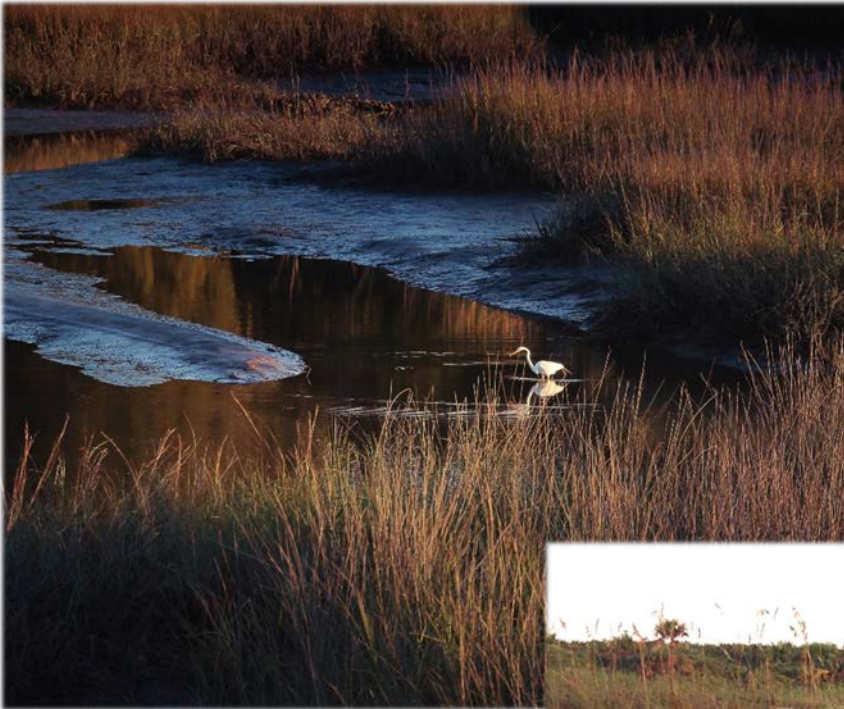




City of Jacksonville Beach



Annual Budget Book

Fiscal Year 2020-2021



City of Jacksonville Beach Annual Budget



Fiscal Year ending September 30, 2021

City of Jacksonville Beach Officials:

Mayor: Charlie Latham

Councilmembers:	Chris Hoffman	Seat 1, At-large
	Phil Vogelsang	Seat 2, At-large
	Keith Doherty	Seat 3, At-large
	Cory Nichols	Seat 4, District 1
	Georgette E. Dumont	Seat 5, District 2
	Sandy Golding	Seat 6, District 3

City Manager: Mike Staffopoulos

**Department
Directors:**

Gene P. Smith	Chief, Police Department
Allen Putnam	Director of Beaches Energy Services
Ann Meuse	Director of Human Resources
Jason Phitides	Director of Parks & Recreation
Bill Mann	Director of Planning & Development
Karen Nelson	Interim Director of Public Works
Ashlie K. Gossett, C.P.A.	Chief Financial Officer

City Clerk: Laurie Scott

City Attorney: Chris Ambrosio

Working Together: Committed to the Citizen

2021 Annual Budget

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Jacksonville Beach

Florida

For the Fiscal Year Beginning

October 1, 2019

Christopher P. Morill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Jacksonville Beach, Florida, for its Annual Budget for the fiscal year beginning October 1, 2019. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

City of

Jacksonville Beach

City Hall

11 North Third Street

Jacksonville Beach

FL 32250

Phone: 904.247.6268

www.jacksonvillebeach.org

The 2021 Annual Budget and Capital Improvement Plan adopted by City Council on September 14, 2020, keeps the millage rate steady at 3.9947 mills. The total adopted budget of \$164,824,450 is less than 1% higher than the 2020 budget while offering the same level of service as the prior year. The City's annual budget determines the manner in which services will be provided to the community during the coming year, and its adoption is one of the most important actions considered by the Council.

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 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.

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.

ECONOMIC AND DEMOGRAPHIC INFLUENCES

Both state and local economic outlooks remain uncertain due to the COVID-19 pandemic. State economists are predicting our growth will continue to slow in FY2021 due to losses from tourism and recreation. Economists are projecting very conservative to modest increases in economic activity closer to the middle of FY2022 based on the assumption that an effective vaccine would be widely available by then. (source: The Florida Office of Economic and Demographic Research, **Long-Range Financial Outlook for FY21-24**)

This year Jacksonville Beach property values increased by \$224 million or 5.86%; which includes new construction of \$42.6 million. It took almost a decade for property values to recover, and exceed, their pre-recession peak in 2008.



Another trend with implications for the future is changes in population demographics. By 2030, Florida's population is projected to grow by 3.2 million; its older population (age 60+) is expected to account for 53.2% of the gains. The City's workforce is reflecting this trend as Baby Boomers become eligible for retirement, making it important to plan for the transition and develop the next generation of the City's workforce leaders. It has also become important to create opportunities for growth and learning through mentorship and training as our workforce changes. (source: **Florida: An Economic Overview, February 24, 2020**, The Florida Legislature Office of Economic and Demographic Research, <http://edr.state.fl.us>)

BUDGET CONCERNS AND UNCERTAINTIES

- COVID-19 financial impact
- Rising Pension Costs
 - o Update rate of return assumptions based on actuary recommendations
 - o Annual cost (FY2021) greater than pre-pension reform (FY2014)
- Competitive Wages
 - o FOP contract 2018
- Sunsetting of Infrastructure Surtax (Better Jax Beach) in 2030
- Negative impacts of future State Legislative actions
- Unfunded mandates (state and federal)
- Changing regulatory framework for utilities
- Deferred maintenance on City assets (utilities/facilities)
- Unforeseen weather events, such as hurricanes, pose a tremendous financial liability to the City

CITY COUNCIL PRIORITIES

The City Council has five areas that they have chosen as priorities:

- Sound Financial Management
- Public Safety
- Parking
- Business Growth
- Community Building

The 2021 budget continues to provide funding for programs, projects and events that further these priorities. For the status of programs related to these priorities, please see the Executive and Legislative section of this document, pages 38-39.

SOUND FINANCIAL MANAGEMENT

The budget process begins with the preparation of the 5-Year Capital Improvement Plan. Preparation of this plan starts with 5-year revenue projections for every major fund and a number of other, smaller funds that are used to pay for major projects or repairs. Departments identify projects to be included in the plan (minimum cost is \$25,000) along with estimated costs. Revenue estimates are then matched to the cost estimates, and the project list is adjusted based on the revenue expected to be available to pay for those projects. This practice focuses attention and resources on expensive items separately from the operating budget and helps to alert managers to possible revenue deficiencies that may need to be addressed. Projects are not included in the plan if the revenue stream will not support the department's projected total operating and capital costs over the five-year period.

Due to consistent, sound financial management and conservative spending practices, the City of Jacksonville Beach has been able to weather economic downturns by limiting the rate of increases in spending and hiring, by maintaining adequate reserves, and by acting early to reduce spending and authorized positions when conditions make it necessary.

PUBLIC SAFETY

The Downtown CAPE, funded by the Community Redevelopment Agency (CRA), is an innovative community-policing program comprised of eleven officers dedicated to the City's popular Downtown entertainment district, which enables them to interact closely with business people, residents and visitors and focus on issues of public safety and quality-of-life crimes. This group also provides "responsible vendor training" to businesses in the downtown area that serve alcoholic beverages.



The Police Department's Citizen Police Academy, its Alumni Association and the Citizens on Patrol programs all contribute to public safety efforts by educating participants about police operations and responsibilities and providing

participants an opportunity to get involved in public safety. Volunteers in these programs continue to be a great asset to the Police Department and the community, providing about 10,581 hours of service to the department in 2019, the approximate equivalent of 5 full time positions.

Though the City contracted out its Fire Suppression and Rescue Services to Duval County, we retained the Fire Marshal's office and we continue to provide services such as plan review, inspections, education and child safety seat installation (by appointment, free of charge).



PARKING



Issues related to parking in the downtown and adjacent residential areas have been the subject of discussion for a number of years. The Police Department, working with downtown businesses, developed a 2-hour parking program in designated downtown areas. This program is ongoing, with the goal of moving those seeking long-

term parking to the City's parking lots with 2-hour spaces available for downtown visitors seeking short-term parking options. Parking spaces at various locations throughout the City are marked as being specifically reserved for low-speed vehicles. In addition, the hours of operation for paid parking were successfully implemented with the input of the downtown business community. The paid parking program continues to be successful along with the additional security it brings to the parking lots.

BUSINESS GROWTH

Because the City is largely built out, business growth is predominately seen in the redevelopment of existing commercial properties. The \$52.5 million Margaritaville hotel project, located at 715 N. First St, is expected to be complete in December 2020/January 2021. This will be an eight story, 202 room, full-service hotel which will feature food and beverage options, an outdoor pool and recreation area. Additionally, the \$10.5 million *Elements by Westin* hotel project, located at 7 S. Third St, is expected to be complete in December 2020/January 2021. This will be a three-story, 80 room, extended stay hotel which will feature larger guest rooms with fully equipped kitchens, an outdoor pool, and a fitness center. *Whole Foods Market*, the grocer's second location in Jacksonville located in the recently renovated Pablo Plaza, opened the week of October 5th, 2020. The addition of this store was highly anticipated and has brought additional traffic to the shopping center.

Concurrent with the permitting of these and other new projects, staff worked with the Community Redevelopment Agency's consultants, *Dix.Hite + Partners*, on completing the *Downtown Action, Implementation, and Management Plan*, outlining the next steps in implementing the City's adopted Downtown Action Plan. Elements from the Action Plan proposed for further development and implementation within the downtown area include;

- o Brand standards
- o Public art
- o Bicycle parking
- o Lighting
- o Site/Street furnishings
- o Wayfaring signage
- o New design for the Public Fishing Pier entryway at 4th Avenue North

In February 2018, Beaches Energy executed a purchase power agreement (PPA) with the Florida Municipal Power Association (FMPA) which added 10 megawatts of solar power to our generation mix. As part of our continued efforts to expand our energy sources, a second PPA was executed with the FMPA which will add an additional 10 megawatts of solar energy to our energy portfolio. This agreement is an excellent hedge against higher natural gas prices and it brings our renewable energy resources to 13.6% of our average monthly energy requirement.

The Golf Course re-opened in November 2018 after an extensive renovation project which included rebuilding all greens, extending the driving range by 30%, modifying course layout to enhance playability and improve safety, and other improvements. In FY2020, the Golf Course installed shade shelters at the Driving Range. This improvement, along with a recently executed lease agreement with Sneakers to run the food service operation in the Club House, is expected to bring more patrons to the course. Since re-opening, our rounds of play continue to exceed expectations and we are poised for continued growth.

The design for Penman Road commercial area roadway and associated infrastructure improvements is set to begin this year. Plans centered on the 15th Avenue North intersection with north-south limits of 12th to 18th Avenue North will address sidewalks, curbing, driveway access, pedestrian crossing, and other necessary public works infrastructure improvements. All three Beach communities

(Jacksonville, Neptune, and Atlantic) have passed resolutions supporting a “complete street” concept for the entire corridor, and Duval County budgeted \$500,000, in its Fiscal Year 2021 CIP for this project.

COMMUNITY BUILDING

The City Manager held a series of Community Conversations, nine sessions total, to allow residents to express their aspirations for the community, with the results being synthesized into a vision statement for the City of Jacksonville Beach. The vision statement, coupled with additional information from the Conversations and input from the Council, will be the foundation for a Strategic Plan. The Strategic Plan will contain strategies, goals and objectives to accomplish over a period of time, to achieve the vision for our community.



Our residents are engaged in a variety of cultural, social, service and recreational activities. As a local government, part of our business is to provide attractive, inviting spaces that create opportunities for community events and neighbors to gather. Special events are one way we create opportunities for people to connect. The budget funds the City-sponsored Moonlight Movies, the annual Beaches Parade and Fourth of July fireworks. Along with the management of those City-sponsored events, the budget pays for staff time to provide logistical support to the large number of private organizations that use City facilities for privately sponsored events and fundraising/awareness events. A partial list of these events is in the Parks and Recreation business plan. The department also provides logistical support for the large number of adult and youth sports leagues that keep the Wingate Park sports complex very busy for most of the year.

It is also important that we continue to keep all City parks and facilities well maintained. The Parks Department completed a parks assessment, in June of 2020, which cited the need for continued and additional maintenance of parks city-wide, and the need for investment in our parks which are North of Beach Blvd. Additionally, the budget for FY2021 includes the first year of funding for our new Urban Trails project which seeks to provide greenways through developed areas which will enhance safe pedestrian mobility throughout our City.



The budget includes funding to inspect City facilities regularly and schedule appropriate maintenance when it is needed. In addition to continued funding for the City's program of infrastructure improvements, the 2021 budget includes funding for major building systems replacement projects, cemetery maintenance, additional tree trimming, and new sidewalks in various parts of the City. The Public Works budget includes funding for beach and downtown cleanup, dumpster enclosures and street sweeping to keep Jacksonville Beach clean, debris-free, and beautiful.

Another way the City has worked to engage its Citizens is via a monthly e-news letter which helps keep residents connected to their Government and local activities. Additionally, the City is proceeding with replacement of its official website which will feature a user-centered design to enhance ease of use, and to ultimately be a valuable resource for our residents, businesses and visitors.

Each year, following the development of the proposed budget, the City holds a budget showcase, four budget review workshops, and two public hearings. This requires a significant investment of time on the part of the City Council, City staff, residents and business owners who participate in these meetings. We would like to thank everyone who gives their time in order to improve the outcome of these processes.

Sincerely,

A handwritten signature in blue ink, appearing to read "Mike Staffopoulos".

Mike Staffopoulos
City Manager

A handwritten signature in blue ink, appearing to read "Ashlie K. Gossett".

Ashlie K. Gossett
Chief Financial Officer

A handwritten signature in blue ink, appearing to read "Alberto J. Souto".

Alberto J. "A.J." Souto
Budget Officer

Summary of Changes in Fund Balance, Revenues and Expenditures:

Budget Development:

Revenues used to develop the budget were projected (see Funding Sources tab) based on estimates from the State of Florida, Duval County Property Appraiser, current contracts, interlocal agreements, prescribed formulas and five-year cash flow projections. The estimate for property taxes was based on an assumption of a small increase in property values and no change in the millage rate (\$3.9947 mills).

Once the initial revenue estimates were made, expenses were estimated and instructions to departments were developed.

1. Payroll was projected consistent with negotiated union contracts. The projection assumed there would be no vacancy in any authorized positions. Pension costs estimated by the pension funds' actuary were incorporated into the payroll projection.
2. The cost of energy was estimated based on historical consumption patterns, and projected pricing from the Florida Municipal Power Agency, from which Beaches Energy purchases all of its power.
3. The cost of all insurance for property, liability, workers comp and health insurance was estimated based on recent rate history and the City's experience rates.
4. Capital outlay for items or projects costing more than \$25,000 was budgeted as shown in the 5-Year Capital Improvement Plan. The development of this plan along with the identification of project funding sources is a separate process completed prior to the development of the operating budget, which streamlines the incorporation of high-cost projects into the proposed budget.

Fund Balance – Unrestricted and All Other:

The City divides its funds into categories of major and nonmajor to comply with criteria established by governmental accounting standards (GASB 34). Close to 80% of 2021 budgeted revenue and expense can be found in the City's five major

funds. Of the City's fund balance, about two-thirds is restricted or has some kind of limitation on how it can be used. In conjunction with the implementation of GASB 54, the City adopted Resolutions #1887-2011, #1890-2011 and #1934-2014, to specify its fund balance classifications and permitted uses in the General Fund and in all capital projects funds. Many other funds have legal limitations on the use of any revenues deposited into the funds, for example, special revenues, grants, forfeiture and seizure funds, and pension funds.

Ending Fund Balance	Unrestricted	All Other	Total Fund Balance	% of Total
General Fund	\$629,604	\$12,280,594	\$12,910,198	4.4%
Redevelopment	-	43,142,855	43,142,855	14.6%
General Capital Projects	-	7,123,157	7,123,157	2.4%
Electric	62,541,390	8,224,765	70,766,155	23.9%
Water & Sewer	28,984,962	1,400,994	30,385,956	10.3%
Total Major Funds	92,155,956	72,172,365	164,328,321	55.6%
Nonmajor Governmental	0	8,743,683	8,743,683	3.0%
Nonmajor Enterprise	13,467,354	-	13,467,354	4.6%
Nonmajor Internal Service	5,020,266	-	5,020,266	1.7%
Nonmajor Pension	-	103,960,623	103,960,623	35.2%
Total Nonmajor Funds	18,487,620	112,704,306	131,191,927	44.4%
TOTALS	\$110,643,576	\$184,876,671	\$295,520,248	100.0%
Percentage of total Fund Balance	37%	63%	100%	

Budgeted Changes in Fund Balance:

General Fund: Since budgeted revenues are equal to budgeted expenses, there is no projected change to fund balance in the General Fund. Of the \$12.2 million of fund balance classified as "All Other", about half has been committed for revenue stabilization and half has been assigned for emergencies and unanticipated events as described in Resolution #1887-2011, #1890-2011 and #1934-2014.

Redevelopment Fund: The fund balance in the Redevelopment Fund is relatively flat compared to FY2020. Previously, an increase in fund balance was typical due to the timing difference between the receipt of tax increment revenue and award of bids for design and construction of projects that have been approved by the Community Redevelopment Agency. Project budgets were adjusted once a bid has been awarded. In 2019, the Florida Statutes were revised and as a result, Capital projects are now budgeted as part of the annual Capital Improvement Plan. The use of fund balance is restricted by Florida Statutes to be spent in the redevelopment district for purposes specified in its adopted redevelopment plan.

General Capital Projects Fund: The General Capital Projects Fund accumulates funds necessary to perform expensive infrastructure improvements or equipment replacements or upgrades, in order to avoid having to borrow for such projects. Funding is primarily from transfers from other funds, interest earnings and occasional grants that the City may receive for such projects. Because the type and cost of these replacements varies from year to year, this budget can show big swings in expenses. This fund's FY2021 primary source of budgeted revenue is a \$1,365,000 transfer from the General Fund for the following:

- Building security improvements reserve (\$150,000)
- Heavy vehicle equipment replacement reserve (\$100,000)
- Major building system replacement projects (\$250,000)
- Parks maintenance and heavy equipment replacement reserve (\$200,000)
- Radio system replacement reserve (\$100,000)
- Information technology improvements (\$150,000)
- Citywide sidewalk maintenance and construction reserve (\$225,000)
- Police vehicle replacement reserve (\$190,000)

Additional funds for the major building system and information technology replacement projects will come from the Electric Fund (\$183,000), Water and Sewer Fund (\$126,000), and the Leased Facilities Fund (\$90,000). Part of the cost of computer replacements (\$75,000) and other IT equipment (\$50,000) included in the information technology master plan will come from the Lease Facilities Fund. Also budgeted are transfers from Information Systems (\$50,000) to accumulate money to pay for future equipment replacements.

Major budgeted capital expenses are for computers (\$90,150), IBM server replacement (\$60,000), and major building system replacements such as roofs and HVAC units (\$339,800). The use of these fund balances is assigned by Resolution #1887-2011, #1890-2011 and #1934-2014 to be used to pay for major repair and replacement of equipment and facilities.

Electric Fund: Beaches Energy Services, the City's electric utility, expects continued stability in its power costs that will also result in stable electric prices for its customers. Since March 2010, Beaches Energy has steadily reduced the residential electric rate for the first 1,000 kilowatt hours of electricity to \$112.91, \$28 less than the rate at that time. Beaches Energy continues to meet its goal of keeping its rates below the State average. Fund balance is projected to decrease as the utility undertakes several large infrastructure improvement projects to

modernize transmission and substation equipment (\$4.4 million). As the City prepares to retire the utility debt on October 1, 2020, capital improvement plans are prepared on a “pay as you go” basis. Fund balance will fluctuate as projects are planned and executed. Restrictions on fund balance in the Electric Fund exist to set aside balances required by bond covenants and for customer deposits.

Water & Sewer Fund: In early 2012, the City engaged a consultant to update the last water and sewer rate study and instituted 7.5% rate increases through 2014, with CPI increases thereafter. The rate increase was adopted to pay for needed water and sewer system improvements. The additional funding is enabling Public Works to move forward with projects in 2021 that include improvements to water and sewer mains, sewer lift stations, and extensions to reuse mains. Expanded programs for water valve and sewer system maintenance are also included in the budget. Descriptions and estimated costs of identified projects are included in the Capital Improvement Plan.

Major Fund or Nonmajor Fund Type	Revenues 2021	Expenses 2021	Budgeted Change in	
			Fund Balance	% Change
General Fund	\$23,792,976	\$23,792,976	\$0	0.0%
Redevelopment	9,887,157	6,055,217	3,831,940	9.7%
General Capital Projects	1,904,000	1,543,400	360,600	5.3%
Electric	82,822,579	87,259,386	(4,436,807)	-5.9%
Water & Sewer	14,882,165	12,081,994	2,800,171	10.2%
Total Major Funds	133,288,877	130,732,973	2,555,904	1.6%
Nonmajor Governmental	2,847,356	2,413,712	433,644	5.2%
Nonmajor Enterprise	10,210,337	10,526,170	(315,833)	-2.3%
Nonmajor Internal Service	13,150,034	13,150,034	-	0.0%
Nonmajor Pension	12,862,437	8,001,561	4,860,876	4.9%
Total Nonmajor Funds	39,070,164	34,091,477	4,978,687	3.9%
TOTALS	172,359,040	\$164,824,450	\$7,534,591	2.6%

Nonmajor Governmental Funds: Nonmajor governmental funds have dedicated revenues from taxes, grants, bond proceeds, or fines and confiscations. Revenues can vary greatly from year to year, as can the related spending in funds where the revenues are required to be spent on new equipment or programs. Ongoing grant funding for continuing programs such as the Carver Center (partial funding from the Community Development Block Grant), and police overtime for the Community Response Team (partial funding from a Justice Assistance Grant) has been decreasing. The budgeted increase in nonmajor governmental funds can be attributed to an accumulation of funds in the Half-Cent Infrastructure Surtax Fund (\$750K) for street maintenance, and in the Infrastructure Capital Projects fund (\$450K) for the Phase 3D Project within the Downtown Redevelopment District.

Nonmajor Enterprise Funds: The reason for the decrease in nonmajor enterprise fund balance is primarily attributable to the Stormwater Utility, Sanitation, and Leased Facilities funds spending more in FY2021 than anticipated revenues.

Nonmajor Internal Service Funds: Internal service funds account primarily for the activities associated with providing services to other City departments, such as accounting, utility billing, information systems, purchasing, human resources, and risk management (insurance). Budgeted revenues in internal service funds also represent budgeted expenses in the City's other operating funds, meaning that revenues equal expense and there is normally no change in fund balance. Interest earnings on the self-insurance reserve in the Workers' Comp Insurance Fund are used to reduce the cost for workers comp insurance charged to other departments.

Pension Funds: The City has three pension funds to account for its defined benefit pension plans for general, police and fire employees. Revenues are expected to exceed costs in 2021 by about \$4.8 million. All of the pension fund balances are restricted to make payments for current and future retirees.

Revenues by Category:

Revenues	ALL FUNDS			
	Original Budget 2020	Adopted Budget 2021	Increase (Decrease)	% Change
Taxes	\$25,474,214	\$26,448,385	\$974,171	3.8%
Permits & fees	599,900	511,605	(88,295)	-14.7%
Intergovernmental	4,618,714	3,990,024	(628,690)	-13.6%
Charges for services	118,168,859	119,304,160	1,135,301	1.0%
Fines & forfeitures	222,500	215,218	(7,282)	-3.3%
Interest & other	15,000,059	15,623,995	623,936	4.2%
Transfers in	5,844,417	6,265,654	421,237	7.2%
Total Revenues	\$169,928,663	\$172,359,040	\$2,430,377	1.4%

Taxes: The City made no changes to the millage rate in 2021. The increase is primarily attributable to an uptick in property values which added \$605,833 in the General Fund, and \$373,179 in the Redevelopment Funds. These increases were slightly offset by anticipated decreases of tax revenues in the Local Option Gas Tax and Half Cent Infrastructure Tax Funds.

Permits & fees: Building permits make up the largest part of this revenue. While estimates are typically based on prior year collections and known major construction projects beginning in this fiscal year, for FY2021 we also assumed a reduction in building activity due to the economic uncertainty of the COVID-19 pandemic.

Intergovernmental: Intergovernmental revenue comes primarily from tax revenues that are collected by the State and distributed to counties and cities. The revenue is typically budgeted based on estimates from the Florida Department of Revenue's Office of Tax Research and recent receipt history. However, for FY2021 we are projecting a decrease in this category due to the economic uncertainty of the COVID-19 pandemic. Grant revenues, while not significant in the 2021 budget, are also included in this category. Grant revenues are budgeted based on a formal grant award that has been accepted by the City Council.

Charges for services: Changes in the cost of power are recaptured through the power cost adjustment on the customer's monthly bill (See Beaches Energy Services). Beaches Energy Services Fund budget (68.7% of this category) contains a 1.1% increase in revenue estimates based on customer energy charges. With the exception of Water & Sewer rates, all other City utilities' rates

are expected to remain stable. Water and Sewer rates will increase by the percentage change in CPI on October 1. The CPI rate increase is intended to enable revenues to keep up with increases in the cost of on-going projects to rehabilitate the water and sewer system.

Fines & forfeitures: The budget anticipates a modest decrease in revenue from court fines and animal control fees based on recent history.

Interest & other: Interest earnings and gains on water/sewer fund and pension fund investments are expected to increase over the prior year.

Transfers in: The increase is largely attributable to an increase in transfers from the General Fund to the General Capital Projects Fund. This was slightly offset by a decrease in transfers from the Electric Utility and Natural Gas Funds to the General Fund.

For additional information on revenues, please refer to both the Funding Sources and Budget Summaries sections of this document.

Expenditures by Category:

Expenditures by Category	ALL FUNDS			
	Original Budget 2020	Adopted Budget 2021	Increase (Decrease)	% Change
Personal Services	\$34,669,503	\$33,300,749	(\$1,368,754)	-3.9%
Operating-Energy	60,502,600	59,912,920	(589,680)	-1.0%
Operating-All Other	42,818,965	45,834,152	3,015,187	7.0%
Capital Outlay	15,591,884	17,287,675	1,695,791	10.9%
Debt Service	4,453,100	2,213,000	(2,240,100)	-50.3%
Grants to Others	12,133	10,299	(1,834)	-15.1%
Transfers out	5,844,417	6,265,654	421,237	7.2%
Total Expenditures	\$163,892,602	\$164,824,450	\$931,848	0.6%

Personal Services: The 2021 payroll budget decrease is largely attributable to the contracting out of Fire Suppression services to Duval County. This action alone resulted in a reduction of 29 FTE's from the City's payroll. Some of the savings from the Fire Department was offset by increases to employee wages in accordance with the most recently approved pay plan for LIUNA and non-union employees effective 10/1/2019. Staffing changes for FY2021 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:

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

Operating-Energy: The City's utility, Beaches Energy Services, serves about 35,064 electric and 307 natural gas customers in Jacksonville Beach, Neptune Beach, Ponte Vedra, and Palm Valley. This year, the utility's budget includes \$58.7 million for the purchase of electricity from its supplier, Florida Municipal Power Agency whose primary fuel for generation is natural gas. Due to continued low natural gas prices and static consumption, costs are expected to be level. Any savings in the cost of power are returned to our customers through reductions in the power cost portion of their rate. Since March 2010, that rate has fallen by \$28 per 1,000 kilowatt hours, saving residential customers, on average, between \$200 and \$324 per year.

In June 2010, Beaches Energy Services began the construction of a natural gas distribution system. The system, primarily designed to serve commercial customers, began operation in 2011 and currently serves about 307 customers. As this system continues to grow, consumption is expected to increase. Budgeted costs for this service include \$1.1 million for the cost of natural gas.

Operating-All Other: Each year departments are tasked with holding operating budgets flat, without looking at reductions in service. For FY2021, Departments were asked to identify potential decreases to their budgets, which were then placed in a budget reserve. These additional spending controls will allow us to respond to an ever-changing financial climate. The increase in operating costs is due to:

- Increased contractual services costs of \$2 million in the General Fund for the Fire Services contract with the County
- Increased contractual service, and repair and maintenance costs of \$378K in the Redevelopment Funds
- Increased repair and maintenance costs for street repaving in the Half Cent Infrastructure Tax Fund

Capital Outlay: Capital projects are budgeted for the life of the project. Projects are normally budgeted when design is complete and a bid award has been

approved by the City Council. Redevelopment projects are now budgeted as part of the annual Capital Improvement Plan in accordance with State law. The timing of major projects and purchases explain the year over year variances. An itemized list of budgeted 2021 capital outlay can be found in the Budget Summaries section; descriptions of larger projects planned for completion between 2021 and 2025 can be found in the Capital Improvement Plan.

Debt Service: The combined Electric/Water & Sewer bonds will be paid off on the first day of FY2021 at which time the City expects to be completely debt-free. The Budget Summaries section has a more detailed discussion of the City's debt position.

Grants to Others: The City makes an annual contribution to fund minimum monthly pension benefits for certain retirees or their beneficiaries (\$299). Public Works offers a grease interceptor rebate program (\$10,000) to promote the installation of authorized, properly sized grease interceptors outside of existing food service facilities. Qualified applicants may be reimbursed up to 50% of their installation costs.

Transfers: The Budget Summaries section has a complete list of all transfers included in the 2021 budget.

Expenditures-by Department:

Expenditures by Department	Original Budget 2020	Adopted Budget 2021	Increase (Decrease)	% Change
Executive & Legislative	\$1,561,857	\$2,030,805	\$468,948	30.0%
Finance	6,187,717	6,367,719	180,002	2.9%
Planning & Development	997,452	1,146,615	149,163	15.0%
Community Redevelopment	950,842	4,914,083	3,963,241	416.8%
Parks & Recreation	5,756,482	6,180,834	424,352	7.4%
Public Works	22,191,435	20,293,713	(1,897,722)	-8.6%
Police	11,174,892	11,287,901	113,009	1.0%
Fire	4,631,418	2,973,903	(1,657,515)	-35.8%
Beaches Energy Services	91,019,949	90,139,375	(880,574)	-1.0%
Human Resources	13,456,419	13,216,773	(239,646)	-1.8%
Information Systems	1,060,395	1,156,238	95,843	9.0%
Non-Departmental	4,903,744	5,116,490	212,746	4.3%
Total Expenditures	\$163,892,602	\$164,824,450	\$931,848	0.6%

The **Executive & Legislative Department** (which also manages the Non-departmental functions), works with the City Council to develop policy and legislation that are administered and executed by the City Manager. Operating in this department are the City Council, City Attorney, City Manager, City Clerk, The

Fire Marshal and Convention Development. The department's budget increase is attributable to increased payroll-related costs due to contract increases, the addition of a Legal Assistant to the City Attorney's Office, and the addition of the Fire Marshal.

The **Finance Department** provides support services in the areas of accounting, utility billing/customer service, business analysis, and property and procurement. The department's budget increase is attributable to increased payroll-related costs due to contract increases and the addition of an Account Technician during FY2020.

Planning & Development provides planning, building inspections, and code enforcement services. The budget reflects increases in wages, pension, and health insurance costs.

The **Community Redevelopment** Agency is responsible for managing the City's Downtown and South Beach redevelopment districts. Operational expenses continue to fund enhanced maintenance programs as adopted in both the Downtown and South Beach districts' Plans. The budget reflects increases in wages, pension, and health insurance costs for existing staff. Additionally, the budget reflects the addition of a CRA Program Manager position for FY2021.

Parks & Recreation manages the City's parks and recreation services that include tennis, golf, adult and youth athletic leagues, special events and all park, oceanfront restroom and lifeguard services. The budget reflects increases in wages, pension, health insurance, and capital outlay costs.

Public Works provides water, sewer, stormwater, and sanitation services to the citizens of Jacksonville Beach, along with street maintenance. The timing of major capital projects is reflected in the overall budget decrease of 8.6%. The construction of beach outfalls (\$200,000), cleaning and silt removal of the stormwater vault on Beach Blvd. (\$223,000), and the lift station rehabilitation program (\$695,000) are some of the major projects included in the FY2021 budget.

The **Police Department's** budget increase of 1% is largely due to increased cost estimates for salaries, pension, and health insurance. These increases were largely offset by the elimination of patrol vehicle purchases from this Department, vehicles will now be purchased from the newly established police vehicle replacement reserve in the General Capital Projects Fund, and a decrease in

capital outlay expenditures for vehicle replacements in the Downtown Cape account for FY2021.

The **Fire** budget reflects the agreement between the City and Duval County for the cost of providing fire and protective services. Additionally, this activity reflects the City's portion of the unfunded pension liability for the Firefighters pension fund.

Beaches Energy Services operates and maintains the City's electric and natural gas distribution systems. Its overall budget decrease is attributable to reductions of \$589K in purchased power costs, \$1.3M in debt service costs, and \$80K in transfers to other funds. These decreases were somewhat offset by increases of \$1.2M in personal, operating and capital outlay costs.

The City purchases its power through Florida Municipal Power Agency, whose primary generation fuel is natural gas. Power costs are decreasing due to lower natural gas prices from the prior year. Beaches Energy has one of the highest reliability ratings in the state and its residential rates continue to remain well below the state average.

Human Resources Department is responsible for personnel services, labor relations, risk management and the operation of the City's three pension funds. The budget remains relatively flat from the prior year.

Information Systems provides the overall management of technology and data processing for all City Departments. As part of the FY2021 Budget process this activity was eliminated as a Division of the Finance Department and is now a stand-alone Department.

The **Non-departmental** department captures costs that are not directly attributable to any other department for items such as debt service and capital projects. The variance from the prior year is attributable to the retirement of government debt and the timing of capital projects and purchases. The Non-departmental budget is included in the Executive & Legislative section of this document.

A summary of staffing levels by department and division since 2018 can be found in the Budget Summaries section of this book. A discussion of changes in 2021 budgeted revenues is located in the Funding Sources section. More discussion of expenditures/expenses, services provided and performance measures is in each department's business plan.



A Brief History of Jacksonville Beach

Although the French Huguenots led by Capt. Jean Ribault in 1562 laid claim to the First Coast area, it was the Spanish who first settled the area around Jacksonville Beach, establishing missions from Mayport to St. Augustine. The Spanish ceded East Florida to the English by treaty in 1763 only to regain control twenty years later. In 1821 the Spanish ceded Florida to the United States of America.

The area was settled by river pilots and fishermen as early as 1831 when Mayport, then known as Hazard, was established as a port. The Mayport lighthouse was erected in 1859 and still stands at the Naval Station Mayport. By 1885 Mayport had 600 inhabitants, a post office and a school. The town was also visited daily by steamships which brought beach-goers from Jacksonville down the St. Johns River.

Meanwhile, a group of enterprising Jacksonville businessmen conceived the idea of a railway to the beaches east of Jacksonville. It was their plan to develop a summer resort to attract tourists to the Jacksonville area. The Jacksonville and Atlantic Railway Company was chartered in 1883 to build sixteen and a half miles of narrow gauge railway from South Jacksonville to the Ruby settlement.



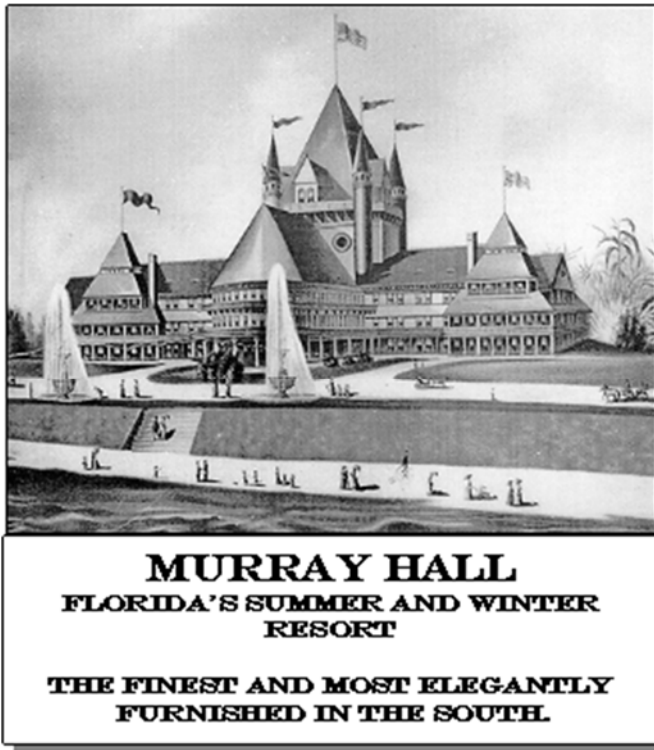
The company acquired many acres of choice oceanfront property which was divided into lots. By November 12, 1884, Ruby was ready for the first buyers of the subdivided lots. About fifty prospective buyers arrived by excursion boats. In all, thirty-four lots were sold that day for a grand total of \$7,514.

In 1884 William E. Scull, surveyor for the railroad, and his wife Eleanor, moved to the area now known as Jacksonville Beach. There were already several tent houses in the vicinity. The Sculls lived in one tent and ran the first general store from another. Later the Sculls applied for a post office under the name of Ruby, a name chosen in honor of their oldest daughter, and ran the post office from their store. Mail was delivered by boat once a week from Jacksonville.

In 1886, Ruby was renamed Pablo Beach after the San Pablo River to the west that divides the island from the mainland.



The first sidewalk in Pablo Beach was a wooden boardwalk to the oceanfront on Ocean Avenue, which is now known as Pablo Avenue. Photo taken around 1898.



Upon completion of the railway to Pablo Beach in mid 1886, the first resort hotel was built and opened to the public. The splendid multistory wooden structure, the Murray Hall hotel, had 192 rooms and could accommodate 350 guests. The Hotel advertised an elevator, electric bells, hot, cold and sulfur baths, bar, bowling and billiards. It also claimed it was located on "The Finest Beach in the World!" with "Surf Bathing the Year Round!" The construction cost was \$150,000. Unfortunately, a fire in the boiler room around midnight on August 7, 1890 destroyed the hotel, the railway depot and surrounding buildings. However, the guests and their belongings were saved.

The Murray Hall was followed by other resort hotels: the Adams House, the Perkins House, the Continental, the Ocean View and the Palmetto Lodge. All were eventually destroyed by fire.



Above: One of many boarding houses opened to take advantage of the tourist trade. Photo to left is Hotel Pablo.





***Palmetto Avenue,
Pablo Beach, Florida
looking east from what is currently
the intersection of
Beach Boulevard and 2nd Street.
Photograph taken around 1906.***



The railway company soon met with financial difficulties and was taken over by the millionaire Henry M. Flagler as part of the Florida East Coast Railway System. Late in 1900 the railway was changed to standard gauge and extended to Mayport. Further transportation was added in 1910 when a winding oyster shell road was constructed near the present Atlantic Boulevard, dividing Neptune Beach and Atlantic Beach.



Pablo Beach was incorporated on May 22, 1907. In 1925 the name was changed to Jacksonville Beach.

Auto racing on the hard-packed sand of the beaches made the area popular for this spectator sport.

The boardwalk's popularity declined in the late 1950's with the state's crackdown on gambling and games of chance. Driving on the beach was prohibited in 1979.





Photograph of the first City Hall built in Jacksonville Beach located on Pablo Avenue. Photo taken in 1927

Photograph of the second City Hall taken in 1920's.



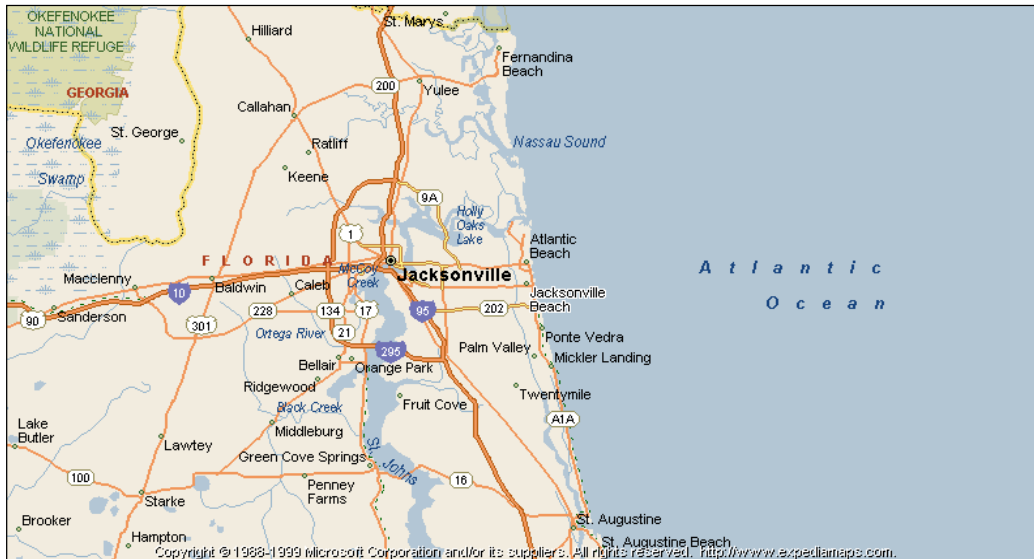
Lt. James H. Doolittle on the beach before his famous transcontinental flight in 1922.

On September 4, 1922, Pablo Beach came into the international limelight when First Lieutenant James H. Doolittle, after a previous abortive attempt, broke the transcontinental speed record. With only one stop at Kelly Field in Texas, he flew from Pablo Beach to San Diego in less than 24 hours. For this feat he was awarded his first Distinguished Flying Cross. On September 4, 1980, he returned to unveil a marker in Jacksonville Beach's Pablo Historical Park. James Doolittle had a distinguished military career, leaving service as a Lt. General.

Historical information and historical photographs courtesy of The Beaches Area Historical Society.



Welcome to Jacksonville Beach



Bordered by the City of Neptune Beach to the north, Ponte Vedra Beach to the south, the Intra-Coastal Waterway to the west, and the Atlantic Ocean to the east, the City of Jacksonville Beach occupies 8.06 square miles of land in northeast Florida. It is primarily a residential community located approximately 15 miles east of Jacksonville.

The City's mission statement is Working Together—Committed to Our Citizens. To keep its citizens informed about current events, the City uses Facebook and Twitter. It also publishes a monthly newsletter, Tidings, distributed to its electric customers with their utility bills.

Additional information including City Council agendas and minutes, annual financial statements and budgets, employment and applications, updates about current construction projects and road closures, upcoming special events and much more can be found at: www.jacksonvillebeach.org. Information on the City's electric utility, Beaches Energy Services, is available at www.beachesenergy.com.

The City Hall is located at 11 North Third St., Jacksonville Beach, Florida 32250 and may be reached by calling (904) 247-6100.

Jacksonville Beach Today



The City produces multiple special events that draw thousands of spectators.

From what began as a tent city for a few hardy souls, Jacksonville Beach has grown into a solid business, resort and residential community with a population over 23,000. Its location, adjacent to the Atlantic Ocean and close to historical and entertainment attractions, makes tourism an important part of the City's economy.

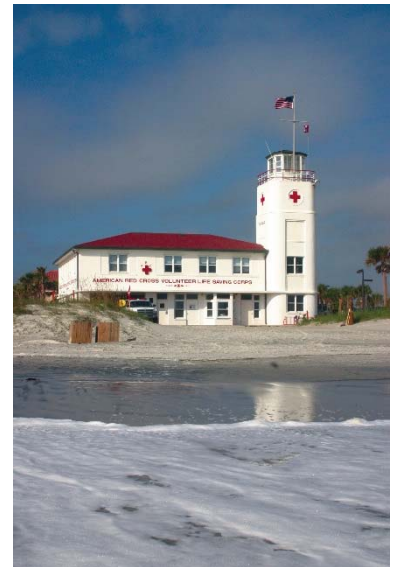
The list of principal taxpayers is composed of shopping centers, hotels and apartment complexes. In addition, the City has a commercial district which contributes significantly to its economy. Major employers include The United States Navy, Baptist Medical Center-Beaches, PGA Tour, Ponte Vedra Inn & Club, and Sawgrass Marriott, among others.

The City is primarily a residential community although it has a larger proportion of commercial property than the neighboring oceanfront cities of Neptune Beach and Atlantic Beach. Even though Jacksonville Beach is the economic center of the Beaches area, housing is still the dominant land use occupying well in excess of 50 percent of the developed land areas of the City.

Approximately sixty percent of the City's housing stock are comprised of single family homes and forty percent are multi-family dwellings. Generally, the quality of the housing is high, with approximately fifty percent of the housing built since 1960 with one third less than twenty years old. The City is a mature community which is nearly fully developed.



*The commercial district
Jacksonville Beach
within the Downtown
Redevelopment Area.*



*Jacksonville Beach is primarily a residential community with
one-third of its housing built within the last twenty years.*

**City of Jacksonville Beach
Summary Statistics and Information**

Year of Incorporation	1907
Form of Government	Council / Manager
Number of City Employees - (Full / Part-Time and Seasonal)	333 / 134
Government Facilities and Services	
Miles of Streets	90
Number of Street Lights	5,613
Culture and Recreation	
Parks	11
Parks Acreage	210
Golf Course	1
Tennis Courts	8
Fire Protection	
ISO Fire Classification	2
Number of Stations	2
Number of Fire Personnel and Officers	2
Police Protection	
Number of Stations	1
Number of Police Support Personnel and Officers	103
Number of Patrol Units	80
Beaches Energy Services	
Number of Electric Customers	35,100
Number of Residential Electric Customers	30,110
Average Monthly Consumption-Residential	1,223 kwh
Sewer System (MGD-million gallons per day)	
Number of Sewer Services	9,543
Number of Treatment Plants	1
Daily Average Flow in Gallons	2.4 MGD
Maximum Daily Capacity of Treatment in Gallons	4.5 MGD
Water System (MGD-million gallons per day)	
Number of Water Services	11,254
Number of Residential Customers	8,973
Average Monthly Consumption-Residential	4,370 gallons
Number of Artesian Wells	6
Number of Fire Hydrants	936
Daily Average Flow in Gallons	2.5 MGD
Maximum Daily Capacity of Treatment Plant in Gallons	7.0 MGD
Hospitals	1
Bond Ratings	
Moody's Investor Services	Aa3
Fitch Investor Services	AA-

Miscellaneous Statistics
City of Jacksonville Beach, Florida

		Unemployment	Duval County	Budgeted Expenditures	
	Population	Rate	Per Capita Income	Original	Final
2010	23,077	12.9%	\$39,140	\$174,705,201	\$197,874,464
2011	21,441	10.3%	\$39,858	\$163,959,844	\$190,799,207
2012	21,615	9.3%	\$40,905	\$161,095,934	\$194,129,086
2013	21,713	7.5%	\$38,805	\$164,854,246	\$184,597,322
2014	22,136	6.5%	\$39,893	\$161,513,569	\$186,735,361
2015	22,805	6.0%	\$41,339	\$153,947,972	\$179,126,172
2016	23,288	4.9%	\$42,617	\$159,841,415	\$188,699,769
2017	23,503	4.6%	\$44,347	\$158,680,576	\$210,705,583
2018	23,494	3.6%	\$46,174	\$164,505,457	\$208,068,944
2019	23,352	3.4%	n/a	\$162,517,823	\$192,089,198

	Residential		Commercial		Total Value of Permits
	Permits Issued	Value of Permits	Permits Issued	Value of Permits	
2010	894	\$11,093,625	462	\$14,847,370	\$25,940,995
2011	983	\$15,743,052	387	\$11,327,860	\$27,070,912
2012	1121	\$24,527,261	412	\$14,738,020	\$39,265,281
2013	1207	\$53,085,256	443	\$20,132,691	\$73,217,947
2014	1110	\$57,948,210	411	\$19,002,151	\$76,950,361
2015	1242	\$63,682,435	380	\$17,071,166	\$80,753,601
2016	1301	\$55,537,631	388	\$27,667,754	\$83,205,385
2017	1602	\$62,661,258	388	\$55,233,282	\$117,894,540
2018	1778	\$57,134,424	378	\$41,944,230	\$99,078,654
2019	1147	\$57,992,349	261	\$94,052,182	\$152,044,531

	2018 Assessed Valuation	2019 Assessed Valuation	Percentage of 2019 Total Assessed Valuation
Principal Taxpayers:			
Broadstone Beach House at Jax Beach	\$37,738,700	\$40,387,600	1.2%
Courtyard Marriott	\$26,781,414	\$29,459,555	0.8%
South Beach Regional Shopping Center	\$27,546,400	\$28,933,200	0.8%
Hampton Inn Oceanfront	\$26,224,935	\$28,847,428	0.8%
Ocean Park Partnership, Ltd.	\$25,619,330	\$28,181,263	0.8%
Pablo Plaza	\$16,183,742	\$18,276,300	0.5%
Beach Marine	\$12,453,103	\$14,629,438	0.4%
Marsh Landing Plaza	\$12,113,000	\$13,324,300	0.4%
South Beach Parkway Shopping Center	\$12,456,200	\$12,938,400	0.4%
Hampton Inn Ponte Vedra A1A & JTB	\$9,520,831	\$11,576,400	0.3%
	<u>\$206,637,655</u>	<u>\$226,553,884</u>	
Total Real Property Assessed Valuation	\$3,249,073,173	\$3,498,864,284	

Principal Employers 2019:	Number of Employees
Naval Station Mayport	9,000
Baptist Medical Center-Beaches	800
PGA Tour, Inc.	800
Ponte Vedra Inn & Club	550
City of Jacksonville Beach	477
Optimum Healthcare IT	385
TPC Sawgrass Marriott	320
Vicar's Landing	320
U.S. Coast Guard	300
Fleet Landing	280



Government and Budget Overview



City Hall, located in downtown Jacksonville Beach

Form of Government

The City of Jacksonville Beach operates under the council-manager form of government. The City Council, consisting of a mayor and six council members is responsible for determining policy, passing ordinances and resolutions, adopting the annual budget, appointing committees and hiring the City Manager and City Attorney.

The City Manager is the Chief Administrative Officer of the City and is charged with carrying out the policies made by the City Council. He manages the day-to-day operations of the City, prepares the annual budget for City Council approval, and hires City employees.

City Council members are elected to four-year staggered terms with three council members elected every two years. The mayor is elected to four year terms. Three council members are elected from within their districts. The mayor and the remaining three council members are elected at-large.

The City Council meets at 6:00 P.M. on the first and third Monday of each month (except January and July, 3rd Monday of the month only) at City Hall located at Eleven North Third Street. Council agendas and minutes can be found at <http://www.jacksonvillebeach.org/government/city-documents-public-records/agendas-minutes>.

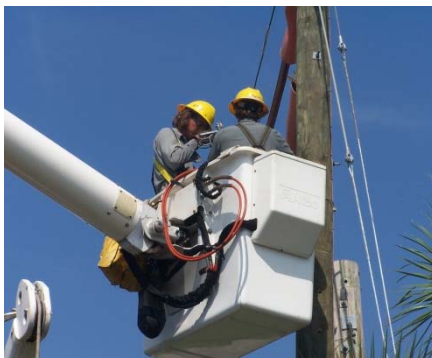
Quality of Life Goals:

The City of Jacksonville Beach's mission is **to improve our quality of life by building a strong community**. This mission is defined by the quality of life goals below.

	Mission	Supporting Services
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

Long-term Goals:	See the following section(s):
To maintain the level of service desired by our citizens.	Budget Message; Executive
To manage the City to be competitive in all services with respect to cost, service and reliability.	Beaches Energy Services
To make redevelopment work.	Redevelopment
To maintain an atmosphere in which all citizens feel safe in their homes, in public and on the beach.	Police; Fire; Parks & Recreation (Ocean Rescue)
To protect the environment through improvements to our water and sewer system, streets and sidewalks, tree protection, beach renourishment and compliance with all environmental hazard and waste regulations.	Public Works; Executive; 5-Year Capital Improvement Plan
To manage growth in a way that protects the quality of life and to maintain an ideal mix of commercial and residential uses.	Planning & Development
To promote the City as a family-oriented entertainment center of the beaches by improving the quality and scope of special events and through improved marketing of the area.	Parks & Recreation
To maintain the minimum cash balances which protect the City's financial integrity.	Finance
To implement a comprehensive performance measurement system which will give the public, City Council and department directors the ability to evaluate the level and value of the services the City provides to the community.	Performance measures are shown in each department's business plan.
To emphasize employee safety through proper supervision, training and equipping of all City employees at an appropriate level as to assure their safety and the safety of those around them.	Human Resources
To maintain a compensation and benefit package sufficient to attract and retain a qualified and highly motivated workforce .	Human Resources
To eliminate deferred maintenance in order to lengthen the life of City assets.	Executive; Finance (Property Mgt.); 5-Year Capital Improvement Plan

Each department's business plan contains its mission and information about its objectives and performance measures that support achieving the goals above. An overview can be found in the Budget Message section of this budget document.



City Services

The City provides a full range of services to its citizens:

- 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



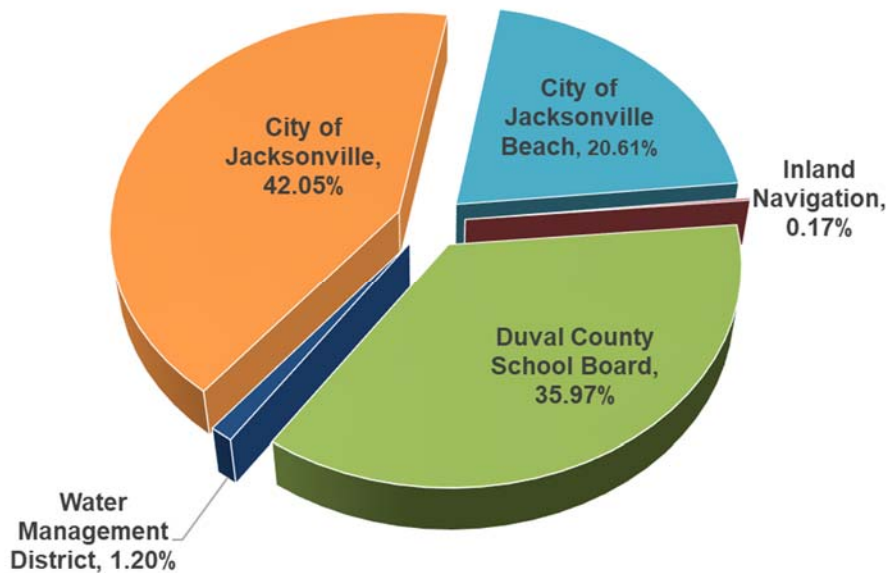
Funding City Services

City services are funded from a variety of sources including property taxes, local option taxes, state shared revenues and utility rates. The adopted ad valorem tax rate is \$3.9947 mills per thousand dollars of property value. This rate is unchanged from last year's rate.

Where Your Property Tax Dollars Go

Property Taxes on a Home with Homestead Exemption*
(\$50,000; \$25,000 for school districts)

Current Millage Rate			Adopted Millage Rate	
Millage Rate	Property Tax		Millage Rate	Property Tax
\$3.9947	\$746	City of Jacksonville Beach	\$3.9947	\$746
0.0320	\$6	Inland Navigation	0.0320	\$6
6.1500	\$1,302	Duval County School Board	6.1500	\$1,302
0.2414	\$45	Water Management District	0.2335	\$44
8.1512	\$1,522	City of Jacksonville	8.1512	\$1,522
\$18.5693	\$3,622	TOTAL	\$18.5614	\$3,620



**Based on a median home assessed value of \$236,748 (Property Appraiser)*

A home valued at \$236,748 with a homestead exemption of \$50,000 has a net taxable value of \$186,748 (\$211,748 for schools). Based on 2021 millage rates, that homeowner will pay \$3,620 in property taxes. \$746 of that household's taxes are paid to the City of Jacksonville Beach (about \$62 per month). By comparison, cable television and internet access can cost over \$100 per month.

Budget Process

<i>Approximate Date</i>	<i>Required Action</i>
January 31	Completion of preliminary revenue estimates and budget projections
Early March	Mid-year budget adjustment Departments submit 5-year capital improvement plans
April 1	Departments submit next year budget requests
April 15 through May	City Manager reviews 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)
July 28	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); proposed budget is finalized
August 1-14	City Council workshops to review budgets and business plans
September 3-6	First public hearing on budget; adoption of tentative millage rate and proposed operating budget
September 7-18	Second (final) public hearing on budget: adoption of millage rate and operating budget

Responsibility: Section 31 of the City of Jacksonville Beach’s Charter gives the City Manager the duty to prepare and submit the annual budget estimate to the City Council. Although not required to do so, the City prepares an operating budget for all funds. The City adopts its budget in accordance with Florida Statutes, Chapter 200, commonly referred to as TRIM (Truth in Millage). The budget calendar complies with TRIM requirements.

October: October 1 marks the start of the fiscal year. The previous year's encumbrances (prior year's purchase commitments) are reviewed and incorporated into the new budget, as appropriate.

November/December: The City's *annual financial audit* for the previous fiscal year takes place.

January: *Revenue estimates* for the next fiscal year are updated using trend analysis, independent rate studies by financial advisors, known funding sources and estimates of distributions from other governmental units. *Five-year projections* are prepared for the City's major funds: the General Fund, Community Redevelopment Fund, General Capital Projects Fund, the Electric Fund and the Water & Sewer Fund. Five-year projections are also prepared for all nonmajor enterprise funds and certain special revenue funds. The projections include four or more years of historical data, current year original budget and five future years. *One-year projections* are prepared and reviewed for all remaining funds.

February: *Budget preparation instructions are updated* to reflect changes in economic condition, citywide priorities, goals and objectives, new or revised directives from the City Council.

March: *Five-year Capital Improvement Plan* (CIP) is prepared. This request is a tentative outline of major (cost greater than \$25,000) capital needs matched to the most likely funding source. In some cases, non-capital items are included in the CIP when the expected cost is significant (greater than \$100,000) or when the cost is for major on-going programs such as street resurfacing and sidewalk repair. City has established certain replacement cycles that are intended to keep the most critical equipment and infrastructure operating in reasonable repair. While there are no other recurring planning processes that affect the budget process, the CIP process is affected by other periodic planning processes related to such things as infrastructure improvements, Downtown redevelopment, utility rate adjustments or long-term capital planning.

March/April: *Cost allocations and payroll projections* are prepared for departments to integrate into their budget requests. Lapse is not budgeted. Cost allocations are prepared for items such as payroll, insurance, internal service charges, debt service and transfers. Other operating costs are budgeted according to need and the anticipated level of service. Depreciation is not budgeted. Budget requests are completed by each department for their respective division or program along with department-wide business plans. A summary of the department's budget request is also included in its business plan.

May: *Preliminary budget assessment* compares projected revenues and submitted expenditure requests for the purpose of determining the initial excess or shortage of available resources for appropriation. *Budget meetings* provide each department the opportunity to discuss their budget request and business plan with the City Manager. In these meetings, budget requests may be adjusted based upon each department's package of expected program service levels and anticipated funding.

July 1: Property Appraiser provides *estimates of property value* used to calculate millage rates (DR420).

August: *Proposed budget document* is updated for changes in state revenue estimates and posted on the City's website. *Budget workshops* are conducted by the City Manager during which the City Council has the opportunity to review and revise the budgets. Budget issues are discussed along with levels of service. The workshops are open to the public.

September: *Two public hearings* concerning the Tentative Millage Rate and Tentative Operating Budget are held in accordance with Florida's Truth in Millage requirements (Florida Statutes, Chapter 200). The *final budget* must be adopted by September 30 of each year and becomes effective on October 1.

Budget Adjustments: Council agendas are reviewed for any approved items that will impact the budget because the items were either not budgeted or were budgeted based on an estimate that was too low or too high. Occasionally, unexpected and unbudgeted costs will occur in amounts that are significant enough to warrant consideration for budget adjustment (for example, severe storms or hurricanes, unanticipated major infrastructure or equipment repairs or replacements).

Twice per year, these budget adjustment items are aggregated and presented to the Council in the form of a resolution. The **mid-year adjustment** takes place in March and the **year-end adjustment** occurs in September. The City Council may make supplemental appropriations during the year, up to the amount available for appropriation. It must approve budget amendments that increase a fund's total budget for all funds except the General Fund. City Council approval is required for increases to a *department's total budget within the General Fund*. Rarely, due to hurricanes or due to other unusual circumstances, an additional, retroactive budget adjustment may be necessary.

Budget, Accounting and Financial Policies

Budget Policies

The Budget is the City's plan of financial operations that provides for controlling and evaluating governmental activities. The budget process is the primary mechanism by which key decisions are made regarding the levels of service to be provided in light of the anticipated resources available. A budget policy states how this is to be accomplished in addition to addressing the need for financial strength and stability.

The City prepares budgets for each of its funds; all funds are included in the City's financial statements. No item or project is budgeted unless there are sufficient resources to pay for it. All unencumbered operating budget appropriations, except project budgets, expire at the end of each fiscal year.

Basis of Budgeting - All annual operating budgets will be adopted on a basis consistent with generally accepted accounting principles (GAAP), with certain exceptions. (See also Basis of Accounting.)

Governmental funds and expendable trust funds use the modified accrual basis of accounting. Under this method, revenues are recognized when they are both measurable and available. Expenditures are recognized in the accounting period in which the related liability is incurred, except that principal and interest on general long-term debt are recognized when due. Compensated absences are budgeted in the year paid but recorded for financial statement purposes in the year earned.

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

Proprietary funds (electric, water & sewer, stormwater, sanitation, golf course, lease facilities and internal service) use the accrual basis of accounting. Under this method, revenues are recorded when earned and expenses are recorded at the time liabilities are incurred. Depreciation and accruals related to amortization of bond discounts and issuance costs are not budgeted.

Balanced Budget – A balanced budget will be prepared for each and every fund. Balanced budget means that total anticipated revenues plus available fund balance in excess of authorized reserves will not be less than total budgeted expenditures plus required reserves for each fund.

Budgetary Level of Control - The budget is a spending plan that requires adjustment from time to time, as circumstances change. The legal level of budgetary control is at the fund level, except for the General Fund, where it is maintained at the department level. This means that for any department within the General Fund, the department's expenditures may not exceed its total annual appropriation as adopted by the City Council. The City Manager has the authority to adjust the budget within departments as long as the adjustment does not increase the total level of appropriation approved by the City Council.

A system of budgetary controls is maintained to assure adherence to the budget. Timely monthly financial reports that compare revenues, expenditures and encumbrances with budgeted amounts in line-item detail are prepared and provided to department supervisors. Monthly financial reports to the City Council include summary budget reports, which compare current year revenues and expenditures to prior year activity at the same point in time.

Budget Amendment Process - When a change in funding needs such as the acquisition or loss of a revenue source or the unanticipated increase in the cost of providing a service occurs, the respective department head will make a formal request to the Budget Officer that the budget be amended. After analysis, this request is forwarded to the City Manager for approval. If the request is within the scope of the City Manager's authority, the request may be approved or denied immediately. If the request is approved by the City Manager, but requires City Council approval, it will be placed on a City Council agenda for their approval in the form of a resolution amending the operating budget. Resolutions adjusting the budget are prepared twice each year, except in unusual circumstances.

Budget Lapses at Year End - All unencumbered operating budget appropriations, except project budgets, will expire at the end of each fiscal year. In accordance with generally accepted accounting principles, the amount of budget related to purchases encumbered in the current year but not received until the subsequent year is added to the budget of the subsequent year. All purchase orders for the current year will be issued by September 15 except in unusual cases approved by the Finance Officer.

Budget Guidelines –

Personnel Costs and Authorized Positions- Personnel costs (payroll and benefits) are budgeted in accordance with the City's adopted pay plans, using wage rates consistent with the plan's grades and

steps appropriate for each employee. Cost of living adjustments are budgeted separately and integrated into the final budget, if approved.

The City Manager may approve changes to authorized positions if the Finance Department determines that the change is budget neutral. The City Council must approve changes to authorized positions in the following circumstances:

- o Addition of positions not previously approved in the City's pay plan
- o Increases in the number of authorized positions
- o Paygrade elevation
- o Changes which increase the benefits for which the position is eligible

Operating Costs - Operating costs will be budgeted according to need and based on the cost of providing a certain level of service. Priority is given to expenditures for the adequate maintenance of capital equipment, facilities and infrastructure, and for their orderly repair or replacement.

Capital Outlay - Capital outlay consists of costs associated with the acquisition of and improvements to land, easements, buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure and all other tangible assets costing \$1,000 or more that are used in operations and have initial useful lives lasting more than one year. The City does not budget depreciation.

5-Year Capital Improvement Program - Expenditures in the Capital Improvement Program will include capital outlay that costs \$25,000 or more. The operating expenditures associated with these items will be included in the operating budget in the current year. The future operating expenditures will be considered in the development of the time schedule for capital improvements along with resource availability. Projects will be scheduled for the current year if resources are available to cover capital outlay and the operating costs. Significant, recurring repair and maintenance items may also be included in the plan.

Business Plans – Each department will prepare an annual business plan that includes the following:

1. Organization – a description of the department, its programs and functions along with a schedule of authorized positions.
2. Mission – a statement of the department's mission.
3. Recent accomplishments – significant accomplishments during the past budget year.
4. Objectives/outcomes – the larger purpose that the department or division aims to achieve.
5. Goals – a specific listing of what the department expects to achieve in the coming budget year.
6. Funding sources – a description of revenue sources that fund the department.

7. Financial summary – a three-year (prior year actual, current year revised budget, next year proposed budget) summary of the department’s expenditures for personal services, operating expenditures, capital outlay, debt service and transfers.
8. Major budget changes from last year – a description of the primary causes of increases or decreases in the department’s budget.
9. Budget issues – a description of items that may impact the department’s budget now or in the future.
10. Performance measures – indicators of the department’s efficiency and effectiveness.

Accounting and Financial Policies

Basis of Accounting – The City prepares its Comprehensive Annual Financial Report (CAFR) on the basis of Generally Accepted Accounting Principles (GAAP). Governmental funds use the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets. Expenses are recognized when the related liability is incurred. Proprietary funds use the accrual basis of accounting. Under this method, revenues are recognized when they are earned and expenses are recognized when they are incurred. Except as noted below, this conforms to the way the City prepares its budget. Exceptions are:

- a. Compensated absence liabilities are accrued as earned under GAAP, but budgeted in the year paid.
- b. Principal payments on long-term debt in the Proprietary Funds are applied to the outstanding liability on a GAAP basis, but are budgeted as debt service in the year paid.
- c. Capital outlay in the Proprietary Funds are recorded as assets on a GAAP basis, but budgeted in the year paid.
- d. Other post-employment benefits and depreciation are only recorded on a GAAP basis and are not budgeted.
- e. Fund balances reported in the City’s financial statements comply with the provisions of GASB 54. For budget reporting, however, fund balances that would be reported in the financial statements as nonspendable, restricted, committed or assigned have been combined into a single category called “All other balances”.

Funds and Account Groups - The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprises its assets, liabilities, fund equity, revenue and expenditures or expenses, as appropriate. Government resources are allocated to, and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. (See the following Fund Accounting pages.)

Major and Nonmajor Funds – GASB Statement No. 34 sets forth minimum criteria (percentage of assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise combined) for the determination of major funds. The City reports three major governmental funds: the General Fund, one special revenue fund, the Community Redevelopment Agency and one capital projects fund, the General Capital Projects Fund. The Electric Fund and the Water and Sewer Funds are reported as the City’s two major enterprise funds.

Governmental and enterprise funds which do not meet the criteria for reporting as major funds are grouped together for presentation purposes as nonmajor Governmental Funds and nonmajor Enterprise Funds, respectively. In addition, the City reports a nonmajor internal service fund type and a nonmajor fiduciary (pension) fund type. Budgets are prepared for all funds regardless of the fund’s classification as a major or nonmajor fund and all budgeted funds are included in the City’s Comprehensive Annual Financial Report (CAFR).

Cash and Investments - The City’s investment policy (Resolution 1854-2010) was adopted on May 17, 2010 and revised on June 16, 2014 (Resolution 1934-2014). The policy authorizes the Finance Officer to invest public funds, contract for banking, investment and related services, establish internal controls and specifies the types of investments that may be purchased. Key objectives included in the policy are as follows:

1. Safety of principal.
2. Sufficient liquidity to allow for quick conversion of investments to cash easily and rapidly without loss of principal.
3. Attaining a market rate of return throughout budgetary and economic cycles, taking into account the investment risk constraints and liquidity needs.
4. Investments held should be diversified to the extent practicable to control the risk of loss resulting from overconcentration of assets in a specific maturity, issuer, instrument, dealer, or bank through which financial instruments are bought and sold.

The policy specifies requirements for financial institutions and broker/dealers which are approved for investment purposes, maturity and liquidity requirements, and competitive selection of investment instruments. It also specifies the type of authorized investments and portfolio composition, prohibited investments, performance measurements, monthly reporting requirements and third-party custodial agreements.

Debt Service - Debt service costs arise out of obligations to repay amounts borrowed (principal) with interest and any other related costs. Funds are to be borrowed for capital expenditures only. The City will not borrow funds to meet day-to-day operating expenditures. The City will seek to minimize the need for future debt through long term financial planning and capital budgeting.

Neither the City Charter nor Code, nor Florida Statutes limit the amount of debt the City can issue.

Decisions to issue debt will be guided by the following policies:

1. The City will restrict the use of long-term debt to capital projects that cannot be funded from current revenues. The City will not use long-term debt to meet current operating expenditures.
2. Debt payments will not extend beyond the useful life of the capital investment being financed.
3. The City may issue refunding bonds provided such refunding does not result in an increase in the interest rate.
4. Issuance of General Obligation Bonds (GOB) requires the approval of the City Council and an affirmative vote of a majority of electors voting at any specific general election.
5. The City may issue tax increment debt securities payable solely from the ad valorem tax increment proceeds within the area of authority created in accordance with City Ordinances for the Southend and Downtown Tax Increment Districts.
6. The City Council has the authority to obligate the City's resources for the issuance of Revenue Bonds. Issuance of additional revenue bonds for the utilities must not violate the terms of current bond covenants and comply with all the restrictions for parity, debt service coverage and reserve requirements.
7. The use of lease purchase obligations will be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item becomes technologically obsolete or is likely to require extensive repairs during the lease period, then the City will purchase the item with current operating revenues.
8. As a part of the budget process, the Chief Financial Officer annually reviews current and projected levels of debt, monitoring debt levels to assure that the City does not over-obligate its resources. Analysis of debt levels, along with long term revenue projections will both be considered when deciding if the City should incur new debt. Plans for long-term debt will vary depending upon funding source, its reliability and availability in the future and the priority of the capital project being considered. When considering if the City can afford the new debt, the City will also consider the added operating expenditures associated with the new capital asset and its long-term budget impact.

Transfers - Transfers are used to move monies from one fund to another without the intent of repayment. Transfers are made according to prescribed formula or legal requirements upon the availability of unrestricted fund balances. No transfer will be made in violation of the legal purpose or use of revenues from which the fund balance was created.

Fund Balance – The City implemented the provisions of GASB 54 *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011 (Resolution 1887-2011, revised in Resolution 1890-

2011), as required. The policy establishes fund balance classifications that comprise a hierarchy based primarily on the extent to which the City is bound to honor constraints on the specific purpose for which the amounts in the funds can be spent.

For financial statement purposes, fund balance is reported in five components – nonspendable, restricted, committed, assigned and unassigned. For budget purposes, fund balance is reported as either *Unrestricted/unassigned* or *All other balances*. Fund balances that would be reported in the financial statements as nonspendable, restricted, committed or assigned have been combined for budget reporting into a single grouping designated as “All other balances”.

The fund balance resolutions adopted in 2011 established a revenue stabilization fund balance reserve in the General Fund in an amount equal to 25% of subsequent year’s general fund budgeted expenditures. The purpose of the stabilization fund is to provide sufficient working capital at the beginning of the fiscal year until the time the City begins receiving ad valorem taxes, usually toward the end of the first quarter. It essentially sets a fund balance minimum. The stabilization balance can only be reduced with City Council approval or for budgeted expenditures when all other unrestricted or uncommitted fund balances have been exhausted, or there is a revenue shortfall resulting in a decrease in the stabilization fund.

