



Finance Committee

City Hall, Council Chambers
116 First Street, Neptune Beach, Florida 32266
Wednesday, April 21, 2021, 9:30 AM

Agenda

1. Call to Order
2. Old Business
 - a. Project Updates
 - i. Jarboe Park
 - ii. Senior Center
 - b. Budget
 - i. FY 2020 Budget Amendments
 - ii. FY 2021 Budget Status and Amendments
 - iii. FY 2022 Budget Processes and Schedule
3. New Business
 - a. Discussion on Budget Goal Setting Roundtable
4. Future Business
5. Public Comments
6. Adjournment

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

Chair: Councilor Lauren Key

Mayor Elaine Brown
Vice Mayor Fred Jones
Councilor Kerry Chin
Councilor Josh Messinger

Please register for **Finance Committee Meeting** on **Apr 21, 2021 9:30 AM EDT** at:

<https://attendee.gotowebinar.com/register/5530165670074800912>

CITY OF NEPTUNE BEACH



FISCAL YEAR 2020 BUDGET AMENDMENTS



RESOLUTION NO. 2020-xx

A RESOLUTION AMENDING THE OPERATING BUDGET FOR THE CITY OF NEPTUNE BEACH, FLORIDA, FOR FISCAL YEAR 2020, BEGINNING October 01, 2019 AND ENDING September 30, 2020.

WHEREAS, the City of Neptune Beach, Florida, adopted an operating budget for fiscal year 2020, and

WHEREAS, the nature of budgetary systems and those day to day decisions affecting such budgetary systems requires adjustments from time to time.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF NEPTUNE BEACH, FLORIDA, that:

The fiscal year 2020 Final Budget be Amended as follows:

<u>FY 2020 BUDGET AMENDMENT</u>	FY 2020 Adjusted Budget	Amendment	Amended Budget FY 2020
GENERAL FUND			
Revenue Additions:			
Funding from Reserves (1) (2) (3) (4)	357,913	271,200	629,113
Expenditures:			
Public Works Department (4)	617,656	36,200	653,856
Capital Outlay (1) (2) (3)	32,000	235,000	267,000

<u>FY 2020 BUDGET AMENDMENT</u>	FY 2020 Adjusted Budget	Amendment	Amended Budget FY 2020
- SPECIAL REVENUE FUNDS			
Revenue Additions:			
Police Education Fund (6)	\$9,010	\$(5,510)	\$3,500
Community Development(7)	219,747	(38,764)	180,983
Convention Development Tax Fund (8)	60,030	(27,026)	33,004
Forfeiture Proceeds Fund (9)	1,396	-	1,396
Local Option Gas Tax (10)	288,893	(26,659)	262,234
Radio Communication Trust Fund (11)	15,497	(7,596)	7,901
Better Jax ½ Cent Tax Fund (12) (13) (14) (15) (16)	\$1,001,000	(837,434)	163,566
Holiday Décor Fund (17)	8,004	5,000	13,004
Streets Improvement Fund (18)	187,736	(73,133)	115,000
Expenditure Additions:			
Police Education Fund (6)	9,010	(5,510)	\$3,500
Community Development (7)	219,747	(38,764)	180,983
Convention Development Tax Fund (8)	60,030	(27,026)	33,004
Forfeiture Proceeds Fund (9)	1,396	-	1,396
Local Option Gas Tax (10)	288,893	(26,659)	262,234
Radio Communication Trust Fund (11)	15,497	(7,596)	7,901
Better Jax ½ Cent Tax Fund (12)(13) (14)(15)(16)	1,001,000	(837,434)	163,566
Holiday Décor Fund(17)	8,004	5,000	13,004
Streets Improvement Fund (18)	187,736	(73,133)	114,603

<u>FY 2020 BUDGET AMENDMENT</u>	FY 2020 Adjusted Budget	Amendment	Amended Budget FY 2020
- CAPITAL PROJECT FUNDS			
Revenue Additions:			
Capital Improvement Fund (15)	\$420,000	\$(300,000)	\$120,000
Jarboe Park CIP Fund (12)(13)(16)	893,088	(837,434)	55,654
Expenditures:			
Capital Improvement Fund (15)	420,000	\$(300,000)	\$120,000
Jarboe Park CIP Fund (12)(13)(16)	893,088	(837,434)	55,654

<u>FY 2020 BUDGET AMENDMENT</u>	FY 2020 Adjusted Budget	Amendment	Amended Budget FY 2020
- ENTERPRISE FUNDS			
Revenue Additions:			
Water & Sewer (19) (20)(21)	\$4,688,070	\$ (617,121)	\$4,070,949
Expenditures:			
Water & Sewer -Supplies & Materials (20)	189,475	33,000	222,475
Water & Sewer – Contractual Services (19)	184,946	162,749	347,695
Water & Sewer – Debt Service (21)	31,029	302,825	333,854
Water & Sewer – Capital Outlay (21)	1,664,900	(1,115,695)	549,205

