

City of Neptune Beach, Florida
Proposed Annual Budget
For the Fiscal Year 2023-2024



COUNCIL

Elaine Brown, Mayor

Kerry Chin, Vice-Major

Josh Messinger, Councilor

Lauren Key, Councilor

Nia Livingston, Councilor

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CITY MANAGER – Richard Pike

CITY ATTORNEY – Zachary Roth

CITY CLERK – Catherine B. Ponson, C.M.C.

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CHIEF FINANCIAL OFFICER – Jaime F. Hernandez, MBA

CHIEF OF POLICE – Michael J. Key, Jr.

CHIEF INFORMATION OFFICER – Ricardo Pizarro

PUBLIC WORKS DIRECTOR – Deryle Calhoun, Jr., P.E.

COMMUNITY DEVELOPMENT DIRECTOR – Heather Whitmore, AICP, PTP

SENIOR CENTER DIRECTOR – Leslie Lyne

PARKS AND SUSTAINABILITY DIRECTOR – Collin Moore

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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 hotel 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 economic outlook for the City of Neptune Beach continues to be similar to the economy of 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 adjust 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.

- Budgetary integration is employed as a management control device during the year for the General Fund, Special Revenue Funds. Although budgetary integration is not required for Debt Service or Enterprise Funds, it is employed for Enterprise funds.
- The City maintains the legal level of budgetary control at the fund level in the General Fund and for all other governmental 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.
- If 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.

FUNDS

A fund is a fiscal and accounting entity with a self-balancing set of related accounts recording cash and other financial resources, related liabilities, residual equity or fund balance, and any changes therein, that is used to maintain control over resources that have been segregated for specific activities or objectives. The use of fund accounting system makes possible for the City of Neptune Beach to both:

- Presents fairly and with full disclosure the funds and activities in conformity with generally accepted accounting principles (GAAP), and
- Determine and demonstrate compliance with finance-related legal and contractual requirements.

There are three broad categories of fund: governmental funds, proprietary funds, and fiduciary funds. Withing each of the three categories, the individual funds are further categorized by fund type. The City uses all the categories of funds just described.

GASB Statement No. 54, Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments, sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise funds). The City adopts an annual appropriated budget for all funds. Budgetary comparison schedules have been provided for all governmental funds to demonstrate compliance with budget.

Mayor Governmental Funds:

General Fund: The General Fund is used to account for the resources devoted to financing the general services the 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. Governmental and enterprise funds, which do not meet the criteria for reporting as major funds, are designated as nonmajor.

Better Jacksonville Half-Cent Tax Fund: The Better Jacksonville Half-Cent Tax Fund is the Duval County Gas Tax revenues to be used to support capital outlay projects and maintenance of local roads and drainage systems. This includes public transportation, maintenance of roadways, rights-of-ways, drainage systems, street lighting, bridge maintenance, traffic engineering, signs, pavement markings, equipment, structures for the storage of equipment, supporting personnel costs for maintenance of city streets and rights of way, and debt service on projects related to the above program.

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Non-Major Governmental (Special Revenue) Funds

The city maintains ten (10) small governmental funds. These funds are categorized as Special Revenue Funds. A special revenue funds are used by the City to accumulate proceeds from certain revenue sources whose use is restricted to specific purposes or activities. The primary reason for establishing such funds is to demonstrate accountability and transparency when tracking cash inflows and outflows for special purposes. Through a special revenue fund, the government ensures it maintains the accountability of specially allocated funds.

Under the GASBS 54, restricted or committed resources should continually comprise a large part of the reported inflows in the special revenue fund. The government may also report other proceeds, such as earning from investments or transfer from other funds, provided the proceeds are expended in accordance with their purpose.

If a significant portion of the inflows is not expected to come from the committed revenue sources, the government is obliged to stop reporting a special revenue fund. Rather, the fund's remaining proceeds should be reported to the general fund.

Individual fund data for each of these non-major governmental funds is provided on pages 25 through 29 in this report. The non-major governmental funds are the Police Education Fund, CDBG Fund, Convention Development Fund, Local Option Gas Tax, Radio Communication Trust Fund, Better Jax ½ Cent Tax, Holiday Decoration Fund, Street Improvement Fund, and Capital Improvement Funds.

Proprietary Funds

The second category of fund is the enterprise fund. The City maintains five enterprise funds and one internal service fund. Proprietary funds are used to report activities that are like business-type enterprises in the government-wide financial statements.

Enterprise funds: The City uses enterprise funds to account for its water and sewer fund, the sanitation fund, stormwater fund, and the paid parking fund. These funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the water and sewer fund, the sanitation fund, and the stormwater fund, which are considered major funds of the City. The paid parking fund is reported as a non-major fund.

Internal Service Funds: Internal service funds provide services to other city departments and charges a fee to provide such services. The City uses three Internal service funds to account for the operations of Information Technologies, Central Purchasing, and Payroll services. Revenues and expenses have the same value. Budgeted revenues have an equal budgeted expenses in other operating funds, which is basically budget neutral and does not represent a change in fund balance.

Fiduciary Funds

Fiduciary funds are used to account for resources held for the benefit of parties outside the City (e.g., pension beneficiaries). Fiduciary funds are *not* reflected in the government-wide financial statements because the resources of those funds are *not* available to support the City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Pension Fund: The city has one pension fund that accounts for the defined pension plan for the police. The fund balance is restricted to make payments for current and future retirees.

Appropriation and Encumbrances

In all funds, encumbrances outstanding at year-end are reported as reservations of fund balances and do not constitute expenditures or liabilities because the commitments will be honored during the subsequent year. *Encumbered appropriations are carried forward into the subsequent year's budget without being re-budgeted.* All unencumbered appropriations, except project budgets lapse at the end of each fiscal year. Unencumbered project budgets are carried forward for the life of the project.

An encumbrance is an estimated open amount of expenditure commitment to a transaction created in the General Ledger, such as purchase order (PO), contract, or any other expected expenditure chargeable to an appropriation. An encumbrance is used for budgetary purpose and is not considered an actual expense and is not included in the actual-expenses balance.

Appropriation is decision made by the City Council representing the maximum amount of expenditure that allow the city to incur in obligations and to make payments for a specific purpose with a specific sum of money (*fund*), or indefinite sum of money for a long-term commitment.

SUMMARY OF GENERAL FUND

REVENUES

Taxes	\$ 4,251,799	45.93%
Franchise Fees	606,900	6.56%
Licenses & Permits	296,500	3.20%
Intergovernmental Revenues	1,669,785	18.04%
Charges for Services	11,400	0.12%
Fines & Forfeiture	38,978	0.42%
Investment Income	200	0.00%
Rent & Royalties	81,157	0.88%
Disposition Of Surplus Property	15,000	0.16%
Miscellaneous Revenue	30,000	0.32%
Transfer from Other funds	2,255,025	24.36%
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	\$ 9,256,744	100.00%

EXPENDITURE BY CATEGORY

Personnel	\$ 5,865,456	63.36%
Operational	1,558,776	16.84%
Capital Outlay	1,242,764	13.43%
Transfers	26,858	0.29%
Municipal Board	200	0.00%
Non Departmental	562,690	6.08%
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	\$ 9,256,744	100.00%

