AGENDA (Amended)
Special City Council Meeting
Wednesday, August 21, 2024, 6:00 PM
Council Chambers, 116 First Street, Neptune Beach, Florida

1. CALL TO ORDER / ROLL CALL

2. SELECTION OF NEW CITY ATTORNEY

3. PRESENTATION AND DISCUSSION OF FY2024-2025 PROPOSED BUDGET

4. PUBLIC COMMENTS

5. ADJOURN

Residents attending public meetings can use the code **DD14** to validate their parking session at no cost. Up to 30 minutes before the meeting starts, follow these steps:

- Make sure you are parked in a North Beaches public parking space – we can't validate valet parking or parking in private lots.
- To use a kiosk: Using a nearby kiosk, press the Start button and then select 2 to enter your plate and the validation code.
- To use the Flowbird app: Tap the nearest yellow balloon and tap "Park here." From the payment screen, select "Redeem a code" at the top. Confirm your information and tap "Purchase" – the price will show "Free."

City of Neptune Beach, Florida

Proposed Annual Budget

For the Fiscal Year 2024-25

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

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 the 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 overall economic outlook for the City of Neptune Beach continues to mirror 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.

- Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds. Formal budgetary integration is not employed for Debt Service or Enterprise Funds.
- The City maintains the legal level of budgetary control at the fund level in the General Fund and 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 City uses the 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 funds: 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 combined for the determination of major funds. Governmental and enterprise funds, which do not meet the criteria for reporting as major funds, are designated as nonmajor.

Governmental Funds

Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating the City's near-term financing requirements. Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City maintains twelve individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures, and changes in fund balances for the general fund and the better Jacksonville half-cent tax fund, which are major funds. Data from the other ten governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report.

The City adopts an annual appropriated budget for all funds. Budgetary comparison schedules have been provided for all governmental funds to demonstrate compliance with the 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 for 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.
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> **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 programs.

Non-Mayor Governments Funds:

The city combines all non-major governmental funds into a single aggregated presentation. Individual fund data for each of these non-major governmental funds is provided in the form of combining statements elsewhere in this report. 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.

Special Revenue Funds: As previously mentioned, the city maintains ten (10) small governmental funds. These funds are categorized as Special Revenue Funds. A special revenue fund is a fund that is used by government entities to accumulate proceeds from certain revenue sources whose use is restricted to specific purposes or activities. The primary reason for establishing such a fund 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 earnings from investments or transfers 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.

Proprietary Funds

The second category of funds is the enterprise fund. The City maintains five enterprise funds and three internal service funds. 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.
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> **Internal Service Funds**: Internal service funds provide services to other city departments and charge 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 making 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 purposes 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.

GENERAL FUND SUMMARY

DESCRIPTION	AMOUNT	PERCENTAGE OF REVENUE
REVENUES		
Property Taxes	$ 4,713,177	46.39%
Franchise Fees	722,500	7.11%
Licenses & Permits	335,050	3.30%
Intergovernmental Revenues	1,670,650	16.44%
Charges for Services	28,500	0.28%
Fines & Forfeiture	39,025	0.38%
Investment Income	230,000	2.26%
Rents & Royalties	81,157	0.80%
Disposition of Surplus Property	30,000	0.30%
Miscellaneous Revenues	225,000	2.21%
Transfer In from Other Funds	2,083,973	20.51%
	$ 10,159,032	**100.00%**
EXPENDITURES BY CATEGORY		
Personnel	$ 6,547,779	64.45%
Operational	1,985,753	19.55%
Capital Outlay	1,625,500	16.001%
	$ 10,159,032	**100.00%**
EXPENDITURE BY DEPARTMENT		
Mayor & City Council	$ 12,037	0.12%
City Manager	118,413	1.17%
Finance	250,435	2.47%
Legal	37,984	0.37%
Non-Departmental	382,689	3.77%
City Clerk	60,289	0.59%
Community Development	713,227	7.02%
Police Dewpartment/Public Safety	5,381,541	52.97%
Animal Control	102,459	1.01%
Public Works	2,212,868	21.78%
Ocean Rescue	329,150	3.24%
Park & Sustainability	557,940	5.49%
	$ 10,159,032	**100.00%**

GENERAL FUND SUMMARY - CONTINUATION

Description	Final Budget FY2021-22	Final Budget FY2022-23	Adopted Budget FY2023-24	Proposed Budget FY2024-25
REAL PROPERTY TAXES	3,133,814	$ 3,742,596	$ 4,156,073	$ 4,534,453
PERSONAL PROPERTY TAXES	55,761	65,917	76,234	93,724
DELINQUENT REAL PROPERTY	10,000	-	-	85,000
Subgroup : [311] Taxes	**3,199,575**	**$ 3,808,513**	**$ 4,232,307**	**$ 4,713,177**
JAX BEACH ELEC. FRANCHISE	220,000	$ 220,000	$ 210,000	$ 250,000
GAS FRANCHISE	1,400	1,400	1,400	2,500
SANITATION FRANCHISE	128,400	125,500	125,500	246,800
TELECOMMUNICATIONS TAX	24,200	252,750	270,000	285,000
Subgroup : [323] Franchise Fees	**374,000**	**$ 599,650**	**$ 606,900**	**$ 784,300**
PROFESSIONAL/OCCUPATIONAL. LICENSES	20,000	$ 30,000	$ 15,000	$ 30,000
BUILDING PERMITS	181,000	150,000	205,000	220,000
PLAN REVIEW FEES	38,000	36,000	75,000	80,000
Fire Plan Review Fees	-	10,000	-	4,800
Building Department Credit Card Fees	-	-	-	-
INSPECTION FEES	1,000	2,500	1,500	250
Subgroup : [322] Licenses and Permits	**$ 240,000**	**$ 228,500**	**$ 296,500**	**$ 335,050**
Federal Grant - Public Safety	$ -	$ -	$ 48,000	$ 48,000
ARPA Funding	-	-	-	-
DISASTER RELIEF FUNDING/FEMA FUNDING	-	-	-	-
11 CENT CIG. TAX/REV. SHARING	181,360	180,000	222,336	245,000
ALCOHOLIC BEVERAGE. LICENSES	10,300	8,800	8,800	-
LOCAL HALF CENT SALES TAX	856,800	785,000	953,450	965,000
MOTOR FUEL TAX REBATE	2,400	2,400	2,400	450
FDOT GRANT	40,000	37,500	37,500	37,500
911 USER FEES	98,735	99,250	119,799	90,000
FLORIDA BLVD. MAINTENANCE	250,740	37,500	37,500	37,500
LIFEGUARD/BEACH CLEAN-UP	-	240,000	240,000	247,200
COUNTY OCCUPATIONAL TAX	1,500	-	-	-
Subtotal [330] Intergovernmental Revenue	**$ 1,441,835**	**$ 1,390,450.00**	**$ 1,669,785.00**	**$ 1,670,650.00**
BOARD OF APPEALS FEES	$ -	$ 1,500	$ 1,500	$ 2,500
PLANNING REVIEW BOARD FEE	8,200	3,500	3,500	20,000
SALE OF MAPS/PUBLICATIONS	-	-	-	-
LIEN LETTERS	-	7,000	5,500	5,500
NOTARY FEES	-	-	-	-
COPIES	500	500	500	250
ID & FINGERPRINT CHARGES	100	50	50	-
ZONING VERIFICATION CHARGES	360	100	100	-
ELECTION QUALIFYING FEES	-	-	-	-
INCIDENT REPORTS	70	70	250	250
Subgroup : [341] Charges for Services	**$ 9,230**	**$ 12,720**	**$ 11,400**	**$ 28,500**
COURT FINES	$ 35,000	$ 15,000	$ 15,000	$ 15,000
PARKING TICKETS	18,000	8,200	8,200	12,500
ALARM VIOLATIONS	25	25	25	25
ANIMAL CONTROL VIOLATIONS	3,000	2,200	3,003	1,000
CODE ENFORCEMENT VIOLATIONS.	-	2,000	12,750	10,500
Subgroup : [354] Fines and Forfeitures	**$ 56,025**	**$ 27,425**	**$ 38,978**	**$ 39,025**
INTEREST ON INVESTMENTS	$ 2,500	$ 200.00	$ 200.00	$ 230,000
STATE BOARD ADMIN INTEREST	-	-	-	$ -
Subgroup : [361] Investment Income	**$ 2,500**	**$ 200.00**	**$ 200.00**	**$ 230,000**

