



St. Johns County Board of County Commissioners

Office of the County Administrator

August 24, 2022

McConnell & Jones LLP
4828 Loop Central
Suite 1000
Houston, TX 77081

To Whom It May Concern:

St. Johns County appreciates the opportunity to have participated in and respond to the performance audit performed by McConnell & Jones LLP.

We are delighted with the findings of the audit, that the County possesses sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in s. 212.055(10) Florida Statutes, and in accordance with Government Auditing Standards. Furthermore, the performance audit concludes that St. Johns County either met or partially met all outlined criteria and that the audit objectives have been satisfied.

St. Johns County has no objections to the findings or recommendations provided in the report. The recommendations made by McConnell & Jones LLP will only enhance the capabilities of St. Johns County.

We are appreciative that the McConnell & Jones LLP report will assist the citizens in making the decision, as part of the November 8, 2022 General Election, to consider the merits of the one percent sales tax surtax referendum.

Sincerely,

A handwritten signature in black ink, appearing to read "Joy Andrews", is written over a horizontal line.

Joy Andrews
Deputy County Administrator
St. Johns County



Performance Audit of

St. Johns County

Final Report

August 30, 2022

McConnell Jones

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Overview of Performance Audit Findings

St. Johns County

August 30, 2022

Overall, Across 25 Areas, the County Met Expectations in 16 Areas and Partially Met Expectations in 9 Areas

Issue Area (Number of Subtasks Examined)	Overall Conclusion	Did the County Meet Subtask Expectations?		
		Yes	Partially	No
Economy, efficiency, or effectiveness of the program (7)	Met	5	2	0
Structure or design of the program (2)	Met	1	1	0
Alternative methods of providing program services or products (4)	Met	4	0	0
Goals, objectives, and performance measures (3)	Partially Met	0	3	0
Accuracy or adequacy of public documents, reports, and requests prepared by the County (5)	Met	4	1	0
Compliance with appropriate policies, rules, and laws (4)	Partially Met	2	2	0
All Areas (25)		16	9	0

Results in Brief-----

In accordance with s. 212.055(11), F.S., and Government Auditing Standards, McConnell & Jones LLP conducted a performance audit of the St. Johns County programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the St. Johns County Board of Commissioners on March 15, 2022. The performance audit included an examination of the issues identified below.

- The economy, efficiency, or effectiveness of the program.
- The structure or design of the program to accomplish its goals and objectives.
- Alternative methods of providing program services or products.
- Goals, objectives, and performance measures used by the program to monitor and report program accomplishments.

- The accuracy or adequacy of public documents, reports, and requests prepared by the County or which relate to the program.
- Compliance of the program with appropriate policies, rules, and laws.

Findings for each of the six issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that St. Johns County met expectations in 4 areas and partially met expectations in 2 areas. Of the 25 total subtasks, the audit determined that the County met 16 and partially met 9.

A summary of audit findings by issue area is presented below. A more detailed overview of the findings can be found in the Executive Summary.

Findings by Issue Area -----**Economy, Efficiency, or Effectiveness of the Program**

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. Each program reviewed is periodically evaluated using performance information and other reasonable criteria to assess performance and costs.

We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except Public Works and the Sheriff's Office, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. Public Works partially implemented recommendations made in an audit of its construction contract management process. The Sheriff's Office did not create a formal corrective action plan to implement recommendations made by the Commission on Accreditation for Law Enforcement Agencies (CALEA). All program administrators evaluate performance and costs based on reasonable measures, including best practices, except Public Works, Library Services, and Parks and Recreation. Although these programs generate useful statistical data, administrators do not compare the data to goals, metrics, and best practices to evaluate program performance and costs. Overall, a sample of five projects reviewed were completed for reasonable costs, completed

well, on time, and within budget based on the change orders.

Finally, both the County and the Sheriff's Office have written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

The structure or design of the program to accomplish its goals and objectives

The County uses a functional organizational structure whereby employees are grouped according to their activities in the organization. Individual departments are given the autonomy to organize into operational units and establish workload requirements for staff. This management practice results in clearly defined organization functions, clear lines of authority, and minimizes excessive administrative layers in the organizational structure. Staffing levels were reasonable for most of the programs that will oversee the surtax funds. During the past fiscal year, while Public Works had an overall turnover rate of 11.8%. In contrast, Public Works' Engineering Division, which will be responsible for managing the surtax projects, experienced a significantly lower turnover rate of 2.9% for the same period. Library Services experienced a higher-than-normal vacancy rate of 23.3% last fiscal year, but it has since improved to 8.97%.

The County's Human Resources Department works closely with all departments by aggressively recruiting qualified applicants for vacant staff positions and employing retention strategies such as more competitive salaries and benefits to help mitigate employee turnover. Additionally, most of the programs are knowledgeable of state or national recommended staffing

standards, but do not consistently apply them because of the additional cost to the County to implement these models. Instead, the programs find alternative ways to deploy staff to execute operations to meet the needs of the community.

Alternative methods of providing services or Products

The County's in-house design staff has been largely replaced with outside consultants both to reduce department costs as well as to mitigate the difficulty of replacing key staff due to attrition. This decision has lowered operating costs by reducing labor cost while maintaining project schedules. One exception to using external consultants is surveying, an area where the County uses its own survey teams on County-owned properties as well as for capital projects to ensure consistency and quality standards.

The County utilizes competitive bidding managed by its Procurement Department for construction projects and for professional engineering services by using Consultants Competitive Negotiations Act (CCNA) management practices. Similarly, the County has adjusted some programs to modify the procurement method or program if the results can be improved. The County's Public Works' staff participate in regional meetings on a regular basis with other counties and municipalities comparing management practices, capital improvement plans, and have roundtable discussions twice a year, primarily through the American Public Works Association (APWA).

Goals, objectives, and performance measures used by the program to monitor and report program accomplishments

The County's Financial Plan includes five key organization-wide long-term goals and priorities identified by the Board of County Commissioners. Overall program goals and objectives are clearly stated in the Financial Plan, can be achieved within budget, and are consistent with the County's strategic plan. However, the key objectives for one department appear to be statements regarding accomplishments instead of objectives. In addition, it is not clear in some cases how to measure some departmental objectives. Furthermore, Public Works' (PW) Strategy 2020 strategic plan in May 2016 which included the development of the vision, mission, goals, objectives and performance metrics for each division, is outdated. Various performance measures are implemented, yet additional performance measures can enhance program progress in meeting goals and objectives. Although diverse project management tools and processes exist, additional documentation of policies and procedures would strengthen the internal controls to provide reasonable assurance that program goals and objectives will be met.

The accuracy or adequacy of public documents, reports, and requests prepared by the County which relate to the program

The County prepares and makes available in the public domain financial and non-financial information that is useful, adequate, and accurate. The County uses some internal data analytics to assess the adequacy of the data it provides to the

public; however, a more formal evaluation process (report) to periodically evaluate the adequacy and accuracy of data is needed. This evaluation should address factors such as whether the information is relevant, useful, and reached its intended audiences. The County website provides both adequate program performance and cost information. The County provided evidence that it has a process in place to ensure financial data available to the public is accurate. The County also has a sufficient process in place to ensure that incorrect, erroneous, and incomplete information is corrected timely.

Compliance of the program with appropriate policies, rules, and laws

The County and Sheriff's Office employ fulltime legal staff responsible for providing transactional and governance legal services to the County. In this capacity, the attorneys review all contracts requiring board approval for compliance with legal requirements and board policy.

The County obtains outside legal assistance when necessary. The County and Sheriff's Office stay abreast of federal and state legislative changes through membership in professional associations. The County also contracts with two lobbying firms to provide representation at the state and federal levels. In addition to the annual single audit, grant compliance is assured through requirements of specific grantors. For example, Library Services receives grants through Florida's State Aid to Libraries Program, which audits a sample of active grants each year. Key internal controls include policies and procedures and the annual external audit. However, Administrative Procedures and other procedures lack documented review and

revisions for over 10 years and the external audit report includes two repeat findings.

Finally, the County Attorney's Office drafted the surtax ordinance to ensure that it complied with applicable laws. The county attorney also made surtax-related presentations to the board, worked with County staff to develop surtax information for the public, and drafted the surtax language to be placed on the ballot in accordance with *Florida Statutes*.



McConnell
Jones

August 30, 2022

Mr. Hunter Conrad, County Administrator
St. Johns County Board of County Commissioners
500 San Sebastian View
St. Augustine, Florida 32084

Dear Mr. Conrad:

McConnell & Jones LLP (the "MJ Team") is pleased to submit our final report of the performance audit of St. Johns County pursuant to s. 212.055(11), *Florida Statutes*. In accordance with the requirements of Ch. 2018-118, *Laws of Florida*, the Office of Program Policy Analysis and Government Accountability (OPPAGA) selected the MJ Team to conduct a performance audit of the program areas related to law enforcement/fire and public safety facilities and equipment, transportation and drainage improvements, infrastructure projects/public facilities, recreation/natural resources and capital equipment programs associated with the discretionary sales surtax.

Phil Dover, PE, Dover Engineering, PLLC, based in Tequesta, Florida, served as technical advisor for the project.

We conducted this performance audit in accordance with Government Auditing Standards issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on the audit objectives.

The objective of the audit was to fulfill the requirements of s. 212.055(11) *Florida Statutes*. This statute requires that Florida local governments, with a referendum on the discretionary sales surtax held after March 23, 2018, undergo a performance audit conducted of the program associated with the proposed sales surtax adoption. The audit must be conducted at least 60 days before the referendum is held. OPPAGA is charged with procuring and overseeing the audit. The primary county departments that expend Local Option Sales Tax funds, which are the subject of this performance audit, are the St. Johns County Public Works, Sheriff's Office, Fire Rescue, Library Services, Coastal Management, Parks and Recreation, and supporting divisions.

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The objectives of the audit are consistent with the requirements of the statute, which are to evaluate the program associated with the proposed sales surtax adoption based on the following criteria:

1. The economy, efficiency, or effectiveness of the program
2. The structure or design of the program to accomplish its goals and objectives
3. Alternative methods of providing services or products
4. Goals, objectives, and performance measures used by the program to monitor and report program accomplishments
5. The accuracy or adequacy of public documents, reports, and requests prepared by the County, which relate to the program
6. Compliance of the program with appropriate policies, rules, and laws

We developed a work plan outlining the procedures to be performed to achieve the above audit objectives. Those procedures and the results of our work are summarized in the Executive Summary and discussed in detail in the body of the report.

Based upon the procedures performed and the results obtained, the audit objectives have been met. We conclude that, except for the findings discussed in the report and based upon the work performed, the departments that expend funds have sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in s. 212.055(11) *Florida Statutes*.

McConnell + Jones LLP

McConnell & Jones LLP
Houston, Texas



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EXECUTIVE SUMMARY



ST. JOHNS COUNTY OVERVIEW

With a population of more than 250,000 people, St. Johns County ("SJC" or the "County") is home to 2 incorporated cities – St. Augustine and St. Augustine Beach. As the population continues to rise, job and income growth have followed upwards. The economic growth of SJC is bolstered by its location on the Atlantic Coast and the historic heritage of its cities. The economic base of the County is primarily tourism focused. Commitment to preserving the natural amenities and fostering a community that continues to attract visitors has ensured that SJC continues to thrive. The County's economic development is the top priority of the St. Johns Board of County Commissioners (BOCC). The BOCC is committed to new business development, expansion of the tax base, and creating jobs for its residents.

The Government of SJC consists of five commissioners who serve terms of four years. The BOCC is responsible for setting policy as the governing board for County Government. SJC employs a work force of more than 1,000 people in various facilities across the County.

Because of St. Johns' location on the Atlantic Coast, the County is at risk of being impacted by hurricanes. In 2019, after the County was significantly impacted by Hurricane Matthew, The Disaster Recovery Department was created to assist SJC Homeowners recover from the storm and build a solid foundation for future assistance programs.

BUDGET SUMMARY

ST. JOHNS COUNTY BUDGET SUMMARY

SJC's Fiscal Year runs from October 1st through September 30th. The Fiscal Year 2022 budget for all funds totaled approximately \$1.3 billion. This represents an increase of 23 percent over Fiscal Year 2021. The General Fund, which supports the majority of services provided to County residents, comprises about a third of the budget and increased 8 percent between years. General funds support recreation, libraries, law enforcement, courts, tax collection, emergency medical services, property appraisal, and elections. The budget also reflects significant increases in Capital Improvement and Special Revenue Funds. The Capital Improvement budget increased 83 percent between years. It consists of ongoing major construction and renovation projects. The Special Revenue Fund increased 51 percent and consist of Transportation Trust, Fire District, Beach Services, Tourist Development and Impact Fees, as well as nonrecurring funding from the American Recovery Plan Act, Emergency Rental Assistance, and Federal Emergency Management Agency (FEMA) Disaster Recovery. **Figure ES-1** presents the Fiscal Year 2021 and 2022 County budgets.



Fund Types	Fiscal Year 2021	Fiscal Year 2022	Increase / (Decrease)	Percentage Increase
General Fund	\$ 367,016,147	\$ 395,443,638	\$ 28,427,491	8%
Special Revenue	317,657,507	479,770,359	162,112,852	51%
Enterprise	269,073,428	288,249,903	19,176,475	7%
Internal Service	42,114,744	42,677,774	563,030	1%
Debt Service	20,204,604	22,459,578	2,254,974	11%
Capital Improvement	35,192,845	64,311,718	29,118,873	83%
Trust & Agency	5,138,368	5,123,850	(14,518)	0%
Total	\$ 1,056,397,643	\$ 1,298,036,820	\$ 241,639,177	23%

FIGURE ES-1: St. Johns County Fiscal Year 2021 & 2022 Budget.

Source: St. Johns County Fiscal Year 2022 Financial Plan.

According to the SJC's Fiscal Year 2022 Financial Plan and displayed in **Figure ES-2**, Fiscal Year 2022 Revenue totaled \$1,298,036,820. Of this revenue, 39.2% is comprised of Fund Balances. Taxes amount to 18.7% and Intergovernmental encompass 18.3% of the revenue while Charges make up 12.9%. The remainder is comprised of Transfers (5.2%), Debt Proceeds (1.9%), Miscellaneous (0.5%), Interest (0.2%) and Fines (0.2%).

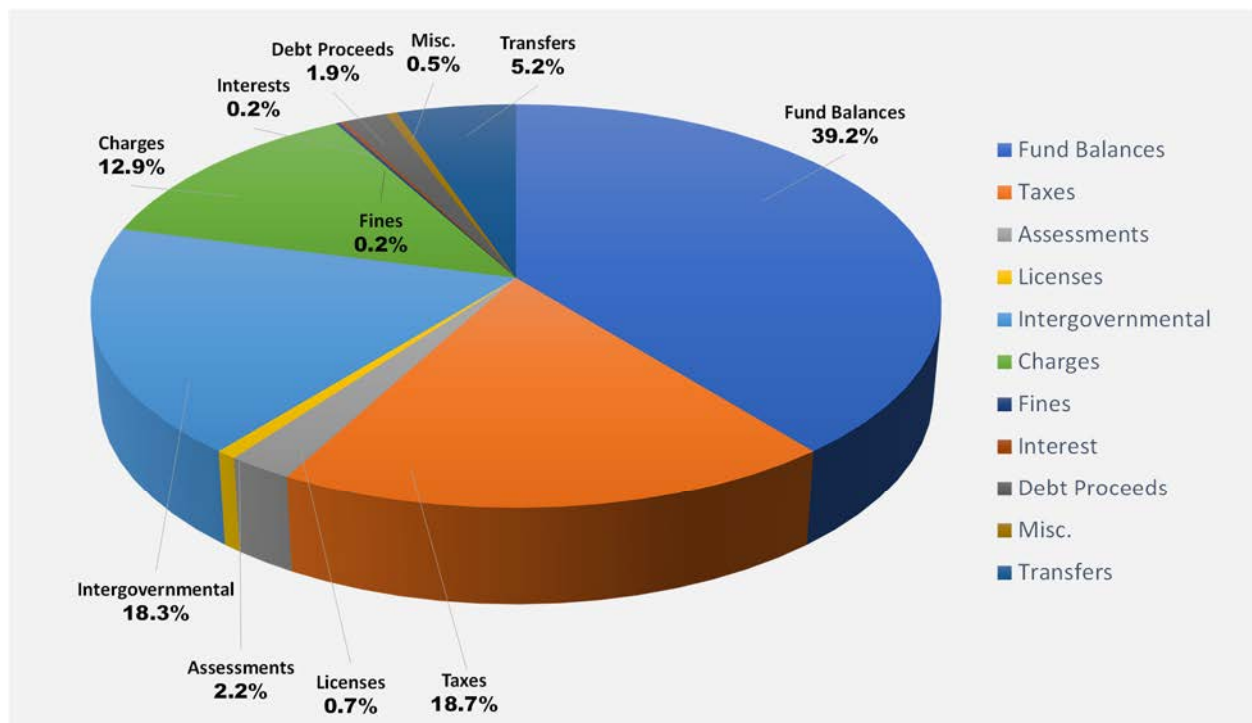


FIGURE ES-2: Fiscal Year 2022 County Revenue by category.

Source: St. Johns County Fiscal Year 2022 Financial Plan.

Also located in the SJC's Fiscal Year 2022 Financial Plan is the Fiscal Year 2022 County Expenditures by Category as shown in **Figure ES-3**. Operating Expenses comprise 26.3% of expenditures, Reserves total 25.4%, and Capital Expenditures make up 20.2%. Personnel expenditures total 11.1% and Constitutional Officers equal 8.9%. The remainder is comprised of Transfers (4.8%), Debt Service (2.5%), and Outside Agencies (.08%). The total County Expenditures of all categories equaled to \$1,298,036,820 for Fiscal Year 2022.

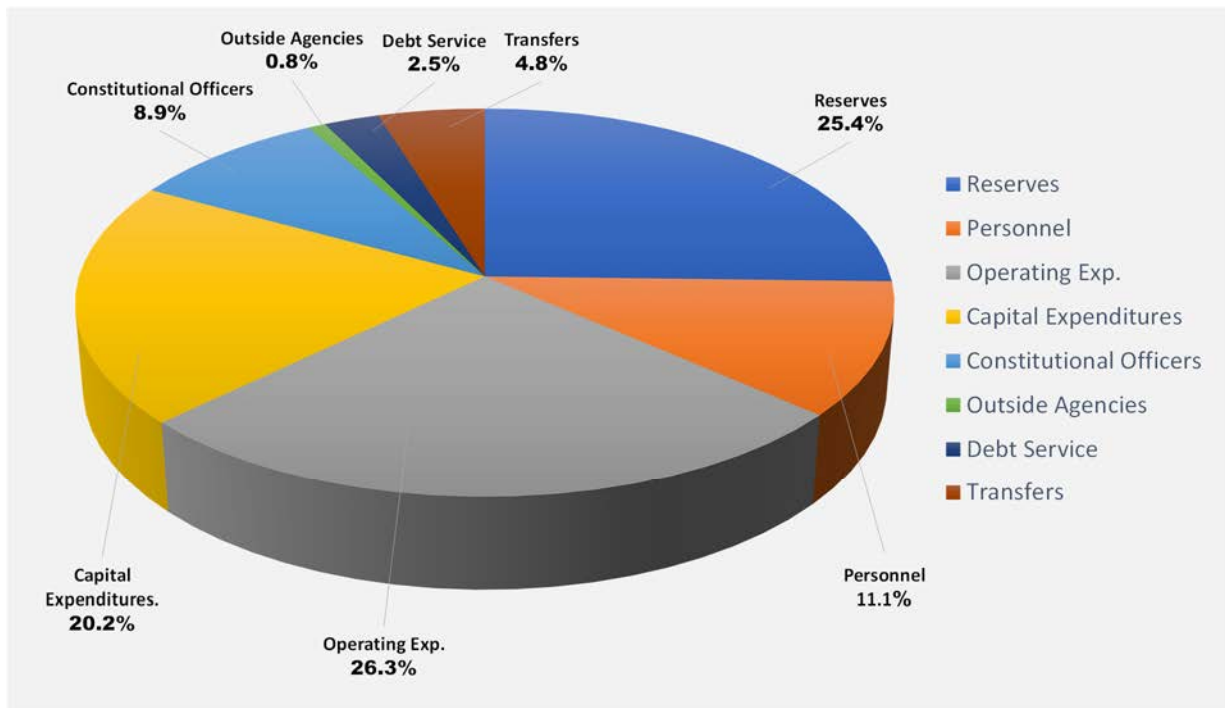


FIGURE ES-3: Fiscal Year 2022 County Expenditures by category.
Source: St. Johns County Fiscal Year 2022 Financial Plan.

DISCRETIONARY SALES SURTAX

According to the State of Florida Department of Revenue website, a half-cent infrastructure tax program funded by a discretionary sales surtax (DSS) is imposed by most Florida counties and applies to most transactions subject to sales tax. The State of Florida Department of Revenue collects and distributes the sales surtax to counties and municipalities based on the state's sales tax formula. Each county is responsible for administering the funds it receives. During the March 15, 2022, Commission meeting, the St. Johns County BOCC voted 4 to 1 to send to referendum a proposed one-penny sales tax ordinance for voter approval on November 8, 2022.

In accordance with section s. 212.055(2), *Florida Statutes*, (2021), proceeds of the sales surtax may be utilized by the County and the Municipalities to finance, plan, construct, reconstruct, renovate and improve needed infrastructure along with long term capital maintenance and useful life extension of the County road system, law enforcement facilities, vehicles and



equipment, fire and emergency medical services stations and related public safety vehicles, alternative transportation facilities (such as public transportation, sidewalks, bike lanes and trails), storm water and water quality facilities, library improvements, public parks and recreational facilities, coastal erosion management projects and other infrastructure authorized by law, for the use and benefit of the citizens of the County.

GOVERNANCE IMPLICATIONS OF SURTAX PASSAGE

Under Florida state law, St. Johns County's BOCC is responsible for administration of the surtax funds, if the referendum passes. The referendum provides for the collection, distribution and use of the sales surtax proceeds that will be used for road improvements, alternative transportation facilities, and infrastructure for law enforcement, emergency services, public parks and recreation facilities, libraries, storm water management, and coastal erosion management projects.

AUDIT OBJECTIVE

In accordance with s. 212.055(11), *Florida Statutes*, and Government Auditing Standards, a certified public accountant must conduct a performance audit of the St. Johns program areas within the administrative unit(s) that will receive funds through the referendum.

Audit fieldwork must include interviews with program administrators, review of relevant documentation, and other applicable methods to complete the assessment of the six research tasks.

PROJECT SCOPE

The subject auditee for the performance audit was SJC. The performance audit was conducted in accordance with *Generally Accepted Government Auditing Standards (GAGAS)*. Those standards require that the audit be conducted in a manner to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on the audit objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions.

METHODOLOGY

The kick-off meeting to commence the project was conducted on Monday, May 2, 2022. Field work began the week of May 9, 2022, and audit team members conducted interviews and focus groups with a total of 28 executive and management-level staff. Both the kick-off meeting and fieldwork interviews were conducted virtually. During field work, audit team members reviewed relevant operational and financial data and reports to document and report findings and conclusions.

Because the referendum has not actually been voted on or passed, we identified program areas likely to be covered by the surtax, such as Public Works (PW), Sheriff's Office (SO), Fire Rescue (FR), Library Services (LS), Coastal Management (CM), and examined projects supported by



those funds as a means of determining the adequacy of the County's stewardship for managing and overseeing public dollars. Should the referendum pass in November 2022, the County processes, procedures, systems, and controls that currently exist to administer similar programs currently overseen by County staff will be employed to administer and provide accountability over the discretionary surtax funds. Accordingly, our fieldwork review focused on existing processes, procedures, systems, and controls.

SUMMARY OF RESULTS

St. Johns County's PW, SO, FR, LS, CM, and P&R departments are the administrative units responsible for road improvements, alternative transportation facilities, and infrastructure for law enforcement, emergency services, public parks and recreation facilities, libraries, storm water management, and coastal erosion management projects. Should voters pass the November 8, 2022, referendum, surtax funds will flow through these departments for the purposes outlined in the ordinance. **Figure ES-4** through **Figure ES-9** present a summary of the overall results of the performance audit required by statute. As required in the contract between OPPAGA and the MJ Team, this report includes an analysis of six research tasks, containing 25 subtasks. The MJ Team's assessment of six administrative units against the subtasks revealed that 16 of the 25 subtasks were met, and 9 were partially met.



RESEARCH TASK 1 – The Economy, Efficiency, or Effectiveness of the Program.

Finding Summary: Overall, St. Johns County meets Research Task 1

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. Each program reviewed is periodically evaluated using performance information and other reasonable criteria to assess performance and costs.

We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except Public Works and the Sheriff's Office, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. Public Works partially implemented recommendations made in an audit of its construction contract management process. The Sheriff's Office did not create a formal corrective action plan to implement recommendations made by the Commission on Accreditation for Law Enforcement Agencies (CALEA). All program administrators evaluate performance and costs based on reasonable measures, including best practices, except Public Works, Library Services, and Parks and Recreation. Although these programs generate useful statistical data, administrators do not compare the data to goals, metrics, and best practices to evaluate program performance and costs. Overall, a sample of five projects reviewed were completed for reasonable costs, completed well, on time, and within budget based on the change orders.

Finally, both the County and the Sheriff's Office have written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

FIGURE ES-4

SUMMARY OF ST. JOHNS COUNTY RESEARCH RESULTS

RESEARCH RESULTS								
1. The Economy, Efficiency, or Effectiveness of the Program.								
Research Subtask	Public Works	Sheriff's Office	Fire Rescue	Library Services	Coastal Mgmt.	Parks and Recreation	Overall Conclusion	Recommendation
1.1	Met	Met	Met	Met	Met	Met	Met	None
1.2	Met	Met	Met	Met	Met	Met	Met	None
1.3	Met	Met	Met	Met	Met	Met	Met	None
1.4	Partially Met	Partially Met	Met	Met	Met	Met	Partially Met	1.4a-Public Works Develop and document the policies recommended in the Construction Contract Management Process



RESEARCH RESULTS

1. The Economy, Efficiency, or Effectiveness of the Program.

Research Subtask	Public Works	Sheriff's Office	Fire Rescue	Library Services	Coastal Mgmt.	Parks and Recreation	Overall Conclusion	Recommendation
								audit to enhance management oversight and strengthen internal controls over the program. 1.4b-Sheriff's Office Create a formal corrective action plan (CAP) in response to recommendations made in evaluation and assessment reports. The CAP should be kept up-to-date and present the finding, recommendation, implementation action, targeted completion date, responsible staff, and current status.
1.5	Partially Met	Partially Met	Met	Partially Met	Met	Partially Met	Partially Met	1.5a-Public Works Establish standards against which goals and performance measures can be assessed to determine the effectiveness and efficiency of Public 'Work's operations. 1.5b-Sheriff's Office Establish goals against which crime and operational statistics can be measured and evaluated to improve law enforcement operations and costs. 1.5c-Library Services Add a dashboard to the monthly Library Advisory Board Report that compares operational statistics to performance measures. 1.5d-Parks and Recreation Include national averages in the monthly Recreation Advisory Board report



RESEARCH RESULTS

1. The Economy, Efficiency, or Effectiveness of the Program.

Research Subtask	Public Works	Sheriff's Office	Fire Rescue	Library Services	Coastal Mgmt.	Parks and Recreation	Overall Conclusion	Recommendation
								to add depth and perspective to Parks and Recreation statistics.
1.6	Met	N/A	N/A	N/A	Met	N/A	Met	None.

RESEARCH RESULTS

Research Subtask	Explanation	Sheriff's Office	Overall Conclusion	Recommendation
1.7	The MJ Team did not divide Subtask 1.7 into separate program areas because the County's procurement policies and procedures are universal and apply to all County departments. However, procurement for the SO is addressed separately since the Sheriff is an elected official and has its own procurement policies and procedures apart from those of the County.	Met	Met	None



RESEARCH TASK 2 – The Structure or Design of the Program to Accomplish its Goals and Objectives.

Finding Summary: Overall, St. Johns County meets Research Task 2

The County uses a functional organizational structure whereby employees are grouped according to their activities in the organization. Individual departments are given the autonomy to organize into operational units and establish workload requirements for staff. This management practice results in clearly defined organization functions, clear lines of authority, and minimizes excessive administrative layers in the organizational structure. Staffing levels were reasonable for most of the programs that will oversee the surtax funds. During the past fiscal year, while Public Works had an overall turnover rate of 11.8%. In contrast, Public Works' Engineering Division, which will be responsible for managing the surtax projects, experienced a significantly lower turnover rate of 2.9% for the same period. Library Services experienced a higher-than-normal vacancy rate of 23.3% last fiscal year, but it has since improved to 8.97%.

The County's Human Resources Department works closely with all departments by aggressively recruiting qualified applicants for vacant staff positions and employing retention strategies such as more competitive salaries and benefits to help mitigate employee turnover. Additionally, most of the programs are knowledgeable of state or national recommended staffing standards, but do not consistently apply them because of the additional cost to the County to implement these models. Instead, the programs find alternative ways to deploy staff to execute operations to meet the needs of the community.

FIGURE ES-5

SUMMARY OF ST. JOHNS COUNTY RESEARCH RESULTS

RESEARCH RESULTS								
2. The Structure or Design of the Program to Accomplish its Goals and Objectives.								
Research Subtask	Public Works	Sheriff's Office	Fire Rescue	Library Services	Coastal Mgmt.	Parks and Recreation	Overall Conclusion	Recommendation
2.1	Met	Met	Met	Met	Met	Met	Met	None
2.2	Partially Met	Partially Met	Partially Met	Partially Met	Partially Met	Partially Met	Partially Met	RECOMMENDATION 2.2 - Develop staffing standards for all programs that more closely adhere to national staffing standards and develop and implement specific strategies to lower turnover and vacancy rates for all programs to below 10%.



RESEARCH TASK 3 – Alternative Methods of Providing Services or Products.

Finding Summary: Overall, St. Johns County meets Research Task 3

The County's in-house design staff has been largely replaced with outside consultants both to reduce department costs as well as to mitigate the difficulty of replacing key staff due to attrition. This decision has lowered operating costs by reducing labor cost while maintaining project schedules. One exception to using external consultants is surveying, an area where the County uses its own survey teams on County-owned properties as well as for capital projects to ensure consistency and quality standards.

The County utilizes competitive bidding managed by its Procurement Department for construction projects and for professional engineering services by using Consultants Competitive Negotiations Act (CCNA) management practices. Similarly, the County has adjusted some programs to modify the procurement method or program if the results can be improved. The County's Public Works' staff participate in regional meetings on a regular basis with other counties and municipalities comparing management practices, capital improvement plans, and have roundtable discussions twice a year, primarily through the American Public Works Association (APWA).

FIGURE ES-6

SUMMARY OF ST. JOHNS COUNTY RESEARCH RESULTS

RESEARCH RESULTS								
3. Alternative Methods of Providing Services or Products.								
Research Subtask	Public Works	Sheriff's Office	Fire Rescue	Library Services	Coastal Mgmt.	Parks and Recreation	Overall Conclusion	Recommendation
3.1	Met	Met	Met	N/A	Met	N/A	Met	None
3.2	Met	Met	Met	N/A	Met	N/A	Met	None
3.3	Met	Met	Met	N/A	Met	N/A	Met	None
3.4	Met	Met	Met	N/A	Met	N/A	Met	None



RESEARCH TASK 4 – Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments.

Finding Summary: Overall, St. Johns County partially meets Research Task 4

The County's Financial Plan includes five key organization-wide long-term goals and priorities identified by the Board of County Commissioners. Overall program goals and objectives are clearly stated in the Financial Plan, can be achieved within budget, and are consistent with the County's strategic plan. However, the key objectives for one department appear to be statements regarding accomplishments instead of objectives. In addition, it is not clear in some cases how to measure some departmental objectives. Furthermore, Public Works' (PW) Strategy 2020 strategic plan in May 2016 which included the development of the vision, mission, goals, objectives and performance metrics for each division is outdated. Various performance measures are implemented, yet additional performance measures can enhance program progress in meeting goals and objectives. Although diverse project management tools and processes exist, additional documentation of policies and procedures would strengthen the internal controls to provide reasonable assurance that program goals and objectives will be met.

FIGURE ES-7
SUMMARY OF ST. JOHNS COUNTY RESEARCH RESULTS

RESEARCH RESULTS								
4. Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments.								
Research Subtask	Public Works	Sheriff's Office	Fire Rescue	Library Services	Coastal Mgmt.	Parks and Recreation	Overall Conclusion	Recommendation
4.1	Partially Met	Partially Met	Partially Met	Partially Met	Not Met	Partially Met	Partially Met	RECOMMENDATION 4.1 – County - Review and revise program goals and objectives to ensure that they are measurable and there is alignment between objectives and performance measures. Public Works - Update the department's strategic plan which includes the vision, mission, goals, objectives and performance metrics for each division



RESEARCH RESULTS

4. Goals, Objectives, and Performance Measures Used by the Program to Monitor and Report Program Accomplishments.

Research Subtask	Public Works	Sheriff's Office	Fire Rescue	Library Services	Coastal Mgmt.	Parks and Recreation	Overall Conclusion	Recommendation
4.2	Partially Met	N/A	N/A	N/A	N/A	N/A	Partially Met	RECOMMENDATION 4.2 – Public Works - Document the target performance metric and rationale for each performance measure in addition to the actual annual outcomes to determine if performance levels meet expectations. Also incorporate additional performance measures to enhance program progress in meeting goals and objectives.
4.3	Partially Met	N/A	N/A	N/A	N/A	N/A	Partially Met	RECOMMENDATION 4.3 – Public Works - Develop and document the policies recommended in the Construction Contract Management Process audit and a department project management manual including examples of completed forms and a periodic compliance review of project files for accuracy and completeness and verification of project budgets and expenditures to other systems. Comprehensive department policies and procedures will enhance management oversight and strengthen internal controls over the program.



RESEARCH TASK 5 – The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County, which Relate to the Program.

Finding Summary: Overall, St. Johns County meets Research Task 5

The County prepares and makes available in the public domain financial and non-financial information that is useful, adequate, and accurate. The County uses some internal data analytics to assess the adequacy of the data it provides to the public; however, a more formal evaluation process (report) to periodically evaluate the adequacy and accuracy of data is needed. This evaluation should address factors such as whether the information is relevant, useful, and reached its intended audiences. The County website provides both adequate program performance and cost information. The County provided evidence that it has a process in place to ensure financial data available to the public is accurate. The County also has a sufficient process in place to ensure that incorrect, erroneous, and incomplete information is corrected timely.

FIGURE ES-8

SUMMARY OF ST. JOHNS COUNTY RESEARCH RESULTS

RESEARCH RESULTS		
5. The Accuracy or Adequacy of Public Documents, Reports, and Requests Prepared by the County, which Relate to the Program.		
Research Subtask	Overall Conclusion	Recommendation
5.1	Met	None
5.2	Partially Met	RECOMMENDATION 5.2 – Develop and implement a formal evaluation process (report) to periodically evaluate the adequacy and accuracy of data provided to the public after publication. This evaluation should address factors such as whether the information is relevant, useful, and reached its intended audiences. Evaluation standards should be created by all staff responsible for developing public documents.
5.3	Met	None
5.4	Met	None
5.5	Met	None



RESEARCH TASK 6 – Compliance of the Program with Appropriate Policies, Rules, and Laws.

Finding Summary: Overall, St. Johns County partially meets Research Task 6

The County and Sheriff's Office employ fulltime legal staff responsible for providing transactional and governance legal services to the County. In this capacity, the attorneys review all contracts requiring board approval for compliance with legal requirements and board policy.

The County obtains outside legal assistance when necessary. The County and Sheriff's Office stay abreast of federal and state legislative changes through membership in professional associations. The County also contracts with two lobbying firms to provide representation at the state and federal levels. In addition to the annual single audit, grant compliance is assured through requirements of specific grantors. For example, Library Services receives grants through Florida's State Aid to Libraries Program, which audits a sample of active grants each year. Key internal controls include policies and procedures and the annual external audit. However, Administrative Procedures and other procedures lack documented review and revisions for over 10 years and the external audit report includes two repeat findings.

Finally, the County Attorney's Office drafted the surtax ordinance to ensure that it complied with applicable laws. The county attorney also made surtax-related presentations to the board, worked with County staff to develop surtax information for the public, and drafted the surtax language to be placed on the ballot in accordance with *Florida Statutes*.

FIGURE ES-9
SUMMARY OF ST. JOHNS COUNTY RESEARCH RESULTS

RESEARCH RESULTS		
6. Compliance of the Program with Appropriate Policies, Rules, and Laws.		
Research Subtask	Overall Conclusion	Recommendation
6.1	Met	None
6.2	Partially Met	RECOMMENDATION 6.2 - County – Enforce compliance with the County's requirements to review policies annually and incorporate modifications as deemed necessary.
6.3	Partially Met	RECOMMENDATION 6.3 - Office of Clerk – Continue to implement action plans to correct repeat audit findings and resolve current year audit findings. Office of Inspector General – Implement a process for annual follow up of open audit recommendations.
6.4	Met	None



PROGRAM DESCRIPTION AND MANAGEMENT

On March 15, 2022, the St. Johns County Board of Commissioners approved an ordinance to place on the ballot of a referendum to be held on November 8, 2022, the imposition of a one percent surtax upon the residents of St. Johns County to fund road improvements; alternative transportation facilities; infrastructure for law enforcement; emergency services; public parks and recreation facilities; libraries; storm water management; and coastal management projects. Should voters approve the referendum, the St. Johns County departments and divisions presented in **Figure ES-10** will manage, oversee, use, and administer the funds for the indicated programs.

Department/Division	Programmatic Use
<i>Public Work's:</i> <i>Engineering, Road and Bridge, and Transportation</i>	<ul style="list-style-type: none">• County road systems;• fire and emergency medical services stations;• alternative transportation facilities (such as public transportation, sidewalks, bike lanes and trails);• storm water and water quality facilities;• library improvements;• public parks and recreational facilities; and,• coastal erosion management projects and other infrastructure authorized by law.
<i>Sheriff's Office</i>	Law enforcement facilities, vehicles, and equipment.
<i>Fire Rescue:</i> <i>Communications; Emergency Medical Services; Fire Protection; Marine Rescue; and Interoperable Radio Systems</i>	Fire and emergency medical services stations and related public safety vehicles.
<i>Library Services</i>	Consult on library improvements.
<i>Coastal Management</i>	Sand remediation, renourishment, and replacement projects.
<i>Parks and Recreation</i>	Improve public parks and recreational facilities.

FIGURE ES-10: Surtax fund programs by St. Johns County unit.
Source: MJ Team interviews with surtax program leadership.



RESEARCH TASK 1

The MJ Team did not assess all seven subtasks for each program in Research Task 1 for the reasons explained below.

Program	Subtasks Excluded	Reason
Public Works	None	PW will serve as the primary service provider to the County departments that will benefit from the surtax funds and manage the road and infrastructure improvements. Thus, the department was assessed for subtask 1.6.
Sheriff's Office	1.6	This department is not responsible for road and infrastructure improvements.
Fire Rescue	1.6	This department is not responsible for road and infrastructure improvements. -
Library Services	1.6	This department is not responsible for road and infrastructure improvements.
Parks and Recreation	1.6	This department is not responsible for road and infrastructure improvements.
Coastal Management	None	Coastal Management will service as the primary service provider for applicable projects. Thus, the department was assessed for subtask 1.6.



FINDING SUMMARY

THE ECONOMY, EFFICIENCY, OR EFFECTIVENESS OF THE PROGRAM.

FINDING SUMMARY – Overall, St. Johns County met expectations for Research Task 1.

The MJ Team reviewed County departments associated with the surtax and determined that all program managers use various reports and data on a regular basis and that the information is adequate to monitor program performance and costs. Each program reviewed is periodically evaluated using performance information and other reasonable criteria to assess performance and costs. We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except Public Works and the Sheriff's Office, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. Public Works partially implemented recommendations made in an audit of its construction contract management process. The Sheriff's Office did not create a formal corrective action plan to implement recommendations made by the Commission on Accreditation for Law Enforcement Agencies (CALEA). All program administrators evaluate performance and costs based on reasonable measures, including best practices except Public Works, Library Services, and Parks and Recreation. Although these programs generate useful statistical data, administrators do not compare the data to goals, metrics, and best practices to evaluate program performance and costs. Overall, a sample of five projects reviewed were completed for reasonable costs, completed well, on time, and within budget based on the change orders. Finally, both the County and the Sheriff's Office have written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 1.1 – Review any management reports/data that program administrators use on a regular basis and determine whether this information is adequate to monitor program performance and cost.

OVERALL CONCLUSION

Overall, St. Johns County ("SJC" or the "County") met expectations for subtask 1.1. To reach this conclusion, the MJ Team assessed relevant department of the County that will administer and/or benefit from the sales surtax. Each relevant department is analyzed below.

ANALYSIS

PUBLIC WORKS

To address the requirements of this subtask as it relates to Public Works (PW), the MJ Team conducted a joint interview with individuals in the following positions:

- Public Works Director

- Deputy Public Works Director
- County Engineer
- Information Systems Manager
- Administrative Manager

We also examined management reports and data that PW program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for PW.

PW maintains, preserves, and protects the County's infrastructure resources. The department consists of the Engineering, Fleet Maintenance, Road and Bridge, Solid Waste, and Transportation Operations Divisions. PW will serve as the primary service provider to the County departments that will benefit from the surtax funds. The PW divisions most relevant to the surtax are Engineering, Road and Bridge, and Transportation. These divisions and their functions are illustrated in **Figure 1-1**.

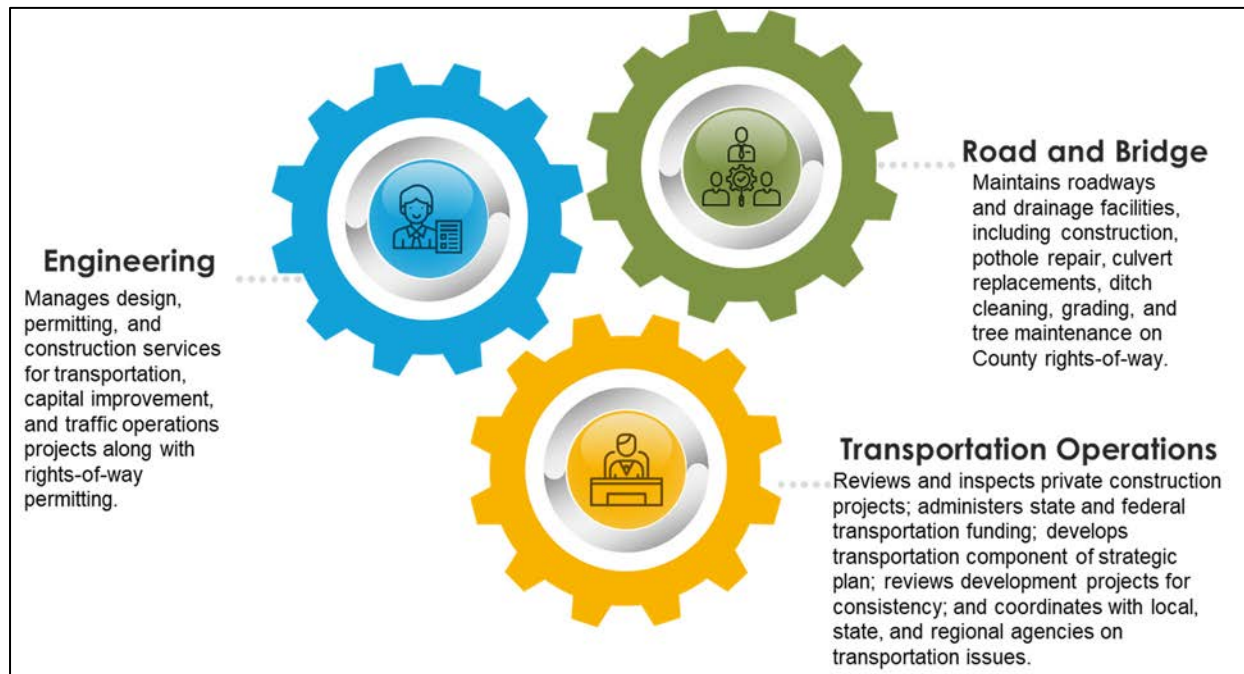


FIGURE 1-1: PW's Engineering, Road and Bridge, and Transportation Operations Divisions are the most relevant to the surtax.

Source: [Public Works Website](#).

Should the referendum pass, PW will be intricately involved since the funds will be used to finance, plan, construct, reconstruct, renovate, and improve infrastructure along with long-term capital maintenance of the following:

- county road systems;
- fire and emergency medical services stations;



- alternative transportation facilities (such as public transportation, sidewalks, bike lanes and trails);
- storm water and water quality facilities;
- library improvements;
- public parks and recreational facilities; and,
- coastal erosion management projects and other infrastructure authorized by law.