<u>FY 2020 BUDGET AMENDMENT</u>	FY 2020 Adjusted Budget	Amendment	Amended Budget FY 2020
- ENTERPRISE FUNDS			
Revenue:			
Stormwater (22)	\$400,000	\$253,475	\$653,475
Expenditures:			
Stormwater -Capital Outlay (22)	9,000	253,475	262,475

<u>FY 2020 LINE ITEM TRANSFER</u>	FY 2020 Original Budget	Transfer	Adjusted Budget FY 2020
- ENTERPRISE FUNDS			
Revenue: (24)(25)			
Mobility Program – Parking Fees	493,416	(110,000)	383,416
Expenditures: (24)(25)			
Mobility Program – Contractual Services	361,474	(237,271)	124,203
Mobility Program - Personnel Services	50	10,360	10,410
Mobility Program -Utilities	0	49,324	49,324
Mobility Program -Depreciation	0	5,500	5,500
Mobility Program – Repair & Maintenance	0	1,337	1,350
Mobility Program - Insurance	0	2,000	2,000
Mobility Program – Capital Outlay	0	58,750	58,750

ADOPTED by the City Council of the City of Neptune Beach, Florida, on this XXth day of April, 2020.

Elaine E. Brown, Mayor

ATTEST:

Catherine Ponson, City Clerk

**EXHIBIT A
CITY OF NEPTUNE BEACH
BUDGET AMENDMENT**

(1)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	001-1221-521-60-62	Building Improvements to Police Station	19,000.00	-
	001-0000-389-10-00	Funding from Reserves	-	19,000.00
This amendment includes changes in appropriations for the improvements to the Police Station to include the glass replacement and bathroom remodeling.				
(2)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	001-1221-521-60-64	POLICE VEHICLES AND EQUIPMENT	134,000.00	
	001-0000-389-10-00	Funding from Reserves		134,000.00
This amendment includes changes in appropriations for the purchase of 3 police vehicles (2 Tahoe Trucks and 1 Silverado) as well as the purchase Tasers Certifications.				
(3)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	001-1441-541-60-64	Public Works Equipment- Dumptruck	82,000.00	
	001-0000-389-10-00	Funding from Reserves		82,000.00
This amendment includes changes in appropriations for the purchase of a dump truck and a 6 yard refuse dumpster.				
(4)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	001-1441-541-10-12	REGULAR SALARIES	26,279.56	
	001-1441-541-10-14	OVERTIME	694.88	
	001-1441-541-10-15	SPECIAL PAY	382.70	
	001-1441-541-10-21	FICA	1,106.53	
	001-1441-541-10-22	RETIREMENT CONTRIBUTIONS	1,309.05	
	001-1441-541-10-23	LIFE & HEALTH INSURANCE	5,767.81	
	001-1441-541-10-24	WORKERS' COMPENSATION	400.59	
	001-1441-541-10-25	MEDICARE	258.88	
	001-0000-389-10-00	Funding from Reserves		36,200.00
This amendment includes changes in appropriations of the added personnel costs incurred during the fiscal year.				
(5)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	001-0000-311-20-10	Delinquent Taxes	21,051.38	
	001-0000-335-18-00	Local Half Cent Sales Taxes	99,748.48	
	001-0000-314-20-00	Telecommunications Tax	51,201.35	
	001-0000-351-10-00	Court Fines	12,421.40	
	001-1119-519-90-66	Virus Expenditures	79,039.46	
	001-0000-389-10-00	Funding from Reserves		263,462.07
This amendment includes changes in appropriations for reductions in revenue and COVID-19 costs.				
(6)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	101-0000-351-10-00	Court Costs	1,512.00	
	101-0000-389-10-00	Appropriated Fund Balance	3,998.04	
	101-1221-521-30-52	Operating Supplies		1,750.04
	101-1221-521-30-55	Educational Courses		3,760.00
This amendment records the reduction of expenditures and revenue funding in fiscal year 2020 in the Police Education Fund.				

