



Finance Committee

City Hall, Council Chambers
116 First Street, Neptune Beach, Florida 32266
Tuesday, September 13, 2022, 10:00 AM

Agenda

1. Call to Order
2. Public Comment
3. Status of the FY-2021 Audit
4. FY 2023 Proposed Budget Process
 - a. Millage Rate at 3.3656
 - b. Budget Advertisement
 - c. Questions on FY 2023 Proposed Budget
5. Discussion on Parking Fee Increases
6. Adjourn

*Council Members in attendance at the Committee Meeting may include:

Chair: Councilor Lauren Key

Mayor Elaine Brown
Vice Mayor Kerry Chin
Councilor Josh Messinger
Councilor Nia Livingston

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET
		FY2021	FY2020	FY2019	FY2018	FY2022	FY2023
	Subgroup : [380] Other Financing Sources	\$ 490,000.00	\$ 250,000.00	\$ 105,000.00	\$ 88,797.00	\$ 36,001.00	\$ 1,604,278.00
	TOTAL GENERAL FUND REVENUES	\$ 6,131,326.57	\$ 5,771,740.88	\$ 6,090,743.13	\$ 5,743,988.46	\$ 10,413,376.27	\$ 7,785,892.51

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
MAYOR & COUNCIL	PERSONNEL SERVICES						
001-1111-511-10-11	EXECUTIVE SALARIES	\$ 27,000.00	\$ 27,000.00	\$ 25,000.00	\$ 22,200.00	\$ 27,000.00	\$ 27,000.00
001-1111-511-10-21	FICA	\$ 1,799.55	\$ 1,674.00	\$ 1,550.00	\$ 1,376.00	\$ 1,500.00	\$ 1,900.00
001-1111-511-10-24	WORKER'S COMPENSATION	\$ 63.36	\$ 63.36	\$ 63.33	\$ 63.36	\$ 64.00	\$ 400.00
001-1111-511-10-25	MEDICARE	\$ 420.86	\$ 391.50	\$ 362.50	\$ 321.90	\$ 450.00	\$ 500.00
	Subgroup : [10] Personnel Services	\$ 29,283.77	\$ 29,128.86	\$ 26,975.83	\$ 23,961.26	\$ 29,014.00	\$ 29,800.00
MAYOR & COUNCIL	OPERATING						
001-1111-511-30-40	TRAVEL & PER DIEM	\$ 1,834.82	\$ 149.00	\$ 4,028.68	\$ 1,919.79	\$ 1,200.00	\$ 1,500.00
001-1111-511-30-41	COMMUNICATIONS SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,570.00
001-1111-511-30-45	INSURANCE	\$ 788.23	\$ 345.42	\$ 336.08	\$ 295.15	\$ 800.00	\$ 1,450.00
001-1111-511-30-48	PROMOTIONAL & ADVERTISING	\$ 1,396.79	\$ 2,452.50	\$ 2,071.01	\$ 85.23	\$ 3,000.00	\$ 3,000.00
001-1111-511-30-51	OFFICE SUPPLIES	\$ 953.26	\$ 275.00	\$ 1,715.61	\$ 2,272.11	\$ 600.00	\$ 1,000.00
001-1111-511-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ 1,227.39	\$ 1,175.00	\$ 1,002.00	\$ 477.76	\$ 2,000.00	\$ 1,500.00
001-1111-511-30-55	EDUCATIONAL COURSES	\$ 1,100.00	\$ 285.00	\$ 2,437.00	\$ 1,501.00	\$ 1,200.00	\$ 1,200.00
	Subgroup : [30] Operating Expenditures	\$ 7,300.49	\$ 4,681.92	\$ 11,590.38	\$ 6,551.04	\$ 8,800.00	\$ 11,220.00
MAYOR & COUNCIL	CAPITAL OUTLAY						
001-1111-511-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1111-511-60-64	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 36,584.26	\$ 33,810.78	\$ 38,566.21	\$ 30,512.30	\$ 37,814.00	\$ 41,020.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
CITY MANAGER	PERSONNEL SERVICES						
001-1112-512-10-12	REGULAR SALARIES	\$ 122,099.62	\$ 88,323.09	\$ 103,817.44	\$ 119,167.75	\$ 108,810.00	\$ 122,350.00
001-1112-512-10-14	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1112-512-10-15	SPECIAL PAY	\$ 480.00	\$ 480.00	\$ 590.00	\$ 600.00	\$ 500.00	\$ 500.00
001-1112-512-10-16	PTO LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,875.00
001-1112-512-10-21	FICA	\$ 6,514.39	\$ 4,961.39	\$ 6,071.73	\$ 7,028.99	\$ 6,800.00	\$ 7,750.00
001-1112-512-10-22	RETIREMENT CONTRIBUTIONS	\$ 7,794.05	\$ 3,365.12	\$ 13,923.11	\$ 15,585.52	\$ 8,000.00	\$ 8,500.00
001-1112-512-10-23	LIFE & HEALTH INSURANCE	\$ 19,045.53	\$ 17,908.77	\$ 22,687.13	\$ 22,744.44	\$ 25,000.00	\$ 27,500.00
001-1112-512-10-24	WORKER'S COMPENSATION	\$ 2,349.98	\$ 3,599.23	\$ 302.65	\$ 302.80	\$ 200.00	\$ 250.00
001-1112-512-10-25	MEDICARE	\$ 1,523.58	\$ 1,160.36	\$ 1,477.75	\$ 1,643.86	\$ 1,600.00	\$ 1,800.00
	Subgroup : [10] Personnel Services	\$ 159,807.15	\$ 119,797.96	\$ 148,869.81	\$ 167,073.36	\$ 150,910.00	\$ 176,525.00
CITY MANAGER	OPERATING						
001-1112-512-30-31	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1112-512-30-34	OTHER CONTRACTUAL SERVICES	\$ -	\$ 45.00	\$ -	\$ 45.00	\$ 6,973.00	\$ 1,500.00
001-1112-512-30-40	TRAVEL & PER DIEM	\$ 2,612.10	\$ 10,834.59	\$ 380.47	\$ 4,143.01	\$ 3,200.00	\$ 4,000.00
001-1112-512-30-45	INSURANCE	\$ 586.39	\$ 492.20	\$ 459.30	\$ 403.41	\$ 5,200.00	\$ 7,575.00
001-1112-512-30-46	REPAIR & MAINTENANCE	\$ 4,151.51	\$ -	\$ -	\$ -	\$ 2,900.00	\$ 2,900.00
001-1112-512-30-48	PROMOTIONAL & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
001-1112-512-30-51	OFFICE SUPPLIES	\$ 6,245.98	\$ 5,697.58	\$ 2,422.13	\$ 2,390.90	\$ 5,000.00	\$ 5,000.00
001-1112-512-30-52	OPERATING SUPPLIES	\$ 73.41	\$ 2,690.51	\$ 1,458.00	\$ 1,300.68	\$ 1,875.00	\$ 2,800.00
001-1112-512-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ 5,449.75	\$ 4,141.32	\$ 4,147.53	\$ 3,889.44	\$ 6,200.00	\$ 6,200.00
001-1112-512-30-55	EDUCATIONAL COURSES	\$ 8,006.65	\$ -	\$ 567.98	\$ 1,448.00	\$ 9,400.00	\$ 9,400.00
001-1112-512-30-57	VEHICLE REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
001-1112-512-30-58	GAS, OIL & LUBRICANTS	\$ -	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
	Subgroup : [30] Operating Expenditures	\$ 27,125.79	\$ 23,901.20	\$ 9,435.41	\$ 13,620.44	\$ 45,248.00	\$ 43,875.00
CITY MANAGER	CAPITAL OUTLAY						
001-1112-512-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1112-512-60-64	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ -
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ -
	TOTAL	\$ 186,932.94	\$ 143,699.16	\$ 158,305.22	\$ 180,693.80	\$ 202,658.00	\$ 220,400.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
FINANCE	PERSONNEL SERVICES						
001-1113-513-10-12	REGULAR SALARIES	\$ 148,339.08	\$ 90,447.24	\$ 75,964.63	\$ 82,183.25	\$ 143,000.00	\$ 126,750.00
001-1113-513-10-14	OVERTIME	\$ 1,864.04	\$ 331.11	\$ 398.48	\$ 269.45	\$ 2,000.00	\$ 2,700.00
001-1113-513-10-15	SPECIAL PAY	\$ 270.00	\$ 630.00	\$ 562.50	\$ 269.45	\$ 300.00	\$ 600.00
001-1113-513-10-16	PTO LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,500.00
001-1113-513-10-21	FICA	\$ 8,368.17	\$ 4,630.77	\$ 4,679.46	\$ 5,042.95	\$ 9,000.00	\$ 9,000.00
001-1113-513-10-22	RETIREMENT CONTRIBUTIONS	\$ 7,817.35	\$ 5,784.73	\$ 4,235.69	\$ 5,097.04	\$ 9,950.00	\$ 9,100.00
001-1113-513-10-23	LIFE & HEALTH INSURANCE	\$ 19,145.81	\$ 6,663.93	\$ 6,072.75	\$ 7,283.90	\$ 15,000.00	\$ 19,750.00
001-1113-513-10-24	WORKER'S COMPENSATION	\$ 2,682.73	\$ 4,108.88	\$ 242.12	\$ 242.24	\$ 180.00	\$ 225.00
001-1113-513-10-25	MEDICARE	\$ 1,957.03	\$ 1,083.12	\$ 1,094.34	\$ 1,179.33	\$ 2,100.00	\$ 2,100.00
	Subgroup : [10] Personnel Services	\$ 190,444.21	\$ 113,679.78	\$ 93,249.97	\$ 101,567.61	\$ 181,530.00	\$ 177,725.00
FINANCE	OPERATING						
001-1113-513-30-32	ACCOUNTING & AUDIT	\$ 14,605.00	\$ 18,059.50	\$ 11,724.58	\$ 13,202.00	\$ 13,650.00	\$ 14,000.00
001-1113-513-30-34	OTHER CONTRACTUAL SERVICES	\$ 34,053.32	\$ 222.52	\$ 247.00	\$ 157.00	\$ 1,200.00	\$ 4,600.00
001-1113-513-30-40	TRAVEL & PER DIEM	\$ 533.25	\$ 427.14	\$ 2,104.22	\$ 1,205.59	\$ 1,200.00	\$ 5,500.00
001-1113-513-30-41	COMMUNICATION SERVICES	\$ 920.00	\$ 1,066.95	\$ 840.00	\$ 680.00	\$ 960.00	\$ 1,500.00
001-1113-513-30-42	POSTAGE (INC. FED EX)	\$ 43.52	\$ -	\$ 83.70	\$ 152.85	\$ 100.00	\$ 100.00
001-1113-513-30-45	INSURANCE	\$ 1,147.46	\$ 957.54	\$ 1,064.25	\$ 934.69	\$ 1,200.00	\$ 8,800.00
001-1113-513-30-46	REPAIR & MAINTENANCE	\$ 4,687.09	\$ 3,280.06	\$ 4,313.41	\$ 3,638.81	\$ 4,950.00	\$ 4,900.00
001-1113-513-30-47	PRINTING & BINDING	\$ -	\$ -	\$ -	\$ 508.69	\$ -	\$ 500.00
001-1113-513-30-51	OFFICE SUPPLIES	\$ 4,286.42	\$ 5,556.94	\$ 6,972.49	\$ 5,875.47	\$ 3,800.00	\$ 4,200.00
001-1113-513-30-52	OPERATING SUPPLIES	\$ 3,604.41	\$ 1,520.86	\$ 760.42	\$ 612.57	\$ 2,600.00	\$ 3,600.00
001-1113-513-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ 1,463.29	\$ 1,244.87	\$ 557.99	\$ 335.56	\$ 2,475.00	\$ 3,000.00
001-1113-513-30-55	EDUCATIONAL COURSES	\$ 1,435.00	\$ 35.00	\$ 1,353.99	\$ 400.00	\$ 1,000.00	\$ 2,500.00
	Subgroup : [30] Operating Expenditures	\$ 66,778.76	\$ 32,371.38	\$ 30,022.05	\$ 27,703.23	\$ 33,135.00	\$ 53,200.00
FINANCE	CAPITAL OUTLAY						
001-1113-513-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1113-513-60-64	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 5,000.00
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00	\$ 5,000.00
	TOTAL	\$ 257,222.97	\$ 146,051.16	\$ 123,272.02	\$ 129,270.84	\$ 221,165.00	\$ 235,925.00

ACCOUNT	DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2020	ACTUAL FY 2019	ACTUAL FY 2018	BUDGET FY2022	PROPOSED BUDGET FY 2023
LEGAL SERVICES	OPERATING EXPENDITURES						
001-1114-514-30-31	Professional Services	\$ 145,701.00	\$ 177,524.38	\$ 135,346.77	\$ 60,134.49	\$ 150,000.00	\$ 150,000.00
001-1114-514-30-54	Books, Subscriptions & Memberships	\$ 123.50	\$ 118.75	\$ 113.00	\$ 95.56	\$ 129.25	\$ 150.00
	Subgroup : [30] Operating Expenditures	\$ 145,824.50	\$ 177,643.13	\$ 135,459.77	\$ 60,230.05	\$ 150,129.25	\$ 150,150.00
	TOTAL	\$ 145,824.50	\$ 177,643.13	\$ 135,459.77	\$ 60,230.05	\$ 150,129.25	\$ 150,150.00

DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
	FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
PERSONNEL SERVICES						
REGULAR SALARIES	\$ 231,643.91	\$ 154,385.13	\$ 83,454.94	\$ 94,935.22	\$ 195,000.00	\$ 285,000.00
OVERTIME	\$ -	\$ -	\$ 10.34	\$ 155.58	\$ 500.00	\$ -
SPECIAL PAY	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,375.00	\$ 1,600.00	\$ 1,800.00
PTO LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,500.00
FICA	\$ 12,904.24	\$ 10,325.81	\$ 5,122.08	\$ 5,859.23	\$ 12,300.00	\$ 18,000.00
RETIREMENT CONTRIBUTIONS	\$ 7,812.49	\$ 7,539.10	\$ 6,730.44	\$ 5,342.16	\$ 7,300.00	\$ 22,000.00
LIFE & HEALTH INSURANCE	\$ 20,864.53	\$ 27,323.78	\$ 961.26	\$ 2,218.68	\$ 23,700.00	\$ 40,750.00
WORKER'S COMPENSATION	\$ 1,870.78	\$ 2,865.28	\$ 1,815.90	\$ 1,816.80	\$ 1,200.00	\$ 2,000.00
MEDICARE	\$ 3,026.34	\$ 2,414.91	\$ 1,197.97	\$ 1,370.28	\$ 2,900.00	\$ 4,250.00
Subgroup : [10] Personnel Services	\$ 279,622.29	\$ 206,354.01	\$ 100,792.93	\$ 113,072.95	\$ 244,500.00	\$ 384,300.00
OPERATING						
PROFESSIONAL SERVICES	\$ 55,346.74	\$ 251,770.08	\$ -	\$ -	\$ 126,557.00	\$ 85,000.00
OTHER CONTRACTUAL SERVICES	\$ 79,703.73	\$ 76,551.98	\$ 89,306.00	\$ 78,293.00	\$ 75,000.00	\$ 10,000.00
TRAVEL & PER DIEM	\$ 1,653.57	\$ -	\$ 249.19	\$ -	\$ 5,500.00	\$ 5,000.00
COMMUNICATIONS SERVICES	\$ 889.36	\$ 480.00	\$ 400.00	\$ -	\$ 480.00	\$ 2,000.00
INSURANCE	\$ 3,535.39	\$ 2,953.24	\$ 3,192.75	\$ 2,754.86	\$ 4,000.00	\$ 18,750.00
REPAIR & MAINTENANCE	\$ 13,827.53	\$ 7,852.65	\$ 10,342.99	\$ 8,815.34	\$ 6,150.00	\$ 2,000.00
PRINTING & BINDING	\$ 497.00	\$ -	\$ -	\$ -	\$ -	\$ 500.00
PROMOTIONAL & ADVERTISING	\$ 547.76	\$ -	\$ -	\$ -	\$ 2,500.00	\$ 1,500.00
OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,400.00
OPERATING SUPPLIES	\$ 6,125.84	\$ 6,788.30	\$ 3,260.91	\$ 3,670.82	\$ 3,800.00	\$ 3,600.00
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ 3,317.25	\$ 475.00	\$ -	\$ -	\$ 18,000.00	\$ 12,000.00
EDUCATIONAL COURSES	\$ 3,609.93	\$ 150.00	\$ -	\$ -	\$ 6,000.00	\$ 3,000.00
VEHICLE REPAIR & MAINTENANCE	\$ -	\$ -	\$ 470.96	\$ -	\$ -	\$ 1,500.00
GAS, OIL & LUBRICANTS	\$ -	\$ 73.46	\$ 334.33	\$ 212.48	\$ -	\$ 2,500.00
Subgroup : [30] Operating Expenditures	\$ 169,054.10	\$ 347,094.71	\$ 107,557.13	\$ 93,746.50	\$ 247,987.00	\$ 148,750.00
CAPITAL OUTLAY						
BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 2,000.00
MUNICIPAL BOARDS	\$ 106.99	\$ 240.00	\$ -	\$ 209.08	\$ 200.00	\$ -
Subgroup : [60] CAPITAL OUTLAY	\$ 106.99	\$ 240.00	\$ -	\$ 209.08	\$ 20,200.00	\$ 2,000.00
TOTAL	\$ 448,783.38	\$ 553,688.72	\$ 208,350.06	\$ 207,028.53	\$ 512,687.00	\$ 535,050.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
CITY CLERK	PERSONNEL SERVICES						
001-1117-517-10-12	REGULAR SALARIES	\$ 87,753.40	\$ 77,526.28	\$ 67,313.99	\$ 54,622.86	\$ 78,000.00	\$ 140,000.00
001-1117-517-10-14	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1117-517-10-15	SPECIAL PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 300.00
001-1117-517-10-16	PTO LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850.00
001-1117-517-10-21	FICA	\$ 5,133.41	\$ 4,518.83	\$ 3,883.49	\$ 3,074.25	\$ 4,800.00	\$ 8,700.00
001-1117-517-10-22	RETIREMENT CONTRIBUTIONS	\$ 5,888.63	\$ 5,379.20	\$ 4,675.44	\$ 3,049.52	\$ 5,500.00	\$ 10,250.00
001-1117-517-10-23	LIFE & HEALTH INSURANCE	\$ 9,513.78	\$ 14,271.92	\$ 14,111.52	\$ 13,929.14	\$ 9,500.00	\$ 25,000.00
001-1117-517-10-24	WORKER'S COMPENSATION	\$ 947.05	\$ 1,450.51	\$ 214.19	\$ 214.30	\$ 150.00	\$ 250.00
001-1117-517-10-25	MEDICARE	\$ 1,200.56	\$ 1,056.82	\$ 908.24	\$ 718.98	\$ 1,150.00	\$ 2,100.00
	Subgroup : [10] Personnel Services	\$ 110,436.83	\$ 104,203.56	\$ 91,106.87	\$ 75,609.05	\$ 99,100.00	\$ 189,450.00
CITY CLERK	OPERATING						
001-1117-517-30-34	OTHER CONTRACTUAL SERVICES	\$ 4,837.35	\$ 1,227.34	\$ 1,257.35	\$ 1,266.05	\$ 3,000.00	\$ 5,500.00
001-1117-517-30-40	TRAVEL & PER DIEM	\$ 1,048.44	\$ -	\$ 736.79	\$ 1,974.62	\$ 2,000.00	\$ 3,000.00
001-1117-517-30-41	COMMUNICATIONS SERVICES	\$ 688.99	\$ 595.00	\$ 480.00	\$ 480.00	\$ 480.00	\$ 1,200.00
001-1117-517-30-45	INSURANCE	\$ 940.20	\$ 782.92	\$ 761.78	\$ 669.03	\$ 1,000.00	\$ 4,400.00
001-1117-517-30-46	REPAIR & MAINTENANCE	\$ 1,701.28	\$ 160.00	\$ -	\$ -	\$ 1,750.00	\$ 1,000.00
001-1117-517-30-47	PRINTING & BINDING	\$ 2,705.43	\$ 1,320.34	\$ 2,408.00	\$ 5,880.00	\$ 3,000.00	\$ 4,500.00
001-1117-517-30-48	PROMOTIONAL & ADVERTISING	\$ 4,480.12	\$ 4,378.10	\$ 2,974.81	\$ 2,858.81	\$ 4,750.00	\$ 2,250.00
001-1117-517-30-51	OFFICE SUPPLIES	\$ 509.72	\$ 339.22	\$ 540.16	\$ 2,448.72	\$ 600.00	\$ 750.00
001-1117-517-30-52	OPERATING SUPPLIES	\$ -	\$ -	\$ 121.50	\$ 19.13	\$ -	\$ -
001-1117-517-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ 2,931.42	\$ 2,878.46	\$ 3,031.83	\$ 2,283.39	\$ 2,600.00	\$ 4,500.00
001-1117-517-30-55	EDUCATIONAL COURSES	\$ 1,970.42	\$ -	\$ 1,357.99	\$ 925.00	\$ 2,000.00	\$ 2,000.00
	Subgroup : [30] Operating Expenditures	\$ 21,813.37	\$ 11,681.38	\$ 13,670.21	\$ 18,804.75	\$ 21,180.00	\$ 29,100.00
CITY CLERK	CAPITAL OUTLAY						
001-1117-517-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1117-517-60-64	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500.00
	TOTAL	\$ 132,250.20	\$ 115,884.94	\$ 104,777.08	\$ 94,413.80	\$ 120,280.00	\$ 225,050.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
NON-DEPARTMENTAL PERSONNEL SERVICES							
001-1119-519-10-12	REGULAR SALARIES	\$ 9,450.95	\$ 8,028.61	\$ 7,608.68	\$ 9,509.44	\$ 40,920.00	\$ 72,000.00
001-1119-519-10-14	OVERTIME	\$ 2,520.37	\$ 1,054.67	\$ 27.14	\$ 353.79	\$ 2,500.00	\$ 6,500.00
001-1119-519-10-15	SPECIAL PAY	\$ 75.00	\$ 75.00	\$ -	\$ 200.00	\$ 380.00	\$ 300.00
001-1119-519-10-16	PTO LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,940.00
001-1119-519-10-21	FICA	\$ 1,869.87	\$ 1,192.08	\$ 448.36	\$ 612.95	\$ 2,715.00	\$ 4,900.00
001-1119-519-10-22	RETIREMENT CONTRIBUTIONS	\$ 808.89	\$ 622.88	\$ 530.13	\$ 661.61	\$ 3,760.00	\$ 5,500.00
001-1119-519-10-23	LIFE & HEALTH INSURANCE	\$ 2,145.94	\$ 2,378.69	\$ 2,387.84	\$ 2,293.89	\$ 6,800.00	\$ 12,750.00
001-1119-519-10-24	WORKER'S COMPENSATION	\$ -	\$ -	\$ 311.97	\$ 312.10	\$ 2,270.00	\$ 2,500.00
001-1119-519-10-25	MEDICARE	\$ 437.31	\$ 278.78	\$ 104.95	\$ 143.41	\$ 640.00	\$ 1,200.00
	Subgroup : [10] Personnel Services	\$ 17,308.33	\$ 13,630.71	\$ 11,419.07	\$ 14,087.19	\$ 59,985.00	\$ 110,590.00
NON-DEPARTMENTAL OPERATING							
001-1119-519-30-34	OTHER CONTRACTUAL SERVICES	\$ 16,439.18	\$ 13,686.00	\$ 22,223.93	\$ 16,012.06	\$ 96,000.00	\$ 119,718.00
001-1119-519-30-41	COMMUNICATIONS SERVICES	\$ 26,537.20	\$ 41,831.02	\$ 43,611.55	\$ 27,174.40	\$ 30,000.00	\$ 55,000.00
001-1119-519-30-43	UTILITY SERVICES	\$ 15,507.50	\$ 13,381.88	\$ 9,903.18	\$ 12,169.24	\$ 13,500.00	\$ 25,000.00
001-1119-519-30-45	INSURANCE	\$ 39,607.64	\$ 33,101.58	\$ 38,649.05	\$ 34,308.31	\$ 42,000.00	\$ 32,000.00
001-1119-519-30-46	REPAIR & MAINTENANCE	\$ 9,335.68	\$ 15,833.33	\$ 28,579.51	\$ 31,266.61	\$ 40,000.00	\$ 50,000.00
001-1119-519-30-48	PROMOTIONAL & ADVERTISING	\$ 2,269.90	\$ 1,118.72	\$ 1,850.00	\$ 2,061.38	\$ 2,200.00	\$ 2,500.00
001-1119-519-30-51	OFFICE SUPPLIES	\$ 12,674.80	\$ 26,203.71	\$ 20,711.83	\$ 38,556.66	\$ 13,200.00	\$ 15,000.00
001-1119-519-30-52	OPERATING SUPPLIES	\$ 1,912.40	\$ 355.08	\$ -	\$ -	\$ 500.00	\$ 500.00
001-1119-519-30-58	GAS, OIL & LUBRICANTS	\$ 1,096.14	\$ 445.81	\$ -	\$ -	\$ 830.00	\$ 2,200.00
001-1119-519-30-59	UNIFORMS	\$ -	\$ 949.12	\$ 13.20	\$ 3,220.22	\$ 100.00	\$ 300.00
001-1119-519-30-90	MISCELLANEOUS EXPENDITURES	\$ 2,303.66	\$ 3,261.20	\$ 2,199.63	\$ 560.95	\$ 800.00	\$ 1,200.00
	Subgroup : [30] Operating Expenditures	\$ 127,684.10	\$ 150,167.45	\$ 167,741.88	\$ 165,329.83	\$ 239,130.00	\$ 303,418.00
NON-DEPARTMENTAL CAPITAL OUTLAY							
001-1119-519-60-62	BUILDING IMPROVEMENTS	\$ -	\$ 22,747.55	\$ 1,868.37	\$ -	\$ 45,000.00	\$ 175,000.00
001-1119-519-60-64	MACHINERY & EQUIPMENT	\$ -	\$ 10,521.12	\$ 25,092.28	\$ 5,512.50	\$ -	\$ 15,000.00
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ 33,268.67	\$ 26,960.65	\$ 5,512.50	\$ 45,000.00	\$ 190,000.00
	TOTAL	\$ 144,992.43	\$ 197,066.83	\$ 206,121.60	\$ 184,929.52	\$ 344,115.00	\$ 604,008.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
POLICE	PERSONNEL SERVICES						
001-1221-521-10-12	REGULAR SALARIES	\$ 1,877,570.95	\$ 1,784,868.45	\$ 1,789,438.61	\$ 1,618,637.36	\$ 1,950,000.00	\$ 2,125,500.00
001-1221-521-10-14	OVERTIME	\$ 463,459.51	\$ 285,813.38	\$ 209,378.17	\$ 206,692.25	\$ 295,000.00	\$ 195,000.00
001-1221-521-10-15	SPECIAL PAY	\$ 30,130.00	\$ 27,985.00	\$ 29,695.00	\$ 31,260.00	\$ 75,000.00	\$ 45,000.00
001-1221-521-10-16	PTO LIABILITY	\$ 222,000.00	\$ -	\$ -	\$ -	\$ 237,370.00	\$ 166,500.00
001-1221-521-10-21	FICA	\$ 140,539.32	\$ 128,937.96	\$ 123,155.98	\$ 110,074.12	\$ 148,000.00	\$ 146,000.00
001-1221-521-10-22	RETIREMENT CONTRIBUTIONS	\$ 576,067.14	\$ 525,918.63	\$ 456,796.01	\$ 426,265.72	\$ 310,000.00	\$ 390,000.00
001-1221-521-10-23	LIFE & HEALTH INSURANCE	\$ 266,325.85	\$ 292,977.82	\$ 319,562.79	\$ 316,806.74	\$ 320,000.00	\$ 335,000.00
001-1221-521-10-24	WORKER'S COMPENSATION	\$ 18,076.07	\$ 27,685.38	\$ 32,127.20	\$ 32,143.28	\$ 60,000.00	\$ 72,250.00
001-1221-521-10-25	MEDICARE	\$ 32,868.23	\$ 30,154.94	\$ 28,802.70	\$ 25,743.29	\$ 35,000.00	\$ 35,000.00
	Subgroup : [10] Personnel Services	\$ 3,627,037.07	\$ 3,104,341.56	\$ 2,988,956.46	\$ 2,767,622.76	\$ 3,430,370.00	\$ 3,510,250.00
POLICE	OPERATING						
001-1221-521-30-31	PROFESSIONAL SERVICES	\$ 1,745.00	\$ 2,995.00	\$ 770.00	\$ 1,530.00	\$ 1,500.00	\$ 1,500.00
001-1221-521-30-34	OTHER CONTRACTUAL SERVICES	\$ 15,446.65	\$ 21,999.00	\$ 15,591.72	\$ 28,781.24	\$ 24,890.00	\$ 37,550.00
001-1221-521-30-35	INVESTIGATIONS	\$ 1,009.75	\$ 79.00	\$ 72.81	\$ 1,385.29	\$ 1,200.00	\$ 1,200.00
001-1221-521-30-40	TRAVEL & PER DIEM	\$ 3,723.64	\$ 2,166.14	\$ 9,130.38	\$ 7,192.46	\$ 4,000.00	\$ 5,500.00
001-1221-521-30-41	COMMUNICATIONS SERVICES	\$ 106,192.89	\$ 125,891.92	\$ 96,774.89	\$ 74,930.65	\$ 90,000.00	\$ 80,480.00
001-1221-521-30-43	UTILITY SERVICES	\$ 402.66	\$ 288.09	\$ 147.31	\$ 246.90	\$ 300.00	\$ 300.00
001-1221-521-30-45	INSURANCE	\$ 63,030.66	\$ 52,791.16	\$ 59,898.78	\$ 51,653.73	\$ 65,000.00	\$ 129,400.00
001-1221-521-30-46	REPAIR & MAINTENANCE	\$ 59,132.42	\$ 16,272.55	\$ 7,028.23	\$ 13,896.12	\$ 39,000.00	\$ 40,850.00
001-1221-521-30-48	PROMOTIONAL & ADVERTISING	\$ 2,644.11	\$ 3,965.00	\$ 3,362.91	\$ 2,459.29	\$ 3,000.00	\$ 3,000.00
001-1222-522-30-49	OTHER CURRENT CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1221-521-30-51	OFFICE SUPPLIES	\$ 8,670.19	\$ 9,173.88	\$ 19,980.70	\$ 12,577.09	\$ 10,000.00	\$ 10,000.00
001-1221-521-30-52	OPERATING SUPPLIES	\$ 37,298.68	\$ 20,056.30	\$ 27,572.28	\$ 21,384.93	\$ 39,725.00	\$ 39,000.00
001-1221-521-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ 1,016.09	\$ 905.37	\$ 1,895.00	\$ 2,274.54	\$ 17,200.00	\$ 20,200.00
001-1221-521-30-55	EDUCATIONAL COURSES	\$ 9,782.00	\$ 7,375.00	\$ 5,118.74	\$ 9,357.53	\$ 10,000.00	\$ 14,500.00
001-1221-521-30-56	RADIO REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1221-521-30-57	VEHICLE REPAIR & MAINTENANCE	\$ 57,973.45	\$ 53,466.35	\$ 41,104.91	\$ 38,646.49	\$ 27,500.00	\$ 35,000.00
001-1221-521-30-58	GAS, OIL & LUBRICANTS	\$ 56,572.78	\$ 46,751.76	\$ 52,117.37	\$ 59,049.14	\$ 42,000.00	\$ 75,500.00
001-1221-521-30-59	UNIFORMS	\$ 27,396.40	\$ 30,245.45	\$ 19,912.00	\$ 18,806.31	\$ 37,800.00	\$ 30,800.00
001-1221-521-30-90	MISCELLANEOUS EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1221-521-80-17	JAG C GRANT	\$ 42,552.11	\$ 53,969.18	\$ 63,488.12	\$ 24,751.14	\$ 20,364.67	\$ 35,000.00
	Subgroup : [30] Operating Expenditures	\$ 494,589.48	\$ 448,391.15	\$ 423,966.15	\$ 368,922.85	\$ 433,479.67	\$ 559,780.00
POLICE	CAPITAL OUTLAY						
001-1221-521-60-62	BUILDING IMPROVEMENTS	\$ -	\$ 18,373.67	\$ 642.87	\$ 17,880.56	\$ -	\$ 5,000.00
001-1221-521-60-64	MACHINERY & EQUIPMENT	\$ 320,691.59	\$ 133,011.25	\$ 21,901.46	\$ -	\$ 153,047.96	\$ 131,113.00
	Subgroup : [60] CAPITAL OUTLAY	\$ 320,691.59	\$ 151,384.92	\$ 22,544.33	\$ 17,880.56	\$ 153,047.96	\$ 136,113.00
	TOTAL	\$ 4,442,318.14	\$ 3,704,117.63	\$ 3,435,466.94	\$ 3,154,426.17	\$ 4,016,897.63	\$ 4,206,143.00