The MJ Team reviewed reports and information that PW management uses to monitor and manage operations and costs. These reports and information are discussed below.

Project Encumbrance & Expenditure Report (E&E Report)

PW uses the E&E Report to track project budgets, funding, encumbrances, and expenditures. Staff extract this information from the County's financial accounting system and from budget documents and post it to an Excel spreadsheet for easy access and use.

Each month, staff update project budgets, expenditures, and encumbrances on the E&E using information from the carryforward (CARR) report provided by the Office of Management & Budget. The CARR report tracks all budgeted items for the current fiscal year and any budget amendments throughout the year. Carryforwards are budgets that are not completed in one budget year and carry into the following year. The Project Transaction Analysis Report from the County's financial accounting system is used to update expenditures and encumbrances on the E&E report.

The director of PW and project managers from the Engineering Services and Construction Services divisions of PW use the E&E report to track the financial progress of each project to ensure that all expenditures are being captured and that the projects are staying within budget. The report enables users to obtain critical project information at a glance. Managers can use the information to realign financial resources as necessary to meet changing project requirements. The E&E report also tracks grant funds to ensure reimbursements are requested timely.

Figure 1-2 provides an excerpt of the Engineering Services section of the 5/23/2022, E&E report. Less critical information is hidden for ease of presentation. The image clearly shows the project number, project name, funding source, project manager and financial information that enables PW program administrators to monitor project costs effectively.



Fiscal Year 2022 Capital Improvement Program 05/23/22 – Engineering Services									
Project #	Project	Funding Source	Project Manager	Amended Budget	Encumbered	Expenditures	Total E & E	Total % of Budget	Funds Available
5101	Bishop Estates Rd. Signs & Markings (LAP)	1114-55304		\$154,334.00	\$117,606.41	\$0.00	\$117,606.41	76%	\$36,727.59
4078	Boating Club Road Boat Ramp Improvements	3451-56301		\$500,000.00	\$0.00	\$0.00	\$0.00	0%	\$500,000.00
1557	CDBG-DR - Armstrong Rd Drainage Improvements	0115-55304		\$1,021,613.00	\$782,252.90	\$12,371.77	\$794,624.67	78%	\$226,988.33
1553	CDBG-DR - Avenue D Rd Drainage Improvements	0115-55304		\$584,946.00	\$4,377.09	\$471,340.12	\$475,717.21	81%	\$109,228.79
1590	CDBG-DR - Big Soeey Drainage	0115-55304		\$4,232,977.00	\$145,145.37	\$53,054.92	\$198,200.29	5%	\$4,034,776.71
1554	CDBG-DR - Cypress Rd & St. Augustine Blvd Drainage	0115-55304		\$1,793,775.00	\$1,132,810.64	\$655,146.50	\$1,787,957.14	100%	\$5,817.86

FIGURE 1-2: The E&E report tracks the financial progress of each project to ensure that all expenditures are being captured and that projects are staying within budget.
Source: PW Project E&E Report.

Capital Improvement Hub

PW uses an online application known as the Capital Improvement Hub (CIH) to monitor and manage St. Johns County capital improvement projects. CIH employs global information system (GIS) functionality that enables county administrators to manage the schedule, quality, and cost of infrastructure improvements throughout the County.

PW management uses the Capital Project Dashboard within CIH to monitor the status of active capital projects in a community. The dashboard is also available to the public on the PW section of the County's website. Relevant metrics can be viewed at a glance or individual projects can be examined in more detail. **Figure 1-3** provides an overview of CIH modules and demonstrates that they enable PW administrators to effectively manage, monitor, and control infrastructure project performance and costs.



FIGURE 1-3: The Capital Improvement Hub is an online application that enables PW to adequately monitor project performance and costs.

Source Capital Improvement Hub Reports Provided by PW in data request.

The CIH is a critical tool that enables PW to manage infrastructure projects effectively.

Figures 1-3a through **1-3b** provides sample illustrations from each of the four modules.

Capital Improvement Plan Dashboard

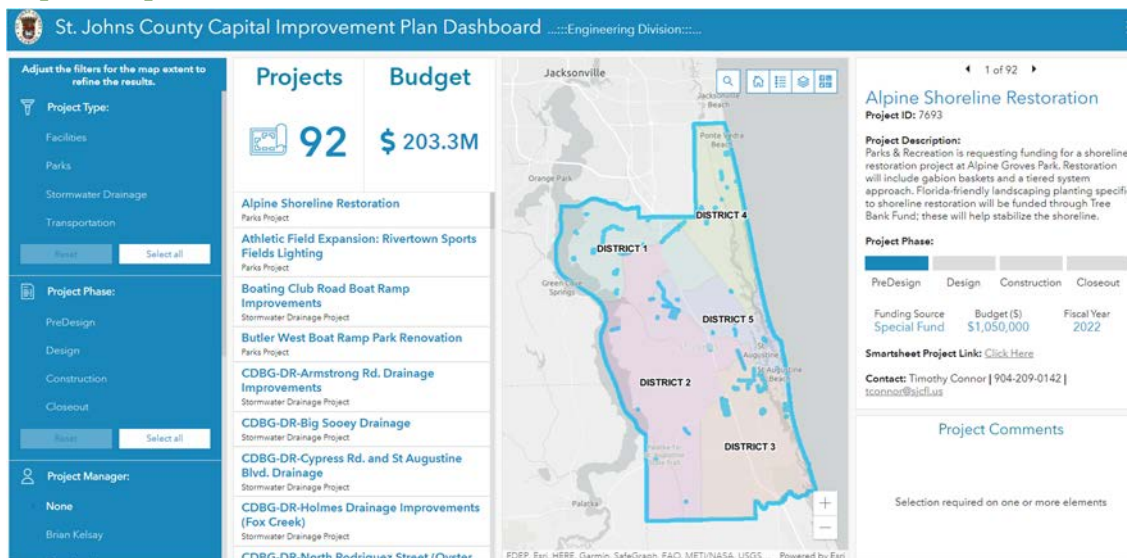


FIGURE 1-3A: The Capital Improvement Plan Dashboard provides critical overall and specific project information.

Source: Capital Improvement Hub Reports Provided by PW in data request.

Capital Project Reports

Project Identifier	Project Name	Description	Project Type	Project Phase	
5104	CR13 at Bass Haven Culvert Replacements	Remove and replace the culverts at 2 locations near Bass Haven on CR 13 N. Due to the high volume of traffic, extensive maintenance of traffic will be required, i.e., shoulder stabilization. Extensive dewatering efforts will be necessary due to location by the St. Johns River.	Stormwater Drainage	Construction	7
5103	Jack Wright Island Road Culvert Replacement	Remove and replace the culverts at 2 locations near Jack Wright Island Road.	Stormwater Drainage	Construction	7
5288	Surfwood S/D Roadway and Drainage Improvements	Surfwood is a 1958-platted subdivision located near the intersection of CR 13 N and CR 13 S.	Stormwater Drainage	Construction	1
4078	Boating Club Road Boat Ramp Improvements	The existing topography of the neighborhood near the Boating Club Road Boat Ramp.	Stormwater Drainage	PreDesign	5
5293	San Julian Wetland Secondary Outfall	A drainage study completed in 2019 recommending the construction of a secondary outfall.	Stormwater Drainage	Design	7
5102	Julietta Court and Domenico Circle Drainage Improvements	Proposed drainage improvements along Julietta Court and Domenico Circle.	Stormwater Drainage	Construction	5

CR13 at Bass Haven Culvert Replacements
 Project ID: 5104
 Description:
 Remove and replace the culverts at 2 locations near Bass Haven on CR 13 N. Due to the high volume of traffic, extensive maintenance of traffic will be required, i.e., shoulder stabilization. Extensive dewatering efforts will be necessary due to location by the St. Johns River.
 Contact:

FIGURE 1-3B: The Capital Project Reports module allows users to obtain important information on a project-by-project basis.

Source: Capital Improvement Hub Reports Provided by PW in data request.

Capital Project Plans Editor



FIGURE 1-3C: The Capital Project Plans Editor allows PW staff to create and edit project plans.

Source: Capital Improvement Hub Reports Provided by PW in data request.

Road Improvement Tracker

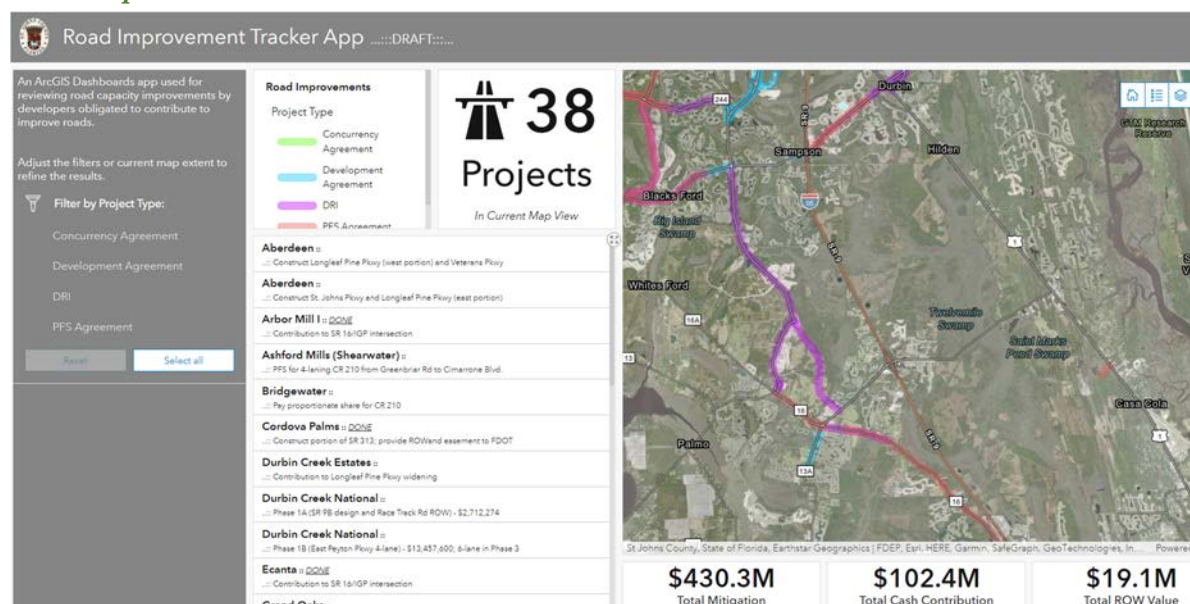


FIGURE 1-3D: The Road Improvement Tracker enables PW to review and monitor road capacity improvements by developers obligated to contribute to improve roads.

Source: Capital Improvement Hub Reports Provided by PW in data request.

SHERIFF'S OFFICE

To address the requirements of this subtask as it relates the Sheriff's Office (SO), the MJ Team interviewed the director, General Services.

We also examined management reports and data that SO staff use regularly and determined that the information is adequate to monitor SO performance and costs. Therefore, this subtask is met for the Sheriff's Office.

Should the referendum pass, the County will allocate funds to the SO for law enforcement facilities, vehicles, and equipment. The MJ Team reviewed reports and information that the SO uses to monitor and manage operations and costs. These reports and information are discussed below.

Monthly Budget Meeting Presentation

The Sheriff is an elected constitutional officer. Although the SO is an integral part of the County, it develops, maintains, and manages its own budget separate from the countywide budget. It also has an annual independent financial audit separate from the County.

Each month, directors from the five divisions of the SO (Patrol, Operations, Central Investigations, Corrections, and General Services) meet to discuss their respective areas of responsibility. The PowerPoint presentation is updated monthly with information to be discussed during the meeting. To illustrate, the cover of the presentation, known as the

Sheriff's Fiscal Year 2022 Budget Update Brief, is presented in **Figure 1-4** along with the May 2022 meeting agenda.



FIGURE 1-4: Sheriff's Office Division managers discuss information in the Sheriff's Fiscal Year 2022 Budget Update Brief during their monthly meetings.

Source: Sheriff's Fiscal Year 2022 Budget Update Brief-May 2022.

The MJ Team reviewed the May 2022 budget presentation noting that it contained the following topics for discussion.

- Fiscal Year 2022 Sheriff's Budget Update-Battle Rhythm
- Asset Forfeiture and Sheriff Trust Fund
- Budget Reports by Division
- Unfunded Requirements

Each budget report provides a section at the bottom for the director to record notes and requirements during the discussion. An example of the Criminal Investigation Division budget from the May 2022 presentation is provided in **Figure 1-5**.



AS OF 10 MAY 2022

CRIMINAL INVESTIGATIONS

Character Code/Object Line	Original Budget	Transfers	Revised Budget	Requisitions	Encumbrances	Actual	Available Balance	% Budget Used	% Budget Remaining
5140 – OVERTIME WAGES	\$202,157.00	\$7,548.61	\$209,705.61	\$0.00	\$0.00	\$104,235.14	\$105,470.47	49.71%	50.29%
02 - OPERATING	\$970,738.47	(\$42,287.75)	\$928,450.72	\$3,292.55	\$231,316.17	\$405,397.97	\$288,444.03	68.93%	31.07%
TRAINING TOTAL	\$200,590.00	(\$87,173.24)	\$113,416.76	\$3,257.00	\$32,041.90	\$46,469.41	\$31,648.45	72.10%	27.90%
03 - CAPITAL	\$208,000.00	(\$8,072.55)	\$199,927.45	\$0.00	\$13,000.00	\$56,524.25	\$130,403.20	34.77%	65.23%
04 - DEBT	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	0.00%
<u>Issue/Readiness/Decrement</u>					<u>FY22 Requirements</u>				
1. Digital Forensics construction electrical - \$29,200					1.				
2.					2.				
3.					3.				
4.					4.				
5.					5.				
6.					6.				

Sheriff's Budget Update

FIGURE 1-5: The budget review page has a place at the bottom for division managers to record their notes.
Source: Sheriff's Fiscal Year 2022 Budget Update Brief-May 2022.

Staff Calls and Weekly Meetings

In addition to monthly budget meetings, the sheriff's management team has standard staff calls and weekly meetings where various issues are discussed. **Figure 1-6** presents agenda topics from three weekly meetings held in May 2022. The MJ Team also examined calendar entries as further evidence of the regularity and purpose of SO staff meetings.



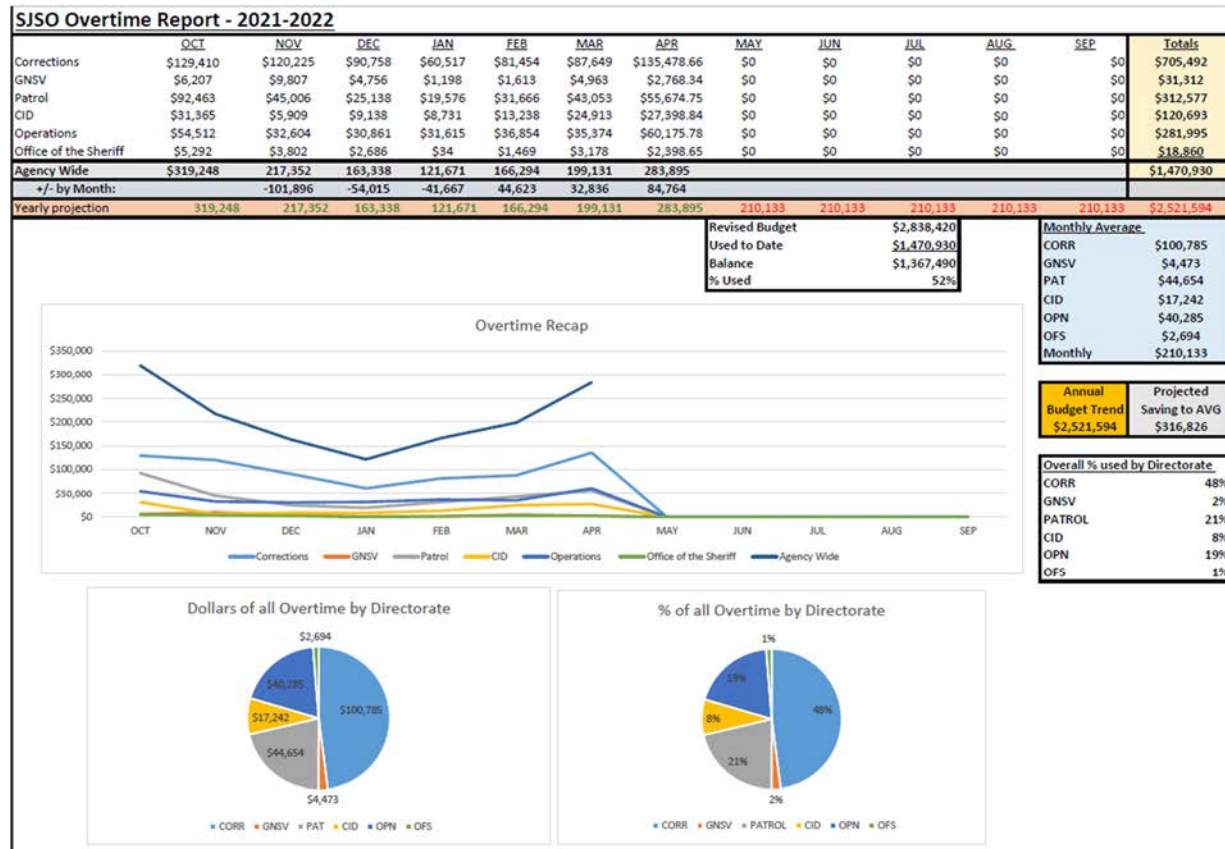
FIGURE 1-6: The SO management team meets weekly to discuss various topics.

Source: Sheriff's Office Weekly Meeting Agendas from May 2022.

*Flagler Hospital Emergency Room. **Board of County Commissioners (BOCC) support for Police Athletic League (PAL). ***Proposed Internet Crimes Against Child Operations July 19th 22nd.

Overtime Report

The SO maintains a report to monitor overtime costs. The report is a dashboard that tracks and compares monthly overtime trends for the year and is reviewed regularly by management. The report is an effective tool for ensuring that overtime costs are managed and controlled based on SO objectives. It presents monthly overtime by division, annual projections, overtime budget totals, and graphical comparisons. **Figure 1-7** presents the Fiscal Year 2021-2022 overtime report.



Dollars of all Overtime by Directorate

% of all Overtime by Directorate

FIGURE 1-7: The Overtime Dashboard Report allows the SO management team to monitor, manage, and control overtime costs.

Source: Fiscal Year 2021-2022 Overtime Report.

FIRE RESCUE

To address the requirements of this subtask as it relates to Fire Rescue (FR), the MJ Team interviewed the fire rescue chief, assistant fire rescue chief, operations chief, and the chief administrative services.

We also examined management reports and data that FR program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for Fire Rescue.

The FR divisions relevant to the surtax include: (1) Communications; (2) Emergency Medical Services; (3) Fire Protection; (4) Marine Rescue; and (5) Interoperable Radio Systems. Should the referendum pass, the County will allocate funds to FR to purchase fire and emergency medical services stations and related public safety vehicles. The MJ Team reviewed various reports and information that FR management uses to monitor and manage operations and costs. This information is discussed below.



Fire Rescue Master Plan

During Fiscal Year 2020, an independent consultant developed a five-year master plan for FR covering the period from Fiscal Year 2021 through 2025. The consultant's report, dated January 2021, evaluated current conditions and projected future growth, development, and service demand. FR uses information from the master plan to inform development of its annual budget and in planning growth and emergency services delivery. The master plan covers the following areas:

- Organizational Overview
- Management Components (mission, vision, values, organization, policy, planning, etc.)
- Capital Assets and Capital Improvement Programs
- Staffing and Personnel Management
- Service Delivery and Performance
- Planning for Fire Protection and Emergency Medical Services
- Support Programs
- Emergency Medical Services Support and System Oversight
- HAZMAT Services Support and Response Capability
- Technical Rescue Services Support and Response Capability
- Future System Demand Projections
- Future Delivery System Models

Fire Rescue Budget-Needs Request Form

FR management uses the Budget Needs Request Form to document justification for procuring capital items. The information from each form is analyzed during the budget process and supports the need for the item as well as its estimated cost. The form contains fields such as date, requestor, budget category, identified need, detailed description of need, estimated cost, justification of need, and possible alternatives.

Capital Project Status

FR uses the Capital Project Status report to track requested capital projects from inception. The report identifies the capital need, estimated funding, and has comment notes for each FR division. The financial coordinator uses the spreadsheet to keep a record of capital project needs and requests. FR division managers use the report to inform deliberations and decisions during annual budget development. **Figure 1-8** provides an excerpt of the Capital Project Status for the Marine Rescue division.



MARINE RESCUE - CAPITAL		
Identified Need	Funding	Notes
Rescue Boat Conversion	\$17,600.00	Hold - Hellstrom - Feedback
PWC Replacement	\$21,795.00	1/27 Received spec and quotes from Hellstrom. 3/1/22 In purchasing for quotes 4/1/22 Order has been placed. May/June estimated ETA
Replacement Paddle Boards (2)	\$3,400.00	10/11/21 Received quote from Hellstrom. 11-2-21 RFA signed and purchase order requested. Out for SS posting, comes down 12/14 . Received PO and placed order 1/4/22 - A. L.
GMS Maintenance	\$25,000.00	Sent to Jaime Locklear 11/4. Needs to go to Attorney's office 12-8-21 - 2/2/22 update, goes before BOCC 3/1/22 for hearing. Received check and put in mail on 5/5/2022
Roll Down Vehicle Equipment	\$59,200.00	Need Vehicles...could be after summer 2022

FIGURE 1-8: The Fire Rescue Capital Project Status report keeps management abreast of the status of requests for funding of capital project needs.

Source: Fire Rescue Capital Project Status Report.

Expenditure Status Reports

Each week, the FR administrative team including: fire chief, assistant chief, and admin services chief review expenditure status reports for each FR division. In addition, the financial coordinator and support services chief review the reports daily. The expenditure status reports are readily available to division managers and can be viewed daily or as needed.

Figure 1-9 provides an excerpt from an expenditure status report for the FR Fire Division that shows expenditure categories, account number and description, budget amount, expenditures for the period, encumbrances, year-to-date- expenditures, available balance, and percent of budget spent. The report is an effective means of managing and monitoring costs for each FR division. The MJ Team examined a recurring Outlook invitation as evidence of the standing biweekly meeting where the report is discussed.

SUNGARD PENTAMATION

DATE: 05/25/2022

TIME: 08:29:05

ST. JOHNS BOARD OF COUNTY COMMISSIONERS

EXPENDITURE STATUS REPORT

PAGE NUMBER: 1

EXPSTA11

SELECTION CRITERIA: expledgr.key_orgn='1224'

ACCOUNTING PERIOD: 8/22

SORTED BY: DEPARTMENT,1ST SUBTOTAL,FUND,ACCOUNT

TOALED ON: 1ST SUBTOTAL

PAGE BREAKS ON:

DEPARTMENT-1224 SJC FIRE RESCUE-FIRE DIV

1ST SUBTOTAL-51000 PERSONNEL SERVICES

FUND-1171 FIRE DISTRICT

ACCOUNT	TITLE	BUDGET	PERIOD EXPENDITURES	ENCUMBRANCES OUTSTANDING	YEAR TO DATE EXP	AVAILABLE BALANCE	YTD/ BUD
51200	REGULAR SALARIES & WAGES	19,067,707.00	1,440,192.36	.00	11,614,438.80	7,453,268.20	60.91
51400	OVERTIME EMPLOYEES	2,698,000.00	205,426.58	.00	2,163,834.87	534,165.13	80.20
51501	ON CALL PAY	17,700.00	1,068.50	.00	9,928.50	7,771.50	56.09
52100	FICA/MEDICARE TAXES	1,662,087.00	121,506.65	.00	1,007,392.15	654,694.85	60.61
52200	RETIREMENT CONTRIBUTIONS	5,472,836.00	410,899.19	.00	3,437,975.99	2,034,860.01	62.82
52300	LIFE & HEALTH INSURANCE	3,097,463.00	248,208.09	.00	1,775,405.84	1,322,057.16	57.32
52400	WORKERS COMP	700,638.00	52,767.74	.00	441,442.64	259,195.36	63.01
52900	VEHICLE/LABOR CREDITS	.00	-439.60	.00	-25,978.84	25,978.84	.00
	TOTAL PERSONNEL SERVICES	32,716,431.00	2,479,629.51	.00	20,424,439.95	12,291,991.05	62.43
1ST SUBTOTAL-52000 CONTRACTUAL SERVICES							
FUND-1171 FIRE DISTRICT							
53120	CONTRACTUAL SERVICES	533,586.00	15,664.14	73,467.93	253,639.19	206,478.88	61.30
53122	PROPERTY APP SERVICES	537,410.00	.00	.00	404,338.53	133,071.47	75.24
53123	TAX COLLECTOR SERVICES	870,265.00	.00	.00	846,025.13	24,239.87	97.21
53201	SERVICE CHARGES	12,000.00	395.39	.00	6,047.11	5,952.89	50.39
53401	INDIRECT ADMIN COSTS	1,367,685.00	.00	.00	797,811.00	569,874.00	58.33
53403	CO-OPERATIVE FOREST MGMT	3,000.00	.00	.00	3,000.00	.00	100.00
53404	FIRE CONTROL ASSESSMENT	19,805.00	.00	.00	19,804.33	.67	100.00
	TOTAL CONTRACTUAL SERVICES	3,343,751.00	16,059.53	73,467.93	2,330,665.29	939,617.78	71.90

FIGURE 1-9: The Expenditure Status Report provides an effective means for FR managers to monitor and control costs for their division.

Source: Fire Rescue Expenditure Status Report.



LIBRARY SERVICES

To address the requirements of all subtasks related to Library Services (LS), the MJ Team interviewed the library director, support services manager, and the extension services manager.

We also examined management reports and data that LS program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for Library Services.

Should the referendum pass, the County will use allocate funds to make library improvements. The MJ Team reviewed various reports and information that LS administrators use to monitor and manage operations and costs. This information is discussed below.

Library Long-Range Master Plan Updates

s Section 257.17(2)(e), *Florida Statutes*, requires, as a condition of eligibility for state annual operating grants, that libraries have a long-range master plan, an annual plan of service, and an annual budget. The County engaged a consultant to develop an update to the library's 2018-2028 long-range master plan. The plan is not only required by state law for grant recipients but is also a planning tool and a means for library administrators to monitor and manage program performance and costs. Delivered to the St. Johns BOCC in May 2019, the plan is comprised of an executive summary, four parts as outlined in **Figure 1-10**, and appendices of tables, maps, and figures.

Part	Description	Contents
<i>One</i>	Introduction & Background	<ul style="list-style-type: none">• Introduction• Statement of Methodology• Laws & Policies
<i>Two</i>	Current State	<ul style="list-style-type: none">• Demographic Characteristics• Branch & System Discussion• Condition of Facilities• Florida Public Library Association Standards• Public Outreach• Conclusions: Current State of the System
<i>Three</i>	Long-Range Plan	<ul style="list-style-type: none">• Future• Public Outreach
<i>Four</i>	Recommendations	<ul style="list-style-type: none">• Programmatic• Capital Improvements

FIGURE 1-10: Library administrators use the library's long-range master plan as a tool to plan, monitor, and manage library performance and costs.

Source: Library Long-Range Strategic Plan dated May 2019.

Library Long-Range Plan

In addition to the Long-Range Master Plan Update, library program administrators have a three-year plan covering the period 2020-2023. The plan, branded as **Connect, Learn, Enjoy, @Your Library**, establishes goals and objectives for intermediate-term library operations. It serves as an effective means of guiding administrators in managing library performance and costs.

Figure 1-11 provides an abbreviated overview of the long-range plan, which is available in full on the [library's website](#).

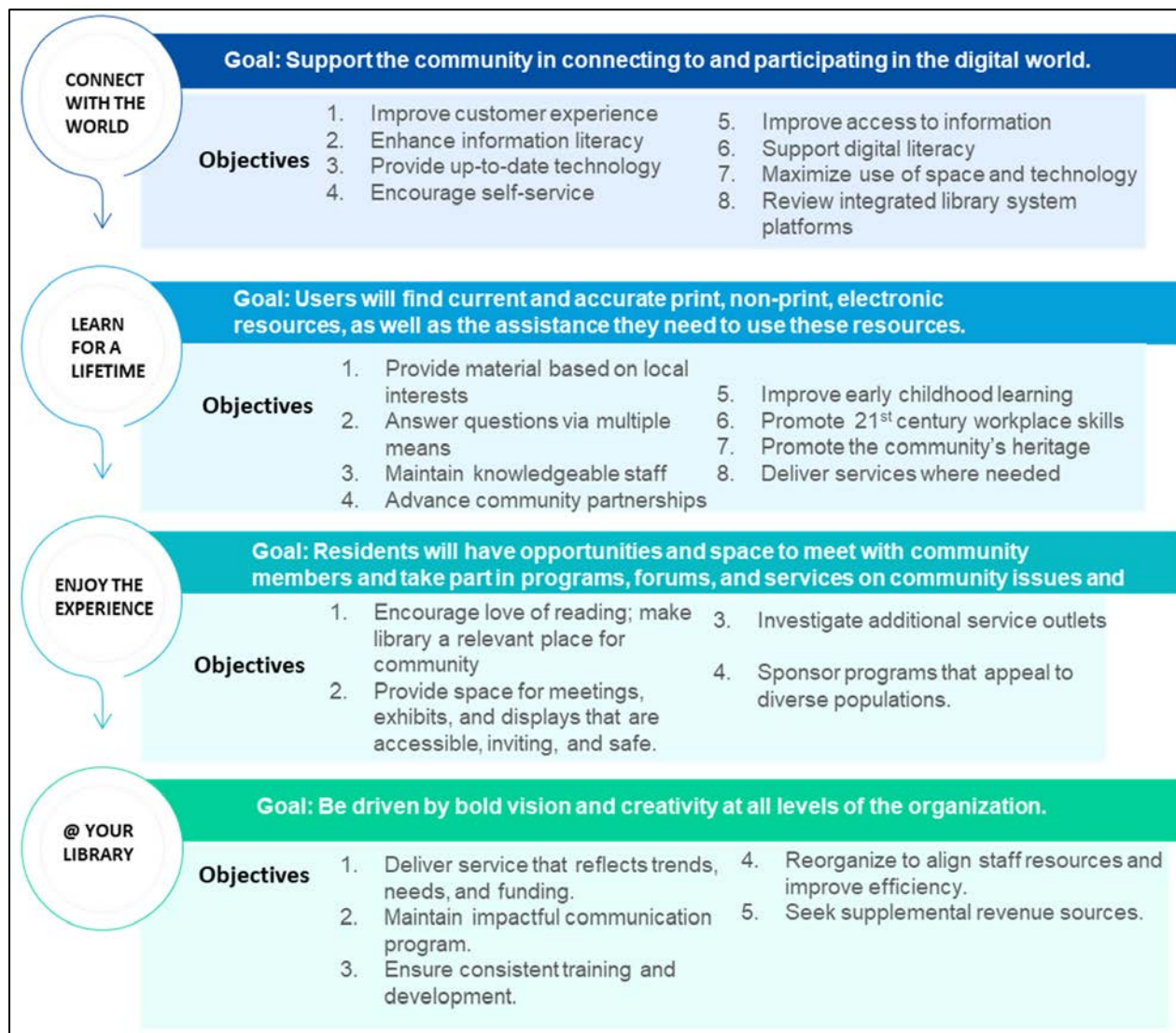


FIGURE 1-11: The Library's Long-Range Plan effectively establishes goals and objectives for intermediate-term library operations.

Source: Library Long-Range Plan for the period 2020-2023.



Annual Plan of Service

As required by s. 257.17(2)(e), *Florida Statutes*, the LS produces an annual plan of service consistent with its theme **Connect, Learn, Enjoy, @Your Library**. The 2021-2022 Annual Plan of Service consists of three subject areas; a statement of focus, actions to be taken, and performance measures for each of the following subject areas:

1. **Economic Development:** Thriving and Emerging Economic Opportunities
2. **World-Class Living:** The Place to Live, Work, and Plan
3. **Customer Service:** Putting People First

Figure 1-12 provides an example of the focus, actions, and performance measures for the Economic Development category.



FIGURE 1-12: The Library's 2021-2022 Annual Plan of Service establishes goals, objectives, and performance measures for the current fiscal year consistent with its Long-Range Master and Long-Range Plans. Source: Library 2021-2022 Annual Plan of Service.

The 2021-2022 Annual plan states that it is connected to and consistent with County-wide goals and objectives, which are designed to care for the needs of county residents. It also states that library staff will examine progress quarterly and that the Library Advisory Board will also examine progress toward achieving objectives outlined in the Annual Plan.

Library Advisory Board Monthly Packet

St. Johns County's seven-member Library Advisory Board (LAB) supports LS in accomplishing library-related goals and objectives. The mission of the LAB is *"to advise the Board of County Commissioners in the establishment, operation, and maintenance of a free public library system, which will provide organized access to meet educational, informational, recreational, and cultural needs of the general public."*



The LAB meets on the second Monday of every month at various branch locations to discuss library issues and any other LAB business. Library staff prepare meeting packets that provide an agenda, minutes from the previous meeting, library director's report, old/new business, and other materials, as necessary. The MJ Team reviewed the June 13, 2022, Library Director's Report noting that it contains information that enables library management and the LAB to effectively manage library operations and costs. **Figure 1-13** provides an overview of the contents of the June 2022 Library Director's Report.

Description	Contents
<i>Monthly Statistics Summary</i>	<ul style="list-style-type: none">Statistics and analyses of circulation, registered patrons, material holdings, registrations, and virtual usage.
<i>Branch Narrative</i>	<ul style="list-style-type: none">Description of events and operations that occurred at each library during the month.
<i>Expenditure Status Report</i>	<ul style="list-style-type: none">Shows expenditure categories, account number and description, budget amount, expenditures for the period, encumbrances, year-to-date- expenditures, available balance, and percent of budget spent.

FIGURE 1-13: *The Library Director's Report provides information that enables program administrators to effectively manage library operations and costs.*

Source: June 2022 Library Director's Report.

COASTAL MANAGEMENT

To address the requirements of this subtask as it relates to Coastal Management (CM), the MJ Team interviewed the director of Emergency Management and the coastal manager. We also examined management reports and data that CM program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for Coastal Management.

CM is a unit within St. Johns Disaster Recovery Department (DRD) responsible for overseeing 42 miles of beach along the Florida coastline. In Fiscal Year 2017, the County created the DRD in response to Hurricanes Matthew and Irma to track disaster recovery revenues and expenditures. In Fiscal Year 2022, DRD expanded into a provisional coastal management operation to accomplish dune restoration, beach renourishment, and sand placement projects. Should the referendum pass, the County will use the surtax to leverage funds from other sources such as the Federal Emergency Management Agency (FEMA) to support CM's sand remediation, renourishment, and replacement projects.

Update of Coastal Projects Presentation

The MJ Team reviewed CM's Update of Coastal Projects, which department management and the BOCC use to monitor and manage beach sand activity performance and costs. The BOCC approves the beach projects each of which has its own set of requirements, regulations, and

contractors depending on the objectives. **Figure 1-14** provides an example of the type of information in the Update of Coastal Projects Presentation.

Porpoise Point

11

- USACE Hurricane and Storm Damage Reduction Project, Section 103 Continuing Authority Program
- Federal cost cannot exceed \$10M
- Currently in the study phase
 - Federally funded up to \$100,000. Costs over \$100,000 are shared 50/50.
 - A screening process has narrowed project alternatives
 - Wrestling with CBRA issues
- Design and Construction Cost: 65% Federal, 35% Non-Federal

Internal Use




FIGURE 1-14: The Update of Coastal Projects report enables CM staff to manage and monitor project costs and keep the BOCC and public updated on project status.
Source: Update of Coastal Projects Report.

Weekly Staff Meetings

Each week, CM staff meet to discuss and prioritize projects some of which could have life cycles of up to 50 years. Staff discuss the current status of the project as well as problems and next steps. **Figure 1-15** provides an example of a page from the weekly meeting presentation.

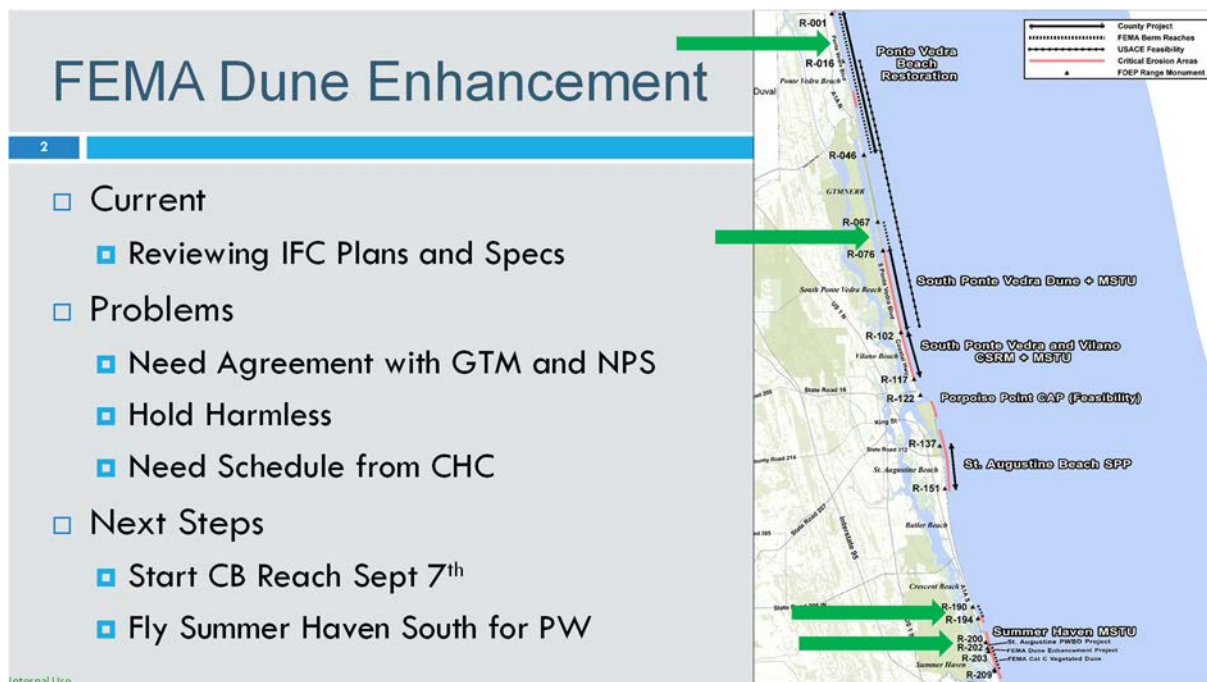


FIGURE 1-15: CM management and staff discuss projects during weekly staff meetings using information in the Weekly Project Update Report.
Source: Weekly Project Update Report.

Coastal Projects Website

CM also provides information to the public since people who live on the beach have a personal stake in CM's projects. Publicly available information is on the [Coastal Projects](#) website where project details, schedules, funding, updates, frequently asked questions, and additional information can be found.

PARKS AND RECREATION

To address the requirements of this subtask as it relates to Parks and Recreation (P&R), the MJ Team interviewed the director and assistant director of P&R.

We also examined management reports and data that P&R program administrators use regularly and determined that the information is adequate to monitor program performance and costs. Therefore, this subtask is met for Parks and Recreation.

Should the referendum pass, the County will use allocate funds to improve public parks and recreational facilities. The MJ Team reviewed various reports and information that P&R administrators use to monitor and manage operations and costs. This information is discussed below.



Capital Projects Tracking Spreadsheet

P&R program managers use a spreadsheet to track the cost of park improvement projects selected from its five-year capital improvement plan. The spreadsheet provides project and division managers with an effective means of ensuring proper stewardship of funds earmarked for park improvements. While the E&E report discussed in Subtask 1.1. contains timeframes, this spreadsheet shows the responsible staff name, funding department, account and project number, project description, approved and amended budget, budget transfers, and comment notes. The budget amendments component is critical for management to effectively monitor project budget changes. **Figure 1-16** provides an excerpt of the Capital Projects Tracking Spreadsheet and demonstrates its usefulness as an effective management tool for monitoring capital projects costs.

STAFF	FUND DEP	ACCT #	PROJECT #	SHORT DESCRIPTION	FY 22 APPROVED BUDGET	BUDGET TRANSFERS	FY 22 AMENDED BUDGET	NOTES
Nate	3453	56301		Alpine Shoreline Restoration	1,000,000		1,000,000	4/27 Meeting with contractor on 5/2
David	0080	56400		Aerator	4,740		4,740	4/13 Holding off on purchase waiting to see if funding is available end of year
Nate	1146	56301		Artificial Reef Maintenance Plan	100,000		100,000	4/27 waiting for notice to proceed
Nate	3452	56000		Butler West Ramp	1,100,000		1,100,000	4/27 Approved by Board, waiting for notice to proceed
David	0080	56400		Bush Hog	1,763	(1,763)	-	COMPLETE
Nate	0080	56301		Countywide Safety/Ada: Micklers Fence		-	-	4/13 Deferring to FY23
David	0080	56400		Compactor	2,011	(2,011)	-	COMPLETE
	0080	56301		Countywide Park Maximization	750,000	(730,114)	19,886	
N/A	0080	56301		Countywide Park Maximization: BUFFER			-	
Jamie	0080	56301		Countywide Park Maximization: CBP Playground		80,00	80,000	5/25 Re-evaluating Options
Jamie	0080	56301		Countywide Park Maximization: FOD Expansion		-	-	COMPLETE
Teddy	0080	56301		Countywide Park Maximization: Plantation Pull-up Bars		3,532	3,532	4/25 Waiting on Install Date
Jamie		56301	2629	Countywide Park Maximization: Palm Valley West		70,000	70,000	5/25 Call Greg
David	0080	56301		Countywide Park Maximization: Irrigation		96,000	96,000	5/25 Task order in works
David	0080	56301	7685	Countywide Park Maximization: Palencia		33,407	33,407	COMPLETE
David	0080	56301	7685	Countywide Park Maximization: Pomar		9,316	9,316	5/11 Waiting for FM to complete concrete
David	0080	56301	7700	Countywide Park Maximization: SALL Football Fence		4,550	4,550	COMPLETED!
David	0080	56301	7682	Countywide Park Maximization: Scoreboard Installation		92,005	92,005	COMPLETED!
Nate	0080	56301		Countywide Park Maximization: Maritime		25,000	25,000	Maritime Project transfer
Teddy	0080	56301	7707	Countywide Park Maximization: Veterans Courts Renovation		175,000	175,000	5/25 Scope update still needed
David	0080	56301	7691	Countywide Park Maximization: Veterans Skate Park		141,304	141,304	COMPLETE

FIGURE 1-16: The Capital Projects Tracking Spreadsheet enables P&R staff to track and manage the cost of park improvement projects effectively.

Source: Generated from County Financial Accounting System.



Manager's Budget Tracking Form

P&R managers use an Excel workbook to manage their respective budgets on a line-item basis. The workbook contains their budget for the fiscal year, expenditure details with a column for notes, budget-to-actual comparisons by account, budget requests, and staffing and special event budgets. The workbook contains information that allows managers to ensure needed funds are requested, budgeted, and spent appropriately. **Figure 1-17** provides an excerpt from the workbook that shows the Community Center Supplies budget line item and the associated expenditure detail.

Budget Total				
Categories	Account Title	Budget	YTD Spent	Balance
Admin Operating	Operating Supplies	9,000	2801	6199.05
Community Center Supplies	Operating Supplies	6,000	5530	470.31
FCT Signs	Operating Supplies	1,000	0	1000.00
FY 21 CARR - Alpine Grove Signs	Operating Supplies	5,576	5600	(24.47)
Budget Detail				
Date	Category	Vendor	Amount	Notes
3/10/2022	Community Center Supplies	Staples	2,383.06	Chairs
3/9/2022	Community Center Supplies	Staples	2,726.70	Tables
3/10/2022	Community Center Supplies	Tractor Supply	419.93	Folding Tables
		Total	5,529.69	

FIGURE 1-17: The Manager's Budget Tracking Form allows P&R program managers to manage specific budget line items and the associated expenditure detail.
Source: Manager's Budget Tracking Form.

Registration/Rental Management System Reports

P&R uses a cloud-based facilities management solution that enables the department to automate registration and cash management processes associated with park and community activities and events. Program administrators are therefore able to manage park operations more effectively and efficiently. P&R uses the system for participant registration, field reservations, facility rentals, and rental and program fee online collection. Reports can be printed, exported, emailed, saved, and automated from within the system.