EXPENDITURE BY DEPARTMENT

Mayor and City Council	40,248	0.43%
City Manager	154,975	1.67%
Finance	300,457	3.25%
Legal	150,150	1.62%
Community Development	507,844	5.49%
Non-Departmental	562,690	6.08%
City Clerk	234,898	2.54%
Police Department/Public Safety	4,636,849	50.09%
Animal Control	80,944	0.87%
Public Works	1,704,345	18.41%
Ocean Rescue	290,005	3.13%
Parks and Sustainability	357,210	3.86%
Senior Center	209,071	2.26%
Debt Service	26,858	0.29%
Municipal Board	200	0.00%
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	\$ 9,256,744	100.00%

PROJECTED REVENUES

GENERAL FUND

DESCRIPTION	FINAL	ADOPTED	PROPOSED
	FY2021-22	FY2022-23	FY2023-24
REAL PROPERTY TAXES	3,133,814	3,742,596.0	4,171,799.0
PERSONAL PROPERTY TAXES	55,761	65,917	80,000
DELINQUENT REAL PROPERTY	10,000	-	-
Subgroup : [311] Taxes	\$ 3,199,575	\$ 3,808,513	\$ 4,251,799
JAX BEACH ELEC. FRANCHISE	220,000	220,000	210,000
GAS FRANCHISE	1,400	1,400	1,400
SANITATION FRANCHISE	128,400	125,500	125,500
TELECOMMUNICATIONS TAX	24,200	252,750	270,000
Subgroup : [323] Franchise Fees	\$ 374,000	\$ 599,650	\$ 606,900
PROFESSIONAL/OCCUPATIONAL. LICENSES	20,000	30,000	15,000
BUILDING PERMITS	181,000	150,000	205,000
PLAN REVIEW FEES	38,000	36,000	75,000
Fire Plan Review Fees	-	10,000	-
Building Department Credit Card Fees	-	-	-
INSPECTION FEES	1,000	2,500	1,500
Subgroup : [322] Licenses and Permits	\$ 240,000	\$ 228,500	\$ 296,500
Federal Grant - Public Safety	-	-	48,000
ARPA Funding	-	-	-
DISASTER RELIEF FUNDING/FEMA FUNDING	-	-	-
11 CENT CIG. TAX/REV. SHARING	181,360	180,000	222,336
ALCOHOLIC BEVERAGE. LICENSES	10,300	8,800	8,800
LOCAL HALF CENT SALES TAX	856,800	785,000	953,450
MOTOR FUEL TAX REBATE	2,400	2,400	2,400
FDOT GRANT	40,000	37,500	37,500
911 USER FEES	98,735	99,250	119,799
FLORIDA BLVD. MAINTENANCE	250,740	37,500	37,500
LIFEGUARD/BEACH CLEAN-UP	-	240,000	240,000
COUNTY OCCUPATIONAL TAX	1,500	-	-
Subtotal [330] Intergovernmental Revenue	\$ 1,441,835	\$ 1,390,450.00	\$ 1,669,785
BOARD OF APPEALS FEES	-	1,500	1,500
PLANNING REVIEW BOARD FEE	8,200	3,500	3,500
SALE OF MAPS/PUBLICATIONS	-	-	-
LIEN LETTERS	-	7,000	5,500
NOTARY FEES	-	-	-
COPIES	500	500	500
ID & FINGERPRINT CHARGES	100	50	50
ZONING VERIFICATION CHARGES	360	100	100
ELECTION QUALIFYING FEES	-	-	-
INCIDENT REPORTS	70	70	250
Subgroup : [341] Charges for Services	\$ 9,230	\$ 12,720	\$ 11,400
COURT FINES	35,000	15,000	15,000
PARKING TICKETS	18,000	8,200	8,200
ALARM VIOLATIONS	25	25	25
ANIMAL CONTROL VIOLATIONS	3,000	2,200	3,003
CODE ENFORCEMENT VIOLATIONS.	-	2,000	12,750
Subgroup : [354] Fines and Forfeitures	\$ 56,025	\$ 27,425	\$ 38,978

PROJECTED REVENUES

GENERAL FUND

DESCRIPTION	FINAL FY2021-22	ADOPTED FY2022-23	PROPOSED FY2023-24
INTEREST ON INVESTMENTS	2,500	200	200
STATE BOARD ADMIN INTEREST	-	-	-
Subgroup : [361] Investment Income	\$ 2,500	\$ 200.00	\$ 200.00
CELLULAR TOWER RENTALS	40,000	50,000	50,000
FOP LODGE RENTAL (Not in Use)	-	-	-
BREWHOUND RIGHT-OF-WAY LEASE	2,400	2,400	2,400
FISH CAMP SIDEWALK RENTAL	4,934	4,934	4,934
HAWKERS NEPTUNE BEACH SIDEWALK LEASE	2,923	2,923	2,923
JAX SURF & PADDLE AND FLYING IGUANA LEASES	4,934	6,000	6,000
SOUTHCOAST BEACHES SIDEWALK RENT	2,400	2,400	2,400
GARDEN LEASE	-	-	-
THE LOCAL DUMPSTER PAD RENTAL	1,000	6,000	6,000
GREEN MARKET LEASE PAYMENT	-	-	-
NEPTUNE HOUSE RENTALS	1,000	1,000	6,500
Subgroup : [362] Rents and Royalties	\$ 59,591	\$ 75,657	\$ 81,157
SURPLUS EQUIPMENT SALES	5,000	7,500	15,000
INSURANCE PROCEEDS	-	1,000	-
[364] Sales - Disposition of Fixed Assets		8,500	15,000
OTHER MISC. REVENUES	1,000,000	30,000	30,000
Subgroup : [369] Miscellaneous Revenue	\$ 1,000,000	\$ 30,000	\$ 30,000
Interfund Transfers Fm Fund 107-Local Option Gas Tax			200,000
Interfund Transfers-Fund 109 Better Jax Tax			350,000
Interfund Transfers-Fund 103-CDBG			48,000
Interfund Transfers-Parking (fund PD Supervisor)			214,753
CONTRIB. FROM WATER/SEWER	130,000	120,000	150,000
CONTRIB. FROM OTHER FUNDS	75,000	210,000	300,000
APPROPRIATED FUND BALANCE	-	671,278	992,273
Subgroup : [380] Other Financing Sources	\$ 205,000	\$ 1,001,278	\$ 2,255,026
TOTAL GENERAL FUND REVENUES	\$ 6,587,756	\$ 7,182,893	\$ 9,256,744

MAYOR AND CITY COUNCIL

MISSION: The City Council is the legislative branch of the City Government. The City Council is responsible to creating and enforcing the laws, ordinance, 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

- 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.

DESCRIPTION	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROPOSED FY 2023-24
MAYOR & COUNCIL EXPENDITURES			
EXECUTIVE SALARIES	\$ 27,810	\$ 27,000	\$ 27,810
FICA	1,725	1,900	2,127
WORKER'S COMPENSATION	380	400	47
MEDICARE	405	500	
Subgroup : [10] Personnel Services	\$ 30,320	\$ 29,800	\$ 29,984
PROFESSIONAL SERVICES	-	-	-
TRAVEL & PER DIEM	1,200	1,500	1,500
COMMUNICATIONS SERVICES	-	1,570	1,570
INSURANCE	800	1,450	1,494
PROMOTIONAL & ADVERTISING	3,000	3,000	3,200
OFFICE SUPPLIES	600	1,000	500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	2,000	1,500	1,500
EDUCATIONAL COURSES	1,200	1,200	500
BUILDING IMPROVEMENTS	-	-	-
MACHINERY & EQUIPMENT	-		
Subgroup : [30] Operating Expenditures	\$ 8,800	\$ 11,220	\$ 10,264
TOTAL	\$ 39,120	\$ 41,020	\$ 40,248

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.