ACCOUNT	DESCRIPTION	ACTUAL FY 2021	ACTUAL FY 2020	ACTUAL FY 2019	ACTUAL FY 2018	BUDGET FY2022	PROPOSED BUDGET FY 2023
OCEAN RESCUE/ BEACH CLEANUP PERSONNEL SERVICES							
001-1775-575-10-12	REGULAR SALARIES	\$ 206,738.45	\$ 213,344.93	\$ 205,134.09	\$ 203,687.21	\$ 210,000.00	\$ 230,450.00
001-1775-575-10-14	OVERTIME	\$ 7,561.03	\$ 3,163.91	\$ 339.89	\$ 1,061.37	\$ 8,000.00	\$ 9,750.00
001-1775-575-10-15	SPECIAL PAY	\$ 225.00	\$ 225.00	\$ -	\$ 600.00	\$ 13,400.00	\$ 125.00
001-1775-575-10-21	FICA	\$ 13,206.65	\$ 13,257.48	\$ 12,680.20	\$ 12,630.50	\$ -	\$ 15,000.00
001-1775-575-10-22	RETIREMENT CONTRIBUTIONS	\$ 2,221.22	\$ 1,868.49	\$ 1,590.13	\$ 1,984.82	\$ -	\$ 1,000.00
001-1775-575-10-23	LIFE & HEALTH INSURANCE	\$ 6,437.83	\$ 7,135.58	\$ 7,163.00	\$ 6,881.34	\$ -	\$ 2,750.00
001-1775-575-10-24	WORKER'S COMPENSATION	\$ 296.02	\$ 453.38	\$ 6,728.08	\$ 6,731.44	\$ 8,600.00	\$ 9,750.00
001-1775-575-10-25	MEDICARE	\$ 3,088.67	\$ 3,100.56	\$ 2,965.43	\$ 2,953.84	\$ 3,200.00	\$ 3,500.00
	Subgroup : [10] Personnel Services	\$ 239,774.87	\$ 242,549.33	\$ 236,600.82	\$ 236,530.52	\$ 243,200.00	\$ 272,325.00
OCEAN RESCUE/ BEACH CLEANUP OPERATING SUPPLIES							
001-1775-575-30-34	OTHER CONTRACTUAL SERVICES	\$ 270.00	\$ 1,500.00	\$ 1,385.00	\$ 1,180.00	\$ 500.00	\$ 1,000.00
001-1775-575-30-41	COMMUNICATIONS SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
001-1775-575-30-43	UTILITY SERVICES	\$ 204.61	\$ 157.70	\$ 130.91	\$ 145.20	\$ 160.00	\$ 500.00
001-1775-575-30-45	INSURANCE	\$ 3,386.73	\$ 2,830.44	\$ 3,719.25	\$ 2,902.45	\$ 3,500.00	\$ 9,600.00
001-1775-575-30-46	REPAIR & MAINTENANCE	\$ 4,060.77	\$ 405.20	\$ 927.43	\$ 434.37	\$ 2,500.00	\$ 2,500.00
001-1775-575-30-48	PROMOTIONAL & ADVERTISING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1775-575-30-49	OTHER CURRENT CHARGES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1775-575-30-51	OFFICE SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
001-1775-575-30-52	OPERATING SUPPLIES	\$ 5,174.97	\$ 2,929.22	\$ 3,178.91	\$ 3,438.74	\$ 3,000.00	\$ 3,500.00
001-1775-575-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1775-575-30-55	EDUCATIONAL COURSES	\$ -	\$ -	\$ 1,859.60	\$ -	\$ 600.00	\$ 600.00
001-1775-575-30-56	RADIO REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1775-575-30-57	VEHICLE REPAIR & MAINTENANCE	\$ -	\$ 7,640.10	\$ 1,298.83	\$ 842.42	\$ 500.00	\$ 500.00
001-1775-575-30-58	GAS, OIL & LUBRICANTS	\$ 1,065.67	\$ 1,036.96	\$ 1,673.57	\$ 1,034.25	\$ 1,000.00	\$ 1,500.00
001-1775-575-30-59	UNIFORMS	\$ 2,149.07	\$ 1,790.60	\$ 2,901.59	\$ 2,496.03	\$ 1,500.00	\$ 3,200.00
001-1775-575-30-90	MISCELLANEOUS EXPENDITURES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subgroup : [30] Operating Expenditures	\$ 16,311.82	\$ 18,290.22	\$ 17,075.09	\$ 12,473.46	\$ 13,260.00	\$ 24,900.00
OCEAN RESCUE/ BEACH CLEANUP CAPITAL OUTLAY							
001-1775-575-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
001-1775-575-60-64	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ 256,086.69	\$ 260,839.55	\$ 253,675.91	\$ 249,003.98	\$ 256,460.00	\$ 297,225.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
PUBLIC WORKS	PERSONNEL SERVICES						
001-1441-541-10-12	REGULAR SALARIES	\$ 243,378.46	\$ 286,026.47	\$ 239,778.98	\$ 223,681.99	\$ 162,000.00	\$ 215,000.00
001-1441-541-10-14	OVERTIME	\$ 4,236.42	\$ 3,832.58	\$ 3,499.21	\$ 5,501.07	\$ 5,000.00	\$ 8,500.00
001-1441-541-10-15	SPECIAL PAY	\$ 2,293.75	\$ 4,218.75	\$ 3,647.50	\$ 3,500.00	\$ 2,500.00	\$ 2,500.00
001-1441-541-10-16	PTO LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,021.00
001-1441-541-10-21	FICA	\$ 13,599.05	\$ 17,413.30	\$ 15,310.02	\$ 13,908.05	\$ 10,200.00	\$ 14,500.00
001-1441-541-10-22	RETIREMENT CONTRIBUTIONS	\$ 15,979.85	\$ 22,292.26	\$ 19,752.79	\$ 16,399.88	\$ 8,900.00	\$ 16,000.00
001-1441-541-10-23	LIFE & HEALTH INSURANCE	\$ 19,352.82	\$ 50,069.22	\$ 40,192.81	\$ 35,674.75	\$ 26,000.00	\$ 34,500.00
001-1441-541-10-24	WORKER'S COMPENSATION	\$ 3,751.19	\$ 5,745.34	\$ 4,795.80	\$ 4,798.20	\$ 8,200.00	\$ 9,900.00
001-1441-541-10-25	MEDICARE	\$ 3,180.61	\$ 4,072.66	\$ 3,577.23	\$ 3,268.69	\$ 2,400.00	\$ 3,500.00
	Subgroup : [10] Personnel Services	\$ 305,772.15	\$ 393,670.58	\$ 330,554.34	\$ 306,732.63	\$ 225,200.00	\$ 330,421.00
PUBLIC WORKS	OPERATING						
001-1441-541-30-31	PROFESSIONAL SERVICES	\$ 5,412.99	\$ 5,318.19	\$ 5,292.02	\$ 5,842.81	\$ 5,000.00	\$ 15,000.00
001-1441-541-30-34	OTHER CONTRACTUAL SERVICES	\$ 15,695.08	\$ 15,988.21	\$ 28,360.39	\$ 13,631.14	\$ 17,000.00	\$ 25,000.00
001-1441-541-30-40	TRAVEL & PER DIEM	\$ 1,611.83	\$ 559.98	\$ 769.68	\$ 162.40	\$ 2,000.00	\$ 2,500.00
001-1441-541-30-41	COMMUNICATIONS SERVICES	\$ 5,412.99	\$ 5,318.19	\$ 5,292.02	\$ 5,842.81	\$ 5,000.00	\$ 5,500.00
001-1441-541-30-43	UTILITY SERVICES	\$ 127,750.09	\$ 116,792.90	\$ 101,824.30	\$ 113,156.23	\$ 120,000.00	\$ 75,000.00
001-1441-541-30-44	RENTALS & LEASES	\$ 1,759.74	\$ 2,839.02	\$ 5,467.76	\$ 10,936.75		\$ 31,000.00
001-1441-541-30-45	INSURANCE	\$ 17,301.07	\$ 14,459.16	\$ 15,347.60	\$ 13,479.17	\$ 18,000.00	\$ 22,500.00
001-1441-541-30-46	REPAIR & MAINTENANCE	\$ 19,116.90	\$ 58,553.43	\$ 42,141.94	\$ 44,051.74	\$ 41,500.00	\$ 43,000.00
001-1441-541-30-48	PROMOTIONAL & ADVERTISING	\$ 708.16	\$ -	\$ -	\$ -	\$ -	\$ 20,000.00
001-1441-541-30-51	OFFICE SUPPLIES	\$ 992.21	\$ 2,977.77	\$ 1,467.87	\$ 1,494.94	\$ 1,125.00	\$ 1,200.00
001-1441-541-30-52	OPERATING SUPPLIES	\$ 25,203.05	\$ 22,829.79	\$ 37,705.19	\$ 51,800.35	\$ 29,000.00	\$ 29,000.00
001-1441-541-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ 1,141.08	\$ 220.67	\$ 225.00	\$ 1,328.60	\$ 17,200.00	\$ 17,600.00
001-1441-541-30-55	EDUCATIONAL COURSES	\$ -	\$ 1,619.95	\$ 98.01	\$ 803.88	\$ 6,000.00	\$ 6,000.00
001-1441-541-30-57	VEHICLE REPAIR & MAINTENANCE	\$ 9,030.12	\$ 27,921.84	\$ 21,857.26	\$ 17,953.41	\$ 27,500.00	\$ 15,000.00
001-1441-541-30-58	GAS, OIL & LUBRICANTS	\$ 13,456.46	\$ 12,595.61	\$ 17,660.58	\$ 22,890.99	\$ 12,000.00	\$ 14,000.00
001-1441-541-30-59	UNIFORMS	\$ 2,173.77	\$ 3,810.20	\$ 2,359.99	\$ 4,009.65	\$ 2,200.00	\$ 1,200.00
001-1441-541-80-20	A1A LANDSCAPING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000.00
	Subgroup : [30] Operating Expenditures	\$ 246,765.54	\$ 291,804.91	\$ 285,869.61	\$ 307,384.87	\$ 303,525.00	\$ 324,500.00
PUBLIC WORKS	CAPITAL OUTLAY						
001-1441-541-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ 25,000.00	\$ 25,000.00
001-1441-541-60-63	IMPROVEMENTS NOT BUILDINGS	\$ 9,885.47	\$ -	\$ -	\$ -	\$ 20,000.00	\$ 40,000.00
001-1441-541-60-64	MACHINERY & EQUIPMENT	\$ 15,108.70	\$ 81,959.93	\$ -	\$ 8,578.00	\$ 65,850.00	\$ 30,000.00
	Subgroup : [60] CAPITAL OUTLAY	\$ 24,994.17	\$ 81,959.93	\$ -	\$ 8,578.00	\$ 110,850.00	\$ 95,000.00
	TOTAL	\$ 577,531.86	\$ 767,435.42	\$ 616,423.95	\$ 622,695.50	\$ 639,575.00	\$ 749,921.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
Group : [101]	POLICE EDUCATION FUND						
Subgroup : [300]	Total Receipts						
Fund : None	Unassigned						
Fund : 101	Police Education Fund						
101-0000-351-10-00	COURT COST	\$ (34,105.52)	\$ (17,218.61)	\$ (30,169.91)	\$ (30,246.16)	\$ (35,000.00)	\$ (20,000.00)
101-0000-361-10-00	INTEREST ON INVESTMENTS						
TOTALS		\$ (34,105.52)	\$ (17,218.61)	\$ (30,169.91)	\$ (30,246.16)	\$ (35,000.00)	\$ (20,000.00)
Subgroup : [30]	Total Operating Expenses						
101-1221-521-30-52	OPERATING SUPPLIES	0.00	152.50	3,563.50	4,009.00	110.00	\$ 150.00
101-1221-521-30-55	EDUCATIONAL COURSES	2,970.63	699.55	5,010.40	300.00	3,900.00	\$ 4,000.00
101-1221-521-30-40	TRAVEL & PER DIEM	0.00	0.00	0.00	0.00	276.00	
TOTALS		2,970.63	852.05	8,573.90	4,309.00	3,100.00	\$ 4,150.00
Group : [101]	POLICE EDUCATION FUND	(37,076.15)	(18,070.66)	(38,743.81)	(34,555.16)	(2,390.53)	\$ (15,850.00)

