CITY OF NEPTUNE BEACH

FISCAL YEAR 2021 BUDGET

CITY of NEPTUNE BEACH, FLORIDA
ANNUAL BUDGET

FISCAL YEAR 2021

COUNCIL

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

CITY MANAGER – Stefen Wynn, MPA

CITY ATTORNEY – Ansbacher Law

CITY CLERK – Catherine B. Ponson

CHIEF FINANCIAL OFFICER – L. Carl LaFleur CPA, MST

CHIEF OF POLICE – Richard J. Pike

DIRECTOR OF PUBLIC SERVICES – Leon R. Smith

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City of Neptune Beach

Stefen Wynn, M.P.A.
City Manager

September 9th, 2020

MEMORANDUM

TO: MAYOR BROWN
CITY COUNCIL MEMBERS
SUBJECT: Budget FY-2021

ACTION REQUESTED

The purpose of this meeting is to hold a public hearing for the adoption of the Proposed Millage Rate and Tentative Operating Budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021. These items are being held at a Special Meeting to comply with State Statutes.

BACKGROUND

The first item to be discussed is the proposed Millage Rate. The tentative operating budget has been prepared using an unchanged millage rate of **$3.3656** per **$1,000** of assessed taxable value, **32.58%** lower than the statewide average of **$4.9923**.

- The total millage levied by all taxing authorities in the county continues to decline. In 2016, the total millage was **$18.6393**. The proposed total millage for the 2021 budget year is **$17.9402**. Therefore, the overall tax rate to our citizens continues to be reduced.

- Total assessed value increased by **$45,772,104** or **4.99%**, which includes new construction of **$6,147,902**.

- Using the planned 2021 millage rates, a homeowner in Neptune Beach with an assessed median value of **$313,688** (and a homestead exemption of $50,000) can expect to pay **$4,731** in property taxes. Of that amount, **$1,056** (or **$87.80** per month) will be paid to the City of Neptune Beach.

- Currently, the 'Save our Homes' amendment limits the annual increase on homesteaded property to the lower of 3% or the annual percent change in the Consumer Price Index. This reduces valuation increases for homesteaded residents.

The second item to be discussed is the Tentative Operating Budget. The Tentative Operating Budget for Fiscal Year 2020-2021 is **$8,282,317**. The tentative operating budget is **$500,395** or **6.2%** lower than the current year's budget.

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CITY MANAGER'S BUDGET MESSAGE

The FY-2021 Budget for the City of Neptune Beach represents the devotion and hard work that city employees have for the residents that they serve. The invisible threat of the pandemic caused staff, residents and businesses to evaluate their processes and adapt to the threat caused by the coronavirus. Statewide, Florida anticipates a total reduction of sales tax revenues by 9.9%. This includes a planned reduction going into 2021 of 1.2%, coupled with an 8.7% estimated reduction caused by the loss of sales tax revenue due to decreased consumer spending from the effects of the pandemic.

> Source: edr.state.fl.us; *Executive Summary, Revenue Estimating Conference for the General Revenue Fund & Financial Outlook Statement; August 14, 2020; accessed 9/8/2020.*

The funds most effected by statewide decreases in revenue are the: Better Jacksonville ½ Cent Sales Tax; and revenue received from the state through sales tax revenue. The budget document includes conservative estimates of revenue and the expenditures necessary to maintain current levels of service. Further, the budget document also improves service-delivery to residents in many other areas including improvements to Jarboe Park; and infrastructure improvements in storm water, sanitary sewer, and drinking water.

The **General Fund's** proposed budget is **$6,274,972** or **5%** more than the current year. While property taxes represent **47.4%** of General Fund's revenues, **59%** of the General fund's Total budget is used to pay for police services.

Several projects that were underway before the coronavirus outbreak will continue as planned.

The projects that are continuing into FY-2021 include:

- Continuation of the Community Visioning Process (Phase 1 of the Dover, Kohl & Partners project)
- Comprehensive Plan (Phase 2 of the Dover, Kohl & Partners project)
- Development Code Rewrite (Phase 3 of the Dover, Kohl & Partners Project)
- Jarboe Park Improvements Phases: 1a, 1b, and parts of 1c
- Jarboe Park Improvement Design Phases: 1c and 2
- Stormwater Improvement Design for culverts, laterals and collection systems
- Sanitary Wastewater study at the WWTP
- Replacement of Sanitary Wastewater collection system throughout parts of the city
- Senior Activity Center Building Construction
- Resiliency Study

New Projects that will begin in FY-2021 include:

- Drinking Water Study for Well Replacement
- Drinking Water Well Repair
- Sanitary Wastewater Improvement Design at the WWTP

The City of Neptune Beach has proven resilient to economic conditions in the past, and because of that experience, the city was better prepared for handling the issues presented in 2020. For the better part of a decade, City leadership has done a phenomenal job of building a strong reserve of funds to support the City through any crisis. Because of that foresight, the City is better prepared to rebound from the economic hardship caused by the pandemic than other communities in the state.

Changes to FY-2021's Budget Presentation:

This year the Capital Improvement Plan accompanying this budget includes supporting documentation to justify the expenses requested. This level of budget preparation assisted Department Heads and City Administration with accurately preparing cost estimates within the capital outlays section of each departments' expenditures.

REQUESTED ACTION

1. **Adopt the Proposed Millage Rate of $3.3656 mills.**

2. **Adopt the Tentative Operating Budget for Fiscal year 2020-2021 of $6,274,972.**

CLOSING

The City of Neptune Beach is poised for significant improvements in the delivery of services to residents in FY-2021. I'm confident that the City's administrative team is ready to deliver on the projects planned for completion in the coming fiscal year, and I personally look forward to leading the charge.

In Public Service,

Stefen A.B. Wynn, *M.P.A.*
Neptune Beach City Manager
cm@nbfl.us

City of Neptune Beach—Organizational Chart

Residents of Neptune Beach

City Council

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

City Attorney
Zachary Roth

City Manager
Stefen Wynn, M.P.A.

City Clerk/HR Director
Catherine Ponson, C.M.C.

Information Technology
Miklos Stoffel

Grants, Sustainability & Resiliency
Colin Moore

Senior Activity Center & Recreation
Leslie Lyne

Director of Public Safety
Chief Richard Pike
- Police Department
- Animal Control
- Lifeguards
- Code Enforcement

Director of Public Works
Leon Smith
- Street Department
- Parks & Recreation
- Water & Sewer Utility
- Stormwater Utility

Director of Finance
L. Carl LaFleur, C.P.A.
- Accounting
- Budget
- Customer Service
- Utility Billing

Planning & Community Development
Kristina Wright, FRA-RA
- Planning
- Permitting
- Variances

Mobility Management
Megan Steward
- Parking Enforcement
- Customer Service
- Visitor Relations

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

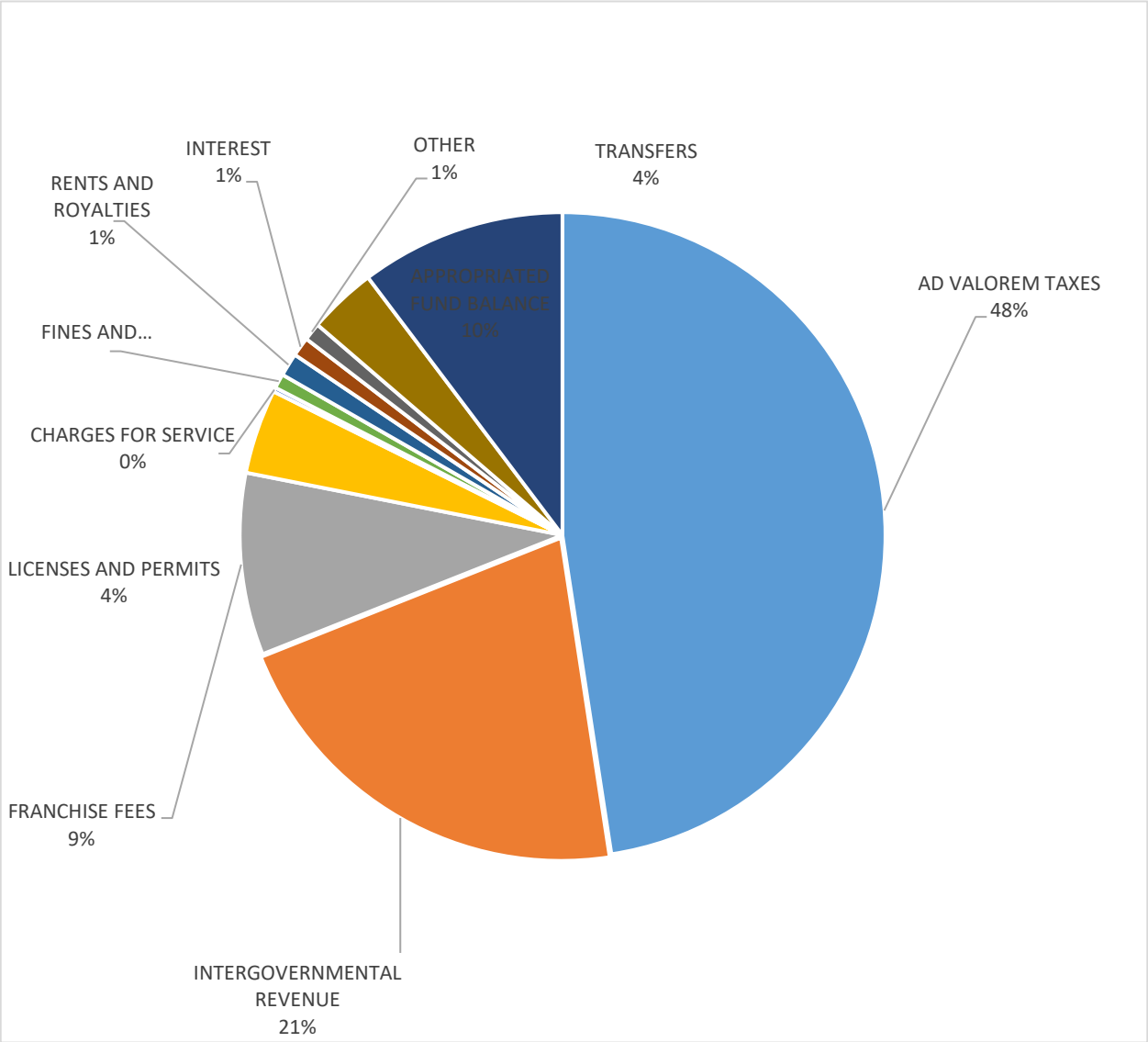
GENERAL FUND

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

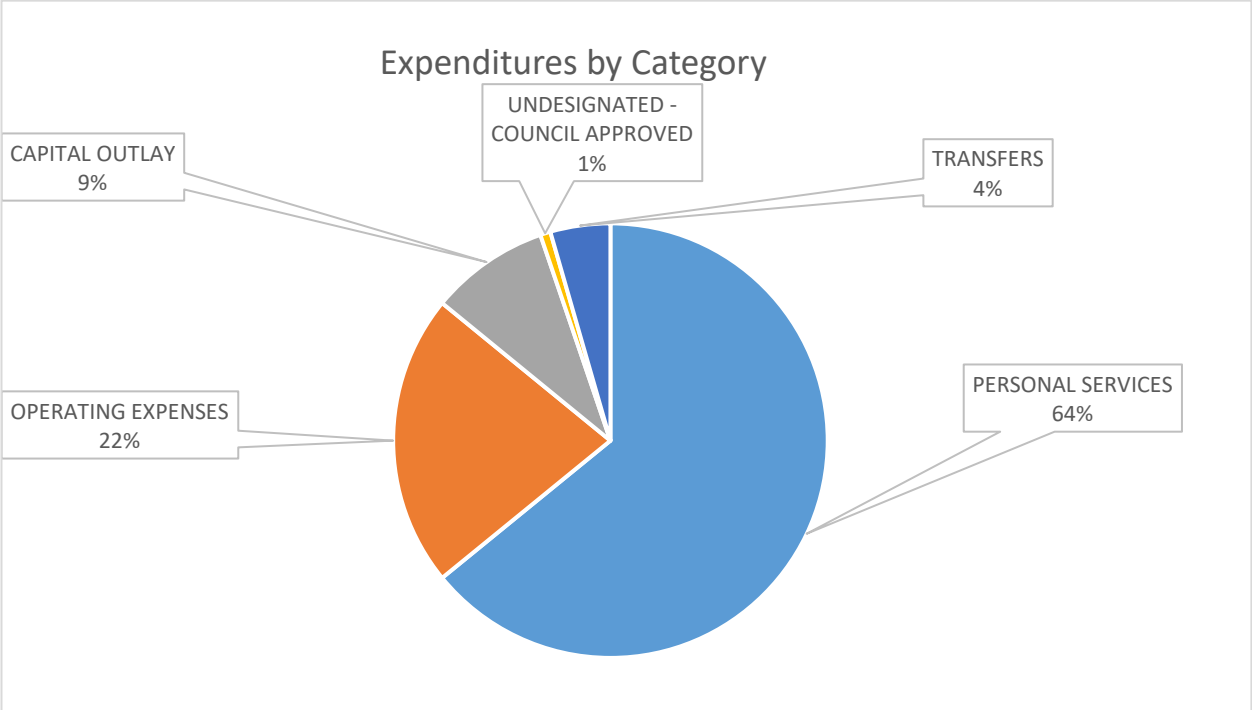
AD VALOREM TAXES	$	3,125,179
INTERGOVERNMENTAL REVENUE		1,406,100
FRANCHISE FEES		598,800
LICENSES AND PERMITS		277,700
CHARGES FOR SERVICE		14,300
FINES AND FORFEITURES		47,500
RENTS AND ROYALTIES		75,600
INTEREST		63,700
OTHER		58,499
TRANSFERS		225,000
APPROPRIATED FUND BALANCE		675,893
	$	6,568,271

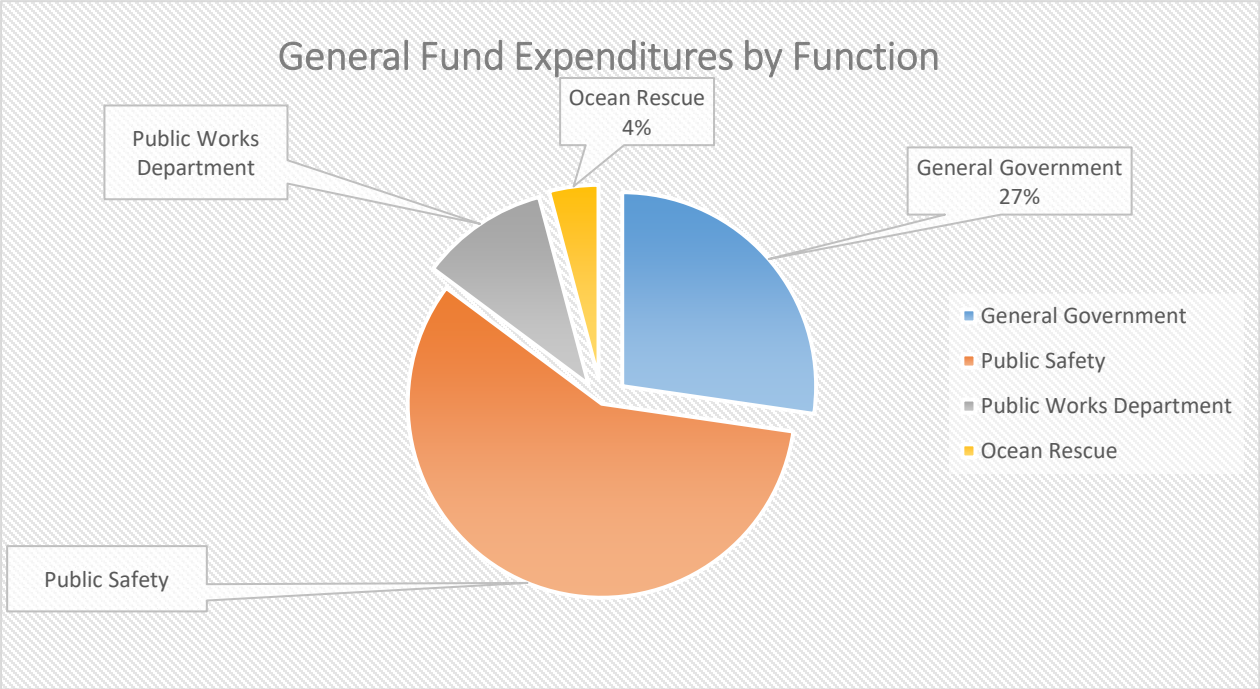


GENERAL FUND REVENUE	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
AD VALOREM TAXES	$ 2,528,007	$ 2,675,996	$ 2,889,742	$ 3,067,201
PERSONAL PROPERTY TAXES	47,560	53,453	52,800	53,678
DELINQUENT AD VAL. TAXES	60,064	116,680	49,500	4,300
JAX BCH ELEC FRANCHISE	224,049	225,700	202,004	210,700
GAS FRANCHISE	1,204	1,449	1,250	1,900
SANITATION FRANCHISE	128,098	127,908	131,142	126,700
TELECOMMUNICATIONS TAX	283,325	265,652	289,650	259,500
PROFESIONAL/OCCUP LICENSE	53,665	46,917	55,854	47,300
BUILDING PERMITS	75,466	113,246	74,418	152,200
PLAN REVIEW FEES	32,727	33,838	33,733	37,200
BUILDING DEPARTMENT CREDIT CARD	-	3,571	-	4,000
INSPECTION FEES	80,989	37,186	74,960	37,000
FEDERAL GRANT - PUBLIC SAFETY	-	-	-	50,000
FEMA FUNDING	-	-	-	-
DISASTER RELIEF FUNDING (FEMA)	433,162	470,772	-	75,000
11 - CENT REV SHARING CIG	199,175	206,234	189,803	174,700
ALCOHOLIC BEVERAGE LICENSE	8,223	9,392	8,968	8,800
LOCAL HALF-CENT SALES TAX	791,343	803,251	796,885	754,000
MOTOR FUEL TAX REBATE	5,023	2,169	4,293	2,400
FDOT GRANT	35,394	36,301	36,805	34,600
DUNE CROSSOVER	-	-	-	-
9-1-1 USER FEES	89,735	107,030	89,979	22,600
JAG C GRANT	62,801	56,427	-	-
FLORIDA BLVD MAINTENANCE	36,119	37,203	38,319	37,000
OCEAN RESCUE\BEACH CLEAN UP	229,461	236,345	243,435	236,000
JARBOE PARK RESERVATION FUND	675	-	-	-
COUNTY OCCUPATIONAL TAX	10,702	11,205	11,073	11,000
SERVICE FEES & CHARGES	(10)	-	-	-
BOARD OF APPEALS FEES	2,750	1,900	3,600	2,000
PLANNING REVIEW BOARD FEE	3,667	3,989	2,000	2,300
LIEN LETTERS	8,000	8,920	5,250	8,200
COPIES	2,097	2,411	1,365	1,000
ID & FINGERPRINT CHARGES	170	84	236	100
SOLICITORS PERMITS	95	-	-	-
REZONING/COMP PLAN CHANGES	-	-	-	-
ZONING VERIFICATION CHARGES	75	175	50	100
ELECTION QUALIFYING FEES	392	-	-	600
INCIDENT REPORTS	286	79	-	-
COURT FINES	30,246	30,170	29,640	19,800
PARKING TICKETS	22,870	12,178	21,525	21,700
ALARM VIOLATIONS	55	350	350	-
ANIMAL CONTROL VIOLATIONS	5,158	8,281	4,080	4,600
CODE ENFORCEMENT VIOLATIONS	-	250	-	1,400
INTEREST ON INVESTMENTS	28,287	48,637	29,700	63,600
STATE BOARD ADMIN INTEREST	365	450	75	100
CELLULAR TOWER RENTALS	81,786	85,612	65,809	55,800
SIDEWALK RENTAL	14,954	17,422	15,193	15,200
FACILITY & EQUIPMENT RENTAL	-	856	-	4,600
SURPLUS EQUIPMENT SALES	40,210	23,614	16,500	26,000
INSURANCE PROCEEDS	5,159	-	-	-
OTHER MISC. REVENUES	55,452	116,142	22,000	32,499
INTERFUND TRANSFERS	10,000	10,000	130,000	130,000
CONTRIB. FROM OTHER FUNDS	78,797	95,000	120,000	95,000
APPROPRIATED FUND BALANCE	-	-	357,913	675,893
TOTAL REVENUE	$ 5,807,828	$ 6,144,445	$ 6,099,899	$ 6,568,271

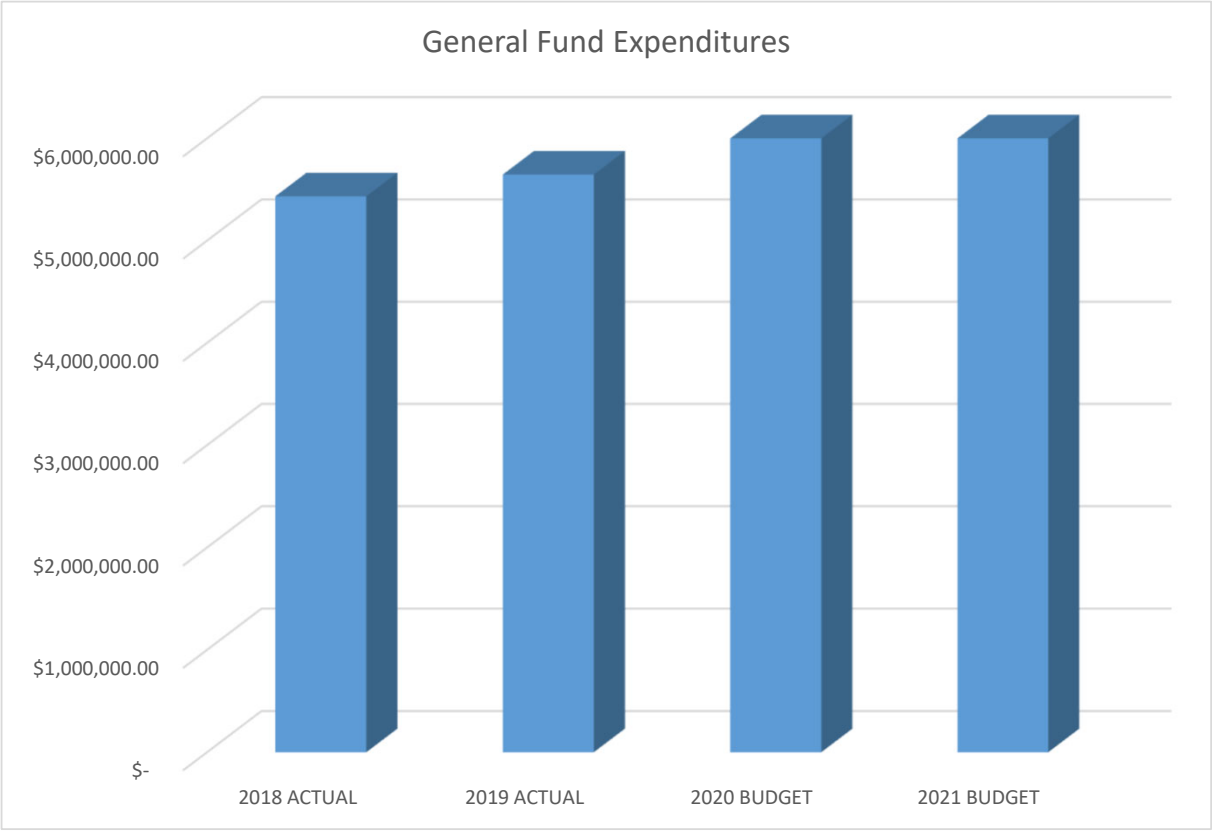
GENERAL FUND EXPENDITURES

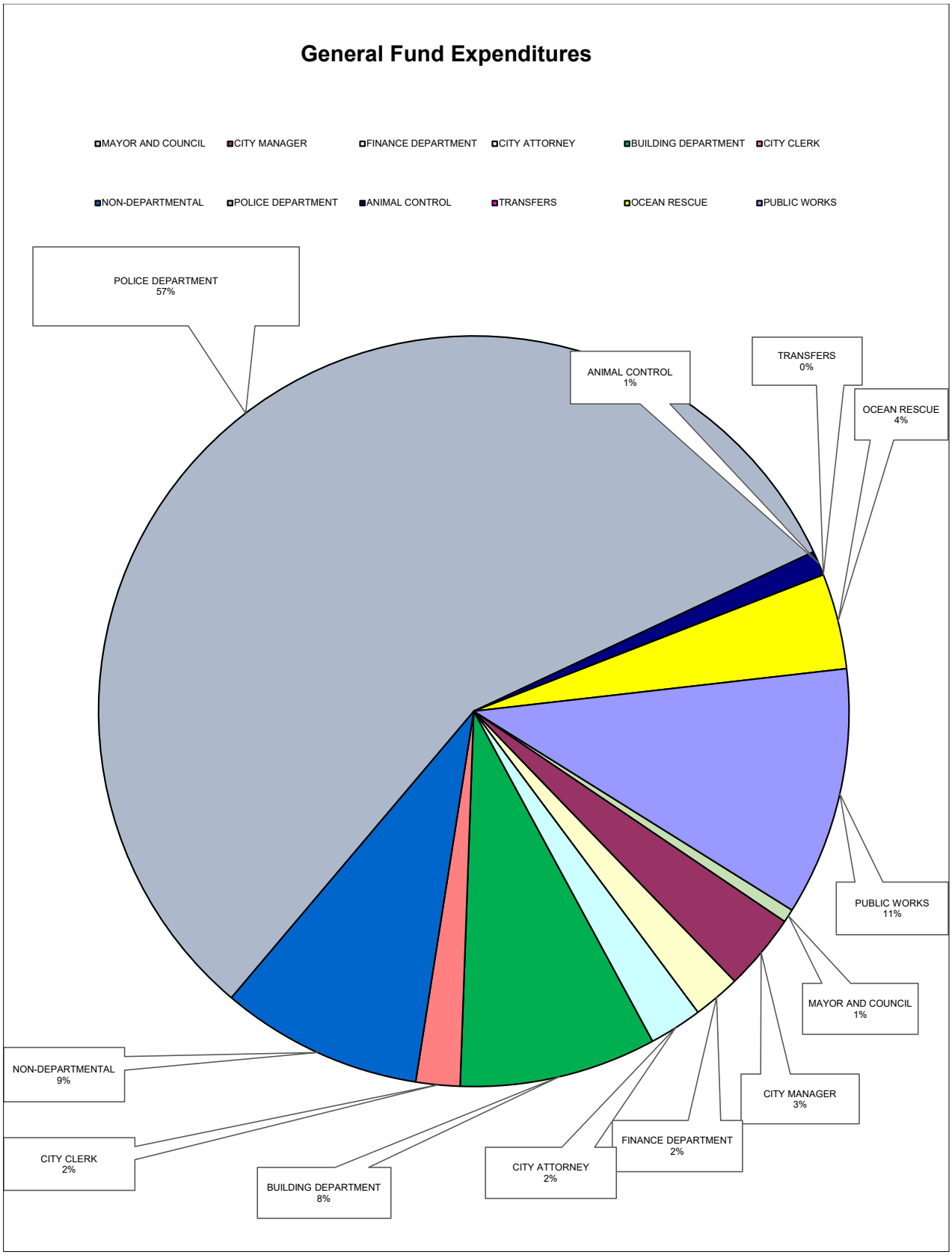
PERSONAL SERVICES	$	4,210,047
OPERATING EXPENSES		1,432,224
CAPITAL OUTLAY		582,700
UNDESIGNATED - COUNCIL APPROVED		50,000
TRANSFERS		293,300
	$	6,568,271