GOALS AND CHANGES

- To implement new management techniques as necessary to ensure the effective operation of the various department of the City. Direct and manage the multi-year Jarboe improvement project.
- Work in tandem with Department Heads to create succession plans for respective departments.
- Invest in the City’s Information Technology infrastructure to increase security and enhance compliance with the different regulatory agencies.
- Develop strategies to attract high quality candidates and promote longevity for employee tenure.

DESCRIPTION	FINAL FY 2021-22	ADOPTED FY 2022-23	PROPOSED FY 2023-24
REGULAR SALARIES	\$ 108,810	\$ 122,350	\$ 81,658
OVERTIME	-	-	-
SPECIAL PAY	500	500	436
VEHICLE ALLOWANCE			3,500
PTO EXPENSE/LIABILITY	-	7,875	4,388
FICA	6,800	7,750	6,883
RETIREMENT CONTRIBUTIONS	8,000	8,500	6,054
LIFE & HEALTH INSURANCE	25,000	27,500	14,509
WORKER'S COMPENSATION	200	250	150
MEDICARE	1,600	1,800	-
Subgroup : [10] Personnel Services	\$ 150,910	\$ 176,525.00	\$ 117,577.69
PROFESSIONAL SERVICES	-	-	-
OTHER CONTRACTUAL SERVICES	6,973	1,500	3,000
TRAVEL & PER DIEM	3,200	4,000	7,000
INSURANCE	5,200	7,575	17,534
REPAIR & MAINTENANCE	2,900	2,900	-
PROMOTIONAL & ADVERTISING	1,500	1,500	-
OFFICE SUPPLIES	5,000	5,000	4,000
OPERATING SUPPLIES	1,875	2,800	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	6,200	6,200	2,500
EDUCATIONAL COURSES	9,400	9,400	3,000
VEHICLE REPAIR & MAINTENANCE	1,500	1,500	-
GAS, OIL & LUBRICANTS	1,500	1,500	-
Subgroup : [30] Operating Expenditures	\$ 45,248	\$ 43,875.00	\$ 37,034.00
BUILDING IMPROVEMENTS	\$ -	\$ -	-
MACHINERY & EQUIPMENT	6,500	-	364
Subgroup : [60] CAPITAL OUTLAY	\$ 6,500	\$ -	\$ 364
TOTAL	\$ 202,658	\$ 220,400	\$ 154,975

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.

GOALS AND CHANGES

- Develop and implement management techniques to establish effective cost containment, purchasing management, and keep accurate financial records.
- Complete the implementation of the remaining modules for the TYLER Enterprise Resource Planning System to increase efficiency and effectiveness.
- Establish internal controls by developing effective procedures and workflows to ensure consistency of financial and business transactions.
- Implement a budget process that conforms to the essential principles for sound budget management.

DESCRIPTION	ACTUAL FY 2022-22	FINAL FY 2023-24	PROPOSED FY 2023-24
REGULAR SALARIES	\$ 143,000	\$ 126,750	\$ 215,322
OVERTIME	2,000	2,700	436
SPECIAL PAY	300	600	945
VEHICLE ALLOWANCE			3,053
PTO LIABILITY	-	7,500	8,282
FICA	9,000	9,000	17,206
RETIREMENT CONTRIBUTIONS	9,950	9,100	15,073
LIFE & HEALTH INSURANCE	15,000	19,750	-
WORKER'S COMPENSATION	180	225	940
MEDICARE	2,100	2,100	-
Subgroup : [10] Personnel Services	\$ 181,530	\$ 177,725	\$ 261,257
ACCOUNTING & AUDIT	\$ 13,650	\$ 14,000	-
OTHER CONTRACTUAL SERVICES	30,000	4,600	4,600
TRAVEL & PER DIEM	1,200	5,500	5,500
COMMUNICATION SERVICES	960	1,500	1,500
POSTAGE (INC. FED EX)	100	100	100
INSURANCE	1,200	8,800	8,800
REPAIR & MAINTENANCE	4,950	4,900	4,900
PRINTING & BINDING	-	500	500
OFFICE SUPPLIES	3,800	4,200	4,200
OPERATING SUPPLIES	2,600	3,600	3,600
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	2,475	3,000	3,000
EDUCATIONAL COURSES	1,000	2,500	2,500
REAIR & MAINTENECE			-
GAS, OIL & LUBRICANTS	-	-	-
Subgroup : [30] Operating Expenditures	\$ 61,935	\$ 53,200	\$ 39,200
BUILDING IMPROVEMENTS	-	-	-
MACHINERY & EQUIPMENT	-	5,000	-
Subgroup : [60] CAPITAL OUTLAY	-	\$ 5,000	-
TOTAL \$	243,465	\$ 235,925	\$ 300,457

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. Since 2019, the City entered into a contractual agreement with Ansbacher Law firm as the City’s Legal Counsel.

DESCRIPTION	ACTUAL FY 2021-22	FINAL FY 2022-23	PROPOSED FY 2023-24
Professional Services	150,000	150,000	150,000
Books, Subscriptions & Memberships	125	150	150
Subgroup : [30] Operating Expenditures	\$ 150,125	\$ 150,150	\$ 150,150
TOTAL	\$ 150,125	\$ 150,150	\$ 150,150

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.

DESCRIPTION	ACTUAL	ADOPTED	PROPOSED
	FY 2021-22	FY 2022-23	FY 2023-24
REGULAR SALARIES	\$ 195,000	\$ 285,000	\$ 270,902
OVERTIME	500	-	-
SPECIAL PAY	1,600	1,800	2,100
PTO LIABILITY	-	10,500	10,420
FICA	12,300	18,000	21,682
RETIREMENT CONTRIBUTIONS	7,300	22,000	18,963
LIFE & HEALTH INSURANCE	23,700	40,750	41,121
WORKER'S COMPENSATION	1,200	2,000	2,351
MEDICARE	2,900	4,250	-
Subgroup : [10] Personnel Services	\$ 244,500	\$ 384,300	\$ 367,539
PROFESSIONAL SERVICES	\$ 126,557	\$ 85,000	\$ 90,000
OTHER CONTRACTUAL SERVICES	75,000	10,000	12,000
TRAVEL & PER DIEM	5,500	5,000	5,000
COMMUNICATIONS SERVICES	480	2,000	2,000
INSURANCE	4,000	18,750	15,805
REPAIR & MAINTENANCE	6,150	2,000	-
PRINTING & BINDING	-	500	500
PROMOTIONAL & ADVERTISING	-	1,500	1,000
OFFICE SUPPLIES	-	1,400	2,500
OPERATING SUPPLIES	3,800	3,600	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	13,792	12,000	6,000
EDUCATIONAL COURSES	6,000	3,000	3,000
VEHICLE REPAIR & MAINTENANCE	-	1,500	1,000
GAS, OIL & LUBRICANTS	-	2,500	1,500
Subgroup : [30] Operating Expenditures	\$ 241,279	\$ 148,750	\$ 140,305
BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -
MACHINERY & EQUIPMENT	20,000	2,000	-
MUNICIPAL BOARDS	200	-	-
Subgroup : [60] CAPITAL OUTLAY	\$ 20,200	\$ 2,000	\$ -
TOTAL \$	\$ 505,979	\$ 535,050	\$ 507,844

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.