PROJECTED REVENUES-CONTINUATION

Description	Final Budget FY2021-22	Final Budget FY2022-23	Adopted Budget FY2023-24	Proposed Budget FY2024-25
CELLULAR TOWER RENTALS	$ 40,000	$ 50,000	$ 50,000	$ 51,500
FOP LODGE RENTAL (Not in Use)	-	-	-	-
BREWHOUND RIGHT-OF-WAY LEASE	2,400	2,400	2,400	2,400
FISH CAMP SIDEWALK RENTAL	4,934	4,934	4,934	4,934
HAWKERS NEPTUNE BEACH SIDEWALK LEASE	2,923	2,923	2,923	2,923
JAX SURF & PADDLE AND FLYING IGUANA LEASES	4,934	6,000	6,000	6,000
SOUTHCOAST BEACHES SIDEWALK RENT	2,400	2,400	2,400	2,400
GARDEN LEASE	-	-	-	-
THE LOCAL DUMPSTER PAD RENTAL	1,000	6,000	6,000	6,000
GREEN MARKET LEASE PAYMENT	-	-	-	-
NEPTUNE HOUSE RENTALS	1,000	1,000	6,500	5,000
Subgroup : [362] Rents and Royalties	**$ 59,591**	**$ 75,657**	**$ 81,157**	**$ 81,157**
SURPLUS EQUIPMENT SALES	$ 5,000	$ 7,500	$ 15,000	$ 15,000
INSURANCE PROCEEDS	-	1,000	-	-
[364] Sales - Disposition of Fixed Assets		**8,500**	**15,000**	**15,000**
OTHER MISC. REVENUES	1,000,000	30,000	30,000	225,000
Subgroup : [369] Miscellaneous Revenue	**$ 1,000,000**	**$ 30,000**	**$ 30,000**	**$ 225,000**
Interfund Transfers	$ -	$ 603,000	$ 598,000	$ -
CONTRIB. FROM - PAID PARKING			214,753	285,000
CONTRIB. FROM WATER/SEWER	130,000	120,000	150,000	-
CONTRIB. FROM OTHER FUNDS	75,000	210,000	300,000	500,000
APPROPRIATED FUND BALANCE	-	671,278	992,273	1,252,173
Subgroup : [380] Other Financing Sources	**$ 205,000**	**$ 1,604,278**	**$ 2,255,026**	**$ 2,037,173**
TOTAL GENERAL FUND REVENUES	**$ 6,587,756**	**$ 7,785,893**	**$ 9,237,253**	**$ 10,159,032**

MAYOR AND CITY COUNCIL

The City Council is the legislative branch of the City Government. The City Council is responsible for creating and enforcing the laws, ordinances, 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.

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Mayor	1	1	1	1
Vice-Mayor	1	1	1	1
Councilor	3	3	3	3
Total Budgeted Positions	**5**	**5**	**5**	**5**

DESCRIPTION	Actual Budget FY 2021-22	Final Budget FY 2022-23	Adopted Budget FY 2023-24	Proposed Budget FY 2024-25
EXECUTIVE SALARIES	$ 27,810	$ 27,000	**$ 27,810**	**$ 28,783**
FICA	1,725	1,900	2,127	2,202
WORKER'S COMPENSATION	380	400	47	4,263
MEDICARE	405	500	-	-
Subgroup : [10] Personnel Services	**$ 30,320**	**$ 29,800**	**$ 29,985**	**$ 35,248**
TRAVEL & PER DIEM	$ 1,200	$ 1,500	$ 1,500	$ 1,200
COMMUNICATIONS SERVICES	-	1,570	1,570	4,500
INSURANCE	800	1,450	1,494	6,180
PROMOTIONAL & ADVERTISING	3,000	3,000	3,200	3,200
OFFICE SUPPLIES	600	1,000	500	200
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	2,000	1,500	1,500	1,500
EDUCATIONAL COURSES	1,200	1,200	500	-
Subgroup : [30] Operating Expenditures	**$ 8,800**	**$ 11,220**	**$ 10,264**	**$ 16,780**
TOTAL OPERATING EXPENDITURES	**39,120**	**41,020**	**40,248**	**52,028**
TRANSFER-OUT-G&A COST ALLOCATION	-	-	-	(39,991)
TOTAL:	**$ 39,120**	**$ 41,020**	**$ 40,248**	**$ 12,037**
BUILDING IMPROVEMENTS	-	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**		**$ -**
TOTAL:	**$ 39,120**	**$ 41,020**	**$ 40,248**	**$ 12,037**

CITY MANAGER

The City Manager is the Chief Administrative Officer of the city and is responsible to manage the day-to-day operations of the City government, which includes law enforcement, public works, water and sewer, sanitation, financial operations, human resources, community development, and paid parking. The City Manager is charged 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 Creates and implements new management techniques to facilitate the effective delivery of municipal services. Fosters the effective use of all City assets and a safe work environment for all employees. Recruits and maintains a skilled work force to handle the daily needs of the citizens to create a clean and safe environment that includes those amenities that produce a sense of pride, a sense of community and a high quality of life.

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
City Manager	1	1	1	1
Assistant to City Manager	1	1	1	1
Total Budgeted Positions	**2**	**2**	**2**	**2**

DESCRIPTION RESOURCE ALLOCATION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
REGULAR SALARIES	$ 108,810	$ 122,350	$ 81,658	$ 224,645
OVERTIME	-	-	-	-
SPECIAL PAY	500	500	500	1,200
PTO EXPENSE	-	7,875	4,388	8,640
COMP TIME				-
FICA	6,800	7,750	6,882	18,581
RETIREMENT CONTRIBUTIONS	8,000	8,500	6,053	15,137
HEALTH INSURANCE	25,000	27,500	14,509	39,913
WORKER'S COMPENSATION	200	250	150	413
LIFE INSURANCE				2,351
VEHICLE ALLOWANCE	1,600	1,800	3,500	8,400
Subgroup : [10] Personnel Services	**$ 150,910**	**$ 176,525.00**	**$ 117,640**	**$ 319,280**
PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
OTHER CONTRACTUAL SERVICES	6,973	1,500	3,000	3,000
TRAVEL & PER DIEM	3,200	4,000	7,000	7,000
INSURANCE	5,200	7,575	17,534	17,750
REPAIR & MAINTENANCE	2,900	2,900	-	-
PROMOTIONAL & ADVERTISING	1,500	1,500	-	1,000
OFFICE SUPPLIES	5,000	5,000	4,000	4,000
OPERATING SUPPLIES	1,875	2,800	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	6,200	6,200	2,500	2,500
EDUCATIONAL COURSES	9,400	9,400	3,000	3,000
VEHICLE REPAIR & MAINTENANCE	1,500	1,500	-	1,500
GAS, OIL & LUBRICANTS	1,500	1,500	-	1,500
VEHICLE ALLOWANCE	6,000		-	-
Subgroup : [30] Operating Expenditures	**$ 51,248**	**$ 43,875**	**$ 37,034**	**$ 41,250**
TOTAL OPERATING EXPENDITURE	**$ 202,158**	**$ 220,400**	**$ 154,674**	**$ 360,530**
TRANSFER OUT-G&A COST ALLOCATION				(277,250)
TOTAL:	**$ 202,158**	**$ 220,400**	**$ 154,674**	**$ 83,280**
BUILDING IMPROVEMENTS	$ -	$ -		$ -
MACHINERY & EQUIPMENT	6,500	-		35,000
Subgroup : [60] CAPITAL OUTLAY	**$ 6,500**	**$ -**		**$ 35,000**
TOTAL:	**$ 208,658**	**$ 220,400**	**$ 154,674**	**$ 118,280**

FINANCE

The mission of the Finance Department is to provide oversight to all City's financial assets by establishing a strong system of internal controls to provide assurance and consistency in capturing financial information accurately and complete. In addition, the Finance Department provides:

- Professional management of governmental resources, accomplished in part by identifying, developing and advancing fiscal strategies and practices for the public benefit.
- Coordinates, administers, and invests the pooled financial resources of the City and provides accounting, billing, bookkeeping and cashiering services to all departments and divisions.
- Inventory management and to dispose of surplus materials and equipment no longer required by the City as required the Code of Ordinance.
- Ensure that financial transactions are recorded in accordance with Generally Accepted Accounting Principles (GAAP) and Government Accounting Standard Board (GASB).

The Finance Department provides critical financial and managerial information to support the Mayor and City Council, the City Manager, Department heads and all fund operations. It is our goal to provide quality internal and external financial services and high-quality financial reports necessary in the decision-making process to resident and stakeholders of the City of Neptune Beach, by exercising sound financial leadership, planning and guidance, recommending and establishing sound fiscal policies and practices, and establishing adequate financial controls and flexibility. Sec. 2-176. Of the City's Ordinance Code combined accounting, finance, and treasury function into one single department. The major responsibilities are as follows:

Finance:

- Manage the Finance Department
- Establish financial policies and procedures for the organization
- Develop and prepares the City's annual budget
- Administer budget transfers and amendments
- Prepare monthly financial activity

Accounting:

- Processes weekly Accounts Payable (AP) payments
- Reconcile weekly AP runs
- Processes bi-weekly payroll
- Reconcile bi-weekly payroll
- Close fiscal period

Treasury:

- Manages cash-flows,
- Monitor daily bank activity
- Performs monthly cash reconciliation
- Invest surplus funds

Staffing

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Chief Financial Officer	1	1	1	1
Sr. Accountant	1	1	1	1
Payroll & Accounts Payable Accountant	1	1	1	1
Staff Accountant	0	0	1	1
Accounting Technician	0	0	1	1
Billing Supervisor	1	1	1	1
Cashier I	1	1	1	1
Cashier II	1	1	1	1
Meter Reader	1	1	1	1
Total Budgeted Positions	**7**	**7**	**9**	**9**

