

City of  
Jacksonville Beach  
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[www.jacksonvillebeach.org](http://www.jacksonvillebeach.org)

July 24, 2020

TO: Mayor and City Council Members  
FROM: Mike Staffopoulos, City Manager  
SUBJECT: Proposed Budget and Business Plan

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I am pleased to present the proposed budget and business plan for the 2021 fiscal year. The tabular format of the proposed budget will make it easy for you to review pertinent sections of the document prior to our workshops. The proposed budget has been prepared using an unchanged millage rate of \$3.9947 per \$1,000 of assessed taxable value, 19.98% lower than the statewide average of \$4.9923.

#### Budget Highlights Include:

- The City's total proposed budget is \$164,394,450. The budget is \$501,848 or 0.31% higher than the current year.
- The General Fund's proposed budget is \$23,792,976. Property taxes represent 53% of General Fund revenues. 54.9% of the General Fund's total budget is used to pay for police and fire services.
- Using the planned 2021 millage rates, a homeowner in Jacksonville Beach with an assessed median value of \$236,748 (and a homestead exemption of \$50,000) can expect to pay \$3,620 in property taxes. Of that amount, \$746 (or \$62.16 per month) will be paid to the City of Jacksonville Beach.
- The total millage levied by all taxing authorities in the County continues to decline. In 2016, the total millage was \$19.4997. The proposed total millage for the 2021 budget year is \$18.5614. Therefore, the overall tax rate to our citizens continues to be reduced.
- Total assessed value increased by \$224,261,184 or 5.86%, which includes new construction of \$42,647,521.



As we prepared the budget for FY2021, we found, and continue to find, ourselves facing a great deal of uncertainty due to the COVID-19 pandemic. The financial picture at the state and local level went from “optimistic” to “uncertain” seemingly overnight, and now most forecasts are projecting a bleak outlook for government finances. While other governments have had to implement, and plan for, reductions in the current and in the coming fiscal year, the budget I am presenting will allow our City to continue to provide a level of services that our citizens expect. Through careful and forward-thinking planning, we were able to set aside funds for longer-term projects such as facilities and park maintenance, and we incorporated spending controls that will allow us to respond to an ever-changing financial climate. Additionally, our City is fortunate to find itself in the position of being debt free in October 2020. Staffing changes for FY 2021 reflect actions approved by Council during the current fiscal year, and were limited to funding sources that could pay for them and to changes that were budget neutral:

- Add one full-time CRA Program Manager (cost split between Downtown and Southend CRA's).
- Add two part-time Golf Course Maintenance Workers (seasonal).
- Convert one full-time position to two part-time positions in the Golf Course (budget neutral).
- Convert two part-time positions to four part-time positions in the Tennis Center (budget neutral).

As stewards of the taxpayer resources that make possible the services that are essential to our community, we will continue to manage these resources conservatively and responsibly.

Following this letter is a **budget workshop calendar**, a **table of contents**, a **summary of long-term City goals** and a discussion of City services and where our property tax dollars go.

The **Introduction** section includes financial summaries of budgeted funds, authorized positions, capital outlay, debt service and transfers.

The **business plans** focus on each department's strategies, goals and effectiveness in delivering services to the citizens of this community. Following each department's business plan is a listing of all capital outlay items requested by the department in its budget. Following the business plans is a City-wide five-year capital improvement plan.

MS:ajs

***Budget Workshop Calendar:***

<b>Date</b>	<b>Time</b>	<b>Topic/Department's Budget Reviewed</b>	<b>Workshop Location</b>
Friday, July 31	2:00-4:30	Budget Showcase Financial Condition Report	Virtual meeting
Monday, August 3	4:00-6:00	Executive & Legislative Finance Human Resources	Virtual meeting
Tuesday, August 4	5:00-7:00	Police	Virtual meeting
Monday, August 10	5:00-7:00	Public Works Planning & Development Redevelopment	Virtual meeting
Tuesday, August 11	5:00-7:00	Beaches Energy Services Parks & Recreation	Virtual meeting

**Tentative Dates for Budget Adoption:**

First Reading: Tuesday, September 8, City Hall, 6:00 p.m.

Second Reading: Monday, September 14, City Hall, 6:00 p.m.

*These dates may change, subject to the dates chosen by the School Board and Duval County. Additionally, these meetings may be held virtually depending on COVID-19 local impacts.*

<b>Table of Contents:</b>	<b>Page</b>
<b>Letter from the City Manager</b>	1-2
<b>Budget Workshop Calendar</b>	3
<b>Table of Contents</b>	4
<b>Quality of Life Goals</b>	5
<b>City Services</b>	6-7
<b>Budget Summaries</b>	
<b>Budget Calendar</b>	9
<b>Organization Chart</b>	10
<b>Summary of Fund Balance, Revenues and Expenditures:     All Funds</b>	11
<b>General Fund-Combined Summary of Revenues and     Expenditures</b>	12
<b>Graph: General Fund Revenues and Expenditures</b>	13
<b>General Fund Revenues</b>	14
<b>General Fund Summary of Expenditures</b>	15
<b>Major Fund-Community Redevelopment Agency</b>	16
<b>Major Fund-General Capital Projects</b>	17
<b>Major Fund-Electric Utility</b>	18
<b>Major Fund-Water &amp; Sewer Utility</b>	19
<b>Other Governmental Funds</b>	20
<b>Other Enterprise Funds</b>	21
<b>Internal Service Funds</b>	22
<b>Trust (Pension) Funds</b>	23
<b>Four-Year Summary of Positions by Department</b>	24-25
<b>Capital Outlay Detail by Department</b>	26-27
<b>Summaries Debt Payments &amp; Transfers</b>	28
<b>Financial Condition Report</b>	
<b>Department Sections</b>	
<b>5-Year Capital Improvement Plan</b>	

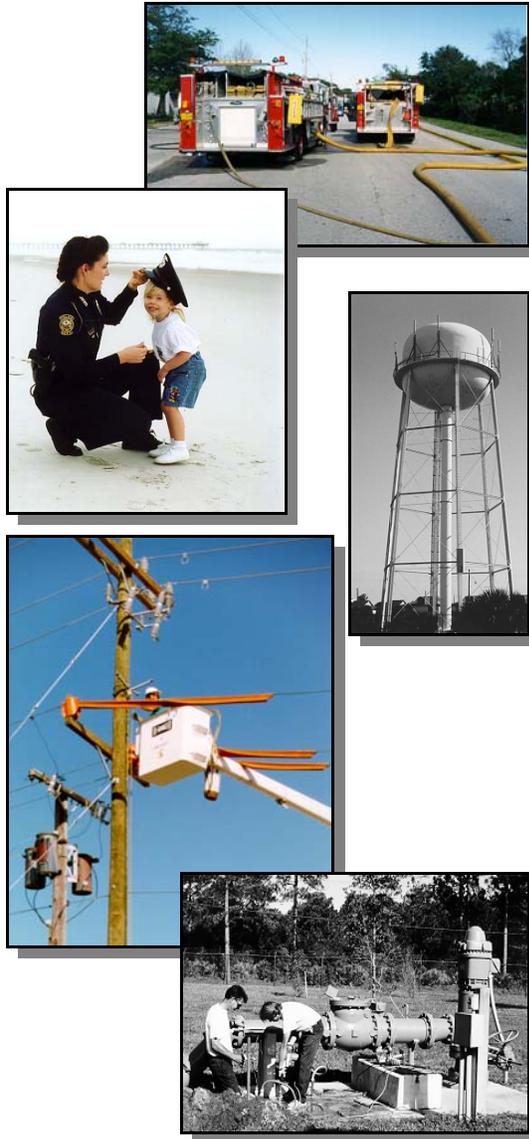
## Quality of Life Goals:

**Our mission is to create a city with a sense of community, where people feel safe and want to live, work and play.**

Our goals are:

	Quality of Life Goals	City Services Supporting the Goal
Public Safety	To feel safe from crime and have good emergency management services	Police, Fire & EMS (contractual), Building Inspection, Ocean Rescue
Environmental Protection	To live in a community that protects my health by providing safe water to drink, reliable garbage collection and clean waterways through the treatment of stormwater and wastewater, while preserving the environment for future generations	Water, Stormwater, Wastewater, Sanitation, Parks and Recreation
Sense of Community	To live in a community that provides parks, open space and recreational opportunities for all ages that give us a sense of community	Parks & Recreation, Special Events, Golf Course
Sense of Place and Neighborhood Vitality	To live in a City of vibrant neighborhoods that are clean, safe, encourage a sense of place and preserve property values	Planning & Development, Code Enforcement, Streets, Redevelopment
Responsible Government	To live in a community that has a fiscally responsible government that maximizes the use of public funds and provides great customer service	Finance, Executive
Reliable Electric Service	To live in a city that delivers reliable energy services while encouraging conservation and environmental responsibility with service that is above and beyond the expected	Beaches Energy Services

## City Services:



The City provides a full range of services:

- 24-hour Police Protection
- 24-hour Fire Protection & EMS (contractual)
- Maintenance of city streets, sidewalks, & lighting
- Building Inspection, Fire Marshal & Permitting Services
- Code Enforcement Services
- Animal Control Services
- 4.1 miles of lifeguard protected beach
- Oceanfront restrooms and showers, 26 acres of park facilities including softball and football fields, basketball courts, playground and picnic equipment, Carver Community Center, Huguenot Tennis Facility, and an 18-hole professionally staffed golf course
- 2 City Cemeteries
- Electric, Natural Gas, Water, Stormwater, Sewer and Sanitation services

### ***The Cost of City Services:***

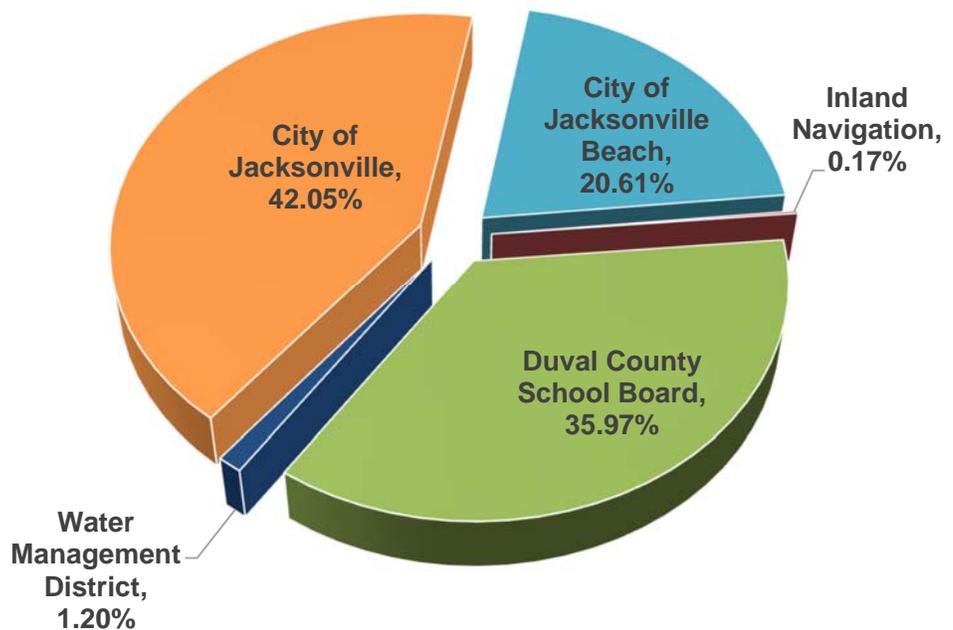
A home in Jacksonville Beach with an assessed median value of \$236,748 (and a homestead exemption of \$50,000) has a net taxable value of \$186,748 (\$211,748 for school districts). Based on 2021 planned millage rates, that homeowner will pay \$3,620 in property taxes. \$746 of that household's taxes (or \$62.16 per month) will be paid to the City of Jacksonville Beach. In comparison, the cost for cable TV service and internet service can exceed \$100 per month.

