

STATISTICAL SECTION

(Unaudited)

Included in the Statistical Section are financial presentations which are intended to provide a broader and more complete understanding of the government and its financial health than is possible from the basic financial schedules included in the Financial Section, Notes and Supplementary Information.

Contents	Page
<i>Financial Trends</i> – These schedules contain trend information to help the reader understand how St. Johns County’s financial performance and well-being have changed over time.	-207-
<i>Revenue Capacity</i> – These schedules contain information to help the reader assess the County’s most significant revenue resource; property taxes.	-217-
<i>Debt Capacity</i> – These schedules present information to help the reader assess the affordability of the current levels of outstanding debt and the County’s ability to issue additional debt in the future.	-222-
<i>Demographic and Economic Information</i> – These schedules offer demographic and economic indicators to help the reader in understanding the environment which St. Johns <u>County</u> operates in.	-230-
<i>Operating Information</i> – These schedules contain service and infrastructure data to assist the reader in understanding the County’s financial report and how it relates to county services and activities.	-234-

Sources: Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports and the Financial Plan for the relevant year as prepared by the Office of Management and Budget.

SCHEDULE 1
ST. JOHNS COUNTY, FLORIDA
NET POSITION BY COMPONENT,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
Governmental activities					
Net investment in capital assets	\$ 971,829,736	\$ 1,003,746,338	\$ 1,032,580,465	\$ 1,098,606,915	\$ 1,146,808,683
Restricted	83,161,247	106,542,807	114,265,396	72,848,621	81,493,051
Unrestricted	67,978,785	(6,823,228)	(52,747,810)	(45,700,833)	(31,915,352)
Total governmental activities net position	<u>\$ 1,122,969,768</u>	<u>\$ 1,103,465,917</u>	<u>\$ 1,094,098,051</u>	<u>\$ 1,125,754,703</u>	<u>\$ 1,196,386,382</u>
Business-type activities					
Net investment in capital assets	\$ 244,655,555	\$ 248,866,248	\$ 292,957,607	\$ 298,002,929	\$ 325,566,792
Restricted	11,726,589	13,115,398	14,093,674	18,439,503	14,885,892
Unrestricted	65,582,576	65,842,399	63,660,371	78,655,529	80,700,457
Total business-type activities net position	<u>\$ 321,964,720</u>	<u>\$ 327,824,045</u>	<u>\$ 370,711,652</u>	<u>\$ 395,097,961</u>	<u>\$ 421,153,141</u>
Primary government					
Net investment in capital assets	\$ 1,216,485,291	\$ 1,252,612,586	\$ 1,325,538,072	\$ 1,396,609,844	\$ 1,472,375,475
Restricted	94,887,836	119,658,205	128,359,070	91,288,124	96,378,943
Unrestricted	133,561,361	59,019,171	10,912,561	32,954,696	48,785,105
Total primary government net position	<u>\$ 1,444,934,488</u>	<u>\$ 1,431,289,962</u>	<u>\$ 1,464,809,703</u>	<u>\$ 1,520,852,664</u>	<u>\$ 1,617,539,523</u>

(continued)

SCHEDULE 1
ST. JOHNS COUNTY, FLORIDA
NET POSITION BY COMPONENT,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2019	2020	2021	2022	2023
Governmental activities					
Net investment in capital assets	\$ 1,207,650,680	\$ 1,309,350,977	\$ 1,334,916,831	\$ 1,398,849,891	\$ 1,518,343,435
Restricted	88,689,007	102,822,496	140,399,664	177,715,955	213,139,056
Unrestricted	(25,449,822)	9,436,692	32,593,163	62,142,505	55,428,641
Total governmental activities net position	\$ 1,270,889,865	\$ 1,421,610,165	\$ 1,507,909,658	\$ 1,638,708,351	\$ 1,786,911,132
Business-type activities					
Net investment in capital assets	\$ 366,530,567	\$ 398,159,974	\$ 414,034,502	\$ 438,783,530	\$ 502,851,097
Restricted	12,497,082	12,990,329	9,378,394	8,501,231	11,892,952
Unrestricted	79,548,105	92,718,676	116,770,333	120,906,617	128,642,411
Total business-type activities net position	\$ 458,575,754	\$ 503,868,979	\$ 540,183,229	\$ 568,191,378	\$ 643,386,460
Primary government					
Net investment in capital assets	\$ 1,574,181,247	\$ 1,707,510,951	\$ 1,748,951,333	\$ 1,837,633,421	\$ 2,021,194,532
Restricted	101,186,089	115,812,825	149,778,058	186,217,186	225,032,008
Unrestricted	54,098,283	102,155,368	149,363,496	183,049,122	184,071,052
Total primary government net position	\$ 1,729,465,619	\$ 1,925,479,144	\$ 2,048,092,887	\$ 2,206,899,729	\$ 2,430,297,592

(concluded)

SCHEDULE 2
ST. JOHNS COUNTY, FLORIDA
CHANGES IN NET POSITION,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
Expenses					
Governmental activities:					
General government	\$ 36,167,538	\$ 36,898,626	\$ 42,314,248	\$ 46,444,896	\$ 44,222,512
Public safety	109,468,681	108,407,083	135,342,370	160,865,682	156,729,345
Physical environment	1,772,521	1,056,702	1,023,334	966,810	5,600,318
Transportation	37,875,723	35,216,690	49,032,069	36,484,592	45,014,978
Economic environment	3,144,006	3,612,741	3,791,880	3,228,885	4,205,807
Human services	17,232,483	8,007,106	17,730,542	13,539,367	14,506,084
Culture and recreation	26,520,443	26,559,815	34,154,416	38,009,264	37,619,826
Court related	9,108,822	9,152,214	10,012,479	10,152,380	8,295,550
Interest on long term debt	8,532,606	8,980,193	8,026,253	6,888,857	8,077,106
Total governmental activities expenses	249,822,823	237,891,170	301,427,591	316,580,733	324,271,526
Business-type activities:					
Utilities	41,169,304	42,930,636	45,225,364	48,153,997	51,617,865
Solid waste	19,950,180	18,384,333	19,279,689	20,766,134	22,374,166
Golf course	1,476,604	-	-	-	-
Convention center	872,668	1,010,914	613,639	586,238	588,345
Total business-type activities	63,468,756	62,325,883	65,118,692	69,506,369	74,580,376
Total primary government expenses	\$ 313,291,579	\$ 300,217,053	\$366,546,283	\$386,087,102	\$398,851,902
Program Revenues					
Governmental activities:					
Charges for services					
General government	\$ 41,118,744	\$ 41,886,268	\$ 44,861,978	\$ 12,093,107	\$ 15,229,595
Public safety	10,659,040	11,554,996	14,111,871	20,126,352	23,356,850
Physical environment	577,514	593,611	1,046,978	1,496,981	2,058,395
Transportation	14,163,016	18,780,325	16,556,170	9,285,579	13,371,749
Economic environment	53,137	-	-	16,511	160,888
Human services	103,762	93,388	175,049	69,128	77,080
Culture and recreation	9,153,321	10,662,244	14,121,139	16,593,860	20,052,323
Court related	-	1,763,068	1,828,631	7,006,492	7,365,929
	75,828,534	85,333,900	92,701,816	66,688,010	81,672,809
Operating Grants and Contributions:					
General government	25,615	348,291	208,300	43,069	177,273
Public safety	6,032,975	5,890,650	4,642,909	4,536,441	30,595,937
Physical environment	1,485,455	1,693,900	2,275,608	42,744	122,769
Transportation	1,155,260	925,255	934,431	1,806,255	1,747,303
Economic environment	457,589	625,599	1,180,192	2,615,472	968,424
Human services	5,099,458	5,164,632	5,444,824	6,059,032	6,518,601
Culture and recreation	614,974	591,886	286,149	589,475	1,657,741
Court related	-	268,815	89,385	670,405	175,387
	14,871,326	15,509,028	15,061,798	16,362,893	41,963,435
Capital Grants and Contributions:					
General government	-	-	-	-	286,095
Public safety	2,795	139,912	334,458	575,363	314,320
Physical environment	-	-	-	511,379	308,581
Transportation	7,823,469	38,607,976	13,192,880	52,495,496	50,090,433
Economic environment	-	-	-	-	-
Human services	-	-	-	-	-
Culture and recreation	252,380	6,242,016	-	-	134,542
	8,078,644	44,989,904	13,527,338	53,582,238	51,133,971
Total governmental activities program revenues	\$ 98,778,504	\$ 145,832,832	\$121,290,952	\$136,633,141	\$174,770,215

