



SURTAX PERFORMANCE AUDIT OF

Santa Rosa County, Florida

DELIVERABLE #6: FINAL REPORT

August 26, 2024

Overview of Performance Audit Findings

Santa Rosa County

August 26, 2024

SANTA ROSA COUNTY REPORT DIGEST

Overall, Across 24 Areas, the County Met Expectations in 12 Areas, Partially Met Expectations in 10 Areas, and Did Not Met Expectations in 2 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 (6)	Partially Met	2	4	0
Structure or design of the program (2)	Partially Met	1	1	0
Alternative methods of providing program services or products (3)	Partially Met	2	1	0
Goals, objectives, and performance measures (4)	Partially Met	1	2	1
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	1	1
All Areas (24)		12	10	2

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 Santa Rosa County programs within the administrative unit(s) that will receive funds through the referendum approved by Resolution adopted by the Santa Rosa County Board of Commissioners on May 9, 2024. 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 (6) issue areas were based on the extent to which the programs met expectations established by audit subtasks. Overall, the audit found that Santa Rosa County met expectations in areas, partially met expectations in areas, and did not meet expectations in areas. Of the 24 total subtasks, the audit determined that the County met 12, partially met 10, and not met 2.

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. All programs except parks and recreation are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. Although park staff inspect facilities as part of their routine tasks, no independent evaluation of the program as a whole has been performed.

We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except the fire districts, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. The Clerk does not require MSBU fire districts to provide a corrective action plan to address municipal service benefit unit annual audit findings. MSBU fire district capital purchases made with surtax funds must be acquired through the County’s procurement process. Therefore, the fire districts should have some level of accountability to the County.

All program administrators evaluate performance and costs based on reasonable measures, including best practices. Overall, a sample of nine (9) County and seven (7) Sheriff’s Office projects were reviewed for reasonable costs, completed well, on time, and within budget based on the change orders. Each of the program areas sample projects were of reasonable cost and within budget; however, they did not fully establish that their projects

were completed well or on time. Fire was excluded from this subtask because it had no projects. Finally, while 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 County’s procedures do not address the acquisition of natural lands for conservation. Therefore, overall, this subtask is partially met.

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

We determined that all Santa Rosa County programs have organizational structures that have clearly defined units, minimize overlapping functions, and have clear lines of authority. Santa Rosa’s department/program staffing levels were assessed against two (2) peer counties (Bay County and Okaloosa County) and compared favorably. However, turnover rates for FY 2023 were higher than recommended industry standards for one (1) program that will administer the surtax funds if the referendum passes. Strategies to lower turnover rates need to be developed and implemented. Therefore, overall, this subtask is partially met.

Alternative methods of providing services or Products

Program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determined if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings. Program administrators have also assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. However, program administrators for Recreation & Natural Resources (QOL) and Land Conservation have not identified 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. Therefore, overall, this subtask is partially met.

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

Program-level goals and objectives are generally clearly stated and measurable but do not adequately address key aspects of the program’s performance or cost. No objectives for the program areas addressed program cost. Program-level goals and objectives ensure are generally consistent with the County’s strategic plan. Program measures and standards are not sufficient to assess program progress toward meeting its stated goals and objectives. Internal controls, including policies and procedures, provide reasonable assurance that program goals and objectives will be met. Therefore, overall, this subtask is partially met.

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

Overall, Santa Rosa County met Task 5. Financial and non-financial information is easily accessible on the County website and social media platforms such as Facebook, NextDoor, and news releases are used to deliver information to a wider audience. Written procedures are in place to correct errors related to the dissemination of financial and non-financial information timely. However, the County does not have a formal tool in place to evaluate the accuracy and completeness of documents related to its programs. This type of program documentation should address whether financial and non-financial data provided to the public is accurate, relevant, and useful to its audience. Therefore, overall, this task is met.

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

The County and Sheriff’s Office both employ full-time legal staff responsible for providing

transactional and governance legal services to the County and Sheriff’s Office. 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 a lobbyist to provide representation at federal level. In addition to the annual single audit, grant compliance is assured through requirements of specific grantors. Key internal controls include policies and procedures and the annual external audit.

Key internal controls include policies and procedures, the annual external audit, and ongoing internal audits. The internal auditor function has relatively new staff and has not implemented standard audit tools and methods including an annual risk assessment and annual audit plan to identify high risk components of program areas to consider for periodic program audits. In addition, the internal auditor’s primary assignment is to conduct annual audits of the volunteer Fire Departments and to perform other non-audit related responsibilities for the County instead of being fully assigned to the internal audit role. Some key policies and procedures are outdated or lack the effective date and approvers’ signatures.

Furthermore, there is no process to timely monitor whether management has taken corrective actions to address audit findings and instances of noncompliance. As a result, there has been no follow-up in over 14 months for some significant audit findings.

Finally, the Office of Management and Budget Director drafted the surtax ordinance, which the County Attorney reviewed and approved to ensure that it complied with applicable law, before it was approved by the board of county commissioners. The Office of Management and Budget Director also made surtax-related presentations to the board and the public. Therefore, overall, this subtask is partially met.



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TRANSMITTER LETTER

August 26, 2024

Brad Baker, County Administrator
Santa Rosa County Board of County Commissioners
6495 Caroline Street, Suite D
Milton, Florida 32570

Dear Mr. Baker:

McConnell & Jones LLP (the “MJ Team”) is pleased to submit our final report of the performance audit of Santa Rosa County. Pursuant to s. 212.055(11), *Florida Statutes*, 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 Transportation, Drainage & Stormwater, Law Enforcement, Fire, Public Facilities & Capital Equipment, Recreation & Natural Resources, and Land Conservation 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 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 County departments that expend Local Option Sales Tax funds are the subject of the performance audit.

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:

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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

SANTA ROSA COUNTY OVERVIEW



Santa Rosa County was formed in 1842. It was named for the Roman Catholic saint, Rosa de Viterbo. Santa Rosa County covers a 1,174 square mile area, of which 1,012 square miles is land and 162 square miles is water according to the U.S. Census Bureau. Santa Rosa County is part of the Pensacola-Ferry Pass-Brent, FL Metropolitan Statistical Area. The city of Milton is the County seat and lies in the geographic center of the County. Santa Rosa County can be divided into three (3) distinct sections: south Santa Rosa, central Santa Rosa, and north Santa Rosa.

Santa Rosa County is governed by the Board of County Commissioners, five (5) elected commissioners, who are elected at-large to serve and represent one (1) of five (5) districts and the County as a whole. Each member must reside within the district for the seat that is held. The Santa Rosa County Board of County Commissioners also serves as the legislative and policy setting body of Santa Rosa County as established under Section 125 of the *Florida Statutes*. Under *Florida State* law, the County Commission is responsible for funding the budgets of all Santa Rosa County Government, including the independently elected Constitutional Officers and Judicial Officers, as well as the Commission's own departments. (Source: *Santa Rosa County's website at <https://www.santarosa.fl.gov>.*)

SANTA ROSA BUDGET SUMMARY

The County is required to prepare an annual budget under the rules of *Florida State Law* and the Florida State Board of Education. Each year the County develops a budget in accordance with Chapters 129, 200 and 197 of the *Florida Statutes*. Chapter 129 guides overall budget development and administration, while Chapter 200 provides specific directions for the annual levy of property taxes and the corresponding budget adoption timeline. Chapter 197 provides for the uniform method for levy, collection and enforcement of non-ad valorem assessments.

The County operates an October 1 to September 30 Fiscal Year. The General Fund is the primary operating fund and is the default fund used to account for and report all financial resources not required to be accounted for and reported in another fund. There is only one General Fund, and it makes up 56 percent of all funds. Ad valorem taxes comprise 66 cents of every General Fund dollar received while the County spends 50 cents of every General Fund dollar on Public Safety.

Figure ES-1 presents the County’s Fiscal Year 2024 budgeted General Fund revenue. Miscellaneous revenue includes interest, judgments and fines, donations, and other revenue sources.

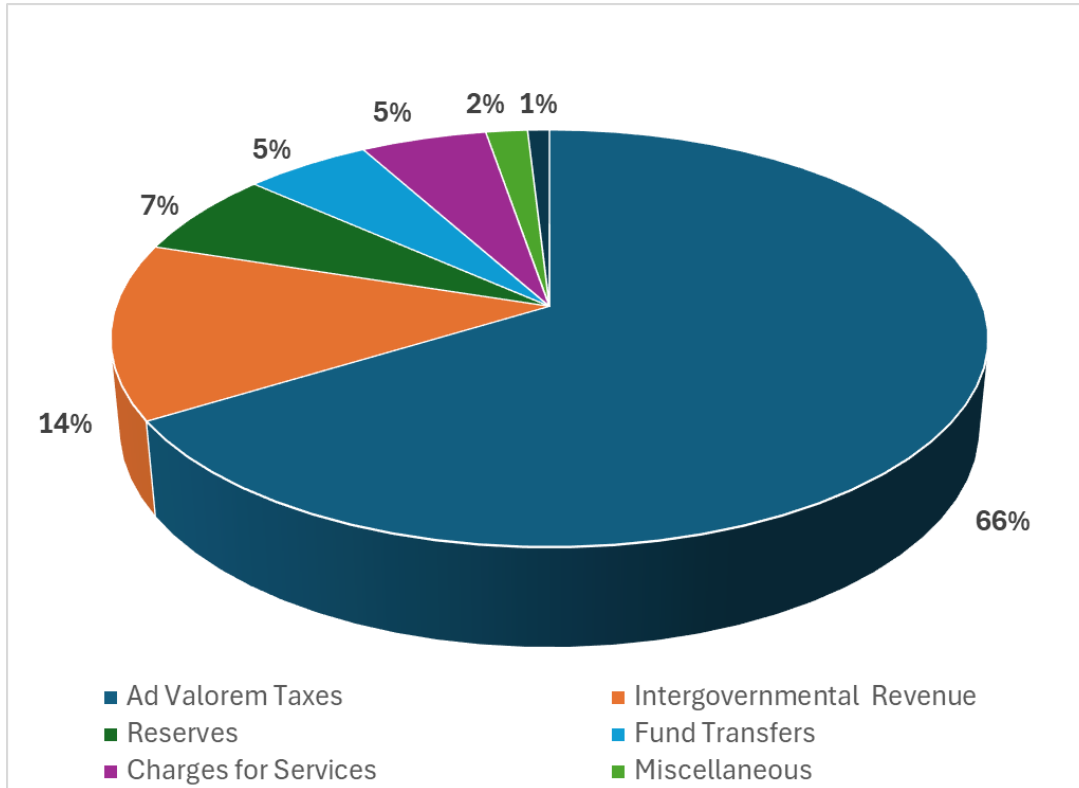


FIGURE ES-1: Property taxes comprise two-thirds of Santa Rosa County’s General Fund revenue.
 Source: Santa Rosa County Fiscal Year 2024 Budget

All Fund Expenditures

Figure ES-2 presents the County’s Fiscal Year 2024 budgeted expenditures for all funds.

Fund	Amount	Percentage
General	\$141,045,107	56%
Special Revenue	61,496,052	24%
Enterprise	26,467,448	11%
Capital	12,600,564	5%
Debt Service	4,455,288	2%
Internal Service	5,291,187	2%
Total	\$251,355,646	100%

FIGURE ES-2: Santa Rosa County’s General Fund comprises more than half of its Fiscal Year 2024 Budget.
 Source: Santa Rosa County Fiscal Year 2024 Budget.



General Fund Expenditures by Function

Figure ES-3 presents General Fund expenditures by function. Fifty cent of every General Fund dollar is for public safety expenditures.

Category	Amount	Percentage
General Government	\$30,427,515	22%
Public Safety	70,633,006	50%
Physical Environment	3,452,887	2%
Transportation	2,526,054	2%
Economic Environment	1,238,668	1%
Human Services	8,089,697	6%
Culture Recreation	5,793,493	4%
Other	18,883,787	13%
Total	\$141,045,107	100%

FIGURE ES-3: Santa Rosa County spends half of its General Fund budget on public safety.
Source: Santa Rosa County Fiscal Year 2024 Budget.

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. On May 9, 2024, the Santa Rosa Board of County Commissioners (BOCC) voted 3 to 2 to send to referendum a proposed one-penny sales tax ordinance for voter approval on November 5, 2024.

In accordance with section s. 212.055(2), *Florida Statutes*, (2021), proceeds of the sales surtax may be used 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. These departments that may use the proceeds of the sales surtax include Public Works & Environmental, County Engineering, Santa Rosa County Sheriff’s Office, Public Safety, and Facilities Management.



Figure ES-4 Identifies the County departments that will engage with surtax fund programs and how the funds will be used.

Program	Responsible Departments	Surtax Uses
<i>Transportation</i>	<ul style="list-style-type: none"> Public Works & Environmental County Engineering 	<ul style="list-style-type: none"> Building, constructing, and maintaining roads and bridges and associated infrastructure
<i>Drainage & Stormwater</i>	<ul style="list-style-type: none"> Public Works & Environmental County Engineering 	<ul style="list-style-type: none"> Stormwater improvements and infrastructure
<i>Law Enforcement</i>	<ul style="list-style-type: none"> Santa Rosa County Sheriff's Office 	<ul style="list-style-type: none"> Law enforcement vehicles and equipment
<i>Fire</i>	<ul style="list-style-type: none"> Public Safety 	<ul style="list-style-type: none"> Fire stations, apparatus, equipment
<i>Public Facilities & Capital Equipment</i>	<ul style="list-style-type: none"> Facilities Management 	<ul style="list-style-type: none"> Park, playground, and facility improvements and equipment
<i>Recreation & Natural Resources</i>	<ul style="list-style-type: none"> Facilities Management Public Works & Environmental 	<ul style="list-style-type: none"> Park, playground, and recreational facility improvements Landfill projects and environmental regulatory compliance
<i>Land Conservation</i>	<ul style="list-style-type: none"> Environmental 	<ul style="list-style-type: none"> Purchase, improvement, and development of land for conservation

FIGURE ES-4: *Uses of the sales surtax and administering department.*
Source: Surtax Ordinance No, 2024-07 and the MJ Team Interviews.

GOVERNANCE IMPLICATIONS OF SURTAX PASSAGE

Under Florida state law, Santa Rosa County’s BOCC is responsible for administration of the surtax funds, if the referendum passes.

The county administrator oversees the County Engineer, Public Works, and Public Safety departments, which will be the primary beneficiaries of the surtax funds should the referendum pass. The Santa Rosa Clerk of Courts will receive the surtax funds from the state while the Office of Management and Budget (OMB), which reports to the OMB Director, will oversee and control surtax expenditures.



AUDIT OBJECTIVE

In accordance with s. 212.055(10), *Florida Statutes*, and Government Auditing Standards, the certified public accountant must conduct a performance audit of the Santa Rosa County program areas within the administrative unit(s) that will receive funds through the referendum.

The performance audit must include a review of program areas for Santa Rosa County related to public safety facilities and capital equipment, transportation and drainage improvements, infrastructure projects and public facilities, recreation and natural resources, and public works equipment.

Audit fieldwork must include interviews with program administrators, review of relevant documentation, and other applicable methods to complete the assessment of the six (6) research tasks.

PROJECT SCOPE

Figure ES-4 provides an overview of the County departments that were included in the audit scope as well as surtax fund uses. 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. The MJ Team believes that the evidence obtained provides a reasonable basis for our observations and conclusions.

METHODOLOGY

The MJ Team began fieldwork with a kickoff meeting on June 7, 2024, where the MJ Team discussed the project scope, process, timeline, and priorities. Audit team members conducted a total of over 29 individual interviews with management and executive-level staff during the fieldwork period. Each of the group interviews had varying management team members in attendance depending on their involvement with a particular research task.

During the interviews, management team members' roles were discussed along with processes and procedures the County follows to address the six (6) research tasks and underlying subtasks. The MJ Team initiated multiple follow-up contacts with nearly all County management team members to clarify information outlined in processes, procedures, and management reports the County provided to address the research tasks. Performance audit team members reviewed and analyzed extensive, relevant operational and financial data to document and report findings and conclusions.



SUMMARY OF RESULTS

Figures ES-5 through ES-10 present a summary of the overall results of this performance audit. As required in the contract between OPPAGA and the MJ Team, this report includes an analysis of six (6) research tasks, containing **24** subtasks. The MJ Team’s assessment of six (6) administrative units against the subtasks revealed that **12** of the **24** subtasks were met, **10** were partially met, and **2** were not met.



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

Finding Summary: Overall, Santa Rosa County partially met Task 1

Overall, Santa Rosa County partially 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. All programs except parks and recreation are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. Although park staff inspect facilities as part of their routine tasks, no independent evaluation of the program as a whole has been performed.

We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except the fire districts, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. The Clerk does not require MSBU fire districts to provide a corrective action plan to address municipal service benefit unit annual audit findings. MSBU fire district capital purchases made with surtax funds must be acquired through the County’s procurement process. Therefore, the fire districts should have some level of accountability to the County.

All program administrators evaluate performance and costs based on reasonable measures, including best practices. Overall, a sample of nine (9) County and seven (7) Sheriff’s Office projects were reviewed for reasonable costs, completed well, on time, and within budget based on the change orders. Each of the program areas sample projects were of reasonable cost and within budget; however, they did not fully establish that their projects were completed well or on time. Fire was excluded from this subtask because it had no projects. Finally, while 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 County’s procedures do not address the acquisition of natural lands for conservation. Therefore, overall, this subtask is partially met.

**FIGURE ES-5
 SUMMARY OF SANTA ROSA COUNTY RESEARCH RESULTS**

RESEARCH RESULTS									
1. The Economy, Efficiency, or Effectiveness of the Program.									
Research Subtask	Transportation	Drainage & Stormwater	Law Enforcement	Fire	Public Facilities & Capital Equipment	Recreation & Natural Resources	Land Conservation	Overall Conclusion	Recommendation
1.1	Met	Met	Met	Met	Met	Met	Met	Met	None.



RESEARCH RESULTS

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

Research Subtask	Transportation	Drainage & Stormwater	Law Enforcement	Fire	Public Facilities & Capital Equipment	Recreation & Natural Resources	Land Conservation	Overall Conclusion	Recommendation
1.2	Met	Met	Met	Met	Not Met	Met	Met	Partially Met	1.2-Public Facilities & Capital Equipment Seek accreditation from the Commission for Accreditation of Park and Recreation Agencies to evaluate park and recreation operational performance and costs.
1.3	Met	Met	Met	Partially Met	Met	Met	Met	Partially Met	1.3 Fire Encourage MSBU fire districts to develop a corrective action plan (CAP) in response to the Clerk of Court’s annual municipal service benefit unit audits and include the CAP in each year’s audit report.
1.4	Met	Met	Met	Met	Met	Met	Met	Met	None.
1.5	Met	Met	Partially Met	N/A	Met	Partially Met	Met	Partially Met	1.5 Law Enforcement and Recreation & Natural Resources Create and implement a standard procedure for managing County projects. Every project should have a final invoice, a certification of substantial completion, a certificate of final completion and an evaluation



RESEARCH RESULTS

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

Research Subtask	Transportation	Drainage & Stormwater	Law Enforcement	Fire	Public Facilities & Capital Equipment	Recreation & Natural Resources	Land Conservation	Overall Conclusion	Recommendation
									survey in order to assess the outcome of a project.
1.6	Met	Met	Met	Met	Met	Met	Not Met	Partially Met	1.6 Land Conservation Update the procurement policies manual to include provisions for acquiring properties under the County's Land Conservation program.



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

Finding Summary: Overall, Santa Rosa County partially met Task 2

Overall, Santa Rosa County partially met expectations for Research Task 2.

We determined that all Santa Rosa County programs have organizational structures that have clearly defined units, minimize overlapping functions, and have clear lines of authority. Santa Rosa’s department/program staffing levels were assessed against two (2) peer counties (Bay County and Okaloosa County) and compared favorably. However, turnover rates for FY 2023 were higher than recommended industry standards for one (1) program that will administer the surtax funds if the referendum passes. Strategies to lower turnover rates need to be developed and implemented. Therefore, overall, this subtask is partially met.

**FIGURE ES-6
 SUMMARY OF SANTA ROSA COUNTY RESEARCH RESULTS**

RESEARCH RESULTS									
2. The Structure or Design of the Program to Accomplish its Goals and Objectives.									
Research Subtask	Transportation	Drainage & Stormwater	Law Enforcement	Public Safety	Public Facilities & Capital Equipment	Recreation & Natural Resources	Land Conservation	Overall Conclusion	Recommendation
2.1	Met	Met	Met	Met	Met	Met	Met	Met	None.
2.2	Met	Met	Not Met	N/A	Met	Met	Met	Partially Met	2.2 Law Enforcement Develop and implement specific strategies to lower turnover rates for those programs that exceed 10 percent.



RESEARCH TASK 3 – Alternative methods of providing services or products.

Finding Summary: Overall, Santa Rosa County partially met Task 3

Overall, Santa Rosa County partially met expectations for Research Task 3.

Program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determined if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings. Program administrators have also assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. However, program administrators for Recreation & Natural Resources (QOL) and Land Conservation have not identified 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. Therefore, overall, this subtask is partially met.

**FIGURE ES-7
 SUMMARY OF SANTA ROSA COUNTY RESEARCH RESULTS**

RESEARCH RESULTS									
3. Alternative methods of providing services or products.									
Research Subtask	Transportation	Drainage & Stormwater	Law Enforcement	Fire	Public Facilities & Capital Equipment	Recreation & Natural Resources	Land Conservation	Overall Conclusion	Recommendation
3.1	Met	Met	Met	Met	Met	Met	Met	Met	None.
3.2	Met	Met	Met	Met	Met	Met	Met	Met	None.
3.3	Met	Met	Met	Met	Met	Not Met	Not Met	Partially Met	3.3 Recreation & Natural Resources and Land Conservation Maintain written documentation identifying possible opportunities for alternative service delivery methods to reduce program costs without significantly affecting the quality of services.



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

Finding Summary: Overall, Santa Rosa County partially met Task 4

Overall, Santa Rosa County partially met expectations for Research Task 4.

Program-level goals and objectives are generally clearly stated and measurable but do not adequately address key aspects of the program’s performance or cost. No objectives for the program areas addressed program cost. Program-level goals and objectives ensure are generally consistent with the County’s strategic plan. Program measures and standards are not sufficient to assess program progress toward meeting its stated goals and objectives. Internal controls, including policies and procedures, provide reasonable assurance that program goals and objectives will be met. Therefore, overall, this subtask is partially met.

FIGURE ES-8
SUMMARY OF SANTA ROSA COUNTY RESEARCH RESULTS

RESEARCH RESULTS									
4. Goals, Objectives, and Performance Measures used by the Program to Monitor and Report Program Accomplishments.									
Research Subtask	Transportation	Drainage & Stormwater	Law Enforcement	Fire	Public Facilities & Capital Equipment	Recreation & Natural Resources	Land Conservation	Overall Conclusion	Recommendation
4.1	Partially Met	Partially Met	Partially Met	N/A – Excluded since not a County function	Not Met	Not Met	N/A- Excluded since new initiative	Partially Met	Enhance program-level goals and objectives so they are clearly stated, measurable and address key aspects of the program’s performance and cost.
4.2	Met	Met	Not Met	N/A – Excluded since not a County function	Not Met	Met	N/A- Excluded since new initiative	Partially Met	Align and document program goals and objectives to be consistent with the County’s or Sheriff’s strategic plan.
4.3	Partially Met	Partially Met	Not Met	N/A – Excluded since not a County function	Not Met	Not Met	N/A-Excluded since new initiative	Not Met	Revise and implement the measures and standards used to evaluate program



RESEARCH RESULTS

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

Research Subtask	Transportation	Drainage & Stormwater	Law Enforcement	Fire	Public Facilities & Capital Equipment	Recreation & Natural Resources	Land Conservation	Overall Conclusion	Recommendation
									performance and cost and ensure they are sufficient to assess program progress toward meeting its stated goals and objectives.
4.4	Met	Met	Met	N/A – Excluded since not a County function	Met	Met	N/A-Excluded since new initiative	Met	None.



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, Santa Rosa County met Task 5

Overall, Santa Rosa County met expectations for Research Task 5.

Overall, Santa Rosa County met Task 5. Financial and non-financial information is easily accessible on the County website and social media platforms such as Facebook, NextDoor, and news releases are used to deliver information to a wider audience. Written procedures are in place to correct errors related to the dissemination of financial and non-financial information timely. However, the County does not have a formal tool in place to evaluate the accuracy and completeness of documents related to its programs. This type of program documentation should address whether financial and non-financial data provided to the public is accurate, relevant, and useful to its audience.

FIGURE ES-9

SUMMARY OF SANTA ROSA 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	Met	None.
5.3	Partially Met	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.
5.4	Met	None.
5.5	Met	None.



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

Finding Summary: Overall, Santa Rosa County partially met Task 6

Overall, Santa Rosa County partially met expectations for Research Task 6.

The County and Sheriff’s Office both employ full-time legal staff responsible for providing transactional and governance legal services to the County and Sheriff’s Office. 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 a lobbyist to provide representation at federal level. In addition to the annual single audit, grant compliance is assured through requirements of specific grantors. Key internal controls include policies and procedures and the annual external audit.

Key internal controls include policies and procedures, the annual external audit, and ongoing internal audits. The internal auditor function has relatively new staff and has not implemented standard audit tools and methods including an annual risk assessment and annual audit plan to identify high risk components of program areas to consider for periodic program audits. In addition, the internal auditor’s primary assignment is to conduct annual audits of the volunteer Fire Departments and to perform other non-audit related responsibilities for the County instead of being fully assigned to the internal audit role. Some key policies and procedures are outdated or lack the effective date and approvers’ signatures.

Furthermore, there is no process to timely monitor whether management has taken corrective actions to address audit findings and instances of noncompliance. As a result, there has been no follow-up in over 14 months for some significant audit findings.

Finally, the Office of Management and Budget Director drafted the surtax ordinance, which the County Attorney reviewed and approved to ensure that it complied with applicable law, before it was approved by the board of county commissioners. The Office of Management and Budget Director also made surtax-related presentations to the board and the public. Therefore, overall, this subtask is partially met.

**FIGURE ES-10
SUMMARY OF SANTA ROSA 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.



RESEARCH RESULTS

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

Research Subtask	Overall Conclusion	Recommendation
6.2	Partially Met	Strengthen internal controls such as by increasing oversight by the County Clerk's internal auditor, restructuring the internal audit function to only perform internal audit work, and implementing standard audit tools including an annual risk assessment, audit plan, and audit policy and procedures manual.
6.3	Not Met	Document and implement policies and procedures to report and track instances of noncompliance. Require management to provide at least a quarterly corrective action status with supporting documents to the internal auditor. In addition, the internal auditor should maintain a corrective action status log and ensure that recommendations are implemented on a timely basis.
6.4	Met	None.



RESEARCH TASK 1

SCOPE

With respect to Research Task 1, the MJ Team did not evaluate Subtask 1.3 related to program administrators addressing deficiencies in program evaluations because no evaluations have been performed.

The MJ Team divided Subtask 1.6 related to procurement policies into areas for the Sheriff's Office and the Land Conservation program. It was not necessary to evaluate the other programs separately because the County's procurement policies and procedures are universal and apply to all County departments.

FINDING SUMMARY

THE ECONOMY, EFFICIENCY, OR EFFECTIVENESS OF THE PROGRAM.

Overall, Santa Rosa County partially 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. All programs except parks and recreation are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. Although park staff inspect facilities as part of their routine tasks, no independent evaluation of the program as a whole has been performed.

We also reviewed findings and recommendations in relevant internal or external reports on program performance and costs noting that administrators for each program, except the fire districts, took reasonable and timely actions to address deficiencies in program performance and costs identified in such reports. The County does not require MSBU fire districts to provide a corrective action plan to address municipal service benefit unit annual audit findings. MSBU fire district capital purchases made with surtax funds must be acquired through the County's procurement process. Therefore, the fire districts should have some level of accountability to the County.

All program administrators evaluate performance and costs based on reasonable measures, including best practices. Overall, a sample of nine (9) County and seven (7) Sheriff's Office projects were reviewed for reasonable costs, completed well, on time, and within budget based on the change orders. Each of the program areas sample projects were of reasonable cost and within budget; however, they did not fully establish that their projects were completed well or on time. Fire was excluded from this subtask because it had no projects. Finally, while 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 County's procedures do not address the acquisition of natural lands for conservation. Therefore, overall, this subtask is partially met.



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, Santa Rosa County (the “County”) met expectations for subtask 1.1. All seven (7) of the programs that will benefit from the surtax met the subtask. 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

TRANSPORTATION

The Transportation program is within the jurisdiction of the Public Works & Environmental Department (PW). Transportation projects provide street, thoroughfare, bike/pedestrian, and mass transit improvements by constructing new infrastructure or by making significant improvements to the County’s existing roadway and sidewalk network.

Should the referendum pass, at least 50 percent of the surtax proceeds must be used to plan, finance, construct, reconstruct, renovate, and improve roads, bridges, and related infrastructure. Infrastructure improvements might include the following:

- roadways to include additional lanes;
- drainage infrastructure and debris cleaning;
- improved intersections/traffic lights;
- alternative sources of travel routes;
- roadway paving and safety;
- bridge functionality; and
- standard roadway maintenance.

To address the requirements of all subtasks related to Transportation, the MJ Team conducted a joint interview with individuals in the following positions:

- County Engineer/Director
- Assistant County Engineer
- Assistant Public Works Director
- Director County Engineer/Director



During the interview, the MJ Team discussed management reports and data that program administrators use regularly to monitor Transportation program performance and costs. The MJ Team requested examples of this information for further review and analysis. The information provided is outlined and discussed below.

Asset Management System

The County’s asset management system is the primary source of management reports/data that PW administrators use on a regular basis to monitor performance and costs. The system allows the administrators to manage, track, collect, view, display, and share information about assets, work/tasks, and resources. It is a web-based system that integrates with the County’s geographic information system (GIS). PW uses the system for mapping, visualizing, analyzing, and managing asset infrastructure and geospatial data. The system allows multiple users to input or retrieve data in real time via computer, iPad, or cell phone.

The program also allows PW staff to track and run summary reports on various categories such as assets, equipment, labor, material, cost and personnel. Each of these reports can be customized and tailored to the need and the audience. The reports provide daily information related to project planning, estimating, and scheduling, as well as crew staffing and outfitting.

In addition to these outputs, outcomes from the system include increased task volume and the efficiency in which such tasks are performed. For example, the County uses the system to perform road rating inspections (output). These inspections help determine how paving dollars should be spent (outcome). Since the system is integrated with GIS, the inspector can use the map on their iPad to complete the inspection. Road condition information is then immediately available in the system thereby eliminating paper-based, manual processes. Usable data is available much quicker, and that data can be used to score the road’s condition. The outcome is more efficient and cost-effective planning and scheduling of road maintenance requirements.

Figures 1-1 through 1-3 starting on the following page, are examples of reports generated from the asset management system.

Work Order Detail

Element	Purpose	Outcomes
<ul style="list-style-type: none"> • Work order ID number and description • Funding status • Number of tasks • Progress percentage • Labor, equipment, material costs • Detailed task information 	Allows program managers to see critical work order elements at a glance	<ul style="list-style-type: none"> • Better tracking of actual costs resulting in more accurate budgets • More effective response to deficient conditions resulting in greater citizen satisfaction and preservation of County assets



Illustration of Work Order Detail					
Work Order Detail		Start Date 6/15/2023		Completion Date 6/15/2023	
ID	Description				
903	Wind Storm 6/15 thru 6/18/23				
Basic Information			Costs		
Funding		Labor	\$15,059.86		
Status	Completed	Equipment	\$30,748.29		
Task Count	58	Stocked Items	\$0.00		
Progress	100.00%	Non-Stocked Items	\$894.30		
		Total	\$46,702.45		
Task Information					
Task ID	Activity	Asset	Location Description	Status	Total Cost
149816	Clear Debris	MUNSON HWY ROW	5126 to 15799 MUNSON HWY	Completed	\$4,577.72
149826	Clear Debris	PIN HOOK RD ROW	6400 to 6599 PIN HOOK RD	Completed	\$1,467.44
149835	Clear Debris	TIDWELL RD ROW	7200 to 8600 TIDWELL RD	Completed	\$887.81

FIGURE 1-1: The Work Order Detail Report enables program administrations to monitor operations and costs thereby resulting in greater efficiencies and cost control.

Source: Santa Rosa County Public Works & Environmental Department.

Task Detail Report

Elements	Purpose	Outcomes
<ul style="list-style-type: none"> • Task ID • Activity description • Department • Entry, start, stop dates • Labor, equipment, material costs • Task notes 	<p>Allows program managers to track discrete activities on a given project including when such activities were performed</p>	<ul style="list-style-type: none"> • Better tracking of work performed and actual costs resulting in better task monitoring and budgets • Detailed tracking of work performed resulting in effective records of work performed, evaluation of work quality, and detail of task requirements

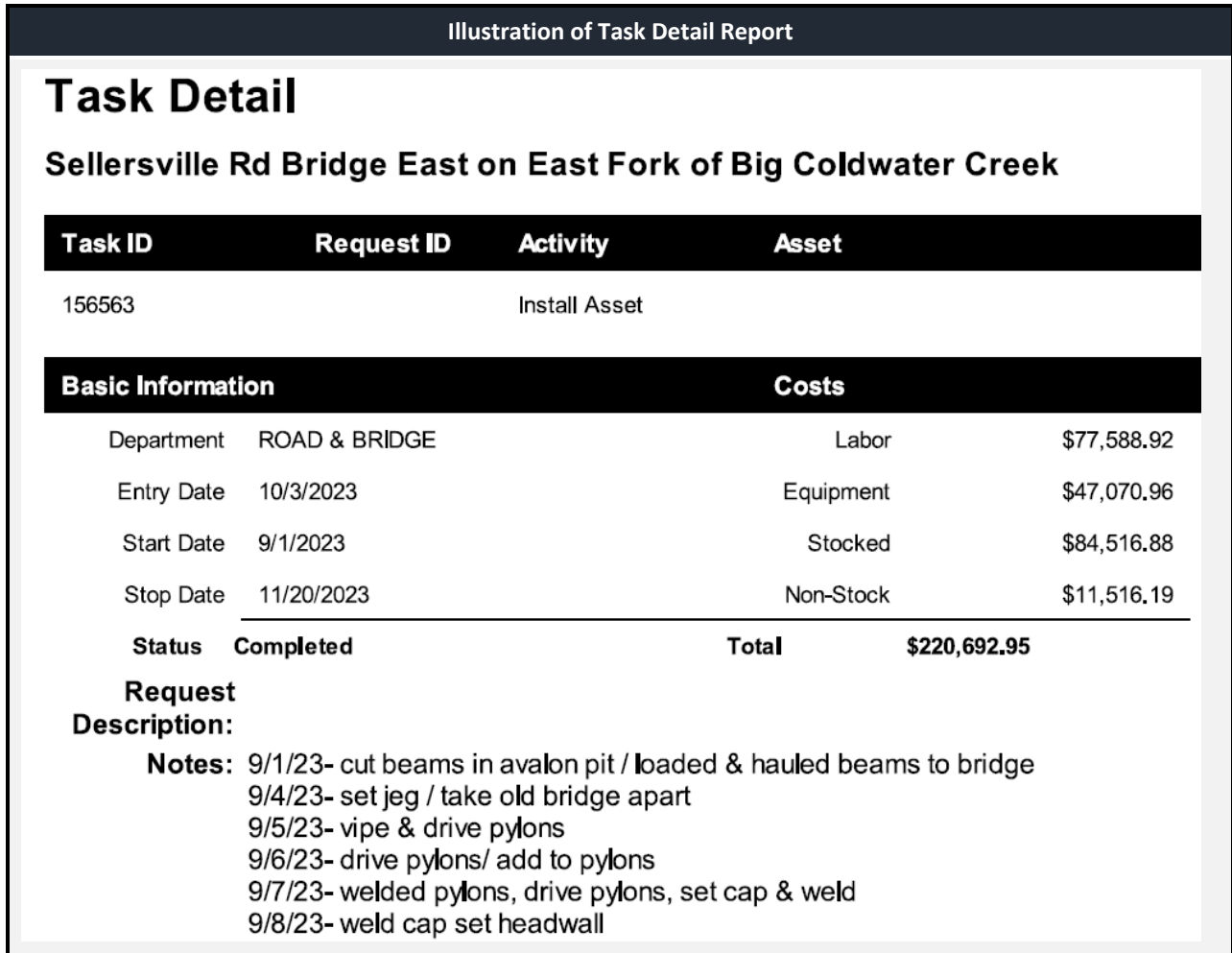


FIGURE 1-2: The Task Detail Report enables program administrations to track what activities were performed on a given day and the costs, resulting in greater efficiency and control.
 Source: Santa Rosa County Public Works & Environmental Department.

Dashboards

Elements	Purpose	Outcomes
<ul style="list-style-type: none"> User customizable Visually enhanced comprehension Available in real time 	Gives users the ability to obtain the information they need immediately in a visually appealing format	<ul style="list-style-type: none"> Better data-driven decisions based on real-time, graphically represented information

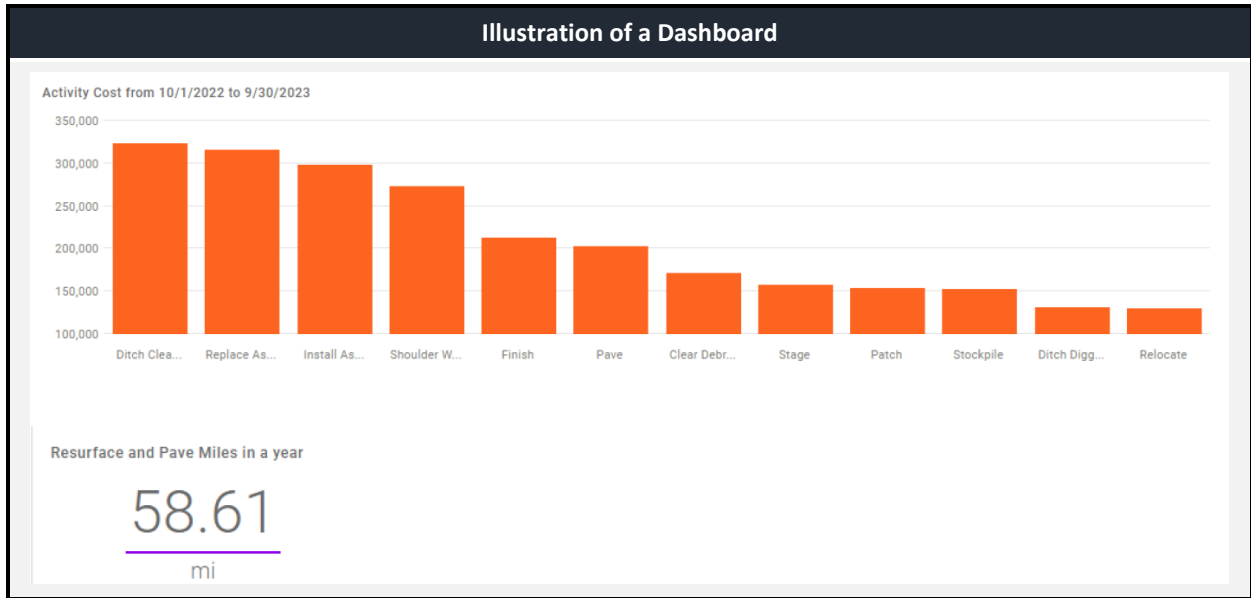


FIGURE 1-3: Dashboards present information graphically to show complex information in a concise and visually appealing way. This results in program managers being able to grasp complex information and use it to make data-driven decisions that directly impact operational effectiveness.

Source: Santa Rosa County Public Works & Environmental Department.

In addition to the above management reports, the MJ Team also reviewed the following:

- **Public Works Inventory Maintenance Report** – Summarizes work task data, which allows program managers to manipulate and analyze tasks using an Excel spreadsheet. This results in analytics that can be used to manage operations and costs effectively.
- **Public Works Paving Budget by District** – Provides road name, paving budget, funding source, available funds, road miles, length in feet, paving and striping costs. Results in effective management and tracking of road costs by district and funding source.
- **Road & Bridge Inventory** – Listing of County’s infrastructure assets showing asset ID, description, acquisition and depreciation information. Enables County to comply with financial reporting and audit requirements.

DRAINAGE AND STORMWATER

The Drainage and Stormwater program is within the jurisdiction of the County Engineering and PW departments. Both disciplines are necessary to maintain the County’s drainage and stormwater systems. Should the referendum pass, the County will use surtax funds to address various drainage and stormwater infrastructure concerns.

Effective storm water drainage systems are essential for maintaining the environmental, economic, and social well-being of Florida counties for several reasons. First, such systems help prevent flooding and erosion that can damage property, infrastructure, and natural resources.



Flooding can also pose health and safety risks for residents and wildlife, as it can create hazardous driving conditions, contaminate drinking water sources, and spread diseases.

Second, they help reduce pollution and improve water quality by capturing and treating stormwater runoff before it reaches surface waters or groundwater. Stormwater runoff can carry various pollutants, such as sediments, nutrients, bacteria, metals, pesticides, and trash, which can harm aquatic ecosystems and human health.

Third, they help enhance the aesthetic and recreational value of waterways and landscapes by creating opportunities for green infrastructure, such as rain gardens, wetlands, bioswales, and permeable pavements. These features can provide habitat for wildlife, filter pollutants, reduce heat island effects, and beautify the surroundings.

Stormwater runoff produced from heavy rain results in flooding of roadways, homes, and creation of standing water. Hurricanes and tropical storms also impact County drainage and stormwater management. County residents raised drainage and stormwater concerns in a survey administer during the County's 2025 budget planning process.

To address the requirements of all subtasks related to Drainage and Stormwater, the MJ Team interviewed the same individuals we interviewed for Transportation because they all play a role in drainage and stormwater system operations. During the interview, the MJ Team discussed management reports and data that program administrators use regularly to monitor drainage and stormwater program performance and costs. The MJ Team requested examples of this information for further review and analysis.

Drainage and Stormwater reports come out of the same asset management system described in the Transportation section. Workorder and task detail reports are also available for drainage and stormwater operations.

Another useful feature of the asset management system is the ability to upload pictures, which provides staff with visual representations of problems and potential solutions. **Figure 1-4** presents examples of needed drainage/stormwater repairs.


<p>Task Detail Rain Event 5/31/2024 to 6/2/2024</p> <table border="1"> <thead> <tr> <th>Task ID</th> <th>Request ID</th> <th>Activity</th> <th>Asset</th> </tr> </thead> <tbody> <tr> <td>168682</td> <td></td> <td>Install Asset</td> <td></td> </tr> </tbody> </table> <p>Attachment</p> 	Task ID	Request ID	Activity	Asset	168682		Install Asset		<p>Task Detail Rain Event 5/31/2024 to 6/2/2024</p> <table border="1"> <thead> <tr> <th>Task ID</th> <th>Request ID</th> <th>Activity</th> <th>Asset</th> </tr> </thead> <tbody> <tr> <td>168682</td> <td></td> <td>Install Asset</td> <td></td> </tr> </tbody> </table> <p>Attachment</p> 	Task ID	Request ID	Activity	Asset	168682		Install Asset	
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Task ID	Request ID	Activity	Asset														
77485	10691	Repair	WEST SPENCER FIELD RD ROW														
Task ID	Request ID	Activity	Asset														
168682		Install Asset															

FIGURE 1-4: Pictures added to asset management system task reports enable repair crews to implement effective solutions.

Source: Santa Rosa County Public Works & Environmental Department.

LAW ENFORCEMENT

Should the referendum pass, the County will use surtax funds to enhance public safety, which includes law enforcement and fire operations. The MJ Team’s review of public safety will focus on law enforcement in this section and fire operations in the next.



The County Sheriff’s Office is a separately elected constitutional office that will use surtax funds to purchase vehicles and other law enforcement equipment and replacement items. To address the requirements of all subtasks related to law enforcement, the MJ Team interviewed individuals in the following positions:

- Chief Deputy
- Finance Director (retiring)
- Finance Director (incoming)
- Major of Administration

During the interview, the MJ Team discussed management reports and data that Sheriff’s Office administrators use regularly to monitor law enforcement performance and costs. The MJ Team requested examples of this information for further review and analysis. The information provided is outlined and discussed below.

Florida Incident-Based Reporting System

The Florida Incident-Based Reporting System (FIBRS) is a crime reporting solution that provides criminal justice statistics for Florida law enforcement agencies thereby enabling them to identify crime trends in the state. The Federal Bureau Investigation (FBI) administers the system on a national level through a collaborative effort involving city, county, state, tribal, and federal law enforcement agencies. This collaboration provides a nationwide view of crime.

The Sheriff’s Office submits crime and arrest information in accordance with FIBRS reporting standards and offense classifications using FIBRS definitions from facts written in the general offense report. The MJ Team reviewed examples of FIBRS incident reports noting that they provided detailed and comprehensive information that law enforcement officials can use to track and monitor crime.

Figure 1-5 provides a page from the FIBRS data dictionary to illustrate the types of crimes that law enforcement professionals can review and analyze.



Code	Description	Corresponding NIBRS Code	Corresponding FL domestic violence offense
09A	Murder & Nonnegligent Manslaughter	09A	Criminal Homicide (murder and non-negligent)
09B	Negligent Manslaughter	09B	Manslaughter (negligent)
09C	Justifiable Homicide	09C	
100	Kidnapping/Abduction	100	Kidnapping and False Imprisonment
11A	Rape	11A	"Forcible Rape - Committed" when attempted/completed indicator = completed "Forcible Rape - Attempted" when attempted/completed indicator = attempted
11B	Sodomy	11B	Forcible Sodomy
11C	Sexual Assault With An Object	11C	"Forcible Rape - Committed" when attempted/completed indicator = completed "Forcible Rape - Attempted" when attempted/completed indicator = attempted
11D	Fondling	11D	Forcible Fondling
120	Robbery	120	
13A	Aggravated Assault	13A	Aggravated Assault
13B	Simple Assault	13B	Simple Assault
Intimidation	Intimidation other than stalking - Florida offense (separated out from NIBRS 13C)	13C	Threat/Intimidation
Stalking	Willfully, maliciously, and repeatedly follows, harasses, or cyberstalks another person - Florida offense (separated out from NIBRS 13C)	13C	Threat/Intimidation

FIGURE 1-5: *The FIBRS data dictionary enables classification of crimes into detailed categories to facilitate analysis of crime statistics and to promote effective law enforcement strategies. Source: Santa Rosa County Sheriff's Office.*

Call-for-Service Report

The Sheriff's Office Crime Analysis Unit creates the Call-for-Service report that staff use to analyze, understand, and fight crime in the County. This information enables the Sheriff's Office to develop appropriate and timely responses to crime. The report captures the following information, which is analyzed and evaluated:

- Report Computer Aided Dispatch (CAD) Number
- Report Number
- Report Date Time
- Incident Occur from Date Time
- Incident Occur to Date Time

- Offense Description
- Street Number
- Street
- Latitude
- Longitude
- FIBRS Crime Code

The MJ Team examined Call-for-Service reports for March, April, and May 2024 noting that the Sheriff’s Office analyzes the information for use in crime fighting operations. **Figures 1-6 and 1-7** present information produced from the report. **Figure 1-6** shows the top-five (5) crimes classified by FIBRS code. Simple assault and drug-related crimes occurred more frequently than all other categories during the three-month period from March through May 2024. **Figure 1-7** shows that the top-five (5) crimes comprise 65 percent of offenses during the period. Law enforcement administrators perform various analyses and comparisons over multiple periods using Call-for-Service data.

