

City of Jacksonville Beach



Annual Budget Book



Fiscal Year 2022-2023

City of Jacksonville Beach Annual Budget



Fiscal Year ending September 30, 2023

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

Deputy City Manager: Karen Nelson

Department Directors:	Allen Putnam	Director of Beaches Energy Services
	Ashlie K. Gossett, C.P.A.	Chief Financial Officer
	Kimberlee Bennett	Director of Human Resources
	Bill Rieger	Chief Information Officer
	Jason Phitides	Director of Parks & Recreation
	Heather Ireland	Director of Planning & Development
	Gene P. Smith	Chief, Police Department
	Dennis Barron	Director of Public Works

City Clerk: Sheri Gosselin

City Attorney: Sandy Robinson

Working Together: Committed to the Citizen

2023 Annual Budget

Table of Contents

<i>City Officials</i>	
<i>Table of Contents</i>	
<i>Distinguished Budget Award: 2021-2022</i>	
Budget Message	i
Summaries of Changes in Revenues and Expenditures	iv
Community Profile	1
Budget Overview:	
Form of Government	11
City Services	12
Budget Process	14
Budget, Accounting & Financial Policies	17
Fund Accounting	24
Organization Chart	31
Expenditure Summary by Business Plan and Fund	32
Strategic Plan	33
Business Plans:	
Beaches Energy Services	39
Community Redevelopment Agency	51
Executive and Legislative	61
Finance	73
Human Resources	81
Information Services	89
Parks & Recreation	95
Planning & Development	109
Police	117
Public Works	125
Funding Sources	139
Budget Summaries	157
Major Funds	158
Other Funds	166
Authorized Positions	170
Capital Outlay Detail	172
Debt and Capital Projects	174
Transfers to/from Other Funds	177
Capital Improvement Plan 2023-2027	179
Administration & Finance	182
Beaches Energy Services	190
Community Redevelopment Agency	215
Information Services	226
Parks & Recreation	233
Police	242
Public Works	248
Glossary	269



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Jacksonville Beach
Florida**

For the Fiscal Year Beginning

October 01, 2021

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, 2021. 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:	FY2023 Adopted Budget

The FY2023 Annual Budget and Capital Improvement Plan adopted by City Council on September 19, 2022, keeps the millage rate steady at 3.9947 mills. The total adopted budget of \$223,454,407 is 24.8% 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.

FY2023 is the third consecutive fiscal year that we have prepared the budget while continuing to deal with uncertainty stemming from the COVID-19 pandemic and the volatile recovery that follows. While the financial outlook has generally improved since the onset of the pandemic, the recovery remains challenging. We continue to see growth in our property tax revenues, however, this is offset by escalating labor, operating, and capital outlay costs. The turbulent labor market and its associated challenges compelled the City to apply an across the board cost of living adjustment of 3% (Resolution 2110-2022 approved by City Council on 4/18/22). We face considerable financial headwinds as our vendors continue to increase the costs they pass through to us for goods and services. Additionally, our planned capital improvement costs are escalating at an uncomfortably high pace which has often necessitated additional funding appropriations to proceed. The budget being presented will allow the city to maintain its current service levels while also making significant investments in capital improvements. Through careful and forward-thinking planning, we continue to set aside funds for longer-term projects such as: facilities maintenance; 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.

In FY2022, the City Council adopted a new Vision statement for the community and Mission statement for the organization, while employees developed a set of Core Values. These three efforts are foundational pillars for the City's Strategic Plan, which was also adopted in early FY2022. City Administration, in working with the City Council and stakeholders, is responsible for implementing the Strategic Plan, and using the Vision, Mission and Core Values for guidance in maintaining the appropriate organizational culture. The importance of this information necessitates a new tab within the Annual Budget Book, with an additional Strategic Plan reference guide at the back of the document.

Staffing changes for FY2023 reflect actions approved by Council during the current fiscal year, and strategic additions to certain critical areas:

- Add one full-time Administrative Assistant in Human Resources
- Add one full-time Application Services Manager in Information Services
- Add one full-time Systems Engineer in Information Services
- Add two full-time Lieutenant positions in Ocean Rescue
- Add two part-time Lieutenant positions in Ocean Rescue (These were offset by a commensurate decrease in budgeted part-time hours)
- Converted one full-time position to two part-time positions at the Golf Course (budget neutral)
- Converted three part-time positions to three full-time positions, and added one part-time position at the Golf Course
- Added one full-time Deputy Property & Procurement Officer

As we look forward to our fourth year of operations since the onset of the pandemic, I remain encouraged for the City's future. In the face of unprecedented challenges both personal and professional, staff continues to rise to the occasion and deliver the services our Citizens rely on without interruption. Additionally, the disruptions allowed us to adopt greater use of technology and encouraged ongoing discussions about new approaches to service delivery. The path forward requires flexibility. We must think and act anew, and be willing to pivot our approach to service delivery as we see better options.

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. I believe the last few years have made us more capable and better prepared to meet the challenges ahead. I look forward to our continued work together, and to our collective efforts to make Jacksonville Beach a great place to live, work, and visit.

BUDGET CONCERNS AND UNCERTAINTIES

- Local, state and national economy – inflation, volatility and tight labor market
 - Salary and benefits for represented and non-represented employees
 - Supply chain delays and cost impacts to maintenance and capital projects
 - Energy cost increases, for City use, BES service provision, and resale
- Sunsetting of Infrastructure Surtax (Better Jax Beach) in 2030
- Negative impacts of future state and federal Legislative Actions and unfunded mandates
- Deferred maintenance on City assets for utilities and facilities
- Unforeseen weather events (i.e., hurricanes) requiring financial outlay

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 2023 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	\$2,089,507	\$12,624,469	\$14,713,976	4.8%
Redevelopment	-	11,010,734	11,010,734	3.6%
General Capital Projects	-	11,921,661	11,921,661	3.9%
Electric	31,990,561	40,262,264	72,252,826	23.4%
Water & Sewer	42,611,882	-	42,611,882	13.8%
Total Major Funds	76,691,950	75,819,128	152,511,079	49.5%
Nonmajor Governmental	-	6,486,616	6,486,616	2.1%
Nonmajor Enterprise	13,194,020	-	13,194,020	4.3%
Nonmajor Internal Service	6,070,859	-	6,070,859	2.0%
Nonmajor Pension	-	130,123,831	130,123,831	42.2%
Total Nonmajor Funds	19,264,879	136,610,447	155,875,326	50.5%
TOTALS	\$95,956,829	\$212,429,576	\$308,386,405	100.0%
Percentage of total Fund Balance	31%	69%	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 \$12.6 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 FY2022. 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 FY2023 primary source of budgeted revenue is a \$3,200,000 transfer from the General Fund for the following:

- Street maintenance heavy equipment replacement reserve (\$100,000)

- Citywide sidewalk maintenance and construction reserve (\$200,000)
- Dune walkover replacement reserve (\$200,000)
- Parks maintenance and heavy equipment replacement reserve (\$200,000)
- Radio system replacement reserve (\$200,000)
- Major building system replacement projects (\$250,000)
- Police vehicle replacement reserve (\$300,000)
- Partial funding for ERP project (\$500,000)
- Partial funding for information technology major replacements (\$500,000)
- Building renovations resulting from space needs analysis (\$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 (\$110,000), enterprise resource planning phase II (\$550,000), and major building system replacements such as roofs and HVAC units (\$925,000). 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, anticipates continued volatility in its power costs that will result in fluctuating electric prices for its customers. 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 2023 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 2023	Expenses 2023	Budgeted Change in Fund Balance	% Change
General Fund	\$26,657,072	\$26,657,072	\$0	0.0%
Redevelopment	11,926,553	36,621,995	(24,695,442)	100.3%
General Capital Projects	3,719,000	4,314,400	(595,400)	2.4%
Electric	95,979,446	97,432,960	(1,453,514)	5.9%
Water & Sewer	15,972,798	12,009,494	3,963,304	-16.1%
Total Major Funds	154,254,869	177,035,921	(22,781,052)	92.5%
Nonmajor Governmental	3,270,530	7,659,686	(4,389,156)	17.8%
Nonmajor Enterprise	11,082,533	14,424,618	(3,342,085)	13.6%
Nonmajor Internal Service	15,749,360	15,749,360	-	0.0%
Nonmajor Pension	14,477,395	8,584,822	5,892,573	-23.9%
Total Nonmajor Funds	44,579,818	46,418,486	(1,838,668)	7.5%
TOTALS	\$198,834,687	\$223,454,407	(\$24,619,720)	100.0%

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 primarily attributable to increased capital outlay in the American Rescue Plan Act (ARPA) Fund for the sludge dewatering facility project (\$1.5M), modifications to chlorine tanks (\$1.5M), and chlorine conversion projects at our water and wastewater facilities (\$1.5M).

Nonmajor Enterprise Funds: The decrease in nonmajor enterprise fund balance is primarily attributable to the Natural Gas, Stormwater Utility, Sanitation, and Golf Course funds spending more in FY2023 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, customer care, 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 2023 by about \$5.9 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 2022	Adopted Budget 2023	Increase (Decrease)	% Change
Taxes	\$27,502,261	\$31,139,803	\$3,637,542	13.2%
Permits & fees	604,852	647,300	42,448	7.0%
Intergovernmental	4,281,373	4,434,113	152,740	3.6%
Charges for services	120,134,724	137,395,861	17,261,137	14.4%
Fines & forfeitures	224,971	241,000	16,029	7.1%
Interest & other	15,625,292	16,836,118	1,210,826	7.7%
Transfers in	7,385,290	8,140,492	755,202	10.2%
Total Revenues	\$175,758,763	\$198,834,687	\$23,075,924	13.1%

Taxes: The City made no changes to the millage rate in FY2023. The increase is primarily attributable to an uptick in property values which added \$1,584,296 in the General Fund and \$1,557,526 in the Redevelopment Funds, and an additional \$0.06 cent gas tax which added \$381K in the Local Option Gas Tax Fund.

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 FY2023 we also assumed a modest increase in building activity due to continued economic uncertainty of the COVID-19 pandemic and the rapid raising of interest rates.

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 2023 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 (69.5% of this category) contains a 16% increase in revenue estimates based on purchased power costs. 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 2022	Adopted Budget 2023	Increase (Decrease)	% Change
Personal Services	\$33,882,970	\$35,796,848	\$1,913,878	5.6%
Operating-Energy	58,967,516	68,692,435	9,724,919	16.5%
Operating-All Other	47,206,483	50,419,234	3,212,751	6.8%
Capital Outlay	31,605,795	59,895,398	28,289,603	89.5%
Debt Service	0	0	0	0.0%
Grants to Others	10,300	510,000	499,700	4851.5%
Transfers out	7,385,290	8,140,492	755,202	10.2%
Total Expenditures	\$179,058,354	\$223,454,407	\$44,396,053	24.8%

Personal Services: The FY2023 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 FY2022, and strategic additions to certain critical areas:

- Add one full-time Administrative Assistant in Human Resources
- Add one full-time Application Services Manager in Information Services
- Add one full-time Systems Engineer in Information Services
- Add two full-time Lieutenant positions in Ocean Rescue
- Add two part-time Lieutenant positions in Ocean Rescue (These were offset by a commensurate decrease in budgeted part-time hours)
- Converted one full-time position to two part-time positions at the Golf Course (budget neutral)
- Converted three part-time positions to three full-time positions, and added one part-time position at the Golf Course
- Added one full-time Deputy Property & Procurement Officer

Operating-Energy: The City's utility, Beaches Energy Services, serves over 35,000 electric and 390 natural gas customers in Jacksonville Beach, Neptune Beach, Ponte Vedra, and Palm Valley. This year, the utility's budget includes \$67.5 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.

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 390 customers. As this system continues to grow, consumption is expected to increase. Budgeted costs for this service include \$1.1 million for the cost of natural gas.

Operating-All Other: Each year departments are tasked with holding operating budgets flat, without looking at reductions in service. The increase in operating costs is primarily attributable to:

- Increase in citywide internal service allocation charges of \$1.8M
- Increase in citywide contractual services costs of \$502K
- Increase in citywide insurance costs of \$279K
- Increase in citywide repair and maintenance costs of \$174K
- Increase in citywide operating supply costs of \$143K

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 2023 capital outlay can be found in the Budget Summaries section; descriptions of larger projects planned for completion between 2023 and 2027 can be found in the Capital Improvement Plan.

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

Grants to Others: 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. Additionally, the Community Redevelopment Agency established an incentive program in the Downtown District.

Transfers: The Budget Summaries section has a complete list of all transfers included in the 2023 budget.

Expenditures-by Department:

Expenditures by Department	Original Budget 2022	Adopted Budget 2023	Increase (Decrease)	% Change
Non-Departmental	\$8,815,585	\$10,183,167	\$1,367,582	15.5%
Executive & Legislative	2,163,961	2,387,999	224,038	10.4%
Finance	6,759,209	7,859,858	1,100,649	16.3%
Planning & Development	1,205,520	1,232,919	27,399	2.3%
Parks & Recreation	6,475,092	7,494,900	1,019,808	15.7%
Public Works	22,154,257	27,705,510	5,551,253	25.1%
Police	11,401,164	11,648,898	247,734	2.2%
Fire	3,002,951	3,148,652	145,701	4.9%
Beaches Energy Services	90,390,728	100,372,570	9,981,842	11.0%
Human Resources	13,739,952	14,156,615	416,663	3.0%
Community Redevelopment	11,602,397	35,230,849	23,628,452	203.7%
Information Services	1,347,538	2,032,470	684,932	50.8%
Total Expenditures	\$179,058,354	\$223,454,407	\$44,396,053	24.8%

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.

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, increased legal services costs, and the planned purchase of a replacement vehicle for the Fire Marshal.

The **Finance Department** provides support services in the areas of accounting, utility billing/customer care, and property and procurement. The department's budget increase is attributable to increased payroll-related costs and internal service allocation costs.

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 FY2023.

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, operating, 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 25.1%.

The **Police Department's** budget increase of 2.2% is largely due to increased costs for wages and pension. This was somewhat offset by a slight reduction in capital outlay costs.

The **Fire** budget reflects the agreement between the City and Duval County for the cost of providing fire and protective services. The 4.9% increase is entirely attributable to increased contract costs for fire and protective services from Duval County. 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 primarily attributable to operating energy cost increases of \$9.7M in electric and natural gas.

The City purchases its power through Florida Municipal Power Agency, whose primary generation fuel is natural gas. Power costs are increasing due to higher 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 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 the addition of a full-time Administrative Assistant.

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 a significant increase in capital outlay costs – for both the Southend and Downtown Districts – and the creation of a new grant program in the Downtown District for FY2023.

Information Services provides the overall management of technology and data processing for all City Departments. The increase is attributable to the addition of an Application Services Manager and a Systems Engineer.

A summary of staffing levels by department and division since FY2020 can be found in the Budget Summaries section of this book. A discussion of changes in FY2023 budgeted revenues is located in the Funding Sources section. More discussion of expenditures, services provided and performance measures is in each department's business plan.

A Brief History of Jacksonville Beach

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

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

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



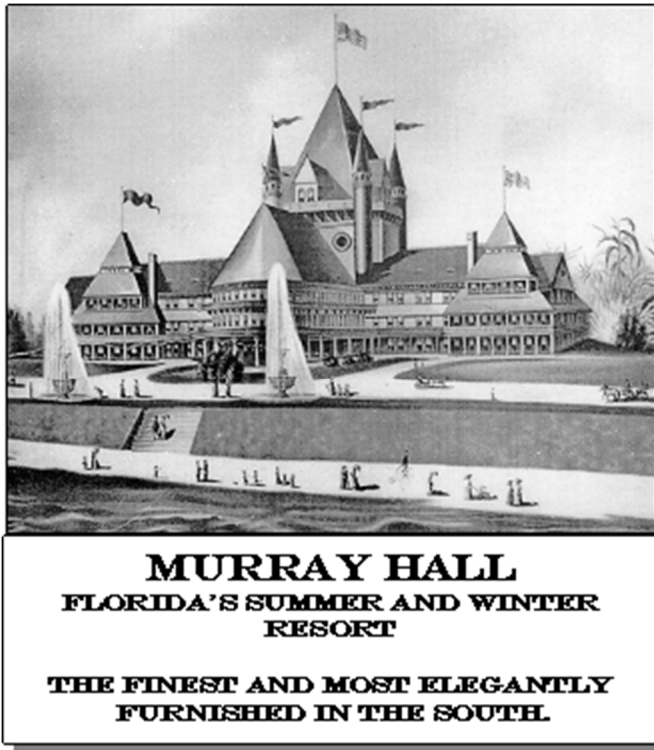
The company acquired many acres of choice oceanfront property which was divided into lots. By November 12, 1884, Ruby was ready for the first buyers of the subdivided lots. About fifty prospective buyers arrived by excursion boats. In all, thirty-four lots were sold that day for a grand total of \$7,514.

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

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



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



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

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



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





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



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



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

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

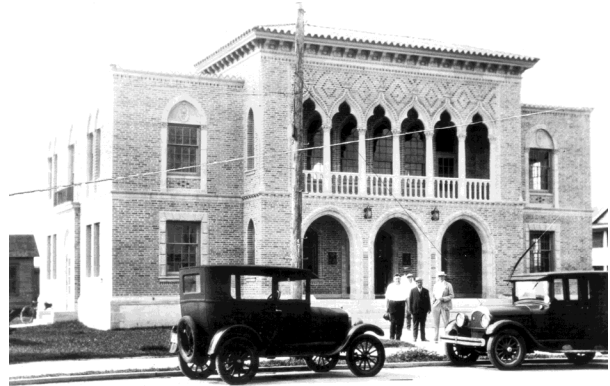
The boardwalk's popularity declined in the late 1950's with the state's crackdown on gambling and games of chance. Driving on the beach was prohibited in 1979.





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 *Responsive government focused on safety, service, and sustainability*. 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



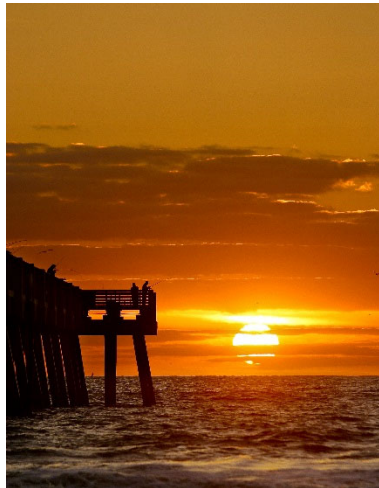
The City produces multiple special events that draw thousands of spectators.

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.

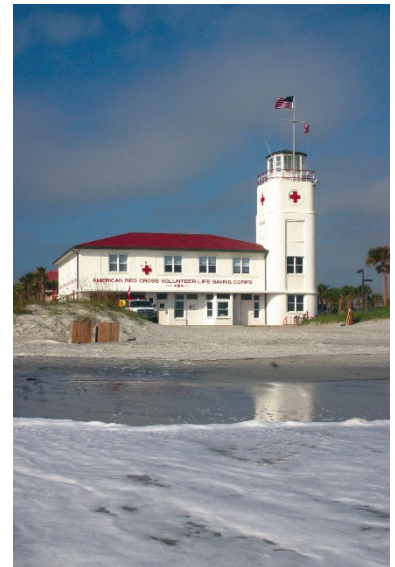
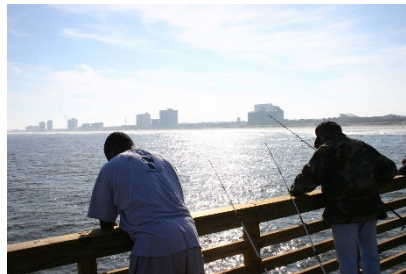
The list of principal taxpayers is composed of shopping centers, hotels and apartment complexes. In addition, the City has a commercial district which contributes significantly to its economy. Major employers include The United States Navy, Baptist Medical Center-Beaches, PGA Tour, Ponte Vedra Inn & 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)	344 / 136
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Government Facilities and Services

Miles of Streets	93
Number of Street Lights	5,649

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	35,602
Number of Residential Electric Customers	30,457
Average Monthly Consumption-Residential	1,200 kwh

Sewer System (MGD-million gallons per day)

Number of Sewer Services	10,473
Number of Treatment Plants	1
Daily Average Flow in Gallons	2.7 MGD
Maximum Daily Capacity of Treatment in Gallons	4.5 MGD

Water System (MGD-million gallons per day)

Number of Water Services	10,832
Number of Residential Customers	9,179
Average Monthly Consumption-Residential	4,268 gallons
Number of Artesian Wells	6
Number of Fire Hydrants	955
Daily Average Flow in Gallons	2.5 MGD
Maximum Daily Capacity of Treatment Plant in Gallons	7.0 MGD

Hospitals

1

Bond Ratings

Moody's Investor Services	Aa1
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Miscellaneous Statistics
City of Jacksonville Beach, Florida

	Population	Unemployment Rate	Duval County Per Capita Income	Budgeted Expenditures	
				Original	Final
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%	\$51,131	\$163,892,602	\$191,531,940
2021	23,830	4.6%	n/a	\$164,824,450	\$194,624,578

	Residential		Commercial		Total Value of Permits
	Permits Issued	Value of Permits	Permits Issued	Value of Permits	
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
2021	1471	\$61,347,054	253	\$36,672,627	\$98,019,681

	2020 Assessed Valuation	2021 Assessed Valuation	Percentage of 2021 Total Assessed Valuation
Principal Taxpayers:			
Broadstone Beach House at Jax Beach	\$40,450,700	\$44,361,100	1.1%
Ocean Park Partnership, Ltd.	\$30,999,389	\$34,099,327	0.9%
South Beach Regional Shopping Center	\$28,982,000	\$31,096,000	0.8%
Courtyard Marriott	\$32,005,900	\$28,353,400	0.7%
Hampton Inn Oceanfront	\$34,237,400	\$26,737,500	0.7%
Pablo Plaza	\$18,307,200	\$20,274,600	0.5%
Beach Marine	\$16,092,381	\$17,644,400	0.4%
Four Points by Sheraton- Jax Beachfront	\$11,520,205	\$12,672,225	0.3%
Marsh Landing Plaza	\$13,516,100	\$12,573,200	0.3%
South Beach Parkway Shopping Center	\$12,962,900	\$12,356,400	0.3%
	\$251,185,975	\$240,168,152	
Total Real Property Assessed Valuation	\$3,713,763,339	\$3,925,727,019	

	Number of Employees
Principal Employers 2021:	
Naval Station Mayport	10,030
Baptist Medical Center - Beaches	800
PGA Tour, Inc.	700
Ponte Vedra Inn and Club	525
Sawgrass Marriott Golf resort	450
City of Jacksonville Beach	400
Optimum Healthcare IT	385
TPC Sawgrass	320
Vicars Landing	320
U.S. Coast Guard	300



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



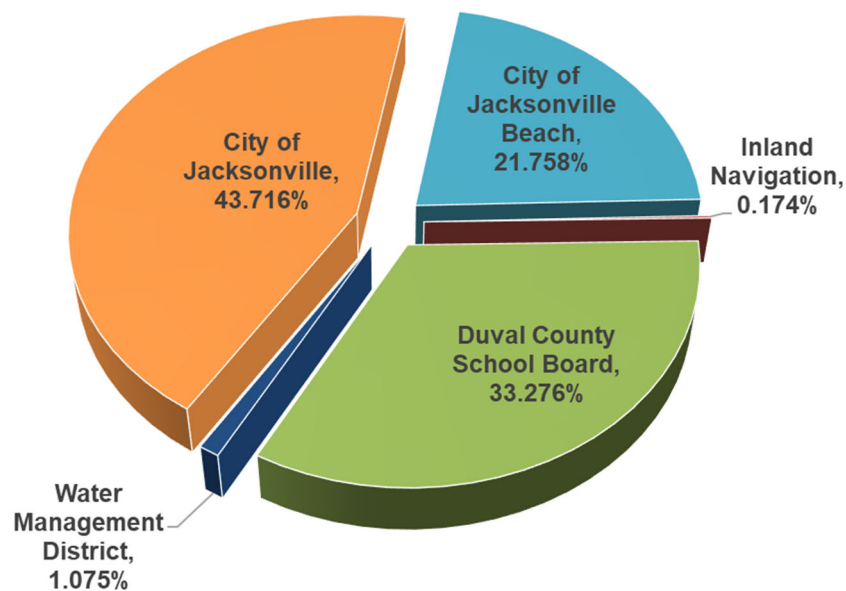
Funding City Services

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	\$876	City of Jacksonville Beach	\$3.9947	\$876
0.0320	\$7	Inland Navigation	0.0320	\$7
5.8080	\$1,419	Duval County School Board	5.4840	\$1,339
0.2189	\$48	Water Management District	0.1974	\$43
8.1512	\$1,787	City of Jacksonville	8.0262	\$1,760
\$18.2048	\$4,136	TOTAL	\$17.7343	\$4,025



**Based on a median home assessed value of \$269,234 (Property Appraiser)*

A home valued at \$269,234 with a homestead exemption of \$50,000 has a net taxable value of \$219,234 (\$244,234 for schools). Based on 2023 millage rates, that homeowner will pay \$4,025 in property taxes. \$876 of that household's taxes are paid to the City of Jacksonville Beach (about \$73 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 \$5,000 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	\$26,657,072	\$26,657,072	\$0	11.9%
Community Redevelopment	11,926,553	36,621,995	(\$24,695,442)	16.4%
General Capital Projects	3,719,000	4,314,400	(\$595,400)	1.9%
Electric	95,979,446	97,432,960	(\$1,453,514)	43.6%
Water & Sewer	15,972,798	12,009,494	\$3,963,304	5.4%
	<u>154,254,869</u>	<u>177,035,921</u>	<u>(22,781,052)</u>	<u>79.2%</u>
Nonmajor Funds:				
Governmental	3,270,530	7,659,686	(4,389,156)	3.4%
Enterprise	11,082,533	14,424,618	(3,342,085)	6.5%
Internal Service	15,749,360	15,749,360	0	7.0%
Trust (pension)	14,477,395	8,584,822	5,892,573	3.8%
	<u>44,579,818</u>	<u>46,418,486</u>	<u>(1,838,668)</u>	<u>20.8%</u>
TOTAL - All Funds	<u>\$198,834,687</u>	<u>\$223,454,407</u>	<u>(\$24,619,720)</u>	<u>100.0%</u>

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)	\$ 26,657,072	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)	36,621,995	Infrastructure improvements in Downtown and Southend districts; downtown policing initiative	Redevelopment, Police, Public Works
Convention Development	456,334	Tourism and convention development	Parks & Recreation, Executive
Court Cost Training	8,100	Police training	Police
Local Option Gas Tax	748,103	Street and road maintenance	Public Works
Half-Cent Infrastructure Surtax	877,000	Infrastructure improvements specified in enabling legislation	Public Works
Community Development Block Grant	142,000	Carver Center and Utility Assistance	Police, Finance, Parks & Recreation
Radio Communication	113,189	City's radio system	Police
Justice Assistance Grant	0	Specific law enforcement uses	Police
American Rescue Plan Act (ARPA) Fund	4,500,000	Water and sewer infrastructure projects	Public Works
Tree Protection	3,000	Tree replacement	Parks & Recreation
Law Enforcement Trust Fund	8,030	Specific law enforcement uses	Police
Equitable Sharing Fund	20,780	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)	4,314,400	Major capital projects and repair/ replacement of equipment	Executive
Infrastructure Surtax Bond Proceeds	783,150	Infrastructure improvements specified in enabling legislation	Executive
TOTAL	75,253,153		

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; Customer Care - 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)

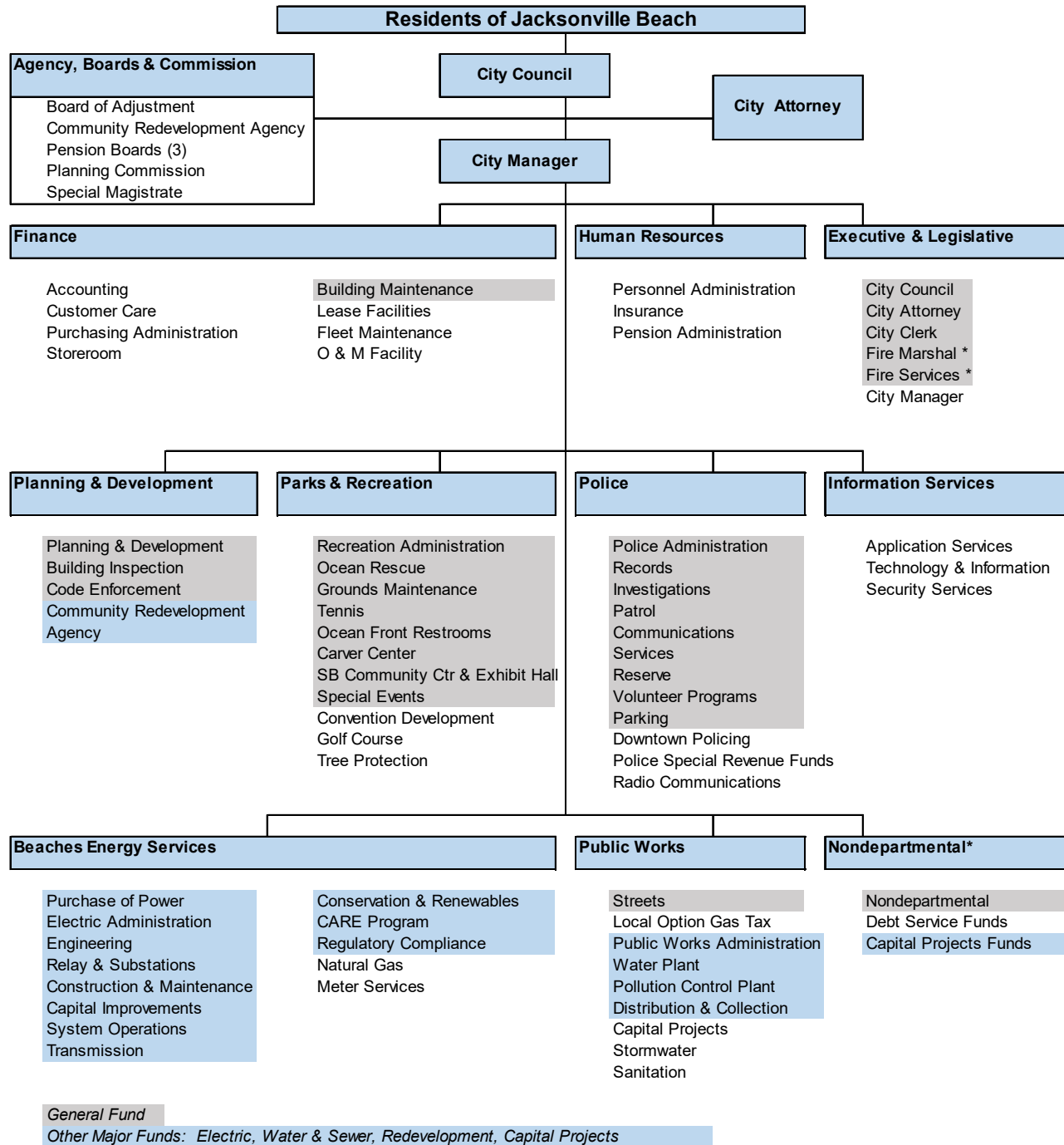
Proprietary Funds	Budget	Primary Uses	Department
Enterprise			
Electric (major)	\$97,432,960	Operations of Beaches Energy Services	Beaches Energy Services
Water & Sewer (major)	12,009,494	Operations of water and sewer system	Public Works
Natural Gas	2,037,143	Operations of natural gas system	Beaches Energy Services
Stormwater	4,202,278	Operations of stormwater system	Public Works
Sanitation	4,419,726	Garbage and sanitation operations	Public Works
Golf Course	2,838,334	Golf course operations	Parks & Recreation
Lease Facilities	927,137	Operations of lease facilities and funding for major projects and replacements	Beaches Energy Services
Internal Service			
City Manger	758,628	City Manager's office operations	Executive
Finance	5,440,948	Customer care, accounting, purchasing and storeroom	Finance
Information Systems	2,032,470	IS	IS
Human Resources	830,851	Human resources operations	Human Resources
Fleet Maintenance	661,566	Maintenance on City's vehicle fleet	Finance
Meter Services	902,467	Meter reading services for electric & water	Beaches Energy Services
Operations & Maintenance Facility	381,488	Maintenance costs of O&M buildings	Finance
Insurance & Risk Retention	4,740,942	Premiums and related costs for general, liability, workers comp and employee insurance	Human Resources
TOTAL PROPRIETARY	139,616,432		

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	\$ 5,629,986	General employees' pension fund	Human Resources
Police	1,877,476	Police pension fund	Human Resources
Fire	1,077,360	Fire pension fund	Human Resources
TOTAL PENSION	8,584,822		

City of Jacksonville Beach, Florida Organization Chart



* See Executive & Legislative Department for these divisions.

**Expenditure Summary by Business Plan and Fund
Fiscal Year 2023**

	General Fund	Other Govt. Funds	Enterprise	Internal Service	Trust (Pension)	Total
Beaches Energy Services						
Electric			97,432,960	902,467		98,335,427
Natural Gas			2,037,143			2,037,143
Total Beaches Energy	0	0	99,470,103	902,467	0	100,372,570
Redevelopment						
Downtown Redevelopment		26,742,161				26,742,161
Southend Tax Increment		8,488,688				8,488,688
Total Redevelopment	0	35,230,849	0	0	0	35,230,849
Executive & Legislative						
Nondepartmental	4,208,617					4,208,617
Executive & Legislative	1,629,371			758,628		2,387,999
Fire	3,148,652					3,148,652
Capital Projects		5,974,550				5,974,550
Governmental Debt Service						\$0
Total Executive & Legislative	8,986,640	5,974,550	0	758,628	0	15,719,818
Finance	448,719		927,137	6,484,002		7,859,858
Human Resources						
Personnel Administration				830,851		830,851
Insurance & Risk Management				4,740,942		4,740,942
Pension Administration					8,584,822	8,584,822
Total Human Resources	0	0	0	5,571,793	8,584,822	14,156,615
Information Services				2,032,470		2,032,470
Parks & Recreation						
Recreation Administration	666,894					666,894
Ocean Rescue	1,237,168					1,237,168
Grounds Maintenance	1,464,771					1,464,771
Tennis	233,913					233,913
Oceanfront Facilities	154,000					154,000
Carver Center-CDBG	195,560	142,000				337,560
Special Events-Convention Dev.	84,426	456,334				540,760
Exhibition Hall	18,500					18,500
Golf Course			2,838,334			2,838,334
Tree Protection		3,000				3,000
Total Parks & Recreation	4,055,232	601,334	2,838,334	0	0	7,494,900
Planning & Development	1,232,919					1,232,919
Police						
General Fund	10,107,653					10,107,653
Special Revenue Funds		1,541,245	0			1,541,245
Total Police	10,107,653	1,541,245	0	0	0	11,648,898
Public Works						
Administration			3,680,618			3,680,618
Water Plant			1,570,805			1,570,805
Pollution Control			3,870,474			3,870,474
Distribution and Collection			2,887,597			2,887,597
Streets	1,825,909					1,825,909
Local Option Gas Tax		748,103				748,103
American Rescue Plan Act		4,500,000				4,500,000
Stormwater Utility			4,202,278			4,202,278
Sanitation			4,419,726			4,419,726
Total Public Works	1,825,909	5,248,103	20,631,498	0	0	27,705,510
Total Adopted Budget	\$26,657,072	\$48,596,081	\$123,867,072	\$15,749,360	\$8,584,822	\$223,454,407

STRATEGIC PLAN SUMMARY

"Responsive government focused on safety, service, and sustainability."

PRESENTED TO

Jacksonville Beach Community and
City Council

PRESENTED BY

City of Jacksonville Beach Staff

In 2021, the City council, the City's Executive Leadership Team, residents, and businesses spent time determining what they would like the future of Jacksonville Beach to be. Through Community Conversations, day-long Council working sessions, and meetings of the City's Executive Leadership Team, a Strategic Plan was developed and adopted by City Council in FY 2022.

This strategic plan serves as a road map for identifying what priorities, goals, and objectives will guide the City of Jacksonville Beach as decisions are made to best serve our community.

STRATEGIC PRIORITIES IDENTIFIED

Jacksonville Beach Vision Statement

A vibrant coastal community that embraces "the beach life."

Mission Statement

Responsive government focused on safety, service, and sustainability.

Core Values

Empowerment, Pride, Integrity, Communication, Teamwork

In line with the City vision statement, mission statement, and core values, four Strategic Priorities have been identified:

QUALITY OF LIFE



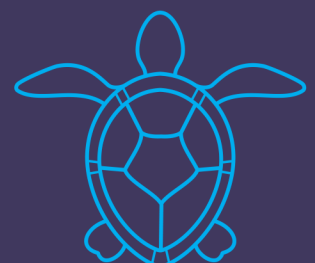
PUBLIC SAFETY



LOCAL ECONOMIC DEVELOPMENT



SUSTAINABILITY



QUALITY OF LIFE

**01**

Goal 1: Meet the Community's expectation of high-quality public services.

01

Objective 1: Identify infrastructure projects that meet high standards of service for health, connectivity, and a clean environment

02

Objective 2: Design and implement tools and processes to consistently measure community satisfaction to maintain high standards of employee customer service and delivery of public services

02

Goal 2: Sustain and improve community character and a diversity of neighborhoods.

01

Objective 1: Update land development regulations to support the community's desired character, intensity, and mix of uses

02

Objective 2: Create plans to support and incentivize redevelopment and a diversity of housing options



PUBLIC SAFETY

**01**

Goal 1: Ensure the community is safe and feels secure.

01

Objective 1: Identify and develop processes to utilize public safety resources in the most efficient and effective manner

02

Objective 2: Develop policies and processes to mitigate safety perception issues

02

Goal 2: Create a safe and well-maintained multi-modal transportation network.

01

Objective 1: Identify corridors, design, and implement Complete Streets and/or other innovative concepts where feasible

02

Objective 2: Design, develop, and encourage use of an urban trail system that connects residents to parks, schools, commercial districts, and the beach



LOCAL ECONOMIC DEVELOPMENT



01

Goal 1: Develop a downtown that attracts residents, visitors, and commerce.

01

Objective 1: Develop strategies to stimulate the downtown business district to include mixed use, commercial, retail, and living spaces

02

Objective 2: Implement the Downtown Vision Plan

02

Goal 2: Attract, cultivate, and retain desired businesses.

01

Objective 1: Establish a streamlined business-friendly process to assist with the navigation of city requirements

02

Objective 2: Review and implement reforms to regulations and government policies to attract locally owned businesses



SUSTAINABILITY

**01***Goal 1: Provide financial sustainability and stability.***01**

Objective 1: Develop policies and processes to ensure fiscal best practices and maintain adequate reserves across all funds

02

Objective 2: Promote asset management and preventative maintenance principles for major City infrastructure

02*Goal 2: Support environmental sustainability.***01**

Objective 1: Create a plan to prepare community assets for environmental impacts and risks

02

Objective 2: Develop a plan to identify, maintain, and improve existing natural assets

03*Goal 3: Demonstrate organizational sustainability and relevance.***01**

Objective 1: Develop a communications and marketing strategy to connect with citizens and customers

02

Objective 2: Develop policies and processes that attract and retain a qualified and highly motivated workforce



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 ensures the 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 plans and designs the electric transmission, substation, and distribution systems. The Division monitors and administers regulatory compliance activities.

Relay/Substation maintains the electric substations and associated protection systems.

Construction & Maintenance 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 monitors and ensures regulatory compliance with NERC guidelines. The Regulatory Compliance Officer reports to the Department Director.

Natural Gas 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 provides support services for all meter reading and meter service functions.

Department Mission Statement

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

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

Strategic Plan Priority, Goal, and Objectives

- P4.G1.O1-02 – Establish a rate stabilization account for natural gas cost recovery.
- P4.G2.O1-03 – Establish policies for raising utilities during repair or replacement.

Beaches Energy Services

Department Goals – FY2023

- 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.
- Attain a zero employee loss time accident rate by continuing to promote a culture of safety and training.
- Implement planned elements of the Beaches Energy Strategic Operational Business Plan.
- Update all fees and net metering policy to reflect current costs and benefits (for example, connection fee for after hours).

Department Highlights

- Completed the Beaches Energy Operational Business Plan and began implementation.
- Beaches Energy Services residential rate for 1,000 kWh remains below the State average.
- Beaches Energy did not charge a bulk power adjustment on the December 2021 bill to assist all customers due to the impact of COVID-19. This resulted in a savings of approximately \$21 for a customer using 1,000 kWh and much more for a customer consuming more.
- Various major construction projects were completed during the year: Elements Hotel, PGA World Home and several smaller commercial projects and underground projects.
- Beaches Energy received the APPA Excellence in Public Power Communications Awards Logistics in the Print/Digital category for its #CleanDarkFlat campaign educating customers and visitors on how they can help protect baby sea turtle hatchlings.
- Outage Management System - Implemented Responder Outage Management System internally and are working to design a customer-facing outage map by 2nd quarter FY2023.
- System Control and Data Acquisition (SCADA) Upgrade - Replaced and modernized servers and workstations, upgraded software.
- We continue to maintain our electric outage duration 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 77.01 minutes while our SAIDI was 43.8 minutes.

Beaches Energy Services

System Reliability

2021 Calendar Year Distribution Reliability Indices								
	FL Munis	FPL	TECO	Duke	FPUC	Average	Beaches	Difference
Average Minutes Out per Customer	59.80	43.80	63.51	95.50	416.30	135.78	43.01	-68.33%
Average # of Times Out per Customer	1.06	0.70	0.97	1.15	1.96	1.17	0.53	-54.62%

Performance Measures

	Actual FY2020	Actual FY2021	FYTD 7/1/22	Target FY2023
COST				
Residential rates for 1000 kWh below the State average	Yes	Yes	Yes	Yes
Retail customers per employee* Reported on a calendar year .	491	496	510	504
Employee lost time accidents	1	2	2	0
RELIABILITY				
Annual average outage time per customer. Reported on a calendar year .	31.80	36.90	11.09	Less than 50% of FMPA Average
Apprentices in Training	6	4	1	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. (this is the last year for which data was available)

Beaches Energy Services

Cost

- Beaches Energy Services residential rate for 1,000 kWh remains below the State average (see rate schedule below).
- 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.
- The City has substantial investment in power generation through membership in the Florida Municipal Power Agency (FMPA). The majority of electricity generated in Florida, and through FMPA, is by natural gas as an energy source with some investment in renewables. International supply and demand issues associated with natural gas have resulted in significant price increases over the past year, and projected volatility throughout FY2023. The result is uncertainty for costs and expenditures associated with generation of electricity, and with resale of natural gas to BES customers.
- 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.
- FMPA recently canceled a second solar project due to continuously escalating costs. The City was to obtain 15 mega-watts of power from this project. With the cancellation, FMPA will continue to seek other partners to continue addition of renewable energy generation at competitive prices.

