

City of Jacksonville Beach



Annual Budget Book

Fiscal Year 2023-2024

City of Jacksonville Beach Annual Budget



www.jacksonvillebeach.org

Fiscal Year ending September 30, 2024

Cover artwork by: Stanley C. Creative

City of Jacksonville Beach Officials:

Mayor: Christine Hoffman

Councilmembers:	Fernando Meza	Seat 1, At-large
	Dan Janson	Seat 2, At-large
	Greg Sutton	Seat 3, At-large
	Cory Nichols	Seat 4, District 1
	Bill Horn	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

“Responsive government focused on safety, service, and sustainability.”

2024 Annual Budget

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GOVERNMENT FINANCE OFFICERS
ASSOCIATION

*Distinguished
Budget
Presentation
Award*

PRESENTED TO

**City of Jacksonville Beach
Florida**

For the Fiscal Year Beginning

October 01, 2022

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, 2022. 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.

October 1, 2023

The FY2024 Annual Budget and Capital Improvement Plan adopted by City Council on September 18, 2023, keeps the millage rate steady at 3.9947 mills. The total adopted budget of \$212,809,512 is 4.8% lower 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.

Major items budgeted include:

- Infrastructure improvements – Continued roadway, water, sewer, & stormwater improvements on the 10th Street South corridor from 5th Avenue South to Beach Blvd.
- Electric improvements – Renew and replace transmission line hardware throughout the service territory to continually improve reliability
- Facilities maintenance – Mechanical systems and roof replacement program that keeps City buildings in good condition and maintains a positive impression with our citizens
- CRA maintenance – Enhanced levels of maintenance in the highly utilized Downtown redevelopment district and popular South Beach Park areas to preserve welcoming, well-kept gathering spaces

STRATEGIC PLAN

In FY2022, the City Council adopted a new Vision statement, Mission statement, and Strategic Plan. The Strategic Plan identified the following four priorities for the community:

- Quality of Life
- Public Safety
- Local Economic Development
- Sustainability

City Administration, in working with the City Council and stakeholders, is responsible for implementing the Strategic Plan, and using the Vision, Mission and employee developed Core Values for guidance in maintaining the appropriate organizational culture. The FY2024 Budget was developed in accordance with these priorities. Each department's business plan includes goals for the upcoming year with references to the appropriate Strategic Plan Priority, Goal, and Objective (P.G.O.).

ECONOMIC AND DEMOGRAPHIC INFLUENCES

FY2024 is the fourth 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 conduct a pay study and amend its pay plan during FY2023. All positions were adjusted a minimum of 8% with additional increases of 3% at the start of both FY2024 and FY2025. We face considerable financial headwinds as our vendors continue to pass through cost increases to us for goods and services. Additionally, our planned capital improvement costs continue to escalate at an uncomfortably high pace, which has often necessitated additional funding appropriations to proceed.

The budget for FY2024 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 as you go” funding. This allows our City to maintain its debt free status attained in October 2020.

BUDGET CONCERNS AND UNCERTAINTIES

- Local, state and national economy – inflation, volatility and tight labor market
 - While Energy costs are falling from their all-time high in FY2022, they remain +/- 35% higher than the 5-year average
 - Supply chain delays and material shortages continue to drive up the cost of maintenance and capital projects
- 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

As we look forward to our fifth 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, these 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 vibrant coastal community that embraces *"the beach life."*

Each year, following the development of the proposed budget, the City holds a budget showcase, a series of budget 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 "Ruth Harper".

Ruth Harper
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 2024 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	\$851,311	\$14,522,142	\$15,373,453	5.1%
Redevelopment	-	12,726,302	12,726,302	4.2%
General Capital Projects	-	14,794,755	14,794,755	4.9%
Electric	37,988,811	19,895,379	57,884,190	19.3%
Water & Sewer	50,314,981	-	50,314,981	16.8%
Total Major Funds	89,155,103	61,938,578	151,093,681	50.4%
Nonmajor Governmental	-	21,762,894	21,762,894	7.3%
Nonmajor Enterprise	11,318,908	-	11,318,908	3.8%
Nonmajor Internal Service	6,518,589	-	6,518,589	2.2%
Nonmajor Pension	-	109,254,856	109,254,856	36.4%
Total Nonmajor Funds	17,837,497	131,017,750	148,855,247	49.6%
TOTALS	\$106,992,600	192,956,328	\$299,948,928	100.0%
Percentage of total Fund Balance	36%	64%	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 \$14.5 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 down compared to FY2023. This reduction reflects the timing of capital improvement plan projects. Details about the capital outlay expenditures can be found in the Community Redevelopment business plan as well as the 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 FY2024 primary source of budgeted revenue is a \$3,400,000 transfer from the General Fund for the following:

- Street maintenance heavy equipment reserve (\$200,000)
- Citywide sidewalk maintenance and construction (\$200,000)
- Dune walkover replacement (\$200,000)
- Parks maintenance and heavy equipment reserve (\$200,000)

- Radio system replacement (\$200,000)
- Major building systems replacements (\$300,000)
- Police vehicle reserve (\$400,000)
- Partial funding for ERP project (\$200,000)
- IS major equipment replacements (\$500,000)
- Building renovation resulting from space needs analysis (\$300,000)
- Police records management system replacement (\$500,000)
- City-Wide gateway signage (\$200,000)

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). Also budgeted are transfers from Information Services (\$50,000) and Human Resources (\$20,000) to assist in funding for time-keeping technology replacements.

Major budgeted capital expenses for the year are for the 4th Street South stormwater construction improvements (\$2,000,000), major building system replacements such as roofs and HVAC units (\$1,036,000), and the enterprise resource planning phase 2.0 work (\$1,000,000). A complete list of expenditures in this fund can be found in the Executive and Legislative business plan. 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 continuously strive to keep its rates below the State average. Capital improvement plans 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 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 annually 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 2024 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 2024	Expenses 2024	Budgeted Change in Fund Balance	% Change
General Fund	\$28,677,150	\$28,677,150	\$0	0.0%
Redevelopment	12,699,783	15,531,851	(2,832,068)	-18.2%
General Capital Projects	3,919,000	6,861,085	(2,942,085)	-16.6%
Electric	98,721,646	100,071,158	(1,349,512)	-2.3%
Water & Sewer	17,347,214	14,080,396	3,266,818	6.9%
Total Major Funds	161,364,793	165,221,640	(3,856,847)	-2.5%
Nonmajor Governmental	4,046,373	2,927,366	1,119,007	5.4%
Nonmajor Enterprise	14,005,443	18,017,182	(4,011,739)	-26.2%
Nonmajor Internal Service	17,948,519	17,948,519	-	0.0%
Nonmajor Pension	13,396,570	8,694,805	4,701,765	4.5%
Total Nonmajor Funds	49,396,905	47,587,872	1,809,033	1.2%
TOTALS	\$210,761,698	\$212,809,512	(\$2,047,814)	-0.7%

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. The increase in fund balance for the nonmajor governmental funds is primarily attributable to the accumulation of Infrastructure Surtax funds to be used in future years' capital improvement projects.

Nonmajor Enterprise Funds: Includes the Natural Gas, Stormwater Utility, Sanitation and Golf Course funds. The decrease in nonmajor enterprise fund balance is primarily attributable to the Stormwater fund's utilization of accumulated reserves for capital projects and the Sanitation fund's use of reserves to cover the cost of the new sanitation contract as the customer rates step up over the next year.

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 2024 by about \$4.7 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 2023	Adopted Budget 2024	Increase (Decrease)	% Change
Taxes	\$31,139,803	\$34,373,204	\$3,233,401	10.4%
Permits & fees	647,300	795,400	148,100	22.9%
Intergovernmental	4,434,113	4,691,646	257,533	5.8%
Charges for services	137,395,861	146,697,590	9,301,729	6.8%
Fines & forfeitures	241,000	267,000	26,000	10.8%
Interest & other	16,836,118	15,684,088	(1,152,030)	-6.8%
Transfers in	8,140,491	8,253,070	112,579	1.4%
Total Revenues	\$198,834,686	\$210,761,998	\$11,927,312	6.0%

Taxes: The City made no changes to the millage rate in FY2024. The increase is primarily attributable to an uptick in property values which added \$2,679,240 in the General Fund and \$930,334 in the Redevelopment Funds, the additional \$0.06 cent gas tax, received for the first time in FY2023, is budgeted to provide \$513,000 to the Local Option Gas Tax Fund; \$132,000 more than last year.

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 FY2024 we assumed only 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 2024 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 (67.0% of this category) contains a 2.3% increase in revenue estimates based on purchased power costs. 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. Sanitation rate changes were adopted during FY2023 and contain a multi-year increases to soften the impact to our customers as the fees adjust to cover the cost of the new service contract.

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 decrease 6.8% compared to the prior year performance.

Transfers in: The minor 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 2023	Adopted Budget 2024	Increase (Decrease)	% Change
Personal Services	\$35,796,848	\$39,533,963	\$3,737,115	10.4%
Operating-Energy	68,692,435	69,776,331	1,083,896	1.6%
Operating-All Other	50,419,234	56,691,198	6,271,964	12.4%
Capital Outlay	59,895,398	37,972,950	(21,922,448)	-36.6%
Debt Service	0	0	0	0.0%
Grants to Others	510,000	582,000	72,000	14.1%
Transfers out	8,140,492	8,253,070	112,578	1.4%
Total Expenditures	\$223,454,407	\$212,809,512	(\$10,644,895)	-4.8%

Personal Services: The FY2024 payroll budget reflects increases to employee wages in accordance with the newly adopted pay plans as well as approved staffing changes. In 2023 the City conducted a pay study that resulted in amendments to its pay plan. This study along with union contract ratification resulted in salary adjustments to all positions at a minimum of 8% with additional increases of 3% at the start of both FY2024 and FY2025. Budgeted staffing changes are as follows:

- Add one full-time Planner in Planning and Development
- Add one full-time Meter Reader in Beaches Energy Services
- Add one full-time Accountant and eliminated one part-time Office Assistant in Finance
- Eliminate the Conservation Specialist Position as part of a completed succession plan in Finance

Operating-Energy: The City's utility, Beaches Energy Services, serves over 35,000 electric customers in Jacksonville Beach, Neptune Beach, Ponte Vedra, and Palm Valley. This year, the utility's budget includes \$68.6 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 426 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 as static as possible while continuing to provide the same level of service. The impact of inflation can be seen in the overall increase of 12.4% in this category. Notable changes this year are:

- The City transitioned to a new sanitation service contractor during 2023. The cost of the new contract is more than \$2.8M higher than the prior year's budget
- Health insurance premiums increased by roughly \$700,000. The City opted to absorb these costs instead of passing them along to our employees.

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 2024 capital outlay can be found in the Budget Summaries section; descriptions of larger projects planned for completion between 2024 and 2028 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: The City has three active grant programs which include; (1) an incentive program for façade improvements in the Downtown Central Business District zone, (2) a septic tank phase-out rebate program, and (3) a grease interceptor rebate program to promote the installation of authorized, properly sized grease interceptors outside of existing food service facilities. Increases in FY2024 reflect funding for the remaining septic tanks within the City.

Transfers: The Budget Summaries section has a complete list of all transfers included in the 2024 budget.

Expenditures by Department:

Expenditures by Department	Original Budget 2023	Adopted Budget 2024	Increase (Decrease)	% Change
Non-Departmental	\$10,183,167	\$12,408,384	\$2,225,217	21.9%
Executive & Legislative	2,387,999	2,654,695	266,696	11.2%
Finance	7,859,858	8,776,368	916,510	11.7%
Planning & Development	1,232,919	1,400,700	167,781	13.6%
Parks & Recreation	7,494,900	8,210,669	715,769	9.6%
Public Works	27,705,510	28,729,200	1,023,690	3.7%
Police	11,648,898	12,697,986	1,049,088	9.0%
Fire	3,148,652	3,351,287	202,635	6.4%
Beaches Energy Services	100,372,570	103,223,483	2,850,913	2.8%
Human Resources	14,156,615	15,274,806	1,118,191	7.9%
Community Redevelopment	35,230,849	13,834,007	(21,396,842)	-60.7%
Information Services	2,032,470	2,247,927	215,457	10.6%
Total Expenditures	\$223,454,407	\$212,809,512	(\$10,644,895)	-4.8%

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 a major capital project to remove and replace 2,100 linear feet of stormwater pipes and associated infrastructure. 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 as a result of pay plan changes adopted during FY2023.

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 an increase due to payroll-related costs as a result of pay plan changes adopted during 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 due to payroll-related costs and operating costs.

Public Works provides water, sewer, stormwater, and sanitation services to the citizens of Jacksonville Beach, along with street maintenance. The increase for the new sanitation contract by \$2.8 million is offset by a reduction in capital projects that were funded in FY2023 using dollars from the American Rescue Plan Act.

The **Police Department's** budget increase of 9.0% is largely due to payroll-related costs.

The **Fire** budget reflects the agreement between the City and Duval County for the cost of providing fire and protective services. The agreement increases with the higher of either CPI or 2.5% annually. In FY2024, that amount is \$202,635.

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 \$1.1M in electric and natural gas.

The City purchases its power through Florida Municipal Power Agency, whose primary generation fuel is natural gas. Beaches Energy has one of the highest reliability ratings in the state.

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 an increase in the Health Insurance Premium that is being absorbed by the City.

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 Southend districts' Plans. The budget reflects a significant decrease in capital outlay costs to both the Downtown (\$15.5M) & Southend Districts (\$5.7M) due to the timing of capital improvement plan projects.

Information Services provides the overall management of technology and data processing for all City Departments. The increase is attributable to pay plan changes adopted during FY2023.

A summary of staffing levels by department and division since FY2022 can be found in the Budget Summaries section of this book. A discussion of changes in FY2024 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.

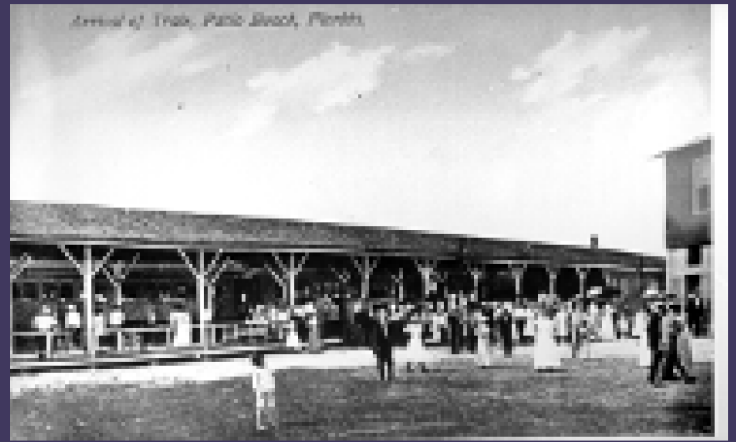


COMMUNITY PROFILE

Jacksonville Beach



A BRIEF HISTORY



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

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

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

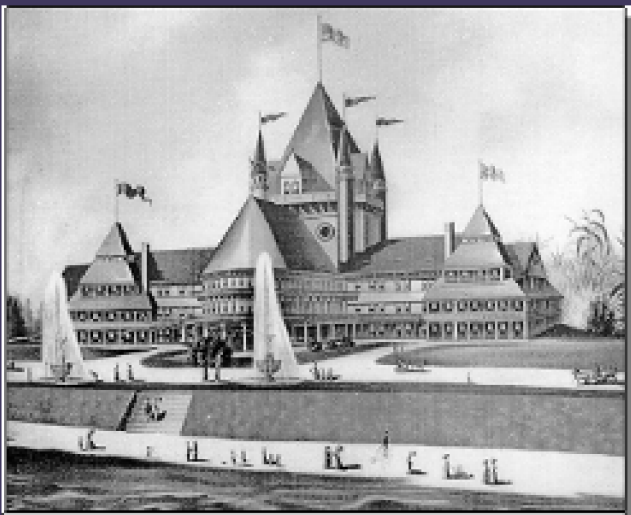
The company acquired many acres of choice oceanfront property which was divided into lots. By November 12, 1884, Ruby was ready for the first buyers of the subdivided lots. About fifty prospective buyers arrived by excursion boats. In all, thirty-four lots were sold that day for a grand total of \$7,514.

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

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

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





MURRAY HALL
FLORIDA'S SUMMER AND WINTER
RESORT

THE FINEST AND MOST ELEGANTLY
FURNISHED IN THE SOUTH

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

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



One of many boarding houses opened to take advantage of the tourist trade.



Hotel Pablo



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



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



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



The boardwalk era began in 1915 and 1916 when businessman Martin Williams, Sr. established dance pavilions, shooting galleries, boxing, wrestling, restaurants and other forms of entertainment on the new boardwalk.

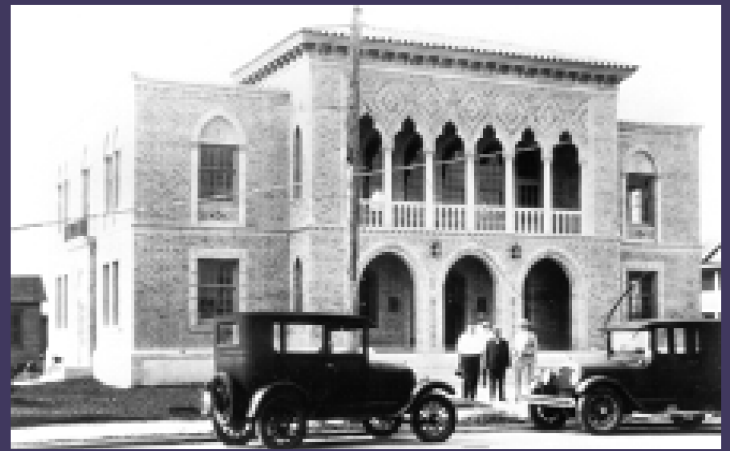


Auto racing on the hard-packed sand of the beaches made the area popular for this spectator sport.

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 the 1920s.



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 Museum.

BEACHES
museum



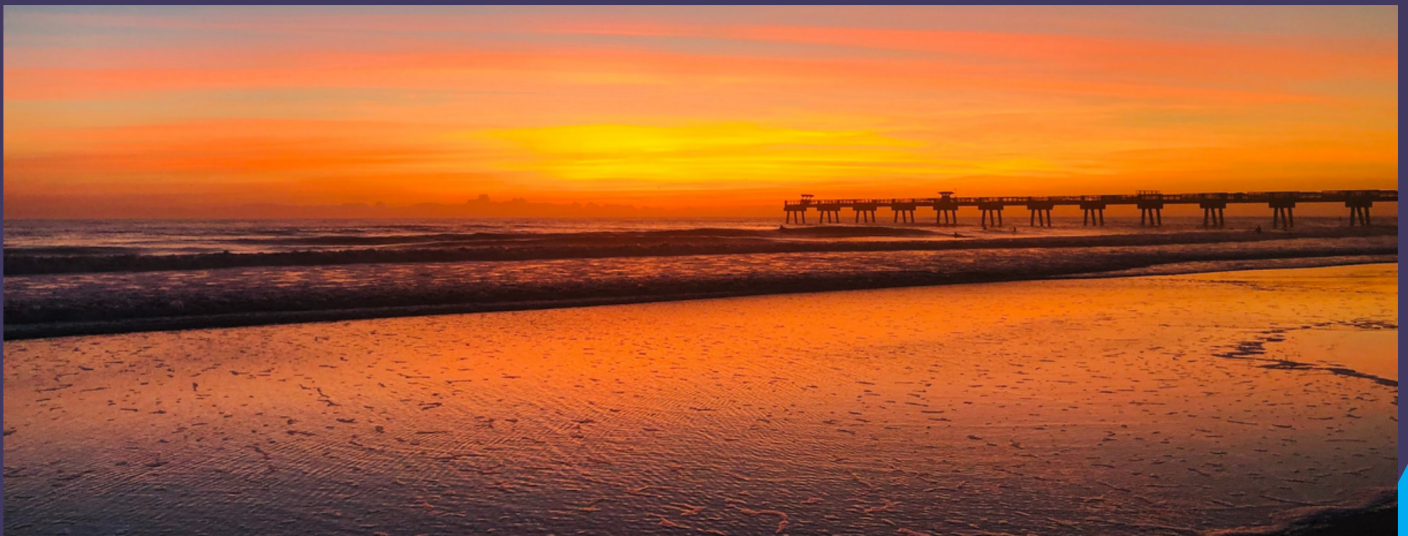
WELCOME TO JACKSONVILLE BEACH

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 various forms of social media and its website. 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

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.