GENERAL FUND EXPENDITURES BY DEPARTMENT	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
MAYOR AND COUNCIL	$ 30,513	$ 38,566	$ 33,963	$ 37,854
CITY MANAGER	186,694	163,305	187,969	217,493
FINANCE DEPARTMENT	129,631	123,272	136,419	133,995
CITY ATTORNEY	142,722	189,493	150,000	150,000
BUILDING DEPARTMENT	207,069	207,950	438,149	557,306
CITY CLERK	94,606	104,777	117,075	124,765
NON-DEPARTMENTAL	490,589	380,349	404,050	571,603
POLICE DEPARTMENT	3,211,021	3,502,989	3,596,021	3,732,541
ANIMAL CONTROL DIVISION	73,870	70,367	70,597	70,129
PUBLIC WORKS DEPARTMENT	617,301	611,382	687,156	703,157
OCEAN RESCUE / BEACH CLEANUP	249,004	253,676	278,500	269,428
TOTAL EXPENDITURES	$ 5,433,020	$ 5,646,126	$ 6,099,899	$ 6,568,271




General Fund Expenditures
MAYOR AND COUNCIL
CITY MANAGER
FINANCE DEPARTMENT
CITY ATTORNEY
BUILDING DEPARTMENT
CITY CLERK
NON-DEPARTMENTAL
POLICE DEPARTMENT
ANIMAL CONTROL
TRANSFERS
OCEAN RESCUE
PUBLIC WORKS
POLICE DEPARTMENT 57%
ANIMAL CONTROL 1%
TRANSFERS 0%
OCEAN RESCUE 4%
PUBLIC WORKS 11%
MAYOR AND COUNCIL 1%
CITY MANAGER 3%
FINANCE DEPARTMENT 2%
CITY ATTORNEY 2%
BUILDING DEPARTMENT 8%
CITY CLERK 2%
NON-DEPARTMENTAL 9%

CITY OF NEPTUNE BEACH

2020– 2021

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

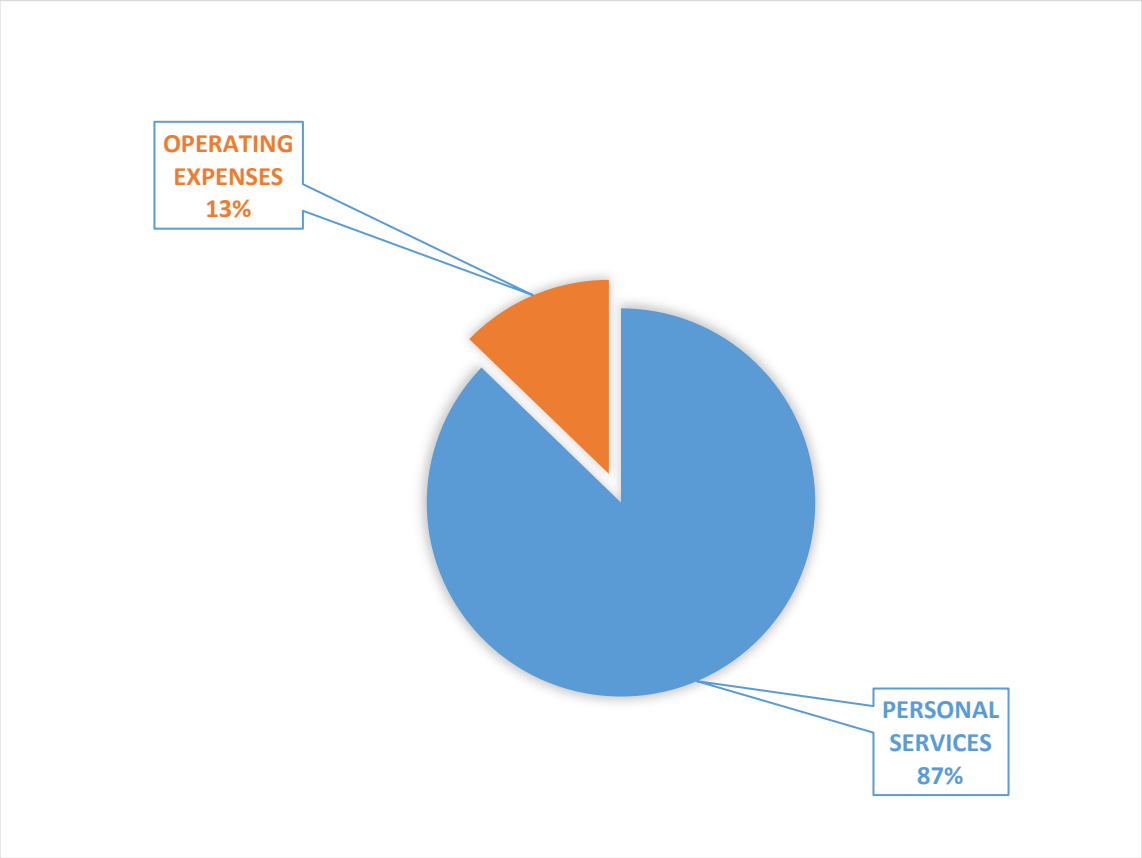
Type of Employee	2020-2021	2018-2019	Change
Full Time Non Bargaining	5	5	0

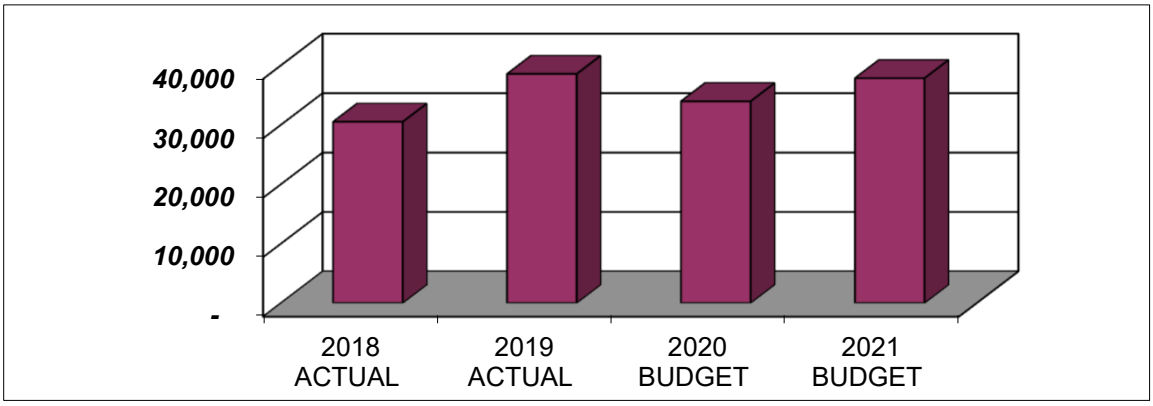
MAJOR GOALS AND CHANGES

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	$	33,024	87%
OPERATING EXPENSES		4,830	13%
CAPITAL OUTLAY		-	0%
	$	37,854	





MAYOR AND COUNCIL	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 22,200	$ 25,000	$ 27,000	$ 30,614
FICA	1,376	1,550	1,674	1,898
WORKERS' COMPENSATION	63	63	68	68
MEDICARE	322	363	393	444
TRAVEL AND PER DIEM	1,920	4,029	1,200	1,200
INSURANCE	295	336	360	360
PROMOTIONAL ACTIVITIES	85	2,071	800	800
OFFICE SUPPLIES	2,272	1,716	1,350	1,350
BOOKS, SUBSCRIP & MEMBER	478	1,002	320	320
EDUCATIONAL COURSES	1,501	2,437	798	800
	$ 30,512	$ 38,567	$ 33,963	$ 37,854

CITY OF NEPTUNE BEACH

2020 – 2021

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	2020-2021	2019-2020	Change
Full Time Non-Bargaining	2	2	0

MAJOR GOALS AND CHANGES

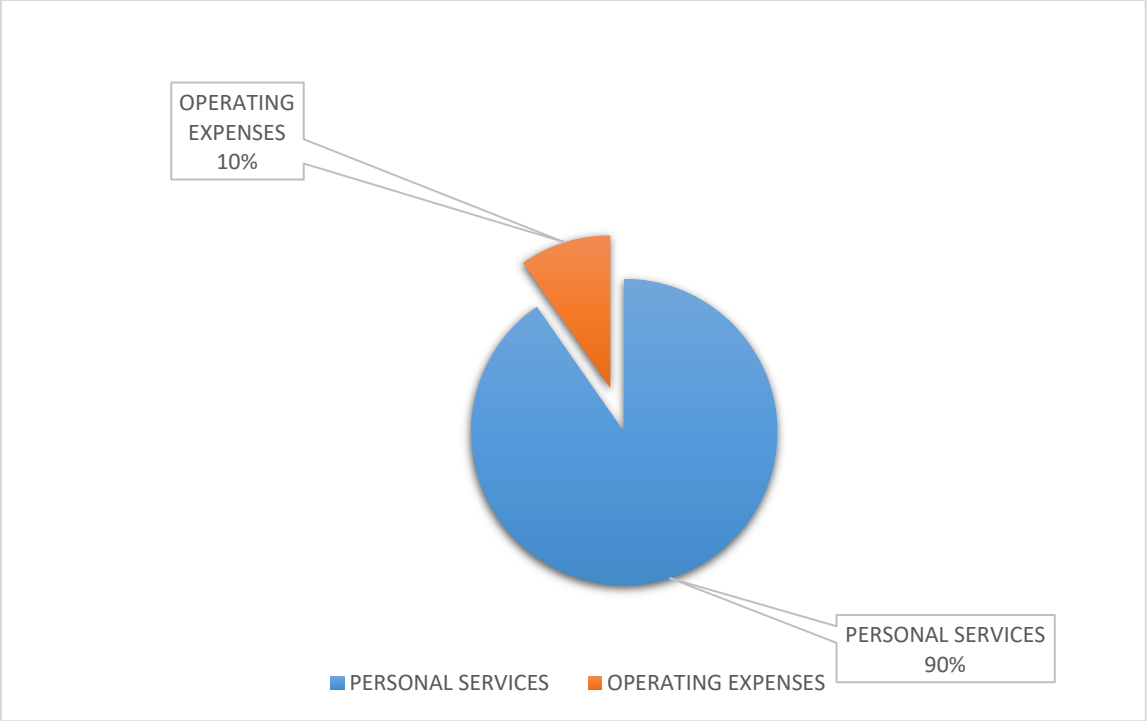
1. To implement new management techniques as necessary to ensure the effective operation of the various department of the City. Direct and assist in implementing the Pay-for-Parking Program, and manage the multi-year Jarboe Park improvement project.
2. Implement Individual Development Plans with Department Heads and create succession plans for respective departments.
3. Invest in educational opportunities for staff to better assist in service-delivery for residents and promote longevity for employee tenure.

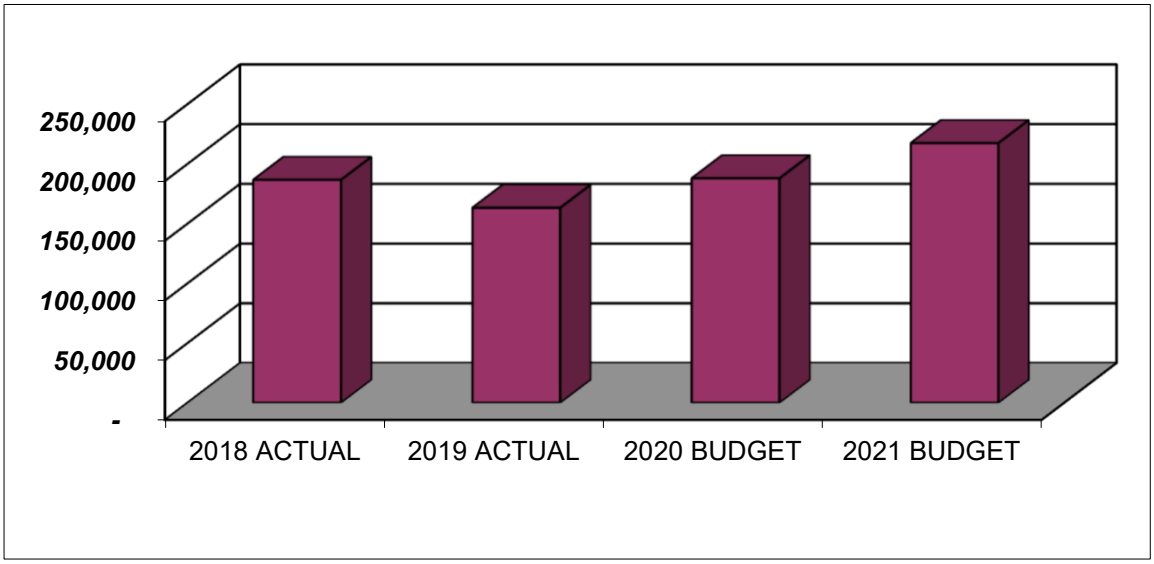
CAPITAL REQUESTS

1. None.

CITY MANAGER

PERSONAL SERVICES	$	196,408	90%
OPERATING EXPENSES		21,085	10%
CAPITAL OUTLAY		-	0%
	$	217,493	





CITY MANAGER	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 119,168	$ 103,817	$ 117,344	$ 144,387
SPECIAL PAY	600	590	600	-
FICA	7,029	6,072	6,541	8,952
RETIREMENT CONTRIBUTIONS	15,586	13,923	14,429	14,862
LIFE & HEALTH INSURANCE	22,744	22,687	25,778	25,778
WORKERS' COMPENSATION	303	303	335	335
MEDICARE	1,644	1,478	1,854	2,094
OTHER CONTRACTUAL SERVICE	45	-	150	150
TRAVEL AND PER DIEM	4,143	380	2,200	2,200
INSURANCE	403	459	513	510
REPAIR AND MAINTENANCE	-	-	400	400
OFFICE SUPPLIES	2,391	2,422	3,000	3,000
OPERATING SUPPLIES	1,301	1,458	1,875	1,875
BOOKS, SUBSCRIP & MEMBER	3,889	4,148	4,200	4,200
EDUCATIONAL COURSES	1,448	568	2,750	2,750
VEHICLE REPAIR & MAINT	-	-	-	-
GAS, OIL, & LUBRICANTS	-	-	-	-
VEHICLE ALLOWANCE	6,000	5,000	6,000	6,000
MOVING ALLOWANCE	-	-	-	-
MACHINERY AND EQUIPMENT	-	-	-	-
	$ 186,694	$ 163,305	$ 187,969	$ 217,493

CITY OF NEPTUNE BEACH

2020– 2021

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	2020-2021	2019-2020	Change
Full Time Bargaining	3	3	0
Full Time Non-Bargaining	2	2	0
Total	5	5	0

MAJOR GOALS AND CHANGES

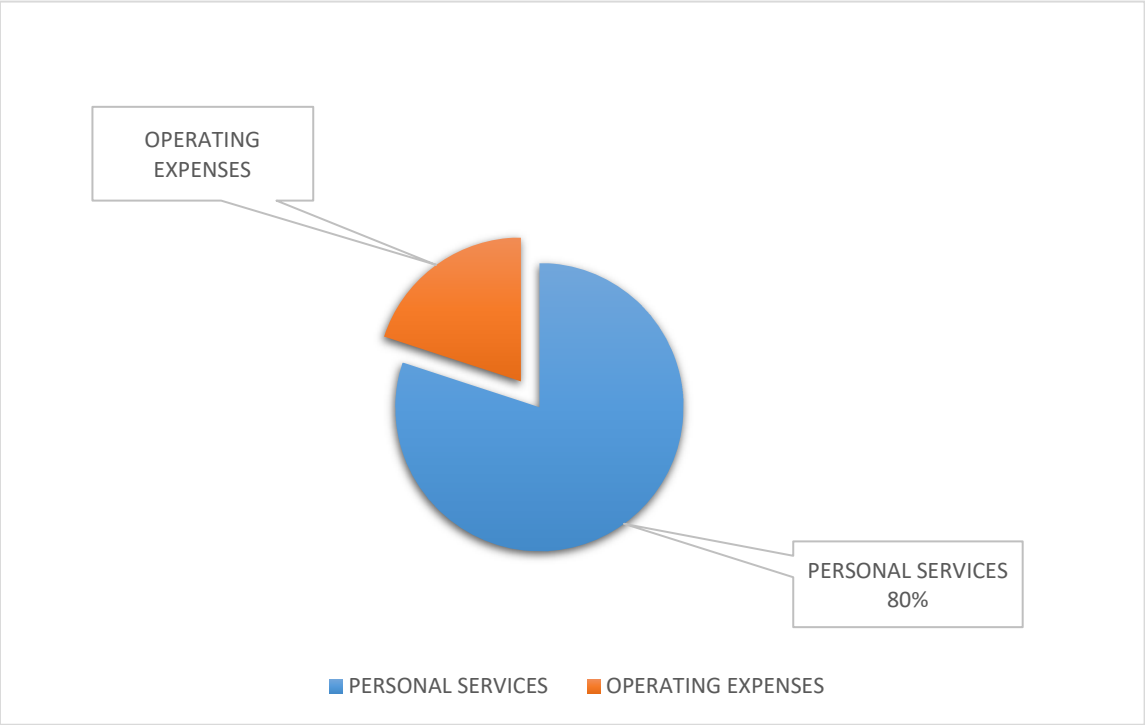
1. To implement new management techniques as necessary to ensure the effective operation of the various department of the City. Direct and assist in any special projects assigned by the City Council.

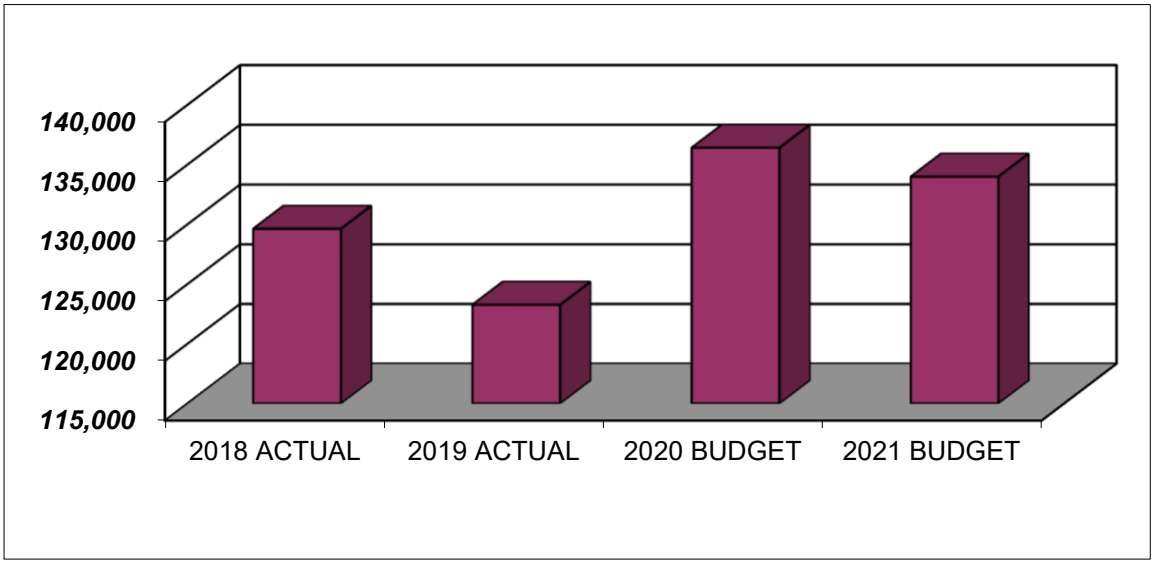
CAPITAL REQUESTS

1. None

FINANCE DEPARTMENT

PERSONAL SERVICES	$	107,230	80%
OPERATING EXPENSES		26,765	20%
CAPITAL OUTLAY		-	0%
	$	133,995	





FINANCE DEPARTMENT	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 82,183	$ 75,965	$ 85,061	$ 83,896
OVERTIME	269	398	630	-
SPECIAL PAY	630	563	600	-
FICA	5,043	4,679	5,420	5,202
RETIREMENT CONTRIBUTIONS	5,097	4,236	7,622	7,851
LIFE & HEALTH INSURANCE	7,284	6,073	8,883	8,883
WORKERS' COMPENSATION	242	242	182	182
MEDICARE	1,179	1,094	1,267	1,216
ACCOUNTING AND AUDIT	13,202	11,725	13,648	13,650
OTHER CONTRACTUAL SERVICES	157	247	258	260
TRAVEL AND PER DIEM	1,206	2,104	1,200	1,200
COMMUNICATIONS SERVICES	680	840	500	500
POSTAGE (INC. FED EX)	153	84	100	100
INSURANCE	935	1,064	998	1,000
REPAIR & MAINTENANCE	3,639	4,313	4,025	4,030
PRINTING AND BINDING	509	-	100	100
OTHER CURRENT CHARGES	-	-	-	-
OFFICE SUPPLIES	5,875	6,972	3,675	3,675
OPERATING SUPPLIES	613	760	800	800
BOOKS, SUBSCRIP & MEMBER	336	558	550	550
EDUCATIONAL COURSES	400	1,354	900	900
MACHINERY AND EQUIPMENT	-	-	-	-
	$ 129,632	$ 123,271	$ 136,419	$ 133,995

CITY OF NEPTUNE BEACH

2020– 2021

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	2020-2021	2019-2020	Change
Full Time Non-Bargaining	1	1	0

MAJOR GOALS AND CHANGES

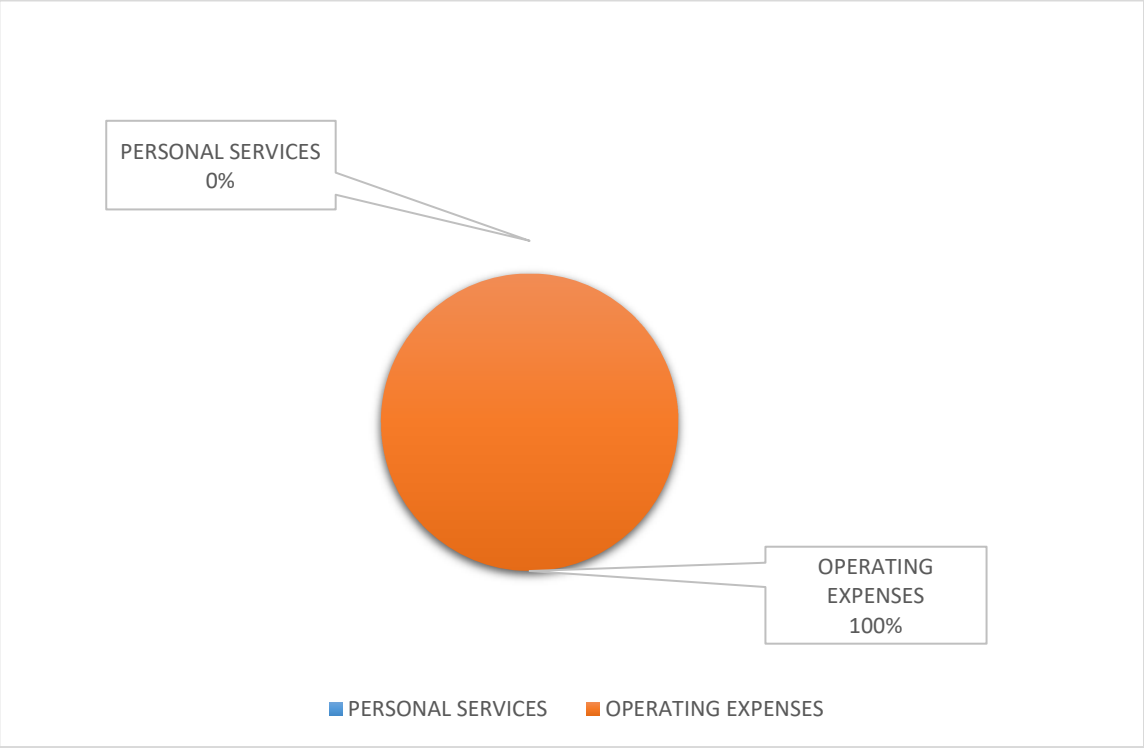
1. Track and effectively manage suits and other legal matters.
2. Provide sound preventative legal advice to minimize litigation.