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	FINAL BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
PERSONNEL SERVICES				
REGULAR SALARIES	$ 143,000	$ 126,750	$ 215,322	$ 653,863
OVERTIME	2,000	2,700	437	3,000
SPECIAL PAY	300	600	945	2,400
PTO	-	7,500	8,282	25,149
COMP TIME	-	-	-	-
FICA	9,000	9,000	17,206	52,358
RETIREMENT CONTRIBUTIONS	9,950	9,100	15,073	45,770
HEALTH INSURANCE	15,000	19,750	-	70,616
WORKER'S COMPENSATION	180	225	940	2,752
MEDICARE	2,100	2,100		-
LIFE INSURANCE				6,331
CAR ALLOWANCE	-	-	-	-
Subgroup : [10] Personnel Services	$ 181,530	$ 177,725	$ 258,204	$ 862,239
OPERATING				
ACCOUNTING & AUDIT	$ 14,000	$ 14,000	$ -	$ -
OTHER CONTRACTUAL SERVICES	4,600	4,600	4,600	5,000
TRAVEL & PER DIEM	5,500	5,500	5,500	6,000
COMMUNICATION SERVICES	1,500	1,500	1,500	2,500
POSTAGE (INC. FED EX)	100	100	100	-
INSURANCE	8,800	8,800	8,800	9,000
REPAIR & MAINTENANCE	4,900	4,900	4,900	1,000
PRINTING & BINDING	500	500	500	-
OFFICE SUPPLIES	4,200	4,200	4,200	5,000
OPERATING SUPPLIES	3,600	3,600	3,600	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	3,000	3,000	3,000	3,000
EDUCATIONAL COURSES	2,500	2,500	2,500	5,000
VEHICLE REPAIR & MAINTENANCE	-	-	-	3,500
GAS, OIL & LUBRICANTS	-	-	-	5,000
Subgroup : [30] Operating Expenditures	$ 53,200	$ 53,200	$ 39,200	$ 45,000
	$ 234,730	$ 230,925	$ 297,404	$ 907,239
TRANSFER OUT-G&A COST ALLOCATION	$ -	$ -	$ -	(697,304)
	$ 234,730	**$ 230,925**	**$ 297,404**	**$ 209,935**
CAPITAL OUTLAY				
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	5,000	5,000	-	40,500
Subgroup : [60] CAPITAL OUTLAY	$ 5,000	$ 5,000	$ -	$ 40,500
TOTAL	$ 239,730	$ 235,925	$ 297,404	$ 40,500
TOTAL OPERATING & CAPITAL OUTLAY	**$ 239,730**	**$ 235,925**	**$ 297,404**	**$ 250,435**

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 mediation; provides legal advice in negotiation of contracts; and advises the Boards and Commissions of the City Council. In the latter part of fiscal year 2019, the City's Council voted to contract Ansbacher Law firm as a City's Legal Counsel.

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Professional Services	$ 150,000	$ 150,000	$ 150,000	$ 150,000
COMMUNICATION SERVICES	-	-	-	5,400
INSURANCE	-	-	-	8,500
Books, Subscriptions & Memberships	125	150	150	250
Subgroup : [30] Operating Expenditures	**$ 150,125**	**$ 150,150**	**$ 150,150**	**$ 164,150**
TRANSFER OUT-G&A COST ALLOCATION				(126,166)
	$ 150,125	$ 150,150	$ 150,150	$ 37,984
TOTAL:	**$ 150,125**	**$ 150,150**	**$ 150,150**	**$ 37,984**

COMMUNITY DEVELOPMENT

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

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Community Development Direct	1	1	1	1
Code Compliance Supervisor	1	1	1	1
Code Compliance Assistant	0	0	0	1
Code Enforcement Officer	1	1	1	1
Fire Marshall	1	1	1	0
Total Budgeted Positions	**4**	**4**	**4**	**4**

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
REGULAR SALARIES	$ 195,000	$ 285,000	270,902	$ 335,977
OVERTIME	500	-	-	3,000
SPECIAL PAY	1,600	1,800	2,100	2,100
PTO LIABILITY	-	10,500	10,420	12,787
COMP TIME	-	-	-	-
FICA	12,300	18,000	-	27,071
RETIREMENT CONTRIBUTIONS	7,300	22,000	21,682	24,770
LIFE & HEALTH INSURANCE	23,700	40,750	18,963	41,121
WORKER'S COMPENSATION	1,200	2,000	41,121	2,351
Liffe Insurance	2,900	4,250	2,351	2,320
Subgroup : [10] Personnel Services	**$ 244,500**	**$ 384,300**	**$ 367,539**	**$ 451,497**
PROFESSIONAL SERVICES	$ 126,557	$ 85,000	90,000	$ 90,000
OTHER CONTRACTUAL SERVICES	75,000	10,000	12,000	10,000
TRAVEL & PER DIEM	5,500	5,000	5,000	5,000
COMMUNICATIONS SERVICES	480	2,000	2,000	4,000
INSURANCE	4,000	18,750	15,805	28,000
REPAIR & MAINTENANCE	6,150	2,000	-	2,000
PRINTING & BINDING	-	500	500	500
PROMOTIONAL & ADVERTISING	-	1,500	1,000	1,500
OFFICE SUPPLIES	-	1,400	2,500	2,500
OPERATING SUPPLIES	3,800	3,600	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	13,792	12,000	6,000	6,000
EDUCATIONAL COURSES	6,000	3,000	3,000	1,500
RADIO REPAIR AND MANTENANCE	-	-	-	-
VEHICLE REPAIR & MAINTENANCE	-	1,500	1,000	**1,000**
GAS, OIL & LUBRICANTS	-	2,500	1,500	1,500
Subgroup : [30] Operating Expenditures	**$ 241,279**	**$ 148,750**	**$ 140,305**	**$ 153,500**
			-	-
TOTAL OPERATING EXPENDITURES:	$ 505,979	$ 535,050	$ 508,044	$ 604,997
TRANSFER IN-G&A COST ALLOCATION				73,230
	$ 505,979	**$ 535,050**	**$ 508,044**	**$ 678,227**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	20,000	2,000	-	35,000
MUNICIPAL BOARDS	200	-	200	-
Subgroup : [60] CAPITAL OUTLAY	**$ 20,200**	**$ 2,000**	**$ 200**	**$ 35,000**
	$ 526,179	**$ 537,050**	**$ 508,244**	**$ 713,227**

CITY CLERK

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 a value in excess of $10,000 are maintained in the Clerk's files. Further, the City Clerk is the Supervisor of Elections for all City Referenda and Elections.

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
City Clerk	1	1	1	1
Human Resources	1	1	1	1
Total Budgeted Positions	**2**	**2**	**2**	**2**

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
REGULAR SALARIES	$ 78,000	$ 140,000	$ 147,320	$ 173,286
OVERTIME	-	-	-	-
SPECIAL PAY	-	300	300	300
PTO LIABILITY	-	2,850	5,666	6,665
FICA	4,800	8,700	11,726	13,314
RETIREMENT CONTRIBUTIONS	5,500	10,250	10,312	$ 11,711
HEALTH INSURANCE	9,500	25,000	10,311	8,944
WORKER'S COMPENSATION	150	250	155	296
LIFE INSURANCE	1,150	2,100	-	1,368
Subgroup : [10] Personnel Services	**$ 99,100**	**$ 189,450**	**$ 185,790**	**$ 215,883**
OTHER CONTRACTUAL SERVICES	$ 3,000	$ 5,500	$ 10,000	$ 10,000
TRAVEL & PER DIEM	2,000	3,000	5,000	5,000
COMMUNICATIONS SERVICES	480	1,200	900	5,000
INSURANCE	1,000	4,400	14,007	7,000
REPAIR & MAINTENANCE	1,750	1,000	-	1,000
PRINTING & BINDING	3,000	4,500	4,500	4,500
PROMOTIONAL & ADVERTISING	4,750	2,250	3,900	5,000
OFFICE SUPPLIES	600	750	1,800	1,200
OPERATING SUPPLIES	-	-	-	-
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	2,600	4,500	5,000	1,500
EDUCATIONAL COURSES	2,000	2,000	4,000	4,500
Subgroup : [30] Operating Expenditures	**$ 21,180**	**$ 29,100**	**$ 49,107**	**$ 44,700**
TOTAL OPERATING EXPENDURES	**$ 120,280**	**$ 218,550**	**$ 234,897**	**$ 260,583**
TRANSFER OUT-G&A ALLOCATION	**-**	**-**	**-**	**(200,294)**
	$ 120,280	**$ 218,550**	**$ 234,897**	**$ 60,289**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	6,500	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ 6,500**	**$ -**	**$ -**
TOTAL:	**$ 120,280**	**$ 225,050**	**$ 234,897**	**$ 60,289**

NON-DEPARTMENTAL

Non-departmental accounts are used for expenses that are associated with the general operation of city government that cannot specifically be allocated to any other department.

