



Adopted Budget 2022

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City of
Neptune Beach
City Manager's Office

Stefen Wynn, M.P.A.

September 27th, 2021

Honorable Mayor and City Council
City of Neptune Beach
RE: *City Manager's FY-2022 Budget Letter*

Mayor & Councilors,

With a commitment to fiscal responsibility and support for the City's Vision Plan, I am honored to present the **City's Proposed FY 22 Budget of \$17,105,191** for your consideration. This budget aligns projected resources with the City Council's priorities for the upcoming fiscal year, while continuing to fund special and ongoing programs and projects that support the City's Vision Plan.



"In the future Neptune Beach will ____"

- 1. Be connected from the Intracoastal to the ocean, and to the surrounding beaches communities, by a network of safe and comfortable places to walk, ride a bike, skateboard, and drive.*
 - 2. Have even more vibrant places for the community to gather and celebrate, in addition to easily accessible parks and recreational amenities that allow residents to connect with nature and lead healthy lifestyles.*
 - 3. Provide safe and innovative transportation options to reduce car trips in town.*
 - 4. Continue to protect the natural environments that make it so special, while adapting infrastructure, regulations, and procedures to better address changing social, economic, and climate-related realities.*
-

The official kickoff to the budget planning session for FY-22 began with a Council Roundtable in May 2021. During that session, the City's Elected Officials identified service delivery goals and objectives for the upcoming fiscal year. Staff used the goals and objectives identified during the roundtable to develop departmental budgets for FY-22.

FY-22 Budget processes yielded the: **Prioritize. Coordinate. Fund. Build framework** that city staff used to determine projects and expenses for the upcoming budget year. The proposed budget for all funds totals \$17,105,191. Of that, the General Fund Operating Budget

is \$6,425,540 which is an increase of 2.4% over FY-21. The final adopted millage rate for FY-22 is 3.3656 with anticipated revenues going into the General Fund.

This Budget also includes revenue from the City of Jacksonville's Ordinance 2021-463-E, the CONB is expected to receive \$1,000,000 in funds as part of the Coronavirus Relief, Fiscal Recovery, and Critical Projects Funds from the U.S. Department of Treasury in accordance with the American Rescue Plan Act of 2021.

Highlights of the FY-22 Budget Include the Following:

- Total taxable assessed value increased \$63,217,530 or 6.5%.
- With the increase in assessed values, the **City of Neptune Beach will receive approximately \$3.4 Million**, which is \$200,000 in additional ad-valorem (property tax) revenue over that of 2021.
 - With the increase in assessed values, the **City of Jacksonville will receive approximately \$8.4 Million** in revenue from ad-valorem (property tax), or \$500,000 over that of 2021.
 - The Duval County Public Schools reduced the millage to 5.8080, and with the increase in assessed values, **the school corporation will receive approximately \$6 Million** in revenue from ad-valorem (property tax).
- The Millage rate will remain flat over 2021 at 3.3656.
- Many infrastructure improvements are being funded in 2021, including investments in the Wastewater Treatment Facility to assist the City with meeting the conditions of the FDEP Consent Order.
- Stormwater Improvements are funded for design in FY-22, including projects to assist with relieving problem areas throughout the City.

The City Council continues to appropriate funds to invest in the pension retirement plan for public safety employees, as well as the career tracks program to assist in recruiting, retaining, and training a talented police department.

The City's top priority is to provide excellent service to our Residents, and City staff is fully-committed to that end. We have adopted a continuous improvement mindset and are analyzing current procedures and policies for deficiencies, so that revisions can be made to improve the quality and efficiency to the delivery of services to our Residents.

Through excellent communication, exceptional customer service and utilizing data to drive decision making, the City will continue to focus on improving service delivery to ensure fiscal responsibility.

Capital Improvements

In FY-22, the City will invest more than \$125,000 in repairs and maintenance to existing City Facilities such as the roof and façade at City Hall. There is \$200,000 of road paving budgeted for the upcoming fiscal year, which hasn't been completed in over four years.

The City will also invest over \$1.75 Million in repair and improvements to existing infrastructure, using revenue from appropriate Enterprise Funds. Additionally, the City received American Rescue Plan Act funding late in the budget process. The first tranche of funding was received in September and a budget amendment will be discussed after the first of the Fiscal Year. Staff will prepare a report but will ask to invest all of the funding in improvements to infrastructure related to the City's Wastewater Treatment operations (both sanitary sewer and storm sewer).

Council Objectives and Priorities

During the May Roundtable Meeting objectives, service delivery and priorities were defined that assisted in the creation of the FY-22 Budget.



Council also discussed the importance of establishing a Community Redevelopment Agency to assist with repairing failing infrastructure throughout the City. In FY-22 Staff will begin the process to establish a CRA within an area of the City that is generally bordered by Atlantic Boulevard to the North, 3rd Street to the East, Florida Boulevard to the South and the Intracoastal to the West. Establishing a CRA will be imperative to improving critical infrastructure projects throughout the City.



The City Council also discussed Quicker, Lighter Cheaper (QLC) projects that can be completed around the City. QLC projects are economical (cheap), high-impact projects that significantly improve the Quality of Life to our Residents. The FY-22 Budget includes available funding for QLC projects.

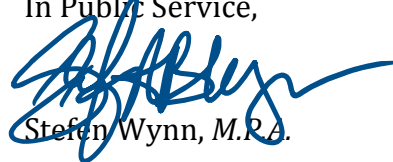


The Development of FY-22's proposed Budget has been a highly collaborative process between the Mayor and Council, City Manager, Department Heads, their staff and the Finance Department. I'm proud of the effort that went into drafting this **balanced** budget and I applaud everyone's hard work. I am grateful for a dedicated and talented staff that is committed to delivering excellent services for the Residents that we serve.

On behalf of my entire staff, we look forward to serving the Residents of Neptune Beach, "*an eclectic and friendly beachside hometown with beautiful streets and open spaces.*" It is my firm belief that this budget represents a commitment from staff to focus on maintaining, repairing, and improving the critical infrastructure that our Residents rely on and maintain the safe and inviting city in which Residents pleasantly live.

I look forward to the challenges FY-22 brings and am excited about the prospects for Neptune Beach in the coming fiscal year.

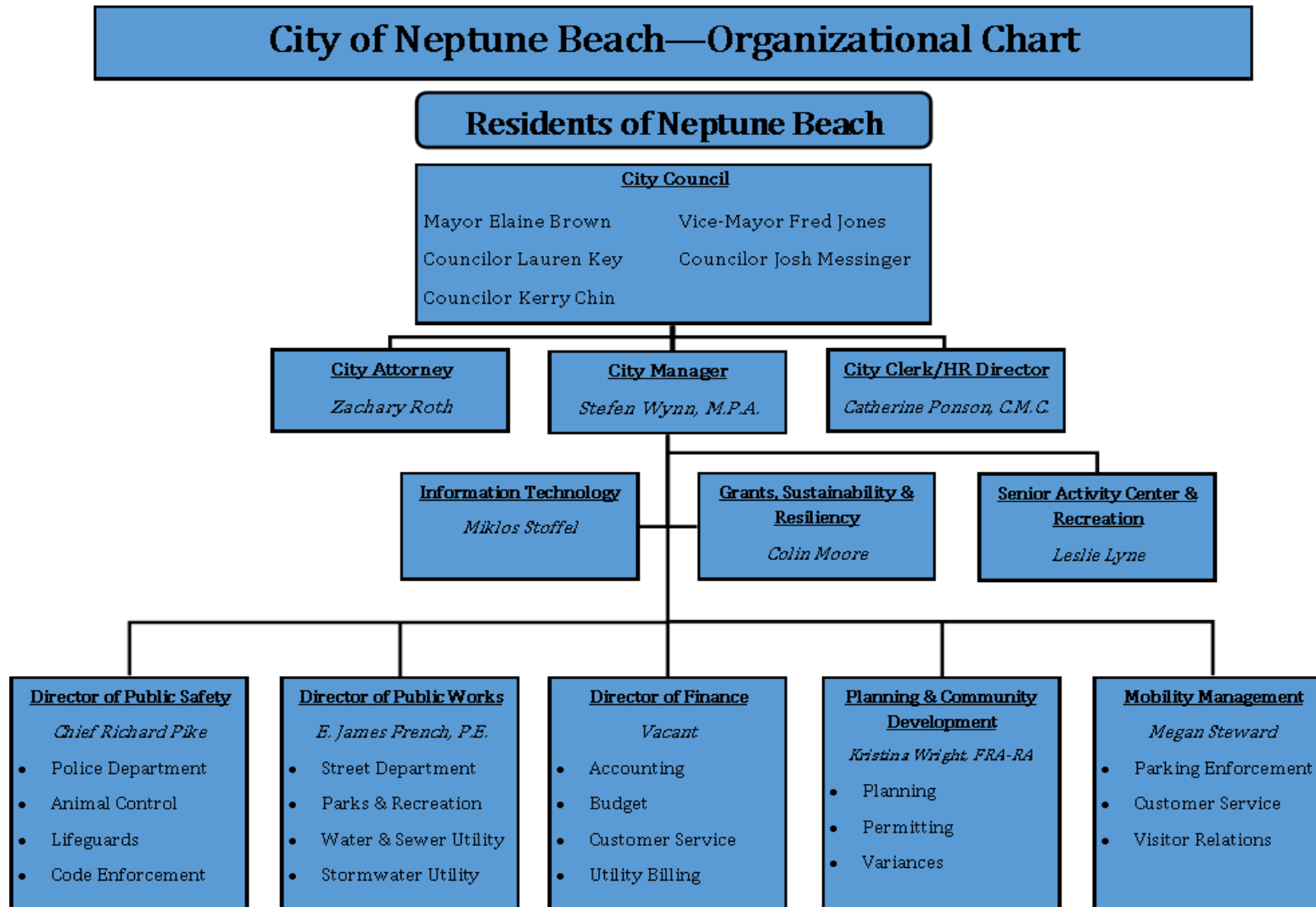
In Public Service,

A handwritten signature in blue ink, appearing to read 'Stefan Wynn', with a stylized flourish extending to the right.

Stefan Wynn, M.P.A.

Neptune Beach City Manager

ORGANIZATIONAL CHART



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 Principles

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 to identify and address material variances. Since no plan can 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.

A summary of the timing and principal steps in the budget process follows:

April - May	<p>City Manager establishes service level goals and broad citywide objectives for the upcoming budget year.</p> <p>The Finance Department reviews and prepares the necessary forms and instructions and distributes them to the individual departments.</p>
May - June	<p>City Manager meets with Department Heads to review budget requests.</p> <p>Department Heads return budget requests to the Finance Department for review and compilation of preliminary budget document.</p>
June - August	<p>City Manager adopts the Not To Exceed millage rate.</p> <p>City Manager and Finance Director present proposed budget to the City Council for review.</p>
September	<p>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.</p> <p>At the second hearing, the budget ordinance is adopted.</p>

FUNDS

General Fund

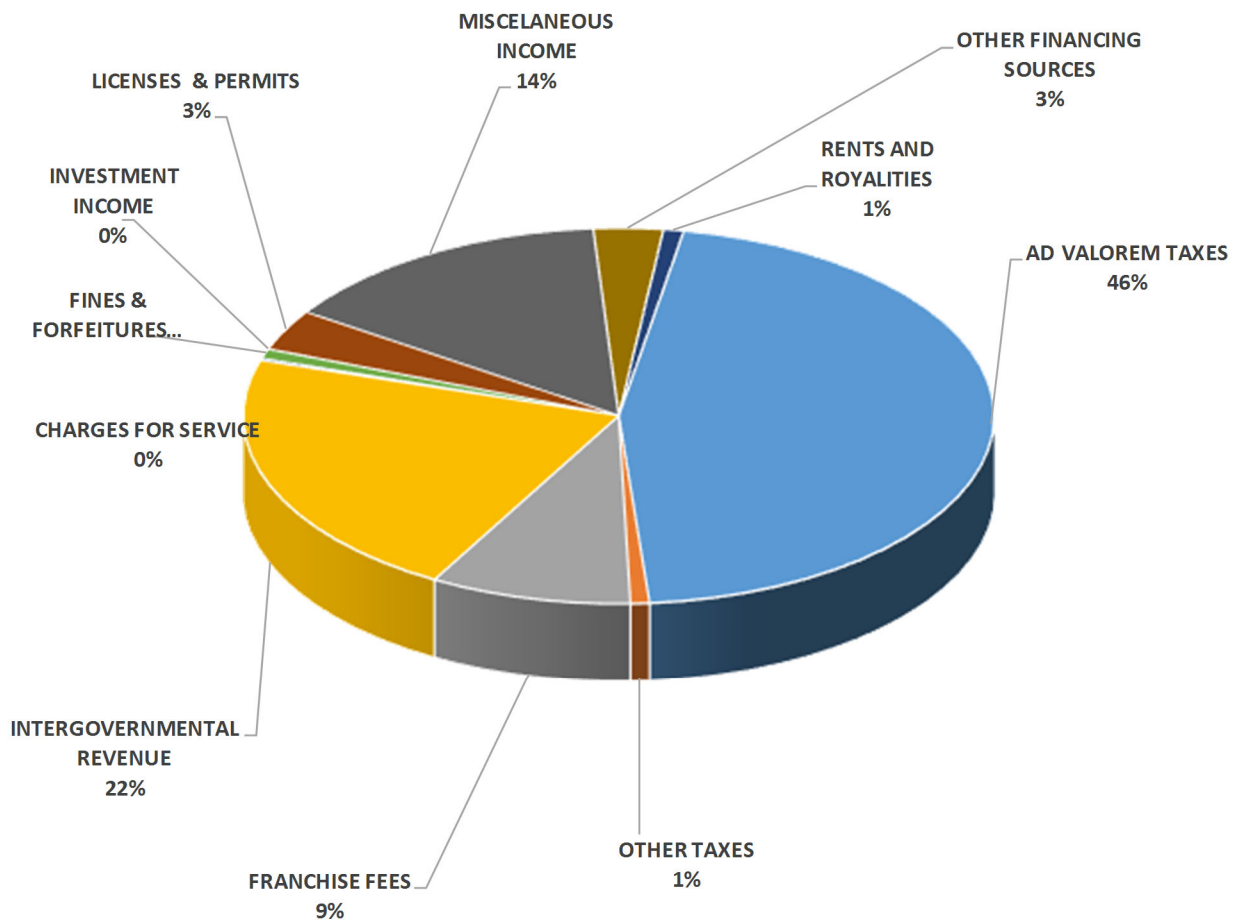
The General Fund is used to account for the resources devoted to financing the general services that a City performs for its citizens, such as police, building and zoning, maintenance of streets and roads, and other services. Property taxes, sales taxes, franchise fees, fines and other sources of revenue 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	3,143,814	46%
OTHER TAXES	55,761	1%
FRANCHISE FEES	592,200	9%
INTERGOVERNMENTAL REVENUE	1,479,945	22%
CHARGES FOR SERVICE	12,730	0%
FINES & FORFEITURES	56,025	1%
INVESTMENT INCOME	2,500	0%
LICENSES & PERMITS	240,000	4%
MISCELLANEOUS INCOME	1,000,000	15%
OTHER FINANCING SOURCES	205,000	3%
RENTS AND ROYALTIES	59,591	1%