DESCRIPTION	ACTUAL FY 2021-22	ADOPTED FY 2022-23	PROPOSED FY 2023-24
REGULAR SALARIES	\$ 195,000	\$ 285,000	\$ 270,902
OVERTIME	500	-	-
SPECIAL PAY	1,600	1,800	2,100
PTO LIABILITY	-	10,500	10,420
FICA	12,300	18,000	21,682
RETIREMENT CONTRIBUTIONS	7,300	22,000	18,963
LIFE & HEALTH INSURANCE	23,700	40,750	41,121
WORKER'S COMPENSATION	1,200	2,000	2,351
MEDICARE	2,900	4,250	-
Subgroup : [10] Personnel Services	\$ 244,500	\$ 384,300	\$ 367,539
PROFESSIONAL SERVICES	\$ 126,557	\$ 85,000	\$ 90,000
OTHER CONTRACTUAL SERVICES	75,000	10,000	12,000
TRAVEL & PER DIEM	5,500	5,000	5,000
COMMUNICATIONS SERVICES	480	2,000	2,000
INSURANCE	4,000	18,750	15,805
REPAIR & MAINTENANCE	6,150	2,000	-
PRINTING & BINDING	-	500	500
PROMOTIONAL & ADVERTISING	-	1,500	1,000
OFFICE SUPPLIES	-	1,400	2,500
OPERATING SUPPLIES	3,800	3,600	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	13,792	12,000	6,000
EDUCATIONAL COURSES	6,000	3,000	3,000
VEHICLE REPAIR & MAINTENANCE	-	1,500	1,000
GAS, OIL & LUBRICANTS	-	2,500	1,500
Subgroup : [30] Operating Expenditures	\$ 241,279	\$ 148,750	\$ 140,305
BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -
MACHINERY & EQUIPMENT	20,000	2,000	-
MUNICIPAL BOARDS	200	-	-
Subgroup : [60] CAPITAL OUTLAY	\$ 20,200	\$ 2,000	\$ -
TOTAL	\$ 505,979	\$ 535,050	\$ 507,844

NON-DEPARTMENTAL

MISSION: The Non-departmental is used to accounts for line items expenses that are not specifically allocable to any other department.

DESCRIPTION	PROPOSED FY 2023-24
Town Center District	\$ 100,000.00
Accounting and Audit	50,000.00
Lobbyist Fees	42,000.00
Promotional Activities/Miscellaneous	40,000.00
IT Infrastructure Projects	330,690.00
	<u>200.00</u>
	<u>\$ 562,890.00</u>

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.

DESCRIPTION	BUDGET	BUDGET	PROPOSED
	FY 2021-22	FY 2022-23	FY 2023-24
REGULAR SALARIES	\$ 1,950,000	\$ 2,125,500	\$ 2,499,440
OVERTIME	295,000	195,000	210,000
SPECIAL PAY	75,000	45,000	45,000
PTO LIABILITY	-	166,500	89,922
FICA	148,000	146,000	222,264
RETIREMENT CONTRIBUTIONS	310,000	390,000	395,889
LIFE & HEALTH INSURANCE	320,000	335,000	364,420
WORKER'S COMPENSATION	60,000	72,250	81,071
MEDICARE	35,000	35,000	-
Subgroup : [10] Personnel Services	\$ 3,193,000	\$ 3,510,250	\$ 3,908,006
PROFESSIONAL SERVICES	1,500.00	1,500.00	1,500.00
OTHER CONTRACTUAL SERVICES	24,890	37,550	37,550
INVESTIGATIONS	1,200	1,200	1,200
TRAVEL & PER DIEM	4,000	5,500	5,500
COMMUNICATIONS SERVICES	90,000	80,480	80,480
UTILITY SERVICES	300	300	300
POSTAGE	-	-	-
INSURANCE	65,000	129,400	66,463
REPAIR & MAINTENANCE	39,000	40,850	40,850
PROMOTIONAL & ADVERTISING	3,000	3,000	3,000
OTHER CURRENT CHARGES	-	-	-
OFFICE SUPPLIES	10,000	10,000	10,000
OPERATING SUPPLIES	39,725	39,000	40,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,000	20,200	20,200
EDUCATIONAL COURSES	10,000	14,500	14,500
RADIO REPAIR & MAINTENANCE	-	-	-
VEHICLE REPAIR & MAINTENANCE	35,000	35,000	35,000
GAS, OIL & LUBRICANTS	42,000	75,500	75,500
UNIFORMS	37,800	30,800	40,800
MISCELLANEOUS EXPENDITURES	-	-	30,000
JAG C GRANT	-	35,000	58,600
Subgroup : [30] Operating Expenditures	\$ 404,415	\$ 559,780	\$ 561,443
BUILDING IMPROVEMENTS	-	5,000	32,400
MACHINERY & EQUIPMENT	137,048	131,113	135,000
Subgroup : [60] CAPITAL OUTLAY	\$ 137,048	\$ 136,113	\$ 167,400
TOTAL	\$ 3,734,463	\$ 4,206,143	\$ 4,636,849

ANIMAL CONTROL DIVISION

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

DESCRIPTION	BUDGET		PROPOSED
	FY 2021-22	FY 2022-23	FY 2023-24
REGULAR SALARIES	\$ 41,200	\$ -	\$ 48,265
OVERTIME	5,000	-	5,000
SPECIAL PAY	320	-	600
PTO LIABILITY	-	-	1,856
FICA	2,600	-	4,263
RETIREMENT CONTRIBUTIONS	3,000	-	3,901
LIFE & HEALTH INSURANCE	9,000	-	9,315
WORKER'S COMPENSATION	780	-	95
MEDICARE	-	-	-
Subgroup : [10] Personnel Services	\$ 61,900	\$ -	\$ 73,294
PROFESSIONAL SERVICES	-	-	-
OTHER CONTRACTUAL SERVICES	200	-	-
INVESTIGATIONS	-	-	-
TRAVEL & PER DIEM	-	-	-
COMMUNICATIONS SERVICES	480	-	-
UTILITY SERVICES	-	-	-
INSURANCE	2,000	-	5,650
REPAIR & MAINTENANCE	1,850	-	-
PROMOTIONAL & ADVERTISING	-	-	-
OTHER CURRENT CHARGES	-	-	-
OFFICE SUPPLIES	-	-	-
OPERATING SUPPLIES	1,000	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	850	-	-
EDUCATIONAL COURSES	-	-	-
RADIO REPAIR & MAINTENANCE	-	-	-
VEHICLE REPAIR & MAINTENANCE	-	-	500
GAS, OIL & LUBRICANTS	1,500	-	1,500
UNIFORMS	-	-	-
MISCELLANEOUS EXPENDITURES	-	-	-
JAG C GRANT	-	-	-
Subgroup : [30] Operating Expenditures	\$ 7,880	\$ -	\$ 7,650
BUILDING IMPROVEMENTS	-	-	-
MACHINERY & EQUIPMENT	-	-	-
Subgroup : [60] CAPITAL OUTLAY	-	-	-
TOTAL	\$ 69,780	\$ -	\$ 80,944

Parks and Sustainability

MISSION: To improve the landscaping of public parks, including their adjacent rights-of-way and their associated irrigation systems. Also, to provide maintenance to the Town Center District.