The resolutions also established an assigned fund balance in the General Fund for unanticipated events or emergencies calculated as up to 25% of the subsequent year’s General Fund budget (after the revenue stabilization reserve is funded). Expenditures for emergencies must be approved by the City Manager and reported to the City council within 30 working days of the emergency. Expenditures for major unanticipated, unbudgeted events require prior City Council approval and subsequent modification to the general fund budget.

In general, fund balances in special revenue funds are classified as restricted. Fund balances in debt service and capital projects funds are classified as assigned.

When both restricted (or committed, or assigned) and unrestricted resources are available for use, the City’s policy as established in the resolution is to use the restricted (or committed, or assigned) resources first, then unrestricted resources as they are needed.

Fund Balance Reserves in Proprietary Funds – In addition to any legally restricted fund balances, the City maintains a fund balance reserve for working capital in all operating funds. The purpose of this reserve is to handle shortfalls from revenue deficiencies, costs from unforeseen emergencies, and to avoid the need for short term borrowing for cash flow purposes. This reserve is maintained at the approximate level of three to four months operating expenditures. The City’s insurance internal service funds maintain minimum reserves of \$500,000 in the Property and Liability Insurance Fund and a minimum of \$1,500,000 in the Workers Comp Insurance Fund. The

reserves were recommended as part of a plan for the City to become partially self-insured. As the City shifts away from self-insurance, these balances will be reevaluated.

GFOA Award for Distinguished Budget Presentation - The City strives to improve its budget document in order to continue to meet the criteria for the Government Finance Officers' Association (GFOA) Award for Distinguished Budget Presentation. This award signifies that the City is communicating its spending plan to its citizens, elected and administrative officials, and to outside interested parties such as bond rating agencies, in an exemplary manner.

Fund Accounting

The City of Jacksonville Beach maintains its accounting system on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts. Funds are typically segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations.

The City uses three broad types of funds: governmental, proprietary and fiduciary. *Governmental* funds are generally used to account for tax-supported government activities. *Proprietary* funds are used to account for operations that are financed in a manner similar to private business enterprise; or where the periodic determination of net income is appropriate for accountability purposes. The City has two types of proprietary funds: enterprise funds which account for its utilities, golf course and lease facilities; and internal service funds, which account for centralized services that are provided on a cost-reimbursement basis. *Fiduciary* (pension) funds account for funds held by the government as a trustee; these assets cannot be used to support the government's own activities.

GASB Statement No. 54, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments*, sets forth minimum criteria (percentage of the assets, liabilities, revenues or expenditures/expenses of either fund category or the governmental and enterprise funds combined) for the determination of major funds. Governmental and enterprise funds, which do not meet the criteria for reporting as major funds, are designated as nonmajor.

Revenues and Expenditures by Major/Nonmajor Fund				
	Revenues	Expenditures	Revenues minus expenses	Exp. as a % of Total Budget
Major Funds:				
General Fund	\$23,792,976	\$23,792,976	\$0	14.4%
Community Redevelopment	9,887,157	6,055,217	\$3,831,940	3.7%
General Capital Projects	1,904,000	1,543,400	\$360,600	0.9%
Electric	82,822,579	87,259,386	(\$4,436,807)	52.9%
Water & Sewer	14,882,165	12,081,994	\$2,800,171	7.3%
	133,288,877	130,732,973	2,555,904	79.3%
Nonmajor Funds:				
Governmental	2,847,356	2,413,712	433,644	1.5%
Enterprise	10,210,337	10,526,170	(315,833)	6.4%
Internal Service	13,150,034	13,150,034	0	8.0%
Trust (pension)	12,862,437	8,001,561	4,860,876	4.9%
	39,070,164	34,091,477	4,978,687	20.7%
TOTAL - All Funds	\$172,359,040	\$164,824,450	\$7,534,591	100.0%

Governmental Funds

Major Governmental Funds

The **General Fund** accounts for resources traditionally associated with governments that are not required to be accounted for in another fund. Its primary funding sources are property taxes, revenue from other governments and transfers from other funds. The General Fund provides funding for the traditional services of municipal government: elected officials, police & fire, parks & recreation, planning and development, building inspection and street maintenance. Budget objective: to provide for the general government operations of the City and maintain the working capital necessary for the fund's financial health and stability.

The **Community Redevelopment Fund** accounts for the receipt and expenditure of ad valorem tax increment funds in a special revenue fund because use of the revenue is limited to purposes specified in its redevelopment plan. The Community Redevelopment Agency (CRA) uses these funds to pay for capital projects and to secure debt issued to pay for those projects benefitting the City's two redevelopment districts in accordance with adopted plans for each district: Downtown, which was created in 1984 and Southend, which was created in 1985. Other revenue sources include grant funds and interest earnings. Budget objective: to show the legally restricted revenue sources and how these sources will be utilized and to demonstrate compliance with Florida Statutes.

The **General Capital Projects Fund** is the City's primary capital projects fund and accounts for the costs of various nonrecurring capital projects, major equipment purchases and major repairs and renovations. Due to the nature of the fund, its budget can fluctuate significantly from one year to the next. Primary funding sources are transfers from other funds, grants and interest earnings. Its budget is itemized and discussed in the Executive and Legislative section of the budget.

Budget objective: to account for all financial resources to be expended for the acquisition, construction or repair of major capital facilities or equipment used as capital assets in governmental funds.

Nonmajor Governmental Funds

Nonmajor Governmental Funds account for those special revenue, debt service and capital projects funds that do not meet government accounting standards criteria for inclusion as major funds.

Special revenue funds are used to account for specific revenues that are legally restricted to be spent for a particular purpose. Funding sources in these funds are largely grant and tax revenues.

Budget objective: to show the legally restricted revenue sources, how these sources will be utilized and to demonstrate compliance with statutes, regulations and rules governing their use.

Debt service funds are used to account for the accumulation of resources for and payment of governmental bond principal and interest; funding for these funds comes from the revenue pledged as support for the debt.

Budget objective: to fund debt service expenditures and to provide for any cash flow deficiency that would occur prior to the receipt of tax increment revenues.

Capital projects funds are used to account for the acquisition and construction of major repairs, replacements and capital facilities other than those financed by proprietary funds and trust funds; funding sources are grants, transfers from other funds, interest earnings and bond proceeds. Budget objective: to account for all financial resources to be expended for the acquisition or construction or repair of major capital facilities or equipment to be used as capital assets in governmental funds.

A summary of the city's governmental funds, budget, primary uses and the department responsible for managing the fund is on the next page.

Governmental Funds	Budget	Primary Uses	Department
General Fund (major)	\$ 23,792,976	Police, Fire, Parks & Recreation, Public Works-Street Maintenance, Planning & Development, Executive, Finance-Building Maintenance, Executive, Executive-Nondepartmental	All departments to the left
Special Revenue Funds			
Community Redevelopment (major)	6,055,217	Infrastructure improvements in Downtown and Southend districts; downtown policing initiative	Redevelopment, Police, Public Works
Convention Development	196,493	Tourism and convention development	Parks & Recreation, Executive
Court Cost Training	9,407	Police training	Police
Local Option Gas Tax	730,132	Street and road maintenance	Public Works
Half-Cent Infrastructure Surtax	821,500	Infrastructure improvements specified in enabling legislation	Public Works
Community Development Block Grant	142,000	CAPE, Carver Center and Utility Assistance	Police, Finance, Parks & Recreation
Radio Communication	10,000	City's radio system	Fire
Justice Assistance Grant	0	Specific law enforcement uses	Police
Tree Protection	3,000	Tree replacement	Parks & Recreation
Law Enforcement Trust Fund	20,100	Specific law enforcement uses	Police
Equitable Sharing Fund	31,080	Specific law enforcement uses	Police
Debt Service Fund			
Half-Cent Infrastructure Surtax	0	Principal and interest payments	Executive
Capital Projects Funds			
General Capital Projects (major)	1,543,400	Major capital projects and repair/replacement of equipment	Executive
Infrastructure Surtax Bond Proceeds	450,000	Infrastructure improvements specified in enabling legislation	Executive
TOTAL	33,805,305		

Proprietary Funds

Major Enterprise Funds: The **Electric Fund** and the **Water & Sewer Fund** are two of the City's enterprise funds that are accounted for as major funds. Although the Water & Sewer Fund does not meet the minimum government accounting standards criteria for reporting as a major fund, because of its importance the City has elected to account for it as one. Both funds use revenues from the delivery of services to cover the costs of operating their systems. The Electric Fund's budget is discussed under Beaches Energy Services. The Water & Sewer Fund's is discussed under Public Works. Budget objective: to monitor revenues and control expenses.

Nonmajor Enterprise Funds are used to account for operations that are financed in a manner similar to private business enterprises – where the intent of the City Council is that the cost of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. The primary revenue source in each of these funds is user charges. These funds account for the City's natural gas, stormwater and sanitation utilities, golf course and its lease facilities operations. Budget objective: to monitor revenues and control expenses.

Internal Service Funds are used to account for the financing of goods and services provided by one department to other departments of the government and to other government units, on a cost reimbursement basis. Departments are charged by these funds based on their usage of the goods or services provided. Revenue, rates and charges may be adjusted to cover all operating expenses, capital outlay and debt service. Budget objective is to demonstrate that these funds are self-supporting. Administrative operations providing services through internal service funds and the allocation basis used to distribute their costs are shown below.

Internal Service Fund	Allocation Basis
City Manager	Time allocation estimate
Accounting	Accounting - Department/division operating budgets; Utility Billing - Number of meters in each utility & degree of difficulty (time); Information Systems - Time and difficulty estimate; Purchasing - Number and value of purchase orders
Human Resources	Number of employees
Fleet Maintenance	Specific vehicle maintenance costs and overhead allocation based on number of vehicles
Meter Services	Number of meters read
Operations & Maintenance Facility	Square footage allocated to each department
Insurance Funds	Property value (general/liability); payroll costs and cost per \$1,000 (worker's comp); specific charges (employee life, health & dental insurance)

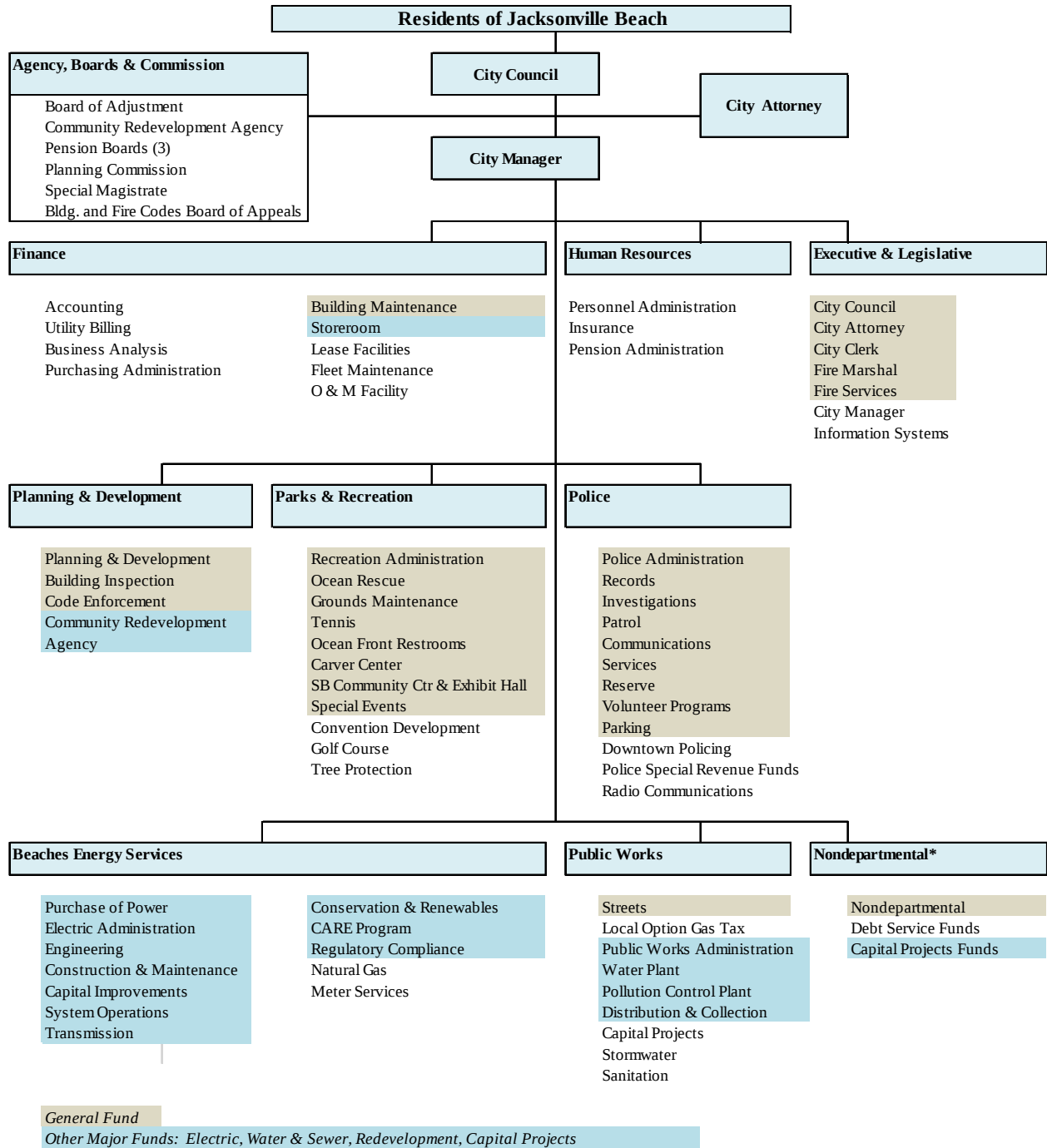
Proprietary Funds	Budget	Primary Uses	Department
Enterprise			
Electric (major)	\$87,259,386	Operations of Beaches Energy Services	Beaches Energy Services
Water & Sewer (major)	12,081,994	Operations of water and sewer system	Public Works
Natural Gas	1,901,614	Operations of natural gas system	Beaches Energy Services
Stormwater	1,682,066	Operations of stormwater system	Public Works
Sanitation	3,947,103	Garbage and sanitation operations	Public Works
Golf Course	2,169,666	Golf course operations	Parks & Recreation
Lease Facilities	825,720	Operations of lease facilities and funding for major projects and replacements	Beaches Energy Services
Internal Service			
City Manger	680,043	City Manager's office operations	Executive
Finance	4,142,887	Utility billing, accounting, purchasing and business analysis	Finance
Information Systems	1,156,238	IT	IT
Human Resources	677,637	Human resources operations	Human Resources
Fleet Maintenance	601,879	Maintenance on City's vehicle fleet	Finance
Meter Services	978,375	Meter reading services for electric & water	Beaches Energy Services
Operations & Maintenance Facility	375,400	Maintenance costs of O&M buildings	Finance
Insurance & Risk Retention	4,537,575	Premiums and related costs for general, liability, workers comp and employee insurance	Human Resources
TOTAL PROPRIETARY	\$123,017,584		

Fiduciary Finds:

Pension Trust Funds – Pension funds are the City’s only fiduciary funds. Pension Funds are used to account for assets held by the City as trustee for general, police and fire employees and retirees. Funding sources come from insurance premium taxes, City and employee contributions and investment earnings. Expenditures are used to pay retirement benefits to current and future retirees and to administer the three funds. Budget objective: to monitor revenues and control expenditures. Pension funds are reported in the Human Resources department.

Pension	Budget	Primary Uses	Department
General	\$ 5,079,836	General employees' pension fund	Human Resources
Police	1,918,418	Police pension fund	Human Resources
Fire	1,003,307	Fire pension fund	Human Resources
TOTAL PENSION FUNDS	\$8,001,561		

City of Jacksonville Beach, Florida Organization Chart



* See Executive & Legislative Department for these divisions.

**Expenditure Summary by Business Plan and Fund
Fiscal Year 2021**

	General Fund	Other Govt. Funds	Enterprise	Internal Service	Trust (Pension)	Total
Executive & Legislative						
Governmental Debt Service						
Executive & Legislative	1,340,762			1,836,281		3,177,043
Capital Projects		2,814,900				2,814,900
Nondepartmental	2,301,590	10,000				2,311,590
Total Executive & Legislative	3,642,352	2,824,900		1,836,281		8,303,533
Planning & Development	1,146,615					1,146,615
Redevelopment						
Downtown Redevelopment		1,699,875				1,699,875
Southend Tax Increment		3,214,208				3,214,208
Total Redevelopment		4,914,083				4,914,083
Parks & Recreation						
Recreation Administration	657,867					657,867
Ocean Rescue	913,405					913,405
Grounds Maintenance	1,509,201					1,509,201
Tennis	175,200					175,200
Oceanfront Facilities	127,750					127,750
Carver Center-CDBG	170,273	142,000				312,273
Special Events-Convention Dev.	95,979	196,493				292,472
Exhibition Hall	20,000					20,000
Golf Course			2,169,666			2,169,666
Tree Protection		3,000				3,000
Total Parks & Recreation	3,669,675	341,493	2,169,666			6,180,834
Public Works						
Administration			3,863,953			3,863,953
Distribution and Collection			2,325,610			2,325,610
Pollution Control			4,312,147			4,312,147
Water Plant			1,580,284			1,580,284
Streets	1,852,418					1,852,418
Local Option Gas Tax		730,132				730,132
Stormwater Utility			1,682,066			1,682,066
Sanitation			3,947,103			3,947,103
Total Public Works	1,852,418	730,132	17,711,163			20,293,713
Police						
General Fund	10,086,180					10,086,180
Special Revenue Funds		1,201,721				1,201,721
Total Police	10,086,180	1,201,721				11,287,901
Fire	2,973,903					2,973,903
Beaches Energy Services						
Electric			87,259,386	978,375		88,237,761
Natural Gas			1,901,614			1,901,614
Total Beaches Energy			89,161,000	978,375		90,139,375
Finance	421,833		825,720	5,120,166		6,367,719
Human Resources						
Personnel Administration				677,637		677,637
Insurance & Risk Management				4,537,575		4,537,575
Pension Administration					8,001,561	8,001,561
Total Human Resources				5,215,212	8,001,561	13,216,773
Total Adopted Budget	\$23,792,976	\$10,012,329	\$109,867,550	\$13,150,034	\$8,001,561	\$164,824,450



Executive & Legislative Department

Mission

Building community and improving the quality of life.

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

Organization

The Executive and Legislative Services Department consists of four General Fund divisions: City Council, City Attorney, City Clerk, and Non-Departmental. This department also manages the City Manager Internal Service Fund and Capital Projects Funds.

Policy decisions and legislative actions made by the City Council are administered and executed by the City Manager. The City Attorney serves in an advisory role in the drafting and interpretation of ordinances adopted by the City Council, and providing counsel on state and federal laws and regulations related to the business of City government. The City Clerk maintains City records in compliance with state and local law.

Authorized Positions	FY2019	FY2020	FY2021
City Council	7	7	7
City Attorney	0	1	2
Administration			
City Manager	3	4	4
City Clerk	4	4	4
Information Systems	6	6	6
Fire Marshal	1	1	2
TOTAL	21	23	25

The 2021 budget reflects the reorganization of the Information Systems Division and the Fire Marshal's Office which now report directly to City Administration.

The 2021 budget includes the addition of a Legal Assistant in the City Attorney's Office, and a Deputy Fire Marshal in the Fire Marshal's Office.

Long-Term City Goals and Organizational Initiatives

Financial

- Employ a financial strategy that maintains zero governmental debt beyond 2020
- Achieve and maintain minimum cash balances in accordance with adopted fiscal policies
- Eliminate deferred maintenance to lengthen the life of City assets
- Establish asset management principles for major City infrastructure

Organizational

- Provide a compensation and benefits package that attracts and retains a qualified and highly motivated workforce
- Support employee safety and professional growth through provision of proper supervision, training, tools and equipment

Executive & Legislative Department

Long-Term City Goals and Organizational Initiatives (continued)

Community

- Preserve or enhance levels of service for all current City services
- Promote the City as providing family-oriented entertainment by offering City-sponsored special events, investing in recreational infrastructure, and providing proactive communication for each
- Protect the environment through improvements to infrastructure and compliance with environmental regulations
- Support redevelopment in accordance with City codes, ordinances, and Community Redevelopment Agency (CRA) plans

City Manager's Performance Measures	
Goal/Initiative	Measure
Financial	
Zero governmental debt by 2020	• No new bonded debt proposed • Prepared a balanced budget that preserves balances in General Fund reserves
Maintain minimum cash balances	• All funds meet minimum reserve balances in accordance with adopted policies • Support the Finance Department in expanding fiscal policies to include other major funds
Lengthen the life of City assets	• Support Operating & Maintenance budgets to maintain City assets • Support departmental efforts to replace “end-of-life” assets through the five-year Capital Improvement Plan
Asset management principles for major City infrastructure	• Support Public Works’ efforts to maintain a program for the inventory and condition assessment of all local roads at regular intervals • Support Beaches Energy Services and Public Works in efforts toward long-range planning and inventory analysis for major capital assets and systems • A GIS initiative is underway to prepare for the selection and implementation of a new asset management system

Executive & Legislative Department

City Manager's Performance Measures (continued)	
Goal/Initiative	Measure
Organization	
Attract and retain a qualified and highly motivated workforce	• Added one holiday for President's Day • Continued roll-out of organizational Core Values • Continue updating administrative policies to determine organizational relevance and reflect Core Values • Negotiate with FOP for a new labor agreement
Promote employee safety and professional growth	• Support departmental training budgets • Provide employees with the resources necessary to successfully perform their work, including safety equipment, software, and certifications • Evaluate position requests for appropriate supervision structures
Community	
Preserve or enhance levels of service for all City services	• No reduced levels of service to individual programs or divisions • Support the addition of new positions in some divisions to enhance levels of service (<i>see Authorized Position listing in the Introduction section</i>)
Promote family-oriented entertainment and recreational amenities	• Support Public Works in the development of a dune walkover replacement and ADA compliance program • Support Parks & Recreation in the coordination of special events, and in developing long-term maintenance and replacement programs for all recreational assets and infrastructure • Support the Communications Manager in his work program to market and promote active and passive recreational amenities
Protect the environment within the City and along the shoreline	• Support Public Works in water resource education and conservation measures • Support Public Works in developing an annual upgrade program for all Permitted Stormwater Systems • Support departments in working with the Army Corp of Engineers to achieve and maintain effective shore protection
Support redevelopment in accordance with regulations and guidelines	• Support Planning & Development in their consolidation of downtown CRA documents • Plan and execute projects included in the Downtown Vision Plan • Support departments in the transition from infrastructure construction projects to ongoing maintenance planning in the Southend CRA

Executive & Legislative Department

Goals for FY2021 - City Attorney's Office

- Provide exceptional legal counsel services to City Council, Boards, Manager's Office, Departments and Employees.
- Competently represent the City as general counsel in all legal matters, transactions, hearings, and proceedings.
- Successfully and timely complete all scheduled City Council initiatives.
- Oversee and complete improvements to departments and their guidelines, manuals, operations and practices.
- Revise the Code of Ordinances and City policies and procedures that need improvement.
- Continue the transition, conversion and updating of all prior legal services.
- Work in cooperation with other governmental agencies, businesses and organizations for the benefit and interests of the City.
- Assist and represent City departments in cases and matters before the City boards and the judicial system as deemed necessary on a case-by-case determination.
- Consult and work on department purchasing and procurements, contractual leases, and all contractual relationships.
- Manage and represent the City in claims and litigation involving the City. Supervise risk management processes and outside counsel.
- Provide legal guidance and direction to the City Manager and departments through emergency events.

Goals for FY2021 - City Clerk's Office

- Emphasize customer service by providing high quality, efficient services.
- Identify, protect, and preserve essential and historic City records.
- Ensure that all City Council and Board meetings are attended and minutes are prepared promptly.
- Evaluate agenda package software in tandem with City website redesign.
- Ensure that Local Business Tax Renewal Notices are sent to existing businesses by August 1, 2020.

Executive & Legislative Department

City Clerk's Performance Measures			
Goal	Measure		
Preserve/enhance current levels of service:	Actual 2019	As of 3/2020	Target 2021
Assemble and distribute Council agenda packets 4 days prior to meeting and post on website	100%	100%	100%
Transcribe Council meeting minutes within 3 days	100%	100%	100%
Research, prepare and issue lien certificates within 3-7 (was previously 7-10) business days of request	95%	95%	95%
After receiving a completed application, process and issue Local Business Tax Receipt within 5 business days	95%	95%	95%

Goals for FY2021 - Information Systems

- Update the strategic technology plan to ensure that the City is progressing in accordance with industry best practices and economic feasibility.
- Assist employees in leveraging technology so the City can provide the best possible customer service to our citizens, businesses, and visitors.
- Maintain an advanced training plan to ensure IT employees are current in technology so we continue to provide current support as technology advances, thereby helping maintain a qualified and highly motivated workforce.
- Continue to build and expand the GIS system to ensure preparedness for a new asset management system throughout the City.

Information Systems' Performance Measures			
Goal	Measure		
Preserve/enhance current levels of service:	Actual 2019	As of 3/2020	Target 2021
Percentage of SunGard (HTE) Uptime	99.995%	99.995%	99.9%
Percentage of Network uptime	99.995%	99.995%	99.0%
Average response time for support requests	36 Min.	12 Min.	1.5 Hours or less
Meet service level agreement of 90 minute response time on requests	91.24%	98%	95%

Executive & Legislative Department

Goals for FY2021 - Fire Marshal's Office

- Support public safety by performing timely inspections of facilities that are habitable or open to public access.
- Promote emergency management preparedness for the organization and the community by conducting regular training and exercises, and updating guidance documents.
- Provide public education by working with non-profits, schools and businesses to provide in-house training and education, as requested.
- Support the development community by working with the Building Division on review of construction documents for fire code compliance.
- Perform all activities in accordance with Performance Measures established for the Fire Marshal's office.

Fire Marshal's Performance Measures			
Goal	Measure		
Preserve/enhance current levels of service:	Actual 2019	As of 3/2020	Target 2021
Strive for zero fire deaths in Jacksonville Beach	1	0	0
Conduct annual high hazard inspections in daycares, Medical Centers, Private Schools, Group Counseling Centers, Nursing Homes and Assisted Living Facilities (32 total)	100%	40%	100%
Conduct biennial high hazard inspections in restaurants, hotels, dry cleaners, city buildings, high rises, night clubs etc. (414 total)	222	48	207
Perform inspections in non-high hazard occupancies once every 4 years (1,929 total)	610	181	482
Complete plan reviews within 10 business days of receiving the plans	100%	100%	100%
Educate 1% of the population in fire safety and/or hurricane preparedness each year	2180	52	1%

Executive & Legislative Department

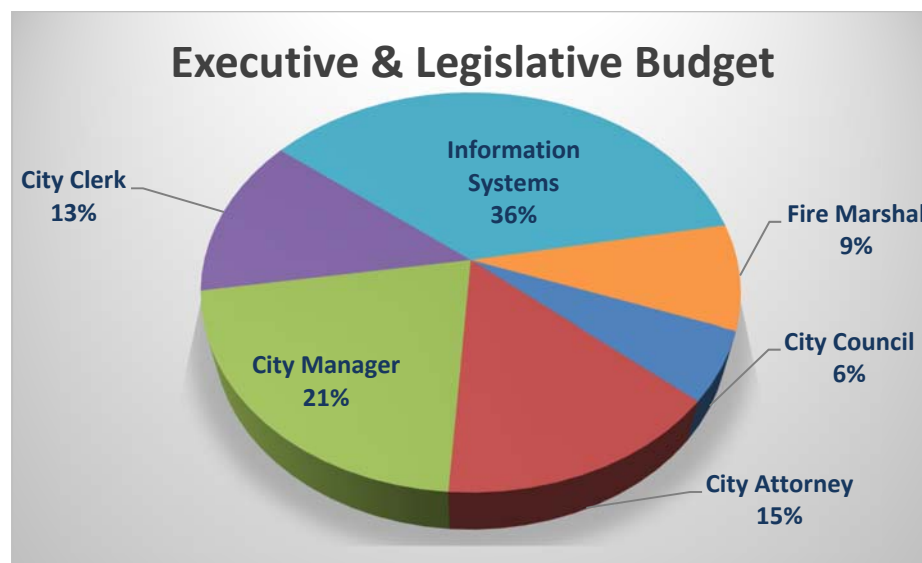
Funding Sources:

The **General Fund Executive and Non-Departmental Divisions** are supported by taxes, intergovernmental revenues, and transfers from other funds. **The City Manager's Office and the Information Systems Division** are funded by allocation of charges to departments served by the divisions.

Half-Cent Infrastructure Tax Fund uses distributions from the *Better Jacksonville Plan* to fund:

- Street reconstruction and school sidewalks
- Water, sewer, stormwater improvements
- Capital improvements to recreational facilities
- Purchase of property for preservation and recreational purpose

Funding Uses:



The 2021 budget reflects the reorganization of the Information Systems Division and the Fire Marshal's Office which now report directly to City Administration.

The 2021 budget includes the addition of a Legal Assistant in the City Attorney's Office, and an unfunded Deputy Fire Marshal position.

Division	FY2020 Budget	FY2021 Budget	Increase (Decrease)
City Council	\$176,928	\$178,607	\$1,679
City Attorney	329,729	473,918	144,189
City Manager	655,888	680,043	24,155
City Clerk	389,312	414,645	25,333
Information Systems	1,060,395	1,156,238	95,843
Fire Marshal	0	273,592	273,592
TOTAL	\$2,612,252	\$3,177,043	\$564,791

Fire Services Agreement	\$4,631,418	\$2,973,903	(\$1,657,515)
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Executive & Legislative Department

City Council

The City Council budget includes \$3,000 in funding assistance for *Dial-a-Ride*. The total budget is \$178,607.

Authorized Positions	FY2019	FY2020	FY2021
Mayor	1	1	1
City Council	6	6	6
TOTAL	7	7	7

City Attorney/Legal Services

For FY2021 the City Attorney's Office includes a full-time City Attorney position, and the addition of a full-time Legal Assistant position. Additionally, the budget includes costs for outside Counsel services for legal matters affecting the City and its departments and for State and Federal legislative issues. The total budget is \$473,918.

Authorized Positions	FY2019	FY2020	FY2021
City Attorney	0	1	1
Legal Assistant	0	0	1
TOTAL	0	1	2

City Manager

The City Manager runs the day-to-day operations of the City by:

- Executing the directives of the City Council
- Directing the work of all City departments
- Managing intergovernmental (Federal, State and local) affairs
- Presenting the annual budget to the City Council

The total budget is \$680,043.

Authorized Positions	FY2019	FY2020	FY2021
City Manager	1	1	1
Deputy City Manager	1	1	1
Communications Manager	0	1	1
Assistant to the City Manager	1	1	1
TOTAL	3	4	4

Executive & Legislative Department

City Clerk

The City Clerk's office is responsible for maintaining the City's records and documents, keeping minutes of all City meetings, coordinating all municipal elections, coordinating public records requests and publishing legal notices and advertisements. It also manages the City's business license program and lien certificate requests. The total budget is \$414,645.

Authorized Positions	FY2019	FY2020	FY2021
City Clerk	1	1	1
Assistant City Clerk	1	1	1
Administrative Assistant	1	1	1
Staff Assistant full-time	0	1	1
Staff Assistant part-time	1	0	0
TOTAL	4	4	4

Information Systems

Information Systems provides the overall management of technology and data processing for all City departments. Its employees provide technical support to users by maintaining the City's servers, operating software, business computer applications, e-mail services, network, and geographic information systems. The total budget is \$1,156,238.

Authorized Positions	FY2019	FY2020	FY2021
Information Systems Supervisor	1	1	1
Networks Engineer	1	1	1
GIS Technical Architect	1	1	1
System Administrator	2	2	2
Database Administrator	1	1	1
TOTAL	6	6	6

Fire Marshal

The Fire Marshal's Office is responsible for Fire/Life Safety Prevention Activities throughout the city and serves as the City's Emergency Management Preparedness Coordinator. Fire Life Safety activities include: Fire Inspections, Code Enforcement, Plan Review, and Fire Safety Public Education. The total budget is \$273,592.

Authorized Positions	FY2019	FY2020	FY2021
Fire Marshal	1	1	1
Deputy Fire Marshal (unfunded)	0	0	1
TOTAL	1	1	2

Fire Services

This activity reflects the agreement between the City and Duval County for the cost of providing fire and protective services. Additionally, this activity reflects the City's portion of the unfunded pension liability for the Firefighters pension fund. The total budget is \$ 2,973,903.

Executive & Legislative Department

Non-Departmental

The Non-Departmental Division of the General Fund includes those expenses that are not attributable to any distinct area and unanticipated expenses that might come up during the year. Liability insurance coverage is also included in this cost area.

NON-DEPARTMENTAL BUDGET (General Fund)	FY2020	FY2021
Subtotal - operating	1,185,050	936,590
Transfers from General Fund to General Capital Projects Fund for:		
Building security improvements (formerly Fire apparatus replacement)	75,000	150,000
Streets heavy equipment replacement	100,000	100,000
Major building systems replacements	325,000	250,000
Parks maintenance reserve	100,000	200,000
Radio system replacements	100,000	100,000
IT major equipment replacements	150,000	150,000
Citywide sidewalk maintenance and construction	-	225,000
Police vehicle replacement	-	190,000
Subtotal - transfers	850,000	1,365,000
TOTAL Non-departmental	\$2,035,050	\$2,301,590

Operating budget dollars are allotted for professional services, bank charges, utility costs, liability insurance costs, internal services charges, and unanticipated expenses related to citywide emergencies or natural disasters.

Additional funding for projects that modernize and improve major systems such as roads and drainage, City information systems and facilities (roofs, heating and air conditioning) will be considered for inclusion in the year-end budget adjustment if funds are available.

Executive & Legislative Department

Capital Projects Funds include ½ **Cent Sales Surtax** (also known as the Better Jacksonville Beach Fund) which are used to fund improvements to streets, sidewalks and recreation facilities. ½ **Cent Sales Surtax Bond Proceeds** accounts for \$10 million borrowed, in part, to partially fund the Waste Treatment Plant rebuild required to meet the City’s nitrogen allocation, along with the Avalon and Duval Drive projects. The remaining bond proceeds have been designated to fund downtown road and infrastructure improvements in the area east of A1A, between 13th and 16th Avenues South. The debt was retired in 2019.

General Capital Projects Fund uses transfers from other funds to pay for planned major capital improvements, replacements, or equipment purchases and unforeseen major repairs or renovations.

Funding Source	Projects budgeted	FY2021
½ Cent Sales Surtax Fund (Better Jax Beach)	Sidewalks	\$70,000
	Streets	750,000
	Bank service charges	1,500
Total 1/2 Cent Sales Surtax Fund		\$821,500
1/2 Cent Sales Surtax Bond Proceeds Fund	Design-Roads and drainage portion of Downtown Improvements Phase 3-D (13th to 16th Aves South)	\$450,000
General Capital Projects Fund	Professional engineering services	60,000
	Bank service charges	22,000
	Building maintenance, painting and misc.	50,000
	Computer-related maintenance	25,000
	Building systems replacement-roofs, HVAC	339,800
	Parks Projects (softball lights & replace fencing)	185,000
	Replace core routers & firewall (IT strategic plan)	160,000
	Replace business applications*	252,715
	Replace utility billing postage machine	7,975
	Replace time clocks	32,000
	Replace computers (annual plan)	90,150
	Police vehicle replacements	222,760
	Replace Public Works heavy equipment (tractor)	96,000
Total General Capital Projects Fund		\$1,543,400
TOTAL CAPITAL PROJECTS		\$2,814,900

* The total cost estimate for this high priority project is \$3.1 to \$3.3 million. In 2018, the City began implementation of Tyler Technology’s Munis software for the financial, human resources, payroll, and utility billing systems. After implementation of the Munis software is complete, the City plans to issue a new request for proposals for the GIS-based and mobile applications.

Executive & Legislative Department

Financial Summaries

Executive and Legislative Department

Resource Allocation	Actual 2019	Budget 2020	Budget 2021	Increase -Decrease	% Change
Personal Services	\$1,610,927	\$1,849,922	\$2,181,875	\$331,953	17.9%
Operating	\$930,458	\$722,330	\$955,168	\$232,838	32.2%
Capital Outlay	\$12,572	\$0	\$0	\$0	-
Transfers	\$50,000	\$50,000	\$50,000	\$0	0.0%
TOTAL	\$2,603,957	\$2,622,252	\$3,187,043	\$564,791	21.5%

Payroll budget increases reflect the reorganization of City functions and the addition of a Legal Assistant in the City Attorney's Office.

Nondepartmental Division

Resource Allocation	Actual 2019	Budget 2020	Budget 2021	Increase -Decrease	% Change
Operating	\$468,411	\$1,185,050	\$936,590	-\$248,460	-21.0%
Transfers	\$645,000	\$850,000	\$1,365,000	\$515,000	60.6%
TOTAL	\$1,113,411	\$2,035,050	\$2,301,590	\$266,540	13.1%

This budget has been increased for large building systems projects needed as City facilities age.

Governmental Debt Service Funds

Resource Allocation	Actual 2019	Budget 2020	Budget 2021	Increase -Decrease	% Change
Principal	\$490,000	\$0	\$0	\$0	-
Interest & other charges	\$4,310	\$0	\$0	\$0	-
TOTAL	\$494,310	\$0	\$0	\$0	-

The ½ Cent Infrastructure Surtax debt was paid off in 2019, making funds available for road/drainage maintenance.

Capital Projects Funds

Resource Allocation	Actual 2019	Budget 2020	Budget 2021	Increase -Decrease	% Change
Operating	\$1,239,998	\$408,500	\$908,500	\$500,000	122.4%
Capital Outlay	\$1,953,764	\$2,460,194	\$1,906,400	-\$553,794	-22.5%
Transfers	\$480,788	\$0	\$0	\$0	-
TOTAL	\$3,674,550	\$2,868,694	\$2,814,900	-\$53,794	-1.9%

An itemized listing of projects budgeted in this fund is shown on the previous page.

Executive & Legislative Department

Budget Issues for 2021

- In 2020, the world experienced the COVID-19 pandemic. The long-term financial impacts from this pandemic may not be truly known for months if not years. The City has taken a cautious, conservative approach in the preparation of the FY2021 budget, anticipating possible revenue decreases for a protracted period. This budget anticipates the freezing of several authorized positions and initiatives (such as hiring the Deputy Fire Marshal and promoting Information Technology into its own department).
- In 2014, the City was successful in enacting pension reform in an effort to reduce escalating pension costs. Since that time, pension costs have again begun to rise. A portion of this cost increase is due to the plans' experience, but the majority is due to legislative actions and changes to the assumed rate of return.
- Budget pressure will come from costs associated with increasing federal and state water resource environmental oversight such as statutory minimum flows and levels for lakes and springs, numeric nutrient criteria, pollutants and other contaminants entering the fresh and marine waters of the state.
- The City has successfully contracted fire and protective services to the City of Jacksonville, with the City of Jacksonville Beach providing supplemental services through the new Fire Marshal's Office. This Office includes the position of Deputy Fire Marshal, which is currently unfunded due to revenue concerns resulting from COVID-19 impacts. The Fire Marshal is focused on providing required levels of service related to fire inspections and plan reviews. Proactive efforts to update the City's emergency plans will be delayed until financial stability is known, and the Deputy Fire Marshal position can be filled.
- Although the cost of natural gas is currently low and not expected to increase significantly in the next year, future cost volatility could drive the City's power costs higher. New regulations limiting carbon dioxide emissions could also increase those costs.
- In 2017, the City began the process of replacing its 30-year old business enterprise software systems. Conversion of the financial modules was completed in 2018 and payroll, human resources, and utility billing implementations are planned in 2021; thus completing Stage 1 of the project. In mid to late 2021, Stage 2 will begin with the issuance of a request for proposal for the GIS-based and mobile applications including planning and development, permitting, business licenses, work orders, and enterprise asset

Executive & Legislative Department

management. \$3.1 million has been set aside for the total project, but additional funding may be required as the scope of Stage 2 is formalized.

- A major issue in the future is to focus on maintaining all City parks and facilities. Parks and Recreation, and the City Attorney, will evaluate and oversee any necessary ADA compliant conversions at park, recreational and public beach facilities. The City should scrutinize any proposals for new or upgraded facilities and consider the future cost of ongoing maintenance.
- The Half-Cent Local Discretionary Sales (Infrastructure) Surtax levy expires in December 2030. This revenue provides over \$1.2 million per year that is used to build or improve roads, sidewalks, drainage systems, and recreational facilities. When this tax sunsets, the City will have to identify alternative funding sources to support its street resurfacing and school sidewalk programs.
- Due to an increasing need for online presence and to enhance communication with the public, one new Communications Manager was added in the City Manager Division in FY2020. This individual manages the City's website and social media content and assists in public records management. There may be a need to add additional resources in the future as we assess developments in technology and the evolving communication needs of our citizens.
- In FY2020, the process of creating a community vision was initiated. This vision is expected to lead to the development of a Strategic Plan, with over-arching goals, objective and specific initiatives. It is unknown at this time what the Plan will encompass, and thus the financial impacts associated with such initiatives.

Community Redevelopment Agency

Mission

The Jacksonville Beach Community Redevelopment Agency (CRA) is responsible for managing the City's two redevelopment districts: Downtown and South Beach. The Agency receives administrative, engineering and project management support from the City's Planning & Development and Public Works departments. Work in both redevelopment districts is carried out in coordination with the appointed Community Redevelopment Agency board.

Community Redevelopment Program-Organization

The five-member Jacksonville Beach Community Redevelopment Agency (CRA) was established in 1978, pursuant to Chapter 163, Part III of the Florida Statutes. The CRA was created for the purpose of carrying out a community redevelopment program for the City.

Both Community Redevelopment District programs are funded from property tax revenues generated from within the two districts. The funds derived from the tax increments are held in separate trust funds administered by the Agency. The Downtown District generated \$6,843,019 for FY2019 and the South Beach District generated \$4,627,544 for the same period.

Both districts are expected to continue fully funding their operations and planned projects for the foreseeable future.

Community Redevelopment Program-Management

In FY2015, to meet the increased workload, staffing for the management of the City's redevelopment programs was augmented by adding in-house engineering services to be provided by the City Engineer (25%) and Project Engineer (75%). The Redevelopment Administrator position is the responsibility of the Planning & Development Director, with the Agency funding 25% of the Director's annual salary.

Community Redevelopment Agency

Community Redevelopment Program-Management (continued)

Salary and Benefits Percentage Allocation by District:

Authorized Position	Department	Downtown	South Beach	Total CRA Allocation
Community Redevelopment Program Manager	Planning & Development	70%	30%	100%
Planning & Development Director	Planning & Development	15.5%	9.5%	25%
City Engineer	Public Works	15.5%	9.5%	25%
Redevelopment Engineer		46.5%	28.5%	75%
Construction Coordinator (part-time temporary)		78.7%	7.1%	85.8%

In addition, the CRA provides funding for operating expenses related to carrying out community redevelopment efforts. Funding for the redevelopment program administration provided by the City is divided between the Downtown (60%) and South Beach (40%) Tax Increment Trust Funds. This division is comparable to percentages of the total annual appropriations to the trust funds from each of the two districts. City provided program administration expenses include, but are not limited to the following:

- General administrative oversight of the City's Community Redevelopment programs
- Internal service support – general City Administration, Finance, Information Technology, Human Resource management, and Purchasing
- Engineering and planning services to advise and assist the CRA in attaining the objectives of the adopted plans for two Community Redevelopment districts
- Other special services, including legal services provided by the City Attorney or outside counsel in association with the City Attorney, may be required from time to time in managing the CRA activities.

Community Redevelopment Agency

FY2021 Budget Issues

- The legal finding that the Jacksonville Beach redevelopment trust funds have been extended for 30 years from the date of adoption of a plan amendment and may both be extended for a total of 60 years from the date of adoption of the original redevelopment plans.

	Original Plan Adoption	Current Expiration Date	Maximum Expiration Date
Downtown District	January 19, 1987	April 20, 2044	January 18, 2047
South Beach District	June 15, 1987	April 17, 2041	June 14, 2047

- A Request for Proposals (RFP) was let out in FY2020 for the design of the remaining Phase IIIC infrastructure projects. (Projects 3, 4, and 5) It is projected that the design for those projects will be funded in FY2021.
- The implementation of *Dix.Hite + Partners'* Lighting, Bike Parking, Public Art, Site furnishings, and Wayfinding Signage Plans will continue in FY2021. Production of the plans and construction documents for the Redesign of the Pier Entryway project continues in FY2021, however construction of that project will be delayed until the completion of the Pier reconstruction project, initiated in January 2020 with an estimated 18 month construction timeframe.

Financial Summaries

Community Redevelopment Agency (both districts, combined)

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$1,022,107	\$1,317,440	\$1,337,810	\$20,370	1.5%
Operating	\$624,853	\$817,995	\$1,196,657	\$378,662	46.3%
Capital Outlay	\$5,969,669	\$101,300	\$3,520,750	\$3,419,450	3375.6%
Debt Service	\$0	\$0	\$0	\$0	-
TOTAL	\$7,616,630	\$2,236,735	\$6,055,217	\$3,818,482	170.7%

Personal services increases are attributable to the addition of a CRA Program Manager position and the cost increases associated with the new pay plan.

Capital outlay is now budgeted as part of the annual Capital Improvement Plan consistent with 2019 State law.

Financial Summary by District

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Downtown	\$7,105,227	\$1,947,399	\$2,841,009	\$893,610	45.9%
South Beach	\$511,403	\$289,336	\$3,214,208	\$2,924,872	1010.9%
TOTAL	\$7,616,630	\$2,236,735	\$6,055,217	\$3,818,482	170.7%

Community Redevelopment Agency

Operating expenses continue to fund enhanced levels of maintenance of TIF funded improvements in both districts, including the Skate Park, splash pad, picnic pavilions, ball courts, fitness circuit, multipurpose field and restrooms in South Beach Park, and the improvements in Oceanfront Park and Latham Plaza downtown.

Downtown Redevelopment District

The initial focus of the CRA was the rejuvenation of the commercial core of the Downtown District. The plan for the redevelopment of the Downtown District was adopted in January 1987, following the creation of the TIF District in 1984, and the implementation of the Haskell/Sleiman Plan in 1995. In 2007, the Downtown Plan was amended to incorporate the Vision Plan prepared with the assistance of the consulting firm, Glatting, Jackson, Kercher and Anglin (now AECOM, Inc.). In 2015, the Downtown Plan was further augmented by a Downtown Action Plan amendment that included projects and programs aimed at improving the overall quality of life in the downtown area.

The redevelopment effort to date has been centered on improvements to the public infrastructure:

- Downtown Infrastructure Rebuilt
- Downtown Vision Plan Utility and Streetscape Project
- Latham Plaza and Parking Lot
- SeaWalk Pavilion
- Oceanfront Park
- Downtown Action Plan
- Jacksonville Beach Fishing Pier
- 3rd Street Medians Landscaped
- SeaWalk Reconstruction

Recent Program Accomplishments-Downtown

The CRA, with assistance from City staff, continued its involvement during FY2020 in implementing the Vision Plan for the core of the Downtown area as follows:

- Phase IIIC – Project 2 was completed in the fall of 2020 and involved the replacement of the water, sewer, and stormwater systems, connection of the stormwater system to the City's Central (12th Ave S) Stilling Basin, and reconstruction of all of the roadways, oceanfront street-ends, and most of the alleys in the area between 11th and 13th Avenues South, between South 3rd Street to the oceanfront.
- Completed the construction of three ADA accessible dune walkover structures in the downtown area. (South Beach Park, Beach Boulevard, and Pier Parking Lot locations)
- Completed the design of 25 non-ADA walkovers and the replacement and seaward extension of 15 beach stormwater outfalls.

Community Redevelopment Agency

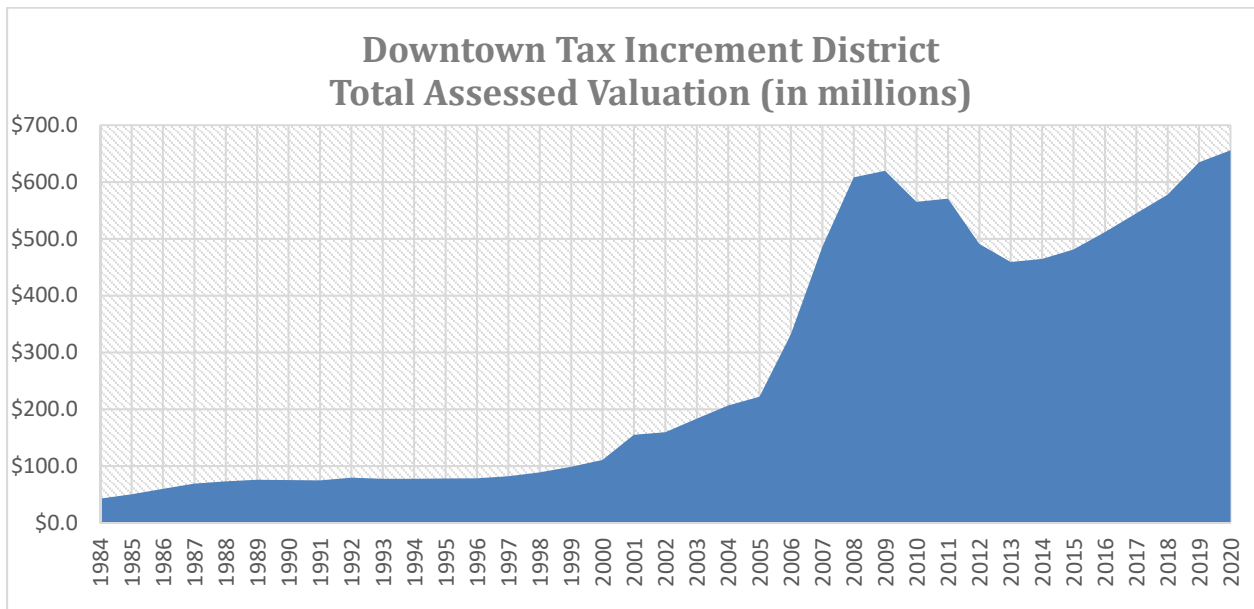
Recent Program Accomplishments-Downtown (cont.)

- Contracted with the law firm of *Shepard, Smith, Kohlmeyer & Hand* to consolidate the original Downtown Redevelopment Plan with its subsequent amendments into a concise planning document, and to identify remaining unaccomplished components of the consolidated plan.
- Issued an RFP for the design services for Projects 3, 4, and 5 of Phase III of the Downtown Infrastructure Improvements component of the Downtown Redevelopment Plan.

Program Goals for FY2021–Downtown

- Review consolidated Downtown Redevelopment Plan for opportunities to complete identified projects yet to be completed, and propose potential amendment(s) to the Downtown Plan to add projects not identified in the plan, but that are now desired to continue the revitalization of the downtown area.
- Prepare final designs and phasing plans required to complete the infrastructure improvements planned for the area east of 3rd Street between 4th and 11th Avenues South. (Phase IIIC – Projects 3, 4, and 5)
- Maintain funding for the *Downtown Community Policing Initiative* (Downtown CAPE) to ensure the safety of visitors to the Downtown Community Redevelopment District.
- Commence construction on 25 non-ADA dune walkover structures and 15 stormwater outfall extensions in the Downtown District. (Design completed in FY2019, phased five-year construction scheduled began in FY2020.)
- Continue implementing/installing the specific elements identified in Dix.Hite + Partners' *Downtown Action Plan –Implementation and Management Plan's* Public Art Master Plan, Bike Parking Plan, Wayfinding Signage Plan, and Lighting Plan. The construction of the newly designed Pier Entryway will be delayed until the completion of a Duval County sponsored project to reconstruct and improve the County Fishing Pier. That project was initiated in January 2020, with an estimated construction timeframe of 18 months.

Community Redevelopment Agency



Infrastructure projects have increased the value of property in the Downtown Redevelopment District since its inception. Following the peak year of 2009, the assessed values declined as result of overall national economic conditions. This trend has now reversed as we see increases since 2014.

Financial Summary-Downtown Redevelopment

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$957,747	\$1,236,943	\$1,218,739	-\$18,204	-1.5%
Operating	\$369,850	\$609,156	\$866,520	\$257,364	42.2%
Capital Outlay	\$5,777,630	\$101,300	\$755,750	\$654,450	646.1%
TOTAL	\$7,105,227	\$1,947,399	\$2,841,009	\$893,610	45.9%

Personal services decreases are attributable to changes in employee benefit selections.

Capital outlay is now budgeted as part of the annual Capital Improvement Plan consistent with 2019 State law.

Capital Outlay:

- Funding **\$500,000** for Non-ADA Dune Walkovers.
- Funding **\$200,000** for construction of beach outfalls.
- Funding **\$55,750** for Police vehicle replacements.

Community Redevelopment Agency

Downtown Community Policing Innovations

The Downtown Community Policing Initiative, or Downtown CAPE, began a pilot project with two officers in November of 2006. Over time, the program was expanded and in FY2014 was permanently integrated to the Downtown Community Redevelopment plan. Currently, 11 officers including one supervisory sergeant, two corporals, and eight police officers provide a concentrated presence in the Central Business District, and are also authorized to provide police services throughout the Downtown Redevelopment District.

Downtown CAPE police officers patrol the core Downtown area and beachfront, interacting closely with business people, visitors and residents and focusing on quality-of-life crimes. The officers are trained in both crime prevention and code enforcement. They also provide “responsible vendor training” to businesses in the downtown area that serve alcoholic beverages. Additional information regarding their activities may be found in the Police Department section of this Budget and Business Plan.

Financial Summary-Downtown Community Policing Innovations

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$782,887	\$1,073,143	\$973,934	-\$99,209	-9.2%
Operating	\$126,213	\$111,450	\$111,450	\$0	0.0%
Capital Outlay	\$64,209	\$101,300	\$55,750	-\$45,550	-45.0%
TOTAL	\$973,310	\$1,285,893	\$1,141,134	-\$144,759	-11.3%

Funding for the 11 police officers who comprise the Community Policing Initiative (“Downtown CAPE”) is authorized under Chapter 163, Florida Statutes.

The budget decrease resulted from a planned decrease in equipment and vehicle replacements in FY2021.

FY2021 Budget Issues-Downtown

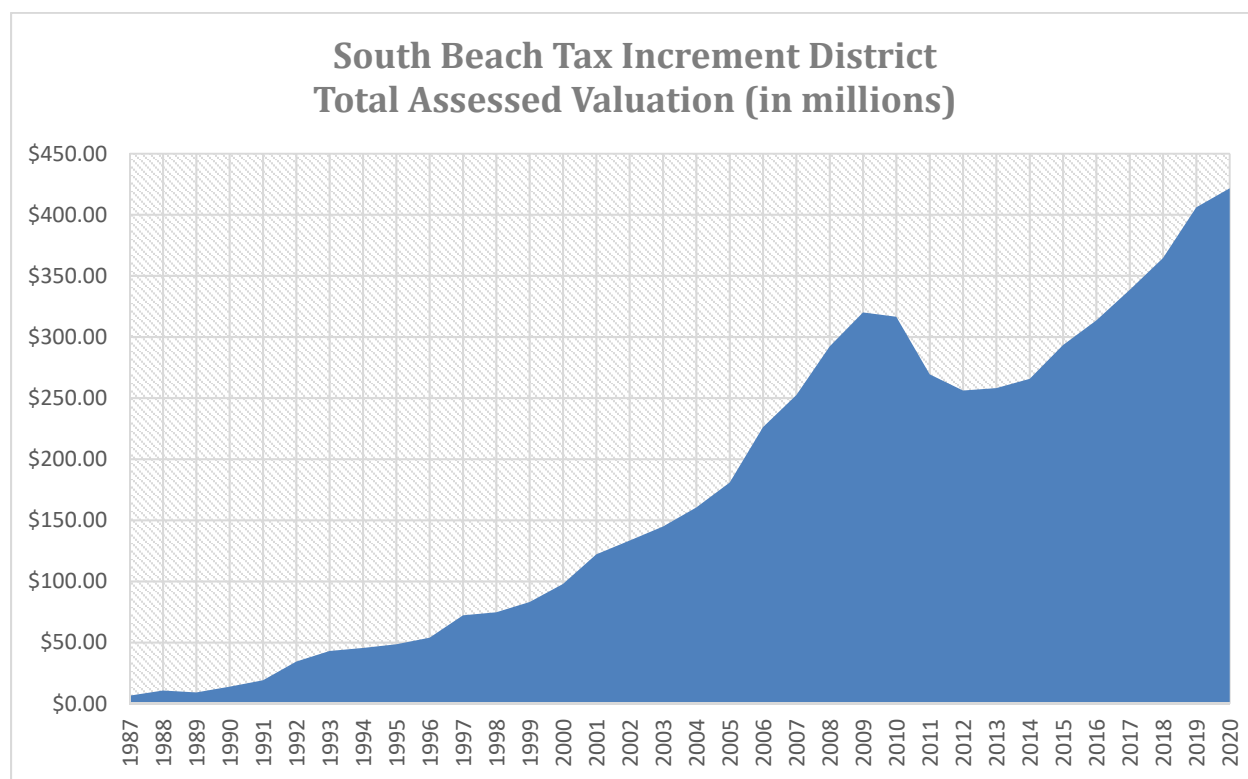
- Planning and programming of available tax increment trust funds to ensure the continuation of construction of the streetscape, landscaping, and infrastructure improvements for Phase III of the Vision Plan work as described in the Downtown Community Redevelopment Plan Capital Improvement Plan that are now in the engineering design stage.
- Planning and programming of available tax increment trust funds to support the programs and recommended activities of the *Downtown Action Plan – Implementation and Management Plan* including lighting, bicycle parking, public art, and the re-design of the Pier entryway area.

Community Redevelopment Agency

South Beach Redevelopment District

In November of 1985, the South Beach district was designated for redevelopment. A plan for the redevelopment of the area was adopted and a tax increment trust fund was established in June 1987.

Since the adoption of the South Beach redevelopment plan, seven major public-private projects have been completed (*Riptide*, *South Beach Regional Shopping Center*, *South Beach Parkway Shopping Center*, *Ocean Cay*, *South Beach Mixed Use Development*, *Paradise Key*, and *Ocean Terrace*). In addition to the projects involving private enterprises, numerous public infrastructure projects have been constructed to support the redevelopment activity in the district, including the construction of South Beach Parkway, Jacksonville Drive, and Marsh Landing Parkway. During FY2015, the last major private development project, the 59-lot *Ocean Terrace* single-family subdivision, was approved to begin infrastructure construction. That subdivision is now built out.



Public/private partnerships have resulted in projects that have increased the value of property in the South Beach Redevelopment District since its inception. From a previous high of \$320.5 million in 2009, the assessed values declined through 2012, reflective of overall national economic conditions, but over the last seven years have shown signs of steady recovery now peaking at \$421 million in 2020.

Community Redevelopment Agency

Recent Program Accomplishments-South Beach

- Prepared an interlocal agreement between the Cities of Jacksonville and Jacksonville Beach to reduce annual TIF revenues from 95% to 50%.
- Completed Part C of the Stormwater Pipe Cleaning, Box Culvert Channel and Related Improvements Project by constructing dual concrete box culverts to replace the open ditch portion of the Southend Stormwater System running between J. Turner Butler Boulevard and Marsh Landing Parkway, east of South Beach Parkway.
- Approved additional design work on the Ocean Terrace Area Drainage project to consider an alternative providing a multi-purpose path in the Jacksonville Drive right of way, within the project limits.
- Completed repairs to various components/amenities of South Beach Park, including the Sunshine Park play structure, exercise stations, skate park and bathrooms.
- Performed tree and hedge trimming in medians and in South Beach Park.

Program Goals for FY2021 - South Beach

- Continue to develop and implement a comprehensive maintenance plan for the facilities in South Beach Park.
- Develop a system of wider, multi-use trails on collector roads within the District.
- Construct the recommended alternative form of the Ocean Terrace Area Drainage Improvements Study.
- Design a project or projects utilizing the vacant CRA-owned property at the southwest corner of South Beach Parkway and Jacksonville Drive, and the City-owned properties on the west side of South Beach Parkway north of Jacksonville Drive.

Financial Summary-South Beach Redevelopment

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$64,360	\$80,497	\$119,071	\$38,574	47.9%
Operating	\$255,003	\$208,839	\$330,137	\$121,298	58.1%
Capital Outlay	\$192,040	\$0	\$2,765,000	\$2,765,000	-
TOTAL	\$511,403	\$289,336	\$3,214,208	\$2,924,872	1010.9%

Personal services increases are attributable to the addition of a CRA Program Manager position and the cost increases associated with the new pay plan.

Capital Outlay:

- Funding **\$1,000,000** for Southbeach Parkway Stormwater Improvements
- Funding **\$1,600,000** for Stormwater / Road Improvements (Phase 4)
- Funding **\$150,000** for South Basin Stormwater Outfall Channel Improvements

Capital outlay is now budgeted as part of the annual Capital Improvement Plan consistent with 2019 State law.

Community Redevelopment Agency

Budget Issues-South Beach

- Provide for long-term maintenance of Tax Increment funded improvements, including infrastructure, throughout the Southend Community Redevelopment Area.
- Provide funding for new initiatives as may be identified by the CRA.

Planning & Development Department

Mission

Working together to build a better Jacksonville Beach.

Department Service Objectives

- Ensure compliance with the City's adopted land development code and building codes.
- Enforcement of adopted codes to ensure the health, safety and welfare of our community.
- Assist the public in their understanding of the land planning, development and building permit processes and requirements.

Organization

The Planning & Development Department consists of three divisions: **Planning & Development**, **Building Inspection**, and **Code Enforcement**. The Department provides information and services to our citizens. In addition to serving the public in their development needs and inquiries, the Department provides administrative support to the Community Redevelopment Agency (CRA), Planning Commission, Board of Adjustment, and the Special Magistrate. The shift in personnel below is reflective of moving the Senior Permit Specialist from the Code Enforcement Division to the Building Inspection Division, and by moving a Permit Specialist position from the Building Inspection Division to the Planning Division.

Authorized Positions	FY2019	FY2020	FY2021
Planning Division	2	2	3
Building Inspection Division	6	6	6
Code Enforcement Division	2	2	1
TOTAL	10	10	10

Financial Summary - All Divisions

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$690,691	\$821,369	\$871,996	\$50,627	6.2%
Operating	\$154,370	\$176,083	\$274,619	\$98,536	56.0%
Capital Outlay	\$0	\$0	\$0	\$0	-
TOTAL	\$845,061	\$997,452	\$1,146,615	\$149,163	15.0%

Operating costs increased by 56% due to the Council approved addition of professional services for short-term vacation rental compliance, and commercial building inspection services.

Planning & Development Department

Financial Summary by Division

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Planning	\$236,786	\$246,147	\$349,402	\$103,255	41.9%
Building Inspection	\$439,643	\$546,465	\$669,972	\$123,507	22.6%
Code Enforcement	\$168,632	\$204,840	\$127,241	-\$77,599	-37.9%
TOTAL	\$845,061	\$997,452	\$1,146,615	\$149,163	15.0%

The FY2021 budget for the Department increased by 15% from the FY2020 budget. The budget reflects shift in personnel, and City Council approved consultant service contracts for Short Term Vacation Rental compliance and for Commercial Construction Inspection Services necessary in conjunction with three active hotel construction projects.

Planning & Development Division

The Planning and Development Division is responsible for the City's short- and long-range planning activities including administering and maintaining the 2030 Comprehensive Plan and implementing the Land Development Code. The Division also provides administrative support for the City's community redevelopment efforts. This function includes developer relations, redevelopment agreement negotiations, and monitoring the implementation of projects.

The Planning and Development Division works closely with the appointed Planning Commission, Board of Adjustment, and Community Redevelopment Agency (CRA), providing administrative support and staff representation at all meetings.

Authorized Positions	FY2019	FY2020	FY2021
Director of Planning & Development	1	1	1
Senior Planner	1	1	1
Permit Specialist	0	0	1
TOTAL	2	2	3

Recent Accomplishments

- ✓ Processed 260 separate Land Development Code related applications, including six Land Development Code Text Amendment applications, 14 Development Plan (site plan) applications, four Concept Plat applications and one Final Plat application.

Planning & Development Department

- ✓ Secured an Assistance Grant from the Florida Department of Environmental Protection to prepare a State-mandated amendment to the 2030 Comprehensive Plan to address F.S. 163.3178(2)f *Peril of Flood* requirements.
- ✓ Processed 25 Conditional Use applications and 107 Variance applications for public hearings by the Planning Commission and Board of Adjustment, respectively.
- ✓ Approved 57 Home Occupation applications and 34 Temporary Extension of Licensed Alcoholic Beverage Premises permits.
- ✓ Continued the Division's commitment to provide a 10-day turnaround time for the initial review of Development Plan Application submittals.
- ✓ Maintained the City's representation on the North Florida Transportation Planning Organization (NFTPO) technical coordinating committee.
- ✓ Maintained the City's representation on the Duval County Local Mitigation Strategy ("Duval Prepares") steering committee.
- ✓ Maintained the City's participation in the National Flood Insurance Program's Community Rating System (CRS), maintaining the City's Class 6 CRS Rating.

Planning & Development Division Goals for FY2021

- Review the 2020 US Census data when it becomes available to determine the need for an update to the 2030 Comprehensive Plan.
- Encourage the development of the downtown consistent with Vision Plan and Downtown Action Plan goals and objectives.
- Maintain standard of distributing development plans to reviewing departments within two working days of receipt and completing the initial review of the submittal within ten working days.
- Continue working on beaches transportation issues through participation on the North Florida Transportation Planning Organization (NFTPO) technical coordinating committee.
- Continue representing the City on the Duval County Local Mitigation Strategy steering committee regarding natural hazards such as hurricanes and flooding.
- Continue to provide professional and administrative support to the Community Redevelopment Agency.

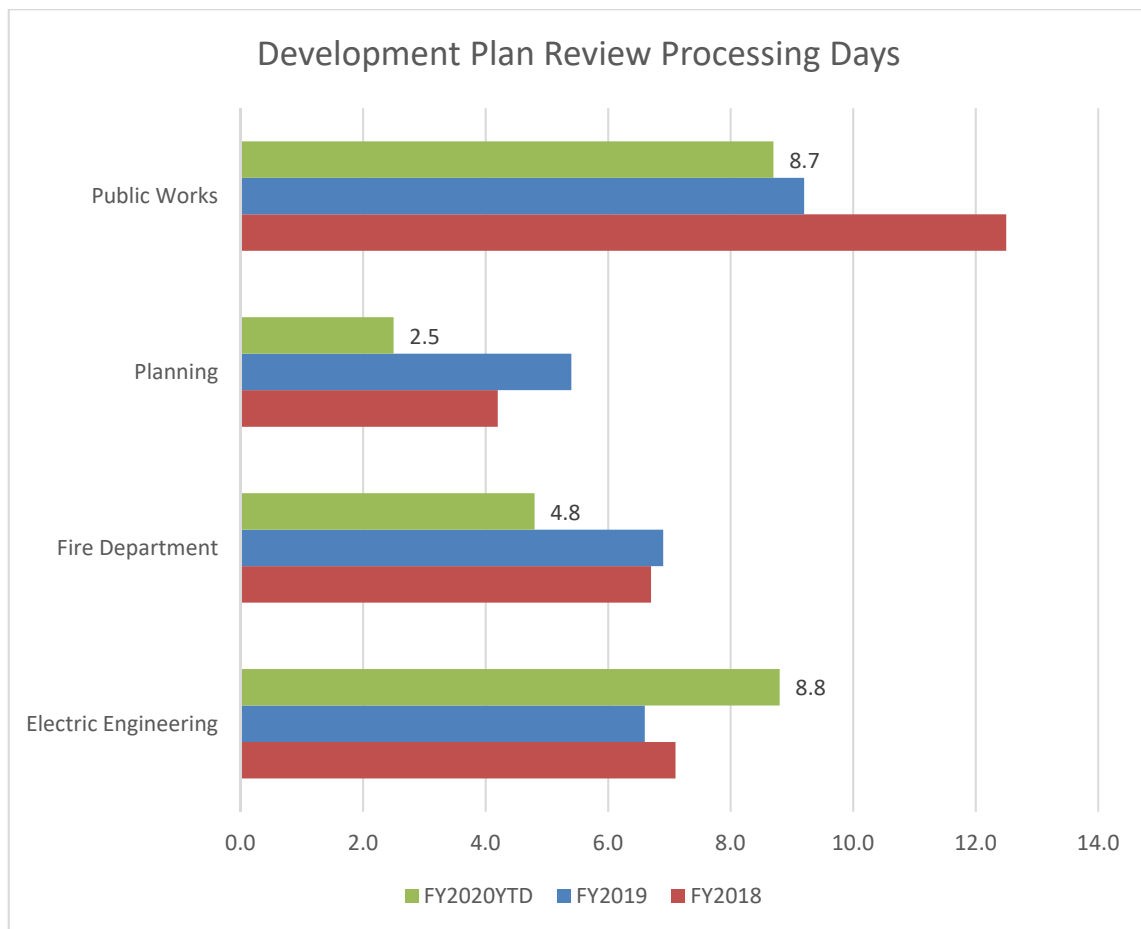
Division Budget Issues for FY2021

Approved staffing levels are projected to remain adequate.

Planning & Development Department

Division Performance Measures

It is the goal of the Division to complete the initial review of all development plan applications within **10 working days** from receipt. In 2019, the Division processed seven Development Plan applications, and Year to Date 2020, the Division has processed six Development Plan applications.



Planning & Development Department

Building Inspection and Code Enforcement Divisions

Organization of the Divisions

The **Building Inspection Division** is responsible for reviewing and approving all applications for permits, including new construction and remodeling, electrical, plumbing, mechanical, and miscellaneous work. This division also inspects all permitted construction jobs to ensure that they are carried out in accordance with the approved plans and adopted codes.

Authorized Positions	FY2019	FY2020	FY2021
Building Official	1	1	1
Building Inspector	2	2	2
Senior Permit Specialist	0	0	1
Permit Specialist	3	3	2
TOTAL	6	6	6

The **Code Enforcement Division** is responsible for enforcing the property maintenance ordinances and zoning code of the City, including sign and vehicle parking regulations. This function includes clearing of vacant lots, abating general nuisances, and removal of junked or abandoned property. The Division works closely with the appointed Special Magistrate in carrying out this responsibility.

Authorized Positions	FY2019	FY2020	FY2021
Code Enforcement Inspector	1	1	1
Senior Permit Specialist	1	1	0
TOTAL	2	2	1

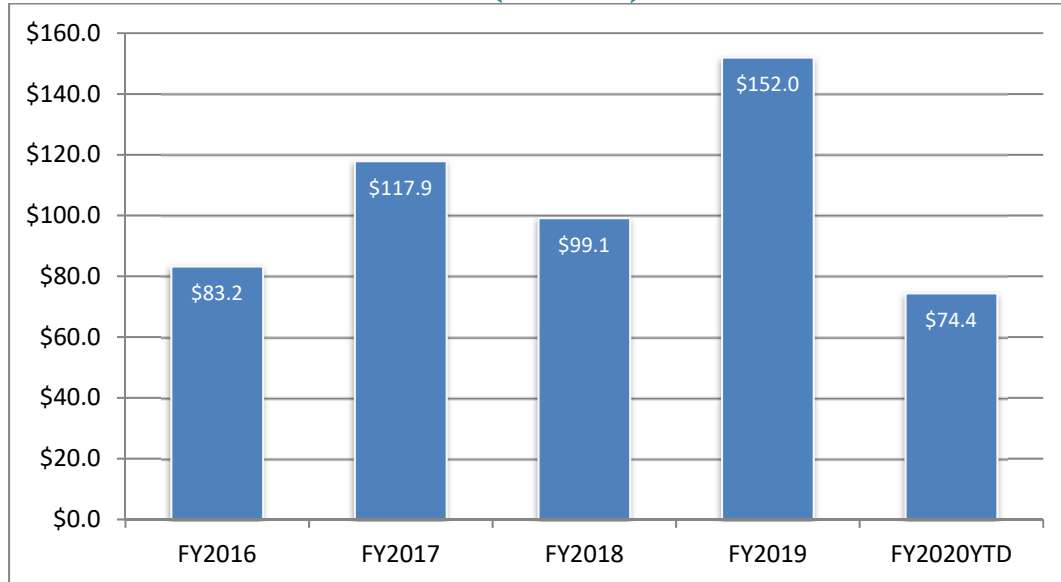
Recent Accomplishments

- ✓ In FY2019, the Building Inspection Division issued 3,358 construction related permits and approved construction with a total valuation of \$152,044,531. Building inspection personnel carried out 5,841 construction inspections during the fiscal year. Construction activity included 198 new dwelling units, and generated approximately \$968,000 in permit fees.
- ✓ *Code Enforcement* staff processed 287 code cases in FY2019, compared with 772 in 2018. The Special Magistrate is an attorney who hears and decides code violation cases. In FY2019, the Magistrate conducted three hearings and considered a total of 11 cases.
- ✓ The *Building Inspection Division* continues to meet its objectives for turnaround times relative to the initial review of construction plans.
- ✓ Both divisions have been attained/retained proper licensure and credentials under state law. The Building Inspector has now passed the required four trades certifications required for *Residential, One- and Two- Family Dwellings, Building Codes Inspector* licensure.