(continued)

SCHEDULE 2
ST. JOHNS COUNTY, FLORIDA
CHANGES IN NET POSITION,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2019	2020	2021	2022	2023
Expenses					
Governmental activities:					
General government	\$ 51,320,148	\$ 49,217,182	\$ 42,874,965	\$ 57,561,622	\$ 68,513,002
Public safety	167,383,559	184,999,912	171,148,808	188,209,496	249,750,244
Physical environment	753,722	1,120,973	1,594,928	1,002,616	1,221,949
Transportation	69,897,598	56,499,671	55,385,496	59,516,106	75,442,485
Economic environment	5,403,223	10,478,287	17,986,800	40,333,448	38,167,170
Human services	14,465,000	15,876,081	15,719,183	15,890,296	16,931,712
Culture and recreation	39,334,378	42,695,502	30,525,286	80,332,852	65,554,775
Court related	8,922,458	9,158,398	8,734,093	10,232,210	11,895,244
Interest on long term debt	7,585,493	7,175,787	6,151,956	5,814,967	5,531,096
Total governmental activities expenses	<u>365,065,579</u>	<u>377,221,793</u>	<u>350,121,515</u>	<u>458,893,613</u>	<u>533,007,677</u>
Business-type activities:					
Utilities	54,063,083	56,422,201	56,748,846	63,971,680	71,252,434
Solid waste	24,500,819	26,495,481	28,139,318	30,527,733	34,811,943
Golf course	-	-	-	-	-
Convention center	529,822	296,607	225,771	-	-
Total business-type activities	<u>79,093,724</u>	<u>83,214,289</u>	<u>85,113,935</u>	<u>94,499,413</u>	<u>106,064,377</u>
Total primary government expenses	<u>\$ 444,159,303</u>	<u>\$ 460,436,082</u>	<u>\$ 435,235,450</u>	<u>\$ 553,393,026</u>	<u>\$ 639,072,054</u>
Program Revenues					
Governmental activities:					
Charges for services					
General government	\$ 23,840,051	\$ 17,789,916	\$ 17,043,717	\$ 25,988,053	\$ 18,343,189
Public safety	24,848,357	25,389,591	32,983,836	33,701,506	33,855,637
Physical environment	2,394,460	3,059,061	3,706,746	4,115,113	2,089,713
Transportation	13,473,325	17,972,168	19,417,100	24,157,821	32,250,732
Economic environment	99,706	236,539	173,404	267,914	291,992
Human services	115,800	79,395	92,372	112,535	148,784
Culture and recreation	20,443,660	13,606,892	16,978,998	37,551,001	47,572,362
Court related	4,360,161	6,253,614	10,685,587	10,162,409	9,287,777
	<u>89,575,520</u>	<u>84,387,176</u>	<u>101,081,760</u>	<u>136,056,352</u>	<u>143,840,186</u>
Operating Grants and Contributions:					
General government	149,643	259,639	126,934	5,187,201	11,905,379
Public safety	8,036,826	10,144,799	7,848,041	7,818,295	8,105,730
Physical environment	-	-	121,600	116,800	131,600
Transportation	1,803,144	1,848,584	1,546,565	2,062,271	1,054,541
Economic environment	416,821	585,519	1,879,646	37,004,305	29,213,562
Human services	7,413,377	58,518,220	21,617,315	8,532,157	8,512,352
Culture and recreation	208,234	4,549,246	6,581,119	30,629,609	4,484,974
Court related	664,049	121,455	164,466	116,035	178,392
	<u>18,692,094</u>	<u>76,027,462</u>	<u>39,885,686</u>	<u>91,466,673</u>	<u>63,586,530</u>
Capital Grants and Contributions:					
General government	-	-	615,480	2,318,547	-
Public safety	121,521	21,268	1,560,023	566,450	-
Physical environment	702,093	588,456	1,160,342	981,176	1,415,364
Transportation	82,705,251	104,628,480	15,713,401	51,300,668	100,907,436
Economic environment	-	-	-	-	-
Human services	-	-	-	-	-
Culture and recreation	44,886	700,808	458,400	1,532,036	666,929
	<u>83,573,751</u>	<u>105,939,012</u>	<u>19,507,646</u>	<u>56,698,877</u>	<u>102,989,729</u>
Total governmental activities program revenues	<u>\$ 191,841,365</u>	<u>\$ 266,353,650</u>	<u>\$ 160,475,092</u>	<u>\$ 284,221,902</u>	<u>\$ 310,416,445</u>

(continued)

SCHEDULE 2
ST. JOHNS COUNTY, FLORIDA
CHANGES IN NET POSITION,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
Program Revenues					
Business-type activities:					
Fines and Charges for Services					
Utilities	\$ 37,103,770	\$ 40,619,291	\$ 45,434,031	\$ 49,218,506	\$ 50,283,993
Solid waste	19,297,954	20,168,857	21,278,664	23,351,284	24,371,377
Golf course	1,044,964	-	-	-	-
Convention center	1,360,726	1,371,417	1,220,299	1,144,376	1,204,895
	<u>58,807,414</u>	<u>62,159,565</u>	<u>67,932,994</u>	<u>73,714,166</u>	<u>75,860,265</u>
Operating Grants and Contributions:					
Utilities	89,724	25,556	1,585,316	-	-
Solid waste	-	-	-	-	-
	<u>89,724</u>	<u>25,556</u>	<u>1,585,316</u>	<u>-</u>	<u>-</u>
Capital Grants and Contributions:					
Utilities	3,250,573	13,315,023	36,872,225	23,690,146	23,831,361
Convention center	-	-	-	-	-
	<u>3,250,573</u>	<u>13,315,023</u>	<u>36,872,225</u>	<u>23,690,146</u>	<u>23,831,361</u>
Total business-type activities program revenues	<u>\$ 62,147,711</u>	<u>\$ 75,500,144</u>	<u>\$ 106,390,535</u>	<u>\$ 97,404,312</u>	<u>\$ 99,691,626</u>
Net (Expenses) Revenues					
Governmental activities	\$ (151,044,319)	\$ (92,058,338)	\$ (180,136,639)	\$ (179,947,592)	\$ (149,501,311)
Business-type activities	(1,321,045)	13,174,267	41,271,843	27,897,943	25,111,250
Total primary government net (expense) revenues	<u>\$ (152,365,364)</u>	<u>\$ (78,884,071)</u>	<u>\$ (138,864,796)</u>	<u>\$ (152,049,649)</u>	<u>\$ (124,390,061)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes:					
Property taxes	\$ 128,922,091	\$ 136,704,969	\$ 141,977,948	\$ 154,614,122	\$ 167,407,180
Communication services tax	2,284,924	2,295,948	2,232,246	2,635,175	2,250,357
Tourist development tax	8,220,259	9,161,380	9,905,875	9,988,962	11,162,486
Local option gas tax	-	-	6,854,602	7,048,250	7,407,847
Shared and other intergovernmental revenues	6,785,968	7,596,158	6,463,924	29,902,374	31,520,255
Unrestricted earnings on investments	904,859	2,471,508	1,856,927	1,580,819	2,750,132
Miscellaneous	1,859,954	1,851,297	1,711,544	1,824,472	3,581,976
Transfers	(1,106,413)	(292,773)	(234,293)	4,010,070	1,028,008
Total governmental activities	<u>147,871,642</u>	<u>159,788,487</u>	<u>170,768,773</u>	<u>211,604,244</u>	<u>227,108,241</u>
Business-type activities:					
Franchise taxes	659,238	288,370	-	-	-
Unrestricted earnings on investments	488,658	1,172,579	1,381,471	601,013	258,669
Miscellaneous	3,575,300	-	-	(102,577)	163,355
Transfers	1,106,413	292,773	234,293	(4,010,070)	(1,028,008)
Total business-type activities	<u>5,829,609</u>	<u>1,753,722</u>	<u>1,615,764</u>	<u>(3,511,634)</u>	<u>(605,984)</u>
Total primary government	<u>\$ 153,701,251</u>	<u>\$ 161,542,209</u>	<u>\$ 172,384,537</u>	<u>\$ 208,092,610</u>	<u>\$ 226,502,257</u>
Changes in Net Position					
Governmental activities	\$ (3,172,677)	\$ 67,730,149	\$ (9,367,866)	\$ 31,656,652	\$ 77,606,930
Business-type activities	4,508,564	14,927,989	42,887,607	24,386,309	24,505,266
Total primary government	<u>\$ 1,335,887</u>	<u>\$ 82,658,138</u>	<u>\$ 33,519,741</u>	<u>\$ 56,042,961</u>	<u>\$ 102,112,196</u>