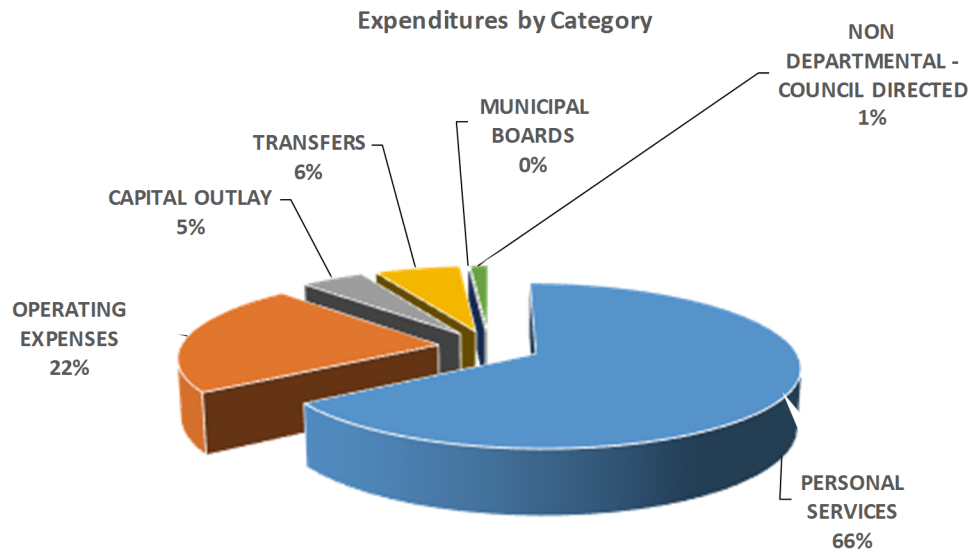
\$	6,847,566	100%
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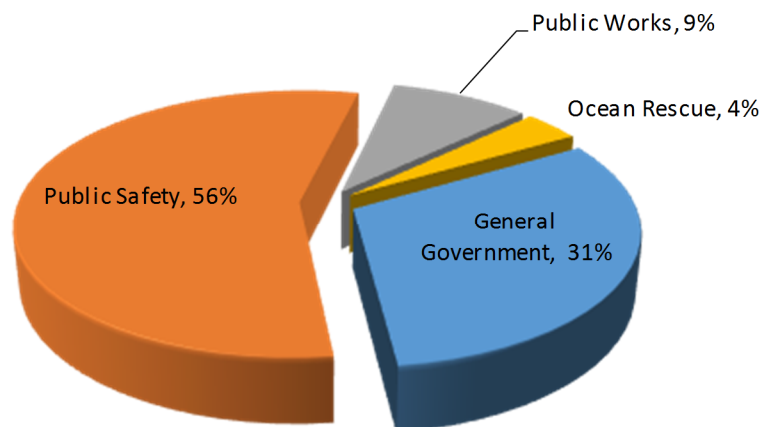
GENERAL FUND REVENUE	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REAL PROPERTY TAXES	\$ 2,675,996	\$ 2,915,180	\$3,067,201	\$ 3,133,814
PERSONAL PROPERTY TAXES	53,453	50,514	53,678	55,761
DELINQUENT REAL PROPERTY	116,680	5,297	4,300	10,000
JAX BEACH ELEC. FRANCHISE	225,700	219,348	210,700	220,000
GAS FRANCHISE	1,449	1,889	1,900	1,400
SANITATION FRANCHISE	127,908	125,719	126,700	128,400
TELECOMMUNICATIONS TAX	265,652	259,273	259,500	242,400
PROFESSIONAL/OCCUPATIONAL. LICENSES	46,917	47,580	47,300	20,000
BUILDING PERMITS	113,246	148,655	152,200	181,000
PLAN REVIEW FEES	33,838	35,114	37,200	38,000
Building Department Credit Card Fees	3,571	1,461	4,000	-
INSPECTION FEES	37,186	1,515	37,000	1,000
FEDERAL GRANT - PUBLIC SAFETY	-	16,837	50,000	-
DISASTER RELIEF FUNDING/FEMA FUNDING	470,772	49,396	75,000	-
11 CENT CIG. TAX/REV. SHARING	206,234	189,961	174,700	181,360
ALCOHOLIC BEVERAGE. LICENSES	9,392	9,153	8,800	10,300
LOCAL HALF CENT SALES TAX	803,251	758,345	754,000	856,800
MOTOR FUEL TAX REBATE	2,169	2,218	2,400	2,400
FDOT GRANT	36,301	34,612	34,600	40,000
JAG C GRANT	56,427	-	22,600	98,735
911 USER FEES	107,030	90,486	37,000	38,110
FLORIDA BLVD. MAINTENANCE	37,203	38,319	236,000	250,740
LIFEGUARD/BEACH CLEAN-UP	236,345	243,435	11,000	-
COUNTY OCCUPATIONAL TAX	11,205	10,589	2,000	1,500
Bank Fee's / Charges	0	(49)	2,300	3,500
BOARD OF APPEALS FEES	1,900	900	-	-
PLANNING REVIEW BOARD FEE	3,989	3,622	8,200	8,200
LIEN LETTERS	8,920	8,883	-	-
COPIES	2,411	916	1,000	500
ID & FINGERPRINT CHARGES	84	80	100	100
ZONING VERIFICATION CHARGES	175	95	100	360
ELECTION QUALIFYING FEES	-	570	600	-
INCIDENT REPORTS	79	9	-	70
COURT FINES	30,170	17,219	19,800	35,000
PARKING TICKETS	12,178	23,024	21,700	18,000
ALARM VIOLATIONS	350	50	-	25
ANIMAL CONTROL VIOLATIONS	8,281	3,410	4,600	3,000
CODE ENFORCEMENT VIOLATIONS.	250	1,810	1,400	-
INTEREST ON INVESTMENTS	48,637	15,225	63,600	2,500
STATE BOARD ADMIN INTEREST	450	236	100	-
CELLULAR TOWER RENTALS	85,612	89,610	55,800	40,000
FOP LODGE RENTAL	44	-	-	-
BREWHOUND RIGHT-OF-WAY LEASE	2,600	2,400	2,500	2,400
FISH CAMP SIDEWALK RENTAL	4,935	2,879	4,000	4,934
HAWKERS NEPTUNE BEACH SIDEWALK LEASE	2,753	3,142	2,500	2,923
FLYING IGUANA SIDEWALK RENT	4,935	2,879	4,000	4,934
SOUTHCOAST BEACHES SIDEWALK RENT	2,200	2,400	2,200	2,400
001-0000-362-50-00	-	-	-	-
THE LOCAL DUMPSTER PAD RENTAL	-	1,000	1,000	1,000
GREEN MARKET LEASE PAYMENT	-	1,440	1,400	-
NEPTUNE HOUSE RENTALS	856	2,172	2,200	1,000
SURPLUS EQUIPMENT SALES	23,614	25,844	26,000	5,000
OTHER MISC. REVENUES	116,142	32,980	32,499	1,000,000
Interfund Transfers	10,000	130,000	130,000	-
CONTRIB. FROM WATER/SEWER	95,000	120,000	95,000	130,000
CONTRIB. FROM OTHER FUNDS	-	-	-	75000
APPROPRIATED FUND BALANCE	-	-	675,893	-
TOTAL REVENUE	\$ 6,144,491	\$ 5,747,641	\$6,568,272	\$ 6,852,566

GENERAL FUND EXPENDITURES

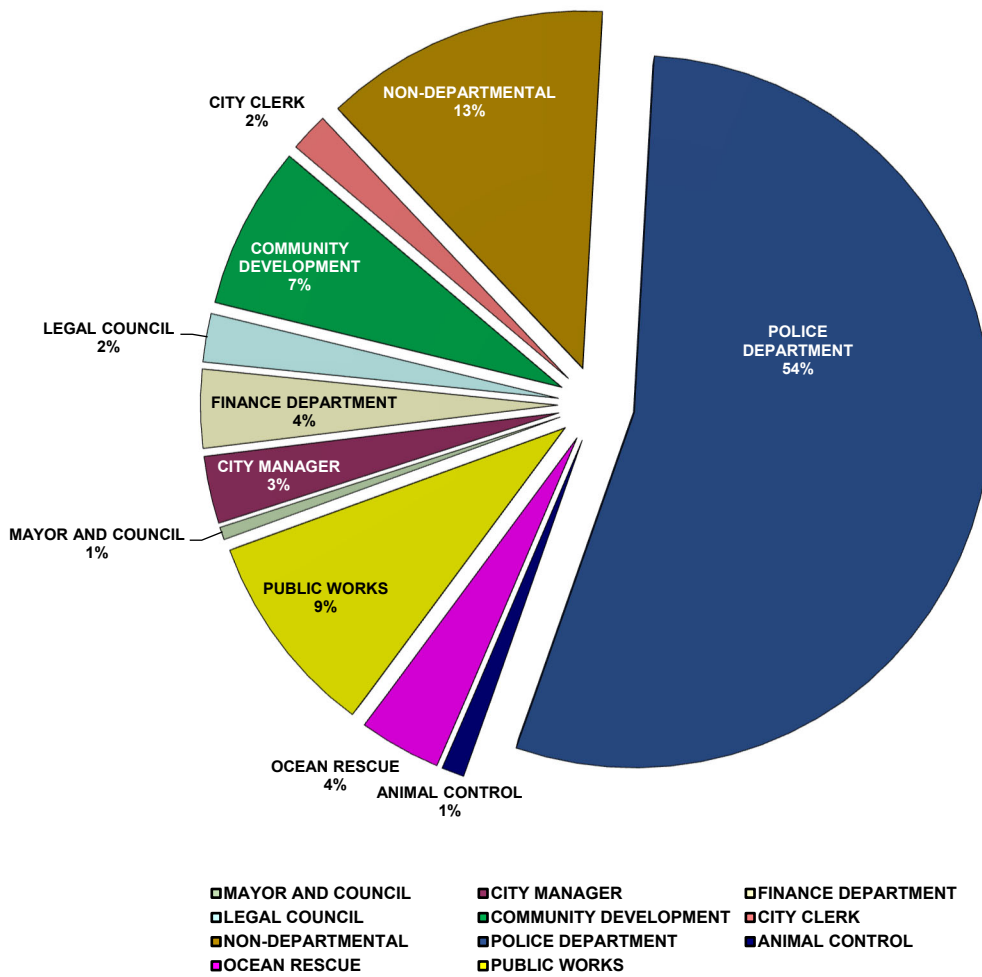
PERSONAL SERVICES	\$ 4,490,265
OPERATING EXPENSES	1,528,027
CAPITAL OUTLAY	319,398
TRANSFERS	427,076
MUNICIPAL BOARDS	200
NON DEPARTMENTAL - COUNCIL DIRECTED	87,600
	<u>\$ 6,852,566</u>



Expenditures by Category

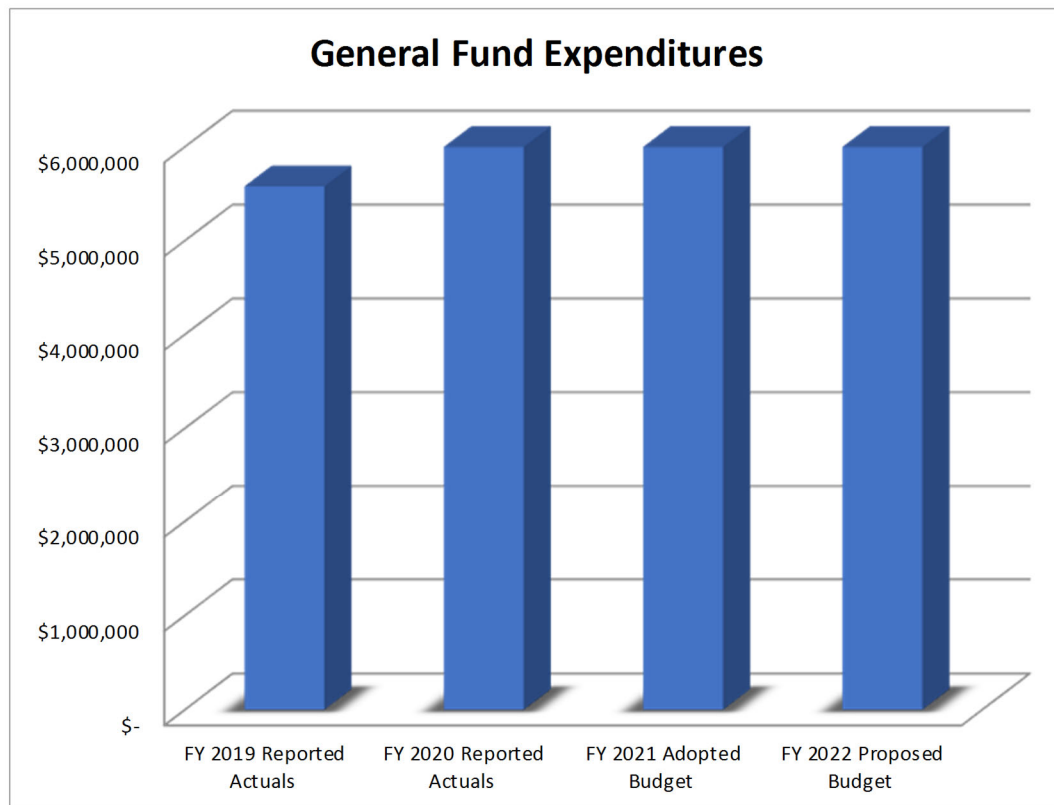


General Fund Expenditures by Department



**GENERAL FUND EXPENDITURES
BY DEPARTMENT**

DEPARTMENTS	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
MAYOR AND COUNCIL	\$ 38,566	\$ 33,747	\$ 37,854	\$ 39,120
CITY MANAGER	163,305	148,199	217,492	208,908
FINANCE DEPARTMENT	123,272	146,051	133,995	243,465
LEGAL COUNCIL	187,498	177,643	150,000	150,125
COMMUNITY DEVELOPMENT	207,479	553,309	557,306	505,979
CITY CLERK	104,656	115,885	124,765	120,280
NON-DEPARTMENTAL	380,349	395,544	571,602	886,791
POLICE DEPARTMENT	3,439,501	3,741,866	3,732,541	3,734,463
ANIMAL CONTROL DIVISION	70,367	69,776	70,130	70,400
PUBLIC WORKS DEPARTMENT	611,132	762,117	703,158	636,575
OCEAN RESCUE / BEACH CLEANUP	253,676	260,515	269,429	256,460
TOTAL EXPENDITURES	\$ 5,579,801	\$ 6,404,652	\$ 6,568,272	\$ 6,852,566



CITY OF NEPTUNE BEACH 2021-2022

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.

MAJOR GOALS AND CHANGES

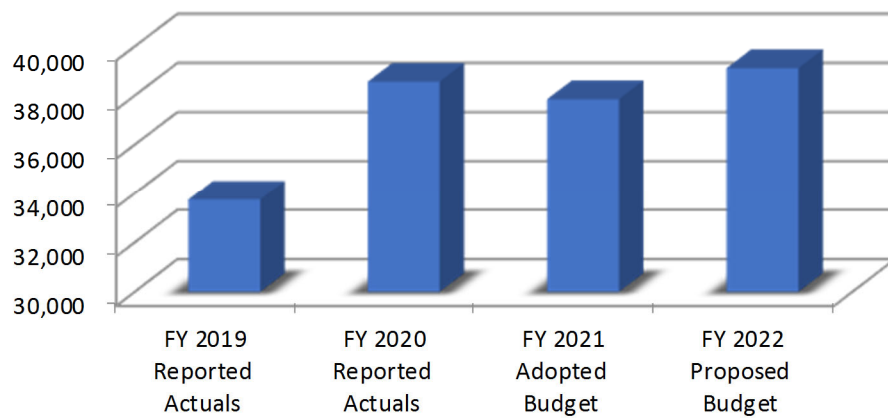
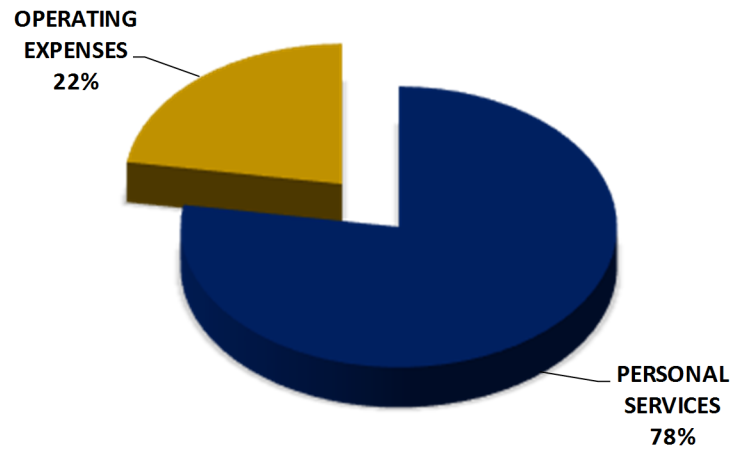
1. Establish an effective policy framework to ensure efficient operations of the City of Neptune Beach to meet the needs of the residents and visitors of the City.

MAYOR AND COUNCIL

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
EXPENDITURES				
EXECUTIVE SALARIES	\$ 25,000	\$ 27,000	\$ 30,614	\$ 27,810
FICA	1,550	1,674	1,898	1,725
WORKERS' COMPENSATION	63	-	68	380
MEDICARE	363	392	444	405
TRAVEL & PER DIEM	4,029	149	1,200	1,200
INSURANCE	336	345	360	800
PROMOTIONAL ACTIVITIES	2,071	2,453	800	3,000
OFFICE SUPPLIES	1,716	275	1,350	600
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,002	1,175	320	2,000
EDUCATIONAL COURSES	2,437	285	800	1,200
	<u>\$ 33,747</u>	<u>\$ 38,566</u>	<u>\$ 37,854</u>	<u>\$ 39,120</u>

MAYOR AND COUNCIL

PERSONAL SERVICES	\$ 30,320	78%
OPERATING EXPENSES	8,800	22%
CAPITAL OUTLAY	-	0%
	\$ 39,120	



CITY OF NEPTUNE BEACH

2021 – 2022

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.

MAJOR GOALS AND CHANGES

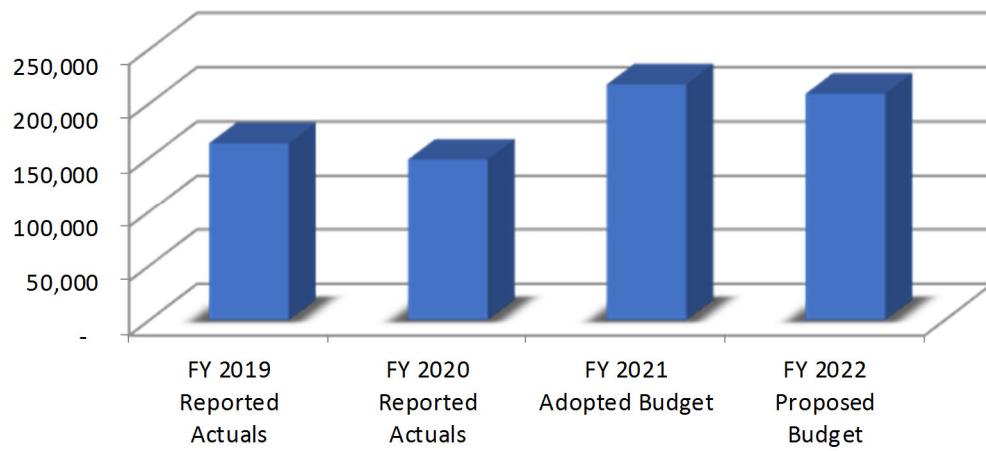
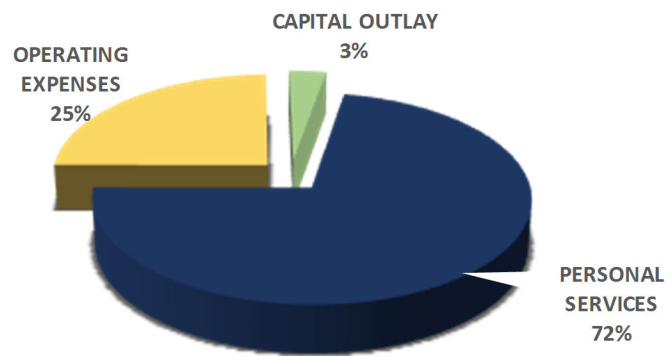
1. To implement new management techniques as necessary to ensure the effective operation of the various department of the City. Direct and assist in implementing the Pay-for-Parking Program and manage the multi-year Jarboe improvement project.
2. Implement Individual Development Plans with Department 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.