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
REGULAR SALARIES	$ 40,920	$ 72,000	$ -	$ -
OVERTIME	2,500	6,500	-	-
SPECIAL PAY	380	300	-	-
PTO LIABILITY	-	4,940	-	-
FICA	2,715	4,900	-	-
RETIREMENT CONTRIBUTIONS	3,760	5,500	-	-
LIFE & HEALTH INSURANCE	6,800	12,750	-	-
WORKER'S COMPENSATION	2,270	2,500	-	-
MEDICARE	640	1,200	-	-
Subgroup : [10] Personnel Services	**$ 59,985**	**$ 110,590**	**$ -**	**$ -**
LOBBYIST FEES	$ -	$ -	$ 42,000	$ 42,000
AUDITING & ACCOUNTING FEES	-	-	50,000	65,000
OTHER CONTRACTUAL SERVICES	96,000	119,718	-	35,000
COMMUNICATIONS SERVICES	30,000	55,000	330,690	230,000
POSTAGE & SHIPPING	15,000	-	-	7,000
UTILITY SERVICES	13,500	25,000	-	22,000
RENTAL & LEASES	13,000		26,858	16,000
INSURANCE	42,000	32,000	-	50,000
REPAIR & MAINTENANCE	40,000	50,000	-	25,000
PRINTING & BINDING	-	-	100,000	-
PROMOTIONAL & ADVERTISING	2,200	2,500	40,000	3,500
OFFICE SUPPLIES	13,200	15,000	-	22,000
OPERATING SUPPLIES	500	500	-	-
GAS, OIL & LUBRICANTS	830	2,200	-	-
UNIFORMS	100	300	-	-
MISCELLANEOUS EXPENDITURES	800	1,200	-	
HOLIDAY EXPENDITURES	12,600	-	-	-
HURRACAINE EXPENSES	5,000	-	-	-
VIRUS EXPENDITURES	45,000	-	-	-
CONTINGENCIES & EMERGENCIES	25,000	-	-	100,000
TRANSFERS	427,076	-	-	-
	-	-		-
Subgroup : [30] Operating Expenditures	**$ 781,806**	**$ 303,418**	**$ 589,548**	**$ 617,500**
TRANSFERS OUT-G&A COST ALLOCATION	**-**	**-**	**-**	**(474,611)**
TOTAL:	**$ 781,806**	**$ 303,418**	**$ 589,548**	**$ 142,889**
BUILDING IMPROVEMENTS	$ 45,000	$ 175,000	$ -	$ -
MACHINERY & EQUIPMENT	-	$ 15,000	$ -	$ -
Subgroup : [60] CAPITAL OUTLAY	**$ 45,000**	**$ 190,000**	**$ -**	**$ -**
TOTAL:	**$ 886,791**	**$ 604,008**	**$ 589,548**	**$ 142,889**

POLICE

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

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Police Chief	1	1	1	1
Police Commander	2	2	2	2
Police Sergeant	2	2	2	2
Police Sergeant-Detective	1	1	1	1
Police Detective	2	2	2	2
Police Officers	13	13	13	13
Communication Officers	5	5	5	5
Service Division Supervisor	2	2	2	2
Service Division Supervisor (PT)	2	2	2	2
Record Specialist	1	1	1	1
School Crossing Guards (PT)	5	5	5	5
	36	**36**	**36**	**36**

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
REGULAR SALARIES	$ 1,950,000	$ 2,125,500	$ 2,499,440	$ 2,523,619
OVERTIME	295,000	195,000	210,000	225,000
SPECIAL PAY	75,000	45,000	45,000	70,000
PTO	-	166,500	89,922	70,000
COMPENSATORY	-	-	-	30,000
FICA	148,000	146,000	222,264	223,198
RETIREMENT CONTRIBUTIONS	310,000	390,000	395,889	369,356
HEALTH INSURANCE	320,000	335,000	364,420	339,745
WORKER'S COMPENSATION	60,000	72,250	61,000	82,014
MEDICARE	35,000	35,000	-	-
LIFE INSURANCE	-	-	-	24,263
UNIFORM ALLOWANCE	-	-	-	7,360
CAR ALLOWANCE	-	-	-	8,400
Subgroup : [10] Personnel Services	**$ 3,193,000**	**$ 3,510,250**	**$ 3,887,935**	**$ 3,972,955**
PROFESSIONAL SERVICES	$ 1,500	$ 1,500	$ 1,500	$ 2,000
OTHER CONTRACTUAL SERVICES	24,890	37,550	37,550	22,000
INVESTIGATIONS	1,200	1,200	1,200	1,250
TRAVEL & PER DIEM	4,000	5,500	5,500	12,000
COMMUNICATIONS SERVICES	90,000	80,480	80,480	90,000
UTILITY SERVICES	300	300	300	9,150
INSURANCE	65,000	129,400	66,463	190,000
REPAIR & MAINTENANCE	39,000	40,850	40,850	42,300
PROMOTIONAL & ADVERTISING	3,000	3,000	3,000	5,000
OTHER CURRENT CHARGES	-	-	-	-
OFFICE SUPPLIES	10,000	10,000	10,000	10,000
OPERATING SUPPLIES	39,725	39,000	40,000	40,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	1,000	20,200	20,200	15,000
EDUCATIONAL COURSES	10,000	14,500	14,500	15,500
RADIO REPAIR & MAINTENANCE	-	-	-	5,000
VEHICLE REPAIR & MAINTENANCE	35,000	35,000	35,000	40,000
GAS, OIL & LUBRICANTS	42,000	75,500	75,500	70,000
UNIFORMS	37,800	30,800	40,800	41,000
MISCELLANEOUS EXPENDITURES	-	-	30,000	30,000
JAG C GRANT	-	35,000	-	-
Subgroup : [30] Operating Expenditures	**$ 404,415**	**$ 559,780**	**$ 502,843**	**$ 640,200**
TOTAL OPERATING COST (Objects 10 & 30)	**$ 3,597,415**	**$ 4,070,030**	**$ 4,390,778**	**$ 4,613,155**
TRANSFER OU-G&A COST ALLOCATION	**-**	**-**	**-**	**558,386**
	$ 3,597,415	**$ 4,070,030**	**$ 4,390,778**	**$ 5,171,541**
BUILDING IMPROVEMENTS	$ -	$ 5,000	$ 32,400	5,000
MACHINERY & EQUIPMENT	137,048	131,113	135,000	205,000
Subgroup : [60] CAPITAL OUTLAY	**$ 137,048**	**$ 136,113**	**$ 167,400**	**$ 210,000**
Total Budget:	**$ 3,734,463**	**$ 4,206,143**	**$ 4,558,178**	**$ 5,381,541**

ANIMAL CONTROL DIVISION

Provide the City of Neptune Beach residents with courteous, friendly animal control coverage.

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Animal Control Officer	1	1	1	1
Total Budgeted Positions	**1**	**1**	**1**	**1**

DESCRIPTION	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Salaries	48,265	63,300
Overtime	5,000	5,000
Special Pay	600	600
PTO	1,856	2,435
Comp Time	-	-
FICA	4,263	5,457
Retirement Contribution	3,901	4,993
Health Insurance	9,315	-
Worker's Comp	95	2,946
Life Insurance		$ 414
Total Object 10:	**$ 73,294**	**$ 85,146**
Expenditures		
Professinal Services	-	-
Other Contractual Svcs	-	-
Investigation	-	-
Tavel & Per Diem	-	-
Communication	-	-
Rentals & Leases	-	-
Utilitiy Service	-	-
Insurance	5,650	3,450
Repair & Maintenance	-	-
Promotional & Advertisements	-	-
Maintenance	-	-
Office Supplies	-	-
Operating Supplies	-	-
Books, Subscriptions & Memnership	-	-
Education Courses	-	-
Radio Repair & Maintenance	-	-
Vehicle Repair & Maintenance	500	500
Gas, Oil, Lubricants	1,500	2,300
Uniforms	-	-
Miscellaneous	-	-
Total Object 30:	**$ 7,650**	**$ 6,250**
TOTAL OPERATING COST	$ 80,944	$ 91,396
TRANSFER IN-G&A COST ALLOCATION	-	**11,063**
Total Animal Control	**$ 80,944**	**$ 102,459**

PUBLIC WORKS DEPARTMENT

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.