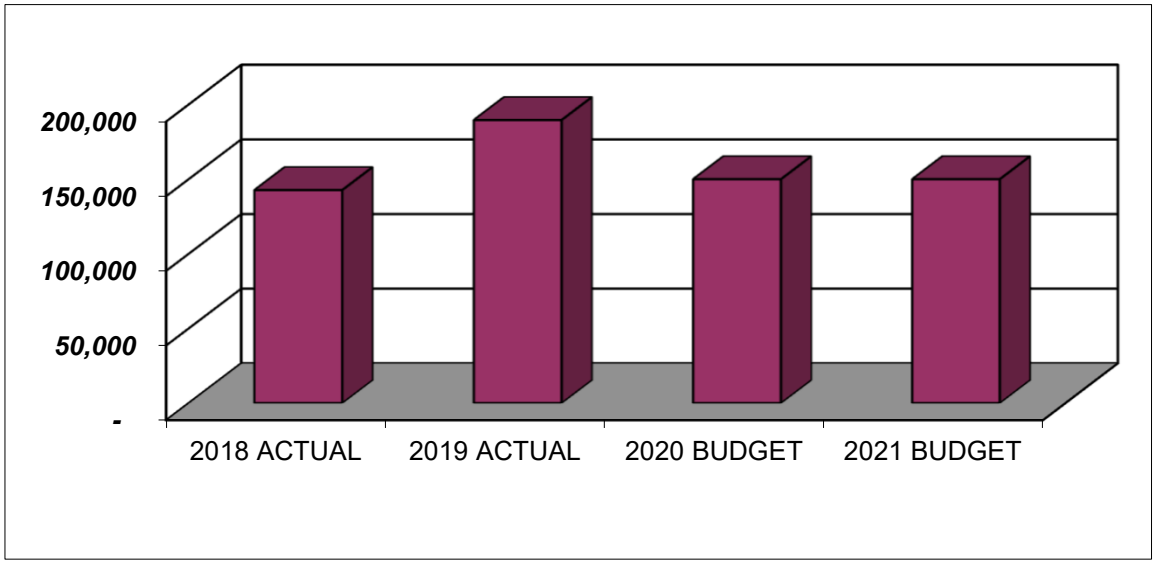
CAPITAL REQUESTS

1. None

LEGAL COUNSEL

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





CITY ATTORNEY	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 64,959	$ 45,456	$ -	$ -
SPECIAL PAY	-	-	-	-
FICA	3,459	2,662	-	-
RETIREMENT CONTRIBUTIONS	-	-	-	-
LIFE & HEALTH INSURANCE	10,397	3,196	-	-
WORKERS' COMPENSATION	102	102	-	-
MEDICARE	809	622	-	-
PROFESSIONAL SERVICES	60,134	135,347	150,000	150,000
SPECIAL MAGISTRATE/CODE ENFORC.	-	-	-	-
LEGAL SERVICES RETAINER	-	-	-	-
TRAVEL AND PER DIEM	384	138	-	-
COMMUNICATIONS SERVICES	300	138	-	-
INSURANCE	738	175	-	-
REPAIR & MAINTENANCE	-	840	-	-
OFFICE SUPPLIES	844	-	-	-
OPERATING SUPPLIES	19	38	-	-
BOOKS, SUBSCRIP & MEMBER	96	519	-	-
EDUCATIONAL COURSES	480	113	-	-
MACHINERY AND EQUIPMENT	-	284	-	-
	$ 142,721	$ 189,630	$ 150,000	$ 150,000

CITY OF NEPTUNE BEACH

2020– 2021

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	2020-2021	2019-2020	Change
Full Time Bargaining	2	2	0
Full Time Non-Bargaining	1	1	0
Part Time Non-Bargaining	1	1	0
Total	4	4	0

MAJOR GOALS AND CHANGES

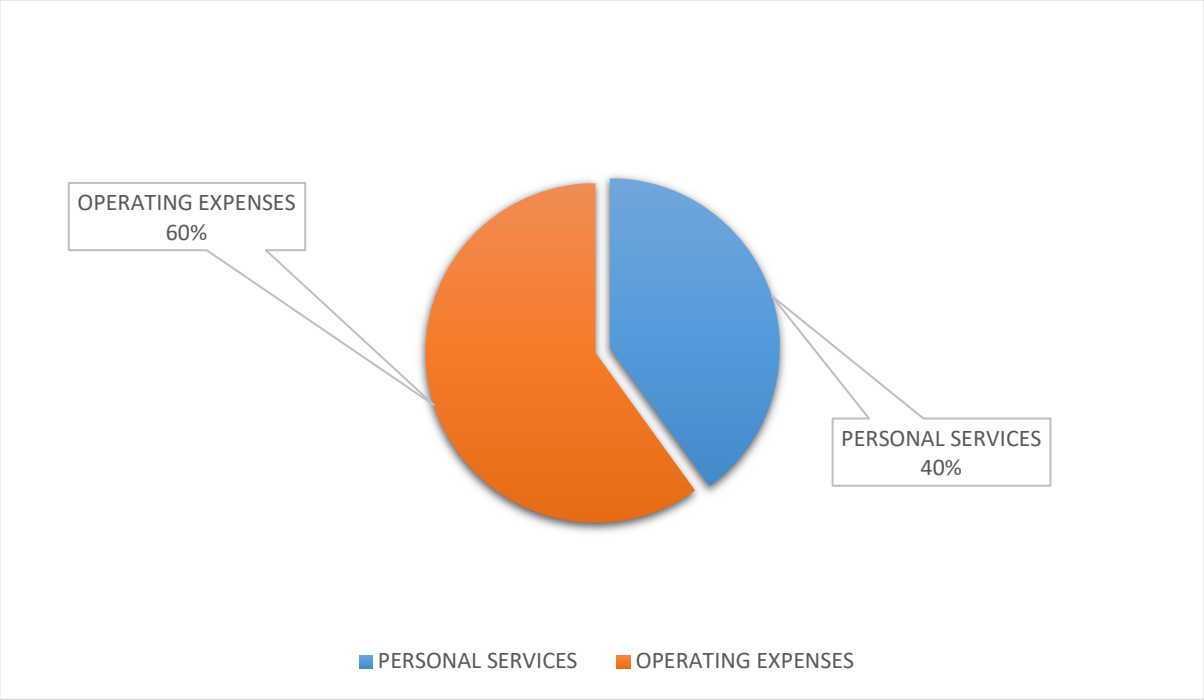
1. Continue public awareness of code of ordinances.
2. Continue professional training.
3. To help plan and meet the future needs of the City.

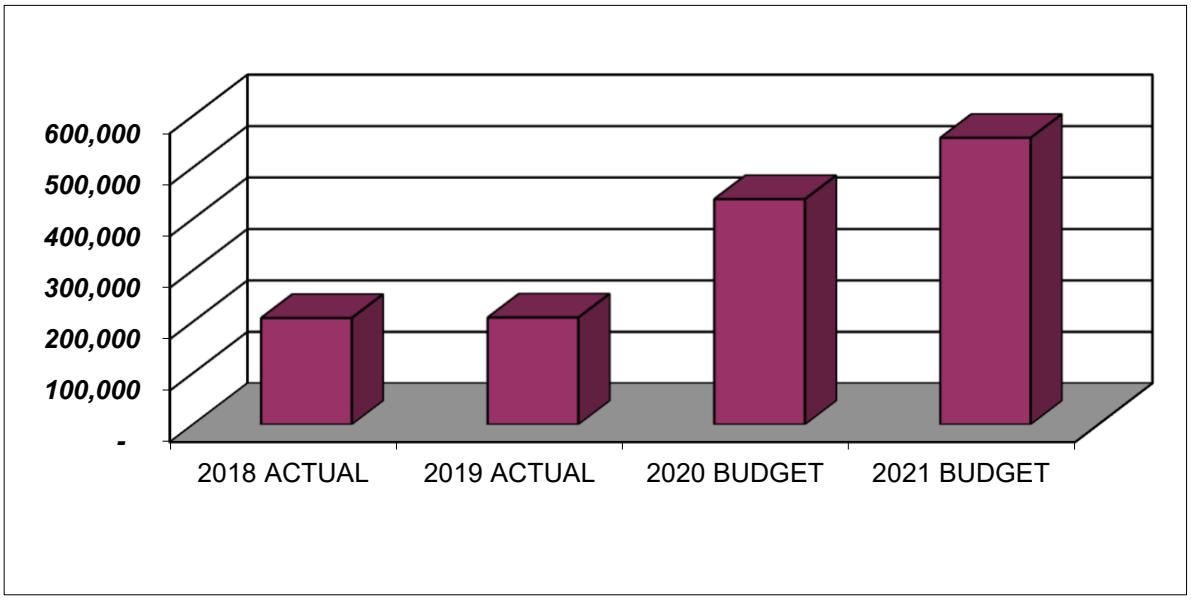
CAPITAL REQUESTS

1. None

BUILDING DEPARTMENT

PERSONAL SERVICES	$	223,221	40%
OPERATING EXPENSES		334,085	60%
CAPITAL OUTLAY		-	0%
	$	557,306	





BUILDING DEPARTMENT	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 94,935	$ 83,455	$ 87,174	$ 198,677
OVERTIME	156	10	438	-
SPECIAL PAY	1,375	1,500	1,500	-
FICA	5,859	5,122	4,735	12,318
RETIREMENT CONTRIBUTIONS	5,342	6,730	6,913	7,120
LIFE & HEALTH INSURANCE	2,219	961	1,250	1,250
WORKERS' COMPENSATION	1,817	1,816	975	975
MEDICARE	1,370	1,198	1,081	2,881
PROFESSIONAL SERVICES	-	-	241,055	241,055
OTHER CONTRACTUAL SERVICES	78,293	89,306	76,800	76,800
TRAVEL & PER DIEM	-	249	-	-
COMMUNICATION SERVICES	40	-	-	-
INSURANCE	2,755	3,193	3,078	3,080
REPAIR AND MAINTENANCE	8,815	10,343	9,000	9,000
PROMOTIONAL & ADVERTISING	-	-	-	-
OPERATING SUPPLIES	3,671	3,261	3,100	3,100
BOOKS, SUBSCRIP & MEMBER	-	-	350	350
EDUCATIONAL COURSES	-	-	250	250
VEHICLE REPAIR & MAINT	-	10,343	-	-
GAS, OIL, & LUBRICANTS	212	334	250	250
MACHINERY & EQUIPMENT	-	-	-	-
MUNICIPAL BOARDS	209	-	200	200
	$ 207,068	$ 207,949	$ 438,149	$ 557,306

CITY OF NEPTUNE BEACH

2020– 2021

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	2020-2021	2019-2020	Change
Full Time Non Bargaining	1	1	0
Total	1	1	0

MAJOR GOALS AND CHANGES

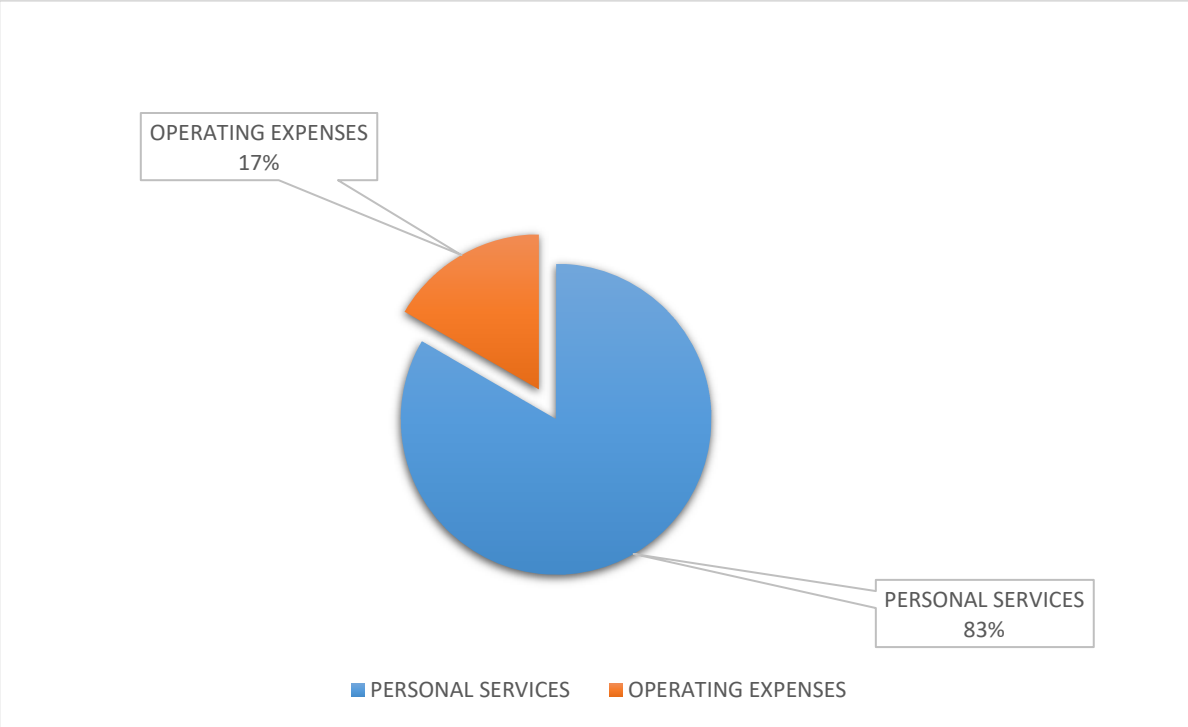
1. Maintain an open-record system to provide timely information regarding the City operations to the citizens of the Neptune Beach, the media, and other interested persons.

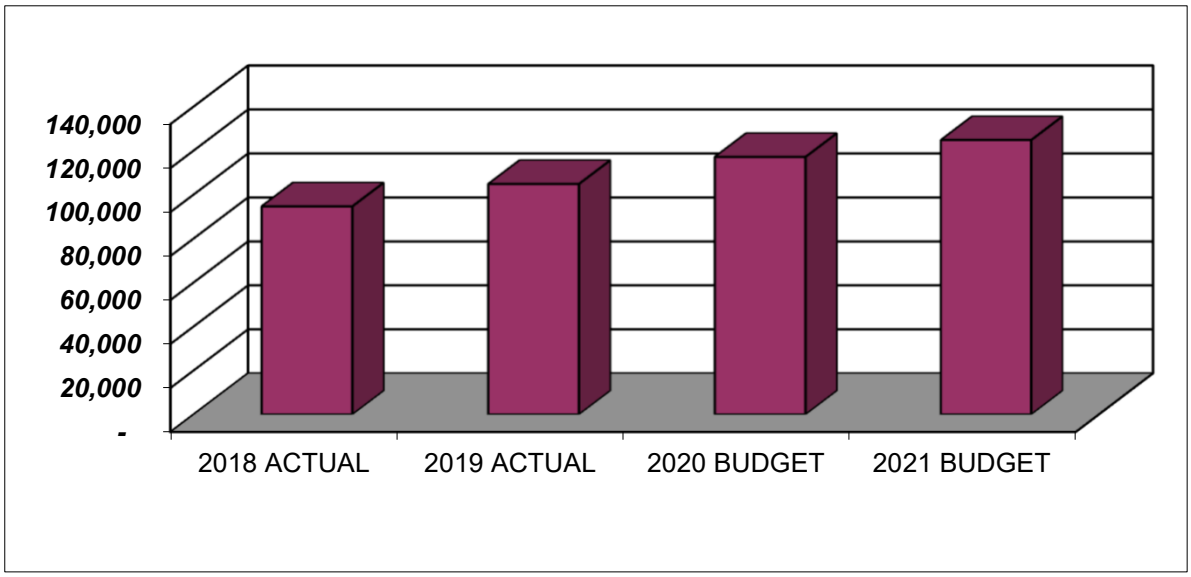
CAPITAL REQUESTS

1. None

CITY CLERK

PERSONAL SERVICES	$	104,020	83%
OPERATING EXPENSES		20,745	17%
CAPITAL OUTLAY		-	0%
	$	124,765	





CITY CLERK	ACTUAL BALANCE 9/30/2018	ACTUAL BALANCE 9/30/2019	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 54,623	$ 67,314	$ 71,489	$ 78,761
OVERTIME	-	-	-	-
SPECIAL PAY	-	-	250	-
FICA	3,074	3,883	4,432	4,883
RETIREMENT CONTRIBUTIONS	3,050	4,675	3,852	3,968
LIFE & HEALTH INSURANCE	13,929	14,112	15,151	15,151
WORKERS' COMPENSATION	214	214	115	115
MEDICARE	719	908	1,040	1,142
OTHER CONTRACTUAL SERVICE	1,266	1,257	1,500	1,500
ELECTION EXPENSES	192	-	-	-
TRAVEL AND PER DIEM	1,975	737	1,200	1,200
COMMUNICATION SERVICES	480	480	400	400
INSURANCE	669	762	816	820
REPAIR AND MAINTENANCE	-	-	-	-
PRINTING AND BINDING	5,880	2,408	7,000	7,000
PROMOTIONAL & ADVERTISING	2,859	2,975	4,750	4,750
OFFICE SUPPLIES	2,449	540	1,375	1,370
OPERATING SUPPLIES	19	122	-	-
BOOKS, SUBSCRIP & MEMBER	2,283	3,032	2,625	2,625
EDUCATIONAL COURSES	925	1,358	1,080	1,080
MACHINERY & EQUIPMENT	-	-	-	-
	$ 94,606	$ 104,777	$ 117,075	$ 124,765

CITY OF NEPTUNE BEACH

2020– 2021

NON-DEPARTMENTAL

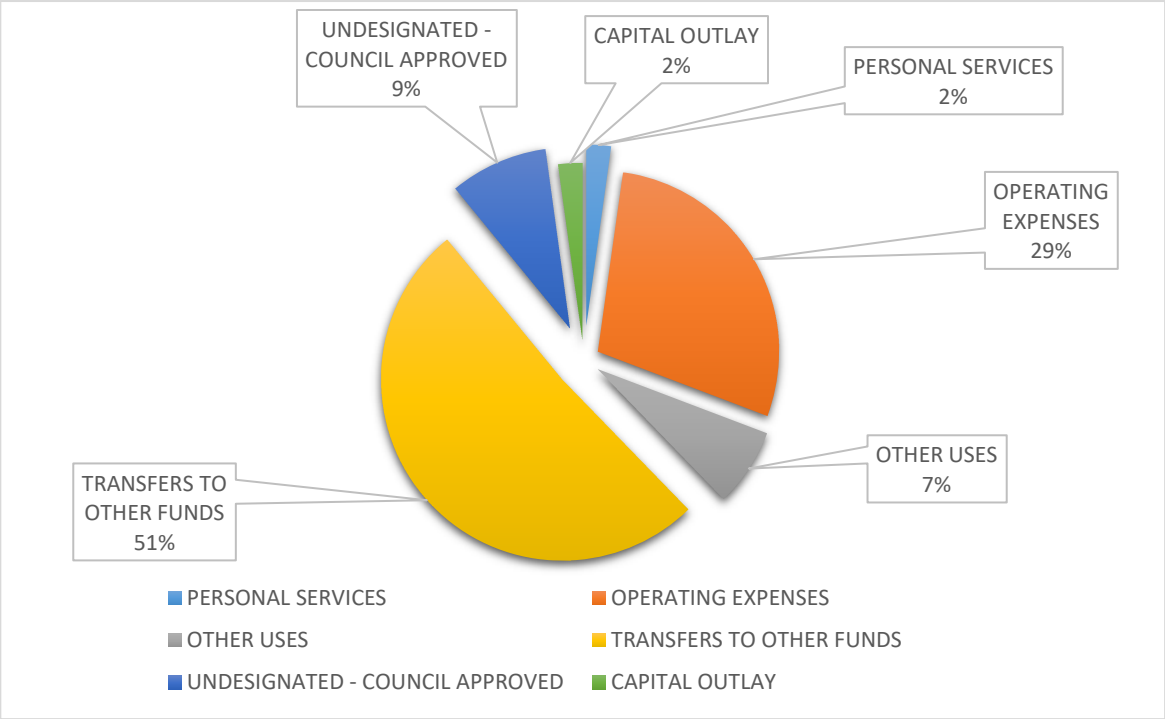
MISSION Non-departmental accounts are used for expenses that are associated with the City Hall Building and are not specifically allocable to any other department.

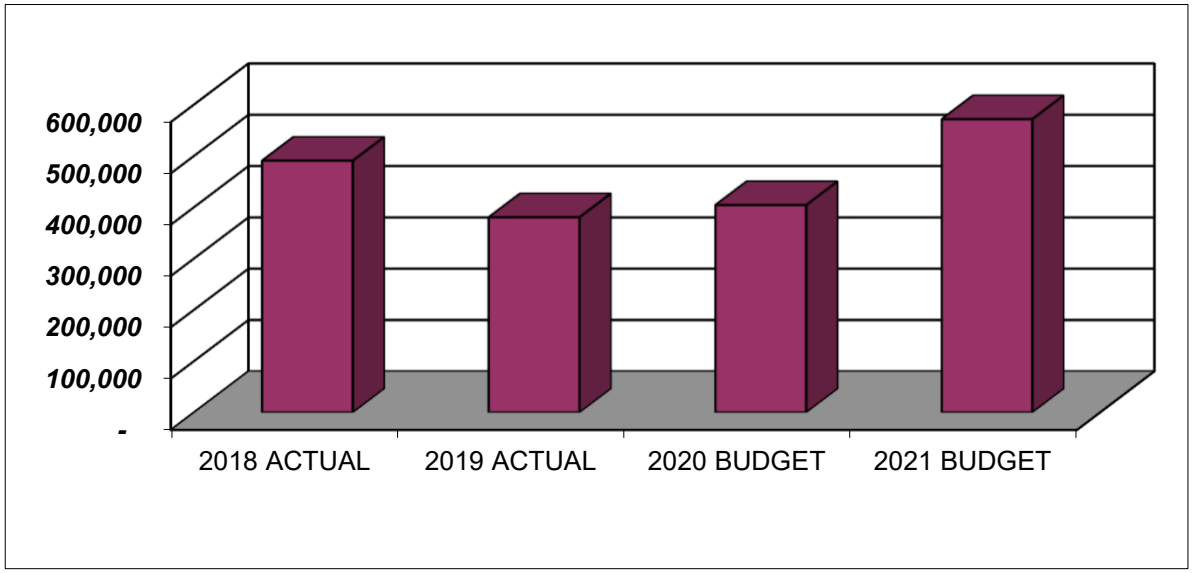
CAPITAL REQUESTS

1. None

NON-DEPARTMENTAL

PERSONAL SERVICES	$	12,679	2%
OPERATING EXPENSES		163,124	29%
OTHER USES		40,000	
TRANSFERS TO OTHER FUNDS		293,300	51%
UNDESIGNATED - COUNCIL APPROVED		50,000	9%
CAPITAL OUTLAY		12,500	2%
	$	571,603	





NON-DEPARTMENTAL	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 9,509	$ 7,609	$ 8,273	$ 7,982
OVERTIME	354	27	138	-
SPECIAL PAY	200	-	100	-
FICA	613	448	701	495
RETIREMENT CONTRIBUTIONS	662	530	718	740
LIFE & HEALTH INSURANCE	2,294	2,388	3,044	3,044
WORKERS' COMPENSATION	312	312	302	302
MEDICARE	143	105	149	116
OTHER CONTRACTUAL SERVICES	16,012	22,224	18,000	18,000
COMMUNICATIONS SERVICES	27,174	43,612	36,600	36,600
POSTAGE (INC. FED EX)	6,843	6,609	7,750	7,750
UTILITIES	12,169	9,903	13,500	13,500
RENTALS AND LEASES	11,914	8,354	7,500	7,500
INSURANCE	34,308	38,649	34,500	34,500
REPAIR AND MAINTENANCE	31,267	28,580	29,000	29,000
PRINTING AND BINDING	240	-	-	-
PROMOTIONAL & ADVERTISING	2,061	1,850	1,000	1,000
OFFICE SUPPLIES	38,557	20,712	13,200	13,200
UNIFORMS/SHIRTS	3,220	13	200	200
MISCELLANEOUS EXP	561	2,200	1,875	1,874
BUILDING IMPROVEMENTS	-	1,868	-	-
MACHINERY AND EQUIPMENT	5,513	25,092	12,500	12,500
HOLIDAY EXPENDITURES	27,297	28,201	25,000	25,000
NEPTUNE BEACH BIRTHDAY CELEBRATION	-	16,230	-	-
HURRICANE EXPENSES	201,362	-	5,000	5,000
MERIT PAY INCREASE POLICY	5,654	-	10,000	10,000
TRANSFER TO OTHER FUND	-	-	20,000	-
TRANSFER TO CIP FUND	20,000	114,833	105,000	293,300
UNDESIGNATED - COUNCIL APPROVED	32,350	-	50,000	50,000
	$ 490,589	$ 380,349	$ 404,050	$ 571,603

CITY OF NEPTUNE BEACH

2020– 2021

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	2020-2021	2019-2020	Change
Full Time Non-Bargaining	5	5	0
Full Time Bargaining*	24	24	0
Part Time **	6	6	0
Total	35	35	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.