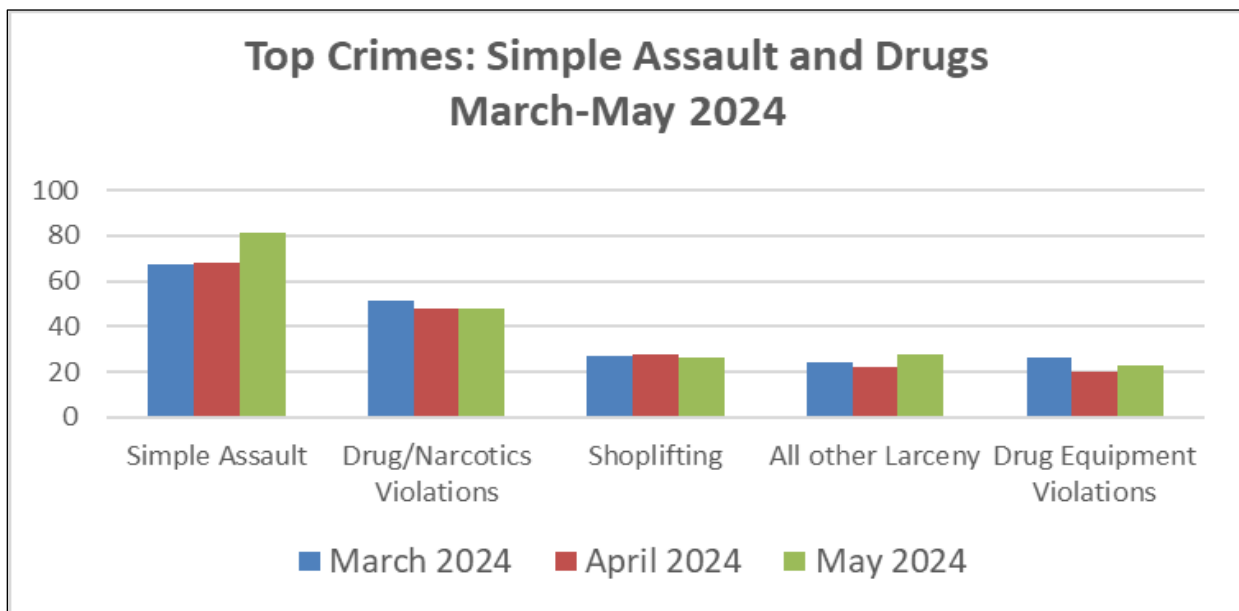


FIGURE 1-6: Program administrators analyze crime category data from the Call-for-Service Report to determine where to allocate resources.
 Source: Santa Rosa County Sheriff’s Office.

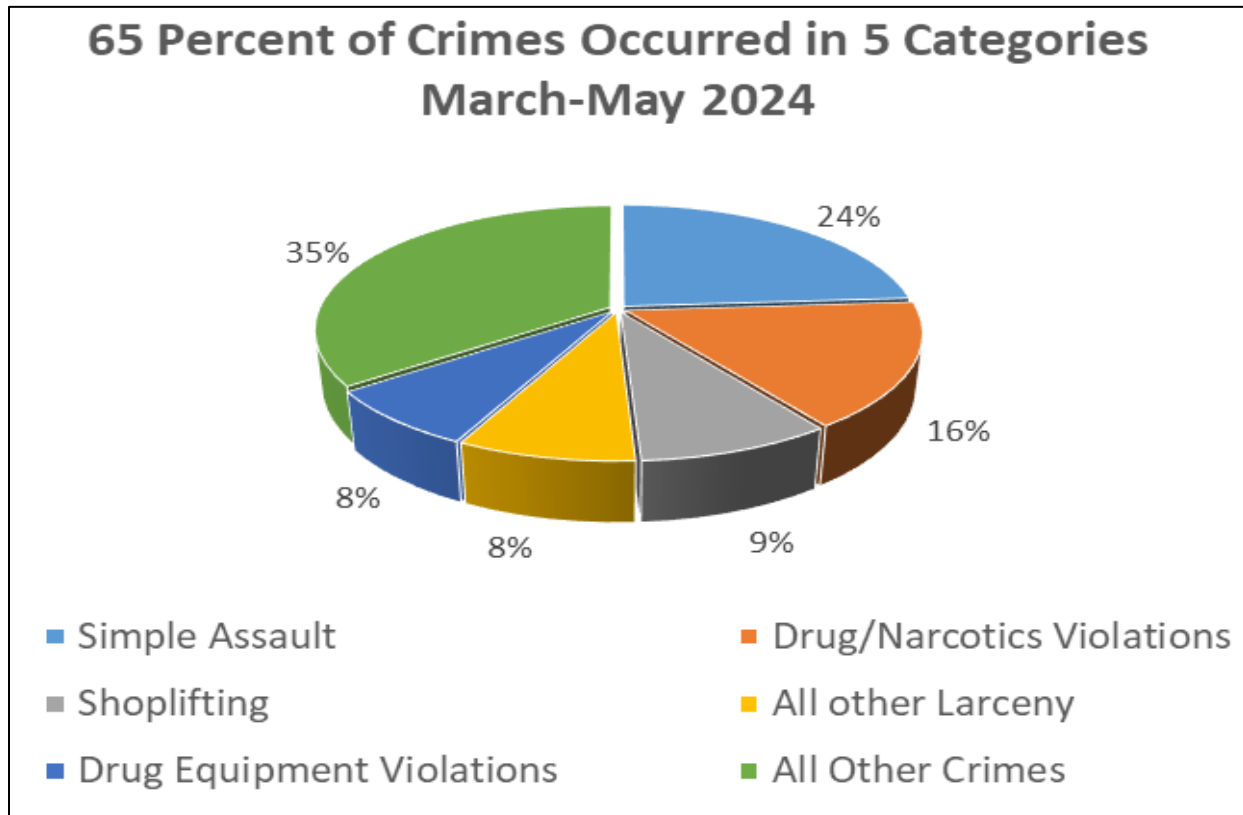


FIGURE 1-7: Data from the Call-for-Service Report helps program administrators identify where to focus crime-fighting efforts.

Source: Santa Rosa County Sheriff's Office.

Budget Report

The Sheriff's Office Fiscal Unit prepares and updates budget reports each pay period. Division heads use the information to track spending in any given budget category. The MJ Team reviewed the overall law enforcement budget report as of June 20, 2024, as well as budget reports for three (3) Sheriff's Office divisions: Executive, Patrol, and Investigations.

Budget reports provide financial information that enables program administrators to track, monitor, and manage program costs. **Figure 1-8** presents an excerpt from the Patrol Operations budget that shows regular wages and salaries. While expenditures occur at the district level, the budget is controlled at the operations level, which is why district totals are negative.



Division 3		Expenditure Report by Division				Date: Jun 20, 2024	
Patrol Operations		Fiscal Year 23-24					
Dept.	Dept Title	Acct Code	Account Title	FY Budgeted Amt	FY Exp Amt	FY Encum	Budget Balance
3000	OPERATIONS	512030	REGULAR SALARIES & WAGES	10,301,396.00	346,741.09	0.00	9,954,654.91
3510	DISTRICT ONE			0.00	855,027.99	0.00	(855,027.99)
3520	DISTRICT TWO			0.00	1,327,010.66	0.00	(1,327,010.66)
3530	DISTRICT THREE			0.00	1,309,986.32	0.00	(1,309,986.32)
3540	DISTRICT FOUR			0.00	1,398,345.55	0.00	(1,398,345.55)
3550	DISTRICT FIVE			0.00	662,462.14	0.00	(662,462.14)
3570	TRAINING			0.00	520,059.96	0.00	(520,059.96)
512030 - REGULAR SALARIES & WAGES TOTALS				10,301,396	6,419,633.71	0.00	3,881,762.29

FIGURE 1-8: Program administrators use the Expenditure Report to monitor and control costs.
 Source: Santa Rosa County Sheriff's Office.

Personnel Budget Balance Projection

The Sheriff's Office Fiscal Unit prepares personnel cost projection reports that program administrators use to stay abreast of the program's financial status throughout the year as it relates to salaries, benefits, overtime, and other associated costs. **Figure 1-9** presents an excerpt from a recent personnel budget balance projection. In this excerpt, seven (7) accounts are projected to be over budget as of the pay period the report was generated. This information enables program administrators to take remedial action such as making budget transfers or reducing or reprioritizing expenditures.

SRSO Personnel BUDGET Balance Projections after PP513								
Unit	Title	Acct Code	Account Title	FY Budgeted Amt	FY Exp Amt	Budget Balance	Projected	Projected Balance
1000-4000 & 7000	Law Enforcement	511000	Salaries - Sheriff	\$ 200,627.00	\$ 142,182.83	\$ 58,444.17	\$ 59,480.72	\$ (1,036.55)
		512030	Regular Salaries	\$ 19,505,250.00	\$ 13,023,850.90	\$ 6,481,399.10	\$ 5,448,393.40	\$ 1,033,005.70
		513040	Students	\$ -	\$ -	\$ -	\$ -	\$ -
		514000	Overtime	\$ 973,966.00	\$ 873,077.16	\$ 100,888.84	\$ 365,242.81	\$ (264,353.97)
		515000	Special Pay	\$ 209,749.00	\$ 153,796.51	\$ 55,952.49	\$ 64,339.18	\$ (8,386.69)
		516000	Training Incentive	\$ 31,350.00	\$ 38,000.00	\$ (6,650.00)	\$ 15,896.91	\$ (22,546.91)
		517000	Bonus Sign On	\$ -	\$ (14,062.10)	\$ 14,062.10	\$ (5,882.73)	\$ 19,944.83
		521010	FICA Matching	\$ 1,507,577.00	\$ 1,038,493.25	\$ 469,083.75	\$ 434,442.92	\$ 34,640.83
		522010	Retirement	\$ 5,423,448.00	\$ 3,908,601.54	\$ 1,514,846.46	\$ 1,635,123.05	\$ (120,276.59)
		523010	Health Insurance	\$ 5,039,392.00	\$ 3,813,999.59	\$ 1,225,392.41	\$ 1,271,333.20	\$ (45,940.79)
		524010	Workers Comp	\$ 710,851.00	\$ 501,835.49	\$ 209,015.51	\$ 209,937.69	\$ (922.18)
		525010	Unemployment Comp	\$ 11,000.00	\$ 386.47	\$ 10,613.53	\$ -	\$ 10,613.53
		527010	Additional Benefits	\$ 90,000.00	\$ 73,197.80	\$ 16,802.20	\$ -	\$ 16,802.20
Subtotal				\$ 33,703,210.00	\$ 23,553,359.44	\$ 10,149,850.56	\$ 9,498,307.14	\$ 651,543.42

FIGURE 1-9: The Personnel Budget Balance Project Report enables program administrators to project budget balances and take corrective action before budgets are overrun.
 Source: Santa Rosa County Sheriff's Office.



FIRE

The County does not have a fire department and is not directly involved in fire safety operations. Instead, there are 17 independently operated fire districts spanning the county, including incorporated jurisdictions. One (1) of the districts, the Naval Air Station at Whiting field, is a military installation. Therefore, the Department of Defense funds and operates its fire services.

A special district is a form of local government created by the state legislature, a local governing body, or by voters to provide a specific service or function within a defined geographic area. Special districts are independent from other local governments and have their own governing boards, budgets, and taxing powers. Special districts can be single-county, multi-county, or regional, depending on the scope and nature of their service or function.

The fire districts provide fire protection, emergency medical response, motor vehicle accident response and rescue, water patrol and rescue, basic life support, and public education. They also engage in activities to reduce wildfire hazards through prescribed burns. The districts are shown below in **Figure 1-10**.

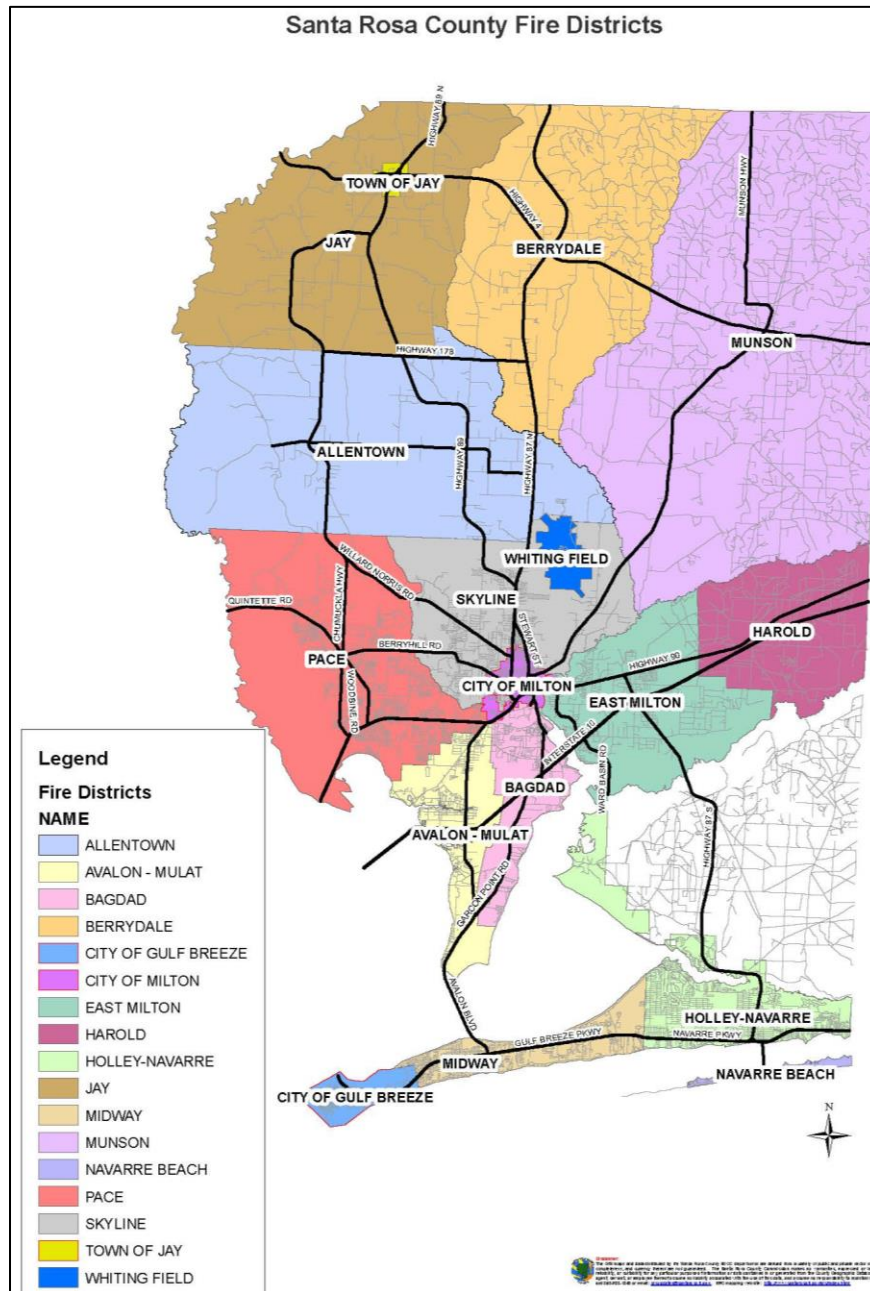


FIGURE 1-10: There are 17 fire districts in Santa Rosa County.
 Source: [Santa Rosa County Emergency Management Website](#).

Although there are 17 fire districts in the County, only the following eight (8) will benefit from surtax funding should the referendum pass on November 5, 2024:

1. Allentown
2. Bagdad
3. Berrydale



4. East Milton
5. Harold
6. Jay
7. Munson
8. Skyline

These eight (8) fire districts are located within a Municipal Services Benefit Unit (MSBU). Florida law allows the creation of MSBUs to provide projects and/or services to a specifically defined area of the County. The MSBU boundary is legally determined by the properties that will derive a special benefit from the service or improvement.

To finance the projects and/or services, a non-ad valorem assessment is charged to property owners within the designated area that receives MSBU benefits. MSBU districts provide essential services or improvements such as potable water, wastewater, paving and drainage, sidewalks, street lighting, beach restoration, solid waste collection, and fire protection.

Property owners pay MSBU assessments through their property tax bill although it is not a property tax but an assessment. The County tax collector collects MSBU assessments, which are subject to the same collection and enforcement actions as ad-valorem taxes and can become a lien against a homestead. The County places MSBU service fees into a common account from which the fire districts fund their budgets.

The process for surtax expenditures is outlined below:

- In March 2021, the Sales Tax Committee approved the fire districts' 2022-2026 five-year strategic plan.
- Fire districts submit to Public Safety payment reimbursement requests or requests for assistance with equipment purchases.
- Reimbursement requests are vetted by Public Safety and OMB staff then submitted to the Clerk of Court for payment.
- County Procurement provides fire districts with assistance to purchase equipment in accordance with County procurement policies.
- Once the appropriate procurement mechanism is determined (cooperative, invitation to bid, etc.) the item is then procured and sent through the appropriate signature authority.
- Upon approval, the item is ordered, and Public Safety and OMB staff review and approve the invoice for payment by the Clerk of Court.

Non-MSBU Fire district chiefs develop their own budgets, which are approved by their respective boards. They do not go to the BOCC for approval. Fire Chiefs within the MSBU districts work together to develop their budgets with the County's Public Safety director. MSBU Fire districts submit their annual budget to the County's Office of Management & Budget and



follow the County’s budget approval process. The BOCC approves MSBU fire district budgets. The final adopted budget is advanced to the fire districts in monthly or quarterly allotments.

While each fire district manages its own budget, the County’s Public Safety Director will act as the liaison between the MSBU fire districts and the County to facilitate the MSBU fire districts’ use of surtax funds for capital expenditures to construct fire stations and purchase fire trucks, apparatus, and radio products.

Capital budgets funded with surtax funds must go through the County’s normal budget process. Projects are vetted/ranked through the Sales Tax Committee prior to review by the BOCC. Vetted projects are included in the surtax capital budget for approval by the BOCC. Capital purchased with surtax funds must go through the County procurement process.

The Public Safety Director and his staff assist the MSBU fire districts with navigating the County’s procurement process. This assistance ensures that surtax fund purchases are made in accordance with the County’s purchasing policies and procedures. The Public Safety Director will also facilitate the reimbursement of MSBU fire districts when they use their operating funds to make surtax-eligible purchases.

To address the requirements of all subtasks related to fire, the MJ Team interviewed individuals in the following positions who are responsible for liaising with the fire districts:

- Public Safety Director
- Administrative Supervisor to the Public Safety Director

During the interview, the MJ Team inquired about how the County establishes accountability over the fire districts since the districts will benefit from surtax funds if the referendum passes. Fire district accountability over surtax funds is established when the BOCC approves each district’s operating budget and capital purchases. In addition, the Clerk of Court Auditor performs an audit of the eight (8) MSBU fire districts each year.

There is no accountability over day-to-day fire operations since each district is independent of the County. Moreover, there are no operational management reports and/or data that County staff use regularly to monitor fire district performance. Despite this limitation, the MJ Team obtained and reviewed the fire district information discussed below to address this subtask.

Fire District Assessment Rate

Fire districts manage their own operating budget and expenditures. Special assessment fees are a source of revenue for MSBUs. **Figure 1-11** presents Fiscal Year 2024 MSBU fire district assessment rates established by a September 2023 BOCC resolution.



FIRE PROTECTION	
1. Santa Rosa County Fire Protection MSBU - Pursuant to Santa Rosa County Ordinance 2018-10, the assessment rates for fire protection services are as follows:	
Residential Tier 1:	\$ 110.00
Residential Tier 2:	\$ 165.00
Commercial:	\$ 0.04 per sq. ft. / \$ 108.00 minimum
Vacant:	\$ 14.00

FIGURE 1-11: The BOCC establishes MSBU assessment rates each fiscal year.
Source: Santa Rosa County MSBU Rate Resolution No. 2023-32 September 5, 2023.

Fire District Five-Year Local Option Tax Strategic Plan

If the referendum passes, surtax funds will be available to finance fire-related capital projects based on a five-year strategic plan developed by the Santa Rosa County Firefighters Association (SRCFFA) on behalf of the MSBUs. SRCFFA provides a forum to advance the common interests of fire and emergency medical response services in the County.

SRCFFA developed capital equipment acquisition goals and objectives to enable MSBU fire districts to respond effectively to the County’s fire service needs. The plan, developed in 2021, covers Fiscal Years 2022 through 2026 and categorizes capital needs into the following categories:

- Apparatus & response units
- Fire stations
- Firefighter safety equipment
- Communications equipment
- Rescue equipment

Fire Chiefs submitted projects based on the needs of their district. **Figure 1-12** presents 2022-2026 overall capital needs per the strategic plan. Slightly more than 75 cents of each dollar of capital expenditure is for fire apparatus/rescue units. **Figure 1-13** presents capital needs by fire district and shows that total capital needs through Fiscal Year 2026 are mostly equal across all fire districts.

Fiscal Year	Fire Apparatus/Rescue Unit	Fire Stations	Station Improvements	Radios	Rescue Equipment	Total
2022	\$953,500	\$152,000	\$137,000	\$10,000	\$183,900	\$1,436,400
2023	988,750	125,000	8,000	-0-	112,775	1,234,525
2024	1,088,750	425,000	-0-	-0-	-0-	1,513,750
2025	1,088,750	125,000	-0-	-0-	14,260	1,228,010
2026	855,250	125,000	-0-	-0-	94,965	1,075,215



Fiscal Year	Fire Apparatus/Rescue Unit	Fire Stations	Station Improvements	Radios	Rescue Equipment	Total
Total	\$4,975,000	\$952,000	\$145,000	\$10,000	\$405,900	\$6,487,900
Percentage	77%	15%	2%	0%	6%	100%

FIGURE 1-12: County fire district Fiscal Year 2022 through 2026 capital needs total approximately \$6.5 million, 77 percent of which is for fire apparatus/rescue units.

Source: Santa Rosa County Firefighters Association Five-Year Local Option Sales Tax Funding Plan-2022 through 2026.

Fire District	2022	2023	2024	2025	2026	Total
Allentown*	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Avalon	\$158,000	\$25,775	\$300,000	\$14,260	\$1,965	\$500,000
Bagdad*	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Berrydale*	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
East Milton*	\$180,000	\$100,000	\$100,000	\$100,000	\$20,000	\$500,000
Harold*	\$99,900	\$95,000	\$100,000	\$100,000	\$93,000	\$487,900
Holley						
Navarre	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Jay*	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Midway	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Munson*	\$98,500	\$113,750	\$113,750	\$113,750	\$60,250	\$500,000
Navarre Beach	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Pace	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Skyline*	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Total	\$1,436,400	\$1,234,525	\$1,513,750	\$1,228,010	\$1,075,215	\$6,487,900
Percentage	22%	19%	23%	19%	17%	100%

FIGURE 1-13: County fire district Fiscal Year 2022 through 2026 capital needs total \$500,000 per fire district.

Source: Santa Rosa County Firefighters Association Five-Year Local Option Sales Tax Funding Plan-2022 through 2026.

*MSBU Fire Districts. The others are independent fire districts.

Expenditure Audit Trail

While fire districts manage their own operating budget, the County records fire district capital items purchased with surtax funds in its financial accounting system. Program administrators use the Expenditure Audit Trail report to track and monitor surtax expenditures by MSBU fire district.

This report is illustrated in **Figure 1-14**. It provides general transaction information as well as the fire department name, vendor, budget, expenditures, encumbrances, transaction description, and budget balance. The County uses the report to compare MSBU fire district budgeted-to-actual expenditures. The report shows that at the end of Fiscal Year 2023, MSBU



fire districts had cumulative unspent capital funds of \$622,271. Unspent funds from one (1) year are rolled to the next.

SUNGARD PENTAMATION		DATE: 06/25/2024		TIME: 09:58:33		SANTA ROSA COUNTY BOCC		EXPENDITURE AUDIT TRAIL		PAGE NUMBER: 1	
SELECTION CRITERIA: expledgr.key_orgn='1300' and expledgr.account='5810031'		ACCOUNTING PERIODS: 1/23 THRU 13/23		SORTED BY: FUND,ACCOUNT		TOTALED ON: FUND		PAGE BREAKS ON: FUND		FUND - 118 - LOCAL OPTION SALES TAX	
DEPARTMENT - 1300 - LOCAL OPTION SALES TAX		ACCOUNT	T/C	PURCHASE O	REFERENCE	VENDOR	BUDGET	EXPENDITURES	ENCUMBRANCES	DESCRIPTION	CUMULATIVE BALANCE
118-510-519-1300-1300 - LOCAL OPTION SALES TAX											
5810031		VOLUNTEER FIRE DEPTS					.00	.00	.00	BEGINNING BALANCE	
09/30/22	11-1						1,265,165.00			POSTED FROM BUDGET SYSTEM	
02/01/23	21-5		V2304915		2135 NAVARRE BEACH FI		100,000.00		.00	PIERCE SABER PUMPER	
02/06/23	20-5		V2304915		2135 NAVARRE BEACH FI		-100,000.00		.00	PIERCE SABER PUMPER	
02/08/23	21-5		V2305058		009618 NAVARRE BEACH FI		100,000.00		.00	PIERCE SABER PUMPER	
03/29/23	21-6		V2306539		00014901 SKYLINE VFD		75,262.52		.00	NAFECO	
08/09/23	21-11		2311300		440 HOLLEY NAVARRE F		100,000.00		.00	LOST FUNDS	
08/09/23	21-11		2311332		00019467 MIDWAY FIRE DIST		100,000.00		.00	LOST 2023	
08/09/23	21-11		V2311296		13836 REV RTC, INC]		155,918.00		.00	IHTKTSWKKPH599170	
10/18/23	21-13		2400682		001377 AVALON FIRE RESC		11,713.28		.00	LOST FUNDS	
11/20/23	21-13		2401847		00019467 MIDWAY FIRE DIST		100,000.00		.00	2023 LOST	
TOTAL		VOLUNTEER FIRE DEPTS					1,265,165.00	642,893.80	.00		622,271.20
TOTAL FUND - LOCAL OPTION SALES TAX							1,265,165.00	642,893.80	.00		622,271.20
TOTAL REPORT							1,265,165.00	642,893.80	.00		622,271.20

FIGURE 1-14: The County tracks MSBU fire district capital budgets and expenditures in its financial accounting system and generates expenditure reports that program administrators use to monitor MSU fire district capital expenditures.

Source: Santa Rosa County Local Option Sales Tax Fiscal Year 2023 Fire District Expenditure Audit Trail Report.

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

Public facilities encompass libraries, parks, playgrounds, trails, boat ramps, and athletic fields. Should the referendum pass, surtax funds will be used for library expansion, park and playground improvements, and related capital equipment. This program also encompasses recreation. Surtax funds for recreation will be used to support capital improvements including infrastructure and public facility projects like enhancing and expanding existing open spaces, recreation facilities and trails, expanding and repairing water access at boat ramps and kayak launches.

To address the requirements of all subtasks related to public facilities, capital equipment, and recreation, the MJ Team interviewed the Facilities Management Department’s facilities superintendent. During the interview, the MJ Team discussed management reports and data that program administrators use regularly to monitor public facility performance and costs. The MJ Team requested information for further review and analysis. The information the County provided is outlined and discussed below.



Inspection Checklist

Park staff use a playground safety and maintenance checklist when performing daily inspections of park facilities. The checklist is categorized by playground equipment component and provides condition criteria for each component. The inspector checks whether the criteria is satisfactory or unsatisfactory. The checklist is a useful tool that program administrators use to ensure that playground equipment is examined regularly and kept in safe working condition.

Figure 1-15 presents an example of an inspection checklist. The notation at the bottom of the checklist describes a deficiency.

Playground Safety and Maintenance Checklist					
Park Name: <u>Chumuckla Horse</u> Location: _____					
Employee Name: <u>Zach</u> Date: <u>6-13-24</u>					
GENERAL	S	U	SLIDES	S	U
1. Equipment stable. No deterioration in footings and joints	/		1. There is an 8-ft. obstruction-free zone in front of the exit area and a 6-ft zone on all sides		
2. Equipment complete-no missing parts.	/		2. Slope support frames are straight and do not have finger entrapment areas		
3. Free from pitch or crush points	/		3. There is a clear line-of-sight from top to bottom of the slide		
4. Free from sharp points and corners	/		4. If the slide is stainless steel, is it oriented to prevent the sun from heating the slide surface		
5. Concrete footing appropriately buried		X	SWINGS		
6. Painted surfaces free from chipping and peeling		X	1. Swing crossbeam height is 8-ft or less		/
HEAD/FINGER ENTRAPMENT			2. Swings are hung 18 inches apart		/
1. No openings between 3/8" to 1"	/		3. Swing seats are free from exposed metal parts or sharp hardware		/
2. No openings between 3" to 9"	/		4. "S" locks and other connectors are fully enclosed and secure		/
3. No angles greater than 55 degrees	/		SPINNING EQUIPMENT/MERRY-GO ROUND		
HARDWARE			1. Platform is level and stays level when unevenly loaded		
1. Hardware complete, securely attached and without deterioration			2. Distance between the bottom of the whirl and ground is less than 3 inches		
2. Fasteners and connecting devices require tools to loosen/remove			3. Equipment is free of open framework and gaps in the central support post		
LADDERS			SAND BOXES		
1. Slide ladders are fully enclosed and don't trap surfacing material			1. Sand is within framework and free of foreign matter		/
2. Steps are at least 15" wide			2. Box is in a quiet, shady place		
3. Steps are evenly spaced and are between 9" and 11" apart			MAINTENANCE/PARK SAFETY		
4. Stairways and ladders with steps have continuous handrails on both sides			1. Maintenance is regularly schedule and accomplished		
5. Step finish is slip-resistant			2. Maintenance personnel understand appropriate safety standards		
PLAY AREAS			3. Equipment is kept in safe working condition		
1. Free of tripping and falling hazards such as protruding roots and rocks, or other obstacles such as drain-pipes	/		4. PPE/Fire extinguishers available in office		
2. The area has good drainage	/		5. Signage posted		
3. There is an 8-ft fall zone around each piece of equipment, unless otherwise specified	/		6. Emergency Numbers:		
4. Protective surfacing (sand, mulch, etc) is at least 12" deep in all areas	/		7. Hours of Operation Posted		
5. If rubber surface, is it free of tears or cracks?			OTHER HAZARDS NOTED		
OTHER CONCERNS: (List below, or in a separate sheet of paper and attach it to this list.)					
Needs sand around springhorses					

FIGURE 1-15: Staff use checklists when inspecting playground facilities to identify and document unsafe conditions and repair needs.

Source: Santa Rosa County Facilities Management Department.

Task Worksheet

The Facilities Management Department uses the same asset management system discussed in the Transportation section of this subtask. Facilities Management staff enter facilities inspection and condition information into the asset management system, which produces a task worksheet describing needed repairs. This report has pertinent details and information to inform program administrators about assets requiring attention, their location, what needs to be done, repair priority, and task notes. **Figure 1-16** provides an illustration of the Task Worksheet.

Facilities Management Task Worksheet			
Task ID	Activity	Asset	Crew / Contractor
167878	Repair	Giant Spiral Tube Slide	LANDSCAPING & GROUNDS
Task Information			
Requesting Dept:		Contact Info:	
Entry Date:	5/16/2024	Due Date:	
Address:	5417 WEST SPENCER FIELD RD PACE	Priority:	None
Task Desc:	R24007799		
	Monday 5.13 storm damage to slide		
	Send invoices to Risk Management*		
Notes:	5/16: LM for Leathers -ldh 5/17: Chris at Leathers asked for photos. I emailed him this morning. ldh 6/17: Quote approved. The slide was custom made, so there is no lead time available for the part. It will have to be constructed.		

FIGURE 1-16: The asset management system provides a task worksheet that enables program administrators to monitor equipment repair needs on a task-by-task basis. Source: Santa Rosa County Facilities Management Department.

Workorder Report

The asset management system generates a workorder report that foremen use to track public facility repairs. The report is essentially a spreadsheet of all task worksheets entered into the system. Since the information is in spreadsheet format, program managers can sort, filter, dissect, categorize, organize, and manipulate the data to facilitate analysis. The MJ Team observed that the task worksheet in **Figure 1-16** is on the workorder report that we reviewed.

RECREATION AND NATURAL RESOURCES

Recreation, which involves parks and playgrounds, is under the purview of the facilities superintendent who works in the Facilities Management Department. The MJ Team discussed the recreation program in the previous section in conjunction with the discussion of parks and playgrounds. Accordingly, the discussion in this section will focus on natural resources.



Through its Environmental Department (ED), the County is engaged in efforts to ensure that natural resources are maintained for future generations. ED's divisions include Compliance and Natural Resource Management, Solid Waste Management, Navarre Beach Utilities, and Mosquito Control. ED will use surtax funds to expand programs to promote health and safety initiatives focused on protecting the environment and preserving natural resources. Environmental managers meet formally for two (2) hours every other Thursday to discuss departmental operations.

To address the requirements of all subtasks related to natural resources, the MJ Team interviewed the Environmental Director and the Assistant Environmental Director. During the interview, the MJ Team discussed management reports and data that program administrators use regularly to monitor program performance and costs. The MJ Team requested various information for further review and analysis. The information the County provided is outlined and discussed below.

National Pollutant Discharge Elimination System Report

The Florida Department of Environmental Protection (FDEP) requires municipalities to obtain a permit to discharge wastewater in the state. Each year, the County submits a report to the FDEP to maintain its stormwater discharge permit. The report contains a wealth of information County program administrators use to monitor stormwater operations.

The National Pollutant Discharge Elimination System (NPDES) Stormwater Program regulates discharges from three (3) potential sources: Municipal Separate Storm Sewer Systems (MS4s), construction activities, and industrial activities. A MS4 is a publicly owned conveyance or system of conveyances (i.e., ditches, curbs, catch basins, underground pipes, etc.) designed or used for collecting or conveying stormwater and that discharges to surface waters of the state. Examples of MS4 operators include municipalities, counties, community development districts, universities, military bases or federal correctional facilities.

Stormwater runoff is generated from rain events that flow over land or impervious surfaces, such as paved streets, parking lots and building rooftops, and does not soak into the ground. The runoff picks up pollutants like trash, chemicals, oils, and dirt/sediment that can harm rivers, streams and lakes.

To protect these resources, municipalities, construction and industries activities, and others use stormwater controls, known as best management practices (BMPs), to manage their runoff. The implementation of these practices, which include BMP design, performance, and adaptive management requirements, prevent pollution by controlling it at its source.

The MJ Team reviewed the County's annual NPDES report noting the following sections that contained information and statistics administrators use to monitor stormwater program performance and costs.

- Section I - MS4 Operator Information



- Section II - Summary of Stormwater Management Program Activities
- Section III - Changes to Stormwater Management Program
- Section IV - Independent Monitoring and Reliance on Another Entity
- Certification Statement and Signature

Fiscal Year 2023 Annual Report

The County publishes an annual report that informs residents of its operations and accomplishments. The MJ Team reviewed the report entitled: *Fiscal Year 2023 Annual Report to the Citizens of Santa Rosa County*. The report enables County citizens and program managers to understand both the outputs and outcomes of County activities and initiatives. **Figure 1-17** presents selected highlights from the report for each ED division.

Environmental Department Division	Selected Achievement Highlights
<i>Compliance and Natural Resource Management</i>	<ul style="list-style-type: none"> • Educated 753 citizens on the impacts of stormwater on waterbodies and watershed management, including many school-aged students. • Received \$147,666 from the Florida Department of Environmental Protection (FDEP) Resilient Florida Program to update the existing vulnerability assessment to include updated flood risks.
<i>Navarre Beach Utilities</i>	<ul style="list-style-type: none"> • Pumped 159,472,248 gallons of water to residents and businesses on Navarre Beach. • Treated 130,290,100 gallons of wastewater through the wastewater treatment plant.
<i>Solid Waste Management</i>	<ul style="list-style-type: none"> • Accepted more than 195,000 tons of residential and commercial food waste. • Accepted over 110,000 tons of construction and demolition debris, and general residential and commercial non-hazardous, non-food contaminated debris. • Received approximately 23,700 tons of vegetative debris that was used for landfill cover and erosion control.
<i>Mosquito Control</i>	<ul style="list-style-type: none"> • Sprayed 789,354 acres and treated 3,194 acres with larvicide to kill mosquito larvae. • Treated over 500 holding ponds, 400 ditches and cross drains, 100 areas of standing water, 20 abandoned swimming pools, and placed an estimated 100,000 Gambusia fish that feed on mosquito larvae.

FIGURE 1-17: The County’s Fiscal Year 2023 Annual Report contains highlights of the Environmental Department’s achievements.

Source: *Fiscal Year 2023 Annual Report to the Citizens of Santa Rosa County*, pages 36-39.



Waste & Recycling Reports

ED uses a system designed specifically for land fill management operations to track waste tickets at the scale house to estimate costs per ton for each waste stream. A scale house is where all incoming vehicles must stop to be weighed or measured and receive a disposal ticket. The system provides reports that enable program managers to reconcile revenue, make data-driven decisions, improve landfill policies and procedures, and promote compliance with state regulations. The system’s functionality and reporting capability enables ED program managers to increase efficiency, reduce costs, and leverage automation.

Figure 1-18 illustrates a summary report for white goods, which are large home appliances such as stoves, refrigerators, freezers, washing machines, tumble driers, dishwashers, and air conditioners, which traditionally were only available in white. The report shows that during 2023, the landfill received 246.42 tons of white goods that generated \$20,502 in revenue. The MJ Team also examined reports for waste tires. ED staff uses these types of reports on a regular basis to monitor landfill operation performance and costs.

Bill Units	Cubic Yards	Tons	Est Tons	Gen Fee	Disposal Amount	Amount
RpWs.rpt Material: 3 Site ID: All SRC Central Landfill Material Report Transactions from 01/01/2023 through 12/31/2023 Inbound Tickets Only Third Party and Intercompany Customers Recycle and Disposal Material Material Summary Page 1 of 1 6/26/2024 7:47AM User ID: TONYA						
3 - WHITE GOODS/METAL <i>1,900 tickets and 1,900 transactions</i>	246.42 TON	0.00	246.42	0.00	\$0.00	\$20,502.16
Report Grand Totals <i>1,900 tickets and 1,900 transactions</i>	<u>0.00</u>	<u>246.42</u>	<u>0.00</u>	<u>\$0.00</u>	<u>\$20,502.16</u>	<u>\$20,502.16</u>
						End of Report

FIGURE 1-18: Landfill staff use reports from a waste management and recycling solution to monitor and control landfill operations and costs. Source: Environmental Department.

Task Order Control Report

ED has continuing service contracts with three (3) vendors that perform various landfill services. The MJ Team examined examples of vendor task order report noting that it contained the information listed below. Landfill staff use the report to review and monitor contractor tasks and costs. The report also tracks landfill assignments, which vendor is assigned, status, and contract expiration date.

- Task Number
- Task Name
- Go Tracker Project Assignment
- Task Order Approval Date
- Start



- End
- % Complete
- Done
- Budget
- Invoice #s
- Billing Cycle Amounts
- Billing Cycle Dates
- Estimated Hours
- Actual Hours
- Notes

LAND CONSERVATION

Land Conservation is under the purview of the County’s Environmental Department. The purpose of the program is to acquire and conserve environmentally significant land to protect and preserve Florida’s natural resources thereby ensuring a sustainable environment for future generations.

The County’s Land Conservation Program is in its nascent stage. It began in April 2023 when the County acquired its first property for Land Conservation known as Creets Landing. The County will use surtax funds to develop and expand the land acquisition program.

To address this subtask, the MJ Team interviewed the Environmental Director and the Assistant Environmental Director. During the interview, the MJ Team discussed management reports and data that program administrators use regularly to monitor Land Conservation performance and costs. The MJ Team requested various information for further review and analysis.

Because the Land Conservation program is in its infancy, reports and data are not available that program administrators use regularly to monitor program performance and cost. Therefore, the MJ Team could not determine the adequacy of such information. However, based on the information ED provided, we were able to compile a timeline of land conservation events, which are outlined below.

March 24, 2022 – The BOCC approves an opportunity to partner with Trust for Public Land (TPL) and the Florida Fish and Wildlife Conservation Commission (FWC) to submit an application for a U.S. Fish and Wildlife Service Recovery Land Acquisition Grant to acquire 545 acres of natural land in Navarre known as Creets Landing. TPL is a national nonprofit that connects people to the benefits of the outdoors by working with communities to create parks and protect public land. The BOCC also committed to providing a 25 percent in-kind match that includes staff time for land management planning as well as funds through the capital project fund (\$1M) and American Rescue Plan Act funds (\$800K) for the purchase.



April 26, 2022 – FWC submits the grant application to the U.S. Department of Interior Fish and Wildlife Service.

September 2022 – U.S. Fish and Wildlife Service awards FWC \$1,263,400 for acquisition of Creets Landing. The initiative is a partnership between the County, TPL, and FWC in which the total cost of the acquisition, expected to be approximately \$3,063,000, will be shared among the partners.

April 27, 2023 – County executes purchase agreement with TPL for the Creets Landing parcels for \$2,982,789, which are to be held in conservation as approved at the March 24, 2022, board meeting. This is the first purchase under the Land Conservation program.

July 14, 2023 – Closing of 545-acre Creets Landing site for \$2,982,789.

January 8, 2024 – The BOCC approves a purchase agreement with TPL in the amount of \$2.9M (\$1.5M US Navy contribution and \$1.5M Defense Infrastructure Grant) for the acres of vacant land, known as the Clear Creek conservation property. The purchase will protect 429.02 acres of natural lands, including a 40-acre lake, and will buffer Naval Air Station Whiting Field while providing passive recreation opportunities. The County has been in discussions with NAS Whiting Field and others to evaluate and support land acquisition for military installation buffering since September 28, 2011. The purchase agreement is still in draft form. Once the purchase is consummated, this property will be the second acquisition under the land acquisition program.

April 18, 2024 – The County closes on the 429.02 acre Clear Creek property for \$1,512,000.

June 10, 2024 – BOCC grants approval for the County to enter into a memorandum of understanding with the Gulf Coast Plain Ecosystem Partnership (GCPEP) to develop and implement a cooperative stewardship strategy relating to land management services at county-owned recreation/conservation properties. Formed in 1996, the GCPEP is a partnership of public and private organizations that work to restore ecosystems and aquatic resources in northwest Florida and southern Alabama.

Acquisition of the Creets Landing parcels will allow for the long-term management of breeding and upland habitats required for long-term viability of the salamander population and other species on the properties. The County will own and manage the property in perpetuity upon completion of the acquisition.



In addition to compiling the above timeline of Land Conservation activities, the MJ Team reviewed a working draft of a land management plan ED staff created for Creets Landing. According to ED staff, the next steps are to formalize a stakeholder group represented by partner agencies, particularly members of GCPEP, to review and contribute to the plan’s overall development. Steering committee meetings are planned for August and September 2024. ED staff indicated that a tentative final draft of the management plan would be completed in October 2024.

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, Santa Rosa County partially met expectations for subtask 1.2. We determined that all programs, except Public Facilities and Capital Equipment, are periodically evaluated using performance information and other reasonable criteria to assess performance and costs. Subtask 1.2 was not met for Public Facilities and Capital Equipment resulting in an overall rating of partially met for this subtask. 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

TRANSPORTATION

During the Transportation interview, the MJ Team discussed how Transportation is periodically evaluated using performance information and other reasonable criteria to assess program performance and costs. The information the County provided is outlined and discussed below.

Florida Department of Transportation Bridge Assessment

FDOT inspects all bridges in Florida that are on the National Bridge Inventory (NBI) every two (2) years. The NBI is a database, compiled by the Federal Highway Administration (FHWA), with information on all bridges and tunnels in the United States. Accordingly, every bridge in Santa Rosa County that is on the NBI is inspected every two (2) years. FDOT performed Santa Rosa’s most recent bridge inspection in 2024.

FDOT is responsible for inspecting and rating most of the bridges in Florida. County governments are the next largest group responsible for bridge maintenance. FDOT hires consulting engineers to inspect and rate county bridges, while the responsibility for maintaining the bridges remains with the County government. FDOT uses the following terminology and ratings to define a bridge’s condition.



Structurally Deficient – bridge should undergo a series of repairs or replacement within the next six (6) years. FDOT’s policy is to repair or replace all the structurally deficient state-owned bridges during that time. FDOT recommends that local governments follow the same schedule for their structurally deficient bridges. According to FDOT’s 2024 Quarterly Report, eight (8) Santa Rosa County bridges were structurally deficient.

Functionally Obsolete – bridge does not meet current road design standards. For example, some bridges are "functionally obsolete" because they were built at a time when lane widths were narrower than the current standard. According to FDOT’s 2024 Quarterly Report, 19 Santa Rosa County bridges were functionally obsolete.

Sufficiency Rating – used to help determine whether a bridge that is structurally deficient or functionally obsolete should be repaired or just replaced. A rating of 100 represents a perfect bridge (entirely sufficient for its current use). A rating of 0 is the worst possible bridge (entirely insufficient for its current use). The sufficiency ratings for bridges are part of a formula used by the FHWA when it allocates federal funds to the states for bridge replacement.

Health Index – measures the overall condition of a bridge. The health index typically includes 10 to 12 different elements that FDOT evaluates. A lower health index means that more work would be required to improve the bridge to an ideal condition. A health index below 85 generally indicates that some repairs are needed, although it doesn't mean the bridge is unsafe. A low health index may also indicate that it would be more economical to replace the bridge than to repair it.

FDOT maintains bridge information for all Florida counties on its website. **Figures 1-19A** through **1-19D** provide an overview of Santa Rosa County’s bridges from FDOT’s Third Quarter 2024 report and demonstrates that the County’s bridges are evaluated periodically.

The tables show that 30 percent of Santa Rosa County’s bridges are more than 40 years old. FDOT inspected 49 percent of Santa Rosa County’s bridges in 2023 and assigned a high sufficiency rating to 71 percent of the County’s bridges. FDOT also assigned a high health index rating to 75 percent of the County’s NBI bridges.

Santa Rosa County does not own and maintain all bridges within its borders. For example, FDOT owns and maintains some bridges while municipalities own and maintain others. Only those bridges designated “County Highway Agency” are included in the analysis below.

Santa Rosa County Bridge Age		
Range	Number	Percent
0-10 Years	13	13%
11-20 Years	25	25%
21-30 Years	21	21%



Santa Rosa County Bridge Age		
Range	Number	Percent
31-40 Years	10	10%
41-50 Years	1	1%
>50 Years	29	29%
Total	99	100%

FIGURE 1-19A: Roughly a third of Santa Rosa County’s bridges are more than 40 years old.
 Source: Florida Bridge Information-2024 3rd Quarter Report.

FDOT Inspections of Santa Rosa County Bridges		
Year	Number	Percent
2022	20	20%
2023	49	49%
2024	30	30%
Total	99	100%

FIGURE 1-19B: FDOT inspected half of Santa Rosa County’s bridges in 2023.
 Source: Florida Bridge Information-2024 3rd Quarter Report.

Santa Rosa County Bridges Sufficiency Rating		
Rating	Number	Percent
0-25	0	0%
25.1-50	6	6%
50.1-75	23	23%
>75	70	71%
Total	99	100%

FIGURE 1-19C: FDOT assigned a high sufficiency rating to 71 percent of Santa Rosa County’s bridges.
 Source: Florida Bridge Information-2024 3rd Quarter Report.

Santa Rosa County Bridges Health Index		
Rating	Number	Percent
0-25	0	0%
25.1-50	2	2%
50.1-75	23	23%
>75	74	75%
Total	99	100%

FIGURE 1-19D: FDOT assigned a high health index rating to 75 percent of Santa Rosa County’s bridges.
 Source: Florida Bridge Information-2024 3rd Quarter Report.

Pavement Condition Assessment

The pavement condition index (PCI) is a numerical index between 0 and 100 that is used to assess the general condition of road pavement. Many municipalities use the PCI to measure the condition of their road infrastructure. Originally developed by the Army Corps of Engineers to rate the condition of airfield pavement, the PCI was later modified by the 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.

Another established standard for assessing road conditions is known as roadway characteristics inventory (RCI) or international roughness index (IRI). These standards measure the roughness of the road on a scale of 0 to 100. The combined RCI/IRI is known as the overall condition index (OCI). The PCI represents roughly 60 percent of the OCI while the RCI/IRI represents 40 percent.