Planning & Development Department

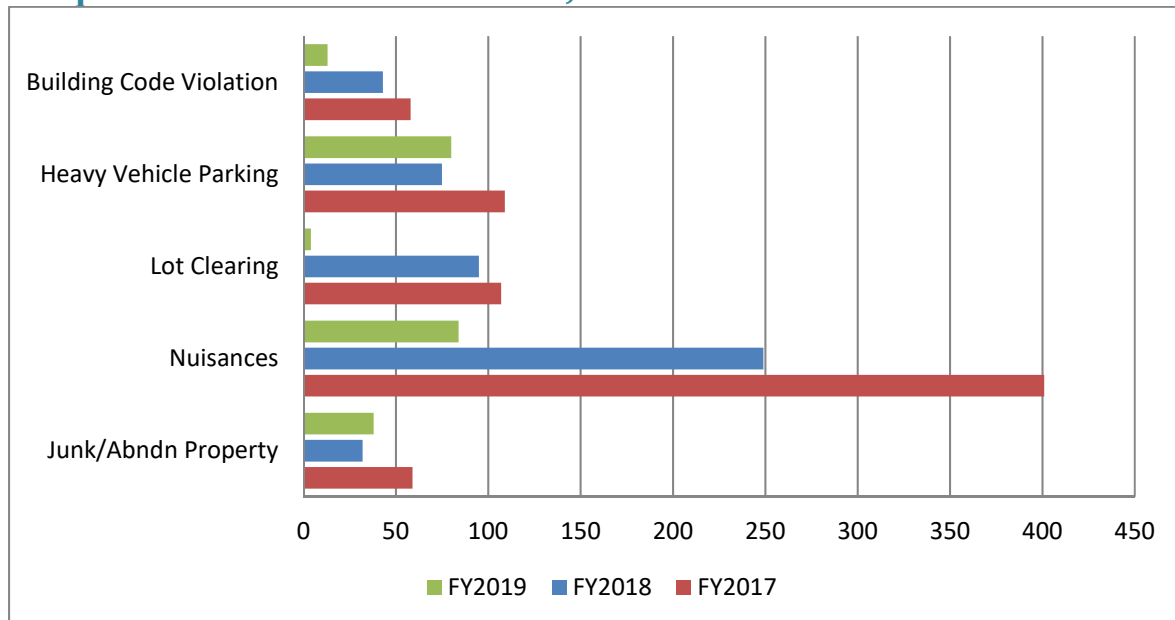
Building Inspection and Code Enforcement Divisions Performance Measures

Total Dollar Value of Permits (millions), FY2016-2020YTD



The Building Inspection Division's primary objective is to protect the quality of life in our community by providing building inspections, plan reviews and code enforcement.

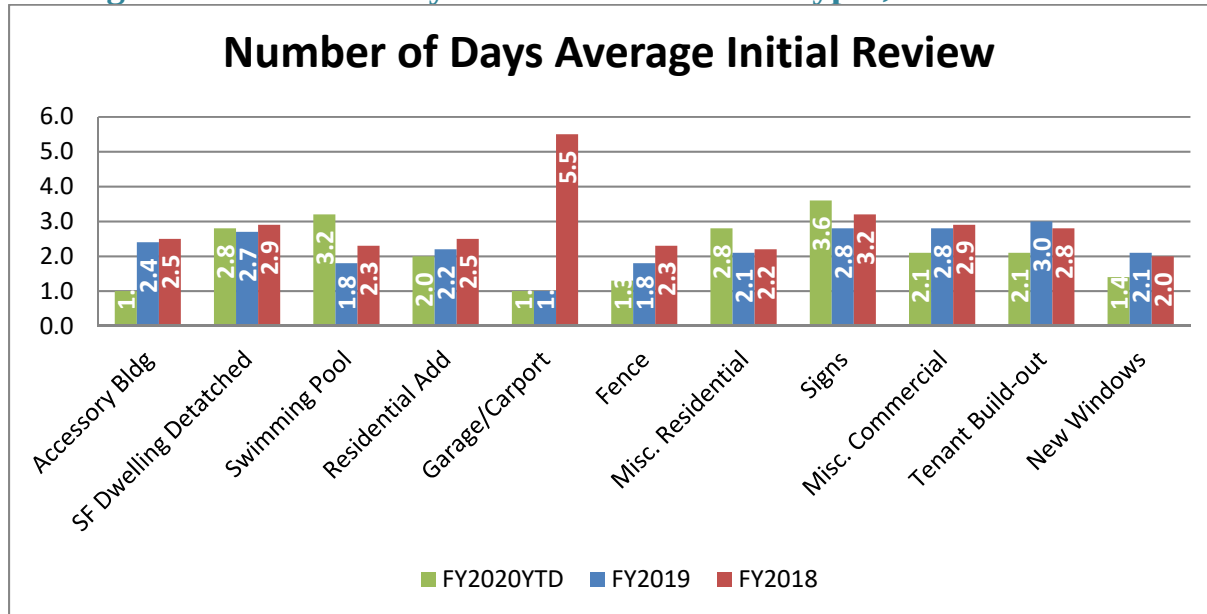
Frequent Code Enforcement Cases, FY2017-2019



The “nuisances” category includes violations such as overgrown grass or weeds above 10 inches, noise, trash accumulation, dilapidated structures, or other conditions that endanger the health and safety of others.

Planning & Development Department

Average Initial Review Days for Selected Permit Types, FY2018-2020YTD



The Building Inspection Division's goal for the initial review of major projects is 10 working days for commercial and multi-family projects and four working days for single-family residential projects.

Building Inspection and Code Enforcement Division Goals for FY2021

- Obtain *Permit Technician* certification by all full-time Building Inspection Division Permit Specialists.
- Maintain a standard of completing the initial plan review for single-family residential construction permits within four working days of receipt.
- Maintain a standard of completing initial plan review for large-scale projects within ten working days of receipt.
- Issue trade permits for miscellaneous work within one working day of receipt.
- Provide “next day” service for all requests for building inspections.
- Continue to work with the City's ERP consultants to add online permitting to the Department's webpage.



Parks & Recreation Department

Mission

Create a sense of community and enhance the quality of life by providing safe, well-maintained parks that offer recreational activities for citizens of all ages.

Organization

The Parks and Recreation Department consists of eleven (11) Divisions and directs the City's overall recreation, parks, and grounds maintenance functions.

Authorized Positions by Division	FY2019	FY2020	FY2021		
			Full Time	Part Time	Total
Recreation Administration	6	5	3	2	5
Ocean Rescue	87	87	3	84	87
Grounds Maintenance	9	9	9	-	9
Tennis Center	3	3	1	4	5
Carver Center	3	3	2	1	3
Cemeteries	-	-	-	-	-
Dog Park	-	-	-	-	-
Oceanfront Facilities	-	-	-	-	-
Community Center	-	-	-	-	-
Special Events	1	1	1	-	1
Golf Course	27	27	10	20	30
TOTAL	136	135	29	111	140
Total Full-time	29	30	29		29
Total Part-time	107	105		111	111
TOTAL POSITIONS	136	135	29	111	140

An explanation of the authorized position changes has been added to the Tennis Center and Golf Course sections of this document.

Funding Sources

The Golf Course is intended to be self-sustaining and operates under an Enterprise Fund. If necessary, additional funding may be provided by the General Fund.

Special Events are funded by the Convention Development Fund. However, payroll related costs for Special Events are funded by the General Fund.

All other Divisions are funded by the General Fund. A Community Development Block Grant provides additional funding for the Carver Center.

Parks & Recreation Department

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$2,560,523	\$2,923,116	\$3,123,423	\$200,307	6.9%
Operating	\$2,378,944	\$2,347,366	\$2,517,411	\$170,045	7.2%
Capital Outlay	\$239,203	\$344,000	\$398,000	\$54,000	15.7%
Transfers	\$142,366	\$142,000	\$142,000	\$0	0.0%
TOTAL	\$5,321,036	\$5,756,482	\$6,180,834	\$424,352	7.4%

Capital Outlay increases are due to vehicle and equipment purchases.

Recreation Administration Division

The Recreation Administration Division is responsible for fiscal and personnel management, clerical support services, and staff support of all recreation activities throughout the City, including: the Golf Course, Ocean Rescue, Park maintenance, Tennis Center, Carver Center Recreation Center, Lee Kirkland & H. Warren Smith Cemeteries, Oceanfront Restrooms, and Exhibit Hall / Community Center.

The staff manages all adult active sports and coordinates youth sports. This division also administers the Community Development Block Grant (CDBG), which provides funding for the Carver Center, including the Pablo Beach Community Assisted Policing Effort (CAPE).

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Director of Parks & Recreation	1	1	1
Recreation Superintendent	1	1	1
Administrative Assistant	1	1	1
Administrative Assistant (part-time)	1	1	1
Staff Assistant (part-time)	1	1	1
Project Manager (part-time)	1	-	-
TOTAL	6	5	5

Recent Accomplishments

✓ Recreation:

- Our Mighty Mite cheerleading squad (ages 7-9) won the National Championship in Orlando. This is the second year in a row that one of our cheerleading squads won a national championship.

Parks & Recreation Department

- 42 teams enrolled in the Adult Flag Football season. (This is the only seven-on-seven football league in Northeast Florida). 27 teams enrolled in the Adult Softball season.
- ✓ **Ocean Rescue:**
 - Successful recruitment for summer staffing due to incentive program
 - Zero fatal drownings
 - 16,293 preventative actions
 - 282 water rescues and assists (167 due to rip currents)
 - 56 child/parent reconciliations
- ✓ **Park Maintenance:**
 - Maintained medians along South Beach Parkway, Jacksonville Drive and A1A which were previously contracted out
 - Managed the playground restoration at Sunshine Park, toddler splash pad construction and restroom renovation at South Beach Park
- ✓ **Cemeteries:**
 - H. Warren Smith has nine (9) available grave spaces remaining while Lee Kirkland has forty-four (44) available spaces
- ✓ **Dog Park:**
 - Memberships increased by 100% since artificial turf was installed
 - Current memberships number about 500
 - Mural wall paintings installed on the north wall at the large dog park
- ✓ **Tennis Center:**
 - All courts at Huguenot were re-surfaced with durable plexi-pave system
- ✓ **Carver Center:**
 - Provided a variety of recreational opportunities, enrichment programs, tutoring and other services for schoolchildren and other citizens each week
- ✓ **Exhibition Hall:**
 - Revenues from hall rentals totaled \$31,136 and expenses were \$8,880
- ✓ **Special Events:**
 - 87 Special Events were held during the calendar year 2019
- ✓ **Golf Course:**
 - Course opened in November 2018 with 52,636 rounds played over the fiscal year. Operating Margin was favorable for the first time in several years

Recreation Administration Goals for FY2021

- Provide Recreation programs and facilities that offer activities for citizens of all ages
- Maintain safe facilities, parks, and playgrounds
- Employees have a very high level of competency and good internal support to deliver quality services
- Divisions cooperate internally and work well together
- Department enjoys good relationships and cooperation with other City Departments

Parks & Recreation Department

Recreation Administration Performance Measures

Performance measures are tracked on a monthly and yearly basis.

Sports Programs Offered:	Estimated # of participants
Youth Spring Girls Softball	150
Youth Fall Girls Softball	120
Youth Spring Baseball	511
Youth Fall Baseball	435
Spring Babe Ruth Baseball	60
Fall Babe Ruth Baseball	45
Pop Warner Football & Cheerleading	175 / 50
Adult Fall Men Softball	414
Adult Fall/Winter Flag Football	702
Adult Spring Men's Softball	468
Tennis Members	250
Tennis Walkups	1,560
Carver Center Summer Lunch Program	35
Carver Center Daily Attendance	60 children 40 adults
Easter Egg Hunt	500

Weekly: Ensure parks and other facilities are cleaned and inspected.

Monthly: Conduct playground inspections.

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$325,877	\$345,427	\$366,682	\$21,255	6.2%
Operating	\$315,371	\$299,606	\$291,185	-\$8,421	-2.8%
Capital Outlay	\$0	\$0	\$0	\$0	-
Transfers	\$142,366	\$142,000	\$142,000	\$0	0.0%
TOTAL	\$783,615	\$787,033	\$799,867	\$12,834	1.6%

Parks & Recreation Department

Ocean Rescue Division

Our mission is to provide and maintain the highest quality public safety services for our citizens and visitors through prevention, rescue and education.

The Division is responsible for supervising approximately 4.1 miles of municipal beach.

Division personnel must complete an extensive training period (accredited by U.S. Lifesaving Association), have advanced knowledge of ocean tides and currents, and be able to operate a variety of specialized equipment and watercraft to carry out their duties.

Division Organization

Authorized Positions	2019	2020	FY2021
Ocean Rescue Supervisor	1	1	1
Assistant Ocean Rescue Supervisor	1	1	1
Beach Patrol Lieutenant	0	1	1
Beach Patrol Lieutenant (part-time)	2	1	1
Rescue Swimmer (part-time)	13	13	13
Beach Patrol Guard (part-time)	70	70	70
TOTAL	87	87	87

A Beach Patrol Guard is promoted to Rescue Swimmer when he/she acquires an Emergency Medical Technician (EMT) certification.

Recent Accomplishments

- ✓ City Council recognized Lifeguards Maxwell Ervanian and Kenneth Bonn for their heroic actions and water rescue around midnight after the 4th of July fireworks display.
- ✓ The Jax Beach Ocean Rescue Competition Team took 1st place overall in the South Atlantic Regional Lifesaving Competition (SARLC) held July 2019. Twenty competitors trained throughout the spring and summer, and participated in additional competitions for further training.

Parks & Recreation Department

				Change to
Water Rescues and Assists	2017	2018	2019	Prior Yr.
Rip Current	62	173	167	-3%
Surf	46	72	115	60%
TOTAL	108	245	282	15%

Water Rescues and Assists: Persons who are judged to be in imminent danger and brought to safety by lifeguard. Involves physical contact and does not include oral instructions to beach goers to move to a safer location.

				Change to
EMS CARE	2017	2018	2019	Prior Yr.
Major	90	52	67	29%
Minor	166	193	210	9%
TOTAL	256	245	277	13%

EMS Care: First Aid or medical attention, serious enough to warrant a written report of some nature. Major EMS Care – requires further attention from medical professionals such as paramedics, emergency transport or other specialized medical response.

				Change to
Other Calls for Service	2017	2018	2019	Prior Yr.
Vessel Rescues / Assists	4	3	17	467%
Citizen Assist	101	153	34	-78%
Public Education	1,106	1,231	1,063	-14%
Lost Persons	102	161	56	-65%
Preventative Actions	15,782	14,948	16,293	-5%

Vessel Rescues / Assists: The rescue of a vessel in danger of sinking or damage, or where the safety of passengers or others may be compromised. Example: a vessel without power drifting toward the surf line.

Citizen Assist: A call for service where Ocean Rescue provided assistance that did not require emergency or patient care.

Parks & Recreation Department

Public Education: Attendees at safety lectures on open waters and related environments.

Lost Persons: Incidents where people were separated from children, parents or companions.

Preventative Actions: Verbal warnings to beach goers who are in a position where, if they were to remain or continue, their safety would be compromised.

Goals for FY2021

- Zero drownings at the beach while lifeguards are on duty
- Continue in-service training hours for lifeguards
- Maintain training for Inflatable Rescue Craft Operators
- Distribute Ocean Safety Brochures to hotels
- Provide excellent customer service

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change	Capital outlay includes the replacement of a utility vehicle and a pickup truck.
Personal Services	\$573,586	\$676,989	\$706,834	\$29,845	4.4%	
Operating	\$149,263	\$156,624	\$153,571	-\$3,053	-1.9%	
Capital Outlay	\$54,860	\$19,000	\$53,000	\$34,000	178.9%	
TOTAL	\$777,708	\$852,613	\$913,405	\$60,792	7.1%	

Budget Issues

- A National shortage of lifeguards presents a staffing challenge that may affect coverage levels on the beach. The City has adjusted lifeguard compensation and incentives to be competitive with neighboring beach communities.
- Beach Patrol Guards are budgeted for 32,100 hours per year. It takes roughly 80 part-time employees to achieve this level of coverage.
- In the future, if the Volunteer Life Saving Corp does not provide full coverage on Sundays and holidays, it will significantly increase costs.

Parks & Recreation Department

Grounds Maintenance Division

The Grounds Maintenance Division is responsible for the maintenance and upkeep of the ballfields, grounds, dog park, cemeteries and common areas throughout the City. In addition, the division assists with construction projects and special events as needed. Facilities are maintained with the use of a small staff and contracted maintenance.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Parks Maintenance Superintendent	1	1	1
Grounds Crew Leader	2	2	2
Grounds Maintenance Mechanic I, II	1	1	1
Grounds Maintenance Worker I, II, III	5	5	5
TOTAL	9	9	9

Goals for FY2021

- Keep all facilities well maintained and free of trash and debris
- Keep facilities and equipment in good condition
- Inspect parks bi-weekly and promptly make necessary repairs

Facilities Maintained	Description
Wingate Park	2 football, 4 baseball, 4 softball fields; dugouts; scoreboards; 3 restrooms; 3 concession stands; lights; fences; parking lots
South Beach Park	Exhibit Hall; Sunshine Park; Skate Park; multi-purpose field; tennis court; volleyball courts; basketball court; fitness stations
Other City Parks	Oceanfront Park; Gonzales Park; Cradle Creek; Tall Pines; Carver Center; Huguenot; Paws Parks; Seabreeze Field; Penman Park
Cemeteries	Lee Kirkland and H. Warren Smith
Downtown	Latham Plaza & parking lot; Seawalk; Pier Parking lot; islands & medians on Beach Blvd and A1A (2 nd Ave S to 6 th Ave N); landscaping on Right of Way throughout Downtown; 4th Avenue S; 2 nd Street and 3 rd Ave N Parking lot
Grounds at City Facilities	Community Services Center; Penman Park; O&M Facility; Police & Fire facilities
Streets	15 th Ave N; 10 th St N cul-de-sacs; Mills Lane; end of America at Butler; 10 th Place & 5 th Ave grass circle; 18 th & Eastern; Coral Way; Tanglewood & Tallwood Roads
Medians	A1A medians at Fletcher Middle School (15 th to 18 th Ave N) and south Jax Beach (16 th Ave S to JTB); South Beach Parkway & Jacksonville Drive; Beach Blvd from 12 th St to Bridge
Other	Welcome signs (Beach & Penman; A1A & PV Blvd); Signs at City facilities

Parks & Recreation Department

Funding Sources and Financial Summaries

Tree Protection

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Operating	\$3,008	\$3,000	\$3,000	\$0	0.0%

Tree Protection funds are used to add or replace trees throughout the City.

Grounds Maintenance

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$590,239	\$700,879	\$706,401	\$5,522	0.8%
Operating	\$612,351	\$618,855	\$702,800	\$83,945	13.6%
Capital Outlay	\$121,552	\$120,000	\$100,000	-\$20,000	-16.7%
TOTAL	\$1,324,143	\$1,439,734	\$1,509,201	\$69,467	4.8%

Capital Outlay:

Grounds Maintenance budget includes:

- Funding **\$70,000** for the replacement of two vehicles.
- Funding **\$30,000** for a Toro Groundsmaster mower.

General Capital Projects Fund (Executive Budget) includes:

- Funding **\$60,000** for Oceanfront Restrooms renovation.

Parks & Recreation Department

Tennis Center Division

Our mission is to provide first rate accessible and affordable year-round tennis opportunities for our members and visitors.

Staff at the Huguenot Park Tennis Center are responsible for managing adult men and women's tennis leagues, including a complete junior program, and for promoting tennis throughout the beach.

The Division also provides free clinics for children and adults of all skill levels throughout the year.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Tennis Facility Manager	1	1	1
Tennis Court Attendant (part-time)	2	2	4
TOTAL	3	3	5

Two part-time Tennis Court Attendant positions (budgeted at 780 hours each) were converted to four part-time Tennis Court Attendants (budgeted at 390 hours each). This change is budget neutral.

Recent Accomplishments

- ✓ Offered Senior Day on Friday mornings.
- ✓ Offered Sunday morning "Round Robin" tournaments year round.
- ✓ Re-surfaced all seven courts with plexi-pave durable all weather court surface.

Tennis Center Goals for FY2021

- The facility's operation and programming are planned to meet the recreational needs of tennis players of all skill levels
- Continue to promote the Junior Tennis Program
- Keep the courts and grounds in good condition at all times
- Work toward making the Tennis Center more financially self-sustaining

Parks & Recreation Department

Performance Measures-Tennis Center

Tennis Center Revenues	2017	2018	2019	% Change
Membership Fees	\$ 45,148	\$ 51,154	\$ 51,019	0%
Camps and Clinics	\$ 16,260	\$ 24,986	\$ 23,015	-8%
TOTAL	\$ 61,408	\$ 76,140	\$ 74,034	-3%

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$89,957	\$84,046	\$91,325	\$7,279	8.7%
Operating	\$73,330	\$76,700	\$83,875	\$7,175	9.4%
Capital Outlay	\$0	\$0	\$0	\$0	-
TOTAL	\$163,288	\$160,746	\$175,200	\$14,454	9.0%

Parks & Recreation Department

Carver Center Division

The Carver Center provides numerous programs and activities in recreation, arts, education and wellness for the historical Pablo Beach South community.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Recreation Supervisor	1	1	1
Recreation Leader	1	1	1
Tutor (part-time)	1	1	1
TOTAL	3	3	3

Carver Center Program Goals

- Focus on coaching, mentoring, and providing activities for all ages to enjoy
- Offer counseling on employment, education and career goals
- In conjunction with Rhoda Martin Heritage Museum, teachers from Ocean City Church, Beaches Church and Ponte Vedra High School provide help studies for all grade levels
- Continue to provide health and wellness adult activities such as yoga, Pilates and Zumba dance and aerobics

Recent Accomplishments

- ✓ Continued Mentor programs for both young men's group "YMC" (Young Men of Carver) and "Ladies of Carver" to teach values and goals setting.
- ✓ National Global Day of Service had 100 volunteers participating in beautification day to enhance the facility.
- ✓ Events and Projects:
 - Partnered with Beaches Emergency Assistance Ministry (BEAM) to provide a Single Parent Program
 - After school exercise program
 - After school healthy snacks program sponsored by Palms Presbyterian Church
 - Continue to partner with local agencies such as Jacksonville Housing Authority, Mission House, Jacksonville Children's Commission and Lutheran Services
 - Continue to partner with area churches such as Ocean City Church, St. Andrew AME Church, First Baptist Church, Beaches Church and Palms Presbyterian Church who sponsor activities for the Carver Center
 - AARP classes
 - Health clinic sponsored by Beaches Baptist
 - Annual Holiday dinner for parents and children in the community
 - Holiday toy drive sponsored by local agencies and Jax Beach Police Department
 - Halloween Haunted House with CAPE
 - College tours
 - Movie / Game night
 - Health Jam co-sponsored by 3 area Rotary Clubs

Parks & Recreation Department

Performance Measures-Carver Center

	2019	2020	Estimate 2021
Avg. # children attending	45	45	45
Avg. # of adults attending	35	35	35

Funding Sources

The Community Development Block Grant Program (CDBG) is funded by an Interlocal Agreement with Jacksonville that allows Jacksonville Beach to share a per capita portion of its entitlement funding. The requested Community Development Block Grant allocation for next fiscal year will once again cover the City's Community Assisted Policing Effort (CAPE) and Carver Center. We have received preliminary approval to continue these programs subject to budget approval by Congress. FY2020 funding request amount and priority for each program is:

Priority	Program	Request	Department where cost is allocated
1	Carver Center	\$117,847	Parks
2	CAPE	\$76,510	Police
	TOTAL	\$194,357	

Additional discussions of the Police (CAPE) programs may be found in the Police business plan.

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$117,007	\$130,019	\$141,673	\$11,654	9.0%
Operating	\$26,333	\$28,822	\$28,600	-\$222	-0.8%
TOTAL	\$143,340	\$158,841	\$170,273	\$11,432	7.2%

Budget Issues

- In the past, Community Development Block Grant funding for this program has been reduced and may be subject to further federal budget reductions.
- Historically, the City's CDBG funding award has consistently been less than the request. (The award is approximately 75% of the amount requested). The General Fund makes up any funding shortfalls.

Parks & Recreation Department

Oceanfront Facilities Division

This division provides public restroom facilities at 2nd Avenue North, 5th Avenue North and Oceanfront Park. The facilities at 2nd Avenue North and 5th Avenue North include outdoor showers. Portable restrooms and shower facilities are located at 19th Avenue North and shower facilities are provided at 7th Avenue South.

Goals for FY2021

- Maintain clean restroom facilities and shower towers that operate effectively

Performance Measures

- Restrooms and showers to be in good working order; clean and sanitary for the public.

Current Hours of Operation:	Mar-Sep:	10 am to 7 pm (7 days per week)
	Oct-Feb:	9 am to 6 pm (7 days per week)

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Operating	\$129,417	\$131,632	\$127,750	-\$3,882	-2.9%
TOTAL	\$129,417	\$131,632	\$127,750	-\$3,882	-2.9%

Expenses include cleaning services, utilities, and maintenance costs such as painting, plumbing, fixture replacement, and vandalism/graffiti repairs.

Budget Issues

- Higher than anticipated usage would require an increase in janitorial maintenance as well as an increase in operating cost.

Parks & Recreation Department

Community Center and Exhibition Hall

This facility, opened in September 2007, is located at South Beach Park and houses the Recreation office. The Community Center & Exhibition Hall is available to host many types of events such as trade shows, art exhibits, wedding receptions, club meetings, reunions, seminars, homeowners' associations and school functions etc. The facility may be rented on an hourly basis and is operated by the Recreation Department staff.

Recent Accomplishments

- ✓ Three Business Network International Groups leased the facility on Tuesday, Wednesday and Thursday mornings each week throughout the year. These meetings are from 8 AM to 10 AM on those days.

Goals for FY2021

- Lease revenues to offset the facility's operating costs
- Maintain a clean and professionally operated facility

Performance Measures

Exhibit Hall & Conference	2017	2018	2019	% Change
Revenues	\$ 27,101	\$ 30,652	\$ 31,136	2%
Expenses	\$ 11,412	\$ 9,919	\$ 8,880	-10%
Net Operating Income/(Loss)	\$ 15,689	\$ 20,733	\$ 22,256	7%

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$0	\$0	\$0	\$0	-
Operating	\$34,276	\$22,810	\$20,000	-\$2,810	-12.3%
Capital Outlay	\$0	\$0	\$0	\$0	-
TOTAL	\$34,276	\$22,810	\$20,000	-\$2,810	-12.3%

Budget Issues

- Fee structure has been updated and is intended to cover operating costs for the facility's rental such as security, cleaning, set-up, tear down, and general maintenance.

Parks & Recreation Department

Special Events Division

The Special Events budget includes City-produced events such as the Moonlight Movies, the Summer Jazz concert series, Opening of the Beaches Parade, and the July 4th fireworks. This division also is responsible for permitting public events held on City property and ensuring that all events comply with the City's Special Events policy. In addition, the Special Events division is responsible for the coordination and communication of beach clean-ups, non-profit road closure requests, and film requests within the City of Jacksonville Beach. One full-time position coordinates and manages the permitting and event oversight processes for City produced or contracted events as well as events produced by others.

Funding Sources

General Fund charges for event permit and setup fees, banner fees, and contributions for events help to offset the Event Coordinator personnel costs. In September 2017, special event fees were updated and a new administration fee was added to cover a portion of the time other City staff spend in the planning, preparation, coordination, and oversight of special events.

Convention Development funds are used to pay for the costs of City-sponsored events and upkeep of the SeaWalk amphitheater and grounds.

Funding Uses

General Fund

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$61,048	\$70,661	\$73,979	\$3,318	4.7%
Operating	\$0	\$0	\$22,000	\$22,000	-
TOTAL	\$61,048	\$70,661	\$95,979	\$25,318	35.8%

Convention Development Fund

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$0	\$0	\$0	\$0	-
Operating	\$117,543	\$121,028	\$121,493	\$465	0.4%
Capital Outlay	\$483,991	\$0	\$75,000	\$75,000	-
Transfers	\$0	\$0	\$0	\$0	-
TOTAL	\$601,534	\$121,028	\$196,493	\$75,465	62.4%

Parks & Recreation Department

Special Events (continued)

Special Events sources and uses by Fund are detailed as follows:

GENERAL FUND	2020	2021	Increase (Decrease)	% change
Funding Sources				
Facility rentals and fees	\$78,500	\$75,419	-\$3,081	-3.9%
Funding Uses				
Authorized Position:				
Special Events Coordinator (1)	\$70,661	\$73,979	\$3,318	4.7%
Contract Services: Christmas lighting (Previously budgeted in General Fund non-departmental)	\$0	\$12,000	\$12,000	0.0%
Contract Services: City agreement with Deck the Chairs (FY21-23)	\$0	\$10,000	\$10,000	0.0%
NET SOURCES & USES	\$7,839	-\$20,560	-\$28,399	

CONVENTION DEVELOPMENT FUND	2020	2021	Increase (Decrease)	% change
Funding Sources				
Convention Development Revenues	\$121,028	\$196,493	\$75,465	62.4%
Total Sources	\$121,028	\$196,493	\$75,465	62.4%
Funding Uses				
4th of July Fireworks	\$10,000	\$10,000	\$0	0.0%
Jazz Concerts (2)	\$57,000	\$57,000	\$0	0%
Moonlight Movies (4)	\$25,000	\$25,000	\$0	0%
Opening of the Beaches Parade	\$5,000	\$5,000	\$0	0%
Easter Egg Hunt	\$1,000	\$1,000	\$0	0%
Sea & Sky Air Show	\$5,000	\$0	(\$5,000)	
Contingency	\$1,000	\$6,000	\$5,000	500%
SeaWalk amphitheater maintenance; special event setup and equipment costs	\$17,028	\$17,493	\$465	3%
Urban Trails project	\$0	\$75,000	\$75,000	0.0%
Total Uses	\$121,028	\$196,493	\$75,465	62.4%
NET SOURCES & USES	\$0	\$0	\$0	

Parks & Recreation Department

Special Events (concluded)

The Special Events division provides logistical support and oversight for many other non-profit fundraising and awareness events that take place in Jacksonville Beach to ensure compliance with City ordinances and policies.

Special Events held within the City of Jacksonville Beach include:

- Art Walk
- Classic Car Cruise
- Winter Beach Run
- Chariots of Fur 5K Beach Run
- San Pablo Elementary 5K Run
- 26.2 with Donna the National Marathon to Finish Breast Cancer
- Fletcher Middle School 5K Beach Run
- Seabreeze Elementary Running of the Seahorses
- Seawalk Music Festival
- March to Get Screened
- St. Paul's Carnival
- Great Atlantic Festival
- Easter Sunrise Service
- Springing the Blues
- Surfing the Blues
- COJB Beach & Bicycle Rodeo
- Moonlight Movie
- Sandcastle Contest
- Opening of the Beaches Parade
- Never Quit
- Wavemasters
- COJB Kids Fishing Rodeo
- Best Buddies Friendship Walk
- The Party
- Super Grom Surf contests
- Life Rolls On
- Summer Jazz concert series
- Salt Life Music Festival
- 4th of July Fireworks
- Eastern Surfing Association surf contests
- Tour de Pain
- Festival of the Chariot
- Summer Beach Run
- Bruval Festival
- PANCAN PurpleStride
- Sisters of the Sea
- Surfers for Autism
- Art Fest at the Beaches Museum and History Park
- Right Whale Festival
- Jax Beach Fitness Fest
- Volcom TCT Seacow Surf Contest
- Oktoberfest
- Florida Surfing Championships
- Jacksonville Celtic Festival
- Down Syndrome Association Buddy Walk
- Deck the Chairs
- Red Bull Night Riders
- Toys for Tots
- Josh's Run for Paws
- Freedom Festival

Parks & Recreation Department

Golf Course

115 beautiful recreational acres with proximity to the ocean offers a unique golf experience.

Our mission is to provide a top quality golf experience through superb customer service and course conditions at a competitive price to ensure an attractive, viable and sustainable enterprise.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Golf Facility Manager	1	1	1
Golf Assistant Pro	2	2	2
Golf Course Superintendent	1	1	1
Assistant Golf Course Superintendent	1	1	1
Crew Supervisor	1	1	1
Shop Attendant	1	1	0
Maintenance Workers I, II, III	4	4	4
Total Full-Time	11	11	10
Shop Attendant	3	3	4
Cart Attendant	8	8	9
Starter	5	5	5
Maintenance Workers - Seasonal	-	-	2
Total Part-Time	16	16	20
TOTAL POSITIONS	27	27	30

The increase in golf course staff is due to:

1) Converting one full-time Golf Shop Attendant position to two part-time positions: 1 part-time Golf Shop Attendant and 1 part-time Cart/Range Attendant

2) Adding two part-time seasonal maintenance workers from March through September working 20 hours each per week.

Recent Accomplishments

- ✓ Completed renovation project and re-opened November 2018.
- ✓ Revenues totaled \$1,991,730. The golf course was closed during October and partial month of November.
- ✓ Total Operating Expenses for the year were \$1,578,548 and Operating Margin was \$413,182.
- ✓ Non-operating expenses associated with the start-up including promotional activities and capital outlay, totaled \$135,148.
- ✓ Total Contribution for the year was \$278,034.

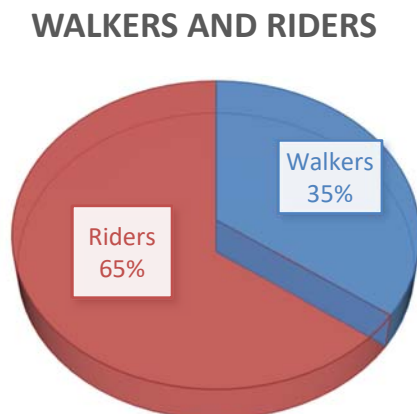
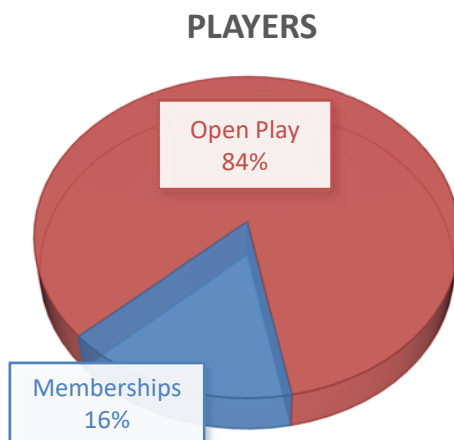
Parks & Recreation Department

Goals for FY2021

- Ensure the Golf Course pays its own way by generating sufficient revenues through marketing and other promotions
- To remain current in the market and abreast of competition through excellent customer service and superb, well maintained playing conditions
- To be the best choice in terms of quality, value and customer service
- Maintain superb course conditions and operate efficiently and profitably
- Increase the Golf Course's visibility and usage by family friendly outings and golf activities for all ages and player abilities

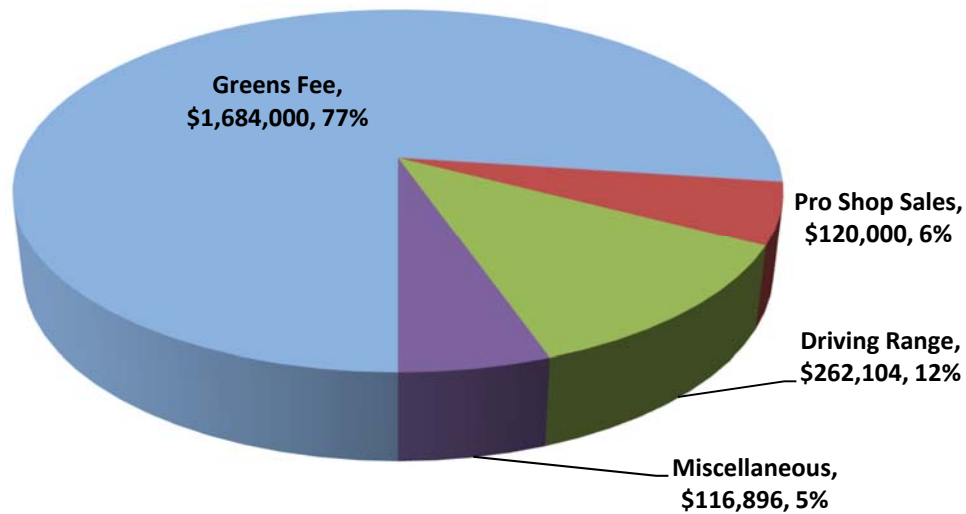
Play Statistics

These charts show the composition of our players.



Parks & Recreation Department

Golf Course Revenues: \$2,183,000



Other revenue consists of sales of memberships, lessons, merchandise sales, restaurant lease, handicap fees, and equipment rentals.

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$802,809	\$915,095	\$1,036,529	\$121,434	13.3%
Operating	\$918,052	\$888,289	\$963,137	\$74,848	8.4%
Capital Outlay	\$46,782	\$205,000	\$170,000	-\$35,000	-17.1%
TOTAL	\$1,767,642	\$2,008,384	\$2,169,666	\$161,282	8.0%

In addition to staffing increases, other payroll related increases are attributable to annual merit, pension, and health insurance.

Budget Issues

- Adverse weather conditions could impact revenue projections.
- The Golf Course is operated as an enterprise fund and is intended to generate sufficient revenues to cover its operating costs.



Public Works Department

Mission

To protect the environment and quality of life in our community by:

- Providing safe drinking water in volumes necessary for fire suppression.
- Providing proper collection, treatment, disposal, and reuse of wastewater.
- Maintaining roadways and sidewalks in good repair with appropriate traffic control signs.
- Providing effective removal and treatment of stormwater runoff.
- Providing for the timely removal and disposal of garbage and recyclables.

“We Make It So.”

Organization

The Public Works Department manages the City’s drinking water system, sewage collection system, stormwater collection system, street and rights-of-way maintenance, traffic control, signage and garbage collection.

Authorized Positions by Division	FY2019	FY2020	FY2021
Distribution & Collection	14	14	14
Pollution Control Plant	15	16	16
Water Plant	13	13	13
Streets	18	19	18
Administration	8	8	9
TOTAL	68	70	70

*The Admn. Asst.
position in the Streets
Division was moved to
the Admin. Division,
and reclassified as an
Office Administrator.*

Recent Accomplishments

- ✓ Rebuilt, improved and enhanced infrastructure supporting our citizens by construction of:
 - Downtown Redevelopment District Master Plan Improvements Program & East of A1A
 - Construct ADA Dune Walkovers (5th Ave. N., Beach Blvd., 6th Ave. S.)
 - Construct Roadway/Utilities Project 2: 11th Ave. S. to 13th Ave. S. from the beach to 3rd St. S.
 - Construct 7th Ave. S. Water Main from 1st St. S. to end zone
 - Construct 8th Ave. N. Gravity Sewer Main from 1st to 2nd St. N
 - Construct generator at 9th Ave. N. Stormwater Pump Station
 - South Beach Redevelopment District Improvements Program
 - Re-Design Ocean Terrace Drainage Improvements on Jacksonville Drive from South Beach Parkway to America Ave. and adjacent areas
 - Reconstruct Lift Station #29 at South Beach Parkway Shopping Center
 - Construct Canal Improvements South of JTB Blvd. and north of Marsh Landing Parkway
 - Construct Handrails on Ground Storage Tanks at WTP #2
 - Construct Concrete Block Building at WTP #2

Public Works Department

- Other Projects
 - Construct Water Main Improvements Phase F
 - Design FY21 Water Main Improvements
 - Reconstruct Wastewater Lift Station #23
 - Design Penman Road Concept Plan from 11th Ave. N. to 18th Ave. N.
 - Implement Citywide Pavement Inspection and Work Plan
 - Design 10th St. S. Infrastructure Improvements from Beach Boulevard to 5th Ave. S.
 - Construct Shetter Avenue Sewer Main from 5th to 6th St. S.
 - Reconstruct Wastewater Lift Station #7 at 4th St. N. and 18th Ave. N.; demolish existing Lift Stations #7 and #20
 - Design Wastewater Lift Station #8
 - Re-Design new Well #16 and construct new raw water main from new Well #16 to existing Well # 15
 - Rehabilitate Lift Station #2
 - Rehabilitate Lift Station #17
 - Sewer Master Plan Update
 - WTP Disinfection System Alternatives Study
- Cleaned /televised 17,534 feet of stormwater pipe and 43,305 feet of sanitary pipe
- Achieved high levels of service in oceanfront cleaning, garbage collection & sweeping
- Maintained compliance for the state drinking water consumptive use permit, and wastewater & stormwater federal pollutant discharge elimination permits

Goals for FY2021

- ✓ Design and/or construction underway:
 - Downtown Redevelopment District Improvements Program
 - Design Roadway and Utilities Phase 3C Project 3 - Stormwater Channel Improvements from 4th St. S. to Intracoastal Waterway
 - Design Roadway/Utilities Phase 3C Project 4 - 7th Ave. S. to 11th Ave. S. from 3rd St. S. to the beach
 - Design Roadway/Utilities Phase 3C Project 5 - 4th Ave. S. to 7th Ave. S. from 3rd St. S. to the beach
 - Construct Non-ADA Dune Walkovers
 - South Beach Redevelopment District Improvements Program
 - Reconstruct Stormwater Pond at South Beach Parkway south of Marsh Landing Parkway
 - Construct Ocean Terrace Drainage Improvements on Jacksonville Drive from South Beach Parkway to America Avenue and adjacent areas
 - Design Lift Station #33
 - Commercial Area Improvements Program
 - Construct Penman Road Concept Plan from 11th Ave. N. to 18th Ave. N. (Coordinate funding with City of Jacksonville)

Public Works Department

- Water, Wastewater, Stormwater Infrastructure Improvements Program
 - Construct New Well #16 and Back-plug and abandon Well #11
 - Reconstruct Wastewater Lift Station #8
 - Design Roadway/Utilities Phase 3D Project 6 - 13th Ave. S. to 16th Ave. S. from 3rd St. S. to the beach
 - Construct FY21 Water Main Improvements
 - Design FY22 Water Main Improvements
 - WWTP Improvements: Design Sludge Dewatering Facility, Construct Digester Stairs and Air Piping, and Design/Construct WWTP Outfall Piping
 - Design piping of ditch along Isabella Boulevard from 35th Ave. S. to Jacksonville Drive
 - Construct Concept Plan for Penman Road Concept Plan from 11th Ave. N. to 18th Ave. N.
- Water Master Plan Update
- North Elevated Tank Exterior Renovation
- Stormwater Master Plan
- Design Isabella Blvd. (35th Ave. S. to Jacksonville Drive)
- Construct Non-ADA Dune Walkovers
- Maintain compliance for water state consumptive use permit, and wastewater & stormwater federal pollutant discharge elimination permits.
- Implement paving maintenance survey plan for next 10 years.
- Keep Jacksonville Beach beautiful via the downtown & oceanfront cleaning, graffiti abatement, garbage collection, dumpster enclosure and sweeping programs.
- Maintain performance measures as shown on the next chart, including increasing the number of fire hydrants flow tested annually to increase from 50 to 200. This is completed with cooperation from Jacksonville Fire Department.

Public Works Department

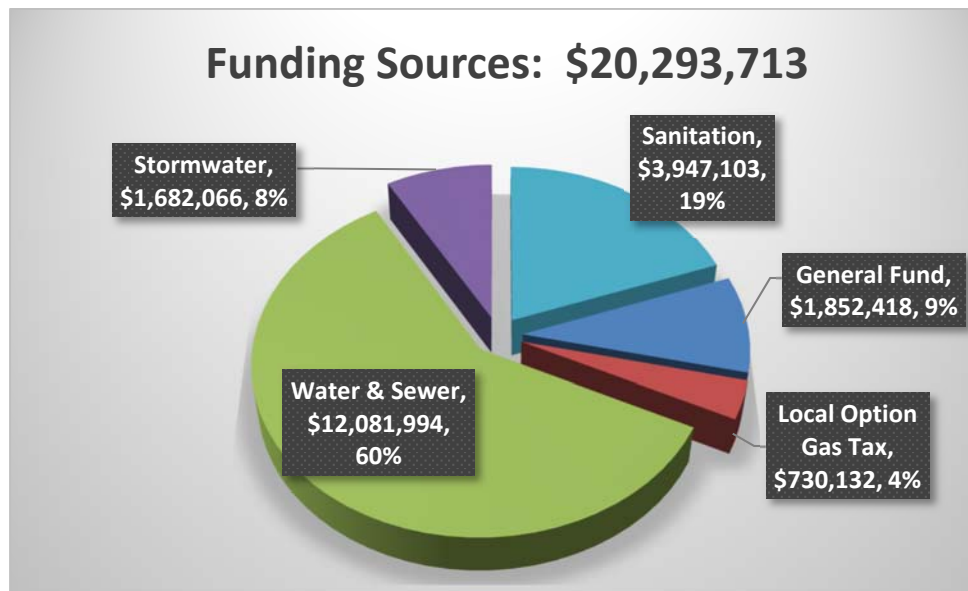
Performance Measures

Outcomes	Level of Service	Actual 2019	As of 4/2020	Target 2021
Drinking Water:				
➤ Water safe for drinking	Achieve regulatory compliance for normal operating conditions	Yes	Yes	Yes
➤ Water volume & hydrants available for fire protection	Maintain unaccounted water usage below 10% of total produced	3.18%	1.00%	<10%
	Replace 2,500 ft. of old 2" & larger galvanized & cast iron water mains	5,083	1,252	2,500
	Install/replace 150 water services	129	41	150
	Operate (replace) water valves (25%=663)	1,374	358	663
	Conduct fire flow test on 200 (was 50) hydrants	56(50)	10(50)	200
Wastewater / Stormwater:				
➤ Keep our waterways clean	Achieve wastewater & stormwater permit regulatory compliance for normal operating conditions	Yes	Yes	Yes
➤ Preserve our environment	At the Wastewater Treatment Plant, achieve removal so that:			
	➤ Total Suspended Solids (TSS): < 5mg/l	<1.4 mg/L	<0.9 mg/L	<5 mg/L
	➤ Carbonaceous Biochemical Oxygen Demand (CBOD): < 5mg/l	<2.8 mg/L	<1.6 mg/L	<5 mg/L
	➤ Total Nitrogen (N) Rolling Year Average: < 46,233 lbs.	26,708	951.04	<46,233
	Clean 20,000 ft. sanitary/stormwater mains	60,839	19,733	20,000
	Inspect (rehab) sewer manholes	452 (94)	173 (79)	400
	Refurbish sewer Lift Stations numbered: (electric pumps, pipes, wet wells, concrete, mechanical, generators, fencing, etc.)	29	Construct: 2,7,17,23	Design: 8,33
Streets:				
➤ Keep our streets well maintained for driving and free of trash	Seal coat/resurface 7 to 10 road miles	2.83	.24	7-10
	Sweep the downtown streets an average of 4 times per month	Yes	Yes	Yes
➤ Keep our sidewalks well maintained for walking	Repair/construct 2,000 ft. of sidewalk	10,127	0	2,000
	Achieve regulatory compliance for normal operating conditions	Yes	Yes	Yes
➤ Keep our drainage system well maintained	Mow/clean 15,000 ft. of ditch	58,950	19,650	15,000
Sanitation:				
➤ Keep our city and beach clean	Recycle/mulch 25% of residential solid waste to reduce landfill impact	30%	29%	>25%
	Clean the beach at least once per week by mechanical means (raking)	Yes	Yes	Yes
	Respond to garbage inquiries by 1 day & complete by next scheduled pickup	Yes	Yes	Yes

Public Works Department

Funding Sources

The Department of Public Works is funded by the operation of three enterprise utilities: Sanitation, Water & Sewer, and Stormwater. Funding also comes from the Local Option Gas Tax and the General Fund (Streets).



Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$4,548,559	\$4,969,507	\$5,306,383	\$336,876	6.8%
Operating	\$8,011,064	\$9,542,444	\$9,600,482	\$58,038	0.6%
Capital Outlay	\$3,369,101	\$5,343,590	\$3,977,525	-\$1,366,065	-25.6%
Debt Service	\$1,790,501	\$1,837,894	\$911,323	-\$926,571	-50.4%
Transfers	\$467,000	\$498,000	\$498,000	\$0	0.0%
TOTAL	\$18,186,224	\$22,191,435	\$20,293,713	-\$1,897,722	-8.6%

- CPI/fuel adjustments for sanitation and other continuing contracts may cause cost increases later in the year.

Public Works Department

Budget Issues and Uncertainties

- Future unfunded mandates related to the:
 - Increasing federal and state restrictive standards for phosphorus and other contaminants entering the fresh and marine waters of the state.
 - Growing regional demands for high quality water from the Floridian Aquifer. The Florida Department of Environmental Protection and Water Management Districts are setting minimum flows and levels for lakes and springs.
 - U.S. Environmental Protection Agency being more active in regulatory oversight of Wastewater and Stormwater National Pollutant Discharge Elimination Permits and Drinking Water Consumptive Use Permits.
- Pressure on customer utility rates and taxes due to the ever increasing costs of providing services and operating/maintaining the City's infrastructure systems.
 - Stormwater rates were set in 1990 (30 years ago).
 - Garbage rates were set in 1993 (27 years ago).
 - Local Option Gas Tax extends through 2036.
 - Infrastructure Surtax sunsets in 2030.
- Budgetary issues related to COVID-19 have guided this budget to remain flat, with increases only for contractual obligations. Other financial impacts due to the FY2020 pandemic may yield additional financial impacts during the FY2021 budget cycle.

Public Works Department

Distribution & Collection Division

The Distribution & Collection Division operates and maintains **110** miles of water mains, **85** miles of sewer mains, **18** miles of force sewer mains, **1,990** sewer manholes, **936** fire hydrants, **2,736** water valves, **11,254** water services, and **9,543** sewer services.

Division Mission

To protect the public health by providing clean drinking water with adequate pressure and volume, and to maintain sewer lines.

Division Objectives

- Replace 2,500 feet of old deteriorated water mains.
- Clean 20,000 feet of sanitary and stormwater mains.
- Inspect an average of 20% (400) sewer manholes per year. Reline or reconstruct as necessary.
- Conduct fire flow tests on 200 fire hydrants annually. This was only 50 hydrants before the FY21 budget season. These tests will be completed in cooperation with Jacksonville Fire Department.
- Exercise an average of 25% (663) valves in the water distribution system per year. Repair by replacement as necessary.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Distribution & Collection Superintendent	1	1	1
General Supervisor	1	1	1
Crew Supervisor	3	3	3
Equipment Operator I, II	1	1	1
Utility Service Worker I, II, III	8	8	8
TOTAL	14	14	14

Public Works Department

Division Funding Sources and Budget FY2021

The operations and programs of the Distribution & Collection Division are funded by the Water & Sewer Enterprise Utility.

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$872,564	\$958,391	\$1,012,151	\$53,760	5.6%
Operating	\$557,608	\$788,459	\$788,459	\$0	0.0%
Capital Outlay	\$1,762,278	\$1,090,000	\$525,000	-\$565,000	-51.8%
TOTAL	\$3,192,449	\$2,836,850	\$2,325,610	-\$511,240	-18.0%

Division Budget Issues

Operating:

- Funding **\$25,000** for the Water Valve Maintenance Program, which includes exercising water valves and replacing deteriorated/broken valves as necessary.
- Funding **\$300,000** for the Sanitary Sewer System Maintenance Program, which includes inspecting sewer manholes and cleaning/televising sewer mains/services. It also includes subsequent manhole relining/reconstructing and system point repairs as necessary.
- Funding **\$81,263** for ongoing measurement and verification reporting provided by performance contractor comparing the guaranteed estimated benefits versus the computed actual benefits as per the Guaranteed Energy, Water and Wastewater Cost Savings Project.
- Funding **\$27,859** for Sensus software as a service agreement.
- Funding **\$25,000** for GIS updates and enhancements. These funds are in part to help with asset management implementation.

Capital Outlay:

- Funding **\$65,000** to replace one (1) ½ ton pickup truck and one (1) ½ ton pickup truck with utility body.
- Water Main Projects:
 - Funding **\$400,000** to construct water main 21st St. N., Seabreeze Ave., Rita Rae Lane, 21st Ave. S., 36th Ave. S.
 - Funding **\$60,000** to design FY22-W/M water main replacement projects.

Public Works Department

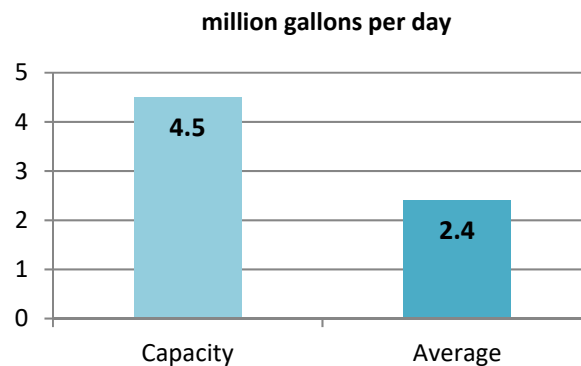
Pollution Control Plant Division

The Pollution Control Plant Division operates and maintains the wastewater transmission system of **38 sewage pump lift stations** and the **4.5 million gallons per day (MGD)** capacity sewage treatment facility with reuse quality effluent.

Division Mission

To protect public health and the environment through the proper treatment, disposal, and reclamation of wastewater.

Daily Wastewater Treatment



Division Objectives

- Maintain local, state, and federal regulatory compliance.
- Achieve less than 5 mg/l total suspended solids, 5 mg/l carbonaceous biological oxygen demand, and 46,233 lbs. of total nitrogen rolling 12-month average (permit requirements).
- Conserve drinking water by providing quality reclaimed water for irrigating the Golf Course, the Wingate Sports Complex, the Operations & Maintenance Facility, the Police Station, South Penman Road Area, Lee Kirkland & Warren Smith Cemeteries, South Beach Park, Stormwater Central Stilling Basin, within the Wastewater Treatment Facilities, South Beach Parkway and Jacksonville Drive.
- Construct Rehabilitation of Lift Station #2 and design of Lift Station #8.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Utility Plant Superintendent	1	1	1
Utility Plant Maintenance Supervisor	1	1	1
Plant Operations / Training Specialist	1	1	1
FOG (Fats, Oils & Grease) Program Manager	0	1	1
Utility Plant Operator I, II	6	6	6
Utility Plant Mechanic I, II	5	5	0
Mechanic I, II, III	0	0	5
Utility Plant Instrumentation Technician	1	1	1
TOTAL	15	16	16

Public Works Department

Division Funding Sources and Budget FY2021

The operations and programs of the Pollution Control Plant Division are funded by the Water & Sewer Enterprise Utility.

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$1,066,654	\$1,216,604	\$1,278,147	\$61,543	5.1%
Operating	\$1,288,240	\$1,569,000	\$1,569,000	\$0	0.0%
Capital Outlay	\$419,706	\$860,000	\$1,465,000	\$605,000	70.3%
TOTAL	\$2,774,600	\$3,645,604	\$4,312,147	\$666,543	18.3%

Division Budget Issues

Capital Outlay:

- Funding **\$695,000** for Lift Station Rehabilitation Program.
- Funding **\$150,000** for Sludge Dewatering Facility design and improvements.
- Funding **\$175,000** for replacement of Digester stairs.
- Funding **\$345,000** for Digester and Air Piping.
- Funding **\$100,000** for Wastewater Plant Outfall Piping.

Other Concerns:

⇒ Uncertainty about increasing unfunded mandates due to changes and increased restrictions from the U.S. Environmental Protection Agency (EPA), including surface water discharge restrictions and costly alternate plans for reductions.

Public Works Department

Water Plant Division

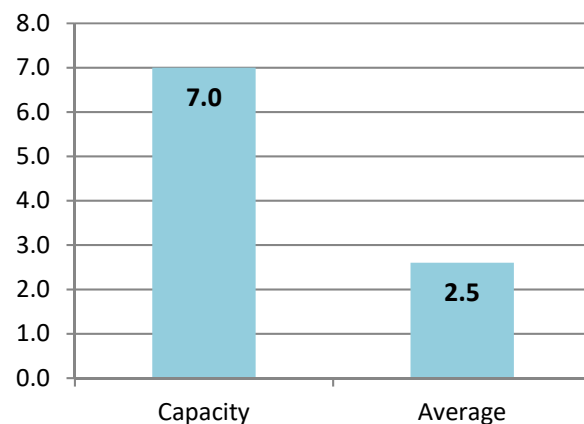
The Water Plant Division operates and maintains the City's water system that consists of **6** wells, **2** water treatment facilities, **3** ground storage tanks and **2** elevated water storage tanks. The water system has a total capacity to produce **7.0 MGD** (million gallons per day) of potable water. This division also operates and maintains the stormwater treatment facilities for the City consisting of **20** ponds, **2** stilling basins each with a weir, the downtown underground stormwater collection vault with **2** sand traps, **8** stormwater pump stations, and the water play feature at Sunshine Park.

Division Mission

To provide safe drinking water in volumes and pressures sufficient for effective fire suppression; and to improve the quality of receiving waters by effective treatment of stormwater.

Daily Water Production

million gallons per day



Division Objectives

- Maintain local, state, and federal regulatory compliance.
- Treat, store, and protect nearly **1** billion gallons of drinking water annually. Make available quantities of water needed for fire protection.
- Operate and maintain the system of stormwater treatment facilities, pumping stations and ponds.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Utility Plant Superintendent	1	1	1
Utility Plant Maintenance Supervisor	1	1	1
Plant Operations / Training Specialist	1	1	1
Utility Plant Operator Trainee	2	2	2
Utility Plant Operator I, II	4	4	4
Mechanic I, II, III	2	2	4
Plant Maintenance Helper	2	2	0
TOTAL	13	13	13

Public Works Department

Division Funding Sources and Budget FY2021

The operations and programs of the Water Plant Division are funded by the Water & Sewer Enterprise Utility.

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$923,506	\$953,178	\$1,006,884	\$53,706	5.6%
Operating	\$348,588	\$448,420	\$448,400	-\$20	0.0%
Capital Outlay	\$818,884	\$572,465	\$125,000	-\$447,465	-78.2%
TOTAL	\$2,090,979	\$1,974,063	\$1,580,284	-\$393,779	-19.9%

Division Budget Issues

Capital Outlay:

- Funding **\$125,000** for the Master Water Plan study.

Operating:

- Funding **\$10,000** for annual elevated tank maintenance program.
- Funding **\$20,000** for Environmental Sampling and Analytical Laboratory Services.
- Funding **\$15,000** for new flooring at Water Plant #1.
- Funding **\$30,000** for Water Plant site landscaping services.
- Funding **\$4,000** for Water Plant Security Camera System Maintenance Agreement.

Other Concerns:

- ⇒ North Florida water issues are increasing in complexity and seriousness. The issues include:
 - Decline of the Floridan Aquifer resource.
 - Increasing water demand with growing central/north Florida population and businesses.
 - State setting statutory minimum flows and levels for lakes and springs.
 - Increasing public awareness and involvement in water resource usage and water quality.
 - High quality water resources used for non-potable uses (irrigation, agriculture & industry).
 - Regional Water Supply Plan development by the State Water Management Districts.
 - The very high cost of capital investment necessary for alternate water sources.

The outcomes and their impact on the City are uncertain. Water resources unfunded mandates are likely to be in our future.

Public Works Department

Streets Division

The Streets Division of Public Works maintains the City's roadways, traffic control signage and markings, sidewalks, and stormwater collection system. These networks consist of **89.32** road miles including curbs and gutters, **33.97** miles of sidewalks, **1,682** streetlights, **1,456** stormwater catch basins, **558** stormwater manholes and **1,683** curb inlets/culverts, **70** stormwater outfalls to the adjacent estuaries and ocean, **68.63** miles of stormwater gravity mains, **2.87** miles of stormwater force mains, **2.1** miles of drainage channels. The division also manages collection of garbage, recycling and yard waste, beach cleaning including solid waste collection at street ends, and graffiti abatement.

Division Mission

To provide safe, well maintained road systems and an effective stormwater drainage system.

Division Objectives

- Seal coat or resurface 7 to 10 miles of roads annually.
- Repair and maintain stormwater drainage system.
- Install and maintain traffic and pedestrian control signage and markings.
- Maintain pedestrian safe sidewalks. Repair 2,000 feet of sidewalk.
- Maintain clean and attractive community environment by collecting garbage and picking up litter from our streets and sidewalks.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Streets Superintendent	1	1	1
General Supervisor	1	1	1
Sanitation Supervisor	1	1	1
Sanitation Contract Coordinator	0	1	1
Crew Supervisor	2	2	2
Heavy Equipment Operator	1	1	0
Equipment Operator I, II	4	4	5
Engineering Design / GIS Technician	1	1	1
Traffic Marking/Signage Supervisor	1	1	1
Utility Service Worker I, II, III	5	5	5
Staff Assistant	0	0	0
Administrative Assistant	1	1	0
TOTAL	18	19	18

The Admn. Asst. position in the Streets Division was moved to the Admin. Division, and reclassified as an Office Administrator.

Public Works Department

Division Funding Sources and Budget FY2021

The operations and programs of the Streets Division are funded by the General Fund, the Local Option Gas Tax, the Stormwater Utility, and the Sanitation Utility.

General Fund

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$932,163	\$1,003,055	\$1,106,155	\$103,100	10.3%
Operating	\$667,395	\$672,133	\$686,263	\$14,130	2.1%
Capital Outlay	\$55,685	\$69,000	\$60,000	-\$9,000	-13.0%
TOTAL	\$1,655,243	\$1,744,188	\$1,852,418	\$108,230	6.2%

Local Option Gas Tax

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$36,974	\$45,590	\$46,632	\$1,042	2.3%
Operating	\$139,917	\$311,500	\$311,500	\$0	0.0%
Capital Outlay	\$0	\$0	\$0	\$0	-
Transfers	\$372,000	\$372,000	\$372,000	\$0	0.0%
TOTAL	\$548,891	\$729,090	\$730,132	\$1,042	0.1%

Division Budget Issues

Capital Outlay:

- Funding **\$60,000** to replace (2) Ford Rangers.

General Fund:

- Operating funding of **\$30,000** for graffiti abatement.
- Operating funding of **\$14,000** for right-of-way tree trimming/removal and **\$8,000** for other contractual services.
- Funding **\$25,000** for GIS updates and enhancements.
- Funding **\$8,000** for small asset equipment replacements.

Local Option Gas Tax:

- Funding transfers of **\$372,000** for Streets Division wages.
- Funding **\$250,000** for roadway maintenance program, **\$25,000** for traffic striping, and **\$35,000** for sidewalk repairs.

General Capital Projects Fund (Executive & Legislative Section):

- Funding **\$96,000** to replace John Deere Tractor and Bush Hog.

Public Works Department

Stormwater Utility Program

Program Mission – *Protect the environment and private property by providing funding for operating, maintaining and improving the stormwater collection and treatment system.*

Program Objectives

- Operate and maintain the stormwater collection and treatment infrastructure. Reduce localized flooding. Protect environmentally sensitive estuary and ocean waters by performing effective stormwater management.
- Construct localized drainage improvement projects.

Program Funding Source & Budget - Stormwater utility fees fund the program.

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$197,922	\$230,173	\$288,885	\$58,712	25.5%
Operating	\$305,903	\$725,307	\$720,181	-\$5,126	-0.7%
Capital Outlay	\$271,518	\$1,332,600	\$673,000	-\$659,600	-49.5%
TOTAL	\$775,343	\$2,288,080	\$1,682,066	-\$606,014	-26.5%

Program Budget Issues

Capital Outlay:

- Funding **\$223,000** for Beach Blvd Stormwater vault cleaning/removal silt and sediment.
- Funding **\$125,000** for Stormwater Master Plan study.
- Funding **\$40,000** for design of Isabella Blvd Area Stormwater Improvements.
- Funding **\$200,000** for construction of Beach Outfalls.
- Funding **\$85,000** for the purchase of a new trailer mounted 8” pump.

Operating:

- Funding **\$95,000** for stormwater pipe/catch basin cleaning.
- Funding **\$200,000** for outfall/channel cleaning and maintenance program.
- Funding **\$12,000** for aquatic vegetation and weed management.
- Funding **\$30,000** for Stormwater landscaping maintenance.
- Funding **\$10,000** for environmental lab services.
- Funding **\$25,000** for GIS updates and enhancements.

Public Works Department

Other Concerns:

- ⇒ Stormwater utility rates were set more than 29 years ago.
- ⇒ Anticipate budget pressures due to increasing federal/state environmental regulation / oversight - Numeric Nutrient Criteria, Pollutant Total Maximum Daily Load limits, statutory minimum flows and levels for lakes and springs, and aging stormwater infrastructure.
- ⇒ FDOT project to improve the stormwater drainage system for State Road A1A / Beach Boulevard, north of Beach Boulevard is underway and construction is approximately 73% completed as of April 1, 2020. Estimated completion is currently mid-September 2020.

Public Works Department

Sanitation Utility Program

Program Mission – *Protect the environment and the health of the community by providing funding for the collection, transportation, and disposal of garbage, yard waste, debris, litter and recyclables.*

Program Objectives

- Collect garbage, yard waste, and recyclables from residential customers via weekly curbside service.
- Collect garbage from commercial customers via dumpster, compactor and curbside service on a weekly routine basis.
- Recycling is voluntary for all customers and is available for all commercial customers and multiplex dwelling units for an additional fee.
- Keep Jacksonville Beach beautiful through the oceanfront and downtown cleaning, graffiti abatement, and street sweeping programs.

Program Funding Source & Budget - Sanitation utility fees fund the program.

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$275,615	\$346,241	\$348,828	\$2,587	0.7%
Operating	\$3,239,731	\$3,528,833	\$3,598,275	\$69,442	2.0%
Capital Outlay	\$34,265	\$290,000	\$0	-\$290,000	-100.0%
TOTAL	\$3,549,610	\$4,165,074	\$3,947,103	-\$217,971	-5.2%

Capital Outlay:

- No FY21 Capital Outlay.

Program Budget Issues

Operating:

- Anticipate annual CPI increase and bi-annual fuel cost adjustments.

Public Works Department

Administration Division

Division Mission

To protect the environment, safety & quality of life through the delivery of Public Works services.

Division Objectives

- Implement departmental business plan.
- Implement departmental capital projects as scheduled by each division.
- Implement capital master plans for the two redevelopment districts.
- Effectively address all customer service requests.

Division Organization

Authorized Positions	FY2019	FY2020	FY2021
Public Works Director	1	1	1
Public Works City Engineer	1	1	1
Public Works Project Engineer	1	1	1
GIS Systems Analyst	1	1	1
Administrative Assistant	1	1	0
Office Administrator	0	0	2
Construction Project Manager	1	1	1
Construction Inspector (part-time)	1	1	1
Construction Coordinator (part-time)	1	1	1
TOTAL	8	8	9

The Admn. Asst. position in the Streets Division was moved to the Admin. Division, and reclassified as an Office Administrator.

Division Funding Sources and Budget FY2021

The operations and programs administered by the Administration Division are funded by the Water & Sewer Enterprise Utility, the Stormwater Enterprise Utility, the Sanitation Enterprise Utility, the Local Option Gas Tax, the General Fund (Streets), and Community Redevelopment Agencies.

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$243,161	\$216,275	\$218,701	\$2,426	1.1%
Operating	\$1,463,682	\$1,498,792	\$1,478,404	-\$20,388	-1.4%
Capital Outlay	\$6,765	\$1,129,525	\$1,129,525	\$0	0.0%
Debt Service	\$1,790,501	\$1,837,894	\$911,323	-\$926,571	-50.4%
Transfers	\$95,000	\$126,000	\$126,000	\$0	0.0%
TOTAL	\$3,599,109	\$4,808,486	\$3,863,953	-\$944,533	-19.6%

Police Department

Mission

Working with Citizens for a Safe Community

Organization

The Police Department provides law enforcement services to all citizens who live in, work in, or visit Jacksonville Beach.

Authorized Positions	FY2019	FY2020	FY2021
Chief of Police	1	1	1
Commander	3	3	3
Sergeant/Corporal	20	20	20
Patrol Officer/Detective	43	43	43
Police Total	67	67	67
Accreditation Manager	1	1	1
Communications Supervisor	1	1	1
Communications Officer	10	10	10
Records Supervisor	1	1	1
Records Specialist	2	3	3
Records Specialist part-time	1	0	0
Parking Enforcement Coordinator	1	1	1
Community Service Officer	1	1	1
Administrative Assistant	4	4	4
Property/Evidence Officer	1	1	1
Property/Evidence Officer part-time	1	1	1
Animal Control Officer	2	2	2
School Crossing Guard part-time	9	9	9
Volunteer Coordinator part-time	1	1	1
Civilian Total	36	36	36
Total Full-time	91	92	92
Total Part-time	12	11	11
TOTAL POSITIONS	103	103	103

Professional Standing

The Police Department was initially accredited in 1995 by the national Commission on Accreditation for Law Enforcement Agencies, Inc. For over twenty-five years, the department has continued to meet the stringent standards required to maintain accredited status. In 2018, the police department was awarded their eighth award for accreditation which was the Gold Standard Accreditation with Excellence.

Police Department

Police Department Function & Structure

Our success depends on the partnerships between the community and the police. We have worked hard to build and maintain strong community relationships. The focus of the Jacksonville Beach Police Department is to create an environment where our citizens and visitors feel safe. By working closely with our citizens, we are constantly changing to meet the needs and concerns of our customers. Our residents and visitors expect the police to be visible and to work to prevent crimes from occurring. When crimes do occur, citizens expect the police to solve those crimes.

The police are the first responders to crime in our community. However, it is important to understand that there are many factors that impact crime rates, such as population demographics, number of visitors, and socioeconomics. The Police Department is only one part of the criminal justice system. The police respond to reported crimes and make arrests; the State Attorney decides whether to prosecute, and judges and juries decide guilt or innocence. Thus, each part of the criminal justice system influences the other.

Because of its easy accessibility and substantial parking, Jacksonville Beach is the primary beach community in the Jacksonville metropolitan area. Consequently, it becomes more difficult for the Police Department to keep citizens safe, especially on weekends, holidays, and during special events when the City is overflowing with visitors.

Over time, the Police Department has reacted with many innovative programs. Those include the Downtown CAPE and South Pablo Beach CAPE community policing programs, the Special Investigations Unit, and specialized DUI and traffic enforcement programs. Details of these and other policing programs created specifically for the community are provided in this business plan.

Patrol Division/Costs

Patrol Division

There were 65,187 calls for service in calendar year 2019. Many of those calls required a response by two or more officers. In 2019, there were 95,986 officer responses to those 65,187 calls, all this in a City with a permanent population of approximately 23,000 citizens. Many service calls are generated by non-residents who come to Jacksonville Beach to visit the beach, shops, restaurants, and nightclubs. The Patrol Division has the largest complement of police personnel (40 full-time positions), since most calls for service are handled at that level. Officers are split into two patrol groups and six squads consisting of five officers per squad.

