

City of Jacksonville Beach

Annual Budget Book



Fiscal Year 2021-2022

City of Jacksonville Beach Annual Budget



Fiscal Year ending September 30, 2022

City of Jacksonville Beach Officials:

Mayor: Christine Hoffman

Councilmembers:	Fernando Meza	Seat 1, At-large
	Dan Janson	Seat 2, At-large
	Chet Stokes	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
Kimberlee Bennett	Director of Human Resources
Jason Phitides	Director of Parks & Recreation
Heather Ireland	Director of Planning & Development
Dennis Barron	Director of Public Works
Ashlie K. Gossett, C.P.A.	Chief Financial Officer

City Clerk: Sheri Gosselin

City Attorney: Sandy Robinson

Working Together: Committed to the Citizen

2022 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 01, 2020

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, 2020. 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 • 11 North Third Street • Jacksonville Beach FL 32250

TO:	Mayor and City Council Members
FROM:	Mike Staffopoulos, City Manager
SUBJECT:	FY2022 Adopted Budget

The 2022 Annual Budget and Capital Improvement Plan adopted by City Council on September 20, 2021, keeps the millage rate steady at 3.9947 mills. The total adopted budget of \$179,058,353 is 8.6% higher than 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 FY2022, we acknowledged a great deal of uncertainty due to the COVID-19 pandemic and its lingering effects. While the financial outlook has generally improved since the onset of the pandemic, the recovery remains mixed. We continue to see moderate growth in our property tax revenues, however, this is somewhat offset by tepid growth in revenues derived from consumer spending such as sales and other use taxes. While other governments had to implement reductions in the current fiscal year, we were able to maintain and provide a level of services that our citizens expect. This budget allows the city to maintain its current service levels while also making significant investments in capital improvements. Through careful and forward-thinking planning, we were able set aside funds for longer-term projects such as facilities, park upgrades and improvements, and improvements to our electric and water sewer systems utilizing pay-go funds. This allows our City to maintain its debt free status attained in October 2020. Staffing changes reflect actions approved by Council during FY2021, and strategic additions to certain critical areas:

- Add one full-time Chief Information Officer
- Add one full-time Information Services position dedicated to Beaches Energy Services
- Add one full-time Equipment Operator to Public Works
- Add three part-time Deputy Fire Marshal positions in lieu of one full-time Deputy Fire Marshal
- Add one part-time Office Assistant to the City Clerk's Office
- Convert two part-time positions to one full-time position in the Parks Administrative Division (budget neutral).

Overall, wages and associated costs are up across the organization, however, our pension costs are significantly lower primarily due to a one-time credit of accumulated excess funds in the Police & Fire pension plans. This one-time credit, coupled with other factors outside of our control (such as better than anticipated investment performance and state mandated changes to the mortality tables used by actuaries) resulted in significant savings and reduction to future liabilities. The one-time credit is the more anomalous of these factors and it is causing an artificial deflation of our payroll costs for FY22. This in turn will result in an exaggerated increase to our FY23 payroll budget as the elimination of the one-time credit, coupled with typical increases in contribution requirements, will have a compound effect.

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.

BUDGET CONCERNS AND UNCERTAINTIES

- COVID-19 financial impact
- Pensions
 - Update rate of return assumptions based on actuary recommendations
- Competitive Wages
 - Collective bargaining with FOP and LIUNA labor unions begins FY2022
 - Managing cost increases for non-represented employees as a result of future Pay Plan adjustments
- 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, requiring financial outlay

CITY VISION, MISSION AND VALUES

Over the past two years, this organization has been placed on a trajectory to establish a Strategic Plan that will identify our overarching priorities and goals, and guide us in our day to day actions and decision making. The first two steps in this process included holding Community Conversations with residents and business owners to determine their aspirations for the City, and the work of establishing Core Values for the organization (done in a grass-roots manner).

The City Council held a retreat on February 27, 2021, facilitated by the Florida Institute of Government (FIG), to develop a Vision Statement for the community, and Mission Statement for the organization. Their conversations took into account the Core Values developed by Staff, and the results of the Community Conversations. Both the Vision and Mission Statements were reviewed by Council and the Executive Leadership Team at the March 8, 2021 Council Briefing, with both being formally adopted at the March 15, 2021 Council Meeting.

The community, Council and organization have completed the three major milestones that sit as the foundation for development of a Strategic Plan. We are fully on our way to being a City with Vision...an understanding of what it wants to become...and an organization that understands what its focus and actions should be to achieve this outcome.

These accomplishments could not be realized without your participation on the development of Vision and Mission Statements, and what will be upcoming efforts by staff at all levels on development and implementation of the Strategic Plan. Thank you for all that you have done to date, and for what you will be doing in the near future to make the City of Jacksonville Beach a greater community tomorrow!

Vision:

A vibrant coastal community that embraces “the beach life”

Mission:

Responsive government focused on safety, service, and sustainability

Core Values: “EPIC Team”

Empowerment: *Enabling employees to achieve a work-life balance & professional growth and success*

Pride: *A small coastal city dedicated to displaying a big heart through our commitment to the community*

Integrity: *We will hold ourselves, both individually & collectively, accountable to our community and our organization*

Communication: *Open & honest dialogue with our community and throughout our organization*

Teamwork: *Working together with our community to achieve common organizational goals*

Our future priorities and goals will be:

Priorities	Goals
Quality of Life	Meet the community’s expectation of high-quality public services Sustain and improve community character and diversity of neighborhoods
Public Safety	Ensure the community is safe and feels secure Create a safe and well-maintained multi-modal transportation network
Local Economic Development	Develop a downtown that attracts residents, visitors, and commerce Attract, cultivate, and retain desired businesses
Sustainability	Provide financial sustainability and stability Support environmental sustainability Demonstrate organizational sustainability and relevance

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 2022 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	\$2,053,632	\$12,137,112	\$14,190,744	4.7%
Redevelopment	-	33,491,595	33,491,595	11.1%
General Capital Projects	-	9,634,012	9,634,012	3.2%
Electric	59,167,164	8,224,765	67,391,929	22.3%
Water & Sewer	34,557,714	1,401,323	35,959,037	11.9%
Total Major Funds	95,778,509	64,888,808	160,667,317	53.1%
Nonmajor Governmental	-	9,863,798	9,863,798	3.3%
Nonmajor Enterprise	14,726,945	-	14,726,945	4.9%
Nonmajor Internal Service	5,991,982	-	5,991,982	2.0%
Nonmajor Pension	-	111,433,559	111,433,559	36.8%
Total Nonmajor Funds	20,718,928	121,297,357	142,016,285	46.9%
TOTALS	\$116,497,437	\$186,186,165	\$302,683,602	100.0%
Percentage of total Fund Balance	38%	62%	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 \$12.1 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 down compared to FY2021. 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 FY2022 primary source of budgeted revenue is a \$2,425,000 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 Services improvements (\$150,000)
- Citywide sidewalk maintenance and construction reserve (\$225,000)
- Police vehicle replacement reserve (\$200,000)
- RMS and CAD Replacement reserve (\$100,000)
- Dune walkover replacement reserve (\$200,000)
- Building renovations attributable to space needs analysis reserve (\$750,000)

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 Services (\$50,000) to accumulate money to pay for future equipment replacements.

Major budgeted capital expenses are for computers (\$93,000), network switch replacement (\$200,000), server replacement (\$640,000), and major building system replacements such as roofs and HVAC units (\$1,055,000). 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. Capital improvement plans will continue to be prepared on a "pay as you go" basis in order to maintain the Electric Fund's debt free status attained in October 2020. 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 resolutions 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 2022 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 2022	Expenses 2022	Budgeted Change in Fund	
			Balance	% Change
General Fund	\$24,935,608	\$24,935,608	(\$0)	0.0%
Redevelopment	10,343,766	12,806,161	(2,462,395)	-6.8%
General Capital Projects	2,994,000	4,201,000	(1,207,000)	-11.1%
Electric	83,159,686	87,594,835	(4,435,149)	-6.2%
Water & Sewer	15,118,503	13,197,236	1,921,267	5.6%
Total Major Funds	136,551,562	142,734,840	(6,183,278)	-3.7%
Nonmajor Governmental	2,801,354	2,820,150	(18,796)	-0.2%
Nonmajor Enterprise	10,026,531	11,354,370	(1,327,839)	-8.3%
Nonmajor Internal Service	13,622,837	13,622,837	-	0.0%
Nonmajor Pension	12,756,478	8,526,156	4,230,322	3.9%
Total Nonmajor Funds	39,207,200	36,323,513	2,883,687	2.1%
TOTALS	175,758,762	\$179,058,353	(\$3,299,591)	-1.1%

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) has been decreasing. The budgeted increase in nonmajor governmental funds is attributable to increased capital outlay in the: Convention Development Fund for the Urban Trails project (\$300K), Federal Equitable Sharing Fund for a replacement SWAT vehicle (\$153K), and the Radio Communication Fund for increased contractual costs with Motorola (\$99K).

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 FY2022 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 services, 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 2022 by about \$4.2 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 2021	Adopted Budget 2022	Increase (Decrease)	% Change
Taxes	\$26,448,385	\$27,502,261	\$1,053,877	4.0%
Permits & fees	511,605	604,852	93,247	18.2%
Intergovernmental	3,990,024	4,281,373	291,350	7.3%
Charges for services	119,304,161	120,134,725	830,564	0.7%
Fines & forfeitures	215,218	224,971	9,754	4.5%
Interest & other	15,623,996	15,625,290	1,294	0.0%
Transfers in	6,265,654	7,385,290	1,119,636	17.9%
Total Revenues	\$172,359,042	\$175,758,762	\$3,399,721	2.0%

Taxes: The City made no changes to the millage rate in 2022. The increase is primarily attributable to an uptick in property values which added \$604,202 in the General Fund, and \$420,706 in the Redevelopment 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, for FY2022 we also assumed a modest increase 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. Grant revenues, while not significant in the 2022 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 (68.5% of this category) contains a 0.4% 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 increase in revenue from parking violations based on recent history.

Interest & other: Interest earnings and gains are expected to remain comparable to the prior year performance.

Transfers in: The increase is primarily attributable to an increase in transfers from the General Fund to the General Capital Projects 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 2021	Adopted Budget 2022	Increase (Decrease)	% Change
Personal Services	\$33,300,749	\$33,882,970	\$582,221	1.7%
Operating-Energy	59,912,921	58,967,516	(945,405)	-1.6%
Operating-All Other	45,834,152	47,206,482	1,372,330	3.0%
Capital Outlay	17,287,675	31,605,795	14,318,120	82.8%
Debt Service	2,213,000	0	(2,213,000)	-100.0%
Grants to Others	10,299	10,300	1	0.0%
Transfers out	6,265,654	7,385,290	1,119,636	17.9%
Total Expenditures	\$164,824,450	\$179,058,353	\$14,233,903	8.6%

Personal Services: The 2022 payroll budget increase is largely attributable to staffing additions and increases to employee wages in accordance with the most recently approved pay plans. Staffing changes reflect actions approved by Council during FY2021, and strategic additions to certain critical areas:

- Add one full-time Chief Information Officer
- Add one full-time Information Services position dedicated to Beaches Energy Services
- Add one full-time Equipment Operator to Public Works
- Add three part-time Deputy Fire Marshal positions in lieu of one full-time Deputy Fire Marshal
- Add one part-time Office Assistant to the City Clerk's Office
- Convert two part-time positions to one full-time position in the Parks Administrative Division (budget neutral).

Operating-Energy: The City's utility, Beaches Energy Services, serves about 35,326 electric and 325 natural gas customers in Jacksonville Beach, Neptune Beach, Ponte Vedra, and Palm Valley. This year, the utility's budget includes \$57.9 million for the purchase of electricity from its supplier, Florida Municipal Power Agency whose primary fuel for generation is natural gas. 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 325 customers. As this system continues to grow, consumption is expected to increase. Budgeted costs for this service include \$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. The increase in operating costs is primarily attributable to:

- Increased pension benefit costs of \$528K paid to retirees
- Increase in citywide contractual services costs of \$332K
- Increased repair and maintenance costs of \$276K
- Increased professional services costs of \$132K

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 2022 capital outlay can be found in the Budget Summaries section; descriptions of larger projects planned for completion between 2022 and 2026 can be found in the Capital Improvement Plan.

Debt Service: The final utility revenue bond payment was made on October 1, 2020. The City is now debt free.

Grants to Others: The City makes an annual contribution to fund minimum monthly pension benefits for certain retirees or their beneficiaries (\$300). 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 2022 budget.

Expenditures-by Department:

Expenditures by Department	Original Budget 2021	Adopted Budget 2022	Increase (Decrease)	% Change
Executive & Legislative	\$2,030,805	\$2,163,961	\$133,156	6.6%
Finance	6,367,719	6,759,209	391,490	6.1%
Planning & Development	1,146,615	1,205,520	58,905	5.1%
Community Redevelopment	4,914,083	11,602,397	6,688,314	136.1%
Parks & Recreation	6,180,834	6,475,092	294,258	4.8%
Public Works	20,293,713	22,154,257	1,860,544	9.2%
Police	11,287,901	11,401,164	113,263	1.0%
Fire	2,973,903	3,002,951	29,048	1.0%
Beaches Energy Services	90,139,376	90,390,728	251,352	0.3%
Human Resources	13,216,773	13,739,952	523,179	4.0%
Information Services	1,156,238	1,347,538	191,300	16.5%
Non-Departmental	5,116,490	8,815,584	3,699,094	72.3%
Total Expenditures	\$164,824,450	\$179,058,353	\$14,233,903	8.6%

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 budget increase is attributable to increased payroll-related costs due to contract increases, the addition of a part-time Office Assistant in the City Clerk's Office, and the addition of three part-time Deputy Fire Marshal positions in lieu of one full-time Deputy 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 operating costs for contractual services and internal service allocation costs. These increases were somewhat offset by a reduction in payroll costs due to converting a full-time position to contractual services.

Planning & Development provides planning, building inspections, and code enforcement services. The budget reflects increases in salary and benefit costs, as well as a planned vehicle purchase for FY2022.

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 contractual increases in wages and benefits for existing staff. Additionally, the budget reflects a significant increase in capital outlay costs for FY2022.

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 increase of 9.2%.

The **Police Department's** budget increase of 1% is largely due to increased costs for the radio system maintenance agreement with Motorola, and the planned purchase of a replacement SWAT vehicle for FY2022. These increases were somewhat offset by a one-time credit for police pension costs (see first paragraph on pg. ii).

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 increase is attributable to the addition of a full-time position dedicated to the Departments I.T. needs, and a significant increase in capital outlay costs for overhead to underground conversion of Isabella Blvd. (\$1M) and the Beach Blvd. Loop (\$600K). These increases were largely offset by reductions in operating energy costs and the payoff of the utility bond debt service in FY2021.

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 increase is attributable to increased pension benefit costs paid to retirees.

Information Services provides the overall management of technology and data processing for all City Departments. The increase is attributable to the addition of a Chief Information Officer.

The **Non-departmental** department captures costs that are not directly attributable to any other department for items such as capital projects. The variance from the prior year is attributable to the increased transfers from the General Fund to the General Capital Projects Fund 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 2019 can be found in the Budget Summaries section of this book. A discussion of changes in 2022 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.



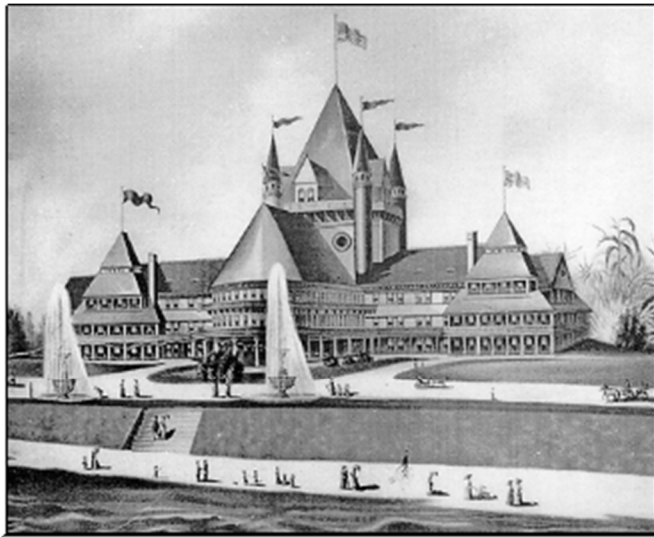
The company acquired many acres of choice oceanfront property which was divided into lots. By November 12, 1884, Ruby was ready for the first buyers of the subdivided lots. About fifty prospective buyers arrived by excursion boats. In all, thirty-four lots were sold that day for a grand total of \$7,514.

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.



MURRAY HALL
FLORIDA'S SUMMER AND WINTER
RESORT

THE FINEST AND MOST ELEGANTLY
FURNISHED IN THE SOUTH.

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

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

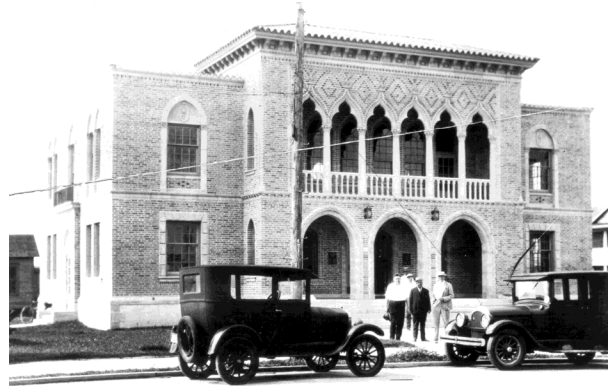
The boardwalk's popularity declined in the late 1950's with the state's crackdown on gambling and games of chance. Driving on the beach was prohibited in 1979.





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.

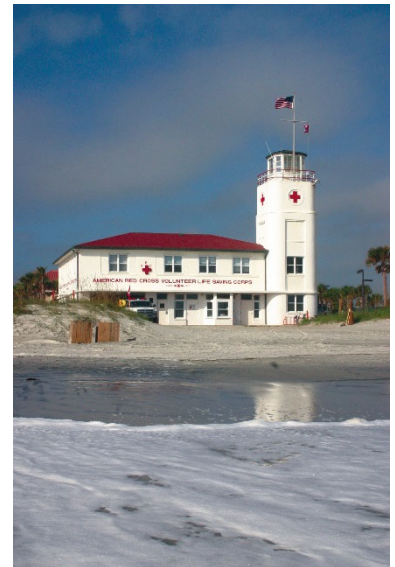
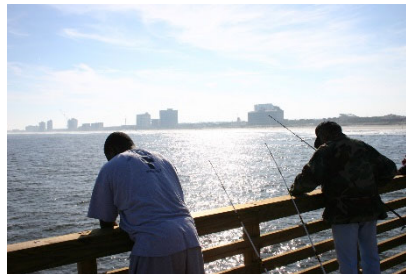
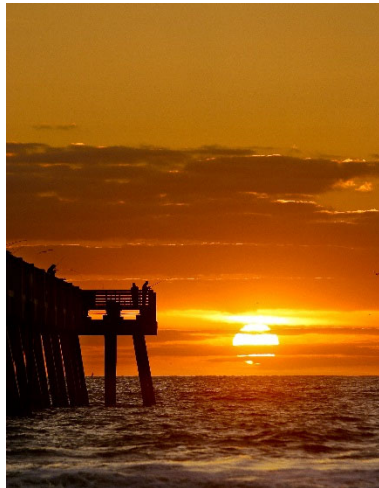
The list of principal taxpayers is composed of shopping centers, hotels and apartment complexes. In addition, the City has a commercial district which contributes significantly to its economy. Major employers include The United States Navy, Baptist Medical Center-Beaches, PGA Tour, Ponte Vedra Inn & 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)	337 / 136
Government Facilities and Services	
Miles of Streets	90
Number of Street Lights	5,643
Culture and Recreation	
Parks	13
Parks Acreage	210
Golf Course	1
Tennis Courts	8
Fire Protection	
ISO Fire Classification	2
Number of Stations	0
Number of Fire Personnel and Officers	4
Police Protection	
Number of Stations	1
Number of Police Support Personnel and Officers	103
Number of Patrol Units	83
Beaches Energy Services	
Number of Electric Customers	35,326
Number of Residential Electric Customers	30,276
Average Monthly Consumption-Residential	1,245 kwh
Sewer System (MGD-million gallons per day)	
Number of Sewer Services	10,473
Number of Treatment Plants	1
Daily Average Flow in Gallons	2.8 MGD
Maximum Daily Capacity of Treatment in Gallons	4.5 MGD
Water System (MGD-million gallons per day)	
Number of Water Services	10,603
Number of Residential Customers	9,022
Average Monthly Consumption-Residential	4,406 gallons
Number of Artesian Wells	6
Number of Fire Hydrants	951
Daily Average Flow in Gallons	2.4 MGD
Maximum Daily Capacity of Treatment Plant in Gallons	7.0 MGD
Hospitals	1
Bond Ratings	
Moody's Investor Services	Aa1

Miscellaneous Statistics
City of Jacksonville Beach, Florida

	Population	Unemployment	Duval County Per Capita Income	Budgeted Expenditures	
		Rate		Original	Final
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%	\$47,475	\$162,517,823	\$192,089,198
2020	23,394	6.0%	n/a	\$163,892,602	\$191,531,940

	Residential		Commercial		Total Value of Permits
	Permits Issued	Value of Permits	Permits Issued	Value of Permits	
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
2020	1242	\$45,180,240	290	\$62,144,847	\$107,325,087

Principal Taxpayers:	2019 Assessed Valuation	2020 Assessed Valuation	Percentage of 2020 Total Assessed Valuation
Broadstone Beach House at Jax Beach	\$40,387,600	\$40,450,700	1.1%
Hampton Inn Oceanfront	\$28,847,428	\$34,237,400	0.9%
Courtyard Marriott	\$29,459,555	\$32,005,900	0.9%
Ocean Park Partnership, Ltd.	\$28,181,263	\$30,999,389	0.8%
South Beach Regional Shopping Center	\$28,933,200	\$28,982,000	0.8%
Pablo Plaza	\$18,276,300	\$18,307,200	0.5%
Beach Marine	\$14,629,438	\$16,092,381	0.4%
Marsh Landing Plaza	\$13,324,300	\$13,516,100	0.4%
South Beach Parkway Shopping Center	\$12,938,400	\$12,962,900	0.3%
Hampton Inn Ponte Vedra A1A & JTB	\$11,576,400	\$12,111,800	0.3%
	\$226,553,884	\$239,665,770	
Total Real Property Assessed Valuation	\$3,498,864,284	\$3,713,763,339	

Principal Employers 2020:	Number of Employees
Naval Station Mayport	10,030
Marine Corp Support Facility	1,500
Baptist Medical Center-Beaches	800
Honeywell Technology Solutions	570
City of Jacksonville Beach	400
Optimum Healthcare IT	385
U.S. Coast Guard	300
Fleet Landing	280
St. Johns River Power Park	270
Avante at Jax Beach	250



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: <https://www.jacksonvillebeach.org/464/Agendas-Minutes>

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



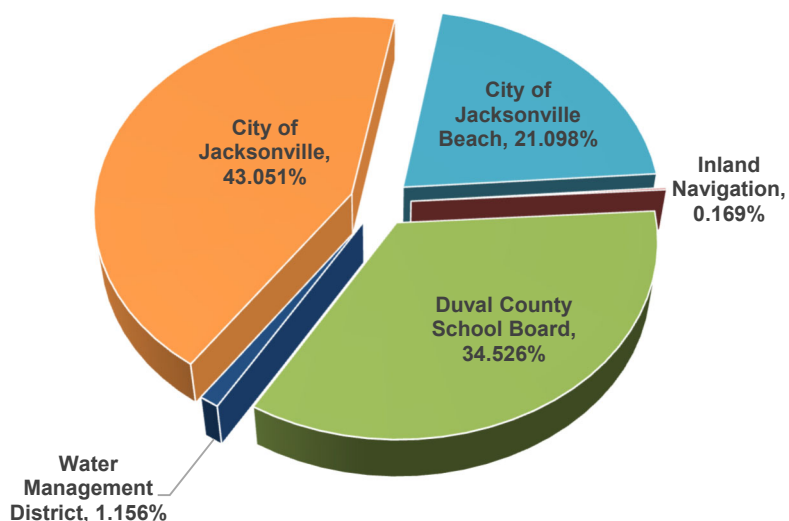
Funding City Services

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	\$795	City of Jacksonville Beach	\$3.9947	\$795
0.0320	\$6	Inland Navigation	0.0320	\$6
5.9050	\$1,324	Duval County School Board	5.8080	\$1,302
0.2287	\$46	Water Management District	0.2189	\$44
8.1512	\$1,623	City of Jacksonville	8.1512	\$1,623
\$18.3116	\$3,794	TOTAL	\$18.2048	\$3,770



**Based on a median home assessed value of \$249,137 (Property Appraiser)*

A home valued at \$249,137 with a homestead exemption of \$50,000 has a net taxable value of \$199,137 (\$224,137 for schools). Based on 2022 millage rates, that homeowner will pay \$3,770 in property taxes. \$795 of that household's taxes are paid to the City of Jacksonville Beach (about \$66 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 and submitted to the City Council
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. The 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, 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 October. 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 Chief Financial 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:

- Addition of positions not previously approved in the City's pay plan
- Increases in the number of authorized positions
- Paygrade elevation
- 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 is 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	\$24,935,608	\$24,935,608	(\$0)	13.9%
Community Redevelopment	10,343,766	12,806,161	(\$2,462,395)	7.2%
General Capital Projects	2,994,000	4,201,000	(\$1,207,000)	2.3%
Electric	83,159,686	87,594,835	(\$4,435,149)	48.9%
Water & Sewer	15,118,503	13,197,236	\$1,921,267	7.4%
	136,551,562	142,734,840	(6,183,278)	79.7%
Nonmajor Funds:				
Governmental	2,801,354	2,820,150	(18,796)	1.6%
Enterprise	10,026,531	11,354,370	(1,327,839)	6.3%
Internal Service	13,622,837	13,622,837	0	7.6%
Trust (pension)	12,756,478	8,526,156	4,230,322	4.8%
	39,207,200	36,323,513	2,883,687	20.3%
TOTAL - All Funds	\$175,758,762	\$179,058,353	(\$3,299,591)	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)	\$ 24,935,608	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)	12,806,161	Infrastructure improvements in Downtown and Southend districts; downtown policing initiative	Redevelopment, Police, Public Works
Convention Development	418,667	Tourism and convention development	Parks & Recreation, Executive
Court Cost Training	7,813	Police training	Police
Local Option Gas Tax	731,995	Street and road maintenance	Public Works
Half-Cent Infrastructure Surtax	1,224,200	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	109,595	City's radio system	Police
Justice Assistance Grant	0	Specific law enforcement uses	Police
Tree Protection	3,000	Tree replacement	Parks & Recreation
Law Enforcement Trust Fund	9,100	Specific law enforcement uses	Police
Equitable Sharing Fund	173,780	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)	4,201,000	Major capital projects and repair/ replacement of equipment	Executive
Infrastructure Surtax Bond Proceeds	0	Infrastructure improvements specified in enabling legislation	Executive
TOTAL GOVERNMENTAL	44,762,919		

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 Services - 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)

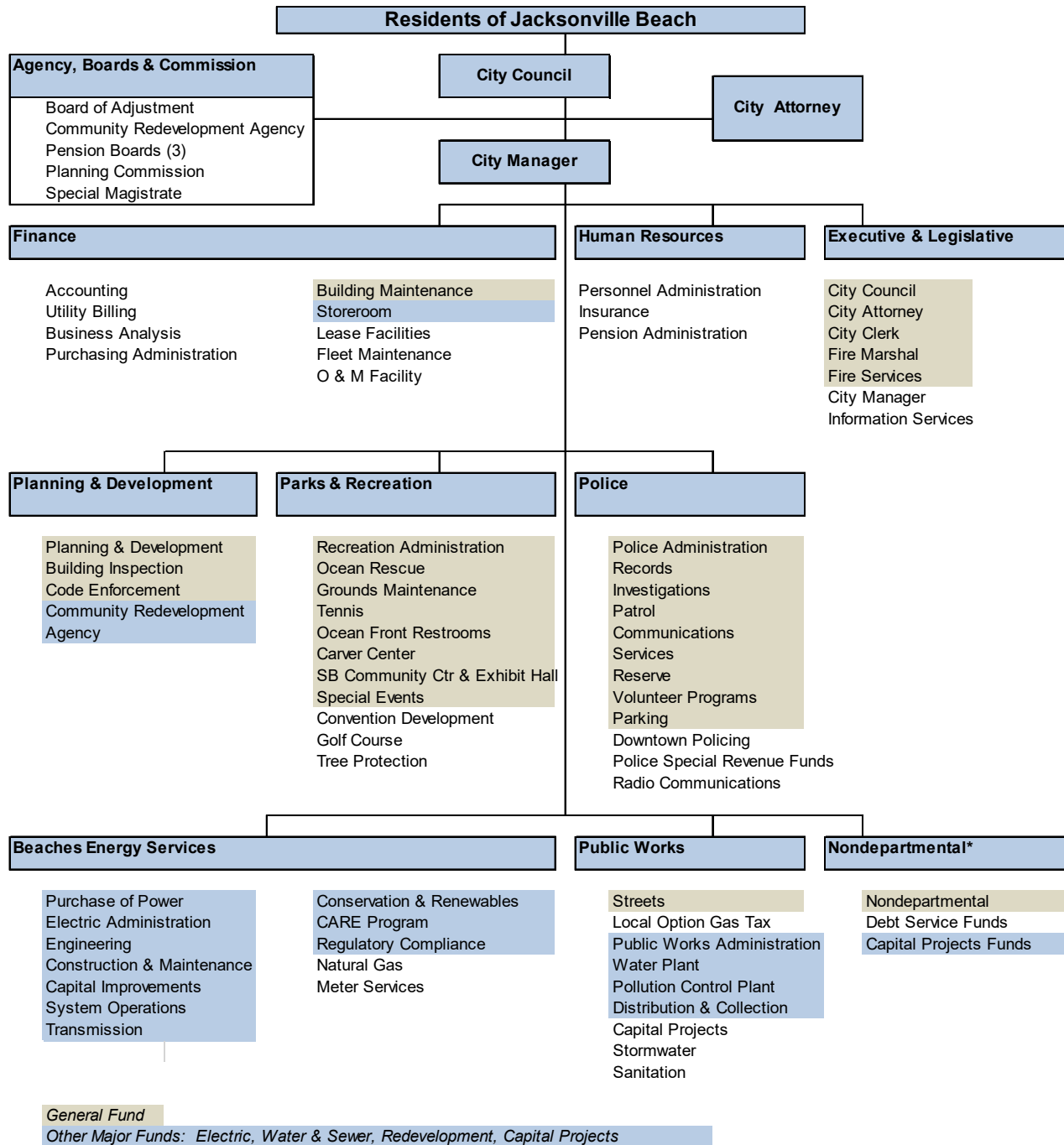
Proprietary Funds	Budget	Primary Uses	Department
Enterprise			
Electric (major)	\$87,594,835	Operations of Beaches Energy Services	Beaches Energy Services
Water & Sewer (major)	13,197,236	Operations of water and sewer system	Public Works
Natural Gas	1,885,930	Operations of natural gas system	Beaches Energy Services
Stormwater	2,214,977	Operations of stormwater system	Public Works
Sanitation	4,108,447	Garbage and sanitation operations	Public Works
Golf Course	2,273,503	Golf course operations	Parks & Recreation
Lease Facilities	871,513	funding for major projects and replacements	Beaches Energy Services
Internal Service			
City Manger	698,578	City Manager's office operations	Executive
Finance	4,372,966	Utility billing, accounting, purchasing and business analysis	Finance
Information Systems	1,347,538	IS	IS
Human Resources	697,122	Human resources operations	Human Resources
Fleet Maintenance	663,664	Maintenance on City's vehicle fleet	Finance
Meter Services	909,963	Meter reading services for electric & water	Beaches Energy Services
Operations & Maintenance Facility	416,332	Maintenance costs of O&M buildings	Finance
Insurance & Risk Retention	4,516,674	Premiums and related costs for general, liability, workers comp and employee insurance	Human Resources
TOTAL PROPRIETARY	125,769,278		

Fiduciary Funds:

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	\$ 5,476,233	General employees' pension fund	Human Resources
Police	1,919,189	Police pension fund	Human Resources
Fire	1,130,734	Fire pension fund	Human Resources
TOTAL PENSION	8,526,156		

City of Jacksonville Beach, Florida Organization Chart



* See Executive & Legislative Department for these divisions.

**Expenditure Summary by Business Plan and Fund
Fiscal Year 2022**

	General Fund	Other Govt. Funds	Enterprise	Internal Service	Trust (Pension)	Total
Executive & Legislative						
Governmental Debt Service						
Executive & Legislative	1,465,383			2,046,116		3,511,499
Capital Projects		5,425,200				5,425,200
Nondepartmental	3,390,384					3,390,384
Total Executive & Legislative	4,855,767	5,425,200		2,046,116		12,327,083
Planning & Development	1,205,520					1,205,520
Redevelopment						
Downtown Redevelopment		6,550,371				6,550,371
Southend Tax Increment		5,052,026				5,052,026
Total Redevelopment		11,602,397				11,602,397
Parks & Recreation						
Recreation Administration	685,752					685,752
Ocean Rescue	902,752					902,752
Grounds Maintenance	1,443,166					1,443,166
Tennis	177,513					177,513
Oceanfront Facilities	131,500					131,500
Carver Center-CDBG	177,109	142,000				319,109
Special Events-Convention Dev.	97,630	418,667				516,297
Exhibition Hall	22,500					22,500
Golf Course			2,273,503			2,273,503
Tree Protection		3,000				3,000
Total Parks & Recreation	3,637,922	563,667	2,273,503			6,475,092
Public Works						
Administration			3,190,970			3,190,970
Distribution and Collection			3,327,648			3,327,648
Pollution Control			5,002,039			5,002,039
Water Plant			1,676,579			1,676,579
Streets	1,901,602					1,901,602
Local Option Gas Tax		731,995				731,995
Stormwater Utility			2,214,977			2,214,977
Sanitation			4,108,447			4,108,447
Total Public Works	1,901,602	731,995	19,520,660			22,154,257
Police						
General Fund	9,897,112					9,897,112
Special Revenue Funds		1,504,052				1,504,052
Total Police	9,897,112	1,504,052				11,401,164
Fire	3,002,951					3,002,951
Beaches Energy Services						
Electric			87,594,835	909,963		88,504,798
Natural Gas			1,885,930			1,885,930
Total Beaches Energy			89,480,765	909,963		90,390,728
Finance	434,734		871,513	5,452,962		6,759,209
Human Resources						
Personnel Administration				697,122		697,122
Insurance & Risk Management				4,516,674		4,516,674
Pension Administration					8,526,156	8,526,156
Total Human Resources				5,213,796	8,526,156	13,739,952
Total Adopted Budget	\$24,935,608	\$19,827,311	\$112,146,441	\$13,622,837	\$8,526,156	\$179,058,353

Executive & Legislative Department

Organization

The Executive and Legislative Services Department consists of five General Fund divisions: City Council, City Attorney, City Clerk, Fire Marshal and Non-Departmental. This department includes the City Manager and Information Services Internal Service Funds 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.

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.

Long-Term City Priorities, Goals and Initiatives (to be modified upon adoption of Strategic Plan)

Priority 1: Public Safety

Goal 1 - Provide for a Safe Community (P1.G1)

- Initiative 1: Provide adequate public safety for all residents, businesses and visitors (P1.G1.I1)
- Initiative 2: Improve public safety in the City's Downtown / CBD (P1.G1.I2)

Goal 2 - Improve Community Mobility (P1.G2)

- Initiative 1: Promote non-motorized mobility throughout the City (P1.G2.I1)
- Initiative 2: Improve safety for pedestrians and alternative modes of transportation (P1.G2.I2)

Goal 3 - Provide Reliable Core Services (not seen...but used) (P1.G3)

- Initiative 1: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)
- Initiative 2: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I2)

Priority 2: Quality of Life

Goal 1 - Promote Desired Development (P2.G1)

- Initiative 1: Implement the City's CRA Plans (P2.G1.I1)
- Initiative 2: Incentivize desired development (P2.G1.I2)
- Initiative 3: Improve community aesthetics (P2.G1.I3)
- Initiative 4: Preserve the character and quality of residential neighborhoods (P2.G1.I4)

Executive & Legislative Department

Goal 2 - Provide Recreational Services (P2.G2)

- Initiative 1: Promote healthy activities for all ages (P2.G2.I1)
- Initiative 2: Provide recreational amenities desired by the community (P2.G2.I2)
- Initiative 3: Provide special events appropriate for families and visitors (P2.G2.I3)

Priority 3: Sustainability & Resiliency

Goal 1 - Provide Fiscal Sustainability and Resiliency (P3.G1)

- Initiative 1: Ensure adequate reserves are maintained across all funds (P3.G1.I1)
- Initiative 2: Employ fiscal best practices (P3.G1.I2)
- Initiative 3: Appropriately consider and manage any future debt (P3.G1.I3)

Goal 2 - Plan for Environmental Changes (Physical or Climatological) (P3.G2)

- Initiative 1: Prepare the community for sea level rise (P3.G2.I1)
- Initiative 2: Improve the community's resiliency to storms (P3.G2.I2)
- Initiative 3: Improve environmental conditions (P3.G2.I3)

Goal 3 - Provide Natural Resource Stewardship (P3.G3)

- Initiative 1: Preserve and enhance existing natural assets (P3.G3.I1)
- Initiative 2: Educate the public on natural resources, ecology and stewardship (P3.G3.I2)

Priority 4: Organizational Relevance

Goal 1 - Provide Fiscal Sustainability and Resiliency (P4.G1)

- Initiative 1: Connect with our Citizens and Customers (P4.G1.I1)
- Initiative 2: Promote the City (P4.G1.I2)

Goal 2 - Adapt to the Work Force (P4.G2)

- Initiative 1: Attract and retain a qualified and highly motivated work force (P4.G2.I1)
- Initiative 2: Provide appropriate resources for service provision (P4.G2.I2)
- Initiative 3: Support employee safety, professional growth and development (P4.G2.I3)

Executive & Legislative Department

City Council

Policy making and legislative authority rests with a seven-member City Council consisting of a Mayor, three council members elected at-large, and three Council members elected by district for staggered four-year terms.

The three Council members elected by district are elected only by citizens living in a geographic district and must live in the district they represent. The mayor and other three council members are elected at-large by all voters living in Jacksonville Beach. The Council is responsible for determining policy, passing ordinances, adopting the annual budget, appointing committees, and appointing and evaluating the City Manager and City Attorney. The total budget is \$187,251.

Authorized Positions	FY2020	FY2021	FY2022
Mayor	1	1	1
City Council	6	6	6
TOTAL	7	7	7

Executive & Legislative Department

City Manager

The City Manager, as the Chief Administrative Officer of the city, is charged with carrying out the policies made by Council and managing 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 \$698,578.

Authorized Positions	FY2020	FY2021	FY2022
City Manager	1	1	1
Deputy City Manager	1	1	1
Communications Manager	1	1	1
Assistant to the City Manager	1	1	1
TOTAL	4	4	4

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 \$ 3,002,951.

Per the most recent annual actuarial valuation, the unfunded actuarial accrued liability is \$5,369,684.

Executive & Legislative Department

City Attorney

The City Attorney's Office provides legal services to the City Council, Boards, and City Departments. These services include document drafting and review, advice, counsel and advocacy, as well as, representing the City as general counsel in all legal matters, transactions, hearings, and proceedings.

For FY2022 the City Attorney's Office includes a full-time City Attorney position, and 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 \$482,477.

Goals for FY2022 - City Attorney's Office

- Complete the Charter Review by April 2022 for the November 2022 election cycle. (P4.G2.I2)
- Initiate revisions to the City's Purchasing Policy by December 2021. (P3.G1.I2)
- Provide organizational support to the updates of the Administrative Policies and Procedures.
- Revise Code of Ordinances as directed by Council or requested by staff.
- Work with other governmental agencies, businesses and organizations for the benefit and interests of the City.
- Support departments on their purchasing and procurements, contractual leases, and all contractual relationships.

Authorized Positions	FY2020	FY2021	FY2022
City Attorney	1	1	1
Legal Assistant	0	1	1
TOTAL	1	2	2

Executive & Legislative Department

City Clerk

The goal of the Office of the City Clerk is to serve as the premier source of information for residents, businesses, visitors, and employees of the City of Jacksonville Beach.

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, publishing legal notices and advertisements. It also manages the City's business license program and lien certificate requests. The total budget is \$455,661.

Goals for FY2022 - City Clerk's Office

- Plan for the first Citizen's Information Academy to be held in the 1st quarter. (P4.G1.I2)
- Implement agenda management software concurrent with City website redesign by 1st quarter. (P4.G1.I1)
- Work with the City Attorney to transmit all Charter ballot initiatives to the Supervisor of Elections by May 1, 2022. (P4.G2.I2)
- Evaluate elections management software so that Candidates can file their financial summary reports electronically and provide transparency to citizens by January 31, 2022. (P4.G1.I1)
- Evaluate public records request software so that the public can request public documents electronically and improve tracking by January 31, 2022. (P4.G1.I1)
- Evaluate video streaming systems/service to manage livestreaming of public meetings by January 31, 2022. (P4.G1.I2)
- Research grant funding for historical documents preservation throughout the fiscal year. (P3.G1.I2)
- Ensure that Local Business Tax Renewal Notices are sent to existing businesses by August 1, 2022. (P3.G1.I2)

Authorized Positions	FY2020	FY2021	FY2022
City Clerk	1	1	1
Assistant City Clerk	1	1	1
Administrative Assistant	1	1	1
Office Assistant	1	1	1
Office Assistant part-time	0	0	1
TOTAL	4	4	5

Executive & Legislative Department

Fire Marshal's Office

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. It is through these activities the City strives for zero fire deaths. Additionally, the Fire Marshal's Office supports the development community by working with the Building Inspection Division on review of construction documents for fire code compliance. The total budget is \$339,994.

Goals for FY2022 - Fire Marshal's Office

- Annually inspect all daycares, medical centers, private schools, group counseling centers, nursing homes and assisted living facilities prior to the end of FY2022. (P1.G1.I1)
- Work with the Communications Manager to actively market public education to non-profits, schools and businesses through in-house training and education by 2nd Quarter FY2022. (P4.G1.I1)
- Conduct a hurricane table-top exercise before June 1, 2022. (P3.G2.I2)

Fire Marshal's Performance Measures			
Goal	Measure		
Preserve/enhance current levels of service:	Actual 2020	As of 3/2021	Target 2022
Strive for zero fire deaths in Jacksonville Beach	1	0	0
Inspect 100% of all Daycares, Medical Centers, Private Schools, Group Counseling Centers, Nursing Homes and Assisted Living Facilities (35)	100%	57%	100%
Conduct inspections in 50% of all high hazard occupancies annually such as; restaurants, hotels, dry cleaners, pool supply companies, high rises, night clubs etc. (404)	51%	19%	50%
Conduct inspections in 25% of all inspectable occupancies annually (2384)	28%	11%	25%
Complete plan reviews within 10 business days of receiving the plans	100%	100%	100%
Provide fire safety and/or hurricane preparedness programs or public safety announcements to the community on an average of 1 per month	25	3	12

Authorized Positions	FY2020	FY2021	FY2022
Fire Marshal	1	1	1
Deputy Fire Marshal (unfunded)	0	1	0
Deputy Fire Marshal part-time	0	0	3
TOTAL	1	2	4

The Deputy Fire Marshal position was unfunded in FY21. For FY22, three part-time positions were budgeted at 8 hours per week each.

Executive & Legislative Department

Information Services

Information Services 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. Its primary objective is to assist employees in leveraging technology so the City can provide the best possible customer service to our citizens, businesses, and visitors. The total budget is \$1,347,538.

Goals for FY2022 - Information Services

- Initiate a new Strategic Technology Plan by 2nd Quarter FY2022 to guide the Department for the next 3-5 years. (P4.G2.I2)
- Implement a revised advanced training plan by January 1, 2022 to ensure IT employees are current in technology to provide appropriate technology support. (P4.G2.I2)
- Implement a quarterly cybersecurity training program for all employees starting 1st Quarter FY2022 to reduce risk to the organization. (P4.G2.I3)

Information Services Performance Measures			
Goal	Measure		
Preserve/enhance current levels of service:	Actual 2020	As of 3/2021	Target 2022
Percentage of SunGard (HTE) Uptime	99.995%	99.995%	99.9%
Percentage of Network uptime	99.995%	99.995%	99.0%
Meet 60 minute response time on requests	94.7%	94.1%	95%

Authorized Positions	FY2020	FY2021	FY2022
Chief Information Officer	0	0	1
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
BES SCADA Engineer IT/OT	0	0	1
TOTAL	6	6	8

Executive & Legislative Department

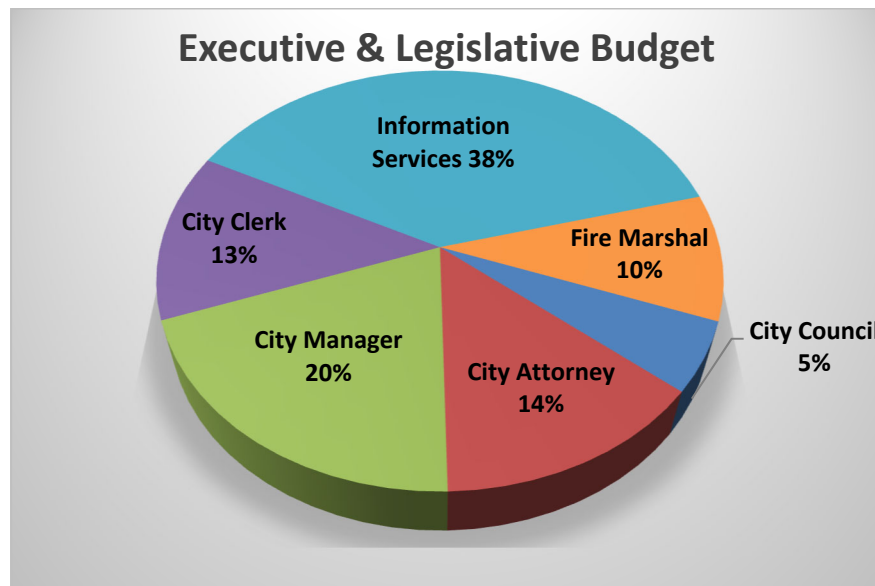
Funding Sources

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 Services Department** 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 2022 budget includes the following additions:

Chief Information Officer in Information Services,

BES SCADA Engineer IT/OT,

Three part-time Deputy Fire Marshal positions,

One part-time Office Assistant in the City Clerk's Office.

