CITY OF NEPTUNE BEACH

FISCAL YEAR 2020 BUDGET

CITY of NEPTUNE BEACH, FLORIDA
ANNUAL BUDGET

FISAL YEAR 2020

COUNCIL

Elaine Brown, Mayor
Fred Jones, Vice-Mayor
Scott Wiley, Councilor
Josh Messinger, Councilor
Kerry Chin, Councilor

*

INTERIM CITY MANAGER – Leon R. Smith

CITY ATTORNEY – Ansbacher Law

CITY CLERK – Catherine B. Ponson

*

DIRECTOR OF FINANCE – Peter V. Kajokas CPA, MBA

CHIEF OF POLICE – Richard J. Pike

DIRECTOR OF PUBLIC SERVICES – Leon R. Smith

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City of
Neptune Beach
116 First Street • Neptune Beach, Florida 32266-6140
(904) 270-2400 • FAX (904) 270-2417

September 3, 2019

Honorable Mayor and City Council
City of Neptune Beach
116 First Street
Neptune Beach, Florida 32266

RE: City Manager's Budget Message and Transmittal of Proposed Budget for Fiscal Year 2020

Mayor and Councilors,

The FY 2020 Budget for the City of Neptune Beach is submitted for your consideration. The document includes revenues and expenditures necessary to maintain and, in some areas, improve the current levels of municipal services. The FY 2020 Budget is $5,837,983. This represents 9.08% increase from the FY 2019 Budget due to appropriating fund balance in the amount of $216,000 and transferring majority of it out to Capital Improvement Fund. This is one-time fund balance appropriation due to inability to fund Capital Improvement Fund from Sanitation Fund. The FY 2020 budget reflects no increase to the millage rate; current rate is 3.3656.

Staff has taken a conservative approach of estimating revenue for FY 2020 Budget. Due to conservative budgeting practices there has been growth in the fund balance for the past several years. Using conservative estimates in projecting future revenue will help ensure that the City maintains a positive fund balance.

Approving an annual budget is the most important decision you make as an elected City official. The budget is important as it determines staffing levels for the City services, and it provides funding for equipment and supplies for operations. The Budget serves as the primary planning document for the operation and management of the City.

The proposed Budget was developed through a process which included:

1) ***Preparation of Proposed Budget:*** During the month of June, the City of Neptune Beach Departments prepared their funding requests which were submitted to the City Manager and Director of Finance.
2) ***Capital Improvement Plan (CIP):*** Information was solicited from all Departments for the CIP. In July, a five (5) year CIP document was prepared which included capital improvement needs for all Departments. This document is for planning purposes only and is used as documentation of the preparation of the Capital Improvement Plan (CIP), which included in the proposed budget. The needs of the Departments might change from year to year and the CIP will be adjusted for future periods prioritizing projects to improve municipal services.
3) ***City Council Individual Meetings:*** In August, the Finance Director and Department Heads met with each member of the Council to discuss the budget in detail. These individual meetings provided each member of the Council with an opportunity to discuss the General Fund Budget as well as the Special Revenue Funds and Enterprise Funds.

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The City of Neptune Beach will operate within eighteen (18) separate funds, which makes municipal budgeting and accounting considerably different from that in the private sector. Although, the City may, in most cases, leally transfer money from one fund to another, each fund is a separate accounting entity with assets, liabilities and equity, revenues and expenditures. Consequently, there are eighteen (18) separate balance sheets and income statements.

The funds fall into different categories, or type of funds, as required by Generally Accepted Accounting Principles (GAAP) for governmental entities. The funds are as follows:

General Fund
1) General Fund

Special Revenue Funds
2) Police Education Fund
3) Capital Improvement Fund
4) Community Development Block Grant Fund
5) Convention Development Tax Fund
6) Fines and Forfeitures Fund
7) Local Option Gas Tax Fund
8) Radio Communication Fund
9) Better Jacksonville ½ Cent Tax Fund
10) Holliday/Special Events Fund
11) Jarboe Park CIP Fund
12) Street Improvement Fund

Enterprise Funds
13) Water & Wastewater Fund
14) Sanitation Fund
15) Stormwater Fund
16) Paid Parking Fund

Fiduciary Fund
17) Police Pension Fund

Expendable Trust Fund
18) Tree Conservation Expendable Trust Fund

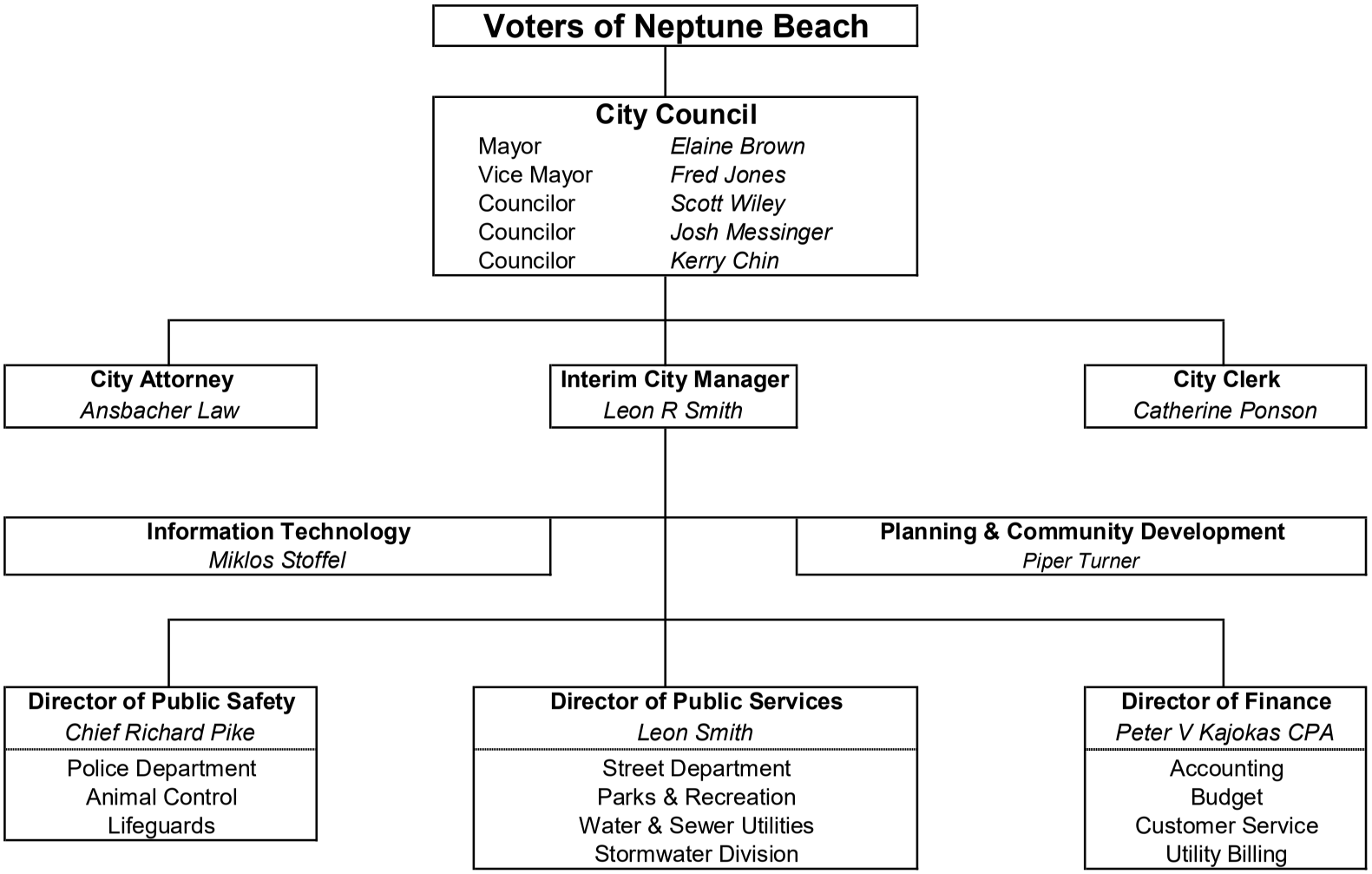
According to GAAP, General Fund, Special Revenue Funds, Debt Service Funds and Capital Project Funds are budgeted and accounted for using the modified accrual basis of accounting.

We believe this budget includes only essential items required for the City to continue to move forward and to make significant progress on the City's goals for the coming year.

Respectfully submitted,

Leon R. Smith
Interim City Manager

City of Neptune Beach - Organizational Chart



BACKGROUND AND THE BUDGET PROCESS

City of Neptune Beach, Florida

Background

The City of Neptune Beach was organized under Section 6 of Chapter 15356 Laws of Florida, 1931 and is currently governed as a municipal corporation under the Home Rule Charter of the City of Neptune Beach, Florida adopted by Laws of Florida Chapter 88-481, effective October 1, 1988.

Since 1989 the City has operated under an elected Mayor-Council form of government. The City Council is responsible for enacting the ordinances and resolutions that govern the City. The Mayor presides over public meetings and ceremonial events. The Council appoints the City Manager. As Chief Executive Officer, the City Manager is charged with the enforcement of all ordinances and resolutions passed by the Council. Department heads for Public Safety, Public Works and Finance are recruited by the City Manager. By special referendum the City Clerk became an appointed position in October 1999. The City Clerk is appointed by the City Council and serves as Clerk to the Council and is charged with the custody of all public records.

The City of Neptune Beach is located on Duval County's barrier island, adjacent to the Atlantic Ocean. The structure of government with the consolidated City of Jacksonville (Duval County) makes an uncommon relationship between the City of Neptune Beach and its county government. As an entity, the City of Neptune Beach exists as approximately 2.25 square miles bounded on the east by the Atlantic Ocean, the west by the Intra-Coastal Waterway, the north by Atlantic Beach and the south by Jacksonville Beach.

Since its inception in 1931, the City of Neptune Beach has grown to have a population of approximately 7,500. That growth is nearing its maximum capacity due to build-out of all available land. Less than 5% of the City's area is non-residential. A portion of that 5% includes two schools and six churches within the City limits.

Lacking industrial development, the limited commercial district is primarily retail, with restaurants occupying a considerable percentage of the commercial base. Neptune Beach is primarily a residential community. Tourism is minimal due to the residential character of the City and limited motel accommodations. Town Center, the central business district joining Atlantic Beach and Neptune Beach at Atlantic Boulevard and the ocean, was completed in fiscal year 2001 transforming parking, lighting, landscaping and brick-laid walkways.

The overall economic outlook for the City continues to mirror the economy of Florida.

City of Neptune Beach, Florida

General Budgetary Principals

The annual budget is the primary financial planning tool for the City. It sets forth management's estimate of available resources and describes the way in which those resources will be expended. Like any plan, the budget is carefully monitored throughout the year so that material variances may be identified and action taken to correct them. In addition, since no plan will be able to accurately predict all future events, management must have sufficient flexibility to make adjustments during the year without altering the general intent of the City Council as reflected in the adopted budget. The rules set forth below are intended to provide that control and flexibility.

- Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds. Formal budgetary integration is not employed for Debt Service or Enterprise Funds.

- The City maintains the legal level of budgetary control at the fund level in the General Fund and at the fund level for all other funds. Total expenditures for each fund may not exceed appropriations without approval by Council.

- The City Manager is authorized to transfer budgeted amounts between accounts within a fund. At any time during the year, the City Manager may transfer unencumbered appropriated balances among line items within one department, or between departments within the same fund, provided that such transfer does not exceed the total appropriation for that fund.

- In the event that uncontrollable circumstances cause deviations from budget in an amount greater than that which can be remediated through line item transfer, flexibility and relief are provided by budget amendment procedures as established by Florida Statutes. These statutes give the City Council the authority to adopt a budget and modify it as necessary during the fiscal year.

- The City also maintains an encumbrance accounting system to assist in budgetary control. At year-end, outstanding encumbrances are recorded as reservations of fund balance.

City of Neptune Beach, Florida

Budget Process

The budget process begins in April and ends in September. Through a series of discussions, workshops, and public meetings, the City's level of service goals and anticipated revenues and expenditures for the next fiscal year are developed. Revenue is projected from historical data, estimates, and statistical trends available from City records and outside sources. Expenditures are estimated based on cost analyses, expected needs, and historical data produced by the finance and operating departments. The budget process also produces the related Five Year Capital Improvement Plan.

The following is a brief summary of the timing and principal steps in the budget process:

DATE	ACTIVITY
April - May	City Manager establishes service level goals and broad citywide objectives for the upcoming budget year. The Finance Department reviews and prepares the necessary forms and instructions and distributes them to the individual departments.
May - June	City Manager meets with Department Heads to review budget requests. Department Heads return budget requests to the Finance Department for review and compilation of preliminary budget document.
June - August	City Manager adopts the Not To Exceed millage rate. City Manager and Finance Director present proposed budget to the City Council for review.
September	City Council conducts two public hearings to present the proposed budget in the form of an ordinance, in compliance with the Truth in Millage statute. These hearings provide citizens with additional opportunities to express their views about the proposed budget. At the second hearing, the budget ordinance is adopted.

GENERAL FUND

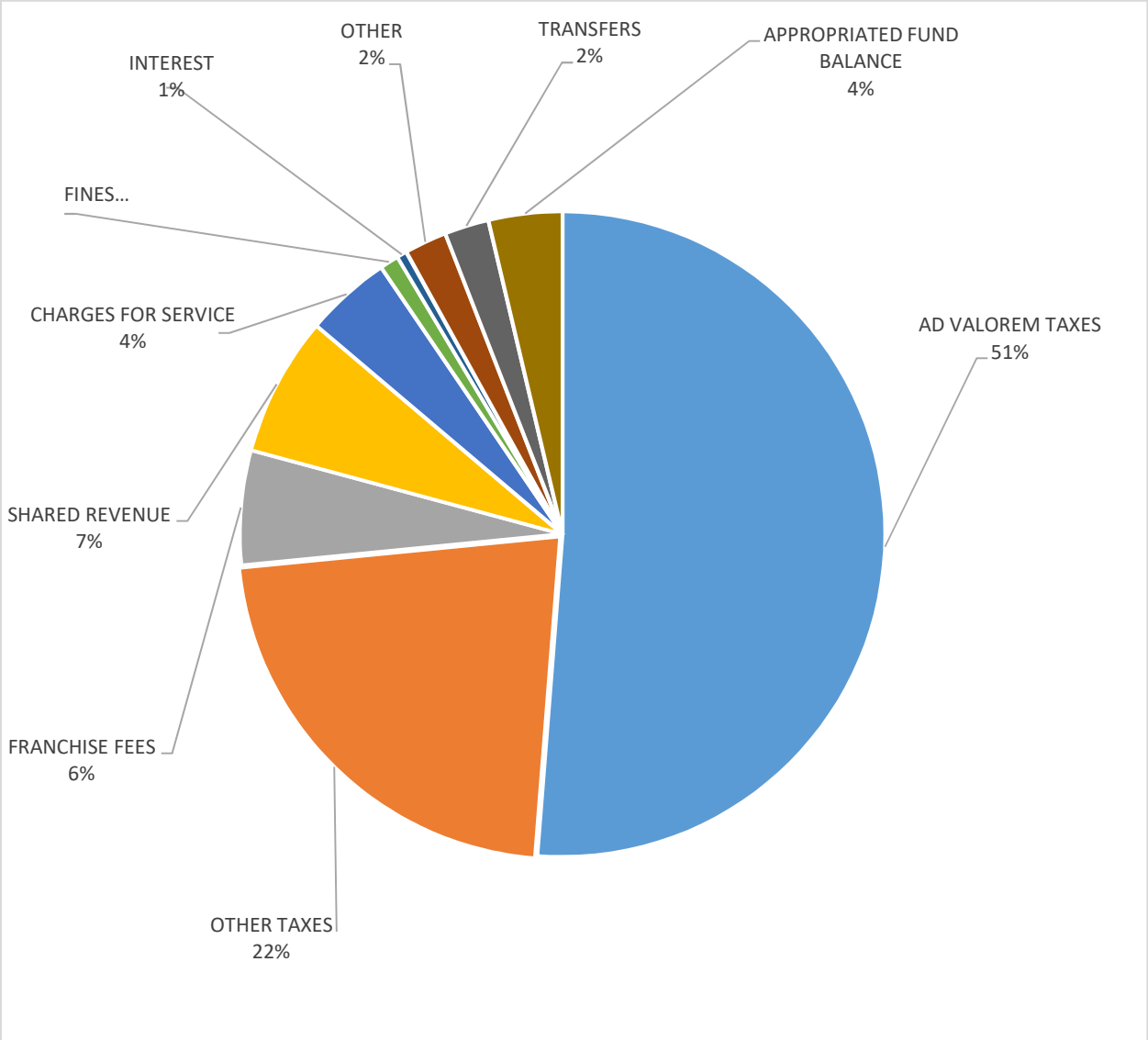
GENERAL FUND

The General Fund is used to account for the resources devoted to financing the general services that a City performs for its citizens, such as police, building and zoning, maintenance of streets and roads, and other services. Property taxes, sales taxes, franchise fees, fines and other sources of revenue used to finance the fundamental operations of the City are included in the General Fund. The General Fund is also charged with all the costs of operating the government for which a separate fund has not been established.

The financial resources of the General Fund are expended for current operations. Debt service and large capital projects are recorded in the Debt Service Fund and Capital Projects Fund respectively.

GENERAL FUND REVENUE

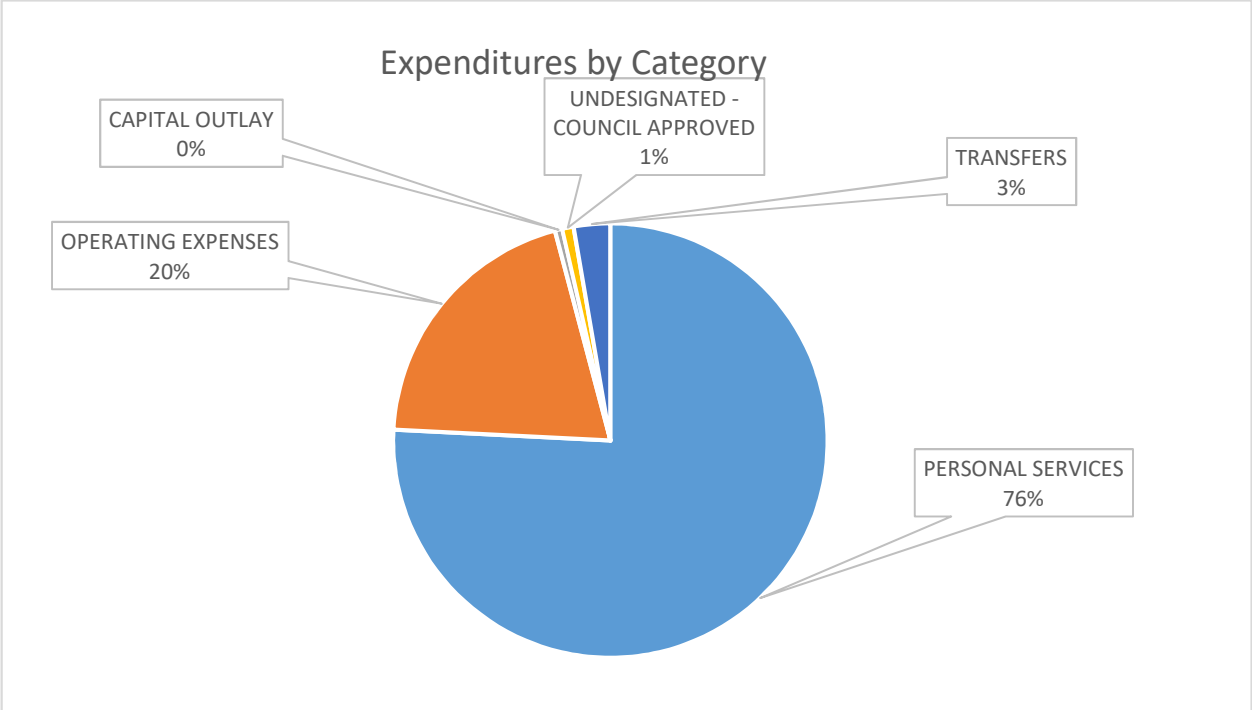
AD VALOREM TAXES	$	2,992,042
OTHER TAXES		1,296,379
FRANCHISE FEES		334,396
SHARED REVENUE		408,538
CHARGES FOR SERVICE		251,464
FINES		55,595
INTEREST		29,775
OTHER		123,794
TRANSFERS		130,000
APPROPRIATED FUND BALANCE		216,000
	$	5,837,983

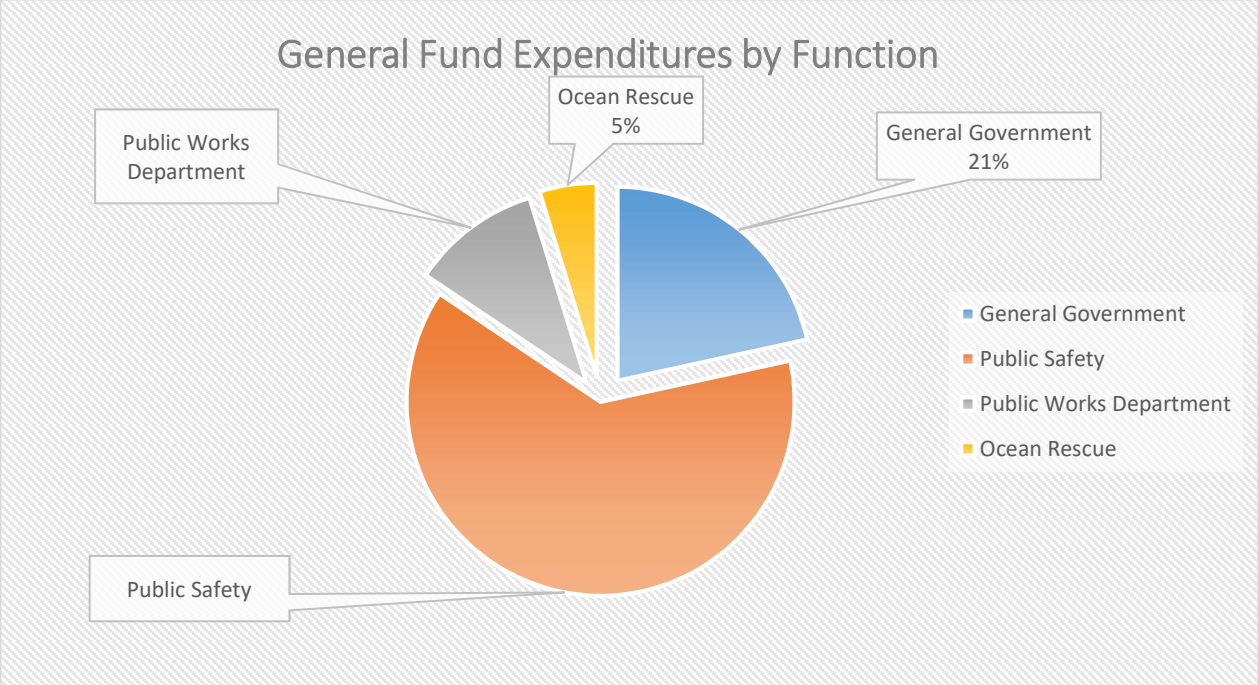


GENERAL FUND REVENUE	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
AD VALOREM TAXES	$ 2,391,189	$ 2,528,007	$ 2,726,172	$ 2,889,742
PERSONAL PROPERTY TAXES	38,932	47,560	48,000	52,800
DELINQUENT AD VAL. TAXES	7,221	60,064	45,000	49,500
JAX BCH ELEC FRANCHISE	216,038	224,049	196,120	202,004
GAS FRANCHISE	754	1,204	1,000	1,250
SANITATION FRANCHISE	125,029	128,098	128,000	131,142
TELECOMMUNICATIONS TAX	264,788	283,325	275,857	289,650
PROFESIONAL/OCCUP LICENSE	51,884	53,665	54,000	55,854
BUILDING PERMITS	75,872	75,466	72,250	74,418
PLAN REVIEW FEES	35,409	32,727	32,750	33,733
INSPECTION FEES	68,884	80,989	68,145	74,960
DISASTER RELIEF FUNDING (FEMA)	20,850	437,981	-	-
11 - CENT REV SHARING CIG	192,281	198,637	184,275	189,803
ALCOHOLIC BEVERAGE LICENSE	8,541	8,223	8,541	8,968
LOCAL HALF-CENT SALES TAX	744,767	791,343	788,995	796,885
MOTOR FUEL TAX REBATE	6,092	5,023	4,250	4,293
FDOT GRANT	34,036	35,394	35,393	36,805
DUNE CROSSOVER	30,000	-	-	-
9-1-1 USER FEES	84,883	87,184	87,604	89,979
JAG C GRANT	-	62,801	-	-
FLORIDA BLVD MAINTENANCE	35,067	36,119	37,203	38,319
OCEAN RESCUE\BEACH CLEAN UP	222,778	229,461	236,345	243,435
JARBOE PARK RESERVATION FUND	925	675		
COUNTY OCCUPATIONAL TAX	10,669	10,702	10,750	11,073
SERVICE FEES & CHARGES	-	(10)		
BOARD OF APPEALS FEES	2,076	2,750	3,600	3,600
PLANNING REVIEW BOARD FEE	1,500	3,750	1,000	2,000
LIEN LETTERS	7,480	8,000	5,000	5,250
COPIES	3,347	2,097	1,300	1,365
ID & FINGERPRINT CHARGES	100	170	225	236
SOLICITORS PERMITS	-	95	-	-
REZONING/COMP PLAN CHANGES	-	-	150	-
ZONING VERIFICATION CHARGES	100	75	-	50
ELECTION QUALIFYING FEES	-	392	-	-
INCIDENT REPORTS	345	286	-	-
COURT FINES	35,401	30,046	28,500	29,640
PARKING TICKETS	17,235	22,870	20,500	21,525
ALARM VIOLATIONS	120	55	700	350
ANIMAL CONTROL VIOLATIONS	5,705	5,158	5,100	4,080
CODE ENFORCEMENT VIOLATIONS	200	-	-	-
INTEREST ON INVESTMENTS	13,497	28,240	27,000	29,700
STATE BOARD ADMIN INTEREST	204	365	50	75
CELLULAR TOWER RENTALS	75,690	81,786	62,675	65,809
SIDEWALK RENTAL	13,451	14,953	15,193	15,193
SURPLUS EQUIPMENT SALES	8,141	40,210	15,000	16,500
INSURANCE PROCEEDS	7,620	5,159	-	-
OTHER MISC. REVENUES	58,068	50,142	20,000	22,000
INTERFUND TRANSFERS	10,000	10,000	10,000	10,000
CONTRIB. FROM OTHER FUNDS	76,875	78,797	95,000	120,000
APPROPRIATED FUND BALANCE	-	-	-	216,000
TOTAL REVENUE	$ 5,004,044	$ 5,804,083	$ 5,351,643	$ 5,837,983