(continued)

SCHEDULE 2
ST. JOHNS COUNTY, FLORIDA
CHANGES IN NET POSITION,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2019	2020	2021	2022	2023
Program Revenues					
Business-type activities:					
Fines and Charges for Services					
Utilities	\$ 54,396,073	\$ 58,535,330	\$ 61,412,654	\$ 70,718,646	\$ 77,717,829
Solid waste	25,225,047	27,163,758	29,137,912	29,202,206	31,167,635
Golf course	-	-	-	-	-
Convention center	1,240,514	1,094,587	126,063	-	-
	<u>80,861,634</u>	<u>86,793,675</u>	<u>90,676,629</u>	<u>99,920,852</u>	<u>108,885,464</u>
Operating Grants and Contributions:					
Utilities	-	-	-	-	-
Solid waste	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Capital Grants and Contributions:					
Utilities	30,789,457	37,027,304	29,096,002	34,447,415	59,562,718
Convention center	-	-	-	-	-
	<u>30,789,457</u>	<u>37,027,304</u>	<u>29,096,002</u>	<u>34,447,415</u>	<u>59,562,718</u>
Total business-type activities program revenues	<u>\$ 111,651,091</u>	<u>\$ 123,820,979</u>	<u>\$ 119,772,631</u>	<u>\$ 134,368,267</u>	<u>\$ 168,448,182</u>
Net (Expenses) Revenues					
Governmental activities	\$ (173,224,214)	\$ (110,868,143)	\$ (189,646,423)	\$ (174,671,711)	\$ (222,591,232)
Business-type activities	32,557,367	40,606,690	34,658,696	39,868,854	62,383,805
Total primary government net (expense) revenues	<u>\$ (140,666,847)</u>	<u>\$ (70,261,453)</u>	<u>\$ (154,987,727)</u>	<u>\$ (134,802,857)</u>	<u>\$ (160,207,427)</u>
General Revenues and Other					
Changes in Net Position					
Governmental activities:					
Taxes:					
Property taxes	\$ 181,766,713	\$ 199,692,395	\$ 208,461,937	\$ 227,979,182	\$ 268,963,941
Communication services tax	2,390,666	2,535,730	4,338,466	2,628,727	2,958,482
Tourist development tax	12,104,289	9,203,218	14,386,391	22,200,250	23,192,091
Local option gas tax	7,520,514	11,108,552	11,969,058	12,085,974	12,845,584
Shared and other intergovernmental revenues	33,366,108	26,376,071	32,702,289	38,993,156	41,968,464
Unrestricted earnings on investments	8,660,196	9,422,776	(738,725)	(10,108,934)	22,221,436
Miscellaneous	2,163,581	3,514,074	4,749,766	6,170,679	7,577,692
Transfers	(244,370)	(264,373)	76,734	5,521,370	(7,439,759)
Total governmental activities	<u>247,727,697</u>	<u>261,588,443</u>	<u>275,945,916</u>	<u>305,470,404</u>	<u>372,287,931</u>
Business-type activities:					
Franchise taxes	-	-	-	-	-
Unrestricted earnings on investments	4,606,437	4,381,668	(764,892)	(6,244,635)	7,330,132
Miscellaneous	14,439	40,494	48,687	(94,700)	(1,958,614)
Transfers	244,370	264,373	(76,734)	(5,521,370)	7,439,759
Total business-type activities	<u>4,865,246</u>	<u>4,686,535</u>	<u>(792,939)</u>	<u>(11,860,705)</u>	<u>12,811,277</u>
Total primary government	<u>\$ 252,592,943</u>	<u>\$ 266,274,978</u>	<u>\$ 275,152,977</u>	<u>\$ 293,609,699</u>	<u>\$ 385,099,208</u>
Changes in Net Position					
Governmental activities	\$ 74,503,483	\$ 150,720,300	\$ 86,299,493	\$ 130,798,693	\$ 149,696,699
Business-type activities	37,422,613	45,293,225	33,865,757	28,008,149	75,195,082
Total primary government	<u>\$ 111,926,096</u>	<u>\$ 196,013,525</u>	<u>\$ 120,165,250</u>	<u>\$ 158,806,842</u>	<u>\$ 224,891,781</u>
				(concluded)	(concluded)

SCHEDULE 3
ST. JOHNS COUNTY, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
General Fund					
Nonspendable	\$ 3,748,240	\$ 2,883,189	\$ 2,657,953	\$ 2,782,624	\$ 1,876,725
Restricted	283,564	290,808	290,334	293,933	307,347
Assigned	-	-	-	-	8,459
Unassigned	48,856,014	47,570,801	48,162,987	35,327,426	63,373,969
Total General Fund	\$ 52,887,818	\$ 50,744,798	\$ 51,111,274	\$ 38,403,983	\$ 65,566,500
All Other Governmental Funds					
Nonspendable	\$ 727,113	\$ 622,558	\$ 628,896	\$ 328,831	\$ -
Restricted	53,352,464	67,196,024	69,975,850	72,554,688	81,185,704
Committed	274,450	225,361	281,671	198,635	270,643
Assigned	34,638,052	41,047,447	44,395,090	39,854,612	43,737,279
Unassigned	(1,515,323)	(2,520,338)	(1,702,192)	(1,190,552)	(1,917,096)
Total all other governmental funds	\$ 87,476,756	\$ 106,571,052	\$ 113,579,315	\$ 111,746,214	\$ 123,276,530

(continued)

SCHEDULE 3
ST. JOHNS COUNTY, FLORIDA
FUND BALANCES, GOVERNMENTAL FUNDS,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2019	2020	2021	2022	2023
General Fund					
Nonspendable	\$ 6,119,573	\$ 8,334,589	\$ 5,113,040	\$ 2,758,295	\$ 1,606,668
Restricted	1,930,769	2,856,806	129,594	109,501	161,044
Assigned	13,499	7,894,473	43,122,889	42,817,435	27,288,578
Unassigned	<u>73,967,004</u>	<u>110,077,346</u>	<u>68,951,457</u>	<u>55,690,685</u>	<u>88,588,629</u>
Total General Fund	<u>\$ 82,030,845</u>	<u>\$ 129,163,214</u>	<u>\$ 117,316,980</u>	<u>\$ 101,375,916</u>	<u>\$ 117,644,919</u>
All Other Governmental Funds					
Nonspendable	\$ -	\$ 346,922	\$ 575,678	\$ 803,747	\$ 682,862
Restricted	86,758,238	99,965,690	140,270,070	176,828,776	212,374,963
Committed	15,330,425	6,752,545	-	-	-
Assigned	53,286,737	75,276,718	96,187,204	141,341,971	151,021,084
Unassigned	<u>(14,879,503)</u>	<u>(12,114,508)</u>	<u>(8,977,695)</u>	<u>(7,025,212)</u>	<u>(7,202,456)</u>
Total all other governmental funds	<u>\$ 140,495,897</u>	<u>\$ 170,227,367</u>	<u>\$ 228,055,257</u>	<u>\$ 311,949,282</u>	<u>\$ 356,876,453</u>