Each group alternates working five 10-hour shifts followed by four days off. The groups overlap four days each month, allowing time for ongoing professional development and training.

FY2021 estimated budget for the Patrol Division, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$4,320,276.**

Police Department

Traffic Unit

The unit is staffed by three patrol officers who conduct both routine and directed traffic enforcement, traffic surveys, and participate in special details, such as DUI enforcement and the selective traffic enforcement program.

FY2021 estimated budget for the Traffic Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$283,719.**

K-9 Unit

The estimated budget for the K-9 Unit, staffed by two officers with two canines, including salaries and benefits, overtime, operating costs, supplies etc.: **\$200,953.**

Part-Time Police Officer Program

There are currently two part-time police officers. FY2021 estimated budget for the part-time police officer program, including salaries, operating costs, supplies, etc.: **\$79,042.**

Detective Division Units/Costs

General Investigations Unit

The General Investigations Unit is comprised of one sergeant, one corporal, three detectives, and an administrative assistant. Detectives assigned to this team investigate crimes that require substantial commitments of time to complete, including theft, burglary, robbery, and murder. The administrative assistant performs typical administrative duties as well as crime analysis.

FY2021 estimated budget for the General Investigations Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$699,963.**

Special Investigations Unit

The Special Investigations Unit is comprised of one sergeant, one corporal, and four detectives. This team of detectives addresses special problems such as illegal drugs, illegal guns, criminal street gang activity, and serial crimes (e.g., armed robberies, smash-and-grab burglaries, etc.) that fall outside the realm of traditional investigative and patrol duties.

FY2021 estimated budget for the Special Investigations Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$897,817.**

NOTE: A pro rata share of the division commander's salary and benefits is included in the General Investigations Unit's and Special Investigations Unit's proposed FY2021 budgets.

Carver Center / Community Assisted Policing Effort (CAPE) Program

CAPE is a community-policing project located in the Pablo Beach, South neighborhood. Working closely with employees at the City's Carver Center, the officer addresses crime problems and quality-of-life issues within the accepted practices of the community-policing model. In addition, a part-time CAPE community service officer works with Carver Center personnel to provide crime prevention and community relations services for parents and children living in Pablo Beach, South

Police Department

neighborhood. The Community Development Block Grant has reimbursed the City a substantial portion of the cost of operating the program in past years.

The FY2021 estimated budget for the CAPE Program, including salaries, benefits, etc.: **\$117,963.**

Downtown CAPE Program

The Jacksonville Beach Community Redevelopment Agency (CRA) provides funding for eight police officers, two corporals, and one sergeant for an innovative community-policing program known as Downtown CAPE. The officers patrol the core downtown area, pier parking lot, and the beachfront on foot, bicycles, Segways, and in vehicles. They interact closely with business people, residents, and visitors, as they focus on issues of public safety and quality-of-life crimes. The officers are trained in crime prevention and assist with code enforcement, and they provide “responsible vendor training” to businesses in the downtown area that serve alcoholic beverages. The CRA also provides funding for additional officers working in an overtime capacity during peak workload hours.

FY2021 estimated budget for the Downtown CAPE Program including salaries and benefits, overtime, equipment, operating costs, supplies, etc.: **\$1,141,134.**

Services Division Units/Costs

Ancillary Services Section

The Ancillary Services section consists of one commander, a sergeant, a community service officer and nine part-time school crossing guards that are assigned to elementary schools and the Fletcher Middle School area to assist children in safely crossing busy roadways. The Services Commander serves as budget officer for the Police Department, oversees the Records Section, Communications Section, Property/Evidence, Paid Parking program, Training & Recruiting, Animal Control, as well as grant management (budgets for these programs are listed separately, below).

FY2021 estimated budget for salaries, benefits etc.: **\$404,020.**

Communications Section

The Communications Section is comprised of one supervisor and ten public safety communications officers (PSCOs). PSCOs are an integral part of the services provided by the Police Department. Their primary duties include answering emergency 9-1-1 and non-emergency telephone calls from citizens and then dispatching police officers or civilian employees to handle the calls for service. They check vehicle and license registrations and also query county, state, and federal databases for wanted persons, stolen vehicles, and property, etc.

FY2021 estimated budget for the Communications Section, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$1,004,001.**

Police Department

Records Section

The Records Section is comprised of one supervisor and three full-time records specialists. Records Specialists process and file the large volume of reports generated daily by employees of the Police Department. They also compile documents in response to public records requests from citizens, media, and other criminal justice agencies.

FY2021 estimated budget for the Records Section, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$277,634.**

Property/Evidence Section

The Property/Evidence Section is comprised of one full-time and one part-time property/evidence officer. Property/Evidence Officers are responsible for ensuring the protection of all property and evidence seized by the Police Department until statutory time limits are met or the legal system has determined there is no longer a need to hold such items.

FY2021 estimated budget for the Property/Evidence Section, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$91,939.**

Accreditation Unit

The Accreditation Unit is comprised of one civilian accreditation manager. The employee is responsible for managing the accreditation process as established by the national Commission on Accreditation for Law Enforcement Agencies, Inc. (CALEA). The Police Department was initially accredited in 1995 and has been successfully reaccredited eight times. For over twenty-five years, the Police Department has complied with the CALEA accreditation process, which ensures the Police Department is following best practices as established by the International Association of Chiefs of Police, National Sheriffs Association, National Organization of Black Law Enforcement Executives, and the Police Executive Research Forum.

FY2021 estimated budget for the Accreditation Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$98,618.**

Animal Control Officer

The Animal Control Officers are responsible for enforcing all animal control ordinances in the City. This includes patrolling the beachfront during daytime hours to enforce leash laws. The Animal Control Officers also respond to citizen complaints of wild animals, reptiles, and stray animals. The animals are held in pens at the Animal Control Office until a City of Jacksonville animal control officer responds to take custody.

FY2021 estimated budget for the Animal Control Officer program, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$95,224.**

Police Department

Paid Parking/Security Unit

The Parking Enforcement Unit is comprised of one supervisor and ten part-time community service officers (CSOIs). The unit is responsible for parking enforcement throughout the City with particular emphasis on parking issues in the downtown business district. The supervisor oversees the City's parking enforcement program in three City-owned parking lots downtown. The CSOIs provide security and informational services to visitors in the paid parking lots.

FY2021 estimated budget for the Parking Enforcement Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$129,173. (This program is fully funded through parking revenues.)**

Community Service Officers

The community service officers assist with non-emergency calls for service, parking issues, traffic control, traffic crashes and assist with other administrative duties. The unit consists of one full-time community service officer.

FY2021 estimated budget for the Community Service Officer program including salaries, benefits, operating costs, supplies, etc.: **\$58,703.**

Volunteer Programs

The volunteer program consists of Citizen Police Academy Alumni Association members and 16 Citizens on Patrol (COP) volunteers. There is one part-time volunteer coordinator who schedules and supervises all of the volunteer programs (**\$19,325**). The unit provided over 10,581 hours of volunteer service for the Police Department in 2019. The uniformed COPs have three vehicles used for patrol.

FY2021 estimated budget for operating supplies, vehicle maintenance, fuel, uniforms, etc.: **\$34,099** for a combined total of **\$53,424.**

Police Administration

The Police Administrative Division consists of the Chief of Police, one executive assistant, and two administrative assistants. Salaries and benefits: **\$620,220**. The Administrative Division is responsible for all software fees, professional services, internal service charges, utilities, legal fees, etc. (**\$682,997**). Total Administration Division costs: **\$1,303,217.**

Police Department

Department Highlights

- ☑ Maintained exceptional response times to emergency and non-emergency calls (**2.19-minute average for emergency calls, and 4.19-minute average for non-emergency calls**), exemplifying the department's commitment to customer service and improving citizens' safety.
- ☑ There has been a **23% decrease** overall in major crimes (theft, assault/battery, auto burglary, burglary, robbery, and homicide) from 2015 to 2019. These crimes fluctuate from year to year, and these changes are influenced by many factors unrelated to law enforcement.
- ☑ Benefited from Citizen Police Academy Alumni Association members, who volunteered **10,581** hours in 2019, assisting the department in its mission. Volunteers worked in the records section, vehicle maintenance, animal control, parking citation program, and beach patrol. The volunteers also worked at numerous special events.
- ☑ Removed **199** intoxicated drivers from the roadways, making Jacksonville Beach safer for vehicles, bicyclists, and pedestrians.
- ☑ Conducted **29** community relations programs, directly impacting **717** citizens (e.g., firearms safety, bicycle safety, Neighborhood Watch, DUI prevention, etc.).
- ☑ Completed Citizen Police Academy classes **XLIII** and **XLIV** (however, class XLIV was shortened due to COVID-19), achieving high approval ratings. Through 44 academies, 1,192 citizens have gained a better understanding of law enforcement and the Jacksonville Beach Police Department.
- ☑ Continued the Citizens On Patrol (COP) Program. Graduates of the COP Training Academy continued assisting the Patrol Division with traffic direction, property checks, neighborhood notifications of sex offenders, and completing reports of minor offenses such as gas drive-offs, etc.
- ☑ Hosted the 25th **Annual Kids Fishing Rodeo** at the Huguenot Park lagoon. Approximately 600 children and parents attended the event.
- ☑ Hosted the annual **Kids Halloween Party** and **Kids Christmas Party**. Approximately 1,100 children and parents attended the two events.

NOTE: See performance measures on the following pages for additional accomplishments.

Police Department

Customer Service Surveys

Each quarter, the Police Department conducts a random survey of 30 citizens who have encountered a member of the department within the preceding three months. The survey asks respondents to rate the employee's professionalism and helpfulness to the citizen during the encounter.

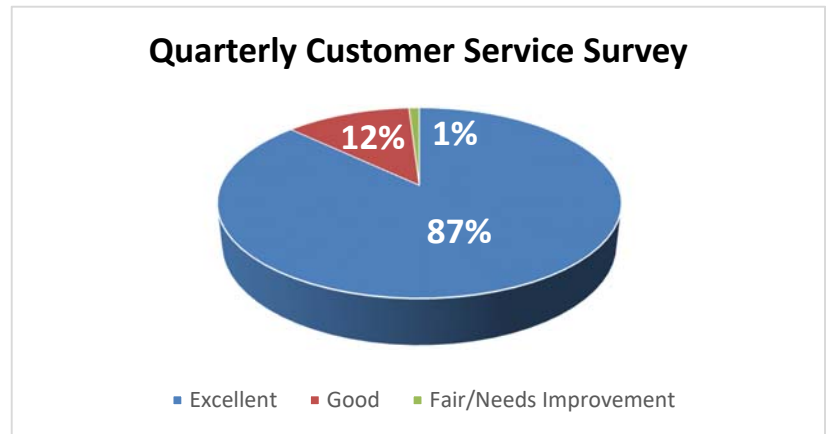
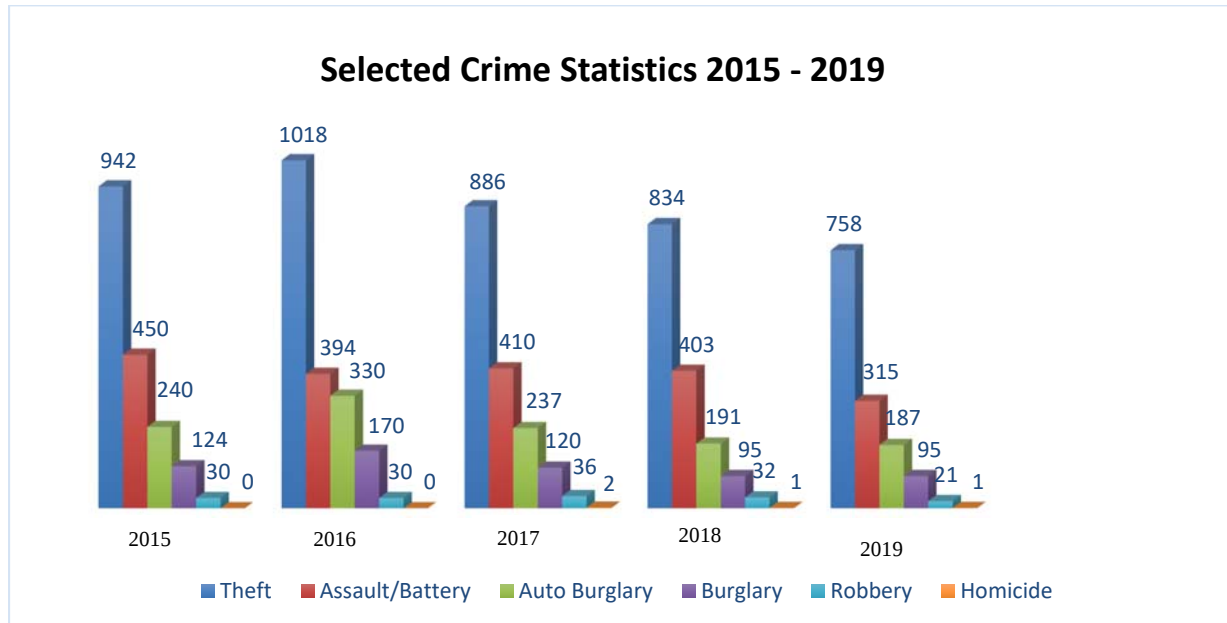


Chart reflects results of 120 random surveys for 2019.

Crime Prevention Services

The Police Department provides crime prevention services designed to make the community safer. Those services include Neighborhood Watch, sex offender and sexual predator neighborhood notifications, robbery prevention seminars, and personal, business, and home safety classes, among many others.



The “Theft” category includes crimes such as retail theft (shoplifting), theft of bicycles, and thefts from the beach (e.g., cell phones, backpacks, etc.).

Police Department

Performance Measures

Outcomes	Performance Measure	Actual FY2019	FYTD through 3/15/20	Target FY2021
<i>Continually seek new and better methods to improve citizens' safety.</i>	Maintain four minute or less average response time to emergency calls	2.19 Minutes	1.59 Minutes	4.00 Minutes
	Maintain six minute or less average response time to non-emergency calls	4.19 Minutes	4.14 Minutes	6.00 Minutes
	Continue strict enforcement of DUI laws to improve safety of city roadways	Arrests 199	Arrests 74	Arrests 125
	Conduct quarterly neighborhood notifications of sex offenders and sexual predators living in the city	4	1	4
	Notify local residents, schools, and day care facilities within 48 hours of a sexual predator moving into a neighborhood	Yes	Yes	Yes
	Conduct strict enforcement task forces in the CAPE neighborhood	6	3	6
<i>Maintain strong partnerships with citizens to improve public safety.</i>	Complete two Citizen Police Academy classes with a positive rating of 95% or higher (51 surveys)	100%	100%	95%
	Continue crime prevention and youth-oriented services offered through the CAPE program	Yes	Yes	Yes
	Complete one Youth Police Academy with a positive participant rating of 95% or higher	Yes	Yes	Yes
	Involve CPA Alumni Association members in community relations and crime prevention programs	Yes	Yes	Yes
	Use Citizens On Patrol (COP) volunteers to enhance services	Yes	Yes	Yes
<i>Develop professional employees through competent hiring practices, ongoing training and career development.</i>	Continue emphasis on career development through training. *(Due to COVID-19, many training sessions were cancelled)	4,911 Hours	2,034* Hours	6,000 Hours
	Attend five job fairs to expand the pool of exceptional candidates for employment	6	3	5
	Number of consecutive years accredited through the national Commission on Accreditation for Law Enforcement Agencies (CALEA)	24	25	26
<i>Continue the strong commitment to outstanding customer service.</i>	Achieve positive ratings of 90% or higher on quarterly customer service surveys (120 surveys completed each year)	99%	99%	90%

Police Department

In November 2019, Police Department employees were tasked by the Police Chief with identifying the department's challenges for the future, including short-term and long-term goals, which will drive management decisions and set budget priorities. These goals were adopted on April 1, 2020, and will coexist with FY2021 performance measures until FY2022, at which time the new goals will replace previous performance measures.

Goal: Recruit the Best Candidates

Performance Measures:

- Work with the City's Administration, Communications Manager, and HR to expand the department's social media and online presence
- Maintain and improve labor relations through participation in the collective bargaining process
- Create work conditions that appeal to today's prospective workforce by performing annual interviews of new employees

Goal: Retain Quality Employees

Performance Measures:

- Apply the Golden Rule to employee relations by meeting with various frontline employees to evaluate management and supervisory personnel
- Empower employees to make decisions at the lowest possible level
- Care for the mental and physical health of employees by enhancing support through Critical Incident Stress Management, and maintaining fitness equipment
- Ensure proper staffing to support a balanced work/life environment

Goal: Ensure Employees are Properly Trained and Equipped

Performance Measures:

- Refine and improve new employee training processes by soliciting input from newly hired personnel
- Procure in-house training
- Identify and obtain critical, advanced training for employees
- Ensure employees have the proper equipment to safely perform their job tasks by soliciting equipment requests

Goal: Practice Fiscal Responsibility

Performance Measures:

- Identify, plan, research, request, obtain, and deploy equipment in a timely manner, using proper purchasing procedures
- Educate employees regarding the importance of fiscal responsibility by selecting senior staff to participate in budget preparation
- Ensure all equipment/facilities are accounted for and replaced/repared properly by employees through inventories and inspections

Police Department

Goal: Effectively Communicate with Citizens, City Leadership and Elected Officials

Performance Measures:

- Communicate with stakeholders at least once a month
- Ensure Police Department representatives attend each CRA meeting
- Continue the Citizen Police Academy
- Effectively communicate with CPAAA and COPs by staff attendance at meetings and events
- Ensure employees deliver outstanding customer service and communicate with stakeholders consistent with EPIC Team core values as measured by customer service surveys

Goal: Effectively Manage Police Department Operations

Performance Measures:

- Prepare the department for hurricane season by conducting internal preliminary staff meetings
- Ensure the Police Department is properly staffed and plans are created for Memorial Day and July 4th holidays
- Ensure department resources are properly staffed and deployed to effectively address guns, gangs, and drugs
- Maintain our accreditation from the Commission on Accreditation for Law Enforcement Agencies (CALEA)

Police Department

Financial Summary

General Fund

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change	
Personal Services	\$7,669,210	\$8,276,592	\$8,656,385	\$379,793	4.6%	Annual vehicle replacements (\$190,000) are now purchased from the General Capital Projects Fund.
Operating	\$1,281,602	\$1,345,965	\$1,429,795	\$83,830	6.2%	
Capital Outlay	\$372,765	\$190,000	\$0	-\$190,000	-100.0%	
TOTAL	\$9,323,577	\$9,812,557	\$10,086,180	\$273,623	2.8%	

Special Revenue Funds

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change	
Personal Services	\$801,650	\$1,091,085	\$973,934	-\$117,151	-10.7%	The primary special revenue funding source is the Community Redevelopment Agency. Other expenses in these funds are budgeted when notice of the grant is received and the expense has been approved by the City Council.
Operating	\$156,907	\$169,950	\$172,037	\$2,087	1.2%	
Capital Outlay	\$72,485	\$101,300	\$55,750	-\$45,550	-45.0%	
Transfers	\$49,127	\$0	\$0	\$0	-	
TOTAL	\$1,080,169	\$1,362,335	\$1,201,721	-\$160,614	-11.8%	

Other Funding Sources

Other Funding Source	Use	2020 Budget	2021 Budget
Community Development Block Grant (Federal)*	CAPE Program in Pablo Beach, South Neighborhood	\$65,882	\$65,882
Total-General Fund		\$65,882	\$65,882
Community Redevelopment Agency	Eleven Downtown CAPE officers, operating supplies and overtime	\$1,285,893	\$1,141,134
Law Enforcement Trust Fund (State)	Equipment Grant Matches and Crime Prevention Programs	\$38,242	\$20,100
Equitable Sharing Fund (Federal)	Equipment Grant Matches and Crime Prevention Programs	\$26,000	\$31,080
Court Costs Training Fund (State)	Employee Training	\$12,200	\$9,407
TOTAL OTHER FUNDING SOURCES		\$1,362,335	\$1,201,721

Additional funding sources are from grants, contractual agreements and dedicated funding sources established by Florida Statutes.

Police Department

Budget Issues

Vehicle Replacement

Replacement of **four to five** police vehicles (trucks) in FY2021. Total cost for vehicles: **\$190,000**. Annual vehicle replacements are now purchased from the General Capital Projects Fund.

Downtown CAPE Program

Replacement of one police vehicle and one Segway in FY2021. Total cost: **\$55,750**.

Justice Assistance Grant/Byrne (Local)

This grant is earmarked for municipalities and requires no local matching funds. Grant funds have been used in the past to purchase equipment. The exact grant amount for FY2021 is unknown at this time; the funding level should be announced in July. It is expected to be **\$9,108** and will be used to pay for equipment. The budget will be adjusted when the grant is awarded.

Justice Assistance Grants (State)

This grant is earmarked for municipalities and routed through the state. Appropriations from this grant must be approved by a minimum of 51% of the law enforcement agencies in Duval County (Jacksonville Sheriff's Office, Jacksonville Beach Police Department, Atlantic Beach Police Department, and Neptune Beach Police Department). In past fiscal years, the Police Department has used this grant to provide overtime funds for a downtown Street Crimes Task Force. The FY2021 grant will be used to upgrade multiple pieces of police equipment. The Justice Assistance Grant amount for FY2021: **\$50,385**. The budget will be adjusted when the grant is awarded.



Beaches Energy Services

Mission

To provide reliable energy services at a competitive price with superior customer service that is “Above and Beyond the Expected.”

Organization

Beaches Energy Services provides electric service to more than 35,064 customers and 24-hour customer service outage restoration. The Department is responsible for designing, constructing, operating, and maintaining electric facilities and natural gas service in Jacksonville Beach, Neptune Beach, Ponte Vedra Beach, and Palm Valley.

Authorized Positions	FY2019	FY2020	FY2021
Administration	4	4	4
Engineering	8	8	8
Relay/Substation	6	7	7
Construction & Maintenance	31	30	30
System Operations	10	11	11
Regulatory Compliance	1	1	1
Meter Services	12	11	11
TOTAL	72	72	72

Administration Division

Ensures Department’s compliance with accounting and budgetary policies and controls concerning disbursements, purchasing, payroll, and other financial matters. The Division provides overall direction and policy for the daily operations of the Department.

Authorized Positions	FY2019	FY2020	FY2021
Director of Beaches Energy Services	1	1	1
Utilities Accountant	1	1	1
Office Administrator	1	1	1
Administrative Assistant	1	1	1
TOTAL	4	4	4

Beaches Energy Services

Organization (continued)

Engineering Division

Plans and designs the electric transmission, substation, and distribution systems. Monitors and administers regulatory compliance activities.

Authorized Positions	FY2019	FY2020	FY2021
Electrical Engineering Supervisor	1	1	1
Electrical Engineering Project Supervisor	1	1	1
Electrical Engineer (Reg PE)	0	0	1
Electrical Engineer	2	2	1
Electrical Engineering Tech II	2	2	2
Lead Design Draft / GIS Tech	1	1	0
GIS System Analyst	0	0	1
Design / Drafting Tech	1	1	0
GIS Engineering Coordinator	0	0	1
TOTAL	8	8	8

Relay/Substation Division

Maintains the electric substations and associated protection systems.

Authorized Positions	FY2019	FY2020	FY2021
Construction & Maintenance Supervisor	1	1	1
Relay Technician	4	5	5
Apprentice Relay Technician	1	1	1
TOTAL	6	7	7

Construction & Maintenance Division

Constructs and maintains the overhead and underground facilities in transmission and distribution systems.

Authorized Positions	FY2019	FY2020	FY2021
Electric Utilities Superintendent	1	1	1
Construction & Maintenance Supervisor	2	2	1
Line Crew Leader	7	7	8
Journey Line Worker	14	13	14
Apprentice Line Worker	7	7	6
TOTAL	31	30	30

Beaches Energy Services

Organization (continued)

System Operations

Monitors and operates the electric system according to industry standards and regulatory compliance. Provides a 24-hour dispatch center for emergency response and customer service.

Authorized Positions	FY2019	FY2020	FY2021
System Operations Supervisor (Certified)	1	1	1
System Operations Programmer (NERC Certified)	1	1	2
System Operator (Certified)	8	8	6
System Operator	0	1	2
TOTAL	10	11	11

Regulatory Compliance Division

This department monitors compliance and ensures regulatory compliance with NERC guidelines. The Regulatory Compliance Officer now reports to the Department Director.

Authorized Positions	FY2019	FY2020	FY2021
Electrical Engineer	1	1	0
Regulatory Compliance Officer	0	0	1
TOTAL	1	1	1

Natural Gas Division

Provides contract management administration and oversight for all activities in the delivery of natural gas. This division is comprised of the Administration Division along with outside contractors.

Meter Services Division

Provides support services for all meter reading and meter service functions.

Authorized Positions	FY2019	FY2020	FY2021
Electric Meter Supervisor	1	1	1
Electric Meter Technician	1	1	0
Meter Technician I, II	0	0	2
Consumption Technician	1	1	0
Cut-in Cut-out Technician	3	3	2
Office Assistant	1	1	1
Meter Reader	5	4	5
TOTAL	12	11	11

Beaches Energy Services

Recent Accomplishments

- Completed negotiations to modify existing Agreements with TECO Partners. This will allow Beaches Energy the flexibility to develop a new business model that will reduce costs for its customers while providing the same services. The gas purchase piece of this should result in a savings of approximately \$300,000 plus and was effective 6/22/2020.
- Beaches Energy Services received the Diamond designation for the years 2017-2019 from the American Public Power Association (APPA) for our Reliable Public Power Provider (RP3) submission. This is the third time in a row that we have received the Diamond designation which is the highest award level given by the APPA. This year we achieved a score of 99.9 out of 100. We will be re-applying for the award again in 2022.
- Florida Municipal Electric Association (FMEA) honored Beaches Energy Services with its Building Strong Communities Award, recognizing the utility for its commitment to enhancing the quality of life in our community. Beaches Energy also received the Florida Municipal Electric Association's (FMEA) Restoring Communities Award for our work in restoring the power in other communities post storms.
- We continue to maintain our electric outage time to less than half of the average for the Southeast United States and below the average of selected FMPA members. FMPA member utilities in our category had an average SAIDI (System Average Interruption Duration Index) of 69.71 minutes while our SAIDI was 33.73 minutes.
- Developed and finalized an Engineer, Procure, Construct (EPC) RFP that will be utilized as a template for all future large-scale projects. This type of project limits the participation of the owner to quality control aspects of the job. This type of contract also limits risk to Beaches Energy and in turn guarantees an overall lower project cost.
- Significant substation improvements were made at four of our six stations to include: station expansion & transformer addition; transmission & distribution breaker replacements; motor-operated switch replacements; protective relay replacements; SCADA communications equipment replacements; and an autotransformer replacement. All these items have been or are scheduled to be completed by the end of September 2020.

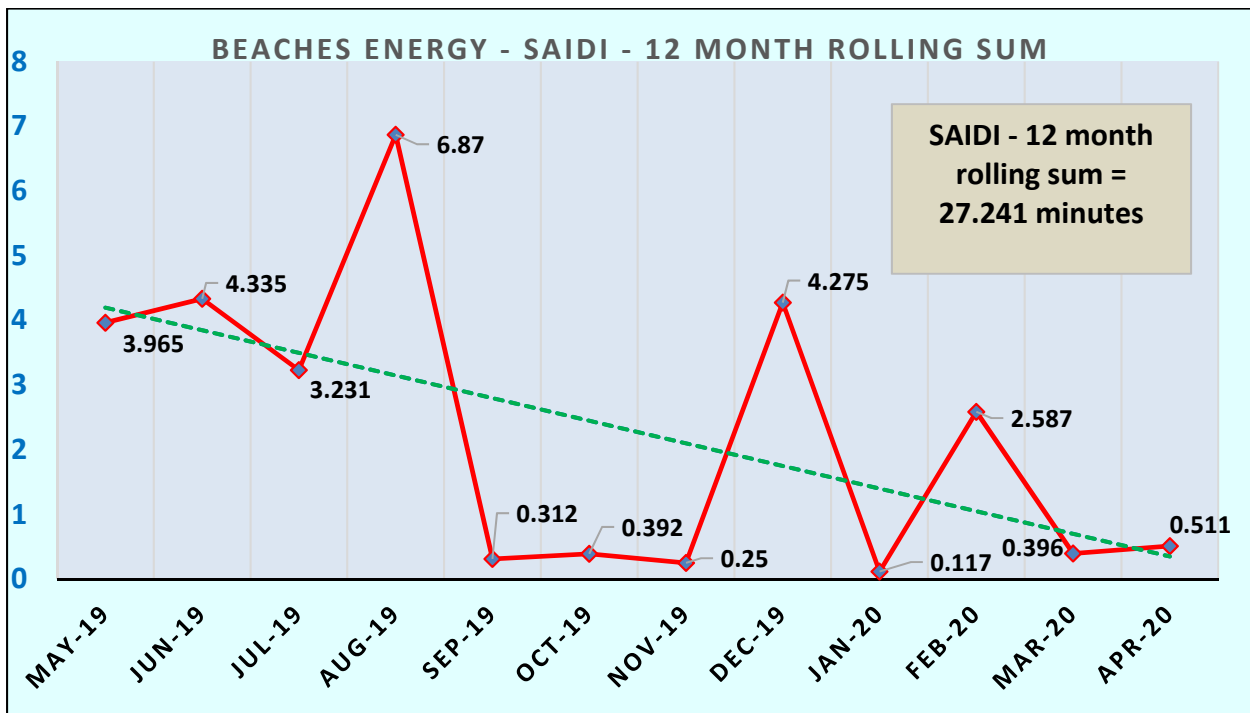
Beaches Energy Services

System Reliability

2019 Calendar Year Distribution Reliability Indices								
	FL Munis	FPL	TECO	Duke	Gulf	FPUC	Beaches	Difference
Average Minutes Out per Customer	69.71	49.4	75.87	94.5	67.2	264.45	33.73	31.72%
Average # of Times Out per Customer	1.16	0.82	1.07	0.97	0.97	2.95	0.74	9.76%

*Per Chapter 25-6.0455(3)(c), MAIFle not reported for utilities with fewer than 50,000 customers.

SAIDI – Rolling 12 Month Sum



Beaches Energy Services

Customer Service

Each year, the Billing Office mails out **customer service surveys**. The following represents the customers' ratings for questions that were given a response of "yes" or "no". The 2019 surveys were sent to 720 customers and 115 customers responded.

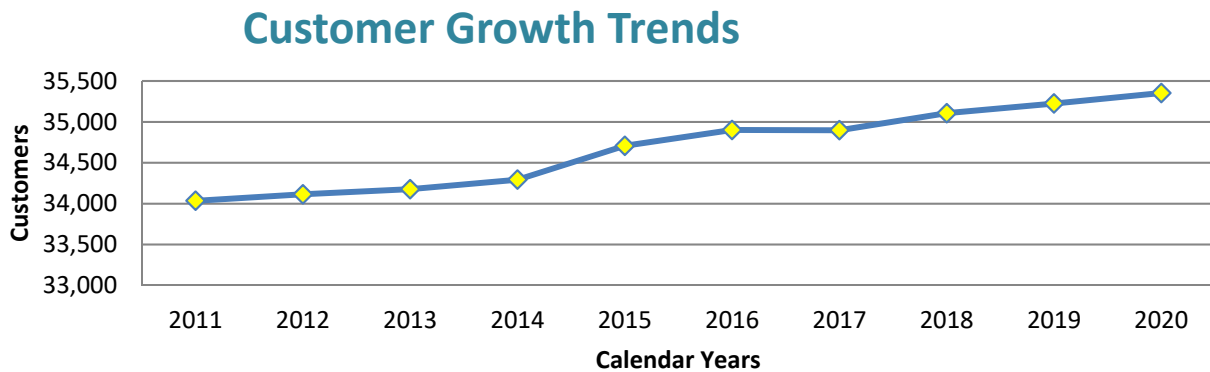
<i>Beaches Energy Services employees are committed to serving our customers and exceeding their expectations.</i>	Customer Service	Actual FY2018	Actual FY2019	FYTD 3/31/20	Target FY2021
	The utility bill is easy to understand.	100%	96%	100%	95%
	Our service is reliable.	100%	98%	100%	95%
	I was treated courteously.	100%	100%	100%	95%
	The service was prompt.	100%	100%	100%	95%
	The employee was helpful.	100%	99%	100%	95%
	The employee was knowledgeable.	99%	100%	100%	95%
	The employee referred to me by name.	95%	91%	97%	95%
	The employee thanked me for my business.	99%	96%	100%	95%

Beaches Energy Services mails **surveys to our energy audit customers** each year. The 2019 surveys were sent to 180 customers and 71 responded. The following represents the customers' ratings.

Energy Audits	Actual FY2018	Actual FY2019	FYTD 3/31/20	Target FY 2021
Energy Audit Survey	Percent Agree	Percent Agree	Percent Agree	Target Agree
Was the Utility Auditor on time for your scheduled audit?	99%	100%	100%	95%
Was the Utility Auditor polite and courteous?	100%	100%	100%	95%
Was the Utility Auditor knowledgeable and helpful when explaining the results of the audit?	99%	100%	100%	95%
Did the Utility Auditor provide you with tips to conserve energy?	97%	100%	100%	95%
Would you recommend this audit service for other customers?	99%	97%	100%	95%

Beaches Energy Services

The number of total customers served has grown from 34,035 in 2010 to 35,064 in 2020. This increase represents a 4.2 percent increase over the past ten years.



Cost

- Beaches Energy Services residential rate for 1,000 kWh remains below the State average (see rate schedule below).
- Since 2010, residential rates have been reduced by \$28 per 1,000 kWh. This represents an average annual decrease of \$324 per residential customer.
- In order to foster growth in solar technology, Beaches Energy originally included both the operations and maintenance and power cost portions of the total rate in the net metering refund calculation. In fairness to all of our customers, we need to reevaluate the net metering refund fee and only give the power cost portion back. We plan to discuss this as part of our Beaches Energy Strategic Plan.
- Beaches Energy also invested in solar energy by participating in a Community Solar Project with twelve other municipal electric utilities. This joint effort, known as the Florida Municipal Solar Project, is one of the largest municipal-backed solar projects in the United States. Approximately 900,000 solar panels are currently being installed on three solar sites in Osceola and Orange Counties. Combined, the three solar sites will total approximately 1,200 acres, or the equivalent of 900 football fields filled with solar panels. Total electricity output will be 223.5 megawatts, which is enough energy to power 45,000 typical Florida homes. Each solar site is designed to generate 74.5 megawatts. Working together, we can collectively build larger, more efficient solar installations. **The power output from this project will be equal to 37,250 average-size rooftop solar systems.** Another benefit of this project is that there is no up-front cost to the cities for participating. They will only pay for power when it is produced. In addition, the ground-mounted solar panels for this project will be installed with a computer-controlled tracking system to follow the sun daily as it moves from east to west, maximizing power output. As a result, **the cost of solar energy from this project is about one-third the cost of a typical private, rooftop system.** Power should begin flowing from this project in June 2020. This project allows our customers to benefit from solar power without placing expensive solar panels on their rooftops.

Beaches Energy Services

Rates

Beaches Energy Services continues to meet its goal of keeping its rates below the state average.

FMPA's All Requirements Project members are highlighted in yellow

*1000kWh FMEA
May published rates

** Local taxes
estimated at 6%.

*** FPL uses an
inclining block rate
over 1,000 kWh.

**** JEA has a 3%
franchise fee and a
10% public service
tax.

Source: March 2020
FMEA Published
Rate Schedule

Location	1000 kWh Base Rate	1000 kWh Total *	Add Local Taxes & Fees	Adjusted Total with Taxes & Fees
Gulf Power **	\$104.30	\$136.92	\$16.92	\$153.84
Florida Public Utilities-NE **	57.58	132.17	17.82	149.99
Florida Public Utilities-NW **	57.58	132.17	17.82	149.99
Duke Energy **	95.83	126.50	15.64	142.14
Gainesville	93.13	123.13	12.31	135.44
Fort Meade	94.56	120.56	12.06	132.62
Key West	143.90	126.94	0.00	126.94
Newberry	109.50	114.50	11.45	125.95
Homestead	77.60	114.23	11.42	125.65
Blountstown	118.85	118.85	5.94	124.79
Havana	89.50	124.62	0.00	124.62
St. Cloud	80.58	113.88	9.11	122.99
JEA ****	76.00	108.50	14.11	122.61
Bushnell	100.65	110.65	11.07	121.72
Tallahassee	81.20	110.59	11.06	121.65
Orlando	77.48	109.50	10.95	120.45
Starke	75.95	109.44	10.94	120.38
Wauchula	95.65	108.65	10.87	119.52
Lake Worth	72.21	107.99	10.80	118.79
State Average	89.25	109.10	9.55	118.66
Quincy	98.41	118.51	0.00	118.51
Winter Park	83.22	100.30	16.65	116.95
Clewiston	93.20	106.30	10.63	116.93
Moore Haven	83.30	106.10	10.61	116.71
Fort Pierce	116.84	103.84	10.38	114.22
Chattahoochee	95.10	113.57	0.00	113.57
Mount Dora	55.98	103.11	10.31	113.42
Leesburg	102.94	102.94	10.29	113.23
Alachua	102.54	102.54	10.25	112.79
Ocala	102.51	102.51	10.25	112.76
Williston	89.84	107.24	5.36	112.60
Beaches Energy	88.07	109.91	0.00	109.91
Green Cove Springs	95.00	109.00	0.00	109.00
Florida Power & Light ** ***	75.18	94.02	11.62	105.64
Bartow	59.40	95.13	9.51	104.64
Lakeland	64.77	84.77	8.48	93.25
New Smyrna Beach	82.10	82.10	7.59	89.69
Kissimmee	133.27	82.08	6.57	88.65
Tampa Electric **	67.76	72.21	14.14	86.35

Beaches Energy Services

Energy Efficiency and Conservation

- Electric conservation and informing customers on how to conserve has become an important part of our business. Beaches Energy Services is working on conservation, energy efficiency and renewable energy initiatives so that all programs are coordinated to achieve optimal results and benefits.
- Conservation tips can be found on Beaches Energy Services website at www.beachesenergy.com and in the monthly Tidings newsletter.
- Energy saving rebates are offered for residential energy-efficient improvements. For more details about available rebates, visit our website at www.beachesenergy.com.
- Free energy audits are available to customers upon request. Our Energy Auditors provide specific suggestions customized to the homeowners' audit results. Alternatively, customers can perform an online self-energy audit by using the "My Energy Planner" tool accessible through the beaches energy website.

Goals for FY2021

Investments in infrastructure improvements are made to ensure the highest level of system reliability and customer service.

- Maintain Residential Rate for 1,000 kWh below the State Average.
- Maintain an average outage time of 50% less than the average annual survey results for participating FMPA cities.
- Complete all facility improvements listed in the Capital Improvement Plan and the remaining projects from the past two years.
- Maintain current energy losses of 4% or better.
- Attain a zero employee loss time accident rate by continuing to promote a culture of safety and training.
- Improve substation and relay maintenance as well as improve the overall planning for substation/relay renewal and replacements.

Beaches Energy Services

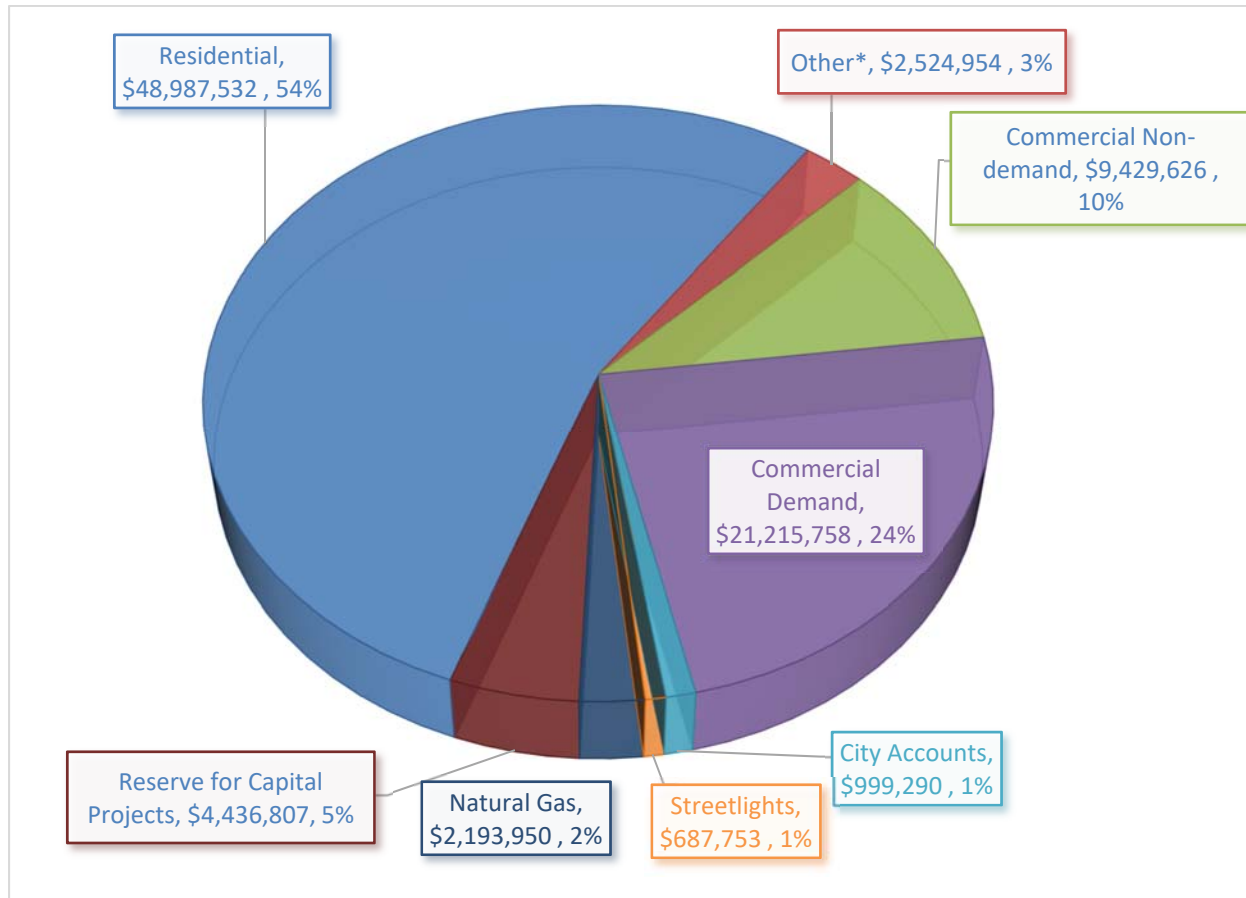
Performance Measures

	Actual FY2018	Actual FY2019	FYTD 3/31/20	Target FY2021
COST				
Residential rates for 1000 kWh below the State average	Yes	Yes	Yes	Yes
Retail customers per employee* Reported on a calendar year .	491	471	491	477
Employee lost time accidents	3	3	1	0
SERVICE				
Provide 350 customer energy audits	763	528	154	350
Provide 950 surge protection devices	1,030	1,075	1,083	950
Energy Conservation Program: Rebates Issued Dollar Amount	1,018 \$277,927	904 \$258,097	359 \$97,761	500 \$200,000
RELIABILITY				
Annual average outage time per customer. Reported on a calendar year .	25.51	40.48	8.02	Less than 50% of FMPA Average
Apprentices in Training	7	7	6	Progress in program
Budgeted facility improvements completed for projects.	Yes	Yes	Yes	Yes

* American Public Power Association (APPA) Annual Statistical Report for 2016-2017; median is 324 Retail Customers per Employee.

Beaches Energy Services

Funding Sources: Total projected revenue for FY2021 is \$90,475,669.



*Other includes internal service charges for meter reading, interest, primary fees, and streetlight maintenance charges.

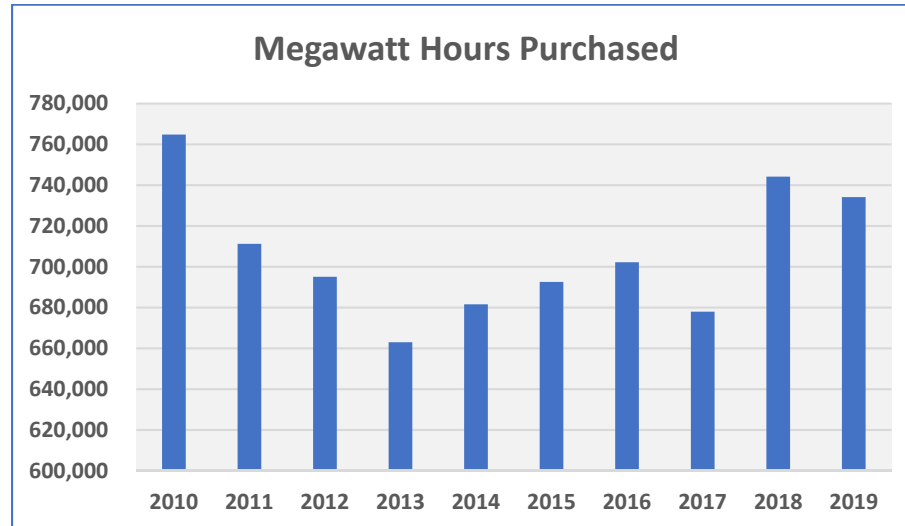
Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$7,179,927	\$7,386,327	\$7,811,615	\$425,288	5.8%
Purchased Power	\$56,390,521	\$60,502,600	\$59,912,920	-\$589,680	-1.0%
Operating	\$7,847,033	\$9,357,399	\$9,527,509	\$170,110	1.8%
Capital Outlay	\$7,349,608	\$6,976,000	\$7,485,000	\$509,000	7.3%
Debt Service	\$2,565,949	\$2,615,206	\$1,301,677	-\$1,313,529	-50.2%
Transfers	\$4,105,218	\$4,182,417	\$4,100,654	-\$81,764	-2.0%
TOTAL	\$85,438,255	\$91,019,949	\$90,139,375	-\$880,574	-1.0%

Beaches Energy Services

Budget Issues

Florida Municipal Power Agency and the Cost of Power



Clean, efficient natural gas is the key cost driver of Beaches Energy's purchase of power. In addition to weather conditions and system growth, energy consumption overall is down due to more energy-efficient appliances and conservation measures.

Florida Municipal Power Agency (FMPA) is a wholesale power agency owned by municipal electric utilities. FMPA provides economies of scale in power generation and related services to support community-owned electric utilities. The City of Jacksonville Beach joined the FMPA on May 1, 1986 and is one of the 13 all-requirements members. Current long-range load projection studies indicate FMPA has adequate generation resources for the next 7 years.

Providing reliable electric services is a continuous activity that requires long-term vision. Future governmental regulations regarding CO₂ and mercury could have a major impact on deciding future power supply options. This national trend coupled with uncertainty at the federal level regarding natural gas hydraulic fracking has resulted in many electric utilities delaying decisions on capital expenditures for generation resources. The shale revolution is what has driven natural gas prices down over the past decade. The Energy Information Administration (EIA) projects that domestic natural gas production will likely result in the forecast Henry Hub natural gas spot price to fall from \$2.57/MBtu in 2019 to approximately \$1.865/MBtu in 2020 due to production outpacing demand. The price of natural gas and regulatory compliance will drive future costs for Beaches Energy.

Beaches Energy Services is doing everything possible to keep our electric rates below the state average and provide reliable, excellent service to our customers. Conservation and energy efficiency programs have been very successful and continue to benefit customers. We will continue monitoring these programs and investigate new measures that provide value to our customers.

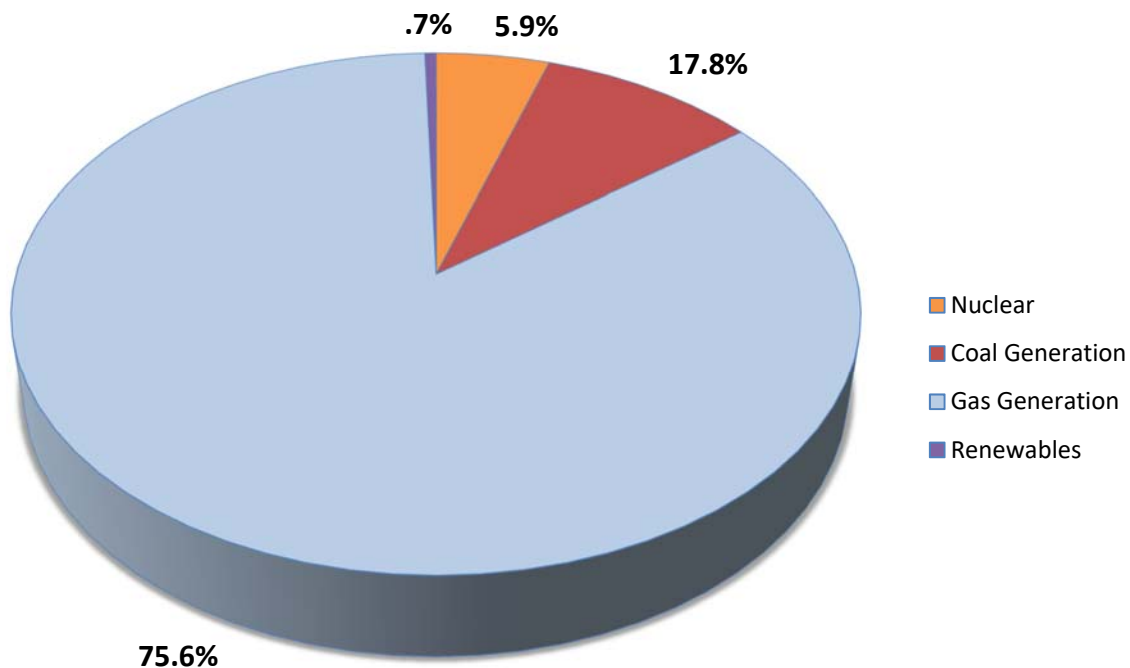
Beaches Energy Services

Budget Issues (continued)

Additionally, we are constantly pushing for change at the Florida Municipal Power Agency to update the strategic plan to focus on the following priorities.

- Paying off all of the All-Requirements Project debt in 20 years or less.
- Replacing the all-requirements model with a project based model that also utilizes purchase power agreements and strategic alliances to build and operate generation facilities.
- Preparing the Agency for the future by limiting the amount of new generation built and relying on distributed generation resources when cost effective, utilizing community solar to delay or lessen the need for securing generation assets, and ensuring that risky long-term natural gas hedging and interest rate swaps activities are no longer employed.

FMPA All Requirements Project (ARP) Total Resources Fuel Mix Calendar 2019



Beaches Energy Services

Regulatory Issues

Reliability Standards

Beaches Energy Services has undergone dramatic regulatory changes that continue to evolve. Regulatory mandates to improve the reliability of the bulk power system are placing more requirements on our resources. NERC (North American Electric Reliability Corporation) and FRCC (Florida Reliability Coordinating Council) work in concert for the purpose of proposing and enforcing reliability standards that influence the operations of transmission providers in Florida. Beaches Energy Services is solely responsible for 42 different NERC reliability standards but also has to review new and revised standards constantly to ensure that we are compliant. During the past years, 74 different standards were reviewed.

Transmission

As a transmission owner, Beaches Energy Services is obligated to comply with these standards or be subject to financial penalties. In order to achieve zero-defect compliance to NERC and FRCC reliability standards, Beaches Energy Services must develop a comprehensive process that will continually monitor industry developments and implement cost effective measures responding to actions required by regulatory agencies.

Critical Infrastructure Protection

Beginning July 1, 2016, Beaches Energy Services became responsible for operating its transmission system under the more rigid standards of Critical Infrastructure Protection (CIP) Version 5. This new version has changed the overall philosophy of previous standards in its approach and measurement. Cybersecurity assets must be identified and aligned with the specific risks – threats, vulnerabilities and tolerances of each organization. The framework includes 11 standards required to support reliable operation of the Bulk Electric System.

Regulatory Requirements and Transmission Operations

In order to mitigate the impact of Critical Infrastructure Protection Version 5 (CIP5), Beaches Energy Services has entered into a partnership with the Orlando Utilities Commission (OUC) and Kissimmee Utility Authority (KUA) that allows OUC to provide Transmission Operations and Contingency Analysis Services for Beaches Energy Services.

Modernizing Electric System Infrastructure

Ensuring the reliability and security of electric service to our customers is essential to Beaches Energy Services operations. A field inventory of assets has been completed that provides an accurate assessment of age, condition, and configuration of the existing distribution system. Programs have been developed to systematically address maintenance and underground cable replacement. These programs provided the details and processes required to address our aging infrastructure and improve service reliability. The primary focus over the next two-to-four years will be our transmission lines and substation equipment.

Beaches Energy Services

Natural Gas

Beaches Energy Services owns the natural gas distribution system within Beaches Energy Services' territory with the exception of a small system located along Atlantic Boulevard operated by Peoples Gas Company. The system is primarily for commercial customers along the main gas line route. It was designed to provide approximately 3,000,000 therms annually to our customers. During calendar year 2019, 307 customers purchased 2,185,590 therms.

Natural gas service began in June 2010 and customers will continue to be connected as the system expands. Beaches Energy Services has contracted with Tampa Electric Company (TECO) to provide engineering design, construction management, operations and maintenance of the natural gas system. Tampa Electric Company (TECO) currently has contracts to provide natural gas management services for Beaches Energy Services. These agreements have a 5-year term with an option to renew. The contract was previously renewed in early 2015 and is in the process of being evaluated this fiscal year. At this time, we are planning on recommending a different structure that provides additional value to Beaches Energy Services and its customers.

Natural Gas Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$0	\$0	\$0	\$0	-
Purchased Gas	\$1,125,906	\$1,263,893	\$1,137,242	-\$126,651	-10.0%
Operating	\$312,827	\$340,618	\$342,068	\$1,450	0.4%
Capital Outlay	\$440,117	\$140,000	\$140,000	\$0	0.0%
Transfers	\$274,047	\$283,118	\$282,304	-\$814	-0.3%
TOTAL	\$2,152,897	\$2,027,629	\$1,901,614	-\$126,014	-6.2%

Budget Issues

- Infrastructure to support the addition of customers in FY2021, including service lines, main extensions, and meter sets, is budgeted in capital outlay (\$140,000).

Beaches Energy Services

2019 DATA FOR FLORIDA & OTHER FGT SERVED PUBLIC GAS SYSTEMS

FL Public Gas System Name	Customers as of 12/31/19	2019 System Throughput (DTh)
Blountstown, City of	528	40,793
Century, Town of	548	47,503
Chattahoochee, City of	411	45,100
Chipley Gas Department	558	35,100
Clearwater Gas System	26,946	2,582,134
Crescent City Natural Gas	1,390	31,183
DeFuniak Springs Natural Gas	1,110	107,937
Fort Pierce Utilities Authority	4,117	474,461
Gainesville Regional Utilities	35,814	2,107,753
Gulf Breeze, City of	4,515	190,633
Beaches Energy Services	311	208,339
Havana Gas System	426	21,514
Jasper Municipal Utilities	273	48,754
Jay Utilities	265	20,947
Lake Apopka Natural Gas District	24,493	2,065,926
Lake City Regional Utilities	2,120	521,096
Leesburg, City of	12,818	876,401
Live Oak, City of	882	95,271
Madison, City of	814	124,111
Marianna, City of	1,292	184,784
Milton Natural Gas System	4,338	302,431
Okaloosa Gas District	46,399	3,864,178
Palatka Gas Authority	3,783	148,145
Pensacola Energy	44,143	4,119,109
Perry Gas Division	1,495	119,508
Quincy, City of	1,790	138,783
Reedy Creek Improvement District	193	1,963,360
Starke Natural Gas Department	667	50,009
Sunrise Gas System	9,255	599,612
Tallahassee Gas Utility Department	32,690	3,237,526
Williston, City of	543	28,634

* Data provided by the Florida Natural Gas Association

** Dekatherm (equals 1,000,000 Btu)

Finance Department

Mission

To provide financial stewardship and property management services with an emphasis on accountability, transparency and customer service.

Organization

The Finance Department consists of four divisions: Accounting, Utility Billing, Business Analysis, and Property & Procurement.

Accounting is responsible for the administration of all financial affairs of the City. This includes the processing of accounts receivable, accounts payable and payroll. Other activities include financial reporting, fixed asset management, internal audit functions, and cash and investment management.

Utility Billing is responsible for providing customer support and meeting the needs of the City's 35,064 utility customers. This includes new services, billing and collections for electric, gas, water, sewer and solid waste services provided to the utility customers of Beaches Energy Services. Utility Billing also collects monies for the City's building permits, occupational licenses, recreation fees, dog tags, and other payments made to the City.

Business Analysis helps to implement technology solutions by analyzing business processes, managing major projects and providing support to end users and technology partners.

Property and Procurement ensures that all purchases made by the City comply with State law and City ordinances. Activities include preparing bids and contracts as well as processing requisitions and purchase orders. This division is also responsible for the maintenance and upkeep of City buildings, managing leased facilities, managing storeroom activities and supervising fleet maintenance. Fleet maintenance is provided by a private contractor.

Authorized Positions	FY2019	FY2020	FY2021
Accounting	9	10*	10
Utility Billing	18	19	19
Business Analysis**	2	2	2
Property & Procurement	9	9	9
TOTAL	38	40	40

**A second Accounting Technician was approved by Council on 1/21/2020*

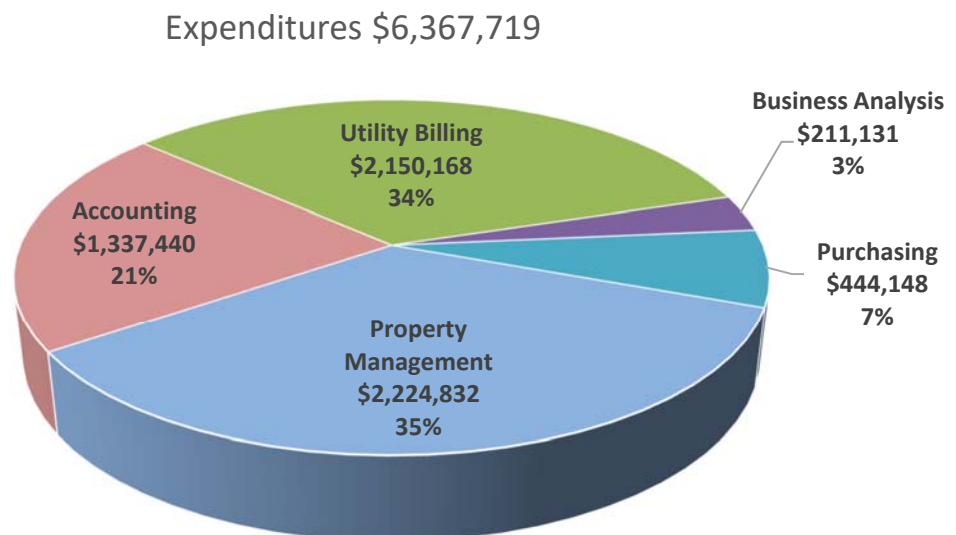
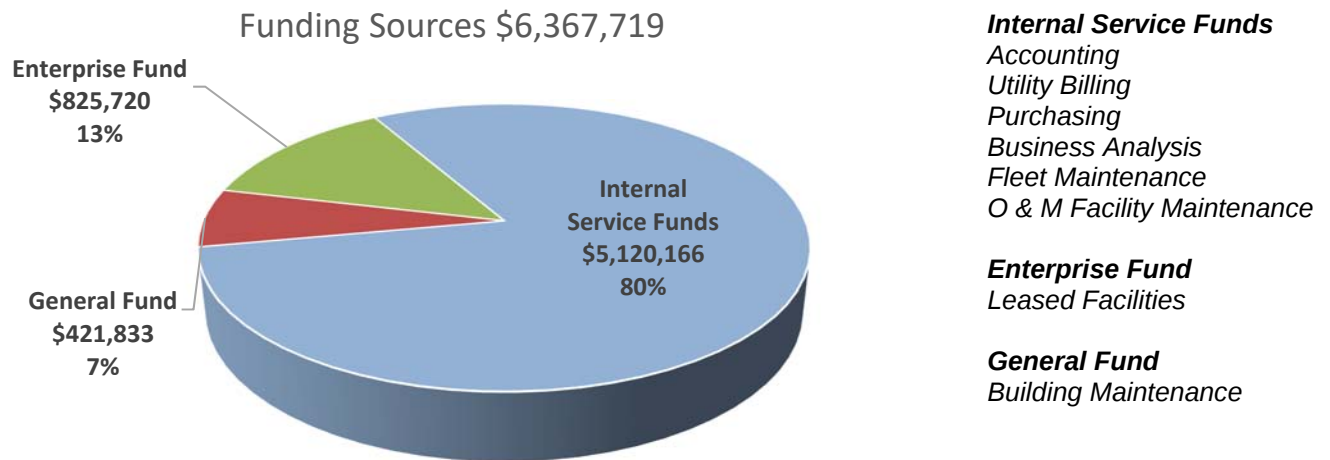
***During FY2020, Information Systems functions, with the exception of business analysis responsibilities, were reorganized to report to Administration and are now listed in the Executive & Legislative business plan.*

Finance Department

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$2,155,934	\$2,599,017	\$2,775,550	\$176,533	6.8%
Operating	\$2,949,775	\$3,448,700	\$3,502,169	\$53,469	1.6%
Capital Outlay	\$93,918	\$38,000	\$0	-\$38,000	-100.0%
Transfers	\$110,000	\$102,000	\$90,000	-\$12,000	-11.8%
TOTAL	\$5,309,627	\$6,187,717	\$6,367,719	\$180,002	2.9%

Transfer expenses include fund technology costs (\$75,000) and facility maintenance (\$15,000) from the Leased Facilities and Finance Internal Service Funds.



Finance Department

Objectives

- ❖ Maintain the citywide financial records in accordance with generally accepted governmental accounting standards.
- ❖ Provide credible and reliable financial reports to internal and external users.
- ❖ Minimize the need for future debt through long-term financial planning and capital budgeting for major capital improvements.
- ❖ Ensure compliance with federal, state and local laws and regulations related to grant activities.
- ❖ Maintain investment policies to provide reasonable returns with minimal risk.
- ❖ Provide responsive, consistent, and accurate utility billing services.
- ❖ Provide training to employees for data processing hardware and software, such as the Enterprise Resource Planning and Geographic Information Systems software.
- ❖ Keep City facilities and equipment in very good condition at all times by providing ongoing maintenance and cleanliness for safety, comfort and appearance.

Accounting, Utility Billing & Business Analysis Divisions

Organization

Authorized Positions	FY2019	FY2020	FY2021
Chief Financial Officer	1	1	1
Assistant Finance/Budget Officer	1	1	1
Internal Auditor	1	1	1
Accounting Supervisor	1	1	1
Accountant	1	1	1
Accounting Technician*	1	2*	2
Office Administrator	1	1	1
Office Assistant, Part-Time	2	2	2
Accounting Total	9	10	10
Customer Service Supervisor	1	1	1
Assistant Customer Service Supervisor	1	1	1
Collections Specialist	1	1	1
Business Relations/Conservation Coordinator	1	1	1
Conservation Specialist I	-	1	1
Senior Accounts Specialist	-	-	2**
Customer Account Specialist I, II	13	13	11
Customer Account Specialist I, Part-Time	1	1	1
Utility Billing Total	18	19	19
Business Analyst	1	1	1
Associate Business Analyst	1	1	1
Business Analysis Total***	2	2	2

**A second Accounting Technician position was approved by Council in 2020.*

***Two Customer Account Specialist positions were converted to Senior Accounts Specialists as part of the new pay plan resulting from the pay study conducted in late 2019.*

****A reorganization of Information Systems functions in FY2020, moved six positions to Administration. Business analysis functions remain with Finance and the division has been retitled accordingly.*

Finance Department

Accounting, Utility Billing & Business Analysis Divisions

Financial Summary

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$1,924,613	\$2,270,787	\$2,428,587	\$157,800	6.9%
Operating	\$1,644,404	\$1,766,963	\$1,714,300	-\$52,663	-3.0%
Capital Outlay	\$1,860	\$0	\$0	\$0	-
Transfers	\$0	\$0	\$0	\$0	-
TOTAL	\$3,570,877	\$4,037,750	\$4,142,887	\$105,137	2.6%

Recent Accomplishments

- ✓ Continued to receive the Government Finance Officers Association Awards for both the Comprehensive Annual Financial Report and the Annual Budget.
- ✓ Continued to outsource our mail service for utility bills and city mail. This process provides daily mail pick-up, folding, stuffing & inserting of utility bills at a reduced postal rate, saving the City approximately \$41,000 per year in postal costs.
- ✓ Continued to promote our free e-check program that allows customers to pay by check, electronically and through the Interactive Voice Response automated phone system. This highly successful program received 92,500 customer payments in FY2019.
- ✓ Continued the electronic billing (e-bill) program that allows customers to receive their bill in an electronic format that displays the bill and provides a link to the Beaches Energy payment site. Currently, 15,376 customers receive their utility bill through this program, saving the City \$84,875 a year in postage costs.
- ✓ Continued the data validation process for both payroll and utility billing in preparation for implementation of these two Enterprise Resource Planning modules.

Goals for FY2021

1. Maintain adequate cash reserves to fund emergencies and capital purchases in order to minimize the issuance of new debt.
2. Receive the Government Finance Officers Association Awards for both the Comprehensive Annual Financial Report and the Annual Budget.
3. Implement remaining Enterprise Resource Planning system Phase 1 utility billing and cashiering components.
4. Expand customer payment options to include a credit/debit card program that allows customers the convenience of making credit/debit card payments at City Hall for all City services.
5. Engage an independent consultant to assess the status of the ERP project by reviewing the current implementation process, and making recommendations for future options.

Finance Department

Accounting, Utility Billing & Business Analysis Performance Measures

Accounting	Actual 2019	FYTD 3/31/2020	Target 2021
Percent of monthly financial reports delivered to City Council by 2 nd meeting in each month	100%	100%	100%
Number of Years CAFR Awards received	26	27	28
Number of Years GFOA Budget Award received	25	26	27
Unqualified Audit Opinion	Yes	Yes	Expected
Financial reports submitted to other government agencies accurately and on time	100%	100%	100%
Cash working capital reserves are 25% or greater as a percentage of budgeted operating expenses	Yes	Yes	Expected

Utility Billing	Actual 2019	FYTD 3/31/2020	Target 2021
Customer Service:			
Avg. # monthly payments through Beaches Energy website	7,196	8,701	6,500 or >
Avg. # monthly IVR payments	2,339	2,252	2,200 or >
Avg. # monthly bank draft payments	8,126	9,184	8,000 or >
Avg. # monthly online payments made through customer's bank	6,570	6,664	6,500 or >
Avg. # monthly mail-in payments	6,540	6,610	8,000 or <
Avg. # monthly walk-up or drive-through payments	5,138	4,199	6,000 or <
Number of monthly E-bills	14,374	15,376	14,000 or >
Average telephone customer calls per month	4,528	4,080	5,000 or <
Average answer time (in seconds)	4.7	4.6	10 or <

Budget Issues

- **Enterprise Resource Planning System (ERP)** – The City is in the process of updating its legacy software system. Tyler Technologies was awarded the contract in FY2017 for Stage 1 including financials, human capital management, and utility billing. The financial modules went live in April 2018. After some delays, human resources and payroll are expected to go live in early 2021, followed by utility billing in the spring of 2021. Once completed, the City will move to Stage 2, which focuses on updates to the GIS-based and mobile applications, which include planning and development, permitting, business licenses, work orders, and enterprise asset management. Estimated costs are \$2.2 million for Stage 1 and \$1.6 million for Stage 2. The City continues to set aside money through yearend transfers to fund this project.

Finance Department

Property Management Division

Organization

Authorized Positions	FY2019	FY2020	FY2021
Property & Procurement Officer	1	1	1
Procurement Administrator	1	1	1
Procurement Associate	1	1	1
Building Maintenance Supervisor	1	1	1
Building Maintenance Mechanic	2	2	2
Chief Storekeeper	1	1	1
Storekeeper	1	1	1
Buyer	1	1	1
Property & Procurement Total	9	9	9

Financial Summary

Resource	Actual	Original	Proposed	Increase	%
Allocation	2019	Budget	Budget	-Decrease	Change
		2020	2021		
Personal					
Services	\$231,320	\$328,230	\$346,963	\$18,733	5.7%
Operating	\$1,305,371	\$1,681,737	\$1,787,869	\$106,132	6.3%
Capital Outlay	\$92,058	\$38,000	\$0	-\$38,000	-100.0%
Transfers	\$110,000	\$102,000	\$90,000	-\$12,000	-11.8%
TOTAL	\$1,738,750	\$2,149,967	\$2,224,832	\$74,865	3.5%

Recent Accomplishments

- ✓ Replaced both above ground (10k gal and 6k gal) fuel tanks at the Operations & Maintenance Facility.
- ✓ Replaced entrance gates (barrier arms and operators) at the Operations & Maintenance Facility.
- ✓ Installed Trane controls and graphics for HVAC system monitoring and alarm notifications on cell phones and tablet.
- ✓ Completed/conducted third party inspections for JFRD/COJB fire services merger.
- ✓ Conducted boundary survey of Safe Harbor property.
- ✓ Conducted surplus item auction in May and November generating close to \$131,000 in proceeds.
- ✓ Executed the Navy lease for the O&M communication tower.
- ✓ Installed new HVAC units at City Hall.

Finance Department

Property Management Goals for FY2021

1. Keep our City facilities looking new and in good condition at all times to maintain a positive impression on our citizens.
2. Continue the development of the comprehensive preventative maintenance program of scheduled inspections and routine maintenance designed to identify problems in advance of failure and to ensure the building components and systems are in very good condition.
3. Assess and implement the most effective and economic methods of keeping City buildings and services fully functional and safe.
4. Maintain customer relations by providing well-maintained facilities, information for employees on planned maintenance activities and prompt responses to customer needs.
5. Achieve the highest and best occupancy for all leased facilities and renegotiate lease facility contracts as lease terms expire.

Property Management Performance Measures

The building maintenance group in the Property and Procurement division is striving to maximize its maintenance responsibilities utilizing general fund and CIP resources. Current facility demands, the harsh beach environment and our desire to have our facilities in a 'very good' condition drives our maintenance philosophy and priorities. Our building maintenance program targets four major areas: building envelope (roof, walls, etc.), major building systems (mechanical, plumbing, electrical, etc.), life safety/ADA and renovations & repairs. Note that these are not "ranked" priorities, but serve as an outline of major work categories for the building maintenance group. At any moment a project or projects may surpass others depending on urgency, risk exposure or need. Completion of projects is also determined by the availability of funds.

Building Condition Assessment	Actual 2019	FYTD 3/31/20	Target 2021
City Hall	2	2	2
Police Station	2	2	2
Operations & Maintenance Facility (O&M)	3	3	2
Community Services Center	2	2	2
Golf Clubhouse	2	2	2
Oceanfront Restrooms	3	3	2
Carver Center	2	2	2
Sea Walk Pavilion	3	3	2
South Beach Community Center & Exhibition Hall	2	2	2
Wingate Concession North	2	2	2
Wingate Concession South	3	2	2
Archive Building	2	2	2

Building Condition Codes

1. **Like New Condition:** All maintenance items performed and all systems and equipment functioning properly. Landscaping in excellent condition.
2. **Very Good Condition:** May need minor cleaning, painting, or maintenance items performed; systems and equipment functioning properly. Landscaping in very good condition.
3. **Good Condition:** Needs cleaning, painting, or maintenance items performed; some systems or equipment need repair. Landscaping in good condition.
4. **Poor Condition:** Needs painting throughout interior areas; may need new carpeting, electrical, HVAC, or plumbing work; maintenance items are behind schedule. Landscaping in poor condition.