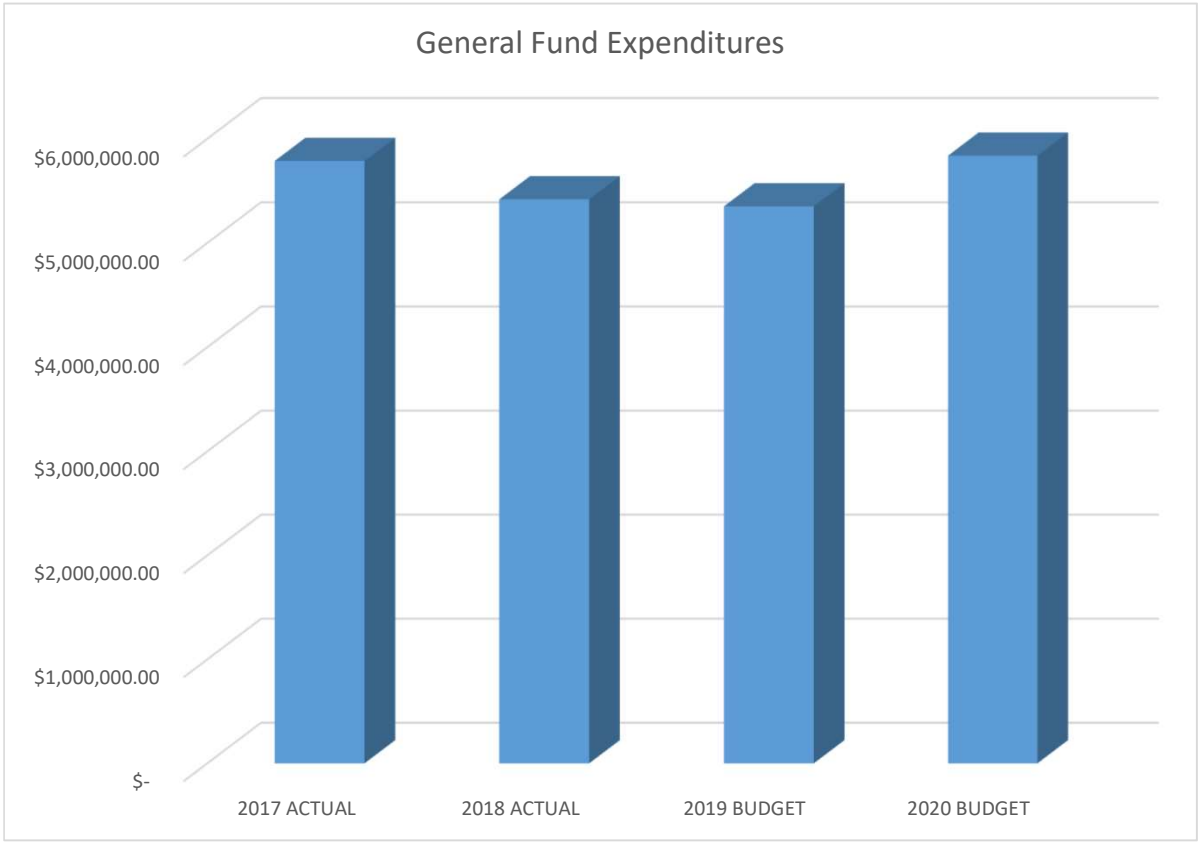
GENERAL FUND EXPENDITURES

PERSONAL SERVICES	$	4,424,538
OPERATING EXPENSES		1,172,302
CAPITAL OUTLAY		32,000
UNDESIGNATED - COUNCIL APPROVED		50,000
TRANSFERS		158,500
	$	5,837,340

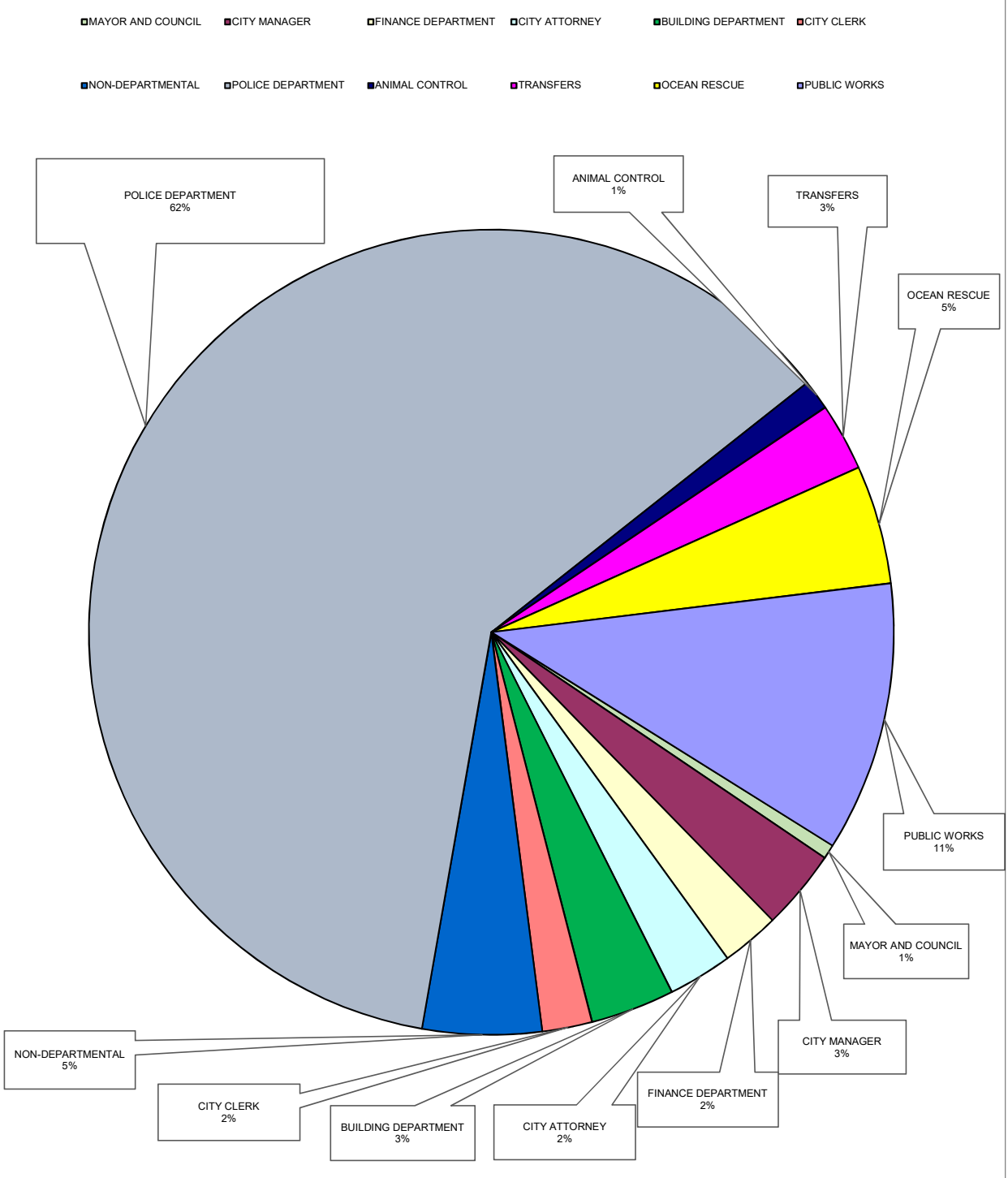




GENERAL FUND EXPENDITURES BY DEPARTMENT	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
MAYOR AND COUNCIL	$ 31,214	$ 30,512	$ 33,335	$ 33,963
CITY MANAGER	116,720	186,694	198,617	187,968
FINANCE DEPARTMENT	130,498	129,633	132,714	136,417
CITY ATTORNEY	154,726	142,358	135,752	150,000
BUILDING DEPARTMENT	277,787	207,068	173,259	197,094
CITY CLERK	41,634	94,606	102,530	117,076
NON-DEPARTMENTAL	1,191,801	489,625	298,486	437,548
POLICE DEPARTMENT	2,978,151	3,208,072	3,332,266	3,596,021
ANIMAL CONTROL DIVISION	63,128	73,870	72,030	70,598
PUBLIC WORKS DEPARTMENT	539,512	607,302	596,371	632,156
OCEAN RESCUE / BEACH CLEANUP	261,880	248,981	275,964	278,500
TOTAL EXPENDITURES	$ 5,787,051	$ 5,418,721	$ 5,351,324	$ 5,837,340



General Fund Expenditures



CITY OF NEPTUNE BEACH

2019– 2020

MAYOR AND COUNCIL

MISSION The City Council is the legislative branch of the City Government. It approves and promulgates the ordinances and resolutions and defines the policies to be carried out by the City Administration. The Council represents the City's interests before other legislative and regulatory bodies and can establish citizen advisory boards and committees to assist the Council in its duties.

STAFFING TABLE

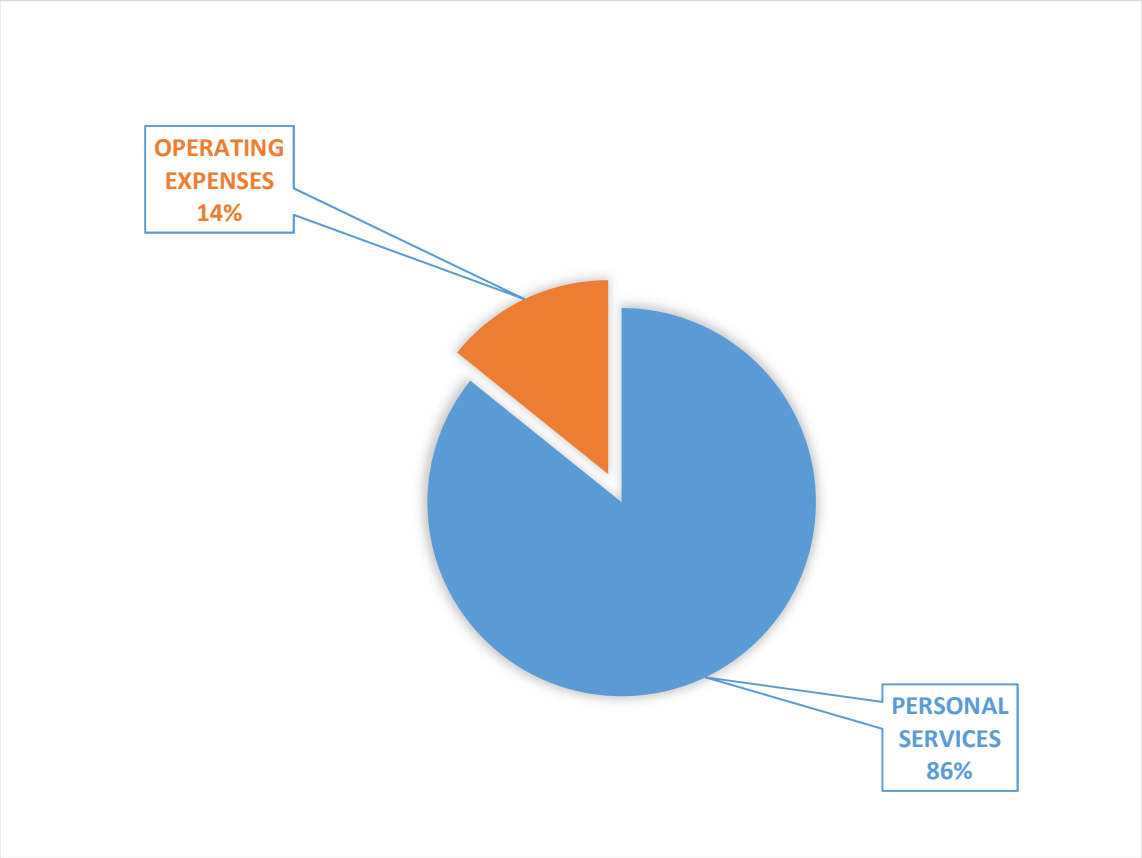
Type of Employee	2019-2020	2018-2019	Change
Full Time Non Bargaining	5	5	0

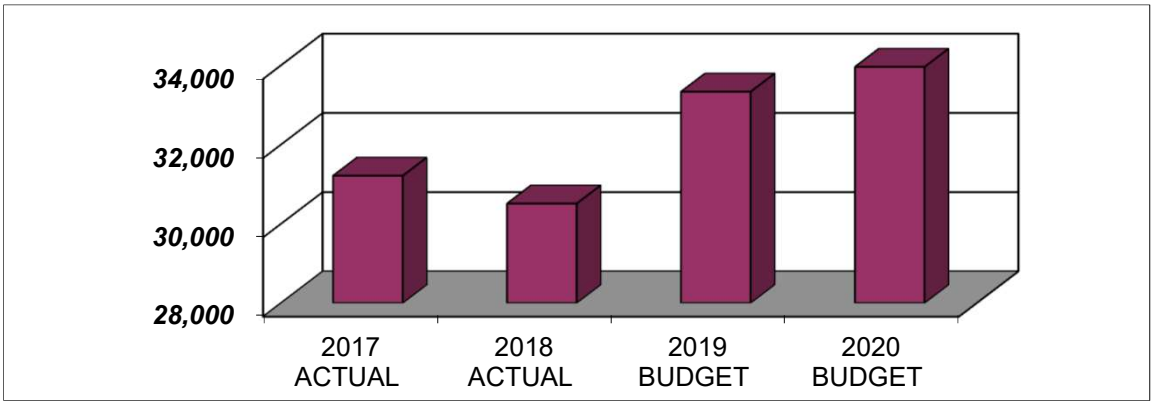
MAJOR GOALS AND CHANGES

1. Establish an effective policy framework to insure efficient operations of the City of Neptune Beach to meet the needs of the residents and visitors of the City.

MAYOR AND COUNCIL

PERSONAL SERVICES	$	29,135	86%
OPERATING EXPENSES		4,828	14%
CAPITAL OUTLAY		-	0%
	$	33,963	





MAYOR AND COUNCIL	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 23,000	$ 22,200	$ 27,000	$ 27,000
FICA	1,426	1,376	1,674	1,674
WORKERS' COMPENSATION	56	63	68	68
MEDICARE	334	322	393	393
TRAVEL AND PER DIEM	1,336	1,920	1,000	1,200
INSURANCE	290	295	300	360
PROMOTIONAL ACTIVITIES	368	85	800	800
OFFICE SUPPLIES	2,379	2,272	900	1,350
BOOKS, SUBSCRIP & MEMBER	896	478	600	320
EDUCATIONAL COURSES	1,129	1,501	600	798
	$ 31,214	$ 30,512	$ 33,335	$ 33,963

CITY OF NEPTUNE BEACH

2019 – 2020

CITY MANAGER

MISSION The mission of the City Manager is to provide professional leadership and guidance in the execution of policies and programs established by the City Council. To administer and monitor the daily affairs of the City government, which includes: law enforcement, public works, water and sewer, sanitation, financial operations, human resources, community development, paid parking and related operations. Creates and implements new management techniques to facilitate the effective delivery of municipal services. Fosters the effective use of all City assets and a safe work environment for all employees. Recruits and maintains a skilled work force to handle the daily needs of the citizens to create a clean and safe environment that includes those amenities that produce a sense of pride, a sense of community and a high quality of life.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Non-Bargaining	2	3	-1

MAJOR GOALS AND CHANGES

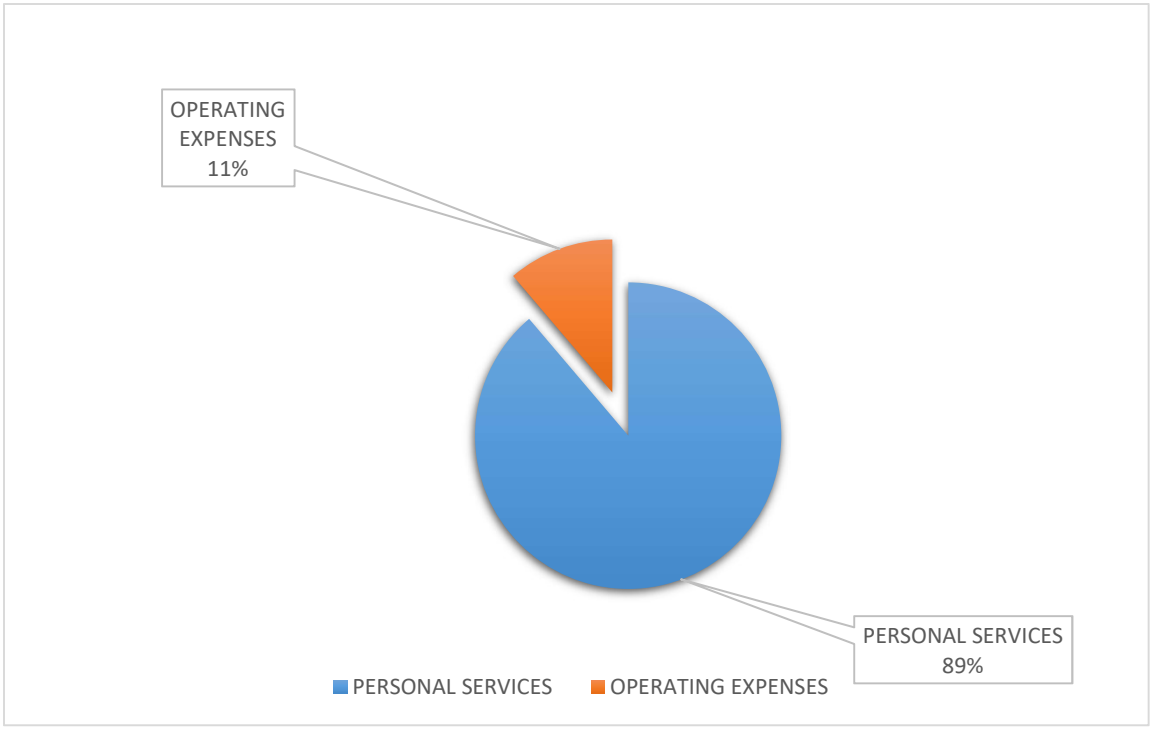
1. To implement new management techniques as necessary to ensure the effective operation of the various department of the City. Direct and assist in any special projects assigned by the City Council.

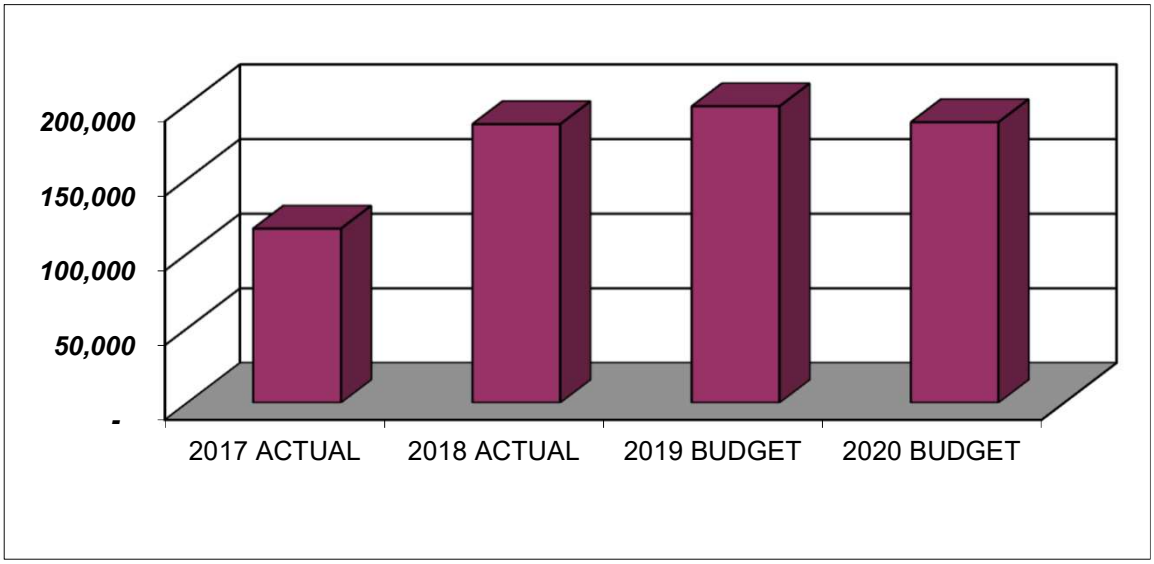
CAPITAL REQUESTS

1. None

CITY MANAGER

PERSONAL SERVICES	$	166,881	89%
OPERATING EXPENSES		21,088	11%
CAPITAL OUTLAY		-	0%
	$	187,968	





CITY MANAGER	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 69,107	$ 119,168	$ 123,520	$ 117,344
SPECIAL PAY	360	600	600	600
FICA	4,178	7,029	7,695	6,541
RETIREMENT CONTRIBUTIONS	10,386	15,586	19,239	14,429
LIFE & HEALTH INSURANCE	12,516	22,744	25,778	25,778
WORKERS' COMPENSATION	226	303	325	335
MEDICARE	977	1,644	1,800	1,854
OTHER CONTRACTUAL SERVICE	-	45	150	150
TRAVEL AND PER DIEM	791	4,143	2,200	2,200
INSURANCE	365	403	410	513
REPAIR AND MAINTENANCE	87	-	400	400
OFFICE SUPPLIES	3,165	2,391	3,000	3,000
OPERATING SUPPLIES	568	1,301	1,500	1,875
BOOKS, SUBSCRIP & MEMBER	2,968	3,889	3,500	4,200
EDUCATIONAL COURSES	525	1,448	2,500	2,750
VEHICLE REPAIR & MAINT	-	-	-	-
GAS, OIL, & LUBRICANTS	-	-	-	-
VEHICLE ALLOWANCE	6,000	6,000	6,000	6,000
MOVING ALLOWANCE	4,501	-	-	-
MACHINERY AND EQUIPMENT	-	-	-	-
	$ 116,720	$ 186,694	$ 198,617	$ 187,968

CITY OF NEPTUNE BEACH

2019 – 2020

FINANCE DEPARTMENT

MISSION To enhance and promote professional management of governmental resources, accomplished in part by identifying, developing and advancing fiscal strategies and practices for the public benefit, and by maximizing the return to the City on each dollar spent for equipment and services. The Finance Department coordinates, administers and invests the pooled financial resources of the City and provides accounting, billing, bookkeeping and cashiering services to all departments and divisions. To provide inventory management and to dispose of surplus materials and equipment no longer required by the City.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Bargaining	3	3	0
Full Time Non-Bargaining	2	2	0
Total	5	5	0

MAJOR GOALS AND CHANGES

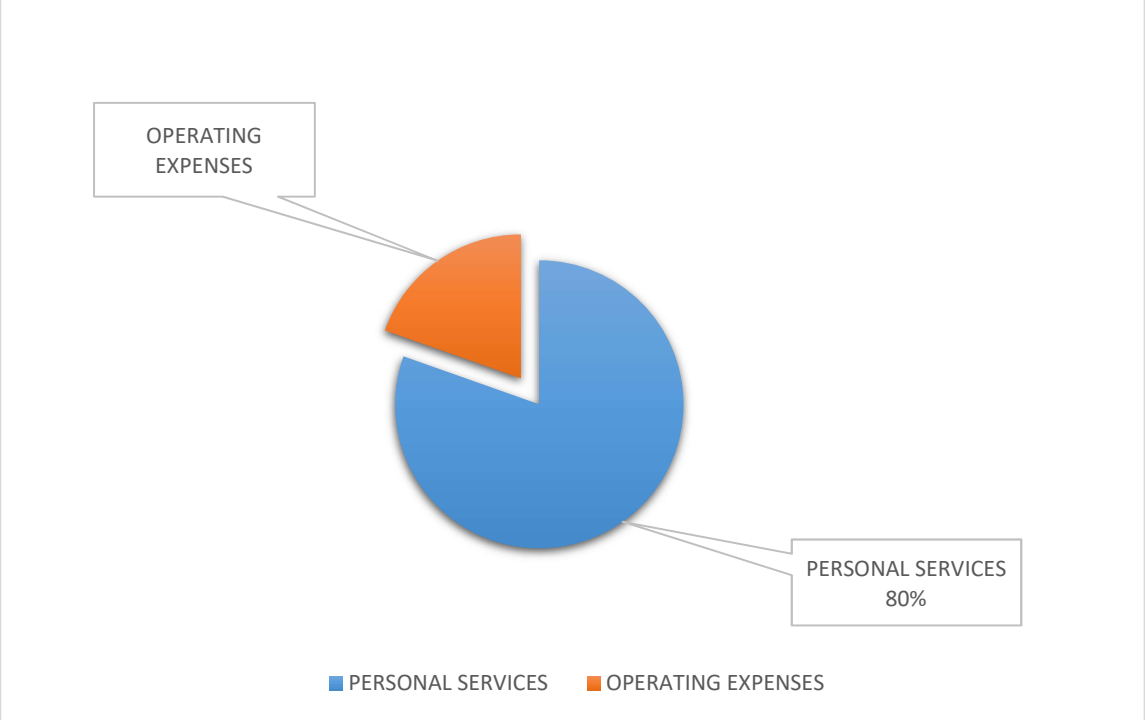
1. To implement new management techniques as necessary to ensure the effective operation of the various department of the City. Direct and assist in any special projects assigned by the City Council.