The Overall Condition Index (OCI) is a scale that measures the quality of road pavement conditions, with values ranging from 0 to 100. A score of 0 indicates an impassable road, while 100 indicates a road in excellent condition. Generally, OCI ratings are as follows:

Above 75-The pavement is structurally adequate

Between 45-75-Additional structure is required

Below 45-The pavement generally requires replacement

Figure 1-20 provides road condition categories by PCI rating that is used to assess road pavement conditions.

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

FIGURE 1-20: The pavement condition index (PCI) enables PW program administrators to rate pavement conditions.

Source: Internet search for Industry standard PCI rating chart.



Each year, PW staff examine roads to assess pavement conditions. PW tracks OCI in two (2) ways. One (1) method uses spreadsheets for each work district that show a point in time. PW staff update the spreadsheets as on-site inspections are performed or as resurfacing projects are completed. Staff use a pavement rating form during the inspection. The form lists various types of road defects to which staff assign a numerical value. Staff sum the values and enter their score on the spreadsheet.

The second method uses an algorithm that is built into PW’s asset management software that estimates OCI. PW administrative staff enter road pavement condition information from the visual inspections directly into the asset management system.

PW uses the spreadsheet, the algorithm, and visual inspections to monitor pavement conditions and resurfacing requirements. In addition, PW compares the results documented on the spreadsheet to the OCI generated by the algorithm. The algorithm constantly updates the OCI. Tasks like patching and resurfacing increase the OCI while every day that passes decreases it.

Figure 1-21 presents a comparison of OCI for three (3) roads per spreadsheet versus OCI generated by the algorithm. The estimated OCI is fairly close for two (2) roads while the algorithm generated a much higher OCI than was recorded on the spreadsheet for one (1) of the roads.

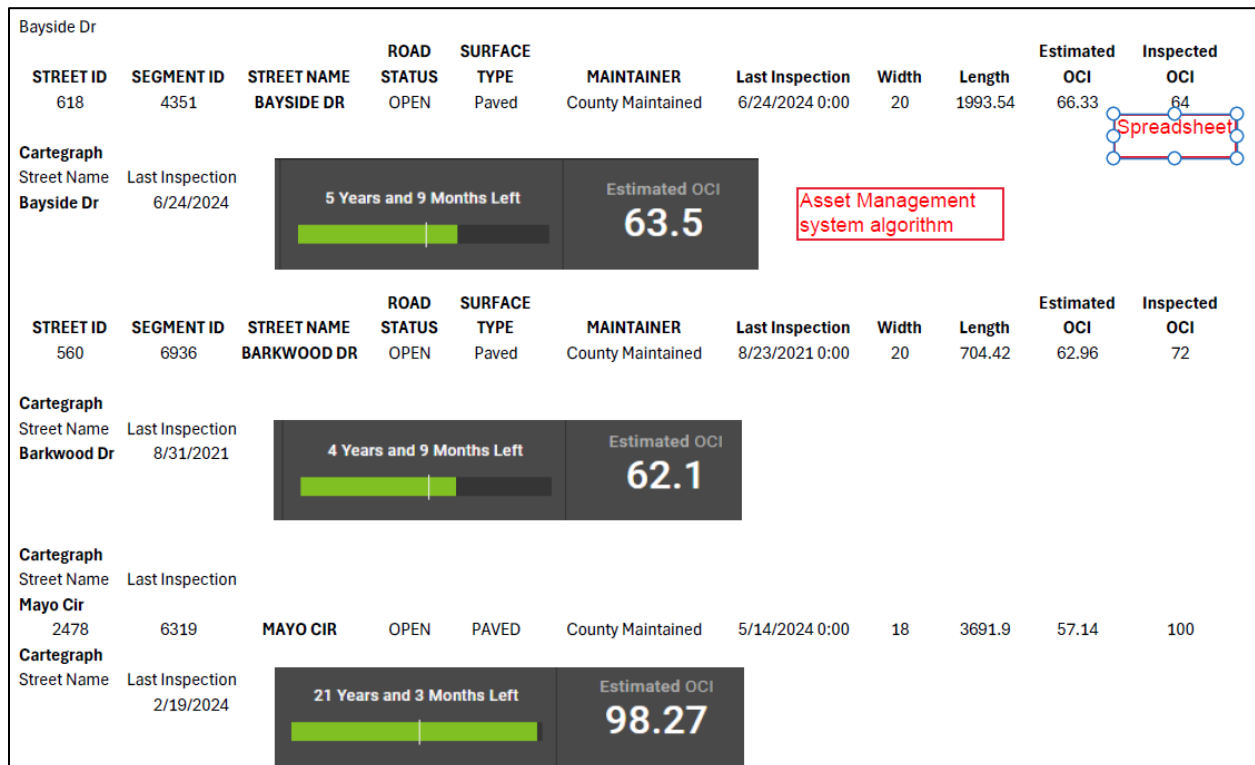


FIGURE 1-21: The overall condition index (OCI) enables PW program administrators to rate pavement conditions. Source: Public Works.



DRAINAGE AND STORMWATER

During the drainage and stormwater interview, the MJ Team discussed how drainage and stormwater operations are periodically evaluated using performance information and other reasonable criteria to assess program performance and costs. The MJ Team requested various information for further review and analysis. The information the County provided is outlined and discussed below.

Drainage Basis Studies

A drainage basin is an area of land where water from rain or snow melt drains downhill into a body of water such as a river, lake, wetland, or ocean. The drainage basin includes both the streams and rivers that convey the water as well as the land surface from which water drains into those channels. A drainage basin study outlines stormwater improvement needs in a location. The drainage basin studies discussed below demonstrate that the County's drainage and stormwater infrastructure were evaluated to assess performance and costs.

Pine Blossom Road Pocket Drainage Study

In December 2022, the County contracted with an engineering firm to conduct a pocket drainage basin study of Pine Blossom Road. A pocket drainage basin study is a simplified and expedited study that focuses on a small area of interest, such as a subdivision, a commercial development, or a roadway. The purpose of the study was to develop and evaluate alternatives related to the ongoing maintenance and flooding concerns in the Pine Blossom/Happy Hollow Drainage basins. In June 2022, the engineering firm issued its report with three alternatives for reduction in flood elevations within the drainage basins.

Ranchettes Subdivision Pocket Drainage Study

In May 2024, the County contracted for a pocket drainage study of the Ranchettes Subdivision. The Ranchettes Community and adjacent areas had experienced repetitive, extensive roadway, yard, and structural flooding. The engineering firm conducted geotechnical, environmental, and geographical surveys to diagnose existing conditions. Drainage areas were subdivided to analyze specific problems areas within the community.

The results of the study indicated that 19 homes, which were evaluated within critical flood areas, were below the 100-year flood stage, 5 homes were below the 10-year flood stage, and 2 homes were below the 2-year flood stage. The engineering firm separated proposed improvements into ten improvement areas within the Ranchettes community.

Holley by the Sea

In 2016, the County contracted with an engineering firm to conduct the Holley by the Sea Drainage Improvement Project. The Holley by the Sea area is comprised of the Holley by the Sea subdivision as well as numerous smaller subdivisions. According to the 2016 study, the Holley by the Sea subdivision was platted and constructed when land development regulations



for drainage were minimal. Roads were typically constructed low in elevation with roadside swales.

Residential development was slow to develop. However, over the years, residential development continued, and developable land became built out thereby creating the need for the study. Today, according to its website, Holley by the Sea is the 2nd largest homeowner’s association in Florida, made up of over 4,700 lots.

The Holley by the Sea study is eight (8) years old. However, such a study would not occur regularly. The frequency of conducting a large-scale drainage basis study can vary depending on factors such as local climate conditions, urban development, and regulatory requirements. Counties might conduct these studies every five (5) to ten (10) years to ensure their drainage systems can handle current and future water flow to address changes in land use, climate, or infrastructure that affect drainage patterns. The County’s five-year capital improvement program includes several drainage and stormwater projects the need for which were identified in this study.

LAW ENFORCEMENT

To address the requirements of all subtasks related to Law Enforcement, the MJ Team interviewed Sheriff’s Office staff. During the interview, the MJ Team discussed how law enforcement is periodically evaluated using performance information and other reasonable criteria to assess performance and costs. The MJ Team also requested documentation for review and analysis.

Accreditation is certification by an independent authority that an organization has met prescribed professional requirements and standards. Law Enforcement accreditation authorities certify based on the level and type of Law Enforcement involved. The typical process involves assessing the Law Enforcement agency’s policies, procedures, practices, and facilities to identify gaps and areas where improvements are needed. The accreditation organization evaluates compliance with the agency’s professional standards of excellence and best practices for effective Law Enforcement operations.

Figure 1-22 provides an overview of Law Enforcement organizations from which the Sheriff’s Office has received accreditation and/or undergone an evaluation. This information demonstrates that County law enforcement operations are evaluated periodically.

Accreditation Agency	Accreditation/ Evaluation Process	Date of Most Recent Accreditation, Result, & Accreditation Standing
<i>Florida Corrections Accreditation Commission (FCAC)</i>	<ul style="list-style-type: none"> • Facility must submit an application to FCAC to participate in the accreditation process. • Facility has two (2) years to come into compliance with all mandatory 	<ul style="list-style-type: none"> • October 2022 • Result: Excelsior Reaccreditation (Note 1) • Accreditation: Excelsior



Accreditation Agency	Accreditation/ Evaluation Process	Date of Most Recent Accreditation, Result, & Accreditation Standing
	<p>standards and not less than 90 percent of non-mandatory standards.</p> <ul style="list-style-type: none"> FCAC assessment team conducts formal review of agency’s policies, procedures, and practices. Agencies remain accredited for three (3) years after which they must be reaccredited. 	
<p><i>Commission for Florida Law Enforcement Accreditation (CFA)</i></p>	<ul style="list-style-type: none"> Law enforcement agencies must apply to participate in the accreditation process. Agency must demonstrate compliance with all applicable mandatory standards and not less than 80 percent of applicable non-mandatory standards. CFA assessment team conducts formal review of agency’s policies, procedures, and practices. Agencies remain accredited for three (3) years after which they must be reaccredited. 	<ul style="list-style-type: none"> December 7, 2022 Result: In compliance with standards Accreditation Reaccredited
<p><i>Florida Model Jail Standards (FMJS)</i></p>	<ul style="list-style-type: none"> Provides minimum standards that must be met to protect the constitutional rights of inmates. All county level jails must be inspected twice each year. Once inspection is announced and one (1) is unannounced. Financial penalties are assessed for noncompliance with standards. 	<ul style="list-style-type: none"> March 15, 2024 Result: No violations noted Accreditation Standing: (Agency does not issue reaccreditation certificate. Onsite visit report result is proof of compliance with standards.)
<p><i>National Commission on Correctional Healthcare (NCCHC)</i></p>	<ul style="list-style-type: none"> Law enforcement agency completes online application and perform self-assessment. NCCHC performs initial survey after agency accumulates at least 12 months of documentation. Reaccreditation survey requires 36 months of documentation. An annual maintenance report must be submitted each year after accreditation. Site visits will occur about every three (3) years. 	<ul style="list-style-type: none"> November 20, 2020 Result: 100% compliance with standards Accreditation Standing: Accredited

Accreditation Agency	Accreditation/ Evaluation Process	Date of Most Recent Accreditation, Result, & Accreditation Standing
<p><i>Prison Rape Elimination Act (PREA)</i></p>	<ul style="list-style-type: none"> • Agency must adopt and communicate zero-tolerance policies and procedures related to sexual abuse and harassment. • Law enforcement agencies must conduct regular audits of compliance with PREA standards. • Audit must be made available to the public. • Audits can be found on PREA’s Directory of Audits website. 	<ul style="list-style-type: none"> • September 29, 2023 • Result: 100% compliance with standards • Accreditation Standing: (Agency does not issue reaccreditation certificate. Onsite visit report result is proof of compliance with standards.)

FIGURE 1-22: Accreditation agencies evaluate Sheriff’s Office operations periodically to assess the effectiveness of law enforcement operations.

Source: Sheriff’s Office and Accreditation Agency Websites.

Note (1) The Excelsior Recognition is awarded to Florida criminal justice agencies that have demonstrated an exceptional commitment to the Florida accreditation process.

FIRE

To address the requirements of all subtasks related to Fire, the MJ Team interviewed Public Safety staff responsible for liaising with the Fire districts. During the interview, the MJ Team discussed how Fire operations are periodically evaluated using performance information and other reasonable criteria to assess performance and costs.

As noted in Subtask 1.1, the County does not conduct Fire operations but rather supports and facilitates them through 17 independently managed fire districts established in accordance with state law. The County maintains a special revenue fund to account for MSBU assessment fees. To access surtax funds for capital expenditures, the Fire districts must submit purchase requisitions through the County’s normal purchasing process.

The Clerk of Court conducts audits of the MSBU fire districts each year. The objective of the audits is to determine whether MSBU expenditures were spent appropriately in accordance with the budget adopted by Santa Rosa County.

Figure 1-23 provides a list of fire district audit reports listed on the Clerk of Court’s Office website. While these are not evaluations of fire district operations, they are audits of fire district expenditures that satisfy the spirit of this subtask. See Subtask 1.3 for discussion of audit results.



Fire District	Audit Period	2020-21 Budgeted Operating Expenditure	2021-22 Budget Operating Expenditure
Allentown	October 1, 2020 – September 30, 2022	\$106,915	\$202,590
Bagdad	October 1, 2020 – September 30, 2022	294,127	343,780
Berrydale	October 1, 2020 – September 30, 2022	117,530	91,195
East Milton	October 1, 2020 – September 30, 2022	444,970	496,285
Harold	October 1, 2020 – September 30, 2022	106,000	106,000
Jay	October 1, 2020 – September 30, 2022	198,300	207,885
Munson	October 1, 2020 – September 30, 2022	87,885	87,885
Skyline	October 1, 2020 – September 30, 2022	842,975	944,455
Total		\$2,198,702	\$2,480,075

FIGURE 1-23: Each year, the Clerk of Court conducts audits of MSBU fire district expenditures.
 Source: [Clerk of Court website](#).

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

This subtask for Public Facilities and Capital Equipment is not met. To address the requirements of all subtasks related to Public Facilities and Capital Equipment, the MJ Team interviewed the Facilities Management Department’s facilities superintendent. During the interview, the MJ Team learned that public facilities and capital equipment operations are not periodically evaluated using performance information and other reasonable criteria to assess performance and costs.

As discussed in Subtask 1.1, public facilities encompass libraries, parks, and playgrounds, trails, boat ramps, and athletic fields. The interview also included a discussion of the Recreation Program.

Individual Public Facility staff members have certifications in park and recreations disciplines. For example, 13 park employees are certified pool operators and 2 are certified in the Environmental Protection Agency’s (EPA) National Recycling and Emission Reduction Program, in how to responsibly handle refrigerants. EPA regulations under the Clean Air Act require certification for technicians who maintain, service, repair, or dispose of equipment that could release refrigerants into the atmosphere. While individual park employees have certifications, the program as a whole has not been evaluated.



The Commission for Accreditation of Park and Recreation Agencies (CAPRA) provides quality assurance and improvement advice to accredited park and recreation departments throughout the United States. Its operational management system aims to improve park infrastructures, increase efficiency in all activities, and demonstrate accountability within the park communities.

CAPRA provides accreditation opportunities for park and recreation departments that enable them to measure the overall quality of park operations, management, and service to the community. Achieving CAPRA accreditation is an effective way to demonstrate that park and recreation operations provide their community with the highest levels of service. Benefits of accreditation include the following:

- Proves to decision makers, stakeholders, and the public that the department is operating with the best practices of the profession.
- Increases credibility and can improve internal and external funding.
- Improves overall operations and increases efficiency.
- Enhances staff teamwork and pride by engaging all staff in the process.
- Creates an environment for regular review of operations, policies and procedures, and promotes continual improvement.

According to the [CAPRA website](#), the following Florida Counties received initial accreditation in the year indicated:

- Broward-2023
- Charlotte-2017
- Collier-2005
- Hillsborough-2016
- Lee-2001
- Martin-2000
- Miami-Dade-1995
- Sarasota-2018
- Seminole-2009

The initial certification process involves the following six (6) steps. Reaccreditation is required every five (5) years.

1. Complete the Application
2. Attend Training
3. Develop a Self-Assessment Report
4. Present Self-Assessment Report to assigned CAPRA Review Team (CRT) for Initial Review
5. Present Self-Assessment Report to CAPRA Review Team (CRT) for Initial Review



6. Attend In-Person or Virtual Hearing

RECOMMENDATION 1.2– Seek accreditation from the Commission for Accreditation of Park and Recreation Agencies to evaluate park and recreation operational performance and costs.

RECREATION AND NATURAL RESOURCES

To address the requirements of all subtasks related to natural resources (recreation was addressed in the previous section), the MJ Team interviewed ED staff. During the interview, we discussed how natural resource operations are periodically evaluated using performance information and other reasonable criteria to assess performance and costs.

The MJ Team requested various information for further review and analysis. The information the County provided is outlined and discussed below.

Landfill Compliance Inspection

Santa Rosa County operates a landfill, located at 6337 Da Lisa Road. As a permitted Central Class I Landfill, it can accept residential and commercial food waste (Class I material), construction and demolition debris, and general residential and commercial non-hazardous, non-food contaminated debris (Class III material). The County uses integrated solid waste management plans (ISWMP) to provide an environmentally safe and economic method for residents and businesses in the County to dispose of waste.

ISWMP provides written, detailed instruction for daily operation of the landfill, which requires ED staff to review the plans regularly and update them as needed. In addition, the landfill permit requires that a site compliance evaluation be conducted by qualified personnel annually. The following are required as part of the evaluation:

- Inspect stormwater drainage areas for evidence of contaminants entering the drainage system.
- Observe structural measures, sediment control, and other stormwater best management practices to ensure proper operation.
- Inspect any equipment needed to implement the Stormwater Pollution Prevention Plan (SW3P), such as spill response/cleanup material.
- Revise the plan as needed within two (2) weeks of inspection (potential pollutant source description).
- Implement any necessary changes in a timely manner.
- Prepare a report summarizing the inspection results and follow up actions.
- Document all incidents of noncompliance. Where there are no incidents of noncompliance, the inspection report must contain a certification that the facility is in compliance with the plan.



- Sign reports in accordance with the SW3P signature requirements and keep signatures with the SW3P.

FDEP requires an environmental monitoring program at the County's solid waste management facilities. The objective of the program is to assess and report water quality conditions at each facility. The nature and extent of the monitoring program is based upon site specific criteria and may include sampling and analysis of groundwater, leachate, surface water, wastewater and/or storm water.

In December 2022, the County contracted with an environmental consulting firm to perform water quality sampling, analysis, and reporting at the County's landfill facilities. The effective date of the three-year contract was March 2023. The MJ Team reviewed the contractor's January 2024 annual inspection report noting that it was submitted to the Environment Protection Agency (EPA) as required. The County's response to the report's recommendations are discussed in Subtask 1.3

Discharge Monitoring Quarterly Reports

FDEP regulations require landfills to prepare and submit quarterly stormwater discharge monitoring reports (DMR). These reports must include the results of sampling and analysis of stormwater runoff from the landfill, as well as information on the implementation and maintenance of best management practices to prevent or reduce pollution.

DMRs are required of facilities that discharge pollutants into the waters of the United States as directed by The U.S. Clean Water Act (CWA) and National Pollutant Discharge Elimination System (NPDES) regulations. The reports summarize the results of the sampling and testing of storm water runoff from the landfill facility.

DMR reports include information such as the location and frequency of the sampling, the parameters and methods of analysis, the concentration and load of pollutants, and the compliance status with the permit limits. The report also identifies any corrective actions taken or planned to address violations or exceedances.

The frequency of DMR submission is usually specified in the permit. Most reporting intervals are monthly, quarterly, semi-annually, or annually. Due to the sequencing of how the NPDES permit cycle runs i.e., analytical compliance sampling only in years 2 and 4, the last DMR the County submitted was in 2021. ED staff indicated that the County renewed its permit in July of 2023. Therefore, ED will submit quarterly and annual DMRs to FDEP at the close of 2024 as required.

The MJ Team examined stormwater discharge monitoring reports submitted in 2021 noting that they demonstrated periodic evaluation of landfill performance in accordance with DEP requirements.

The MJ Team also examined weekly inspection reports performed by ED staff. During these inspections or following certain rain events, staff will indicate if areas of concern exist and



comment on whether findings during previous inspections have been corrected or greatly improved. Weekly inspections demonstrate periodic evaluation of landfill operations.

LAND CONSERVATION

To address the requirements of all subtasks related to land conservation, the MJ Team interviewed the environmental director and the assistant environmental director. During the interview, the MJ Team learned that the Land Conservation program is in its infancy. The County purchased its first land, Creets Landing, July 2023 pursuant to the BOCC’s April 2023, approval to pursue the purchase. These transactions are discussed in the Land Conservation section of Subtask 1.1.

The three parcels of land that make up Creets Landing were appraised as shown in **Figure 1-24**.

Parcel	Acres	Report Date	Appraised Value
#1	208.25	March 17, 2023	\$1,460,000
#2	284.94	March 17, 2023	1,085,000
#3	52.59	March 17, 2023	865,000
Total	545.78		\$3,410,000

FIGURE 1-24: The three Creets Landing parcels appraised for \$3.4 million.
Source: March 17, 2023 Creets Landing appraisal reports.

The second acquisition, known as Clear Creek, is still pending. The Clear Creek property appraisal, dated November 15, 2023, was to estimate the current market value of the property before purchase. It was intended for use by the County, The Trust for Public Land, and the United States Navy. The appraisal shows a value of \$3,050,000. The County purchased the property on April 18, 2024, for \$1,512,000. The County’s due diligence to obtain an appraisal prior to purchasing the property demonstrates the spirit of evaluation even though the Land Conservation program as a whole has not been evaluated.

SUBTASK 1.3 – 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, internal and external reviews, audits, etc.

OVERALL CONCLUSION

Overall, Santa Rosa County met expectations for Subtask 1.3. All seven (7) of the programs that will benefit from the surtax met the subtask except that for Fire, the subtask is partially met. Although the County Clerk audits the MSBU fire districts each year, the MSBU fire district administrators are not required to provide written responses to the audit. The auditor



determines during the following year whether the audit recommendations from the prior year were addressed. Therefore, the fire districts should have some level of accountability to the County.

As a result, this subtask is deemed to be partially met. 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

TRANSPORTATION

To address the requirements of this subtask, the MJ Team interviewed Transportation staff. During the interview, we requested relevant information to determine whether program administrators had taken reasonable and timely actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits. The information the County provided is outlined and discussed below.

Bridge Inspections

As discussed under Transportation in Subtask 1.1, every two (2) years, FDOT inspects the County’s bridges that are on the NBI and issues a report of deficiencies noted. In addition, the County engages an engineering firm to inspect bridges when necessary. The MJ Team obtained and reviewed four (4) bridge inspection reports and examined evidence that the County had addressed the deficiencies noted in the reports.

Figure 1-25 summarizes the bridge inspections and demonstrates that program administrators took reasonable and timely actions to address deficiencies identified in evaluations. Due to the highly technical nature of the deficiencies noted and associated County actions taken, we did not list them in Figure 1-25.

Bridge	Date Deficiencies Identified and Addressed	Evidence of Action Taken
<i>584242 - Sellersville Road over Yellow Creek</i>	Deficiencies Identified: 11/07/2023 Actions Taken: 11/14/2023; 02/07/2024; 04/02/2024	<ul style="list-style-type: none"> • Various email correspondence related to bridge repairs • Task Orders: 156216; 162173
<i>584134 - Whitfield Road Over Manning Creek</i>	Deficiencies Identified: 06/11/2024 Actions Taken: 06/17/2024	Various email correspondence related to bridge repairs
<i>584153 - Gin Road over Thomas Creek</i>	Deficiencies Identified: 06/29/2022 Actions Taken: 07/06/2022	Pictures before and after deficient road signage condition were addressed



Bridge	Date Deficiencies Identified and Addressed	Evidence of Action Taken
<i>584241 - Sellersville Road over Coldwater Creek</i>	Deficiencies Identified: 11/07/2023 Actions Taken: 12/28/2023	Various email correspondence related to bridge repairs

FIGURE 1-25: Public Works staff took remedial action to address deficiencies identified during FDOT’s bridge inspections.

Source: FDOT bridge inspection reports and Public Works asset management system task orders.

DRAINAGE AND STORMWATER

To address the requirements of this subtask, the MJ Team interviewed Drainage and Stormwater staff. During the interview, we requested relevant information to determine whether program administrators had taken reasonable and timely actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, audits, etc. The information the County provided is outlined and discussed below.

Holley By the Sea Drainage Improvements

The MJ Team reviewed the Holley By the Sea drainage improvement report discussed in Subtask 1.2. **Figure 1-26** demonstrates that program administrators took reasonable and timely actions to address the recommendations the engineering firm made in its report. The actions were reasonable because they addressed specific recommendations in the report and timely given that the projects were drainage and stormwater infrastructure.

Project	Date of Engineer’s Report	BOCC Contract Approval Date	Construction Contract Date
<i>East Bay Boulevard Culvert Upgrades</i>	January 2016	September 2022	October 2022
<i>Edgewood Dr. Drainage Improvements</i>	January 2016	July 2021	July 2021
<i>Tom King Bayou East Branch Channel Restoration</i>	January 2016	September 2018	September 2018

FIGURE 1-26: Program administrators took reasonable and timely action to address drainage recommendations made in the 2016 Holley by the Sea Drainage Improvement Project report.

Source: Holley by the Sea Drainage Improvement Project 2016 Report.

In addition to the above actions to address deficiencies noted in the 2016 Holley by the Sea study, **Figure 1-27** presents Holley by the Sea projects that the County included in its Fiscal Year 2023 through 2027 capital improvement program (CIP).



The five-year CIP is a target list from which the BOCC approves projects one (1) year at a time. The County is currently reviewing the projects that will be approved for Fiscal 2025. The projects in **Figure 1-27** are on the list but are not likely to be funded because they were not ranked high enough compared to other projects. Accordingly, the County will push them to Fiscal 2026.

Project Name	FY 2025	FY 2026	FY 2027	Total
<i>Crittenden Drive Drainage Improvements</i>	\$50,000	\$50,000	\$330,000	\$430,000
<i>Water Street Area Drainage Improvements</i>	\$50,000	\$100,000	\$850,000	\$1,000,000
<i>Citrus Dr. Drainage Improvements</i>	\$75,000	\$150,000	\$2,040,000	\$2,265,000
Total	\$175,000	\$300,000	\$3,220,000	\$3,695,000

FIGURE 1-27: The County’s five-year CIP program addresses infrastructure needs identified in the 2016 Holley by the Sea drainage study.

Source: Santa Rosa Five-year CIP Project Detail Report export from Clear.Gov.

LAW ENFORCEMENT

To address the requirements of this subtask for Law Enforcement, the MJ Team interviewed Sheriff’s Office staff. During the interview, we requested relevant information to determine whether program administrators had taken reasonable and timely actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits.

Figure 1-28 provides an overview of law enforcement organizations from which the Sheriff’s Office has received accreditation and/or undergone an evaluation. None of the accreditation agencies reported deficiencies for the Sheriff’s Office to address.

Accreditation Agency	Evaluation Report Date	Deficiencies Noted	Actions Taken	Date Actions Taken
Florida Corrections Accreditation Commission (FCAC)	August 31, 2022	None-SRO received Excelsior Recognition (See Note 1)	N/A	N/A
Commission for Florida Law Enforcement Accreditation (CFA)	August 17, 2022	None-SRO received Excelsior Recognition (See Note 1)	N/A	N/A
Florida Model Jail Standards (FMJS)	September 19, 2023	None	N/A	N/A



Accreditation Agency	Evaluation Report Date	Deficiencies Noted	Actions Taken	Date Actions Taken
-Annual Unannounced Jail Inspection				
Florida Model Jail Standards (FMJS) -Annual Announced Medical Inspection	March 7, 2024	None	N/A	N/A
Florida Model Jail Standards (FMJS) -Annual Announced Jail Inspection	March 15, 2024	None	N/A	N/A
National Commission on Correctional Healthcare (NCCHC)	November 20, 2020	None	N/A	N/A
Prison Rape Elimination Act (PREA)	September 29, 2023	None	N/A	N/A

FIGURE 1-28: None of the Sheriff’s Office accreditation reports found deficiencies that needed to be addressed. Source: Sheriff’s Office and Accreditation Agency Assessment Reports.

Note (1) The Excelsior Recognition is awarded to Florida criminal justice agencies that have demonstrated an exceptional commitment to the Florida accreditation process.

FIRE

The County does not have a fire department to evaluate from an operations perspective. However, the Clerk of Court conducts audits of the MSBU fire districts each year. The objective of the audits is to determine whether MSBU expenditures were spent appropriately in accordance with the budget adopted by Santa Rosa County.

Figure 1-29 provides findings from audit reports listed on the Clerk of Court’s website. While the audits are not evaluations of fire district operations per se, they are audits of fire district MSBU expenditures and therefore satisfy the spirit of Subtask 1.3.

Fire District	Audit Period	Audit Results and Fire District Response
Allentown	October 1, 2020 – September 30, 2022	Recommendations: None. Expenditures examined were properly supported and appropriate.
Bagdad	October 1, 2020 – September 30, 2022	Recommendations: None expenditures examined were properly supported and appropriate.
Berrydale	October 1, 2020 – September 30, 2022	Recommendations: 1. Establish procedures to ensure monthly stipend reports correctly document total calls for the month and each firefighter’s name, position or



Fire District	Audit Period	Audit Results and Fire District Response
		<p>title, number of call responses, response rate, and number of shifts manned prior to issuing payment.</p> <p>Evidence of Implementation: None until 2023 audit is complete.</p> <p>2. Ensure stipends earned and paid by check that remain uncashed are turned over to unclaimed property in accordance with Chapter 717, <i>Florida Statute</i>.</p> <p>Evidence of Implementation: None until 2023 audit is complete.</p>
East Milton	October 1, 2020 – September 30, 2022	Recommendations: None expenditures examined were properly supported and appropriate.
Harold	October 1, 2020 – September 30, 2022	Recommendations: None expenditures examined were properly supported and appropriate.
Jay	October 1, 2020 – September 30, 2022	<p>Recommendations:</p> <ol style="list-style-type: none"> 1. Obtain at least three (3) bids for board evaluation prior to awarding work for future capital projects. Any board member with an actual or perceived conflict of interest should recuse themselves from any activity associated with the bid process, including the vote. <p>Evidence of Implementation: Per the Clerk of Court auditor, the 2023 audit report is in draft form. However, there were no repeat findings, which indicates that the 2022 recommendations were addressed.</p> <ol style="list-style-type: none"> 2. Establish and follow procedures to ensure the monthly stipend reports document correctly, at a minimum, the total calls for the month and each firefighter’s name, position or title, number of call responses, response rate, and number of meetings attended prior to issuing payment. <p>Evidence of Implementation: See above.</p>
Munson	October 1, 2020 – September 30, 2022	Recommendations: None expenditures examined were properly supported and appropriate.
Skyline	October 1, 2020 – September 30, 2022	<p>Recommendations:</p> <ol style="list-style-type: none"> 1. Enlist volunteers from the community to serve as directors of the fire department to bring the number of officers and directors up to the number authorized in the articles of the corporation. 2. Revise the bylaws to bring them current. The board should address establishing spending level



Fire District	Audit Period	Audit Results and Fire District Response
		<p>authorizations for the fire chief and dollar thresholds for checks and disbursements made by the treasurer and administrator.</p> <ol style="list-style-type: none"> 3. Present directors pay to the board for approval at a regular meeting and maintain records of such approval. 4. Reassign incompatible duties of issuing checks, making deposits, maintaining accounting records, and performing bank reconciliations to someone other than the business administrator who is the fire chief’s wife. <p>The auditor concluded: <i>Skyline VFD has control weaknesses that have been brought to their attention for several years with no resolution. These weaknesses must be addressed.</i></p> <p>Evidence of Implementation: The MJ Team’s review of the 2023 audit revealed that the findings still had not been addressed. The auditor met with the county administrator to discuss the issues, but no evidence was provided to the MJ Team that the fire district took action to address the findings.</p>

FIGURE 1-29: Each year, the Clerk of Court conducts audits of MSBU fire district expenditures.
Source: [Clerk of Court website.](#)

The County does not require written responses to fire district audit findings. Instead, the Clerk of Court auditor makes a determination during the following year’s audit whether management implemented the prior year’s recommendations. If resolved, the finding is not repeated; if not resolved, it is repeated in the current year’s audit report. Although the fire districts are independent of the County, the BOCC approves their budgets. Moreover, capital purchases made with surtax funds must be acquired through the County’s procurement process. Therefore, the fire districts should have some level of accountability to the County.

The Institute of Internal Auditors (IIA) is an international professional association and the internal audit profession’s leader in standards, certification, education, research, and technical guidance throughout the world. IIA Standard 2410-*Criteria for Communicating* states with respect to auditor reports: *Communications must include the engagement’s objectives and scope as well as applicable conclusions, recommendations, and action plans.*

Fire district management should provide the Clerk of Court auditor with written responses and action plans so that the auditor can include them in each year’s audit report.



RECOMMENDATION 1.3– Encourage MSBU fire districts to develop a corrective action plan (CAP) in response to the Clerk of Court’s annual municipal service benefit unit audits and include the CAP in each year’s audit report.

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

To address the requirements of this subtask for Public Facilities and Capital Equipment, the MJ Team interviewed Public Facilities and Capital Equipment staff. During the interview, we requested relevant information to determine whether program administrators had taken reasonable and timely actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits.

As discussed in Subtask 1.2, public facilities and capital equipment operations are not periodically evaluated using performance information and other reasonable criteria to assess performance and costs. Because Subtask 1.2 is not met, Subtask 1.3 is not applicable.

RECREATION AND NATURAL RESOURCES

We discussed the Recreation program in the previous section. To address the requirements of this subtask for Natural Resources, the MJ Team interviewed ED staff. During the interview, we requested relevant information to determine whether program administrators had taken reasonable and timely actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits.

Landfill Compliance Inspection Report

As noted in Subtask 1.2 for this program, the County contracted with an environmental consulting firm to conduct the landfill’s annual comprehensive site compliance inspection, which was completed on January 29, 2024. ED summarized findings from the report into a corrective action spreadsheet for addressing deficiencies in the report.

The corrective action spreadsheet is a working document that reflects the annual compliance needs of the landfill facility. The County, in coordination with the environmental consulting firm, created the log in 2018 to document ongoing annual inspections. Staff who are responsible for weekly inspections update the log. At a minimum, staff review and update the log quarterly as issues are addressed. Weekly inspections of landfill facilities serve as a timelier update of conditions whereas the log is for long-term planning.

Figure 1-30 provides an analysis of the landfill compliance inspection corrective action plan (CAP). All of the issues have been addressed at some level although not necessarily resolved since the log is a working document that is updated at least quarterly.



Date Issues Identified	Total Issues	Addressed	Not Addressed
01/29/2024	15	15	-0-
01/17/2023	1	1	-0-
01/03/2023	1	1	-0-
12/06/2022	1	1	-0-
01/26/2021	15	15	-0-
01/22/2020	8	8	-0-
10/17/2018	8	8	-0-
Total	49	49	-0-

FIGURE 1-30: The landfill compliance inspection corrective action plan identifies issues and is used to monitor corrective actions taken.

Source: Comprehensive Site Evaluation Corrective Action Plan.

Weekly Staff Inspections

Staff perform weekly inspections to determine whether landfill conditions comply with NPDES requirements. Staff complete an inspection checklist with 23 conditions and indicate whether each condition met regulatory requirements, needs improvement, failed inspection, or was not inspected. Staff also make notations on the checklist, for example indicating whether areas of concern have been corrected or improved. Examples of areas that might require attention include pond improvements after regrading, slope erosion, exposed waste corrections, wind-blown litter, and leachate seeps.

Figure 1-31 presents the MJ Team’s analysis of five (5) weekly inspection reports demonstrating that, although two (2) reports were not signed and dated, program administrators take reasonable and timely actions to address deficiencies in program performance with respect to weekly staff inspections of the landfill site.

Inspection Date	Condition Meets Requirements	Needs Improvement	Notations Made?	Signed and Dated by Inspector?	Approved and Dated by Supervisor?
02/05/2024	17	6	Yes	Yes	Yes
04/08/2024	15	8	Yes	Yes	Yes
04/29/2024	15	8	Yes	Yes	Yes
06/10/2024	14	9	Yes	No	No
06/17/2024	17	6	Yes	No	No

FIGURE 1-31: ED staff conduct weekly inspections of the landfill site and identify issues that need to be addressed.

Source: Weekly inspection reports.

LAND CONSERVATION

To address the requirements of this subtask for Land Conservation, the MJ Team interviewed the environmental director and the assistant environmental director. During the interview, we requested relevant information to determine whether program administrators had taken reasonable and timely actions to address deficiencies in program performance and/or cost identified in management reports/data, periodic program evaluations, internal and external reviews, and audits.

Since the Land Conservation program is in its early stages, no program evaluations have been performed for which action can be taken. As a result, the MJ Team took a different approach to satisfy the requirements of the subtask.

In Subtask 1.1, we provided a timeline of the first two (2) land acquisitions. In Subtask 1.2, we used the appraisal of the first land acquisition to demonstrate program evaluation. For this subtask, we reviewed email correspondence to identify actions program administrators have taken since the initial land acquisitions to promote program success going forward.

This approach provides some assurance that administrators will take reasonable and timely actions to address deficiencies in performance and/or cost in response to future program evaluations. Actions that have occurred since September 2022 when the U.S. Fish and Wildlife service awarded the County a \$1.2 million grant to purchase the Creets Landing property, include the following:

- Communicated to ED staff that the FWC \$1,263,400 FWC grant ends September 30, 2026.
- Documented grant in-kind match requirements.
- Drafted a land management plan.
- Outlined grant management roles and responsibilities.
- Discussed establishing goals, objectives, timeframes for seeking additional grant funding.
- Conducted a site visit to the property.
- Secured the property with gates, locks, and signs.
- Sought collaboration with other land conservation organizations such as the Longleaf Alliance, GCPEP, and Florida Forest Service.
- Began management and restoration efforts through wetland surveys, invasive species treatment, prescribed fire support, rare species recovery, habitat restoration, trail development, recreational planning.



SUBTASK 1.4 – Evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

OVERALL CONCLUSION

Overall, Santa Rosa County met expectations for Subtask 1.4. All seven (7) of the programs that will benefit from the surtax met the subtask. 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

TRANSPORTATION

To address the requirements of this subtask, the MJ Team interviewed Transportation staff. During the interview, we requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available. The information the County provided is discussed below as well as analysis we performed to evaluate the Transportation program.

Peer County Bridge Comparisons

As discussed in Subtask 1.2, every two (2) years, FDOT inspects every bridge in Florida that is on the NBI. FDOT maintains a bridge inventory on its website. Each quarter FDOT publishes bridge information for Florida counties. The MJ Team used data from FDOT’s third quarter 2024 report 3to compare Santa Rosa County bridge conditions to those of selected peer counties.

People use bridges. Therefore, a reasonable inference can be made that there is a direct correlation between population (bridge use) and bridge condition. This relationship forms the basis of our peer county selection methodology.

We obtained FDOT’s bridge inventory of all Florida counties and calculated a bridges per capita factor for each county. We then sorted the list in descending order and identified the five (5) counties with higher bridges per capita factor than Santa Rosa and the five (5) counties with a lower factor. We then selected the five (5) counties that had the lowest deviation from Santa Rosa’s factor as peers. **Figure 1-32** presents the results of the peer selection.

County	Number of Bridges	2023 Population	Bridges per 10,000 capita	Deviation from Santa Rosa	Selected for Peer Comparison
Charlotte	141	206,134	6.84	1.97	No
Okeechobee	28	41,427	6.76	1.89	No
Wakulla	23	36,449	6.31	1.44	No
Levy	28	46,545	6.02	1.14	No



County	Number of Bridges	2023 Population	Bridges per 10,000 capita	Deviation from Santa Rosa	Selected for Peer Comparison
Putnam	39	75,955	5.13	0.26	Yes
Santa Rosa	99	203,162	4.87	0.00	N/A
Columbia	34	73,063	4.65	-0.22	Yes
Escambia	131	326,928	4.01	-0.87	Yes
Indian River	67	169,795	3.95	-0.93	Yes
Nassau	38	101,501	3.74	-1.13	Yes
Okaloosa	72	218,464	3.30	-1.58	No

FIGURE 1-32: The MJ Team selected Santa Rosa County peers based on bridge and population counts. Sources: Bridge count: [Third Quarter FDOT Bridge Report-2024](#). Population: [U.S. Census Bureau, Population Division -Annual Estimates of the Resident Population for Counties in Florida: April 1, 2020 to July 1, 2023](#).

Figure 1-33 presents a comparison of Santa Rosa County’s bridge statistics with its peer counties and shows the following:

- The County’s bridges are relatively new, ranking 5th lowest in average age.
- Structural sufficiency is the 5th lowest among the six (6) peers.
- Average bridge health is the 4th lowest among the six (6) peers.
- The County has more functionally obsolete and structurally deficient NBI bridges than its peer counties.
- The County has the highest percentage of structurally deficient bridges.
- The County has the second highest percentage of functionally obsolete bridges.

The Fiscal Year 2023 Adopted Capital Improvement Plan states on Page 391: *The Public Works department currently has enough bridge construction materials to accommodate the construction of three (3) more bridges. Once these materials have been utilized, SRC needs to assess and develop a new plan for replacement.*

Factors	Santa Rosa	Putnam	Columbia	Escambia	Indian River	Nassau	Santa Rosa Ranking
Average Bridge Age in Years	33	35	42	36	29	46	5th
Average Bridge Sufficiency	81.7	86.0	86.7	80.5	85.5	83.8	5th
Average Bridge Health	82.9	84.7	82.3	85.3	91.3	78.5	4th
Functionally Obsolete	19	10	0	14	10	2	1st
Percentage FO	19%	26%	0%	11%	15%	5%	2nd



Factors	Santa Rosa	Putnam	Columbia	Escambia	Indian River	Nassau	Santa Rosa Ranking
Structurally Deficient	8	1	1	7	1	3	1st
Percentage SD	8%	3%	3%	5%	1%	8%	1st

FIGURE 1-33: Santa Rosa County has the highest percentage of structurally deficient bridges and the second highest percentage of functionally obsolete bridges among its peer counties.
Sources: [Third Quarter FDOT Bridge Report-2024](#).

Professional Association Memberships

Professional associations bring together people who share a common profession, interest, or field of study. Membership and participation in these organizations can be a measure of potential program effectiveness because of a member’s exposure and access to industry standards and best practices. Professional associations offer the following benefits to their members.

- **Networking opportunities:** Professional associations organize events, conferences, workshops, and online forums where members can meet, interact, and exchange ideas with peers, mentors, experts, and potential employers or collaborators.
- **Professional development:** Professional associations provide access to training, certification, accreditation, and continuing education programs that help members enhance their skills, knowledge, and credentials.
- **Resources and information:** Professional associations offer various resources and information to their members, such as publications, newsletters, journals, databases, directories, research reports, best practices, standards, and guidelines.
- **Recognition and awards:** Professional associations recognize and celebrate the achievements and contributions of their members and their profession through various awards, honors, scholarships, and grants.

The MJ Team examined evidence of PW’s membership in the following professional associations:

- American Public Works Association (APWA)-14 PW employees are members
- Solid Waste Association of North America (SWANA)-PW Assistant Director is a member

Road Maintenance Best Practices

The MJ Team conducted an internet search and used artificial intelligence (AI) tools to compile the road maintenance best practices shown in **Figure 1-34**. The sources of the best practices are listed in the table. We also reviewed and validated the documents listed in support of management’s assertions that the best practices are used. PW does not perform three of the best practices; however, their alternative methods are sufficient to ensure effective road maintenance operations.



Road Maintenance Best practice	Management’s Response	Supporting Documentation
<p>1. <i>Clean road surfaces regularly to prevent debris accumulation to help maintain road safety and prolong the lifespan of the pavement.</i></p> <p><i>Source:</i> Understanding the Importance of Asphalt Paving and Road Maintenance Sweeping</p> <p>Scholars International Institute of Technology- an online institute offering certified online courses in the fields of Computing, IT and technical studies.</p>	<p>Santa Rosa County Public Works (Road & Bridge) does not practice this.</p>	<p>County Response: The practice of cleaning/sweeping roads is more necessary in an urban setting. Most of the County is rural and the main corridors are maintained by FDOT.</p>
<p>2. <i>Control vegetation growth to minimize the risk of root damage to pavement.</i></p> <p><i>Source:</i> Vegetation Control for Safety: A Guide for Local Highway and Street Maintenance Personnel.</p> <p>US Department of Transportation Federal Highway Administration</p>	<p>Public Works/ The Road & Bridge department regularly mows rights-of-way along with spraying rights-of-way.</p>	<ul style="list-style-type: none"> • Reports showing rights-of-way mowing. • Reports of rights-of-way spraying.
<p>3. <i>Perform visual pavement inspections and document distress such as cracks, potholes, and rutting.</i></p> <p><i>Source:</i> Best Management Practices for Routine Road Maintenance</p> <p>Oregon Department of Transportation</p>	<p>Santa Rosa County Public Works (Road & Bridge) uses spreadsheets for each work district that show pavement conditions at a point in time. These spreadsheets are updated as on-site inspections are done or resurfacing projects are completed. We use that spreadsheet and eyes on inspections to help with resurfacing recommendations.</p>	<ul style="list-style-type: none"> • Pavement condition assessment. • Pavement inspection reports.
<p>4. <i>Use a distress guide to identify specific issues and solutions.</i></p> <p><i>Source:</i> Distress Identification Manual for the Long-Term Pavement Performance Program</p> <p>US Department of Transportation-Federal Highway Administration</p>	<p>Staff refer to a distress identification manual when developing a numerical rating (PCI Rating) to help determine the appropriate maintenance and repair treatments for each street.</p>	<ul style="list-style-type: none"> • FDOT-Rigid Pavement Condition Survey Handbook. • FDOT 2022 Flexible Pavement Condition Survey Handbook.



Road Maintenance Best practice	Management’s Response	Supporting Documentation
<p>5. <i>Use the Pavement Surface Evaluation and Rating (PASER) system developed by the University of Wisconsin for visual pavement condition assessment.</i></p> <p><i>Source:</i> Pavement Surface Evaluation and Rating</p> <p>Michigan Infrastructure Council-Michigan-based organization whose mission is to: cultivate partnerships that strengthen Michigan's Infrastructure to provide the foundation for public and environmental health, economic prosperity, and quality of life.</p>	<p>Santa Rosa County Public Works (Road & Bridge) does not use this system. However, we do use the Pavement Condition Index (PCI) along with performing individual inspections.</p>	<p>See numbers 3 & 6</p>
<p>6. <i>Use the pavement condition index (PCI) to rate pavement surface conditions and to provide an objective and rational basis for determining maintenance and repair needs and priorities.</i></p> <p><i>Source:</i> Standard Practice for Roads and Parking Lots Pavement Condition Index Surveys</p> <p>ASTM International-a global standards setting organization</p>	<p>Santa Rosa County tracks PCI two (2) ways. One (1) way is the use of spreadsheets for each work district that show a point in time. Those sheets are updated as on-site inspections are done or resurfacing projects are completed. The other, Cartegraph has a built-in curve for estimating overall condition index (OCI) that can be adjusted to fit different organizations.</p>	<p>Explanation of how Public Works tracks PCI.</p> <ul style="list-style-type: none"> • Examples of PCI tracking spreadsheets • Comparison of PCI spreadsheets to Cartegraph Asset Management system.
<p>7. <i>Use deflection testing, a non-destructive testing technique, to determine the structural adequacy of pavement and to assess its capability of handling future traffic loads.</i></p> <p><i>Source:</i> Deflection Testing Guidelines</p> <p>Federal Highway Administration</p>	<p>Santa Rosa County Public Works (Road & Bridge) does not participate in this practice.</p>	<p>Public Works does not utilize this testing method. Instead, PW relies on PCI rating using standard ASTM D6433.</p>

FIGURE 1-34: While Santa Rosa County does not use all of the best practices in this table, either the best practice is not applicable, or the County uses alternative methods to achieve the same goal.
 Sources: The MJ Team’s research, as indicated, and Public Works.