Finance Department

Property Management Performance Measures (continued)

Property Management and Building Maintenance	Actual 2019	FYTD 3/31/20	Target 2021
Conduct on-site inspections of all facilities and grounds twice each year and correct deficiencies.	Yes	Yes	Yes
Except for emergencies, respond to requests for facility maintenance services within 48 hours of request.	Yes	Yes	Yes

Leased Properties	Actual FY2019	Budget FY2020	Target FY2021
Land Total Square Footage Leased (Avail. 163,966)	150,756	163,966	163,966
Buildings Total Square Footage Leased (Avail. 19,551)	19,551	19,551	19,551
Telecommunications Tower Leased Spaces	5	5	6
Revenue:			
Industrial Park	\$214,889	\$205,092	\$253,900
Community Services Center	\$124,113	\$126,666	\$134,253
Penman Park Building	\$46,433	\$48,285	\$50,222
Safe Harbor	\$49,680	\$51,144	\$52,677
Telecommunications Tower	\$220,667	\$231,086	\$271,086
Total Revenue	\$655,782	\$662,273	\$762,138

Fleet Maintenance	Actual FY2019	Budget FY2020	Target FY2021
Service Statistics:			
Annual Average Maintenance Costs Per Vehicle	\$517	\$615	\$550
Fleet Downtime Percentage (3-5% Acceptable)	2.04%	4%	2.5%

Property Management Budget Issues

- Finalize centralized control of the HVAC systems to provide a more comfortable environment and reduce energy consumption.
- Capitalize on restructuring of positions and the implementation of the Enterprise Resource Software to strengthen the overall efficiency of the division.

Human Resources Department

Mission

Making the City a great place to work.

Organization

The Human Resources Department is responsible for recruitment, hiring, training, payroll, employee benefits, risk management, labor relations and administration of the City's three pension programs.

Objectives

- ❖ Recruiting and hiring outstanding employees.
- ❖ Providing affordable, quality health, dental, vision and voluntary benefits.
- ❖ Providing accurate payroll services.
- ❖ Enhancing professional development of employees.
- ❖ Maintaining stable and comprehensive property, liability and workers' compensation insurance coverage.
- ❖ Developing and maintaining personnel policies, classification and pay plans.
- ❖ Negotiating union contracts and managing labor relations.
- ❖ Providing effective administration of the City's three retirement systems.

Authorized Positions	FY2019	FY2020	FY2021
Director of Human Resources	1	1	1
Administrative Assistant	1	1	1
Payroll/Benefits Administrator	1	1	1
Payroll Specialist	1	1	1
Human Resources Generalist	1	1	1
Staff Assistant	1	1	1
TOTAL	6	6	6

Human Resources Department

Recent Accomplishments

- ✓ Successfully negotiated a 5% increase in health insurance for the 2020 plan year and reduced deductibles and prescription copays, while industry standard increases were in excess of 10%. Requested proposals for health insurance and benefits administration for the 2021 plan year.
- ✓ Successfully requested proposals for property, liability and workers' compensation insurance for FY2020 and through the competitive process, coverage was increased, deductibles were reduced and premium costs were reduced by over \$200,000 a year.
- ✓ Conducted search for candidates for the City Attorney and Public Works Director and coordinated the assessment process.
- ✓ Implemented a pay and classification plan for LIUNA and Managerial and non-union employees.
- ✓ Processed 3,056 applications for 49 positions (excluding seasonal positions), which resulted in 32 average number of qualified candidates per position.
- ✓ Revised the City's recruitment and onboarding process and job descriptions to include the City's new core values.
- ✓ Coordinated the transfer of Fire Department personnel to the City of Jacksonville.
- ✓ Completed the implementation of an automated time and attendance system.
- ✓ Completed the re-statement of the City's three retirement systems' ordinances.

Goals for FY2021

1. Implement the City's organizational vision, with the goal of improving organizational morale and performance.
2. Participate in the re-write of the City's administrative policies and procedures to reflect the City's core values, strategic plan and organizational vision.
3. Review the City's benefit program and make recommendations to enhance employee recruitment and retention. Secure quality health insurance coverage through a competitive request for proposal to provide enhanced benefits at an affordable cost.
4. Implement the Munis payroll system as part of the City's Enterprise Resource Planning (ERP) process.

Human Resources Department

Performance Measures

Objective	Actual FY2019	FYTD 3-31-20	Target FY2021
Recruiting and Hiring Qualified Employees			
Total number of applications processed	3,056	1,322	N/A
Average number of qualified candidates per position	32	29	25
Average number of days from advertisement to fill (Non Public Safety)	62	68	45
Providing Affordable Quality Health Benefits			
Number of employees & retirees enrolled in health plans	312	313	338
City contribution for employee health benefit plans	\$2,388,218	\$1,450,526	2,874,794
Providing Accurate Payroll Services			
Number of payroll and pension checks processed	12,721	6,172	12,500
Accuracy of payroll and pension checks	99.0%	99.0%	95.0%
Enhancing Employee Development			
Total number of training/webinar classes offered	19	6	20
Percentage of employees completing six month probation	74%	78%	75%
Total annual employee separation rate	16.26%	14.14%	18.00%
<i>*Bureau of Labor Statistics – Government Industry 2019</i>	19.5%	-	-
Maintaining Stable Comprehensive Insurance Coverage			
Total liability premiums and claims paid	\$1,063,559	\$835,465	\$957,500
Total workers' comp premiums and claims paid	\$573,752	\$262,651	\$574,663
Workers' comp self-insurer experience modification rate	1.08	1.08	<1.00
Providing Reliable and Accurate Retirement Planning Services			
Number of accurate benefit estimates provided	42	19	30

Human Resources Department

Funding Sources

Human Resources costs are funded through internal service charges to all departments. Insurance costs are charged directly to each department based on insurable interests.

Financial Summary – Human Resources

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$421,370	\$430,054	\$443,936	\$13,882	3.2%
Operating	\$206,277	\$210,630	\$213,701	\$3,071	1.5%
Transfers	\$0	\$20,000	\$20,000	\$0	0.0%
TOTAL	\$627,647	\$660,684	\$677,637	\$16,953	2.6%

Personal services increases are attributable to the cost of the new pay plan.

Human Resources Budget Issues for FY2021

Labor Relations – The FOP (Police) collective bargaining agreement expires on 9/30/2020. Negotiations with the FOP will commence in the latter part of FY2020.

Financial Summary – Insurance and Risk Management

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change
Personal Services	\$44,100	\$21,504	\$17,436	-\$4,068	-18.9%
Operating	\$4,245,429	\$4,818,901	\$4,520,139	-\$298,762	-6.2%
Capital Outlay	\$0	\$0	\$0	\$0	-
TOTAL	\$4,289,529	\$4,840,405	\$4,537,575	-\$302,830	-6.3%

All property, liability, health insurance and workers' compensation insurance costs are paid through this fund.

Human Resources Department

Insurance and Risk Management Budget Issues for FY2021

On June 19, 2019, the City issued a request for proposals (RFP) for property and liability insurance and worker's compensation insurance. Through the RFP process, the City was able to obtain property and liability coverage at savings of over \$200,000 with a reduction in deductibles and a two year rate guarantee for FY2020 and FY2021. The City was also able to obtain favorable workers' compensation insurance, which has allowed the City to fix its workers compensation costs and move away from a self-insured workers compensation program, whose costs were skyrocketing.

For FY2021, the City is projecting a decrease in property, liability and fiduciary insurance and a decrease in workers compensation costs.

The City is projecting no increase in life health and dental insurance.

Coverage/Limits & Deductibles	Budgeted 2020 Premiums	Projected 2021 Premiums
Property (\$25,000 deductible/wind separate, 3% Named Storm)	\$639,293	\$521,780
Liability -\$2,000,000 per occurrence – Deductibles: General Liability: Zero Law Enforcement, Public Official, and Employment Practice: \$25,000	\$309,830	\$225,510
Auto (\$1,000,000 per occurrence/ \$1,000 deductible)	\$104,200	\$77,000
Crime (\$1,000,000 per occurrence/ \$10,000 deductible)	\$11,576	\$11,600
Flood (Building and Contents)	\$20,550	\$13,000
Workers' Comp	\$596,792	\$542,163
Life, Health & Dental	\$2,815,959	\$2,815,959
Other Insurance: Faithful performance, pollution, pension, fiduciary, fuel tanks, police & fire death benefits, and deductibles.	\$116,184	\$108,610
Other Costs: Personnel and professional services, coinsurance, brokerage fees and consulting services, training, professional dues and publications.	\$226,021	\$221,953
TOTAL	\$4,840,405	\$4,537,575

Human Resources Department

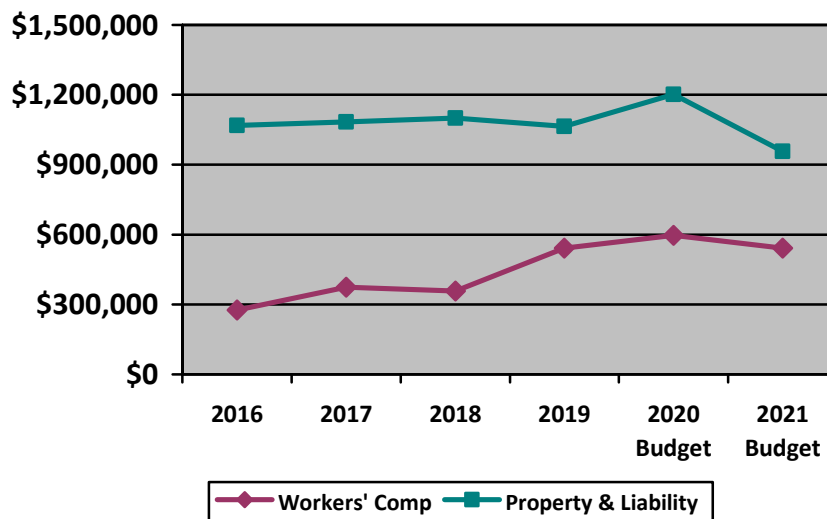
Workers' Compensation

From 2008 to 2020, the City was self-insured for workers compensation claims up to \$150,000, with an excess insurance policy picking up costs over that amount. For many years, this was financially advantageous to the City and the City consistently maintained an experience modification of less than 1.00. However, in 2018 and 2019 the City saw a spike in workers' compensation claims. The City's experience modification rose to 1.08 and claim costs increased 46%.

As a result of the RFP, the City was able to obtain workers compensation insurance coverage from the Florida Municipal Insurance Trust (FMIT) for all new claims beginning in FY2020. The City is still responsible for its self-insured claims prior to this date. Although the City will see significant savings through its coverage with FMIT, these savings will be gradual, as the City must continue to cover its existing self-insured claims until they are closed out.

While self-insured, the City accumulated funds in its Worker's Compensation Fund to handle potential claims. Once the City closes out its existing self-insurance claims, the unused funds in the Worker's Compensation Fund will need to be addressed.

Workers' Comp and Property & Liability Premiums



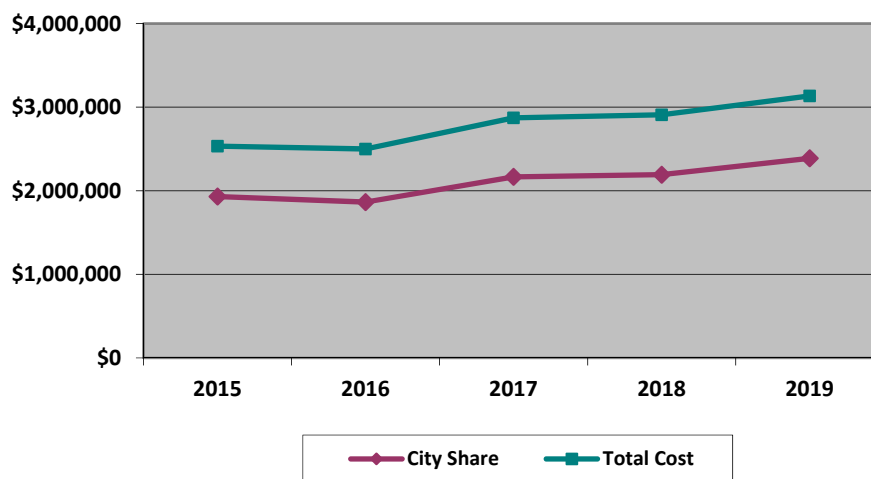
Actual Workers' Comp and Property & Liability costs are shown in 2016 through 2019. Budgeted costs are shown for 2020 and 2021.

Human Resources Department

Health Insurance

The City is not projecting increase in health insurance costs for FY2021. The City issued a request for proposals for health insurance and benefits administration, and through competition, the City will be able to maintain existing benefits and hold costs to the same amount as the prior year. This is a significant achievement in an environment where many organizations are seeing increases in health insurance costs in excess of 10%.

Health Insurance Premiums

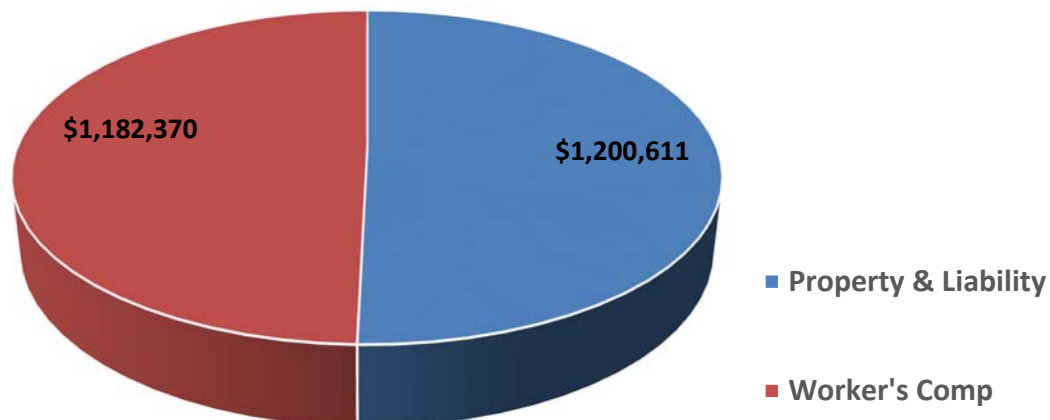


Total health insurance costs in 2019 were \$3,134,815, of which the City paid \$2,388,218 and employees paid \$746,597.

Fund Balance

The self-insurance funds, which consist of the Property and Liability Fund and the Workers' Compensation Fund, maintain a fund balance to cover future potential claims. The total fund balance for both funds was \$2,382,981 in 2019.

Property and Liability, and Workers Compensation Fund Balance



Human Resources Department

Performance Measures – Pension Plans

			Actual		
	2015	2016	2017	2018	2019
Percentage funded (historical)¹:					
General	81.4%	78.5%	77.7%	78.1%	79.3%
Police	88.5%	88.3%	88.4%	89.1%	88.4%
Fire	88.5%	77.9%	77.6%	77.1%	72.4%
Accrued unfunded liability (in thousands)¹:					
General	\$11,250	\$13,894	\$15,009	\$15,154	\$14,932
Police	\$2,529	\$2,746	\$2,821	\$2,834	\$3,209
Fire	\$2,386	\$3,270	\$3,524	\$3,860	\$5,303
Net assets held for pension benefits (in thousands)²:					
General	\$47,302	\$49,137	\$52,771	\$55,647	\$57,101
Police	\$18,752	\$19,972	\$22,048	\$23,779	\$24,501
Fire	\$10,700	\$11,141	\$12,312	\$13,344	\$13,886
Market rate of return (all pension funds combined)¹:					
All pension funds	-0.30%	8.2%	12%	9.1%	5.6%
Number of retirees & beneficiaries receiving benefits²:					
General	180	186	189	191	192
Police	41	39	38	37	39
Fire	24	24	23	24	25
Annual benefits paid (in thousands)²:					
General	\$4,052	\$3,930	\$4,600	\$4,556	\$4,648
Police	\$1,263	\$1,211	\$1,177	\$1,161	\$1,702
Fire	\$684	\$933	\$750	\$774	\$968

¹ Actuarial valuations dated October 1

² Audited financial statements dated September 30

Annual City Contribution ³	2017	2018	2019	2020	2021
General	\$1,591,545	\$1,898,689	\$2,100,105	\$2,322,790	\$2,442,960
Police	\$460,548	\$479,669	\$573,416	\$639,037	\$720,529
Fire	\$337,958	\$465,628	\$516,338	\$732,002	\$707,653

³ 2017-2019 from audited financial statements, 2020 and 2021 from actuarial valuation report dated 10.1.18 and 10.1.19.

Human Resources Department

Financial Summary – Pension Plans

Funding Sources

Retirement Systems' costs are funded by City and member contributions, investment earnings and state insurance premium tax dollars for the Police Officers and Firefighters' pension funds.

Resource Allocation	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase -Decrease	% Change	<i>Personal services increases are attributable to the cost of the new pay plan.</i>
Personal Services	\$59,577	\$61,906	\$66,687	\$4,781	7.7%	
Operating	\$7,714,223	\$7,893,424	\$7,934,874	\$41,450	0.5%	
Capital Outlay	\$0	\$0	\$0	\$0	-	
TOTAL	\$7,773,800	\$7,955,330	\$8,001,561	\$46,231	0.6%	

Pension Issues and Uncertainties

In FY2021 City contributions to the pension plans are projected to increase \$177,313 or 5% from FY2020. This is primarily due to changes in the assumed rate of return on investments and the closing of the Firefighters Retirement System.

The Firefighters Retirement System was closed on November 22, 2019 due to an inter-local agreement transferring the City of Jacksonville Beach fire services to the City of Jacksonville. As required per the inter local agreement, the assumed rate of return on investments for the Firefighters' Retirement System was reduced from 7.75% to 7.00% and the unfunded actuarial accrued liability for the plan was amortized over a ten year period, which also effected the City's contribution to the pension plan. The assumed rate of return for the General Employees' and Police Officers' Retirement Systems was reduced from 7.75% to 7.60%.

In 2017, the pension boards adopted a plan to reduce the assumed rate of return for each of the City's three plans from 8% to 7.5% over a four year period. Although a change in the assumed rate of return does not affect the long-term costs of the pension plans, it does change the timing and amount of contributions required to support the plans and the funded ratios for the plans.

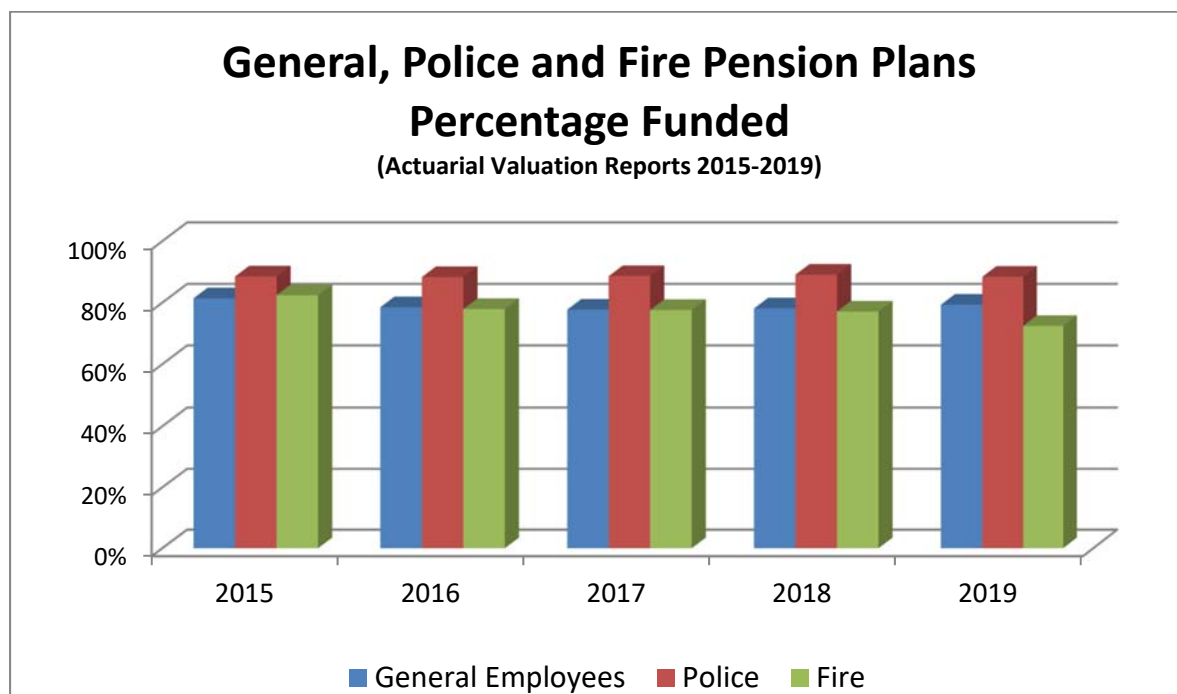
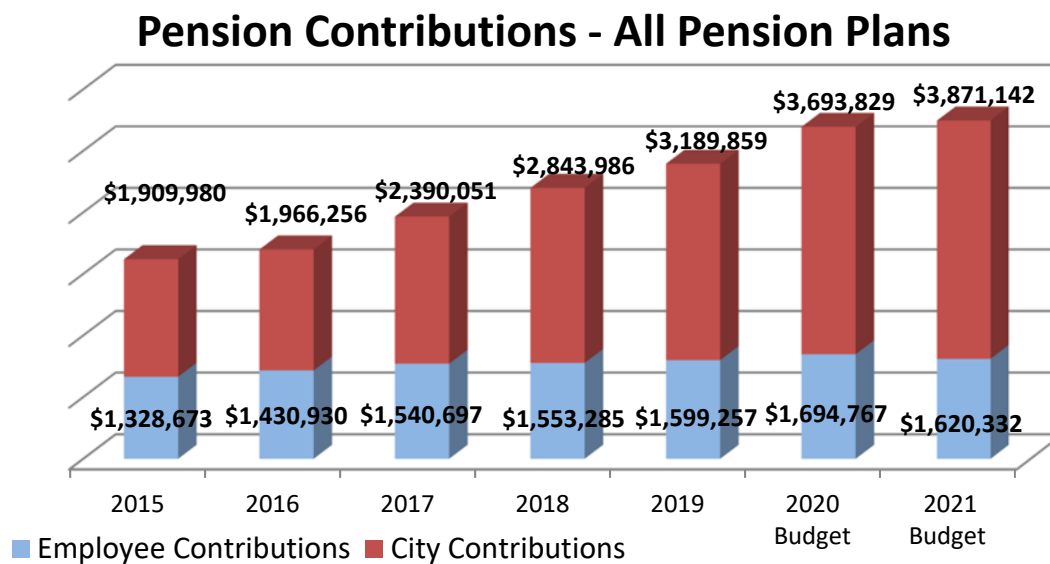
Uncertainties

One of the greatest uncertainties facing the City retirement systems will be the impact of the COVID-19 pandemic. The pandemic has created economic disruptions throughout the country and caused significant declines in the financial markets and economic activity. This could result in declines in investment values, which could result in increased contributions from the City or plan members in the future.

Human Resources Department

Pension Charts

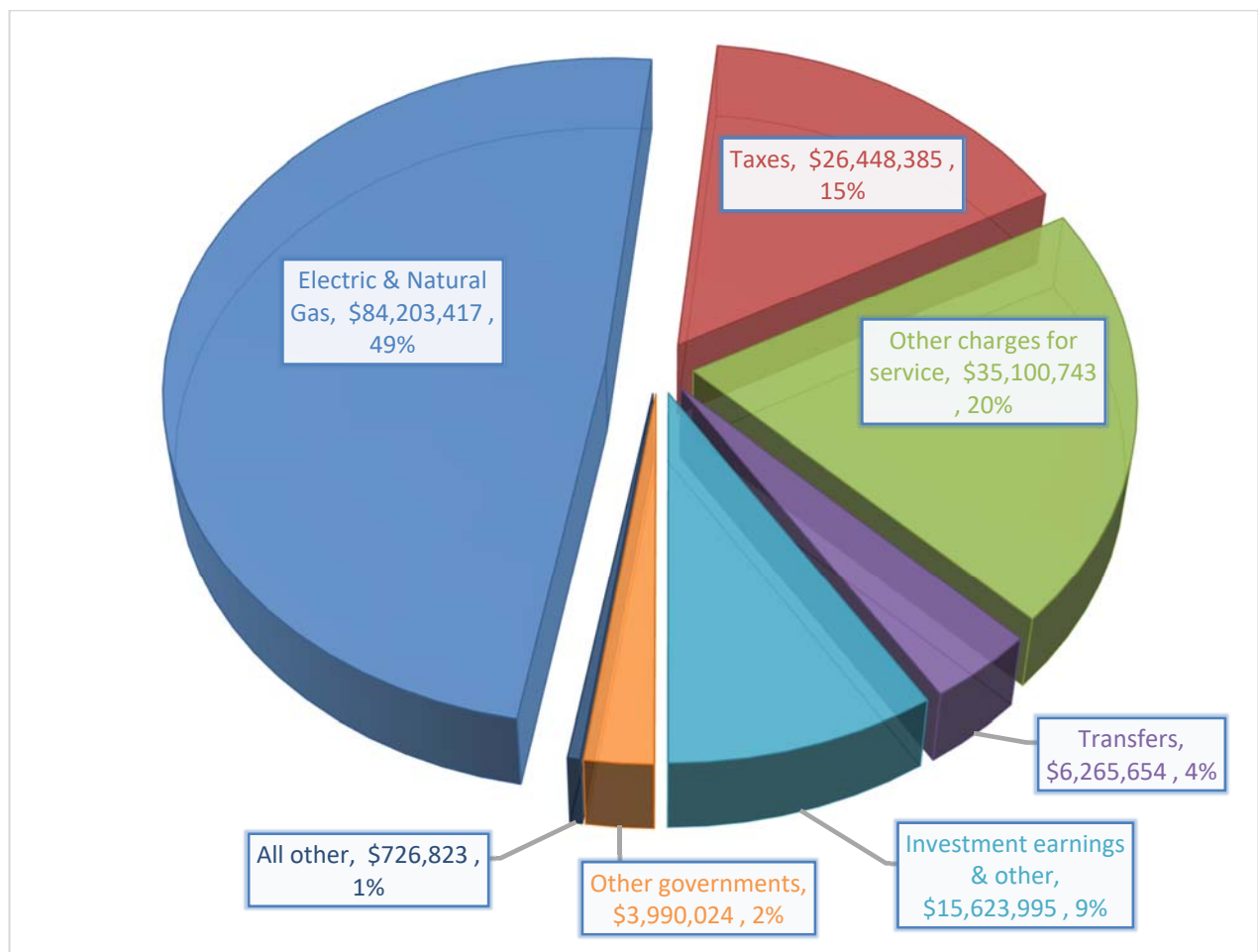
The following charts show the City and the employee contributions from FY2015 to the amounts budgeted for FY2020 and FY2021, a comparison of the funding status of each of the plans from FY2015 to FY2019.



Funding Sources

The City's revenues come from a wide variety of sources. Revenues and expenses are categorized according to the State of Florida Uniform Accounting System chart of accounts. These standard classifications help facilitate comparability with other local governments. Revenues are classified by fund and source to provide information necessary to prepare and control the budget, to record the collection of revenues, and to prepare financial statements and statistics. Major revenue categories, assumptions, estimation methods and trends are described in this section. Because revenues are budgeted with only about 6 months of current year history, the estimates for the next budget year may not reflect significant increases or decreases in a particular revenue source that occur before the end of the current year.

Funds used to pay for the obligations and services provided by the City of Jacksonville Beach come from three main sources: current year revenues, transfers from other funds and beginning fund balance. Some revenues and fund balances are available only for specific purposes and may not be available to pay for general services.

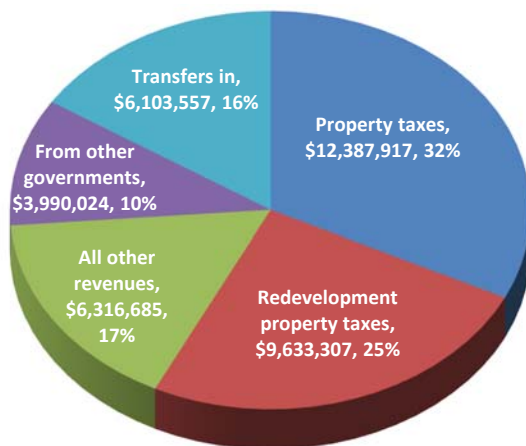


Total Revenues

Total budgeted revenues for FY2021 are \$172,359,041. 49% of total revenue is generated by Beaches Energy Services, the City's electric utility, through sales of electricity and natural gas. Beaches Energy Services provides electricity to approximately 35,064 customers in Jacksonville Beach, Neptune Beach, Ponte Vedra and Palm Valley.

Of the remaining \$88.1 million, 15% comes from taxes (primarily ad valorem, including redevelopment) and 20% from other charges for services: water, sewer, stormwater, garbage, sales at the City's golf course and internal service charges. Transfers include \$3.6 million paid to the General Fund from Beaches Energy as a return on the City's investment in the electric and natural gas utilities. Other amounts transferred are from Local Option Gas Tax (support for street and sidewalk maintenance), Community Development Block Grant (support for CAPE and the Carver Center), and the Natural Gas Fund. Investment earnings include \$12.8 million of pension earnings that are restricted for use exclusively by the pension funds. Revenue from other governments includes state and county shared sales tax revenues. All other revenues include building-related permits (\$511,605) and fines and forfeitures (\$215,218).

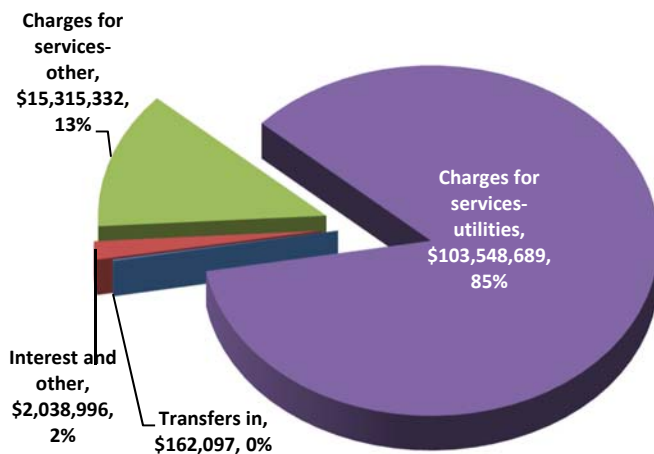
Revenues Funding Governmental Services:



Total budgeted revenues for FY2021 in governmental funds are \$38,431,490. Property taxes recorded in the General Fund (\$12.3 million) account for 32% of its total revenue. Redevelopment property taxes in the Redevelopment Fund (\$9.6 million) are restricted for use on projects to improve the City's two redevelopment districts: Downtown and South Beach. Transfers come primarily from Beaches Energy to the General Fund (\$3.6 million) as a return on the City's investment in the utility.

Revenues from other governments (\$3.9 million) consist mainly of state shared sales taxes (\$2.7 million), but also include local shared revenues and grants (\$1.2 million). All other revenues include Communications Services Tax (\$1.1 million), Local Option Gas Tax (\$804,172), Convention Development Tax (\$400,942), Half-cent Infrastructure Surtax (\$1.3 million), insurance premium tax (\$228,825-for police pension contributions), fines and forfeitures (\$215,218), building and other permits (\$511,605), recreation programs (\$175,889), parking revenue (\$200,249), other charges for service, interest earnings and miscellaneous revenues (\$722,562).

Revenues Funding Proprietary Services:

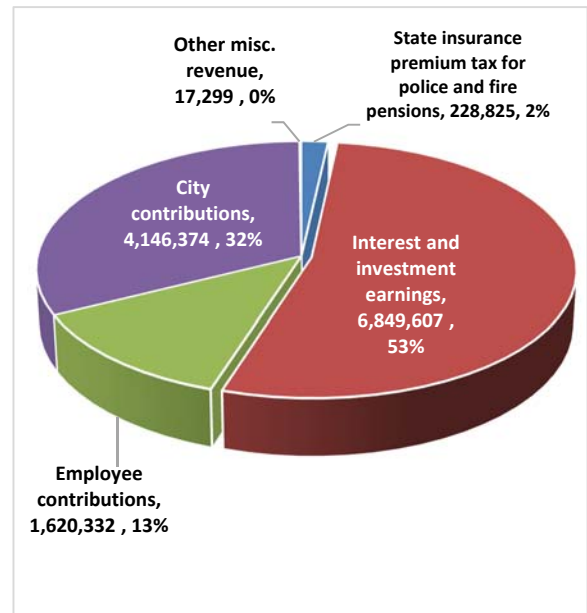


Total FY2021 budgeted revenues in proprietary funds are \$121,065,114. 85.5% of total revenue is generated by the City's utilities, which provide electric (\$82 million), natural gas (\$2.1 million), water & sewer (\$14.3 million), stormwater (\$1.4 million) and garbage services (\$3.5 million). Of the total utility charges for services, 85% is from sales of electricity and natural gas by Beaches Energy Services. Charges for services-other, include internal service charges (\$13.1 million) and sales at the City's golf course (\$2.1 million). Transfers include \$162,097

repaid to the electric utility for the initial construction of the natural gas system.

Revenues in Pension Funds:

Total FY2021 budgeted pension revenues are \$12,862,437. Pension fund revenues come from interest and investment earnings (\$6.8 million), city contribution (\$4.1 million), employee contributions (\$1.6 million), state insurance premium tax for police pensions (\$228,825) and other (\$17,299). In 2014, the City reached an agreement with its three unions to make sustainability adjustments to each of its three pension funds. The adjustments included increasing the vesting period, increasing the employee contribution, capping the retirement benefit, and eliminating overtime and other additional pay amounts from inclusion in pensionable pay. These adjustments and others are expected to help make the pension funds sustainable into the future, however, additional changes at the State level (change in rate of return and adoption of new mortality tables) have mitigated a majority of the financial benefits from the 2014 pension reform. For the duration of the Fire Services Agreement with Duval County, the County will be responsible for the employer contributions while the City of Jacksonville Beach will be responsible for paying off the unfunded liability portion of the Firefighters Pension Plan.



Revenue Summary - by Fund

Major Funds are shaded

	Taxes	Permits & Governmental	Charges for Services	Fines and Forfeitures	Interest & Other	Transfers	TOTAL
General Fund	\$ 14,244,279	\$ 4,359,629	\$ 440,139	\$ 151,271	\$ 328,102	\$ 4,269,557	\$ 23,792,976
Special Revenue Funds							
Comm. Redevelopment Agency	9,633,307	-	-	-	253,850	-	9,887,157
Convention Development	400,942	-	-	-	6,094	-	407,036
Court Costs Training	-	-	-	9,407	-	-	9,407
Local Option Gas Tax	804,172	-	-	-	12,026	-	816,198
Half-cent Sales Surtax	1,365,685	-	-	-	14,688	-	1,380,373
CDBG	-	142,000	-	-	-	-	142,000
Radio Communication	-	-	-	25,000	2,614	-	27,614
Justice Assistance Grant	-	-	-	-	-	-	-
Tree Protection	-	-	-	-	100	-	100
Law Enforcement Trust	-	-	-	4,540	3,692	-	8,232
Equitable Sharing Trust	-	-	-	25,000	2,252	-	27,252
Total Special Revenue	12,204,106	142,000	-	63,947	295,316	-	12,705,369
Debt Service Fund	-	-	-	-	-	-	-
Capital Projects Funds							
General	-	-	-	-	70,000	1,834,000	1,904,000
Infrastructure	-	-	-	-	29,144	-	29,144
Other	-	-	-	-	-	-	-
Total Capital Projects	-	-	-	-	99,144	1,834,000	1,933,144
Enterprise Funds							
Electric	-	-	82,009,467	-	651,015	162,097	82,822,579
Natural Gas	-	-	2,193,950	-	43,958	-	2,237,908
Water & Sewer	-	-	14,386,435	-	495,730	-	14,882,165
Stormwater	-	-	1,413,901	-	26,921	-	1,440,821
Sanitation	-	-	3,544,936	-	21,047	-	3,565,983
Golf Course	-	-	2,165,298	-	17,702	-	2,183,000
Lease Facilities	-	-	-	-	782,624	-	782,624
Total Enterprise	-	-	105,713,987	-	2,038,996	162,097	107,915,080
Internal Service Funds							
City Manager	-	-	680,043	-	-	-	680,043
Finance	-	-	4,142,887	-	-	-	4,142,887
Information Systems	-	-	1,156,238	-	-	-	1,156,238
Human Resources	-	-	677,637	-	-	-	677,637
Fleet Maintenance	-	-	601,879	-	-	-	601,879
Meter Services	-	-	978,375	-	-	-	978,375
Operations & Maintenance Facility	-	-	375,400	-	-	-	375,400
Grounds Maintenance	-	-	-	-	-	-	-
Insurance-Property & Liability	-	-	987,218	-	-	-	987,218
Insurance-Workers Comp	-	-	600,881	-	-	-	600,881
Insurance-Health, Life, Dental	-	-	2,949,476	-	-	-	2,949,476
Total Internal Service	-	-	13,150,034	-	-	-	13,150,034
Trust Funds (Pension)							
General Employees	-	-	-	-	7,652,879	-	7,652,879
Police Employees	-	-	-	-	3,091,665	-	3,091,665
Fire Employees	-	-	-	-	2,117,893	-	2,117,893
Total Trust	-	-	-	-	12,862,437	-	12,862,437
Total Revenues	\$ 26,448,385	\$ 4,501,629	\$ 119,304,160	\$ 215,218	\$ 15,623,995	\$ 6,265,654	\$ 172,359,040

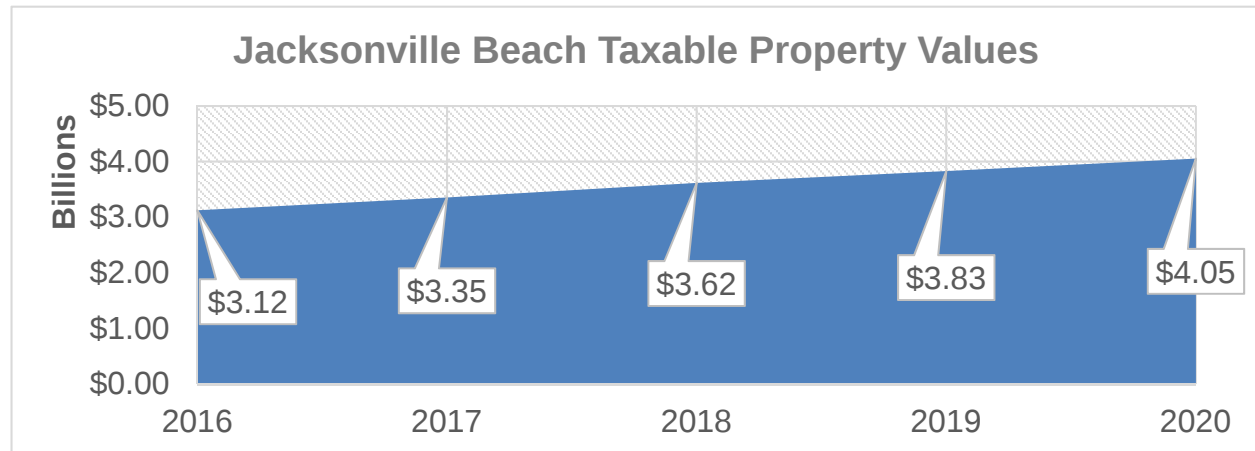
Revenue Summary - by Type

	General Fund	Governmental	Proprietary	Pension	Total	% of Total
Taxes						
Ad Valorem	12,387,917				\$12,387,917	7.2%
Ad Valorem-Redevelopment		9,633,307			9,633,307	5.6%
Convention Dev. Tax		400,942			400,942	0.2%
Local Option Gas Tax		804,172			804,172	0.5%
Half Cent Infrastructure Tax		1,365,685			1,365,685	0.8%
Local Communications Tax	1,142,952				1,142,952	0.7%
Other	713,410	-	-	-	713,410	0.4%
Total Taxes	14,244,279	12,204,106	-	-	26,448,385	15.3%
Permits	511,605	-	-	-	511,605	0.3%
Intergovernmental						
State 1/2 Cent Tax	2,062,639				2,062,639	1.2%
Sales Tax Distribution	526,308				526,308	0.3%
8th Cent Motor Fuel Tax	161,626				161,626	0.1%
Duval Cnty in Lieu of Tax	802,256				802,256	0.5%
Other	295,195	142,000	-	-	437,195	0.3%
Total Intergov.	3,848,024	142,000	-	-	3,990,024	2.3%
Charges for Services						
Electric			82,009,467		82,009,467	47.6%
Natural Gas			2,193,950		2,193,950	1.3%
Water / Sewer			14,386,435		14,386,435	8.3%
Stormwater			1,413,901		1,413,901	0.8%
Sanitation			3,544,936		3,544,936	2.1%
Recreation / Golf	180,809		2,165,298		2,346,107	1.4%
Internal Services			13,150,034		13,150,034	7.6%
Miscellaneous	259,330	-	-	-	259,330	0.2%
Total Services	440,139	-	118,864,021	-	119,304,160	69.2%
Fines and Forfeitures	151,271	63,947	-	-	215,218	0.1%
Miscellaneous						
Debt Proceeds		-			-	0.0%
Interest and Other	328,102	394,460	2,038,996	12,862,437	15,623,995	9.1%
Total Miscellaneous	328,102	394,460	2,038,996	12,862,437	15,623,995	9.1%
Transfers	4,269,557	1,834,000	162,097	-	6,265,654	3.6%
Total Revenues	\$23,792,976	\$14,638,513	\$121,065,114	\$12,862,437	\$172,359,040	

Revenue Summary

TAX REVENUES

The City has two main sources of tax revenue: ad valorem taxes and sales taxes. Property values citywide increased 5.8% (\$224 million) since last year, which includes new construction of \$42.6 million. Property values were slow to recover from the great recession, but now exceed 2008 levels. Of the \$22 million budgeted property taxes, 56% (\$12.3 million) supports the General Fund and 44% (\$9.6 million) is legally restricted for use in the City's two redevelopment districts. **Ad valorem taxes** are budgeted based on the certification of taxable value provided each year by the Duval County Property Appraiser and are calculated as a percentage of the value of real or personal property expressed in mills (dollars per \$1,000 of value). Chapters 192-197 and 200, Florida Statutes govern the property tax process and require municipalities to budget at least 95% of this anticipated revenue.



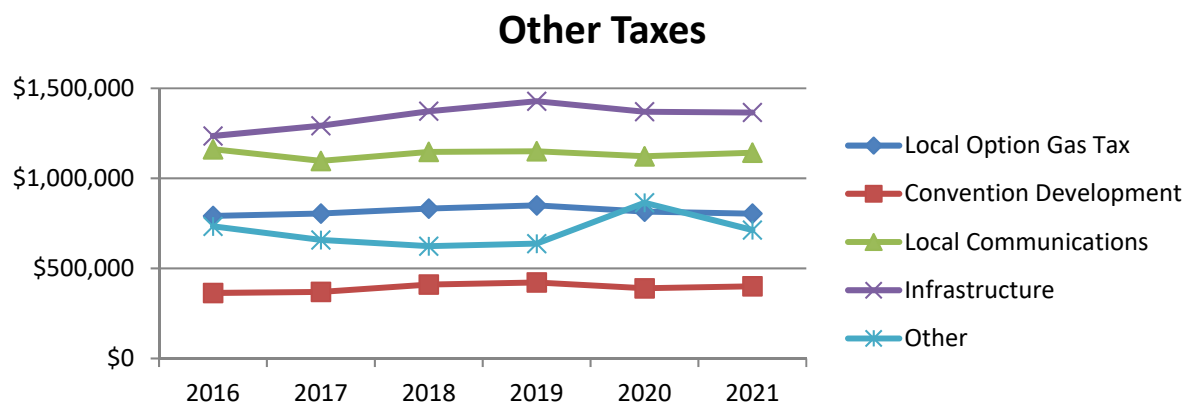
The City's adopted millage rate for 2021 is \$3.9947 mills per \$1,000 of assessed value. This will provide approximately \$22 million in property tax revenue shared by the General Fund and the Community Redevelopment Fund, representing 12.8% of total revenues. The City has no debt service millage.

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Original Budget 2020	Adopted Budget 2021
Ad Valorem	\$16,942,108	\$18,050,950	\$19,884,929	\$22,707,922	\$20,911,210	\$22,021,224
Local Option Gas Tax	791,549	804,576	832,287	850,266	815,387	804,172
Convention Development	363,970	369,921	410,630	422,275	390,098	400,942
Infrastructure	1,235,184	1,292,226	1,372,939	1,428,466	1,370,155	1,365,685
Local Communications	1,161,870	1,097,151	1,147,038	1,150,717	1,122,674	1,142,952
Other	733,555	658,331	623,495	637,706	864,690	713,410
Total Taxes	\$21,228,236	\$22,273,155	\$24,271,318	\$27,197,352	\$25,474,214	\$26,448,385

Local Option Gas Tax revenues are used to fund the maintenance of roads, streets and sidewalks. The tax, generated by a \$0.06 tax on sales of diesel or motor fuel sold within Duval County, is distributed monthly by the Florida Department of Revenue. Allocation to the City is based on its proportionate share of the county's population, as specified in an interlocal agreement with Duval County that expires in 2036. From a high of \$836,717 in 2006, it has taken this revenue 13 years to exceed pre Great Recession collection levels. The rolling 4-year annual average for this revenue source is \$819,670. Any decreases in Local Option Gas Tax revenues will reduce the amount of street and sidewalk maintenance that can be performed. It supplements the General Fund by providing about \$700,000 per year to pay for street and sidewalk maintenance projects. Local Option Gas Tax is budgeted based on estimates from the State of Florida Office of Economics and Demographic Research (EDR), historical trends and variance analysis. (Motor Fuel and Diesel Fuel Taxes: Sections 206.41(1) (d)-(e), 206.87(1) (b)-(c), 336.021 and 336.025 Florida Statutes.)

Duval County collects **Convention Development Tax** revenues resulting from a 2% tax on transient rental (lodging less than 6 months) transactions. One-half of the proceeds collected within Jacksonville Beach's municipal boundaries are returned to it by the county to be used to promote tourism and to fund the maintenance and upkeep of the SeaWalk and Amphitheater area, in accordance with Florida Statutes (Section 212.0305(4) (a)). This revenue is estimated based on historical trends as influenced by economic forecasts. In recent years, this revenue has fluctuated between \$363,000 and \$410,000. It is budgeted for 2021 at \$390,098.

The **Half-Cent Local Discretionary Sales (Infrastructure) Surtax** is specifically restricted to be used for: street reconstruction, water, sewer and stormwater improvements, school sidewalks, capital improvements to recreational facilities and the purchase of property for preservation and recreational purposes as per sections 212.054-.055 of the Florida Statutes. 1.5% of the gas tax collected by the county is distributed to Jacksonville Beach as stated in an interlocal agreement. These revenues are budgeted using information from the Florida Office of Economic and Demographic Research (EDR) and historical trends. These revenues are sensitive to economic conditions. During the recession, the Infrastructure Surtax only generated enough revenue to pay for debt service (about \$980,000 per year) on the revenue bonds it is pledged against, leaving no additional funds for infrastructure projects. The expected revenue and the budget for 2021 is relatively flat compared to 2020 due to economic uncertainty from COVID-19. It is budgeted for 2021 at \$1,365,685.



The **Communications Services Tax** (Chapter 202, Florida Statutes) simplified the way communications (telecommunications, cable, direct-to-home satellite and related services) taxes are collected and distributed by combining seven different types of communications taxes and fees into a two-tiered tax composed of a state tax and a local tax on communications services. The tax of 5.22% on retail telecommunications sales that originate and terminate within the state of Florida and/or are billed to an address within the state is collected and distributed by the Florida Department of Revenue. Economic and Demographic Research also provides estimates for this revenue source.

All **sales and use taxes** are estimated based on projections made by the State of Florida, economic forecasts and historical trends. State shared revenues from sales taxes are discussed under intergovernmental revenues. Changes in both sales taxes and state shared revenues tend to mirror changes in the economy.

The category of “**Other**” taxes is primarily the Local Business Tax and the Insurance Premium Tax. The Local Business Tax (formerly called occupational license fee) is a charge by a local government to businesses operating within its jurisdiction. This revenue source is considered general revenue and is deposited into the General Fund. The Local Business Tax is budgeted based on historical trends. There are two Insurance Premium Taxes. The first imposes an excise tax of 1.85 percent on property insurance policies on property within the city limits. Proceeds are deposited into the General Fund and then transferred to the firefighters’ pension trust fund. The second imposes an excise tax of 0.85 percent of premiums on casualty insurance policies; proceeds are deposited into the General Fund and then transferred to police officers’ pension trust fund. This revenue is budgeted based on the most recently received revenue and historical trends.

PERMITS AND FEES

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Original Budget 2020	Adopted Budget 2021
Licenses & Permits	\$679,820	\$592,151	\$650,985	\$942,091	\$599,900	\$511,605

Permits are primarily composed of building-related permit revenue, which make up \$440,305 of this category's 2021 revenues. This revenue source was deeply affected by the recession, hitting a low of \$229,565 in 2010. Fees are recorded in the General Fund and represent a fraction (2.5%) of its revenues. Budgets for permits and fees are based on historical trends and construction estimates from the Planning and Development Department. (Chapter 7, City of Jacksonville Beach Code of Ordinances).

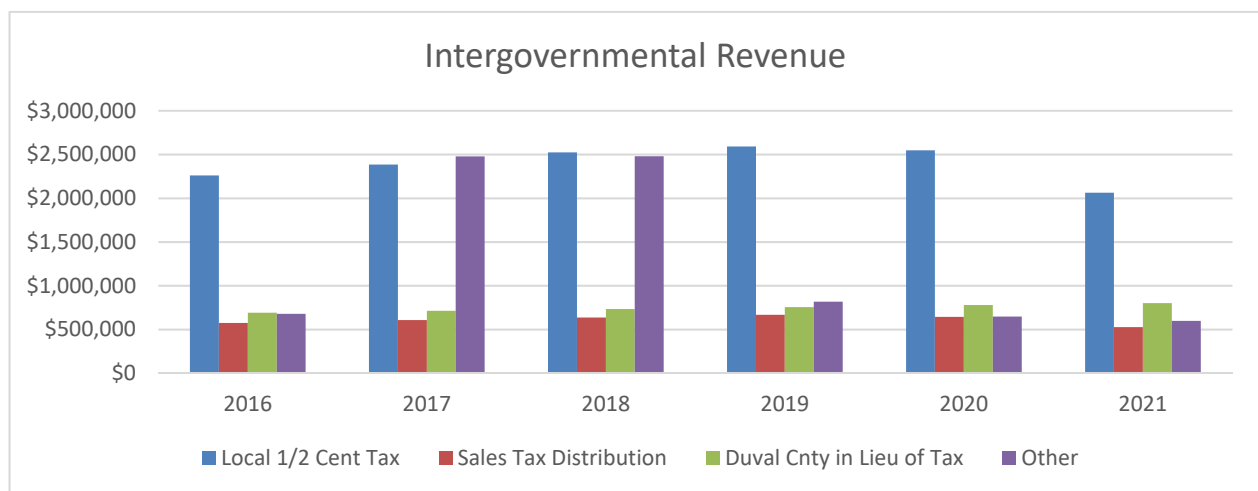
INTERGOVERNMENTAL REVENUES

This category includes all revenues received from federal, state and local governmental units in the form of shared sales and fuel tax revenues, grants and payments in lieu of taxes. The state collects and distributes a portion of the taxes for half-cent sales taxes, municipal revenue sharing and alcoholic beverage licenses to the City. The Local Government Half-Cent Sales Tax Program combined with the Municipal Revenue Sharing Program provides over two-thirds of the General Fund’s intergovernmental revenue. Both revenues are administered by the state

Department of Revenue (DOR) and are estimated based on information from the Florida Office of Economics and Demographic Research (EDR), and historical trends. Both state and local economic outlooks remain uncertain due to the COVID-19 pandemic. Projected revenue reductions are in-line with losses we experienced during the great recession.

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Original Budget 2020	Adopted Budget 2021
Local 1/2 Cent Tax	\$2,261,423	\$2,384,775	\$2,523,346	\$2,592,384	\$2,548,579	\$2,062,639
Sales Tax Distribution	574,812	607,741	637,297	668,811	643,670	526,308
Duval Cnty in Lieu of Tax	692,033	712,794	734,178	756,203	778,889	802,256
Other	679,544	2,477,942	2,479,229	818,090	647,576	598,821
Total Intergovernmental	\$4,207,812	\$6,183,252	\$6,374,050	\$4,835,488	\$4,618,714	\$3,990,024

Through an interlocal agreement, the City also receives a payment in lieu of tax from Duval County to provide partial funding for beach cleanup and lifeguards. The City makes a request for these funds based on its actual eligible program expenses. The amount budgeted is equal to the amount of the request.



“Other” intergovernmental revenues consist of grants, 8th Cent Motor Fuel Tax, 9-1-1 Emergency Rebate, Alcoholic Beverage License Tax and a variety of small state and county taxes and revenue sharing. The 8th Cent Motor Fuel Tax is a \$0.01 per gallon fuel deposited into the General Fund to be used for roads and road maintenance in accordance with Chapter 206.605(2)-(3), Florida Statutes. The budget for this revenue source is \$161,626, based on historical trends. The Florida Department of Revenue administers and distributes this tax.

The 9-1-1 Rebate is a charge billed to communications (phone) subscribers by their providers and is intended to provide funds to local governments to pay for costs associated with their 9-1-1 dispatch system. The 2021 budget for this charge is \$174,260, based on historical trends.

The Alcoholic Beverage License Tax is levied on manufacturers, distributors, vendors, brokers, sales agents and importers of alcoholic beverages within a county or municipality (Section 561.342, Florida Statutes). Thirty-eight percent of eligible taxes collected within Jacksonville Beach are returned to it by the Division of Alcoholic Beverages and Tobacco within the Department of Business and Professional Regulation. The revenue estimated from this source is \$40,569, based on historical trends and uncertainty due to the COVID-19 pandemic.

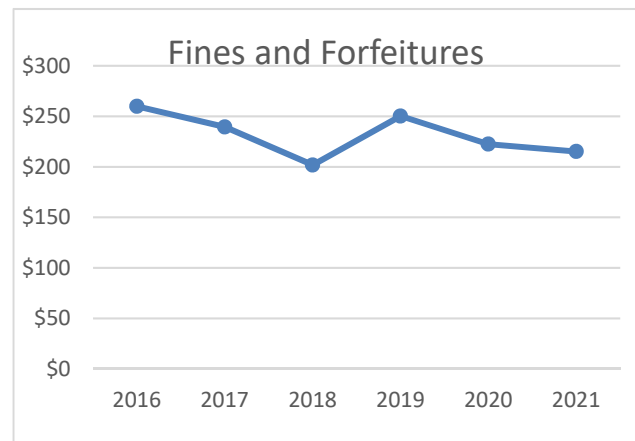
After Hurricanes Matthew (2016) and Irma (2017), the City sought FEMA Public Assistance grants to offset a portion of our recovery efforts. \$1.8 million was obligated by the federal government in 2017 accounting for the dramatic increase in “other” revenues that year.

The City does not normally budget grant revenue until the amount is known and the grant expenditure has been approved by the City Council. In many cases, due to the timing of grant award notifications, grant revenue is budgeted in the mid-year or year-end budget adjustment. Large grant amounts received for multi-year projects are budgeted based on estimates of the completion dates for the projects. Other grants are budgeted based on the amount requested (Community Development Block Grant) or received.

Intergovernmental revenues are budgeted based on estimates provided by the State of Florida Office of Economic and Demographic Research (EDR), interlocal agreements, grant contracts and historical trends. Most of these revenues have been flat to decreasing and are budgeted accordingly.

FINES AND FORFEITURES

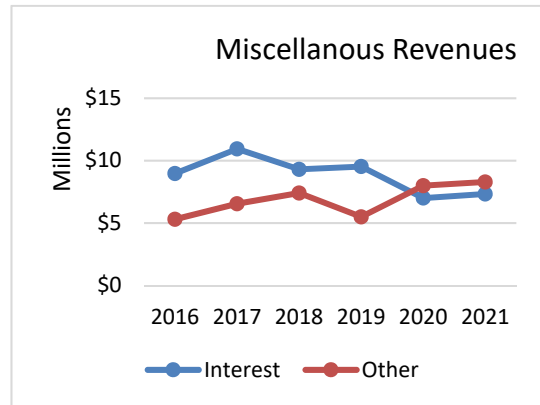
Fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations are included in this revenue category along with revenues from the sale of confiscated money and property and service charges on bad checks. The total revenues for this category are \$215,218 and represent only a small portion (0.1%) of total City revenues. The General Fund portion of this total is \$151,271 (0.6% of total General Fund revenues). Fines and forfeitures are budgeted based on historical trends and have been fluctuating for many years due to changes in state law related to how the fines are allocated between state and local governments.



	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Original Budget 2020	Adopted Budget 2021
Fines and Forfeitures	\$259,869	\$239,465	\$201,814	\$250,244	\$222,500	\$215,218

MISCELLANEOUS REVENUES

Miscellaneous revenues are those that do not fit any of the above categories and include items such as interest on investments, City and employee pension contributions, rental of City property, sale of City assets, donations and debt proceeds. In the 2021 budget, these revenues are estimated to be \$15,623,995, representing 9.1% of the City's budgeted revenues. 84% of this revenue is interest, investment earnings and pension contributions belonging to the pension funds. Miscellaneous revenues are budgeted based on historical trends, rental contracts, current or estimated future interest rates, projected pension fund investment earnings, and cash balances.



	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Original Budget 2020	Adopted Budget 2021
Interest	8,973,726	10,942,819	9,307,587	9,531,113	7,003,723	7,330,558
Other	5,309,287	6,551,775	7,410,673	5,499,844	7,996,336	8,293,437
Total Miscellaneous	\$14,283,013	\$17,494,594	\$16,718,260	\$15,030,957	\$15,000,059	\$15,623,995

TRANSFERS

This category represents transfers between individual funds, which are not repayable and are not considered charges for goods or services. Transfers from enterprise funds are based on a fixed formula and availability of funds. Other transfers are made to move required funds to pay for debt service and capital projects, provide matching funds for grants or to allocate the fund balance of a discontinued fund. Because interfund transfers are revenues to one fund and expenditures to another fund, they are considered to be "paper revenue." Like internal service charges, in determining the net budget, these transfers are deducted from total expenditures.

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Original Budget 2020	Adopted Budget 2021
Transfers	\$7,860,820	\$7,726,397	\$8,246,292	\$6,049,499	\$5,844,417	\$6,265,654

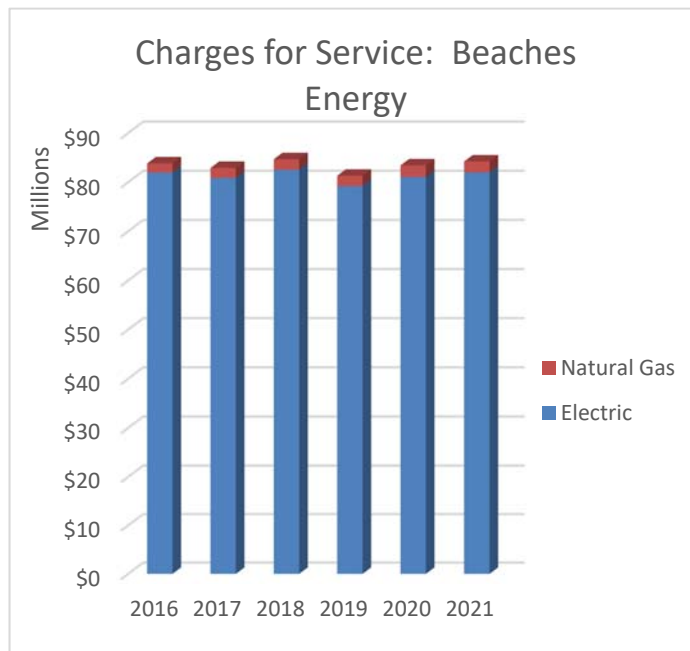
Total budgeted transfers for 2021 are \$6,265,654 (3.6% of total revenue); transfers into the General Fund (\$4,269,557) make up 18% of its total revenue. Transfers to the General Fund include contributions from enterprise funds and special revenue (grant) funds used to provide partial funding for its programs as specified in grant agreements.

CHARGES FOR SERVICES

Charges for services are generated primarily by the operation of the City's enterprise funds: electric, water & sewer, natural gas, stormwater and sanitation and represent charges for utility services provided to customers. Charges for use of the City's tennis and golf facilities are also included in this category. Charges for services revenues represent 69% of the City's total revenues, but only 1.8% of the General Fund's revenues. Total revenues from charges for services are anticipated to be \$119,304,160 (\$440,139 in the General Fund).

	Actual 2016	Actual 2017	Actual 2018	Actual 2019	Original Budget 2020	Adopted Budget 2021
Electric	\$81,982,340	\$80,894,385	\$82,536,071	\$79,205,106	\$81,083,144	\$82,009,467
Natural Gas	1,836,536	2,007,934	2,147,396	2,100,017	2,338,766	2,193,950
Water / Sewer	12,368,762	12,903,428	14,182,011	14,722,619	14,272,184	14,386,435
Stormwater	1,314,783	1,337,248	1,382,348	1,408,750	1,407,643	1,413,901
Sanitation	3,333,566	3,447,674	3,515,142	3,540,413	3,466,262	3,544,936
Recreation / Golf	1,052,804	1,081,040	473,457	1,988,560	2,118,761	2,346,107
Internal Services	11,136,360	11,538,442	12,017,488	12,240,641	13,268,599	13,150,034
Miscellaneous	280,799	254,870	248,947	559,815	213,500	259,330
Charges for Services	\$113,305,950	\$113,465,021	\$116,502,860	\$115,765,921	\$118,168,859	\$119,304,160

The City's electric utility, Beaches Energy Services, provides power to more than 35,064 customers in Neptune Beach, Jacksonville Beach, Ponte Vedra and Palm Valley. Beaches Energy is a member of and obtains its power through Florida Municipal Power Agency (FMPA), a consortium of municipal utilities located throughout the state. Because its primary fuel source is natural gas, changes in the cost of natural gas significantly affect electric rates. Natural gas prices have recently been stable and are projected to remain stable in the next year.



Beaches Energy has implemented energy efficiency rebates, conservation programs, demand management and renewable resource programs in order to keep its rates below the state average and to help its customers manage their electric bills. In recent years, natural gas prices have been low resulting in reductions in power costs and savings to Beaches Energy's residential customers of about \$200-\$300 per year. At this point, it is difficult to tell whether flattening consumption is a result of trends in energy conservation or the relatively mild winters and summers of recent years. Revenue estimates are based on estimated consumption, historical trends and projected power cost prices from FMPA.

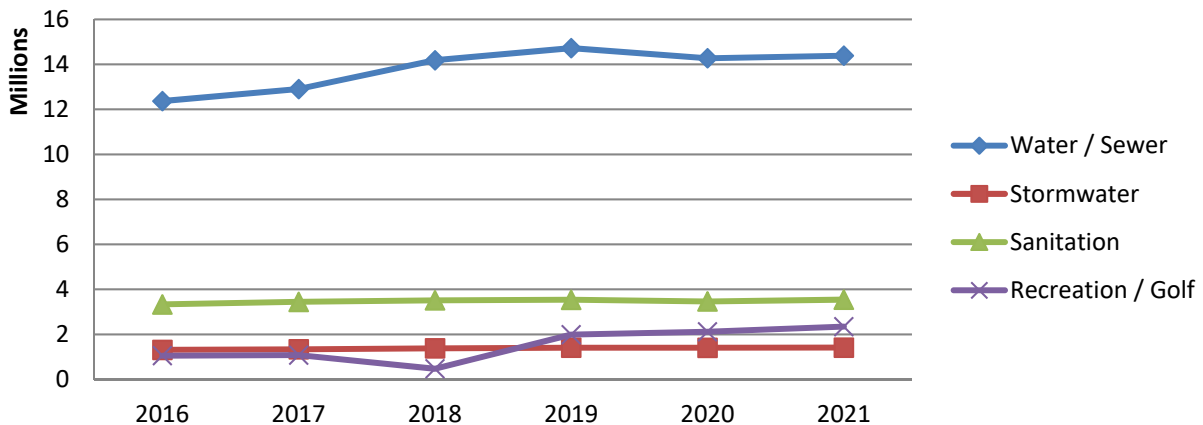
In 2010, the City activated a natural gas distribution system intended to primarily serve commercial customers. The first service was activated in June 2010, with construction continuing and included in the 2021 budget. Revenue estimates are based on estimated consumption, historical trends and projected natural gas costs.

In 1995, the City adopted an inclining block rate structure for its water and sewer rates. The intent behind these rates is to encourage conservation by charging a higher rate for customers who use higher amounts of water. Since 1995, the total number of gallons billed have trended downward, despite increases in the number of customers.

In 2007, water and sewer rates were increased by 5% for the first time in 10 years. Additional 5% rate increases were approved through 2010, with increases equal to the percentage increase in the CPI after that. In 2012, an additional 7.5% rate increase was approved through 2014 with CPI rate adjustments after that. The rate increases were necessary to pay for needed maintenance and improvements to the system. Water and sewer revenues have been estimated based on historical trends, with adjustments made for this year's rate increase and the effects of water conservation.

Stormwater results when an impervious surface covers the ground (roads and parking lots, for example), preventing it from absorbing rain or other water from storms. The stormwater system drains excess water to prevent flooding. Stormwater charges, which fund maintenance and improvements to the stormwater system, are based on the amount of each customer's impervious area. The rate of \$5.00 per equivalent residential unit (ERU) has remained constant since the charge was enacted in 1991. Commercial customers are charged a based on the percentage of impervious area at their place of business.

Charges for Service: Other Utilities and Golf Course



Sanitation rates were reviewed in 2017 when the new garbage contract was awarded. Bulky trash and expanded recycling services were added, but residential and commercial rates have not changed since 1993. Stormwater and sanitation revenues are budgeted based on rates expected to be in effect in the coming year and historical consumption trends.

Between 2015 and 2019, the City transferred funds to the Golf Course to provide cash flow for operations due to declining play. The City Council voted to move forward with a master plan and fund major renovations for the golf course in May 2017. Following the completion of improvements in 2018 the Golf course reopened. Since the reopening of the course, rounds of play have increased and as a result, we have been able to eliminate the annual transfer from the General Fund to help fund course operations. For 2021 we anticipate a continued increase in the rate of play.

Revenues in the internal service funds are budgeted to cover the costs of operations and therefore are equal to the approved expenditure budget. Internal service fund expenses are allocated to other City departments based on each department's proportionate share of those costs. Administrative operations providing services through internal service funds and the allocation basis used to distribute their costs are shown below.

Internal Service Fund	Allocation Basis
City Manager	Time estimate
Accounting	Department/division operating budgets
Utility Billing	Number of meters in each utility & degree of difficulty (time)
Information Systems	Time and difficulty estimate
Purchasing	Number and value of purchase orders
Human Resources	Number of employees
Fleet Maintenance	Specific vehicle maintenance costs and overhead allocation based on number of vehicles
Meter Services	Number of meters read
Operations & Maintenance Facility	Square footage allocated to each department
Insurance Funds	Property value (general/liability); payroll costs and cost per \$1,000 (worker's comp); specific charges (employee life, health & dental insurance)

Because internal service funds usually do not spend all authorized budget, revenues in "actual" years (2016-2019) are noticeably lower than revenues in "budgeted" years (2020 and 2021). Because internal service charges, like transfers, are revenues to one fund and expenditures to another fund, they are considered to be "paper revenue". In determining the net budget, these transfers are deducted from the total expenditures.

Fund Balance

Fund Balance refers to the excess of assets over liabilities and, therefore, is considered to be available for appropriation to the extent that it is not reserved. Another way of describing fund balance is the difference between all the revenue the fund has received and all the expenditures made from the fund since its inception.

The City implemented GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions* in 2011, as required. The statement establishes fund balance classifications that comprise a hierarchy based on the extent to which the City is bound to honor constraints on the specific purpose for which amounts in governmental funds can be spent. Under this standard, fund balance is reported in five classifications – nonspendable, restricted, committed, assigned and unassigned. A discussion of GASB 54 and its effect on fund balance classifications can be found at: <http://www.gasb.org/st/summary/gstsm54.html>. For simplification of presentation in the budget, beginning and ending fund balances are shown in the financial summaries as either “unrestricted/unassigned” or “all other balances”. Fund balances shown as “all other balances” have conditions attached to their use, either by federal, state or local law, grant or bond agreements or interlocal contract.

Unrestricted/unassigned fund balance represents an amount available to be budgeted. When utilized in this fashion, the unreserved portion of the fund balance is considered revenue for purposes of balancing the budget. For example, because the City does not receive property tax until about a third of the way through the year, the revenue is unavailable to fund general fund operations for the first 3-4 months of the year. Unrestricted fund balance can be used to cover this temporary revenue shortage and to pay for costs for major, unexpected events, like tropical storms and hurricanes, without having to borrow money or wait for FEMA reimbursement.

	Actual	Actual	Actual	Actual	Original	Adopted
Ending Fund Balance	2016	2017	2018	2019	Budget	Budget
	2020	2021				
Unrestricted/unassigned	\$105,608,036	\$104,976,836	\$107,177,832	\$118,286,895	\$112,596,046	\$110,643,576
All other	135,901,962	142,639,427	154,369,122	163,662,701	175,389,611	184,876,671
Total Fund Balance	\$241,509,998	\$247,616,263	\$261,546,954	\$281,949,596	\$287,985,657	\$295,520,247

The “all other balances” shown on the budget summaries are set aside for identified, specific purposes, such as special revenue, debt service, contractual and grant requirements, bond requirements, redevelopment and retiree pensions. 65% of the City's fund balance is set aside for such purposes. All of the nonmajor governmental funds have spending restrictions attached to their revenue sources. In addition, many grant revenues are received on a reimbursement basis, after the City has paid for the grant-related item or project. In such instances, beginning fund balance is used to cover cash shortages due to differences in the timing of grant-funded expenses and the related grant reimbursement.

In FY2021, total budgeted revenues are more than total budgeted expenditures, meaning that the City expects its total fund balance to increase. Fund balance is not normally used to pay for routine, recurring operating expenditures. The budgeted fund balance increase of \$7.5 million, shown in the table below, is expected to come from net earnings in redevelopment and pension funds. The percentage change in fund balance is calculated as the amount of revenues over (under) expenditures, divided by the beginning fund balance.

Explanation of Budgeted Changes in Fund Balance - Major Funds:

The **General Fund's** fund balance is budgeted to remain unchanged. The primary cost in this fund is personnel; representing 70% of the 2020 budgeted expenditures. Costs to provide police and fire services represent 60% of the General Fund's total budget. Improvements in property value have improved the outlook for the General Fund.

	Major Funds				
	<u>General Fund</u>	<u>Community Redevel.</u>	<u>General Cap. Projects</u>	<u>Electric</u>	<u>Water & Sewer</u>
Beg. Fund Balance	\$12,910,198	\$39,310,915	\$6,762,557	\$75,202,963	\$27,585,785
Revenues	23,792,976	9,887,157	1,904,000	82,822,579	14,882,165
Expenditures	23,792,976	6,055,217	1,543,400	87,259,386	12,081,994
Revenues over (under) expenditures	0	3,831,940	360,600	(4,436,807)	2,800,171
Ending Fund Balance	\$12,910,198	\$43,142,855	\$7,123,157	\$70,766,155	\$30,385,956
Unrestricted/unassigned	629,604	0	0	62,541,390	28,984,962
All other	12,280,594	43,142,855	7,123,157	8,224,765	1,400,994
	\$12,910,198	\$43,142,855	\$7,123,157	\$70,766,155	\$30,385,956
Change in fund balance	0.0%	9.7%	5.3%	-5.9%	10.2%

	Nonmajor Funds				
	<u>Govt.</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Funds</u>	<u>ALL FUNDS</u>
Beg. Fund Balance	\$8,310,039	\$13,783,187	\$5,020,266	\$99,099,747	\$287,985,657
Revenues	2,847,356	10,210,337	13,150,034	12,862,437	172,359,040
Expenditures	2,413,712	10,526,170	13,150,034	8,001,561	164,824,450
Revenues over (under) expenditures	433,644	(315,833)	0	4,860,876	7,534,591
Ending Fund Balance	\$8,743,683	\$13,467,354	\$5,020,266	\$103,960,623	\$295,520,248
Unrestricted/unassigned	0	13,467,354	5,020,266	0	110,643,576
All other	8,743,683	0	0	103,960,623	184,876,671
	\$8,743,683	\$13,467,354	\$5,020,266	\$103,960,623	\$295,520,248
Change in fund balance	5.2%	-2.3%	0.0%	4.9%	2.6%

Community Redevelopment Fund's fund balance is budgeted to grow, due to the timing of capital outlay expenditures. Fund balance in this fund is designated for projects that will have a long-term benefit in the City's two redevelopment districts and for other allowed costs that are consistent with the redevelopment plan and requirements in Chapter 163 of the Florida Statutes.