**EXHIBIT A
CITY OF NEPTUNE BEACH
BUDGET AMENDMENT**

(7)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	103-0000-337-30-00	Physical Environment	11,833.00	
	103-0000-341-75-00	Class Fees	22,824.00	
	103-0000-341-76-00	Travel Fees	4,107.00	
	103-1110-569-30-34	Other Contractual Services		38,764.00
This amendment records the reduction of expenditures and revenue funding in fiscal year 2020 in the Community Development Fund.				
(8)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	105-0000-389-10-00	Appropriated Fund Balance	30,000.00	
	105-1772-572-30-34	Other Contractual Services	2,974.00	
	105-1772-572-60-62	Building Improvements		2,000.04
	105-1772-572-60-63	Improvements - Not Buildings		27,999.96
	105-0000-312-10-00	Local Option Tourist Tax		2,974.00
This amendment records the reduction of appropriated fund balance and building improvements for fiscal year 2020 and an increase in funding needed for Other Contractual Services.				
(9)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	106-0000-389-10-00	Appropriated Fund Balance	1,360.62	
	106-0000-351-20-00	Confiscated Property		1,360.62
This amendment removes appropriated expenditures and increases from proceeds in fiscal year 2020 in the Fines & Forfeitures Fund.				
(10)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	107-0000-312-40-00	Local Option Gas Tax/ALT Fuel	9,842.08	
	107-0000-389-10-00	Appropriated Fund Balance	16,816.92	
	107-1441-541-10-12	Regular Salaries		26,659.00
This amendment records the reduction of expenditures and revenue funding in fiscal year 2020 in the Local Option Gas Tax Fund.				
(11)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	108-0000-359-10-00	Radio Communication Trust	7,596.00	
	108-1221-521-30-52	Operating Supplies		7,596.00
This amendment records the reduction of expenditures and revenue funding in fiscal year 2020 in the Radio Communication Trust Fund.				
(12)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	109-1119-519-90-10	Transfer Out	27,376.00	
	109-0000-389-10-00	Appropriated Fund Balance		27,376.00
	301-1772-572-60-65	Construction in Progress	27,376.00	
	301-0000-381-00-00	Transfer In		27,376.00
This amendment records the reduction of transfers in fiscal year 2019 from the Better Jax Fund to Jarboe CIP and Capital Improvement Project Fund to remove deficit fund balance.				
(13)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	109-0000-389-10-00	Appropriated Fund Balance	490,883.92	
	109-1119-519-90-10	Transfer Out		490,883.92
	301-0000-381-00-00	Transfer In	490,883.92	
	301-1772-572-60-65	Construction in Progress		490,883.92
This amendment records the removal of appropriate funding reserves in fiscal year 2020 from the Better Jax Fund to Jarboe CIP Fund.				

**EXHIBIT A
CITY OF NEPTUNE BEACH
BUDGET AMENDMENT**

(14)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	109-0000-389-10-00	Appropriated Fund Balance	105,374.08	
	109-1119-519-90-10	Transfer Out		105,374.08
	301-0000-381-00-00	Transfer In	105,374.08	
	301-1772-572-60-65	Construction in Progress		105,374.08
This amendment records the reduction of transfers in fiscal year 2020 from the Better Jax Fund to Jarboe CIP Fund.				
(15)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	109-0000-389-10-00	Appropriated Fund Balance	300,000.00	
	109-1119-519-90-10	Transfer Out		300,000.00
	300-0000-381-00-00	Transfer In	300,000.00	
	300-1110-569-60-65	Construction in Progress		300,000.00
This amendment records the reduction of transfers in fiscal year 2020 from the Better Jax Fund to Capital Improvement Fund.				
(16)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	110-1119-519-30-50	Movies With Mayor-Expenses	5,000.00	
	110-0000-381-00-00	Movie With Mayor Revenues/Donations		5,000.00
This budget amendment includes changes in funding and appropriations related to Movie With the Mayor Special Event in fiscal year 2020 from the Holiday Fund.				
(17)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	111-0000-389-10-00	Appropriated Fund Balance	73,132.81	
	111-1441-541-30-53	Road Materials		13,863.39
	111-1441-541-30-47	Town Center Expenditures		17,200.42
	111-1441-541-30-64	Machinery & Equipment		42,069.00
This budget amendment includes changes in appropriated expenditures in fiscal year 2020 in the Streets Improvement Fund.				
(18)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	301-1772-572-60-65	Construction In Progress	31,448.48	
	301-0000-381-00-00	Funding from Reserves		31,448.48
	109-1119-519-90-10	Transfer Out	31,448.00	
	109-0000-389-10-00	Appropriated Fund Balance		31,448.00
This amendment includes changes in appropriations for the design costs related to fiscal Year 2020 Jarboe Park CIP.				
(19)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	401-4335-535-30-34	Other Contractual Services	90,210.00	
	401-4336-536-30-34	Other Contractual Services	72,539.00	
	401-0000-343-51-16	Sewer Volume Charge		162,749.00
This budget amendment includes changes in appropriations primarily for contractual service cost allocated for Dover Kohl comp plan, and direct services from Utility Service Inc for water tank maintenance, and waste water generator and varous upgrades.				