Photo Credit: Beaches Oktoberfest



**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)	346 / 135
Government Facilities and Services	
Miles of Streets	93
Number of Street Lights	5,649
Culture and Recreation	
Parks	15
Parks Acreage	210
Golf Course	1
Tennis Courts	8
Pickle Ball Courts	2
Fire Protection	
ISO Fire Classification	1
Number of Stations (Services provided by County)	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	78
Beaches Energy Services	
Number of Electric Customers	35,735
Number of Residential Electric Customers	30,541
Average Monthly Consumption-Residential	1,230 kwh
Sewer System (MGD-million gallons per day)	
Number of Sewer Services	10,555
Number of Treatment Plants	1
Daily Average Flow in Gallons	2.5 MGD
Maximum Daily Capacity of Treatment in Gallons	4.5 MGD
Water System (MGD-million gallons per day)	
Number of Water Services	10,697
Number of Residential Customers	9,213
Average Monthly Consumption-Residential	4,041
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

Miscellaneous Statistics
City of Jacksonville Beach, Florida

	Population	Unemployment	Duval County	Budgeted Expenditures	
		Rate	Per Capita Income	Original	Final
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%	\$54,354	\$164,824,450	\$194,624,578
2022	23,830	3.0%	n/a	\$179,058,353	\$232,929,522

	Residential		Commercial		Total Value of Permits
	Permits Issued	Value of Permits	Permits Issued	Value of Permits	
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
2021	1471	\$61,347,054	253	\$36,672,627	\$98,019,681
2022	1418	\$113,729,998	292	\$26,857,591	\$140,587,589

Principal Taxpayers:			Percentage of
	2021 Assessed Valuation	2022 Assessed Valuation	2022 Total Assessed Valuation
Broadstone Beach House at Jax Beach	\$44,361,100	\$57,083,900	1.4%
Margaritaville Beach Hotel		\$43,014,700	1.0%
Ocean Park Partnership, Ltd.	\$34,099,327	\$37,509,259	0.9%
South Beach Regional Shopping Center	\$31,096,000	\$31,502,300	0.8%
Courtyard Marriott	\$28,353,400	\$31,188,740	0.8%
Hampton Inn Oceanfront	\$26,737,500	\$29,411,250	0.7%
Bluewater Apartments		\$21,159,500	0.5%
Pablo Plaza	\$20,274,600	\$20,734,300	0.5%
Beach Marine	\$17,644,400	\$19,408,840	0.5%
Four Points by Sheraton- Jax Beachfront	\$12,672,225	\$13,939,447	0.3%
	\$215,238,552	\$304,952,236	
Total Real Property Assessed Valuation	\$3,925,727,019	\$4,121,219,786	

Principal Employers 2022:	Number of Employees
Naval Station Mayport	10,030
The Players Championship	900
Baptist Medical Center - Beaches	800
PGA Tour, Inc.	700
Ponte Vedra Inn and Club	530
Sawgrass Marriot Golf resort	450
City of Jacksonville Beach	400
Optimum Healthcare IT	385
TPC Sawgrass	320
Vicars Landing	320



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>

City Services:

The City provides a full range of services:



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

The Cost of City Services:

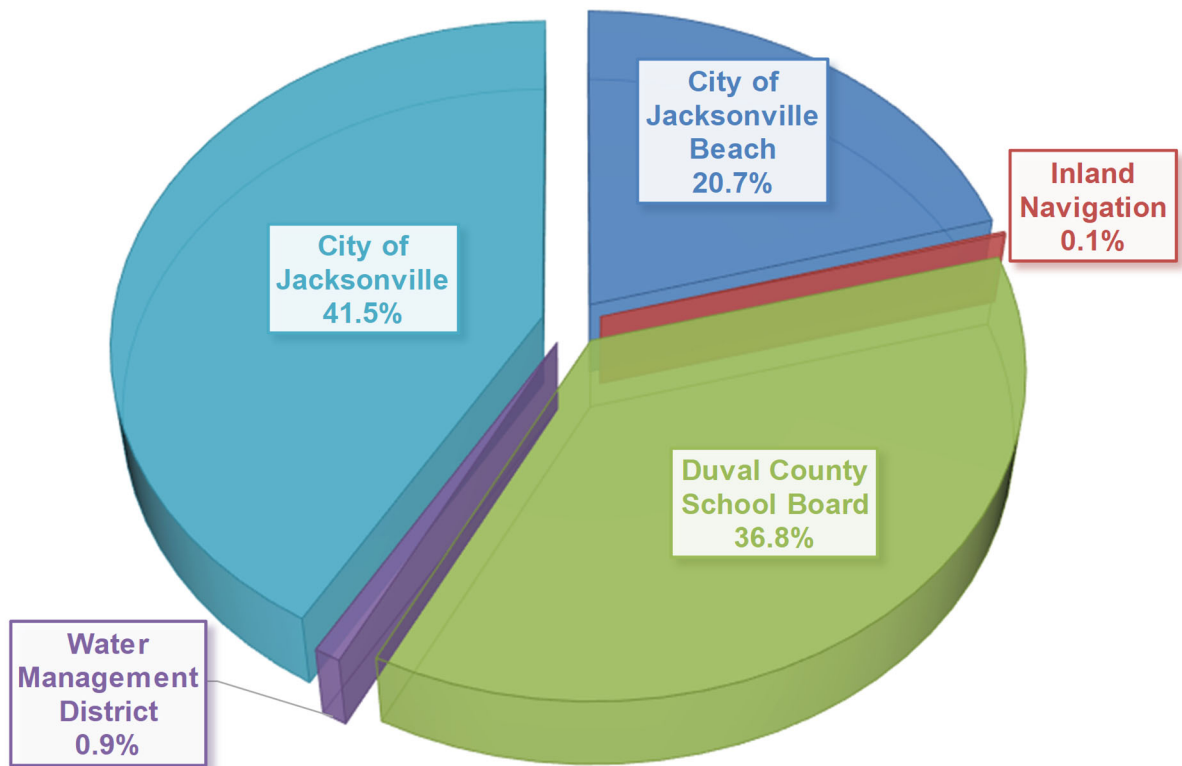
A home in Jacksonville Beach with an assessed median value of \$285,780 (and a homestead exemption of \$50,000) has a net taxable value of \$235,780 (\$260,780 for school districts). Based on FY2024 millage rates, that homeowner will pay \$4,560 in property taxes. \$942 of that household's taxes (or \$78.49 per month) will be paid to the City of Jacksonville Beach. In comparison, the cost for cable TV service and internet service can exceed \$100 per month.

Funding City Services:

City services are funded from a variety of sources including property taxes, local option taxes, state shared revenues and utility rates. The City's millage rate is only a portion of the total property tax paid by property owners in Jacksonville Beach. Four other taxing authorities assess millage rates on property value. Taxes shown below are based on median home value of \$285,780 for FY2024 with homestead exemptions of \$50,000 (\$25,000 for school district taxes).

Where Your Property Tax Dollars Go:

Current Millage Rate			Adopted Millage Rate	
Millage Rate	Property Tax		Millage Rate	Property Tax
\$3.9947	\$942	City of Jacksonville Beach	\$3.9947	\$942
0.0320	\$8	Inland Navigation	0.0288	\$7
5.4840	\$1,430	Duval County School Board	6.4310	\$1,677
0.1974	\$47	Water Management District	0.1793	\$42
8.0262	\$1,892	City of Jacksonville	8.0262	\$1,892
\$17.7343	\$4,318	TOTAL	\$18.6600	\$4,560



Budget Process

Budget Planning Calendar

Approximate Date	Required Budget Action
February 1	Completion of budget projections for major funds Management review of budget calendar and budget instructions
March 15	Departments submit 5-year capital improvement plan requests
April 1	Mid-year budget adjustment
May 1	Departments submit next year budget requests
May through June	City Manager, Chief Financial Officer and Budget Officer meet with Departments to review and revise all budget requests and business plans
June 1	Property Appraiser provides estimated preliminary taxable base for next budget year per FS 200.065
July 1	Property Appraiser submits Certificate of Taxable Value (DR420)
End of July	Proposed millage rate, calculation of rolled back rate and date for first public hearing on budget due to Property Appraiser (within 35 days of receipt of taxable value)
First half of August	City Council workshops to review budgets and business plans
First week in September	First public hearing on budget; adoption of tentative millage rate and proposed operating budget - Run TRIM budget ad in newspaper
Third week in September	Second (final) public hearing on budget: adoption of millage rate and operating budget

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

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

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

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.

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

July 1: Property Appraiser provides the Certificate of Taxable Value (DR420) which the City uses to finalize its property tax budget and recommends millage rate for adoption.

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 (where applicable):

1. Organization – a description of the department, its programs and functions.
2. Mission – a statement of the department's mission.
3. Goals – a specific listing objectives/outcomes of what the department expects to achieve in the coming budget year. These goals link the department's goals to the City's Strategic Plan by referencing the Strategic Plan Priority, Goal and objective (P.G.O.).
4. Recent accomplishments/highlights – significant accomplishments during the past budget year.
5. Performance measures – indicators of the department's efficiency and effectiveness

6. Financial summary – a three-year (prior year actual, current year revised budget, next year proposed budget) summary of the department's expenditures, cost by division, funding sources and budget changes or issues that may impact the department's budget now or in the future.
7. Authorized position schedule – a listing of the positions within each of the department's divisions and number of personnel within each classification.

Accounting and Financial Policies

Basis of Accounting – The City prepares its Annual Comprehensive Financial Report (ACFR) 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 Annual Comprehensive Financial Report (ACFR).

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 \$1,000,000 in the Property and Liability Insurance Fund and a minimum of \$500,000 in the Workers Comp Insurance Fund.

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	\$28,677,150	\$28,677,150	\$0	13.5%
Community Redevelopment	12,699,783	15,531,851	(2,832,068)	7.3%
General Capital Projects	3,919,000	6,861,085	(2,942,085)	3.2%
Electric	98,721,646	100,071,158	(1,349,512)	47.0%
Water & Sewer	17,347,214	14,080,396	3,266,818	6.6%
Total Major Funds	161,364,793	165,221,640	(3,856,847)	77.6%
Nonmajor Funds:				
Governmental	4,046,373	2,927,366	1,119,007	1.4%
Enterprise	14,005,443	18,017,182	(4,011,739)	8.5%
Internal Service	17,948,519	17,948,519	0	8.4%
Trust (pension)	13,396,570	8,694,805	4,701,765	4.1%
Total Nonmajor Funds	49,396,905	47,587,872	1,809,033	22.4%
TOTAL - All Funds	\$210,761,698	\$212,809,512	(\$2,047,814)	100.0%

Governmental Funds

Major Governmental Funds

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

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

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

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

Nonmajor Governmental Funds

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

Special revenue funds are used to account for specific revenues that are legally restricted to be spent for a particular purpose. Funding sources in these funds are largely grant and tax revenues. Budget objective: to show the legally restricted revenue sources, how these sources will be utilized and to demonstrate compliance with statutes, regulations and rules governing their use.

Debt service funds are used to account for the accumulation of resources for and payment of governmental bond principal and interest; funding for these funds comes from the revenue pledged as support for the debt. Budget objective: to fund debt service expenditures and to provide for any cash flow deficiency that would occur prior to the receipt of tax increment revenues.

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

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

Governmental Funds	Budget	Primary Uses	Department
General Fund (major)	\$28,677,150	Public Works-Street Maintenance, Planning & Development, Executive, Finance-Building Maintenance, Executive, Executive-Nondepartmental	All departments to the left
Special Revenue Funds			
Community Redevelopment (major)	15,531,851	Infrastructure improvements in Downtown and Southend districts; downtown policing initiative	Redevelopment, Police, Public Works
Convention Development	629,037	Tourism and convention development	Parks & Recreation, Executive
Court Cost Training	8,100	Police training	Police
Local Option Gas Tax	756,594	Street and road maintenance	Public Works
Half-Cent Infrastructure Surtax	879,500	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	100,100	City's radio system	Police
Justice Assistance Grant	0	Specific law enforcement uses	Police
American Rescue Plan Act (ARPA) Fund	72,000	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
Capital Projects Funds			
General Capital Projects (major)	6,861,085	Major capital projects and repair/replacement of equipment	Executive
Infrastructure Surtax Bond Proceeds	308,225	Infrastructure improvements specified in enabling legislation	Executive
TOTAL	\$53,997,452		

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
Finance	Accounting - Department/division operating budgets Customer Care - Number of meters in each utility & degree of difficulty (time); Procurement - Number and value of purchase orders
Information Services	Computer time usage estimate
Human Resources	Number of employees
Fleet Maintenance	Specific 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)

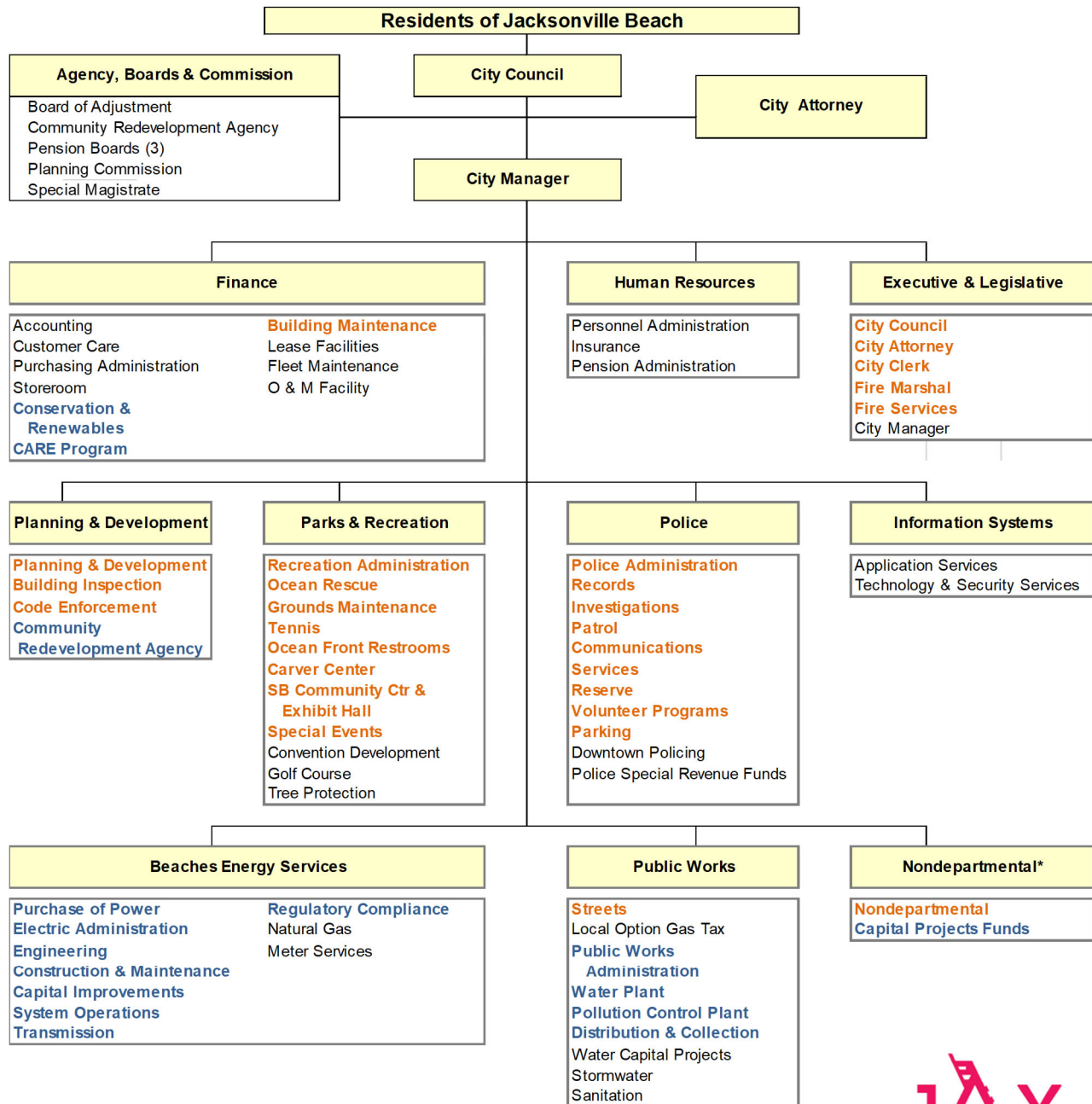
Proprietary Funds	Budget	Primary Uses	Department
Enterprise			
Electric (major)	\$100,071,158	Operations of Beaches Energy Services	Beaches Energy Services
Water & Sewer (major)	14,080,396	Operations of water and sewer system	Public Works
Natural Gas	2,135,213	Operations of natural gas system	Beaches Energy Services
Stormwater	4,494,648	Operations of stormwater system	Public Works
Sanitation	7,351,967	Garbage and sanitation operations	Public Works
Golf Course	3,016,134	Golf course operations	Parks & Recreation
Lease Facilities	1,019,220	Operations of lease facilities and funding for major projects and replacements	Beaches Energy Services
Internal Service			
City Manger	834,422	City Manager's office operations	Executive
Finance	6,093,602	Customer care, accounting, purchasing and storeroom	Finance
Information Systems	2,247,927	IS	IS
Human Resources	899,023	Human resources operations	Human Resources
Fleet Maintenance	695,068	Maintenance on City's vehicle fleet	Finance
Meter Services	1,017,112	Meter reading services for electric & water	Beaches Energy Services
Operations & Maintenance Facility	480,387	Maintenance costs of O&M buildings	Finance
Insurance & Risk Retention	5,680,978	Premiums and related costs for general, liability, workers comp and employee insurance	Human Resources
TOTAL PROPRIETARY FUNDS	\$150,117,255		

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	\$5,731,211	General employees' pension fund	Human Resources
Police	1,881,320	Police pension fund	Human Resources
Fire	1,082,274	Fire pension fund	Human Resources
TOTAL PENSION FUNDS	\$8,694,805		

City of Jacksonville Beach, Florida Organization Chart



Funding Source Key:

General Fund

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

* See Executive & Legislative Business Plan for these divisions.



**Expenditure Summary by Business Plan and Fund
Fiscal Year 2024**

	General Fund	Other Govt. Funds	Enterprise	Internal Service	Trust (Pension)	Total
Beaches Energy Services						
Electric	\$ -	\$ -	\$ 100,071,158	\$ 1,017,112	\$ -	\$ 101,088,270
Natural Gas			2,135,213			2,135,213
Total Beaches Energy	0	0	102,206,371	1,017,112	0	103,223,483
Redevelopment						
Downtown Redevelopment		12,866,110				12,866,110
Southend Tax Increment		2,665,741				2,665,741
Total Redevelopment	0	15,531,851	0	0	0	15,531,851
Executive & Legislative						
Nondepartmental	4,359,574					4,359,574
Executive & Legislative	1,820,273			834,422		2,654,695
Fire	3,351,287					3,351,287
Capital Projects		8,048,810				8,048,810
Governmental Debt Service						0
Total Executive & Legislative	9,531,134	8,048,810	0	834,422	0	18,414,366
Finance	488,091		1,019,220	7,269,057		8,776,368
Human Resources						
Personnel Administration				899,023		899,023
Insurance & Risk Management				5,680,978		5,680,978
Pension Administration					8,694,805	8,694,805
Total Human Resources	0	0	0	6,580,001	8,694,805	15,274,806
Information Services				2,247,927		2,247,927
Parks & Recreation						
Recreation Administration	706,849					706,849
Ocean Rescue	1,377,803					1,377,803
Grounds Maintenance	1,594,111					1,594,111
Tennis	251,754					251,754
Oceanfront Facilities	164,300					164,300
Carver Center-CDBG	212,991	142,000				354,991
Special Events-Convention Dev.	89,190	629,037				718,227
Exhibition Hall	23,500					23,500
Golf Course			3,016,134			3,016,134
Tree Protection		3,000				3,000
Total Parks & Recreation	4,420,498	774,037	3,016,134	0	0	8,210,669
Planning & Development	1,400,700					1,400,700
Police						
General Fund	10,863,132					10,863,132
Special Revenue Funds		137,010				137,010
Total Police	10,863,132	137,010	0	0	0	11,000,142
Public Works						
Administration			2,962,701			2,962,701
Water Plant			1,977,520			1,977,520
Pollution Control			3,934,985			3,934,985
Distribution and Collection			5,205,190			5,205,190
Streets	1,973,595					1,973,595
Local Option Gas Tax		756,594				756,594
American Rescue Plan Act		72,000				72,000
Stormwater Utility			4,494,648			4,494,648
Sanitation			7,351,967			7,351,967
Total Public Works	1,973,595	828,594	25,927,011	0	0	28,729,200
Total Adopted Budget	\$28,677,150	\$25,320,302	\$132,168,736	\$17,948,519	\$8,694,805	\$212,809,512



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



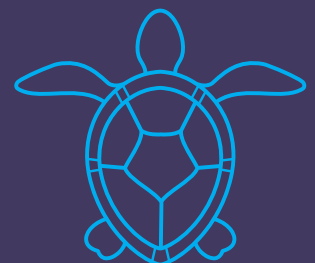
PUBLIC SAFETY



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 services 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 Department's daily operations.

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 FY2024

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.G2.O1-03 – Establish policies for raising utilities during repair or replacement – Q2, FY2024

Beaches Energy Services

Department Goals – FY2024

- 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 promoting a safety and training culture.
- Continue to implement planned elements of the Beaches Energy Strategic Operational Business Plan.
- Conduct a rate study to determine appropriate rates and fees to reflect current costs (for example, connection fee for after-hours, disconnect fees, etc.). This must occur shortly to ensure that we are covering the cost to provide each service.