**Funding City Services:**

City services are funded from a variety of sources including property taxes, local option taxes, state shared revenues and utility rates. The City's millage rate is only a portion of the total property tax paid by property owners in Jacksonville Beach. Four other taxing authorities assess millage rates on property value. Taxes shown below are based on **median home value of \$236,748** for FY2021 with homestead exemptions of \$50,000 (\$25,000 for school district taxes).

**Where Your Property Tax Dollars Go:**

	Proposed FY 2021 Millage Rate	
	Millage Rate	Property Tax
<b>City of Jacksonville Beach</b>	<b>\$3.9947</b>	<b>\$749</b>
Inland Navigation	0.0320	\$6
Duval County School Board	6.1500	\$1,302
Water Management District	0.2335	\$44
City of Jacksonville	8.1512	\$1,522
<b>TOTAL</b>	<b>\$18.5614</b>	<b>\$3,620</b>





## Budget Calendar

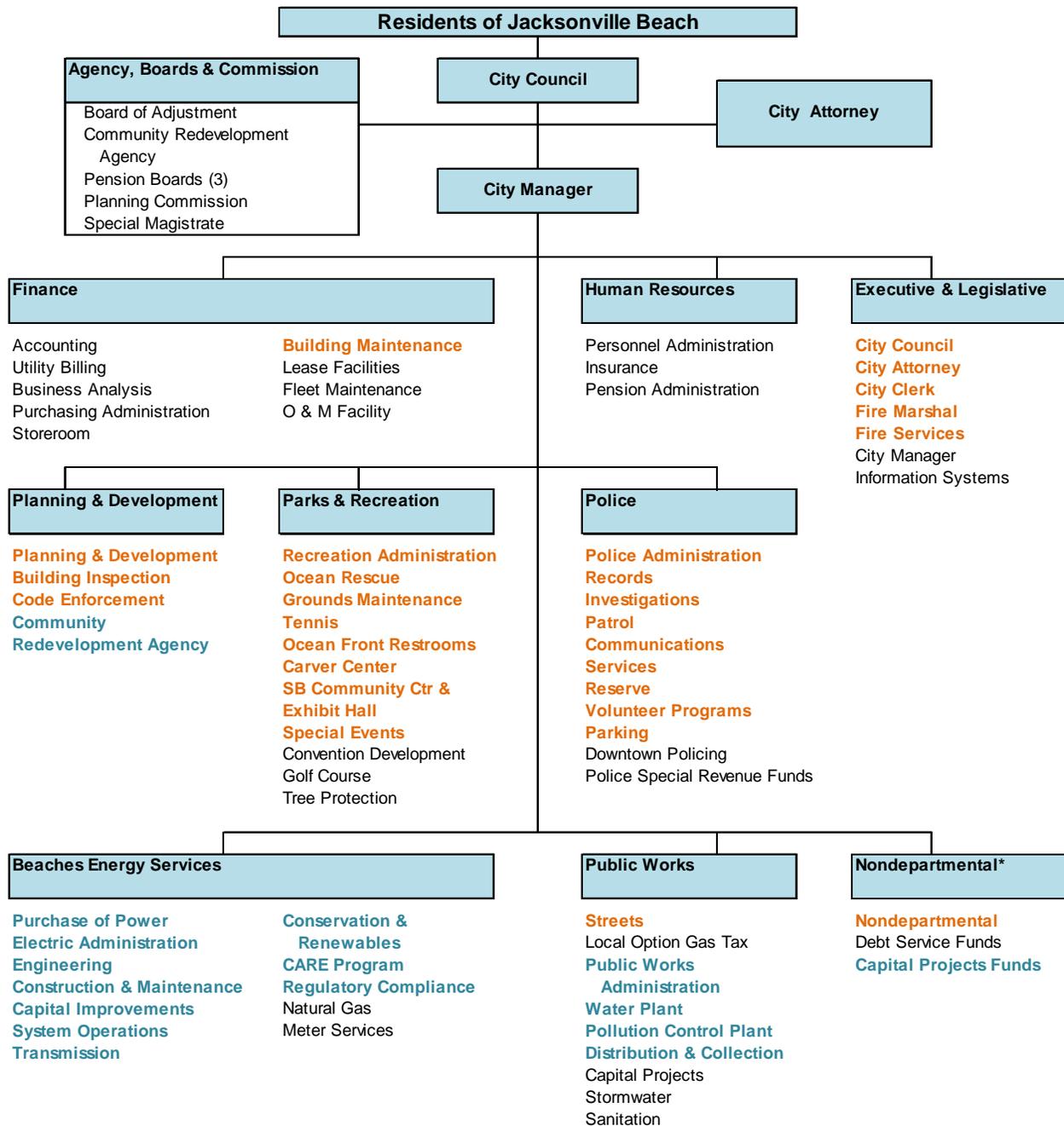
<i>Approximate Date</i>	<i>Required Budget Action</i>
February 1	Completion of budget projections for major funds Management review of budget calendar and budget instructions
March 15	Mid-year budget adjustment Departments submit 5-year capital improvement plan requests
May 1	Departments submit next year budget requests
May through June	City Manager, Chief Financial Officer and Budget Officer meet with Departments to review and revise all budget requests and business plans
June 1	Property Appraiser provides estimated preliminary taxable base for next budget year per FS 200.065
July 1	Property Appraiser submits Certificate of Taxable Value (DR420)
End of July	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)
First half of August	City Council workshops to review budgets and business plans
Second week in September	First public hearing on budget; adoption of tentative millage rate and proposed operating budget - Run TRIM budget ad in newspaper
Third week in September	Second (final) public hearing on budget: adoption of millage rate and operating budget

The City adopts its budget in accordance with Florida Statutes, Chapter 200, commonly referred to as the Truth in Millage Act (TRIM). The budget calendar complies with TRIM requirements.

The annual budget is prepared in accordance with state and local law and policy. Although the State does not require it to do so, the City prepares an operating budget for all funds.

Section 31 of the City of Jacksonville Beach's Charter gives the City Manager the duty to prepare and submit to the Council the annual budget estimate. Under the direction of the City Manager, budget preparation involves all levels of management throughout the budget process.

## City of Jacksonville Beach, Florida Organization Chart



*Funding Source Key:*

*General Fund*

*Other Major Funds: Electric, Water & Sewer, Redevelopment, Capital Projects*

\* See Executive & Legislative Department for these divisions.

**City of Jacksonville Beach - All Funds  
Combined Summary of Revenues and Expenditures**

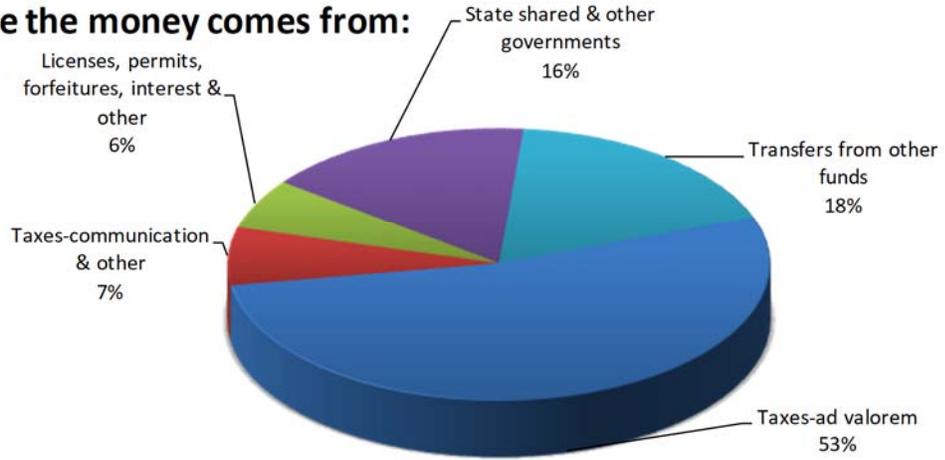
	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 104,885,936	\$ 107,177,832	\$ 118,286,895	\$ 112,596,046	\$ (5,690,849)	-4.8%
All other balances	144,617,146	154,369,122	163,662,701	175,389,611	11,726,910	7.2%
<b>Beginning Fund Balance</b>	<b>249,503,082</b>	<b>261,546,954</b>	<b>281,949,596</b>	<b>287,985,657</b>	<b>6,036,061</b>	2.1%
<b>Revenues</b>						
Taxes	24,271,318	27,197,352	25,474,214	26,448,385	974,171	3.8%
Permits & fees	650,985	942,090	599,900	511,605	(88,295)	-14.7%
Intergovernmental	6,361,849	4,835,488	4,618,714	3,990,024	(628,690)	-13.6%
Charges for services	116,502,818	115,765,920	118,168,859	119,304,160	1,135,301	1.0%
Fines & forfeitures	201,815	250,244	222,500	215,218	(7,282)	-3.3%
Interest & other	16,718,301	15,030,958	15,000,059	15,623,995	623,936	4.2%
Transfers in	8,246,292	6,049,499	5,844,417	6,265,654	421,237	7.2%
<b>Total Revenues</b>	<b>172,953,378</b>	<b>170,071,552</b>	<b>169,928,663</b>	<b>172,359,040</b>	<b>2,430,377</b>	1.4%
<b>Other Financing Sources</b>	<b>711,180</b>	<b>10,113,293</b>				
<b>Expenditures</b>						
Personal Services	29,638,503	31,678,049	34,669,503	33,300,749	(1,368,754)	-3.9%
Operating-Energy	58,386,953	56,390,521	60,502,600	59,912,920	(589,680)	-1.0%
Operating-All Other	37,173,688	38,507,809	42,818,965	45,404,152	2,585,187	6.0%
Capital Outlay	19,340,820	19,368,875	15,591,884	17,287,675	1,695,791	10.9%
Debt Service	5,363,374	4,850,677	4,453,100	2,213,000	(2,240,100)	-50.3%
Grants to Others	9,625	2,133	12,133	10,299	(1,834)	-15.1%
Transfers	8,246,292	6,049,499	5,844,417	6,265,654	421,237	7.2%
<b>Total Expenditures</b>	<b>158,159,255</b>	<b>156,847,563</b>	<b>163,892,602</b>	<b>164,394,450</b>	<b>501,848</b>	0.31%
<b>Other Financing Uses</b>	<b>3,461,431</b>	<b>2,934,639</b>				
<b>Change in Fund Balance</b>	<b>12,043,872</b>	<b>20,402,642</b>	<b>6,036,061</b>	<b>7,964,591</b>	1,928,530	32.0%
Unrestricted/unassigned	107,177,832	118,286,895	112,596,046	110,703,576	(1,892,469)	-1.7%
All other balances	154,369,122	163,662,701	175,389,611	185,246,671	9,857,060	5.6%
<b>Ending Fund Balance</b>	<b>\$ 261,546,954</b>	<b>\$ 281,949,596</b>	<b>\$ 287,985,657</b>	<b>\$ 295,950,248</b>	<b>\$ 7,964,591</b>	2.8%
<b>Expenditures by Department:</b>						
Executive & Legislative	1,301,625	1,450,672	1,561,857	2,030,805	\$468,948	30.0%
Finance	5,615,002	5,309,627	6,187,717	6,367,719	180,002	2.9%
Planning & Development	803,134	845,061	997,452	1,146,615	149,163	15.0%
Community Redevelopment	5,342,945	6,643,320	950,842	4,544,083	3,593,241	377.9%
Parks & Recreation	4,706,101	5,321,036	5,756,482	6,180,834	424,352	7.4%
Public Works	18,921,852	18,186,224	22,191,435	20,293,713	(1,897,722)	-8.6%
Police	10,126,822	10,403,746	11,174,892	11,287,901	113,009	1.0%
Fire	3,760,909	4,123,090	4,631,418	2,973,903	(1,657,515)	-35.8%
Beaches Energy Services	88,212,081	85,438,255	91,019,949	90,079,375	(940,574)	-1.0%
Human Resources	11,761,233	12,690,977	13,456,419	13,216,773	(239,646)	-1.8%
Information Systems	1,105,290	1,153,285	1,060,395	1,156,238	95,843	9.0%
Non-Departmental	6,502,262	5,282,271	4,903,744	5,116,490	212,746	4.3%
<b>Total Expenditures</b>	<b>\$ 158,159,255</b>	<b>\$ 156,847,563</b>	<b>\$ 163,892,602</b>	<b>\$ 164,394,450</b>	<b>\$ 501,848</b>	0.3%
<b>Expenditures by Major/Nonmajor Fund:</b>						
General Fund	21,165,880	21,629,793	24,027,407	23,792,976	(\$234,431)	-1.0%
Redevelopment	6,523,493	7,616,630	2,236,735	5,685,217	3,448,482	154.2%
General Capital Projects	1,763,444	3,012,232	2,097,194	1,543,400	(553,794)	-26.4%
Electric	85,446,205	82,495,442	87,901,099	87,199,386	(701,713)	-0.8%
Water & Sewer	11,198,940	11,657,137	13,265,003	12,081,994	(1,183,009)	-8.9%
<b>Total Major Funds</b>	<b>126,097,962</b>	<b>126,411,233</b>	<b>129,527,438</b>	<b>130,302,973</b>	<b>775,535</b>	0.6%
Nonmajor Governmental	4,655,956	2,091,772	1,853,060	2,413,712	560,652	30.3%
Nonmajor Enterprise	8,628,709	8,692,582	11,288,175	10,526,170	(762,005)	-6.8%
Internal Service	11,543,929	11,878,176	13,268,599	13,150,034	(118,565)	-0.9%
Pension	7,232,700	7,773,800	7,955,330	8,001,561	46,231	0.6%
<b>Total Nonmajor Funds</b>	<b>32,061,293</b>	<b>30,436,330</b>	<b>34,365,164</b>	<b>34,091,477</b>	<b>(273,687)</b>	-0.8%
<b>Total Expenditures</b>	<b>\$ 158,159,255</b>	<b>\$ 156,847,563</b>	<b>\$ 163,892,602</b>	<b>\$ 164,394,450</b>	<b>\$ 501,848</b>	0.31%
Total Expenditures	\$158,159,255	\$156,847,563	\$163,892,602	\$164,394,450	\$501,848	0.3%
less: Internal Service Charges	11,543,929	11,878,176	13,268,599	13,150,034	(\$118,565)	-0.9%
less: Transfers	8,246,292	6,049,499	5,844,417	6,265,654	\$421,237	7.2%
<b>Net Budgeted Expenditures</b>	<b>\$ 138,369,035</b>	<b>\$ 138,919,888</b>	<b>\$ 144,779,586</b>	<b>\$ 144,978,762</b>	<b>\$ 199,176</b>	0.14%