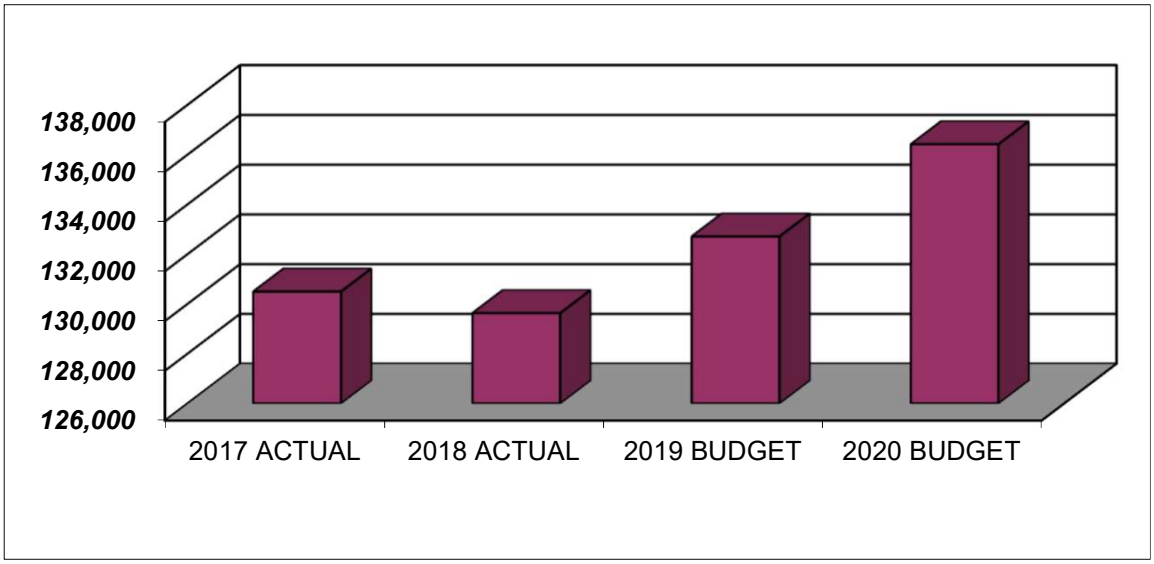
CAPITAL REQUESTS

1. None

FINANCE DEPARTMENT

PERSONAL SERVICES	$	109,665	80%
OPERATING EXPENSES		26,752	20%
CAPITAL OUTLAY		-	0%
	$	136,417	





FINANCE DEPARTMENT	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 79,770	$ 82,183	$ 83,393	$ 85,061
OVERTIME	425	269	700	630
SPECIAL PAY	843	630	600	600
FICA	4,886	5,043	5,251	5,420
RETIREMENT CONTRIBUTIONS	6,937	5,097	7,622	7,622
LIFE & HEALTH INSURANCE	6,453	7,284	8,460	8,883
WORKERS' COMPENSATION	214	242	260	182
MEDICARE	1,143	1,179	1,228	1,267
ACCOUNTING AND AUDIT	20,178	13,202	13,250	13,648
OTHER CONTRACTUAL SERVICES	157	157	250	258
TRAVEL AND PER DIEM	1,035	1,206	1,200	1,200
COMMUNICATIONS SERVICES	480	680	200	500
POSTAGE (INC. FED EX)	51	153	50	100
INSURANCE	837	935	950	998
REPAIR & MAINTENANCE	3,526	3,639	3,900	4,025
PRINTING AND BINDING	15	509	50	100
OTHER CURRENT CHARGES	-	-	150	-
OFFICE SUPPLIES	2,599	5,876	3,500	3,675
OPERATING SUPPLIES	-	613	400	800
BOOKS, SUBSCRIP & MEMBER	614	336	550	550
EDUCATIONAL COURSES	335	400	750	900
MACHINERY AND EQUIPMENT	-	-	-	-
	$ 130,498	$ 129,633	$ 132,714	$ 136,417

CITY OF NEPTUNE BEACH

2019 – 2020

LEGAL COUNSEL

MISSION The Legal Counsel is responsible for providing effective legal counseling services to the City Council and City Staff. These services include providing legal advice on federal, state and local laws, drafting and review of legislation, defense of suits brought against the City, initiation of legal actions on behalf of the City, and prosecution of violations of City ordinances. Additionally, the City Legal Counsel defends the City's interest in mediations; provides legal advice in negotiation of contracts; and advises the Boards and Commissions of the City Council. In the latter part of fiscal year 2019 the City's Council voted and decided to contract Ansbacher Law firm as a City's Legal Counsel. Prior to this the position was filled with in-house Attorney.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Non-Bargaining	0	1	(1)

MAJOR GOALS AND CHANGES

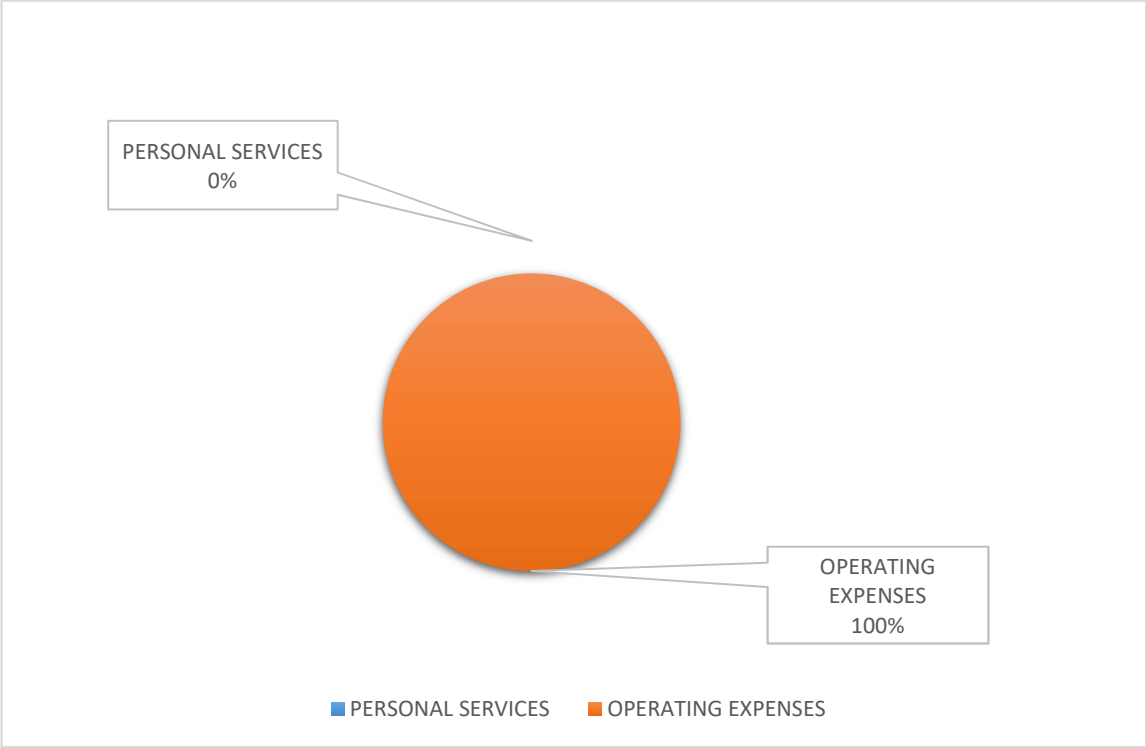
1. Track and effectively manage suits and other legal matters.
2. Provide sound preventative legal advice to minimize litigation.

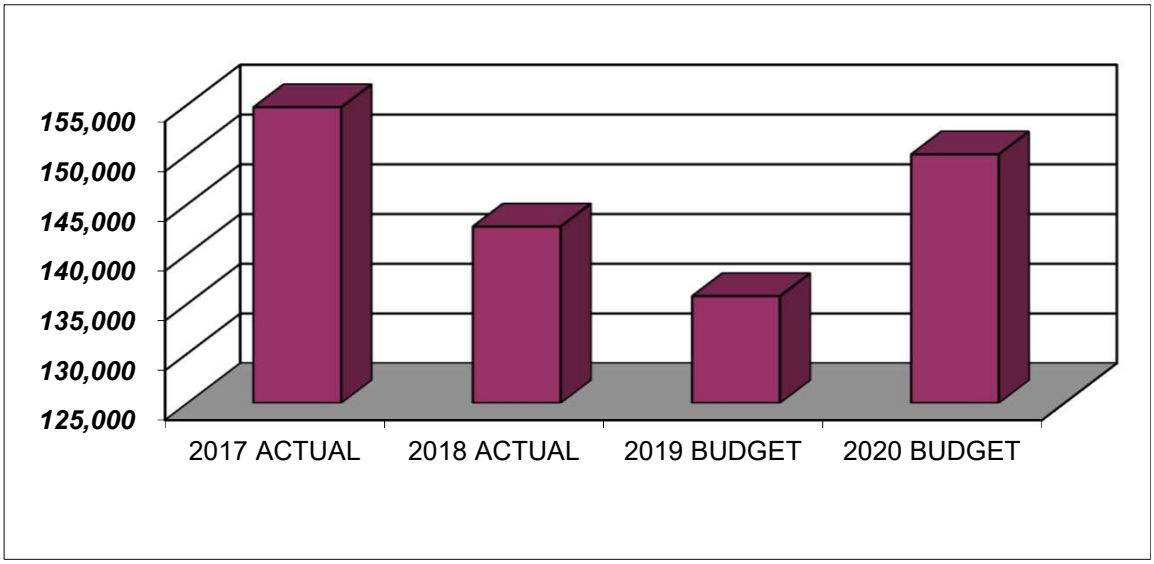
CAPITAL REQUESTS

1. None

LEGAL COUNSEL

PERSONAL SERVICES	$	-	0%
OPERATING EXPENSES		150,000	100%
CAPITAL OUTLAY		-	0%
	$	150,000	





CITY ATTORNEY	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 14,906	$ 64,959	$ 65,564	$ -
SPECIAL PAY	-	-	-	-
FICA	732	3,459	4,065	-
RETIREMENT CONTRIBUTIONS	-	-	5,901	-
LIFE & HEALTH INSURANCE	2,284	10,397	11,711	-
WORKERS' COMPENSATION	-	102	110	-
MEDICARE	171	809	951	-
PROFESSIONAL SERVICES	90,935	59,771	40,000	-
SPECIAL MAGISTRATE/CODE ENFORC.	-	-	-	-
LEGAL SERVICES RETAINER	42,500	-	-	150,000
TRAVEL AND PER DIEM	497	384	1,250	-
COMMUNICATIONS SERVICES	50	384	450	-
INSURANCE	-	300	750	-
REPAIR & MAINTENANCE	-	738	250	-
OFFICE SUPPLIES	1,573	-	2,000	-
OPERATING SUPPLIES	464	844	500	-
BOOKS, SUBSCRIP & MEMBER	614	19	750	-
EDUCATIONAL COURSES	-	96	1,500	-
MACHINERY AND EQUIPMENT	-	480	-	-
	$ 154,726	$ 142,742	$ 135,752	$ 150,000

CITY OF NEPTUNE BEACH

2019 – 2020

BUILDING/ZONING DEPARTMENT

MISSION To provide the City of Neptune Beach residents and contractors with courteous, friendly, and knowledgeable information. To review and process permits. To provide a thorough inspection process that assures the residents and business owners of a well-constructed structure. Maintain zoning regulations, process variance requests and commercial development applications.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Bargaining	2	0	2
Full Time Non-Bargaining	0	1	(1)
Part Time Non-Bargaining	1	1	0
Total	3	2	1

MAJOR GOALS AND CHANGES

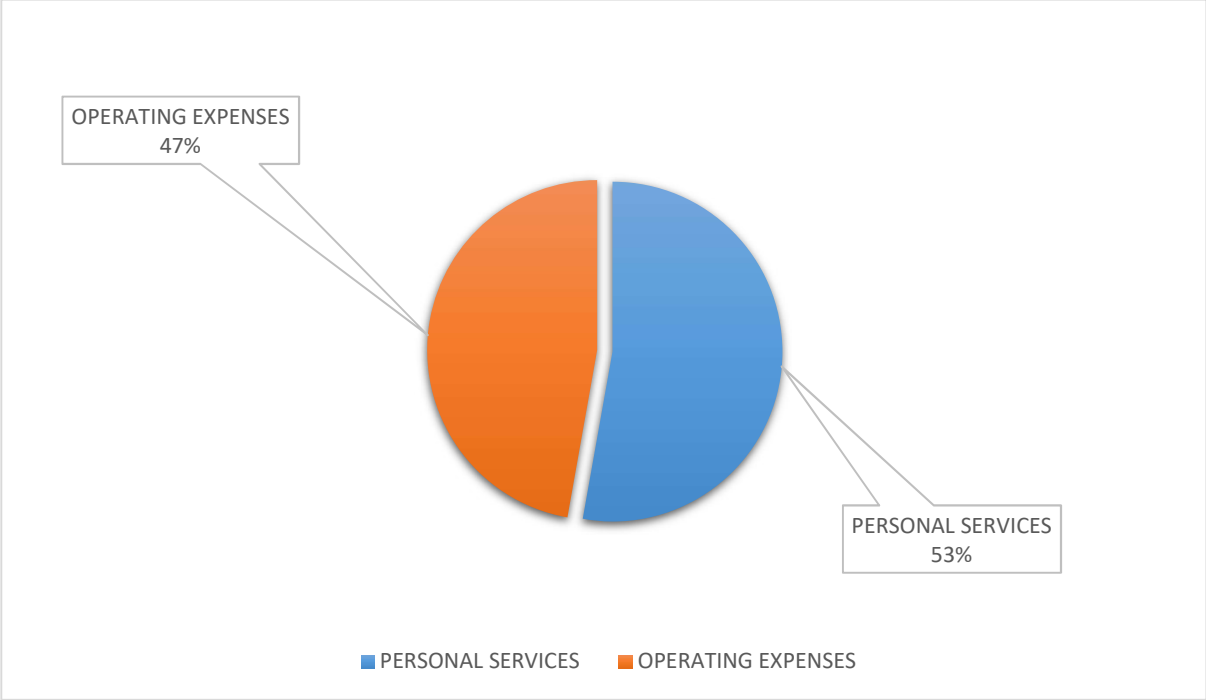
1. Continue public awareness of code of ordinances.
2. Continue professional training.
3. To help plan and meet the future needs of the City.

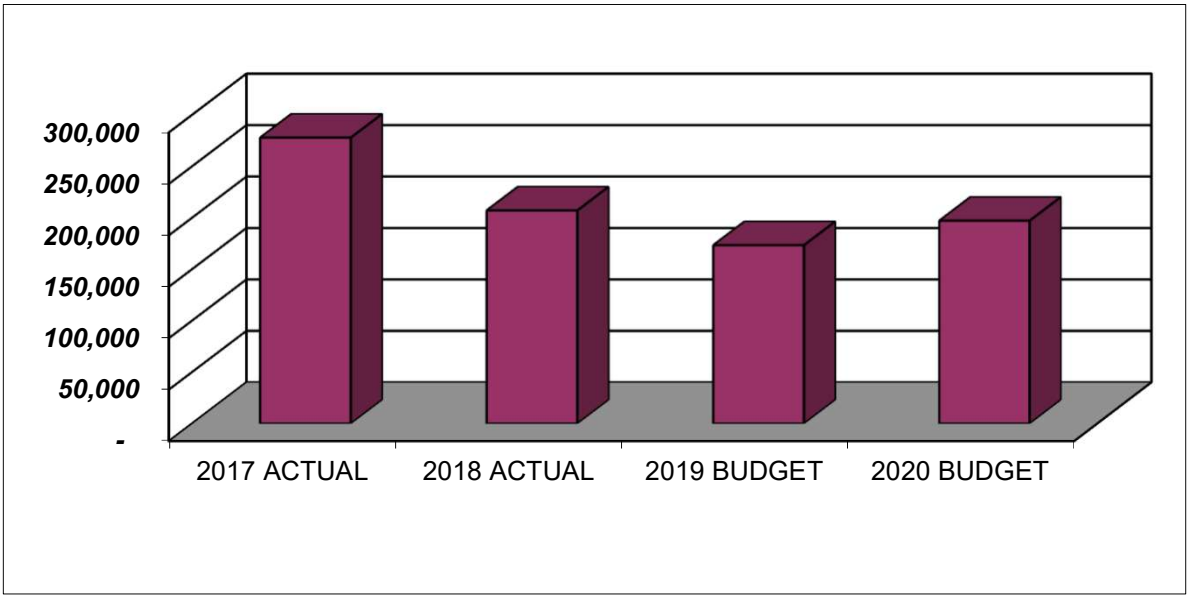
CAPITAL REQUESTS

1. None

BUILDING DEPARTMENT

PERSONAL SERVICES	$	104,066	53%
OPERATING EXPENSES		93,028	47%
CAPITAL OUTLAY		-	0%
	$	197,094	





BUILDING DEPARTMENT	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 192,445	$ 94,935	$ 72,645	$ 87,174
OVERTIME	514	156	425	438
SPECIAL PAY	1,550	1,375	1,500	1,500
FICA	11,359	5,859	4,597	4,735
RETIREMENT CONTRIBUTIONS	15,055	5,342	6,711	6,913
LIFE & HEALTH INSURANCE	30,533	2,219	5,000	1,250
WORKERS' COMPENSATION	1,685	1,817	1,950	975
MEDICARE	2,657	1,370	1,081	1,081
PROFESSIONAL SERVICES	220	-	100	-
OTHER CONTRACTUAL SERVICES	1,045	78,293	64,000	76,800
TRAVEL & PER DIEM	3	-	250	-
COMMUNICATION SERVICES	960	40	-	-
INSURANCE	2,594	2,755	2,850	3,078
REPAIR AND MAINTENANCE	9,396	8,815	7,500	9,000
PROMOTIONAL & ADVERTISING	-	-	-	-
OPERATING SUPPLIES	2,110	3,671	3,100	3,100
BOOKS, SUBSCRIP & MEMBER	229	-	350	350
EDUCATIONAL COURSES	602	-	250	250
VEHICLE REPAIR & MAINT	2,981	8,815	500	-
GAS, OIL, & LUBRICANTS	1,461	212	250	250
MACHINERY & EQUIPMENT	-	-	-	-
MUNICIPAL BOARDS	388	209	200	200
	$ 277,787	$ 207,068	$ 173,259	$ 197,094

CITY OF NEPTUNE BEACH

2019 – 2020

CITY CLERK

MISSION The mission of the City Clerk is to record and maintain orderly and accessible records of all City Council meetings, discussions and other communications. Additionally, the City Clerk transcribes and maintains the records of all advisory commission activities as directed by the City Council. The City Clerk acts as the repository to preserve all official municipal documents in an efficient and dependable manner. All contracts with value in excess of $10,000 are maintained in the Clerk's files. Further, the City Clerk is the Supervisor of Elections for all City Referenda and Elections.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Non Bargaining	1	1	0
Total	1	1	0

MAJOR GOALS AND CHANGES

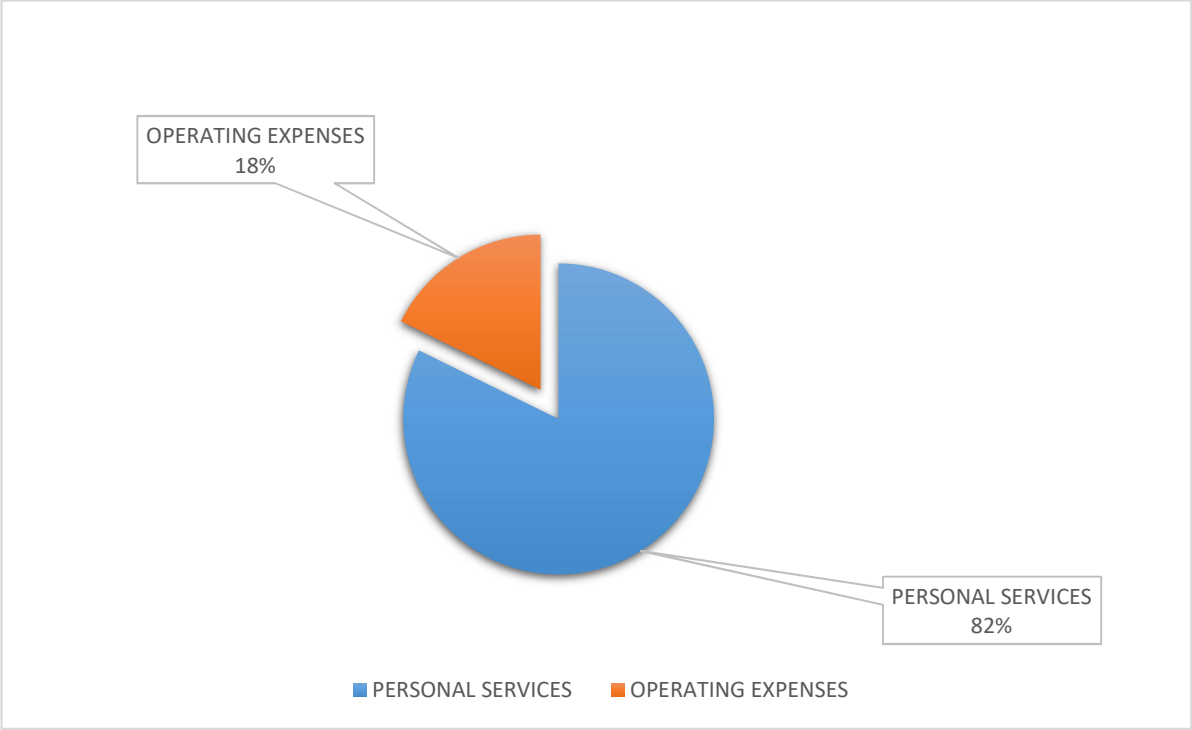
1. Maintain an open-record system to provide timely information regarding the City operations to the citizens of the Neptune Beach, the media, and other interested persons.

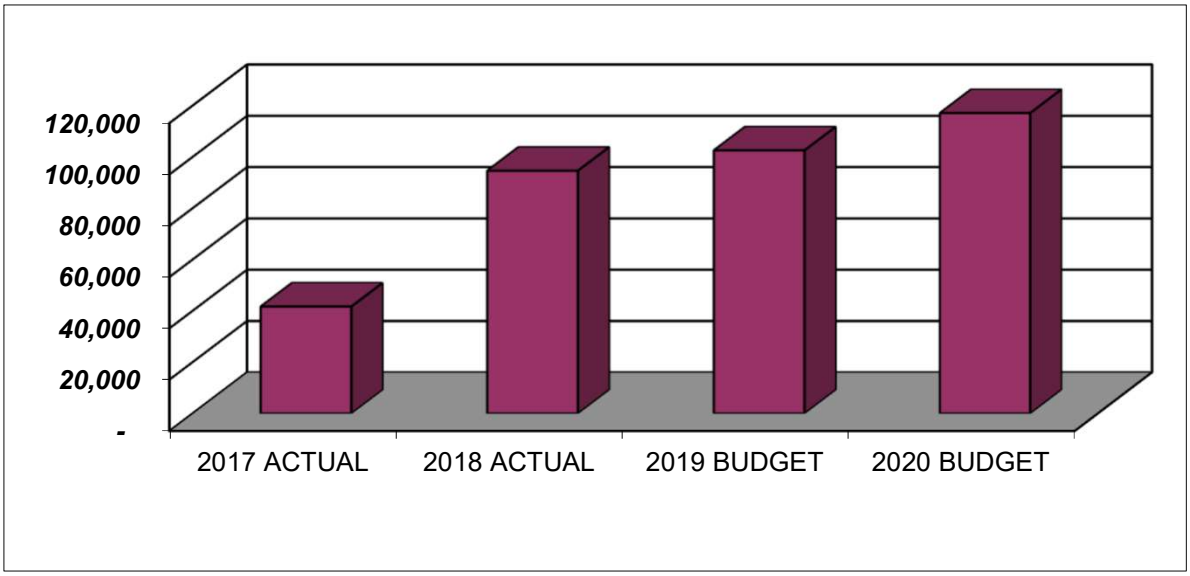
CAPITAL REQUESTS

1. None

CITY CLERK

PERSONAL SERVICES	$	96,330	82%
OPERATING EXPENSES		20,746	18%
CAPITAL OUTLAY		-	0%
	$	117,076	





CITY CLERK	ACTUAL BALANCE 9/30/2017	ACTUAL BALANCE 9/30/2018	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 20,959	$ 54,623	$ 56,737	$ 71,489
OVERTIME	-	-	-	-
SPECIAL PAY	910	-	-	250
FICA	1,056	3,074	3,518	4,432
RETIREMENT CONTRIBUTIONS	509	3,050	3,972	3,852
LIFE & HEALTH INSURANCE	2,699	13,929	15,620	15,151
WORKERS' COMPENSATION	189	214	230	115
MEDICARE	247	719	823	1,040
OTHER CONTRACTUAL SERVICE	1,897	1,266	1,500	1,500
ELECTION EXPENSES	-	192	-	-
TRAVEL AND PER DIEM	1,009	1,975	1,200	1,200
COMMUNICATION SERVICES	120	480	200	400
INSURANCE	644	669	680	816
REPAIR AND MAINTENANCE	-	-	1,000	-
PRINTING AND BINDING	2,477	5,880	7,000	7,000
PROMOTIONAL & ADVERTISING	3,722	2,859	4,750	4,750
OFFICE SUPPLIES	2,033	2,449	2,750	1,375
OPERATING SUPPLIES	1,034	19	150	-
BOOKS, SUBSCRIP & MEMBER	1,779	2,283	1,500	2,625
EDUCATIONAL COURSES	350	925	900	1,080
MACHINERY & EQUIPMENT	-	-	-	-
	$ 41,634	$ 94,606	$ 102,530	$ 117,076

CITY OF NEPTUNE BEACH

2019 – 2020

NON-DEPARTMENTAL

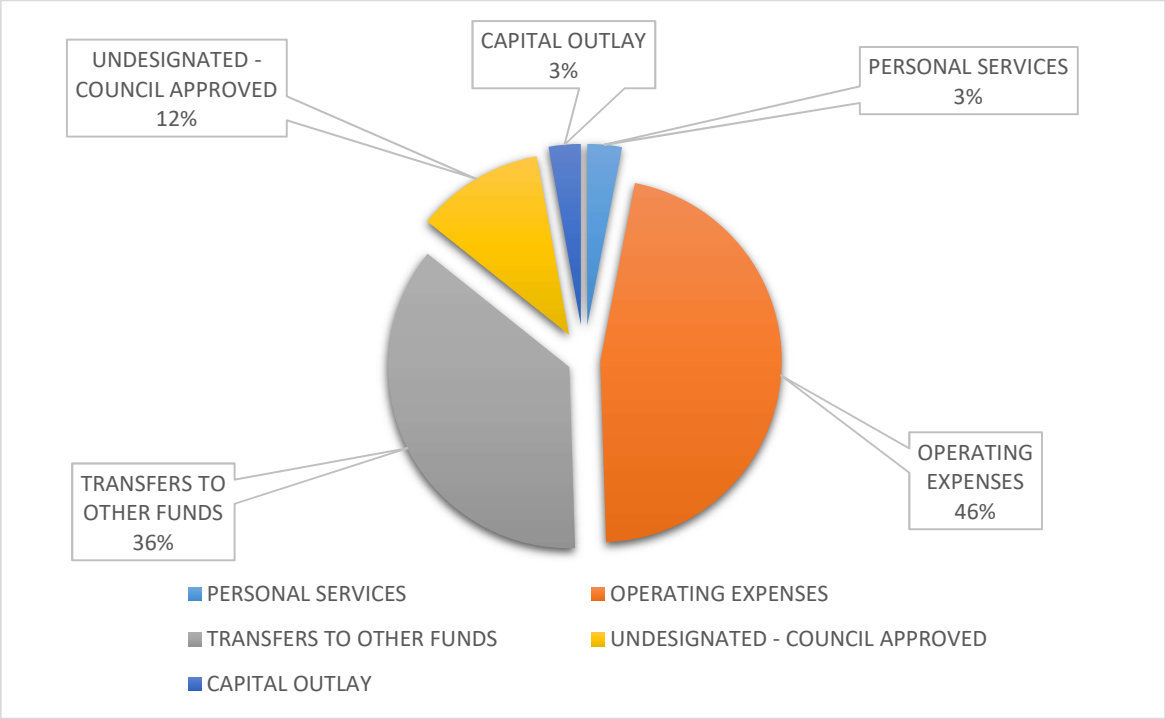
MISSION Non-departmental accounts are used for expenses that are associated with the City Hall Building and are not specifically allocable to any other department.