General Capital Projects Fund's fund balance is budgeted to increase due to the timing of major expenditures and projects paid for from this fund. All budgeted projects in this fund were funded in previous years. Projects budgeted are the replacement of police vehicles, building systems replacements, facility improvements, Public Safety radios, and various information systems projects. Transfers from the General Fund are this fund's primary source of revenue.

Electric Fund's fund balance is expected to decrease this year as the utility continues to modernize and maintain the system infrastructure through major capital projects such as replacing transmission line hardware (\$550 thousand), relay and substation repairs and improvements (\$1.3 million), and electric capital projects (\$3.6 million).

The **Water & Sewer Fund's** fund balance is budgeted to increase as several large infrastructure projects budgeted in prior years move toward completion. Water and sewer rates are adjusted with CPI every year to pay for necessary improvements to the system identified in the five-year Capital Improvement Plan.

Explanation of Budgeted Changes in Fund Balance - Nonmajor Funds:

Governmental Funds show an increase in fund balance as funds are accumulated to pay for allowed major improvement projects. Included in the budgets for these funds are things such as police training, special events, road and street maintenance and equipment purchases. Grant revenues are not budgeted until formal notice is received from the grantor. This notice often does not arrive in time for the funds to be included in the original budget. In such cases, the budget is adjusted at mid-year or at the end of the year.

Nonmajor Enterprise Funds consist of the Natural Gas, Stormwater, Sanitation, Golf Course and Lease Facilities Funds. These funds recover their costs through user charges and are not expected to have a major change in their fund balances from year-to-year. However, the projected decrease in 2021 is primarily attributable to increased salary and benefit, and operating costs.

Internal Service Funds recover their costs through charges to internal customers and are budgeted to break even.

Pension (trust) Funds account for three employee pension systems: General, Police and Fire. The City uses its annual actuarial report to determine the level of funding it needs to meet in order to keep the balance in its pension funds adequately funded and able to meet obligations to current and future retirees. The budget anticipates an increase in investment earnings in 2021.



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

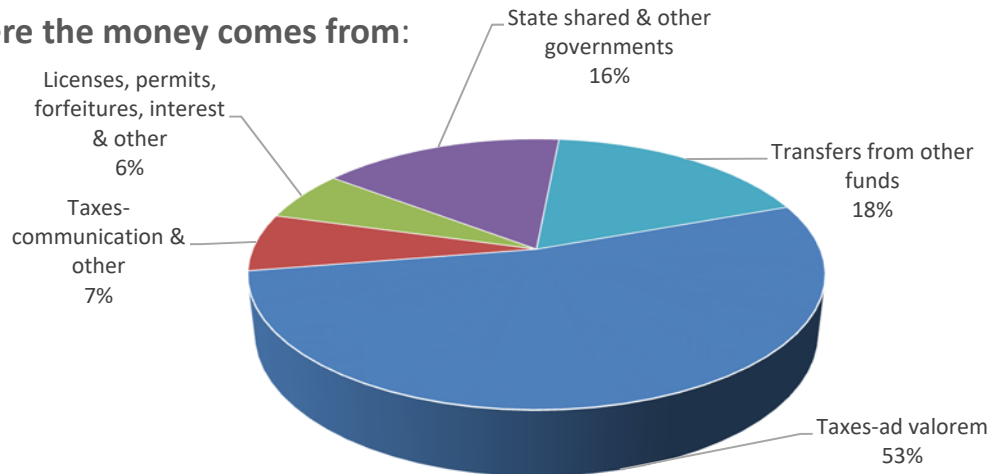
	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 104,885,936	\$ 107,177,832	\$ 118,286,895	\$ 112,596,046	\$ (5,690,849)	-4.8%
All other balances	144,617,146	154,369,122	163,662,701	175,389,611	11,726,910	7.2%
Beginning Fund Balance	249,503,082	261,546,954	281,949,596	287,985,657	6,036,061	2.1%
<u>Revenues</u>						
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%
Total Revenues	172,953,378	170,071,552	169,928,663	172,359,040	2,430,377	1.4%
Other Financing Sources	711,180	10,113,293				
<u>Expenditures</u>						
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	45,834,152	3,015,187	7.0%
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%
Total Expenditures	158,159,255	156,847,563	163,892,602	164,824,450	931,848	0.6%
Other Financing Uses	3,461,431	2,934,639				
Change in Fund Balance	12,043,872	20,402,642	6,036,061	7,534,591	1,498,530	24.8%
Unrestricted/unassigned	107,177,832	118,286,895	112,596,046	110,643,576	(1,952,469)	-1.7%
All other balances	154,369,122	163,662,701	175,389,611	184,876,671	9,487,060	5.4%
Ending Fund Balance	\$ 261,546,954	\$ 281,949,596	\$ 287,985,657	\$ 295,520,248	\$ 7,534,591	2.6%
<u>Expenditures by Department:</u>						
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	4,914,083	3,963,241	416.8%
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	90,139,375	(880,574)	-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%
Total Expenditures	\$ 158,159,255	\$ 156,847,563	\$ 163,892,602	\$ 164,824,450	\$ 931,848	0.6%
<u>Expenditures by Major/Nonmajor Fund:</u>						
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	6,055,217	3,818,482	170.7%
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	87,259,386	(641,713)	-0.7%
Water & Sewer	11,198,940	11,657,137	13,265,003	12,081,994	(1,183,009)	-8.9%
Total Major Funds	126,097,962	126,411,233	129,527,438	130,732,973	1,205,535	0.9%
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%
Total Nonmajor Funds	32,061,293	30,436,330	34,365,164	34,091,477	(273,687)	-0.8%
Total Expenditures	\$ 158,159,255	\$ 156,847,563	\$ 163,892,602	\$ 164,824,450	\$ 931,848	0.57%
Total Expenditures	\$158,159,255	\$156,847,563	\$163,892,602	\$164,824,450	\$931,848	0.6%
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%
Net Budgeted Expenditures	\$ 138,369,035	\$ 138,919,888	\$ 144,779,586	\$ 145,408,762	\$ 629,176	0.43%

General Fund
Combined Summary of Revenues and Expenditures

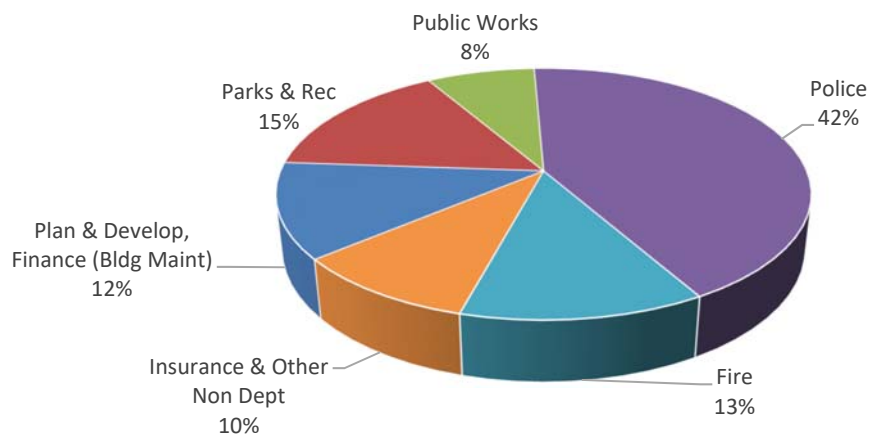
	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 222,312	\$ 115,202	\$ 629,604	\$ 629,604	\$ -	0.0%
All other balances	10,570,629	11,229,177	12,280,594	12,280,594	-	0.0%
Beginning Fund Balance	\$ 10,792,941	\$ 11,344,379	\$ 12,910,198	\$ 12,910,198	\$ -	0.0%
<u>Revenues</u>						
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%
Total Revenues	22,067,471	25,113,729	24,027,407	23,792,976	(234,431)	-1.0%
Other Financing Sources						
<u>Expenditures</u>						
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%
Total Expenditures	21,165,880	21,629,793	24,027,407	23,792,976	(234,431)	-1.0%
Other Financing Uses	350,153	1,918,117				
Change in Fund Balance	551,438	1,565,819	-	0	0	0.0%
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%
Ending Fund Balance	\$ 11,344,379	\$ 12,910,198	\$ 12,910,198	\$ 12,910,198	\$ 0	0.0%
<u>Expenditures by Department:</u>						
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%
Total Expenditures	\$ 21,165,880	\$ 21,629,793	\$ 24,027,407	\$ 23,792,976	\$ (234,431)	-1.0%

General Fund

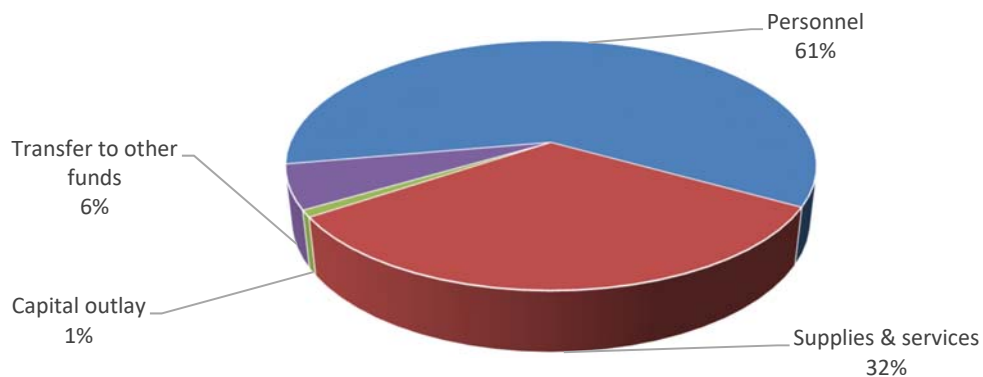
Where the money comes from:



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
<u>Taxes</u>						
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%
Total Taxes	11,345,065	13,539,352	13,638,446	14,244,279	605,833	4.4%
<u>Licenses & Permits</u>						
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%
Total Licenses and Permits	650,985	942,090	599,900	511,605	(88,295)	-14.7%
<u>Intergovernmental Revenues</u>						
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%
Total Intergovernmental Revenues	4,690,279	4,600,314	4,480,714	3,848,024	(632,690)	-14.1%
<u>Charges for Services</u>						
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%
Total Services	439,344	559,814	399,000	440,139	41,139	10.3%
<u>Fines & Forfeitures</u>						
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%
Total Fines & Forfeitures	132,524	182,042	160,500	151,271	(9,229)	-5.8%
<u>Interest & Other Revenue</u>						
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%
Total Other Revenues	491,596	904,048	397,527	328,102	(69,425)	-17.5%
<u>Transfers In</u>						
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%
Total Transfers	4,317,678	4,386,069	4,351,320	4,269,557	(81,763)	-1.9%
<u>Total Revenue</u>	\$ 22,067,471	\$ 25,113,729	\$ 24,027,407	\$ 23,792,976	\$ (234,431)	-1.0%

**General Fund
Summary of Expenditures**

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
<u>Executive & Legislative</u>						
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	745,964	933,769	895,969	1,340,762	444,793	49.6%
<u>Finance</u>						
Building Maintenance	438,963	361,174	428,703	421,833	(6,870)	-1.6%
<u>Planning & Development</u>						
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	803,134	845,061	997,452	1,146,615	149,163	15.0%
<u>Parks & Recreation</u>						
Administration	656,553	641,249	645,033	657,867	12,834	2.0%
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	95,979	25,318	35.8%
Exhibition Hall	38,421	34,276	22,810	20,000	(2,810)	-12.3%
Total	3,095,809	3,274,468	3,482,070	3,669,675	187,605	5.4%
<u>Public Works</u>						
Streets	1,541,836	1,655,243	1,744,188	1,852,418	108,230	6.2%
<u>Police</u>						
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	8,572,607	9,323,577	9,812,557	10,086,180	273,623	2.8%
<u>Fire</u>						
Fire Services	3,760,909	4,123,090	4,631,418	2,973,903	(1,657,515)	-35.8%
Total	3,760,909	4,123,090	4,631,418	2,973,903	(1,657,515)	-35.8%
<u>Non-departmental</u>						
Non-departmental	2,206,660	1,113,411	2,035,050	2,301,590	266,540	13.1%
Total Expenditures	\$ 21,165,880	\$ 21,629,793	\$ 24,027,407	\$ 23,792,976	\$ (234,431)	-1.0%
<u>Resource Allocation:</u>						
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%
Total Expenditures	\$ 21,165,880	\$ 21,629,793	\$ 24,027,407	\$ 23,792,976	\$ (234,431)	-1.0%

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

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	23,180,048	26,947,845	32,040,413	39,310,915	7,270,502	22.7%
Beginning Fund Balance	23,180,048	26,947,845	32,040,413	39,310,915	7,270,502	22.7%
<u>Revenues</u>						
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%
Total Revenues	10,488,889	7,772,383	9,507,237	9,887,157	379,920	4.0%
Other Financing Sources	5,584	4,936,815				
<u>Expenditures</u>						
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	1,196,657	378,662	46.3%
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%
Total Expenditures	6,523,493	7,616,630	2,236,735	6,055,217	3,818,482	170.7%
Other Financing Uses	203,183	-				
Change in Fund Balance	3,767,797	5,092,568	7,270,502	3,831,940	(3,438,562)	-47.3%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	26,947,845	32,040,413	39,310,915	43,142,855	3,831,940	9.7%
Ending Fund Balance	\$ 26,947,845	\$ 32,040,413	\$ 39,310,915	\$ 43,142,855	\$ 3,831,940	9.7%
<u>Expenditures by Department:</u>						
Executive & Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Finance	-	-	-	-	-	0.0%
Planning & Development	-	-	-	-	-	0.0%
Community Redevelopment	5,342,945	6,643,320	950,842	4,914,083	3,963,241	416.8%
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%
Total Expenditures	\$ 6,523,493	\$ 7,616,630	\$ 2,236,735	\$ 6,055,217	\$ 3,818,482	170.7%
<u>Expenditures by Fund:</u>						
Downtown Tax Increment	4,557,900	7,105,227	1,947,399	2,841,009	893,610	45.9%
Southend Tax increment	1,965,593	511,403	289,336	3,214,208	2,924,872	1010.9%
Total Expenditures	\$ 6,523,493	\$ 7,616,630	\$ 2,236,735	\$ 6,055,217	\$ 3,818,482	170.7%

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

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	7,586,609	8,188,574	7,458,751	6,762,557	(696,194)	-9.3%
Beginning Fund Balance	7,586,609	8,188,574	7,458,751	6,762,557	(696,194)	-9.3%
<u>Revenues</u>						
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%
Total Revenues	2,279,153	1,126,242	1,401,000	1,904,000	503,000	35.9%
Other Financing Sources	86,256	1,156,167				
<u>Expenditures</u>						
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%
Total Expenditures	1,763,444	3,012,232	2,097,194	1,543,400	(553,794)	-26.4%
Other Financing Uses						
Change in Fund Balance	601,965	(729,823)	(696,194)	360,600	1,056,794	-151.8%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	8,188,574	7,458,751	6,762,557	7,123,157	360,600	5.3%
Ending Fund Balance	\$ 8,188,574	\$ 7,458,751	\$ 6,762,557	\$ 7,123,157	\$ 360,600	5.3%
<u>Expenditures by Department:</u>						
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%
Total Expenditures	\$ 1,763,444	\$ 3,012,232	\$ 2,097,194	\$ 1,543,400	\$ (553,794)	-26.4%

Major Fund - Electric Utility
Combined Summary of Revenues and Expenses

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
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%
Beginning Fund Balance	79,649,327	79,087,857	80,990,066	75,202,963	(5,787,103)	-7.1%
<u>Revenues</u>						
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%
Total Revenues	84,558,442	83,040,605	82,113,996	82,822,579	708,583	0.9%
Other Financing Sources	450,066	1,648,513				
<u>Expenses</u>						
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	8,988,772	165,466	1.9%
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%
Total Expenses	85,446,205	82,495,442	87,901,099	87,259,386	(641,713)	-0.7%
Other Financing Uses	123,773	291,468				
Change in Fund Balance	(561,470)	1,902,208	(5,787,103)	(4,436,807)	1,350,296	-23.3%
Unrestricted	70,727,368	72,810,657	66,978,198	62,541,390	(4,436,807)	-6.6%
Restricted	8,360,489	8,179,409	8,224,765	8,224,765	-	0.0%
Ending Fund Balance	\$ 79,087,857	\$ 80,990,066	\$ 75,202,963	\$ 70,766,155	\$ (4,436,807)	-5.9%
<u>Expenses by Division</u>						
	(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	120,000	60,000	100.0%
Regulatory Compliance	922,363	668,943	1,026,407	1,035,726	9,319	0.9%
Total Expenses	\$ 85,446,205	\$ 82,495,442	\$ 87,901,099	\$ 87,259,386	\$ (641,713)	-0.7%

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%
Beginning Fund Balance	19,106,517	21,856,101	26,145,771	27,585,785	1,440,014	5.5%
<u>Revenues</u>						
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%
Total Revenues	14,767,234	15,826,709	14,705,017	14,882,165	177,148	1.2%
Other Financing Sources		270,142				
<u>Expenses</u>						
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%
Total Expenses	11,198,940	11,657,137	13,265,003	12,081,994	(1,183,009)	-8.9%
Other Financing Uses	818,710	150,044				
Change in Fund Balance	2,749,584	4,289,670	1,440,014	2,800,171	1,360,157	94.5%
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%
Ending Fund Balance	\$ 21,856,101	\$ 26,145,771	\$ 27,585,785	\$ 30,385,956	\$ 2,800,171	10.2%
<u>Expenses by Division</u>						
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%
Total Expenses	\$ 11,198,940	\$ 11,657,137	\$ 13,265,003	\$ 12,081,994	\$ (1,183,009)	-8.9%

**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%
Beginning Fund Balance	6,512,226	5,641,866	7,326,723	8,310,039	983,316	13.4%
<u>Revenues</u>						
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%
Total Revenues	3,866,296	3,697,184	2,836,376	2,847,356	10,980	0.4%
Other Financing Sources	17,635	89,459				
<u>Expenditures</u>						
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%
Total Expenditures	4,655,956	2,091,772	1,853,060	2,413,712	560,652	30.3%
Other Financing Uses	98,335	10,014				
Change in Fund Balance	(870,360)	1,684,857	983,316	433,644	(549,672)	-55.9%
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%
Ending Fund Balance	\$ 5,641,866	\$ 7,326,723	\$ 8,310,039	\$ 8,743,683	\$ 433,644	5.2%
<u>Expenditures by Department:</u>						
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	-	-	-	-	-	0.0%
Non-Departmental	2,532,158	1,156,629	771,500	1,271,500	500,000	64.8%
Total Expenditures	\$ 4,655,956	\$ 2,091,772	\$ 1,853,060	\$ 2,413,712	\$ 560,652	30.3%
<u>Expenditures by Fund:</u>						
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%
Total Expenditures	\$ 4,655,956	\$ 2,091,772	\$ 1,853,060	\$ 2,413,712	\$ 560,652	30.3%

**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%
Beginning Fund Balance	11,867,005	11,479,726	15,081,591	13,783,187	(1,298,404)	-8.6%
<u>Revenues</u>						
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%
Total Revenues	9,951,193	10,604,841	9,989,771	10,210,337	220,566	2.2%
Other Financing Sources	-	1,729,463				
<u>Expenditures</u>						
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%
Total Expenditures	8,628,709	8,692,582	11,288,175	10,526,170	(762,005)	-6.8%
Other Financing Uses	1,709,763	39,857				
Change in Fund Balance	(387,279)	3,601,865	(1,298,404)	(315,833)	982,571	-76%
Unrestricted Fund Balance	11,479,726	15,081,591	13,783,187	13,467,354	(315,833)	-2.3%
Restricted Fund Balance	-	-	-	-	-	0.0%
Ending Fund Balance	\$ 11,479,726	\$ 15,081,591	\$ 13,783,187	\$ 13,467,354	\$ (315,833)	-2.3%
<u>Expenditures by Department:</u>						
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%
Total Expenditures	\$ 8,628,709	\$ 8,692,582	\$ 11,288,175	\$ 10,526,170	\$ (762,005)	-6.8%
<u>Expenditures by Fund:</u>						
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%
Total Expenditures	\$ 8,628,709	\$ 8,692,582	\$ 11,288,175	\$ 10,526,170	\$ (762,005)	-6.8%

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

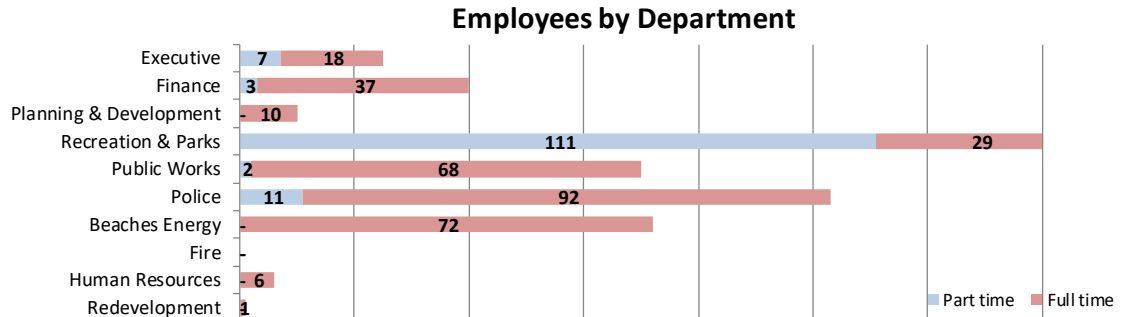
	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 3,833,406	\$ 4,379,177	\$ 5,020,266	\$ 5,020,266	\$ -	0.0%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	6,838	-	-	-	-	0.0%
Charges for services	12,017,487	12,240,641	13,268,599	13,150,034	(118,565)	-0.9%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	80,080	156,405	-	-	-	0.0%
Transfers in	-	-	-	-	-	0.0%
Total Revenues	12,104,405	12,397,046	13,268,599	13,150,034	(118,565)	-0.9%
Other Financing Sources	142,771	268,737				
<u>Expenditures</u>						
Personal Services	4,245,184	4,300,530	4,748,584	4,951,643	203,059	4.3%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,129,634	7,510,896	8,285,015	8,053,391	(231,624)	-2.8%
Capital Outlay	119,111	16,750	165,000	75,000	(90,000)	-54.5%
Debt Service-principal	-	-	-	-	-	0.0%
Debt Service-interest & other	-	-	-	-	-	0.0%
Grants	-	-	-	-	-	0.0%
Transfers	50,000	50,000	70,000	70,000	-	0.0%
Total Expenditures	11,543,929	11,878,176	13,268,599	13,150,034	(118,565)	-0.9%
Other Financing Uses	157,477	146,518				
Change in Fund Balance	545,771	641,089	-	-	-	0.0%
Unrestricted/unassigned	\$ 4,379,177	\$ 5,020,266	\$ 5,020,266	\$ 5,020,266	\$ -	0.0%
<u>Expenditures by Department:</u>						
Executive & Legislative	554,982	516,435	655,888	680,043	\$24,155	3.7%
Finance	4,499,581	4,501,363	4,960,006	5,120,166	160,160	3.2%
Planning & Development	-	-	-	-	-	0.0%
Parks & Recreation	-	-	-	-	-	0.0%
Public Works	-	-	-	-	-	0.0%
Police	-	-	-	-	-	0.0%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	855,543	789,916	1,091,221	978,375	(112,846)	-10.3%
Human Resources	4,528,533	4,917,177	5,501,089	5,215,212	(285,877)	-5.2%
Information Systems	1,105,290	1,153,285	1,060,395	1,156,238	95,843	9.0%
Non-Departmental	-	-	-	-	-	0.0%
Total Expenditures	\$ 11,543,929	\$ 11,878,176	\$ 13,268,599	\$ 13,150,034	\$ (118,565)	-0.9%
<u>Expenditure by Fund</u>				13,150,034		
City Manager	554,982	516,435	655,888	680,043	\$ 24,155	3.7%
Finance	3,549,387	3,570,877	4,037,750	4,142,887	105,137	2.6%
Information Systems	1,105,290	1,153,285	1,060,395	1,156,238	95,843	9.0%
Human Resources	573,915	627,647	660,684	677,637	16,953	2.6%
Fleet Maintenance	673,916	646,199	594,339	601,879	7,540	1.3%
Meter Services	855,543	789,916	1,091,221	978,375	(112,846)	-10.3%
Operations & Maint. Facility	276,277	284,287	327,917	375,400	47,483	14.5%
Insurance & Risk Retention	3,954,618	4,289,529	4,840,405	4,537,575	(302,830)	-6.3%
Total Expenditures	\$ 11,543,929	\$ 11,878,176	\$ 13,268,599	\$ 13,150,034	\$ (118,565)	-0.9%

All Pension Funds
Combined Summary of Revenues and Expenses

	Actual 2018	Actual 2019	Original Budget 2020	Proposed Budget 2021	Increase (Decrease)	% Change
Restricted Fund Balance	\$ 86,975,003	\$ 92,621,430	\$ 94,975,817	\$ 99,099,747	\$ 4,123,930	4.3%
<u>Revenues</u>						
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%
Total Revenues	12,870,295	10,492,812	12,079,260	12,862,437	783,177	6.5%
Other Financing Sources	8,868	13,997				
<u>Expenditures</u>						
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%
Total Expenditures	7,232,700	7,773,800	7,955,330	8,001,561	46,231	0.6%
Other Financing Uses	37	378,621				
Change in Fund Balance	5,646,427	2,354,388	4,123,930	4,860,876	736,946	17.9%
Restricted Fund Balance	\$ 92,621,430	\$ 94,975,817	\$ 99,099,747	\$ 103,960,623	\$ 4,860,876	4.9%
<u>Expenditures by Department:</u>						
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%
Total Expenditures	\$ 7,232,700	\$ 7,773,800	\$ 7,955,330	\$ 8,001,561	\$ 46,231	0.6%
<u>Expenditures by Fund:</u>						
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%
Total Expenditures	\$ 7,232,700	\$ 7,773,800	\$ 7,955,330	\$ 8,001,561	\$ 46,231	0.6%

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

	Actual 2018	Actual 2019	Actual 2020	Budget 2021				Payroll Budget
				Part time	Full time	Total	FTEs	
Executive								
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
	14	14	16	7	18	25	17.8	2,181,875
Finance								
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
	41	44	45	3	37	40	35.6	2,775,550
Planning & Development								
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
	10	10	10	0	10	10	9.9	871,996
Recreation & Parks								
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
	131	136	135	111	29	140	56.5	3,123,423
Public Works								
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
	67	68	70	2	68	70	67.6	5,306,383



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

	Actual 2018	Actual 2019	Actual 2020	Budget 2021				Payroll Budget
				Part time	Full time	Total	FTEs	
Police								
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
	102	103	103	11	92	103	98.5	9,630,319
Beaches Energy								
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
	75	72	72	0	72	72	77.0	7,811,615
Fire								
Fire / Rescue, Safety Services	31	31	31	0	0	0	0.0	707,653
Human Resources								
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
	6	6	6	0	6	6	6.0	528,059
Redevelopment	0	0	0	0	1	1	2.8	363,876
Total Authorized Positions	477	484	488	134	333	467	371.7	\$ 33,300,749
Total Authorized Positions FY2020				128	360	488		
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		
Total Authorized Positions FY2021				134	333	467		
Change in positions since 2008				(4)	(21)	(25)		

Denotes divisions operating in the General Fund

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

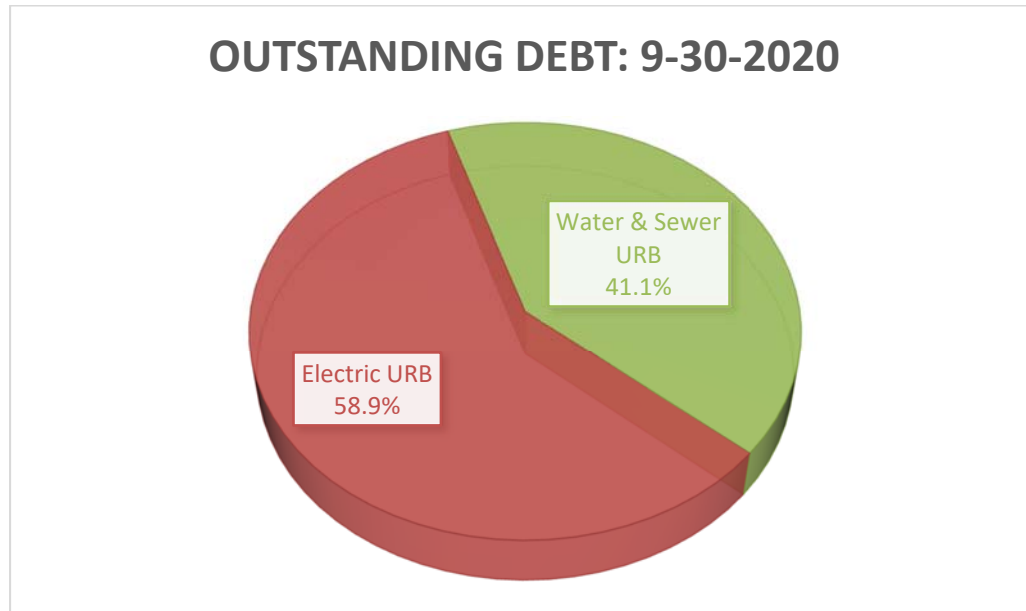
	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Total
<u>Executive & Legislative</u>					
Non-Departmental					
1/2-cent Sales Surtax Fund (Better Jacksonville Beach)					
New sidewalks	\$ 70,000			\$	70,000
General Capital Projects					
Major building systems replacement projects	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
1/2-cent Infrastructure Surtax Bond Proceeds (BJB)					
Road & Associated Infra. Improvements	450,000				450,000
Total Non-Departmental	\$ 1,297,515	\$ 199,975	\$ 318,760	\$ 90,150	\$ 1,906,400
<u>Community Redevelopment</u>					
Downtown Redevelopment					
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
Southend Redevelopment					
Road & infrastructure improvements (including reuse, landscaping, irrigation and stormwater)	2,765,000				2,765,000
Total Redevelopment	\$ 3,465,000	\$ -	\$ 55,750	\$ -	\$ 3,520,750
<u>Beaches Energy Services</u>					
Engineering					
Replace one GMC Sierra (2005-#207)			35,000		35,000
BES / City Communication Infrastructure	400,000				400,000
Relay & Substation Distribution					
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
Construction & Maintenance					
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
Capital Improvements					
Projects for system growth/maintenance	1,250,000				1,250,000
Major replacement & storm hardening projects	2,389,000				2,389,000
System Operations					
Outage management system	150,000				150,000
Regulatory Cyber & Physical Security	100,000				100,000
Transmission					
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
Regulatory Compliance					
Cyber physical security	20,000				20,000
Total Electric Fund	6,710,000	-	560,000	-	7,270,000
Natural Gas					
Natural Gas Distribution System	140,000				140,000
Meter Services					
Replace one Chevy 4x4 pickup (2011-#227)			35,000		35,000
Replace one 1/2 ton pickup (2011-#288)			40,000		40,000
Total Beaches Energy Services	\$ 6,850,000	\$ -	\$ 635,000	\$ -	\$ 7,485,000

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

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Total
<u>Parks and Recreation</u>					
Ocean Rescue					
Club Car Utility		19,000			19,000
Replace one Chevy Silverado (2014-#604)			34,000		34,000
Grounds Maintenance					
Replace one groundsmaster mower		30,000			30,000
Replace two Ford F-150 trucks (2003-#904; 2008-#908)			70,000		70,000
Convention Development					
Urban Trails project	75,000				75,000
Golf Course					
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
Total Parks & Recreation	\$ 190,000	\$ 104,000	\$ 104,000	\$ -	\$ 398,000
<u>Public Works</u>					
Streets					
Replace two 2009 Ford Rangers			60,000		60,000
Total General Fund Streets	\$ -	\$ -	\$ 60,000	\$ -	\$ 60,000
Distribution and Collection					
Water main replacement projects	460,000				460,000
Replace Ford F150 (2006-#502) and Ford F250 (2007-#506)			65,000		65,000
Pollution Control					
Sewer rehab improvements-lift stations	695,000				695,000
Wastewater treatment facility improvements	770,000				770,000
Water Plant					
Water Plant improvement program	125,000				125,000
Capital Projects					
Relocate/Rebuild lift stations #7 & #8 and demolish	1,000,000				1,000,000
Road & Associated Infrastructure Improvements	129,525				129,525
Total Water & Sewer	\$ 3,179,525	\$ -	\$ 65,000	\$ -	\$ 3,244,525
Stormwater					
Replace Acme Trailer-mounted 8" pump (1997-#ST91)		85,000			85,000
Stormwater collection & treatment improvements	588,000				588,000
Total Stormwater	\$ 588,000	\$ 85,000	\$ -	\$ -	\$ 673,000
Sanitation					
					-
Total Public Works	\$ 3,767,525	\$ 85,000	\$ 125,000	\$ -	\$ 3,977,525
Total Capital Outlay, includes unfunded projects	\$ 15,570,040	\$ 388,975	\$ 1,238,510	\$ 90,150	\$ 17,287,675
More information on these items is available in the Capital Improvement Plan .					

Debt and Capital Projects

Like other municipal governments, the City of Jacksonville Beach has used debt financing to construct improvements that will provide services or benefits for many years. Debt financing allows the City to construct improvements when the need arises rather than delaying the projects until it has accumulated adequate funds. The use of debt financing more fairly distributes the costs of the improvements to the users of those improvements over the expected life of both the improvements and the debt. In addition to debt financing, communities may choose to use *pay-as-you-go* financing and public-private ventures.



The City of Jacksonville Beach minimizes the need for future debt through long-term planning and capital budgeting. Consistent with this policy, the City established and maintains capital projects funds whose purpose is to accumulate funds to pay for expenditures on governmental capital projects, including major equipment purchases, major repairs and renovations. Funds are accumulated through a series of annual transfers into the fund until a sufficient balance is accumulated to pay for budgeted items or projects. Pay-as-you-go financing is the preferred financing method and is used where possible.

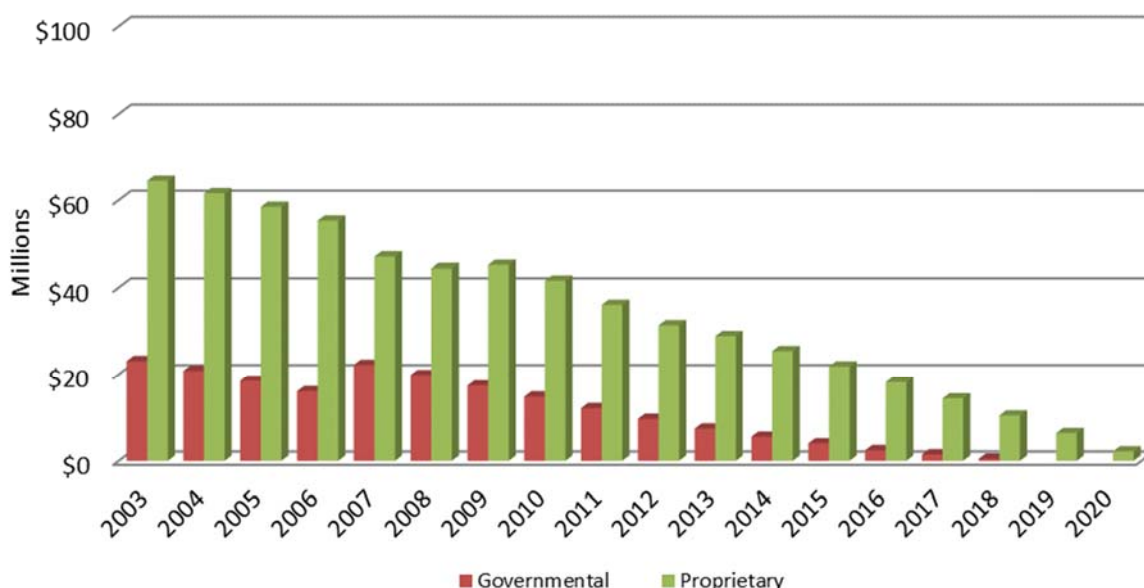
Debt Limit Requirement

Authority to borrow funds is granted to municipalities in the Florida Statutes. Issuance of general obligation bonds requires an affirmative vote of the municipality's electorate; the City has no outstanding general obligation debt. Neither City Charter/Code nor Florida Statutes limit the amount of debt the City can issue. There are no plans to issue additional debt in the near future.

	2016	2017	2018	2019	2020	2021
Principal paid	\$5,261,881	\$4,755,000	\$4,905,000	\$4,550,000	\$4,210,000	\$2,150,000
Interest paid	\$764,359	\$596,491	\$462,874	\$304,927	\$128,900	\$43,000
Outstanding Debt	\$20,570,000	\$15,815,000	\$10,910,000	\$6,360,000	\$2,150,000	\$0

The City refinanced its existing debt and paid down principal when it was economically advantageous. As a result, the outstanding debt balance and interest expenditures on both governmental and proprietary debt decreased by more than 92% since 2003. Through careful and forward-thinking planning, we were able to set aside funds for future capital projects while maintaining control on spending, and as a result, the City will be debt-free on 10/1/2020. Explanations for budgeted capital projects, their expected or committed funding source and the expected purchase or construction year are included in the City's five-year Capital Improvement Plan (CIP) located in the back of this document.

Outstanding Debt History



Governmental Debt and Major Capital Projects

Governments frequently incur long-term debt that they intend to repay from the financial resources of the general government rather than from those of proprietary funds. The City of Jacksonville Beach has pledged its ½ Cent Infrastructure Tax, to pay principal and interest on the related long-term debt used for governmental purposes.

2012 ½ Cent Infrastructure Surtax Revenue Bonds

Debt proceeds totaling \$10,000,000 were borrowed in 2007 to partially fund the planned upgrades for the waste treatment plant required to meet the federally mandated nutrient allocation requirements for the St. Johns River (total maximum daily load, or TMDL). The project, budgeted at over \$21 million, used about \$4.9 million of the bond proceeds in combination with St. Johns River Water Management District and State grants (\$11 million) and redevelopment funds (\$5.5 million). This combination of funds enabled the City to pay for these mandated improvements to its wastewater treatment system without having to increase sewer rates due to the project's cost. Without the grants, if the City had to finance the project, water

and sewer customers could have faced sewer rate increases of \$6-\$8 per month for the next 20-30 years to pay debt service. The bonds were refinanced in 2012 to obtain more favorable interest rates.

About \$700,000 of the Infrastructure Surtax debt was used to pay for the City's portion of the 9th Street South Improvement Project, with the bulk of the economic stimulus funding coming through the Florida Department of Transportation (\$5.1 million). A separate portion of the 9th Street Project was funded by the Community Redevelopment Agency. The project dramatically improved road condition, appearance and drainage along the City's alternate north/south corridor.

Revenues from this tax have previously been used to fund the 11th Street North rebuild project, Wingate Park parking and road improvements, Duval Drive improvements, construction of school sidewalks and a new cart storage facility for the Golf Course. The debt service is reported in the Executive and Legislative section of this document.

All ½ Cent Infrastructure Surtax Revenue bonds were paid off in 2019.

Capital Projects in Governmental Funds

A detailed listing of budgeted projects and purchases in governmental capital projects funds can be found in the Executive and Legislative section. The 5-Year Capital Improvement Plan also has information about planned capital projects in all funds for the next 5 years. A summary of the capital projects funds follows:

Capital Projects			
Fund	Sources	Uses	2021 Budget
General	Transfers from operating funds; grants; interest	Major repairs and replacements.	\$1,543,400
½ Cent Infrastructure Surtax	Receipts from 1/2-Cent Infrastructure Surtax	Debt service payments on bonds; new roads and sidewalks (when funds are available).	\$821,500
½ Cent Infrastructure Surtax Bond Proceeds	Bond proceeds; interest	Governed by interlocal agreement; pays for projects to improve public facilities, roads, infrastructure, environment, quality of life and economic development.	\$450,000
			\$2,814,900

Proprietary Debt

Proprietary debt includes debt that has been issued by operations that are accounted for in enterprise or internal service funds. Such operations are financed and operated in a manner similar to private business enterprises - the costs of providing goods and services to the public on a continuing basis are financed or recovered primarily through user charges. The City operates Beaches Energy Services (electric and natural gas), a Water & Sewer Utility and a Stormwater Utility, any of which may choose issue bonds to fund major system improvements.

Historically, Beaches Energy Services and the Water & Sewer Utility have issued bonds as a combined entity and therefore, their outstanding utility revenue bonds contain a pledge of the combined water and sewer system and electric system revenues. The debt obligation is allocated to the Electric and Water & Sewer funds based on the distribution of debt proceeds to each utility. Stormwater debt was paid off in 2012. There are no plans to issue additional debt at this time. Each of the proprietary debt issues is accounted for in the operating fund of the obligated enterprise.

2010 Utility Revenue Bonds

The City refinanced the 2002 Utility Revenue Bonds in late 2010 to take advantage of low interest rates. The bonds were issued with pledged revenues of the combined Electric and Water & Sewer utilities to defease and refinance previous debt issues. Proceeds from the previous issues were used to construct major system additions and improvements including a 17-mile electric transmission line, improvements to the electric system, new water treatment plant and well field, additional water transmission mains and refurbished wastewater pumping stations and sewer mains. The debt will be paid off on 10/1/2020. Each of the two utilities operates as a major fund for financial statement purposes.

DEBT SERVICE REQUIREMENTS: 2010 Utility Revenue Bonds						
	Electric		Water & Sewer		TOTAL	
	Principal	Interest	Principal	Interest	Principal	Interest
2021	1,266,350	25,327	883,650	17,673	2,150,000	43,000
	\$1,266,350	\$25,327	\$883,650	\$17,673	\$2,150,000	\$43,000

The City's outstanding proprietary debt at September 30, 2020 is:

OUTSTANDING PROPRIETARY BONDS			
	Year of Maturity	Original Issue	Outstanding
2012 Utility Revenue Bonds – varies 2.0-4.0%	2021	\$37,285,000	\$2,150,000
Total Proprietary Bonds			\$2,150,000

Debt service requirements to maturity on all of the City's bonds at September 30, 2020 are as follows:

DEBT SERVICE REQUIREMENTS TO MATURITY				
	Proprietary		TOTAL	
	Principal	Interest	Principal	Interest
2021	\$2,150,000	\$43,000	\$2,150,000	\$43,000
	\$2,150,000	\$43,000	\$2,150,000	\$43,000

Budgeted debt service for the current and next budget years is:

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
TOTAL GOVERNMENTAL	0	0	0	0.0%	0	0	0.0%	
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
TOTAL PROPRIETARY	2,150,000	63,000	2,213,000	100.0%	4,453,100	(2,240,100)	-50.3%	
TOTAL DEBT SERVICE	\$2,150,000	\$63,000	\$2,213,000	100%	\$4,453,100	(2,240,100)	-50.3%	

Transfers to/from Other Funds

Transfers are used to 1) move revenues from the fund where they are collected to the appropriate debt service fund as debt service principal and interest payments become due, 2) move restricted amounts related to debt in order to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs, 4) move restricted special revenues to the fund from which the related expenditures will be paid or 5) to move returns on investment from City enterprise funds to the General Fund.

Schedule of Transfers In and Transfers Out-FY2021				
From:	To:			
	General Fund	General Capital Projects	Beaches Energy	Total
<u>General Fund</u>				
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:		\$1,365,000		\$1,365,000
<u>Local Option Gas Tax</u>				
Partial funding for street maintenance	\$372,000			\$372,000
<u>Community Development Block Grant</u>				
Funding for CAPE officer, Carver Center and utility assistance programs	\$142,000			\$142,000
<u>Infrastructure Surtax Debt Service</u>				
Return funds remaining after all debt paid off				\$0
<u>Beaches Energy Services</u>				
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
<u>Natural Gas Fund</u>				
Return on investment	\$120,207			\$120,207
Repay advance for construction of natural gas system			\$162,097	\$162,097
<u>Water & Sewer Fund</u>				
Partial funding for information technology major replacements		\$45,000		\$45,000
Partial funding for building system replacements		\$81,000		\$81,000
<u>Lease Facilities</u>				
Partial funding for building system replacements		\$15,000		\$15,000
Funding for IT equipment reserve		\$75,000		\$75,000
<u>Finance Internal Service Fund</u>				
Partial funding for information technology major replacements				\$0
<u>Information Systems Fund</u>				
Partial funding for time-keeping technology replacements		\$50,000		\$50,000
<u>Human Resources Internal Service Fund</u>				
Partial funding for time-keeping technology replacements		\$20,000		\$20,000
	\$4,269,557	\$1,834,000	\$162,097	\$6,265,654



Capital Improvement Plan: FY2021-2025

The Capital Improvement Plan (CIP) is a tentative, five-year outline of capital needs matched to the most likely funding source. It contains the requests of all departments for purchases of land, buildings, improvements, equipment and vehicles that are expected to cost at least \$25,000. In some cases, non-capital items are included in the CIP when the amount of the dollars requested are significant (greater than \$100,000), or are for major on-going programs (such as street resurfacing and sidewalk repair). The CIP includes five years of estimates as of the time the plan is adopted. This plan is revised on an annual basis to reflect the changing needs and resources of the City.

The benefits of having a five-year plan include:

- Advance identification of capital needs in order to arrange funding
- Promotion of priority setting in the decision making process
- Replacement of facilities and equipment according to an orderly plan
- Education of the City Council and the public as to upcoming capital needs

The development of the Capital Improvement Plan begins each year in late January when preliminary 5-year budget projections are prepared. Departments use the budget projections to determine the timing and affordability of projects in their 5-year capital improvement requests. In March, capital improvement requests are reviewed with each department by the City Manager. Budget projections are then revised to incorporate projects approved through this process and the projects are incorporated into each department's annual budget request.

Significant projects are discussed on the annual budget tour in late July / early August and the plan is included in the proposed budget considered for adoption by the City Council. The City's Capital Projects Team, consisting of the City Manager, Public Works Director, Planning and Development Director, Chief Financial Officer, City Engineer and Budget Officer meet monthly to monitor the progress of each ongoing project, identify possible future projects, and to resolve early any problems that may arise.

Capital Improvement Plan: FY2021-2025

When considering items for inclusion into the Capital Improvement Program, requested purchases are prioritized after answering the following questions:

1. Will it be needed to protect public health and safety, fulfill legal obligations, provide facilities and services, or achieve full use of existing facilities?
2. Will it increase efficiency of use of existing facilities, prevent or reduce the need for future capital outlay or promote development?
3. Will the project be necessary to maintain the current level of service or to aid in the implementation of any other policy set forth in the Comprehensive Plan?
4. Is the cost of the purchase reasonable in light of the questions above and will adequate funding be available at the time of purchase?

The following schedules are configured to show the annual and total costs of projects and the cost of capital items that have been identified for purchase in future years. Expenditures are summarized by department and descriptions of projects or purchases included in the plan follow each departmental summary. Although projects listed have a currently identified funding source, over the passage of time, the nature, amount and source of funding may change.

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Parks & Recreation	Page 247
Community Redevelopment Agency	Page 256
Public Works	Page 266

Capital Improvement Plan: FY2021-2025

CIP Summary, All Departments		2021	2022	2023	2024	2025	Total
Funding Sources:							
Beaches Energy Services Operating Revenues	410	\$ 7,920,000	\$ 8,434,670	\$ 9,113,930	\$ 6,930,429	\$ 6,671,087	\$ 39,070,115
Downtown Redevelopment Tax Increment Fund	181	755,750	3,939,900	5,778,150	4,631,200	515,000	15,620,000
Federal Equitable Sharing Fund	631	-	132,750	-	-	-	132,750
General Capital Projects Fund	315	1,436,400	2,433,296	1,319,720	1,576,960	773,000	7,539,376
General Fund Operating Revenues	001	213,000	238,000	972,000	142,000	225,000	1,790,000
Golf Course Fund	440	170,000	120,000	165,000	135,000	75,000	665,000
1/2 Cent Infrastructure Surtax	151	820,000	820,000	820,000	820,000	820,000	4,100,000
1/2 Cent Infrastructure Surtax Bond Proceeds	317	450,000	863,500	-	3,000,000	-	4,313,500
Local Option Gas Tax Revenues	150	310,000	310,000	310,000	310,000	310,000	1,550,000
Meter Division-Internal Service Charges	541	75,000	-	-	-	-	75,000
Natural Gas Fund	411	140,000	140,000	140,000	140,000	140,000	700,000
Operations & Maint. Internal Service Charges	550	-	38,000	-	-	-	38,000
Sanitation Fund	430	-	40,000	170,000	-	290,000	500,000
Southend Redevelopment Tax Increment Fund	182	2,805,000	2,055,000	3,855,000	1,674,000	4,676,000	15,065,000
Stormwater Operating Revenues	423	968,000	1,612,000	1,968,000	3,855,000	695,000	9,098,000
Unfunded - City of Jacksonville	-	350,000	-	-	-	475,000	825,000
Water & Sewer Utility Operating Revenues	420	3,569,525	3,236,000	4,723,000	1,283,000	1,912,000	14,723,525
Convention Development Fund	130	75,000	300,000	300,000	300,000	300,000	1,275,000
Total CIP Funding Sources - All Departments		\$20,057,675	\$24,713,116	\$29,634,800	\$24,797,589	\$17,877,087	\$117,080,266
Expenses:							
Beaches Energy Services		\$ 8,135,000	\$ 8,574,670	\$ 9,253,930	\$ 7,070,429	\$ 6,811,087	\$ 39,845,115
Finance Department		932,640	1,192,126	189,650	976,750	399,050	3,690,216
Police & Fire Departments		222,760	491,920	1,188,070	458,210	413,950	2,774,910
Parks & Recreation Department		583,000	728,000	615,000	625,000	515,000	3,066,000
Community Redevelopment Agency		4,140,275	6,858,400	9,633,150	9,305,200	5,191,000	35,128,025
Public Works Department		6,044,000	6,868,000	8,755,000	6,362,000	4,547,000	32,576,000
Total CIP - All Departments		\$ 20,057,675	\$ 24,713,116	\$ 29,634,800	\$ 24,797,589	\$ 17,877,087	\$ 117,080,266

Capital Improvement Plan: FY2021-2025

Beaches Energy Services		2021	2022	2023	2024	2025	Total
Funding Sources:							
Beaches Energy Services Operating Revenue	410	\$ 7,920,000	\$ 8,434,670	\$ 9,113,930	\$ 6,930,429	\$ 6,671,087	\$ 39,070,115
Meter Division-Internal Service Charges	541	75,000	-	-	-	-	75,000
Natural Gas Fund	411	140,000	140,000	140,000	140,000	140,000	700,000
Total CIP Funding Sources		\$8,135,000	\$8,574,670	\$9,253,930	\$7,070,429	\$6,811,087	\$39,845,115
Expenses:							
Engineering:	Fund						
Vehicle Replacement Program	410	\$ 35,000	\$ 35,000	\$ -	\$ -	\$ -	\$ 70,000
Advanced Smart Grid Infrastructure	410	-	300,000	309,000	318,270	327,818	1,255,088
BES/City Communication Infrastructure	410	400,000	412,000	424,360	437,091	-	1,673,451
		435,000	747,000	733,360	755,361	327,818	2,998,539
Construction & Maintenance:							
Vehicle Replacement Program	410	485,000	60,000	635,000	400,000	-	1,580,000
		485,000	60,000	635,000	400,000	-	1,580,000
Electric Capital Projects:							
Infrastructure to Support System Growth	410	1,250,000	1,287,500	1,326,125	1,365,909	1,406,886	6,636,420
Major Replacement Projects	410	2,389,000	2,529,170	2,040,545	2,103,162	2,167,056	11,228,933
		3,639,000	3,816,670	3,366,670	3,469,071	3,573,942	17,865,353
System Operations:							
Vehicle Replacement Program	410	-	-	-	-	-	-
Outage Management System	410	150,000	-	-	-	-	150,000
Distribution Management System	410	-	50,000	300,000	-	-	350,000
Regulatory Cyber & Physical Security	410	100,000	100,000	100,000	100,000	100,000	500,000
Building Renovations	410	-	250,000	25,000	25,000	-	300,000
		250,000	400,000	425,000	125,000	100,000	1,300,000
Relay / Substations:							
Vehicle Replacement Program	410	40,000	-	-	-	-	40,000
Subst. 26kV Breaker & Relay Upgrades	410	636,000	427,000	-	-	-	1,063,000
Subst. Capacitor Bank Upgrades	410	-	-	-	100,000	-	100,000
Subst. Battery Bank Replacement	410	-	36,000	38,000	-	40,000	114,000
Subst. Capacitor Bank Relay Upgrades	410	100,000	-	-	-	-	100,000
Substation Transformers	410	-	-	1,500,000	-	-	1,500,000
Motor Switch Replacement	410	380,000	238,000	-	-	-	618,000
Trans. Line Protective Relay Upgrades	410	200,000	250,000	-	-	-	450,000
Trans. Differential Protect. Relay Upgrd.	410	-	460,000	236,900	244,007	251,327	1,192,234
230kV & 138kV Circuit Breaker Upgrades	410	-	-	126,000	-	506,000	632,000
		1,356,000	1,411,000	1,900,900	344,007	797,327	5,809,234
Transmission:							
Trans. Line Protective Relay Upgrades	410	-	-	250,000	-	-	250,000
Trans. Differential Protect. Relay Upgrd.	410	-	230,000	-	-	-	230,000
Circuit Breaker Upgrades	410	385,000	-	-	-	-	385,000
Transmission Line Hardware Renewal and Replacement	410	550,000	1,100,000	1,133,000	1,166,990	1,202,000	5,151,990
Disturbance Monitoring and Reporting	410	150,000	-	-	-	-	150,000
		1,085,000	1,330,000	1,383,000	1,166,990	1,202,000	6,166,990
Regulatory Compliance:							
Reg. Compliance Plan Cyber Security	410	20,000	20,000	20,000	20,000	20,000	100,000
Reg. Compliance Plan (not capital)	410	650,000	650,000	650,000	650,000	650,000	3,250,000
		670,000	670,000	670,000	670,000	670,000	3,350,000
Total CIP - Electric		7,920,000	8,434,670	9,113,930	6,930,429	6,671,087	39,070,115
Natural Gas Fund:							
Natural Gas Distribution System	411	140,000	140,000	140,000	140,000	140,000	700,000
Total CIP - Natural Gas		140,000	140,000	140,000	140,000	140,000	700,000
Meter Division Internal Service Fund:							
Vehicle Replacement Program	541	75,000	-	-	-	-	75,000
Total CIP - Meter Division		75,000	-	-	-	-	75,000
Total CIP - Beaches Energy Services		\$8,135,000	\$8,574,670	\$9,253,930	\$7,070,429	\$6,811,087	\$39,845,115

Capital Improvement Plan: FY2021-2025

Project Title: Vehicle Replacement Program

Department/Division: Beaches Energy Services / All Divisions

Project Description and Reason Necessary: This is a program to replace vehicles due to annual operating expense, age, and condition.

Funding Source: Beaches Energy Services Operating Revenues

<u>Division</u> (FY Replacement)	<u>Truck#</u>	<u>Model</u> <u>Year</u>	<u>Description</u>	<u>Mileage/hours</u> <u>02/20/2020</u>	<u>Estimated</u> <u>Replacement</u> <u>Cost</u>
Engineering (2021)	207	2005	GMC Sierra	39,928	\$35,000
C&M (2021)	230	2010	INT Dura Star 4300 Bucket Truck	73,039	\$285,000
C&M (2021)	273	2011	40ft SM: Bucket Truck 4X4	98,901	\$200,000
Meter (2021)	227	2011	Chevy 4X4	90,901	\$40,000
Meter (2021)	288	2011	½ Ton Pick-up	93,841	\$35,000
Relay (2021)	241	2011	Chevy 2500 4X4	101,853	\$40,000
Engineering (2022)	258	2010	Ford F150 XL	63,000	\$35,000
C&M (2022)	240	1993	High-top Van	9,214	\$60,000
C&M (2023)	215	2013	Digger Derrek 6X6	26,029	\$350,000
C&M (2023)	218	2013	Bucket Truck 4X4	24,918	\$285,000
C&M (2024)	214	2014	40ft Bucket Truck	65,237	\$200,000
C&M (2024)	238	2014	40ft Bucket Truck	88,230	\$200,000
Total					\$1,765,000

Vehicle Replacement Summary:

	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Engineering	\$35,000	\$35,000				\$70,000
C&M	\$485,000	\$60,000	\$635,000	\$400,000		\$1,580,000
Relay	\$40,000					\$40,000
Total Electric Fund	\$560,000	\$95,000	\$635,000	\$400,000		\$1,690,000
Total Meter Fund	\$75,000					\$75,000
TOTAL	\$635,000	\$95,000	\$635,000	\$400,000		\$1,765,000

Capital Improvement Plan: FY2021-2025

Project Title: Advanced Smart Grid Infrastructure

Department/Division: Beaches Energy Services / Engineering

Project Description and Reason Necessary:

Modernizing the grid to make it “smarter” and more resilient through the use of cutting-edge technologies, equipment, and controls that communicate and work together to deliver electricity more reliably and efficiently can greatly reduce the frequency and duration of power outages, reduce storm impacts, and restore service faster when outages occur.

“Smart grid” technologies are made possible by two-way communication technologies, control systems, and computer processing. These advanced technologies include intelligent sensors that allow system operators to assess grid stability, advanced digital meters that provide better information and automatically report outages, relays that assist to identify and recover from faults, automated feeder switches that re-route power around problems, and batteries that store excess energy and make it available later to the grid to meet customer demand.

We have begun to research opportunities in this arena that will increase reliability and/or reduce costs. We are interested in purchasing smart devices to put out on the system in strategic locations. These devices could then be used to restore large sections of customers remotely in a very short amount of time. The smart devices would also be collecting valuable data that will one day help predict potential failures before they occur allowing us to schedule repairs prior to failure which will reduce unplanned outages. The cost of each device is estimated to be around \$50,000. So \$250,000 would allow us to install five smart devices on the system each year until they are installed on the entire system.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Smart Switching Devices (5 units)		\$250,000	\$257,500	\$265,225	\$273,182	\$1,045,907
Sensors		\$50,000	\$51,500	\$53,045	\$54,636	\$209,181
TOTAL		\$300,000	\$309,000	\$318,270	\$327,818	\$1,255,088

Capital Improvement Plan: FY2021-2025

Project Title: BES/City Communication Infrastructure

Department/Division: Beaches Energy Services / Engineering

Project Description and Reason Necessary:

Beaches Energy along with the City desire to build a wide area network (WAN) that will provide communications for all needs including first responders, wireless communication to mobile devices in the field, communication for devices installed in the field, and future development.

The project will consist of expanding the existing fiber infrastructure and utilizing and expanding the existing Fluid Mesh wireless backhaul.

In addition, Beaches Energy is ultimately looking for a solution that will integrate with all communication capable electric distribution devices in the field and the City's corporate and/or Supervisory Control & Data Acquisition (SCADA) networks. This will include researching and testing a communication network and devices in the field before selecting one through the proper procedures.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Fiber Infrastructure Expansion	\$200,000	\$206,000	\$212,180	\$218,545		\$836,725
Upgrading Existing Fluid Mesh System	\$50,000	\$51,500	\$53,045	\$54,636		\$209,181
Expanding Fluid Mesh System	\$50,000	\$51,500	\$53,045	\$54,636		\$209,181
Electric Distribution Communication System	\$100,000	\$103,000	\$106,090	\$109,273		\$418,363
Total	\$400,000	\$412,000	\$424,360	\$437,091		\$1,673,451

Capital Improvement Plan: FY2021-2025

Project Title: Infrastructure to Support System Growth and Maintenance

Department/Division: Beaches Energy Services / Capital Improvements

Project Description and Reason Necessary:

Transformers: Transformers necessary for replacement or expansions to facilities.

Streetlights (New and replacement materials): As of September 30, 2019, BES rental and public streetlights located in Jacksonville Beach, Neptune Beach, Ponte Vedra Beach, and the Municipal Service District is a total of 5,613.

Residential and Commercial Improvements: Materials for the installation of new or upgraded residential or commercial improvements.

Electric Meters (New and replacement): Meters for residential and commercial customers.

Trouble Call and Miscellaneous: Materials such as wire, cable, poles, switchgear, enclosures, etc. necessary for the replacement of failed equipment or small capital improvements.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Transformers	\$550,000	\$566,500	\$583,495	\$601,000	\$619,030	\$2,920,025
Electric Meters	\$50,000	\$51,500	\$53,045	\$54,636	\$56,275	\$265,457
Streetlights	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$796,370
Residential and Commercial	\$350,000	\$360,500	\$371,315	\$382,454	\$393,928	\$1,858,198
Trouble Calls and Miscellaneous	\$150,000	\$154,500	\$159,135	\$163,909	\$168,826	\$796,370
Total	\$1,250,000	\$1,287,500	\$1,326,125	\$1,365,909	\$1,406,886	\$6,636,420

Capital Improvement Plan: FY2021-2025

Project Title: Major Replacement Projects

Department/Division: Beaches Energy Services / Capital Improvements

Project Description and Reason Necessary:

In order to provide reliable service to our customers, Beaches Energy Services (BES) annually assesses its capacity to sustain increased load requirements. BES strives to maintain and upgrade its substations, transmission facilities, and distribution facilities.

Funding Source: Beaches Energy Services Operating Revenues

2021

Overhead Line Rebuild (Isabella Blvd) - \$350,000: Replace existing wood pole lines along Isabella Blvd. with concrete poles from Osceola Ave. to Jacksonville Drive. A small (hard to access) section connected to Jacksonville Drive will be converted to underground.

Overhead Line Rebuild (Jacksonville Drive) - \$700,000: Replace existing wood pole lines along Jacksonville Drive with underground lines from America Avenue to 3rd Street South.

2022

Overhead Line Rebuild (Solana Road) - \$550,000: Replace existing wood pole lines along Solana Road with underground lines from Powerline Road to SR A1A.

Overhead Line Rebuild (Arden Way and Tanglewood Road Area) - \$600,000: Replace existing wood pole lines with underground lines.

2023

Overhead Line Rebuild (Area West of Penman Road between 2nd Avenue North & 12th Avenue North) - \$620,000: Replace existing wood pole lines with underground lines.

2024

Overhead Line Rebuild (Area East of Penman Road between 13th Avenue North & 20th Avenue North) - \$640,000: Replace existing wood pole lines with underground lines.

Capital Improvement Plan: FY2021-2025

2025

Overhead Line Rebuild (Area East of Penman Road between 8th Avenue North & 13th Avenue North) - \$660,000: Replace existing wood pole lines with underground lines.

Annual Projects

Convert Overhead Lines to Underground - \$206,000 in FY2021, \$212,180 in FY2022, \$218,545 in FY2023, \$225,102 in FY2024 and \$231,855 in FY2025: Convert OH to UG in wooded areas / miscellaneous system improvement. As problem areas are discovered every year; either due to vegetation or other issues; Engineering with Construction and Maintenance will implement the necessary system improvement actions. Engineering with Construction and Maintenance will also coordinate with homeowners to encourage them to convert their existing overhead services to underground.

Cable Replacement Plan - \$566,500 in FY2021, \$583,495 in FY2022, \$601,000 in FY2023, \$619,030 in FY2024 and \$637,601 in FY2025: Replace existing primary cable that has reached the end of service life. An underground circuit assessment has identified the age and condition of all primary cable. The cable is prioritized and will be changed out proactively. This will enhance the overall reliability of the electric system.

Distribution Renewal and Replacement Plan - \$103,000 in FY2021, \$106,090 in FY2022, \$109,273 in FY2023, \$112,551 in FY2024 and \$115,927 in FY2025: Replacement of underground secondary connection boxes/blocks, overhead service cable/connections, and overhead/underground arrestors.

Distribution Automation Plan - \$103,000 in FY2021, \$106,090 in FY2022, \$109,273 in FY2023, \$112,551 in FY2024 and \$115,927 in FY2025: Install gang operated switches to improve sectionalizing of power lines and provide faster power restoration.

Switch Gear Replacement - \$154,500 in FY2021, \$159,135 in FY2022, \$163,909 in FY2023, \$168,826 in FY2024 and \$173,891 in FY2025: Replace existing SF6 pad mounted switchgear at various locations throughout the system with oil filled Vacuum Fault Interrupters (VFI). This project will create uniformity of all switchgears on the distribution system.

Electric Relocations Required by FDOT and Public Works Relocation Projects - \$206,000 in FY2021, \$212,180 in FY2022, \$218,545 in FY2023, \$225,102 in FY2024 and \$231,855 in FY2025: FDOT, City and County Public Works projects sometimes require relocation of electric facilities. Project ranges from road/bridge improvements or drainage/sewer/water main installations.

Capital Improvement Plan: FY2021-2025

Summary of Major Replacement Projects:

	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Storm Hardening Plan						
Overhead Line Rebuild (Isabella Blvd)	\$350,000					\$350,000
Overhead Line Rebuild (Jacksonville Drive)	\$700,000					\$700,000
Overhead Line Rebuild (Solana Road)		\$550,000				\$550,000
Overhead to Underground (Arden Way)		\$600,000				\$600,000
Overhead to Underground (West of Penman-2 nd Ave)			\$620,000			\$620,000
Overhead to Underground (East of Penman-13 th Ave)				\$640,000		\$640,000
Overhead to Underground (East of Penman-8 th Ave)					\$660,000	\$660,000
Subtotal - Storm Hardening Plan	\$1,050,000	\$1,150,000	\$620,000	\$640,000	\$660,000	\$4,120,000
Major Replacement Projects						
Convert OH to UG / Miscellaneous System Improvement	\$206,000	\$212,180	\$218,545	\$225,102	\$231,855	\$1,093,682
Cable Replacement Plan	\$566,500	\$583,495	\$601,000	\$619,030	\$637,601	\$3,007,626
Distribution Renewal and Replacement Plan	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927	\$546,841
Distribution Automation Plan	\$103,000	\$106,090	\$109,273	\$112,551	\$115,927	\$546,841
Switchgear Replacement Program	\$154,500	\$159,135	\$163,909	\$168,826	\$173,891	\$820,261
Electric Relocations Required by FDOT, City & County	\$206,000	\$212,180	\$218,545	\$225,102	\$231,855	\$1,093,682
Subtotal - Major Replacement Projects	\$1,339,000	\$1,379,170	\$1,420,545	\$1,463,162	\$1,507,056	\$7,108,933
TOTAL	\$2,389,000	\$2,529,170	\$2,040,545	\$2,103,162	\$2,167,056	\$11,228,933

Capital Improvement Plan: FY2021-2025

Project Title: Outage Management System

Department/Division: Beaches Energy Services / System Operations

Project Description and Reason Necessary:

In FY20, phase 1, 2, and 3 of Beaches Energy implementing an outage management system were completed. This consisted of installing an outage management system named Responder and a graphic work design solution, AUD. AUD provides Beaches Energy the ability to update the electric distribution model as changes are made in the field. Responder allows customers to call in with outages and predicts outage locations.

The next phase is to integrate the outage management system with devices in the field that can “talk” to our Operations Center; that is, if the device has an unexpected state change, it will send a signal that would then update Responder so the operators will know about an outage near real time when it occurs. This phase consists of two parts. Responder and SCADA will need to be configured to allow for interoperability between the two systems.

Phase 4: Integrate Responder outage management system with the existing SCADA system.

Final Phase: Develop in-house, leverage existing applications, or select a vendor that will provide the customer interface including an Integrated Voice Response (IVR) system and the ability to receive notifications via other means like SMS. The amount entered assumes we could leverage the existing application OneSolve Code Red. This is an existing cost already.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
SCADA Integration	\$100,000					\$100,000
External Communication	\$50,000					\$50,000
Total	\$150,000					\$150,000

Future Operating Budget Impact:

	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Small Utility License ELA+	\$47,500	\$47,500	\$48,925	\$48,925	\$48,925	\$241,775
SBS AUD Licensing	\$12,000	\$12,360	\$12,731	\$13,113	\$13,506	\$63,710
Software Maint. for Customer Interface	\$16,000	\$16,480	\$16,974	\$17,484	\$18,008	\$84,946
Total	\$75,500	\$76,340	\$78,630	\$79,522	\$80,439	\$390,431

Capital Improvement Plan: FY2021-2025

Project Title: Distribution Management System

Department/Division: Beaches Energy Services / System Operations

Project Description and Reason Necessary:

Purchasing, installing, and integrating a Distribution Management System (DMS) Application into the existing Outage Management System (OMS) and the Supervisor Control and Data Acquisition System (SCADA).

Beaches Energy is continually striving to offer its customers the best in electric service availability, advanced options when it comes to integrating the rapidly increasing Distributed Energy Resources (DERs), and optimizing the system to keep costs low. DMS is an application that analyzes all available data from the electric system including SCADA, an advanced metering infrastructure, and distribution automation. It uses this data to predict specific outage areas and determine advanced switching plans. It is also able to detect imminent failures; such as, using power quality data from substation relays to predict a load-tap changer failure. Furthermore, DMS provides capabilities for detailed resource models that accurately profile load and generations, provide price-sensitive forecasting, and interface with controllers for various types of DERs like rooftop solar. Finally, DMS allows BES to optimize its grid by providing capabilities for load profiling, volt/volt-ampere reactive optimization, and distribution power flow. In conclusion, this will improve storm outage restoration, support the rapid increase in DERs and support demands response, and defer capital investments.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Distribution Management System		\$50,000	\$300,000			\$350,000

Future Operating Budget Impact:

	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
System Software Licensing, Support & Upgrades			\$24,000			\$24,000

Capital Improvement Plan: FY2021-2025

Project Title: Regulatory Cyber & Physical Security

Department/Division: Beaches Energy Services / System Operations

Project Description and Reason Necessary:

In order to be compliant with North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) standards which in turn will help us provide reliable service to our customers and maintain our system.

Cyber & Physical Security: In late 2019 through a Department of Energy & American Public Power Association (APPA), a grant was awarded to Burns & McDonnell Engineering Company to score Beaches Energy Services on our Physical & Cyber Security Risks. Some minor vulnerabilities were discovered.

Annual Formal Security Review:

Burns & McDonnell recommended conducting an annual review of existing security measures including a review and inspection of existing electronic security systems hardware, devices, and databases. Evaluate if existing measures (including policies and procedures once established) appropriately mitigates current risks and threats and appropriately satisfies the security requirements of Beaches Energy Services. Annual review findings can assist with making educated decisions regarding anticipated security needs and developing business case documentation.

The cost of the annual review is budgeted within our Regulatory Compliance annual operating budget. The budgeted amounts below are an estimate of the cost of hardware, software, services, etc. to mitigate any non-compliance noted in the annual review.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Cyber & Physical Security	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Capital Improvement Plan: FY2021-2025

Project Title: Renovations at System Operations Building

Department/Division: Beaches Energy Services / System Operations

Project Description and Reason Necessary:

The System Operations Building staffs our NERC Certified System Operators & Dispatchers 24/7/365. The building contains the original kitchen, restrooms & landscaping from the construction completed over 30 years ago. This structure houses the personnel & equipment to allow for monitoring & controlling of the entire Beaches Energy Services Electric Service area.

During storm events we double the buildings staff working in the Control Room & staff an emergency phone bank with 8-10 call takers working 12 hour shifts in the conference room. Additionally we have added an area for social media monitoring & customer updates during these events for up to 4 people.