**EXHIBIT A
CITY OF NEPTUNE BEACH
BUDGET AMENDMENT**

(20)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	401-4335-535-30-52	Operating Supplies	33,000.00	
	401-0000-343-51-16	Sewer Volume Charge		18,000.00
	401-0000-343-31-16	Water Volume Charge		15,000.00
This budget amendment includes changes in appropriations primarily related to chemical inventory for water treatment .				
(21)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	401-4335-535-70-71	Debt Service - Principal	255,000.00	
	401-4335-535-70-72	Debt Service - Interest	47,825.00	
	401-0000-389-10-00	Budget Return to Reserves	886,365.00	
	401-4335-535-60-62	Improvements - Buildings		848,000.00
	401-4336-536-60-62	Improvements - Buildings		267,695.00
	401-0000-343-51-16	Sewer Volume Charge		73,495.00
				-
This budget amendment includes changes in appropriations primarily related to Debt Service on Long-term Revenue Note 2013A and return to reserves of Improvements on buildings not performed.				
(22)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	441-1441-541-60-63	Improvements - Not Buildings	253,475.00	
	441-0000-343-71-10	Stormwater Fees		253,475.00
This budget amendment includes changes in appropriations primarily related to services performed by Parsons Transportation Group.				
(23)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	500-1550-541-10-12	Regular Salaries	7,790.00	
	500-1550-541-10-21	FICA	300.00	
	500-1550-541-10-24	Worker's Compensation	2,250.00	
	500-1550-541-10-25	Medicare	70.18	
	500-1550-541-30-41	Communication services	2,381.00	
	500-1550-541-30-43	Utilities	513.00	
	500-1550-541-30-49	Other Current Charges	46,430.00	
	500-1550-541-30-46	Repair & Maintenance	1,337.00	
	500-1550-541-30-45	Insurance	2,000.00	
	500-1550-541-30-40	Travel & Per Diem		50.00
	500-1550-541-30-34	Other Contractual Services		63,021.18
This budget line item transfer includes changes in appropriations primarily related to the hiring of staff to run the Mobility Program.				
(24)	ACCOUNT NUMBER	JOURNAL ENTRY DESCRIPTION	DEBIT	CREDIT
	500-0000-343-41-40	Parking Fees	110,000.00	
	500-1550-541-60-64	Machinery & Equipment	58,750.00	
	500-1550-541-30-34	Other Contractual Services		168,750.00
This budget amendment includes changes in appropriations primarily related to the purchase of Parking Vehicle and parking meters.				

CITY OF NEPTUNE BEACH, FLORIDA
GENERAL FUND
BUDGETARY COMPARISON SCHEDULE
September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	Variance With Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 2,992,042	\$ 2,992,042	\$ 2,970,991	\$ (21,051)
Franchise Fees	624,045	624,046	563,808	(60,238)
Licenses and Permits	238,963	238,965	234,325	(4,640)
Intergovernmental	1,419,559	1,477,145	1,367,216	(109,929)
Charges for Services	12,501	12,501	15,026	2,525
Fines and Forfeitures	55,595	55,595	45,512	(10,083)
Investment Income	29,775	29,775	63,329	33,554
Contributions and Donations	-	-	-	-
Miscellaneous	103,002	103,002	140,902	37,900
Total Revenues	<u>5,475,483</u>	<u>5,533,071</u>	<u>5,401,109</u>	<u>(131,962)</u>
Expenditures				
Current:				
General Government	1,059,066	1,330,125	1,435,168	(105,043)
Public Safety	3,661,618	3,719,203	3,714,191	5,012
Physical Environment	617,656	617,656	670,847	(53,191)
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	278,500	333,500	260,721	72,779
Capital Outlay	32,000	32,000	266,614	(234,614)
(Total Expenditures)	<u>5,648,840</u>	<u>6,032,484</u>	<u>6,347,541</u>	<u>(315,057)</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(173,357)	(499,413)	(946,432)	(447,019)
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	16,500	16,500	25,844	9,344
Transfers in	346,000	607,913	250,000	(357,913)
Transfers (out)	(188,500)	(125,000)	(90,201)	34,799
Total Other Financing Sources (Uses)	<u>174,000</u>	<u>499,413</u>	<u>185,643</u>	<u>(313,770)</u>
Net Changes in Fund Balances	643	-	(760,789)	(760,789)
Fund Balances, Beginning of Year	2,505,290	2,505,290	2,505,290	-
Fund Balances, End of Year	<u>\$ 2,505,933</u>	<u>\$ 2,505,290</u>	<u>\$ 1,744,501</u>	<u>\$ (760,789)</u>

CITY OF NEPTUNE BEACH, FLORIDA
BETTER JACKSONVILLE HALF-CENT TAX FUND
BUDGETARY COMPARISON SCHEDULE
September 30, 2020

	<u>Budgeted Amounts</u>		<u>Actual Amounts</u>	<u>Variance With Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Taxes	\$ 507,116	\$ 507,116	\$ 453,888	\$ (53,228)
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	3,000	3,000	-	(3,000)
Contributions and Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>510,116</u>	<u>510,116</u>	<u>453,888</u>	<u>(56,228)</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	550,000	4,742	-	4,742
(Total Expenditures)	<u>550,000</u>	<u>4,742</u>	<u>-</u>	<u>4,742</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(39,884)	505,374	453,888	(51,486)
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	591,500	490,884	-	(490,884)
Transfers (out)	(451,000)	(996,258)	(128,824)	867,434
Total Other Financing Sources (Uses)	<u>140,500</u>	<u>(505,374)</u>	<u>(128,824)</u>	<u>376,550</u>
Net Changes in Fund Balances	100,616	-	325,064	325,064
Fund Balances, Beginning of Year	702,202	702,202	702,202	-
Fund Balances, End of Year	<u>\$ 802,818</u>	<u>\$ 702,202</u>	<u>\$ 1,027,266</u>	<u>\$ 325,064</u>