Figure 1-18 provides an example of a program Roster Report with certain information redacted and only the report's headings shown to preserve privacy. It also provides an example of a cash receipts report from the system that allows effective tracking of program revenue.

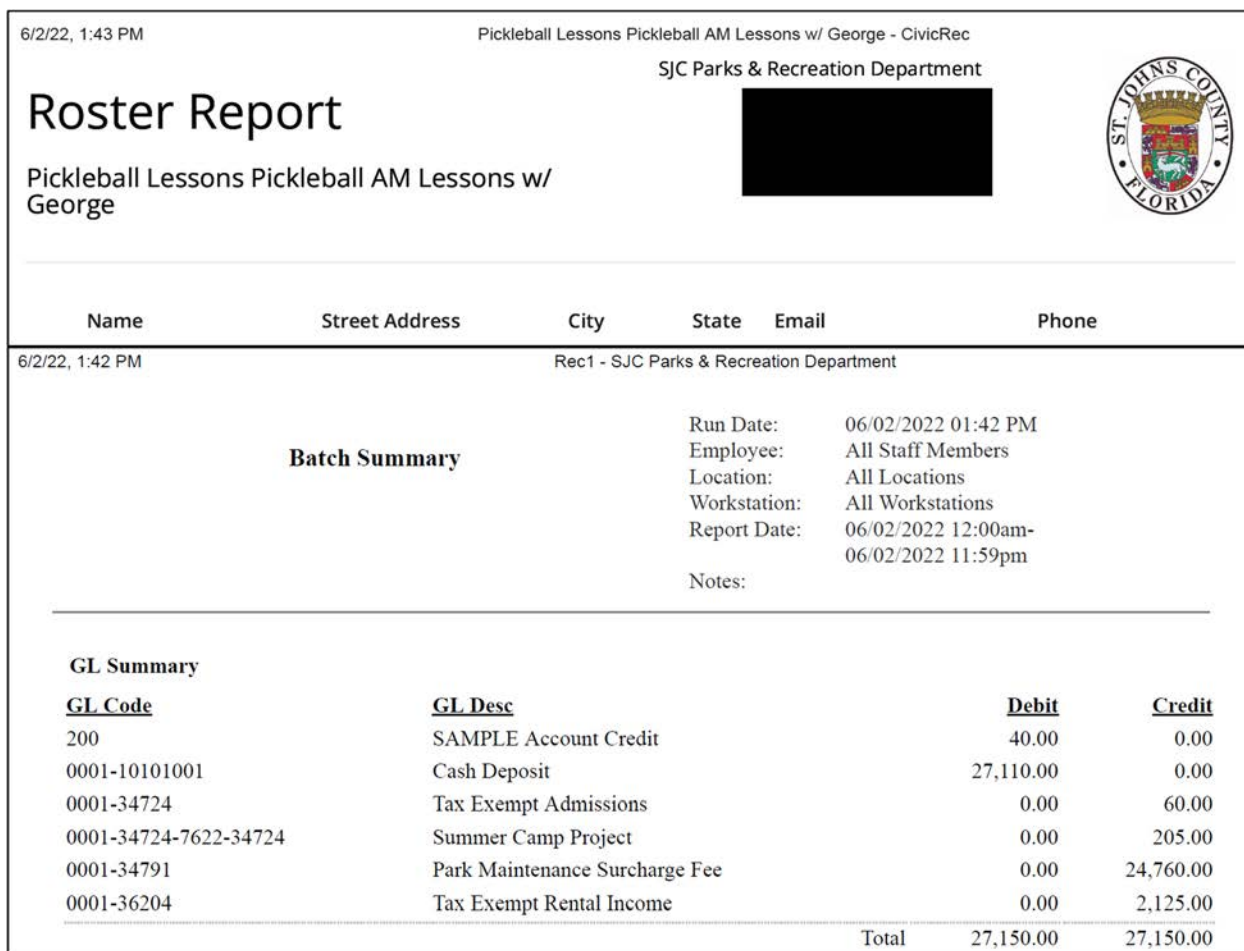


FIGURE 1-18: Various reports from the facility management system enable P&R managers to effectively manage operations and costs.

Source: P&R Extracts from Facilities Management Software.

Staff Meetings

P&R staff meet weekly to discuss various issues necessary to manage program costs and operations. The MJ Team examined a managers biweekly meeting agenda, a Facilities Division biweekly meeting agenda, and a staff meeting agenda noting a broad range of park-related topics were discussed. Agendas and staff meetings represent information that P&R program administrators use on a regular basis to monitor program performance and cost.



SUBTASK 1.2 – Determine whether the program is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

OVERALL CONCLUSION

Overall, St. Johns County met expectations for subtask 1.2. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

PUBLIC WORKS

To address the requirements of this subtask as it relates to Public Works (PW), the MJ Team used information obtained from our interview with PW program administrators and examined evidence that PW operations are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for PW.

Pavement Management System

PW's Engineering Division engaged an engineering and consulting firm to develop a Pavement Management System (PMS) Framework and Standard Operating Procedures (SOPs) for all County-maintained paved roads. The goal of the PMS is to prioritize maintenance, repair, and construction activities to maximize the effective life of pavement surfaces at the lowest cost.

The engineering and consulting firm's report provides a PMS Framework and specific SOPs for the County's road maintenance program. Completed in August 2016, the report contains performance information, industry standards, and operational guidelines to enable the Road & Bridge Division to assess the condition of County roads and maintain them cost effectively.

The PMS Framework consists of practices for collecting road condition data through visual inspection and entering it into a leading infrastructure management software used by many governments to manage their infrastructure assets. The PMS Framework results in road pavement workplans that enable the County to maintain their roads to attain higher PCI ratings.

Road inspectors observe road conditions and gather information that is uploaded to a pavement maintenance management system developed in the 1970s by the Army Corps of Engineers to help the U.S. Department of Defense perform maintenance and repairs for its vast inventory of pavements. The system, known as PAVER, uses road condition data uploaded from the infrastructure management software and a pavement condition index (PCI) rating to predict current and future road maintenance and repair needs. Originally developed by the Army Corps of Engineers, the PCI was later modified by American Society for Testing and Material (ASTM), which is an international standards organization that develops technical standards for a wide range of materials, products, systems, and services.

Figure 1-19 provides road condition categories by PCI rating, which Road and Bridge administrators use to assess the condition of County roads.

Good	100	85
Satisfactory	85	70
Fair	70	55
Poor	55	40
Very Poor	40	25
Serious	25	10
Failed	10	0

FIGURE 1-19: The pavement condition index (PCI) enables Road and Bridge to rate pavement conditions.
Source: Pavement Consultant's Report provided by Public Works Entitled: Pavement Management System Framework and Standard Operating Procedures Report-August 2016.

PAVER establishes the following categories of road maintenance and repair:

- Major (e.g., complete road reconstruction, mill and overlay, asphalt recycling).
- Global Preventive (e.g., micro-surfacing, surface seals, thin overlays).
- Localized Preventive (e.g., patching, crack sealing, shoulder leveling).
- Localized Stopgap (e.g., patching, crack sealing, shoulder leveling).

Each category is independent of the others and includes work types and costs that are applicable to the maintenance and repair (M&R) activities within it. Families are groups of roadway branches within the network that share similar characteristics. Families are defined within each work category and serve to simplify road maintenance and repair work plans. For the County's network, the engineering consultant established one family for each of the four maintenance and repair categories and recommended that the County adhere to the following SOPs:

- Review Major M&R costs annually and adjust tables, as necessary.
- Review Global Preventative M&R costs annually and adjust tables, as necessary.
- Review Local Preventative M&R costs annually and adjust tables, as necessary.
- Review Stopgap Preventative M&R costs annually and adjust tables, as necessary.
- Review service life increase assumptions for Global Preventative activities based on historical data.



- If reliable data are not available for any M&R families, include an inflation factor based on best available data.

The engineering consultant used construction cost data from the County's current and past projects to develop estimates of probable road maintenance and repair costs. **Figure 1-20** provides an example of estimated costs from for the major repair category. The Major M&R costs by condition are based on the unit cost from continuing contracts and the County's pavement design requirements for local and collector roads.

Table 1 Major M&R Cost by Condition

Condition	Cost (per sq ft)
0	\$6.70
10	\$5.95
20	\$4.25
30	\$3.20
40	\$2.40
50	\$1.80
60	\$1.35
70	\$0.95
80	\$0.60
90	\$0.30
100	\$0.05

FIGURE 1-20: The 2016 Pavement Management System Framework and Standard Operating Procedures Report provided cost estimates based on conditions and actual contract costs existing at the time.

Source: Pavement Management System Framework and Standard Operating Procedures Report-August 2016.

Major M&R costs are based on current contracts for roadway paving and pavement markings. The contract includes a factor for annual cost increases. The County maintains a spreadsheet of current pavement costs by contractor that provides bid prices by contractor, type of pavement maintenance and material, unit of measure, and quantity.

Fleet Vehicle Replacement Program-

To perform its many functions well, PW must have a reliable, cost-effective fleet of vehicles. To achieve this goal, the County completed a Fleet Replacement Program in March 2022 to assist administrators with making timely, informed decisions about vehicle replacement. Fiscal Year 2023 is the first budget year the program is being implemented. The goal is to replace vehicles before repair costs exceed replacement costs. The program does not cover law enforcement and large public safety vehicles that would be purchased with surtax funds should the referendum pass. The Sheriff's Office uses a mileage, number of repairs, and age of the fleet formula to determine replacement for law enforcement vehicles.



The Fleet Replacement Program is an evaluation using performance information and other criteria that helps ensure that vehicles are replaced timely and cost effectively so that County roads are maintained well. Vehicles are considered for replacement based on age, mileage, total repair costs, and vehicle condition. For example, the benchmark for light and medium vehicles is seven years or 120,000 miles.

Vehicles are scored in each category, with a maximum depicted in each category. The maximum score a vehicle can receive is 100 points. Vehicles that receive a cumulative score of 90 points or above are rated as excellent condition. Vehicles that score 80-89 points are rated as good condition. Vehicles with a score of 70-79 points are rated as average condition. Vehicles with a score of 60-69 points are rated as fair and vehicles with a score of 59 points or below are rated as needs to be replaced.

Vehicles are inspected annually for safety, mechanical and appearance condition. Body condition, rust, interior condition, and accident history are factors that affect scoring. Fleet technicians perform vehicle inspections and present their findings to fleet management who score vehicles using the data. **Figure 1-21** provides an example of the rating scale for the mileage category.

Mileage Category												
Vehicle	25 Points	24 Points	23 Points	21 Points	19 Points	17 Points	15 Points	12 Points	9 Points	6 Points	3 Points	0 Points
All Vehicles Other Than Class 8 Trucks	0-34,999 miles	35,000-49,999 miles	50,000-69,999 miles	70,000-84,999 miles	85,000 - 104,999 miles	105,000-119,999 miles	120,000-134,999 miles	135,000 - 154,999 miles	155,000 - 169,999 miles	170,000 - 184,999 miles	185,000 - 199,999 miles	>200,000 miles

FIGURE 1-21: The Fleet Replacement Program uses performance information, such as mileage, to ensure that vehicles are replace timely and cost effectively.

Source: Fleet Replacement Program-2022.

SHERIFF'S OFFICE

To address the requirements of this subtask as it relates to the SO, the MJ Team used information obtained from an interview with the director General Services Division and examined evidence that SO operations are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for the Sheriff's Office.

The SO receives accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA). This agency is an accrediting body in public safety. The organization is a credentialing association for public safety agencies and provides accreditation services for law enforcement organizations, public safety communication centers, public safety training academies, and campus security agencies. Its accreditation is considered the Gold Standard for public safety agencies and represents a commitment to excellence.



The assessment process includes self-assessment, quadrennial site-based assessments, and annual web-based assessments. The SO participates voluntarily in the site and web-based assessments as a demonstration of its commitment to law enforcement professionalism. Participation in the process is intended to enhance service capacities and effectiveness, serve as a tool for policy decisions and management, promote transparency and community trust, and establish a platform for continuous review.

In May 2021, CALEA released results of the SO's participation in the 2021 site- and web-based assessments. The assessments consisted of evaluating the SO against standards contained in CALEA's *Standards for Law Enforcement Agencies Manual-Version 6.9*.

Figure 1-22 provides an overview of the standard subject areas from the 2021 web-based assessment, which covered 26 subject areas and 137 standards.

Subject Area	Number of Standards
Use of Force	17
Recruitment and Selection	15
Training and Career Development	15
Court Security	14
Patrol	10
Disciplinary Procedures and Internal Investigations	8
Detainee Transportation	8
Property and Evidence Control	8
Personnel Management System	5
Law Enforcement Role and Authority	4
Criminal Investigation	4
Fiscal Management and Agency Property	3
Classification and Delineation of Duties and Responsibilities	3
Promotion	3
Performance Evaluation	3
Crime Analysis and Intelligence	3
Critical Incidents, Special Operations, and Homeland Security	3
Direction	2
Juvenile Operations	2
Agency Jurisdiction and Mutual Aid	1
Organization and Administration	1
Planning and Research, Goals and Objectives, and Crime Analysis	1
Vice, Drugs, and Organized Crime	1
Inspectional Services	1
Communications	1
Central Records	1
Total	137

FIGURE 1-22: The 2021 CALEA quadrennial assessment contained 137 standards across 26 subject areas.
Source: CALEA Law Enforcement Accreditation Report-May 2021.

Figure 1-23 summarizes the results of SO's remote web-based assessments from 2018 to 2021 and shows that SO has achieved 100 percent compliance for each year.



FIGURE 1-23: From 2018 to 2021, the SO has achieved 100 percent compliance against CALEA's Standards for Law Enforcement Agencies Manual-Version 6.9.

Source: CALEA Law Enforcement Accreditation Report-May 2021.

FIRE RESCUE

To address the requirements of this subtask as it relates to FR, the MJ Team used information obtained from our interview with program administrators and examined evidence that FR operations are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for Fire Rescue.

Response Time Analysis

FR performs response time analysis to show emergency vehicle travel times by incident. The analysis enables FR to determine the adequacy of facility and apparatus asset location. Moreover, the information is available to benchmark against National Fire Protection Standards. **Figure 1-24** provides an excerpt from a recent Response Time Analysis report. It shows the amount of time traveled by the first and last responding units and the average for three incidents. The averages do not compute because FR runs mutual and auto aid with other fire departments and FR's dispatch system does not capture other fire department response times. Auto aid is assistance dispatched automatically by contractual agreement between two communities or fire districts to all first alarm structural fires. Auto aid differs from mutual aid or assistance, which is arranged case by case.



Structure Fire Incidents Full Assignment

(Dates: 01/01/22 - 12/31/22; Incident Types: 110-119)

Saint Johns County Fire Rescue

Incident #	Date	Time	Unit Group	Num of Units	1st Unit Travel Time	Avg Unit Travel	Last Unit Travel Time	1st Unit Response Time	Last Unit Response Time
220000086	01/01/2022	18:34:58	Engine	4	00:00:00	00:03:14	00:06:28	00:00:00	00:06:28
			Quint	1	00:08:13	00:08:13	00:08:13	00:08:13	00:08:13
			Tanker & pumper	1	00:00:00	00:00:00	00:00:00	00:00:00	00:00:00
			Rescue unit	2	00:06:37	00:07:10	00:07:44	00:06:37	00:07:44
			Chief officer car	3	00:00:00	00:04:06	00:08:13	00:00:00	00:08:13
			Other apparatus/resource	1	00:05:59	00:05:59	00:05:59	00:05:59	00:05:59
220000089	01/01/2022	19:01:52	Truck or aerial	1	00:09:10	00:09:10	00:09:10	00:09:10	00:09:10
220000117	01/02/2022	01:18:30	Engine	5	00:00:00	00:10:05	00:20:10	00:00:00	00:20:10
			Truck or aerial	1	00:07:13	00:07:13	00:07:13	00:07:13	00:07:13
			Tanker & pumper	1	00:26:12	00:26:12	00:26:12	00:26:12	00:26:12
			Rescue unit	2	00:00:00	00:04:12	00:08:24	00:00:00	00:08:24
			Chief officer car	2	00:11:16	00:14:28	00:17:41	00:11:16	00:17:41

FIGURE 1-24: FR uses response time analysis to determine adequate location requirements of facilities and apparatus assets.

Source: Response Time Report dated May 2022.

Insurance Services Office Survey

To help establish appropriate fire insurance premiums for residential and commercial properties, insurance companies need reliable, up-to-date information about a community's fire-protection services. The Insurance Services Office (ISO) is a global, privately held organization that provides such information through its Public Protection Classification (PPC) program.

ISO collects information on municipal fire-protection efforts in communities throughout the United States. In each community, ISO analyzes relevant data and then assigns a PPC rating from 1 to 10. Class 1 represents superior property fire protection, while Class 10 indicates that the area's fire-suppression program doesn't meet ISO's minimum criteria. Many insurers use ISO's PPC ratings in their underwriting decisions with respect to what business to write, coverages to offer, and prices to charge for personal or commercial property insurance. The PPC rating is important to communities because those that improve their rating may be able to obtain lower property/casualty premiums. ISO's information is also useful to fire departments because it provides valuable benchmarking information and can be used for planning, budgeting, and justifying fire rescue improvements. ISO conducted a survey of St. Johns County in 2018. ISO will evaluate the County again in the 2023 to 2024 timeframe. The County received a PPC rating of 3/3X in the most recent survey. The number in the rating depends on the community's score on a 100-point scale, which is shown in **Figure 1-25**. The County's rating placed it in the third highest point range for enhanced fire suppression capabilities.



PPC	Points
1	90.00 or more
2	80.00 to 89.99
3	70.00 to 79.99
4	60.00 to 69.99
5	50.00 to 59.99
6	40.00 to 49.99
7	30.00 to 39.99
8	20.00 to 29.99
9	10.00 to 19.99
10	0.00 to 9.99

FIGURE 1-25: *St. Johns received an ISO PPC score of 3/3X during the 2018 survey placing it in the third highest position for enhanced fire suppression capabilities on the PPC rating scale.*
Source: Public Protection Classification Summary Report.

LIBRARY SERVICES

To address the requirements of this subtask as it relates to LS, the MJ Team used information obtained from the interview with LS program administrators and examined the LS Master Plan, which contains comparisons of LS program operations and facilities against publicly available library standards. Therefore, this subtask is met for Library Services.

The Florida Library Association (FLA) is a statewide organization that, according to its mission statement, “*promotes excellence in Florida libraries by advocating strongly for libraries and providing high quality professional and leadership development for a diverse community of library staff, volunteers, and supporters.*”

FLA developed *Florida Library Association Outcomes and Standards* (FLAOS) to help Florida libraries develop and improve services, to coordinate with their city and county governments, and to clarify what libraries provide to their communities. FLAOS consists of two parts: (1) *Public Library Customer and Community Outcomes Achieved Through Standards for Action*; and (2) *Standards For Customer-focused Public Library Facilities*. Part One consists of eight 8 categories, 32 outcomes, and 131 standards. Part Two consists of 11 categories and 38 standards.

Outcomes refer to the results customers and the community receive from library services. Standards describe the best means for the library to achieve the outcomes. For example, under the Customer Centered Organization category, Outcome 1 is: *The community views the library as a transparent, responsive organization focused on customer needs and convenience*. There are eight standards associated with this outcome the first of which is: *Standard 1.1- Library*



long-range and annual plans of service, a requirement for participation in the State Aid to Libraries Program, are based on community needs.

The LS 2018-2028 Master Plan, which is required by s. 257.17(2)(e) *Florida Statutes*, provides assessments of LS operations and facilities against FLAOS. For example, the master plan uses FLAOS in determining the most likely location, range, and demographic of library users based on the existing population in the area. The plan also uses FLAOS for service area accessibility, parking, materials collection size, staffing, planning, facility square footage, and telecommunications/technology.

The MJ Team reviewed the St. Johns County Public Library System Long-Range Master Plan Update-2018-2028, update that compared the County's libraries to FLAOS standards and showed that LS libraries are deficient in various areas that the master plan is designed to address such as librarians per population served, parking space, gross square footage per capita, spatial allocation, and technology. However, the comparison demonstrates that LS is periodically evaluated using performance information and other reasonable criteria to assess program performance and cost.

COASTAL MANAGEMENT

To address the requirements of this subtask as it relates to CM, the MJ Team used information obtained from the interview with CM program administrators and examined evidence that CM operations are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for Coastal Management.

CM's program evaluations derive from two sources. First, CM is required to submit quarterly reports to the Department of Environmental Protection (DEP) that allows DEP to evaluate project performance and progress. CM provides DEP with the project name, reporting period, and status of eligible project items. DEP's review and approval of these reports constitutes a periodic evaluation of the CM program.

Second, CM must provide quarterly reports to FEMA for each hurricane for which the County receives Public Assistance (PA) grant funding. PA is a federal grant program to aid state and local governments in returning a disaster area to pre-disaster conditions. They enable recipients to address the repair and restoration of public facilities, infrastructure, or services that were damaged or destroyed in the disaster.

Each quarter recipients must report the following information on the PA website. Review of this information by PA staff constitutes a periodic evaluation of the CM program.

- Current project percentage completion
- Total funds expended to date
- Anticipated final amount
- Anticipated completion date
- Projected funds to be requested for reimbursement



- Project work status

Figure 1-26 shows that between March 2018 and July 2022, CM had filed 103 quarterly reports for 7 hurricanes. As of July 1, 2022, two reports were still under review while 101 were closed.

Hurricane	Reports Under Review	Reviews Completed	Total
Tropical Storm Fay	0	32	32
Hurricane Matthew	1	17	18
Hurricane Irma	0	16	16
Hurricane Jeanne	0	13	13
Hurricane Dorian	1	9	10
Hurricane Frances	0	10	10
Hurricane Isaias	0	4	4
Grand Total	2	101	103

FIGURE 1-26: Under FEMA's Public Assistant Program, CM submitted 103 quarterly reports between March 2008 and July 2022. FEMA has closed all except two of the reports. July 2022.

Source: FEMA Public Assistance Grant Quarterly Report Listing as of July 2022.

PARKS AND RECREATION

To address the requirements of this subtask as it relates to Parks and Recreation (P&R), the MJ Team used information obtained from the interview with P&R program administrators and examined evidence that P&R operations are periodically evaluated using performance information and other reasonable criteria to assess program performance and cost. Therefore, this subtask is met for Parks and Recreation.

Strategic Dashboard

The business manager prepares a strategic dashboard of P&R statistics each quarter to evaluate how the division is operating overall throughout the fiscal year. The P&R Division business manager position is currently vacant; however, P&R plans to fill the position. P&R administrators compare some statistics to national averages. The Strategic Dashboard presents summary and detailed performance and financial information for the previous year, adopted budget, and year-to-date for the following categories:

- Organizational Development
- Park Facilities
- Programs and Attendance
- Media and Promotions
- Sports Marketing
- Park Projects
- Park Foundation



Figure 1-27 provides an example of Strategic Dashboard summary information for the Organizational Development and Park Facilities categories while **Figure 1-28** provides more detailed information.

Strategic Dashboard Summary		Previous Year	Beginning or Adopted Budget	Year to Date
1. Organizational Development				
FTE's	SJC FTE's	112	112	112
	National Avg Total FTE's*	193	187	187
Budget	Operating Revenue as a % of Operating Budget			
	Total all departments	36%	38%	81%
	National Average	N/A	21.30%	21.30%
	Operating Expenditures/Capita			
	Total Budget	10,060,626	11,394,229	2,001,824
	Parks Percent of total Tax Revenue			
	Total P&R Budget	\$ 8,197,676	\$ 9,799,120	
	Percent of Total County Budget except Schools	1%	1%	
2. Park Facilities		Note: Private neighborhood and community parks required by Land Development Code have not been inventoried		
	Park Acres			
	Total Acres*	2999	4,393	4,393
	Acres/1000 Population	11	16	16
	National Avg/1000	10.5	10	10
	* Includes conservation areas totalling 3,352 acres			
	Comprehensive Plan Level of Service			
	Acres to meet Standard	7420	7,700	7,700
	Actual Acres*	7445	8,840	8,840
	Surplus/Deficit	25	1,140	1,140
	*Includes state parks per Comp Plan definition			
	Miles of Trails			
	Beginning Miles	41	46	46
	Miles Added	5	0	0
	Total Miles	46	46	46
	National Average	N/A	55	55

FIGURE 1-27: The Strategic Dashboard Summary provides operational and financial information that enables P&R program administrators to assess program performance and cost effectively.

Source: Strategic Dashboard Summary.



Strategic Dashboard Detail					
			Previous Year	Beginning or Adopted Budget	Year to Date
1. Organizational Development					
FTE's	SJC FTE's		112	112	112
	FTE/10,000 Population		4.2	4.1	4.1
	National Avg/10,000		6.6	6.8	6.8
	National Avg Total FTE's		193	187	187
Budget	Operating Revenue as a % of Operating Budget				
	Programs & Facilities		8%	8%	16%
	Aquatics		4%	4%	4%
	Golf Course		118%	128%	25%
	Beach Services		74%	94%	3%
	County Pier		109%	148%	25%
	Department Average		36%	38%	81%
	National Average		21.30%	21.30%	
	Operating Expenditures/Capita				
	Total Budget	\$	10,060,626	\$	11,394,229
	Expenditure/Capita	\$	37	\$	41
	National Average	\$		\$	63
	Parks Percent of total Tax Revenue				
	Tax Revenue- Gen County	\$	148,152,891	\$	156,800,375
	Total P&R Budget	\$	8,197,676	\$	9,799,120
	Percent of Total		6%	6%	#VALUE!
	Total Budget- All except Schools	\$	917,682,424	\$	1,053,354,980
	Percent of Total		1%	1%	
2. Park Facilities					
Note: Private neighborhood and community parks required by Land Development Code have not been inventoried					
	Park Acres				
	Beginning Acres			4,393	4393
	Acres Added				
	Total Acres*			4,393	4393
	Acres/1000 Population			16	16
	National Avg/1000		10.5	10	
	* Includes conservation areas totalling 3,352 acres				
	Comprehensive Plan Level of Service				
	Neighborhood Parks 1-2+ acres				
	Acres to meet standard (2 acres/1,000)		530	550	550
	Park acres		25	25	25
	Surplus/Deficit		-505	-525	-525
	Community Parks 3-15+ acres				
	Acres to meet standard (3 acres/1,000)		795	825	825
	Park acres		588	588	588
	Surplus/Deficit		-207	-237	-237
	District Parks 25-100+ acres				
	Acres to meet standard (3 acres/1,000)		795	825	825
	Park acres		433	433	433
	Surplus/Deficit		-362	-392	-392
	Regional Parks (large open space, incl state parks)				
	Acres to meet standard (20 acres/1,000)		5300	5500	5500
	Park acres		6398	7793	7793
	Surplus/Deficit		1098	2293	2293
	Total Level of Service				
	Acres to meet standard		7420	7700	7700
	Park acres		7445	8840	8840
	Surplus/Deficit		25	1140	1140
	Miles of Trails				
	Beginning Miles		41	46	46
	Miles Added		5	0	0
	Total Miles		46	46	46
	National Average		N/A	55	55

FIGURE 1-28: The Strategic Dashboard Detail provides granular operational and financial information that enables P&R program administrators to assess program performance and cost effectively and includes comparisons to national averages.

Source: Strategic Dashboard Detail.



The director of P&R meets biweekly with the administrative team to discuss current operations and projects. The MJ Team examined the May 19, 2022, agenda noting topics separated by high, medium, and low priority. Example topics of discussion included a vendor contract for work at Nocatee Skate Park, dune and turtle nest damages at Mickler's Landing Beach, and review of Golf Course rates.

In addition, P&R's management team presents information to the Recreation Advisory Board (RAB), which is a seven-member advisory board to the St. Johns County BOCC. Its purpose is to provide fresh ideas and assist with solving park-related problems to ensure that high-quality recreational programs, services, and facilities are delivered to County residents.

SUBTASK 1.3 – Review findings and recommendations included in any relevant internal or external reports on program performance and cost.

SUBTASK 1.4 – Determine whether program administrators have taken reasonable and timely actions to address any deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, audits, etc.

OVERALL CONCLUSION

Overall, St. Johns County met expectations for Subtask 1.3 but partially met Subtask 1.4. Subtasks 1.3 and 1.4 are assessed together in this section because they are so closely related. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

PUBLIC WORKS

To address the requirements of these subtasks as they relate to PW, the MJ Team examined a construction contract management audit completed in September 2020 and assessed whether program administrators took reasonable and timely actions to address deficiencies in program performance and/or cost identified in the report.

Our review determined that although management made improvements in construction contract processes and procedures, recommended policies were not created. Therefore, for Public Works Subtask 1.3 is met, but Subtask 1.4 is partially met. The audit report is discussed below.

St. Johns County Office of Inspector Construction Contract Management Process Audit

During Fiscal Year 2020, the Office of Inspector General completed an internal audit of the PW Construction Contract Management Process and issued its report dated September 30, 2020. The primary objective of the audit was to determine if controls over monitoring construction projects, including change orders and contract amendments, were in place and operating



effectively in compliance with County policy. The scope comprised the Engineering Division, which had the highest volume of construction contracts. The following were the focus areas:

1. Right of Way Management
2. Traffic Operations
3. Capital Improvement Projects
4. Planning
5. Construction Services

The audit determined that controls over contract monitoring and change orders/contract amendments were generally adequate. However, the inspector general had five observations and recommendations for improvement, which are abridged in **Figure 1-29** along with management's responses.

Observations	Recommendations	Management's Responses
1. No final, formal, written procedures in place for monitoring construction contracts.	<ol style="list-style-type: none">1a. Create a formal policy that establishes guidelines for monitoring contracts.1b. Complete and finalize the draft procedures pertaining to construction contract management process.	<ol style="list-style-type: none">1a. PWD management acknowledges recommendations that formal construction monitoring policies & procedures will help provide a consistent and accountable system that allows PWD management to set necessary expectations of their staff and allow proper monitoring.1b. We are working diligently to program these formal policies and procedures including a Project Management Plan (PMP).
2. No formal policy and written procedure for when pre-construction meetings are required or guidelines with regard to the expectations for documenting pre-construction meetings.	2. Develop a policy to define when pre-construction meetings are required. Written documentation should be maintained, including, date, time, location, and those present.	2. We acknowledge the need for procedures and formal communication to staff via training that clarify when pre-construction meetings may not be needed.
3. Instances where documentation was not available demonstrating that monitoring activities were conducted for the contracts tested.	3. Evaluate current procedures for document retention, establish a consistent systematic contract file inventory for contract monitoring activities, and implement a formalized process, whereby construction monitoring documents can be efficiently accessed to support	3. We acknowledge the recommendations.



Observations	Recommendations	Management's Responses
	required internal control processes being performed.	
4. The department did not have formal documented procedures for the approval, review and monitoring of payment to contractors.	4. Create written procedures for approval, review and monitoring of payments to contractors.	4. Related to the written procedures of approval, review and monitoring, PWD management acknowledges the recommendations.
5. Instances where documentation was not provided, and the department's explanation was that the particular activity (substantial completion, final walkthrough, and project close out) was not applicable.	5. Complete and adopt the engineering project checklist and project closeout form exhibited during the audit kick off meeting. Include any lien waivers from subcontractors, warranty letters, consent of surety, verification of the completion of punch list items/final inspection, review of as-builts drawings, as necessary.	5. We acknowledge the recommendation. Project close-out is an area that PWD management is very aware of the need of a consistent policy and procedure and are working toward it.

FIGURE 1-29: *The Construction Contract Management Process audit outlined issues and recommendations to which PW program administrators acknowledged and responded.*

Source: Construction Contract Management Process Audit, September 2020.

PW administrators made improvements to the contract management process in response to the Construction Contract Management Process report. Staff created various forms and templates to strengthen controls over the process. The MJ Team reviewed the documents and determined that they represent reasonable and timely actions to address the deficiencies identified in the report. However, while the documents represent *procedural* improvements, PW administrators did not adopt the policies recommended in the report.

Policies differ from procedures. Policies set broad parameters that facilitate decision-making. They show the “*why*” behind an action. Procedures explain the “*how*” and provide forms and step-by-step instructions. PW staff created forms and templates addressing contract management issues; however, PW has not addressed the policy-related issues recommended in the report. Instead, program administrators stated that PW’s mission statement is its overarching policy. However, a mission statement is not a substitute for the following specific policies recommended in the auditor’s report:

- “Create a formal **policy** that establishes guidelines for monitoring contracts.”
- “No formal **policy** and written procedure for when pre-construction meetings are required...”
- Develop a **policy** to define when pre-construction meetings are required.”
- “... PWD management is very aware of the need of a consistent **policy**.”
- “We are working diligently to programming these formal **policies** and procedures including a Project Management Plan (PMP).”



Procedural improvements made in response to the audit are discussed and illustrated below.

Smartsheet

In March 2021, PW implemented Smartsheet, a cloud-based software as a service (SaaS) solution for collaboration and work management. Smartsheet facilitates construction document access and retention and provides a consistent, systematic means of monitoring construction activities. Project managers use it to assign tasks, track project progress, manage calendars, share documents, and manage other work. They can also enter critical information such as project budgets, logistics, funding sources, planning data, and account coding. Smartsheet enables project managers to keep all information related to their projects in one place, and documents can be uploaded as attachments.

Project Initiation Form

PW administrators use the Project Initiation form to capture general and specific project information such as project name and number, manager, sponsor, stakeholders, expected start and completion dates, scope, deliverables, budget, milestones, and other critical project information. The Project Initiation Form is a necessary component of an effective construction contract management process.

Project Closeout Form

The Project Closeout Form captures information critical to project closeout such as final cost, as built received, liens released, and retainage paid. Like the Project Initiation Form, the Project Closeout Form is a necessary component of an effective construction contract management process.

Certificate of Substantial Completion

The Certificate of Substantial Completion (CSC) provides evidence that work is complete per the terms of the contract. The CSC is a necessary component of an effective construction contract management process because it provides assurance that the project has been reviewed and determined to be substantially complete.

Final Certificate for Payment

The Final Certificate for Payment (FCP) provides assurance that all conditions and requirements of the project have been met before the final payment to the contractor is released. The FCP is a necessary component of an effective construction contract management process because it ensures that contractors will not receive all of their money until they have fulfilled their contractual obligations.

Field Order

Contractors use the Field Order (FO) to document minor changes in the work that do not require changes in price or schedule. This form helps program managers monitor and control unauthorized changes to the work that could eventually impact cost, schedule, and quality.



Without the FO, minor work changes could accumulate unnoticed resulting in major problems. Instructions on the form read:

“Contractor is hereby directed to promptly execute this Field Order issued in accordance with Paragraph 6.2 of the Master Construction Agreement, for minor changes in the Work without changes in Contract Price or Contract Time. If you consider that a change in Contract Price or Contract Time is required, Contractor shall notify the undersigned Project Manager immediately before proceeding with this Work.”

RECOMMENDATION 1.4a – Public Works - Develop and document the policies recommended in the Construction Contract Management Process audit to enhance management oversight and strengthen internal controls over the program.

SHERIFF’S OFFICE

To address the requirements of these subtasks as they relate to the SO, the MJ Team examined an internal controls review prepared by an independent consultant, management’s responses to the consultant’s recommendations, and evidence of meetings with the consultant to discuss actions taken on the recommendations. With respect to the internal controls review, SO administrators are taking reasonable and timely actions to address deficiencies identified in the auditor’s report. This report is discussed in more detail below. Subtask 1.3 is met; however, Subtask 1.4 for the Sherriff’s Office is partially met.

The MJ Team also examined recommendations from an onsite assessment conducted by CALEA in May 2021. Management’s responses to CALEA’s recommendations were not documented in a formal corrective action plan (CAP). Management indicated that action was taken on CALEA’s recommendation; however, no CAP was created to formally document such actions. Because there is no documented evidence that actions were taken, the MJ Team cannot assess implementation efforts.

The independent consultant’s report on internal controls noted 28 findings, to which the SO developed a corrective action plan (CAP). During our interview with the director, General Services, the MJ Team learned that the consultant meets with the director once a month to review the CAP. The MJ Team analyzed the director’s calendar entries noting that the consultant and director met 15 times between February 2021 and April 2022. The MJ Team examined the CAP, updated as of May 28, 2022, noting that it describes the consultant’s recommendations and shows the recommendation number, status, person assigned to, projected completion date, and remarks.

In addition to the independent consultant’s internal control report, the MJ Team examined CALEA’s May 2021 accreditation report noting that there we no instances of noncompliance. Consequently, there were no management comments. However, CALEA’s examiners made suggestions in the following two areas.



SWAT Member Retention

The SO has specialized teams that respond to all types of critical incidents. One of these specialized teams is the Special Weapons and Tactics (SWAT) Team. The SWAT is comprised of sworn members from throughout the agency who perform their SWAT role as extra duty. CALEA examiners suggested that the SO cease removing seasoned, extra-duty members from SWAT when they are promoted to sergeant. The SO removed them because a sergeant's heavier workload made it difficult for them to work extra SWAT duty. Additionally, the examiners suggested that the SO explore providing other benefits, such as a stipend or specialty pay to SWAT and other specialty teams as a means of retaining seasoned operators.

Evidence Inventory

The Forensics Unit includes the Evidence section, Crime Scene section, Digital Forensics and Latent print section. The Evidence section is responsible for the intake, storage and disposition of evidence collected. It is a secure area with limited access. Access to the Evidence section is controlled by swipe cards and biometric scanning. Items are maintained separately by evidence type. CALEA examiners suggested that SO review the number of items being purged in comparison to the number of items being brought in to prevent a shortage of available space in the future.

RECOMMENDATION 1.4b – Sheriff's Office - Create a formal corrective action plan (CAP) in response to recommendations made in evaluation and assessment reports. The CAP should be kept up-to-date and present the finding, recommendation, implementation action, targeted completion date, responsible staff, and current status.

FIRE RESCUE

To address the requirements of these subtasks as they relate to Fire Rescue (FR), the MJ Team reviewed findings and recommendations in reports on program performance and cost and determined that program administrators have taken reasonable and timely actions to address deficiencies identified in the reports. Therefore, these subtasks for Fire Rescue are met. Each report is discussed below.

Long-Range Fire Rescue Master Plan

In 2020, the County contracted with a consultant to review the effectiveness, deficiencies, and future needs of FR and to develop a FR master plan. The master plan is a road map designed to enable FR to fulfill its short-and long-term needs. The master plan, dated January 2021, revealed gaps in manpower, facilities, and resources compared to the then current and projected population of St. Johns County. The report evaluated FR's present conditions and projected its future growth, development, and service demand. It also provided recommendations to enhance the effectiveness and efficiency of current services and equal levels of service over the next five plus years.



The consultant recommended various strategies to finance the department's needs one of which is imposing a surtax, which Fire is addressing through the sales surtax ordinance. The surtax recommendation states the following:

"Another consideration would be the potential implementation of a dedicated Public Safety Sales tax. Currently, local sales tax rate is 0.5%, in addition to Florida's 6.0% tax rate for a total of 6.5%. According to the Fiscal Year 2020 Financial Plan, existing half cent sales tax projected to generate \$16,057,513."

The master plan includes 53 detailed recommendations in 16 categories as shown in **Figure 1-30**. As funds become available, FR is allocating them to the needs identified in the report. Moreover, FR's operating procedures are responsive to many of the recommendations in the master plan.

Area	Number of Recommendations	Timeframe
<i>Service Delivery</i>	3	Short to Mid-term
<i>Planning</i>	1	Short to Mid-term
<i>Facilities</i>	9	Short to Mid-term
<i>Insurance Services Office Public Protection Classification</i>	4	Short to Mid-term
<i>Hazardous Materials</i>	5	Short to Mid-term
<i>Technical Rescue</i>	8	Short to Mid-term
<i>Fire Prevention</i>	1	Short to Mid-term
<i>Public Education</i>	4	Short to Mid-term
<i>Fire Investigations</i>	1	Short to Mid-term
<i>Pre-incident Planning</i>	4	Short to Mid-term
<i>Communications</i>	2	Short to Mid-term
<i>Data Collection and Analysis</i>	1	Short to Mid-term
<i>Staffing</i>	1	Long-term
<i>Service Delivery</i>	2	Long-term
<i>Facility Changes or Additions</i>	4	Long-term
<i>Primary Apparatus Changes or Additions</i>	3	Long-term
Total	53	

FIGURE 1-30: The Master Plan consultant identified 53 detailed recommendations to be implemented over short-, mid- and long-term periods
Source: Long-Range Fire Rescue Master Plan.



National Fire Protection Association 1710 National Standard

In furtherance of master plan objectives and recommendations, FR compared its operations to national fire protection standards. The National Fire Protection Association (NFPA) is a global self-funded nonprofit organization, established in 1896, devoted to eliminating death, injury, property and economic loss due to fire, electrical and related hazards. NFPA develops, publishes, and disseminates more than 300 consensus codes and standards intended to minimize the possibility and effects of fire and other risks. NFPA standards are recognized as “*what a reasonably prudent fire department should do under the circumstances.*” Following the standards enhances the protection of fire and rescue personnel from unnecessary workplace hazards.

As a result of the master plan document, which used NFPA as a standard, in August 2021, the department made the following staffing and equipment recommendations to enhance FR operations and fire safety.

- Increase staffing levels on existing Fire Rescue apparatus to a four-person minimum.
- Identify stations staffed with single suppression apparatus and supplement with additional Ladder/Truck apparatus.
- Identify areas within the County susceptible to extended response times.
- Implement rapid buildout of additional fire rescue stations and staff to achieve 60 additional firefighters to meet NFPA 171 standards as follows:
 - Fiscal Year 2022 –20 Firefighters
 - Fiscal Year 2023 –20 Firefighters
 - Fiscal Year 2024 –20 Firefighters

Fire Rescue Internal Gap Assessment

FR conducted an internal assessment and produced a document entitled: *10-year Recommended Staffing and Capital Development Plan* dated October 2021. The plan provides an overview of current staffing levels, fire stations, and firefighting apparatus. A firefighting apparatus is any vehicle customized for firefighting operations and can include firefighting and emergency medical services. The 10-year plan also provides a history of the department’s progressive planning efforts and makes the following statement:

In order to address the recognized gaps and facilitate the necessary expansion of St. Johns County Fire Rescue while maintaining a reasonable financial commitment, a 10-year timeline and estimated cost has been developed and endorsed by the SJCFR administration.

The plan provides detailed cost estimates over a 10-year period to achieve NFPA’s staffing, facility, and firefighting apparatus standards. FR management reviews and adjusts the projected costs as necessary during the annual budget process. The cost projection is divided into two five-year phases. **Figure 1-31** provides a summary of projected costs for the 10-year period from Fiscal Year 2023 through 2032. The offset column represents impact fees, which are



projected fees the County will impose on developers for new infrastructure that must be built to accommodate new development.

Phase I and II Combined Total							
Accumulated Cost Utilizing Impact Fees							
Year	Manpower	Facilities/Renovation	Apparatus	Other	Total	Offset	Final Total
FY 2023	2,769,204	10,710,000	518,653	0	13,997,857	1,905,591	12,092,266
FY 2024	3,822,296	2,207,313	2,700,670	2,148,426	10,878,705	3,231,719	7,646,986
FY 2025	2,800,997	13,394,143	850,081	1,002,842	18,048,063	520,744	17,527,319
FY 2026	4,760,321	16,561,212	2,917,094	0	24,238,628	2,756,119	21,482,508
FY 2027	3,420,050	2,342,418	1,532,342	1,661,642	8,956,452	1,330,534	7,625,918
FY 2028	2,046,890	11,824,705	975,164	1,694,874	16,541,633	1,494,163	15,047,471
FY 2029	2,098,505	14,498,251	1,184,283	1,727,722	19,508,761	1,127,340	18,381,421
FY 3030	4,783,578	12,302,424	3,059,559	0	20,145,560	2,885,314	17,260,246
FY 3031	1,760,225	0	59,243	1,798,614	3,618,082	0	3,618,082
FY 2032	1,087,642	12,799,441	0	1,834,587	15,721,671	0	15,721,671
TOTAL	29,349,708	96,639,907	13,797,089	11,868,707	151,655,411	15,251,525	136,403,887

FIGURE 1-31: FR projects a cost of approximately \$136.4 million over the next 10 years to bring staffing, facilities, and firefighting apparatus in line with NFPA standards.

Source: Ten-Year Recommended Staffing and Capital Development Plan dated October 2021.