(concluded)

Schedule 4
ST. JOHNS COUNTY, FLORIDA
CHANGES IN FUND BALANCES,
GOVERNMENTAL FUNDS,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2014	2015	2016	2017	2018
Revenues					
Taxes	\$ 139,427,274	\$ 148,162,297	\$ 160,970,671	\$ 174,494,966	\$ 188,482,551
Special assessments	9,495,586	8,562,206	11,992,792	12,659,790	16,673,486
Licenses and permits	6,740,934	7,560,131	9,124,080	10,956,246	13,067,248
Intergovernmental	45,479,725	47,083,136	49,126,377	47,378,508	75,305,650
Charges for services	34,157,049	39,420,555	40,840,617	41,966,072	46,524,722
Fines and forfeitures	2,825,572	5,100,101	4,515,351	5,086,220	4,781,496
Contributions	620,522	222,612	446,990	314,254	1,274,374
Investment income	849,467	2,347,475	1,828,564	1,580,820	2,750,131
Miscellaneous revenue	1,456,052	1,851,296	1,711,544	1,953,172	1,986,562
Total revenues	241,052,181	260,309,809	280,556,986	296,390,048	350,846,220
Expenditures					
Current:					
General government	34,424,372	38,080,978	38,508,526	37,317,760	38,541,512
Public safety	106,255,265	108,873,123	121,599,099	150,001,942	147,334,957
Physical environment	1,614,707	1,027,646	966,643	876,390	5,570,117
Transportation	27,603,099	37,986,839	37,375,304	47,751,397	38,822,905
Economic environment	2,966,699	3,567,617	3,683,528	3,179,350	4,154,630
Human services	11,688,439	12,289,836	12,336,688	12,869,552	13,858,388
Culture and recreation	24,081,510	26,668,542	30,450,189	32,382,147	35,055,540
Court related	9,123,640	13,501,206	9,772,427	9,900,248	8,181,693
Capital outlay	15,513,121	7,697,435	2,104,598	9,257,135	5,987,873
Debt service:					
Principal retirement	8,948,993	9,267,834	10,712,916	12,486,154	13,160,212
Interest and fiscal charges	8,978,887	8,466,488	8,767,699	8,573,216	8,263,987
Arbitrage rebate	9,874	-	-	-	-
Issuance costs	40,250	1,066,394	7,000	17,000	-
Total expenditures	251,248,856	268,493,938	276,284,617	324,612,291	318,931,814
Excess of revenues over (under) expenditures	(10,196,675)	(8,184,129)	4,272,369	(28,222,243)	31,914,406
Other Financing Sources (uses):					
Transfers in	24,250,511	17,499,050	15,249,859	19,750,203	17,306,815
Transfers out	(25,356,924)	(17,791,823)	(15,484,152)	(15,740,133)	(16,278,807)
Long-term debt issued	6,736,879	17,500,000	1,697,000	6,926,000	2,009,000
Refunding debt issued	-	74,870,000	-	-	-
Right to use leases	-	1,499,909	1,361,807	2,380,485	1,768,594
Subscription based information technology arrangements	-	-	-	-	-
Payment to escrow agent	-	(86,204,222)	-	-	-
Premium (discount) on long-term debt issued	-	10,322,127	-	-	-
Sale of capital assets	419,448	7,591,741	277,856	365,296	1,864,919
Total other financing sources (uses):	6,049,914	25,286,782	3,102,370	13,681,851	6,670,521
Net change in fund balances	\$ (4,146,761)	\$ 17,102,653	\$ 7,374,739	\$ (14,540,392)	\$ 38,584,927
Debt service as a percentage of non capital expenditures	8.04%	8.56%	7.90%	7.44%	7.59%

(continued)

Schedule 4
ST. JOHNS COUNTY, FLORIDA
CHANGES IN FUND BALANCES,
GOVERNMENTAL FUNDS,
LAST TEN FISCAL YEARS

	Fiscal Year				
	2019	2020	2021	2022	2023
Revenues					
Taxes	\$ 204,021,325	\$ 218,821,560	\$ 235,143,868	\$ 261,503,831	\$ 306,633,034
Special assessments	19,463,714	27,639,689	33,252,115	41,857,411	46,562,318
Licenses and permits	13,116,216	11,288,672	15,880,833	15,732,585	14,542,425
Intergovernmental	53,798,661	110,137,639	87,422,953	143,132,906	117,209,915
Charges for services	46,069,041	40,196,674	47,493,932	67,945,806	78,933,443
Fines and forfeitures	4,955,113	5,270,887	4,298,258	4,626,593	4,804,171
Contributions	6,287,025	1,305,207	5,668,198	9,113,810	19,617,784
Investment income	8,648,110	9,428,933	(738,874)	(10,112,650)	22,302,118
Miscellaneous revenue	2,065,962	1,293,794	2,596,005	2,312,775	3,137,191
Total revenues	358,425,167	425,383,055	431,017,288	536,113,067	613,742,399
Expenditures					
Current:					
General government	41,843,090	43,409,677	43,650,644	49,562,401	61,763,694
Public safety	153,259,348	168,198,747	183,267,977	184,592,452	222,942,430
Physical environment	1,034,938	1,201,914	1,211,479	1,026,981	1,223,903
Transportation	41,554,075	42,863,363	47,182,618	49,666,554	68,879,690
Economic environment	5,309,499	10,387,142	24,344,430	44,751,180	45,189,045
Human services	13,746,476	14,924,897	15,558,495	15,578,976	16,434,065
Culture and recreation	37,409,420	40,488,861	28,753,510	72,226,367	90,353,394
Court related	8,569,131	8,264,324	8,888,038	9,957,920	10,749,111
Capital outlay	4,906,852	13,636,085	12,838,960	26,204,907	22,270,738
Debt service:					
Principal retirement	12,140,207	14,396,591	15,471,474	20,486,389	22,741,247
Interest and fiscal charges	7,881,166	7,646,012	6,636,424	5,794,622	5,489,032
Arbitrage rebate	-	-	-	-	-
Issuance costs	-	-	-	-	-
Total expenditures	327,654,202	365,417,613	387,804,049	479,848,749	568,036,349
Excess of revenues over (under) expenditures	30,770,965	59,965,442	43,213,239	56,264,318	45,706,050
Other Financing Sources (uses):					
Transfers in	32,661,655	35,008,821	33,503,019	69,702,170	53,991,799
Transfers out	(32,897,284)	(35,260,273)	(33,425,823)	(70,394,752)	(54,887,960)
Long-term debt issued	-	16,046,800	2,681,951	10,335,346	17,069,872
Refunding debt issued	10,840,000	-	51,990,000	51,800,000	-
Right to use leases	5,298,905	203,045	-	833,090	-
Subscription based information technology arrangements	-	-	-	-	623,894
Payment to escrow agent	(15,138,513)	-	(52,219,038)	(51,745,131)	-
Premium (discount) on long-term debt issued	1,747,148	-	-	-	-
Sale of capital assets	400,836	900,004	238,308	1,157,920	186,437
Total other financing sources (uses):	2,912,747	16,898,397	2,768,417	11,688,643	16,984,042
Net change in fund balances	\$ 33,683,712	\$ 76,863,839	\$ 45,981,656	\$ 67,952,961	\$ 62,690,092
Debt service as a percentage of non capital expenditures	6.81%	6.84%	6.69%	6.37%	6.31% (concluded)