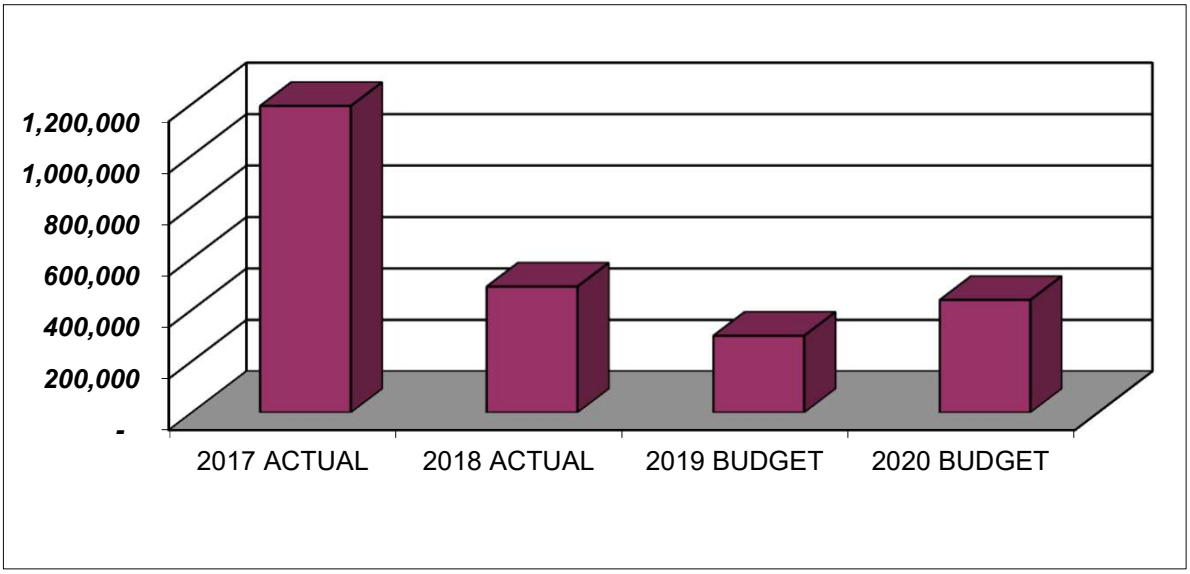
CAPITAL REQUESTS

1. None

NON-DEPARTMENTAL

PERSONAL SERVICES	$	13,423	3%
OPERATING EXPENSES		203,125	46%
TRANSFERS TO OTHER FUNDS		158,500	36%
UNDESIGNATED - COUNCIL APPROVED		50,000	11%
CAPITAL OUTLAY		12,500	3%
	$	437,548	





NON-DEPARTMENTAL	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 10,020	$ 9,509	$ 11,030	$ 8,273
OVERTIME	349	354	275	138
SPECIAL PAY	600	200	100	100
FICA	680	613	701	701
RETIREMENT CONTRIBUTIONS	986	662	798	718
LIFE & HEALTH INSURANCE	2,364	2,294	3,382	3,044
WORKERS' COMPENSATION	275	312	335	302
MEDICARE	159	143	165	149
OTHER CONTRACTUAL SERVICES	16,582	16,012	12,000	18,000
COMMUNICATIONS SERVICES	18,712	23,476	24,400	36,600
POSTAGE (INC. FED EX)	6,875	6,843	7,750	7,750
UTILITIES	12,344	11,207	13,500	13,500
RENTALS AND LEASES	11,745	11,914	7,500	7,500
INSURANCE	30,963	34,308	34,500	34,500
REPAIR AND MAINTENANCE	33,018	27,369	29,000	29,000
PRINTING AND BINDING	601	240	400	-
PROMOTIONAL & ADVERTISING	535	2,061	400	1,000
OFFICE SUPPLIES	12,001	27,991	12,000	13,200
UNIFORMS/SHIRTS	1,633	3,220	2,000	200
MISCELLANEOUS EXP	86,893	561	750	1,875
IMPROVEMENTS	115,925	3,027	2,500	-
MACHINERY AND EQUIPMENT	27,559	20,646	25,000	12,500
HOLIDAY EXPENDITURES	28,189	27,297	25,000	25,000
NEPTUNE BEACH BIRTHDAY CELEBRATIO	596	201,362	-	-
HURRICANE EXPENSES	754,197	5,654	5,000	5,000
MERIT PAY INCREASE POLICY	6,000	20,000	10,000	10,000
TRANSFER TO OTHER FUND	12,000	20,000	20,000	20,000
TRANSFER TO CIP FUND	-	-	-	138,500
UNDESIGNATED - COUNCIL APPROVED	-	32,350	50,000	50,000
	$ 1,191,801	$ 489,625	$ 298,486	$ 437,548

CITY OF NEPTUNE BEACH

2019 – 2020

POLICE

MISSION The mission of the Neptune Beach Police Department is to actively engage in the provision of police services to the public. The combined efforts of Patrol, Communications, Administration, Detectives, and School Crossing Guards provides patrol of the city streets, crime deterrence and prevention, criminal investigations, traffic investigations and enforcement, narcotic investigations, neighborhood watch programs, record keeping, and response to emergency and non-emergency calls for service by the citizens.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Non-Bargaining	5	5	0
Full Time Bargaining*	24	22	2
Part Time **	6	5	1
Total	35	32	0

* Includes sworn officers, dispatchers, records clerk and code enforcement officer
** School Crossing Guards and part time Police Service Officer

MAJOR GOALS AND CHANGES

1. Continue to upgrade computer and communication capabilities.

2. Maintain current drug control and crime prevention programs in the community with school children.

3. Continue to develop and maintain quality-training programs.

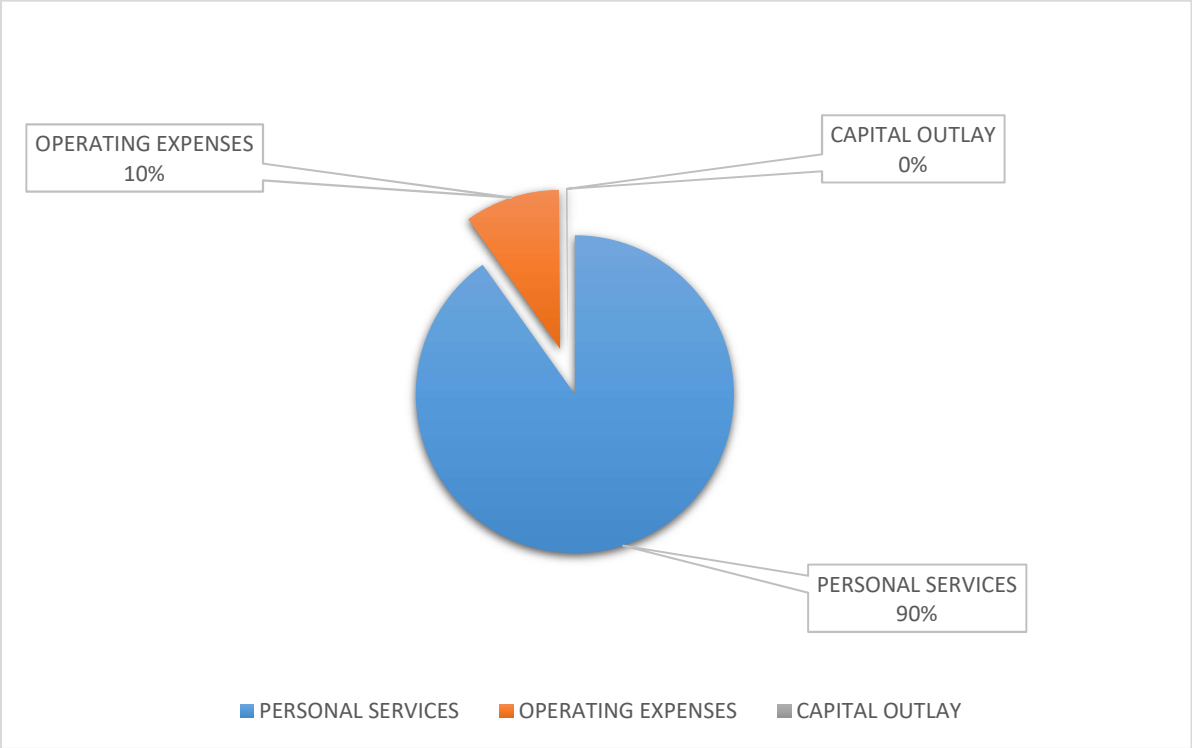
4. Continue to expand and enhance positive relationships with all members of the community.

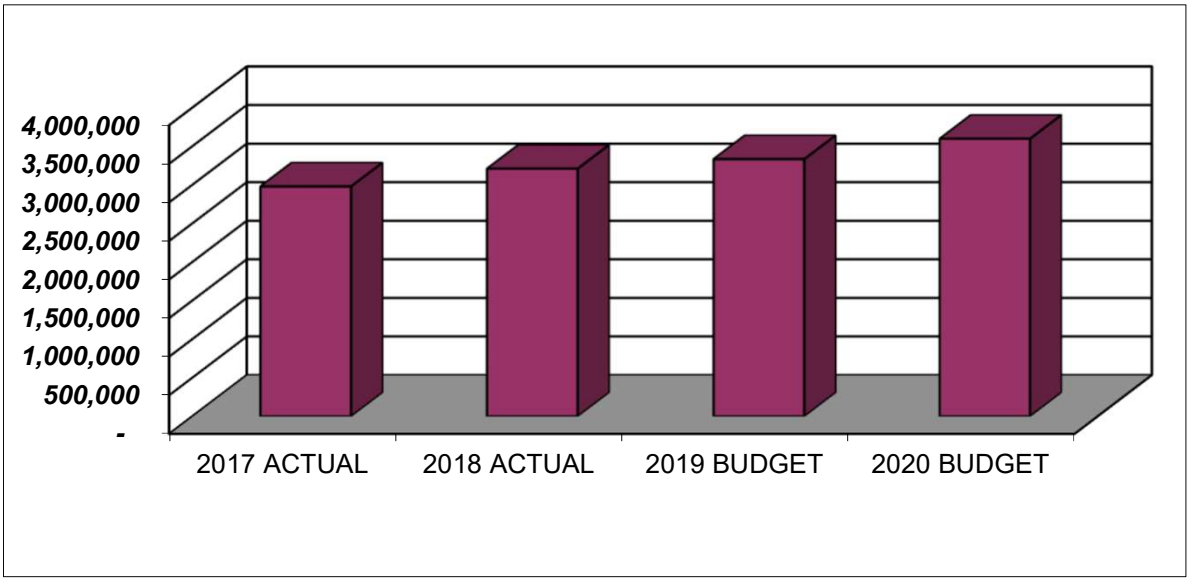
CAPITAL REQUESTS

1. Building Improvements $5,000.

POLICE DEPARTMENT

PERSONAL SERVICES	$ 3,242,421	90%
OPERATING EXPENSES	348,600	10%
CAPITAL OUTLAY	5,000	0%
	$ 3,596,021	





POLICE DEPARTMENT	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 1,504,701	$ 1,675,232	$ 1,799,721	$ 1,937,449
OVERTIME	179,097	206,692	164,500	169,435
SPECIAL PAY	30,840	31,260	31,920	31,920
FICA	101,633	110,074	123,761	132,666
RETIREMENT CONTRIBUTIONS	387,629	426,266	466,920	562,079
LIFE & HEALTH INSURANCE	289,062	316,807	315,000	341,850
WORKERS' COMPENSATION	28,361	32,143	34,500	37,210
MEDICARE	23,769	25,743	28,944	29,812
PROFESSIONAL SERVICES	1,915	1,530	1,000	1,000
OTHER CONTRACTUAL SERVICE	43,026	26,230	40,000	24,000
COVERT INVESTIGATIONS ACCOUNT	(3,069)	1,385	1,000	1,000
TRAVEL AND PER DIEM	6,916	7,192	4,500	4,725
COMMUNICATIONS SERVICES	107,744	72,701	87,000	87,000
UTILITY SERVICES/RANGE	260	229	300	300
INSURANCE	49,739	51,654	52,500	54,075
REPAIR AND MAINTENANCE	12,175	13,896	12,000	12,000
PROMOTIONAL & ADVERTISING	1,140	2,459	1,100	1,650
OFFICE SUPPLIES	12,907	12,580	13,500	13,500
OPERATING SUPPLIES	31,270	19,134	27,200	27,200
BOOKS, SUBSCRIP & MEMBER	3,539	2,275	3,500	3,500
EDUCATIONAL COURSES	3,097	9,358	9,000	11,250
RADIO REPAIR & MAINT	-	-	400	400
VEHICLE REPAIR & MAINT	33,832	38,434	35,000	35,000
GAS, OIL, & LUBRICANTS	50,101	59,049	57,000	57,000
UNIFORMS	21,648	18,655	15,000	15,000
BUILDING IMPROVEMENTS	-	17,881	5,000	5,000
MACHINERY AND EQUIPMENT	51,741	4,462	2,000	-
DRUG GRANT	945	-	-	-
DEPT OF JUSTICE GRANT	-	-	-	-
JAG GRANT, AMERICAN RECOVERY	-	-	-	-
BYRNE JAG GRANT 2009	-	-	-	-
BYRNE JAG GRANT C	4,133	24,751	-	-
	$ 2,978,151	$ 3,208,072	$ 3,332,266	$ 3,596,021

CITY OF NEPTUNE BEACH

2019 – 2020

ANIMAL CONTROL DIVISION

MISSION To provide the City of Neptune Beach residents with courteous, friendly animal control coverage.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Bargaining	1	1	0
Part Time	0	0	0
	1	1	0

MAJOR GOALS AND CHANGES

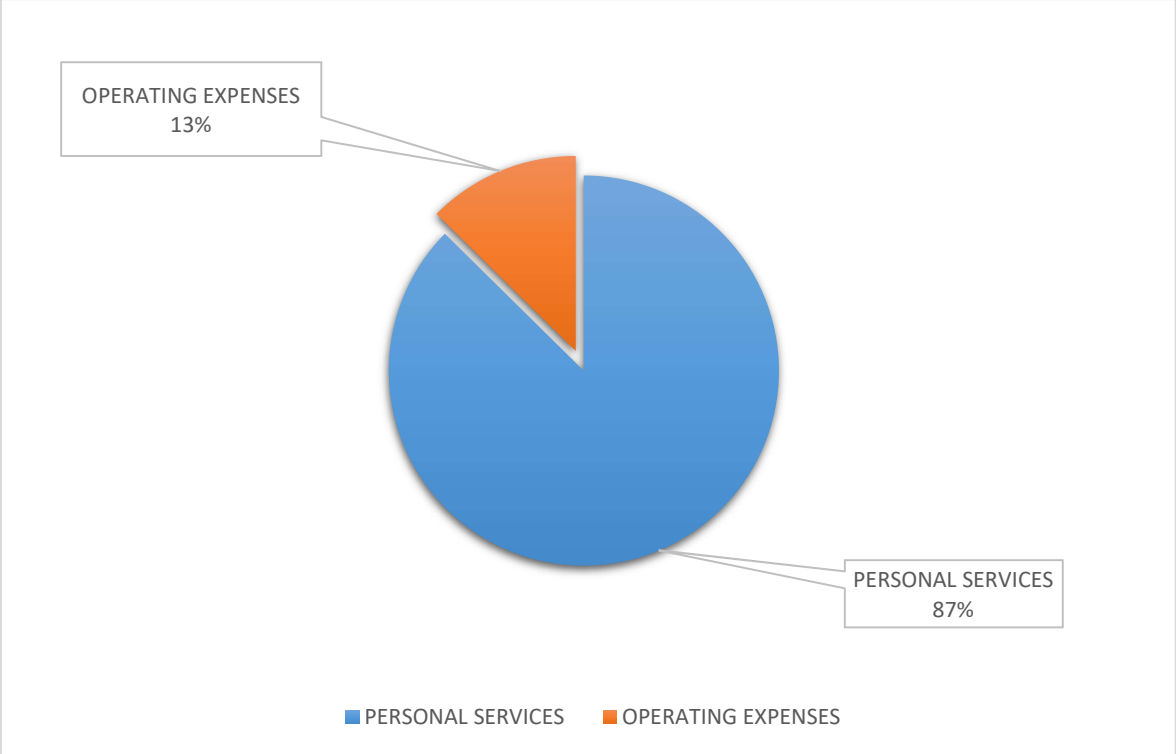
1. Continue public awareness of code of ordinances relating to animals.
2. Continue professional training.

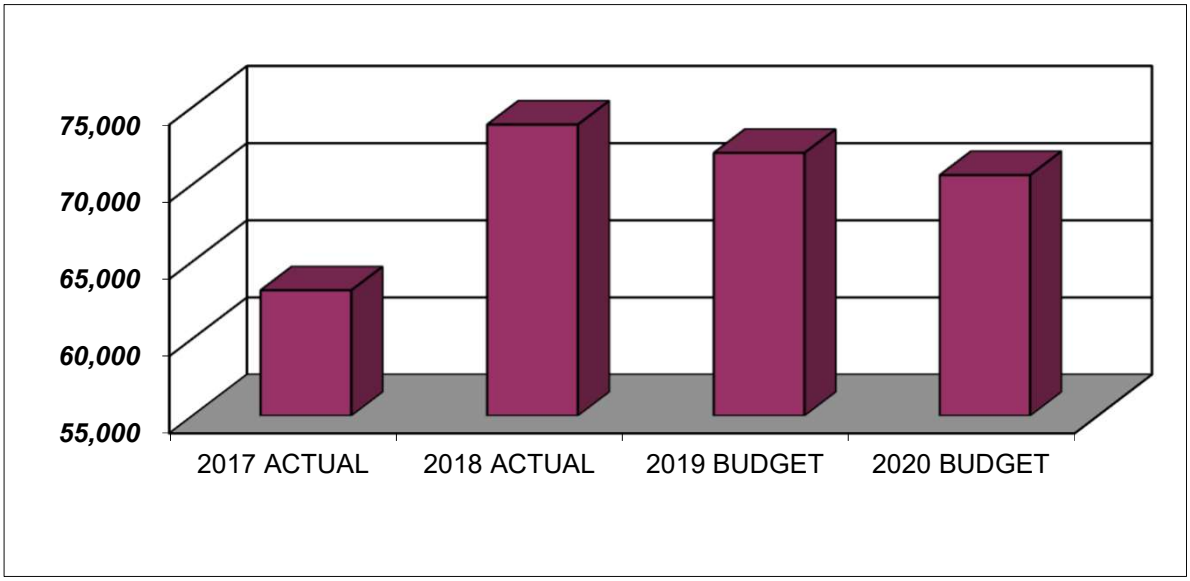
CAPITAL REQUESTS

1. None

ANIMAL CONTROL DIVISION

PERSONAL SERVICES	$	61,683	87%
OPERATING EXPENSES		8,915	13%
CAPITAL OUTLAY		-	0%
	$	70,598	





ANIMAL CONTROL DIVISION	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 37,919	$ 39,336	$ 43,307	$ 41,575
OVERTIME	1,636	3,486	2,000	2,000
SPECIAL PAY	200	300	300	300
FICA	2,464	2,704	2,828	2,912
RETIREMENT CONTRIBUTIONS	2,606	2,947	3,193	3,288
LIFE & HEALTH INSURANCE	9,592	9,796	10,166	10,166
WORKERS' COMPENSATION	802	908	975	780
MEDICARE	576	632	661	661
PROFESSIONAL SERVICES	275	150	100	100
OTHER CONTRACTURAL SERVICES	-	475	250	500
TRAVEL AND PER DIEM	487	10	250	500
COMMUNICATIONS SERVICES	480	480	200	280
INSURANCE	1,117	1,279	1,300	1,430
REPAIR AND MAINTENANCE	275	1,679	400	400
OFFICE SUPPLIES	-	-	100	-
OPERATING SUPPLIES	2,179	5,373	2,000	2,000
BOOKS, SUBSCRIP & MEMBER	-	-	50	50
EDUCATIONAL COURSES	360	-	100	300
RADIO REPAIR MAINTENANCE	-	-	50	50
VEHICLE REPAIR & MAINTENANCE	-	1,134	1,500	1,005
GAS, OIL, & LUBRICANTS	2,000	2,905	2,000	2,000
UNIFORMS	160	276	300	300
MACHINERY & EQUIPMENT	-	-	-	-
	$ 63,128	$ 73,870	$ 72,030	$ 70,598

CITY OF NEPTUNE BEACH

2019 – 2020

PUBLIC WORKS DEPARTMENT

MISSION The department's mission is to build, maintain, improve and regulate all public rights-of-way, which include roadways, drainage, curbs and walkways. Also, to improve the landscaping of public parks, including their adjacent rights-of-way and their associated irrigation systems. To install and maintain traffic control related items such as signs, markings and stripings.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Bargaining	3	3	0
Full Time Non Bargaining	1	1	0
Part Time	1	1	0
Total	5	5	0

MAJOR GOALS AND CHANGES

1. Continue implementation of existing programs to improve City roadways, drainage, curbs and walkways.

2. Continue to clean and preserve the City's recreational landscape facilities.

3. Replace damaged and declining trees and plants on public property.

4. Maintain an inventory of parts and other devices necessary to meet demands of assigned equipment.

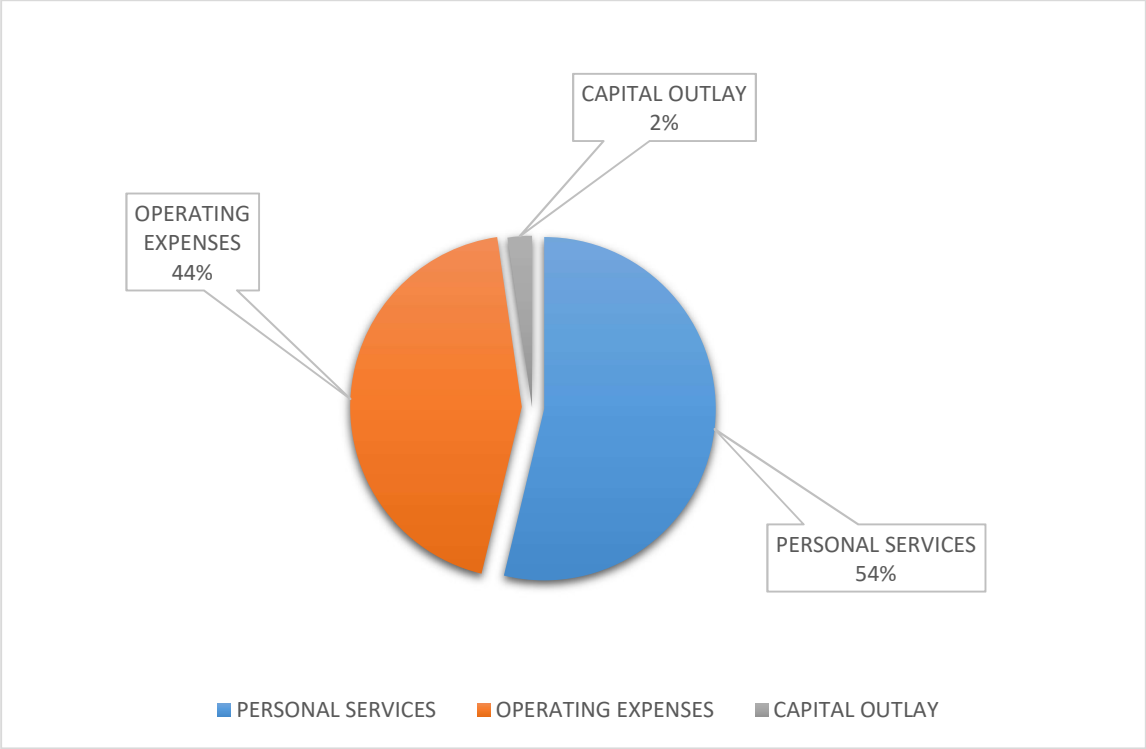
5. Maintain record of each vehicle assigned so as to ensure each required check is done promptly.

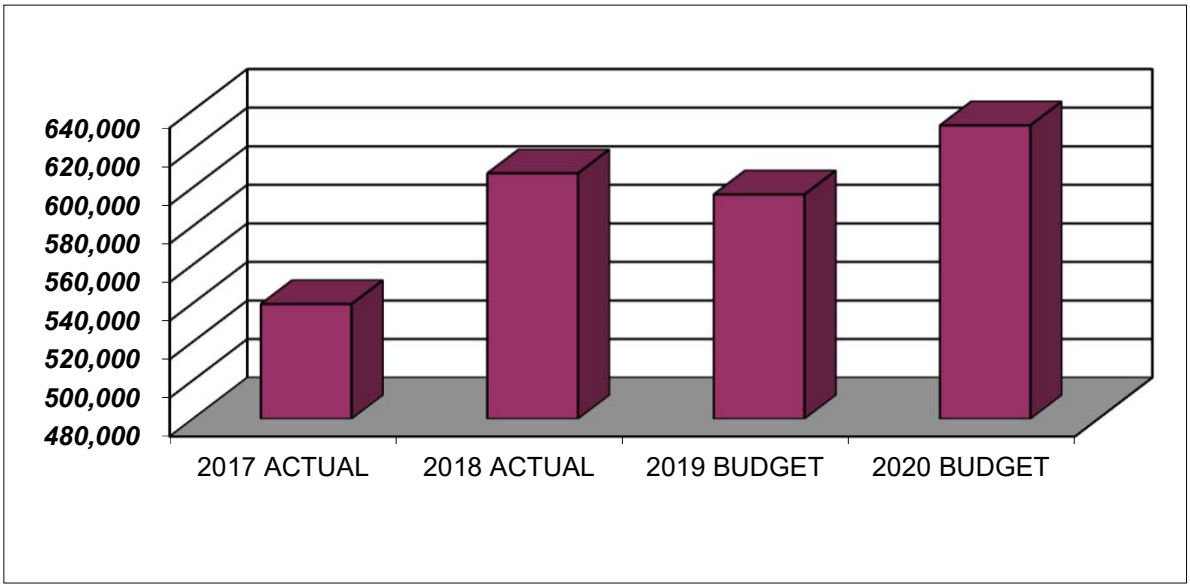
CAPITAL REQUESTS

1. Garbage Bed Insert - $14,500.00.

PUBLIC WORKS DEPARTMENT

PERSONAL SERVICES	$	339,876	54%
OPERATING EXPENSES		277,780	44%
CAPITAL OUTLAY		14,500	2%
	$	632,156	





PUBLIC WORKS DEPARTMENT	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 200,371	$ 223,682	$ 239,781	$ 246,974
OVERTIME	9,241	5,501	3,500	2,800
SPECIAL PAY	2,838	3,500	3,650	3,650
FICA	12,833	13,908	15,310	15,769
RETIREMENT CONTRIBUTIONS	14,364	16,400	19,754	20,347
LIFE & HEALTH INSURANCE	34,556	35,675	40,196	41,498
WORKERS' COMPENSATION	4,244	4,798	5,150	5,150
MEDICARE	3,002	3,269	3,580	3,688
PROFESSIONAL SERVICES	-	448	-	-
OTHER CONTRACTUAL SERVICE	22,843	13,631	15,500	17,050
TRAVEL AND PER DIEM	35	162	50	300
COMMUNICATIONS SERVICES	4,842	5,843	5,200	5,200
UTILITY SERVICES	117,589	103,202	128,000	128,000
RENTALS AND LEASES	10,247	10,937	8,500	8,500
INSURANCE	11,767	13,479	13,700	15,070
REPAIR AND MAINTENANCE	28,591	43,719	32,500	35,750
OFFICE SUPPLIES	1,062	1,495	750	1,125
OPERATING SUPPLIES	25,881	51,767	26,000	28,600
BOOKS, SUBSCRIP & MEMBER	149	1,329	400	400
EDUCATIONAL COURSES	329	804	350	385
VEHICLE REPAIR & MAINT	13,659	17,941	13,000	15,600
GAS, OIL, & LUBRICANTS	18,860	22,891	20,000	20,000
UNIFORMS	2,176	4,010	1,500	1,800
BUILDING IMPROVEMENTS	33	-	-	-
MACHINERY AND EQUIPMENT	-	8,911	-	14,500
TREE TRIMMING	-	-	-	-
	$ 539,512	$ 607,302	$ 596,371	$ 632,156

CITY OF NEPTUNE BEACH

2019 – 2020

OCEAN RESCUE / BEACH CLEANUP

MISSION This mission of this division is to provide beach cleanup and trash removal on beaches within the City limits and to provide lifeguard services during the summer season.