DRAINAGE AND STORMWATER

The MJ Team conducted an internet search and used AI tools to compile the drainage and stormwater best practices shown in **Figure 1-35** from the indicated sources. We also reviewed and validated the documents listed in support of management’s assertions that the best practices are used. PW performs all but one (1) of the best practices or uses alternative methods that are sufficient to ensure effective drainage and stormwater operations.

Drainage and Stormwater Best practice	Management’s Response	Supporting Documentation
<p>1. <i>Inspect and clean drainage systems regularly to prevent waterlogging.</i></p> <p><i>Source: Best Management Practices for Routine Road Maintenance</i></p> <p>Oregon Department of Transportation</p>	<p>Road & Bridge department cleans and maintains drainage systems such as drainage ditches, retention & wet weather ponds, and easements on a regular basis.</p>	<p>Task detail reports from the asset management system that includes drainage ditch cleaning, easement cleaning, and pond cleaning tasks.</p>
<p>2. <i>Avoid discharging equipment rinsing water directly into storm drains; use the sanitary sewer system to prevent pollutants from entering waterways.</i></p> <p><i>Source: National Menu of Best Management Practices (BMPs) for Stormwater</i></p> <p>U.S. Environmental Protection Agency: National Pollutant Discharge Elimination System (NPDES)</p>	<p>Santa Rosa County (Road & Bridge) utilizes a wash station in the Main (Milton) yard to wash/ rinse equipment. This wash station is equipped with an oil, water, sediment separator that prevents pollutants from entering storm drains or water ways.</p>	<p>N/A-alternative method used to achieve results</p>
<p>3. <i>Reschedule pesticide application during inclement weather to prevent runoff of pesticides into stormwater systems.</i></p> <p><i>Source: Pesticide Permitting-Frequent Questions</i></p> <p>U.S. Environmental Protection Agency: National Pollutant Discharge Elimination System (NPDES)</p>	<p>Santa Rosa County Public Works (Road & Bridge) does not spray pesticides.</p>	<p>The County does not spray pesticides other than the County’s mosquito control program. However, the mosquito control program’s spray schedule is very much dependent upon weather.</p>

FIGURE 1-35: While Santa Rosa County does not use all of the best practices in this table, either the best practice is not applicable, or the County uses alternative methods to achieve the same goal.

Sources: The MJ Team’s research, as indicated, and Public Works.



LAW ENFORCEMENT

To address the requirements of this subtask, the MJ Team interviewed Sheriff’s Office staff. During the interview, we requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

As stated previously, membership and participation in professional services organizations can be a measure of program effectiveness because of exposure and access to industry standards and best practices. The Sheriff’s Office is a member of the following professional associations:

- Florida Sheriff’s Association (FSA)
- Florida Corrections Accreditation Commission (FCAC)
- Florida Commission for Law Enforcement (CFA)
- Florida Model Jail Standards (FMJS)
- National Commission on Correctional Healthcare (NCCHC)
- Prison Rape Elimination Act (PREA)

The MJ Team examined evidence that Sheriff’s Office staff attend workshops and conferences to stay abreast of law enforcement trends and best practices. We reviewed conference schedules, training agendas, payment documentation, and expense reports in support of such attendance. In addition, the Sheriff’s Office provides annual staff training to maintain compliance with internal standards well as Florida Criminal Justice Standards and training requirements, the most prominent of which is annual firearms training.

As noted in **Subtask 1.2**, the Sheriff’s Office is accredited by several professional agencies and has been reaccredited after initial accreditation. Accreditation and subsequent reaccreditation demonstrate that Sheriff’s Office processes, operations, procedures, and practices have evaluated against state and nationally recognized standards and best management practices.

The MJ Team conducted an internet search and used AI tools to compile the law enforcement best practices shown in **Figure 1-36** from the indicated sources. The Sheriff’s Office uses all of the best practices in the table. We reviewed and validated the documents listed in support of management’s assertion that the best practices are used.

Law Enforcement Best practice	Management’s Response	Supporting Documentation
1. <i>Develop policies, procedures, and training for officers.</i>	Yes	<ul style="list-style-type: none"> • General orders (G.O.) for law enforcement detention • Civilian for field training officer • Training officer and communications training officer • Training courses and resources



Law Enforcement Best practice	Management’s Response	Supporting Documentation
2. <i>Establish relationships with appropriate agencies.</i>	Yes	<ul style="list-style-type: none"> G.O. B-001 and mutual aid agreements
3. <i>Address community mental health concerns.</i>	Yes	<ul style="list-style-type: none"> G.O. N-017 Crisis Intervention Policy
4. <i>Address officer reactions to incidents.</i>	Yes	<ul style="list-style-type: none"> N-006 (Peer Support) G.O. N-014 Critical Incident Stress Management (CISM) policy
5. <i>Manage media interactions.</i>	Yes	<ul style="list-style-type: none"> Public information officer G.O. Y-001
6. <i>Define use of deadly force protocols.</i>	Yes	<ul style="list-style-type: none"> G.O. L-004 (levels of Resistance)
7. <i>Clarify involved officer responsibilities.</i>	Yes	<ul style="list-style-type: none"> G.O. L-004
8. <i>Implement effective incident command</i>	Yes	<ul style="list-style-type: none"> N-001, N-025, N-015, TC-009 National Incident Management System, A-001
9. <i>Clarify criminal investigator responsibilities.</i>	Yes	<ul style="list-style-type: none"> G.O. M-006 Criminal Investigations Operation
10. <i>Provide support following officer-involved shootings.</i>	Yes	<ul style="list-style-type: none"> N-014 (CISM) and G.O. N-023 (Peer Support)
11. <i>Understand social media impact.</i>	Yes	<ul style="list-style-type: none"> G.O. G-005 (Social Media/Social Networks)
12. <i>Encourage community involvement through effective programs.</i>	Yes	<ul style="list-style-type: none"> Teen Driver and other Sheriff sponsored/endorsed programs to include Kids House, Mothers Against Drunk Driving (MADD)

FIGURE 1-36: *The Santa Rosa County Sheriff’s Office uses law enforcement best practices.*
 Source: [Law Enforcement Agency Best Practices Accreditation Program](#)- Texas Police Chiefs Association, and Public Works.

FIRE

To address the requirements of this subtask, the MJ Team interviewed the Public Safety Director and the Administrative Supervisor to the Public Safety Director. Although these individuals are the County’s liaisons to the fire districts, they do not have administrative or operational oversight. Rather they facilitate surtax purchases made with surtax funds through the county procurement as well as reimbursement of surtax purchases made with fire district funds. In addition, the Emergency Management (EM), a division within Public Safety, communicates with the fire districts on relevant matters. Communication between EM and the fire districts is critical to effective fire district performance. For example, we reviewed correspondence related to the following:

- Prescribed burns to occur within the County.



- Request for fire districts to provide the County’s emergency response committee with an inventory of first response apparatus.
- Notification of severe weather.
- Notification from automated external defibrillator vendor of possible device issues.
- Information regarding critical event management exercise.

The County does not analyze fire district performance. However, Insurance Services Organization (ISO) provides information through the Public Protection Classification (PPC) system that rates fire departments and assigns them a public protection classification ranging from one (1) to ten (10). Class 1 generally represents superior property fire protection, while Class 10 indicates that the area’s fire suppression program does not meet ISO’s minimum criteria.

Most insurance companies base rates off of ISO ratings or a combination of ratings and other risks. Fire departments lower ISO ratings by improving fire and emergency services to meet community needs. Improving fire protection in a community could also lower property insurance rates for home and business owners.

By classifying communities' ability to suppress fires, the PPC helps communities evaluate their fire-protection services. The program provides an objective standard that helps fire departments plan and budget facilities, equipment, and training. By securing lower fire insurance premiums for communities with better public protection, the PPC program provides incentives and rewards for communities that choose to improve their firefighting services.

To evaluate a community’s fire protection services, ISO staff visit the community to conduct an on-site survey of its emergency communications system, fire department, and water supply facilities. While the County provided no hard data for the MJ Team to evaluate the fire districts’ performance, **Figure 1-37** represents the MJ Team’s analysis of MSBU fire district ISO ratings and shows that only one (1) of the eight (8) has an ISO rating below five (5). When compared to non-MSBU fire districts that were included in the 2022-2026 funding plan, all have ISO ratings of four (4) or less. This comparison suggests a need to improve fire protection across MSBU fire district communities.

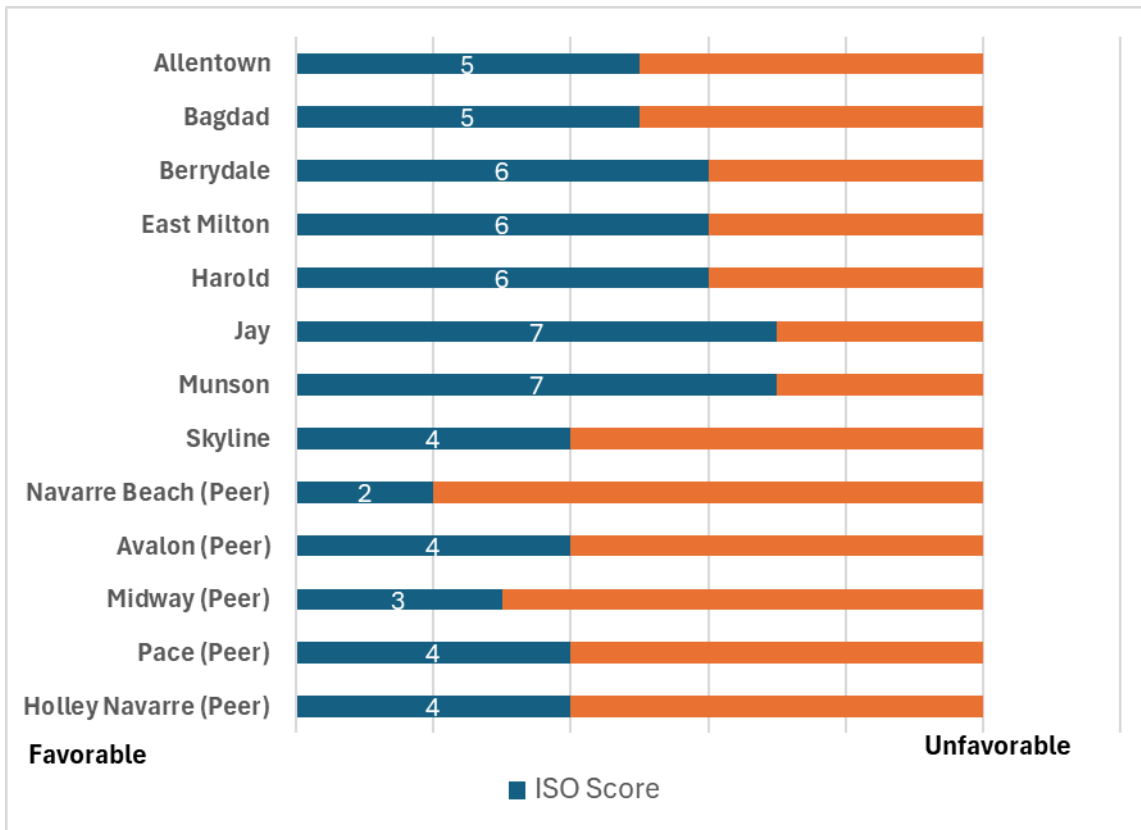


FIGURE 1-37: Only one (1) Santa Rosa MSBU fire district has a favorable ISO score below five (5) underscoring the need for improved fire protection.
 Source: Fire District Websites, except Holley Navarre, which provided their ISO rating notification letter.

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

To address the requirements of this subtask, the MJ Team interviewed Public Facilities and Capital Equipment staff. During the interview, we requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available.

The MJ Team conducted an internet search and used AI tools to compile the park management best practices shown in **Figure 1-38** from the indicated sources. Park management uses all of the best practices listed. We also reviewed and validated the documents listed in support of management’s assertions that the best practices are used.

Park Management Best Practices	Management’s Response	Supporting Documentation
1. <i>Keep track of all park assets, including facilities, equipment, and natural features.</i>	Yes. We keep track of all parks’ assets in Cartegraph.	Excel spreadsheets for: Parks, Park Structures, Athletic Spaces, and Playgrounds attached



Park Management Best Practices	Management’s Response	Supporting Documentation
2. <i>Regularly update park asset inventory to ensure accurate information.</i>	Yes. We regularly update our parks’ asset inventory in Cartegraph as new information becomes available.	Same as above.
3. <i>Regularly evaluate the condition of park assets.</i>	Yes. Our parks staff regularly evaluates the condition of park assets using a combination of Cartegraph and playground inspection sheets while they are on site doing routing maintenance. They report any areas of concern to their supervisor.	Playground inspection sheet. Excel spreadsheet of routine check parks’ facilities from Cartegraph.
4. <i>Set benchmarks for maintenance of park assets.</i>	Yes, playground safety and maintenance checklist routinely completed.	Playground Safety and Maintenance Checklist
5. <i>Prioritize repairs or replacements based on asset conditions.</i>	Yes, task order created if maintenance is safety related.	Chumuckla Horse Checklist, task order 170214 as a result of inspection.
6. <i>Prioritize which assets need renovation or replacement and allocate budget resources accordingly considering factors such as safety, usage, and community needs.</i>	Playground replacement plan reviewed annually during the Capital Planning Meetings.	Playground Replacement Plan
7. <i>Develop a budget that covers both capital costs (initial investments) and ongoing operating expenses.</i>	The annual department budget covers repair & maintenance expenses, whereas the capital improvement plan covers new capital needs like field expansion and playground replacements.	Department 2331 and 2600 Adopted Budgets.

FIGURE 1-38: Santa Rosa County uses park management best practices.
 Sources: Adapted by The MJ Team using the following National Recreation and Park Association resources, and Public Works: [Management Challenges in Park and Recreation Agencies-Recommended Measures to Evaluate Park Use and Quality](#)



RECREATION AND NATURAL RESOURCES

The MJ Team’s evaluation of this program focused on natural resources since recreation was evaluated in the previous section. To address the requirements of this subtask as it relates to Natural Resources, the MJ Team interviewed the Environmental Director and the Assistant Environmental Director. During the interview, we requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available. The information the County provided is outlined and discussed below.

Tipping Fee Study

The County contracted with a consulting and engineering firm to conduct a solid waste tipping fee study. Tipping fees are what customers pay to dispose of waste at the landfill. The goal of the study was to project the landfill’s financial outlook and provide recommendations on rate setting to cover current and expected cost increases. The evaluation benchmarked the County’s tipping fees against those of other counties. The consulting firm issued its report in January 2023.

Figure 1-39 presents a comparison of the County’s tipping fees against those of other counties. Santa Rosa has the fifth lowest municipal solid waste tipping fees and the seventh lowest construction and demolition tipping fees among 11 peer counties. When compared to the state average, Santa Rosa’s municipal solid waste and construction and demolition tipping fees are \$30.86 and \$21.98 lower, respectively.

As an enterprise fund, the landfill operates solely on the revenue it generates and is not supported by the County’s General Fund or any other fund. According to the County’s Fiscal Year 2023 Annual Comprehensive Financial Report, landfill revenues of \$14.3 million exceeded expenditures of \$8.9 million resulting in revenues over expenditures of \$5.4 million.

County	Municipal Solid Waste	Construction & Demolition
Putnam	\$24.00	\$24.00
Duval	\$29.87	\$29.87
Baldwin, Al	\$30.00	\$18.00
Jackson	\$33.51	\$33.51
Santa Rosa	\$42.00	\$42.00
Hillsborough	\$44.98	\$71.74
Marion	\$45.00	\$45.00
Highlands	\$45.00	\$25.00
Escambia, Fl	\$45.06	\$45.06
Mobile, Al (Waste Management)	\$57.66	\$57.66
Mobile, Al (EcoSouth)	\$59.00	\$36.50

County	Municipal Solid Waste	Construction & Demolition
Florida Average	\$72.86	\$63.98
Escambia, Al	\$88.00	\$88.00

FIGURE 1-39: Santa Rosa County tipping fees are among the lowest in the state.
 Source: Solid Waste Disposal Rate Study, February 2023.

The consultant compared Santa Rosa tipping fees to Florida and neighboring counties in Alabama as well as to the Florida state average. **Figures 1-40** and **1-41** present the location of these counties.

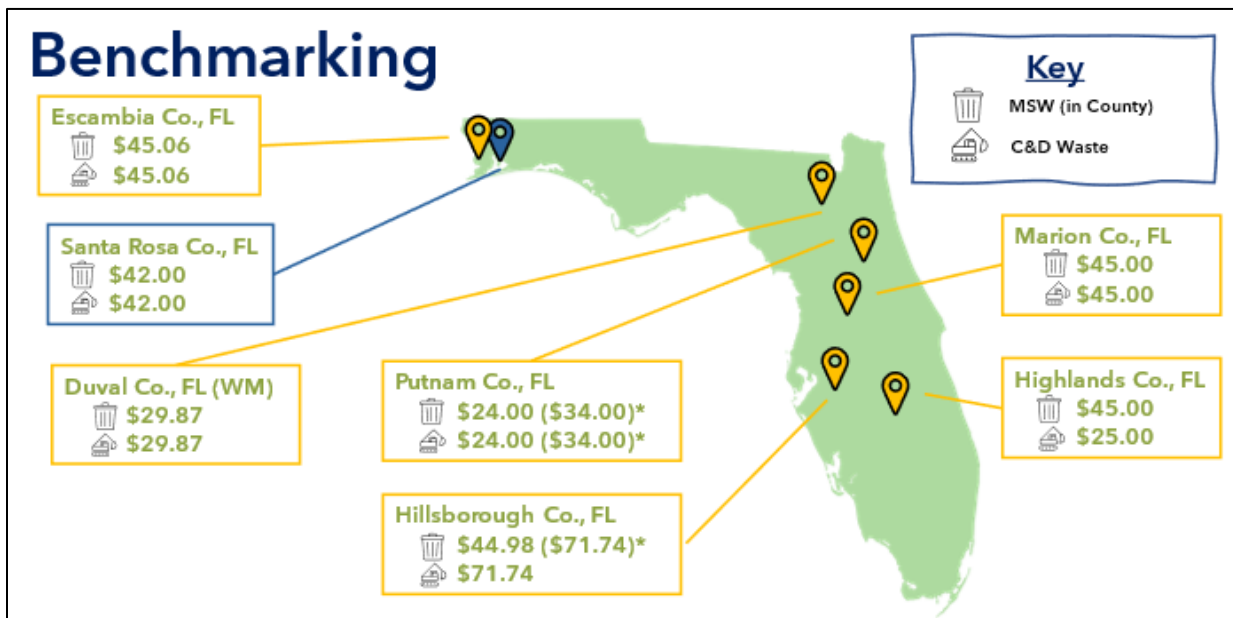


FIGURE 1-40: The rate study compared Santa Rosa County’s tipping fees to other Florida counties.
 Source: Solid Waste Disposal Rate Study, February 2023.

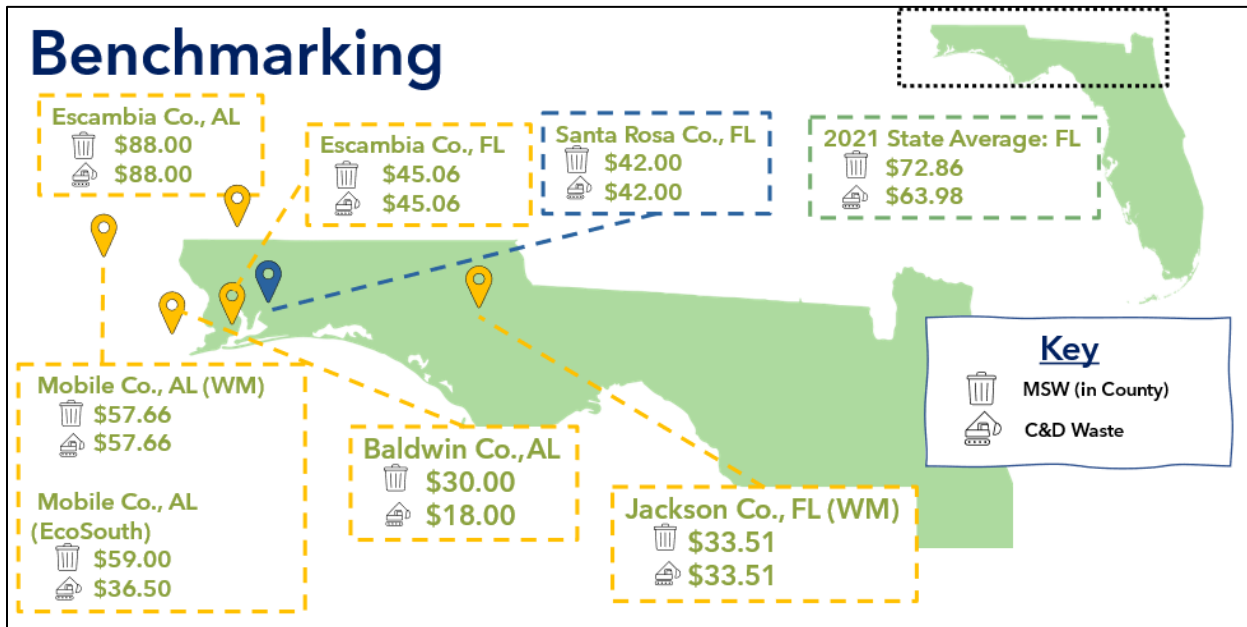


FIGURE 1-41: The rate study compared Santa Rosa County’s tipping fees to other neighboring counties including those in Alabama as well as to the Florida state average.
 Source: Solid Waste Disposal Rate Study, February 2023.

Landfill Contamination Rates

In April 2024, a waste management company conducted a material composition review of the County’s landfill facility. The purpose of the review was to assess the types of material being delivered to the facility and whether it was recyclable or trash residue. Trash residue is considered a contaminate that cannot be recycled. The lower the percentage of contaminants, the more material that can be recycled, which prolongs the life of the facility and protects the environment.

The waste management company obtained discarded material samples from each of three material recovery facilities (MRF): (1) Santa Rosa County; (2) City of Milton; and (3) a local MFR. After separating and assessing the material, the company compared the percentage of contaminate present in each sample.

Figure 1-42 presents this analysis and demonstrates that the County had the lowest percentage of contaminants across the three samples.

Material Type	Santa Rosa	City of Milton	Local Company	Average
Plastics	14.1%	17.7%	11.3%	14.2%
Fiber	58.5%	55.6%	51.7%	55.1%
Metals	5.0%	4.4%	6.1	5.3%
Glass	9.3%	6.8%	11.2%	9.2%



Material Type	Santa Rosa	City of Milton	Local Company	Average
Contaminates	13.0%	15.4%	19.6%	16.2%
Total	100%	100%	100%	100%
Sample Weight (Lbs.)	182.2	165.0	196.8	544.0

FIGURE 1-42: In an April 2024 test of waste material, Santa Rosa County had a lower percentage of contaminants compared to two (2) other waste management facilities.

Source: Single-Stream Recycling Audit-Material Composition Review-April 18, 2024.

The County attributes the favorable contamination outcomes to the fact that residents must now have a subscription for recycling collection. This change ensures that only residents who are genuinely committed to recycling participate in the program, thereby resulting in a much cleaner recycling product.

This approach also enables the recycling processor to better sustain their operation and market recyclables more effectively. Before this change, high contamination rates led to rejected loads and landfill disposal, thereby increasing costs. Subscription-based recycling has reduced excessive contamination and increased the overall quality and sustainability of the County’s recycling program.

Additionally, the County has been focusing on educating the community on “getting back to the basics” of recycling. This initiative eliminates confusion about what can and cannot be recycled. In addition to training citizens, landfill management also trains staff about the importance of reducing, reusing, and recycling materials.

Best Practice Research

The MJ Team conducted an internet search and used AI tools to compile the landfill management best practices shown in **Figure 1-43** from the indicated sources. ED uses all of the best practices listed. We also reviewed and validated the documents listed in support of management’s assertions that the best practices are used.

Landfill Management Best practice	Management’s Response	Supporting Documentation
1. <i>Prioritize safety for workers.</i>	Yes	<ul style="list-style-type: none"> Central Landfill Operations Plan Final Submittal Attachment B, Page 62-86 Monthly training series worksheets.
2. <i>Prioritize safety for the environment.</i>	Yes	<ul style="list-style-type: none"> Central Landfill Operations Plan Final Submittal Attachment B, Page 62-86



Landfill Management Best practice	Management's Response	Supporting Documentation
		<ul style="list-style-type: none"> • Monthly training series worksheets
<p>3. <i>Involve the whole team and hold everyone accountable for following the rules.</i></p>	Yes	<ul style="list-style-type: none"> • Central Landfill Operations Plan Final • Submittal Attachment B, Page 62-86 • Monthly training series worksheets
<p>4. <i>Layer heights to achieve maximum density.</i></p>	Yes	<ul style="list-style-type: none"> • Central Landfill Operations Plan Final • Submittal Attachment B, Page 19 • Monthly training series worksheets
<p>5. <i>Run equipment in patterns to achieve maximum passes.</i></p>	Yes	<ul style="list-style-type: none"> • Central Landfill Operations Plan Final • Submittal Attachment B, Page 19 • Monthly training series worksheets
<p>6. <i>Monitor the use of cover soil to ensure proper management.</i></p>	Yes	<ul style="list-style-type: none"> • Central Landfill Operations Plan Final • Submittal Attachment B, Page 20-21 • Monthly training series worksheets
<p>7. <i>Maintain a good depth of soil covering all waste.</i></p>	Yes	<ul style="list-style-type: none"> • Central Landfill Operations Plan Final • Submittal Attachment B, Page 20-21 • Monthly training series worksheets
<p>8. <i>Ensure no waste is exposed.</i></p>	Yes	<ul style="list-style-type: none"> • Central Landfill Operations Plan Final • Submittal Attachment B, Page 20-21 • Monthly training series worksheets
<p>9. <i>Keep cover soil intact and healthy grass covering waste areas.</i></p>	Yes	<ul style="list-style-type: none"> • Central Landfill Operations Plan Final



Landfill Management Best practice	Management's Response	Supporting Documentation
		<ul style="list-style-type: none"> • Submittal Attachment B, Page 20-21 • Monthly training series worksheets

FIGURE 1-43: Santa Rosa County uses landfill management best practices.

Source: [Landfill Best Practices: Benchmarking for Improvement](#)-Waste Advantage Magazine Website, and Public Works.

LAND CONSERVATION

To address the requirements of this subtask as it relates to Land Conservation, the MJ Team interviewed the environmental director and the assistant environmental director staff. During the interview, we requested relevant information to enable us to evaluate program performance and cost based on reasonable measures, including accepted industry standards and best practices, when available. The information the Land Conservation staff provided, and results of the MJ Team’s independent research is outlined and discussed below.

Land Conservation Plan

As stated earlier, the land conservation program is in its early stages. Consequently, programmatic history available for evaluation is limited. **Figure 1-44** presents email correspondence demonstrating that land conservation program managers understand the importance of having an effective land management plan as evidenced by the fact that they reached out to industry experts for assistance. As a result, the County’s draft land management plan is currently under development.

Email Content	
Date/Time:	4/9/2024 10:26 AM
From:	Santa Rosa County Environmental Resources Coordinator
To:	Florida Fish and Wildlife Conservation Commission Office of Conservation Planning Services (FWC)
Subject:	Creets Landing management plan
Message:	Hi [Name], What is the process to partner with you all to develop the Creets Landing management plan? Do you have a sample plan from a local landowner plan (or the template you use) you all have written that you could share with us? I just would like to get an idea of what is included in the FWC private landowner plans.
Date:	4/9/2024 11:12 AM
From:	Florida Fish and Wildlife Conservation Commission Office of Conservation Planning Services (FWC)



Email Content	
To:	Santa Rosa County Environmental Resources Coordinator
Subject:	Creets Landing management plan
Message:	<p>Hi [Name]</p> <p>...I'll try my best to explain this but basically the management plans are typically tailored to landowners most often enrolled in cost share programs. The management recommendations can include everything from fire to invasive species management but are specific to the vegetation on site and how these management activities can also benefit wildlife.... So, to share one template wouldn't really help. [Name] said he really would like to see the property and feels he could turn a plan around in a week's time if that would work for ya'll.</p>

FIGURE 1-44: Program administrators sought expert assistance to draft a land management plan. Sources: April 9th email exchange between County environmental and Florida Fish and Wildlife staff.

Florida Natural Land Inventory

The Florida Natural Areas Inventory (FNAI) is the central repository for information on Florida's conservation lands. The FNAI Conservation Lands database includes boundaries and statistics for more than 3,000 federal, state, local, and private managed areas, all provided directly by the managing agencies. National parks, state forests, wildlife management areas, local and private preserves are examples of managed areas included in the database.

For a property to be considered conservation land by the Florida Natural Areas Inventory (FNAI), a significant portion of the property must be undeveloped and retain most of the attributes one could expect it to have in its natural condition. In addition, the managing agency or organization must demonstrate a formal commitment to the conservation of the land in its natural condition.

The MJ Team used FNAI data to compare percentages of local County land in conservation. **Figure 1-45** compares Santa Rosa County's percentage of land in conservation to that of its neighboring counties and the state average. Santa Rosa ranks last with less than ½ of 1 percent in conservation, which might suggest that the County's Land Conservation program has upside growth potential. The County does not have land conservation policies and procedures, which the MJ Team recommends in this report. See Recommendation 1.6.

County	Local	State	Federal	Private	Total Land in Conservation	Total County Area	Percent of Total County in Conservation	Percent of Local Acreage in Conservation
Hillsborough	64,450	44,750	5,550	1,760	116,510	672,640	17%	55.32%
Duval	23,210	37,400	24,080	9,640	94,330	495,360	19%	24.61%
Escambia	3,380	28,510	12,240	2,430	46,560	424,960	11%	7.26%
Jackson	850	19,690	570	870	21,980	586,240	4%	3.87%
Putnam	1,480	96,970	27,890	2,130	128,470	462,080	28%	1.15%
Highlands	1,450	70,760	116,810	19,740	208,760	657,920	32%	0.69%



County	Local	State	Federal	Private	Total Land in Conservation	Total County Area	Percent of Total County in Conservation	Percent of Local Acreage in Conservation
Marion	1,870	87,970	272,130	4,630	366,600	1,010,560	36%	0.51%
Santa Rosa	140	195,610	76,660	1,520	273,930	650,240	42%	0.05%
Total State	544,680	6,004,710	4,268,470	344,830	11,162,690	34,524,880	32%	4.88%

FIGURE 1-45: Santa Rosa County has less local acreage in conservation than any of its neighboring counties.
Source: [Florida Natural Areas Inventory database](#).

SUBTASK 1.5 – 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

Overall, Santa Rosa County partially met expectations for Subtask 1.5. The Transportation, Drainage & Stormwater, Public Facilities & Capital Equipment, and Land Conservation fully met the subtask. Land Conservation is in its infancy stage and is itself a project. Accordingly, there was sufficient information to make an assessment for Land Conservation.

The sampled projects for the Law Enforcement and Recreation & Natural Resources programs did not fully establish that they were completed well nor on time.

Fire was excluded from this subtask because it had no projects. 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

The MJ Team received the supporting procurement and project information requested to assess whether a sample of projects were of reasonable cost and completed well, on time, and within budget. The period for selection was projects completed in Fiscal Year 2023 and 2024 through May 2024. Selections were made judgmentally considering the projects with the largest budget for each program area.

Based on information obtained from interviews for each program area and submitted documentation, the MJ Team determined that this subtask is partially met. 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.

CAPITAL IMPROVEMENT PROJECT PROCESS

The County uses a capital improvement project review and management process.



Annually, department heads and designated staff prepare and submit capital improvement requests along with detailed project descriptions, asset inventory and replacement schedules, supporting studies, and strategic planning documents. The documented submittal, prioritization, and management processes for capital improvement plan (CIP) projects follow.

Step 1: Project Identification

- Project is entered into the Capital Project Assessment Form

Step 2: Project Validation

- Have options been considered?
- Is the scope clearly defined?
- Is the budget reasonable within our funding capacity?

Step 3: Initial Internal Review

- Projects are exported into a master list (Excel) from the assessment form.
- GIS / Engineering / OMB Reviews project and enters additional criteria.
- If necessary, a cost-benefit analysis is completed by the appropriate department.

Step 4: Project Prioritization

- Projects are reviewed and ranked by the Capital Improvement Program Advisory Committee using the appropriate Capital Improvement Program Prioritization Matrix.

Step 5: Project Prioritization

- Annually, projects are reviewed by various advisory committees (i.e., Local Option Sales Tax (LOST) and recommendations are made to the board of county commissioners (BOCC).
- BOCC reviews projects, committee recommendations and determines projects to fund and the funding source for the fiscal year.

Step 6: Project Tracking

- Funded projects are added to ClearGov.
- Ancillary project documents are uploaded to ClearGov.
- Project status is tracked/managed using ClearGov until completion.

Capital Improvement Project categories include the following:

- **Transportation/Infrastructure:** Transportation projects provide street, thoroughfare, bike/ped, and mass transit improvements by constructing new infrastructure or making significant improvements to the County's existing roadway and sidewalk network. Transportation projects are broken into two (2) subcategories: Safety and Maintenance.
- **Stormwater:** Projects in this category are designed to address and improve stormwater flow throughout the County. Projects capture the County's efforts to correct sustained damage resulting from defective and malfunctioning conveyance systems.



- **Buildings/Facilities:** Projects in this category are related to County’s buildings, facilities.
- **Environmental:** Projects in this category are related to the County’s environmental goals and initiatives including maintaining and meeting regulatory environmental requirements as well as projects at the County Landfill.
- **Parks and Recreation:** Projects in this category are related to County’s parks, playgrounds, trails, boat ramps, and athletic fields.
- **Capital Equipment:** An item such as office furniture, vehicles, data processing equipment and other operating equipment with a unit cost of \$5,000 or more and a useful life of two (2) years or more.

The County is in the process of digitizing project information in OpenGov to replace the current spreadsheets used to monitor program performance and cost. Project Managers through the phases of project development and management and to ensure documentation is tracked and stored in a central location for easy access and use.

TRANSPORTATION

To address the requirements of this subtask related to Transportation, which includes roads, bridges, and associated infrastructure, the MJ Team conducted interviews with individuals in the following positions:

- County Engineer/Director
- Assistant County Engineer
- Assistant Public Works Director
- Procurement Director
- Budget Director

During the interview, the MJ Team discussed the procurement process and key records maintained by departments to document the procurement and project completion processes to monitor if projects are completed well, within budget, and timely.

Examples of reports and information are outlined below:

- Vendor bid tabulations
- Excel spreadsheets for tracking and monitoring project and contractor costs
- Contractor task orders
- Inspection reports
- Closeout reports

Figure 1-46 presents the sample of projects selected for review.



Transportation Project	Road & Bridge Equipment	White Sands Blvd.	Parkmore Plaza/Old Bagdad Sidewalks
<i>Description</i>	Patch Truck and Vacuum Truck	Repaved road	Highway sidewalk project
<i>Estimate per Population of Projects</i>	\$1,261,475	\$315,000	\$445,230
<i>Fiscal Year</i>	FY22	FY23	FY22
<i>Spent</i>	\$741,317	\$333,673	\$393,470
<i>Status</i>	In Progress	Complete	Complete
<i>Basis for Vendor Selection</i>	Sourcewell and Florida Sheriff's Association (FSA)	Competitively bid to be County's asphalt services provider	Lowest responsive bidder per bid tabulation
<i>Original Contract</i>	\$741,317	County did not provide a specific task order for this project; they have a larger contract for all asphalt services	\$445,228
<i>Net Change Order Amount / Time</i>	None	None	CO #1 - -\$51,758
<i>Contract Sum</i>	\$741,317	Need the contract	\$393,470
<i>Notice to Proceed By</i>	\$741,317	The County did not provide the task order for this project	\$393,470
<i>Date Approved by Board</i>	N/A. Equipment purchase	Need the NTP	01/13/2022
<i>Completion Date or Delivery Ticket</i>	03/03/2022 for aqua and 10/16/2022 for vacuum truck	02/20/2023	01/10/2022
<i>Target Completion Date</i>	04/06/2022 and 08/24/2023	11/02/2023	07/25/2022
<i>Certificate of Substantial Completion Date</i>	N/A. Equipment purchase	The County did not provide a certification of substantial completion	The County did not provide this information
<i>Final Completion Date per Certification of Completion Letter</i>	4/6/2022 and 8/24/2023	The County did not provide a certification of completion letter	11/30/2022
Audit Assessment			
<i>Reasonable Costs?</i>	Yes, based on contracts	Yes, within the 10% of the provided engineering estimate	Yes



Transportation Project	Road & Bridge Equipment	White Sands Blvd.	Parkmore Plaza/Old Bagdad Sidewalks
<i>Completed within Budget?</i>	Yes	Yes, within the 10% allowable overage	Yes
<i>Completed Timely?</i>	N/A, timeliness was based on manufacturer	Yes, within the expected timeline for completion	Yes, per final inspection
<i>Completed Well?</i>	Yes, per receipts of equipment	Yes, per signed final inspection reports	Yes, per project closeout document

FIGURE 1-46: Summary of the review of project documentation.
 Source: Project files provided by the County.

DRAINAGE AND STORMWATER

To address the requirements of this subtask, the MJ Team conducted interviews with individuals in the following positions:

- County engineer/director
- Assistant county engineer
- Assistant Public Works director
- Procurement director
- OMB director

During the interview, the MJ Team discussed the procurement process and key records maintained by departments to document the procurement and project completion processes to monitor if projects are completed well, within budget, and timely.

Examples of reports and information are outlined below:

- Vendor bid tabulations
- Excel spreadsheets for tracking and monitoring project and contractor costs
- Contractor task orders
- Inspection reports
- Closeout reports

Figure 1-47 presents the sample of projects selected for review.

Drainage and Stormwater	Boone Bayou Drainage Project	Metron Estates Drainage Construction
Project Information		
<i>Description</i>	Drainage project	Drainage construction
<i>Estimate per Population of Projects</i>	\$264,000	\$5,564,588
<i>Fiscal Year</i>	FY22	FY22



Drainage and Stormwater	Boone Bayou Drainage Project	Metron Estates Drainage Construction
<i>Spent</i>	\$264,000	\$5,431,620
<i>Status</i>	Complete	In Progress
<i>Basis for Vendor Selection</i>	Lowest responsive bidder per bid tabulation	Lowest responsive bidder per bid tabulation
<i>Original Contract</i>	264,000	\$5,402,588
<i>Net Change Order Amount / Time</i>	CO #1 - Extended time due to equipment delays to 11/09/2022	CO #1 - \$29,032, extended time 210 days to 7/30/2024
<i>Contract Sum</i>	\$264,000	\$5,431,620
<i>Notice to Proceed By</i>	90 consecutive calendar days after the project commences	365 consecutive calendar days after project commences
<i>Date Approved by Board</i>	04/25/2022	10/13/2022
<i>Completion Date or Delivery Ticket</i>	10/12/2022	07/30/2024
<i>Target Completion Date</i>	08/11/2022	01/02/2024
<i>Certificate of Substantial Completion Date</i>	10/12/2022	07/30/2024
<i>Final Completion Date per Certification of Completion Letter</i>	10/12/2022	The County did not provide this information
Audit Assessment		
<i>Reasonable Costs?</i>	Yes, per bid tabulation	Yes, per bid tabulation
<i>Completed within Budget?</i>	Yes	Yes, the project was \$132,968 under budget
<i>Completed Timely?</i>	Yes, per certificate of substantial completion	Yes, per certificate of substantial completion
<i>Completed Well?</i>	Yes, per final invoice	Yes, per contractor performance evaluation

FIGURE 1-47: Summary of the review of project documentation.
 Source: Project files provided by the County.

LAW ENFORCEMENT

The County Sheriff’s Office is a separately elected constitutional office that will use surtax funds to purchase vehicles and other law enforcement equipment and replacement items. To address the requirements of this subtask, the MJ Team interviewed individuals in the following positions:

- Sheriff
- Sheriff finance director



During the interview, the MJ Team discussed the procurement process and key records maintained by departments to document the procurement and project completion processes to monitor if projects are completed well, within budget, and timely.

The Sheriff’s Office provided the Florida Sheriff’s Association (FSA) Cooperative Purchasing Program manual, which states what contracts, vendors and prices are used to determine reasonable prices for pursuit vehicles. Additionally, the Sheriff’s Office provided a summary of their cost-savings by buying directly from the vendor’s current inventory; this was verified by Sheriff’s Office’s submission of purchase orders.

Figure 1-48 presents the sample of projects selected for review.

Law Enforcement	Sheriff’s Storage Facility	Sheriff’s Other Equipment	Sheriff Automotive
Project Information			
<i>Description</i>	Warehouse for Sheriff’s Office	Radios and tasers	Pursuit vehicles
<i>Estimate per Population of Projects</i>	865,000	2,564,999	988,500
<i>Fiscal Year</i>	FY23	FY23	FY23
<i>Spent</i>	\$155,661	\$502,507	\$973,972
<i>Status</i>	Complete	Complete	Complete
<i>Basis for Vendor Selection</i>	Lowest responsive bidder according to documentation provided	Contracted vendors from Special Operations	FSA Cooperative Purchasing Program
<i>Original Contract</i>	\$128,632	\$502,507	\$785,805
<i>Net Change Order Amount / Time</i>	CO#1 - \$27,029	None	None
<i>Contract Sum</i>	\$155,661	\$502,507	\$785,805
<i>Notice to Proceed By</i>	There is no NTP with contracted purchases	There is no NTP with contracted purchases	There is no NTP with contracted purchases
<i>Date Approved by Board</i>	The Sheriff’s Office did not provide BOCC approval	Requested copy of BOCC approval	Requested copy of BOCC approval
<i>Completion Date or Delivery Ticket</i>	N/A	The Sheriff’s Office did not provide the delivery ticket	Completion of purchase is dependent on delivery by vendor
<i>Target Completion Date</i>	Need contract	Need target delivery documentation	Need target delivery documentation
<i>Certificate of Substantial Completion Date</i>	Certificate of occupancy states 09/06/2022	N/A	N/A



Law Enforcement	Sheriff's Storage Facility	Sheriff's Other Equipment	Sheriff Automotive
<i>Final Completion Date per Certification of Completion Letter</i>	The Sheriff's Office did not provide a certification of final completion	N/A	N/A
Audit Assessment			
<i>Reasonable Costs?</i>	Yes	Yes	Yes
<i>Completed within Budget?</i>	Yes	Yes	Yes
<i>Completed Timely?</i>	The County did not provide a certification of substantial completion	Yes	Yes
<i>Completed Well?</i>	The Sheriff's Office did not provide a certification of final completion	Yes	Yes

FIGURE 1-48: Summary of the review of project documentation.
 Source: Project files provided by the Sheriff's Office.

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

Public Facilities encompass libraries, parks, and playgrounds. Should the referendum pass, surtax funds will be used for library expansion, park and playground improvements, and related capital equipment capital.

To address the requirements of this subtask, the MJ Team interviewed individuals in the following positions:

- Facilities management superintendent

Figure 1-49 presents the sample of projects selected for review.

Public Facilities and Capital Equipment	ADA Improvements-South Service Restrooms
Project Information	
<i>Description</i>	New restrooms and accessibility alterations
<i>Estimate per Population of Projects</i>	\$260,000
<i>Fiscal Year</i>	FY23
<i>Spent</i>	\$203,446
<i>Status</i>	Complete
<i>Basis for Vendor Selection</i>	Sole responsive bidder per bid tabulation
<i>Original Contract</i>	\$203,346



Public Facilities and Capital Equipment	ADA Improvements-South Service Restrooms
<i>Net Change Order / Time</i>	None
<i>Contract Sum</i>	\$203,346
<i>Notice to Proceed By</i>	11/27/2023
<i>Date Approved by Board</i>	10/26/2023
<i>Completion Date or Delivery Ticket</i>	04/17/2024
<i>Target Completion Date</i>	90 days after NTP
<i>Certificate of Substantial Completion Date</i>	County did not provide this information
<i>Final Completion Date per Certification of Completion Letter</i>	County did not provide this information
Audit Assessment	
<i>Reasonable Costs?</i>	Yes
<i>Completed within Budget?</i>	Yes
<i>Completed Timely?</i>	Yes, per certificate of occupancy
<i>Completed Well?</i>	Yes, per inspection reports provided

FIGURE 1-49: Summary of the review of project documentation.
 Source: Project files provided by the County.

RECREATION AND NATURAL RESOURCES

Surtax funds for recreation will be used to support capital improvements including infrastructure and public facility projects like enhancing and expanding existing open spaces, recreation facilities and trails, expanding and repairing water access at boat ramps and kayak launches, and improving accessibility to all users.

Recreation, which involves parks and playgrounds, is under the purview of the Facilities Superintendent who works in the Facilities Management Department. The MJ Team discussed the recreation program in the previous section in conjunction with the discussion of parks and playgrounds. Accordingly, the discussion in this section will focus on natural resources.

The County is engaged, through its Environmental Department (ED), in efforts to ensure that natural resources are maintained for future generations. ED will use surtax funds to promote health and safety initiatives focused on protecting the environment and preserving natural resources.

To address the requirements of this subtask, the MJ Team interviewed individuals in the following positions:

- Facilities Management Superintendent

Figure 1-50 presents the sample of projects selected for review.



Recreation and Natural Resources	Elkhart Sidewalks	Boat Ramp Improvement Plan- Marquis Basin	Navarre Sports Complex-Fitness Court
Project Information			
<i>Description</i>	Addition of sidewalks along Elkhart Dr	Boat camp reconstruction	Installation of a fitness court
<i>Estimate per Population of Projects</i>	\$154,189	\$35,000	\$128,453
<i>Fiscal Year</i>	FY22	FY23	FY24
<i>Spent</i>	\$152,672	\$23,517	\$128,453
<i>Status</i>	Complete	Complete	Complete
<i>Basis for Vendor Selection</i>	Lowest responsive bidder per bid tabulation	Competitively bid to be County's asphalt services provider	The Equipment was purchased from the vendor who provide the National Fitness Campaign Grant of \$30,000. There was no vendor selection as the County used in-house construction.
<i>Original Contract</i>	\$140,189	County did not provide a specific task order for this project; they have a larger contract for all asphalt services	There was no contract
<i>Net Change Order / Time</i>	CO #1 – \$11,908 for added sod and driveway material. Added seventeen (17) days to change substantial completion date to 09/19/2022. CO #2 - \$575 for sod, no change in substantial completion date.	None	None
<i>Contract Sum</i>	\$152,672	County did not provide a specific task order for this project; they have a larger contract for all asphalt services	There is no contract as this was performed in house



Recreation and Natural Resources	Elkhart Sidewalks	Boat Ramp Improvement Plan-Marquis Basin	Navarre Sports Complex-Fitness Court
<i>Notice to Proceed By</i>	07/05/2022	County did not provide an NTP	There was no NTP
<i>Date Approved by Board</i>	06/09/2022	11/09/2021	06/22/2023
<i>Completion Date or Delivery Ticket</i>	09/02/2022	Need certification of substantial completion	05/01/2024
<i>Target Completion Date</i>	60 consecutive calendar days after NTP	County did not provide a task order	There was no documented completion date
<i>Certificate of Substantial Completion Date</i>	09/28/2022	County did not provide a certificate of substantial completion	This was an in-house project
<i>Final Completion Date per Certification of Completion Letter</i>	09/28/2022	County did not provide a certificate of final completion	This was an in-house project
Audit Assessment			
<i>Reasonable Costs?</i>	Yes	Yes, County contracted lowest responsive bidder for asphalt projects	Yes
<i>Completed within Budget?</i>	Yes, the project was completed \$1,517 under budget	Yes, project was completed \$11,483 below budget	Yes
<i>Completed Timely?</i>	No, the project was completed after the target date of 09/19/2022	Unable to determine with documentation received	This was an in-house project
<i>Completed Well?</i>	Yes, per approved final payment document	Yes, per signed final inspection report	This was an in-house project

FIGURE 1-50: Summary of the review of project documentation.
 Source: Project files provided by the County.