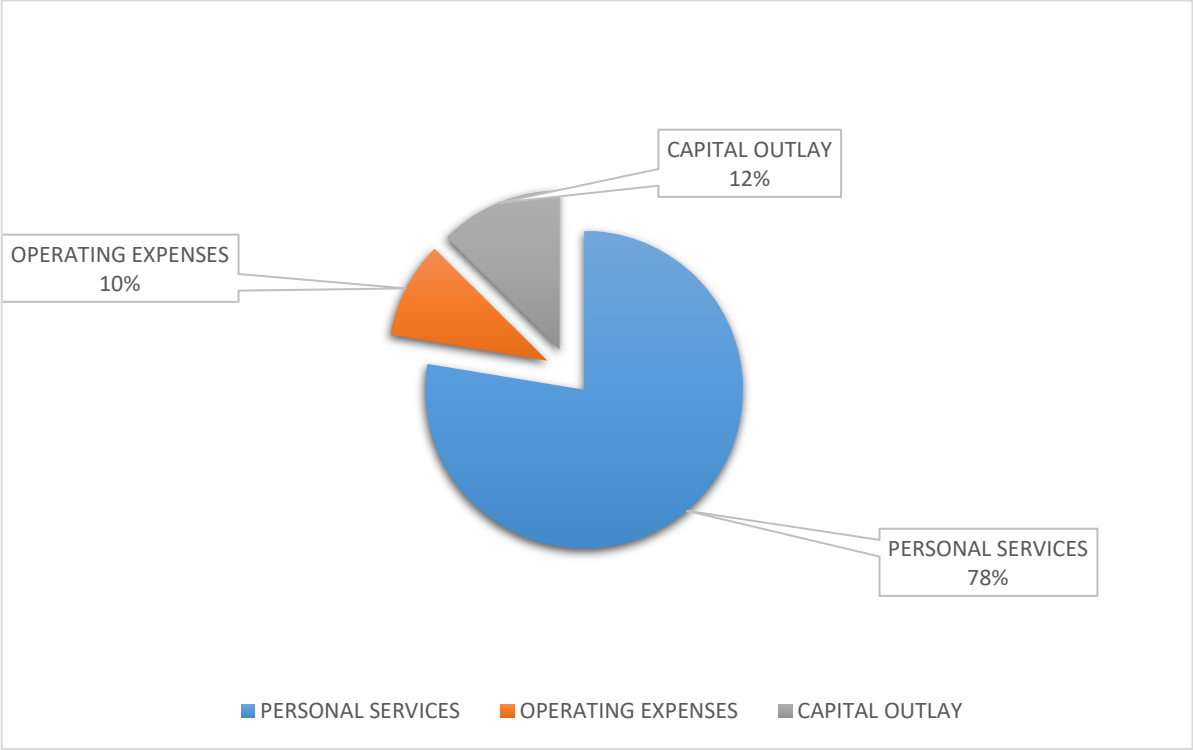
4. Continue to expand and enhance positive relationships with all members of the community.

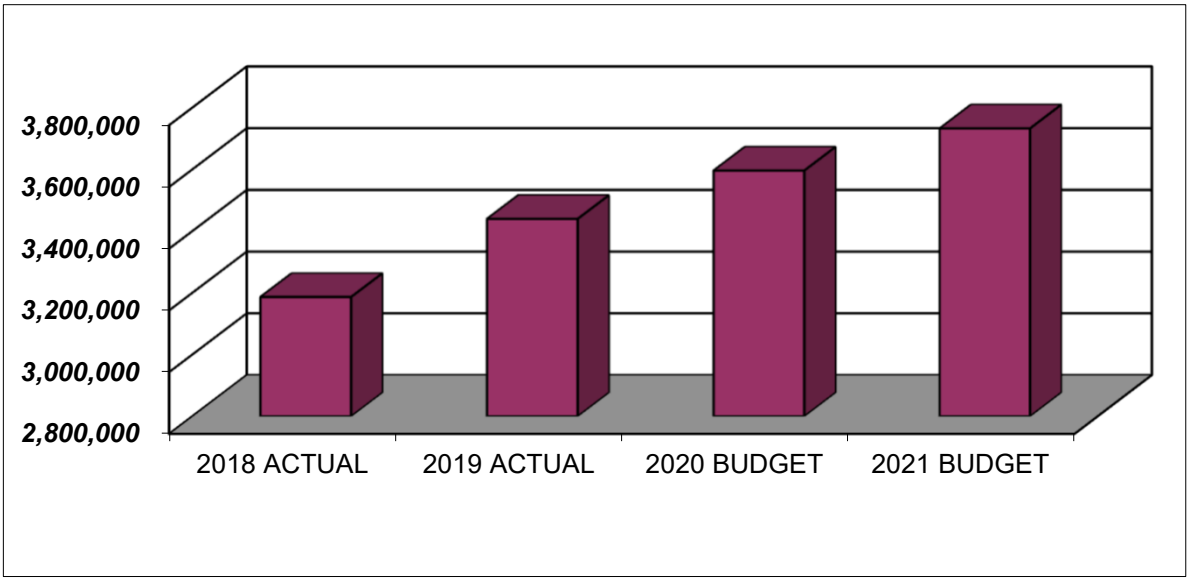
CAPITAL REQUESTS

Building Improvements $5,000, Generator $43,000, 3 Police Vehicles $167,000, Radio Refresh $118,000, Computer Aided Dispatch (CAD) $20,000, 25 laptop computers $50,000, Body Warn Cameras $15,000, Barricades $21,000, UTV $17,000, Taser Refresh $13,400, HVAC $4,000

POLICE DEPARTMENT

PERSONAL SERVICES	$	2,896,141	78%
OPERATING EXPENSES		367,450	10%
CAPITAL OUTLAY		468,950	13%
	$	3,732,541	





POLICE DEPARTMENT	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 1,675,232	$ 1,857,953	$ 1,937,449	$ 1,739,173
OVERTIME	206,692	209,378	169,435	-
SPECIAL PAY	31,260	29,695	31,920	65,920
FICA	110,074	123,156	132,666	107,829
RETIREMENT CONTRIBUTIONS	426,266	456,796	562,079	578,941
LIFE & HEALTH INSURANCE	316,807	319,563	341,850	341,850
WORKERS' COMPENSATION	32,143	32,127	37,210	37,210
MEDICARE	25,743	28,803	29,812	25,218
PROFESSIONAL SERVICES	1,530	420	1,000	1,000
OTHER CONTRACTUAL SERVICE	28,781	15,592	24,000	24,000
COVERT INVESTIGATIONS ACCOUNT	1,385	73	1,000	1,000
TRAVEL AND PER DIEM	7,192	9,130	4,725	4,725
COMMUNICATIONS SERVICES	74,931	96,775	87,000	87,000
UTILITY SERVICES/RANGE	247	147	300	300
INSURANCE	51,654	59,899	54,075	54,075
REPAIR AND MAINTENANCE	13,896	7,028	12,000	20,700
PROMOTIONAL & ADVERTISING	2,459	3,363	1,650	1,650
OFFICE SUPPLIES	12,577	19,981	13,500	13,500
OPERATING SUPPLIES	21,385	27,572	27,200	33,600
BOOKS, SUBSCRIP & MEMBER	2,275	1,895	3,500	3,500
EDUCATIONAL COURSES	9,358	5,119	11,250	11,250
RADIO REPAIR & MAINT	-	-	400	400
VEHICLE REPAIR & MAINT	38,646	41,105	35,000	35,000
GAS, OIL, & LUBRICANTS	59,049	52,117	57,000	57,000
UNIFORMS	18,806	19,912	15,000	18,750
BUILDING IMPROVEMENTS	17,881	-	5,000	47,000
MACHINERY AND EQUIPMENT	-	21,901	-	421,950
DRUG GRANT	-	-	-	-
DEPT OF JUSTICE GRANT	-	-	-	-
JAG GRANT, AMERICAN RECOVERY	-	-	-	-
BYRNE JAG GRANT 2009	-	-	-	-
BYRNE JAG GRANT C	-	-	-	-
	$ 3,186,269	$ 3,439,500	$ 3,596,021	$ 3,732,541

CITY OF NEPTUNE BEACH

2020– 2021

ANIMAL CONTROL DIVISION

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

STAFFING TABLE

Type of Employee	2020-2021	2019-2020	Change
Full Time Bargaining	1	1	0
Part Time	0	0	0
	1	1	0

MAJOR GOALS AND CHANGES

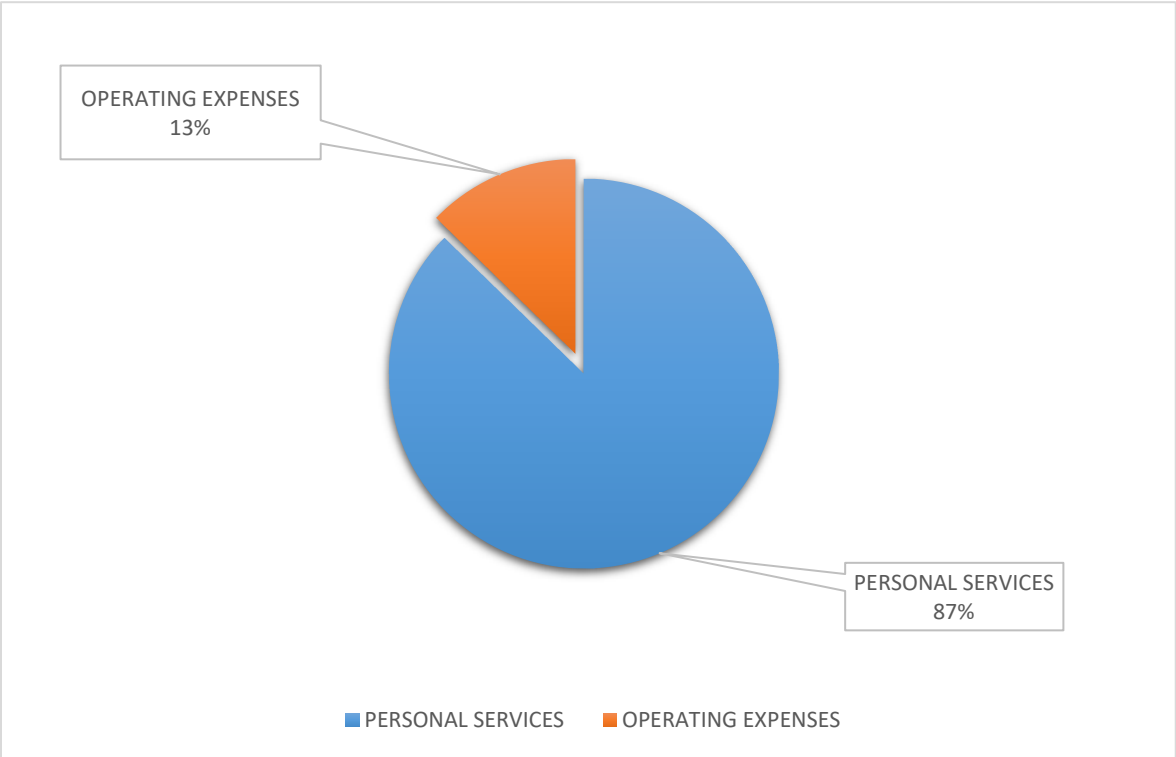
1. Continue public awareness of code of ordinances relating to animals.
2. Continue professional training.

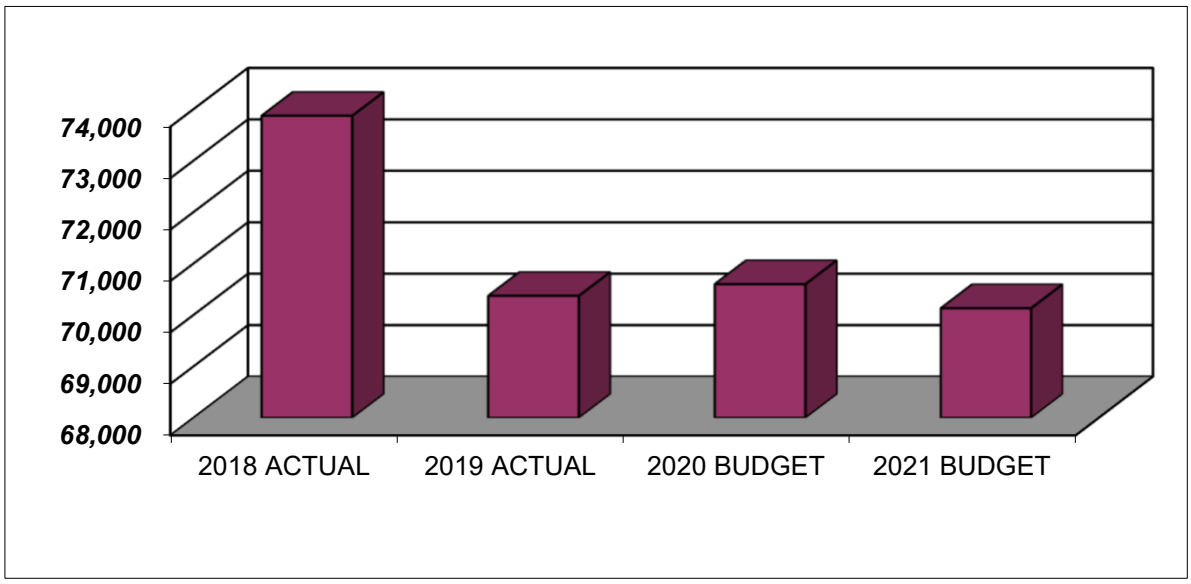
CAPITAL REQUESTS

1. None

ANIMAL CONTROL DIVISION

PERSONAL SERVICES	$	61,214	87%
OPERATING EXPENSES		8,915	13%
CAPITAL OUTLAY		-	0%
	$	70,129	





ANIMAL CONTROL DIVISION	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 39,336	$ 39,253	$ 41,575	$ 43,550
OVERTIME	3,486	3,299	2,000	-
SPECIAL PAY	300	300	300	-
FICA	2,704	2,611	2,912	2,700
RETIREMENT CONTRIBUTIONS	2,947	2,986	3,288	3,387
LIFE & HEALTH INSURANCE	9,796	9,824	10,166	10,166
WORKERS' COMPENSATION	908	908	780	780
MEDICARE	632	611	661	631
PROFESSIONAL SERVICES	150	25	100	100
OTHER CONTRACTURAL SERVICES	475	590	500	500
TRAVEL AND PER DIEM	10	534	500	500
COMMUNICATIONS SERVICES	480	480	280	280
INSURANCE	1,279	1,456	1,430	1,430
REPAIR AND MAINTENANCE	1,679	341	400	400
OFFICE SUPPLIES	-	-	-	-
OPERATING SUPPLIES	5,373	1,697	2,000	2,000
BOOKS, SUBSCRIP & MEMBER	-	70	50	50
EDUCATIONAL COURSES	-	360	300	300
RADIO REPAIR MAINTENANCE	-	-	50	50
VEHICLE REPAIR & MAINTENANCE	1,134	2,399	1,005	1,005
GAS, OIL, & LUBRICANTS	2,905	2,465	2,000	2,000
UNIFORMS	276	160	300	300
MACHINERY & EQUIPMENT	-	-	-	-
	$ 73,870	$ 70,369	$ 70,597	$ 70,129

CITY OF NEPTUNE BEACH

2020– 2021

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	2020-2021	2019-2020	Change
Full Time Bargaining	26	26	0
Full Time Non Bargaining	2	2	0
Part Time	4	4	0
Total	32	32	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.

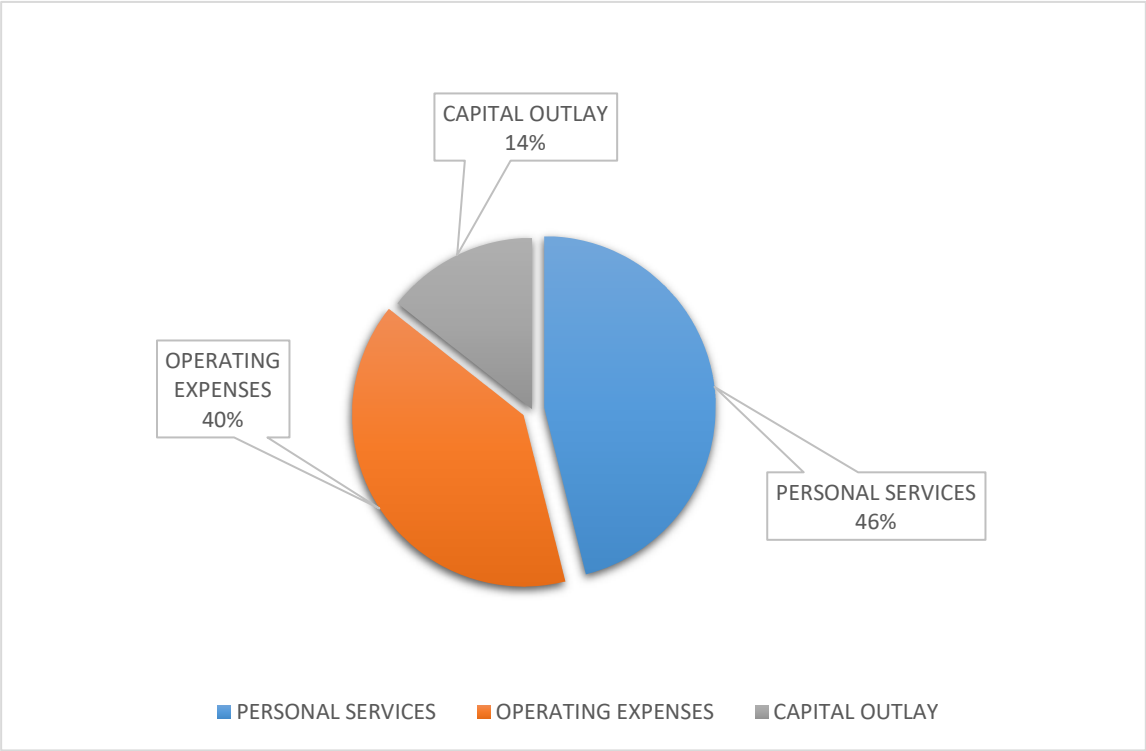
5. Maintain record of each vehicle assigned to ensure each required check is done promptly.

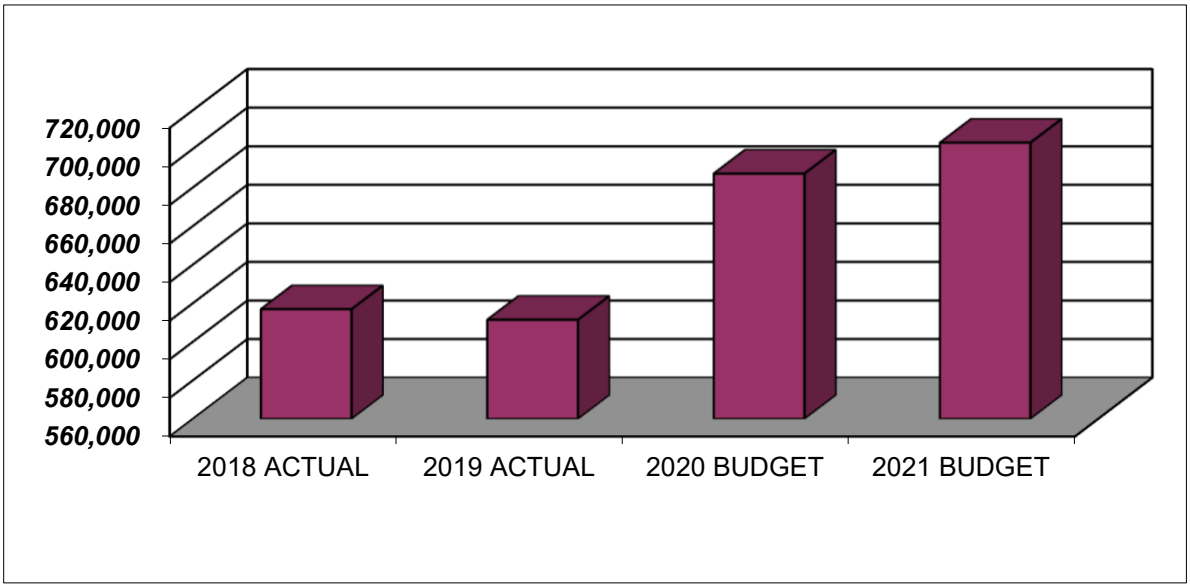
CAPITAL REQUESTS

Garage Auto Lift $10,000, Building Improvements $6,250, Sidewalk Repairs & Installation $50,000 and Beach Crossover replacement $35,000.

PUBLIC WORKS DEPARTMENT

PERSONAL SERVICES	$	324,127	46%
OPERATING EXPENSES		277,780	40%
CAPITAL OUTLAY		101,250	14%
	$	703,157	





PUBLIC WORKS DEPARTMENT	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 223,682	$ 239,779	$ 246,974	$ 238,293
OVERTIME	5,501	3,499	2,800	-
SPECIAL PAY	3,500	3,648	3,650	-
FICA	13,908	15,310	15,769	14,774
RETIREMENT CONTRIBUTIONS	16,400	19,753	20,347	20,957
LIFE & HEALTH INSURANCE	35,675	40,193	41,498	41,498
WORKERS' COMPENSATION	4,798	4,796	5,150	5,150
MEDICARE	3,269	3,577	3,688	3,455
PROFESSIONAL SERVICES	-	250	-	-
OTHER CONTRACTUAL SERVICE	13,631	28,360	17,050	17,050
TRAVEL AND PER DIEM	162	770	300	300
COMMUNICATIONS SERVICES	5,843	5,292	5,200	5,200
UTILITY SERVICES	113,156	101,824	128,000	128,000
RENTALS AND LEASES	10,937	5,468	8,500	8,500
INSURANCE	13,479	15,348	15,070	15,070
REPAIR AND MAINTENANCE	44,052	42,142	35,750	35,750
OFFICE SUPPLIES	1,495	1,468	1,125	1,125
OPERATING SUPPLIES	51,800	37,705	28,600	28,600
BOOKS, SUBSCRIP & MEMBER	1,329	225	400	400
EDUCATIONAL COURSES	804	98	385	385
VEHICLE REPAIR & MAINT	17,953	21,857	15,600	15,600
GAS, OIL, & LUBRICANTS	22,891	17,661	20,000	20,000
UNIFORMS	4,010	2,360	1,800	1,800
BUILDING IMPROVEMENTS	-	-	-	6,250
IMPROVEMENTS, NOT BUILDINGS	-	-	-	85,000
MACHINERY AND EQUIPMENT	8,578	-	14,500	10,000
TREE TRIMMING	-	-	-	-
SUBTOTAL	616,853	611,383	632,156	703,157
PARKS AND RECREATION DEPARTMENT				
PROFESSIONAL SERVICE	-	-	55,000	-
OTHER CONTRACTUAL SERVICE	-	-	-	-
IMPROVEMENTS, NOT BUILDINGS	-	-	-	-
MACHINERY AND EQUIPMENT	-	-	-	-
LANDSCAPING (Beautification)	-	-	-	-
SUBTOTAL	-	-	55,000	-
PUBLIC WORKS GRAND TOTAL	$ 616,853	$ 611,383	$ 687,156	$ 703,157

CITY OF NEPTUNE BEACH

2020– 2021

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	2020-2021	2019-2020	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.

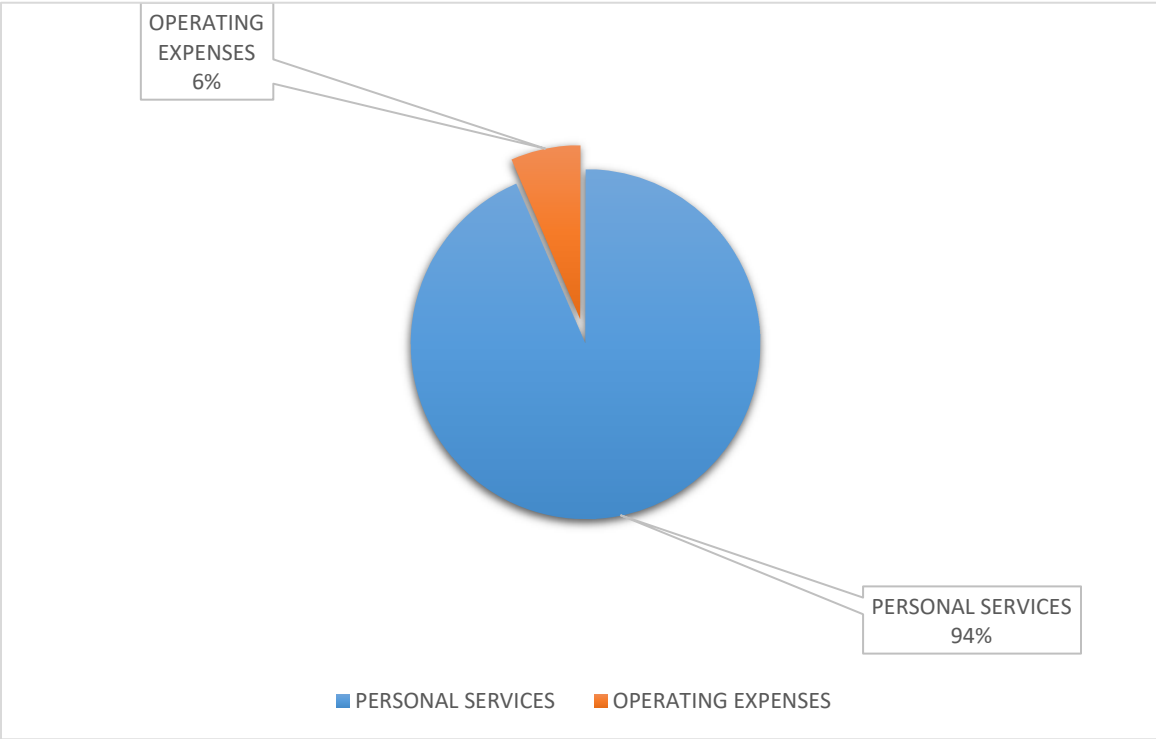
2. Provide rescue response to emergency and non-emergency calls by beachgoers.