CITY MANAGER

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 103,817	\$ 88,323	\$ 144,387	\$ 108,810
SPECIAL PAY	590	480	-	500
FICA	6,072	4,961	8,952	6,800
RETIREMENT CONTRIBUTIONS	13,923	3,365	14,862	8,000
LIFE & HEALTH INSURANCE	22,687	17,909	25,778	25,000
WORKERS' COMPENSATION	303	3,599	335	200
MEDICARE	1,478	1,160	2,094	1,600
OTHER CONTRACTUAL SERVICES	-	45	150	6,973
TRAVEL & PER DIEM	380	10,835	2,200	3,200
INSURANCE	459	492	510	5,200
REPAIR & MAINTENANCE	-	-	400	2,900
PRINTING & BINDING	-	-	-	250
PROMOTIONAL ACTIVITIES	-	-	-	1,500
OFFICE SUPPLIES	2,422	5,698	3,000	5,000
OPERATING SUPPLIES	1,458	2,691	1,875	1,875
BOOKS, SUBSCRIPTIONS & MEMBERSHIP	4,148	4,141	4,200	6,200
EDUCATIONAL COURSES	568	-	2,750	9,400
VEHICLE REPAIR & MAINTENANCE	-	-	-	1,500
GAS, OIL, & LUBRICANTS	-	-	-	1,500
VEHICLE ALLOWANCE	5,000	4,500	6,000	6,000
MACHINERY & EQUIPMENT	-	-	-	6,500
	<u>\$ 163,305</u>	<u>\$ 148,199</u>	<u>\$ 217,492</u>	<u>\$ 208,908</u>

CITY MANAGER

PERSONAL SERVICES	\$	150,910	72%
OPERATING EXPENSES		51,498	25%
CAPITAL OUTLAY		6,500	3%
	\$	<u>208,908</u>	



CITY OF NEPTUNE BEACH

2021 – 2022

FINANCE

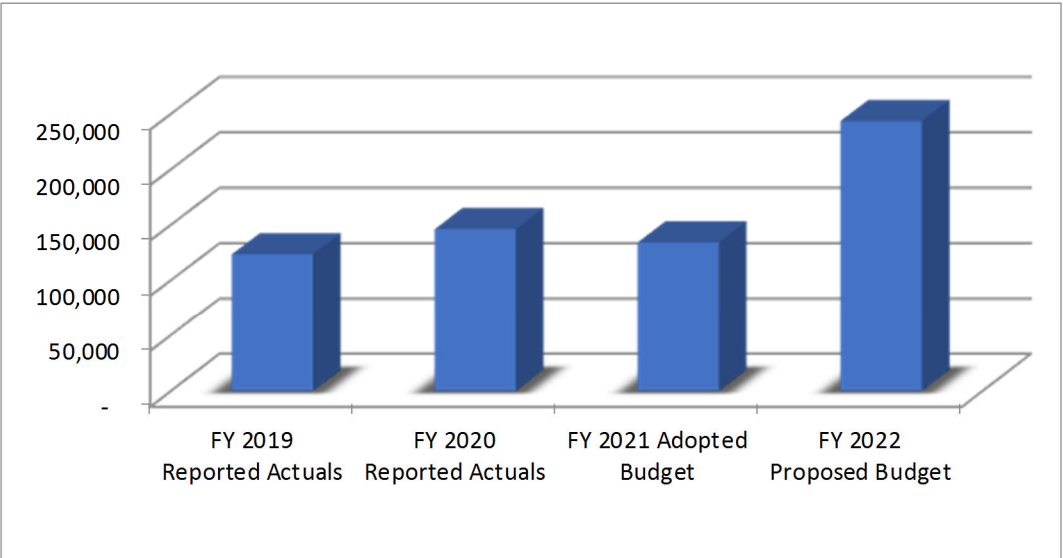
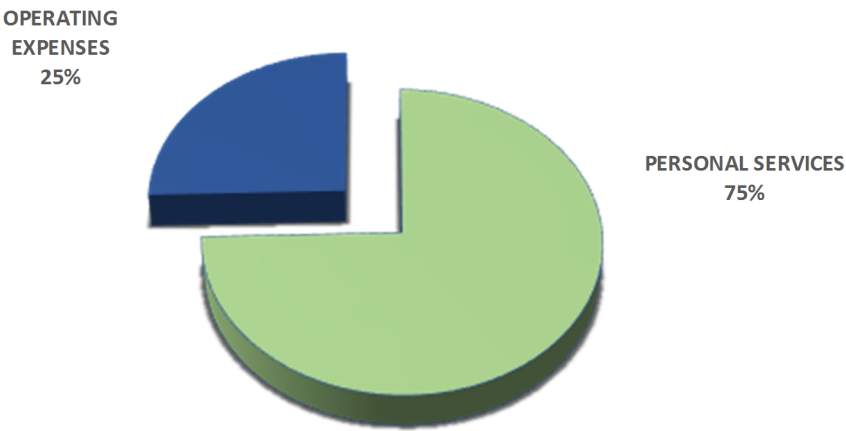
MISSION To enhance and promote professional management of governmental resources, accomplished in part by identifying, developing and advancing fiscal strategies and practices for the public benefit, and by maximizing the return to the City on each dollar spent for equipment and services. The Finance 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.

FINANCE DEPARTMENT

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 75,965	\$ 90,447	\$ 83,896	\$ 143,000
OVERTIME	398	331	-	2,000
SPECIAL PAY	563	630	-	300
FICA	4,679	4,631	5,202	9,000
RETIREMENT CONTRIBUTIONS	4,236	5,785	7,851	9,950
LIFE & HEALTH INSURANCE	6,073	6,664	8,883	15,000
WORKERS' COMPENSATION	242	4,109	182	180
MEDICARE	1,094	1,083	1,216	2,100
ACCOUNTING & AUDIT	11724.58	18059.5	13,650	13,650
OTHER CONTRACTUAL SERVICES	247	222.52	260	30,000
TRAVEL & PER DIEM	2104.22	427.14	1,200	1,200
COMMUNICATIONS SERVICES	840	1066.95	500	960
POSTAGE (INC. FED EX)	83.7	0	100	100
INSURANCE	1064.25	957.54	1,000	1,200
REPAIR & MAINTENANCE	4313.41	3280.06	4,030	4,950
PRINTING & BINDING			100	-
OFFICE SUPPLIES	6972.49	5556.94	3,675	3,800
OPERATING SUPPLIES	760.42	1520.86	800	2,600
BOOKS, SUBSCRIPTIONS & MEMBERSHIP	557.99	1244.87	550	2,475
EDUCATIONAL COURSES	1353.99	35	900	1,000
	<u>\$ 123,272</u>	<u>\$ 146,051</u>	<u>\$ 133,995</u>	<u>\$ 243,465</u>

FINANCE DEPARTMENT

PERSONAL SERVICES	\$	181,530
OPERATING EXPENSES		61,935
CAPITAL OUTLAY		-
	\$	<u>243,465</u>



CITY OF NEPTUNE BEACH

2021 – 2022

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 to contract Ansbacher Law firm as a City's Legal Counsel.

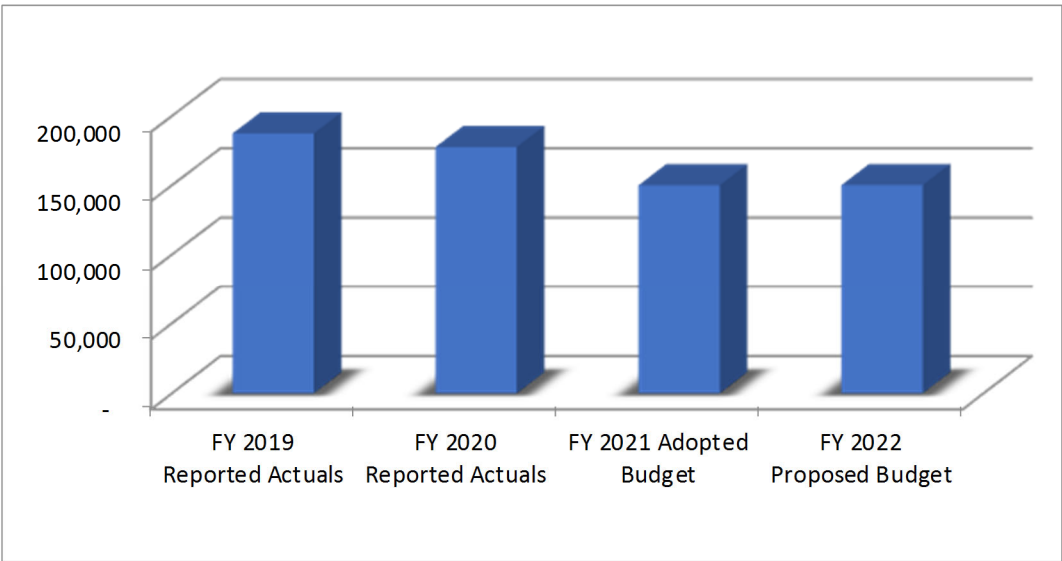
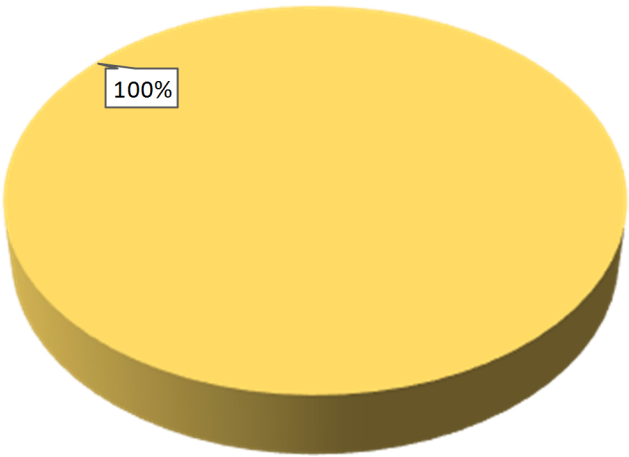
LEGAL

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
EXPENDITURES				
REGULAR SALARIES	\$ 45,456	\$ -	\$ -	\$ -
FICA	2,662	-	-	-
LIFE & HEALTH INSURANCE	3,196	-	-	-
WORKERS COMPENSATION	102	-	-	-
MEDICARE	622	-	-	-
PROFESSIONAL SERVICES	135,347	177,524	150,000	150,000
TRAVEL & PER DIEM	-	-	-	-
COMMUNICATIONS SERVICES	-	-	-	-
INSURANCE	-	-	-	-
OFFICE SUPPLIES	-	-	-	-
OPERATING SUPPLIES	-	-	-	-
BOOKS, SUP SCRIP & MEMBER	113	119	-	125
EDUCATIONAL COURSES	-	-	-	-
	<u>\$ 187,498</u>	<u>\$ 177,643</u>	<u>\$ 150,000</u>	<u>\$ 150,125</u>

LEGAL COUNSEL

PERSONAL SERVICES	
OPERATING EXPENSES	\$ 150,125
CAPITAL OUTLAY	-
	<u>\$ 150,125</u>

■ OPERATING EXPENSES



CITY OF NEPTUNE BEACH

2021 – 2022

COMMUNITY DEVELOPMENT DEPARTMENT

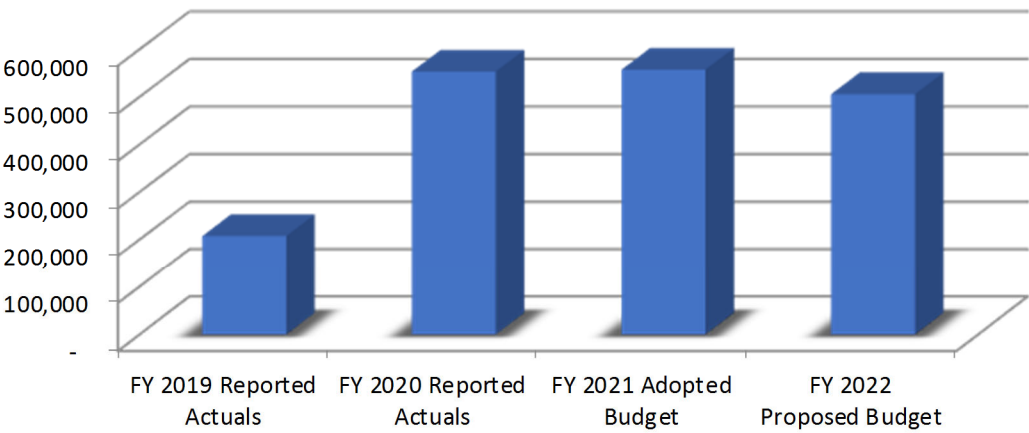
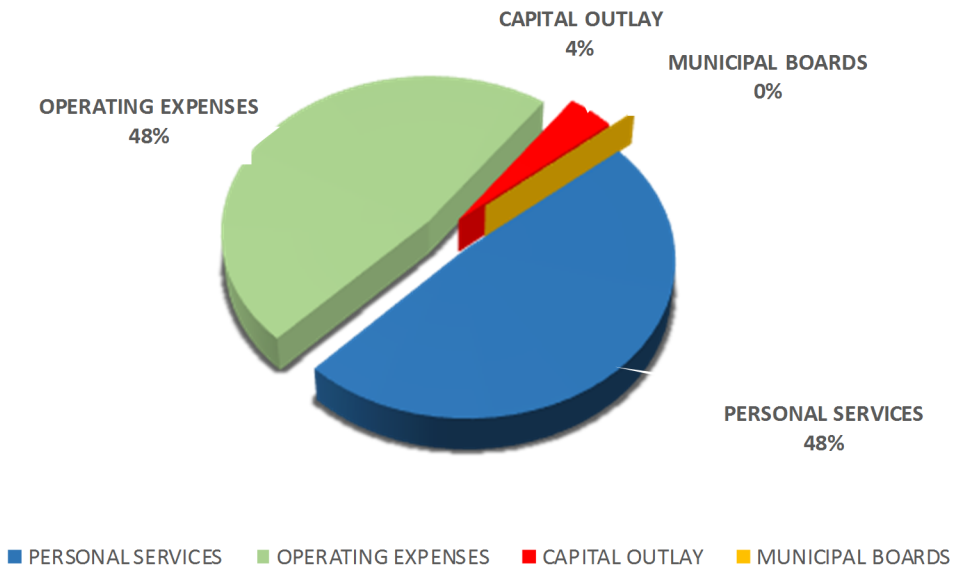
MISSION To provide the City of Neptune Beach residents and contractors with courteous, friendly, and knowledgeable information. To review and process permits. To provide a thorough inspection process that assures the residents and business owners of a well-constructed structure. Maintain zoning regulations,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

COMMUNITY DEVELOPMENT

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 83,455	\$ 154,385	\$ 198,677	\$ 195,000
OVERTIME	10	-	-	500
SPECIAL PAY	1,500	1,500	-	1,600
FICA	5,122	10,326	12,318	12,300
RETIREMENT CONTRIBUTIONS	6,730	7,539	7,120	7,300
LIFE & HEALTH INSURANCE	961	27,324	1,250	23,700
WORKERS' COMPENSATION	1,816	2,865	975	1,200
MEDICARE	1,198	2,415	2,881	2,900
PROFESSIONAL SERVICES	-	251,770	241,055	126,557
OTHER CONTRACTUAL SERVICES	89,306	76,552	76,800	75,000
TRAVEL & PER DIEM	249	-	-	5,500
COMMUNICATIONS SERVICES	-	400	-	480
INSURANCE	3,193	2,953	3,080	4,000
REPAIR & MAINTENANCE	10,343	7,853	9,000	6,150
OPERATING SUPPLIES	3,261	6,488	3,100	3,800
BOOKS, SUBSCRIPTIONS & MEMBERSHIP	-	475	350	13,792
EDUCATIONAL COURSES	-	150	250	6,000
VEHICLE REPAIR & MAINTENANCE	-	-	-	-
GAS, OIL, & LUBRICANTS	334	73	250	-
MUNICIPAL BOARDS	-	240	200	200
MACHINERY & EQUIPMENT	-	-	-	20,000
	<u>\$ 207,479</u>	<u>\$ 553,309</u>	<u>\$ 557,306</u>	<u>\$ 505,979</u>

COMMUNITY DEVELOPMENT

PERSONAL SERVICES	\$	244,500	48%
OPERATING EXPENSES		241,279	48%
CAPITAL OUTLAY		20,000	4%
MUNICIPAL BOARDS		200	0%
	\$	505,779	100%



CITY OF NEPTUNE BEACH

2021 – 2022

CITY CLERK

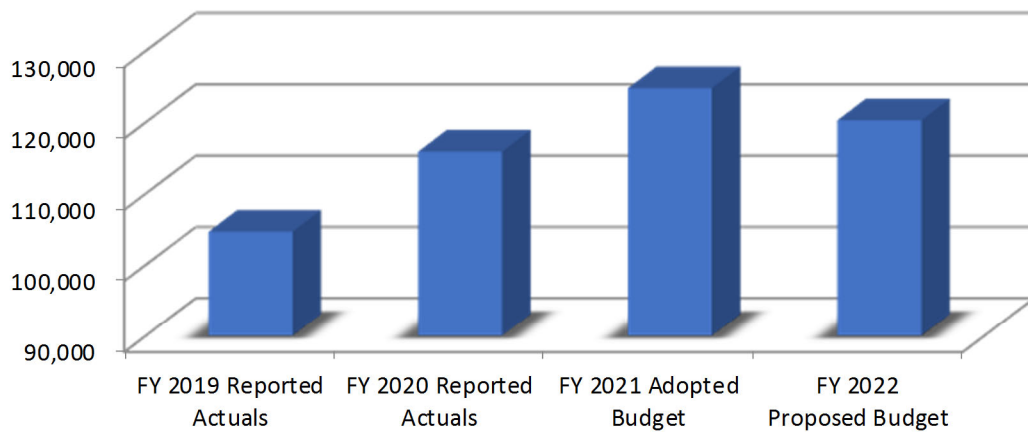
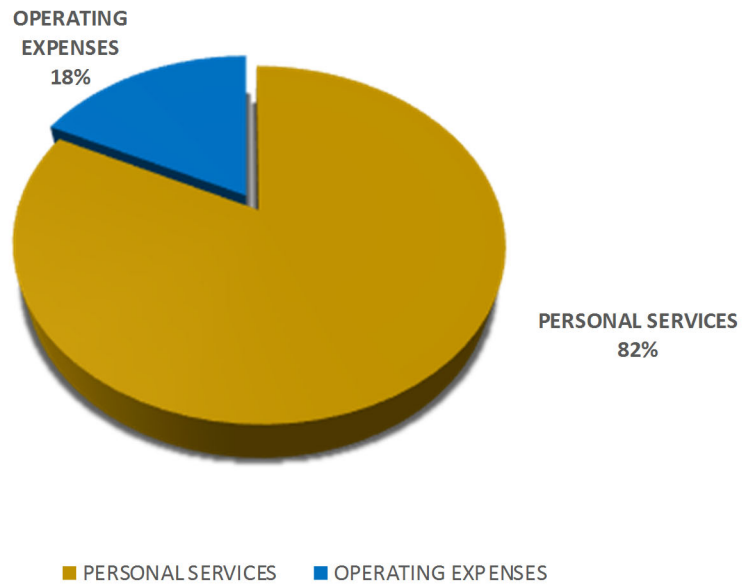
MISSION The mission of the City Clerk is to record and maintain orderly and accessible records of all City Council meetings, discussions and other communications. Additionally, the City Clerk transcribes and maintains the records of all advisory commission activities as directed by the City Council. 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.