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Public Works Director	1	1	1	1
Administrative Assistant	1	1	1	1
Project Manager	1	1	1	1
City Engineer	1	1	1	1
Business Operation Manager	0	0	1	1
Laborer I	3	3	3	3
Laborer II	1	1	1	1
P&S Supervisor	1	1	1	1
P&M Supervisor	1	1	0	0
Crew Chef (PT)	1	1	1	1
Mechanic/Crew Chef	1	1	1	1
Maintenance Technician	1	1	1	1
Total Budgeted Positions	**13**	**13**	**13**	**13**

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
REGULAR SALARIES	$ 162,000.00	$ 215,000.00	$ 225,246.00	$ 1,003,733.00
OVERTIME	5,000.00	8,500.00	2,531.00	8,500.00
SPECIAL PAY	2,500.00	2,500.00	810.00	6,525.00
PTO LIABILITY	10,200.00	26,021.00	8,670.00	37,335.66
COMP TIME				10,000.00
				1,872.00
FICA	8,900.00	14,500.00	18,150.00	81,699.38
RETIREMENT CONTRIBUTIONS	-	16,000.00	16,608.00	68,215.00
HELTH INSURANCE	26,000.00	34,500.00	13,500.00	125,930.00
WORKER'S COMPENSATION	8,200.00	9,900.00	6,247.00	34,095.00
LIFE INSURANCE	2,400.00	3,500.00	1,350.00	15,075.00
Subgroup : [10] Personnel Services	**$ 225,200**	**$ 330,421**	**$ 293,112**	**$ 1,392,980**
PROFESSIONAL SERVICES	$ -	$ 15,000.00	$ 85,000.00	$ 15,000.00
OTHER CONTRACTUAL SERVICES	17,000.00	25,000.00	25,000.00	40,000.00
TRAVEL & PER DIEM	2,000.00	2,500.00	1,000.00	1,000.00
COMMUNICATIONS SERVICES	5,000.00	5,500.00	5,500.00	8,500.00
BANK FEES	-	-	-	50,000.00
UTILITY SERVICES	120,000.00	75,000.00	50,000.00	130,000.00
RENTALS & LEASES	2,000.00	11,000.00	12,000.00	2,000.00
INSURANCE	18,000.00	22,500.00	41,500.00	41,500.00
REPAIR & MAINTENANCE	41,500.00	43,000.00	41,500.00	41,500.00
PROMOTIONAL & ADVERTISING	-	20,000.00	20,000.00	20,000.00
OFFICE SUPPLIES	1,125.00	1,200.00	1,500.00	2,000.00
OPERATING SUPPLIES	29,000.00	29,000.00	15,000.00	25,000.00
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	17,200.00	17,600.00	5,000.00	3,000.00
EDUCATIONAL COURSES	6,000.00	6,000.00	2,500.00	2,500.00
VEHICLE REPAIR & MAINTENANCE	27,500.00	15,000.00	15,000.00	13,500.00
GAS, OIL & LUBRICANTS	12,000.00	14,000.00	12,500.00	7,300.00
UNIFORMS	2,200.00	1,200.00	1,500.00	1,500.00
A1A LANDSCAPING	-	1,000.00	2,500.00	-
Subgroup : [30] Operating Expenditures	**$ 300,525**	**$ 304,500**	**$ 337,000**	**$ 404,300**
TOTAL OPERATION COST	$ 525,725	$ 634,921	$ 630,112	$ 1,797,280
TRANSFER IN-G&A COST ALLOCATION				$ 217,414
TRANSFER OUT-OVH COST ALLOCATION				(826,881)
	$ 525,725	**$ 634,921**	**$ 630,112**	**$ 1,187,813**
BUILDING IMPROVEMENTS	$ 25,000.00	$ 25,000.00	$ 800,000.00	$ 625,000.00
IMPROVEMENTS NOT BUILDINGS	20,000.00	40,000.00	210,000.00	400,000.00
MACHINERY & EQUIPMENT	65,850.00	30,000.00	65,000.00	-
Subgroup : [60] CAPITAL OUTLAY	**$ 110,850.00**	**$ 95,000.00**	**$ 1,075,000.00**	**$ 1,025,000.00**
TOTAL:	**$ 636,575**	**$ 729,921**	**$ 1,705,112**	**$ 2,212,813**

OCEAN RESCUE / BEACH CLEANUP

This division provides beach cleanup and trash removal on beaches within the City limits and to provide lifeguard services during the summer season.

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Lifeguard Captain	1	1	1	1
Lifeguard Lieutenant	2	2	2	2
Lifeguards (seasonal & paert-time)	20	20	20	20
Total Budgeted Positions	**23**	**23**	**23**	**23**

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	FINAL BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
REGULAR SALARIES	$ 210,000	$ 230,450	$ 219,535	$ 227,219
OVERTIME	8,000	9,750	9,750	9,750
SPECIAL PAY	-	125	-	-
FICA	13,400	15,000	16,794	18,128
RETIREMENT CONTRIBUTIONS	-	1,000	2,822	2,920
HEALTH INSURANCE	-	2,750	2,750	-
WORKER'S COMPENSATION	8,600	9,750	9,750	9,786
MEDICARE	3,200	3,500	3,500	-
LIFE ISURANCE				698
Subgroup : [10] Personnel Services	**$ 243,200**	**$ 272,325**	**$ 264,901**	**$ 268,501**
OTHER CONTRACTUAL SERVICES	500	1,000	1,000	1,000
COMMUNICATIONS SERVICES	-	1,000	1,000	1,000
UTILITY SERVICES	160	500	500	500
INSURANCE	3,500	9,600	9,807	9,810
REPAIR & MAINTENANCE	2,500	2,500	2,500	2,500
PROMOTIONAL & ADVERTISING	3,000	-	-	-
OTHER CURRENT CHARGES	-	-	-	-
OFFICE SUPPLIES	-	1,000	1,000	1,000
OPERATING SUPPLIES		3,500	3,500	3,500
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
EDUCATIONAL COURSES	600	600	600	600
RADIO REPAIR & MAINTENANCE	-	-	-	-
VEHICLE REPAIR & MAINTENANCE	500	500	500	500
GAS, OIL & LUBRICANTS	1,000	1,500	1,500	1,500
UNIFORMS	1,500	3,200	3,200	3,200
MISCELLANEOUS EXPENDITURES	-	-	-	-
Subgroup : [30] Operating Expenditures	**$ 13,260**	**$ 24,900**	**$ 25,107**	**$ 25,110**
Total Operating Expenditure	**$ 256,460**	**$ 297,225**	**$ 290,008**	**$ 293,611**
TRANSFER IN-G&A COST ALLOCATION				**35,539**
	$ 256,460	**$ 297,225**	**$ 290,008**	**$ 329,150**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL	**$ 256,460**	**$ 297,225**	**$ 290,008**	**$ 329,150**

PARKS AND SUSTAINABILITY

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Park & Sustainability Director	1	1	1	1
Total Budgeted Positions	**1**	**1**	**1**	**1**

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
REGULAR SALARIES	$ -	$ -	$ 161,890	$ 100,064
OVERTIME	-	-	8,000	-
SPECIAL PAY	-	-	1,395	-
PTO LIABILITY	-	-	5,858	3,547
FICA	-	-	13,551	7,946
RETIREMENT CONTRIBUTIONS	-	-	12,399	7,005
HEALTH INSURANCE	-	-	28,516	8,944
WORKER'S COMPENSATION	-	-	18,015	10,564
LIFE INSURANCE	-	-	-	561
Subgroup : [10] Personnel Services	**$ -**	**$ -**	**$ 249,624**	**$ 138,631**
PROFESSIONAL SERVICES	$ -	$ -	$ -	$ -
OTHER CONTRACTUAL SERVICES	-	-	-	500
TRAVEL & PER DIEM	-	-	-	-
COMMUNICATIONS SERVICES	-	-	2,000	3,000
UTILITY SERVICES	-	-	-	-
RENTALS & LEASES	-	-	5,000	5,000
INSURANCE	-	-	19,286	19,500
REPAIR & MAINTENANCE	-	-	-	-
MAINTENANCE			50,000	50,000
PROMOTIONAL & ADVERTISING	-	-	-	-
OFFICE SUPPLIES	-	-	500	500
OPERATING SUPPLIES	-	-	25,000	25,000
VEHICLE REPAIR & MAINTENANCE	-	-	1,500	1,500
GAS, OIL & LUBRICANTS	-	-	1,500	1,500
UNIFORMS	-	-	300	300
A1A LANDSCAPING	-	-	2,500	2,500
Subgroup : [30] Operating Expenditures	**$ -**	**$ -**	**$ 107,586**	**$ 109,300**
TOTAL OPERATING EXPENDITURES	**$ -**	**$ -**	**$ 357,210**	**$ 247,931**
TRANSFER IN-G&A COST ALLOCATION				**$ 30,009**
	$ -	**$ -**	**$ 357,210**	**$ 277,940**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
IMPROVEMENTS NOT BUILDINGS	-	-	-	280,000
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ 280,000**
TOTAL	**$ -**	**$ -**	**$ 357,210**	**$ 557,940**

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 special events sponsored by the City.