STAFFING TABLE

Type of Employee	2019-2020	2018-2019	Change
Full Time Bargaining	1	1	0
Seasonal	26	26	0
Total	27	27	0

MAJOR GOALS AND CHANGES

1. Continue implementation of existing programs to improve City beaches.

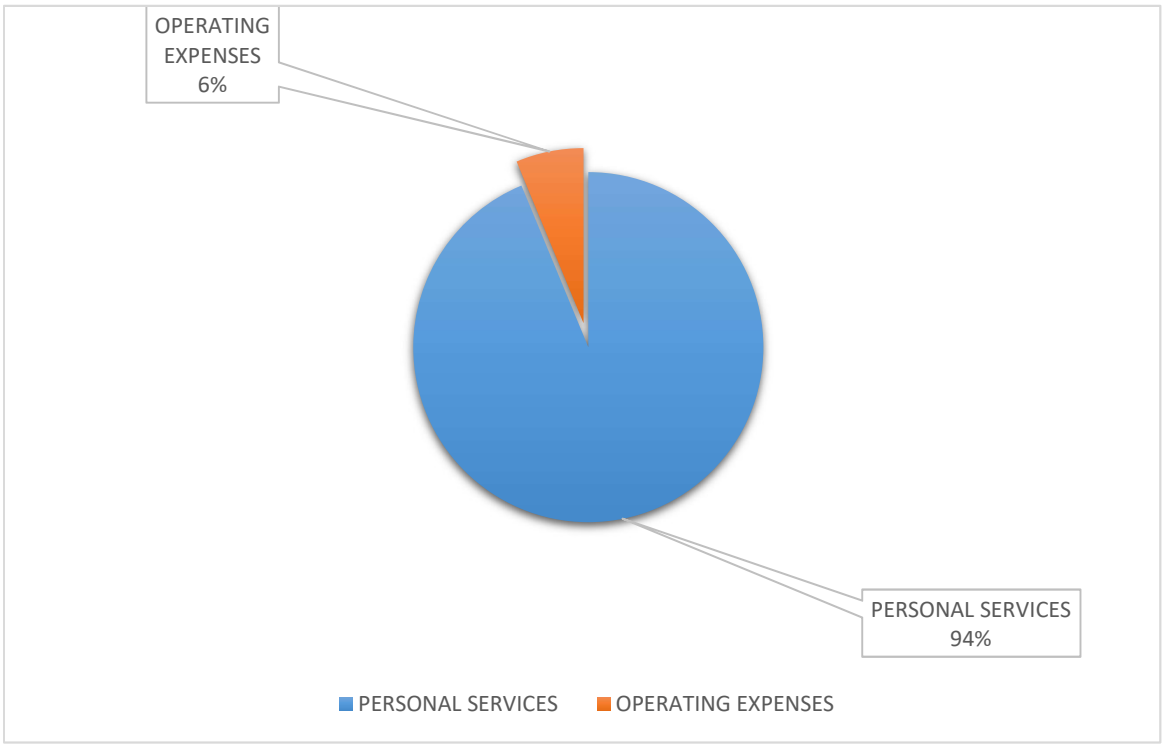
2. Provide rescue response to emergency and non-emergency calls by beachgoers.

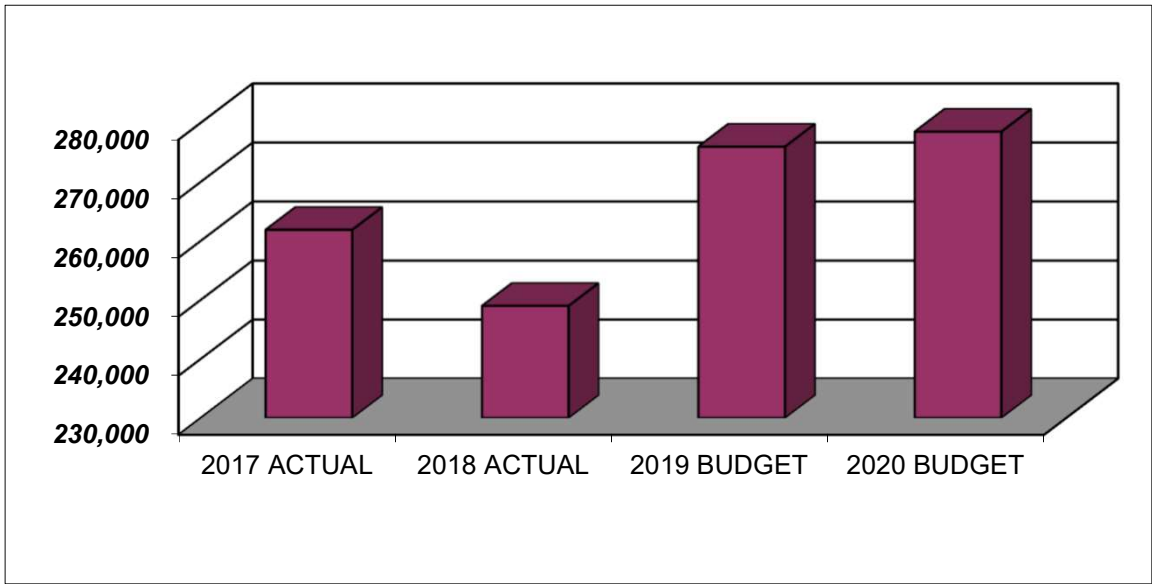
CAPITAL REQUESTS

1. None

OCEAN RESCUE / BEACH CLEANUP

PERSONAL SERVICES	$	261,060	94%
OPERATING EXPENSES		17,440	6%
CAPITAL OUTLAY		-	0%
	$	278,500	





OCEAN RESCUE / BEACH CLEANUP	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REGULAR SALARIES	$ 206,498	$ 203,687	$ 219,074	$ 225,646
OVERTIME	1,047	1,061	1,110	1,000
SPECIAL PAY	1,800	600	1,800	1,800
FICA	12,996	12,631	13,763	13,009
RETIREMENT CONTRIBUTIONS	2,959	1,985	3,139	2,044
LIFE & HEALTH INSURANCE	7,091	6,881	7,629	7,294
WORKERS' COMPENSATION	6,011	6,731	7,225	7,225
MEDICARE	3,039	2,954	3,219	3,042
OTHER CONTRACTUAL SERVICES	1,095	1,180	1,095	1,180
COMMUNICATION SERVICES	-	-	75	75
UTILITY SERVICES	137	124	160	160
INSURANCE	2,621	2,902	3,320	2,950
REPAIR AND MAINTENANCE	9,075	434	3,080	2,800
OPERATING SUPPLIES	3,890	3,439	4,279	3,600
EDUCATIONAL COURSES	675	-	2,500	2,500
VEHICLE REPAIR AND MAINT	-	842	500	500
GAS, OIL, AND LUBRICANTS	1,083	1,034	1,466	1,275
UNIFORMS	1,863	2,496	2,530	2,400
	$ 261,880	$ 248,981	$ 275,964	$ 278,500

SPECIAL REVENUE FUNDS

SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose. They are fully appropriated each year.

Police Education Fund - This fund accounts for revenues derived from county court costs. Expenditures are used to provide criminal justice education degree programs and training courses for police department personnel.

Capital Improvement Fund – This fund accounts for capital expenditures throughout the City to consolidate these expenditures for tracking purposes.

Community Development Block Grant Fund - This fund accounts for federal grants through the Jacksonville entitlement program, which provides funding for community development and improvements for qualified populations within the City.

Convention Development Tax Fund - This fund accounts for funds received from the levy of the convention development tax which are used to promote convention and tourist development. Due to the size of our community, it is to be used for capital outlay in support of lifeguards and parks.

Forfeiture Proceeds Fund - This fund accounts for revenue derived from confiscated property and cash. Proceeds are used to augment police activities.

Local Option Gas Tax Fund - This fund accounts for the City's share of county gas tax revenues. Funds may be used to support capital outlay and maintenance for local roads and drainage systems.

Radio Communications Fund - This fund accounts for a portion of the revenues obtained from traffic violations. Expenditures are used to enhance public safety communications and automation.

Better Jacksonville Tax - This fund accounts for the revenues obtained from the new ½ cent sales tax. Expenditures are used for capital projects to be determined by the Council.

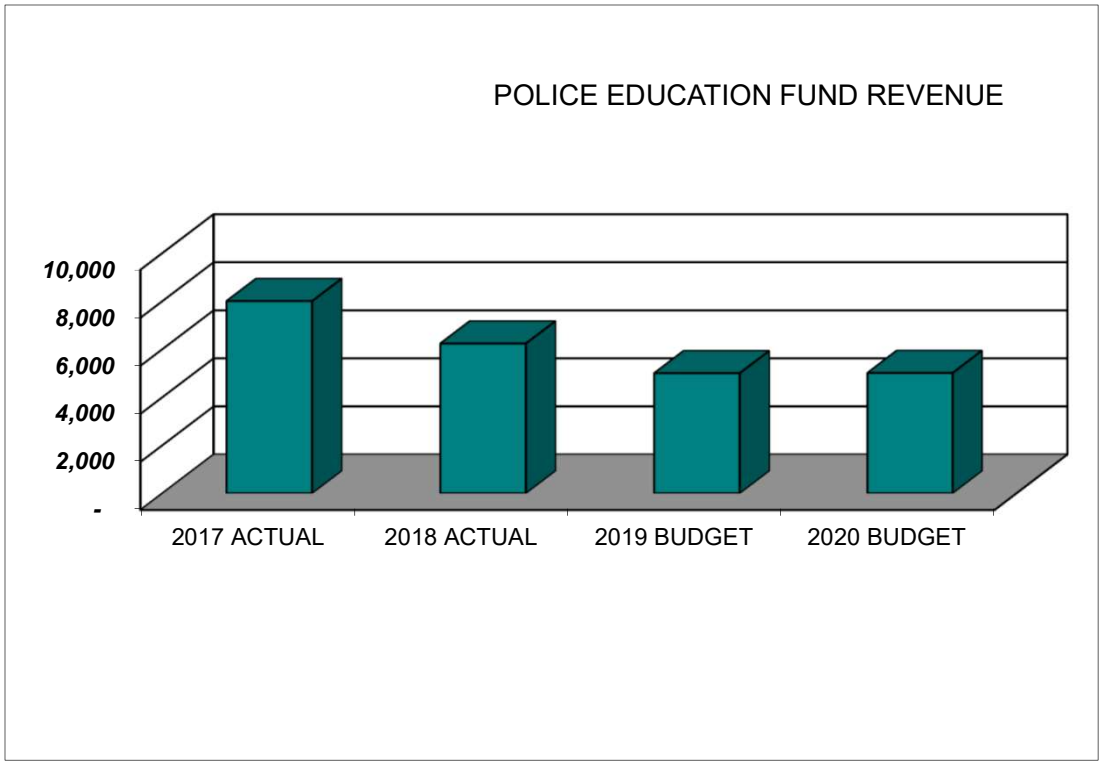
Holiday/Special Events Fund - This fund accounts for expenditures for Holiday decorations and special events sponsored by the City.

Jarboe Park CIP Fund - This fund accounts for the transfers from Better Jacksonville Fund, Grants and Donations. The revenue is restricted for engineering, capital improvement, beautification, landscaping, lighting projects to enhance and make more efficient and family friendly use of Jarboe Park.

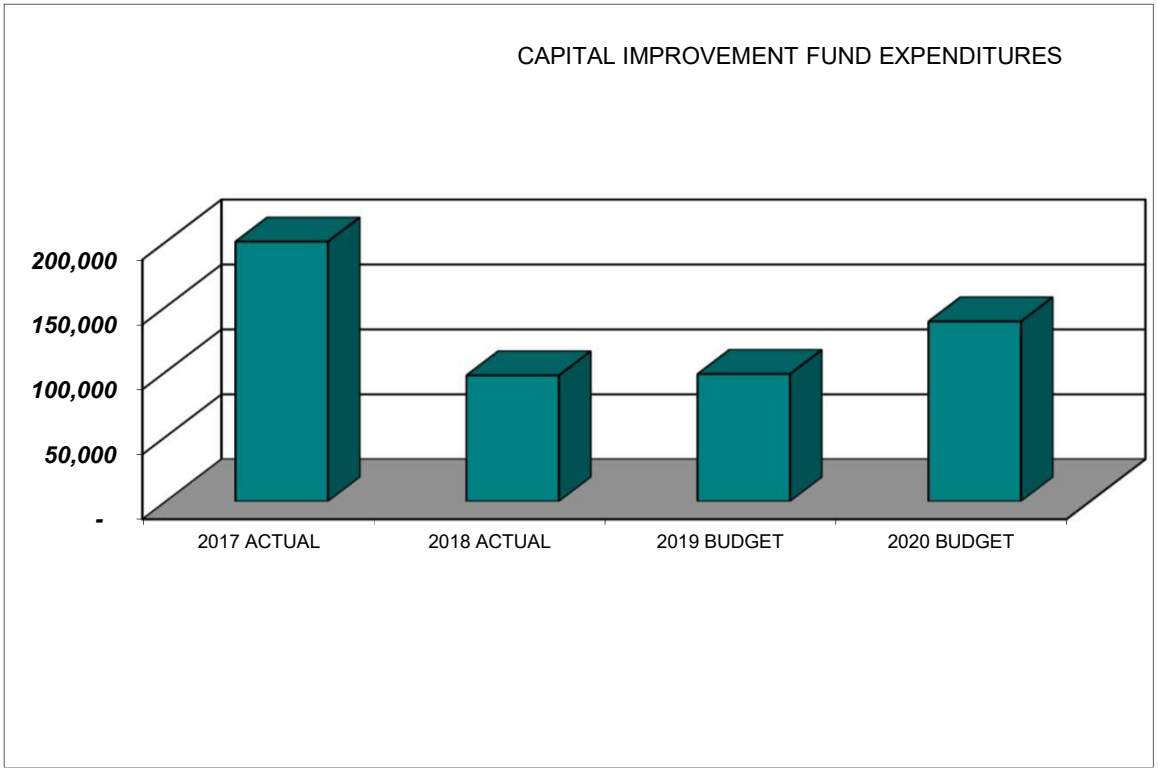
Street Improvements Fund - This fund accounts for the 8th Cent Gasoline Tax. The revenue is restricted per Florida Statutes and may only be used for street construction and paving.

POLICE EDUCATION FUND

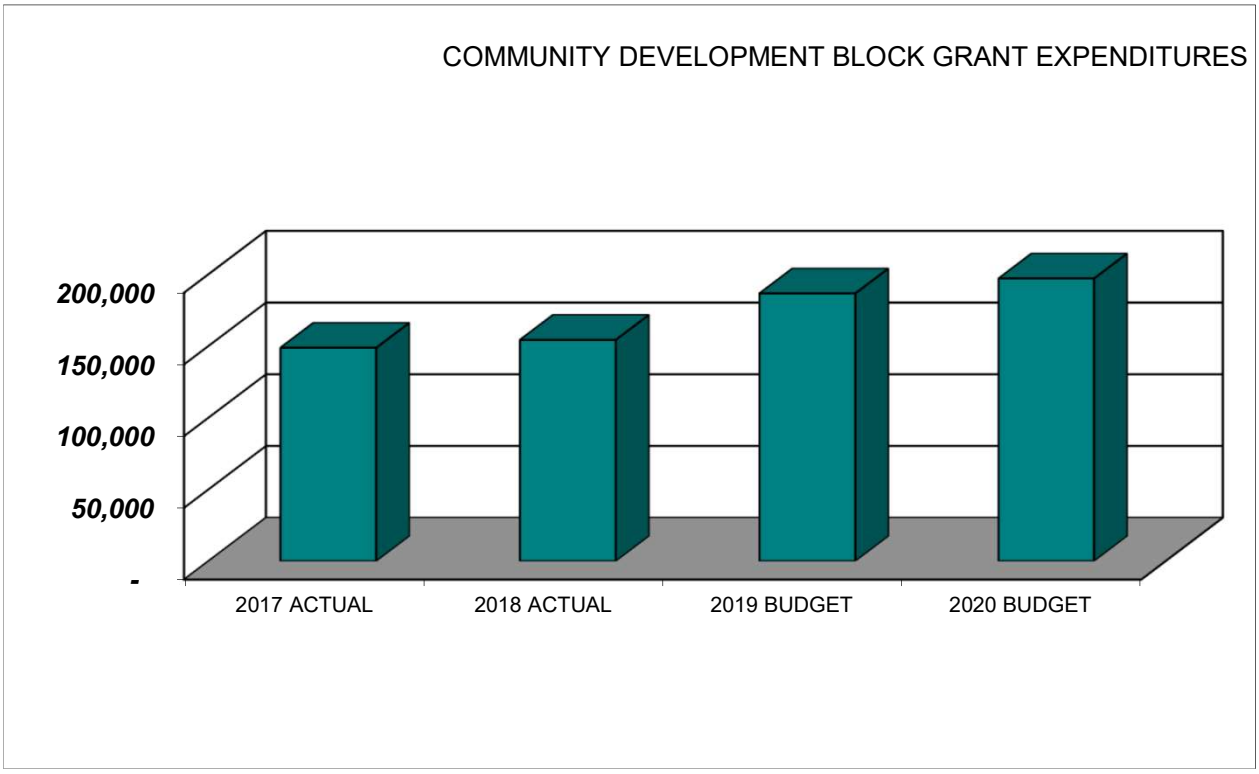
	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
COURT CASES/FINES	$ 8,003	$ 6,238	$ 5,000	$ 5,000
INTEREST ON INVESTMENTS	37	128	10	12
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	4,000	4,000
TOTAL REVENUE	8,040	6,366	9,010	9,012
EXPENDITURES				
OPERATING SUPPLIES	-	4,009	4,250	4,250
EDUCATIONAL COURSES	1,456	300	4,760	4,760
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	1,456	4,309	9,010	9,010
NET REVENUE	$ 6,584	$ 2,057	$ -	$ 2



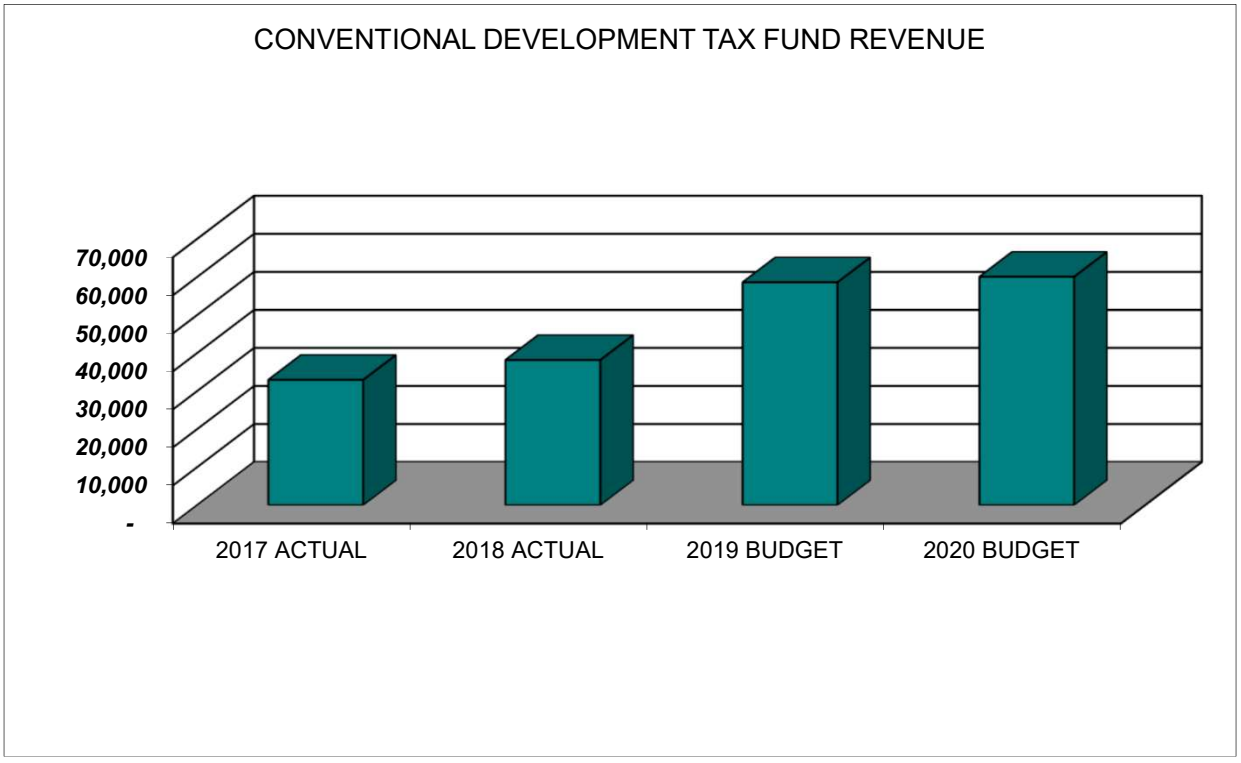
CAPITAL IMPROVEMENT FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
INTEREST INCOME	$ -	$ -	$ -	$ -
INTERFUND TRANSFER	200,000	97,000	98,000	138,500
APPROPRIATED FUND BALANCE	-	-	-	-
TOTAL REVENUE	200,000	97,000	98,000	138,500
EXPENDITURES				
BUILDING IMPROVEMENTS	-	17,644	-	-
IMPROVEMENTS-NOT BUILDINGS	215,326	62,916	-	-
MACHINERY AND EQUIPMENT	-	-	98,000	138,500
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	215,326	80,560	98,000	138,500
NET REVENUE	$ (15,326)	$ 16,440	$ -	$ -



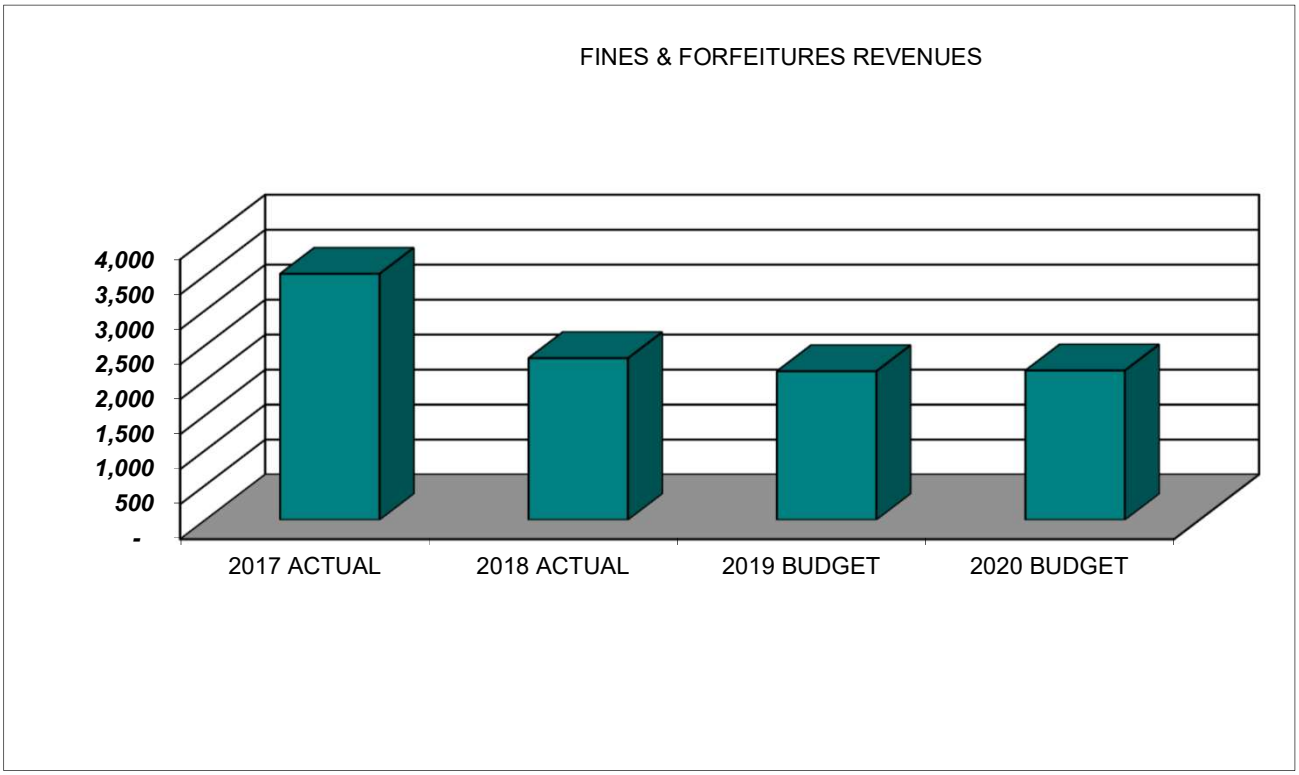
COMMUNITY DEVELOPMENT BLOCK GRANT FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
PHYSICAL ENVIRONMENT	$ 44,895	$ 44,895	$ 44,895	$ 44,895
TRANS FRM GENERAL FUND	12,000	11,514	20,000	20,000
ELDER AFFAIRS GRANT	-	11,463	-	-
CLASS FEES COLLECTED	36,298	2,629	40,109	40,200
TRAVEL FEES COLLECTED	16,287	20,000	32,749	32,749
DONATIONS	39,211	63,688	48,841	59,149
TOTAL REVENUE	148,691	154,189	186,594	196,993
EXPENDITURES				
OTHER HUMAN SERVICES	90,209	88,424	96,584	99,482
OTHER CONTRACTUAL SERVICE	74,772	40,673	90,010	97,511
CAPITAL OUTLAY IMPROVEMENTS	-	-	-	-
TOTAL EXPENDITURES	164,981	129,097	186,594	196,993
NET REVENUE	$ (16,290)	$ 25,092	$ -	$ -



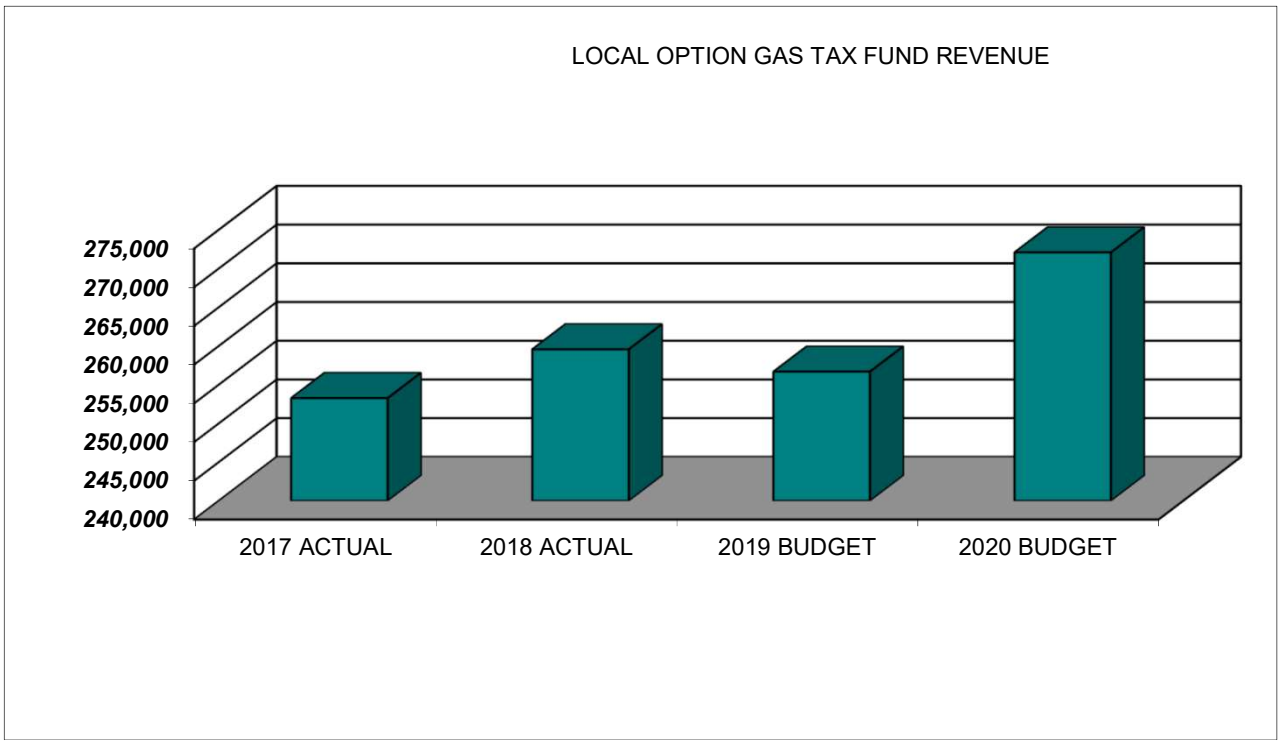
CONVENTION DEVELOPMENT TAX FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
SALES & USE TAXES	$ 32,562	$ 37,448	$ 28,500	$ 29,925
INTEREST EARNINGS	376	717	75	$ 105
STATE BOARD ADMIN INTEREST	-	-	-	$ -
OTHER MISC. REVENUES	-	-	-	$ -
APPROPRIATED FUND BALANCE	-	-	30,000	$ 30,000
TOTAL REVENUE	32,938	38,165	58,575	60,030
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	4,089	4,439	4,250	5,704
OPERATING SUPPLIES	-	-	-	-
BUILDING IMPROVEMENTS	-	-	2,000	2,000
IMPROVEMENTS-NOT BUILDINGS	-	20,397	42,325	42,325
MACHINERY & EQUIPMENT	-	-	-	-
TRANSFER TO GENERAL FUND	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	14,089	34,836	58,575	60,029
NET REVENUE	$ 18,849	$ 3,329	$ -	$ 2