CITY CLERK

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 67,314	\$ 77,526	\$ 78,761	\$ 78,000
FICA	3,883	4,519	4,883	4,800
RETIREMENT CONTRIBUTIONS	4,675	5,379	3,968	5,500
LIFE & HEALTH INSURANCE	14,112	14,272	15,151	9,500
WORKERS' COMPENSATION	214	1,451	115	150
MEDICARE	908	1,057	1,142	1,150
OTHER CONTRACTUAL SERVICES	1,257	1,227	1,500	3,000
ELECTION EXPENSES	-	-	-	-
TRAVEL & PER DIEM	737	-	1,200	2,000
COMMUNICATIONS SERVICES	480	595	400	480
INSURANCE	762	783	820	1,000
REPAIR & MAINTENANCE	-	160	-	1,750
PRINTING & BINDING	2,408	1,320	7,000	3,000
PROMOTIONAL & ADVERTISING	2,975	4,378	4,750	4,750
OFFICE SUPPLIES	540	339	1,370	600
OPERATING SUPPLIES	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIP	3,032	2,878	2,625	2,600
EDUCATIONAL COURSES	1,358	-	1,080	2,000
	<u>\$ 104,656</u>	<u>\$ 115,885</u>	<u>\$ 124,765</u>	<u>\$ 120,280</u>

CITY CLERK

PERSONAL SERVICES	\$	99,100	82%
OPERATING EXPENSES		21,180	18%
CAPITAL OUTLAY		-	0%
	<u>\$</u>	<u>120,280</u>	



CITY OF NEPTUNE BEACH

2020– 2021

NON-DEPARTMENTAL

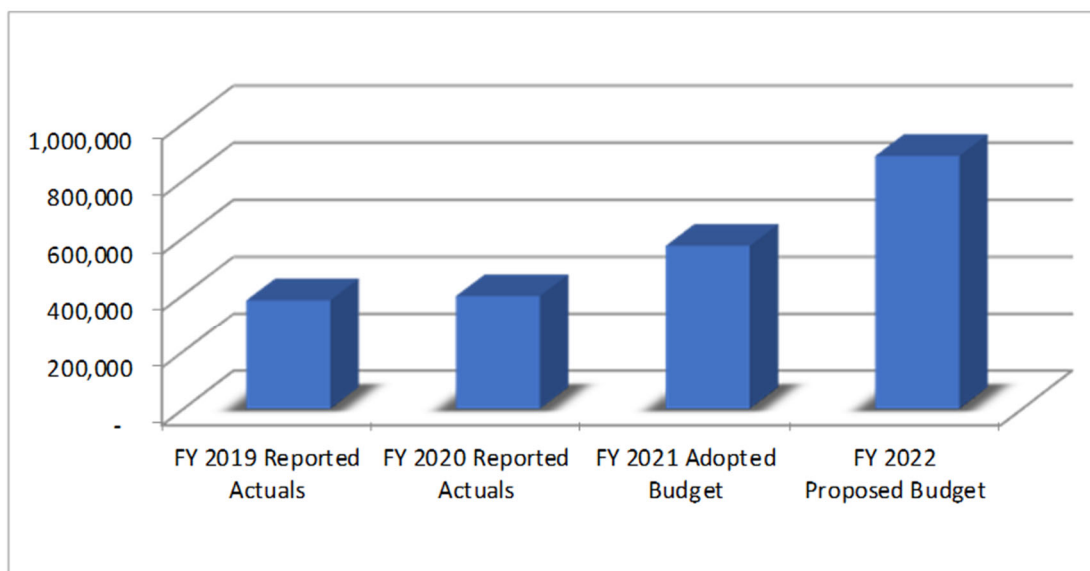
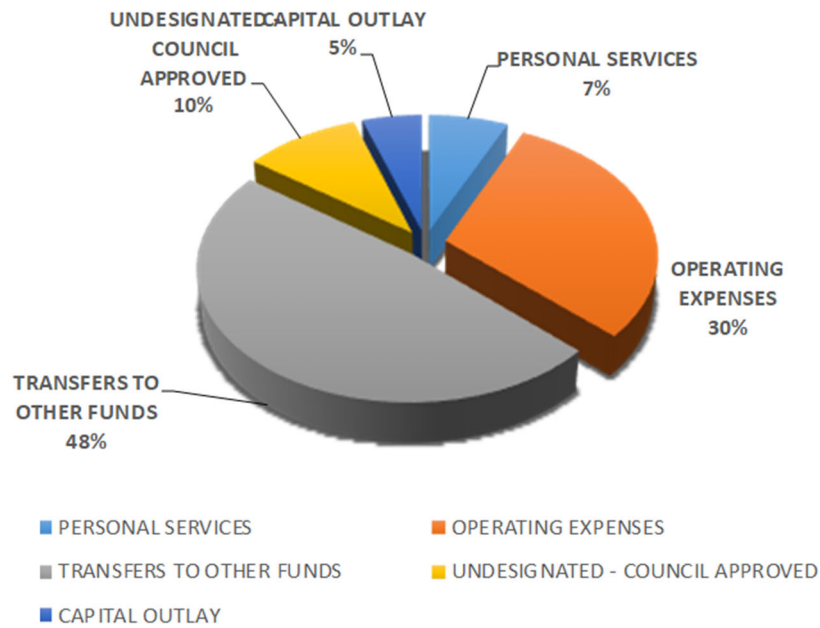
MISSION Non-departmental accounts are used for expenses that are associated with the City Hall Building and are not specifically allocable to any other department

NON-DEPARTMENTAL

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
EXPENDITURES				
REGULAR SALARIES	\$ 7,609	\$ 8,029	\$ 7,982	\$ 40,920
OVERTIME	27	1,055	-	2,500
SPECIAL PAY	-	75	-	380
FICA	448	1,192	495	2,715
RETIREMENT CONTRIBUTIONS	530	623	740	3,760
LIFE & HEALTH INSURANCE	2,388	2,379	3,044	6,800
WORKERS' COMPENSATION	312	-	302	2,270
MEDICARE	105	279	116	640
OTHER CONTRACTUAL SERVICES	22,224	13,686	18,000	96,000
COMMUNICATIONS SERVICES	43,612	41,831	36,600	30,000
POSTAGE & SHIPPING	6,609	7,532	7,750	15,000
UTILITIES	9,903	13,382	13,500	13,500
RENTALS & LEASES	8,354	6,754	7,500	13,000
INSURANCE	38,649	33,102	34,500	42,000
REPAIR & MAINTENANCE	28,580	15,833	29,000	40,000
PROMOTIONAL ACTIVITIES	1,850	1,119	1,000	2,200
OFFICE SUPPLIES	20,712	26,204	13,200	13,200
Operating Supplies	-	355	-	500
Gas, Oil & Lubricants	-	446	-	830
UNIFORMS	13	949	200	100
MISCELLANEOUS EXPENSES	2,200	3,261	1,874	800
BUILDING IMPROVEMENTS	-	22,748	-	45,000
MACHINERY & EQUIPMENT	25,092	10,521	12,500	-
Holiday Expenditures	28,201	3,097	25,000	12,600
HURRICANE EXPENSES	16,230	2,900	5,000	5,000
VIRUS EXPENDITURES	-	82,813	-	45,000
MERIT PAY INCREASE POLICY	-	-	10,000	-
CONTINGENCIES & EMERGENCY	1,868	5,179	50,000	25,000
TRANSFERS	114,833	90,201	293,300	427,076
	<u>\$ 380,349</u>	<u>\$ 395,544</u>	<u>\$ 571,602</u>	<u>\$ 886,791</u>

NON-DEPARTMENTAL

PERSONAL SERVICES	\$ 59,985	7%
OPERATING EXPENSES	267,130	30%
TRANSFERS TO OTHER FUNDS	427,076	48%
UNDESIGNATED - COUNCIL APPROVED	87,600	10%
CAPITAL OUTLAY	45,000	5%
	\$ 886,791	



CITY OF NEPTUNE BEACH

2021 – 2022

POLICE

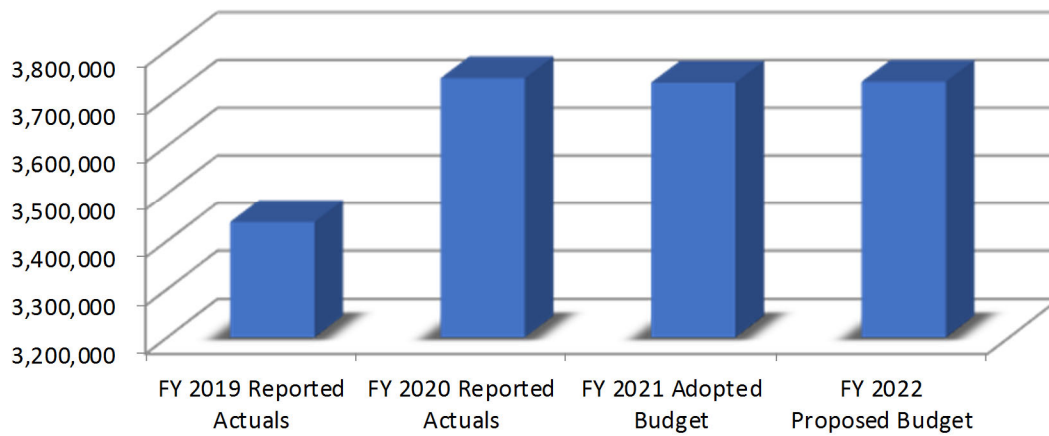
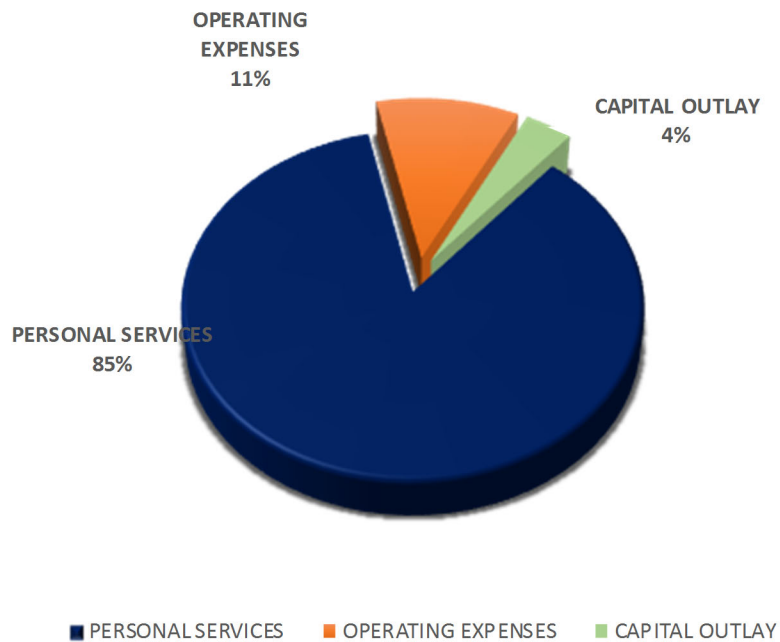
MISSION The mission of the Neptune Beach Police Department is to actively engage in the provision of police services to the public. The combined efforts of Patrol, Communications, Administration, Detectives, and School Crossing Guards provides patrol of the city streets, crime deterrence and prevention, 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.

POLICE DEPARTMENT

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
EXPENDITURES				
REGULAR SALARIES	\$ 1,857,953	\$ 1,877,021	\$ 1,739,173	\$ 1,950,000
OVERTIME	209,378	285,379	-	295,000
SPECIAL PAY	29,695	27,985	65,920	75,000
FICA	123,156	128,938	107,829	148,000
RETIREMENT CONTRIBUTIONS	456,796	525,919	578,941	310,000
LIFE & HEALTH INSURANCE	319,563	292,978	341,850	320,000
WORKERS' COMPENSATION	32,127	27,685	37,210	60,000
MEDICARE	28,803	30,155	25,218	35,000
PROFESSIONAL SERVICES	420	2,995	1,000	1,500
OTHER CONTRACTUAL SERVICES	15,592	21,999	24,000	24,890
INVESTIGATIONS	73	79	1,000	1,200
TRAVEL & PER DIEM	9,130	2,166	4,725	4,000
COMMUNICATIONS SERVICES	96,775	125,892	87,000	90,000
UTILITY SERVICES	147	288	300	300
INSURANCE	59,899	52,791	54,075	65,000
REPAIR & MAINTENANCE	7,028	16,273	20,700	39,000
PROMOTIONAL & ADVERTISING	3,363	3,965	1,650	3,000
OFFICE SUPPLIES	19,981	9,174	13,500	10,000
OPERATING SUPPLIES	27,572	20,056	33,600	39,725
BOOKS, SUBSCRIPTIONS & MEMBERSHIP	1,895	905	3,500	1,000
EDUCATIONAL COURSES	5,119	7,375	11,250	10,000
RADIO REPAIR & MAINTENANCE	-	-	400	-
VEHICLE REPAIR & MAINTENANCE	41,105	53,466	35,000	35,000
GAS, OIL & LUBRICANTS	52,117	46,752	57,000	42,000
UNIFORMS	19,912	30,245	18,750	37,800
BUILDING IMPROVEMENTS	-	18,374	47,000	-
MACHINERY & EQUIPMENT	21,901	133,011	421,950	137,048
	<u>\$ 3,439,501</u>	<u>\$ 3,741,866</u>	<u>\$ 3,732,541</u>	<u>\$ 3,734,463</u>

POLICE DEPARTMENT

PERSONAL SERVICES	\$ 3,193,000	86%
OPERATING EXPENSES	404,415	11%
CAPITAL OUTLAY	137,048	4%
	\$ 3,734,463	



CITY OF NEPTUNE BEACH

2021 – 2022

ANIMAL CONTROL DIVISION

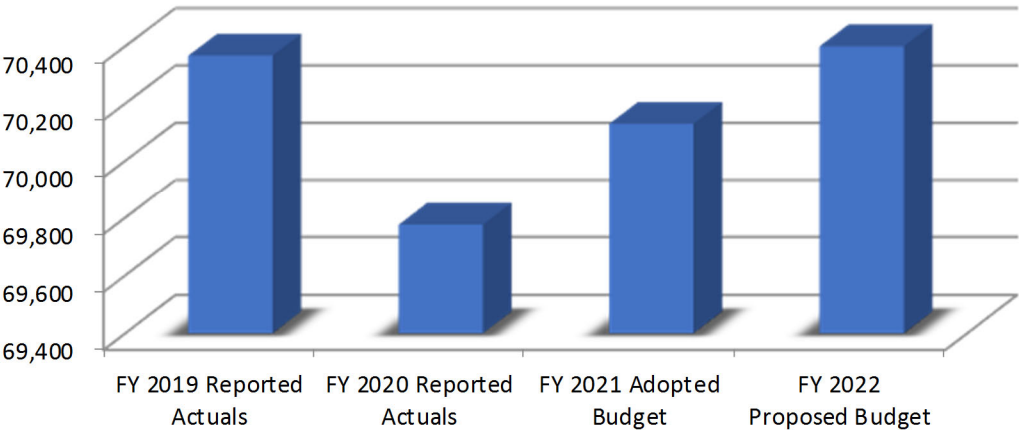
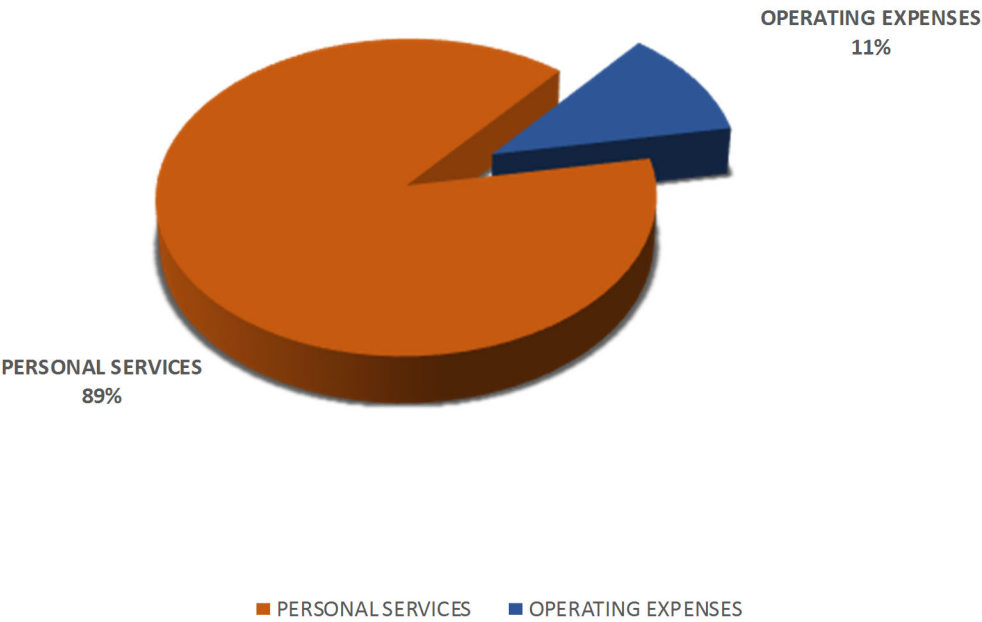
MISSION To provide the City of Neptune Beach residents with courteous, friendly animal control coverage.