LAND CONSERVATION

Land Conservation is under the purview of the County’s Environmental Department. The County’s Land Conservation Program is in its infancy. The program began in July 2023 when the County acquired its first property for land conservation. Surtax funds will be used to develop and expand upon the program. To address the requirements of all subtasks related to Land Conservation, the MJ Team interviewed the environmental director and the assistant



environmental director. Subsequently, they provided two (2) purchases, entitled Clear Creek and Creets Landing, for evaluation by the MJ team. Based on the documentation provided, both purchases fully demonstrate the purchases were at a reasonable cost, completed within budget, completed well, and on time.

RECOMMENDATION 1.5 – Create and implement a standard procedure for managing County projects. Every project should have a final invoice, a certification of substantial completion, a certificate of final completion and an evaluation survey in order to assess the outcome of a project.

SUBTASK 1.6 – 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

Overall, Santa Rosa County partially met expectations for Subtask 1.6. To reach this conclusion, the MJ Team examined purchasing policies and procedures and related procurement documentation. We noted that although the Land Conservation program is in its infancy stage, the County’s procurement policies do not include a section on acquiring land under the program. Therefore, this subtask is not met for Land Conservation; However, since procurement policies and procedures exist overall, this subtask is partially met.

We divided Subtask 1.6 into areas for the Sheriff’s Office and the Land Conservation program. It was not necessary to evaluate the other programs separately because the County’s procurement policies and procedures are universal and apply to all County departments.

ANALYSIS

The County’s Procurement Division is within the Office of Management and Budget (OMB). Procurement 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.

To address the requirements of this subtask for the County, the MJ Team interviewed the County procurement manager. Based on information obtained from interview and data requested during the interview, the County has established written policies and procedures to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements. The information the County provided is outlined and discussed below.



Procurement Policies and Procedures

The BOCC approved updates to the County’s procurement manual effective June 19, 2023. **Figure 1-51** provides an overview of provisions in the procurement manual that are relevant to the subtask.

Subtask Requirement	Procurement Manual Section	Key Provisions
<i>Take maximum advantage of competitive procurement</i>	1- Purpose	<ul style="list-style-type: none"> To deal fairly and equitably with all suppliers To maximize competition for all procurements. To avoid unfair practices by granting all competitive respondents’ equal consideration.
	3- Thresholds	<ul style="list-style-type: none"> Less than \$5,000- department selects vendor and obtains pricing information in accordance with purchasing policy guidelines. \$5,000-\$50,000- department obtains quote in accordance with purchasing policy guidelines. Best price awarded. More than \$50,000- department provides bid information to procurement. Procurement processes solicitation for competitive bid.
<i>Volume discounts</i>	1- Purpose	<ul style="list-style-type: none"> To procure goods and services at the lowest price, consistent with quality, performance, and delivery requirements
	6.4- Cooperative Procurements	<ul style="list-style-type: none"> It is the standard policy of the County to cooperate with other government agencies in the purchase of commodities, equipment, and services. Procurement may purchase from and join with other units of government in cooperatives when the best interest of the County would be served.
<i>Special pricing agreement</i>	6.4- Cooperative Procurements-	<ul style="list-style-type: none"> Procurement may purchase from authorized vendors on state contracts, state term continuing supply contracts, state negotiated agreement price schedules, and statewide purchasing contracts. Procurement may purchase from authorized vendors listed on federal General Services Administration supply schedules.

FIGURE 1-51: Santa Rosa County’s written procurement procedures enable the County to take maximum advantage of competitive procurement, volume discounts, and special pricing agreements.
 Source: Santa Rosa County Procurement & Purchasing Manual, June 19, 2023.

Purchasing cooperatives

The County participates in the following purchasing cooperatives:

- **State of Florida** – offers a state-wide solution for government procurement by providing competitively solicited contracts.
- **General Services Administration** – provides centralized procurement for the federal government.



- **Omnia** – provides access to group purchasing contracts with leading national suppliers, resulting in volume savings and a streamlined procurement process.
- **Sourcewell** – offers contract purchasing, technology solutions and regional programs and services.
- **Pavilion** – provides technological procurement solutions such as a cooperative contract database.

Special Pricing Arrangements

As evidence that the County takes advantage of special pricing arrangements, The MJ Team examined email evidence of a program in which the County participates where the Procurement Office communicated the following to County staff:

“Please make sure that you and others in your departments are ordering copy paper through.... to ensure that you are getting the County’s preferred pricing on copy paper and other items....”

“...guarantee to be the lowest price on copy paper and will match prices on any other office supplies that they carry...and if you find an office supply item that is cheaper at another site/store, please reach out to and let them know and they will match the price.”

The MJ team also examined an automobile quote sheet with a manufacturer’s suggested retail price of \$45,800 while the cooperatives price was \$44,438, for a savings to the County of \$1,362.

Piggybacking Opportunity

The County has an opportunity to participate in a piggybacking contract. Okaloosa County School District has an existing contract with Anchor Doors for repair and replacement of doors. Anchor Doors is willing to enter a “piggyback” agreement with Santa Rosa County, pursuant to the terms existing between Anchor Doors and the Okaloosa County School District.

LAW ENFORCEMENT

The MJ Team interviewed the Sheriff’s Office purchasing and property manager. The Sheriff’s Office has a separate procurement function since it is a separate constitutional office. The Sheriff’s Office will use surtax funds primarily to purchase vehicles. As a member of the Florida Sheriff’s Association (FSA), the Sheriff’s Office receives favorable pricing off a state contract negotiated by the FSA.

The Sheriff’s Office’s written purchasing policy is effective March 6, 2022. It states the following:

“The Sheriff’s Office will acquire commodities, equipment, and services at the best possible price and quality. No member will make purchases or in any way obligate



the agency without approval of the Department Captains, or Majors, or Chief Deputy, unless authorized herein.”

There are no statutory requirements that a sheriff purchase goods by competitive bid. s. 30.53 Florida Statutes states: *“The independence of the sheriffs shall be preserved concerning the purchase of supplies and equipment...”*

Florida attorney general opinions are not binding, they serve as interpretations of statutes. Accordingly, the MJ Team reviewed attorney general opinion [AGO 78-122](#) on this issue. It stated the following:

“In the absence of statutory requirement for competitive bidding, sheriffs are not required by law or public policy to enter into competitive bidding in making purchases of goods, supplies, and equipment. Sheriffs may, but are not required to, utilize a system of competitive bids when purchasing goods, supplies, and equipment for their offices and may expend reasonable amounts of public funds to advertise for and secure such bids.” ...

Moreover, the Sheriff’s procurement policy states the following:

“There are no statutory requirements that a sheriff purchase goods by competitive bid. However, the policy of this state suggests that the expenditures of public funds be made by competitive bidding, when possible.”

LAND CONSERVATION

As discussed previously, the Land Conversation program is new. While the County’s procurement policy has a section on real property, there are no land conservation procurement specific policies. Therefore, this subtask is “not met”.

Natural land acquisition procurement policies and procedures are the rules and guidelines that govern how the County should purchase, manage, and dispose of lands that have environmental, recreational, or historical value. Because of the nature and complexity of acquiring land for conservation purposes, there are no “one size fits all” acquisition procedures. However, there are entities in Florida that can be a resource for developing broad policies and principles that could be included in the County’s procurement manual. Program managers told the MJ Team the following:

“... as we grow in the realm of land acquisitions as a method of conservation, a policy in place specific to environmentally sensitive or ecologically beneficial lands is a must.”

Martin County has a land acquisition program. In 2006, voters approved a sales tax referendum for clean water, wildlife habitat, beaches, and parks. The County earmarked 50 percent of the proceeds to purchase conservation land. In January 2014, Martin County approved its Public Land Acquisition Manual the purpose of which is to assist and guide the county through the process of acquiring conservation land. The manual describes Martin County’s land acquisition policy and includes the following sections:



- scope;
- definitions;
- funding;
- rules of procedure;
- responsibilities;
- proposal submission procedures; and
- land acquisition categories.

Florida Forever is the state’s conservation and recreation lands acquisition program. It is essentially a blueprint for conserving Florida’s natural and cultural heritage. Florida Forever supports a wide range of goals, including water resource protection, coastal resiliency, preservation of cultural resources, public access to outdoor recreation, and the restoration and maintenance of public lands.

According to the [Florida Forever website](#), the program has acquired more than 907,412 acres of land. Since 1963, Florida has invested approximately \$8.5 billion to conserve more than 4 million acres of land for environmental, recreational and preservation purposes. The program could be a good source for the County to develop procedures for acquiring land for conservation purposes.

In addition, in 2020, Nassau County published a document entitled: [Nassau County Conservation Lands Acquisition and Management Manual and Conservation Plan](#). The following are selected excerpts from the plan, which could be a template for Santa Rosa County to use.

I. Due Diligence

- a. Title insurance** – obtain a title commitment prior to contract and title insurance while under contract from an appropriately certified title agency.
- b. Conservation easements** – the conservation easement must be negotiated prior to the appraisal, as the appraiser must have a copy of the conservation easement to appraise it.
- c. Appraisal** – Prior to the entering into a contract for purchase of property, in accordance with *s.125.355, Florida Statutes*, staff must obtain at least one (1) and possibly two (2) Uniform Standards of Professional Appraising Practices (USPAP) certified appraisals of the property, free of any hypothetical conditions.
- d. Environmental study** – review of property by a qualified environmental professional wherein they review permits, historic title and land use and users, along with site inspection to determine if there is a likelihood of environmentally hazardous conditions such as toxic chemicals, historic spills and more.



II. Good Recordkeeping

- a. Staff shall keep permanent records of all due diligence, contract, and deed documents associated with the purchase of the property, as well as a record of communications on each property acquired.

III. Confidentiality and Written Offers

- a. Every appraisal, offer, or counteroffer must be in writing.
- b. The county shall maintain complete and accurate records of every such appraisal, offer, and counteroffer.

RECOMMENDATION 1.6 – Update the procurement policies manual to include provisions for acquiring properties under the County’s Land Conservation program.



RESEARCH TASK 2

SCOPE

With respect to Research Task 2, the MJ Team evaluated each subtask by the respective program area.

FINDING SUMMARY

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

Overall, Santa Rosa County partially met this research objective. We determined that all Santa Rosa County programs have organizational structures that have clearly defined units, minimize overlapping functions, and have clear lines of authority. Santa Rosa’s department/program staffing levels were assessed against two (2) peer counties (Bay County and Okaloosa County) and compared favorably. However, turnover rates for FY 2023 were higher than recommended industry standards for one (1) program that will administer the surtax funds if the referendum passes. Strategies to lower turnover rates need to be developed and implemented. Therefore, overall, this subtask is partially met.

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, Santa Rosa County met expectations for Subtask 2.1. The Transportation, Drainage & Stormwater, Law Enforcement, Public Safety, Public Facilities & Capital Equipment, Recreation & Natural Resources and Land Conservation programs that will benefit from the surtax met the subtask. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax. We determined that all programs have organizational structures that meet industry guidelines standards. Therefore, all programs met the expectations of this subtask.

ANALYSIS

Based on the MJ Team’s review and analysis, the program areas below have clearly defined organizational units and minimize overlapping functions. Each program area has distinct responsibilities with no overlapping functions. Based on the organizational charts provided, program areas have no excessive administrative layers and have appropriate lines of authority that minimize administrative costs.



ORGANIZATION STRUCTURE

Key Personnel Primary Job Functions and Managerial Span of Control

The MJ Team also compared the recommended span of control ratio for higher-level directors and managers and lower-level manager and supervisory levels using the Society of Human Resource Management (SHRM) guidelines. The recommended span of control ratio for higher-level directors and managers is between 1:2 and 1:9 or slightly higher. The span of control ratio for lower-level managers and supervisors is 1:15 to 1:20. Several factors influence span of control guidelines, as described below:

- **Organizational size.** Large departments tend to 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 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.

In addition to reviewing the County's organizational structure, the MJ Team interviewed the leadership of the County's Office of Management & Budget (management administrative support) functions, which includes finance and budgeting, and procurement. A summary of their primary job functions along with their organizational span of control (ratio of staff that they directly oversee).

TRANSPORTATION

To address the requirements of all subtasks related to Transportation, which includes roads, bridges, and associated infrastructure, the MJ Team conducted a joint interview with individuals in the following positions:

- County Engineer Director
- County Engineer Assistant



Span of Control – Road and Bridge and Drainage and Stormwater

These two (2) program areas have the same department management and therefore, the organizational charts below represent both program areas.

Based on the organizational charts provided in **Figure 2-3**, all programs under Transportation/Road & Bridge and Drainage & Stormwater have clearly defined organizational units, minimizes overlapping functions and excessive administrative layers and have lines of authority that minimize administrative costs. The span of control for all key positions outlined in Figure 2-3 are within the SHRM recommended guidelines of 1:9 or below for directors to staff. The County considers the Assistant Road & Bridge Superintendent to be a lower-level manager/supervisor position. The span of control ratio for lower-level managers and supervisors is 1:15 to 1:20. Therefore, this position is well below the recommended SHRM guideline.

Figure 2-1 shows the County's organizational structure and incorporates the Office of Budget & Management, which will provide management administrative support that includes a procurement manager and budget specialist.



Santa Rosa County, Florida
 Senior Level Administration
 Organizational Chart

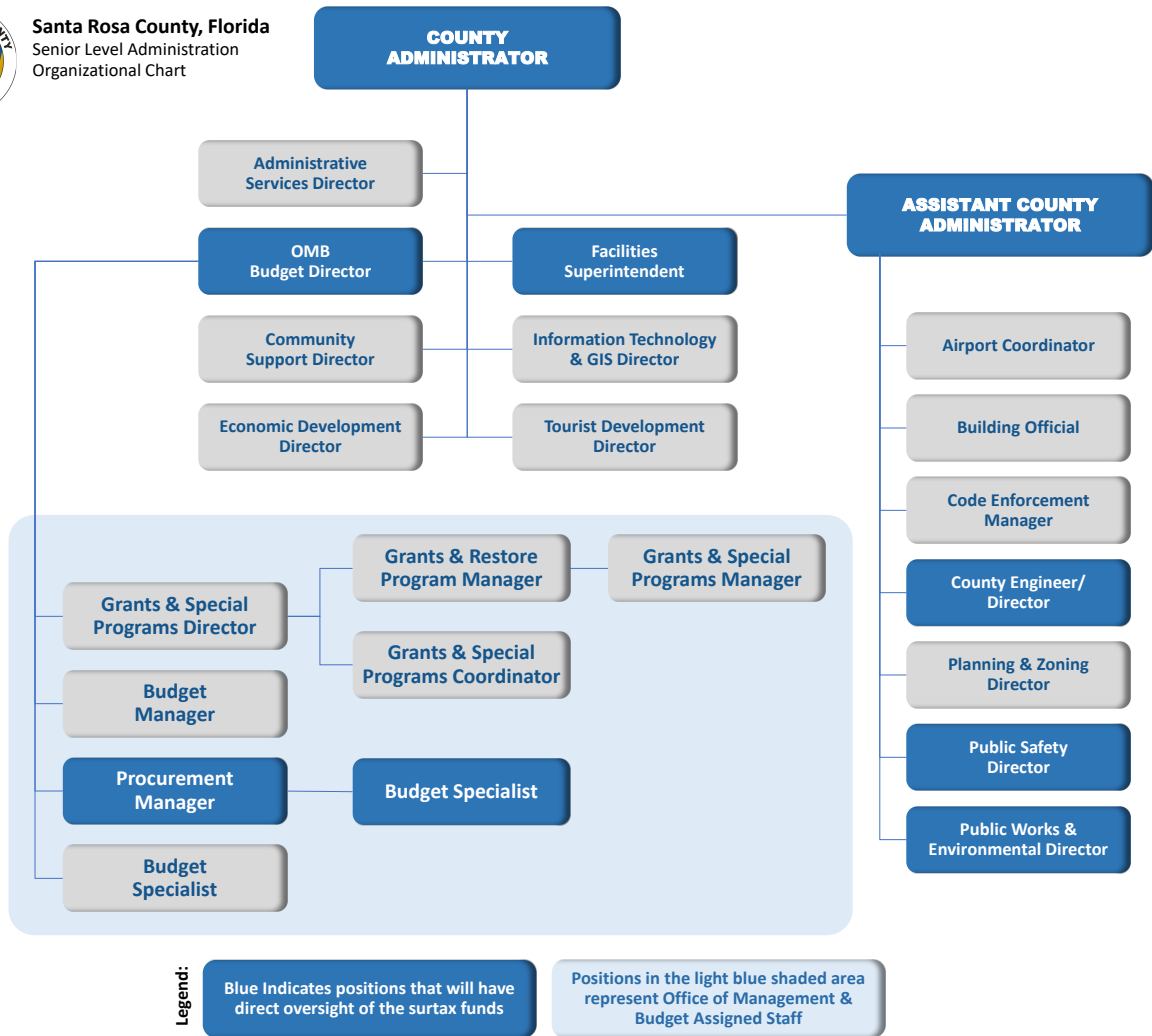


FIGURE 2-1: Santa Rosa County High Level Administration including Office of Management & Budget organizational chart.

Source: Santa Rosa Department management.

Figure 2-2 shows the County’s organizational structure that represents the departments and key management positions that will be responsible for overseeing the surtax funds if the referendum passes.



Santa Rosa County, Florida
Administration
Organizational Chart

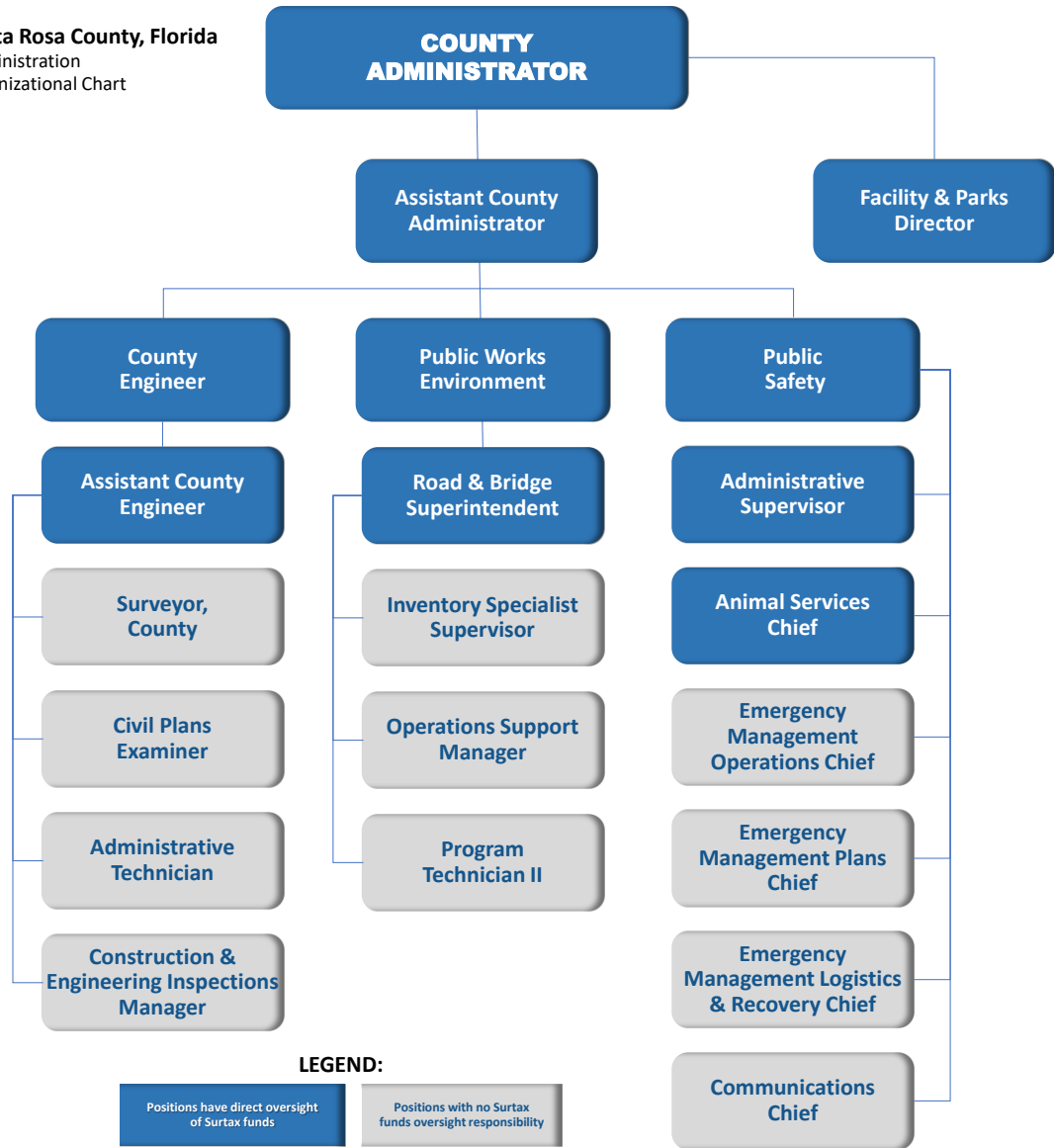


FIGURE 2-2: Santa Rosa County Administration organizational chart.
Source: Santa Rosa Department management.

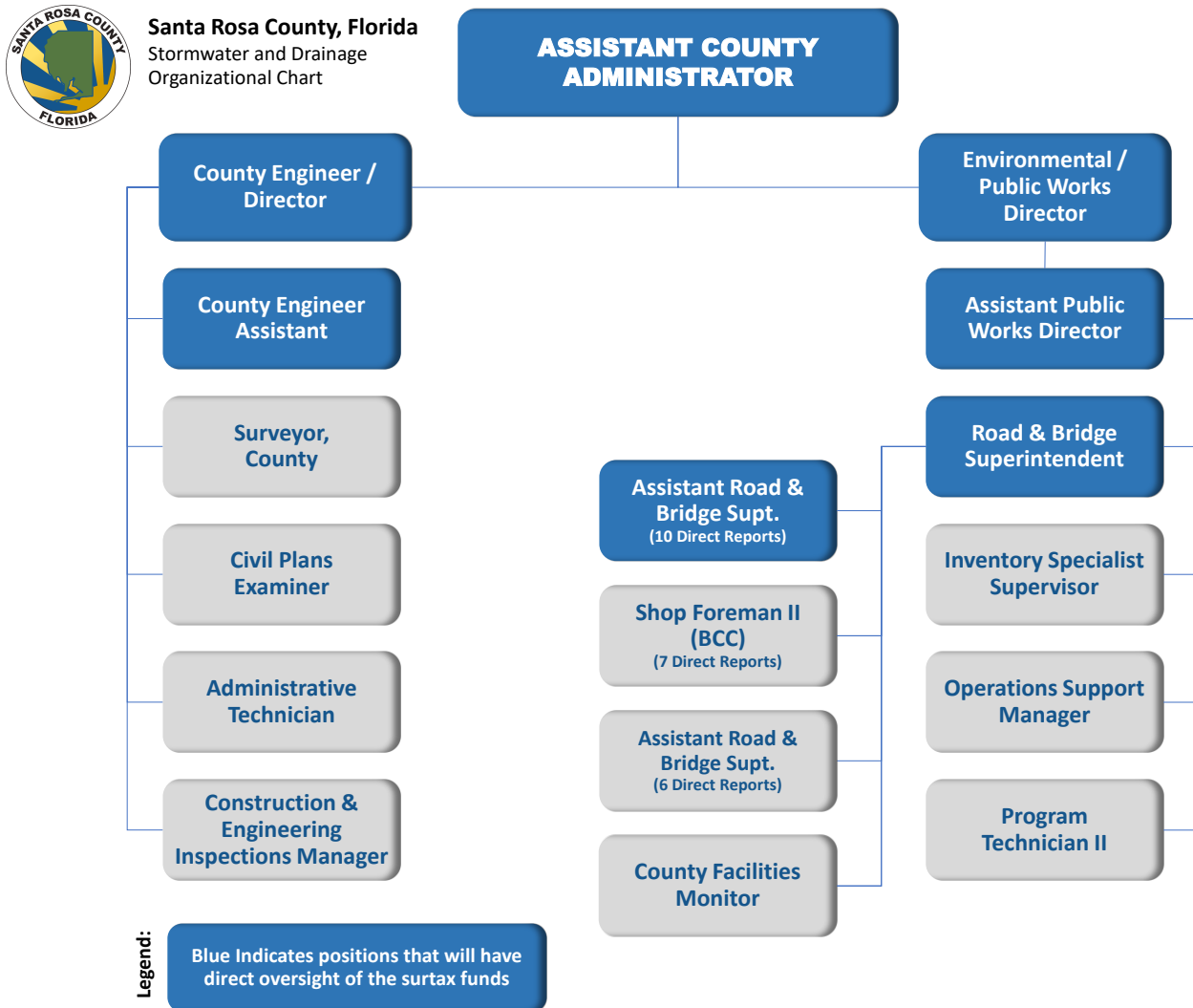


FIGURE 2-3: Transportation organizational chart.
 Source: Santa Rosa Department management.

Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County’s high-level organizational structure, we reviewed a summary of the department’s primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. **Figure 2-4** shows that the management level staff who will oversee the surtax funds have been employed with the County for an average of nearly 15 years and have been employed in their current position for over two (2) years.

The County noted that in Spring-Summer 2022, several management-level retirements occurred. As replacement staff were identified the County took the opportunity to “right size” its director-to-staff span of control within the department by reducing the number of director-



level positions. While experienced replacements were identified, these staff replacements resulted in four (4) out of seven (7) key staff members with surtax oversight roles having only two (2) years of experience in their current role. Additionally, the Assistant County Administrator was promoted and began the new position in May 2024.

The County also conducted a salary/position reclassification survey in 2022. Several position titles and/or job responsibilities were reclassified because of the survey. Of the seven (7) key staff members with surtax oversight roles, six (6) actually have significantly more than two (2) years of experience with the program despite the length of time (tenure) reflected in their current position title.

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Assistant County Administrator</i>	5 years	Since May 2024	<ul style="list-style-type: none"> Ensures the effective delivery of services to Santa Rosa County residents, particularly relating to external services, and jointly works with the County Administrator to keep the Board of County Commissioners apprised of operational needs, project progress, and policy issues related to the county and its stakeholders. County Administration is responsible to carry out the objectives, policies, and priorities of the Board of County Commissioners. 	1:7
<i>Environmental & Public Works Director</i>	21 years	Since October 2019	<ul style="list-style-type: none"> Oversees stormwater & transportation maintenance and construction, drainage planning, the County Solid and Hazardous waste management facilities, Navarre Beach wastewater treatment plant, the mosquito control program and the natural resources division. 	1:2
<i>Asst. Public Works Director</i>	10 years	Since May 2022	<ul style="list-style-type: none"> Works with governmental operations including solid waste management, procurement and contract management, to municipal infrastructure construction implementation and management. 	1:4
<i>Road & Bridge Superintendent</i>	35 years	Since May 2022	<ul style="list-style-type: none"> Supervises road prep for resurfacing and finishing for road paving projects paid for with sales tax funds. 	1:5
<i>Assistant Road & Bridge Superintendent</i>	23 years	Since May 2022	<ul style="list-style-type: none"> Monitors paving and striping contractors to ensure quality work. Reviews and signs invoices for payment upon completion. 	1:10
<i>County Engineer / Director</i>	6 years	Since January 2021	<ul style="list-style-type: none"> Provides oversight of the civil & transportation-related capital projects being implemented in the county. 	1:5



Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
			Oversees residential and commercial development reviews and compliance, provides leadership to 22 team members, carries out direction from the Administration to implement policies, rules, and regulations, and participates in Commission Board meetings	
<i>Assistant County Engineer</i>	2 years	Since July 2022	<ul style="list-style-type: none"> Performs professional civil engineering work in the field or office in connection with roadway, transportation and stormwater investigation, development, design, construction and maintenance of grant and public works projects. 	1:3

FIGURE 2-4: Department direct reports and primary job functions.
Source: Department management.

LAW ENFORCEMENT

The County Sheriff’s Office is a separately elected constitutional office that will use surtax funds to purchase vehicles and other law enforcement equipment and replacement items. To address the requirements of all subtasks related to law enforcement, the MJ Team interviewed individuals in the following positions:

- Sheriff
- Sheriff’s Finance Director
- Sheriff’s Procurement Officer

Span of Control – Sheriff

The County provided the following organizational chart for the Sheriff’s Office, which is shown in **Figure 2-5** below.



Santa Rosa County, Florida
 Sheriff's Office,
 Law Enforcement
 Organizational Chart

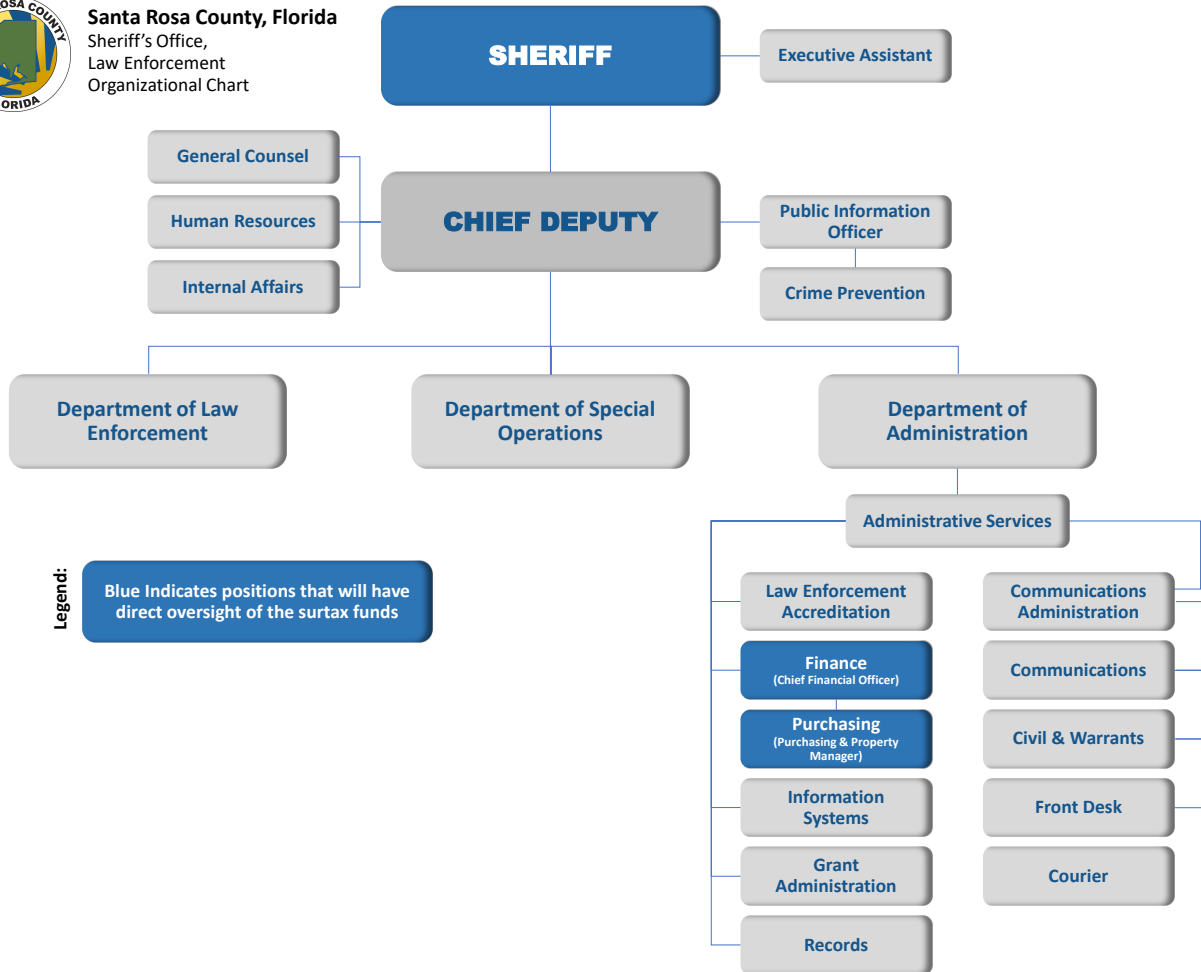


FIGURE 2-5: Sheriff's Office organizational chart.
 Source: Santa Rosa Department management.

Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County's high-level organizational structure, we have reviewed a summary of the department's primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. **Figure 2-6** shows that the management level staff who will oversee the surtax funds have been employed with the County for an average of over 19 years and have been employed in their current position nearly 11 years.

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Sheriff</i>	31 Years	Since January 2017	<ul style="list-style-type: none"> Identifies critical tools and searches for creative ways to improve public safety. His commitment to a more effective, equitable, and thoughtful approach to peace keeping has served as a model across the state and country. 	1:2



Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Chief Financial Officer (CFO) for Sheriff's Office</i>	22 Years	Since April 2002	<ul style="list-style-type: none"> Performs fiscal management oversight of the Sheriff's office. Oversees financial system implementations and upgrades. Provides oversight and directs the implementation of internal operations, which includes planning, coordinating, administering, and evaluating programs, projects, processes, procedures, systems, standards, and/or service offerings; ensures compliance with Federal, State, and local laws, regulations, codes, and/or standards; coordinates activities between multiple service areas; works to integrate and coordinate service areas. 	1:2
<i>Purchasing & Property Manager for Sheriff's Office</i>	5 Years	April 2019	<ul style="list-style-type: none"> Writes specifications for bids and distributes bid invitations to vendors. Tabulates and analyzes bids to determine the lowest and best bids for commodities. Initiates contact with vendors relative to procurement of supplies and equipment. Purchases by competitive bidding and informal quotations items of supply, equipment and services necessary for day-to-day operations. Analyze requisitions for purchase orders, checking for proper account numbers, specifications, electronic approvals, and other required information. 	1:2

FIGURE 2-6: Department direct reports and primary job functions.
 Source: Department management.

PUBLIC SAFETY

While each fire district manages its own approved budget, should the referendum pass, the County's Public Safety Director will act as liaison between the fire districts and the County to facilitate the fire districts' use of surtax funds to construct fire stations and purchase fire trucks, apparatus, equipment, and radio products. The Public Safety Director will facilitate surtax purchases through the County's Purchasing Department. The Director will also reimburse the fire districts with surtax funds when they initially use their own funds to make surtax eligible purchases.

To address the requirements of all subtasks related to fire, the MJ Team interviewed individuals in the following positions:

- Public Safety Director

- Administrative Supervisor to the Public Safety Director

Span of Control – Public Safety

Based on the organizational charts provided, the program has clearly defined organizational units, minimizes overlapping functions and excessive administrative layers and has lines of authority that minimize administrative costs. The span of control for all key positions outlined in **Figure 2-7** are within the SHRM recommended guidelines of 1:9 or below for directors to staff. The County considers the Animal Services Chief to be a lower-level manager/supervisor position. The span of control ratio for lower-level managers and supervisors is 1:15 to 1:20. Therefore, this position is well below the recommended SHRM guideline.

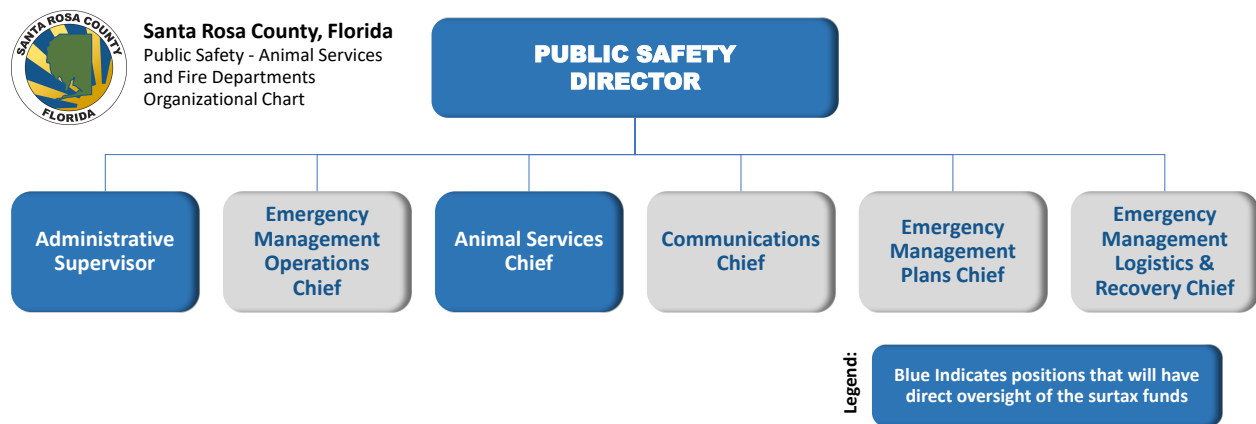


FIGURE 2-7: Public Safety / Animal Services and Fire organizational chart.
 Source: Santa Rosa Department management.

Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County’s high-level organizational structure, we have reviewed a summary of the department’s primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. **Figure 2-8** shows that the management level staff who will oversee the surtax funds have been employed with the County for an average of nearly ten (10) years and have been employed in their current position for over two (2) years. The County noted that in Spring-Summer 2022, several management-level retirements occurred, and replacement staff were hired.

The County also conducted a salary/position reclassification survey in 2022. Several position titles and/or job responsibilities were reclassified because of the survey. Of the three (3) key staff members with surtax oversight roles, two (2) actually have significantly more than two (2) years of experience with the program despite the length of time (tenure) reflected in their current position title.



Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Public Safety Director</i>	16.5 years	Since February 2022	<ul style="list-style-type: none"> • Serves as liaison for fifteen fire districts and serves as the county designee on the Fire Department Executive Group. • Serves as contract administration for ground EMS and air EMS provider. • Coordinates the emergency management capabilities of each element of local government to ensure the community at large is able to contribute the human and material resources necessary to limit and recover from the damage effects caused by disasters of all types. • Coordinates the development and implementation of the community Comprehensive Emergency Management Plan as approved by the political subdivisions, State and Federal government. • Establishes, maintains and exercises the community’s emergency services organizations and appropriate disaster services utilizing all elements of city and county government augmented from the community in general as required. • Coordinates operations during activation of the county’s Emergency Operations Center (EOC). • Supervises the development and implementation of a county-wide training program for all elements of the county’s emergency management organization in emergency services and operations. • Plans, schedules and implements disaster preparedness educational programs for the public. • Makes presentations to civic groups, boards and public. 	1:7
<i>Administrative Supervisor</i>	10 years	Since May 2022	<ul style="list-style-type: none"> • Oversee the daily functions of the Public Safety office. • Manages the grants for the Emergency Management office, ensuring that applications are submitted, deliverables are met, purchases are made in accordance with the budget, and quarterly reports submissions. • Oversees purchasing requests, account balances, and invoicing for Public Safety, manages new contracts and updates renewing contracts, researches and makes purchases of equipment for the department and LOST purchases for fire departments, maintains reports and department records. 	1:1

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Animal Services Chief</i>	2 Years	Since May 2022	<ul style="list-style-type: none"> Monitors the purchasing of capital equipment for animal service-related projects with sales tax funds. 	1:12

FIGURE 2-8: Department direct reports and primary job functions.
 Source: Department management.

PUBLIC FACILITIES & CAPITAL EQUIPMENT / RECREATION & NATURAL RESOURCES

To address the requirements of all subtasks related to Public Facilities & Capital Equipment / Recreation & Natural Resources, the MJ Team interviewed the Facilities Superintendent.

Span of Control

These two (2) program areas have the same department management and therefore, the organizational charts below represent both program areas. Based on the organizational chart shown in **Figure 2-9** below, current staff reporting relationships are in line with SHRM span-of-control guidelines. SHRM best practices guidelines recommend a maximum span of control of nine (9) direct reports to each managerial director.

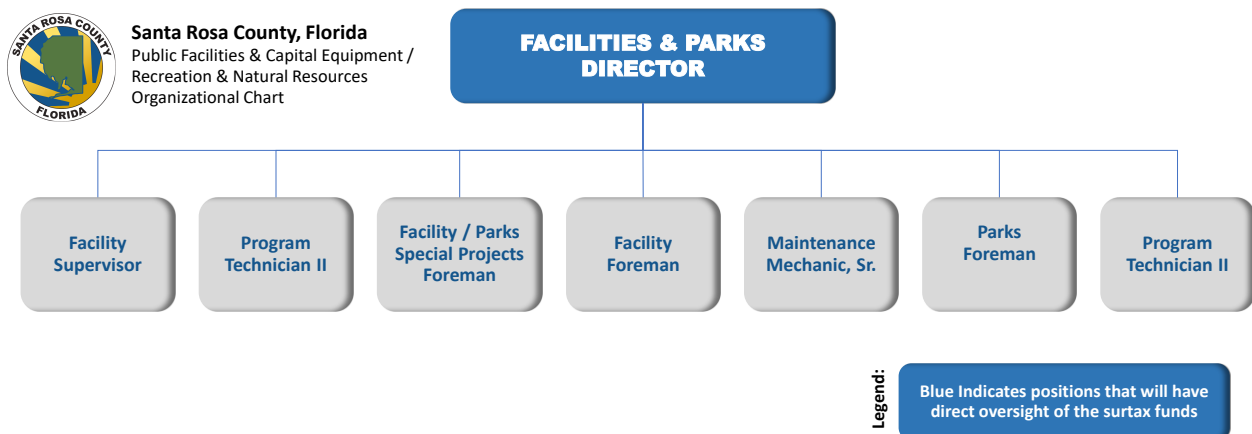


FIGURE 2-9: Public Facilities & Capital Equipment / Recreation & Natural Resources organizational chart.
 Source: Santa Rosa Department management.

Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County’s high-level organizational structure, we have reviewed a summary of the department’s primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. **Figure 2-10** shows that the management level staff who will oversee the surtax funds have been employed with the County and in their current position for two (2) years.

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
Facilities Director	2 years	Since June 2024	<ul style="list-style-type: none"> Performs maintenance on 519 structures, over 841,000 square feet under roof with 611,785 square feet of climate controlled (HVAC) occupied space, 70 recreational and athletic parks and approximately 540 acres of lawn care services provided on BOCC owned and leased properties. Performs the estimating, scope writing and procurement of materials on new in-house projects while overseeing contracts and managing operating budgets and personnel. Works closely with contractors and other departments to complete capital projects on time with an emphasis on accessibility and quality workmanship to prevent future maintenance issues. 	1:7

FIGURE 2-10: Department direct reports and primary job functions.
 Source: Department management.

LAND CONSERVATION

To address the requirements of all subtasks related to Land Conservation, the MJ Team plans to interview the Environmental Director and the Assistant Environmental Director.

Span of Control – Environmental

Based on the organizational charts shown in **Figure 2-11** below, the program has clearly defined organizational units, minimizes overlapping functions and excessive administrative layers and has lines of authority that minimize administrative costs. The organizational chart shows current staff reporting relationships are in line with SHRM span-of-control guidelines. SHRM best practices guidelines recommend a maximum span of control of nine (9) direct reports to each managerial supervisor.

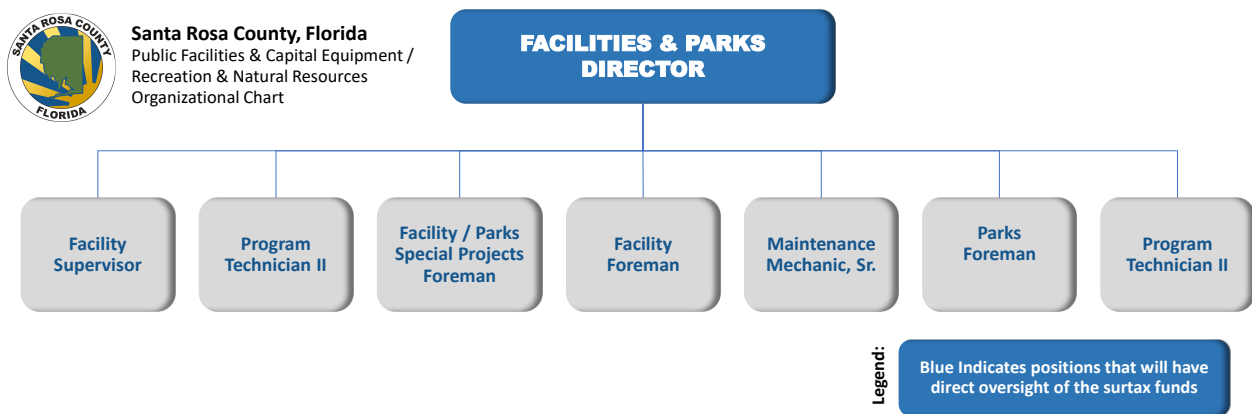


FIGURE 2-11: Environmental & Public Works organizational chart.
 Source: Santa Rosa Department management.



Key Personnel Primary Job Functions and County Tenure

In addition to reviewing the County’s high-level organizational structure, we have reviewed a summary of the department’s primary job functions and tenure with the County in the current position that will have oversight of the surtax funds. **Figure 2-12** shows that the management level staff who will oversee the surtax funds have been employed with the County for an average of tenure of over 17 years and have been employed in their current position for nearly three (3) years.

Additionally, the County noted that in Spring-Summer 2022, several management-level retirements occurred, and replacement staff were hired.

The County also conducted a salary/position reclassification survey in 2022. Several position titles and/or job responsibilities were reclassified because of the survey. Of the four (4) key staff members with surtax oversight roles, two (2) actually have significantly more than two (2) years of experience with the program despite the length of time (tenure) reflected in their current position title.

Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Environmental & Public Works Director</i>	21 years	Since October 2019	<ul style="list-style-type: none"> Oversees stormwater & transportation maintenance and construction, drainage planning, the County Solid and Hazardous waste management facilities, Navarre Beach wastewater treatment plant, the mosquito control program and the natural resources division. 	1:2
<i>Asst. Environmental Director</i>	4 years	Since August 2022	<ul style="list-style-type: none"> Assists in the oversight of the County's Solid and Hazardous waste facilities, the Navarre Beach wastewater treatment plant, mosquito control program, environmental code enforcement, natural resources grants and permitting, and procurement and budgeting. 	1:9
<i>Assistant Public Works Director</i>	10 years	Since May 2022	<ul style="list-style-type: none"> Assists Public Works Director with overseeing stormwater & transportation maintenance and construction, drainage planning, the County Solid and Hazardous waste management facilities, Navarre Beach wastewater treatment plant, the mosquito control program and the natural resources division. 	1:7



Position Title	Tenure with County	Tenure in Current Role	Major Position Responsibilities	Span of Control
<i>Road & Bridge Superintendent</i>	35 years	Since May 2022	<ul style="list-style-type: none"> Supervises road prep for resurfacing and finishing for road paving projects. 	1:5

FIGURE 2-12: Department direct reports and primary job functions.
Source: Department management.

SUBTASK 2.2 – Assess the reasonableness of current program staffing levels given the nature of the services provided, program workload, and accepted industry standards and best practices.

OVERALL CONCLUSION

Overall, Santa Rosa County (the “County”) partially met expectations for Subtask 2.2. Workload comparisons for all programs except for Law Enforcement /the Sheriff’s Office met expectations. Turnover and vacancy rates, while improved for FY 2023, were higher than suggested industry standards. Turnover rates for FY 2023 met the standard for all programs except for Public Facilities & Capital Equipment. Turnover rates for Public Safety and Law Enforcement were not provided. Vacancy rates met the industry standards for all programs except for Law Enforcement, because vacancy rates were not provided.

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

The County provided information related to comparative staffing levels to peer counties to gauge the potential efficiency of program and management administrative staff. Vacancy and turnover rates for the past two (2) fiscal years were also provided so that the MJ Team could assess the County’s ability to retain staff to ensure sufficient workforce resources would be available to manage the surtax funds if the referendum passes.