**General Fund**  
**Combined Summary of Revenues and Expenditures**

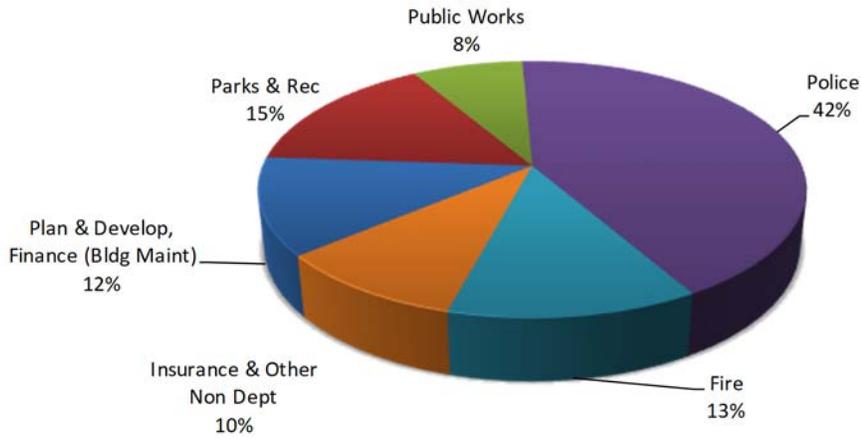
	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	%
						Change
Unrestricted/unassigned	\$ 222,312	\$ 115,202	\$ 629,604	\$ 629,604	\$ -	0.0%
All other balances	10,570,629	11,229,177	12,280,594	12,280,594	-	0.0%
<b>Beginning Fund Balance</b>	<b>\$ 10,792,941</b>	<b>\$ 11,344,379</b>	<b>\$ 12,910,198</b>	<b>\$ 12,910,198</b>	<b>\$ -</b>	<b>0.0%</b>
<b>Revenues</b>						
Taxes	11,345,065	13,539,352	13,638,446	14,244,279	605,833	4.4%
Licenses & permits	650,985	942,090	599,900	511,605	(88,295)	-14.7%
Intergovernmental	4,690,279	4,600,314	4,480,714	3,848,024	(632,690)	-14.1%
Charges for services	439,344	559,814	399,000	440,139	41,139	10.3%
Fines & forfeitures	132,524	182,042	160,500	151,271	(9,229)	-5.8%
Interest & other	491,596	904,048	397,527	328,102	(69,425)	-17.5%
Transfers in	4,317,678	4,386,069	4,351,320	4,269,557	(81,763)	-1.9%
<b>Total Revenues</b>	<b>22,067,471</b>	<b>25,113,729</b>	<b>24,027,407</b>	<b>23,792,976</b>	<b>(234,431)</b>	<b>-1.0%</b>
<b>Other Financing Sources</b>						
<b>Expenditures</b>						
Personal Services	14,141,052	15,266,493	16,888,185	14,494,033	(2,394,152)	-14.2%
Operating-All Other	4,769,513	5,074,265	5,712,289	7,720,644	2,008,355	35.2%
Capital Outlay	546,690	641,902	574,800	213,000	(361,800)	-62.9%
Debt Service-Principal	-	-	-	-	-	0.0%
Debt Service-Interest & Other	-	-	-	-	-	0.0%
Grants to Others	4,625	2,133	2,133	299	(1,834)	-86.0%
Transfers	1,704,000	645,000	850,000	1,365,000	515,000	60.6%
<b>Total Expenditures</b>	<b>21,165,880</b>	<b>21,629,793</b>	<b>24,027,407</b>	<b>23,792,976</b>	<b>(234,431)</b>	<b>-1.0%</b>
<b>Other Financing Uses</b>						
	<b>350,153</b>	<b>1,918,117</b>				
<b>Change in Fund Balance</b>	<b>551,438</b>	<b>1,565,819</b>	<b>-</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>
Unrestricted/unassigned	115,202	629,604	629,604	629,604	0	0.0%
All other balances	11,229,177	12,280,594	12,280,594	12,280,594	-	0.0%
<b>Ending Fund Balance</b>	<b>\$ 11,344,379</b>	<b>\$ 12,910,198</b>	<b>\$ 12,910,198</b>	<b>\$ 12,910,198</b>	<b>\$ 0</b>	<b>0.0%</b>
<b>Expenditures by Department:</b>						
Executive & Legislative	\$ 745,964	\$ 933,769	\$ 895,969	\$ 1,340,762	\$ 444,793	49.6%
Finance	438,963	361,174	428,703	421,833	(6,870)	-1.6%
Planning & Development	803,134	845,061	997,452	1,146,615	149,163	15.0%
Parks & Recreation	3,095,809	3,274,468	3,482,070	3,669,675	187,605	5.4%
Public Works	1,541,836	1,655,243	1,744,188	1,852,418	108,230	6.2%
Police	8,572,607	9,323,577	9,812,557	10,086,180	273,623	2.8%
Fire	3,760,909	4,123,090	4,631,418	2,973,903	(1,657,515)	-35.8%
Non-Departmental	2,206,660	1,113,411	2,035,050	2,301,590	266,540	13.1%
<b>Total Expenditures</b>	<b>\$ 21,165,880</b>	<b>\$ 21,629,793</b>	<b>\$ 24,027,407</b>	<b>\$ 23,792,976</b>	<b>\$ (234,431)</b>	<b>-1.0%</b>

# General Fund

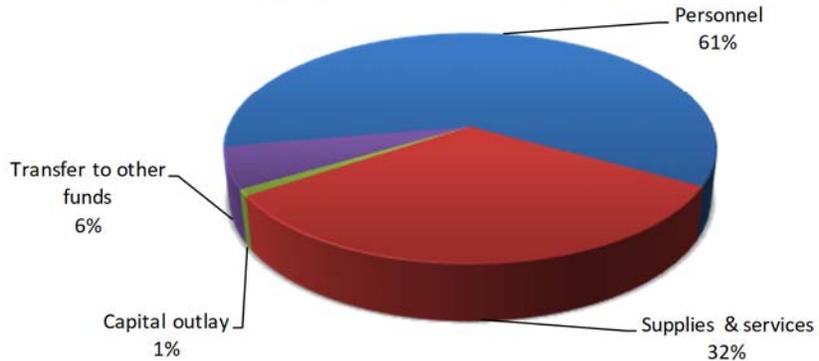
## Where the money comes from:



## What it pays for-by department:



## What it pays for-by category:



**General Fund  
Summary of Revenues**

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
<b><u>Taxes</u></b>						
Property Tax	\$ 9,574,532	\$ 11,750,928	\$ 11,871,082	\$ 12,607,917	\$ 736,835	6.2%
Local Communications Services	1,147,038	1,150,717	1,122,674	1,142,952	20,278	1.8%
Other taxes	623,495	637,707	644,690	493,410	(151,280)	-23.5%
<b>Total Taxes</b>	<b>11,345,065</b>	<b>13,539,352</b>	<b>13,638,446</b>	<b>14,244,279</b>	<b>605,833</b>	<b>4.4%</b>
<b><u>Licenses &amp; Permits</u></b>						
Building permits	489,915	653,580	424,200	360,570	(63,630)	-15.0%
Other licenses and permits	161,070	288,510	175,700	151,035	(24,665)	-14.0%
<b>Total Licenses and Permits</b>	<b>650,985</b>	<b>942,090</b>	<b>599,900</b>	<b>511,605</b>	<b>(88,295)</b>	<b>-14.7%</b>
<b><u>Intergovernmental Revenues</u></b>						
8th cent motor fuel	196,948	200,478	198,917	161,626	(37,291)	-18.7%
Sales tax distribution	637,297	668,811	643,670	526,308	(117,362)	-18.2%
State 1/2 cent tax	2,523,346	2,592,384	2,548,579	2,062,639	(485,940)	-19.1%
Other intergovernmental revenues	427,511	194,480	139,660	120,935	(18,725)	-13.4%
Duval county in Lieu of Taxes	734,178	756,203	778,889	802,256	23,367	3.0%
911 Rebate	170,999	187,958	170,999	174,260	3,261	1.9%
<b>Total Intergovernmental Revenues</b>	<b>4,690,279</b>	<b>4,600,314</b>	<b>4,480,714</b>	<b>3,848,024</b>	<b>(632,690)</b>	<b>-14.1%</b>
<b><u>Charges for Services</u></b>						
Lien Certificates	35,950	40,032	37,000	37,497	497	1.3%
Cemetery services	7,830	12,430	4,000	8,328	4,328	108.2%
Recreation programs	194,072	196,571	164,000	166,196	2,196	1.3%
Contracted services	-	-	-	-	-	0.0%
Other Charges and Fees	201,492	310,781	194,000	228,119	34,119	17.6%
<b>Total Services</b>	<b>439,344</b>	<b>559,814</b>	<b>399,000</b>	<b>440,139</b>	<b>41,139</b>	<b>10.3%</b>
<b><u>Fines &amp; Forfeitures</u></b>						
Court Fines	46,339	59,337	71,000	52,601	(18,399)	-25.9%
Parking violations	39,727	100,414	51,000	61,493	10,493	20.6%
Code enforcement board	22,600	500	12,000	14,184	2,184	18.2%
Other Fines and Forfeits	23,858	21,791	26,500	22,993	(3,507)	-13.2%
<b>Total Fines &amp; Forfeitures</b>	<b>132,524</b>	<b>182,042</b>	<b>160,500</b>	<b>151,271</b>	<b>(9,229)</b>	<b>-5.8%</b>
<b><u>Interest &amp; Other Revenue</u></b>						
Interest on investments	87,751	579,249	198,527	129,102	(69,425)	-35.0%
Other revenues	403,845	324,799	199,000	199,000	-	0.0%
<b>Total Other Revenues</b>	<b>491,596</b>	<b>904,048</b>	<b>397,527</b>	<b>328,102</b>	<b>(69,425)</b>	<b>-17.5%</b>
<b><u>Transfers In</u></b>						
Transfer from Electric Utility	3,675,155	3,701,171	3,716,299	3,635,350	(80,949)	-2.2%
Transfer from Gas Tax	372,000	372,000	372,000	372,000	-	0.0%
Transfer from Others Misc.	270,523	312,898	263,021	262,207	(814)	-0.3%
<b>Total Transfers</b>	<b>4,317,678</b>	<b>4,386,069</b>	<b>4,351,320</b>	<b>4,269,557</b>	<b>(81,763)</b>	<b>-1.9%</b>
<b>Total Revenue</b>	<b>\$ 22,067,471</b>	<b>\$ 25,113,729</b>	<b>\$ 24,027,407</b>	<b>\$ 23,792,976</b>	<b>\$ (234,431)</b>	<b>-1.0%</b>

**General Fund  
Summary of Expenditures**

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	%
						Change
<b><u>Executive &amp; Legislative</u></b>						
City Council	\$ 163,139	\$ 158,312	\$ 176,928	\$ 178,607	\$ 1,679	0.9%
City Attorney	279,401	436,680	329,729	473,918	144,189	43.7%
City Clerk	303,424	338,777	389,312	414,645	25,333	6.5%
Fire Marshal's Office	-	-	-	273,592	273,592	0.0%
Total	<u>745,964</u>	<u>933,769</u>	<u>895,969</u>	<u>1,340,762</u>	<u>444,793</u>	49.6%
<b><u>Finance</u></b>						
Building Maintenance	438,963	361,174	428,703	421,833	(6,870)	-1.6%
<b><u>Planning &amp; Development</u></b>						
Planning & Development	224,988	236,786	246,147	349,402	103,255	41.9%
Building Inspections	413,351	439,643	546,465	669,972	123,507	22.6%
Code Enforcement	164,795	168,632	204,840	127,241	(77,599)	-37.9%
Total	<u>803,134</u>	<u>845,061</u>	<u>997,452</u>	<u>1,146,615</u>	<u>149,163</u>	15.0%
<b><u>Parks &amp; Recreation</u></b>						
Administration	656,553	641,249	645,033	679,867	34,834	5.4%
Ocean Rescue	743,533	777,708	852,613	913,405	60,792	7.1%
Grounds Maintenance	1,076,837	1,218,399	1,296,896	1,400,936	104,040	8.0%
Cemetery Maintenance	102,659	89,463	127,338	81,765	(45,573)	-35.8%
Dog Park	18,029	16,281	15,500	26,500	11,000	71.0%
Tennis	158,180	163,288	160,746	175,200	14,454	9.0%
Oceanfront Restrooms	135,254	129,417	131,632	127,750	(3,882)	-2.9%
Carver Center	137,358	143,340	158,841	170,273	11,432	7.2%
Special Events	28,985	61,048	70,661	73,979	3,318	4.7%
Exhibition Hall	38,421	34,276	22,810	20,000	(2,810)	-12.3%
Total	<u>3,095,809</u>	<u>3,274,468</u>	<u>3,482,070</u>	<u>3,669,675</u>	<u>187,605</u>	5.4%
<b><u>Public Works</u></b>						
Streets	1,541,836	1,655,243	1,744,188	1,852,418	108,230	6.2%
<b><u>Police</u></b>						
Administration	1,032,687	1,185,676	1,209,579	1,316,855	107,276	8.9%
Records	195,538	193,399	252,806	277,634	24,828	9.8%
Investigative	1,602,075	1,740,128	1,627,277	1,715,744	88,467	5.4%
Patrol	4,075,349	4,513,233	4,823,391	4,804,948	(18,443)	-0.4%
Communications	848,064	815,053	942,548	1,004,001	61,453	6.5%
Ancillary Services	589,540	691,734	714,765	725,459	10,694	1.5%
Police Reserves	62,484	57,174	67,165	79,042	11,877	17.7%
Parking	156,741	120,700	161,026	129,173	(31,853)	-19.8%
Volunteer Programs	10,128	6,480	14,000	33,324	19,324	138.0%
Total	<u>8,572,607</u>	<u>9,323,577</u>	<u>9,812,557</u>	<u>10,086,180</u>	<u>273,623</u>	2.8%
<b><u>Fire</u></b>						
Fire Services	3,760,909	4,123,090	4,631,418	2,973,903	(1,657,515)	-35.8%
Total	<u>3,760,909</u>	<u>4,123,090</u>	<u>4,631,418</u>	<u>2,973,903</u>	<u>(1,657,515)</u>	-35.8%
<b><u>Non-departmental</u></b>						
Non-departmental	2,206,660	1,113,411	2,035,050	2,301,590	266,540	13.1%
<b>Total Expenditures</b>	<b><u>\$ 21,165,880</u></b>	<b><u>\$ 21,629,793</u></b>	<b><u>\$ 24,027,407</u></b>	<b><u>\$ 23,792,976</u></b>	<b><u>\$ (234,431)</u></b>	<b>-1.0%</b>
<b><u>Resource Allocation:</u></b>						
Personal Services	\$ 14,141,052	\$ 15,266,493	\$ 16,888,185	\$ 14,494,033	\$ (2,394,152)	-14.2%
Operating-All Other	4,769,513	5,074,265	5,712,289	7,720,644	2,008,355	35.2%
Capital Outlay	546,690	641,902	574,800	213,000	(361,800)	-62.9%
Grants to Others	4,625	2,133	2,133	299	(1,834)	-86.0%
Transfers	1,704,000	645,000	850,000	1,365,000	515,000	60.6%
<b>Total Expenditures</b>	<b><u>\$ 21,165,880</u></b>	<b><u>\$ 21,629,793</u></b>	<b><u>\$ 24,027,407</u></b>	<b><u>\$ 23,792,976</u></b>	<b><u>\$ (234,431)</u></b>	<b>-1.0%</b>

**Major Fund - Community Redevelopment Agency  
Combined Summary of Revenues and Expenditures**

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Original Budget 2020</u>	<u>Proposed Budget 2021</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	23,180,048	26,947,845	32,040,413	39,310,915	7,270,502	22.7%
<b>Beginning Fund Balance</b>	<b>23,180,048</b>	<b>26,947,845</b>	<b>32,040,413</b>	<b>39,310,915</b>	<b>7,270,502</b>	22.7%
<b>Revenues</b>						
Taxes	10,310,397	10,956,993	9,260,128	9,633,307	373,179	4.0%
Licenses & permits	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	0.0%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	178,492	(3,184,610)	247,109	253,850	6,741	2.7%
Transfers in	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>10,488,889</b>	<b>7,772,383</b>	<b>9,507,237</b>	<b>9,887,157</b>	<b>379,920</b>	4.0%
<b>Other Financing Sources</b>	<b>5,584</b>	<b>4,936,815</b>				
<b>Expenditures</b>						
Personal Services	897,289	1,022,107	1,317,440	1,337,810	20,370	1.5%
Operating-Power	-	-	-	-	-	0.0%
Operating-All Other	674,116	624,853	817,995	826,657	8,662	1.1%
Capital Outlay	4,952,089	5,969,669	101,300	3,520,750	3,419,450	3375.6%
Debt Service-Principal	-	-	-	-	-	0.0%
Debt Service-Interest & Other	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>6,523,493</b>	<b>7,616,630</b>	<b>2,236,735</b>	<b>5,685,217</b>	<b>3,448,482</b>	154.2%
<b>Other Financing Uses</b>	<b>203,183</b>	<b>-</b>				
<b>Change in Fund Balance</b>	<b>3,767,797</b>	<b>5,092,568</b>	<b>7,270,502</b>	<b>4,201,940</b>	<b>(3,068,562)</b>	-42.2%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	26,947,845	32,040,413	39,310,915	43,512,855	4,201,940	10.7%
<b>Ending Fund Balance</b>	<b>\$ 26,947,845</b>	<b>\$ 32,040,413</b>	<b>\$ 39,310,915</b>	<b>\$ 43,512,855</b>	<b>\$ 4,201,940</b>	10.7%
<b>Expenditures by Department:</b>						
Executive & Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Finance	-	-	-	-	-	0.0%
Planning & Development	-	-	-	-	-	0.0%
Community Redevelopment	5,342,945	6,643,320	950,842	4,544,083	3,593,241	377.9%
Parks & Recreation	-	-	-	-	-	0.0%
Public Works	-	-	-	-	-	0.0%
Police	1,180,548	973,310	1,285,893	1,141,134	(144,759)	-11.3%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	-	-	-	-	-	0.0%
Human Resources	-	-	-	-	-	0.0%
Information Systems	-	-	-	-	-	0.0%
Non-Departmental	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 6,523,493</b>	<b>\$ 7,616,630</b>	<b>\$ 2,236,735</b>	<b>\$ 5,685,217</b>	<b>\$ 3,448,482</b>	154.2%