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [103] COMMUNITY DEVELOPMENT BLOCK GRANT							
Subgroup : [300] Total Receipts							
Fund : None Unassigned							
Fund : 103 CDBG Fund							
103-0000-337-30-00	PHYSICAL ENVIRONMENT	\$ (32,476.22)	\$ (31,977.00)	\$ (44,895.00)	\$ (44,895.00)	\$ (83,607.34)	\$ (48,000.00)
103-0000-341-75-00	Class Fees	\$ -	\$ (16,827.00)	\$ (25,125.79)	\$ (11,514.30)	\$ -	\$ (39,911.00)
103-0000-341-76-00	Travel Fees	\$ (5,035.00)	\$ (15,893.50)	\$ (15,100.00)	\$ (11,463.00)	\$ -	\$ (32,749.00)
103-0000-381-00-00	INTERFUND TRANSFER	\$ -	\$ -	\$ -	\$ -	\$ (83,605.00)	\$ -
103-0000-381-10-00	TRANSFER FROM GENERAL FUND	\$ -	\$ (40,201.00)	\$ (20,000.00)	\$ (20,000.00)	\$ -	\$ (65,000.00)
103-0000-383-00-00	DONATIONS	\$ (75,685.16)	\$ (117,225.68)	\$ (59,720.18)	\$ (63,635.48)	\$ (32,495.00)	\$ (11,500.00)
103-0000-383-10-00	DONATIONS - TAP	\$ -	\$ (760.00)	\$ (1,148.15)	\$ (53.35)	\$ -	\$ -
Subgroup : [10] Personnel Services		\$ (113,196.38)	\$ (222,884.18)	\$ (165,989.12)	\$ (151,561.13)	\$ (199,707.34)	\$ (197,160.00)
Fund : 103 CDBG Fund							
103-1110-565-10-12	REGULAR SALARIES	\$ 77,992.06	\$ 69,903.86	\$ 76,083.36	\$ 68,143.70	\$ 84,400.00	\$ 89,500.00
103-1110-565-10-16	PTO LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,640.00
103-1110-565-10-21	FICA	\$ 4,247.20	\$ 4,212.77	\$ 4,634.86	\$ 4,164.81	\$ 5,400.00	\$ 5,750.00
103-1110-565-10-22	RETIREMENT CONTRIBUTIONS	\$ 7,121.62	\$ 6,471.22	\$ 6,725.50	\$ 4,827.27	\$ 7,600.00	\$ 6,875.00
103-1110-565-10-23	LIFE & HEALTH INSURANCE	\$ 8,801.06	\$ 10,156.38	\$ 10,135.32	\$ 10,043.66	\$ 10,300.00	\$ 10,975.00
103-1110-565-10-24	WORKERS' COMPENSATION	\$ 560.70	\$ 858.77	\$ 270.05	\$ 270.20	\$ 150.00	\$ 750.00
103-1110-565-10-25	Medicare	\$ 993.30	\$ 985.23	\$ 1,083.97	\$ 974.02	\$ 1,250.00	\$ 1,500.00
Subgroup : [30] Operating Expenses		\$ 99,715.94	\$ 92,588.23	\$ 98,933.06	\$ 88,423.66	\$ 109,100.00	\$ 122,990.00
Fund : 103 CDBG Fund							
103-1110-569-30-31	PROFESSIONAL SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 41,570.00
103-1110-569-30-34	OTHER CONTRACTUAL SERVICES.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
103-1110-569-30-40	TRAVEL & PER DIEM	\$ 710.37	\$ 240.36	\$ 458.18	\$ 422.42	\$ 650.00	\$ 1,000.00
103-1110-569-30-41	COMMUNICATIONS SERVICES.	\$ 1,033.14	\$ 2,109.27	\$ 2,476.61	\$ 2,096.53	\$ 1,000.00	\$ 2,100.00
103-1110-569-30-43	UTILITY SERVICES	\$ 436.53	\$ 3,393.78	\$ 8,480.30	\$ 8,670.25	\$ 1,800.00	\$ 8,000.00
103-1110-569-30-45	INSURANCE	\$ 1,842.46	\$ 11,769.26	\$ 3,285.00	\$ 3,135.00	\$ 2,000.00	\$ 4,500.00
103-1110-569-30-46	REPAIRS & MAINTENANCE	\$ 62.66	\$ 3,512.28	\$ 3,316.25	\$ 7,190.13	\$ 1,000.00	\$ 1,500.00
103-1110-569-30-48	PROMOTIONAL & ADVERTISING	\$ 297.35	\$ -	\$ -	\$ -	\$ 250.00	\$ 1,000.00
103-1110-569-30-49	OTHER CURRENT CHARGES	\$ 708.62	\$ 644.20	\$ 1,093.60	\$ 4,518.41	\$ -	\$ 4,500.00
103-1110-569-30-51	OFFICE SUPPLIES	\$ 67.99	\$ 160.44	\$ 306.83	\$ 158.90	\$ 200.00	\$ 5,000.00
103-1110-569-30-52	OPERATING SUPPLIES	\$ -	\$ 790.79	\$ 750.94	\$ 1,843.19	\$ -	\$ 5,000.00
TOTALS		\$ 5,159.12	\$ 22,620.38	\$ 20,167.71	\$ 28,034.83	\$ 6,900.00	\$ 74,170.00
Group : [103] COMMUNITY DEVELOPMENT BLOCK GRANT		(8,321.32)	(107,675.57)	(46,888.35)	(35,102.64)	(83,707.34)	0.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [105] CONVENTION DEVELOPMENT TAX FUND							
Subgroup : [300] Total Receipts							
Fund : 105 Convention Development Tax Fund							
105-0000-312-10-00	LOCAL OPTION TOURIST TAX	\$ (14,391.10)	\$ (47,565.93)	\$ (37,230.10)	\$ (36,259.71)	\$ (6,530.00)	\$ (28,000.00)
105-0000-361-10-00	INTEREST ON INVESTMENTS	\$ (48.12)	\$ (619.29)	\$ (1,096.80)	\$ (716.94)	\$ -	\$ (40.00)
TOTALS		\$ (14,439.22)	\$ (48,185.22)	\$ (38,326.90)	\$ (36,976.65)	\$ (6,530.00)	\$ (28,040.00)
Subgroup : [10] Personnel Services							
Subgroup : [30] Operating Expenses							
Fund : 105 Convention Development Tax Fund							
105-1772-572-30-34	OTHER CONTRACTUAL SERVICES	8,094.74	8,692.58	6,566.78	6,824.06	6,530.00	\$ 28,040.00
TOTALS		8,094.74	8,692.58	6,566.78	6,824.06	6,530.00	\$ 28,040.00
Subgroup : [60] Capital Outlay							
Fund : 105 Convention Development Tax Fund							
105-1772-572-60-63	IMPROVEMENTS - NOT BLDGS.	0.00	5,138.01	47,139.39	43,333.33	0.00	\$ -
105-1772-572-60-64	MACHINERY & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	\$ -
TOTALS		0.00	5,138.01	47,139.39	43,333.33	0.00	\$ -
Subgroup : [91] Interfund Transfer Out							
Fund : 105 Convention Development Tax Fund							
105-1772-572-90-10	TRANSFER TO GENERAL FUND	10,000.00	10,000.00	10,000.00	10,000.00	0.00	\$ -
105-1772-572-90-20	Transfer to other funds						
		10,000.00	10,000.00	10,000.00	10,000.00	0.00	\$ -
Group : [105] CONVENTION DEVELOPMENT TAX FUND		3,655.52	(24,354.63)	25,379.27	23,180.74	0.00	0.00

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [106] FINES & FORFEITURES							
Subgroup : [300] Total Receipts							
Fund : 106 Fines & Forfeitures							
106-0000-351-20-00	CONFISCATED PROPERTY	\$ (1,050.00)	\$ (1,616.66)	\$ (1,099.99)	\$ (916.66)	\$ (950.00)	\$ (950.00)
106-0000-361-10-00	INTEREST ON INVESTMENTS	\$ (2.38)	\$ (37.92)	\$ (62.01)	\$ (45.67)	\$ (2.00)	\$ (2.00)
TOTALS		\$ (1,052.38)	\$ (1,654.58)	\$ (1,162.00)	\$ (962.33)	\$ (952.00)	\$ (952.00)
Subgroup : [30] Operating Expenses							
Fund : 106 Fines & Forfeitures							
106-1221-521-30-52	OPERATING SUPPLIES	\$ -	\$ -	\$ 2,041.40	\$ 2,310.17	\$ 952.00	\$ 952.00
TOTALS		\$ -	\$ -	\$ 2,041.40	\$ 2,310.17	\$ 952.00	\$ 952.00
Group : [106] FINES & FORFEITURES		\$ (1,052.38)	\$ (1,654.58)	\$ 879.40	\$ 1,347.84	\$ -	\$ -