SCHEDULE 5
ST. JOHNS COUNTY, FLORIDA
 ASSESSED VALUE AND ACTUAL VALUE
 OF TAXABLE PROPERTY,^a
 LAST TEN FISCAL YEARS

Fiscal Year	Taxable Value Real Property	Taxable Value Personal Property	Taxable Value Centrally Assessed	Total Taxable Value	Total Direct Tax Rate ^b
2013/14	\$ 16,777,056,091	\$ 695,055,988	\$ 23,129,846	\$ 17,495,241,925	5.9371
2014/15	\$ 17,845,549,178	\$ 706,397,144	\$ 27,123,973	\$ 18,579,070,295	5.9371
2015/16	\$ 19,484,986,294	\$ 743,519,629	\$ 31,566,566	\$ 20,260,072,489	5.8746
2016/17	\$ 21,201,210,510	\$ 829,777,860	\$ 34,986,118	\$ 22,065,974,488	5.8671
2017/18	\$ 22,912,016,854	\$ 919,720,891	\$ 36,939,670	\$ 23,868,677,415	5.8671
2018/19	\$ 24,949,754,209	\$ 983,598,778	\$ 37,618,440	\$ 25,970,971,427	5.8671
2019/20	\$ 27,407,993,263	\$ 1,045,979,904	\$ 37,723,415	\$ 28,491,696,582	5.8671
2020/21	\$ 33,378,144,323	\$ 1,266,598,067	\$ 38,230,616	\$ 34,682,973,006	5.5141
2021/22	\$ 39,396,747,085	\$ 1,418,447,472	\$ 41,422,956	\$ 40,856,617,513	5.5141
2022/23	\$ 45,900,719,138	\$ 1,695,212,064	\$ 44,015,146	\$ 47,639,946,348	5.5141

Source: St. Johns County Property Appraiser

Notes: The County assesses property annually. Property is assessed at fair market value, therefore the estimated actual value

a. Property is assessed at the fair market value determined by guidelines provided by the Florida Department of Revenue.

b. Per \$1,000 of value.

SCHEDULE 6
ST. JOHNS COUNTY, FLORIDA
DIRECT AND OVERLAPPING
PROPERTY TAX RATES,
LAST TEN FISCAL YEARS

	(per \$1000 of taxable value)				
	2013/14	2014/15	2015/16	2016/17	2017/18
Board of County Commissioners					
General Fund	5.3900	5.3900	5.1475	5.1200	5.1000
Transportation Trust	0.5300	0.5300	0.7100	0.7300	0.7500
County Health Unit	0.0171	0.0171	0.0171	0.0171	0.0171
\$8,190,000 Debt Service					
General County	5.9371	5.9371	5.8746	5.8671	5.8671
School Board					
School District	5.2960	5.0940	4.9800	4.6190	4.2950
School Board	2.2480	2.2480	2.2480	2.2480	2.2480
School Board	7.5440	7.3420	7.2280	6.8670	6.5430
Total County-wide	13.4811	13.2791	13.1026	12.7341	12.4101
Municipalities					
City of St. Augustine	7.5000	7.5000	7.5000	7.5000	7.5000
Town of Hastings (1)	8.6000	8.6000	8.5375	8.3552	0.0000
City of St. Augustine Beach	2.3992	2.3992	2.3992	2.3992	2.3992
Beach Bond	0.0800	0.0800	0.5000	0.5000	0.5000
Special Districts					
Water Management	0.3283	0.3164	0.3023	0.2885	0.2724
Fire	1.4000	1.4000	1.4625	1.4700	1.4700
Anastasia Mosquito Control	0.1312	0.2450	0.1773	0.2150	0.2150
St. Augustine Port, Waterway and Beach District	0.0638	0.0638	0.0638	0.0638	0.0638
Vilano Street Lighting	0.0500	0.0500	0.0500	0.0500	0.0500
St. Augustine South Lighting	0.2100	0.2100	0.2100	0.2100	0.2100
Coastal Highway MSTU	0.0000	0.0000	0.0000	0.0000	0.0000
South Ponte Vedra Beach and Dune MSTU	0.0000	0.0000	0.0000	0.0000	0.0000
Serenata Beach MSTU	0.0000	0.0000	0.0000	0.0000	0.0000
Summer Haven MSTU	8.5000	8.5000	8.5000	8.5000	8.5000
Ponte Vedra Beach MSD	0.3750	0.3750	0.0375	0.3750	0.3750
Florida Inland Navigation	0.0345	0.0345	0.0320	0.0320	0.0320

(continued)

Source: St. Johns County Tax Collector

(1) The Town of Hastings dissolved on February 28, 2018.

SCHEDULE 6
ST. JOHNS COUNTY, FLORIDA
DIRECT AND OVERLAPPING
PROPERTY TAX RATES,
LAST TEN FISCAL YEARS

	(per \$1000 of taxable value)				
	2018/19	2019/20	2020/21	2021/22	2022/23
Board of County Commissioners					
General Fund	5.1000	4.9500	4.6537	4.6537	4.6537
Transportation Trust	0.7500	0.9000	0.8444	0.8444	0.8444
County Health Unit	0.0171	0.0171	0.0160	0.0160	0.0160
\$8,190,000 Debt Service					
General County	5.8671	5.8671	5.5141	5.5141	5.5141
School Board					
School District	4.0300	3.8880	3.7050	3.5640	3.2350
School Board	2.2480	2.2480	2.2480	2.2480	2.2480
School Board	6.2780	6.1360	5.9530	5.8120	5.4830
Total County-wide	12.1451	12.0031	11.4671	11.3261	10.9971
Municipalities					
City of St. Augustine	7.5000	7.5000	7.5000	7.5000	7.5000
Town of Hastings (1)	0.0000	0.0000	0.0000	0.0000	0.0000
City of St. Augustine Beach	2.3992	2.3992	2.4500	2.4500	2.5000
Beach Bond	0.5000	0.5000	0.5000	0.5000	0.3000
Special Districts					
Water Management	0.2562	0.2414	0.2287	0.2189	0.1974
Fire	1.4700	1.4700	1.3813	1.3813	1.3813
Anastasia Mosquito Control	0.2200	0.2100	0.2050	0.2000	0.1900
St. Augustine Port, Waterway					
and Beach District	0.0638	0.0638	0.0598	0.0598	0.0598
Vilano Street Lighting	0.0500	0.0500	0.0473	0.0473	0.0320
St. Augustine South Lighting	0.2100	0.2100	0.1968	0.1968	0.1350
Coastal Highway MSTU	0.0000	0.0000	0.5000	0.5000	0.5000
South Ponte Vedra Beach and Dune MSTU	0.0000	0.0000	0.0000	0.0000	2.0000
Serenata Beach MSTU	0.0000	0.0000	0.0000	0.0000	0.5500
Summer Haven MSTU	8.5000	8.5000	7.3392	7.3392	7.3392
Ponte Vedra Beach MSD	0.3750	0.3750	0.3750	0.3750	0.3750
Florida Inland Navigation	0.0320	0.0320	0.0320	0.0320	0.0320

(1) The Town of Hastings dissolved on February 28, 2018.