Workload Comparisons

Figure 2-13 shows that Santa Rosa County’s staffing levels compare favorably to the average number of employees for its peer counties for all programs/departments that the MJ Team reviewed. Bay County and Okaloosa County were selected as peers because Bay County is located about two (2) hours from Santa Rosa. Okaloosa County is located about one (1) hour from Santa Rosa. Both peer counties have similar populations.

While the MJ Team was not able to compare actual projects for the peer counties. The Public Safety Department does not operate the Fire district therefore data was not comparable. Peer data for Law Enforcement/the Sheriff’s Office was not available. The fact that the employee



count is less for all programs/departments likely means that Santa Rosa County has a much leaner staff than its peers and therefore, workload compares favorably.

Santa Rosa Program	County Department	Santa Rosa County Number of Employees in Department 2024 <i>2023 Population: 198,268</i>	Bay County Number of Employees in Department 2024 <i>2023 Population: 185,134</i>	Okaloosa County Number of Employees in Department 2024 <i>2023 Population: 216,482</i>	Average Number of Employees for Peer Counties
<i>Public Facilities & Capital Equipment</i>	<i>Facilities Management</i>	21	13.5	62	32.16
<i>Recreation & Natural Resources</i>	<i>Parks Development</i>	17	25	37	26.33
<i>Transportation, Drainage & Stormwater</i>	<i>County Engineer</i>	22	23	24	23
<i>Transportation, Drainage & Stormwater</i>	<i>Road & Bridge</i>	119	130	108	277.66
<i>Land Conservation</i>	<i>Environmental</i>	3	2.5	2	5.5
<i>Public Safety Administration</i>	<i>Fire</i>	7	Data not comparable	Data not comparable	Data not comparable
<i>Law Enforcement</i>	<i>Sheriff's Office</i>	Data not provided	Data not provided	Data not provided	Data not provided

FIGURE 2-13: Santa Rosa County Peer Staffing Comparisons.
 Source: Santa Rosa County Office of Management & Budget and Peer Counties.

Regarding Public Safety staffing, while each fire district manages its own budget, the County’s Public Safety Director will act as liaison between the MSBU fire districts and the County to facilitate the MSBU fire districts’ use of surtax funds for capital expenditures to construct fire stations and purchase fire trucks, apparatus, and radio products.

Turnover and Vacancy Rates

Figure 2-14 shows that Santa Rosa County’s turnover and vacancy rates for FY 2023 have improved considerably compared to FY 2022.

The Society of Human Resources Management (SHRM) suggested industry guidelines for both turnover and vacancy rates is 10 percent. Public Facilities & Capital Equipment had turnover rates that exceed the SHRM suggested industry guidelines of 10 percent. Turnover and vacancy rates for Public Safety and Law Enforcement were not provided.



Santa Rosa Program	County Department	Fiscal Year 2022 Turnover Rate	Fiscal Year 2022 Vacancy Rate	Fiscal Year 2023 Turnover Rate	Fiscal Year 2023 Vacancy Rate
<i>Transportation, Drainage & Stormwater</i>	<i>Road & Bridge</i>	18%	6%	8%	8%
<i>Transportation, Drainage & Stormwater</i>	<i>Stormwater</i>	0%	33%	10%	8%
<i>Public Facilities & Capital Equipment</i>	<i>Facilities</i>	16%	14%	6%	10%
<i>Recreation & Natural Resources</i>	<i>Parks</i>	0%	7%	14%	7%
<i>Land Conservation</i>	<i>Environmental</i>	50%	33%	0%	0%
<i>Public Safety</i>	<i>Fire</i>	Not provided	Not provided	Not provided	Not provided
<i>Law Enforcement</i>	<i>Sheriff's Office</i>	Not provided	Not provided	Not provided	Not provided

FIGURE 2-14: Santa Rosa County Turnover and Vacancy Rates, FY2022 and FY2023.

Source: Santa Rosa County Human Resources Department.

It is important for the County to keep vacancy and turnover rates at 10 percent or less so that the County can uphold the highest level of service and operational effectiveness. High rates can contribute to greater costs (recruit, train and develop new employees), affect employee morale and reduce institutional knowledge within a department. While the County has a low vacancy rate, the turnover rate necessitates mitigation strategies.

RECOMMENDATION 2.2 – Develop and implement specific strategies to lower turnover rates for those programs that exceed 10 percent.



RESEARCH TASK 3

SCOPE

Under Research Task 3, the program areas analyzed include Transportation, Drainage & Stormwater, Law Enforcement, Fire, Public Facilities & Capital Equipment, Recreation & Natural Resources and Land Conservation. The County changed the terminology of Recreation & Natural Resources in 2022 to quality of life (QOL).

FINDING SUMMARY

ALTERNATIVE METHODS OF PROVIDING SERVICES OR PRODUCTS.

Overall, Santa Rosa County partially met expectations for Research Task 3.

Program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determined if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings. Program administrators have also assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services. However, program administrators for Recreation & Natural Resources (QOL) and Land Conservation have not identified 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. Therefore, overall, this subtask is partially met.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 3.1 – Determine whether program administrators have formally evaluated existing in-house services to assess the feasibility and cost savings of alternative methods of providing services, such as outside contracting and privatization, and determine if services were outsourced when the evaluations found that doing so could result in improved performance or cost savings.

OVERALL CONCLUSION

Overall, Santa Rosa County (the “County”) met expectations for Subtask 3.1. All seven (7) of the programs that will benefit from the surtax met the subtask. 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

Based on information the County provided, the MJ Team has determined that program administrators have reasonable processes in place to formally evaluate existing in-house services and activities to assess the feasibility of alternative methods of providing services, such as outside contracting and privatization, and that our assessment is that this subtask has been met.

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.

TRANSPORTATION

To address the requirements of this subtask, the MJ Team interviewed:

- Public Works Director
- Assistant Public Works Director
- County Engineer
- Public Works Program Technician
- Road and Bridge Coordinator
- Assistant Environmental Director where the Environmental Department falls under the purview of Public Works.

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

- Pine Blossom Emergency Drainage Repair.pdf
- Survey Crew BOCC Presentation.pdf
- Survey Crew Personnel Requests.pdf

The Pine Blossom Emergency Drainage Repair document describes the scope, includes photos, and costs to perform an emergency repair to a drainage pipe that was developed suddenly. Due to the immediacy of the repair to protect the road as well as the equipment and labor that the County did not have on hand, the County had to outsource this work.

The County's survey crew needed additional surveyors to meet the high workload on a two-month Public Works road project. Outsourcing surveyors was estimated at \$189,384 compared to hiring additional in-house surveyors during this same time period for \$81,040. The presentation made to the Board of County Commissioners (BOCC) led to the approval of hiring additional surveyors based on the cost comparison between in-house and outsourcing.

DRAINAGE AND STORMWATER

To address the requirements of this subtask, the MJ Team interviewed:

- Public Works Director



- Assistant Public Works Director
- County Engineer
- Public Works Program Technician
- Road and Bridge Coordinator
- Assistant Environmental Director where the Environmental Department falls under the purview of Public Works

Due to ongoing professional staffing challenges, Public Works professional staff for Transportation have multiple duties and are essentially the same staff for drainage and stormwater operations. Except for small projects, the County outsources essentially all drainage and stormwater projects to consultants.

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

- 3 Civil Engineer Advertisement.pdf
- 3A Civil Engineer Advertisement.pdf

The documents above describe an advertised Civil Engineer position on July 3, 2023. It was readvertised on February 19, 2024. From a limited pool of only four (4) applicants, an interview was conducted, and an offer was extended to a candidate from south Florida. The candidate withdrew his application due to salary concerns and local housing expenses. Due to a lack of other qualified applicants, the position was closed November 13, 2023. The civil engineer position was readvertised February 19, 2024, again resulting in a severely limited pool of only five (5) applicants. One (1) qualified applicant was interviewed and again, an offer extended. The candidate withdrew his application to accept a position with a different organization. The position is still open. This demonstrates that although the County desires to increase its own staff and has shown cost savings in several areas in doing so, it must resort to outsourcing the work to accomplish its goals.

PUBLIC SAFETY, LAW ENFORCEMENT AND FIRE

To address the requirements of this subtask, the MJ Team interviewed the Public Safety Director and the Chief Deputy Sheriff representing law enforcement. It should be noted that Sheriffs, although constitutional officers, are county administrative officers wholly dependent upon statutory authority for their powers and duties. There is no provision requiring sheriffs or any other County officer to use a competitive bidding system when making purchases. The fire districts are not County operated; however, fire district department data was provided by the County. Public Safety is a department directly under the control of the BOCC.

For the purposes of Task 3 for outsourcing, Public Safety, Law Enforcement, and Fire have been combined due to the close relationship each has with the other. For example, during times of widespread emergency, Public Safety will be the lead agency over Fire and the Sheriff's Office.



This includes any outsourced labor that will be under the direct control of the Public Safety Director who reports to the BOCC.

The Public Safety Department performed an analysis of purchasing versus leasing vehicles. The driver for this decision was due to the absence of new vehicles to purchase using the state’s fleet vehicle purchase program. Public Safety staff told the MJ Team that the lead time for new vehicle purchases is 24 to 36 months.

The County chose an alternative solution by leasing a few vehicles under a pilot program. The lease includes all vehicle maintenance and unlimited mileage. Supporting documentation, Santa Rosa County Menu Pricing for Enterprise Pilot Program.pdf, is shown below.

The County achieved cost savings after performing an analysis of refurbishing a fire district vehicle rather than purchasing a new one. The estimated cost of a new vehicle was \$265,000. However, refurbishment, which involved placing an existing chassis on a new vehicle saved an estimated \$100,000. The supporting document that was approved by the BOCC is listed below and was analyzed and assessed by the MJ Team. The Sheriff’s Office purchased 57 new vehicles in 2018, 47 of which were patrol cars. The vehicles were purchased using Local Option Sales Tax (L.O.S.T.) dollars through the Florida Sheriff’s Association contract with the state below sticker price at about \$21,000 each.

- **Santa Rosa County Menu Pricing for Enterprise Pilot Program.pdf** – is the supporting document for the pilot vehicle leasing program.
- **Munson VFD Single Source Refurbishment.pdf** – is the supporting document for refurbishment of fire vehicle vs. new purchase that includes the email/quote for a new vehicle and single source refurbishment documentation.

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

To address the requirements of this subtask, the MJ Team interviewed the Public Facilities Director and the Budget Director. Public Facilities has 38 staff and is responsible for County building interior maintenance; a specialized County parks group provides other services, which include park grass maintenance and playground construction. The County determined that it was more cost effective to perform these services in-house.

County buildings that require high security (i.e., administrative and law enforcement) use only County employees for interior cleaning services. Private contractors provided unsecured cleaning services to outlying County buildings under a two-year contract with an optional one-year extension.

Capital equipment purchases follow the County’s purchasing guidelines with selection based on low bid. Currently, there is no opportunity available to provide alternative purchasing of capital equipment.



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

- **Discount Email Playground.pdf** – documentation of cost savings by deferring playground equipment purchase to take advantage of year-end discount.
- **Email Summary of Quotes.pdf**
- **Facilities Parks Crew BOCC Presentation.pdf** – Justification/Analysis of hiring specialty crew for parks and playgrounds.

RECREATION & NATURAL RESOURCES (QUALITY OF LIFE OR QOL)

To address the requirements of this subtask, the MJ Team interviewed the Budget Director. Although the County’s Facility Manager is responsible for executing the work involving QOL facilities, the Budget Director decides which projects are implemented.

The County conducted an analysis and determined that creating a specialty field crew of in-house staff to maintain County parks and construct playgrounds was more cost effective than outsourcing. This information was presented in the Capital Equipment and Public Facilities section that the MJ Team has analyzed and assessed.

LAND CONSERVATION

To address the requirements of this subtask, the MJ Team interviewed the Assistant Environmental Director, the Public Works Director and the Budget Director. The Land Conservation program falls under the purview of Public Works, which is led by the Public Works Director. This department was created about two (2) years ago and includes close coordination with County grants staff internally and state and federal agencies externally.

Land acquisition is accomplished through grants, American Rescue Land funds, and Navy funds. No surtax dollars have been used for land acquisition.

There are four (4) office employees acting as program managers within the purview of Public Works managing outsourced work. The outsourced work consists of removal of evasive species, wetland delineation, and some specialized grant management services. Outsourcing has been necessary due to the County’s lack of qualified field staff and equipment to perform these services and the small size of the Land Conservation program to support a large capital investment.

To further reduce costs, the Land Conservation program utilizes other County departments, namely Grants, Public Works and Facilities to contribute resources towards managing conservation lands. The Land Conservation program creatively relies on a combination of leveraging in house and outsourced resources to accomplish their goals cost effectively. The County provided the following information that the MJ Team has fully analyzed and assessed:

- **Conservation (CON) Task 3 Narrative.pdf** – This document discusses examples for each Task 3 subtask.



SUBTASK 3.2 – Determine whether program administrators have assessed any contracted and/or privatized services to verify effectiveness and cost savings achieved and, when appropriate, made changes to improve the performance or reduce the cost of any outsourced services.

OVERALL CONCLUSION

Overall, Santa Rosa County (the “County”) met expectations for Subtask 3.2. All seven (7) of the programs that will benefit from the surtax met the subtask. 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

Based on information the County provided, the MJ Team has determined that County program administrators evaluate the effectiveness of contracted and privatized services and potential cost savings, where applicable.

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.

TRANSPORTATION

To address the requirements of this subtask, the MJ Team interviewed:

- Public Works Director
- Assistant Public Works Director
- County Engineer
- Public Works Program Technician
- Road and Bridge Coordinator
- Assistant Environmental Director where the Environmental Department falls under the purview of Public Works.

The County provided two (2) project examples where, following analysis, the County changed their normal approach to constructing Public Works projects to improve performance and reduce costs. To delay the services in the following examples would have potentially negatively impacted the public’s safety.

In the first example, the County’s normal approach to construction of Hamilton Cove Pond would be to use in-house equipment and staff. However, limited equipment and staff resulting from other in-house competing projects necessitated that the County use outsourcing. The decision was not necessarily based on cost but performance. Monopolizing one (1) drainage



crew for up to 110 days of estimated pond construction would negatively impact the County’s commitment to easement cleaning, culvert replacements, drainage repairs, roadside mowing and completion of other work zone task orders. Failing to complete these tasks in a timely manner would have negatively impacted the public by increasing the potential for flooding and reducing overall roadway safety.

In the second example, the County decided to use a unit price contract to outsource raising manhole lids in lieu of performing this work in house as has historically been done. This decision was based on a combination of performance and cost by having the contractor provide the traffic control, equipment and staff to make the necessary vertical adjustments to 56 manholes in a timely manner. While the County has performed this work historically, it is not a routine task and is only done every few years when enough manholes need adjustment to justify assembling a crew and equipment. No budget adjustments were needed as the County sought and received reimbursement from two (2) utility companies that own the manholes.

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

- **Hamilton Cove Pond Construction Impacts to PW Operations.pdf** – This document describes the implications if the County performs the work in-house versus outsources. As described throughout Task 3, the County’s shortage of staff (field staff in this example) in addition to a shortage of available equipment will cause schedule delays in other County projects. The estimated duration of the Hamilton Cove projects is 110 days, which would negatively impact other critical ongoing and proposed County projects.
- **Manhole Raising Task Order Using Unit Price Agreement.pdf** – This document describes the decision to use outsourced labor in lieu of in-house staff and the related task order to accomplish the work. The County decided to use a contractor from a unit pricing agreement to perform raising 56 manholes as it is specialized work that county crews do not normally perform due to safety sensitivity and workload.

DRAINAGE AND STORMWATER

To address the requirements of this subtask, the MJ Team interviewed:

- Public Works Director
- Assistant Public Works Director
- County Engineer
- Public Works Program Technician
- Road and Bridge Coordinator
- Assistant Environmental Director where the Environmental Department falls under the purview of Public Works.

Due to professional staffing challenges, Public Works professional staff for transportation operations are essentially the same staff for drainage and stormwater.



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

- 3-2 Hamilton Cove Pond Construction Impacts to PW Operations.pdf
- 3-2-1 Aquatic Center PIF.pdf
- 3-2-1A Aquatic Center Feasibility Study Revised Award Agenda Item.pdf
- NAS SRC Partnership Agreement.docx

Previously discussed in Subtask 3.2 under Transportation, the Hamilton Cove Pond construction project is used again as an example due to its impact on adjacent in-house road and bridge operations. The Hamilton Cove project, although technically a drainage project, was treated as an emergency to alleviate flooding and prevent adjacent roadway damage. This example demonstrates that the County quickly analyzed the requirements of the project and had to make a change from what would have been its typical decision to use in-house staff and equipment and outsourced the project instead to save time and the roadway that ultimately saved money.

The County Engineering Department entered negotiations with consultants on a feasibility study for the aquatic center to lower costs. The total reduction in cost was \$73,380 by reducing proposed sites from six (6) to three (3) and removing funding research from the scope that can be done in-house. This example demonstrates that the County identified a way to meet their project budget by performing some of the work in-house.

PUBLIC SAFETY, LAW ENFORCEMENT AND FIRE

To address the requirements of this subtask, the MJ Team interviewed the Public Safety Director and the Chief Deputy Sheriff representing Law Enforcement. It should be noted that sheriffs, although constitutional officers, are County administrative officers wholly dependent upon statutory authority for their powers and duties. There is no provision requiring sheriffs or any other county officer to use a competitive bidding system when making purchases.

An example given by the Sheriff's Office for Subtask 3.2 was a change in the locksmith the Sheriff's Office frequently uses. The County determined that they could train in-house staff to perform this function at a lower cost and eliminated the outsourced locksmith contract. The Sheriff's Office provided no documentation for locksmith services.

The Sheriff's Office reevaluated its vehicle maintenance contract (outsourced to a vendor) and changed to a different vendor after the Sheriff's Office experienced long delays getting vehicles back on the road during routine maintenance visits. This change was made to increase efficiency and reduce downtime, not for cost savings.

The County's emergency medical services (EMS) ambulance service is outsourced as a result of a feasibility study cost comparisons with Escambia and Okaloosa Counties. Escambia and Okaloosa Counties both provide EMS services in house at costs of \$2,400/12 hour shift and \$2,229/12 hour shift respectively not included benefits. Santa Rosa County's EMS service is outsourced at a cost of \$1,700/12 hour shift and includes benefits.



The service is constantly under performance review and measured daily on the basis of response time and overall performance using the County’s computer aided dispatch (CAD) system. The County commented that it is often a delicate balance to ensure the most cost-effective EMS services are provided while also maintaining high performance standards when lives are at stake. To lower response times, the County adjusts the location of emergency response vehicles using the CAD system.

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

- EMS Feasibility Clarification Email.pdf

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

To address the requirements of this subtask, the MJ Team interviewed the Public Facilities Director and the County Budget Director. Both the contracted cleaning services and grass maintenance provided by private contractors are contracts that are competitively bid out every two (2) years or so with optional one-year extensions. There are typically multiple bidders for each contract.

As previously discussed in Subtask 3.1, there is little opportunity for alternative service delivery for capital equipment, which is also applicable under the parameters of Subtask 3.2. Facilities management determined that it was cost effective to hire an in-house specialty maintenance crew for parks to also construct other needed County facilities (docks, pickleball courts and fencing).

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

- Specialty Crew Analysis – Dock Repair.pdf
- Specialty Crew Analysis – Pickleball Courts.pdf
- Specialty Crew Analysis – Fencing.pdf

The above documents demonstrate that the County sought and is using an alternative means to accomplish their goals that has resulted in cost savings. Although the initial decision to use a specialty crew was for constructing and maintaining playground equipment, it has allowed expansion into other needed areas as well.

RECREATION & NATURAL RESOURCES (QUALITY OF LIFE OR QOL)

To address the requirements of this subtask, the MJ Team interviewed the County Budget Director. The terminology of Recreation & Natural Resources was changed by the County in 2022 to quality of life (QOL). Although the County’s Facility Manager is responsible for executing the work involving QOL facilities, the Budget Director decides which projects are implemented. It is important to note that QOL and Facilities frequently collaborate and coordinate on various park and recreation projects. Examples and documents previously presented for Facilities can also apply to QOL.



As previously mentioned in this subtask, the specialty maintenance crew provided in house services more cost effectively than using outsourcing (contractors). This information was presented in the Facilities section that the MJ Team has analyzed and assessed.

Another example of subtask 3.2 that has been previously discussed is using County staff to provide grant research and other services for a feasibility study for a new aquatic center. The consultant’s proposal was \$206,035 that exceeded the County’s budget. The County was able to renegotiate the proposal by self-performing some tasks to reduce costs to \$132,655.

LAND CONSERVATION

To address the requirements of this subtask, the MJ Team interviewed the Assistant Environmental Director, Public Works Director and County Budget Director.

The County provided documentation on how they are able to creatively purchase and maintain conservation lands by leveraging grants and partnerships with the FWC (Florida Fish and Wildlife Commission), Public Land Trust and the County. The County facilitated the purchase of 545 acres to be held in conservation from the Public Land Trust for \$3,063,000. The U.S. Fish and Wildlife Service awarded the Florida Fish and Wildlife Commission (FWC) \$1,263,400 and together with the County shares equally as a partner in the acquisition. To manage the land, the County together with the Gulf Coast Plain Ecosystem Partnership and the FWC share resources for program success and leveraging needed services. This demonstrates that the County sought alternative ways to obtain important conservation land and, through partnerships, is able to maintain the land.

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

- Conservation (CON) Task 3 Narrative.pdf

SUBTASK 3.3 – 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.

OVERALL CONCLUSION

Overall, Santa Rosa County (the “County”) partially met expectations for Subtask 3.3. All programs except Recreation & Natural Resources and Land Conservation identify possible opportunities for alternative service delivery methods that have the potential to reduce program costs without significantly affecting the quality of services. The subtask is not met for these two programs. 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

Based on information provided by the County, the MJ Team has determined that program administrators have processes in place to make changes to service delivery methods when their evaluations/assessments found that such changes would reduce program cost without significantly affecting the quality of services.

However, the MJ Team’s assessment is that this subtask is “partially met. Relevant areas not met or fully met include Public Safety, Law Enforcement and Fire, Recreation and Natural Resources (QOL), and Land Conservation. 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.

TRANSPORTATION

To address the requirements of this subtask, the MJ Team interviewed the Public Works Director, Assistant Public Works Director, County Engineer, Program Technician, Road and Bridge Coordinator and Assistant Environmental Director where the Environmental Department falls under the purview of Public Works.

To satisfy the requirements of Subtask 3.3, the County provided data to demonstrate their coordination and collaboration with other government (peer) agencies that include a partnership with the Emerald Coast Regional Council for a unified regional transportation plan. The County also provided data to demonstrate that they collect infrastructure pricing data (i.e. blanket construction services) they input as data in proprietary software as a decision tool when seeking in-house versus outsourcing guidance. The software estimates the labor, equipment, and materials that are required so the County can make informed decisions to use in-house resources or to outsource the work.

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

- **NAS Whiting Fld Part Agmnt.docx** – This document is an Intergovernmental Support Agreement (IGSA) between Santa Rosa County and Naval Air Station (NAS) Whiting Field for tree removal, fencing, stormwater infrastructure maintenance and repair, road maintenance and repair, and HVAC (heating, ventilation, & air conditioning services). Since the County and the NAS are neighbors that share common boundary lines, this agreement was prepared to share or ‘piggyback’ outsourced contracts to increase consistency and efficiency for projects along the common boundary lines. The creation of the IGSA has the potential for the NAS and the County to partner on collaborative projects where alternative delivery methods can be used.
- **ECRC Partnership.PDF** – This document describes the partnership between the ECRC (Emerald Coast Regional Council) and the County for a unified transportation plan to reduce costs and positively affect the quality of regional transportation services across six (6) adjoining counties. Membership in this organization includes professional technical



assistance, planning, coordinating and advisory assistance. ECRC provides Geographical Information System (GIS) services to members in lieu of having to bid on these services. Transportation and traffic planning and analysis are also provided by ECRC. Membership in ECRS demonstrates the County is seeking alternative cost-effective ways of providing needed services to the community. Collaboration with other government agencies has cost-saving potential by understanding the availability of resources that could be shared in lieu of being procured (G.I.S. as an example).

- Copy of Unit Pricing Workbook All Vendors.pdf – This document contains unit prices for hundreds of outsourced services ranging from utilities, drainage and roadways from a several third-party vendors preselected under a blanket construction bid. This information is used as input data for Cartegraph, proprietary software, so the County can make an informed decision whether to use in-house services or outsource the work. The software generates a cost estimate for the work and the labor and equipment required to perform the work. In addition to using the data for decision making, the County also has outsourced pricing readily available from several third-party contractors to quickly respond to emergency repairs should they be outsourced. The basis for the creation of this workbook and Cartegraph software gives the County flexibility to quickly analyze projects for alternative delivery potential.
- **Escambia County Road Evaluations 2024 Scope Review.Rev.FGH.docx** – Escambia County provided this document to the County to share a pavement evaluation request-for-proposal scope. The County historically has performed pavement evaluations in-house and used the results as input data to the County’s Cartegraph software to generate pavement replacement costs. This program continues to extrapolate the costs until pavement replacement has been completed. Rather than continue to rely on extrapolated costs each year, the County wants to find an experienced pavement consultant to update the evaluations and resulting costs as well as include other roadway assets (signage for example). This demonstrates that the County identified an alternative delivery method to decrease costs and improve performance and collaborated with another peer community to accomplish this goal.

DRAINAGE AND STORMWATER

To address the requirements of this subtask, the MJ Team interviewed the following positions:

- Public Works Director
- Assistant Public Works Director
- County Engineer
- Public Works Program Technician
- Road and Bridge Coordinator



- Assistant Environmental Director where the Environmental Department falls under the purview of Public Works

Due to professional staffing challenges, Public Works professional staff for Transportation are essentially the same staff for drainage and stormwater operations.

The information previously provided in Transportation for Subtask 3.3 also applies for drainage and stormwater. Due to the difficulty in acquiring and keeping professional staff, future opportunities in this area are focused on hiring and training junior engineers and interns to grow their professional staff internally rather than compete in the current labor market.

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

- Email to Interns 2024-02-29 02 46 21.pdf
- Email to Managers about Internship 2024-02-29 02 47 29.pdf
- Rise Internship Program Flyer 2024-06-28 17 45 14.pdf

The above documents demonstrate the County's desire to find potential alternatives to labor shortages the County continues to experience by creating a cost-effective solution. The County has a choice to either spend additional dollars and compete for professional staff in the market or develop a cost-effective alternative. The County chose to develop an alternative innovative hiring solution through the County's R.I.S.E. (Readiness Internship for Skills and Experience) program to reclassify some of the job descriptions, hire interns for part-time on-the-job training, and offer continuing career advancement for cultivating a future with the County.

PUBLIC SAFETY, LAW ENFORCEMENT AND FIRE

To address the requirements of this subtask, the MJ Team interviewed the public safety director and the Chief Deputy Sheriff representing law enforcement. It should be noted that Florida county sheriffs, although constitutional officers, are also County administrative officers wholly dependent upon statutory authority for their powers and duties. There is no provision requiring sheriffs or any other county officer to use a competitive bidding system when making purchases.

The fire districts are not County operated; however, the County provided fire district data. Public Safety is a department directly under the control of the BOCC.

The Sheriff's Office routinely collaborates with adjacent county sheriff's departments in Escambia and Okaloosa. The Sheriff attends Florida Sheriff's Association conferences to maintain training and best practices as well as jail director training.

The opportunities for future alternative purchasing are limited due to the nature of the law enforcement services provided. During a widespread emergency, Public Safety takes the lead over the Sheriff's Office and fire districts. The public safety director and staff coordinate with local, state, and federal officials. Much training is required to maintain this level of authority.



The data provided includes training attendance, certifications, and coordination with state and federal agencies.

The County provided the following information that the MJ Team has analyzed and assessed. These documents demonstrate the County's association and coordination with state agencies and other peer counties during emergencies. Meetings with peer agencies allow the County to collaborate on similar issues and identify the potential for alternative delivery methods for various purchases. There was no documentation provided to support potential alternative delivery methods under consideration by Public Safety, Law Enforcement and Fire at this time.

- All Hazards Meeting Sign In 1-25-24.pdf
- DSCG (Domestic Security Coordinating Group) Meeting Agenda 10-18-23.pdf
- Emergency Manager Training Roster and Certificates.pdf
- Emergency Services Discussion Sign-in Sheet.pdf
- FEPA (Florida Emergency Preparedness Association) Membership Email.pdf
- Communications Committee Meeting Minutes.pdf
- LMSC (Local Mitigation Strategy Committee) Meeting 4-23-23
- NENA (National Emergency Number Association) Membership.pdf
- FDEM (Florida Department of Emergency Managers) Quarterly Meeting Agenda.pdf
- FDEM Statewide Terrorism Tabletop Exercise.pdf

The County Sheriff's Office provided the following information that the MJ Team has analyzed and assessed. The results of the assessment determined that Subtask 3.3 was not fully met for Public Safety, Law Enforcement and Fire.

- **Collaboration and Networking SO.pdf** – This document describes conferences, training and collaboration between the Sheriff's Office and various law enforcement and corrections state agencies.

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

To address the requirements of this subtask, the MJ Team interviewed the Public Facilities Director and the County Budget Director. Both the contracted cleaning services and grass maintenance provided by private contractors are contracts that are competitively bid out every two (2) years or so with optional one-year extensions. There are typically multiple bidders for each contract.

As previously discussed in Subtasks 3.1 and 3.2, there is little opportunity for alternative service delivery for Capital Equipment, which is also applicable for Subtask 3.3. County staff has determined in the narrative provided it continues to be cost effective to use County staff in the areas listed.

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



- **Parks and Facilities Narrative.pdf** – The County titled this document under Subtask 3.2. However, it has been previously determined that there is little opportunity for alternative service delivery for capital equipment.
- **Pro 3.3 Task Narrative 2024-6-28 18 10 30.pdf** – This document describes how the County Identified an opportunity for an alternative service delivery method on a County roofing project. The County was able to effectively reduce program costs by preparing bid documents in-house and utilizing in-house construction inspectors and building permit officials without significantly affecting the quality of services. The proposal received from a consultant for these services was \$273,091. The County’s cost for these same services using in-house staff was \$69,032 resulting in a savings of \$198,320.

RECREATION & NATURAL RESOURCES (QUALITY OF LIFE OR QOL)

To address the requirements of this subtask, the MJ Team interviewed the County Budget Director. In 2022, the County changed the terminology of Recreation & Natural Resources to quality of life (QOL). Although the County’s Facility Manager is responsible for executing the work involving QOL facilities, the Budget Director decides which projects are implemented.

As previously mentioned in this subtask under the Facilities section, the specialty maintenance crew provides in-house services for playground equipment, docks, pickleball courts and fencing more cost effectively than using outsourcing. QOL was not able to provide additional information to satisfy Subtask 3.3. Therefore, the MJ Team determined that Subtask 3.3 was not met for Recreation & Natural Resources (QOL).

LAND CONSERVATION

To address the requirements of this subtask, the MJ Team interviewed the Assistant Environmental Director, Public Works Director and County Budget Director. According to the department’s director, the infancy of the department has not created opportunities for evaluation of alternative procurement methods and the analysis of those methods.

The County provided the following information that the MJ Team has analyzed and assessed. The results of the assessment determined that Subtask 3.3 was not met for Land Conservation.

- **Conservation (CON) Task 3 Narrative.pdf** – This one (1) document discusses examples for each of the three (3) Task 3 subtasks. Subtask 3.3 discussion includes the County’s partnership with PPBEP (Pensacola and Perdido Estuary Program) and CISMA (Cooperative Invasive Species Management Area group). Membership with these groups has the potential to save future Land Conservation dollars through shared resources and cost sharing for.
- **CON 3.2 GCPEP MOU (draft).pdf** – This document is a BOCC agenda item describing the Gulf Coast Plain Ecosystem Partnership (GCPEP) Memorandum of Understanding (MOU) between various state, federal and conservation agencies and industries.



- **Final Submitted Creets Landing RLA Application.pdf** – This document is a grant application for the purpose of purchasing approximately 546 acres in southern Santa Rosa County to protect various animals, birds, plants, pine flatwoods and wetlands. Approximately 60 percent of the funding will be from federal grants and 40 percent funding from state, county, and conservation agencies.

RECOMMENDATION 3.3 – Maintain written documentation identifying possible opportunities for alternative service delivery methods to reduce program costs without significantly affecting the quality of services.



RESEARCH TASK 4

SCOPE

The following program areas were excluded from this section of the performance audit:

Fire – This subtask is not applicable as the County does not manage the fire departments. The County does not have a fire department.

Land – This subtask is not applicable because the Land Conservation program is in its infancy and goals and performance measures have not been established and formal policies and procedures have not been documented.

FINDING SUMMARY

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

Overall, Santa Rosa County partially met expectations for Research Task 4.

Program-level goals and objectives are generally clearly stated and measurable but do not adequately address key aspects of the program’s performance or cost. No objectives for the program areas addressed program cost. Program-level goals and objectives ensure are generally consistent with the county’s strategic plan. Program measures and standards are not sufficient to assess program progress toward meeting its stated goals and objectives. Internal controls, including policies and procedures, provide reasonable assurance that program goals and objectives will be met. Therefore, overall, this subtask is partially met.

SUBTASK CONCLUSIONS, ANALYSIS AND RECOMMENDATIONS

SUBTASK 4.1 – Review program-level goals and objectives to determine whether they are clearly stated, measurable and address key aspects of the program’s performance and cost.

OVERALL CONCLUSION

Overall, Santa Rosa 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. We determined that Transportation, Drainage & Stormwater, and Law Enforcement’s goals and objectives do not address program costs and therefore partially met the subtask.

For Public Facilities and Capital Equipment, the objectives do not address program cost, the department does not report performance measures related to all objectives, and the objectives do not clearly align with the goal and thus the subtask is not met.

For Recreation and Natural Resources, the objectives do not address program cost, and performance measures were not provided for each objective and thus the subtask is not met.



This subtask is not applicable for Land Conservation because the program is in its infancy; therefore, goals, objectives, and performance measures have not been formalized. For Fire, this subtask is not applicable as the County does not have a fire department and does not manage the fire departments.

Therefore, the overall conclusion for this subtask is partially met. 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

To address the requirements of this subtask, the MJ Team interviewed department staff and requested supporting documents. The information the County provided is discussed below as well as analysis we performed to evaluate the program.

TRANSPORTATION

Should the referendum pass, the County will use transportation surtax funds to plan, finance, construct, reconstruct, renovate, and improve roads, bridges, and related infrastructure specifically with enhancements to the following:

- roadways to include additional lanes;
- drainage infrastructure and debris cleaning;
- improved intersections/traffic lights;
- alternative sources of travel routes;
- roadway paving and safety;
- bridge functionality; and
- standard roadway maintenance.

To address the requirements of this subtask, the MJ Team interviewed department management and staff and reviewed the relevant supporting documentation.

The Fiscal Year 2023 Adopted Budget provides the formally documented department overview goals and objectives. Following is the department overview and table listing the goals, objectives, and reference to the County’s Strategic Plan outcome for the Public Works and County Engineer Departments.

Department 2100 - Roads and Bridges: The Road and Bridge department’s overall mission includes roadway maintenance such as paving and resurfacing, dirt road grading, drainage work, bridge repair, shoulder repair, roadside mowing, brush removal, retention pond maintenance, sign installation and repair, litter removal, and numerous other services as shown in **Figure 4-1**. The department also undertakes some new construction projects including bridges, sidewalks, boat ramps, fishing piers, and parking lots.



Per County Budget		Per Review Team Assessment			
2100 Roads and Bridges/ Transportation Program Objectives	Performance Measure	Clearly Stated?	Measurable?	Address Program Performance?	Address Program Cost?
Goal: Provide cost effective maintenance of roadways, rights-of-way, bridges, and drainage infrastructure.					
County Strategic Plan Outcome: A. Innovative Infrastructure					
<i>Respond to work orders within 10 working days</i>	<i>Percent of work orders completed within 10 working days' notice</i>	Yes	Yes	Yes	No
<i>Respond to bridge work orders within 20 working days</i>	<i>Percent of bridge repairs completed within 20 working days' notice</i>	Yes	Yes	Yes	No
<i>Maintain safe bridges</i>	<i>Note: No corresponding performance measure</i>	No	No; general and vague	Yes	No
<i>Maintain rights-of-way in a timely manner</i>	<i>Miles or rights-of-way mowed</i>	Yes	Yes	Yes	No
<i>Complete Districts 1-5 road resurfacing program</i>	<i>Miles of roads resurfaced</i>	Yes	Yes	Yes	No
<i>Note: No corresponding objective</i>	<i>Percent of all work/task orders completed</i>				

FIGURE 4-1: Department Goals and Objectives.
 Source: County's FY2023 Adopted Budget.

200 County Engineer: The engineering department provides technical support to all county operations and departments. Services include engineering, planning, surveying, traffic management and control systems, roadway improvements, airport infrastructure, and industrial park infrastructure improvements as shown in **Figure 4-2**. Additionally, all commercial site plans and subdivision developments are reviewed to determine potable water, wastewater concurrency, and compliance with the county's stormwater requirements through the land development code. The department reviews four (4) submittal phases - preliminary plat, construction plans, final plat, and paved road and drainage maintenance of subdivision developments, making recommendations to the board of county commissioners for each phase of development.

Per County Budget		Per Review Team Assessment			
0200 County Engineer Program Objectives	Performance Measures	Clearly Stated?	Measurable?	Address Program Performance?	Address Program Cost?
Goal:					
<ul style="list-style-type: none"> Review all commercial and site plans and subdivision developments to determine compliance with the Land Development Code and the County's stormwater requirements. 					



Per County Budget		Per Review Team Assessment			
0200 County Engineer Program Objectives	Performance Measures	Clearly Stated?	Measurable?	Address Program Performance?	Address Program Cost?
<ul style="list-style-type: none"> Perform subdivision development reviews to ensure compliance with the Santa Rosa County Land Development Code for four (4) submittal phases: Preliminary Plat, Construction Plans, Final Plat, Acceptance and Maintenance of Infrastructure. Provide responsive engineering and surveying services to all departments. 					
Strategic Plan Outcome: A. Innovative Infrastructure					
<i>Return site plan reviews within 10 days</i>	<i>Note: No corresponding performance measure</i>	Yes	Yes	Yes	No
<i>Return resubmittals within 5 days</i>	<i>Note: No corresponding performance measure</i>	Yes	Yes	Yes	No
<i>Note: No corresponding objective</i>	<i>Pre-Application Meetings</i>				
<i>Note: No corresponding objective</i>	<i>Commercial site plan reviews</i>				
<i>Note: No corresponding objective</i>	<i>Preliminary plats reviewed</i>				
<i>Note: No corresponding objective</i>	<i>Construction plans reviewed</i>				
<i>Note: No corresponding objective</i>	<i>In-house design projects</i>				
<i>Note: No corresponding objective</i>	<i>Projects under management</i>				

FIGURE 4-2: Department Goals and Objectives.
 Source: County’s FY2023 Adopted Budget.

As indicated in the tables above, the objectives do not address program cost. In addition, the objective to “Maintain Safe Bridges” is too general to determine appropriate performance measures. Therefore, the subtask is partially met.

DRAINAGE AND STORMWATER

Should the referendum pass, the County will use drainage and stormwater surtax funds to address various infrastructure concerns. Stormwater runoff produced from heavy rain results in flooding of roadways, homes, and creation of standing water. Hurricanes and tropical storms also impact County drainage and stormwater management. County residents raised drainage and stormwater concerns during the strategic planning process.



To address the requirements of this subtask, the MJ Team interviewed department management and staff and reviewed the relevant supporting documentation. The Fiscal Year 2023 Adopted Budget provides the formally documented department overview goals and objectives. Following is the department overview and table listing the goals, objectives, and reference to the County’s Strategic Plan outcome.

Department 2100 - Roads and Bridges-Drainage and Stormwater: The Road and Bridge department’s overall mission includes drainage work and numerous other services as shown in **Figure 4-3**.

Per County Budget		Per Review Team Assessment			
2100 Roads and Bridges – Drainage and Stormwater Transportation Program Objectives	Performance Measure	Clearly Stated?	Measurable?	Address Program Performance?	Address Program Cost?
Goal: Provide cost effective maintenance of roadways, rights-of-way, bridges, and drainage infrastructure.					
County Strategic Plan Outcome: A. Innovative Infrastructure					
<i>Maintain drainage ways</i>	<i>Linear feet of drainage ways cleaned/cleared</i>	Yes	Yes	Yes	No
<i>Maintain stormwater ponds</i>	<i>Stormwater ponds maintained (quantity)</i>	Yes	Yes	Yes	No
<i>Note: No corresponding objective</i>	<i>Percent of all work/task orders completed</i>				

FIGURE 4-3: Department Goals and Objectives.
 Source: County’s FY2023 Adopted Budget.

As indicated in the table above, the objectives do not address program cost. Therefore, the subtask is partially met.

LAW ENFORCEMENT

The County Sheriff’s Office is a separately elected constitutional office that will use surtax funds to purchase vehicles and other law enforcement equipment and replacement items. To address the requirements of all subtasks related to law enforcement, the MJ Team interviewed the Chief deputy and Finance director and reviewed the relevant supporting documentation.

The Fiscal Year 2023 Adopted Budget provides the formally documented department overview goals and objectives. Following is the department overview and table listing the goals, objectives, and reference to the County’s Strategic Plan outcome.



0075 Sheriff: Pursuant to *Florida Statutes*, the sheriff is the chief law enforcement officer within the County. The sheriff is required to provide basic services to all citizens residing within Santa Rosa County as shown in **Figure 4-4**. These include law enforcement, jail operations, and court security. The Sheriff also tracks sexual predators/offenders, conducts flight operations, investigates child protection cases, serves civil process, manages pre-trial services, and conducts joint operations with state and federal law enforcement agencies. The sheriff serves as the primary law enforcement officer to the unincorporated areas of Santa Rosa County.

Per County Budget	Per Review Team Assessment			
Program Objectives	Clearly Stated?	Measurable?	Address Program Performance?	Address Program Cost?
Goal: Serve and safeguard all people in Santa Rosa County				
County Strategic Plan Outcome: N/A – Separate County Entity				
<i>Fulfill law enforcement responsibilities as mandated by the Florida State Constitution.</i>	Yes	No	No	No
<i>Fulfill corrections-related responsibilities as mandated by the Florida State Constitution and Statutes. Operate the County Correctional Facility in the most efficient and effective manner. Provide the public with safe and secure structures that comply with standards set forth by local, State, Federal and other governing bodies for correctional operations.</i>	Yes	No	No	No
<i>Court security will only be maintained by those individuals who are trained and qualified to perform the functions associated with judicial security.</i>	Yes	No	No	No

FIGURE 4-4: Department Goals and Objectives.
 Source: County’s FY2023 Adopted Budget.

The MJ Team also reviewed the Sheriff’s FY2024 – FY2028 Strategic Plan. The most relevant goal is Goal 5: The Santa Rosa County Sheriff’s Office will ensure that staff gets adequate training and safety equipment. Strategy 2 states that the agency will provide and maintain equipment to protect the deputies by upgrading when needed and/or when practical replacing existing ones with new and improved items. This strategy is clearly stated but not measurable and does not address program cost. Therefore, the subtask is partially met.

FIRE

This subtask is not applicable as the County does not manage the fire departments. The County does not have a fire department.



PUBLIC FACILITIES AND CAPITAL EQUIPMENT

Public facilities encompasses libraries, parks, and playgrounds. Should the referendum pass, surtax funds will be used for library expansion, park and playground improvements, and related capital equipment. To address the requirements of all subtasks related to public facilities, capital equipment, and recreation, the MJ Team interviewed the Facilities Management Department’s facilities superintendent and reviewed the relevant supporting documentation.

The Fiscal Year 2023 Adopted Budget provides the formally documented department overview goals and objectives. Following is the department overview and table listing the goals, objectives, and reference to the County’s Strategic Plan outcome.

2331 Facilities Management: includes facilities, parks and recreation and courthouse maintenance. The department is responsible for planning future facility needs for the county as well as creating efficiencies in current operations as shown in **Figure 4-5**. The department serves the citizens of Santa Rosa County and occupants of county facilities through the provision of professional operations, and repair & maintenance services. It also provides and maintains facilities that are clean, safe, and fully functional. Facilities Management was a newly created department in the FY2020 Budget. In FY2021, the building maintenance departments within the general fund were consolidated into facilities management.

Per County Budget		Per Review Team Assessment			
Facilities Management Program Objectives	Performance Measure	Clearly Stated?	Measurable?	Address Program Performance?	Address Program Cost?
Goal:					
<ul style="list-style-type: none"> Maintain a clean and safe environment, and accessible facilities that citizens and staff are comfortable in while conducting business with Santa Rosa County. Achieve consistent completion of all necessary maintenance requests. 					
Strategic Plan Outcome: Organizational Excellence					
<i>Perform monthly indoor air quality monitoring at 100% of county facilities</i>	<i>Note: No corresponding performance measure</i>	Yes	Yes	No	No
<i>Maintain air quality within EPA acceptable ranges and ANSI/ASHRAE</i>	<i>Note: No corresponding performance measure</i>	Yes	Yes	No	No
<i>Change filters in and lubricate 100% of HVAC units quarterly</i>	<i>Percent of filters changed, and HVAC units lubricated quarterly</i>	Yes	Yes	No	No

FIGURE 4-5: Department Goals and Objectives.
 Source: County’s FY2023 Adopted Budget.



As indicated in the table above, the objectives do not address program cost and the department does not report performance measures related to all objectives. In addition, the objectives do not clearly align with the goals. Therefore, the subtask is not met.

RECREATION AND NATURAL RESOURCES

Recreation involves parks and playgrounds. To address the requirements of all subtasks related to public facilities, capital equipment, and recreation, the MJ Team interviewed the Facilities Management Department’s facilities superintendent. Surtax funds for recreation will be used to support capital improvements including infrastructure and public facility projects like enhancing and expanding existing open spaces, recreation facilities and trails, expanding and repairing water access at boat ramps and kayak launches, and improving accessibility to all users.

The County is engaged, through its Environmental Department (ED), in efforts to ensure that natural resources are maintained for future generations. ED will use surtax funds to promote health and safety initiatives focused on protecting the environment and preserving natural resources. To address the requirements of all subtasks related to natural resources, the MJ Team interviewed the environmental director and the assistant environmental director and reviewed relevant supporting documentation.

The Fiscal Year 2023 Adopted Budget provides the formally documented department overview goals and objectives. Following is the department overview and table listing the goals, objectives, and reference to the County’s Strategic Plan outcome.

2410 Environmental Control: The Environmental Department has the responsibility of environmental and regulatory permitting and associated document preparation for any county designed and constructed projects as shown in **Figure 4-6**. The department will coordinate with other federal, state, and other county departments for inspection of projects involving stormwater management, hazard mitigation, ambient water quality monitoring, seagrass monitoring, and participation in the Pensacola Perdido Bay Estuary Program. The Environmental Department oversees the Solid Waste, Navarre Beach Utility and Mosquito Control divisions.

Per County Budget		Per Review Team Assessment			
Environmental Control Program Objectives	Performance Measure	Clearly Stated?	Measurable?	Address Program Performance?	Address Program Cost?
Goal: Health and safety of the community and its natural resources					
Strategic Plan Outcome: Public Health & Safety					
<i>Review, inventory, and measure impacts to existing natural resources</i>	<i>Note: No corresponding performance measure</i>	Yes	No	Yes	No
<i>Review potential impacts to existing natural resources through permitting, compliance</i>	<i>Note: No corresponding performance measure</i>	Yes	No	Yes	No



Per County Budget		Per Review Team Assessment			
Environmental Control Program Objectives	Performance Measure	Clearly Stated?	Measurable?	Address Program Performance?	Address Program Cost?
<i>inspections, investigations, and enforcement proceedings</i>					
<i>Monitor compliance with natural resource protection requirements</i>	<i>Note: No corresponding performance measure</i>	Yes	No	Yes	No
<i>Note: No corresponding objective</i>	<i>Education & Outreach</i>				
<i>Note: No corresponding objective</i>	<i>Public Involvement/ Participation</i>				
<i>Note: No corresponding objective</i>	<i>Illicit Discharge, Detection/Elimination</i>				
<i>Note: No corresponding objective</i>	<i>Construction Site Stormwater, Runoff Control</i>				
<i>Note: No corresponding objective</i>	<i>Pollution Prevention/Good Housekeeping</i>				

FIGURE 4-6: Department Goals and Objectives.
 Source: County’s FY2023 Adopted Budget.