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [107] LOCAL OPTION GAS TAX FUND							
Subgroup : [300] Total Receipts							
Fund : 107 Local Option Gas Tax Fund							
107-0000-312-40-00	LOCAL OPTION GAS TAX/ALT FUEL	\$ (242,705.21)	\$ (239,400.81)	\$ (264,884.76)	\$ (259,561.58)	\$ (420,000.00)	\$ (360,000.00)
TOTALS		\$ (242,705.21)	\$ (239,400.81)	\$ (264,884.76)	\$ (259,561.58)	\$ (420,000.00)	\$ (360,000.00)
Subgroup : [10] Personnel Services							
Fund : 107 Local Option Gas Tax Fund							
107-1441-541-10-12	REGULAR SALARIES	\$ 217,939.74	\$ 167,525.62	\$ 174,702.92	\$ 159,496.24	\$ 163,320.00	\$ 174,000.00
107-1441-541-10-14	OVERTIME	\$ 18,688.06	\$ 13,111.77	\$ 12,116.29	\$ 5,283.19	\$ 18,700.00	\$ 3,850.00
107-1441-541-10-15	SPECIAL PAY	\$ 2,081.25	\$ 1,856.25	\$ 2,290.00	\$ 1,800.00	\$ 4,110.00	\$ 3,150.00
107-1441-541-10-21	FICA	\$ 12,275.35	\$ 10,711.42	\$ 11,196.93	\$ 10,240.82	\$ 11,540.00	\$ 11,250.00
107-1441-541-10-22	RETIREMENT CONTRIBUTIONS	\$ 13,081.60	\$ 11,625.79	\$ 12,496.64	\$ 9,182.70	\$ 12,400.00	\$ 11,500.00
107-1441-541-10-23	LIFE & HEALTH INSURANCE	\$ 23,361.98	\$ 26,366.17	\$ 28,333.23	\$ 37,073.62	\$ 26,800.00	\$ 27,930.00
107-1441-541-10-24	WORKERS' COMPENSATION	\$ 932.07	\$ 1,427.57	\$ 3,678.33	\$ 3,680.16	\$ 13,400.00	\$ 14,250.00
107-1441-541-10-25	MEDICARE	\$ 2,870.79	\$ 2,505.07	\$ 2,622.24	\$ 2,381.05	\$ 2,700.00	\$ 2,650.00
TOTALS		\$ 291,230.84	\$ 235,129.66	\$ 247,436.58	\$ 229,137.78	\$ 252,970.00	\$ 248,580.00
Subgroup : [30] Operating Expenses							
Fund : 107 Local Option Gas Tax Fund							
107-1441-541-30-41	COMMUNICATIONS SERVICES	\$ -	\$ -	\$ 2,425.00	\$ 480.00	\$ -	\$ 500.00
107-1441-541-30-59	UNIFORMS	\$ 520.00	\$ 520.00	\$ 532.00	\$ 380.00	\$ 1,700.00	\$ 800.00
TOTALS		\$ 520.00	\$ 520.00	\$ 2,957.00	\$ 860.00	\$ 1,700.00	\$ 1,300.00
Subgroup : [60] Capital Outlay							
Fund : 107 Local Option Gas Tax Fund							
107-1441-541-60-63	IMPROVEMENTS - NO BLDGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
107-1441-541-60-64	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,500.00
TOTALS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ 107,500.00
Subgroup : [91] Interfund Transfer Out							
Fund : None Unassigned							
Fund : 107 Local Option Gas Tax Fund							
107-1441-541-90-64	TRANSFER TO STORMWATER	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group : [107] LOCAL OPTION GAS TAX FUND		\$ 49,045.63	\$ (3,751.15)	\$ (14,491.18)	\$ (29,563.80)	\$ (165,330.00)	\$ (2,620.00)

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [108] RADIO COMMUNICATION TRUST FUND							
Subgroup : [300] Total Receipts							
Fund : None Unassigned							
Fund : 108 Radio Communication Trust Fund							
108-0000-359-10-00	RADIO COMM. TRUST FUND	\$ (15,970.09)	\$ (7,900.77)	\$ (16,088.45)	\$ (13,877.37)	\$ (14,500.00)	\$ (13,000.00)
108-0000-361-10-00	INTEREST ON INVESTMENTS	\$ (12.86)	\$ (176.94)	\$ (438.61)	\$ (147.45)	\$ (12.00)	\$ (12.00)
108-0000-389-10-00	APPROPRIATED FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
		\$ (15,982.95)	\$ (8,077.71)	\$ (16,527.06)	\$ (14,024.82)	\$ (14,512.00)	\$ (13,012.00)
Subgroup : [30] Operating Expenses							
Fund : None Unassigned							
Fund : 108 Radio Communication Trust Fund							
108-1221-521-30-52	OPERATING SUPPLIES	\$ -	\$ 692.40	\$ 23,340.87	\$ 6,219.71	\$ 14,512.00	\$ 13,000.00
		\$ -	\$ 692.40	\$ 23,340.87	\$ 6,219.71	\$ 14,512.00	\$ 13,000.00
Group : [108] RADIO COMMUNICATION TRUST FUND		\$ (15,982.95)	\$ (7,385.31)	\$ 6,813.81	\$ (7,805.11)	\$ -	\$ (12.00)

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [109]	BETTER JAX 1/2 CENT TAX						
Subgroup : [300]	Total Receipts						
Fund : None	Unassigned						
Fund : 109	Better Jax 1/2 Cent Tax Fund						
109-0000-337-20-50	BETTER JAX TAX RECEIPTS	\$ (576,204.05)	\$ (505,062.06)	\$ (515,995.11)	\$ (497,858.07)	\$ (510,000.00)	\$ (498,000.00)
109-0000-361-10-00	INTEREST ON INVESTMENTS	\$ (284.88)	\$ (7,361.98)	\$ (7,726.44)	\$ (11,519.52)	\$ -	\$ -
	TOTALS	\$ (576,488.93)	\$ (512,424.04)	\$ (523,721.55)	\$ (509,377.59)	\$ (510,000.00)	\$ (498,000.00)
Subgroup : [91]	Interfund Transfer Out						
Fund : None	Unassigned						
Fund : 109	Better Jax 1/2 Cent Tax Fund						
109-1119-519-90-10	TRANSFER TO OTHER FUNDS	\$ 1,261,930.52	\$ 128,824.48	\$ 72,333.27	\$ -	\$ 510,000.00	\$ 498,000.00
	TOTALS	\$ 1,261,930.52	\$ 128,824.48	\$ 72,333.27	\$ -	\$ 510,000.00	\$ 498,000.00
Group : [109]	BETTER JAX 1/2 CENT TAX	685,441.59	(383,599.56)	(451,388.28)	(509,377.59)	0.00	\$ -

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [110] HOLIDAY/SPECIAL EVENTS FUND							
Subgroup : [300] Total Receipts							
Fund : None Unassigned							
Fund : 110 Holiday/Special Events Fund							
110-0000-369-30-00	DONATIONS FOR DECORATIONS	\$ -	\$ (8,000.00)	\$ (8,000.00)	\$ (8,000.00)	\$ (5,000.00)	\$ (8,000.00)
110-0000-381-00-00	Movie With Mayor Revenues/Donations	\$ -	\$ (5,000.00)	\$ (3,000.00)	\$ -	\$ -	\$ (2,500.00)
110-0000-381-10-00	Interfund Transfers	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
110-0000-389-10-00	APPROPRIATED FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ -	\$ (13,000.00)	\$ (11,000.00)	\$ (8,000.00)	\$ (11,000.00)	\$ (10,500.00)
Subgroup : [30] Operating Expenses							
Fund : None Unassigned							
Fund : 110 Holiday/Special Events Fund							
110-1119-519-30-48	PROMOTIONAL ACTIVITIES	\$ 5,908.78	\$ 9,812.80	\$ 8,045.52	\$ 8,009.39	\$ 5,000.00	\$ 5,000.00
110-1119-519-30-50	Movies With Mayor-Expenses	\$ -	\$ 710.89	\$ 1,367.20	\$ -	\$ -	\$ 5,500.00
TOTALS		\$ 5,908.78	\$ 10,523.69	\$ 9,412.72	\$ 8,009.39	\$ 5,000.00	\$ 10,500.00
Group : [110] HOLIDAY/SPECIAL EVENTS FUND		\$ 5,908.78	\$ (2,476.31)	\$ (1,587.28)	\$ 9.39	\$ (6,000.00)	\$ -

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [111] STREET IMPROVEMENT FUND (Formerly Fund 302)							
Subgroup : [300] Total Receipts							
Fund : 111 Street Improvement Fund							
111-0000-335-12-20	8TH CENT GASOLINE TAX	\$ (72,145.71)	\$ (54,623.80)	\$ (63,536.07)	\$ (62,059.98)	\$ (61,500.00)	\$ (60,000.00)
111-0000-361-10-00	INTEREST ON INVESTMENTS	\$ (31.92)	\$ (467.63)	\$ -	\$ -	\$ -	\$ -
111-0000-381-10-00	TRANSFER FROM GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ (510,290.00)	\$ -
TOTALS		\$ (72,177.63)	\$ (55,091.43)	\$ (63,536.07)	\$ (62,059.98)	\$ (571,790.00)	\$ (60,000.00)
Subgroup : [30] Operating Expenses							
111-1441-541-30-34	Other Contractual Services	\$ 737.45	\$ -	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
111-1441-541-30-43	UTILITY SERVICES	\$ 2,339.14	\$ 6,440.58	\$ -	\$ -	\$ 3,500.00	\$ 6,500.00
111-1441-541-30-46	REPAIR AND MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ 44,322.00	\$ -
111-1441-541-30-47	TOWN CENTER EXPENDITURES	\$ 26,476.89	\$ 36,956.23	\$ 38,425.18	\$ 48,126.30	\$ 50,000.00	\$ 38,000.00
111-1441-541-30-50	MAYPORT FLYOVER EXPEND.	\$ 1,195.00	\$ 6,731.50	\$ 12,431.00	\$ 11,883.37	\$ 10,000.00	\$ 5,000.00
111-1441-541-30-52	OPERATING SUPPLIES	\$ -	\$ -	\$ -	\$ -	\$ 5,500.00	\$ -
111-1441-541-30-53	ROAD MATERIALS & SUPPLIES	\$ 22,488.76	\$ 53,120.50	\$ 21,920.84	\$ 31,610.65	\$ 295,000.00	\$ 9,000.00
TOTALS		\$ 53,237.24	\$ 103,248.81	\$ 72,777.02	\$ 91,620.32	\$ 409,822.00	\$ 60,000.00
Subgroup : [60] Capital Outlay							
Fund : 111 Street Improvement Fund							
111-1441-541-30-61	Capital Outlay-Computer Software	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
111-1441-541-60-63	IMPROVEMENTS - NO BUILDINGS	\$ -	\$ 7,930.75	\$ 17,838.33	\$ -	\$ -	\$ -
111-1441-541-60-64	MACHINERY & EQUIPMENT	\$ -	\$ -	\$ -	\$ -	\$ 150,000.00	\$ -
TOTALS		\$ -	\$ 7,930.75	\$ 17,838.33	\$ -	\$ 150,000.00	\$ -
Group : [111] STREET IMPROVEMENT FUND (Formerly Fund 302)		\$ (18,940.39)	\$ 56,088.13	\$ 27,079.28	\$ 29,560.34	\$ (11,968.00)	\$ -

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [200] DEBT SERVICE							
Fund : 200 Debt Service							
200-1119-519-70-71	PRINCIPAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-1119-519-70-72	INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group : [200] DEBT SERVICE		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [300] CAPITAL IMPROVEMENT FUND							
Subgroup : [300] Total Receipts							
Fund : None Unassigned							
Fund : 102 Capital Improvement Fund							
102-0000-337-70-00	Local Government Unit Grant	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED	\$ -
102-0000-361-10-00	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102-0000-361-20-00	STATE BOARD OF ADMIN INTEREST	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102-0000-367-20-00	UNREALIZED GAIN (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102-0000-367-40-00	REALIZED GAIN (LOSS)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102-0000-369-30-00	JARBOE PARK-DONATIONS	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED	\$ -
102-0000-381-00-00	INTERFUND TRANSFER	\$ -	\$ -	\$ (94,833.00)	\$ (97,000.00)	\$ -	\$ -
102-0000-381-10-00	TRANSFER FROM GENERAL FUND	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED	\$ -
TOTALS		\$ -	\$ -	\$ (94,833.00)	\$ (97,000.00)	\$ -	\$ -
Fund : 102 Capital Improvement Fund							
102-1119-519-30-46	Repairs & Maintenance	\$ -	\$ -	\$ -	\$ 86.46	\$ -	\$ -
TOTALS		\$ -	\$ -	\$ -	\$ 86.46	\$ -	\$ -
Fund : 102 Capital Improvement Fund							
102-1110-569-60-65	CONSTRUCTION IN PROGRESS	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED
102-1119-519-60-62	Building Improvements	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102-1119-519-60-63	IMPROVEMENTS	\$ -	\$ -	\$ -	\$ 17,644.04	\$ -	\$ -
102-1119-519-60-64	EQUIPMENT	\$ -	\$ -	\$ 94,832.55	\$ -	\$ -	\$ -
102-1221-521-60-62	Building Improvements - Public Safety	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
102-1221-521-60-63	IMPROVEMENTS - 200	\$ -	\$ -	\$ -	\$ 17,644.04	\$ -	\$ -
102-1221-521-60-64	Equipment - Public Safety	\$ -	\$ -	\$ -	\$ 62,916.00	\$ -	\$ -
102-1772-572-60-65	CONSTRUCTION IN PROGRESS	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED
TOTALS		\$ -	\$ -	\$ 94,832.55	\$ 98,204.08	\$ -	\$ -
Fund : 102 Capital Improvement Fund							
102-1119-519-90-20	TRANSFER TO OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Group : [300] CAPITAL IMPROVEMENT FUND		\$ -	\$ -	\$ (0.45)	\$ 1,290.54	\$ -	\$ -