FMPA All-Requirements Project (ARP) Total Resource Mix - Calendar Year 2022	
Natural Gas	80.40%
Coal	12.80%
Nuclear	5.30%
Renewable	1.20%
Contracts	0.30%
Total	100.00%

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 2022 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 2022 FMEA Published Rate Schedule

Location	1000 kWh Base Rate	1000 kWh Total *	Add Local Taxes & Fees	Adjusted Total with Taxes & Fees
Fort Meade	\$94.56	\$167.56	\$16.76	\$184.32
Gainesville	99.59	164.59	16.46	181.05
Duke Energy **	108.94	153.63	18.99	172.62
FPL Northwest *	114.60	149.47	20.88	170.35
Starke	75.95	153.54	15.35	168.89
Key West	135.35	161.65	0.00	161.65
Clewiston	93.20	143.20	14.32	157.52
Wauchula	108.00	143.00	14.30	157.30
Winter Park	83.22	132.32	21.97	154.29
Fort Pierce	116.84	134.84	13.48	148.32
Ocala	106.64	134.64	13.46	148.10
Newberry	112.50	132.50	13.25	145.75
Tampa Electric **	78.69	116.60	27.86	144.46
Green Cove Springs	95.00	143.00	0.00	143.00
Bushnell	100.65	127.65	12.77	140.42
Bartow	59.40	126.94	12.69	139.63
State Average	91.04	127.15	12.18	139.33
Moore Haven	83.30	126.20	12.62	138.82
Florida Public Utilities-NE **	40.68	110.57	28.05	138.62
Florida Public Utilities-NW **	40.68	110.57	28.05	138.62
Havana	89.50	137.76	0.00	137.76
JEA ****	77.83	118.08	15.35	133.43
Mount Dora	58.05	121.20	12.12	133.32
Quincy	98.41	133.21	0.00	133.21
Florida Power & Light ** ***	80.56	115.43	16.67	132.10
Leesburg	102.08	120.08	12.01	132.09
Tallahassee	84.56	119.75	11.98	131.73
Lake Worth	79.55	114.45	11.45	125.90
St. Cloud	83.18	116.48	9.32	125.80
Blountstown	118.85	118.85	5.94	124.79
Alachua	102.54	112.79	11.28	124.07
Orlando	79.98	112.00	11.20	123.20
Williston	89.84	115.34	5.77	121.11
Chattahoochee	104.65	120.84	0.00	120.84
Lakeland	64.87	104.87	10.49	115.36
Kissimmee	133.27	105.94	8.48	114.42
New Smyrna Beach	98.41	102.66	9.50	112.16
Beaches Energy	88.07	109.91	0.00	109.91
Homestead	77.60	99.60	9.96	109.56

Beaches Energy Services

Florida Municipal Power Agency and the Cost of Power

The Florida Municipal Power Agency (FMPA) is a wholesale power agency owned by municipal electric utilities. FMPA provides low-cost, reliable and clean power plus value-added services for its owner-customers. 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.

Beaches Energy Services has continuing goals of keeping electric rates below the State average, and provide reliable service to our customers that exceed their expectations. BES will continue with its conservation and energy efficiency programs, and its exploration of new measures and programs that provide value to our customers.

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 fiscal year 2021, 367 customers purchased 2,095,427 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. Natural gas procurement is contracted through Florida Gas Utility (FGU) as we felt they provide better value to Beaches Energy and its customers.

Beaches Energy Services

2021 DATA FOR FLORIDA & OTHER FGT SERVED PUBLIC GAS SYSTEMS			
FL Public Gas System Name	Customers as of 12/31/2021	2021 System Total Throughput (Dth)	Therms Per Customer
Pensacola Energy	45,053	3,900,046	866
Okaloosa Gas District	49,442	3,897,795	788
Tallahassee Gas Utility Department	34,337	3,181,994	927
Clearwater Gas System	30,388	2,679,130	882
Gulf Breeze, City of	4,896	2,231,193	4,557
Lake Apopka Natural Gas District	26,875	2,140,312	796
Reedy Creek Improvement District	197	1,733,908	88,016
Leesburg, City of	13,615	800,420	588
Sunrise Gas System	9,227	599,071	649
Lake City Regional Utilities	2,317	580,397	2,505
Gainesville Regional Utilities	36,716	508,546	139
Milton Natural Gas System	4,524	319,905	707
Beaches Energy Services	371	212,995	5,741
Marianna, City of	1,305	206,041	1,579
Perry Gas Division	1,424	179,259	1,259
Quincy, City of	1,772	170,230	961
Palatka Gas Authority	3,915	151,281	386
DeFuniak Springs	809	143,686	1,776
Madison, City of	790	119,141	1,508
Live Oak, City of	871	92,153	1,058
Starke Natural Gas Department	673	47,759	710
Jasper Municipal Utilities	235	47,633	2,027
Chattahoochee, City of	388	46,029	1,186
Williston, City of	530	45,476	858
Blountstown, City of	644	38,117	592
Century, Town of	490	35,972	734
Chipley Gas Department	559	30,975	554
Crescent City	1,303	29,105	223
Havana Gas System	421	28,627	680
Jay Utilities	248	15,470	624
Fort Pierce Utilities Authority	4,138	4,138	10

Beaches Energy Services

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	6,529,917	8,187,821	7,795,233	(392,588)	-4.8%
Operating-Energy	55,519,493	58,967,516	68,692,435	9,724,919	16.5%
Operating-All Other	8,448,624	9,527,101	10,209,520	682,419	7.2%
Capital Outlay	4,130,631	9,548,000	9,534,890	(13,110)	-0.1%
Debt Service	1,266,350	0	0	0	0.0%
Transfers	4,100,654	4,160,290	4,140,492	(19,798)	-0.5%
Total	79,995,669	90,390,728	100,372,570	9,981,842	11.0%

Division	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
1201 - Purchase of Power	54,627,827	57,949,173	67,555,801	9,606,628	16.6%
1202 - Beaches Energy Administration	11,909,357	11,221,370	12,073,367	851,997	7.6%
1203 - Engineering	1,052,273	1,929,190	1,926,375	(2,815)	-0.1%
1204 - Relay & Substations	1,183,826	2,686,678	3,900,419	1,213,741	45.2%
1205 - Construction & Maintenance	3,720,069	4,808,443	4,600,475	(207,968)	-4.3%
1207 - Capital Improvements	2,588,911	4,824,000	4,314,000	(510,000)	-10.6%
1212 - System Operations	1,924,062	2,842,096	2,013,564	(828,532)	-29.2%
1229 - Transmission	671,134	1,461,000	1,521,000	60,000	4.1%
1231 - Conservation & Renewables	371,000	517,123	528,203	11,080	2.1%
1234 - Storeroom	227,249	258,515	0	(258,515)	-100.0%
1237 - Care Fund	56,531	120,000	120,000	0	0.0%
1239 - Regulatory Compliance	807,594	863,177	916,899	53,722	6.2%
1271 - Meter Service	855,837	909,963	902,467	(7,496)	-0.8%
Total	79,995,669	90,390,728	100,372,570	9,981,842	11.0%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
410 - Electric Utility	77,447,918	87,594,835	97,432,960	9,838,125	11.2%
411 - Natural Gas	1,691,914	1,885,930	2,037,143	151,213	8.0%
541 - Meter Service	855,837	909,963	902,467	(7,496)	-0.8%
Total	79,995,669	90,390,728	100,372,570	9,981,842	11.0%

Personal Services:

The decrease is attributable to the elimination of two positions, and the Storeroom Division being moved to the Finance Department.

Operating-Energy:

The increase is due to the rising cost of purchased power.

Operating-All Other:

The increase is primarily due to internal service charges.

Beaches Energy Services

Authorized Positions

Administration	FY2021	FY2022	FY2023
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	FY2021	FY2022	FY2023
Electrical Engineering Supervisor	1	1	1
Electrical Engineering Project Supervisor	1	1	1
Electrical Engineer (Reg PE)	1	1	1
Electrical Engineer	1	1	1
Electrical Engineering Tech II	2	2	2
GIS Systems Analyst *	1	1	0
GIS Engineering Coordinator **	1	1	0
Division Total	8	8	6
Relay/Substation	FY2021	FY2022	FY2023
Relay / Substation Supervisor	0	1	1
Relay / Substation Crew Leader	0	1	1
Construction & Maintenance Supervisor	1	0	0
Relay Technician	5	4	4
Apprentice Relay Technician	1	1	1
Division Total	7	7	7
Construction and Maintenance	FY2021	FY2022	FY2023
Utilities Superintendent	1	1	1
Construction & Maintenance Supervisor	1	1	1
Line Crew Leader	8	8	8
Journey Line Worker	14	14	14
Apprentice Line Worker	6	7	7
Division Total	30	31	31
System Operations	FY2021	FY2022	FY2023
System Operations Supervisor	1	1	1
System Operations Programmer (NERC Certified)	2	2	2
System Operator (NERC Certified)	6	6	6
System Operator	2	1	1
Division Total	11	10	10
Regulatory and Compliance	FY2021	FY2022	FY2023
Regulatory Compliance Officer	1	1	1
Division Total	1	1	1

Beaches Energy Services

Meter Services	FY2021	FY2022	FY2023
Meter Services Supervisor	1	1	1
Meter Technician I, II	2	2	2
Cut-in Cut-out Technician	2	2	2
Meter Reader	5	5	5
Office Assistant	1	1	1
Division Total	11	11	11
Department Total	72	72	70

* The GIS Systems Analyst position was transferred to the Information Services Department as part of its reorganization during FY2022.

** The GIS Engineering Coordinator position was eliminated via attrition.

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 Southend.

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 \$7,462,611 for FY2022 and the Southend District generated \$2,591,402 for the same period. Both districts are expected to continue fully funding their operations and planned projects for the foreseeable future.

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

Strategic Plan Priority Goals and Objectives

No Strategic Plan Projects for FY2023

Department Goals

Downtown District

- Implement the Incentive Program for downtown, and market incentive plans to current and future downtown businesses and residents. (P3.G1.O1.)
- Continue to work on the creation of a Public Private Partnership policy internally to further development in the downtown of publicly owned parcels. (P3.G1.O2.)
- Complete and implement the enhanced maintenance plan for the Downtown (P3.G1.O2.)
- Enhance the agronomic program to ensure an elevated level of maintenance throughout the downtown district. (P4.G2.O2.)
- Maintain funding for the *Downtown Community Policing Initiative* (Downtown CAPE) to ensure the safety of visitors to the Downtown Community Redevelopment District. (P2.G1.O1.)
- Continue to review consolidated Downtown Redevelopment Plan for opportunities to complete identified projects, 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. (P3.G1.O2.)
- 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.G2.O1.)

Community Redevelopment Agency

- Implement the Public Art Master Plan via the creation of the Public Art Advisory Committee (P3.G1.O2.)
- Continue implementation of the specific elements identified in Dix.Hite + Partners' *Downtown Action Plan – Implementation and Management Plan's* Bike Parking Plan, Site Furnishings, Wayfinding Signage Plan, and Lighting Plan. (P3.G1.O2.)
- Implement the plan for the Pier Entryway Parking Lot that will begin once the pier construction is completed. (Pier construction is being completed by the City of Jacksonville) (P2.G1.O2.)
- Refine the conceptual design for Latham Plaza and issue a new RFQ for the redesign of the plaza to better suit the needs of the community. (P3.G1.O2.)
- Continue the reconstruction of beach dune walkovers and stormwater outfalls at street ends. (P4.G1.O2.)
- Continue to work with GAI Consultants on the market analysis for the City owned lot adjacent to Latham Plaza, with the intent to seek a public private partnership for the lot. (P3.G1.O1.)

Southend District

- Continue to develop and implement a comprehensive maintenance plan for the facilities and amenities in South Beach Park. (P4.G1.O2.)
- Implement the updated Southend Plan in conjunction with Public Works to identify critical projects. (P2.G2.O1.)
- Construct the recommended alternative project from the Ocean Terrace Area Drainage Improvements Study. (P2.G2.O2.)
- 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. (P1.G1.O1.)
- Work with a consultant to provide design for multi-use trails on collector roads. (P2.G2.O2.)
- Continued maintenance at South Beach Park to include: shade shelters, basketball court and pickleball court, fencing around the basketball area, park lighting, volleyball court sand, additional benches around the park, shower towers and drinking fountains, skate park maintenance, artificial turf maintenance, and add additional ADA sidewalks and multiuse paths. (P1.G1.O1.)
- Maintain the new, ADA accessible, playground at South Beach Park. (P1.G1.O1.)

Community Redevelopment Agency

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.

Salary and Benefits Percentage Allocation by District:

Authorized Position	Department	Downtown	Southend	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%
Project 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 Southend (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

FY2023 Budget Considerations

- 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
Southend District	June 15, 1987	April 17, 2041	June 14, 2047

- The implementation and construction of the *Dix.Hite + Partners'* Lighting, Bike Parking, Public Art, Site Furnishings, and Wayfinding Signage Plans will continue in FY2023.
- Parks and Recreation and Public Works staff are working with CRA 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 FY2023.
- Identification of additional projects in the Southend District if applicable.

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.

Community Redevelopment Agency

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

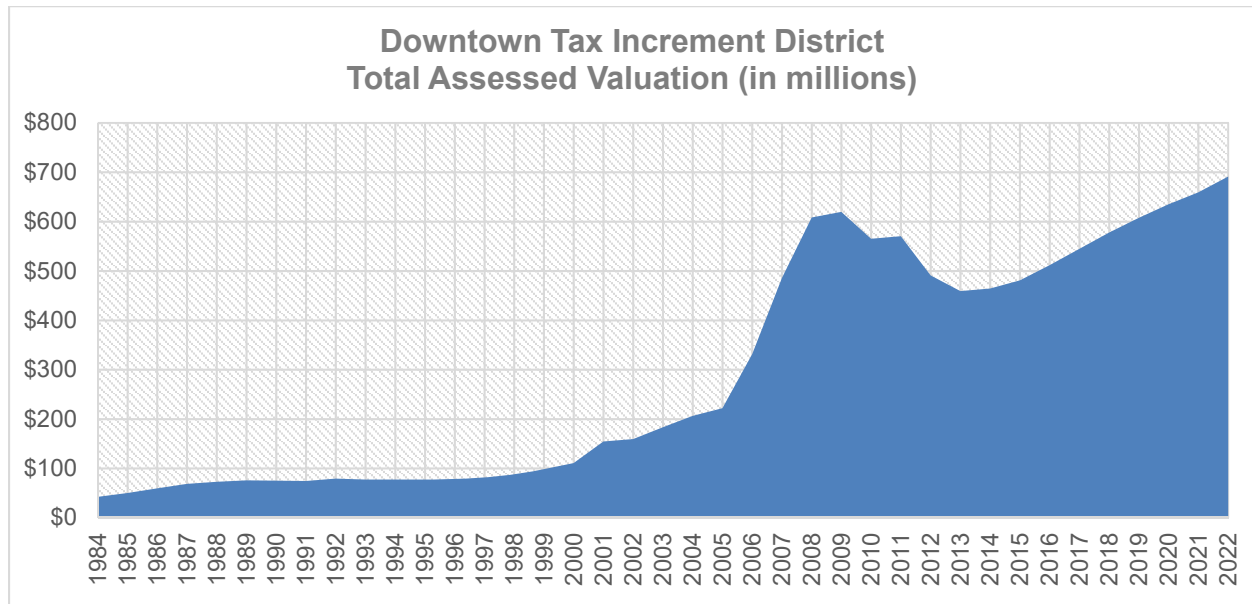
In the fall of 2017, Phase 1 of the *Downtown Action Plan – Implementation and Management Plan* was completed. Following the plan's completion, the consultant began Phase 2, specifically preparing lighting, wayfinding signage, site furnishings, bicycle parking, and art master implementation plans. In 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 FY2022 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.
- ✓ Approved the hardscapes and bicycle racks for use in the downtown, to implement the Downtown Master Plan.
- ✓ Identified the parking lot adjacent to Latham Plaza as a potential public private partnership location. Staff contracted with GAI to begin a market analysis of the site.

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.

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.

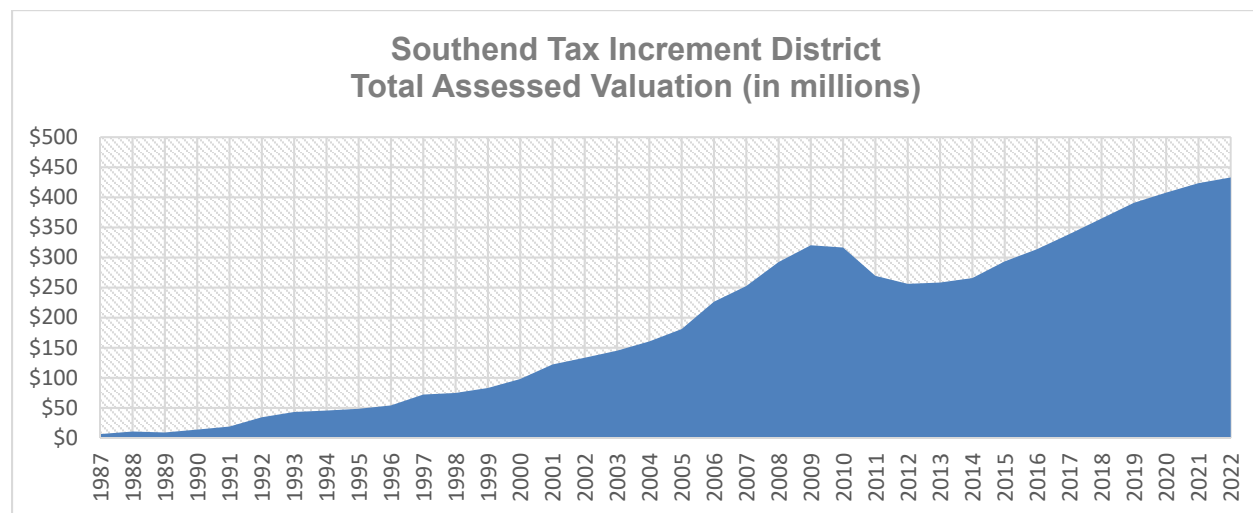
Downtown CAPE police officers patrol the core Downtown area and beachfront, interacting closely with business people, visitors and residents and focusing on quality-of-life crimes. The officers are trained in both crime prevention and code enforcement. They also provide “responsible vendor training” 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.

Community Redevelopment Agency

Southend Redevelopment District

In November of 1985, the Southend 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 Southend Plan was amended to incorporate the *South Beach Area Infrastructure Improvement Study Report for the Southend Community Redevelopment Area*.

Since the adoption of the Southend 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 Southend 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 \$433 million in 2022.

Recent Program Accomplishments - Southend

- ✓ 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 replanting in medians and in South Beach Park.
- ✓ Approved and allocated CRA funds for the new shade structures in the South Beach Park.
- ✓ Approved and allocated funds for the reconstruction of the Sunshine Playground located in South Beach Park.
- ✓ Approved and allocated funds to replace the median barriers with larger concrete barriers that are more visible to passersby.

Community Redevelopment Agency

Financial Summaries by Resource Allocation, Department, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	1,363,325	1,446,848	1,473,190	26,342	1.8%
Operating-All Other	820,476	1,220,413	1,520,955	300,542	24.6%
Capital Outlay	904,176	10,138,900	33,127,850	22,988,950	226.7%
Grants to Others	0	0	500,000	500,000	0.0%
Total	3,087,977	12,806,161	36,621,995	23,815,834	186.0%

Department	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Police	1,320,472	1,203,764	1,391,146	187,382	15.6%
Community Redevelopment	1,767,505	11,602,397	35,230,849	23,628,452	203.7%
Total	3,087,977	12,806,161	36,621,995	23,815,834	186.0%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
181 - Downtown Tax Increment	2,326,845	7,754,135	28,133,307	20,379,172	262.8%
182 - Southend Tax Increment	761,132	5,052,026	8,488,688	3,436,662	68.0%
Total	3,087,977	12,806,161	36,621,995	23,815,834	186.0%

Operating-All Other:

The increase is primarily attributable to additional contractual services and internal service charges.

Capital Outlay:

Downtown TIF

Phase 3C, project 3:	\$3,722,850
Phase 3C, project 4:	\$8,250,000
Phase 3C, project 5:	\$7,750,000
Dune walkovers:	\$500,000
Beach outfalls:	\$1,000,000
Downtown action plan:	\$3,615,000
Connectivity corridors:	\$300,000
Police vehicles:	\$115,000
	\$25,252,850

Southend TIF

Stormwater/Road Imps phase 4	\$1,500,000
Stormwater/Road Imps phase 5	\$1,750,000
Stormwater/Road Imps phase 6	\$3,550,000
Passive park	\$500,000
Medians & landscaping	\$175,000
Sidewalk entrance	\$100,000
Connectivity corridors:	\$300,000
	\$7,875,000

Grants to Others:

This amount represents funding for the newly established Downtown incentives program.



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 also includes the City Manager Internal Service and Capital Projects Funds.

Policy decisions and legislative actions made by the City Council are administered and executed by the City Manager. The City Manager is also responsible for progress in furthering the City's Strategic Plan. 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.

Executive & Legislative Department

City Council

Policymaking 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 City Council budget includes funding assistance for *Dial-a-Ride* vehicle repairs totaling \$5,000.

Executive & Legislative Department

City Manager

The City Manager's Office is charged with carrying out the policies made by Council and managing the day-to-day operations of the City. Typical activities include:

- Executing the directives of the City Council
- Implementing the Strategic Plan
- Implementing a communications, marketing and branding strategy for the City
- Directing the work of all City departments
- Managing intergovernmental (Federal, State and local) affairs
- Presenting the annual budget to the City Council
- Creating and maintaining a positive organizational culture

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.

Per the most recent annual actuarial valuation, the unfunded actuarial accrued liability is \$3,363,956.

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.

The budget includes costs for outside Counsel services for legal matters affecting the City and its departments and for State and Federal legislative issues.

Goals for FY2023

- Provide exceptional legal counsel services to City Council, Boards, Manager's Office, Departments and Employees.
- Competently represent the City as general counsel in all legal matters, transactions, hearings, and proceedings.
- Successfully and timely complete all scheduled City Council initiatives.
- Oversee and complete improvements to departments and their guidelines, manuals, operations and practices.
- Revise the Code of Ordinances and City policies and procedures that need improvement.
- Continue the transition, conversion and correction of all prior deficient and inadequate legal services.

Division Accomplishments/Highlights

- Completed Charter Review with Council, and handoff of charter amendments to City Clerk
- Drafted and assisted with adoption of City Council's Remote Participation Policy
- Prepared and conducted Code of Ethics Training for elected and appointed officials
- Prepared and conducted legal training for Board of Adjustment
- Provided legal support for Planning Department's execution City/Community Redevelopment Agency's sale of surplus property (Horn and Sunshine Courts)
- Drafted Micromobility ordinance
- Continued support of Finance in the creation and adoption of the new Purchasing Policy and associated ordinance
- Assisted with claims and/or charges pending before courts and administrative agencies

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.

Goals for FY2023

- Annually plan for the Citizen Information Academy to be held in the spring. (P4.G3.O1)
- Implement public records request software so that the public can request public documents electronically and improve tracking by April 1, 2023. (P1.G1.O2)
- Evaluate video streaming systems/service to manage livestreaming of public meetings by January 31, 2023. (P4.G3.O1)
- Conduct a review of the City archives and records management program.
- Work with departments to create a process map to identify the steps required to open a new business or start a new project in the City by April 1, 2023. (P3.G2.O1)
- Successfully coordinate and manage the 2022 Municipal Election.
- Ensure that Local Business Tax Renewal Notices are sent to existing businesses by August 1, 2023.

Division Accomplishments/Highlights

- Held the first Citizen's Information Academy in spring 2022
- Implemented agenda management software concurrent with City website redesign
- Worked with the City Attorney to transmit all Charter ballot initiatives to the Supervisor of Elections by May 1, 2022
- Implemented electronic financial reporting for the November 2022 elections
- Streamlined the board application process to maintain a pool of eligible applicants

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.

Goals for FY2023

- Annually inspect all Daycares, Medical Centers, Private Schools, Group Counseling Centers, Nursing Homes, and Assisted Living Facilities prior to the end of FY2022. (P2.G1.O1)
- Work with the Communication Manager to actively market public education to residents, schools, and businesses through in-house training and multiple media formats on a monthly basis. (P2.G1.O2)
- Conduct a tabletop hurricane exercise before June 1, 2023. (P4.G2.O1)
- Develop Public Awareness Campaign, "Hurricane Ready", and have ready for delivery by April 1, 2023. (P4.G2.O1)

Fire Marshal's Performance Measures			
Goal	Measure		
Preserve/enhance current levels of service:	Actual 2021	As of 3/2022	Target CY2022
Strive for zero fire deaths in Jacksonville Beach	0	0	0
Inspect 100% of all Daycares, Medical Centers, Private Schools, Group Counseling Centers, Nursing Homes and Assisted Living Facilities (35)	100%	63%	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%	23%	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	4	12

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)	FY2022	FY2023
Subtotal - operating	965,385	1,008,617
Transfers from General Fund to General Capital Projects Fund for:		
Street maintenance heavy equipment reserve	100,000	100,000
Citywide sidewalk maintenance and construction	225,000	200,000
Dune walkover replacement	200,000	200,000
Parks maintenance and heavy equipment reserve	200,000	200,000
Radio system replacements	100,000	200,000
Major building systems replacements	250,000	250,000
Police vehicle reserve	200,000	300,000
Partial funding for ERP project	-	500,000
IT major equipment replacements	150,000	500,000
Building renovations resulting from space needs analysis	750,000	750,000
Building security improvements	150,000	-
RMS and CAD replacement	100,000	-
Subtotal - transfers	2,425,000	3,200,000
TOTAL Non-departmental	\$ 3,390,385	\$ 4,208,617

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	FY2023
151 - ½ Cent Sales Surtax Fund (Better Jax Beach)		Sidewalks	70,000
		Penman Rd Commercial Area Improvements	50,000
		Streets	750,000
		Bank service charges	7,000
Subtotal			\$ 877,000
317 - 1/2 Cent Sales Surtax Bond Proceeds Fund		Phase 3C Project 3: Downstream Improvements	777,150
		Bank service charges	6,000
Subtotal			\$ 783,150
315 - 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	925,000
		Parks Projects (park imp & replace fencing)	1,155,000
		Replace switches, email filter, and vx rail (I.S. strategic plan)	40,000
		RMS CAD Replacement	100,000
		Radio Replacement program	37,900
		Building renovations resulting from space needs analysis	600,000
		Replace computers (annual plan)	110,000
		Police vehicle replacements	381,000
		Partial funding for ERP project	550,000
		Non-ADA Dune walkovers	200,000
		New equipment for ERP system	58,500
Subtotal			\$4,314,400
TOTAL CAPITAL PROJECTS			\$5,974,550

Executive & Legislative Department

Budget Issues for 2023

With the City emerging from the COVID-19 pandemic, the nation's economy is at the forefront of causing impediments and fiscal strain on operations. A majority of the workforce has never experienced this type of economic environment in their working lifetime. For example, this past year saw the highest national rate of inflation (year over year) since 1981, at approximately 8.5%. While many use the word "inflation", the impacts on our organization are multiple and significant.

- **Salaries and Benefits:** In mid-2022, the City was compelled to apply a cost of living adjustment (COLA) of 3% across the board to all employees to attempt to keep pace with inflation and retain the existing work force. Additionally, starting pay for specific entry level positions within the City were increased to be competitive with local employers. While these actions had some alleviating impacts, the longer-term implications will be rising pay scales and commensurate salaries and benefits (i.e., pension) in order to recruit and retain quality employees.
- **Supply Chain and Costs:** The City has experienced substantial delays, difficulties, and cost increases in obtaining materials and supplies to procure and perform work needed for the City. Council has been apprised of several negative experiences in the ability to procure vehicles, materials, or contractual services. Supply chains have been disrupted to the point of creating vehicle delays in excess of twelve months, some materials having unknown availability (with pricing no longer being held by suppliers), and contractual services being postponed or delayed due to labor shortages. All of these issues have resulted in the City attempting to pre-order, work around, or otherwise adapt to this market. The Capital Improvement Program has seen significant increase to compensate for these issues, but it is unknown whether the adjustments are enough, or whether the trends observed will worsen, stabilize, or improve. In whole, the City may need to re-evaluate several of its utility rates to maintain solvency in programs such as Sanitation and Stormwater, which have not been adjusted in approximately 30 years.
- **Energy:** The cost of energy has increased this past year, resulting in fiscal impacts to our operations for the performance of work, delivery of goods and services, and the sale of energy to BES customers. Unleaded and diesel fuel used by the City for work, along with our suppliers for the delivery of goods and services, have hit record high prices with no indication of when a plateau or reduction will occur. The production of electricity for BES comes predominantly from the use of natural gas. National and geopolitical issues have resulted in substantial increases in the cost of natural gas, with no clear indication as to when this situation will alleviate. This will have a negative impact on our BES customers purchasing electricity, as bulk power cost adjustments will increase to cover the rising cost of fuel. Additionally, those customers purchasing natural gas from BES will be directly impacted by rising costs.

Executive & Legislative Department

In addition to economic impacts, there are several additional issues the City continues to track for possible fiscal impact:

- The City will continue to be affected by increasing federal and state water resource environmental oversight. For example, recently adopted Florida Senate Bill 64 requires the City eliminate surface water discharges from the Pollution Control Plant by 2032. State and federal government are consistently reevaluating regulations and standards for potable, waste, and storm water. As changes occur with regulations such as Numeric Nutrient Criteria, Total Maximum Daily Loads, statutory minimum flows and levels for lakes and springs, and other requirements, the City will be required to comply with new standards regardless of fiscal impacts to the City.
- 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 financial issue of note is the Half-Cent Local Discretionary Sales (Infrastructure) Surtax levy set to expire 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) Southend TIF was to be reduced to 50% collection (from 95%) in FY2021, with the City's General Fund benefiting by approximately \$825,000 per year. The CRA recommended against the reduction, and City Council agreed to a twelve-month delay in its consideration; this has since been extended indefinitely. The delay in TIF reduction may require future fiscal offset, by reducing levels of service or increasing revenues depending on general economic conditions.

Executive & Legislative Department

Financial Summaries by Resource Allocation, Department, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	2,117,745	2,291,477	2,395,765	104,288	4.6%
Operating-All Other	3,877,254	4,751,720	5,014,503	262,783	5.5%
Capital Outlay	1,216,619	4,514,000	5,109,550	595,550	13.2%
Grants to Others	299	300	0	(300)	-100.0%
Transfers	4,015,000	2,425,000	3,200,000	775,000	32.0%
Total	11,226,916	13,982,497	15,719,818	1,737,321	12.4%

Department	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
00 - Non-Departmental	6,399,813	8,815,585	10,183,167	1,367,582	15.5%
01 - Executive	1,842,510	2,163,961	2,387,999	224,038	10.4%
10 - Fire and Emergency Services	2,984,593	3,002,951	3,148,652	145,701	4.9%
Total	11,226,916	13,982,497	15,719,818	1,737,321	12.4%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
001 - General Fund	8,614,484	7,858,719	8,986,640	1,127,921	14.4%
151 - Infrastructure Surtax	621,690	1,224,200	877,000	(347,200)	-28.4%
315 - General Capital Projects	1,169,454	4,201,000	4,314,400	113,400	2.7%
317 - Infrastructure Capital Project	119,827	0	783,150	783,150	0.0%
501 - City Manager	701,461	698,578	758,628	60,050	8.6%
Total	11,226,916	13,982,497	15,719,818	1,737,321	12.4%

Operating-All Other:

The increase is primarily due to increases in professional services, and in fire services contract costs.

Executive & Legislative Department

Authorized Positions

City Council	FY2021	FY2022	FY2023
Mayor	1	1	1
City Council	6	6	6
Division Total	7	7	7
City Attorney	FY2021	FY2022	FY2023
City Attorney	1	1	1
Legal Assistant	1	1	1
Division Total	2	2	2
City Manager	FY2021	FY2022	FY2023
City Manager	1	1	1
Deputy City Manager	1	1	1
Communications Manager	1	1	1
Assistant to the City Manager	1	1	1
Division Total	4	4	4
City Clerk	FY2021	FY2022	FY2023
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Administrative Assistant	2	2	2
Administrative Assistant (part-time)	0	1	1
Division Total	4	5	5
Information Services	FY2021	FY2022	FY2023
Chief Information Officer	0	1	
Technology/Security Services Mgr.	0	0	
Information Services Supervisor	1	1	
GIS Technical Architect	1	1	
Network Engineer	1	1	
System Administrator	2	2	
Database Administrator	1	1	
SCADA IT/OT Analyst	0	1	
Division Total	6	8	0
Fire Marshal	FY2021	FY2022	FY2023
Fire Marshal	1	1	1
Deputy Fire Marshal (unfunded)	1	0	0
Deputy Fire Marshal (part-time)	0	3	3
Division Total	2	4	4
Department Total	25	30	22

Information Services is no longer a Division of the Executive and Legislative Department. It is now listed as a standalone Department in the budget.

Finance Department

Organization

The Finance Department consists of three divisions: Accounting, Customer Care, and Property & Procurement. Each division operates as an internal service and its costs are charged to other City departments based on the estimated usage of each divisional service.

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.

Customer Care, formerly known as 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, Customer Care also collects monies for building permits, occupational licenses, recreation fees, dog park f.o.b.s., and other miscellaneous payments made to the City.

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.

Department Mission Statement

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

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

Strategic Plan Priority, Goal, and Objectives

- P4.G1.O1-01 – Develop fund balance policies for outstanding funds by second quarter of year.
- P4.G1.O1-03 – Update the Purchasing Ordinance and Purchasing Policy by the second quarter of the year.

Finance Department

Department Goals

- Receive an unqualified audit opinion from the external auditors. (P4.G1.O1)
- Apply for and obtain the Government Finance Officer's Association's Certificate of Achievement for Excellence in Financial Reporting and the Distinguished Budget Presentation Award. (P4.G1.O1)
- Assist with the Human Capital Management software configuration, training and testing throughout the fiscal year in preparation for implementation in the first quarter of FY2024. (P4.G1.O1)
- Assist in the development of a business capability model and resulting functional requirements for the asset management portion of ERP 2.0 by the fourth quarter of the fiscal year. (P4.G1.O2)
- Modernize the utility billing and payment processing software by implementing the Munis utility billing and cash receipting modules in the second quarter of the fiscal year. (P4.G3.O2)
- Promote the City's ability to accept credit cards as a new in-person payment option for utility accounts when the new software is implemented in the second quarter of the fiscal year. (P4.G3.O1)
- Complete the installation of proximity card access control readers at City Hall, Operations & Maintenance Facility, and Police Building by the first quarter of the fiscal year. (P4.G3.O2)

Finance Department

Highlights

- ✓ Continued to receive the Government Finance Officers Association Awards for both the Annual Comprehensive Financial Report and Budget Book.
- ✓ 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 \$34,000 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 117,593 customer payments in FY2021.
- ✓ 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, 18,900, or more than half of our total customers receive their utility bill through this program, saving the City \$131,544 a year in postage costs.
- ✓ Developed a Leak Alarm program to detect when water is running through a customer's meter for 24 hours straight. Conservation staff notifies the customer of a possible leak and often will perform a water audit to help determine the source. On average, staff contacts 3,000 customers each year which results in a savings on their utility bills and potential lost water.
- ✓ Worked with the City's ERP consultant to develop Business Capability Models (BCM) and software requirements for utility billing and cash receipting functions which were then used to determine how best to move forward with the Munis implementation project.
- ✓ Replaced the end of life generator and transfer switch at the Operations & Maintenance Facility with a new unit that provides power for mission critical, standby, and prime applications.

Finance Department

Performance Measures

Accounting	Actual 2021	FYTD 3/31/2022	Target 2023
Percent of monthly financial reports delivered to City Council by 2 nd meeting in each month	100%	100%	100%
Number of Years ACFR Awards received	28	29	30
Number of Years GFOA Budget Award received	27	28	29
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

Customer Care	Actual 2021	FYTD 3/31/2022	Target 2023
Customer Service:			
Avg. # monthly payments through Beaches Energy website	9,548	10,711	10,000 or >
Avg. # monthly IVR payments	2,489	2,365	2,200 or >
Avg. # monthly bank draft payments	8,374	8,722	8,000 or >
Avg. # monthly online payments made through customer's bank	6,123	6,002	6,000 or >
Avg. # monthly mail-in payments	5,415	4,569	6,000 or <
Avg. # monthly walk-up or drive-through payments	4,184	4,003	5,000 or <
Number of monthly E-bills	17,690	18,496	17,000 or >
Average telephone customer calls per month	6,934	6,165	6,000 or <
Average answer time (in seconds)	11	11	12 or <

Finance Department

Performance Measures (continued)

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

Customer Service Survey Questions*	Actual 2021	FYTD 3/31/2022	Target 2023
I was treated courteously.	100%	100%	95%
The service was prompt.	100%	100%	95%
The employee was helpful.	99%	99%	95%
The employee thanked me for my business.	99%	98%	95%

**Surveys sent to 720 customers, 120 responded*

Leased Properties	Actual FY2021	Budget FY2022	Target FY2023
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	\$251,157	\$261,344	\$256,559
Community Services Center	\$134,544	\$139,623	\$145,208
Penman Park Building	\$50,222	\$52,231	\$54,321
Dockside Safe Harbor	\$48,083	\$54,257	\$55,885
Telecommunications Tower	\$268,249	\$235,070	\$225,304
Total Revenue	\$752,255	\$742,525	\$737,277

Finance Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	2,418,541	2,701,479	3,249,193	547,714	20.3%
Operating-All Other	3,222,251	3,929,730	4,520,665	590,935	15.0%
Capital Outlay	12,048	38,000	0	(38,000)	-100.0%
Transfers	90,000	90,000	90,000	0	0.0%
Total	5,742,840	6,759,209	7,859,858	1,100,649	16.3%

Division	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
0202 - Accounting	1,207,195	1,387,744	1,567,904	180,160	13.0%
0203 - Customer Care	2,080,731	2,304,592	3,010,576	705,984	30.6%
0204 - Business Analysis	171,405	216,131	0	(216,131)	-100.0%
0205 - Purchasing	427,258	464,499	606,387	141,888	30.5%
0206 - Storeroom	0	0	256,081	256,081	0.0%
0304 - Building Maintenance	379,107	434,734	448,719	13,985	3.2%
0306 - Operations Facility	292,455	416,332	381,488	(34,844)	-8.4%
0307 - Community Service Center	12,442	11,154	10,973	(181)	-1.6%
0308 - Industrial Park	(5,512)	17,430	17,438	8	0.0%
0309 - Tower/Telecom Lease	948	7,494	7,453	(41)	-0.5%
0310 - Garage	643,287	663,664	661,566	(2,098)	-0.3%
0314 - Technology Purchases	528,768	831,905	887,769	55,864	6.7%
0315 - Penman Park Building	4,709	3,255	3,250	(5)	-0.2%
0316 - 2nd Ave N (Safe Harbor)	49	275	254	(21)	-7.6%
0317 - 2nd Ave S	0	0	0	0	0.0%
Total	5,742,840	6,759,209	7,859,858	1,100,649	16.3%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
001 - General Fund	379,107	434,734	448,719	13,985	3.2%
460 - Leased Facilities	541,403	871,513	927,137	55,624	6.4%
511 - Finance	3,886,588	4,372,966	5,440,948	1,067,982	24.4%
521 - Fleet Maintenance	643,287	663,664	661,566	(2,098)	-0.3%
550 - Operations Facilities	292,455	416,332	381,488	(34,844)	-8.4%
Total	5,742,840	6,759,209	7,859,858	1,100,649	16.3%

Personal Services:

The increase is mainly attributable to two factors:

- The Storeroom Division, previously budgeted in Beaches Energy Services, is now budgeted in the Finance Department.
- A Deputy Property and Procurement Officer position was added.

Operating-All Other:

The increase is attributable to internal service charges.

Finance Department

Authorized Positions

Accounting	FY2021	FY2022	FY2023
Chief Financial Officer	1	1	1
Assistant CFO/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
Division Total	10	10	10
Customer Care	FY2021	FY2022	FY2023
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	2
Customer Account Specialist I, II	11	13	13
Customer Account Specialist I, Part-Time	1	1	1
Division Total	19	21	21
Business Analysis	FY2021	FY2022	FY2023
Business Analyst*	1	1	0
Associate Business Analyst	1	0	0
Division Total	2	1	0
Property and Procurement	FY2021	FY2022	FY2023
Property & Procurement Officer	1	1	1
Deputy Property & Procurement Officer**	0	0	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
Division Total	9	9	10
Department Total	40	41	41

* The Business Analyst position was transferred to the Information Services Department as part of its reorganization during FY2022.

**The FY2023 Budget proposes the addition of a Deputy Property & Procurement Officer to support facilities capital projects to provide coverage for procurement activities.



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.

Department Mission Statement

Making the City a great place to work.

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

Strategic Plan Priority Goals and Objectives

No Strategic Plan Projects for 2023

Department Goals

- Work with Administration to review and revise Human Resources Policies (P4.G3.O2)
- Implement the HR ERP module in accordance with the project management plan schedule (P4.G3.O2)
- Evaluate and rework offered health insurance benefits in order to attract and retain a highly qualified workforce (P4.G3.O2)
- Rework employee annual evaluations to incorporate the City's core values (P4.G3.O2)
- Implement a pension software solution (P4.G3.O2)

Human Resources Department

General HR: Human Resources is responsible for managing the employee life cycle. This includes: recruitment, onboarding, hiring, training, policy updates, maintaining employee records, payroll and benefits administration, employee relations including performance management, labor relations, and employee retention. Human Resources also helps the City ensure compliance with federal, state, and local employment laws and regulations.

General HR Highlights

- Processed 1737 (940 qualified) applications for 80 open positions
- Started an onboarding mentor program for new hires
- Implemented a new hire follow-up check in program
- Implemented new onboarding software
- Implemented a new Learning Management System (LMS)
- Worked with Administration to revise all job descriptions
- Organized two employee events; a spring luncheon and a holiday breakfast
- Conducted a candidate search for a Chief Information Officer and City Attorney
- Working with Cody and Associates on a pay study
- Created content and the design for the new employee intranet

Performance Measures – General HR

Objective	Actual FY2021	FYTD 3/31/22	Target FY2023
Recruiting and Hiring Outstanding Employees			
Total number of applications processed	1737	714	N/A
Average number of qualified candidates per position	12	10	25
Average number of days from advertisement to fill (Non-Public Safety)	50	50	45
Enhancing Employee Retention			
Percentage of employees completing probation	84%	72%	85%
First year turnover rate	35%	24%	20%
Total annual employee separation rate (Bureau of Labor Statistics – Government Industry – State and Local 2022 – 21.2%)	18%	9%	18%

Human Resources Department

Insurance and Risk Management: Human Resources is responsible for obtaining and maintaining insurance policies to insure its employees, properties, vehicles, and equipment operating in all departments. It also evaluates loss exposures, assesses liability, and handles workers compensation claims. It's also responsible for promoting effective safety and training programs in all departments.