**Major Fund: General Capital Projects  
Combined Summary of Revenues and Expenditures**

	<b>Actual 2018</b>	<b>Actual 2019</b>	<b>Original Budget 2020</b>	<b>Proposed Budget 2021</b>	<b>Increase (Decrease)</b>	<b>% Change</b>
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	7,586,609	8,188,574	7,458,751	6,762,557	(696,194)	-9.3%
<b>Beginning Fund Balance</b>	<b>7,586,609</b>	<b>8,188,574</b>	<b>7,458,751</b>	<b>6,762,557</b>	<b>(696,194)</b>	<b>-9.3%</b>
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	0.0%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	42,236	246,242	70,000	70,000	-	0.0%
Transfers in	2,236,917	880,000	1,331,000	1,834,000	503,000	37.8%
<b>Total Revenues</b>	<b>2,279,153</b>	<b>1,126,242</b>	<b>1,401,000</b>	<b>1,904,000</b>	<b>503,000</b>	<b>35.9%</b>
<b>Other Financing Sources</b>	<b>86,256</b>	<b>1,156,167</b>				
<b>Expenditures</b>						
Personal Services	-	-	-	-	-	0.0%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	229,598	1,230,921	157,000	157,000	-	0.0%
Capital Outlay	1,533,846	1,781,311	1,940,194	1,386,400	(553,794)	-28.5%
Debt Service-Principal	-	-	-	-	-	0.0%
Debt Service-Interest & Other	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>1,763,444</b>	<b>3,012,232</b>	<b>2,097,194</b>	<b>1,543,400</b>	<b>(553,794)</b>	<b>-26.4%</b>
<b>Other Financing Uses</b>						
<b>Change in Fund Balance</b>	<b>601,965</b>	<b>(729,823)</b>	<b>(696,194)</b>	<b>360,600</b>	<b>1,056,794</b>	<b>-151.8%</b>
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	8,188,574	7,458,751	6,762,557	7,123,157	360,600	5.3%
<b>Ending Fund Balance</b>	<b>\$ 8,188,574</b>	<b>\$ 7,458,751</b>	<b>\$ 6,762,557</b>	<b>\$ 7,123,157</b>	<b>\$ 360,600</b>	<b>5.3%</b>
<b>Expenditures by Department:</b>						
Executive & Legislative	-	-	-	-	-	0.0%
Finance	-	-	-	-	-	0.0%
Planning & Development	-	-	-	-	-	0.0%
Community Redevelopment	-	-	-	-	-	0.0%
Parks & Recreation	-	-	-	-	-	0.0%
Public Works	-	-	-	-	-	0.0%
Police	-	-	-	-	-	0.0%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	-	-	-	-	-	0.0%
Personnel	-	-	-	-	-	0.0%
Information Systems	-	-	-	-	-	0.0%
Non-Departmental	1,763,444	3,012,232	2,097,194	1,543,400	(553,794)	-26.4%
<b>Total Expenditures</b>	<b>\$ 1,763,444</b>	<b>\$ 3,012,232</b>	<b>\$ 2,097,194</b>	<b>\$ 1,543,400</b>	<b>\$ (553,794)</b>	<b>-26.4%</b>
<b>Expenditures by Fund:</b>						
General Capital Projects	1,763,444	3,012,232	2,097,194	1,543,400	-\$553,794	-26.4%
Downtown Capital Projects					0	0.0%
Infrastructure Capital Projects					0	0.0%
Dog Park					0	0.0%
<b>TOTAL</b>	<b>\$ 1,763,444</b>	<b>\$ 3,012,232</b>	<b>\$ 2,097,194</b>	<b>\$ 1,543,400</b>	<b>\$ (553,794)</b>	<b>-26%</b>

**Major Fund - Electric Utility**  
**Combined Summary of Revenues and Expenses**

	<u>Actual 2018</u>	<u>Actual 2019</u>	<u>Original Budget 2020</u>	<u>Proposed Budget 2021</u>	<u>Increase (Decrease)</u>	<u>% Change</u>
Unrestricted	\$ 71,221,921	\$ 70,727,368	\$ 72,810,657	\$ 66,978,198	\$ (5,832,459)	-8.0%
Restricted	8,427,406	8,360,489	8,179,409	8,224,765	45,356	0.6%
<b>Beginning Fund Balance</b>	<b>79,649,327</b>	<b>79,087,857</b>	<b>80,990,066</b>	<b>75,202,963</b>	<b>(5,787,103)</b>	<b>-7.1%</b>
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	168,803	8,000	-	-	-	0.0%
Charges for services	82,536,071	79,205,106	81,083,144	82,009,467	926,323	1.1%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	1,691,471	3,665,402	868,755	651,015	(217,740)	-25.1%
Transfers in	162,097	162,097	162,097	162,097	-	0.0%
<b>Total Revenues</b>	<b>84,558,442</b>	<b>83,040,605</b>	<b>82,113,996</b>	<b>82,822,579</b>	<b>708,583</b>	<b>0.9%</b>
<b>Other Financing Sources</b>	<b>450,066</b>	<b>1,648,513</b>				
<b>Expenses</b>						
Personal Services	6,357,822	6,550,753	6,653,581	7,104,909	451,328	6.8%
Operating-Energy	57,225,686	55,264,614	59,238,707	58,775,678	(463,029)	-0.8%
Operating-All Other	7,884,410	7,373,463	8,823,306	8,928,772	105,466	1.2%
Capital Outlay	7,603,825	6,909,491	6,671,000	7,270,000	599,000	9.0%
Debt Service-Principal	2,311,825	2,391,340	2,479,690	1,266,350	(1,213,340)	-48.9%
Debt Service-Interest & Other	257,481	174,609	135,516	35,327	(100,189)	-73.9%
Grants to Others	-	-	-	-	-	0.0%
Transfers	3,805,155	3,831,171	3,899,299	3,818,350	(80,949)	-2.1%
<b>Total Expenses</b>	<b>85,446,205</b>	<b>82,495,442</b>	<b>87,901,099</b>	<b>87,199,386</b>	<b>(701,713)</b>	<b>-0.8%</b>
<b>Other Financing Uses</b>	<b>123,773</b>	<b>291,468</b>				
<b>Change in Fund Balance</b>	<b>(561,470)</b>	<b>1,902,208</b>	<b>(5,787,103)</b>	<b>(4,376,807)</b>	<b>1,410,296</b>	<b>-24.4%</b>
Unrestricted	70,727,368	72,810,657	66,978,198	62,601,390	(4,376,807)	-6.5%
Restricted	8,360,489	8,179,409	8,224,765	8,224,765	-	0.0%
<b>Ending Fund Balance</b>	<b>\$ 79,087,857</b>	<b>\$ 80,990,066</b>	<b>\$ 75,202,963</b>	<b>\$ 70,826,155</b>	<b>\$ (4,376,807)</b>	<b>-5.8%</b>
<b>Expenses by Division</b>						
	(2)	0				
Purchased Power	\$ 57,225,686	\$ 55,264,614	\$ 59,238,707	\$ 58,775,678	\$ (463,029)	-0.8%
Administration	11,734,239	11,508,733	11,860,170	10,482,816	(1,377,354)	-11.6%
Engineering	1,057,752	1,077,631	2,420,592	1,717,656	(702,936)	-29.0%
Relay & Substations	948,364	796,187	1,327,408	2,363,917	1,036,509	78.1%
Construction & Maintenance	4,925,807	4,378,937	4,876,619	5,061,996	185,377	3.8%
Capital Projects	3,227,042	3,604,995	3,150,000	3,639,000	489,000	15.5%
System Operations	1,511,511	1,619,560	2,251,335	1,820,659	(430,676)	-19.1%
Transmission	3,672,297	2,995,956	935,500	1,470,500	535,000	57.2%
Conservation & Renewables	295,632	301,583	513,745	519,988	6,243	1.2%
Storeroom	(143,961)	220,157	240,616	251,450	10,834	4.5%
CARE	69,472	58,144	60,000	60,000	-	0.0%
Regulatory Compliance	922,363	668,943	1,026,407	1,035,726	9,319	0.9%
<b>Total Expenses</b>	<b>\$ 85,446,205</b>	<b>\$ 82,495,442</b>	<b>\$ 87,901,099</b>	<b>\$ 87,199,386</b>	<b>\$ (701,713)</b>	<b>-0.8%</b>

**Major Fund - Water & Sewer Utility**  
**Combined Summary of Revenues and Expenses**

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted	\$ 17,704,375	\$ 20,454,603	\$ 24,744,777	\$ 26,184,791	\$ 1,440,014	5.8%
Restricted	1,402,142	1,401,498	1,400,994	1,400,994	-	0.0%
<b>Beginning Fund Balance</b>	<b>19,106,517</b>	<b>21,856,101</b>	<b>26,145,771</b>	<b>27,585,785</b>	<b>1,440,014</b>	<b>5.5%</b>
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	63,311	-	-	-	-	0.0%
Charges for services	14,182,011	14,722,619	14,272,184	14,386,435	114,251	0.8%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	521,912	1,104,090	432,833	495,730	62,897	14.5%
Transfers in	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>14,767,234</b>	<b>15,826,709</b>	<b>14,705,017</b>	<b>14,882,165</b>	<b>177,148</b>	<b>1.2%</b>
<b>Other Financing Sources</b>		<b>270,142</b>				
<b>Expenses</b>						
Personal Services	2,905,982	3,105,885	3,344,448	3,515,883	171,435	5.1%
Operating-Power	-	-	-	-	-	0.0%
Operating-All Other	3,836,862	3,658,118	4,294,671	4,274,263	(20,408)	-0.5%
Capital Outlay	2,563,252	3,007,633	3,651,990	3,244,525	(407,465)	-11.2%
Debt Service-Principal	1,613,175	1,668,660	1,733,310	883,650	(849,660)	-49.0%
Debt Service-Interest & Other	179,669	121,841	104,584	27,673	(76,911)	-73.5%
Grants to Others	5,000	-	10,000	10,000	-	0.0%
Transfers	95,000	95,000	126,000	126,000	-	0.0%
<b>Total Expenses</b>	<b>11,198,940</b>	<b>11,657,137</b>	<b>13,265,003</b>	<b>12,081,994</b>	<b>(1,183,009)</b>	<b>-8.9%</b>
<b>Other Financing Uses</b>	<b>818,710</b>	<b>150,044</b>				
<b>Change in Fund Balance</b>	<b>2,749,584</b>	<b>4,289,670</b>	<b>1,440,014</b>	<b>2,800,171</b>	<b>1,360,157</b>	<b>94.5%</b>
Unrestricted	20,454,603.34	24,744,777	26,184,791	28,984,962	2,800,171	10.7%
Restricted	1,401,498	1,400,994	1,400,994	1,400,994	-	0.0%
<b>Ending Fund Balance</b>	<b>\$ 21,856,101</b>	<b>\$ 26,145,771</b>	<b>\$ 27,585,785</b>	<b>\$ 30,385,956</b>	<b>\$ 2,800,171</b>	<b>10.2%</b>
<b>Expenses by Division</b>						
Administration	\$ 3,486,173	\$ 3,595,253	\$ 3,678,961	\$ 2,734,428	\$ (944,533)	-25.7%
Water Plant	1,292,867	2,090,979	1,974,063	1,580,284	(393,779)	-19.9%
Pollution Control Plant	2,568,966	2,774,600	3,645,604	4,312,147	666,543	18.3%
Distribution & Collection	3,669,245	3,192,449	2,836,850	2,325,610	(511,240)	-18.0%
Capital Projects	181,689	3,855	1,129,525	1,129,525	-	0.0%
<b>Total Expenses</b>	<b>\$ 11,198,940</b>	<b>\$ 11,657,137</b>	<b>\$ 13,265,003</b>	<b>\$ 12,081,994</b>	<b>\$ (1,183,009)</b>	<b>-8.9%</b>