DESCRIPTION	PROPOSED FY 2023-24
REGULAR SALARIES	\$ 161,890
OVERTIME	8,000
SPECIAL PAY	1,395
PTO LIABILITY	5,858
FICA	13,551
RETIREMENT CONTRIBUTIONS	12,399
LIFE & HEALTH INSURANCE	28,516
WORKER'S COMPENSATION	18,015
MEDICARE	-
Personnel Services	\$ 249,624
PROFESSIONAL SERVICES	\$ -
OTHER CONTRACTUAL SERVICES	-
TRAVEL & PER DIEM	-
COMMUNICATIONS SERVICES	2,000
UTILITY SERVICES	-
RENTALS & LEASES	5,000
INSURANCE	19,286
REPAIR & MAINTENANCE	-
MAINTENANCE	50,000
PROMOTIONAL & ADVERTISING	-
MAYPORT FLYOVER	
OFFICE SUPPLIES	500
OPERATING SUPPLIES	25,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-
EDUCATIONAL COURSES	-
VEHICLE REPAIR & MAINTENANCE	1,500
GAS, OIL & LUBRICANTS	1,500
UNIFORMS	300
A1A LANDSCAPING	2,500
Operating Expenditures	\$ 107,586
BUILDING IMPROVEMENTS	-
IMPROVEMENTS NOT BUILDINGS	-
MACHINERY & EQUIPMENT	-
Subgroup : [60] CAPITAL OUTLAY	\$ -
TOTAL	\$ 357,210

Senior Center

DESCRIPTION	ADOPTED FY 2022-23	PROPOSED FY 2023-24
REGULAR SALARIES	89,500.00	81,892.31
PTO LIABILITY	7,640.00	7,640.00
FICA	5,750.00	6,849.22
RETIREMENT CONTRIBUTIONS	6,875.00	6,267.26
LIFE & HEALTH INSURANCE	10,975.00	10,975.00
WORKERS' COMPENSATION	750.00	750.00
Medicare	1,500.00	-
Personnel Services	\$ 122,990.00	\$ 114,373.79
PROFESSIONAL SERVICES	41,570.00	41,570.00
OTHER CONTRACTUAL SER-	-	-
TRAVEL & PER DIEM	1,000.00	1,000.00
COMMUNICATIONS SERVICES.	2,100.00	2,100.00
UTILITY SERVICES	8,000.00	8,000.00
INSURANCE	4,500.00	25,028.00
REPAIRS & MAINTENANCE	1,500.00	1,500.00
PROMOTIONAL & ADVERTISING	1,000.00	1,000.00
OTHER CURRENT CHARGES	4,500.00	4,500.00
OFFICE SUPPLIES	5,000.00	5,000.00
OPERATING SUPPLIES	5,000.00	5,000.00
Operating Expenditures	\$ 74,170.00	\$ 94,698.00
TOTAL	\$ 197,160.00	\$ 209,071.79

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.

DESCRIPTION	FINAL FY 2021-22	ADOPTED FY 2022-23	PROPOSED FY 2023-24
REGULAR SALARIES	\$ 210,000	\$ 230,450	\$ 219,532
OVERTIME	8,000	9,750	9,750
SPECIAL PAY	-	125	-
FICA	13,400	15,000	16,794
RETIREMENT CONTRIBUTIONS	-	1,000	2,822
LIFE & HEALTH INSURANCE	-	2,750	2,750
WORKER'S COMPENSATION	8,600	9,750	9,750
MEDICARE	3,200	3,500	3,500
Subgroup : [10] Personnel Services	\$ 243,200	\$ 272,325	\$ 264,898
PROFESSIONAL SERVICES	-	-	-
OTHER CONTRACTUAL SERVICES	500	1,000	1,000
COMMUNICATIONS SERVICES	-	1,000	1,000
UTILITY SERVICES	160	500	500
INSURANCE	3,500	9,600	9,807
REPAIR & MAINTENANCE	2,500	2,500	2,500
PROMOTIONAL & ADVERTISING	3,000	-	-
OFFICE SUPPLIES	-	1,000	1,000
OPERATING SUPPLIES	-	3,500	3,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-
EDUCATIONAL COURSES	600	600	600
RADIO REPAIR & MAINTENANCE	-	-	-
VEHICLE REPAIR & MAINTENANCE	500	500	500
GAS, OIL & LUBRICANTS	1,000	1,500	1,500
UNIFORMS	1,500	3,200	3,200
MISCELLANEOUS EXPENDITURES	-	-	-
Subgroup : [30] Operating Expenditures	\$ 13,260	\$ 24,900	\$ 25,107
BUILDING IMPROVEMENTS	\$ -	\$ -	\$ -
MACHINERY & EQUIPMENT	-	-	-
Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ -	\$ -
TOTAL	\$ 256,460	\$ 297,225	\$ 290,005

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 striping.

DESCRIPTION	BUDGET FY 2021-22	ADOPTED FY 2022-23	PROPOSED FY 2023-24
REGULAR SALARIES	\$ 162,000	\$ 215,000	\$ 225,246
OVERTIME	5,000	8,500	2,531
SPECIAL PAY	2,500	2,500	810
PTO LIABILITY	10,200	26,021	8,670
FICA	8,900	14,500	18,150
RETIREMENT CONTRIBUTIONS	-	16,000	16,608
LIFE & HEALTH INSURANCE	26,000	34,500	13,500
WORKER'S COMPENSATION	8,200	9,900	6,247
MEDICARE	2,400	3,500	1,350
Subgroup : [10] Personnel Services	\$ 225,200	\$ 330,421	\$ 293,113
PROFESSIONAL SERVICES	-	15,000	85,000
OTHER CONTRACTUAL SERVICES	17,000	25,000	25,000
TRAVEL & PER DIEM	2,000	2,500	1,000
COMMUNICATIONS SERVICES	5,000	5,500	5,500
UTILITY SERVICES	120,000	75,000	50,000
RENTALS & LEASES	2,000	11,000	12,000
INSURANCE	18,000	22,500	41,632
REPAIR & MAINTENANCE	41,500	43,000	41,500
PROMOTIONAL & ADVERTISING	-	20,000	20,000
OFFICE SUPPLIES	1,125	1,200	600
OPERATING SUPPLIES	29,000	29,000	15,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	17,200	17,600	5,000
EDUCATIONAL COURSES	6,000	6,000	2,500
VEHICLE REPAIR & MAINTENANCE	27,500	15,000	15,000
GAS, OIL & LUBRICANTS	12,000	14,000	12,500
UNIFORMS	2,200	1,200	1,500
A1A LANDSCAPING	-	1,000	2,500
Subgroup : [30] Operating Expenditures	\$ 300,525	\$ 304,500	\$ 336,232
BUILDING IMPROVEMENTS	25,000	25,000	800,000
IMPROVEMENTS NOT BUILDINGS	20,000	40,000	210,000
MACHINERY & EQUIPMENT	65,850	30,000	65,000
Subgroup : [60] CAPITAL OUTLAY	\$ 110,850	\$ 95,000	\$ 1,075,000
TOTAL	\$ 636,575	\$ 729,921	\$ 1,704,345

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are 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 spe-

SPECIAL REVENUE FUNDS

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
fund : 101 POLICE EDUCATION FUND		
COURT COST	\$ 20,000	\$ 2,800
INTEREST ON INVESTMENTS		
TOTALS	\$ 20,000	\$ 2,800

Total Operating Expenses		
OPERATING SUPPLIES	\$ 150	
EDUCATIONAL COURSES	4,000	2,800
TRAVEL & PER DIEM		
TOTALS	\$ 4,150	\$ 2,800

POLICE EDUCATION FUND	\$ 15,850.00	\$ -
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DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Group : [103] COMMUNITY DEVELOPMENT BLOCK GRANT		
PHYSICAL ENVIRONMENT	\$ 48,000.00	\$ 48,000.00
Transfer to General Fund-Sr Center Operations	\$ 48,000.00	\$ 48,000.00
TOTALS	\$ 48,000.00	\$ 48,000.00
Group : [103] CDBG	\$ -	\$ -