The original building design has the accommodations for only two toilets. During times of emergency or weather events we have near 20-25 people using these facilities. In addition the staff who is in the resting stage has to sleep on the floors. The kitchen area is outdated & is not properly designed for the additional staffing of this size.

Improvements needed are to add at least 1 shower, toilet & sink for the restrooms area. The kitchen needs an updated design to accommodate a firehouse style improvements to include a buffet type bar countertop & cabinets which will allow for food service for a group of that size. We currently have a 30 gal electric water heater & the kitchen appliances are fed by propane even though we have BES natural gas service to the building. The kitchen needs commercial grade cooking equipment, building needs new flooring. A bunk room is also needed as well as the interior & exterior paint & landscaping needs to be updated.

The propane tank needs to be removed due to it being a possible target for physical attacks which would cause extreme damage to the structure.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
System Operations Building Remodel		\$250,000				\$250,000
Additional Details/Repairs			\$25,000	\$25,000		\$50,000
Total		\$250,000	\$25,000	\$25,000		\$300,000

Capital Improvement Plan: FY2021-2025

Project Title: Substation 26kV Breaker & Relay Upgrades

Department/Division: Beaches Energy Services / Substation Distribution

Project Description and Reason Necessary:

Circuit breakers are required to provide system protection and isolation at the distribution level. The protective relays associated with each breaker provide protection of the breakers and all downstream or neighboring equipment. There are twelve (12) existing 26kV circuit breakers that use either SF6 or vacuum interrupters that are located inside the breakers. The existing interrupters can no longer be produced or rebuilt by the manufacturer. Currently, three (3) spare vacuum interrupters are available in inventory. The existing breakers and their protective relays are between 18 and 28 years old. The protective relays will be replaced with industry standard microprocessors relays:

FY 2021 Circuit Numbers – Ft Diego: 508, 509, 511, 512, 514, 518

FY 2021 Circuit Numbers – Guana: 525, 526, 527, 528, 529, 530

FY 2022 Circuit Numbers – Butler: 5C1, 5C2, 531, 533, 536, 539

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Engineering and Testing	\$200,000	\$100,000				\$300,000
26kV Circuit Breakers & Relays	\$210,000	\$210,000				\$420,000
Construction	\$226,000	\$117,000				\$343,000
Total	\$636,000	\$427,000				\$1,063,000

Capital Improvement Plan: FY2021-2025

Project Title: Substation Capacitor Bank Upgrades

Department/Division: Beaches Energy Services / Substation Distribution

Project Description and Reason Necessary:

Utilities utilize capacitor banks to control the efficiency of power flow within their electric system. The Florida Municipal Power Agency requires Beaches Energy Services (BES) to maintain a system power factor according to the transmission agreement with Florida Power & Light. In order to comply with this, BES has installed capacitor banks located in our substations that are connected to the distribution system. The banks are composed of several single capacitors connected in parallel aggregating to a specific size as determined by engineering. These individual units fail and lose capacitance over time resulting in poor performance of the capacitor bank. In order to maintain the required system power factor, these units must be replaced.

FY 2024 – Ft. Diego, Butler, and Jacksonville Beach Substations

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Fort Diego Substation				\$33,334		\$33,334
Butler Substation				\$33,333		\$33,333
Jacksonville Beach Substation				\$33,333		\$33,333
TOTAL				\$100,000		\$100,000

Capital Improvement Plan: FY2021-2025

Project Title: Substation Battery Bank Replacement

Department/Division: Beaches Energy Services / Substation Distribution

Project Description and Reason Necessary:

Battery banks serve as a backup power source for DC protection & control circuitry, which is used to operate substation equipment. The North American Electric Reliability Corporation (NERC) requires constant monitoring and testing of these banks. Battery bank life ranges from 12 to 20 years. BES is taking a proactive approach and recommendation of replacing Battery Banks at 15 years of age to prevent equipment failure.

FY 2022 – Jacksonville Beach Substation

FY 2023 – Ft. Diego Substation

FY 2025 – Butler Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Jacksonville Beach Substation		\$36,000				\$36,000
Ft. Diego Substation			\$38,000			\$38,000
Butler Substation					\$40,000	\$40,000
TOTAL		\$36,000	\$38,000		\$40,000	\$114,000

Capital Improvement Plan: FY2021-2025

Project Title: Substation Capacitor Bank Relay Upgrades

Department/Division: Beaches Energy Services / Substation Distribution

Project Description and Reason Necessary:

The relays associated with the protection and control of our substation capacitor banks have passed their expected life span of 20 years. Parts are obsolete and service is nonexistent, this project will replace six (6) protective relays and control equipment (two each at Butler, Jacksonville Beach, and Ft. Diego Substations). Engineering for Jacksonville Beach sub and Ft. Diego sub has already been completed. Upgrading and replacement is necessary to continue reliable control of our capacitor banks for proper system power factor control.

FY 2021 – Butler, Jacksonville Beach, and Ft. Diego Substations

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Butler Substation: Engineering	\$10,000					\$10,000
Butler Substation: Construction	\$30,000					\$30,000
Jacksonville Beach Substation: Construction	\$30,000					\$30,000
Ft. Diego Substation: Construction	\$30,000					\$30,000
TOTAL	\$100,000					\$100,000

Capital Improvement Plan: FY2021-2025

Project Title: Substation Transformers

Department/Division: Beaches Energy Services / Substation Distribution

Project Description and Reason Necessary:

Recent events in Beaches Energy Services' system reinforced the need for an additional/spare substation transformer for the BES system as well as planned transformer replacements. The spare/planned replacement concept is especially critical during contingencies and emergency situations for switching feeders and customer loads to address system disturbances and outages. One of the original 50/56 MVA distribution substation power transformers that was installed in 1982 will need to be replaced and then evaluated to be a possible spare. BES' targeted first replacement is Ft. Diego TR-1 due to maintenance history and operational stress. However, a planned replacement transformer could be "plugged-in" to replace any one of BES' ten distribution substation power transformers since we standardized on rating and capability. The exact transformer to replace is difficult to determine but the need to budget for and procure a transformer is key since the manufacture's lead-time is approximately one year. Once the first of the original three transformers is replaced, BES intends to follow suit with the remaining two transformers within a five year period.

Engineering with the Construction and Maintenance Division will evaluate which transformer will be replaced.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
50/56 MVA Power Transformer			\$1,000,000			\$1,000,000
Engineering, Testing & Commissioning			\$125,000			\$125,000
Construction			\$375,000			\$375,000
TOTAL			\$1,500,000			\$1,500,000

Capital Improvement Plan: FY2021-2025

Project Title: Motor Switch Replacement

Department/Division: Beaches Energy Services / Substation Distribution

Project Description and Reason Necessary:

Motor-Operated Switches (MOS) are used for isolating and disconnecting substation power transformers in order to conduct maintenance, testing, and system restoration and reconfiguration during outages.

BES has identified the need to replace 14 MOS at four of its six substations due to a combination of age, degradation, and maintenance issues. Since the 14 MOS have reached their end of useful and practical life, replacement is necessary to ensure the reliability and safe operation of Beaches Energy Services' electric system.

Improved substation design and equipment prompted BES to reevaluate the current application of its MOS on a per-substation basis. Engineering recommendations are to replace eight of the 14 MOS with like for like equipment, and upgrade the remaining six MOS to Circuit Switchers to align with the preferred industry solution for substation power transformer protection and isolation.

Engineering for 10 of the 14 MOS has been completed. Procurement of all major equipment was completed in FY2017. The remaining engineering-procurement of construction materials, and installation of major equipment will be completed in FY2021 and FY2022.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
MOS Replacement	\$150,000					\$150,000
Ft. Diego Circuit Switcher Engineering and Testing	\$80,000					\$80,000
Ft. Diego MOS Replacement	\$150,000					\$150,000
Butler Circuit Switcher Engineering and Testing		\$83,000				\$83,000
Butler MOS Replacement		\$155,000				\$155,000
TOTAL	\$380,000	\$238,000				\$618,000

Capital Improvement Plan: FY2021-2025

Project Title: Transmission Line Protective Relay Upgrades

Department/Division: Beaches Energy Services / Substation Distribution (138kV) & Substation Transmission (230kV)

Project Description and Reason Necessary:

Protective relays provide protection from incipient faults such as lightning strikes and equipment malfunctions on the transmission system. The existing electromechanical relays are nearly 40 years old and need to be upgraded to more capable and modern microprocessor relays. As the industry has moved towards microprocessor relays, they have proven to be more versatile given their processing speed and capability to be customized to a particular operational application.

Beaches Energy Services, as a transmission owner, is regulated by North American Electric Reliability Corporation (NERC). Given the regulatory standards that transmission providers must comply with to provide secure and reliable operation of the bulk electric system, the existing electromechanical relays must be replaced.

FY 2021 – Fort Diego Substation to Butler Substation Line 803

FY 2022 – Jacksonville Beach Substation to Butler Substation Line 802

FY 2023 – Sampson Substation to JEA-Switzerland Substation Line 924

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
138kV 803 Line	\$200,000					\$200,000
138kV 802 Line		\$250,000				\$250,000
230kV 924 Line			\$250,000			\$250,000
TOTAL	\$200,000	\$250,000	\$250,000			\$700,000

Cost Summary by Division

	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Substation Distribution (1204)	\$200,000	\$250,000				\$450,000
Substation Transmission (1229)			\$250,000			\$250,000
TOTAL	\$200,000	\$250,000	\$250,000			\$700,000

Capital Improvement Plan: FY2021-2025

Project Title: Transformer Differential Protective Relay Upgrades

Department/Division: Beaches Energy Services / Substation Distribution (138kV) & Substation Transmission (230kV)

Project Description and Reason Necessary:

Transformer differential protective relays provide protection from internal transformer faults caused by internal environmental conditions coupled with external system events. Transformer differential protective relays are the first line of defense in detecting and isolating transformer faults and are vital in protecting a utilities' most expensive physical asset, the substation power transformer. The existing electromechanical relays used in this application are nearly 40 years old and need to be upgraded to more capable and modern microprocessor relays. As the industry has moved towards microprocessor relays, they have proven to be more versatile given their processing speed and capability to be customized to a particular operational application.

Beaches Energy Services, as a transmission owner and distribution provider, is regulated by North American Electric Reliability Corporation (NERC). Given the regulatory standards that we must comply with to provide secure and reliable operation of the bulk electric system and distribution system, the existing electromechanical relays must be replaced.

FY 2022 – Sampson 230kV Transformer TR-1 Differential Relaying
FY 2022 – Butler 138kV Transformer TR-1 & TR 2 Differential Relaying
FY 2023 – Fort Diego 138kV Transformer TR-1 Differential Relaying
FY 2024 – Fort Diego 138kV Transformer TR-2 Differential Relaying
FY 2025 – Jax Beach 138kV Transformer TR-1 Differential Relaying

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Sampson TR-1		\$230,000				\$230,000
Butler TR-1 & TR-2		\$460,000				\$460,000
Ft Diego - TR1			\$236,900			\$236,900
Ft Diego - TR2				\$244,007		\$244,007
Jax Beach TR-1					\$251,327	\$251,327
Total		\$690,000	\$236,900	\$244,007	\$251,327	\$1,422,234

Cost Summary by Division

	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Substation Distribution (1204)		\$460,000	\$236,900	\$244,007	\$251,327	\$1,192,234
Substation Transmission (1229)		\$230,000				\$230,000
TOTAL		\$690,000	\$236,900	\$244,007	\$251,327	\$1,422,234

Capital Improvement Plan: FY2021-2025

Project Title: 230kV and 138kV Circuit Breaker Upgrades

Department/Division: Beaches Energy Services / Substation Distribution (138kV) & Substation Transmission (230kV)

Project Description and Reason Necessary:

There is one (1) 138kV breaker at Fort Diego substation nearing 30 years old. Additionally, there are two (2) 138kV breakers and one (1) 230kV breaker at Sampson substation that are nearing 30 years old. Finding replacement parts has become challenging. Industry recommends breaker replacement at 30 years of service. Breakers are designed to interrupt faults detected by protective relays and provide a means of equipment isolation during normal and emergency operations. Misoperations are monitored by the North American Electric Reliability Corporation (NERC) via the Florida Reliability Coordinating Council (FRCC). Failure to maintain breaker equipment can lead to misoperations of the breaker, which can lead to instability of the bulk electric system and possible fines by NERC/FRCC. The reliability of these breakers must not be compromised.

FY 2021 - Sampson Circuit Breakers: 8W85, 805N & 805NT1

FY 2023 - Fort Diego Circuit Breaker: 806W

FY 2025 - Butler Circuit Breakers: 803S, 803T1, 802T2, 802N

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Engineering, Testing & Commissioning	\$80,000		\$30,000		\$100,000	\$210,000
138kV Circuit Breakers	\$130,000		\$69,000		\$293,000	\$492,000
230kV Circuit Breaker	\$100,000					\$100,000
Construction	\$75,000		\$27,000		\$113,000	\$215,000
TOTAL	\$385,000		\$126,000		\$506,000	\$1,017,000

Cost Summary by Division

	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Substation Distribution (1204)			\$126,000		\$506,000	\$632,000
Substation Transmission (1229)	\$385,000					\$385,000
TOTAL	\$385,000		\$126,000		\$506,000	\$1,017,000

Capital Improvement Plan: FY2021-2025

Project Title: Transmission Line Hardware Renewal and Replacement

Department/Division: Beaches Energy Services / Substation Transmission

Project Description and Reason Necessary:

Some line sections of the transmission system are nearly 40 years old. In January 2020, all line sections were visually & infrared inspected for rusted/loose bolts, and the mechanical integrity of: brackets, guy wires, conductors, pole condition, insulators, and other equipment necessary for the safe and reliable operation of the transmission system.

Upon analysis and review of the inspection results, BES will develop a plan to prioritize construction and maintenance efforts to mitigate issues identified during the inspection. This budget line item allows BES to proactively address its transmission line hardware issues. This approach will allow BES to proactively identify and resolve transmission hardware issues to ensure the delivery of safe and reliable electric service to our community.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Transmission Line Hardware Renewal and Replacement	\$500,000	\$1,000,000	1,030,000	\$1,060,900	\$1,092,727	\$4,683,627
Engineering	\$50,000	\$100,000	\$103,000	\$106,090	\$109,273	\$468,363
TOTAL	\$550,000	\$1,100,000	\$1,133,000	\$1,166,990	\$1,202,000	\$5,151,990

Capital Improvement Plan: FY2021-2025

Project Title: Disturbance Monitoring and Reporting

Department/Division: Beaches Energy Services / Substation Transmission

Project Description and Reason Necessary:

Beaches Energy Services (BES) is required to be compliant with North American Electric Reliability Corporation (NERC) reliability standard PRC-002-2. NERC PRC-002-2 requires that transmission owners assess and identify where to monitor and record disturbances on the Bulk Electric System. In 2016, BES engineering performed the necessary calculations and identified the Sampson 230kV bus as the only location required to have disturbance monitoring and recording equipment per PRC-002-2. BES is required to have the disturbance monitoring and recording equipment in service **no later than** July 1, 2022. Upon completion of existing projects at Sampson substation in late 2020, BES will immediately commence coordinating a turn-key solution with the intention of completing this project in early 2021.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Disturbance Monitoring & Reporting Turn-key Solution	\$150,000					\$150,000
TOTAL	\$150,000					\$150,000

Capital Improvement Plan: FY2021-2025

Project Title: Regulatory Compliance Plan

Department/Division: Beaches Energy Services / Regulatory Compliance

Project Description and Reason Necessary:

In order to be compliant with North American Electric Reliability Corporation (NERC) Critical Infrastructure Protection (CIP) standards, which in turn will help us, provide reliable service to our customers and maintain our system.

Funding Source: Beaches Energy Services Operating Revenues

<i>Annual Projects</i>

Consulting Fees \$100,000 in FY2021 - FY2025: NERC continues to develop and modify the bulk electric system requirements. Consulting services would help aid in the process of development of policies and procedures, risk assessments, CIP administration and evidence preparations and document classification policy development. These services include: inventory assessment, policy and procedure development, physical security review, electronic security and network design review, information protection review, asset ownership review, low impact facilities NERC CIP compliance gap analysis, and medium impact facilities NERC CIP compliance gap analysis.

Centralized TOP (Transmission Operator) Agreement \$550,000 annual operating cost in FY2021 – FY2025: In preparation for the enforcement of NERC CIP version 5, BES has been working with FMPPA on developing a response to satisfy these requirements. As a transmission owner/operator that has critical assets that impact the bulk electric system, BES must initiate measures that are mandated by NERC and FRCC. The new required CIP Low Impact TOP Services are included in FY2021.

Regulatory Compliance Plan Summary:

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Consulting Fees	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Centralized TOP - Annual Operating Costs	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$2,750,000
TOTAL	\$650,000	\$650,000	\$650,000	\$650,000	\$650,000	\$3,250,000

Capital Improvement Plan: FY2021-2025

Project Title: Natural Gas Distribution System

Department/Division: Beaches Energy Services / Natural Gas

Project Description and Reason Necessary:

The infrastructure for the natural gas distribution system growth may include service lines, main extensions, meter sets, and conversions of equipment; if determined feasible. The South Loop extension added in FY2017; and the main extension between Ponte Vedra Blvd. and Palm Valley completed FY2019, will allow Beaches Energy to continue to generate substantial growth while expanding its commercial and residential customer base.

Funding Source: Natural Gas Beaches Energy Services Operating Revenues

Cost Item	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Capital Improvements	\$140,000	\$140,000	\$140,000	\$140,000	\$140,000	\$700,000

Capital Improvement Plan: FY2021-2025

Information Systems, Finance, & Human Resources Departments							
		2021	2022	2023	2024	2025	Total
Funding Sources:							
General Capital Projects Fund IT Reserve	315	\$ 502,865	\$ 328,837	\$ 89,650	\$ 864,150	\$ 299,050	\$ 2,084,552
Gen. Capital Projects Fund Utility Billing Reserve	315	7,975	-	-	-	-	7,975
Gen. Cap. Projects Fund Building Systems Reserve	315	389,800	769,289	100,000	100,000	100,000	1,459,089
Gen. Capital Projects Fund Time Clock Reserve	315	32,000	56,000	-	12,600	-	100,600
Operations & Maintenance Fund	550	-	38,000	-	-	-	38,000
Total CIP Funding Sources		\$ 932,640	\$ 1,192,126	\$ 189,650	\$976,750	\$399,050	\$3,690,216
Expenses:							
	Fund						
Information Systems:							
Information Systems Master Plan	315	\$ 160,000	\$ 210,000	\$ -	\$ 775,000	\$ 210,000	\$ 1,355,000
Annual Computer Replacement Plan	315	90,150	89,950	89,650	89,150	89,050	447,950
Enterprise Resource Planning System	315	252,715	28,887	-	-	-	281,602
		502,865	328,837	89,650	864,150	299,050	2,084,552
Finance-Utility Billing:							
Major Equipment Replacements	315	7,975	-	-	-	-	7,975
		7,975	-	-	-	-	7,975
Finance-Property & Procurement:							
Vehicle Replacement Program	550	-	38,000	-	-	-	38,000
Major Bldg Systems repairs/replacements	315	339,800	719,289	50,000	50,000	50,000	1,209,089
Major Bldg Systems repairs/replacements (not capital)	315	50,000	50,000	50,000	50,000	50,000	250,000
		389,800	807,289	100,000	100,000	100,000	1,497,089
Human Resources:							
Time Clock Replacement Program	315	32,000	56,000	-	12,600	-	100,600
		32,000	56,000	-	12,600	-	100,600
Total CIP - Information Systems, Finance, & Human Resources		\$932,640	\$1,192,126	\$189,650	\$976,750	\$399,050	\$3,690,216

Capital Improvement Plan: FY2021-2025

Project Title: Information Systems Master Plan

Department/Division: Information Systems/Information Systems

Project Description and Reason Necessary: In 2011, the City implemented a master plan to guide the purchase and replacement of its information technology systems. Phase 1 of this plan included the purchase and installation of equipment at an offsite location that permits the City to continue to operate its information systems in the event of a disaster. Phase 2 of the plan consists of the routine replacement/upgrading of the following equipment:

2021

Update VxRail/Extend Service Contract - \$100,000: We purchased the current VxRail System in September 2016 and expanded capacity in 2019. This is a hyper-converged system that combines server, storage, and networking technology into one system. The VxRail has the flexibility for future integration and the ability to grow in measured steps for further expansion. At least every five years, we need to evaluate the need for expansion or updates to the capabilities on the VxRail hardware platform. This system houses the City's virtual server infrastructure, including the file server, print server, GIS systems, ERP software, and all other operational software.

Replace IBM Power 720+ Server - \$60,000: The City's current IBM server was purchased in 2015. This system houses the SunGard software system. The expected life had been eight years, but the vendor notified the City that it will no longer support this server after December 2020.

2022

Replace Switches - \$200,000: A switch moves data traffic between locations within the confines of the city network. We replaced the switches used to distribute data traffic to the desktop computers in 2017. Based on a 5-year life expectancy, we need to replace the switches again in 2022. *This purchase will not produce any future operating budget impact for annual maintenance because we will purchase the equipment with a 5-year warranty.*

Replace E-Mail Filter - \$10,000: We purchased the current e-mail filter in 2017 and it is scheduled for replacement in 2022 based on the 5-year network equipment replacement plan. *Annual maintenance costs will remain unchanged.*

2024

Replace EIS Servers at Police Department - \$175,000: We purchased the current EIS Servers in 2019. The EIS servers house the Police Department's dispatch, report generating, evidence tracking and operational software. With a 5-year life expectancy, we scheduled these servers for replacement in 2024. *There are no current or expected future budget impacts, as we purchase the equipment with a 5-year warranty.*

Replace VxRail System - \$600,000: We purchased the current VxRail System in 2016, and expanded capacity in 2019 and again in 2021, as well as extending the service contract in 2021 for an additional 3-year term. The VxRail system houses the City's virtual server infrastructure, including the file

Capital Improvement Plan: FY2021-2025

server, print server, GIS systems, ERP software, and all other operational software. *There are no current or expected future budget impacts, as we purchase the equipment with a 5-year warranty.*

2025

Replace Core Routers - \$150,000: Routers control the flow and volume of data traffic between intersection points (nodes). The City's primary nodes are City Hall, O&M Facility, Police Department, and Parks Department. We purchased the current core routers in 2020. With a 5 to 6-year life expectancy, the routers are scheduled for replacement in 2025. *Annual maintenance costs will remain unchanged.*

Replace Firewalls - \$60,000: Firewalls are physical appliances containing software that protects data and data systems from outside intrusions such as viruses, hackers, and other destructive actions. We purchased the current firewalls in 2020. The current models will reach end-of-life in 2025 and will need to be replaced/upgraded. *Annual maintenance costs will remain unchanged.*

Anticipated 10-year replacement cycle:

Project	2021	2022	2023	2024	2025	2026	2027	2028	2029
Replace Core Routers					X				
Replace EIS Servers (Police Department)				X					X
Replace Firewalls					X				
Replace Switches		X					X		
Replace E-Mail Filter		X					X		
Update VxRail	X								
Replace VxRail				X					

Funding Source: General Capital Projects Fund via transfers from General Fund, Electric, Water/Sewer, and Leased Property Funds

Project	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Replace Core Routers					\$150,000	\$150,000
Replace Firewalls					\$60,000	\$60,000
Update VxRail	\$100,000					\$100,000
Replace Switches		\$200,000				\$200,000
Replace E-Mail Filter		\$10,000				\$10,000
Replace EIS Servers				\$175,000		\$175,000
Replace VxRail				\$600,000		\$600,000
Replace IBM Server	\$60,000					\$60,000
TOTAL	\$160,000	\$210,000	\$0	\$775,000	\$210,000	\$1,355,000

Capital Improvement Plan: FY2021-2025

Project Title: Annual Computer Replacement Plan

Department/Division: Information Systems/Information Systems

Project Description and Reason Necessary: The Information Systems Master Plan includes a 5-year replacement cycle for computers in order to maintain currency in technology throughout the city.

Maintaining current technology assures the interoperability of the City's software and operating systems with those of other federal, state and local agencies with whom the City exchanges information. This also helps eliminate the need to replace computers on an emergency basis and minimizes staff downtime caused by unplanned computer replacements or repairs.

All costs are based on FY2020 estimated pricing.

Funding Source: General Capital Projects Fund via transfers from General Fund, Electric, Water/Sewer, and Leased Property Funds

By Department:	FY2021		FY2022		FY2023		FY2024		FY2025		Total	
	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
BES	13	\$18,800	13	\$17,600	13	\$17,050	2	\$1,700	5	\$4,750	47	\$59,900
City Manager	1	\$850	0	\$0	3	\$4,850	3	\$6,000	1	\$850	8	\$12,550
City Clerk	2	\$2,200	0	\$0	2	\$1,700	3	\$2,550	0	\$0	7	\$6,450
Finance	4	\$4,400	16	\$19,100	12	\$14,700	10	\$13,300	5	\$4,750	47	\$56,250
IT	1	\$850	4	\$4,900	11	\$11,000	10	\$11,000	5	\$4,250	31	\$32,000
HR	1	\$850	3	\$2,550	0	\$0	5	\$5,750	0	\$0	9	\$9,150
Parks	2	\$2,200	5	\$4,250	7	\$6,450	6	\$5,100	1	\$850	21	\$18,850
Planning	3	\$4,050	2	\$2,200	6	\$5,100	3	\$3,050	1	\$1,350	15	\$15,750
Police	24	\$42,450	18	\$31,050	14	\$18,700	20	\$26,900	45	\$62,900	121	\$182,000
PW	10	\$13,500	8	\$8,300	9	\$10,100	11	\$13,800	8	\$9,350	46	\$55,050
TOTAL	61	\$90,150	69	\$89,950	77	\$89,650	73	\$89,150	71	\$89,050	351	\$447,950

Capital Improvement Plan: FY2021-2025

By Device Type:	FY2021		FY2022		FY2023		FY2024		FY2025		Total	
	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost	Qty	Cost
Engineer Desktop	3	\$6,900	0	\$0	4	\$9,200	1	\$2,300	0	\$0	8	\$18,400
Laptop w/dock	19	\$25,650	23	\$31,050	15	\$20,250	23	\$31,050	7	\$9,450	87	\$117,450
Rugged	22	\$41,800	15	\$28,500	6	\$11,400	8	\$15,200	24	\$45,600	75	\$142,500
Laptop 2in1	0	\$0	0	\$0	4	\$8,000	5	\$10,000	0	\$0	9	\$18,000
Standard Desktop	16	\$13,600	28	\$23,800	48	\$40,800	36	\$30,600	40	\$34,000	168	\$142,800
Engineer Laptop	1	\$2,200	3	\$6,600	0	\$0	0	\$0	0	\$0	4	\$8,800
TOTAL	61	\$90,150	69	\$89,950	77	\$89,650	73	\$89,150	71	\$89,050	351	\$447,950

NOTE: The annual replacement schedule increased from \$70,000 to \$90,000 this year. We may need to consider increasing the transfers to this reserve.

Capital Improvement Plan: FY2021-2025

Project Title: Enterprise Resource Planning System

Department/Division: Information Systems/Information Systems

Project Description and Reason Necessary: Enterprise Resource Planning (ERP) is a business technology term for an information system based on a common database and software tools that enable information to be easily accessed, compared and shared throughout an organization. In 2017, we began implementation of an integrated, Windows-based ERP. We are implementing the ERP in two stages over approximately a 6-year period.

Stage 1: City Council approved a contract with Tyler Technologies in 2016 for the purchase and implementation of their Munis software system, which includes financial, human resources, payroll and utility billing modules. Full implementation of Stage 1 applications will be completed in 3 phases:

- Phase 1- Financials – online April 2018
- Phase 2 - Human Resources and Payroll – target online date July 2020
- Phase 3 - Utility Billing – target online date January 2021

Stage 2: This stage includes the purchase of GIS-based and mobile applications, including planning and development, permitting, business licenses, work orders and enterprise asset management. At the conclusion of Stage 1 implementation, the City will conduct a needs assessment and evaluate business processes for Stage 2 applications. Funding for this project is being accumulated via yearend transfers.

Funding Source: General Capital Projects Fund via transfers from the General Fund

	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Stage 1							
• Software	\$564,622	\$50,939					\$50,939
• Hardware	\$180,350						\$0
• Services	\$1,330,772	\$101,776	\$28,887				\$130,663
Stage 2							
• Consulting Services		\$100,000					\$100,000
• Software, Hardware, & Services			TBD	TBD			
TOTAL	\$2,075,744	\$252,715	\$28,887	TBD	\$0	\$0	\$281,602

Capital Improvement Plan: FY2021-2025

Project Title: Utility Billing – Major Equipment Replacement Program

Department/Division: Finance/Utility Billing

Project Description and Reason Necessary: The Utility Billing division of the Finance Department operates specialized equipment needed for customer billing, payment receipting, and postage processing. The cost of this equipment makes it important to plan for and set aside reserves for its replacement. Within the next five years, the following equipment will need to be replaced:

- Neopost Postage Machine - Utility Billing utilizes mail-metering equipment to weigh and prepare postage for the mailing of all City department mail. The current equipment was purchased in October 2016 and will no longer be supported by the manufacturer, Neopost, after October 2021.

There will be no future impact on the operating budget as this would be a replacement machine and monies are already included in the operating budget for maintenance.

Funding Source: General Capital Project Fund Utility Billing Reserves

	FY2021	FY2022	FY2023	FY2024	FY2025	5-Year Total SUMMARY TOTAL
Balance, beginning of year:	\$138,079	\$130,104	\$130,104	\$130,104	\$130,104	<i>Begin:</i> \$138,079
Deposits , from Finance Internal Service Fund	\$0	\$0	\$0	\$0	\$0	<i>Add:</i> \$0
Est. Available Balance	\$138,079	\$130,104	\$130,104	\$130,104	\$130,104	<i>Total:</i> \$138,079
Withdrawals:						
• Neopost Postage Machine	\$7,975					<i>Less:</i> \$7,975
Balance, end of year:	\$130,104	\$130,104	\$130,104	\$130,104	\$130,104	<i>End:</i> \$130,104

Capital Improvement Plan: FY2021-2025

Project Title: Vehicle Replacement Program

Department/Division: Finance/Property & Procurement

Project Description and Reason Necessary: This is a program to replace vehicles due to age and condition while maintaining cost-effective fleet performance. Vehicles recommended for replacement are identified based on a combination of mileage, age, condition and cost-effective performance. The preferred replacement vehicle style is the Ford F250 SD ¾ ton pickup truck.

Funding Sources: General Fund and Operations and Maintenance Fund

Division (FY Replacement)	Fund Source	Vehicle #	Model Year	Description	Mileage 3/1/2020	Estimated Replacement Cost
Property and Procurement (FY21)	550	#312	2007	Ford F150 Pickup	134,868	\$38,000
TOTAL						\$38,000

Vehicle Replacement Summary by Funding Source:

	FY2021	FY2022	FY2023	FY2024	FY2025	Total
General Fund						\$0
Operations and Maintenance Fund		\$38,000				\$38,000
TOTAL	\$0	\$38,000	\$0	\$0	\$0	\$38,000

Capital Improvement Plan: FY2021-2025

Project Title: Buildings and Systems – Repair/Replacement/Maintenance

Department/Division: Finance/Property & Procurement

Project Description and Reason Necessary: The Property and Procurement Division is responsible for the management and maintenance of City-owned properties.

	Location	Address
1	City Hall	11 North Third St
2	Police Headquarters	101 Penman Rd
3	O&M Building	1460-A Shetter Avenue
4	Animal Control-Police Bldg.	1460-B Shetter Avenue
5	Meter Shop	1460-C Shetter Avenue
6	Garage	1460-D Shetter Avenue
7	Fire Station 1	325 2nd Avenue South
8	Fire Station 2	2500 South Beach Pkwy
9	Community Services Center	850 6th Avenue South
10	ARC Building	321 Penman Rd
11	Safe Harbor Restaurant	2510 2nd Avenue North
12	Archive Building	337 1st Avenue South
13	Seawalk Pavilion	75 North First Street
14	Parks and Recreation	2508 South Beach Parkway
15	Carver Center	777 5 th Avenue South
16	Golf Course – Club House	605 S. Penman Rd
17	Golf Course – Maintenance Bldgs	605 S. Penman Rd
18	Wingate Park Facilities	277 S. Penman Rd
19	Tennis Center	218 16 th Avenue South
20	Ocean Front Restrooms	2 nd Avenue North 5 th Avenue North Oceanfront Park
21	H. Warren Smith Memorial Cemetery	1538 2 nd Avenue North

Each building is inspected by City staff bi-annually to achieve desired maintenance and safety standards. Inspection includes thorough examination of the major building components. Those components are the roofing system, the heating ventilation and air conditioning (HVAC) system, the floor covering, the interior and exterior wall surfaces, the plumbing system and the electrical system. The first four components require replacement over time as each of these components has a limited useful life. Roofing systems and HVAC systems typically have useful lives between fifteen (15) years and twenty (20) years, whereas wall and floor surfaces can last between twenty (20) to twenty-five (25) years. Plumbing and electrical components have longer lifespans and typically do not require replacement over time. These are maintained through periodic inspection.

Capital Improvement Plan: FY2021-2025

The following capital improvements are projected over the next five years:

HVAC Systems:

Effective regular HVAC system maintenance programs can extend the life of the system beyond the typical fifteen (15) to twenty (20) years lifespan. Although all of our current systems are operating effectively, many of our systems have exceeded their expected useful lifespans. Following replacements are planned over the next five years based on age of current equipment:

HVAC Replacement Schedule						
	2021	2022	2023	2024	2025	TOTALS
Archives	\$ 6,900					\$ 6,900
Golf Cart Barn	\$ 3,450					\$ 3,450
Community Center	\$ 66,700					\$ 66,700
Water Plant 2	\$ 2,300					\$ 2,300
Animal Control	\$ 11,500					\$ 11,500
Comm Services	\$ 19,550					\$ 19,550
Golf Maintenance	\$ 26,450					\$ 26,450
Wingate Baseball	\$ 6,900					\$ 6,900
Carver Center	\$ 31,050					\$ 31,050
Cemetery		\$ 3,450				\$ 3,450
Gonzalez Park		\$ 5,750				\$ 5,750
Police Property		\$ 13,800				\$ 13,800
Wingate Football		\$ 19,550				\$ 19,550
Police Dept		\$155,250				\$155,250
Huguenot Park		\$ 8,050				\$ 8,050
Lifeguard Station		\$ 21,850				\$ 21,850
Pollution Control		\$ 48,300				\$ 48,300
TOTALS	\$174,800	\$276,000	\$0	\$0	\$0	\$450,800

Capital Improvement Plan: FY2021-2025

Animal Control Kennels:

Refinish existing kennel area in the O&M animal control building located at 1460B Shetter Avenue. The scope of the work is as follows:

- Prep floors, walls, ceilings, doors and frames to include pressure washing, scraping loose paint, sanding and skimming as necessary.
- Repaint ceilings, walls and doors.
- Recoat floors with epoxy paint with non-slip finish.

This effort will rejuvenate the existing kennels in the heavily used animal control building. The approximate cost is \$25,000.

O&M Video Management System & Cameras:

Replace existing outdated CCTV cameras at the O&M facility and integrate new cameras to the existing video management system infrastructure. The solution will include the Network Video Recorder, management software, eighteen HD IP cameras with new cabling, and wireless network. Integrating into the existing video management system infrastructure will simplify management of the system, decrease maintenance costs, improve support speed, and allow employees to be knowledgeable on a standardized camera interface throughout the city. The approximate cost is \$90,000.

O&M Generator Replacement:

The generator and transfer switch at O&M are nearing the end of their useful life. The replacement generator is a new Caterpillar C15 500kW Diesel Engine Generator Set, Rated Standby 480 Volt, 3 Phase, 60Hz Tier 3 with a Siemens Utility Switchgear (Siemens Sm@rtGear Low Voltage Switchgear). The C15 diesel generator sets have been developed for mission critical, standby and prime applications. The engine produces reliable power and is certified 'Low Fuel Consumption'. The Low voltage switchgear is preconfigured, preprogrammed and factory tested metal-enclosed switchgear that provides out-of-the-box remote monitoring, configuration and control of the generator. The estimated replacement cost is \$393,289.

Physical Facility Security:

Funds to install physical security devices in City of Jacksonville Beach facilities. The City will develop a methodology for prioritizing city facilities based on their physical security risk. Security assessments will be conducted and facilities prioritized based on physical security risk. Existing security infrastructure such as cameras, locks and alarm systems may be upgraded and/or supplemented to address comprehensive citywide security needs. Annual estimated cost is \$50,000.

Interior and Exterior Wall Surfaces:

The combined area of the interior and exterior wall surfaces of the above-listed buildings exceeds 200,000 square feet. The City intends to paint approximately 20,000 square feet each year for the succeeding ten years. Approximate combined total cost to paint all buildings is estimated at \$250,000. Annual improvement would therefore cost approximately \$25,000 each year.

Capital Improvement Plan: FY2021-2025

Funding Sources: General Capital Projects Fund via transfers from the General Fund, Leased Facilities, Electric and Water/Sewer Funds.

General Capital Projects Fund – Building Maintenance Reserve Funding Progress:

	FY2021	FY2022	FY2023	FY2024	FY2025	5-Year SUMMARY TOTAL
Balance, beginning of year:	\$800,927	\$1,015,127	\$584,838	\$823,838	\$1,062,838	<i>Begin:</i> \$800,927
Deposits , from General Fund, Electric, Water/Sewer, & Leased Facilities	\$604,000	\$339,000	\$339,000	\$339,000	\$339,000	<i>Add:</i> \$1,960,000
Est. Available Balance	\$1,404,927	\$1,354,127	\$923,838	\$1,162,838	\$1,401,838	<i>Total:</i> \$2,760,927
Withdrawals:						
• HVAC Replacements	\$174,800	\$276,000				
• Animal Control Kennels	\$25,000					
• Video Management System & Cameras at O&M Facility	\$90,000					
• Generator Replacement at O&M Facility		\$393,289				
• Interior and Exterior Wall Surface Painting						
• Physical Facility Security Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	<i>Less:</i> \$1,209,089
SUBTOTAL CAPITAL	\$339,800	\$719,289	\$50,000	\$50,000	\$50,000	
• Interior and Exterior Wall Surface Painting	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	
• Minor Electrical, HVAC, Painting, and Plumbing Projects	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	<i>Less:</i> \$250,000
SUBTOTAL OPERATING	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	
Balance, end of year:	\$1,015,127	\$584,838	\$823,838	\$1,062,838	\$1,301,838	<i>End:</i> \$1,301,838

Capital Improvement Plan: FY2021-2025

Project Title: Time Clock Replacement Program

Department/Division: Human Resources

Project Description and Reason Necessary: The City introduced Time Clocks in 2018 to eliminate manual payroll data entry and to improve reporting accuracy. The Expected lifecycle of a Time Clock is up to four years. It is recommended that warranties match expected lifecycle as to minimize downtime when failures occur. Since July 2018, there have been five clock failures that required the item to be returned to the manufacturer, a process that takes at least 10 business days. At full Clock deployment, we anticipate up to six warranty returns per year. Because the initial Clocks were not purchased with extended warranties, the City will procure annual maintenance agreements for the existing Clocks.

To further mitigate Clock downtime, it is suggested that at least two spare Clocks be pre-configured and ready for hot-swap/install when failure/warranty requirement occurs. Using this approach, Clock outage at any COJB location should never be longer than the time necessary to physically swap the failed clock. Current operational footprint across COJB is 22 devices. Minimum total inventory is recommended at 25; two for hot-swap plus one for possible emerging requirements. Replacement cycle of current Clocks would be completed by FY2022 and would start over in FY2024.

Funding Source: General Capital Project Fund Time Clock Reserve via transfers from Human Resources Fund

	FY2021	FY2022	FY2023	FY2024	FY2025	5-Year Total SUMMARY TOTAL
Balance, beginning of year:	\$48,000	\$36,000	\$0	\$20,000	\$27,400	<i>Begin:</i> \$48,000
Deposits, from Human Resources Internal Service Fund	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	<i>Add:</i> \$100,000
Est. Available Balance	\$68,000	\$56,000	\$20,000	\$40,000	\$47,400	<i>Total:</i> \$148,000
Withdrawals:						
Time Clock Replacement (Device Count)	\$32,000 (8)	\$56,000 (14)		\$12,600 (3)		<i>Less:</i> \$100,600
Balance, end of year:	\$36,000	\$0	\$20,000	\$27,400	\$47,400	<i>End:</i> \$47,400

Future Operating Budget Impact:

Item	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Existing Time Clock Maintenance Plans	\$4,700	\$400				\$5,100

Capital Improvement Plan: FY2021-2025

Police Department		2021	2022	2023	2024	2025	Total
Funding Sources:							
General Capital Projects Fund Police Reserve	001	\$ -	\$ 100,000	\$ 900,000	\$ 100,000	\$ 100,000	\$ 1,200,000
Gen. Capital Projects Police Reserve	315	222,760	259,170	288,070	358,210	313,950	1,442,160
Federal Equitable Sharing Fund	631	-	132,750	-	-	-	132,750
Total CIP Funding Sources		\$222,760	\$491,920	\$1,188,070	\$458,210	\$413,950	\$2,774,910
Expenses:							
Police:		Fund					
Vehicle Replacement Program-Detectives	315	\$ 22,760	\$ 22,760	\$ 22,760	\$ 22,760	\$ 22,760	\$ 113,800
Vehicle Replacement Program-Patrol	315	200,000	236,410	265,310	335,450	291,190	1,328,360
SWAT Special Operations Vehicle	631	-	132,750	-	-	-	132,750
Detective Division Furniture	001	-	-	-	-	100,000	100,000
Records Management and Computer Aided Dispatch System	001	-	100,000	900,000	-	-	1,000,000
Records Scanning Assistance	001	-	-	-	100,000	-	100,000
Total CIP - Police		\$ 222,760	\$ 491,920	\$ 1,188,070	\$ 458,210	\$ 413,950	\$ 2,774,910

See Community Redevelopment Agency for costs related to the Downtown CAPE program.

Capital Improvement Plan: FY2021-2025

Project Title: Vehicle Replacement Program

Department/Division: Police

Project Description and Reason Necessary:

This is a program to replace vehicles due to age and condition and to maintain adequate and cost-effective fleet performance. Vehicles scheduled for replacement each year are identified based on a combination of mileage, condition and cost-effective performance. Specialty vehicles include, but are not limited to, property room van, evidence technician van, animal control truck, and Citizens on Patrol vehicle.

Currently, there are 45 vehicles operated by the Patrol Division, 14 vehicles operated by the Detective Division, 17 vehicles operated by the Services Division, and 1 vehicle operated by the Administrative Division for a total of 77 vehicles. The Patrol Division also operates 4 ATVs.

The program is currently transitioning away from automobiles to SUVs, as the SUVs are more readily available and are more practical. The planned replacement schedule of the fleet is shown in the following table. Chevrolet Impalas currently in use are being replaced with SUVs, and therefore, are shown at the estimated cost of an SUV.

Vehicles being replaced are assessed each year for useful estimated life and estimated future maintenance costs. Vehicles with the shortest estimated lives and the highest estimated maintenance costs are selected for replacement. For that reason, the specific vehicle being replaced is not identified in the table, as it is shown for other City departments.

Funding Source: General Capital Projects Fund

Division (FY Replacement)	Description	Estimated Replacement Cost
Police-General Fund	Replace 4-5 marked Patrol vehicles per FY	TBD based on funding
Police-General Fund	Replace 1 unmarked Detective vehicle per FY	\$22,760 per FY
Police-General Fund	Replace 1-2 Specialty vehicles (FY2022-FY2025)	TBD
Police-General Fund	Replace 1 Patrol ATV (FY2022-FY2025)	\$13,650 per FY
Police-Downtown CAPE	See Community Redevelopment Agency section of this plan for details	

Capital Improvement Plan: FY2021-2025

General Capital Projects Fund – Police Vehicle Reserve Funding Progress:

	FY2021	FY2022	FY2023	FY2024	FY2025	5-Year SUMMARY TOTAL
Balance, beginning of year:	\$200,000	\$167,240	\$98,070	\$0	(\$168,210)	<i>Begin:</i> \$200,000
Deposits, from General Fund	\$190,000	\$190,000	\$190,000	\$190,000	\$190,000	<i>Add:</i> \$950,000
Est. Available Balance	\$390,000	\$357,240	\$288,070	\$190,000	\$21,790	<i>Total:</i> \$1,150,000
Withdrawals:						
• Replace 4-5 marked Patrol vehicles per year	\$200,000	\$200,000	\$228,900	\$230,540	\$230,540	
• Replace 1 unmarked Detective vehicle per year	\$22,760	\$22,760	\$22,760	\$22,760	\$22,760	
• Replace 1-2 Specialty vehicles per year		\$22,760	\$22,760	\$91,260	\$47,000	
• Replace 1 Patrol ATV per year		\$13,650	\$13,650	\$13,650	\$13,650	
Balance, end of year:	\$167,240	\$98,070	\$0	(\$168,210)	(\$292,160)	<i>End:</i> (\$292,160)

Capital Improvement Plan: FY2021-2025

Project Title: SWAT Special Operations Vehicle

Department/Division: Police

Project Description and Reason Necessary:

The Police Department is requesting to replace the Special Operations Vehicle. The current truck (used 2002 model, simple box truck) was purchased in 2006 after a major hostage/barricade incident occurred in the City. The box portion of the truck was converted for use as a command post, SWAT equipment storage, SWAT personnel transport, and hostage negotiations workspace. The vehicle's condition is deteriorating rapidly, and it is unreliable. (For additional information, please refer to the supporting documentation.)

Funding Source: Federal Equitable Sharing Fund

Cost Item	FY2021	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	TOTAL
Special Operations Vehicle Replacement		\$132,750				\$132,750

Future Operating Budget Impact: Aside from regular maintenance and fuel, no significant future operating budget impact will occur.

Capital Improvement Plan: FY2021-2025

Project Title: Detective Division Workstation/Furniture Replacement

Department/Division: Police

Project Description and Reason Necessary:

The Police Department headquarters building was constructed in 1997. The Detective Division was originally intended to accommodate eight total employees. Currently, 22 employees are assigned to the Detective Division, with 14 having actual workstations in the area. The main office space (center open area) was originally furnished to accommodate five detectives. This furniture was installed in 1997 when the building opened. Currently, the workstations/furniture are in disrepair, and replacement parts are now obsolete. Additionally, the space cannot adequately accommodate the total number of employees assigned to the division.

Funding Source: General Fund

Cost Item	FY2021	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	TOTAL
Detective Division Furniture					\$100,000	\$100,000

Future Operating Budget Impact: No significant future operating budget impact will occur.

Capital Improvement Plan: FY2021-2025

Project Title: Records Management Software (RMS) and Computer Aided Dispatch (CAD) Replacement Program

Department/Division: Police

Project Description and Reason Necessary:

The current system was purchased in 2009 and has never performed as required. Data conversion from two older systems to the current system caused innumerable merged records which facilitated the need to continue conducting manual searches for verification of records. Retrieving statistical reports consistently yields inconsistent data, and the system is not user friendly. Purchasing a well-researched, new RMS/CAD system would improve efficiency and accuracy of data entry, queries, reporting, and responding to public records requests, as well as decreasing the number of paper records.

Funding Source: General Fund

Cost Item	FY2021	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	TOTAL
RMS and CAD Systems		\$100,000	\$900,000			\$1,000,000

Future Operating Budget Impact:

Cost Item	FY2021	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	TOTAL
Annual Support Maintenance				\$50,000	\$50,000	\$100,000

NOTE: This project may need to be considered as an Information Systems project, moved to that section of the Capital Improvement Plan, and included in its budget. Timing and funding TBD.

Capital Improvement Plan: FY2021-2025

Project Title: Records Section Scanning, Indexing, Imaging, and Media Conversion Project

Department/Division: Police

Project Description and Reason Necessary:

Paper records (e.g., arrest dockets, offense reports, etc.) housed within the Records Section date back to 1940, and continue into the year 2020. Currently, the space in which those documents are housed is not large enough to adequately store the number of paper items. In order to access most of those documents, a manual search must be conducted. When a hurricane warning is activated for the City of Jacksonville Beach, paper records must be packed and transported to an external facility for preservation. It is expected that scanning/indexing all current documents, coupled with a replacement RMS/CAD system, will alleviate future space-management issues within the Records Section.

Funding Source: General Fund

Cost Item	FY2021	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	TOTAL
Records Scanning Project				\$100,000		\$100,000

Future Operating Budget Impact:

This cost will be considered in conjunction with the Records Management Software (RMS) and Computer Aided Dispatch (CAD) Replacement Program (previous page). The above cost is a payroll or contract labor-related cost.

Capital Improvement Plan: FY2021-2025

Parks & Recreation		2021	2022	2023	2024	2025	Total
Funding Sources:							
General Fund	001	\$ 153,000	\$ 98,000	\$ 30,000	\$ -	\$ 80,000	\$ 361,000
Gen. Capital Projects Parks Maint. Reserve	315	185,000	210,000	120,000	190,000	60,000	765,000
Golf Course Fund	440	170,000	120,000	165,000	135,000	75,000	665,000
Convention Development Fund	130	75,000	300,000	300,000	300,000	300,000	1,275,000
Total CIP Funding Sources		\$583,000	\$728,000	\$615,000	\$625,000	\$515,000	\$3,066,000
Expenses:							
Fund							
Parks Administration							
Vehicle Replacement Program	001	\$ -	\$ 34,000	\$ -	\$ -	\$ -	\$ 34,000
		-	34,000	-	-	-	34,000
Ocean Rescue:							
Vehicle Replacement Program	001	53,000	34,000	-	-	-	87,000
		53,000	34,000	-	-	-	87,000
Grounds Maintenance:							
Vehicle Replacement Program	001	70,000	-	-	-	80,000	150,000
Heavy Equipment Replacement Program	001	30,000	30,000	30,000	-	-	90,000
Repair and Replacement Program: Playgrounds, Parks, & Grounds	315	185,000	210,000	120,000	190,000	60,000	765,000
Urban Trails Project	130	75,000	300,000	300,000	300,000	300,000	1,275,000
		360,000	540,000	450,000	490,000	440,000	2,280,000
Golf Course:							
Heavy Equipment Replacement Program	440	55,000	45,000	90,000	95,000	35,000	320,000
Golf Course Maint. & Improvements	440	115,000	75,000	75,000	40,000	40,000	345,000
		170,000	120,000	165,000	135,000	75,000	665,000
Total CIP - Parks & Recreation		\$583,000	\$728,000	\$615,000	\$625,000	\$515,000	\$3,066,000

Capital Improvement Plan: FY2021-2025

Project Title: Vehicle Replacement Program

Department/Division: Parks and Recreation

Project Description and Reason Necessary:

This is a program to replace vehicles due to annual operating expense, age, and condition.

Funding Source: General Fund, Operating Revenues and Fund Balance

	Division	#	Year	Model	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025
1	Admin	601	2015	Silverado 4x4		\$34,000			
2	Ocean	604	2014	Silverado 4x4	\$34,000				
3	Ocean	606	2015	Silverado 4x4		\$34,000			
4	Ocean	609	2019	Colorado 4x4					
5	Ocean	612	2020	Club Car Utility					
6	Ocean	613	2020	Club Car Utility					
7	Ocean	614	2014	Club Car Utility	\$19,000				
8	Grounds	901	2020	Ford F-250 4x4					
9	Grounds	902	2020	Ford F-150					
10	Grounds	903	2019	Ford F150 4x4					
11	Grounds	904	2003	Ford F-250 4x4	\$35,000				
12	Grounds	908	2008	Ford F-250	\$35,000				
13	Grounds	909	2015	Silverado 2x4					\$35,000
14	Grounds	975	2005	F-550 Dump Truck					\$45,000
Totals					\$123,000	\$68,000	-	-	\$80,000

Due to the beach environment, Ocean Rescue trucks do not normally last long enough to meet the City's 10-year or 100,000-mile replacement test. Vehicles are evaluated annually for replacement and replacements are postponed for as long as the truck continues to operate in a cost-effective manner. The replacement cost of \$34,000 includes the vehicle cost of \$27,500 plus \$6,500 in ancillary costs to make the vehicle ready for service.

Funding Sources: General Fund

Division	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Admin		\$34,000				\$34,000
Ocean Rescue	\$53,000	\$34,000				\$87,000
Grounds Maintenance	\$70,000				\$80,000	\$150,000
TOTAL	\$123,000	\$68,000	\$0	\$0	\$80,000	\$271,000

Capital Improvement Plan: FY2021-2025

Project Title: Heavy Equipment Replacement Program

Department/Division: Parks and Recreation – Grounds and Golf Course Maintenance

Project Description and Reason Necessary:

The Parks & Recreation Department is responsible for maintaining approximately 135 acres of grounds and turf at various City facilities, parks, ballfields and the golf course. Much of the equipment used to maintain the grounds is of a specialized nature and is replaced infrequently.

2021

Toro Groundsmaster Mowers (\$30,000) are used to cut large park areas. We currently have three (3) units in service that have high operating hours. We will begin a replacement program starting in year 2021 replacing one each year. (Funding source: General Fund).

A **Triplex Mower (\$42,000)** is used to mow greens, tees, collars and approaches. We currently have three greens mowers that are nearing the end of the designed lifespan. The purchase in **2021** will replace a 2002 Jacobsen greens mower and will include an extra set of reels costing \$2,000. (Funding source: Golf Course).

A **Dethatching Machine (\$13,000)** is used to maintain high cultural practice standards by mechanically removing thatch build up on tees and fairways. (Funding source: Golf Course).

2022

A **Greens Spray Rig (\$45,000)** is necessary for precision spray applications of herbicides, pesticides and insecticides on greens and fairways. The current equipment is 8-years old and should be replaced in about two (2) years. (Funding source: Golf Course).

2023

Triplex Mower (\$40,000) for mowing greens, tees, collars and approaches will replace a 2003 Jacobsen greens mower. (Funding source: Golf Course).

The **Tractor (\$50,000)** is used to pull all accessories that are used to mow roughs, fertilize and aerify the golf course. This purchase will replace the 2001 New Holland tractor. (Funding source: Golf Course).

Capital Improvement Plan: FY2021-2025

2024

Triplex Mower (\$40,000) for mowing greens, tees, collars and approaches will replace a 2013 Jacobsen greens mower. (Funding source: Golf Course).

Fairway Mower (\$55,000) will replace a 2014 Toro 5500 fairway mower. Typical lifespan for these mowers are eight (8) to ten (10) years. (Funding source: Golf Course).

2025

A **Top Dresser (\$35,000)** evenly applies materials such as fertilizer or sand to the surface of tees, ballfields, greens, or other park spaces. Newer models have smaller footprints, provide greater capacity, and allow for turf specific calibrations. These features in combination allow staff to work more efficiently and better protect the turf from heavy equipment (Funding source: Golf Course).

Description	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Toro Groundsmaster Mower	\$30,000	\$30,000	\$30,000			\$90,000
Triplex Mower	\$42,000		\$40,000	\$40,000		\$122,000
Dethatching Machine	\$13,000					\$13,000
Pro Gator Spray Rig		\$45,000				\$45,000
Tractor			\$50,000			\$50,000
Fairway Mower				\$55,000		\$55,000
Top Dresser					\$35,000	\$35,000
TOTAL	\$85,000	\$75,000	\$120,000	\$95,000	\$35,000	\$410,000

Funding Sources: General Fund and Golf Course

	FY2021	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$30,000	\$30,000	\$30,000	\$0	\$0	\$90,000
Golf Course Fund	\$55,000	\$45,000	\$90,000	\$95,000	\$35,000	\$320,000
TOTAL	\$85,000	\$75,000	\$120,000	\$95,000	\$35,000	\$410,000

Capital Improvement Plan: FY2021-2025

Project Title: **Playgrounds, Parks and Grounds: Equipment and Facilities Repair & Replacement Program**

Department/Division: Parks & Recreation

Project Description and Reason Necessary:

This is a program to periodically augment, replace and improve equipment, structures and grounds for which Parks and Recreation is responsible throughout and the City. The decision to add new equipment, or replace, repair and/or refurbish existing equipment and grounds is made after considering safety, demand for the equipment and its current condition, age and amount of use.

2021

Oceanfront Restroom upgrades (\$60,000) – Restroom fixtures at all Oceanfront facilities need replacement due to age and wear and tear. The buildings need interior and exterior painting.

8th Tennis Court (\$80,000) – There are currently seven (7) tennis courts at Huguenot Park. An eighth court will provide greater flexibility in hosting tennis matches and teaching clinics. It will also accommodate the increased demand for court usage. The court construction will include vinyl coated fencing, windscreens and lighting.

½ Basketball Court (\$45,000) – The 8th tennis court will be located on the site of the current basketball court. A new half-basketball court will be constructed at the southeast corner of Huguenot Park to replace the current court.

2022

Tennis Court Lights (\$75,000) - The tennis court lights for the three east courts at Huguenot will need replacement by 2022 (about three years).

Carver Center Playground and Cameras (\$80,000) – This project replaces the current playground equipment at Carver Center and includes the installation of security cameras.

Carver Center additional Parking Spaces (\$30,000) – Parking at Carver Center is limited to eight (8) paved parking spaces. This project will double the current paved parking capacity to meet increased activity levels at the Center.

Oceanfront Shower Towers (\$50,000) – There are ten (10) shower towers along our oceanfront that are nearing the end of their useful life. In FY 2022 five (5) towers will be replaced at \$25,000 and the remaining five (5) will be replaced in FY 2023 for \$25,000.

Capital Improvement Plan: FY2021-2025

2023

Tall Pines Park water fountains and swing set (\$25,000) – This project replaces the aging swing set at Tall Pines Park and includes the addition of two (2) water fountains.

Landscape islands along A1A (\$70,000) - There are six landscape islands along A1A between 16th Avenue South and J Turner Butler Boulevard that should be revitalized. This would include the removal of excess soil and mulch, and replanting ornamental grasses and installation of new irrigation with associated controller.

2024 and 2025

Wingate Park Floodlights (\$130,000) – The floodlights at Wingate Park are obsolete and replacements are no longer available. This project will replace all current fixtures with energy efficient fixtures that have ten (10) years warranty.

Playground Replacements – Are scheduled at Huguenot Park (**\$60,000**) in **2024** and Rotary Park (**\$60,000**) in **2025**.

Funding Sources: General Capital Projects Fund via transfers from the General Fund

Description	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Oceanfront Restroom upgrades	\$60,000					\$60,000
8th Tennis Court at Huguenot	\$80,000					\$80,000
Half Basketball Court at Huguenot	\$45,000					\$45,000
A1A Landscape beds			\$70,000			\$70,000
Tennis Court Lights		\$75,000				\$75,000
Carver Playground Equip & Cameras		\$80,000				\$80,000
Carver additional parking spaces		\$30,000				\$30,000
Replace Oceanfront Shower Towers		\$25,000	\$25,000			\$50,000
Replace Wingate Park Floodlights				\$130,000		\$130,000
Tall Pines water fountains & swings			\$25,000			\$25,000
Replace playground set at Huguenot				\$60,000		\$60,000
Replace playground at Rotary Park					\$60,000	\$60,000
TOTAL	\$185,000	\$210,000	\$120,000	\$190,000	\$60,000	\$765,000

Capital Improvement Plan: FY2021-2025

General Capital Projects Fund – Parks Maintenance Reserve Funding Progress:

	FY2021	FY2022	FY2023	FY2024	FY2025	5-Year Total SUMMARY TOTAL
Balance, beginning of year:	\$180,000	\$195,000	\$85,000	\$65,000	\$0	<i>Begin:</i> \$180,000
Deposits , from General Fund into Parks Maintenance Reserve	\$200,000	\$100,000	\$100,000	\$125,000	\$100,000	<i>Add:</i> \$625,000
Est. Available Balance	\$380,000	\$295,000	\$185,000	\$190,000	\$100,000	<i>Total:</i> \$805,000
Withdrawals:						
• Oceanfront Restroom Upgrades	\$60,000					
• Huguenot 8th Tennis Court	\$80,000					
• Half Basketball Court Huguenot	\$45,000					
• Tennis Court Lights		\$75,000				
• Carver Playground & Cameras		\$80,000				
• Carver additional parking spaces		\$30,000				
• Replace Oceanfront Showers		\$25,000	\$25,000			
• A1A Landscape Beds			\$70,000			
• Tall Pines water fountains, swings			\$25,000			
• Replace Wingate Park Floodlights				\$130,000		
• Replace playground at Huguenot				\$60,000		
• Replace playground at Rotary					\$60,000	
Total Withdrawals	\$185,000	\$210,000	\$120,000	\$190,000	\$60,000	<i>Less:</i> \$765,000
Balance, end of year:	\$195,000	\$85,000	\$65,000	\$0	\$40,000	<i>End:</i> \$40,000

Capital Improvement Plan: FY2021-2025

Project Title: Golf Course Maintenance and Improvements Projects

Department/Division: Parks & Recreation / Golf Course

Project Description and Reason Necessary:

This is a program to periodically add to, replace and improve the overall operation of the golf course. The decision to improve, repair or replace is derived from factors such as: demand, return on investment, safety, current conditions and age etc.

2021

Course Routing and Safety Improvements (\$40,000/year FY 2021/2025) - are the lifeblood of the golf course circulation system. They lead people from hole to hole and keep traffic patterns confined for ease of maintenance, as well as safety. Also, cart paths allow the golf course to remain open to cart traffic after large rain events or in the months that the turf is not growing. This is an annual project to increase coverage to cover all eighteen (18) holes. Currently only one third of the course has cart paths.

Pro Shop Improvements (\$35,000/year FY2021-2023) – These improvements include renovations to the restrooms, exterior paint including the wall along the entrance to the facility, as well as reconfiguration of the current space for restaurant and pro shop facilities.

Range Tee Improvements (\$25,000) – These improvements supplement the new range covers and provide for improved curbing, access and aesthetics around the driving range.

Halfway House Restrooms (\$15,000) – These improvements include replacement of fixtures as well as interior and exterior paint to the restrooms at the Halfway House on the golf course.

Funding Source: Golf Course Fund

Description	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Routing and Safety	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
Pro Shop Improvements	\$35,000	\$35,000	\$35,000			\$105,000
Range Tee Improvements	\$25,000					\$25,000
Halfway House Restrooms	\$15,000					\$15,000
TOTAL	\$115,000	\$75,000	\$75,000	\$40,000	\$40,000	\$345,000

Capital Improvement Plan: FY2021-2025

Project Title: Urban Trails Project

Department/Division: Parks & Recreation

Project Description and Reason Necessary:

An urban trail is a multi-use public path which creates an active transportation corridor through a built environment. Urban trails are ideal for many uses including bicycling, walking, running, in-line skating, strollers and wheelchairs.

The purpose of an urban trail is to provide mobility for active transportation and create greenways through developed areas. They should interconnect to allow people new viable recreation and travel choices.

This project includes design fees in the amount of \$75,000 in FY 2021, thereafter construction of approximately 1.5 miles of trails each year beginning in 2022 through 2025 for approximately six (6) total miles of urban trails. Cost projections include asphalt trails 10 feet wide with markings, signage and striped street walks. Cost projections do not include amenities such as benches, night lighting, shade rest areas, drinking fountains and landscaping.

Description	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Design Fees	\$75,000					\$75,000
Trail construction (1.5 miles each year)		\$300,000	\$300,000	\$300,000	\$300,000	\$1,275,000
TOTAL	\$75,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,275,000

Funding Source: General Fund

	FY2021	FY2022	FY2023	FY2024	FY2025	Total
General Fund	\$75,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,275,000
TOTAL	\$75,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,275,000

Capital Improvement Plan: FY2021-2025

Community Redevelopment Agency		2021	2022	2023	2024	2025	Total
Funding Sources:							
Downtown Tax Increment Fund	181	\$ 755,750	\$ 3,939,900	\$ 5,778,150	\$ 4,631,200	\$ 515,000	\$ 15,620,000
Southend Tax Increment Fund	182	2,805,000	2,055,000	3,855,000	1,674,000	4,676,000	15,065,000
1/2 Cent Infrastr. Surtax Bond Proceeds	317	450,000	863,500	-	3,000,000	-	4,313,500
Water & Sewer Utility Operating Revenues	420	129,525	-	-	-	-	129,525
Total CIP Funding Sources		\$4,140,275	\$6,858,400	\$9,633,150	\$9,305,200	\$5,191,000	\$35,128,025
Expenses:							
Fund							
<u>Downtown Redevelopment District</u>							
Road & Associated Infrastructure							
Improvements:							
Phases 3C & 3D (Redev. Funding)	181	\$ -	\$ 3,136,500	\$ 5,000,000	\$ 4,100,000	\$ -	\$ 12,236,500
Phases 3C & 3D (BJB Funding)	317	450,000	863,500	-	3,000,000	-	4,313,500
Phases 3C & 3D (W/S Funding)	420	129,525	-	-	-	-	129,525
Dune Walkovers	181	500,000	500,000	500,000	500,000	500,000	2,500,000
Beach Outfalls	181	200,000	200,000	200,000	-	-	600,000
Downtown CAPE Vehicle & Equipment Replacement Program	181	55,750	103,400	78,150	31,200	15,000	283,500
<u>South Beach Redevelopment District</u>							
Road & Associated Infrastructure							
Improvements-Phases 3-6	182	2,750,000	2,000,000	3,800,000	1,134,000	4,636,000	14,320,000
South Beach Park Improvements	182	15,000	15,000	15,000	500,000	-	545,000
South Beach Park Maintenance (not capital)	182	40,000	40,000	40,000	40,000	40,000	200,000
Total CIP - CRA		\$ 4,140,275	\$ 6,858,400	\$ 9,633,150	\$ 9,305,200	\$ 5,191,000	\$ 35,128,025

The five-member Jacksonville Beach Community Redevelopment Agency (CRA) was established in 1978, pursuant to Chapter 163, Part III of the Florida Statutes. The CRA was created for the purpose of carrying out community redevelopment programs for the City. The Agency is responsible for managing the City's two redevelopment districts: Downtown and South Beach. Programs consist of a variety of redevelopment and community policing activities. The Agency receives administrative, engineering and project management support from the City's Planning & Development and Public Works departments. Work in the two redevelopment districts is carried out in coordination with the City Council and City Manager.

Both Community Redevelopment District programs are funded from appropriations based on increases in property tax revenues generated from within the two districts. The funds derived from the tax increments are held in separate trust funds administered by the Agency. Unless otherwise noted, the recommended funding source for these projects is from the Downtown or South Beach Tax Increment Fund. Other projects may be added in the future from the master plans for the Downtown/Southend Redevelopment Districts. In the future, listed projects may be deleted and/or shifted on time-line due to budgetary constraints.

Capital Improvement Plan: FY2021-2025

Project Title: *Community Redevelopment Agency – Downtown Redevelopment District Road & Associated Infrastructure Improvements*

Program Focus Area: Downtown District Public Infrastructure Improvements:

The initial focus of the CRA was the rejuvenation of the Downtown District. The redevelopment effort to date has been centered on improvements to the public infrastructure to facilitate private investments in the area. These projects are managed primarily by the Public Works Department.

Project Description and Reason Necessary: Within the City there are roads, which need to be rebuilt because of deterioration caused by aging, compromise of the base and excess elevation due to many overlays. The degree of required rebuilding differs with the condition of each road. When roads are identified for reconstruction, Public Works reviews other utility and traffic systems (water, wastewater, stormwater, pavement and road base, sidewalk, etc.) in the right-of-way for prudent upgrades and repairs to maximize return on investment. Estimated planning costs are variable until project scope, design, bid advertisement and bid award are complete.

- **Phase 3B Project:** 2nd St. N. from Beach Boulevard to 6th Ave. N. will be designed (FY24) and constructed at a future date.
- **Phase 3C Projects 2, 3, 4 and 5** (CRA funded): Limits include 3rd Street, 4th Avenue South, Street Ends, and 13th Avenue South and Downstream Improvements, if necessary. The scope of work for these phases includes improvements to sanitary sewer, water distribution, stormwater, roadways, alleys, street ends, permitting, stilling basins/ponds and downstream channels, and the stormwater pumps at the Central Basin, as necessary, and other identified ancillary public improvements throughout the area. Due to funding and construction constraints, Phase 3C is being constructed in phases. Project 1 is completed, Project 2 is under construction. FY20 Design included Phase 3C Projects 3, 4, and 5. Phase 3D Project 6 (City-funded) is scheduled for design in FY21.

Downstream Improvements include: removal and disposal of sediment from the 12th Ave. S. Basin; replace existing stormwater pumps, add new box culverts under 9th St. S., under the golf course cart path at 13th Ave. S. and under Fairway Lane; clear and widen the channel from the control structure (weir) to the Intracoastal waterway and rehabilitate the existing 30" outfall pipe from the Wastewater Treatment Plant.

- **Phase 3D Project 6** (City funded): Approximate design boundary consists of 3rd Street, 13th Avenue South, Street Ends, and 16th Avenue South (outside of, and adjacent to the south boundary of the Downtown Redevelopment District). The scope of work for these phases include improvements to sanitary sewer, water distribution, stormwater, roadways, alleys, and street ends throughout the area plus other identified ancillary public improvements throughout the area.

Capital Improvement Plan: FY2021-2025

Design phasing boundaries are currently:

Approximate Design Boundaries ⁽¹⁾				
Phase 3C:	<u>North</u>	<u>South</u>	<u>West</u>	<u>East</u>
Project 2	11 th Ave. S.	13 th Ave. S.	3 rd St.	Beach Street End
Project 3 ⁽²⁾	Downstream Improvements		Intracoastal Waterway	Central Basin
Project 4	7 th Ave. S.	11 th Ave. S.	3 rd St.	Beach Street End
Project 5	4 th Ave. S.	7 th Ave. S.	3 rd St.	Beach Street End
Phase 3D:				
Project 6	13 th Ave. S.	16 th Ave. S.	3 rd St.	Beach Street End
⁽¹⁾ The scope of downstream improvements have been based on the design consultant's stormwater modeling & analysis results. The design and construction work may be incorporated into Projects 3 through 6. ⁽²⁾ Project 3 will be 17.27% City funded and 82.73% CRA funded.				

- Dune Walkovers:** There are forty-nine (49) existing dune walkovers located in Jacksonville Beach, twenty-eight (28) of which are located in the Downtown CRA district. Three (3) ADA dune walkovers were constructed within the CRA district in FY20. The design was also completed in FY20 for the non-ADA walkovers. \$500,000 per year is allocated for their construction, in Years FY21 through FY25.
- Beach Outfalls:** There are twenty-nine (29) existing beach outfalls within the City. There are fifteen (15) existing beach outfalls located inside the Downtown CRA District. It is the City's intent to replace all of them with in-line check valves to minimize water from backing up into the system, pending funding availability. The new outfall piping will also be extended underneath the primary dune east of the bulkhead to avoid the need to dig trenches through the dunes to facilitate the outfalls' discharge onto the beach following major rainfall events. The City is scheduled to receive a FDEM grant to offset a portion of the design fee.

Capital Improvement Plan: FY2021-2025

PROJECT <i>(Fund Source)</i>	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Phase 3B (DT TIF)							
Design	\$155,061				\$100,000		\$100,000
Construct	\$867,403						
Const. Admin.	\$110,808						
Phase 3C (DT TIF)							
Project 1 Design	\$336,093						
Project 1 Const.	\$6,354,864						
Project 2 Design	\$1,072,00						
Project 2 Const.	\$11,073,488						
Projects 3-5 Design	\$1,970,475						
Projects 3-5 Const.	\$1,000,000		\$3,136,500	\$5,000,000	\$4,000,000		\$12,136,500
Project 3 City Portion							
Design(W/S)		\$129,525					\$129,525
Const.(BJB)			\$863,500				\$863,500
Phase 3D (BJB)							
Project 6 Design		\$450,000					\$450,000
Project 6 Const					\$3,000,000		\$3,000,000
Dune Walkovers – Non ADA (DT TIF)							
Design	\$77,430						
Construct.	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Beach Outfalls (DT TIF)							
Design	\$13,999						
Construct		\$200,000	\$200,000	\$200,000			\$600,000
Sub-Total DT TIF		\$700,000	\$3,836,500	\$5,700,000	\$4,600,000	\$500,000	\$15,336,500
by Funding W/S		\$129,525					\$129,525
Source BJB		\$450,000	\$863,500		\$3,000,000		\$4,313,500
GRAND TOTAL		\$1,279,525	\$4,700,000	\$5,700,000	\$7,600,000	\$500,000	\$19,779,525

Recommended Funding Source – Downtown Redevelopment Tax Increment Fund (DT TIF) with Water / Sewer & ½ Cent Infrastructure Surtax (BJB) Bonds and Florida Department of Emergency Management (FDEM) grant, funding work adjacent to the district's south boundary.