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
Group : [301]	TOTAL EXPENDITURES - JARBOE PARK CIP FUND						
Subgroup : [300]	Total Receipts						
Fund : None	Unassigned						
Fund : 200	Debt Service						
200-0000-337-70-00	Local Government Unit Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
200-0000-369-30-00	JARBOE PARK-DONATIONS	\$ (20,000.00)	\$ (30,000.00)	\$ -	\$ -	\$ -	\$ -
200-0000-381-00-00	Jarboe Fund-TRANS FROM OTHER FUNDS	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED
200-0000-381-10-00	Jarboe Fund-TRANS FROM OTHER FUNDS	\$ -	\$ -	\$ (72,333.27)	\$ -	\$ -	\$ -
200-0000-381-20-00	Grants	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED	UNUSED
TOTALS		\$ (20,000.00)	\$ (30,000.00)	\$ (72,333.27)	\$ -	\$ -	\$ -
Fund : 200	Debt Service						
200-1220-569-30-31	Jarboe Park Fund-Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Subgroup : [60]	Capital Outlay						
Fund : None	Unassigned						
Fund : 200	Debt Service						
200-1220-569-60-63	Capital Outlay	\$ -	\$ 31,448.48	\$ 99,710.27	\$ -	\$ -	\$ -
200-1221-521-60-63	IMPROVEMENTS, NOT BUILDINGS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTALS		\$ -	\$ 31,448.48	\$ 99,710.27	\$ -	\$ -	\$ -
Group : [301]	TOTAL EXPENDITURES - JARBOE PARK CIP FUND	\$ (20,000.00)	\$ 1,448.48	\$ 27,377.00	\$ -	\$ -	\$ -

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY2022	FY 2023
MOBILITY MGMT	PERSONNEL SERVICES						
500-0000-343-40-50	PAID PARKING - EV CHARGING STATION FEES	\$ (2,770.57)	\$ (1,307.93)	\$ -	\$ -	\$ (1,000.00)	\$ (3,500.00)
500-0000-343-41-40	PAID PARKING - PARKING FEES	\$ (559,277.95)	\$ (381,343.49)	\$ (318.50)	\$ -	\$ (537,770.00)	\$ (720,000.00)
500-0000-359-00-00	PAID PARKING CITATIONS	\$ (2,462.00)	\$ -	\$ -	\$ -	\$ (53,978.00)	\$ (75,000.00)
500-0000-361-10-00	INTEREST INCOME	\$ (32.39)	\$ (480.25)	\$ -	\$ -	\$ -	\$ -
500-0000-369-00-00	MISCELLANEOUS REVENUE	\$ (6.00)	\$ -	\$ -	\$ -	\$ -	\$ -
500-0000-381-10-00	PAID PARKING TRANSFERS FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-0000-382-00-00	PAID PARKING TRANSFER FROM OTHER FUNDS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-1550-359-00-00	METERED PARKING FINES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	Subgroup : [500] Revenue	\$ (564,548.91)	\$ (383,131.67)	\$ (318.50)	\$ -	\$ (592,748.00)	\$ (798,500.00)
MOBILITY MGMT	PERSONNEL SERVICES						
500-1550-541-10-12	REGULAR SALARIES	\$ 107,037.31	\$ 7,787.24	\$ -	\$ -	\$ 160,000.00	\$ 228,000.00
500-1550-541-10-14	OVERTIME	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-1550-541-10-15	SPECIAL PAY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75.00
500-1550-541-10-16	PTO LIABILITY	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,405.00
500-1550-541-10-21	FICA	\$ 6,544.90	\$ 300.04	\$ -	\$ -	\$ 10,000.00	\$ 14,150.00
500-1550-541-10-22	RETIREMENT CONTRIBUTIONS	\$ 4,464.85	\$ -	\$ -	\$ -	\$ 10,000.00	\$ 10,150.00
500-1550-541-10-23	LIFE & HEALTH INSURANCE	\$ 7,784.78	\$ 1,362.55	\$ -	\$ -	\$ 14,600.00	\$ 23,200.00
500-1550-541-10-24	WORKER'S COMPENSATION	\$ 1,467.79	\$ 2,248.05	\$ -	\$ -	\$ 3,000.00	\$ 3,700.00
500-1550-541-10-25	MEDICARE	\$ 1,530.68	\$ 70.18	\$ -	\$ -	\$ 2,320.00	\$ 3,300.00
	Subgroup : [10] Personnel Services	\$ 128,830.31	\$ 11,768.06	\$ -	\$ -	\$ 199,920.00	\$ 290,980.00
MOBILITY MGMT	OPERATING						
500-1550-541-30-31	PROFESSIONAL SERVICES	\$ 141,771.88	\$ 47,125.00	\$ -	\$ -	\$ 74,000.00	\$ 25,000.00
500-1550-541-30-34	OTHER CONTRACTUAL SERVICES	\$ 98,950.13	\$ 120,958.34	\$ 18,000.00	\$ -	\$ 18,000.00	\$ 48,867.00
500-1550-541-30-36	PAID PARKING - COURTYARD REV. SHARE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 12,000.00
500-1550-541-30-40	TRAVEL & PER DIEM	\$ -	\$ -	\$ -	\$ -	\$ 1,200.00	\$ 2,500.00
500-1550-541-30-41	COMMUNICATIONS SERVICES	\$ 5,163.16	\$ 2,499.49	\$ -	\$ -	\$ -	\$ 8,000.00
500-1550-541-30-43	UTILITY SERVICES	\$ 1,281.51	\$ 642.78	\$ -	\$ -	\$ 1,500.00	\$ 2,000.00
500-1550-541-30-45	INSURANCE	\$ 9,413.67	\$ 2,000.00	\$ -	\$ -	\$ 7,500.00	\$ 25,000.00
500-1550-541-30-46	REPAIR & MAINTENANCE	\$ 6,383.14	\$ 1,337.00	\$ -	\$ -	\$ 24,250.00	\$ 29,000.00
500-1550-541-30-51	OFFICE SUPPLIES	\$ 1,477.90	\$ -	\$ -	\$ -	\$ 1,000.00	\$ 3,550.00
500-1550-541-30-52	OPERATING SUPPLIES	\$ 18,215.67	\$ 5,426.50	\$ 3,334.00	\$ -	\$ 10,000.00	\$ 14,500.00
500-1550-541-30-54	BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,500.00
500-1550-541-30-55	EDUCATIONAL COURSES	\$ 898.00	\$ -	\$ -	\$ -	\$ 900.00	\$ 3,800.00
500-1550-541-30-57	VEHICLE REPAIR & MAINTENANCE	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000.00
500-1550-541-30-58	GAS, OIL & LUBRICANTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-1550-541-30-59	UNIFORMS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000.00
500-1550-541-30-60	PAID PARKING - ATLANTIC BEACH REV. SHARE	\$ 5,579.67	\$ 18,406.34	\$ -	\$ -	\$ 72,000.00	\$ 120,000.00
500-1550-541-30-90	PAID PARKING - MISCELLANEOUS	\$ -	\$ -	\$ 2,046.68	\$ -	\$ -	\$ -
500-1550-541-30-99	PAID PARKING - DEPRECIATION EXPENSE	\$ -	\$ 13,007.98	\$ 12,487.15	\$ -	\$ -	\$ -
	Subgroup : [30] Operating Expenditures	\$ 289,134.73	\$ 211,403.43	\$ 35,867.83	\$ -	\$ 210,350.00	\$ 344,717.00
MOBILITY MGMT	CAPITAL OUTLAY						
500-1550-541-60-62	BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
500-1550-541-60-63	IMPROVEMENTS NOT BUILDINGS	\$ 3,501.00	\$ -	\$ -	\$ -	\$ -	\$ 50,000.00
500-1550-541-60-64	MACHINERY & EQUIPMENT	\$ 1,742.50	\$ 25,000.00	\$ -	\$ -	\$ -	\$ 7,000.00
500-1550-541-90-10	TRANSFER TO GENERAL FUND	\$ -	\$ -	\$ -	\$ -	\$ 75,000.00	\$ 105,000.00
500-1550-541-90-41	TRANSFER TO 441	\$ -	\$ 3,611.23	\$ -	\$ -	\$ -	\$ -
	Subgroup : [60] CAPITAL OUTLAY	\$ 5,243.50	\$ 28,611.23	\$ -	\$ -	\$ 75,000.00	\$ 162,000.00
	TOTAL (SURPLUS)/DEFICIT	\$ (141,340.37)	\$ (131,348.95)	\$ 35,549.33	\$ -	\$ (107,478.00)	\$ (803.00)

ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY 2022	FY 2023
WATER & SEWER Fund							
Total Revenue							
Unassigned							
[300] Total Revenue							
Water & Sewer Fund							
401-0000-343-31-12	WATER TAPS	(15,458.23)	(17,490.03)	(4,836.74)	(10,268.94)	(15,000.00) \$	(10,000.00)
401-0000-343-31-15	WATER BASE CHARGE	(1,041,060.10)	(712,771.46)	(714,723.24)	(696,741.89)	(710,000.00) \$	(885,000.00)
401-0000-343-31-16	WATER VOLUME CHARGE	(559,200.91)	(946,419.70)	(993,908.68)	(989,418.12)	(1,000,000.00) \$	(767,000.00)
401-0000-343-51-13	SEWER TAPS	(21,587.00)	(12,150.00)	(12,605.00)	(5,915.00)	(17,550.00) \$	(8,000.00)
401-0000-343-51-15	SEWER BASE CHARGE	(1,698,374.64)	(1,091,412.65)	(1,092,882.30)	(1,066,756.49)	(1,090,500.00) \$	(1,238,000.00)
401-0000-343-51-16	SEWER VOLUME CHARGE	(1,155,611.71)	(1,902,442.69)	(1,926,602.65)	(1,923,682.99)	(2,018,000.00) \$	(1,750,000.00)
401-0000-343-61-10	Utility Credit Card Fees	0.00	(7,202.00)	(16,122.00)	0.00	0.00 \$	-
401-0000-343-61-19	SET-UP FEES	(12,110.09)	(14,710.00)	(14,197.00)	(15,295.00)	(11,520.00) \$	(7,500.00)
401-0000-343-65-15	RECONNECT FEES	(4,675.00)	(8,600.00)	(18,250.00)	(20,850.00)	(5,000.00) \$	(5,000.00)
401-0000-343-65-17	DELINQUENT FEES	(59,731.31)	(44,114.40)	(66,018.30)	(71,255.78)	(75,000.00) \$	(55,000.00)
401-0000-343-65-90	BAD DEBT RECOVERY	(990.00)	(1,999.00)	(1,755.00)	(1,614.00)	(1,485.00) \$	(1,000.00)
401-0000-361-10-00	INTEREST ON INVESTMENTS	(984.69)	(26,439.94)	(36,758.74)	(24,355.09)	(20,000.00) \$	(2,500.00)
401-0000-369-90-00	OTHER MISC. REVENUES (ARPA) & APPROPRIATED FUND BALANCE	0.00	0.00	0.00	0.00	(1,787.85) \$	(3,913,005.00)
[300] Total Revenue		(4,569,783.68)	(4,785,751.87)	(4,898,659.65)	(4,826,153.30)	(4,965,842.85) \$	(8,642,005.00)
[300] Total Revenue							
Personnel Services - General Administration							
Unassigned							
[433110] Personnel Services - General Administration							
Water & Sewer Fund							
401-4331-531-10-12	REGULAR SALARIES	396,883.94	396,132.32	452,967.86	527,038.21	371,260.00 \$	527,500.00
401-4331-531-10-14	OVERTIME	14,922.07	4,357.49	5,512.70	4,646.28	25,200.00 \$	1,500.00
401-4331-531-10-15	SPECIAL PAY	3,031.50	4,023.00	3,930.00	4,573.25	1,925.00 \$	2,250.00
401-4331-531-10-21	FICA	22,527.71	22,611.36	26,190.95	30,357.86	25,550.00 \$	32,900.00
401-4331-531-10-22	RETIREMENT CONTRIBUTIONS	26,955.92	26,267.16	38,247.49	40,467.01	21,000.00 \$	37,500.00
401-4331-531-10-23	LIFE & HEALTH INSURANCE	49,202.57	56,601.71	46,484.33	85,261.99	27,023.01 \$	77,000.00
401-4331-531-10-24	WORKERS' COMPENSATION	371.04	568.28	2,793.67	2,795.08	3,900.00 \$	5,300.00
401-4331-531-10-25	MEDICARE	5,268.45	5,288.26	6,187.57	7,099.88	6,000.00 \$	7,700.00
401-4331-531-20-00	OTHER POST EMPLOYMENT BENEFIT EXPENSE	0.00	0.00	0.00	9,764.76	0.00 \$	-
401-4331-531-90-98	Merit Pay Increase Policy						
[433110] Personnel Services - General Administration		519,163.20	515,849.58	582,314.57	712,004.32	481,858.01 \$	691,650.00
[433110] Personnel Services - General Administration							
Operating Expenses - General Administration							
Unassigned							
[433130] Operating Expenses - General Administration							
Water & Sewer Fund							
401-4331-531-30-31	PROFESSIONAL SERVICES	0.00	450.00	510.00	644.00	56,000.00 \$	15,000.00
401-4331-531-30-32	ACCOUNTING AND AUDIT	17,320.00	20,776.50	14,403.36	14,490.00	18,000.00 \$	18,000.00
401-4331-531-30-41	COMMUNICATIONS SERVICES	480.00	480.00	655.00	780.00	600.00 \$	1,100.00
401-4331-531-30-45	INSURANCE	16,876.30	14,104.16	15,683.67	13,282.40	18,000.00 \$	16,250.00
401-4331-531-30-46	REPAIR AND MAINTENANCE	16,341.65	18,895.17	26,009.02	25,638.39	25,000.00 \$	25,000.00
401-4331-531-30-49	OTHER CURRENT CHARGES	21,415.59	10,373.15	10,508.31	12,249.97	10,000.00 \$	10,000.00
401-4331-531-30-52	OPERATING SUPPLIES	0.00	0.00	0.00	0.00	12,500.00 \$	4,800.00
401-4331-531-30-54	BOOKS, SUBSCRIPTIONS. & MEMBER	0.00	0.00	0.00	0.00	8,500.00 \$	11,800.00
401-4331-531-30-55	EDUCATIONAL COURSES	105.00	0.00	200.00	0.00	5,000.00 \$	5,000.00
401-4331-531-30-57	VEHICLE REPAIR & MAINTENANCE	0.00	0.00	0.00	0.00	5,000.00 \$	5,000.00
401-4331-531-30-59	UNIFORMS	260.00	260.00	260.00	500.00	1,000.00 \$	260.00
[433130] Operating Expenses - General Administration		72,798.54	65,338.98	68,229.36	67,584.76	159,600.00 \$	112,210.00
[433130] Operating Expenses - General Administration							