Policies

- Property
- Liability
- Auto
- Crime
- Flood
- Workers Compensation
- Life, Health, & Dental
- Other insurance as required

Insurance and Risk Management Highlights

- No premium increase for dental, vision, life, AD&D, and Voya (voluntary critical illness, gap, and accident)
- Had a low 5.7% premium increase in our medical plan when medical trend is roughly 12% and pharmacy 13%
- Safety Committee performed safety audits on all City buildings

Performance Measures – Insurance and Risk Management

Objective	Actual FY2021	FYTD 3/31/22	Target FY2023
Providing Affordable Quality Health Benefits			
Number of employees & retirees enrolled in health plans	330	307	330
Health Insurance premium increase percentage	5.7%	N/A	12%
Maintaining Stable Comprehensive Insurance Coverage			
Total liability premiums and claims paid	\$850,700	\$935,523	\$986,000
Total workers' comp premiums and claims paid	\$617,939	\$435,233	\$570,000
Workers' comp self-insurer experience modification rate	1.18	1.18	<1.00

Human Resources Department

Pension Administration: The City of Jacksonville Beach is the plan sponsor for three separate single employer, defined benefit pension plans. These plans include General Employees' Retirement System (GERS), Police Officers' Retirement System (PORS) and Firefighters' Retirement System (FFRS). Human resources is responsible for the administration and retirement benefit distribution of these pension plans. Administration of these plans include joint pension board meeting coordination, fulfilling state reporting requirements, performing benefit calculations, processing requests for benefits, preparing statistical analysis for pension board presentation and ensuring pension plans are operated within the guidelines of the City ordinance.

Pension Highlights

- In FY2021, the net market return for all pension assets was 19.15% vs a 7.5% assumed rate of return.
- Over the previous three years, the funded ratios for all three pension plans have improved each year.

Human Resources Department

Performance Measures – Pension Plans

	Actual				
	2017	2018	2019	2020	2021
Percentage funded (historical)¹:					
General	77.7%	78.1%	79.3%	82.0%	85.0%
Police	88.4%	89.1%	88.4%	94.2%	98.7%
Fire	77.6%	77.1%	72.4%	81.0%	83.2%
Accrued unfunded liability (in thousands)¹:					
General	\$15,009	\$15,154	\$14,932	\$13,162	\$11,378
Police	\$2,821	\$2,834	\$3,209	\$1,647	\$382
Fire	\$3,524	\$3,860	\$5,303	\$3,533	\$3,364
Net assets held for pension benefits (in thousands)²:					
General	\$52,771	\$55,647	\$57,101	\$60,578	\$69,891
Police	\$22,048	\$23,779	\$24,501	\$26,848	\$31,983
Fire	\$12,312	\$13,344	\$13,886	\$15,276	\$18,196
Market rate of return (all pension funds combined)¹:					
All pension funds	12%	9.1%	5.6%	10.0%	18.9%
Number of retirees & beneficiaries receiving benefits²:					
General	189	191	192	193	198
Police	38	37	39	39	41
Fire	23	24	25	24	23
Annual benefits paid (in thousands)²:					
General	\$4,600	\$4,556	\$4,648	\$5,466	\$5,150
Police	\$1,177	\$1,161	\$1,702	\$1,292	\$1,265
Fire	\$750	\$774	\$968	\$1,149	\$840
¹ Actuarial valuations dated October 1					
² Audited financial statements dated September 30					

Annual City Contribution ³	2019	2020	2021	2022	2023
General	\$2,100,105	\$2,322,790	\$2,442,960	\$2,405,220	\$2,356,821
Police	\$573,416	\$639,037	\$720,529	\$402,828	\$438,601
Fire	\$516,338	\$732,002	\$707,653	\$680,045	\$707,653

³ 2019-2021 from audited financial statements, 2022 and 2023 from actuarial valuation report dated 10.1.20 and 10.1.21.

Human Resources Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	465,343	532,996	637,985	104,989	19.7%
Operating-All Other	12,155,856	13,186,956	13,498,630	311,674	2.4%
Capital Outlay	121,800	0	0	0	0.0%
Transfers	20,000	20,000	20,000	0	0.0%
Total	12,762,998	13,739,952	14,156,615	416,663	3.0%

Division	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
1301 - Human Resources Administration	603,100	697,122	830,851	133,729	19.2%
1303 - Insurance Risk Retention	4,149,202	4,516,674	4,740,942	224,268	5.0%
1501 - Pension General Employees	5,643,289	5,476,233	5,629,986	153,753	2.8%
1502 - Pension Police Officers	1,419,834	1,919,189	1,877,476	(41,713)	-2.2%
1503 - Pension Firefighters	947,575	1,130,734	1,077,360	(53,374)	-4.7%
Total	12,762,998	13,739,952	14,156,615	416,663	3.0%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
514 - Human Resources	603,100	697,122	830,851	133,729	19.2%
551 - Insurance-General Liability	862,837	997,737	1,045,471	47,734	4.8%
552 - Insurance-Workers Compensation	632,261	558,937	594,471	35,534	6.4%
553 - Insurance-Health	2,654,104	2,960,000	3,101,000	141,000	4.8%
611 - General Employee Pension	5,643,289	5,476,233	5,629,986	153,753	2.8%
612 - Police Officer Pension	1,419,834	1,919,189	1,877,476	(41,713)	-2.2%
613 - Firefighters Pension	947,575	1,130,734	1,077,360	(53,374)	-4.7%
Total	12,762,998	13,739,952	14,156,615	416,663	3.0%

Personal Services:

The increase is mainly attributable to two factors:

- Resolution 2096-2021, approved by City Council on 12/6/2021, reclassified an Administrative Assistant position to a Recruiter position.
- An Administrative Assistant position was added back to the Department at the 1/18/22 Council meeting. This increased the overall position count by one for the Department.

Operating-All other:

The increase is attributable to increases in health insurance and general employee pension benefit costs

Human Resources Department

Authorized Positions

Human Resources	FY2021	FY2022	FY2023
Director of Human Resources	1	1	1
Office Administrator	0	0	1
Administrative Assistant *, **	1	1	1
Payroll/Benefits Administrator	1	1	1
Payroll and Benefits Lead	0	0	1
Payroll Specialist	1	1	0
Human Resources Generalist / Senior HR Generalist	1	1	1
Recruiter *	0	0	1
Staff Assistant	1	1	0
Department Total	6	6	7

* Resolution 2096-2021, approved by City Council on 12/6/2021, reclassified an Administrative Assistant position to a Recruiter position.

** An Administrative Assistant position was added back to the Department at the 1/18/22 Council meeting. This increased the overall position count by one for the Department.



Information Services Department

Organization

The Information Services Department consists of two divisions: Application Services and Technology & Security Services

Application Services is responsible for the implementation, optimization, administration, and support of all enterprise applications used across multiple departments and large mission critical departmental applications. This division serves as a business partner to department directors in strategic planning efforts for their respective areas.

Technology & Information Security Services is responsible for all city related technical hardware (servers, laptops, computers, office communication devices), network infrastructure, telecommunication infrastructure, business continuity and disaster recovery planning, and cyber security planning, execution, and training.

Department Mission Statement

To advance the mission of COJB by helping employees leverage technology through service oriented and intelligent research, deployment, optimization, utilization, and support.

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

Strategic Plan Priority, Goal, and Objectives

- P4.G1.O2-02 – Acquire and implement asset management software.
- P4.G3.O2-05 – Upgrade content management software.

Department Goals

Application Services:

- Implementation of Tyler Munis in Utility Billing
- Implementation of Tyler Munis in HR and Payroll
- Begin analysis and technical specifications for ERP Phase II
 - Work Orders
 - Asset Management (P4.G1.O2.)
 - Business Receipts
 - Document Management (P4.G1.O2.)
 - Code Enforcement
 - Permit Management
- Mature use of HTML5 in Sunguard

Information Services Department

Technology & Information Security Services

- Improve high availability of internet.
- Improve cable management in all closets and data centers.
- Implement Office 365 throughout all departments.
- Complete penetration test and cyber security assessment.

IS Administration

- Develop plan for career paths within department.
- Develop framework and implement IS Steering Committee.
- Create professional development standards for department.

Recent Accomplishments

- ✓ Selection and implementation of COJB primary server architecture.
- ✓ Upgrade of Link-O-Fog system
- ✓ Network switch deployment plan updated to better align with predictable annual replacement schedule versus rip and replace every five years.
- ✓ Participated in ERP steering committee leading to several project critical decisions being made: Cloud hosting vs. on prem, credit card processing partner, and go-live version.
- ✓ Restructured department into two divisions to better support applications throughout the city.
- ✓ Aligned roles and pay grades to support two team structure.
- ✓ Connected Outage Management System to BES SCADA to better support real time updates.
- ✓ Integrated UB customer list to Outage Management System and BES SCADA providing timely access to affected customers.
- ✓ Improved availability of video surveillance throughout the city.
- ✓ Expanded remote application accessibility for mobile and remote users.
- ✓ Implemented HTML5 for Sunguard modernizing user interface for ease of use and functionality availability.
- ✓ Improve corporate reporting services through self-serve automation.
- ✓ Improve network performance through network segregation.
- ✓ Increase network isolation, where possible, to improve overall security posture.

Information Services Department

Outcomes	Performance Measure	Actual FY21	FYTD through 05/18/22	Target FY2023
Mature use of HTML 5 in specific departments	Number of users Planning	0	1	4
	Number of users in BES	0	1	8
Implementation of Tyler Munis in Utility Billing	Number of customers moved over	35000	35000	35000
	Number of monthly transactions processed	40000	40000	40000
Implementation of Tyler Munis in HR and Payroll	Number of monthly employee payroll events processed	800	800	800
<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%
Improve high availability of internet.	Number of internet connections with automatic failover capability.	0	0	2
Complete penetration test and cyber security assessment using the Center for Information Security (CIS) framework and standards.	Number of network detect related controls tested.	0	0	2

Information Services Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	673,468	885,619	1,521,329	635,710	71.8%
Operating-All Other	345,936	411,919	461,141	49,222	11.9%
Capital Outlay	1,370	0	0	0	0.0%
Transfers	50,000	50,000	50,000	0	0.0%
Total	1,070,774	1,347,538	2,032,470	684,932	50.8%

Division	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
1701 - Information Systems	1,070,774	1,347,538	2,032,470	684,932	50.8%
Total	1,070,774	1,347,538	2,032,470	684,932	50.8%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
513 - Information Svcs	1,070,774	1,347,538	2,032,470	684,932	50.8%
Total	1,070,774	1,347,538	2,032,470	684,932	50.8%

Personal Services:

The increase is attributable to two factors:

- Resolution 2107-2022, approved by City Council on 4/4/2022 added two full-time positions: Systems Engineer and Application Services Manager
- Two positions previously budgeted, and housed, in other Departments are now budgeted in Information Services:
 - GIS Systems Analyst, previously budgeted in Beaches Energy Services
 - Systems Analyst, previously budgeted in Finance as a Business Analyst

Operating-All other:

The increase is attributable to increases in computer operating supplies, training for staff, and contractual services costs.

Information Services Department

Authorized Positions

Information Services	FY2021	FY2022	FY2023
Chief Information Officer	0	1	1
Technology/Security Services Mgr.	0	0	1
Information Services Supervisor	1	1	0
Application Services Manager *	0	0	1
GIS Administrator	0	0	1
GIS Technical Architect	1	1	0
GIS Systems Analyst **	0	0	1
Network Engineer	1	1	1
System Engineer *	0	0	1
Systems Analyst ***	0	0	2
Technical Support Specialist	0	0	1
System Administrator	2	2	0
AS400 Systems Analyst	0	0	1
Database Administrator	1	1	0
SCADA IT/OT Analyst	0	1	1
Department Total	6	8	12

* Resolution 2107-2022, approved by City Council on 4/4/2022, added two full-time positions to the Department: an Application Services Manager and a Systems Engineer.

** The GIS Systems Analyst position, previously budgeted in Beaches Energy Services, was transferred to the Information Services Department as part of its reorganization during FY2022.

*** The Business Analyst position, previously budgeted in the Finance Department, was transferred to the Information Services Department as part of its reorganization during FY2022. The position was reclassified to a Systems Analyst position as part of the FY2023 Budget process.



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.

The primary goal of the Parks and Recreation Department is to deliver a parks and recreation system that is efficient to maintain and operate, provides a high level of user comfort, safety and aesthetic quality, and protects capital investments. 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.

Key to success is the Department's ability to cooperate internally. Parks and Recreation divisions work well together while the Department enjoys good relationships and cooperation with other City departments. Employees have a very good level of competency and have good internal support to deliver quality services.

Department Mission Statement

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.

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

Strategic Plan Priority, Goal, and Objectives

- P2.G2.O2-02 – Implement and promote the urban trails master plan.
- P4.G2.O2-01 – Improve and expand nature preserves and water access.
- P4.G2.O2-02 – Implement the park study results.
- P4.G2.O2-01 – Inventory and expand the City's tree canopy.

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

Recent Accomplishments

- ✓ Formed Steering Committee and worked with Consultants to develop the Urban Trails Master Plan.
- ✓ Worked with design consultant and performed community outreach to develop a design concept for the renovation of Gonzales Park.
- ✓ Completed the renovation of Sunshine Playground at South Beach Park.
- ✓ Completed several CRA funded improvements to South Beach Park including new pickle ball courts and shade shelters for the splash pads.
- ✓ Conducted several community outreach efforts at Gonzales Park, Huguenot Park, South Beach Park and 12th Avenue South Park.
- ✓ Provided quality sports fields to accommodate football, softball, baseball and lacrosse programs utilizing effective turf management programs.
- ✓ Restored a majority of the non-functioning irrigation systems throughout the City.
- ✓ Worked with the City of Jacksonville Tree Commission to plant over 100 trees in our various park spaces.
- ✓ Successful annual submission to Tree City USA achieving 33 consecutive membership years.

Performance Measures

A community-wide outreach survey was performed in May 2022, for comparison to the survey included in the Parks Assessment Study in April 2020. We received a total of 405 responses.

How satisfied are you with our parks in general? Scale 1 to 5: (1=Not Satisfied; 5=Very Satisfied)

	April 2020		May 2022	
1 = Not Satisfied	11	3%	29	7%
2	34	10%	34	8%
3	87	25%	104	26%
4	152	44%	133	33%
5 = Very Satisfied	61	18%	105	26%
Total	345		405	

Almost all of the ratings between 1 and 2 came from responses referencing Gonzales Park.

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. On January 1st 2022, Ocean Rescue assumed lifeguard operations on Sundays and Holidays. Those days were previously staffed by the Volunteer Life Saving Corps.

Recent Accomplishments

Water Rescues and Assists	2017	2018	2019	2020	2021
Rip Current	62	173	167	87	105
Surf	46	72	115	97	76
TOTAL	108	245	282	184	181

Water Rescues and Assists: Persons who are judged to be in imminent danger and brought to safety by lifeguard.

EMS CARE	2017	2018	2019	2020	2021
Major	90	52	67	49	102
Minor	166	193	210	165	337
TOTAL	256	245	277	214	439

EMS Care: First Aid or medical attention, serious enough to warrant a written report.

Other Calls for Service	2017	2018	2019	2020	2021
Vessel Rescues / Assists	4	3	17	25	16
Citizen Assist	101	153	34	28	315
Public Education	1,106	1,231	1,063	959	49
Lost Persons	102	161	56	43	115
Preventative Actions	15,782	14,948	16,293	12,238	10,889

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.

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 whose safety may be compromised.

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.

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 Playground; Skate Park; multi-purpose field; tennis court; volleyball courts; basketball court; pickle ball courts; fitness stations; walking trail
Other City Parks	Oceanfront Park; Gonzales Park; Cradle Creek; Tall Pines; Carver Center; Huguenot Park; Rotary Park; Paws Parks; Seabreeze Field; Penman Park; 12 th Avenue South 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; O&M Facility; Police Department; Fire stations
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

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.

In FY2021, morning operating hours were increased by opening the facility at 7:30 a.m. versus 9 a.m. This provided sufficient court capacity to meet demand and eliminated the need for the construction of an 8th tennis court. On weekdays, between 12 and 3 p.m., the courts are available to the public at no charge.

Performance Measures

Tennis Center Revenues	2019	2020	2021
Membership Fees	\$51,019	\$34,016	\$45,826
Camps and Clinics	\$23,015	\$22,343	\$36,804
TOTAL	\$74,034	\$56,359	\$82,630

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.

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 City participates with the City of Jacksonville, along with the other Beach cities, in sharing a per capita portion of the Entitlement Funding our region receives from Federal **Community Development Block Grants (CDBG)**.

CDBG funding must be expended to improve the quality of life for low and moderate income families. In the past, the City's allocation was used to fund the Community Assisted Policing Effort (CAPE) Program as well as the Carver Center Recreation Program. However, we are no longer eligible for funding for the CAPE Program, as we have exceeded the threshold percentage of households that are below 80% median income within the census tract.

We are requesting full funding in our application, to cover the salaries and benefits for two staff members, the Recreation Supervisor and Recreation Leader at the Carver Center.

For FY2023 the funding request is **\$127,887.74**.

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.

Performance Measures

Maintain restrooms and showers 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.

Parks & Recreation Department

Special Events Division

The Special Events budget includes City-produced events such as the Moonlight Movies, the Opening of the Beaches Parade, sand castle contest, Easter egg hunt and the July 4th fireworks.

A City-sponsored event is defined as an event that is planned and conducted by an outside non-profit organization with the assistance of City staff time, equipment, public safety services and/or the use of facilities. The City does not provide monetary funds for these co-sponsored events, but does provide in-kind services and/or reduced fees.

City-sponsored events include Deck the Chairs, Farmer's Market, Art Walks, Car Shows and the Sea and Sky Airshow.

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. Popular annual events include: Springing the Blues; Salt Life Music Festival; Oktoberfest; Beaches Freedom Festival; Best Buddies Friendship Walk; Donna Marathon; Easter Sunrise Service; Pop-up Markets and several beach runs and surf contests.

The Special Events division is also 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.

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.

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.

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

- ✓ Rated by Golf Digest as one of the Top 30 Best Places to play in Florida.
- ✓ Lead the country in player developmental programs for the PGA of America.
- ✓ Installed speakers on driving range. In addition to music throughout the day, it enables announcements that keep tee times and operations on schedule.
- ✓ Hosted first ever Jax Beach Varsity Invitational. This is the first and only girls only high school golf tournament held for all local and regional area high schools.
- ✓ Became Flagship Location for The First Tee of North Florida and working on finalizing the first state of the art building for them in the country.
- ✓ Hosted a 4 day golf tournament for 18 colleges and universities from the Midwest for the second year running and secured a contract for 2023.
- ✓ 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.
- ✓ Hosted more PGA Junior League programs and attendance than all others in the PGA Chapter.
- ✓ At the end of FY2021, the Golf Course Fund repaid the loan from the General Fund (\$150,000) which provided start-up funding when operations resumed after course renovations from FY2019.

Performance Measures

	2021	Oct-Mar 2022	Budget 2023
Rounds Played	67,078	31,200	50,000
Driving Range Baskets Sold	60,680	32,744	50,000
Total Operating Revenue	\$3,126,702	\$1,598,750	\$2,850,000
Rate per Round	\$34.55	\$36.73	\$34.55

FY2023 Goals

- ✓ Maintain a self-sustaining enterprise based on conservative management of finances while preserving a competitive value proposition.
- ✓ Preserve the condition of the golf course in a manner superior or equal to our competitors and commit the financial resources necessary to maintain the course, driving range and practice facility at an exceptional level.
- ✓ Maintain and enhance operational efficiency and customer service.

Parks & Recreation Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	2,829,677	3,170,824	3,670,345	499,521	15.8%
Operating-All Other	2,508,356	2,604,268	3,022,555	418,287	16.1%
Capital Outlay	289,064	558,000	660,000	102,000	18.3%
Transfers	292,366	142,000	142,000	0	0.0%
Total	5,919,462	6,475,092	7,494,900	1,019,808	15.7%

Division	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
0104 - Community Dev. Blk Grt	142,366	142,000	142,000	0	0.0%
0404 - Convention Development Tax	91,365	418,667	456,334	37,667	9.0%
0601 - Recreation	702,352	685,752	666,894	(18,858)	-2.7%
0602 - Ocean Rescue	802,241	902,752	1,237,168	334,416	37.0%
0603 - Parks Maintenance	1,125,224	1,325,787	1,327,097	1,310	0.1%
0604 - Cemetery Maintenance	74,338	93,879	113,674	19,795	21.1%
0605 - Dog Park	21,667	26,500	27,000	500	1.9%
0606 - Tennis	198,816	177,513	233,913	56,400	31.8%
0607 - Ocean Front Facilities	141,545	131,500	154,000	22,500	17.1%
0609 - Carver Center	152,591	177,109	195,560	18,451	10.4%
0610 - South Beach Park Exh. Hall	18,150	22,500	18,500	(4,000)	-17.8%
0611 - Special Events	83,838	97,630	84,426	(13,204)	-13.5%
1401 - Golf Course Administration	1,355,166	1,182,211	1,483,958	301,747	25.5%
1402 - Golf Course Maintenance	1,009,803	1,091,292	1,354,376	263,084	24.1%
Total	5,919,462	6,475,092	7,494,900	1,019,808	15.7%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase - Decrease	% Change
001 - General Fund	3,320,750	3,637,922	4,055,232	417,310	11.5%
130 - Convention Development	91,365	418,667	456,334	37,667	9.0%
160 - Community Dev. Blk Grt	142,366	142,000	142,000	0	0.0%
195 - Tree Protection	12	3,000	3,000	0	0.0%
440 - Golf Course	2,364,970	2,273,503	2,838,334	564,831	24.8%
Total	5,919,462	6,475,092	7,494,900	1,019,808	15.7%

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.

Parks & Recreation Department

Personal Services:

The increase is attributable to several factors:

- The City now provides ocean rescue staffing on Sundays and Holidays.
- Two full-time and two part-time Lieutenant positions were added to the Ocean Rescue Division at the 1/18/22 Council meeting. These additions were partially offset by reducing budgeted part-time hours by 2,930, from 30,928 to 27,998.
- Resolution 2107-2022, approved by City Council on 4/4/2022, added a full-time Golf Accounting Technician position to the Golf Course.

Operating-All Other:

The increase is primarily attributable to increases in the General and Golf Course Funds. General Fund increases are occurring in professional services, operating supplies, and internal service charges. Golf Course Fund increases are occurring in repairs and maintenance, inventory purchases for the pro shop, and operating supplies.

Parks & Recreation Department

Authorized Positions

Administration	FY2021	FY2022	FY2023
Director of Parks & Recreation	1	1	1
Chief of Parks Development & Maintenance *	0	0	1
Office Administrator	0	1	1
Administrative Assistant	1	1	1
Recreation Superintendent	1	1	0
Administrative Assistant (part-time)	1	0	0
Recreation Program Assistant (part-time)	1	0	0
Division Total	5	4	4
Ocean Rescue	FY2021	FY2022	FY2023
Ocean Rescue Supervisor	1	1	1
Assistant Ocean Rescue Supervisor	1	1	1
Ocean Rescue Lieutenant **	1	1	3
Ocean Rescue Lieutenant (part-time) **	1	1	3
Rescue Swimmer (part-time) **	13	13	12
Beach Patrol Guard (part-time) **	70	70	69
Division Total	87	87	89
Grounds Maintenance	FY2021	FY2022	FY2023
Facilities Maintenance Manager *	0	0	1
Parks Maintenance Superintendent *	1	1	0
Grounds Maintenance Supervisor *	0	0	1
Grounds Crew Leader	2	2	2
Grounds Maintenance Mechanic I, II	1	1	1
Grounds Maintenance Worker I, II, III *	5	5	4
Division Total	9	9	9
Tennis Center	FY2021	FY2022	FY2023
Tennis Facility Manager	1	1	1
Tennis Court Attendant (part-time)	4	4	4
Division Total	5	5	5
Carver Center	FY2021	FY2022	FY2023
Recreation Supervisor	1	1	1
Recreation Leader	1	1	1
Tutor (part-time)	1	1	1
Division Total	3	3	3

Parks & Recreation Department

Special Events	FY2021	FY2022	FY2023
Events Coordinator	1	1	1
Division Total	1	1	1
Golf Course	FY2021	FY2022	FY2023
Golf Course General Manager	0	0	1
Golf Course Facility Manager	1	1	0
Golf Course Assistant General Manager	0	0	1
Assistant Golf Professional ***	2	2	0
Golf Accounting Technician (part-time) ***	0	0	1
Pro Shop Lead	0	0	3
Shop Attendant (part-time) ***	4	4	3
Cart Attendant (part-time)	9	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)	2	2	2
Division Total	30	30	32
Department Total	140	139	143

* Resolution 2096-2021, approved by City Council on 12/6/2021, resulted in the following changes:

- A Chief of Parks Development & Maintenance was created and the Recreation Superintendent position was eliminated.
- A Facilities Maintenance Manager was created and the Parks Maintenance Superintended position was eliminated.
- A Grounds Maintenance Supervisor was created and a Grounds Maintenance Worker I, II, III position was eliminated.

** Two full-time and two part-time Lieutenant positions were added to the Ocean Rescue Division at the 1/18/22 Council meeting. These additions were partially offset by reducing budgeted part-time hours by 2,930, from 30,928 to 27,998.

*** One full-time Assistant Golf Pro was reclassified to two part-time Shop Attendant positions. This brought the total position count for part-time Shop Attendants to six.

Resolution 2107-2022, approved by City Council on 4/4/2022, reclassified three part-time Shop Attendant positions to three full-time Pro Shop Lead positions, and added a part-time Golf Accounting Technician position to the Golf Course.



Planning & Development Department

Organization

The Planning & Development Department consists of three primary divisions: Planning, Building Inspection, and Code Enforcement. The Department provides information and services to our citizens, and businesses. 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.

Department Mission Statement

Working together to build a better Jacksonville Beach.

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

Strategic Plan Priority, Goal, and Objectives

- P1.G2.O1-02 – Update the Land Development Code (LDC).
- P1.G2.O2-01 – Develop strategies to preserve single-family neighborhoods.
- P1.G2.O2-02 – Establish workforce-housing incentives.
- P3.G1.O1-02 – Develop a Public Private Partnership (P3) strategy.
- P3.G2.O1-02 – Create a development and redevelopment guidance document.
- P3.G2.O2-01 – Create LDC incentives to support new business locating / starting up in the City.

Planning & Development Department

Department Goals

Planning Division

- Continue working on beaches transportation issues through participation on the North Florida Transportation Planning Organization technical advisory committee. (P2.G2.O1.)
- Continue representing the City on the Duval County Local Mitigation Strategy steering committee regarding natural hazards such as hurricanes, flooding and man-made hazards. (P4.G2.O1.)

Building Inspection Division

- 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. (P1.G1.)
- 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. (P1.G1.)
- Continue working with the City's ERP consultants to add online permitting to the Department's webpage. (P1.G1.)
- Obtain Permit Technician certification by all full-time Building Inspection Division Permit Specialists. (P4.G3.O2.)

Code Enforcement Division

- Continue implementation of the "Weekend Warrior" program to address code enforcement issues seven days a week. (P1.G1.)
- Maintain the application of procedures for the CRA Coordinator to communicate with Code Enforcement in addressing issues in the Downtown CRA. (P1.G1.)
- Continue to enforce the City's Sea Turtle Protection Ordinance and issue courtesy violation notices as needed and coordinate with Beaches Sea Turtle Patrol. (P4.G2.O2.)

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 advisory committee (TAC) 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.

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 Division Recent Accomplishments

- ✓ Processed a total of 413 Zoning and Land Development Code related development permit applications that include:
- ✓ Two Development Plan applications, and ten Final Plat applications.
- ✓ Two Land Use/Zoning Verification requests.
- ✓ 53 initial and 55 annual Short-Term Vacation Rental Certificate applications.
- ✓ 17 Conditional Use applications, two Rezoning applications, and 102 Variance applications for public hearings by the Planning Commission and Board of Adjustment, respectively.
- ✓ Approved 30 Home Occupation applications, three Backyard Hen applications, seven mobile food truck applications, 17 DBPR Alcoholic Beverage applications, and 146 tree removal/site clearing 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 & Development Department

Building Inspection Division

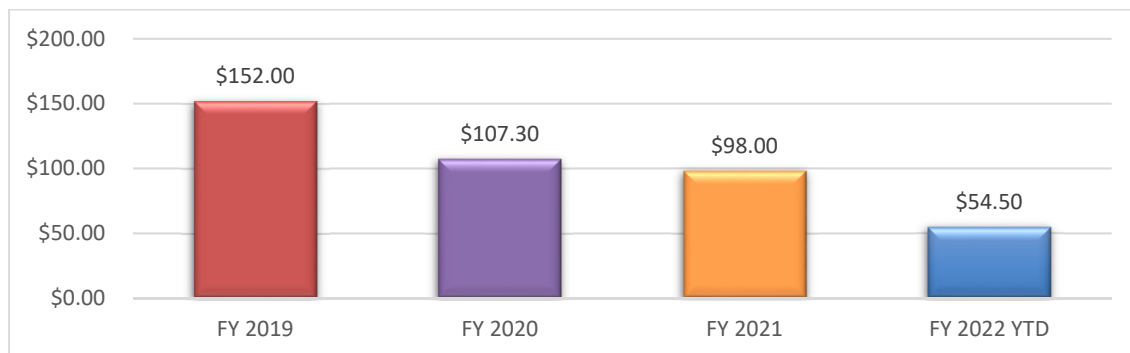
The **Building Inspection Division** inspects all buildings, structures, and facilities within City limits to protect the public health, safety, and general welfare, including the quality of life in our community by ensuring compliance with state and local building codes regulations. Some of the activities 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.

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 and maintain compliance with the Florida Building Code.

Building Inspection Division Recent Accomplishments

- ✓ In FY2021, the Building Inspection Division issued 3,398 construction related permits and approved construction with an estimated construction value of more than \$98 million. Building inspection personnel carried out 6,099 construction inspections during the fiscal year. Permitted activity included alterations to existing buildings and the construction of 79 new dwelling units, and one religious organization building.
- ✓ The Building Inspection Division continues to meet its objectives for completing the initial plan review of major construction projects with an average review time that is in compliance with the Florida Building Code.
- ✓ The Building Inspection Division continues to meet its objectives for the issuance of immediate-release permits within one working day of receipt.
- ✓ The Building Inspection Division continues to meet its objectives for the completion of initial review for residential projects and for the completion of initial review for commercial and multiple-family projects that is in compliance with the Florida Building Code.
- ✓ 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 a Standard Residential 1 & 2 Family Dwelling.

Total Estimated Value of Permitted Construction (millions), FY2019 - FY2022 YTD



Planning & Development Department

Code Enforcement Division

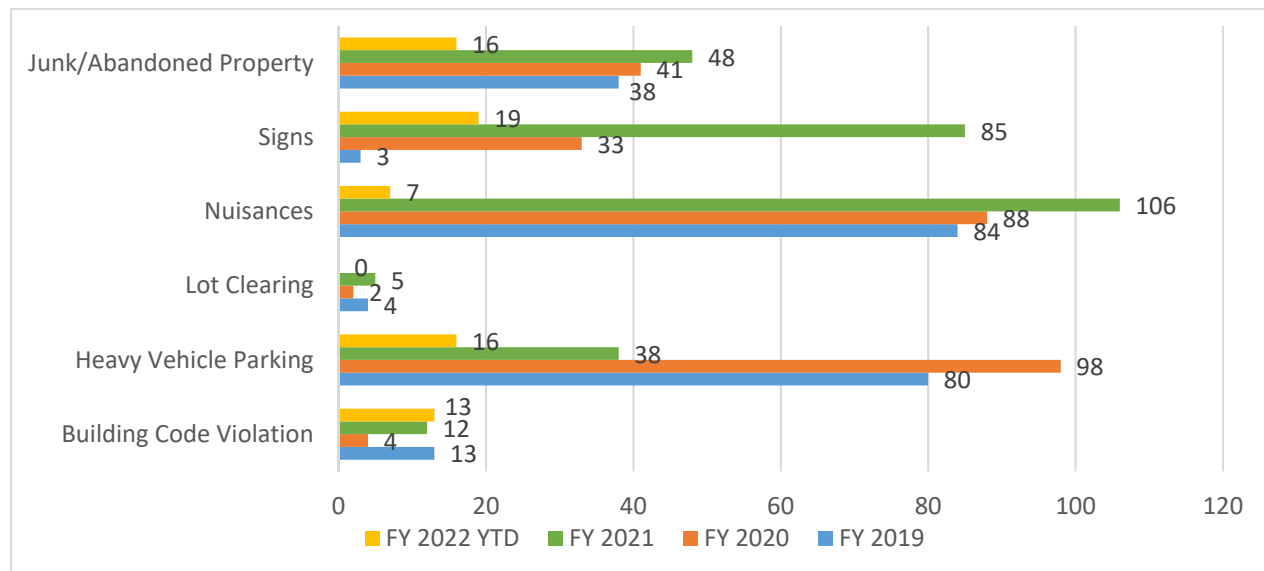
The **Code Enforcement Division** is responsible for enforcing the property maintenance ordinances and zoning code of the City, including signage and vehicle parking regulations. This function includes clearing of vacant lots, abating general nuisances, and removal of junked or abandoned property. The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

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.

Code Enforcement Division Recent Accomplishments

- ✓ Code Enforcement staff processed 377 code cases in FY2021, compared with 331 code cases in FY2020, and 287 in 2019. The Special Magistrate is an attorney who hears and decides code violation cases. In FY2021, the Magistrate conducted public hearings and considered a total of 10 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”. This activity has been focused primarily on construction work without a permit, illegal signage, and heavy vehicle parking.
- ✓ Enforcement of the Sea Turtle Protection Ordinance in 2021 resulted in 26 violation notices mailed.

Frequent Code Enforcement Cases, FY2019 - FY2022 YTD



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

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	840,332	886,392	924,230	37,838	4.3%
Operating-All Other	186,358	289,128	273,689	(15,439)	-5.3%
Capital Outlay	3,398	30,000	35,000	5,000	16.7%
Total	1,030,087	1,205,520	1,232,919	27,399	2.3%

Division	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
0401 - Planning & Development	354,555	358,771	398,900	40,129	11.2%
0402 - Building Inspection	554,688	717,692	691,630	(26,062)	-3.6%
0406 - Code Enforcement	120,844	129,057	142,389	13,332	10.3%
Total	1,030,087	1,205,520	1,232,919	27,399	2.3%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
001 - General Fund	1,030,087	1,205,520	1,232,919	27,399	2.3%
Total	1,030,087	1,205,520	1,232,919	27,399	2.3%

Planning & Development Department

Authorized Positions

Planning & Development	FY2021	FY2022	FY2023
Director of Planning & Development	1	1	1
Senior Planner	1	1	1
Permit Specialist	1	1	1
CRA Coordinator	1	1	1
Division Total	4	4	4
Building Inspection	FY2021	FY2022	FY2023
Building Official	1	1	1
Building Inspector	2	2	2
Senior Permit Specialist	1	1	1
Permit Specialist	2	2	2
Division Total	6	6	6
Code Enforcement	FY2021	FY2022	FY2023
Code Enforcement Inspector	1	1	1
Division Total	1	1	1
Department Total	11	11	11



Police Department

Organization

The Police Department provides law enforcement services to all citizens who live in, work in, or visit Jacksonville Beach. The Department consists of four divisions: Patrol, Detectives, Services, and Administrative. Policy decisions, legislative actions, and operations of the Police Department are administered and executed by the Chief of Police.

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.

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.

Professional Standing

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

Department Mission Statement

Working with Citizens for a Safe Community.

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

The Police Department 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 “Broken Windows” theory involves targeting minor crimes (e.g., vandalism, drinking in public, loitering, etc.) to create an environment of lawfulness which plays a role in deterring major crimes.

Strategic Plan Priority, Goal, and Objectives

- P2.G1.O2-01 – Implement the CRA camera improvement project.

Police Department

Department Goals

- Address illegal guns, illegal drugs and criminal street gangs citywide (P2.G1.O1)
- Provide appropriate training to employees of locations within the Central Business District (Beach Boulevard north to 6th Avenue North, from 3rd Street North to the Sea Walk) (P2.G1.O2)
- Make efforts towards safe walking/biking routes for schools programmatic (P2.G1.O2)
- Renew interest in the Citizen Police Academy (P4.G3.O1)
- Increase participation in the Volunteer program post COVID-19 pandemic (P4.G3.O1)
- Keep citizens regularly updated on Police Department current events (P4.G3.O1)
- Work with Human Resources in support of attracting and retaining qualified employees (P4.G3.O2)
- Ensure employees are properly trained (P4.G3.O2)

Police Department

Patrol Division

Uniformed Patrol

The Patrol Division has the largest complement of police personnel, which is made up of 40 full-time sworn law enforcement positions. The total Patrol staffing is based on the permanent population of approximately 23,000 residents. However, many calls for service are generated by non-residents who come to Jacksonville Beach to visit the beach, shops, restaurants, nightclubs, and special events. To make the best use of the assigned personnel within the division, officers are split into two patrol groups comprised of six squads, consisting of five officers per squad. Each group alternates working five 10-hour shifts followed by four days off. The overlapping shifts provide a five and a half hour overlap during peak times for calls for service. The Patrol groups overlap four days each month, allowing time for ongoing professional development and training.

Traffic Unit

The Traffic 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 Selective Traffic Enforcement Program.

K-9 Unit

The K-9 Unit is staffed by two officers and two police service dogs. They aid in building searches, article searches, and felony fugitive apprehension. K-9 officers also perform narcotics searches and other various duties within the division.

Part-Time Police Officer Program

Part-time officers with the Police Department are fully sworn law enforcement officers who receive identical training to full-time officers. This program is designed to be a force multiplier for the division and aid during peak times, as well as during staffing shortages.

Detective Division

General Investigations Unit

The General Investigations Unit is comprised of one sergeant, one corporal, three detectives, one detective recruiter, and an administrative assistant. Detectives assigned to this team investigate crimes that require substantial commitments of time to complete, including but not limited to, fraud, theft, burglary, robbery, and murder. The detective recruiter's main function is the recruitment of new personnel and background investigations; however, when available the recruiter also aids in working other investigations. The administrative assistant performs typical administrative duties as well as basic crime analysis.

Special Investigations Unit

The Special Investigations Unit consists 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, if necessary, serial crimes (e.g., armed robberies, smash-and-grab burglaries, etc.) that fall outside the realm of traditional investigative and patrol duties.

Police Department

Community Assisted Policing Effort (CAPE) and Carver Center

CAPE is a community-policing project located in the Pablo Beach, South, neighborhood. Working closely with employees at the City's Carver Center, the CAPE 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.

Downtown Community Assisted Policing Effort (CAPE)

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. Officers patrol the core downtown area, pier parking lot, and the beachfront on foot, bicycles, Segways, and in vehicles. They interact closely with business owners or employees, 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.

Services Division

Ancillary Services Section

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

Communications Section

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

Records Section

The Records Section consists of one supervisor and three full-time records specialists. Records Specialists process and file a 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.

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.

Police Department

Accreditation Unit

The Accreditation Unit consists of one civilian accreditation manager. This 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-seven 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.

Animal Control Unit

The Animal Control unit is comprised of two full-time Animal Control Officers who are responsible for enforcing all animal control ordinances in the City. This includes patrolling the beachfront during daytime hours to enforce leash laws. Animal Control Officers also respond to citizen complaints of wild animals, reptiles, and stray animals. Animals are held in pens at the Animal Control office until released to owners or transferred to the City of Jacksonville.

Parking Enforcement Unit and Paid Parking

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 paid parking program in three City-owned parking lots downtown. The CSOIIIs provide security and informational services to visitors in those parking lots.

Community Service Officers

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

Volunteer Programs

The volunteer program is comprised of Citizen Police Academy Alumni Association members and 22 Citizens on Patrol (COP) volunteers. There is one part-time volunteer coordinator who schedules and supervises all of the volunteer programs. The uniformed COPs have two vehicles used for patrol.

Administrative Division

Police Administration

The Administrative Division consists of the Chief of Police, one executive assistant, and two administrative assistants. The Division is responsible for all software fees, professional services, internal service charges, utilities, legal fees, etc.

Police Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	9,145,234	9,534,569	9,766,555	231,986	2.4%
Operating-All Other	1,576,336	1,713,595	1,747,343	33,748	2.0%
Capital Outlay	382,621	153,000	135,000	(18,000)	-11.8%
Total	11,104,191	11,401,164	11,648,898	247,734	2.2%

Division	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
0800 - Communications	114,714	109,595	113,189	3,594	3.3%
0901 - Police Administration	1,333,714	1,357,262	1,405,687	48,425	3.6%
0902 - Police Records	147,385	260,446	252,685	(7,761)	-3.0%
0903 - Detectives	3,041,588	2,854,162	3,065,959	211,797	7.4%
0904 - Patrol	4,909,578	4,642,234	4,715,787	73,553	1.6%
0905 - Communications	880,661	1,016,165	1,043,189	27,024	2.7%
0906 - Ancillary Services	528,241	729,054	755,682	26,628	3.7%
0907 - Police Reserve	15,691	81,303	90,621	9,318	11.5%
0908 - Law Enforcement Trust	5,070	9,100	8,030	(1,070)	-11.8%
0909 - Court Cost Training	4,403	7,813	8,100	287	3.7%
0910 - Equitable Sharing Funds	541	173,780	20,780	(153,000)	-88.0%
0912 - Parking	95,116	130,605	135,685	5,080	3.9%
0914 - Volunteer Programs	27,489	29,645	33,504	3,859	13.0%
Total	11,104,191	11,401,164	11,648,898	247,734	2.2%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
001 - General Fund	9,552,062	9,897,112	10,107,653	210,541	2.1%
140 - Court Cost Training	4,403	7,813	8,100	287	3.7%
162 - Radio Communication	114,714	109,595	113,189	3,594	3.3%
181 - Downtown Tax Increment	1,320,472	1,203,764	1,391,146	187,382	15.6%
186 - J.A.G. Grant	106,930	0	0	0	0.0%
630 - Law Enforcement Trust Fund	5,070	9,100	8,030	(1,070)	-11.8%
631 - Equitable Sharing Trust Fund	541	173,780	20,780	(153,000)	-88.0%
Total	11,104,191	11,401,164	11,648,898	247,734	2.2%

Police Department

Authorized Positions

Police	FY2021	FY2022	FY2023
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
Department Total	103	103	103



Public Works Department

Organization

The Public Works Department manages the City's drinking water plants, wastewater processing plant, sewage collection system, drinking water distribution system, stormwater collection system, street and rights-of-way maintenance, traffic control, signage and garbage collection. In 2020 the Department was restructured as three Divisions; Administration, Water & Wastewater Utility Plants and Streets and Distribution & Collections. Stormwater and Sanitation falls under the Streets Division.

Department Mission Statement

"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

Goals for FY2023

The City Council is tasked with setting the Priorities, Goals and Objectives (PGOs) of the Strategic Plan (Plan). The specific departmental goals are to be implemented by the Department Directors.