Division	FY2021 Budget	FY2022 Budget	Increase (Decrease)
City Council	\$178,607	\$187,251	\$8,644
City Attorney	473,918	482,477	8,559
City Manager	680,043	698,578	18,535
City Clerk	414,645	455,661	41,016
Information Services	1,156,238	1,347,538	191,300
Fire Marshal	273,592	339,994	66,402
TOTAL	\$3,177,043	\$3,511,499	\$334,456

Fire Services Agreement	\$2,973,903	\$3,002,951	\$29,048
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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)	FY2021	FY2022
Subtotal - operating	936,590	965,384
Transfers from General Fund to General Capital Projects Fund for:		
Building security improvements	150,000	150,000
Streets heavy equipment replacement	100,000	100,000
Major building systems replacements	250,000	250,000
Parks maintenance reserve	200,000	200,000
Radio system replacements	100,000	100,000
IT major equipment replacements	150,000	150,000
Citywide sidewalk maintenance and construction	225,000	225,000
Police vehicle replacement	190,000	200,000
RMS and CAD replacement	0	100,000
Dune walkover replacement	0	200,000
Building renovations resulting from space needs analysis	0	750,000
Subtotal - transfers	1,365,000	2,425,000
TOTAL Non-departmental	\$2,301,590	\$3,390,384

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. The 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	FY2022
½ Cent Sales Surtax Fund (Better Jax Beach)	Sidewalks	\$70,000
	Penman Rd Commercial Area Improvements	\$400,000
	Streets	750,000
	Bank service charges	4,200
	Total 1/2 Cent Sales Surtax Fund	\$1,224,200
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	1,055,000
	Parks Projects (park imp & replace fencing)	540,000
	Replace switches, email filter, and vx rail (IT strategic plan)	850,000
	RMS CAD Replacement	100,000
	Radio Replacement program	30,000
	Replace time clocks	56,000
	Replace computers (annual plan)	93,000
	Police vehicle replacements	260,000
	10th St S Industrial Park Area Construction	810,000
	Non-ADA Dune walkovers	200,000
	New equipment for ERP system	50,000
Total General Capital Projects Fund		\$4,201,000
TOTAL CAPITAL PROJECTS		\$5,425,200

Executive & Legislative Department

Financial Summaries

Executive and Legislative Department

Resource Allocation	Actual 2020	Budget 2021	Budget 2022	Increase -Decrease	% Change
Personal Services	\$2,048,740	\$2,181,875	\$2,497,051	\$315,176	14.4%
Operating	\$710,264	\$945,168	\$964,448	\$19,280	2.0%
Capital Outlay	\$3,722	\$0	\$0	\$0	-
Transfers	\$50,000	\$50,000	\$50,000	\$0	0.0%
TOTAL	\$2,812,726	\$3,177,043	\$3,511,499	\$334,456	10.5%

Payroll budget increases reflect the addition of a Chief Information Officer, three part-time positions in the Fire Marshal's Office, and cost increases associated with the current pay plan.

Nondepartmental Division

Resource Allocation	Actual 2020	Budget 2021	Budget 2022	Increase -Decrease	% Change
Operating	\$440,943	\$936,590	\$965,384	\$28,794	3.1%
Capital Outlay	\$32,768	\$0	\$0	\$0	-
Transfers	\$3,385,800	\$1,365,000	\$2,425,000	\$1,060,000	77.7%
TOTAL	\$3,859,512	\$2,301,590	\$3,390,384	\$1,088,794	47.3%

Capital Projects Funds

Resource Allocation	Actual 2020	Budget 2021	Budget 2022	Increase -Decrease	% Change
Operating	\$65,475	\$908,500	\$911,200	\$2,700	0.3%
Capital Outlay	\$1,272,187	\$1,906,400	\$4,514,000	\$2,607,600	136.8%
Transfers	\$0	\$0	\$0	\$0	-
TOTAL	\$1,337,662	\$2,814,900	\$5,425,200	\$2,610,300	92.7%

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

Executive & Legislative Department

Budget Issues for 2022

- In 2020 and 2021, 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 continued withholding on hiring a second Code Enforcement Officer and freezing the hiring of a Deputy Fire Marshal (work performed by multiple part time employees). Information Services is proposed to promote to its own department, with the creation of a new Chief Information Officer (CIO) position.
- 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; and elimination of surface water discharges.
- 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 focuses on providing required levels of service related to fire inspections and plan reviews, and continuous updates to the City's emergency plans. Deputy Fire Marshal services are currently provided through multiple part-time employees for redundancy instead of the approved full-time position. The full-time position may be approved in the future based on economic impacts.
- 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, with payroll, human resources, and utility billing implementations requiring an external audit and project re-start in 2021. In 2021, Council approved the use of Gartner as a strategic partner to restart the project, focusing on Utility Billing first, followed by Human Resources and the completion of Stage 1. Stage 2 will likely begin in FY2022 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 management. \$2.4 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 future issue is maintaining and improving all City parks and facilities based upon the results of a recent Parks Assessment. 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.

Executive & Legislative Department

- 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.
- The Community Redevelopment Agency (CRA) hired a full-time CRA Coordinator in FY2021 with the intention of expediting backlogged CRA projects and programs. The Southend TIF was to be reduced to 50% collection (from 95%) in FY2021, with the City's General Fund benefiting by approximately \$750,000 per year. The CRA recommended against the reduction, and City Council agreed to a twelve-month delay in its consideration. The delay in TIF reduction may require offset by reducing levels of service or increasing revenues depending on general economic conditions.
- 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 FY2021, City Council approved a community vision statement and organizational mission statement, and began the work of developing the City's first Strategic Plan. This Plan contains priority areas, over-arching goals, and specific initiatives. Council and staff will work in partnership to layout specific projects and initiatives that fulfill the intent of the Strategic Plan, while providing sound fiscal stewardship.

Community Redevelopment Agency

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. 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.

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 \$7,099,859 for FY2021 and the South Beach District generated \$2,533,448 for the same period. Both districts are expected to continue fully funding their operations and planned projects for the foreseeable future.

Community Redevelopment Agency Goals for FY2022

Program Goals for Downtown District

- Maintain funding for the *Downtown Community Policing Initiative* (Downtown CAPE) to ensure the safety of visitors to the Downtown Community Redevelopment District. (P1.G1.I2.)
- Continue to 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. (P2.G1.I1.)
- 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) (P2.G1.I1.)
- Continue design and implementation of the specific elements identified in Dix.Hite + Partners' *Downtown Action Plan – Implementation and Management Plan's* Public Art Master Plan, Bike Parking Plan, Site Furnishings, Wayfinding Signage Plan, and Lighting Plan. (P2.G1.I1.)
- Complete the plan for the Pier Entryway Corridor that will begin once the pier construction is completed. (Pier construction is being completed by the City of Jacksonville). (P2.G1.I1.)
- Expand on the Incentive Toolbox Program for downtown, and market incentive plans to current and future downtown businesses and residents. (P2.G1.I2.)
- Enhance the agronomic program to ensure an elevated level of maintenance throughout the downtown district. (P2.G1.I3.)
- Continue the reconstruction of beach dune walkovers and stormwater outfalls at street ends. (P3.G2.I2.)

Community Redevelopment Agency

Program Goals South Beach District

- Continue to develop and implement a comprehensive maintenance plan for the facilities and amenities in South Beach Park. (P2.G1.I1.)
- Reevaluate the South Beach plan in conjunction with Public Works to see if there are critical projects left, or if the plan needs to be amended to address concerns. (P2.G1.I1.)
- Construct the recommended alternative project from the Ocean Terrace Area Drainage Improvements Study. (P2.G1.I1.)
- Design a project or projects utilizing 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. (P2.G1.I1.)
- Work with a consultant to provide design for multi-use trails on collector roads. (P2.G1.I1.)
- Upgrades and maintenance at South Beach Park to include: new shade shelters, new basketball court and pickleball court, new fencing around the basketball area, replace the park lighting, replace the volleyball court sand, additional benches around the park, replace the shower towers and drinking fountains, skate park maintenance, artificial turf maintenance, and add additional ADA sidewalks and multiuse paths. (P2.G2.I2.)
- Install the new, ADA accessible, playground at South Beach Park. (P2.G2.I2.)

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.

In April of 2021 the Planning and Development Department added a Community Redevelopment Agency Coordinator position to staff. The CRA Coordinator position is responsible for overseeing various programs and projects related to implementing the CRA district plans. The CRA Coordinator is also a liaison for the CRA board and city staff and business and property owners within the CRA districts.

Community Redevelopment Agency

Salary and Benefits Percentage Allocation by District:

Authorized Position	Department	Downtown	South Beach	Total CRA Allocation
CRA Coordinator	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 (<i>part time-temp</i>)		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 (70%) and South Beach (30%) 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 Services, 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

FY2022 Budget Issues

- A 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	Original 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

- The implementation of the *Dix.Hite + Partners'* Lighting, Bike Parking, Public Art, Site Furnishings, and Wayfinding Signage Plans will continue in FY2022.
- Public Works is working with staff and consultants to begin bidding out, ordering, and installing new bike racks and bollards in the downtown, as well as implementing the site furnishings plan.
- Plans to begin preparing for the implementation of the Public Art and Wayfinding Signs plans for downtown in FY2022.
- Identification of additional projects in the South Beach District and identifying necessary plan amendments if applicable.

Financial Summaries

Community Redevelopment Agency (both districts, combined)

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$1,088,846	\$1,337,810	\$1,446,848	\$109,038	8.2%
Operating	\$568,930	\$1,196,657	\$1,220,413	\$23,756	2.0%
Capital Outlay	\$6,113,565	\$3,520,750	\$10,138,900	\$6,618,150	188.0%
Debt Service	\$0	\$0	\$0	\$0	-
TOTAL	\$7,771,340	\$6,055,217	\$12,806,161	\$6,750,944	111.5%

Personal services increases are attributable to the cost increases associated with the current pay plan and the periodic change in assignment of Police officers to the DT CAPE program.

Financial Summary by District

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Downtown	\$6,089,573	\$2,841,009	\$7,754,135	\$4,913,126	172.9%
South Beach	\$1,681,767	\$3,214,208	\$5,052,026	\$1,837,818	57.2%
TOTAL	\$7,771,340	\$6,055,217	\$12,806,161	\$6,750,944	111.5%

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

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, landscaping, and the improvements in Oceanfront Park and Latham Plaza in the downtown district.

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 and SeaWalk Reconstruction
- Oceanfront Park
- Downtown Action Plan
- Jacksonville Beach Fishing Pier
- 3rd Street Medians Landscaped
- Increased and improved public parking areas

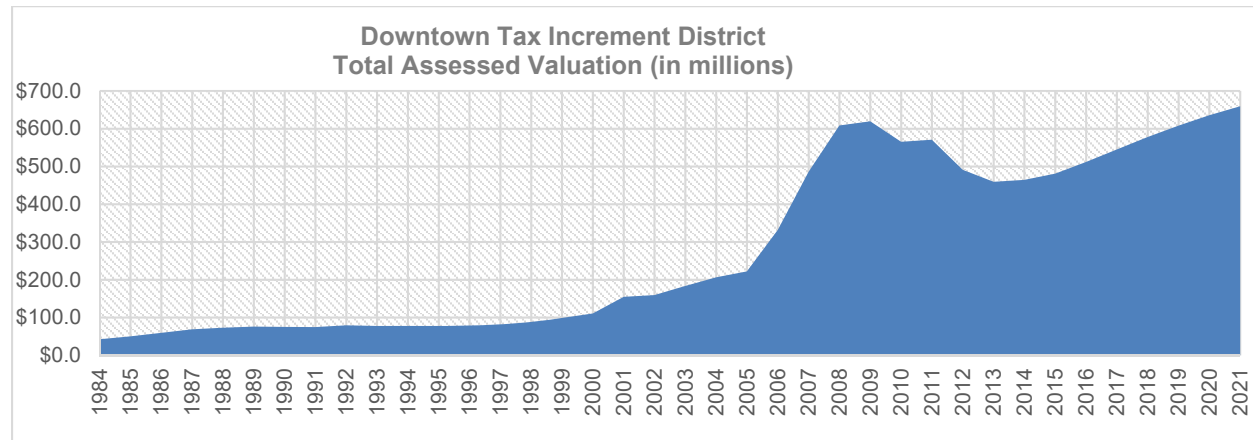
In the fall of 2017, Phase 1 of the *Downtown Action Plan – Implementation and Management Plan* was completed. Following the plan's completion, the consultant began Phase 2, specifically preparing lighting, wayfinding signage, site furnishings, bicycle parking, and art master implementation plans. In 2020 the City's legal consultant, the Shepard Group, prepared an analysis regarding the status of the CRA's Downtown Redevelopment Plan as amended. The goal was to analyze each document making up the Downtown Plan and determine which portions still guide and bind the CRA.

Recent Program Accomplishments-Downtown

The CRA, with assistance from City staff, continued its involvement during FY2021 in implementing the Vision Plan for the core of the Downtown area as follows:

- ✓ Completed the design of 25 non-ADA walkovers and the replacement and seaward extension of 15 beach stormwater outfalls.
- ✓ Approved an Incentive Toolbox for staff to expand on, and create a list of incentives to assist current businesses and residents, and attract new businesses and residents to the downtown.
- ✓ Performed widespread renovation of the irrigation system and implemented an agronomic plan to improve aesthetic appeal throughout the district.
- ✓ Identified new potential projects to consider in the district.

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 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$1,017,104	\$1,218,739	\$1,328,003	\$109,264	9.0%
Operating	\$459,379	\$866,520	\$882,632	\$16,112	1.9%
Capital Outlay	\$4,613,090	\$755,750	\$5,543,500	\$4,787,750	633.5%
TOTAL	\$6,089,573	\$2,841,009	\$7,754,135	\$4,913,126	172.9%

Personal services increases are attributable to the cost increases associated with the current pay plan and the periodic change in assignment of Police officers to the DT CAPE program.

Capital Outlay:

- **\$4,136,500** for Phase 3C Projects 3-5 construction
- **\$707,000** for Phase 3C Project 3 design
- **\$500,000** for Non-ADA Dune Walkovers
- **\$200,000** for construction of beach outfalls

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

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 the Budget and Business Plan.

Financial Summary-Downtown Community Policing Innovations

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$842,878	\$973,934	\$1,084,564	\$110,630	11.4%
Operating	\$119,166	\$111,450	\$119,200	\$7,750	7.0%
Capital Outlay	\$38,964	\$55,750	\$0	-\$55,750	-100.0%
TOTAL	\$1,001,008	\$1,141,134	\$1,203,764	\$62,630	5.5%

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

FY2022 Budget Issues-Downtown

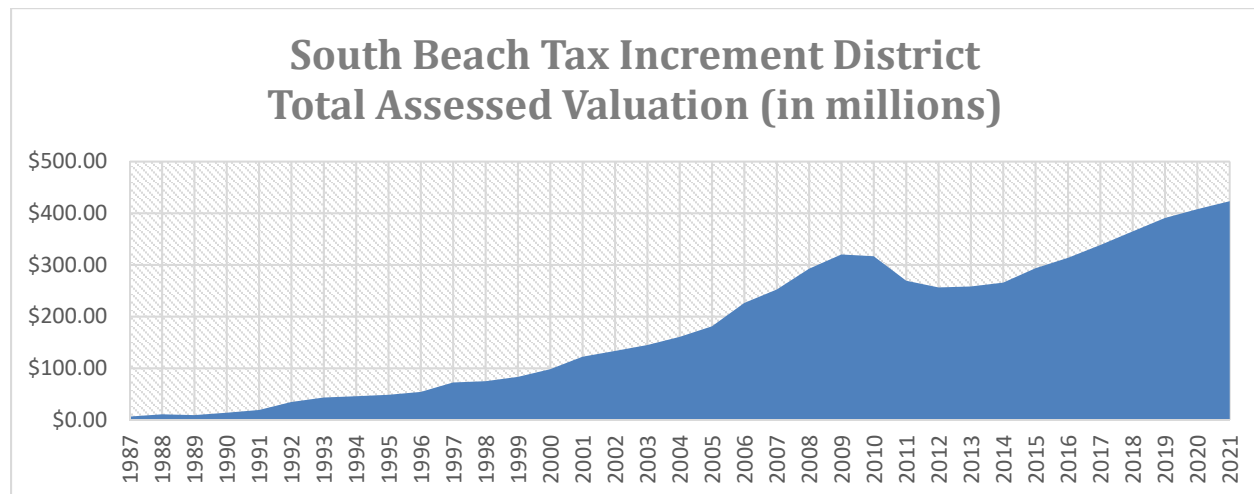
- Planning and programming of available tax increment trust funds to ensure the continuation of construction of the streetscape, landscaping, and infrastructure improvements for Phase III of the Vision Plan work as described in the Downtown Community Redevelopment Plan Capital Improvement Plan.
- Planning 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. In 2011, the South Beach Plan was amended to incorporate the *South Beach Area Infrastructure Improvement Study Report for the South Beach Community Redevelopment Area*.

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 \$423 million in 2021.

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%.
- ✓ Approved final 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.
- ✓ Performed tree and hedge trimming in medians and in South Beach Park.
- ✓ Approved and allocated CRA funds for the new shade structures in the South Beach Park.

Community Redevelopment Agency

Financial Summary-South Beach Redevelopment

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change	<i>Capital outlay is now budgeted as part of the annual Capital Improvement Plan consistent with 2019 State law.</i>
Personal Services	\$71,741	\$119,071	\$118,845	-\$226	-0.2%	
Operating	\$109,551	\$330,137	\$337,781	\$7,644	2.3%	
Capital Outlay	\$1,500,475	\$2,765,000	\$4,595,400	\$1,830,400	66.2%	
TOTAL	\$1,681,767	\$3,214,208	\$5,052,026	\$1,837,818	57.2%	

Capital Outlay by Department:

Public Works

- **\$1,500,000** for South Basin Stormwater Outfall Channel Improvements
- **\$1,000,000** Stormwater / Road Improvements Phase 3 Construction
- **\$200,000** for South Basin Stormwater Outfall Channel Design
- **\$182,000** for Stormwater / Road Improvements Phase 5 Design
- **\$150,000** for Stormwater / Road Improvements Phase 4 Design

Parks and Recreation

- **\$1,000,000** for New Playground Structure
- **\$205,000** for Poured-In-Place Flooring
- **\$200,000** for Playground Shade
- **\$158,400** for Connectivity Corridors

Budget Issues-South Beach

- Provide for long-term maintenance of Tax Increment funded improvements, including infrastructure, throughout the South Beach Community Redevelopment Area.
- Provide funding for new initiatives as may be identified by the CRA.
- Sunshine Playground replacement cost may be higher than projected due to recent spike in materials costs.



Planning & Development Department

Organization

The Planning & Development Department consists of three divisions: Planning, 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 also provides administrative support to the Community Redevelopment Agency (CRA), Planning Commission, Board of Adjustment, and the Special Magistrate. A recent shift in personnel 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, and the establishment of the CRA Coordinator position.

Mission

Working together to build a better Jacksonville Beach.

Goals for FY2022

Planning Division Goals for FY2022

- Encourage development in the downtown area that is consistent with the Vision Plan and Downtown Action Plan goals and objectives. (P2.G1.I1.)
- Continue to provide administrative support to the Community Redevelopment Agency. (P2.G1.I1.)
- Analyze the 2020 US Census data and City strategic planning outcomes to determine the need for a review of and update to the 2030 Comprehensive Plan. (P2.G1.I3.)
- Review the Land Development Code to determine the need for updates based on strategic planning outcomes. (P2.G1.I3.)
- Continue working on beaches transportation issues through participation on the North Florida Transportation Planning Organization technical coordinating committee. (P2.G2.I1.)
- Continue representing the City on the Duval County Local Mitigation Strategy steering committee regarding natural hazards such as hurricanes, flooding and man-made hazards. (P3.G2.I2.)

Building Inspection Division Goals for FY2022

- Maintain the current standards of completing the initial plan review and permit issuance for both immediate release permits and major single-family residential, commercial and multiple-family construction projects. (P4.G1.I1.)
- Maintain the time requirements for permitting per Florida Building Code Section 105, and maintain inspection scheduling and sequencing per the Florida Building Code Section 110. (P4.G1.I1.)
- Continue working with the City's ERP consultants to add online permitting to the Department's webpage. (P4.G2.I2.)

Planning & Development Department

- Obtain Permit Technician certification by all full-time Building Inspection Division Permit Specialists. (P4.G2.I3.)

Code Enforcement Division Goals for FY2022

- Continue implementation of the “Weekend Warrior” program to address code enforcement issues seven days a week. (P2.G1.I3.)
- Establish procedures for the CRA Coordinator to communicate with Code Enforcement in addressing issues in the Downtown CRA. (P2.G1.I3.)
- Continued enforcement of the Sea Turtle Protection Ordinance is expected to generate approximately 1,200–1,500 courtesy violation notices to be issued. (P3.G3.I2.)

Financial Summary - All Divisions

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change	
Personal Services	\$789,430	\$871,996	\$886,392	\$14,396	1.7%	<i>Personal services increases are attributable to the current pay plan and to expanded code enforcement activities.</i>
Operating	\$222,667	\$274,619	\$289,128	\$14,509	5.3%	
Capital Outlay	\$26,286	\$0	\$30,000	\$30,000	-	
TOTAL	\$1,038,383	\$1,146,615	\$1,205,520	\$58,905	5.1%	

The increase in Capital Outlay costs is attributable to the replacement of one vehicle in the Building Inspection Division.

Financial Summary by Division

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Planning	\$345,211	\$349,402	\$358,771	\$9,369	2.7%
Building Inspection	\$568,337	\$669,972	\$717,692	\$47,720	7.1%
Code Enforcement	\$124,834	\$127,241	\$129,057	\$1,816	1.4%
TOTAL	\$1,038,383	\$1,146,615	\$1,205,520	\$58,905	5.1%

Planning & Development Department

Planning Division

The **Planning 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. Administrative support for community redevelopment efforts includes developer relations, redevelopment agreement negotiations, and monitoring the implementation and status of projects.

Staff continued the City's representation on the North Florida Transportation Planning Organization (NFTPO) technical coordinating committee (TCC) and the Duval County Local Mitigation Strategy (LMS) steering committee.

The Planning 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.

Planning Division Recent Accomplishments

- ✓ Processed a total of 294 Land Development Code related development permit applications, including 14 Development Plan (site plan) applications, eight Concept Plan for Plat applications and three Final Plat applications.
- ✓ Processed 18 Land Use/Zoning Verification requests.
- ✓ Processed 45 initial and 15 annual Short-Term Vacation Rental Certificate applications.
- ✓ Processed 10 Conditional Use applications, two Rezoning applications, and 112 Variance applications for public hearings by the Planning Commission and Board of Adjustment, respectively.
- ✓ Approved 36 Type 1 Home Occupation applications, 3 Backyard Hen applications and 23 DBPR Alcoholic Beverage applications, including five Temporary Extension of Licensed Premises applications.
- ✓ 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 Division Performance Measures

The Planning Division maintains compliance with the deadlines applicable to all Development Review Procedures for development permit applications as outlined in Article VI of the Land Development Code. The Division continues to consistently meet this goal.

Planning & Development Department

Building Inspection Division

The **Building Inspection Division** inspects all buildings, structures, and facilities within City limits to protect the public health, safety, and general welfare, including the quality of life in our community by ensuring compliance with state and local building codes regulations. Some of the activities related to enforcement of the Florida Building Code include: issuing construction permits, conducting inspections, and reviewing permit applications and construction documents related to new construction and alterations to existing buildings.

Building Inspection Division Recent Accomplishments

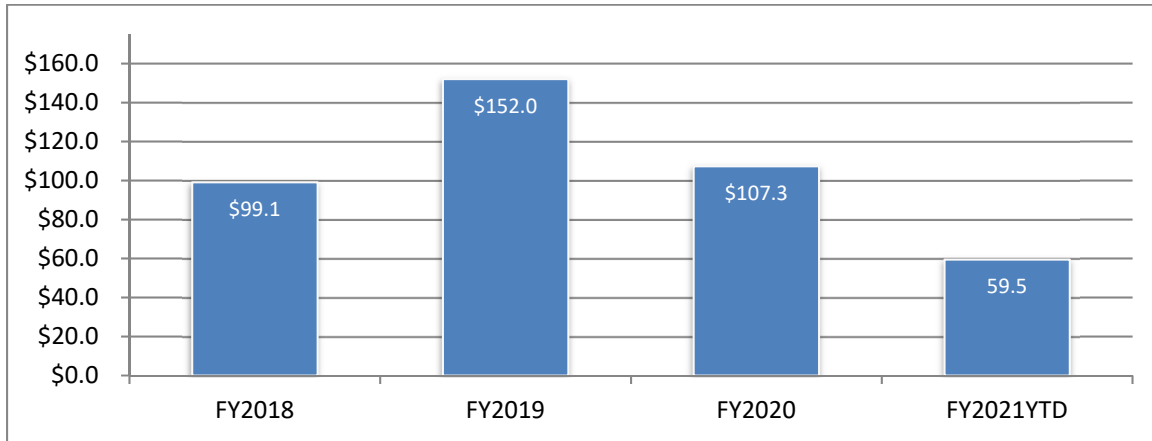
- ✓ In FY2020, the Building Inspection Division issued 3,433 construction related permits and approved construction with an estimated construction value of more than \$107 million. Building inspection personnel carried out 5,863 construction inspections during the fiscal year. Permitted activity included alterations to existing buildings and the construction of 60 new dwelling units, one hotel, and one religious organization building, generating more than \$834,000 in permit fees.
- ✓ The Building Inspection Division continues to meet its objectives for completing the initial plan review of major construction projects with an average review time of 3.8 working days from receipt of residential applications and 2.9 working days of receipt of commercial and multiple-family applications.
- ✓ The Building Inspection Division continues to meet its objectives for the issuance of immediate-release permits within one working day of receipt and major construction permits with an average issuing time of 9.3 working days from the completion of initial review for residential projects and 7.2 working days from the completion of initial review for commercial and multiple-family projects.
- ✓ Building Inspection Division staff have maintained proper licensure and credentials as required by state law. Building Inspector II obtained a Building Plans Examiner's Standard license and continues to hold a Standard Residential 1 & 2 Family Dwelling. Building Inspector I obtained provisional 1 & 2 Family Dwelling Certification and is expected to obtain a Standard Residential 1 & 2 Family Dwelling within FY2022.

Building Inspection Division Performance Measures

Goals of the Division include issuing immediate release permits within one working day of receipt, completing the initial plan review and issuance of major construction projects within 4 working days from receipt of single-family residential permit applications and within 15 working days from receipt of commercial or multiple-family residential permit applications.

Planning & Development Department

Total Estimated Value of Permitted Construction (millions), FY2018-2021YTD



Planning & Development Department

Code Enforcement Division

The **Code Enforcement Division** is responsible for enforcing the property maintenance ordinances and zoning code of the City, including signage 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.

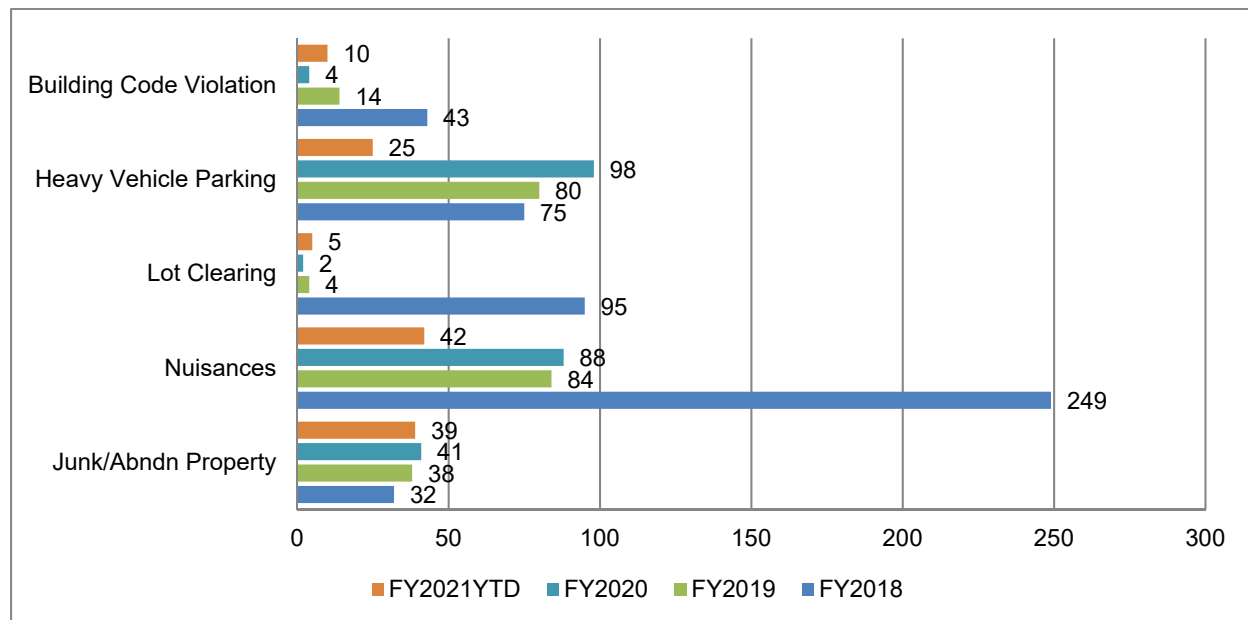
Code Enforcement Division Recent Accomplishments

- ✓ Code Enforcement staff processed 331 code cases in FY2020, compared with 287 in 2019. The Special Magistrate is an attorney who hears and decides code violation cases. In FY2020, the Magistrate conducted three hearings and considered a total of 12 cases.
- ✓ Code Enforcement activities were expanded to include weekend patrol in order to ensure seven day a week compliance with the City Codes and Ordinances. This operation was nicknamed “Weekend Warrior”.
- ✓ Enforcement of the Sea Turtle Protection Ordinance resulted in 255 violation notices mailed out to 16 properties resulting in the replacement of 55 fixtures and 32 bulbs to date.

Code Enforcement Division Performance Measures

It is a goal of the Division to cooperate with all property owners, businesses, and residents to secure voluntary compliance with and enforcement of private property use and maintenance code regulations by educating the community and conducting inspections.

Frequent Code Enforcement Cases, FY2018-2021



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

Planning Authorized Positions	FY2020	FY2021	FY2022
Director of Planning & Development	1	1	1
Senior Planner	1	1	1
Permit Specialist	0	1	1
CRA Coordinator	0	1	1
Division Total	2	4	4
Building Inspection Authorized Positions	FY2020	FY2021	FY2022
Building Official	1	1	1
Building Inspector	2	2	2
Senior Permit Specialist	0	1	1
Permit Specialist	3	2	2
Division Total	6	6	6
Code Enforcement Authorized Positions	FY2020	FY2021	FY2022
Code Enforcement Inspector	1	1	1
Senior Permit Specialist	1	0	0
Division Total	2	1	1
Department Total	10	11	11



Parks & Recreation Department

Organization

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

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.

Funding Sources

The Golf Course is intended to be self-sustaining and operates under an Enterprise 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.

Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$2,807,464	\$3,123,423	\$3,170,824	\$47,401	1.5%
Operating	\$2,205,995	\$2,517,411	\$2,604,268	\$86,857	3.5%
Capital Outlay	\$348,144	\$398,000	\$558,000	\$160,000	40.2%
Transfers	\$142,366	\$142,000	\$142,000	\$0	0.0%
TOTAL	\$5,503,969	\$6,180,834	\$6,475,092	\$294,258	4.8%

Capital Outlay:

- **\$300,000** for Urban Trails
- **\$143,000** for vehicle and heavy equipment replacements
- **\$115,000** for Golf Course improvements

Parks & Recreation Department

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, Lee Kirkland & H. Warren Smith Cemeteries, Oceanfront Restrooms, and Community Center and Exhibit Hall.

Staff manages all adult softball and football leagues and coordinates youth sports for Babe Ruth Baseball, Little League Baseball, Girls Softball, I-9 Football, Pop Warner Football, Pop Warner Cheerleading and Lacrosse.

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). Other administrative responsibilities include dog park memberships, cemetery sales and burial coordination with funeral homes.

Recent Accomplishments

- ✓ Completed Parks Assessment Study. The study included thirteen (13) parks detailing history, assets, maintenance schedules and potential capital improvements for each park. A community survey provided valuable feedback. The objective is to increase usage and appeal.
- ✓ Implemented Agronomic Program. This program resulted from the Parks Assessment and should enhance aesthetic appeal and elevate agronomic conditions in our parks.
- ✓ Formed Steering Committee for Urban Trails Project and developed an extensive map for potential connectivity corridors throughout the City.
- ✓ Installed signage in all parks containing QR code system to allow park visitors to easily notify staff on maintenance and other issues.
- ✓ Relocated the Veterans Memorial from Beach Blvd and 2nd Street to Oceanfront Park.
- ✓ In October 2020, Jacksonville Beach was designated a Purple Heart City.
- ✓ Renovated ocean front restrooms.

Goals for FY2022

- Parks and Recreation goals are detailed by Division.

Performance Measures

From the online survey conducted for the Parks Assessment Study in April 2020:

How satisfied are you with the parks in general?

Scale of 1 to 5: (1 = Not Satisfied; 5 = Very Satisfied)

1 = Not Satisfied	11	3%
2	34	10%
3	87	25%
4	152	44%
5 = Very Satisfied	61	18%
Total	<u>345</u>	

Parks & Recreation Department

Rate the upkeep and maintenance of the parks.

Scale of 1 to 5: (1 = Needs improvement; 5 = Excellent)

1 = Needs Improvement	11	3%
2	32	9%
3	90	26%
4	148	43%
5 = Excellent	62	18%
Total	343	

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

Bi-weekly: Conduct playground inspections.

Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$356,173	\$366,682	\$352,677	-\$14,005	-3.8%
Operating	\$270,991	\$291,185	\$299,075	\$7,890	2.7%
Capital Outlay	\$11,582	\$0	\$34,000	\$34,000	-
Transfers	\$142,366	\$142,000	\$142,000	\$0	0.0%
TOTAL	\$781,111	\$799,867	\$827,752	\$27,885	3.5%

Capital Outlay:

- **\$34,000** for replacement of a pickup truck

Parks & Recreation Department

Ocean Rescue Division

Ocean Rescue strives to 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. They can also respond to other water-related incidents within the Intercoastal Waterway, inland ponds, and St. Johns River.

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.

Recent Accomplishments

Water Rescues and Assists	2017	2018	2019	2020
Rip Current	62	173	167	87
Surf	46	72	115	97
TOTAL	108	245	282	184

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.

EMS CARE	2017	2018	2019	2020
Major	90	52	67	49
Minor	166	193	210	165
TOTAL	256	245	277	214

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.

Parks & Recreation Department

Other Calls for Service	2017	2018	2019	2020
Vessel Rescues / Assists	4	3	17	25
Citizen Assist	101	153	34	28
Public Education	1,106	1,231	1,063	959
Lost Persons	102	161	56	43
Preventative Actions	15,782	14,948	16,293	12,238

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.

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 FY2022

P1.G1.I1: Provide adequate public safety for all residents, businesses and visitors

Objective 1 – Provide an Ocean Rescue Division that affords lifesaving and beach safety services to residents and visitors.

- Action 1 – Hire and train all lifeguards according to internal schedules.
- Action 2 – Work with Communications Manager to engage visitors on beach safety rules.

Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change	<i>Capital outlay is budgeted for replacement of a pickup truck.</i>
Personal Services	\$590,872	\$706,834	\$710,283	\$3,449	0.5%	
Operating	\$150,211	\$153,571	\$158,469	\$4,898	3.2%	
Capital Outlay	\$2,154	\$53,000	\$34,000	-\$19,000	-35.8%	
TOTAL	\$743,237	\$913,405	\$902,752	-\$10,653	-1.2%	

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 sports fields, parks, 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.

Goals for FY2022

P2.G1.I3: Improve community aesthetics

Objective 1 – Implement agronomic plan outlined in the Parks Assessment

- Action 1 – Perform bi-weekly inspections of all parks.
- Action 2 – Maintain QR code system for maintenance notifications and address within 24 hours when possible.

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, walking trail
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

Financial Summaries

Tree Protection

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Operating	\$8	\$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 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$604,108	\$706,401	\$722,966	\$16,565	2.3%
Operating	\$594,763	\$702,800	\$690,200	-\$12,600	-1.8%
Capital Outlay	\$100,426	\$100,000	\$30,000	-\$70,000	-70.0%
TOTAL	\$1,299,297	\$1,509,201	\$1,443,166	-\$66,035	-4.4%

Capital Outlay:

- **\$30,000** for a Groundskeeper mower used to mow large park areas

Parks & Recreation Department

Tennis Center Division

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

Goals for FY2022

P2.G2.I1: Promote healthy activities for all ages

Objective 1 - Provide a tennis facility that meets the desires of tennis players of all skill levels.

- Action 1 – Promote tennis programs for beginners, juniors, seniors and teams.

Performance Measures

Tennis Center Revenues	2017	2018	2019	2020
Membership Fees	\$ 45,148	\$ 51,154	\$ 51,019	\$ 34,016
Camps and Clinics	\$ 16,260	\$ 24,986	\$ 23,015	\$ 22,343
TOTAL	\$ 61,408	\$ 76,140	\$ 74,034	\$ 56,359

Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$95,563	\$91,325	\$93,863	\$2,538	2.8%
Operating	\$67,227	\$83,875	\$83,650	-\$225	-0.3%
Capital Outlay	\$44,925	\$0	\$0	\$0	-
TOTAL	\$207,715	\$175,200	\$177,513	\$2,313	1.3%

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.

Goals for FY2022

P2.G2.I1: Promote healthy activities for all ages

Objective 1 – Promote the Carver Center as a local community resource for all ages.

- Action 1 – Focus on coaching, mentoring and providing activities for all ages to enjoy.
- Action 2 – 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.

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. FY2021 funding request amount and priority for each program is:

<u>Priority</u>	<u>Program</u>	<u>Request</u>	<u>Department where cost is allocated</u>
1	Carver Center	\$119,641	Parks
2	CAPE	\$81,638	Police
	TOTAL	\$201,279	

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

Financial Summary

<u>Resource Allocation</u>	<u>Actual 2020</u>	<u>Original Budget 2021</u>	<u>Proposed Budget 2022</u>	<u>Increase -Decrease</u>	<u>% Change</u>
Personal Services	\$116,063	\$141,673	\$144,609	\$2,936	2.1%
Operating	\$36,640	\$28,600	\$32,500	\$3,900	13.6%
TOTAL	\$152,703	\$170,273	\$177,109	\$6,836	4.0%

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. (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 FY2022

P2:G2:I2 Provide recreational amenities desired by the community

Objective 1 – Maintain clean restroom facilities and shower towers at ocean front facilities.

- Action 1 – Enforce existing restroom cleaning contract.
- Action 2 – Evaluate contractual level of service by 1st Quarter 2023 (after beach season).
- Action 3 – Maintain QR code system for maintenance notifications and address within 24 hours when possible.

Performance Measures

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

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

Recent Accomplishments

- ✓ Restrooms at 2nd Avenue North and 5th Avenue North were retrofitted with uniform fixtures. This will improve maintenance and down time as parts are readily available. Restrooms were repainted on interior and exterior including new epoxy coated flooring.

Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Operating	\$120,453	\$127,750	\$131,500	\$3,750	2.9%
TOTAL	\$120,453	\$127,750	\$131,500	\$3,750	2.9%

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

Budget Issues

- Vandalism, graffiti or improper 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.

Goals for FY2022

P2.G2.I2 Provide recreational amenities desired by the community

Objective 1 - Evaluate the Community Center and Exhibition Hall for service and operational efficiency

- Action 1 – Maintain a clean and professionally operated facility.
- Action 2 – Strive to offset operating costs with lease revenues.

Performance Measures

Exhibit Hall & Conference	2017	2018	2019	2020
Revenues	\$ 27,101	\$ 30,652	\$ 31,136	\$ 7,685
Expenses	\$ 11,412	\$ 9,919	\$ 8,880	\$ 2,880
Net Operating Income/(Loss)	\$ 15,689	\$ 20,733	\$ 22,256	\$ 4,805

In 2020, the facility was closed for most of the year due to Covid-19.

Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$0	\$0	\$0	\$0	-
Operating	\$29,013	\$20,000	\$22,500	\$2,500	12.5%
Capital Outlay	\$0	\$0	\$0	\$0	-
TOTAL	\$29,013	\$20,000	\$22,500	\$2,500	12.5%

Budget Issues

- Fee structure has been updated and is intended to cover operating costs for the facility's rental such as security, cleaning 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, Opening of the Beaches Parade, sand castle contest, Easter egg hunt 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 limits. One full-time position coordinates and manages all functions within the division.

Goals for FY2022

P2:G2:I3 Provide special events appropriate for families and visitors

Objective 1 – Provide special events that support and activate the downtown area.

- Action 1 – Work with the City Council, CRA City staff and stakeholders to review existing scheduled events and Special Events Policy.
- Action 2 – Modify events in 2023 based on feedback.
- Action 3 – Modify Special Events Policy based on feedback.

Objective 2 – Provide entertainment that supports tourism and City recognition.

- Action 1 – Work with local sponsors on regularly scheduled events.
- Action 2 – Work with the Communications Manager to review marketing initiatives and implement.

Funding Sources

General Fund charges for event permit and admin fees, facility rental and banner fees contribute 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 produced events, as well as maintenance of the SeaWalk amphitheater and grounds.

Financial Summaries

General Fund

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$63,867	\$73,979	\$75,630	\$1,651	2.2%
Operating	\$0	\$22,000	\$22,000	\$0	0.0%
TOTAL	\$63,867	\$95,979	\$97,630	\$1,651	1.7%

Operating expenses are for the following contract services: \$12,000 for Christmas lighting, and \$10,000 for Deck the Chairs (FY21-23)

Parks & Recreation Department

Convention Development Fund

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change	
Personal Services	\$0	\$0	\$0	\$0	-	
Operating	\$15,156	\$121,493	\$118,667	-\$2,826	-2.3%	
Capital Outlay	\$16,009	\$75,000	\$300,000	\$225,000	300.0%	Capital Outlay is budgeted for the Urban Trails project
Transfers	\$0	\$0	\$0	\$0	-	
TOTAL	\$31,165	\$196,493	\$418,667	\$222,174	113.1%	

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

CONVENTION DEVELOPMENT FUND	2021	2022	Increase (Decrease)	% change
Funding Sources				
Convention Development Revenues	\$196,493	\$418,667	\$222,174	113.1%
Total Sources	\$196,493	\$418,667	\$222,174	113.1%
Funding Uses				
4th of July Fireworks	\$10,000	\$10,000	\$0	0.0%
Jazz Concerts (1)	\$57,000	\$28,000	(\$29,000)	-51%
Moonlight Movies (4)	\$25,000	\$35,000	\$10,000	40%
Opening of the Beaches Parade	\$5,000	\$5,000	\$0	0%
Contingency	\$12,000	\$25,000	\$15,000	125%
SeaWalk amphitheater maintenance; special event setup and equipment costs	\$12,493	\$15,667	\$1,174	9%
Urban Trails project	\$75,000	\$300,000	\$225,000	300.0%
Total Uses	\$196,493	\$418,667	\$222,174	113.1%
NET SOURCES & USES	\$0	\$0	\$0	

Parks & Recreation Department

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
- 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
- COJB Beach & Bicycle Rodeo
- Moonlight Movie
- Sandcastle Contest
- Opening of the Beaches Parade
- Never Quit
- Wavemasters
- COJB Kids Fishing Rodeo
- Best Buddies Friendship Walk
- Super Grom Surf contests
- Life Rolls On
- Lavender 5K Run
- Void Pro/Am Surf
- Chemo Noir 5K Run
- Jax Beach Arts Market
- 911 Heroes Run
- Summer Jazz concert
- Salt Life Music Festival
- 4th of July Fireworks
- Eastern Surfing Association surf contests
- Tour de Pain
- Festival of the Chariot
- Summer Beach Run
- Sisters of the Sea
- Surfers for Autism
- Art Fest at the Beaches Museum and History Park
- Jax Beach Fitness Fest
- Volcom TCT Seacow Surf Contest
- Oktoberfest
- Florida Surfing Championships
- Down Syndrome Assoc. Buddy Walk
- Deck the Chairs
- Red Bull Night Riders
- Freedom Festival
- Aqua East Surf Contest
- Florida Board Riders Surf
- Humane Pet Adoption
- Waves of Gray
- Worrell Catamaran Race
- K9 Companions for Independence

Parks & Recreation Department

Golf Course

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

We 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.

Recent Accomplishments

- ✓ Installed shade shelters over driving range.
- ✓ Installed ball machine for driving range.
- ✓ Rebuilt two wooden bridges on the course.
- ✓ Incorporated dynamic pricing model.
- ✓ 66,648 rounds played.
- ✓ Became home site, hosted try-outs, hosted matches and tournaments to over 15 middle schools, high schools and even colleges in NE Florida.
- ✓ Became Flagship Location for The First Tee of North Florida.
- ✓ Hosted the City Golf Championship for the first time ever.
- ✓ Hosted a 4 day golf tournament for 18 colleges and universities from the Midwest.
- ✓ Hosted over 50 American Junior Golf Association, Florida State Golf Association, North Florida Junior Golf Foundation, US Kids Golf Tour, Under Armour Junior Golf Tour, Tini Tees and several other junior golf tournaments.

Goals for FY2022

P2.G2.I2 Provide recreational amenities desired by the community

Objective 1 – Be the best choice golf course for quality, value and customer service.

- Action 1 – Maintain superb course conditions by implementing year 3 of the golf course business plan.
- Action 2 – Operate efficiently and profitably through monthly revenue and expenditure reviews with Parks Administration.
- Action 3 – Provide excellent customer service by performing regular customer surveys and implementing subsequent operational changes.

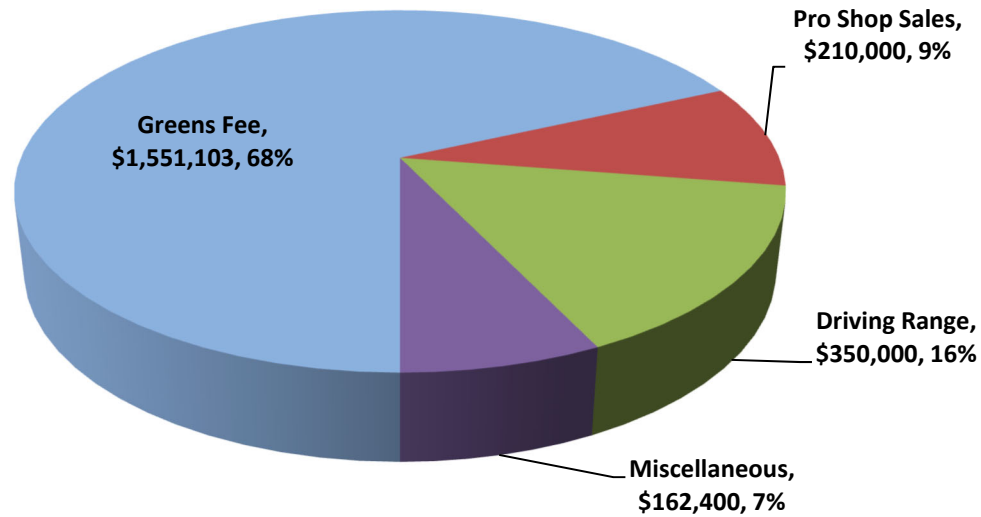
Play Statistics (December – September)

	2019	2020	% Change
Total Operating Revenue	\$ 1,831,922	\$ 2,168,084	18%
Rounds Played	49,426	57,270	16%
Rate per Round	\$ 29.24	\$ 29.15	0%

In 2019 the course opened on November 11. December through September used for best comparison.

Parks & Recreation Department

Golf Course Revenues: \$2,273,503



Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$980,816	\$1,036,529	\$1,070,796	\$34,267	3.3%
Operating	\$921,533	\$963,137	\$1,042,707	\$79,570	8.3%
Capital Outlay	\$189,057	\$170,000	\$160,000	-\$10,000	-5.9%
TOTAL	\$2,091,407	\$2,169,666	\$2,273,503	\$103,837	4.8%

Capital Outlay:

- **\$50,000** for pro shop improvements
- **\$45,000** for a greens spray rig
- **\$40,000** for course routing and safety improvements
- **\$25,000** for range tee improvements

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.