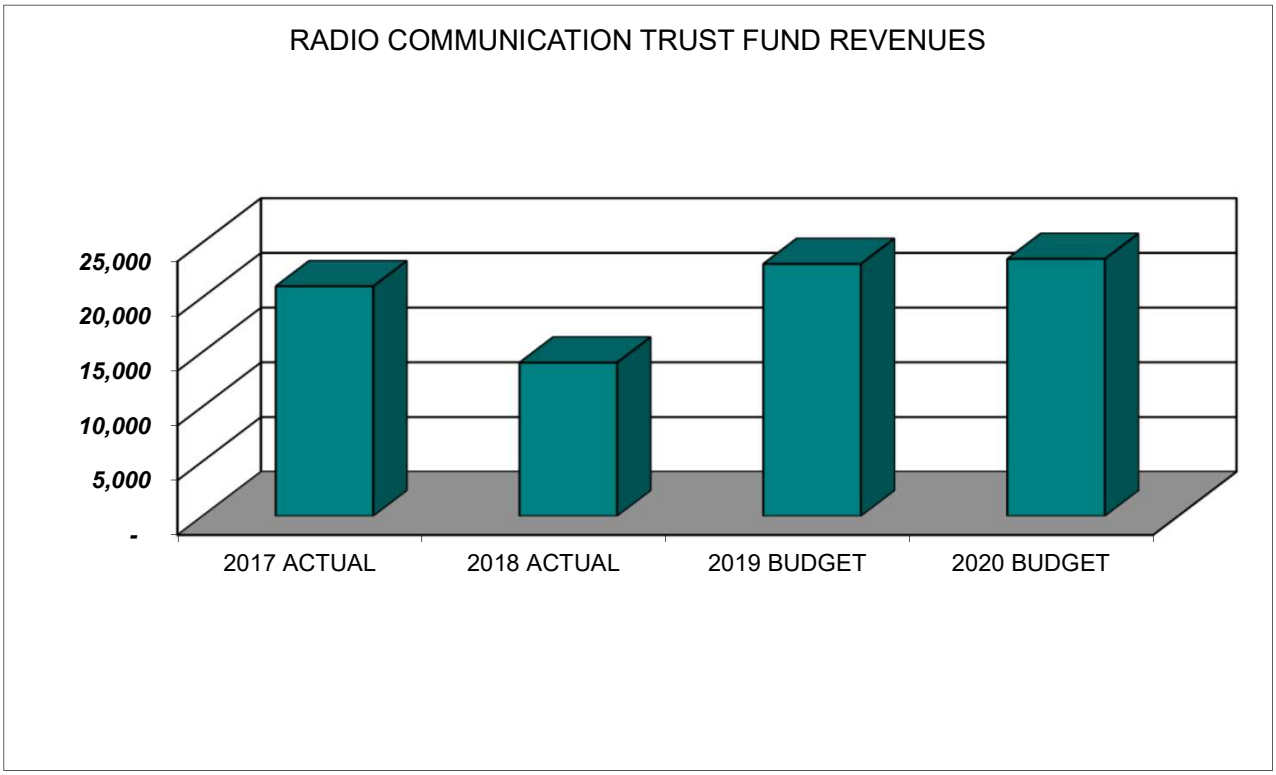
FINES & FORFEITURES FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
COURT CASES/CONFISCATED	$ 3,485	$ 917	$ -	-
INTEREST EARNINGS	33	46	25	35
STATE BOARD ADMIN INTEREST	-	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	1,348	2,100	2,100
TOTAL REVENUE	3,518	2,311	2,125	2,135
EXPENDITURES				
OPERATING SUPPLIES	2,618	2,310	2,125	1,396
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	2,618	2,310	2,125	1,396
NET REVENUE	$ 900	$ 1	$ -	$ 739



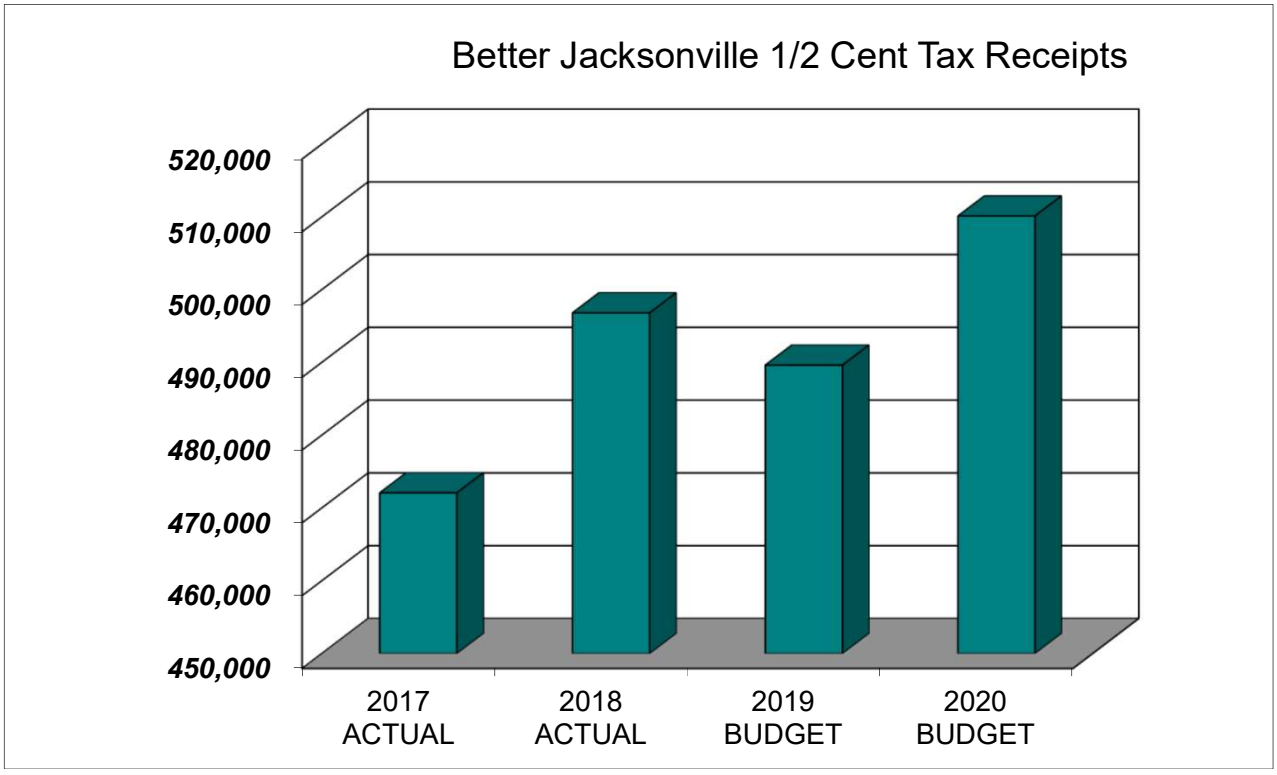
LOCAL OPTION GAS TAX FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
LOCAL OPTION GAS TAX FUND 107	$ 253,261	$ 259,562	$ 256,675	$ 272,076
INTEREST EARNINGS	-	-	-	$ -
OTHER MISC. REVENUES	-	-	-	$ -
APPROPRIATED FUND BALANCE	-	-	80,000	$ 80,000
TOTAL REVENUE	253,261	259,562	336,675	352,076
EXPENDITURES				
REGULAR SALARIES	121,357	159,496	194,056	198,907
OVERTIME	4,354	5,283	3,225	3,273
SPECIAL PAY	2,400	1,800	2,400	2,400
FICA	8,166	10,241	12,380	12,504
RETIREMENT CONTRIBUTIONS	9,837	9,183	10,400	10,504
LIFE & HEALTH INSURANCE	22,637	37,074	36,704	37,071
WORKERS' COMPENSATION	3,247	3,680	3,950	3,595
MEDICARE	1,910	2,381	2,895	2,649
COMMUNICATION SERVICES	480	480	480	480
UNIFORMS	260	380	680	680
TOTAL EXPENDITURES	174,648	229,998	267,170	272,064
NET REVENUE	$ 78,613	$ 29,564	$ 69,505	$ 80,012



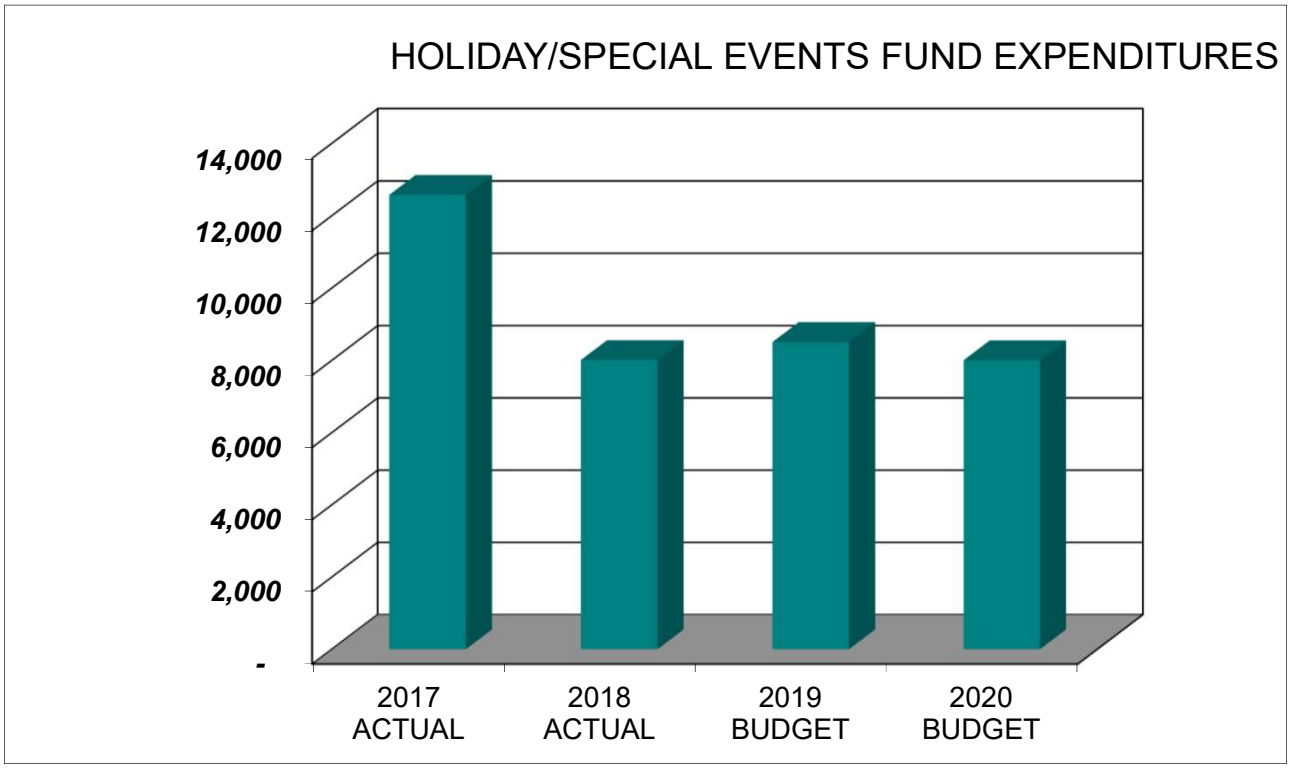
RADIO COMMUNICATIONS TRUST FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
RADIO COMM TRUST RECEIPTS	$ 17,681	$ 13,877	$ 15,000	$ 15,450
INTEREST EARNINGS	95	147	45	$ 46
STATE BOARD ADMIN INTEREST	-	-	-	$ -
APPROPRIATED FUND BALANCE	3,224	-	8,000	$ 8,000
TOTAL REVENUE	21,000	14,024	23,045	23,496
EXPENDITURES				
OPERATING SUPPLIES	21,000	23,010	23,045	15,497
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	21,000	23,010	23,045	15,497
NET REVENUE	$ -	$ (8,986)	$ -	$ 8,000



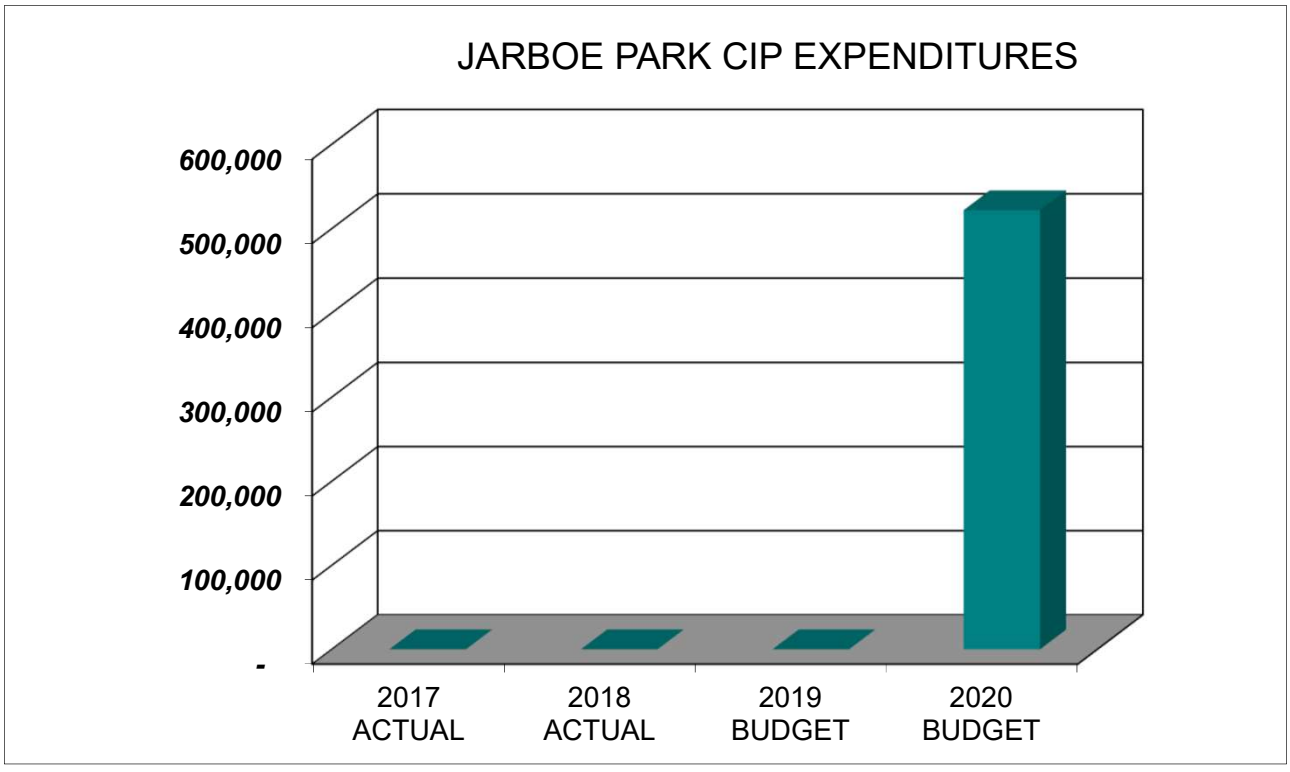
BETTER JAX 1/2 CENT TAX	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
BETTER JAX 1/2 CENT TAX	$ 466,305	$ 485,279	$ 487,612	$ 507,116
INTEREST EARNINGS	5,761	11,520	2,000	$ 3,000
STATE BOARD ADMIN INTEREST	-	-	-	$ -
OTHER MISC. REVENUES	-	-	-	$ -
TRANSFERS IN	-	-	-	$ -
APPROPRIATED FUND BALANCE	-	565,978	650,000	$ 591,500
TOTAL REVENUE	472,066	1,062,777	1,139,612	1,101,616
EXPENDITURES				
TRANSFER TO OTHER FUNDS	-	-	-	451,000
IMPROVEMENTS	401,487	1,021,302	1,130,246	550,000
TOTAL EXPENDITURES	401,487	1,021,302	1,130,246	1,001,000
NET REVENUE	$ 70,579	$ 41,475	$ 9,366	$ 100,616



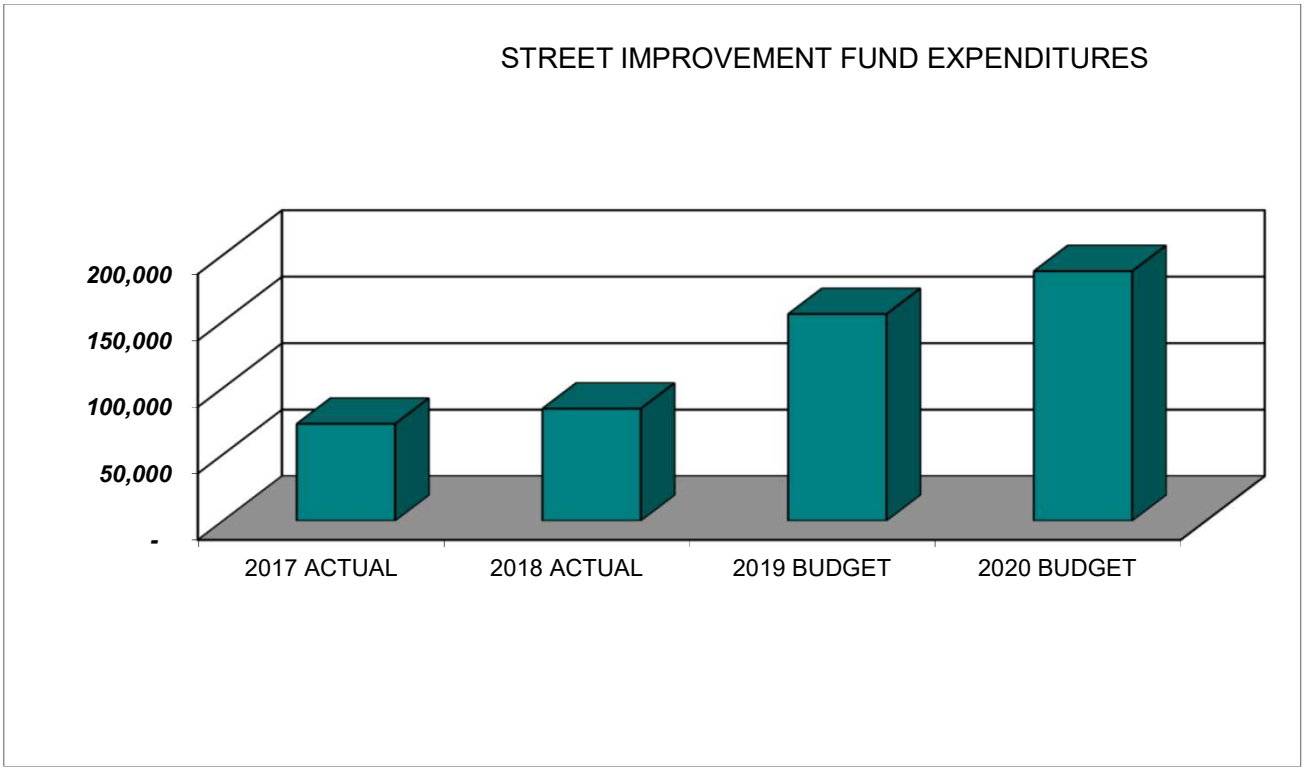
HOLIDAY / SPECIAL EVENTS FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
INTEREST EARNINGS	$ 6	$ 39	$ 6	$ 9
DONATIONS FOR DECORATIONS	8,000	$ 8,000	8,000	$ 8,000
INTERFUND TRANSFERS	-	-	-	$ -
APPROPRIATED FUND BALANCE	4,571	-	500	$ 500
TOTAL REVENUE	12,577	8,039	8,506	8,509
EXPENDITURES				
PROMOTIONAL ACTIVITIES	12,577	8,009	8,506	8,004
TOTAL EXPENDITURES	12,577	8,009	8,506	8,004
NET REVENUE	$ -	$ 30	$ -	$ 505



JARBOE PARK CIP FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
TRANSFER INTERFUND	$ -	$ -	$ -	$ 110,000
GRANTS	$ -	$ -	$ -	$ 390,000
DONATIONS	$ -	$ -	$ -	$ 21,800
APPROPRIATE FUND BALANCE	$ -	$ -	$ -	$ -
TOTAL REVENUE	-	-	-	521,800
EXPENDITURES				
PROFESSIONAL SERVICES	-	-	-	44,500
IMPROVEMENTS NOT BUILDINGS	-	-	-	477,300
TOTAL EXPENDITURES	-	-	-	521,800
NET REVENUE	$ -	$ -	$ -	$ -



STREET IMPROVEMENT FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
8TH CENT GASOLINE TAX	$ 60,261	$ 61,881	$ 60,430	$ 64,660
INTEREST EARNINGS	504	1,545	50	$ 1,050
STATE BOARD ADMIN. INTEREST	-	-	-	$ -
APPROPRIATED FUND BALANCE	-	20,956	95,000	122,026
TOTAL REVENUE	60,765	84,382	155,480	187,736
EXPENDITURES				
TOWN CENTER EXPENDITURES	35,432	40,888	42,000	48,467
MAYPORT FLYOVER EXPEND.	9,975	11,883	20,000	23,854
ROAD MATERIALS & SUPPLIES	18,755	30,911	43,610	65,415
IMPROVEMENTS-NOT BUILDINGS	8,784	700	49,870	-
MACHINERY AND EQUIPMENT	-	-	-	50,000
TOTAL EXPENDITURES	72,946	84,382	155,480	187,736
NET REVENUE	$ (12,181)	$ -	$ -	$ (0)



ENTERPRISE FUNDS

ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

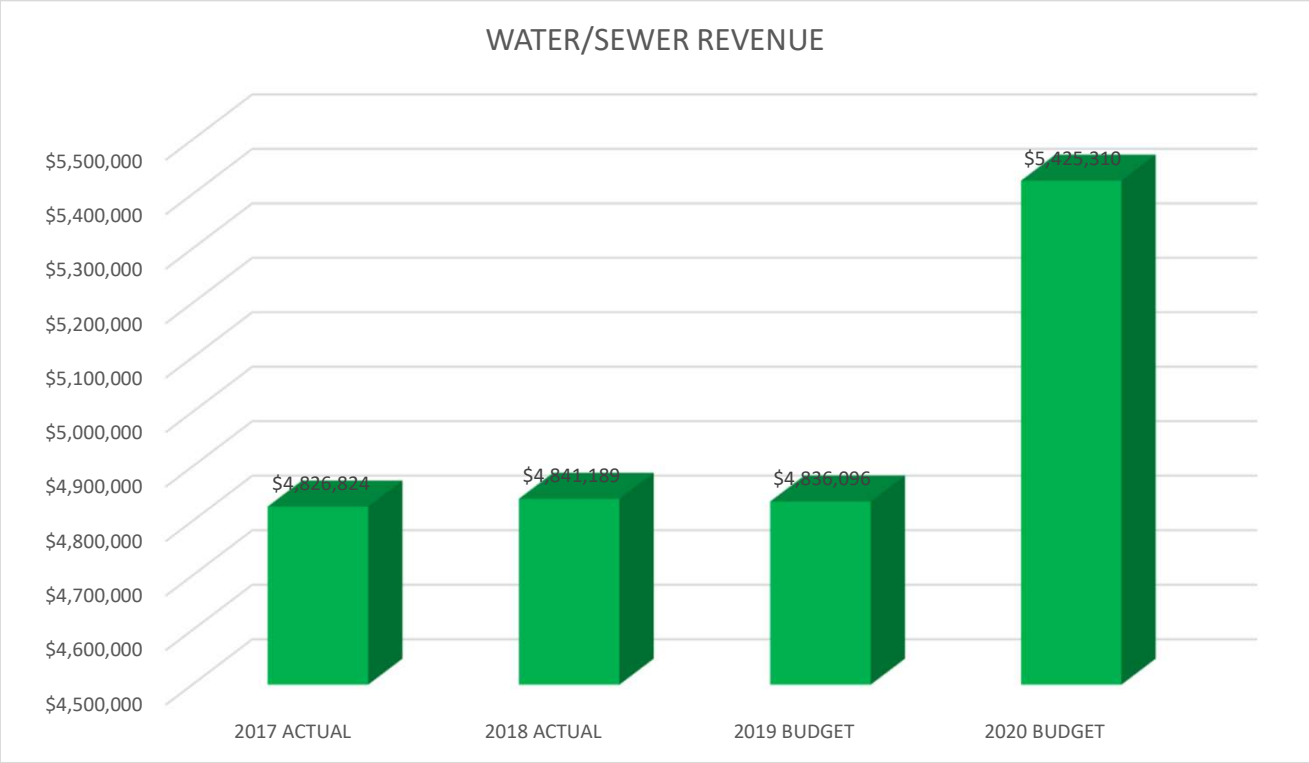
Water and Sewer Fund - This fund accounts for the activities of the City's water and sewer utility.

Sanitation Fund - This fund accounts for the activities of the City's sanitation and recycling services.