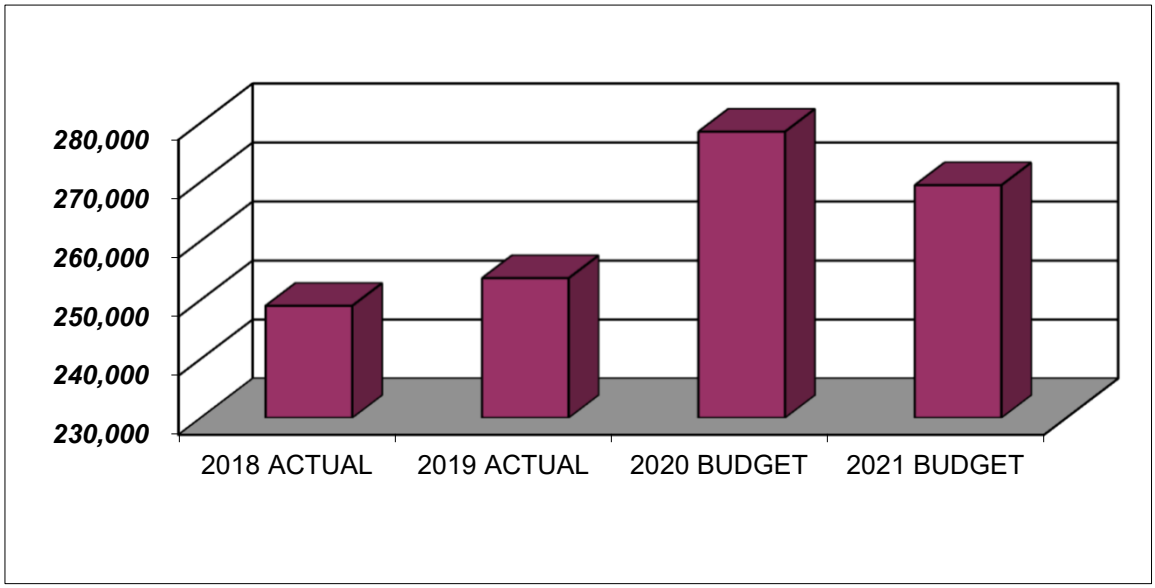
CAPITAL REQUESTS

1. None

OCEAN RESCUE / BEACH CLEANUP

PERSONAL SERVICES	$	251,983	94%
OPERATING EXPENSES		17,445	6%
CAPITAL OUTLAY		-	0%
	$	269,428	





OCEAN RESCUE / BEACH CLEANUP	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REGULAR SALARIES	$ 203,687	$ 205,134	$ 225,646	$ 218,634
OVERTIME	1,061	340	1,000	-
SPECIAL PAY	600	-	1,800	-
FICA	12,631	12,680	13,009	13,555
RETIREMENT CONTRIBUTIONS	1,985	1,590	2,044	2,105
LIFE & HEALTH INSURANCE	6,881	7,163	7,294	7,294
WORKERS' COMPENSATION	6,731	6,728	7,225	7,225
MEDICARE	2,954	2,965	3,042	3,170
OTHER CONTRACTUAL SERVICES	1,180	1,385	1,180	1,180
COMMUNICATION SERVICES	-	-	75	75
UTILITY SERVICES	145	131	160	160
INSURANCE	2,902	3,719	2,950	2,950
REPAIR AND MAINTENANCE	434	927	2,800	2,800
OPERATING SUPPLIES	3,439	3,179	3,600	3,600
EDUCATIONAL COURSES	-	1,860	2,500	2,500
VEHICLE REPAIR AND MAINT	842	1,299	500	500
GAS, OIL, AND LUBRICANTS	1,034	1,674	1,275	1,280
UNIFORMS	2,496	2,902	2,400	2,400
	$ 249,002	$ 253,676	$ 278,500	$ 269,428

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.

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.

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.

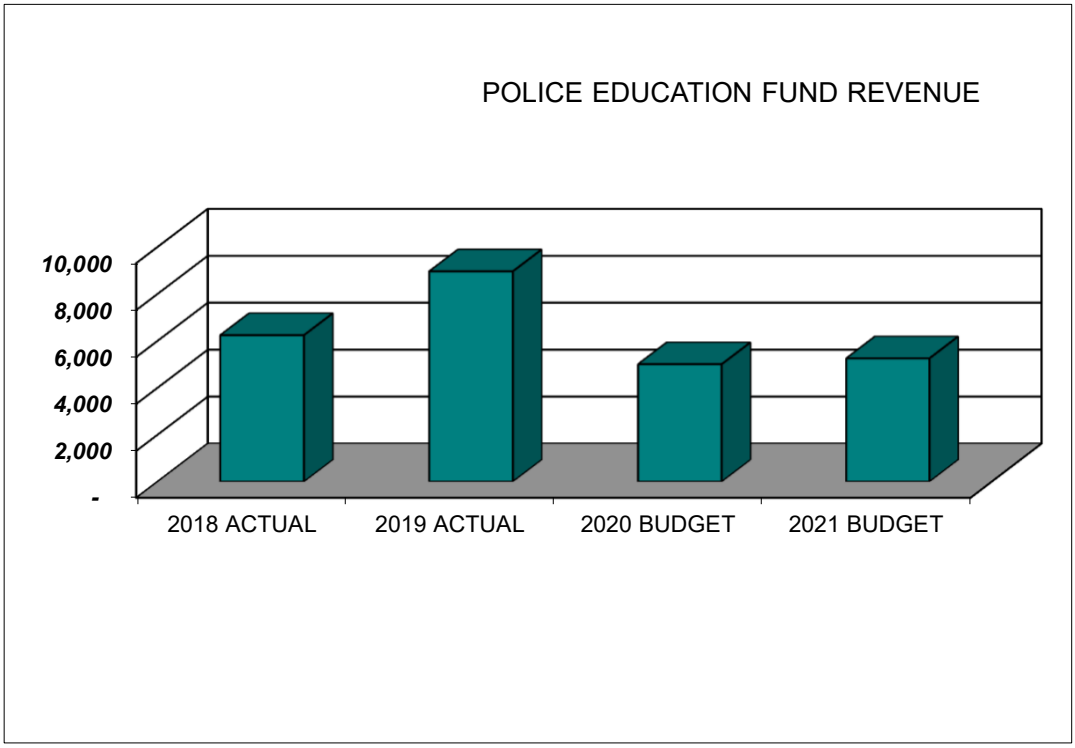
CAPITAL PROJECT FUNDS

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

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.

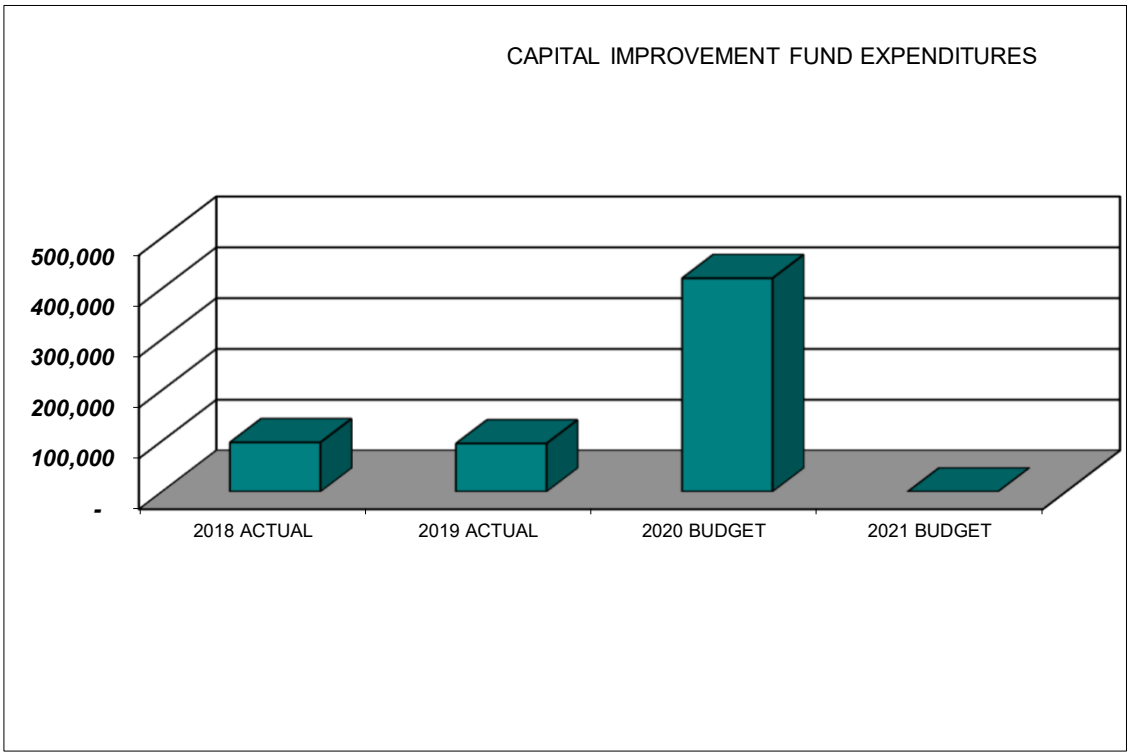
POLICE EDUCATION FUND

	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
COURT CASES/FINES	$ 6,238	$ 8,956	$ 5,000	$ 5,000
INTEREST ON INVESTMENTS	128	282	12	250
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	3,998	-
TOTAL REVENUE	6,366	9,238	9,010	5,250
EXPENDITURES				
OPERATING SUPPLIES	4,009	3,564	4,250	250
EDUCATIONAL COURSES	300	5,010	4,760	5,000
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	4,309	8,574	9,010	5,250
NET REVENUE	$ 2,057	$ 664	$ -	$ -

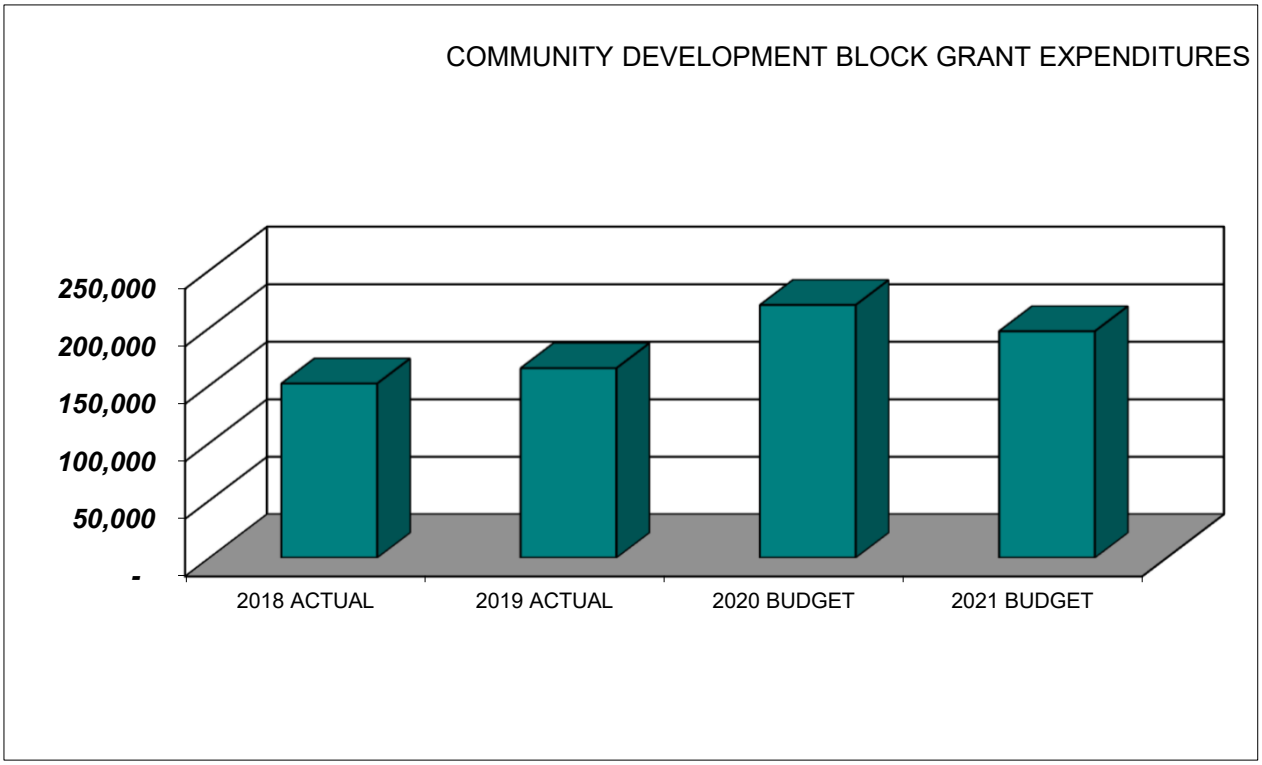


CAPITAL IMPROVEMENT FUND

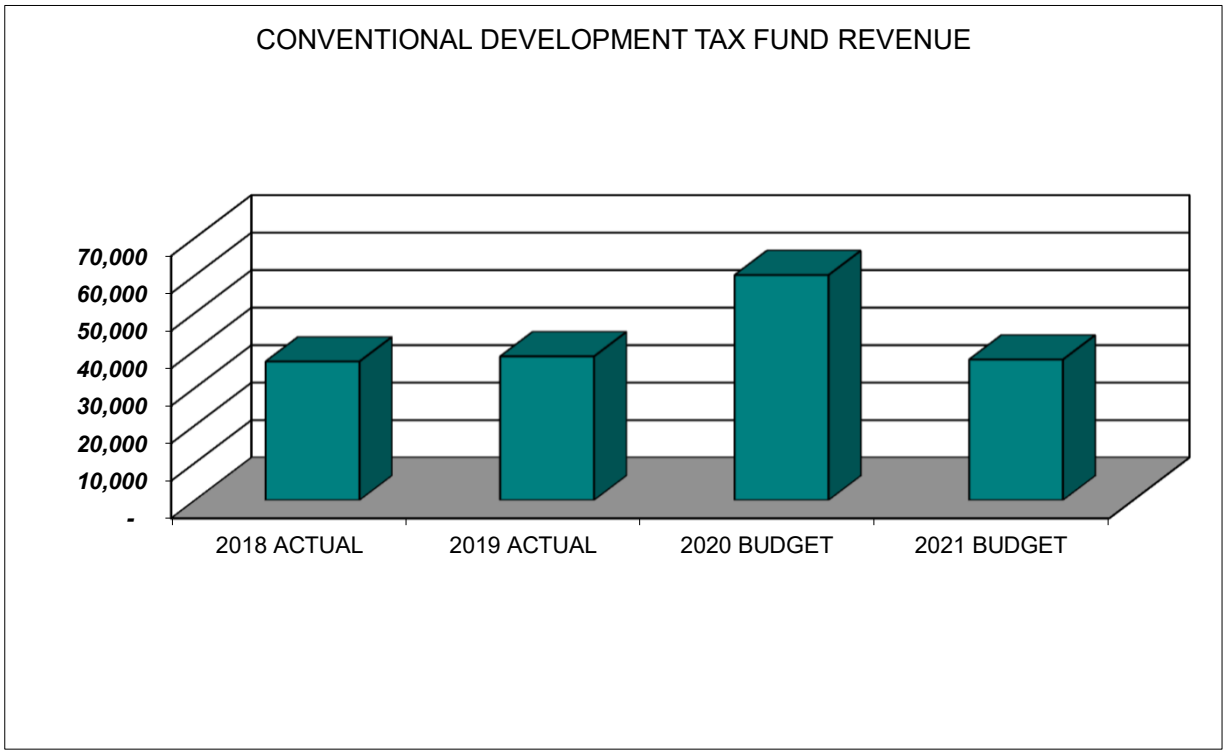
	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
INTEREST INCOME	$ -	$ -	$ -	$ -
INTERFUND TRANSFER	97,000	94,833	420,000	-
APPROPRIATED FUND BALANCE	-	-	-	-
TOTAL REVENUE	97,000	94,833	420,000	-
EXPENDITURES				
BUILDING IMPROVEMENTS	-	-	-	-
IMPROVEMENTS-NOT BUILDINGS	17,730	-	-	-
MACHINERY AND EQUIPMENT	62,916	94,833	-	-
CAPITAL OUTLAY	-	-	420,000	-
TOTAL EXPENDITURES	80,646	94,833	420,000	-
NET REVENUE	$ 16,354	$ -	$ -	$ -



COMMUNITY DEVELOPMENT BLOCK GRANT FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
PHYSICAL ENVIRONMENT	$ 44,895	$ 44,895	$ 44,895	$ 44,895
TRANS FRM GENERAL FUND	20,000	20,000	40,201	20,000
ELDER AFFAIRS GRANT	-	-	-	-
CLASS FEES COLLECTED	11,514	25,126	39,651	40,200
TRAVEL FEES COLLECTED	11,463	15,100	20,000	32,749
DONATIONS	63,635	59,720	75,000	59,149
TOTAL REVENUE	151,507	164,841	219,747	196,993
EXPENDITURES				
PROFESIONAL SERVICES	7,509	22,212	3,534	99,482
OTHER CONTRACTUAL SERVICE	-	45	97,280	97,511
CAPITAL OUTLAY IMPROVEMENTS	-	-	-	-
TOTAL EXPENDITURES	7,509	22,257	100,814	196,993
NET REVENUE	$ 143,998	$ 142,584	$ 118,933	$ -

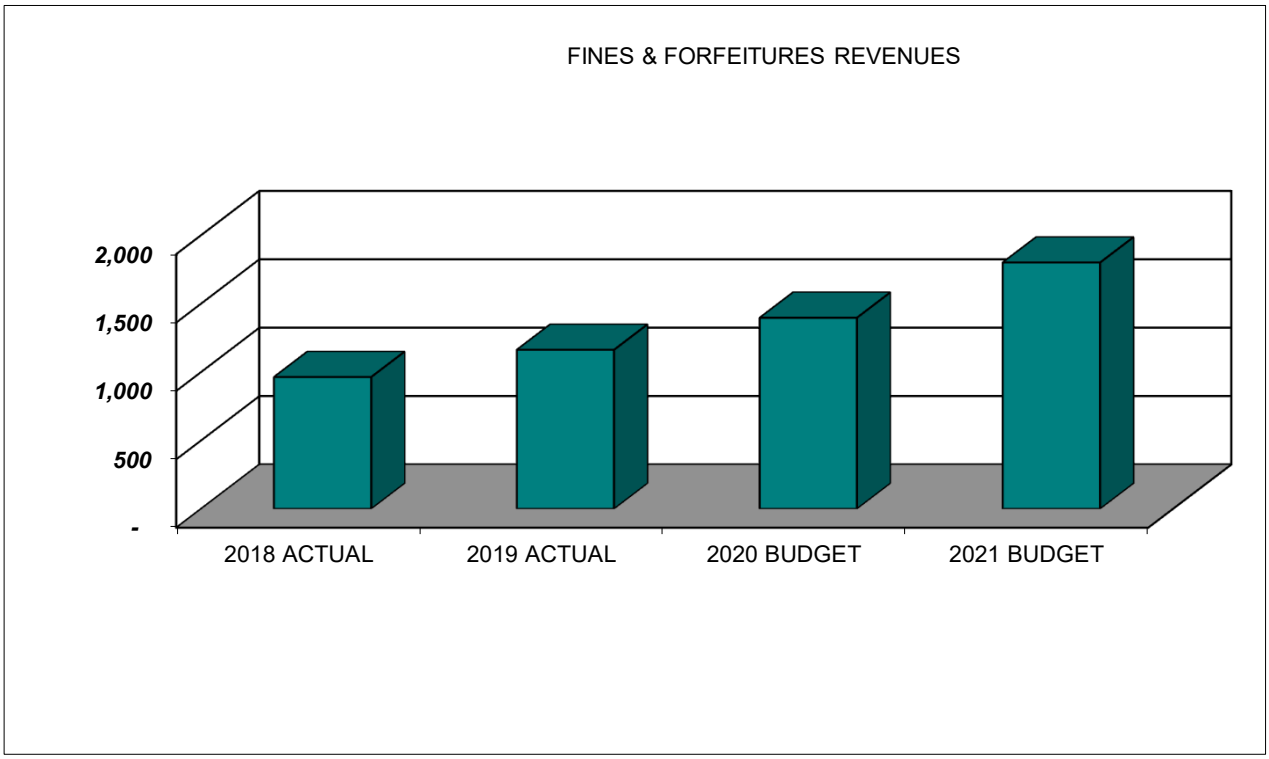


CONVENTION DEVELOPMENT TAX FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
SALES & USE TAXES	$ 36,260	$ 37,230	$ 29,925	$ 37,000
INTEREST EARNINGS	717	1,097	105	500
STATE BOARD ADMIN INTEREST	-	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	30,000	-
TOTAL REVENUE	36,977	38,327	60,030	37,500
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	6,824	6,567	5,705	6,000
OPERATING SUPPLIES	-	-	-	-
BUILDING IMPROVEMENTS	-	-	2,000	-
IMPROVEMENTS-NOT BUILDINGS	43,333	47,139	42,325	21,500
MACHINERY & EQUIPMENT	-	-	-	-
TRANSFER TO GENERAL FUND	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	60,157	63,706	60,030	37,500
NET REVENUE	$ (23,180)	$ (25,379)	$ -	$ -

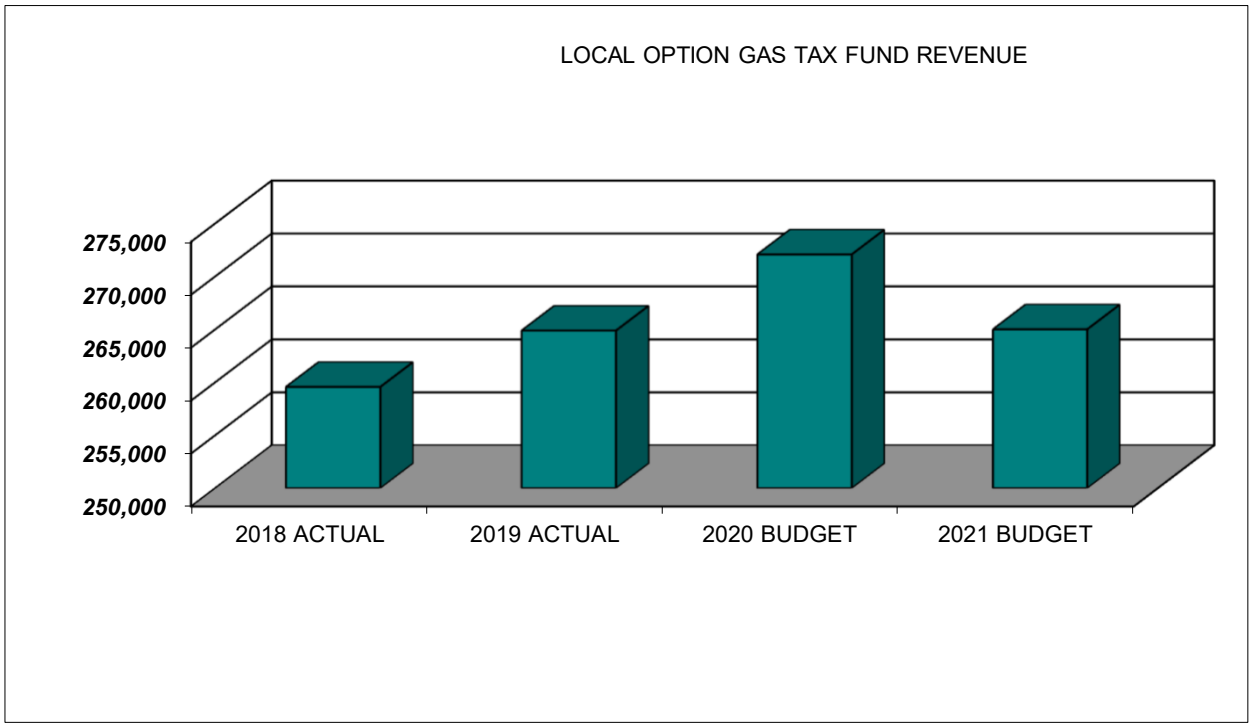


FINES & FORFEITURES FUND

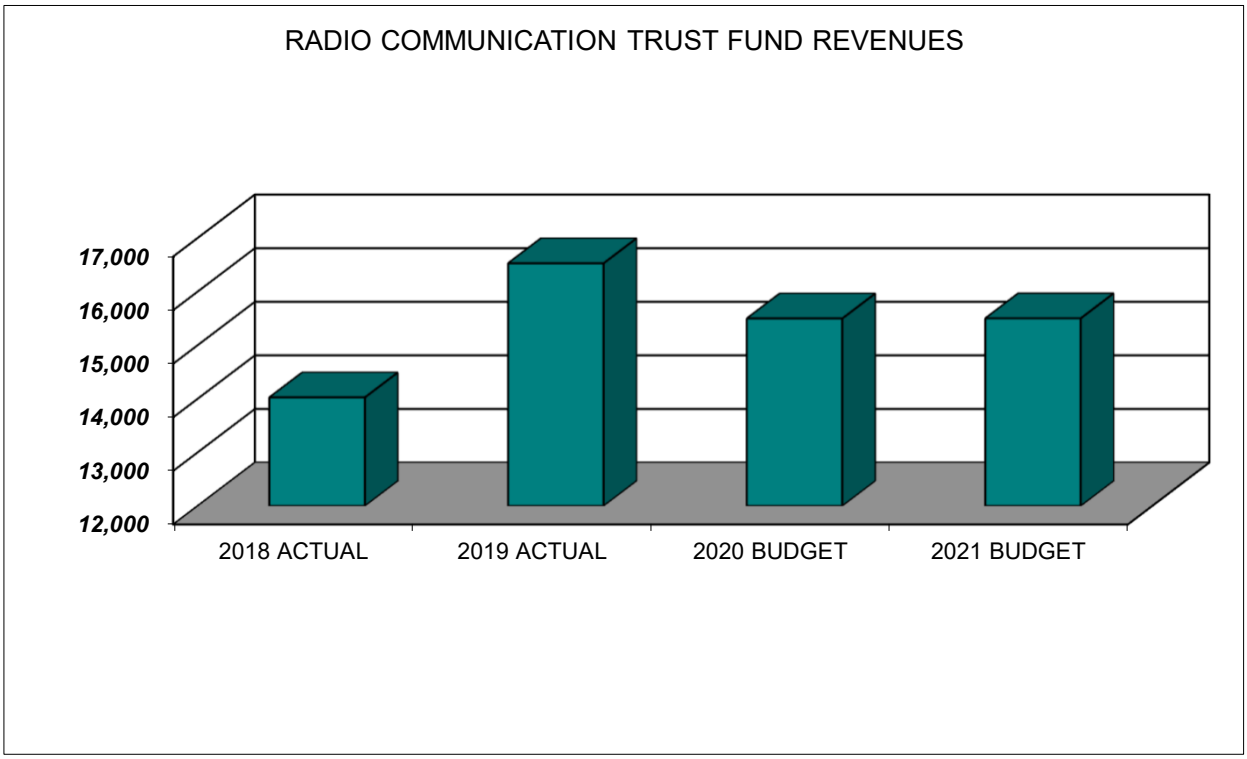
	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
COURT CASES/CONFISCATED	$ 917	$ 1,100	$ -	$ 1,700
INTEREST EARNINGS	46	62	35	100
STATE BOARD ADMIN INTEREST	-	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	1,361	-
TOTAL REVENUE	963	1,162	1,396	1,800
EXPENDITURES				
OPERATING SUPPLIES	2,310	2,041	1,396	1,800
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	2,310	2,041	1,396	1,800
NET REVENUE	$ (1,347)	$ (879)	$ -	$ -