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Group : [105] CONVENTION DEVELOPMENT TAX FUND		
Subgroup : [300] Total Receipts		
LOCAL OPTION TOURIST TAX	\$ 15,000	\$ 12,500
INTEREST ON INVESTMENTS	-	-
TOTALS	\$ 15,000	\$ 12,500
Subgroup : [30] Operating Expenses		
OTHER CONTRACTUAL SERVICES	\$ 15,000	\$ 12,500
TOTALS	\$ 15,000	\$ 12,500
TRANSFER TO GENERAL FUND	\$ -	
Transfer to other funds		
	\$ -	
Group : [105] CONVENTION DEVELOPMENT TAX FUND	0.00	0.00

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Group : [106] FINES & FORFEITURES		
Subgroup : [300] Total Receipts		
CONFISCATED PROPERTY	\$ 1,200	\$ 1,200
INTEREST ON INVESTMENTS	\$ (2)	\$ (2)
TOTALS	\$ 1,198	\$ 1,198
Subgroup : [30] Operating Expenses		
OPERATING SUPPLIES	\$ 1,198	\$ 1,198
TOTALS	\$ 1,198	\$ 1,198
Group : [106] FINES & FORFEITURES	\$ -	\$ -

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Group : [107] LOCAL OPTION GAS TAX		
LOCAL OPTION GAS TAX/ALT FUEL	\$ 395,000	\$ 400,000
TOTALS	\$ 395,000	\$ 400,000

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Fund : 107 Local Option Gas Tax Fund		
REGULAR SALARIES	\$ 174,000	\$ -
OVERTIME	3,850	-
SPECIAL PAY	3,150	-
PTO LIABILITY	-	-
FICA	11,250	-
RETIREMENT CONTRIBUTIONS	11,500	-
LIFE & HEALTH INSURANCE	27,930	-
WORKERS' COMPENSATION	14,250	-
MEDICARE	-	-
TOTALS	\$ 245,930	\$ -

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Subgroup : [30] Operating Expenses		
COMMUNICATIONS SERVICES	-	-
UNIFORMS	-	-
TOTALS	\$ -	\$ -

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Subgroup : [60] Capital Outlay		
IMPROVEMENTS - NO BLDGS	-	-
MACHINERY & EQUIPMENT	-	-
TOTALS	\$ -	\$ -

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Subgroup : [91] Interfund Transfer Out		
TRANSFER TO STORMWATER	\$ 149,930	\$ 200,000
TRANSFER TO GENERAL FUND-PW	-	200,000
TOTALS	\$ 149,930	\$ 400,000
Group : [107] LOCAL OPTION GAS TAX FUND	\$ -	\$ -

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Group : [108] RADIO COMMUNICATION TRUST FUND		
Subgroup : [300] Total Receipts		
RADIO COMM. TRUST FUND	\$ 13,000	\$ 15,000
INTEREST ON INVESTMENTS	-	-
APPROPRIATED FUND BALANCE	-	-
TOTALS	\$ 13,000	\$ 15,000

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Subgroup : [30] Operating Expenses		
OPERATING SUPPLIES	\$ 13,000	\$ 15,000
TOTALS	\$ 13,000	\$ 15,000

Group : [108] RADIO COMMUNICATION TRUST FUND	\$ -	\$ -
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DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Group : [109] BETTER JAX 1/2 CENT TAX		
Subgroup : [300] Total Receipts		
BETTER JAX TAX RECEIPTS	\$ 498,000	\$ 675,000
INTEREST ON INVESTMENTS	-	-
TOTALS	\$ 498,000	\$ 675,000

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Subgroup : [91] Interfund Transfer Out		
TRANSFER TO OTHER FUNDS	\$ 498,000	\$ 325,000
TRANSFER TO GNENRAL FUND	-	\$ 350,000
TOTALS	\$ 498,000	\$ 675,000

Group : [109] BETTER JAX 1/2 CENT TAX	\$ -	\$ -
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SPECIAL REVENUE FUNDS

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Group : [110] HOLIDAY/SPECIAL EVENTS FUND		
Subgroup : [300] Total Receipts		
DONATIONS FOR DECORATIONS	\$ 8,000	\$ 8,000
Movie With Mayor Revenues/Donations	2,500	200
Interfund Transfers	-	-
APPROPRIATED FUND BALANCE	-	14,500
TOTALS	\$ 10,500	\$ 22,700
Subgroup : [30] Operating Expenses		
PROMOTIONAL ACTIVITIES	\$ 5,000	\$ 5,000
Movies With Mayor-Expenses	\$ 5,500	\$ -
TOTALS	\$ 10,500	\$ 5,000
Group : [110] HOLIDAY/SPECIAL EVENTS FUND	\$ -	\$ 17,700.00

DESCRIPTION	ADOPTED FY23 BUDGET	PROPOSED FY 2023-24
Group : [111] STREET IMPROVEMENT FUND (Formerly Fund 302)		
Subgroup : [300] Total Receipts		
8TH CENT GASOLINE TAX	\$ 60,000	\$ 85,000
INTEREST ON INVESTMENTS	\$ -	\$ -
TRANSFER FROM GENERAL FUND	\$ -	\$ -
TOTALS	\$ 60,000	\$ 85,000
Subgroup : [30] Operating Expenses		
Other Contractual Services	\$ 1,500	\$ -
UTILITY SERVICES	6,500	-
REPAIR AND MAINTENANCE	-	-
TOWN CENTER EXPENDITURES	38,000	-
MAYPORT FLYOVER EXPEND.	5,000	-
OPERATING SUPPLIES	-	-
ROAD MATERIALS & SUPPLIES	\$ 9,000	\$ -
TOTALS	\$ 60,000	\$ -
Subgroup : [60] Capital Outlay		
Fund : 111 Street Improvement Fund		
Capital Outlay-Computer Software	\$ -	\$ -
IMPROVEMENTS - NO BUILDINGS	-	-
MACHINERY & EQUIPMENT	-	-
TOTALS	\$ -	\$ -
TRANSFER TO STREET IMPROVEMENT	-	85,000
TRANSFER TO GNERRAL FUND	-	-
TOTALS	\$ -	\$ 85,000

Proprietary Funds

Enterprise funds and internal service funds are both classified as “proprietary funds.” Enterprise Funds are used to account for services provided to the public on a user charge basis. Internal service funds are used to account for services provided from one department to another department on a user cost reimbursement basis.

Enterprise Funds

The operations are financed and operated in a manner like private business enterprises where the intent of the governing body is that the costs of providing goods or services to the 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. The city currently operates four enterprises 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.

Internal Service Funds

- **Information Technologies** - provide services to other city departments involving activities undertaken to achieve efficient and effective use of information technology to support government priorities and program delivery, to increase productivity, and to enhance service to the public.