Recent Accomplishments/Highlights

- ✓ Beaches Energy Services' residential rate for 1,000 kWh remains below the State average.
- ✓ Beaches Energy Services was recognized by the American Public Power Association with the Reliable Public Power (RP3) Award at the Diamond Level which is the highest designation possible. The application period is every three years. The program is based on industry-recognized leading practices in four important disciplines: Reliability, Safety, Workforce Development, and System Improvement. Beaches Energy received a perfect score of 100 for the first time. This is the third straight time that Beaches Energy has received the Diamond designation.
- ✓ Various Relay/Substation major projects that were completed during the fiscal year:
 - Sampson Substation - NERC Standard PRC-002 (Protective & Control) Disturbance Monitoring Implementation
 - Sampson Substation - NERC Standard TPL-001 (Transmission System Planning) System Stability Implementation
 - Guana Substation - Circuit 525 main breaker replacement
 - Guana Substation - Transformer TR-1 service life extension
 - Guana Substation - Circuit breakers and protective relays for circuits 526, 527, 528, 529 & 530
 - Jacksonville Beach Substation - substation station service equipment and wire
 - Ft. Diego - Transformer TR-1 service life extension
 - Ft. Diego - Transmission line 803 protective relay replacements
 - Ft. Diego - RTU (Remote Terminal Unit) and communications upgrades/equipment replacements
 - Transmission lines 804 & 805 - Insulator and hardware replacement for two miles (11 poles) of joint structures on D-Dot (new glass insulators and attachment hardware)

Beaches Energy Services

- ✓ Various capital projects were completed continuing our strategy of placing lines underground and replacing all wood poles with concrete:
 - Wilderness Trail North wood to concrete conversion (Ponte Vedra Beach)
 - Isabella Blvd overhead to underground conversion (Jacksonville Beach)
 - Solana Rd overhead to underground conversion (Ponte Vedra Beach)
 - Alta Mar Drive cable replacement (Ponte Vedra Beach)
 - Linkside Circle cable replacement (Ponte Vedra Beach)
- ✓ Implemented Responder Outage Management System internally and are working to design a customer-facing outage map by mid-FY2024.
- ✓ Updated the kitchen, bathrooms, flooring, workstations, and video technology at our System Control and Data Acquisition (SCADA) building.
- ✓ 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 73.36 minutes while our SAIDI was 19.7 minutes.

System Reliability

2022 Calendar Year Distribution Reliability Indices								
	FL Munis	FPL	TECO	Duke	FPUC	Average	Beaches	Difference
Average Minutes Out per Customer	73.36	45.80	69.40	85.20	202.70	95.29	19.70	56.99%
Average # of Times Out per Customer	1.16	0.74	1.03	0.93	1.70	1.11	0.33	55.54%

Performance Measures	Actual FY2021	Actual FY2022	FYTD 3/31/23	Target FY2024
COST				
Residential rates for 1000 kWh below the State average	Yes	Yes	Yes	Yes
Employee lost time accidents	2	2	3	0
RELIABILITY				
Annual average outage time per customer. Reported on a calendar year .	43.01	19.70	20.06 (2/1/23)	Less than 50% of FMPA Average
Apprentices in Training	4	1	11	Progress in program
Budgeted facility improvements completed for projects.	Yes	Yes	Yes	Yes

Beaches Energy Services

Cost

- Beaches Energy Services' residential rate for 1,000 kWh remains below the State average (see rate schedule below).
- 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 policy currently in place.
- The City has a 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 generation with some investment in nuclear and solar generation. International supply and demand issues associated with natural gas have resulted in significant price increases over the past year with significant volatility throughout FY2023. The result was uncertainty in costs and expenditures associated with the generation of electricity, and the resale of natural gas to BES customers.
- Beaches Energy has 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.
- Since our initial investments in solar we have participated in other community solar projects all of which are scheduled for completion in December of 2024. In total Beaches Energy Service will own entitlements to 35 MW of combined energy. There are no future planned purchased power agreements for additional solar energy.

Current Beaches Energy fuel mix to generate electricity for our customers:

FMPA All Requirements Project Fuel Mix - Current Fiscal Year	
Natural Gas	80.90%
Coal	11.83%
Nuclear	5.31%
Renewable	1.74%
Contracts/Other	0.22%
Total	100.00%

Beaches Energy Services

Rates

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

*1000kWH FMEA May 2023 published rates

** Local taxes estimated at 6%

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

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

Location	1000 kWH Base Rate	1000 kWH Total *	Add Local Taxes & Fees	Adjusted Total with Taxes & Fees
Gainesville	\$102.63	\$182.63	\$18.26	\$200.89
Leesburg	\$107.94	\$177.94	\$17.79	\$195.73
Duke Energy **	\$112.88	\$172.49	\$21.32	\$193.81
Bushnell	\$100.65	\$175.65	\$17.57	\$193.22
Florida Public Utilities	\$40.68	\$154.64	\$36.30	\$190.94
Mount Dora	\$60.66	\$172.66	\$17.27	\$189.93
Key West	\$137.35	\$181.60	\$0.00	\$181.60
Fort Meade	\$94.56	\$164.56	\$16.46	\$181.02
Ocala	\$106.64	\$162.64	\$16.26	\$178.90
Fort Pierce	\$120.48	\$159.48	\$15.95	\$175.43
Newberry	\$114.14	\$159.14	\$15.91	\$175.05
FPL Northwest *	\$114.42	\$151.87	\$23.06	\$174.93
Havana	\$104.50	\$171.98	\$0.00	\$171.98
JEA ****	\$77.83	\$149.51	\$19.44	\$168.95
St. Cloud	\$79.54	\$152.88	\$12.23	\$165.11
Wauchula	\$108.00	\$149.00	\$14.90	\$163.90
Orlando	\$76.48	\$147.00	\$14.70	\$161.70
Tampa Electric **	\$86.22	\$131.47	\$29.26	\$160.73
State Average	\$94.77	\$146.40	\$13.40	\$159.80
Clewiston	\$93.20	\$143.20	\$14.32	\$157.52
Kissimmee	\$144.33	\$144.43	\$11.55	\$155.98
Lake Worth Beach	\$79.55	\$140.47	\$14.05	\$154.52
Lakeland	\$64.40	\$139.40	\$13.94	\$153.34
Starke	\$75.95	\$138.38	\$13.84	\$152.22
Moore Haven	\$83.30	\$137.70	\$13.77	\$151.47
Beaches Energy	\$88.07	\$149.95	\$0.00	\$149.95
Bartow	\$59.40	\$135.80	\$13.58	\$149.38
Homestead	\$77.60	\$134.60	\$13.46	\$148.06
Green Cove Springs	\$95.00	\$148.00	\$0.00	\$148.00
Blountstown	\$136.68	\$136.68	\$6.83	\$143.51
Winter Park	\$90.59	\$130.26	\$13.03	\$143.29
Florida Power & Light ** ***	\$84.99	\$122.44	\$19.43	\$141.87
Tallahassee	\$91.75	\$126.94	\$12.69	\$139.63
Alachua	\$102.54	\$120.54	\$12.05	\$132.59
New Smyrna Beach	\$98.41	\$119.71	\$11.07	\$130.78
Quincy	\$98.41	\$113.31	\$0.00	\$113.31
Williston	\$89.12	\$106.62	\$5.33	\$111.95
Chattahoochee	\$107.65	\$111.31	\$0.00	\$111.31

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's mission is to provide low-cost, reliable, and clean power, plus value-added services for FMPA's owners-customers that benefit their communities and customers. FMPA serves 32 of the 33 municipal electric utilities located across the state. The City of Jacksonville Beach joined the FMPA on May 1, 1986, and is a member of the All-Requirements Project (ARP). All-Requirements is FMPA's largest power supply project and serves all the power needs of 13 cities from a variety of power-generating units. By working together through FMPA, municipal utilities can enhance their operations for the benefit of their customers. FMPA's primary purpose is to create joint power supply resources, such as power plant ownership. In addition, the cities work together on a variety of joint efforts to enhance the cost, reliability, and operations of their electric systems. Current long-range load projection studies indicate FMPA has adequate generation resources for the next 6 years.

Beaches Energy Services, in partnership with the 31 other municipal utility members, recently conducted a review of FMPA's mission, values, and strategic priorities. The Board and ARP Executive Committee agreed upon and committed to the following strategic priorities:

- Advocate for abundant natural gas supply and pipeline expansions to keep costs low
- Begin engaging in discussions to explore viable alternative resource opportunities
- Explore expanding membership in the Florida Power Pool to maximize asset value and minimize costs
- Evaluate capital funding strategies that align debt utilization with competitive rates
- Develop a systematic approach to mitigating exposure to risk associated with volatile natural gas pricing
- Continue our commitment to high availability for FMPA's low-cost generating resources

Beaches Energy Services has continuing goals of keeping electric rates below the State average and providing reliable service to our customers that exceeds their expectations. In addition to the ongoing conservation and energy efficiency programs, Beaches Energy Services will continue to explore new measures and programs that provide value to our customers.

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 SERC (Southeastern Electric Reliability Council) work in concert to propose and enforce 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.

Beaches Energy Services

Transmission

As a transmission owner, Beaches Energy Services is obligated to comply with these standards or be subject to financial penalties. To achieve zero-defect compliance with NERC and SERC 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 the reliable operation of the Bulk Electric System.

Regulatory Requirements and Transmission Operations

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 the 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 five years, as demonstrated in the Beaches Energy Services Capital Improvement Plan, continues to be our transmission system, substation systems, and underground distribution system (overhead system hardening where placing lines underground is not feasible).

Natural Gas

Beaches Energy Services owns the natural gas distribution system within Beaches Energy Services' territory except for 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 the calendar year 2022, 426 customers purchased 2,192,689 therms.

Natural gas service began in June 2010 and customers will continue to be connected as the system expands. Beaches Energy Services utilizes Tampa Electric Company (TECO) to provide engineering design, construction management, operations, and maintenance of the natural gas system. Natural gas procurement and supply management are now provided through Florida Gas Utility (a State Joint Action Agency of which Beaches Energy is a Member), as we felt they provided better value to Beaches Energy and its customers.

Beaches Energy Services

2022 FLORIDA & OTHER FGT SERVED PUBLIC GAS SYSTEMS			
FL Public Gas System Name	Customers as of 12/31/2022	2022 System Total Throughput (DTh)	Therms per Customer
Pensacola Energy	46,204	3,990,578	860
Okaloosa Gas District	51,112	3,818,591	750
Tallahassee Gas Utility Department	34,916	3,160,751	910
Clearwater Gas System	29,860	2,840,643	950
Lake Apopka Natural Gas District	27,787	2,167,711	780
Leesburg, City of	14,566	849,656	580
Sunrise Gas System	9,236	598,373	650
Lake City Regional Utilities	2,699	579,427	2,150
Fort Pierce Utilities Authority	4,086	501,760	1,230
Milton Natural Gas System	4,702	350,483	750
Beaches Energy Services	426	219,269	5,150
Perry Gas Division	1,393	202,495	1,450
Marianna, City of	1,257	198,335	1,580
DeFuniak Springs Natural Gas	790	161,615	2,050
Palatka Gas Authority	3,939	155,449	390
Madison, City of	767	106,307	1,390
Live Oak, City of	1,005	94,214	940
Starke Natural Gas Department	649	48,663	750
Chattahoochee, City of	382	48,614	1,270
Williston, City of	682	46,053	680
Century, Town of	526	44,959	850
Blountstown, City of	600	34,976	580
Chipley Gas Department	557	32,027	570
Crescent City Natural Gas	1,292	29,833	230
Jay Utilities	249	15,912	640

Beaches Energy Services

Financial Summaries by Resource Allocation, Division, and Fund

	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	7,483,574	7,795,233	8,558,030	762,797	9.8%
Operating-Energy	79,796,000	68,692,435	69,776,331	1,083,896	1.6%
Operating-All Other	8,842,602	10,209,520	11,195,749	105,413	9.7%
Capital Outlay	5,623,923	9,534,890	9,640,303	986,229	1.1%
Transfers	4,160,290	4,140,492	4,053,070	(87,422)	-2.1%
Total	105,906,389	100,372,570	103,223,483	2,850,913	2.8%

Division	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
1201-Purchase of Power	78,104,851	67,555,801	68,643,816	1,088,015	1.6%
1202-Beaches Energy Administration	11,882,375	12,073,367	12,888,208	814,841	6.7%
1203-Engineering	1,184,447	1,926,375	1,794,551	(131,824)	-6.8%
1204-Relay & Substations	2,054,439	3,900,419	3,724,065	(176,354)	-4.5%
1205-Construction & Maintenance	3,693,955	4,600,475	5,609,577	1,009,102	21.9%
1207-Capital Improvements	4,280,938	4,314,000	3,958,000	(356,000)	-8.3%
1212-System Operations	1,945,961	2,013,564	2,511,868	498,304	24.7%
1229-Transmission	293,608	1,521,000	1,472,000	(49,000)	-3.2%
1231-Conservation & Renewables	477,049	528,203	497,189	(31,014)	-5.9%
1234-Storeroom	253,154	-	-	-	#DIV/0!
1237-Care Fund	44,903	120,000	80,000	(40,000)	-33.3%
1239-Regulatory Compliance	857,519	916,899	1,027,097	110,198	12.0%
1271-Meter Service	833,191	902,467	1,017,112	114,645	12.7%
Total	105,906,389	100,372,570	103,223,483	2,850,913	2.8%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
410-Electric Utility	102,438,633	97,432,960	100,071,158	2,638,198	2.7%
411-Natural Gas	2,634,565	2,037,143	2,135,213	98,070	4.8%
541-Meter Service	833,191	902,467	1,017,112	114,645	12.7%
Total	105,906,389	100,372,570	103,223,483	2,850,913	2.8%

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	FY2022	FY2023	FY2024
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	FY2022	FY2023	FY2024
Electrical Engineering Supervisor	1	1	1
Electrical Engineering Project Supervisor	1	1	1
Electrical Engineer (Registered PE)	1	1	1
Electrical Engineer	1	1	1
Electrical Engineering Tech II	2	2	2
GIS System Analyst*	1	0	0
GIS Engineering Coordinator**	1	0	0
Division Total	8	6	6
Relay/Substation	FY2022	FY2023	FY2024
Relay / Substation Supervisor	1	1	1
Relay / Substation Crew Leader	1	1	1
Relay Technician	4	4	4
Apprentice Relay Technician	1	1	1
Division Total	7	7	7
Construction and Maintenance	FY2022	FY2023	FY2024
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	7	7	7
Division Total	31	31	31
System Operations	FY2022	FY2023	FY2024
System Operations Supervisor	1	1	1
System Operations Programmer (NERC Certified)	2	2	2
System Operator (NERC Certified)	6	6	6
System Operator	1	1	1
Division Total	10	10	10
Regulatory and Compliance	FY2022	FY2023	FY2024
Regulatory Compliance Officer	1	1	1
Division Total	1	1	1

Beaches Energy Services

Meter Services	FY2022	FY2023	FY2024
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	6
Office Administrator****	0	0	1
Office Assistant****	1	1	0
Division Total	11	11	12
Department Total	72	70	71

**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.*

****One Meter Reader was added for FY2024.*

*****The Office Assistant was reclassified as the Office Administrator during FY2023.*



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 and 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 FY2024

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.

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, and solicit private market for a partner in developing a P3 project. (P3.G1.O2)
- Finalize and complete 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)
- 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)
- Initiate 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)
- Continue to expand 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* Wayfinding Signage Plan, and Lighting Plan. (P3.G1.O2)

Community Redevelopment Agency

- Implementation of elevated maintenance for the site furnishings plan. (P3. G1. O2)
- Implement the plan for the Pier Entryway Parking Lot that will begin as the pier construction has been completed. (Pier construction is being completed by the City of Jacksonville) (P2.G1.O2)
- Begin the engineering and construction of the Latham Plaza project. (P3.G1.O2)
- Continue the reconstruction of beach dune walkovers and stormwater outfalls at street ends. (P4.G1.O2)
- Work with consultants to develop a parking study for the district to better understand the needs of the downtown. (P3.G1.O1)

Southend District

- Continue to maintain a comprehensive maintenance plan for the facilities and amenities in South Beach Park. (P4.G1.O2)
- Finish construction of the Phase II recommended alternative project from the Ocean Terrace Area Drainage Improvements Project. (P2.G2.O2)
- Implement passive park construction 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)
- Implement the connectivity corridors. (P2.G2.O2)
- Continue 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)
- Improvements to the Splash Pad. (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

FY2024 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, Public Art, and Wayfinding Signage Plans will continue.
- The Maintenance of the Site Furnishings Plan will continue.
- Continue the implementation of the Public Art and Wayfinding Signs plans for downtown.
- Identification of additional projects in the Southend District if applicable.
- Implementation of upgrades and additions to the police cameras located in both districts.

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

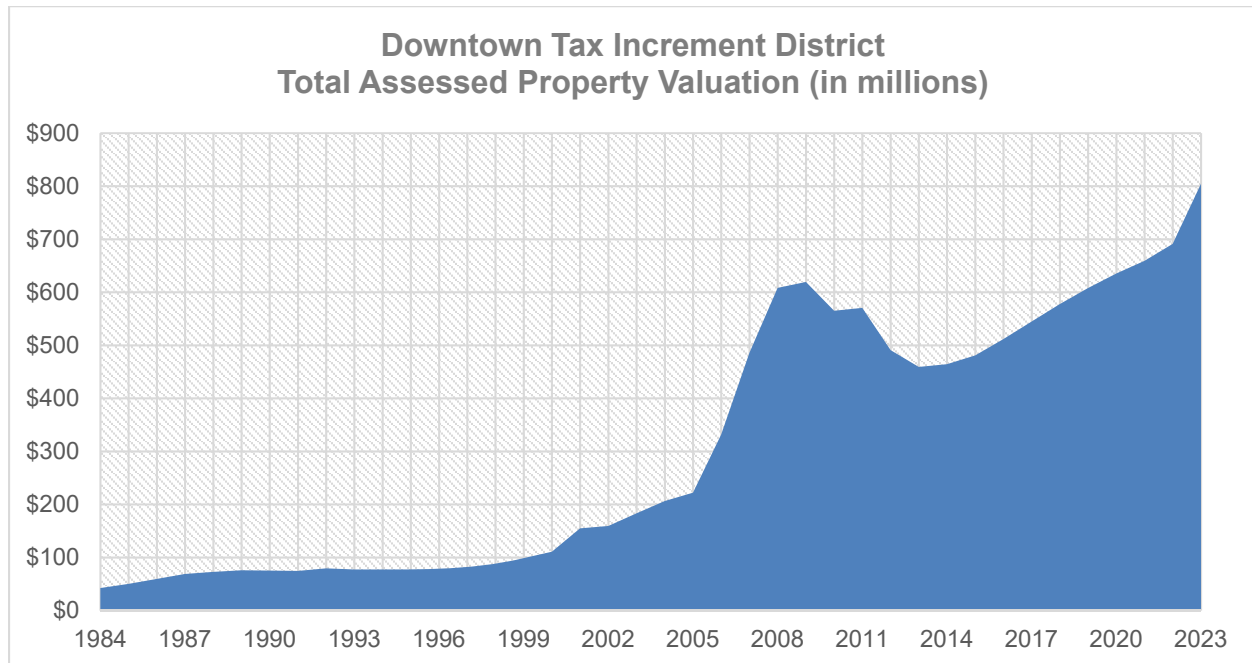
The initial focus of the CRA was the rejuvenation of the commercial core of the Downtown District. The plan for the redevelopment of the Downtown District was adopted in January 1987, following the creation of the TIF District in 1984, and the implementation of the Haskell/Sleiman Plan in 1995. In 2007, 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.

Community Redevelopment Agency



Recent Accomplishments/Highlights - 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:

- ✓ Identified new potential projects to consider in the district, followed by a subsequent plan amendment to include additional maintenance.
- ✓ Installed new bike racks and trash cans in the district.
- ✓ Continued with plans to develop the parking lot adjacent to Latham Plaza as a potential public private partnership.
- ✓ Implemented the façade grant program.
- ✓ Implemented the Art Master Plan, and awarded and completed the first mural. Second mural awarded Summer 2023.

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.