WATER & SEWER Fund							
Personnel Services - Sewer Services							
Unassigned							
[433510] Personnel Services - Sewer Services							
Water & Sewer Fund							
401-4335-535-10-12	REGULAR SALARIES	350,154.48	396,000.26	344,776.74	366,011.24	395,000.00	\$ 442,000.00
401-4335-535-10-14	OVERTIME	20,924.98	8,666.13	9,333.88	12,426.48	35,400.00	\$ 10,750.00
401-4335-535-10-15	SPECIAL PAY	1,262.50	2,100.00	2,050.00	3,412.50	1,900.00	\$ 1,800.00
401-4335-535-10-21	FICA	21,067.72	24,177.17	23,150.71	25,342.58	27,000.00	\$ 28,250.00
401-4335-535-10-22	RETIREMENT CONTRIBUTIONS	17,814.69	22,455.47	23,752.55	24,756.67	22,000.00	\$ 29,000.00
401-4335-535-10-23	LIFE & HEALTH INSURANCE	51,518.95	77,151.37	82,256.41	79,830.81	77,700.00	\$ 83,000.00
401-4335-535-10-24	WORKERS' COMPENSATION	3,491.67	5,347.85	6,518.57	6,521.84	16,200.00	\$ 21,000.00
401-4335-535-10-25	MEDICARE	4,927.20	5,654.42	5,414.40	5,926.16	6,300.00	\$ 6,600.00
	[433510] Personnel Services - Sewer Services	471,162.19	541,552.67	497,253.26	524,228.28	581,500.00	\$ 622,400.00
	[433510] Personnel Services - Sewer Services						
WATER & SEWER Fund							
Operating Expenses - Sewer Services							
Unassigned							
[433530] Operating Expenses - Sewer Services							
Water & Sewer Fund							
401-4335-535-30-31	PROFESSIONAL SERVICES	24,007.54	1,027.00	2,883.25	3,422.55	386,000.00	\$ 587,000.00
401-4335-535-30-34	OTHER CONTRACTUAL SERVICES	164,643.43	149,587.00	142,532.96	140,828.51	321,000.00	\$ 118,600.00
401-4335-535-30-40	TRAVEL AND PER DIEM	476.00	1,938.29	373.00	0.00	1,000.00	\$ 5,000.00
401-4335-535-30-41	COMMUNICATIONS SERVICES	2,448.38	2,318.13	2,298.25	2,684.27	4,200.00	\$ 4,200.00
401-4335-535-30-42	POSTAGE & SHIPPING	4,815.60	7,581.20	9,181.98	10,653.12	6,000.00	\$ 6,000.00
401-4335-535-30-43	UTILITY SERVICES	204,548.11	186,555.81	155,816.44	177,574.86	180,000.00	\$ 180,000.00
401-4335-535-30-44	RENTALS AND LEASES	2,147.92	1,285.78	2,370.64	1,048.86	2,000.00	\$ 36,140.00
401-4335-535-30-45	INSURANCE	52,855.96	44,237.35	43,463.85	37,868.47	60,000.00	\$ 17,000.00
401-4335-535-30-46	REPAIR AND MAINTENANCE	97,383.95	58,134.64	58,167.24	108,979.10	1,281,499.96	\$ 336,500.00
401-4335-535-30-49	OTHER CURRENT CHARGES	0.00	647.00	7,564.04	5,000.00	0.00	\$ -
401-4335-535-30-52	OPERATING SUPPLIES	148,786.52	135,716.62	116,581.14	94,935.07	95,100.00	\$ 316,625.00
401-4335-535-30-54	BOOKS, SUBSCRIPTIONS. & MEMBER	3,796.58	430.00	330.00	409.99	20,400.00	\$ 21,500.00
401-4335-535-30-55	EDUCATIONAL COURSES	1,292.58	2,187.35	2,164.00	490.00	10,000.00	\$ 7,500.00
401-4335-535-30-57	VEHICLE REPAIR & MAINTENANCE	3,910.08	7,386.46	3,275.62	3,535.93	30,000.00	\$ 15,500.00
401-4335-535-30-58	GAS, OIL, & LUBRICANTS	12,306.04	10,379.67	12,356.17	12,212.98	10,500.00	\$ 12,500.00
401-4335-535-30-59	UNIFORMS	3,882.20	5,283.38	2,629.48	3,864.28	5,200.00	\$ 2,250.00
	[433530] Operating Expenses - Sewer Services	727,300.89	614,695.68	561,988.06	603,507.99	2,412,899.96	\$ 1,666,315.00
	[433530] Operating Expenses - Sewer Services						
Capital Outlay - Sewer Services							
Unassigned							
[433560] Capital Outlay - Sewer Services							
Water & Sewer Fund							
401-4335-535-60-62	Improvements - Buildings	117,967.12	0.00	0.00	0.00	0.00	\$ 2,050,000.00
401-4335-535-60-63	IMPROVEMENTS - NOT BUILDINGS	354.75	86,958.72	0.00	0.00	0.00	\$ 60,000.00
401-4335-535-60-64	MACHINERY & EQUIPMENT	116,425.18	90,640.83	0.00	0.00	123,000.00	\$ 360,000.00
	[433560] Capital Outlay - Sewer Services	234,747.05	177,599.55	0.00	0.00	123,000.00	\$ 2,470,000.00
	[433560] Capital Outlay - Sewer Services						
	[433570] Debt Service - Sewer Services						
Personnel Services - Water Services							
Unassigned							
[433610] Personnel Services - Water Services							
Water & Sewer Fund							

401-4336-536-10-12	REGULAR SALARIES	454,670.44	428,964.45	401,219.11	318,943.10	272,200.00	\$	310,000.00
401-4336-536-10-14	OVERTIME	15,870.27	6,261.13	12,283.53	13,870.23	39,000.00	\$	15,000.00
401-4336-536-10-15	SPECIAL PAY	7,062.50	6,475.00	7,975.00	6,887.50	5,610.00	\$	4,000.00
401-4336-536-10-21	FICA	25,086.52	24,222.19	24,447.73	19,825.37	19,640.00	\$	20,500.00
401-4336-536-10-22	RETIREMENT CONTRIBUTIONS	32,931.16	31,955.48	33,318.02	26,615.22	3,492.94	\$	25,000.00
401-4336-536-10-23	LIFE & HEALTH INSURANCE	80,390.11	98,122.50	106,438.96	89,796.31	18,048.48	\$	69,000.00
401-4336-536-10-24	WORKERS' COMPENSATION	2,928.37	4,485.10	6,052.94	6,055.98	11,600.00	\$	12,750.00
401-4336-536-10-25	MEDICARE	5,866.96	5,664.74	5,717.53	4,635.65	4,600.00	\$	5,000.00
	[433610] Personnel Services - Water Services	624,806.33	606,150.59	597,452.82	486,629.36	374,191.42	\$	461,250.00

[433610] Personnel Services - Water Services

WATER & SEWER Fund								
Operating Expenses - Water Services								
Unassigned								
[433630] Operating Expenses - Water Services								
Water & Sewer Fund								
401-4336-536-30-34	OTHER CONTRACTUAL SERVICES	45,202.26	45,837.90	37,698.76	70,843.52	580,000.00	\$	437,700.00
401-4336-536-30-40	TRAVEL AND PER DIEM	0.00	0.00	0.00	0.00	300.00	\$	5,000.00
401-4336-536-30-41	COMMUNICATIONS SERVICES	10,458.04	9,690.87	9,848.39	8,415.54	10,000.00	\$	25,000.00
401-4336-536-30-42	POSTAGE (INC. FED EX)	4,372.15	7,581.20	8,270.06	8,176.43	5,000.00	\$	5,000.00
401-4336-536-30-43	UTILITY SERVICES	42,008.66	59,453.27	42,795.29	42,505.03	40,000.00	\$	40,000.00
401-4336-536-30-44	RENTALS AND LEASES	2,153.07	1,383.38	2,570.38	1,048.93	2,000.00	\$	2,500.00
401-4336-536-30-45	INSURANCE	37,701.72	31,572.38	30,754.01	26,061.90	40,000.00	\$	16,750.00
401-4336-536-30-46	REPAIR AND MAINTENANCE	56,971.29	35,900.74	30,295.68	100,037.61	73,000.00	\$	29,500.00
401-4336-536-30-49	OTHER CURRENT CHARGES	0.00	2,300.00	2,000.00	2,170.94	0.00	\$	-
401-4336-536-30-52	OPERATING SUPPLIES	59,692.12	53,379.53	82,616.87	37,022.74	56,000.00	\$	180,000.00
401-4336-536-30-54	BOOKS, SUBSCRIPTIONS. & MEMBER	4,292.87	663.00	885.00	1,367.00	20,800.00	\$	22,100.00
401-4336-536-30-55	EDUCATIONAL COURSES	1,308.25	0.00	1,681.25	65.00	10,000.00	\$	7,500.00
401-4336-536-30-57	VEHICLE REPAIR & MAINTENANCE	2,316.64	8,571.55	9,824.35	7,287.06	30,000.00	\$	15,000.00
401-4336-536-30-58	GAS, OIL, & LUBRICANTS	11,059.85	9,842.21	12,692.57	16,130.67	10,000.00	\$	15,000.00
401-4336-536-30-59	UNIFORMS	3,592.37	4,196.47	2,845.78	3,677.93	3,200.00	\$	3,500.00
	[433630] Operating Expenses - Water Services	281,129.29	270,372.50	274,778.39	324,810.30	880,300.00	\$	804,550.00

[433630] Operating Expenses - Water Services

Capital Outlay - Water Services								
Unassigned								
[433660] Capital Outlay - Water Services								
Water & Sewer Fund								
401-4336-536-60-62	BUILDINGS	5,218.00	5,218.00	0.00	0.00	35,000.00	\$	25,000.00
401-4336-536-60-63	IMPROVEMENTS - NOT BUILDINGS	66,342.05	190,808.36	0.00	0.00	800,000.00	\$	1,250,000.00
401-4336-536-60-64	MACHINERY & EQUIPMENT	62,085.76	51,289.55	0.00	0.00	86,500.00	\$	96,500.00
	[433660] Capital Outlay - Water Services	133,645.81	247,315.91	0.00	0.00	921,500.00	\$	1,371,500.00

Debt Service - Water Services

Unassigned								
[433670] Debt Service - Water Services								
Water & Sewer Fund								
[433670] Debt Service - Water Services								

WATER & SEWER Fund								
Interfund Transfer Out								
Unassigned								
[91] Interfund Transfer Out								
Water & Sewer Fund								
401-4381-581-90-10	TRANSFER TO GENERAL FUND	0.00	170,000.00	95,000.00	78,797.00	0.00		\$0.00
401-4381-581-90-41	Transfer to 441	0.00	25,866.77	0.00	0.00	0.00		\$442,130.00
401-4381-581-90-42	Transfer to 411	0.00	0.00	0.00	0.00	8,365.00		\$0.00

401-4381-581-90-44	TRANS. TO DEP PAYMENT FUND	0.00	415,603.56	415,603.56	415,603.56	0.00	\$0.00
401-4381-581-90-45	TO W/S REVENUE REFUNDING BONDS 2013	0.00	347,614.80	347,614.80	347,614.80	0.00	\$0.00
401-4381-581-90-52	Transfer to 410	0.00	0.00	0.00	0.00	7,811.00	\$0.00
401-4381-581-90-53	Transfer to Fund 430	0.00	0.00	0.00	0.00	40,650.00	\$0.00
	[91] Interfund Transfer Out	0.00	959,085.13	858,218.36	842,015.36	56,826.00	442,130.00