**All Nonmajor Governmental Funds  
Combined Summary of Revenues and Expenditures**

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 36,917	\$ 21,756	\$ 0	\$ 0	\$ -	0.0%
All other balances	6,475,309	5,620,110	7,326,723	8,310,039	983,316	13.4%
<b>Beginning Fund Balance</b>	<b>6,512,226</b>	<b>5,641,866</b>	<b>7,326,723</b>	<b>8,310,039</b>	<b>983,316</b>	<b>13.4%</b>
<b>Revenues</b>						
Taxes	2,615,856	2,701,007	2,575,640	2,570,799	(4,841)	-0.2%
Licenses & permits	-	-	-	-	-	0.0%
Intergovernmental	142,366	211,970	138,000	142,000	4,000	2.9%
Charges for services	3,675	-	-	-	-	0.0%
Fines & forfeitures	69,291	68,202	62,000	63,947	1,947	3.1%
Interest & other	49,508	244,672	60,736	70,610	9,874	16.3%
Transfers in	985,600	471,333	-	-	-	0.0%
<b>Total Revenues</b>	<b>3,866,296</b>	<b>3,697,184</b>	<b>2,836,376</b>	<b>2,847,356</b>	<b>10,980</b>	<b>0.4%</b>
<b>Other Financing Sources</b>	<b>17,635</b>	<b>89,459</b>				
<b>Expenditures</b>						
Personal Services	73,261	55,737	63,532	46,632	(16,900)	-26.6%
Operating-All Other	250,455	300,789	755,528	1,258,080	502,552	66.5%
Capital Outlay	1,311,050	196,738	520,000	595,000	75,000	14.4%
Debt Service-Principal	980,000	490,000	-	-	-	0.0%
Debt Service-Interest & Other	21,224	4,227	-	-	-	0.0%
Transfers	2,019,966	1,044,281	514,000	514,000	-	0.0%
<b>Total Expenditures</b>	<b>4,655,956</b>	<b>2,091,772</b>	<b>1,853,060</b>	<b>2,413,712</b>	<b>560,652</b>	<b>30.3%</b>
<b>Other Financing Uses</b>	<b>98,335</b>	<b>10,014</b>				
<b>Change in Fund Balance</b>	<b>(870,360)</b>	<b>1,684,857</b>	<b>983,316</b>	<b>433,644</b>	<b>(549,672)</b>	<b>-55.9%</b>
Restricted Fund Balance	21,756	0	0	0	-	0.0%
Unrestricted Fund Balance	5,620,110	7,326,723	8,310,039	8,743,683	433,644	5.2%
<b>Ending Fund Balance</b>	<b>\$ 5,641,866</b>	<b>\$ 7,326,723</b>	<b>\$ 8,310,039</b>	<b>\$ 8,743,683</b>	<b>\$ 433,644</b>	<b>5.2%</b>
<b>Expenditures by Department:</b>						
Executive & Legislative	\$ 679	\$ 468	\$ 10,000	\$ 10,000	\$ -	0.0%
Parks & Recreation	765,874	278,925	266,028	341,493	75,465	28.4%
Public Works	983,577	548,891	729,090	730,132	1,042	0.1%
Police	373,667	106,859	76,442	60,587	(15,855)	-20.7%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	-	-	-	-	-	0.0%
Human Resources	-	-	-	-	-	0.0%
Information Systems						
Non-Departmental	2,532,158	1,156,629	771,500	1,271,500	500,000	64.8%
<b>Total Expenditures</b>	<b>\$ 4,655,956</b>	<b>\$ 2,091,772</b>	<b>\$ 1,853,060</b>	<b>\$ 2,413,712</b>	<b>\$ 560,652</b>	<b>30.3%</b>
<b>Expenditures by Fund:</b>						
Convention Development	\$ 620,119	\$ 133,552	\$ 121,028	\$ 196,493	\$ 75,465	62.4%
Court Cost Training	20,633	13,135	12,200	9,407	(2,793)	-22.9%
Local Option Gas Tax	983,577	548,891	729,090	730,132	1,042	0.1%
Half-cent Infrastructure Surtax	1,521,610	646,062	321,500	821,500	500,000	155.5%
Community Develop. Block Grant	142,366	142,366	142,000	142,000	-	0.0%
Radio Communication	679	468	10,000	10,000	-	0.0%
Justice Assistance Grant	-	57,403	-	-	-	0.0%
Tree Protection	3,390	3,008	3,000	3,000	-	0.0%
Law Enforcement Trust Fund	35,749	30,855	38,242	20,100	(18,142)	-47.4%
Equitable Sharing Fund	317,285	5,466	26,000	31,080	5,080	19.5%
1/2 Cent Sales Surtax Debt Service	1,001,773	494,310	-	-	-	0.0%
Infrastructure Capital Projects	8,746	6,782	450,000	450,000	-	0.0%
Dog Park Project	29	9,475	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 4,655,956</b>	<b>\$ 2,091,772</b>	<b>\$ 1,853,060</b>	<b>\$ 2,413,712</b>	<b>\$ 560,652</b>	<b>30.3%</b>

**All Nonmajor Enterprise Funds  
Combined Summary of Revenues and Expenditures**

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted Fund Balance	\$ 11,867,005	\$ 11,479,726	\$ 15,081,591	\$ 13,783,187	\$ (1,298,404)	-8.6%
Restricted Fund Balance	-	-	-	-	-	0.0%
<b>Beginning Fund Balance</b>	<b>11,867,005</b>	<b>11,479,726</b>	<b>15,081,591</b>	<b>13,783,187</b>	<b>(1,298,404)</b>	<b>-8.6%</b>
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	1,290,252	15,204	-	-	-	0.0%
Charges for services	7,324,230	9,037,740	9,145,932	9,318,085	172,153	1.9%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	792,711	1,401,897	843,839	892,252	48,413	5.7%
Transfers in	544,000	150,000	-	-	-	0.0%
<b>Total Revenues</b>	<b>9,951,193</b>	<b>10,604,841</b>	<b>9,989,771</b>	<b>10,210,337</b>	<b>220,566</b>	<b>2.2%</b>
<b>Other Financing Sources</b>	<b>-</b>	<b>1,729,463</b>				
<b>Expenditures</b>						
Personal Services	960,782	1,316,967	1,591,827	1,783,152	191,325	12.0%
Operating-Natural Gas	1,161,267	1,125,906	1,263,893	1,137,242	(126,651)	-10.0%
Operating-All Other	5,223,531	5,020,281	6,079,737	6,250,471	170,734	2.8%
Capital Outlay	710,958	845,381	1,967,600	983,000	(984,600)	-50.0%
Debt Service-Principal	-	-	-	-	-	0.0%
Debt Service-Interest & Other	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	572,171	384,047	385,118	372,304	(12,814)	-3.3%
<b>Total Expenditures</b>	<b>8,628,709</b>	<b>8,692,582</b>	<b>11,288,175</b>	<b>10,526,170</b>	<b>(762,005)</b>	<b>-6.8%</b>
<b>Other Financing Uses</b>	<b>1,709,763</b>	<b>39,857</b>				
<b>Change in Fund Balance</b>	<b>(387,279)</b>	<b>3,601,865</b>	<b>(1,298,404)</b>	<b>(315,833)</b>	<b>982,571</b>	<b>-76%</b>
Unrestricted Fund Balance	11,479,726	15,081,591	13,783,187	13,467,354	(315,833)	-2.3%
Restricted Fund Balance	-	-	-	-	-	0.0%
<b>Ending Fund Balance</b>	<b>\$ 11,479,726</b>	<b>\$ 15,081,591</b>	<b>\$ 13,783,187</b>	<b>\$ 13,467,354</b>	<b>\$ (315,833)</b>	<b>-2.3%</b>
<b>Expenditures by Department:</b>						
Executive & Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Finance	676,459	447,090	799,008	825,720	26,712	3.3%
Planning & Development	-	-	-	-	-	0.0%
Parks & Recreation	844,418	1,767,642	2,008,384	2,169,666	161,282	8.0%
Public Works	5,197,499	4,324,953	6,453,154	5,629,169	(823,985)	-12.8%
Police	-	-	-	-	-	0.0%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	1,910,333	2,152,897	2,027,629	1,901,614	(126,015)	-6.2%
Human Resources	-	-	-	-	-	0.0%
Non-Departmental	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 8,628,709</b>	<b>\$ 8,692,582</b>	<b>\$ 11,288,175</b>	<b>\$ 10,526,170</b>	<b>\$ (762,005)</b>	<b>-6.8%</b>
<b>Expenditures by Fund:</b>						
Natural Gas Fund	\$ 1,910,333	\$ 2,152,897	\$ 2,027,629	\$ 1,901,614	\$ (126,015)	-6.2%
Stormwater Fund	805,377	775,343	2,288,080	1,682,066	(606,014)	-26.5%
Sanitation Fund	4,392,122	3,549,610	4,165,074	3,947,103	(217,971)	-5.2%
Golf Course Fund	844,418	1,767,642	2,008,384	2,169,666	161,282	8.0%
Lease Facilities Fund	676,459	447,090	799,008	825,720	26,712	3.3%
<b>Total Expenditures</b>	<b>\$ 8,628,709</b>	<b>\$ 8,692,582</b>	<b>\$ 11,288,175</b>	<b>\$ 10,526,170</b>	<b>\$ (762,005)</b>	<b>-6.8%</b>

**All Internal Service Funds  
Combined Summary of Revenues and Expenses**

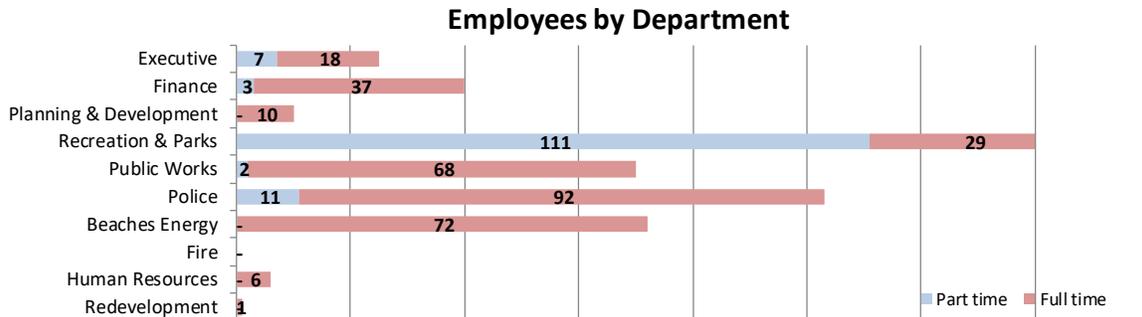
	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)
<b>Unrestricted/unassigned</b>	<b>\$ 3,833,406</b>	<b>\$ 4,379,177</b>	<b>\$ 5,020,266</b>	<b>\$ 5,020,266</b>	<b>\$ -</b>
<b><u>Revenues</u></b>					
Taxes	-	-	-	-	-
Permits & fees	-	-	-	-	-
Intergovernmental	6,838	-	-	-	-
Charges for services	12,017,487	12,240,641	13,268,599	13,150,034	(118,565)
Fines & forfeitures	-	-	-	-	-
Interest & other	80,080	156,405	-	-	-
Transfers in	-	-	-	-	-
<b>Total Revenues</b>	<b>12,104,405</b>	<b>12,397,046</b>	<b>13,268,599</b>	<b>13,150,034</b>	<b>(118,565)</b>
<b>Other Financing Sources</b>	<b>142,771</b>	<b>268,737</b>			
<b><u>Expenditures</u></b>					
Personal Services	4,245,184	4,300,530	4,748,584	4,951,643	203,059
Operating-Energy	-	-	-	-	-
Operating-All Other	7,129,634	7,510,896	8,285,015	8,053,391	(231,624)
Capital Outlay	119,111	16,750	165,000	75,000	(90,000)
Debt Service-principal	-	-	-	-	-
Debt Service-interest & other	-	-	-	-	-
Grants	-	-	-	-	-
Transfers	50,000	50,000	70,000	70,000	-
<b>Total Expenditures</b>	<b>11,543,929</b>	<b>11,878,176</b>	<b>13,268,599</b>	<b>13,150,034</b>	<b>(118,565)</b>
<b>Other Financing Uses</b>	<b>157,477</b>	<b>146,518</b>			
<b>Change in Fund Balance</b>	<b>545,771</b>	<b>641,089</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Unrestricted/unassigned</b>	<b>\$ 4,379,177</b>	<b>\$ 5,020,266</b>	<b>\$ 5,020,266</b>	<b>\$ 5,020,266</b>	<b>\$ -</b>
<b><u>Expenditures by Department:</u></b>					
Executive & Legislative	554,982	516,435	655,888	680,043	\$24,155
Finance	4,499,581	4,501,363	4,960,006	5,120,166	160,160
Planning & Development	-	-	-	-	-
Parks & Recreation	-	-	-	-	-
Public Works	-	-	-	-	-
Police	-	-	-	-	-
Fire	-	-	-	-	-
Beaches Energy Services	855,543	789,916	1,091,221	978,375	(112,846)
Human Resources	4,528,533	4,917,177	5,501,089	5,215,212	(285,877)
Information Systems	1,105,290	1,153,285	1,060,395	1,156,238	95,843
Non-Departmental	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 11,543,929</b>	<b>\$ 11,878,176</b>	<b>\$ 13,268,599</b>	<b>\$ 13,150,034</b>	<b>\$ (118,565)</b>
<b><u>Expenditure by Fund</u></b>					
				13,150,034	
City Manager	554,982	516,435	655,888	680,043	\$ 24,155
Finance	3,549,387	3,570,877	4,037,750	4,142,887	105,137
Information Systems	1,105,290	1,153,285	1,060,395	1,156,238	95,843
Human Resources	573,915	627,647	660,684	677,637	16,953
Fleet Maintenance	673,916	646,199	594,339	601,879	7,540
Meter Services	855,543	789,916	1,091,221	978,375	(112,846)
Operations & Maint. Facility	276,277	284,287	327,917	375,400	47,483
Insurance & Risk Retention	3,954,618	4,289,529	4,840,405	4,537,575	(302,830)
<b>Total Expenditures</b>	<b>\$ 11,543,929</b>	<b>\$ 11,878,176</b>	<b>\$ 13,268,599</b>	<b>\$ 13,150,034</b>	<b>\$ (118,565)</b>