The 10-year Internal Assessment produced recommendations that are consistent with both the NFPA study, and the Fire Rescue Master plan. All of the recommendations in these plans are being implemented through the annual budget process after consideration of available funding. Since development of the Long-range Master Plan, the NFPA study, and the internal gap review, the County has been through only one budget cycle (Fiscal Year 2022) to provide resources to implement the recommended strategies. The 10-year Internal Assessment produced the following recommendations:

- Perform planned phased buildout of required Fire Rescue Stations to meet the County growth demands.
- Renovate existing obsolete Fire Rescue Stations.
- Maintain compliance with NFPA 1710 manpower and on scene time requirements.
- Obtain the best ISO rating as achievable with the addition of strategically placed fire rescue stations.
- Assure adequate staffing to provide sufficient operational management, support and public education.
- Provide the necessary fire marshal staffing and rank structure commensurate to the demand of required building inspections and plans review.
- Establish and maintain a competitive salary package to attract and retain quality employees to meet the growth demands of the agency.
- Construct a modern Fire Rescue Training Facility in order to provide effective training with around the clock access and eliminate scheduling conflicts with competing facility use stakeholders.



As funds become available, FR is allocating them to the needs identified in the assessments. Moreover, FR's operating procedures are responsive to many of the recommendations in the master plan. For example, the master plan recommends that FR *"Ensure replacement plans are in place to upgrade costly hazardous material monitoring equipment...."* FR's special operations procedures state: *"It is recommended that all air monitoring meters be replaced every five years in accordance with the manufactures recommendations and industry standards."* The MJ Team examined a budget request dated February 2021 for meter replacement made directly as a result of this need.

In another instance, each assessment report identified staffing gaps. In a letter dated January 10, 2022, the Human Resources interim director wrote:

"As part of these staffing recommendation the department would request to hire 24 personnel at the firefighter rank in order to increase manpower in accordance with national standards and response recommendations. This increase of manpower will assist the agency with meeting the industry standards as required by the National Fire Protection Association (NFPA) 1710, Standard for the Organization and Deployment of Fire Suppression Operations, Emergency Medical Operations, and Special Operations to the Public by Career Fire Departments."

As further evidence of FR's response to the recommendations in the assessments, FR completed a grant application through the Assistance to Firefighters Grant program Staffing for Adequate Fire and Emergency Response (SAFER) program, to request funding for the 24 firefighter/EMT positions. The Federal Emergency Management Agency (FEMA) awards SAFER grants. The application is under review. Awards are typically distributed ranging from July – October but varies each year. However, FR has already successfully received five SAFER grants totaling \$11,646,432.

Finally, FR's capital improvement plan (CIP) demonstrates its commitment to respond to recommendations in the assessment reports. **Figure 1-32** provides an overview of FR's Fiscal Year 2022 through 2027 CIP and shows a planned \$39.8 million investment in FR infrastructure where funding sources have been identified. Candidates are projects that are needed; however, funding is unavailable. Should the November 2022 surtax pass, FR would use the proceeds to fund candidate projects.

Project	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024-2027	Candidate
Fire/EMS: Ambulance Fire Engine Replacement Schedule	\$2,880,169	\$2,577,755	\$12,108,346	\$0
Fire/EMS: Ambulance Replacement Schedule	1,086,238	1,469,600	6,178,257	0



Project	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024-2027	Candidate
<i>Two New Ambulances</i>	499,050	560,400	0	0
<i>Air/Light/Rehab Unit</i>	908,400	0	0	0
<i>Apparatus Storage Pole Barn</i>	494,067	0	0	0
<i>Architectural Funds for Fire Station #17 Remodel</i>	40,000	0	0	4,348,000
<i>Fire Rescue Training Facility</i>	0	0	0	5,000,000
<i>Fire Safety/ Education Trailer</i>	225,000	0	0	0
<i>Fire/EMS: Flagler Estates New Sub-Station</i>	0	0	0	1,700,000
<i>Fire/EMS: North Central/Silverleaf</i>	0	0	0	10,000,000
<i>Fire/EMS: Southwest SR 207 New Station</i>	7,222,000	0	0	2,700,000
<i>Fire/EMS: Southwest SR 207 New Station Apparatus</i>	2,658,651	0	0	
<i>Fire/EMS: St. Augustine Beach New Station</i>	0	0	0	10,000,000
<i>Fire/EMS: Station #10 (Ponte Verdra) Improvements</i>	0	0	0	1,062,000
<i>Fire/EMS: Beach Walk Fire Station</i>	0	0	0	10,000,000
<i>Multi-Purpose Rescue Vehicle</i>	0	0	0	195,000
<i>Nocatee Area Radio System Enhancement</i>	265,000	0	0	
<i>Public Safety Dock @ Vilano</i>	72,450	0	0	
<i>River Response Vessel</i>	0	315,000	0	
<i>Security Fence Around Fire Administration</i>	250,000	0	0	



Project	Fiscal Year 2022	Fiscal Year 2023	Fiscal Year 2024-2027	Candidate
<i>Subtotals</i>	\$16,601,025	\$4,922,755	\$18,286,603	\$45,005,000
<i>Grand Total of Funded Projects</i>	\$39,810,383			

FIGURE 1-32: FR's CIP demonstrates its commitment to address recommendations in operations assessment reports by planning an approximate investment of \$39.8 million in FR infrastructure and another \$45 million should the November 2022 referendum pass.

Source: Fire Rescue Capital Improvement Plan.

LIBRARY SERVICES

To address the requirements of these subtasks as they relate to Library Services (LS), the MJ Team reviewed the LS master plan, which contains recommendations for improving operations. We also examined examples of actions management took to address recommendations in the master plan. Therefore, these subtasks for Library Services are met.

The LS Master Plan discussed in Subtask 1.2, provides recommendations to assist the County with planning future library operations. The recommendations were made in the following areas:

- Staffing
- New facilities
- Funding alternatives

The MJ Team examined evidence of LS' efforts to implement the recommendations within existing budget constraints. Should the surtax referendum pass, some of the funds will be allocated to make library improvements thereby relieving budgetary pressure. Evidence of implementation includes staffing for a new library facility.

In a January 2022, memorandum, the County's personnel services director wrote the following justification for a new library based on Florida Library Association Outcomes and Standards (FLAOS). The following is an excerpt from the memorandum, which demonstrates that action was taken to address master plan facility and staffing recommendations.

"The St. Johns County Library System and residents have waited over two decades to open a library in the World Golf Village area. The location of the new branch is in an unserved portion of St. Johns County with its only library service stemming from the Extension Services Department on the Bookmobile. Based on the demographics of the area, the library will be frequented by working adults and young families. In order to best serve the community, the Library Management Team recommends the new branch have 53 public service hours and be open seven days per week. This requires a larger staff than current locations in order to properly staff service desks and provide services such as programming, reference assistance, and general circulation. The branch will be comprised



of 19.2 FTEs or 16 Full-Time and 5 Part-Time staff. This location will be used as a model for staffing and services in subsequent SJCPLS facilities.

The library staff will be divided into three departments: Adult Services, Youth Services, and Circulation. The heads of these departments report to the Branch Manager who oversees branch operations. The branch requires five professional staff with Masters Degrees in Library Science."

The MJ Team also examined LS' Fiscal Year 2023 personnel request consisting of 35 full-time equivalent employees representing 12 positions for nine library facilities and a business manager at a cost of \$1.2 million per year. LS requested 35 FTE in its Fiscal Year 2023 budget request. However, the BOCC has not yet approved/adopted the Fiscal Year 2023 budget. However, LS has received tentative funding approval for 3.0 new FTE: the assistant director, business manager, and outreach manager positions. These positions would be available for recruitment after October 1, 2022.

The 19 FTE are solely for the new library being built in the World Golf Village area and the approval for those positions will not be finalized until the new library is within 6-8 months from opening. These positions were presented as a separate personnel request with a total request of 35 FTE.

COASTAL MANAGEMENT

To address the requirements of these subtasks as they relate to Coastal Management, the MJ Team reviewed findings and recommendations in reports on program performance and cost and determined that program administrators have taken reasonable and timely actions to address deficiencies identified in the reports. Therefore, these subtasks for Coastal Management are met. Each report is discussed below.

Community Development Block Grant Monitoring Review

Coastal Management does not have any internal or external reports with findings and recommendations. However, the Disaster Recovery Department (DRD), of which Coastal management is a part, did have a monitoring review. In February 2018, St. Johns County entered into an agreement with the Florida Department of Economic Opportunity (DEO) to administer a federally funded Community Development Block Grant - Disaster Recovery program (CDBG-DR) with total funding of \$45,837,520. In September 2019, the County was awarded additional funding of \$43,794,600. The grant benefits principally low and moderate-income persons impacted by Hurricane Matthew. Funds are being used for housing repair and reconstruction, affordable rental housing development, and infrastructure activities.

As the state's pass-through entity for the grant, DEO performed a monitoring review in September 2020. The purpose of the review was to ensure compliance with CDBG-DR regulations and focused on the following areas:

- Overall Management
- Financial Management



- Procurement
- Grant and Project Progress
- Housing Repair Program
- New Multifamily Housing Construction
- Infrastructure Program

In their December 2020 report, DEO's auditors noted seven findings to which DRD administrators provided a response in January 2021. The MJ Team reviewed DEO's findings as well as DRD's responses noting that they were comprehensive and directly addressed the issues noted in the report. **Figure 1-33** summarizes the report's findings.

Area Reviewed	Number of Findings
<i>Grant and Project Progress</i>	1
<i>Overall Management</i>	
<i>Timeliness</i>	none
<i>Capacity and Oversight</i>	none
<i>Financial Management</i>	none
<i>Procurement</i>	1
<i>Housing Repair Program</i>	2
<i>New Multifamily Housing Construction</i>	1
<i>Infrastructure Program</i>	2
Total	7

FIGURE 1-33: DEO auditors noted seven findings in their December 2020 Community Development Block Grant Monitoring Report to which DRD management responded in January 2021.

Source: Community Development Block Grant Monitoring Report, December 2020.

The following DRD statement demonstrates that administrators took reasonable and timely actions to address deficiencies noted in the monitoring report.

"On December 29, 2020, St. Johns County (SJC) received the St. Johns County 2020-2021 CDBG-DR Hermine/Matthew Monitoring Report from DEO. The team began reviewing the report on December 30, 2020. The requested responses to DEO are included in this correspondence. Comments and requested corrective action items are correlate to the respective finding number. SJC responses are identified by corrective action (CA) followed by the finding number. Following the findings, SJC is providing additional responses to comments made throughout the report. The comment and page number will be referenced preceding the response."

PARKS AND RECREATION

To address the requirements of these subtasks as they relate to P&R, the MJ Team reviewed the P&R master plan, which contains recommendations for improving operations. We also



reviewed management's strategy for addressing the recommendations in the master plan. Therefore, these subtasks for Parks and Recreation are met.

The County engaged a consulting firm to develop a Recreation Master Plan (RMP) for P&R. The stated purpose of the plan is: *to create a long-range vision for the County's Parks and Recreation System; and a strategy to implement the vision over time as the County's population continues to grow.* The RMP dated February 2019 makes recommendations in the following areas:

- Marketing and communications upgrade.
- Repair, maintain existing parks and sports facilities.
- New sports facilities.
- Additional beach parks, beach access, and parking.
- Acquisition of parks, open space, and natural areas, including small neighborhood parks.
- Additional adult fitness and wellness programs, concerts/live music, and nature/environmental programs.

The consultants wrote:

"There has been little funding available for parks and recreation improvements.... Competing needs include traffic congestion, school overcrowding, and other growth-related issues. There is also a significant backlog of other capital projects, mostly infrastructure needs...."

Since implementation of the recommendations will require financial resources, the action management took to address the recommendations is to find the resources to finance them. This is the purpose of the surtax. The master plan recognizes the need for resources to fund implementation efforts. Should the referendum pass, funds will be allocated for public parks and recreational facilities. Otherwise, resources will be added incrementally through the annual budget process as funds become available.

SUBTASK 1.5 – Evaluate program performance and cost based on reasonable measures, including best practices.

OVERALL CONCLUSION

Overall, St. Johns County partially met expectations for subtask 1.5. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below.

ANALYSIS

PUBLIC WORKS

To address the requirements of this subtask as it relates to PW, the MJ Team noted that although PW program administrators have evaluated program performance and cost based on



reasonable measures, improvements can be made in matching goals with actual performance based on best practices. Therefore, this subtask for Public Works is partially met.

Pavement Management System Work Plan

The Pavement Management System Framework discussed in Subtask 1.2 contains evaluations of county pavement conditions. The consultant developed preliminary maintenance and repair (MR) workplans based on road condition evaluation data. PW reviews and updates the preliminary workplans and estimates MR costs each year during budget development.

A condensed example of PCI values before and after workplan implementation is provided in **Figure 1-34**. Only selected information is presented due to the volume and complexity of the workplans. Improvements in the PCI can be clearly seen in the comparison of the PCI Before Work and PCI After Work columns. These values are updated after completion of M&R operations. The County then does a final inspection on the roadway and uploads the data into the County's pavement management database.

Branch Name	Roadway Length (Miles)	Road Type	Total MR	PCI Before Work	PCI After Work
County Road 210 W	2.99	Major Collector	\$2,671,813	0	100
County Road 13 N	4.58	Major Collector	\$1,079,676	48	100
Valley Ridge Blvd	3.03	Major Collector	\$969,133	64	93
Nocatee Pkwy	2.22	Major Collector	\$642,828	61	94
Hefferon Dr.	1.12	Local	\$234,266	52	100
Circle Dr. E	.73	Local	\$152,605	52	100
Third Street	.41	Local	\$123,851	52	100
Carolina Jasmine LN	.51	Local	\$117,354	52	100
Prince Phillip Dr.	.50	Local	\$104,251	52	100
Old Moultrie Rd.	1.31	Local	\$100,584	57	94

FIGURE 1-34: Fiscal Year projected PCI values increase after workplans, developed from an independent evaluation of road conditions, are implemented.

Source: Pavement Management System Framework and Standard Operating Procedures Report-August 2016.

Values are projected for Fiscal Year 2020.

Consistent with the pavement evaluation and associated workplans, PW has paved more road miles since Fiscal Year 2020 as shown in **Figure 1-35**.

Performance Measure	Actual Fiscal Year 2019	Actual Fiscal Year 2020	Actual Fiscal Year 2021	Estimated Fiscal Year 2021	Budgeted Fiscal Year 2022
Number of Paved Road Miles	974.63	974.63	999.32	994.47	1,082.51
Road Mile per Employee	13.17	13.17	13.32	13.25	14.24

FIGURE 1-35: Funds committed for road repair has increased consistent with the pavement evaluation and associated workplans.

Source: Fiscal Years 2021 and 2022 Financial Plan.



Fiscal Year 2022 Financial Plan Performance Goals

Each County department develops performance goals and measures as part of the annual budget process. Although PW develops performance measures, the department does not evaluate its measures against industry or best-in-class standards. Therefore, it is not possible for an independent observer to easily determine the implications of the department's accomplishments or how effective it is in meeting performance goals.

Although accomplishments are cited and measurable goals are provided in the financial plan, there is no connection between the two. For example, one accomplishment was 77 miles of roadway improvement. However, there is no corresponding goal that gives context and perspective to the accomplishment. Therefore, one does not know if 77 miles of improved pavement is really an accomplishment. Maybe 90 miles of road should have been improved.

Examples of PW's accomplishment and performance measures from the Fiscal Year 2022 Financial Plan are as follows. The disconnect between accomplishments and performance goals is evident.

Accomplishments

- Awarded \$8.7 million in contracts to complete the 2021 Pavement Management Program (PMP) workplan.
- 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.
- Completed 6 Drainage Projects
- Substantially completed capacity improvements at US 1 & SR313 to provide an at-grade railroad crossing by raising US 1 two-feet.

Performance Goals

- Proficient management of Capital Improvement project budgets by reducing carryforwards 3% annually.
- Provide a clean and aesthetically pleasing roadway system with 1,000 miles of roadway sweeping annually.
- Provide safe transportation and recreational opportunities by maintaining 15,000 sq. ft. of sidewalk and multi-use path annually.
- Provide a safe roadway system for the County by responding to critical service requests the same day they are initiated 90% of the time.

In a search for best practices, the MJ Team learned that the Pueblo West, Colorado Public Works Department (PWCPW) provides context for its road maintenance performance goals. PWCPW is an example of how performance measures can be compared to goals and used as an effective means of assessing any public works program. The department's overall goal is to:



“Maintain existing public works infrastructure and ensure viability of resources to address emerging requirements to ensure public safety and community satisfaction.”

Figure 1-36 illustrates how PWCPW assesses its performance goals against standards that enable the reader to determine the degree to which PWCPW is meeting its goals.

Performance Measure	Current Number	Goal	Explanation
PCI. Assessed @ 60 or better (current 63)	63 (national average 60-65)	Goal no less than 60	Paved roads are analyzed based on a Pavement Condition Index (PCI), which is a rating that averages the condition of all paved roads within a network (i.e., the District). The national average for PCI is between 60-65 and our current rating is a 63.
Vitality. Assessed # of streets rated Excellent above 15% (current 21%)	21%	Goal no less than above 15%	None provided.
Backlog. Assessed @ 20% or below (current 18.5%)	18.50%	Goal no more than 20%	When paved roads are assessed, they fall into quality tiers: Excellent, Very Good, Good, Fair, Marginal, Poor, and Very Poor. Paved roads that are assessed as Poor or Very Poor are roads that need reconstruction or are at the last opportunity for surface base rehabilitation. The total mileage of these Poor or Very Poor condition roads compared to the total mileage of a network is calculated as a percentage and considered 'Backlog'. The Backlog represents the network's most costly improvements or maintenance needed. Within our limited budget, our goal is to maintain the roads across the District to ensure the Backlog stabilizes at an achievable amount until such a time as we can address them with additional funding.

FIGURE 1-36: Pueblo West, Colorado’s Public Works Department’s performance measure presentation enables readers to assess the effective of its operations.

Source: Pueblo West, Colorado, Public Works Department website.

RECOMMENDATION 1.5a – Public Works - Establish standards against which goals and performance measures can be assessed to determine the effectiveness and efficiency of Public Work’s operations.



SHERIFF'S OFFICE

To address the requirements of this subtask as it relates to SO, the MJ Team noted that program administrators have evaluated program performance and costs based on reasonable measures; however, improvements can be made. Some measures that are available to the SO are not used to evaluate program performance and costs based on best practices. Therefore, this subtask for the Sheriff's Office is partially met.

Overtime Report

Overtime represents six percent of SO personnel costs. To monitor and control overtime, the SO performs an evaluation for each of its divisions. Each month, overtime costs by division are captured and discussed during monthly staff meetings. The MJ Team reviewed SO's Fiscal Year 2022 overtime report through April 2022. It provides the amount of overtime for each division for each month during the fiscal year. It also compares budget-to-actual overtime, annual budget trends, projected savings, and monthly average overtime for each division. Finally, the report presents line and pie charts for ease of data comprehension and interpretation. The overtime report is an effective means for SO administrators to monitor and control overtime costs.

Figure 1-37 indicates effective control of overtime cost. Between Fiscal Years 2020 and 2022 actual overtime declined 1 percent while overtime as a percentage of SO's personal services budget remained virtually unchanged.

Month	Fiscal Year 2022 (thru April 2022)	Fiscal Year 2021 (thru April 2021)	Fiscal Year 2021 (thru April 2020)
October	\$ 319,248	\$ 374,298	\$ 186,618
November	217,352	246,562	288,053
December	163,338	204,468	160,012
January	121,671	165,441	137,872
February	166,294	191,115	230,766
March	199,131	164,279	201,611
April	283,895	257,482	287,774
Total Actual	\$ 1,470,929	\$ 1,603,645	\$ 1,492,707
Personal Services Budget	\$ 48,821,326	\$ 45,574,064	\$ 42,780,583
Overtime to Personnel Services Budget	3%	4%	3%
Change in Actual Overtime Costs Fiscal Years 2020 to 2022	(-1%)		

FIGURE 1-37: Between Fiscal Years 2022 and 2021, overtime costs declined 8 percent. SO staff perform an evaluation each month to review and monitor overtime costs by division.
Source: St. Johns County Overtime Report-Fiscal Year 2022.

Annual Report and Budgeted Performance Measures

Each year, the SO produces an Annual Report that presents various statistics for the year in the areas of crime prevention, community partnerships, and social media. Detailed information and

statistic are provided for patrols, criminal investigations, operations, corrections, and general services. The Annual Report is rich in information and statistics. However, the SO does not use the information to formally evaluate program performance and costs.

The SO develops performance measures during annual budget development. Such measures include number of full-time equivalent employees, calls for service, average minutes per call, and program costs per capital, and other metrics.

Although the SO gathers and reports crime and operational statistics and develops performance measures, it does not formally evaluate such information against industry or best-in-class standards to improve program operations and costs. Nor does it establish goals against which it formally measures, evaluates, and documents its effectiveness.

In a search for best practices, the MJ Team learned that The Kent County Sheriff's Office in Michigan measures and documents its performance against goals. The mission of the Kent County Sheriff's Office is *to preserve and protect the safety and security of the residents of Kent County and to provide for a safe and secure correctional facility.*

Figure 1-38 provides an example of how the Kent County Sheriff's Office measures and documents performance against goals. The first graph measures performance against the goal to *respond to priority 1 calls within 11 minutes on average in each township or patrol area.* The second graph measures performance against the goal to *maintain clearance rates of at least 27% for violent (Group A) crimes.* The graphs clearly show actual performance against goal.

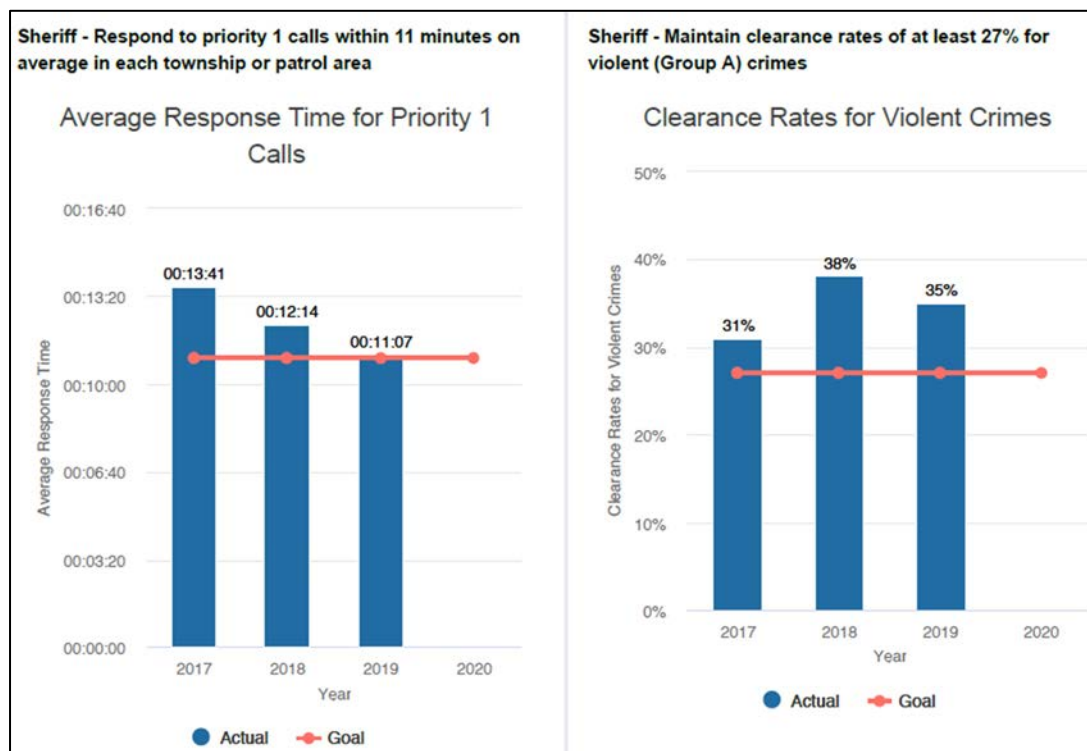


FIGURE 1-38: The Kent County, Michigan Sheriff's Office measures actual performance against goals.

Source: [Kent County Sheriff's Office Performance Measures on Website.](#)



RECOMMENDATION 1.5b – Sheriff’s Office - Establish goals against which crime and operational statistics can be measured and evaluated to improve law enforcement operations and costs.

FIRE RESCUE

To address the requirements of this subtask as it relates to FR, the MJ Team noted that program administrators evaluate program performance and costs based on reasonable measures, including best practices. Therefore, this subtask for Fire Rescue is met. The evaluation is discussed below.

Master Plan Performance Standards

As discussed in Subtask 1.1, FR engaged an independent consultant to develop a five-year master plan for the department that covers the period Fiscal Year 2021 through 2025. The consultant’s report is rich in research, statistics, and technical analysis. It also includes comparisons of FR operations against National Fire Protection Association (NFPA) standards and benchmarks that enable FR program administrators to assess and improve fire safety operations. For example, the report benchmarks performance in the following areas of response time:

- **Call Processing Time-** The time between a dispatcher getting the call and the resources being dispatched.
- **Turnout Time-** The time between unit notification of the incident and when they are responding.
- **Travel Time-** The time the responding unit spends on the road to the incident.

Figure 1-39 provides an example of FR’s call processing time performance compared to NFPA benchmarks. The graphic shows that FR’s all calls processing time performance is 1 minute, 13 seconds, which is 9 seconds over the expected performance of 1 minute, 4 seconds. Emergency medical services (EMS) response time is 1 minute, 8 seconds, which is 4 seconds over the benchmark. These comparison show needed improvement in FR’s response times, and the consultant noted the following in their report:

“Based on this analysis, SJCFR should work with internal leadership over their communications center to develop a plan for improvement on call processing time. This performance measure should be monitored on a regular basis to measure the goals as part of that plan and then in the long term to ensure they are maintaining compliance.”

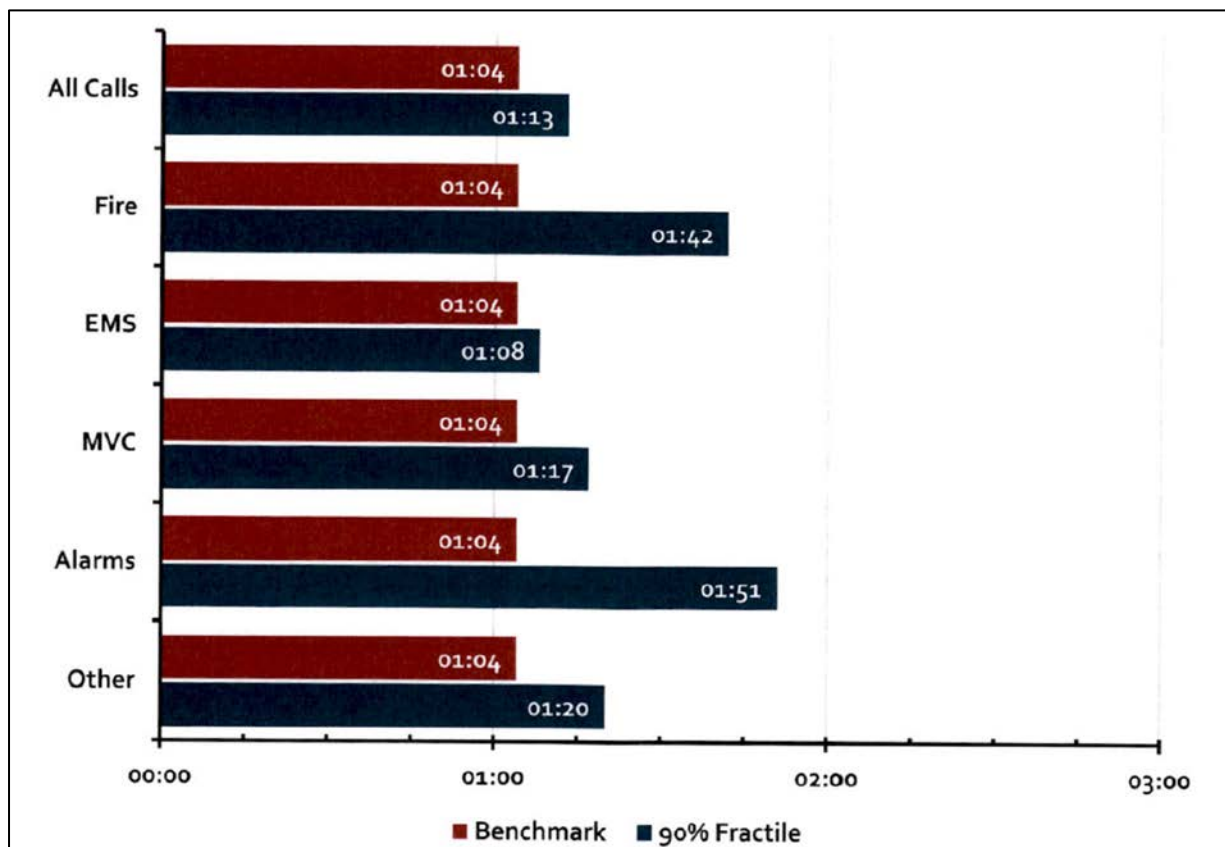


FIGURE 1-39: Fire Rescue's Master Plan compares the department's performance against industry standards.
Source: Fire Rescue Long-Range Fire Rescue Master Plan.

Since the NFPA report, Fire Rescue has implemented a new and updated Computer Aided Dispatch program that allows easier data collection and access to response time information. Fire Rescue provided data from its computer aided dispatch software (CAD) that shows call processing times for 46,000 fire rescue events. The data shows FR's average call processing times to be 58 seconds.

FR also implemented a state-of-the-art alerting system designed for rapid response and integration with existing systems. The ultimate goal is to give dispatchers the tools they need to get first responders to the incident more quickly.

LIBRARY SERVICES

To address the requirements of this subtask as it relates to LS, the MJ Team noted that LS has established goals and performance measures and produces operational statistics. However, there are opportunities to improve how program administrators evaluate program performance and costs using available statistical information. Therefore, this subtask for Library Services is partially met.

LS produces a high volume of financial and programmatic statistics from library operations. In addition, the department has performance measures in its budget and Annual Plan of Service.



Each month, library administrators report financial and programmatic information to the Library Advisory Board (LAB). The purpose of the eight-member LAB is to advise the BOCC on the establishment, operation and maintenance of free public library service within the County. LAB members offer advice, ideas, support, and advocacy for the County's library system.

The monthly LAB report provides an excellent opportunity to evaluate performance and costs based on available performance measures. **Figure 1-40** compares performance measures LS has developed, operational statistics it generates, and data it reports to the LAB. The comparison demonstrates that available information could be aligned to evaluate program performance and costs more effectively. This reporting task will be part of the new business manager's responsibilities.

Performance Measure	Statistic Generated?	Reported to LAB monthly?
Per Annual Budget		
Number of Volunteer Hours	Yes	No*
Circulation Totals	Yes	Yes
Library Material Holdings	Yes	Yes
Number of Registered Card Holders	Yes	Yes
Circulation Totals per FTE	No	No
Registered Card Holders per FTE	No	No
Program Cost per Capita	No	No
Circulation/Collection Turnover Rate	No	No
Operating Expenditures	Yes	Yes
Per Annual Plan		
Number of Partnerships Created	No	No
Number of Classes Offered	Yes	No*
Number of Library Visitors	Yes	No*
Number of Patron Comment Cards Received	No	No
Number of Virtual Programs Offered	Yes	No*
Program attendees	Yes	No

FIGURE 1-40: LS can strengthen program evaluation by including additional performance measure and statistics in the monthly LAB report.

Source: Annual Budget, Annual Plan, and Monthly LAB Report.

*These statistics are reported quarterly to the Library Advisory Board

RECOMMENDATION 1.5c – Library Services - Add a dashboard to the monthly Library Advisory Board Report that compares operational statistics to performance measures.



COASTAL MANAGEMENT

To address the requirements of this subtask as it relates to Coastal Management, the MJ Team examined an analysis of requirements for replacing beach sand in the wake of Hurricane Matthew. The analysis used various means and measures to estimate the cost based on best industry standards and practices. Therefore, this subtask for Coastal Management is met.

Hurricane Matthew was the most powerful storm of the 2016 Atlantic Hurricane Season. It made its final landfall near McClellanville, South Carolina on October 8th. Coastal Management prepared an analysis of the probable means, methods, and costs of repairing Florida beaches in the wake of the storm.

While the analysis is highly technical and complex, the following excerpts from sections of the analysis demonstrate that best practices and methods were used as the basis for estimating the cost of sand replacement.

Upland Sand Sources and Material Costs

- With reference to upland mines, longer lead times, greater sand volumes, lesser existing commitments to other customers, and most importantly competition should lead to lower material costs.

Transport from Mine to Staging Area at Beach – Probable Means, Methods, Costs

- In general, such transport can generally be accomplished by trucks, rail, and/or barges. Though a combination of rail and truck transport could potentially be used, we only looked at the more common method of truck-only transport.

Beachside Work – Probable Means, Methods, Costs

Assumptions

- 10-hours per workday
- 6 to 7 workdays per week. Idle workdays can result in unused equipment costs and thereby inflate equipment costs. So, it is important to minimize off-days.
- Year-round construction (no work stoppage during turtle window)
- This is very important: 1 cy of sand from the mine or the truck does not equate to 1 cy of sand on the beach. You get less on the beach!

Beach access and staging areas

- The ideal locations would be ones where a large-capacity long-haul truck coming from the mine can drive up to and dump sand directly into the stockpile and from where an excavator can load up the off-road articulated trucks.

Placement cost (cost to move sand from stockpile to placement area, and to grade in-place)

- Time and costs of construction will primarily depend on the number of beach access locations (ideally one to two miles apart); available space for the long-haul truck to maneuver at the access location; and the availability, number, and size of off-road dump trucks.



Figure 1-41 presents the anticipated probably costs for placement given the assumptions and specific delivery method outlined in the analysis. PVB stand for Ponte Vedra Boulevard and SPV stands for South Ponte Vedra.

Segment	Vol, in-place	Vol bulked, in-truck	Weight	Construction	Estimated Probable Placement Cost		
	cy	cy	tons	Workdays	\$	\$/in-place cy	\$/ton
PVB	179,696	206,650	278,978	126	\$ 2,392,335	13.31	8.58
SPV	49,899	57,384	77,468	35	\$ 550,358	11.03	7.10
Vilano	13,438	15,454	20,862	10	\$ 86,295	6.42	4.14
Butler-Crescent	160,899	185,034	249,796	70	\$ 986,535	6.13	3.95
Total/Average	403,932	464,522	627,104	241	\$ 4,015,523	9.94	6.40

FIGURE 1-41: Coastal Management staff used various means, measures, and best practices to estimate the cost of beach sand replacement in the wake of Hurricane Matthew.

Source: Coastal Management Analysis of Probable Means, Methods, and Costs for Beach Sand Replacement.

PARKS AND RECREATION

To address the requirements of this subtask as it relates to P&R, the MJ Team examined P&R statistics and performance measures noting that program administrators have compared measures to national averages. However, there are opportunities to expand such comparison and strengthen performance reporting. Therefore, this subtask for Parks and Recreation is partially met.

The P&R Division's Strategic Dashboard, discussed in Subtask 1.1, is an effective means for program administrators to evaluate program performance and cost based on reasonable measures, including national standards from the National Recreation & Parks Association (NRPA). This organization supports park and recreation professionals through professional development, advocacy, grants and programs, research, and publications.

NRPA publishes a report entitled, *2022 NRPA Agency Performance Review* that contains information parks and recreation administrators can use to manage and plan their operations more effectively. In its park metrics database, NRPA provides a robust source of benchmarks that provide comparative insights and perspectives that could enable P&R administrators to improve operations and better serve their customers. Examples include the following.

- Operating expenditures per acre of parkland
- Operating expenditures per FTE
- Number of participants per program
- Ratio of fee programs to all programs
- Residents per basketball court
- Residents per park
- Population per Facility
- Targeted programs for children, older adults and people with disabilities



Figure 1-42 provides comparisons made by St. Johns' P&R program administrators to NRPA standards. St. Johns has less FTEs and miles of trails than the national average while having more acres per capita. In addition, during Fiscal Year 2021, St. Johns' P&R program was more efficient than the average park having received approximately 17 percent more revenue from non-tax sources (operating revenue) and operating on \$22 less per person.

Performance Measure	St. Johns County Parks and Recreation	National Recreation & Parks Association Average
<i>Full-time Equivalent Employees (FTEs)</i>	112	187
<i>Acres per 1000 Population</i>	16	10
<i>Actual Acres</i>	8,840	7,700
<i>Miles of Trails</i>	46	55
<i>Operating Revenue as a % of Operating Budget</i>	38%	21.3%
<i>Operating Expenditures per Capita</i>	\$41	\$63

FIGURE 1-42: P&R program administrators compare performance measures to NRPA national averages.
Source: Fiscal Year 2021 Strategic Dashboard Summary.

As discussed in Subtask 1.2, P&R program administrators present information to the St. Johns County's Recreation Advisory Board (RAB) monthly. Although key metrics are included in the RAB report, the report does not compare P&R to national averages. P&R administrators have an opportunity to enhance the RAB presentation by expanding comparisons to NRPA national averages and including such comparisons in the RAB monthly report.

RECOMMENDATION 1.5d – Parks and Recreation - Include national averages in the monthly Recreation Advisory Board report to add depth and perspective to Parks and Recreation statistics.



SUBTASK 1.6 – Evaluate the cost, timing, and quality of current program efforts based on a reasonably sized sample of projects to determine whether they were of reasonable cost and completed well, on time, and within budget.

OVERALL CONCLUSION

The projects reviewed were of reasonable cost and completed well, on time, and within budget based on change order extensions and thus Subtask 1.6 is met overall. In addition, the MJ Team observed an opportunity for the County to improve its Project Closeout Form to include the project completion date, signature, job title, date prepared, and details of the total project cost such as construction expenditures versus design expenses to facilitate comparison to the budget and other project files.

To reach this conclusion, the MJ Team assessed the Public Works (PW) Department of the County, which will have the most significant involvement in constructing and maintaining structures related to the surtax funds and one Coastal Management project.

ANALYSIS

PUBLIC WORKS

To address the requirements of this subtask as it relates to PW, the MJ Team used information obtained from our interview with PW program administrators and examined project documentation.

Figure 1-43 presents the results of the review and notes that the Project Closeout Form lacks the project completion date and project manager's signature and date. Also, the total project costs may include construction, design, and other expenditures. Thus, the MJ Team reviewed the completion date per the vendor's final invoice and warranty records as supporting documents to determine the project completion date. Also, the certificate of substantial completion was not provided for project #7632 and the MJ Team reviewed the vendor's final invoice and As Built records as corroborative supporting documents.

Description	Replace Fuel Tanks Project #5270	Solona Blvd. Improvements Project #5272	7632 Pacetti Bay Park	Santa Maria Blvd Drainage Project #5093
<i>Budget</i>	\$496,827	\$452,738	\$192,897	\$2,173,316
<i>Basis for Vendor Selection</i>	Highest ranked vendor on bid evaluation for RFQ	Lowest responsive bidder per bid tabulation	Task Order for Existing Master Contract	Lowest responsive bidder per bid tabulation
<i>No. Tabulated Bids</i>	2 – Qualifications Only	3	N/A-Task Order	4
<i>Original Contract Amount</i>	\$447,679	\$307,723	\$184,999	\$1,839,610
<i>Executed Contract Date</i>	10/29/2020	5/4/2021	10/8/2018	6/12/2020
<i>Revised per Change Order</i>	\$477,300	\$310,364	N/A	\$1,863,380
<i>Notice to Proceed By</i>	11/12/2020	7/20/2021	10/3/2018	8/13/2020
<i>Date Approved by Board</i>	8/18/2020	4/20/2021	N/A-Task Order	6/2/2020



Description	Replace Fuel Tanks Project #5270	Solona Blvd. Improvements Project #5272	7632 Pacetti Bay Park	Santa Maria Blvd Drainage Project #5093
Target Completion Date	3/9/2021 amended to 10/15/2021	Substantial 10/18/2021; Final 11/17/2021	Final 3/31/2019 Extended to 7/30/2020	Revised 3/1/2021 to 4/30/2021
Certificate of Substantial Completion Date	10/5/2021	10/22/2021	No Substantial Completion Form; As Built 8/4/2020	5/1/2021
Final Completion per Certification of Completion Letter/Project Close Out Form	No Completion Date; Retainage Paid 3/29/2022	No Completion Date; As Built Received 1/13/2022	No Completion Date; As Built Received 8/4/2020	No Completion Date; As Built Received 5/6/2021
Final Project Cost Per Completion Letter/Close Out Form	\$496,827	\$419,049	\$175,781	\$1,890,053
Reasonable Costs?	Yes	Yes	Yes; No competitive bid since Task Order	Yes
Completed within Budget?	Yes	Yes	Yes; Fixed fee	Yes
Completed Timely?	Yes; Extended per Change Orders	Yes	Yes; Extended per Change Orders	Yes; Extended per Change Orders
Contractor's Affidavit of Final Payment	9/30/2021	11/8/2021	8/26/2020	4/24/2021
Completed Well?	Yes	Yes	Yes	Yes-

FIGURE 1-43: Review of project documentation indicated overall met requirements.

Source: Project files provided by County.

COASTAL MANAGEMENT

To address the requirements of this subtask as it relates to Coastal Management, the MJ Team used information obtained from our interview with Coastal Management program administrators and examined project documentation. The MJ Team obtained the following list of beach restoration projects constructed from 2018 to current and selected the most recently completed project as an example.

- **FEMA Dune Enhancement Project** – Ongoing – Budget \$33 million
- **St. Johns County Shore Protection Project (SPP)** – Completed June 2018 – Budget \$13 million
- **US Army Corps of Engineers Coastal Storm Reduction Management (CSRM)** – Completed March 2021 – Budget \$18 million
- **South Ponte Verda Dune Restoration Projects** – Substantially completed June 2022 – Budget \$16 million

While the project itself is not fully complete, the construction of the dune is substantially complete, all sand is placed. Remaining are some dune planting and the close-out accounting. The scope of the project is to restore the dune and berm system along South Ponte Vedra



Beach through a dredging and beach fill project. As summarized in **Figure 1-44**, the project met the subtask requirements. The project was for a reasonable cost which was less than the engineer's pre-bid estimate of \$13.5 million and the lowest bid was selected; completed well based on the July 5, 2022, Site Inspection log and photos which indicated no deficiencies; substantially completely timely based on the July 30, 2022 contract term; and within budget based on the agreed upon not to exceed price as amended by of \$12.9 million.

Description	South Ponte Vedra Dune Restoration
<i>Budget</i>	\$12,856,640
<i>Basis for Vendor Selection</i>	Lowest responsible bidder out of 4 sealed bids received
<i>No. Tabulated Bids</i>	4
<i>Original Contract Amount</i>	\$12,856,640 Not to Exceed Price
<i>Executed Contract Date</i>	March 9, 2022
<i>Revised per Change Order</i>	June 17, 2022: Increased cost by \$109,595 to \$12,966.235
<i>Notice to Proceed By</i>	April 14, 2022
<i>Date Approved by Board</i>	January 18, 2022 up to \$12,856,640
<i>Target Completion Date</i>	Substantial: June 30, 2022; Final: July 30, 2022
<i>Certificate of Substantial Completion Date</i>	Per Site Inspection Log dated July 5, 2022 and Application for Payment dated July 8, 2022, project is substantially complete as of June 30, 2022, with punch list scheduled for completion by July 15, 2022
<i>Final Completion per Certification of Completion Letter</i>	N/A; Substantially Complete
<i>Final Project Cost Per Completion Letter</i>	N/A; Substantially Complete
<i>Reasonable Costs?</i>	Yes; based on bid tabulation and pre-bid engineer estimate of \$13.5 to \$18.3 million
<i>Completed within Budget?</i>	Yes
<i>Completed Timely?</i>	Yes; Based on projected completion date per payment application
<i>Contractor's Affidavit of Final Payment</i>	N/A; Project not complete
<i>Completed Well?</i>	Yes; Per recent inspection

FIGURE 1-44: Summary of the review of project documentation.

Source: Project files provided by Coastal Management.



SUBTASK 1.7 – Determine whether the program has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.

OVERALL CONCLUSION

The MJ Team did not divide Subtask 1.7 into separate program areas because the County's procurement policies and procedures are universal and apply to all County departments. However, procurement for the SO is addressed separately since the Sheriff is an elected official and the SO has its own procurement policies and procedures apart from those of the County.

To address the requirements of this subtask, the MJ Team interviewed the County's assistant director of Purchasing and Contracts and the Sheriff Department's director General Services Division because, as an elected official, the SO has its own procurement function separate from the County's. The MJ Team also reviewed the respective procurement policies noting that both promote maximum competitive advantage and pricing. Therefore, St. Johns County met expectations for subtask 1.7.

ANALYSIS

The County's Purchasing and Contracts Division 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 division facilitates the procurement process as well as the negotiation, issuance, and administration of contracts.