WATER & SEWER FUND

DESCRIPTION	ADOPTED FY 2022-23	PROPOSED FY 2023-24
REVENUE		
WATER TAPS	10,000	3,500
WATER BASE CHARGE	885,000	785,500
WATER VOLUME CHARGE	767,000	861,500
SEWER TAPS	8,000	5,400
SEWER BASE CHARGE	1,238,000	1,150,000
SEWER VOLUME CHARGE	1,750,000	1,755,000
SET-UP FEES	7,500	7,500
RECONNECT FEES	5,000	4,500
DELINQUENT FEES	55,000	30,000
BAD DEBT RECOVERY	1,000	800
INTEREST ON INVESTMENTS	2,500	2,500
APPROPRIATED FUND BALANCE-ARPA	3,913,005	3,200,000
APPROPRIATED FUND BALANCE	-	950,000
[300] Total Revenue	\$ 8,642,005	\$ 8,756,200
PERSONNEL SERVICES		
REGULAR SALARIES	1,279,500	1,039,198
OVERTIME	27,250	18,613
SPECIAL PAY	8,050	8,153
PTO EXPENSE	-	38,872
FICA	81,650	77,832
RETIREMENT CONTRIBUTIONS	91,500	69,621
LIFE & HEALTH INSURANCE	229,000	32,192
WORKERS' COMPENSATION	39,050	44,018
MEDICARE	19,300	8,031
OTHER POST EMPLOYMENT BENEFIT EXPENSE	-	-
Merit Pay Increase Policy	-	-
[433110] Personnel-Administration	\$ 1,775,300	\$ 1,336,530
OPERATIONS		
PROFESSIONAL SERVICES	1,039,700	659,000
ACCOUNTING AND AUDIT	141,600	101,500
OTHER CONTRACTUAL SERVICES	30,000	13,200
TRAVEL AND PER DIEM		
COMMUNICATIONS SERVICES	10,300	3,700
POSTAGE & SHIPPING	46,000	40,000
UTILITY SERVICES	182,500	182,500
RENTALS AND LEASES	52,890	57,521
INSURANCE	62,750	206,494
REPAIR AND MAINTENANCE	361,500	410,000
OTHER CURRENT CHARGES	190,000	214,765
OPERATING SUPPLIES	343,525	285,000
BOOKS, SUBSCRIPTIONS. & MEMBER	40,800	10,000
EDUCATIONAL COURSES	27,500	19,500
VEHICLE REPAIR & MAINTENANCE	35,500	35,000
GAS, OIL, & LUBRICANTS	16,000	16,000
UNIFORMS	6,010	2,850
[433130] Operating Expenses - General Administration	\$ 2,583,075	\$ 2,257,030

WATER & SEWER FUND		
DESCRIPTION	ADOPTED FY 2022-23	PROPOSED FY 2023-24
CAPITAL OUTLAY		
Improvements - Buildings	2,075,000	2,391,081
IMPROVEMENTS - NOT BUILDINGS	1,310,000	2,185,521
MACHINERY & EQUIPMENT	456,500	95,000
[433560] Capital Outlay - Sewer Services	\$ 3,841,500	\$ 4,671,602
DEBT SERVICE		
	-	-
FINANCE LEASE	-	279,606
INTEREST EXPENSE	-	60,970
TOTAL FINANCE EXPENSES	-	\$ 340,576
TOTAL EXPENSES FOR WATER & SEWER	\$ 8,199,875	\$ 8,605,738
NET INCOME OR LOSS BEFORE TRANSFERS	442,130	150,462
[91] Interfund Transfer Out		
TRANSFER TO GENERAL FUND	-	150,000
Transfer to 441	442,130	-
Transfer to 411	-	-
TRANS. TO DEP PAYMENT FUND	-	-
TO W/S REVENUE REFUNDING BONDS 2013	-	-
Transfer to 410	-	-
Transfer to Fund 430	-	-
[91] Interfund Transfer Out	442,130	150,000
Net Income or Loss	\$ -	\$ 462

STORMWATER UTILITIES			
DESCRIPTION	ADOPTED FY 2022 - 23	PROPOSED FY 2023 - 24	
REVENUES			
Emergency Management Grant	-	-	
STORMWATER UTILITY FEES	1,090,500	1,275,000	
Interest Income	-	-	
TRANSFER FROM 401	442,130	-	
TRANSFER FROM GAS TAX -107	-	200,000	
APPROPRIATED RESERVES			
[300] Total Revenues	\$ 1,532,630	\$ 1,475,000	
PERSONNEL			
REGULAR SALARIES	335,000	388,489	
OVERTIME	2,000	-	
SPECIAL PAY	5,200	3,000	
PTO		14,942	
FICA	21,250	31,092	
RETIREMENT CONTRIBUTIONS	24,000	27,194	
LIFE & HEALTH INSURANCE	66,500	56,824	
WORKERS' COMPENSATION	9,000	26,152	
MEDICARE	5,000	-	
[10] Personnel Services	\$ 467,950	\$ 547,692	
OPERATIONS			
PROFESSIONAL SERVICES	375,000	150,000	
ACCOUNTING & AUDIT	5,000	5,000	
OTHER CONTRACTUAL SERVICES.	38,000	45,000	
TRAVEL & PER DIEM	-	-	
COMMUNICATIONS SERVICES	1,200	1,400	
INSURANCE	18,000	19,200	
REPAIR AND MAINTENANCE	25,000	18,000	
OTHER CURRENT CHARGES	500	10,000	
OPERATING SUPPLIES	6,500	6,500	
EDUCATIONAL COURSES	4,000	1,000	
VEHICLE REPAIR & MAINTENANCE	50,000	25,000	
GAS, OIL & LUBRICANTS	15,000	13,000	
UNIFORMS	650	1,500	
[30] Operating Expenses	\$ 538,850	\$ 295,600	
Capital Outlay			
BUILDING IMPROVEMENTS	25,000	1,500	
IMPROVEMENTS, NOT BUILDINGS	100,000	300,000	
MACHINERY & EQUIPMENT	359,500	180,000	
[60] Capital Outlay	\$ 484,500	\$ 481,500	
Debt Service			
Finance Lease	39,530	-	
INTEREST EXPENSE	1,800	-	
[70] Debt Service	\$ 41,330	\$ -	
NET (INCOME) LOSS BEFORE TRANSFERS	\$ 1,532,630	\$ 150,208	
[91] Interfund Transfer Out		\$ -	
Stormwater Utility Fund			
TRANSFER TO OTHER FUNDS	-	150,000	
TRANSFER TO GENERAL FUND	-	-	
[91] Interfund Transfer Out	\$ -	\$ 150,000	
NET (INCOME) LOSS	\$ -	\$ 208	

SANITATION FUND		
DESCRIPTION	ADOPTED FY 2023 24	PROPOSED FY 2023-24
GARBAGE PICKUP	1,340,000	1,360,000
TIPPING FEES	25,200	24,000
INTEREST ON INVESTMENTS	-	-
Transfer from Water Sewer to Sanitation	-	-
[300] Total Revenues	\$ 1,365,200	\$ 1,384,000
Personnel Services		
REGULAR SALARIES	82,000	-
OVERTIME	1,000	-
SPECIAL PAY	750	-
FICA	5,200	-
RETIREMENT CONTRIBUTIONS	6,000	-
LIFE & HEALTH INSURANCE	6,500	-
WORKERS' COMPENSATION	2,200	-
MEDICARE	1,500	-
OTHER POST EMPLOYMENT BENEFIT EXPENSE	-	-
[10] Personnel Services	\$ 105,150	\$ -
[30] Operating Expenses		
ACCOUNTING & AUDIT	4,700	-
WASTE HAULING FEE - TIPPING	-	-
OTHER CONTRACTUAL SERVICES.	1,200,000	1,150,000
COMMUNICATIONS SERVICES	-	-
POSTAGE (INC. FED EX)	5,000	-
INSURANCE	5,600	8,800
REPAIR AND MAINTENANCE	15,000	7,500
OTHER CURRENT CHARGES	4,200	-
OPERATING SUPPLIES	7,500	6,500
UNIFORMS	150	-
[30] Operating Expenses	\$ 1,242,150	\$ 1,172,800
[91] Interfund Transfer Out	\$ -	\$ 150,000
NET (INCOME) LOSS - SANITATION FUND	\$ 17,900	\$ 61,200