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

101 POLICE EDUCATIONFUND

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues			
COURT COST	20,000	2,800	2,800
INTEREST ON INVESTMENTS	-	-	-
[300] Total Revenues	**$ 20,000**	**$ 2,800**	**$ 2,800**
[30] Operating Expenses			
OTHER CURRENT CHARGES	-	-	-
OPERATING SUPPLIES	150	2,800	2,800
EDUCATIONAL COURSES	4,000	-	-
[30] Operating Expenses	**$ 4,150**	**$ 2,800**	**$ 2,800**
TOTAL OPERATING COST	$ 4,150	$ 2,800	$ 2,800
TRANSFER IN-G&A COST ALLOCATION	-	-	-
TRANSFER IN-OVH COST ALLOCATION			
TOTAL INDIRECT COST ALLOCATION	**$ 4,150**	**$ 2,800**	**$ 2,800**
NET (INCOME) LOSS	**$ 15,850**	**$ -**	**$ -**

102 JARBOE PARK

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues			
	-	-	-
	-	-	-
[300] Total Revenues	**$ -**	**$ -**	**$ -**
[30] Operating Expenses			
OTHER CURRENT CHARGES			
OPERATING SUPPLIES	-	-	-
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	-	-	-
	$ -	**$ -**	**$ -**
TOTAL OPERATING COST			
TRANSFER IN-G&A COST ALLOCATION	$ -	$ -	$ -
TRANSFER IN-OVH COST ALLOCATION	-	-	-
TOTAL INDIRECT COST ALLOCATION			-
	$ -	**$ -**	**$ -**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

103 COMMUNITY DEVELOPMENT BLOCK GRANT

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Sr Center Director	1	1	1	1
Administrative Assistant	2	2	2	2
Total Budgeted Positions	**3**	**3**	**3**	**3**

DESCRIPTION	FINAL BUDGET FY 2021-22	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues:				
CDBG GRANT	$ 32,495.00	$ 48,000.00	$ 48,000.00	$ 48,000.00
INTERFUND TRANSFERS	83,605	-	-	-
TRANSFER FROM GENERAL FUND		65,000	24,735	-
DONATIONS		11,500	80,492	85,000
DONATION INKIND			43,766	-
CLASS FEES		39,911	12,000	20,000
TRAVEL FEES		32,749	12,000	20,000
APPROPRIATED FUND BALANCE	-	-	-	50,944
Total Revenues	**$ 116,100**	**$ 197,160**	**$ 220,993**	**$ 223,944**
Expenses				
REGULAR SALARIES	$ 84,400	$ 89,500	$ 81,892	$ 84,760
OVERTIME	-	-	-	-
SPECIAL PAY	-	-	-	-
PTO LIABILITY	-	-	7,640	3,260
FICA	5,400	5,750	6,849	6,734
RETIREMENT CONTRIBUTIONS	7,600	6,875	6,267	6,161
HEALTH INSURANCE	10,300	10,975	10,975	-
WORKER'S COMPENSATION	150	750	750	1,895
MEDICARE	1,250	1,500	-	-
LIFE INSURANCE	-	-	-	855
Subgroup : [10] Personnel Services	**$ 109,100**	**$ 115,350**	**$ 114,374**	**$ 103,665**
OPERATING EXPENSES				
PROFESSIONAL SERVICES	$ 100	$ 41,570	$ 41,570	$ 40,000
OTHER CONTRACTUAL SERVICES	-	-	-	-
TRAVEL & PER DIEM	650	1,000	1,000	1,000
COMMUNICATIONS SERVICES	1,000	2,100	2,100	2,100
UTILITY SERVICES	1,800	8,000	8,000	8,000
RENTALS & LEASES		-	-	-
INSURANCE	2,000	4,500	25,028	25,000
REPAIR & MAINTENANCE	1,000	1,500	1,500	1,500
MAINTENANCE			-	-
PROMOTIONAL & ADVERTISING	250	1,000	1,000	3,000
OTHER CURRENT CHARGES		4,500	4,500	5,500
OFFICE SUPPLIES	200	5,000	5,000	5,000
OPERATING SUPPLIES	-	5,000	5,000	5,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-	-	-
Subgroup : [30] Operating Expenditures	**$ 7,000**	**$ 74,170**	**$ 94,698**	**$ 96,100**
OPERATING COST (GROUP 10 & 30)	**$ 116,100**	**$ 189,520**	**$ 209,072**	**$ 199,765**
TRANSFER IN-G&A COST ALLOCATION	-	-	-	**24,179**
Total Operating Costs	**$ 116,100**	**$ 189,520**	**$ 209,072**	**$ 223,944**
BUILDING IMPROVEMENTS	$ -	$ -	$ -	$ -
MACHINERY & EQUIPMENT	-	-	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**	**$ -**	**$ -**
TOTAL EXPENSES:	**$ 116,100**	**$ 189,520**	**$ 209,072**	**$ 223,944**
Surplus / (Deficit)	**$ -**	**$ 7,640**	**$ 11,921**	**$ 0**

105 CONVENTION DEVELOPMENT TAX FUND

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues			
LOCAL OPTION TOURIST TAX FUND	15,000	12,500	10,000
INTEREST ON INVESTMENTS	-	-	-
[300] Total Revenues	**$ 15,000**	**$ 12,500**	**$ 10,000**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES	15,000	12,500	10,000
OPERATING SUPPLIES	-	-	-
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	**$ 15,000**	**$ 12,500**	**$ 10,000**
TRANSFER IN-G&A COST ALLOCATION	-	-	-
TRANSFER IN-OVH COST ALLOCATION			-
TOTAL INDIRECT COST ALLOCATION	$ -	$ -	$ -
NET (INCOME) LOSS	**$ 15,000.00**	**$ 12,500.00**	**$ 10,000.00**

106 FINES AND FORFEITURE

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues			
CONFISCATED PROPERTY	1,200	1,200	15,000
INTEREST ON INVESTMENTS	(2)	(2)	-
[300] Total Revenues	**$ 1,198**	**$ 1,198**	**$ 15,000**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES	-	-	-
OPERATING SUPPLIES	1,198	1,198	15,000
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	**$ 1,198**	**$ 1,198**	**$ 15,000**
TOTAL OPERATING COST	$ 1,198	$ 1,198	$ 15,000
TRANSFER IN-G&A COST ALLOCATION	-	-	-
TRANSFER IN-OVH COST ALLOCATION			-
TOTAL INDIRECT COST ALLOCATION	**$ 1,198**	**$ 1,198**	**$ 15,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

107 LOCAL OPTION GAS TAX

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues			
LOCAL OPTION GAS TAX	395,000	400,000	400,000
INTEREST ON INVESTMENTS	-	-	-
[300] Total Revenues	**$ 395,000**	**$ 400,000**	**$ 400,000**
REGULAR SALARIES	**$ 174,000**	**$ -**	**$ -**
OVERTIME	**3,850**	**-**	**-**
SPECIAL PAY	**3,150**	**-**	**-**
PTO LIABILITY	**-**	**-**	**-**
FICA	**11,250**	**-**	**-**
RETIREMENT CONTRIBUTIONS	**11,500**	**-**	**-**
HEALTH INSURANCE	**27,930**	**-**	**-**
WORKER'S COMPENSATION	**14,250**	**-**	**-**
LIFE INSURANCE		**-**	**-**
Subgroup : [10] Personnel Services	**$ 245,930**	**$ -**	**$ -**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES	-	-	-
OPERATING SUPPLIES	-	-	-
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	**$ -**	**$ -**	**$ -**
TOTAL OPERATING COST	$ 245,930	$ -	$ -
TRANSFER OUT-STORMWATERS	-	200,000	200,000
TRANSFER OUT-GENERAL FUND		200,000	200,000
TOTAL OPERATING EXPENDITURES	**$ 245,930**	**$ 400,000**	**$ 400,000**
NET (INCOME) LOSS	**$ (96,860)**	**$ -**	**$ -**

108 RADIO COMMUNICATION TRUST FUND

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues			
RADIO COMMUNICATION	13,000	15,000	10,000
APPROPRIATED FUND BALALNCE	-	-	-
[300] Total Revenues	**$ 13,000**	**$ 15,000**	**$ 10,000**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES	-	-	-
OPERATING SUPPLIES	13,000	15,000	10,000
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	**$ 13,000**	**$ 15,000**	**$ 10,000**
TOTAL OPERATING COST	$ 13,000	$ 15,000	$ 10,000
TRANSFER OUT-STORMWATERS	-	-	-
TRANSFER OUT-GENERAL FUND		-	-
TOTAL 108	**$ 13,000**	**$ 15,000**	**$ 10,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

109 BETTER JAX ½ CENT TAX

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
Revenues			
BETTER JAX TAX RECEIPTTS			
APPROPRIATED FUND BALALNCE	498,000	675,000	650,000
[300] Total Revenues	-	-	-
	$ 498,000	**$ 675,000**	**$ 650,000**
[30] Operating Expenses			
OTHER CONTRACTUAL SERVICES			
OPERATING SUPPLIES	-	-	-
EDUCATIONAL COURSES	-	-	-
[30] Operating Expenses	-	-	-
	$ -	**$ -**	**$ -**
TOTAL OPERATING COST	$ -	$ -	$ -
TRANSFER OUT-TO OTHER FUNDS	498,000	375,000	350,000
TRANSFER OUT-		300,000	300,000
TOTAL OPERATING EXPENDITURES	**$ 498,000**	**$ 675,000**	**$ 650,000**
NET (INCOME) LOSS	**$ -**	**$ -**	**$ -**

110 HOLIDAY/SPECIAL EVENTS FUND

DESCRIPTION		FINAL BUDGET FY 2022-23		ADOPTED BUDGET FY 2023-24		PROPOSED BUDGET FY 2024-25
Revenues						
DONATION		8,000		8,000		8,000
MOVIE WITH THE MAYOR		2,500		200		200
APPROPRIATED FUND BALANCE		-		14,500		14,500
[300] Total Revenues	**$**	**10,500**	**$**	**22,700**	**$**	**22,700**
[30] Operating Expenses						
OTHER CONTRACTUAL SERVICES		-		-		-
PROMOTIONAL ACTIVITIES		5,000		5,000		10,000
MOVIE WITH THE MAYOR		5,500		-		1,000
[30] Operating Expenses	**$**	**10,500**	**$**	**5,000**	**$**	**11,000**
TOTAL OPERATING COST	$	10,500	$	5,000	$	11,000
TRANSFER OUT-TO OTHER FUNDS		-		-		-
TRANSFER OUT-GENERAL FUND				-		-
TOTAL OPERATING EXPENDITURES	**$**	**10,500**	**$**	**5,000**	**$**	**11,000**
NET (INCOME) LOSS	**$**	**-**	**$**	**17,700**	**$**	**11,700**