ANIMAL CONTROL DIVISION

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 39,253	\$ 39,831	\$ 43,550	\$ 41,200
OVERTIME	3,299	4,460	-	5,000
SPECIAL PAY	300	300	-	320
FICA	2,611	2,733	2,700	2,600
RETIREMENT CONTRIBUTIONS	2,986	3,121	3,387	3,000
LIFE & HEALTH INSURANCE	9,824	9,830	10,166	9,000
WORKERS' COMPENSATION	908	567	780	780
MEDICARE	611	639	631	620
PROFESSIONAL SERVICES	25	-	100	-
OTHER CONTRACTUAL SERVICES	590	-	500	200
TRAVEL & PER DIEM	534	-	500	-
COMMUNICATIONS SERVICES	480	480	280	480
INSURANCE	1,456	1,372	1,430	2,000
REPAIR & MAINTENANCE	341	1,929	400	1,850
OPERATING SUPPLIES	1,697	1,753	2,000	1,000
BOOKS, SUBSCRIPTIONS. & MEMBER	70	70	50	850
EDUCATIONAL COURSES	360	-	300	-
RADIO REPAIR & MAINTENANCE	-	-	50	-
VEHICLE REPAIR & MAINTENANCE	2,399	849	1,005	-
GAS, OIL & LUBRICANTS	2,465	1,841	2,000	1,500
UNIFORMS	160	-	300	-
	\$ 70,367	\$ 69,776	\$ 70,130	\$ 70,400

ANIMAL CONTROL DIVISION

PERSONAL SERVICES	\$	62,520	89%
OPERATING EXPENSES		7,880	11%
CAPITAL OUTLAY		-	0%
	\$	<u>70,400</u>	



CITY OF NEPTUNE BEACH

2021 – 2022

PUBLIC WORKS DEPARTMENT

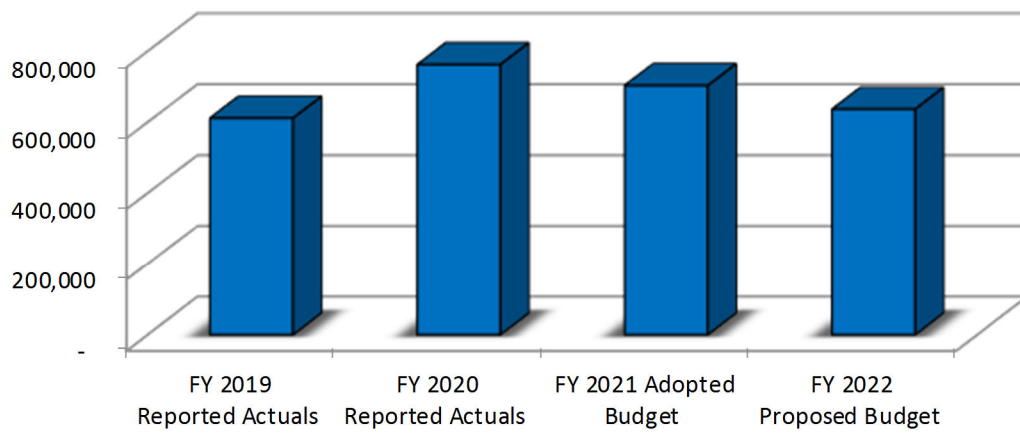
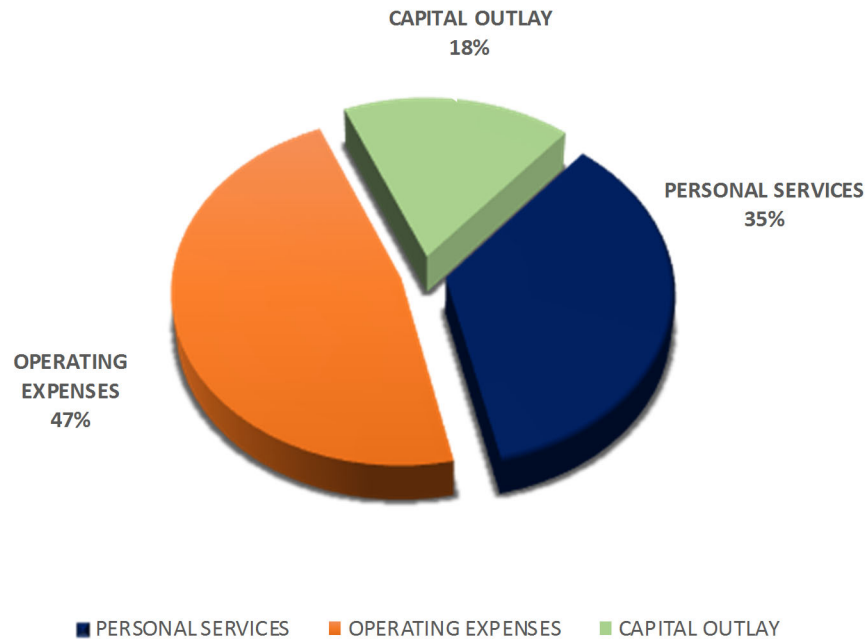
MISSION The department's mission is to build, maintain, improve and regulate all public rights-of-way, which include roadways, drainage, curbs and walkways. Also, to improve the landscaping of public parks, including their adjacent rights-of-way and their associated irrigation systems. To install and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

PUBLIC WORKS DEPARTMENT

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 239,779	\$ 286,026	\$ 238,293	\$ 162,000
OVERTIME	3,499	3,833	-	5,000
SPECIAL PAY	3,648	4,219	-	2,500
FICA	15,310	17,413	14,774	10,200
RETIREMENT CONTRIBUTIONS	19,753	22,292	20,957	8,900
LIFE & HEALTH INSURANCE	40,193	50,069	41,498	26,000
WORKERS' COMPENSATION	4,796	5,745	5,150	8,200
MEDICARE	3,577	4,073	3,455	2,400
PROFESSIONAL SERVICES	-	-	-	-
OTHER CONTRACTUAL SERVICES	28,360	15,988	17,050	17,000
TRAVEL & PER DIEM	770	560	300	2,000
COMMUNICATIONS SERVICES	5,292	5,318	5,200	5,000
UTILITY SERVICES	101,824	116,793	128,000	120,000
RENTALS & LEASES	5,468	2,839	8,500	2,000
INSURANCE	15,348	14,459	15,070	18,000
REPAIR & MAINTENANCE	42,142	58,553	35,750	41,500
OFFICE SUPPLIES	1,468	2,978	1,125	1,125
OPERATING SUPPLIES	37,705	22,830	28,600	29,000
BOOKS, SUBSCRIPTIONS. & MEMBER	225	221	400	17,200
EDUCATIONAL COURSES	98	1,620	385	6,000
VEHICLE REPAIR & MAINTENANCE	21,857	27,922	15,600	27,500
GAS, OIL & LUBRICANTS	17,661	12,596	20,000	12,000
UNIFORMS	2,360	3,810	1,800	2,200
BUILDING IMPROVEMENTS	-	-	6,250	25,000
IMPROVEMENTS, NOT BUILDINGS	-	-	85,000	20,000
MACHINERY & EQUIPMENT	-	81,960	10,000	65,850
	<u>\$ 611,132</u>	<u>\$ 762,117</u>	<u>\$ 703,158</u>	<u>\$ 636,575</u>

PUBLIC WORKS DEPARTMENT

PERSONAL SERVICES	\$	225,200	35%
OPERATING EXPENSES		300,525	47%
CAPITAL OUTLAY		110,850	17%
	<u>\$</u>	<u>636,575</u>	



CITY OF NEPTUNE BEACH

2021 – 2022

OCEAN RESCUE / BEACH CLEANUP

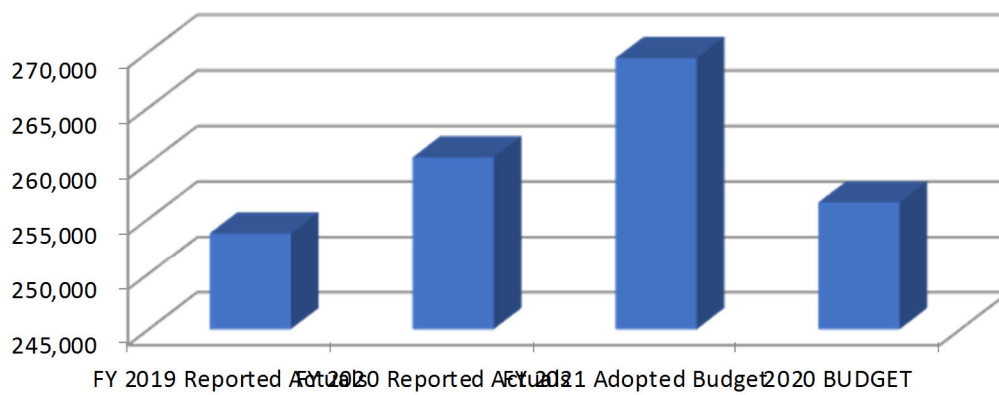
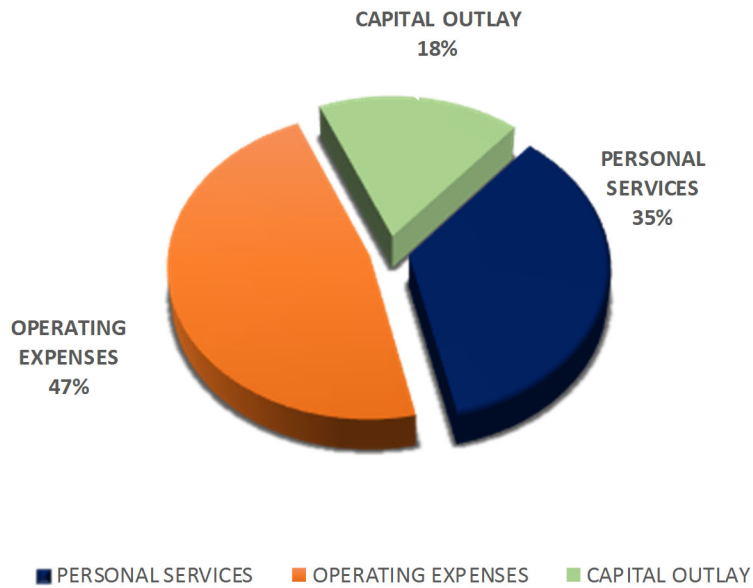
MISSION This mission of this division is to provide beach cleanup and trash removal on beaches within the City limits and to provide lifeguard services during the summer season.

OCEAN RESCUE / BEACH CLEANUP

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 205,134.1	\$ 213,244.9	\$ 218,634.0	\$ 210,000.0
OVERTIME	340	3,164	-	8,000
SPECIAL PAY	-	-	-	-
FICA	12,680	13,257	13,555	13,400
RETIREMENT CONTRIBUTIONS	1,590	1,868	2,105	-
LIFE & HEALTH INSURANCE	7,163	7,136	7,294	-
WORKERS' COMPENSATION	6,728	453	7,225	8,600
MEDICARE	2,965	3,101	3,170	3,200
OTHER CONTRACTUAL SERVICES	1,385	1,500	1,180	500
COMMUNICATIONS SERVICES	-	-	75	-
UTILITY SERVICES	131	158	160	160
INSURANCE	3,719	2,830	2,950	3,500
REPAIR & MAINTENANCE	927	405	2,800	2,500
OPERATING SUPPLIES	3,179	2,929	3,600	3,000
EDUCATIONAL COURSES	1,860	-	2,500	600
VEHICLE REPAIR & MAINTENANCE	1,299	7,640	500	500
GAS, OIL & LUBRICANTS	1,674	1,037	1,280	1,000
UNIFORMS	2,902	1,791	2,400	1,500
	<u>\$ 253,676</u>	<u>\$ 260,515</u>	<u>\$ 269,429</u>	<u>\$ 256,460</u>

OCEAN RESCUE / BEACH CLEANUP

PERSONAL SERVICES	\$ 243,200	95%
OPERATING EXPENSES	13,260	5%
CAPITAL OUTLAY	-	0%
	\$ 256,460	



Special Revenue Funds

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

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

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

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

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

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

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

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

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

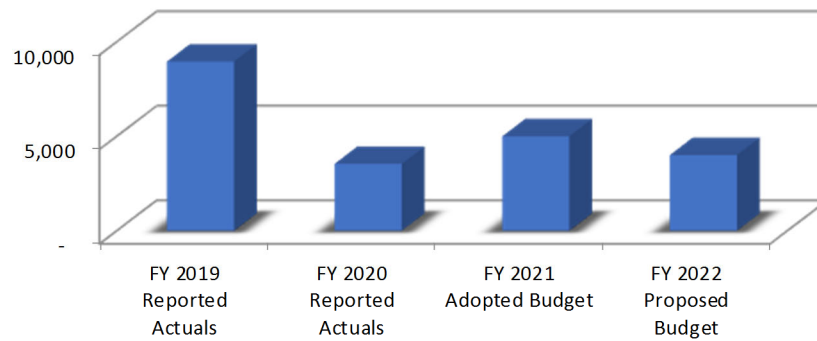
Holiday/Special Events Fund - This fund accounts for expenditures for Holiday decorations and special events sponsored by the City.

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

POLICE EDUCATION FUND

REVENUES / EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES				
COURT COST	\$ 8,956	\$ 3,542	\$ 5,000	\$ 4,000
INTEREST ON INVESTMENTS	282	126	250	10
	-	-	-	-
	-	-	-	-
TOTAL REVENUE	\$ 9,238	\$ 3,668	\$ 5,250	\$ 4,010
TOTAL EXPENDITURES				
OPERATING SUPPLIES	3,564	153	250	110
EDUCATIONAL COURSES	5,163	700	5,000	3,900
	-	-	-	-
TOTAL EXPENDITURES	\$ 8,726	\$ 852	\$ 5,250	\$ 4,010
	\$ 512	\$ 2,816	\$ -	\$ -

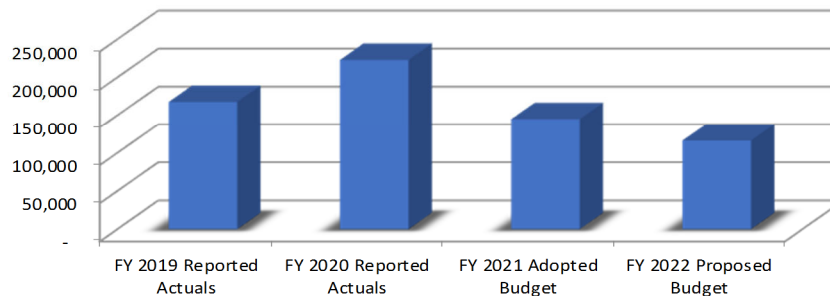
POLICE EDUCATION FUND REVENUE



**COMMUNITY DEVELOPMENT
BLOCK GRANT FUND**

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
PHYSICAL ENVIRONMENT	\$ 44,895	\$ 31,977	\$ 44,895	\$ -
ELDER AFFAIRS GRANT	-	-	-	-
Other Miscellaneous Income	1,768			
Class Fees	25,126	16,827	25,000	-
Travel Fees	15,100	15,894	15,000	-
INTERFUND TRANSFER			-	83,605
TRANSFER FROM GENERAL FUND	20,000	40,201	20,000	-
DONATIONS	59,720	117,226	40,000	32,495
DONATIONS - TAP	1,148	760	-	-
TOTAL REVENUE	\$ 167,757	\$ 222,884	\$ 144,895	\$ 116,100
TOTAL EXPENDITURES				
REGULAR SALARIES	\$ 76,083	\$ 69,904	\$ 74,912	\$ 84,400
FICA	4,635	4,213	4,645	5,400
RETIREMENT CONTRIBUTIONS	6,726	6,471	-	7,600
LIFE & HEALTH INSURANCE	10,135	10,156	-	10,300
WORKERS' COMPENSATION	270	859	-	150
Medicare	1,084	985	1,086	1,250
PROFESSIONAL SERVICES	22,212	15,359	21,824	100
OTHER CONTRACTUAL SERVICES.	45	(45)	14,528	-
GRANT TRAVEL	14,472	12,915		
TRAVEL & PER DIEM	458	240	-	650
COMMUNICATIONS SERVICES.	2,477	2,109	2,500	1,000
UTILITY SERVICES	8,480	3,394	8,500	1,800
INSURANCE	3,285	11,769	3,300	2,000
REPAIRS & MAINTENANCE	-	(3,512)	10,000	1,000
PROMOTIONAL & ADVERTISING	-		-	250
OTHER CURRENT CHARGES	1,094	644	1,100	-
OFFICE SUPPLIES	307	160	500	200
OPERATING SUPPLIES	751	791	2,000	-
TRANSFER TO OTHER FUNDS	-	20,000	-	-
	\$ 152,514	\$ 222,093	\$ 142,895	\$ 116,100
	\$ 15,244	\$ 791	\$ 2,000	\$ -

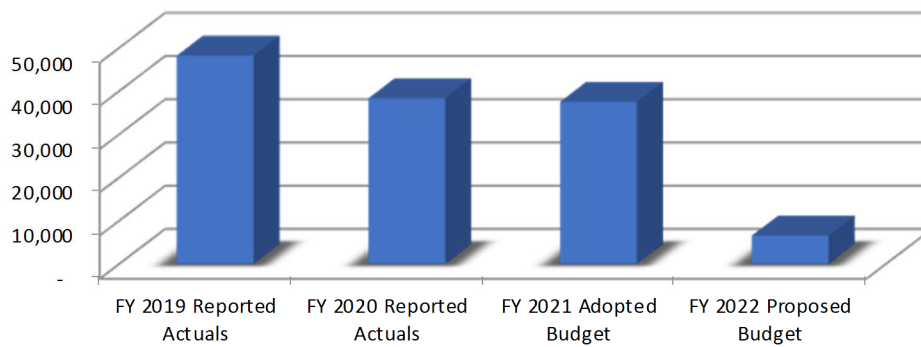
**COMMUNITY DEVELOPMENT BLOCK GRANT
EXPENDITURES**



CONVENTION DEVELOPMENT TAX FUND

REVENUES / EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES				
LOCAL OPTION TOURIST TAX	\$ 47,566	\$ 37,230	\$ 37,000	\$ 6,530
INTEREST ON INVESTMENTS	619	1,097	500	-
TOTAL REVENUE	48,185	38,327	37,500	6,530
TOTAL EXPENDITURES				
OTHER CONTRACTUAL SERVICES	6,567	8,693	6,000	6,530
IMPROVEMENTS - NOT BLDGS.	47,139	5,138	21,500	-
MACHINERY & EQUIPMENT			-	-
TRANSFER TO GENERAL FUND	10,000	10,000	10,000	-
Transfer to other funds			-	-
TOTAL EXPENDITURES	63,706	23,831	37,500	6,530
	\$ (15,521)	\$ 14,496	\$ -	\$ -

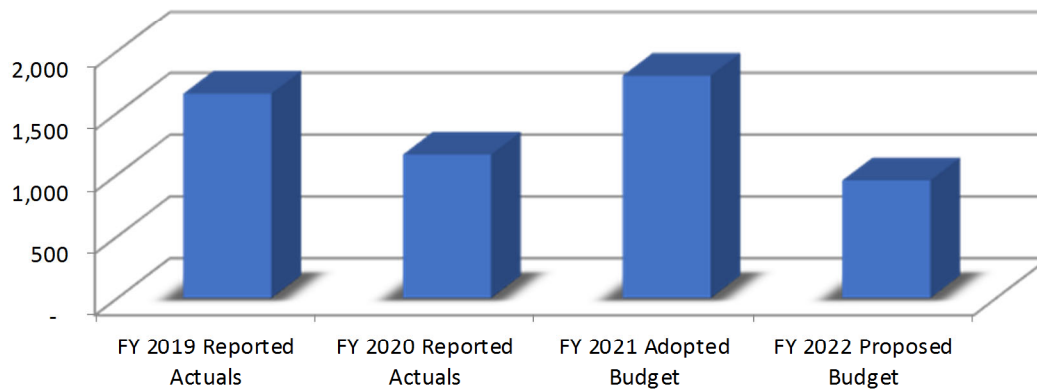
CONVENTIONAL DEVELOPMENT TAX FUND REVENUE