Parks & Recreation Department

Recreation Administration Authorized Positions	FY2020	FY2021	FY2022
Director of Parks & Recreation	1	1	1
Recreation Superintendent	1	1	1
Office Administrator *	0	0	1
Administrative Assistant	1	1	1
Administrative Assistant (part-time) *	1	1	0
Recreation Program Assistant (part-time) *	1	1	0
Division Total	5	5	4
Ocean Rescue Authorized Positions	FY2020	FY2021	FY2022
Ocean Rescue Supervisor	1	1	1
Assistant Ocean Rescue Supervisor	1	1	1
Beach Patrol Lieutenant	1	1	1
Beach Patrol Lieutenant (part-time)	1	1	1
Rescue Swimmer (part-time) **	13	13	13
Beach Patrol Guard (part-time)	70	70	70
Division Total	87	87	87
Grounds Maintenance Authorized Positions	FY2020	FY2021	FY2022
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
Division Total	9	9	9
Tennis Center Authorized Positions	FY2020	FY2021	FY2022
Tennis Facility Manager	1	1	1
Tennis Court Attendant (part-time) ***	2	4	4
TOTAL	3	5	5
Carver Center Authorized Positions	FY2020	FY2021	FY2022
Recreation Supervisor	1	1	1
Recreation Leader	1	1	1
Tutor (part-time)	1	1	1
Division Total	3	3	3
Special Events Authorized Positions	FY2020	FY2021	FY2022
Events Coordinator	1	1	1
Division Total	1	1	1

Parks & Recreation Department

Golf Course Authorized Positions	FY2020	FY2021	FY2022
Golf Course Facility Manager	1	1	1
Assistant Golf Professional	2	2	2
Shop Attendant	1	0	0
Shop Attendant (part-time)	3	4	4
Cart Attendant (part-time)	8	9	9
Starter (part-time)	5	5	5
Golf Course Superintendent	1	1	1
Assistant Golf Course Superintendent	1	1	1
Grounds Crew Leader	1	1	1
Grounds Maintenance Worker I, II, III	4	4	4
Maintenance Workers (seasonal March-September)	0	2	2
Division Total	27	30	30

Department Total	135	140	139
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* Two part-time Administration positions were combined to create one full time Office Administrator position.

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

*** Part-time Tennis Court Attendant positions are now budgeted at 520 annual hours each as approved by ordinance 2021-8166.

Public Works Department

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. In 2020 the Department was restructured as 3 Divisions; Administration, Water & Wastewater Utility Plants and Streets and D&C. Sanitation falls under Streets Division.

Mission

"We Make It So."

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

Recent Accomplishments

- ✓ Rebuilt, improved and enhanced infrastructure supporting our citizens by construction of:
 - **Downtown Redevelopment District Master Plan Improvements Program & East of A1A**
 - Completed ADA Dune Walkovers (5th Ave. N., Beach Blvd., 6th Ave. S.)
 - Completed Roadway/Utilities Project 2: 11th Ave. S. to 13th Ave. S. from the beach to 3rd St. S.
 - Completed 7th Ave. S. Water Main from 1st St. S. to end zone
 - Constructed 8th Ave. N. Gravity Sewer Main from 1st to 2nd St. N
 - Completed generator at 9th Ave. N. Stormwater Pump Station
 - **South Beach Redevelopment District Improvements Program**
 - Constructed Ocean Terrace Drainage Improvements on Jacksonville Drive from South Beach Parkway to America Ave. and adjacent areas
 - Completed Lift Station #29 at South Beach Parkway Shopping Center
 - Completed Canal Improvements South of JTB Blvd. and North of Marsh Landing Pkwy
 - Constructed Storage Building at WTP #2
 - **Other Projects**
 - Constructed FY21 Water Main Improvements
 - Completed Well Header and Water Main on 11th St. N.
 - Reconstructed Wastewater Lift Station #23
 - Implement Citywide Pavement Inspection and Work Plan
 - Designed 10th St. S. Infrastructure Improvements from Beach Blvd. to 5th Ave. S.
 - Constructed Shetter Avenue Sewer Main from 5th to 6th St. S.
 - Reconstructed Wastewater Lift Station #7 at 4th St. N. and 18th Ave. N.
 - Designed Wastewater Lift Station #8

Public Works Department

- Constructed new Well #16 and abandon Well #11
- Rehabilitated Lift Station #2
- Rehabilitated Lift Station #17
- Sewer Master Plan Update
- Water Master Plan Update
- Stormwater Master Plan
- WTP Disinfection System Alternatives Study
- Constructed piping of ditch along Isabella Blvd. from 35th Ave. S. to Jacksonville Dr.
- North Elevated Tank Exterior Renovation
- Cleaned /televised 8,078 feet of stormwater pipe and 23,290 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 FY2022

➤ Downtown Redevelopment District Improvements Program

- Study/Design Roadway and Utilities Phase 3C Project 3 - Stormwater Channel Improvements from 4th St. S. to Intracoastal Waterway (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)
- Construct Roadway and Utilities Phase 3C Project 3 - Stormwater Channel Improvements from 4th St. S. to Intracoastal Waterway (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)
- Construct Non-ADA Dune Walkovers (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)
- Construct Beach Outfalls (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)

➤ South Beach Redevelopment District Improvements Program

- Construct Ocean Terrace Pond at South Beach Parkway south of Marsh Landing Parkway (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)
- Design America Avenue from Jacksonville Drive to Republic Drive (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)
- Design Stormwater/Roadway Improvements Phase 5 (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)
- Design/Construct South Basin Stormwater Outfall Improvements (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)

➤ Commercial Area Improvements Program

- Design Penman Road Concept Plan from 11th Ave. N. to 18th Ave. N. (Coordinate funding with City of Jacksonville). (P1.G3.I1)
- Construct 10th Street South Improvements from 5th to 12th Avenue South. (P1.G3.I1)

Public Works Department

➤ Water, Wastewater, Stormwater Infrastructure Improvements Program

- Reconstruct Wastewater Lift Station #8. (P1.G3.I1)
 - Construct FY22 Water Main Improvements. (P1.G3.I1), (P1.G3.I2)
 - Design FY23 Water Main Improvements. (P1.G3.I1), (P1.G3.I2)
 - Reconstruct LS #28. (P1.G3.I1)
 - Design LS #33. (P1.G3.I1)
 - Construct Sludge Dewatering Facility. (P1.G3.I1)
 - Design Modifications to North and South Chlorine Contact Tanks. (P1.G3.I1), (P3.G2.I3)
 - Design Chlorine Conversion. (P1.G3.I1), (P3.G2.I3)
 - Wastewater Treatment Plant Outfall Piping. (P1.G3.I1), (P3.G2.I3)
 - SBR Influent Bypass Valving. (P1.G3.I1), (P3.G2.I3)
 - Generator Fuel Storage Tank Replacement at Water Well #14. (P1.G3.I1)
 - Design 4th Street South from 1st to 6th Ave. S. (P1.G3.I1), (P3.G2.I2)
 - Construct Non-ADA Dune Walkovers. (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)
 - Construct Beach Outfalls. (P1.G3.I1), (P3.G2.I1), (P3.G2.I2)
 - Design Evans Drive Area Imps. (P1.G3.I1), (P3.G2.I2)
 - Asset Management Project. (P1.G3.I1)
 - Public Works Storage Structure. (P1.G3.I1)
- 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.

Priorities, Goals and Initiatives legend:

P1.G3.I1: Promote asset management and preventive maintenance principles for major City infrastructure

P1.G3.I2: Meet or exceed all regulatory standards for our operations and performance

P3.G2.I1: Prepare the community for sea level rise

P3.G2.I2: Improve the community's resiliency to storms

Public Works Department

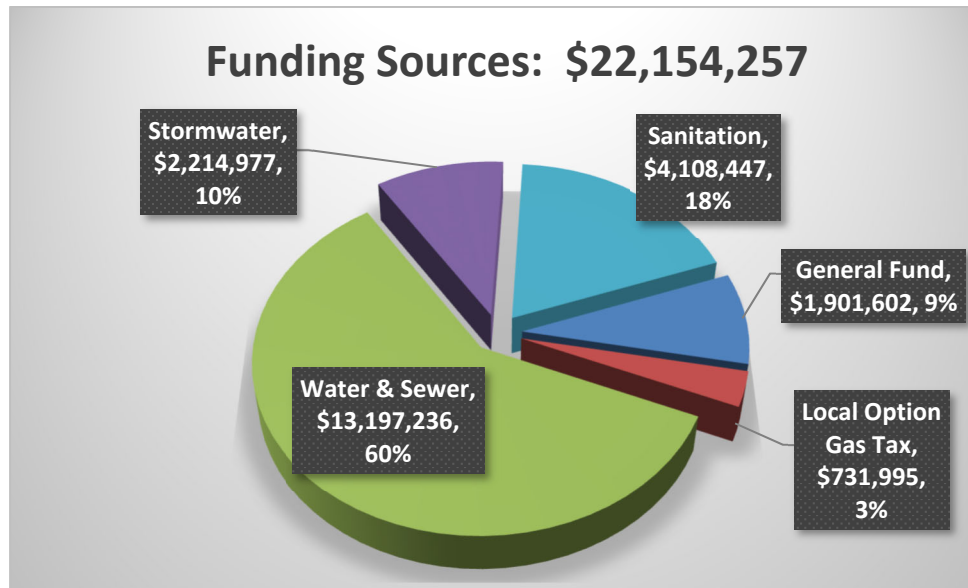
Performance Measures (P1.G3.I1) (P1.G3.I2)

Outcomes	Level of Service	Actual 2020	As of 4/2021	Target 2022
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	4.43%	4.33%	<10%
	Replace 2,500 ft. of old 2" & larger galvanized & cast iron water mains	5,989	340	2,500
	Install/replace 150 water services	232	58	150
	Operate (replace) water valves (25%=614)	960	242	614
	Conduct fire flow test on 200 hydrants	123	119	200
Wastewater / Stormwater:				
➤ Keep our waterways clean	Achieve wastewater & stormwater permit regulatory compliance for normal operating conditions	Yes	Yes	Yes
	Operate the Wastewater Treatment Plant, meeting existing Department of Environmental Protection permitting limits	Yes	Yes	Yes
	Clean 20,000 ft. sanitary/stormwater mains	31,368	20,727	20,000
	Inspect (rehab) sewer manholes	340 (130)	151 (28)	400
Streets:				
➤ Keep our streets well maintained for driving and free of trash	Seal coat/resurface 3 to 5 road miles	1.31	4.33	3-5
	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	7,820	415	2,000
➤ Keep our drainage system well maintained	Achieve regulatory compliance for normal operating conditions	Yes	Yes	Yes
	Mow/clean 15,000 ft. of ditch	39,300	13,300	15,000
Sanitation:				
➤ Keep our city and beach clean	Recycle/mulch 25% of residential solid waste to reduce landfill impact	28%	25%	>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 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$4,920,723	\$5,306,383	\$5,329,509	\$23,126	0.4%
Operating	\$8,079,744	\$9,600,482	\$9,700,853	\$100,371	1.0%
Capital Outlay	\$2,120,867	\$3,977,525	\$6,625,895	\$2,648,370	66.6%
Debt Service	\$1,783,596	\$911,323	\$0	-\$911,323	-100.0%
Transfers	\$498,000	\$498,000	\$498,000	\$0	0.0%
TOTAL	\$17,402,930	\$20,293,713	\$22,154,257	\$1,860,544	9.2%

- 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. The State is considering restricting ALL surface water discharge.
 - Growing regional demands for high quality water from the Floridan 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, meeting regulatory requirements, and operating/maintaining the City's infrastructure systems.
 - Stormwater rates were set in 1990 (31 years ago).
 - Garbage rates were set in 1993 (28 years ago).
 - Local Option Gas Tax extends through 2036.
 - Infrastructure Surtax sunsets in 2030.

Public Works Department

Pollution Control Plant Division

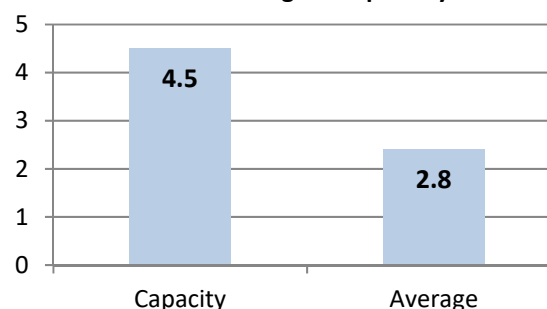
The Pollution Control Plant Division operates and maintains the wastewater transmission system of **38 sewage pump lift stations** and the **4.5 million gallons per day (MGD)** capacity sewage treatment facility with reuse quality effluent.

Division 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 period (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

Daily Wastewater Treatment

million gallons per day



Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$1,116,998	\$1,278,147	\$1,161,539	-\$116,608	-9.1%
Operating Capital Outlay	\$1,056,061	\$1,569,000	\$1,570,500	\$1,500	0.1%
	\$382,975	\$1,465,000	\$2,270,000	\$805,000	54.9%
TOTAL	\$2,556,034	\$4,312,147	\$5,002,039	\$689,892	16.0%

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

Capital Outlay:

- **\$1,000,000** for Sludge Dewatering Facility design and improvements
- **\$445,000** for Lift Station Rehabilitation program
- **\$345,000** for Digester air piping
- **\$180,000** for modifications to chlorine tanks
- **\$125,000** for SBR Influent Bypass Valving
- **\$100,000** for Wastewater Plant Outfall Piping
- **\$75,000** for chlorine conversion design

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

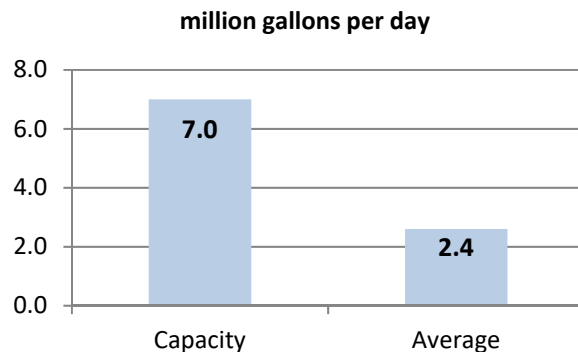
Water Plant Division

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 Objectives

- Maintain local, state, and federal regulatory compliance. (P1.G3.I2)
- Treat, store, and protect nearly **1** billion gallons of drinking water annually. Make available quantities of water needed for fire protection. (P1.G1.I1)
- Operate and maintain the system of stormwater treatment facilities, pumping stations and ponds. (P3.G2.I2)

Daily Water Production



Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$1,066,277	\$1,006,884	\$1,049,579	\$42,695	4.2%
Operating	\$333,928	\$448,400	\$436,000	-\$12,400	-2.8%
Capital Outlay	\$734,831	\$125,000	\$191,000	\$66,000	52.8%
TOTAL	\$2,135,036	\$1,580,284	\$1,676,579	\$96,295	6.1%

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

Capital Outlay:

- **\$125,000** for generator fuel storage tank replacement
- **\$38,000** for replacement of a pickup truck
- **\$28,000** for chlorine conversion design

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

Distribution & Collection Division

The Distribution & Collection Division operates and maintains **126** miles of water mains, **96** miles of sewer gravity mains, **18** miles of force sewer mains, **2,000** sewer manholes, **951** fire hydrants, **3,373** water valves (including hydrant valves), **10,603** billed water services, and **10,473** billed sewer services.

Division Objectives

- Replace 2,500 feet of old deteriorated water mains. (P1.G3.I1)
- Clean 20,000 feet of sanitary and stormwater mains. (P1.G3.I1)
- Inspect an average of 20% (400) sewer manholes per year. Reline or reconstruct as necessary. (P1.G3.I1)
- 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. (P1.G3.I1)
- Exercise an average of 25% (614) valves in the water distribution system per year. Repair by replacement as necessary. (P1.G3.I1)

Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change	The operations and programs of the Distribution and Collection Division are funded by the Water & Sewer Enterprise Utility.
Personal Services	\$946,802	\$1,012,151	\$1,075,648	\$63,497	6.3%	
Operating	\$884,356	\$788,459	\$767,000	-\$21,459	-2.7%	
Capital Outlay	\$521,556	\$525,000	\$1,485,000	\$960,000	182.9%	
TOTAL	\$2,352,714	\$2,325,610	\$3,327,648	\$1,002,038	43.1%	

Operating:

- **\$25,000** for the Water Valve Maintenance Program, which includes exercising water valves and replacing deteriorated/broken valves as necessary. (P1.G3.I1)
- **\$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. (P1.G3.I1)

Capital Outlay:

- **\$640,000** for Water/Sewer fund portion of 10th St. S (5th Ave. S to 12TH Ave. S)
- Water Main Projects:
 - * **\$400,000** to construct water main 6th St. N, 21st Ave S., 2nd St. S, Gordon Ave. (P1.G3.I1)
 - * **\$100,000** to design sanitary replacement 3rd St N (A1A) from 14th Ave to 9th Ave N (P1.G3.I1)
- **\$300,000** for the Public Works Storage Structure for various equipment. (P1.G3.I1)
- **\$43,000** for replacement of a pickup truck
- **\$2,000** for a laptop for new hire

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 **93** road miles including curbs and gutters, **35.06** miles of sidewalks, **1,682** streetlights, **1904** stormwater catch basins, curb inlets/culverts, **607** stormwater manholes and **70** stormwater outfalls to the adjacent estuaries and ocean, **71** miles of stormwater gravity mains, **2.9** 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 Objectives

- Seal coat or resurface 3 to 5 miles of roads annually. (P1.G3.I1)
- Repair and maintain stormwater drainage system. (P1.G3.I1)
- Install and maintain traffic and pedestrian control signage and markings. (P1.G3.I1)
- Maintain pedestrian safe sidewalks. Repair 2,000 feet of sidewalk. (P1.G3.I1), (P1.G2.I2)
- Maintain clean and attractive community environment by collecting garbage and picking up litter from our streets and sidewalks. (P1.G3.I1)

Financial Summary

General Fund

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$1,004,901	\$1,106,155	\$1,055,411	-\$50,744	-4.6%
Operating Capital Outlay	\$562,421	\$686,263	\$706,191	\$19,928	2.9%
	\$58,305	\$60,000	\$140,000	\$80,000	133.3%
TOTAL	\$1,625,627	\$1,852,418	\$1,901,602	\$49,184	2.7%

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.

Capital Outlay:

- **\$100,000** for the Public Works Storage Structure for various equipment. (P1.G3.I1)
- **\$40,000** for replacement of a pickup truck

Public Works Department

Local Option Gas Tax

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$44,246	\$46,632	\$47,795	\$1,163	2.5%
Operating Capital Outlay	\$55,503	\$311,500	\$312,200	\$700	0.2%
Transfers	\$0	\$0	\$0	\$0	-
TOTAL	\$471,749	\$730,132	\$731,995	\$1,863	0.3%

Operating:

- **\$235,000** for roadway maintenance program (P1.G3.I1)
- **\$50,000** for sidewalk repairs (P1.G3.I1)
- **\$25,000** for traffic striping (P1.G3.I1)

Transfers:

- Funding transfers of **\$372,000** for Streets Division wages. (P4.G2.I2)

Public Works Department

Stormwater Utility Program

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. (P1.G3.I1), (P1.G3.I2), (P3.G2.I2), (P3.G3.I2)
- Construct localized drainage improvement projects. (P1.G3.I1), (P3.G2.I2), (P3.G3.I2)

Financial Summary: Stormwater utility fees fund the program.

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$227,091	\$288,885	\$300,815	\$11,930	4.1%
Operating	\$369,618	\$720,181	\$691,278	-\$28,903	-4.0%
Capital Outlay	\$137,632	\$673,000	\$1,222,884	\$549,884	81.7%
TOTAL	\$734,341	\$1,682,066	\$2,214,977	\$532,911	31.7%

Operating:

- **\$95,000** for stormwater pipe/catch basin cleaning. (P1.G3.I1), (P3.G2.I2)
- **\$200,000** for outfall/channel cleaning and maintenance program. (P1.G3.I1), (P3.G2.I2)

Capital Outlay:

- **\$380,000** for Water/Sewer fund portion of 10th St. S (5th Ave. S to 12TH Ave. S)
- **\$200,000** for construction Isabella Blvd. Stormwater Improvements. (P1.G3.I1), (P3.G3.I1), (P3.G3.I2)
- **\$200,000** for design of 4th St. South Stormwater Improvements. (P1.G3.I1), (P3.G3.I1), (P3.G3.I2)
- **\$200,000** for construction of Beach Outfalls. (P1.G3.I1), (P3.G3.I1), (P3.G3.I2)
- **\$97,884** for design of Stormwater/Reuse Imp. Phase 5. (P1.G3.I1), (P3.G3.I1), (P3.G3.I2)
- **\$95,000** for the purchase of a new trailer mounted 8" pump. (P1.G3.I1)
- **\$50,000** for design of Evans Dr. Area Stormwater Improvements. (P1.G3.I1), (P3.G3.I1), (P3.G3.I2)

Other Concerns:

- ⇒ Stormwater utility rates were set more than 31 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.

Public Works Department

Sanitation Utility Program

Program Objectives

- Collect garbage, yard waste, and recyclables from residential customers via weekly curbside service. (P1.G3.I1)
- Collect garbage from commercial customers via dumpster, compactor and curbside service on a weekly routine basis. (P1.G3.I1)
- Recycling is voluntary for all customers and is available for all commercial customers and multiplex dwelling units for an additional fee. (P1.G3.I1), (P3.G3.I2)
- Keep Jacksonville Beach beautiful through the oceanfront and downtown cleaning, graffiti abatement, and street sweeping programs. (P1.G3.I1)

Financial Summary: Sanitation utility fees fund the program.

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$304,659	\$348,828	\$399,939	\$51,111	14.7%
Operating	\$3,298,322	\$3,598,275	\$3,668,508	\$70,233	2.0%
Capital Outlay	\$243,278	\$0	\$40,000	\$40,000	-
TOTAL	\$3,846,259	\$3,947,103	\$4,108,447	\$161,344	4.1%

Capital Outlay:

- **\$40,000** for replacement of a pickup truck

Other Concerns:

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

Public Works Department

Administration Division

Division Objectives

- Implement departmental business plan.
- Implement departmental capital projects as scheduled by each division. (P1.G3.I1)
- Implement capital master plans for the two redevelopment districts. (P1.G3.I1)
- Effectively address all customer service requests. (P4.G1.I1)

Financial Summary:

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 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$209,750	\$218,701	\$238,783	\$20,082	9.2%
Operating	\$1,519,533	\$1,478,404	\$1,549,176	\$70,772	4.8%
Capital Outlay	\$42,290	\$1,129,525	\$1,277,011	\$147,486	13.1%
Debt Service	\$1,783,596	\$911,323	\$0	-\$911,323	-
Transfers	\$126,000	\$126,000	\$126,000	\$0	0.0%
TOTAL	\$3,681,170	\$3,863,953	\$3,190,970	-\$672,983	-17.4%

Capital Outlay:

- **\$1,000,000** for rehabilitation of lift station 8
- **\$147,486** for Phase 3C Project 3 design
- **\$129,525** for Phase 3C Project 3-5 design

Public Works Department

Pollution Control Plant Authorized Positions	FY2020	FY2021	FY2022
Utility Plant Operations Superintendent	0	0	1
Utility Plant Superintendent	1	1	0
Utility Plant Maintenance Supervisor *	1	1	0
Plant Operations Manager	0	0	1
Plant Operations / Training Specialist	1	1	0
FOG (Fats, Oils & Grease) Program Manager	1	1	1
Utility Plant Operator I, II	6	6	6
Utility Plant Mechanic I, II	5	0	0
Mechanic I, II, III	0	5	5
Utility Plant Instrumentation Technician	1	1	1
Division Total	16	16	15
Water Plant Authorized Positions	FY2020	FY2021	FY2022
Utility Plant Operations Deputy Superintendent	0	0	1
Utility Plant Superintendent	1	1	0
Utility Plant Maintenance Supervisor	1	1	1
Plant Operations Manager	0	0	1
Plant Operations / Training Specialist	1	1	0
Utility Plant Operator Trainee	2	2	2
Utility Plant Operator I, II	4	4	4
Mechanic I, II, III	2	4	4
Plant Maintenance Helper	2	0	0
Division Total	13	13	13
Distribution and Collection Authorized Positions	FY2020	FY2021	FY2022
Distribution & Collection Superintendent	1	1	0
General Supervisor	1	1	1
Crew Supervisor *	3	3	4
Equipment Operator I, II **	1	1	2
Utility Service Worker I, II, III	8	8	8
Division Total	14	14	15

* The Utility Plant Maintenance Supervisor in the Pollution Control Plant Division was reclassified to a Crew Supervisor in the Distribution and Collection Division.

** An Equipment Operator I, II position was added to the Distribution and Collection Division.

These position changes will allow for the creation of a dedicated crew to operate the Distribution and Collection camera van and Vac-con.

Public Works Department

Streets Authorized Positions	FY2020	FY2021	FY2022
Streets / Distribution and Collection Superintendent	0	0	1
Streets / Distribution and Collection Deputy Superintendent	0	0	1
Streets Superintendent	1	1	0
General Supervisor	1	1	1
Sanitation Supervisor	1	1	1
Sanitation Contract Coordinator	1	1	1
Crew Supervisor	2	2	2
Heavy Equipment Operator	1	0	0
Equipment Operator I, II	4	5	5
Engineering Design / GIS Technician	1	1	0
Traffic Marking/Signage Supervisor	1	1	1
Utility Service Worker I, II, III	5	5	5
Staff Assistant	0	0	0
Administrative Assistant	1	0	0
Division Total	19	18	18
Public Works Administration Authorized Positions	FY2020	FY2021	FY2022
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
Engineering Design / GIS Technician	0	0	1
Administrative Assistant	1	0	0
Office Administrator	0	2	2
Construction Project Manager	1	1	1
Construction Inspector (part-time)	1	1	1
Construction Coordinator (part-time)	1	1	1
Division Total	8	9	10
Department Total	70	70	71

Police Department

Organization

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

Mission

Working with Citizens for a Safe Community

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.

Professional Standing

The Police Department was initially accredited in 1995 by the national Commission on Accreditation for Law Enforcement Agencies, Inc. For over twenty-six 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

Patrol Division/Costs

Patrol Division

There were 62,500 calls for service in calendar year 2020. Many of those calls required a response by two or more officers. In 2020, there were 91,363 officer responses to those 62,500 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.

FY2022 estimated budget for the Patrol Division, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$4,254,132**.

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.

FY2022 estimated budget for the Traffic Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$187,333**.

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.: **\$200,769**.

Part-Time Police Officer Program

There is currently one part-time police officer. FY2022 estimated budget for the part-time police officer program, including salaries, operating costs, supplies, etc.: **\$81,303**.

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.

FY2022 estimated budget for the General Investigations Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$686,726**.

Police Department

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.

FY2022 estimated budget for the Special Investigations Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$847,636.**

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 FY2022 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 neighborhood. The Community Development Block Grant has reimbursed the City a substantial portion of the cost of operating the program in past years.

The FY2022 estimated budget for the CAPE Program, including salaries, benefits, etc.: **\$116,036.**

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.

FY2022 estimated budget for the Downtown CAPE Program including salaries and benefits, overtime, equipment, operating costs, supplies, etc.: **\$1,203,764.**

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).

FY2022 estimated budget for salaries, benefits etc.: **\$404,535.**

Police Department

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.

FY2022 estimated budget for the Communications Section, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$1,016,165.**

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.

FY2022 estimated budget for the Records Section, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$260,446.**

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.

FY2022 estimated budget for the Property/Evidence Section, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$92,714.**

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-six 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.

FY2022 estimated budget for the Accreditation Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$99,470.**

Police Department

Animal Control

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.

FY2022 estimated budget for the Animal Control Officer program, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$96,058.**

Paid Parking/Security Unit

The Parking Enforcement Unit is comprised of one supervisor and ten part-time community service officers (CSOIIIs). 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 CSOIIIs provide security and informational services to visitors in the paid parking lots.

FY2022 estimated budget for the Parking Enforcement Unit, including salaries and benefits, overtime, operating costs, supplies, etc.: **\$130,605. (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.

FY2022 estimated budget for the Community Service Officer program including salaries, benefits, operating costs, supplies, etc.: **\$59,322.**

Volunteer Programs

The volunteer program consists of Citizen Police Academy Alumni Association members and 20 Citizens on Patrol (COP) volunteers. There is one part-time volunteer coordinator who schedules and supervises all of the volunteer programs (**\$19,894**). The unit provided over 950 hours of volunteer service for the Police Department in 2020. The uniformed COPs have two vehicles used for patrol.

FY2022 estimated budget for operating supplies, vehicle maintenance, fuel, uniforms, etc.: **\$18,851** for a combined total of **\$38,745.**

Police Administration

The Police Administrative Division consists of the Chief of Police, one executive assistant, and two administrative assistants. Salaries and benefits: **\$646,855.** The Administrative Division is responsible for all software fees, professional services, internal service charges, utilities, legal fees, etc. (**\$687,362**). Total Administration Division costs: **\$1,342,030.**

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.

Quarterly Customer Service Survey

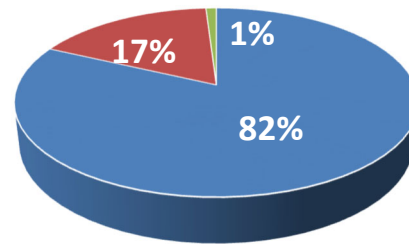
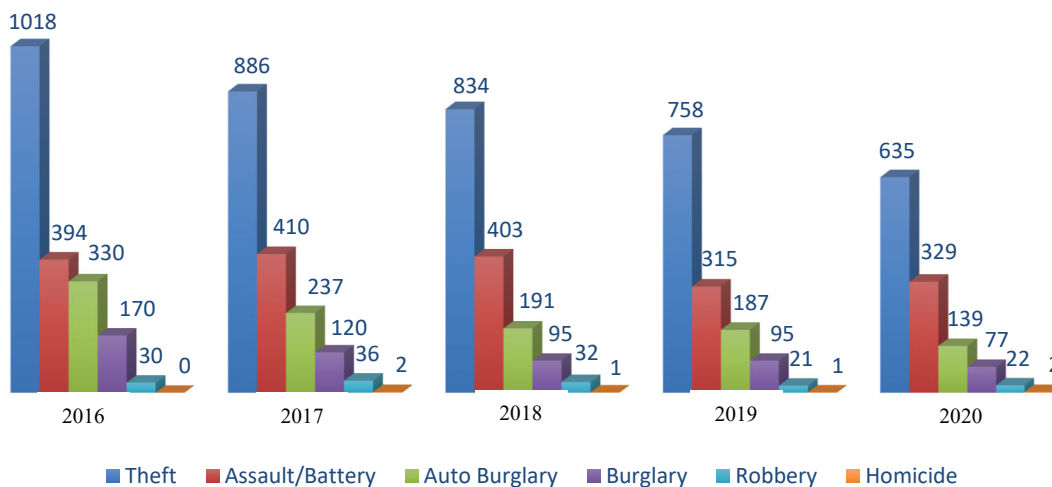


Chart reflects results of 120 random surveys for 2020.

■ Excellent ■ Good ■ Fair/Needs Improvement

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.

Selected Crime Statistics 2016 - 2020



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 FY2020	FYTD through 3/15/21	Target FY2022
<i>Continually seek new and better methods to improve citizens' safety.</i>	Maintain four minute or less average response time to emergency calls	1:44 Minutes	1:43 Minutes	4.00 Minutes
	Maintain six minute or less average response time to non-emergency calls	4:08 Minutes	4:46 Minutes	6.00 Minutes
	Continue strict enforcement of DUI laws to improve safety of city roadways	Arrests 161	Arrests 165	Arrests 125
	Conduct quarterly neighborhood notifications of sex offenders and sexual predators living in the city	3	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	5	3	6
<i>Maintain strong partnerships with citizens to improve public safety.</i>	Complete one Citizen Police Academy class with a positive rating of 95% or higher (26 surveys)	Yes	Yes	Yes
	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 *(Due to COVID-19, the Youth Police Academy was cancelled)	No*	No*	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)	9,438 Hours	6,466* Hours	8,000 Hours
	Attend five job fairs to expand the pool of exceptional candidates for employment *(Due to COVID-19, many job fairs were cancelled)	1*	1*	5
	Number of consecutive years accredited through the national Commission on Accreditation for Law Enforcement Agencies (CALEA)	25	26	27
<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)	98%	98%	90%

NOTE: Performance measures will be re-evaluated upon formal adoption of a Citywide Strategic Plan.

Police Department

Action Items

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 begin in FY2022.

The Jacksonville Beach Police Department is responsible for providing public safety to its residents, businesses and visitors. The department accomplishes the provision of public safety by maintaining a sworn staff of 67, to include services such as Patrol, Detectives, Downtown CAPE, School Crossing Guards, Animal Control, and Parking Enforcement. The Department is accredited through CALEA (with adoption of their best practices), is trained in the principles of the Incident Command System (ICS), and has two over-arching focuses:

- Placing a priority on eliminating guns, gangs and drugs within the City; and
- Applying the "Broken Windows" theory of policing.

The following departmental Objectives and Actions are proposed for FY2022.

P1.G1.I1. – Provide adequate public safety

Objective 1 – Address illegal guns, illegal drugs and criminal street gangs city-wide

- Action 1 – Actively work with Federal Law Enforcement agencies on arrests and prosecutions in FY2022
- Action 2 – Attend all targeted prosecution meetings and actively work with the Targeted Prosecution Unit in Jacksonville in FY2022
- Action 3 – Use crime analysis to analyze criminal intelligence, identify crime trends, determine peak deployment times, and dictate resource allocation in FY2022

P1.G1.I2. – Improve public safety in the City's downtown/CBD/CRA

Objective 1 – Enhance the City's security camera system

- Action 1 – Create an audit and implement a schedule for system operation and maintenance by end of the second quarter of FY2022 (e.g., camera cleaning, software checks, etc.)
- Action 2 – Identify locations for new cameras to enhance coverage and eliminate gaps in the Downtown CBD and South Beach Park by end of the second quarter FY2022

Objective 2 – Improve relations with downtown business owners

- Action 1 – Participate in a quarterly meeting with all interested business owners to discuss downtown policing issues
- Action 2 – Perform direct promotion of the Citizen's Police Academy to downtown business owners by end of the second quarter FY2022

Police Department

P1.G2.I2. – Improve safety for pedestrians and alternative modes of transportation

Objective 1 – Support safe walking/biking routes for schools

- Action 1 – Create a schedule for patrol observation of critical crossings for the first two weeks of school by end of the third quarter FY2022
- Action 2 – Develop a marketing campaign with the Communications Manager for guidance on driver behavior around schools and buses, and appropriate use of bicycles by students, by end of the third quarter FY2022

P4.G1.I1. – Connect with our Citizens

Objective 1 – Enhance the Citizen Police Academy experience

- Action 1 – Modify the program to include mobile field force and CALEA Accreditation by the second academy class of FY2022

P4.G1.I2. – Promote the City

Objective 1 – Promote the Police Department through social media

- Action 1 – Create a monthly newsletter (News You Can Use) for public distribution by end of the first quarter FY2022
- Action 2 – Continue to refine our social media page and add followers by posting interesting, informative, and create information each week in FY2022

P4.G2.I1. – Attract and retain a qualified and highly motivated work force

Objective 1 – Create working conditions that appeal to today's workforce

- Action 1 – Perform annual meetings/interviews with employees who have three years of service or less by the first quarter FY2022

P4.G2.I2. – Provide appropriate resources for service provision

Objective 1 – Ensure employees are appropriately equipped

- Action 1 – Survey all employees on needed equipment for performance of their job and personal safety by the first quarter FY2022, as mandated by CALEA

P4.G2.I3. – Support employee safety, professional growth and development

Objective 1 – Ensure employees are properly trained

- Action 1 – Identify and schedule critical, advanced training for all new supervisors by the second quarter FY2022
- Action 2 – Identify critical, advanced training for specialized units by the second quarter FY2022, and provide to each employee within 12 months of unit appointment
- Action 3 – Work with the University of North Florida to provide crisis Intervention training to employees for FY2022
- Action 4 – Create a full year in-service training schedule for FY2023 by the end of FY2022

Police Department

Financial Summary

General Fund

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$7,898,724	\$8,656,385	\$8,450,005	-\$206,380	-2.4%
Operating Capital Outlay	\$1,299,390	\$1,429,795	\$1,447,107	\$17,312	1.2%
	\$208,862	\$0	\$0	\$0	-
TOTAL	\$9,406,975	\$10,086,180	\$9,897,112	-\$189,068	-1.9%

The reduction in personal services is attributable to a one-time credit of accumulated excess funds in the Police pension plan.

Annual vehicle replacements are now purchased from the General Capital Projects Fund.

Special Revenue Funds

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$861,119	\$973,934	\$1,084,564	\$110,630	11.4%
Operating Capital Outlay	\$141,108	\$182,037	\$266,488	\$84,451	46.4%
	\$47,928	\$55,750	\$153,000	\$97,250	174.4%
Transfers	\$0	\$0	\$0	\$0	-
TOTAL	\$1,050,155	\$1,211,721	\$1,504,052	\$292,331	24.1%

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.

Capital outlay is budgeted for replacement of the SWAT vehicle.

Other Funding Sources

Other Funding Source	Use	2021 Budget	2022 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	\$1,141,134	\$1,203,764
Law Enforcement Trust Fund (State)	Equipment Grant Matches and Crime Prevention Programs	\$20,100	\$9,100
Equitable Sharing Fund (Federal)	Equipment Grant Matches and Crime Prevention Programs	\$31,080	\$173,780
Court Costs Training Fund (State)	Employee Training	\$9,407	\$7,813
Radio Communication	Radio system maintenance	\$10,000	\$109,595
TOTAL OTHER FUNDING SOURCES		\$1,211,721	\$1,504,052

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

Police Department

Budget Issues

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 FY2022 is unknown at this time; the funding level should be announced in July. Grant funds will be used to pay for equipment and 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 FY2022 grant will be used to purchase a marked patrol vehicle. As the cost of marked police vehicles rises, and vehicle options decline, in FY2021, the Police Department began utilizing these grant funds to purchase one fully-equipped, marked, police vehicle. The Police Department is seeking approval from the state to make the same purchase in FY2022 in order to sustain the vehicle fleet and to ease the burden on the General Fund. The Department will continue to evaluate options each year to make the best use of available funds for vehicle replacements. The budget will be adjusted when the grant is awarded.

Police Department

Authorized Positions	FY2020	FY2021	FY2022
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	3	3	3
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	92	92	92
Total Part-time	11	11	11
TOTAL POSITIONS	103	103	103

Beaches Energy Services

Organization

Beaches Energy Services provides electric service to more than 35,000 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.

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.

Engineering Division

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

Relay/Substation Division

Maintains the electric substations and associated protection systems.

Construction & Maintenance Division

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

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.

Regulatory Compliance Division

Monitors and ensures regulatory compliance with NERC guidelines. The Regulatory Compliance Officer reports to the Department Director.

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.

Mission

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

Beaches Energy Services

Recent Accomplishments

- ✓ Sampson T-2 Transformer was placed into full service on 9-2-2020. Acceptance documentation was completed on 9-8-2020. This project replaced an old (38 years) 112 mVa transformer with a new 250 mVa. This was our first Engineer Procure Construct (EPC) project and the first completed in the State by a municipal electric utility in over 20 years. The project came in on time and within budget. This is a major project success for Beaches Energy. Project cost was approximately \$5M.
- ✓ As part of the Margaritaville Hotel project Beaches Energy negotiated an agreement that allowed us to install fiber and an antenna at the top of the hotel to support City communications services.
- ✓ Beaches Energy did not charge a bulk power adjustment on the April and May 2020 bills to assist all customers due to the impact of COVID-19. This resulted in a savings each month of \$21.84 for a customer using 1,000 kWh and much more for a customer consuming more.
- ✓ 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 the City of Plaquemine, LA.
- ✓ 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 89.06 minutes while our SAIDI was 31.80 minutes.

Beaches Energy Services

System Reliability

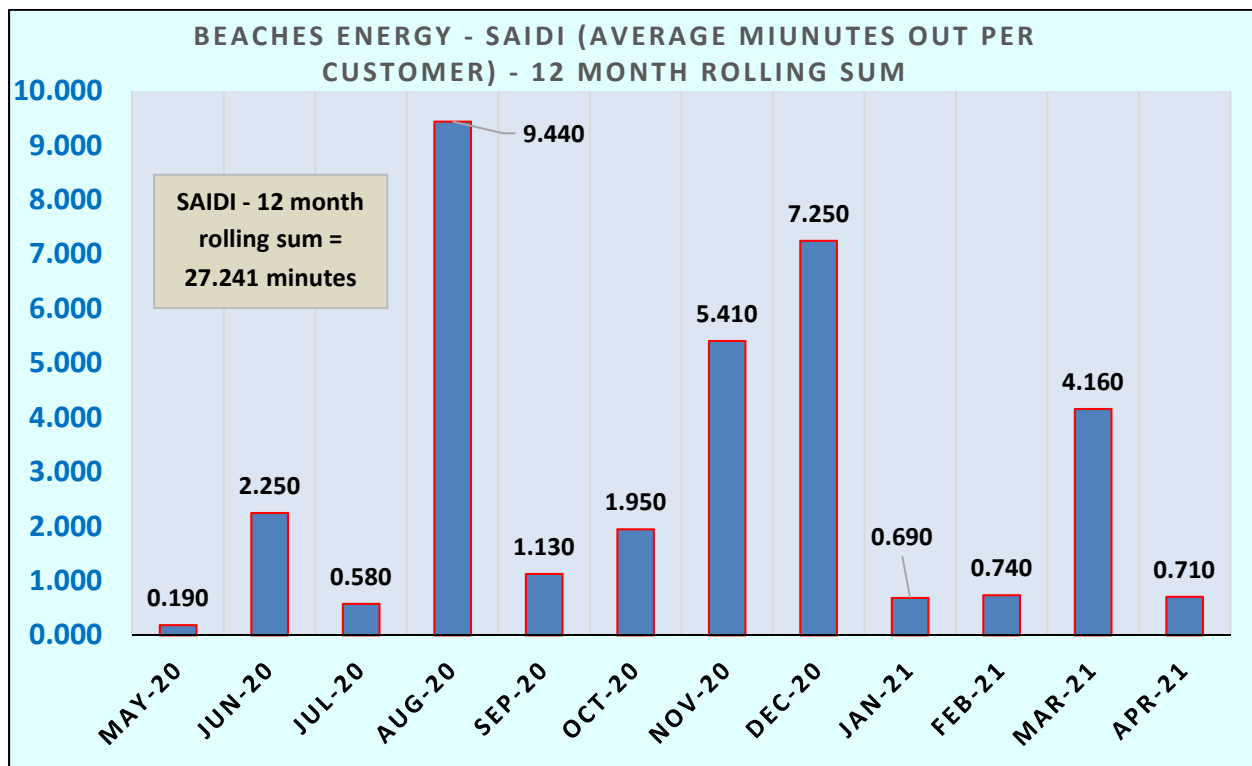
2020 Calendar Year Distribution Reliability Indices							
	FL Munis	FPL	TECO	Duke	FPUC	Beaches	Difference
Average Minutes Out per Customer (SAIDI)	89.06	47.3	67.9	87.9	157.6	31.80	32.77%
Average # of Times Out per Customer (SAIFI)	1.36	0.76	0.94	0.94	1.74	0.73	3.82%

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

SAIDI - a system index of average duration of interruption in the power supply indicated in minutes per customer.

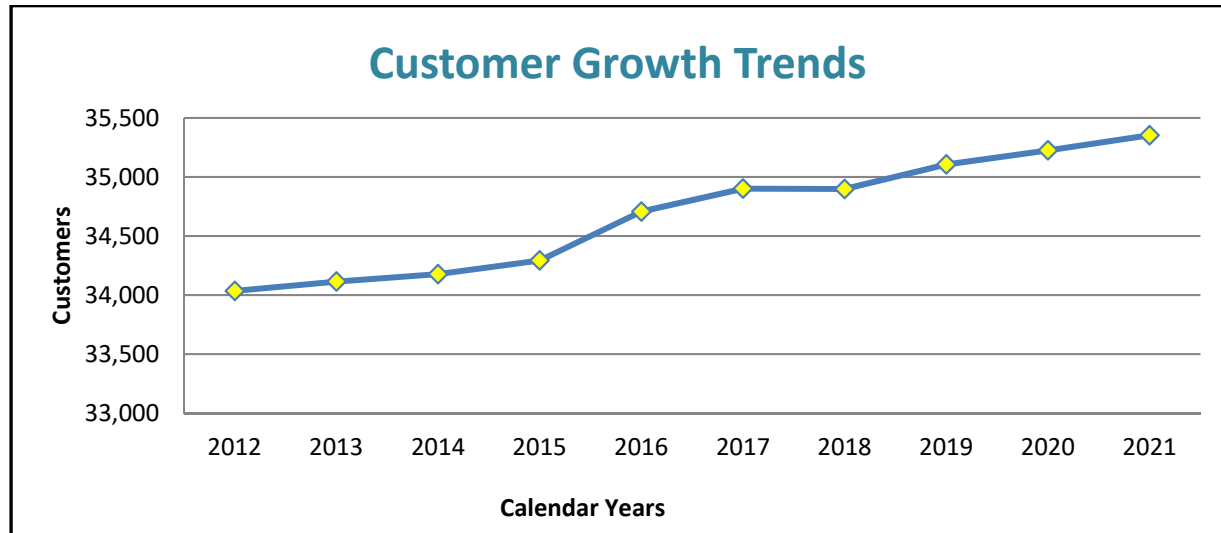
SAIFI - a system index of average frequency of interruptions in power supply

SAIDI – Rolling 12 Month Sum



Beaches Energy Services

The number of total customers served has grown from 34,177 in 2012 to 35,326 in 2021. This represents a 3.4 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. Beaches Energy needs to reevaluate the net metering refund fee.
- 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 were installed on three solar sites in Osceola and Orange Counties. Combined, the three solar sites 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 began flowing from the two projects in Osceola County in June 2020. The third site is scheduled for construction sometime in FY2022. 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 2021 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: May 2021 FMEA Published Rate Schedule

Location	1000 kWh Base Rate	1000 kWh Total *	Add Local Taxes & Fees	Adjusted Total with Taxes & Fees
Gulf Power **	\$105.69	\$136.39	\$16.86	\$153.25
Florida Public Utilities-NE **	40.68	110.29	29.74	140.03
Florida Public Utilities-NW **	40.68	110.29	29.74	140.03
Duke Energy **	95.29	123.40	15.25	138.65
Gainesville	93.13	123.13	12.31	135.44
Key West	146.99	135.40	0.00	135.40
Ocala	106.64	120.64	12.06	132.70
Bushnell	100.65	119.65	11.97	131.62
Fort Meade	94.56	115.56	11.56	127.12
Newberry	110.50	115.50	11.55	127.05
Wauchula	101.40	114.40	11.44	125.84
Moore Haven	83.30	114.00	11.40	125.40
Blountstown	118.85	118.85	5.94	124.79
Alachua	102.54	113.29	11.33	124.62
St. Cloud	80.58	113.88	9.11	122.99
JEA ****	76.00	108.50	14.11	122.61
Starke	75.95	111.18	11.12	122.30
Leesburg	102.08	111.08	11.11	122.19
State Average	93.08	117.52	13.14	130.67
Bartow	59.40	110.59	11.06	121.65
Tallahassee	82.42	110.50	11.05	121.55
Winter Park	83.22	103.37	17.16	120.53
Chattahoochee	104.65	120.45	0.00	120.45
Orlando	77.48	109.50	10.95	120.45
Fort Pierce	116.84	108.84	10.88	119.72
Clewiston	93.20	108.29	10.83	119.12
Lake Worth	72.21	107.99	10.80	118.79
Havana	89.50	116.49	0.00	116.49
Tampa Electric **	67.30	95.86	19.44	115.30
Mount Dora	55.98	103.11	10.31	113.42
Quincy	98.41	112.41	0.00	112.41
Beaches Energy	88.07	109.91	0.00	109.91
Lakeland	64.87	99.87	9.99	109.86
Williston	89.84	104.44	5.22	109.66
Homestead	77.60	99.60	9.96	109.56
Florida Power & Light ** ****	75.34	96.57	11.94	108.51
New Smyrna Beach	82.10	97.85	9.05	106.90
Green Cove Springs	95.00	105.00	0.00	105.00
Kissimmee	133.27	96.55	7.72	104.27

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 FY2022

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.
- 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 as part of the proposed Beaches Energy Operational Plan.