The County's Purchasing Policy was recently updated. The new policy is effective July 1, 2022. The SO procurement policy is effective June 2006 and complies with the Commission on Accreditation Law Enforcement (CALEA) accreditation standards. Both policies contain provisions that ensure goods and services are obtained competitively at the most advantageous prices in accordance with applicable purchasing laws and County policies. **Figure 1-45** provides an overview of selected procurement provisions in each entity's policy.

St. Johns County Procurement Policy	Sheriff's Office Procurement Policy
<ul style="list-style-type: none"> ➤ Purpose: Maximize purchasing value of public funds in procurement... provide safeguards for maintaining procurement system of quality and integrity. ➤ Role: Administer procurement policies and processes, define how to obtain best value, develop and implement purchase and contracting procedures, manage contract processes. ➤ Goal: Determine most prudent, appropriate sourcing method in accordance with law and county policy. ➤ Cooperatives: Conduct cooperative procurements to leverage the benefits of volume purchases, create delivery and supply chain advantages, create substantial reductions of administrative time and expense. ➤ Discounts: Include early payment discounts in solicitations; use payment discounts in calculation and evaluation of pricing received in response to a solicitation. 	<ul style="list-style-type: none"> ○ Purpose: Conduct purchasing based on sound business practices; establish procedures for the requisition and purchase of agency equipment and supplies. ○ Role: Question, examine, and test quality, type, quantity, or material requested by any Division. ○ Goal: Effect cost savings by purchasing goods and services at the lower price, consistent with quality, performance, and delivery requirements. Keep competition open and fair to all. ○ Scope: All requests for prices or services will be made by Purchasing except as otherwise authorized by the Director of General Services. ○ Pricing Time requirements to secure competitive prices are 3 to five 5 days on items not requiring formal quotes; 2 weeks for items not requiring advertising but will be formally quoted; and 4 to five 5 weeks for items upon which bidding and Sheriff's approval are required.

FIGURE 1-45: County and SO Procurement Policies promote competitive procurement that provide maximum value to the County and SO, respectively.

Source: St. Johns County and Sheriff's Office Procurement Policy.

In addition to the policy described above, the County's Purchasing and Contracts Division published a comprehensive, detailed procurement procedures manual that describe the "how" of the procurement process. The Sheriff's procurement policy contains procedures in the same document. The following are excerpts from the County's Purchasing Procurement Manual that are consistent with the requirements of the subtask:

- It is standard policy of the Purchasing Division to cooperate with other government agencies in the purchase of goods and services required by the County. The most common form of cooperative purchases is purchasing from contracts issued by the State of Florida for specific commodities. A list of commodities available for purchase through a State Contract is issued by the State. These contracts are listed on the following website: <http://www.myflorida.com>.
- The Requisition shall include... special terms and conditions which have been negotiated with the Supplier relative to payment terms, discounts, rebates, warranty, credits, or other terms and conditions which will revert to the County...
- Payment terms are net thirty (30) unless otherwise specified. Favorable terms, discounts may be offered and will be considered in determining low bids if they are deemed by the Purchasing Division advantageous to the County.
- When any other government agency has competitively bid and awarded any contract for product or service, St. Johns County may purchase that product or service from the awarded vendor at the awarded price if the original bid specifications and award allow it. This is generally known as "piggybacking."



- A piggyback contract will be allowed with respect to competitive negotiations or requests for proposals. It is the responsibility of any County Department/Division/Activity to transmit this type of information to the Purchasing Division when requesting a piggyback purchase. The Purchasing Manager has the authority to deny the piggyback purchase if a direct purchase by St. Johns County would be more beneficial.

The County's procurement policies and detailed procurement procedures are comprehensive and effective for providing the County with the means and opportunity to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.



RESEARCH TASK 2

FINDING SUMMARY

THE STRUCTURE OR DESIGN OF THE PROGRAM TO ACCOMPLISH ITS GOALS AND OBJECTIVES.

FINDING SUMMARY – Overall, St. Johns County met expectations for Research Task 2.

The County uses a functional organizational structure whereby employees are grouped according to their activities in the organization. Individual departments are given the autonomy to organize into operational units and establish workload requirements for staff. This management practice results in clearly defined organization functions, clear lines of authority, and minimizes excessive administrative layers in the organizational structure. Staffing levels were reasonable for most of the programs that will oversee the surtax funds. During the past fiscal year, while Public Works had an overall turnover rate of 11.8%. In contrast, Public Works' Engineering Division, which will be responsible for managing the surtax projects, experienced a significantly lower turnover rate of 2.9% for the same period. Library Services experienced a higher-than-normal vacancy rate of 23.3% last fiscal year, but it has since improved to 8.97%.

The County's Human Resources Department works closely with all departments by aggressively recruiting qualified applicants for vacant staff positions and employing retention strategies such as more competitive salaries and benefits to help mitigate employee turnover. Additionally, most of the programs are knowledgeable of state or national recommended staffing standards, but do not consistently apply them because of the additional cost to the County to implement these models. Instead, the programs find alternative ways to deploy staff to execute operations to meet the needs of the community.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 2.1 – Review program organizational structure to ensure the program has clearly defined units, minimizes overlapping functions and excessive administrative layers, and has lines of authority that minimize administrative costs.

OVERALL CONCLUSION

Overall, St. Johns County ("SJC" or the "County") met expectations for subtask 2.1. To reach this conclusion, the MJ Team assessed the organizational structure to ensure the program has clearly defined units and lines of authority and minimizes overlapping functions and excessive administrative layers.



ANALYSIS

COUNTYWIDE ORGANIZATIONAL STRUCTURE

To address the requirements of this subtask, the MJ Team conducted an individual interview with the Director of Human Resources and a joint interview with the following individuals:

- Director of Public Works
- Library Director
- Fire Rescue Chief
- Director of Emergency Management
- Director of Parks and Recreation
- Director of General Services Division

The County provided the following information that the MJ Team analyzed:

- Organizational charts for the County and each of the program areas
- Detailed descriptions of departmental/program responsibilities to make a determination on whether each department has clearly defined organization units and no overlapping functions

The MJ Team also used the Society of Human Resources Management (SHRM) span of control indicators as an assessment resource. For executive level (directors and managers) the recommended span of control ratio is between 1:2 and 1:9 or slightly higher and 1:15 to 1:20 for the lower-level manager and supervisory levels. Several factors influence span of control guidelines, as described below:

- **Organizational size.** Large departments tend have a narrow span of control, whereas smaller departments often have a wider span of control. This difference is usually due to the costs involved with more managers and the financial resources available to an organization.
- **Workforce skill level.** The complexity or simplicity of the tasks performed by the employees will affect the number of desirable direct reports. Generally, routine tasks involving repetition will require less supervisory control of a manager, allowing a wider span of control, whereas complex tasks or dynamic workplace conditions may be best suited for a narrower span of control, where managers can provide more individualized attention.
- **Director's and Manager's responsibilities.** Departments and organizational units' expectations allow many managers to be effective with the number of direct reports they have, especially related to individual responsibilities, departmental planning and training. For example, executives often have fewer direct reports than other managers in the organization.

Figure 2-1 depicts St. Johns high-level organizational structure. The County has clearly defined units and clear lines of authority that minimize overlapping functions and excessive

administrative layers. These general span of control guidelines can be used for all administrative positions regardless of the department or function performed.

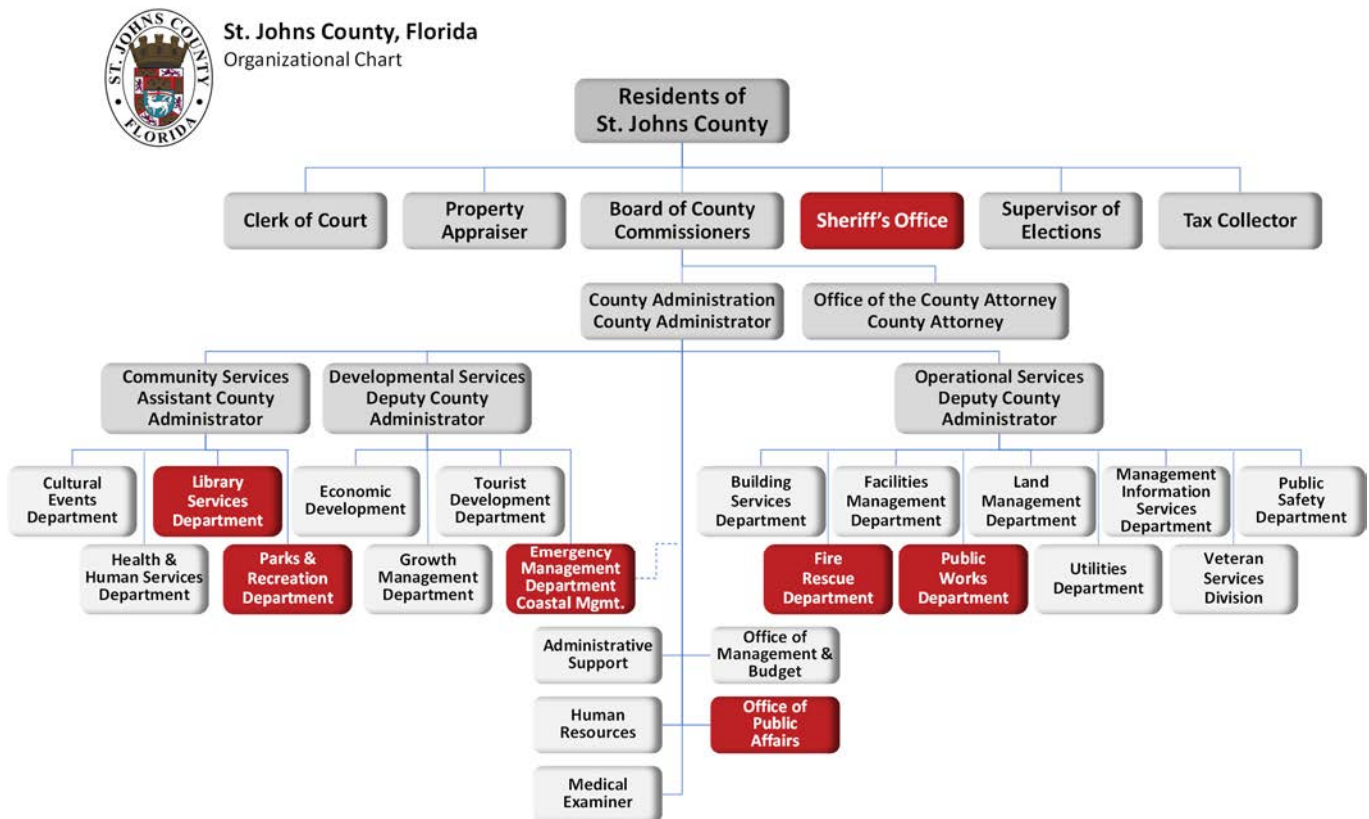


FIGURE 2-1: St. Johns County's organizational structure.
Source: St. Johns County.

PUBLIC WORKS

Based on the interviews and analysis below, Public Works (PW) meets this subtask 2.1. To address the requirements of this subtask, the MJ Team interviewed the Director of Public Works, Public Works Program administrators, Public Works Budget Administrator, and the Human Resources Director.

The County provided the following information that the MJ Team assessed.

- PW Department organization chart
- Major responsibilities for key staff that will be involved with surtax administration oversight

Figure 2-2 depicts St. Johns County's PW Department's organizational structure. The PW Department has clearly defined units and clear lines of authority that minimizes overlapping functions and excessive administrative layers.



St. Johns County, Florida
Public Works Organizational Chart

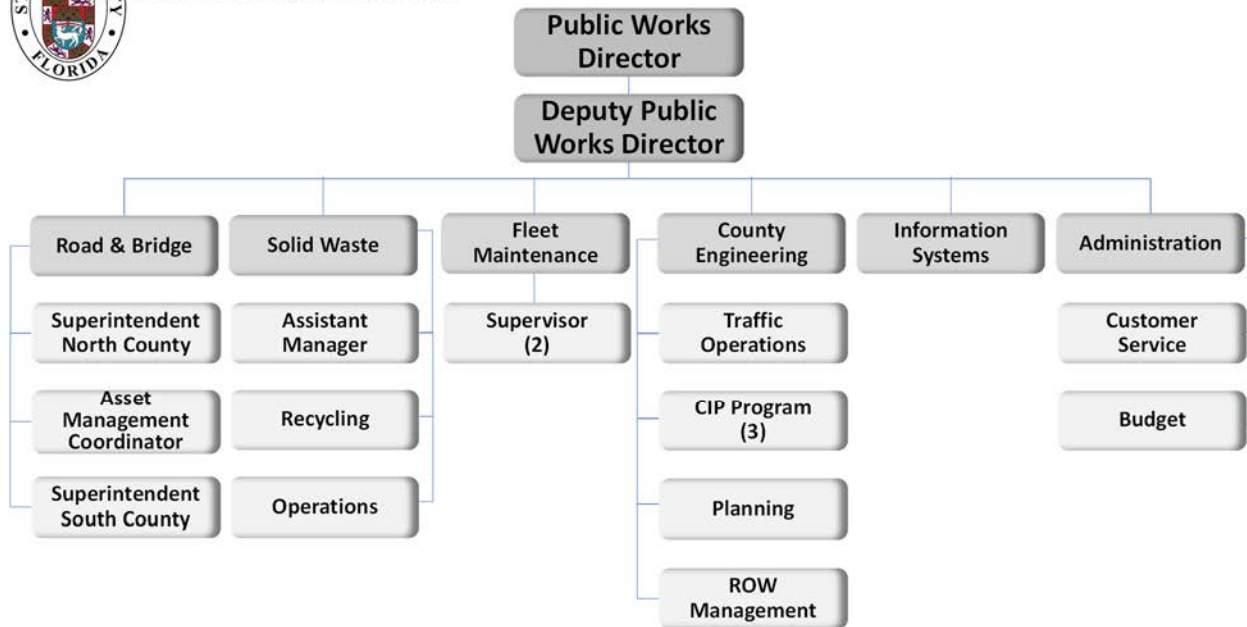


FIGURE 2-2: St. Johns' PW Department organizational structure.
Source: St. Johns County, PW Department.

The MJ Team obtained a summary of the PW Department's primary job functions related to the surtax administration oversight as shown in **Figure 2-3**. Also shown are that key staff and direct reports have clearly defined responsibilities and that the span of control for staff they oversee falls within SHRM guidelines, which is a ratio of between 1:2 and 1:9.

Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Public Works Director Tenure with County: 24.3 years Tenure in Current Role: 1.5 years	<ul style="list-style-type: none">• Manages the department's engineering, road and bridge maintenance, fleet maintenance, and solid waste operations.• Recruits, hires, trains, assigns, directs, supervises, evaluates and disciplines personnel.• Coordinates and supervises the development and management of department budgets.• Provides oversight review and direction concerning the selection, prioritization, development and construction of roadway, drainage, fleet, solid waste and associated maintenance, operation and capital improvement projects.• Coordinates activities with other county departments and staff.• Represents the county government in relation to public works issues before state and federal agencies, other local government jurisdictions, and public and private organizations.	1:4



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Deputy Public Works Director Tenure with County: 5.5 years Tenure in Current Role: 1 year	<ul style="list-style-type: none">• Responsible for operations as assigned within Public Works including programmatic delivery of all applicable operations and maintenance functions, including performance standards, metrics, work plans, personnel and annual budgets.• Establishes annual performance-based work plans for all applicable Operations and Maintenance functions.• Oversees delivery of Operations and Maintenance programs and compares delivery metrics to planned metrics ensuring performance metrics are met consistent with the strategic plan; demonstrates year over year improvements in metrics (i.e., efficiency improvements and resulting cost reductions).• Coordinates personnel management with division managers regarding hiring practices, discipline, and career planning. Collaborates with Personnel Department regarding position classifications, disciplinary actions, safety, benefits, and training and employee development.• Assists the Public Works Director in the management of all Public Works divisions including administrative activities such as the development and revision of ordinances, resolutions, policies, and procedures as well as the formulation and implementation of short- and long-range strategic plans.• In collaboration with department executive staff, provides oversight, review and direction concerning the selection, prioritization, development and construction of roadway, drainage, fleet, solid waste and associated maintenance, operations and Capital Improvement and other special projects as assigned.• Acts as liaison to elected and appointed officials, developers, and the general public regarding public notices, inquiries, complaints, and other communications for all Public Works issues. Coordinates with other County departments as needed and serves as liaison to coordinate outside activities with other government entities such as St. Johns County School Board, COSA, COSAB, FDOT, etc.	1:3
Administrative Manager Tenure with County: 22.7 years Tenure in Current Role: 6 years	<ul style="list-style-type: none">• Assists the Public Works Director and Division Managers with the development and monitoring of performance metrics, strategic planning, budget monitoring, and financial analysis. Coordinates the preparation and presentation of the annual budget and capital projects listing update for all Department Divisions.• Provides professional recommendations and technical support to the Public Works Director and Division Managers in the areas of budget, finance, operational analysis and administrative procedures. This includes preparing reports, audits and other analyses; managing expenditure and revenue projections; developing funding solutions and forecasting models; procurement and scope of work specifications; risk management activities; among others.• Hires, trains, assigns, directs, schedules, supervises, evaluates and disciplines personnel. Plans employee development to meet short term, and strategic objectives.• Manages computerized database applications to develop department specific strategies regarding capital improvement projects and contract administration; to monitor compliance and adherence to laws, policies and procedures; to coordinate staff and administrative activities; and to model actual and potential areas of improvement, effectiveness or efficiency.	1:6



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
County Engineer <i>Tenure with County:</i> 2.8 years <i>Tenure in Current Role:</i> 2.1 years	<ul style="list-style-type: none">• Supervises the preparation of construction drawings, specifications, maps and exhibits related to Capital Improvement Program (CIP) projects as well as incidental design and permitting.• Manages the county's Capital Improvement Program.• Researches and prepares recommendations for drainage issues in conjunction with the development review process; suggests recommendations for construction, code compliance, work order, drainage, and roadway issues.• Prepares yearly CIP and operating budgets for the Engineering Division.• Meets with other county personnel to develop, review, and update existing rules, regulations, ordinances, specifications, and procedures associated with land development and improvement projects; works with local, state, and federal agencies associated with public and private development.	1:7
Capital Improvement Program Manager <i>Tenure with County:</i> 16.9 years <i>Tenure in Current Role:</i> 0.6 years	<ul style="list-style-type: none">• Manages and directs the development and implementation of Capital Improvement Program (CIP) projects and other related tasks for County facilities, including but not limited to fire stations, county and elected official's buildings, and parks, also beach renourishment, roadway design, storm water and drainage, culverts replacement, sidewalks, pavement management and other projects as needed.• Manages and oversees contracts including procurement, inspections, field investigations, approvals, notices, application for permits, contract development, as well as payment and reimbursement.• Monitors projects and activities for compliance and adherence to contractual agreements, project specifications, site plans, building codes, corrective measures, and safety considerations, among others. Enforces warranties.• Monitors contract compliance with state and federal regulations for grants and federal programs.• Conducts pre-construction and pre-bid meetings. Represents the department and St. Johns County at related meetings and negotiations.• Supervises, trains, assigns, directs, evaluates and disciplines staff.• Collaborates with County Department executive teams regarding budget preparation, revenue and expenditure projections, strategic planning, departmental goals and objectives, new construction, building maintenance or repair, and capital improvement projects.	1:3
Capital Improvement Program Manager <i>Tenure with County:</i> 1.1 years <i>Tenure in Current Role:</i> 1.1 years	<ul style="list-style-type: none">• Manages and directs the development and implementation of Capital Improvement Program (CIP) projects and other related tasks for County facilities, including but not limited to fire stations, county and elected official's buildings, and parks, also beach renourishment, roadway design, storm water and drainage, culverts replacement, sidewalks, pavement management and other projects as needed.• Manages and oversees contracts including procurement, inspections, field investigations, approvals, notices, application for permits, contract development, as well as payment and reimbursement.• Monitors projects and activities for compliance and adherence to contractual agreements, project specifications, site plans, building codes, corrective measures, and safety considerations, among others. Enforces warranties.• Monitors contract compliance with state and federal regulations for grants and federal programs.• Conducts pre-construction and pre-bid meetings. Represents the department and St. Johns County at related meetings and negotiations.• Supervises, trains, assigns, directs, evaluates and disciplines staff.	1:3



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
	<ul style="list-style-type: none">Collaborates with County Department executive teams regarding budget preparation, revenue and expenditure projections, strategic planning, departmental goals and objectives, new construction, building maintenance or repair, and capital improvement projects.	
Capital Improvement Program Manager Tenure with County: 1.8 years Tenure in Current Role: 1.8 years	<ul style="list-style-type: none">Manages and directs the development and implementation of Capital Improvement Program (CIP) projects other related tasks pertaining to beach renourishment, water quality, roadway design, storm water and drainage, culverts replacement, sidewalks, pavement management, among others.Trains, assigns, schedules, directs, supervises, evaluates and disciplines staff. Coordinates the work of the Engineering, Road & Bridge, Solid Waste, and the Fleet Maintenance divisions as it relates to the Capital Improvement Program.Serves as a member of the county's management team; identifies and develops courses of action to respond to a wide variety of organizational needs. These include the development of Department policies, systems, and procedures to achieve short-and long-term goals and work standards; management and coordination of the Public Works Department emergency operations; update and maintenance of the St. Johns County Emergency Plan; acting as liaison to member agencies in the performance of a variety of activities in the areas of mitigation, safety, accident prevention, loss control, plan formulation and exercises.Monitors contract compliance with state and federal regulations for grants and federal programs.	1:3

FIGURE 2-3: St. Johns County's PW's Director, Direct Reports, and Key Staff with job functions critical to the Surtax.
Source: St. Johns County, PW Department.

SHERIFF'S OFFICE

Based on the interviews and analysis below, the Sheriff's Office (SO) meets subtask 2.1. To address the requirements of this subtask, the MJ Team interviewed the Sherriff's Office Director, General Services Division, and the Human Resources Director.

The County provided the following information that the MJ Team has analyzed and assessed.

- SO's Department description
- SO's organization chart
- Major responsibilities for key staff that will be involved with surtax administration oversight

Figure 2-4 depicts the SO organizational structure and shows that the organizational unit has clearly defined units and clear lines of authority that minimizes overlapping functions and excessive administrative layers.



St. Johns County, Florida
Sheriff's Office Organizational Chart

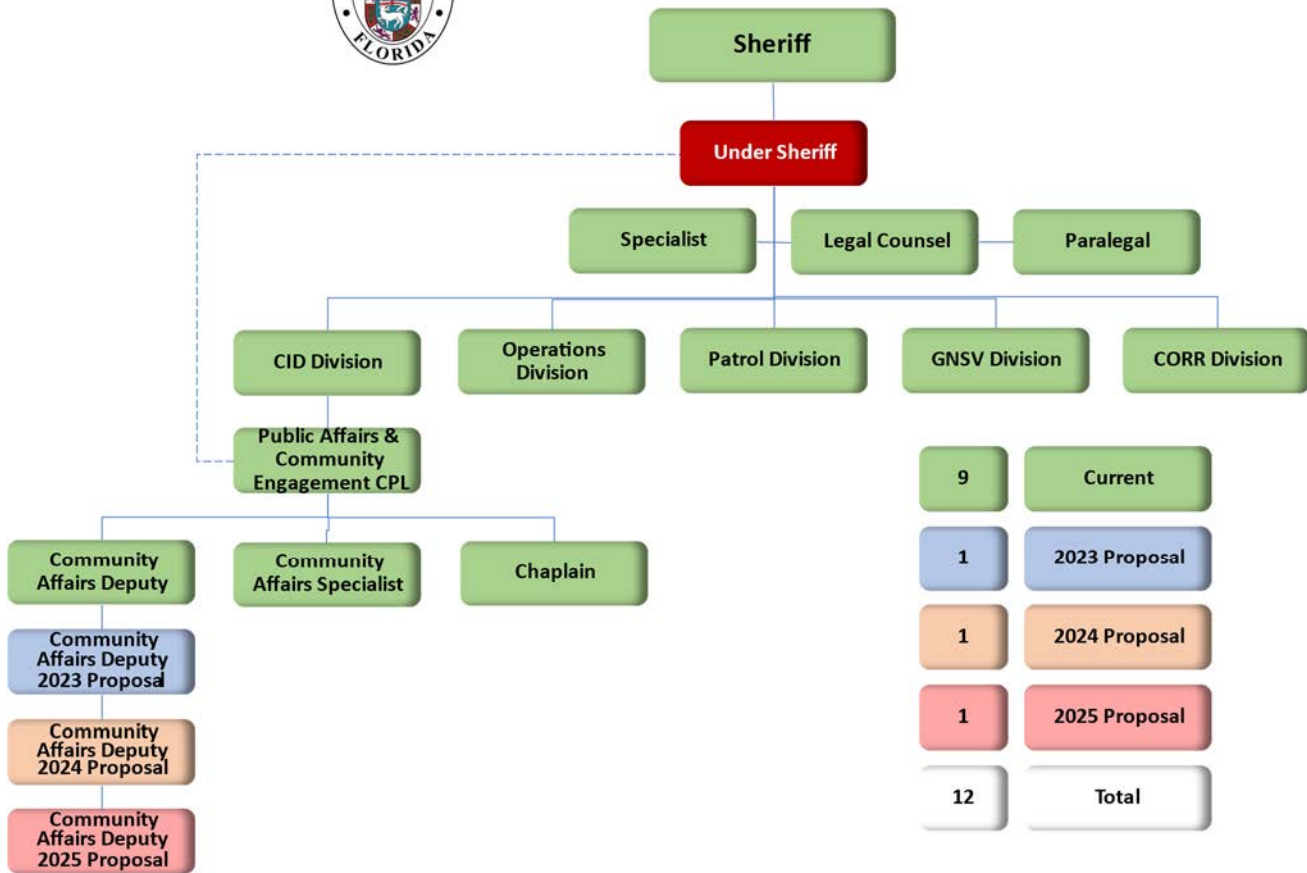


FIGURE 2-4: St. Johns County's SO's organizational structure.
Source: St. Johns County's, SO Department.

The MJ Team obtained a summary of the SO's primary job functions related to the surtax administration oversight as shown in **Figure 2-5**. Also shown are that key staff and direct reports have clearly defined responsibilities and that the span of control for staff they oversee falls within SHRM guidelines, which is a ratio of between 1:2 and 1:9.

Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
<i>Sheriff</i> <i>Tenure with County:</i> 1 year <i>Tenure in Current Role:</i> 1 year	<ul style="list-style-type: none">Proposes & obtain funding for new building.Oversees decision making for final design.Manages his or her deputies, who are usually uniformed officers who patrol and maintain order in the community.	1:2



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Director, General Services <i>Tenure with County:</i> 3 years <i>Tenure in Current Role:</i> 1 year	<ul style="list-style-type: none">• Oversees decision making for building design and allocation of space.• Responsible for providing a broad range of support services that help the Sheriff's Office function in the most proficient and effective manner possible.• Services include the purchase, maintenance, and inventory management of all equipment and vehicles; staff training; new deputy hiring process; and the oversight of both the Special Deputy (Reserve) program.	1:7
Director, Criminal Investigations <i>Tenure with County:</i> 22 years <i>Tenure in Current Role:</i> 1 year	<ul style="list-style-type: none">• Oversees decision making for building design and allocation of space.• Conducts detailed investigations of complex criminal activities and other violations of local, federal, or state law.• Collects, analyzes, and preserve evidence.• Directs crime scene investigators and other law enforcement personnel at crime scenes.	1:3
Director, Patrol <i>Tenure with County:</i> 28 years <i>Tenure in Current Role:</i> 1 year	<ul style="list-style-type: none">• Oversees decision making for building design and allocation of space.• Attends department meetings relating to crime analysis and helps address neighborhood association safety concerns.	1:8
Director, Operations <i>Tenure with County:</i> 15 years <i>Tenure in Current Role:</i> 1 year	<ul style="list-style-type: none">• Oversees decision making for building design and allocation of space. Manages, directs, and implements all high liability and tactical training for the entire agency.	1:1
Director, Corrections <i>Tenure with County:</i> 1 year <i>Tenure in Current Role:</i> 1 year	<ul style="list-style-type: none">• Oversees decision making for building design and allocation of space.• Serves as the principal officer of the Corrections Department and sets the strategic direction for the department.• Represents the County on all corrections related issues to outside governmental units and the criminal justice system at the local, regional, state, and national levels; monitors the state and federal legislative process for significant changes.	1:3



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Captain <i>Tenure with County:</i> 21 years <i>Tenure in Current Role:</i> 2 years	<ul style="list-style-type: none">• Manages design and build process with County personnel.• Assists in planning, directing, coordinating, and controlling County operations.• Assumes management responsibility for services, programs, projects, and activities within the Department; property, investigating crimes, and in enforcing laws and municipal ordinances as the operating manager of assigned divisions.• Manages and participates in the development and implementation of goals, objectives, policies, and priorities for assigned programs; recommends and administers policies and procedures.	1:3
Executive Manager <i>Tenure with County:</i> 29 years <i>Tenure in Current Role:</i> 3 years	<ul style="list-style-type: none">• Manages funds associated with construction and occupancy of new building.• Assists in planning, directing, coordinating, and controlling County operations.• Assumes management responsibility for services, programs, projects, coordinates the activities of sworn and non-sworn personnel in preserving order, protecting life and property, investigating crimes, and in enforcing laws and municipal ordinances as the operating manager of assigned divisions.• Manages and participates in the development and implementation of goals, objectives, policies, and priorities for assigned programs; recommends and administers policies and procedures.	1:3

FIGURE 2-5: St. Johns County's SO's Director, Direct Reports, and Key Staff with job functions critical to the Surtax.
Source: St. Johns County's, SO Department.

FIRE RESCUE

Based on the interviews and analysis below, Fire Rescue (FR) meets subtask 2.1. To address the requirements of this subtask, the MJ Team interviewed the Director of Human Resources and Fire Rescue Chief.

The County provided the following information that the MJ Team has assessed.

- FR Departmental organization chart
- Major responsibilities for key staff that will be involved with surtax administration oversight

Figure 2-6 depicts the County's FR's organizational structure that shows the organizational unit has clearly defined units and clear lines of authority that minimizes overlapping functions and excessive administrative layers.



St. Johns County, Florida
Fire Rescue Organizational Chart

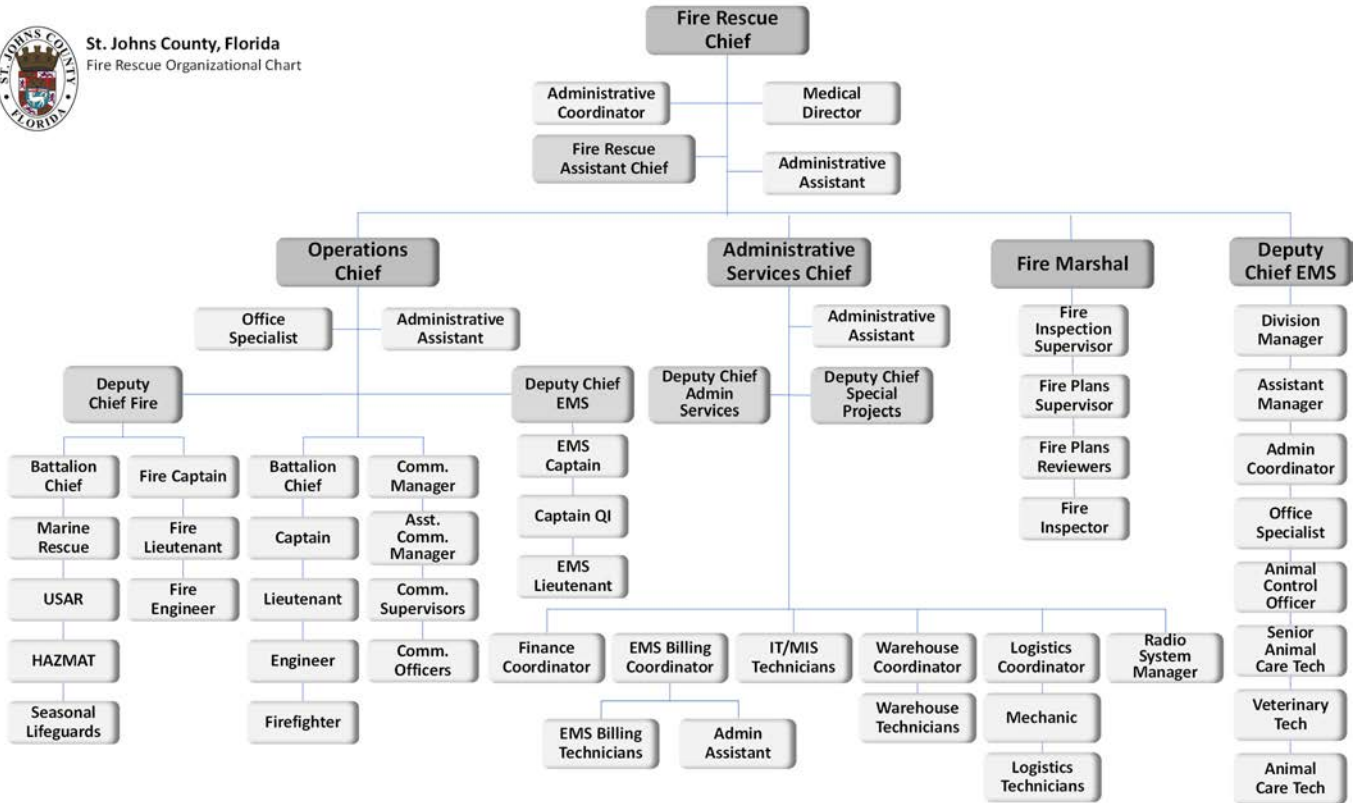


FIGURE 2-6: St. Johns County's FR's organizational structure.
Source: St. Johns County's FR Department.

The MJ Team obtained a summary of the FR's primary job functions related to the surtax administration oversight as shown in **Figure 2-7**. Also shown are that key staff and direct reports have clearly defined responsibilities and that the span of control for staff they oversee falls within SHRM guidelines, which is a ratio of between 1:2 and 1:9.

Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Fire Rescue Chief Tenure with County: 40 years Tenure in Current Role: 3 years	<ul style="list-style-type: none"> Responsible for the overall management, supervision, deployment, and fiscal administration of the Fire Department. Directs, oversees and participates in the development of the department's goals, objectives, work plans and budget. Analyzes operations, procedures, functions, and organization of the department to ensure efficiency and effectiveness. Works with a variety of local, state and national organizations, board or committees; attends conferences. Works with County departments or agencies to resolve issues. Attends civic, professional, service and community group meetings to explain the functions of the fire department and to enhance public relations. 	1:2



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
	<ul style="list-style-type: none">Provides timely, accurate and thorough performance evaluations to supervised employees; ensures that all evaluations are completed in a timely manner.	
<i>Assistant Fire Rescue Chief</i> <i>Tenure with County:</i> 21 years <i>Tenure in Current Role:</i> 2 years	<ul style="list-style-type: none">Responsible for supervising and coordinating assigned administrative and operational activities within the Fire Department including participation in various programs and internal controls.Develops strategic and tactical planning, i.e., master planning, to assure the most efficient development and utilization of department resources.Plans, develops, organizes, assigns, directs, and evaluates department programs with the assistance of subordinate officers, conducts performance evaluations of assigned section chiefs, and assists with performance evaluations of subordinate officers. Reviews all other evaluations of personnel, as directed.Participates and provides oversight in annual budget process.May respond to and participate in emergency incidents; functions as a member of the incident command staff, or as the incident commander. May direct, assign, and control resources on a countywide basis as needed.Provide positive leadership and development to various Department personnel so as to foster a qualified and capable staff.May meet with elected or appointed officials, other Fire Agency officials, community and business representatives, and the public on aspects related to department activities.Serves as a member on department committees. Conducts officer meetings to monitor progress towards department goals and objectives.	1:5
<i>Operations Section Chief</i> <i>Tenure with County:</i> 27 years <i>Tenure in Current Role:</i> 2 years	<ul style="list-style-type: none">Prepares and submits Operations Section annual budget and ensures compliance with budgetary requirements.Plans, develops, organizes, assigns, directs, and evaluates department operations with the assistance of subordinate officers, with respect to equipment, apparatus, and personnel; conducts performance evaluations of Deputy Chiefs, Battalion Chiefs, and assists with performance evaluations of Captains. Reviews all other evaluations of personnel assigned to Operations Section.Analyzes data and may prepare written technical reports regarding operations. Assists the Fire Chief in strategic and tactical planning, i.e., master planning, to assure the most efficient development and utilization of department resources. Reviews various materials for compliance with Department policies, state, federal laws and regulations. Oversees major projects on behalf of the Fire Chief, as requested.May meet with elected or appointed officials, other Fire Agency officials, community and business representatives, and the public on aspects related to department activities.Coordinates with other Fire Departments and outside agencies in matters of area-wide planning and agreements. May serve on committees outside of the department at the discretion of the Fire Chief. May attend fire service conferences and other educational	1:15



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
<i>Administrative Services Section Chief</i> <i>Tenure with County:</i> 20 years <i>Tenure in Current Role:</i> 2 years	<p>meetings to recommend improvements in existing or development of new department programs.</p> <ul style="list-style-type: none">• Serves the Fire Chief in coordination with the Assistant Chief and provides direct oversight of administrative and support components to include Logistics, Finance, 911 Radio and CAD Communications, Intergovernmental Relations, Special Projects, Management of State and Federal Grant programs, Information Technology, EMS Billing and Public Information.• Functions as a senior officer of the Department with responsibilities to assure effective management of Department Administrative and Support functions supporting and coordinating with Fire Rescue Operations.• Provides highly responsible and complex administrative management in support of the Fire Chief and Assistant Chief.• Prepares and submits department budget in accordance with budgetary requirements, plans, develops and directs all department administrative support functions in coordination with administrative services team relating to budget, purchasing, equipment, supplies, facilities and personnel.• Analyzes data and prepares written technical reports as required. Assists the Fire Chief in strategic and tactical planning, i.e., master planning, to assure the most efficient development and utilization of department resources.• Functions as a member of the Incident Command team related to the management and oversight of major incidents or activities occurring within the county/region/state.	1:7
<i>Deputy Chief – Support Services</i> <i>Tenure with County:</i> 20 years <i>Tenure in Current Role:</i> 1 year	<ul style="list-style-type: none">• Plans, develops, organizes, assigns, directs, and evaluates Department personnel, services and programs.• Develops goals and objectives/programs to assist in the development of administrative projects and functions.• Conducts performance evaluations of officers/managers assigned and/or key administrative service program functions.• Analyzes data and may prepare written technical reports regarding the Department.• Reviews various materials for compliance with Department policies, state, federal laws and regulations focusing on purchasing, procurement and EMS Billing regulations.• Provides oversight and management of the following areas including apparatus design purchasing and maintenance, Facilities planning, maintenance and supply inventory including stations, apparatus, medical, personal protective equipment, safety initiatives.	1:4



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Financial Coordinator Tenure with County: 12 years Tenure in Current Role: 8 years	<ul style="list-style-type: none">• Performs financial and operational analysis duties in support of overall fire rescue department operations.• Assists in the preparation and presentation of the annual budget for fire rescue divisions. Provides expenditure and revenue targets and technical support for fire rescue in the preparation and management of their budgets including Capital improvement plan, year-end carry forward analyses and department narrative drafts.• Develops quantitative and valuation models for all divisions, models short- and long-term trends related to operations and future proposals, monitors expenditures and revenue, and recommends fund optimization strategies.• Researches and analyzes information pertaining to financial, budgetary, administrative, operational, cost performance and administrative policies, plans and procedures.• Coordinates purchasing process and procedure for the fire rescue department. Verifies compliance with purchasing policy and regulation.	1:3

FIGURE 2-7: St. Johns County's FR's Director, Direct Reports, and Key Staff with job functions critical to the Surtax.
Source: St. Johns County's, FR Department.

LIBRARY SERVICES

Based on the interviews and analysis below, Library Services (LS) meets subtask 2.1. To address the requirements of this subtask, the MJ Team interviewed the Library Director, Library Support Services Director, and the Human Resources Director.

The County provided the following information that the MJ Team has reviewed and assessed.

- LS' organization chart
- LS' Department Operating Procedures
- Major responsibilities for key staff that will be involved with surtax administration oversight

Figure 2-8 depicts the County's LS organizational structure that shows the organizational unit has clearly defined units and clear lines of authority that minimizes overlapping functions and excessive administrative layers.



St. Johns County, Florida
Library Services Organizational Chart

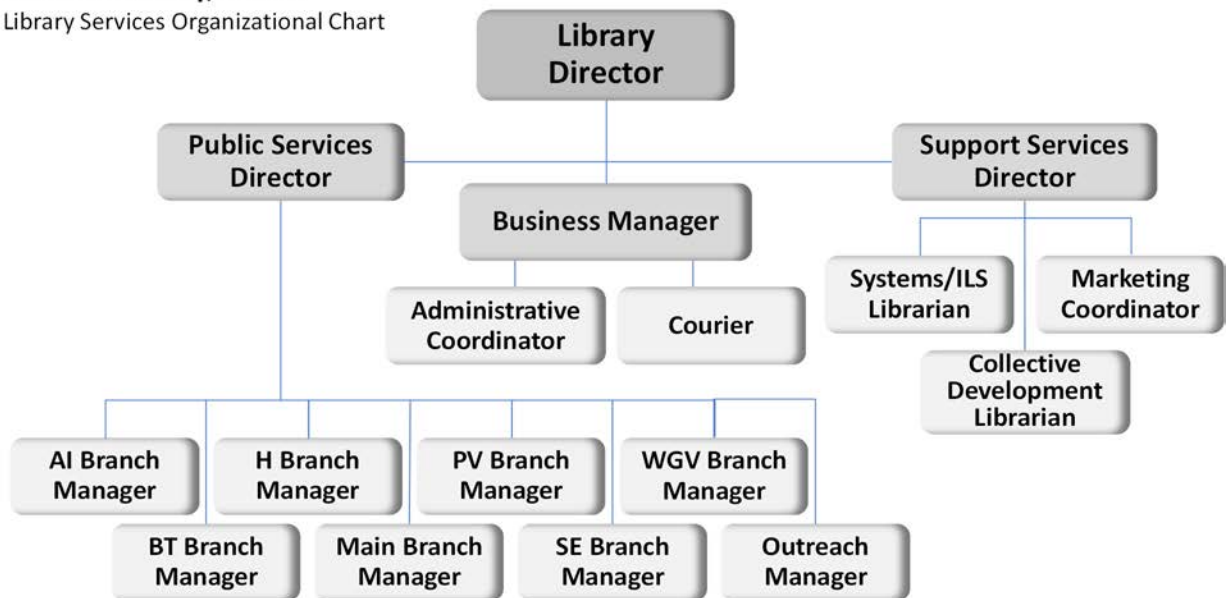


FIGURE 2-8: St. Johns County's LS' organizational structure effective October 2022.
Source: St. Johns County's LS' Department.

The MJ Team obtained a summary of the Library Services' primary job functions related to the surtax administration oversight as shown in **Figure 2-9**. Also shown are that key staff and direct reports have clearly defined responsibilities and that the span of control for staff they oversee falls within SHRM guidelines, which is a ratio of between 1:2 and 1:9.

Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Library Director Tenure with County: 15 years Tenure in Current Role: 15 years	<ul style="list-style-type: none"> • Main contact & liaison to finance, public works, admin regarding library services. • Oversees library budget. • Oversees and directs staffing & recruitment. • Oversees library policies. • Liaison to Library Advisory Board. 	1:9
Support Services Director Tenure with County: 25 years Tenure in Current Role: 23 years	<ul style="list-style-type: none"> • Prepares stats & data for reporting requirements. • Oversees materials & technology budgets. • Policy/procedures development. • Oversees website and social media. • Provide technology and administrative support. 	1:6



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Extension Services Manager Tenure with County: 33 years Tenure in Current Role: 9 years	<ul style="list-style-type: none">• Coordinates outreach for library system.• Attends public meetings and community events as representative of library.• Provides administrative support.• Promotes services to various target, community groups.	1:2

FIGURE 2-9: St. Johns County's LS' Director, Direct Reports, and Key Staff with job functions critical to the Surtax.
Source: St. Johns County, LS Department.

COASTAL MANAGEMENT

Based on the interviews and analysis below, Coastal Management (CM) meets subtask 2.1. To address the requirements of this subtask, the MJ Team interviewed the Director of Coastal Management and the Director of Human Resources.

The County provided the following information that the MJ Team has reviewed and assessed.

- CM organization chart
- Major responsibilities for key staff that will be involved with surtax administration oversight

Figure 2-10 depicts the County's CM's organizational structure that shows the organizational unit has clearly defined units and clear lines of authority that minimizes overlapping functions and excessive administrative layers.