**All Pension Funds**  
**Combined Summary of Revenues and Expenses**

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
<b>Restricted Fund Balance</b>	<b>\$ 86,975,003</b>	<b>\$ 92,621,430</b>	<b>\$ 94,975,817</b>	<b>\$ 99,099,747</b>	<b>\$ 4,123,930</b>	4.3%
<b>Revenues</b>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	0.0%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	12,870,295	10,492,812	12,079,260	12,862,437	783,177	6.5%
Transfers in	-	-	-	-	-	0.0%
<b>Total Revenues</b>	<b>12,870,295</b>	<b>10,492,812</b>	<b>12,079,260</b>	<b>12,862,437</b>	<b>783,177</b>	6.5%
<b>Other Financing Sources</b>	<b>8,868</b>	<b>13,997</b>				
<b>Expenditures</b>						
Personal Services	57,132	59,577	61,906	66,687	4,781	7.7%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,175,568	7,714,223	7,893,424	7,934,874	41,450	0.5%
Capital Outlay	-	-	-	-	-	0.0%
Debt Service-principal	-	-	-	-	-	0.0%
Debt Service-interest & other	-	-	-	-	-	0.0%
Grants	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>7,232,700</b>	<b>7,773,800</b>	<b>7,955,330</b>	<b>8,001,561</b>	<b>46,231</b>	0.6%
<b>Other Financing Uses</b>	<b>37</b>	<b>378,621</b>				
<b>Change in Fund Balance</b>	<b>5,646,427</b>	<b>2,354,388</b>	<b>4,123,930</b>	<b>4,860,876</b>	<b>736,946</b>	17.9%
<b>Restricted Fund Balance</b>	<b>\$ 92,621,430</b>	<b>\$ 94,975,817</b>	<b>\$ 99,099,747</b>	<b>\$ 103,960,623</b>	<b>\$ 4,860,876</b>	4.9%
<b>Expenditures by Department:</b>						
Executive & Legislative	\$ -	\$ -	-	-	-	0.0%
Finance	-	-	-	-	-	0.0%
Planning & Development	-	-	-	-	-	0.0%
Parks & Recreation	-	-	-	-	-	0.0%
Public Works	-	-	-	-	-	0.0%
Police	-	-	-	-	-	0.0%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	-	-	-	-	-	0.0%
Human Resources	7,232,700	7,773,800	7,955,330	8,001,561	46,231	0.6%
Non-Departmental	-	-	-	-	-	0.0%
<b>Total Expenditures</b>	<b>\$ 7,232,700</b>	<b>\$ 7,773,800</b>	<b>\$ 7,955,330</b>	<b>\$ 8,001,561</b>	<b>\$ 46,231</b>	0.6%
<b>Expenditures by Fund:</b>						
Pension Fund-General	\$ 4,967,481	\$ 4,871,227	\$ 5,163,655	\$ 5,079,836	\$ (83,819)	-1.6%
Pension Fund-Police	1,378,875	1,834,341	1,663,571	1,918,418	254,847	15.3%
Pension Fund-Fire	886,344	1,068,232	1,128,104	1,003,307	(124,797)	-11.1%
<b>Total Expenditures</b>	<b>\$ 7,232,700</b>	<b>\$ 7,773,800</b>	<b>\$ 7,955,330</b>	<b>\$ 8,001,561</b>	<b>\$ 46,231</b>	0.6%

**City of Jacksonville Beach  
Four Year Summary of Authorized Positions by Department**

	Actual	Actual	Actual	Budget 2021			FTEs	Payroll Budget
	2018	2019	2020	Part time	Full time	Total		
<b>Executive</b>								
City Council	7	7	7	7	0	7	0.0	\$ 126,848
City Manager	3	3	4	0	4	4	4.0	599,088
City Attorney	0	0	1	0	2	2	2.0	308,365
City Clerk	4	4	4	0	4	4	4.0	328,381
Information Systems	0	0	0	0	6	6	5.8	685,195
Fire Marshal	0	0	0	0	2	2	2.0	133,998
	<b>14</b>	<b>14</b>	<b>16</b>	<b>7</b>	<b>18</b>	<b>25</b>	<b>17.8</b>	<b>2,181,875</b>
<b>Finance</b>								
Accounting	9	9	9	2	8	10	8.9	922,068
Utility Billing	18	18	19	1	18	19	17.1	987,130
Business Analysis	0	0	0	0	2	2	2.0	202,231
Information Systems	8	8	8	0	0	0	0.0	0
Purchasing Admin.	3	3	3	0	3	3	3.0	317,158
Building Maintenance	2	2	2	0	2	2	2.0	167,358
Lease Facilities (Tech.)	0	0	0	0	0	0	1.6	108,910
O & M Facility	1	1	1	0	1	1	1.0	70,695
Storeroom	0	3	3	0	3	3	0.0	0
	<b>41</b>	<b>44</b>	<b>45</b>	<b>3</b>	<b>37</b>	<b>40</b>	<b>35.6</b>	<b>2,775,550</b>
<b>Planning &amp; Development</b>								
Planning and Development	2	2	2	0	3	3	2.7	255,947
Building Inspection	6	6	6	0	6	6	6.0	522,341
Code Enforcement	2	2	2	0	1	1	1.2	93,708
	<b>10</b>	<b>10</b>	<b>10</b>	<b>0</b>	<b>10</b>	<b>10</b>	<b>9.9</b>	<b>871,996</b>
<b>Recreation &amp; Parks</b>								
Administration	6	6	5	2	3	5	3.9	366,682
Ocean Rescue	87	87	87	84	3	87	18.7	706,834
Grounds Maintenance	7	9	9	0	9	9	8.3	636,886
Cemetery Maintenance	0	0	0	0	0	0	1.0	69,515
Tennis	3	3	3	4	1	5	1.8	91,325
Carver Center	3	3	3	1	2	3	2.5	141,673
Special Events	1	1	1	0	1	1	1.0	73,979
Golf Course	24	27	27	20	10	30	19.3	1,036,529
	<b>131</b>	<b>136</b>	<b>135</b>	<b>111</b>	<b>29</b>	<b>140</b>	<b>56.5</b>	<b>3,123,423</b>
<b>Public Works</b>								
Administration	6	7	7	1	7	8	1.9	218,701
Water Plant	13	13	13	0	13	13	13.4	1,006,884
Pollution Control Plant	15	15	16	0	16	16	16.1	1,278,147
Distribution and Collection	14	14	14	0	14	14	14.4	1,012,151
Stormwater	0	0	0	0	0	0	3.1	288,885
Sanitation	2	2	3	0	3	3	4.3	348,828
Street Maintenance	16	16	16	0	15	15	13.6	1,106,155
Local Option Gas Tax	1	1	1	1	0	1	0.8	46,632
	<b>67</b>	<b>68</b>	<b>70</b>	<b>2</b>	<b>68</b>	<b>70</b>	<b>67.6</b>	<b>5,306,383</b>



**City of Jacksonville Beach**  
**Four Year Summary of Authorized Positions by Department**

	Actual	Actual	Actual	Budget 2021			Payroll Budget	
	2018	2019	2020	Part time	Full time	Total		FTEs
<b>Police</b>								
Administration	4	4	4	0	4	4	4.0	620,220
Records	4	4	4	0	4	4	4.0	257,054
Investigations	14	14	14	0	14	14	14.0	1,614,303
Patrol	40	40	40	0	40	40	40.0	4,276,353
Communications	11	11	11	0	11	11	11.0	977,173
Services	16	17	17	10	7	17	10.2	693,743
Part-time Officers	0	0	0	0	0	0	1.6	79,042
Parking	1	1	1	0	1	1	2.2	119,173
Volunteer Programs	0	0	0	1	0	1	0.5	19,324
Downtown Policing	11	11	11	0	11	11	11.0	973,934
Law Enforcement Trust Fund	1	1	1	0	0	0	0.0	0
	<b>102</b>	<b>103</b>	<b>103</b>	<b>11</b>	<b>92</b>	<b>103</b>	<b>98.5</b>	<b>9,630,319</b>
<b>Beaches Energy</b>								
Administration	4	4	4	0	4	4	4.0	466,280
Engineering	8	8	8	0	8	8	8.0	1,064,856
Relay & Substations	6	6	7	0	7	7	7.0	663,917
Construct. & Maint.	31	31	30	0	30	30	30.0	3,238,496
System Operations	10	10	11	0	11	11	11.0	1,171,253
Storeroom	3	0	0	0	0	0	3.0	216,250
Conservation & Renewables	0	0	0	0	0	0	2.0	143,331
Regulatory Compliance	1	1	1	0	1	1	1.0	140,526
Meter Services	12	12	11	0	11	11	11.0	706,706
	<b>75</b>	<b>72</b>	<b>72</b>	<b>0</b>	<b>72</b>	<b>72</b>	<b>77.0</b>	<b>7,811,615</b>
<b>Fire</b>								
Fire / Rescue, Safety Services	<b>31</b>	<b>31</b>	<b>31</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0</b>	<b>707,653</b>
<b>Human Resources</b>								
Personnel Administration	6	6	6	0	6	6	5.1	443,936
Insurance	0	0	0	0	0	0	0.3	17,436
Pension Administration	0	0	0	0	0	0	0.6	66,687
	<b>6</b>	<b>6</b>	<b>6</b>	<b>0</b>	<b>6</b>	<b>6</b>	<b>6.0</b>	<b>528,059</b>
<b>Redevelopment</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	<b>1</b>	<b>2.8</b>	<b>363,876</b>
<b>Total Authorized Positions</b>	<b>477</b>	<b>484</b>	<b>488</b>	<b>134</b>	<b>333</b>	<b>467</b>	<b>371.7</b>	<b>\$ 33,300,749</b>
<b>Total Authorized Positions FY2020</b>				<b>128</b>	<b>360</b>	<b>488</b>		
Contracting out Fire Services to County				0	(30)	(30)		
Added Deputy Fire Marshall position (Approved @ 12/2 Council)				0	1	1		
Added a Legal Assistant position (Approved @ 12/2 Council)				0	1	1		
Added an Account Tech position to Finance (Approved @ 1/21 Council)				0	1	1		
Added a CRA Program Manager position				0	1	1		
Added two Golf Course Maintenance Workers (Seasonal Mar-Sept)				2		2		
Converted one full-time Golf Shop Attendant to two part-time positions: 1 part-time Shop Attendant and 1 part-time Cart Attendant				2	(1)	1		
Tennis: Delete two part-time positions, budgeted at 780 hours each. (Budget neutral)				(2)		(2)		
Tennis: Add four part-time positions, budgeted at 390 hours each (Budget neutral)				4		4		
<b>Total Authorized Positions FY2021</b>				<b>134</b>	<b>333</b>	<b>467</b>		
<b>Change in positions since 2008</b>				<b>(4)</b>	<b>(21)</b>	<b>(25)</b>		