DESCRIPTION OF NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2020

Special Revenue Funds

Special Revenue Funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

- **Police Education Fund**—This fund accounts for revenues derived from county court costs. Expenditures are used to provide criminal justice education degree programs and training courses for Police Department personnel.
- **Community Development Block Grant Fund**—This fund accounts for federal grants through the Jacksonville Entitlement program, which provides funding for community development and improvements for qualified populations within the City.
- **Convention Development Tax Fund**—This fund is used to account for funds received from the levy of the local tourist development tax, which are used to promote convention and tourist development. By special act of the legislature, it can also 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.
- **Street Improvement Fund**—This fund accounts for the Eighth-cent Gasoline Tax. The revenue is restricted per Florida Statutes and may only be used for street construction and paving.
- **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.
- **Holiday Décor Fund**—This fund accounts for donations received from residents to be used for holiday decorations.

Capital Projects Funds

Capital projects funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities, other than those financed by proprietary funds and trust funds. The City has two capital projects funds:

- **Capital Improvement Fund**—This fund accounts for capital expenditures throughout the City (other than those tracked in the Jarboe Park Fund).
- **Jarboe Park Capital Improvement Fund**—This fund accounts for capital expenditures related to the Jarboe Park improvement plan.

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Police Education Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	5,000	5,000	3,542	(1,458)
Investment Income	12	12	-	(12)
Contributions and Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	5,012	5,012	3,542	(1,470)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	9,010	9,010	852	8,158
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
(Total Expenditures)	9,010	9,010	852	8,158
Excess (Deficiency) of Revenues Over (Under) Expenditures	(3,998)	(3,998)	2,690	6,688
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	4,000	3,998	-	(3,998)
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	4,000	3,998	-	(3,998)
Net Changes in Fund Balances	2	-	2,689	2,689
Fund Balances, Beginning of Year	12,201	12,201	12,201	-
Fund Balances, End of Year	\$ 12,203	\$ 12,201	\$ 14,891	\$ 2,690

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Community Development Block Grant Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	44,895	44,895	33,062	(11,833)
Charges for Services	72,950	59,651	32,721	(26,930)
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Contributions and Donations	59,146	75,000	117,986	42,986
Miscellaneous	-	-	-	-
Total Revenues	176,992	179,546	183,768	4,222
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	196,991	199,747	136,413	63,334
Capital Outlay	-	-	-	-
(Total Expenditures)	196,991	199,747	116,212	83,535
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,999)	(20,201)	67,556	87,757
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	20,000	40,201	40,201	-
Transfers (out)	-	(20,000)	(20,000)	-
Total Other Financing Sources (Uses)	20,000	20,201	20,201	-
Net Changes in Fund Balances	1	-	67,556	67,556
Fund Balances, Beginning of Year	10,667	10,667	10,667	-
Fund Balances, End of Year	\$ 10,668	\$ 10,667	\$ 78,223	\$ 67,556

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Convention Development Tax Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	29,925	29,925	26,951	(2,974)
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	105	105	-	(105)
Contributions and Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	30,030	30,030	26,951	(3,079)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	5,704	5,705	8,710	(3,005)
Capital Outlay	44,325	44,325	5,138	39,187
(Total Expenditures)	50,029	50,030	13,848	36,182
Excess (Deficiency) of Revenues Over (Under) Expenditures	(19,999)	(20,000)	13,103	33,103
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	30,000	30,000	-	(30,000)
Transfers (out)	(10,000)	(10,000)	(10,000)	-
Total Other Financing Sources (Uses)	20,000	20,000	(10,000)	(30,000)
Net Changes in Fund Balances	2	-	3,103	3,103
Fund Balances, Beginning of Year	69,520	69,520	69,520	-
Fund Balances, End of Year	\$ 69,522	\$ 69,520	\$ 72,623	\$ 3,103

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Forfeiture Proceeds Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	1,617	1,617
Investment Income	35	35	-	(35)
Contributions and Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>35</u>	<u>35</u>	<u>1,617</u>	<u>1,582</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	1,396	1,396	-	1,396
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
(Total Expenditures)	<u>1,396</u>	<u>1,396</u>	<u>-</u>	<u>1,396</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1,361)	(1,361)	1,617	2,978
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	2,100	1,361	-	(1,361)
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>2,100</u>	<u>1,361</u>	<u>-</u>	<u>(1,361)</u>
Net Changes in Fund Balances	739	-	1,617	1,617
Fund Balances, Beginning of Year	2,496	2,496	2,496	-
Fund Balances, End of Year	<u>\$ 3,235</u>	<u>\$ 2,496</u>	<u>\$ 4,113</u>	<u>\$ 1,617</u>