NOTES:

1. These estimated planning costs are variable until project scope, design, bid advertisement and bid award are complete.
2. When roads are identified for reconstruction, Public Works reviews other utility and traffic systems (water, wastewater, stormwater, pavement and road base, sidewalk, etc.) in the right-of-way for prudent upgrades and repairs to maximize return on investment.
3. Other projects may be added in the future for other necessary road reconstruction. Listed projects may be deleted and/or shifted on time-line due to budgetary constraints.

Capital Improvement Plan: FY2021-2025

Project Title: Community Redevelopment Agency – Downtown Redevelopment District
Downtown Community Policing Initiative

Department/Division: Police Department/Community Redevelopment Agency – Downtown
Redevelopment District

Project Description and Reason Necessary:

The Downtown Community Policing Initiative, or Downtown CAPE, began a pilot project in November of 2006. It was subsequently expanded to eleven officers and permanently integrated into the Downtown Community Redevelopment Plan. The officers provide a concentrated presence in the Central Business District, but are authorized to provide police services throughout the Downtown Redevelopment District. Funding for this program is managed by the Police Department. Vehicles dedicated to the Downtown CAPE program will be replaced as projected in this plan. Currently, Downtown CAPE operates 11 marked vehicles and 2 ATVs.

The Downtown CAPE fleet currently consists of twenty-one vehicles:

- 5 Chevy Impalas
- 1 Chevy Tahoe
- 5 Ford SUVs
- 2 Honda ATVs
- 2 Quads
- 6 Segways

The program is currently transitioning away from automobiles to SUVs, as the SUVs are more readily available and are more practical for use in the Downtown area. The planned replacement schedule of the fleet is shown in the following table. Chevrolet Impalas currently in use are being replaced with SUVs, and therefore, are shown at the estimated cost of an SUV.

Vehicles being replaced are assessed each year for useful estimated life and estimated future maintenance costs. Vehicles with the shortest estimated lives and the highest estimated maintenance costs are selected for replacement. For that reason, vehicle numbers, model years and mileage are marked with asterisks, and the specific vehicle being replaced is not identified in the table.

Capital Improvement Plan: FY2021-2025

Division (FY Replacement)	<u>Vehicle #</u>	Model Year	<u>Description</u>	Mileage	Estimated Replacement Cost
Police-DT CAPE (2021)	*	*	Chevrolet Impala	*	\$47,650
Police-DT CAPE (2021)	*	*	Segway	*	\$8,100
Police-DT CAPE (2022)	*	*	Chevrolet Impala	*	\$47,650
Police-DT CAPE (2022)	*	*	Chevrolet Impala	*	\$47,650
Police-DT CAPE (2021)	*	*	Segway	*	\$8,100
Police-DT CAPE (2023)	*	*	Chevrolet Impala	*	\$47,650
Police-DT CAPE (2023)	*	*	Polaris Quad	*	\$14,300
Police-DT CAPE (2023)	*	*	Segway	*	\$8,100
Police-DT CAPE (2023)	*	*	Segway	*	\$8,100
Police-DT CAPE (2024)	*	*	Polaris ATV 2-Seater	*	\$15,000
Police-DT CAPE (2024)	*	*	Segway	*	\$8,100
Police-DT CAPE (2024)	*	*	Segway	*	\$8,100
Police-DT CAPE (2025)	*	*	Polaris ATV 2-Seater	*	\$15,000
TOTAL					\$283,500

Funding Source: Community Redevelopment Agency (CRA)

Item	FY2021	<u>FY2022</u>	<u>FY2023</u>	<u>FY2024</u>	<u>FY2025</u>	TOTAL
Downtown CAPE Vehicles	\$47,650	\$95,300	\$47,650			\$190,600
Downtown CAPE ATVs				\$15,000	\$15,000	\$30,000
Downtown CAPE Quads			\$14,300			\$14,300
Downtown CAPE Segways	\$8,100	\$8,100	\$16,200	\$16,200		\$48,600
TOTAL	\$55,750	\$103,400	\$78,150	\$31,200	\$15,000	\$283,500

Future Operating Budget Impact: No significant future operating budget impact will occur.

Capital Improvement Plan: FY2021-2025

Project Title: ***Community Redevelopment Agency – South Beach Redevelopment District Road & Associated Infrastructure Improvements***

Since the adoption of the South Beach redevelopment plan in 1987, six major public-private projects have been completed (Riptide, South Beach Regional Shopping Center, South Beach Parkway Shopping Center, Ocean Cay, South Beach Mixed Use Development, Ocean Terrace and Paradise Key). In addition to the projects involving private enterprises, numerous public infrastructure projects have been constructed to support the redevelopment activity in the district. The infrastructure projects are managed primarily by the Public Works Department; parks facilities projects are managed by both the Public Works and the Parks & Recreation Departments.

Project Description and Reason Necessary: Within the City there are roads, which need to be rebuilt because of deterioration caused by aging, compromise of the base and excess elevation due to asphalt overlays. The degree of required rebuilding differs with the condition of each road. When roads are identified for reconstruction, Public Works reviews other utility and traffic systems (water, wastewater, stormwater, pavement and road base, sidewalk, etc.) in the right-of-way for prudent upgrades and repairs to maximize return on investment. Estimated planning costs are variable until project scope, design, bid advertisement and bid award are complete.

- **South Beach Parkway Roadway/ Stormwater Improvements Project (Phase 3):** The design of improvements to the South Beach Parkway Stormwater Pond (at Marsh Landing Parkway) that receives Ocean Terrace stormwater design is being reviewed by City staff, in the process of obtaining 3 temporary construction easement documents. Design fee was paid by the Ocean Terrace developer. ***Construction of pond is being delayed until further evaluation of an alternate material to sheet piling is performed.***
- **Stormwater Piping and Roadway Improvements Project (Phase 4):** Drainage and roadway study in the area bounded by JT Butler Boulevard, South Beach Parkway, America Avenue with outfall to the west, and Republic Drive / Rip Tide Subdivision. Study has been completed. Anticipate significant drainage improvements in the area to reduce localized flooding coupled with reconstruction of roads to city standard to include curbing. Also, water & sewer systems are to be improved as necessary. ***Ocean Terrace Drainage Design is underway for Jacksonville Drive from Grande Blvd. to South Beach Parkway. Additional design from America Avenue westward may also be performed pending outcome of this project.***
- **Stormwater/Roadway Improvements (Phase 5):** Roadway improvements include Marsh Landing Parkway, Isabella Boulevard from Jacksonville Drive to Osceola Avenue, and 34th Avenue South from Isabella Boulevard to dead end. Stormwater Improvements include South Basin Canal modifications and outfall ditch improvements from Osceola Avenue to Jacksonville Drive. South Basin Stormwater Outfall Channel Improvements include basin and downstream silt removal, pipe cleaning/rehabilitation and channel stabilization.

Capital Improvement Plan: FY2021-2025

- **Stormwater/Reuse Improvements (Phase 6):** Stormwater system improvements include Osceola Avenue from South Beach Parkway east to Sandra Drive, and Osceola Regional Pond modifications and reconstruction necessary at the JTB Basin pumping station and pond improvements.

PROJECT	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
South Beach Parkway Road Imps (Phase 3) <i>Ocean Terrace Pond Const.</i>		\$1,000,000					\$1,000,000
Stormwater/ Road Imps (Phase 4) <i>Study</i> <i>Design</i> <i>Construct</i>	 \$81,000 \$200,000 \$2,000,000	 \$100,000 \$1,500,000	 \$150,000	 \$1,500,000			 \$3,250,000
Stormwater/Road Imps (Phase 5) <i>Design</i> <i>Construct</i>			\$300,000	\$1,750,000			\$2,050,000
South Basin Stormwater Outfall Channel Imps. (Ph. 5) <i>Design</i> <i>Construct</i>		\$150,000	\$50,000 1,500,000	\$50,000 \$500,000	\$50,000 \$500,000	\$500,000	\$3,300,000
Stormwater/Reuse Imps (Phase 6) <i>Design</i> <i>Construct</i>					\$584,000	\$4,136,000	\$4,720,000
TOTAL		\$2,750,000	\$2,000,000	\$3,800,000	\$1,134,000	\$4,636,000	\$14,320,000

Recommended Funding Source – Southend Tax Increment Fund (SE TIF). Foundation for project scoping is the South Beach Redevelopment Master Plan (also incorporating appropriate portions of the City’s Reuse Master Plan Study). Scope includes improvements to sanitary sewer, water distribution, reuse, stormwater and road systems throughout the area plus other identified ancillary public improvements.

NOTES:

1. These estimated planning costs are variable until project scope, design, bid advertisement and bid award are complete.
2. When roads are identified for reconstruction, Public Works reviews other utility and traffic systems (water, wastewater, stormwater, pavement and road base, sidewalk, etc.) in the right-of-way for prudent upgrades and repairs to maximize return on investment.
3. Other projects may be added in the future for other necessary road reconstruction. Listed projects may be deleted and/or shifted on time-line due to budgetary constraints.

Capital Improvement Plan: FY2021-2025

Project Title: *Community Redevelopment Agency – South Beach Redevelopment District*
South Beach Park Infrastructure Improvements and Maintenance Program

The South Beach Park area includes recreational opportunities for all ages. Beginning with the land acquisition for the park area, the South Beach Redevelopment plan has provided for the Skate Park, tennis courts, beach volleyball, exercise trails, splash pad, basketball courts, multi-use play field, picnic shelters, and restrooms. In March 2017, the Plan was amended to include maintenance of these Tax Increment Funded facilities and improvements.

Park Lighting: Lamp posts that light the walking trail will need to be replaced with new wiring, poles and lamps. There are twenty light posts around the park and the following projections include replacing five light posts each year beginning in 2020.

Sunshine Park Playground Replacement: Due to its current age, condition and usage, the wood structure will need to be removed in approximately three years. Screws, bolts and swing mechanisms are showing signs of age and corrosion. A new play structure or structures will then be installed, including the rejuvenation of all fall zone material and sand replacement.

Skate Park Maintenance: Maintenance of the Skate Park includes periodic applications of concrete sealer, repairing concrete cracks, sanding and paint coping rails, inspecting and repairing shade sail mechanisms as well as sanding and painting shade structures.

Artificial Turf: Annual recurring maintenance costs for the artificial turf include cleaning, brushing, and the addition of infill material.

Splash Pad, Restroom and Building Maintenance: Annually the Splash Pad and expanded Toddler Section will need the water features and fencing pressure washed and painted. The two pump stations and the filtration system require annual preventative maintenance and servicing. The Restroom Building will require ongoing graffiti removal as well as pressure washing and painting. The Community Service Building requires annual preventative maintenance on hurricane devices, generator system, etc.

Capital Improvement Plan: FY2021-2025

	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
IMPROVEMENT PROJECTS						
Park Lighting Replacement	\$15,000	\$15,000	\$15,000			\$45,000
Sunshine Park Playground Structure(s)				\$500,000	\$0	\$500,000
SUBTOTAL CAPITAL	\$15,000	\$15,000	\$15,000	\$500,000	\$0	\$545,000
MAINTENANCE PROGRAM						
Skate Park Maintenance	\$15,000	\$15,000	\$15,000	\$15,000	\$15,000	\$75,000
Artificial Turf Maintenance	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$25,000
Splash Pad, Restroom and Bldg. Maintenance	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
SUBTOTAL OPERATING	\$40,000	\$40,000	\$40,000	\$40,000	\$40,000	\$200,000
GRAND TOTAL	\$55,000	\$55,000	\$55,000	\$540,000	\$40,000	\$745,000

Capital Improvement Plan: FY2021-2025

Public Works		2021	2022	2023	2024	2025	Total
Funding Sources:							
Downtown Redevelopment Tax Increment	181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Gen. Capital Projects Heavy Vehicle Reserve	315	96,000	-	385,000	52,000	-	533,000
General Capital Projects Road Reserve	315	-	810,000	337,000	-	-	1,147,000
General Fund Operating Revenues	001	60,000	40,000	42,000	42,000	45,000	229,000
Local Option Gas Tax Revenues	150	310,000	310,000	310,000	310,000	310,000	1,550,000
1/2 Cent Infrastructure Surtax	151	820,000	820,000	820,000	820,000	820,000	4,100,000
Sanitation Fund	430	-	40,000	170,000	-	290,000	500,000
Southend Redevelopment Tax Increment Fund	182	-	-	-	-	-	-
Stormwater Operating Revenues	423	968,000	1,612,000	1,968,000	3,855,000	695,000	9,098,000
Unfunded - City of Jacksonville	-	350,000	-	-	-	475,000	825,000
Water & Sewer Utility Operating Revenues	420	3,440,000	3,236,000	4,723,000	1,283,000	1,912,000	14,594,000
Total CIP Funding Sources		\$6,044,000	6,868,000	\$8,755,000	6,362,000	\$4,547,000	\$32,576,000
Expenses:							
Fund							
Streets:							
Vehicle Replacement Program	001	\$ 60,000	\$ 40,000	\$ 42,000	\$ 42,000	\$ 45,000	\$ 229,000
Heavy Vehicle Replacement Program	315	96,000	-	385,000	52,000	-	533,000
Street/Sidewalk Maintenance (not capital)	150	310,000	310,000	310,000	310,000	310,000	1,550,000
Street/Sidewalk Maintenance (not capital)	151	750,000	750,000	750,000	750,000	750,000	3,750,000
New Sidewalks	151	70,000	70,000	70,000	70,000	70,000	350,000
Penman Road Area Road & Infrs. Impr.	unfunded	350,000	-	-	-	475,000	825,000
Total CIP - Roads & Streets		1,636,000	1,170,000	1,557,000	1,224,000	1,650,000	7,237,000
Distribution & Collection:							
Vehicle Replacement	420	65,000	38,000	-	-	407,000	510,000
Water Distribution & Sanitary Sewer Collection Systems Improvements:							
Water Main Replacement	420	460,000	400,000	260,000	500,000	600,000	2,220,000
Water Valve/ Sewer Maint Programs (not capital)	420	325,000	325,000	325,000	325,000	325,000	1,625,000
Water, Sewer & Stormwater Improvements	420	-	640,000	760,000	-	-	1,400,000
Water, Sewer & Stormwater Improvements	423	-	380,000	368,000	-	-	748,000
Water, Sewer & Stormwater Improvements	315	-	810,000	337,000	-	-	1,147,000
		850,000	2,593,000	2,050,000	825,000	1,332,000	7,650,000
Pollution Control Plant:							
Vehicle Replacement Program	420	-	-	-	-	-	-
Sewer Rehabilitation Program-Lift Stations	420	695,000	340,000	340,000	380,000	380,000	2,135,000
Wastewater Treatment Facility Impr.	420	770,000	1,180,000	1,500,000	40,000	200,000	3,690,000
		1,465,000	1,520,000	1,840,000	420,000	580,000	5,825,000
Water Plant:							
Vehicle Replacement Program	420	-	38,000	38,000	38,000	-	114,000
Water Plant Facility Improvements	420	125,000	275,000	1,500,000	-	-	1,900,000
		125,000	313,000	1,538,000	38,000	-	2,014,000
Capital Projects							
Relocate/ Rebuild Stations #7 & #8 and Demolish existing lift stations #7 & #20	420	1,000,000	-	-	-	-	1,000,000
		1,000,000	-	-	-	-	1,000,000
Total CIP - Water & Sewer		3,440,000	4,426,000	5,428,000	1,283,000	1,912,000	16,489,000
Stormwater							
Vehicle Replacement Program	423	85,000	87,000	-	160,000	-	332,000
Heavy Equipment	423	-	-	-	-	-	-
Generator 9th Ave Stormwater Station	423	-	-	-	-	-	-
Stormwater Collection & Treatment Impr.	423	588,000	850,000	1,305,000	3,400,000	400,000	6,543,000
Stormwater Collection & Treatment Improve	182	-	-	-	-	-	-
Stormwater Pipe Cleaning (not capital)	423	95,000	95,000	95,000	95,000	95,000	475,000
Stormwater Channel Cleaning (not capital)	423	200,000	200,000	200,000	200,000	200,000	1,000,000
Total CIP - Stormwater		968,000	1,232,000	1,600,000	3,855,000	695,000	8,350,000
Sanitation							
Vehicle Replacement Program	430	-	40,000	170,000	-	290,000	500,000
Total CIP - Public Works		\$ 6,044,000	\$ 6,868,000	\$ 8,755,000	\$ 6,362,000	\$ 4,547,000	\$ 32,576,000

Capital Improvement Plan: FY2021-2025

Project Title: Vehicle and Heavy Equipment Replacement Program

Department/Division: Public Works / All Divisions

Project Description and Reason Necessary: This is a program to replace vehicles due to increasing annual operating expenses, age, and condition.

Division (FY Replacement)	Fund Source	Truck #	Model Yr.	Description	Mileage (Hours) at 2/2019	Estimated Replacement Cost
Streets (2021)	001	515	2009	Ford Ranger	83,134	\$30,000
Streets (2021)	001	550	2009	Ford Ranger	120,757	\$30,000
Streets (2022)	001	565	2010	F-150 4x4	95,931	\$40,000
Streets (2023)	001	514	2011	F-150 4x4	52,777	\$42,000
Streets (2024)	001	524	2014	F-150 4x4	39,535	\$42,000
Streets (2025)	001	526	2015	PU – RAM2500 4x4	26,084	\$45,000
Sanitation (2022)	430	555	2010	F-150 4x4	84,302	\$40,000
Sanitation (2023)	430	510	2013	International 4300 Clam Bucket Truck	68,924	\$170,000
Sanitation (2025)	430	546	2020	Elgin Crosswind J1 street sweeper	428	\$290,000
Stormwater (2021)	423	ST-91 (Streets)	1997	Acme Trailer Mounted 8” Pump	(1,600hrs)	\$85,000
Stormwater (2022)	423	ST-95 (Streets)	2001	Acme Trailer Mounted 8”/10” Pump	(1,456hrs)	\$87,000
Stormwater (2024)	423	535	2014	CAT Challenger Boom Arm Mower	(224hrs)	\$160,000
Water (2022)	420	593	2011	2011 F-150	54,182	\$38,000
Water (2023)	420	599	2009	Chevy Silverado	33,289	\$38,000
Water (2024)	420	598	2014	Dodge Ram 2500	19,586	\$38,000
D&C (2021)	420	502	2006	Ford F-150 1/2- ton Pickup truck	97,233	\$30,000
D&C (2021)	420	506	2007	Ford F-250 ½ ton Truck w/utility body	65,202	\$35,000
D&C (2022)	420	590	2011	Ford F-250 ¾-ton Truck w/utility body	79,906	\$38,000
D&C (2025)	420	541	2015	F250 ¾ ton Ext cab w/util. body	37,556	\$32,000
D&C (2025)	420	542	2015	114SD Vac-Con	4917	\$375,000
				TOTAL:		\$1,685,000

Capital Improvement Plan: FY2021-2025

Vehicle Replacement Summary:

DIVISION <i>(Fund Source)</i>	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
STREETS DIVISION						
General Fund:	\$60,000	\$40,000	\$42,000	\$42,000	\$45,000	\$229,000
Sanitation Fund:		\$40,000	\$170,000		\$290,000	\$500,000
Stormwater Fund:	\$85,000	\$87,000		\$160,000		\$332,000
Streets Division Subtotal:	\$145,000	\$167,000	\$212,000	\$202,000	\$335,000	\$1,061,000
WATER & SEWER FUND						
D&C Division:	\$65,000	\$38,000			\$407,000	\$510,000
Water Plant Division:		\$38,000	\$38,000	\$38,000		\$114,000
Water & Sewer Fund Subtotal:	\$65,000	\$76,000	\$38,000	\$38,000	\$407,000	\$624,000
TOTAL:	\$210,000	\$243,000	\$250,000	\$240,000	\$742,000	\$1,685,000

Capital Improvement Plan: FY2021-2025

Project Title: Heavy Equipment and Vehicle Replacement/Maintenance and Funding Program

Department/Division: Public Works / Streets

Project Description and Reason Necessary: The Streets Division of the Public Works Department operates a number of specialized vehicles and equipment funded by the General Fund that are necessary to move debris and to maintain the City's roads and utility systems. The cost of these major equipment items makes it important to plan for their replacement by reserving a portion of their replacement cost on an annual basis until the vehicle or heavy equipment's replacement cost has been accumulated. The estimated life for each of these items is approximately 5-10 years. Vehicles and heavy equipment included in this program are those funded by the General Fund and costing more than **\$50,000**.

The plan below estimates most replacements on a 10-year cycle. However, in order to make the most economical use of the vehicle, its life may be extended, depending on its annual repair and maintenance costs. This planned replacement program also minimizes the need to borrow money to replace expensive vehicles.

Estimated replacement costs are updated annually and it is prudent to plan for an average annual cost increase of three percent (3%) when determining annual reserves.

No significant operating budget impact will occur.

Description	Truck #	Year	Replacement Yr.	Mileage (hours) at 2/2019	Estimated Replacement Cost	Estimated Trade-in Value	Net Est. Cost
John Deere Tractor & Bushhog	ST-32	2005	2021	1,261hrs	\$96,000		\$96,000
Caterpillar 4x4 Backhoe	527	2017	2023	1,243hrs	\$125,000	\$35,000	\$90,000
Caterpillar Excavator	534	2018	2023	205hrs	\$260,000	\$75,000	\$185,000
Hamm HD-Roller	ST-73	2003	2024	158hrs	\$52,000		\$52,000
				TOTAL	\$533,000	\$110,000	\$423,000

Capital Improvement Plan: FY2021-2025

General Capital Projects Fund – Streets Heavy Equipment Reserve Funding Progress:

Streets Division	FY2021	FY2022	FY2023	FY2024	FY2025
Balance beginning of year:	\$217,948	\$221,948	\$321,948	\$36,948	\$84,948
Deposits from General Fund into Streets Heavy Equipment Reserve	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Est. Available Balance	<u>\$317,948</u>	<u>\$321,948</u>	<u>\$421,948</u>	<u>\$136,948</u>	<u>\$184,948</u>
Withdrawals:					
John Deere 4320 4X4 Tractor					
John Deere 5520 Tractor & Bushhog	\$96,000				
Caterpillar 4x4 Backhoe			\$125,000		
Caterpillar Excavator			\$260,000		
Hamm HD-Roller				\$52,000	
Total Withdrawals	<u>\$96,000</u>	<u>\$0</u>	<u>\$385,000</u>	<u>\$52,000</u>	<u>\$0</u>
End-of-year Balance	\$221,948	\$321,948	\$36,948	\$84,948	\$184,948

Capital Improvement Plan: FY2021-2025

Project Title: Pavement Maintenance, Striping, and Sidewalk Program

Department/Division: Public Works / Streets

Project Description and Reason Necessary: The City has an inventory of about 88 miles of road and 33.7 miles of sidewalk. The City programs annual maintenance on a portion of its public pavement (streets, parking lots, and sidewalks).

- Street Maintenance:
 - o Roadway: Over the past decade or so, this program has consisted of a combination of hot-in-place recycling, mill & overlay, overlay, resurfacing or sealing, and asphalt rejuvenation. In the past, maintenance was programmed for an average of approximately 10% to 15 % of the inventory. In the short to intermediate term, staff anticipates that mill & overlay, overlay and asphalt rejuvenation approaches will be the primary focus.

A Pavement Management Survey is currently underway and is expected to be completed by FY2020. Funds will be expended based on a plan developed from the results of this survey. For FY2021 and beyond, streets maintenance funds will be tied to specific projects identified through the pavement management plan.
 - o Traffic Striping: The City restripes streets that are resurfaced or overlaid, and restripes existing striping on streets as necessary.
- Sidewalk Maintenance: The sidewalk maintenance program consists of repairing existing sidewalks, based on the severity of deterioration.
- New Sidewalk: In the past, the City annually funded programs to construct new sidewalks for the City's Safety Sidewalk Master Plan and other key sections that connect to the master plan or that prudently connect existing sidewalk sections.

Note: Installation of new sidewalk on 15th Avenue North (3rd Street N. to Penman Road) is to be integrated with intersection improvements designed in the Penman Road commercial area project and the FDOT A1A drainage project design with a bridge over the 8th Street Drainage Channel.

Funding Source: Local Option Gas Tax (LOGT) and ½-cent Infrastructure Surtax (BJB). See next page for other road improvements.

PROJECT (Fund Source)	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Street Maintenance (LOGT)	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,375,000
(Not Capital) (BJB)	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Sidewalk Maint. (LOGT)	\$35,000	\$35,000	\$35,000	\$35,000	\$35,000	\$175,000
(Not Capital)						
New Sidewalks (BJB)	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
(Capital)						
TOTAL	\$1,130,000	\$1,130,000	\$1,130,000	\$1,130,000	\$1,130,000	\$5,650,000

Capital Improvement Plan: FY2021-2025

Project Title: Road & Associated Infrastructure Improvements

Department/Division: Public Works / Streets

Project Description and Reason Necessary: Within the City there are roads that need to be rebuilt because of deterioration caused by aging, compromise of the base and excess elevation due to many overlays. The degree of required rebuilding differs with the condition of each road. It is recommended that rebuilding of roads be accomplished in conjunction with improvements to underground utilities when possible.

Penman Road Commercial Area Improvements: *Recommended Project funding is General Capital Projects Fund road reserve, ½-cent Infrastructure Surtax (BJB), Stormwater Fund, Water & Sewer Fund.* The scope of work for this project includes improvements to replace old deteriorated force main and gravity main to eliminate six residences on septic tanks. Project is centered on the 15th Avenue North intersection with general north-south limits approximately 11th to 18th Avenues North. Project includes traffic study and design, followed by construction. Study is underway with design start to follow soon after.

Funding Source(s): ½-cent Infrastructure Surtax (BJB) for design work. City of Jacksonville funding for construction costs.

Penman Rd. Commercial Area	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Study/Conceptual Design (BJB)	\$317,758						
Construction (City of Jacksonville- unfunded)		\$350,000				\$475,000	\$825,000
TOTAL		\$350,000	\$0	\$0	\$0	\$475,000	\$825,000

NOTES:

1. The above estimated planning costs are variable until project scope, design, bid advertisement and bid award are complete.
2. When roads are identified for reconstruction, Public Works reviews other utility and traffic systems (water, wastewater, stormwater, pavement and road base, sidewalk, public right-of-way parking, etc.) in the right-of-way for prudent upgrades and repairs to maximize return on investment.
3. Other projects may be added in the future for other necessary road reconstruction. Listed projects may be deleted and/or shifted on time-line due to budgetary constraints.

Capital Improvement Plan: FY2021-2025

Project Title: Relocate / Rebuild Sanitary Sewage Lift Stations #7 & #8
In order to Demolish Existing Lift Stations #7 and #20

Department/Division: Public Works / Capital Projects

Project Description and Reason Necessary:

The City's wastewater collection system, consisting of 1,990 sewer manholes, 85 miles of sewer mains, 18 miles of force mains, and 38 sewage lift stations, endures a harsh/corrosive environment due to hydrogen sulfide gas.

- Sewer manholes are routinely being identified for rehabilitation.
- Sewer mains identified in previous studies (1989 Water & Wastewater Study, 1992 & 1995 Infiltration & Inflow Studies, and 2004 Hydraulic Study) are deteriorated, cracked and leaking clay / cast iron pipes, constructed many decades ago, and are well beyond the normal life cycle. Sewer mains and services are also subject to tree/shrub root penetrations, especially those in backyard alleys / easements.
- Sewage lift stations are programmed for periodic rehabilitation that includes wet wells, electrical, mechanical and pumping systems, force main piping and other site improvements.

Existing Lift Stations #7, #8 and #20 are in the 5-year window for rehabilitation. Staff determined that a viable alternative is to invest the rehabilitation funding into abandoning the existing LS#7, constructing a new LS#7, abandoning the existing LS#20, and rehabbing the existing LS#8. The locations of these lift station sites are:

<u>Lift Station Sites</u>	<u>General Location</u>
Existing LS #7 (to be abandoned)	N. 18 th Ave. and 3 rd St.
Existing LS #8 (to be rehabilitated)	N. 18 th Ave. at San Pablo Elementary School
Existing LS #20 (to be abandoned)	N. 15 th Ave. and 4 th St.
New LS #7 at Vacant BES Site (to be constructed)	N. 18 th Ave. and 4 th St.

Abandoning the existing LS#7, constructing a new LS#7, abandoning the existing LS#20, and rehabbing the existing LS#8 will result in more cost effective long-term maintenance and continuing service during power outages. Currently, it is planned to construct the project in 2 phases. The following chart gives an overview of the scope in each phase:

Capital Improvement Plan: FY2021-2025

<u>PHASE</u>	<u>OVERVIEW</u>
LS #7: • Build New LS #7 • Demolish Old LS #7 and Old LS #20	<i>Design underway; Construction programmed for FY2020</i> - o Build new LS #7 with generator on city property (N. 4th St. & 18th Ave.) - o Build new wastewater gravity main on North 18th Avenue (State Road A1A to 4th Street) to discharge into new LS #7 - o Replace wastewater gravity main on N. 4th Street (13th to 18th Aves.) - o Build new wastewater force main on N. 4th Street - o Replace & upgrade stormwater gravity mains - o Replace & upgrade potable water mains - o Demolish old LS #7 & old LS #20 - o Rebuild roadway and curbing - o Stormwater improvements on N. 13th & 14th Avenues (3rd to 4th Streets)
LS #8: • Rehabilitate Existing LS #8 • Construct new sewer force main to manifold with new LS #7	<i>Design underway; Construction programmed for FY2020 & FY2021</i> - o Rehabilitate existing LS #8 - o Rebuild roadway and curbing - o Construct new force main on 18th Avenue North from LS #8 to manifold with new force main from LS #7
NOTE: Phasing is necessary so that project is flexible to integrate with possible route(s) for FDOT A1A Drainage Improvement Project.	

Funding Source: Water & Sewer Fund

PROJECT	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
LS #7 <i>Design</i> <i>Design</i> <i>Construct</i>	\$205,220 \$2,200,000						
LS #8 <i>Design</i> <i>Construct</i>	\$152,997	\$1,000,000					\$1,000,000
TOTAL CAPITAL:		\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Capital Improvement Plan: FY2021-2025

Project Title: Water Distribution & Sanitary Sewer Collection Systems Improvements

Department/Division: Public Works / Distribution & Collection

Project Description and Reason Necessary:

Water Distribution System Improvements: *Recommended Funding Source – Water/Sewer.* The City's water distribution system consists of approximately 110 miles of water mains, 2,736 water valves 11,246 water service laterals 936 fire hydrants and two (2) elevated water tanks. Various existing water mains in some areas require replacement because they are old, tuberculated, galvanized 2" and/or unlined/deteriorated cast iron 4" or larger in size. Tuberculation is the development of small mounds of corrosion products (rust) on the inside of galvanized or unlined cast iron pipes, decreasing the diameter. This causes significant loss of water pressure and volume. The water lines are to be replaced with varied sizes of PVC pipes (6" or larger when needed for firefighting requirements). Subject to available time and funding resources, the City programs a major water main replacement project to be contracted and one or two small water line replacement projects for City or contract forces to accomplish. **The City has made great strides over the past years in replacing old tuberculated, galvanized and unlined cast iron lines. This is an ongoing, multi-year program.**

Water Main Replacement Projects at Various Locations: *Recommended funding source – Water & Sewer Fund.* Each project includes replacing old galvanized, old cast iron, and asbestos cement (AC) water mains with new 6" or greater PVC water mains and valves. New fire hydrants installed as necessary. Ancillary sidewalk and asphalt road crossing work as necessary.

Project	Water Main Replacement		Project Area		
	Old Type	Est. Length	ALONG	FROM	TO
2nd Ave. N. Water Main (20th St N. to the west) Design (2023) & Const. (2024)*	2" pipe	Install 2500 ft. of 8" PVC pipe (<i>delay to size for future development</i>)	• 2 nd Ave. North	20 th St. North	Dead end (boat ramp)
Water Main Imp. FY21 W/S funding Design 2020 Construct 2021	2" galvanized	3,700 ft.	• 21st St. North • Seabreeze Ave - Seagrape Dr. • Rita Rae Ln. • 21st Ave. South • 36th Ave South	9 th Ave. North Trudee Dee Ln. Seabreeze Ave. Seabreeze Ave. 1 st St. South 1 st St. South	Dead End Evans Dr. Trudee Dee Ln. Seagrape Dr. 2 nd St. South Ocean Dr.

Capital Improvement Plan: FY2021-2025

Project	Water Main Replacement		Project Area		
	Old Type	Est. Length	ALONG	FROM	TO
FY22-W/S funding Design (2021) Construct (2022)	2" galvanized 6" Cast Iron	2,400 Install 3-12" Valves 2-12" valves	• 6th St. North • 6th St. North • 21st Ave. South • 2nd St. South • 2nd St. South • Gordon Ave.	4 th Ave. North 2 nd Ave. North 1 st St. South 21 st Ave. South 21 st Ave. South Water Tower	6 th Ave North Beach Blvd. 2 nd St South 22 nd Ave. South 17 th Ave. South
FY23-W/S funding No Design Needed	1" Services 1" Services	20 Services Replace 1" water services	• 2nd St. South • Jax Beach Section A		
Water and Sewer Main Imp. FY25 W/S funding Design (2024) & Const. (2025)	8" Cast Iron water main, 6"/8" clay sewer mains	Replace approximately 2,500 feet of 8" tuberculated C.I. Water mains and 1,200 feet of sanitary sewer main.	1 st Street North	9 th Ave. 15 th Ave. 19 th Ave.	11 th Ave. 18 th Ave. 20 th Ave.

* Waiting to see what and when Beach Marine is going to build.

Sanitary Sewer Collection System Improvements: *Recommended Funding Source – Water/Sewer.*

The City's wastewater collection system consists of approximately 85 miles of sewer mains and 1,990 manholes, 38 sewage lift stations with 18 miles of force mains. Manholes are routinely being identified for rehabilitation. Sewer mains identified in previous studies (1989 Water & Wastewater Study, 1992 & 1995 Infiltration & Inflow Studies, and 2004 Hydraulic Study) are deteriorated, cracked and leaking clay / cast iron pipes, constructed many decades ago, and are well beyond the normal life cycle. **Relining and replacing as necessary reduces sewer backups, infiltration, and inflow from groundwater and rains, which in turn reduces the operational load and long-term wear and tear on the sewage lift stations and the City's wastewater treatment facility.** This places less pollution load upon the environment. **This is an ongoing, multi-year program.**

Capital Improvement Plan: FY2021-2025

Water Main Replacement <i>(Fund Source)</i>	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
2nd Ave. N. Water Main Imprvs. (W/S) <i>Design</i> <i>Construct</i>				\$60,000	\$400,000		\$460,000
Water Main Improvements FY21-WM (W/S) <i>Design</i> <i>Construct</i>	\$60,000	\$400,000					\$400,000
FY22-WM (W/S) <i>Design</i> <i>Construct</i>		\$60,000	\$400,000				\$460,000
FY23-WM <i>Construct</i> No Design Needed				\$200,000			\$200,000
Water Main Improvements FY25-WM (W/S) <i>Design</i> <i>Construct</i>					\$100,000	\$600,000	\$700,000
TOTAL <i>W/S funding</i>		\$460,000	\$400,000	\$260,000	\$500,000	\$600,000	\$2,220,000

NOT CAPITAL	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Water Valve Maintenance Program ¹ (W/S)	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000
Sanitary Sewer System Maintenance Program ² (W/S)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
TOTAL NOT CAPITAL	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$1,625,000

¹ The annual **Water Valve Maintenance Program** consists of exercising approximately 25% of the valve inventory and subsequently replacing damaged/broken valves as necessary.

² The annual **Sanitary Sewer System Maintenance Program** consists of inspecting approximately 10% of the manhole inventory and subsequently relining/ reconstructing manholes as necessary. It also includes cleaning/televising sewer mains/services, lining clay sewer mains in backyard easements to reduce infiltration, and making point repairs as necessary.

Capital Improvement Plan: FY2021-2025

Project Title: Water, Sewer and Stormwater Main Improvements

Department/Division: Public Works / Distribution & Collection

Project Description and Reason Necessary:

10th Street South (5th Ave. S to 12th Ave. S) Improvements: The scope of work for this project includes improvements to the road, stormwater, sanitary sewer and water distribution systems plus other ancillary public improvements throughout and nearby the project area. Project area encompasses 10th Street South from Beach Boulevard to 12th Avenue South and the avenues connecting 9th and 10th Streets. NOTE: There is an area of contaminated soil that must be addressed for which it is difficult to estimate cost.

10 th Street South 5 th Ave. S. to 12 th Ave. S. (Fund Source)	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Construction (W/S)	\$121,070		\$640,000				\$640,000
(SW)	\$87,670		\$380,000				\$380,000
(GCP)	\$170,00		\$810,000				\$810,000
TOTAL:		\$0	\$1,830,000	\$0	\$0	\$0	\$1,830,000

Funding Source: General Capital Projects Fund road reserve, Water & Sewer Fund, Stormwater Fund, and General Capital Projects Fund road reserve.

10th Street South (Beach Blvd. to 5th Ave. S) Improvements: The scope of work for this project includes improvements to the roadway, stormwater, sanitary sewer and water distribution systems plus other ancillary public improvements throughout and nearby the project area.

Type of work	Description of work	Project Area		
		ALONG	FROM	TO
Water	Construct new water mains; grout fill existing water mains; add new water services, fire hydrants, valves, fittings and connections to existing water mains	• 10 th St. S.	Beach Blvd.	5 th Ave. S.
Sewer	Construct new, and remove existing, sewer mains in alleys; add new sewer services, manholes and concrete pavement	• Between 9 th and 10 th St. S.	Beach Blvd.	5 th Ave. S.
Stormwater/ Roadways	Construct new, and remove existing, stormwater piping; add new curb and gutter; add new asphalt pavement	• 10 th St. S. • 11 th St. S. • 2 nd Ave. S. • 3 rd Ave. S. • 4 th Ave. S.	2 nd Ave. S. 4 th Ave. S. 9 th St. S. 9 th St. S. 9 th St. S.	5 th Ave. S. 5 th Ave. S. 10 th St. S. 10 th St. S. 11 th St. S.

Funding Source: General Capital Projects Fund road reserve, Water & Sewer Fund, Stormwater Fund, and General Capital Projects Fund road reserve

Capital Improvement Plan: FY2021-2025

10th Street South Beach Blvd. to 5th Ave. S. <i>(Fund Source)</i>	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Design (W/S)	\$105,000						
(SW)	\$50,000						
(GCP)	\$45,000						
Construction (W/S)				\$760,000			\$760,000
(SW)				\$368,000			\$368,000
(GCP)				\$337,000			\$337,000
TOTAL:		\$0	\$0	\$1,465,000	\$0	\$0	\$1,465,000

Capital Improvement Plan: FY2021-2025

Project Title: Sanitary Sewer Lift Stations Rehabilitation Program

Department/Division: Public Works / Pollution Control Plant

Project Description and Reason Necessary: The City has an inventory of 38 sewage lift stations and about 1,990 manholes. Sewage lift stations and manholes endure a harsh/corrosive environment due to hydrogen sulfide gas. Periodic rehabilitation of lift station wet wells and manholes are necessary to maintain structural integrity. Rehabilitation includes, but is not limited to, structural and surface repair and coating of the wet wells and manholes with the corrosion resistant product such as Spectrashield, having a 10-year warranty (or similar product). In addition, pumps, piping, controls, fencing, and surface improvements at the lift stations are to be replaced or maintained as necessary. The current program strategy is to rehabilitate lift stations on an average of every 10 years.

- **LS #29:** *Project originally programmed for construction FY2019.* This is a duplex submersible station located at 396 Marsh Landing Pkwy. The wet well was coated with Spectrashield in 1998. This station needs a complete rehab. The wet well sides are bulging indicating that the wet well is deteriorating and becoming compromised. The wet well piping has been repaired numerous times and is in poor condition. The valve vault and valves need replacement, as does the control panel. This station requires new wet well (Spectrashield), new valves, piping, valve vault, control panel, and upgrade SCADA system.
- **LS #17:** *Project originally programmed for construction FY2018.* The station is a duplex submersible pump station with two Gorman-Rupp submersible pumps located at 3351 Anhinga Court. The force main discharges to a manhole, which is located on Osceola Avenue at Merrill Boulevard, and then flows by gravity to Lift Station # 14. The lift station has an 8-foot diameter wet well, which has been coated with Spectrashield and appears to be in reasonably good condition. The control cabinet is deteriorated. There is limited access to this station. During heavy rainfall events, the station is inaccessible. Discharge piping is PVC except for ductile/cast iron fittings that show signs of rust. This station is in poor shape and needs a total rehabilitation including new piping, pumps/motors, valves, flow meter, electrical controls, SCADA instrumentation, generator, fencing and access road.
- **LS #23:** *Construction FY2020.* This is a duplex submersible lift station located at 1290 12th Street N., with the wet well in the middle of the street cul-de-sac. The pumps and control panel were replaced in 2001 and were oversized to handle stormwater infiltration and intrusion. Subsequently, the stormwater inflow issues have been properly resolved. The wet well hatches were replaced in 2016 because of their deteriorated condition. Currently, this lift station has a number of issues and does not meet Jacksonville Beach lift station or Dataflow design specifications. The Spectrashield coating in the wet well is deteriorating and needs repair. The pumps are too large for the hatch size and the rails must be disassembled to remove the pumps. The control panel is attached to a light pole and the (Dataflow) telemetry antenna is at an improper height and not installed correctly. This station requires new smaller capacity pumps/motors, piping, valves, control panel and new SCADA system.

Capital Improvement Plan: FY2021-2025

- **LS #33:** *Project programmed for FY2020/2021 (Under Construction 2020).* This station is located at Ocean Cay Unit 2 SD (at Isabella Blvd.). It is a duplex submersible station built in 1998. This station is obsolete. The pumps are too small for the flows and have a hard time keeping up during heavy rains. The rails are old “T” type rails which make removing and reinstalling the pumps labor intensive. The control panel is outmoded and becoming problematic. The fencing is in bad shape and the valves are deteriorating. This station needs to be replaced with a new duplex submersible station with above ground discharge piping as is our new rehab protocol.
- **LS #34:** *Project programmed for FY2022-2023 (Under Construction 2020).* This is a duplex submersible station located at 323 Lions Club Rd. The station was built in 1995. It has had numerous pump replacements. The wet well is too small and needs to be replaced. The station was originally built to serve the Parks and Recreation offices and the Lions Club. Since then, the Parks and Rec. building has been converted to a senior daycare facility with an added bathroom and additional clients occupying the building all day. The pumps and controls do not meet the City’s current requirements. The pumps are single phase and not good quality pumps. The station needs to be converted to a three-phase station to eliminate the need to stock parts unique to this station and to allow for operation that is more reliable. This station requires new larger wet well (coated with Spectrashield), new pumps/motors, piping, valves, control panel, SCADA system, fencing, and access road.
- **LS #28:** *Project programmed for FY2023-2024 (Under Construction 2020).* This is a Gorman Rupp station, also called a doghouse station, located at 1241 Blue Heron Ln N. This station, built in 1994, is the last above ground station in our system and presents all of the problems associated with this type of station. These problems include vacuum leaks, belt replacement, and difficulty pulling pumps because of the small enclosure size. The control panel is not far enough off the ground and area flooding makes it impossible to power the station until water subsides. This station needs to be converted to a submersible station with new pumps, valves, piping, control panel and wet well.
- **LS #5:** *Project programmed for FY2024-2025.* This is a duplex station located at 50 S. 37th Ave. The station was constructed in 1984 and an upgrade was completed in 1996 when it was converted from dry pit pumps to a submersible station. The generator was replaced in 2018. The well coating is deteriorating and at very least in need of new coating. The pumps are now obsolete and in need of replacement. The guide rails have been repaired many times and are also in need of replacement. The check valves are no longer manufactured and cannot be replaced without modifying the discharge piping. This station needs a complete rehab including new wet well or well repair, new pumps, valves, piping, control panel, and fencing.
- **LS #21:** *Project Programmed for FY2025-2026.* This is a duplex submersible station located at 4235-50 Marsh Landing Boulevard. It was built in July 2000, the wet well needs to be Spectrashield, pumps need to be replaced and control panel needs to be replaced. Concrete driveway needs to be replaced.

Capital Improvement Plan: FY2021-2025

FUTURE LIFT STATION PROJECTS:

- **LS#11:** located at 251 N. 20th Street (FY2026-2027)
- **LS #24:** located at 3750 South Third Street (FY2027-2028)
- **LS #25:** located at 1781 The Greens Way (FY2028-2029)
- **LS #13:** located at 49 Fairway Lane (FY2029-2030)
- **LS #30:** located at existing BES building at the substation at 4400 South Beach Parkway (FY2030-2031)
- **LS #35:** located at Jardin de Mer Condos (FY2031-2032)
- **LS #19:** located at 33 Rosewood Drive (FY2032-2033)

Funding Source: Water & Sewer Fund

PROJECT (Fund Source)		PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
LS 8 (W/S)	90% Design Construct	\$100,000	\$650,000					\$650,000
LS #7 (W/S)	Design Construct	\$205,220 \$2,200,000						
LS #33 (W/S)	Design Construct		\$45,000	\$300,000				\$345,000
LS #34 (W/S)	Design Construct			\$40,000	\$300,000			\$340,000
LS #28 (W/S)	Design Construct				\$40,000	\$300,000		\$340,000
LS #5 (W/S)	Design Construct					\$80,000	\$300,000	\$380,000
LS #21 (W/S)	Design Construct						\$80,000	\$80,000
TOTAL CAPITAL:			\$695,000	\$340,000	\$340,000	\$380,000	\$380,000	\$2,135,000

Capital Improvement Plan: FY2021-2025

Project Title: Wastewater Treatment Facility Improvements Program

Department/Division: Public Works / Pollution Control Plant

Project Description and Reason Necessary:

- o **Sludge Dewatering Facility Replacement:** The Pollution Control Plant currently uses a belt filter press system for residual (sludge) dewatering. This facility was installed in 1996. It included a steel building with a lean-to, stairway with platform, an overhead conveyer system for truck loading and a 1.5 meter belt filter press with appurtenances. The building, lean-to and stairs/platform have significantly deteriorated due to corrosion from exposure to sludge operations. During the PCP upgrade in 2009, the building's "skin" was removed and replaced with concrete block. The roof, ventilation fan substructure and metal supports (plus the previously mentioned stairs and lean-to) are deteriorated to the point that structural integrity is questionable. Due to the age of the facility (22 years, the belt press and conveyer are reaching the end of their useful life. Staff recommends that the existing facility be replaced with a centrifuge dewatering system including a closed pipe screw mechanism with an overhead telescoping discharge manifold for filling trucks. (Redundant system / major components budgeted for FY2023)
- o **Modifications to the Chlorine Contact Tanks and Chlorination/De-Chlorination Systems:** The existing chlorination system was sized for the lower, continuous flow of the old plant. The new plant releases effluent in larger volumes, which must be chlorinated immediately, causing inefficient overuse of chlorine and thus a higher rate of deterioration of the chlorination system and chlorine contact tanks. In addition, the flow inside the square tank is circular and does not efficiently mix the chlorine with the effluent. Planned improvements to the chlorination/de-chlorination systems and chlorine contact tanks will improve the efficiency of disinfection of the treated effluent, reducing chemical, repair and maintenance costs.
- o **Wastewater Treatment Plant Outfall Piping:** Clean and televise approximately 3,100 L.F. of 30" RCP pipe. Repair/rehabilitate existing 30" outfall pipe at discharge point. Repair existing pipes as necessary.
- o **Invent Mixer Foundations:** SBR Rehabilitation Programming for SBR's #1, #2, #3, & #4.

Capital Improvement Plan: FY2021-2025

Funding Source: Water & Sewer Fund

IMPROVEMENT PROJECT	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Sludge Dewatering Facility Replacement #1 and 2 <i>Design</i> <i>Construct</i>		\$150,000	\$1,000,000				\$1,150,000
Modifications to North and South Chlorine Contact Tanks <i>Design</i> <i>Removal of gas CL2</i> <i>Construct</i>			\$180,000	\$1,500,000			\$1,680,000
Digester Stairs <i>Design</i> <i>Construct</i>		\$175,000					\$175,000
Digester and Air Piping <i>Design</i> <i>Construct</i>		\$345,000					\$345,000
Wastewater Treatment Plant Outfall Piping		\$100,000					\$100,000
Invent Mixers Foundations SBR 1 <i>Design</i> <i>Construct</i>					\$40,000	\$100,000	\$140,000
Invent Mixers Foundations SBR 2 <i>Design</i> <i>Construct</i>						\$100,000	\$100,000
TOTAL:		\$770,000	\$1,180,000	\$1,500,000	\$40,000	\$200,000	\$3,690,000
<i>The above planning costs are variable until project scope, design, bid / quotes advertisement, and quotes / bid awards are complete. SBR Invent foundations are unstable, start evaluation of foundations.</i>							

Capital Improvement Plan: FY2021-2025

Project Title: Raw Water Wells Improvements Program

Department/Division: Public Works / Water Plant

Project Description and Reason Necessary:

Each of the City's two (2) water treatment plants are supplied with raw water from three (3) wells. Constructed in the late 1950s, Well #11 is the deepest of the City's wells at a depth of 1,204 feet. The five (5) other wells average 900 feet in depth.

Raw Water Well #11 is located at 590 Shetter Avenue in Jacksonville Beach Florida. The well was constructed in 1946 and a pump was added in 1991. Well #11 is a target of concern for the Health Department, St. Johns River Water Management District and the City. The well's water quality has declined significantly because of increasing chlorides from salt-water intrusion. The chloride levels in Well #11 samples average 150 mg/l, while our other wells average 12 mg/l. The maximum contaminant level (MCL) for chlorides allowed is 250 mg/l. The City's Consumptive Use Permit, issued by St. John's River Water Management District, requires that the City back fill Well #11 to the upper Floridian aquifer or abandon the well by March 2020.

In December 2016, *Johnson Engineering, Inc.* performed a geophysical survey of Well #11. The survey findings noted that back plugging Well #11 to the upper Floridian aquifer will significantly reduce well production. The video logging revealed a hole in the well casing at 293.4 feet below land surface. There is high potential that this hole will lead to increased future contamination. Alternatives are:

- At Well #11, place a smaller casing inside the well. (This will constrict flow capacity more.) *(This old 1946 well might later need de-calcification and retesting.)*
- Drill a new well at the previously approved Well #16 site and back plug / abandon Well #11.

Staff determined that the better long term option is to abandon Well #11 and drill the new replacement Well #16. This project consists of:

Planning Commission granted Conditional Use Approval. At Well #16 location, drill new well to 900 feet and construct on site header (well house, pumps, piping, etc.). Extend / construct new Raw Water Main (2,400 feet +/-) from Well #15 site (southeast part of Gonzales Park) to the new Well #16 site (11th St. S. & 8th Ave.). Complete back plug and abandon old Well #11.

- (FY2017) Permission granted from SJRWMD to continue operation of Well #11 with reduced flow.
- (FY2017) Extension granted from SJRWMD to expire on **March 31, 2020**
- (FY2017) Planning Commission, Conditional Use Approval granted.
- (FY2018/19) PWC Engineering review and update 2000 design for Well #16 and extension of raw water main from Well #15 (southeast portion of Gonzales Park) to Well #16 location (8th Ave. N. & 11th St.).

Capital Improvement Plan: FY2021-2025

- (FY2019) Four Waters Engineering (PO 190750 - \$65,465.00) to design, manage and coordinate the completion of new production water Well #16, the new well building, landscaping of the well site and the abandonment of Well #11.
- (FY2020) At Well #16 location, drill new well to 900 feet and construct on site header (pumps, piping, etc.)
- (Original FY2020-Completion Actually FY2021) Complete back plug and abandon old Well #11.

St. John's River Water Management District has re-activated Well #16 from our previous Consumptive Use Permit (CUP) as the replacement well location. Will need modification to our current CUP based on resizing of new well.

Funding Source: Water & Sewer Fund

PROJECT	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	Total
Well #16 - Drill well to 900 ft. / Construct On-site Header (pump, motor, piping)	\$650,000 *	Bid rejected 2020-2021					
Well #11 - Complete back-plug and abandon	\$60,000						
TOTAL CAPITAL:		\$0	\$0	\$0	\$0	\$0	\$0
The above planning costs are variable until project scope, design, bid advertisement & bid award are complete.							

***We are currently revising and re-bidding Well #16 with the expectation that construction will cost \$1,000,000.**

Capital Improvement Plan: FY2021-2025

Project Title: Water Plant Improvements Program

Department/Division: Public Works / Water Plant

Project Description and Reason Necessary:

- o **Concrete Block Building:** (FY2020). A mobile generator is necessary to provide emergency electrical power for both Raw Water Wells and Stormwater Pump Stations. Loss of power at these sites would reduce the capacity to provide essential services to the public. Currently, the only mobile generator is exposed to weather, rain, etc. A second mobile generator was ordered in FY2020. In order to protect these mobile generators, a storage facility is required. The concrete block building shall be a high quality, 30'x50'x10', concrete block building, vertical roof, a 36"x80" lockable entrance door, two window openings, 100 amp breaker panel and two garage doors. The building is designed for the highest wind loads, 30'x50'x6", 3000psi mono concrete slab with smooth finish, and 12"x12" footers with (2) #5 continuous rebar.
- o **Water Master Plan:** (FY2021). The City's water well and distribution system consists of over 109 miles of water mains, 927 fire hydrants, 2,736 water valves and approximately 11,193 water services. There have been a number of expansions, modifications and rehabilitation projects since the last study was prepared. The Water Master Plan will provide an updated assessment of the water system infrastructure to better understand the current system hydraulics, identify increased tuberculation and pipe degradation to ensure the current level of service is being met in an efficient manner, and the future projected service needs are identified. The assessment will result in a Capital Improvement Plan, which will provide recommendation for needed rehabilitation of existing facilities and upgrades for growth.
- o **Generator Fuel Storage Tank Replacement; Water Well # 14.** (FY2022). The generator sits atop the fuel storage tank. The harsh conditions and outdoor environment is causing replacement to be warranted.
- o **WTP Disinfection System Alternatives Evaluation.** (FY2022 / FY2023). Both City water treatment plants (WTPs) and the Pollution Control Plant (PCP) currently use gaseous chlorine (ton cylinders) for disinfection. Although gaseous chlorine is an effective disinfectant delivery method, it can pose a significant public safety concern if a catastrophic chlorine gas cylinder leak occurs. Thus, the City wishes to evaluate alternatives to improve the safety of its disinfection operations while meeting disinfection regulatory requirements.
- o **Softening Study.** (FY TBD). This project is to consider the alternatives for central softening of water at both Water Treatment Plant locations.

Capital Improvement Plan: FY2021-2025

Funding Source: Water & Sewer Fund

PROJECT	PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Concrete Block Building	\$110,000						\$0
Water Master Plan		\$125,000					\$125,000
Generator Fuel Storage Tank Replacement			\$125,000				\$125,000
Professional Engineering Services - WTP Disinfection System Alternatives Evaluation Plus 20% contingency							
Study	\$10,200						
Design			\$150,000				
Construct				\$1,500,000			\$1,650,000
Softening Study						TBD	TBD
TOTAL		\$125,000	\$275,000	\$1,500,000		\$0	\$1,900,000

Capital Improvement Plan: FY2021-2025

Project Title: Stormwater Collection & Treatment System Improvements Program

Department / Division: Public Works / Stormwater

Project Description and Reason Necessary:

For over a decade, the City has been steadily improving its stormwater collection systems through a program of study, design, and construction under the auspices of Phases 1, 2 & 3 of its Stormwater Master Plan and staff field experiences and history. Project priorities and design approaches may be adjusted based on field-collected data, funding availability, and estimated project costs.

Projects are funded one at a time, as funds are available. Project costs have continually been increasing over the past several years. Fund cash balance is carefully monitored. Some projects are anticipated to be deferred or delayed due to funding constraints.

Stormwater Improvements at Various Locations:

- o **Stormwater Master Plan:** (FY2021). There have been a number of expansions, modifications and rehabilitation projects since the last study was prepared prior to 2000. The Stormwater Master Plan will provide an updated assessment of the stormwater system infrastructure to better understand the current system hydraulics, impacts of current and planned development and assess impacts of projected sea level rise. The assessment will result in a Capital Improvement Plan, which will provide recommendation for needed rehabilitation of existing facilities and upgrades for growth and the changing environment.
- o **Isabella Boulevard (35th Avenue South to Jacksonville Drive):** (FY2021). Project consists of installation of approximately 450 linear feet of 42-inch RCP storm sewer piping, three (3) manholes, filling in of existing ditch, and sodding removal and replacement.
- o **4th Street South (1st Avenue South to 6th Avenue South):** (FY2022-2024). Project consists of removal and replacement of approximately 2,100 linear feet of 24 to 48-inch storm sewer piping, manholes, inlets, curb and gutter and asphalt pavement. Water and sewer mains may also have to be replaced in this area.
- o **Dune Walkovers:** (FY2021-2028). There are forty-nine (49) dune walkovers within the City. There are twenty-one (21) dune walkovers outside the Downtown CRA District. The City's intent is to replace them with a plastic decking material to minimize maintenance and prolong its life.
- o **Beach Outfalls:** (FY2021-2028). There are twenty-nine (29) existing beach outfalls within the City. There are fourteen (14) existing beach outfalls located outside the Downtown CRA District. It is the City's intent to replace all of them with in-line check valves to minimize water from backing up into the system, pending funding availability. The City is scheduled to receive a FDEM grant in the amount of \$41,310 to offset the design fee.
- o **Evans Drive Area Stormwater Improvements:** (FY2021-2022). Cleaning/Televising of five (5) stormwater outfalls consisting of approximately 1,000lf of PVC/RCP; installing in-line check valves and construction of new piping as necessary to minimize area flooding.

Capital Improvement Plan: FY2021-2025

- o **Beach Blvd Stormwater Vault:** (FY2021). The recent renovations of the stormwater vault at Beach Boulevard, between 2nd Street and 3rd Street has shown that there is 2-3 feet of sediment in the vault that needs removed to increase capacity and establish operational capacity.
- o **Generator Fuel Storage Tank; Madrid Pump Station.** (FY2023). The generator sits atop the fuel storage tank. The harsh conditions and outdoor environment is causing replacement to be warranted.

Funding Sources: Stormwater Fund

PROJECT		PRIOR	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Stormwater Master Plan	<i>Study</i>		\$125,000					\$125,000
Isabella (35 th Ave to Jax Dr)	<i>Design Construct</i>		\$40,000	\$200,000				\$240,000
4th St S. (1 st -6 th Ave S)	<i>Design Construct</i>			\$200,000	\$450,000	\$3,000,000		\$3,650,000
Non-ADA Dune Walkovers (Qty 21)	<i>Design Construct</i>	\$61,944	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Beach Outfalls (Qty 14)	<i>Design Construct</i>	\$13,066		\$200,000	\$200,000	\$200,000	\$200,000	\$800,000
Evans Dr Area Stormwater Imprvs.	<i>Design Construct</i>			\$50,000	\$305,000			\$355,000
Generator Fuel Storage Tank - Madrid					\$150,000			\$150,000
Beach Boulevard Stormwater Vault Plus 20% Contingency	<i>Construct</i>		\$223,000					\$223,000
TOTAL CAPITAL			\$588,000	\$850,000	\$1,305,000	\$3,400,000	\$400,000	\$6,543,000

PROJECT (NOT CAPITAL)	FY2021	FY2022	FY2023	FY2024	FY2025	TOTAL
Pipe Cleaning	\$95,000	\$95,000	\$95,000	\$95,000	\$95,000	\$475,000
Channel Cleaning and Maintenance	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
TOTAL NOT CAPITAL	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$1,475,000

Glossary of Budgetary and Financial Terminology and Acronyms

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

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

Ad valorem Tax - a tax assessed on the value of real and personal property.

Adopted (approved) budget - the financial plan of revenues and expenditures for a fiscal year, as approved by the City Council.

AFG – Aid to Firefighters Grant

AICPA – American Institute of Certified Public Accountants

ALS — Advanced Life Support

Amendment - a change to the adopted budget which may increase or decrease a fund's total appropriation.

Amortization - gradual reduction of an amount over time. An example is amortized principal and interest payments on debt. An asset or liability with a limited life is usually amortized over the period benefitted (i.e., the life of the loan).

APPA — American Public Power Association

Appropriation - a specific amount of funds authorized by the City Council with which financial obligations may be made.

ARP – All Requirements Project

ARRA – American Recovery and Reinvestment Act

Glossary and list of acronyms

Assessed Valuation - the value placed on property for the purpose of taxation. The City of Jacksonville Beach accepts the assessment of real and personal property as determined by the Duval County Property Appraiser.

AWT – Advanced Waste Treatment

Balanced budget - total anticipated revenues plus available fund balance in excess of authorized reserves equals total budgeted expenditures plus required reserves for each fund.

BLS — Basic Life Support

BMAP – Basin Management Action Plan

Bond - a written promise to pay a specific sum of money (called principal or face value) at a specific future date along with periodic interest paid at a percentage of the principal. Bonds are used to finance capital projects.

Bond Covenant - an agreement between the City and its lenders which specifies a payment schedule, terms and reserves to be held.

Budget Calendar - the schedule of key dates or goals which the City follows through the budget process.

Budgetary Control - the control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limits of revenues and approved appropriations.

Budget Message - a brief written statement presented by the City Manager to the City Council and incorporated into the budget document which highlights budget issues and policy recommendations.

Budget Process - the established procedures and calendar for the tasks which are to be completed prior to the adoption of the annual operating budget.

Budget Resolution - the official enactment by the City Council legally authorizing City officials to obligate and expend City resources.

Budgetary Solvency - a governmental unit's ability to generate sufficient cash revenues to pay its bills over a thirty to sixty day time frame.

CAD — Computer-Aided Dispatch

CAFR — Comprehensive Annual Financial Report

CALEA — Commission on Accreditation for Law Enforcement Agencies

CAPE – Community Assisted Policing Effort

Capital (Fixed) Asset – Land, improvements to land, easements buildings, building improvements, vehicles, machinery, equipment, works of art, historical treasures, infrastructure and all other tangible or intangible assets costing \$1,000 or more that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Expenditure/Capital Outlay - an expenditure for the acquisition of, or addition to a capital (fixed) asset. Items acquired for less than \$1,000 are not considered to be capital expenditures.

Capital Improvement Plan (CIP) - a plan for capital expenditures to be incurred each year over a fixed period of several years. The plan sets forth each capital project and identifies the expected beginning and ending date for each project, the amount to be expended in each year and the method of financing for those expenditures.

Capital Project - Projects which result in the acquisition or construction of fixed assets which are of long term and permanent nature. Such assets include land, buildings and related improvements.

Cash Balance Forward - funds on hand at the end of a fiscal year resulting from collections of revenues in excess of expenditures or unexpended appropriations which are included as a revenue source in the budget of the following fiscal year.

CDBG — Community Development Block Grant

CFL – Compact Florescent Light

CIP — Capital Improvement Plan

CIS – Customer Information System

Contingency - a budgetary reserve to provide for emergency or unanticipated expenditures during the fiscal year.

COP — Citizens on Patrol

COPS – Community Oriented Policing Services

CPI — Consumer Price Index

CRA - Community Redevelopment Agency

Credit Rating - an independent rating service's evaluation of the credit worthiness of notes and bonds. Such ratings influence the cost of borrowing.

CRT - Community Response Team

CUP – Consumptive Use Permit

DARE - Drug Abuse Resistance Education

Debt - funds owed as a result of borrowing.

Debt Service - the payment of principal and interest on borrowed funds, such as bonds.

Debt Service Fund - the fund used to account for the accumulation of resources for the payment of principal and interest on long term debt, specifically, bond issues.

Deficit - the excess of expenditures over revenues during a fiscal year.

Department - a major administrative division of the City with overall management responsibility for an operation or a group of related operations within a related program area.

Depreciation - the periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary funds such as internal service and enterprise funds.

EAR – Evaluation and Appraisal Report

EMS — Emergency Medical Services

EMT – Emergency Medical Technician

EPA – Environmental Protection Agency

EVOC – Emergency Vehicle Operators Course

Encumbrance/encumbered - a commitment of funds through appropriation in which the expenditure has not actually been made at the time of recording. It may be represented by a purchase order, purchase requisition or contract for goods and services.

Enterprise Fund - a fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

ESCO – Electric Service Corporation

Expenditure/Expense - the outflow of funds paid or to be paid for an asset obtained or for goods and services provided regardless of when the expense is actually paid. The term expenditure applies to governmental funds and the term expense applies to proprietary funds.

FCC – Federal Communications Commission

FDEP — Florida Department of Environmental Protection

FDOT – Florida Department of Transportation

FERC — Federal Energy Regulatory Commission

FMPA - Florida Municipal Power Agency

Fiduciary Fund – used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government’s own programs. The City of Jacksonville Beach’s pension funds are accounted for and budgeted as fiduciary funds.

Fiscal Year - the time period designated by the City signifying the beginning and ending of its annual period for recording financial transactions. The City of Jacksonville Beach’s fiscal year is October 1 through September 30.

Fixed Asset – a financial resource that is tangible, has an expected life of more than one year, costs more than \$1,000 and is not a repair or supply item. Items meeting the fixed asset criteria are classified by major categories: land, building, improvements other than building, equipment and vehicles and construction-in-progress.

FOP — Fraternal Order of Police

Franchise - an agreement between the City and a provider of public services, such as cable television or garbage collection, which imparts certain standards on the provider and is a contract which requires payments to the City.

FRCC — Florida Reliability Coordinating Council

FRDAP – Florida Recreation Development Assistance Program

FS - Florida Statutes

Fund - an independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance - refers to the excess of assets over liabilities and, therefore, is generally known as the amount available for appropriation to the extent that it is not reserved.

GAAP - Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

General Fund - the governmental accounting fund supported by ad valorem property taxes, licenses and permits, service charges and other general revenues to provide City-wide operating services. This may be referred to as the Operating Fund.

General Obligation Bonds (GOB) - bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for GOBs to be issued.

GFOA - Government Finance Officers' Association

GIS — Geographic Information System

Governmental Funds - funds used to account for the acquisition, use and balances of expendable financial resources and related liabilities. Governmental funds include the General Fund, Special Revenue Fund(s), Debt Service Fund(s) and Capital Projects Fund(s).

GPS — Geographic Positioning System

Homestead Exemption - pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from property tax.

HTE – The name of the City of Jacksonville Beach's operating software for general ledger, utility billing, building permit, occupational license and other applications.

IAFF — International Association of Firefighters

Impact Fees - monetary payments made by developers or builders to defray the public costs of providing infrastructure capital to a development.

Infrastructure - public support structures such as roads, street lighting, water and sewer lines.

Intergovernmental Revenue - Revenue received from another governmental unit in the form of entitlements, shared revenues or payment in lieu of taxes.

IRB – Inflatable Rescue Boat

Glossary and list of acronyms

JAG – Justice Assistance Grant

JTA — Jacksonville Transportation Authority

Kw, Kwh — Kilowatt, kilowatt hour, respectively

LAN — Local Area Network

Levy - to impose taxes, special assessments or service charges. Another term used for millage rates.

LIUNA — Laborers International Union of North America

LOGT – Local Option Gas Tax

Major Funds – Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management’s Discussion and Analysis – For State and Local Governments* sets forth minimum criteria (percentage of assets, liabilities, revenue or expenditures/expenses) for the determination of major funds. Based on that criteria, the City reports the following major funds: General Fund, General Capital Projects Fund, Community Redevelopment Fund and Electric Fund. The City has elected to report the Water & Sewer Fund as a major fund.

Mandate - any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive or judicial action as a direct order or that which is required as a condition of aid.

Matching Requirement - a contribution to a project or program required by a funding source as a basis for the grantor's contribution. Matching requirements are frequently imposed as a proportionate share of the overall contribution.

MCP – Mobile Command Post

MGD — Million Gallons per Day

MHz — Megahertz

Mill – amount per \$1,000 of value

Millage Rate - The ad valorem tax rate expressed in the amount levied per \$1,000 of assessed taxable value of the property, or 1 mill = \$1.00 per \$1,000 of assessed value.

MPO — Metropolitan Planning Organization

Mw, Mwh — Megawatt (1,000 kilowatts), Megawatt hour (1,000 kilowatt hours)

NERC — North American Electric Reliability Corporation

NFPA – National Fire Prevention Association

NFTPO – North Florida Transportation Planning Organization

Nonmajor Funds – any fund that does not meet Governmental Accounting Standards Board (GASB) criteria (percentage of assets, liabilities, revenue or expenditures/expenses) for classification as a major fund or that the City does not elect to report as a major fund.

NPDES — National Pollutant Discharge Elimination System

O&M Facility – Operations and Maintenance Facility.

Operating Expenditures - also known as operating and maintenance costs, these are day-to-day expenses excluding capital outlay, debt service and transfers.

Performance Indicators - special qualitative and quantitative measures of work performed as an objective of a department.

PPA – Purchase Power Agreement.

Proprietary Funds - used to account for a government's ongoing organizations and activities that are similar to those found in the private sector. Proprietary funds include Enterprise and Internal Service Funds.

PUD – Planned Unit Development

PWRCA – Priority Water Resource Caution Area

Reserve - an account used to indicate that a portion of funds has been legally restricted for a specific purpose or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, unforeseen expenditures or revenue shortfalls.

Retained Earnings - a fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain fund balance reserves.

RFP - Request for Proposal

RFQ — Request for Qualifications

Rolled-back Millage Rate – The millage rate calculated to provide the same amount of property taxes as the previous year, excluding new taxable value (new construction/additions) and amounts paid as the result of obligations measured by dedicated tax increment value.

Revenue - funds which the City receives as income. Revenue categories include taxes, licenses, user fees, service charges, fines and penalties, interest, loan proceeds and grants.

SAN — Storage Area Network

SCBA – Self-contained Breathing Apparatus

Sinking Fund - a reserve fund accumulated over a period of time used for the periodic retirement of debt.

SLEP - Service Life Extension Program

Special Assessment - a compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund - a governmental fund in which the revenues are designated for use for a specific purpose or activity.

STAG – State and Tribal Assistance Grant

SWAT — Special Weapons and Tactics

Taxes - compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Year - the calendar year in which ad valorem taxes are levied to finance the ending fiscal year budget. For example, the tax roll for the 2009 calendar year would be used to compute the ad valorem taxes levied for the 2009-2010 budget.

TCEA – Transportation Concurrency Exception Area

TECO – Tampa Electric Company

Tentative Millage - the tax rate adopted in the first public hearing of a taxing authority. Under state law, the agency may reduce, but not increase, the millage during the final budget hearing without extensive re-advertising and property owner notification.

TIF — Tax Increment Fund(s)

TMDL – Total Maximum Daily Load. TMDL refers to the maximum amount of a pollutant such as nitrogen, copper, phosphorous or other specified nutrient that a water body can receive and still meet water quality standards, and an allocation of that amount is made to the pollutant's sources, such as wastewater plants.

Transfers – are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

TRIM – Truth in Millage Act - a 1980 law enacted by the Florida legislature which changed the budget process for local taxing authorities. It was designed to keep the public informed about the taxing intentions of the various authorities.

Uniform Accounting System - the chart of accounts prescribed by the State of Florida, Office of the Comptroller which is designed to standardize financial information to facilitate comparison and evaluation of various reports.

User Charges/Fees - fees charged for the direct receipt of public service.

VECHS — Volunteer Employee Criminal History System

Voted Millage - property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

WQBEL – Water Quality Based Effluent Limit

WTP – Waste Treatment Plant

WWTP – Waste Water Treatment Plant