Strategic Plan Priority, Goal, and Objectives

- P1.G1.O1-01 - Transition roadway maintenance to pavement condition index (PCI).
- P1.G1.O1-03 - Chlorine disinfection system replacement at Pollution Control Plant (PCP) and Water Plants.
- P1.G1.O1-04 - Perform a hydraulic model of the potable water system for fire flows.
- P2.G1.O1-01 - Maintain and improve sidewalks, crosswalks, lighting and ADA access.
- P4.G2.O2-04 - Eliminate or divert surface water discharge from PCP.

Public Works Department

Department Goals – Downtown and Southend Community Redevelopment Agency (CRA)

Public Works is responsible for multiple projects listed in the CRA Capital Improvement Plan (CIP). A listing of applicable projects can be found beginning on page 37 of the CIP.

Department Goals – Public Works Streets, Water, Wastewater, Distribution & Collection, and Stormwater Programs

- Coordinate Penman Road Improvements. (P1.G1.O1)
- Design Completion of 10th Street South Improvements from Beach Blvd. to 5th Avenue South. (P1.G1.O1)
- Construct Sewer Replacement on 3rd St. N (A1A) from 9th Ave N to 14th Ave N. (P1.G1.O1)
- Reconstruct Wastewater Lift Station (LS) #8. Reconstruct LS #33. Design LS #5. (P1.G1.O1)
- Design FY2024 Water Main Improvements. (P1.G1.O1)
- Construct Sludge Dewatering Facility Improvements. (P1.G1.O1)
- Construct Modifications to North and South Chlorine Contact Tanks. (P1.G1.O1)
- Construct Chlorine Conversion at two Water Treatment Plants and Pollution Control Plant. (P1.G1.O1)
- Purchase Mobile 6" Pump and Mobile Generator for LS. (P1.G1.O1)
- Design/Construct 4th Street South from 1st Ave S to 6th Ave. S. (P1.G1.O1)
- Construct Non-ADA Dune Walkovers. (P1.G1.O1)
- Construct Beach Outfall Improvements. (P1.G1.O1)
- Construct Evans Drive Area Stormwater Improvements. (P1.G1.O1)
- Construct Generator & Fuel Storage Tank Improvements at Madrid Pump Station. (P1.G1.O1)
- Construct Motorized Winch Installation Project at Various Stormwater Locations. (P1.G1.O1)
- Design Stormwater Small Projects. (P1.G1.O1)
- Investigate/Design/Construct Reuse Master Plan including Program for Elimination of Surface Water Discharges (SB-64). (P4.G2.O2)
- Advertise and award new multi-year solid waste contract.
- Maintain compliance for water state consumptive use permit, and wastewater & stormwater national pollutant discharge elimination system permits.
- Implement paving maintenance survey plan for next 10 years.
- Keep Jacksonville Beach beautiful via the enhanced maintenance program for downtown & oceanfront areas including cleaning, graffiti abatement, garbage collection, dumpster enclosure and sweeping programs.

Public Works Department

Highlights/Accomplishments

- ✓ Completed the RFQ process for Professional Engineering Services to include 19 firms under contract
- ✓ Bid Phase 3C, Projects 4, 5 & 6 – Downtown Redevelopment for design to GAI Consultants, Inc.
- ✓ Bid Phase 3C, Project 3 Stormwater Improvements - Central Basin and South Stormwater Improvements to Jones Edmunds & Associates
- ✓ Constructed eight Dune Walkovers, consisting of six within the CRA boundaries, and two outside of the boundaries, one of which is the final ADA ramp
- ✓ Designed the Beach Outfalls Reconstruction project to Four Waters Engineering
- ✓ Constructed the Penman Road Septic to Sewer Conversion Project utilizing partial grant funding from SJRWMD
- ✓ Replaced the Generator and Fuel Tank at Well #14
- ✓ Re-Constructed Lift station #28
- ✓ Designed the rehabilitation of Lift station #33 with Four Waters Engineering
- ✓ Constructed the Digester Tank, Air Piping, Stairway Modifications and Bypass Valving Project at PCP
- ✓ Designed 4th Street Roadway Improvement project with JBrown Professional Group
- ✓ Designed FY2022 Water Main Improvements with Jones Edmunds & Associates
- ✓ Constructed Isabella Blvd. Stormwater Improvements between 35th Ave. South and Jacksonville Dr.
- ✓ Designed Evans Drive Stormwater Improvements with Waitz & Moye Engineering
- ✓ Constructed S. 10th Street Stormwater and Roadway Improvements Project
- ✓ Secured \$194,000 in Vulnerability Assessment Grant funding through Resilient Florida Program and worked with Jones Edmunds & Associates to complete the assessment

Public Works Department

Performance Measures

Outcomes	Level of Service	Actual 2021	As of 5/2022	Target 2023
Drinking Water:				
➤ Water safe for drinking	Achieve regulatory compliance for normal operating conditions	Yes	Yes	Yes
➤ Water volume & hydrants available for fire protection	Maintain unaccounted water usage below 10% of total produced	3.08%	~3%	<10%
	Replace 2,500 ft. of old 2" & larger galvanized & cast iron water mains	340	100*	2,500
	Install/replace 150 water services	239	38	150
	Operate (replace) water valves (25%=614)	1124	122	614
	Conduct fire flow test on 200 hydrants	219	223	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 sanitary mains	34,431	28,000	20,000
	Clean stormwater mains	26,030	16,736	
	Inspect (rehab) sewer manholes	438 (30)	191 (7)	400
Streets:				
➤ Keep our streets well maintained for driving and free of trash	Seal coat/resurface 3 to 5 road miles	4.33	0	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	816	570	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	52,400	26,600	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

*2021 & 2022 Water main replacement projects have not begun construction.

Public Works Department

Administration Division

The Administration Division contains the City's engineering, CAD and GIS functions, office and Department management, including oversight of the Department, engineering, development and construction oversight and approvals, project management and support for the individual divisions operating inside of Public Works. The administration division also coordinates between other internal and external City Departments and the public. This division is also responsible for monitoring and guiding changing regulations, laws, ordinances, and other guidance from a variety of outside organizations.

Division Objectives

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

Public Works Department

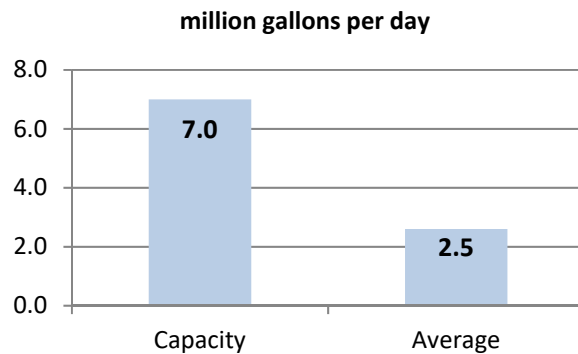
Water Plant Division

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

Daily Water Production



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

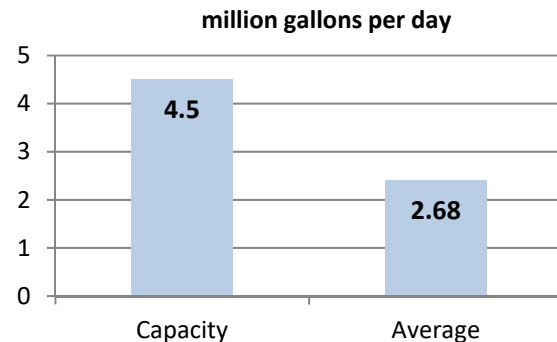
Pollution Control Plant Division

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 permitted **1.123MGD** 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
- Construction Rehabilitation of Lift Station #8 and #33 and design of Lift Station #5

Daily Wastewater Treatment



Public Works Department

Distribution & Collection Division

The Distribution & Collection Division operates and maintains **124** miles of water mains, **96** miles of sewer gravity mains, **18** miles of force sewer mains, over **2,000** sewer manholes, **955** fire hydrants, **3,391** water valves (including hydrant valves), **10,832** active water services, and **10,473** billed sewer services.

Division Objectives

- Replace 2,500 feet of old deteriorated water mains.
- Clean 20,000 feet of sanitary and stormwater mains.
- Inspect an average of 20% (400) sewer manholes per year. Reline or reconstruct as necessary.
- Conduct fire flow tests on 200 fire hydrants annually. This was only 50 hydrants before the FY2021 budget season. These tests will be completed in cooperation with Jacksonville Fire Department.
- Exercise an average of 25% (614) valves in the water distribution system per year. Repair by replacement as necessary.

Public Works Department

Streets Division

The Streets Division of Public Works maintains the City's roadways, traffic control signage and markings, sidewalks, and stormwater collection system. These networks consist of **89.70** road miles including curbs and gutters, **33.7** 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.
- Repair and maintain stormwater drainage system.
- Install and maintain traffic and pedestrian control signage and marking.
- Maintain pedestrian safe sidewalks. Repair 2,000 feet of sidewalk.
- Maintain clean and attractive community environment by collecting garbage and picking up litter from our streets and sidewalks.

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.
- Construct localized drainage improvement projects.

Other Concerns:

⇒ 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.

Sanitation Utility Program

Program Objectives

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

Other Concerns:

⇒ Anticipate annual CPI increase and bi-annual fuel cost adjustments.
⇒ Current term of the city's garbage collection contract ends February 2023.

Public Works Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Personal Services	4,842,760	5,329,509	5,499,969	170,460	3.2%
Operating-All Other	7,939,006	9,690,853	10,289,433	598,580	6.2%
Capital Outlay	3,090,037	6,625,895	11,408,108	4,782,213	72.2%
Debt Service	883,650	0	0	0	0.0%
Grants to Others	14,900	10,000	10,000	0	0.0%
Transfers	498,000	498,000	498,000	0	0.0%
Total	17,268,353	22,154,257	27,705,510	5,551,253	25.1%

Division	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
0000 - NonDiv	0	0	4,500,000	4,500,000	0.0%
0701 - Streets & Maintenance	1,625,021	1,901,602	1,825,909	(75,693)	-4.0%
0704 - Public Works Administration	2,678,445	1,913,959	2,180,618	266,659	13.9%
0705 - Water Plant	1,969,810	1,676,579	1,570,805	(105,774)	-6.3%
0706 - Pollution Control Plant	3,841,497	5,002,039	3,870,474	(1,131,565)	-22.6%
0707 - Distribution & Collection	1,995,523	3,327,648	2,887,597	(440,051)	-13.2%
0710 - Water Capital Projects	15,765	1,277,011	1,500,000	222,989	17.5%
0712 - Stormwater	994,610	2,214,977	4,202,278	1,987,301	89.7%
0713 - Sanitation	3,641,570	4,108,447	4,419,726	311,279	7.6%
0743 - Local Option Gas Tax	506,113	731,995	748,103	16,108	2.2%
Total	17,268,353	22,154,257	27,705,510	5,551,253	25.1%

Fund	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
001 - General Fund	1,625,021	1,901,602	1,825,909	(75,693)	-4.0%
150 - Local Option Gas Tax	506,113	731,995	748,103	16,108	2.2%
190 - American Rescue Plan Act	0	0	4,500,000	4,500,000	0.0%
420 - Water & Sewer Utility	10,501,039	13,197,236	12,009,494	(1,187,742)	-9.0%
423 - Stormwater Utility	994,610	2,214,977	4,202,278	1,987,301	89.7%
430 - Sanitation	3,641,570	4,108,447	4,419,726	311,279	7.6%
Total	17,268,353	22,154,257	27,705,510	5,551,253	25.1%

Operating-All Other:

The increase is primarily attributable to higher sanitation contract services costs, and increased internal service allocation charges in the water and sewer fund.

Public Works Department

Authorized Positions

Administration	FY2021	FY2022	FY2023
Public Works Director	1	1	1
City Engineer	1	1	1
Public Works Project Engineer	1	1	1
GIS Systems Analyst	1	1	1
Engineering Design / GIS Technician	0	1	1
Office Administrator	2	2	2
Construction Project Manager	1	1	1
Construction Inspector (part-time)	1	1	1
Construction Coordinator (part-time)	1	1	1
Division Total	9	10	10
Water Plant	FY2021	FY2022	FY2023
Utility Plant Operations Deputy Superintendent	0	1	1
Utility Plant Superintendent	1	0	0
Plant Operations Manager	0	1	1
Utility Plant Maintenance Supervisor	1	1	1
Utility Plant Operator (WP) I, II	4	4	4
Utility Plant Operator Trainee	2	2	2
Mechanic I, II, III	4	4	4
Plant Operations / Training Specialist	1	0	0
Division Total	13	13	13
Pollution Control Plant	FY2021	FY2022	FY2023
Utility Plant Operations Superintendent	0	1	1
Utility Plant Superintendent	1	0	0
Plant Operations Manager	0	1	1
Plant Operations / Training Specialist	1	0	0
FOG (Fats, Oils & Grease) Program Manager	1	1	1
Utility Plant Operator (PCP) I, II	6	6	6
Mechanic I, II, III	5	5	5
Utility Plant Instrumentation Technician	1	1	1
Utility Plant Maintenance Supervisor	1	0	0
Division Total	16	15	15
Distribution and Collection	FY2021	FY2022	FY2023
Distribution & Collection Superintendent	1	0	0
General Supervisor	1	1	1
Crew Supervisor	3	4	4
Equipment Operator I, II	1	2	2
Utility Service Worker I, II, III	8	8	8
Division Total	14	15	15

Public Works Department

Streets	FY2021	FY2022	FY2023
Streets / Distribution and Collection Superintendent	0	1	1
Streets / Distribution and Collection Deputy Superintendent	0	1	1
Streets Superintendent	1	0	0
General Supervisor	1	1	1
Crew Supervisor	2	2	2
Equipment Operator I, II *	5	5	4
Traffic Marking/Signage Supervisor	1	1	1
Utility Service Worker I, II, III *	5	5	6
Sanitation Supervisor	1	1	1
Sanitation Contract Coordinator	1	1	1
Engineering Design / GIS Technician	1	0	0
Division Total	18	18	18
Department Total	70	71	71

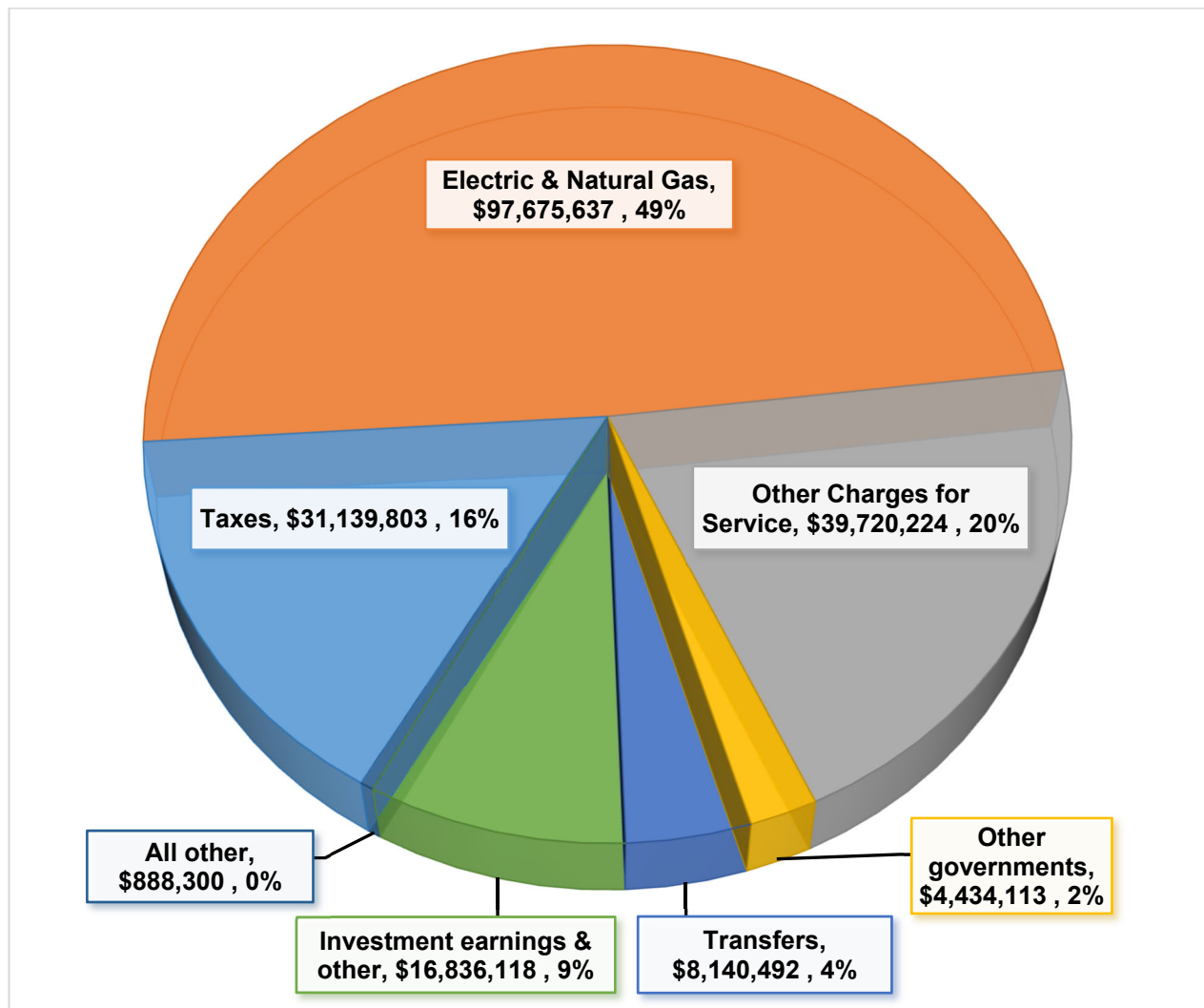
* An Equipment Operator I, II was reclassified to a Utility Service Worker I, II, III position.



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.

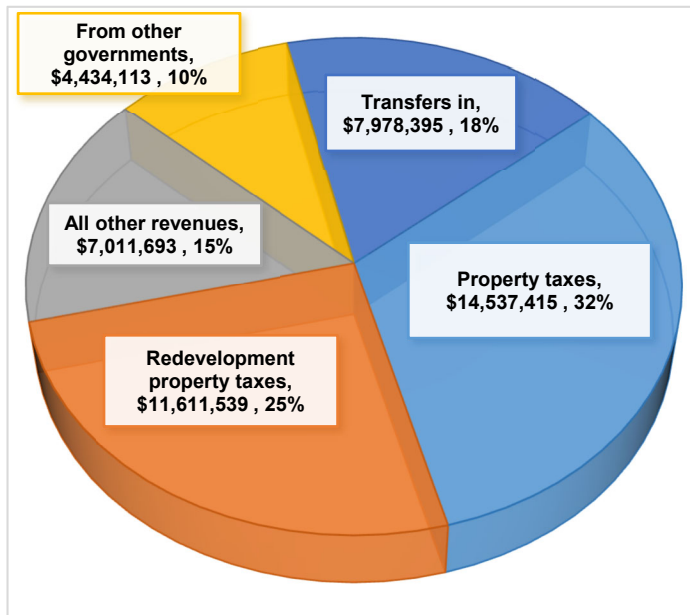


Total Revenues

Total budgeted revenues for FY2023 are \$198,834,687. 49% of total revenue is generated by Beaches Energy Services, the City's electric utility, through sales of electricity and natural gas. Beaches Energy Services provides electricity to approximately 36,000 customers in Jacksonville Beach, Neptune Beach, Ponte Vedra and Palm Valley.

Of the remaining \$101.1 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 \$3.6 million paid to the General Fund from Beaches Energy as a return on the City's investment in the electric and natural gas utilities. Other amounts transferred are from Local Option Gas Tax (support for street and sidewalk maintenance), Community Development Block Grant (support for the Carver Center), and the Natural Gas Fund. Investment earnings and other includes \$14.4 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 (\$647,300), and fines and forfeitures (\$241,000).

Revenues Funding Governmental Services:

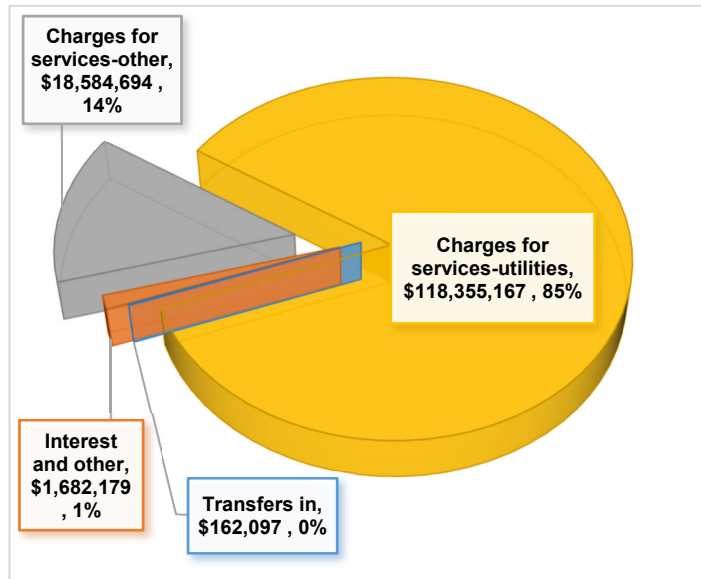


Total budgeted revenues for FY2023 in governmental funds are \$45,573,155. Property taxes recorded in the General Fund (\$14.5 million) account for 32% of its total revenue. Redevelopment property taxes in the Redevelopment Fund (\$11.6 million) are restricted for use on projects to improve the City's two redevelopment districts: Downtown and Southend. Transfers come primarily from Beaches Energy to the General Fund (\$3.6 million) as a return on the City's investment in the utility, and from the General Fund to the General Capital Projects Fund (\$3.2 million) for various project reserves.

Revenues from other governments (\$4.4 million) consist mainly of state shared

sales taxes (\$2.9 million), but also include local shared revenues and grants (\$1.3 million). All other revenues include Communications Services Tax (\$1.1 million), Local Option Gas Tax (\$1.1 million), Convention Development Tax (\$411,000), Half-cent Infrastructure Surtax (\$1.4 million), insurance premium tax (\$303,569-for police pension contributions), fines and forfeitures (\$241,000), building and other permits (\$647,300), and interest earnings and miscellaneous revenues (\$676,544).

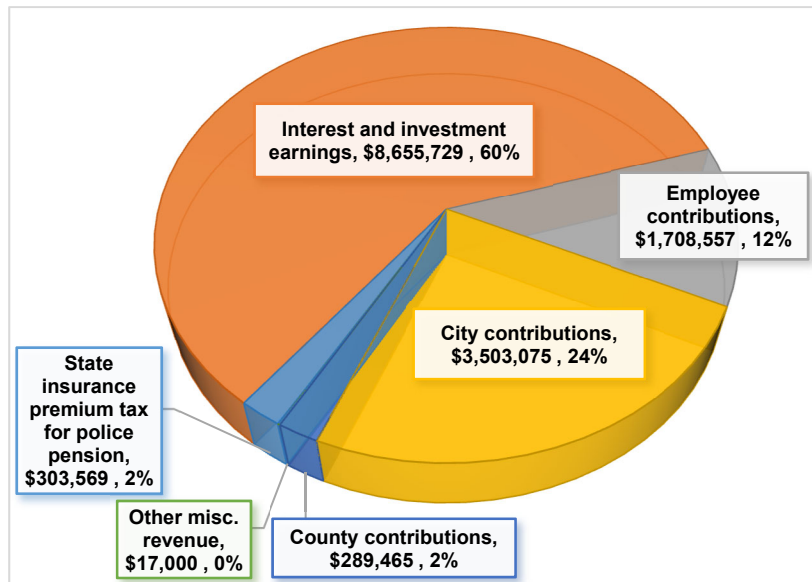
Revenues Funding Proprietary Services:



Total FY2023 budgeted revenues in proprietary funds are \$138,784,137. 85% of total revenue is generated by the City's utilities, which provide electric (\$95 million), natural gas (\$2.1 million), water & sewer (\$15.4 million), stormwater (\$1.4 million) and garbage services (\$3.8 million). Of the total utility charges for services, 83% is from sales of electricity and natural gas by Beaches Energy Services. Charges for services-other, include internal service charges (\$15.7 million) and sales at the City's golf course (\$2.8 million). Transfers include \$162,097 repaid to the electric utility for the initial construction of the natural gas system.

Revenues in Pension Funds:

Total FY2023 budgeted pension revenues are \$14,477,395. Pension fund revenues come from interest and investment earnings (\$8.6 million), city contribution (\$3.5 million), employee contributions (\$1.7 million), state insurance premium tax (\$303,569), county contribution (\$289,465), and other (\$17,000). In 2014, the City reached an agreement with its three unions to make sustainability adjustments to each of its three pension funds. The adjustments included increasing the vesting period, increasing the employee contribution, capping the retirement benefit, and eliminating overtime and other additional pay amounts from inclusion in pensionable pay. These adjustments and others are expected to help make the pension funds sustainable into the future, however, additional changes at the State level (change in rate of return and adoption of new mortality tables) have mitigated a majority of the financial benefits from the 2014 pension reform. For the duration of the Fire Services Agreement with Duval County, the County will be responsible for the employer contributions while the City of Jacksonville Beach will be responsible for paying off the unfunded liability portion of the Firefighters Pension Plan.



Revenue Summary - by Fund

Major Funds are shaded

	Taxes	Permits & Fees	Governmental	Charges for Services	Fines & Forfeitures	Interest & Other	Transfers In	Grand Total
General Fund	\$16,504,264	\$647,300	\$4,292,113	\$456,000	\$170,000	\$278,000	\$4,309,395	\$26,657,072
Special Revenue Funds								
130 - Convention Development	411,000	-	-	-	-	7,705	-	418,705
140 - Court Cost Training	-	-	-	-	8,000	100	-	8,100
150 - Local Option Gas Tax	1,146,000	-	-	-	-	8,613	-	1,154,613
151 - Infrastructure Surtax	1,467,000	-	-	-	-	11,438	-	1,478,438
160 - Community Dev. Blk Grt (CDBG)	-	-	142,000	-	-	-	-	142,000
162 - Radio Communication	-	-	-	-	28,000	1,253	-	29,253
181 - Downtown Tax Increment	8,804,295	-	-	-	-	173,735	-	8,978,030
182 - Southend Tax Increment	2,807,244	-	-	-	-	141,279	-	2,948,523
186 - J.A.G. Grant	-	-	-	-	-	-	-	-
190 - American Rescue Plan Act	-	-	-	-	-	-	-	-
195 - Tree Protection	-	-	-	-	-	100	-	100
630 - Law Enforcement Trust Fund	-	-	-	-	5,000	3,030	-	8,030
631 - Equitable Sharing Trust Fund	-	-	-	-	30,000	1,291	-	31,291
Special Revenue Funds Total	14,635,539	-	142,000	-	71,000	348,544	-	15,197,083
Debt Service Funds	-	-	-	-	-	-	-	-
Capital Projects Funds								
315 - General Capital Projects	-	-	-	-	-	50,000	3,669,000	3,719,000
317 - Infrastructure Capital Project	-	-	-	-	-	-	-	-
335 - Dog Park	-	-	-	-	-	-	-	-
Capital Projects Funds Total	-	-	-	-	-	50,000	3,669,000	3,719,000
Enterprise Funds								
410 - Electric Utility	-	-	-	95,532,349	-	285,000	162,097	95,979,446
411 - Natural Gas	-	-	-	2,143,288	-	63,747	-	2,207,035
420 - Water & Sewer Utility	-	-	-	15,420,643	-	552,155	-	15,972,798
423 - Stormwater Utility	-	-	-	1,399,541	-	17,000	-	1,416,541
430 - Sanitation	-	-	-	3,859,346	-	10,000	-	3,869,346
440 - Golf Course	-	-	-	2,835,334	-	3,000	-	2,838,334
460 - Leased Facilities	-	-	-	-	-	751,277	-	751,277
Enterprise Funds Total	-	-	-	121,190,501	-	1,682,179	162,097	123,034,777
Internal Services Funds								
501 - City Manager	-	-	-	758,628	-	-	-	758,628
511 - Finance	-	-	-	5,440,948	-	-	-	5,440,948
513 - Information Svcs	-	-	-	2,032,470	-	-	-	2,032,470
514 - Human Resources	-	-	-	830,851	-	-	-	830,851
521 - Fleet Maintenance	-	-	-	661,566	-	-	-	661,566
541 - Meter Service	-	-	-	902,467	-	-	-	902,467
550 - Operations Facilities	-	-	-	381,488	-	-	-	381,488
551 - Insurance-General Liability	-	-	-	1,045,471	-	-	-	1,045,471
552 - Insurance-Workers Compensation	-	-	-	594,471	-	-	-	594,471
553 - Insurance-Health	-	-	-	3,101,000	-	-	-	3,101,000
Internal Services Funds Total	-	-	-	15,749,360	-	-	-	15,749,360
Pension Funds								
611 - General Employee Pension	-	-	-	-	-	8,615,944	-	8,615,944
612 - Police Officer Pension	-	-	-	-	-	3,435,560	-	3,435,560
613 - Firefighters Pension	-	-	-	-	-	2,425,891	-	2,425,891
Pension Funds Total	-	-	-	-	-	14,477,395	-	14,477,395
Grand Total	\$31,139,803	\$647,300	\$4,434,113	\$137,395,861	\$241,000	\$16,836,118	\$8,140,492	\$198,834,687

Revenue Summary - by Type

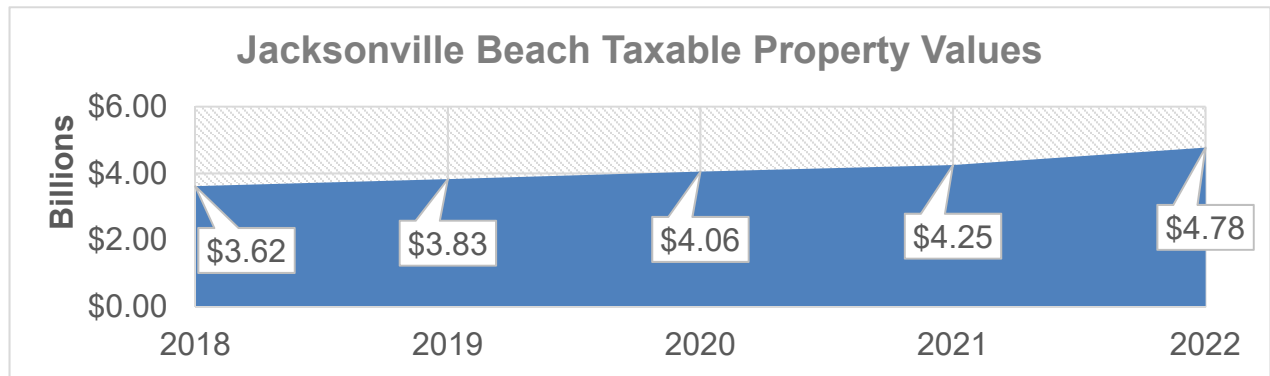
	General Fund	Governmental	Proprietary	Pension	Total	% of Total
Taxes						
Ad Valorem	\$ 13,711,827				\$ 13,711,827	6.9%
Ad Valorem-Redevelopment		11,611,539			11,611,539	5.8%
Convention Dev. Tax		411,000			411,000	0.2%
Local Option Gas Tax		1,146,000			1,146,000	0.6%
Half Cent Infrastructure Tax		1,467,000			1,467,000	0.7%
Local Communications Tax	1,140,000				1,140,000	0.6%
Other	1,652,437				1,652,437	0.8%
Total Taxes	16,504,264	14,635,539	-	-	31,139,803	15.7%
Permits						
	647,300	-	-	-	647,300	0.3%
Intergovernmental						
State 1/2 Cent Tax	2,341,000				2,341,000	1.2%
Sales Tax Distribution	616,000				616,000	0.3%
8th Cent Motor Fuel Tax	187,000				187,000	0.1%
Duval Cnty in Lieu of Tax	851,113				851,113	0.4%
Other	297,000	142,000			439,000	0.2%
Total Intergov.	4,292,113	142,000	-	-	4,434,113	2.2%
Charges for Services						
Electric			95,532,349		95,532,349	48.0%
Natural Gas			2,143,288		2,143,288	1.1%
Water / Sewer			15,420,643		15,420,643	7.8%
Stormwater			1,399,541		1,399,541	0.7%
Sanitation			3,859,346		3,859,346	1.9%
Recreation / Golf			2,835,334		2,835,334	1.4%
Internal Services			15,749,360		15,749,360	7.9%
Miscellaneous	456,000				456,000	0.2%
Total Services	456,000	-	136,939,861	-	137,395,861	69.1%
Fines and Forfeitures						
	170,000	71,000			241,000	0.1%
Miscellaneous						
Debt Proceeds					-	0.0%
Interest and Other	278,000	398,544	1,682,179	14,477,395	16,836,118	8.5%
Total Miscellaneous	278,000	398,544	1,682,179	14,477,395	16,836,118	8.5%
Transfers						
	4,309,395	3,669,000	162,097	-	8,140,492	4.1%
Total Revenues	\$ 26,657,072	\$ 18,916,083	\$138,784,137	\$14,477,395	\$198,834,687	100.0%

Revenue Summary

TAX REVENUES

The City has two main sources of tax revenue: ad valorem taxes and sales taxes. Property values citywide increased 12.4% (\$527 million) since last year, which includes new construction of \$76 million. Of the \$26 million budgeted property taxes, 56% (\$14.5 million) supports the General Fund and 44% (\$11.6 million) is legally restricted for use in the City's two redevelopment districts.

Ad valorem taxes are budgeted based on the certification of taxable value provided each year by the Duval County Property Appraiser and are calculated as a percentage of the value of real or personal property expressed in mills (dollars per \$1,000 of value). Chapters 192-197 and 200, Florida Statutes govern the property tax process and require municipalities to budget at least 95% of this anticipated revenue.



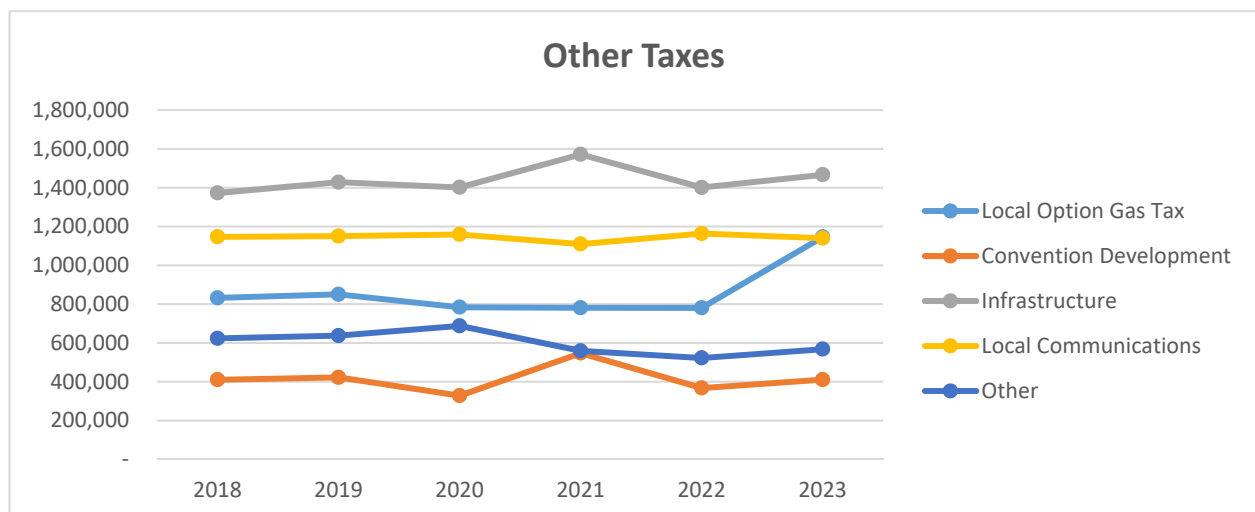
The City's adopted millage rate for FY2023 is \$3.9947 mills per \$1,000 of assessed value. This will provide approximately \$26 million in property tax revenue shared by the General Fund and the Community Redevelopment Fund, representing 13.2% of total revenues. The City has no debt service millage.

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Original Budget 2022	Adopted Budget 2023
Ad Valorem	19,884,929	22,707,922	20,971,159	22,048,764	23,266,132	26,407,954
Local Option Gas Tax	832,287	850,266	783,954	781,251	781,060	1,146,000
Convention Development	410,630	422,275	328,251	547,313	367,699	411,000
Infrastructure	1,372,939	1,428,466	1,401,878	1,571,566	1,401,094	1,467,000
Local Communications	1,147,038	1,150,717	1,159,216	1,109,750	1,163,847	1,140,000
Other	623,495	637,706	688,084	559,379	522,429	567,849
Total Taxes	24,271,318	27,197,352	25,332,541	26,618,023	27,502,261	31,139,803

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. An additional \$0.06 increase became effective in January of 2022, bringing the total tax levied to \$0.12 per gallon of motor fuel sold. 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 \$811,939. 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 \$410,000 and \$547,000. It is budgeted for FY2023 at \$411,000.

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 FY2023 is relatively flat compared to recent prior fiscal years due to economic uncertainty from COVID-19. It is budgeted for FY2023 at \$1,467,000.



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 2018	Actual 2019	Actual 2020	Actual 2021	Original Budget 2022	Adopted Budget 2023
Licenses & Permits	650,985	942,091	1,572,209	845,334	604,852	647,300

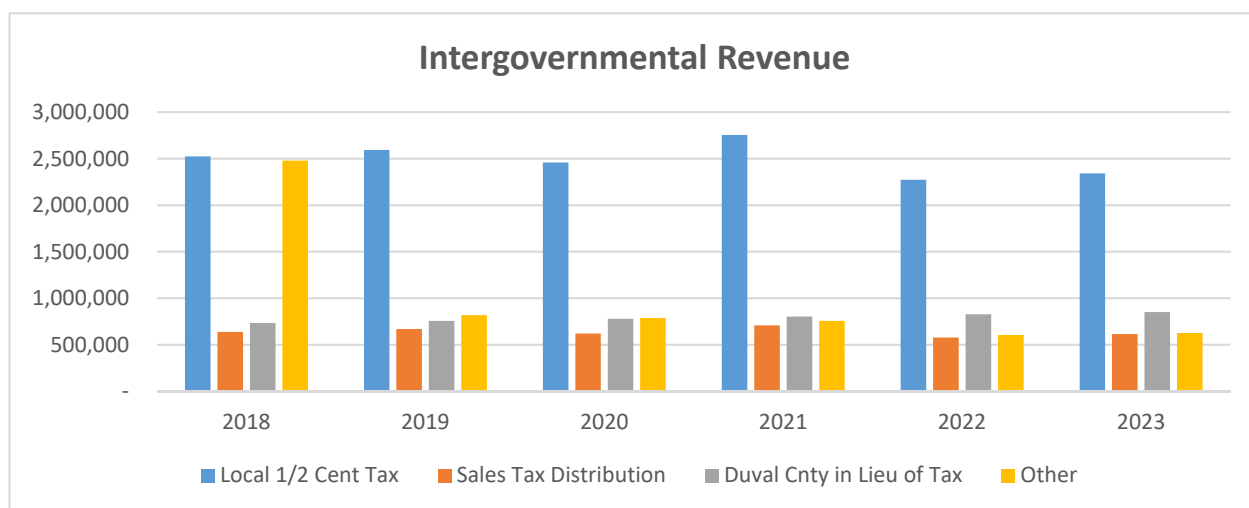
Permits are primarily composed of building-related permit revenue, which make up \$550,000 of this category's FY2023 revenues. This revenue source was deeply affected by the recession, hitting a low of \$228,917 in FY2011. Fees are recorded in the General Fund and represent a fraction (2%) of its revenues. 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 2018	Actual 2019	Actual 2020	Actual 2021	Original Budget 2022	Adopted Budget 2023
Local 1/2 Cent Tax	2,523,346	2,592,384	2,458,456	2,753,533	2,272,256	2,341,000
Sales Tax Distribution	637,297	668,811	620,388	708,055	577,949	616,000
Duval Cnty in Lieu of Tax	734,178	756,203	778,889	802,256	826,323	851,113
Other	2,479,229	818,090	788,079	756,686	604,845	626,000
Total Intergovernmental	6,374,050	4,835,488	4,645,812	5,020,530	4,281,373	4,434,113

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 \$187,000, 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 FY2023 budget for this charge is \$187,000, 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 \$45,000, based on historical trends and uncertainty due to the COVID-19 pandemic.

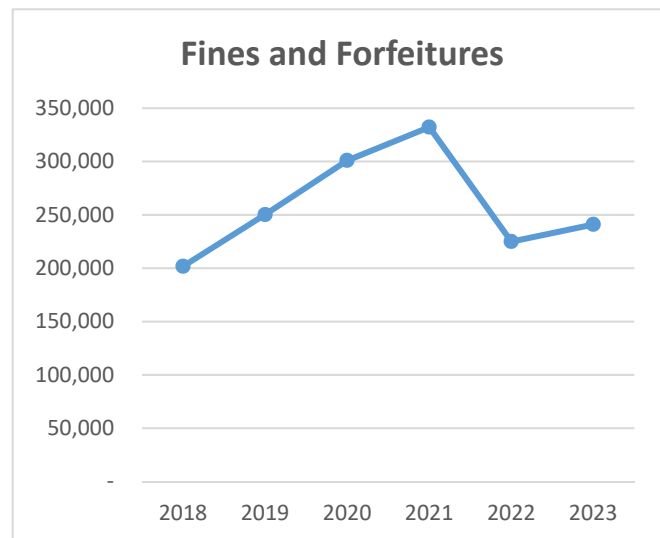
After Hurricanes Matthew (2016) and Irma (2017), the City sought FEMA Public Assistance grants to offset a portion of our recovery efforts. \$1.8 million was obligated by the federal government in 2017 accounting for the dramatic increase in “other” revenues that year.