LOCAL OPTION GAS TAX FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
LOCAL OPTION GAS TAX FUND 107	$ 259,562	$ 264,885	$ 272,076	$ 265,000
INTEREST EARNINGS	-	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	16,817	-
TOTAL REVENUE	259,562	264,885	288,893	265,000
EXPENDITURES				
REGULAR SALARIES	159,496	174,703	198,907	126,016
OVERTIME	5,283	12,116	3,273	-
SPECIAL PAY	1,800	2,290	2,400	-
FICA	10,241	11,197	12,504	7,813
RETIREMENT CONTRIBUTIONS	9,183	12,497	10,504	10,819
LIFE & HEALTH INSURANCE	37,074	28,333	37,071	37,071
WORKERS' COMPENSATION	3,680	3,678	3,595	3,595
MEDICARE	2,381	2,622	2,649	1,827
COMMUNICATION SERVICES	480	2,425	480	500
UNIFORMS	380	532	680	700
TOTAL EXPENDITURES	229,998	250,393	272,063	188,341
NET REVENUE	$ 29,564	$ 14,492	$ 16,830	$ 76,659

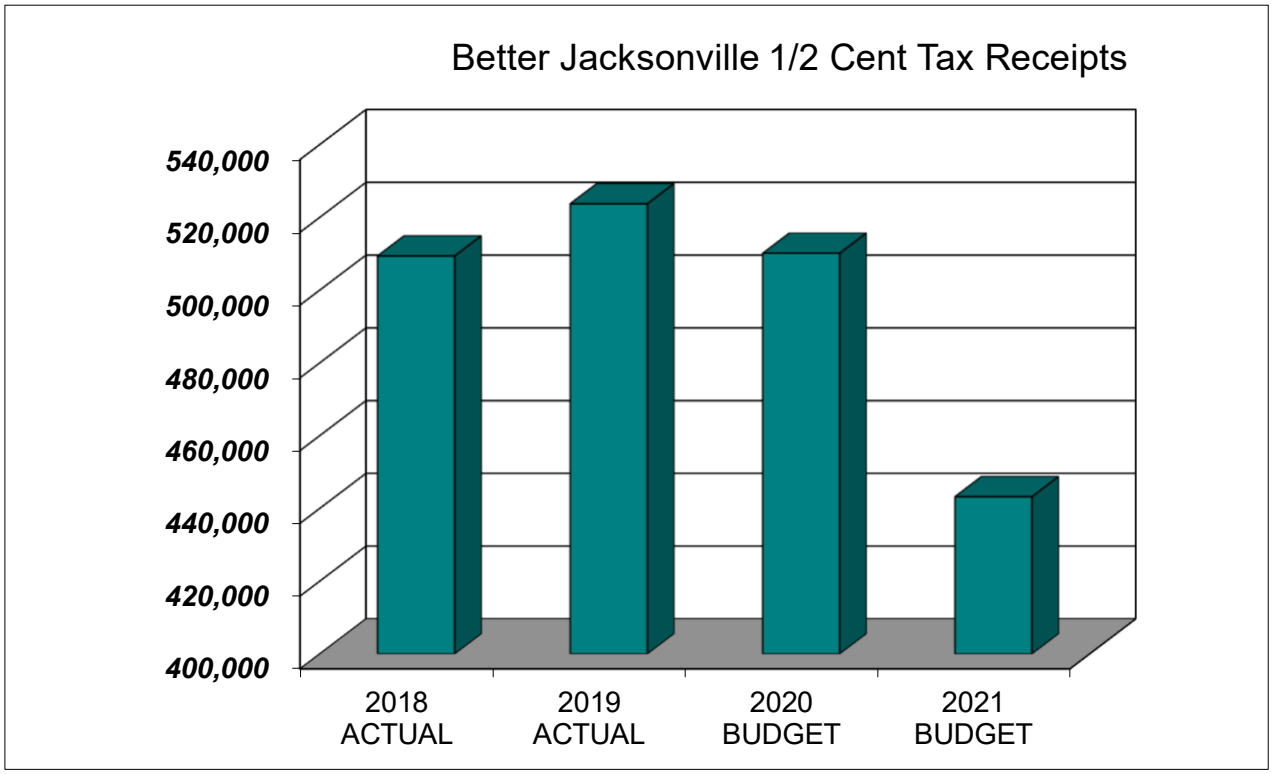


RADIO COMMUNICATIONS TRUST FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
RADIO COMM TRUST RECEIPTS	$ 13,877	$ 16,088	$ 15,450	$ 7,700
INTEREST EARNINGS	147	439	47	500
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	-	7,300
TOTAL REVENUE	14,024	16,527	15,497	15,500
EXPENDITURES				
OPERATING SUPPLIES	6,220	23,341	15,497	15,500
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	6,220	23,341	15,497	15,500
NET REVENUE	$ 7,804	$ (6,814)	$ -	$ -

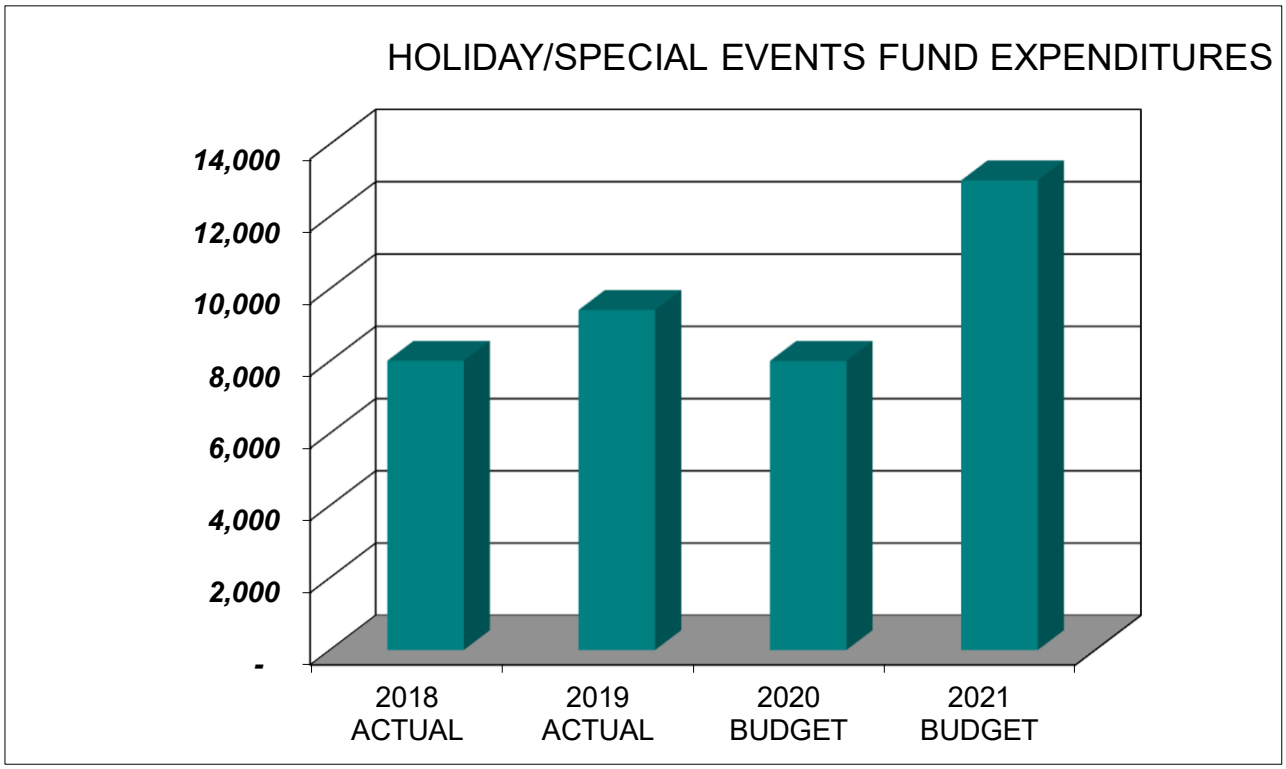


BETTER JAX 1/2 CENT TAX

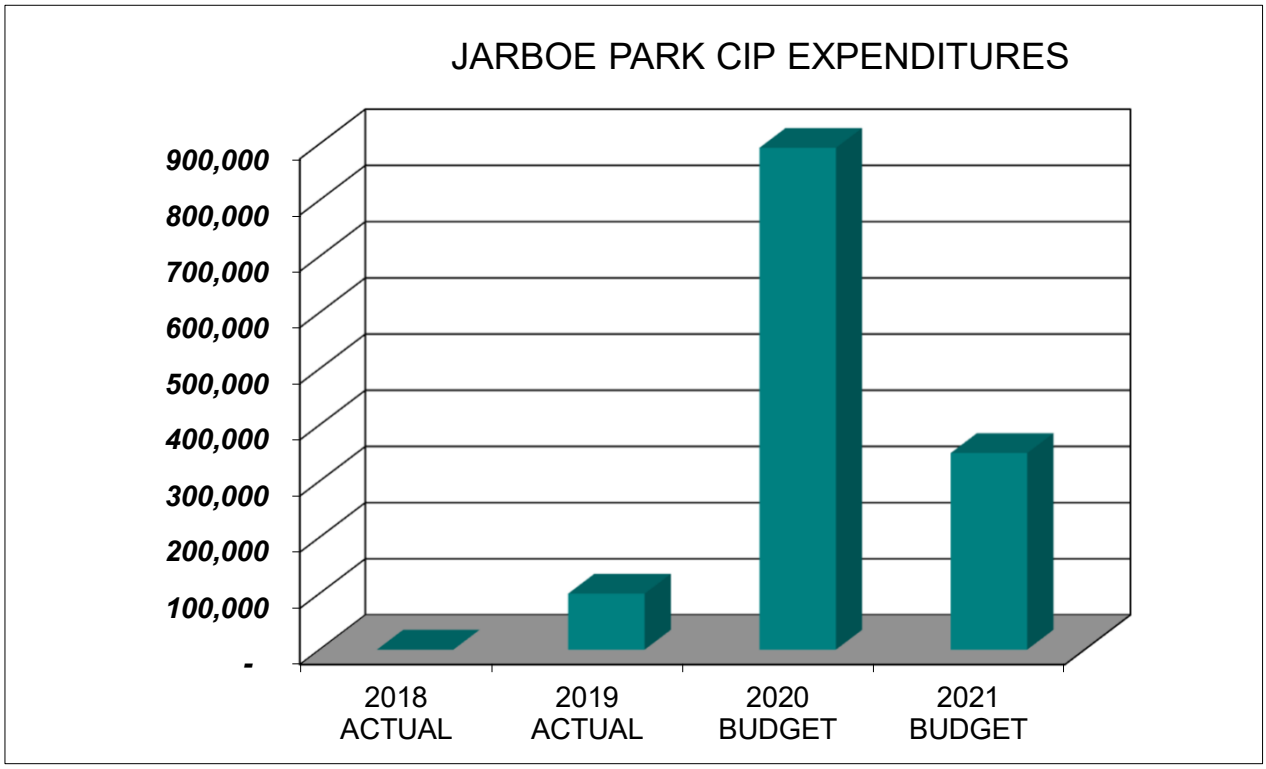
	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
BETTER JAX 1/2 CENT TAX	$ 497,858	$ 515,995	$ 507,116	$ 435,400
INTEREST EARNINGS	11,520	7,726	3,000	7,800
STATE BOARD ADMIN INTEREST	-	-	-	-
OTHER MISC. REVENUES	-	-	-	-
TRANSFERS IN	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	490,884	-
TOTAL REVENUE	509,378	523,721	1,001,000	443,200
EXPENDITURES				
TRANSFER TO OTHER FUNDS	-	72,333	996,258	443,200
IMPROVEMENTS	1,070,061	156,061	4,742	-
TOTAL EXPENDITURES	1,070,061	228,394	1,001,000	443,200
NET REVENUE	$ (560,683)	$ 295,327	$ -	$ -



HOLIDAY / SPECIAL EVENTS FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
INTEREST EARNINGS	$ 39	$ -	$ 4	$ -
DONATIONS FOR DECORATIONS	8,000	$ 11,000	8,000	13,000
INTERFUND TRANSFERS	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	-	-
TOTAL REVENUE	8,039	11,000	8,004	13,000
EXPENDITURES				
PROMOTIONAL ACTIVITIES	8,009	9,413	8,004	13,000
TOTAL EXPENDITURES	8,009	9,413	8,004	13,000
NET REVENUE	$ 30	$ 1,587	$ -	$ -

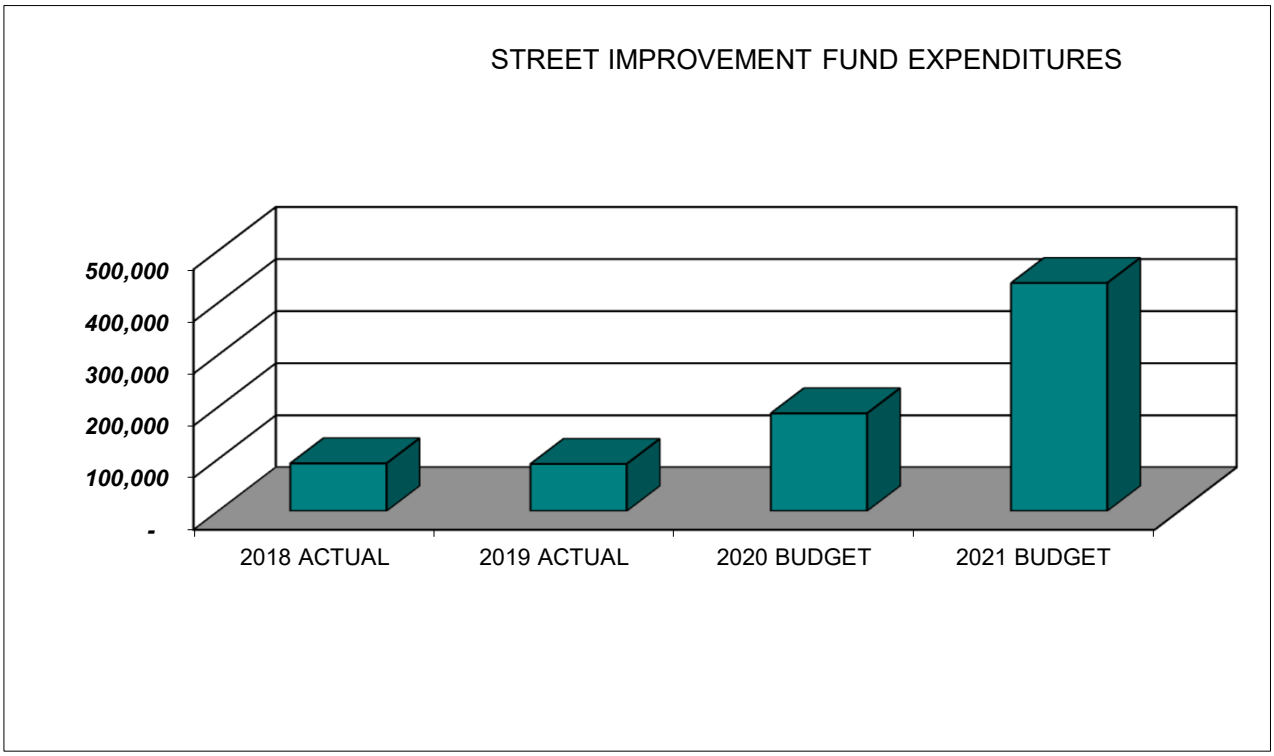


JARBOE PARK CIP FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
TRANSFER INTERFUND	$ -	$ 72,333	$ 663,088	$ 350,000
GRANTS	-	-	200,000	-
DONATIONS	-	-	30,000	-
APPROPRIATE FUND BALANCE	-	-	-	-
TOTAL REVENUE	-	72,333	893,088	350,000
EXPENDITURES				
PROFESSIONAL SERVICES	-	-	-	-
IMPROVEMENTS NOT BUILDINGS	-	99,710	893,088	350,000
TOTAL EXPENDITURES	-	99,710	893,088	350,000
NET REVENUE	$ -	$ (27,377)	$ -	$ -



STREET IMPROVEMENT FUND

	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
8TH CENT GASOLINE TAX	$ 62,060	$ 63,536	$ 64,660	$ 49,500
INTEREST EARNINGS	1,545	1,874	1,050	1,900
STATE BOARD ADMIN. INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	122,026	386,500
TOTAL REVENUE	63,605	65,410	187,736	437,900
EXPENDITURES				
TOWN CENTER EXPENDITURES	48,126	38,425	48,467	48,500
MAYPORT FLYOVER EXPEND.	11,883	12,431	23,854	23,900
ROAD MATERIALS & SUPPLIES	31,611	21,921	65,415	65,500
IMPROVEMENTS-NOT BUILDINGS	-	17,838	-	300,000
MACHINERY AND EQUIPMENT	-	-	50,000	-
TOTAL EXPENDITURES	91,620	90,615	187,736	437,900
NET REVENUE	$ (28,015)	$ (25,205)	$ -	$ -



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.

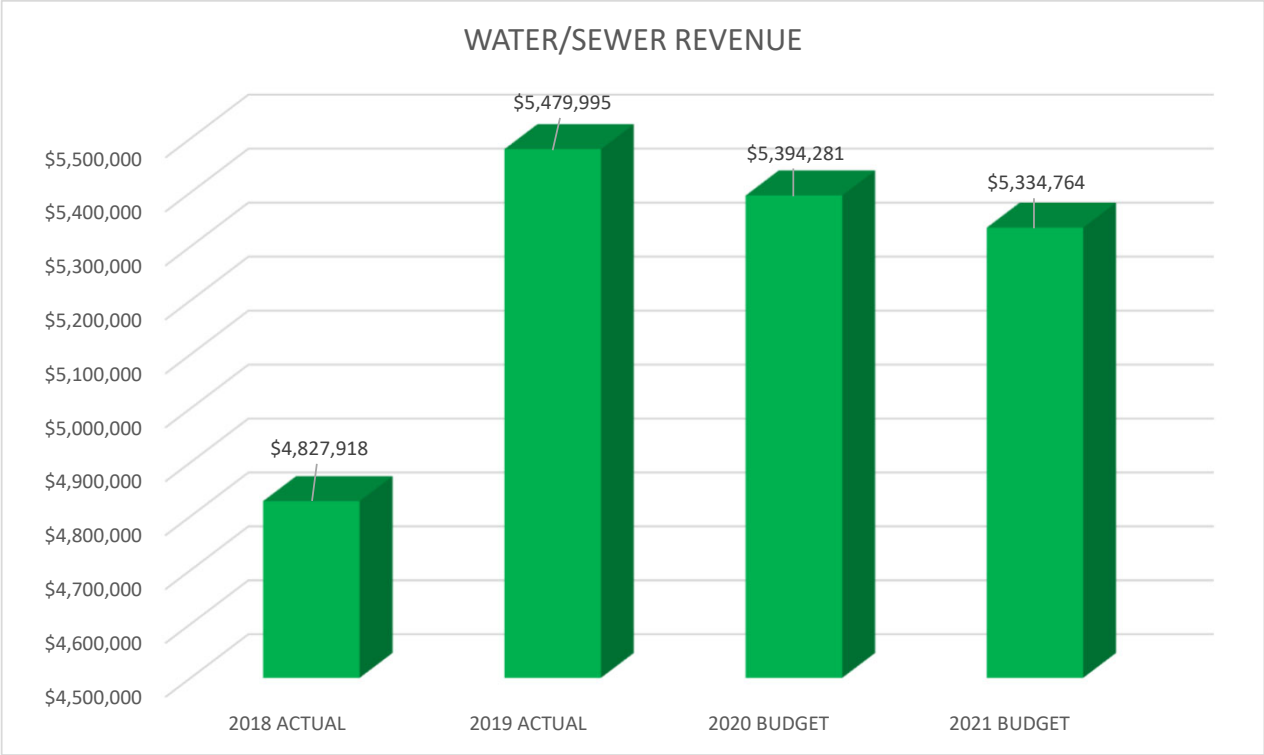
Water and Sewer Fund - This fund accounts for the activities of the City's water and sewer utility.

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

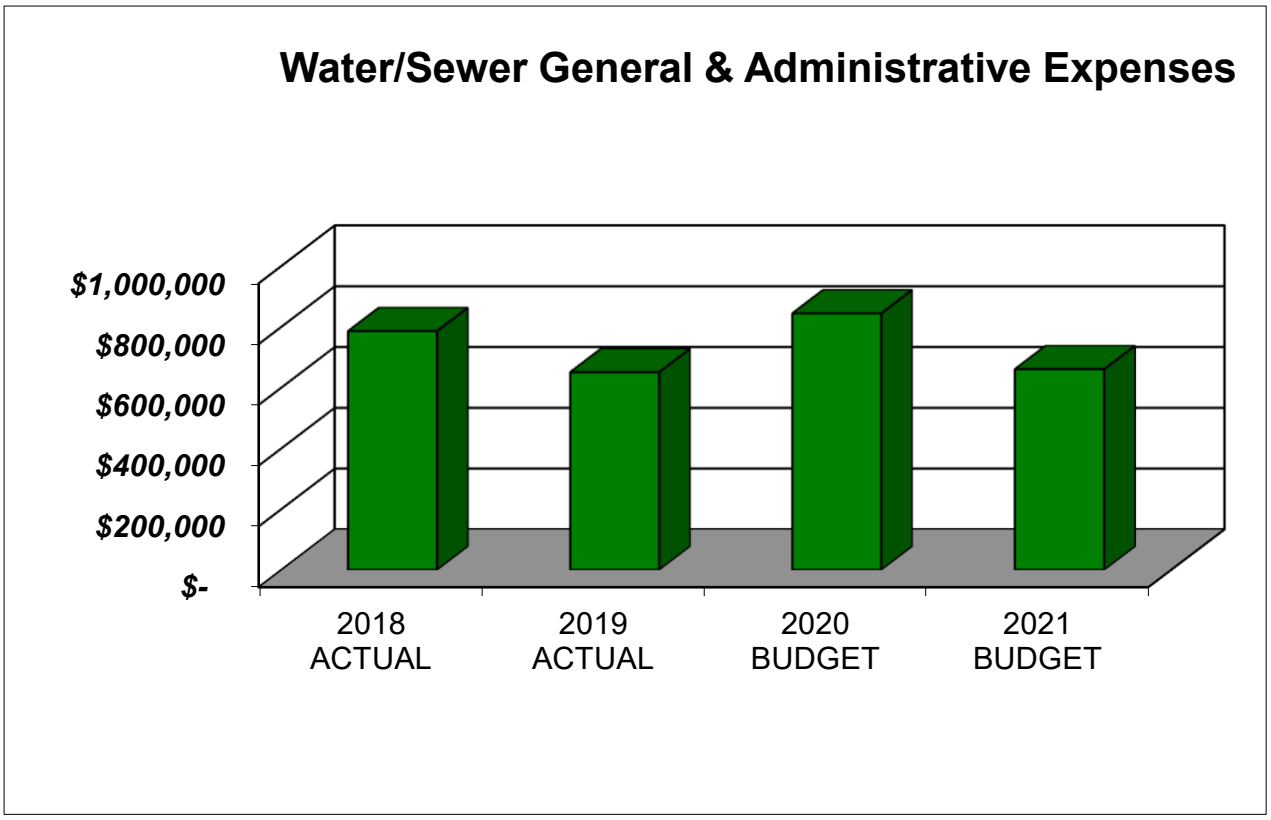
Stormwater Utility Fund - This fund accounts for the activities of the City's stormwater utility.