*Denotes divisions operating in the General Fund*

**Capital Outlay Detail by Department  
Fiscal Year 2021**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Total
<b><u>Executive &amp; Legislative</u></b>					
Non-Departmental					
<b>1/2-cent Sales Surtax Fund (Better Jacksonville Beach)</b>					
New sidewalks	\$ 70,000			\$	70,000
<b>General Capital Projects</b>					
Major building systems replacement projects	339,800				339,800
Replace enterprise resource planning system (ERP)	252,715				252,715
Parks Maintenance projects	185,000				185,000
Heavy equipment replacement program: John Deere tractor and bushhog			96,000		96,000
IT Systems Master Plan		160,000			160,000
Annual computer replacement plan				90,150	90,150
Utility Billing Equipment replacement		7,975			7,975
Time clock replacements		32,000			32,000
Police vehicle replacement program			222,760		222,760
<b>1/2-cent Infrastructure Surtax Bond Proceeds (BJB)</b>					
Road & Associated Infra. Improvements	450,000				450,000
<b>Total Non-Departmental</b>	<b>\$ 1,297,515</b>	<b>\$ 199,975</b>	<b>\$ 318,760</b>	<b>\$ 90,150</b>	<b>\$ 1,906,400</b>
<b><u>Community Redevelopment</u></b>					
<b>Downtown Redevelopment</b>					
Dune Walkovers	500,000				500,000
Beach Outfalls	200,000				200,000
Replace one DT CAPE Vehicle			47,650		47,650
Replace one DT CAPE Segway			8,100		8,100
<b>Southend Redevelopment</b>					
Road & infrastructure improvements (including reuse, landscaping, irrigation and stormwater)	2,765,000				2,765,000
<b>Total Redevelopment</b>	<b>\$ 3,465,000</b>	<b>\$ -</b>	<b>\$ 55,750</b>	<b>\$ -</b>	<b>\$ 3,520,750</b>
<b><u>Beaches Energy Services</u></b>					
<b>Engineering</b>					
Replace one GMC Sierra (2005-#207)			35,000		35,000
BES / City Communication Infrastructure	400,000				400,000
<b>Relay &amp; Substation Distribution</b>					
Replace one Chevy 2500 4x4 (2011-#241)			40,000		40,000
Transmission differential protective relay upgrade	200,000				200,000
Substation 26KV breaker & relay upgrades	636,000				636,000
Substation capacitor bank relay upgrades	100,000				100,000
Motor switch replacement	380,000				380,000
<b>Construction &amp; Maintenance</b>					
Replace one INT Dura Star 4300 bucket truck (2010-#230)			285,000		285,000
Replace one 40ft SM bucket truck 4x4 (2011-#273)			200,000		200,000
<b>Capital Improvements</b>					
Projects for system growth/maintenance	1,250,000				1,250,000
Major replacement & storm hardening projects	2,389,000				2,389,000
<b>System Operations</b>					
Outage management system	150,000				150,000
Regulatory Cyber & Physical Security	100,000				100,000
<b>Transmission</b>					
Substation 230kV and 138kV circuit breaker upgrade	385,000				385,000
Disturbance monitoring and reporting	150,000				150,000
Transmission line hardware renew/replace	550,000				550,000
<b>Regulatory Compliance</b>					
Cyber physical security	20,000				20,000
<b>Total Electric Fund</b>	<b>6,710,000</b>	<b>-</b>	<b>560,000</b>	<b>-</b>	<b>7,270,000</b>
<b>Natural Gas</b>					
Natural Gas Distribution System	140,000				140,000
<b>Meter Services</b>					
Replace one Chevy 4x4 pickup (2011-#227)			35,000		35,000
Replace one 1/2 ton pickup (2011-#288)			40,000		40,000
<b>Total Beaches Energy Services</b>	<b>\$ 6,850,000</b>	<b>\$ -</b>	<b>\$ 635,000</b>	<b>\$ -</b>	<b>\$ 7,485,000</b>

**Capital Outlay Detail by Department  
Fiscal Year 2021**

	<b>Land, Buildings &amp; Improvements</b>	<b>Equipment</b>	<b>Vehicles</b>	<b>Computer Equipment</b>	<b>Total</b>
<b><u>Parks and Recreation</u></b>					
<b>Ocean Rescue</b>					
Club Car Utility		19,000			19,000
Replace one Chevy Silverado (2014-#604)			34,000		34,000
<b>Grounds Maintenance</b>					
Replace one groundsmaster mower		30,000			30,000
Replace two Ford F-150 trucks (2003-#904; 2008-#908)			70,000		70,000
<b>Convention Development</b>					
Urban Trails project	75,000				75,000
<b>Golf Course</b>					
Replace one triplex mower		42,000			42,000
Replace one dethatching machine		13,000			13,000
Pro Shop Improvements	35,000				35,000
Range Tee Improvements	25,000				25,000
Routing and Safety Improvements	40,000				40,000
Halfway House Restroom Improvements	15,000				15,000
<b>Total Parks &amp; Recreation</b>	<b>\$ 190,000</b>	<b>\$ 104,000</b>	<b>\$ 104,000</b>	<b>\$ -</b>	<b>\$ 398,000</b>
<b><u>Public Works</u></b>					
<b>Streets</b>					
Replace two 2009 Ford Rangers			60,000		60,000
<b>Total General Fund Streets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>
<b>Distribution and Collection</b>					
Water main replacement projects	460,000				460,000
Replace Ford F150 (2006-#502) and Ford F250 (2007-#506)			65,000		65,000
<b>Pollution Control</b>					
Sewer rehab improvements-lift stations	695,000				695,000
Wastewater treatment facility improvements	770,000				770,000
<b>Water Plant</b>					
Water Plant improvement program	125,000				125,000
<b>Capital Projects</b>					
Relocate/Rebuild lift stations #7 & #8 and demolish Road & Associated Infrastructure Improvements	1,000,000				1,000,000
	129,525				129,525
<b>Total Water &amp; Sewer</b>	<b>\$ 3,179,525</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ -</b>	<b>\$ 3,244,525</b>
<b>Stormwater</b>					
Replace Acme Trailer-mounted 8" pump (1997-#ST91)		85,000			85,000
Stormwater collection & treatment improvements	588,000				588,000
<b>Total Stormwater</b>	<b>\$ 588,000</b>	<b>\$ 85,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 673,000</b>
<b>Sanitation</b>					
					-
<b>Total Public Works</b>	<b>\$ 3,767,525</b>	<b>\$ 85,000</b>	<b>\$ 125,000</b>	<b>\$ -</b>	<b>\$ 3,977,525</b>
<b>Total Projects Funded:</b>	<b>\$ 15,570,040</b>	<b>\$ 388,975</b>	<b>\$ 1,238,510</b>	<b>\$ 90,150</b>	<b>\$ 17,287,675</b>

**Summary of Budgeted Debt Payments**

	Principal	Interest & Other	FY2021 Total	% of total	Current Year Budget	Incr / (Decr)	% change	Date Paid Off
Sales Surtax (Better Jax Beach)	0	0	0	0.0%	0	0	0.0%	3/31/2019
<b>TOTAL GOVERNMENTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	<b>0</b>	<b>0</b>	<b>0.0%</b>	
Electric	1,266,350	35,327	1,301,677	58.8%	2,615,206	(1,313,529)	-50.2%	10/1/2020
Water & Sewer	883,650	27,673	911,323	41.2%	1,837,894	(926,571)	-50.4%	10/1/2020
<b>TOTAL PROPRIETARY</b>	<b>2,150,000</b>	<b>63,000</b>	<b>2,213,000</b>	<b>100.0%</b>	<b>4,453,100</b>	<b>(2,240,100)</b>	<b>-50.3%</b>	
<b>TOTAL DEBT SERVICE</b>	<b>\$2,150,000</b>	<b>\$63,000</b>	<b>\$2,213,000</b>	<b>100%</b>	<b>\$4,453,100</b>	<b>(2,240,100)</b>	<b>-50.3%</b>	

**Schedule of Transfers In and Transfers Out-FY2021**

From:	To:			Total
	General Fund	General Capital Projects	Beaches Energy	
<b>General Fund</b>				
Building security improvements		\$150,000		
Police vehicle reserve		\$190,000		
Street maintenance heavy equipment		\$100,000		
Radio system replacement		\$100,000		
Parks maintenance and heavy equipment		\$200,000		
Major building system maintenance		\$250,000		
Partial funding for information technology major replacements		\$150,000		
Citywide sidewalk maintenance and construction		\$225,000		
Total:		<b>\$1,365,000</b>		<b>\$1,365,000</b>
<b>Local Option Gas Tax</b>				
Partial funding for street maintenance	\$372,000			\$372,000
<b>Community Development Block Grant</b>				
Funding for CAPE officer, Carver Center and utility assistance programs	\$142,000			\$142,000
<b>Infrastructure Surtax Debt Service</b>				
Return funds remaining after all debt paid off				\$0
<b>Beaches Energy Services</b>				
Return on investment	\$3,635,350			\$3,635,350
Partial funding for information technology major replacements		\$75,000		\$75,000
Partial funding for building system replacements		\$108,000		\$108,000
<b>Natural Gas Fund</b>				
Return on investment	\$120,207			\$120,207
Repay advance for construction of natural gas system			\$162,097	\$162,097
<b>Water &amp; Sewer Fund</b>				
Partial funding for information technology major replacements		\$45,000		\$45,000
Partial funding for building system replacements		\$81,000		\$81,000
<b>Lease Facilities</b>				
Partial funding for building system replacements		\$15,000		\$15,000
Funding for IT equipment reserve		\$75,000		\$75,000
<b>Finance Internal Service Fund</b>				
Partial funding for information technology major replacements				\$0
<b>Information Systems Fund</b>				
Partial funding for time-keeping technology replacements		\$50,000		\$50,000
<b>Human Resources Internal Service Fund</b>				
Partial funding for time-keeping technology replacements		\$20,000		\$20,000
	<b>\$4,269,557</b>	<b>\$1,834,000</b>	<b>\$162,097</b>	<b>\$6,265,654</b>