Beaches Energy Services

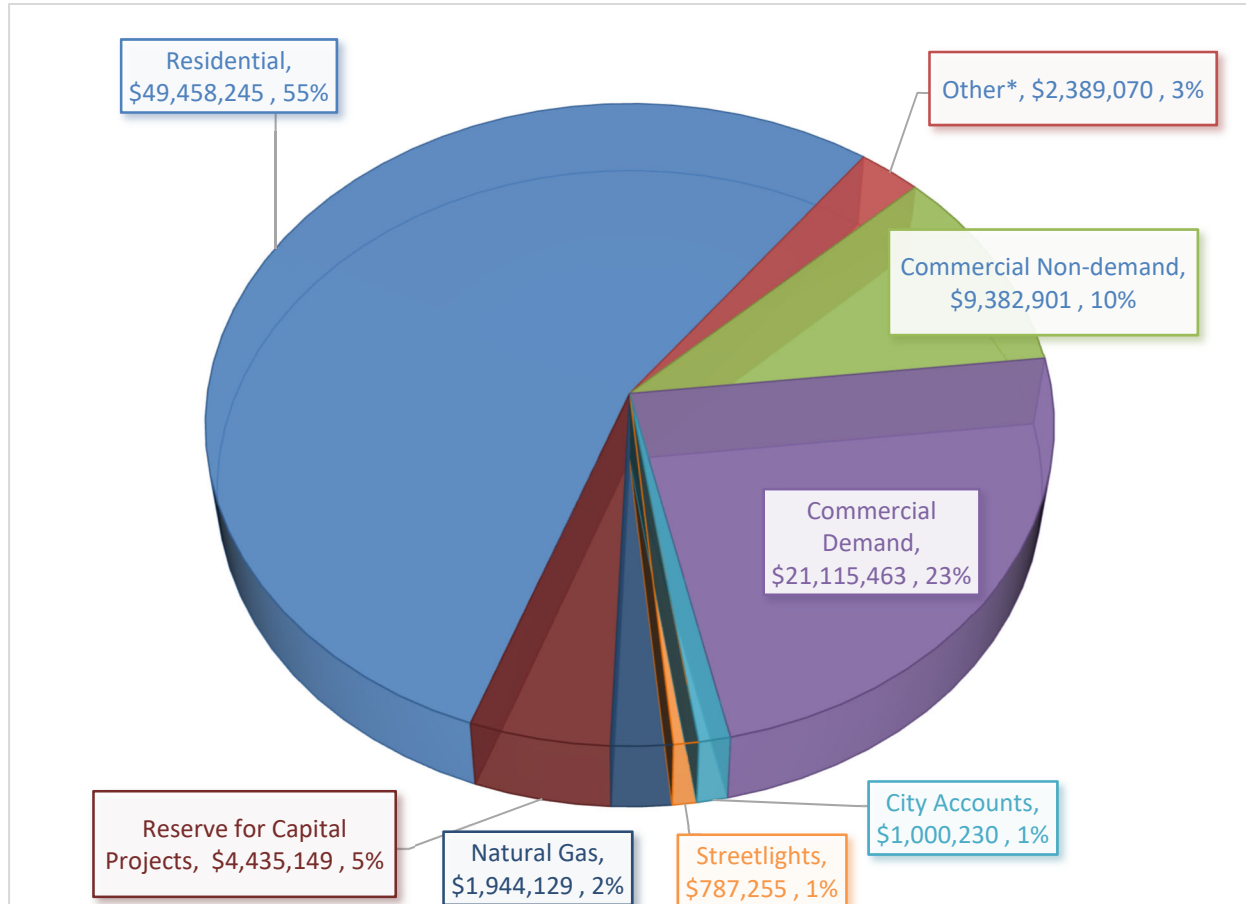
Performance Measures

	Actual FY2019	Actual FY2020	FYTD 3/31/21	Target FY2022
COST				
Residential rates for 1000 kWh below the State average	Yes	Yes	Yes	Yes
Retail customers per employee* Reported on a calendar year .	471	491	496	489
Employee lost time accidents	3	1	0	0
SERVICE				
Provide 350 customer energy audits	528	170	78	350
Provide 950 surge protection devices	1,075	1,316	1,328	950
Energy Conservation Program: Rebates Issued Dollar Amount	904 \$258,097	1,046 \$280,164	410 \$109,726	750 \$200,000
RELIABILITY				
Annual average outage time per customer. Reported on a calendar year .	25.51	31.80	5.59	Less than 50% of FMPA Average
Apprentices in Training	7	6	4	Progress in program
Budgeted facility improvements completed for projects.	Yes	Yes	Yes	Yes

* American Public Power Association (APPA) Annual Statistical Report for 2019; median is 318 Retail Customers per Employee.

Beaches Energy Services

Funding Sources: Total projected revenue for FY2022 is \$90,512,442.



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

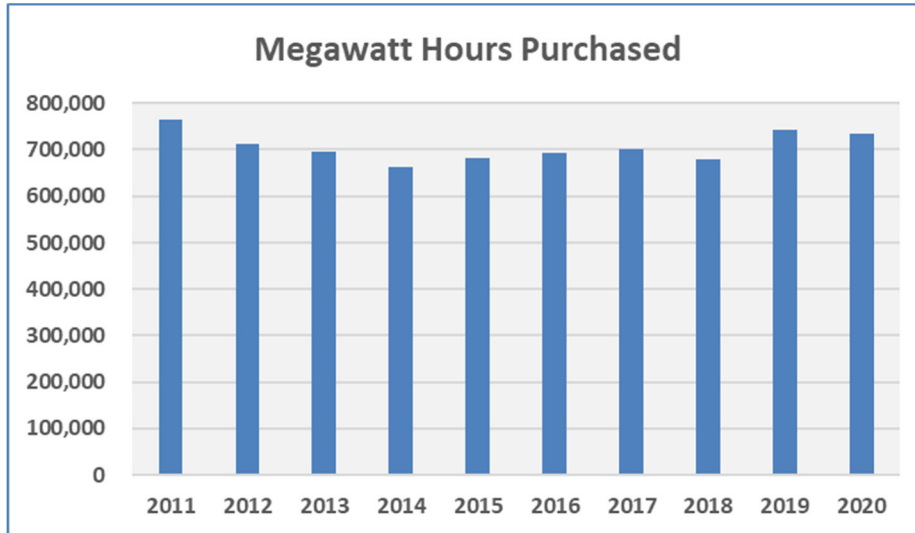
Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$6,652,188	\$7,811,615	\$8,187,821	\$376,206	4.8%
Purchased Power	\$52,306,831	\$59,912,921	\$58,967,516	-\$945,405	-1.6%
Operating	\$8,514,043	\$9,527,509	\$9,527,101	-\$408	0.0%
Capital Outlay	\$11,103,107	\$7,485,000	\$9,548,000	\$2,063,000	27.6%
Debt Service	\$2,556,054	\$1,301,677	\$0	-\$1,301,677	100.0%
Transfers	\$4,182,417	\$4,100,654	\$4,160,290	\$59,636	1.5%
TOTAL	\$85,314,640	\$90,139,376	\$90,390,728	\$251,352	0.3%

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 6 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 rise from \$2.59/MBtu in 2020 to approximately \$3.04/MBtu in 2021 due to production outpacing demand. The price of natural gas and regulatory compliance will drive future costs for Beaches Energy. The current increases in natural gas forecasts are unlikely to affect Beaches Energy due to our short-term hedging activities which locked supply in for the normally higher winter months.

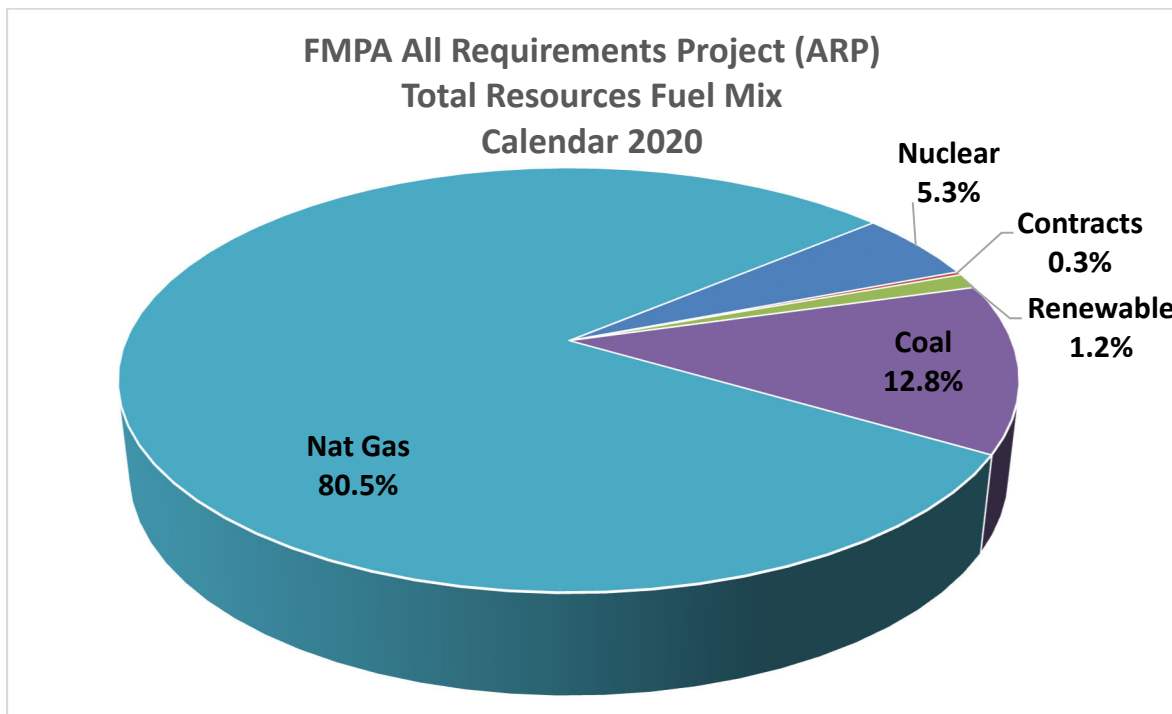
Beaches Energy Services is doing everything possible to keep our electric rates below the state average and provide reliable, excellent service to our customers. Conservation and energy efficiency programs have been very successful and continue to benefit customers. We will continue monitoring these 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 and refinancing existing debt to reduce costs or match debt with the revenues through the life of the asset (St. Lucie nuclear project for example).
- 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.



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 2020, 325 customers purchased 1,955,481 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. TECO had also provided gas management services to Beaches Energy. However, natural gas procurement is contracted through Florida Natural Gas (FNG) as we felt that FNG could provide better value to Beaches Energy and its customers. This move has resulted in significant savings to our customers. In fact we recently reduced natural gas rates by \$4 per therm beginning June 1st, 2021.

Natural Gas Financial Summary

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$0	\$0	\$0	\$0	-
Purchased Gas	\$789,792	\$1,137,243	\$1,018,343	-\$118,900	-10.5%
Operating	\$349,398	\$342,068	\$447,939	\$105,871	31.0%
Capital Outlay	\$139,582	\$140,000	\$150,000	\$10,000	7.1%
Transfers	\$283,118	\$282,304	\$269,648	-\$12,656	-4.5%
TOTAL	\$1,561,890	\$1,901,615	\$1,885,930	-\$15,684	-0.8%

Safer at home orders during the COVID-19 pandemic led to a significant reduction in consumption of natural gas from our commercial customers.

Budget Issues

- Infrastructure to support the addition of customers in FY2022, including service lines, main extensions, and meter sets, is budgeted in capital outlay (\$150,000).

Beaches Energy Services

2020 DATA FOR FLORIDA & OTHER FGT SERVED PUBLIC GAS SYSTEMS

FL Public Gas System Name	Customers as of 12/31/20	2020 System Throughput (DTh)	Therms per Customer
Blountstown, City of	528	39,350	745
Century, Town of	548	37,614	686
Chattahoochee, City of	387	44,523	1,150
Chipley Gas Department	559	30,886	553
Clearwater Gas System	28,773	2,520,201	876
Crescent City Natural Gas	1,391	30,081	216
DeFuniak Springs Natural Gas	804	114,607	1,425
Fort Pierce Utilities Authority	4,138	483,277	1,168
Gainesville Regional Utilities	36,266	2,127,496	587
Gulf Breeze, City of	4,653	180,725	388
Beaches Energy Services	325	183,336	5,641
Havana Gas System	422	32,500	770
Jasper Municipal Utilities	230	48,579	2,112
Jay Utilities	263	15,009	571
Lake Apopka Natural Gas District	25,835	2,083,854	807
Lake City Regional Utilities	2,299	543,179	2,363
Leesburg, City of	11,466	857,398	748
Live Oak, City of	882	90,859	1,030
Madison, City of	781	123,666	1,583
Marianna, City of	1,322	189,156	1,431
Milton Natural Gas System	4,429	296,310	669
Okaloosa Gas District	47,981	3,263,848	680
Palatka Gas Authority	3,937	147,056	374
Pensacola Energy	44,222	4,228,667	956
Perry Gas Division	1,453	181,290	1,248
Quincy, City of	1,762	150,168	852
Reedy Creek Improvement District	196	1,323,266	67,514
Starke Natural Gas Department	672	46,372	690
Sunrise Gas System	9,177	547,549	597
Tallahassee Gas Utility Department	33,562	3,053,418	910
Williston, City of	543	37,673	694

* Data provided by the Florida Natural Gas Association

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

Beaches Energy Services

Administration Authorized Positions	FY2020	FY2021	FY2022
Director of Beaches Energy Services	1	1	1
Utilities Accountant	1	1	1
Office Administrator	1	1	1
Administrative Assistant	1	1	1
Division Total	4	4	4
Engineering Authorized Positions	FY2020	FY2021	FY2022
Electrical Engineering Supervisor	1	1	1
Electrical Engineering Project Supervisor	1	1	1
Electrical Engineer (Reg PE)	0	1	1
Electrical Engineer	2	1	1
Electrical Engineering Tech II	2	2	2
Lead Design Draft / GIS Tech	1	0	0
GIS System Analyst	0	1	1
Design / Drafting Tech	1	0	0
GIS Engineering Coordinator	0	1	1
Division Total	8	8	8
Relay/Substation Authorized Positions	FY2020	FY2021	FY2022
Substation / Relay Supervisor	0	0	1
Construction & Maintenance Supervisor	1	1	0
Relay / Substation Crew Leader	0	0	1
Relay Technician	5	5	4
Apprentice Relay Technician	1	1	1
Division Total	7	7	7
Construction and Maintenance Authorized Positions	FY2020	FY2021	FY2022
Electric Utilities Superintendent	1	1	1
Construction & Maintenance Supervisor	2	1	1
Line Crew Leader	7	8	8
Journey Line Worker	13	14	14
Apprentice Line Worker	7	6	7
Division Total	30	30	31
System Operations Authorized Positions	FY2020	FY2021	FY2022
System Operations Supervisor (NERC Certified)	1	1	1
System Operations Programmer (NERC Certified)	1	2	2
System Operator (NERC Certified)	8	6	6
System Operator	1	2	1
Division Total	11	11	10

Beaches Energy Services

Regulatory and Compliance Authorized Positions	FY2020	FY2021	FY2022
Regulatory Compliance Officer	0	1	1
Electrical Engineer	1	0	0
Division Total	1	1	1
Meter Services Authorized Positions	FY2020	FY2021	FY2022
Meter Services Supervisor	1	1	1
Electric Meter Technician	1	0	0
Meter Technician I, II	0	2	2
Consumption Technician	1	0	0
Cut-in Cut-out Technician	3	2	2
Meter Reader	4	5	5
Office Assistant	1	1	1
Division Total	11	11	11
Department Total	72	72	72



Finance Department

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, budgeting, 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 35,000+ utility customers. This includes new services, billing and collections for electric, natural gas, water, sewer, stormwater, and solid waste services provided to the utility customers of Beaches Energy Services. As the primary cashier for the City, Utility Billing also collects monies for building permits, occupational licenses, recreation fees, dog tags, and other miscellaneous 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 requests for proposals 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.

Mission

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

Finance Department

Recent Accomplishments

- ✓ Continued to receive the Government Finance Officers Association Awards for both the Comprehensive Annual Financial Report and the Annual Budget.
- ✓ Outsourced print and mail services for utility bills and city mail. This process provides daily mail pick-up, printing invoices and notices, folding, stuffing & inserting of utility bills at a reduced postal rate, saving the City approximately \$38,000 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 104,314 customer payments in FY2020.
- ✓ 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, 17,481 customers receive their utility bill through this program, saving the City \$115,375 a year in postage costs.
- ✓ Utility Billing Division developed a comprehensive customer service plan to manage safety protocols during the pandemic and meet customer expectations. A work from home program was put into place that allowed call center staff to rotate between on premises and remote work while maintaining the same level of service our customers expect.
- ✓ Engaged a consultant to conduct an independent assessment of the ERP implementation project and assist the City with program oversight and support to achieve an optimal implementation outcome.
- ✓ Implemented a Spill Prevention, Control and Countermeasures Plan for the new above ground fuel tanks at the Operations & Maintenance Facility.
- ✓ Installed germicidal ultraviolet (UVC) lights in HVAC systems at multiple City facilities to promote a safer, healthier environment for customers and staff.
- ✓ Conducted a space needs assessment at the City Hall, Operations & Maintenance, Police, and meter shop facilities to evaluate existing space utilization per building and project and plan for future space needs.

Finance Department

Financial Summary

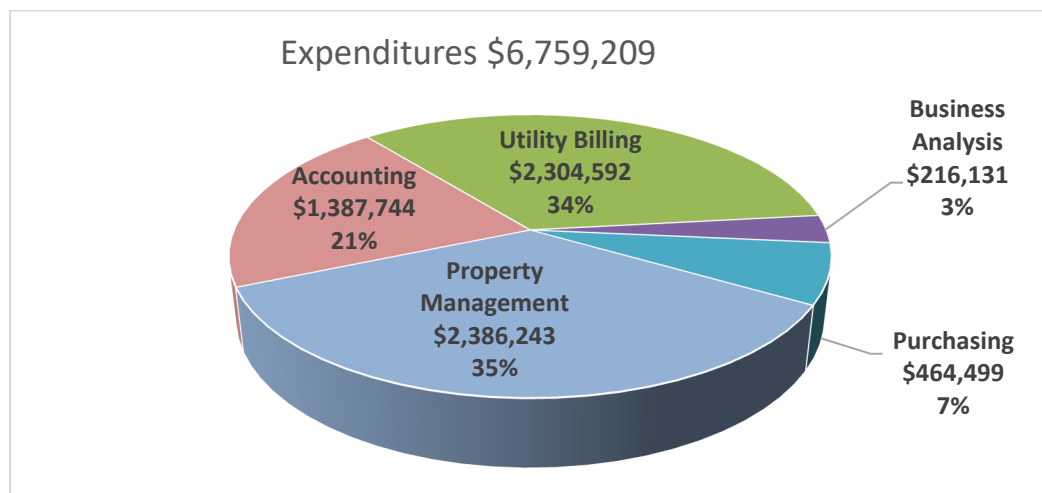
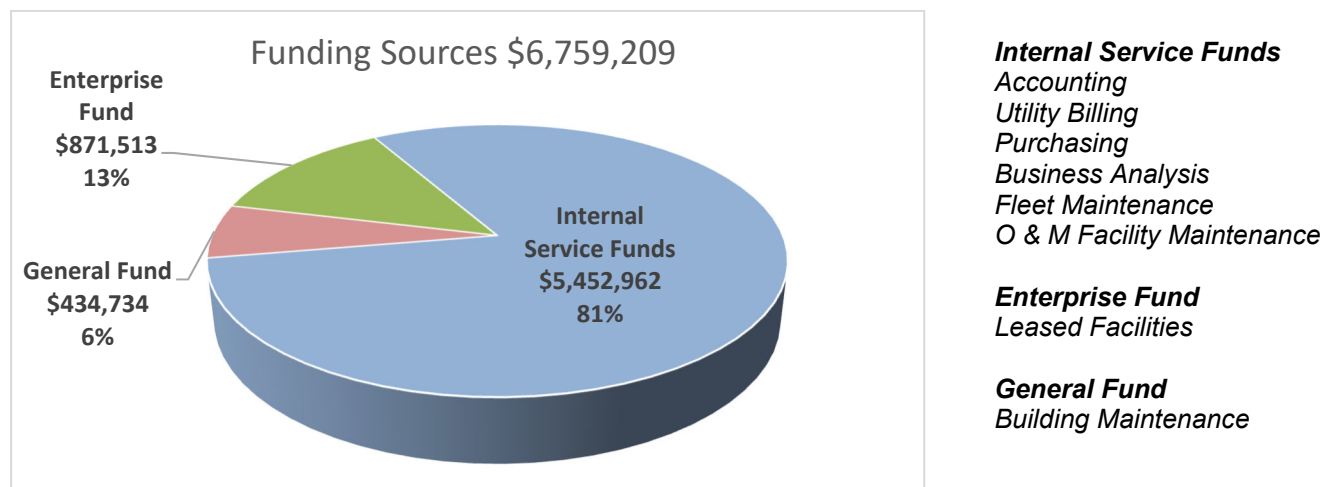
Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change	
Personal Services	\$2,304,365	\$2,775,550	\$2,701,479	-\$74,071	-2.7%	<i>Operating increases are attributable to higher internal service charges and a new Fleet Management contract.</i>
Operating	\$3,591,193	\$3,502,169	\$3,929,730	\$427,561	12.2%	
Capital Outlay	\$42,689	\$0	\$38,000	\$38,000	-	
Transfers	\$102,000	\$90,000	\$90,000	\$0	0.0%	
TOTAL	\$6,040,247	\$6,367,719	\$6,759,209	\$391,490	6.1%	

Capital Outlay:

- \$38,000 for replacement of vehicle #312, 2007 Ford F150 Pickup

Transfers

- Technology costs (\$75,000) and facility maintenance (\$15,000) from the Leased Facilities Fund



Finance Department

Objectives & Action Items for FY2022

P3.G1.I1 – Ensure adequate reserves are maintained across all funds

Objective 1: Comply with established Fund balance policies and develop new reserve policies.

- Action Item 1: Formalize fund balance policies for Water & Sewer and Stormwater Funds by the end of the fiscal year.
- Action Item 2: Establish a rate stabilization account for natural gas cost recovery in the Natural Gas Fund by the second quarter of the fiscal year.

P3.G1.I2 – Employ fiscal best practices

Objective 1 - Maintain the citywide financial records in accordance with generally accepted governmental accounting standards.

- Action Item 1: Receive an unqualified audit opinion with no Management letter comments from the auditors

Objective 2 - Provide credible and reliable financial reports to internal and external users.

- Action Item 1: Apply for and obtain the Government Finance Officer's Association's Certificate of Achievement for FY2021 Excellence in Financial Reporting and the FY2022 Distinguished Budget Presentation Award.

Objective 3 – Provide clear guidance on public procurement Statutes and the City's policies.

- Action Item 1: Update City's Purchasing Ordinance and complete Purchasing Manual rewrite by the third quarter of the fiscal year.
- Action Item 2: Provide training on the new manual to appropriate City Staff by the fourth quarter of the fiscal year.

P3.G1.I3 – Appropriately consider and manage any future debt

Objective 1: Minimize the need for future debt through long-term financial planning and capital budgeting for major capital improvements.

- Action Item 1: Work with Public Works and Beaches Energy to incorporate the results of their infrastructure master plans into the 5-year CIP and long term Fund cash forecasts for FY2023.

P4.G2.I2 – Provide appropriate resources for service provision

Objective 1 – Continue ERP implementation project.

- Action Item 1: Select software vendor for Utility Billing module by the first quarter of the fiscal year.
- Action Item 2: Select payment processing system that modernizes payment options to meet customer needs and expectations by the third quarter of the fiscal year.
- Action Item 3: Develop implementation project plan for Human Resources/Payroll module and establish "go live date" for the Utility Billing and Human Resources modules by the second quarter of the fiscal year.

Finance Department

Key Performance Indicators

Accounting	Actual 2020	FYTD 3/31/2021	Target 2022
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	27	28	29
Number of Years GFOA Budget Award received	26	27	28
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 2020	FYTD 3/31/2021	Target 2022
Customer Service:			
Avg. # monthly payments through Beaches Energy website	8,406	9,185	8,000 or >
Avg. # monthly IVR payments	2,283	2,506	2,200 or >
Avg. # monthly bank draft payments	8,360	8,310	8,000 or >
Avg. # monthly online payments made through customer's bank	6,301	6,125	6,000 or >
Avg. # monthly mail-in payments	6,322	5,877	7,000 or <
Avg. # monthly walk-up or drive-through payments	4,333	4,037	6,000 or <
Number of monthly E-bills	16,351	17,696	16,000 or >
Average telephone customer calls per month	6,898	6,926	6,000 or <
Average answer time (in seconds)	5.8	8.0	10 or <

Finance Department

Key Performance Indicators (continued)

Each year, the Utility Billing Division mails out **customer service surveys**. The following represents the customers' ratings for questions that were given a response of "yes" or "no".

<i>Beaches Energy Services employees are committed to serving our customers and exceeding their expectations.</i>	Customer Service Survey Questions*	Actual 2020	FYTD 3/31/2021	Target 2022
	The utility bill is easy to understand.	100%	99%	95%
	Our service is reliable.	100%	100%	95%
	I was treated courteously.	100%	100%	95%
	The service was prompt.	100%	100%	95%
	The employee was helpful.	100%	99%	95%
	The employee was knowledgeable.	100%	99%	95%
	The employee referred to me by name.	93%	94%	95%
	The employee thanked me for my business.	100%	100%	95%

**Surveys sent to 720 customers, 56 responded*

Leased Properties	Actual FY2020	Budget FY2021	Target FY2022
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	6	5	5
Revenue:			
Industrial Park	\$243,844	\$253,900	\$261,344
Community Services Center	\$150,224*	\$134,253	\$139,623
Penman Park Building	\$40,111*	\$50,222	\$52,231
Dockside Safe Harbor	\$51,143	\$52,677	\$54,257
Telecommunications Tower**	\$255,471	\$271,086	\$235,070
Total Revenue	\$740,793	\$762,138	\$742,525

**Rent was suspended in April and May 2020 for non-profit tenants as part of the City's Covid-19 relief programs.*

***Sprint has given notice that it will terminate its lease in December 2021.*

Finance Department

Budget Issues

- **Enterprise Resource Planning System (ERP)** – The City began its ERP implementation project in 2017. As of March 2021, only one module had been implemented. Consequently, an independent consultant was engaged to provide support and program oversight in implementing the Human Resources and Utility Billing modules. Once completed, the City will shift its focus to GIS-based and mobile applications, which include planning and development, permitting, business licenses, work orders, and enterprise asset management. The City continues to set aside money through yearend transfers to fund the next stage of the ERP project.
- **Space Needs Assessment Recommendations** - Cost estimates to implement the recommendations resulting from the Space Needs Assessment range from \$6 to \$7 million at the City Hall, Operations & Maintenance, Police, and Meter Shop facilities. Funding will be set aside in the General Fund, Electric, and Water & Sewer Funds.

Finance Department

Personnel Schedule

Authorized Positions	FY2020	FY2021	FY2022
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	2	2	2
Office Administrator	1	1	1
Office Assistant, Part-Time	2	2	2
Accounting Total	10	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	1
Senior Accounts Specialist	-	2	2
Customer Account Specialist I, II	13	11	13*
Customer Account Specialist I, Part-Time	1	1	1
Utility Billing Total	19	19	21
Business Analyst	1	1	1
Associate Business Analyst	1	1	_-**
Business Analysis Total	2	2	1
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
TOTAL	40	40	41

* Two positions are being added to provide coverage for existing Utility Billing employees participating in the ERP implementation project as approved at the 4/5/2021 Council Meeting. Upon full implementation, staffing is projected to return to pre-project levels.

**The temporary Associate Business Analyst position was dissolved during FY2021 as part of the ERP Implementation Project Reboot. Project support for the Business Analyst will be provided through contract services or temporary staff assignments for the remainder of the ERP project.

Human Resources Department

Organization

The Human Resources Department is comprised of three primary functions: Human Resources (general); Insurance and Risk Management; and Pension Administration. Human Resources is responsible for: recruitment; onboarding; hiring; training; payroll and benefits administration; employee and labor relations; and employee retention. Insurance and Risk Management is responsible for maintaining all insurance coverages for the City, and tracking related claims. Pension Administration is responsible for overseeing the City's pension programs for General Employees, Police Officers, and Firefighters.

Mission

Making the City a great place to work.

Recent Accomplishments

- ✓ Conducted candidate searches for the City Attorney, Human Resources Director, Planning & Development Director, and CRA Coordinator.
- ✓ Processed 2,357 applications for 70 positions (excluding seasonal positions), which resulted in an average of 45 qualified candidates per position.
- ✓ Provided organizational messaging during the COVID-19 pandemic.
- ✓ Provided interpretation and application of the CARES Act in support of the COVID-19 pandemic.
- ✓ Organized a holiday turkey/ham employee giveaway in lieu of a social event due to COVID-19 pandemic.

Action Items

The Human Resources Department is responsible for making its Mission statement a reality. The creation of the City's Core Values prior to the COVID-19 pandemic provides us with a unique opportunity to begin implementing those values into the day-to-day activities and processes of the organization, thus further engraining them into our culture. The following departmental Objectives and Action Items are proposed for FY2022.

P4.G2. I1. – Attract and retain a qualified and highly motivated work force

Objective 1 - Recruit and hire outstanding employees

- Action 1 – Incorporate Core Values into the interview process (job descriptions and interview questions) by 3rd Quarter
- Action 2 – Modify onboarding by incorporating interviews with new hires during their 6-month probationary period starting 4th Quarter
- Action 3 – Work with Department Directors to assign mentors to new hires by 4 Quarter

Human Resources Department

Objective 2 – Retain outstanding employees

- Action 1 – Evaluate all provided benefits annually for organizational relevance
- Action 2 – Support Administration in negotiating labor agreements with FOP and LIUNA during FY2022

P4.G2.I2. – Provide appropriate resources for service provision

Objective 1 – Successfully implement new ERP Module

- Action 1 – Implement the HR ERP module in accordance with the project management plan schedule
- Action 2 – Effectively evaluate payroll processing as part of ERP implementation

P4.G2.I3. – Support employee safety, professional growth and development

Objective 1 – Review and Revise Administrative Policies and provide for employee development

- Action 1 – Work with Administration to complete the updated Human Resources Policies by 3rd Quarter
- Action 2 – Provide organizational training and implementation on Administrative Policies by 4th Quarter
- Work with Department Directors to provide meaningful webinar offerings for employee development by 4th Quarter

Human Resources Department

Performance Measures

Objective	Actual FY2020	FYTD 3/31/21	Target FY 2022
Recruiting and Hiring Outstanding Employees			
Total number of applications processed	2357	1394	N/A
Average number of qualified candidates per position	45	12	25
Average number of days from advertisement to fill (Non Public Safety)	75	54	45
Providing Affordable Quality Health Benefits			
Number of employees & retirees enrolled in health plans	311	312	338
City contribution for employee health benefit plans	\$2,160,950	\$1,381,731	\$2,726,000
Enhancing Employee Retention			
Percentage of employees completing probation	83%	99%	80%
Total annual employee separation rate	7%	11%	18%
<i>*Bureau of Labor Statistics – Government Industry - State and Local 2020</i>	21.2%		
Maintaining Stable Comprehensive Insurance Coverage			
Total liability premiums and claims paid	\$871,418	\$834,127	\$964,500
Total workers' comp premiums and claims paid	\$505,912	\$175,206	\$536,000
Workers' comp self-insurer experience modification rate	1.08	1.18	<1.00

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 (general)

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$410,070	\$443,936	\$446,817	\$2,881	0.6%
Operating	\$183,148	\$213,701	\$230,305	\$16,604	7.8%
Transfers	\$20,000	\$20,000	\$20,000	\$0	0.0%
TOTAL	\$613,218	\$677,637	\$697,122	\$19,485	2.9%

Human Resources Budget Issues for FY2022

Labor Relations: The collective bargaining agreements with FOP and LIUNA expire on 9/30/2022. Negotiations will commence in the latter part of FY2022.

Financial Summary – Insurance and Risk Management

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change
Personal Services	\$29,630	\$17,436	\$17,874	\$438	2.5%
Operating Capital Outlay	\$3,637,343	\$4,520,139	\$4,498,800	-\$21,339	-0.5%
	\$0	\$0	\$0	\$0	-
TOTAL	\$3,666,973	\$4,537,575	\$4,516,674	-\$20,901	-0.5%

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

Human Resources Department

Estimated Insurance Premiums & Deductibles			
Deductibles	Coverage/Limits &	Budgeted 2021 Premiums	Projected 2022 Premiums
Property (\$25,000 deductible/wind separate)		\$521,780	\$550,000
Liability-\$2,000,000 per occurrence: Deductibles: General Liability: \$10,000 Law Enforcement: \$25,000 Public Officials: \$25,000 Employment Practice: \$25,000		\$225,510	\$240,000
Auto (\$1,000,000 per occurrence/ \$1,000 deductible)		\$77,000	\$85,000
Crime (\$1,000,000 per occurrence/ \$10,000 deductible)		\$11,600	\$12,000
Flood (Building and Contents)		\$13,000	\$13,000
Workers' Comp (\$150,000 retention)		\$542,163	\$504,000
Life, Health & Dental		\$2,815,959	\$2,832,000
Other Insurance: Flood, faithful performance, pollution, pension, fiduciary, fuel tanks, police & fire death benefit		\$108,610	\$64,500
Other Costs: Personnel and professional services, deductibles, coinsurance, brokerage fees and consulting services, training, professional dues and publications		\$221,953	\$216,174
TOTAL		\$4,537,575	\$4,516,674

Human Resources Department

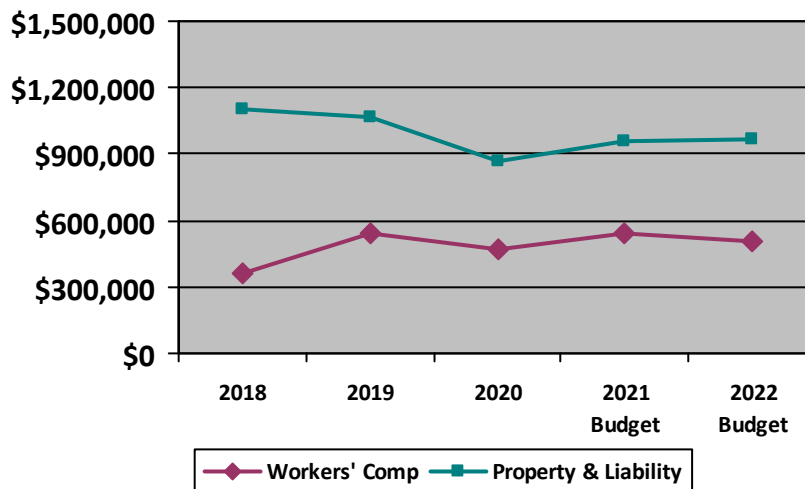
Workers' Compensation

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 by 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



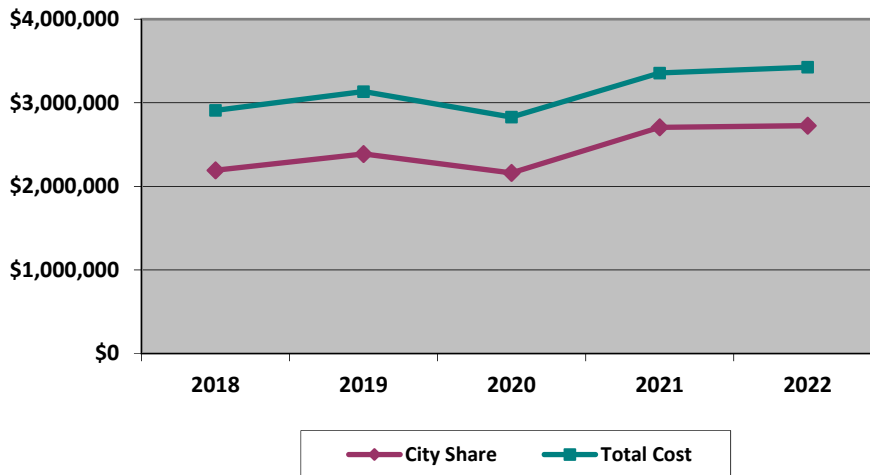
Actual Workers' Comp and Property & Liability costs are shown in 2018 - 2020. Budgeted costs are shown for 2021 and 2022.

Human Resources Department

Health Insurance

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

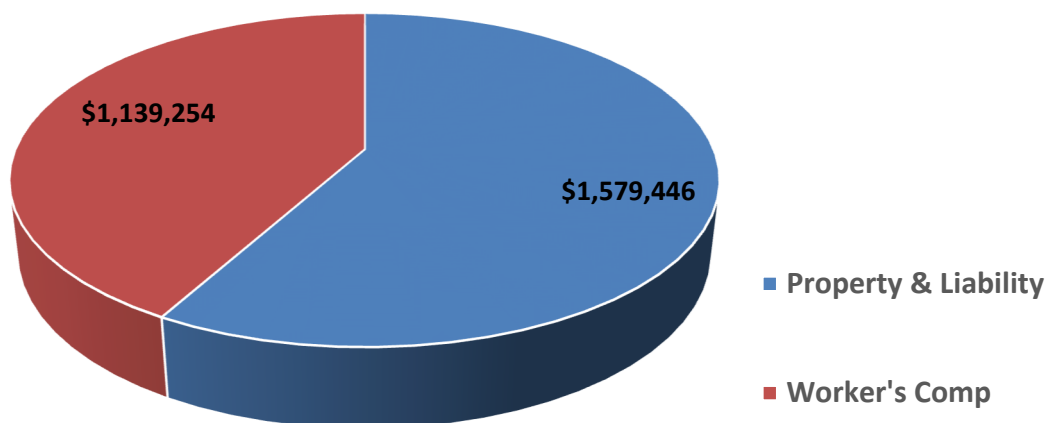


Total health insurance costs in 2020 were \$2,828,903, of which the City paid \$2,160,950 and employees paid \$667,953.

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 \$2,718,700 in 2021.

Property and Liability, and Workers Compensation Fund Balance



Human Resources Department

Performance Measures – Pension Plans

	Actual				
	2016	2017	2018	2019	2020
Percentage funded (historical)¹:					
General	78.5%	77.7%	78.1%	79.3%	81.4%
Police	88.3%	88.4%	89.1%	88.4%	94.2%
Fire	77.9%	77.6%	77.1%	72.4%	81.0%
Accrued unfunded liability (in thousands)¹:					
General	\$13,894	\$15,009	\$15,154	\$14,932	\$13,162
Police	\$2,746	\$2,821	\$2,834	\$3,209	\$1,647
Fire	\$3,270	\$3,524	\$3,860	\$5,303	\$3,533
Net assets held for pension benefits (in thousands)²:					
General	\$49,137	\$52,771	\$55,647	\$57,101	\$60,578
Police	\$19,972	\$22,048	\$23,779	\$24,501	\$26,848
Fire	\$11,141	\$12,312	\$13,344	\$13,886	\$15,276
Market rate of return (all pension funds combined)¹:					
All pension funds	8.2%	12%	9.1%	5.6%	10.0%
Number of retirees & beneficiaries receiving benefits²:					
General	186	189	191	192	193
Police	39	38	37	39	39
Fire	24	23	24	25	24
Annual benefits paid (in thousands)²:					
General	\$3,930	\$4,600	\$4,556	\$4,648	\$5,466
Police	\$1,211	\$1,177	\$1,161	\$1,702	\$1,292
Fire	\$933	\$750	\$774	\$968	\$1,149

¹ Actuarial valuations dated October 1

² Audited financial statements dated September 30

Annual City Contribution ³	2018	2019	2020	2021	2022
General	\$1,898,689	\$2,100,105	\$2,322,790	\$2,442,960	\$2,405,220
Police	\$479,669	\$573,416	\$639,037	\$720,529	\$402,828
Fire	\$465,628	\$516,338	\$732,002	\$707,653	\$680,045

³ 2018-2020 from audited financial statements, 2021 and 2022 from actuarial valuation report dated 10.1.19 and 10.1.20.

Human Resources Department

Financial Summary – Pension Plans

Funding Sources

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

Resource Allocation	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase -Decrease	% Change	<i>The increase in operating costs is attributable annual pension benefit payouts to retirees.</i>
Personal Services	\$61,135	\$66,687	\$68,305	\$1,618	2.4%	
Operating	\$8,282,875	\$7,934,874	\$8,457,851	\$522,977	6.6%	
Capital Outlay	\$0	\$0	\$0	\$0	-	
TOTAL	\$8,344,010	\$8,001,561	\$8,526,156	\$524,595	6.6%	

Pension Budget Issues

The Firefighters' Retirement Plan was closed to new members on November 23, 2019 pursuant to an interlocal agreement transferring the City of Jacksonville Beach fire services to the City of Jacksonville. Under the interlocal agreement, the City of Jacksonville Beach is required to pay off the unfunded actuarial accrued liability of the Plan as calculated on November 22, 2019. The unfunded liability is payable in equal annual installments of \$707,653 for a ten-year period. After the final payment is made in FY2029, the City of Jacksonville Beach will have no further financial obligation to the Firefighters' Plan; however, the City of Jacksonville Beach will be responsible for the administration of the Firefighters' Plan in perpetuity.

The General Employees' Plan and the Police Officers' Plan are exposed to ongoing risks that may affect future City contribution requirements, including:

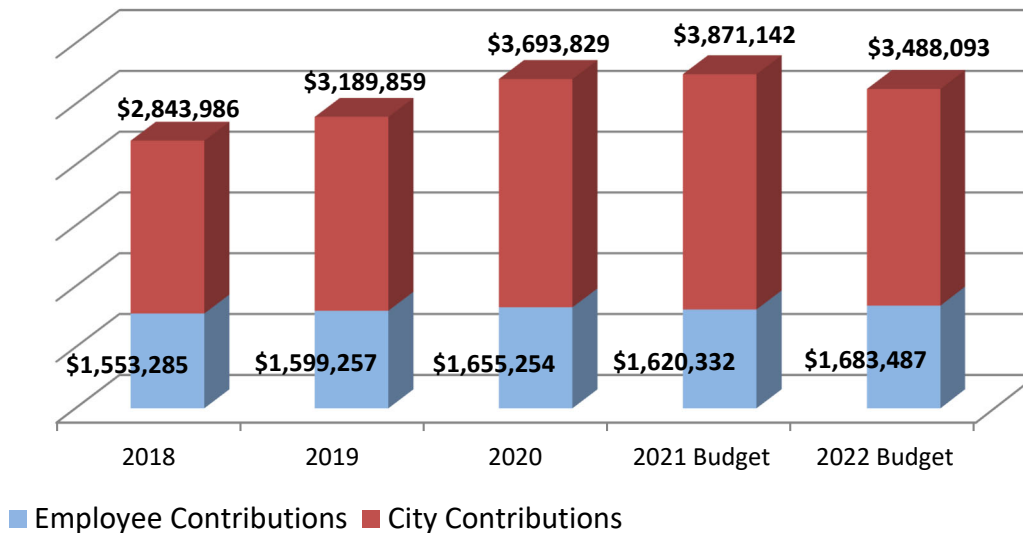
- Actual and Assumed Investment Rate of Return
- Actual and Assumed Mortality Rates
- Amortization Policy
- Changes to State Statutes regarding payroll growth and other assumptions

Human Resources Department

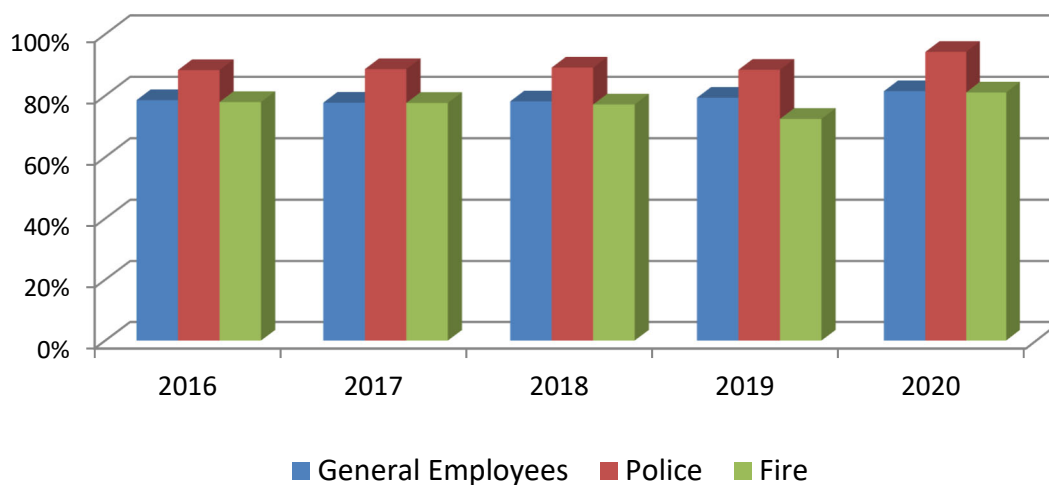
Pension Charts

The following charts show the City and the employee contributions from FY2018 to FY2022, and the funding status of each of the plans from FY2016 to FY2020.

Pension Contributions - All Pension Plans



General, Police and Fire Pension Plans Percentage Funded



Human Resources Department

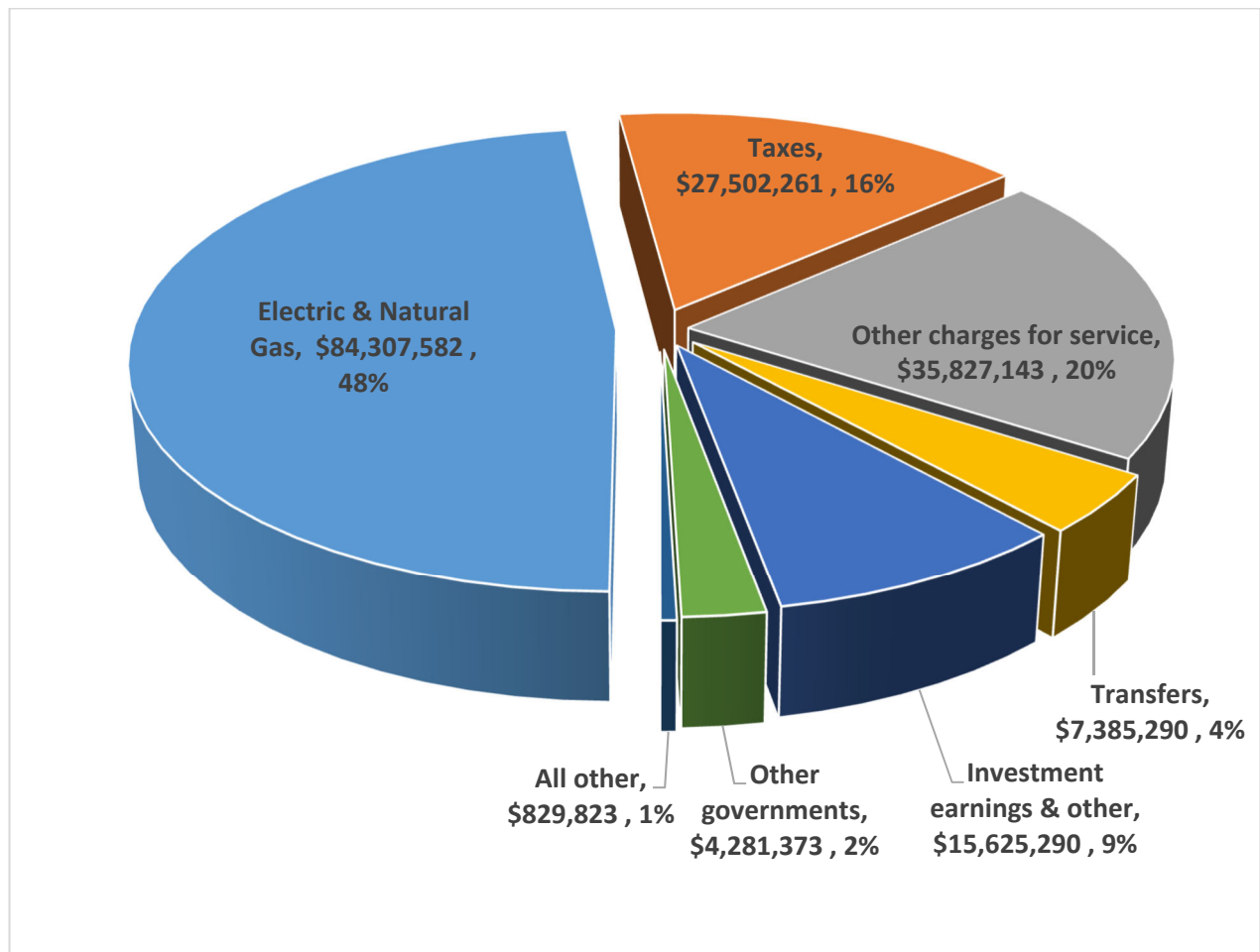
Authorized Positions	FY2020	FY2021	FY2022
Director of Human Resources	1	1	1
Administrative Assistant	1	1	1
Payroll/Benefits Administrator	1	1	1
Payroll Specialist	1	1	1
Human Resources Generalist	1	1	1
Staff Assistant	1	1	1
TOTAL	6	6	6



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.