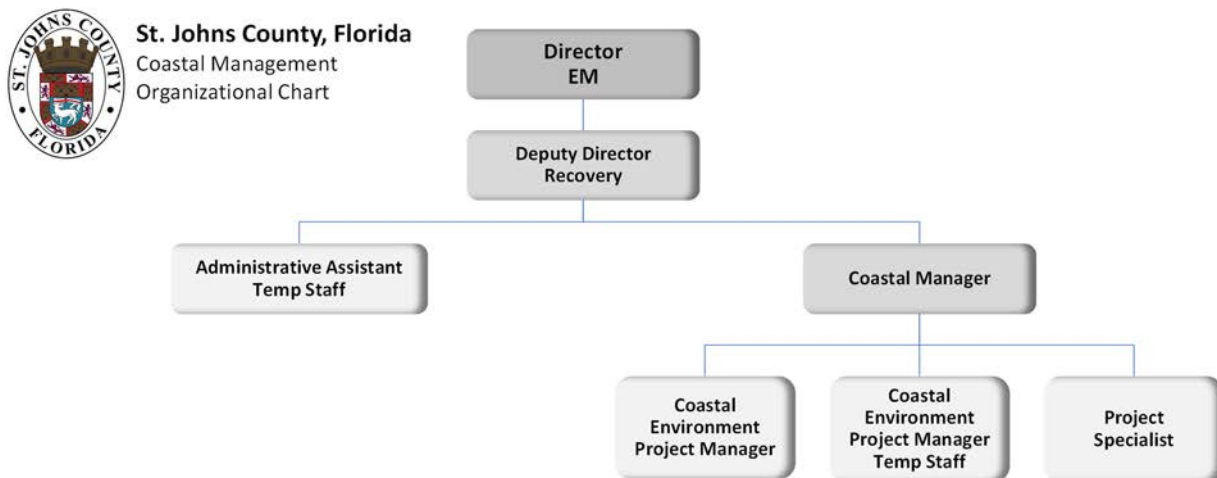


FIGURE 2-10: St. Johns County's CM's organizational structure.
Source: St. Johns County's CM Department.



The MJ Team obtained a summary of the CM's primary job functions related to the surtax administration oversight as shown in **Figure 2-11**. Also shown are that key staff and direct reports have clearly defined responsibilities and that the span of control for staff they oversee falls within SHRM guidelines, which is a ratio of between 1:2 and 1:9.

Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
<i>Director of Emergency Management</i> <i>Tenure with County:</i> 6 years <i>Tenure in Current Role:</i> 3 years	<ul style="list-style-type: none">Oversee all aspects of Coastal Management including budget.	1:3
<i>Deputy Director of Recovery</i> <i>Tenure with County:</i> 5 years <i>Tenure in Current Role:</i> 2 years	<ul style="list-style-type: none">Oversees day to day operations of Coastal Management including administrative, tactical, and direction.	1:2

FIGURE 2-11: St. Johns County's CM's Director, Direct Reports, and Key Staff with job functions critical to the Surtax.
Source: St. Johns County's, CM Department.

PARKS AND RECREATION

Based on the interviews and analysis below, Parks and Recreation (P&R) meets subtask 2.1. To address the requirements of this subtask, the MJ Team interviewed the Director of Human Resources and the Director of Parks and Recreation.

The County provided the following information that the MJ Team has reviewed.

- P&R's Department organization chart
- Major responsibilities for key staff that will be involved with surtax administration oversight
- P&R's Department operating procedures

Figure 2-12 depicts the County's P&R's organizational structure.



St. Johns County, Florida
Parks & Recreation
Organizational Chart



FIGURE 2-12: St. Johns County's P&R's organizational structure.
Source: St. Johns County's, P&R Department.

The MJ Team obtained a summary of the P&R's primary job functions related to the surtax administration oversight as shown in **Figure 2-13**. Also shown are that key staff and direct reports have clearly defined responsibilities and that the span of control for staff they oversee falls within SHRM guidelines, which is a ratio of between 1:2 and 1:9.

Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Director, Parks and Recreation Tenure with County: 1 year (23 in field) Tenure in Current Role: 1 year	<i>Oversees direction of:</i> <ul style="list-style-type: none"> Design of regional parks- includes community outreach. Coordinates with Real Estate division on potential property purchases. Works directly with PW team. Implementation of operating costs and program budgets. Approves all administrative decisions. 	1:1
Assistant Director, Parks and Recreation Tenure with County: 22 years Tenure in Current Role: 2 years	<i>Supports Director with:</i> <ul style="list-style-type: none"> Design of regional parks- includes community outreach. Manages division budgets and assist with allocating funding to division projects. Works directly with PW team. Implementation of operating costs and program budgets. Approves operational decisions. 	1:6
Park Maintenance Superintendent Tenure with County: 15 years Tenure in Current Role: 3 years	<ul style="list-style-type: none"> Oversees athletic field maintenance of regional and community parks. Manages minor Park Project improvements. Approves all decisions pertaining to field maintenance and operating purchases. 	1:6



Position Title / Tenure	Major Position Responsibilities Related to the Surtax Program Areas	Span of Control
Business Manager <i>Tenure with County:</i> 1 month <i>Tenure in Current Role:</i> 1 month	<ul style="list-style-type: none">• Oversees department operating budgets.• Provides financial reporting.• Assist with the development of annual budgets.• Approves all budget transfer requests and appropriate usage of funding.	1:3
Facility Manager <i>Tenure with County:</i> 3 years <i>Tenure in Current Role:</i> 3 years	<ul style="list-style-type: none">• Manages athletic field usage by partner organizations and private rentals.• Coordinates Sport Tourism activities at local facilities.• Approves all partner requests and public usage of athletic fields.	1:3
Community Program Manager <i>Tenure with County:</i> 1.5 years <i>Tenure in Current Role:</i> 1.5 years	<ul style="list-style-type: none">• Manages development and the implementation of community programming at parks and community centers.• Approves operating budgets for community programs.	1:4
Natural Resources Superintendent <i>Tenure with County:</i> 9 years <i>Tenure in Current Role:</i> 2.5 years	<ul style="list-style-type: none">• Manages maintenance of beach and waterway access points within the County.• Approves all decisions pertaining to beach and boat ramp maintenance and operating purchases.	1:3

FIGURE 2-13: St. Johns County's Parks and Recreation Director, Direct Reports, and Key Staff with job functions critical to the Surtax.

Source: St. Johns County, Parks and Recreation Department.

SUBTASK 2.2 – Assess the reasonableness of current program staffing levels given the nature of the services provided and program workload.

OVERALL CONCLUSION

Overall, SJC partially met expectations for Subtask 2.2. To reach this conclusion, the MJ Team assessed the reasonableness of current program staffing levels given the nature of the services provided and program workload for each individual program.



ANALYSIS

SJC uses a functional organizational structure whereby employees are grouped according to their activities in the organization. Individual departments are given the autonomy to organize into operational units and establish workload requirements for staff.

PW, SO, FR, LS, CM, and P&R all provided some workload, turnover, and vacancy data, the leadership from all six program areas indicated during interviews that these statistics are not monitored on a consistent basis. All six program areas indicated that they have sufficient staff to meet current workload demands and submit requests for staff increases when workload demand increases.

The County Human Resources Department supports departments by recruiting qualified applicants for vacant staff positions and by employing retention strategies that minimized employee turnover.

PUBLIC WORKS

To address the requirements of this subtask, the MJ Team interviewed the Public Works Director, Public Works Program Managers, Public Works Budget Analyst, and the Human Resources Director and reviewed workload, vacancy, and turnover data.

PW partially meets subtask 2.2 because workload standards are not in place for all staff and some turnover and vacancy rates exceed average guidelines of 10 percent recommended by human resource management professional organizations.

The MJ Team also reviewed the following data:

- Full-time Equivalent (FTE) totals for Fiscal Year 2022.
- Schedule showing the number of project managers assigned to each project (County FTEs and contract).
- Turnover and Vacancy Rates.

PW had a total of 152.9 FTEs in the following divisions budgeted for Fiscal Year 2021, as shown in **Figure 2-14**.

Public Works Divisions	FTEs
Public Works Administration	15.2
Road & Bridge Division	75.0
Engineering Division	19.0
Traffic Division	13.0
Fleet Maintenance Division	12.0
Solid Waste Division	18.7
TOTAL	152.9

FIGURE 2-14: St. Johns County's PW total FTE count by division.
Source: St. Johns County, PW Department.



Workload

PW regularly monitors workload data for program managers, which are a part of its Engineering Division, but does not regularly monitor workload data for other positions. The Fiscal Year 2022 Financial Plan shows capital projects managed per project manager totaled 10.5 and total capital budget per project manager totaled \$22,455,557.

Turnover and Vacancies

- PW had 16 separations from January 2022 through June 2022, which equates to an 11.8% turnover rate.
- Thirteen of the sixteen separations were experienced in the Road and Bridge Division, which experienced a turnover rate of 21.0%. The primary reason for Road and Bridge separations was due to some staff leaving the department for more attractive salaries and/or positions that required less outdoor work. The County's Human Resource Department and the Road & Bridge Division is aggressively recruiting to fill open positions.
- The Engineering Division which will be primarily responsible for managing the surtax projects experienced a much lower turnover rate of 2.9%.
- Human Resource professional organizations, which suggest general guidelines regarding turnover and vacancies recommend these rates be 10% or less of the department's or organization unit's total staff. Turnover and vacancy rates that are higher than 10% could potentially impact the department's or organizational unit's capacity to meet workload requirements.

SHERIFF'S OFFICE

To address the requirements of this subtask the MJ Team interviewed the Sheriff's Office Director, General Services Division, and the Human Resources Director and reviewed workload, vacancy, and turnover data.

The SO partially meets subtask 2.2 because while turnover and vacancy rates are reasonable (below 10%), the department does not totally adhere to national staffing standard guidelines.

The MJ Team also requested the following data:

- Breakdown of FTEs by division
- Workload data
- Turnover and Vacancy Rates

The County provided the following information that the MJ Team has reviewed and assessed.

For Fiscal Year 2022, the SO has a total of 738 FTEs in the following divisions, as shown in **Figure 2-15**.



SO Divisions/Program	FTEs
Law Enforcement Operations	506
Corrections Division/Detention Facilities	216
Bailiff's Operation	16
TOTAL	738

FIGURE 2-15: St. Johns County's SO total FTE count by division.

Source: St. Johns County's, SO Department.

Workload

- SJC has experienced unprecedented growth over the last decade. According to 2020 US Census Data, SJC is the 2nd fastest growing county in Florida and is also the 12th fastest growing county in the nation. This growth has significantly impacted the daily operations. Moreover, SO is continually working to pursue personnel increases to match the growth from year-to-year. This unprecedented growth has contributed to increases in calls for service, traffic, traffic crashes and many other law enforcement related services. As of Fiscal Year 2022, SO has a total of 738 budgeted positions as shown in **Figure 2-15**.
- While SO's patrol force has grown, response times have remained constant in almost every portion of the County due to continual increases in roadway construction, vehicular traffic, population growth and greater calls for service. The primary way to combat these times and begin a downward trajectory again is to increase deputies in these areas. As each deputy acquires a smaller area of responsibility, SO will begin to see decreases in response times.
- Surges in employees in all areas of the SO increased the need for administrative personnel to accommodate the ever-growing demands on existing staff. Command staff, in cooperation with hiring managers, determined gaps in staffing throughout the agency from each division. These new positions will allow for proper displacement of duties in all areas.

Turnover and Vacancies

- In addition, retention of existing employees due to retirement and transfers continue to be a challenge. In Fiscal Year 2021, SO had 144 employee separations while successfully maintaining its 738 authorized positions through recruitment efforts. Thus far in 2022, SO had 63 separations equating to an 8.5% turnover rate.

The SO is knowledgeable of FBI and the Florida Sheriffs Association staffing standards which include a ratio of 1.25 law enforcement officers per 1,000 citizens as a general staffing model guideline. The County does not adhere to this standard, largely due to budget limitations. Instead, to determine the appropriate number of FTEs and workload requirements, SO considers the County's demographics, high rate of tourism (which reaches about 7 million



visitors per year), and rapid growth over the past 10 years. More specifically, SO uses a combination of internal crime reporting data, internal patrol statistics, calls for service and the general work experience of its law enforcement staff to determine its workload and staffing needs.

FIRE RESCUE

To address the requirements of this subtask, the MJ Team interviewed the Fire Rescue Chief and the Human Resources Director and reviewed workload, vacancy, and turnover data.

FR partially meets subtask 2.2 because while turnover and vacancy rates are good (below 5%), the department does not totally adhere to national staffing standard guidelines.

The County provided the following information that the MJ Team reviewed and assessed:

- National Fire Protection Association (NFPA) fire prevention staffing standards.
- NFPA standards comparisons to existing and future structures (future staffing needs analysis).

FR has a total of 398 FTEs in the following divisions for Fiscal Year 2022, as shown in **Figure 2-16**.

FR Program	FTEs
<i>Administration, Fire Protection & Control</i>	271.2
<i>County Emergency Medical Services</i>	89.8
<i>Communications</i>	21.0
<i>Interoperable Radio System & Towers</i>	1.0
<i>Animal Control</i>	15.4
Total	398.4

FIGURE 2-16: St. Johns County's FR total FTE count by division.
Source: St. Johns County's FR Department.

Workload

Figure 2-17 compares the National Fire Protection Association's (NFPA) recommended staffing standards to the staffing model used by FR.

Turnover and Vacancies

- FR has a 3.9% turnover rate which includes retirements, voluntary separations, and terminations. Current vacancies = six Firefighters. FR's turnover rate is good at 3.9% and only six out of approximately 155 firefighter positions are vacant.
- FR manages vacancies with budgeted overtime for existing Firefighters.



Currently, FR first due engines and aerial fire trucks are staffed with four persons; however, the fourth staff member is utilized to backfill leave requests (such as vacation and sick leave) and vacancies. As shown in **Figure 2-17**, the fire truck apparatus is actually staffed at a minimum level of three people instead of four.

NFPA	St. Johns FR
First Due Engine/4 person – 4 minutes	First Due Engine/3 person – 6 minutes
Second Due Engine/3 person – 6 minutes	Second Due Engine/3 person – 8 minutes
High Hazard High Rise Aerials – 10 minutes	High Hazard High Rise Aerials – 10 to 13 minutes

FIGURE 2-17: National Fire Protection Association and FR Staffing Standard Comparisons.

Source: St. Johns County's FR Department.

This staffing model is the most cost-effective way the County can maintain a three-person minimum staffing level through the use of overtime/extra duty pay which is paid at a rate of 1.5 times the number of hours worked. The County determined that using overtime pay in this manner is more economical than hiring an additional employee. While this staffing model does not strictly adhere to NFPA standards, the County determined that this is the best way it can provide fire rescue services to the community given the County's budget limitations.

As additional fire stations are added, FR will need to increase the apparatus staffing to five persons and operate with a four-person minimum, instead of the current three person minimum shown in **Figure 2-18**. The five-person apparatus will operate the same but maintain a four-person minimum staffing model to cover vacation, sick leave, and vacancies as in the previous example.

NFPA	St. Johns FR
First Due Engine/5 person – 4 minutes	First Due Engine/4 person – 6 minutes
Second Due Engine/4 person – 3 minutes	Second Due Engine/4 person – 8 minutes
High Hazard High Rise Aerials – 10 minutes	High Hazard High Rise Aerials – 10 to 13 minutes

FIGURE 2-18: National Fire Protection Association and FR Staffing Standard Comparisons.

Source: St. Johns County's FR Department.

LIBRARY SERVICES

To address the requirements of this subtask, the MJ Team interviewed the Library Director, the Library Support Services Director, and the Human Resources Director and reviewed workload, vacancy, and turnover data.

LS partially meets subtask 2.2. While LS established workload staffing standards, these standards do not meet Florida Library Standards Guidelines.

The County provided the following information that the MJ Team reviewed and assessed.



- Workload statistics for existing libraries and desired staffing requirements for future libraries.
- Demographic statistics to assist with calculating potential Library users.

Workload

- LS is budgeted at a total of 78.625 FTEs and currently has 73.025 FTEs on staff.
- According to the Florida Library Standards 2015, Section 11.7, staff members should maintain a minimum allocation of .6 FTE per 1,000 population served. SJC has 287,000 residents which suggests that the County needs 172.2 FTEs. The County's current FTE count is at 78.625 FTEs, so an additional 93.573 FTEs are recommended.

Turnover and Vacancies

- Seventeen (17) vacancies were experienced in Fiscal Year 2021, which equated to a vacancy rate of 23.28%. Last year was an unusual year as some vacancies were related to the COVID pandemic.
- The current vacancy rate is 8.97%.

LS has implemented the following strategies to maximize service offerings for community members based on available staff levels.

- Decreased evenings/weekend hours.
- Remained closed Sundays at all branches and Mondays at two branches.
- Provided less staff focused training.
- Provided less one-on-one assistance to patrons when staff is covering circulation, reference and programing functions.
- Utilized more bookmobile stops in underserved areas of the County in order to limit branch library services, but still meet patron needs.

Surtax dollars will allow projects to move forward for additional library buildings in areas of the County where a library is not within a reasonable distance, which means additional staff members and ease of access to programs and services for patrons. For example, the new World Golf Village Library location will add approximately 16 staff members, hundreds of additional programs, thousands of new print and electronic access items, all of which will bring the County closer to meeting Florida Library Standards.

COASTAL MANAGEMENT

CM was formed in 2018 as an outgrowth of the Disaster Recovery Department. To address the requirements of this subtask, the MJ Team interviewed the Coastal Management Director and the Human Resources Director and reviewed workload, vacancy, and turnover data.

CM partially meets subtask 2.2 because no formal workload standards exist to determine optimal staffing levels, even though the department is only staffed with three positions.



The County provided the following information that the MJ Team reviewed and assessed.

- CM projects assigned.
- Turnover and Vacancies.

The following information was provided regarding workload, turnover, and vacancy rates.

Workload

- CM is a small unit staffed by 3.0 FTE employees. CM does not use a staffing standard or any type of staffing allocation model to assess workload. The projects below represent the current workload assigned to staff.
- One active sand placement project.
- Two projects in design with the Army Corps.
- One Army Corps feasibility study.
- One County feasibility study.
- One County project in design.

Turnover and Vacancies

- Since CM was assigned to the County's Emergency Management Department the unit has had a zero-turnover rate.

CM is a relatively new County division and nearly all functions performed are administrative. No workload efficiency standards have been established. Employees assigned to the division do not maintain detailed timesheets or any documentation to assist with determining staff productivity. CM requested one new position to be authorized by the BOCC in Fiscal Year 2023, which the staff solicited based on projects expected to begin next year.

PARKS AND RECREATION

To address the requirements of this subtask, the MJ Team interviewed the Director of Parks and Recreation Director and the Human Resources Director and reviewed workload, vacancy, and turnover data.

P&R partially meets subtask 2.2 because even though turnover and vacancy rates are lower than those suggested by Human Resource professional guidelines, no workload or staffing standards are in place to determine optimal staffing levels for the department.

The County provided the following information that the MJ Team reviewed and assessed.

- Workload statistics existing and future.
- Vacancy and turnover rates.

The MJ Team learned that FTE status has been flat for the last 10 years. Based on current funding levels and demands administrative staff is at the following capacities:

For Fiscal Year 2022, P&R has a total of 90.1 FTEs as shown in **Figure 2-20**.



Program	FTEs
Recreation Programs & Facilities	76.4
Beach Services/Beach Patrol/Beach Tolls	4.0
County Pier Operations	3.1
County Golf Course	6.6
TOTAL	90.1

FIGURE 2-20: P&R Total FTE count.

Source: St. Johns County's P&R Department.

Workload

The following positions perform most of the planning and administrative tasks for the Department.

- Director
- Assistant Director
- Park Maintenance Superintendent
- Natural Resources Superintendent
- Facility Maintenance Manager
- Community Program Manager

No workload efficiency standards have been established for the department. Employees assigned to the division do not maintain detailed timesheets or any documentation to assist with determining staff productivity.

Turnover and Vacancies

- Annual turnover is below 3% and P&R has no management or administrative vacancies at this time.
- P&R expects to bring on new parks and facilities if the surtax passes.

Fiscal Year 2023 budget requests include the positions below to assist with additional staff capacity in the event that the surtax referendum passes. According to P&R leadership, the County will have the funds to support the requested positions.

- Project Manager
- Park Maintenance Supervisor
- Beach Operations Manager
- Beach Technician North County
- Beach Toll Supervisor

RECOMMENDATION 2.2 – Develop staffing standards for all programs that more closely adhere to national staffing standards and develop and implement specific strategies to lower turnover and vacancy rates for all programs to below 10%.



RESEARCH TASK 3

FINDING SUMMARY

ALTERNATIVE METHODS OF PROVIDING SERVICES OR PRODUCTS.

FINDING SUMMARY – Overall, St. Johns County met expectations for Research Task 3.

The County's in-house design staff has been largely replaced with outside consultants both to reduce department costs as well as to mitigate the difficulty of replacing key staff due to attrition. This decision has lowered operating costs by reducing labor cost while maintaining project schedules. One exception to using external consultants is surveying, an area where the County uses its own survey teams on County-owned properties as well as for capital projects to ensure consistency and quality standards.

The County utilizes competitive bidding managed by its Procurement Department for construction projects and for professional engineering services by using Consultants Competitive Negotiations Act (CCNA) management practices. Similarly, the County has adjusted some programs to modify the procurement method or program if the results can be improved. The County's Public Works' staff participate in regional meetings on a regular basis with other counties and municipalities comparing management practices, capital improvement plans, and have roundtable discussions twice a year, primarily through the American Public Works Association (APWA).

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 3.1 – Determine whether program administrators have formally evaluated existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and determine the reasonableness of their conclusions.

OVERALL CONCLUSION

Overall, St. Johns County ("SJC" or the "County") met expectations for subtask 3.1. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is discussed separately below.

ANALYSIS

The relevant St. Johns County (SJC) program areas addressed in Task 3 include Public Works (PW), Fire Rescue (FR), Sheriff's Office (SO) Coastal Management (CM). Library Services (LS), and Parks and Recreation (P&R) were not evaluated because any project in which alternative service delivery methods are utilized including new libraries and park construction projects, is managed through PW. Purchasing Department (PD) leadership was interviewed but was not formally included in program evaluations because the department will not be receiving surtax funds but will be involved in the procurement of goods and services for those program departments



overseeing the surtax funds. The PD plays a valuable role in ensuring the program areas follow procurement guidelines, policies and public procurement law.

The PD also evaluates vendors to determine if the vendor has complied with the terms of the County's contracts. According to PD staff, score cards recapping historical compliance with the County's contract terms are periodically reviewed. Vendors that are consistently noncompliant with the County's procurement guidelines are not allowed to participate in County bidding process for a period of time and may be excluded permanently depending on the infraction. Additionally, the PD does not evaluate vendors based on quality of work performed. Work quality is evaluated by the specific departments based upon their expertise. For example, a consulting engineering firm's performance quality is evaluated by County engineers whereas a road paving contractor's work quality may likely be evaluated by a County inspector and/or engineers.

PUBLIC WORKS

PW is comprised of several divisions that work together to perform and complete Capital Improvement Projects (CIPs). The CIP Division includes four project managers (PMs) and four CIP managers. Virtually, no design activities are performed by SJC. Engineering design and most other activities are delegated to outside consultants that have been competitively selected through the Consultants Competitive Negotiation Act (CCNA) under the federal authority of the Brooks Act. A typical budget year for PW may include \$200 million budgeted for CIP projects.

PW interacts with other divisions (P&R, LS, SO, and others) with which they refer to as clients to periodically review various infrastructure projects that PW is overseeing. PW also hosts an annual meeting with these divisions to review at a macro level upcoming projects slated for the next budget year. The CIP Program Manager is responsible for preparing and distributing spreadsheets that offer monthly project updates. Scheduled meetings with divisions are on an as-needed basis as determined by the size, complexity, and particular project requirements.

PW contracts out virtually all design and permitting activities to outside consultants. If passed, the approximate annual addition to PW's CIP budget is estimated to be \$50 million, which according to PW staff is easily assimilated. It is estimated that with the winding down of grant funded projects this year, additional management capacity will be available to manage budget increases available as a result of the surtax income. Currently, SJC has 43 outside consultants under continuing service contracts. However, these contracts are limited to \$4 million in construction cost and \$500,000 in design fee. CIP projects exceeding these limits will require them to be separately competitively selected. Engineering contracts will be selected based on qualifications while construction projects will be primarily selected based on price.

In-house design staff have been replaced mostly with outside consultants both to reduce department costs as well the difficulty to replacing key staff through attrition. This decision has reduced PW operating costs overall by reducing labor costs while maintaining project schedules. One exception to using external consultants is surveying where SJC uses its own



survey teams on county properties and capital projects to ensure consistency and quality that meet county standards. According to PW staff, approximately 98% of all engineering related work is outsourced. PW does utilize their own in-house resident construction inspectors, but they also depend on outsourcing these services when SJC staff schedules become full commensurate on the requirements of each project.

SHERIFF'S OFFICE

The SO does not manage buildings or repairs to buildings. That task is delegated to PW. All SO administrative services are contracted out through an administrative manager who is a SO staff member. All purchases require three quotes for costs exceeding \$1,000. The SO staff is focused on Sheriff issues requiring trained personnel, not ancillary support issues, thus reducing necessary staffing levels and reducing labor costs. The SO outsources janitorial services as well as the purchase of supplies and utilizes existing service contracts to the extent possible through county procurement. When administrative services are contracted out, vendor selection is based upon the low bidder. The low bid for the purchase of diving sonar equipment and drone purchases are shown in **Figures 3-1** and **3-2** below.

Dive Sonar Quotes

Business Name	Date Quote Requested	Date Quote Received	Bid Amount
FW Fishers Mfg. Inc.	10/19/2021	10/19/2021	\$7,495.00
Detector Electronics Corp. (Resolve Corp.)	01/10/2022	01/10/2022	\$6,995.00
The Scuba Diver Store	01/11/2022	01/11/2022	\$7,020.50

FIGURE 3-1: *Dive Sonar Quotes.*

Source: St. Johns County's SO.

Award of the low bid for surveillance drones was also provided as shown below.

Drone Bids

Business Name	Date Quote Requested	Date Quote Received	Bid Amount
Airworx Unmanned Solutions	06/25/2021	06/25/2021	\$6,576.00
Florida Drone Supply, Inc.	08/24/2021	08/24/2021	\$7,026.00
VeryDrone	09/23/2021	09/23/2021	\$4,536.00

FIGURE 3-2: *Drone Bids.*

Source: St. Johns County's SO.

FIRE RESCUE

Purchased items follow County purchasing rules. Pharmaceutical and medical supplies for Fire Rescue are required to be carried on board ambulance for emergency situations. SJC bids supplies every five years. In April 2016 a supply contract was awarded for three calendar years with three one-year renewal options. The contracts ended and the contract was rebid in March 2022. The contract was awarded to multiple vendors and is now in effect with the same length



of contract as before. The next bid for these supplies will begin in 2028. A minimum of three quotes/bids are required. An example provided by FR for selecting lowest and best price includes the bids received for the annual pharmaceutical supply contract for ambulances as shown in **Figure 3-3** below. In this example, all bids were accepted. Note that the bid includes a discount percentage off catalog or online pricing. This allows the County the flexibility to select whichever vendor offers the lowest total price for any item based on the vendor's catalog price and discount.

Pharmaceutical and Medical Supply Bid

Bidders	Discount % Percentage Off
Henry Schein, Inc. <i>135 Duryea Road, Melville, NY</i>	34%
Medline Industries, LP <i>3 Lakes Drive, Northfield, IL</i>	20%
Life-Assist, Inc. <i>11277 Sunrise Park Dr., Rancho Cordova, CA</i>	35%
Bound Tree Medical, LLC <i>5000 Tuttle Crossing Blvd., Dublin, OH</i>	37% - Pharmaceuticals 29% - Supplies

FIGURE 3-3: Example of FR selecting the lowest and best price bids received for the annual pharmaceutical supply contract for ambulances.

Source: St. Johns County's FR Department.

Other FR items that are procured include fire trucks which are purchased through a sole source contract, ambulances which use a state piggyback contract, minor vehicle repairs are done in-house at the County's fleet maintenance facility but larger repairs/engine/transmission work is done using a contracted service that was bid through county purchasing. Fire station supplies are bid, janitorial is competitively bid, landscape maintenance uses a competitively bid countywide contract. Typically, the contracts are awarded to the lowest qualified, responsive bidder.

LIBRARY SERVICES

LS was not evaluated. Infrastructure projects associated with the library are managed through PW.

COASTAL MANAGEMENT

CM is a department within Emergency Management (EM). CM is primarily responsible for managing dune and beach restoration along with finding available funding mechanisms to augment the use of County funds. SJC does not have the internal resources to provide construction services for dune and beach renourishment and depends on outside contracted services. The contracts for this type of work are generally based on the number of units (cubic yards of sand) and unit price (cost per cubic yard). Notwithstanding, other items of work like permitting and environmental monitoring during construction may be included in CM project



scopes of work under certain conditions such as in instances when timing of repairs is less of a factor or when the permitting scope exceeds SJC staff time availability.

During interviews with CM leadership, it was indicated that cost-savings measures that have been implemented to reduce project costs are established during negotiations with the contractor prior to bid awards. Examples of cost-savings opportunities provided by CM leadership included: (1) ordering variables of sand quantity (as needed) as opposed to ordering larger than needed quantities because the overall unit cost is lower and (2) removing permitting or environmental monitoring from contracts as needed and having these functions performed by SJC staff when staff has available time rather than scheduling a specific time in the contract for the contractor to perform.

SJC may use consultants to meet specific project timelines or prepare documents on larger projects. For example, SJC staff described using the Stafford Act via FEMA to reimburse SJC for beach and dune repairs on a project. The accelerated timelines required for using FEMA funding can be challenging and may require the use of consultants to provide additional assistance. For other large projects, staff relies on CCNA (Consultants Competitive Negotiation Act) -selected consultants under a SJC continuing contract to prepare permitting documents; however, on simple, small projects, staff prepares permit application documents.

PARKS AND RECREATION

P&R was not evaluated. Related infrastructure projects are managed through PW.

SUBTASK 3.2 – Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and determine the reasonableness of their conclusions.

OVERALL CONCLUSION

Overall, the County met expectations for subtask 3.2. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is discussed separately below.

ANALYSIS

PUBLIC WORKS

PW utilizes competitive bidding managed by the Procurement Department (PD) for construction projects and for professional engineering services through CCNA selections following the Brooks Act requirements for engineering consultants which are selected based on qualifications, not price. If the consultant's fees exceed PW's budget, PD is asked to assist with the negotiations. If negotiations are not successful, PD negotiates with the next firm. For roadway and related work, PW refers to FDOT staff who prepare estimates to establish approximate design and construction budgets which are compared to consultant's fees to



determine acceptability. Lastly, consultants and contractors are periodically assessed through an evaluation score card system developed by PD. Consultants and contractors are evaluated using scorecards after completion of each project to evaluate if using the contracted service was more cost effective than using in-house services.

SHERIFF'S OFFICE

An example of effectiveness and cost savings related to alternative procurement methods was provided by the SO which is currently using only Ford SUVs in lieu of any other manufacturer. Specifically, Ford SUVs provide the room necessary so one deputy can use one vehicle to haul required equipment and maintain sufficient room for arrested individuals. Previously, the County used SUVs that were varied in size and design were slightly different, which impacted the cost and utilization standardization. The County determined that the use of a single larger vehicle would provide cost savings to the SO by allowing officer to utilize the same vehicle for patrol, apprehension and prisoner transport in lieu of needing multiple vehicles to accomplish these tasks. Previous practice required providing a separate vehicle and officer to transport arrested individuals. Further the SO used a negotiated state piggyback contract through the Florida Sheriff's Association State Purchasing Program to purchase the vehicles at a discounted rate established for State of Florida vehicle purchases.

FIRE RESCUE

Virtually all services and supplies are annually bid and contracted out. The exception is small vehicle repairs using the County's fleet maintenance facility. An example provided of competitively contracted services was the annual contract for pharmaceuticals whereas in keeping with County procurement guidelines, the lowest bidder with the best overall contract value was awarded the contract. Another example provided was the recent purchase of a flash simulator device used for training purposes. Three bids were obtained, and the lowest bidder with the best overall contract value was selected. Again, a narcotics inventory control system was also bid which maintains an active inventory of narcotics on all ambulances, fire, and rescue vehicles. The lowest bidder with the best overall contract value was selected. This system also reduces the labor cost of staff keeping track of inventory thereby reducing costs.

PURCHASING

This subtask is not applicable to the PD because they procure goods and services requested by other departments and are not involved in the determination of whether the goods and services should be contracted out or accomplished in-house. This determination rests with the requesting department.

LIBRARY SERVICES

LS was not evaluated. Infrastructure projects are managed through PW.



COASTAL MANAGEMENT

Staff prepares scopes of work for RFQs and performs a cost reasonableness in-house (cost estimate) to get a general idea if the project can be done within available budget. On all but simple projects, staff seeks input from CCNA-selected (Consultants Competitive Negotiation Act) consultants under a continuing service contract to perform cost estimates prior to advertising. An example of performing a detailed cost evaluation is the dune restoration along five segments of beach following hurricanes Irma and Matthew. The document describes in detail the restoration process, probable sand mines to be utilized, haul distances, time required for restoration, material cost per ton and other variables. The cost evaluation was utilized to establish the project budget and evaluate bid costs.

PARKS AND RECREATION

P&R was not evaluated. Infrastructure projects are managed through PW.

SUBTASK 3.3 – Determine whether program administrators have made changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services.

OVERALL CONCLUSION

Overall, the County met expectations for subtask 3.3. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is discussed separately below.

ANALYSIS

PUBLIC WORKS

Changes to delivery methods are occasionally made as the need arises. An example was provided for a roadway design project at the 60 percent engineering plan completion level. A decision was made to change the type of construction contract prior to design completions. Instead of bidding the project and awarding it to a contractor with the lowest bid (design-bid-build method), the project was bid using the design-build method that fast-tracks the construction by continuing to design the project during the construction phase of the project. The design-build contractor selection was also based on the lowest competitive bid. The change in the type of contract used reflected SJC staff's understanding of the importance of the project to expedite implementation of safety measures to improve public safety. Ultimately, improving public safety on SJC roadways resulted in lower costs for the motoring public in terms of improved transit times and lower insurance rates.

SJC also utilizes a pavement management system where road pavements are evaluated using a standardized method to determine if repaving is necessary - to establish the remaining life of pavements for future budgeting purposes. SJC does not have the skilled staff necessary to



conduct the evaluations. Due to the specialized nature of the skill involved, the expanse of pavement to be evaluated and the expedited timeliness of completing the evaluation, SJC relies on consultants to perform this work. By expediting the paving evaluations SJC can prioritize paving projects and more efficiently utilize its budget.

SHERIFF'S OFFICE

An example of where a change to a service delivery method resulted in reduced program costs without sacrificing service quality is in the use of intelligent technology in the form of license plate readers. The readers utilize traffic light cameras in conjunction with imaging software to remotely track vehicles suspected in crimes in lieu of using patrol officers to track suspects. This technology has resulted in quicker arrests and less vehicle chases, thereby reducing costs.

FIRE RESCUE

FR goods and services exceeding \$1,000 in value are bid. These bids include pharmaceuticals and medical supplies. In previous years, a single bid was awarded to a vendor based on the lowest sum of each bid item's price. This practice has changed by awarding several bids to qualified vendors based on percentage discount off the catalog or online price. This change in procurement method allows FR to select each desired item needed from any vendor that results in the lowest total price. An example of this change is shown below in **Figure 3-4**.

Pharmaceutical and Medical Supply Bid

Bidders	Discount % Percentage Off
<i>Henry Schein, Inc.</i> 135 Duryea Road, Melville, NY	34%
<i>Medline Industries, LP</i> 3 Lakes Drive, Northfield, IL	20%
<i>Life-Assist, Inc.</i> 11277 Sunrise Park Dr., Rancho Cordova, CA	35%
<i>Bound Tree Medical, LLC</i> 5000 Tuttle Crossing Blvd., Dublin, OH	37% - Pharmaceuticals 29% - Supplies

FIGURE 3-4: Example of FR selecting the lowest and best price bids received for the annual pharmaceutical supply contract for ambulances.

Source: St. Johns County's FR Department.

Other FR items that are procured include fire trucks which are purchased through a sole source contract, ambulances which use a state piggyback contract, minor vehicle repairs are done in-house at the County's fleet maintenance facility but larger repairs/engine/transmission work is done using a contracted service that was bid through county purchasing. Fire station supplies are bid, janitorial is competitively bid, landscape maintenance uses a competitively bid countywide contract. Typically, the contracts are awarded to the lowest qualified, responsive bidder.



PURCHASING

Under Bid No: 22-53; Janitorial Services for Various SJC Facilities, the low bidder for multiple locations was awarded a contract under the previous bid for countywide janitorial services. Their performance under this previously awarded contract was documented as unsatisfactory where multiple notices of default were issued, and facilities were removed from the contract by amendment due to the continued poor/non-performance. Based upon the available documentation of these issues, the County did not award them any locations for which they were issued notice of default, or that were removed from their previous contract, namely library locations. Instead, the County awarded to the second low bidder for those locations.

LIBRARY SERVICES

LS was not evaluated. Infrastructure projects are managed through PW.

COASTAL MANAGEMENT

CM commissioned a value engineering study on dune restoration to determine options for construction cost savings without negatively affecting the quality of the restoration project. The documentation reviewed showed that the value could be increased in targeted areas by better constructability, better performance, and/or capital or life cycle cost avoidance while maintaining necessary functions, objectives, and budget. The result was the identification of 62 ideas/concepts for projects across five target areas.

The collective impact was that the value-engineered team recommended coastal project alternatives with a maximum potential capital cost avoidance of \$2,481,000. This represents a solid example of evaluating lower cost options to accomplish to meet the goal without sacrificing quality of the final product.

PARKS AND RECREATION

P&R was not evaluated. Infrastructure projects are managed through PW.

SUBTASK 3.4 – Identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services, based on a review of similar programs in peer entities (e.g., other counties, etc.).

OVERALL CONCLUSION

Overall, the County met expectations for subtask 3.4. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is discussed separately below.



ANALYSIS

PUBLIC WORKS

SJC identified an alternative delivery method for street sweeping that uses an FDOT piggyback contract to reduce costs. This function was originally performed in-house, but PW saw the potential to save costs and implemented a process to change the project delivery method. PW also uses piggyback contracting through the SO associated with the purchase of new vehicles using a state vehicle purchasing contract. In an October 2021 BOCC agenda item, the justification used for implementing this piggyback process stated that the contract would result in lower vehicle purchase costs and would result in fewer staff resources to be utilized to meet the needs of the department in lieu of issuing a separate bid through SJC PD.

PW staff participate in regional meetings on a regular basis with other counties and municipalities and compare management, CIPs and have a roundtable discussion twice a year primarily through the American Public Works Association (APWA). The importance of meeting with peer organizations is to keep abreast of best practices that lead to increased operational efficiencies.

SHERIFF'S OFFICE

The SO attends periodic meetings with adjacent county sheriff's offices and maintains frequent communication with adjacent counties. SJC has implemented intelligent technology in the form of license plate readers which uses a technology that allows vehicles suspected in crimes to be tracked using traffic light cameras. This technology has resulted in quicker arrests and fewer vehicle chases, thereby reducing operating costs.

It is a SO policy that all full-time equivalent (FTE) employees have police-related responsibilities as their primary job functions and all support services responsibilities are outsourced. The rationale for this policy is that higher paid, specially SO-trained staff are best utilized performing SO tasks than performing tasks requiring no special training. This includes technology and IT services.

An example of implementation of a change to reduce costs provided by SJC SO includes using a particular type of helicopter for SO work. Adjacent counties have agreed to use the same type of helicopter, so replacement parts and repair mechanics are readily available. Standardization regarding helicopter type is also a benefit to SJC when pilots leave an adjacent county and want to work for SJC due to better salaries. The pilots are already familiar with the type of helicopter used so the training and learning curve are all but eliminated.

The SO implemented a change in the way they pursue suspects and investigate crimes by relying heavily on traffic light cameras and specialized tracking software instead of using multiple SO vehicles. The SO reported that using technology to solve more crime investigations uses fewer staff, and results in lower costs, more crimes solved, and fewer risks to the public by reducing the number of vehicle chases.



The SJC SO also indicated that it conducts periodic meetings with adjacent counties and sheriff's associations for coordination of sheriff-related activities and sharing of best practices. According to SO staff, the periodic meetings provide for SO's in adjacent counties to become unified when investigating crimes and apprehending suspects. Finally, close coordination of SO's results in more efficient operations, which also reduces costs. In addition to coordinating with adjacent counties and peer organizations, SJC SO exercises best practices to ensure efficient operation resulting in multiple accreditations from national and state agencies.

FIRE RESCUE

FR leadership provided an example of alternative service delivery methods that it uses almost on a monthly basis that reduces program costs. SJC and adjacent counties have a contract with one repair shop for heavy vehicle repairs (engines, transmissions, fire pumps). Because of the volume of vehicle repairs performed, spare parts availability and the expertise of the mechanics, overall repair costs are lower as are the vehicle downtimes, which lowers costs. In addition, SJC FR has established mutual aid agreements with the City of Jacksonville Fire Department (FD), City of Jacksonville Beach FD, City of St. Augustine FD, Clay County FD, Putnam County FD and Flagler County FD, as established in the SJC Comprehensive Emergency Management Plan.

LIBRARY SERVICES

Library Services will not be evaluated. Related infrastructure projects are managed through PW.

COASTAL MANAGEMENT

CM staff attends regional policy and technical conferences to remain updated on latest coastal management trends. The CM staff are members of the Florida Shore and Beach Preservation Association where the SJC BOCC chairman is involved in this organization. Staff attends training to stay updated on state and federal funding policies and developments. The significance of conference attendance and membership in professional associations is that they allow staff to review and compare their program to peer programs in other counties to keep updated on the latest trends and best practices to increase operational efficiency.

SJC commissioned a value engineering study to evaluate restoration of the dune and berm system along a five-mile stretch of South Ponte Vedra Beach that was severely eroded from recent storm events. The study recommended value-added alternatives to SJC resulting in a collective potential savings of \$2,481,000 in capital costs. The results of this study demonstrate that SJC actively sought potential cost saving measures to stretch the available budget.

PARKS AND RECREATION

P&R was not evaluated. Infrastructure projects are managed through PW.



RESEARCH TASK 4

FINDING SUMMARY

GOALS, OBJECTIVES, AND PERFORMANCE MEASURES USED BY THE PROGRAM TO MONITOR AND REPORT PROGRAM ACCOMPLISHMENTS.

FINDING SUMMARY – Overall, St. Johns County partially meets expectations for Research Task 4.

The County's Financial Plan includes five key organization-wide long-term goals and priorities identified by the Board of County Commissioners. Overall program goals and objectives are clearly stated in the Financial Plan, can be achieved within budget, and are consistent with the County's strategic plan. However, the key objectives for one department appear to be statements regarding accomplishments instead of objectives. In addition, it is not clear in some cases how to measure some departmental objectives. Furthermore, Public Works' (PW) Strategy 2020 strategic plan in May 2016 which included the development of the vision, mission, goals, objectives and performance metrics for each division is outdated. Various performance measures are implemented, yet additional performance measures can enhance program progress in meeting goals and objectives. Although diverse project management tools and processes exist, additional documentation of policies and procedures would strengthen the internal controls to provide reasonable assurance that program goals and objectives will be met.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 4.1 – Review program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the county's strategic plan

OVERALL CONCLUSION

Overall, St. Johns County ("SJC" or the "County") partially met expectations for subtask 4.1. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. Each relevant area is analyzed below. Program goals and objectives are clearly stated in the Financial Plan except for Coastal Management (CM) which lacks documented goals and objectives, can be achieved within budget, and are consistent with the County's strategic plan. Also, key objectives for Parks and Recreation (P&R) are unclear and appear to be accomplishments. However, it is not clear in some cases how to measure some departmental objectives. Furthermore, Public Works' (PW) Strategy 2020 strategic plan in May 2016 which included the development of the vision, mission, goals, objectives and performance metrics for each division is outdated. Therefore, this subtask is partially met.

ANALYSIS

COUNTY STRATEGIC GOAL AND OBJECTIVES AND BUDGET PROCESS

To address the requirements of this subtask as it relates to the County, the MJ Team obtained and reviewed the five organization-wide long-term County goals and priorities formally identified by the BOCC in March 2021 and documented in the Fiscal Year 2022 Financial Plan.

The overall goals of the County are key organization-wide long-term County goals and priorities to which department-specific goals are aligned. 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. 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. 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.