111 STREET IMPROVEMENT FUND

DESCRIPTION		FINAL BUDGET FY 2022-23		ADOPTED BUDGET FY 2023-24		PROPOSED BUDGET FY 2024-25
Revenues						
8TH CENT GAS TAX		60,000		85,000		85,000
APPROPRIATED FUND BALANCE		-		-		-
[300] Total Revenues	**$**	**60,000**	**$**	**85,000**	**$**	**85,000**
[30] Operating Expenses						
OTHER CONTRACTUAL SERVICES		1,500		-		-
UTILITY SERVICE		6,500		-		-
TOWN CENTER EXPENDITURE		38,000		-		-
MAYPORT FLYOVER EXPENDITURES		5,000		-		-
ROAD MATERIAL & SUPPLIES		9,000		-		-
[30] Operating Expenses	**$**	**60,000**	**$**	**-**	**$**	**-**
TOTAL OPERATING COST	$	60,000	$	-	$	-
TRANSFER OUT-TO STREET IMPROVEMENT FUND		-		85,000		85,000
TRANSFER OUT-GENERAL FUND				-		-
TOTAL OPERATING EXPENDITURES	**$**	**60,000**	**$**	**85,000**	**$**	**85,000**
NET (INCOME) LOSS	**$**	**-**	**$**	**-**	**$**	**-**

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

WATER & SEWER FUND

DESCRIPTION	FINAL BUDGET FY 2033-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY2024-25
WATER TAPS	$ **10,000**	$ **3,500**	$ **16,500**
WATER BASE CHARGE	**885,000**	**785,500**	**726,000**
WATER VOLUME CHARGE	**767,000**	**861,500**	**928,371**
SEWER TAPS	**8,000**	**5,400**	**16,000**
SEWER BASE CHARGE	**1,238,000**	**1,150,000**	**1,220,000**
SEWER VOLUME CHARGE	**1,750,000**	**1,755,000**	**1,873,400**
Utility Credit Card Fees	-	-	**16,000**
SET-UP FEES	**7,500**	**7,500**	**8,400**
RECONNECT FEES	**5,000**	**4,500**	**4,000**
DELINQUENT FEES	**55,000**	**30,000**	**55,000**
BAD DEBT RECOVERY	**1,000**	**800**	**1,900**
INTEREST ON INVESTMENTS	**2,500**	**2,500**	**2,500**
OTHER MISC. REVENUES (ARPA) & APPROPRIA	**3,913,005**	**4,150,000**	**3,100,000**
APPROPRIATED FUND BALANCE	-	-	**1,411,782**
[300] Total Revenue	$ **8,642,005**	$ **8,756,200**	$ **9,379,853**
Expenses			
Salaries	1,279,500	1,039,198	1,042,181
Overtime	27,250	18,613	21,285
Special Pay	8,050	8,153	4,507
PTO	-	38,872	45,068
Comp Time	-	-	-
FICA	81,650	77,832	84,840
Retirement Contribution	91,500	69,621	72,953
Health Insurance	229,000	32,192	190,667
Worker's Comp	39,050	44,018	28,846
Life Insurance	19,300	8,031	14,506
Uniform Allowance			3,581
Total Object 10:	$ **1,775,300**	$ **1,336,530**	$ **1,508,434**
Professional Services	1,039,700	659,000	825,098
Lobbyist Fees	-		-
Accounting & Auditing	141,600	101,500	-
Other Contractual Svcs	30,000	13,200	127,083
Tavel & Per Diem	-		16,527
Communication	10,300	3,700	4,633
Rental & Leases	52,890	57,521	72,019
Postage	46,000	40,000	50,082
Bank Fees	-		33,337
Utilities	182,500	182,500	228,498
Insurance	62,750	206,494	258,540
Repair & Maintenance	361,500	410,000	513,339
Other Current Charges	190,000	214,765	268,896
Operating Supplies	343,525	285,000	356,833
Books, Subscriptions & Membership	40,800	10,000	12,520
Education Courses	27,500	19,500	24,415
Vehicle Repair & Maintenance	35,500	35,000	43,822
Gas, Oil, Lubricants	16,000	16,000	20,033
Uniforms	6,010	2,850	3,568
Total Object 30:	$ **2,586,575**	$ **2,257,030**	$ **2,859,242**
			-
Total Cost (Objects 10 & 30)	$ **4,361,875**	$ **3,593,560**	$ **4,367,675**

Water & Sewer Fund - Continuation

DESCRIPTION	FINAL BUDGET FY 2033-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY2024-25
Building Improvement	2,075,000	2,391,081	2,391,081
Improvement-Not Buildings	1,310,000	2,185,521	2,185,521
Machinery & Equipment	456,500	95,000	95,000
Total Object: 60	**$ 3,841,500**	**$ 4,671,602**	**$ 4,671,602**
Finance Leases	-	279,606	279,606
Interest Expenses	-	60,970	60,970
Total Object: 70	**$ -**	**$ 340,576**	**$ 340,576**
TOTAL EXPENSES	**$ 8,203,375**	**$ 8,605,738**	**$ 9,379,853**
SURPLUS/(DEFICIT)	**$ 438,630**	**$ 150,462**	**$ (0)**

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
W&S Admin-Division Chief	1	1	1	1
Total Budgeted Positions	**1**	**1**	**1**	**1**

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
D&C Crew Chief	1	1	1	1
Mechanic	1	1	1	1
Wastewater Lead Operator	1	1	1	1
Wastewater Operator Trainee	1	1	1	1
Water Wastewater Operator (PT)	2	2	2	2
Water Wastewater Operator	2	2	2	2
Total Budgeted Positions	**8**	**8**	**8**	**8**

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Lead Operator Water Department	1	1	1	1
Assistant Lead Operator - Water Department	1	1	1	1
Backflow Prevention Specialist	1	1	1	1
Total Budgeted Positions	**3**	**3**	**3**	**3**

SANITATION FUND

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
SANITATION FUND			
GARBAGE PICKUP	1,340,000	1,360,000	2,437,732
TIPPING FEES	(25,200)	24,000	30,000
INTEREST ON INVESTMENTS	-	-	-
Transfer from Water Sewer to Sanitation	-	-	-
[300] Total Revenues	**$ 1,314,800**	**$ 1,384,000**	**$ 2,467,732**
[10] 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	-	-
[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	2,436,681
COMMUNICATIONS SERVICES	-	-	-
POSTAGE (INC. FED EX)	5,000	-	-
INSURANCE	5,600	8,800	13,522
REPAIR AND MAINTENANCE	15,000	7,500	9,390
OTHER CURRENT CHARGES	4,200	-	-
OPERATING SUPPLIES	7,500	6,500	8,138
UNIFORMS	150	-	-
[30] Operating Expenses	**$ 1,242,150**	**$ 1,172,800**	**$ 2,467,732**
TOTAL OPERATING COST	$ 1,347,300	$ 1,172,800	$ 2,467,732
TRANSFER IN-G&A COST ALLOCATION	-	-	-
TRANSFER IN-OVH COST ALLOCATION			
TOTAL INDIRECT COST ALLOCATION	**$ 1,347,300**	**$ 1,172,800**	**$ 2,467,732**
NET (INCOME) LOSS - SANITATION FUND	**$ (32,500.00)**	**$ 211,200.00**	**$ 0**

STORMWATERS FUND

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
STORMWATER UTILITY FEES	$ 1,090,500	$ 1,275,000	$ 2,365,500
Interest Income	-	-	
Transfer from 107	-	200,000	0
Appropiated Fund Balance			
[300] Total Revenues	**$ 1,090,500**	**$ 1,475,000**	**$ 2,365,500**
Salaries	335,000	388,488	723,488
Overtime	2,000	-	2,000
Special Pay	5,200	3,000	8,200
Vehicle Allowance		-	-
PTO		14,942	14,942
Comp Time			-
FICA	21,250	31,092	52,342
Retirement Contribution	24,000	27,195	51,195
Health Insurance	66,500	56,824	123,324
Worker's Comp	9,000	26,152	35,152
Life Insurance	5,000	-	5,000
Uniform Allowance	-	-	-
	$ 467,950	**$ 547,692**	**$ 1,015,642**
PROFESSIONAL SERVICES	375,000	150,000	525,000
ACCOUNTING & AUDIT	5,000	5,000	10,000
OTHER CONTRACTUAL SERVICES.	38,000	45,000	83,000
TRAVEL & PER DIEM	-	-	-
COMMUNICATIONS SERVICES	1,200	1,400	2,600
INSURANCE	18,000	19,200	37,200
REPAIR AND MAINTENANCE	25,000	18,000	43,000
OTHER CURRENT CHARGES	500	10,000	10,500
OPERATING SUPPLIES	6,500	6,500	13,000
EDUCATIONAL COURSES	4,000	1,000	5,000
VEHICLE REPAIR & MAINTENANCE	50,000	25,000	75,000
GAS, OIL & LUBRICANTS	15,000	13,000	28,000
UNIFORMS	650	1,500	2,150
			-
NET (INCOME) LOSS - SANITATION FUND	**$ 538,850**	**$ 295,600**	**$ 834,450**
Total Operating Expenses	**$ 1,006,800**	**$ 843,292**	**$ 1,850,092**
TRANSFER IN-IT EXPENSES	-		
	$ 1,006,800	**$ 843,292**	**$ 1,850,092**
BUILDING IMPROVEMENTS	-	1,500	1,500
IMPROVEMENTS, NOT BUILDINGS	-	300,000	300,000
MACHINERY & EQUIPMENT	-	180,000	180,000
[60] Capital Outlay	**$ -**	**$ 481,500**	**$ 481,500**
CONTRIBUTION TO GENERAL FUND		150,000	-
		$ 150,000	**$ -**
Surplus / (Deficit)	**$ 83,700**	**$ 208**	**$ 33,908**