NET (INCOME) LOSS - Water & Sewer Fund		(1,505,030.38)	(787,791.28)	(1,458,424.83)	(1,265,372.93)	1,025,832.54	0.00
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ACCOUNT	DESCRIPTION	ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET	PROPOSED BUDGET
		FY 2021	FY 2020	FY 2019	FY 2018	FY 2022	FY 2023
SANITATION FUND							
Total Revenues							
Unassigned							
[300] Total Revenues							
Sanitation Fund							
430-0000-343-41-42	GARBAGE PICKUP	(1,299,163.34)	(1,346,771.48)	(1,337,986.01)	(1,399,277.64)	(1,344,000.00) \$	(1,340,000.00)
430-0000-343-41-45	TIPPING FEES	(17,553.17)	(27,166.23)	(33,369.69)	(38,225.39)	(25,200.00) \$	(25,200.00)
430-0000-361-10-00	INTEREST ON INVESTMENTS	0.00	0.00	(643.49)	(2,055.49)	0.00 \$	-
430-0000-381-41-00	Transfer from Water Sewer to Sanitation	0.00	0.00	0.00	0.00	(40,650.00) \$	-
[300] Total Revenues		(1,316,716.51)	(1,373,937.71)	(1,371,999.19)	(1,439,558.52)	(1,409,850.00) \$	(1,365,200.00)
[300] Total Revenues							
Personnel Services							
Unassigned							
[10] Personnel Services							
Sanitation Fund							
430-4334-534-10-12	REGULAR SALARIES	139,252.17	154,348.41	160,118.27	168,135.88	70,100.00 \$	82,000.00
430-4334-534-10-14	OVERTIME	5,715.35	1,045.06	1,753.55	1,225.96	10,000.00 \$	1,000.00
430-4334-534-10-15	SPECIAL PAY	878.50	1,407.00	1,376.25	1,383.00	900.00 \$	750.00
430-4334-534-10-21	FICA	8,654.33	9,173.08	9,622.07	10,357.94	5,050.00 \$	5,200.00
430-4334-534-10-22	RETIREMENT CONTRIBUTIONS	10,055.42	10,718.84	13,993.48	14,174.71	4,400.00 \$	6,000.00
430-4334-534-10-23	LIFE & HEALTH INSURANCE	18,402.74	20,765.33	21,622.60	27,899.07	12,700.00 \$	6,500.00
430-4334-534-10-24	WORKERS' COMPENSATION	0.00	0.00	1,699.48	1,700.32	2,100.00 \$	2,200.00
430-4334-534-10-25	MEDICARE	1,624.19	1,623.45	1,729.37	1,908.99	1,200.00 \$	1,500.00
430-4334-534-20-00	OTHER POST EMPLOYMENT BENEFIT EXPENSE	0.00	0.00	0.00	1,325.55	0.00 \$	-
[10] Personnel Services		184,582.70	199,081.17	211,915.07	228,111.42	106,450.00 \$	105,150.00
[10] Personnel Services							
Operating Expenses							
Unassigned							
[30] Operating Expenses							
Sanitation Fund							
430-4334-534-30-32	ACCOUNTING & AUDIT	4,225.00	5,394.50	4,203.54	3,542.00	4,650.00 \$	4,700.00
430-4334-534-30-33	WASTE HAULING FEE - TIPPING	0.00	0.00	0.00	0.00	0.00 \$	-
430-4334-534-30-34	OTHER CONTRACTUAL SERVICES.	1,310,413.02	1,193,756.35	1,198,258.85	1,172,063.27	1,236,000.00 \$	1,200,000.00
430-4334-534-30-41	COMMUNICATIONS SERVICES	0.00	0.00	0.00	0.00	0.00 \$	-
430-4334-534-30-42	POSTAGE (INC. FED EX)	3,966.27	5,310.02	5,655.47	4,639.98	5,000.00 \$	5,000.00
430-4334-534-30-45	INSURANCE	15,132.02	12,592.98	14,003.29	12,298.51	15,200.00 \$	5,600.00
430-4334-534-30-46	REPAIR AND MAINTENANCE	29,708.94	7,347.63	9,647.31	8,698.44	20,200.00 \$	15,000.00
430-4334-534-30-49	OTHER CURRENT CHARGES	10,559.81	9,439.12	10,329.98	12,076.03	10,000.00 \$	4,200.00
430-4334-534-30-52	OPERATING SUPPLIES	2,193.95	0.00	328.05	8,319.00	6,000.00 \$	7,500.00
430-4334-534-30-59	UNIFORMS	0.00	0.00	0.00	0.00	350.00 \$	150.00
[30] Operating Expenses		1,376,199.01	1,233,840.60	1,242,426.49	1,221,637.23	1,297,400.00 \$	1,242,150.00
[30] Operating Expenses							
Capital Outlay							
Unassigned							
[60] Capital Outlay							
Sanitation Fund							
[91] Interfund Transfer Out							\$0.00
NET (INCOME) LOSS - SANITATION FUND		244,065.20	58,984.06	82,342.37	10,190.13	(6,000.00) \$	(17,900.00)

441-1441-541-60-63	IMPROVEMENTS, NOT BUILDINGS	79,204.45	227,851.94	0.00	0.00	883,886.02	\$	100,000.00
441-1441-541-60-64	MACHINERY & EQUIPMENT	118,840.00	6,500.00	0.00	0.00	148,000.00	\$	359,500.00
	[60] Capital Outlay	198,044.45	234,351.94	0.00	0.00	1,031,886.02	\$	484,500.00
	[60] Capital Outlay							
	Debt Service							
	Unassigned							
	[70] Debt Service							
	Stormwater Utility Fund							
441-1441-582-70-60	Finance Lease	30,649.79	27,007.00	0.01	0.00	39,530.00	\$	39,530.00
441-1441-582-70-72	INTEREST EXPENSE	2,964.96	4,021.99	2,922.02	0.00	1,540.00	\$	1,800.00
	[70] Debt Service	33,614.75	31,028.99	2,922.03	0.00	41,070.00	\$	41,330.00
	[70] Debt Service							
	Interfund Transfer Out							
	Unassigned							
	[91] Interfund Transfer Out							
	Stormwater Utility Fund							
441-1441-541-90-10	TRANSFER TO OTHER FUNDS	0.00	0.00	0.00	0.00	0.00		\$0.00
441-4381-581-90-10	TRANSFER TO GENERAL FUND	0.00	50,000.00	0.00	0.00	0.00		\$0.00
	[91] Interfund Transfer Out	0.00	50,000.00	0.00	0.00	0.00		\$0.00
	[91] Interfund Transfer Out							
	Unassigned							
	None							
	None							
	NET (INCOME) LOSS - STORMWATER UTILITIES	(691,620.05)	(668,282.19)	(140,593.18)	(70,963.80)	1,009,557.02		0.00

BUDGET SUMMARY
CITY OF NEPTUNE BEACH, FLORIDA - FISCAL YEAR 2022-2023

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE 12.7%
 MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES

General Fund	3.3656	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	TOTAL ALL FUNDS
ESTIMATED REVENUES:							
Taxes:	Millage per \$1,000						
Ad Valorem Taxes	3.3656	\$ 3,808,513					\$ 3,808,513
Sales and Use Taxes		\$ -	\$ 946,040				\$ 946,040
Franchise and Utility Taxes		\$ 599,650					\$ 599,650
Charges for Services		\$ 12,720	\$ 72,660		\$ 7,980,700		\$ 8,066,080
Grants and Contributions		\$ -	\$ 83,012				\$ 83,012
Fines and Forfeitures		\$ 27,425	\$ 20,952				\$ 48,377
License & Permits		\$ 228,500					\$ 228,500
Intergovernmental		\$ 1,390,450					\$ 1,390,450
Interest Income		\$ 200			\$ 2,500		\$ 2,700
Miscellaneous		\$ 114,157	\$ 65,000				\$ 179,157
TOTAL SOURCES		\$ 6,181,615	\$ 1,187,664	\$ -	\$ 7,983,200	\$ -	15,352,479
Transfers In		1,604,278			3,913,005		5,517,283
Fund Balances/Reserves/Net Assets		1,671,960	131,835	0	5,388,698	9,457,853	16,650,346
TOTAL REVENUE, TRANSFERS, & BALANCES		\$9,457,853	\$1,319,499	\$0	\$17,284,903	\$9,457,853	\$37,520,108
EXPENDITURES							
General Government		1,708,778			797,697		2,506,475
Public Safety		4,206,143	18,102				4,224,245
Public Works		749,921	357,380		11,079,805		12,187,106
Culture and Recreation		600,050	76,040				676,090
Debt Services							0
TOTAL EXPENDITURES		\$ 7,264,892	\$ 451,522	\$ -	\$ 11,877,502	\$ -	\$ 19,593,916
Transfers Out					330,000		330,000
Fund Balances/Reserves/Net Assets		2,192,961	867,977	0	5,077,401	9,457,853	17,596,192
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		\$9,457,853	\$1,319,499	\$0	\$17,284,903	\$9,457,853	\$37,520,108

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

NOTICE OF PROPOSED TAX INCREASE

The City of Neptune Beach has tentatively adopted a measure to increase its property tax levy.

Last year's property tax levy:

A. Initially proposed tax levy	\$	3,466,929
B. Less tax reductions due to Value Adjustment Board and other assessment changes.	\$	<u>7,710</u>
C. Actual property tax levy	\$	<u><u>3,459,219</u></u>

This year's proposed tax levy

\$ 3,808,513

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Monday, September 19, 2022
6:00 P.M.
at
Neptune Beach City Hall
116 First Street
Neptune Beach, FL 32266**

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

- **Update on resident parking program:**
 - Software ticket and one round of testing completed last week.
 - Second round of testing completed 9.12.22. Only one reported failure. Troubleshooting with Flowbird.
 - Access to the list of resident subscriptions needs to be transferred from Flowbird to our Mobility Mgmt Department so that we can add new residents as they come in. Megan is training with Flowbird to take this on.
 - Documents and infographics to distribute to residents will be released through all available City channels once testing and training are fully completed.
- **Parking Rate Study in progress. Some preliminary findings:**
 - Many similar coastal operations choose to implement special rates for high-demand locations, peak hours, peak seasons, or special events to accommodate higher use volumes. Examples:
 - Jacksonville Beach: special event parking rates and higher citation fines.
 - West Palm Beach: High-demand, on-street metered parking costs \$2.50 per hour. Less centralized locations scale down to \$1.00 per hour.
 - Seahorse Hotel lot: Daily parking rates vary from \$10.00 - \$20.00 depending upon the day of the week.
 - One strategy for encouraging the turnover of spaces is to increase rates after a certain duration. Examples:
 - Lemon Street and East Coast Drive private lots: lower rate of \$2.00 per hour for the first three hours, then price increases to \$5.00 per hour.
 - West Palm Beach: Several lots close to the beach have a low flat rate for the first two hours and then scale up to \$4.00 per hour.
 - Our fines for unpaid parking citations are very low by industry standards. The cost of managing and collecting on unpaid citations could be mitigated with higher fines.
- **Parking Rate Adjustment Projections in progress.**
 - Summary of current rate structure:
 - \$2.00 per hour. Guests can pay in 30-minute increments.
 - 30-minute initial grace period.
 - Max rate of \$12.00 per day.
 - Projection: increased parking rates by \$0.50 per hour
 - Projection: specific hours with peak rates

Parking Fees and Fines Comparison

DRAFT: Last updated 9.12.22

Location	City of Neptune Beach	BTC Private Lots: East Coast Drive, Lemon Street	Bank of America Lot	City of Jacksonville Beach	City of St. Augustine	City of Jacksonville	City of West Palm Beach	City of Palm Beach	City of New Smyrna Beach	City of Delray Beach
Type of Operation	Public	Private	Private	Public	Public	Public	Public	Public	Public	Public
Hourly Rate* <i>* does not include app transaction fees</i>	\$2.00	\$2.00 per hour for the first three hours; then \$5.00 per hour for additional time.	\$2.00	**\$3.00 flat rate for first two hours, then \$1.00 per hour.	\$2.50	\$0.50 - \$2.00 per hour; varies by location	\$1.00-\$2.50; varies by location	\$3-6; varies by location	N/A; \$20 Day Pass	\$1.00 - \$2.00; varies by location.
Purchase Increments	30 minutes	Hourly		See above	30 minutes	30 minutes	Hourly or Daily	Hourly	Day Pass Only	Hourly
Grace Period?	30 minutes	None	None	None	None	No	None	None Indicated	No	20 minutes
Daily Maximum	\$12.00	7-hour maximum at the hourly rates detailed above. (Total of \$26.35)	\$14.00	\$7.00 - \$12.00	3 or 4-hour maximum depending upon the lot.	Most meter locations have a two-hour maximum.	\$20.00	4-hour maximum at the hourly rates detailed above. (Total of \$24.00)	\$20	Daily limit of 2-4 hours; varies by location.
Notes				Flat rate of \$12 for special events.				Implemented a rate increase in 2019 from \$2 per hour to \$3 per hour.		
Unpaid Parking Fine Amount	\$12.00	Vehicles Towed	No clear enforcement system; possibly vehicles towed	\$42 during regular hours; \$47 during special events	\$25.00 - \$35.00	\$15.00	First Offense: \$35.50. Second Offense within 6 months: \$75.00 Third Offense within 1 year: \$150.00	\$50-60 Citation	\$35.00	\$35.00