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

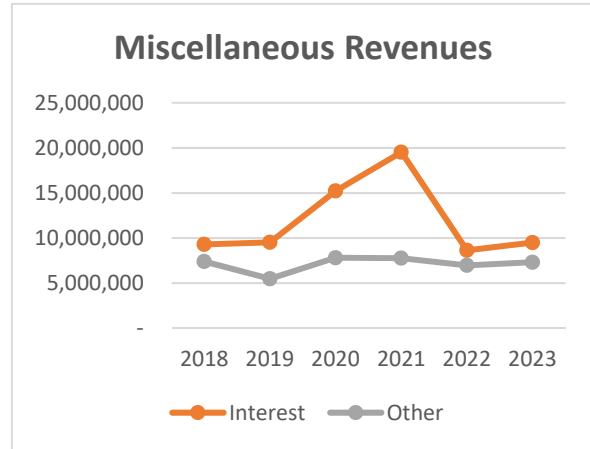
Fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations are included in this revenue category along with revenues from the sale of confiscated money and property and service charges on bad checks. The total revenues for this category are \$241,000 and represent only a small portion (0.1%) of total City revenues. The General Fund portion of this total is \$170,000 (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 2018	Actual 2019	Actual 2020	Actual 2021	Original Budget 2022	Adopted Budget 2023
Fines and Forfeitures	201,814	250,244	301,028	332,245	224,971	241,000

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 FY2023 budget, these revenues are estimated to be \$16,836,118, representing 8.5% of the City's budgeted revenues. 86% 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 2018	Actual 2019	Actual 2020	Actual 2021	Original Budget 2022	Adopted Budget 2023
Interest	9,307,587	9,531,113	15,229,646	19,524,052	8,647,204	9,508,177
Other	7,410,673	5,499,844	7,825,866	7,775,599	6,978,088	7,327,941
Total Miscellaneous	16,718,260	15,030,957	23,055,512	27,299,652	15,625,292	16,836,118

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 2018	Actual 2019	Actual 2020	Actual 2021	Original Budget 2022	Adopted Budget 2023
Transfers	8,246,292	6,049,499	8,380,583	9,066,020	7,385,290	8,140,492

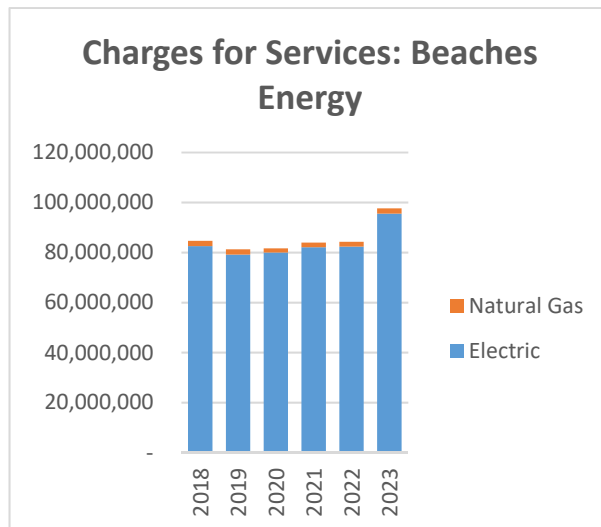
Total budgeted transfers for FY2023 are \$8,140,492 (4.1% of total revenue); transfers into the General Fund (\$4,309,395) make up 16% of its total revenue. Transfers to the General Fund include contributions from enterprise funds and special revenue (grant) funds used to provide partial funding for its programs as specified in grant agreements.

CHARGES FOR SERVICES

Charges for services are generated primarily by the operation of the City's enterprise funds: electric, water & sewer, natural gas, stormwater and sanitation and represent charges for utility services provided to customers. Charges for use of the City's tennis and golf facilities are also included in this category. Charges for services revenues represent 69% of the City's total revenues, but only 1.7% of the General Fund's revenues. Total revenues from charges for services are anticipated to be \$137,395,861 (\$456,000 in the General Fund).

	Actual 2018	Actual 2019	Actual 2020	Actual 2021	Original Budget 2022	Adopted Budget 2023
Electric	82,536,071	79,205,106	79,999,053	82,097,815	82,363,454	95,532,349
Natural Gas	2,147,396	2,100,017	1,674,740	1,845,309	1,944,128	2,143,288
Water / Sewer	14,182,011	14,722,619	14,836,034	15,728,261	14,542,331	15,420,643
Stormwater	1,382,348	1,408,750	1,406,797	1,310,954	1,423,336	1,399,541
Sanitation	3,515,142	3,540,413	3,490,240	3,600,138	3,508,567	3,859,346
Recreation / Golf	473,457	1,988,560	2,515,378	3,125,053	2,260,503	2,835,334
Internal Services	12,017,488	12,240,641	12,661,855	12,270,455	13,622,837	15,749,360
Miscellaneous	248,947	559,815	414,576	594,556	469,568	456,000
Charges for Services	116,502,860	115,765,921	116,998,673	120,572,541	120,134,724	137,395,861

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.



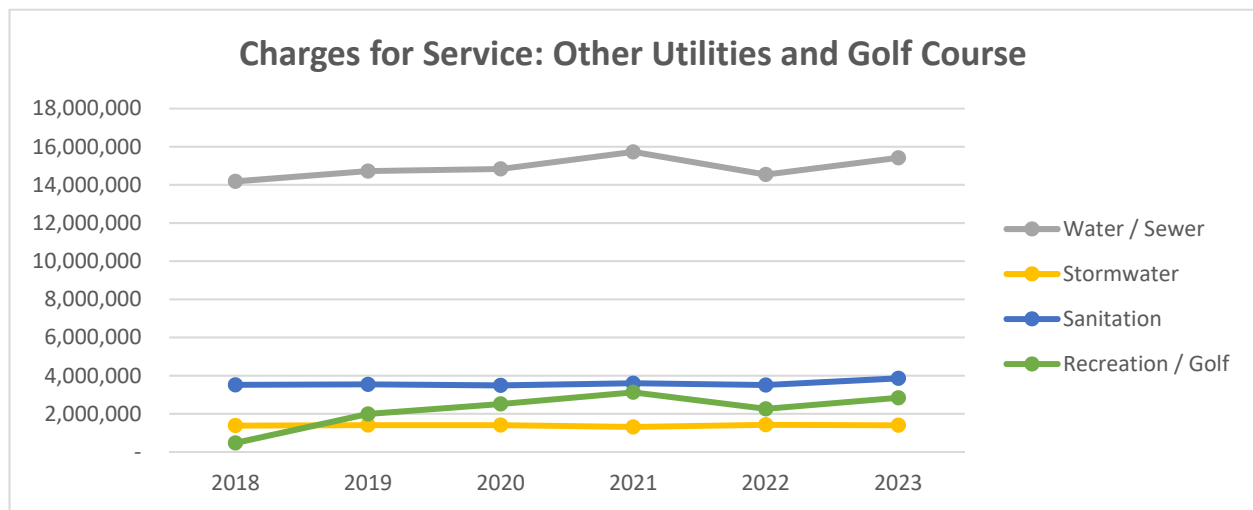
Beaches Energy has implemented energy efficiency rebates, conservation programs, demand management and renewable resource programs in order to keep its rates below the state average and to help its customers manage their electric bills. At this point, it is difficult to tell whether flattening consumption is a result of trends in energy conservation or the relatively mild winters and summers of recent years. Beaches Energy anticipates continued volatility in its power costs that will result in fluctuating electric prices for its customers. 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 FY2023 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.



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 FY2023 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 (2018-2021) are noticeably lower than revenues in "budgeted" years (2022 and 2023). 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 2018	Actual 2019	Actual 2020	Actual 2021	Original Budget 2022	Adopted Budget 2023
Unrestricted/unassigned	\$107,177,832	\$118,286,895	\$119,187,482	\$84,690,635	\$100,630,846	\$96,789,124
All other	154,369,122	163,662,701	162,792,941	213,753,674	235,674,870	236,217,001
Total Fund Balance	\$261,546,954	\$281,949,596	\$281,980,423	\$298,444,308	\$336,305,716	\$333,006,125

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 FY2023, 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 \$24.6 million, shown in the table below, is primarily attributable to an 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 56% of the FY2023 budgeted expenditures. Costs to provide police and fire services represent 49.7% 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	\$14,713,976	\$35,706,176	\$12,517,061	\$73,706,340	\$38,648,578
Revenues	26,657,072	11,926,553	3,719,000	95,979,446	15,972,798
Expenditures	26,657,072	36,621,995	4,314,400	97,432,960	12,009,494
Revenues over (under) expenditures	0	(24,695,442)	(595,400)	(1,453,514)	3,963,304
Ending Fund Balance	\$14,713,976	\$11,010,734	\$11,921,661	\$72,252,826	\$42,611,882
Unrestricted/unassigned	2,089,507	0	0	31,990,561	42,611,882
All other	12,624,469	11,010,734	11,921,661	40,262,264	0
	\$14,713,976	\$11,010,734	\$11,921,661	\$72,252,826	\$42,611,882
Change in fund balance	0.0%	-69.2%	-4.8%	-2.0%	10.3%

	Nonmajor Funds				
	<u>Govt.</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Funds</u>	<u>ALL FUNDS</u>
Beg. Fund Balance	\$10,875,772	\$16,536,105	\$6,070,859	\$124,231,258	\$333,006,125
Revenues	3,270,530	11,082,533	15,749,360	14,477,395	198,834,687
Expenditures	7,659,686	14,424,618	15,749,360	8,584,822	223,454,407
Revenues over (under) expenditures	(4,389,156)	(3,342,085)	0	5,892,573	(24,619,720)
Ending Fund Balance	\$6,486,616	\$13,194,020	\$6,070,859	\$130,123,831	\$308,386,405
Unrestricted/unassigned	0	13,194,020	6,070,859	0	95,956,829
All other	6,486,616	0	0	130,123,831	212,429,576
	\$6,486,616	\$13,194,020	\$6,070,859	\$130,123,831	\$308,386,405
Change in fund balance	-40.4%	-20.2%	0.0%	4.7%	-7.4%

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 (\$1.1 million), relay and substation repairs and improvements (\$2.7 million), and electric capital projects (\$4.3 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 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 FY2023 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 FY2023.



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

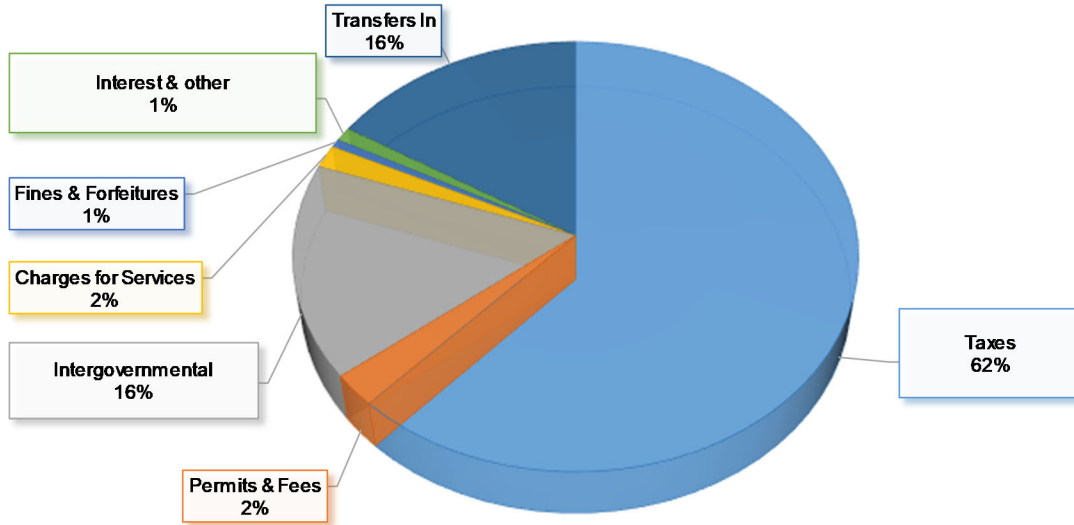
	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 119,187,482	\$ 84,690,635	\$ 100,630,846	\$ 96,789,124	\$ (3,841,722)	-3.8%
All other balances	162,792,941	213,753,674	235,674,870	236,217,001	542,131	0.2%
Beginning Fund Balance	281,980,423	298,444,308	336,305,716	333,006,125	(3,299,591)	-1.0%
<u>Revenues</u>						
Taxes	25,332,541	26,618,023	27,502,261	31,139,803	3,637,542	13.2%
Permits & Fees	1,572,209	845,334	604,852	647,300	42,448	7.0%
Intergovernmental	4,645,812	5,020,530	4,281,373	4,434,113	152,740	3.6%
Charges for Services	116,998,673	120,572,541	120,134,724	137,395,861	17,261,137	14.4%
Fines & Forfeitures	301,028	332,245	224,971	241,000	16,029	7.1%
Interest & other	23,055,512	27,299,652	15,625,292	16,836,118	1,210,826	7.7%
Transfers In	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Total Revenues	180,286,358	189,754,345	175,758,763	198,834,687	23,075,924	13.1%
Other Financing Sources	1,431,255	-				
<u>Expenditures</u>						
Personal Services	31,013,798	30,130,090	33,882,970	35,796,848	1,913,878	5.6%
Operating-Energy	52,306,831	55,519,493	58,967,516	68,692,435	9,724,919	16.5%
Operating-All Other	40,096,304	40,969,766	47,206,483	50,419,234	3,212,751	6.8%
Capital Outlay	21,289,336	10,038,228	31,605,795	59,895,398	28,289,603	89.5%
Debt Service	4,339,650	2,150,000	-	-	-	0.0%
Grants to Others	14,958	15,199	10,300	510,000	499,700	4851.5%
Transfers	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Total Expenditures	157,441,460	147,888,796	179,058,354	223,454,407	44,396,053	24.8%
Other Financing Uses	7,813,665	-				
Change in Fund Balance	16,462,488	41,865,549	(3,299,591)	(24,619,720)	(21,320,129)	646.14%
Unrestricted/unassigned	84,690,635	100,630,846	96,789,124	95,956,829	(832,295)	-0.9%
All other balances	213,753,674	235,674,870	236,217,001	212,429,576	(23,787,425)	-10.1%
Ending Fund Balance	\$ 298,444,308	\$ 336,305,716	\$ 333,006,125	\$ 308,386,405	\$ (24,619,720)	-7.4%
<u>Expenditures by Department</u>						
00 - Non-Departmental	\$ 5,197,173	\$ 6,399,813	\$ 8,815,585	\$ 10,183,167	\$ 1,367,582	15.5%
01 - Executive	1,602,496	1,842,510	2,163,961	2,387,999	224,038	10.4%
02 - Finance	7,250,476	5,742,840	6,759,209	7,859,858	1,100,649	16.3%
04 - Planning and Development	1,038,383	1,030,087	1,205,520	1,232,919	27,399	2.3%
06 - Parks and Recreation	5,504,114	5,919,462	6,475,092	7,494,900	1,019,808	15.7%
07 - Public Works	17,403,432	17,268,353	22,154,257	27,705,510	5,551,253	25.1%
09 - Police	10,457,130	11,104,191	11,401,164	11,648,898	247,734	2.2%
10 - Fire and Emergency Services	4,278,163	2,984,593	3,002,951	3,148,652	145,701	4.9%
12 - Beaches Energy Services	85,315,561	79,995,669	90,390,728	100,372,570	9,981,842	11.0%
13 - Human Resources	12,624,201	12,762,998	13,739,952	14,156,615	416,663	3.0%
16 - Community Redevelopment	6,770,332	1,767,505	11,602,397	35,230,849	23,628,452	203.7%
17 - Information Services	-	1,070,774	1,347,538	2,032,470	684,932	50.8%
Total Expenditures	\$ 157,441,460	\$ 147,888,796	\$ 179,058,354	\$ 223,454,407	\$ 44,396,053	24.8%
<u>Expenditures by Major/Nonmajor Fund:</u>						
General Fund	\$ 24,795,970	\$ 24,521,512	\$ 24,935,609	\$ 26,657,072	\$ 1,721,463	6.9%
Redevelopment	7,771,340	3,087,977	12,806,161	36,621,995	23,815,834	186.0%
General Capital Projects	1,187,278	1,169,454	4,201,000	4,314,400	113,400	2.7%
Electric	82,817,652	77,447,918	87,594,835	97,432,960	9,838,125	11.2%
Water & Sewer	10,725,429	10,501,039	13,197,236	12,009,494	(1,187,742)	-9.0%
Total Major Funds	127,297,669	116,727,899	142,734,841	177,035,921	34,301,080	24.0%
Nonmajor Governmental	828,809	1,713,030	2,820,150	7,659,686	4,839,536	171.6%
Nonmajor Enterprise	9,149,780	9,234,467	11,354,370	14,424,618	3,070,248	27.0%
Internal Service	11,821,192	12,202,703	13,622,837	15,749,360	2,126,523	15.6%
Pension	8,344,010	8,010,697	8,526,156	8,584,822	58,666	0.7%
Total Nonmajor Funds	30,143,791	31,160,897	36,323,513	46,418,486	10,094,973	27.8%
Total Expenditures	\$ 157,441,460	\$ 147,888,796	\$ 179,058,354	\$ 223,454,407	\$ 44,396,053	24.8%
Total Expenditures	\$ 157,441,460	\$ 147,888,796	\$ 179,058,354	\$ 223,454,407	\$ 44,396,053	24.8%
less: Internal Service Charges	11,821,192	12,202,703	13,622,837	15,749,360	2,126,523	15.6%
less: Transfers	8,380,583	9,066,020	7,385,290	8,140,492	755,202	10.2%
Net Budgeted Expenditures	\$ 137,239,685	\$ 126,620,073	\$ 158,050,227	\$ 199,564,555	\$ 41,514,328	26.3%

General Fund
Combined Summary of Revenues and Expenditures

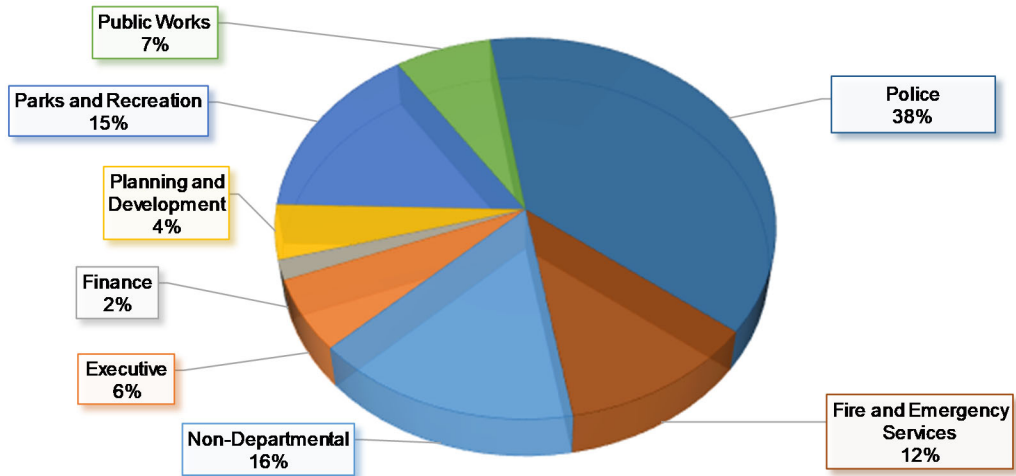
	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 1,530,191	\$ 2,053,632	\$ 2,089,507	\$ 2,089,507	\$ -	0.0%
All other balances	11,380,007	12,137,111	12,624,469	12,624,469	-	0.0%
Beginning Fund Balance	12,910,198	14,190,743	14,713,976	14,713,976	-	0.0%
<u>Revenues</u>						
Taxes	13,539,890	14,066,868	14,898,395	16,504,264	1,605,869	10.8%
Permits & Fees	1,556,531	845,334	604,852	647,300	42,448	7.0%
Intergovernmental	4,438,448	4,768,654	4,139,373	4,292,113	152,740	3.7%
Charges for Services	414,576	594,556	469,568	456,000	(13,568)	-2.9%
Fines & Forfeitures	203,145	262,276	161,983	170,000	8,017	4.9%
Interest & other	832,281	304,429	332,245	278,000	(54,245)	-16.3%
Transfers In	4,351,686	4,419,923	4,329,193	4,309,395	(19,798)	-0.5%
Total Revenues	25,336,557	25,262,041	24,935,609	26,657,072	1,721,463	6.9%
Other Financing Sources	739,958	-				
<u>Expenditures</u>						
Personal Services	14,303,950	13,323,703	14,339,029	14,947,295	608,266	4.2%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	6,571,916	6,785,637	7,903,280	8,282,777	379,497	4.8%
Capital Outlay	532,270	396,872	268,000	227,000	(41,000)	-15.3%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	2,033	299	300	-	(300)	-100.0%
Transfers	3,385,800	4,015,000	2,425,000	3,200,000	775,000	32.0%
Total Expenditures	24,795,970	24,521,512	24,935,609	26,657,072	1,721,463	6.9%
Other Financing Uses	-	217,296				
Change in Fund Balance	1,280,545	523,233	-	-	-	0.0%
Unrestricted/unassigned	2,053,632	2,089,507	2,089,507	2,089,507	-	0.0%
All other balances	12,137,111	12,624,469	12,624,469	12,624,469	-	0.0%
Ending Fund Balance	\$ 14,190,743	\$ 14,713,976	\$ 14,713,976	\$ 14,713,976	\$ -	0.0%
<u>Expenditures by Department</u>						
00 - Non-Departmental	\$ 3,859,512	\$ 4,488,842	\$ 3,390,385	\$ 4,208,617	\$ 818,232	24.1%
01 - Executive	945,924	1,141,049	1,465,383	1,629,371	163,988	11.2%
03 - Finance Property	386,354	379,107	434,734	448,719	13,985	3.2%
04 - Planning and Development	1,038,383	1,030,087	1,205,520	1,232,919	27,399	2.3%
06 - Parks and Recreation	3,255,033	3,320,750	3,637,922	4,055,232	417,310	11.5%
07 - Public Works	1,625,627	1,625,021	1,901,602	1,825,909	(75,693)	-4.0%
09 - Police	9,406,975	9,552,062	9,897,112	10,107,653	210,541	2.1%
10 - Fire and Emergency Services	4,278,163	2,984,593	3,002,951	3,148,652	145,701	4.9%
Total Expenditures	\$ 24,795,970	\$ 24,521,512	\$ 24,935,609	\$ 26,657,072	\$ 1,721,463	6.9%

General Fund

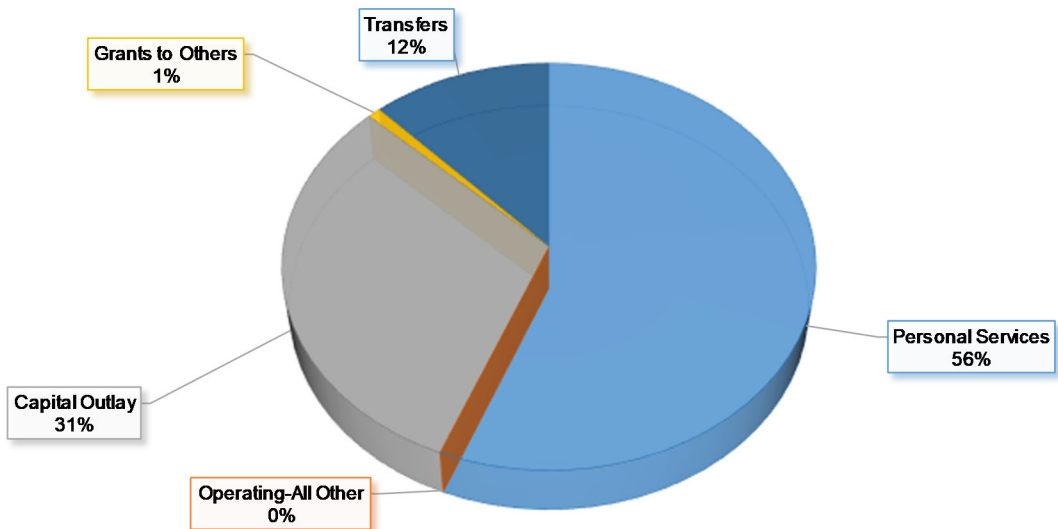
WHERE THE MONEY COMES FROM



WHAT IT PAYS FOR BY DEPARTMENT



WHAT IT PAYS FOR BY CATEGORY



**General Fund
Summary of Revenues**

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
<u>Taxes</u>						
Property Tax	\$ 11,692,590	\$ 12,397,739	\$ 13,212,119	\$ 14,796,415	\$ 1,584,296	12.0%
Local Communications Services	1,159,216	1,109,750	1,163,847	1,140,000	(23,847)	-2.0%
Other taxes	688,084	559,379	522,429	567,849	45,420	8.7%
Total Taxes	13,539,890	14,066,868	14,898,395	16,504,264	1,605,869	10.8%
<u>Licenses & Permits</u>						
Building permits	634,989	585,838	437,664	450,000	12,336	2.8%
Other licenses and permits	921,543	259,496	167,188	197,300	30,112	18.0%
Total Licenses and Permits	1,556,531	845,334	604,852	647,300	42,448	7.0%
<u>Intergovernmental Revenues</u>						
8th cent motor fuel	185,963	203,407	160,432	187,000	26,568	16.6%
Sales tax distribution	620,388	708,055	577,949	616,000	38,051	6.6%
State 1/2 cent tax	2,458,456	2,753,533	2,272,256	2,341,000	68,744	3.0%
Other intergovernmental revenues	190,078	104,835	114,536	110,000	(4,536)	-4.0%
Duval county in Lieu of Taxes	778,889	802,256	826,323	851,113	24,790	3.0%
911 Rebate	204,674	196,569	187,877	187,000	(877)	-0.5%
Total Intergovernmental Revenues	4,438,448	4,768,654	4,139,373	4,292,113	152,740	3.7%
<u>Charges for Services</u>						
Lien Certificates	44,014	43,315	39,999	42,000	2,001	5.0%
Cemetery services	11,850	14,225	10,703	13,000	2,297	21.5%
Recreation programs	150,247	208,403	177,051	121,000	(56,051)	-31.7%
Other Charges and Fees	208,465	328,613	241,815	280,000	38,185	15.8%
Total Services	414,576	594,556	469,568	456,000	(13,568)	-2.9%
<u>Fines & Forfeitures</u>						
Court Fines	45,460	56,838	50,379	54,000	3,621	7.2%
Parking violations	136,657	177,345	75,209	92,000	16,791	22.3%
Code enforcement	-	825	14,184	-	(14,184)	-100.0%
Other Fines and Forfeits	21,028	27,267	22,211	24,000	1,789	8.1%
Total Fines & Forfeitures	203,145	262,276	161,983	170,000	8,017	4.9%
<u>Interest & Other Revenue</u>						
Interest on investments	531,860	22,818	141,907	96,000	(45,907)	-32.4%
Other revenues	300,421	281,612	190,338	182,000	(8,338)	-4.4%
Total Other Revenues	832,281	304,429	332,245	278,000	(54,245)	-16.3%
<u>Transfers In</u>						
Transfer from Electric Utility	3,716,299	3,635,350	3,707,642	3,680,146	(27,496)	-0.7%
Transfer from Gas Tax	372,000	372,000	372,000	372,000	-	0.0%
Transfer from Others Misc.	263,387	412,573	249,551	257,249	7,698	3.1%
Total Transfers	4,351,686	4,419,923	4,329,193	4,309,395	(19,798)	-0.5%
Total Revenue	\$ 25,336,557	\$ 25,262,041	\$ 24,935,609	\$ 26,657,072	\$ 1,721,463	6.9%

**General Fund
Summary of Expenditures**

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
<u>Executive & Legislative</u>						
City Council	\$ 166,776	\$ 170,253	\$ 187,251	\$ 196,097	\$ 8,846	4.7%
City Attorney	405,092	382,551	482,477	560,489	78,012	16.2%
City Clerk	371,551	374,481	455,661	458,768	3,107	0.7%
Fire Marshal's Office	2,505	213,765	339,994	414,017	74,023	21.8%
Total	945,924	1,141,049	1,465,383	1,629,371	163,988	11.2%
<u>Finance</u>						
Building Maintenance	386,354	379,107	434,734	448,719	13,985	3.2%
<u>Planning & Development</u>						
Planning & Development	345,211	354,555	358,771	398,900	40,129	11.2%
Building Inspections	568,337	554,688	717,692	691,630	(26,062)	-3.6%
Code Enforcement	124,834	120,844	129,057	142,389	13,332	10.3%
Total	1,038,383	1,030,087	1,205,520	1,232,919	27,399	2.3%
<u>Parks & Recreation</u>						
Administration	638,746	702,352	685,752	666,894	(18,858)	-2.7%
Ocean Rescue	743,237	802,241	902,752	1,237,168	334,416	37.0%
Grounds Maintenance	1,211,481	1,125,212	1,322,787	1,324,097	1,310	0.1%
Cemetery Maintenance	66,494	74,338	93,879	113,674	19,795	21.1%
Dog Park	21,323	21,667	26,500	27,000	500	1.9%
Tennis	207,715	198,816	177,513	233,913	56,400	31.8%
Oceanfront Restrooms	120,453	141,545	131,500	154,000	22,500	17.1%
Carver Center	152,703	152,591	177,109	195,560	18,451	10.4%
Exhibition Hall	29,013	18,150	22,500	18,500	(4,000)	-17.8%
Special Events	63,867	83,838	97,630	84,426	(13,204)	-13.5%
Total	3,255,033	3,320,750	3,637,922	4,055,232	417,310	11.5%
<u>Public Works</u>						
Streets	1,625,627	1,625,021	1,901,602	1,825,909	(75,693)	-4.0%
<u>Police</u>						
Administration	1,211,036	1,333,714	1,357,262	1,405,687	48,425	3.6%
Records	211,571	147,385	260,446	252,685	(7,761)	-3.0%
Investigative	1,857,987	1,721,116	1,650,398	1,674,813	24,415	1.5%
Patrol	4,589,646	4,802,648	4,642,234	4,715,787	73,553	1.6%
Communications	892,544	880,661	1,016,165	1,043,189	27,024	2.7%
Ancillary Services	517,266	528,241	729,054	755,682	26,628	3.7%
Police Reserves	23,196	15,691	81,303	90,621	9,318	11.5%
Parking	95,615	95,116	130,605	135,685	5,080	3.9%
Volunteer Programs	8,114	27,489	29,645	33,504	3,859	13.0%
Total	9,406,975	9,552,062	9,897,112	10,107,653	210,541	2.1%
<u>Fire</u>						
Fire Services	4,278,163	2,984,593	3,002,951	3,148,652	145,701	4.9%
<u>Non-departmental</u>						
Non-departmental	3,859,512	4,488,842	3,390,385	4,208,617	818,232	24.1%
Total Expenditures	\$ 24,795,970	\$ 24,521,512	\$ 24,935,609	\$ 26,657,072	\$ 1,721,463	6.9%
<u>Resource Allocation:</u>						
Personal Services	\$ 14,303,950	\$ 13,323,703	\$ 14,339,029	\$ 14,947,295	\$ 608,266	4.2%
Operating-All Other	6,571,916	6,785,637	7,903,280	8,282,777	379,497	4.8%
Capital Outlay	532,270	396,872	268,000	227,000	(41,000)	-15.3%
Grants to Others	2,033	299	300	-	(300)	-100.0%
Transfers	3,385,800	4,015,000	2,425,000	3,200,000	775,000	32.0%
Total Expenditures	\$ 24,795,970	\$ 24,521,512	\$ 24,935,609	\$ 26,657,072	\$ 1,721,463	6.9%

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

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	32,040,413	32,120,457	38,168,571	35,706,176	(2,462,395)	-6.5%
Beginning Fund Balance	32,040,413	32,120,457	38,168,571	35,706,176	(2,462,395)	-6.5%
<u>Revenues</u>						
Taxes	9,278,569	9,651,025	10,054,013	11,611,539	1,557,526	15.5%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	1,049,143	43,948	289,753	315,014	25,261	8.7%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	10,327,712	9,694,973	10,343,766	11,926,553	1,582,787	15.3%
Other Financing Sources	-	-				
<u>Expenditures</u>						
Personal Services	1,088,846	1,363,325	1,446,848	1,473,190	26,342	1.8%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	568,930	820,476	1,220,413	1,520,955	300,542	24.6%
Capital Outlay	6,113,565	904,176	10,138,900	33,127,850	22,988,950	226.7%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	500,000	500,000	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	7,771,340	3,087,977	12,806,161	36,621,995	23,815,834	186.0%
Other Financing Uses	2,476,328	558,883				
Change in Fund Balance	80,044	6,048,114	(2,462,395)	(24,695,442)	(22,233,047)	902.90%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	32,120,457	38,168,571	35,706,176	11,010,734	(24,695,442)	-69.2%
Ending Fund Balance	\$ 32,120,457	\$ 38,168,571	\$ 35,706,176	\$ 11,010,734	\$ (24,695,442)	-69.2%
<u>Expenditures by Department</u>						
09 - Police	\$ 1,001,008	\$ 1,320,472	\$ 1,203,764	\$ 1,391,146	\$ 187,382	15.6%
16 - Community Redevelopment	6,770,332	1,767,505	11,602,397	35,230,849	23,628,452	203.7%
Total Expenditures	\$ 7,771,340	\$ 3,087,977	\$ 12,806,161	\$ 36,621,995	\$ 23,815,834	186.0%
<u>Expenditures by Fund:</u>						
Downtown Tax Increment	\$ 6,089,573	\$ 2,326,845	\$ 7,754,135	\$ 28,133,307	\$ 20,379,172	262.8%
Southend Tax increment	1,681,767	761,132	5,052,026	8,488,688	3,436,662	68.0%
Total Expenditures	\$ 7,771,340	\$ 3,087,977	\$ 12,806,161	\$ 36,621,995	\$ 23,815,834	186.0%

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

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	7,458,751	10,480,412	13,724,061	12,517,061	(1,207,000)	-8.8%
Beginning Fund Balance	7,458,751	10,480,412	13,724,061	12,517,061	(1,207,000)	-8.8%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	204,717	20,520	100,000	50,000	(50,000)	-50.0%
Transfers In	3,831,000	4,484,000	2,894,000	3,669,000	775,000	26.8%
Total Revenues	4,035,717	4,504,520	2,994,000	3,719,000	725,000	24.2%
Other Financing Sources	173,222	-				
<u>Expenditures</u>						
Personal Services	-	-	-	-	-	0.0%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	56,018	140,002	157,000	157,000	-	0.0%
Capital Outlay	1,131,260	1,029,452	4,044,000	4,157,400	113,400	2.8%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	1,187,278	1,169,454	4,201,000	4,314,400	113,400	2.7%
Other Financing Uses	-	91,417				
Change in Fund Balance	3,021,661	3,243,649	(1,207,000)	(595,400)	611,600	-50.67%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	10,480,412	13,724,061	12,517,061	11,921,661	(595,400)	-4.8%
Ending Fund Balance	\$ 10,480,412	\$ 13,724,061	\$ 12,517,061	\$ 11,921,661	\$ (595,400)	-4.8%
<u>Expenditures by Department</u>						
00 - Non-Departmental	1,187,278	1,169,454	4,201,000	4,314,400	113,400	2.7%
Total Expenditures	\$ 1,187,278	\$ 1,169,454	\$ 4,201,000	\$ 4,314,400	\$ 113,400	2.7%
<u>Expenditures by Fund:</u>						
General Capital Projects	1,187,278	1,169,454	4,201,000	4,314,400	113,400	2.7%
Total Expenditures	\$ 1,187,278	\$ 1,169,454	\$ 4,201,000	\$ 4,314,400	\$ 113,400	2.7%

Major Fund - Electric Utility
Combined Summary of Revenues and Expenditures

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 31,351,027	\$ 30,440,827	\$ 37,879,219	\$ 33,444,075	\$ (4,435,144)	-11.7%
All other balances	49,639,039	45,823,058	40,262,264	40,262,264	-	0.0%
Beginning Fund Balance	80,990,066	76,263,885	78,141,484	73,706,340	(4,435,144)	-5.7%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	50,135	1,500	-	-	-	0.0%
Charges for Services	79,999,053	82,097,815	82,363,454	95,532,349	13,168,895	16.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	2,645,096	210,259	634,140	285,000	(349,140)	-55.1%
Transfers In	162,097	162,097	162,097	162,097	-	0.0%
Total Revenues	82,856,381	82,471,671	83,159,691	95,979,446	12,819,755	15.4%
Other Financing Sources	-	-				
<u>Expenditures</u>						
Personal Services	5,995,141	5,935,877	7,478,345	7,089,773	(388,572)	-5.2%
Operating-Energy	51,517,039	54,627,827	57,949,173	67,555,801	9,606,628	16.6%
Operating-All Other	7,994,854	7,826,966	8,878,675	9,544,350	665,675	7.5%
Capital Outlay	10,855,266	3,972,549	9,398,000	9,379,890	(18,110)	-0.2%
Debt Service	2,556,054	1,266,350	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	3,899,299	3,818,350	3,890,642	3,863,146	(27,496)	-0.7%
Total Expenditures	82,817,652	77,447,918	87,594,835	97,432,960	9,838,125	11.2%
Other Financing Uses	4,765,832	-				
Change in Fund Balance	(4,727,103)	5,023,753	(4,435,144)	(1,453,514)	2,981,630	-67.23%
Unrestricted/unassigned	30,440,827	37,879,219	33,444,075	31,990,561	(1,453,514)	-4.3%
All other balances	45,823,058	40,262,264	40,262,264	40,262,264	-	0.0%
Ending Fund Balance	\$ 76,263,885	\$ 78,141,484	\$ 73,706,340	\$ 72,252,826	\$ (1,453,514)	-2.0%
<u>Expenditures by Division</u>						
1201 - Purchase of Power	\$ 51,517,039	\$ 54,627,827	\$ 57,949,173	\$ 67,555,801	\$ 9,606,628	16.6%
1202 - Beaches Energy Administration	11,626,290	10,217,443	9,335,440	10,036,224	700,784	7.5%
1203 - Engineering	1,693,142	1,052,273	1,929,190	1,926,375	(2,815)	-0.1%
1204 - Relay & Substations	1,148,009	1,183,826	2,686,678	3,900,419	1,213,741	45.2%
1205 - Construction & Maintenance	3,915,308	3,720,069	4,808,443	4,600,475	(207,968)	-4.3%
1207 - Capital Improvements	4,242,268	2,588,911	4,824,000	4,314,000	(510,000)	-10.6%
1212 - System Operations	1,712,730	1,924,062	2,842,096	2,013,564	(828,532)	-29.2%
1229 - Transmission	5,652,985	671,134	1,461,000	1,521,000	60,000	4.1%
1231 - Conservation & Renewables	342,466	371,000	517,123	528,203	11,080	2.1%
1234 - Storeroom	227,366	227,249	258,515	-	(258,515)	-100.0%
1237 - Care Fund	106,213	56,531	120,000	120,000	-	0.0%
1239 - Regulatory Compliance	633,836	807,594	863,177	916,899	53,722	6.2%
Total Expenditures	\$ 82,817,652	\$ 77,447,918	\$ 87,594,835	\$ 97,432,960	\$ 9,838,125	11.2%

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

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 24,744,777	\$ 29,833,578	\$ 36,727,312	\$ 38,648,578	\$ 1,921,266	5.2%
All other balances	1,400,994	1,401,323	-	-	-	0.0%
Beginning Fund Balance	26,145,771	31,234,901	36,727,312	38,648,578	1,921,266	5.2%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	14,836,034	15,728,261	14,542,331	15,420,643	878,312	6.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	1,086,197	441,540	576,171	552,155	(24,016)	-4.2%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	15,922,231	16,169,801	15,118,502	15,972,798	854,296	5.7%
Other Financing Sources	-	-				
<u>Expenditures</u>						
Personal Services	3,340,302	3,207,421	3,525,549	3,639,524	113,975	3.2%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	3,780,954	3,603,192	4,312,676	4,595,170	282,494	6.6%
Capital Outlay	1,681,652	2,665,876	5,223,011	3,638,800	(1,584,211)	-30.3%
Debt Service	1,783,596	883,650	-	-	-	0.0%
Grants to Others	12,925	14,900	10,000	10,000	-	0.0%
Transfers	126,000	126,000	126,000	126,000	-	0.0%
Total Expenditures	10,725,429	10,501,039	13,197,236	12,009,494	(1,187,742)	-9.0%
Other Financing Uses	108,146	-				
Change in Fund Balance	5,088,656	5,668,762	1,921,266	3,963,304	2,042,038	106.29%
Unrestricted/unassigned	29,833,578	36,727,312	38,648,578	42,611,882	3,963,304	10.3%
All other balances	1,401,323	-	-	-	-	0.0%
Ending Fund Balance	\$ 31,234,901	\$ 36,727,312	\$ 38,648,578	\$ 42,611,882	\$ 3,963,304	10.3%
<u>Expenditures by Division</u>						
0704 - Public Works Administration	\$ 3,680,115	\$ 2,678,445	\$ 1,913,959	\$ 2,180,618	\$ 266,659	13.9%
0705 - Water Plant	2,135,036	1,969,810	1,676,579	1,570,805	(105,774)	-6.3%
0706 - Pollution Control Plant	2,556,034	3,841,497	5,002,039	3,870,474	(1,131,565)	-22.6%
0707 - Distribution & Collection	2,352,714	1,995,523	3,327,648	2,887,597	(440,051)	-13.2%
0710 - Water Capital Projects	1,530	15,765	1,277,011	1,500,000	222,989	17.5%
Total Expenditures	\$ 10,725,429	\$ 10,501,039	\$ 13,197,236	\$ 12,009,494	\$ (1,187,742)	-9.0%

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

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	7,335,824	9,448,951	10,894,568	10,875,772	(18,796)	-0.2%
Beginning Fund Balance	7,335,824	9,448,951	10,894,568	10,875,772	(18,796)	-0.2%
<u>Revenues</u>						
Taxes	2,514,082	2,900,130	2,549,853	3,024,000	474,147	18.6%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	152,302	249,296	142,000	142,000	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	97,882	69,969	62,988	71,000	8,012	12.7%
Interest & other	226,371	17,290	46,513	33,530	(12,983)	-27.9%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	2,990,638	3,236,685	2,801,354	3,270,530	469,176	16.7%
Other Financing Sources	9,032	-				
<u>Expenditures</u>						
Personal Services	62,486	28,236	47,795	63,103	15,308	32.0%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	102,066	869,654	1,335,355	1,385,433	50,078	3.8%
Capital Outlay	149,890	300,774	923,000	5,697,150	4,774,150	517.2%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	514,366	514,366	514,000	514,000	-	0.0%
Total Expenditures	828,809	1,713,030	2,820,150	7,659,686	4,839,536	171.6%
Other Financing Uses	57,734	78,037				
Change in Fund Balance	2,113,127	1,445,618	(18,796)	(4,389,156)	(4,370,360)	23251.54%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	9,448,951	10,894,568	10,875,772	6,486,616	(4,389,156)	-40.4%
Ending Fund Balance	\$ 9,448,951	\$ 10,894,568	\$ 10,875,772	\$ 6,486,616	\$ (4,389,156)	-40.4%
<u>Expenditures by Department</u>						
00 - Non-Departmental	\$ 150,383	\$ 741,517	\$ 1,224,200	\$ 1,660,150	\$ 435,950	35.6%
06 - Parks and Recreation	157,530	233,743	563,667	601,334	37,667	6.7%
07 - Public Works	471,749	506,113	731,995	5,248,103	4,516,108	617.0%
09 - Police	49,146	231,658	300,288	150,099	(150,189)	-50.0%
Total Expenditures	\$ 828,809	\$ 1,713,030	\$ 2,820,150	\$ 7,659,686	\$ 4,839,536	171.6%
<u>Expenditures by Fund:</u>						
130 - Convention Development	\$ 15,156	\$ 91,365	\$ 418,667	\$ 456,334	\$ 37,667	9.0%
140 - Court Cost Training	10,351	4,403	7,813	8,100	287	3.7%
150 - Local Option Gas Tax	471,749	506,113	731,995	748,103	16,108	2.2%
151 - Infrastructure Surtax	5,217	621,690	1,224,200	877,000	(347,200)	-28.4%
160 - Community Dev. Blk Grt (CDBG)	142,366	142,366	142,000	142,000	-	0.0%
162 - Radio Communication	533	114,714	109,595	113,189	3,594	3.3%
186 - J.A.G. Grant	8,964	106,930	-	-	-	0.0%
190 - American Rescue Plan Act	-	-	-	4,500,000	4,500,000	0.0%
195 - Tree Protection	8	12	3,000	3,000	-	0.0%
317 - Infrastructure Capital Project	145,167	119,827	-	783,150	783,150	0.0%
630 - Law Enforcement Trust Fund	23,763	5,070	9,100	8,030	(1,070)	-11.8%
631 - Equitable Sharing Trust Fund	5,535	541	173,780	20,780	(153,000)	-88.0%
Total Expenditures	\$ 828,809	\$ 1,713,030	\$ 2,820,150	\$ 7,659,686	\$ 4,839,536	171.6%