MOBILITY MGMT		
DESCRIPTION	ADOPTED FY 2022-23	PROPOSED FY 2023-24
PERSONNEL SERVICES		
PAID PARKING - EV CHARGING STATION FEES	3,500	4,500
PAID PARKING - PARKING FEES	720,000	725,000
PAID PARKING CITATIONS	75,000	75,000
INTEREST INCOME	-	-
MISCELLANEOUS REVENUE	-	-
PAID PARKING TRANSFERS FROM OTHER FUNDS	-	-
PAID PARKING TRANSFER FROM OTHER FUNDS	-	-
METERED PARKING FINES	-	-
Subgroup : [500] Revenue	\$ 798,500	\$ 804,500
PERSONNEL SERVICES		
REGULAR SALARIES	228,000	90,295
OVERTIME	-	-
SPECIAL PAY	75	-
PTO LIABILITY	8,405	-
FICA	14,150	6,785
RETIREMENT CONTRIBUTIONS	10,150	-
LIFE & HEALTH INSURANCE	23,200	-
WORKER'S COMPENSATION	3,700	3,883
MEDICARE	3,300	-
Subgroup : [10] Personnel Services	\$ 290,980	\$ 100,963
OPERATING		
PROFESSIONAL SERVICES	25,000	10,000
OTHER CONTRACTUAL SERVICES	48,867	55,000
PAID PARKING - COURTYARD REV. SHARE	12,000	13,000
TRAVEL & PER DIEM	2,500	1,500
COMMUNICATIONS SERVICES	8,000	1,000
UTILITY SERVICES	2,000	2,500
INSURANCE	25,000	8,800
REPAIR & MAINTENANCE	29,000	29,000
OFFICE SUPPLIES	3,550	3,550
OPERATING SUPPLIES	14,500	5,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	44,500	44,500
EDUCATIONAL COURSES	3,800	3,800
VEHICLE REPAIR & MAINTENANCE	4,000	4,000
GAS, OIL & LUBRICANTS	-	-
UNIFORMS	2,000	2,000
PAID PARKING - ATLANTIC BEACH REV. SHARE	120,000	120,000
PAID PARKING - MISCELLANEOUS	-	-
PAID PARKING - DEPRECIATION EXPENSE	-	-
Subgroup : [30] Operating Expenditures	\$ 344,717	\$ 304,150
CAPITAL OUTLAY		
BUILDING IMPROVEMENTS	-	-
IMPROVEMENTS NOT BUILDINGS	50,000	-
MACHINERY & EQUIPMENT	7,000	7,000
TRANSFER TO GENERAL FUND	105,000	214,750
Subgroup : [60] CAPITAL OUTLAY	\$ 162,000	\$ 221,750
TOTAL	\$ 1,596,197	\$ 177,637

INTERNAL SERVICE FUNDS

INFORMATION TECHNOLOGY SERVICES			
DESCRIPTION	ADOPTED	PROPOSED	
	FY 2022-23	FY 2023-24	
Information Technologies Services	-	548,986	
Internal Service-Charges & Fees	\$ -	\$ 548,986	
PERSONNEL SERVICES			
REGULAR SALARIES		134,612	
OVERTIME		-	
SPECIAL PAY		-	
PTO EXPENSE		6,534	
FICA		10,298	
RETIREMENT CONTRIBUTIONS		3,645	
LIFE & HEALTH INSURANCE		10,293	
WORKER'S COMPENSATION		229	
MEDICARE		-	
Subgroup : [10] Personnel Services	\$ -	\$ 165,611	
OPERATING			
OTHER CONTRACTUAL SERVICES	-	160,000	
COMMUNICATIONS SERVICES		55,000	
POSTAGE & SHIPPING		15,000	
RENTAL & LEASES		20,000	
INSURANCE		13,675	
REPAIR & MAINTENANCE		50,000	
OFFICE SUPPLIES		2,000	
OPERATING SUPPLIES		15,000	
GAS, OIL & LUBRICANTS		1,500	
MISCELLANEOUS EXPENDITURES		1,200	
HURRAICINE EXPENSES		2,500	
VIRUS PROTECTION EXPENSE		8,000	
CONTINGENCIES & EMERGENCIES		-	
Subgroup : [30] Operating Expenditures	\$ -	\$ 333,375	
CAPITAL OUTLAY			
MACHINERY & EQUIPMENT	\$ -	\$ 50,000	
Subgroup : [60] CAPITAL OUTLAY	\$ -	\$ 50,000	
TOTAL	\$ -	\$ 548,986	

ADDITIONAL INFORMATION

**City of Neptune Beach
Summary of Employees by Department**

Department	Full Time	Part Time	Total
Mayor & City Council	5	0	5
City Manager	2	0	2
Finance	9	0	9
General Counsel	0	0	0
Community Devilmnt	3	0	3
City Clerk	2	0	2
Non-Departmental	0	0	0
Police Department	30	6	36
Animal Control	1	0	1
Ocean Rescue/Beach Cleanup	3	20	23
Public Works	10	1	11
Parks & Sustainability	3	0	3
Sr Center	1	2	3
Water & Sewer	13	5	18
Stormwater	3		3
Mobility Management	0	5	5
Information Technology	1	1	2
	86	40	126

FY 2023-24	Proposed Capital Improvement Program	
	All Funding Sourcess	
	General Fund	\$1,580,000
	Water & Sewer	1,753,425
	Local Option Gas Tax	175,000
	Prior Year Revenue	100,000
	Prior Year Grant-ARPA	3,843,000
		\$ 7,451,425

DEPT	Project Name	Project Number	FY 23-24	General Fund	Water & Sewer	Local Option Gas Tax	Prior Year Revenue	Prior Year ARPA
PW-541	Paving Mill and overlay Midway from Lemond St to Gaillardia	24-001	100,000	-	-	100,000	-	-
PW-541	Paving Mill and overlaying Myrtle St from Third St to Second St	24-002	25,000	-	-	25,000	-	-
PW-541	Paving and overlay Kings Rd from Nighfall Dr to Segate Ave	24-003	50,000	-	-	50,000	-	-
PW-541	City Hall New Roof & Painting	24-004	100,000	-	-	-	100,000	-
W&S-Water	Well 5 design , permits & rofessional services	24-005	313,000	-	93,000	-	-	220,000
W&S-Water	Well 5 replace well 2	24-006	1,223,000	-	-	-	-	1,223,000
PW-541	New Roof for PW Buildings	24-007	175,000	-	175,000	-	-	-
W&S-Water	Water Plant 2 Upgrades	24-008	2,400,000	-	-	-	-	2,400,000
W&S-Sewer	Pipe and Mandhold Lining	24-009	160,000	-	160,000	-	-	-
W&S-Sewer	3rd Street fm Florida Blvd	24-010	1,125,000	-	1,125,000	-	-	-
PW	Streets	24-011	1,275,425	1,075,000	200,425	-	-	-
IT	Security Infrastructure/Servers Upgrades	24-013	225,000	225,000	-	-	-	-
IT	Upgrade Lap Tops	24-014	95,000	95,000	-	-	-	-
PD	Women Shower	24-015	25,000	25,000	-	-	-	-
PD	Mobile Equipment	24-016	30,000	30,000	-	-	-	-
		24-017	130,000	130,000	-	-	-	-
			-	-	-	-	-	-
			\$ 7,451,425	\$ 1,580,000	\$ 1,753,425	\$ 175,000	\$ 100,000	\$ 3,843,000