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Local Option Gas Tax Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	272,076	272,076	218,773	(53,303)
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Contributions and Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>272,076</u>	<u>272,076</u>	<u>218,773</u>	<u>(53,303)</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	272,064	272,063	235,771	36,292
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
(Total Expenditures)	<u>272,064</u>	<u>272,063</u>	<u>252,601</u>	<u>19,462</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	12	13	(33,828)	(33,841)
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	80,000	16,817	-	(16,817)
Transfers (out)	-	(16,830)	(16,830)	-
Total Other Financing Sources (Uses)	<u>80,000</u>	<u>(13)</u>	<u>(16,830)</u>	<u>(16,817)</u>
Net Changes in Fund Balances	80,012	-	(33,828)	(33,828)
Fund Balances, Beginning of Year	118,407	118,407	118,407	-
Fund Balances, End of Year	<u>\$ 198,419</u>	<u>\$ 118,407</u>	<u>\$ 84,579</u>	<u>\$ (33,828)</u>

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Radio Communication Trust Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	15,450	15,450	7,901	(7,549)
Investment Income	46	47	-	(47)
Contributions and Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	15,496	15,497	7,901	(7,596)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	15,497	15,497	692	14,805
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
(Total Expenditures)	15,497	15,497	692	14,805
Excess (Deficiency) of Revenues Over (Under) Expenditures	(1)	-	7,209	7,209
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	8,000	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	8,000	-	-	-
Net Changes in Fund Balances	8,000	-	7,208	7,208
Fund Balances, Beginning of Year	13,486	13,486	13,486	-
Fund Balances, End of Year	\$ 21,486	\$ 13,486	\$ 20,694	\$ 7,208

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Holiday Décor Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	9	4	-	(4)
Contributions and Donations	8,000	8,000	8,000	-
Miscellaneous	-	-	5,000	5,000
Total Revenues	8,009	8,004	13,000	4,996
Expenditures				
Current:				
General Government	8,004	8,004	10,524	(2,520)
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	-	-	-	-
(Total Expenditures)	8,004	8,004	10,524	(2,520)
Excess (Deficiency) of Revenues Over (Under) Expenditures	5	-	2,476	2,476
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	500	-	-	-
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	500	-	-	-
Net Changes in Fund Balances	505	-	2,476	2,476
Fund Balances, Beginning of Year	2,181	2,181	2,181	-
Fund Balances, End of Year	\$ 2,686	\$ 2,181	\$ 4,657	\$ 2,476

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

Streets Improvement Fund				
	Budgeted Amounts		Actual	Variance With
	Original	Final	Amounts	Final Budget
				Positive
				(Negative)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	64,660	64,660	54,624	(10,036)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	123,076	1,050	-	(1,050)
Contributions and Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	187,736	65,710	54,624	(11,086)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	137,736	137,736	89,550	48,186
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	50,000	50,000	7,931	42,069
(Total Expenditures)	187,736	187,736	97,480	90,256
Excess (Deficiency) of Revenues Over				
(Under) Expenditures	-	(122,026)	(42,856)	79,170
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	-	122,026	-	(122,026)
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	-	122,026	-	(122,026)
Net Changes in Fund Balances	-	-	(42,857)	(42,857)
Fund Balances, Beginning of Year	98,034	98,034	98,034	-
Fund Balances, End of Year	\$ 98,034	\$ 98,034	\$ 55,178	\$ (42,856)

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Capital Improvement Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	-	-	-	-
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Contributions and Donations	-	-	-	-
Miscellaneous	-	-	-	-
Total Revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	-	-	-	-
Capital Outlay	138,500	420,000	100,000	320,000
(Total Expenditures)	<u>138,500</u>	<u>420,000</u>	<u>100,000</u>	<u>320,000</u>
Excess (Deficiency) of Revenues Over (Under) Expenditures	(138,500)	(420,000)	(100,000)	320,000
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	138,500	420,000	120,000	(300,000)
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	<u>138,500</u>	<u>420,000</u>	<u>120,000</u>	<u>(300,000)</u>
Net Changes in Fund Balances	-	-	20,000	20,000
Fund Balances, Beginning of Year	-	-	-	-
Fund Balances, End of Year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 20,000</u>	<u>\$ 20,000</u>