The five key organization-wide long-term goals and priorities are summarized below in **Figure 4-1**.



FIGURE 4-1: County's long-term goals and priorities.

Source: MJ Team graphic based on narrative descriptions in the Financial Plan.



Specific goals and objectives are developed in each of the County programs during the budget process. The matrix below in **Figure 4-2** 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 the budget document such as the example programs below.

Program	Economic Development	Financial Stewardship	Infrastructure	World-Class Living	Customer Service
<i>Building Operations</i>			X		X
<i>Building Services</i>	X				X
<i>Clerk of the Court</i>					X
<i>Codes Enforcement</i>					X
<i>Communications</i>					X
<i>Community Based Care</i>					X
<i>Construction Services</i>			X		X
<i>County Administration</i>	X	X	X	X	X
<i>County Attorney</i>		X	X		X
<i>County Commissioners</i>	X	X	X	X	X
<i>Economic Development</i>	X	X			X
<i>Emergency Management</i>					X
<i>Emergency Medical Services</i>					X
<i>Engineering /Project Admin.</i>			X	X	X
<i>E911</i>					X
<i>Facilities Maintenance</i>			X		X
<i>Fire Services</i>					X
<i>Library Services</i>	X	X		X	X
<i>Management & Budget</i>				X	X
<i>Parks and Recreation</i>		X	X		X
<i>Purchasing</i>				X	X
<i>Sheriff Complex Maintenance</i>		X	X		X
<i>Sheriff's Office</i>			X		X
<i>Traffic & Transportation</i>			X		X

FIGURE 4-2: Matrix that indicates and cross-references how the goals and objectives of each County program help support major countywide goals.

Source: Fiscal Year 2022 Financial Plan.



The following section presents a review of program goals and objectives to determine whether they are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan for the following departments: Public Works, Sheriff's Office, Fire Rescue, Library Services, Coastal Management, and Parks and Recreation.

In addition to reviewing the County's strategic plan, the MJ Team reviewed OMB's process to ensure the budget process incorporates departmental goals and key objectives. OMB holds an annual Administrator's Budget Workshop which combines the budgetary requests against each department's goals and objectives. This workshop is a three-day workshop involving discussion and presentation on every line-item of each department's budget. Subsequent to the Administrator's Budget Workshop, OMB presents a Recommended Budget to the Commission, which is subsequently adopted through two Budget Hearings. The MJ Team reviewed Fiscal Year 2022 Administrator's Workshop Presentation, Fiscal Year 2022 Budget Recommendation Report which includes the budget key objectives, and performance measures for each department, and the minutes of the BCC meeting dated August 31, 2021 to present the Recommended Budget. Based on analysis and discussions with the OMB Director, the budget process incorporates departmental goals and objectives.

PUBLIC WORKS

To address the requirements of this subtask, the MJ Team interviewed the Director of Public Works (PW) and reviewed the program goals and objectives documented in the Fiscal Year 2022 Financial Plan. We also reviewed Public Works' Strategy 2020 strategic plan in May 2016 which included the development of the vision, mission, goals, objectives and performance metrics for each division.

Based on our analysis, program goals align with the County's strategic plan and can be achieved within budget based on OMB's budget development procedures and Board approval process. Yet, it is not clear how the County determines if some program goals are measurable. In addition, PW's Strategy 2020 plan is outdated. Therefore, this subtask is partially met for Public Works.

PW maintains, preserves, and protects the County's infrastructure resources. The department consists of the Engineering, Fleet Maintenance, Road & Bridge, Solid Waste, and Transportation Operations Divisions. PW will serve as the primary service provider to the County departments that will benefit from the surtax funds. The PW divisions most relevant to the surtax are Engineering, Road and Bridge, and Transportation.

Figure 4-3 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan.



Program: Public Works; County Engineering/Program Administration

Description	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 and 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.
Goal: Infrastructure & Key Objective(s)	<ul style="list-style-type: none">● 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.
Goal: Customer Service & Key Objective(s)	Strengthen public education and outreach by updating information on current year funded Capital Improvement Projects on project web page(s) no less than quarterly.
Goal: Financial Stewardship & Key Objective(s)	Proficient management of Capital Improvement project budgets by reducing carryforwards 3% annually.
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">● Miles of Roadway Renewed● Number of Capital Projects Managed● Number of Right of Way Permits Reviewed <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">● Capital Projects Managed per Project Manager● Total Capital Budget per Project Manager● Total Program Cost Per Capita (Adjusted for Inflation)● % of Projects Completed within Estimated Budget● % of Projects Completed within Estimated Time● % of Capital Dollars Spent to Budget
Objectives Clearly Stated and Measurable	Objectives are clearly stated and measurable. However, it is questionable if the objective to reduce carryforwards annually is controllable and achievable.
Budget Source(s) to Achieve Objectives	Capital Improvement Projects, pages 493-494: <ul style="list-style-type: none">● Pavement Management – Capital & Maintenance, \$64.3 million● Countywide Drainage Infrastructure, \$17.8 million Department Operating Budget, Fiscal Year 2022, page 257, \$2.3 million

FIGURE 4-3: County Engineering-Program Administration: Program goals align with County strategic goals.
Source: Fiscal Year 2022 Financial Plan.



Figure 4-4 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan.

Program: *Public Works – Road & Bridge*

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.
Goal: Infrastructure & Key Objective(s)	<ul style="list-style-type: none">• 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.
Goal: World Class Living & Key Objective(s)	Provide a clean and aesthetically pleasing roadway system with 1,000 miles of roadway sweeping annually.
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• County Paved Roads Maintained (in miles)• Number of Work Orders Completed• Culverts Cleaned <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• % Program Cost of Total Transportation Budget (Excluding Reserves)• Program Cost Per Work Order• Cost per Culvert Cleaned• Road Mile per Employee• Number of Public Initiated Service Requests per Mile• Number of Work Orders per Work Crew (11 Crews)
Objectives Clearly Stated and Measurable	Objectives are clearly stated and measurable. The Financial Plan lacks linkage between the objectives and specific performance measures. For example, one objective is to respond to critical service requests the same day initiated 90% of the time. However, there is no related performance measure for this objective.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, page 251, \$9.8 million.

FIGURE 4-3: *Public Works – Road and Bridge Program goals align with County strategic goals.*

Source: Fiscal Year 2022 Financial Plan.



Figure 4-4 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, and can be achieved within budget based on OMB's budget development procedures and Board approval process , and are consistent with the County's strategic plan. Yet it is unclear how one objective can be considered measurable.

Program: *Public Works/Traffic & Transportation*

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.
Goal: Infrastructure & Key Objective(s)	Proactively maintain traffic signals through inspection and perform preventative maintenance on 90% of traffic signals annually.
Goal: Customer Service & Key Objective(s)	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	<p><u>Output</u></p> <ul style="list-style-type: none">• # Countywide Traffic Signs in Cityworks (GIS) Inventory• # Countywide Traffic Signals in Cityworks (GIS) Inventory• # Traffic Signs Produced <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• Total Signs & Signals Per Total FTEs• # Traffic Signs Produced Per (5) Sign Shop FTEs• Total Program Cost Per Capita (Adjusted for Inflation)• % Sign Production to Sign Inventory• Traffic Signal Service Calls / Total Signals• Cost per Signal Shop Emergency Call



Objectives Clearly Stated and Measurable	The infrastructure objective is clearly stated and measurable. However, the customer service objective is too broad to be measurable.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, page 255, \$2.7 million.

FIGURE 4-4: Public Works – Traffic and Transportation Program goals align with County strategic goals.
Source: Fiscal Year 2022 Financial Plan.

Figure 4-5 shows presents the program goals and objectives in the County’s Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County’s strategic plan. Yet one objective is not measurable.

Program: Public Works – Construction Services

Description	Provides contract administration and project management of assigned new construction, capital improvement, and renovations. 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.
Goal: Infrastructure & Key Objective(s)	<ul style="list-style-type: none">• 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.
Goal: World Class Living & Key Objective(s)	N/A
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Total Projects Managed• Total Projects Completed• Capital Projects Managed (in \$ millions) <p><u>Efficiency & Effectiveness</u></p> <ul style="list-style-type: none">• Program Cost Per Capita (Adjusted for Inflation)• % of Program Cost of Total County Budget• Number of Total Projects Managed per FTE• % Projects Completed / Projects Managed• Capital Projects Managed Per FTE (in \$ millions)



Objectives Clearly Stated and Measurable	Objectives are clearly stated but not measurable. One objective is for participation in RFQ's for professional services on Continuing Contracts. This objective appears to be a typical department responsibility instead of a measurable objective.
Budget Source(s) to Achieve Objectives	Capital Improvement Projects, pages 490-495: Transportation, Fiscal Year 2022, \$134 million. Department Operating Budget, Fiscal Year 2022, page 176, \$0.6 million.

FIGURE 4-5 Public Works – Construction Services: Program goals align with County strategic goals.
Source: Fiscal Year 2022 Financial Plan.

SHERIFF'S OFFICE

To address the requirements of this subtask, the MJ Team interviewed the Director- General Services Division. We also reviewed the program goals and objectives documented in the Fiscal Year 2022 Financial Plan and the Strategic Plan 2021-2024. Should the referendum pass, the County will allocate funds to the SO for law enforcement facilities, vehicles, and equipment.

Based on our analysis, program goals align with the County's strategic plan and can be achieved within budget based on OMB's budget development procedures and Board approval process . Yet, it is not clear how the County determines if some program goals are measurable. Therefore, this subtask is partially met for the Sheriff's Office.

The Sheriff's Office developed a Strategic Plan 2021-2024. The purpose of this plan is to set the direction of the agency and help agency leadership build on internal efficiencies while identifying new and innovative ways to best serve the community. The plan includes three strategic goals: 1) Grow the Agency; 2) Police the Community; and 3) Capital Improvements. **Figure 4-6** shows an overview of the strategy for Goal 3 Capital Improvements.

Strategy 1	Address immediate and long-term capital needs.
Action Plan	<ul style="list-style-type: none">• Maintain and renovate existing facilities.• Design and construct new facilities to address current and future capacity.• Partner with St. Johns County and community entities to secure funding sources in order to finance capital needs.
Purpose	<ul style="list-style-type: none">• To address current and future capacity issues concerning Sheriff's Office facilities.
Measure of Topics	<ul style="list-style-type: none">• Age and Condition of Current Facilities• Employee Growth• Impact fees• Internal Budget

FIGURE 4-6: Strategy for Goal 3 Capital Improvements
Source: Sheriff's Office Strategic Plan, Goal 3.

Figure 4-7 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, can be achieved within budget, and are consistent with the County's strategic plan. Yet some objectives are not measurable.



Program: Public Safety: Constitutional Officers & Court Services – Sheriff’s Office: Program-Law Enforcement Operations

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.
Goal: Customer Service & Key Objective(s)	<ul style="list-style-type: none">• 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.
Goal: Infrastructure & Key Objective(s)	Continue to identify and deploy emerging technologies as a primary crime reduction strategy.
Financial Stewardship & Key Objective(s)	Recruit, hire, train, and retain high quality law enforcement professionals in a very competitive economy.
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Calls for Service (excluding Routine Patrol)• Traffic Crash Investigations Agency-wide• Uniform Traffic Citations Issued• Pieces of Evidence Taken In <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• Program Cost per Capita (Adjusted for Inflation)• Average Minutes Spent on a Call• Pieces of Evidence / FTEs Processing Evidence• County Crime Rate Index (per 100,000)• % of Florida Crime Rate Index• % Change in False Alarms
Objectives Clearly Stated and Measurable	Objectives are clearly stated but not measurable, such as to expand intergovernmental communication.
Budget Source(s) to Achieve Objectives	County General Fund Budget, Fiscal Year 2022, page 185, \$66 million.

FIGURE 4-7: Program goals align with County strategic goals.

Source: Fiscal Year 2022 Financial Plan.



FIRE RESCUE

To address the requirements of this subtask, the MJ Team interviewed the Fire Rescue Chief. We also reviewed the program goals and objectives documented in the Fiscal Year 2022 Financial Plan, Master Plan 2020 and St. Johns County Fire Rescue (SJCFR)'s Response Comparison to National Fire Protection Association 1710 National Standard. This comparison was created to identify the gaps in the current SJCFR response with the National Fire Protection Association Response to identify the significant need of additional capital assets and personnel requirements.

The Fire Rescue divisions relevant to the surtax include: (1) Communications; (2) Emergency Medical Services; (3) Fire Protection; (4) Marine Rescue; and (5) Interoperable Radio Systems. Should the referendum pass, the County will allocate funds to FR to purchase fire and emergency medical services stations and related public safety vehicles.

Based on our analysis, program goals align with the County's strategic plan and can be achieved within budget based on OMB's budget development procedures and Board approval process. Yet, it is not clear how the County determines if some program goals are measurable. Therefore, this subtask is partially met for Fire Rescue.

Figure 4-8 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan.

Program: General Fund: Public Safety – Fire Rescue: Communications

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. 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.
Goal: Customer Service & Key Objective(s)	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.
Goal: Infrastructure & Key Objective(s)	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.



Financial Stewardship & Key Objective(s)	Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Total 911 Calls for Service (telephone)• Total Administrative Calls for Service (telephone)• Fire Rescue Events Dispatched (CAD generated)• Telecommunicator Completed Events <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• Average 911 Call Duration• Per Capita Cost of Program (Adjusted for Inflation)• Total Number of Service Calls Per Program FTE*• % Fire / EMS 911 Calls for Service• % Telecommunicator Completed Events• 911 Average Answer Time in Seconds
Objectives Clearly Stated and Measurable	Objectives are clearly stated and measurable.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, page 199, \$2 million.

FIGURE 4-8: Program goals align with County strategic goals.
Source: Fiscal Year 2022 Financial Plan.

The department's Fire Rescue Master Plan 2020 was accomplished by an external consultant firm which conducted a comprehensive examination of St. Johns County Fire Rescue to include management, capital assets, staffing, fire protection, community risks, response resources, deployment strategies, and service level. The plan includes recommended performance metrics such as:

- Based on NFPA 1221 standards, for 90% of all calls for service received, the communications center will notify and dispatch the appropriate units in less than 64 seconds.
- Per NFPA 1710, SJCFR will achieve a turnout time goal of 60 seconds for EMS incidents and 80 seconds for fires and special operations incidents at the 90th percentile.
- For 90% of all emergency incidents, the first due unit shall arrive within 5 minutes from the time SJCFR units are dispatched for medical emergencies and 5 minutes, 20 seconds for fire emergencies.

Figure 4-9 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan.



Program: General Fund: Public Safety – Fire Rescue: County Emergency Medical Services

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.
Goal: Customer Service & Key Objective(s)	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.
Goal: Infrastructure & Key Objective(s)	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.
Financial Stewardship & Key Objective(s)	Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Total Department Responses (CAD generated)• EMS Transports (patient reports generated)• # Treated at Scene (patient reports generated) <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• Program Cost per Capita (Adjusted for Inflation)• Average Urban Response Time-transport (minutes)• Average Rural Response Time-transport (minutes)• % Urban Response-transport unit < or = 8 minutes• % Rural Response-transport unit < or = 15 minutes• % Service Revenue Collected to Expense**
Objectives Clearly Stated and Measurable	Objectives are clearly stated and measurable.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, page 206, \$13 million.

FIGURE 4-9: Program goals align with County strategic goals.

Source: Fiscal Year 2022 Financial Plan.

Figure 4-10 shows the program goals and objectives in the County’s Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County’s strategic plan. Yet all objectives are not measurable.



Program: General Fund: Public Safety – Fire Rescue: Interoperable Radio System & Towers

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
Goal: Customer Service & Key Objective(s)	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.
Goal: Infrastructure & Key Objective(s)	Continually analyze interoperable radio system to assure effective and efficient delivery of communications
Financial Stewardship & Key Objective(s)	Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Associated 800 MHz System Debt Service• Total 800 MHz System Cost with Debt Service• Property Tax Value of 0.14 Mil (at 95%) <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• Program Cost Per Capita (Adjusted for Inflation)• % Program Cost of Total County Budget• % Total System Cost of Total County Budget• % of System Tower Sites Operational• % Total System Cost to 0.14 Mil Property Tax
Objectives Clearly Stated and Measurable	Objectives are clearly stated and some are not measurable such as continually analyze the radio system.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, page 208, \$1.2 million.

FIGURE 4-10: Program goals align with County strategic goals.

Source: Fiscal Year 2022 Financial Plan.



Figure 4-11 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget based on OMB's budget development procedures and Board approval process, and are consistent with the County's strategic plan.

Program: General Fund: Public Safety – Fire Rescue: Administration, Fire Protection & Control

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
Goal: Customer Service	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.
Goal: Infrastructure & Key Objective(s)	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.
Financial Stewardship	Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Total Department Responses (CAD generated)• Fire Safety Inspections/Plans• Fire Investigations Initiated <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• Average Urban Response Time (minutes)• Average Rural Response Time (minutes)• Firefighters per 1,000 Residents (unincorporated)• % Total Property Value Saved from Fire Damage• % Urban Response < or = 8 minutes• % Rural Response < or = 15 minutes
Objectives Clearly Stated and Measurable	Objectives are clearly stated and measurable.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, page 269, \$61 million.

FIGURE 4-11: Program goals align with County strategic goals.

Source: Fiscal Year 2022 Financial Plan.



Figure 4-12 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget based on OMB's budget development procedures and Board approval process, and are consistent with the County's strategic plan.

Program: *General Fund: Public Safety – Fire Rescue: Beach Services/Marine Rescue*

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.
Goal: Customer Service & Key Objective(s)	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.
Goal: Infrastructure & Key Objective(s)	Provide analysis of required marine rescue expansion to adequately prepare for the desired level of professional life saving services.
Financial Stewardship & Key Objective(s)	Maintain and evaluate annual expenditures and projects through dedicated processes to assure appropriate expenditures while remaining within approved funding limits.
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Total Number of Events (Citizen Assists & Emergencies)• Total Number of Citizen Assists <p><u>Effectiveness and Efficiency</u></p> <ul style="list-style-type: none">• Average Response Time (in minutes)• Cost per Mile per Year for Guarded Beach (28.8 miles)• Rescues Performed• Patients Treated• % Guarded Beach to Total Beach
Objectives Clearly Stated and Measurable	Objectives are clearly stated and measurable.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, page 292, \$0.8 million.

FIGURE 4-12: Program goals align with County strategic goals.
Source: Fiscal Year 2022 Financial Plan.



LIBRARY SERVICES

To address the requirements of this subtask, the MJ Team interviewed the Library Director and staff. We also reviewed the program goals and objectives documented in the Fiscal Year 2022 Financial Plan, Annual Plan of Service 2022 and Long-Range Master Plan 2018-2028.

Should the referendum pass, the County will use allocate funds to make library improvements.

Based on our analysis, program goals align with the County's strategic plan and can be achieved within budget based on OMB's budget development procedures and Board approval process.

Yet, it is not clear how the County determines if some program goals are measurable.

Therefore, this subtask is partially met for Library Services.

Figure 4-13 shows the program goals and objectives in the County's Financial Plan and demonstrates that program goals and objectives are clearly stated, measurable, can be achieved within budget, and are consistent with the County's strategic plan. Yet some objectives are not measurable.

Program: *General Fund: Culture & Recreation – Library Services Department: Program-County Library System*

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.
Goal: Customer Service & Key Objective(s)	<ul style="list-style-type: none">• SJCPLS will recognize that the human connection improves the customer experience.• SJCPLS will maintain a knowledgeable staff, skilled in determining users' needs and in locating relevant information.• SJCPLS will deliver library services where they are needed.• SJCPLS will build and maintain library collections based on patron interest and need.• SJCPLS will make library collections, experts, and services more readily discoverable and available to users, whether visiting libraries in person or accessing the library remotely.



Goal: Infrastructure & Key Objective(s)	<ul style="list-style-type: none">• SJCPLS will investigate additional service outlets, based upon local demographics and available funding.• SJCPLS will evaluate existing facilities, reimagining and reconfiguring to meet the community's changing needs.
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Circulation Totals• Library Materials Holdings• Number of Registered Card Holders <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• Circulation Totals / FTE• Total Registered Card Holders / FTE• Program Cost per Capita (Adjusted for Inflation)• Registered Card Holders As % of Population• Circulation/Collection Turnover Rate• Increase (Decrease) in Registered Card Holders
Objectives Clearly Stated and Measurable	Objectives are clearly stated and some are not measurable such as to deliver library services where needed.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, page 237, \$7 million.

FIGURE 4-13: Program goals align with County strategic goals.
Source: Fiscal Year 2022 Financial Plan.

In addition to reviewing the County's Financial Plan, The Library's Long-Range Master Plan 2018-2028 includes the department's vision. Elements of the vision for the future include creation of a viable library system that is accessible to all in the form of local branches, ensure adequate funding to provide a continuity of facilities and services, recognize the need for community space, evolve public programs as cultural and technological changes occur in the community, and continue to provide educational and continued learning opportunities for all people of all ages in every part of St. Johns County.

Florida Statutes 257.17(2)(e) requires, as a part of grant eligibility, that the library system have a long-range plan, an annual plan of service, and an annual budget. The annual plan is based on input from the Library Advisory Board, presented to the St. Johns County BOCC annually by the head of the St. Johns County Public Library System, and adopted by Resolution.

The Annual Plan of Service 2021-2022 includes goals, objectives, and performance measures. The Annual Plan states that Library staff will develop activities to attain the objectives and will examine the progress quarterly. The Library Advisory Board will examine the progress in achieving objectives annually. This process may result in changes to the following goals and objectives in response to new developments and opportunities for the library and the County.

1. Economic Development: Thriving and Emerging Economic Opportunities.



- ## COASTAL MANAGEMENT

Coastal Management is a unit within St. Johns Disaster Recovery Department (DRD) responsible for overseeing 42 miles of beach along the Florida coastline. Should the referendum pass, the County will use the surtax to leverage funds from other sources such as the Federal Emergency



Management Agency (FEMA) to support CM's sand remediation, renourishment, and replacement projects.

Based on our analysis, the program goals and objectives and performance measures are not documented in the Financial Plan for assessment, as staff were reallocated from PW in Fiscal Year 2022 and consolidated into one department. Therefore, this subtask is not met for Coastal Management.

Figure 4-14 shows the mission in the County's Financial Plan. The plan lacks goals, objectives and performance measures.

Description	The Disaster Recovery Department was created in Fiscal Year 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 Fiscal Year 2020, the COVID-19 pandemic. To record disaster recovery revenues and expenditures for all disaster recovery activities in order to maximize St. Johns County reimbursement.
Goal: Customer Service	No goals/objectives listed
Goal: Infrastructure	No goals/objectives listed
Financial Stewardship	No goals/objectives listed
Performance Measures	No performance measures listed in the Financial Plan
Objectives Clearly Stated and Measurable	No goals or objectives defined for this new division.
Budget Sources Budget Source(s) to Achieve Objectives	Capital Improvement Projects, page 491-492: <ul style="list-style-type: none">Physical Environment-Beach Renourishment, \$12 million Department Operating Budget, Fiscal Year 2022, page 203, \$1.3 million.

FIGURE 4-14: Program goals align with County strategic goals.
Source: Fiscal Year 2022 Financial Plan.

Although the County excluded the goals and objectives from the Financial Plan, Coastal Management's version of its project strategic plan includes an overall goal which could be incorporated into the Financial Plan.

St. Johns County's Coastal Management Strategic Plan states that the County encompasses 42 miles of Atlantic coastline, of which 16.3 miles is critically eroded. The department's strategic plan (goal) is to partner with the state, FEMA and U.S. Army Corps of Engineers to complete

shoreline projects using sand from upland mines, offshore shoals, and inlet complex.

Figure 4-15 shows Coastal Management’s Strategic Plan and timeline.



FIGURE 4-15: Overview of strategic plan to complete projects.

Source: Coastal Management Strategic Plan Document.

PARKS AND RECREATION

To address the requirements of this subtask, the MJ Team interviewed the Director of Parks and Recreation and the Assistant Director of Parks and Recreation. We also reviewed the program goals and objectives documented in the Fiscal Year 2022 Financial Plan and 2019 draft Parks Master Plan.

Should the referendum pass, the County will use allocate funds to improve public parks and recreational facilities.

Based on our analysis, program goals align with the County’s strategic plan and can be achieved within budget based on OMB’s budget development procedures and Board approval process. Yet, it is not clear how the County determines if some program goals are measurable and the Financial Plan lacks a consistent linkage between program objectives and performance measures. Therefore, this subtask is partially met for Parks and Recreation.

Figure 4-16 shows the program goals and objectives in the County’s Financial Plan and demonstrates that program goals and objectives are not clearly stated or measurable They can be achieved within budget and are consistent with the County’s strategic plan.



Program: General Fund: Culture & Recreation – Parks and Recreation Department: Program-Recreation Programs & Facilities

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.
Mission	Not documented for this program in the Financial Plan.
Goal: Customer Service & Key Objective(s)	Continued to expand tracking park inventory, asset and participant management in online software.
Goal: World Class Living & Key Objective(s)	<ul style="list-style-type: none">• 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
Performance Measures	<p><u>Output</u></p> <ul style="list-style-type: none">• Number of Recreation Partners• Number of County Programs Offered• Number of County Parkland Acres <p><u>Efficiency and Effectiveness</u></p> <ul style="list-style-type: none">• Cost of Maintenance per Parkland Acre• Program Cost per Capita (Adjusted for Inflation)• Acres of County Parks per 1,000 County Residents• Carryover of All Recreation Capital Projects• % Maintenance Expenditures to Total Operating• Total Grant Dollars Received
Objectives Clearly Stated and Measurable	Objectives are not clearly stated and appear to be accomplishments and thus are not measurable.
Budget Source(s) to Achieve Objectives	Department Operating Budget, Fiscal Year 2022, pages 233, \$10.8 million.

FIGURE 4-16: Program goals align with County strategic goals.

Source: Fiscal Year 2022 Financial Plan.

RECOMMENDATION 4.1 – County - Review and revise program goals and objectives to ensure that they are measurable and there is alignment between objectives and performance measures. Public Works - Update the department's strategic plan which includes the vision, mission, goals, objectives and performance metrics for each division.



SUBTASK 4.2 – Assess the measures, if any, the County uses to evaluate program performance and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

OVERALL CONCLUSION

Overall, St. Johns County’s assessment is partially met for subtask 4.2. The only area considered for this subtask is the Public Works (PW) department since it is primarily responsible for administration of the programs related to the sales surtax. To reach this conclusion, the MJ Team reviewed the Financial Plan noting that the performance measures lack a target or benchmark to achieve.

ANALYSIS

The County reports the annual outcomes or performance measures annually.

As indicated in the Fiscal Year 2022 Financial Plan, 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. The departmental program narratives include performance measures which are not directly related to the key objectives.

PUBLIC WORKS

To address the requirements of this subtask, the MJ Team interviewed the Director of Public Works and the Director, Office of Management and Budget. We also reviewed the key objectives and performance measures documented in the Financial Plan and compared these to standard performance metrics based on the MJ Team’s research.

PW’s performance metrics lack reference to industry standards or other criteria. Example of the department’s metrics include the following;

- Miles of Roadway Renewed
- % Projects Completed / Projects Managed
- Total Signs & Signals Per Total FTEs
- # Traffic Signs Produced Per (5) Sign Shop FTEs
- Traffic Signal Service Calls / Total Signals

However, performance metrics reported by independent sources offer reference to industry standards. Although PW uses some of these metrics, other include the following, which provide a more robust assessment of program performance.

- Percentage of Capital Projects Completed on Time:
- Percentage of Capital Projects Completed Within Project Budget
- Percentage of Projects Initiated Within 12 Months of Funding Authorization



- Total Miles of Municipal Streets Paved
- Total Miles of Municipal Sidewalk Repaired
- Number of Water Line Breaks
- Percentage of Bridges with a Sufficiency Rating of 50%:
- Average Number of Customer Complaints per Week
- Percentage of Resident Complaints Addressed Within 24 Hours
- Percentage of Street Lights in Service

Figure 4-19 shows PW's performance measures as documented in the Financial Plan.

PERFORMANCE MEASURES		Actual Fiscal Year 2020	Estimated Fiscal Year 2021	Adopted Fiscal Year 2022
Program: County Engineering/Program Administration				
Key Objectives:				
<ul style="list-style-type: none"> • 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. • Strengthen public education and outreach by updating information on current year funded Capital Improvement Projects on project web page(s) no less than quarterly. • Proficient management of Capital Improvement project budgets by reducing carryforwards 3% annually. 				
I N P U T	Number of Full-time Equivalents (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 E N C Y	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 I V E N	% 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%



PERFORMANCE MEASURES		Actual Fiscal Year 2020	Estimated Fiscal Year 2021	Adopted Fiscal Year 2022
E S S				
Program: Public Works - Construction Services				
<ul style="list-style-type: none"> • Key Objectives: 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. 				
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 I E N C Y	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 I V E N E S S	% Projects Completed / Projects Managed	74%	17%	22%
	Capital Projects Managed Per FTE (in \$ millions)	\$6.1	\$8.0	\$12.34
Program: Public Works - Traffic and Transportation				
Key Objectives: <ul style="list-style-type: none"> • Proactively maintain traffic signals through inspection and perform preventative maintenance on 90% of traffic signals annually. • 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. • 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. 				
I N	Total Operating and Maintenance Expenditures	\$2,197,416	\$2,285,746	\$2,646,467



PERFORMANCE MEASURES		Actual Fiscal Year 2020	Estimated Fiscal Year 2021	Adopted Fiscal Year 2022
P U T	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 I E N C Y	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 I V E N E S S	% 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

Program: Road and Bridge Maintenance

Key Objectives:

- 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.
- Provide a clean and aesthetically pleasing roadway system with 1,000 miles of roadway sweeping annually.

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	% 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



PERFORMANCE MEASURES		Actual Fiscal Year 2020	Estimated Fiscal Year 2021	Adopted Fiscal Year 2022
I E N C Y E F F E C T I V E N E S S	Cost per Culvert Cleaned	\$38.83	\$45.42	\$42.00
	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

FIGURE 4-19: Performance measures lack targeted outcomes.
Source: Fiscal Year 2022 Financial Plan.

RECOMMENDATION 4.2 – Public Works - Document the target performance metric and rationale for each performance measure in addition to the actual annual outcomes to determine if performance levels meet expectations. Also incorporate additional performance measures to enhance program progress in meeting goals and objectives.

SUBTASK 4.3 – Evaluate internal controls, including policies and procedures, to determine whether they provide reasonable assurance that program goals and objectives will be met.

OVERALL CONCLUSION

Overall, St. Johns County partially met expectations for subtask 4.3. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. The only area considered for this subtask is the Public Works (PW) department since it is primarily responsible for administration of the programs related to the sales surtax.

ANALYSIS

PUBLIC WORKS

To address the requirements of these subtasks as they relate to PW, the MJ Team examined a construction contract management audit completed in September 2020 and requested departmental policies and procedures for evaluation.

Our review determined that although management made improvements in construction contract processes and procedures based on the 2020 audit findings, the recommended policies and were not documented. In addition, inconsistent documentation and budget



amounts between systems were observed during a walkthrough of the Smartsheet system. Therefore, the subtask for Public Works is partially met. The results of the review are discussed below.

To address the requirements of this subtask, the MJ Team reviewed information provided by program administrators.

Project Management Tools

<input type="checkbox"/> Bid Opening
Department Approval
Agenda Manager (Legal/OMB/Admin)
<input type="checkbox"/> Board Meeting
Issue Notice of Award/Contracts
Receive NOA/Contracts
Approval of Continuing Services Contractor Proposal
<input type="checkbox"/> Execute Contracts/Send Bond
Receive Bond
Pre-Con Meeting
Issue NTP/TO
Construction (NTP to Substantial)
<input type="checkbox"/> Change Orders
Change Order 1
Substantial to Final Completion

As discussed in Subtask 1.1 in this report, PW uses several tools to provide reasonable assurance that program goals and objectives will be met.

These tools include the Encumbrance & Expenditure Report (E&E Report) used to track project budgets, funding, encumbrances, and expenditures. In addition, PW implemented Smartsheet, which enables project managers to maintain all project information and documentation including contracts and close-out documents in one location, as shown in **Figure 4-20**.

FIGURE 4-20: Excerpt of project information stored in Smartsheet.
Source: Excerpt of Project Information Stored in Smartsheet.

Although various project management tools have been implemented, we observed an inconsistency in completion of a close-out form with only a portion of the total contract cost. Also, the budget amount for the project in Smartsheets did not agree significantly with the budget amount in the eFinance system which independently tracks project budgets and expenditures.

Policies and Procedures

PW lacks written department policies and procedures. As discussed in Subtask 1.4 in this report, the Office of Inspector General completed an internal audit of the PW Construction Contract Management Process and issued its report dated September 30, 2020. The report recommended documentation of policies and procedures pertaining to the construction contract management process, policy to define when pre-construction meetings are required, and for the approval, review and monitoring of payments to contractors.



RECOMMENDATION 4.3 – Public Works - Develop and document the policies recommended in the Construction Contract Management Process audit and a department project management manual including examples of completed forms and a periodic compliance review of project files for accuracy and completeness and verification of project budgets and expenditures to other systems. Comprehensive department policies and procedures will enhance management oversight and strengthen internal controls over the program.



RESEARCH TASK 5

The MJ Team did not evaluate subtask 5.1 through 5.5 by program because the availability and accuracy of public documents apply universally to all program areas. Moreover, the development of public information is primarily the responsibility of Public Affairs (PA) and Finance & Budget.

FINDING SUMMARY

THE ACCURACY OR ADEQUACY OF PUBLIC DOCUMENTS, REPORTS, AND REQUESTS PREPARED BY THE COUNTY WHICH RELATE TO THE PROGRAM.

FINDING SUMMARY – Overall, St. Johns County met expectations for Research Task 5.

The County prepares and makes available in the public domain financial and non-financial information that is useful, adequate, and accurate. The County uses some internal data analytics to assess the adequacy of the data it provides to the public; however, a more formal evaluation process (report) to periodically evaluate the adequacy and accuracy of data is needed. This evaluation should address factors such as whether the information is relevant, useful, and reached its intended audiences. The County website provides both adequate program performance and cost information. The County provided evidence that it has a process in place to ensure financial data available to the public is accurate. The County also has a sufficient process in place to ensure that incorrect, erroneous, and incomplete information is corrected timely.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 5.1 – Assess whether the program has financial and non-financial information systems that provide useful, timely, and accurate information to the public.

OVERALL CONCLUSION

Overall, St. Johns County (“SJC” or the “County”) met expectations for subtask 5.1. To reach this conclusion, the MJ Team assessed the County’s financial and non-financial information systems that provide useful, timely, and accurate information to the public.

ANALYSIS

To address the requirements of this subtask, the MJ Team conducted a joint interview with individuals in the following positions:

- Director of Public Affairs
- Director of Public Works
- Library Director
- Fire Rescue Chief



- Director of Emergency Management
- Director of Parks and Recreation
- Director of General Services Division

The County provided the following information to inform our conclusion:

- Link to the County website
- Multiple news/press releases published in local newspapers and on social media (e.g., Facebook, Twitter, Instagram, Nextdoor)
- SJC's local government infrastructure surtax updates
- Television and radio broadcasts highlighting upcoming capital projects
- County sponsored workshops and open meetings to provide opportunities for the public to learn more about upcoming projects

The St. Johns County Clerk of Circuit Court and County Comptroller (Clerk) provides a variety of financial information on the website for financial transparency. In addition to annual budget and financial report data, monthly details of financial activity are provided to the public on the website.

The Director of Public Affairs has responsibility for ensuring accurate and timely information reaches SJC community members, the media, and the Board of County Commissioners (BOCC). The Director of Public Affairs serves as the primary point of contact for media inquiries and monitors coverage; manages the County's social media accounts; assists with managing website content; and coordinates with other departments regarding drafting news releases and sends out releases in a timely manner. The Director of Public Affairs also attends County Commissioner's meetings and other meetings as necessary to stay informed about County activities. **Figure 5-1** provides sample financial and non-financial documents available to the public on the County's website, social media platforms, and in print and electronic media. These documents provide evidence that the County has sufficient financial and non-financial information systems in place that provide useful, timely, and accurate information to the public.

Sample Documents Available to the Public on the Website	
Financial Information	Description/Purpose
<i>St. Johns Comprehensive Annual Financial Report (CAFR) Fiscal Years 2017-2020</i>	A report compiled by a state, municipal or other governmental accounting staff and audited by an external group of accountants or a certified accounting firm utilizing GASB requirements. It is composed of three sections: Introductory, Financial and Statistical. The CAFR combines the financial information of fund accounting and Enterprise Authorities accounting.
<i>Fiscal Year 2022 Final Millage Resolution</i>	Resolution that sets the Final Milage Rates for Fiscal Year 2022, which is set by the BOCC.



Sample Documents Available to the Public on the Website	
Financial Information	Description/Purpose
<i>Fiscal Year 2022 Final Budget Resolution</i>	Resolution that resolves the Final Budget for Fiscal Year 2022, which is set and adopted by the BOCC.
<i>Fiscal Year 2022 Tentative Budget</i>	Tentative Fiscal Year 2022 budget that was prepared initially, published and recorded by each local government for an ensuing fiscal year prior to its approval by the Department of Taxation and such other supervisory bodies as are charged by law with the examination of tentative budgets, and prior to its subsequent adoption.
<i>Fiscal Years 2022 & 2023 Budget Calendar</i>	A tentative budget calendar for Fiscal Year 2022 and 2023 that gives the date, participants, and item/activities of key budget related activities throughout the year.
<i>Fiscal Year 2022 Recommended County Budget</i>	Recommended Fiscal Year 2022 budget is the budget document recommended to the board of supervisors by the designated county official.
<i>Fiscal Year 2022 Administrator's Budget Workshop Schedule</i>	Schedule which breaks down the dates and timeslots to be used for the Fiscal Year 2022 Administrator's Budget workshop.
<i>Administrator's Budget Workshop Book</i>	Budget workshops can offer the general public, as well as organized stakeholders, an opportunity to question, comment on, and shape budget goals and development. Workshops may involve gatherings of various sizes and will often make use of a facilitator.
<i>Administrator's Budget Workshop User Guide</i>	A user guide provided for the purpose of directing the reader to particular service areas within the Workshop budget workbook.
<i>Fiscal Year 2022 Financial Plan</i>	This plan provides a comprehensive picture of the County's current finances, financial goals and the strategies the County has set to achieve those goals. This plan includes the details pertaining to the County's cash flow, savings, debt, investments, insurance and any other elements of the County's financial stability.
<i>Budget in Brief</i>	A condensed version of the current year's budget and also highlights the County's fiscal plans for 2022. Additionally, it consists of summarized data that can be used as a quick reference guide.
<i>Fiscal Year 2022 Capital Improvement Plan</i>	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.
<i>Tracking Your Tax Dollars</i>	Inaugural publication of the County's Popular Annual Financial Report (PAFR) for Fiscal Year 2020. The PAFR, which is derived from the Comprehensive Annual Financial Report, summarizes in an easy-to-read format our county's financial picture with how your tax dollars are collected and spent plus trends on demographics, housing, taxes, debt, capital assets, and many others.
<i>Monthly Details of Financial Activity</i>	The County provides monthly details of financial activity which includes, which includes all revenue and expense activity along with trial balances for all funds.



Sample Documents Available to the Public on the Website	
Non-Financial Information	Description/Purpose
<i>2025 Comprehensive Plan</i>	The comprehensive plan, sometimes also referred to as a master plan or a general plan, is the foundational document of long-term planning and zoning.
<i>2022 Growth Management Calendar</i>	A calendar for Fiscal Year 2022 that gives the dates of key events related to growth management throughout the year.
<i>Press Releases</i>	A written document prepared for the media that announces newsworthy events in the County.
<i>Social Media Posts (Facebook, Twitter, Instagram, Nextdoor)</i>	Notices about County related newsworthy events and other important information pertaining to St. Johns County is posted through various social media platforms (e.g., Facebook, Twitter, etc.).
<i>Newspaper Posts (St. Augustine Record, First Coast News, etc.)</i>	Public meeting notices and noteworthy stories are published in local newspapers.
<i>GTV – Comcast Channel 261</i>	The County’s local cable channel that carries County Commission meetings, etc.
<i>Other Electronic Media (News4JAX, WJCT News, etc.)</i>	Local television stations that regularly carry news stories about the County.
<i>Radio Station (Newstalk 102.1 FM WFOY)</i>	News radio.

FIGURE 5-1: Current Financial and Non-Financial Information on the Website.
Source: Compiled by the MJ Team.

In addition to the website, the County uses social media, newsprint, and electronic media (television) to ensure community members receive useful, up-to-date, accurate information.

The County uses social media platforms such as Facebook, Twitter, Nextdoor, Instagram, Vimeo and the St. Johns (mobile application) to ensure community members receive information about public meetings and are kept apprised of transportation project status “real time.”

For example, road and transportation topics are shared with community members using Facebook, Twitter, and Nextdoor. The St. Johns mobile application alerts community members of heavy traffic congestion so that they can avoid unnecessary delays. News releases are routinely shared with over 50 print and digital media partners so that transportation issues that impact both areas are promptly communicated.

Additionally, Public Works (PW) provides financial information concerning capital projects on the County website. PW is currently developing a Countywide app that the public can download to their phone. The app will allow the public to submit work order requests, complaints, and concerns related to County operations. The app will also allow the County to “push” alerts and notices out to the public who are using the app. This app will replace the County PRIDE complaint system that is currently being used.

SUBTASK 5.2 – Review available documents, including relevant internal and external reports, that evaluate the accuracy or adequacy of public documents, reports, and requests prepared by the County related to the program.

OVERALL CONCLUSION

Overall, St. Johns County partially met expectations for subtask 5.2. To reach this conclusion, the MJ Team assessed relevant internal and external reports, that evaluate the accuracy or adequacy of public documents.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the Director of PA.

During data collection, the MJ Team did not uncover any instances where data published in the public domain was inaccurate. The PA office provided nearly 30 examples of internal analytics it uses to evaluate the adequacy of public documents. We examined internal report analytics related to publicly available information as shown below in **Figure 5-2**.

- St. Johns County Website Analytics
- GTV (Comcast 216) Analytics
- Facebook social media Analytics
- Instagram Social Media Analytics
- Twitter Social Media Analytics
- Nextdoor Social Media Analytics

Two examples of how the county uses internal analytics are noted below.

1-cent sales tax proposal to be discussed by St. Johns County commissioners



The Office of Public Affairs (OPA) played a key role in informing the public about the Surtax referendum. Three slides were created for broadcast on GTV (Comcast Channel 261) over a three-month period and data analytics showed that slide 1 aired a total of 2,160 times; slide 2 aired a total of 2,304 times; and slide 3 aired a total of 14,112 times. GTV airs data content based on perceived public feedback.

As another example, in 2021, the County received American Rescue Plan Act (ARPA) federal funds. In order to create a central location with ARPA related content, the OPA worked with its in-house website developer to create a unique page with all the pertinent details of the federal funding: www.sicfl.us/SJCARPA. Web page visitors can find FAQs, information on the exterior improvement grant application process and general information about ARPA. The web page was launched in September 2021. From September

2021 through June 2022, the ARPA web page received 3,673-page views, 2,883 unique page views, with viewing time totaling 171 hours and 11 minutes.

While the OPA was able to provide examples of how it uses electronic media and website analytics to informally measure adequacy of data, no formal report or process is in place to evaluate the accuracy and adequacy of the County's public information.



The U.S. Government Accountability Office and Dashboards suggest that public sector/governmental organizations need best practice standards for accurate and timely information to: 1) ensure accountability, 2) manage service effectiveness, and 3) prioritize the best use of resources. An example of the application of this best practice would be to conduct a regular evaluation/audit (e.g., bi-weekly, monthly, or quarterly depending on the function) of the content of information.

The Director of Public Affairs should develop a process for establishing quality standards and a formal process for public data integrity. This process should involve a "sweep" of the content by navigating website and social media pages to ensure the content remains useful and accurate.

Figure 5-2 presents the type of criteria the County should consider when evaluating/auditing its website, social media postings and news releases, print and digital media materials as well as other information published in the public domain.

Evaluation/Audit Criteria	Description
<i>Identify Potential Data Integrity Deficiencies</i>	Determine if data has been altered, deleted or lost without management detecting how, when, and by whom.
<i>Determine Whether Data/Information is Correct and/or Complete</i>	Determine if the data is still relevant. As content ages, facts and data that were once accurate can become inaccurate.
<i>Determine Common Data Threats</i>	Determine if the information has been subjected to human error, unintended information transfer errors, misconfiguration and security errors, malware, insider threat, cyberattack, and compromised hardware.
<i>Determine Whether Content is Effective/Still Serving Original/Intended Purpose</i>	Determine if the content is useful and if it is reaching its intended audience.
<i>Train Users and Maintain Training Records</i>	Ensure users are properly trained on systems, policies, and procedures.
<i>Conduct Audits and Reviews</i>	Conduct periodic audits, evaluate controls, and promote compliance policies and procedures.