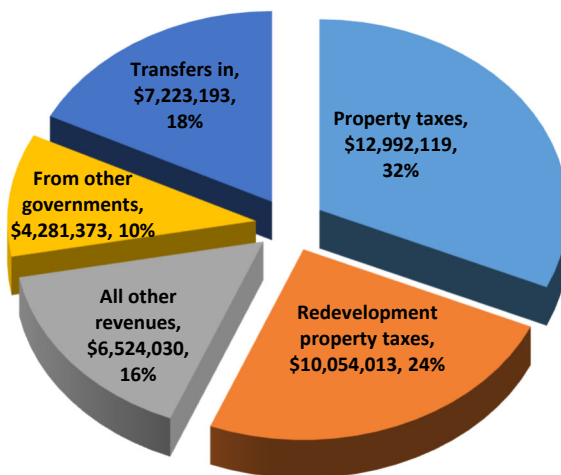


Total Revenues

Total budgeted revenues for FY2022 are \$175,758,762. 48% 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 35,326 customers in Jacksonville Beach, Neptune Beach, Ponte Vedra and Palm Valley.

Of the remaining \$91.4 million, 16% 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 \$3.7 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 and other includes \$12.7 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 (\$604,852) and fines and forfeitures (\$161,983).

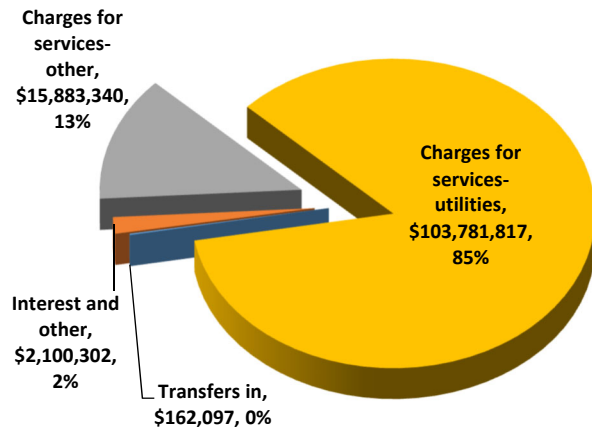
Revenues Funding Governmental Services:



Total budgeted revenues for FY2022 in governmental funds are \$41,074,728. Property taxes recorded in the General Fund (\$12.9 million) account for 32% of its total revenue. Redevelopment property taxes in the Redevelopment Fund (\$10 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 (\$3.7 million) as a return on the City's investment in the utility, and from the General Fund to the General Capital Projects Fund (\$2.4 million) for various project reserves.

Revenues from other governments (\$4.2 million) consist mainly of state shared sales taxes (\$2.8 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 (\$781,060), Convention Development Tax (\$367,699), Half-cent Infrastructure Surtax (\$1.4 million), insurance premium tax (\$251,023-for police pension contributions), fines and forfeitures (\$224,971), building and other permits (\$604,852), and interest earnings and miscellaneous revenues (\$768,509).

Revenues Funding Proprietary Services:

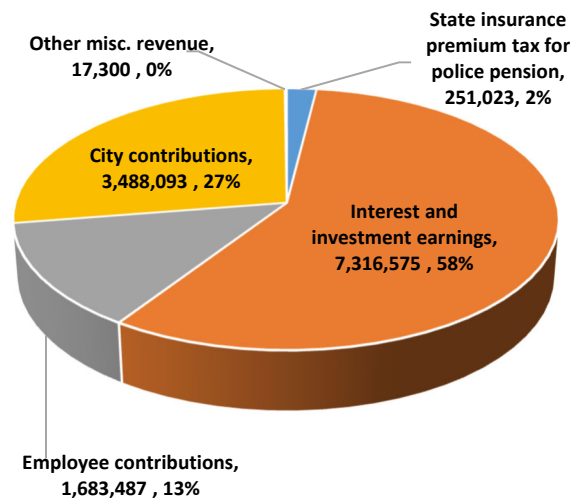


Total FY2022 budgeted revenues in proprietary funds are \$121,927,556. 85% of total revenue is generated by the City's utilities, which provide electric (\$82 million), natural gas (\$1.9 million), water & sewer (\$14.5 million), stormwater (\$1.4 million) and garbage services (\$3.5 million). Of the total utility charges for services, 81% is from sales of electricity and natural gas by Beaches Energy Services. Charges for services-other, include internal service charges (\$13.6 million) and sales at the City's golf course (\$2.2 million). Transfers include \$162,097

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

Revenues in Pension Funds:

Total FY2022 budgeted pension revenues are \$12,756,478. Pension fund revenues come from interest and investment earnings (\$7.3 million), city contribution (\$3.4 million), employee contributions (\$1.68 million), state insurance premium tax for police pensions (\$251,023) and other (\$17,300). 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 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	\$ 14,898,395	\$ 4,744,225	\$ 469,568	\$ 161,983	\$ 332,243	\$ 4,329,193	\$ 24,935,608
Special Revenue Funds							
Comm. Redevelopment Agency	10,054,013	-	-	-	289,753	-	10,343,766
Convention Development	367,699	-	-	-	7,480	-	375,179
Court Costs Training	-	-	-	7,813	-	-	7,813
Local Option Gas Tax	781,060	-	-	-	14,550	-	795,610
Half-cent Sales Surtax	1,401,094	-	-	-	16,739	-	1,417,833
CDBG	-	142,000	-	-	-	-	142,000
Radio Communication	-	-	-	25,675	2,115	-	27,790
Justice Assistance Grant	-	-	-	-	-	-	-
Tree Protection	-	-	-	-	100	-	100
Law Enforcement Trust	-	-	-	4,500	3,094	-	7,594
Equitable Sharing Trust	-	-	-	25,000	2,435	-	27,435
Total Special Revenue	12,603,866	142,000	-	62,988	336,266	-	13,145,120
Debt Service Fund	-	-	-	-	-	-	-
Capital Projects Funds							
General	-	-	-	-	100,000	2,894,000	2,994,000
Infrastructure	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Total Capital Projects	-	-	-	-	100,000	2,894,000	2,994,000
Enterprise Funds							
Electric	-	-	82,363,453	-	634,135	162,097	83,159,686
Natural Gas	-	-	1,944,129	-	63,515	-	2,007,644
Water & Sewer	-	-	14,542,332	-	576,171	-	15,118,503
Stormwater	-	-	1,423,336	-	30,000	-	1,453,336
Sanitation	-	-	3,508,567	-	21,300	-	3,529,867
Golf Course	-	-	2,260,503	-	13,000	-	2,273,503
Lease Facilities	-	-	-	-	762,181	-	762,181
Total Enterprise	-	-	106,042,320	-	2,100,302	162,097	108,304,719
Internal Service Funds							
City Manager	-	-	698,578	-	-	-	698,578
Finance	-	-	4,372,966	-	-	-	4,372,966
Information Systems	-	-	1,347,538	-	-	-	1,347,538
Human Resources	-	-	697,122	-	-	-	697,122
Fleet Maintenance	-	-	663,664	-	-	-	663,664
Meter Services	-	-	909,963	-	-	-	909,963
Operations & Maintenance Facility	-	-	416,332	-	-	-	416,332
Grounds Maintenance	-	-	-	-	-	-	-
Insurance-Property & Liability	-	-	997,737	-	-	-	997,737
Insurance-Workers Comp	-	-	558,937	-	-	-	558,937
Insurance-Health, Life, Dental	-	-	2,960,000	-	-	-	2,960,000
Total Internal Service	-	-	13,622,837	-	-	-	13,622,837
Trust Funds (Pension)							
General Employees	-	-	-	-	7,954,520	-	7,954,520
Police Employees	-	-	-	-	2,940,631	-	2,940,631
Fire Employees	-	-	-	-	1,861,327	-	1,861,327
Total Trust	-	-	-	-	12,756,478	-	12,756,478
Total Revenues	\$ 27,502,261	\$ 4,886,225	\$ 120,134,725	\$ 224,971	\$ 15,625,290	\$ 7,385,290	\$ 175,758,762

Revenue Summary - by Type

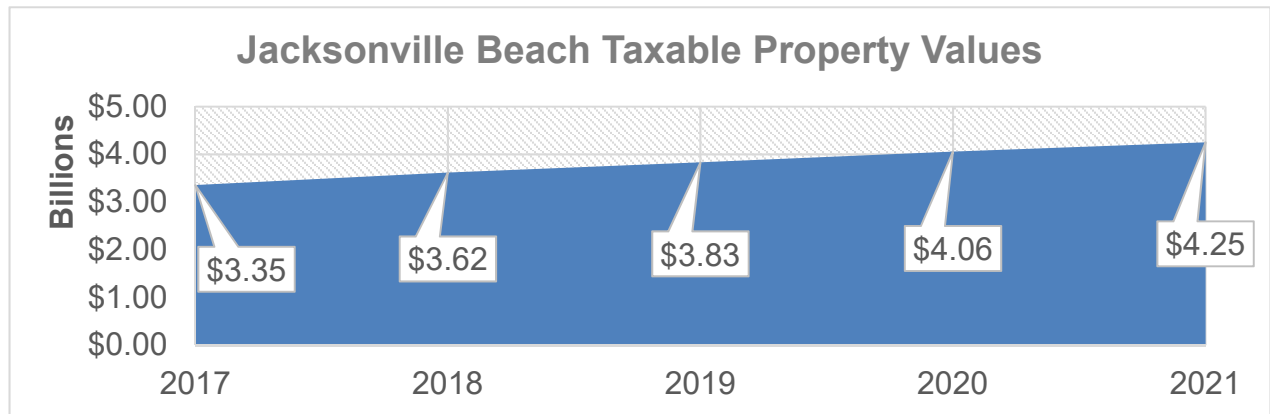
	General Fund	Governmental	Proprietary	Pension	Total	% of Total
Taxes						
Ad Valorem	12,992,119				\$12,992,119	7.4%
Ad Valorem-Redevelopment		10,054,013			10,054,013	5.7%
Convention Dev. Tax		367,699			367,699	0.2%
Local Option Gas Tax		781,060			781,060	0.4%
Half Cent Infrastructure Tax		1,401,094			1,401,094	0.8%
Local Communications Tax	1,163,847				1,163,847	0.7%
Other	742,429	-	-	-	742,429	0.4%
Total Taxes	14,898,395	12,603,866	-	-	27,502,261	15.6%
Permits	604,852	-	-	-	604,852	0.3%
Intergovernmental						
State 1/2 Cent Tax	2,272,256				2,272,256	1.3%
Sales Tax Distribution	577,949				577,949	0.3%
8th Cent Motor Fuel Tax	160,432				160,432	0.1%
Duval Cnty in Lieu of Tax	826,323				826,323	0.5%
Other	302,413	142,000	-	-	444,413	0.3%
Total Intergov.	4,139,373	142,000	-	-	4,281,373	2.4%
Charges for Services						
Electric			82,363,453		82,363,453	46.9%
Natural Gas			1,944,129		1,944,129	1.1%
Water / Sewer			14,542,332		14,542,332	8.3%
Stormwater			1,423,336		1,423,336	0.8%
Sanitation			3,508,567		3,508,567	2.0%
Recreation / Golf	192,712		2,260,503		2,453,215	1.4%
Internal Services			13,622,837		13,622,837	7.8%
Miscellaneous	276,856	-	-	-	276,856	0.2%
Total Services	469,568	-	119,665,157	-	120,134,725	68.4%
Fines and Forfeitures	161,983	62,988	-	-	224,971	0.1%
Miscellaneous						
Debt Proceeds		-			-	0.0%
Interest and Other	332,243	436,266	2,100,302	12,756,478	15,625,290	8.9%
Total Miscellaneous	332,243	436,266	2,100,302	12,756,478	15,625,290	8.9%
Transfers	4,329,193	2,894,000	162,097	-	7,385,290	4.2%
Total Revenues	\$24,935,608	\$16,139,120	\$121,927,556	\$12,756,478	\$175,758,762	

Revenue Summary

TAX REVENUES

The City has two main sources of tax revenue: ad valorem taxes and sales taxes. Property values citywide increased 4.8% (\$195 million) since last year, which includes new construction of \$35.9 million. Of the \$23 million budgeted property taxes, 56% (\$12.9 million) supports the General Fund and 43% (\$10 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 2022 is \$3.9947 mills per \$1,000 of assessed value. This will provide approximately \$23 million in property tax revenue shared by the General Fund and the Community Redevelopment Fund, representing 13.1% of total revenues. The City has no debt service millage.

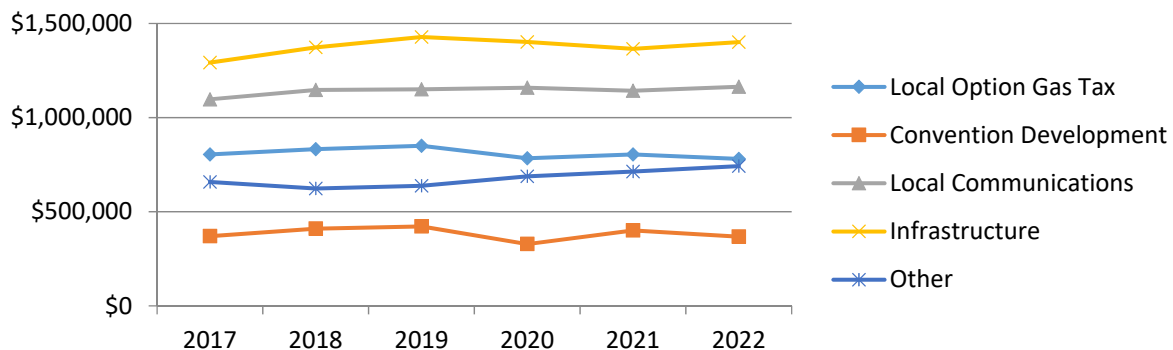
	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Adopted Budget 2022
Ad Valorem	\$18,050,950	\$19,884,929	\$22,707,922	\$20,971,159	\$22,021,224	\$23,046,132
Local Option Gas Tax	804,576	832,287	850,266	783,954	804,172	781,060
Convention Development	369,921	410,630	422,275	328,251	400,942	367,699
Infrastructure	1,292,226	1,372,939	1,428,466	1,401,878	1,365,685	1,401,094
Local Communications	1,097,151	1,147,038	1,150,717	1,159,216	1,142,952	1,163,847
Other	658,331	623,495	637,706	688,084	713,410	742,429
Total Taxes	\$22,273,155	\$24,271,318	\$27,197,352	\$25,332,542	\$26,448,385	\$27,502,261

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. The rolling 4-year annual average for this revenue source is \$817,771. 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 \$422,000 and \$328,000. It is budgeted for 2022 at \$367,699.

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 2022 is relatively flat compared to recent prior fiscal years due to economic uncertainty from COVID-19. It is budgeted for 2022 at \$1,401,094.

Other Taxes



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 is one Insurance Premium Tax that imposes an excise tax of 0.85 percent of premiums on casualty insurance policies. The 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 2017	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Adopted Budget 2022
Licenses & Permits	\$592,151	\$650,985	\$942,091	\$1,556,531	\$511,605	\$604,852

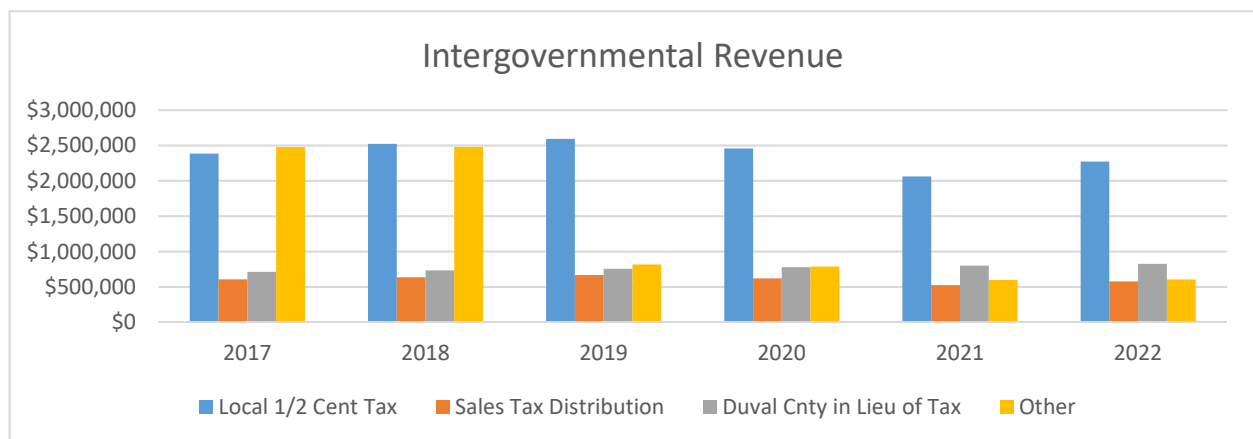
Permits are primarily composed of building-related permit revenue, which make up \$514,568 of this category's 2022 revenues. This revenue source was deeply affected by the recession, hitting a low of \$228,917 in 2011. Fees are recorded in the General Fund and represent a fraction (2.4%) of its revenues. 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.

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Adopted Budget 2022
Local 1/2 Cent Tax	\$2,384,775	\$2,523,346	\$2,592,384	\$2,458,456	\$2,062,639	\$2,272,256
Sales Tax Distribution	607,741	637,297	668,811	620,388	526,308	577,949
Duval Cnty in Lieu of Tax	712,794	734,178	756,203	778,889	802,256	826,323
Other	2,477,942	2,479,229	818,090	788,079	598,821	604,845
Total Intergovernmental	\$6,183,252	\$6,374,050	\$4,835,488	\$4,645,812	\$3,990,024	\$4,281,373

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 \$160,432, 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 2022 budget for this charge is \$187,877, 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 \$39,345, based on historical trends and uncertainty due to the COVID-19 pandemic.

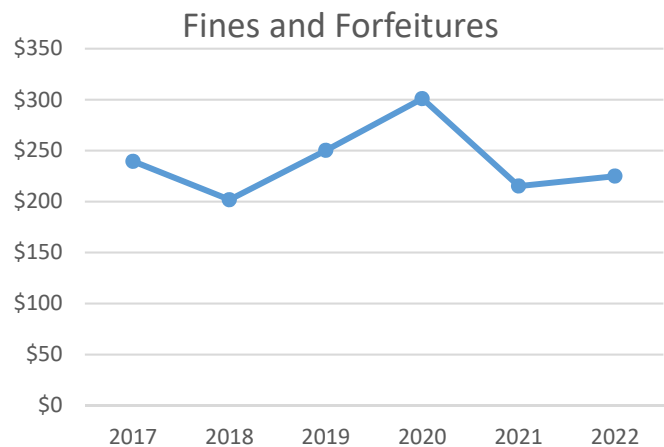
After Hurricanes Matthew (2016) and Irma (2017), the City sought FEMA Public Assistance grants to offset a portion of our recovery efforts. \$1.8 million was obligated by the federal government in 2017 accounting for the dramatic increase in “other” revenues that year.

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

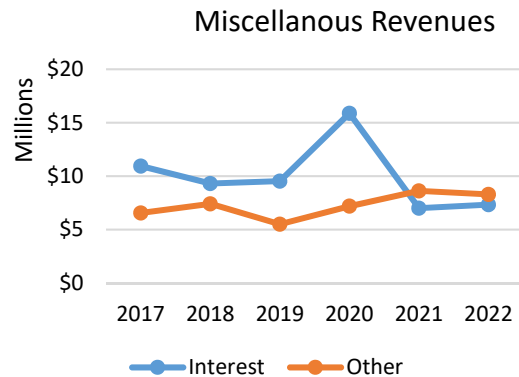
Fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations are included in this revenue category along with revenues from the sale of confiscated money and property and service charges on bad checks. The total revenues for this category are \$224,971 and represent only a small portion (0.1%) of total City revenues. The General Fund portion of this total is \$161,983 (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 2017	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Adopted Budget 2022
Fines and Forfeitures	\$239,465	\$201,814	\$250,244	\$301,027	\$215,218	\$224,971

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 2022 budget, these revenues are estimated to be \$15,625,290, representing 8.8% of the City's budgeted revenues. 82% 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 2017	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Adopted Budget 2022
Interest	10,942,819	9,307,587	9,531,113	15,878,666	7,003,723	7,330,558
Other	6,551,775	7,410,673	5,499,844	7,193,019	8,620,274	8,294,732
Total Miscellaneous	\$17,494,594	\$16,718,260	\$15,030,957	\$23,071,685	\$15,623,997	\$15,625,290

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 2017	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Adopted Budget 2022
Transfers	\$7,726,397	\$8,246,292	\$6,049,499	\$8,380,583	\$6,265,654	\$7,385,290

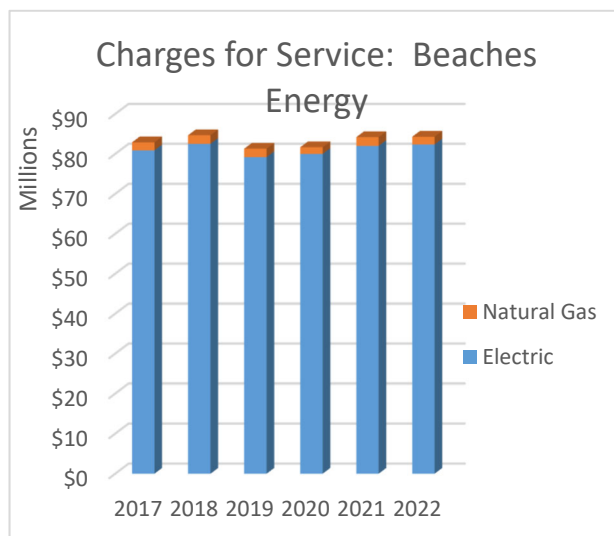
Total budgeted transfers for 2022 are \$7,385,290 (4.2% of total revenue); transfers into the General Fund (\$4,329,193) make up 17% of its total revenue. Transfers to the General Fund include contributions from enterprise funds and special revenue (grant) funds used to provide partial funding for its 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 68% of the City's total revenues, but only 1.9% of the General Fund's revenues. Total revenues from charges for services are anticipated to be \$120,134,725 (\$469,568 in the General Fund).

	Actual 2017	Actual 2018	Actual 2019	Actual 2020	Original Budget 2021	Adopted Budget 2022
Electric	\$80,894,385	\$82,536,071	\$79,205,106	\$79,999,053	\$82,009,467	\$82,363,453
Natural Gas	2,007,934	2,147,396	2,100,017	1,674,740	2,193,951	1,944,129
Water / Sewer	12,903,428	14,182,011	14,722,619	14,836,034	14,386,435	14,542,332
Stormwater	1,337,248	1,382,348	1,408,750	1,406,797	1,413,900	1,423,336
Sanitation	3,447,674	3,515,142	3,540,413	3,490,241	3,544,936	3,508,567
Recreation / Golf	1,081,040	473,457	1,988,560	2,515,379	2,346,107	2,453,215
Internal Services	11,538,442	12,017,488	12,240,641	12,661,855	13,150,034	13,622,837
Miscellaneous	254,870	248,947	559,815	414,576	259,330	276,856
Charges for Services	\$113,465,021	\$116,502,860	\$115,765,921	\$116,998,675	\$119,304,161	\$120,134,725

The City's electric utility, Beaches Energy Services, provides power to more than 35,000 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.

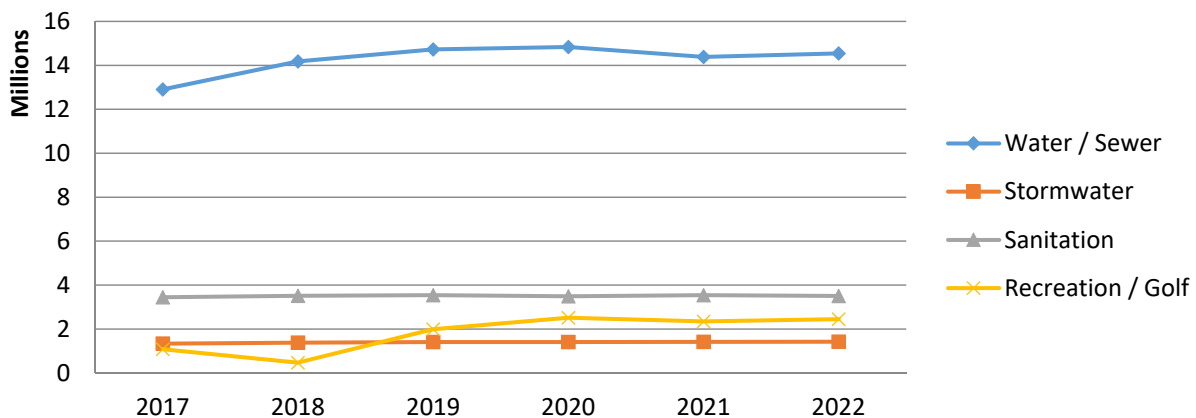
In 2010, the City activated a natural gas distribution system intended to primarily serve commercial customers. The first service was activated in June 2010, with construction continuing and included in the 2022 budget. Revenue estimates are based on estimated consumption, historical trends and projected 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 2022 we anticipate stability 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 Services	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 (2021 and 2022). 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	2017	2018	2019	2020	Budget	Budget
					2021	2022
Unrestricted/unassigned	\$104,976,836	\$107,177,832	\$118,286,895	\$77,730,550	\$84,693,335	\$120,339,159
All other	142,639,427	154,369,122	163,662,701	204,252,572	213,755,266	185,644,034
Total Fund Balance	\$247,616,263	\$261,546,954	\$281,949,596	\$281,983,122	\$298,448,601	\$305,983,193

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. 61% 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 FY2022, total budgeted revenues are less than total budgeted expenditures, meaning that the City expects its total fund balance to decrease. Fund balance is not normally used to pay for routine, recurring operating expenditures. The budgeted fund balance decrease of \$3.2 million, shown in the table below, is attributable to increase capital outlay expenditures. 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 57% of the 2022 budgeted expenditures. Costs to provide police and fire services represent 53% of the General Fund's total budget.

	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	\$14,190,745	\$35,953,990	\$10,841,012	\$71,827,078	\$34,037,770
Revenues	24,935,608	10,343,766	2,994,000	83,159,686	15,118,503
Expenditures	24,935,608	12,806,161	4,201,000	87,594,835	13,197,236
Revenues over (under) expenditures	(0)	(2,462,395)	(1,207,000)	(4,435,149)	1,921,267
Ending Fund Balance	\$14,190,744	\$33,491,595	\$9,634,012	\$67,391,929	\$35,959,037
Unrestricted/unassigned	2,053,632	0	0	59,167,164	34,557,714
All other	12,137,112	33,491,595	9,634,012	8,224,765	1,401,323
	\$14,190,744	\$33,491,595	\$9,634,012	\$67,391,929	\$35,959,037
Change in fund balance	0.0%	-6.8%	-11.1%	-6.2%	5.6%

	Nonmajor Funds				
	<u>Govt.</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Funds</u>	<u>ALL FUNDS</u>
Beg. Fund Balance	\$9,882,594	\$16,054,784	\$5,991,982	\$107,203,237	\$305,983,193
Revenues	2,801,354	10,026,531	13,622,837	12,756,478	175,758,762
Expenditures	2,820,150	11,354,370	13,622,837	8,526,156	179,058,353
Revenues over (under) expenditures	(18,796)	(1,327,839)	0	4,230,322	(3,299,591)
Ending Fund Balance	\$9,863,798	\$14,726,945	\$5,991,982	\$111,433,559	\$302,683,602
Unrestricted/unassigned	0	14,726,945	5,991,982	0	116,497,437
All other	9,863,798	0	0	111,433,559	186,186,165
	\$9,863,798	\$14,726,945	\$5,991,982	\$111,433,559	\$302,683,602

Community Redevelopment Fund's fund balance is budgeted to decrease, 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 decrease 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, and various information services 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 (\$1.6 million), and electric capital projects (\$4.8 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 a slight decrease 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 2022 is primarily attributable to increased operating and capital outlay 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 fund balance in 2022.



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

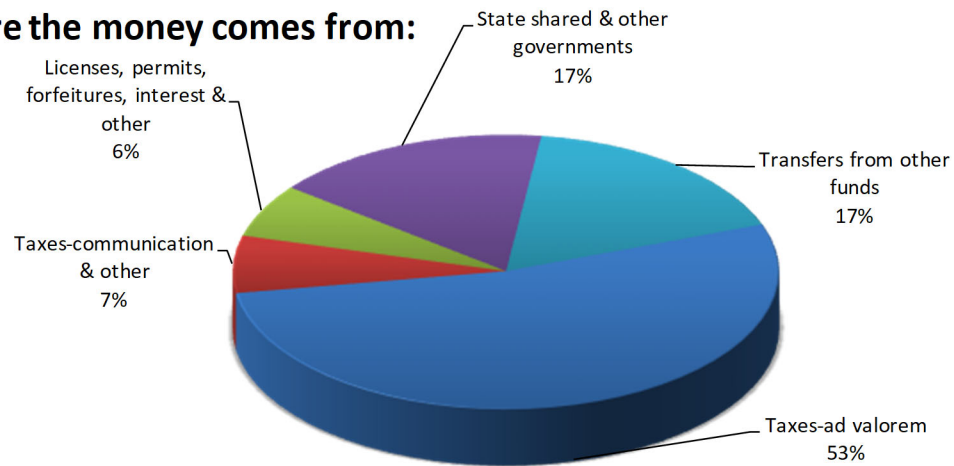
	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 64,886,280	\$ 77,730,550	\$ 84,693,335	\$ 120,339,159	\$ 35,645,824	42.1%
All other balances	196,660,674	204,252,572	213,755,266	185,644,034	(28,111,233)	-13.2%
Beginning Fund Balance	261,546,954	281,983,122	298,448,601	305,983,193	7,534,592	2.5%
<u>Revenues</u>						
Taxes	22,847,169	25,332,542	26,448,385	27,502,261	1,053,877	4.0%
Permits & fees	942,090	1,556,531	511,605	604,852	93,247	18.2%
Intergovernmental	4,823,287	4,645,812	3,990,024	4,281,373	291,350	7.3%
Charges for services	115,766,681	116,998,674	119,304,161	120,134,725	830,564	0.7%
Fines & forfeitures	250,244	301,027	215,218	224,971	9,754	4.5%
Interest & other	19,467,738	23,071,685	15,623,996	15,625,290	1,294	0.0%
Transfers in	7,299,499	8,380,583	6,265,654	7,385,290	1,119,636	17.9%
Total Revenues	171,396,708	180,286,855	172,359,042	175,758,762	3,399,721	2.0%
Other Financing Sources	8,523,128	1,431,253				
<u>Expenditures</u>						
Personal Services	31,678,049	31,012,230	33,300,749	33,882,970	582,221	1.7%
Operating-Energy	56,390,521	52,306,831	59,912,921	58,967,516	(945,405)	-1.6%
Operating-All Other	38,484,015	40,096,304	45,834,152	47,206,482	1,372,330	3.0%
Capital Outlay	19,368,875	21,289,336	17,287,675	31,605,795	14,318,120	82.8%
Debt Service	4,850,677	4,339,650	2,213,000	0	(2,213,000)	-100.0%
Grants to Others	2,133	14,958	10,299	10,300	1	0.0%
Transfers	7,299,499	8,380,583	6,265,654	7,385,290	1,119,636	17.9%
Total Expenditures	158,073,770	157,439,893	164,824,450	179,058,353	14,233,903	8.6%
Other Financing Uses	1,409,899	7,803,772				
Change in Fund Balance	20,436,168	16,474,443	7,534,592	(3,299,591)	(10,834,183)	-143.8%
Unrestricted/unassigned	77,730,550	84,693,335	120,339,159	116,497,437	(3,841,722)	-3.2%
All other balances	204,252,572	213,755,266	185,644,034	186,186,165	542,131	0.3%
Ending Fund Balance	\$ 281,983,122	\$ 298,448,601	\$ 305,983,193	\$ 302,683,602	\$ (3,299,591)	-1.1%
<u>Expenditures by Department:</u>						
Executive & Legislative	1,449,709	1,603,030	2,030,805	2,163,961	\$133,156	6.6%
Finance	5,309,627	6,040,247	6,367,719	6,759,209	391,490	6.1%
Planning & Development	844,604	1,038,383	1,146,615	1,205,520	58,905	5.1%
Community Redevelopment	6,643,320	6,770,332	4,914,083	11,602,397	6,688,314	136.1%
Parks & Recreation	5,316,369	5,503,969	6,180,834	6,475,092	294,258	4.8%
Public Works	18,169,482	17,402,930	20,293,713	22,154,257	1,860,544	9.2%
Police	10,403,746	10,456,597	11,287,901	11,401,164	113,263	1.0%
Fire	4,123,090	4,278,163	2,973,903	3,002,951	29,048	1.0%
Beaches Energy Services	85,438,255	85,314,639	90,139,376	90,390,728	251,352	0.3%
Human Resources	12,690,977	12,624,201	13,216,773	13,739,952	523,179	4.0%
Information Systems	1,153,285	1,210,229	1,156,238	1,347,538	191,300	16.5%
Non-Departmental	6,531,307	5,197,173	5,116,490	8,815,584	3,699,094	72.3%
Total Expenditures	\$ 158,073,770	\$ 157,439,893	\$ 164,824,450	\$ 179,058,353	\$ 14,233,903	8.6%
<u>Expenditures by Major/Nonmajor Fund:</u>						
General Fund	22,858,697	24,795,969	23,792,976	24,935,608	\$1,142,632	4.8%
Redevelopment	7,616,630	7,771,340	6,055,217	12,806,161	6,750,944	111.5%
General Capital Projects	3,012,232	1,187,278	1,543,400	4,201,000	2,657,600	172.2%
Electric	82,495,442	82,816,730	87,259,386	87,594,835	335,449	0.4%
Water & Sewer	11,654,439	10,724,954	12,081,994	13,197,236	1,115,242	9.2%
Total Major Funds	127,637,440	127,296,272	130,732,973	142,734,840	12,001,867	9.2%
Nonmajor Governmental	2,091,772	828,809	2,413,712	2,820,150	406,438	16.8%
Nonmajor Enterprise	8,692,582	9,149,609	10,526,170	11,354,370	828,200	7.9%
Internal Service	11,878,176	11,821,193	13,150,034	13,622,837	472,803	3.6%
Pension	7,773,800	8,344,010	8,001,561	8,526,156	524,595	6.6%
Total Nonmajor Funds	30,436,330	30,143,620	34,091,477	36,323,513	2,232,036	6.5%
Total Expenditures	\$ 158,073,770	\$ 157,439,893	\$ 164,824,450	\$ 179,058,353	\$ 14,233,903	8.64%
Total Expenditures	\$158,073,770	\$157,439,893	\$164,824,450	\$179,058,353	\$14,233,903	8.6%
less: Internal Service Charges	11,878,176	11,821,193	13,150,034	13,622,837	\$472,803	3.6%
less: Transfers	7,299,499	8,380,583	6,265,654	7,385,290	\$1,119,636	17.9%
Net Budgeted Expenditures	\$ 138,896,095	\$ 137,238,117	\$ 145,408,762	\$ 158,050,226	\$ 12,641,464	8.69%

General Fund
Combined Summary of Revenues and Expenditures

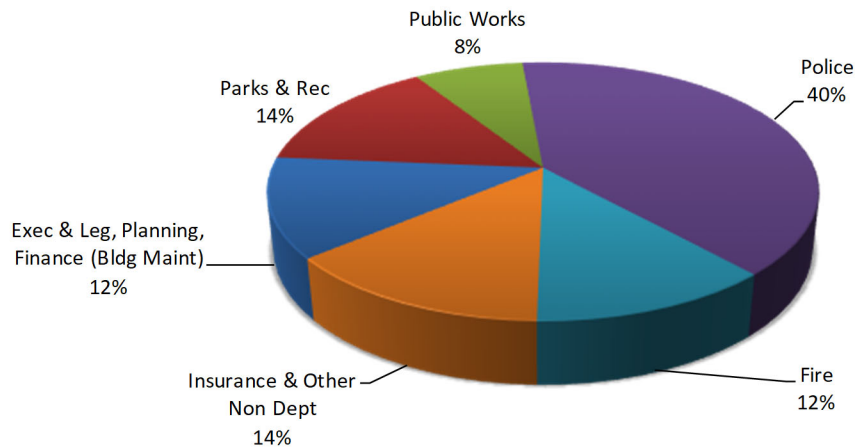
	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 115,202	\$ 1,530,191	\$ 2,053,632	\$ 2,053,632	\$ 0	0.0%
All other balances	11,229,177	11,380,007	12,137,112	12,137,112	-	0.0%
Beginning Fund Balance	\$ 11,344,379	\$ 12,910,198	\$ 14,190,744	\$ 14,190,745	\$ 0	0.0%
<u>Revenues</u>						
Taxes	13,620,557	13,539,890	14,244,279	14,898,395	654,117	4.6%
Licenses & permits	942,090	1,556,531	511,605	604,852	93,247	18.2%
Intergovernmental	4,600,314	4,438,448	3,848,024	4,139,373	291,350	7.6%
Charges for services	559,814	414,576	440,139	469,568	29,428	6.7%
Fines & forfeitures	182,042	203,145	151,271	161,983	10,713	7.1%
Interest & other	906,376	832,282	328,102	332,243	4,141	1.3%
Transfers in	4,386,069	4,351,686	4,269,557	4,329,193	59,636	1.4%
Total Revenues	25,197,262	25,336,558	23,792,976	24,935,608	1,142,631	4.8%
Other Financing Sources		739,958				
<u>Expenditures</u>						
Personal Services	15,266,493	14,303,950	14,494,033	14,339,029	(155,004)	-1.1%
Operating-All Other	5,053,169	6,571,916	7,720,644	7,903,279	182,635	2.4%
Capital Outlay	641,902	532,270	213,000	268,000	55,000	25.8%
Debt Service-Principal	-	-	-	-	-	0.0%
Debt Service-Interest & Other	-	-	-	-	-	0.0%
Grants to Others	2,133	2,033	299	300	1	0.3%
Transfers	1,895,000	3,385,800	1,365,000	2,425,000	1,060,000	77.7%
Total Expenditures	22,858,697	24,795,969	23,792,976	24,935,608	1,142,632	4.8%
Other Financing Uses		772,746				
Change in Fund Balance	1,565,819	1,280,546	0	(0)	(1)	-195.4%
Unrestricted/unassigned	1,530,191	2,053,632	2,053,632	2,053,632	(0)	0.0%
All other balances	11,380,007	12,137,112	12,137,112	12,137,112	-	0.0%
Ending Fund Balance	\$ 12,910,198	\$ 14,190,744	\$ 14,190,745	\$ 14,190,744	\$ (0)	0.0%
<u>Expenditures by Department:</u>						
Executive & Legislative	\$ 932,806	\$ 945,924	\$ 1,340,762	\$ 1,465,383	\$ 124,621	9.3%
Finance	361,174	386,354	421,833	434,734	12,901	3.1%
Planning & Development	844,604	1,038,383	1,146,615	1,205,520	58,905	5.1%
Parks & Recreation	3,269,801	3,255,032	3,669,675	3,637,922	(31,753)	-0.9%
Public Works	1,641,199	1,625,627	1,852,418	1,901,602	49,184	2.7%
Police	9,323,577	9,406,975	10,086,180	9,897,112	(189,068)	-1.9%
Fire	4,123,090	4,278,163	2,973,903	3,002,951	29,048	1.0%
Non-Departmental	2,362,447	3,859,512	2,301,590	3,390,384	1,088,794	47.3%
Total Expenditures	\$ 22,858,697	\$ 24,795,969	\$ 23,792,976	\$ 24,935,608	\$ 1,142,632	4.8%

General Fund

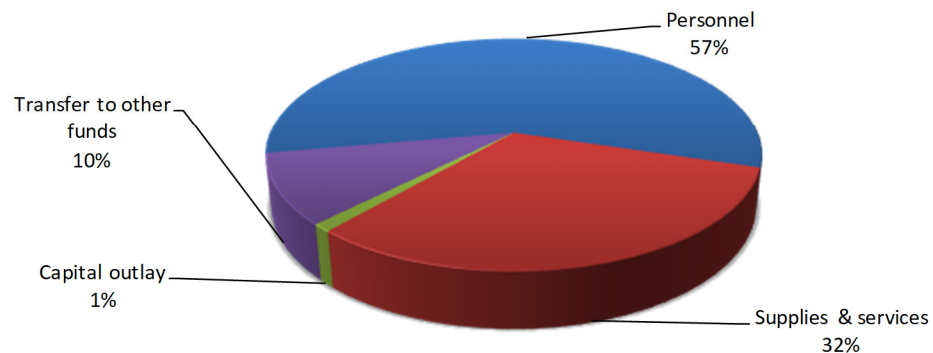
Where the money comes from:



What it pays for-by department:



What it pays for-by category:



**General Fund
Summary of Revenues**

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
<u>Taxes</u>						
Property Tax	\$ 11,832,133	\$ 11,692,590	\$ 12,607,917	\$ 13,212,119	\$ 604,202	4.8%
Local Communications Services	1,150,717	1,159,216	1,142,952	1,163,847	20,895	1.8%
Other taxes	637,707	688,084	493,410	522,429	29,019	5.9%
Total Taxes	13,620,557	13,539,890	14,244,279	14,898,395	654,117	4.6%
<u>Licenses & Permits</u>						
Building permits	653,580	634,989	360,570	437,664	77,094	21.4%
Other licenses and permits	288,510	921,542	151,035	167,188	16,153	10.7%
Total Licenses and Permits	942,090	1,556,531	511,605	604,852	93,247	18.2%
<u>Intergovernmental Revenues</u>						
8th cent motor fuel	200,478	185,963	161,626	160,432	(1,194)	-0.7%
Sales tax distribution	668,811	620,388	526,308	577,949	51,640	9.8%
State 1/2 cent tax	2,592,384	2,458,456	2,062,639	2,272,256	209,617	10.2%
Other intergovernmental revenues	194,480	190,078	120,935	114,536	(6,398)	-5.3%
Duval county in Lieu of Taxes	756,203	778,889	802,256	826,323	24,068	3.0%
911 Rebate	187,958	204,674	174,260	187,877	13,617	7.8%
Total Intergovernmental Revenues	4,600,314	4,438,448	3,848,024	4,139,373	291,350	7.6%
<u>Charges for Services</u>						
Lien Certificates	40,032	44,014	37,497	39,999	2,501	6.7%
Cemetery services	12,430	11,850	8,328	10,703	2,376	28.5%
Recreation programs	196,571	150,247	166,196	177,051	10,855	6.5%
Contracted services	-	-	-	-	-	0.0%
Other Charges and Fees	310,781	208,465	228,119	241,815	13,696	6.0%
Total Services	559,814	414,576	440,139	469,568	29,428	6.7%
<u>Fines & Forfeitures</u>						
Court Fines	59,337	45,460	52,601	50,379	(2,222)	-4.2%
Parking violations	100,414	136,657	61,493	75,210	13,717	22.3%
Code enforcement board	500	-	14,184	14,184	-	0.0%
Other Fines and Forfeits	21,791	21,028	22,993	22,211	(782)	-3.4%
Total Fines & Forfeitures	182,042	203,145	151,271	161,983	10,713	7.1%
<u>Interest & Other Revenue</u>						
Interest on investments	579,249	531,860	129,102	141,907	12,805	9.9%
Other revenues	327,127	300,422	199,000	190,336	(8,664)	-4.4%
Total Other Revenues	906,376	832,282	328,102	332,243	4,141	1.3%
<u>Transfers In</u>						
Transfer from Electric Utility	3,701,171	3,716,299	3,635,350	3,707,642	72,292	2.0%
Transfer from Gas Tax	372,000	372,000	372,000	372,000	-	0.0%
Transfer from Others Misc.	312,898	263,387	262,207	249,551	(12,656)	-4.8%
Total Transfers	4,386,069	4,351,686	4,269,557	4,329,193	59,636	1.4%
<u>Total Revenue</u>	\$ 25,197,262	\$ 25,336,558	\$ 23,792,976	\$ 24,935,608	\$ 1,142,631	4.8%

**General Fund
Summary of Expenditures**

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
<u>Executive & Legislative</u>						
City Council	\$ 157,727	\$ 166,776	\$ 178,607	\$ 187,251	\$ 8,644	4.8%
City Attorney	436,680	405,092	473,918	482,477	8,559	1.8%
City Clerk	338,399	371,551	414,645	455,661	41,016	9.9%
Fire Marshal's Office	-	2,505	273,592	339,994	66,402	24.3%
Total	932,806	945,924	1,340,762	1,465,383	124,621	9.3%
<u>Finance</u>						
Building Maintenance	361,174	386,354	421,833	434,734	12,901	3.1%
<u>Planning & Development</u>						
Planning & Development	236,617	345,211	349,402	358,771	9,369	2.7%
Building Inspections	439,431	568,337	669,972	717,692	47,720	7.1%
Code Enforcement	168,556	124,834	127,241	129,057	1,816	1.4%
Total	844,604	1,038,383	1,146,615	1,205,520	58,905	5.1%
<u>Parks & Recreation</u>						
Administration	641,148	638,745	657,867	685,752	27,885	4.2%
Ocean Rescue	776,555	743,237	913,405	902,752	(10,653)	-1.2%
Grounds Maintenance	1,216,580	1,211,481	1,400,936	1,322,787	(78,149)	-5.6%
Cemetery Maintenance	89,463	66,494	81,765	93,879	12,114	14.8%
Dog Park	16,282	21,323	26,500	26,500	-	0.0%
Tennis	163,288	207,715	175,200	177,513	2,313	1.3%
Oceanfront Restrooms	127,822	120,453	127,750	131,500	3,750	2.9%
Carver Center	143,340	152,703	170,273	177,109	6,836	4.0%
Special Events	61,048	63,867	95,979	97,630	1,651	1.7%
Exhibition Hall	34,276	29,013	20,000	22,500	2,500	12.5%
Total	3,269,801	3,255,032	3,669,675	3,637,922	(31,753)	-0.9%
<u>Public Works</u>						
Streets	1,641,199	1,625,627	1,852,418	1,901,602	49,184	2.7%
<u>Police</u>						
Administration	1,185,676	1,211,036	1,316,855	1,357,262	40,407	3.1%
Records	193,399	211,571	277,634	260,446	(17,188)	-6.2%
Investigative	1,740,128	1,857,987	1,715,744	1,650,398	(65,346)	-3.8%
Patrol	4,513,233	4,589,646	4,804,948	4,642,234	(162,714)	-3.4%
Communications	815,053	892,544	1,004,001	1,016,165	12,164	1.2%
Ancillary Services	691,734	517,266	725,459	729,054	3,595	0.5%
Police Reserves	57,174	23,196	79,042	81,303	2,261	2.9%
Parking	120,700	95,615	129,173	130,605	1,432	1.1%
Volunteer Programs	6,480	8,114	33,324	29,645	(3,679)	-11.0%
Total	9,323,577	9,406,975	10,086,180	9,897,112	(189,068)	-1.9%
<u>Fire</u>						
Fire Services	4,123,090	4,278,163	2,973,903	3,002,951	29,048	1.0%
Total	4,123,090	4,278,163	2,973,903	3,002,951	29,048	1.0%
<u>Non-departmental</u>						
Non-departmental	2,362,447	3,859,512	2,301,590	3,390,384	1,088,794	47.3%
Total Expenditures	\$ 22,858,697	\$ 24,795,969	\$ 23,792,976	\$ 24,935,608	\$ 1,142,632	4.8%
<u>Resource Allocation:</u>						
Personal Services	\$ 15,266,493	\$ 14,303,950	\$ 14,494,033	\$ 14,339,029	\$ (155,004)	-1.1%
Operating-All Other	5,053,169	6,571,916	7,720,644	7,903,279	182,635	2.4%
Capital Outlay	641,902	532,270	213,000	268,000	55,000	25.8%
Grants to Others	2,133	2,033	299	300	1	0.3%
Transfers	1,895,000	3,385,800	1,365,000	2,425,000	1,060,000	77.7%
Total Expenditures	\$ 22,858,697	\$ 24,795,969	\$ 23,792,976	\$ 24,935,608	\$ 1,142,632	4.8%