SCHEDULE 7
ST. JOHNS COUNTY, FLORIDA
 PRINCIPAL PROPERTY TAXPAYERS,
 CURRENT YEAR AND TEN YEARS AGO

Taxpayer	Fiscal Year 2023			Fiscal Year 2013		
	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value	Assessed Value	Rank	Percentage of Total County Taxable Assessed Value
Florida Power & Light	\$ 535,958,039	1	1.55%	\$ 144,107,500	1	0.70%
Flagler College	175,371,638	2	0.51%			
Flagler Hospital Inc	132,665,516	3	0.38%			
Ponte Vedra Corp	117,687,616	4	0.34%	66,496,605	2	0.33%
Northrop Grumman Systems Corp	115,700,012	5	0.33%			
PGA Tour Inc	102,925,862	6	0.30%			
Pulte Homes	67,224,590	7	0.19%			
Big Brisa FL LLC	65,668,942	8	0.19%			
The Elysian AL LP	64,751,348	9	0.19%	39,669,549	4	0.19%
Durbin Park Pavillion LLC	60,095,881	10	0.17%			
BellSouth Telecommunications				48,578,872	3	0.24%
RQB Resort LP				38,974,053	5	0.19%
Ring Power Corporation				26,424,449	6	0.13%
Florida East Coast Railway, LLC				24,587,599	7	0.12%
LVP St Augustine Outlets LLC				23,508,126	8	0.11%
CPG Partners				21,617,385	9	0.11%
Cobblestone Village St Augustine				19,136,189	10	0.09%
	<u>\$ 1,438,049,444</u>		<u>4.15%</u>	<u>\$ 453,100,327</u>		<u>2.21%</u>
Total						

Source: St. Johns County Tax Collector

SCHEDULE 8
ST. JOHNS COUNTY, FLORIDA
PROPERTY TAX LEVIES AND COLLECTIONS,
LAST TEN FISCAL YEARS

Fiscal Year	Property Taxes Levied	Current Tax Collections (1)	Percentage of Levy	Delinquent Tax Collections	Total Tax Collections	Total Percentage of Levy Collected
2013/14	\$ 126,858,600	\$ 122,272,125	96.38%	\$ 272,640	\$ 122,544,765	96.60%
2014/15	\$ 134,742,204	\$ 129,814,700	96.34%	\$ 238,842	\$ 130,053,542	96.52%
2015/16	\$ 146,862,447	\$ 141,462,701	96.32%	\$ 361,920	\$ 141,824,621	96.57%
2016/17	\$ 159,976,770	\$ 154,168,060	96.37%	\$ 278,537	\$ 154,446,596	96.54%
2017/18	\$ 173,072,443	\$ 166,661,316	96.30%	\$ 347,940	\$ 167,009,256	96.50%
2018/19	\$ 188,326,749	\$ 181,252,597	96.24%	\$ 365,392	\$ 181,617,989	96.44%
2019/20	\$ 206,584,718	\$ 202,676,854	98.11%	\$ 510,826	\$ 203,187,680	98.36%
2020/21	\$ 215,776,978	\$ 207,804,837	96.31%	\$ 474,802	\$ 208,279,639	96.53%
2021/22	\$ 236,256,488	\$ 227,189,815	96.16%	\$ 576,425	\$ 227,766,240	96.41%
2022/23	\$ 278,074,721	\$ 268,026,875	96.39%	\$ 305,792	\$ 268,332,667	96.50%

(1) Aggregate current taxes collected as of close of fiscal year which includes statutory discounts actually taken of 4% in the first month declining one percent each month thereafter.

Source: St. Johns County Tax Collector

SCHEDULE 9
ST. JOHNS COUNTY, FLORIDA
RATIOS OF GENERAL BONDED
DEBT OUTSTANDING,
LAST TEN FISCAL YEARS

St. Johns County, Florida has not issued any General Obligation Bonds over the last ten fiscal years.

SCHEDULE 10
ST. JOHNS COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE,
LAST TEN FISCAL YEARS

Fiscal Year	Governmental Activities								
	General Obligation Bonds	Revenue Bonds	Revenue Notes	Special Assessment Bonds	Tax Increment Notes	Financed Purchase Obligations	Right to use Leases	Subscription Based IT Arrangements	
2014	\$ -	\$ 197,536,216	\$ 4,562,663	\$ -	\$ 3,332,000	\$ -	\$ 4,503,788	\$ -	
2015	\$ -	\$ 209,951,603	\$ 3,546,655	\$ -	\$ 2,882,000	\$ -	\$ 4,811,609	\$ -	
2016	\$ -	\$ 201,713,474	\$ 4,212,217	\$ -	\$ 2,423,000	\$ -	\$ 4,467,940	\$ -	
2017	\$ -	\$ 193,223,345	\$ 8,829,128	\$ -	\$ 1,957,000	\$ -	\$ 4,906,360	\$ -	
2018	\$ -	\$ 184,426,216	\$ 8,601,162	\$ -	\$ 1,484,000	\$ -	\$ 4,368,818	\$ -	
2019	\$ -	\$ 173,582,220	\$ 6,385,084	\$ -	\$ 999,000	\$ -	\$ 7,992,594	\$ -	
2020	\$ -	\$ 163,936,531	\$ 16,180,653	\$ -	\$ 504,000	\$ 3,641,467	\$ 5,520,812	\$ -	
2021	\$ -	\$ 101,957,849	\$ 65,736,621	\$ -	\$ -	\$ 8,301,789	\$ 631,373	\$ -	
2022	\$ -	\$ 91,579,034	\$ 66,293,000	\$ -	\$ -	\$ 7,073,085	\$ 894,830	\$ -	
2023	\$ -	\$ 84,724,334	\$ 68,090,000	\$ -	\$ -	\$ 6,564,079	\$ 828,526	\$ 1,445,960 (continued)	

SCHEDULE 10
ST. JOHNS COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE,
LAST TEN FISCAL YEARS

Fiscal Year	Business Type Activities					
	Utility Bonds	Convention Center Bonds	Golf Course Bonds	Revenue Notes	Financed Purchase Obligations	Right to use Leases
2014	\$ 175,171,946	\$ -	\$ 1,233,701	\$ 19,866,553		\$ 3,401,983
2015	\$ 171,644,887	\$ 8,081,000	\$ -	\$ 12,993,264		\$ 2,184,627
2016	\$ 166,453,597	\$ 6,820,000	\$ -	\$ 13,274,450		\$ 1,259,143
2017	\$ 169,557,383	\$ 5,528,000	\$ -	\$ 13,133,318		\$ 427,230
2018	\$ 163,645,930	\$ 4,198,000	\$ -	\$ 22,719,385		\$ 354,934
2019	\$ 157,461,421	\$ 2,834,000	\$ -	\$ 38,643,997		\$ 306,744
2020	\$ 150,976,252	\$ 1,437,000	\$ -	\$ 48,918,903		\$ 269,144
2021	\$ 143,651,972	\$ -	\$ -	\$ 55,186,613	\$ 230,580	\$ 180,758
2022	\$ 136,116,088	\$ -	\$ -	\$ 56,633,807	\$ 191,017	\$ 188,671
2023	\$ 258,890,038	\$ -	\$ -	\$ 60,963,624	\$ 150,437	\$ 275,031

(continued)

SCHEDULE 10
ST. JOHNS COUNTY, FLORIDA
RATIOS OF OUTSTANDING DEBT BY TYPE,
LAST TEN FISCAL YEARS

<u>Total Primary Government</u>			
<u>Fiscal Year</u>	<u>Total Primary Government</u>	<u>Percentage of Personal Income</u>	<u>Per Capita</u>
2013	\$ 414,317,175	4.10%	\$ 2,180
2014	\$ 409,593,303	3.75%	\$ 2,124
2015	\$ 416,095,645	3.53%	\$ 2,122
2016	\$ 400,623,821	3.30%	\$ 1,988
2017	\$ 397,561,764	3.09%	\$ 1,916
2018	\$ 389,798,445	2.49%	\$ 1,697
2019	\$ 388,205,059	2.24%	\$ 1,626
2020	\$ 391,384,762	2.14%	\$ 1,538
2021	\$ 375,877,555	1.82%	\$ 1,375
2022	\$ 358,969,532	1.57%	\$ 1,258
2023	\$ 482,257,201	1.78%	\$ 1,507 *

(concluded)

* Information not yet available. Amounts are based on trend estimates from Schedule 13.