FINES & FORFEITURES FUND

REVENUES / EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES				
CONFISCATED PROPERTY	\$ 1,617	\$ 1,100	\$ 1,700	\$ 950
INTEREST ON INVESTMENTS	38	62	100	2
TOTAL REVENUE	\$ 1,655	\$ 1,162	\$ 1,800	\$ 952
TOTAL EXPENDITURES				
OPERATING SUPPLIES			\$ 1,800	\$ 952
TOTAL EXPENDITURES	\$ -	\$ -	\$ 1,800	\$ 952
	\$ 1,655	\$ 1,162	\$ -	\$ -

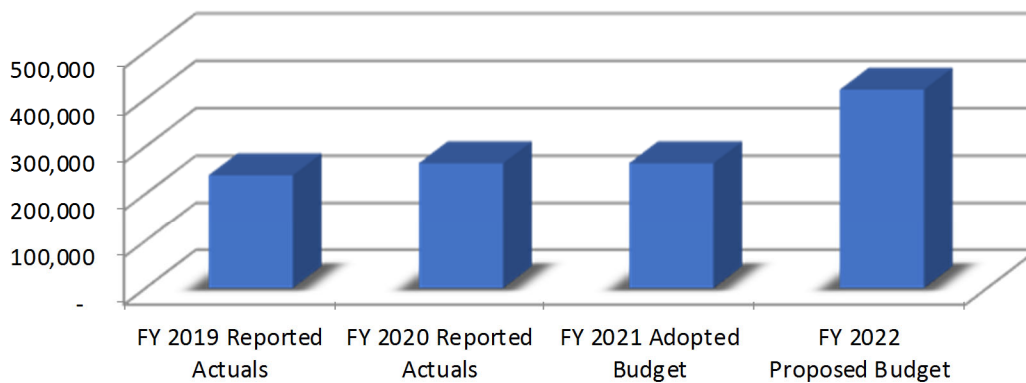
FINES & FORFEITURES REVENUES



LOCAL OPTION GAS TAX FUND

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
LOCAL OPTION GAS TAX/ALT FUEL	\$ 239,401	\$ 264,885	\$ 265,000	\$ 420,000
TOTAL REVENUE	\$ 239,401	\$ 264,885	\$ 265,000	\$ 420,000
TOTAL EXPENDITURES				
REGULAR SALARIES	\$ -	\$ -	\$ 126,016	\$ 163,320
OVERTIME	-	-	-	18,700
SPECIAL PAY	-	-	-	4,110
FICA	-	-	7,813	11,540
RETIREMENT CONTRIBUTIONS	-	-	10,819	12,400
LIFE & HEALTH INSURANCE	-	-	37,071	26,800
WORKERS' COMPENSATION	-	-	3,595	13,400
MEDICARE	-	-	1,827	2,700
COMMUNICATIONS SERVICES	-	-	500	-
UNIFORMS	-	-	700	1,700
IMPROVEMENTS - NO BLDGS	\$ -	\$ -	\$ 76,659	\$ -
TRANSFER TO STORMWATER	-	-	-	165,330
	\$ 239,401	\$ 264,885	\$ 188,341	\$ 420,000
	\$ -	\$ -	\$ 76,659	\$ -

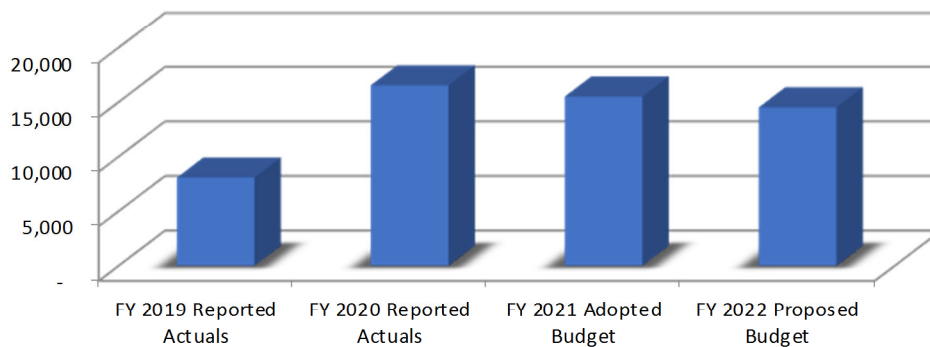
LOCAL OPTION GAS TAX FUND REVENUE



RADIO COMMUNICATIONS TRUST FUND

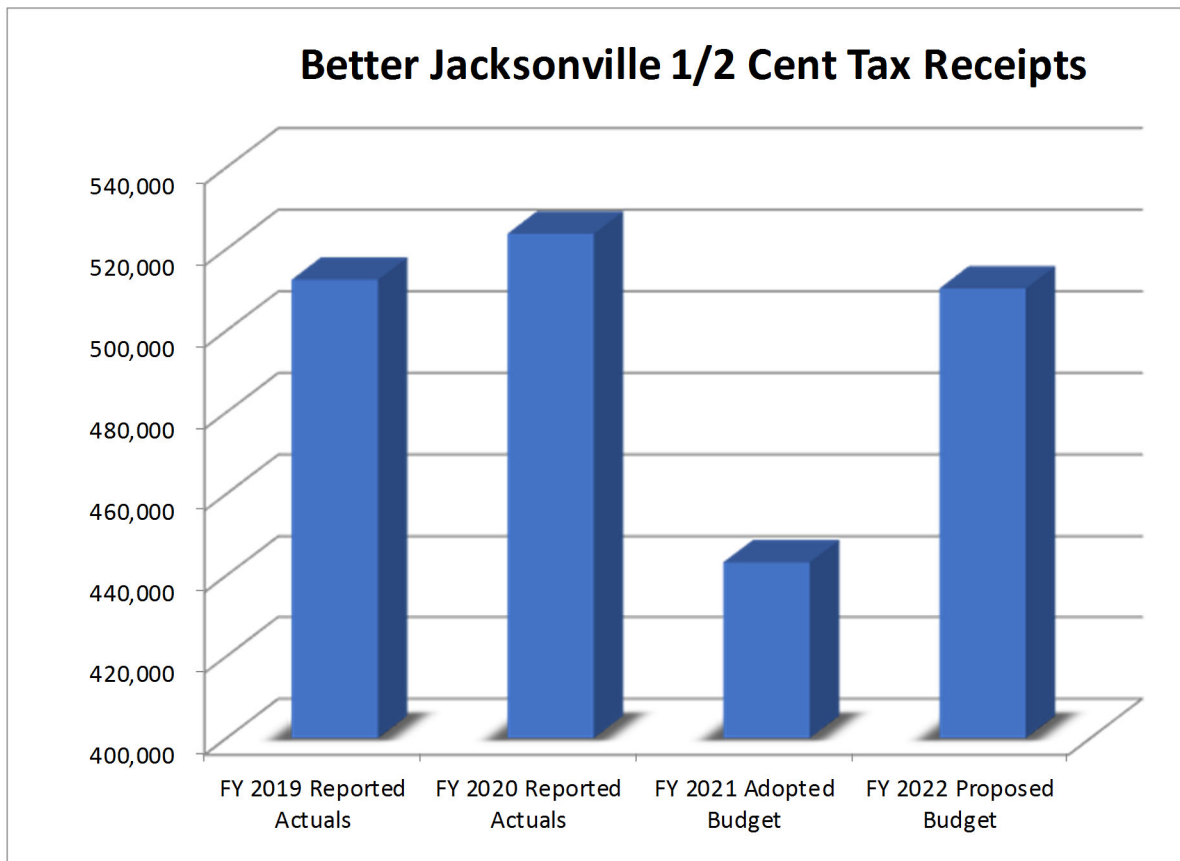
REVENUES / EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES				
RADIO COMM. TRUST FUND	\$ 7,901	\$ 16,088	\$ 7,700	\$ 14,500
INTEREST ON INVESTMENTS	177	439	500	12
APPROPRIATED FUND BALANCE	-	-	7,300	-
	-	-	-	-
TOTAL REVENUE	\$ 8,078	\$ 16,527	\$ 15,500	\$ 14,512
TOTAL EXPENDITURES				
OPERATING SUPPLIES	\$ -	\$ -	\$ 15,500	\$ 14,512
	-	-	-	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 15,500	\$ 14,512
	\$ 8,078	\$ 16,527	\$ -	\$ -

RADIO COMMUNICATION TRUST FUND REVENUES



BETTER JAX 1/2 CENT TAX

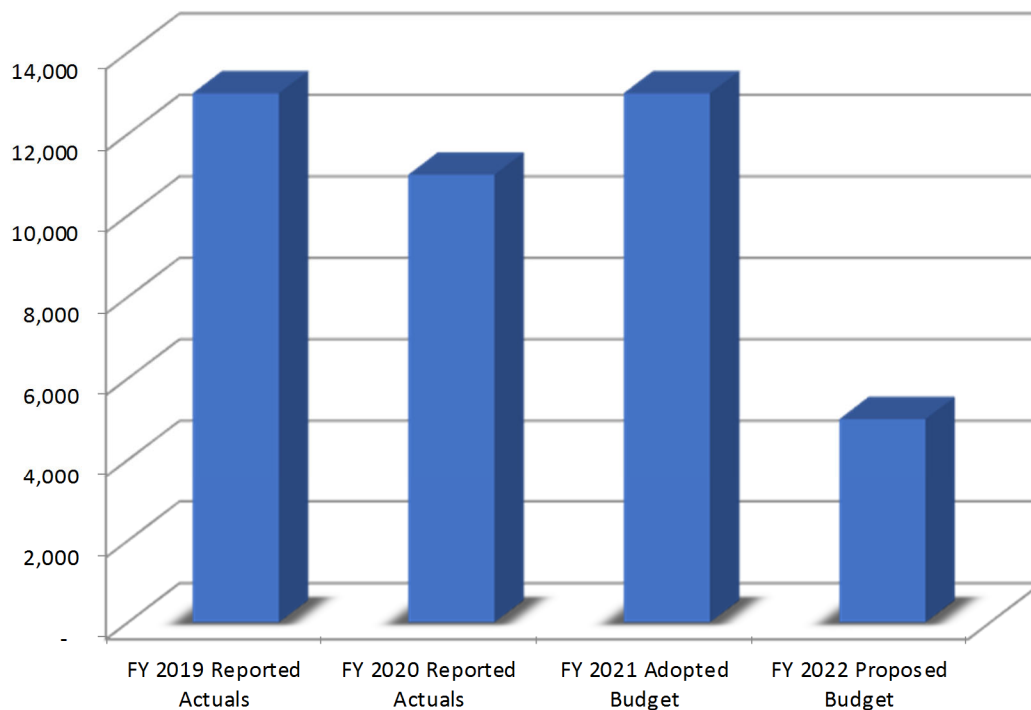
	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
BETTER JAX TAX RECEIPTS	\$ 505,062	\$ 515,995	\$ 435,400	\$ 510,000
INTEREST ON INVESTMENTS	7,362	7,726	7,800	290
TOTAL REVENUE	\$ 512,424	\$ 523,722	\$ 443,200	\$ 510,290
TOTAL EXPENDITURES				
TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ 443,200	\$ 510,290
TOTAL EXPENDITURES	\$ -	\$ -	\$ 443,200	\$ 510,290
	\$ 512,424	\$ 523,722	\$ -	\$ -



HOLIDAY / SPECIAL EVENTS FUND

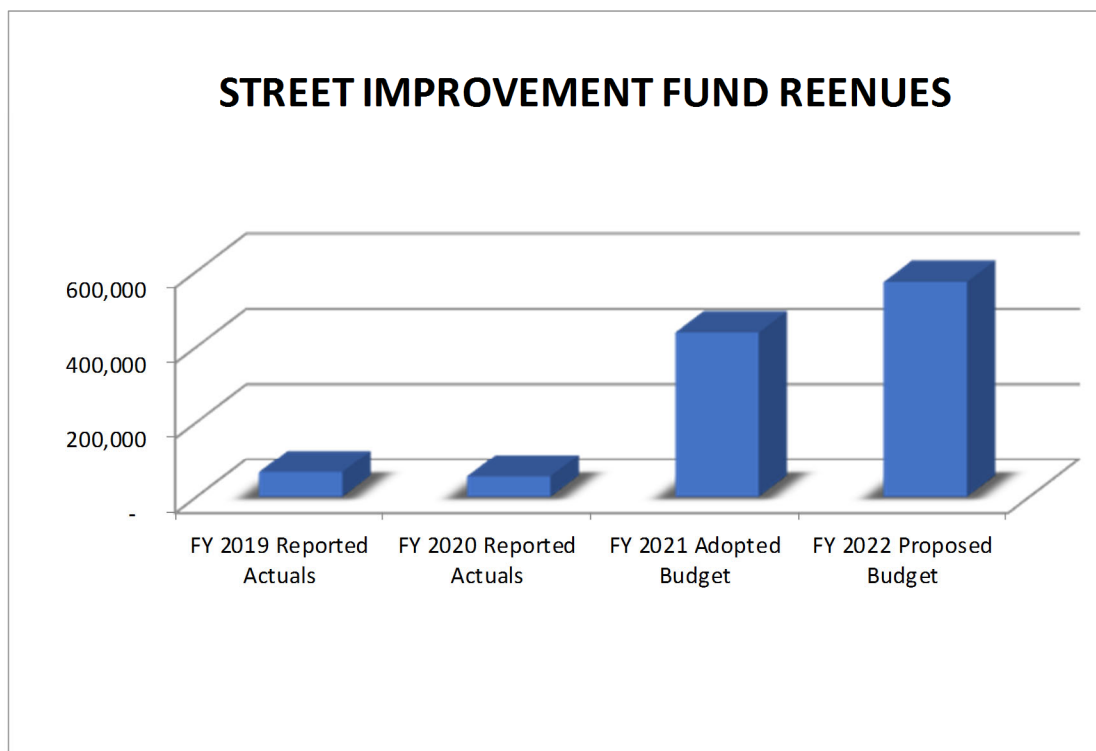
	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
DONATIONS FOR DECORATIONS	\$ 8,000	\$ 11,000	\$ 8,000	\$ 5,000
Movie With Mayor Revenues/Donations	5,000	-	5,000	-
Interfund Transfers	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	-	-
TOTAL REVENUE	\$ 13,000	\$ 11,000	\$ 13,000	\$ 5,000
TOTAL EXPENDITURES				
PROMOTIONAL ACTIVITIES	\$ -	\$ -	\$ 10,000	\$ 5,000
Movies With Mayor-Expenses			3,000	-
TOTAL EXPENDITURES	\$ -	\$ -	\$ 13,000	\$ 5,000
	\$ 13,000	\$ 11,000	\$ -	\$ -

HOLIDAY/SPECIAL EVENTS FUND REVENUES



STREET IMPROVEMENT FUND

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES				
8TH CENT GASOLINE TAX	\$ 63,536	\$ 54,624	\$ 49,500	\$ 61,500
INTEREST ON INVESTMENTS	2,342	-	1,900	32
Interfund Transfers	-	-	300,000	510,290
TRANSFER FROM GENERAL FUND	-	-	86,500	-
TOTAL REVENUE	\$ 65,878	\$ 54,624	\$ 437,900	\$ 571,822
TOTAL EXPENDITURES				
Other Contractual Services	\$ -	\$ 6,228	\$ -	\$ 1,500
UTILITY SERVICES	-	-	-	3,500
REPAIR AND MAINTENANCE	-	-	-	44,322
TOWN CENTER EXPENDITURES	-	-	48,500	50,000
MAYPORT FLYOVER EXPEND.	-	-	23,900	10,000
OPERATING SUPPLIES	-	-	-	5,500
ROAD MATERIALS & SUPPLIES	-	-	65,500	295,000
Capital Outlay-Computer Software	-	-	-	12,000
IMPROVEMENTS - NO BUILDINGS	-	-	300,000	-
MACHINERY & EQUIPMENT	-	-	-	150,000
	\$ -	\$ 6,228	\$ 437,900	\$ 571,822
	\$ 65,878	\$ 48,396	\$ -	\$ -



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.

Enterprise Funds

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

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

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

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

Debt Service Funds

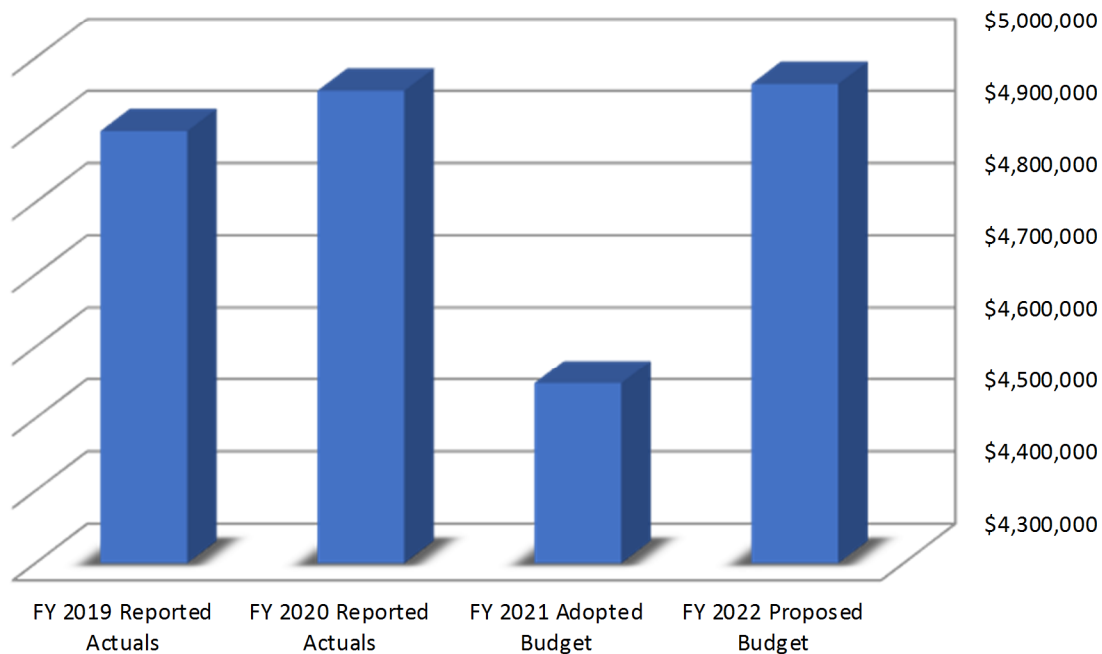
The debt service fund accounts for the accumulation of resources for and the payment of interest and principal on revenue bonds included in the General Long-Term Debt Account Group.