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

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	26,947,845	32,040,413	32,122,050	35,953,990	3,831,940	11.9%
Beginning Fund Balance	26,947,845	32,040,413	32,122,050	35,953,990	3,831,940	11.9%
Revenues						
Taxes	6,525,605	9,278,569	9,633,307	10,054,013	420,706	4.4%
Licenses & permits	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	0.0%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	1,246,778	1,049,143	253,850	289,753	35,903	14.1%
Transfers in	-	-	-	-	-	0.0%
Total Revenues	7,772,383	10,327,712	9,887,157	10,343,766	456,609	4.6%
Other Financing Sources	4,936,815	-				
Expenditures						
Personal Services	1,022,107	1,088,846	1,337,810	1,446,848	109,038	8.2%
Operating-Power	-	-	-	-	-	0.0%
Operating-All Other	624,853	568,930	1,196,657	1,220,413	23,756	2.0%
Capital Outlay	5,969,669	6,113,565	3,520,750	10,138,900	6,618,150	188.0%
Debt Service-Principal	-	-	-	-	-	0.0%
Debt Service-Interest & Other	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	7,616,630	7,771,340	6,055,217	12,806,161	6,750,944	111.5%
Other Financing Uses	-	2,474,735				
Change in Fund Balance	5,092,568	81,637	3,831,940	(2,462,395)	(6,294,335)	-164.3%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	32,040,413	32,122,050	35,953,990	33,491,595	(2,462,395)	-6.8%
Ending Fund Balance	\$ 32,040,413	\$ 32,122,050	\$ 35,953,990	\$ 33,491,595	\$ (2,462,395)	-6.8%
Expenditures by Department:						
Executive & Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Finance	-	-	-	-	-	0.0%
Planning & Development	-	-	-	-	-	0.0%
Community Redevelopment	6,643,320	6,770,332	4,914,083	11,602,397	6,688,314	136.1%
Parks & Recreation	-	-	-	-	-	0.0%
Public Works	-	-	-	-	-	0.0%
Police	973,310	1,001,008	1,141,134	1,203,764	62,630	5.5%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	-	-	-	-	-	0.0%
Human Resources	-	-	-	-	-	0.0%
Information Systems	-	-	-	-	-	0.0%
Non-Departmental	-	-	-	-	-	0.0%
Total Expenditures	\$ 7,616,630	\$ 7,771,340	\$ 6,055,217	\$ 12,806,161	\$ 6,750,944	111.5%
Expenditures by Fund:						
Downtown Tax Increment	7,105,227	6,089,573	2,841,009	7,754,135	4,913,126	172.9%
Southend Tax increment	511,403	1,681,767	3,214,208	5,052,026	1,837,818	57.2%
Total Expenditures	\$ 7,616,630	\$ 7,771,340	\$ 6,055,217	\$ 12,806,161	\$ 6,750,944	111.5%

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

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	8,188,574	7,458,751	10,480,412	10,841,012	360,600	3.4%
Beginning Fund Balance	8,188,574	7,458,751	10,480,412	10,841,012	360,600	3.4%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	0.0%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	246,242	204,717	70,000	100,000	30,000	42.9%
Transfers in	2,130,000	3,831,000	1,834,000	2,894,000	1,060,000	57.8%
Total Revenues	2,376,242	4,035,717	1,904,000	2,994,000	1,090,000	57.2%
Other Financing Sources		173,222				
<u>Expenditures</u>						
Personal Services	-	-	-	-	-	0.0%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	1,230,921	56,018	157,000	157,000	-	0.0%
Capital Outlay	1,781,311	1,131,260	1,386,400	4,044,000	2,657,600	191.7%
Debt Service-Principal	-	-	-	-	-	0.0%
Debt Service-Interest & Other	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	3,012,232	1,187,278	1,543,400	4,201,000	2,657,600	172.2%
Other Financing Uses	93,833					
Change in Fund Balance	(729,823)	3,021,661	360,600	(1,207,000)	(1,567,600)	-434.7%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	7,458,751	10,480,412	10,841,012	9,634,012	(1,207,000)	-11.1%
Ending Fund Balance	\$ 7,458,751	\$ 10,480,412	\$ 10,841,012	\$ 9,634,012	\$ (1,207,000)	-11.1%
<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	3,012,232	1,187,278	1,543,400	4,201,000	2,657,600	172.2%
Total Expenditures	\$ 3,012,232	\$ 1,187,278	\$ 1,543,400	\$ 4,201,000	\$ 2,657,600	172.2%

Major Fund - Electric Utility
Combined Summary of Revenues and Expenses

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted	\$ 28,435,816	\$ 31,351,027	\$ 30,440,827	\$ 63,602,313	\$ 33,161,486	108.9%
Restricted	50,652,041	49,639,039	45,823,058	8,224,765	(37,598,293)	-82.1%
Beginning Fund Balance	79,087,857	80,990,066	76,263,885	71,827,078	(4,436,807)	-5.8%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	8,000	50,135	-	-	-	0.0%
Charges for services	79,206,029	79,999,053	82,009,467	82,363,453	353,986	0.4%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	3,665,402	2,645,096	651,015	634,135	(16,880)	-2.6%
Transfers in	162,097	162,097	162,097	162,097	-	0.0%
Total Revenues	83,041,528	82,856,381	82,822,579	83,159,686	337,107	0.4%
Other Financing Sources	1,356,123					
<u>Expenses</u>						
Personal Services	6,550,753	5,994,219	7,104,909	7,478,345	373,436	5.3%
Operating-Energy	55,264,614	51,517,039	58,775,678	57,949,173	(826,505)	-1.4%
Operating-All Other	7,373,463	7,994,854	8,988,772	8,878,675	(110,097)	-1.2%
Capital Outlay	6,909,491	10,855,266	7,270,000	9,398,000	2,128,000	29.3%
Debt Service-Principal	2,391,340	2,479,690	1,266,350	-	(1,266,350)	-100.0%
Debt Service-Interest & Other	174,609	76,364	35,327	-	(35,327)	-100.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	3,831,171	3,899,299	3,818,350	3,890,642	72,292	1.9%
Total Expenses	82,495,442	82,816,730	87,259,386	87,594,835	335,449	0.4%
Other Financing Uses		4,765,832				
Change in Fund Balance	1,902,209	(4,726,181)	(4,436,807)	(4,435,149)	1,658	0.0%
Unrestricted	31,351,027	30,440,827	63,602,313	59,167,164	(4,435,149)	-7.0%
Restricted	49,639,039	45,823,058	8,224,765	8,224,765	-	0.0%
Ending Fund Balance	\$ 80,990,066	\$ 76,263,885	\$ 71,827,078	\$ 67,391,929	\$ (4,435,149)	-6.2%
<u>Expenses by Division</u>						
Purchased Power	\$ 55,264,614	\$ 51,517,039	\$ 58,775,678	\$ 57,949,173	\$ (826,505)	-1.4%
Administration	11,508,733	11,625,368	10,482,816	9,335,440	(1,147,376)	-10.9%
Engineering	1,077,631	1,693,142	1,717,656	1,929,190	211,534	12.3%
Relay & Substations	796,187	1,148,009	2,363,917	2,686,678	322,761	13.7%
Construction & Maintenance	4,378,937	3,915,308	5,061,996	4,808,443	(253,553)	-5.0%
Capital Projects	3,604,995	4,242,268	3,639,000	4,824,000	1,185,000	32.6%
System Operations	1,619,560	1,712,730	1,820,659	2,842,096	1,021,437	56.1%
Transmission	2,995,956	5,652,985	1,470,500	1,461,000	(9,500)	-0.6%
Conservation & Renewables	301,583	342,466	519,988	517,123	(2,865)	-0.6%
Storeroom	220,157	227,366	251,450	258,515	7,065	2.8%
CARE	58,144	106,213	120,000	120,000	-	0.0%
Regulatory Compliance	668,943	633,836	1,035,726	863,177	(172,549)	-16.7%
Total Expenses	\$ 82,495,442	\$ 82,816,730	\$ 87,259,386	\$ 87,594,835	\$ 335,449	0.4%

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

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted	\$20,454,603	\$24,747,474	\$ 29,836,276	\$ 32,636,447	\$ 2,800,171	9.4%
Restricted	1,401,498	1,400,994	1,401,323	1,401,323	-	0.0%
Beginning Fund Balance	21,856,101	26,148,468	31,237,599	34,037,770	2,800,171	9.0%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for services	14,722,457	14,836,034	14,386,435	14,542,332	155,896	1.1%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	1,107,354	1,086,197	495,730	576,171	80,441	16.2%
Transfers in	-	-	-	-	-	0.0%
Total Revenues	15,829,811	15,922,231	14,882,165	15,118,503	236,337	1.6%
Other Financing Sources	116,996					
<u>Expenses</u>						
Personal Services	3,105,885	3,339,827	3,515,883	3,525,549	9,666	0.3%
Operating-Power	-	-	-	-	-	0.0%
Operating-All Other	3,655,420	3,780,954	4,274,263	4,312,676	38,413	0.9%
Capital Outlay	3,007,633	1,681,652	3,244,525	5,223,011	1,978,486	61.0%
Debt Service-Principal	1,668,660	1,730,310	883,650	-	(883,650)	-100.0%
Debt Service-Interest & Other	121,841	53,286	27,673	-	(27,673)	-100.0%
Grants to Others	-	12,925	10,000	10,000	-	0.0%
Transfers	95,000	126,000	126,000	126,000	-	0.0%
Total Expenses	11,654,439	10,724,954	12,081,994	13,197,236	1,115,242	9.2%
Other Financing Uses		108,146				
Change in Fund Balance	4,292,367	5,089,131	2,800,171	1,921,267	(878,905)	-31.4%
Unrestricted	24,747,474	29,836,276	32,636,447	34,557,714	1,921,267	5.9%
Restricted	1,400,994	1,401,323	1,401,323	1,401,323	-	0.0%
Ending Fund Balance	\$26,148,468	\$31,237,599	\$ 34,037,770	\$ 35,959,037	\$ 1,921,267	5.6%
<u>Expenses by Division</u>						
Administration	\$ 3,595,253	\$ 3,679,640	\$ 2,734,428	\$ 1,913,959	\$ (820,469)	-30.0%
Water Plant	2,089,008	2,135,036	1,580,284	1,676,579	96,295	6.1%
Pollution Control Plant	2,773,874	2,556,034	4,312,147	5,002,039	689,892	16.0%
Distribution & Collection	3,192,449	2,352,714	2,325,610	3,327,648	1,002,038	43.1%
Capital Projects	3,855	1,530	1,129,525	1,277,011	147,486	13.1%
Total Expenses	\$11,654,439	\$10,724,954	\$ 12,081,994	\$ 13,197,236	\$ 1,115,242	9.2%

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

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 21,756	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	5,620,110	7,335,824	9,448,950	9,882,594	433,644	4.6%
Beginning Fund Balance	5,641,866	7,335,824	9,448,950	9,882,594	433,644	4.6%
<u>Revenues</u>						
Taxes	2,701,007	2,514,083	2,570,799	2,549,853	(20,946)	-0.8%
Licenses & permits	-	-	-	-	-	0.0%
Intergovernmental	199,769	152,302	142,000	142,000	-	0.0%
Charges for services	-	-	-	-	-	0.0%
Fines & forfeitures	68,202	97,882	63,947	62,988	(959)	-1.5%
Interest & other	244,672	226,372	70,610	46,513	(24,097)	-34.1%
Transfers in	471,333	-	-	-	-	0.0%
Total Revenues	3,684,983	2,990,639	2,847,356	2,801,354	(46,002)	-1.6%
Other Financing Sources	100,797	9,032				
<u>Expenditures</u>						
Personal Services	55,737	62,486	46,632	47,795	1,163	2.5%
Operating-All Other	300,789	102,066	1,258,080	1,335,355	77,275	6.1%
Capital Outlay	196,738	149,890	595,000	923,000	328,000	55.1%
Debt Service-Principal	490,000	-	-	-	-	0.0%
Debt Service-Interest & Other	4,227	-	-	-	-	0.0%
Transfers	1,044,281	514,366	514,000	514,000	-	0.0%
Total Expenditures	2,091,772	828,809	2,413,712	2,820,150	406,438	16.8%
Other Financing Uses	50	48,772				
Change in Fund Balance	1,693,958	2,122,090	433,644	(18,796)	(452,440)	-104.3%
Restricted Fund Balance	-	-	-	-	-	0.0%
Unrestricted Fund Balance	7,335,824	9,448,950	9,882,594	9,863,798	(18,796)	-0.2%
Ending Fund Balance	\$ 7,335,824	\$ 9,457,914	\$ 9,882,594	\$ 9,863,798	\$ (18,796)	-0.2%
<u>Expenditures by Department:</u>						
Executive & Legislative	\$ 468	\$ 533	\$ 10,000	\$ -	\$ (10,000)	-100.0%
Parks & Recreation	278,925	157,530	341,493	563,667	222,174	65.1%
Public Works	548,891	471,749	730,132	731,995	1,863	0.3%
Police	106,859	48,613	60,587	300,288	239,701	395.6%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	-	-	-	-	-	0.0%
Human Resources	-	-	-	-	-	0.0%
Information Systems	-	-	-	-	-	0.0%
Non-Departmental	1,156,629	150,383	1,271,500	1,224,200	(47,300)	-3.7%
Total Expenditures	\$ 2,091,772	\$ 828,809	\$ 2,413,712	\$ 2,820,150	\$ 406,438	16.8%
<u>Expenditures by Fund:</u>						
Convention Development	\$ 133,552	\$ 15,156	\$ 196,493	\$ 418,667	\$ 222,174	113.1%
Court Cost Training	13,135	10,351	9,407	7,813	(1,594)	-16.9%
Local Option Gas Tax	548,891	471,749	730,132	731,995	1,863	0.3%
Half-cent Infrastructure Surtax	646,062	5,217	821,500	1,224,200	402,700	49.0%
Community Develop. Block Grant	142,366	142,366	142,000	142,000	-	0.0%
Radio Communication	468	533	10,000	109,595	99,595	996.0%
Justice Assistance Grant	57,403	8,964	-	-	-	0.0%
Tree Protection	3,008	8	3,000	3,000	-	0.0%
Law Enforcement Trust Fund	30,855	23,763	20,100	9,100	(11,000)	-54.7%
Equitable Sharing Fund	5,466	5,535	31,080	173,780	142,700	459.1%
1/2 Cent Sales Surtax Debt Service	494,310	-	-	-	-	0.0%
Infrastructure Capital Projects	6,782	145,167	450,000	-	(450,000)	-100.0%
Dog Park Project	9,475	-	-	-	-	0.0%
Total Expenditures	\$ 2,091,772	\$ 828,809	\$ 2,413,712	\$ 2,820,150	\$ 406,438	16.8%

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

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted Fund Balance	\$ 11,479,726	\$ 15,081,591	\$ 16,370,617	\$ 16,054,784	\$ (315,833)	-1.9%
Restricted Fund Balance	-	-	-	-	-	0.0%
Beginning Fund Balance	11,479,726	15,081,591	16,370,617	16,054,784	(315,833)	-1.9%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	15,204	4,927	-	-	-	0.0%
Charges for services	9,037,740	9,087,157	9,318,085	9,136,535	(181,550)	-1.9%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	1,401,897	1,334,187	892,252	889,996	(2,256)	-0.3%
Transfers in	150,000	35,800	-	-	-	0.0%
Total Revenues	10,604,841	10,462,071	10,210,337	10,026,531	(183,806)	-1.8%
Other Financing Sources	1,729,463	78,043				
<u>Expenditures</u>						
Personal Services	1,316,967	1,577,539	1,783,152	1,880,455	97,303	5.5%
Operating-Natural Gas	1,125,906	789,792	1,137,243	1,018,343	(118,900)	-10.5%
Operating-All Other	5,020,281	5,687,610	6,250,471	6,523,040	272,569	4.4%
Capital Outlay	845,381	709,550	983,000	1,572,884	589,884	60.0%
Debt Service-Principal	-	-	-	-	-	0.0%
Debt Service-Interest & Other	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	384,047	385,118	372,304	359,648	(12,656)	-3.4%
Total Expenditures	8,692,582	9,149,609	10,526,170	11,354,370	828,200	7.9%
Other Financing Uses	39,857	101,479				
Change in Fund Balance	3,601,865	1,289,026	(315,833)	(1,327,839)	(1,012,006)	320%
Unrestricted Fund Balance	15,081,591	16,370,617	16,054,784	14,726,945	(1,327,839)	-8.3%
Restricted Fund Balance	-	-	-	-	-	0.0%
Ending Fund Balance	\$ 15,081,591	\$ 16,370,617	\$ 16,054,784	\$ 14,726,945	\$ (1,327,839)	-8.3%
<u>Expenditures by Department:</u>						
Executive & Legislative	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
Finance	447,090	915,711	825,720	871,513	45,793	5.5%
Planning & Development	-	-	-	-	-	0.0%
Parks & Recreation	1,767,642	2,091,407	2,169,666	2,273,503	103,837	4.8%
Public Works	4,324,953	4,580,600	5,629,169	6,323,424	694,255	12.3%
Police	-	-	-	-	-	0.0%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	2,152,897	1,561,890	1,901,615	1,885,930	(15,685)	-0.8%
Human Resources	-	-	-	-	-	0.0%
Non-Departmental	-	-	-	-	-	0.0%
Total Expenditures	\$ 8,692,582	\$ 9,149,609	\$ 10,526,170	\$ 11,354,370	\$ 828,200	7.9%
<u>Expenditures by Fund:</u>						
Natural Gas Fund	\$ 2,152,897	\$ 1,561,890	\$ 1,901,615	\$ 1,885,930	\$ (15,685)	-0.8%
Stormwater Fund	775,343	734,341	1,682,066	2,214,977	532,911	31.7%
Sanitation Fund	3,549,610	3,846,259	3,947,103	4,108,447	161,344	4.1%
Golf Course Fund	1,767,642	2,091,407	2,169,666	2,273,503	103,837	4.8%
Lease Facilities Fund	447,090	915,711	825,720	871,513	45,793	5.5%
Total Expenditures	\$ 8,692,582	\$ 9,149,609	\$ 10,526,170	\$ 11,354,370	\$ 828,200	7.9%

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

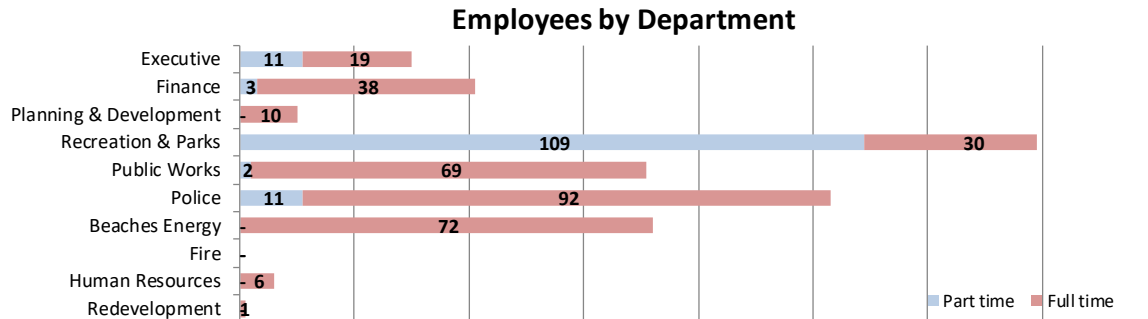
	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Unrestricted/unassigned	\$ 4,379,177	\$ 5,020,266	\$ 5,991,982	\$ 5,991,982	\$ -	0.0%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for services	12,240,641	12,661,855	13,150,034	13,622,837	472,803	3.6%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	156,205	135,894	-	-	-	0.0%
Transfers in	-	-	-	-	-	0.0%
Total Revenues	12,396,846	12,797,749	13,150,034	13,622,837	472,803	3.6%
Other Financing Sources	268,937	262,226				
<u>Expenditures</u>						
Personal Services	4,300,530	4,584,230	4,951,643	5,096,644	145,001	2.9%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,510,896	7,051,081	8,053,391	8,418,193	364,802	4.5%
Capital Outlay	16,750	115,883	75,000	38,000	(37,000)	-49.3%
Debt Service-principal	-	-	-	-	-	0.0%
Debt Service-interest & other	-	-	-	-	-	0.0%
Grants	-	-	-	-	-	0.0%
Transfers	50,000	70,000	70,000	70,000	-	0.0%
Total Expenditures	11,878,176	11,821,193	13,150,034	13,622,837	472,803	3.6%
Other Financing Uses	146,518	267,066				
Change in Fund Balance	641,089	971,716	-	-	-	0.0%
Unrestricted/unassigned	\$ 5,020,266	\$ 5,991,982	\$ 5,991,982	\$ 5,991,982	\$ -	0.0%
<u>Expenditures by Department:</u>						
Executive & Legislative	516,435	656,572	680,043	698,578	\$18,535	2.7%
Finance	4,501,363	4,738,181	5,120,166	5,452,962	332,796	6.5%
Planning & Development	-	-	-	-	-	0.0%
Parks & Recreation	-	-	-	-	-	0.0%
Public Works	-	-	-	-	-	0.0%
Police	-	-	-	-	-	0.0%
Fire	-	-	-	-	-	0.0%
Beaches Energy Services	789,916	936,019	978,375	909,963	(68,412)	-7.0%
Human Resources	4,917,177	4,280,191	5,215,212	5,213,796	(1,416)	0.0%
Information Systems	1,153,285	1,210,229	1,156,238	1,347,538	191,300	16.5%
Non-Departmental	-	-	-	-	-	0.0%
Total Expenditures	\$ 11,878,176	\$ 11,821,193	\$ 13,150,034	\$ 13,622,837	\$ 472,803	3.6%
<u>Expenditure by Fund</u>						
City Manager	516,435	656,572	680,043	698,578	\$ 18,535	2.7%
Finance	3,570,877	3,691,004	4,142,887	4,372,966	230,079	5.6%
Information Systems	1,153,285	1,210,229	1,156,238	1,347,538	191,300	16.5%
Human Resources	627,647	613,218	677,637	697,122	19,485	2.9%
Fleet Maintenance	646,199	737,660	601,879	663,664	61,785	10.3%
Meter Services	789,916	936,019	978,375	909,963	(68,412)	-7.0%
Operations & Maint. Facility	284,287	309,517	375,400	416,332	40,932	10.9%
Insurance & Risk Retention	4,289,529	3,666,973	4,537,575	4,516,674	(20,901)	-0.5%
Total Expenditures	\$ 11,878,176	\$ 11,821,193	\$ 13,150,034	\$ 13,622,837	\$ 472,803	3.6%

All Pension Funds
Combined Summary of Revenues and Expenses

	Actual 2019	Actual 2020	Original Budget 2021	Proposed Budget 2022	Increase (Decrease)	% Change
Restricted Fund Balance	\$ 92,621,429	\$ 94,997,543	\$ 102,342,361	\$ 107,203,237	\$ 4,860,876	4.7%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for services	-	-	-	-	-	0.0%
Fines & forfeitures	-	-	-	-	-	0.0%
Interest & other	10,492,812	15,557,798	12,862,437	12,756,478	(105,959)	-0.8%
Transfers in	-	-	-	-	-	0.0%
Total Revenues	10,492,812	15,557,798	12,862,437	12,756,478	(105,959)	-0.8%
Other Financing Sources	13,997	168,772				
<u>Expenditures</u>						
Personal Services	59,577	61,135	66,687	68,305	1,618	2.4%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,714,223	8,282,875	7,934,874	8,457,851	522,977	6.6%
Capital Outlay	-	-	-	-	-	0.0%
Debt Service-principal	-	-	-	-	-	0.0%
Debt Service-interest & other	-	-	-	-	-	0.0%
Grants	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	7,773,800	8,344,010	8,001,561	8,526,156	524,595	6.6%
Other Financing Uses	356,895	37,742				
Change in Fund Balance	2,376,114	7,344,818	4,860,876	4,230,322	(630,554)	-13.0%
Restricted Fund Balance	\$ 94,997,543	\$ 102,342,361	\$ 107,203,237	\$ 111,433,559	\$ 4,230,322	3.9%
<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	7,773,800	8,344,010	8,001,561	8,526,156	524,595	6.6%
Non-Departmental	-	-	-	-	-	0.0%
Total Expenditures	\$ 7,773,800	\$ 8,344,010	\$ 8,001,561	\$ 8,526,156	\$ 524,595	6.6%
<u>Expenditures by Fund:</u>						
Pension Fund-General	\$ 4,871,227	\$ 5,671,727	\$ 5,079,836	\$ 5,476,233	\$ 396,397	7.8%
Pension Fund-Police	1,834,341	1,417,387	1,918,418	1,919,189	771	0.0%
Pension Fund-Fire	1,068,232	1,254,896	1,003,307	1,130,734	127,427	12.7%
Total Expenditures	\$ 7,773,800	\$ 8,344,010	\$ 8,001,561	\$ 8,526,156	\$ 524,595	6.6%

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

	Actual 2019	Actual 2020	Actual 2021	Budget 2022				Payroll Budget
				Part time	Full time	Total	FTEs	
Executive								
City Council	7	7	7	7	0	7	0.0	\$ 127,698
City Manager	3	4	4	0	4	4	4.0	614,558
City Attorney	0	1	2	0	2	2	2.0	317,587
City Clerk	4	4	4	1	4	5	4.5	352,970
Information Systems	0	0	6	0	8	8	7.8	885,619
Fire Marshal	0	0	2	3	1	4	1.6	198,619
	14	16	25	11	19	30	19.9	2,497,051
Finance								
Accounting	9	9	10	2	8	10	8.9	938,430
Utility Billing	18	19	19	1	20	21	19.1	966,997
Business Analysis	0	0	2	0	1	1	1.0	118,931
Information Systems	8	8	0	0	0	0	0.0	0
Purchasing Admin.	3	3	3	0	3	3	3.0	325,518
Building Maintenance	2	2	2	0	2	2	2.0	170,274
Lease Facilities (Tech.)	0	0	0	0	0	0	1.6	108,905
O & M Facility	1	1	1	0	1	1	1.0	72,424
Storeroom	3	3	3	0	3	3	0.0	0
	44	45	40	3	38	41	36.6	2,701,479
Planning & Development								
Planning and Development	2	2	3	0	3	3	2.7	255,079
Building Inspection	6	6	6	0	6	6	6.0	535,727
Code Enforcement	2	2	1	0	1	1	1.2	95,586
	10	10	10	0	10	10	9.9	886,392
Recreation & Parks								
Administration	6	5	5	0	4	4	3.5	352,677
Ocean Rescue	87	87	87	84	3	87	18.7	710,283
Grounds Maintenance	9	9	9	0	9	9	8.3	645,087
Cemetery Maintenance	0	0	0	0	0	0	1.2	77,879
Tennis	3	3	5	4	1	5	2.0	93,863
Carver Center	3	3	3	1	2	3	2.5	144,609
Special Events	1	1	1	0	1	1	1.0	75,630
Golf Course	27	27	30	20	10	30	19.3	1,070,796
	136	135	140	109	30	139	56.5	3,170,824
Public Works								
Administration	7	7	8	1	8	9	2.2	238,783
Water Plant	13	13	13	0	13	13	13.4	1,049,579
Pollution Control Plant	15	16	16	0	15	15	16.4	1,161,539
Distribution and Collection	14	14	14	0	15	15	15.8	1,075,648
Stormwater	0	0	0	0	0	0	3.2	300,815
Sanitation	2	3	3	0	3	3	4.6	399,939
Street Maintenance	16	16	15	0	15	15	13.4	1,055,411
Local Option Gas Tax	1	1	1	1	0	1	0.8	47,795
	68	70	70	2	69	71	69.8	5,329,509



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

	Actual 2019	Actual 2020	Actual 2021	Budget 2022				Payroll Budget
				Part time	Full time	Total	FTEs	
Police								
Administration	4	4	4	0	4	4	4.0	646,855
Records	4	4	4	0	4	4	4.0	245,946
Investigations	14	14	14	0	14	14	14.0	1,543,398
Patrol	40	40	40	0	40	40	40.0	4,110,234
Communications	11	11	11	0	11	11	11.0	985,065
Services	17	17	17	10	7	17	10.2	696,104
Part-time Officers	0	0	0	0	0	0	1.6	81,303
Parking	1	1	1	0	1	1	2.2	121,205
Volunteer Programs	0	0	1	1	0	1	0.5	19,895
Downtown Policing	11	11	11	0	11	11	11.0	1,084,564
Law Enforcement Trust Fund	1	1	0	0	0	0	0.0	0
	103	103	103	11	92	103	98.5	9,534,569
Beaches Energy								
Administration	4	4	4	0	4	4	4.0	477,723
Engineering	8	8	8	0	8	8	8.0	1,004,490
Relay & Substations	6	7	7	0	7	7	7.0	740,678
Construct. & Maint.	31	30	30	0	31	31	31.0	3,427,143
System Operations	10	11	11	0	10	10	10.0	1,295,596
Storeroom	0	0	0	0	0	0	3.0	223,165
Conservation & Renewables	0	0	0	0	0	0	2.0	146,873
Regulatory Compliance	1	1	1	0	1	1	1.0	162,677
Meter Services	12	11	11	0	11	11	11.0	709,476
	72	72	72	0	72	72	77.0	8,187,821
Fire								
Fire / Rescue, Safety Services	31	31	0	0	0	0	0.0	680,045
Human Resources								
Personnel Administration	6	6	6	0	6	6	5.1	446,817
Insurance	0	0	0	0	0	0	0.3	17,874
Pension Administration	0	0	0	0	0	0	0.6	68,305
	6	6	6	0	6	6	6.0	532,996
Redevelopment	0	0	1	0	1	1	2.8	362,284
Total Authorized Positions	484	488	467	136	337	473	375.0	\$ 33,882,970
Total Authorized Positions FY2021				134	333	467		
Converted 2 PT positions to 1 FT position in Parks Admin				(2)	1	(1)		
PW reorg: elimination of D&C Superintendent					(1)	(1)		
PW reorg: addition of a Streets & D&C Deputy Superintendent					1	1		
Eliminated Associate Business Analyst					(1)	(1)		
Eliminated unfunded Deputy Fire Marshal					(1)	(1)		
Added CIO position					1	1		
Added 1 IT/OT position in BES SCADA					1	1		
Added 3 PT Deputy Fire Marshal positions				3		3		
Added 1 Equipment Operator position to PW D&C					1	1		
Added 2 positions to Utility Billing for ERP implementation					2	2		
Added 1 PT position to City Clerk's Office				1		1		
Total Authorized Positions FY2022				136	337	473		

Denotes divisions operating in the General Fund

**Capital Outlay Detail by Department
Fiscal Year 2022**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Total
<u>Executive & Legislative</u>					
1/2-cent Sales Surtax Fund (Better Jacksonville Beach)					
New sidewalks	\$ 70,000			\$ 70,000	
Penman Road Commercial Area Impr, design	400,000				400,000
General Capital Projects					
Major building systems replacement projects	1,055,000				1,055,000
IT Systems Master Plan		850,000			850,000
Annual computer replacement plan				93,000	93,000
Utility Billing Equipment replacement		50,000			50,000
Time clock replacements		56,000			56,000
Parks Maintenance projects	540,000				540,000
Police vehicle replacement program		14,000	246,000		260,000
RMS CAD replacement	100,000				100,000
Radio replacement program		30,000			30,000
Non-ADA Dunewalkover replacement	200,000				200,000
Water, sewer & stormwater project 10th St S	810,000				810,000
Total Non-Departmental	\$ 3,175,000	\$ 1,000,000	\$ 246,000	\$ 93,000	\$ 4,514,000
<u>Community Redevelopment</u>					
Downtown Redevelopment					
Road & infrastructure improvements					
Downtown Phases 3C & 3D	4,843,500				4,843,500
Dune Walkovers	500,000				500,000
Beach Outfalls	200,000				200,000
Southend Redevelopment					
Road & infrastructure improvements (including reuse, landscaping, irrigation and stormwater)	3,032,000				3,032,000
South Beach Park Improvements	1,563,400				1,563,400
Total Redevelopment	\$ 10,138,900	\$ -	\$ -	\$ -	\$ 10,138,900
<u>Beaches Energy Services</u>					
Engineering					
BES / City Communication Infrastructure	413,000				413,000
Advanced Smart Grid Infrastructure		300,000			300,000
Infrared and power quality monitors		30,000			30,000
Relay & Substation Distribution					
Replace one Ford F150 XL (2010-#258)			35,000		35,000
Substation 26KV breaker & relay upgrades	427,000				427,000
Substation battery bank replacement	55,000				55,000
Substation capacitor bank relay upgrades	40,000				40,000
Motor switch replacement	238,000				238,000
Transmission line protective relay upgrade	250,000				250,000
Transmission differential protective relay upgrade	460,000				460,000
230kV & 138kV circuit breaker upgrades	126,000				126,000
Construction & Maintenance					
Replace one High-top van (1993-#240)			60,000		60,000
Capital Improvements					
Projects for system growth/maintenance	1,290,000				1,290,000
Major replacement & storm hardening projects	3,534,000				3,534,000
System Operations					
Outage management system	150,000				150,000
Distribution management system	50,000				50,000
Regulatory Cyber & Physical Security	100,000				100,000
Building renovations	250,000				250,000
SCADA furniture upgrade		110,000			110,000
SCADA video wall		360,000			360,000
Transmission					
Transmission line hardware renew/replace	1,100,000				1,100,000
Regulatory Compliance					
Cyber physical security	20,000				20,000
Total Electric Fund	8,503,000	800,000	95,000	-	9,398,000
Natural Gas					
Natural Gas Distribution System	150,000				150,000
Total Beaches Energy Services	\$ 8,653,000	\$ 800,000	\$ 95,000	\$ -	\$ 9,548,000

**Capital Outlay Detail by Department
Fiscal Year 2022**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Total
<u>Administration & Finance Departments</u>					
Planning & Development					
Replace one Jeep Patriot (2015-#402)			30,000		30,000
Property & Procurement					
Replace one Ford F150 (2007-#312)			38,000		38,000
Total Finance	\$ -	\$ -	\$ 68,000	\$ -	\$ 68,000
<u>Police</u>					
Equitable Sharing Fund					
Replace SWAT vehicle			153,000		153,000
Total Police	\$ -	\$ -	\$ 153,000	\$ -	\$ 153,000
<u>Parks and Recreation</u>					
Recreation Admin					
Replace one Chevy Silverado (2015-#601)			34,000		34,000
Ocean Rescue					
Replace one Chevy Silverado (2015-#606)			34,000		34,000
Grounds Maintenance					
Replace one groundsmaster mower		30,000			30,000
Convention Development					
Urban Trails project	300,000				300,000
Golf Course					
Replace one greens spray rig		45,000			45,000
Pro Shop Improvements	50,000				50,000
Range Tee Improvements	25,000				25,000
Routing and Safety Improvements	40,000				40,000
Total Parks & Recreation	\$ 415,000	\$ 75,000	\$ 68,000	\$ -	\$ 558,000
<u>Public Works</u>					
Streets					
Replace one Ford F150 (2010-#565)			40,000		40,000
PW replacement structure at O&M	100,000				100,000
Total General Fund Streets	\$ 100,000	\$ -	\$ 40,000	\$ -	\$ 140,000
Distribution and Collection					
Replace one Ford F250 (2011-#590)			43,000		43,000
PW replacement structure at O&M	300,000				300,000
Computer for new hire				2,000	2,000
Water main replacement projects	500,000				500,000
Water, sewer and stormwater project 10th St S	640,000				640,000
Pollution Control					
Sewer rehab improvements-lift stations	445,000				445,000
Chlorine conversion	75,000				75,000
Wastewater treatment facility improvements	1,750,000				1,750,000
Water Plant					
Replace one Ford F150 (2011-#593)			38,000		38,000
Chlorine conversion	28,000				28,000
Water Plant improvement program	125,000				125,000
Capital Projects					
Relocate/Rebuild lift stations #7 & #8 and demolish #	1,000,000				1,000,000
Downtown Phases 3C	277,011				277,011
Total Water & Sewer	\$ 5,140,011	\$ -	\$ 81,000	\$ 2,000	\$ 5,223,011
Stormwater					
Replace Acme Trailer-mounted 8"/10" pump (2001-#ST95)		95,000			95,000
Water, sewer and stormwater project 10th St S	380,000				380,000
Stormwater collection & treatment improvements	747,884				747,884
Total Stormwater	\$ 1,127,884	\$ 95,000	\$ -	\$ -	\$ 1,222,884
Sanitation					
Replace one Ford F150 (2010-#555)			40,000		40,000
Total Public Works	\$ 6,367,895	\$ 95,000	\$ 161,000	\$ 2,000	\$ 6,625,895
Total Projects Funded:	\$ 28,749,795	\$ 1,970,000	\$ 791,000	\$ 95,000	\$ 31,605,795

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.

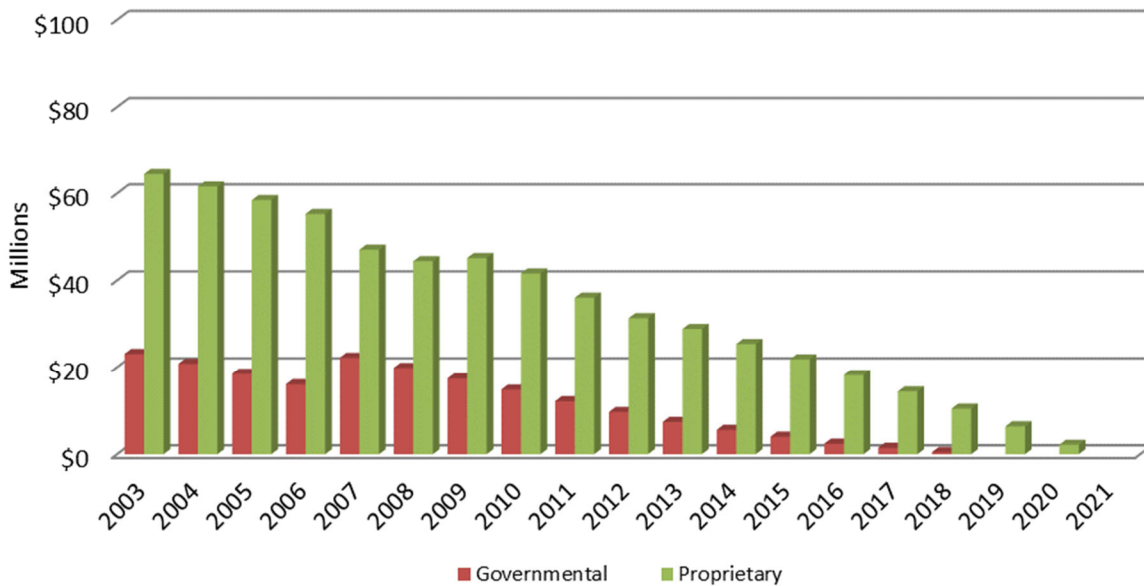
***Debt Limit
Requirement***

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.

	2017	2018	2019	2020	2021	2022
Principal paid	\$4,755,000	\$4,905,000	\$4,550,000	\$4,210,000	\$2,150,000	\$0
Interest paid	\$596,491	\$462,874	\$304,927	\$128,900	\$43,000	\$0
Outstanding Debt	\$15,815,000	\$10,910,000	\$6,360,000	\$2,150,000	\$0	\$0

The City refinanced its existing debt and paid down principal when it was economically advantageous. 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 became 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 had 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

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	2022 Budget
General	Transfers from operating funds; grants; interest	Major repairs and replacements.	\$4,201,000
½ Cent Infrastructure Surtax	Receipts from 1/2-Cent Infrastructure Surtax	Debt service payments on bonds; new roads and sidewalks (when funds are available).	\$1,224,200
			\$5,425,200

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 was paid off on 10/1/2020, the City is now debt free. Each of the two utilities operates as a major fund for financial statement purposes.

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-FY2022		To:		
From:	General Fund	General Capital Projects	Beaches Energy	Total
<u>General Fund</u>				
Building security improvements		\$150,000		
Police vehicle reserve		\$200,000		
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		
RMS and CAD replacement		\$100,000		
Dune walkover replacement		\$200,000		
Building renovations resulting from space needs analysis		\$750,000		
Total:		\$2,425,000		\$2,425,000
<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	\$3,707,642			\$3,707,642
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	\$107,551			\$107,551
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
	\$4,329,193	\$2,894,000	\$162,097	\$7,385,290



Capital Improvement Plan: FY2022-2026

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.

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 bimonthly to monitor the progress of each ongoing project, identify possible future projects, and to resolve early any problems that may arise.

Capital Improvement Plan: FY2022-2026

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.