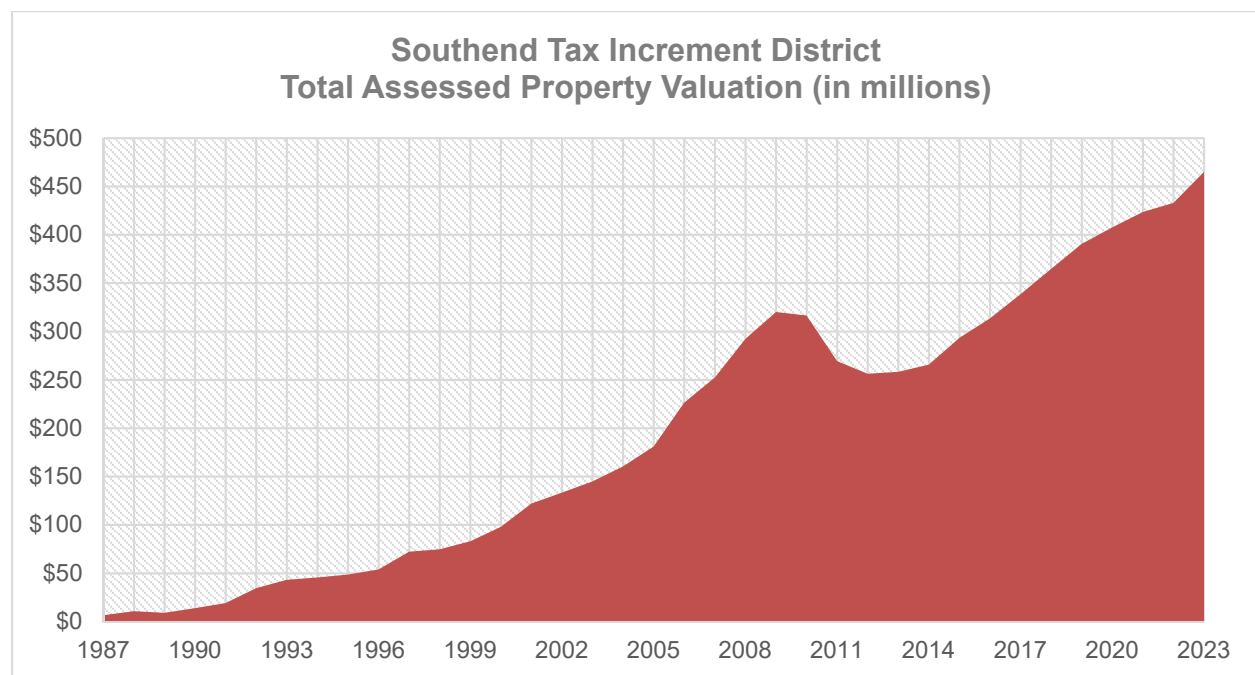
Downtown CAPE police officers patrol the core Downtown area and beachfront, interacting closely with business people, visitors and residents and focusing on quality-of-life crimes. The officers are trained in both crime prevention and code enforcement. They also provide “responsible vendor training”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



Recent Accomplishments/Highlights - Southend

- ✓ Prepared the annual 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 annual replanting in medians and in South Beach Park.
- ✓ Approved plans to improve the splash pad.
- ✓ Began work to create a plan for a passive park on City owned parcels.
- ✓ Sold six lots in the Southend for additional residential development per the plan.

Community Redevelopment Agency

Financial Summaries by Resource Allocation, Department, and Fund

Resource Allocation	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	1,229,261	1,473,190	1,598,994	125,804	8.5%
Operating-All Other	933,157	1,520,955	1,507,912	(13,043)	-0.9%
Capital Outlay	5,587,733	33,127,850	11,924,945	(21,202,905)	-64.0%
Grants to Others	-	500,000	500,000	-	0.0%
Total	7,750,151	36,621,995	15,531,851	(21,090,144)	-57.6%

Department	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Police	1,222,616	1,391,146	1,697,844	306,698	22.0%
Community Redevelopment	6,527,535	35,230,849	13,834,007	(21,396,842)	-60.7%
Total	7,750,151	36,621,995	15,531,851	(21,090,144)	-57.6%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
181-Downtown Tax Increment	3,219,095	28,133,307	12,866,110	(15,267,197)	-54.3%
182-Southend Tax Increment	4,531,055	8,488,688	2,665,741	(5,822,947)	-68.6%
Total	7,750,151	36,621,995	15,531,851	(21,090,144)	-57.6%

Operating-All Other:

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

Capital Outlay:

<u>Downtown TIF</u>		<u>Southend TIF</u>	
Phase 3C, project 3:	\$1,447,775	Stormwater/Reuse Imps phase 5:	\$250,000
Dune walkovers:	\$1,000,000	Connectivity corridors:	\$500,000
Beach outfalls:	\$250,000	SB Park Sidewalk Entrance & Parking:	\$250,000
Downtown action plan:	\$6,258,000	Splash Pad Improvements:	\$250,000
Connectivity corridors:	\$600,000	Passive Park:	\$900,000
Police Vehicles:	\$188,000		\$2,150,000
Tasers & Vests:	\$15,000		
Radio	\$16,170		
	<u>\$9,774,945</u>		

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 *Council on Aging* vehicle repairs up to \$5,000; and \$2,000 to *Beaches Go Green* for the Protect The Beaches campaign.

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
- Establishing the policies and standards for 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 actuarial accrued liability (UAAL) for the Firefighters pension fund calculated at the time it was closed in November 2019. The UAAL will be paid off over a 10-year period with the last payment being made in FY2030. The County is responsible for the remaining unfunded liability for the duration of the agreement.

	Budget 2024
Fire Services Contract	2,643,634
Fire Pension UAAL (<i>payment 5 of 10</i>)	707,653
Total	\$3,351,287

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 FY2024

- Continue/strive to provide excellent and timely legal services and advice to City Clients and City employees (when a claim results from the performance of the employee's duties for the City). Continue to protect the City's interests in all transactions and matters, including legal matters and proceedings handled by outside counsel.
- Successfully and timely complete all scheduled City Council initiatives.
- Oversee and complete improvements to all legislative undertakings by City Clients, including departmental guidelines, manuals, policies and practices.
- Revise the Code of Ordinances and City policies and procedures that need improvement.
- Increase professional education and development opportunities for staff to increase knowledge and efficiencies to enhance service delivery by the office.

Recent Accomplishments/Highlights

- ✓ Aided in development of strategy/litigation of the City's quiet title case against the American Red Cross resulting in the City's quick recovery of ownership of the Lifeguard Station and land.
- ✓ Aided in the development of strategy for the City's successful defense of multiple lawsuits filed by the VLSC.
- ✓ Participated in City management's successful negotiations of long-term Collective Bargaining Agreements with the LIUNA and FOP unions.
- ✓ Substantially revised the Legislative Policies Manual, and secured adoption.
- ✓ Aided the City Clerk's office in the development, coordination, and execution of processes for the systemic collection of unpaid Local Business Tax Receipts, including enforcement before the Special Magistrate.
- ✓ Coordinated and managed documents securing the City's proportional share of the settlement proceeds related to Florida/Duval County settlement of MDR Opioid Litigation.
- ✓ Handled the real estate closing for the sale of surplus parcels on Horn and Sunshine Court; drafted the purchase agreements and deeds utilized for the parcel.
- ✓ Drafted and assisted in the negotiation of the Agreement with Rising Leaders of North Florida (d/b/a First Tee) for the construction and lease of a learning center at Jax Beach Golf Club.
- ✓ Prepared training materials and conducted training for appointed and elected officials (group and individual) on procedure, ethics, and variance law.

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 local business tax program and lien certificate requests.

Goals for FY2024

- Annually plan for the Citizen Information Academy to be held in the spring. (P4.G3.O1)
- Evaluate Council Chambers technology to manage audio recording and livestreaming of public meetings by January 31, 2024. (P4.G3.O1)
- Successfully coordinate and manage the 2024 Municipal Election.
- Begin implementation of the Records Management Plan by January 1, 2024.
- Ensure that Local Business Tax Renewal Notices are sent to existing businesses by August 1, 2024.

Recent Accomplishments/Highlights

- ✓ Implemented public records request software so that the public can request documents electronically and improve tracking by April 1, 2023. (P1.G1.O2)
- ✓ Conducted a review of the City archives and records management program.
- ✓ Worked 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)
- ✓ Worked with the City Attorney to transmit the proposed Charter height referendum ballot language to the Supervisor of Elections for the May 16, 2023, Unitary General Election.
- ✓ Filed revised 2022 City Charter with the Florida Department of State.

Executive & Legislative Department

Fire Marshal's Office

The Fire Marshal's Office is responsible for Fire/Life Safety Prevention Activities throughout the City and performs the task of the Emergency Management Preparedness Coordinator. Fire Life Safety activities include: Fire Inspections, Code Enforcement, Plan Review, and Fire Safety Public Education. It is through these activities the City strives for zero fire deaths. Additionally, the Fire Marshal's Office supports the development community by working with the Building Inspection Division on review of construction documents for fire code compliance. The activities this office performs aids the city in reaching its goal of "Ensure the community is safe and feels secure".

Mission Statement

"Provide Customer Service Based Fire Life Safety and Emergency Preparedness Services to our Citizens."

Goals for FY2024

- Annually inspect all Daycares, Medical Centers, Private Schools, Group Counseling Centers, Nursing Homes, and Assisted Living Facilities prior to the end of FY2023. (P2.G1.O1)
- Conduct a table top hurricane exercise before June 2024. (P4.G2.O1)
- Develop a Highrise Fire Safety Campaign and have ready for delivery by January 2024. (P2.G1.O2)

Fire Marshal's Performance Measures			
Goal	Measure		
	Actual 2022	As of 3/2023	Target CY2024
Preserve/enhance current levels of service:			
Strive for zero fire deaths in Jacksonville Beach	0	1	0
Inspect 100% of all Daycares, Medical Centers, Private Schools, Group Counseling Centers, Nursing Homes and Assisted Living Facilities (35)	100%	69%	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. (408)	53%	26%	50%
Conduct inspections in 25% of all inspectable occupancies annually (2879)	33%	12%	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	27	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)	FY2023	FY2024
Subtotal - operating	1,008,617	959,574
Transfers from General Fund to General Capital Projects Fund reserves for the following future and ongoing projects:		
Street maintenance heavy equipment reserve	100,000	200,000
Citywide sidewalk maintenance and construction	200,000	200,000
Dune walkover replacement	200,000	200,000
Parks maintenance and heavy equipment reserve	200,000	200,000
Radio system replacements	200,000	200,000
Major building systems replacements	250,000	300,000
Police vehicle reserve	300,000	400,000
Partial funding for ERP project	500,000	200,000
IT major equipment replacements	500,000	500,000
Building renovations resulting from space needs analysis	750,000	300,000
Police records management system replacement		500,000
City-Wide gateway signage		200,000
Subtotal - transfers	3,200,000	3,400,000
TOTAL Non-departmental	\$ 4,208,617	\$4,359,574

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. 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/Expenditures Budgeted	FY2024
151 - ½ Cent Sales Surtax Fund (Better Jax Beach)	Street Maintenance Program	750,000
	New Sidewalks Program	70,000
	Penman Rd Commercial Area Improvements	50,000
	Bank service charges	9,500
Subtotal		\$ 879,500
317 - 1/2 Cent Sales Surtax Bond Proceeds Fund	Phase 3C Project 3: Downstream Improvements	302,225
	Bank service charges	6,000
Subtotal		\$ 308,225
315 - General Capital Projects Fund	Professional engineering services	60,000
	Bank service charges	30,000
	Computer-related maintenance/supplies	25,000
	City-wide gateway signage replacements	65,000
	Major building systems projects/renovations	1,036,000
	Building maintenance, painting and misc.	386,000
	Enterprise resource planning project phase 2.0	1,000,000
	Information technology equipment replacements	129,000
	Computer replacements	120,000
	Time clock replacements	15,000
	Parks & playground facilities repairs & maintenance	620,000
	Police vehicle replacements	152,000
	Public safety radio replacements	44,085
	Police RMS & CAD Replacement	100,000
	Non-ADA dune walkover renovations	500,000
	10 th Street S. construction Beach Blvd to 5 th Ave S.	337,000
	4th Street S. stormwater construction 1st to 6th Ave S.	2,000,000
	Streets heavy equipment replacements	242,000
Subtotal		\$6,861,085
TOTAL CAPITAL PROJECTS		\$8,048,810

Detailed information about project expenditures can be found in the Capital Improvement Plan.

Executive & Legislative Department

Budget Issues for 2024

The post pandemic recovery has had an unprecedented economic, business, and social impact on all industries, including government. Local governments have been at the forefront of reacting to and recovering from the pandemic, all while maintaining essential public services. A majority of the workforce has never experienced this type of economic environment in their working lifetime. For example, last year saw the highest national rate of inflation (year over year) since 1981, at approximately 8.5%. While inflation is cooling, it still remains above the 40 year average at 5.3%. While many use the word “inflation”, the impacts on our organization are multiple and significant.

- **Salaries and Benefits:** In FY2023, the City implemented a minimum pay increase of 8.4% across every position. Additionally, the rate of pay for each position increased by 3% at the beginning of FY2023, and additional increases are scheduled for FY2024 and FY2025. 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 increases 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 will need to re-evaluate several of its utility rates to maintain solvency in programs such as Stormwater (which has not been adjusted in approximately 30 years) and Electric.
- **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 fluctuated between high and record high pricing, with no indication of whether pricing will return to pre-pandemic levels. The production of electricity for BES comes predominantly from the use of natural gas. National and geopolitical issues have resulted in substantial volatility 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 may increase to cover the rising cost of fuel. Additionally, those customers purchasing natural gas from BES will be directly impacted by any 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 that 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, PFAS, 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 FY2024 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.
- Over the past several years, there has been a significant increase in proposed State legislation with negative effects on local government. The majority of these proposals preempt local home-rule authority, and many can be considered unfunded mandates. The City, with the support and assistance of the Florida League of Cities and lobbyists, has expended substantial time and effort during session to educate our State representatives on the true impacts of proposed legislation at the local level. This effort will be needed for the foreseeable future, to preserve the character and operational integrity of our community.

Executive & Legislative Department

Financial Summaries by Resource Allocation, Department, and Fund

Resource Allocation	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	2,191,495	2,395,765	2,549,723	153,958	6.4%
Operating-All Other	3,622,128	5,014,503	5,488,441	473,938	9.5%
Capital Outlay	3,134,040	5,109,550	6,976,202	1,866,652	36.5%
Grants to Others	300	-	-	-	0.0%
Transfers	5,767,596	3,200,000	3,400,000	200,000	6.3%
Total	14,715,559	15,719,818	18,414,366	2,694,548	17.1%

Department	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
00-Non-Departmental	9,667,847	10,183,167	12,408,384	2,225,217	21.9%
01-Executive	2,039,549	2,387,999	2,654,695	266,696	11.2%
10-Fire and Emergency Services	3,008,163	3,148,652	3,351,287	202,635	6.4%
Total	14,715,559	15,719,818	18,414,366	2,694,548	17.1%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
001-General Fund	10,563,466	8,986,640	9,531,134	544,494	6.1%
151-Infrastructure Surtax	244,926	877,000	879,500	2,500	0.3%
315-General Capital Projects	2,937,638	4,314,400	6,861,085	2,546,685	59.0%
317-Infrastructure Capital Project	250,530	783,150	308,225	(474,925)	-60.6%
501-City Manager	718,999	758,628	834,422	75,794	10.0%
Total	14,715,559	15,719,818	18,414,366	2,694,548	17.1%

Executive & Legislative Department

Authorized Positions

City Council	FY2022	FY2023	FY2024
Mayor	1	1	1
City Council	6	6	6
Division Total	7	7	7
City Attorney	FY2022	FY2023	FY2024
City Attorney	1	1	1
Legal Assistant	1	1	1
Division Total	2	2	2
City Manager	FY2022	FY2023	FY2024
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	FY2022	FY2023	FY2024
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Administrative Assistant	2	2	2
Office Assistant (part-time)	1	1	1
Division Total	5	5	5
Fire Marshal	FY2022	FY2023	FY2024
Fire Marshal	1	1	1
Deputy Fire Marshal (part-time)	3	3	3
Division Total	4	4	4
Department Total	22	22	22

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 fobs, 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 FY2024

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 Q4.
- P4.G1.O1-03 – Update the Purchasing Ordinance and Purchasing Policy by Q2.

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 in the development of a business capability model and resulting functional requirements for the asset management portion of ERP 2.0 (P4.G1.O2)
- Modernize the utility billing and payment processing software by implementing the Munis utility billing and cash receipting modules. (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. (P4.G3.O1)
- Assist with the Human Capital Management software configuration, training and testing throughout the fiscal year in preparation for implementation. (P4.G1.O1)

Recent Accomplishments/Highlights

- ✓ Received the Government Finance Officers Association Awards for both the Annual Comprehensive Financial Report and Budget Book.
- ✓ 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 129,755 customer payments in FY2022.
- ✓ 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.
- ✓ Updated Customer Assistance Relief Emergency (CARE) Program Policy to increase annual residential maximum disbursement to \$600 to better support our customers experiencing economic hardships.
- ✓ Updated the Energy Efficiency and Customer Incentive Rebate Program to keep current with industry trends and comparable programs.

Finance Department

Performance Measures

Accounting	Actual 2022	FYTD 3/31/2023	Target 2024
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	29	30	31
Number of Years GFOA Budget Award received	28	29	30
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 2022	FYTD 3/31/2023	Target 2024
Customer Service:			
Avg. # monthly payments through Beaches Energy website	10,838	11,735	10,000 or >
Avg. # monthly IVR payments	2,292	2,238	2,200 or >
Avg. # monthly bank draft payments	8,563	9,194	9,000 or >
Avg. # monthly online payments made through customer's bank	5,811	5,792	5,000 or >
Avg. # monthly mail-in payments	4,529	4,364	4,500 or <
Avg. # monthly walk-up or drive-through payments	4,059	3,857	5,000 or <
Number of monthly E-bills	18,806	19,747	19,000 or >
Average telephone customer calls per month	6,486	5,538	6,000 or <
Average answer time (in seconds)	13	15	15 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 2022	FYTD 3/31/2023	Target 2024
I was treated courteously.	100%	100%	95%
The service was prompt.	100%	100%	95%
The employee was helpful.	100%	100%	95%
The employee thanked me for my business.	100%	100%	95%

**Surveys sent to 720 customers, 100 responded*

Leased Properties	Actual FY2022	Budget FY2023	Target FY2024
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	\$256,559	\$279,100
Community Services Center	\$134,544	\$145,208	\$151,000
Penman Park Building	\$50,222	\$54,321	\$56,500
Dockside Safe Harbor	\$48,083	\$55,885	\$57,500
Telecommunications Tower	\$268,249	\$225,304	\$230,400
Total Revenue	\$752,255	\$737,277	\$774,500

Finance Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	2,497,902	3,249,193	3,697,326	448,133	13.8%
Operating-All Other	3,446,398	4,520,665	4,925,042	404,377	8.9%
Capital Outlay	15,769	-	64,000	64,000	0.0%
Transfers	90,000	90,000	90,000	-	0.0%
Total	6,050,069	7,859,858	8,776,368	916,510	11.7%

Division	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
0202-Accounting	1,250,091	1,567,904	1,727,123	159,219	10.2%
0203-Customer Care	2,248,531	3,010,576	3,385,981	375,405	12.5%
0204-Business Analysis	158,113	-	-	-	0.0%
0205-Purchasing	435,517	606,387	684,382	77,995	12.9%
0206-Storeroom	5,836	256,081	296,116	40,035	15.6%
0304-Building Maintenance	388,843	448,719	488,091	39,372	8.8%
0306-Operations Facility	299,160	381,488	480,387	98,899	25.9%
0307-Community Service Center	18,910	10,973	10,774	(199)	-1.8%
0308-Industrial Park	4,458	17,438	17,477	39	0.2%
0309-Tower/Telecom Lease	1,249	7,453	7,523	70	0.9%
0310-Garage	700,894	661,566	695,068	33,502	5.1%
0314-Technology Purchases	537,420	887,769	979,941	92,172	10.4%
0315-Penman Park Building	1,025	3,250	3,251	1	0.0%
0316-2nd Ave N (Safe Harbor)	25	254	254	-	0.0%
Total	6,050,069	7,859,858	8,776,368	916,510	11.7%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
001-General Fund	388,843	448,719	488,091	39,372	8.8%
460-Leased Facilities	563,086	927,137	1,019,220	92,083	9.9%
511-Finance	4,098,087	5,440,948	6,093,602	652,654	12.0%
521-Fleet Maintenance	700,894	661,566	695,068	33,502	5.1%
550-Operations Facilities	299,160	381,488	480,387	98,899	25.9%
Total	6,050,069	7,859,858	8,776,368	916,510	11.7%

Finance Department

Authorized Positions

Accounting	FY2022	FY2023	FY2024
Chief Financial Officer	1	1	1
Budget Officer*	1	1	1
Controller* (prev. Accounting Supervisor)	1	1	1
Treasury & Compliance Administrator** (prev. Internal Auditor)	1	1	1
Accountant**	1	1	2
Budget Analyst** (prev. Office Administrator)	1	1	1
Accounting Technician II, III*	2	2	2
Accounting Technician I (part-time)*	0	0	1
Office Assistant (part-time)**	2	2	0
Division Total	10	10	10
Customer Care	FY2022	FY2023	FY2024
Customer Accounts Manager*	0	0	1
Customer Service Supervisor*	1	1	1
Assistant Customer Service Supervisor*	1	1	0
Utility Accounting Lead*	0	0	1
Utility Accounting Technician* (prev. Collections Specialist & Senior Accounts Specialist)	3	3	2
Customer Care Lead*	0	0	2
Customer Care Specialist I, II* (prev. Customer Account Specialist)	13	13	11
Customer Care Specialist I, II (part-time)* (prev. Customer Account Specialist)	1	1	1
Utility Auditing and Conservation Lead* (prev. Business Relations/Conservation Coordinator)	1	1	1
Conservation Specialist I***	1	1	0
Division Total	21	21	20
Property and Procurement	FY2022	FY2023	FY2024
Property & Procurement Officer	1	1	1
Assistant Property & Procurement Officer	0	1	1
Procurement Administrator	1	1	1
Procurement Associate	1	1	1
Facility Maintenance Manager* (prev. 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	10	10
Department Total	40	41	40

*Pay plan and union contracts adopted by Council on 11/7/2022 included changes to position titles.