Bond & Loan Sinking Fund - This fund is associated with the issuance of the Series 2003 Capital Improvement Bonds for the construction of the new City Yard Facility.

WATER & SEWER REVENUE

REVENUES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
	\$ -	\$ -	\$ -	\$ -
WATER TAPS	4,837	17,490	17,500	15,000
WATER BASE CHARGE	714,723	712,771	663,100	710,000
WATER VOLUME CHARGE	993,909	1,000,010	888,800	1,000,000
SEWER TAPS	12,605	12,150	12,200	17,550
SEWER BASE CHARGE	1,092,882	1,091,413	1,018,300	1,090,500
SEWER VOLUME CHARGE	1,926,603	2,017,501	1,794,300	2,018,000
Utility Credit Card Fees	16,122	7,202	16,000	-
SET-UP FEES	14,197	14,710	14,100	11,520
RECONNECT FEES	18,250	8,600	19,000	5,000
DELINQUENT FEES	66,018	44,114	67,000	75,000
BAD DEBT RECOVERY	1,755	1,999	1,900	1,485
INTEREST ON INVESTMENTS	36,759	26,440	36,800	20,000
TOTAL REVENUE	\$ 4,898,660	\$ 4,954,401	\$ 4,549,000	\$ 4,964,055

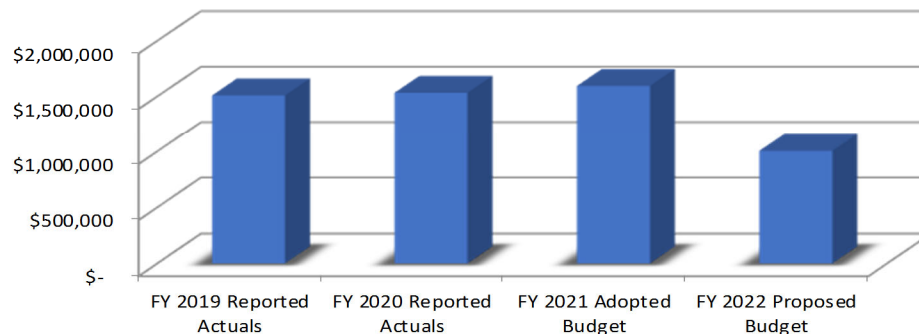
WATER/SEWER REVENUE



Water/Sewer General and Administrative

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 452,968	\$ 396,132	\$ 419,047	\$ 371,260
OVERTIME	5,513	4,357	-	25,200
SPECIAL PAY	3,930	4,023	-	1,925
FICA	26,191	22,611	25,981	25,550
RETIREMENT CONTRIBUTIONS	38,247	26,267	45,282	21,000
LIFE & HEALTH INSURANCE	46,484	48,150	78,575	76,000
WORKERS' COMPENSATION	2,794	568	3,000	3,900
MEDICARE	6,188	5,288	6,076	6,000
OTHER POST EMPLOYMENT BENEFIT EXPENSE			-	-
Merit Pay Increase Policy			10,000	-
PROFESSIONAL SERVICES	510	450	7,000	56,000
ACCOUNTING AND AUDIT	14,403	20,777	15,200	18,000
COMMUNICATIONS SERVICES	655	480	600	600
INSURANCE	15,684	14,104	14,700	18,000
REPAIR AND MAINTENANCE	26,009	18,895	25,300	25,000
OTHER CURRENT CHARGES	10,508	10,373	8,800	10,000
OPERATING SUPPLIES			-	12,500
BOOKS, SUBSCRIPTIONS. & MEMBER			-	8,500
EDUCATIONAL COURSES	200	-	300	5,000
VEHICLE REPAIR & MAINTENANCE			-	5,000
UNIFORMS	260	260	700	1,000
TRANSFER TO GENERAL FUND	95,000	170,000	170,000	130,000
Transfer to 441	-	25,867	-	126,744
Transfer to 411			-	8,365
TRANS. TO DEP PAYMENT FUND	415,604	415,604	415,610	
TO W/S REVENUE REFUNDING BONDS	347,615	347,615	347,620	
Transfer to 410			-	7,811
Transfer to Fund 430			-	40,650
TOTAL EXPENDITURES	\$ 1,508,762	\$ 1,531,822	\$ 1,593,791	\$ 1,004,005

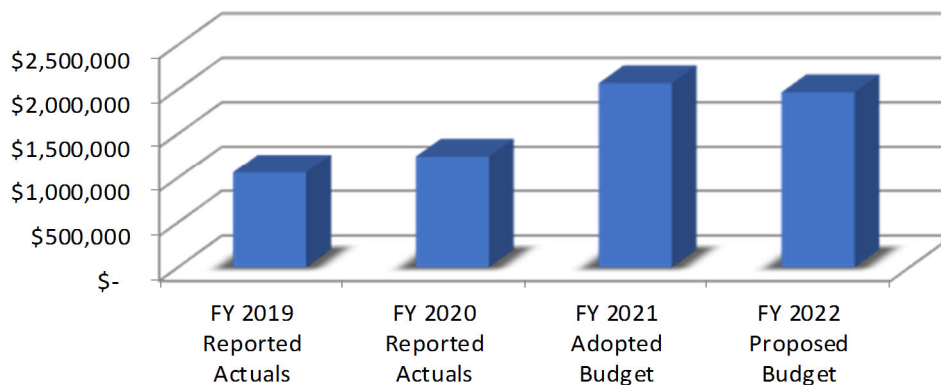
Water/Sewer General & Administrative Expenses



Sewer Services

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 344,777	\$ 396,000	\$ 379,412	\$ 395,000
OVERTIME	9,334	8,666	-	\$ 35,400
SPECIAL PAY	2,050	2,100	-	\$ 1,900
FICA	23,151	24,177	23,524	\$ 27,000
RETIREMENT CONTRIBUTIONS	23,753	22,455	33,580	\$ 22,000
LIFE & HEALTH INSURANCE	82,256	77,151	79,902	\$ 77,700
WORKERS' COMPENSATION	6,519	5,348	7,210	\$ 16,200
MEDICARE	5,414	5,654	5,501	\$ 6,300
PROFESSIONAL SERVICES	2,883	1,027	8,700	\$ 386,000
OTHER CONTRACTUAL SERVICES	142,533	149,587	106,800	\$ 321,000
TRAVEL AND PER DIEM	373	1,938	500	\$ 1,000
COMMUNICATIONS SERVICES	2,298	2,318	4,200	\$ 4,200
POSTAGE & SHIPPING	9,182	7,581	12,600	\$ 6,000
UTILITY SERVICES	155,816	186,556	215,500	\$ 180,000
RENTALS AND LEASES	2,371	1,286	1,500	\$ 2,000
INSURANCE	43,464	44,237	45,600	\$ 60,000
REPAIR AND MAINTENANCE	58,167	58,135	81,250	\$ 131,500
OTHER CURRENT CHARGES	7,564	647	3,600	\$ -
OPERATING SUPPLIES	116,581	135,717	78,800	\$ 95,100
BOOKS, SUBSCRIPTIONS. & MEMBEI	330	430	600	\$ 20,400
EDUCATIONAL COURSES	2,164	2,187	3,300	\$ 10,000
VEHICLE REPAIR & MAINTENANCE	3,276	7,386	7,000	\$ 30,000
GAS, OIL, & LUBRICANTS	12,356	10,380	10,500	\$ 10,500
UNIFORMS	2,629	5,283	2,800	\$ 5,200
Improvements - Buildings			956,000	\$ -
IMPROVEMENTS - NOT BUILDINGS	-	86,959	-	\$ -
MACHINERY & EQUIPMENT	-	90,641	85,000	\$ 123,000
TOTAL EXPENDITURES	\$ 1,059,241	\$ 1,243,207	\$ 2,068,379	\$ 1,967,400

Sewer Services Expenditures



Water Services

EXPENDITURES	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REGULAR SALARIES	\$ 401,219	\$ 428,964	\$ 412,709	\$ 272,200
OVERTIME	12,284	6,261	-	\$ 39,000
SPECIAL PAY	7,975	6,475	-	\$ 5,610
FICA	24,448	24,222	25,588	\$ 19,640
RETIREMENT CONTRIBUTIONS	33,318	31,955	30,929	\$ 20,600
LIFE & HEALTH INSURANCE	106,439	98,123	121,489	\$ 67,600
WORKERS' COMPENSATION	6,053	4,485	6,695	\$ 11,600
MEDICARE	5,718	5,665	5,984	\$ 4,600
OTHER CONTRACTUAL SERVICES	37,699	45,838	260,000	\$ 580,000
TRAVEL AND PER DIEM			300	\$ 300
COMMUNICATIONS SERVICES	9,848	9,691	9,900	\$ 10,000
POSTAGE (INC. FED EX)	8,270	7,581	10,300	\$ 5,000
UTILITY SERVICES	42,795	59,453	44,100	\$ 40,000
RENTALS AND LEASES	2,570	1,383	1,600	\$ 2,000
INSURANCE	30,754	31,572	32,400	\$ 40,000
REPAIR AND MAINTENANCE	30,296	35,901	33,000	\$ 73,000
OTHER CURRENT CHARGES	2,000	2,300	200	\$ -
OPERATING SUPPLIES	82,617	53,380	50,100	\$ 56,000
BOOKS, SUBSCRIPTIONS. & MEMBER	885	663	1,300	\$ 20,800
EDUCATIONAL COURSES	1,681	-	2,800	\$ 10,000
VEHICLE REPAIR & MAINTENANCE	9,824	8,572	11,100	\$ 30,000
GAS, OIL, & LUBRICANTS	12,693	9,842	21,000	\$ 10,000
UNIFORMS	2,846	4,196	3,100	\$ 3,200
BUILDINGS	-	5,218	6,000	\$ 35,000
IMPROVEMENTS - NOT BUILDINGS	-	190,808	250,000	\$ 550,000
MACHINERY & EQUIPMENT	-	51,290	247,000	\$ 86,500
TOTAL EXPENDITURES	\$ 872,231	\$ 1,123,839	\$ 1,587,594	\$ 1,992,650

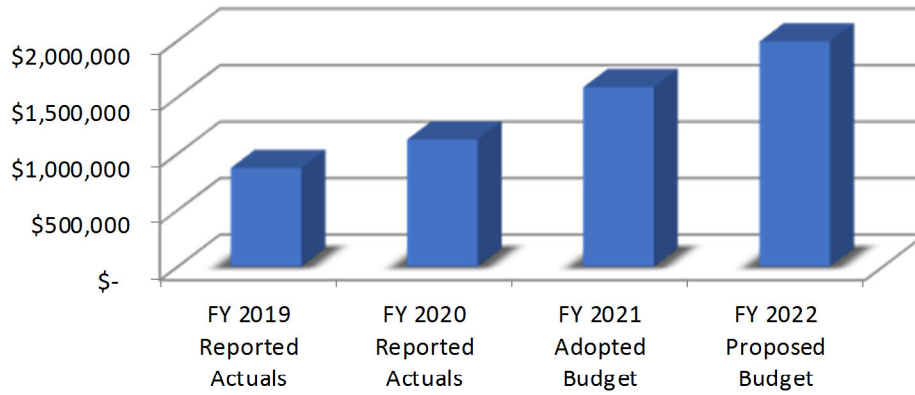
Water/Sewer Transfers & Debt Payments

TRANSFER TO GENERAL FUND	\$ 95,000	\$ 170,000	\$ 170,000	\$ 130,000
Transfer to 441	-	25,867	-	126,744
Transfer to 411	-	-	-	8,365
TRANS. TO DEP PAYMENT FUND	415,604	415,604	415,610	
TO W/S REVENUE REFUNDING BONDS	347,615	347,615	347,620	
Transfer to 410	-	-	-	7,811
Transfer to Fund 430	-	-	-	40,650
	-	-	-	-
	\$ 858,218	\$ 959,085	\$ 933,230	\$ 313,570

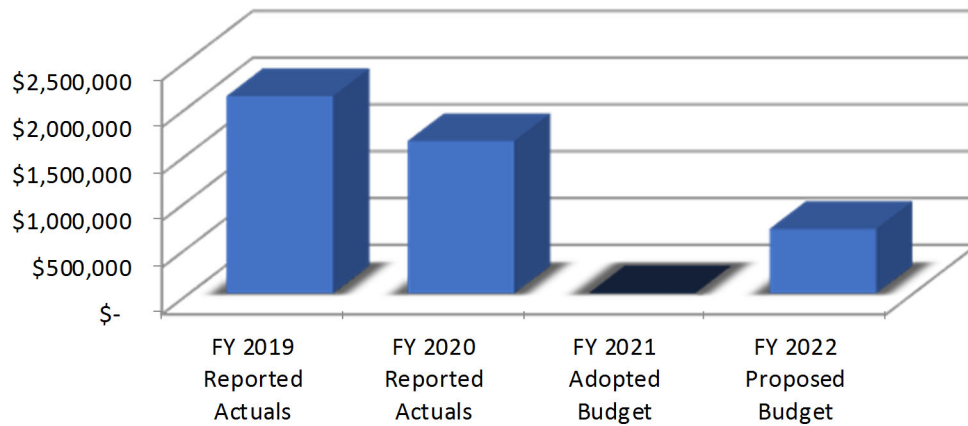
Water & Sewer Net Income

	\$ 2,108,709	\$ 1,628,009	\$ (40,903)	\$ 689,435
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Water Services Expenditures



Water/Sewer Net Income



WATER & SEWER REVENUE BOND SINKING FUND

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ 525
TRANSFER FROM WATER/SEWER	763,218	763,218	763,200	-
TOTAL REVENUE	\$ 763,218	\$ 763,218	\$ 763,200	\$ 525
EXPENDITURES				
INTEREST PAYMENT ON DEBT	\$ 104,756	\$ 46,328	\$ 104,760	\$ -
Transfer to 411	130,800	130,800	130,800	-
Transfer to 410	284,804	284,804	284,810	525
TOTAL EXPENDITURES	\$ 520,359	\$ 461,932	\$ 520,370	\$ 525
NET REVENUE	\$ 242,859	\$ 301,287	\$ 242,830	\$ -

403 FUND

WATER & SEWER RESERVE FUND

REVENUES				
INTEREST ON INVESTMENTS	\$ 3,855	\$ 2,168	\$ -	\$ 118
TOTAL REVENUE	\$ 3,855	\$ 2,168	\$ -	\$ 118
EXPENDITURES				
TRANSFER TO WATER & SEWER	\$ -	\$ -	\$ -	\$ 118
TOTAL EXPENDITURES	\$ -	\$ -	\$ -	\$ 118
NET REVENUE	\$ 3,855	\$ 2,168	\$ -	\$ -

404 FUND

**WATER SYSTEM
IMPROVEMENT FUND**

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
INTEREST ON INVESTMENTS	\$ 284	\$ 158	\$ 300	\$ -
TOTAL REVENUE	284	158	300	-

408 FUND

**WASTEWATER
CONSTRUCTION FUND**

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
TRANSFER FROM 403	\$ -	\$ -	\$ -	\$ 525
TRANSFER FROM WATER/SEWER	284,804	284,804	142,400	\$ 7,811
TOTAL REVENUE	\$ 284,804	\$ 284,804	\$ 142,400	\$ 8,336
EXPENDITURES				
INTEREST PAYMENT ON DEBT	\$ 29,577	\$ 21,733	\$ 29,580	\$ 8,336
TOTAL EXPENDITURES	\$ 29,577	\$ 21,733	\$ 29,580	\$ 8,336
NET REVENUE	\$ 255,227	\$ 263,071	\$ 112,820	\$ -

410 FUND

**WATER SYSTEM
CONSTRUCTION FUND**

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
TRANSFER FROM 403	\$ -	\$ -	\$ -	\$ 8,365
TRANSFER FROM WATER/SEWER	130,800	130,800	65,400	\$ -
TOTAL REVENUE	\$ 130,800	\$ 130,800	\$ 65,400	\$ 8,365
EXPENDITURES				
INTEREST PAYMENT ON DEBT	14,981	11,362	14,990	8,365
TOTAL EXPENDITURES	14,981	11,362	14,990	8,365
NET REVENUE	\$ 115,819	\$ 119,438	\$ 50,410	\$ -

411 FUND

SANITATION FUND

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
GARBAGE PICKUP	\$ 1,337,986	\$ 1,400,562	\$ 1,292,500	\$ 1,344,000
TIPPING FEES	33,370	27,166	26,700	25,200
INTEREST ON INVESTMENTS	643	-	700	-
Transfer from Water Sewer to Sanitation			-	40,650
TOTAL REVENUE	\$ 1,371,999	\$ 1,427,729	\$ 1,319,900	\$ 1,409,850
EXPENDITURES				
REGULAR SALARIES	\$ 160,118	\$ 154,348	\$ 163,106	\$ 70,100
OVERTIME	1,754	1,045	-	10,000
SPECIAL PAY	1,376	1,407	-	900
FICA	9,622	9,173	10,113	5,050
RETIREMENT CONTRIBUTIONS	13,993	10,719	14,890	4,400
LIFE & HEALTH INSURANCE	21,623	19,653	24,400	12,700
WORKERS' COMPENSATION	1,699	-	1,880	2,100
MEDICARE	1,729	1,623	2,365	1,200
OTHER POST EMPLOYMENT BENEFIT EXPENSE			-	-
ACCOUNTING & AUDIT	4,204	5,395	4,650	4,650
WASTE HAULING FEE - TIPPING			-	-
OTHER CONTRACTUAL SERVICES.	1,198,259	1,193,756	1,198,300	1,236,000
COMMUNICATIONS SERVICES			-	-
POSTAGE (INC. FED EX)	5,655	5,310	7,200	5,000
INSURANCE	14,003	12,593	13,200	15,200
REPAIR AND MAINTENANCE	9,647	7,348	9,900	20,200
OTHER CURRENT CHARGES	10,330	9,439	9,000	10,000
OPERATING SUPPLIES	328	-	-	12,000
UNIFORMS			-	350
	\$ 1,454,342	\$ 1,431,809	\$ 1,459,003	\$ 1,409,850
NET REVENUE	\$ (82,342)	\$ (4,080)	\$ (139,103)	\$ -