Summary by Department	Page 189
Beaches Energy Services	Page 190
Administration & Finance	Page 217
Police	Page 230
Parks & Recreation	Page 237
Community Redevelopment Agency	Page 246
Public Works	Page 256

Capital Improvement Plan: FY2022-2026

CIP Summary, All Departments		2022	2023	2024	2025	2026	Total
Funding Sources:							
General Fund Operating Revenues	001	\$ 268,000	\$ 154,000	\$ 142,000	\$ 125,000	\$ 134,000	\$ 823,000
Convention Development Fund	130	300,000	300,000	300,000	300,000	300,000	1,500,000
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	1,220,000	820,000	820,000	1,070,000	820,000	4,750,000
Downtown Redevelopment Tax Increment Fund	181	5,543,500	5,815,000	4,914,000	1,465,000	800,000	18,537,500
Southend Redevelopment Tax Increment Fund	182	4,700,400	4,071,400	1,256,000	4,767,000	140,000	14,934,800
General Capital Projects Fund	315	4,094,000	2,960,000	1,511,600	4,489,000	4,894,000	17,948,600
1/2 Cent Infrastructure Surtax Bond Proceeds	317	-	863,500	3,000,000	-	-	3,863,500
Beaches Energy Services Operating Revenues	410	10,048,000	10,159,000	8,218,000	6,670,000	7,035,000	42,130,000
Natural Gas Fund	411	150,000	155,000	160,000	165,000	170,000	800,000
Water & Sewer Utility Operating Revenues	420	5,548,011	6,423,000	1,460,000	1,600,000	3,455,000	18,486,011
Stormwater Operating Revenues	423	1,517,884	3,240,308	4,624,462	3,972,077	995,000	14,349,731
Sanitation Fund	430	40,000	170,000	-	290,000	-	500,000
Golf Course Fund	440	160,000	280,000	210,000	135,000	175,000	960,000
Meter Division-Internal Service Charges	541	-	-	-	35,000	35,000	70,000
Operations & Maint. Internal Service Charges	550	38,000	-	-	-	-	38,000
Federal Equitable Sharing Fund	631	153,000	-	-	-	-	153,000
Total CIP Funding Sources - All Departments		34,090,795	35,721,208	26,926,062	25,393,077	19,263,000	141,394,142
Expenses:							
Beaches Energy Services		\$ 10,198,000	\$ 10,314,000	\$ 8,378,000	\$ 6,870,000	\$ 7,240,000	\$ 43,000,000
Administration and Finance Departments		2,222,000	397,000	377,600	3,630,000	4,079,000	10,705,600
Police Department		543,000	1,273,000	549,000	409,000	414,000	3,188,000
Parks & Recreation Department		1,098,000	1,050,000	940,000	765,000	565,000	4,418,000
Community Redevelopment Agency		10,618,795	11,692,208	9,484,462	8,459,077	940,000	41,194,542
Public Works Department		9,411,000	10,995,000	7,197,000	5,260,000	6,025,000	38,888,000
Total CIP - All Departments		\$ 34,090,795	\$ 35,721,208	\$ 26,926,062	\$ 25,393,077	\$ 19,263,000	\$ 141,394,142

Capital Improvement Plan: FY2022-2026

Beaches Energy Services		2022	2023	2024	2025	2026	Total
Funding Sources:							
Beaches Energy Services Operating Revenues	410	\$ 10,048,000	\$ 10,159,000	\$ 8,218,000	\$ 6,670,000	\$ 7,035,000	\$ 42,130,000
Meter Division-Internal Service Charges	541	-	-	-	35,000	35,000	70,000
Natural Gas Fund	411	150,000	155,000	160,000	165,000	170,000	800,000
Total CIP Funding Sources		\$10,198,000	\$10,314,000	\$8,378,000	\$6,870,000	\$7,240,000	\$43,000,000
Expenses:							
	Fund						
Engineering:							
Power Quality Monitor	410	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Advanced Smart Grid Infrastructure	410	300,000	310,000	320,000	330,000	-	1,260,000
BES/City Communication Infrastructure	410	413,000	428,000	443,000	-	-	1,284,000
		743,000	738,000	763,000	330,000	-	2,574,000
Construction & Maintenance:							
Vehicle Replacement Program	410	60,000	700,000	400,000	445,000	790,000	2,395,000
Storage Structure	410	-	-	-	-	-	-
		60,000	700,000	400,000	445,000	790,000	2,395,000
Electric Capital Projects:							
Infrastructure to Support System Growth	410	1,290,000	1,331,000	1,373,000	1,416,000	1,461,000	6,871,000
Major Replacement Projects	410	3,534,000	2,649,000	2,115,000	2,182,000	2,252,000	12,732,000
		4,824,000	3,980,000	3,488,000	3,598,000	3,713,000	19,603,000
System Operations:							
Outage Management System	410	150,000	130,000	300,000	-	-	580,000
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
SCADA Furniture Upgrade	410	110,000	-	-	-	-	110,000
SCADA Video Wall	410	360,000	-	-	-	-	360,000
		1,020,000	555,000	425,000	100,000	100,000	2,200,000
Relay / Substations:							
Vehicle Replacement Program	410	35,000	-	-	-	-	35,000
Subst. 26kV Breaker & Relay Upgrades	410	427,000	-	441,000	-	456,000	1,324,000
Subst. Battery Bank Replacement	410	55,000	-	58,000	61,000	65,000	239,000
Subst. Capacitor Bank Relay Upgrades	410	40,000	-	42,000	-	-	82,000
Substation Transformers	410	-	1,500,000	-	-	-	1,500,000
Motor Switch Replacement	410	238,000	-	245,000	-	-	483,000
Trans. Line Protective Relay Upgrades	410	250,000	258,000	266,000	-	-	774,000
Trans. Differential Protect. Relay Upgrd.	410	460,000	240,000	252,000	262,000	-	1,214,000
230kV & 138kV Circuit Breaker Upgrades	410	126,000	385,000	-	-	-	511,000
		1,631,000	2,383,000	1,304,000	323,000	521,000	6,162,000
Transmission:							
Transmission Line Hardware Renewal and	410	1,100,000	1,133,000	1,168,000	1,204,000	1,241,000	5,846,000
		1,100,000	1,133,000	1,168,000	1,204,000	1,241,000	5,846,000
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		10,048,000	10,159,000	8,218,000	6,670,000	7,035,000	42,130,000
Natural Gas Fund:							
Natural Gas Distribution System	411	150,000	155,000	160,000	165,000	170,000	800,000
Total CIP - Natural Gas		150,000	155,000	160,000	165,000	170,000	800,000
Meter Division Internal Service Fund:							
Vehicle Replacement Program	541	-	-	-	35,000	35,000	70,000
Total CIP - Meter Division		-	-	-	35,000	35,000	70,000
Total CIP - Beaches Energy Services		\$10,198,000	\$10,314,000	\$8,378,000	\$6,870,000	\$7,240,000	\$43,000,000

Capital Improvement Plan: FY2022-2026

Project Title: Vehicle Replacement Program

Department/Division: Beaches Energy Services / All Divisions

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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

Division	Veh #	Year	Description	FY2022	FY2023	FY2024	FY2025	FY2026
Relay	258	2010	Ford F150 XL	\$35,000				
C&M	240	1993	High-top Van	\$60,000				
C&M	215	2013	Digger Derrek 6X6		\$400,000			
C&M	218	2013	55ft Bucket Truck 4X4		\$300,000			
C&M	214	2014	40ft Bucket Truck 4X4			\$200,000		
C&M	238	2014	40ft Bucket Truck 4X4			\$200,000		
C&M	254	2015	Freightliner C5045				\$400,000	
C&M	284	2015	Chevy 2500 4WD				\$45,000	
Meter	293	2015	Chevy 1500 4WD				\$35,000	
C&M	205	2016	Chevy Silverado 2500 4X4					\$45,000
C&M	212	2016	55ft Bucket Truck 4X4					\$300,000
C&M	219	2016	Chevy Silverado 2500 4X4					\$45,000
C&M	237	2016	Freight M2-106 4X4					\$400,000
Meter	287	2016	GMC Sierra 1500 4X4					\$35,000
			Totals	\$95,000	\$700,000	\$400,000	\$480,000	\$825,000

Vehicle Replacement Summary:

Division	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Relay & Substation	\$35,000					\$35,000
Construction & Maintenance	\$60,000	\$700,000	\$400,000	\$445,000	\$790,000	\$2,395,000
Meter Services				\$35,000	\$35,000	\$70,000
Total	\$95,000	\$700,000	\$400,000	\$480,000	\$825,000	\$2,500,000

Capital Improvement Plan: FY2022-2026

Project Title: Advanced Smart Grid Infrastructure

Department/Division: Beaches Energy Services / Engineering

City Priorities, Goals and Initiatives: Improve the community's resiliency to storms (P3.G2.I2)

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 (factoring inflation) 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	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Smart Switching Devices (5 units)	\$250,000	\$258,000	\$266,000	\$274,000		\$1,048,000
Sensors	\$50,000	\$52,000	\$54,000	\$56,000		\$212,000
Total	\$300,000	\$310,000	\$320,000	\$330,000		\$1,260,000

Capital Improvement Plan: FY2022-2026

Project Title: BES/City Communication Infrastructure

Department/Division: Beaches Energy Services / Engineering

City Priorities, Goals and Initiatives: Provide adequate public safety for all residents, businesses, and visitors (P1.G1.I1)

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	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Fiber Infrastructure Expansion	\$206,000	\$213,000	\$220,000			\$639,000
Upgrading Existing Fluid Mesh System	\$52,000	\$54,000	\$56,000			\$162,000
Expanding Fluid Mesh System	\$52,000	\$54,000	\$56,000			\$162,000
Electric Distribution Communication System	\$103,000	\$107,000	\$111,000			\$321,000
Total	\$413,000	\$428,000	\$443,000			\$1,284,000

Capital Improvement Plan: FY2022-2026

Project Title: Infrastructure to Support System Growth and Maintenance

Department/Division: Beaches Energy Services / Capital Improvements

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City Infrastructure (P1.G3.I1)

Project Description and Reason Necessary:

- **Transformers:** Transformers necessary for replacement or expansions to facilities.
- **Electric Meters (New and replacement):** Meters for residential and commercial customers.
- **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 total 5,613.
- **Residential and Commercial Improvements:** Materials for the installation of new or upgraded residential or commercial improvements.
- **Trouble Call and Miscellaneous:** Materials such as wire, cable, poles, insulators, conduits, etc. necessary for the replacement of failed equipment or small capital improvements.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Transformers	\$567,000	\$585,000	\$603,000	\$622,000	\$641,000	\$3,018,000
Electric Meters	\$52,000	\$54,000	\$56,000	\$58,000	\$60,000	\$280,000
Streetlights	\$155,000	\$160,000	\$165,000	\$170,000	\$176,000	\$826,000
Residential and Commercial	\$361,000	\$372,000	\$384,000	\$396,000	\$408,000	\$1,921,000
Trouble Calls and Miscellaneous	\$155,000	\$160,000	\$165,000	\$170,000	\$176,000	\$826,000
Total	\$1,290,000	\$1,331,000	\$1,373,000	\$1,416,000	\$1,461,000	\$6,871,000

Capital Improvement Plan: FY2022-2026

Project Title: Major Replacement Projects

Department/Division: Beaches Energy Services / Capital Improvements

City Priorities, Goals and Initiatives: Improve the community's resiliency to storms (P3.G2.I2)

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

2022

Overhead to Underground Conversion (Isabella and St. Augustine Blvd to 35th Ave S.) - \$1,000,000: Convert existing wood pole lines underground at Isabella Blvd from Jacksonville Drive to Osceola Avenue and underground the laterals from St Augustine Blvd to 35th Ave South, east of A1A. (Project re-budgeted from FY2021 CIP)

Beach Blvd Loop - \$600,000: Convert overhead lines along 20th Street North and along Beach Blvd in front of Beach Marine to underground. This project also includes a new underground line along the south side of Beach Blvd from Hopson Road to Adventure Landing to create a loop system for the new underground lines.

Overhead to Underground Conversion (Solana Road) - \$550,000: Replace existing wood pole lines along Solana Road with underground lines from Powerline Road to SR A1A.

2023

Overhead to Underground Conversion (Arden Way and Tanglewood Road Area) - \$600,000: Replace existing wood pole lines with underground lines.

Overhead to Underground Conversion (Area West of Penman Road between 2nd Avenue North & 12th Avenue North) - \$620,000: Replace existing wood pole lines with underground lines.

2024

Overhead to Underground Conversion (Area East of Penman Road between 13th Avenue North & 20th Avenue North) - \$640,000: Replace existing wood pole lines with underground lines.

2025

Overhead to Underground Conversion (Area East of Penman Road between 8th Avenue North & 13th Avenue North) - \$660,000: Replace existing wood pole lines with underground lines.

Capital Improvement Plan: FY2022-2026

2026

Overhead to Underground Conversion (Areas in Neptune Beach) - \$680,000: The areas in Neptune Beach to be converted from OH to UG is West of 3rd Street from Seagate Ave to Florida Blvd., throughout the boundaries of Florida Blvd West to 3rd Street to include Bay, Pine and Oak Streets. We will target sporadic areas west of 5th Street between Oleander Street & Florida Blvd.

Annual Projects

Convert Overhead Lines to Underground: 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 and Other System Improvements: 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. Other system improvement projects will be included as needed.

Distribution Renewal and Replacement Plan: Replacement of underground secondary connection boxes/blocks, overhead service cable/connections, and overhead/underground arrestors, insulators, etc.

Distribution Automation Plan: Install gang operated switches to improve sectionalizing of power lines and provide faster power restoration.

Switch Gear Replacement: 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: 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: FY2022-2026

Summary of Major Replacement Projects:

Storm Hardening Plan	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Overhead to underground conversion (Isabella and St. Augustine Blvd to 35 th Ave S.)	\$1,000,000					\$1,000,000
Beach Blvd Loop	\$600,000					\$600,000
Overhead to underground conversion (Solana Rd.)	\$550,000					\$550,000
Overhead to underground conversion (Arden Way and Tanglewood Rd. area)		\$600,000				\$600,000
Overhead to underground conversion (Area West of Penman Road between 2nd Avenue North & 12th Avenue North)		\$620,000				\$620,000
Overhead to underground conversion (Area East of Penman Road between 13th Avenue North & 20th Avenue North)			\$640,000			\$640,000
Overhead to underground conversion (Area East of Penman Road between 8th Avenue North & 13th Avenue North)				\$660,000		\$660,000
Overhead to underground conversion (Areas in Neptune Beach)					\$680,000	\$680,000
Subtotal	\$2,150,000	\$1,220,000	\$640,000	\$660,000	\$680,000	\$5,350,000

Annual Projects	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Convert Overhead Lines to Underground	\$213,000	\$220,000	\$227,000	\$234,000	\$242,000	\$1,136,000
Cable Replacement Plan	\$584,000	\$602,000	\$621,000	\$640,000	\$660,000	\$3,107,000
Distribution Renewal and Replacement Plan	\$107,000	\$111,000	\$115,000	\$119,000	\$123,000	\$575,000
Distribution Automation Plan	\$107,000	\$111,000	\$115,000	\$119,000	\$123,000	\$575,000
Switch Gear Replacement	\$160,000	\$165,000	\$170,000	\$176,000	\$182,000	\$853,000
Electric Relocations Required by FDOT and Public Works Relocation Projects	\$213,000	\$220,000	\$227,000	\$234,000	\$242,000	\$1,136,000
Subtotal	\$1,384,000	\$1,429,000	\$1,475,000	\$1,522,000	\$1,572,000	\$7,382,000

Total - Major Replacement Projects	\$3,534,000	\$2,649,000	\$2,115,000	\$2,182,000	\$2,252,000	\$12,732,000
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Capital Improvement Plan: FY2022-2026

Project Title: Outage Management System

Department/Division: Beaches Energy Services / System Operations

City Priorities, Goals and Initiatives: Connect with our Citizens and Customers (P4.G1.I1)

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, which is an existing cost already.

Mobile Deployment Solution: In order to allow for the most accurate and timely information to and from the field, Beaches Energy needs to explore a mobile deployment solution. This includes the devices in the field used to receive and transmit data, the means for those devices to communicate, and vehicle location data. This will allow the operators to make sound decisions when assigning tickets to crews. The desire is to utilize existing software to do so, but we may have to utilize a software vendor that already has developed a solution

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
SCADA integration*	\$100,000					\$100,000
Implementation Development		\$30,000				\$30,000
Mobile Deployment			\$250,000			\$250,000
External Communication	\$50,000	\$100,000	\$50,000			\$200,000
Total	\$150,000	\$130,000	\$300,000			\$580,000

**Project re-budgeted from FY2021 CIP*

Capital Improvement Plan: FY2022-2026

Future Operating Budget Impact:

	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Small Utility License ELA+	\$49,000	\$51,000	\$53,000	\$55,000	\$57,000	\$265,000
SBS AUD Licensing	\$13,000	\$14,000	\$15,000	\$16,000	\$17,000	\$75,000
Software Maint. for Customer Interface	\$17,000	\$18,000	\$19,000	\$20,000	\$21,000	\$95,000
Total	\$79,000	\$83,000	\$87,000	\$91,000	\$95,000	\$435,000

Capital Improvement Plan: FY2022-2026

Project Title: Distribution Management System

Department/Division: Beaches Energy Services / System Operations

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

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, 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	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Distribution Management System	\$50,000	\$300,000				\$350,000

Future Operating Budget Impact:

	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
System Software Licensing, Support & Upgrades		\$24,000				\$24,000

Capital Improvement Plan: FY2022-2026

Project Title: Regulatory Cyber & Physical Security

Department/Division: Beaches Energy Services / System Operations

City Priorities, Goals and Initiatives: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I2)

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	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Cyber & Physical Security	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000

Capital Improvement Plan: FY2022-2026

Project Title: Renovations at System Operations Building

Department/Division: Beaches Energy Services / System Operations

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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 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	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
System Operations Building Remodel	\$250,000	25,000	\$25,000			\$300,000

Capital Improvement Plan: FY2022-2026

Project Title: SCADA Furniture Upgrade

Department/Division: Beaches Energy Services / System Operations

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

Project Description and Reason Necessary:

Beaches Energy is preparing for the purchase and implementation of an Outage Management System (OMS). The OMS will provide our system operators and dispatchers with many applications that will help streamline the outage response process. Currently, the office furniture is made of plastic and cannot accommodate the weight of the monitors needed to utilize the OMS applications. New furniture unify the OMS system equipment and improve our customer service.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	Total
SCADA/OMS Furniture*	\$110,000					\$110,000

**Project re-budgeted from FY2020 CIP*

Capital Improvement Plan: FY2022-2026

Project Title: System Operations Video Wall

Department/Division: Beaches Energy Services / System Operations

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

Project Description and Reason Necessary:

Beaches Energy is preparing for the purchase and implementation of an Outage Management System (OMS). Currently the only equipment capable of enlarging our entire SCADA map onto one screen is an over-head NEC Projector that projects an image onto a pull-down screen. Technologically speaking, this equipment is antiquated (over fifteen years old) with parts that are no longer available.

Current control room video walls allow for a wide-area system overview and the ability for multiple screens to be displayed onto the same wall. This gives system operators visualization tools that are essential to quick and safe decision-making during emergency situations.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	Total
SCADA/OMS Video Wall	\$360,000					\$360,000

**Project re-budgeted from FY2020 CIP*

Future Operating Budget Impact:

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Annual warranty		\$36,000	\$36,000	\$36,000	\$36,000	\$144,000

Capital Improvement Plan: FY2022-2026

Project Title: Substation 26kV Breaker & Relay Upgrades

Department/Division: Beaches Energy Services / Substation Distribution

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3. I1)

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 2022 Circuit Numbers - Butler Substation: 533, 536, 539, 5C1, 5C2

FY 2024 Circuit Numbers - Jacksonville Beach Substation: 501, 502, 503, 504, 505, 506

FY 2026 Circuit Numbers - Penman Substation: 551, 552, 553, 556, 557, 558

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Engineering and Testing	\$100,000		\$103,000		\$107,000	\$310,000
26kV Circuit Breakers & Relays	\$210,000		\$217,000		\$224,000	\$651,000
Construction	\$117,000		\$121,000		\$125,000	\$363,000
Total	\$427,000		\$441,000		\$456,000	\$1,324,000

Capital Improvement Plan: FY2022-2026

Project Title: Substation Capacitor Bank Upgrades

Department/Division: Beaches Energy Services / Substation Distribution

City Priorities, Goals and Initiatives: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I2)

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 2022 - Ft Diego Substation

FY 2024 - Jacksonville Beach Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Fort Diego Substation	\$40,000					\$40,000
Jacksonville Beach Substation			\$42,000			\$42,000
TOTAL	\$40,000		\$42,000			\$82,000

Capital Improvement Plan: FY2022-2026

Project Title: Substation Battery Bank Replacement

Department/Division: Beaches Energy Services / Substation Distribution

City Priorities, Goals and Initiatives: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I2)

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 - Ft Diego Substation
FY 2024 - Jacksonville Beach Substation
FY 2025 - Guana Substation
FY 2026 - Penman Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Ft Diego	\$55,000					\$55,000
Jacksonville Beach			\$58,000			\$58,000
Guana				\$61,000		\$61,000
Penman					\$65,000	\$65,000
TOTAL	\$55,000		\$58,000	\$61,000	\$65,000	\$239,000

Capital Improvement Plan: FY2022-2026

Project Title: Substation Transformers

Department/Division: Beaches Energy Services / Substation Distribution

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3. I1)

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 transformer.

Engineering with the Construction and Maintenance Division will evaluate which transformer will be replaced.

FY 2023 - Ft Diego Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	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: FY2022-2026

Project Title: Motor Switch Replacement

Department/Division: Beaches Energy Services / Substation Distribution

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3. I1)

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.

FY 2022 - Ft Diego Substation
FY 2024 - Jacksonville Beach Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Ft. Diego Circuit Switcher Engineering and Testing*	\$83,000					\$83,000
Ft. Diego MOS Replacement*	\$155,000					\$155,000
Jacksonville Beach Circuit Switcher Engineering and Testing			\$85,000			\$85,000
Jacksonville Beach MOS Replacement			\$160,000			\$160,000
TOTAL	\$238,000		\$245,000			\$483,000

**Project re-budgeted from FY2021 CIP*

Capital Improvement Plan: FY2022-2026

Project Title: Transmission Line Protective Relay Upgrades

Department/Division: Beaches Energy Services / Substation Distribution (138kV) & Substation Transmission (230kV)

City Priorities, Goals and Initiatives: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I2)

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 2022 - Fort Diego Substation (to Butler Substation Line 803)

FY 2023 - Sampson Substation (to JEA-Switzerland Substation Line 924)

FY 2024 - Jacksonville Beach Substation (to Butler Substation Line 802)

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Fort Diego 138kV 803 Line*	\$125,000					\$125,000
Fort Diego 138kV 803 Line Engineering and Testing*	\$125,000					\$125,000
Sampson 230kV 924 Line		\$129,000				\$129,000
Sampson 230kV 924 Line Engineering and Testing		\$129,000				\$129,000
Jacksonville Beach Line 802			\$133,000			\$133,000
Jacksonville Beach Line 802 Engineering and Testing			\$133,000			\$133,000
TOTAL	\$250,000	\$258,000	\$266,000			\$774,000

*Project re-budgeted from FY2021 CIP

Capital Improvement Plan: FY2022-2026

Project Title: Transformer Differential Protective Relay Upgrades

Department/Division: Beaches Energy Services / Substation Distribution (138kV) & Substation Transmission (230kV)

City Priorities, Goals and Initiatives: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I2)

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. These 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. Microprocessor relays 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 - Ft Diego 138kV Transformer TR-1 & 2 Differential Relaying

FY 2023 - Sampson 230kV Transformer TR-1 Differential Relaying

FY 2024 - Jacksonville Beach 138kV Transformer TR-1 Differential Relaying

FY 2025 - Guana Transformer Differential Relaying

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Ft Diego TR-1 & 2	\$260,000					\$260,000
Ft Diego TR-1 & 2 Engineering and Testing	\$200,000					\$200,000
Sampson TR-1		\$137,000				\$137,000
Sampson TR-1 Engineering & Testing		\$103,000				\$103,000
Jacksonville Beach TR-1			\$145,000			\$145,000
Jacksonville Beach TR-1 Engineering and Testing			\$107,000			\$107,000
Guana Transformer				\$152,000		\$152,000
Guana Engineering and Testing				\$110,000		\$110,000
Total	\$460,000	\$240,000	\$252,000	\$262,000		\$1,214,000

Capital Improvement Plan: FY2022-2026

Project Title: 230kV and 138kV Circuit Breaker Upgrades

Department/Division: Beaches Energy Services / Substation Distribution (138kV) & Substation Transmission (230kV)

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3. I1)

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 2022 - Fort Diego Circuit Breaker: 806W

FY 2023 - Sampson Circuit Breakers: 8W85, 805N & 805NT1

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Engineering, Testing & Commissioning	\$30,000	\$80,000				\$110,000
138kV Circuit Breakers	\$69,000	\$130,000				\$199,000
230kV Circuit Breaker		\$100,000				\$100,000
Construction	\$27,000	\$75,000				\$102,000
TOTAL	\$126,000	\$385,000				\$511,000

Capital Improvement Plan: FY2022-2026

Project Title: Transmission Line Hardware Renewal and Replacement

Department/Division: Beaches Energy Services / Substation Transmission

City Priorities, Goals and Initiatives: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I2)

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	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Transmission Line Hardware Renewal and Replacement	\$1,000,000	\$1,030,000	\$1,061,000	\$1,093,000	\$1,126,000	\$5,310,000
Engineering	\$100,000	\$103,000	\$107,000	\$111,000	\$115,000	\$536,000
Total	\$1,100,000	\$1,133,000	\$1,168,000	\$1,204,000	\$1,241,000	\$5,846,000

Capital Improvement Plan: FY2022-2026

Project Title: Regulatory Compliance Plan

Department/Division: Beaches Energy Services / Regulatory Compliance

City Priorities, Goals and Initiatives: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I1)

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: Low Impact facilities are defined such that if severely damaged or destroyed, would have a significant impact on the ability to serve large quantities of customers for an extended period of time and would have a detrimental impact on the reliability or operability of the electric grid, or would cause significant risk to public health and safety. NERC continues to make requirement changes as Cyber threats evolve. Florida Municipal Power Agency (FMPA) provides assessment of our existing asset elements necessary to meet these requirements such as “high tech” locks with impossible or difficult to copy keys, a “card reader” security access to substations control room doors and control center doors along with data recording, logging, and associated security systems with an electronic security perimeter in and around the substation properties.

Consulting Fees: 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: In preparation for the enforcement of NERC CIP version 5, BES has been working with FMPA 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 SERC. The new required CIP Low Impact TOP Services are included in FY2021.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Cyber physical security	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000	\$100,000
Consulting Fees	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000	\$500,000
Centralized TOP	\$550,000	\$550,000	\$550,000	\$550,000	\$550,000	\$2,750,000
Total	\$670,000	\$670,000	\$670,000	\$670,000	\$670,000	\$3,350,000

Capital Improvement Plan: FY2022-2026

Project Title: Storage Structure

Department/Division: Beaches Energy Services / Construction and Maintenance

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

Project Description and Reason Necessary:

This structure will store heavy-duty equipment that is currently exposed to the outdoors. Currently, new equipment needed to maintain the City's infrastructure is housed in the yard, exposed to the salt air and seasonal inclement weather.

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Storage structure		TBD				TBD

Capital Improvement Plan: FY2022-2026

Project Title: Natural Gas Distribution System

Department/Division: Beaches Energy Services / Natural Gas

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3. I1)

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 was completed FY2017. The main extension between Ponte Vedra Blvd. and Palm Valley Road was completed FY2019. Both projects has allowed 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	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Capital Improvements	\$150,000	\$155,000	\$160,000	\$165,000	\$170,000	\$800,000

Capital Improvement Plan: FY2022-2026

Administration and Finance Departments		2022	2023	2024	2025	2026	Total
Funding Sources:							
General Fund	001	\$30,000	\$82,000	\$0	\$0	\$89,000	\$201,000
General Capital Projects Fund IT Reserve	315	999,000	215,000	277,600	330,000	90,000	1,911,600
Gen. Capital Projects Fund Utility Billing Reserve	315	50,000	-	-	-	-	50,000
Gen. Cap. Projects Fund Building Systems	315	1,105,000	100,000	100,000	3,300,000	3,900,000	8,505,000
Operations & Maintenance Fund	550	38,000	-	-	-	-	38,000
Total CIP Funding Sources		\$2,222,000	\$397,000	\$377,600	\$3,630,000	\$4,079,000	\$10,705,600
Expenses:							
Information Systems:		Fund					
Information Systems Master Plan	315	\$ 850,000	\$ 125,000	\$ 175,000	\$ 240,000	\$ -	\$ 1,390,000
Annual Computer Replacement Plan	315	93,000	90,000	90,000	90,000	90,000	453,000
Time Clock Replacement Program	315	56,000	-	12,600	-	-	68,600
Enterprise Resource Planning System	315	-	-	-	-	-	-
		999,000	215,000	277,600	330,000	90,000	1,911,600
Finance-Utility Billing:							
Major Equipment Replacements	315	50,000	-	-	-	-	50,000
		50,000	-	-	-	-	50,000
Finance-Property & Procurement:							
Vehicle Replacement Program	550	38,000	-	-	-	-	38,000
Major Bldg. Systems repairs/replacements	315	1,055,000	50,000	50,000	50,000	50,000	1,255,000
Major Bldg. Systems repairs/replacements (not capital)	315	50,000	50,000	50,000	50,000	50,000	250,000
Building Renovations Resulting from Space Needs Assessment	315				3,200,000	3,800,000	7,000,000
		1,143,000	100,000	100,000	3,300,000	3,900,000	8,543,000
Planning and Development							
Vehicle Replacement Program	001	30,000	32,000	-	-	34,000	96,000
		30,000	32,000	-	-	34,000	96,000
Fire Marshal							
Vehicle Replacement Program	001	-	50,000	-	-	55,000	105,000
		-	50,000	-	-	55,000	105,000
Total CIP - Administration and Finance Departments		\$2,222,000	\$397,000	\$377,600	\$3,630,000	\$4,079,000	\$10,705,600

Capital Improvement Plan: FY2022-2026

Project Title: Vehicle Replacement Program

Department/Division: Administration, Finance, Planning

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

Project Description and Reason Necessary:

This is a program to replace vehicles due to annual operating expense, age, and condition.

Funding Sources: General Fund and Operations and Maintenance Fund

Department Division	Veh #	Year	Description	FY2022	FY2023	FY2024	FY2025	FY2026
Finance Property & Procurement	312	2007	Ford F150 pickup	\$38,000				
Planning Building Inspection	402	2015	Jeep Patriot	\$30,000				
Planning Code Enforcement	405	2015	Jeep Patriot		\$32,000			
Administration Fire Marshal	709	2011	Chevy Tahoe 4x4		\$50,000			
Administration Fire Marshal	716	2017	Ford F150 pickup					\$55,000
Planning Building Inspection	406	2020	Chevy Colorado					\$34,000
			Totals	\$68,000	\$82,000	\$0	\$0	\$89,000

Vehicle Replacement Summary by Funding Source:

	FY2022	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$30,000	\$82,000			\$89,000	\$201,000
Operations and Maintenance Fund	\$38,000					\$38,000
Total	\$68,000	\$82,000	\$0	\$0	\$89,000	\$239,000

Capital Improvement Plan: FY2022-2026

Project Title: Information Systems Master Plan

Department/Division: Information Systems

City Priorities, Goals and Initiatives: Meet or exceed all regulatory standards for our operations and performance (P1.G3.I2).

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:

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.*

Replace VxRail System - \$640,000: We purchased the current VxRail System in 2016, and expanded capacity in 2019, as well as extending the service contract in 2021 for an additional 1-year term. The VxRail system houses the City's virtual server infrastructure, including the file server, print server, GIS systems, ERP software, and all other operational software. *Before the purchase is made, the City will engage an outside consultant to review the City's data management plan and determine if this system is the best option.*

2023

IS Master Plan - \$125,000: A new IS Master Plan is needed to guide the organization in planning, procuring, implementing, and managing current and future technology investments. The plan will include a comprehensive assessment of existing technologies that highlights current strengths and weaknesses; make recommendations for projects; and provide a proposed implementation plan to be incorporated into the Capital Improvement Plan.

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.*

Capital Improvement Plan: FY2022-2026

2025

Replace Core Routers - \$180,000: 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	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031
Replace Switches	X					X				
Replace E-Mail Filter	X					X				
Replace VxRail	X					X				
IS Master Plan		X								
Replace EIS Servers (Police Dept.)			X					X		
Replace Core Routers				X					X	
Replace Firewalls				X					X	

Funding Source: General Capital Projects Fund via transfers from General Fund, Electric, Water/Sewer, and Leased Property Funds

Project	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Replace Switches	\$200,000					\$200,000
Replace E-Mail Filter	\$10,000					\$10,000
Replace VxRail	\$640,000					\$640,000
IS Master Plan		\$125,000				\$125,000
Replace EIS Servers			\$175,000			\$175,000
Replace Core Routers				\$180,000		\$180,000
Replace Firewalls				\$60,000		\$60,000
Total	\$850,000	\$125,000	\$175,000	\$240,000	\$0	\$1,390,000

Capital Improvement Plan: FY2022-2026

Project Title: Annual Computer Replacement Plan

Department/Division: Information Systems

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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 FY2021 estimated pricing.

Funding Source: General Capital Projects Fund via transfers from General Fund, Electric, Water/Sewer, and Leased Property Funds

Citywide Device Listing by Department and Type

Computers by Department	
Beaches Energy Services	46
City Manager	8
City Clerk	7
Finance	47
Information Systems	31
Human Resources	9
Parks	21
Planning & Development	15
Police	121
Public Works	46
Total	351

Computers by Device Type	
Engineer Desktop	8
Laptop w/dock	87
Rugged	75
Laptop 2in1	9
Standard Desktop	168
Engineer Laptop	4
Total	351

FY2022 Replacements by Department and Type

Department:	FY2022	
	Qty	Cost
BES	13	\$18,000
City Manager	0	\$0
City Clerk	0	\$0
Finance	16	\$19,000
IT	4	\$5,000
HR	3	\$3,000
Parks	5	\$5,000
Planning	2	\$3,000
Police	18	\$31,000
PW	8	\$9,000
Total	69	\$93,000

Device Type:	FY2022	
	Qty	Cost
Engineer Desktop	0	\$0
Laptop w/dock	23	\$32,000
Rugged	15	\$30,000
Laptop 2in1	0	\$0
Standard Desktop	28	\$24,000
Engineer Laptop	3	\$7,000
Total	69	\$93,000

	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Annual Computer Replacements	\$93,000	\$90,000	\$90,000	\$90,000	\$90,000	\$453,000

Capital Improvement Plan: FY2022-2026

Project Title: Time Clock Replacement Program

Department/Division: Information Systems

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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

	FY2022	FY2023	FY2024	FY2025	FY2026
Balance, beginning of year:	\$48,000	\$12,000	\$32,000	\$39,400	\$59,400
Deposits	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Est. Available Balance	\$68,000	\$32,000	\$52,000	\$59,400	\$79,400
Withdrawals:					
Time Clock Replacement (#of time clocks replaced: FY22 (14), FY24 (3)	\$56,000		\$12,600		
Est. Balance, end of year	\$12,000	\$32,000	\$39,400	\$59,400	\$79,400

Capital Improvement Plan: FY2022-2026

Project Title: Enterprise Resource Planning System - Phase I

Department/Division: Finance/Business Analysis

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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 with Tyler Technologies for financials, human resources/payroll, and utility billing. Having run into significant implementation delays, only the financials module has been implemented and the City is operating in a hybrid environment between Munis and its legacy system SunGard.

In 2020, the City engaged a third-party consultant, Gartner Inc., to provide an assessment of the ERP implementation in order to determine how the project should move forward. Subsequently, Gartner was reengaged in 2021 to provide the program oversight and implementation support necessary to achieve an optimal ERP implementation outcome.

Utility Billing Reboot: Over a 10-18 month period, the City will work with Gartner Inc. to refine its functional requirements for a utility billing module, evaluate existing and potential software solutions, and provide implementation oversight and program assurance support.

HR & Payroll Reboot: Over a 6-8 month period, the City will work with Gartner Inc. and Tyler Technologies to refine its HR and payroll functional requirements, create an implementation roadmap to track major project milestones, and provide implementation oversight and program assurance support.

Funding Source: General Capital Projects Fund via transfers from the General Fund

	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Consulting Services*						
Implementation Costs**						
TOTAL	TBD	TBD	TBD	TBD	TBD	TBD

**Funding for Gartner's consulting services was approved by Council on April 5, 2021.*

***Funding for Tyler implementation costs was approved by Council on November 5, 2016. Should it be determined that it is in the best interest of the City to select a different utility billing software system, new project cost estimates will be developed.*

Capital Improvement Plan: FY2022-2026

Project Title: Enterprise Resource Planning System - Phase II

Department/Division: Finance/Business Analysis

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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 with Tyler Technologies.

This phase 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 Phase I implementation, the City will conduct a needs assessment and evaluate business processes for Phase II applications.

Funding Source: General Capital Projects Fund via transfers from the General Fund, Electric and Water/Sewer Funds.

	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Consulting Services						
Implementation Costs						
TOTAL	TBD	TBD	TBD	TBD	TBD	TBD

Capital Improvement Plan: FY2022-2026

Project Title: Utility Billing – Major Equipment Replacement Program

Department/Division: Finance/Utility Billing

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

Project Description and Reason Necessary:

The Utility Billing division 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.

As part of the ERP implementation, new hardware will be required for cash receipting, credit card processing, and check imaging. It is anticipated that the balance in this reserve will be sufficient and no additional transfers will be needed.

Funding Source: General Capital Projects Fund via transfers from Utility Billing Internal Service Fund

	FY2022	FY2023	FY2024	FY2025	FY2026
Beginning Balance	\$152,104	\$102,104	\$102,104	\$102,104	\$102,104
Deposits	\$0	\$0	\$0	\$0	\$0
Est. Available Balance	\$152,104	\$102,104	\$102,104	\$102,104	\$102,104
Withdrawals: Cash receipt printers, credit card processors, and check imagers compatible with new ERP system	\$50,000				
Est. Balance, end of year	\$102,104	\$102,104	\$102,104	\$102,104	\$102,104

Capital Improvement Plan: FY2022-2026

Project Title: Buildings and Systems – Repair/Replacement/Maintenance

Department/Division: Finance/Property & Procurement

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

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	Community Services Center	850 6th Avenue South
8	ARC Building	321 Penman Rd
9	Safe Harbor Restaurant	2510 2nd Avenue North
10	Archive Building	337 1st Avenue South
11	Seawalk Pavilion	75 North First Street
12	Parks and Recreation	2508 South Beach Parkway
13	Carver Center	777 5 th Avenue South
14	Golf Course – Club House	605 S. Penman Rd
15	Golf Course – Maintenance Bldgs	605 S. Penman Rd
16	Wingate Park Facilities	277 S. Penman Rd
17	Tennis Center	218 16 th Avenue South
18	Ocean Front Restrooms	2 nd Avenue North 5 th Avenue North Oceanfront Park
19	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: FY2022-2026

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						
	2022	2023	2024	2025	2026	TOTALS
Cemetery	\$3,450					\$3,450
Gonzalez Park	5,750					5,750
Police Property	13,800					13,800
Wingate Football	19,550					19,550
Police Headquarters	155,250					155,250
Huguenot Park	8,050					8,050
Lifeguard Station	21,850					21,850
Pollution Control	48,300					48,300
TOTALS	\$276,000	\$0	\$0	\$0	\$0	\$276,000

HVAC Building Controllers, CO2, humidity sensors and outside air dampers:

Upgrade legacy ALC system to Trane BACnet system - Trane SC+ Building Level Controllers and add CO2, humidity sensors and outside air dampers at the Police Station, O&M Facility (Main Building, Meter Reader, Animal Control, Garage) and City Hall. Tie-in all new controllers into Trane Tracer Ensemble software on the City's network for control and monitoring of HVAC systems. This is the same controls software replaced at City Hall in 2018 and used at the Police Station, Operation & Maintenance Facility and the Carver center in 2019. This effort changes out controllers to ensure effective HVAC system operation and maintains one city-wide platform. The approximate cost is \$200,000.

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 a 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 \$405,000.

Access Control Software and Lock Rekeying:

Purchase Best Keystone web key and access control software (KS600), key cutter, combining equipment and key cabinet. Provide new-patented cores and keys for City Hall, Operations and Maintenance (O&M) and Police Department buildings (309 Cores). This effort will improve building security for persons and property through the control of keys issued, to assure appropriate access to work areas by employees in City of Jacksonville Beach buildings. The approximate cost is \$31,000.

Capital Improvement Plan: FY2022-2026

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 \$93,000.

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.

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:

Buildings and Systems – Repair/Replacement/Maintenance	FY2022	FY2023	FY2024	FY2025	FY2026
Beginning Balance	\$1,469,441	\$703,441	\$942,441	\$1,181,441	\$1,420,441
Deposits	\$339,000	\$339,000	\$339,000	\$339,000	\$339,000
Est. Available Balance	\$1,808,441	\$1,042,441	\$1,281,441	\$1,520,441	\$1,759,441
Withdrawals:					
HVAC Replacements	\$276,000				
HVAC Building Controllers	\$200,000				
Generator Replacement at O&M Facility	\$405,000				
Access Control Software and Lock Rekeying*	\$31,000				
O&M Video Management System & Cameras*	\$93,000				
Physical Facility Security Program	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Subtotal Capital	\$1,055,000	\$50,000	\$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
Subtotal Operating	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Est. Balance, end of year	\$703,441	\$942,441	\$1,181,441	\$1,420,441	\$1,659,441

*Project re-budgeted from 2020 and 2021 to coordinate with projects resulting from the space needs analysis.

Capital Improvement Plan: FY2022-2026

Project Title: Building Renovations Resulting from Space Needs Assessment

Department/Division: Finance/Property & Procurement

City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

Project Description and Reason Necessary:

In the fall of 2020, the City engaged architectural firm Ebert Norman Brady to perform a comprehensive space needs assessment at the following locations: City Hall, the Operations and Maintenance building, the Police station, and the Meter Shop. The purpose of this assessment was to evaluate existing space utilization per building, provide short and long-term recommendations for how to best obtain efficiencies and explore opportunities for collaboration and shared space, and to create a forward-looking plan for how to meet the demands from current City operations. Initial cost estimates are \$7 million.

Because we want to ensure that we are using our limited resources as effectively as possible to meet the needs of our Departments and employees, staff is evaluating the results of the assessment and is formulating recommendations that will be brought to the City Council for approval in the future. Funding for the project will be accumulated through budgeted or yearend transfers from the General, Electric, and Water/Sewer Funds. The project scope and timing may change subject to funding availability.

Funding Sources: General Capital Projects Fund via transfers from the General Fund, Electric Fund, and Water/Sewer Fund.

	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Stage 1						
• Operations and Maintenance Bldg				\$2,800,000		\$2,800,000
• Meter Shop				\$400,000		\$400,000
Stage 2						
• City Hall					\$1,800,000	\$1,800,000
• Police Building					\$2,000,000	\$2,000,000
TOTAL	\$0	\$0	\$0	\$3,200,000	\$3,800,000	\$7,000,000

Capital Improvement Plan: FY2022-2026

Police Department		2022	2023	2024	2025	2026	Total
Funding Sources:							
General Fund	001	\$ -	\$ -	\$ 100,000	\$ -	\$ -	\$ 100,000
Gen. Capital Projects Police Reserve	315	390,000	1,273,000	449,000	409,000	414,000	2,935,000
Federal Equitable Sharing Fund	631	153,000	-	-	-	-	153,000
Total CIP Funding Sources		\$543,000	\$1,273,000	\$549,000	\$409,000	\$414,000	\$3,188,000
Expenses:							
	Fund						
Police:							
Vehicle Replacement Program-Detectives	315	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 23,000	\$ 115,000
Vehicle Replacement Program-Patrol	315	223,000	252,000	323,000	278,000	278,000	1,354,000
Equipment Replacement Program-Patrol	315	14,000	14,000	14,000	14,000	14,000	70,000
Radio Replacement Program	315	30,000	84,000	89,000	94,000	99,000	396,000
Records Management and Computer Aided Di:	315	100,000	900,000	-	-	-	1,000,000
SWAT Special Operations Vehicle	631	153,000	-	-	-	-	153,000
Records Scanning Assistance (not capital)	001	-	-	100,000	-	-	100,000
Total CIP - Police		\$ 543,000	\$ 1,273,000	\$ 549,000	\$ 409,000	\$ 414,000	\$ 3,188,000

See Community Redevelopment Agency for costs related to the Downtown CAPE program.

Capital Improvement Plan: FY2022-2026

Project Title: Vehicle Replacement Program

Department/Division: Police

City Priorities, Goals and Initiatives: Provide adequate public safety for all residents, businesses and visitors (P1.G1.I1)

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 four ATVs.

The program is transitioning away from automobiles to SUVs/Trucks, as the SUVs/Trucks 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/Trucks, and therefore, are shown at the estimated cost of an SUV/Truck.

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 vehicles being replaced are not identified in the table, as it is shown for other City departments.

Funding Source: General Capital Projects Fund via transfers from General Fund

Division	<u>Description</u>	<i>Estimated Replacement Cost</i>
Patrol	Replace 4 marked Patrol vehicles per FY	\$200,000
Detective	Replace 1 unmarked Detective vehicle per FY	\$23,000 per FY
Services	Replace 1 Specialty vehicle per FY (FY2022-FY2025)	\$23,000 per FY
Patrol	Replace 1 Patrol ATV (FY2022-FY2025)	\$14,000 per FY
Downtown CAPE	See Community Redevelopment Agency section of this plan for details	

Capital Improvement Plan: FY2022-2026

General Capital Projects Fund – Police Vehicle Reserve Funding Progress:

	FY2022	FY2023	FY2024	FY2025	FY2026
Beginning Balance	\$167,240	\$107,240	\$18,240	(\$141,760)	(\$256,760)
Deposits from General Fund into Police Vehicle Replacement Reserve	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Est. Available Balance	\$367,240	\$307,240	\$218,240	\$58,240	(\$56,760)
Withdrawals:					
Replace 1 unmarked Detective vehicle per year	\$23,000	\$23,000	\$23,000	\$23,000	\$23,000
Replace 4-5 marked Patrol vehicles per year	\$200,000	\$229,000	\$231,000	\$231,000	\$231,000
Replace 1-2 Specialty vehicles per year	\$23,000	\$23,000	\$92,000	\$47,000	\$47,000
Replace 1 Patrol ATV per year	\$14,000	\$14,000	\$14,000	\$14,000	\$14,000
Total Withdrawals	\$260,000	\$289,000	\$360,000	\$315,000	\$315,000
End-of-year Balance	\$107,240	\$18,240	(\$141,760)	(\$256,760)	(\$371,760)

Capital Improvement Plan: FY2022-2026

Project Title: SWAT Special Operations Vehicle

Department/Division: Police

City Priorities, Goals and Initiatives: Provide adequate public safety for all residents, businesses and visitors (P1.G1.I1)

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. The estimated replacement cost of the vehicle is \$132,750 plus a 15% contingency.

Funding Source: Federal Equitable Sharing Fund

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Special Operations Vehicle Replacement	\$153,000					\$153,000

Future Operating Budget Impact: Aside from regular maintenance and fuel, no significant future operating budget impact is anticipated.

Capital Improvement Plan: FY2022-2026

Project Title: Records Management Software (RMS) and Computer Aided Dispatch (CAD) Replacement Program

Department/Division: Police

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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 Capital Projects Fund via transfers from General Fund

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
RMS and CAD Systems	\$100,000	\$900,000				\$1,000,000

Future Operating Budget Impact:

Cost Item	FY2022	FY2023	FY2024	FY2025	FY2026	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: FY2022-2026

Project Title: Records Section Scanning, Indexing, Imaging, and Media Conversion Project

Department/Division: Police

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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 2021. 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	FY2022	FY2023	FY2024	FY2025	FY2026	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: FY2022-2026

Project Title: Radio Replacement Program

Department/Division: Citywide

City Priorities, Goals and Initiatives: Provide adequate public safety for all residents, businesses and visitors (P1.G1.I1)

Project Description and Reason Necessary:

The police department administers the radio system for the city. Most of the City's non-police radios are not supported by the vendor, and when they stop functioning they cannot be repaired. We will begin to replace these radios gradually over the next five years.

Funding Source: General Capital Projects Fund via transfers from the General Fund, Electric, and Water/Sewer Funds

Radios by Department and Type	
Police - Portable Radio	179
Police - Mobile Radio	7
Beaches Energy Services - Portable Radio	48
Beaches Energy Services - Mobile Radio	40
Public Works - Portable Radio	54
Public Works - Mobile Radio	5
Parks and Recreation - Ocean Rescue - Portable Radio	40
Parks and Recreation - Ocean Rescue - Mobile Radio	2
Parks and Recreation - All Other - Portable Radio	2
Emergency Operations Center - Portable Radio	10
Emergency Operations Center - Mobile Radio	4
Total	391

Replacements by Department and Type	FY2022	
	Qty	Cost
Police - Portable Radio	-	\$0
Police - Mobile Radio	-	\$0
Public Works - Portable Radio	-	\$0
Public Works - Mobile Radio	-	\$0
Parks and Recreation - Ocean Rescue - Portable Radio	5	\$20,000
Parks and Recreation - Ocean Rescue - Mobile Radio	2	\$10,000
Total	7	\$30,000

	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Annual replacement cost	\$30,000	\$84,000	\$89,000	\$94,000	\$99,000	\$396,000

Capital Improvement Plan: FY2022-2026

Parks & Recreation		2022	2023	2024	2025	2026	Total
Funding Sources:							
General Fund	001	\$ 98,000	\$ 30,000	\$ -	\$ 80,000	\$ -	\$ 208,000
Convention Development Fund	130	300,000	300,000	300,000	300,000	300,000	1,500,000
Gen. Capital Projects Parks Maint. Reserve	315	540,000	440,000	430,000	250,000	90,000	1,750,000
Golf Course Fund	440	160,000	280,000	210,000	135,000	175,000	960,000
Total CIP Funding Sources		\$ 1,098,000	\$ 1,050,000	\$ 940,000	\$ 765,000	\$ 565,000	\$ 4,418,000
Expenses:							
	Fund						
Parks Administration							
Vehicle Replacement Program	001	\$ 34,000	\$ -	\$ -	\$ -	\$ -	\$ 34,000
		34,000	-	-	-	-	34,000
Ocean Rescue:							
Vehicle Replacement Program	001	34,000	-	-	-	-	34,000
		34,000	-	-	-	-	34,000
Grounds Maintenance:							
Vehicle Replacement Program	001	-	-	-	80,000	-	80,000
Heavy Equipment Replacement Program	001	30,000	30,000	-	-	-	60,000
Urban Trails Project	130	300,000	300,000	300,000	300,000	300,000	1,500,000
Repair and Replacement Program: Playgrounds, Parks, & Grounds	315	540,000	440,000	430,000	250,000	90,000	1,750,000
		870,000	770,000	730,000	630,000	390,000	3,390,000
Golf Course:							
Heavy Equipment Replacement Program	440	45,000	90,000	95,000	95,000	175,000	500,000
Golf Course Maint. & Improvements	440	115,000	190,000	115,000	40,000	-	460,000
		160,000	280,000	210,000	135,000	175,000	960,000
Total CIP - Parks & Recreation		1,098,000	1,050,000	940,000	765,000	565,000	4,418,000

Capital Improvement Plan: FY2022-2026

Project Title: Vehicle Replacement Program

Department/Division: Parks and Recreation

City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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	Veh #	Year	Model	FY2022	FY2023	FY2024	FY2025	FY2026
Admin	601	2015	Silverado 4x4	\$34,000				
Ocean	604	2021	Silverado 4x4					
Ocean	606	2015	Silverado 4x4	\$34,000				
Ocean	609	2019	Colorado 4x4					
Ocean	612	2021	Club Car Utility					
Ocean	613	2020	Club Car Utility					
Ocean	614	2014	Club Car Utility					
Grounds	901	2020	Ford F-250 4x4					
Grounds	902	2020	Ford F-150					
Grounds	903	2019	Ford F150 4x4					
Grounds	904	2003	Ford F-250 4x4					
Grounds	908	2008	Ford F-250					
Grounds	909	2015	Silverado 2x4				\$35,000	
Grounds	975	2005	F550 Dump Truck				\$45,000	
Total				\$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	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Admin	\$34,000					\$34,000
Ocean Rescue	\$34,000					\$34,000
Grounds Maintenance				\$80,000		\$80,000
Total	\$68,000	\$0	\$0	\$80,000	\$0	\$148,000

Capital Improvement Plan: FY2022-2026

Project Title: Heavy Equipment Replacement Program

Department/Division: Parks and Recreation – Grounds and Golf Course Maintenance

City Priorities, Goals and Initiatives Provide appropriate resources for service provision (P4.G2.I2)

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.

2022

Groundsmaster Mowers (\$30,000) are used to cut large park areas. We have two units in service that have high operating hours. We will replace one in 2022 and the other in 2023. (Funding source: General Fund).

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. (Funding source: Golf Course).

2023

Groundsmaster Mowers (\$30,000) are used to cut large park areas. We have two units in service that have high operating hours. We will replace one in 2022 and the other in 2023. (Funding source: General Fund).

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).

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).