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

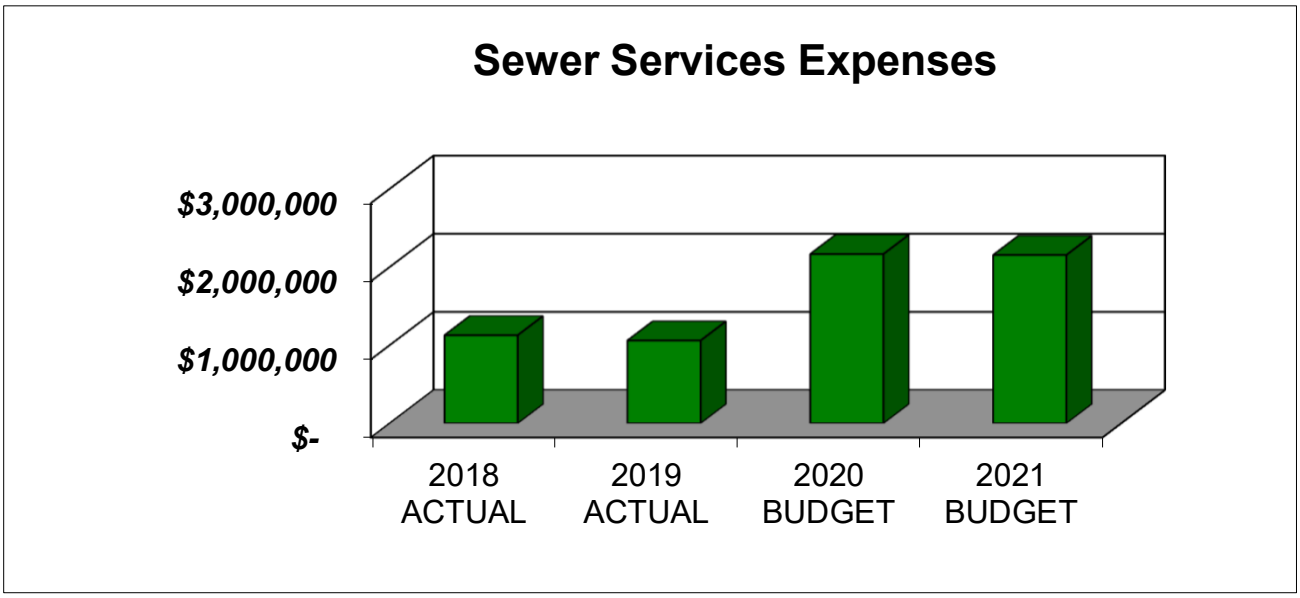
WATER & SEWER REVENUE	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
WATER TAPS	$ 10,269	$ 4,837	$ 7,725	$ 17,500
WATER BASE CHARGE	696,742	714,723	703,125	663,100
WATER VOLUME CHARGE	989,418	993,909	903,612	888,800
SEWER TAPS	5,915	12,605	4,725	12,200
SEWER BASE CHARGE	1,066,756	1,092,882	1,075,180	1,018,300
SEWER VOLUME CHARGE	1,923,683	1,926,603	1,865,763	1,794,300
SET-UP FEES	15,295	14,197	14,935	14,100
RECONNECT FEES	20,850	18,250	20,085	19,000
DELINQUENT FEES	71,256	66,018	65,920	67,000
BAD DEBT RECOVERY	1,614	1,755	-	1,900
ST. JOHNS RIVER WATER MANAGEMENT	-	-	-	-
INTEREST EARNINGS	24,355	36,759	4,636	36,800
OTHER MISC. REVENUES	-	172,457	3,000	16,000
TRANSFER FROM BETTER JAX FUND	-	-	-	-
INTRAFUND TRANSFERS	1,765	425,000	415,604	-
APPROPRIATIONS	-	-	309,971	785,764
TOTAL REVENUE	$ 4,827,918	$ 5,479,995	$ 5,394,281	$ 5,334,764



Water/Sewer General and Administrative Expenses	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
WATER/SEWER ADMIN SALARIES	$ 527,038	$ 452,968	$ 568,596	$ 419,047
OVERTIME	4,646	5,513	6,695	-
SPECIAL PAY	4,573	3,930	6,000	-
FICA	30,358	26,191	38,939	25,981
RETIREMENT CONTRIBUTIONS	40,467	38,247	43,963	45,282
LIFE & HEALTH INSURANCE	85,262	46,484	78,575	78,575
WORKERS' COMPENSATION	2,795	2,794	3,000	3,000
MEDICARE	7,100	6,188	9,107	6,076
OPEB EXPENSE	9,765	-	-	-
BOND ISSUANCE EXPENSE	-	-	-	-
PROFESSIONAL SERVICES	644	510	7,000	7,000
ACCOUNTING AND AUDIT	14,490	14,403	15,193	15,200
COMMUNICATIONS	780	655	528	600
INSURANCE	13,282	15,684	14,700	14,700
REPAIR & MAINTENANCE	25,638	26,009	25,300	25,300
OTHER CURRENT CHARGES	12,250	10,508	8,800	8,800
EDUCATIONAL COURSES	-	200	200	300
UNIFORMS	500	260	650	700
OTHER G & A CHARGES	93	-	6,875	-
MERIT PAY INCREASE POLICY	5,945	-	10,000	10,000
	$ 785,626	$ 650,544	$ 844,121	$ 660,561



Sewer Services	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
SEWER REGULAR SALARIES	$ 366,011	$ 344,777	$ 455,392	$ 379,412
OVERTIME	12,426	9,334	5,665	-
SPECIAL PAY	3,413	2,050	4,550	-
FICA	25,343	23,151	28,876	23,524
RETIREMENT CONTRIBUTIONS	24,757	23,753	32,602	33,580
LIFE & HEALTH INSURANCE	79,831	82,256	79,902	79,902
WORKERS' COMPENSATION	6,522	6,519	7,210	7,210
MEDICARE	5,926	5,414	6,753	5,501
PROFESSIONAL SERVICES	3,423	2,883	8,600	8,700
OTHER CONTRACTUAL SERVICE	140,829	142,533	106,700	106,800
TRAVEL AND PER DIEM	-	373	450	500
COMMUNICATIONS SERVICES	2,684	2,298	4,100	4,200
POSTAGE (INC. FED EX)	10,653	9,182	12,500	12,600
UTILITY SERVICES	177,575	155,816	215,500	215,500
RENTALS AND LEASES	1,049	2,371	1,500	1,500
INSURANCE	37,868	43,464	45,600	45,600
REPAIR AND MAINTENANCE	108,979	58,167	75,000	81,250
OTHER CURRENT CHARGES	5,000	7,564	3,500	3,600
OPERATING SUPPLIES	94,935	116,581	78,750	78,800
BOOKS, SUBSCRIP & MEMBER	410	330	525	600
EDUCATIONAL COURSES	490	2,164	3,200	3,300
VEHICLE R & M	3,536	3,276	7,000	7,000
GAS, OIL, & LUBRICANTS	12,213	12,356	10,500	10,500
UNIFORMS	3,864	2,629	2,750	2,800
IMPROVEMENTS - BUILDINGS	-	-	935,000	956,000
MACHINERY AND EQUIPMENT	-	-	34,000	85,000
FINANCE LEASE	-	-	28,305	-
INTEREST EXPENSE	-	2,922	2,724	-
	$ 1,127,737	$ 1,059,241	$ 2,166,125	$ 2,153,379

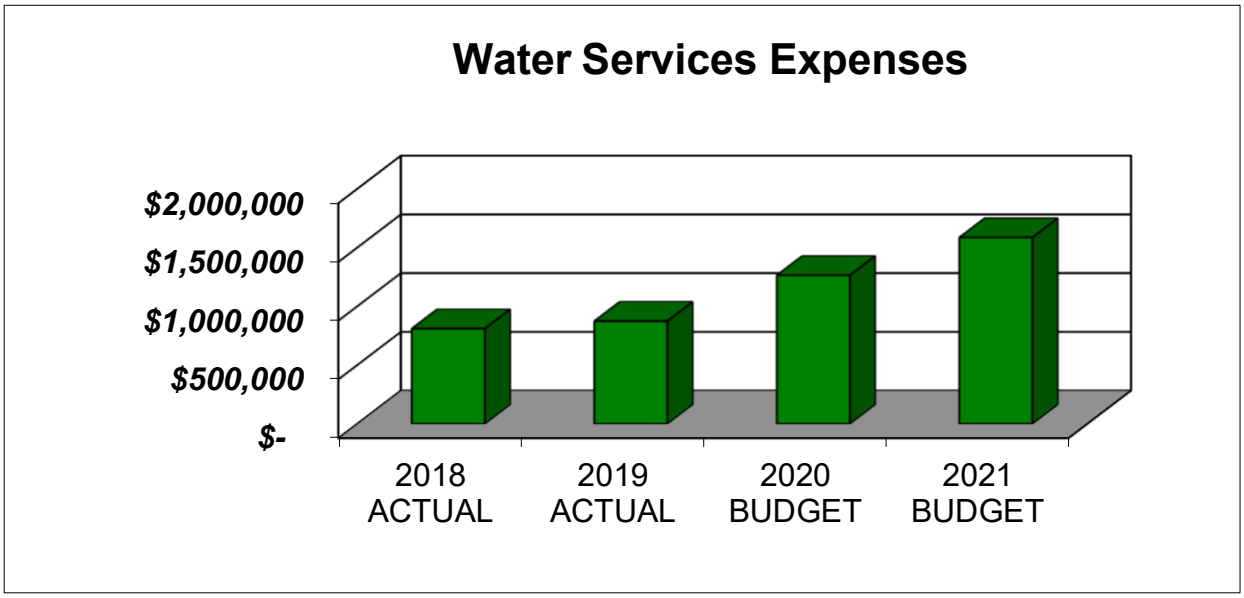


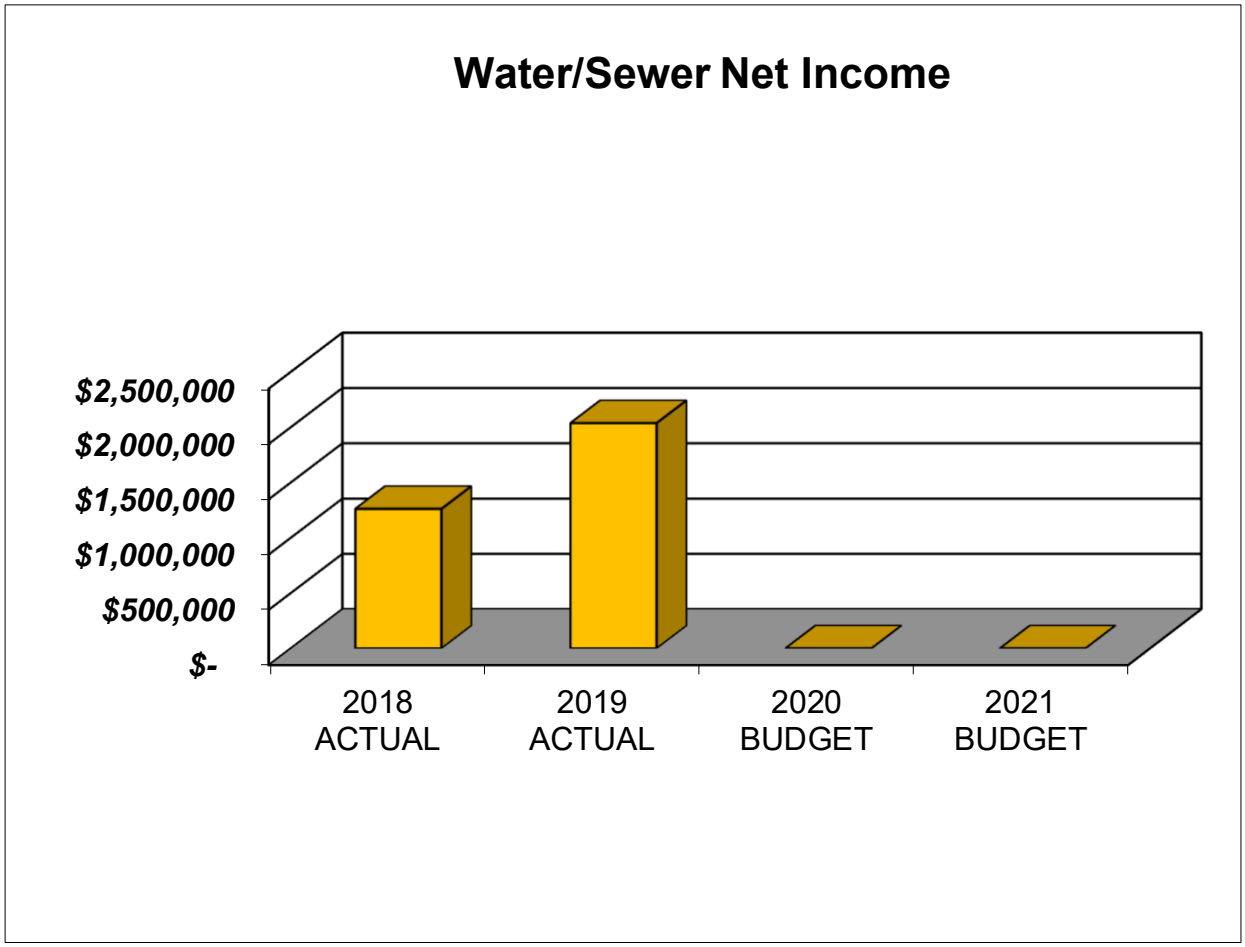
Water Services	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
WATER REGULAR SALARIES	$ 318,943	$ 401,219	$ 384,935	$ 412,709
OVERTIME	13,870	12,284	8,240	-
SPECIAL PAY	6,888	7,975	8,625	-
FICA	19,825	24,448	24,928	25,588
RETIREMENT CONTRIBUTIONS	26,615	33,318	30,028	30,929
LIFE & HEALTH INSURANCE	89,796	106,439	121,489	121,489
WORKERS' COMPENSATION	6,056	6,053	6,695	6,695
MEDICARE	4,636	5,718	5,830	5,984
OTHER CONTRACTUAL SERVICE	70,844	37,699	42,000	260,000
TRAVEL AND PER DIEM	-	-	250	300
COMMUNICATIONS SERVICES	8,416	9,848	9,870	9,900
POSTAGE (INC. FED EX)	8,176	8,270	10,300	10,300
UTILITY SERVICES	42,505	42,795	44,000	44,100
RENTALS AND LEASES	1,049	2,570	1,600	1,600
INSURANCE	26,062	30,754	32,400	32,400
REPAIR AND MAINTENANCE	100,038	30,296	65,000	33,000
OTHER CURRENT CHARGES	2,171	2,000	150	200
OPERATING SUPPLIES	37,023	82,617	50,000	50,100
BOOKS, SUBSCRIP & MEMBER	1,367	885	1,300	1,300
EDUCATIONAL COURSES	65	1,681	2,750	2,800
VEHICLE R & M	7,287	9,824	11,025	11,100
GAS, OIL, & LUBRICANTS	16,131	12,693	21,000	21,000
UNIFORMS	3,678	2,846	3,025	3,100
IMPROVEMENTS BUILDINGS	-	-	25,000	6,000
IMPROVEMENTS NOT BUILDINGS	-	-	275,000	250,000
MACHINERY AND EQUIPMENT	-	-	49,000	247,000
FINANCE LEASE	-	-	28,305	-
INTEREST EXPENSE	-	2,922	2,724	-
	$ 811,441	$ 875,154	$ 1,265,469	$ 1,587,594

Water/Sewer Transfers & Debt Payments

TRANSFER TO GENERAL FUND	78,797	95,000	170,000	170,000
TRANS TO REVENUE BOND S/F	-	-	-	-
TRANS TO DEP PAYMENT FUND	415,604	415,604	415,604	415,610
TRANS TO NITROGEN LOAN	-	-	-	-
TO SEWER CAP IMPROVE FUND	347,615	347,615	532,962	347,620
TRANSFER TO 109	-	-	-	-
TRANS. TO WATER CONSTRUCTION FUN	-	-	-	-
PRINCIPAL ON DEBT	-	-	-	-
	$ 842,016	$ 858,219	$ 1,118,566	$ 933,230

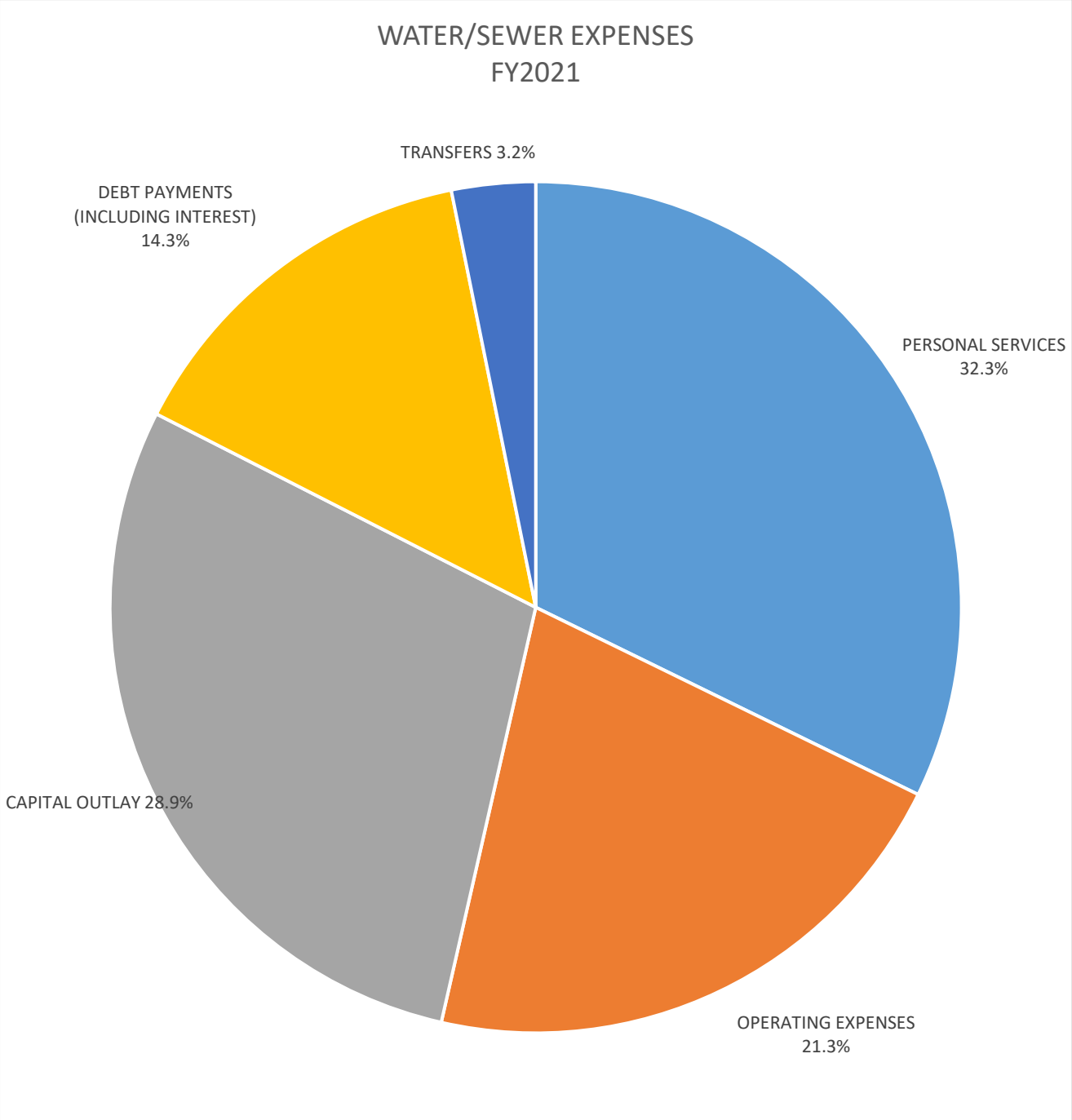
Water & Sewer Net Income	$ 1,261,098	$ 2,036,837	$ -	$ -


Water Services Expenses
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
2018 ACTUAL
2019 ACTUAL
2020 BUDGET
2021 BUDGET


Water/Sewer Net Income
$2,500,000
$2,000,000
$1,500,000
$1,000,000
$500,000
$-
2018 ACTUAL
2019 ACTUAL
2020 BUDGET
2021 BUDGET

WATER/SEWER EXPENSES

PERSONAL SERVICES	32.3%	1,720,484
OPERATING EXPENSES	21.3%	1,137,050
CAPITAL OUTLAY	28.9%	1,544,000
DEBT PAYMENTS (INCLUDING INTEREST)	14.3%	763,230
TRANSFERS	3.2%	170,000
	100.0%	5,334,764



WATER & SEWER REVENUE BOND SINKING FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
INTEREST EARNINGS	$ -	$ -	$ -	$ -
TRANSFER FROM WATER/SEWER	763,218	763,218	948,566	763,200
TOTAL REVENUE	763,218	763,218	948,566	763,200
EXPENDITURES				
TRANSFER TO WATER & SEWER	-	(425,000)	(832,475)	-
INTEREST PAYMENT ON DEBT	126,295	104,756	116,091	104,760
OTHER DEBT SERVICE COSTS	-	-	-	-
TOTAL EXPENDITURES	126,295	(320,244)	(716,384)	104,760
NET REVENUE	$ 636,923	$ 1,083,462	$ 1,664,950	$ 658,440

403 FUND

WATER & SEWER RESERVE FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
INTEREST EARNINGS	$ 2,684	$ 3,855	$ 500	$ -
APPROPRIATED FUND BALANCE	-	-	240,000	-
TOTAL REVENUE	2,684	3,855	240,500	-
PHYSICAL ENVIRONMENT				
TRANSFER TO WATER & SEWER	-	-	-	-
CONTINGENCIES AND EMERGENCIES	-	-	(240,500)	-
TOTAL EXPENDITURES	-	-	(240,500)	-
NET REVENUE	$ 2,684	$ 3,855	$ 481,000	$ -

404 FUND

WATER & SEWER RENEWAL/REPLACEMENT-PROJECT FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
INTEREST EARNINGS	$ 1,703	$ 1,546	$ 1,700	$ 1,100
STATE BOARD ADMIN INTEREST	-	-	-	-
TRANSFER FROM WATER/SEWER	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	250,000	-
TOTAL REVENUE	1,703	1,546	251,700	1,100
EXPENDITURES				
TRANSFER TO WATER/SEWER	-	-	-	-
IMPROVEMENTS-NOT BUILDINGS	-	-	251,700	-
TOTAL EXPENDITURES	-	-	251,700	-
NET REVENUE	$ 1,703	$ 1,546	$ -	$ 1,100

405 FUND

SEWER CAPITAL IMPROVEMENT FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
INTEREST EARNINGS	$ 145	$ 811	$ 150	$ 900
STATE BOARD ADMIN INTEREST	-	-	-	-
DOWNSTREAM POLLUTION FEES	32,760	24,050	27,000	27,000
APPROPRIATED FUND BALANCE	-	-	50,000	-
TOTAL REVENUE	32,905	24,861	77,150	27,900
IMPROVEMENTS-NOT BUILDINGS	-	-	77,150	-
TRANSFER TO WASTEWATER CONSTI	-	-	-	-
TOTAL EXPENDITURES	-	-	77,150	-
NET REVENUE	$ 32,905	$ 24,861	$ -	$ 27,900

407 FUND

WATER SYSTEM IMPROVEMENT FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
INTEREST EARNINGS	$ 199	$ 284	$ 50	$ 300
TRANSFER FROM WATER/SEWER	-	-	-	
STATE BOARD ADMIN INTEREST	-	-	18,000	-
APPROPRIATED FUND BALANCE	-	-	-	-
TOTAL REVENUE	199	284	18,050	300
EXPENDITURES				
MACHINERY AND EQUIPMENT	-	-	18,050	-
TOTAL EXPENDITURES	-	-	18,050	-
NET REVENUE	$ 199	$ 284	$ -	$ 300