**Resolution 2134-2023, approved by City Council on 1/17/2023 included a reorganization of the Accounting Division which; reclassified the Internal Auditor to Treasury and Compliance Administrator, reclassified the Office Administrator to Budget Analyst, added an Accountant, and eliminated a part-time office Assistant.

***Conservation Specialist I position eliminated as part of FY2020 Budget's succession plan for the Business Relations/Conservation Coordinator position.

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 FY2024

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

- P4.G3.O2-04 – Overhaul the awards and recognition programs.

Department Goals

- Implement the HR ERP module in accordance with the project management plan schedule (P4.G3.O2)
- Re-establish the Health Fair (P4.G3.O2)
- Prioritize continuous learning and increase utilization of the Learning Management System (LMS) (P4.G3.O2)
- Configure and administer the badge access reader program (P4.G3.O2)
- Evaluate and rework offered auxiliary insurance benefits in order to attract and retain a highly qualified workforce (P4.G3.O2)
- Increase recruitment efforts in order to attract and retain a highly qualified workforce (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.

Recent Accomplishments/Highlights

- ✓ Processed 1859 (947 qualified) applications for 172 open positions
- ✓ Implemented major changes to the pay and classification plan for LIUNA, FOP, and Managerial and non-union employees
- ✓ Organized two employee events; the spring and holiday luncheons
- ✓ In collaboration with Administration revised the Human Resources Policies
- ✓ Presented human resources training to the Public Works' leadership team and Beaches Energy's line crew leaders and supervisors
- ✓ Did a survey to determine what benefits employees wanted and implemented many of their suggestions
- ✓ Reworked the health insurance offerings to include more options, richer benefits, and lower copays
- ✓ Created a new evaluation template which incorporated the City's core values
- ✓ Brought back the Employee Wellness Program after a multi-year hiatus
- ✓ Attended 4 job fairs to expand the City's presence in the community and to garner interest in the City's apprentice programs
- ✓ Revamped the New Employee Quarterly Orientation
- ✓ Updated the Equal Employment Opportunity (EEO) Plan

Human Resources Department

Performance Measures – General HR

Objective	Actual FY2022	FYTD 3/31/23	Target FY2024
Recruiting and Hiring Outstanding Employees			
Total number of applications processed	1859	1046	N/A
Average number of qualified candidates per position	5.5	5.1	25
Average number of days from advertisement to fill (Non-Public Safety)	37	39	40
Enhancing Employee Retention			
Percentage of employees completing probation	62%	76%	85%
First year turnover rate	41%	24%	20%
Total annual employee separation rate (Bureau of Labor Statistics – Government Industry – State and Local 2022 – 21.2%)	11%	14%	12%
Enhancing Employee Development			
*Total number of classes taken on the LMS	254	267	500
*Total number of employees utilizing the LMS	47	37	100

* These figures do not include compliance/mandated trainings

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)
- Safety Committee performed safety audits on all City buildings
- Safety Committee met quarterly to review accidents/incidents to prevent trends from developing
- All City property/buildings were appraised and insurance values updated

Performance Measures – Insurance and Risk Management

Objective	Actual FY2022	FYTD 3/31/23	Target FY2024
Providing Affordable Quality Health Benefits			
Number of employees & retirees enrolled in health plans	311	302	311
Health Insurance premium increase percentage	16.73%	N/A	12%
Maintaining Stable Comprehensive Insurance Coverage			
Total liability premiums and claims paid	\$954,900	\$1,014,744	\$1,021,000
Total workers' comp premiums and claims paid	\$281,780	\$435,601	\$575,000
Workers' comp self-insurer experience modification rate	1.01	1.01	<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

- Near implementation of a new pension software solution that provides employees with self service functions to view retirement projections
- Funded percentages for the General, Police and Fire plans are 84.5%, 97.1% and 78.0% respectively

Budget Concerns

- The City's required contribution to the Police plan went up by \$224k (51.1%). This was due to several factors:
 - Police average length of employment is higher at 11.1 years than General at 9.2 years, therefore a negative investment return in any given year is more impactful to the Police Plan than the General Plan. This is due to the assumption that a greater proportion of the Police employees will end up receiving a pension.
 - Police pensionable wages decrease year over year leading to a decrease in projected member contributions.
 - Premium tax revenue received was \$60k less than projected.
 - In FY2023, the City utilized a one-time credit of \$50k to offset that year's annual contribution amount.

Human Resources Department

Performance Measures – Pension Plans

	Actual				
	2018	2019	2020	2021	2022
Percentage funded (historical)¹:					
General	78.1%	79.3%	82.0%	85.0%	84.5%
Police	89.1%	88.4%	94.2%	98.7%	97.1%
Fire	77.1%	72.4%	81.0%	83.2%	78.0%
Accrued unfunded liability (in thousands)¹:					
General	\$15,174	\$14,932	\$13,162	\$11,378	\$11,922
Police	\$2,834	\$3,209	\$1,647	\$382	\$895
Fire	\$3,860	\$5,303	\$3,533	\$3,382	\$4,960
Net assets held for pension benefits (in thousands)²:					
General	\$55,647	\$57,101	\$60,578	\$69,891	\$57,101
Police	\$23,779	\$24,501	\$26,848	\$31,983	\$26,288
Fire	\$13,344	\$13,886	\$15,276	\$18,196	\$15,627
Market rate of return (all pension funds combined)¹:					
All pension funds	9.1%	5.6%	10.0%	18.9%	(15.9%)
Number of retirees & beneficiaries receiving benefits²:					
General	192	192	193	199	196
Police	37	40	39	42	43
Fire	24	24	24	23	23
Annual benefits paid (in thousands)²:					
General	\$4,556	\$4,648	\$5,466	\$5,150	\$5,042
Police	\$1,161	\$1,702	\$1,292	\$1,265	\$1,646
Fire	\$774	\$968	\$1,149	\$840	\$836
¹ Actuarial valuations dated October 1					
² Audited financial statements dated September 30					

Annual City Contribution ³	2020	2021	2022	2023	2024
General	\$2,322,790	\$2,442,960	\$2,405,220	\$2,356,821	\$2,334,877
Police	\$639,037	\$720,529	\$402,828	\$438,601	\$662,531
Fire	\$732,002	\$707,653	\$680,045	\$707,653	\$707,653

³ 2020-2022 from audited financial statements, 2023 and 2024 from actuarial valuation report dated 10.1.21 and 10.1.22.

Human Resources Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	549,440	637,985	716,460	78,475	12.3%
Operating-All Other	12,269,635	13,498,630	14,538,346	1,039,716	7.7%
Transfers	20,000	20,000	20,000	-	0.0%
Total	12,839,075	14,156,615	15,274,806	1,118,191	7.9%

Division	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
1301-Human Resources Administration	718,554	830,851	899,023	68,172	8.2%
1303-Insurance Risk Retention	3,888,791	4,740,942	5,680,978	940,036	19.8%
1501-Pension General Employees	5,482,108	5,629,986	5,731,211	101,225	1.8%
1502-Pension Police Officers	1,805,497	1,877,476	1,881,320	3,844	0.2%
1503-Pension Firefighters	944,125	1,077,360	1,082,274	4,914	0.5%
Total	12,839,075	14,156,615	15,274,806	1,118,191	7.9%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
514-Human Resources	718,554	830,851	899,023	68,172	8.2%
551-Insurance-General Liability	995,779	1,045,471	1,302,889	257,418	24.6%
552-Insurance-Workers Compensation	290,200	594,471	564,089	(30,382)	-5.1%
553-Insurance-Health	2,602,812	3,101,000	3,814,000	713,000	23.0%
611-General Employee Pension	5,482,108	5,629,986	5,731,211	101,225	1.8%
612-Police Officer Pension	1,805,497	1,877,476	1,881,320	3,844	0.2%
613-Firefighters Pension	944,125	1,077,360	1,082,274	4,914	0.5%
Total	12,839,075	14,156,615	15,274,806	1,118,191	7.9%

Operating-All other:

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

General Insurance liability:

The increase is attributable to the property appraisal that was completed in May 2023 and the addition of a building.

Health Insurance:

The increase is attributable to the increased cost of our health insurance plan which the city absorbed this year. This increased premium is included in the projected renewal of 12%. Our contract with our current provider will end on 12/31/24.

Human Resources Department

Authorized Positions

Human Resources	FY2022	FY2023	FY2024
Director of Human Resources	1	1	1
Office Administrator*	0	1	0
Administrative Assistant**	1	1	0
Payroll/Benefits Administrator	1	1	1
Payroll and Benefits Technician**	0	0	1
Payroll and Benefits Lead	0	1	1
Payroll Specialist	1	0	0
Human Resources Generalist / Senior HR Generalist*	1	1	2
Recruiter	0	1	1
Staff Assistant	1	0	0
Department Total	6	7	7

**During FY2023 Office Administrator reclassified to HR Generalist to meet department needs.*

***Resolution 2140-2023, approved by City Council on 03/20/2023, reclassified an Administrative Assistant position to a Payroll and Benefits Technician.*

Information Services Department

Organization

The Information Services Department has two divisions: Application Services and Technology & Security Services.

Application Services is responsible for implementing, optimizing, administering, and supporting all enterprise applications used across multiple departments and large mission-critical departmental applications. This division is 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 FY2024

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 – Begin the process to upgrade the content management software.

Department Goals

Application Services:

- Implementation of Tyler Munis in Customer Care
- Implementation of Tyler Munis in HR and Payroll
- Begin analysis and technical specifications for ERP Phase II
 - Work Orders
 - Asset Management (P4.G1.O2.)
- Mature use of HTML5 in SunGuard, specifically in the finance department.

Technology & Information Security Services

- Improve the high availability of the internet.
- Improve cable management in all closets and data centers.
- Implement OneDrive and Microsoft Teams through all departments.
- Finalize the Information Security program based on CISA standards.

Information Services Department

IS Administration

- Implement a plan for career paths within the department.
- Implement professional development standards for the department.

Recent Accomplishments/Highlights

- ✓ Upgraded production ERP Munis system to version 2021 with a continued on-premise solution.
- ✓ Implemented an Intrusion Detection System with 24/7 Monitoring from MS-ISAC.
- ✓ Upgraded Firewalls to a Next-Gen Platform.
- ✓ Migrated from Exchange 2013 to Microsoft Exchange Online (Microsoft 365).
- ✓ Refreshed Network Devices in City Hall and improved bandwidth.
- ✓ Completed an external network penetration test.
- ✓ Implemented Citywide Single Sign On and Multifactor Authentication for SaaS Applications.
- ✓ Acquired new domain name Jacksonvillebeach.gov.
- ✓ Began implementation of automated internet redundancy program.
- ✓ Continued to advance the implementation project for the Customer Care department.
- ✓ Purchased new time clocks for deployment with a badge access system.
- ✓ Began new camera deployment at PCP.
- ✓ Assumed full responsibility for PCP SCADA equipment and network.
- ✓ Implemented IS Steering Committee.

Information Services Department

Outcomes	Performance Measure	Actual 2022	As of 3/31/23	Target 2024
Mature use of web based SunGard applications 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	0	0	35,000
	Number of monthly transactions processed	0	0	40,000
Implementation of Tyler Munis in HR and Payroll	Number of monthly employee payroll events processed	0	0	800
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	1	1

Information Services Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	863,193	1,521,329	1,736,198	214,869	14.1%
Operating-All Other	387,452	461,141	461,729	588	0.1%
Transfers	50,000	50,000	50,000	-	0.0%
Total	1,300,645	2,032,470	2,247,927	215,457	10.6%

Division	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
1701-Information Systems	1,300,645	2,032,470	2,247,927	215,457	10.6%
Total	1,300,645	2,032,470	2,247,927	215,457	10.6%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
513-Information Svcs	1,300,645	2,032,470	2,247,927	215,457	10.6%
Total	1,300,645	2,032,470	2,247,927	215,457	10.6%

Information Services Department

Authorized Positions

Information Services	FY2022	FY2023	FY2024
Chief Information Officer	1	1	1
Technology/Security Services Mgr.	0	1	1
Information Services Supervisor	1	0	0
Application Services Manager	0	1	1
Business Analyst (<i>transferred from Finance Dept.</i>)*	1	0	0
GIS Administrator	0	1	1
GIS Technical Architect	1	0	0
GIS Systems Analyst	0	1	1
Network Engineer	1	1	1
System Engineer	0	1	1
Systems Analyst	0	2	2
Technical Support Specialist	0	1	1
System Administrator	2	0	0
AS400 Systems Analyst	0	1	1
Database Administrator	1	0	0
SCADA IT/OT Analyst	1	1	1
Department Total	9	12	12

*Business Analyst was restated from FY2022.



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 FY2024

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/Highlights

- ✓ Urban Trails Master Plan adopted by City Council.
- ✓ Submitted grant applications for construction of Urban Trails and renovation of Gonzales Park.
- ✓ Established policy and procedure to conduct Junior Lifeguard camps.
- ✓ Assisted City of Jacksonville with the opening of the Pier.
- ✓ Developed an asset database for all parks facilities.
- ✓ Coordinated; Beaches Opening Day Parade; Easter Egg Hunt; 4th of July celebration.
- ✓ Coordinated youth sports programs in conjunction with parent organizations: Little League; Babe Ruth; Girls Softball; Pop Warner and Pop Warner Cheerleading.
- ✓ Provided quality sports fields to accommodate football, softball, baseball and lacrosse programs utilizing effective turf management programs.
- ✓ Provided adult softball leagues in the spring and fall and flag football leagues in the fall.
- ✓ Successful annual submission to Tree City USA achieving 34 consecutive membership years.

Performance Measures

Programs Offered	Estimated # of participants
Youth Girls Softball - Spring	150
Youth Girls Softball - Fall	130
Youth Baseball - Spring	450
Youth Baseball - Fall	375
Babe Ruth Baseball - Spring	50
Babe Ruth Baseball - Fall	50
Pop Warner Football	250
Pop Warner Cheerleading	60
Adult Softball - Spring	500
Adult Softball - Fall	685
Tennis Members	400
Tennis Walkups	1560
Easter Egg Hunt	500
Beaches Parade Entries	65
Junior Lifeguard Camps	120

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. In April 2023, the City Council approved an agreement with the Volunteer Lifesaving Corp that would supplement ocean rescue services on Sundays and selected holidays.

Recent Accomplishments/Highlights

Water Rescues & Assists	2018	2019	2020	2021	2022
Rip Current	173	167	87	105	204
Surf	72	115	97	76	195
TOTAL	245	282	184	181	399

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

EMS CARE	2018	2019	2020	2021	2022
Major	52	67	49	102	107
Minor	193	210	165	337	167
TOTAL	245	277	214	439	274

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

Other Calls for Service	2018	2019	2020	2021	2022
Vessel Rescues / Assists	3	17	25	16	6
Citizen Assist	153	34	28	315	1,057
Public Education	1,231	1,063	959	49	415
Lost Persons	161	56	43	115	84
Preventative Actions	14,948	16,293	12,238	10,889	22,600

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

Parks Maintenance Division

The Parks 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; Fountain View 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 Jax Beach Tennis Club 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	2020	2021	2022
Membership Fees	\$34,016	\$45,826	\$43,925
Camps and Clinics	\$22,343	\$36,804	\$28,082
TOTAL	\$56,359	\$82,630	\$72,007

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/Highlights

- ✓ 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.

It is our policy to request the full cost of salaries and benefits for the Recreation Supervisor and Recreation Leader at the Carver Center. However, historically the City's funding award has been less than the request. The General Fund will make up any funding shortfalls.

For FY2024 the funding request is **\$140,900**.

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

Recent Accomplishments/Highlights

- ✓ 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.
- ✓ The use of QR codes available for the public to report maintenance issues has been beneficial in maintaining higher operational standards.

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, 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 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/Highlights

- ✓ Rated by Golf Digest as one of the Top 30 Best Places to play in Florida in 2022.
- ✓ Installed lights for the driving range to remain open longer in the Fall and Winter evenings.

Performance Measures

	Actual 2022	As of 3/2023	Target 2024
Rounds Played	67,922	29,818	50,000
Driving Range Baskets	70,193	37,240	50,000
Total Operating Revenue	\$3,430,246	\$ 1,596,181	\$2,850,000
Rate per Round	\$36.24	\$37.34	\$34.55

FY2024 Goals

- Maintain a self-sustaining enterprise based on conservative management of finances while preserving a competitive value proposition. Rounds are conservatively budgeted to allow for unforeseen closure due to inclement weather events.
- 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 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	3,339,690	3,670,345	4,076,037	405,692	11.1%
Operating-All Other	2,635,810	3,022,555	3,174,132	151,577	5.0%
Capital Outlay	425,266	660,000	818,500	158,500	24.0%
Transfers	142,366	142,000	142,000	-	0.0%
Total	6,543,132	7,494,900	8,210,669	715,769	9.6%

Division	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
0104-Grants	142,366	142,000	142,000	-	0.0%
0404-Convention Development Tax	189,712	456,334	629,037	172,703	37.8%
0601-Recreation	717,690	666,894	706,849	39,955	6.0%
0602-Ocean Rescue	1,136,360	1,237,168	1,377,803	140,635	11.4%
0603-Parks Maintenance	1,209,122	1,327,097	1,451,033	123,936	9.3%
0604-Cemetery Maintenance	108,118	113,674	119,078	5,404	4.8%
0605-Dog Park	22,292	27,000	27,000	-	0.0%
0606-Tennis	219,691	233,913	251,754	17,841	7.6%
0607-Ocean Front Facilities	149,642	154,000	164,300	10,300	6.7%
0609-Carver Center	158,985	195,560	212,991	17,431	8.9%
0610-South Beach Park Exh. Hall	15,737	18,500	23,500	5,000	27.0%
0611-Special Events	81,108	84,426	89,190	4,764	5.6%
1401-Golf Course Administration	1,327,334	1,483,958	1,662,513	178,555	12.0%
1402-Golf Course Maintenance	1,064,975	1,354,376	1,353,621	(755)	-0.1%
Total	6,543,132	7,494,900	8,210,669	715,769	9.6%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
001-General Fund	3,818,734	4,055,232	4,420,498	365,266	9.0%
130-Convention Development	189,712	456,334	629,037	172,703	37.8%
160-Community Dev. Blk Grt (CDBG)	142,366	142,000	142,000	-	0.0%
195-Tree Protection	12	3,000	3,000	-	0.0%
440-Golf Course	2,392,309	2,838,334	3,016,134	177,800	6.3%
Total	6,543,132	7,494,900	8,210,669	715,769	9.6%

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

Authorized Positions

Administration	FY2022	FY2023	FY2024
Director of Parks & Recreation	1	1	1
Chief of Parks Development & Maintenance	0	1	1
Office Administrator	1	1	1
Administrative Assistant	1	1	1
Recreation Superintendent	1	0	0
Division Total	4	4	4
Ocean Rescue	FY2022	FY2023	FY2024
Ocean Rescue Supervisor	1	1	1
Assistant Ocean Rescue Supervisor	1	1	1
Ocean Rescue Lieutenant	1	3	3
Ocean Rescue Lieutenant (part-time)	1	3	3
Rescue Swimmer (part-time)	13	12	12
Beach Patrol Guard (part-time)*	70	69	68
Administrative Assistant (part-time)*	0	0	1
Division Total	87	89	89
Grounds Maintenance	FY2022	FY2023	FY2024
Facilities Maintenance Manager	0	1	1
Parks Maintenance Superintendent	1	0	0
Grounds Maintenance Supervisor	0	1	1
Grounds Crew Leader	2	2	2
Grounds Maintenance Mechanic I, II	1	1	1
Grounds Maintenance Worker I, II, III	5	4	4
Division Total	9	9	9
Tennis Center	FY2022	FY2023	FY2024
Recreation Supervisor	0	0	1
Tennis Facility Manager	1	1	0
Tennis Court Attendant (part-time)	4	4	4
Division Total	5	5	5
Carver Center	FY2022	FY2023	FY2024
Recreation Supervisor	1	1	1
Recreation Leader	1	1	1
Tutor (part-time)	1	1	1
Division Total	3	3	3
Special Events	FY2022	FY2023	FY2024
Events Coordinator	1	1	1
Division Total	1	1	1

Parks & Recreation Department

Authorized Positions (continued)

Golf Course	FY2022	FY2023	FY2024
Golf Course General Manager*	0	1	0
Head Golf Professional*	0	0	1
Golf Course Facility Manager	1	0	0
Senior Assistant Golf Professional*	0	0	1
Golf Course Assistant General Manager*	0	1	0
Assistant Golf Professional	2	0	0
Golf Accounting Technician (part-time)	0	1	1
Pro Shop Lead	0	3	3
Shop Attendant	0	0	0
Shop Attendant (part-time)	4	3	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	32	32
Department Total	139	143	143

**Resolution 2140-2023, approved by City Council on 3/20/2023, reclassified one part-time Beach Patrol Guard to Ocean Rescue Administrative Assistant and reclassified the Golf Course General Manager to Head Golf Professional and the Golf Course Assistant General Manager to Senior Assistant Golf Professional.*

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 FY2024

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 Regulations. (Q2)
- P1.G2.O2-01 – Develop strategies to preserve single-family neighborhoods. (Q2)
- P1.G2.O2-02 – Establish workforce-housing incentives. (Q2)
- P3.G1.O1-02 – Develop a Public Private Partnership (P3) strategy. (Q1)
- P3.G2.O1-02 – Create a development and redevelopment guidance document. (Q3)
- P3.G2.O2-01 – Create LDC incentives to support new business starting up in the City. (Q2)
- P2.G2.O1-01 – Develop a Complete Street Design Guide. (Q4)

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.)
- Continue working on and finalize the project to Update the City's Land Development Regulations, and adopt a new Comprehensive Plan and Land Development Code. (P1.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.