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

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 15,081,591	\$ 16,370,615	\$ 17,863,949	\$ 16,536,105	\$ (1,327,844)	-7.4%
All other balances	-	-	-	-	-	0.0%
Beginning Fund Balance	15,081,591	16,370,615	17,863,949	16,536,105	(1,327,844)	-7.4%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	15,678	-	-	-	-	0.0%
Intergovernmental	4,927	1,080	-	-	-	0.0%
Charges for Services	9,087,156	9,881,454	9,136,534	10,237,509	1,100,975	12.1%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	1,318,509	840,360	889,992	845,024	(44,968)	-5.1%
Transfers In	35,800	-	-	-	-	0.0%
Total Revenues	10,462,070	10,722,894	10,026,526	11,082,533	1,056,007	10.5%
Other Financing Sources	78,043	4,906				
<u>Expenditures</u>						
Personal Services	1,577,710	1,629,299	1,880,455	2,083,602	203,147	10.8%
Operating-Energy	789,792	891,666	1,018,343	1,136,634	118,291	11.6%
Operating-All Other	5,687,610	5,617,825	6,523,040	7,169,728	646,688	9.9%
Capital Outlay	709,550	573,373	1,572,884	3,667,308	2,094,424	133.2%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	385,118	522,304	359,648	367,346	7,698	2.1%
Total Expenditures	9,149,780	9,234,467	11,354,370	14,424,618	3,070,248	27.0%
Other Financing Uses	101,309	-				
Change in Fund Balance	1,289,024	1,493,333	(1,327,844)	(3,342,085)	(2,014,241)	151.69%
Unrestricted/unassigned	16,370,615	17,863,949	16,536,105	13,194,020	(3,342,085)	-20.2%
All other balances	-	-	-	-	-	0.0%
Ending Fund Balance	\$ 16,370,615	\$ 17,863,949	\$ 16,536,105	\$ 13,194,020	\$ (3,342,085)	-20.2%
<u>Expenditures by Department</u>						
03 - Finance Property	\$ 915,711	\$ 541,403	\$ 871,513	\$ 927,137	\$ 55,624	6.4%
06 - Parks and Recreation	2,091,552	2,364,970	2,273,503	2,838,334	564,831	24.8%
07 - Public Works	4,580,626	4,636,181	6,323,424	8,622,004	2,298,580	36.4%
12 - Beaches Energy Services	1,561,890	1,691,914	1,885,930	2,037,143	151,213	8.0%
Total Expenditures	\$ 9,149,780	\$ 9,234,467	\$ 11,354,370	\$ 14,424,618	\$ 3,070,248	27.0%
<u>Expenditures by Fund:</u>						
411 - Natural Gas	\$ 1,561,890	\$ 1,691,914	\$ 1,885,930	\$ 2,037,143	\$ 151,213	8.0%
423 - Stormwater Utility	734,367	994,610	2,214,977	4,202,278	1,987,301	89.7%
430 - Sanitation	3,846,259	3,641,570	4,108,447	4,419,726	311,279	7.6%
440 - Golf Course	2,091,552	2,364,970	2,273,503	2,838,334	564,831	24.8%
460 - Leased Facilities	915,711	541,403	871,513	927,137	55,624	6.4%
Total Expenditures	\$ 9,149,780	\$ 9,234,467	\$ 11,354,370	\$ 14,424,618	\$ 3,070,248	27.0%

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

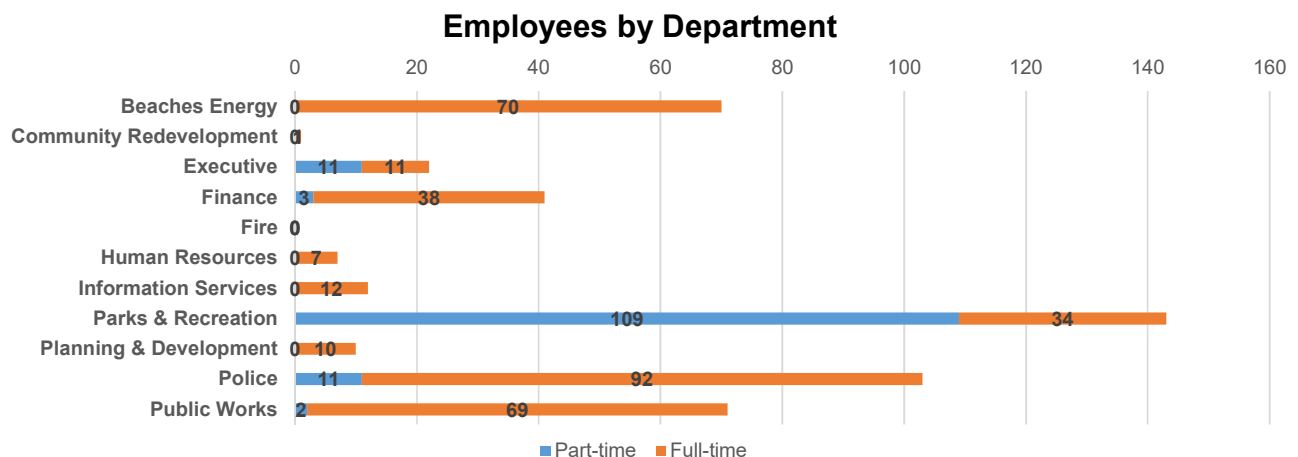
	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 5,020,266	\$ 5,991,982	\$ 6,070,859	\$ 6,070,859	\$ -	0.0%
All other balances	-	-	-	-	-	0.0%
Beginning Fund Balance	5,020,266	5,991,982	6,070,859	6,070,859	-	0.0%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	12,661,855	12,270,455	13,622,837	15,749,360	2,126,523	15.6%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	135,401	43,601	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	12,797,256	12,314,056	13,622,837	15,749,360	2,126,523	15.6%
Other Financing Sources	262,226					
<u>Expenditures</u>						
Personal Services	4,584,229	4,590,053	5,096,644	6,432,169	1,335,525	26.2%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,051,081	7,347,494	8,418,193	9,247,191	828,998	9.8%
Capital Outlay	115,883	195,155	38,000	-	(38,000)	-100.0%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	70,000	70,000	70,000	70,000	-	0.0%
Total Expenditures	11,821,192	12,202,703	13,622,837	15,749,360	2,126,523	15.6%
Other Financing Uses	266,574	32,476				
Change in Fund Balance	971,716	78,877	-	-	-	0.0%
Unrestricted/unassigned	5,991,982	6,070,859	6,070,859	6,070,859	-	0.0%
All other balances	-	-	-	-	-	0.0%
Ending Fund Balance	\$ 5,991,982	\$ 6,070,859	\$ 6,070,859	\$ 6,070,859	\$ -	0.0%
<u>Expenditures by Department</u>						
01 - Executive	\$ 656,572	\$ 701,461	\$ 698,578	\$ 758,628	\$ 60,050	8.6%
02 - Finance	5,948,411	4,822,330	5,452,962	6,484,002	1,031,040	18.9%
12 - Beaches Energy Services	936,019	855,837	909,963	902,467	(7,496)	-0.8%
13 - Human Resources	4,280,191	4,752,301	5,213,796	5,571,793	357,997	6.9%
17 - Information Services	-	1,070,774	1,347,538	2,032,470	684,932	50.8%
Total Expenditures	\$ 11,821,192	\$ 12,202,703	\$ 13,622,837	\$ 15,749,360	\$ 2,126,523	15.6%
<u>Expenditures by Fund:</u>						
501 - City Manager	\$ 656,572	\$ 701,461	\$ 698,578	\$ 758,628	\$ 60,050	8.6%
511 - Finance	4,901,234	3,886,588	4,372,966	5,440,948	1,067,982	24.4%
513 - Information Svcs	-	1,070,774	1,347,538	2,032,470	684,932	50.8%
514 - Human Resources	613,218	603,100	697,122	830,851	133,729	19.2%
521 - Fleet Maintenance	737,660	643,287	663,664	661,566	(2,098)	-0.3%
541 - Meter Service	936,019	855,837	909,963	902,467	(7,496)	-0.8%
550 - Operations Facilities	309,517	292,455	416,332	381,488	(34,844)	-8.4%
551 - Insurance-General Liability	886,316	862,837	997,737	1,045,471	47,734	4.8%
552 - Insurance-Workers Compensation	429,882	632,261	558,937	594,471	35,534	6.4%
553 - Insurance-Health	2,350,775	2,654,104	2,960,000	3,101,000	141,000	4.8%
Total Expenditures	\$ 11,821,192	\$ 12,202,703	\$ 13,622,837	\$ 15,749,360	\$ 2,126,523	15.6%

All Pension Funds
Combined Summary of Revenues and Expenditures

	Actual 2020	Actual 2021	Original Budget 2022	Budget 2023	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	94,997,543	102,342,361	120,000,936	124,231,258	4,230,322	3.5%
Beginning Fund Balance	94,997,543	102,342,361	120,000,936	124,231,258	4,230,322	3.5%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	15,557,796	25,377,705	12,756,478	14,477,395	1,720,917	13.5%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	15,557,796	25,377,705	12,756,478	14,477,395	1,720,917	13.5%
Other Financing Sources	168,774	291,567				
<u>Expenditures</u>						
Personal Services	61,135	52,176	68,305	68,192	(113)	-0.2%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	8,282,875	7,958,521	8,457,851	8,516,630	58,779	0.7%
Capital Outlay	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	8,344,010	8,010,697	8,526,156	8,584,822	58,666	0.7%
Other Financing Uses	37,742	-				
Change in Fund Balance	7,344,818	17,658,574	4,230,322	5,892,573	1,662,251	39.29%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	102,342,361	120,000,936	124,231,258	130,123,831	5,892,573	4.7%
Ending Fund Balance	\$ 102,342,361	\$ 120,000,936	\$ 124,231,258	\$ 130,123,831	\$ 5,892,573	4.7%
<u>Expenditures by Department</u>						
13 - Human Resources	8,344,010	8,010,697	8,526,156	8,584,822	58,666	0.7%
Total Expenditures	\$ 8,344,010	\$ 8,010,697	\$ 8,526,156	\$ 8,584,822	\$ 58,666	0.7%
<u>Expenditures by Fund:</u>						
611 - General Employee Pension	\$ 5,671,727	\$ 5,643,289	\$ 5,476,233	\$ 5,629,986	\$ 153,753	2.8%
612 - Police Officer Pension	1,417,387	1,419,834	1,919,189	1,877,476	(41,713)	-2.2%
613 - Firefighters Pension	1,254,896	947,575	1,130,734	1,077,360	(53,374)	-4.7%
Total Expenditures	\$ 8,344,010	\$ 8,010,697	\$ 8,526,156	\$ 8,584,822	\$ 58,666	0.7%

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

	Actual 2020	Actual 2021	Actual 2022	Budget 2023				Payroll Budget
				Part time	Full time	Total	FTEs	
Beaches Energy								
Administration	4	4	4	0	4	4	4.0	\$ 507,489
Engineering	8	8	8	0	6	6	6.0	866,176
Relay & Substations	7	7	7	0	7	7	7.0	811,170
Construct. & Maint.	30	30	31	0	31	31	31.0	3,274,676
System Operations	11	11	10	0	10	10	10.0	1,302,014
Conservation & Renewables	0	0	0	0	0	0	2.0	158,453
Regulatory Compliance	1	1	1	0	1	1	1.0	169,800
Meter Services	11	11	11	0	11	11	11.0	705,460
	72	72	72	0	70	70	72.0	7,795,238
Community Redevelopment	0	1	1	0	1	1	2.8	336,244
Executive								
City Council	7	7	7	7	0	7	0.0	126,346
City Manager	4	4	4	0	4	4	4.0	677,108
City Attorney	1	2	2	0	2	2	2.0	328,539
City Clerk	4	4	5	1	4	5	4.5	348,535
Information Systems	0	6	8	0	0	0	0.0	0
Fire Marshal	0	2	4	3	1	4	1.6	207,584
	16	25	30	11	11	22	12.1	1,688,112
Finance								
Accounting	9	10	10	2	8	10	9.0	1,027,174
Utility Billing	19	19	21	1	20	21	19.1	1,219,689
Business Analysis	0	2	1	0	0	0	0.0	0
Information Systems	8	0	0	0	0	0	0.0	0
Purchasing Admin.	3	3	3	0	4	4	4.0	436,634
Building Maintenance	2	2	2	0	2	2	2.0	182,144
Lease Facilities (Tech.)	0	0	0	0	0	0	1.6	108,569
Property	1	1	1	0	1	1	1.0	69,035
Storeroom	3	3	3	0	3	3	3.0	205,946
	45	40	41	3	38	41	39.7	3,249,191
Fire								
Fire / Rescue, Safety Services	31	0	0	0	0	0	0.0	707,653
Human Resources								
Personnel Administration	6	6	6	0	7	7	6.1	548,852
Insurance	0	0	0	0	0	0	0.3	20,942
Pension Administration	0	0	0	0	0	0	0.6	68,191
	6	6	6	0	7	7	7.0	637,985
Information Services	0	0	0	0	12	12	11.8	1,521,329



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

	Actual 2020	Actual 2021	Actual 2022	Budget 2023				Payroll Budget
				Part time	Full time	Total	FTEs	
Parks and Recreation								
Administration	5	5	4	0	4	4	3.0	347,438
Ocean Rescue	87	87	87	84	5	89	20.1	973,076
Grounds Maintenance	9	9	9	0	9	9	8.3	691,597
Cemetery Maintenance	0	0	0	0	0	0	1.2	85,675
Tennis	3	5	5	4	1	5	2.0	95,963
Carver Center	3	3	3	1	2	3	2.5	161,061
Special Events	1	1	1	0	1	1	1.0	64,926
Golf Course	27	30	30	20	12	32	21.8	1,250,612
	135	140	139	109	34	143	59.9	3,670,348
Planning & Development								
Planning and Development	2	3	3	0	3	3	2.7	291,720
Building Inspection	6	6	6	0	6	6	6.0	526,754
Code Enforcement	2	1	1	0	1	1	1.2	105,756
	10	10	10	0	10	10	9.9	924,230
Police								
Administration	4	4	4	0	4	4	4.0	721,992
Records	4	4	4	0	4	4	4.0	240,684
Investigations	14	14	14	0	14	14	14.0	1,563,063
Patrol	40	40	40	0	40	40	40.0	4,154,287
Communications	11	11	11	0	11	11	11.0	998,589
Services	17	17	17	10	7	17	10.2	710,481
Part-time Officers	0	0	0	0	0	0	1.6	90,620
Parking	1	1	1	0	1	1	2.2	127,385
Volunteer Programs	0	1	1	1	0	1	0.5	22,504
Downtown Policing	11	11	11	0	11	11	11.0	1,136,947
Law Enforcement Trust Fund	1	0	0	0	0	0	0.0	0
	103	103	103	11	92	103	98.5	9,766,552
Public Works								
Administration	7	8	9	1	8	9	2.2	238,548
Water Plant	13	13	13	0	13	13	13.4	1,056,604
Pollution Control Plant	16	16	15	0	15	15	15.4	1,219,274
Distribution and Collection	14	14	15	0	15	15	15.8	1,125,097
Street Maintenance	16	15	15	0	15	15	13.4	1,072,922
Stormwater	0	0	0	0	0	0	3.2	303,712
Sanitation	3	3	3	0	3	3	4.6	420,711
Local Option Gas Tax	1	1	1	1	0	1	0.8	63,104
	70	70	71	2	69	71	68.8	5,499,972
Total Authorized Positions	488	467	473	136	344	480	382.5	\$ 35,796,854
Total Authorized Positions FY2022				136	337	473		
Transfer 1 GIS Systems Analyst from BES to IS as part of Dept. reorganization					(1)	(1)		
Transfer 8 FTE's from Executive to IS as part of Dept. reorganization					(8)	(8)		
Transfer 1 Business Analyst Finance to IS as Dept. reorganization					(1)	(1)		
Transfer 10 FTE from other Depts. to new Information Services Department					10	10		
Delete 1 GIS Engineering Coordinator from BES (attrition)					(1)	(1)		
Add 1 Deputy Property & Procurement Officer in Finance					1	1		
Add 1 Administrative Assistant in Human Resources (Res 2096-2021)					1	1		
Add 1 Application Services Manager in Information Services (Res 2107-2022)					1	1		
Add 1 Systems Engineer in Information Services (Res 2107-2022)					1	1		
Add 2 full-time Lieutenant positions in Ocean Rescue (1/18/22 Council Memo)					2	2		
Add 2 part-time Lieutenant positions in Ocean Rescue (1/18/22 Council Memo). These were offset by a commensurate decrease in budgeted part-time hours.				0		0		
Convert 1 full-time position to 2 part-time positions in Golf				2	(1)	1		
Convert 3 part-time positions to 3 full-time positions, and Added 1 part-time position in Golf (Res 2107-2022)				(2)	3	1		
Total Authorized Positions FY2023				136	344	480		

Denotes divisions operating in the General Fund

**Capital Outlay Detail by Department
Fiscal Year 2023**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Total
<u>Beaches Energy Services</u>					
Administration					
Radio replacement program		\$ 13,890			\$ 13,890
Engineering					
Advanced Smart Grid Infrastructure		320,000			320,000
BES / City Communication Infrastructure	443,000				443,000
Infrared and Power Quality Monitors		30,000			30,000
Relay & Substation Distribution					
Substation transformers	1,815,000				1,815,000
Transmission line protective relay upgrade	266,000				266,000
Transmission differential protective relay upgrade	247,000				247,000
230kV & 138kV circuit breaker upgrades	385,000				385,000
Capital Improvements					
Projects for system growth/maintenance	1,847,000				1,847,000
Major replacement & storm hardening projects	2,467,000				2,467,000
System Operations					
Building renovations	26,000				26,000
Outage management system	228,000				228,000
Regulatory Cyber & Physical Security	103,000				103,000
Transmission					
Transmission line hardware renew/replace	1,168,000				1,168,000
Regulatory Compliance					
Cyber physical security	21,000				21,000
Total Electric Fund	<u>9,016,000</u>	<u>363,890</u>	<u>-</u>	<u>-</u>	<u>9,379,890</u>
Natural Gas					
Natural Gas Distribution System	155,000				155,000
Total Beaches Energy Services	<u>\$ 9,171,000</u>	<u>\$ 363,890</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 9,534,890</u>
<u>Community Redevelopment</u>					
Downtown Redevelopment					
Road & infrastructure improvements					
Downtown Phases 3C & 3D	19,722,850				19,722,850
Dune Walkovers	500,000				500,000
Beach Outfalls	1,000,000				1,000,000
Downtown District Action Plan	3,615,000				3,615,000
Connectivity corridors	300,000				300,000
Replace one DT CAPE Polaris quad		15,000			15,000
Replace two DT CAPE marked vehicles			100,000		100,000
Southend Redevelopment					
Road & infrastructure improvements (including reuse, landscaping, irrigation and stormwater)	6,800,000				6,800,000
South Beach Park Improvements	1,075,000				1,075,000
Total Community Redevelopment	<u>\$ 33,012,850</u>	<u>\$ 15,000</u>	<u>\$ 100,000</u>	<u>\$ -</u>	<u>\$ 33,127,850</u>
<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	50,000				50,000
General Capital Projects					
Utility Billing Equipment replacement		58,500			58,500
Major building systems replacement projects	925,000				925,000
Building renovations resulting from space needs analysis	600,000				600,000
IT Systems Master Plan		40,000			40,000
Annual computer replacement plan				110,000	110,000
Replace enterprise resource planning system (ERP) 2.0	550,000				550,000
Parks Maintenance projects	1,155,000				1,155,000
Police vehicle replacement program		54,000	327,000		381,000
RMS CAD replacement	100,000				100,000
Radio replacement program		37,900			37,900
Non-ADA Dune walkover replacement	200,000				200,000
1/2-cent Infrastructure Surtax Bond Proceeds (BJB)					
Road & Associated Infra. Improvements	777,150				777,150
Fire Marshal					
Replace one Chevrolet Tahoe 4x4 (2011-#709)			55,000		55,000
Total Executive & Legislative	<u>\$ 4,427,150</u>	<u>\$ 190,400</u>	<u>\$ 382,000</u>	<u>\$ 110,000</u>	<u>\$ 5,109,550</u>

**Capital Outlay Detail by Department
Fiscal Year 2023**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Total
<u>Parks and Recreation</u>					
Ocean Rescue					
Purchase a new Jet ski (New addition to fleet)		25,000			25,000
Grounds Maintenance					
Replace one frontend loader		50,000			50,000
Convention Development					
Urban Trails project	300,000				300,000
Golf Course					
Replace one triplex mower		40,000			40,000
Replace one tractor		50,000			50,000
Replace one top dresser		45,000			45,000
Pro shop improvements	100,000				100,000
Range & routing improvements	50,000				50,000
Total Parks & Recreation	\$ 450,000	\$ 210,000	\$ -	\$ -	\$ 660,000
<u>Planning & Development</u>					
Replace one Jeep Patriot (2015-#402)			35,000		35,000
Total Planning & Development	\$ -	\$ -	\$ 35,000	\$ -	\$ 35,000
<u>Police</u>					
Administration					
Police equipment exceeding \$1K (vests, tasers etc.)		20,000			20,000
Total Police	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
<u>Public Works</u>					
Streets					
Replace one Ford F150 (2011-#514)			42,000		42,000
Total General Fund Streets	\$ -	\$ -	\$ 42,000	\$ -	\$ 42,000
Administration					
Radio replacement program		4,400			4,400
Capital Projects					
Relocate/Rebuild lift stations #7 & #8 and demolish #7 and #20	1,500,000				1,500,000
Distribution and Collection					
Water main replacement projects	1,000,000				1,000,000
Pollution Control					
Radio replacement program		2,200			2,200
Sewer rehab improvements-lift stations	340,000				340,000
Chlorine conversion	750,000				750,000
Wastewater treatment facility improvements	3,250,000				3,250,000
Mobile 6" pump for lift stations		75,000			75,000
Mobile generators for lift stations		100,000			100,000
Upgrade security surveillance systems		315,000			315,000
Water Plant					
Radio replacement program		2,200			2,200
Purchase a new Ford F250 (New addition to fleet)			50,000		50,000
Chlorine conversion	750,000				750,000
Total Water & Sewer	\$ 7,590,000	\$ 498,800	\$ 50,000	\$ -	\$ 8,138,800
Stormwater					
Replace generator and fuel storage tank		180,000			180,000
Stormwater collection & treatment improvements	3,047,308				3,047,308
Total Stormwater	\$ 3,047,308	\$ 180,000	\$ -	\$ -	\$ 3,227,308
Total Public Works	\$ 10,637,308	\$ 678,800	\$ 92,000	\$ -	\$ 11,408,108
Total Projects Funded:	\$ 57,698,308	\$ 1,478,090	\$ 609,000	\$ 110,000	\$ 59,895,398

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.

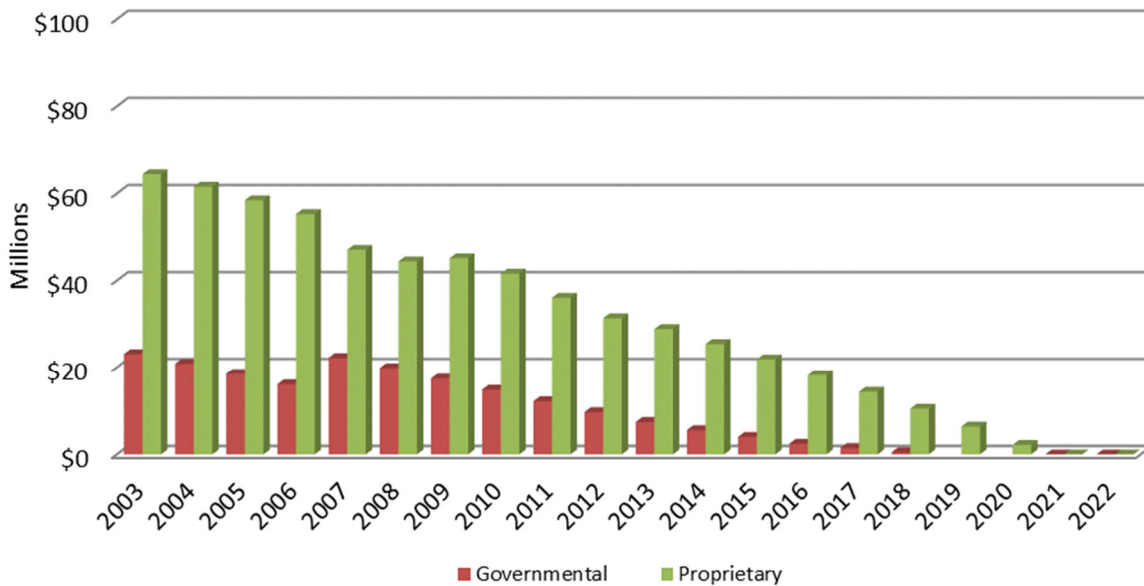
***Debt Limit
Requirement***

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.

	2018	2019	2020	2021	2022	2023
Principal paid	\$4,905,000	\$4,550,000	\$4,210,000	\$2,150,000	\$0	\$0
Interest paid	\$462,874	\$304,927	\$128,900	\$43,000	\$0	\$0
Outstanding Debt	\$10,910,000	\$6,360,000	\$2,150,000	\$0	\$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	2023 Budget
General	Transfers from operating funds; grants; interest	Major repairs and replacements.	\$4,314,400
½ Cent Infrastructure Surtax	Receipts from 1/2-Cent Infrastructure Surtax	Debt service payments on bonds; new roads and sidewalks (when funds are available).	\$877,000
			\$5,191,400

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-FY2023		To:		
From:	General Fund	General Capital Projects	Beaches Energy	Total
General Fund				
Street maintenance heavy equipment		\$100,000		
Citywide sidewalk maintenance and construction		\$200,000		
Dune walkover replacement		\$200,000		
Parks maintenance and heavy equipment		\$200,000		
Radio system replacements		\$200,000		
Major building systems replacements		\$250,000		
Police vehicle reserve		\$300,000		
Partial funding for ERP project		\$500,000		
Partial funding for information technology major replacements		\$500,000		
Building renovations resulting from space needs analysis		\$750,000		
Total:		\$3,200,000		\$3,200,000
Local Option Gas Tax				
Partial funding for street maintenance	\$372,000			\$372,000
Community Development Block Grant				
Funding for Carver Center and utility assistance programs	\$142,000			\$142,000
Beaches Energy Services				
Return on investment	\$3,680,146			\$3,680,146
Partial funding for information technology major replacements		\$75,000		\$75,000
Partial funding for building system replacements		\$108,000		\$108,000
Natural Gas Fund				
Return on investment	\$115,249			\$115,249
Repay advance for construction of natural gas system			\$162,097	\$162,097
Water & Sewer Fund				
Partial funding for information technology major replacements		\$45,000		\$45,000
Partial funding for building system replacements		\$81,000		\$81,000
Lease Facilities				
Partial funding for building system replacements		\$15,000		\$15,000
Funding for IT equipment reserve		\$75,000		\$75,000
Information Services Internal Service Fund				
Partial funding for time-keeping technology replacements		\$50,000		\$50,000
Human Resources Internal Service Fund				
Partial funding for time-keeping technology replacements		\$20,000		\$20,000
	\$4,309,395	\$3,669,000	\$162,097	\$8,140,492



Capital Improvement Plan: FY2023-2027

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/April, 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: FY2023-2027

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 181
Administration & Finance	Page 182
Beaches Energy Services	Page 190
Community Redevelopment Agency	Page 215
Information Services	Page 226
Parks & Recreation	Page 233
Police	Page 242
Public Works	Page 248

Capital Improvement Plan: FY2023-2027

CIP Summary, All Departments

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
001 - General Fund	207,000	237,000	220,000	200,000	135,000	999,000
130 - Convention Development	300,000	300,000	300,000	300,000	300,000	1,500,000
150 - Local Option Gas Tax	310,000	310,000	310,000	310,000	310,000	1,550,000
151 - Infrastructure Surtax	870,000	870,000	7,570,000	820,000	820,000	10,950,000
181 - Downtown Tax Increment	25,252,850	7,712,775	3,055,000	2,800,000	6,177,450	44,998,075
182 - Southend Tax Increment	7,875,000	850,000	10,500,000	584,000	5,136,000	24,945,000
190 - American Rescue Plan Act	4,500,000					4,500,000
315 - General Capital Projects	4,207,400	8,033,037	5,644,278	1,425,868	2,063,190	21,373,773
317 - Infrastructure Capital Projects	777,150	302,225			1,122,550	2,201,925
410 - Electric Utility	10,138,890	9,754,307	12,110,736	9,969,178	13,539,677	55,512,788
411 - Natural Gas	155,000	160,000	165,000	170,000	176,000	826,000
420 - Water & Sewer Utility	3,963,800	4,669,064	2,159,336	4,389,616	4,834,856	20,016,672
423 - Stormwater Utility	3,522,308	4,633,000	1,595,000	1,109,462	2,522,077	13,381,847
430 - Sanitation			300,000			300,000
440 - Golf Course	285,000	195,000	100,000	225,000	101,000	906,000
541 - Meter Service			40,000	40,000	140,000	220,000
Grand Total	62,364,398	38,026,408	44,069,350	22,343,124	37,377,800	204,181,080

Expenses	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Administration & Finance	1,723,500	3,615,000	4,310,000	215,000	160,000	10,023,500
Beaches Energy Services	10,280,000	9,900,000	12,301,000	10,164,000	13,834,000	56,479,000
Community Redevelopment Agency	34,847,308	8,865,000	20,055,000	3,698,462	14,663,077	82,128,847
Information Services	1,015,000	1,831,000	414,600	168,000	844,000	4,272,600
Parks & Recreation	1,815,000	1,087,000	740,000	660,000	596,000	4,898,000
Police	541,590	1,218,408	578,750	582,662	385,723	3,307,133
Public Works	12,142,000	11,510,000	5,670,000	6,855,000	6,895,000	43,072,000
Grand Total	62,364,398	38,026,408	44,069,350	22,343,124	37,377,800	204,181,080

Capital Improvement Plan: FY2023-2027

Administration and Finance

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
001 - General Fund	90,000		35,000	55,000		180,000
315 - General Capital Projects	1,633,500	3,615,000	4,275,000	160,000	160,000	9,843,500
Grand Total	1,723,500	3,615,000	4,310,000	215,000	160,000	10,023,500

Expenses	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Fire Marshal						
Vehicle replacement program	55,000			55,000		110,000
Fire Marshal Total	55,000			55,000		110,000
Planning & Development						
Vehicle replacement program	35,000		35,000			70,000
Planning & Development Total	35,000		35,000			70,000
Finance - Utility Billing						
Major equipment replacements	58,500					58,500
Finance - Utility Billing Total	58,500					58,500
Finance - Property & Procurement						
Major bldg. systems repairs/replacements	925,000	365,000	425,000	110,000	110,000	1,935,000
Major bldg. systems repairs/replacements (not capital)	50,000	50,000	50,000	50,000	50,000	250,000
Building renovations resulting from space needs assessment	600,000	3,200,000	3,800,000			7,600,000
Finance - Property & Procurement Total	1,575,000	3,615,000	4,275,000	160,000	160,000	9,785,000
Grand Total	1,723,500	3,615,000	4,310,000	215,000	160,000	10,023,500

Capital Improvement Plan: FY2023-2027

Project Title: Vehicle Replacement Program

Department/Division: Administration, Finance, Planning

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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	FY2023	FY2024	FY2025	FY2026	FY2027
Administration Fire Marshal	709	2011	Chevy Tahoe 4x4	\$55,000				
Planning Building Inspection	401	2015	Jeep Patriot 4x4	\$35,000				
Planning Code Enforcement	405	2014	Jeep Patriot			\$35,000		
Administration Fire Marshal	716	2016	Ford F150 pickup 4x4				\$55,000	
			Totals	\$90,000	\$0	\$35,000	\$55,000	\$0

Vehicle Replacement Summary by Funding Source:

Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$90,000		\$35,000	\$55,000		\$180,000
Total	\$90,000	\$0	\$35,000	\$55,000	\$0	\$180,000

Capital Improvement Plan: FY2023-2027

Project Title: Utility Billing – Major Equipment Replacement Program

Department/Division: Finance/Utility Billing

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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.

The maintenance agreement for the postage equipment will not be supported beyond FY2022, due to the availability of parts. The life expectancy of this piece of equipment is five years and we are entering our sixth year of use.

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

	FY2023	FY2024	FY2025	FY2026	FY2027
Beginning Balance	\$160,079	\$101,579	\$101,579	\$101,579	\$101,579
Deposits	\$0	\$0	\$0	\$0	\$0
Est. Available Balance	\$160,079	\$101,579	\$101,579	\$101,579	\$101,579
Withdrawals:					
Postage Mailing System (iX7 Series)	\$8,500				
Cash receipt printers, credit card processors, and check imagers compatible with new ERP system	\$50,000				
Est. Balance, end of year	\$101,579	\$101,579	\$101,579	\$101,579	\$101,579

**Project re-budgeted from FY2022 CIP*

Capital Improvement Plan: FY2023-2027

Project Title: Major Building Maintenance Projects

Department/Division: Finance/Property & Procurement

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

The Property and Procurement Division (PPD) is responsible for the management and maintenance of the following City-owned properties. Additionally, PPD supports the Electric, Public Works and Golf Course with major building envelope projects as needed.

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	Wingate Park Facilities	277 S. Penman Rd
15	Tennis Center	218 16 th Avenue South
16	Ocean Front Restrooms	2 nd Avenue North 5 th Avenue North Oceanfront Park
17	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: FY2023-2027

Building maintenance projects are primarily grouped into four categories:

- Major building systems – these are Mechanical (HVAC), Electrical and Plumbing.
- Building envelope – Roofing, Waterproofing, Exterior walls (doors and windows), Insulation, Indoor Air Quality.
- Life safety and ADA compliance – Fire alarm, Fire sprinkler, Fire suppression, Security systems, Access control
- Maintenance renovations, modifications and improvements - Drywall, suspended ceilings, painting, flooring, modular furniture, signage and other items not considered routine maintenance repairs.

At any moment a project or projects may leap frog others depending on urgency, risk exposure or need. The completion of said project(s) is also determined by the availability of funds.

MAJOR BUILDING SYSTEM PROJECTS

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.

Fuel Master System: The current fuel master software system was installed in 2013. This system tracks fuel consumption by authorized vehicle and user. The software is reaching its end of life and newer technology provides more automated data analytic capabilities. The replacement of this system is intended to align with the ERP 2.0 Asset Management system replacement. Estimated cost is \$20,000 for software plus \$350 per vehicle for additional diagnostic metrics which could be phased in over time. (FY2025)

BUILDING ENVELOPE PROJECTS

Roofing Repairs/Replacements: Improvements include façade sealant joint repairs, façade replacement, roof waterproofing, and full roof replacement for the upkeep and preservation of facility roof systems to support the City's mission.

LIFE SAFETY AND ADA COMPLIANCE PROJECTS

Fire Sprinkler System at Police Building: This system was installed when the building was constructed in 1998. Recent inspections found microbial induced corrosion causing the system to leak. Because the corrosion is extensive, the existing dry system needs to be replaced. The replacement will be a new dry system to protect the attic space and a new wet system to protect the floor space. Estimated cost is \$380,000. (FY2023)

Fire Alarm Panel: The fire alarm panel at the Police Building is reaching the end of its useful life and will need to be replaced. Estimated cost to replace is \$50,000. (FY2023)

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

Capital Improvement Plan: FY2023-2027

Jacksonville Beach buildings. The approximate cost is \$40,000. Re-budgeted from FY2022 to follow the Space Needs and Proximity card projects. (FY2023)

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.

Carver Center: Install cameras inside and outside the facility. The new cameras will integrate with 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 \$81,000. (This may be eligible for ARPA Grant Funding)

BUILDING MAINTENANCE PROJECTS

Painting - 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.

Minor Electrical, HVAC, Painting, and Plumbing Repairs: Projects that keep the facility or asset in efficient operating condition, preserves the condition of the property, or restores property to a sound state after prolonged use to support the City's mission.

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

Capital Improvement Plan: FY2023-2027

General Capital Projects Fund – Building Maintenance Reserve Funding Progress:

	FY2023	FY2024	FY2025	FY2026	FY2027
Est. Balance, beginning of year	1,421,454	900,454	939,454	918,454	1,212,454
Deposits	454,000	454,000	454,000	454,000	454,000
Est. Available Balance	1,875,454	1,354,454	1,393,454	1,372,454	1,666,454
Major Building Systems					
HVAC Replacements	80,000	50,000	50,000	50,000	50,000
Fuel Master System			25,000	10,000	10,000
Building Envelope					
Roofing					
Repairs/Replacements	325,000	265,000	300,000		
Life Safety and ADA Compliance					
Fire Sprinkler - Police Building	380,000				
Fire Alarm Panel - Police Building	50,000				
Access Control Software and Lock Rekeying*	40,000				
Physical Facility Security	50,000	50,000	50,000	50,000	50,000
Subtotal Capital	925,000	365,000	425,000	110,000	110,000
Maintenance Projects					
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	\$900,454	\$939,454	\$918,454	\$1,212,454	\$1,506,454

*Project re-budgeted from 2022 to coordinate with projects resulting from the space needs analysis.

Capital Improvement Plan: FY2023-2027

Project Title: Building Renovations Resulting from Space Needs Assessment

Department/Division: Finance/Property & Procurement

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 and the plans delivered by the design consultant.

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

	FY2023	FY2024	FY2025	FY2026	FY2027
Est. Balance, beginning of year	2,250,000	2,400,000	3,150,000	0	0
Deposits	750,000	3,950,000	650,000		
Est. Available Balance	3,000,000	6,350,000	3,800,000	0	0
Design and Engineering Work	600,000				
Operations & Maintenance Building		2,800,000			
Meter Shop		400,000			
City Hall			1,800,000		
Police Building			2,000,000		
Est. Balance, end of year	\$2,400,000	\$3,150,000	\$0	\$0	\$0

Capital Improvement Plan: FY2023-2027

Beaches Energy Services

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
410 - Electric Utility	10,125,000	9,740,000	12,096,000	9,954,000	13,518,000	55,433,000
411 - Natural Gas	155,000	160,000	165,000	170,000	176,000	826,000
541 - Meter Service			40,000	40,000	140,000	220,000
Grand Total	10,280,000	9,900,000	12,301,000	10,164,000	13,834,000	56,479,000

Expenses	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Engineering						
Vehicle replacement program						0
Advanced smart grid infrastructure	320,000	330,000	341,000	292,000	301,000	1,584,000
BES/City communication infrastructure	443,000	458,000	413,000	427,000	516,000	2,257,000
Engineering Total	763,000	788,000	754,000	719,000	817,000	3,841,000
Construction & Maintenance						
Vehicle replacement program		600,000	500,000	900,000		2,000,000
Storage structure						0
Construction & Maintenance Total		600,000	500,000	900,000		2,000,000
Electric Capital Projects						
Infrastructure to support system growth & maint.	1,847,000	1,727,000	1,782,000	1,838,000	2,396,000	9,590,000
Major replacement projects	2,467,000	2,514,000	2,563,000	2,612,000	2,663,000	12,819,000
Electric Capital Projects Total	4,314,000	4,241,000	4,345,000	4,450,000	5,059,000	22,409,000
System Operations						
Outage management system	228,000	310,000	400,000			938,000
Outage management system (not capital)	86,000	90,000	94,000	98,000	102,000	470,000
Regulatory cyber & physical security	103,000	107,000	111,000	115,000	119,000	555,000
Building renovations	26,000					26,000
System Operations Total	443,000	507,000	605,000	213,000	221,000	1,989,000
Relay / Substations						
Vehicle replacement program					150,000	150,000
Substation 26kV breaker & relay upgrades		455,000		597,000	484,000	1,536,000
Substation capacitor bank upgrades		43,000		45,000		88,000
Substation battery bank replacement		60,000	63,000	67,000	69,000	259,000
Substation transformers	1,815,000	309,000	3,547,000	328,000	4,579,000	10,578,000
Motor switch replacement		253,000				253,000
Transmission line protective relay upgrades	266,000	274,000		282,000		822,000
Transformer differential protective relay upgrade	247,000	259,000	270,000	278,000		1,054,000
230kV & 138kV circuit breaker upgrades	385,000					385,000
Equipment storage and covered parking						0
Relay / Substations Total	2,713,000	1,653,000	3,880,000	1,597,000	5,282,000	15,125,000
Transmission						
Transmission line hardware renewal & replacement	1,168,000	1,204,000	1,241,000	1,279,000	1,318,000	6,210,000
Transmission Total	1,168,000	1,204,000	1,241,000	1,279,000	1,318,000	6,210,000
Regulatory Compliance						
Regulatory compliance plan	21,000	22,000	23,000	24,000	25,000	115,000
Regulatory compliance plan (not capital)	703,000	725,000	748,000	772,000	796,000	3,744,000
Regulatory Compliance Total	724,000	747,000	771,000	796,000	821,000	3,859,000
Natural Gas Fund						
Natural gas distribution system	155,000	160,000	165,000	170,000	176,000	826,000
Natural Gas Fund Total	155,000	160,000	165,000	170,000	176,000	826,000
Meter Division						
Vehicle replacement program			40,000	40,000	140,000	220,000
Meter Division Total			40,000	40,000	140,000	220,000
Grand Total	10,280,000	9,900,000	12,301,000	10,164,000	13,834,000	56,479,000

Capital Improvement Plan: FY2023-2027

Project Title: Vehicle Replacement Program

Department/Division: Beaches Energy Services / All Divisions

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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	FY2023	FY2024	FY2025	FY2026	FY2027
C&M	214	2014	40ft Bucket Truck 4X4		\$300,000			
C&M	238	2014	40ft Bucket Truck 4X4		\$300,000			
C&M	254	2015	Freightliner C5045			\$450,000		
C&M	284	2015	Chevy 2500 4WD			\$50,000		
Meter	293	2015	Chevy 1500 4WD			\$40,000		
C&M	205	2016	Chevy Silverado 2500 4X4				\$50,000	
C&M	212	2016	55ft Bucket Truck 4X4				\$350,000	
C&M	219	2016	Chevy Silverado 2500 4X4				\$50,000	
C&M	237	2016	Freight M2-106 4X4				\$450,000	
Meter	287	2016	GMC Sierra 1500 4X4				\$40,000	
Relay	217	2017	Ford E-250					\$50,000
Relay	271	2017	Ford E-350					\$50,000
Relay	291	2017	Ford F-350					\$50,000
Meter	280	2017	Ford F-150					\$50,000
Meter	247	2017	GMC Sierra					\$40,000
Meter	294	2017	Chevy 1500					\$50,000
Totals					\$600,000	\$540,000	\$940,000	\$290,000

Vehicle Replacement Summary:

Division	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Relay & Substation					\$150,000	\$150,000
Construction & Maintenance		\$600,000	\$500,000	\$900,000		\$2,000,000
Meter Services			\$40,000	\$40,000	\$140,000	\$220,000
Total		\$600,000	\$540,000	\$940,000	\$290,000	\$2,370,000

Capital Improvement Plan: FY2023-2027

Project Title: Advanced Smart Grid Infrastructure

Department/Division: Beaches Energy Services / Engineering

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 are researching opportunities that will increase reliability and/or reduce outage duration. We plan to purchase smart automated devices to be placed in strategic locations. These devices can restore large sections of customers remotely in a very short amount of time. These smart devices will also collect valuable data that will assist in predicting potential pending failures before they occur allowing us to schedule repairs which will reduce unplanned outages. The cost of each device is estimated to be around \$50,000 for overhead switches and \$100,000 - \$115,000 for padmount switchgears. We intend to install approximately 2-5 smart devices each year until they are installed throughout our system.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Smart Switching Devices (5 units)	\$266,000	\$274,000	\$283,000	\$292,000	\$301,000	\$1,416,000
Sensors	\$54,000	\$56,000	\$58,000			\$168,000
Total	\$320,000	\$330,000	\$341,000	\$292,000	\$301,000	\$1,584,000

Capital Improvement Plan: FY2023-2027

Project Title: BES/City Communication Infrastructure

Department/Division: Beaches Energy Services / Engineering

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

Beaches Energy along with the City desires to build an information, communication, and technology infrastructure (ICT) 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, utilizing and expanding the existing Fluid Mesh wireless backhaul, and provide the end point communication system.