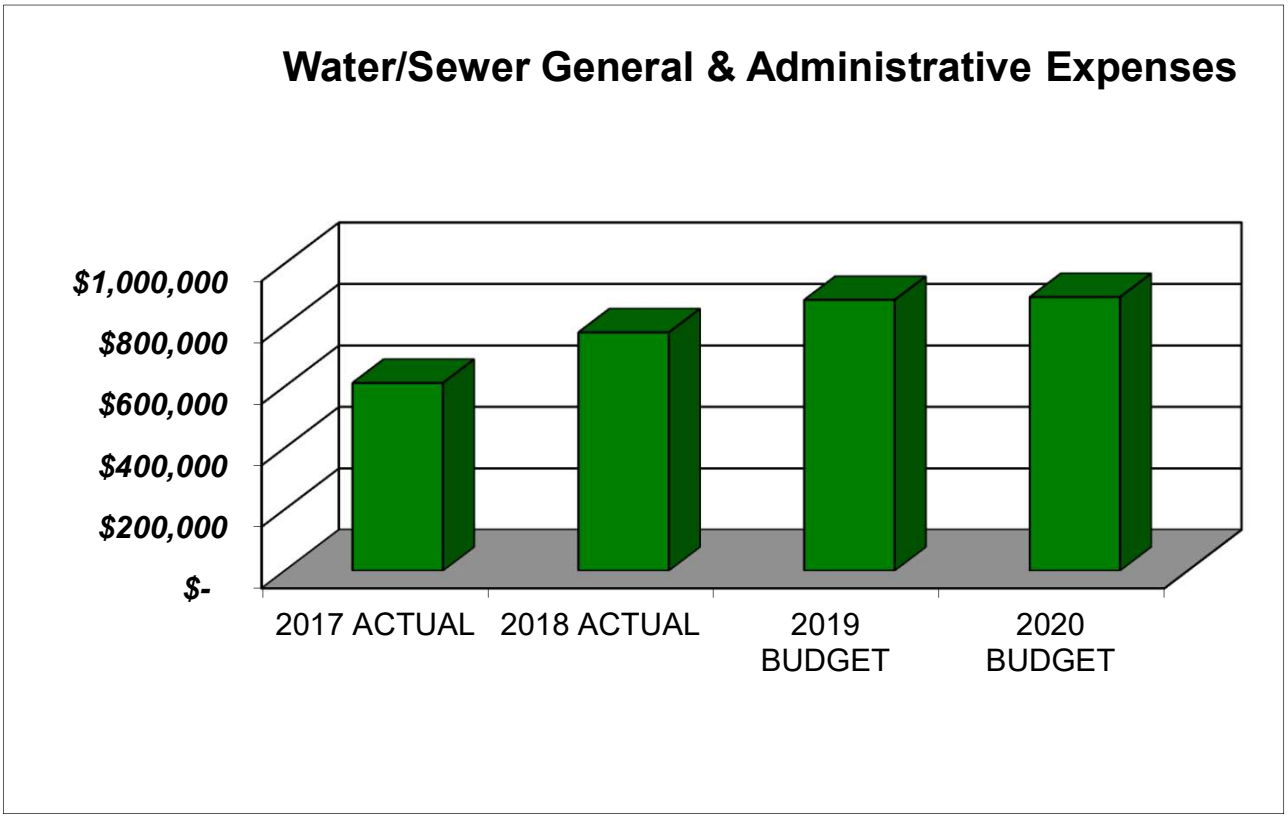
Stormwater Utility Fund - This fund accounts for the activities of the City's stormwater utility.

Paid Parking Fund - This fund accounts for the activities of the City's public streets parking program.

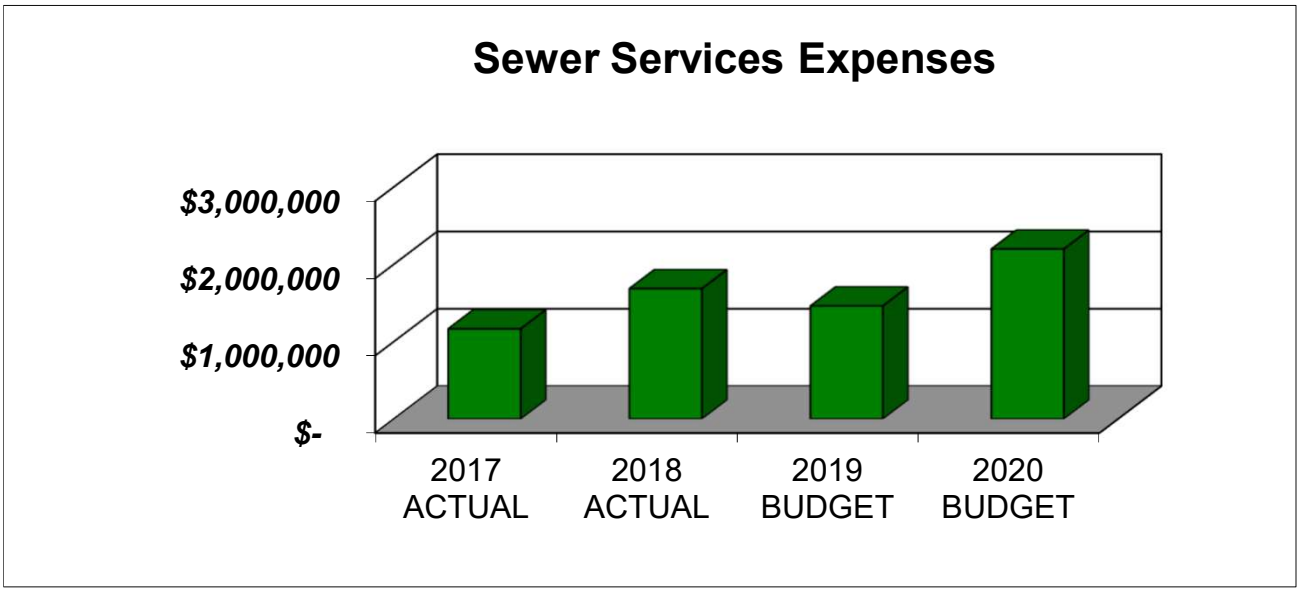
WATER & SEWER REVENUE	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
WATER TAPS	$ 8,186	$ 10,269	$ 7,500	$ 7,725
WATER BASE CHARGE	$ 683,680	$ 696,742	$ 682,646	$ 703,125
WATER VOLUME CHARGE	$ 912,031	$ 994,328	$ 836,678	$ 903,612
SEWER TAPS	$ 6,825	$ 5,915	$ 4,500	$ 4,725
SEWER BASE CHARGE	$ 1,045,158	$ 1,066,756	$ 1,043,864	$ 1,075,180
SEWER VOLUME CHARGE	$ 1,789,220	$ 1,932,044	$ 1,727,908	$ 1,865,763
SET-UP FEES	$ 14,707	$ 15,295	$ 14,500	$ 14,935
RECONNECT FEES	$ 17,100	$ 20,850	$ 19,500	$ 20,085
DELINQUENT FEES	$ 62,069	$ 71,256	$ 64,000	$ 65,920
BAD DEBT RECOVERY	$ 1,790	$ 1,614	$ -	$ -
ST. JOHNS RIVER WATER MANAGEMENT	$ 275,550	$ -	$ -	$ -
INTEREST EARNINGS	$ 10,508	$ 24,355	$ 2,000	$ 4,636
OTHER MISC. REVENUES	$ -	$ 1,765	$ 3,000	$ 3,000
TRANSFER FROM BETTER JAX FUND	$ -	$ -	$ -	$ 341,000
INTRAFUND TRANSFERS	$ -	$ -	$ 430,000	$ 415,604
TOTAL REVENUE	$ 4,826,824	$ 4,841,189	$ 4,836,096	$ 5,425,310



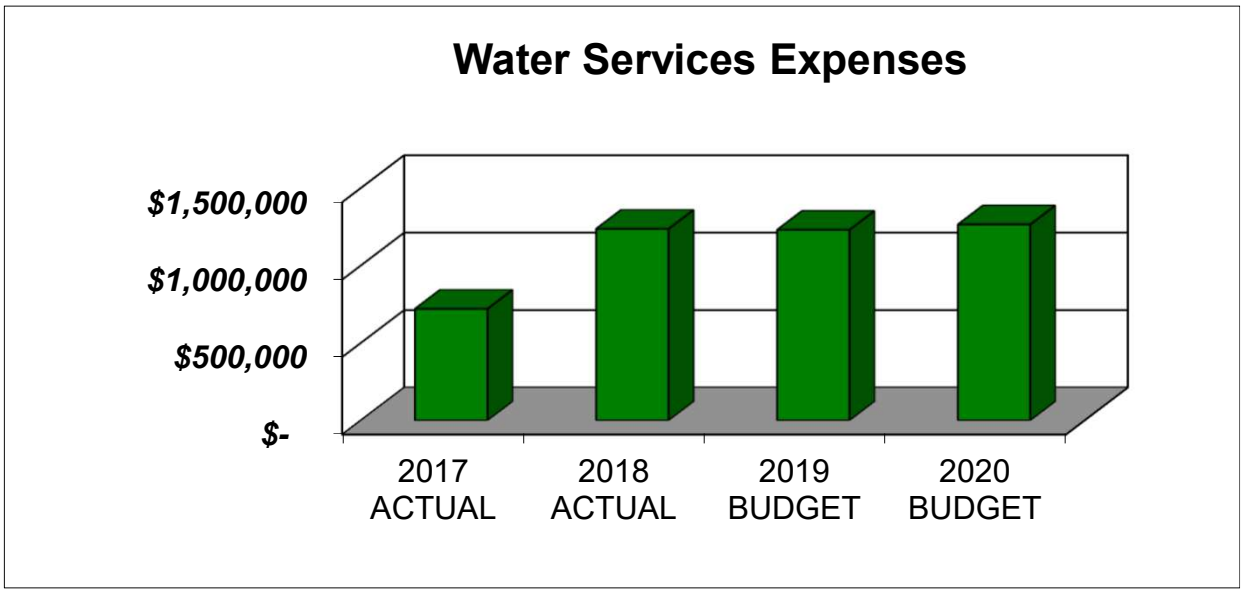
Water/Sewer General and Administrative Expenses	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
WATER/SEWER ADMIN SALARIES	$ 386,582	$ 527,038	$ 597,254	$ 615,172
OVERTIME	9,916	4,646	6,500	$ 6,695
SPECIAL PAY	5,427	4,573	6,000	$ 6,000
FICA	23,070	30,358	37,805	$ 38,939
RETIREMENT CONTRIBUTIONS	33,521	40,467	42,683	$ 43,963
LIFE & HEALTH INSURANCE	58,388	85,262	74,833	$ 78,575
WORKERS' COMPENSATION	2,466	2,795	3,000	$ 3,000
MEDICARE	5,395	7,100	8,841	$ 9,107
OPEB EXPENSE	10,089	-	-	$ -
BOND ISSUANCE EXPENSE	-	-	-	0
PROFESSIONAL SERVICES	648	644	7,000	$ 7,000
ACCOUNTING AND AUDIT	17,585	14,490	14,750	$ 15,193
COMMUNICATIONS	865	780	480	$ 528
INSURANCE	11,596	13,282	14,000	$ 14,700
REPAIR & MAINTENANCE	23,786	25,638	22,000	$ 25,300
OTHER CURRENT CHARGES	13,009	12,250	8,000	$ 8,800
EDUCATIONAL COURSES	-	-	200	$ 200
UNIFORMS	520	500	650	$ 650
OTHER G & A CHARGES	2,619	93	27,500	$ 6,875
MERIT PAY INCREASE POLICY	5,948	5,945	10,000	$ 10,000
	$ 611,430	$ 775,861	$ 881,496	$ 890,696

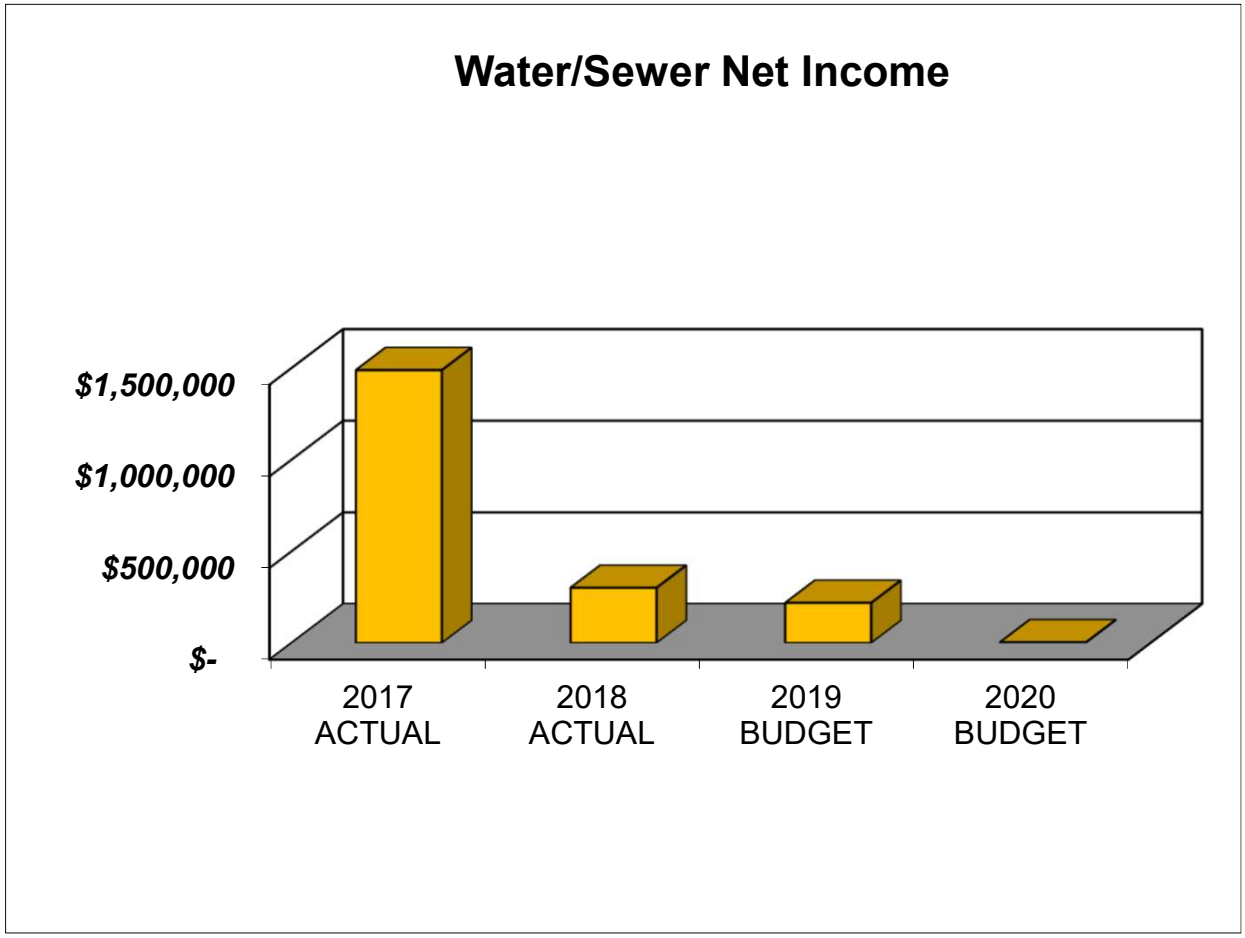


Sewer Services	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
SEWER REGULAR SALARIES	$ 423,027	$ 366,011	$ 442,128	$ 455,392
OVERTIME	21,005	12,426	5,500	$ 5,665
SPECIAL PAY	4,200	3,413	4,550	$ 4,550
FICA	29,038	25,343	28,035	$ 28,876
RETIREMENT CONTRIBUTIONS	30,184	24,757	31,652	$ 32,602
LIFE & HEALTH INSURANCE	75,033	79,831	76,097	$ 79,902
WORKERS' COMPENSATION	5,754	6,522	7,000	$ 7,210
MEDICARE	6,791	5,926	6,557	$ 6,753
PROFESSIONAL SERVICES	6,679	3,423	43,000	$ 8,600
OTHER CONTRACTUAL SERVICE	138,565	137,274	97,000	$ 106,700
TRAVEL AND PER DIEM	-	-	300	$ 450
COMMUNICATIONS SERVICES	3,222	2,685	4,100	$ 4,100
POSTAGE (INC. FED EX)	11,037	10,653	12,500	$ 12,500
UTILITY SERVICES	184,442	161,655	215,500	$ 215,500
RENTALS AND LEASES	1,293	1,049	750	$ 1,500
INSURANCE	33,024	37,868	38,000	$ 45,600
REPAIR AND MAINTENANCE	61,684	79,191	75,000	$ 75,000
OTHER CURRENT CHARGES	7,000	5,000	7,000	$ 3,500
OPERATING SUPPLIES	103,137	94,920	75,000	$ 78,750
BOOKS, SUBSCRIP & MEMBER	351	410	525	$ 525
EDUCATIONAL COURSES	3,487	490	3,200	$ 3,200
VEHICLE R & M	3,697	3,536	7,000	$ 7,000
GAS, OIL, & LUBRICANTS	9,040	12,213	10,500	$ 10,500
UNIFORMS	3,940	3,864	2,750	$ 2,750
IMPROVEMENTS NOT BUILDINGS	-	101,668	135,000	$ 935,000
MACHINERY AND EQUIPMENT	-	504,967	133,000	$ 34,000
FINANCE LEASE	-	-	-	$ 28,305
INTEREST EXPENSE	-	-	-	$ 2,724
	$ 1,165,630	$ 1,685,095	$ 1,461,644	$ 2,197,154



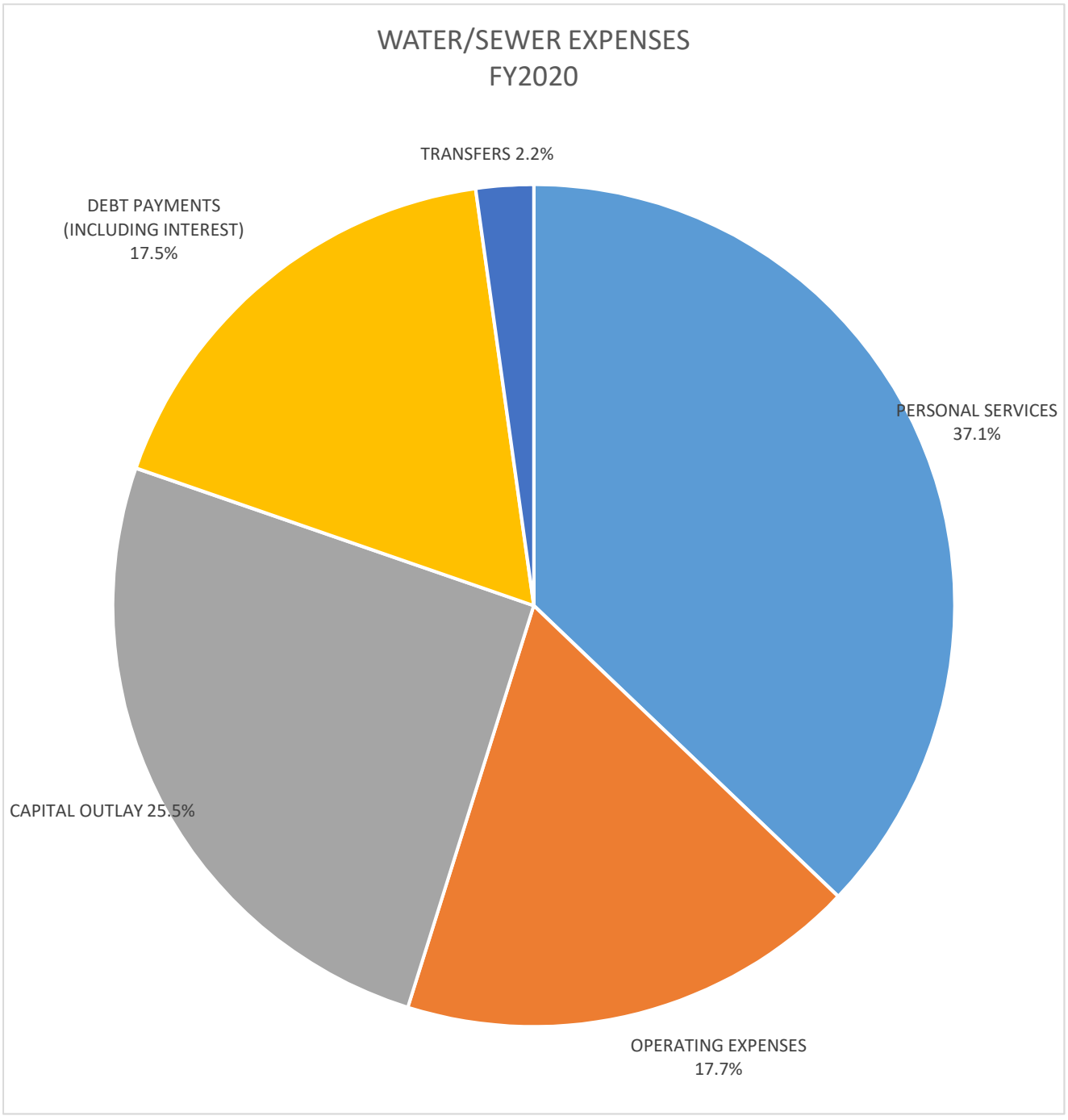
Water Services	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
WATER REGULAR SALARIES	$ 309,332	$ 318,943	$ 373,723	$ 384,935
OVERTIME	19,488	13,870	8,000	$ 8,240
SPECIAL PAY	7,100	6,888	8,625	$ 8,625
FICA	19,643	19,825	24,202	$ 24,928
RETIREMENT CONTRIBUTIONS	26,848	26,615	28,598	$ 30,028
LIFE & HEALTH INSURANCE	89,665	89,796	115,704	$ 121,489
WORKERS' COMPENSATION	5,405	6,056	6,500	$ 6,695
MEDICARE	4,594	4,636	5,660	$ 5,830
OTHER CONTRACTUAL SERVICE	25,429	70,482	35,000	$ 42,000
TRAVEL AND PER DIEM	-	-	250	$ 250
COMMUNICATIONS SERVICES	7,209	8,415	9,400	$ 9,870
POSTAGE (INC. FED EX)	8,446	8,176	10,300	$ 10,300
UTILITY SERVICES	39,730	39,004	44,000	$ 44,000
RENTALS AND LEASES	1,272	1,049	800	$ 1,600
INSURANCE	22,717	26,062	27,000	$ 32,400
REPAIR AND MAINTENANCE	59,436	71,353	65,000	$ 65,000
OTHER CURRENT CHARGES	2,000	2,171	150	$ 150
OPERATING SUPPLIES	43,260	37,023	40,000	$ 50,000
BOOKS, SUBSCRIP & MEMBER	591	1,367	1,300	$ 1,300
EDUCATIONAL COURSES	2,741	65	2,750	$ 2,750
VEHICLE R & M	7,740	7,287	10,500	$ 11,025
GAS, OIL, & LUBRICANTS	14,677	16,131	21,000	$ 21,000
UNIFORMS	3,540	3,678	2,750	$ 3,025
IMPROVEMENTS BUILDINGS	-	-	40,000	$ 25,000
IMPROVEMENTS NOT BUILDINGS	-	301,802	275,000	$ 275,000
MACHINERY AND EQUIPMENT	-	156,431	74,500	$ 49,000
FINANCE LEASE				$ 28,305
INTEREST EXPENSE				$ 2,724
	$ 720,863	$ 1,237,125	$ 1,230,712	$ 1,265,469
Water/Sewer Transfers & Debt Payments				
TRANSFER TO GENERAL FUND	76,875	78,797	95,000	120,000
TRANS TO REVENUE BOND S/F	415,604	-	-	-
TRANS TO DEP PAYMENT FUND	347,615	415,603	415,604	415,604
TRANS TO NITROGEN LOAN	-	-	-	-
TO SEWER CAP IMPROVE FUND	-	347,615	532,962	532,962
TRANSFER TO 109	-	-	-	-
TRANSFER TO WASTEWATER CONSTR F	-	-	-	-
PRINCIPAL ON DEBT	-	-	-	-
	840,094	842,015	1,043,566	1,068,566
Water & Sewer Net Income	$ 1,488,807	$ 301,093	$ 218,678	$ 3,425


Water Services Expenses
$1,500,000
$1,000,000
$500,000
$-
2017 ACTUAL
2018 ACTUAL
2019 BUDGET
2020 BUDGET


Water/Sewer Net Income
$1,500,000
$1,000,000
$500,000
$-
2017 ACTUAL
2018 ACTUAL
2019 BUDGET
2020 BUDGET

WATER/SEWER EXPENSES

PERSONAL SERVICES	37.1%	2,013,170
OPERATING EXPENSES	17.7%	960,091
CAPITAL OUTLAY	25.5%	1,380,058
DEBT PAYMENTS (INCLUDING INTEREST)	17.5%	948,566
TRANSFERS	2.2%	120,000
	100.0%	5,421,885



WATER & SEWER REVENUE BOND SINKING FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
INTEREST EARNINGS	$ -	$ -	$ -	$ -
TRANSFER FROM WATER/SEWER	763,218	763,218	956,695	948,566
TOTAL REVENUE	763,218	763,218	956,695	948,566
EXPENDITURES				
TRANSFER TO WATER & SEWER	415,603	415,604	840,604	832,475
INTEREST PAYMENT ON DEBT	128,490	126,295	116,091	116,091
OTHER DEBT SERVICE COSTS	-	-	-	-
TOTAL EXPENDITURES	544,093	541,899	956,695	948,566
NET REVENUE	$ 219,125	$ 221,319	$ -	$ -

403 FUND

WATER & SEWER RESERVE FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
INTEREST EARNINGS	$ 1,276	$ 2,684	$ 500	$ 500
APPROPRIATED FUND BALANCE	-	-	240,000	240,000
TOTAL REVENUE	1,276	2,684	240,500	240,500
PHYSICAL ENVIRONMENT				
TRANSFER TO WATER & SEWER	-	-	-	-
CONTINGENCIES AND EMERGENCIES	-	-	240,500	240,500
TOTAL EXPENDITURES	-	-	240,500	240,500
NET REVENUE	$ 1,276	$ 2,684	$ -	$ -

404 FUND

WATER & SEWER RENEWAL/REPLACEMENT-PROJECT FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 43,373	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
INTEREST EARNINGS	$ 884	$ 1,703	$ 500	$ 1,700
STATE BOARD ADMIN INTEREST	-	-	-	-
TRANSFER FROM WATER/SEWER	-	-	-	-
APPROPRIATED FUND BALANCE	535,873	480,023	250,000	250,000
TOTAL REVENUE	536,757	481,726	250,500	251,700
EXPENDITURES				
TRANSFER TO WATER/SEWER	-	-	-	-
IMPROVEMENTS-NOT BUILDINGS	536,757	481,726	250,500	251,700
TOTAL EXPENDITURES	536,757	481,726	250,500	251,700
NET REVENUE	$ -	$ -	$ -	$ -

405 FUND

SEWER CAPITAL IMPROVEMENT FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 43,373	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
INTEREST EARNINGS	$ 854	$ 145	$ 100	$ 150
STATE BOARD ADMIN INTEREST	-	-	-	$ -
DOWNSTREAM POLLUTION FEES	32,552	32,760	26,000	$ 27,000
APPROPRIATED FUND BALANCE	394,943	-	-	$ 50,000
TOTAL REVENUE	428,349	32,905	26,100	77,150
IMPROVEMENTS-NOT BUILDINGS	428,349	-	26,100	77,150
TRANSFER TO WASTEWATER CONSTF	-	-	-	-
TOTAL EXPENDITURES	428,349	-	26,100	77,150
NET REVENUE	$ -	$ 32,905	$ -	$ -

407 FUND

WATER SYSTEM IMPROVEMENT FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
INTEREST EARNINGS	$ 95	$ 199	$ 50	$ 50
STATE BOARD ADMIN INTEREST	-	-	-	$ -
APPROPRIATED FUND BALANCE	-	-	18,000	$ 18,000
TOTAL REVENUE	95	199	18,050	18,050
EXPENDITURES				
MACHINERY AND EQUIPMENT	-	-	18,050	18,050
TOTAL EXPENDITURES	-	-	18,050	18,050
NET REVENUE	$ 95	$ 199	$ -	$ -

408 FUND

WASTEWATER CONSTRUCTION FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
STATE BOARD ADMIN INTEREST	$ -	$ -	$ -	$ -
TRANSFER FROM WATER/SEWER	284,804	284,804	284,804	$ 284,804
TRANSFER FROM SEWER CAPTL IMPRV	-	-	-	$ -
TOTAL REVENUE	284,804	284,804	284,804	284,804
EXPENDITURES				
DEPRECIATION EXPENSE	143,945	143,945	143,945	143,945
PRINCIPAL ON DEBT	-	-	-	-
INTEREST PAYMENT ON DEBT	44,570	37,187	38,135	39,000
TOTAL EXPENDITURES	188,515	181,132	182,080	182,945
NET REVENUE	$ 96,289	$ 103,672	$ 102,724	$ 101,859