Recent Accomplishments/Highlights

- ✓ Kicked off the Strategic Plan Project to update the City's Comprehensive Plan and Land Development Code.
- ✓ Processed a total of 448 Zoning and Land Development Code related development permit applications that include:
 - Five Development Plan applications, three Concept Plan for Subdivision and three Final Subdivision Plat applications.
 - Two Comprehensive Plan Amendment applications
 - One Development Agreement application
 - 13 Land Use/Zoning Verification requests.
 - 103 initial, 23 annual and 4 transfer of ownership Short-Term Vacation Rental Certificate applications.
 - 18 Conditional Use applications, six Rezoning applications, and 103 Variance applications for public hearings by the Planning Commission and Board of Adjustment, respectively.
 - Approved six Backyard Hen applications, ten mobile food truck applications, 25 DBPR Alcoholic Beverage applications, two Temporary Premises Extension applications, 55 tree removal applications, 67 site clearing applications, and two street/alley abandonment 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.

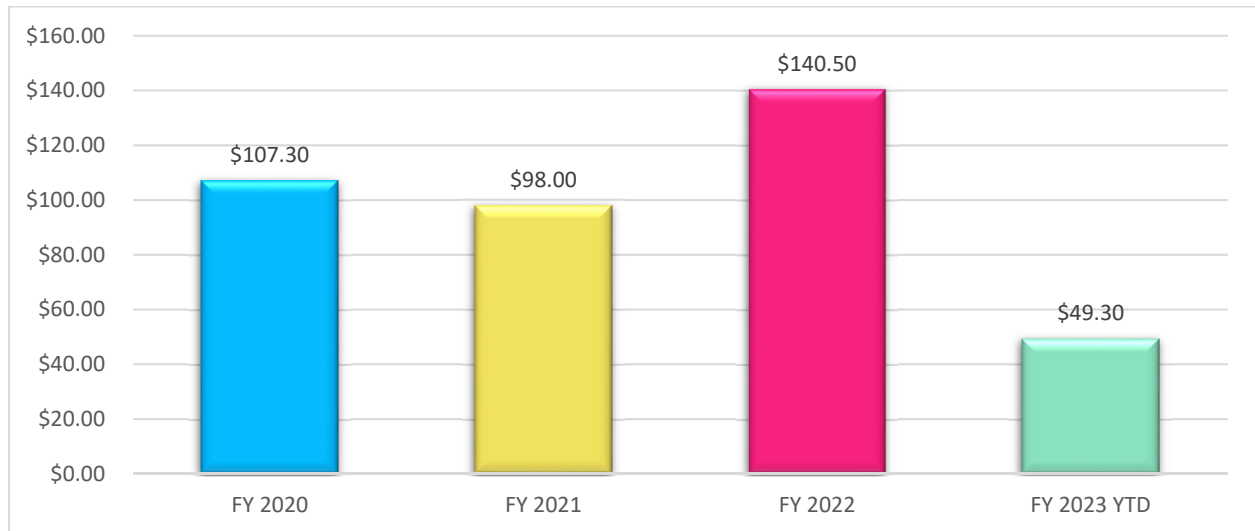
Goals of the Division include issuing immediate release permits within one working day of receipt, completing the initial plan review and issuance of major construction projects within 4 working days from receipt of single-family residential permit applications and within 15 working days from receipt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

Recent Accomplishments/Highlights

- ✓ In FY2022, the Building Inspection Division issued 3,395 construction related permits and approved construction with an estimated construction value of more than \$140 million. Building inspection personnel carried out 7,165 construction inspections during the fiscal year. Permitted activity included alterations to existing buildings and the construction of: 97 new dwelling units, two new multiple-family buildings (a 5-unit condominium and a 28-unit condominium) and the demolition/re-construction of the City's Sunshine Park Playground.
- ✓ 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 and Florida Statutes.
- ✓ The Building Inspection Division launched COAST (Customer Online Application Services Tool) allowing customers to view and track the status of permit applications and inspection results online which complies with Florida Statutes.
- ✓ 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 and Florida Statutes.
- ✓ Building Inspection Division staff have maintained proper licensure and credentials as required by state law. Building Inspector II continues to hold both Standard Plans Examiner (PX4553) and Standard Residential 1 & 2 Family Dwelling Inspector (BN7607) licenses. Building Inspector I was promoted to Building Inspector II and continues to hold a Standard Residential 1 & 2 Family Dwelling Inspector (BN8370) license.

Planning & Development Department

Total Estimated Value of Permitted Construction (in millions), FY 2020 – FY 2023 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. The Division also works closely with the Building Division, the CRA Coordinator and the Jacksonville Beach Police Department to identify code enforcement violations.

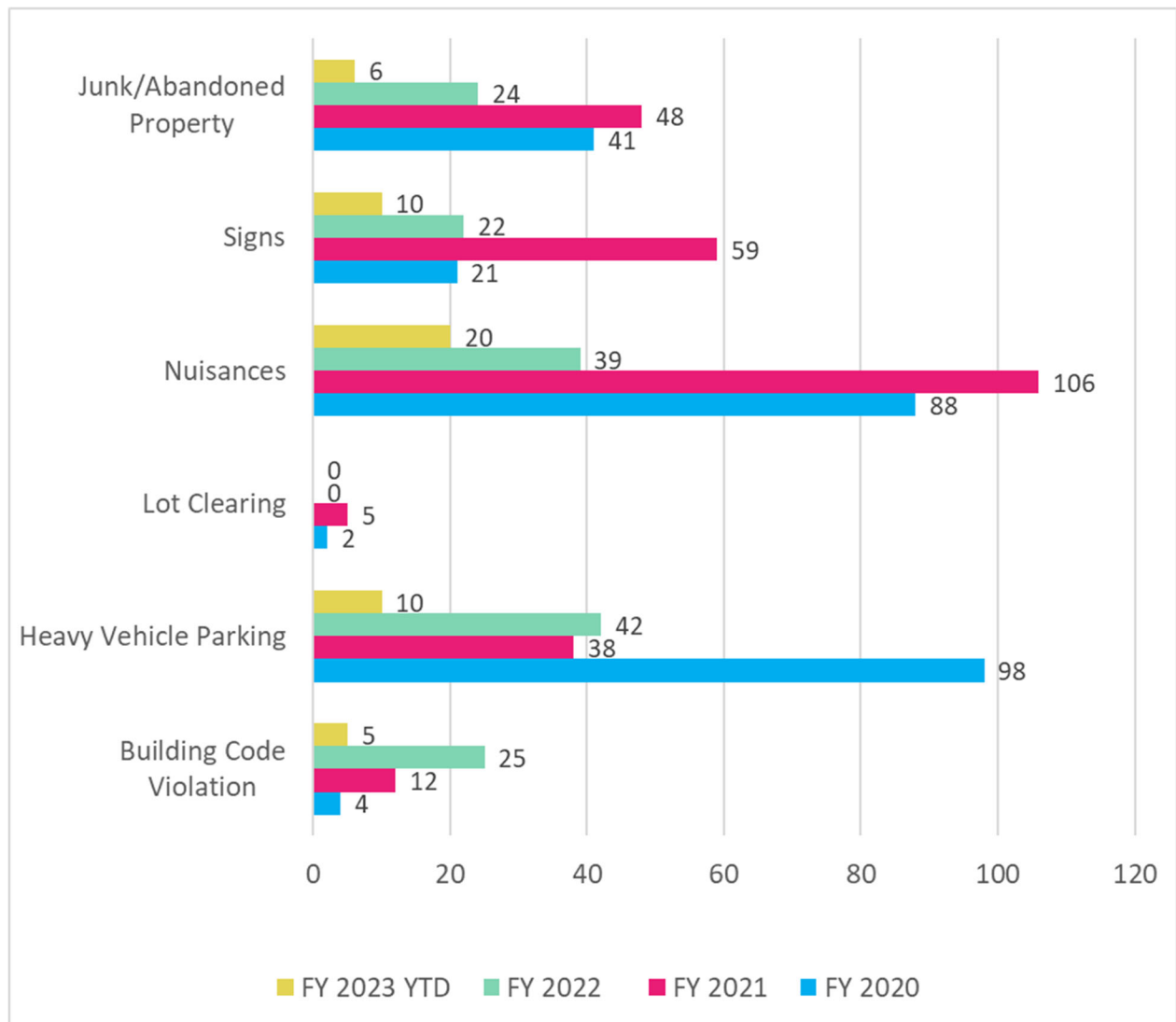
It is a goal of the Division to cooperate with all property owners, businesses, and residents to secure voluntary compliance with and enforcement of private property use and maintenance code regulations by educating the community and conducting inspections.

Recent Accomplishments/Highlights

- ✓ Code Enforcement staff processed 220 code cases in FY2022, compared with 377 code cases in FY2021, and 331 in FY2020. The Special Magistrate is an attorney who hears and decides code violation cases. In FY2022, the Magistrate conducted public hearings and considered a total of 21 cases.
- ✓ Code Enforcement staff continued to focus on construction work without a permit, illegal signage, and heavy vehicle parking. “Weekend Warrior” activities resulted in the issuance of 22 Stop Work Orders, 79 related construction permits with an estimated construction value of \$1,053,465, and recovered revenue of \$13,423.20 in permit and plan check fees collected in FY 2022; compared with nine Stop Works Orders, 18 related construction permits with an estimated construction value of \$515,640, and recovered revenue of \$6,213.50 in permit and plan check fees in FY2021.
- ✓ Enforcement of the Sea Turtle Protection Ordinance resulted in Code Enforcement staff processing four codes cases and mailing zero violation notices resulting zero disorientations in FY 2022, compared with processing 2 code cases and mailing 26 violation notices and zero disorientations in FY 2021. Since the ordinance’s adoption, Enforcement activities transformed from mailing violation notices to hand-delivered courtesy notices.
- ✓ Code Enforcement staff maintain proper credentials. Code Enforcement Inspector I promoted to Code Enforcement Inspector II.

Planning & Development Department

Frequent Code Enforcement Cases, FY 2020 – FY 2023 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 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	825,374	924,230	1,104,728	180,498	19.5%
Operating-All Other	241,243	273,689	275,972	2,283	0.8%
Capital Outlay	29,541	35,000	20,000	(15,000)	-42.9%
Total	1,096,159	1,232,919	1,400,700	167,781	13.6%

Division	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
0401-Planning & Development	371,799	398,900	499,177	100,277	25.1%
0402-Building Inspection	599,504	691,630	741,843	50,213	7.3%
0406-Code Enforcement	124,856	142,389	159,680	17,291	12.1%
Total	1,096,159	1,232,919	1,400,700	167,781	13.6%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
001-General Fund	1,096,159	1,232,919	1,400,700	167,781	13.6%
Total	1,096,159	1,232,919	1,400,700	167,781	13.6%

Planning & Development Department

Authorized Positions

Planning & Development	FY2022	FY2023	FY2024
Director of Planning & Development	1	1	1
Senior Planner	1	1	1
Planner*	0	0	1
Permit Specialist	1	1	1
CRA Coordinator	1	1	1
Division Total	4	4	5
Building Inspection	FY2022	FY2023	FY2024
Building Official	1	1	1
Building Inspector	2	2	2
Permit Administrator*	0	0	1
Senior Permit Specialist	1	1	1
Permit Specialist	2	2	1
Division Total	6	6	6
Code Enforcement	FY2022	FY2023	FY2024
Code Enforcement Inspector	1	1	1
Division Total	1	1	1
Department Total	11	11	12

**Resolution 2140-2023, approved by City Council on 3/20/2023 added the Planner position and created the new Permit Administrator role to be filled by existing staff.*



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.

Department Mission Statement

Working with Citizens for a Safe Community.

Goals for FY2024

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

Department Goals

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.

- Address illegal guns, illegal drugs and criminal street gangs citywide (P2.G1.O1)
- Improve public safety through education and traffic enforcement (P2.G1.O2)
- Effectively communicate with citizens, business, and visitors regarding current events, accomplishments, and activities (P4.G3.O1)
- Attract a qualified workforce for vacant positions and retain personnel (P4.G3.O2)
- Ensure employees are properly trained in accordance with CALEA and state standards (P4.G3.O2)

Recent Accomplishments/Highlights

✓ **Professional Standing**

The Police Department was initially accredited in 1995 by the national Commission on Accreditation for Law Enforcement Agencies, Inc. For over twenty-seven years, the department has continued to meet the stringent standards required to maintain accredited

Police Department

status. In 2022, the Police Department was awarded its ninth award for accreditation; in 2026, the department will be reviewed again for a potential tenth award.

- ✓ **Addressing Illegal guns**

Since the Police Department intensified focus on addressing illegal guns, officers investigated over 512 firearms cases, seized 450 firearms, and effected 168 firearms arrests.

- ✓ **Improving Public Safety through Education and Traffic Enforcement**

The Police Department continued its efforts in improving public safety by largely publicizing traffic safety via social media. Officers increased presence at school zones at the beginning and during the school year. In 2022, injury traffic crashes decreased by 24%, and FY2023 to date, injury traffic crashes decreased over 13%.

- ✓ **Community Events**

The Citizen Police Academy Alumni Association, in concert with the Police Department, held several successful community events. The annual Halloween Party drew over 100 children, and the annual Christmas party, held at City Hall during Deck the Chairs, drew 150 children who took photographs with Mr. and Mrs. Claus.

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.

Police Department

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.

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

Police Department

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.

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 nine 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 Coordinator and Community Service Officer

The Parking Enforcement Coordinator (PEC) is responsible for parking enforcement throughout the City with particular emphasis on parking issues in the downtown business district. The PEC also serves as the liaison for the City's paid parking program. The Community Service Officer supports the parking function, but also assists with non-emergency calls, traffic control, traffic crashes, and other administrative duties.

Volunteer Programs

The volunteer program is comprised of Citizen Police Academy Alumni Association members and nine 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

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 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	8,928,347	9,766,555	10,560,760	794,205	8.1%
Operating-All Other	1,828,615	1,747,343	1,898,056	150,713	8.6%
Capital Outlay	189,190	135,000	239,170	104,170	77.2%
Total	10,946,151	11,648,898	12,697,986	1,049,088	9.0%

Division	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
0800-Communications	162,330	113,189	100,100	(13,089)	-11.6%
0901-Police Administration	1,277,037	1,405,687	1,423,787	18,100	1.3%
0902-Police Records	160,081	252,685	261,496	8,811	3.5%
0903-Detectives	2,936,372	3,065,959	3,634,562	568,603	18.5%
0904-Patrol	4,723,658	4,715,787	5,054,221	338,434	7.2%
0905-Communications	905,339	1,043,189	1,069,355	26,166	2.5%
0906-Ancillary Services	607,464	755,682	844,786	89,104	11.8%
0907-Police Reserve	19,193	90,621	94,450	3,829	4.2%
0908-Law Enforcement Trust	8,125	8,030	8,030	-	0.0%
0909-Court Cost Training	5,760	8,100	8,100	-	0.0%
0910-Equitable Sharing Funds	5,599	20,780	20,780	-	0.0%
0912-Parking	106,390	135,685	142,680	6,995	5.2%
0914-Volunteer Programs	28,803	33,504	35,639	2,135	6.4%
Total	10,946,151	11,648,898	12,697,986	1,049,088	9.0%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
001-General Fund	9,488,899	10,107,653	10,863,132	755,479	7.5%
140-Court Cost Training	5,760	8,100	8,100	-	0.0%
162-Radio Communication	162,330	113,189	100,100	(13,089)	-11.6%
181-Downtown Tax Increment *	1,222,616	1,391,146	1,697,844	306,698	22.0%
186-J.A.G. Grant	52,823	-	-	-	0.0%
630-Law Enforcement Trust Fund	8,125	8,030	8,030	-	0.0%
631-Equitable Sharing Trust Fund	5,599	20,780	20,780	-	0.0%
Total	10,946,151	11,648,898	12,697,986	1,049,088	9.0%

*181-Downtown Tax Increment - Dollars for Police are also captured in the Community Redevelopment Agency Financial Summaries.

Police Department

Authorized Positions

Police	FY2022	FY2023	FY2024
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	2
Records Specialist – part-time*	0	0	1
Parking Enforcement Coordinator	1	1	1
Community Service Officer	1	1	1
Administrative Assistant	4	4	4
Property/Evidence Officer*	1	1	2
Property/Evidence Officer - part-time*	1	1	0
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

**During FY2023 one part-time Property/Evidence Officer was reclassified to full-time Property/Evidence Officer and one full-time Records Specialist was reclassified to part-time Records Specialist to meet department needs.*

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 FY2024

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). Expected Completion Q4, FY2025.
- P1.G1.O1-03 - Chlorine disinfection system replacement at Pollution Control Plant (PCP) and Water Plants. Expected Completion Q4, FY2024
- P1.G1.O1-04 - Perform a hydraulic model of the potable water system for fire flows. Expected Completion Q1, FY 2024
- P2.G1.O1-01 - Maintain and improve sidewalks, crosswalks, lighting and ADA access. Expected Completion Q1, FY2028
- P4.G2.O2-04 - Eliminate or divert surface water discharge from PCP. Expected Completion Q1, FY2032

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).

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

- Coordinate Penman Road Improvements. (P1.G1.O1)
- Begin construction A1A Watermain Improvements. (P1.G1.O1)
- Design Water & Sewer Main Improvements on 1st Street North. (P1.G1.O1)
- Begin construction 10th Street South Improvements from Beach Blvd. to 5th Avenue South. (P1.G1.O1)
- Reconstruct Lift Station (LS) #5. (P1.G1.O1)
- Design LS #25 Improvements. (P1.G1.O1)
- Procure 2 additional mobile generators for Lift Stations. (P1.G1.O1)
- Complete a water quality analysis of source water. (P1.G1.O1)
- Install Security and Lighting Improvements at Water Plants and Stormwater Stations. (P1.G1.O1)
- Procure and install auto-flushers to improve water quality following water master plan recommendations. (P1.G1.O1)
- Complete Data Flow upgrades at the Water Treatment Plants and Pollution Control Plant. (P1.G1.O1)
- Study/Design Intracoastal Waterway Improvements (Beach Blvd. to Seagate). (P1.G1.O1)
- Begin Asset Management and Work Order Ticket System for PW. (P1.G1.O1)
- Replace PW Video Surveillance Systems at Water Treatment Plants, Stormwater Stations, Downtown City Trash Compactor and Pollution Control Plant. (P1.G1.O1)
- Begin construction 4th Street South from 1st Avenue South to 6th Avenue South. (P1.G1.O1)
- Construct Non-ADA Dune Walkovers. (P1.G1.O1)
- Construct Beach Outfall Improvements. (P1.G1.O1)
- Design Stormwater Small Projects. (P1.G1.O1)
- Design/ Begin construction Reuse Master Plan including Program for Elimination of Surface Water Discharges (SB-64). (P4.G2.O2)
- Maintain compliance for water state consumptive use permit, and wastewater & stormwater national pollutant discharge elimination system permits (N.P.D.E.S.). (P1.G1)
- Implement paving maintenance survey plan for next 10 years. (P1.G1.O1)
- Keep Jacksonville Beach beautiful via the enhanced maintenance program for downtown and oceanfront areas including cleaning, graffiti abatement, garbage collection, dumpster enclosure and sweeping programs. (P3.G1)

Public Works Department

Recent Accomplishments/Highlights

- ✓ Began study/re-design of the Beach Outfalls Reconstruction project.
- ✓ Completed design of 10th Street South Improvements from Beach Blvd. to 5th Avenue South.
- ✓ Began construction of Sewer Replacement on 3rd Street North (A1A) from 9th Avenue North to 14th Avenue N.
- ✓ Began reconstruction of Wastewater Lift Station (LS) #8. Reconstruct LS #33. Design LS #5.
- ✓ Designed A1A Water Main Improvements.
- ✓ Began construction of Sludge Dewatering Facility Improvements.
- ✓ Began construction modifications to North and South Chlorine Contact Tanks.
- ✓ Began construction of Chlorine Conversion at two Water Treatment Plants and Pollution Control Plant.
- ✓ Purchased Mobile 6" Pump and Mobile Generator for Lift Stations.
- ✓ Began construction of Evans Drive Area Stormwater Improvements.
- ✓ Began construction of Generator & Fuel Storage Tank Improvements at Madrid Pump Station.
- ✓ Began construction of Motorized Winch Installation Project at Various Stormwater Locations.
- ✓ Advertised and awarded new multi-year solid waste contract.