Ultimately, BES is 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	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Fiber Infrastructure Expansion	\$220,000	\$227,000	\$234,000	\$242,000	\$250,000	\$1,173,000
Upgrading Existing Fluid Mesh System	\$56,000	\$58,000			\$75,000	\$189,000
Expanding Fluid Mesh System	\$56,000	\$58,000	\$60,000	\$62,000	\$64,000	\$300,000
Electric Distribution Communication System	\$111,000	\$115,000	\$119,000	\$123,000	\$127,000	\$595,000
Total	\$443,000	\$458,000	\$413,000	\$427,000	\$516,000	\$2,257,000

Capital Improvement Plan: FY2023-2027

Project Title: Infrastructure to Support System Growth and Maintenance

Department/Division: Beaches Energy Services / Capital Improvements

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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.
- **Dusk to Dawn Lights (New and replacement materials):** As of September 30, 2021, BES rental and public dusk to dawn lights maintained by Beaches Energy total 5,649.
- **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.
- **Streetlight Conversion:** Convert existing streetlights to LED dusk to dawn lights for public and rental use. Manufacturers have been systematically ending production of our current standards and so Beaches Energy will need to begin the conversion process.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Transformers	\$900,000	\$750,000	\$773,000	\$797,000	\$821,000	\$4,041,000
Electric Meters	\$73,000	\$76,000	\$79,000	\$82,000	\$85,000	\$395,000
Streetlights	\$215,000	\$222,000	\$229,000	\$236,000	\$244,000	\$1,146,000
Residential and Commercial	\$461,000	\$475,000	\$490,000	\$505,000	\$521,000	\$2,452,000
Trouble Calls and Miscellaneous	\$198,000	\$204,000	\$211,000	\$218,000	\$225,000	\$1,056,000
Streetlight Conversion					\$500,000	\$500,000
Total	\$1,847,000	\$1,727,000	\$1,782,000	\$1,838,000	\$2,396,000	\$9,590,000

Capital Improvement Plan: FY2023-2027

Project Title: Major Replacement Projects

Department/Division: Beaches Energy Services / Capital Improvements

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 consistently maintain and upgrade its substations, transmission facilities, and distribution facilities.

Funding Source: Beaches Energy Services Operating Revenues

2023

Overhead to Underground Conversion (Arden Way and Tanglewood Road Area - Phase 1A) - \$1,000,000: Convert existing wood pole lines to underground along Arden Way and Tanglewood Road
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2024

Overhead to Underground Conversion (Arden Way and Tanglewood Road Area - Phase 1B) - \$500,000: Replace existing wood pole lines with underground lines.

Overhead to Underground Conversion (Area West of Penman Road between 2nd Avenue North and 12th Avenue North - Phase 2A) - \$500,000: Replace existing wood pole lines with underground lines.

2025

Overhead to Underground Conversion (Area West of Penman Road between 2nd Avenue North and 12th Avenue North – Phase 2B) - \$1,000,000: Replace existing wood pole lines with underground lines.
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2026

Overhead to Underground Conversion (Area East of Penman Road between 13th Avenue North and 20th Avenue North - Phase 3A) - \$1,000,000: Replace existing wood pole lines with underground lines.

2027

Overhead to Underground Conversion (Area East of Penman Road between 13th Avenue North and 20th Avenue North - Phase 3B) - \$500,000: Replace existing wood pole lines with underground lines.

Overhead to Underground Conversion (Area East of Penman Road between 8th Avenue North and 13th Avenue North - Phase 4A) - \$500,000: Replace existing wood pole lines with underground lines.

Capital Improvement Plan: FY2023-2027

Beyond 5th year

Overhead to Underground Conversion (Butler to Guana Feeders Phases 1A-3A) - TBD: Convert overhead lines along powerline easement to underground. This will start at Solana Road going north along powerline easement.

While the annual Capital Improvement Plan does not list projects beyond five years, the size, scope and cost for this particular project warrant advanced notice.

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: FY2023-2027

Summary of Major Replacement Projects:

Storm Hardening Plan	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Overhead to Underground Conversion (Arden Way & Tanglewood Road – Phase 1A)	\$1,000,000					\$1,000,000
Overhead to Underground Conversion (Arden Way and Tanglewood Road – Phase 1B)		\$500,000				\$500,000
Overhead to Underground Conversion (Area West of Penman Road between 2nd Avenue North & 12th Avenue North - Phase 2A)		\$500,000				\$500,000
Overhead to Underground Conversion (Area West of Penman Road between 2nd Avenue North & 12th Avenue North - Phase 2B)			\$1,000,000			\$1,000,000
Overhead to Underground Conversion (Area East of Penman Road between 13th Avenue North & 20th Avenue North - Phase 3A)				\$1,000,000		\$1,000,000
Overhead to Underground Conversion (Area East of Penman Road between 13th Avenue North & 20th Avenue North - Phase 3B)					\$500,000	\$500,000
Overhead to Underground Conversion (Area East of Penman Road between 8th Avenue North & 13th Avenue North - Phase 4A)					\$500,000	\$500,000
Subtotal	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$5,000,000

Capital Improvement Plan: FY2023-2027

Annual Projects	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Convert Overhead Lines to Underground	\$219,000	\$226,000	\$233,000	\$240,000	\$248,000	\$1,166,000
Cable Replacement Plan *	\$621,000	\$640,000	\$660,000	\$680,000	\$701,000	\$3,302,000
Distribution Renewal and Replacement Plan	\$115,000	\$119,000	\$123,000	\$127,000	\$131,000	\$615,000
Distribution Automation Plan	\$115,000	\$119,000	\$123,000	\$127,000	\$131,000	\$615,000
Switch Gear Replacement	\$170,000	\$176,000	\$182,000	\$188,000	\$194,000	\$910,000
Electric Relocations Required by FDOT and Public Works Relocation Projects	\$227,000	\$234,000	\$242,000	\$250,000	\$258,000	\$1,211,000
Subtotal	\$1,467,000	\$1,514,000	\$1,563,000	\$1,612,000	\$1,663,000	\$7,819,000
Total - Major Replacement Projects	\$2,467,000	\$2,514,000	\$2,563,000	\$2,612,000	\$2,663,000	\$12,819,000

*Cable Replacement Plan Priority Areas:

FY2023 – Marsh Landing Parkway – Linkside

FY2024 – Harbour View Drive

FY2025 – Marsh Landing - Kingfisher Drive, Royal Tern Road

FY2026 – Sea Winds Lake

FY2027 – PGA Tour Blvd

Capital Improvement Plan: FY2023-2027

Project Title: Outage Management System

Department/Division: Beaches Energy Services / System Operations

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

In FY2020, Beaches Energy completed the implementation of phases 1, 2 and 3 of its outage management system. This consisted of installing an outage management system named Responder, a graphic work design solution and an 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 change of state (ON/OFF), 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: Integrate with the current or future Customer Information System (CIS). This will automate the update to the outage management software with current customer information. Currently this is a manual process.

Mobile Deployment Solution: Implement a solution that allows outage tickets to be assigned to field crews and for information to be sent back remotely.

Anticipating that the existing OMS will need to be upgraded in FY2025.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
CIS	\$125,000					\$125,000
External Communication	\$103,000	\$52,000				\$155,000
Mobile Deployment		\$258,000				\$258,000
OMS Upgrade			\$400,000			\$400,000
Total	\$228,000	\$310,000	\$400,000			\$938,000

Future Operating Budget Impact:

	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Small Utility License ELA+	\$53,000	\$55,000	\$57,000	\$59,000	\$61,000	\$285,000
SBS AUD Licensing	\$14,000	\$15,000	\$16,000	\$17,000	\$18,000	\$80,000
Software Maint. for Customer Interface	\$19,000	\$20,000	\$21,000	\$22,000	\$23,000	\$105,000
Total	\$86,000	\$90,000	\$94,000	\$98,000	\$102,000	\$470,000

Capital Improvement Plan: FY2023-2027

Project Title: Regulatory Cyber & Physical Security

Department/Division: Beaches Energy Services / Regulatory Compliance

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Cyber & Physical Security	\$103,000	\$107,000	\$111,000	\$115,000	\$119,000	\$555,000

Capital Improvement Plan: FY2023-2027

Project Title: Renovations at System Operations Building

Department/Division: Beaches Energy Services / System Operations

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 and controlling of the entire BES electric service area and for communicating with the bulk electric system as a whole.

During storm events we typically 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 four people.

The original building design has the accommodations for only two bathrooms. During times of emergency or weather events we have approximately 20-25 people utilizing these facilities. In addition, the staff that is in their rest period have to sleep on the floor. The kitchen area is outdated and is not designed for the additional staffing of this size.

Improvements needed are to add at least one 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 and cabinets which will allow for food service for a group of that size. We currently have a 30 gallon electric water heater and the kitchen appliances are fed by propane even though we have natural gas service to the building. The kitchen needs commercial grade cooking equipment and the building needs new flooring. A bunk room is also needed as well as the interior and exterior paint.

The propane tank needs to be removed due to it being a possible target for physical attacks which would cause extreme damage to the building structure.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
System Operations Building Remodel	\$26,000					\$26,000

Capital Improvement Plan: FY2023-2027

Project Title: Substation 26kV Breaker & Relay Upgrades

Department/Division: Beaches Energy Services / Substation Distribution

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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. These breakers and relays have reached their life expectancy and need to be replaced.

FY2024 Circuit Numbers – Jacksonville Beach Substation: 501, 502, 503, 504, 505, 506

FY2026 Circuit Numbers – Penman Substation: 551, 552, 553, 556, 557, 558

FY2027 Circuit Numbers – Jacksonville Beach: 5T1, 5T2, 5T1T2, 5C1, 5C2

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Engineering and Testing		\$106,000		\$140,000	\$113,000	\$359,000
26kV Circuit Breakers & Relays		\$224,000		\$293,000	\$238,000	\$755,000
Construction		\$125,000		\$164,000	\$133,000	\$422,000
Total		\$455,000		\$597,000	\$484,000	\$1,536,000

Project estimates for the Penman Substation may change based on further fieldwork and due diligence.

Capital Improvement Plan: FY2023-2027

Project Title: Substation Capacitor Bank Upgrades

Department/Division: Beaches Energy Services / Substation Distribution

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 BES to maintain a system power factor according to the transmission agreement with Florida Power and Light. In order to comply, 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.

FY2024 – Jacksonville Beach Substation

FY2026 – Butler Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Jacksonville Beach Substation		\$43,000				\$43,000
Butler Substation				\$45,000		\$45,000
Total		\$43,000		\$45,000		\$88,000

Capital Improvement Plan: FY2023-2027

Project Title: Substation Battery Bank Replacement

Department/Division: Beaches Energy Services / Substation Distribution

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

Battery banks serve as a backup power source for DC (direct current) protection and 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 12-20 years. BES is taking a proactive approach and recommends replacing Battery Banks at 15 years of age to prevent equipment failure.

FY2024 – Jacksonville Beach Substation

FY2025 – Guana Substation

FY2026 – Penman Substation

FY2027 – Butler Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Jacksonville Beach		\$60,000				\$60,000
Guana			\$63,000			\$63,000
Penman				\$67,000		\$67,000
Butler					\$69,000	\$69,000
Total		\$60,000	\$63,000	\$67,000	\$69,000	\$259,000

Capital Improvement Plan: FY2023-2027

Project Title: Substation Transformers

Department/Division: Beaches Energy Services / Substation Distribution

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

As part of Beaches Energy's operational strategic planning process, substation transformer replacements were identified as the number one priority. Many of our substation transformers will be older than 40 years, and some closer to 50 years, in service at the proposed schedule of replacement. Past experiences at BES reinforce the need for redundant substation transformers as well as planned transformer replacements. The advantage of redundant transformers is especially critical during contingencies and emergency situations for switching feeders and customer loads to address system disturbances and outages. This has become more critical today as the supply chain has made the lead times much greater due to the pandemic and other factors.

Our first targeted replacement is the Ft. Diego TR-1 due to its maintenance history and length of service. This transformer has been in continuous service since 1982. However, a planned 50/56 MVA replacement power transformer could be "plugged-in" to replace any one of Beaches Energy's 10 distribution substation power transformers since we are 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 estimated at one year or greater. Once the first of the original three transformers is replaced, BES intends to follow suit with the remaining transformers per our substation replacement schedule.

The Engineering and Construction and Maintenance Divisions will evaluate which transformer will be replaced.

FY2023 – Ft Diego Substation T1
FY2024 – Jax Beach Substation T1 Engineering/Design
FY2025 – Jax Beach Substation T1
FY2026 – Sampson Substation T1 Engineering/Design
FY2027 – Sampson Substation T1

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
50/56 MVA Power Transformer	\$1,300,000		\$3,000,000			\$4,300,000
250 MVA Power Transformer					\$4,000,000	\$4,000,000
Engineering, Testing & Commissioning	\$129,000		\$137,000		\$145,000	\$411,000
Construction	\$386,000		\$410,000		\$434,000	\$1,230,000
Engineering/Design		\$309,000		\$328,000		\$637,000
Total	\$1,815,000	\$309,000	\$3,547,000	\$328,000	\$4,579,000	\$10,578,000

Capital Improvement Plan: FY2023-2027

Project Title: Motor Switch Replacement

Department/Division: Beaches Energy Services / Substation Distribution

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 our 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.

FY2024 – Jacksonville Beach Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Jacksonville Beach Circuit Switcher Engineering and Testing		\$88,000				\$88,000
Jacksonville Beach MOS Replacement		\$165,000				\$165,000
Total		\$253,000				\$253,000

Capital Improvement Plan: FY2023-2027

Project Title: Transmission Line Protective Relay Upgrades

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

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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.

Penman substation has been added to the FY2026 schedule. Due to current design standards, original design issues have been identified and need addressing. These microprocessor relays are over twenty years old and upgrades are necessary for better system coordination.

BES, 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.

FY2023 – Sampson Substation (to JEA-Switzerland Substation Line 924)

FY2024 – Jacksonville Beach Substation (to Butler Substation Line 802)

FY2026 – Penman Substation (Line 800)

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Sampson 230kV 924 Line	\$133,000					\$133,000
Sampson 230kV 924 Line Engineering and Testing	\$133,000					\$133,000
Jacksonville Beach Line 802		\$137,000				\$137,000
Jacksonville Beach Line 802 Engineering and Testing		\$137,000				\$137,000
Penman Line 800				\$141,000		\$141,000
Penman Line 800 Engineering and Testing				\$141,000		\$141,000
Total	\$266,000	\$274,000		\$282,000		\$822,000

Capital Improvement Plan: FY2023-2027

Project Title: Transformer Differential Protective Relay Upgrades

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

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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.

Penman substation has been added to the FY2026 schedule. Due to current design standards, original design issues have been identified and need addressing. These microprocessor relays are over 20 years old and upgrades are necessary for better system coordination.

BES, 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.

FY2023 – Sampson 230kV Transformer TR-1 Differential Relaying
FY2024 – Jacksonville Beach 138kV Transformer TR-1 Differential Relaying
FY2025 – Penman T1 & T2 Differential Relaying Engineering
FY2026 – Penman T1 & T2 Construction

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Sampson TR-1	\$141,000					\$141,000
Sampson TR-1 Engineering & Testing	\$106,000					\$106,000
Jacksonville Beach TR-1		\$149,000				\$149,000
Jacksonville Beach TR-1 Engineering and Testing		\$110,000				\$110,000
Penman Transformer			\$157,000	\$162,000		\$319,000
Penman Engineering and Testing			\$113,000	\$116,000		\$229,000
Total	\$247,000	\$259,000	\$270,000	\$278,000		\$1,054,000

Capital Improvement Plan: FY2023-2027

Project Title: 230kV and 138kV Circuit Breaker Upgrades

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

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

There is one 138kV breaker at Fort Diego substation nearing 30 years old. Additionally, there are two 138kV breakers and one 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.

FY2023 – Sampson Circuit Breakers: 8W85, 805N & 805NT1

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Engineering, Testing & Commissioning	\$80,000					\$80,000
138kV Circuit Breakers	\$130,000					\$130,000
230kV Circuit Breaker	\$100,000					\$100,000
Construction	\$75,000					\$75,000
Total	\$385,000					\$385,000

Capital Improvement Plan: FY2023-2027

Project Title: Transmission Line Hardware Renewal and Replacement

Department/Division: Beaches Energy Services / Substation Transmission

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

Some line sections of the transmission system are nearly 40 years old. In January 2020, all line sections were both visually inspected and inspected by infrared 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	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Hardware Renewal and Replacement	\$1,061,000	\$1,093,000	\$1,126,000	\$1,160,000	\$1,195,000	\$5,635,000
Engineering	\$107,000	\$111,000	\$115,000	\$119,000	\$123,000	\$575,000
Total	\$1,168,000	\$1,204,000	\$1,241,000	\$1,279,000	\$1,318,000	\$6,210,000

Capital Improvement Plan: FY2023-2027

Project Title: Regulatory Compliance Plan

Department/Division: Beaches Energy Services / Regulatory Compliance

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Cyber physical security	\$21,000	\$22,000	\$23,000	\$24,000	\$25,000	\$115,000
Consulting Fees	\$103,000	\$107,000	\$111,000	\$115,000	\$119,000	\$555,000
Centralized TOP	\$600,000	\$618,000	\$637,000	\$657,000	\$677,000	\$3,189,000
Total	\$724,000	\$747,000	\$771,000	\$796,000	\$821,000	\$3,859,000

Capital Improvement Plan: FY2023-2027

Project Title: Storage Structure

Department/Division: Beaches Energy Services / Construction and Maintenance

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 housed in the yard, exposed to the salt air and seasonal inclement weather.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Construction	TBD					TBD

Capital Improvement Plan: FY2023-2027

Project Title: Butler Substation Equipment Storage and Covered Parking

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

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

Originally built in 1992, the current parking/equipment covered storage is in need of replacing. A storage building with equipment coverage is a necessary upgrade to accommodate the current and future substation storage needs. Engineering and site evaluation at Butler Substation will be conducted to ensure the best plan available.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Construction	TBD					TBD

Capital Improvement Plan: FY2023-2027

Project Title: Natural Gas Distribution System

Department/Division: Beaches Energy Services / Natural Gas

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 have 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	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Capital Improvements	\$155,000	\$160,000	\$165,000	\$170,000	\$176,000	\$826,000

Capital Improvement Plan: FY2023-2027

Community Redevelopment Agency

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
151 - Infrastructure Surtax			6,500,000			6,500,000
181 - Downtown Tax Increment	25,252,850	7,712,775	3,055,000	2,800,000	6,177,450	44,998,075
182 - Southend Tax Increment	7,875,000	850,000	10,500,000	584,000	5,136,000	24,945,000
317 - Infrastructure Capital Projects	777,150	302,225			1,122,550	2,201,925
423 - Stormwater Utility	942,308			314,462	2,227,077	3,483,847
Grand Total	34,847,308	8,865,000	20,055,000	3,698,462	14,663,077	82,128,847

Expenses	FY2023	FY2024	FY2025	FY2026	FY2027	Total
DT Road & Associated Infrastructure Imp	22,000,000	2,425,000	8,675,000	2,000,000	6,500,000	41,600,000
DT Action Plan	3,615,000	5,225,000	750,000	750,000	750,000	11,090,000
DT Park Infrastructure Imp	300,000	300,000				600,000
DT CAPE Vehicles & Equipment	115,000	65,000	130,000	50,000	50,000	410,000
SE Road & Associated Infrastructure Imp	7,742,308	50,000	10,500,000	898,462	7,363,077	26,553,847
SE Park Infrastructure Imp	1,075,000	800,000				1,875,000
Grand Total	34,847,308	8,865,000	20,055,000	3,698,462	14,663,077	82,128,847

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 Southend. 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 Department. 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 Southend 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: FY2023-2027

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

Program Focus Area: Downtown District Public Infrastructure Improvements:

The initial focus of the CRA was the rejuvenation of the Downtown District. The redevelopment effort to date has been centered on improvements to the public infrastructure to facilitate private investments in the area. These projects are managed primarily by the Public Works Department.

Project Description and Reason Necessary:

Within the City there are roads, which need to be rebuilt because of deterioration caused by aging, compromise of the base and excess elevation due to many overlays. The degree of required rebuilding differs with the condition of each road. When roads are identified for reconstruction, Public Works reviews other utility and traffic systems (water, wastewater, stormwater, pavement and road base, sidewalk, etc.) in the right-of-way for prudent upgrades and repairs to maximize return on investment. Estimated planning costs are variable until project scope, design, bid advertisement and bid award are complete.

- **Phase 3B Project:** 2nd St. N. from Beach Boulevard to 6th Ave. N. will be designed (FY2024) and constructed at a future date.
- **Phase 3C Project 3:** Downtown Improvements include:
 1. Returning the 12th Ave. South sedimentation basin to permitted design and capacity including removal and disposal of sediment (\$2M); new/improved culverts under 9th Street South; new/improved culverts under Fairway Lane; new/improved culverts/bridge under the golf course cart path (\$2.5M).
 2. Pump station improvements including new/improved stormwater pumps, improved bar screens, improved sumps (\$1.75M);
 3. Downstream outfall improvements including clearing, widening, installing a concrete lining to the ditch channel from the control structure (weir) to the Intracoastal waterway (\$6.5M).
 4. Improvements to the Central Basin including concrete-capped sheet pile walls will be evaluated as a consideration of increasing size of the basin in an outlying year (FY2029) if it determined that this expansion is needed (\$9M).
- **Phase 3C Projects 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.
- **Phase 3D Project 6:** (City funded): Approximate design boundary consists of 3rd Street, 13th Avenue South, Street Ends, and 16th Avenue South (outside of, and adjacent to the south boundary of the Downtown Redevelopment District). The scope of work for these phases include improvements to sanitary sewer, water distribution, stormwater, roadways, alleys, and street ends throughout the area plus other identified ancillary public improvements throughout the area.

Capital Improvement Plan: FY2023-2027

- **Phase 3D Project 7:** (CRA funded): Approximate design boundary consists of 3rd Street, 9th Avenue North, Beach Street Ends, and 6th Avenue North (at the north end of the boundary of the Downtown Development District). The scope of work for this phase includes improvements to sanitary sewer, water distribution, stormwater, roadways, alleys, and street ends throughout the area plus other identified ancillary public improvements throughout the area.

Design phasing boundaries are currently:

Approximate Design Boundaries ⁽¹⁾				
	<u>North</u>	<u>South</u>	<u>West</u>	<u>East</u>
Phase 3C:				
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
Project 7	9 th Ave. N.	6 th Ave. N.	3 rd St.	Beach Street End
⁽¹⁾ The scope of downstream improvements have been based on the design consultant's stormwater modeling and 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 FY2020. The design was also completed in FY2020 for the non-ADA walkovers. \$500,000 per year is allocated for their construction in FY2021- 2026.
- **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.

Capital Improvement Plan: FY2023-2027

Project (Fund Source)	Phase	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Phase 3B (DT TIF)	Design		\$175,000				\$1,675,000
	Construct			\$1,500,000			
Phase 3C Project 3 Downstream Imp (DT TIF) City Portion (BJB)	Construct	\$3,722,850				\$5,377,450	\$12,750,000
Pump Station Imp (DT TIF) City Portion (BJB)		\$777,150	\$1,447,775			\$1,122,550	
			\$302,225				
Phase 3C (DT TIF)	Construct						\$16,000,000
Project 4 Project 5		\$8,250,000 \$7,750,000					
Phase 3D (BJB / INF SURTAX) Project 6	Construct			\$6,500,000			\$6,500,000
Phase 3D (DT TIF) Project 7	Design			\$175,000			\$1,675,000
	Construct				\$1,500,000		
Dune Walkovers - Non ADA (DT TIF)	Construct	\$500,000	\$500,000	\$500,000	\$500,000		\$2,000,000
Beach Outfalls (DT TIF)	Construct	\$1,000,000					\$1,000,000
	Total	\$22,000,000	\$2,425,000	\$8,675,000	\$2,000,000	\$6,500,000	\$41,600,000

Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	Total
DT TIF	\$21,222,850	\$2,122,775	\$2,175,000	\$2,000,000	\$5,377,450	\$32,898,075
BJB	\$777,150	\$302,225	\$6,500,000	\$0	\$1,122,550	\$8,701,925
Total	\$22,000,000	\$2,425,000	\$8,675,000	\$2,000,000	\$6,500,000	\$41,600,000

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: FY2023-2027

Project Title: *Community Redevelopment Agency – Downtown Redevelopment District Action Plan Implementation*

Program Focus Area: Downtown Action Plan Implementation and Management Plan

The Downtown Redevelopment Plan was amended in 2015 to add a Downtown Action Plan. The Action Plan was based on community input and developed to:

- Make downtown attractive to a variety of residents and visitors of all ages;
- Increase transportation and parking options, making it easier to get downtown;
- Make visitors feel safer; and
- Create a sense of place by adding design features that make downtown a unique and memorable destination.

Project Description and Reason Necessary:

The plan included a list of action items, which addressed additions or improvements in the use of public space and public amenities, art, signage and lighting. The combined effect would be an approved appearance, a stronger sense of place, and future opportunities to brand and market Jacksonville Beach.

On August 27, 2018, the CRA approved funding for Dix.Hite + Partners to develop the plans, specifications, construction documents and estimates of probable costs for the implementation of Downtown Action Plan for the following project elements:

- Art Master Plan
- Lighting Plan
- Bicycle Parking Area Plan
- Site Furnishings Plan
- Wayfinding/Signage Plan
- Pier Entryway Plan

Funding Source: Downtown Tax Increment Fund (181)

Items:	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Art Master Plan	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Lighting Master Plan	\$475,000	\$475,000				\$950,000
Wayfinding Signage	\$1,483,000					\$1,483,000
Pier Entry Plan	\$907,000					\$907,000
Latham Plaza Master Plan		\$4,000,000				\$4,000,000
Total	\$3,615,000	\$5,225,000	\$750,000	\$750,000	\$750,000	\$11,090,000

Capital Improvement Plan: FY2023-2027

Project Title: *Community Redevelopment Agency – Downtown Redevelopment District Landscape and Infrastructure Improvements*

Program Focus Area: Downtown District – Parks and Public Infrastructure Improvements

Strategic Plan Priorities, Goals and Objectives: Design, develop, and encourage use of an urban trail system that connects residents to parks, schools, commercial districts, and the beach (P2.G2.O2.)

Downtown Connectivity Corridors - \$600,000: This project includes connectivity corridors within the downtown redevelopment area that should provide safe non-motorized transport between neighborhoods, parks, commercial districts and the beach. 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.

Description	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Connectivity corridors	\$300,000	\$300,000				\$600,000
Total	\$300,000	\$300,000				\$600,000

Capital Improvement Plan: FY2023-2027

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

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

Strategic Plan Priorities, Goals and Objectives: Provide adequate public safety for all residents, businesses and visitors (P1.G1.11)

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. 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 Police Department conducted an assessment of its fleet in order to develop a comprehensive replacement plan. The Department proposed and the City Council approved, at its 3/7/2022 meeting, a planned useful life of eight (8) years for marked vehicles and 10 years for unmarked vehicles to better suit its needs and to ensure the optimal operating performance of its fleet.

The vehicle replacement schedule on pg. 44 reflects the newly adopted standard.

Capital Improvement Plan: FY2023-2027

Veh #	Year	Description	FY2023	FY2024	FY2025	FY2026	FY2027	Total
1475	2014	Chevrolet Impala	\$50,000					\$50,000
1477	2014	Chevrolet Impala	\$50,000					\$50,000
Quad 4	2018	Polaris Quad	\$15,000					\$15,000
1632	2016	Ford Taurus		\$50,000				\$50,000
Quad 5	2018	Polaris Quad		\$15,000				\$15,000
1785	2017	Ford Taurus			\$50,000			\$50,000
1786	2017	Ford Taurus			\$50,000			\$50,000
ATV 9	2020	Honda Pioneer			\$15,000			\$15,000
ATV 10	2020	Honda Pioneer			\$15,000			\$15,000
1805	2018	Ford Taurus				\$50,000		\$50,000
1968	2019	Ford Taurus					\$50,000	\$50,000
		Total	\$115,000	\$65,000	\$130,000	\$50,000	\$50,000	\$410,000

Funding Source: Community Redevelopment Agency (DT TIF)

Items:	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Downtown CAPE Vehicles	\$100,000	\$50,000	\$100,000	\$50,000	\$50,000	\$350,000
Downtown CAPE Quads	\$15,000	\$15,000				\$30,000
Downtown CAPE ATVs			\$30,000			\$30,000
Total	\$115,000	\$65,000	\$130,000	\$50,000	\$50,000	\$410,000

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

Capital Improvement Plan: FY2023-2027

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

Since the adoption of the Southend redevelopment plan in 1987, 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, 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.
- **Stormwater Piping and Roadway Improvements Project (Phase 4):** Additional design for America Avenue completed in FY2022. 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.
- **Stormwater/Roadway Improvements (Phase 5):**
 1. Roadway improvements include Marsh Landing Parkway, Isabella Boulevard from Jacksonville Drive to Osceola Avenue, and 34th Avenue South from Isabella Boulevard to dead end.
 2. Stormwater Improvements include South Basin Canal modifications including basin silt removal, pipe cleaning/rehabilitation, channel stabilization (\$2.25M).
 3. Pump Station improvements including new/improved pumps; stairs; channels to wet wells; improved bar screens; electrical; lighting; fencing and security improvements (\$1.25M).
 4. Downstream outfall improvements, including downstream silt removal, pipe cleaning/rehabilitation and channel stabilization. (\$10.5M)
- **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.

Capital Improvement Plan: FY2023-2027

Project (Fund Source)	Phase	FY2023	FY2024	FY2025	FY2026	FY2027	Total
South Beach Parkway Road Imps (Phase 3): Ocean Terrace Pond*	Construct					\$1,000,000	\$1,000,000
Stormwater/Road Imps (Phase 4) - America Ave (Phase 2 of Ocean Terrace)	Design Construct	\$1,500,000					\$1,500,000
Stormwater/Road Imps (Phase 5) – Marsh Landing Parkway, Isabella Blvd from Jacksonville Dr to Osceola Ave. and 34 th Avenue South from Isabella Blvd. to dead-end	Construct (CRA) Construct (City)	\$1,750,000 \$942,308					\$2,692,308
South Basin Stormwater Outfall Channel Imps (Phase 5) – South Basin Pump Station Improvements, Silt Removal, Pipe Cleaning/Rehab and Channel Stabilization	Design Construct	\$50,000 \$1,250,000 \$2,250,000	\$50,000				\$14,100,000
Stormwater/Reuse Imps (Phase 6) – Osceola Avenue from South Beach Parkway to Sandra Drive and Osceola Pond modifications	Design (CRA) Design (City) Construct (CRA) Construct (City)				\$584,000 \$314,462	\$4,136,000 \$2,227,077	\$7,261,539
Total		\$7,742,308	\$50,000	\$10,500,000	\$898,462	\$7,363,077	\$26,553,847

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

*Project re-budgeted from FY2022 CIP

Funding Source	FY2023	FY2024	FY2025	FY2026	FY2027	Total
SB TIF	\$6,800,000	\$50,000	\$10,500,000	\$584,000	\$5,136,000	\$23,070,000
SW (City above)	\$942,308	\$0	\$0	\$314,462	\$2,227,077	\$3,483,847
Total	\$7,742,308	\$50,000	\$10,500,000	\$898,462	\$7,363,077	\$26,553,847

Recommended Funding Source – Southend Tax Increment Fund (SE TIF). Foundation for project scoping is in the Southend 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: FY2023-2027

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

Strategic Plan Priorities, Goals and Objectives: 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 Southend 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.

Southend Connectivity Corridors: This project includes connectivity corridors within the Southend redevelopment area that should enable safe non-motorized transport between neighborhoods, parks, commercial districts and the beach. 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.

South Beach Park and Medians Landscaping: The irrigation system needs to be replaced and several areas need landscape rejuvenation.

South Beach Park Sidewalk Entrance: The entrance to South Beach Park from Osceola Drive is not safe for pedestrians as there is no sidewalk. Construction of a sidewalk on the western part of the Fire Station will provide safer pedestrian ingress/egress off Osceola. This project also includes a sidewalk on the east side of Horn Street from Osceola into the parking lot.

Passive Park – Jax Drive/South Beach Parkway: This project includes several empty lots to the north of Jax Drive on South Beach Parkway (northwest corner), as well as a single lot to the South of Jax Drive on South Beach Parkway (Southwest corner). This may be a passive park or rest area. Budget includes design fees.

Projects:	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Southend Connectivity Corridors	\$300,000	\$300,000				\$600,000
South Beach park medians & landscaping	\$175,000					\$175,000
South Beach park sidewalk entrance	\$100,000					\$100,000
Passive Park	\$500,000	\$500,000				\$1,000,000
Total	\$1,075,000	\$800,000	\$0	\$0	\$0	\$1,875,000

Capital Improvement Plan: FY2023-2027

Information Services

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
315 - General Capital Projects	700,000	1,831,000	414,600	168,000	844,000	3,957,600
420 - Water & Sewer Utility	315,000					315,000
Grand Total	1,015,000	1,831,000	414,600	168,000	844,000	4,272,600

Expenses	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Information systems master plan	355,000	217,000	284,000	46,000	718,000	1,620,000
Annual computer replacement plan	110,000	114,000	118,000	122,000	126,000	590,000
Time clock replacement program			12,600			12,600
Enterprise resource planning system - Phase II	550,000	1,500,000				2,050,000
Grand Total	1,015,000	1,831,000	414,600	168,000	844,000	4,272,600

Capital Improvement Plan: FY2023-2027

Project Title: Information Systems Master Plan

Department/Division: Information Systems

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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:

2023

Replace Switches - \$40,000: A switch moves data traffic between locations within the confines of the city network. We are moving from a replacement cycle of once every five years to an annual cycle that will replace 20% of the fleet of switches every year. This will improve cost predictability and balance workload over time.

Upgrade Security Surveillance Systems - \$315,000: The video surveillance system at PCP and the water plants are not standard systems and will not allow for all video to be viewed and managed from a single management system. The camera manufacturer is banned by the US government and those cameras need to be replaced and a new management system installed that will call for central management of all city security cameras.

2024

Replace Application Servers at Police Department - \$175,000: We purchased the current Police Department Servers in 2019. The 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.*

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.*

Capital Improvement Plan: FY2023-2027

2027

Replace Nutanix Server - \$650,000: The Nutanix system houses the City's server infrastructure and all operational software. We purchased the current Nutanix system in 2022 and it is scheduled for replacement in 2027 based on a useful life of five years.

Replace E-mail Filter - \$20,000: The current e-mail filter was replaced in 2022 and it is scheduled for replacement in 2027 based on the 5-year network equipment replacement plan. *Annual maintenance costs will remain unchanged.*

Anticipated 10-year replacement cycle:

Project	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032
Replace Switches	X	X	X	X	X	X	X	X	X	X
Replace EIS Servers (Police Dept.)		X					X			
Replace Core Routers			X					X		
Replace Firewalls			X					X		
Replace Nutanix					X					X
Replace E-Mail Filter					X					X

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

Project	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Replace Switches	\$40,000	\$42,000	\$44,000	\$46,000	\$48,000	\$220,000
Upgrade Surveillance	\$315,000					\$315,000
Replace EIS Servers		\$175,000				\$175,000
Replace Core Routers			\$180,000			\$180,000
Replace Firewalls			\$60,000			\$60,000
Replace Nutanix					\$650,000	\$650,000
Replace E-Mail Filter					\$20,000	\$20,000
Total	\$355,000	\$217,000	\$284,000	\$46,000	\$718,000	\$1,620,000

Capital Improvement Plan: FY2023-2027

Project Title: Annual Computer Replacement Plan

Department/Division: Information Systems

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 FY2022 estimated pricing. Due to increasing the city's remote workforce capabilities, desktop computers are being replaced with laptops with a higher initial cost and potential reduction in useful life due to the portable nature of the devices.

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

	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Annual Computer Replacements	\$110,000	\$114,000	\$118,000	\$122,000	\$126,000	\$590,000

Capital Improvement Plan: FY2023-2027

Project Title: Time Clock Replacement Program

Department/Division: Information Systems

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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

	FY2023	FY2024	FY2025	FY2026	FY2027
Balance, beginning of year:	\$44,000	\$64,000	\$84,000	\$91,400	\$111,400
Deposits	\$20,000	\$20,000	\$20,000	\$20,000	\$20,000
Est. Available Balance	\$64,000	\$84,000	\$104,000	\$111,400	\$131,400
Withdrawals:					
Time Clock Replacement (#of time clocks replaced: FY22 (14), FY24 (3)			\$12,600		
Est. Balance, end of year	\$64,000	\$84,000	\$91,400	\$111,400	\$131,400

Capital Improvement Plan: FY2023-2027

Project Title: Enterprise Resource Planning System - Phase I

Department/Division: Information Services

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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

	FY2023	FY2024	FY2025	FY2026	FY2027	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.*

Capital Improvement Plan: FY2023-2027

Project Title: Enterprise Resource Planning System - Phase II

Department/Division: Information Services

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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.

Enterprise Resource Planning Functional Requirements and System Selection Consulting - \$550,000: This is in support of ERP Phase II, upgrading and improving land management software suite. Major deliverables include: business capability model, functional requirements, transformation roadmap, RFP/SOW bid package development, contract negotiation strategy and recommendations. These deliverables would be limited to a mutli-department implementation including Planning and Development, Public Works, Beaches Energy, City Clerk, and Parks and Rec Departments. Other departments would be included but not as primary impact such as Finance, Administration, and Public Safety. The result of this work would be the purchase of software application to drive transformation in land management capabilities.

Enterprise Resource Planning Procurement and Implementation - \$1,500,000: This is an estimate for software license, software support, and implementation services for ERP Phase II land management.

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

	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Consulting Services	\$550,000					\$550,000
Implementation Costs		\$1,500,000				\$1,500,000
TOTAL	\$550,000	\$1,500,000				\$2,050,000

Capital Improvement Plan: FY2023-2027

Parks & Recreation

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
001 - General Fund	75,000	92,000	90,000	45,000	85,000	387,000
130 - Convention Development	300,000	300,000	300,000	300,000	300,000	1,500,000
315 - General Capital Projects	1,155,000	500,000	250,000	90,000	110,000	2,105,000
440 - Golf Course	285,000	195,000	100,000	225,000	101,000	906,000
Grand Total	1,815,000	1,087,000	740,000	660,000	596,000	4,898,000

Expenses	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Ocean Rescue						
Vehicle replacement program	25,000	25,000		25,000	70,000	145,000
Ocean Rescue Total	25,000	25,000		25,000	70,000	145,000
Grounds Maintenance						
Vehicle replacement program		50,000	90,000			140,000
Heavy equipment replacement program	50,000	17,000		20,000	15,000	102,000
Parks & playgrounds facilities repair & replacement program	1,155,000	500,000	250,000	90,000	110,000	2,105,000
Urban trails project	300,000	300,000	300,000	300,000	300,000	1,500,000
Grounds Maintenance Total	1,505,000	867,000	640,000	410,000	425,000	3,847,000
Golf Course						
Heavy equipment replacement program	135,000	95,000	50,000	175,000	51,000	506,000
Golf course maintenance & Imp	150,000	100,000	50,000	50,000	50,000	400,000
Golf Course Total	285,000	195,000	100,000	225,000	101,000	906,000
Grand Total	1,815,000	1,087,000	740,000	660,000	596,000	4,898,000

Capital Improvement Plan: FY2023-2027

Project Title: Vehicle Replacement Program

Department/Division: Parks and Recreation

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure. (P4.G1.O2.)

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	FY2023	FY2024	FY2025	FY2026	FY2027
Admin	908	2021	Ford Explorer					
Ocean	New		Jet Ski	\$25,000				
Ocean	614	2014	Club Car Utility		\$25,000			
Ocean	612	2021	Club Car Utility				\$25,000	
Ocean	609	2019	Colorado 4x4					\$45,000
Ocean	613	2020	Club Car Utility					\$25,000
Ocean	604	2021	Silverado 4x4					
Ocean	606	2021	Silverado 4x4					
Grounds	975	2005	F550 Dump Tr.		\$50,000			
Grounds	601	2015	Silverado			\$45,000		
Grounds	909	2015	Silverado 2x4			\$45,000		
Grounds	901	2020	Ford F-250 4x4					
Grounds	902	2020	Ford F-150					
Grounds	903	2019	Ford F150 4x4					
Grounds	905	2021	Ford F-150 4x4					
Total				\$25,000	\$75,000	\$90,000	\$25,000	\$70,000

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 includes ancillary costs to make the vehicle ready for service. The addition of a Jet Ski to Ocean Rescue will add flexibility and speed to search and rescue response.