410 FUND

WATER SYSTEM CONSTRUCTION FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
STATE BOARD ADMIN INTEREST	$ -	$ -	$ -	$ -
TRANSFER FROM WATER/SEWER	130,800	130,799	130,799	130,799
TOTAL REVENUE	130,800	130,799	130,799	130,799
EXPENDITURES				
DEPRECIATION EXPENSE	58,308	58,308	58,308	58,308
INTEREST PAYMENT ON DEBT	21,892	18,489	18,926	18,926
TOTAL EXPENDITURES	80,200	76,797	77,234	77,234
NET REVENUE	$ 50,600	$ 54,002	$ 53,565	$ 53,565

411 FUND

SANITATION FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
RESIDENTIAL GARBAGE PICKUP	$ 1,349,673	$ 1,401,492	$ 1,390,800	$ 1,432,524
RECYCLING FEES	300	7	-	$ -
TIPPING FEES	16,537	38,225	40,000	$ 40,000
INTEREST EARNINGS	2,000	2,055	1,200	$ 2,100
APPROPRIATED FUND BALANCE	192,266	103,643	125,000	$ -
TOTAL REVENUE	1,560,776	1,545,422	1,557,000	1,474,624
EXPENSES				
REGULAR SALARIES	$ 126,937	$ 168,136	$ 171,464	$ 176,608
OVERTIME	2,173	1,226	2,500	$ 2,575
SPECIAL PAY	1,394	1,383	1,475	$ 1,475
FICA	7,660	10,358	10,877	$ 11,203
RETIREMENT CONTRIBUTIONS	11,544	14,175	14,035	$ 14,456
LIFE & HEALTH INSURANCE	19,933	27,899	23,689	$ 24,400
WORKERS' COMPENSATION	1,500	1,700	1,825	$ 1,880
MEDICARE	1,472	1,909	2,544	$ 2,468
OPEB EXPENSE	1,119	-	-	$ -
PROFESSIONAL SERVICES	-	-	-	$ -
ACCOUNTING AND AUDIT	5,065	3,542	4,650	$ 4,650
WASTE HAULING FEE	1,144,222	1,172,063	1,180,900	$ 1,192,709
OTHER CONTRACTUAL SERVICE	-	-	-	$ -
POSTAGE (INC. FED EX)	5,196	4,640	7,200	$ 7,200
INSURANCE	10,737	12,299	12,500	$ 13,125
REPAIR AND MAINTENANCE	9,346	8,698	9,000	$ 9,810
OTHER CURRENT CHARGES	12,478	12,076	9,000	$ 9,000
OPERATING SUPPLIES	-	8,319	6,500	$ 2,275
UNIFORMS	-	-	-	$ -
DEPRECIATION EXPENSE	-	-	-	$ -
TRF TO CAPITAL IMPR. FUND	200,000	97,000	98,000	$ -
	$ 1,560,776	$ 1,545,423	$ 1,556,159	$ 1,473,833
NET REVENUE	$ -	$ (1)	$ 841	$ 791

STORMWATER UTILITY FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
STORMWATER UTILITY FEES	$ 295,426	$ 299,799	$ 292,500	$ 400,000
INTEREST EARNINGS	1,539	2,907	1,500	1,875
APPROPRIATED FUND BALANCE	-	-	200,000	-
TOTAL REVENUE	296,965	302,706	494,000	401,875
EXPENSES				
REGULAR SALARIES	$ 86,700	$ 77,023	$ 93,286	$ 96,085
OVERTIME	1,229	170	1,500	1,545.00
SPECIAL PAY	2,490	2,564	2,790	2,790.00
FICA	5,295	5,408	6,050	6,231.20
RETIREMENT CONTRIBUTIONS	7,227	7,114	8,150	8,557.50
LIFE & HEALTH INSURANCE	19,349	19,691	27,183	28,542.15
WORKERS' COMPENSATION	1,648	1,868	2,005	2,065.15
MEDICARE	1,238	1,265	1,321	1,360.63
OPEB EXPENSE	506	-	-	-
PROFESSIONAL SERVICES	-	24,930	75,000	15,000.00
ACCOUNTING AND AUDIT	824	322	800	800.00
OTHER CONTRACTUAL SERVICE	32,882	48,713	20,000	24,000.00
TRAVEL & PER DIEM	-	-	50	50.00
COMMUNICATIONS SERVICES	668	632	900	900.00
POSTAGE (INC. FED EX)	-	-	500	-
INSURANCE	6,398	7,368	7,000	8,400.00
REPAIR AND MAINTENANCE	35,876	19,809	22,500	22,500.00
OTHER CURRENT CHARGES	1,294	324	1,250	1,250.00
OPERATING SUPPLIES	3,245	2,875	3,200	6,336.00
EDUCATIONAL COURSES	99	519	1,000	1,000.00
VEHICLE REPAIR & MAINTENANCE	3,814	3,549	4,500	4,500.00
GAS, OIL, & LUBRICANTS	3,503	3,881	4,500	4,950.00
UNIFORMS	1,179	2,017	800	960.00
DEPRECIATION EXPENSE	41,845	-	-	-
IMPROVEMENTS, NOT BUILDINGS	-	13,137	195,215	-
MACHINERY AND EQUIPMENT	-	82,783	14,500	9,000.00
FINANCE LEASE	-	-	-	28,305.33
INTEREST EXPENSE	-	-	-	2,723.67
TRANSFER TO OTHER FUNDS				-
	$ 257,309	$ 325,962	$ 494,000	$ 277,851
NET REVENUE	$ 39,656	$ (23,256)	$ -	$ 124,024

PAID PARKING FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
PARKING FEES	$ -	$ -	$ -	$ 493,416
PARKING TICKETS	-	-	-	-
APPROPRIATE FUND BALANCE	-	-	-	-
TOTAL REVENUE	-	-	-	493,416
EXPENDITURES				
OTHER CONTRACTUAL SERVICE	-	-	-	$ 361,474
OPERATING SUPPLIES	-	-	-	5,000
MACHINERY & EQUIPMENT	-	-	-	-
MISCELLANEOUS	-	-	-	20,000
TOTAL EXPENDITURES	-	-	-	386,474
NET REVENUE	$ -	$ -	$ -	$ 106,942

FIDUCIARY FUNDS

FIDUCIARY FUND

The Fiduciary Fund is used to account for assets held by the government in a trustee capacity.

Police Officers' Retirement Fund - This fund accounts for the accumulation of resources to be used for pension and disability payments to retired or disabled police officers and firefighters.

POLICE RETIREMENT FUND	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
CASUALTY INS PREM TAX	$ 58,873	$ 61,108	$ 26,436	$ 27,758
INTEREST ON INVESTMENTS	5	$ 10	$ 1	$ 5
STATE BOARD ADMIN INTEREST	-	$ -	$ -	$ -
INTEREST ON INVESTMENTS	239,433	$ 276,850	$ 90,000	$ 100,000
GAIN/LOSS INVESTMENT SALE	4,342	$ 1,462	$ -	$ 1,500
UNREALIZED GAIN/LOSS	822,612	$ 421,332	$ 20,000	$ 220,000
DROP INVEST EARNINGS CONTRA	-	$ -	$ -	$ -
CITY CONTRIBUTIONS	363,572	$ 406,116	$ 365,000	$ 536,958
EMPLOYEE CONTRIBUTIONS	126,999	$ 106,936	$ 100,000	$ 110,000
MISCELLANEOUS	67	$ 544	$ -	$ -
TOTAL REVENUE	1,615,902	1,274,358	601,437	996,221
EXPENDITURES				
PENSION BENEFIT	391,041	391,041	391,041	402,772
REFUNDS	13,337	-	-	-
DROP BENEFIT PAYMENTS	104,802	43,383	35,000	510,000
PROFESSIONAL SERVICES	86,238	52,819	35,000	40,250
INSURANCE	2,430	2,530	2,800	40,250
MISCELLANEOUS	-	600	-	2,884
TOTAL EXPENDITURES	597,847	490,373	463,841	996,156
NET REVENUE	$ 1,018,055	$ 783,985	$ 137,596	$ 64

602 FUND

To account for the defined benefit pension plan for the City's sworn Police Officers.

EXPENDABLE TRUST FUND

EXPENDABLE TRUST FUND

Tree Conservation Expendable Trust Fund – This fund is to account for payments for tree replacement due to the removal of trees from various construction projects.

TREE CONSERVATION EXPENDABLE TRUST FD.	ACTUAL BALANCE 09/30/17	ACTUAL BALANCE 09/30/18	FISCAL YEAR 2019 BUDGET	FISCAL YEAR 2020 BUDGET
REVENUES				
INTEREST ON INVESTMENTS	$ -	$ 25	$ 5	$ -
STATE BOARD ADMIN INTEREST	-	-	$ -	$ -
TRUST FUND RECEIPTS	-	-	$ -	$ -
APPROPRIATED FUND BALANCE	-	4,000	$ 4,000	$ -
TOTAL REVENUE	-	4,025	4,005	-
EXPENDITURES				
COUNCIL DIRECTIVES	-	4,025	4,005	-
MAYOR & COUNCIL	-	4,025	4,005	-
TREE REPLACEMENT/CONSERVATION	-	-	-	-
NON-DEPARTMENTAL	-	-	-	-
NET REVENUE	$ -	$ -	$ -	$ -

620 FUND

ADDITIONAL INFORMATION

BUDGET SUMMARY

CITY OF NEPTUNE BEACH, FLORIDA - FISCAL YEAR 2019 - 2020

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE %6.89 MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund **3.3656**

ESTIMATED REVENUES:		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	TOTAL ALL FUNDS
Taxes:	**Millage per $1000**						
Ad Valorem Taxes	**3.3656**	$2,992,042					$2,992,042
Sales and Use Taxes		807,957	837,777				1,645,734
Franchise and Utility Taxes		624,045					624,045
Charges for Services		211,163			7,054,011		7,265,174
Grants and Contributions		408,538	596,793			27,758	1,033,089
Fines and Forfeitures		55,595	20,450				76,045
License & Permits		130,271					130,271
Intergovernmental		194,096				858,458	1,052,554
Interest Income		29,775	4,257		11,011	110,000	155,043
Miscellaneous		38,500			3,000		41,500
TOTAL SOURCES		5,491,982	1,459,277	0	7,068,022	996,216	15,015,497
Transfers In		130,000	158,500	0	341,000	0	629,500
Fund Balances/Reserves/Net Assets		2,300,000	762,000		2,750,000	9,890,000	15,702,000
TOTAL REVENUE, TRANSFERS, & BALANCES		$7,921,982	$2,379,777	$0	$10,159,022	$10,886,216	$31,346,997
EXPENDITURES							
General Government		1,240,066					1,240,066
Public Safety		3,666,618	164,403			996,156	4,827,177
Public Works		632,156	1,009,800		7,141,597		8,783,553
Culture and Recreation		278,500	776,826				1,055,326
Debt Services		0		0	956,695		956,695
TOTAL EXPENDITURES		5,817,340	1,951,029	0	8,098,292	996,156	16,862,817
Transfers Out		158,500	351,000	0	120,000	0	629,500
Fund Balances/Reserves/Net Assets		1,946,142	77,748	0	1,940,730	9,890,060	13,854,680
TOTAL APPROPRIATED EXPENDITURES, TRANFERS, RESERVES & BALANCES		$7,921,982	$2,379,777	$0	$10,159,022	$10,886,216	$31,346,997

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

POLICE DEPARTMENT

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	Building Improvement	5,000	-	-	-	-	Building Improvement
2							
3							
4							
5							
6							
7							
8							
	Total:	$ 5,000	$ -	$ -	$ -	$ -	

ASSETS FUNDED BY POLICE DEPARTMENT

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	Building Improvement	5,000	-	-	-	-	Police Department Fund
2							
3							
4							
5							
6							
7							
8							
	Total:	$ 5,000	$ -	$ -	$ -	$ -	

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

PUBLIC WORKS DEPARTMENT

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	Garbage Bed Insert	14,500	-	-	-	-	Normal Equipment Replacement
2							
3							
4							
5							
6							
7							
8							
	Total:	$ 14,500	$ -	$ -	$ -	$ -	

ASSETS FUNDED BY PUBLIC WORKS DEPARTMENT

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	Garbage Bed Insert	14,500	-	-	-	-	Public Works Department Fund
2							
3							
4							
5							
6							
7							
8							
	Total:	$ 14,500	$ -	$ -	$ -	$ -	

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

Capital Improvement Fund Requests

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	2 - Police Vehicles	68,000	65,000	69,000	130,000	69,000	Normal Vehicle Replacement
2	1 - Code Enforcement Truck	30,000	-	-	-		Normal Vehicle Replacement Program
3	TASER	13,500	13,500	13,500	13,500	13,500	Required upgrade
4	CAD System	20,000	15,000	15,000	15,000	15,000	Required upgrade
5	Police Radios	7,000	7,000	7,000			Required upgrade
6							
7							
	Total:	$ 138,500	$ 100,500	$ 104,500	$ 158,500	$ 97,500	

Assets Funded by Capital Improvement Fund

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	2 - Police Vehicles	68,000	65,000	69,000	130,000	69,000	Capital Projects Fund
2	1 - Code Enforcement Truck	30,000	-	-	-		Capital Projects Fund
3	TASER	13,500	13,500	13,500	13,500	13,500	Capital Projects Fund
4	CAD System	20,000	15,000	15,000	15,000	15,000	Capital Projects Fund
5	Police Radios	7,000	7,000	7,000			Capital Projects Fund
6							Capital Projects Fund
7							Capital Projects Fund
	Total:	$ 138,500	$ 100,500	$ 104,500	$ 158,500	$ 97,500	

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

Better Jacksonville 1/2 Cent Sales Tax Fund

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	Street Paving	$0	$ 300,000	$ 300,000	$ 300,000		Continue Paving Program
2	Transfer To Wastewater/Water Fund	$341,000	-	-	-		Plant Rehab (Digester, etc)
3	Transfer To Jarboe Park Fund	$110,000					Jarboe Park Improvements
4							
5							
6							
	Total:	$ 451,000	$ 300,000	$ 300,000	$ 300,000	$ -	

Projects to be funded by Better Jacksonville 1/2 Cent Sales Tax

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	Street Paving	$0	$ 300,000	$ 300,000	$ 300,000		Better Jax Tax Receipts
2	Transfer To Wastewater/Water Fund	$341,000					Better Jax Tax Receipts
3	Transfer To Jarboe Park Fund	$110,000					Better Jax Tax Receipts
4							
5							
6							
	Total:	$ 451,000	$ 300,000	$ 300,000	$ 300,000	$ -	

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

Jarboe Park CIP

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	Remove Interior Parking Lot	$500					Jarboe Park Beautification Project
2	Seed/lay sod - old parking area	$5,000					Jarboe Park Beautification Project
3	Relocate white structure	$8,000					Jarboe Park Beautification Project
4	Shade sails for playgrond equipment	$15,000					Jarboe Park Beautification Project
5	Install volleyball court lights	$4,000					Jarboe Park Beautification Project
6	Resurface/Stripe tennis courts	$45,000					Jarboe Park Beautification Project
7	Construct pickleball courts	$40,000					Jarboe Park Beautification Project
8	Landscaping Update	$15,000					Jarboe Park Beautification Project
9	Install Exercise Station Equipment						Jarboe Park Beautification Project
10	Update Signs		$2,000				Jarboe Park Beautification Project
11	Resurface paths/sidewalk		$15,000				Jarboe Park Beautification Project
12	Pavilion awning			$ 15,000			Jarboe Park Beautification Project
13	New fencing around courts/play area			$ 12,000			Jarboe Park Beautification Project
14	Bridge over south corner				$ 30,000		Jarboe Park Beautification Project
15	Bridge-Grant 1	$ 45,000					Jarboe Park Beautification Project
16	Information Kiosk-Gran 1	$ 5,000					Jarboe Park Beautification Project
17	1000 Feet of Trail-Grant 2	$ 60,000					Jarboe Park Beautification Project
18	Bridge I-Grant 2	$ 65,000					Jarboe Park Beautification Project
19	Bridge II-Grant 2	$ 50,000					Jarboe Park Beautification Project
20	Outdoor Fitness Station-Grant 2	$ 30,000					Jarboe Park Beautification Project
21	Shade Structures/Benches-Grant 2	$ 20,000					Jarboe Park Beautification Project
22	Trailhead Pavillion/Fountain-Grant 2	$ 12,000					Jarboe Park Beautification Project
23	Bike Repair Station-Grant 2	$ 15,000					Jarboe Park Beautification Project
24	Bike Rack-Grant 2	$ 500					Jarboe Park Beautification Project
25	Entry Sign	$ 500					Jarboe Park Beautification Project
26	Entry Monument	$ 1,500					Jarboe Park Beautification Project
27	Bicycle Pedestrian Counter-Grant 2	$ 8,000					Jarboe Park Beautification Project
28	Trailhead Parking Improv.-Grant 2	$ 3,000					Jarboe Park Beautification Project
29	Other Park Improvements	$ 29,300					Jarboe Park Beautification Project
	Total:	$ 477,300	$ 17,000	$ 27,000	$ 30,000	$ -	$ 551,300

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

Jarboe Park CIP

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	Remove Interior Parking Lot	$500					Better Jax 1/2 Cent Fund
2	Seed/lay sod - old parking area	$5,000					Better Jax 1/2 Cent Fund
3	Relocate white structure	$8,000					Better Jax 1/2 Cent Fund
4	Shade sails for playgrond equipment	$15,000					Better Jax 1/2 Cent Fund
5	Install volleyball court lights	$4,000					Better Jax 1/2 Cent Fund
6	Resurface/Stripe tennis courts	$45,000					Better Jax 1/2 Cent Fund
7	Construct pickleball courts	$40,000					Better Jax 1/2 Cent Fund
8	Landscaping Update	$15,000					Better Jax 1/2 Cent Fund
9	Install Exercise Station Equipment						Better Jax 1/2 Cent Fund
10	Update Signs		$2,000				Better Jax 1/2 Cent Fund
11	Resurface paths/sidewalk		$15,000				Better Jax 1/2 Cent Fund
12	Pavilion awning			$ 15,000			Better Jax 1/2 Cent Fund
13	New fencing around courts/play area			$ 12,000			Better Jax 1/2 Cent Fund
14	Bridge over south corner				$ 30,000		Better Jax 1/2 Cent Fund
15	Bridge-Grant 1	$ 45,000					Better Jax - 50k/Grant 1 - 200k
16	Information Kiosk-Gran 1	$ 5,000					Better Jax - 50k/Grant 2 - 200k
17	1000 Feet of Trail-Grant 2	$ 60,000					Better Jax - 50k/Grant 2 - 200k
18	Bridge I-Grant 2	$ 65,000					Better Jax - 50k/Grant 2 - 200k
19	Bridge II-Grant 2	$ 50,000					Better Jax - 50k/Grant 2 - 200k
20	Outdoor Fitness Station-Grant 2	$ 30,000					Better Jax - 50k/Grant 2 - 200k
21	Shade Structures/Benches-Grant 2	$ 20,000					Better Jax - 50k/Grant 2 - 200k
22	Trailhead Pavillion/Fountain-Grant 2	$ 12,000					Better Jax - 50k/Grant 2 - 200k
23	Bike Repair Station-Grant 2	$ 15,000					Better Jax - 50k/Grant 2 - 200k
24	Bike Rack-Grant 2	$ 500					Better Jax - 50k/Grant 2 - 200k
25	Entry Sign	$ 500					Better Jax - 50k/Grant 2 - 200k
26	Entry Monument	$ 1,500					Better Jax - 50k/Grant 2 - 200k
27	Bicycle Pedestrian Counter-Grant 2	$ 8,000					Better Jax - 50k/Grant 2 - 200k
28	Trailhead Parking Improv.-Grant 2	$ 3,000					Better Jax - 50k/Grant 2 - 200k
29	Other Park Improvements	$ 29,300					Better Jax - 50k/Grant 2 - 200k
	Total:	$ 477,300	$ 17,000	$ 27,000	$ 30,000	$ -	$ 551,300

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

STREET IMPROVEMENT DEPARTMENT

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	Dump Truck F550	50,000	-	-	-	-	Equipment Upgrade
2							
3							
4							
5							
6							
7							
8							
	Total:	$ 50,000	$ -	$ -	$ -	$ -	

ASSETS FUNDED BY STREET IMPROVEMETN DEPARTMENT

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	Dump Truck F550	50,000	-	-	-	-	Street Improvement (Fund 302)
2							
3							
4							
5							
6							
7							
8							
	Total:	$ 50,000	$ -	$ -	$ -	$ -	

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

Wastewater Department Capital Requests

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	Line Replacement	50,000	250,000	287,500	337,500	337,500	Continuation to replace old lines
2	Manhole & Sewer Rehab	60,000	60,000	60,000	60,000	60,000	Infiltration and Inflow issues
3	GIS Mapping of System	25,000	25,000	25,000	25,000	25,000	To locate lines in system
4	Force Main to Plant	-	450,000	-	-	-	Improve Flow to Plant
5	Plant Rehab (Digester, etc)	800,000	-	-	-	-	Old and in poor maintenance
6	Shadow Lane-Septic Tank	-	-	1,000,000	-	-	Discontinue Septic Tanks
7	WWTP Improvements	-	-	-	-	4,580,400	Plant Upgrades
8	Truck Replacement	25,000	-	-	-	$ -	Normal Replacement
9	Clarifier Drive	-	-	-	-	-	Replace worn out equipment
10	Lab Scales	-	-	-	-	-	Replace worn out equipment
11	Pumps (Chopper & Chlorine)	-	-	15,000	-	-	Normal Replacement
12	Mover Attachment Menzi Muck	9,000	-	-	-	-	Replace worn out equipment
13	Rehab Belt Press	-	170,000	-	-	-	Replace worn out equipment
14	Menzi Muck (Lease Purchase)	31,029	31,029	31,029	12,929	-	Replace worn out equipment
	Total:	$ 1,000,029	$ 986,029	$ 1,418,529	$ 435,429	$ 5,002,900	

Wastewater Department Funding

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	Line Replacement	50,000	250,000	287,500	337,500	337,500	Operating Income
2	Manhole & Sewer Rehab	60,000	60,000	60,000	60,000	60,000	Operating Income
3	GIS Mapping of System	25,000	25,000	25,000	25,000	25,000	Operating Income
4	Force Main to Plant	-	450,000	-	-	-	Possible Grant/Operating Income
5	Plant Rehab (Digester, etc)	800,000	-	-	-		Ope Income/Possible Grant/Poss Loan
6	Shadow Lane-Septic Tank	-	-	1,000,000	-		Operating Income
7	WWTP Improvements	-	-	-	-	4,580,400	Operating Income
8	Truck Replacement	25,000	-	-	-		Operating Income
9	Clarifier Drive	-	-	-	-		Operating Income
10	Lab Scales	-	-	-	-		Operating Income
11	Pumps (Chopper & Chlorine)	-	-	15,000	-		Operating Income
12	Mover Attachment Menzi Muck	9,000	-	-	-		Operating Income
13	Rehab Belt Press	-	170,000	-	-		Operating Income
14	Menzi Muck (Lease Purchase)	31,029	31,029	31,029	12,929		Operating Income
	Total:	$ 1,000,029	$ 986,029	$ 1,418,529	$ 435,429	$ 5,002,900	

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

Water Department Capital Requests

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	Water Line Replacement	250,000	287,500	287,500	337,500	337,500	Continuation
2	GIS Mapping of System	25,000	25,000	25,000	25,000	25,000	To locate lines in system
3	Building Repairs to Water Plant	25,000	-	-	80,000	-	To repair the Plant Building
4	Truck Replacement	30,000	-	60,000	-	-	Normal Replacement
5	Trailer	10,000	-	-	-	-	Update
6	Pumps	-	20,000	-	-	-	Normal Replacement
7	Mower Attachment Menzi Muck	9,000	10,000	-	-	-	Normal Replacement
8	Menzi Muck (Lease Purchase)	31,029	31,029	31,029	12,929	-	Portion of payment for Capital Lease
	Total:	$ 380,029	$ 373,529	$ 403,529	$ 455,429	$ 362,500	

Water Department Funding

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	Water Line Replacement	250,000	287,500	287,500	337,500	337,500	Operating Income
2	GIS Mapping of System	25,000	25,000	25,000	25,000	25,000	Operating Income
3	Building Repairs to Water Plant	25,000	-	-	80,000	-	Operating Income
4	Truck Replacement	30,000	-	60,000	-	-	Operating Income
5	Trailer	10,000	-	-	-	-	Operating Income
6	Pumps	-	20,000	-	-	-	Operating Income
7	Mower Attachment Menzi Muck	9,000	10,000	-	-	-	Operating Income
8	Menzi Muck (Lease Purchase)	31,029	31,029	31,029	12,929	-	Operating Income
	Total:	$380,029	$373,529	$403,529	$455,429	$362,500	

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

Wastewater Department Capital Requests Construction Funds							
	Capital Asset Requested	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**Notes**
1	Line Replacement	$ 250,000	$ -	$ -	$ -		Remaining Loan Proceeds (Fund 405)
	Total:	$ 250,000	$ -	$ -	$ -	$ -	

Prior Year Construction Loan Funding							
	Asset	**FY 2020**	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**Funding Source**
1	Line Replacement	$ 250,000	$ -	$ -	$ -		Remaining Loan Proceeds (Fund 405)
	Total:	$250,000	$0	$0	$0	$0	

City of Neptune Beach
Capital Improvement Program
Projects/Equipment over $5,000

Stormwater Department Capital Requests

	Capital Asset Requested	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Notes
1	Replace Culvert @ Florida Blvd.	1,000,000	-	-	-		Choke Point
2	Replace Culvert @ Davis Street	-	680,000	-	-		Choke Point
3	Replace Culvert @ Bay Street	-	-	463,548	-	-	Choke Point
4	Replace Culvert @ Forest/Hopkins	-	-	-	460,000	-	Choke Point
5	Mover Attachment Menzi Muck	9,000	-	-	-		Normal Replacement
6	Truck Replacement	-	30,000	-	-		Normal Replacement
7	Backhoe	-	80,000	-	-		Normal Replacement
8	Menzi Muck (Lease Purchase)	31,029	31,029	31,029	12,929	-	Portion of payment for Capital Lease
	Total:	$ 1,040,029	$ 821,029	$ 494,577	$ 472,929	$ -	

Stormwater Department Funding

	Asset	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	Funding Source
1	Replace Culvert @ Florida Blvd.	1,000,000	-	-	-		Grant Funding, Better Jax Tax
2	Replace Culvert @ Davis Street	-	680,000	-	-		Possible Grant Funding
3	Replace Culvert @ Bay Street	-	-	463,548	-	-	Possible Grant Funding
4	Replace Culvert @ Forest/Hopkins	-	-	-	460,000	-	Possible Grant Funding
5	Mover Attachment Menzi Muck	9,000	-	-	-		Operating Income
6	Truck Replacement	-	30,000	-	-		Operating Income
7	Backhoe		80,000				Operating Income
8	Menzi Muck (Lease Purchase)	31,029	31,029	31,029	12,929	-	Operating Income
	Total:	$1,040,029	$ 821,029	$ 494,577	$ 472,929	$ -	