Public Works Department

Performance Measures

Outcomes	Level of Service	Actual 2022	As of 5/2023	Target 2024
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	2.92%	~3%	<10%
	Replace 2,500 ft. of old 2" & larger galvanized & cast iron water mains	3,190	8,138	2,500
	Install/replace 150 water services	196	155	150
	Operate (replace) water valves (25%=614)	611 (18)	360 (50)	614
	Conduct fire flow test on 200 hydrants	362	195	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	47,500	21,405	20,000
	Clean stormwater mains	22,488	8,331	
	Inspect (rehab) sewer manholes	454 (15)	150 (14)	400
Streets:				
➤ Keep our streets well maintained for driving and free of trash	Seal coat/resurface 3 to 5 road miles	0	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	570	3,118	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	45,750	33,250	15,000
Sanitation:				
➤ Keep our city and beach clean	Recycle/mulch 25% of residential solid waste to reduce landfill impact	28%	25%	>25%
	Clean the beach at least once per week by mechanical means (raking)	Yes	Yes	Yes
	Respond to garbage inquiries by 1 day & complete by next scheduled pickup	Yes	Yes	Yes

Public Works Department

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

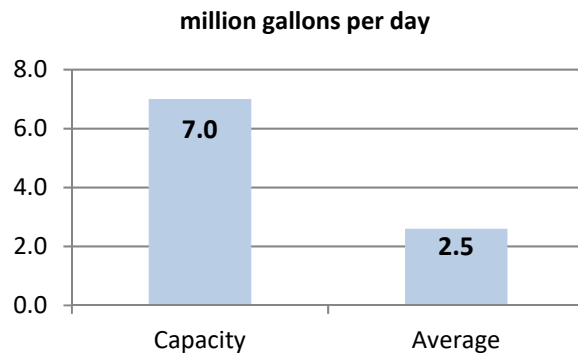
Water Plant Division

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. The water play feature at Sunshine Park is also monitored and maintained by the Water Plant Division.

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

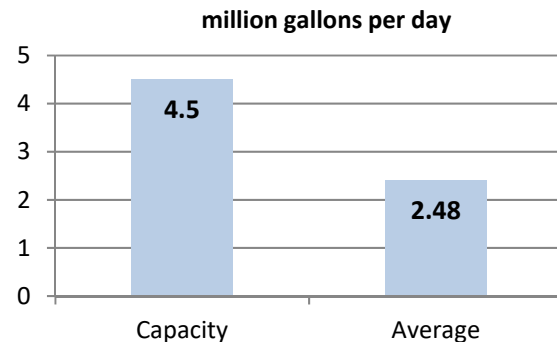
Pollution Control Plant Division

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

Daily Wastewater Treatment



Public Works Department

Distribution & Collection Division

The Distribution & Collection Division operates and maintains **124** miles of water mains, **97** miles of sewer gravity mains, **18** miles of force sewer mains, over **2,200** sewer manholes, **955** fire hydrants, **3,391** water valves (including hydrant valves), **10,697** active water services, and **10,555** 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. 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 **93** road miles including curbs and gutters, **34** miles of sidewalks, **1,682** streetlights, **1,904** 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.
- ⇒ Initiate Stormwater Utility Program cost/fee analysis utilizing the completed stormwater master plan to determine proper ERU counts for various users and implement up-dated fee structure in FY2024.

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.

Public Works Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
Personal Services	4,959,843	5,499,969	6,167,260	667,291	12.1%
Operating-All Other	8,368,726	10,289,433	13,472,940	3,183,507	30.9%
Capital Outlay	4,434,009	11,408,108	8,509,000	(2,899,108)	-25.4%
Grants to Others	34,000	10,000	82,000	72,000	720.0%
Transfers	498,000	498,000	498,000	-	0.0%
Total	18,294,578	27,705,510	28,729,200	1,023,690	3.7%

Division	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
0000-NonDiv	247,957	4,500,000	72,000	(4,428,000)	-98.4%
0701-Streets & Maintenance	1,699,203	1,825,909	1,973,595	147,686	8.1%
0704-Public Works Administration	1,918,446	2,180,618	2,282,701	102,083	4.7%
0705-Water Plant	1,648,171	1,570,805	1,977,520	406,715	25.9%
0706-Pollution Control Plant	3,299,397	3,870,474	3,934,985	64,511	1.7%
0707-Distribution & Collection	1,993,254	2,887,597	5,205,190	2,317,593	80.3%
0710-Water Capital Projects	2,059,169	1,500,000	680,000	(820,000)	-54.7%
0712-Stormwater	1,131,095	4,202,278	4,494,648	292,370	7.0%
0713-Sanitation	3,813,134	4,419,726	7,351,967	2,932,241	66.3%
0743-Local Option Gas Tax	484,752	748,103	756,594	8,491	1.1%
Total	18,294,578	27,705,510	28,729,200	1,023,690	3.7%

Fund	Actual 2022	Original Budget 2023	Budget 2024	Increase- Decrease	% Change
001-General Fund	1,699,203	1,825,909	1,973,595	147,686	8.1%
150-Local Option Gas Tax	484,752	748,103	756,594	8,491	1.1%
190-American Rescue Plan Act	247,957	4,500,000	72,000	(4,428,000)	-98.4%
420-Water & Sewer Utility	10,918,437	12,009,494	14,080,396	2,070,902	17.2%
423-Stormwater Utility	1,131,095	4,202,278	4,494,648	292,370	7.0%
430-Sanitation	3,813,134	4,419,726	7,351,967	2,932,241	66.3%
Total	18,294,578	27,705,510	28,729,200	1,023,690	3.7%

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	FY2022	FY2023	FY2024
Director of Public Works	1	1	1
City Engineer	1	1	1
Project Engineer	1	1	1
GIS Systems Analyst	1	1	1
Engineering Design / GIS Technician	1	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	10	10	10
Utility Plant Operations			
-Water Plant	FY2022	FY2023	FY2024
Utility Plant Operations Deputy Superintendent	1	1	1
Plant Operations Manager	1	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
Division Total	13	13	13
-Pollution Control Plant	FY2022	FY2023	FY2024
Utility Plant Operations Superintendent	1	1	1
Plant Operations Manager	1	1	1
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
Division Total	15	15	15
Streets and D&C			
-Distribution and Collection	FY2022	FY2023	FY2024
General Supervisor	1	1	1
Crew Supervisor	4	4	4
Equipment Operator I, II	2	2	2
Utility Service Worker I, II, III	8	8	8
Division Total	15	15	15

Public Works Department

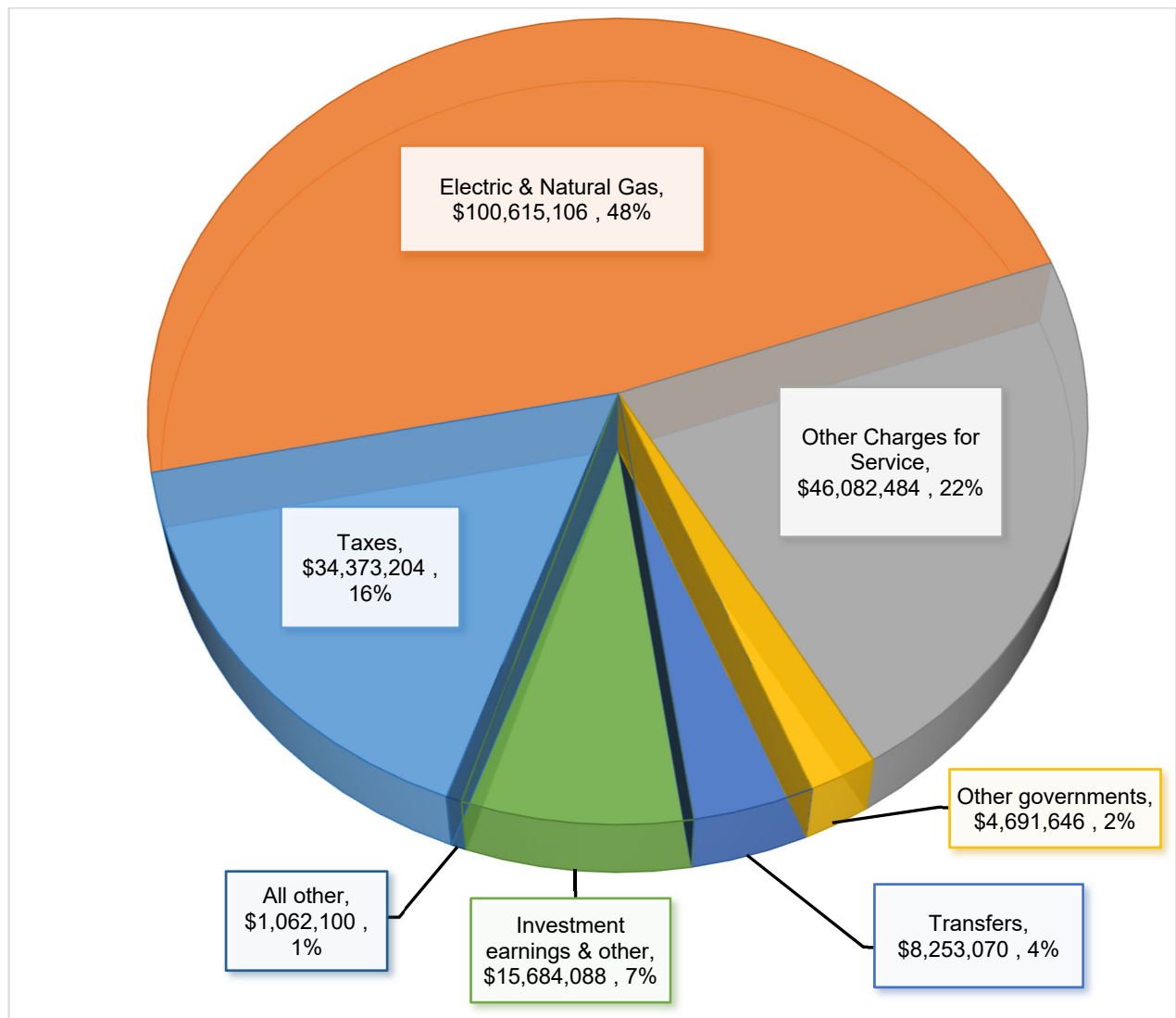
-Streets	FY2022	FY2023	FY2024
Streets / Distribution and Collection Superintendent	1	1	1
Streets / Distribution and Collection Deputy Superintendent	1	1	1
General Supervisor	1	1	1
Crew Supervisor	2	2	2
Equipment Operator I, II	5	4	4
Traffic Marking/Signage Supervisor	1	1	1
Utility Service Worker I, II, III	5	6	6
Sanitation Supervisor	1	1	1
Sanitation Contract Coordinator	1	1	1
Division Total	18	18	18
Department Total	71	71	71



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.

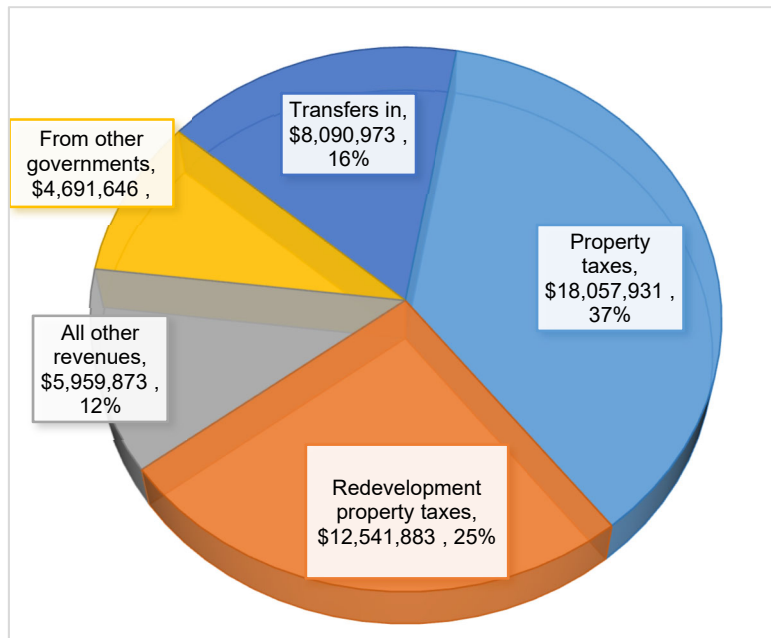


Total Revenues

Total budgeted revenues for FY2024 are \$210,761,698. 48% of total revenue is generated by Beaches Energy Services, the City's electric utility, through sales of electricity and natural gas. Beaches Energy Services provides electricity to approximately 36,000 customers in Jacksonville Beach, Neptune Beach, Ponte Vedra and Palm Valley.

Of the remaining \$110.1 million, 31% comes from taxes (primarily ad valorem, including redevelopment) and 42% 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 \$13.4 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 (\$795,100), and fines and forfeitures (\$267,000).

Revenues Funding Governmental Services:

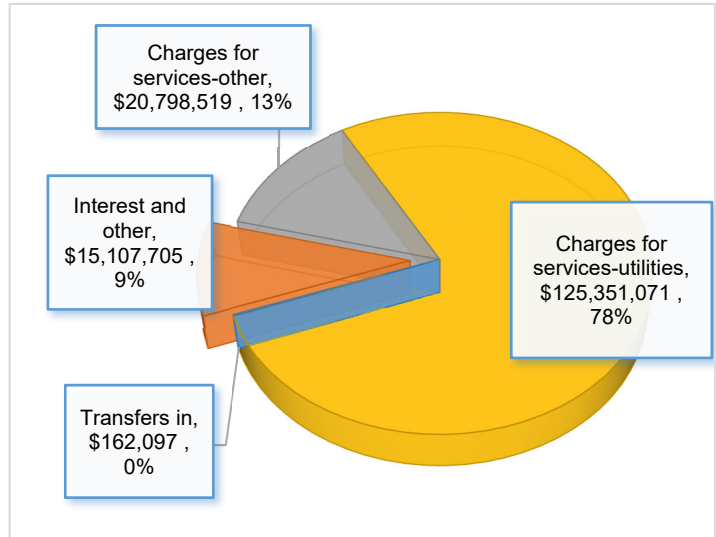


Total budgeted revenues for FY2024 in governmental funds are \$49,342,306. Property taxes recorded in the General Fund (\$16.3 million) account for 33% of its total revenue. Redevelopment property taxes in the Redevelopment Fund (\$12.5 million) are restricted for use on projects to improve the City's 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 (\$3.4 million) for various project reserves.

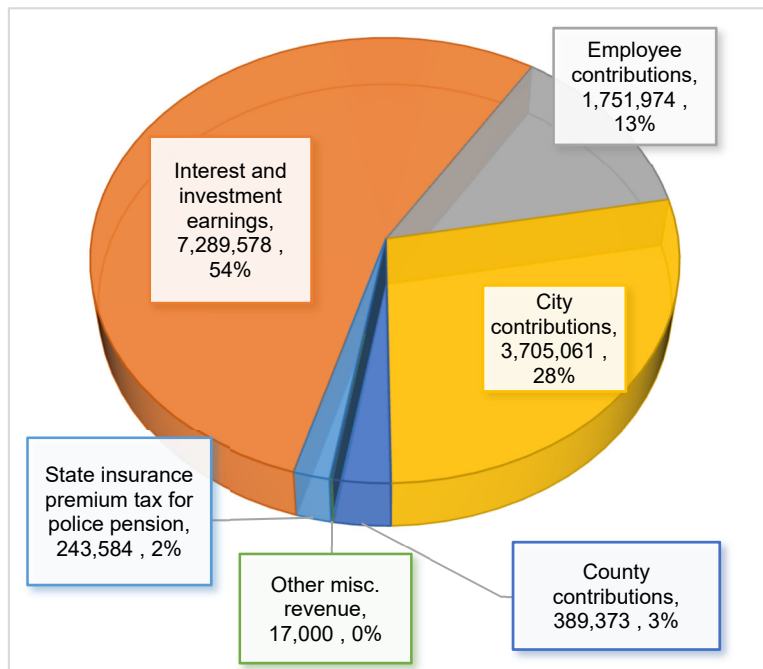
Revenues from other governments (\$4.7 million) consist mainly of state shared sales taxes (\$3.4 million), but also include local shared revenues and grants (\$1.3 million). All other revenues include Communications Services Tax (\$1.1 million), Local Option Gas Tax (\$1.3 million), Convention Development Tax (\$610,000), Half-cent Infrastructure Surtax (\$1.9 million), insurance premium tax (\$243,584 for police pension contributions), fines and forfeitures (\$267,000), building and other permits (\$795,100), and interest earnings and miscellaneous revenues (\$576,383).

Revenues Funding Proprietary Services:

Total FY2024 budgeted revenues in proprietary funds are \$148,022,822. 85.4% of total revenue is generated by the City's utilities, which provide electric (\$98.7 million), natural gas (\$2.4 million), water & sewer (\$17.3 million), stormwater (\$1.4 million) and sanitation services (\$6.5 million). Of the total utility charges for services, 80% is from sales of electricity and natural gas by Beaches Energy Services. Charges for services-other, include internal service charges (\$17.9 million) and sales at the City's golf course (\$2.9 million). Transfers include \$162,097 repaid to the electric utility for the initial construction of the natural gas system.



Revenues in Pension Funds:



Total FY2024 budgeted pension revenues are \$13,396,570. Pension fund revenues come from interest and investment earnings (\$7.3 million), city contribution (\$3.7 million), employee contributions (\$1.8 million), state insurance premium tax (\$243,584), county contribution (\$389,373), 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. The Fire Pension Plan was closed in November 2019 when the City entered into a Fire Services Agreement with Duval County. The County will be responsible for the employer contributions going forward while the City of Jacksonville Beach is responsible for paying off the unfunded liability calculated at the time the plan was closed.

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	\$18,057,931	\$795,100	\$4,549,646	\$548,000	\$200,000	\$304,500	\$4,221,973	\$28,677,150
Special Revenue Funds								
130 - Convention Development	610,000	-	-	-	-	11,000	-	621,000
140 - Court Cost Training	-	-	-	-	8,000	100	-	8,100
150 - Local Option Gas Tax	1,299,000	-	-	-	-	13,119	-	1,312,119
151 - Infrastructure Surtax	1,864,390	-	-	-	-	33,495	-	1,897,885
160 - Community Dev. Blk Grt (CDBG)	-	-	142,000	-	-	-	-	142,000
162 - Radio Communication	-	-	-	-	25,000	810	-	25,810
181 - Downtown Tax Increment	9,539,445	-	-	-	-	119,000	-	9,658,445
182 - Southend Tax Increment	3,002,438	-	-	-	-	38,900	-	3,041,338
186 - J.A.G. Grant	-	-	-	-	-	-	-	-
190 - American Rescue Plan Act	-	-	-	-	-	-	-	-
195 - Tree Protection	-	-	-	-	-	100	-	100
630 - Law Enforcement Trust Fund	-	-	-	-	4,000	2,100	-	6,100
631 - Equitable Sharing Trust Fund	-	-	-	-	30,000	3,259	-	33,259
Special Revenue Funds Total	16,315,273	-	142,000	-	67,000	221,883	-	16,746,156
Debt Service Funds								
	-	-	-	-	-	-	-	-
Capital Projects Funds								
315 - General Capital Projects	-	-	-	-	-	50,000	3,869,000	3,919,000
317 - Infrastructure Capital Project	-	-	-	-	-	-	-	-
Capital Projects Funds Total	-	-	-	-	-	50,000	3,869,000	3,919,000
Enterprise Funds								
410 - Electric Utility	-	-	-	98,243,549	-	316,000	162,097	98,721,646
411 - Natural Gas	-	-	-	2,371,557	-	66,673	-	2,438,230
420 - Water & Sewer Utility	-	-	-	16,845,252	-	501,962	-	17,347,214
423 - Stormwater Utility	-	-	-	1,404,628	-	25,000	-	1,429,628
430 - Sanitation	-	-	-	6,486,085	-	10,000	-	6,496,085
440 - Golf Course	-	-	-	2,850,000	-	3,000	-	2,853,000
460 - Leased Facilities	-	-	-	-	-	788,500	-	788,500
Enterprise Funds Total	-	-	-	128,201,071	-	1,711,135	162,097	130,074,303
Internal Services Funds								
501 - City Manager	-	-	-	834,422	-	-	-	834,422
511 - Finance	-	-	-	6,093,602	-	-	-	6,093,602
513 - Information Svcs	-	-	-	2,247,927	-	-	-	2,247,927
514 - Human Resources	-	-	-	899,023	-	-	-	899,023
521 - Fleet Maintenance	-	-	-	695,068	-	-	-	695,068
541 - Meter Service	-	-	-	1,017,112	-	-	-	1,017,112
550 - Operations Facilities	-	-	-	480,387	-	-	-	480,387
551 - Insurance-General Liability	-	-	-	1,302,889	-	-	-	1,302,889
552 - Insurance-Workers Compensation	-	-	-	564,089	-	-	-	564,089
553 - Insurance-Health	-	-	-	3,814,000	-	-	-	3,814,000
Internal Services Funds Total	-	-	-	17,948,519	-	-	-	17,948,519
Pension Funds								
611 - General Employee Pension	-	-	-	-	-	7,722,560	-	7,722,560
612 - Police Officer Pension	-	-	-	-	-	3,270,350	-	3,270,350
613 - Firefighters Pension	-	-	-	-	-	2,403,660	-	2,403,660
Pension Funds Total	-	-	-	-	-	13,396,570	-	13,396,570
Grand Total	\$34,373,204	\$795,100	\$4,691,646	\$146,697,590	\$267,000	\$15,684,088	\$8,253,070	\$210,761,698

