

INTRODUCED BY:



ORDINANCE NO. 2021-08

**MAYOR ELAINE BROWN, VICE MAYOR FRED JONES, COUNCILOR KERRY CHIN,
COUNCILOR LAUREN KEY, COUNCILOR JOSH MESSINGER**

A BILL TO BE ENTITLED

**AN ORDINANCE OF THE CITY OF NEPTUNE BEACH, FLORIDA,
ADOPTING A FINAL BUDGET AND APPROPRIATING FUNDS FOR THE
FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING
SEPTEMBER 30, 2022; PROVIDING AN EFFECTIVE DATE.**

WHEREAS, the City Council of the City of Neptune Beach has held a public hearing on its proposed millage rate and its tentative budget for the 2021-2022 fiscal year, and has adopted a tentative budget and proposed millage rate necessary to fund the tentative budget; and

WHEREAS, a further public hearing has been held to adopt a final millage rate and to adopt a final budget.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF NEPTUNE BEACH, FLORIDA:

SECTION 1. The budget for the City of Neptune Beach as attached, marked Exhibit "A", is hereby adopted as the final and approved budget for fiscal year beginning October 1, 2021 and ending September 30, 2022.

SECTION 2. Funds are hereby appropriated in accordance with the City Charter as set forth in the budget adopted above.

SECTION 3. The City Council may amend this budget in order to make any appropriations, transfers, authorizations, or adjustments by adoption of a Resolution.

SECTION 4. All funds appropriated for the 2020-2021 fiscal year which are encumbered, but unexpended as of the last day of the fiscal year, shall be deemed re-appropriated for the same purpose for the 2021-2022 fiscal year.

SECTION 5. Effective Date. This ordinance shall become effective immediately upon its adoption, but the budget adopted hereby shall take effect as of October 1, 2021.

SECTION 6. This ordinance was reheard on December 6, 2021 in order to comply with the provisions of Fla. Stat. §200.065(13).

VOTE RESULTS OF FIRST PUBLIC HEARING AND READING:

Mayor Elaine Brown	YES
Vice Mayor Fred Jones	YES
Councilor Kerry Chin	YES
Councilor Lauren Key	YES
Councilor Josh Messinger	YES

Passed on First Reading this 8th day of September, 2021.


VOTE RESULTS OF SECOND AND FINAL PUBLIC HEARING AND READING:

Mayor Elaine Brown	YES
Vice Mayor Fred Jones	ABSENT
Councilor Kerry Chin	YES
Councilor Lauren Key	YES
Councilor Josh Messinger	YES

Passed on Second and Final Reading this 6th day of December, 2021.


Elaine Brown, Mayor

ATTEST:


Catherine Ponson, CMC
City Clerk



Approved as to form and contents


Zachary R. Roth, City Attorney



BUDGET AMENDMENT REQUEST

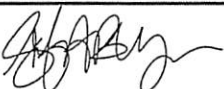
DATE: 12/01/2021

Name of Requestor: Stefen Wynn

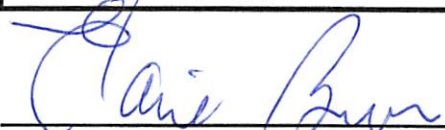
Budget Amendment/Transfer Number: 2022-06-02

Account Number	Project Number	Budget Amendment/Transfer	Description	Amount Increase/ (Decrease)	Current Budget	Revised Budget
001-0000-311-10-00	Rev.	Amendment	Understated Ad-Valorem Revenues	\$94,008	\$3,133,814	\$3,227,822
001-1113-513-10-12	Exp.	Transfer	Regular Salaries - Finance Department	\$15,000	\$143,000	\$158,000
001-1113-513-10-12	Exp.	Transfer	FICA - Finance Department	\$2,000	\$9,000	\$11,000
001-1113-513-10-12	Exp.	Transfer	Retirement Contributions - Finance Department	\$3,000	\$9,950	\$12,950
001-1119-519-30-34	Exp.	Transfer	Other Contractual Svcs. - Non-Departmental	40,000	\$96,000	\$136,000
001-1119-519-60-64	Exp.	Transfer	Machinery & Equipment - Non-Departmental	\$9,008	-\$0-	\$9,008
001-1119-519-60-64	Exp.	Transfer	Building Improvements - Non-Departmental	\$10,000	\$45,000	\$55,000
001-1221-521-60-64	Exp.	Transfer	Machinery & Equipment - Police Department	\$15,000	\$137,048	\$152,048

REVIEW PROCESS:

Department Head	
Chief Financial Officer	
City Manager	 <small>Digitally signed by Stef Wynn Date: 2021.11.22 12:25:03 -05'00'</small>

Date of Council Meeting Approval: 12/06/2021


 Mayor Elaine Brown



BUDGET AMENDMENT REQUEST

Budget Amendment/Transfer Number: 2022-06-02

Explanation:

Why are the funds needed, or Where are the funds coming from?

The Florida Department of Revenue reviewed the TRIM notice for FY-2022, Calendar Year 2021 and found corrections needed within the Advertisements and revenue associated with property taxes. The City understated the amount of revenue to be collected by \$94,008. Florida Statute allows City's to budget for no less than 95% of revenue to be collected from Ad-Valorem. The City's notice advertised collecting only collecting 92.15% or 2.85% less than allowed by state law. This discrepancy was caught by the interim CFO after the advertisement was published by the Beaches Leader.

The Correction will bring the total anticipated revenue collected through Ad-Valorem taxes to \$3,293,583. This budget amendment asks to place all \$94,008 within the Real Property Taxes line. The current amount is: \$3,133,814.00 after adding the \$94,008 the total will be \$3,227,822. The Personal Property Taxes line anticipates \$55,761. The Delinquent Real Property line item anticipates \$10,000. Adding all line items \$3,227,822 (includes \$94,008 amendment) + \$55,761 + \$10,000 = \$3,293,583.

\$3,293,583 is the amount that the Florida DOR has calculated as the necessary correction to be published.

Where are funds available ?

The funds are available from understated expected revenues collected from ad-valorem taxes (property taxes). The correction is from the calculated amounts produced by the Florida Department of Revenue.

The unanticipated revenue is being distributed among various accounts within the general fund, including the Finance Department, the Police Department and the Non-Departmental line items.