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

Jarboe Park CIP Fund				Variance With
	Budgeted Amounts		Actual	Final Budget
	Original	Final	Amounts	Positive
				(Negative)
Revenues				
Taxes	\$ -	\$ -	\$ -	\$ -
Franchise Fees	-	-	-	-
Licenses and Permits	-	-	-	-
Intergovernmental	390,000	200,000	-	(200,000)
Charges for Services	-	-	-	-
Fines and Forfeitures	-	-	-	-
Investment Income	-	-	-	-
Contributions and Donations	21,800	30,000	30,000	-
Miscellaneous	-	-	-	-
Total Revenues	411,800	230,000	30,000	(200,000)
Expenditures				
Current:				
General Government	-	-	-	-
Public Safety	-	-	-	-
Physical Environment	-	-	-	-
Transportation	-	-	-	-
Human Services	-	-	-	-
Culture and Recreation	44,500	-	2,250	(2,250)
Capital Outlay	477,300	893,088	31,448	861,640
(Total Expenditures)	521,800	893,088	33,698	859,390
Excess (Deficiency) of Revenues Over (Under) Expenditures	(110,000)	(663,088)	(3,698)	659,390
Other Financing Sources (Uses)				
Proceeds on Sale of Capital Assets	-	-	-	-
Transfers in	110,000	663,088	95,654	(567,434)
Transfers (out)	-	-	-	-
Total Other Financing Sources (Uses)	110,000	663,088	95,654	(567,434)
Net Changes in Fund Balances	-	-	91,956	91,956
Fund Balances, Beginning of Year	(27,376)	(27,376)	(27,376)	-
Fund Balances, End of Year	\$ (27,376)	\$ (27,376)	\$ 64,580	\$ 91,956

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Water and Sewer Fund			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Operating Revenue				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Water Sales	1,715,403	1,715,402	1,806,897	91,495
Sewer Charges	2,972,668	2,972,668	3,149,863	177,195
Parking Charges	-	-	-	-
Total Operating Revenues	<u>4,688,070</u>	<u>4,688,070</u>	<u>4,956,760</u>	<u>268,690</u>
Operating Expenses				
Personnel Services	2,030,020	1,983,445	1,659,227	324,218
Utilities	285,920	285,920	250,747	35,173
Supplies and Materials	196,350	196,350	234,220	(37,870)
Contractual Services	184,946	184,946	221,921	(36,975)
Depreciation and Amortization	202,253	202,253	-	202,253
Repair and Maintenance	183,325	183,325	123,714	59,611
Insurance	92,700	92,700	89,914	2,786
Total Operating Expenses	<u>3,175,514</u>	<u>3,128,939</u>	<u>2,579,742</u>	<u>549,197</u>
Operating Income	1,512,556	1,559,131	2,377,018	817,887
Non-Operating Revenue (Expenses)				
Intergovernmental Revenue	3,000	3,000	-	(3,000)
Interest Revenue	7,036	7,036	1,100	(5,936)
Interest/Amortization Expense	(236,075)	(236,075)	(440,282)	(204,207)
Capital Outlay	(1,664,900)	(1,664,900)	(455,957)	1,208,943
Total Non-Operating Revenues (Expenses)	<u>(1,890,939)</u>	<u>(1,890,939)</u>	<u>(895,139)</u>	<u>995,800</u>
Income Before Operating Transfers	<u>(378,383)</u>	<u>(331,808)</u>	1,481,879	1,813,687
Transfers (out)	<u>537,232</u>	<u>487,232</u>	(170,000)	657,232
Change in Net Position	158,849	155,424	1,311,879	1,156,455
Total Net Position, Beginning of Year	13,282,090	13,282,090	13,282,090	-
Total Net Position, End of Year	<u>\$ 13,440,939</u>	<u>\$ 13,437,514</u>	<u>\$ 14,593,969</u>	<u>\$ 1,156,455</u>

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Sanitation			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Operating Revenue				
Charges for Services	\$ 1,472,524	\$ 1,472,524	\$ 1,427,929	\$ (44,595)
Water Sales	-	-	-	-
Sewer Charges	-	-	-	-
Parking Charges	-	-	-	-
Total Operating Revenues	1,472,524	1,472,524	1,427,929	(44,595)
Operating Expenses				
Personnel Services	235,064	235,065	197,969	37,096
Utilities	9,000	9,000	9,439	(439)
Supplies and Materials	9,475	9,475	5,310	4,165
Contractual Services	1,197,359	1,197,359	1,199,151	(1,792)
Depreciation and Amortization	-	-	-	-
Repair and Maintenance	9,810	9,810	7,348	2,462
Insurance	13,125	13,125	12,593	532
Total Operating Expenses	1,473,833	1,473,834	1,431,809	42,025
Operating Income	(1,309)	(1,310)	(3,880)	(2,570)
Non-Operating Revenue (Expenses)				
Intergovernmental Revenue	-	-	-	-
Interest Revenue	2,100	2,100	-	(2,100)
Interest/Amortization Expense	-	-	-	-
Capital Outlay	-	-	-	-
Total Non-Operating Revenues (Expenses)	2,100	2,100	-	(2,100)
Income Before Operating Transfers	791	790	(3,880)	(4,670)
Transfers (out)	-	-	-	-
Change in Net Position	791	790	(3,880)	(4,670)
Total Net Position, Beginning of Year	(11,578)	(11,578)	(11,578)	-
Total Net Position, End of Year	\$ (10,787)	\$ (10,788)	\$ (15,459)	\$ (4,671)

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
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September 30, 2020