SCHEDULE 11
ST. JOHNS COUNTY, FLORIDA
PLEDGED-REVENUE COVERAGE,
LAST TEN FISCAL YEARS

Fiscal Year	Sales Tax Revenue Bonds				Capital Improvement Bonds			
	Revenue	Debt Service		Coverage	Revenue	Debt Service		Coverage
		Principal	Interest			Principal	Interest	
2014	\$ 14,519,192	\$ 3,305,000	\$ 5,087,152	1.70	\$ 4,770,748	\$ 545,000	\$ 776,623	1.80
2015	\$ 15,814,098	\$ 3,440,000	\$ 5,108,096	1.85	\$ 5,458,912	\$ -	\$ 339,337	8.04
2016	\$ 17,031,159	\$ 4,055,000	\$ 5,325,366	1.82	\$ 5,298,895	\$ 555,000	\$ 610,806	2.27
2017	\$ 17,752,154	\$ 4,165,000	\$ 5,159,962	1.90	\$ 6,569,887	\$ 575,000	\$ 639,714	2.70
2018	\$ 19,082,226	\$ 4,355,000	\$ 4,968,069	2.05	\$ 6,574,064	\$ 590,000	\$ 576,906	2.82
2019	\$ 20,085,955	\$ 3,385,000	\$ 4,030,357	2.71	\$ 7,098,576	\$ 610,000	\$ 553,306	3.05
2020	\$ 19,540,401	\$ 3,690,000	\$ 3,874,944	2.58	\$ 6,835,670	\$ 635,000	\$ 528,906	2.94
2021	\$ 24,454,048	\$ 3,865,000	\$ 3,017,010	3.55	\$ 8,248,241	\$ 665,000	\$ 503,506	3.53
2022	\$ 28,208,935	\$ 4,065,000	\$ 2,150,425	4.54	\$ 10,784,221	\$ 690,000	\$ 476,906	4.62
2023	\$ 29,855,087	\$ 1,965,000	\$ 1,952,775	7.62	\$ 12,113,377	\$ 715,000	\$ 449,306	5.20

(continued)

a. Series 2014 Capital Improvement Revenue Refunding Bonds refunded the Series 2005, Capital Improvement Revenue & Refunding Bonds refunded the Series 2005, Capital Improvement Revenue and Refunding Bonds during this fiscal year with current year principal and interest earnings.

SCHEDULE 11
ST. JOHNS COUNTY, FLORIDA
PLEDGED-REVENUE COVERAGE,
LAST TEN FISCAL YEARS

Fiscal Year	Transportation Improvement Bonds				St. Johns County Water and Sewer Bonds				
	Revenue	Debt Service		Coverage	Net Revenue with Unit Connection Fees	Debt Service		Coverage	
		Principal	Interest			Principal	Interest		
2014	\$ 8,386,930	\$ 1,460,000	\$ 2,391,000	2.18	\$ 13,958,651	\$ 2,571,430	\$ 5,622,701	1.70	
2015	\$ 8,719,733	\$ 1,510,000	\$ 2,197,880	2.35	\$ 16,675,972	\$ 2,641,114	\$ 5,830,186	1.97	
2016	\$ 9,150,467	\$ 1,565,000	\$ 2,081,369	2.51	\$ 18,584,770	\$ 2,656,340	\$ 5,645,183	2.24	
2017	\$ 9,641,472	\$ 1,660,000	\$ 2,018,769	2.62	\$ 25,704,151	\$ 3,817,731	\$ 7,122,147	2.35	
2018	\$ 10,099,045	\$ 1,725,000	\$ 1,952,369	2.75	\$ 24,688,757	\$ 4,092,058	\$ 7,909,492	2.06	
2019	\$ 10,318,136	\$ 1,790,000	\$ 1,883,369	2.81	\$ 30,211,521	\$ 4,174,105	\$ 7,811,994	2.52	
2020	\$ 9,663,796	\$ 1,885,000	\$ 1,793,869	2.63	\$ 33,298,506	\$ 4,273,689	\$ 7,703,861	2.78	
2021	\$ 10,381,139	\$ 1,975,000	\$ 1,373,806	3.10	\$ 32,916,381	\$ 4,405,629	\$ 7,714,401	2.72	
2022	\$ 10,458,387	\$ 2,075,000	\$ 949,244	3.46	\$ 31,578,344	\$ 7,087,058	\$ 4,385,466	2.75	
2023	\$ 11,122,562	\$ 810,000	\$ 845,494	6.72	\$ 47,706,530	\$ 7,070,738	\$ 4,425,823	4.15	

(continued)

b. The Water and Sewer Revenue Bonds, Series 2006 were refunded in fiscal year 2017 with the Water and Sewer Revenue Bonds, Series 2016. No principal and interest were included for Series 2006 in this schedule for 2017.

SCHEDULE 11
ST. JOHNS COUNTY, FLORIDA
 PLEDGED-REVENUE COVERAGE,
 LAST TEN FISCAL YEARS

Ponte Vedra Water and Sewer Bonds				
Fiscal Year	Net Revenue	Debt Service		Coverage
		Principal	Interest	
2014	\$ 4,942,398	\$ 1,490,000	\$ 2,658,281	1.19
2015	\$ 5,480,240	\$ 1,550,000	\$ 2,594,881	1.32
2016	\$ 6,525,796	\$ 1,610,000	\$ 2,534,869	1.57
2017	\$ -	\$ -	\$ -	-
2018	\$ -	\$ -	\$ -	-
2019	\$ -	\$ -	\$ -	-
2020	\$ -	\$ -	\$ -	-
2021	\$ -	\$ -	\$ -	-
2022	\$ -	\$ -	\$ -	-
2023	\$ -	\$ -	\$ -	-

(concluded)

d. The Ponte Vedra Water and Sewer Revenue Bonds, Series 2006 and 2007 were refunded in fiscal year 2017 with the Water and Sewer Bonds, Series 2016. No principal and interest were included for Series 2006 and 2007 in this schedule for 2017. In addition, the Ponte Vedra Utility System merged with the St. Johns Utility system which is reported elsewhere on this schedule.

SCHEDULE 12
ST. JOHNS COUNTY, FLORIDA
LEGAL DEBT MARGIN INFORMATION,
LAST TEN FISCAL YEARS

The Constitution of the State of Florida, Section 200.181 Florida Statutes, and St. Johns County, Florida have set no legal debt limit.

SCHEDULE 13
ST. JOHNS COUNTY, FLORIDA
 DEMOGRAPHIC AND
 ECONOMIC STATISTICS,
 LAST TEN FISCAL YEARS

Fiscal Year	Population	Personal Income (thousands of dollars)	Per Capita Personal Income ^a	Unemployment Rate
2014	207,443	\$ 12,886,864	\$ 59,102	4.8%
2015	213,566	\$ 13,698,259	\$ 60,441	3.8%
2016	226,640	\$ 14,439,811	\$ 61,423	3.9%
2017	229,715	\$ 15,647,080	\$ 64,177	2.7%
2018	238,742	\$ 17,327,679	\$ 68,149	2.5%
2019	264,672	\$ 18,302,090	\$ 71,577	2.2%
2020	273,425	\$ 20,609,326	\$ 76,387	3.8%
2021	285,406	\$ 22,850,175	\$ 80,062	2.9%
2022	296,919	\$ 27,121,048	\$ 88,388	2.2%
2023	315,317	\$ 28,801,000 *	\$ 92,000 *	2.6%

* Information not yet available. Amounts are estimated based on population and per capita trends.

Source: Florida Office of Economic and Demographic Research and the Federal Reserve Bank of St. Louis (FRED)

Note: a. These data were derived by dividing each type of income by the total population of the area, not just the segment of the population receiving that type of income. All per capita figures are prepared by the Bureau of Economic Analysis using Bureau of the Census population data.