Capital Improvement Plan: FY2022-2026

2025

A **Top Dresser (\$45,000)** 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).

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 2003 New Holland tractor. (Funding source: Golf Course).

2026

Two Triplex Mowers (\$80,000) for mowing greens, tees, collars and approaches will replace two 2016 John Deere greens mowers. (Funding source: Golf Course).

Rough Mower (\$40,000) will replace a 2016 Toro rough mower. Typical lifespan for these mowers are eight (8) to ten (10) years. (Funding source: Golf Course).

Fairway Mower (\$55,000) will replace a 2016 Toro fairway mower. Typical lifespan for these mowers are eight (8) to ten (10) years. (Funding source: Golf Course).

Description	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Grounds Mower	\$30,000	\$30,000				\$60,000
Greens Spray Rig	\$45,000					\$45,000
Triplex Mower		\$40,000	\$40,000		\$80,000	\$160,000
Tractor		\$50,000		\$50,000		\$100,000
Fairway Mower			\$55,000		\$55,000	\$110,000
Top Dresser				\$45,000		\$45,000
Rough Mower					\$40,000	\$40,000
Total	\$75,000	\$120,000	\$95,000	\$95,000	\$175,000	\$560,000

Funding Sources: General Fund and Golf Course Fund

	FY2022	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$30,000	\$30,000				\$60,000
Golf Course Fund	\$45,000	\$90,000	\$95,000	\$95,000	\$175,000	\$500,000
Total	\$75,000	\$120,000	\$95,000	\$95,000	\$175,000	\$560,000

Capital Improvement Plan: FY2022-2026

Project Title: Parks and Playgrounds Facilities Repair & Replacement Program

Department/Division: Parks & Recreation

City Priorities, Goals and Initiatives: Provide recreational amenities desired by the community (P2.G2.I2)

Project Description and Reason Necessary:

Healthy, safe communities have thriving parks that contribute to public health and well-being, create a sense of place and community, improve the environment, and boost the economy. The department's overall goal is to provide a parks system that is efficiently operated and maintained, and that affords a high level of user comfort, safety, and aesthetic quality for our citizens to enjoy. Decisions to add new amenities within our parks, or replace or repair existing amenities are made after considering: community input; current condition; safety; age and usage. A long-range plan to implement improvements that would enhance appeal and increase utilization of park space was developed based on the Parks Assessment Study, City Council direction, and Community input.

2022

Gonzales Park (\$390,000) – Summary of improvements listed on pg. 56:

Huguenot Park (\$50,000) – Fencing around the Tennis Center is in need of replacement.

Wingate Park (\$100,000) – Fencing throughout the sports complex is in need of replacement.

2023

Huguenot Park (\$300,000) – Summary of improvements listed on pg. 56:

Carver Center (\$80,000) – Summary of improvements listed on pg. 56:

Cradle Creek (\$30,000) – The wood decking is beginning to age and will need preservation and maintenance. This project will include \$25,000 each year, beginning in 2023 through 2026.

\$5,000 is included in 2023 for replacement of benches, tables and trash receptacles.

Oceanfront Park (\$25,000) – Shower towers will need to be replaced due to age and wear and tear. \$25,000 is projected for replacement each year in 2023 and 2024.

Paws Park (\$5,000) – Playground structures added to both small and large dog parks.

2024

Paws Park (\$30,000) – Replacement of shade shelters \$10,000; new fountain for large dog park lake \$10,000; and sod and irrigation in the small dog park \$10,000.

Tall Pines Park (\$120,000) – Summary of improvements listed on pg. 56:

Capital Improvement Plan: FY2022-2026

Huguenot Park (\$85,000) – Improvements include addition of playground structures \$60,000 and the preservation of the wood decking. Total project cost for wood preservation is \$50,000 to be completed over 2024 and 2025, approximately \$25,000 each year.

Carver Center (\$80,000) – Replacement of playground structures.

Wingate Park Floodlights (\$65,000) – 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 a ten (10) year warranty. The project will be completed over two fiscal years with projected expenditure of \$65,000 each year.

2025

Wingate Park Floodlights (\$65,000) – 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 a ten (10) year warranty. The project will be completed over two fiscal years with projected expenditure of \$65,000 each year.

12th Avenue South Park (\$135,000) – Summary of improvements listed on pg. 56:

2026

Rotary Park (\$65,000) – Summary of improvements listed on pg. 56:

Funding Sources: General Capital Projects Fund via transfers from the General Fund

Parks Assessment Summary of Improvements

	FY2022	FY2023		FY2024	FY2025	FY2026	Total
Improvements	Gonzales Park	Huguenot Park	Carver Center	Tall Pines Park	12th Ave S. Park	Rotary Park	
Benches, tables, trash bins	\$10,000	\$5,000	\$5,000	\$15,000	\$5,000	\$5,000	\$45,000
Building renovations		\$50,000					\$50,000
Exercise stations	\$40,000	\$40,000		\$20,000	\$40,000		\$140,000
Lake fountain		\$10,000					\$10,000
Perimeter walking trail	\$70,000	\$90,000	\$50,000	\$45,000	\$50,000		\$305,000
Picnic station		\$10,000		\$10,000		\$10,000	\$30,000
Playground structures	\$70,000			\$25,000	\$35,000	\$30,000	\$160,000
Restroom building	\$120,000						\$120,000
Shade shelters	\$40,000	\$15,000	\$15,000				\$70,000
Sod and irrigation	\$30,000		\$5,000				\$35,000
Tennis lights replacement		\$75,000					\$75,000
Water fountain	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000		\$30,000
Wood deck preservation						\$20,000	\$20,000
Total	\$390,000	\$300,000	\$80,000	\$120,000	\$135,000	\$65,000	\$1,090,000

Capital Improvement Plan: FY2022-2026

General Capital Projects Fund – Parks Maintenance Reserve Funding Progress:

	FY2022	FY2023	FY2024	FY2025	FY2026
Balance, beginning of year:	\$1,347,078	\$907,078	\$567,078	\$237,078	\$87,078
Deposits, from General Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Est. Available Balance	\$1,447,078	\$1,007,078	\$667,078	\$337,078	\$187,078
Withdrawals:					
Gonzales Park improvements	\$390,000				
Huguenot Park fencing	\$50,000				
Wingate Park fencing	\$100,000				
Huguenot Park improvements		\$300,000			
Carver Center improvements		\$80,000			
Cradle Creek decking		\$30,000	\$25,000	\$25,000	\$25,000
Oceanfront Park shower towers		\$25,000	\$25,000		
Paws Park playground and improvements		\$5,000	\$30,000		
Tall Pines Park improvements			\$120,000		
Huguenot Park playground and wood decking			\$85,000	\$25,000	
Carver Center playground			\$80,000		
Wingate Park floodlights			\$65,000	\$65,000	
12th Avenue S. Park improvements				\$135,000	
Rotary Park improvements					\$65,000
Total Withdrawals	\$540,000	\$440,000	\$430,000	\$250,000	\$90,000
Est. Balance, end of year	\$907,078	\$567,078	\$237,078	\$87,078	\$97,078

Capital Improvement Plan: FY2022-2026

Project Title: Golf Course Maintenance and Improvements Projects

Department/Division: Parks & Recreation / Golf Course

City Priorities, Goals and Initiatives: Provide recreational amenities desired by the community (P2.G2.I2)

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, age, etc.

2022 - 2025

Course Routing and Safety Improvements (\$40,000/year FY 2022/2025) - 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 (\$200,000) – 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 (\$100,000) – These investments supplement the range covers and provide for enhancements such as lighting, surface re-grassing and leveling, curbing, aesthetics and other improvements around the driving range.

Funding Source: Golf Course Fund

Description	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Routing and Safety	\$40,000	\$40,000	\$40,000	\$40,000		\$160,000
Pro Shop Improvements	\$50,000	\$100,000	\$50,000			\$200,000
Range Tee Improvements	\$25,000	\$50,000	\$25,000			\$100,000
Total	\$115,000	\$190,000	\$115,000	\$40,000	\$0	\$460,000

Capital Improvement Plan: FY2022-2026

Project Title: Urban Trails Project

Department/Division: Parks & Recreation

City Priorities, Goals and Initiatives: Promote alternative modes of transportation throughout the City (P1.G2.I1)

Project Description and Reason Necessary:

An urban trail is a multi-use public path that 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. A Connectivity Corridors project is also proposed in both the Downtown and Southend Redevelopment Districts that will help to expand the citywide greenways.

This project includes construction of approximately 1.5 miles of trails each year beginning in 2022 through 2026 for approximately 7.5 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.

Funding Source: Convention Development Fund

Description	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Trail construction (1.5 miles each year)	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000
Total	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000	\$1,500,000

Capital Improvement Plan: FY2022-2026

Community Redevelopment Agency		2022	2023	2024	2025	2026	Total
Funding Sources:							
Downtown Tax Increment Fund	181	\$ 5,543,500	\$ 5,815,000	\$ 4,914,000	\$ 1,465,000	\$ 800,000	\$ 18,537,500
Southend Tax Increment Fund	182	4,700,400	4,071,400	1,256,000	4,767,000	140,000	14,934,800
1/2 Cent Infrastr. Surtax Bond Proceeds	317	-	863,500	3,000,000	-	-	3,863,500
Water & Sewer Utility Operating Revenues	420	277,011	-	-	-	-	277,011
Stormwater Operating Revenues	423	97,884	942,308	314,462	2,227,077	-	3,581,731
Total CIP Funding Sources		\$ 10,618,795	\$ 11,692,208	\$ 9,484,462	\$ 8,459,077	\$ 940,000	\$ 41,194,542
Expenses:	Fund						
<u>Downtown Redevelopment District</u>							
<i>Road & Associated Infrastructure Improvements:</i>		181					
Phase 3B		\$ -	\$ -	\$ 175,000	\$ 750,000	\$ -	\$ 925,000
Phases 3C & 3D (Redev. Funding)	181	4,843,500	5,000,000	4,000,000	-	-	13,843,500
Phases 3C & 3D (BJB Funding)	317	-	863,500	3,000,000	-	-	3,863,500
Phases 3C & 3D (W/S Funding)	420	277,011	-	-		-	277,011
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	200,000	200,000	1,000,000
Downtown CAPE Vehicle & Eqp Replacement Program	181	-	115,000	39,000	15,000	100,000	269,000
 <u>South Beach Redevelopment District</u>							
<i>Road & Associated Infrastructure Improvements:</i>							
Phases 3-6	182	3,032,000	3,800,000	1,134,000	4,636,000	-	12,602,000
Phases 3-6 (SW Funding)	423	97,884	942,308	314,462	2,227,077	-	3,581,731
<i>South Beach Park</i>							
South Beach Park Improvements	182	1,563,400	158,400				1,721,800
South Beach Park Maintenance (not capital)	182	105,000	113,000	122,000	131,000	140,000	611,000
Total CIP - CRA		\$ 10,618,795	\$ 11,692,208	\$ 9,484,462	\$ 8,459,077	\$ 940,000	\$ 41,194,542

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: FY2022-2026

Project Title: *Community Redevelopment Agency – Downtown Redevelopment District Road & Associated Infrastructure Improvements*

Primary City Priorities, Goals and Initiatives: Implement the City's CRA Plans (P2.G1.I1)

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. (P3.G2.I2), (P1.G3.I1)
- **Phase 3C Projects 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. (P3.G2.I2), (P1.G3.I1)

- **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. (P3.G2.I2), (P1.G3.I1)

Capital Improvement Plan: FY2022-2026

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. (P3.G2.I2), (P3.G2.I1), (P1.G3.I1)
- 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. (P3.G2.I2), (P3.G2.I1), (P1.G3.I1)

Capital Improvement Plan: FY2022-2026

Project (Fund Source)	Phase	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Phase 3B (DT TIF)	Design Construct			\$175,000	\$750,000		\$925,000
Phase 3C (DT TIF)							
Project 3	Design (CRA)	\$707,000					\$13,990,986
	Design (CITY)	\$147,486					
Project 3-5	Construct	\$4,136,500	\$5,000,000	\$4,000,000			
Project 3 (City Portion)*	Design (W/S)	\$129,525					\$993,025
	Construct (BJB)		\$863,500				
Phase 3D (BJB / INF SURTAX)							
Project 6	Design Construct			\$3,000,000			\$3,000,000
Dune Walkovers - Non ADA (DT TIF)	Construct	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000
Beach Outfalls (DT TIF)	Construct	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
	Total	\$5,820,511	\$6,563,500	\$7,875,000	\$1,450,000	\$700,000	\$22,409,011

Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
DT TIF	\$5,543,500	\$5,700,000	\$4,875,000	\$1,450,000	\$700,000	\$18,268,500
W/S	\$277,011	\$0	\$0	\$0	\$0	\$277,011
BJB	\$0	\$863,500	\$3,000,000	\$0	\$0	\$3,863,500
Total	\$5,820,511	\$6,563,500	\$7,875,000	\$1,450,000	\$700,000	\$22,409,011

Recommended Funding Source – Downtown Redevelopment Tax Increment Fund (DT TIF) with Water / Sewer & ½ Cent Infrastructure Surtax (BJB) Bonds, 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: FY2022-2026

Project Title: *Community Redevelopment Agency – Downtown Redevelopment District Downtown Community Policing Initiative*

Department/Division: Police Department/Community Redevelopment Agency – Downtown Redevelopment District

City Priorities, Goals and Initiatives: Provide adequate public safety for all residents, businesses and visitors (P1.G1.I1)

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:

- 3 Chevy Impalas
- 1 Chevy Tahoe
- 5 Ford Tauruses
- 1 Ford F-150
- 1 Ford Explorer
- 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: FY2022-2026

Veh #	Year	Description	FY2022	FY2023	FY2024	FY2025	FY2026	Total
1473	2014	Chevrolet Tahoe		\$50,000				\$50,000
1478	2014	Chevrolet Impala		\$50,000				\$50,000
Quad 6	2018	Polaris Quad		\$15,000				\$15,000
ATV 10	2020	Honda Pioneer			\$15,000			\$15,000
Segway 5	2010	Segway			\$9,000			\$9,000
Quad 5	2018	Polaris Quad			\$15,000			\$15,000
ATV 9	2020	Honda Pioneer				\$15,000		\$15,000
1475	2014	Chevrolet Impala					\$50,000	\$50,000
1477	2014	Chevrolet Impala					\$50,000	\$50,000
		Total	\$0	\$115,000	\$39,000	\$15,000	\$100,000	\$269,000

Funding Source: Community Redevelopment Agency (DT TIF)

Item	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Downtown CAPE Vehicles		\$100,000			\$100,000	\$200,000
Downtown CAPE Quads		\$15,000	\$15,000			\$30,000
Downtown CAPE ATVs			\$15,000	\$15,000		\$30,000
Downtown CAPE Segways			\$9,000			\$9,000
Total	\$0	\$115,000	\$39,000	\$15,000	\$100,000	\$269,000

Future Operating Budget Impact: No significant future operating budget impact will occur.

Capital Improvement Plan: FY2022-2026

Project Title: *Community Redevelopment Agency – South Beach Redevelopment District Road & Associated Infrastructure Improvements*

Primary City Priorities, Goals and Initiatives: Implement the City's CRA Plans (P2.G1.I1)

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.*** (P3.G2.I2), (P1.G3.I1)
- **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 and design 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.*** (P3.G2.I2), (P1.G3.I1)
 - ***Phase 2: Additional design for America Avenue will be completed in FY21.*** This is a sidewalk, drainage and roadway improvement for the area on America Avenue from Republic Drive southward to cul-de-sac, including a stormwater pump station to discharge into Phase I of Phase 4 Jacksonville Drive Project. (P3.G2.I2), (P1.G3.I1)
- **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. (P3.G2.I2), (P1.G3.I1)

Capital Improvement Plan: FY2022-2026

- **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. (P3.G2.I2), (P1.G3.I1)

Project (Fund Source)	Phase	FY2022	FY2023	FY2024	FY2025	FY2026	Total
South Beach Parkway Road Imps (Phase 3): Ocean Terrace Pond *	Construct	\$1,000,000					\$1,000,000
Stormwater/Road Imps (Phase 4)	Design Construct	\$150,000	\$1,500,000				\$1,650,000
Stormwater/Road Imps (Phase 5)	Design (CRA) Design (City) Construct (CRA) Construct (City)	\$182,000 \$97,884	\$1,750,000 \$942,308				\$2,972,192
South Basin Stormwater Outfall Channel Imps (Phase 5)	Design Construct	\$200,000 \$1,500,000	\$50,000 \$500,000	\$50,000 \$500,000	\$500,000		\$3,300,000
Stormwater/Reuse Imps (Phase 6)	Design (CRA) Design (City) Construct (CRA) Construct (City)			\$584,000 \$314,462	\$4,136,000 \$2,227,077		\$7,261,539
	Total	\$3,129,884	\$4,742,308	\$1,448,462	\$6,863,077	\$0	\$16,183,731

The CRA/City have a 65%/35% split of costs for parts of the Stormwater/Road Improvements Phases 5 and 6 based on South End CRA Stormwater Ditch Contribution Apportionment.

*Project re-budgeted from FY2021 CIP

Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
SB TIF	\$3,032,000	\$3,800,000	\$1,134,000	\$4,636,000	\$0	\$12,602,000
W/S	\$97,884	\$942,308	\$314,462	\$2,227,077	\$0	\$3,581,731
Total	\$3,129,884	\$4,742,308	\$1,448,462	\$6,863,077	\$0	\$16,183,731

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: FY2022-2026

Project Title: *Community Redevelopment Agency – South Beach Redevelopment District South Beach Park Infrastructure Improvements and Maintenance Program*

City Priorities, Goals and Initiatives: Provide recreational amenities desired by the community. (P2.G2.I2)

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.

South End Connectivity Corridors: This project includes connectivity corridors within the south end redevelopment area that should enable safe non-motorized transport between neighborhoods, parks, commercial districts and the beach. The project contemplates 1.5 miles of connectivity corridors to be implemented over fiscal years 2022 and 2023. These corridors will connect to the City funded urban trails. More information about the Urban Trails Project is available in the Parks Capital Improvement Plan.

Sunshine Park Playground Replacement: Due to its current age, condition and usage, the wood structure requires constant inspection, maintenance and wood replacement. Screws, bolts and swing mechanisms are showing signs of age and corrosion and are becoming safety issues.

Playground Poured-in-Place (PIP) Flooring: The PIP flooring is necessary to comply with safety fall zone requirements. Flooring replacement should coincide with the playground replacement.

Playground Shade: Shading will be added for the new playground.

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: FY2022-2026

Projects:	FY2022	FY2023	FY2024	FY2025	FY2026	Total
South End Connectivity Corridors	\$158,400	\$158,400				\$316,800
Sunshine Park Playground Structure(s)	\$1,000,000					\$1,000,000
Playground PIP Flooring	\$205,000					\$205,000
Playground Shade	\$200,000					\$200,000
Subtotal Capital	\$1,563,400	\$158,400	\$0	\$0	\$0	\$1,721,800
Maintenance Program						
Landscaping - weekly	\$18,000	\$19,000	\$20,000	\$21,000	\$22,000	\$100,000
Park clean-up - daily	\$33,000	\$34,000	\$36,000	\$38,000	\$40,000	\$181,000
Restroom cleaning - daily	\$6,000	\$7,000	\$8,000	\$9,000	\$10,000	\$40,000
Skate Park Maintenance	\$15,000	\$16,000	\$17,000	\$18,000	\$19,000	\$85,000
Artificial Turf Maintenance	\$5,000	\$6,000	\$7,000	\$8,000	\$9,000	\$35,000
Pressure wash, graffiti remove-quarter	\$3,000	\$4,000	\$5,000	\$6,000	\$7,000	\$25,000
Agronomic practices - quarterly	\$5,000	\$6,000	\$7,000	\$8,000	\$9,000	\$35,000
Splash Pad, Restroom & Building Maintenance	\$20,000	\$21,000	\$22,000	\$23,000	\$24,000	\$110,000
Subtotal Operating	\$105,000	\$113,000	\$122,000	\$131,000	\$140,000	\$611,000
Grand Total	\$1,668,400	\$271,400	\$122,000	\$131,000	\$140,000	\$2,332,800

Capital Improvement Plan: FY2022-2026

Public Works		2022	2023	2024	2025	2026	Total
Funding Sources:							
General Fund Operating Revenues	001	140,000	42,000	42,000	45,000	45,000	314,000
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	1,220,000	820,000	820,000	1,070,000	820,000	4,750,000
Gen. Capital Projects Heavy Vehicle Reserve	315	-	395,000	55,000	-	200,000	650,000
General Capital Projects Road Reserve	315	810,000	337,000	-	-	-	1,147,000
General Capital Projects Non-ADA Dune Walkover Replacement Reserve	315	200,000	200,000	200,000	200,000	200,000	1,000,000
Water & Sewer Utility Operating Revenues	420	5,271,000	6,423,000	1,460,000	1,600,000	3,455,000	18,209,000
Stormwater Operating Revenues	423	1,420,000	2,298,000	4,310,000	1,745,000	995,000	10,768,000
Sanitation Fund	430	40,000	170,000	-	290,000	-	500,000
Total CIP Funding Sources		9,411,000	10,995,000	7,197,000	5,260,000	6,025,000	38,888,000
Expenses:							
Streets:							
Vehicle Replacement Program	001	\$ 40,000	\$ 42,000	\$ 42,000	\$ 45,000	\$ 45,000	\$ 214,000
PW Replacement Structure at O&M	001	100,000	-	-	-	-	100,000
Heavy Vehicle Replacement Program	315	-	395,000	55,000	-	200,000	650,000
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.	151	400,000	-	-	250,000	-	650,000
Total CIP - Roads & Streets		1,670,000	1,567,000	1,227,000	1,425,000	1,375,000	7,264,000
Distribution & Collection:							
Vehicle Replacement	420	43,000	200,000	70,000	45,000	-	358,000
PW Replacement Structure at O&M	420	300,000	-	-	-	-	300,000
Computer for new hire	420	2,000	-	-	-	-	2,000
Water Distribution & Sanitary Sewer Collection Systems Improvements:							
Water Main Replacement	420	500,000	760,000	500,000	650,000	250,000	2,660,000
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
		3,000,000	2,750,000	895,000	1,020,000	575,000	8,240,000
Pollution Control Plant:							
Sewer Rehabilitation Program-Lift Stations	420	445,000	340,000	380,000	380,000	380,000	1,925,000
Chlorine Conversion	420	75,000	1,600,000	-	-	-	1,675,000
Wastewater Treatment Facility Impr.	420	1,750,000	1,500,000	90,000	200,000	2,500,000	6,040,000
		2,270,000	3,440,000	470,000	580,000	2,880,000	9,640,000
Water Plant:							
Vehicle Replacement Program	420	38,000	38,000	45,000	-	-	121,000
Chlorine Conversion	420	28,000	600,000	-	-	-	628,000
Water Plant Facility Improvements	420	125,000	-	50,000	-	-	175,000
		191,000	638,000	95,000	-	-	924,000
Capital Projects							
Relocate/ Rebuild Stations #7 & #8 and Demolish existing lift stations #7 & #20	420	1,000,000	-	-	-	-	1,000,000
PW Asset Management Software	420	-	300,000	-	-	-	300,000
		1,000,000	300,000	-	-	-	1,300,000
Total CIP - Water & Sewer		6,461,000	7,128,000	1,460,000	1,600,000	3,455,000	20,104,000
Stormwater							
Vehicle Replacement Program	423	95,000	280,000	165,000	-	-	540,000
Stormwater Collection & Treatment Impr.	423	650,000	1,355,000	3,850,000	1,450,000	700,000	8,005,000
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
Non-ADA Dune Walkover Replacement	315	200,000	200,000	200,000	200,000	200,000	1,000,000
Total CIP - Stormwater		1,240,000	2,130,000	4,510,000	1,945,000	1,195,000	11,020,000
Sanitation							
Vehicle Replacement Program	430	40,000	170,000	-	290,000	-	500,000
Total CIP - Public Works		\$ 9,411,000	\$ 10,995,000	\$ 7,197,000	\$ 5,260,000	\$ 6,025,000	\$ 38,888,000

Capital Improvement Plan: FY2022-2026

Project Title: Vehicle and Heavy Equipment Replacement Program

Department/Division: Public Works / All Divisions

Primary City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

Project Description and Reason Necessary:

This is a program to replace vehicles due to annual operating expense, age, and condition.

Division	Veh #	Year	Description	FY2022	FY2023	FY2024	FY2025	FY2026
Streets	565	2010	F-150 4x4	\$40,000				
Sanitation	555	2010	F-150 4x4	\$40,000				
Stormwater	ST-95	2001	Acme Trailer Mounted 8"/10" Pump	\$95,000				
Water	593	2011	2011 F-150	\$38,000				
D&C	590	2011	Ford F-250 ¾-ton Truck w/utility body	\$43,000				
Streets	514	2011	F-150 4x4		\$42,000			
Sanitation	510	2013	International 4300 Clam Bucket Truck		\$170,000			
Water	599	2009	Chevy Silverado		\$38,000			
Multiple	New	New	Vactor 2100i Vac Truck – Dual Axle		\$420,000			
D&C	525	2004	Terex mini excavator		\$60,000			
Streets	524	2014	F-150 4x4			\$42,000		
Stormwater	535	2014	CAT Challenger Boom Arm Mower			\$165,000		
Water	598	2014	Dodge Ram 2500 (replace with crane truck)			\$45,000		
D&C	521	2013	F550 Dump Truck			\$70,000		
Streets	526	2015	PU – RAM2500 4x4				\$45,000	
Sanitation	546	2020	Elgin Crosswind J1 street sweeper				\$290,000	
D&C	541	2015	F250 ¾ ton Ext cab w/util. body				\$45,000	
Streets	533	2016	F250 ¾ ton w/util. body					\$45,000
Totals				\$256,000	\$730,000	\$322,000	\$380,000	\$45,000

* The Vac-Con originally scheduled for replacement in 2025 will be pushed back until 2028. Possible Vac trucks on 10 year cycles / 1 replaced every 5 years. 10 years each service life

Vehicle Replacement Summary:

Funding Source	FY2022	FY2023	FY2024	FY2025	FY2026	Total
General Fund	\$40,000	\$42,000	\$42,000	\$45,000	\$45,000	\$214,000
Sanitation Fund	\$40,000	\$170,000		\$290,000		\$500,000
Stormwater Fund	\$95,000	\$280,000	\$165,000			\$540,000
Water & Sewer Fund	\$81,000	\$238,000	\$115,000	\$45,000		\$479,000
Totals	\$256,000	\$730,000	\$322,000	\$380,000	\$45,000	\$1,733,000

Capital Improvement Plan: FY2022-2026

Project Title: Heavy Equipment and Vehicle Replacement/Maintenance and Funding Program

Department/Division: Public Works / Streets

Primary City Priorities, Goals and Initiatives: Provide appropriate resources for service provision (P4.G2.I2)

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
Caterpillar 4x4 Backhoe	527	2017	2023	1,820hrs	\$130,000	\$35,000	\$95,000
Caterpillar Excavator	534	2018	2023	350hrs	\$265,000	\$75,000	\$190,000
Hamm HD-Roller	ST-73	2003	2024	175hrs	\$55,000		\$55,000
Caterpillar Tandem Dump Truck	545	2016	2026	49,800	\$200,000	\$30,000	\$170,000
Caterpillar 279 Compact Tract Loader	ST-88	2019	2029	150hrs			
International 16 Foot Flatbed Dump Truck Double Cab	569	2018	2028	16,600			
International 16 Foot Flatbed Dump Truck Double Cab	551	2019	2029	9,200			
Massey Ferguson MF5711, Tractor & Land Pride Bushhog	St-32	2021	2034	7hrs			
				Total	\$650,000	\$140,000	\$510,000

Capital Improvement Plan: FY2022-2026

General Capital Projects Fund – Streets Heavy Equipment Reserve Funding Progress:

	FY2022	FY2023	FY2024	FY2025	FY2026
Balance beginning of year:	\$243,892	\$343,892	\$48,892	\$93,892	\$193,892
Deposits from General Fund	\$100,000	\$100,000	\$100,000	\$100,000	\$100,000
Est. Available Balance	\$343,892	\$443,892	\$148,892	\$193,892	\$293,892
Withdrawals:					
Caterpillar 4x4 Backhoe		\$130,000			
Caterpillar Excavator		\$265,000			
Hamm HD-Roller			\$55,000		
Caterpillar Tandem Dump Truck					\$200,000
Total Withdrawals	\$0	\$395,000	\$55,000	\$0	\$200,000
End-of-year Balance	\$343,892	\$48,892	\$93,892	\$193,892	\$93,892

Capital Improvement Plan: FY2022-2026

Project Title: Pavement Maintenance, Striping, and Sidewalk Program

Department/Division: Public Works / Streets

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

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:

- **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 implemented by FY2022. Funds will be expended based on a plan developed from the results of this survey. For FY2022 and beyond, streets maintenance funds will be tied to specific projects identified through the pavement management plan.

- **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. (P1.G2.I2)

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. (P1.G2.I2)

Funding Source: Local Option Gas Tax (LOGT) and ½-cent Infrastructure Surtax (BJB). See next page for other road improvements.

	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Street Maintenance (LOGT) (Not Capital) (BJB)	\$260,000	\$260,000	\$260,000	\$260,000	\$260,000	\$1,300,000
	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Sidewalk Maint. (LOGT) (Not Capital)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
New Sidewalks (BJB) (Capital)	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
TOTAL	\$1,130,000	\$1,130,000	\$1,130,000	\$1,130,000	\$1,130,000	\$5,650,000

Capital Improvement Plan: FY2022-2026

Project Title: Road & Associated Infrastructure Improvements

Department/Division: Public Works / Streets

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

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. (P1.G3.I2), (P3.G2.I3)

Funding Source(s): ½-cent Infrastructure Surtax (BJB) for design work.

Penman Rd. Commercial Area	FY2022	FY2023	FY2024	FY2025	FY2026	Total
<i>Design</i>	\$50,000					
<i>Construct</i>				\$250,000		\$300,000
Penman Rd. Septic to Sewer						
<i>Design</i>	\$350,000					\$350,000
<i>Construct</i>						
TOTAL	\$400,000	\$0	\$0	\$250,000		\$650,000

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: FY2022-2026

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

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

Project Description and Reason Necessary:

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. Phase A consists of building a new LS #7 and demolishing the old LS#7 and old LS#20. Phase A is under construction in FY2021.

<u>PHASE</u>	<u>OVERVIEW</u>
LS #8: - Rehabilitate Existing LS #8 - Construct new sewer force main to manifold with new LS #7	<i>Design underway; Construction programmed for FY2022</i> - Rehabilitate existing LS #8 - Rebuild roadway and curbing - Construct new force main on 18th Avenue North from LS #8 to manifold with new force main from LS #7
NOTE: Phasing was necessary so that project was flexible to integrate with possible route(s) for FDOT A1A Drainage Improvement Project.	

Funding Source: Water & Sewer Fund

PROJECT	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
LS #8						
Design						
Construct	\$1,000,000					\$1,000,000
TOTAL	\$1,000,000	\$0	\$0	\$0	\$0	\$1,000,000

Project is being re-budgeted from FY2021 CIP

Capital Improvement Plan: FY2022-2026

Project Title: Water Distribution & Sanitary Sewer Collection Systems Improvements

Department/Division: Public Works / Distribution & Collection

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

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.

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: FY2022-2026

Project	Water Main Replacement		Project Area		
	Old Type	Est. Length	ALONG	FROM	TO
FY2022 – Water Main Improvement Design (2021) Construct (2022)	2" galvanized 6" Cast Iron	2,400' Install 3-12" Valves 2-12" valves	• 6th St. N. • 6th St. N. • 21st Ave. S. • 2nd St. S. • 2nd St. S. • Gordon Ave.	4 th Ave. N. 2 nd Ave. N. 1 st St. S. 21 st Ave. S. 21 st Ave. S. Water Tower	6 th Ave N. Beach Blvd. 2 nd St. S. 22 nd Ave. S. 17 th Ave. S.
FY2023 – Sewer Replacement Design (2022) & Const. (2023)	10"	1,500' install of lined sewer, point repairs, paving	• 3rd St. N. (A1A)	14 th Ave. N.	9 th Ave. N.
FY2024 – Water Main Improvement Design (2023) & Const. (2024)*	2" pipe	Install 2500' of 8" PVC pipe (<i>delay to size for future development</i>)	• 2nd Ave. N.	20 th St. N.	Dead end (boat ramp)
FY2025 - Water and Sewer Main Imp. Design (2024) & Const. (2025)	8" Cast Iron water main, 6"/8" clay sewer mains	Replace approximately 2,500' of 8" tuberculated C.I. Water mains and 1,200' of sanitary sewer main.	• 1st Street N.	9 th Ave. N. 15 th Ave. N. 19 th Ave. N.	11 th Ave. N. 18 th Ave. N. 20 th Ave. N.
FY2026 - Sewer Repair/Replacement Design (2025) & Const. (2026)		Rear Easement Sewer Mains	• 14th Ave. N. • 15th Ave. N. • 16th Ave. N.	4 th Ave. N.	9 th Ave. N.

* Waiting to see what and when marina area development is going to be constructed.

Capital Improvement Plan: FY2022-2026

Project (Fund Source)	Phase	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Water Main Improvement (W/S)	Design Construct	\$400,000					\$400,000
Sewer Replacement (W/S)	Design Construct	\$100,000	\$700,000				\$800,000
Water Main Improvement (W/S)	Design Construct		\$60,000	\$400,000			\$460,000
Water and Sewer Main Improvement (W/S)	Design Construct			\$100,000	\$600,000		\$700,000
Sewer Repair/Replacement (W/S)	Design Construct				\$50,000	\$250,000	\$300,000
	Total	\$500,000	\$760,000	\$500,000	\$650,000	\$250,000	\$2,660,000

NOT CAPITAL	FY2022	FY2023	FY2024	FY2025	FY2026	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. (P3, G2, I2)

Capital Improvement Plan: FY2022-2026

Project Title: Water, Sewer and Stormwater Main Improvements

Department/Division: Public Works / Distribution & Collection

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

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. The design alternate includes a multi-use path along the route to improve alternate transportation forms.

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. The design alternate includes a multi-use path along the route to improve alternate transportation forms.

		Project Area		
Type of work	Description of work	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: FY2022-2026

10th Street South: 5th Ave. S. to 12th Ave. S.

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Water Sewer Fund	\$640,000					\$640,000
Stormwater Fund	\$380,000					\$380,000
General Cap Projects Fund	\$810,000					\$810,000
Total	\$1,830,000	\$0	\$0	\$0	\$0	\$1,830,000
Expenditure	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Design and Engineering						
Construction	\$1,830,000					\$1,830,000
Total	\$1,830,000	\$0	\$0	\$0	\$0	\$1,830,000

10th Street South: Beach Blvd. to 5th Ave. S.

Funding Sources	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Water Sewer Fund		\$760,000				\$760,000
Stormwater Fund		\$368,000				\$368,000
General Cap Projects Fund		\$337,000				\$337,000
Total	\$0	\$1,465,000	\$0	\$0	\$0	\$1,465,000
Expenditure	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Design and Engineering						\$0
Construction		\$1,465,000				\$1,465,000
Total	\$0	\$1,465,000	\$0	\$0	\$0	\$1,465,000

Capital Improvement Plan: FY2022-2026

Project Title: Sanitary Sewer Lift Stations Rehabilitation Program

Department/Division: Public Works / Pollution Control Plant

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

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 #28: (FY2021/2022) This is a Gorman Rupp station, also called a doghouse station, located at 1241 Blue Heron Ln N. This station was built in 1994 and is the last above ground in our system and represents all of the problems associated with this type of station. These problems include vacuum leaks, belt replacements, 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 high water subsides. The station needs to be converted to a submersible station with new pumps, valves, piping, control panel and wet well.

LS #33: (FY2022/2023) 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: (FY2023/2024) 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 #5: (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

Capital Improvement Plan: FY2022-2026

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: (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.

LS #11: (FY2026/2027) This station is located at 251 N. 20th Street. The station discharges into a manhole at 2nd Ave N. and 15th Street N. and then flows by gravity to Lift Station #10 for re-pumping to the PCP Headworks. There are no records of any rehabs for this station. In 2005 the pumps were upgraded to 10hp Flygt Pumps and a new control panel was built and installed by PCP staff. However, the pumps had to have adapters installed to work with the existing rail system and should be replaced. The isolation valves no longer work making it impossible to clean out check valves. The piping inside the well was changed to PVC after a pipe failure but the piping outside the well is very deteriorated and will probably fail in the future. The well coating is not Spectrashield and not equal to the City's lift station specifications.

FUTURE LIFT STATION PROJECTS:

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 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)		FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
LS #28 (W/S)	<i>Design Construct</i>	\$400,000					\$400,000
LS #33 (W/S)	<i>Design Construct</i>	\$45,000	\$300,000				\$345,000
LS#34 (W/S)	<i>Design Construct</i>		\$40,000	\$300,000			\$340,000
LS #5 (W/S)	<i>Design Construct</i>			\$80,000	\$300,000		\$380,000
LS #21 (W/S)	<i>Design Construct</i>				\$80,000	\$300,000	\$380,000
LS #11 (W/S)	<i>Design Construct</i>					\$80,000	\$80,000
	TOTAL	\$445,000	\$340,000	\$380,000	\$380,000	\$380,000	\$1,925,000

Capital Improvement Plan: FY2022-2026

Project Title: Wastewater Treatment Facility Improvements Program

Department/Division: Public Works / Pollution Control Plant

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

Project Description and Reason Necessary:

North Digester Tanks and Air Piping: The digester was constructed with cast in place concrete in the 1940's. Due to the age and internal pressure of the tank, the concrete surface had cracked around the perimeter of the tank. During the recent PCP upgrade, replacement of the digester air piping was included in the project. The plans called for ductile iron pipe to be used below ground to supply air to the tanks. The piping prematurely failed, in multiple places, after ten years in service. The cause of the corrosion appears to be the result of the combination of the moisture, salt content of the soil and the high heat (150+ degrees) of the air from the digester blowers. Although repairs of the air piping has been completed, these failures have caused a loss of air to the digesters and sand to be sucked into the air piping system. The constant sand blasting of the internal parts is causing valve and process issues since the tanks are accumulating large quantities of sand.

Sludge Dewatering Facility Replacement: (FY2022/2023) 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)

Modifications to the Chlorine Contact Tanks and Chlorination/De-Chlorination Systems: (FY2022/2023) 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. (P3.G2.I3)

Chlorination Conversion: (FY2022/2023) 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 change from gaseous chlorine as a disinfection and convert to sodium hypochlorite with bulk chemical delivery and storage. This eliminates the need for the City Risk Management Plan. (P3.G2.I3)

Capital Improvement Plan: FY2022-2026

Wastewater Treatment Plant Outfall Piping: (FY2022) 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. (P3.G3.I3)

SBR Influent Bypass Valving: (FY2022) Currently there is no existing Influent bypass valve for the City's Sequencing Batch Reactors. If replacement were needed for the influent valve, there would be no way to divert the flow to another tank. Two new 24" influent bypass valves would allow diversion of incoming influent to the operational half of the plant. (P3.G3.I3)

WWTP Permit Renewal (NPDES): (FY2024) PCP is governed by the Florida Department of Environmental Protection (DEP) under the National Pollutant Discharge Elimination System (NPDES) permit. This permit is required to be updated every five years. The requirements that DEP places on this permit must be met and any action items must be completed as part of its issuance. (P3.G3.I3)

SBR Air Valve Replacement: (FY2024/2025) Each Sequencing Batch Reactors (SBR) has a butterfly valve for its air valve. A certain part of the disc always faces the flow, even when completely opened. It has a poor sealing function. Throttling by employing butterfly valves is restricted to low pressure drop systems. Replacing these valves to an IRIS Diaphragm control valve will save energy cost and lower noise emissions through enhanced design. (P3.G3.I3)

Influent Grit System: (FY2025/2026) The Pollution Control Plant has two influent bar screens to prevent plastics and other solids from entering the plant. After the bar screen system, there is no grit system removal. The purpose of grit removal consists in extracting gravel, grit and more or less fine mineral particles as well as fibers from raw water in order to prevent the formation of deposits in pipelines and to protect pumps and other appliances against abrasion. (P3.G3.I3)

Funding Source: Water & Sewer Fund

Project	Phase	FY2022	FY2023	FY2024	FY2025	FY2026	Total
North Digester Tanks and Air Piping*	Construct	\$345,000					\$345,000
Sludge Dewatering Facility Replacement # 1 & 2	Construct	\$1,000,000					\$1,000,000
Modifications to North and South Chlorine Contact Tanks	Design Construct	\$180,000	\$1,500,000				\$1,680,000
Chlorine Conversion	Design Construct	\$75,000	\$1,600,000				\$1,675,000
Wastewater Treatment Plant Outfall Piping*		\$100,000					\$100,000
SBR Influent Bypass Valving		\$125,000					\$125,000
WWTP Permit Renewal (NPDES)				\$50,000			\$50,000
SBR Air Valve Replacement	Design Construct			\$40,000	\$100,000		\$140,000
Influent Grit System	Design Construct				\$100,000	\$2,500,000	\$2,600,000
	Total	\$1,825,000	\$3,100,000	\$90,000	\$200,000	\$2,500,000	\$7,715,000

*Project re-budgeted from FY2021

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.

Capital Improvement Plan: FY2022-2026

Project Title: Water Plant Improvements Program

Department/Division: Public Works / Water Plant

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

Project Description and Reason Necessary:

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.

Chlorination Conversion: (FY2022/2023) 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 change from gaseous chlorine as a disinfection and convert to sodium hypochlorite with bulk chemical delivery and storage. This eliminates the need for the City Risk Management Plan. (P3.G3.I3)

Softening Study: (FY2024) This project is to consider the alternatives for central softening of water at both Water Treatment Plant locations.

Security and Lighting Improvement: (FY2024) This project is to improve the safety and security of our City's properties. The fencing and barbwire need to be repaired and/or replaced due to the weathering and age of the materials. The lighting at both of the City's Water plants need to be improved for better visibility and reliability.

Funding Source: Water & Sewer Fund

Project	Phase	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Generator Fuel Storage Tank Replacement		\$125,000					\$125,000
Chlorine Conversion	Design Construct	\$28,000	\$600,000				\$628,000
Softening Study				TBD			TBD
Security Improvements				\$50,000			\$50,000
	Total	\$153,000	\$600,000	\$50,000	\$0	\$0	\$803,000

Capital Improvement Plan: FY2022-2026

Project Title: Stormwater Collection & Treatment System Improvements Program

Department / Division: Public Works / Stormwater

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

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:

Isabella Boulevard (35th Avenue South to Jacksonville Drive): (FY2021) Project consists of installation of approximately 450 linear feet of up to 36-inch RCP storm sewer piping, three (3) manholes, filling in of existing ditch, and sodding removal and replacement. (P3.G2.I2)

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. (P3.G2.I2)

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 composite decking material to minimize maintenance and prolong its life. (P3.G2.I1), (P3.G2.I2)

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. (P3.G2.I1), (P3.G2.I2)

Evans Drive Area Stormwater Improvements: (FY2022/2023) 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. (P3.G2.I2)

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.

Stormwater Small Projects: (FY2023/2024&2025) This project is designed to include several small area stormwater projects to include projects identified in the FY2021 Stormwater Master Plan. (P3.G2.I2)

Capital Improvement Plan: FY2022-2026

Intracoastal Waterway (ICW) Outfall Improvements (Beach to Seagate): (FY2024/2025) This project will be installing check valves inline into the outfalls to prevent ICW from influencing the City drainage systems. (P3.G2.I1), (P3.G2.I2)

Palm Tree Rd. Stormwater Improvements: (FY2024/2025) Stormwater station near 6th Avenue N. and Palm Tree Rd. to an additional basin south of 4th Ave. N., west of Palm Tree Rd. pumped to outfall at ICW, along 2nd Avenue. (P3.G2.I2)

Security and Lighting Improvement: (FY2024) This project is to improve the safety and security of our City's properties. The fencing and barbwire need to be repaired and/or replaced due to the weathering and age of the materials. Upgrading fences and sites to improve security and aesthetics.

Funding Sources: Stormwater Fund, General Capital Projects Fund

Project	Phase	FY2022	FY2023	FY2024	FY2025	FY2026	Total
Isabella Blvd. (35th Ave to Jax Dr.)	Construct	\$200,000					\$200,000
4th St. S (1st-6th Ave S)	Design Construct	\$200,000	\$450,000	\$3,000,000			\$3,650,000
Non-ADA Dune Walkovers (Qty 21) – <i>General Capital Projects Fund</i>	Construct	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Beach Outfalls (QTY 14)	Construct	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000	\$1,000,000
Evans Dr. Area Stormwater Improvements	Design Construct	\$50,000	\$305,000				\$355,000
Generator Fuel Storage Tank			\$150,000				\$150,000
Stormwater Small Projects	Design Construct		\$250,000	\$500,000	\$500,000		\$1,250,000
ICW Outfalls (Beach to Seagate)	Design Construct			\$100,000	\$500,000		\$600,000
Palm Tree Rd.	Design Construct				\$250,000	\$500,000	\$750,000
Security Improvements				\$50,000			\$50,000
	Total	\$850,000	\$1,555,000	\$4,050,000	\$1,650,000	\$900,000	\$9,005,000

PROJECT (NOT CAPITAL)	FY2022	FY2023	FY2024	FY2025	FY2026	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

Capital Improvement Plan: FY2022-2026

Project Title: Public Works Replacement Storage Structure

Department/Division: Public Works / Multiple Divisions

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

Project Description and Reason Necessary:

In 2017, Hurricane Irma damaged a storage structure at the Operations and Maintenance facility on Shetter Avenue. This structure provided overhead protection from rain and sun damage to equipment. FEMA awarded the City approximately \$50,000 for the replacement of this structure, and the damaged structure was removed in 2021.

This project would erect a new structure to replace the lost structure and allow protection from the elements on equipment vital to the operations of the Public Works Department.

Funding Sources: Water and Sewer Fund, General Fund

	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Public Works Replacement Storage Structure (W/S)	\$300,000					\$400,000
(GF)	\$100,000					
TOTAL	\$400,000					\$400,000

If FEMA allows the City to apply the previously awarded funds towards this project, those funds will be used to offset the General Fund portion of the replacement cost.

Capital Improvement Plan: FY2022-2026

Project Title: Public Works Asset Management Software Solution

Department/Division: Public Works / All Divisions

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P1.G3.I1)

Project Description and Reason Necessary:

Public Works Department has the need to have a central software application that tracks all assets and maintenance activities, including job costing. The software application must be Geographic Information Systems (GIS) centric and must be compatible with Tyler software applications to allow it to integrate with the existing City finance software at an undetermined time in the future.

The City would utilize a consultant under our continuing contract engineering agreements to help facilitate the configuration, installation, data collection, and additional needs to help get this software application running and into full utilization by the Department.

Public Asset Management Software is a computerized maintenance management system (CMMS) software. The purchase of the Public Asset Management Software will include a multi-year agreement for software licenses, updates, maintenance, customer support, and access to an online web based solution. This software solution will integrate with the City's GIS asset database and support map-based workflows for field employees. This allows central tracking, management, history, work orders, and other key data traits to help track assets, resources and maintenance costs. Scheduling with internal Information Services for internal support will be coordinated as part of the ERP process and help determine implementation plans if needed.

Funding Sources: Water and Sewer Fund

	FY2022	FY2023	FY2024	FY2025	FY2026	TOTAL
Asset Management Project		\$300,000				\$300,000
TOTAL		\$300,000				\$300,000

This software application may also have the ability to be utilized in additional departments within the City.

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

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

Glossary and list of acronyms

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.

Glossary and list of acronyms

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.

Glossary and list of acronyms

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

Glossary and list of acronyms

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

Glossary and list of acronyms

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

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

Glossary and list of acronyms

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.

Glossary and list of acronyms

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.

Glossary and list of acronyms

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

Glossary and list of acronyms

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