408 FUND

WASTEWATER CONSTRUCTION FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
STATE BOARD ADMIN INTEREST	$ -	$ -	$ -	$ -
TRANSFER FROM WATER/SEWER	284,804	284,804	284,804	142,400
TRANSFER FROM SEWER CAPTL IMPRV	-	-	-	-
TOTAL REVENUE	284,804	284,804	284,804	142,400
EXPENDITURES				
DEPRECIATION EXPENSE	143,945	143,945	143,945	143,950
PRINCIPAL ON DEBT	-	-	-	-
INTEREST PAYMENT ON DEBT	37,187	29,577	39,000	29,580
TOTAL EXPENDITURES	181,132	173,522	182,945	173,530
NET REVENUE	$ 103,672	$ 111,282	$ 101,859	$ (31,130)

410 FUND

WATER SYSTEM CONSTRUCTION FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
STATE BOARD ADMIN INTEREST	$ -	$ -	$ -	$ -
TRANSFER FROM WATER/SEWER	130,800	130,800	130,799	65,400
TOTAL REVENUE	130,800	130,800	130,799	65,400
EXPENDITURES				
DEPRECIATION EXPENSE	58,308	58,308	58,308	58,310
INTEREST PAYMENT ON DEBT	18,489	14,981	18,926	14,990
TOTAL EXPENDITURES	76,797	73,289	77,234	73,300
NET REVENUE	$ 54,003	$ 57,511	$ 53,565	$ (7,900)

411 FUND

SANITATION FUND

	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
RESIDENTIAL GARBAGE PICKUP	$ 1,399,278	$ 1,337,986	$ 1,432,524	$ 1,292,500
RECYCLING FEES	7	100	-	-
TIPPING FEES	38,225	33,370	40,000	26,700
INTEREST EARNINGS	2,055	643	2,100	700
APPROPRIATED FUND BALANCE	-	-	-	139,104
TOTAL REVENUE	1,439,565	1,372,099	1,474,624	1,459,004
EXPENSES				
REGULAR SALARIES	$ 168,136	$ 160,118	$ 176,608	$ 163,106
OVERTIME	1,226	1,754	2,575	-
SPECIAL PAY	1,383	1,376	1,475	-
FICA	10,358	9,622	11,203	10,113
RETIREMENT CONTRIBUTIONS	14,175	13,993	14,456	14,890
LIFE & HEALTH INSURANCE	27,899	21,623	24,400	24,400
WORKERS' COMPENSATION	1,700	1,699	1,880	1,880
MEDICARE	1,909	1,729	2,468	2,365
OPEB EXPENSE	1,326	-	-	-
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING AND AUDIT	3,542	4,204	4,650	4,650
WASTE HAULING FEE	-	-	1,192,709	-
OTHER CONTRACTUAL SERVICE	1,172,063	1,198,259	-	1,198,300
POSTAGE (INC. FED EX)	4,640	5,655	7,200	7,200
INSURANCE	12,299	14,003	13,125	13,200
REPAIR AND MAINTENANCE	8,698	9,647	9,810	9,900
OTHER CURRENT CHARGES	12,076	10,330	9,000	9,000
OPERATING SUPPLIES	8,319	328	2,275	-
UNIFORMS	-	-	-	-
DEPRECIATION EXPENSE	-	-	-	-
TRF TO CAPITAL IMPR. FUND	97,000	-	-	-
	$ 1,546,749	$ 1,454,340	$ 1,473,834	$ 1,459,004
NET REVENUE	$ (107,184)	$ (82,241)	$ 790	$ -

STORMWATER UTILITY FUND	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
STORMWATER UTILITY FEES	$ 299,480	$ 440,460	$ 400,000	$ 1,105,300
INTEREST EARNINGS	2,907	5,103	1,875	5,200
APPROPRIATED FUND BALANCE	-	-	-	428,072
TOTAL REVENUE	302,387	445,563	401,875	1,538,572
EXPENSES				
REGULAR SALARIES	$ 77,023	$ 85,524	$ 96,085	$ 83,465
OVERTIME	170	-	1,545	-
SPECIAL PAY	2,564	3,029	2,790	-
FICA	5,408	5,045	6,231	5,175
RETIREMENT CONTRIBUTIONS	7,114	7,435	8,558	8,815
LIFE & HEALTH INSURANCE	19,691	21,692	28,542	28,542
WORKERS' COMPENSATION	1,868	1,867	2,065	2,065
MEDICARE	1,265	1,180	1,361	1,210
OPEB EXPENSE	619	394	-	-
PROFESSIONAL SERVICES	24,930	78,137	15,000	15,000
ACCOUNTING AND AUDIT	322	647	800	900
OTHER CONTRACTUAL SERVICE	48,713	53,423	24,000	24,000
TRAVEL & PER DIEM	-	-	50	100
COMMUNICATIONS SERVICES	632	632	900	900
POSTAGE (INC. FED EX)	-	-	-	-
INSURANCE	7,368	8,323	8,400	8,400
REPAIR AND MAINTENANCE	21,189	13,467	22,500	28,750
OTHER CURRENT CHARGES	324	992	1,250	1,300
OPERATING SUPPLIES	2,875	7,466	6,336	6,400
EDUCATIONAL COURSES	519	238	1,000	1,000
VEHICLE REPAIR & MAINTENANCE	3,549	3,008	4,500	4,500
GAS, OIL, & LUBRICANTS	3,881	8,976	4,950	5,000
UNIFORMS	2,017	966	960	1,000
DEPRECIATION EXPENSE	40,656	51,876	-	-
BUILDING IMPROVEMENTS	-	-	-	18,750
IMPROVEMENTS, NOT BUILDINGS	-	-	-	1,100,000
MACHINERY AND EQUIPMENT	-	-	9,000	140,500
FINANCE LEASE	-	-	28,305	-
INTEREST EXPENSE	-	2,922	2,724	2,800
TRANSFER TO OTHER FUNDS	-	-	50,000	50,000
	$ 272,697	$ 357,239	$ 327,852	$ 1,538,572
NET REVENUE	$ 29,690	$ 88,324	$ 74,023	$ -

PAID PARKING FUND

	ACTUAL BALANCE 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
PARKING FEES	$ -	$ 318	$ 493,416	$ 360,400
EV CHARGING STATION	-	-	-	1,400
TRANSFER FROM OTHER FUNDS	-	-	-	-
TOTAL REVENUE	-	318	493,416	360,400
EXPENDITURES				
REGULAR SALARIES	-	-	-	130,614
FICA	-	-	-	8,098
WORKERS' COMPENSATION	-	-	-	5,200
MEDICARE	-	-	-	1,894
OTHER CONTRACTUAL SERVICE	-	18,000	361,474	52,000
ATLANTIC BEACH REVENUE SHARE	-	-	-	-
TRAVEL & PER DIEM	-	-	50	1,000
COMMUNICATIONS SERVICES	-	-	-	9,500
UTILITY SERVICES	-	-	-	3,050
INSURANCE	-	-	-	8,700
REPAIR AND MAINTENANCE	-	-	-	16,400
OTHER CURRENT CHARGES	-	668	-	-
OPERATING SUPPLIES	-	3,334	5,000	-
GAS, OIL & LUBRICANTS	-	-	-	2,500
UNIFORMS	-	-	-	1,200
MISCELLANEOUS	-	-	20,000	-
DEPRECIATION EXPENSE	-	12,487	-	-
IMPROVEMENTS, NOT BUILDINGS	-	-	-	17,500
MACHINERY & EQUIPMENT	-	-	-	750
OFFICE SUPPLIES	-	-	-	250
TRANSFER TO GENERAL FUND	-	-	20,000	20,000
TOTAL EXPENDITURES	-	34,489	406,524	278,656
NET REVENUE	$ -	$ (34,171)	$ 86,892	$ 81,744

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 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
CASUALTY INS PREM TAX	$ 61,108	$ 63,500	$ 27,758	$ 27,758
INTEREST ON INVESTMENTS	10	11	5	100
STATE BOARD ADMIN INTEREST	-	-	-	-
INTEREST ON INVESTMENTS	276,850	273,352	100,000	273,400
GAIN/LOSS INVESTMENT SALE	1,462	(70,551)	1,500	-
UNREALIZED GAIN/LOSS	421,332	399,500	220,000	399,500
DROP INVEST EARNINGS CONTRA	-	-	-	-
CITY CONTRIBUTIONS	406,116	427,552	536,958	493,500
EMPLOYEE CONTRIBUTIONS	106,936	109,318	110,000	123,300
MISCELLANEOUS	544	748	-	-
TOTAL REVENUE	1,274,358	1,203,430	996,221	1,317,558
EXPENDITURES				
PENSION BENEFIT	391,041	474,267	402,772	402,772
REFUNDS	-	-	-	-
DROP BENEFIT PAYMENTS	-	755,025	510,000	510,000
PROFESSIONAL SERVICES	96,202	107,915	40,250	40,300
INSURANCE	2,530	5,128	40,250	40,300
MISCELLANEOUS	600	1,340	2,884	2,900
TOTAL EXPENDITURES	490,373	1,343,675	996,156	996,272
NET REVENUE	$ 783,985	$ (140,245)	$ 65	$ 321,286

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 09/30/18	ACTUAL BALANCE 09/30/19	FISCAL YEAR 2020 BUDGET	FISCAL YEAR 2021 BUDGET
REVENUES				
INTEREST ON INVESTMENTS	$ 25	$ -	$ -	$ -
STATE BOARD ADMIN INTEREST	-	-	-	-
TRUST FUND RECEIPTS	-	-	-	-
APPROPRIATED FUND BALANCE	4,000	-	-	-
TOTAL REVENUE	4,025	-	-	-
EXPENDITURES				
COUNCIL DIRECTIVES	4,025	-	-	-
MAYOR & COUNCIL	4,025	-	-	-
TREE REPLACEMENT/CONSERVATION	-	-	-	-
NON-DEPARTMENTAL	-	-	-	-
NET REVENUE	$ -	$ -	$ -	$ -

620 FUND

ADDITIONAL INFORMATION

BUDGET SUMMARY

CITY OF NEPTUNE BEACH, FLORIDA - FISCAL YEAR 2020 - 2021

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE 7.9% 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 $1,000**						
Ad Valorem Taxes	**3.3656**	$ 3,125,179					$3,125,179
Sales and Use Taxes		765,000	737,400				1,502,400
Franchise and Utility Taxes		598,800					598,800
Charges for Services		190,700			7,325,500		7,516,200
Grants and Contributions		441,400	182,395			27,758	651,553
Fines and Forfeitures		47,500	14,400				61,900
License & Permits		199,500					199,500
Intergovernmental		177,100				1,016,300	1,193,400
Interest Income		63,700	11,050		45,000	273,500	393,250
Miscellaneous		58,499	5,000		0		63,499
TOTAL SOURCES		5,667,378	950,245	0	7,370,500	1,317,558	15,305,681
Transfers In		225,000	756,500	0	971,000	0	1,952,500
Fund Balances/Reserves/Net Assets		1,734,124	1,263,238	0	3,042,423	10,662,920	16,702,705
TOTAL REVENUE, TRANSFERS, & BALANCES		$7,626,502	$2,969,983	$0	$11,383,923	$11,980,478	$33,960,886
EXPENDITURES							
General Government		1,499,714					1,499,714
Public Safety		3,802,671	22,550			996,272	4,821,493
Public Works		703,158	702,900		7,960,855		9,366,913
Culture and Recreation		269,429	535,395				804,824
Debt Services		0	0	0	763,230		763,230
TOTAL EXPENDITURES		6,274,972	1,260,845	0	8,724,085	996,272	17,256,174
Transfers Out		293,300	453,200	0	170,000	0	916,500
Fund Balances/Reserves/Net Assets		1,058,230	1,255,938	0	2,489,838	10,984,206	15,788,212
TOTAL APPROPRIATED EXPENDITURES, TRANFERS, RESERVES & BALANCES		$7,626,502	$2,969,983	$0	$11,383,923	$11,980,478	$33,960,886

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 2021	FY 2022	FY 2023	FY 2024	FY 2025	Notes
1	HVAC	4,000					HVAC for Training Room
2	Generator	43,000					Generator (50%)
3	3 Police Vehicles	167,550					Chevorlet Tahaoe 4WD PPV/Emergency Equipment/Police Radio/Graphics
4	Radio	118,000					Radio Refresh
5	Computer Aided Dispatch	20,000					Computer Aided Dispatch
6	Taser	13,400					Taser Refresh
7	4x4 UTV (Mule)	17,000					4x4 UTV (Mule)
8	Barricades	21,000					Barricades share with Public works (50%)
9	Cameras	15,000					Body Worn Cameras (BWC) & Car Cameras
10	Computers	50,000					25 Dell Laptop Computers
	Total:	$ 468,950	$ -	$ -	$ -	$ -	

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

Police Department

	Asset	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Funding Source
1	HVAC	4,000					Police Department Fund
2	Generator	43,000					General Fund Reserves
3	3 Police Vehicles	167,550					General Fund Reserves
4	Radio	118,000					General Fund Reserves
5	Computer Aided Dispatch	20,000					General Fund Reserves
6	Taser	13,400					General Fund Reserves
7	4x4 UTV (Mule)	17,000					General Fund Reserves
8	Barricades	21,000					General Fund Reserves
9	Cameras	15,000					General Fund Reserves
10	Computers	50,000					FDLE Grant: 2020-CESF-DUVA-1-C9-019
	Total:	$ 468,950	$ -	$ -	$ -	$ -	

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

PUBLIC WORKS DEPARTMENT

	Capital Asset Requested	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Notes
1	PW Building Repairs	6,250	6,250	5,000	5,000	5,000	Building Maintenance, paining, roof repairs
2	PW roof Replacement		18,750				2004 origianl - patched several times already
3	Auto Lift replace 15,000lbs	10,000					Current one cannot lift heavier vehicle
4	Beach Crossover replacement	35,000	25,000	25,000	25,000	25,000	Lemon, Oleander, North, Lora
5	Public Works -repairs/painting		5,000				Building built in 2004, now work done on exterior since that time
6	PW carpet/tile replacement			7,500			2004 Orignial - common area only/ and tiles are pulling up
7	City Sidewalk Repairs & Installation	50,000	50,000	50,000	50,000	50,000	5th St - finish 6' connect to Flectcher. Continue installing. Projected areas, 4th St, King, Myra, Oleander, Seagate. Repair old sidewalks, finish sidewalks/widen.
8							
	Total:	$ 101,250	$ 105,000	$ 87,500	$ 80,000	$ 80,000	

ASSETS FUNDED BY PUBLIC WORKS DEPARTMENT

	Asset	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Funding Source
1	PW Building Repairs	6,250	6,250	5,000	5,000	5,000	Operating expense
2	PW roof Replacement		18,750				Operating expense
3	Auto Lift replace 15,000lbs	10,000					Operating expense
4	Beach Crossover replacement	35,000	25,000	25,000	25,000	25,000	Operating expense
5	Public Works -repairs/painting		5,000				Operating expense
6	PW carpet/tile replacement			7,500			Operating expense
7	City Sidewalk Repairs & Installation	50,000	50,000	50,000	50,000	50,000	Operating expense
8							
	Total:	$ 101,250	$ 105,000	$ 87,500	$ 80,000	$ 80,000	

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

Capital Improvement Fund Request

	Capital Asset Requested	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Notes
1	Police Vehicles	-	69,000	130,000	69,000	-	Normal Vehicle Replacement
2	Taser	-	13,500	13,500	13,500	-	Required upgrade
3	Computer Aided Dispatch	-	15,000	15,000	15,000	-	Required upgrade
4	Police Radio	-	7,000	-	-	-	Required upgrade
	Total:	$ -	$ 104,500	$ 158,500	$ 97,500	$ -	

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

Capital Improvement Fund Request

	Asset	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Funding Source
1	Police Vehicles	-	69,000	130,000	69,000	-	General Fund Transfer
2	Taser	-	13,500	13,500	13,500	-	General Fund Transfer
3	Computer Aided Dispatch	-	15,000	15,000	15,000	-	General Fund Transfer
4	Police Radio	-	7,000	-	-	-	General Fund Transfer
5							
	Total:	$ -	$ 104,500	$ 158,500	$ 97,500	$ -	

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

Jarboe Park CIP

	Capital Asset Requested	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Notes
1	Courts, Lighting & Fencing	$200,000					Renovations to Park
2	Multi-Use Field & Phase 1A Landscaping	$50,000					Renovations to Park
3	Phase 1A Furnishings	$50,000					Renovations to Park
4	Concrete (Sidewalks, Curbs & Parking)	$35,000					Renovations to Park
5	Pavilion	$15,000					Renovations to Park
6	Mower			$12,000			Mowers are 21 years old
	Total:	$ 350,000	$ -	$ 12,000		$ -	

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

Jarboe Park CIP

	Asset	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Funding Source
1	Courts, Lighting & Fencing	$200,000					Better Jax/Donations
2	Multi-Use Field & Phase 1A Landscaping	$50,000					Better Jax
3	Phase 1A Furnishings	$50,000					Better Jax/Donations
4	Concrete (Sidewalks, Curbs & Parking)	$35,000					Better Jax
5	Pavilion	$15,000					Better Jax/Donations
6	Mower			$12,000			Operating Funds
	Total:	$ 350,000	$ -	$ 12,000		$ -	

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

STREET IMPROVEMENT DEPARTMENT

	Capital Asset Requested	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Notes
1	Road Paving	300,000					Paving put on hold for 2 years now- Roads in bad condition Seagate, Kings, Nightfall
2	Road Paving		300,000				Lemon, Big Chief, Indian Woods
3	Road Paving			300,000			TBD - according to street paving schedule
4	Road Paving				300,000		TBD - according to street paving schedule
5	Road Paving					300,000	TBD - according to street paving schedule
6							
7							
8							
	Total:	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	

ASSETS FUNDED BY STREET IMPROVEMENT DEPARTMENT

	Asset	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Funding Source
1	Road Paving	300,000					Better Jax
2	Road Paving		300,000				Better Jax
3	Road Paving			300,000			Better Jax
4	Road Paving				300,000		Better Jax
5	Road Paving					300,000	Better Jax
6							
7							
8							
	Total:	$ 300,000	$ 300,000	$ 300,000	$ 300,000	$ 300,000	

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

Wastewater Department Capital Requests

	Capital Asset Requested	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Notes	Funding Source
1	WWTP upgrades - electrical/nitrogen - DESIGN -	600,000					Work approved, carrying over	Operating Income
2	Forcemain					750,000	Forcemain at capacity	Operating Income
3	WWTP upgrades IFAS		5,500,000				Plant is old and needs to have many updates	Grants/operating income/Loans
4	sewer dept truck replacement				30,000		Normal Replacement	Operating Income
5	Florida Blvd & Strand sewer improvements			$ 725,000			Lines in back yards, no access to work on	Operating Income
6	Bay,Pine, Oak St Sewer improvements	$ 350,000					Continued improvement	Operating Income
7	600 blk Davis		350,000				Continued improvement	Operating Income
8	600 blk Oleander				$350,000		Continued improvement	Operating Income
10	Neptune Grove East & West					$ 350,000	Continued improvement	Operating Income
11	Equipment Storage @ water plant	6,000					Store equipment for park and ditches	Operating Income
12	Septic to sewer (South Of Kings bridge)				1,500,000		Need to get residents off Septic tanks	Operating Income
13	Sludge Pump	$19,000					Belt old	Operating Income
14	Chopper Pump	$7,000					Lift Station Replacement	Operating Income
15	Rehab belt press				$200,000		1994 equipment - key piece of equipment	Operating Income
16	Scum pump	$12,000	$10,000				functioning, need 2. The one functioning has to be babied to work	Operating Income
17	Influent pump	$20,000	$16,000	$16,000	$40,000		Over 20 years old/need replacement - essential equipment	Operating Income
18	Grit System		75,000				Essential piece - beyond outdated, refurbished several times already	Operating Income
19	RAS Pump	7,000	20,000				Over 20 years old - need replacement	Operating Income
20	Stainless Steel -air line replacement			140,000			Airline has had hole for years we have been patching, needs to be replaced.	Operating Income
21	Inline PH Meter			6,000			Require spare to operate.	Operating Income
22	Clarifier motor			15,000			Extra motor required to operate plant.	Operating Income
23	Anoxic Mixer	20,000					Refurbished 1 mixer - essential piece of equipment.	Operating Income
24	PW Painting & Repairs		5,000				Maintenance needed and overdue.	Operating Income
25	PW roof Replacement		18,750				Orginal roof, 2004 have patched many holes	Operating Income
26	PW carpet/tile replacement			7,500			2004/original and stained in common area only, tile is pulling up - orginal	Operating Income
								Operating Income
	Total:	$ 1,041,000	$ 5,994,750	$ 909,500	$ 2,120,000	$ 1,100,000		

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

Water Department Capital Requests

	Capital Asset Requested	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Notes
1	Truck replace	35,000					Normal replacement
2	Equipment Storage Building at Water plant	6,000					Store equipment for park and ditches
3	Bay,Pine, Oak St Water improvements	250,000					Continuation to replace old lines
4	600 blk Davis		250,000				Continuation to replace old lines
5	600 blk Oleander			250,000			Continuation to replace old lines
6	Neptune Grove East & West				250,000		Continuation to replace old lines
7	Hagler Dr					250,000	Continuation to replace old lines
8	Meter Reader truck replace	22,000					Normal replacement
9	truck replacement		40,000				Normal replacement
10	New buggy for meter reader		15,000				2009 starting to be worn out
11	Well #1 Pump Replacement	40,000					1970s pump - rusted out - will cost 200k for new well
12	ground storage tanks- re-coated	150,000	125,000				Re-line the waster storage tanks - 350k 250k gallon tanks
	Total:	$ 503,000	$ 430,000	$ 250,000	$ 250,000	$ 250,000	

Water Department Funding

	Asset	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Funding Source
1	Truck replace	35,000					Operating Income
2	Equipment Storage Building at Water plant	6,000					Operating Income
3	Bay,Pine, Oak St Water improvements	250,000					Operating Income
4	600 blk Davis		250,000				Operating Income
5	600 blk Oleander			250,000			Operating Income
6	Neptune Grove East & West				250,000		Operating Income
7	Hagler Dr					250,000	Operating Income
8	Meter Reader truck replace	22,000					Operating Income
9	truck replacement		40,000				Operating Income
10	New buggy for meter reader		15,000				Operating Income
11	Well #1 Pump Replacement	40,000					Operating Income
12	ground storage tanks- re-coated	150,000	125,000				Operating Income
	Total:	$503,000	$430,000	$250,000	$250,000	$250,000	

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

Stormwater Department Capital Requests

	Capital Asset Requested	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	Notes
1	Replace Culvert @ Florida Blvd.	950,000		-	-	-	Choke Point (estimated $1,201,843.70 Mill/$350 Grant)
2	Replace Culvert @ Davis Street	-		1,200,000	-	-	Choke Point
3	Replace Culvert @ Bay Street	-	1,200,000		-	-	Choke Point
4	Replace Culvert @ Forest/Hopkins	-	-	-		1,200,000	Choke Point
5	Laterals -Lemon, Cherry, Pine, North, Oleander, Florida Blvd				13,076,709		Undersized/old pipe
6	Menzi Muck (Lease Purchase)	14,500	14,500	14,500	14,500	14,500	Portion of payment for Capital Lease
7	Street sweeper replace			150,000			Refurbished 1 time already to extended life (2007)
8	Backhoe- replace	90,000					Critical 2 are not able to be driven without repairing continually
9	Trackhoe-Bobcat				80,000	-	Normal Replacement
10	Truck Replacement	30,000		-		30,000	Normal Replacement
11	4" pump			35,000			Old equipment/ sun wears them out
12	Equipment Storage Building at Water plant	6,000					Store equipment for park and ditches
13	PW Painting & Repairs		5,000				Split by 4, no maintenance done since 2004
14	PW carpet/tile replacement			7,500			Split by 4, no maintenance done since 2004
16	PW roof Replacement	18,750					Orginal roof, 2004 have patched many holes
17	CIPP Pipes in City	150,000	60,000	60,000		60,000	RCP crumbling - need lining
18	Boom Mower Replacement				150,000		Old 2011 machine -becoming repair item
	Total:	$ 1,259,250	$ 1,279,500	$ 1,467,000	$ 13,321,209	$ 1,304,500	

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

	Stormwater Department Funding						
	Asset	**FY 2021**	**FY 2022**	**FY 2023**	**FY 2024**	**FY 2025**	**Funding Source**
1	Replace Culvert @ Florida Blvd.	950,000		-	-	-	Grant Funding, Better Jax Tax, Operating Income
2	Replace Culvert @ Davis Street	-		750,000	-	-	Possible Grant Funding/Operating Income
3	Replace Culvert @ Bay Street	-	750,000		-	-	Possible Grant Funding/Operating Income
4	Replace Culvert @ Forest/Hopkins	-	-	-		750,000	Possible Grant Funding/Operating Income
5	Laterals across 3rd -Lemon, Cherry, Pine & North				2,552,000		Operating Income
6	Menzi Muck (Lease Purchase)	14,500	14,500	14,500	14,500	14,500	Operating Income
7	Street sweeper replace			150,000			Operating Income
8	Backhoe- replace	90,000					Operating Income
9	Trackhoe-Bobcat				80,000	-	Operating Income
10	4" pump	30,000		35,000			Operating Income
11	Truck Replacement			-		30,000	Operating Income
12	Equipment Storage Buidlign at Water pla	6,000					Operating Income
13	PW Painting & Repairs		5,000				Operating Income
14	PW carpet/tile replacement			7,500			Operating Income
16	PW roof Replacement	18,750					Operating Income
17	CIPP Pipes in City	$ 150,000	$ 60,000	$ 60,000		$ 60,000	Operating Income
18	Boom Mower Replacement				$ 150,000		Operating Income
	Total:	$1,259,250	$ 829,500	$ 1,017,000	$ 2,796,500	$ 854,500	