SCHEDULE 14
ST. JOHNS COUNTY, FLORIDA
PRINCIPAL EMPLOYERS,
CURRENT YEAR AND NINE YEARS AGO

Employer	2023			2014		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
St. Johns County School District	6,299	1	4.18%	4,046	1	3.04%
St. Johns County BOCC	1,527	2	1.01%	1,879	3	1.41%
Flagler Hospital	1,221	3	0.81%	1,900	2	1.43%
Northrop Grumman	1,100	4	0.73%	1,200	4	0.90%
PGA Tour, Inc.	964	5	0.64%	650	8	0.49%
Florida National Guard	900	6	0.60%	936	6	0.70%
St. Johns County Sheriff's Office	816	7	0.54%			
Florida School for the Deaf & Blind	689	8	0.46%	684	7	0.51%
Carlisle Interconnect Technologies	650	9	0.43%			
Ring Power	560	10	0.37%	500	10	0.38%
Community Hospice of N.E. Florida	-			959	5	0.72%
Flagler College	556		0.37%	546	9	0.41%
Marriot Sawgrass	357		0.24%			
	<u>15,639</u>		<u>10.37%</u>	<u>13,300</u>		<u>10.00%</u>

Source: St Johns County Chamber of Commerce

SCHEDULE 15
ST. JOHNS COUNTY, FLORIDA
 ACTUAL FULL-TIME EQUIVALENT COUNTY GOVERNMENT
 EMPLOYEES BY FUNCTION,
 LAST TEN FISCAL YEARS

<u>Function /Program</u>	<u>Actual Full-Time Equivalent Employees as of September 30</u>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Government	300	300	300	296	305
Public Safety - Fire/Rescue	303	321	320	320	389
Public Safety - Sheriff	579	600	618	620	649
Public Safety - Other	79	80	100	134	148
Physical Environment	171	170	166	251	254
Transportation	140	140	140	150	150
Economic Environment	8	9	9	9	10
Human Services	62	69	73	59	58
Culture/Recreation	167.5	199	206	178	187
Court Related Expenses	71	70	69	78	74

(continued)

Source: St. Johns County Financial Plan

SCHEDULE 15
ST. JOHNS COUNTY, FLORIDA
 ACTUAL FULL-TIME EQUIVALENT COUNTY GOVERNMENT
 EMPLOYEES BY FUNCTION,
 LAST TEN FISCAL YEARS

<u>Function /Program</u>	<u>Actual Full-Time Equivalent Employees as of September 30</u>				
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>
General Government	301	307	309	331	345
Public Safety - Fire/Rescue	334	357	361	385	389
Public Safety - Sheriff	649	689	726	752	796
Public Safety - Other	157	164	171	183	199
Physical Environment	258	265	269	273	283
Transportation	154	156	157	157	166
Economic Environment	10	12	13	14	17
Human Services	61	65	66	76	81
Culture/Recreation	187	189	189	193	198
Court Related Expenses	74	76	76	80	89

(concluded)

SCHEDULE 16
ST. JOHNS COUNTY, FLORIDA
 OPERATING INDICATORS BY FUNCTION,
 LAST TEN FISCAL YEARS

Function /Program	Fiscal Year				
	2014	2015	2016	2017	2018
Clerk of Courts					
Felony and Misdemeanor Cases	6,727	9,397	9,129	9,300	9,248
Civil and Probate Cases	6,350	5,187	5,086	5,185	5,520
Small Claims	1,905	2,058	1,767	2,233	2,536
Library					
Library Card Holders	101,593	93,438	95,581	95,779	95,324
Animal Control					
Number of Calls	7,074	8,669	8,669	8,998	6,856
Law Enforcement					
Calls for Service	139,235	148,450	204,874	185,014	194,072
County Crime Rate (per 100,000)	2,130	1,895	1,894	1,894	1,894
Fire/Rescue					
Total Department Responses	38,232	49,001	46,910	47,902	57,729
EMS Transports Non-Fire	13,624	17,547	13,737	13,731	13,604
Growth Management Services					
Number of Plan Reviews	10,031	11,026	13,296	14,224	16,392
Total Permits Issued	29,739	30,843	35,020	41,385	47,787
Transportation					
Pavement Management (\$ Millions)	*	\$1.3	\$1.8	\$2.0	\$5.5
County Pier					
Number of Paying Sightseers	49,545	75,329	88,965	86,023	92,342
Number of Paying Fishermen	5,118	10,117	12,181	14,169	10,042
Golf Course					
Rounds of Golf	44,741	47,578	50,583	51,207	48,316
Prepaid Pass Holders	180	200	220	220	194

(continued)

Source: Various St. Johns County Departments

SCHEDULE 16
ST. JOHNS COUNTY, FLORIDA
 OPERATING INDICATORS BY FUNCTION,
 LAST TEN FISCAL YEARS

Function /Program	Fiscal Year				
	2019	2020	2021	2022	2023
Clerk of Courts					
Felony and Misdemeanor Cases	9,800	8,901	8,977	10,940	12,108
Civil and Probate Cases	6,177	5,681	6,120	9,072	8,600
Small Claims	3,165	2,695	4,417	3,014	5,556
Library					
Library Card Holders	94,003	95,367	95,651	83,978	87,969
Animal Control					
Number of Calls	5,006	5,328	5,423	6,119	6,678
Law Enforcement					
Calls for Service	209,449	210,491	225,034	272,171	290,984
County Crime Rate (per 100,000)	1,188	980	*	*	*
Fire/Rescue					
Total Department Responses	57,302	60,987	55,213	60,533	63,720
EMS Transports Non-Fire	13,604	13,735	16,195	16,809	18,137
Growth Management Services					
Number of Plan Reviews	14,486	14,280	18,641	19,557	17,286
Total Permits Issued	46,459	45,735	59,304	64,116	56,789
Transportation					
Pavement Management (\$ Millions)	\$10.3	\$9.2	\$5.0	\$5.3	\$4.6
County Pier					
Number of Paying Sightseers	67,527	37,588	82,539	86,986	79,195
Number of Paying Fishermen	9,527	7,719	13,548	13,479	12,276
Golf Course					
Rounds of Golf	52,427	56,970	62,437	13,713	59,098
Prepaid Pass Holders	206	110	100	47	207

(concluded)

*Source: Office of Economic & Demographic Research. 2020 is latest source available.

SCHEDULE 17
ST. JOHNS COUNTY, FLORIDA
 CAPITAL ASSET STATISTICS BY FUNCTION,
 LAST TEN FISCAL YEARS

<u>Function /Program</u>	<u>Fiscal Year</u>				
	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
Justice and Law Enforcement					
Correction Facility Capacities	761	761	761	761	761
Law Enforcement FTEs	367	367	379	411	436
Public Works					
Miles of County Maintained Roads	918	945	945	945	945
Traffic Signals	114	116	118	118	118
Bridges	46	46	47	47	47
Fire/Rescue					
Number of County Stations	19	19	19	19	19
Fire/EMS Employees	302.8	320.8	320.75	319.75	323.75
County Utility Infrastructure					
Number of Water Customer Accounts	44,724	45,415	57,425	59,263	61,903
Lift Stations	323	320	336	349	368
Utility Employees	146.1	158.1	158.1	164.1	177.1
Culture/Recreation					
County Golf Course	1	1	1	1	1
Outdoor Amphitheater	1	1	1	1	1
Libraries	6	6	6	6	6
Cost of Maintenance per Acre	\$1,112	\$1,052	\$1,359	\$1,338	\$1,381
Miles of Beach	42	42	42	42	42

(continued)

Source: Various St. Johns County Departments

SCHEDULE 17
ST. JOHNS COUNTY, FLORIDA
 CAPITAL ASSET STATISTICS BY FUNCTION,
 LAST TEN FISCAL YEARS

Function /Program	Fiscal Year				
	2019	2020	2021	2022	2023
Justice and Law Enforcement					
Correction Facility Capacities	761	752	752	752	752
Law Enforcement FTEs	436	471	517	539	577
Public Works					
Miles of County Maintained Roads	975	990	994	1155	1170
Traffic Signals	133	134	149	161	163
Bridges	51	55	57	59	59
Fire/Rescue					
Number of County Stations	18	19	19	19	19
Fire/EMS Employees	333.75	356.75	360.9	385.15	389.15
County Utility Infrastructure					
Number of Water Customer Accounts	64,193	66,640	69,484	72,076	75,332
Lift Stations	369	374	374	386	396
Utility Employees	172	174	178	172	195
Culture/Recreation					
County Golf Course	1	1	1	1	1
Outdoor Amphitheater	1	1	1	1	1
Libraries	6	6	6	6	6
Cost of Maintenance per Acre	\$1,827	\$1,242	\$1,056	\$1,477	\$2,913
Miles of Beach	42	42	42	42	42

(concluded)