As indicated in the table above, the objectives do not address program cost. In addition, performance measures were not reported related to each objective. Therefore, the subtask is not met.

LAND CONSERVATION

Land conservation is under the purview of the County’s Environmental Department. To address the requirements of all subtasks related to Land Conservation, the MJ Team interviewed the Environmental Director and the Assistant Environmental Director.

The County’s Land Conservation Program began in April 2023 when the County acquired its first property for Land Conservation known as Creets Landing. The County will use surtax funds to develop and expand the land acquisition program.

This subtask is not applicable because the Land Conservation program is in its infancy, goals and performance measures have not been established.

RECOMMENDATION 4.1 – Enhance program-level goals and objectives so they are clearly stated, measurable and address key aspects of the program’s performance and cost.



SUBTASK 4.2 – Review program-level goals and objectives to ensure that they are consistent with the county’s strategic plan.

OVERALL CONCLUSION

Overall, Santa Rosa County partially met expectations for Subtask 4.2. We determined that goals and objectives for Transportation, Drainage & Stormwater, and Recreation and Natural Resources align with the county’s strategic plan, thus the subtask is met.

The goals and objectives for Facilities Management are not clearly consistent with the Organizational Excellence outcome in the County’s Strategic Plan and thus this subtask is not met. The goals for the Sheriff’s Office do not refer to the County’s Strategic Plan and are not included in the Sheriff’s Strategic Plan and thus this subtask is deemed not met for the Sheriff’s Office.

This subtask is not applicable for Land Conservation because the program is in its infancy, goals, objectives and performance measures have not been formalized. For Fire, this subtask is not applicable as the County does not have a fire department and does not manage the fire departments.

Therefore, the overall conclusion for this subtask is partially met. 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

To address the requirements of this subtask, the MJ Team interviewed department staff and requested supporting documents. The information the County provided is discussed below as well as the analysis we performed to evaluate the program.

The MJ Team obtained the County’s 2035 Strategic Plan. The Santa Rosa County BOCC, with the help of the community, identified five (5) key outcomes in its 2035 Strategic Plan including:

- A. Innovative Infrastructure;
- B. Organizational Excellence;
- C. Community Services;
- D. Economic Vitality; and
- E. Public Health and Safety.

Each key outcome contains goals to help the County to successfully achieve outcomes. The goals each have specific solution strategies which correspond to an action item and a metric which is a measurable result. As shown in **Figure 4-7**, this structure is designed to provide both the County and its residents with tangible measures and long-term indicators of success to evaluate progress throughout the life of the strategic plan.



Key Outcome / Goals per County Strategic Plan	Related Program-Level Goals / Objectives per Subtask 4.1
A. Innovative Infrastructure Outcome	
A-1 Reduce Traffic Congestion	
<p>A-1a. Proactively Monitor and Update Transportation Plans for Standard and Smart Technologies</p> <p>Long-Term Metric</p> <ul style="list-style-type: none"> • Maintain Federally Funded Classifications: Continuous funding is available to apply to infrastructure as needed. • Use Level of Service, Average Daily Traffic, and Traffic Impact Statement to Prioritize Capacity and Safety Improvements: Congestion mitigation efforts will be planned and delivered in a timely manner; Traffic calming and safety measures will become more prevalent on county roadways. • Upgrade roadways and highways for use of smart technology. 	
<p>A-1b. Maintain Safe Bridges</p> <p>Long-Term Metrics:</p> <ul style="list-style-type: none"> • Prompt Bridge Maintenance: 100% of bridge repairs submitted are completed within 20 business days. • Bridges Eligible for Green Infrastructure and nature-based solutions: Increase in bridges that demonstrate use of green infrastructure implementation. • Seek Funding from Bridge Replacement and Rehabilitation Program (HBRRP) for County Highways: Funding from HBRRP will be sought and maintained. 	<p>Transportation Goal: Provide cost effective maintenance of roadways, rights-of-way, and bridges.</p>
<p>A-1c. Maintain Existing Roadways</p> <p>Long-Term Metrics:</p> <ul style="list-style-type: none"> • Resurfacing Program: Roadways resurfaced on a regular basis and receive less unscheduled need of repair. • Scheduled Roadway Audits: Roadways are less interrupted with unplanned need of repair. • Database of Roadways Eligible for Green Infrastructure: A database will exist for roadways that are eligible for green infrastructure. 	<p>Transportation Goal: Provide cost effective maintenance of roadways, rights-of-way, and bridges.</p>
A-2 Plan and Approve Capital Improvement Projects (CIPs)	
<p>A-2a Complete Critical Infrastructure Before Potential Issues Arise</p> <p>Long-Term Metrics:</p> <ul style="list-style-type: none"> • Proactive CIP Prioritization: Major infrastructure needs foreseen and accomplished prior to threats occurring. 	
A-3 Improve Accessibility	
<p>A-3a Plan Walkable and Bicycling Connections</p> <p>Long-Term Metrics:</p>	<p>Transportation Goal: Provide cost effective maintenance of roadways, rights-of-way, and bridges.</p>



Key Outcome / Goals per County Strategic Plan	Related Program-Level Goals / Objectives per Subtask 4.1
<ul style="list-style-type: none"> Partnership with Florida Alabama Transportation Planning Organization (TPO): Regular county attendance at FL-AL TPO meetings. Complete Streets Policy: Complete Streets recognized as valuable within the County. ADA Compliant: 50% of county owned/maintained parks and recreation sites are ADA compliant within 5 years. Prioritize Sidewalk Gaps: Deficient sidewalks will be identified, planned for and funded. 	
<p>A-4 Improve Energy Efficiency</p>	
<p>A-4a Inventory and Audit County Infrastructure and Facilities for Energy Efficiency</p> <p>Long-Term Metrics:</p> <ul style="list-style-type: none"> Energy Audits with Prioritization. County Infrastructure and Facilities Upgraded for Energy Efficiency in Systematic Manner. 	
<p>A-5 Support Effective and Innovative Stormwater Management and Flood Mitigation</p>	<p>Drainage and Stormwater Goal: Provide cost effective maintenance of drainage infrastructure.</p>
<p>A-5a Maintain, Support and Plan for Stormwater Management and Flood Mitigation</p> <p>Long-Term Metrics:</p> <ul style="list-style-type: none"> Complete Projects Indicated in Annual Stormwater Management Program (SWMP): SWMP administered in a systematic manner per regulations. Land Acquisition: Additional acreage available to support a reliable source of water and soil in protected floodplains. Planning Map: Map available as resource for land acquisitions. 	
<p>A-5b Maintain Agricultural Awareness of Current Water Resource Program Available</p>	
<p>A-5c Create a BMP Booklet for Residential Property Stormwater Resilience</p>	
<p>A-5d Increase Use of Online Interactive GIS Mapping Services and App to Locate Stormwater Issues</p>	
<p>A-6 Improve the Resilience of all Infrastructure</p>	
<p>A-6a Educate the Community on How to Create Enduring Infrastructure with Increased Satisfaction Rates</p>	



Key Outcome / Goals per County Strategic Plan	Related Program-Level Goals / Objectives per Subtask 4.1
B. Organizational Excellence	
<i>B-1 Cultivate and Maintain Community Partnerships</i>	
<i>B-2 Plan Capital Improvement Projects (CIPs) and Allocate Resources</i>	
<i>B-3 Respond Adeptly to Changes and Opportunities</i>	
C. Community Services	
<i>C-1 Provide Diverse, Affordable, and High-Quality Housing</i>	
<i>C-2 Provide a Variety of Recreational and Cultural Opportunities</i>	
<i>C-3 Focus on Community Health</i>	
<i>C-4 Protect Natural and Historical Resources</i>	
D. Economic Vitality	
<i>D-1 Support and Grow the Local Economy and Maintain the County's Fiscal Well-Being</i>	
<i>D-2 Promote a Healthy and Robust Agricultural Sector</i>	
<i>D-3 Support High-Paying Jobs Capitalizing on the Unique Local Economic Resources and Workforce of Santa Rosa County</i>	
<i>D-4 Promote Well-Directed Improvement and Incentive Programs</i>	
E. Public Health and Safety	
<i>E-1 Support Health and Welfare to Most Vulnerable</i>	
<i>E-2 Provide High-Quality Essential Public Safety Services</i>	
<i>E-3 Support Disaster Planning and Mitigation Efforts</i>	
<i>E-4 Protect Lives, Property and Natural Environments</i>	Recreation and Natural Resources Goal: Health and Safety of the Community and Its Natural Resources.

FIGURE 4-7: Santa Rosa County 2035 Strategic Plan.
 Source: Santa Rosa County.

As indicated in **Figure 4-7**, goals and objectives for Transportation, Drainage & Stormwater, and Recreation and Natural Resources align with the county’s strategic plan. The goals and objectives for Facilities Management are not clearly consistent with the Organizational Excellence outcome in the County’s Strategic Plan. The goals for the Sheriff’s Office do not refer to the County’s Strategic Plan and are not included in the Sheriff’s Strategic Plan.

RECOMMENDATION 4.2 – Align and document program goals and objectives to be consistent with the County’s or Sheriff’s strategic plan.



SUBTASK 4.3 – Review the measures and standards the county uses to evaluate program performance and cost, and determine if they are sufficient to assess program progress toward meeting its stated goals and objectives.

OVERALL CONCLUSION

Overall, Santa Rosa County does not meet expectations for Subtask 4.3. We determined that Transportation and Drainage & Storm Water goals and objectives do not include analysis pertinent to management’s decision-making such as the number of projects planned versus completed, whether projects were completely timely, or whether projects were completed within budget. Therefore, these programs partially met the subtask.

Public Facilities and Capital Equipment reports only one (1) performance measure which is insufficient and does not address facilities or other equipment, number of projects planned versus completed, whether projects were completely timely, or whether projects were completed within budget and thus this subtask is not met.

Recreation and Natural Resources performance measures do not address public facilities, number of projects planned versus completed, whether projects were completely timely, or whether projects were completed within budget and thus this subtask is not met.

For Law Enforcement, the Sheriff's Office’s Strategic Plan and budget documents lack performance measures and thus this subtask is not met.

This subtask is not applicable for Land Conservation because program is in its infancy, goals, objectives and performance measures have not been formalized. For Fire, this subtask is not applicable as the County does not have a fire department and does not manage the fire departments.

Therefore, the overall conclusion for this subtask is not met. 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

To address the requirements of this subtask, the MJ Team interviewed department staff and requested supporting documents. The information the County provided is discussed below as well as analysis we performed to evaluate the program.

TRANSPORTATION

Should the referendum pass, the County will use transportation surtax funds to plan, finance, construct, reconstruct, renovate, and improve roads, bridges, and related infrastructure. The Transportation program is within the jurisdiction of the Public Works & Environmental Department (PW).



To address the requirements of this subtask, the MJ Team reviewed the County’s FY2023 Adopted Budget to obtain the formally documented goals, objectives and performance measures as indicated in the following table shown in **Figures 4-8** and **4-9** below.

2100 Road and Bridges/Transportation Performance Measures	FY21 Actual	FY22 Actual	FY23 Projected
<i>Percent of work orders completed within 10 working days’ notice</i>	89%	83%	85%
<i>Percent of bridge repairs completed within 20 working days’ notice</i>	70%	95%	90%
<i>Miles or rights-of-way mowed</i>	8,920	9,010	10,050
<i>Miles of roads resurfaced</i>	31.17	54	60
<i>Percent of all work/task orders completed</i>	89%	93%	91%

FIGURE 4-8: Santa Rosa County Performance Measures.
 Source: Santa Rosa County, FY2023 Adopted Budget.

0200 County Engineer Performance Measures	FY21 Actual	FY22 Actual	FY23 Projected
<i>Pre-Application Meetings</i>	120	110	115
<i>Commercial site plan reviews</i>	201	144	180
<i>Preliminary plats reviewed</i>	59	45	50
<i>Construction plans reviewed</i>	56	52	55
<i>In-house design projects</i>	4	4	4
<i>Projects under management</i>	48	54	50

FIGURE 4-9: Santa Rosa County Performance Measures.
 Source: Santa Rosa County, FY2023 Adopted Budget.

The performance measures do not include other analysis pertinent to management’s decision-making such as the number of projects planned versus completed, if projects were completely timely, or if projects were completed within budget. Thus, this subtask is partially met.

DRAINAGE AND STORMWATER

The Drainage and Stormwater program is within the jurisdiction of the County Engineering and PW departments. Both disciplines are necessary to maintain the County’s drainage and stormwater systems. Should the referendum pass, the County will use surtax funds to address various drainage and stormwater infrastructure concerns.

To address the requirements of this subtask, the MJ Team reviewed the County’s FY2023 Adopted Budget to obtain the formally documented goals, objectives and performance measures as indicated in **Figure 4-10** below in the following table.



2100 Road and Bridges/Drainage and Stormwater Performance Measures	FY21 Actual	FY22 Actual	FY23 Projected
<i>Linear feet of drainage ways cleaned/cleared</i>	25,200	14,030	14,100
<i>Stormwater ponds maintained</i>	201	279	285
<i>Percent of all work/task orders completed</i>	89%	93%	91%

FIGURE 4-10: Santa Rosa County Performance Measures.
Source: Santa Rosa County, FY2023 Adopted Budget.

The performance measures do not include other analysis pertinent to management’s decision-making such as the number of projects planned versus completed, if projects were completely timely, or if projects were completed within budget. Thus, this subtask is partially met.

LAW ENFORCEMENT

Should the referendum pass, the County will use surtax funds to enhance public safety, which includes law enforcement and fire operations. The County Sheriff’s Office is a separately elected constitutional office that will use surtax funds to purchase vehicles and other law enforcement equipment and replacement items.

To address the requirements of this subtask, the MJ Team reviewed the County’s FY2023 Adopted Budget to obtain the formally documented goals, objectives and performance measures. The FY2023 Adopted Budget does not contain performance measures for the Sheriff’s Office. The MJ Team also reviewed the Sheriff’s Office’s Strategic Plan and budget documents noting a lack of performance measures. Thus, this subtask is not met.

FIRE

This subtask is not applicable as the County does not have a fire department and is not directly involved in fire safety operations.

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

Public facilities encompass libraries, parks, playgrounds, trails, boat ramps, and athletic fields. Should the referendum pass, surtax funds will be used for library expansion, park and playground improvements, and related capital equipment. This program also encompasses recreation. Surtax funds for recreation will be used to support capital improvements including infrastructure and public facility projects like enhancing and expanding existing open spaces, recreation facilities and trails, expanding and repairing water access at boat ramps and kayak launches.

To address the requirements of this subtask, the MJ Team reviewed the County’s FY2023 Adopted Budget to obtain the formally documented goals, objectives and performance measures as indicated in **Figure 4-11** in the following table.



Performance Measures – 2331 Facilities Management	FY21 Actual	FY22 Actual	FY23 Projected
<i>Percent of filters changed, and HVAC units lubricated quarterly</i>	100%	100%	100%

FIGURE 4-11: Santa Rosa County Performance Measures.
 Source: Santa Rosa County, FY2023 Adopted Budget.

This department reports only one (1) performance measure which is insufficient and does not address facilities or other equipment. The performance measures do not include other analysis pertinent to management’s decision-making such as the number of projects planned versus completed, if projects were completely timely, or if projects were completed within budget. Thus, this subtask is not met.

RECREATION AND NATURAL RESOURCES

Recreation, which involves parks and playgrounds, is under the purview of the facilities superintendent who works in the Facilities Management Department. Through its Environmental Department (ED), the County is engaged in efforts to ensure that natural resources are maintained for future generations.

To address the requirements of this subtask, the MJ Team reviewed the County’s FY2023 Adopted Budget to obtain the formally documented goals, objectives and performance measures as indicated in **Figure 4-12** in the following table.

Performance Measures – 2410 Environmental Control		FY21 Actual	FY22 Actual	FY23 Projected
Education & Outreach	345 attendees	525	600	
Public Involvement/ Participation	14 programs	66	70	
Illicit Discharge, Detection/Elimination	25 inspections	21	25	
Construction Site Stormwater, Runoff Control	892 residential sites reviewed	996	1,100	
Pollution Prevention/Good Housekeeping	1,148 gallons waste fluids recycled	3,669		2,409

FIGURE 4-12: Santa Rosa County Performance Measures.
 Source: Santa Rosa County, FY2023 Adopted Budget.

The performance measures do not address public facilities. In addition, the performance measures do not include analysis pertinent to management’s decision-making such as the number of projects planned versus completed, if projects were completely timely, or if projects were completed within budget. Thus, this subtask is not met.



LAND CONSERVATION

Because the Land Conservation program is in its infancy, documented policies and procedures are not available and this subtask is not applicable.

RECOMMENDATION 4.3 – Revise and implement the measures and standards used to evaluate program performance and cost and ensure they are sufficient to assess program progress toward meeting its stated goals and objectives.

SUBTASK 4.4 – 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, Santa Rosa County met expectations for subtask 4.4. All programs reviewed that will benefit from the surtax met the subtask except Land Conservation and Fire met the subtask. This subtask is not applicable for Land Conservation because the program is in its infancy, and goals, objectives, and performance measures have not been formalized. For Fire, this subtask is not applicable as the County does not have a fire department and does not manage the fire departments.

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

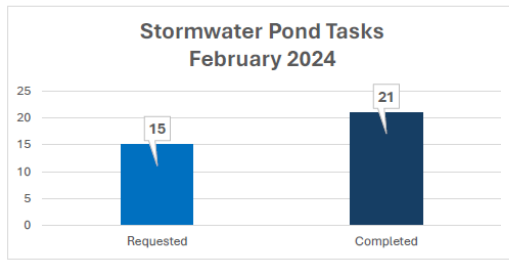
To address the requirements of this subtask, the MJ Team interviewed department staff and requested supporting documents. The information the County provided is discussed below as well as analysis we performed to evaluate the program.

TRANSPORTATION

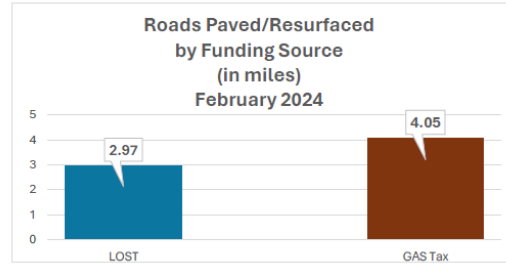
Should the referendum pass, the County will use transportation surtax funds to plan, finance, construct, reconstruct, renovate, and improve roads, bridges, and related infrastructure. The Transportation program is within the jurisdiction of the Public Works & Environmental Department (PW). The County provided the following documents as examples of methods to ensure program goals and objectives will be met.

- 2045 Long-Range Transportation Plan which provides a blueprint for maintaining and enhancing the regional transportation system
- Recent bridge inspection reports
- Management reports discussed in Task 1.1
- Monthly Commissioner Report as shown in **Figure 4-13**

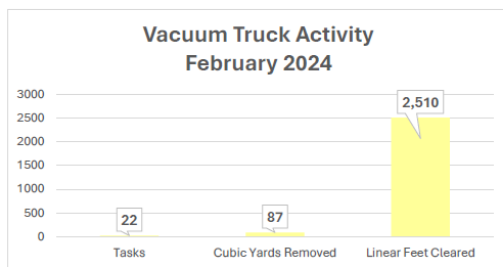
Commissioner Updates, February 2024



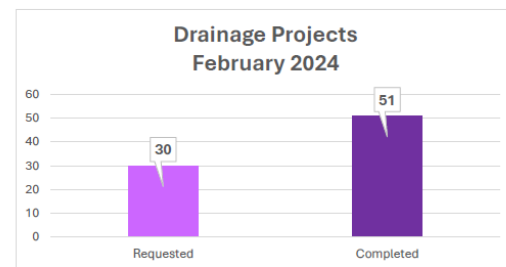
Stormwater Pond Tasks - A total of 15 requests were received and 21 requests were completed during the February timeframe. Stormwater Pond Tasks include vegetative mowing, debris cleanup, and tall vegetation pruning and removal within county owned stormwater ponds and associated structures.



Road Paving/Resurfacing - A total of approximately 7.02 miles of roadways were Paved or Resurfaced during the February timeframe. This includes projects utilizing some or all of the following funding: Gas Tax, LOST, Primary Roads, RESTORE or other funding.



Vacuum Truck Activities - Approximately 2,510 linear feet of pipe cleaned with 87 cubic yards of sediment removed during the February timeframe. Vacuum truck activities include the removal of excess or clogged sediment and vegetative materials from drainage structures such as inlet boxes, manholes, and drainage pipes.



Drainage Projects - A total of 30 drainage tasks were requested and a total of 51 drainage tasks were completed during the February timeframe. Drainage tasks include repair, reconstruction, removal of sediment, vegetation, and debris from various drainage structures.

FIGURE 4-13: Example Monthly Commissioner Report.
 Source: Santa Rosa County.

The County holds monthly Capital Program Progress meetings to identify and document to provide status updates of existing and future projects. The County uses Microsoft Teams Planner to report the status of projects monthly. Each department is responsible for updating their project buckets with upcoming milestone due dates, identifying the current project manager(s), updating the current project phases, and updating project status notes and milestones. As shown in **Figure 4-14**, the following is an excerpt from the Capital Program Project Updates reviewed during the monthly meetings.

CAPITAL PROGRAM PROJECT UPDATES
 4/10/2024

Task Name	Bucket Name	Progress	Assigned To	Due Date	Checklist Items	Labels	Description
Pine Blossom Road Drainage	Projects in Design	in progress	John Studstill	04/19/2024	Final Submittal;60% Submittal;Permits Obtained;Upload final docs to CIP folder;90% Submittal;Move to Construction	Stormwater;Grants	The initial task was to study the area on Pine Blossom Road from Happy Hollow Road to Eagle Drive to assess the drainage and flooding problems in the area. Once the study was completed, a design task order was awarded to provide a full design for the drainage improvements in the area. Delays in the project were a result of needing additional survey during the design. Additional delays are result of determining the need for drainage easements on Happy Hollow Road.
MIP WWTP	Projects in Design	in progress	Michael Schmidt;Rebecca Jones	04/30/2024	Move to construction;FOEP Permit;Upload final docs to CIP folder;Final Plans	Environmental	New Wastewater Treatment Plant located in Milton Interchange Park. The project due date was moved to April 30, 2024. Project is still being review by permitting agencies.
North Spencer Field Road Extension / Multi-Use Path	Projects in Design	in progress	John Studstill;Rebecca Jones	04/30/2024	Upload final docs to CIP folder;final submittal;move to construction	Transportation	Working with Consultant to reduce scope for Multi-Use Path Design and Roadway Concept for the extension

FIGURE 4-14: CIP Planning Meeting.
 Source: Santa Rosa County.

Based on the analysis, this subtask is met.



DRAINAGE AND STORMWATER

The Drainage and Stormwater program is within the jurisdiction of the County Engineering and PW departments. Both disciplines are necessary to maintain the County’s drainage and stormwater systems. Should the referendum pass, the County will use surtax funds to address various drainage and stormwater infrastructure concerns.

The County provided the following documents as examples of methods to ensure program goals and objectives will be met.

- BOCC Change Order Approval form
- BOCC Contract Task Order Approval form which includes the scope of work, contract amount, and estimated project completion date
- Standard Operating Procedure - Illicit Discharge Detection dated as Revised September 2021
- Meeting minutes discussing project status by district
- Pine Blossom Road Drainage Study
- Spreadsheet tracking the Pine Blossom Road Drainage Study budget versus cumulative invoices paid

Based on the analysis, this subtask is met.

LAW ENFORCEMENT

Should the referendum pass, the County will use surtax funds to enhance public safety, which includes law enforcement and fire operations. The County Sheriff’s Office is a separately elected constitutional office that will use surtax funds to purchase vehicles and other law enforcement equipment and replacement items.

The County provided the following documents as examples of methods to ensure program goals and objectives will be met.

- Management reports discussed in Task 1.1

Based on the analysis, this subtask is met.

FIRE

This subtask is not applicable as the County does not have a Fire department and is not directly involved in Fire Safety operations.

PUBLIC FACILITIES AND CAPITAL EQUIPMENT

Public Facilities encompass libraries, parks, playgrounds, trails, boat ramps, and athletic fields. Should the referendum pass, surtax funds will be used for library expansion, park and playground improvements, and related capital equipment. This program also encompasses recreation. Surtax funds for recreation will be used to support capital improvements including



infrastructure and public facility projects like enhancing and expanding existing open spaces, recreation facilities and trails, expanding and repairing water access at boat ramps and kayak launches. To address the requirements of all subtasks related to Public Facilities, capital equipment, and recreation, the MJ Team interviewed the Facilities Management Department's Facilities Superintendent.

The County provided the following documents as examples of methods to ensure program goals and objectives will be met.

- Management reports discussed in Task 1.1
- Meeting minutes discussing project status by district

Based on the analysis, this subtask is met.

RECREATION AND NATURAL RESOURCES

Recreation, which involves parks and playgrounds, is under the purview of the facilities superintendent who works in the Facilities Management Department. Through its Environmental Department (ED), the County is engaged in efforts to ensure that natural resources are maintained for future generations. ED's divisions include Compliance and Natural Resource Management, Solid Waste Management, Navarre Beach Utilities, and Mosquito Control. ED will use surtax funds to expand programs to promote health and safety initiatives focused on protecting the environment and preserving natural resources.

The County provided the following documents as examples of methods to ensure program goals and objectives will be met.

- Management reports discussed in Task 1.1
- Monthly meeting minutes to ensure staff are adhering to policies and accomplishing compliance.

Based on the analysis, this subtask is met.

LAND CONSERVATION

Because the Land Conservation program is in its infancy, documented policies and procedures are not available. This subtask is not applicable.



RESEARCH TASK 5

SCOPE

The MJ Team did not divide Research Task 5 into separate program areas because the County’s management of public information is universal across all subtasks and applies to all County departments.

FINDING SUMMARY

THE ACCURACY OR ADEQUACY OF PUBLIC DOCUMENTS, REPORTS, AND REQUESTS PREPARED BY THE COUNTY WHICH RELATE TO THE PROGRAM.

Overall, Santa Rosa County met Task 5. Financial and non-financial information is easily accessible on the County website and social media platforms such as Facebook, NextDoor, and news releases are used to deliver information to a wider audience. Written procedures are in place to correct errors related to the dissemination of financial and non-financial information timely. However, the County does not have a formal tool in place to evaluate the accuracy and completeness of documents related to its programs. This type of program documentation should address whether financial and non-financial data provided to the public is accurate, relevant, and useful to its audience.

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, Santa Rosa County (the “County”) met expectations for Subtask 5.1. Countywide, and for all programs that will benefit from the surtax, financial and non-financial information systems provide useful, timely, and accurate information to the public. To reach this conclusion, the MJ Team conducted relevant interviews and reviewed supporting documentation related to the subtask.

ANALYSIS

The Santa Rosa County Office of Public Information is responsible for providing financial and non-financial communications with the public. The Office of Public Information works closely with various departments and elected officials to coordinate town halls, workshops, and other public meetings. Additionally, the Office of Public Information writes and produces various newsletters, which are used for department specific news as well as all County programs.

To address the requirements of this subtask, the MJ Team interviewed the Budget Director and the Public Information Officer.



The County provided multiple examples of documents as evidence that useful, timely, and accurate financial and non-financial data are easily accessible to the public. Examples of these types of documents include the following:

- Current financial audits and budget information
- Strategic planning information
- Informational graphics
- Media broadcasts of prior board meetings

As part of our assessment, the MJ Team noted that information is easily accessible on the county website, www.santarosa.fl.gov. Information on the website can be located either by using menu options or by typing keywords into the search bar feature. The County shares information on its Facebook pages and through news releases (often with photos and videos) when appropriate. For example, at the start and conclusion of a project involving Local Option Sales Tax (LOST) funding, a news release is generally drafted to note the project funding in addition to other important details that may be relevant to the public.

Facebook is the primary social media platform used by the Public Information Office as a tool to disseminate important information to the public. When appropriate (for situations such as major road closures), Nextdoor will also be used to target specific neighborhoods affected by a project. The Public Information Office utilizes six (6) main Facebook pages for information distribution related to Local Option Sales Tax (LOST) projects – Board of County Commissioners, District 1, District 2, District 3, District 4 and District 5. If a project has any relation to emergency management, the information will also be posted to the Santa Rosa County Emergency Management Facebook page.

In FY2022 and FY2023, County staff (primarily the Office of Management and Budget and Public Works Department) developed the annual capital plan by utilizing ClearGov a budgeting software. It was determined that this software did not fully meet staff needs for project management and procurement and the County made the decision to contract with OpenGov for budgeting, procurement, grant and capital management. The County currently uses OpenGov to develop all financial information such as accounting, budget, and capital project planning information that is made available to the public. Much of the County's non-financial information is generated by the Public Information Office (PIO). The PIO is responsible for creating clear, concise non-financial messaging for news releases, social media platforms, and open meetings such as Board of County Commissioners meetings that are live streamed so that this content is readily available to the public in a timely manner.



Figure 5-1 provides examples of financial and non-financial documents available to the public on the County’s website.

Sample Documents Available to the Public on the Website	
Financial Information	Description/Purpose
<i>Comprehensive Annual Financial Report (CAFR) 2022-2023</i>	<p>State law requires that every general-purpose local government publish, within forty-five (5) days after the completion of the audit report but no later than nine (9) months after the close of each fiscal year, a complete set of audited financial statements.</p> <p>This report provides a complete set of fiscal year-end financial statements presented in conformity with <i>generally accepted accounting principles (GAAP)</i> and audited in accordance with <i>generally accepted auditing standards</i> by a firm of licensed certified public accountants.</p>
<i>Fiscal Year 2024 Adopted Budget</i>	<p>As required by <i>Florida Statute 125.74(d)</i>, this budget is balanced, responsible, and brings together the goals and objectives of the Board of County Commissioners’ and priorities of the community. The Adopted Budget aims for user-friendliness by presenting summary information through text, tables, charts, and graphs. It is organized into seven (7) sections: Introduction, Budget Overview & Financial Summaries, Revenue Sources, Revenues by Fund, Expenditures by Department, Capital Improvements, and Debt.</p> <p>The purpose of the Adopted Budget is to present information so that the citizens or any layperson can understand how the county operates. It also aims to function as a communication tool, policy guide, financial plan, and operational guide for county programs.</p> <p>https://stories.opengov.com/countyofsantarosaf/bdf01674-afc9-4016-95e3-b0a3a53bc745/published/NKdaJvZg3?currentPageId=6570945b97ac9636d71ffccf</p>
<i>2035 Strategic Plan</i>	<p>The 2035 Santa Rosa Strategic Plan is an update to the 2025 Strategic Plan, A Way Forward. The 2035 Plan does not replace earlier plans but build upon and reinforces the Board’s vision and priorities.</p> <p>https://stories.opengov.com/countyofsantarosaf/bdf01674-afc9-4016-95e3-b0a3a53bc745/published/NKdaJvZg3?currentPageId=65807e387d7eb109770393f9</p> <p>The County uses a predetermined set of budgetary guidelines established through practices, as well as that provided in <i>Florida Statutes</i> Chapters 166 and 200.</p> <p>The budget and milage rate are adopted by separate ordinances prior to October 1st each fiscal year</p>
<i>Online Check Registers and Budget Amendments</i>	<p>Check registers and budget amendments outlining all board spending are published on all Board of County Commissioner Agendas. These documents are available for each Committee and Regular Commissioner Meeting. Notice of these meetings is published in the local newspaper as required by statute. Once the agenda is published on the website, a news release is sent as well as an event notice on Facebook.</p>
<i>Single Audit Report 2022-2023</i>	<p>The purpose of this report is to ensure the County is in compliance with the federal program's requirements for how the money can be used.</p> <p>Year 2022: https://www.santarosa.fl.gov/DocumentCenter/View/7054/2022-Single-Audit-Report?bidId=</p> <p>Year 2023: https://www.santarosa.fl.gov/DocumentCenter/View/7877/2023-Single-Audit?bidId=</p>



Sample Documents Available to the Public on the Website	
Non-Financial Information	Description/Purpose
<i>Stay Connected</i>	The Public Information Office distributes news to the public through a variety of social media avenues to conduct outreach to the public. https://www.surveymonkey.com/r/LG5HDJT
<i>Customer Service Website Link</i>	The public have easy access to a wide range of support options. Users can contact the Customer Service telephone number to receive general information from one central source rather than being routed to multiple departments.
<i>Live Santa Rosa County Meetings</i>	Members of the public can provide comments on agenda items which must be related to topic presented by the board. https://www.santarosa.fl.gov/502/Live-Santa-Rosa-County-Meetings
<i>News and Social Media Releases</i>	The Public Information Office distributes news to the public through a variety of avenues from news releases to social media accounts.
<i>GoMaps – Interactive GIS Mapping System</i>	Allows the citizens to find information regarding Santa Rosa County address. The citizens can create and print custom maps as well as measure distance and areas of selected map features. https://cloud.santarosa.fl.gov/Gomaps/
<i>Citizen Connect</i>	This platform was designed to help the citizens access various services and information easily, as well as staying connected and engaged with their local government. https://www.santarosa.fl.gov/431/Citizen-Connect
<i>Current Road and Bridge Closure</i>	Provides informational updates such as road closures and bridge closures. This platform provides the public with the location of the closures, duration, and detours to take. https://www.santarosa.fl.gov/293/Current-Road-Bridge-Closures
<i>Emergency Management Spotlight</i>	This page highlights important strategies tools related to incidents such as severe weather, evacuations, and protective actions https://www.santarosa.fl.gov/974/Emergency-Management
<i>Infographics</i>	Graphic presentations of projects and other information that presents a visual image of projects supports by brief facts.

FIGURE 5-1: Current financial and nonfinancial information available on the website and through social media sources.

Source: Compiled by the MJ Team.

The MJ Team evaluated the timeliness of the financial documents presented in **Figure 5-1** based on the preparation calendar the County provided for each report and determined that all documents were completed on schedule and made available to the public shortly thereafter. The MJ Team also evaluated the timeliness of the non-financial documents shown in **Figure 5-1**. For example, the County’s Emergency Management alerts are time stamped with “updates” that shows the information is refreshed frequently. During a review of sample Board of Commissioner meeting notices and minutes, it was noted that meeting notices were posted in the newspaper timely and meeting materials were sent to Commissioners timely. Public meeting audio feeds are “live” and therefore, timely. Live feed videos are archived for



continued access. Sample news releases were provided and those that were evaluated were published in sufficient time to apprise the public of the event noted. Dates on sample social media postings also demonstrated the County disseminates information to the public in a timely manner.

Accordingly, the MJ Team concludes that public documents prepared by the County are useful, timely and available to the public.

SUBTASK 5.2 – Determine whether the public has access to program performance and cost information that is readily available and easy to locate.

OVERALL CONCLUSION

Overall, Santa Rosa County (the “County”) met expectations for Subtask 5.2. Countywide, and for all programs that will benefit from the surtax. The public has access to program performance and cost information that is readily available and easy to locate. To reach this conclusion, the MJ Team conducted relevant interviews and reviewed supporting documentation related to the subtask. Based on the public information reviewed on the County’s website, community members have access to transparent program performance and cost information that is readily available and easy to locate.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the Budget Director and the Public Information Officer, and we reviewed the following:

- Detailed program and cost information from the general fund budget
- Detailed program and cost information from the capital budget

In October 2023, the County transitioned to a cloud-based software tool, OpenGov, that promotes financial transparency. The County’s website is currently being updated, **Figure 5-2** provides an overview of high-level program and cost information, **Figures 5-3** and **5-4** provides surtax costs and uses.

Home › Departments › County Administration › Capital Projects

Capital Projects



FIGURE 5-2: Link to Capital Projects.
Source: Santa Rosa County website.

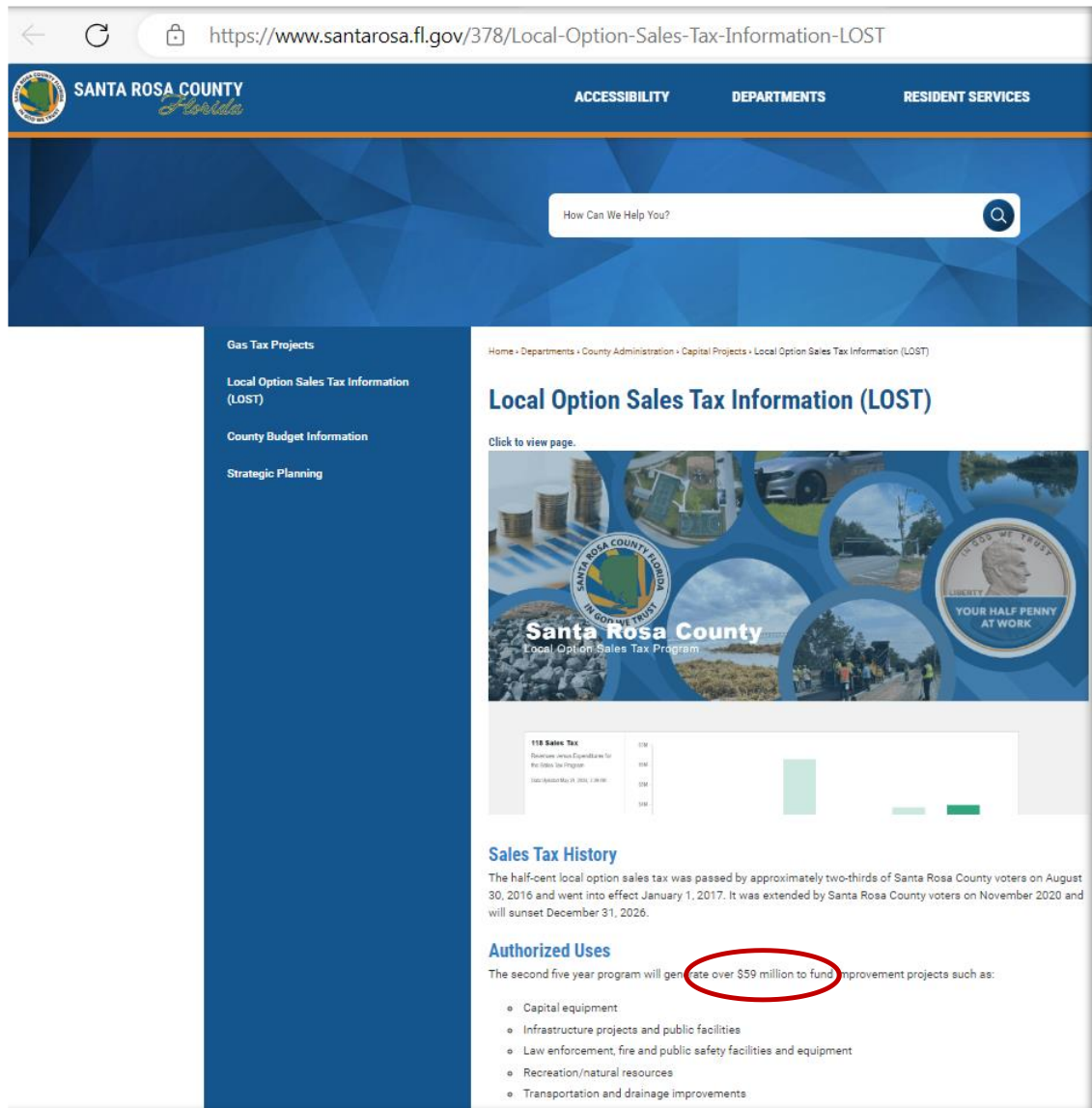


FIGURE 5-3: Surtax Program Costs and Uses.
 Source: Santa Rosa County website.

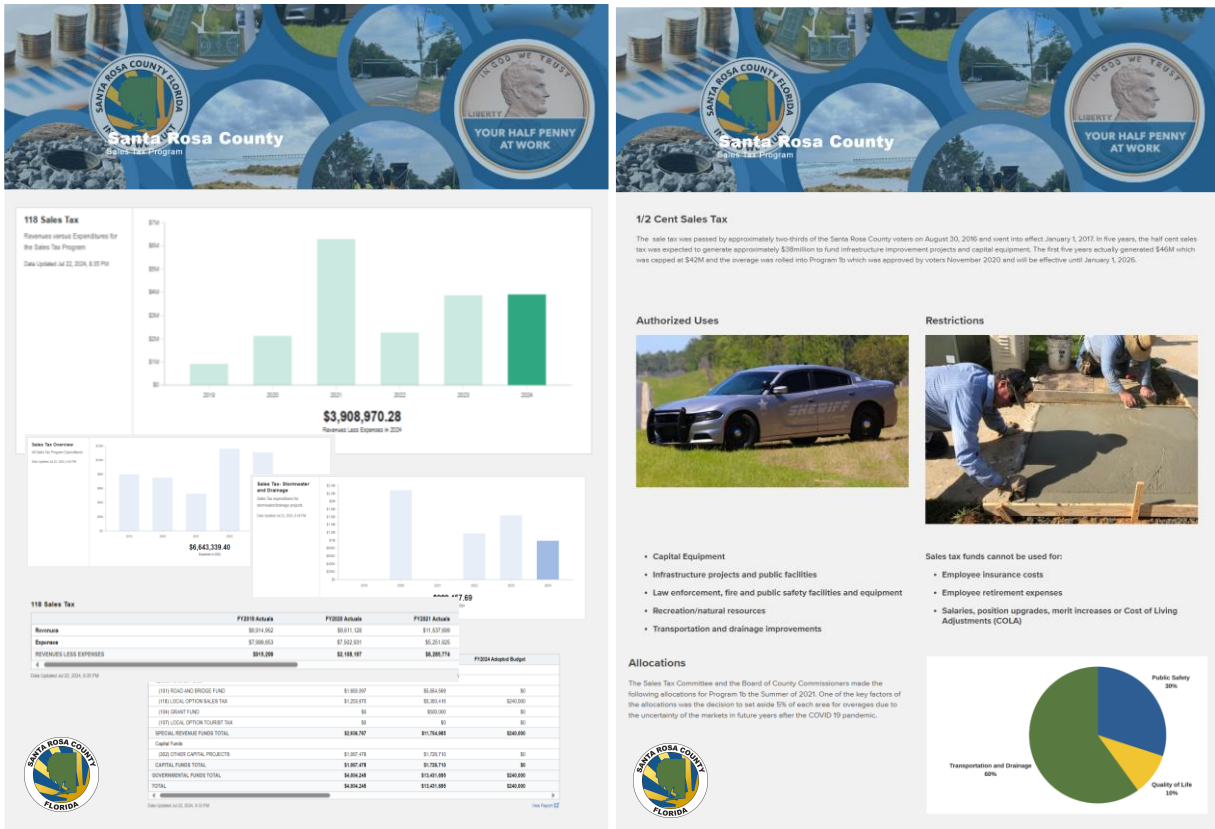


FIGURE 5-4: Surtax Program Costs and Uses.
 Source: Santa Rosa County website.

SUBTASK 5.3 – 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

Overall, Santa Rosa County (the “County”) partially met expectations for Subtask 5.3. Since the County has no clear process supported by a content evaluation/audit with associated internal or external reports, accordingly, this subtask is partially met countywide and for all programs that will benefit from the surtax.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the Public Information Officer and the Budget Director. Additionally, we reviewed documentation provided for processes the Clerk and Finance Department follow such as accounting policies and procedures and guidelines the Office of Management and Budget adhere to such as budget procedures to ensure accuracy and completeness when preparing the sample of documents outlined below:

- Comprehensive Annual Financial Report (CAFR) 2022-2023



- Single Audit Report 2022-2023
- Fiscal Year 2023 and FY2024 Adopted Budget
- Capital Improvement Plan (Included in the Fiscal Year 2024 Budget)
- Board of County Commissioners Agenda and Minutes (to Approve Projects)
- Sales Tax Website with Live Project Details
- Website pages and links
- Sample new releases and social media postings
- Live and archived meeting videos

The Clerk and Finance Department’s Accounting Policies and Procedures Manual was last updated in June 2021 and covers guidelines for processing (including approval authorities and internal controls) cash receipts; bank reconciliations; investments; capital assets, purchasing; vendors and payables; bids and bid documents, and payroll. Each of these functions has a significant impact on accurate and complete reporting related to finance, budget, and planning documents prepared by the County.

The Budget Department utilizes the OpenGov platform to create, plan, monitor and present the annual budget and is summarized below.

- Each February, the Budget Director starts the next fiscal year’s draft budget.
- Directors have three (3) months to complete their requests starting with a zero-based budget. Requests include operational costs, additional personnel and capital needs.
- Revenues are entered by the budget director based on taxable values from the property appraiser, estimates from the Florida Department of Revenue and historical trends, economic forecasts, and experienced judgement.
- A system dashboard provides a quick overview if the budget is balanced or not throughout the budgeting process. A summary view allows for quick review and balancing by fund.
- In June, the County Administrator, Assistant County Administrator, Budget Director, Budget Manager and each director meet and review each department’s budget. This review often results in modifications and additional balancing.
- In July, the tentative budget is reviewed by the County Administrator and Assistant County Administrator before publishing and presenting it to the Board of County Commissioners.
- In September, the final budget is reviewed by the directors, County Administrator, and Assistant County Administrator before being presented to the Board of County Commissioners for final adoption.

Moreover, it was noted that the County was the recipient of the Government Finance Officers Association (GFOA) Distinguished Budget Presentation Award for 2017-2023, which recognizes entities that implement guidelines established by the National Advisory Council on State and

Local Budgeting and GFOA best practices on budgeting. Each document submitted is graded by three (3) reviewers. At least two (2) of the reviewers must rate the document proficient or outstanding on all four (4) overall categories and all mandatory criteria for the document to receive the award.

Additionally, the County Engineer, Public Works management, Public Safety management, and the Sheriff administration work closely with the Clerk and Finance Department staff as well as the budget staff to coordinate the reporting of program performance and accurate project cost information. The new OpenGov platform allows for direct access to information on the project cost and status for the Board of County Commissioners, Committee and public.

The MJ Team's assessment of the County's management and documentation processes revealed a high level of familiarity and competency among the staff interviewed. These staff members demonstrated a comprehensive understanding of financial, budgetary, and planning documents, ensuring that the information provided was both accurate and complete. The MJ Team reviewed various policies, procedures, and processes that contribute to quality assurance, affirming that these mechanisms are effectively implemented to maintain the integrity of public information.

To substantiate their findings, the County presented a wealth of documentation, including agendas and meeting minutes from the Board of County Commissioners, as well as other records from public meetings. These documents served as evidence that the County is committed to transparency and provides the public with thorough and precise information about program performance and associated costs. The MJ Team's review of these materials did not uncover any deficiencies, confirming that the information disseminated to the public is reliable and comprehensive.

In the Public Information Office, four (4) County staff members have responsibility for ensuring public documents are available, adequate, and accurate for public use. Interviews with the Public Information Officer and the Budget Director along with a review of job descriptions revealed the following as shown in **Figure 5-5**:





Position Title	Position Responsibilities
<i>Public Information Officer (PIO)</i>	Primarily responsible for issuance of accurate and timely information to County community members, the media and Board of County Commissioner’s employees. The PIO serves as 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
<i>Assistant Public Information Officer (APIO)</i>	Assists the PIO in coordinating County communications and releases accurate and timely information to Santa Rosa County community members, the media, and Board of County Commissioners’ employees. The APIO serves as secondary point of contact for media inquiries and monitors coverage; manages County’s social media accounts; assists with managing website content; produces videos related to County activities/projects; and livestreams public meetings/activities as appropriate.
<i>Computer Support/Web Technician I</i>	Assists in updating County web pages, creates and edits web graphics and ensures all web pages and documents meet American with Disabilities Act (ADA) compliancy requirements; assists with posting minutes to the website; assists with maintaining help desk documentation; operates in a multi-software environment; provides technical support as needed for hardware, software, and imaging.
<i>Budget Director</i>	Works closely with the Public Information Office by providing budget, cost, and program performance data and preparing special reports for public/citizen presentations. The Budget Director also assists with providing up-to-date program and cost information so that it is accessible to the public.