FIGURE 5-2: Sample Process to Evaluate Adequacy and Accuracy of Public Documents.

Source: MJ Team's Best Practices Database based on The U.S. Government Accountability Office and Dashboards' best practices.

RECOMMENDATION 5.2 – Develop and implement a formal evaluation process (report) to periodically evaluate the adequacy and accuracy of data provided to the public after publication. This evaluation should address factors such as whether the information is relevant, useful, and reached its intended audiences. Evaluation standards should be created by all staff responsible for developing public documents.



SUBTASK 5.3 – Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

OVERALL CONCLUSION

Overall, St. Johns County met expectations for subtask 5.3. To reach this conclusion, the MJ Team assessed relevant department information to determine the public’s ability to access program performance and cost information.

ANALYSIS

To address the requirements of this subtask, the MJ Team conducted a joint interview with the following positions:

- Director of Public Works
- Library Director
- Fire Rescue Chief
- Director of Emergency
- Director of Parks and Recreation
- Director of General Services, Sherriff’s Office

The MJ Team also reviewed the following documents:

- Example Capital Infrastructure List for a Proposed 1 cent Sales Tax
- Public Works – Neighborhood Bill of Rights
- KPI Dashboard Summary, 2021
- Fiscal 2022 Financial Plan

As for cost information, the County has a detailed “Example Capital Infrastructure List for the Proposed 1 cent Sales Tax” as shown in **Figure 5-3** along with a Surtax FAQ as shown in **Figure 5-4** posted on the homepage.

Example Capital Infrastructure List for a Proposed One Cent Sales Tax		
Presented on February 15, 2022		
Roads & Infrastructure		
CR 16A Improvements		9,600,000
CR 208 Town Branch Bridge #784023		2,900,000
CR 210 / US1 Interchange		28,000,000
CR 210 4-lane section from Greenbriar to CR 16A		32,800,000
CR 2209 (Central) from CR210 to CR208		25,000,000
CR 2209 4L to 6L Widening, CR210 to SR9B		8,500,000
CR2209/CR210 Intersection/Interchange Modifications		12,600,000
Four Mile Road Westbound Turn Lane Approaching SR16		2,500,000
Kings Estate Road Corridor Improvements		21,000,000
Longleaf Pine Parkway 4-Laning: Roberts Road to Veterans Parkway		10,000,000
Mickler Road: Roundabout to A1A		14,000,000

FIGURE 5-3: Capital Infrastructure List.
Source: St. Johns County’s website.



Additionally, the MJ Team located program performance data on the County's website for all six program areas that are being assessed to receive surtax funds. This data was found in the County's Fiscal 2022 Financial Plan.

Program performance data is described as quantifiable measures used to evaluate the success of an organization's operations over a period of time. Measurement of this data can be used to identify/flag areas of increasing or decreasing performance that may warrant further investigation or evaluation.

1. What is the proposed infrastructure surtax?	
The infrastructure surtax is a voter-approved one percent sales tax used to invest in local infrastructure improvements, such as public safety, roads, sidewalks, parks, libraries and beach renourishment. Proceeds may not be used to pay for operating expenses.	
2. What does this tax apply to?	
The additional 1% or one-cent sales tax applies to all transactions in the county subject to the state imposed sales tax on goods and services. Here is an example of how it would be applied:	
What you spend	What gets allocated for infrastructure projects
\$1	One cent
\$5	Five cents
\$2,500	\$25
\$5,000*	\$50

FIGURE 5-4: Surtax allocation for infrastructure projects.
Source: St. Johns County's website.

Figure 5-5 presents an example for Fire Rescue performance measures that were found in the County's Fiscal 2022 Financial Plan.

Performance Measures	Actual Fiscal Year 2020	Estimated Fiscal Year 2020	Adopted Fiscal Year 2022
Fire Rescue Events Dispatched (CAD generated)	60,987	55,213	64,000

FIGURE 5-5: Example of Fire Rescue Performance Measures, 2022.
Source: St. Johns County, Fiscal 2022 Financial Plan.

While the MJ Team located performance indicators in the Fiscal 2022 Financial Plan, this data could be enhanced by providing the public with explanations as to why some statistics increased or decreased from year-to-year (sometimes significantly) and what actions will be put in place to improve and sustain program performance.



SUBTASK 5.4 – Review processes the program has in place to ensure the accuracy and completeness of any program performance and cost information provided to the public.

OVERALL CONCLUSION

Subtask 5.4 is met overall. To reach this conclusion, the MJ Team assessed relevant department data and conducted interviews with staff to ensure the County has processes in place to ensure accuracy and completeness of any program performance and cost information provided to the public.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the following positions:

- Director, Office of Management and Budget
- Deputy Chief Financial Clerk
- Director Public Works
- County Attorney

We also examined the following financial and BOCO documents

- St. Johns County Administrative Code
- FY 2022 Tentative Budget
- 2021 Adopted Budget
- Fiscal Year 2022 Financial Plan
- 2022 Capital Improvement Plan
- Comprehensive Annual Financial Report – Fiscal Year 2020
- Multiple County Council Agendas that Document Authorization to Approve Projects
- Community engagement process documentation (e.g., related agendas, public notices, minutes documenting project planning initiatives and on-going status meetings)

The above referenced leadership positions told the MJ Team that the County uses its Administrative Code as the foundation for ensuring processes are in place to make certain program performance and cost information provided to the public is accurate and complete.

This document guides the development of the St. Johns County's overall (1) Financial Planning, (2) Budgeting, (3) Long-Range-Planning, and (4) Audit processes, which are all critical to financial accuracy and completeness the County's program performance and cost information.

Figure 5-6 highlights the purpose of the administrative code and the most critical sections that address this subtask.

St. Johns County Administrative Code

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

200.1 Purpose

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

FIGURE 5-6: *St. Johns County Administrative Code.*
Source: St. Johns County's website.

200.3 Financial Planning Policy

The County will balance the financial burden of program costs 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 BOCC. 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).

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

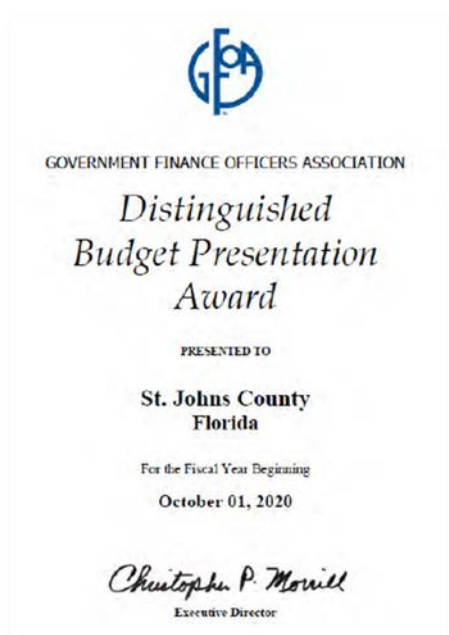
evaluate the affordability of any applicable debt. The County will coordinate the CIP with the development of the operating budget.

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).

County leadership that was interviewed was intimately familiar with the financial documents that the MJ Team evaluated along with the applicable policies and procedures presented in the County's Administrative Code. BOCC meeting agendas and support materials were also reviewed and provided further documentation that multiple reviews, accuracy checks, and approval sign-offs performed by County leadership and Commissioners exists and are regularly followed.



Additionally, for nearly 30 consecutive years, the St. Johns County Clerk of the Circuit Court and Comptroller have received the Government Finance Officers Association's Certificate of Achievement for Excellence in Financial Reporting, which validates accuracy and completeness of information provided to the public. Meeting the criteria for this award, ensures the County has a high-level of transparency and accessibility with its finances, primarily communicated in its annual financial report.

The association's website states that *"GFOA's Awards for Excellence in Government Finance recognize innovative programs - contributions to the practice of government finance that exemplify outstanding financial management. The awards stress practical, documented work that offers leadership to the profession and promotes improved public finance."*

While the County Administrative Code addresses this subtask, the MJ Team noted it was initially written in November 2005 and last revised in June 2012. Generally, best management practices suggests guidelines of this nature should be formally reviewed and updated every two to three years, even if no significant changes are required.



SUBTASK 5.5 – Determine whether the program has procedures in place that ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents, reports, and other materials prepared by the County and that these procedures provide for adequate public notice of such corrections.

OVERALL CONCLUSION

Overall, the County met expectations for subtask 5.5. To reach this conclusion, the MJ Team assessed procedures in place to ensure that reasonable and timely actions are taken to correct any erroneous and/or incomplete program information included in public documents.

ANALYSIS

Based on the information received during interviews with the Office of Public Affairs (OPA), steps are taken to ensure information that is published and broadcast in the public domain is accurate and complete.

To address the requirements of this subtask, the MJ Team interviewed individuals in the following positions:

- Director of Management & Budget
- Director of Public Works
- Library Director
- Fire Rescue Chief
- Director of Emergency Management
- Director of Parks and Recreation
- Director of General Services Division

The County provided the following information that the MJ Team reviewed and assessed.

- County Commission Meeting Agendas and Support Documents
- Press Releases and Social Media Posts
- Sample video broadcasts on electronic media such television and radio

Figure 5-7 shows an example of a document that was provided to the public with incorrect information and **Figure 5-8** shows an example of the corrected document. It was noticed that the document presented in **Figure 5-7** was incorrect two days after it was posted. The document was corrected immediately after the error was noted.



ORDINANCE NUMBER: 2022 -

AN ORDINANCE OF THE COUNTY OF ST. JOHNS, STATE OF FLORIDA, REZONING LANDS AS DESCRIBED HEREINAFTER FROM THE PRESENT ZONING CLASSIFICATION OF OPEN RURAL (OR) TO PLANNED UNIT DEVELOPMENT (PUD); MAKING FINDINGS OF FACT; REQUIRING RECORDATION; AND PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

WHEREAS, the development of the lands within this rezoning shall proceed in accordance with the application, dated February 3, 2022 in addition to supporting documents and statements from the applicant, which are a part of Zoning File PUD 2022-04 Madison St. Augustine PUD, as approved by the Board of County Commissioners, and incorporated by reference into and made part hereof this Ordinance. In the case of conflict between the application, the supporting documents, and the below described special provisions of this Ordinance, the below described provisions shall prevail.

SECTION 1. Upon consideration of the application, supporting documents, statements from the applicant, correspondence received by the Growth Management Department, recommendation of the Planning and Zoning Agency, and comments from the staff and the general public at the public hearing, the Board of County Commissioners, finds as follows:

1. The request for rezoning has been fully considered after public hearing with legal notice duly published as required by law.
2. The rezoning to **Planned Unit Development (PUD)** is consistent with the Comprehensive Plan, in that:
 - (a) The rezoning is compatible and complementary to conforming adjacent land uses. (Objective A.1.3.11)
 - (b) The rezoning encourages an efficient and compact land use pattern and supports balanced growth and economic development. (Objective A.1.11)
 - (c) The proposed project is consistent with the goals, policies and objectives of the 2025 St. Johns County Comprehensive Plan.
3. The rezoning to **Planned Unit Development (PUD)** is consistent with the St. Johns County Land Development Code.
4. The zone district of **Planned Unit Development (PUD)** is consistent with the land uses allowed in the land use designation of Mixed Use District as depicted on the 2025 Future Land Use Map.

FIGURE 5-7: Example of a document that was provided to the public with incorrect information.
Source: St. Johns County's OPA.



ORDINANCE NUMBER: 2022 -

AN ORDINANCE OF THE COUNTY OF ST. JOHNS, STATE OF FLORIDA, REZONING LANDS AS DESCRIBED HEREINAFTER FROM THE PRESENT ZONING CLASSIFICATION OF ~~OPEN RURAL~~ COMMERCIAL GENERAL (CG) WITH CONDITIONS TO PLANNED UNIT DEVELOPMENT (PUD); MAKING FINDINGS OF FACT; REQUIRING RECORDATION; AND PROVIDING AN EFFECTIVE DATE.

NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF ST. JOHNS COUNTY, FLORIDA:

WHEREAS, the development of the lands within this rezoning shall proceed in accordance with the application, dated February 3, 2022 in addition to supporting documents and statements from the applicant, which are a part of Zoning File PUD 2022-04 Madison St. Augustine PUD, as approved by the Board of County Commissioners, and incorporated by reference into and made part hereof this Ordinance. In the case of conflict between the application, the supporting documents, and the below described special provisions of this Ordinance, the below described provisions shall prevail.

SECTION 1. Upon consideration of the application, supporting documents, statements from the applicant, correspondence received by the Growth Management Department, recommendation of the Planning and Zoning Agency, and comments from the staff and the general public at the public hearing, the Board of County Commissioners, finds as follows:

1. The request for rezoning has been fully considered after public hearing with legal notice duly published as required by law.
2. The rezoning to **Planned Unit Development (PUD)** is consistent with the Comprehensive Plan, in that:
 - (a) The rezoning is compatible and complementary to conforming adjacent land uses. (Objective A.1.3.11)
 - (b) The rezoning encourages an efficient and compact land use pattern and supports balanced growth and economic development. (Objective A.1.11)
 - (c) The proposed project is consistent with the goals, policies and objectives of the 2025 St. Johns County Comprehensive Plan.
3. The rezoning to **Planned Unit Development (PUD)** is consistent with the St. Johns County Land Development Code.
4. The zone district of **Planned Unit Development (PUD)** is consistent with the land uses allowed in the land use designation of Mixed Use District as depicted on the 2025 Future Land Use Map.

FIGURE 5-8: Example of the corrected document that was initially provided to the public with incorrect information. Source: St. Johns County's OPA.



The OPA follows a stringent approval process to ensure mistakes are caught before public information is disseminated.

The approval process follows:

- A PA team member drafts the information, runs it through Grammarly, which is a software that catches typos and grammar errors, and then emails it to the appropriate department or project manager for review.
 - An example was provided for ARPA where information was reviewed by the Deputy County Administrator.
 - Another example was provided for a Public Works project that was initially reviewed by the project manager.
- Once the document is reviewed by the appropriate department or project manager, it is sent back to the Director of Public Affairs who reviews it again before issuing a final approval.
- Once approved, the PA team member proceeds with releasing the information through the various sources detailed above.



RESEARCH TASK 6

FINDING SUMMARY

COMPLIANCE OF THE PROGRAM WITH APPROPRIATE POLICIES, RULES, AND LAWS.

FINDING SUMMARY – Overall, St. Johns County partially met expectations for Research Task 6.

The County and Sheriff's Office employ fulltime legal staff responsible for providing transactional and governance legal services to the County. In this capacity, the attorneys review all contracts requiring board approval for compliance with legal requirements and board policy.

The County obtains outside legal assistance when necessary. The County and Sheriff's Office stay abreast of federal and state legislative changes through membership in professional associations. The County also contracts with two lobbying firms to provide representation at the state and federal levels. In addition to the annual single audit, grant compliance is assured through requirements of specific grantors. For example, Library Services receives grants through Florida's State Aid to Libraries Program, which audits a sample of active grants each year. Key internal controls include policies and procedures and the annual external audit. However, Administrative Procedures and other procedures lack documented review and revisions for over 10 years and the external audit report includes two repeat findings.

Finally, the County Attorney's Office drafted the surtax ordinance to ensure that it complied with applicable laws. The county attorney also made surtax-related presentations to the board, worked with County staff to develop surtax information for the public, and drafted the surtax language to be placed on the ballot in accordance with *Florida Statutes*.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 6.1 – Determine whether the program has a process to assess its compliance with applicable (i.e., relating to the program's operation) federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

OVERALL CONCLUSION

The MJ Team did not divide Subtask 6.1 into separate program areas because the St. Johns County's ("SJC" or the "County") compliance with federal, state, and local laws, rules, and regulations is universal and apply to all County departments. However, this subtask is addressed separately for the SO because the Sheriff is an elected official.

To address the requirements of this subtask, the MJ Team interviewed the county attorney, a member of his staff, and the SO's general counsel. We also examined various documentation evidencing that the County and the SO have processes to assess compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies. Therefore, St. Johns County met expectations for subtask 6.1.

ANALYSIS

As illustrated in **Figure 6-1**, five pillars support the County's and SO's legal compliance infrastructure. Each pillar is discussed after the graphic.

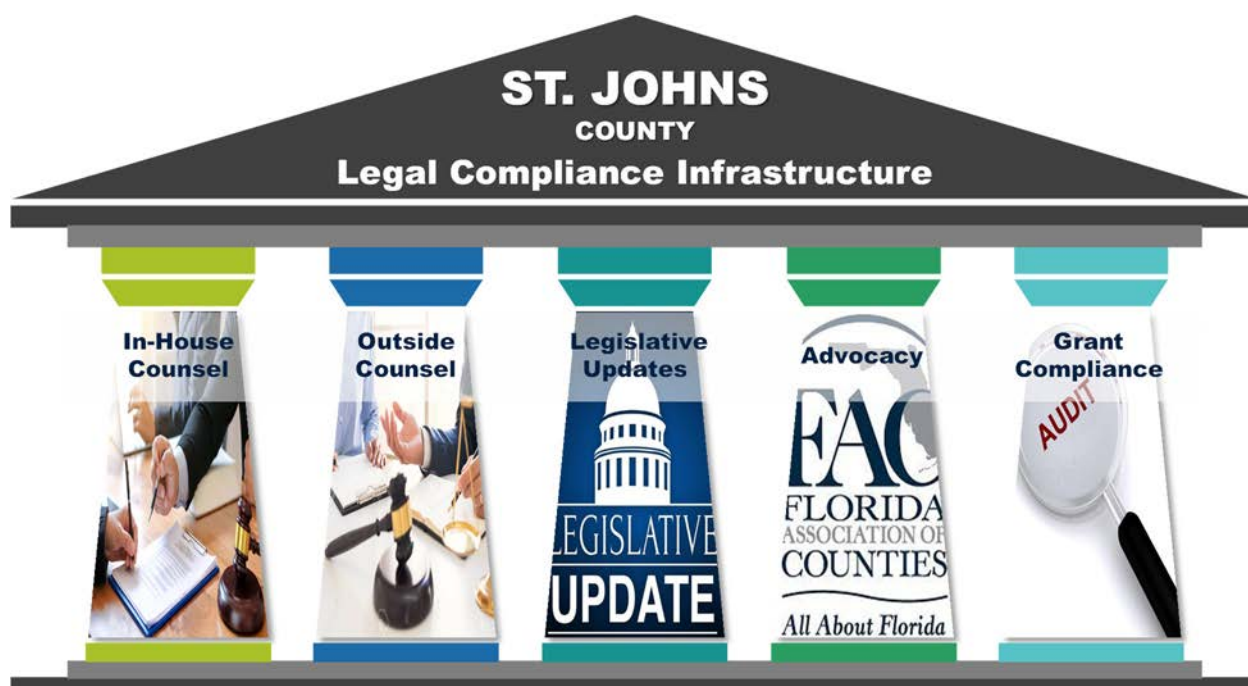


FIGURE 6-1: Five pillars support the County's and SO's legal infrastructure.
Source: Created by the MJ Team based on interviews and document reviews.

In-House Counsel

The County and the SO both employ fulltime legal staff. One attorney represents the SO and manages legal matters assisted by one paralegal. The attorney attends the legislative session each year, monitors new legislation affecting the SO, oversees contract negotiations and renewals, assists with policy implementation, and is on call for detectives. When necessary, the attorney coordinates with the County Attorney's Office (CAO). For example, the Police Athletic League is opening up a new facility. The SO cannot own so the CAO become involved.

CAO consists of the county attorney, five staff attorneys, and three support staff. Areas of law the office handles are shown below; the list is not comprehensive:

- Civil Litigation
- Code Enforcement

- Drafting of Laws, Legislation, Contracts, and Leases
- Eminent Domain
- Florida Constitutional Law
- Land Use, Growth Management, and Zoning
- Liens and Real Property Law
- Procurement and Government Purchasing
- Public Finance and Taxation
- Public Sector Employment Law
- Sovereign Immunity and Government Liability
- State Ethics Laws
- Statutory Interpretation
- Sunshine Law and Public Records Law

Each county attorney has assignments in a variety of legal disciplines based on their skills and experience as well as the county departments they service. **Figure 6-2** presents an overview of the 86 general areas of law assigned to the attorneys.

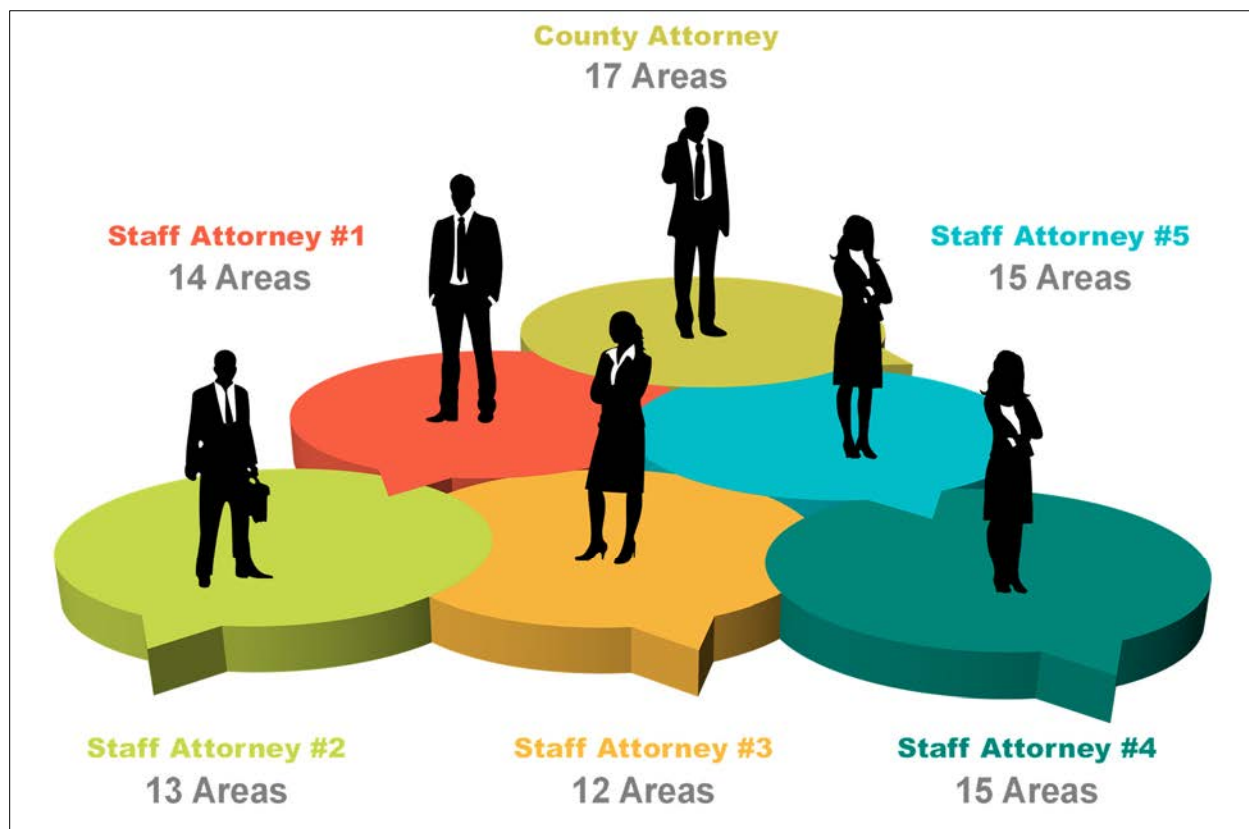


FIGURE 6-2: The six County attorneys work in 86 general areas of law.
Source: List of Assignments provided by County Attorney's Office.



Each county attorney works closely with the departments to which they are assigned. They assisted department staff with preparing a list of frequently asked questions (FAQs) regarding the surtax that was made available to the public. The CAO also made a presentation to the board regarding the surtax.

The attorneys are members of the Florida Association of County Attorneys. They participate in monthly meetings and attend workshops and seminars for which they earn continuing legal education (CLE) credit. Three are board certified in city, county, and local government law.. None have disciplinary actions over the past ten years.

Outside Counsel

The County belongs to the Florida Sheriff's Self-insurance fund (FSSF), which provides legal representation to county law enforcement staff and provides outside attorney protection when necessary.

The County also obtains outside legal assistance when necessary, and the CAO coordinates and cooperates with outside counsel, as necessary. Currently, ten law firms are under contract for pending legal matters in the following areas:

- Arts, Entertainment & Cultural Affairs
- Class Action Litigation (Opioids Liability)
- Complex Litigation (Fraud/Embezzlement)
- Construction Litigation
- Eminent Domain
- Employment Law
- Environmental Law
- Impact Fees
- Solid Waste

Legislative Updates

The County and SO stay abreast of federal and state legislative changes through membership in professional associations. The Florida Sheriff's Association (FSA) keeps its members abreast of legislation affecting law enforcement. The Florida Association of County Attorneys (FACA) does the same for the County Attorney's Office along with the Florida Association of Counties (FAC). The attorneys also have a subscription to the Florida Law Weekly that keeps them abreast of recent court decisions.

FR contracts with a firm of public safety lawyers and policy experts that continually monitor national and Florida-specific policy changes. The firm ensures that polices are current with federal and state legal standards to minimize risk and will assure FR's polices are up-to-date and legally defensible.



Advocacy

In addition to the advocacy FSA, FACA, and FAC provides, the County also contracts with two lobbying firms. One lobbyist provides federal lobbying services to lobby the legislature and executive branches of the federal government on the County's behalf related to federal funding and federal permitting of several specific projects and other public works projects, as necessary. The other lobbyist performs various services including monitoring and informing the County on state and federal legislation that impacts the County and informing the County of opportunities that are in its best interests.

Grant Compliance

The County receives an audit of its financial statements each year by an independent certified public accounting firm. As part of the annual financial statement audit, the auditors consider internal controls over financial reporting and perform tests of compliance with certain provisions of laws, regulations, contracts, and grant agreements. The auditor expresses an opinion on compliance for each of the County's major federal programs and state projects based on compliance requirements described in the U.S. Office of Management and Budget (OMB) *Compliance Supplement* and requirements in the *Florida Department of Financial Services State Projects Compliance Supplement*.

In addition to the annual audit, grant compliance is assured through requirements of specific grantors. For example, LS receives grants through Florida's State Aid to Libraries Program, which is administered by the Florida Department of State, Division of Library and Information Services (DLIS). DLIS has oversight and management responsibility for implementation of the *Florida Statutes* that mandate the program. Each year, DLIS audits 20 percent of the active grants in the program. Grants selected for review are notified and must provide any information necessary for auditors to perform the examination. DLIS performed a desk audit of LS's \$100,043 state aid grant. The MJ Team reviewed the report noting that there were no exceptions.

SUBTASK 6.2 – Review program internal controls to determine whether they are reasonable to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures.

OVERALL CONCLUSION

The MJ Team did not divide Subtask 6.2 into separate program areas because the review of program operational internal controls is addressed in Subtask 1.4 and 4.3. This subtask addresses internal controls in the financial areas.

To address the requirements of this subtask, the MJ Team interviewed the chief financial clerk, director of Purchasing, and director of Office of Management and Budget (OMB). We also reviewed relevant policies and procedures and facilitated an internal control questionnaire.



However, the County's Administrative Procedures and other policies lack revisions for over 10 years. Therefore, St. Johns County partially met expectations for subtask 6.2.

ANALYSIS

The County's program internal controls include the following:

Annual Audit

- An annual Comprehensive Annual Financial Report is completed by the Clerk of the Circuit Court and County Comptroller consisting of an independent CPA's firm audit results and evaluation of internal controls.

During an audit of a governmental entity, independent auditors perform procedures and issue reports that address the entity's internal controls. The auditors identified two areas to improve internal controls during the audits conducted for fiscal years 2020 and 2021. The County's independent auditors issued the reports in connection with their audit, which are shown in **Figure 6-3**. The auditors' Fiscal Year 2021 report included two repeat financial internal control related findings for untimely bank reconciliations and not reducing the amount of unexpended building code balances to comply with Florida Statutes. The Fiscal Year 2021 report and management letter identified four less significant internal control issues: unbilled water and sewer receivables, a few purchasing card transactions not independently approved, several employees duplicated in the compensated absences calculation, and data entry error in recording of capital asset additions.

INDEPENDENT AUDITOR REPORTS FINDINGS		
Report Description	Audited Financial Statements and Supplemental Information Dated June 30, 2022 Year Ended 9/30/2021	Audited Financial Statements and Supplemental Information Dated June 30, 2021 Year Ended 9/30/2020
<i>Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with Government Auditing Standards</i>	<ul style="list-style-type: none"> No exception regarding compliance with laws, regulations, contracts, and grant agreements Finding 2020-001 Material Weakness: Timeliness of Bank Reconciliations Finding 2021-000 Significant Deficiency: Unbilled Water and Sewer Receivables 	<ul style="list-style-type: none"> No exception regarding compliance with laws, regulations, contracts, and grant agreements Finding 2020-001 Material Weakness: Timeliness of Bank Reconciliations
<i>Report on Compliance for Each Major Federal Program and State Project and On Internal Control Over Compliance Required by the Uniform Guidance and In Accordance with Chapter 10.550, Rules of the Auditor General</i>	<ul style="list-style-type: none"> No exceptions regarding compliance requirements with major federal programs and state projects 	<ul style="list-style-type: none"> No exceptions regarding compliance requirements with major federal programs and state projects



INDEPENDENT AUDITOR REPORTS FINDINGS		
Report Description	Audited Financial Statements and Supplemental Information Dated June 30, 2022 Year Ended 9/30/2021	Audited Financial Statements and Supplemental Information Dated June 30, 2021 Year Ended 9/30/2020
<i>Schedule of Findings and Responses-Federal Awards and State Financial Assistance</i>	<ul style="list-style-type: none"> No findings regarding internal controls regarding federal awards and state financial assistance Findings regarding internal control over financial reporting Finding 2020-001 Material Weakness: Timeliness of Bank Reconciliations Finding 2021-000 Significant Deficiency: Unbilled Water and Sewer Receivables 	<ul style="list-style-type: none"> No exceptions
<i>Management Letter</i>	<ul style="list-style-type: none"> Finding 2020-002 Significant Deficiency: Unexpended Fund Balance – Building Permits MLC 2021-002 Approval of P-Card Purchases – MLC 2021-003 Compensated Absences Liability MLC 2021-004 Capital Asset Additions 	<ul style="list-style-type: none"> Finding 2020-002 Significant Deficiency: Unexpended Fund Balance – Building Permits

FIGURE 6-3: Summary of External Audit Reports Findings – Fiscal Year 2021 and Fiscal Year 2020.
Source: St. Johns County, Audited Annual Financial Statements.

Capital Improvement Project Planning and Budgeting

- The OMB is responsible for developing and maintaining a balanced budget, monitoring and analyzing ongoing fiscal and operational activity, and producing management documents and reports to assist leadership and the County Commissioners in financial planning and maximizing the allocation of resources. The department generates budget versus actual expenditures reports to monitor the budget status.

Contract Management

- 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.



- Every contractual document goes through legal review before being executed by the vendor, then it goes to Legal for final review and 'approval as to form' before being approved/signed by the County Manager or the Commission Chair.

Policies and Procedures

- Key policies related to the potential sales surtax funds include the County's administrative codes and departmental policies and procedures manuals.
- The County's Administrative Procedures including the Financial Policy and Grant Procedures indicate the last revisions occurred over 10 years ago. This lacks compliance with section 200.7 Policy Administration of the Financial Policy which states that the County Administrator together with the County Budget Officer and/or the Clerk of Courts will undergo annual review and modifications as deemed necessary.

As shown in **Figure 6-4**, documented policies and procedures include the following policies last revised in 2012 and 2007 without evidence of the required annual review.

Policy & Procedure	Last Review Date/Effective Date	Purpose	Example Policy Requirements Which Strengthen Internal Controls
ADMINISTRATIVE PROCEDURES			
<i>County Financial Policy</i>	June 2012	Guidelines for the management of funds or financial resources.	<ul style="list-style-type: none">• County's Office of Management and Budget will prepare a report at mid-year comparing actual and budgeted revenue and expenditures. Significant budget variances and recommended actions will be reported to the County Administrator.• Conduct a timely annual audit of its financial records.• Purchase goods and services through a competitive bid process except for alternative methods authorized by law.
<i>Grant Procedures</i>	November 2007	Establish procedure when applying, conducting and reporting on State, Federal or private grants.	<ul style="list-style-type: none">• Each department head is responsible for ensuring that expenditures from grant funds are in compliance with the general and specific requirements applicable to the grant.• Each department head is responsible for ensuring the accurate and timely filing of all applicable documents/reports required in the grant application.



Policy & Procedure	Last Review Date/Effective Date	Purpose	Example Policy Requirements Which Strengthen Internal Controls
DEPARTMENT POLICIES AND PROCEDURES			
<i>Purchasing Procedures Manual</i>	December 2020	Establish purchasing policies and procedures.	<ul style="list-style-type: none"> Purchases in excess of \$50,000 require sealed bids.
<i>Contract Compliance Spot Check Audit Procedure</i>	No date or signature	Verify adherence to contractual requirements, County policies and procedures, and applicable regulations.	<ul style="list-style-type: none"> Spot check three active contracts monthly.

FIGURE: 6-4: Key Policies and Procedures.

Source: Policies and Procedures provided to MJ Team.

Internal Control Questionnaire

In addition to reviewing policies and procedures, the MJ Team submitted an Internal Control Questionnaire to key management positions. The following **Figure 6-5** presents a summary of some of the most relevant responses which indicate some internal control strengths and areas in which the County is enhancing the internal control environment.

Area	Segregation of Duties/Process – Strengths	Segregation of Duties/Process – Comments
<i>Purchasing</i>		
<i>Payroll</i>		Some HR duties have historically been completed by payroll. These duties are currently being transitioned to HR.
<i>Accounts Payable</i>	Secondary review procedures are currently being reviewed for improvement to provide additional assurance from errors or potentially fraudulent activities	
<i>Cash Management</i>	All banking transactions involving money movement currently require secondary approval. Implementing new procedures to reduce free form wire payments	Bank reconciliations have not historically been completed in a timely manner. Improvements have been made on timeliness and identification of reconciling items. An unidentified variance still exists; however, it has not changed with recent reconciliations. An error could be discovered and corrected in a subsequent period, but the procedure is to reconcile with 45 days of the month end
<i>Contracts Management</i>	Multiple approvals are captured so one person is not drafting, approving, signing and administering.	



Area	Segregation of Duties/Process – Strengths	Segregation of Duties/Process – Comments
<i>Grants Management</i>	Department heads designate a lead grant resource for each major grant to ensure compliance with grant requirements. Currently transitioning the responsibility for technical requirements for grants to be centralized under the Office of Management and Budget to ensure consistent reporting,	
<i>Overall Internal Controls</i>	Use of technology to govern/capture appropriate routings and approvals.	
<i>Aware of any areas of noncompliance?</i>	No	

FIGURE 6-5: Summary of Internal Control Questionnaire Responses.

Source: Responses to MJ Team Internal Control Questionnaire.

RECOMMENDATION 6.2 – County - Enforce compliance with the County’s requirements to review policies annually and incorporate modifications as deemed necessary.

SUBTASK 6.3 – Determine whether program administrators have taken reasonable and timely actions to address any noncompliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures identified by internal or external evaluations, audits, or other means.

OVERALL CONCLUSION

The MJ Team did not divide Subtask 6.2 into separate program areas because the County’s compliance with recommendations identified by other internal or external evaluations is addressed in Subtask 1.4. This Subtask only addresses the results of the Comprehensive Annual Financial Audit Report.

To address the requirements of this subtask, the MJ Team interviewed the chief financial clerk, director of Purchasing, and director of OMB, and inspector general who provides internal audit services. We also reviewed the audit reports for Fiscal Years 2021 and 2020 noting two repeat findings. Therefore, St. Johns County partially met expectations for subtask 6.3.

ANALYSIS

Figure 6-6 presents the implementation status of the external auditor’s recommendations including two repeat findings in the following areas:

- Untimely bank reconciliations with significant unreconciled balances.



- Substantial amounts in unexpended building permit funds required to be resolved per state law.

External Audit Report Finding	External Audit Recommendation	June 30, 2022 County's Response	County Corrective Action(s) and Date Completed
<p>2020-001 Timeliness of Bank Reconciliations – The year-end bank reconciliation was not completed on a timely basis.</p> <p>Fiscal Year 9/30/2020 and 9/30/2021</p>	Complete all bank reconciliations in a timely basis after the end of the month and ensure bank reconciliation balances agree to the general ledger.	The Comptroller's Office is aware of the variances notes, has and is actively resolving the differences, and implemented new procedures to review transactions more frequently, resulting in daily reconciliations of all cash transactions. Moving forward, bank reconciliations will be performed timely with no unanticipated unreconciled variances. In addition, a consistent unreconciled variance amount was determined to be "unrecorded accounting adjustments" from prior years. The Comptroller's Office will be recommending to management an accounting adjustment to eliminate this variance.	Current bank reconciliations show progressive improvement and recent months with consistent unidentified variance. This amount will be written off in Fiscal Year 2022.
<p>MLC 2020-002 and 2020-002 Surplus Building Permit Funds – Substantial amounts in unexpended building permit funds</p> <p>Fiscal Year 9/30/2020 and 9/30/2021</p>	Identify how the County intends to reduce the amount of unexpended building code balances to comply with Florida Statutes.	The County's Building Department continues to monitor permit activities and is again recommending, for a second year, to impose fees at a reduced rate. In addition, the County is planning to expand the Building Department facility footprint in Fiscal Year 2023, utilizing accumulated eligible permit fees, to improve and integrate services for the community and building community.	Consent agenda item shows the reduction in fees for the building department permits in Fiscal Year 2021. Construction of a new building department facility is planned and will reduce the unexpended permit balances.
<p>2021-001 Unbilled Water and Sewer Receivables – Financial statements should include receivables and revenues for all water and sewer services.</p> <p>Fiscal Year 9/30/2021</p>	Finance department calculate and record an amount for unbilled water and sewer receivables at the close of each fiscal period.	The Comptroller's Office has implemented year-end closing procedures to perform estimated unbilled revenue calculations related to the water and sewer utility billings. These	Unbilled revenue calculations provided. This data will be provided from billing system each year to the Comptroller's office and the amount will be booked accordingly. Balance sheet review/reconciliations will



External Audit Report Finding	External Audit Recommendation	June 30, 2022 County's Response	County Corrective Action(s) and Date Completed
		procedures will be completed each year.	provide for reminders to book this adjustment.
MLC 2021-002 Approval of P-Card Purchases – <i>Noted five P-card transactions reviewed and signed off by the person making the purchased.</i> Fiscal Year 9/30/2021	All P-card purchases be reviewed by someone other than the person making the purchase.	The current purchasing policy will be revised to require independent secondary review of all purchasing card transactions, including for department heads.	Purchasing policy is being overhauled and will include secondary review requirements for all statements. Meetings have already occurred with management for this revision.
MLC 2021-003 Compensated Absences Liability – <i>Noted several employees duplicated in the compensated absences calculation</i> Fiscal Year 9/30/2021	Include a procedure to remove duplicate employee information in the compensated absences liability calculation.	The Comptroller's Office acknowledges the error in the report provided and will implement procedures to review for any duplicate employee information and remove that data from the estimated compensated absences calculations.	Report will be run in Excel format and formulas will be entered to find and remove duplicate data, if any.
MLC 2021-004 Capital Asset Additions – <i>Noted a data entry error in recording of capital asset additions</i> FY 9/30/2021	Improve procedures over manual capital asset recording through more detailed review of capital asset additions.	Procedures are being developed to create training guides and more frequent entry of capital assets. Additionally, an upgraded database for utility assets is being implemented and will allow for more automated data quality review.	Email response from related department has been provided.

FIGURE 6-6: Review of corrective actions for reasonableness and timeliness.
Source: Annual Financial Statements for Fiscal Year 2021 and Fiscal Year 2020.

In addition, as discussed in subtask 1.4 of this report, the Office of Inspector General completed an internal audit of the PW Construction Contract Management Process and issued its report dated September 30, 2020. The primary objective of the audit was to determine if controls over monitoring construction projects, including change orders and contract amendments, were in place and operating effectively in compliance with County policy. The office did not conduct a follow up review of open audit findings to determine if the department implemented the recommendations. Follow up audits represent an effective method to monitor if departments have taken reasonable and timely actions to address internal control-related recommendations.

RECOMMENDATION 6.3 – Office of Clerk - Continue to implement action plans to correct repeat audit findings and resolve current year audit findings. Office of Inspector General - Implement a process for annual follow up of open audit recommendations.



SUBTASK 6.4 – Determine whether program administrators have taken reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations.

OVERALL CONCLUSION

The MJ Team did not divide Subtask 6.4 into separate program areas because planned uses of the surtax and its compliance with applicable state laws, rules, and regulations applies to the County as a whole, including the SO.

The MJ Team compared the authorized uses in the statute to the planned uses in the ordinance. Moreover, program administrators took reasonable and timely actions to determine whether planned uses of the surtax are in compliance with applicable state laws, rules, and regulations, local laws, rules, and regulations; contracts; grant agreements; and local policies. Therefore, St. Johns County met expectations for subtask 6.4.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the program administrators associated with Research Task #1 as well as staff in the CAO, the Office of Management and Budget, and two deputy chief financial clerks.

We also reviewed St. Johns County's Ordinance Number 2022-23, approved on March 15, 2022, noting that the planned uses in the ordinance are consistent with state statute, except for coastal management projects. Use of surtax funds for coastal management project is not specifically authorized in the statutes. However, The County took the reasonable step of relying on a previous Florida Attorney General (AG) opinion with respect to use of funds for coastal management projects. While AG opinions are not binding in a court of law, they are advisory in nature and are relied upon by Florida local governments.

In May 2012, the attorney general for the City of Flagler Beach, Florida requested an AG opinion on the following question:

"Is the City of Flagler Beach authorized by section s. 212.055(2), Florida Statutes, to use funds collected pursuant to that statute to fund studies and construction of public capital projects relating to beach erosion control?"

After extensive legal analysis, the AG concluded:

"As you have described the City of Flagler Beach erosion control project, the project would involve the construction of fixtures and fixed equipment and the studies and plans involved in the construction of such capital projects. Based on the language of section 212.055(2), Florida Statutes, and previous opinions of this office, it is my opinion that section 212.055(2), Florida Statutes, would authorize the city to use surtax funds to fund the construction of beach erosion control mechanisms and to fund the planning and studies involved in planning this infrastructure project and the design and planning costs associated with the project."



We confirmed that the County provided a certified copy of the surtax ordinance to the Office of Program Policy Analysis and Government Accountability (OPPAGA), no later than 180 days before the November 8, 2022, referendum as required by s. 212.055(11), *Florida Statutes*-Local Government Infrastructure Surtax. The County filed the ordinance OPPAGA on March 22, 2022, well within the 180-day statutory requirement.

County attorneys drafted the ordinance to ensure that it complied with applicable statutes. The county attorney made various presentations to the Board, worked with County staff to develop FAQs for the public, and drafted the surtax language to be placed on the ballot.

The Office of Management and Budget and the County Clerk's Office will coordinate to establish special revenue and capital project funds and account code structures to track surtax funds should the referendum pass. In addition, should it pass, the CAO will coordinate the execution of memorandums of understanding with the municipalities while the Office of Management and Budget and the County Clerk's Office develop appropriate procedures for allocating and distributing their surtax funds.



MANAGEMENT COMMENTS



St. Johns County Board of County Commissioners

Office of the County Administrator

August 24, 2022

McConnell & Jones LLP
4828 Loop Central
Suite 1000
Houston, TX 77081

To Whom It May Concern:

St. Johns County appreciates the opportunity to have participated in and respond to the performance audit performed by McConnell & Jones LLP.

We are delighted with the findings of the audit, that the County possesses sufficient policies and procedures in place, supported by appropriate documentation, reports, monitoring tools, and personnel to address the statutory criteria defined in s. 212.055(10) Florida Statutes, and in accordance with Government Auditing Standards. Furthermore, the performance audit concludes that St. Johns County either met or partially met all outlined criteria and that the audit objectives have been satisfied.

St. Johns County has no objections to the findings or recommendations provided in the report. The recommendations made by McConnell & Jones LLP will only enhance the capabilities of St. Johns County.

We are appreciative that the McConnell & Jones LLP report will assist the citizens in making the decision, as part of the November 8, 2022 General Election, to consider the merits of the one percent sales tax surtax referendum.

Sincerely,

Joy Andrews
Deputy County Administrator
St. Johns County