Funding Sources: General Fund

Division	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Admin						
Ocean Rescue	\$25,000	\$25,000		\$25,000	\$70,000	\$145,000
Grounds Maintenance		\$50,000	\$90,000			\$140,000
Total	\$25,000	\$75,000	\$90,000	\$25,000	\$70,000	\$285,000

Capital Improvement Plan: FY2023-2027

Project Title: Heavy Equipment Replacement Program

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

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure. (P4.G1.O2.)

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. Equipment lifespan is based on experience and best estimate. Equipment will be evaluated annually and decisions to replace will be based on safety, productivity and down time.

2023

Frontend Loader (\$50,000) replaces a 2002 Frontend Loader used to load materials for parks and grounds landscape maintenance. (Funding source: General Fund).

Triplex Mower (\$40,000) for mowing greens, tees, collars and approaches. This will replace a 2013 Jacobsen greens mower. (Funding source: Golf Course).

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).

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. Replaces a 2002 Truckster and 2011 Top Dresser. These features in combination allow staff to work more efficiently and better protect the turf from heavy equipment (Funding source: Golf Course).

2024

Groundsmaster Mower (\$17,000) is used to cut large park areas. We have two units in service that have high operating hours. We will replace one in 2023 and the other in 2026. (Funding source: General Fund).

Triplex Mower (\$40,000) for mowing greens, tees, collars and approaches. This will replace a 2014 Jacobsen greens mower. (Funding source: Golf Course).

Fairway Mower (\$55,000) will replace a 2014 Toro 5500 fairway mower. Typical lifespan for these mowers are eight (8) to ten (10) years. (Funding source: Golf Course).

2025

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).

Capital Improvement Plan: FY2023-2027

2026

Groundsmaster Mower (\$20,000) used to cut large park areas. (Funding source: General Fund).

Two Triplex Mowers (\$80,000) for mowing greens, tees, collars and approaches. This 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).

2027

Z Spray (\$15,000) replaces a 2020 Sprayer/Spreader used for fertilization in our parks. (Funding source: General Fund).

Procore (\$40,000) is an aerifier for greens and tees and replaces a 2013 model. (Funding source: Golf Course).

Buffalo Blower (\$11,000) is a turbine blower used daily for cleanup and cultural practices of the golf course, replacing a 2017 model. (Funding source: Golf Course).

Description	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Frontend Loader	\$50,000					\$50,000
Triplex Mower	\$40,000	\$40,000		\$80,000		\$160,000
Tractor	\$50,000		\$50,000			\$100,000
Top Dresser	\$45,000					\$45,000
Fairway Mower		\$55,000		\$55,000		\$110,000
Groundsmaster Mower		\$17,000		\$20,000		\$37,000
Rough Mower				\$40,000		\$40,000
Z-Spray					\$15,000	\$15,000
Procore					\$40,000	\$40,000
Buffalo Blower					\$11,000	\$11,000
Total	\$185,000	\$112,000	\$50,000	\$195,000	\$66,000	\$608,000

Funding Sources: General Fund and Golf Course Fund

	FY2023	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$50,000	\$17,000		\$20,000	\$15,000	\$102,000
Golf Course Fund	\$135,000	\$95,000	\$50,000	\$175,000	\$51,000	\$506,000
Total	\$185,000	\$112,000	\$50,000	\$195,000	\$66,000	\$608,000

Capital Improvement Plan: FY2023-2027

Project Title: Parks and Playgrounds Facilities Repair & Replacement Program

Department/Division: Parks & Recreation

Strategic Plan Priorities, Goals and Objectives: Develop a plan to identify, maintain, and improve existing natural assets (P4.G2.O2.)

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.

2023

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 through 2027. Summary of FY2023 improvements listed on pg. 238

Gonzales Park (\$750,000) – Summary of improvements listed on pg. 238

Huguenot Park (\$345,000) – Summary of improvements listed on pg. 238

Oceanfront Park Restrooms (\$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

Carver Center (\$130,000) – Summary of improvements listed on pg. 238

Huguenot Park (\$85,000) – Summary of improvements listed on pg. 238

Paws Park (\$30,000) – Summary of improvements listed on pg. 238

Tall Pines Park (\$140,000) – Summary of improvements listed on pg. 238

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

12th Avenue South Park (\$135,000) – Summary of improvements listed on pg. 238

Capital Improvement Plan: FY2023-2027

2026

Rotary Park (\$65,000) – Summary of improvements listed on pg. 238

2027

Penman Park (\$85,000) – Summary of improvements listed on pg. 238

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

	FY2023			FY2024				FY2025	FY2026	FY2027	Grand Total
Improvement	Cradle Creek	Gonzales Park	Huguenot Park	Carver Center	Huguenot Park	Paws Park	Tall Pines Park	12th Ave South Park	Rotary Park	Penman Park	
Basketball court		\$45,000								\$45,000	\$90,000
Benches, tables, trash bins	\$5,000	\$15,000	\$10,000				\$20,000	\$5,000	\$15,000		\$70,000
Building renovations		\$150,000	\$75,000								\$225,000
Drinking fountain		\$10,000	\$5,000				\$5,000	\$5,000			\$25,000
Exercise stations		\$50,000	\$40,000				\$20,000	\$40,000			\$150,000
Lake fountain						\$10,000					\$10,000
Lighting		\$15,000	\$75,000								\$90,000
Parking		\$25,000									\$25,000
Pickleball courts		\$45,000									\$45,000
Picnic stations		\$25,000	\$15,000				\$15,000				\$55,000
Playground structures		\$85,000		\$80,000	\$60,000		\$35,000	\$35,000	\$30,000		\$325,000
Shade shelters		\$80,000	\$35,000			\$10,000					\$125,000
Sod & irrigation		\$50,000				\$10,000				\$40,000	\$100,000
Volleyball court		\$15,000									\$15,000
Walking trail/sidewalks		\$140,000	\$90,000	\$50,000			\$45,000	\$50,000			\$375,000
Wood deck preservation	\$25,000				\$25,000				\$20,000		\$70,000
Grand Total	\$30,000	\$750,000	\$345,000	\$130,000	\$85,000	\$30,000	\$140,000	\$135,000	\$65,000	\$85,000	\$1,795,000

Capital Improvement Plan: FY2023-2027

General Capital Projects Fund – Parks Maintenance Reserve Funding Progress:

	FY2023	FY2024	FY2025	FY2026	FY2027
Balance, beginning of year:	\$1,668,767	\$713,767	\$413,767	\$363,767	\$473,767
Deposits, from General Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Est. Available Balance	\$1,868,767	\$913,767	\$613,767	\$563,767	\$673,767
Withdrawals:					
Carver Center		\$130,000			
Cradle Creek	\$30,000	\$25,000	\$25,000	\$25,000	\$25,000
Gonzales Park	\$750,000				
Huguenot Park	\$345,000	\$85,000	\$25,000		
Oceanfront Park	\$25,000	\$25,000			
Paws Park	\$5,000	\$30,000			
Penman Park					\$85,000
Rotary Park				\$65,000	
Tall Pines Park		\$140,000			
Wingate Park		\$65,000	\$65,000		
12th Avenue S. Park			\$135,000		
Total Withdrawals	\$1,155,000	\$500,000	\$250,000	\$90,000	\$110,000
Est. Balance, end of year	\$713,767	\$413,767	\$363,767	\$473,767	\$563,767

Capital Improvement Plan: FY2023-2027

Project Title: Golf Course Maintenance and Improvements Projects

Department/Division: Parks & Recreation / Golf Course

Strategic Plan Priorities, Goals and Objectives: Develop a plan to identify, maintain, and improve existing natural assets (P4.G2.O2.)

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.

2023 - 2027

Range, Routing and Safety Improvements (\$65,000/year FY 2023/2025) - 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. High traffic and usage require annual investment to maintain a first class range.

Building Improvements (\$150,000) – 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, pro shop and maintenance facilities.

Funding Source: Golf Course Fund

Description	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Range & Routing	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Pro Shop Improvements	\$100,000	\$50,000				\$150,000
Total	\$150,000	\$100,000	\$50,000	\$50,000	\$50,000	\$400,000

Capital Improvement Plan: FY2023-2027

Project Title: Urban Trails Project

Department/Division: Parks & Recreation

Strategic Plan Priorities, Goals and Objectives: Design, develop, and encourage use of an urban trail system that connects residents to parks, schools, commercial districts, and the beach (P2.G2.O2.)

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 2023 through 2027 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	FY2023	FY2024	FY2025	FY2026	FY2027	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: FY2023-2027

Police

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
001 - General Fund		100,000	50,000	50,000		200,000
315 - General Capital Projects	518,900	1,095,037	504,678	507,868	349,190	2,975,673
410 - Electric Utility	13,890	14,307	14,736	15,178	21,677	79,788
420 - Water & Sewer Utility	8,800	9,064	9,336	9,616	14,856	51,672
Grand Total	541,590	1,218,408	578,750	582,662	385,723	3,307,133

Expenses	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Vehicle replacement program	381,000	156,000	465,000	467,000	317,000	1,786,000
RMS CAD replacement	100,000	900,000				1,000,000
RMS CAD replacement (not capital)			50,000	50,000		100,000
Scanning, indexing imaging & media conversion (not capital)		100,000				100,000
Radio replacement program	60,590	62,408	63,750	65,662	68,723	321,133
Grand Total	541,590	1,218,408	578,750	582,662	385,723	3,307,133

Capital Improvement Plan: FY2023-2027

Project Title: Vehicle Replacement Program

Department/Division: Police

Strategic Plan Priorities, Goals and Objectives: Identify and develop processes to utilize public safety resources in the most efficient and effective manner (P2.G1.O1.)

Project Description and Reason Necessary:

The Police Department conducted an assessment of its fleet in order to develop a comprehensive replacement plan. The Department proposed and the City Council approved, at its 3/7/2022 meeting, a planned useful life of eight (8) years for marked vehicles and 10 years for unmarked vehicles to better suit its needs and to ensure the optimal operating performance of its fleet.

The vehicle replacement schedule on pg. 66 reflects the newly adopted standard.

General Capital Projects Fund – Police Vehicle Reserve Funding Progress:

	FY2023	FY2024	FY2025	FY2026	FY2027
Beginning Balance	\$376,066	\$295,066	\$439,066	\$274,066	\$107,066
Deposits from General Fund into Police Vehicle Replacement Reserve	\$300,000	\$300,000	\$300,000	\$300,000	\$300,000
Est. Available Balance	\$676,066	\$595,066	\$739,066	\$574,066	\$407,066
Withdrawals:					
Vehicle replacement	\$327,000	\$156,000	\$465,000	\$467,000	\$317,000
Equipment replacement	\$54,000	\$0	\$0	\$0	\$0
Total Withdrawals	\$381,000	\$156,000	\$465,000	\$467,000	\$317,000
End-of-year Balance	\$295,066	\$439,066	\$274,066	\$107,066	\$90,066

Capital Improvement Plan: FY2023-2027

Division	Veh #	Year	Description	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Patrol	ATV 6	2013	Polaris Ranger	\$18,000					\$18,000
Patrol	ATV 7	2013	Polaris Ranger	\$18,000					\$18,000
Patrol	ATV 8	2015	Polaris Ranger	\$18,000					\$18,000
Patrol	62	2000	Ford E-350 Van	\$50,000					\$50,000
Patrol	76	2003	Ford E-250 Van	\$50,000					\$50,000
Services	97	2004	Ford E-250 Van	\$50,000					\$50,000
Patrol	1156	2011	Chevy Impala	\$24,000					\$24,000
Services	1267	2012	Chevy 1500	\$35,000					\$35,000
Detectives	1470	2014	Chevy Impala	\$33,000					\$33,000
Patrol	1516	2015	Ford Taurus	\$52,000					\$52,000
Services	1517	2015	Ford Taurus	\$33,000					\$33,000
Patrol	1624	2016	Ford Taurus		\$52,000				\$52,000
Patrol	1625	2016	Ford Taurus		\$52,000				\$52,000
Patrol	1626	2016	Ford Taurus		\$52,000				\$52,000
Patrol	1754	2017	Ford Explorer			\$55,000			\$55,000
Patrol	1780	2017	Ford Taurus			\$54,000			\$54,000
Patrol	1781	2017	Ford Taurus			\$54,000			\$54,000
Patrol	1782	2017	Ford Taurus			\$54,000			\$54,000
Patrol	1783	2017	Ford Taurus			\$54,000			\$54,000
Patrol	1784	2017	Ford Taurus			\$54,000			\$54,000
Administration	1504	2015	Ford Explorer			\$35,000			\$35,000
Detectives	1506	2015	Ford Fusion			\$35,000			\$35,000
Detectives	1507	2015	Ford Taurus			\$35,000			\$35,000
Administration	1508	2015	Ford Taurus			\$35,000			\$35,000
Administration	1636	2016	Ford Explorer				\$35,000		\$35,000
Patrol	1801	2018	Ford Explorer				\$54,000		\$54,000
Patrol	1814	2018	Ford Explorer				\$54,000		\$54,000
Patrol	1818	2018	Ford Explorer				\$54,000		\$54,000
Patrol	1819	2018	Ford Explorer				\$54,000		\$54,000
Patrol	1820	2018	Ford Explorer				\$54,000		\$54,000
Patrol	1870	2018	Ford Explorer				\$54,000		\$54,000
Patrol	1898	2018	Ford Explorer				\$54,000		\$54,000
Patrol	1899	2018	Ford Explorer				\$54,000		\$54,000
Detectives	1771	2017	Ford Fusion					\$37,000	\$37,000
Patrol	1960	2019	Ford Taurus					\$56,000	\$56,000
Patrol	1961	2019	Ford Taurus					\$56,000	\$56,000
Patrol	1963	2019	Ford Taurus					\$56,000	\$56,000
Patrol	1964	2019	Ford Taurus					\$56,000	\$56,000
Patrol	1965	2019	Ford Taurus					\$56,000	\$56,000
			Total	\$381,000	\$156,000	\$465,000	\$467,000	\$317,000	\$1,786,000

Capital Improvement Plan: FY2023-2027

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

Department/Division: Police

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
RMS and CAD Systems	\$100,000*	\$900,000				\$1,000,000

*Project re-budgeted from FY2022 CIP

Future Operating Budget Impact:

Cost Item	FY2023	FY2024	FY2025	FY2026	FY2027	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: FY2023-2027

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

Department/Division: Police

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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	FY2023	FY2024	FY2025	FY2026	FY2027	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: FY2023-2027

Project Title: Radio Replacement Program

Department/Division: Citywide

Strategic Plan Priorities, Goals and Objectives: Identify and develop processes to utilize public safety resources in the most efficient and effective manner (P2.G1.O1.)

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 ten years.

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

Radios by Department and Type	
Police - Portable Radio	177
Police - Mobile Radio	9
Beaches Energy Services - Portable Radio	46
Beaches Energy Services - Mobile Radio	37
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	8
Emergency Operations Center - Mobile Radio	4
Total	384

Replacements by Department and Type	FY2023	
	Qty	Cost
Police - Portable Radio	-	\$0
Police - Mobile Radio	4	\$17,600
Public Works - Portable Radio	5	\$11,000
Public Works - Mobile Radio	-	\$0
Parks and Recreation - Ocean Rescue - Portable Radio	4	\$8,800
Parks and Recreation - Ocean Rescue - Mobile Radio	-	\$0
Beaches Energy – Portable Radio	2	\$4,440
Beaches Energy – Mobile Radio	3	\$9,450
EOC – Portable Radio	1	\$4,900
EOC – Mobile Radio	1	\$4,400
Total	20	\$60,590

	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Annual replacement cost	\$60,590	\$62,408	\$63,750	\$65,662	\$68,723	\$321,133

Capital Improvement Plan: FY2023-2027

Public Works

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	Total
001 - General Fund	42,000	45,000	45,000	50,000	50,000	232,000
150 - Local Option Gas Tax	310,000	310,000	310,000	310,000	310,000	1,550,000
151 - Infrastructure Surtax	870,000	870,000	1,070,000	820,000	820,000	4,450,000
190 - American Rescue Plan Act	4,500,000					4,500,000
315 - General Capital Projects	200,000	992,000	200,000	500,000	600,000	2,492,000
420 - Water & Sewer Utility	3,640,000	4,660,000	2,150,000	4,380,000	4,820,000	19,650,000
423 - Stormwater Utility	2,580,000	4,633,000	1,595,000	795,000	295,000	9,898,000
430 - Sanitation			300,000			300,000
Grand Total	12,142,000	11,510,000	5,670,000	6,855,000	6,895,000	43,072,000

Expenses	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Streets						
Vehicle replacement program	42,000	45,000	45,000	50,000	50,000	232,000
Heavy equipment replacement program		55,000		200,000		255,000
Street/Sidewalk maintenance (not capital)	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000	5,300,000
New Sidewalks	70,000	70,000	70,000	70,000	70,000	350,000
Penman Rd commercial area imp	50,000	50,000	250,000			350,000
Streets Total	1,222,000	1,280,000	1,425,000	1,380,000	1,180,000	6,487,000
Capital Projects						
Relocate/rebuild lift stations #7 & #8	1,500,000					1,500,000
Capital Projects Total	1,500,000					1,500,000
Distribution & Collection						
Vehicle replacement program		75,000	50,000		50,000	175,000
Heavy equipment replacement program					135,000	135,000
Water & Sewer system improvements	1,000,000	2,350,000	650,000	600,000	3,410,000	8,010,000
Water valve & sewer maintenance prog (not capital)	325,000	325,000	325,000	325,000	325,000	1,625,000
Water, sewer & stormwater improvements		1,465,000				1,465,000
Distribution & Collection Total	1,325,000	4,215,000	1,025,000	925,000	3,920,000	11,410,000
Pollution Control Plant						
Sewer/lift stations rehab prog	340,000	350,000	450,000	350,000	400,000	1,890,000
Wastewater treatment facility improvements prog	4,175,000	440,000	500,000	2,925,000	400,000	8,440,000
Pollution Control Plant Total	4,515,000	790,000	950,000	3,275,000	800,000	10,330,000
Water Plant						
Vehicle replacement program	50,000	45,000	45,000			140,000
Water plant improvements prog	750,000	315,000	130,000	180,000	100,000	1,475,000
Water Plant Total	800,000	360,000	175,000	180,000	100,000	1,615,000
Stormwater						
Heavy equipment replacement program		170,000				170,000
Stormwater collection & treatment system imp prog	2,485,000	4,100,000	1,500,000	800,000	600,000	9,485,000
Stormwater pipe cleaning (not capital)	95,000	95,000	95,000	95,000	95,000	475,000
Stormwater channel cleaning (not capital)	200,000	200,000	200,000	200,000	200,000	1,000,000
Stormwater Total	2,780,000	4,565,000	1,795,000	1,095,000	895,000	11,130,000
Administration						
Asset management software		300,000				300,000
Administration Total		300,000				300,000
Sanitation						
Heavy equipment replacement program			300,000			300,000
Sanitation Total			300,000			300,000
Grand Total	12,142,000	11,510,000	5,670,000	6,855,000	6,895,000	43,072,000

Capital Improvement Plan: FY2023-2027

Project Title: Vehicle and Heavy Equipment Replacement Program

Department/Division: Public Works / All Divisions

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

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

Division	Veh #	Year	Description	FY2023	FY2024	FY2025	FY2026	FY2027
Streets	514	2011	F-150 4x4	\$42,000				
Water	NEW	NEW	F250 ¾ ton w/ util. body	\$50,000				
Streets	524	2014	F-150 4x4		\$45,000			
Stormwater	535	2014	CAT Challenger Boom Arm Mower		\$170,000			
Water	598	2014	Dodge Ram 2500 (replace with crane truck)		\$45,000			
D&C	521	2013	F550 Dump Truck		\$75,000			
Streets	526	2015	PU – RAM2500 4x4			\$45,000		
Sanitation	546	2020	Elgin Crosswind J1 Street Sweeper			\$300,000		
D&C	541	2015	F250 ¾ ton Ext cab w/util. body			\$50,000		
Water	599	2009	Chevy Silverado			\$45,000		
Streets	533	2016	F250 ¾ ton w/util. body				\$50,000	
Streets	503	2017	F250 ¾ ton Pickup 4x4					\$50,000
D&C	572	2017	F250 ¾ ton w/ util. body					\$50,000
D&C	06-28	2018	Caterpillar 4x4 Backhoe					\$135,000
Totals				\$92,000	\$335,000	\$440,000	\$50,000	\$235,000

* 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	FY2023	FY2024	FY2025	FY2026	FY2027	Total
General Fund	\$42,000	\$45,000	\$45,000	\$50,000	\$50,000	\$232,000
Water & Sewer Fund	\$50,000	\$120,000	\$95,000		\$185,000	\$450,000
Stormwater Fund	\$0	\$170,000				\$170,000
Sanitation Fund	\$0		\$300,000			\$300,000
Totals	\$92,000	\$335,000	\$440,000	\$50,000	\$235,000	\$1,152,000

Capital Improvement Plan: FY2023-2027

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

Department/Division: Public Works / Streets

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 2/2022	Estimated Replacement Cost	Estimated Trade-in Value	Net Est. Cost
Hamm HD-Roller	ST-73	2003	2024	175hrs	\$55,000	\$0	\$55,000
Caterpillar Tandem Dump Truck	545	2016	2026	49,800	\$200,000	\$30,000	\$170,000
International 16 Foot Flatbed Dump Truck Double Cab	569	2018	2028	19,200			
Caterpillar 4x4 Backhoe	527	2023	2028	0hrs			
Caterpillar Excavator	534	2023	2028	0hrs			
Caterpillar 279 Compact Tract Loader	ST-88	2019	2029	223hrs			
International 16 Foot Flatbed Dump Truck Double Cab	551	2019	2029	12,200			
Massey Ferguson MF5711, Tractor & Land Pride Bushhog	ST-32	2021	2034	176hrs			
				Total	\$255,000	\$30,000	\$225,000

Capital Improvement Plan: FY2023-2027

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

	FY2023	FY2024	FY2025	FY2026	FY2027
Balance beginning of year:	\$51,927	\$151,927	\$196,927	\$296,927	\$196,928
Deposits from General Fund	\$100,000	\$100,000	\$100,000	\$100,001	\$100,002
Est. Available Balance	\$151,927	\$251,927	\$296,927	\$396,928	\$296,930
Withdrawals:					
Caterpillar 4x4 Backhoe					
Caterpillar Excavator					
Hamm HD-Roller		\$55,000			
Caterpillar Tandem Dump Truck				\$200,000	
Total Withdrawals	\$0	\$55,000	\$0	\$200,000	\$0
End-of-year Balance	\$151,927	\$196,927	\$296,927	\$196,928	\$296,930

Capital Improvement Plan: FY2023-2027

Project Title: Pavement Maintenance, Striping, and Sidewalk Program

Department/Division: Public Works / Streets

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 FY2025. Funds will be expended based on a plan developed from the results of this survey. For FY2025 and beyond, streets maintenance funds will be tied to specific projects identified through the pavement management plan. (P1.G1.O1)

- **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. (P2.G1.O1)

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. (P2.G1.O1)

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

	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
Street Maintenance (LOGT)	\$260,000	\$260,000	\$260,000	\$260,000	\$260,000	\$1,300,000
(Not Capital) (BJB)	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Sidewalk Maint. (LOGT)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
(Not Capital)						
New Sidewalks (BJB)	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
(Capital)						
TOTAL	\$1,130,000	\$1,130,000	\$1,130,000	\$1,130,000	\$1,130,000	\$5,650,000

Capital Improvement Plan: FY2023-2027

Project Title: Road & Associated Infrastructure Improvements

Department/Division: Public Works / Streets

Strategic Plan Priorities, Goals and Objectives: Identify infrastructure projects that meet high standards of service for health, connectivity, and a clean environment (P1.G1.O1.)

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.*

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

Penman Rd. Commercial Area	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Construction/Utility Coordination	\$50,000	\$50,000	\$250,000			\$350,000
TOTAL	\$50,000	\$50,000	\$250,000			\$350,000

NOTES:

1. This is a City of Jacksonville project designated as “Penman Road Complete Streets”.
2. The above estimated planning costs are variable until project scope, design, bid advertisement and bid award are complete.
3. 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.
4. 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: FY2023-2027

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

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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 FY2023</i> - Rehabilitate existing LS #8, including a new wet well - 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	FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
LS #8						
Design						
Construct	\$1,500,000					\$1,500,000
TOTAL	\$1,500,000	\$0	\$0	\$0	\$0	\$1,500,000

Project is being re-budgeted from FY2022 CIP

Capital Improvement Plan: FY2023-2027

Project Title: Water Distribution & Sanitary Sewer Collection Systems Improvements

Department/Division: Public Works / Distribution & Collection

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

Water Distribution System Improvements: *Recommended Funding Source – Water/Sewer.* The City's water distribution system consists of approximately 124 miles of water mains, 3,391 water valves 10,832 active water service laterals, 955 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 96 miles of sewer mains and over 2,000 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.**

Sewer Reversal: *Recommended Funding Source – Water/Sewer.* The City's wastewater collection system consists of several areas that have rear easement sewer mains and services. This project begins installing new sewer mains in the street ROW that then requires moving the sewer laterals to the front easements and connecting private services to the new sewer main laterals. This increases the ease of maintenance, reduces the amount of infiltration and inflow (I&I), and improves the infrastructure to the current standards and transfers away from older clay or iron piping.

Capital Improvement Plan: FY2023-2027

Project	Project Area			
	Est. Length	ALONG	FROM	TO
FY2023 – Sewer Replacement 10" Cast Iron Design (2022) & Const. (2023)	1,500' install of lined sewer, point repairs, paving	• 3 rd St. N. (A1A)	14 th Ave. N.	9 th Ave. N.
FY2024 – Water Main Improvement 8" Cast Iron Design (2023) & Const. (2024)	Replace approximately 5,000' of 8" Cast Iron water main	• 3 rd St. S.	16 th Ave. S.	35 th Ave. S.
FY2025 - Water and Sewer Main Imp. 8" Cast Iron water main, 6"/8" clay sewer including stormwater & street reconstruction Design (2024) & Const. (2025)	Replace approximately 2,500' of 8" tuberculated Cast Iron water mains and 1,200' of sanitary sewer main.	• 1 st St. 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	• 14 th Ave. S. • 15 th Ave. S. • 16 th Ave. S.	4 th St. S.	9 th St. S.
FY2027 – Sewer Reversal Project Phase 1 Design (2026) & Const. (2027)	~8,400 feet Rear Easement Sewer Mains	18 th Ave. N 8 th St. N 15 th Ave. N 16 th Ave. N 17 th Ave. N 9 th St. N 10 th St. N	8 th St. N 18 th Ave. N 8 th St. N 8 th St. N 8 th St. N 16 th Ave. N 15 th Ave. N	Eastern Dr. 14 th Ave. N Penman E Alley Penman E Alley 16 th Ave. N 17 th Ave. N 18 th Ave. N
FY2028 – Sewer Reversal Project Phase 2 Design (2027) & Const. (2028)	~6,100 feet Rear Easement Sewer Mains	10 th St. N Eastern Dr. 18 th Ave. N Grove St. Oak Grove Cir. Arden Way	18 th Ave. N 18 th Ave. N Penman Rd. 18 th Ave. N Grove St. Penman Rd.	Seagate Ave. Seagate Ave. Eastern Dr. Arden Way Eastern Dr. Eastern Dr.
FY2028 – Water Main Improvement 2" undersized Design (2027) & Const. (2028)*	Install 2500' of 8" PVC pipe <i>(delay to size for future development)</i>	2 nd Ave. N.	20 th St. N.	Dead end (boat ramp)

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

Capital Improvement Plan: FY2023-2027

Project (Fund Source)	Phase	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Sewer Replacement A1A (W/S)	Design Construct	\$700,000					\$700,000
Water Main Improvement (W/S)	Design Construct	\$300,000	\$2,250,000				\$2,550,000
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
Sewer Reversals Phase 1 (W/S)	Design Construct				\$350,000	\$3,000,000	\$3,350,000
Sewer Reversals Phase 2 (W/S)	Design					\$350,000	\$350,000
Water Main Improvement (W/S)	Design					\$60,000	\$60,000
	Total	\$1,000,000	\$2,350,000	\$650,000	\$600,000	\$3,410,000	\$8,010,000

NON CAPITAL	FY2023	FY2024	FY2025	FY2026	FY2027	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 NON CAPITAL	\$325,000	\$325,000	\$325,000	\$325,000	\$325,000	\$1,625,000

¹ The annual **Water Valve Maintenance Program** consists of exercising approximately 25% of the valve inventory and subsequently replacing damaged/broken valves as necessary.

² The annual **Sanitary Sewer System Maintenance Program** consists of inspecting approximately 10% of the manhole inventory and subsequently relining/ reconstructing manholes as necessary. It also includes cleaning/televising sewer mains/services, lining clay sewer mains in backyard easements to reduce infiltration, and making point repairs as necessary.

Capital Improvement Plan: FY2023-2027

Project Title: Water, Sewer and Stormwater Main Improvements

Department/Division: Public Works / Distribution & Collection

Strategic Plan Priorities, Goals and Objectives: Identify infrastructure projects that meet high standards of service for health, connectivity, and a clean environment (P1.G1.O1.)

Project Description and Reason Necessary:

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.

Type of work	Description of work	Project Area		
		ALONG	FROM	TO
Water	Construct new water mains; grout fill existing water mains; add new water services, fire hydrants, valves, fittings and connections to existing water mains	• 10 th St. S.	Beach Blvd.	5 th Ave. S.
Sewer	Construct new, and remove existing, sewer mains in alleys; add new sewer services, manholes and concrete pavement	• Between 9 th and 10 th St. S.	Beach Blvd.	5 th Ave. S.
Stormwater/ Roadways	Construct new, and remove existing, stormwater piping; add new curb and gutter; add new asphalt pavement	• 10 th St. S. • 11 th St. S.	2 nd Ave. S. 4 th Ave. S.	5 th Ave. S. 5 th Ave. S.

Funding Source: General Capital Projects Fund road reserve, Water & Sewer Fund, Stormwater Fund, and General Capital Projects Fund road reserve

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

Funding Sources	FY2023	FY2024	FY2025	FY2026	FY2027	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	FY2023	FY2024	FY2025	FY2026	FY2027	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: FY2023-2027

Project Title: Sanitary Sewer Lift Stations Rehabilitation Program

Department/Division: Public Works / Pollution Control Plant

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

The City has an inventory of 38 sewage lift stations and about 2,000 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 #33: (FY2022/23) 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 #5: (FY2023/24) This is a duplex station located at 50 S. 37th Ave. The station was constructed in 1984 and an upgrade was completed in 1996 when it was converted from dry pit pumps to a submersible station. The generator was replaced in 2018. The well coating is deteriorating and at very least in need of new coating. The pumps are now obsolete and in need of replacement. The guide rails have been repaired many times and are also in need of replacement. The check valves are no longer manufactured and cannot be replaced without modifying the discharge piping. This station needs a complete rehab including new wet well or well repair, new pumps, valves, piping, control panel, and fencing.

LS #24: (FY2024/25) This is a duplex submersible station located at 3750 S. 3rd Street, with two Flygt pumps with a design pumping rate of 310 GPM. The discharge piping is in a state of deterioration and the ductile or cast iron should be replaced. The well coating is deteriorating and is in need of Spectrashield coating. This may involve additional work on the gravity main repair or replacement to eliminate sanitary sewer overflows.

LS #21: (FY2025/26) 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: (FY2026/27) 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

Capital Improvement Plan: FY2023-2027

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.

LS #34: (FY2027/28) This is a duplex submersible station located at 323 Lions Club Rd. The station was built in 1995 and has had numerous pump replacements. The wet well is too small and needs to be upsized. 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.

FUTURE LIFT STATION PROJECTS:

LS #25: located at 1781 The Greens Way

LS #13: located at 49 Fairway Lane

LS #30: located at BES building at the substation at 4400 South Beach Parkway

LS #35: located at Jardin de Mer Condos

LS #19: located at 33 Rosewood Drive

Funding Source: Water & Sewer Fund

PROJECT (Fund Source)		FY2023	FY2024	FY2025	FY2026	FY2027	TOTAL
LS #33 (W/S)	Construct	\$300,000					\$300,000
LS #5 (W/S)	Design Construct	\$40,000	\$300,000				\$340,000
LS #24 (W/S)	Design Construct		\$50,000	\$400,000			\$450,000
LS #21 (W/S)	Design Construct			\$50,000	\$300,000		\$350,000
LS #11 (W/S)	Design Construct				\$50,000	\$350,000	\$400,000
LS #34 (W/S)	Design Construct					\$50,000	\$50,000
	TOTAL	\$340,000	\$350,000	\$450,000	\$350,000	\$400,000	\$1,890,000

Capital Improvement Plan: FY2023-2027

Project Title: Wastewater Treatment Facility Improvements Program

Department/Division: Public Works / Pollution Control Plant

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

Sludge Dewatering Facility Replacement: (FY2022/23) 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. (Redundant system / major components budgeted for FY2023)

Modifications to the Chlorine Contact Tanks and Chlorination/De-Chlorination Systems: (FY2022/23) 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. (P1.G1.O1)

Chlorination Conversion: (FY2022/23) 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. (P1.G1.O1)

Mobile 6" Bypass Pump: (FY2023) This bypass pump would provide the ability to provide emergency bypass needed to prevent backups and potential overflows. This pump would replace one of our emergency pumps that is out of commission due to a cracked block in the motor. This pump would alleviate the need for our division to rent similar pumps.

Mobile Generators for Lift Stations: (FY2023/24) The PCP has two mobile emergency generators used primarily during power outages, and hurricane season to power Lift Stations that do not have permanent backup power generation. An additional mobile generator is needed to provide additional dependable emergency power to sites during extended power outages. This project is to purchase two (2) New Caterpillar XQ 125 kW Engine Generator Set, Rated Prime, 100 Kw Volt, 3 Phase.

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.

Capital Improvement Plan: FY2023-2027

SBR Air Valve Replacement: (FY2024/25) 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.

Influent Grit System: (FY2025/26) 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 of 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.

Generator Replacement (LS #6 & Lake Mildred Stormwater): (FY2026) Liftstation #6 and the Lake Mildred Stormwater station currently have two backup generators sitting next to each other. This project would replace both of those generators with a single unit that will cover both emergency backup power needs, without the need for additional maintenance.

Air Blower Replacement: (FY2027/28) Air blowers are critical to the operations of the SBR operations. This program would begin replacing the 3 blowers to assure extended reliability as these blowers approach end of useable life cycles.

Wastewater Effluent Elimination Compliance Project: (FY2022-2032) This project is to complete the required compliance with the Senate Bill 64 (SB64) legislative requirements. This will require engineering study funding and project funding as current reuse expansion, indirect or potable water alternatives are evaluated, and deep-well injection are investigated and possibly constructed.

Funding Source: Water & Sewer Fund

Project	Phase	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Sludge Dewatering Facility Replacement		\$1,500,000					\$1,500,000
Modifications to Chlorine Contact Tanks		\$1,500,000					\$1,500,000
Chlorination Conversion		\$750,000					\$750,000
Mobile 6" Pump for Lift Stations		\$75,000					\$75,000
Mobile Generators for Lift Stations		\$100,000	\$100,000				\$200,000
WWTP Permit Renewal (NPDES)			\$50,000				\$50,000
SBR Air Valve Replacement	Design Construct		\$40,000	\$150,000			\$190,000
Influent Grit System	Design Construct			\$100,000	\$2,500,000		\$2,600,000
Generator Replacement (LS #6 & Lake Mildred Stormwater)					\$175,000		\$175,000
Air Blower Replacement						\$150,000	\$150,000
WW Effluent Elimination Compliance Project		\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
	Total	\$4,175,000	\$440,000	\$500,000	\$2,925,000	\$400,000	\$8,440,000

The above planning costs are variable until project scope, design, bid / quotes advertisement, and quotes / bid awards are complete.

Capital Improvement Plan: FY2023-2027

Project Title: Water Plant Improvements Program

Department/Division: Public Works / Water Plant

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

Project Description and Reason Necessary:

Chlorination Conversion: (FY2022/23) 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. (P1.G1.O1)

Water Quality Analysis/Chemical Study: (FY2024) This project is to consider the alternatives for water quality improvement including chemical analysis, water additives, ph adjustment, chemical improvements in prevention of tuberculation, lining of existing copper lines, hardness reductions, and 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, including lighting upgrades and pole replacements.

Electrical Control Panel Replacements: (FY2024) The current breaker panel is part of the original design and has been modified numerous times. Replacing this breaker panel provides internal temperature regulation controls, modernizes the internal breakers, provides the arc flash protection needed, returns the panel to UL standards, as well as maintains critical operation of the motor controls to assure continued maintenance-free operation.

PLC Conversions: (FY2024) The existing PLC's (Programmable Logic Controllers) are out of date and beyond life cycle. Replacement parts are becoming unavailable or expensive to maintain. The PLC replacements will reduce troubleshooting, and provide greater remote operations and features for plant operators.

South Tower Drain Piping Bypass Valve Replacement: (FY2025) The last five-year inspection cycle exposed several deficiencies in the tower drain piping (internally and underground). The bypass valves and the check valves are also showing wear and warrant replacement to assure the ability to isolate the tower.

Water Tower Inner Renovation (North & South): (FY2025 & FY2027) This Inner Renovation is for both the North (FY2027) and South (FY2025) above-ground elevated tanks. During the last five year inspection cycle it was noted in the reports that the interior of the tank is in need for preservation.

WTP #1 Ground Storage Tank Renovations: (FY2027) The last five year inspection reported blistering and cracking on the exterior coating, and leakage along the seam where the ceiling and walls join. This project would be to renovate the exterior and interior coatings to protect the tanks.

Capital Improvement Plan: FY2023-2027

Funding Source: Water & Sewer Fund

Project	FY2023	FY2024	FY2025	FY2026	FY2027	Total
Chlorination Conversion	\$750,000					\$750,000
Water Quality Analysis/Chemical Study		\$60,000				\$60,000
Security/Lighting Improvements		\$50,000				\$50,000
Electrical Control Panel Replacements		\$75,000				\$75,000
PLC Conversions		\$130,000				\$130,000
South Tower Drain Piping Bypass Valving Replacement			\$30,000			\$30,000
North Elevated Tower Inner Renovation					\$100,000	\$100,000
South Elevated Tower Inner Renovation			\$100,000			\$100,000
WTP #1 Ground Storage Tank Renovations				\$180,000		\$180,000
TOTAL	\$750,000	\$315,000	\$130,000	\$180,000	\$100,000	\$1,475,000

Capital Improvement Plan: FY2023-2027

Project Title: Stormwater Collection & Treatment System Improvements Program

Department / Division: Public Works / Stormwater

Strategic Plan Priorities, Goals and Objectives: Identify infrastructure projects that meet high standards of service for health, connectivity, and a clean environment (P1.G1.O1.)

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:

4th Street South (1st Avenue South to 6th Avenue South): (FY2022/24) 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.

Dune Walkovers: (FY2021-2026) 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.

Beach Outfalls: (FY2021-2023) 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.

Evans Drive Area Stormwater Improvements: (FY2022/23) 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.

Generator & Fuel Storage Tank Replacement; Madrid Pump Station: (FY2023) The generator and fuel tank is at end of life and warrants replacement. The generator sits atop the fuel storage tank, which is problematic for maintenance in the harsh beach environment. The new generator will serve the liftstation and the stormwater pumping station, and eliminate maintenance requirements of having multiple emergency generators at a single location.

Motorized Winch Installation: (FY2023) This project allows the installation of electrical motorized winches at three locations to include 9th Avenue South stormwater basin, Madrid Pump station, and the North Elevated Tower.

Stormwater Security & Lighting Upgrades: (FY2024/25) The security fencing at the Central Basin stormwater station warrants replacement for security and safety improvements. This site may also be near a proposed urban trail project. Improvements may include security lighting and structural improvements for safety. The second project will be replacing and improving security and lighting at other stormwater stations.

Capital Improvement Plan: FY2023-2027

Stormwater Small Projects: (FY2023-2025) This project is designed to include several small area stormwater projects to include projects identified in the FY2021 Stormwater Master Plan.

Intracoastal Waterway (ICW) Outfall Improvements (Beach to Seagate): (FY2024/25) This project will be installing check valves inline into the outfalls to prevent ICW from influencing the City drainage systems.

Palm Tree Rd. Stormwater Improvements: (FY2024/25) 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 North.

Funding Sources: Stormwater Fund, General Capital Projects Fund

Project	Phase	FY2023	FY2024	FY2025	FY2026	FY2027	Total
4 th Street South (1 st Ave. South to 6 th Ave. South)	Design Construct Construct (W/S)	\$450,000	\$3,000,000				\$3,450,000
Non-ADA Dune Walkovers (Qty 21) — General Capital Projects Fund		\$200,000	\$300,000	\$200,000	\$300,000	\$600,000	\$1,600,000
Beach Outfalls (QTY 14)		\$1,000,000					\$1,000,000
Evans Drive Stormwater Improvements		\$350,000					\$350,000
Generator & Fuel Storage Tank Replacement — Madrid Pump Station		\$180,000					\$180,000
Motorized Winch Installations		\$55,000					\$55,000
Stormwater Security & Lighting Improvements			\$200,000	\$50,000			\$250,000
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
	Total	\$2,485,000	\$4,100,000	\$1,500,000	\$800,000	\$600,000	\$9,485,000

PROJECT (NON CAPITAL)	FY2023	FY2024	FY2025	FY2026	FY2027	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: FY2023-2027

Project Title: Public Works Asset Management Software Solution

Department/Division: Public Works / All Divisions

Strategic Plan Priorities, Goals and Objectives: Promote asset management and preventative maintenance principles for major City infrastructure (P4.G1.O2.)

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

	FY2023	FY2024	FY2025	FY2026	FY2027	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.

ACFR – Annual Comprehensive Financial Report

Ad valorem Tax – a tax assessed on the value of real and personal property.

Adopted (approved) budget – the financial plan of revenues and expenditures for a fiscal year, as approved by the City Council.

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

ARPA – American Rescue Plan Act

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.

Glossary and list of acronyms

AWT – Advanced Waste Treatment

Balanced budget – total anticipated revenues plus available fund balance in excess of authorized reserves equals total budgeted expenditures plus required reserves for each fund.

BLS – Basic Life Support

BMAP – Basin Management Action Plan

Bond – a written promise to pay a specific sum of money (called principal or face value) at a specific future date along with periodic interest paid at a percentage of the principal. Bonds are used to finance capital projects.

Bond Covenant – an agreement between the City and its lenders which specifies a payment schedule, terms and reserves to be held.

Budget Calendar – the schedule of key dates or goals which the City follows through the budget process.

Budgetary Control – the control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limits of revenues and approved appropriations.

Budget Message – a brief written statement presented by the City Manager to the City Council and incorporated into the budget document which highlights budget issues and policy recommendations.

Budget Process – the established procedures and calendar for the tasks which are to be completed prior to the adoption of the annual operating budget.

Budget Resolution – the official enactment by the City Council legally authorizing City officials to obligate and expend City resources.

Budgetary Solvency – a governmental unit's ability to generate sufficient cash revenues to pay its bills over a thirty to sixty day time frame.

CAD – Computer-Aided Dispatch

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