STORMWATER UTILITY FUND

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
STORMWATER UTILITY FEES	\$ 440,460	\$ 1,154,189	\$ 1,105,300	\$ 1,171,200
Interest Income	5,103	8,247	5,200	670
TRANSFER FROM 401	-	25,867	-	126,744
TRANSFER FROM GAS TAX			-	165,330
	<u>\$ 445,562</u>	<u>\$ 1,188,302</u>	<u>\$ 1,110,500</u>	<u>\$ 1,463,944</u>
EXPENDITURES				
REGULAR SALARIES	\$ 85,524	\$ 87,686	\$ 83,465	\$ 198,000
OVERTIME			-	13,000.00
SPECIAL PAY	3,029	3,885	-	4,900.00
FICA	5,045	5,077	5,175	13,020.00
RETIREMENT CONTRIBUTIONS	7,435	8,453	8,815	15,650.00
LIFE & HEALTH INSURANCE	21,692	26,594	28,542	49,650.00
WORKERS' COMPENSATION	1,867	1,141	2,065	7,350.00
MEDICARE	1,180	1,187	1,210	3,050.00
PROFESSIONAL SERVICES	78,137	-	15,000	480,000.00
ACCOUNTING & AUDIT	647	720	900	1,200.00
OTHER CONTRACTUAL SERVICES.	53,423	71,797	24,000	33,000.00
TRAVEL & PER DIEM			100	-
COMMUNICATIONS SERVICES	632	667	900	800.00
INSURANCE	8,323	8,545	8,400	10,300.00
REPAIR AND MAINTENANCE	13,467	15,763	28,750	131,500.00
OTHER CURRENT CHARGES	992	871	1,300	-
OPERATING SUPPLIES	7,466	9,215	6,400	6,500.00
EDUCATIONAL COURSES	238	1,018	1,000	4,000.00
VEHICLE REPAIR & MAINTENANCE	3,008	4,442	4,500	100,000.00
GAS, OIL & LUBRICANTS	8,976	9,774	5,000	10,000.00
UNIFORMS	966	2,714	1,000	625.00
BUILDING IMPROVEMENTS			18,750	-
IMPROVEMENTS, NOT BUILDINGS	-	227,852	1,100,000	192,329.00
MACHINERY & EQUIPMENT	-	6,500	140,500	148,000.00
Finance Lease	0	27,007	-	39,530.00
INTEREST EXPENSE	2,922	4,022	2,800	1,540.00
TRANSFER TO OTHER FUNDS			-	
TRANSFER TO GENERAL FUND	-	50,000	50,000	-
	<u>\$ 304,969</u>	<u>\$ 574,928</u>	<u>\$ 1,538,572</u>	<u>\$ 1,463,944</u>
 NET REVENUE	 <u>\$ 140,593</u>	 <u>\$ 613,374</u>	 <u>\$ (428,072)</u>	 <u>\$ -</u>

PAID PARKING FUND

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
Paid Parking-EV Charging Station Fees	\$ -	\$ 1,308	\$ 1,400	\$ 1,000
Paid Parking-Parking Fees	318	381,343	360,400	537,770
TOTAL REVENUE	\$ 318	\$ 382,651	\$ 361,800	\$ 538,770
EXPENDITURES				
Paid Parking-Regular Salaries	\$ -	\$ 7,787	\$ 130,614	\$ 160,000
Paid Parking-FICA	-	300	8,098	10,000
Paid Parking-Retirement Contributions	-	-	-	6,200
Paid Parking-Life & Health Insurance	-	1,363	-	14,600
Paid Parking-Worker's Compensation	-	2,248	5,200	3,000
Paid Parking-Medicare	-	70	1,894	2,320
Paid Parking-Professional Services	-	47,125	-	74,000
Paid Parking-Other Contractual Services	18,000	120,958	52,000	18,000
TRAVEL & PER DIEM	-	-	1,000	1,200
Paid Parking-Communication Services	-	2,499	9,500	4,300
Paid Parking-Utilities	-	643	3,050	1,500
Paid Parking-Insurance	-	2,000	8,700	7,500
REPAIR AND MAINTENANCE	-	1,337	16,400	24,250
Paid Parking-Other Current Charges	668	46,430	-	53,000
Paid Parking-Operating Supplies	3,334	5,427	-	10,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS.	-	-	1,000	-
EDUCATIONAL COURSES	-	-	500	900
GAS, OIL & LUBRICANTS	-	-	2,500	-
UNIFORMS	-	-	1,200	-
Paid Parking-Atlantic Beach Rev. Share	-	18,406	-	72,000
OFFICE SUPPLIES	-	-	250	1,000
IMPROVEMENTS, NOT BUILDINGS	-	-	17,500	-
Paid Parking-Machinery & Equipment	-	25,000	750	-
TRANSFER TO GENERAL FUND	-	-	20,000	75,000
TOTAL EXPENDITURES	\$ 22,002	\$ 281,593	\$ 280,156	\$ 538,770
NET REVENUE	\$ (21,684)	\$ 101,058	\$ 81,644	\$ -

Fiduciary Funds

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

	REPORTED BALANCE 9/30/2019	REPORTED BALANCE 9/30/2020	ADOPTED FY 2021 BUDGET	PROPOSED FY 2022 BUDGET
REVENUES / EXPENDITURES				
REVENUES				
CASUALTY INS PREM TAX	\$ 63,500	\$ 67,065	\$ 27,758	\$ 67,000
INTEREST ON INVESTMENTS	11	\$ -	\$ 100	\$ 11
STATE BOARD ADMIN INTEREST	-	\$ -	\$ -	\$ -
INTEREST ON INVESTMENTS	273,352	\$ 248,733	\$ 273,400	\$ 240,000
GAIN/LOSS INVESTMENT SALE	(70,551)	\$ (70,143)	\$ -	\$ (50,000)
UNREALIZED GAIN/LOSS	399,500		\$ 399,500	\$ 200,000
DROP INVEST EARNINGS CONTRA	-		\$ -	\$ -
CITY CONTRIBUTIONS	427,552	\$ 496,735	\$ 493,500	\$ 315,000
EMPLOYEE CONTRIBUTIONS	109,318	\$ 124,238	\$ 123,300	\$ 78,750
MISCELLANEOUS	748	\$ -	\$ -	\$ -
TOTAL REVENUE	1,203,430	866,628	1,317,558	850,761
EXPENDITURES				
PENSION BENEFIT	474,267	528,430	402,772	500,000
REFUNDS	-	-	-	-
DROP BENEFIT PAYMENTS	755,025	79,287	510,000	200,000
PROFESSIONAL SERVICES	107,915	77,992	40,300	80,000
INSURANCE	5,128	-	40,300	25,000
MISCELLANEOUS	1,340	-	2,900	3,000
TOTAL EXPENDITURES	1,343,675	685,709	996,272	808,000
NET REVENUE	\$ (140,245)	\$ 180,919	\$ 321,286	\$ 42,761

602 FUND

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

ADDITIONAL INFORMATION

Noticed Budget Summary FY 2021-2022*

BUDGET SUMMARY							
CITY OF NEPTUNE BEACH, FLORIDA - FISCAL YEAR 2021-2022							
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE 2.4% MORE THAN LAST YEAR'S 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	\$ 3,199,575					\$ 3,199,575
Sales and Use Taxes		856,800	\$ 998,030				1,854,830
Franchise and Utility Taxes		592,200					592,200
Charges for Services		73,821			\$ 8,405,650		8,479,471
Grants and Contributions		40,000	121,100				161,100
Fines and Forfeitures		56,025	19,460				75,485
License & Permits		240,000					240,000
Intergovernmental		1,581,645				\$ 610,761	2,192,406
Interest Income		2,500	336		21,785		24,621
Miscellaneous		5,000					5,000
TOTAL SOURCES		\$ 6,647,566	\$1,138,926	\$ -	\$ 8,427,435	\$ 610,761	16,824,688
Transfers In		205,000	510,290				715,290
Fund Balances/Reserves/Net Assets		1,524,747	1,316,500	0	12,025,000	11,250,000	26,116,247
TOTAL REVENUE, TRANSFERS, & BALANCES		\$8,377,313	\$2,965,716	\$0	\$20,452,435	\$11,860,761	\$42,940,935
EXPENDITURES							
General Government		1,727,642	936,820		463,770		3,128,232
Public Safety		3,804,863	19,474			808,000	4,632,337
Public Works		636,575	571,822		7,740,424		8,948,821
Culture and Recreation		256,460	121,100				377,560
Debt Services					18,241		18,241
TOTAL EXPENDITURES		\$ 6,425,540	\$1,649,216	\$ -	\$ 8,222,435	\$ 808,000	\$ 17,105,191
Transfers Out		427,026			205,000		632,026
Fund Balances/Reserves/Net Assets		1,524,747	1,316,500	0	12,025,000	11,052,761	25,203,718
EXPENDITURES, TRANSFERS, RESERVES & BALANCES		\$8,377,313	\$2,965,716	\$0	\$20,452,435	\$11,860,761	\$42,940,935
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.							

* Corrected budget summary

Allocation of Employees by Department

Department - Positions - Allocations	Elected	Full Time	Part Time	Seasonal	Grand Total
Animal Control - 1223		1			1
City Clerk/Hr - 1117		1			1
City Manager's Office - 1112		1.2			1.2
Community Development - 1115		2	1		3
Finance Department - 1113		1.7			1.7
Gas Tax 107		2.8	0.7		3.5
Mayor & Council - 1111	5				5
Mobility Management - 450 -1550		1.2	4		5.2
Non-Departmental 001-1119		0.25			0.25
Non-Departmental -1119		0.45	0.4		0.85
Ocean Rescue/Beach Cleanup - 1775				23	23
Police Department - 1221		29.5	1	6	36.5
Public Works - 1441		2.6	0.9		3.5
Sanitation Fund -4334-534		1.25			1.25
Senior Center - 1110		1	2		3
Sewer Services 401-4335-535		7.34	2		9.34
Stormwater 441-1441-541		3.67			3.67
Water & Sewer Fund -4331		1.58			1.58
Water Services 401-4336-536		4.33			4.33
Water Sewer Admin 401-4331-531		5.13			5.13
Grand Total	5	68	12	29	114

Non-Capital and Capital Requests – FY 22

					Total Non-Capital/Capital Requests	\$ 1,517,195
CITY CLERK (FUND 001 / DEPARTMENT 1117)						Totals
	Operational Requested	FY 2022	Notes	Funding Source	Account #	
	R&M: Painting	350	R&M: Painting	General Fund Operating Revenue	001-1221-521-30-46	350
CITY MANAGER'S OFFICE (FUND 001 / DEPARTMENT 1112)						
	Capital Asset Requested	FY 2022	Notes	Funding Source	Account #	
	Roof on City Hall	45,000	Leaking over Server and Records Room	Mobility Management		45,000
	Stucco and Façade on City Hall	30,000	Cracking and fading around building	Mobility Management		30,000
	Server	3,000	Need new server for City Hall 1/4 split: Clerk, Finance, CM, CDD	General Fund	001-1112-512-30-46 001-1113-513-30-46 001-1115-515-30-46 001-1117-517-30-46	3,000
COMMUNITY DEVELOPMENT (FUND 001 / DEPT 1115)						
	Capital Asset Requested	FY 2022	Notes	Funding Source	Account #	
	Machinery and Software	20,000	Plotter, scanner, screens, GIS, Windows 10, and Adobe	General Fund Operating Revenue	001-1115-515-60-64	20,000
	Operational Requested	FY 2022	Notes	Funding Source	Account #	
	Books, Subscriptions, Memberships	512	APA	General Fund Operating Revenue	001-1115-515-30-54	512
	Books, Subscriptions, Memberships	245	FRA	General Fund Operating Revenue	001-1115-515-30-54	245
	Books, Subscriptions, Memberships	1,495	NFPA	General Fund Operating Revenue	001-1115-515-30-54	1,495
	Books, Subscriptions, Memberships	195	CNU	General Fund Operating Revenue	001-1115-515-30-54	195
	Travel and per diem	1,500	APA State Conference	General Fund Operating Revenue	001-1115-515-30-40	1,500
	Travel and per diem	2,500	APA National Conference	General Fund Operating Revenue	001-1115-515-30-40	2,500
	Travel and per diem	1,500	FRA Annual Conference	General Fund Operating Revenue	001-1115-515-30-40	1,500
	Educational Courses	1,500	FRA/CNU Continuing Education	General Fund Operating Revenue	001-1115-515-30-55	1,500
	Educational Courses	3,500	UF Policy/Admin courses	General Fund Operating Revenue	001-1115-515-30-55	3,500
	Educational Courses	1,000	Floodplain, Building, and Fire	General Fund Operating Revenue	001-1115-515-30-55	1,000
POLICE DEPARTMENT (FUND 001 / DEPARTMENT 1221)						
	Capital Asset Requested	FY 2022	Notes	Funding Source	Account #	
	1 Police Vehicles	57,450	Chevrolet Tahoe's 4WD PPV/Emergency Equipment/Police Radio/Graphics	General Fund Reserves	001-1221-521-60-64	57,450
	Computer Aided Dispatch	35,000	Computer Aided Dispatch	General Fund Reserves	001-1221-521-60-64	35,000
	Taser	16,850	Taser Refresh	General Fund Reserves	001-1221-521-60-64	16,850
	Cameras	7,748	Body Worn Cameras (BWC) & Car Cameras	General Fund Reserves	001-1221-521-60-64	7,748
	Server Equipment	20,000	IT Upgrades Servers as mandated by FDLE	General Fund Reserves	001-1221-521-60-64	20,000

PUBLIC WORKS DEPARTMENT (FUND 001 / DEPT 1441)					
Capital Asset Requested	FY 2022	Notes	Funding Source	Account #	
PW Building Repairs	6,500	Building Maintenance, painting, roof repairs	REPAIR & MAINTENANCE	001-1441-541-30-46	6,500
PW roof Replacement	25,000	2004 original - patched several times already split with water, sewer, and storm	REPAIR & MAINTENANCE	001-1441-541-30-62	25,000
Roll-up door repairs	10,000	Repair welding bay and equipment roll-up doors	REPAIR & MAINTENANCE	001-1441-541-30-46	10,000
Dune Crossover replacement	20,000		REPAIR & MAINTENANCE	001-1441-541-30-63	20,000
Operational Requested	FY 2022	Notes	Funding Source	Account #	
Claw truck maintenance	45,000	Overhaul the boom on the 2017 lighting loader	VEHICLE REPAIR & MAINTENANCE	001-1441-541-60-64	45,000
Chain saw	850	Stihl 28 " PRO CHAIN SAW 77CC 6HP	MACHINERY & EQUIPMENT	001-1441-541-60-64	850
Water wagon	20,000	EXPRESS 1025 GALLON water wagon to replace the old water trailer	MACHINERY & EQUIPMENT	001-1441-541-60-64	20,000
Training	6,000		EDUCATIONAL COURSES	001-1441-541-30-55	6,000
Road grading software subscription	10,000	Roadbotics	Capital Outlay-Computer Software	001-1441-541-30-54	10,000
Server Replacement	5,000	Replace server that is over 5-years old and split with water and sewer.	REPAIR & MAINTENANCE	001-1441-541-30-52	5,000
Computer Replacements	4,000	Replace windows 7 and windows XP machines	REPAIR & MAINTENANCE	001-1441-541-30-52	4,000
Equipment & Vehicle Repairs and Maintenance.	20,000		VEHICLE REPAIR & MAINTENANCE	001-1441-541-30-57	20,000
Road sign inventory software	7,000	Roadway plus	Capital Outlay-Computer Software	001-1441-541-30-54	7,000
Stormwater Department Capital Requests (FUND 441)					
Capital Asset Requested	FY 2022	Notes	Funding Source	Account #	
Storm pipe renewal/replacement	100,000		REPAIR AND MAINTENANCE	441-1441-541-30-46	100,000
Professional Services to design and permit drainage improvements east of 3rd St.	400,000	4-major 3rd Street crossings: Lemon Street, (Cherry St. & Walnut St.), Pine St., (North St. & Bowles St.) that could phase into multi-year design: - Yr. 1: North St. & Bowles St.- \$500k - Yr. 2: Pine St.: \$200k - Yr. 3: Cherry St. & Walnut St.: \$300k - Yr 4: Lemon St.: \$500k	PROFESSIONAL SERVICES	441-1441-541-30-31	400,000
Professional Services to design and permit drainage improvements on the 400 block of Myra St.	80,000		PROFESSIONAL SERVICES	441-1441-541-30-31	80,000
PW roof Replacement	25,000	2004 original - patched several times already split with water, sewer, and sewer	REPAIR AND MAINTENANCE	441-1441-541-30-46	25,000
PW Building Maintenance, repairs and painting	6,500		REPAIR AND MAINTENANCE	441-1441-541-30-46	6,500

STREET IMPROVEMENT DEPARTMENT (FUND 111 / DEPT 1441)					
Capital Asset Requested	FY 2022	Notes	Funding Source	Account #	
Road Paving	200,000		ROAD MATERIALS & SUPPLIES	111-1441-541-30-53	200,000
Street parking adjacent to Jarboe Park	45,000		ROAD MATERIALS & SUPPLIES	111-1441-541-30-53	45,000
PW Building Maintenance, repairs and painting	6,500	No maintenance done since building built	REPAIR AND MAINTENANCE	111-1441-541-30-46	6,500
PW roof Replacement	20,000	2004 original - patched several times already split with public works, sewer, and storm	REPAIR AND MAINTENANCE	111-1441-541-30-46	20,000
City Sidewalk Repairs & installation	50,000		ROAD MATERIALS & SUPPLIES	111-1441-541-30-53	50,000
STREET IMPROVEMENT DEPARTMENT (FUND 111 / DEPT 1441)					
Operational Requested	FY 2022	Notes	Funding Source	Account #	
Street sweeper	100,000	\$300,000 total to replace old and worn out street sweeper (identify lease purchase options and put \$100k in better Jax 1/2 cent sales tax and \$100k in stormwater))	MACHINERY & EQUIPMENT	111-1441-541-60-64	100,000
Computer Replacements	3,000	Replace windows 7 and windows XP machines	REPAIR AND MAINTENANCE	111-1441-541-30-52	3,000
Server Replacement	2,500	Replace server that is over 5-years old and split with stormwater and water & sewer admin	REPAIR AND MAINTENANCE	111-1441-541-30-52	2,500
Roller Compactor	50,000	Small 5,400 LB Double Drum Roller to replace old roller	MACHINERY & EQUIPMENT	111-1441-541-60-64	50,000