STORMWATER FUND-CONTINUATION

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Utility Laborer I	2	2	2	2
Utility Laborer II	1	1	1	1
D&C Crew Chief	1	1	1	1
Stormwater Operator	1	1	1	1
Laborer I-Stormwater Operator	1	1	1	1
Total Budgeted Positions	**6**	**6**	**6**	**6**

PAID PARKING/MOBILITY

DESCRIPTION	FINAL BUDGET FY 2022-23	ADOPTED BUDGET FY 2023-24	PROPOSED BUDGET FY 2024-25
PAID PARKING - EV CHARGING STATION FEES	3,500	4,500	$ 8,000.00
PAID PARKING - PARKING FEES	720,000	725,000	1,445,000
PAID PARKING CITATIONS	75,000	75,000	150,000
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**	**$ 1,603,000**
REGULAR SALARIES	$ 228,000	$ 90,295	$ 318,295
OVERTIME	-	-	-
SPECIAL PAY	75	-	75
PTO LIABILITY	8,405	-	8,405
FICA	14,150	6,785	20,935
RETIREMENT CONTRIBUTIONS	10,150	-	10,150
LIFE & HEALTH INSURANCE	23,200	-	23,200
WORKER'S COMPENSATION	3,700	3,883	7,583
MEDICARE	3,300	-	3,300
Subgroup : [10] Personnel Services	**$ 290,980**	**$ 100,963**	**$ 391,943**
PROFESSIONAL SERVICES	$ 25,000	$ 10,000	$ 35,000
OTHER CONTRACTUAL SERVICES	48,867	55,000	103,867
PAID PARKING - COURTYARD REV. SHARE	12,000	13,000	25,000
TRAVEL & PER DIEM	2,500	1,500	4,000
COMMUNICATIONS SERVICES	8,000	1,000	9,000
UTILITY SERVICES	2,000	2,500	4,500
INSURANCE	25,000	8,800	33,800
REPAIR & MAINTENANCE	29,000	29,000	58,000
OFFICE SUPPLIES	3,550	3,550	7,100
OPERATING SUPPLIES	14,500	5,500	20,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	44,500	44,500	89,000
EDUCATIONAL COURSES	3,800	3,800	7,600
VEHICLE REPAIR & MAINTENANCE	4,000	4,000	8,000
GAS, OIL & LUBRICANTS	-	-	-
UNIFORMS	2,000	2,000	4,000
PAID PARKING - ATLANTIC BEACH REV. SHARE	120,000	120,000	240,000
PAID PARKING - MISCELLANEOUS	-	-	-
Subgroup : [30] Operating Expenditures	**$ 344,717**	**$ 304,150**	**$ 648,867**
TOTAL OPERATING COST	**$ 635,697**	**$ 405,113**	**$ 1,040,810**
TRANSFER OUTTO GENERAL FUND	105,000	214,750	319,750
TRANSFER IN-G&A COST ALLOCATION			
	$ 740,697	**$ 619,863**	**$ 1,360,560**
BUILDING IMPROVEMENTS	-	-	-
IMPROVEMENTS NOT BUILDINGS	50,000	-	50,000
MACHINERY & EQUIPMENT	7,000	7,000	14,000
Subgroup : [60] CAPITAL OUTLAY	**$ 57,000**	**$ 7,000**	**$ 64,000**
TOTAL (SURPLUS)/DEFICIT:	**$ 105,803**	**$ 392,387**	**$ 178,440**

PAID PARKING/MOBILITY-CONTINUATION

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Beaches Ambassador (Parking) (PT)	5	5	5	5
Total Budgeted Positions	**5**	**5**	**5**	**5**

Internal Service Funds

Information Technologies - provide services to other city departments involving activities undertaking 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

DESCRIPTION	ADOPTED BUDGET FY 23-24	PROPOSED BUDGET FY 24-25
IT SERVICE CHARGES	**$ 549,338**	**$ 479,403**
	$ 549,338	**$ 479,403**
REGULAR SALARIES	$ 134,986	$ 139,323
OVERTIME	-	-
SPECIAL PAY	-	-
PTO LIABILITY	6,534	3,780
FICA	10,298	10,947
RETIREMENT CONTRIBUTIONS	3,645	7,142
HEALTH INSURANCE	-	8,973
WORKER'S COMPENSATION	-	245
LIFE INSURANCE	-	1,100
Subgroup : [10] Personnel Services	**$ 155,463**	**$ 171,511**
PROFESSIONAL SERVICES	$ 160,000	$ 50,000
OTHER CONTRACTUAL SERVICES	-	-
TRAVEL & PER DIEM	-	-
COMMUNICATIONS SERVICES	55,000	55,000
POSTAGE & SHIPPING	15,000	1,500
UTILITY SERVICES	-	-
RENTALS & LEASES	20,000	20,000
INSURANCE	63,675	63,675
REPAIR & MAINTENANCE	-	-
PROMOTIONAL & ADVERTISING	-	-
OFFICE SUPPLIES	2,000	1,500
OPERATING SUPPLIES	15,000	15,000
BOOKS, SUBSCRIPTIONS & MEMBERSHIPS	-	-
EDUCATIONAL COURSES	-	-
VEHICLE REPAIR & MAINTENANCE	-	1,500
GAS, OIL & LUBRICANTS	1,500	1,500
INFORMATION TECHNOLOGIES	50,000	35,000
MISCELLANEOUS EXPENSES	11,700	11,700
Subgroup : [30] Operating Expenditures	**$ 393,875**	**$ 256,375**
TOTAL OPERATING EXPENSES:	**$ 549,338**	**$ 427,886**
TRANSFER IN-G&A COST ALLOCATION:		**$ 51,517**
	$ 549,338	**$ 479,403**
BUILDING IMPROVEMENTS	-	-
IMPROVEMENTS NOT BUILDINGS	-	-
MACHINERY & EQUIPMENT	-	-
Subgroup : [60] CAPITAL OUTLAY	**$ -**	**$ -**
SURPLUS/DEFICIT:	$ -	$ 0

INFORMATION TECHNOLOGIES-CONTINUATION

Staffing Level	FY 2021-22	FY 2022-23	FY2023-24	FY2024-25
Chief Information Officer	0	0	1	1
System Administrator	1	1	1	1
GIS Administrator	0	0	0	1
Total Budgeted Positions	**1**	**1**	**2**	**3**

ADDITIONAL INFORMATION

The City's operating budget contains specialized and technical terminology and acronyms that are unique to government and to public finance and budgeting. This glossary has been included in the budget to assist the reader in understanding the more unique terms.

Accrual basis of accounting – method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of the related cash flows.

ACFR – Annual Comprehensive Financial Report

Ad valorem Tax – a tax assessed on the value of real and personal property. Adopted (approved) budget – the financial plan of revenues and expenditures for a fiscal year, as approved by the City Council.

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year, as approved by the City Council.

AICPA – American Institute of Certified Public Accountants.

Amortization – gradual reduction of an amount over time. An example is amortized principal

and interest payments on debt. An asset or liability with a limited life is usually amortized over

the period benefited (i.e., the life of the loan).

Appropriation – a specific amount of funds authorized by the City Council with which

financial obligations may be made.

ARP – All Requirements Project

ARPA – American Rescue Plan Act

ARRA – American Recovery and Reinvestment Act

Assessed Valuation – value placed by the government on real estate or other property for the purpose of levying taxes. The City of Neptune Beach accepts the assessment value of real and personal property as determined by the Duval County Property Appraiser.

Basis of Accounting – Timing of recognition for financial reporting purposes (when the effects of transactions or events should be recognized in financial statements). [SGAS 11]

Budget – total anticipated revenues plus available fund balance, excess of authorized reserves, equals total budgeted expenditures plus required reserves for each fund.

Budget Amendment – a change to the adopted budget which may increase or decrease a fund's balance.

total appropriation.

Budgetary Integration – Use of budgetary accounts to record the operations budget in the general ledger to facilitate control during the year by providing a point of reference for comparison with actual results.