	Stormwater			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Operating Revenue				
Charges for Services	\$ 400,000	\$ 400,000	\$ 1,154,189	\$ 754,189
Water Sales	-	-	-	-
Sewer Charges	-	-	-	-
Parking Charges	-	-	-	-
Total Operating Revenues	400,000	400,000	1,154,189	754,189
Operating Expenses				
Personnel Services	148,226	148,227	134,344	13,883
Utilities	2,150	2,150	1,538	612
Supplies and Materials	12,246	12,246	21,703	(9,457)
Contractual Services	39,800	39,800	33,141	6,659
Depreciation and Amortization	-	-	14,949	(14,949)
Repair and Maintenance	27,000	27,000	20,205	6,795
Insurance	8,400	8,400	8,545	(145)
Total Operating Expenses	237,822	237,823	234,425	3,398
Operating Income	162,178	162,177	919,764	757,587
Non-Operating Revenue (Expenses)				
Intergovernmental Revenue	-	-	-	-
Interest Revenue	1,875	1,875	-	(1,875)
Interest/Amortization Expense	(31,029)	(31,029)	(31,029)	-
Capital Outlay	(9,000)	(9,000)	(259,975)	(250,975)
Total Non-Operating Revenues (Expenses)	(38,154)	(38,154)	(291,004)	(252,850)
Income Before Operating Transfers	124,024	124,023	628,760	504,737
Transfers (out)	-	(50,000)	(50,000)	-
Change in Net Position	124,024	74,023	578,760	504,737
Total Net Position, Beginning of Year	583,143	583,143	583,143	-
Total Net Position, End of Year	\$ 707,167	\$ 657,166	1,161,903	\$ 504,737

CITY OF NEPTUNE BEACH, FLORIDA
SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
NON-MAJOR GOVERNMENTAL FUNDS
September 30, 2020

	Mobility Program			Variance With Final Budget Positive (Negative)
	Budgeted Amounts		Actual Amounts	
	Original	Final		
Operating Revenue				
Charges for Services	\$ -	\$ -	\$ -	\$ -
Water Sales	-	-	-	-
Sewer Charges	-	-	-	-
Parking Charges	493,416	493,416	382,651	(110,765)
Total Operating Revenues	<u>493,416</u>	<u>493,416</u>	<u>382,651</u>	<u>(110,765)</u>
Operating Expenses				
Personnel Services	-	50	11,768	(11,718)
Utilities	-	-	49,495	(49,495)
Supplies and Materials	5,000	5,000	5,427	(427)
Contractual Services	361,474	361,474	199,636	161,838
Depreciation and Amortization	-	-	5,408	(5,408)
Repair and Maintenance	-	-	1,337	(1,337)
Insurance	-	-	2,000	(2,000)
Total Operating Expenses	<u>386,474</u>	<u>386,524</u>	<u>284,730</u>	<u>101,794</u>
Operating Income	106,942	106,892	97,921	(8,971)
Non-Operating Revenue (Expenses)				
Intergovernmental Revenue	-	-	-	-
Interest Revenue	-	-	-	-
Interest/Amortization Expense	-	-	-	-
Capital Outlay	-	-	(58,750)	(58,750)
Total Non-Operating Revenues (Expenses)	<u>-</u>	<u>-</u>	<u>(58,750)</u>	<u>(58,750)</u>
Income Before Operating Transfers	<u>106,942</u>	<u>106,892</u>	<u>39,171</u>	<u>(67,721)</u>
Transfers (out)	<u>-</u>	<u>(20,000)</u>	<u>(20,000)</u>	<u>-</u>
Change in Net Position	106,942	86,892	19,172	(67,720)
Total Net Position, Beginning of Year	(24,761)	(24,761)	(24,761)	-
Total Net Position, End of Year	<u>\$ 82,181</u>	<u>\$ 62,131</u>	<u>\$ (5,589)</u>	<u>\$ (67,720)</u>

Budget Schedule

TBD	Council Roundtable to set Goals and Objectives for FY-22
May - June	City Manager establishes service level goals and broad citywide objectives, based on Council's Goals and Objectives for FY-22
June - July	CM & CFO Meets with Department Heads to review Departmental CIP, IDP and budget request forms
Mid-July	DRAFT of CIP and Departmental Budget Goals discussed during Finance Committee Meeting
August	City Manager adopts the Not to Exceed Millage Rate. DRAFT of budget discussed at Finance Committee Meeting before being sent to Council Workshop for discussion.

These dates are set by state: (please confirm)

6/1/2021	Receipt of early "Estimate of Taxable Value" received from Duval County (F.S. 200.065)
7/1/2021	Property Appraiser submits Certificate of Taxable Value (DR240)
End of July 2021	Proposed millage rate, calculation of rolled back rate and date for first public hearing on budget due to Property Appraiser (within 35 days of receipt of taxable value) (done by City)
First week in Sept-PLEASE check Labor Day meeting week	First public hearing on budget, adoption of tentative millage rate and proposed budget (<u>Run ads in paper</u>)
Third week in Sept-	Second (final) public hearing on budget; adoption of millage rate and operating budget