FIGURE 5-5: Summary of the Public Information Office job descriptions.
Source: Santa Rosa County’s Public Information Office.

The Budget Department nor the Public Information Office provided evidence that the County conducts formal evaluations to ensure the accuracy and completeness of information provided to the public.

The U.S. Government Accountability Office and iDashboards recommends that public sector/governmental organizations meet 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.

Figure 5-6 presents the type of criteria the County should consider when evaluating/auditing information published in the public domain to ensure accuracy.

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 5-6: Sample process to evaluate adequacy and accuracy of public documents.
 Source: Compilation of U.S. Government Accountability Office and iDashboards best practices.

RECOMMENDATION 5.3 – Establish data quality standards and implement a formal evaluation process that addresses the accuracy and completeness of information provided to the public and communicate these standards and evaluation results to all staff responsible for developing public documents.

SUBTASK 5.4 – 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, Santa Rosa County (the “County”) met expectations for Subtask 5.4. Countywide, and for all programs that will benefit from the surtax, there are 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 these procedures provide for adequate public notice of such corrections. To reach this conclusion, the MJ Team conducted relevant interviews and reviewed supporting documentation related to the subtask.



ANALYSIS

Based on interviews conducted with the Budget Director and the Public Information Officer, the County has written processes in place to ensure timely actions are taken to correct erroneous information.

The County provided the following information for MJ Team’s review:

- Formal written procedures for posting news releases and social media and correcting errors
- Supporting documentation for corrected errors

Additionally, the Public Information Officer during interviews indicated that the Public Information Office follows a stringent approval process to ensure mistakes are caught before public information is disseminated. Steps are taken to quickly correct information that is found to be erroneous. Once an error has been found, news releases, web pages and social media posts are corrected immediately. For news releases, a corrected version is sent out with the updated information highlighted and with “CORRECTION” in the subject line of the email. For social media posts, if there have been no interactions with the post, it is edited, and information is corrected. If there are already comments on the post or a comment has pointed out an error, once the post is corrected, a comment is also left by the County page stating that information has been corrected/updated.

Figures 5-7 and **5-8** present the procedures for drafting and correcting news releases and social media posts used by the County’s Public Information Office.

The Public Information Office uses the following process for preparing news and social media releases and correcting erroneous or incomplete information, when necessary. Most news releases and social media posts are prepared and/or corrected by either the public information officer or assistant public information officer including those social media posts that are made on behalf of the Board of County Commissioners and included on their individual social media pages.

Writing & Distributing News Releases

News releases will be issued by Santa Rosa County through the public information office. The public information officer will review all news releases for accuracy before scheduling to send out.

Procedures for writing news releases:

- Collect information for the news release from the appropriate department.
- Determine appropriate timing/content for release. If the news release is about an event on a specific date, generally the news release should be sent out at least one week in advance.
- Create a new message in Constant Contact – or if a reoccurring message, copy the last one sent and update necessary information. Include a photo when appropriate.
- News releases should be written in AP style.
- Spell check draft, but do not rely on spell check; proof the news release manually. Have the appropriate department and PIO proof the news release.

Procedures for distributing news releases:

- Distribute through Constant Contact email distribution lists as appropriate. Not every email list will need to receive all news releases. Generally, almost all news releases will be sent to the following lists: General News and Information, Media, and Santa Rosa County Employees.
- In the “subject” field, type an appropriate title related to the subject matter of the release.
- If appropriate, post the news release to the website through NewsFlash under the News Releases category. If related to an emergency management function, check the box for the Emergency Management News category and if related to parks, check the box for the Parks and Recreation category .
- Post to social media on appropriate platform (Facebook, Instagram or Nextdoor) as needed. Not every news release will need to be posted to social media. If district specific, post to the appropriate district Facebook page.

Correcting News Releases

Procedures for correcting news releases:

- Once notified of a correction to a news release that has already been sent out, go into Constant Contact and copy the news release.
- In the subject line, add “CORRECTION:” to the beginning.
- Open up the message and add to the top “Please see correction highlighted below.”
- Correct wrong information and highlight it.
- Re-send immediately to pre-determined email distribution lists

FIGURE 5-7: *Procedures for drafting and correcting news releases.*
Source: Santa Rosa County Public Information Office.

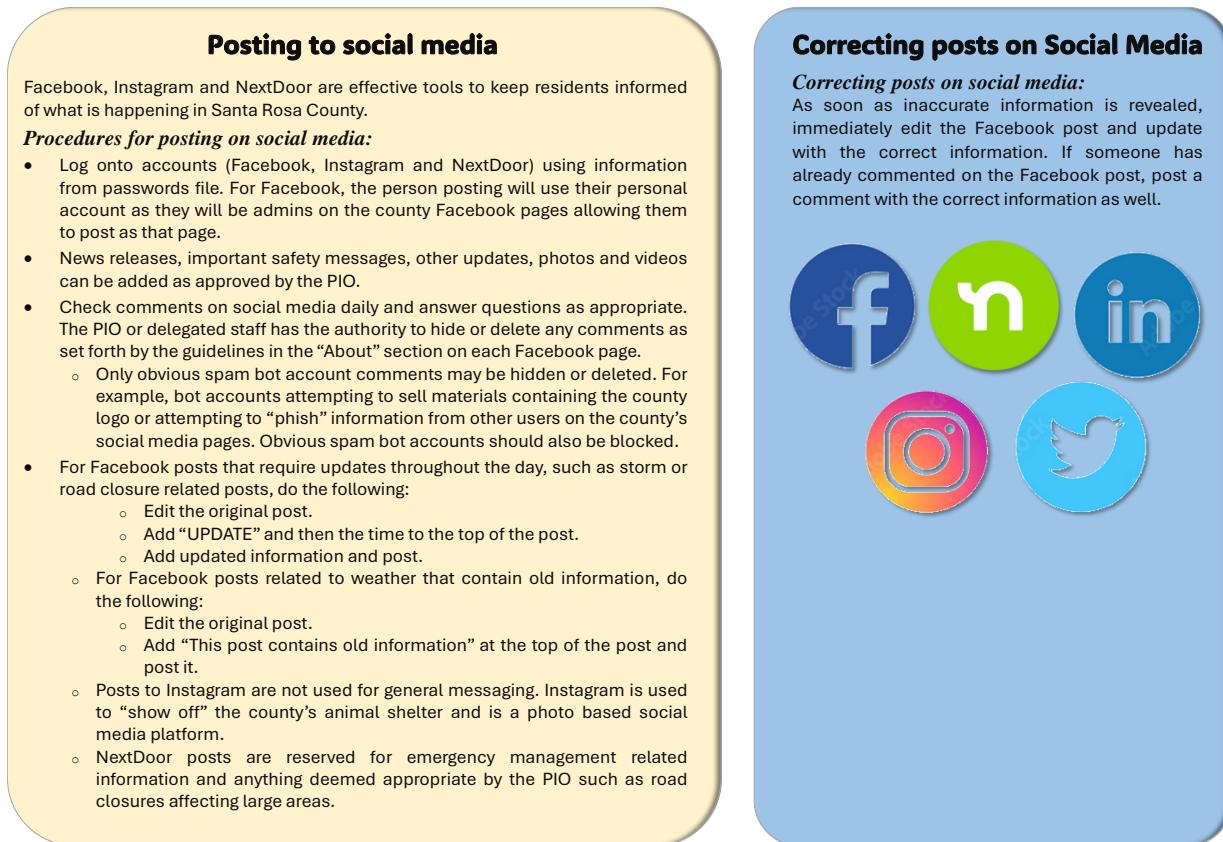


FIGURE 5-8: Procedures for drafting and correcting social media posts.
Source: Santa Rosa County Public Information Office.

SUBTASK 5.5 – Determine whether the county has taken reasonable and timely actions to correct any erroneous and/or incomplete program information.

OVERALL CONCLUSION

Overall, Santa Rosa County (the “County”) met expectations for Subtask 5.5. To reach this conclusion, the MJ Team assessed relevant areas of the County that will administer and/or benefit from the sales surtax.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the Budget Director and the Public Information Officer. The Public Information Officer provided the following examples of timely corrections made when errors were found.

Below are examples of a social media posting error and the correction, which was made the same day on April 2, 2024, as shown in **Figure 5-9**.

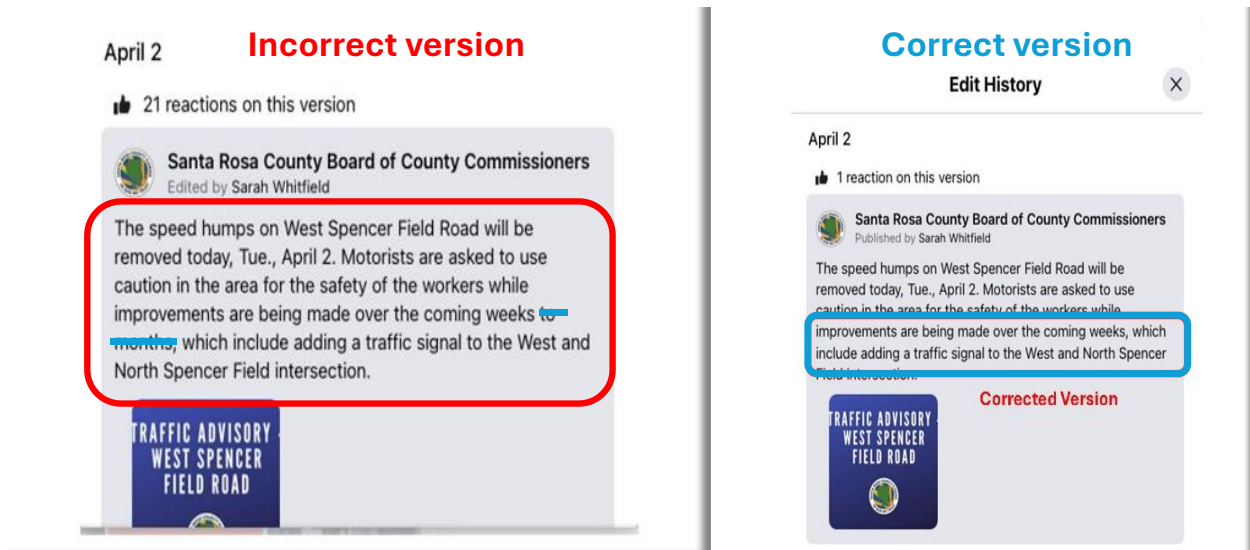


FIGURE 5-9: Example of a social media (Facebook) posting error and the correction.
Source: Santa Rosa County Public Information Office.

Below is an example of an error posted on the County’s website that was corrected within 21 minutes on May 21, 2024, as shown in **Figure 5-10**.

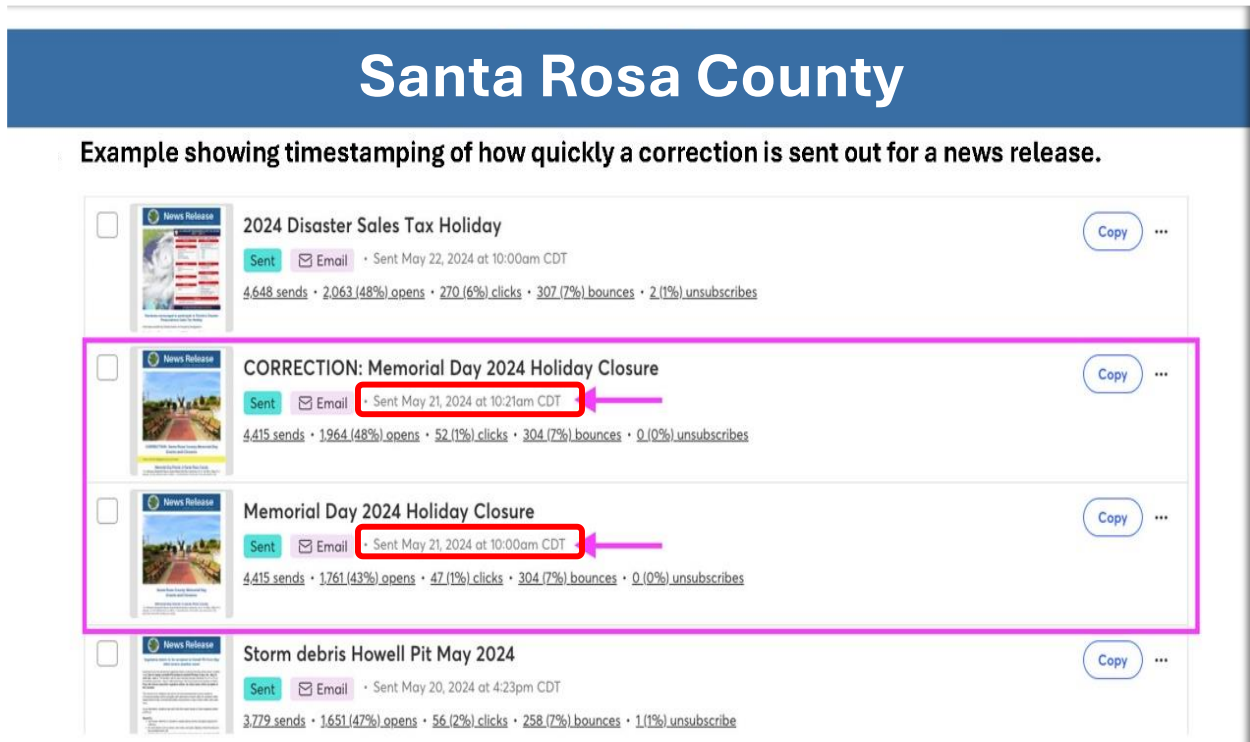


FIGURE 5-10: Example of website posting error and the correction.
Source: Santa Rosa County Public Information Office.



RESEARCH TASK 6

SCOPE

The MJ Team did not divide Subtask 6.1 related to legal compliance into separate program areas because the County’s compliance with federal, state, and local laws, rules, and regulations is universal and apply to all County departments.

The MJ Team did not divide Subtask 6.2 into separate program areas because internal controls to determine compliance with applicable state laws, rules, and regulations apply to the County as a whole, and to some degree to the Sheriff’s Office. The Sheriff’s Office is evaluated separately for its independent audit and annual comprehensive financial reports; however, the County’s Single Audit report includes the Sheriff’s Office grant activities.

The MJ Team did not divide Subtask 6.3 into separate program areas because taking reasonable and timely actions to address any noncompliance with applicable state laws, rules, and regulations apply to the County as a whole.

The MJ Team did not divide Subtask 6.4 related to planned uses of the surtax 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 Sheriff’s Office.

FINDING SUMMARY

COMPLIANCE OF THE PROGRAM WITH APPROPRIATE POLICIES, RULES, AND LAWS.

Overall, Santa Rosa County partially met expectations for Research Task 6.

The County and Sheriff’s Office both employ full-time legal staff responsible for providing transactional and governance legal services to the County and Sheriff’s Office. 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 a lobbyist to provide representation at federal level. In addition to the annual single audit, grant compliance is assured through requirements of specific grantors. Key internal controls include policies and procedures and the annual external audit.



Key internal controls include policies and procedures, the annual external audit, and ongoing internal audits. The internal auditor function has relatively new staff and has not implemented standard audit tools and methods including an annual risk assessment and annual audit plan to identify high risk components of program areas to consider for periodic program audits. In addition, the internal auditor’s primary assignment is to conduct annual audits of the volunteer Fire Departments and to perform other non-audit related responsibilities for the County instead of being fully assigned to the internal audit role. Some key policies and procedures are outdated or lack the effective date and approvers’ signatures.

Furthermore, there is no process to timely monitor whether management has taken corrective actions to address audit findings and instances of noncompliance. As a result, there has been no follow-up in over 14 months for some significant audit findings.

Finally, the Office of Management and Budget Director drafted the surtax ordinance, which the County Attorney reviewed and approved to ensure that it complied with applicable law, before it was approved by the board of county commissioners. The Office of Management and Budget Director also made surtax-related presentations to the board and the public. Therefore, overall, this subtask is partially met.

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.

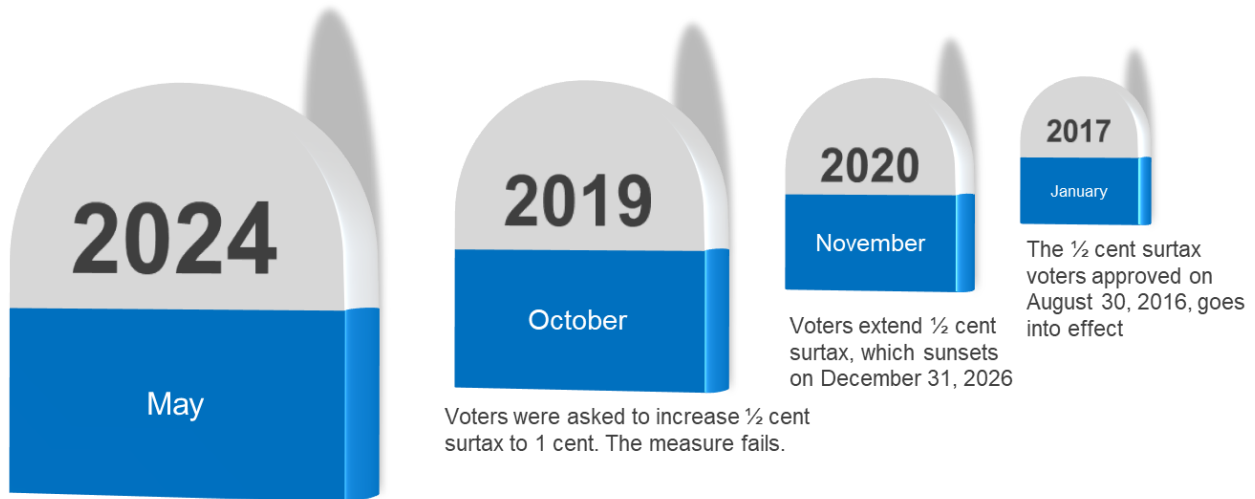
OVERALL CONCLUSION

Overall, Santa Rosa County met expectations for Subtask 6.1. The MJ Team did not divide Subtask 6.1 into separate program areas because the County’s compliance with federal, state, and local laws, rules, and regulations is universal and apply to all County departments. However, this subtask was addressed separately for the Sheriff’s Office because the sheriff is an elected official and therefore a constitutionally separate office from the County. The Sheriff’s Office met expectations for the subtask.

ANALYSIS

To address the requirements of this subtask, the MJ Team interviewed the county administrator, assistant county administrator, county attorney, and the general counsel for the Sheriff’s Office. We also requested documentation evidencing that the County and the Sheriff’s Office have processes to assess compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies.

The County has assessed compliance with surtax applicable laws in the past. Consequently, its process for doing so has matured. **Figure 6-1** provides an overview of the history of the County’s surtax initiatives.



Board of County Commissioners adopts resolution to place new 1 cent surtax on the November 5, 2024, ballot.

FIGURE 6-1: Santa Rosa County has a history of surtax initiatives and assessing compliance with associated laws. Source: County Attorney.

As illustrated in **Figure 6-2**, five (5) pillars support the County’s and Sheriff’s Office’s legal compliance infrastructure and their respective processes to assess compliance with applicable federal, state, laws, and other regulatory requirements. Each pillar is discussed after the graphic.

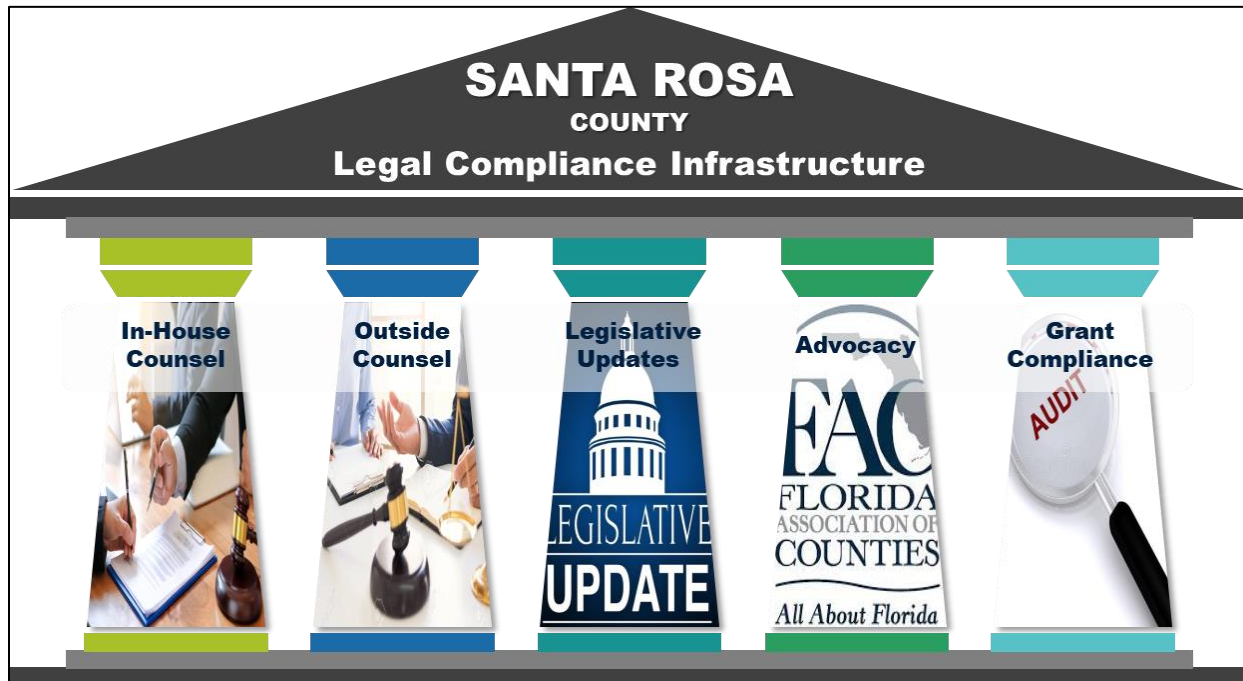


FIGURE 6-2: Five (5) pillars support the County’s and Sherrif Office’s legal infrastructure.
Source: Created by the MJ Team based on interviews and document reviews.

In-House Counsel

Both the County and the Sheriff’s Office employ one (1) attorney, each of whom has an Administrative Assistant. The BOCC appoints the County Attorney who serves as the BOCC’s in-house Chief Legal Counsel in all legal matters. The County Attorney also provides legal advice and representation to the county administrator, county departments, and boards and committees organized under the BOCC on matters related to their official responsibilities.

The County Attorney also represents the BOCC in litigating claims filed by and against the county in state and federal court and administrative proceedings. Other duties include the following:

- attending mediation sessions;
- drafting ordinances, resolutions, contracts, interlocal government agreements and other legal documents; and
- handling mortgage foreclosures and bankruptcy petitions and performing legal research.

The general counsel for the Sheriff’s Office ensures that the Sheriff’s Office operates within the legal framework and effectively manages legal matters. The attorney handles civil service issues and public records violations as well as asset forfeitures under the Florida Contraband Forfeiture Act, which authorizes a law enforcement agency to seize a contraband article or other property a defendant used in committing a criminal offense.



Outside Counsel

The County obtains outside legal assistance when necessary. The County Attorney coordinates and cooperates with outside counsel should the need arise. The general counsel for the Sheriff's Office does not need to use outside counsel because the Sheriff's Office has legal liability coverage through its insurance company.

Legislative Updates

The County stays abreast of state legal matters through membership in the Florida Association of Counties (FAC), Small County Coalition of Florida (SCCF), and the National Association of Counties (NACo). These organizations help counties address legislative issues and stay current with respect to legislation that impacts the County.

The FAC emails members briefings and bulletins about statewide issues relevant to their county. For example, the MJ Team reviewed a June 2024 email to the county administrator providing information about Florida's Fiscal Year 2025 budget.

The SCCF is a statewide alliance of county commissions in Florida's small and rural counties. Its primary mission is to help Florida's small and rural counties address legislative issues from a small county/rural perspective. The MJ Team reviewed a January 2024 legislative briefing sent to SCCF members outlining various legislative initiatives relevant to small Florida counties.

NACo keeps its members abreast of federal legislation relevant to the County. The MJ Team reviewed two (2) NACo briefings, one (1) issued in January 2024 and the other in June 2024, that discussed various federal bills and their potential impact on NACo members.

The general counsel for the Sheriff's Office is a member of the Florida Sheriff's Association (FSA). One of the FSA primary roles and responsibilities is to support and monitor legislation that ensure public safety. During the legislation session, FSA staff work with lawmakers to ensure that the bills passed are in the best interest of Florida's citizens and law enforcement officers.

FSA provides an online tool that allows members to track bills as they move through the state legislature. The MJ Team examined this tool as well as FSA's 2023 Legislative Report outlining some of the key public safety bills the organization supported during the 2023 legislative session.

The general counsel for the Sheriff's Office also receives legislative updates via emails sent from the Florida Senate Tracker system. This tool is a free service provided by the Florida Senate. Users can sign up for an account to track bills, committees, senators, publications, press releases, and more. Users can also view the latest status of tracked items on the "Tracker" tab and receive notifications via email when events occur related to tracked items.



Advocacy

In addition to the advocacy the professional associations discussed above provide, the County also contracts with a federal lobbying firm to assist in the possible procurement of grant funding. Other responsibilities include providing strategic advice and legislative monitoring and updates to the county administrator. At the state level, the County hires a lobbyist when help is needed for a specific project. The Sheriff’s Office does not use a lobbyist. Its advocacy occurs through the FSA.

Grant Compliance

Based on direction from the BOCC, the Grants & Special Programs (GSP) department identifies grant opportunities, writes grant applications, and manages grants projects while assisting other County departments with their grants.

The County’s Grants Director oversees GSP. Several projects within the surtax program have been paired with grants to make the funding go further. The Grants Director manages the grant funding side of projects but not the overall project. The only role of the GSP with respect to the surtax program is to seek opportunities to match surtax funding with other grant programs.

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

Therefore, Santa Rosa County “partially met” expectations for Subtask 6.2. The MJ Team did not divide Subtask 6.2 into separate program areas because internal controls to determine compliance with applicable state laws, rules, and regulations apply to the County as a whole, and to some degree to the Sheriff’s Office. The Sheriff’s Office is evaluated separately for its independent audit and annual comprehensive financial reports; however, the County’s Single Audit report includes the Sheriff’s Office grant activities.

We determined that program internal controls could be improved by increasing oversight by the County Clerk’s internal auditor to ensure compliance with applicable federal, state, and local laws, rules, and regulations; contracts; grant agreements; and local policies and procedures. Most of the internal auditor’s focus is to conduct annual audits of the volunteer Fire Departments and to perform other non-audit related responsibilities for the County. In addition, the department has not implemented standard audit tools and methods including an annual risk assessment and annual audit plan to identify high risk components of program areas to consider for periodic audits.



ANALYSIS

To address the requirements of this subtask, the MJ Team reviewed the findings in the external auditor’s Single Audit Report regarding internal controls. The MJ Team also interviewed the Clerk’s County Internal Auditor to determine the practice to monitor the internal control environment.

Annual External Audit

An Annual Comprehensive Financial Report (ACFR) 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 County’s independent auditors issued the reports in connection with their financial statement audit. Overall, the external auditor’s opinion indicated that the financial statements fairly present in all material respects the County’s financial position and business-type activities. However, we noted repeat findings related to grants reporting as summarized in **Figure 6-3**.

INDEPENDENT AUDITOR REPORTS FINDINGS - COUNTY			
Report Description	Audited Financial Statements and Supplemental Information Dated March 18, 2024 Year Ended 9/30/2023	Audited Financial Statements and Supplemental Information Dated April 25, 2023 Year Ended 9/30/2022	Audited Financial Statements and Supplemental Information Dated April 26, 2022 Year Ended 9/30/2021
<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 issues. 	<ul style="list-style-type: none"> No issues 	<ul style="list-style-type: none"> No issues.
<i>Single Audit Report: 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 deficiencies in internal controls over compliance considered to be material weaknesses. 	<ul style="list-style-type: none"> No deficiencies in internal controls over compliance considered to be material weaknesses. 	<ul style="list-style-type: none"> No deficiencies in internal controls over compliance considered to be material weaknesses.
<i>Single Audit Report: Schedule of Findings and Responses-Federal Awards and State Financial Assistance</i>	<ul style="list-style-type: none"> Fairly stated in all material respects in relation to the financial statements as a whole. 2023-001 Financial Reporting Issue-Grant Revenue Recognition: Supporting documentation 	<ul style="list-style-type: none"> Fairly stated in all material respects in relation to the financial statements as a whole. 2022-001 Financial Reporting Issue-Grant Revenue Recognition: Supporting 	<ul style="list-style-type: none"> Fairly stated in all material respects in relation to the financial statements as a whole. 2021-001 Financial Reporting Issue-Grant Revenue Recognition: Grant receivables



INDEPENDENT AUDITOR REPORTS FINDINGS - COUNTY			
Report Description	Audited Financial Statements and Supplemental Information Dated March 18, 2024 Year Ended 9/30/2023	Audited Financial Statements and Supplemental Information Dated April 25, 2023 Year Ended 9/30/2022	Audited Financial Statements and Supplemental Information Dated April 26, 2022 Year Ended 9/30/2021
	for grant revenues and expenditures not reconciled to the accounting records and Schedule of Expenditures of Financial Awards (SEFA).	documentation for grant revenues and expenditures not reconciled to the accounting records and Schedule of Expenditures of Financial Awards (SEFA).	overstated for the Road & Bridge Fund and revenue understated.
<i>Repeat/Similar Audit Findings?</i>	<ul style="list-style-type: none"> • Yes 	<ul style="list-style-type: none"> • Yes 	<ul style="list-style-type: none"> • No

FIGURE 6-3: Summary of External Audit Reports Findings – Fiscal Year 2021 through Fiscal Year 2023.
 Source: Santa Rosa County, Annual Comprehensive Financial Report and Single Audit (County and Sheriff’s Office) Report.

The Sheriff's Office independent auditors issued their opinions on the financial statements in connection with their audit, which are summarized in **Figure 6-4**.

INDEPENDENT AUDITOR REPORTS FINDINGS – SHERIFF’S OFFICE			
Report Description	Audited Financial Statements and Supplemental Information Dated February 23, 2024 Year Ended 9/30/2023	Audited Financial Statements and Supplemental Information Dated March 7, 2023 Year Ended 9/30/2022	Audited Financial Statements and Supplemental Information Dated February 16, 2022 Year Ended 9/30/2021
<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>	No issues.	No issues	No issues
<i>Report on Compliance for Requirements In Accordance with Chapter 10.550, Rules of the Auditor General-Regarding Investments</i>	No issues.	No issues.	No issues.

FIGURE 6-4: Summary of External Audit Reports Findings – Fiscal Year 2021 through Fiscal Year 2023.
 Source: Santa Rosa Sheriff’s Office, Annual Comprehensive Financial Report.



Policies and Procedures

The audit team reviewed the following policies and procedures for relevant internal controls as summarized in **Figure 6-5**.

Policy and Procedures	Examples of Internal Controls
<i>Procurement Procedures Manual dated June 19, 2023; prepared by Office of Management and Budget</i>	<ul style="list-style-type: none"> • Requires segregation of duties between the requesting department and Procurement staff • Documents Procurement’s versus requesting department’s responsibilities based on purchasing thresholds (dollar value) • BOCC approval required for all competitive and sealed bids and if change orders exceed the purchase limit
<i>Procurement Policies dated June 2022 (no documentation of preparer or purpose)</i>	<p>Examples of forms and detailed procedures for completing the following procurement and contract management tasks.</p> <ul style="list-style-type: none"> • Addendum to Solicitation • Amendment to Contract • Contract Notification – Notice to Proceed • Contract Notification – Awarded • Print a Requisition • Task Order on a Contract • Change Order to Contract
<i>Budget Policies Book; no date (no documentation of preparer or effective date)</i>	<p>Examples of forms and detailed procedures for completing the following budget management tasks.</p> <ul style="list-style-type: none"> • Budget Transfers and Amendments • Processing Invoices • Monthly Revenue & Expenditure Reports
<i>Grants Procedures Manual December 12, 2019</i>	<ul style="list-style-type: none"> • Grant agreements and grant amendments require authorization by the BOCC except for limited authority granted to the County Administrator. • The grant manager must monitor the program progress and the receipt and disbursement of program funds.

FIGURE 6-5: Summary of Key Policies and Procedures.
Source: Santa Rosa County.

Although documented policies and procedures exist, the procurement and budget policies lack effective dates and the authorized preparer of the documents. County management stated the Grants Manual dated December 2019 is currently under its annual review and updates are anticipated. Furthermore, the goal is to finalize the revisions by the end of August 2024.



Internal Audit

Santa Rosa County Clerk of Courts' internal auditor conducts various internal audits in addition to other Clerk of Courts responsibilities such as administration over tourist development taxes. The current staff of two (2) auditors are relatively new employees with tenure ranging from five (5) months to two (2) years. The internal auditor informed the MJ Team that other responsibilities outside of the internal audit role could take from 25 percent to 50 percent of a typical workday. As a result, standard requirements of an internal audit function have not been addressed and implemented.

Internal Audit does not prepare and maintain the following standard internal audit policy and assessment tools:

- Department Charter
- Departmental Policy and Procedures Manual
- Annual Internal Controls Questionnaire
- Annual Risk Assessment
- Annual Audit Plans
- Status Report of Management's Implementation of Corrective Action Plans

These basic internal audit tools help to ensure that the County's high-risk areas are periodically reviewed and evaluated. A risk assessment and audit plan ensure that the program areas will be periodically audited.

The top priority assigned to Internal Audit years ago was to audit the volunteer Fire Departments annually for their compliant use of Municipal Service Benefit Unit (MSBU) funds. A few other audits have been performed with several audit findings and recommendations including the following audits.

- Navarre Youth Sports Association Follow Up – March 2024
- Pace Athletic and Recreation Association – October 2023
- Fire Department Audits – FY2022 and FY2023
- Purchasing Card Audit: County and Clerk – August 2023
- Accounts Payable Audit of Santa Rosa County Clerk – August 2023
- Management Fee Audit of Juana's Grill – April 2022
- Keep Santa Rosa Beautiful (KSRB) Audit – December 2021

Without adequate oversight by management and the internal audit function, in addition to current policies and procedures, the internal control environment lacks a degree of efficiency and effectiveness.



RECOMMENDATION 6.2 – Strengthen internal controls such as by increasing oversight by the County Clerk’s internal auditor, restructuring the internal audit function to only perform internal audit work, and implementing standard audit tools including an annual risk assessment, audit plan, and audit policy and procedures manual. In addition, ensure that key policies and procedures such as the 2019 Grants Manual are updated including the effective date and preparer’s and approver’s signatures.

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

Santa Rosa County does not meet expectations for Subtask 6.3. The MJ Team did not divide Subtask 6.3 into separate program areas because taking reasonable and timely actions to address any noncompliance with applicable state laws, rules, and regulations apply to the County as a whole.

We determined that program internal controls could be improved by documenting policies and procedures to report and monitor instances of noncompliance. The County Clerk’s internal auditor has not established an ongoing process to document and follow-up the status of corrective actions planned by management. The only formal process is to subsequently conduct a follow-up audit to determine the status of management’s actions. Since the follow-up audits are not included in an audit plan, the follow ups may not occur on a timely basis. For example, no follow up audit has occurred regarding the implementation of the corrective action plans for a FY2023 purchasing card audit. Although management indicated that actions would be completed by the end of May 2023, management is not required to submit documentation to confirm that all actions were implemented on at least a quarterly basis.

ANALYSIS

Based on interviews with program administrators, none were aware of noncompliance occurrences. To address the requirements of this subtask, the MJ Team reviewed the status of corrective actions taken for recommendations included in the independent external auditors and internal auditor’s reports as shown in **Figure 6-6**.



External Audit Recommendations

Independent Auditor's Recommendation	County Management Response	Status
<p><i>Management should review grant policies and procedures with key personnel to ensure the process for estimating the year-end grant accrual balance allows for matching grant revenues with related qualifying expenditures. These policies should reflect who is responsible for preparing and reviewing the reconciling schedule of grant activities for financial reporting purposes as well as preparation of the SEFA.</i></p>	<ol style="list-style-type: none"> 1. Establish Compliance Policies and Procedures in the Grant Manual to ensure review of expenditures and revenues on a regular basis in accordance with GASB Statement No. 33. 2. Establish a reporting system that easily identifies discrepancies or irregularities in revenues versus expenditures. 3. Attend training provided by the Clerk Comptroller or assigned personnel related to the preparation of the SEFA. 	<p>County management stated that the county has enlisted a CPA to conduct the tasks associated monitoring grant revenues and is actively working with the Grants and Special Programs department to ensure compliance.</p>

FIGURE 6-6: Status of External Auditor's Recommendations and Management's Action Plans.
Source: Santa Rosa County Single Audit Report, FY2023.

The County management responded that as of July 2024 corrective actions are currently taking place and will be ongoing as a routine task with no target completion date.

Internal Auditor Recommendations

Although Santa Rosa County Clerk of Courts' internal auditor issued several audit reports with findings and recommendations, the department lacks a process to log and monitor the status of management's corrective actions. The practice is to schedule follow-up audits to determine the implementation status. There is no set schedule for the follow-up audits which could result in untimely resolution of recommendations.

For example, management responded on April 25, 2023, that the following actions would be implemented to address the findings in the purchasing card audit. However, Internal Audit has not scheduled a follow-up audit and more than 14 months have passed since management's response.

- Update the procurement and purchasing policies and procedures to ensure compliance with §287.057, F.S
 - Draft Completed and Reviewed by Clerk's Staff: May 19, 2023.
 - Request the Board of County Commissioners consider scheduling a public hearing to amend/replace Ordinance No. 2019-04: May 8, 2023.
- Gain access to Truist Enterprise Spend Platform and receive training from Clerk's staff.
 - Request Access: April 28, 2023, and Training: May 12, 2023.



- By May 29, 2023, procurement staff will begin the following:
 - Obtain updated authorization forms for all p-card cardholders based on the appropriate thresholds as identified in the updated manual.
 - Monitor monthly purchases within the Truist Platform.
 - Implement controls within the Truist Platform.
 - Update all forms related to purchases to ensure ease of use and documentation of appropriate information to support the purchase.
 - Randomly sample procurements below the \$25,000 threshold to ensure appropriate procedures were followed and documented.
 - Identify a procurement liaison within each department and provide training, as necessary.
 - Provide p-card training to all new cardholders within seven (7) business days of the employee receiving the card.

Without policies and procedures to document and/or follow up the actions taken for noncompliance occurrences; the County is at risk of exceptions not being resolved in a timely manner. Thus, this subtask is not met.

RECOMMENDATION 6.3 – Document and implement policies and procedures to report and track instances of noncompliance. Require management to provide at least a quarterly corrective action status with supporting documents to the internal auditor. In addition, the internal auditor should maintain a corrective action status log and ensure that recommendations are implemented on a timely basis.

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

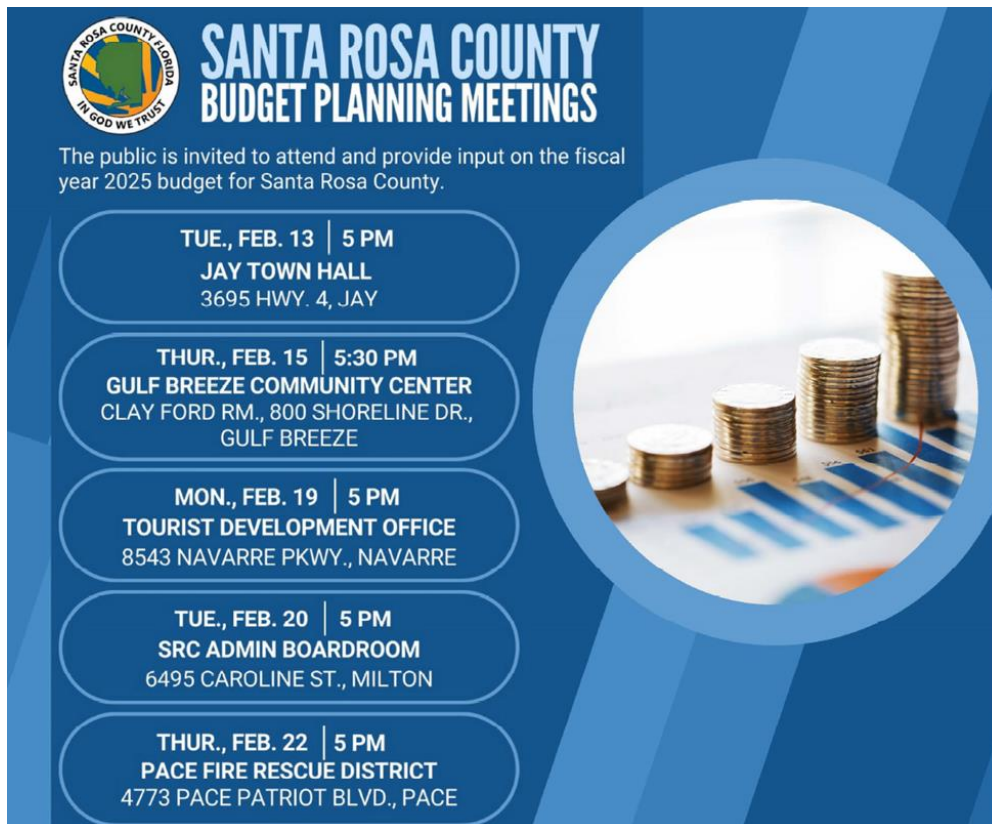
The MJ Team did not divide Subtask 6.4 into separate program areas because planned uses of the surtax and its compliance with applicable state laws, rules, and regulations applies to the County as a whole, including the Sheriff’s Office. We determined that reasonable actions were taken to determine whether 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, Santa Rosa County “met” expectations for Subtask 6.4.

ANALYSIS

To address the requirements of this subtask, the MJ Team used information obtained from our interview with the County Attorney, Budget Director, and general counsel for the Sheriff’s

Office. We learned that the County took the following actions with respect to the surtax that we deem to be reasonable and timely.

- Prepared the surtax ordinance, which was drafted by the budget director, and reviewed by the county attorney to ensure that it complied with applicable laws, rules, and statutes.
- Approved by the BOCC on May 9, 2024.
- Held surtax board meetings, public hearings, and budget presentations in April and May 2024.
- 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 5, 2024, referendum as required by s. 212.055(11), *Florida Statutes-Local Government Infrastructure Surtax*. The County filed the ordinance with OPPAGA on April 10, 2024, well within the 180-day statutory requirement.
- Made various budget presentations to the BOCC as well as engaged in public input activities. **Figure 6-7** presents a schedule of public meetings while **Figure 6-8** is a timeline of the actions taken and next steps presented at a budget planning meeting.



The flyer is titled "SANTA ROSA COUNTY BUDGET PLANNING MEETINGS" and features the county logo. It lists five public meetings for the fiscal year 2025 budget process. A circular inset image shows stacks of coins and a bar chart.

Date	Time	Location
TUE., FEB. 13	5 PM	JAY TOWN HALL 3695 HWY. 4, JAY
THUR., FEB. 15	5:30 PM	GULF BREEZE COMMUNITY CENTER CLAY FORD RM., 800 SHORELINE DR., GULF BREEZE
MON., FEB. 19	5 PM	TOURIST DEVELOPMENT OFFICE 8543 NAVARRE PKWY., NAVARRE
TUE., FEB. 20	5 PM	SRC ADMIN BOARDROOM 6495 CAROLINE ST., MILTON
THUR., FEB. 22	5 PM	PACE FIRE RESCUE DISTRICT 4773 PACE PATRIOT BLVD., PACE

FIGURE 6-7: The County provided the public with opportunities to participate in the Fiscal Year 2025 budget process.

Source: County Budget Office Presentation.

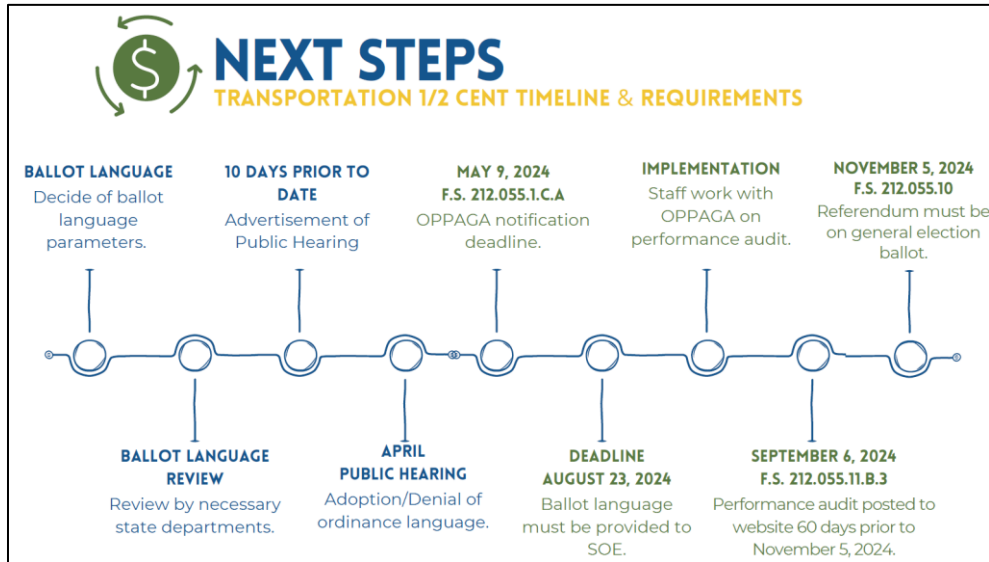


FIGURE 6-8: *The County took reasonable and timely actions with respect to the ½ cents surtax to determine whether planned uses were in compliance with applicable state laws, rules, and regulations. Source: County Budget Office Presentation.*



SANTA ROSA COUNTY – MANAGEMENT RESPONSE



SANTA ROSA COUNTY BOARD OF COMMISSIONERS

Administrative Offices | 6495 Caroline Street, Suite M | Milton, Florida 32570-4592
Office: 850.983.1877 | Fax: 850.983.1856 | www.santarosa.fl.gov

SAM PARKER, District 1
KERRY SMITH, District 2
JAMES CALKINS, District 3
RAY EDDINGTON, District 4
COLTEN WRIGHT, District 5

BRAD BAKER, County Administrator
JARED LOWE, Asst. County Administrator
THOMAS V. DANNHEISSER, County Attorney

August 16, 2024

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

To Whom It May Concern:

Santa Rosa County appreciates the opportunity to respond to the performance audit performed by McConnell & Jones, LLP.

We are pleased that you determined that departments expending Sales Tax 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. Furthermore, the performance audit concluded that, with limited exceptions, Santa Rosa County met or partially met all six outlined criteria, and that the audit objectives have been satisfied. The conclusions are supported by the findings that Santa Rosa County met or partially met 22 of 24 audit subtasks, achieving a 92 percent success rate.

The audit process included sampling projects and expenditures of the current sales tax as part of the interview process, as well as the related data submissions. Santa Rosa County is proud of its history of sound financial management, transparent and open government, and consistent delivery of high-quality products, projects, and services at a low cost to our residents.

Santa Rosa County has no objections to the findings or recommendations provided in the report and will work to implement them. The analyses, recommendations, and examples provided in the report will assist the county as we address the identified gaps while strengthening and improving existing policies and procedures.

Sincerely,

Brad Baker
County Administrator

Serving our community. Committed to excellence.