Revenue Summary - by Type

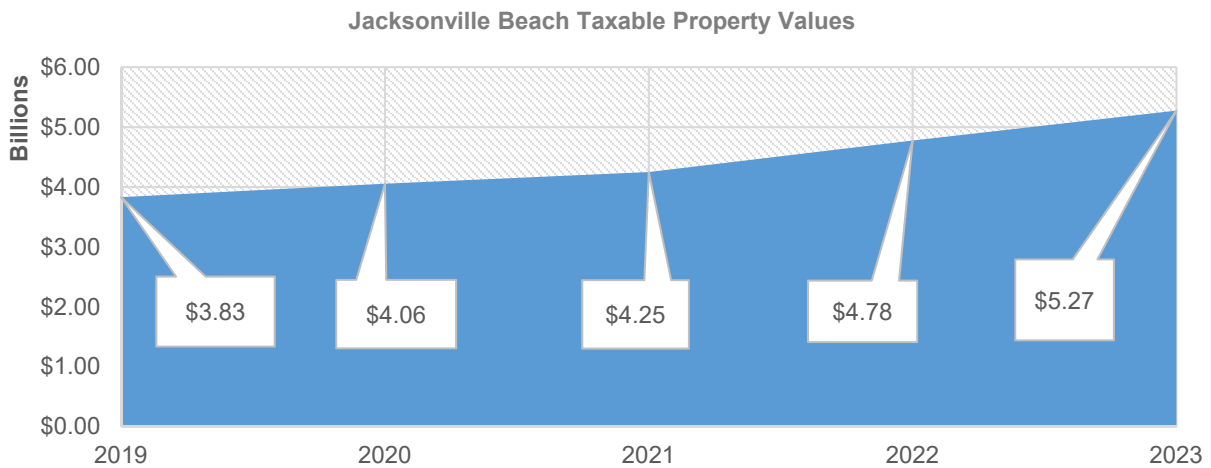
	General					% of
	Fund	Governmental	Proprietary	Pension	Total	Total
Taxes						
Ad Valorem	\$ 16,391,067	\$ -	\$ -	\$ -	\$ 16,391,067	7.8%
Ad Valorem-Redevelopment		12,541,883			12,541,883	6.0%
Convention Dev. Tax		610,000			610,000	0.3%
Local Option Gas Tax		1,299,000			1,299,000	0.6%
Half Cent Infrastructure Tax		1,864,390			1,864,390	0.9%
Local Communications Tax	1,148,000				1,148,000	0.5%
Other	518,864				518,864	0.2%
Total Taxes	18,057,931	16,315,273	-	-	34,373,204	16.3%
Permits						
	795,100				795,100	0.4%
Intergovernmental						
State 1/2 Cent Tax	2,489,000				2,489,000	1.2%
Sales Tax Distribution	671,000				671,000	0.3%
8th Cent Motor Fuel Tax	197,000				197,000	0.1%
Duval Cnty in Lieu of Tax	876,646				876,646	0.4%
Other	316,000	142,000			458,000	0.2%
Total Intergov.	4,549,646	142,000	-	-	4,691,646	2.2%
Charges for Services						
Electric			98,243,549		98,243,549	46.6%
Natural Gas			2,371,557		2,371,557	1.1%
Water / Sewer			16,845,252		16,845,252	8.0%
Stormwater			1,404,628		1,404,628	0.7%
Sanitation			6,486,085		6,486,085	3.1%
Recreation / Golf			2,850,000		2,850,000	1.4%
Internal Services			17,948,519		17,948,519	8.5%
Miscellaneous	548,000				548,000	0.3%
Total Services	548,000	-	146,149,590	-	146,697,590	69.6%
Fines and Forfeitures						
	200,000	67,000			267,000	0.1%
Interest and Other						
	304,500	271,883	1,711,135	13,396,570	15,684,088	7.4%
Transfers						
	4,221,973	3,869,000	162,097		8,253,070	3.9%
Total Revenues	\$ 28,677,150	\$ 20,665,156	\$148,022,822	\$13,396,570	\$210,761,698	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 10.5% (\$499 million) since last year, which includes new construction of \$48 million. Of the \$29 million budgeted property taxes, 57% (\$16.4 million) supports the General Fund and 43% (\$12.5 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.



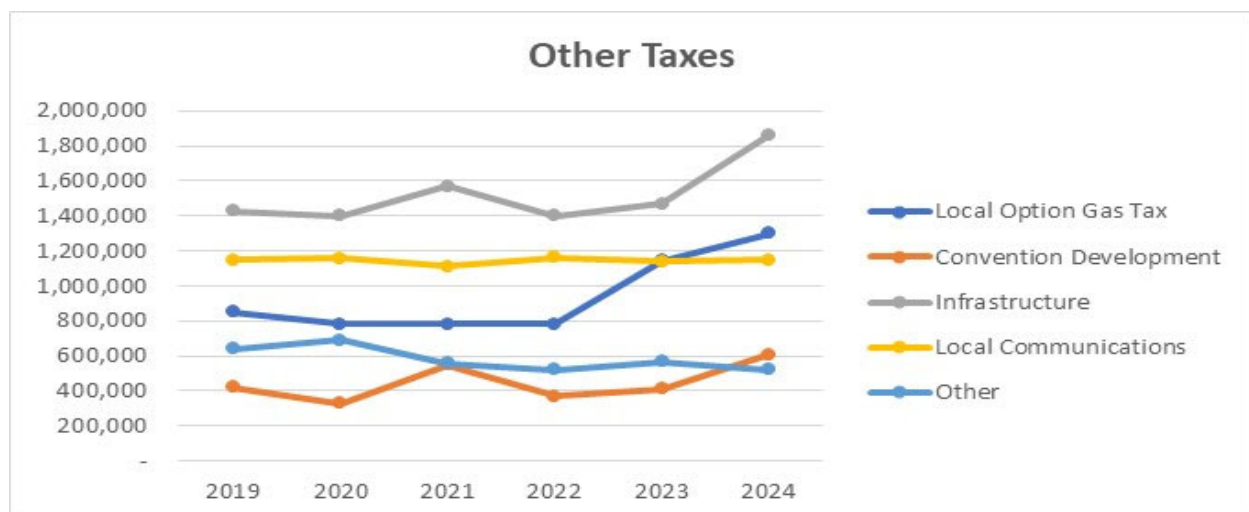
The City's adopted millage rate for FY2024 is \$3.9947 mills per \$1,000 of assessed value. This will provide approximately \$29 million in property tax revenue shared by the General Fund and the Community Redevelopment Fund, representing 13.7% of total revenues. The City has no debt service millage.

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Adopted Budget 2024
Ad Valorem	22,707,922	20,971,159	22,048,764	23,266,132	26,407,954	28,932,950
Local Option Gas Tax	850,266	783,954	781,251	781,060	1,146,000	1,299,000
Convention Development	422,275	328,251	547,313	367,699	411,000	610,000
Infrastructure	1,428,466	1,401,878	1,571,566	1,401,094	1,467,000	1,864,390
Local Communications	1,150,717	1,159,216	1,109,750	1,163,847	1,140,000	1,148,000
Other	637,706	688,084	559,379	522,429	567,849	518,864
Total Taxes	27,197,352	25,332,541	26,618,023	27,502,261	31,139,803	34,373,204

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 \$799,133. Any decreases in Local Option Gas Tax revenues will reduce the amount of street and sidewalk maintenance that can be performed. It continues to supplement 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. During the pandemic, this revenue was as low as \$410,000. The FY2024 budget is \$610,000.

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 was pledged against leaving no additional funds for infrastructure projects. The FY2024 budget is \$1,864,390, an increase of \$397,390 or 27%.



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 2019	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Adopted Budget 2024
Licenses & Permits	942,091	1,572,209	845,334	1,033,441	647,300	795,100

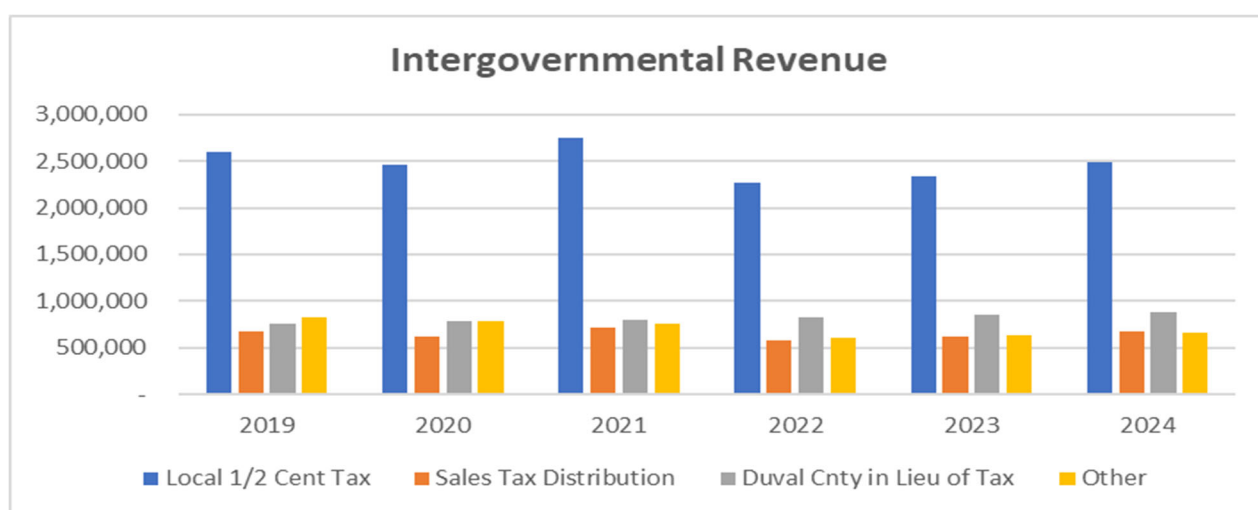
Permits are primarily composed of building-related permit revenue, which make up \$681,000 of this category's FY2024 revenues. This revenue source was deeply affected by the recession, hitting a low of \$228,917 in FY2011. Fees are recorded in the General Fund and represent a fraction (2%) of its revenues. 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 2019	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Adopted Budget 2024
Local 1/2 Cent Tax	2,592,384	2,458,456	2,753,533	2,272,256	2,341,000	2,489,000
Sales Tax Distribution	668,811	620,388	708,055	577,949	616,000	671,000
Duval Cnty in Lieu of Tax	756,203	778,889	802,256	826,323	851,113	876,646
Other	818,090	788,079	756,686	604,845	626,000	655,000
Total Intergovernmental	4,835,488	4,645,812	5,020,530	4,281,373	4,434,113	4,691,646

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 \$197,000, based on historical trends. The Florida Department of Revenue administers and distributes this tax.

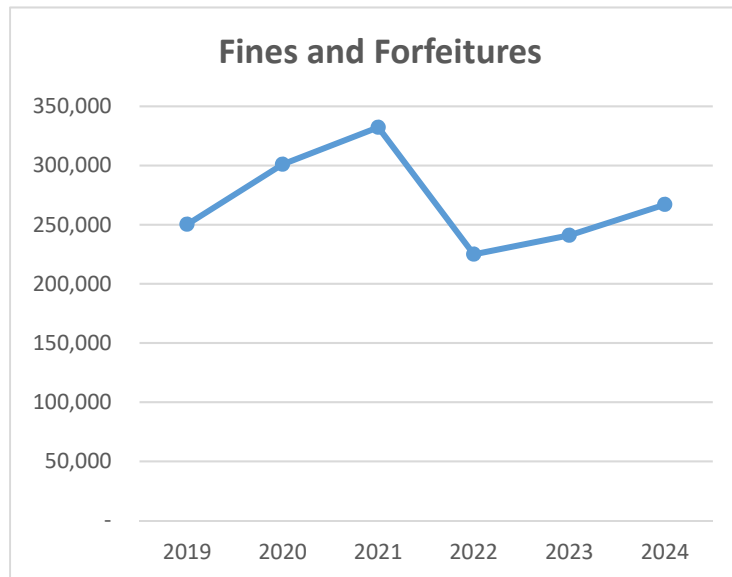
The 9-1-1 Rebate is a charge billed to communications (phone) subscribers by their providers and is intended to provide funds to local governments to pay for costs associated with their 9-1-1 dispatch system. The FY2024 budget for this charge is \$196,000, based on historical trends.

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 \$43,000, based on historical trends and uncertainty due to the COVID-19 pandemic.

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



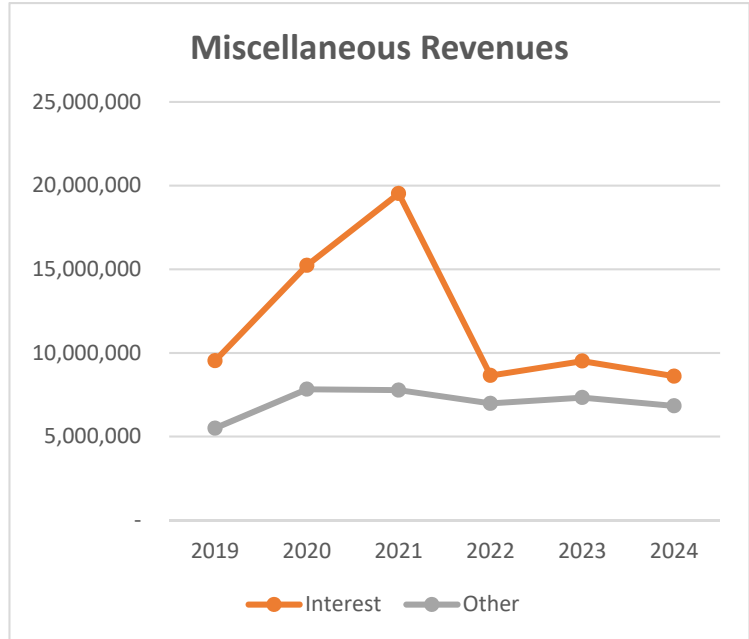
Fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations are included in this revenue category along with revenues from the sale of confiscated money and property and service charges on bad checks. The total revenues for this category are \$267,000 and represent only a small portion (0.1%) of total City revenues. The General Fund portion of this total is \$200,000 (0.9% 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 2019	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Adopted Budget 2024
Fines and Forfeitures	250,244	301,028	332,245	224,971	241,000	267,000

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 FY2024 budget, these revenues are estimated to be \$15,684,088, representing 7.4% of the City's budgeted revenues. 85% 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 2019	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Adopted Budget 2024
Interest	9,531,113	15,229,646	19,524,052	8,647,204	9,508,177	8,608,596
Other	5,499,844	7,825,866	7,775,599	6,978,088	7,327,941	7,075,492
Total Miscellaneous	15,030,957	23,055,512	27,299,652	15,625,292	16,836,118	15,684,088

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 2019	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Adopted Budget 2024
Transfers	6,049,499	8,380,583	9,066,020	7,385,290	8,140,492	8,253,070

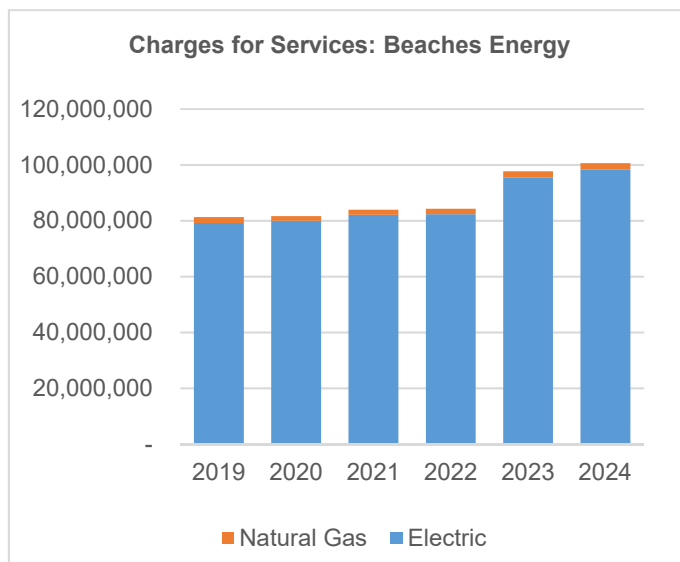
Total budgeted transfers for FY2024 are \$8,253,070 (3.9% of total revenue); transfers into the General Fund (\$4,221,973) make up 51% of this total revenue. Transfers to the General Fund include contributions from enterprise funds and special revenue (grant) funds used to provide partial funding for 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 70% of the City's total revenues, but only 1.9% of the General Fund's revenues. Total revenues from charges for services are anticipated to be \$146,697,590 (\$548,000 in the General Fund).

	Actual 2019	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Adopted Budget 2024
Electric	79,205,106	79,999,053	82,097,815	82,363,454	95,532,349	98,243,549
Natural Gas	2,100,017	1,674,740	1,845,309	1,944,128	2,143,288	2,371,557
Water / Sewer	14,722,619	14,836,034	15,728,261	14,542,331	15,420,643	16,845,252
Stormwater	1,408,750	1,406,797	1,310,954	1,423,336	1,399,541	1,404,628
Sanitation	3,540,413	3,490,240	3,600,138	3,508,567	3,859,346	6,486,085
Recreation / Golf	1,988,560	2,515,378	3,125,053	2,260,503	2,835,334	2,850,000
Internal Services	12,240,641	12,661,855	12,270,455	13,622,837	15,749,360	17,948,519
Miscellaneous	559,815	414,576	594,556	469,568	456,000	548,000
Charges for Services	115,765,921	116,998,673	120,572,541	120,134,724	137,395,861	146,697,590

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.



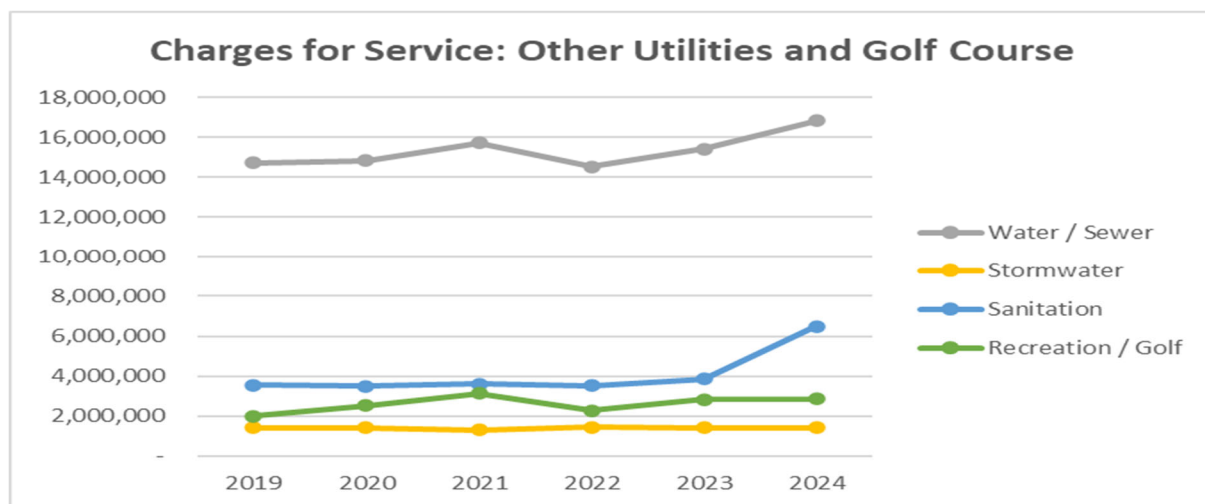
Beaches Energy has implemented energy efficiency rebates, conservation programs, demand management and renewable resource programs in order to keep its rates as low as possible to help its customers manage their electric bills. The sharp increase in recent years reflects the rapid rise in power and natural gas costs from the City's providers. Costs have stabilized in recent months and Beaches Energy anticipates that it will be able to reduce the power cost adjustment passed along to its customers in the upcoming year. 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 FY2024 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 updated in 2023 in coordination with the new garbage contract awarded. To soften the financial impact to our customers, rates will step up in April 2024 and October 2024 to achieve the amount needed to fully recover the new cost of sanitation services. 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 FY2024 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
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)

Because internal service funds usually do not spend all authorized budget, revenues in "actual" years (2021-2022) are noticeably lower than revenues in "budgeted" years (2023 and 2024). 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 2019	Actual 2020	Actual 2021	Actual 2022	Original Budget 2023	Adopted Budget 2024
Unrestricted/unassigned	\$119,187,482	\$84,690,635	\$100,630,846	\$109,862,753	\$109,087,033	\$106,992,600
All other	162,792,941	213,753,674	235,674,870	216,753,709	192,909,709	192,956,328
Total Fund Balance	\$281,980,423	\$298,444,308	\$336,305,716	\$326,616,462	\$301,996,742	\$299,948,928

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. 64% 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 FY2024, 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 \$2 million, shown in the next table, is the result of the City's decision to use Fund Balance for capital investments in its infrastructure. The percentage change in fund balance is calculated as the amount of revenues over (under) expenditures, divided by the beginning fund balance.

Explanation of Budgeted Changes in Fund Balance - Major Funds:

The **General Fund's** fund balance is budgeted to remain unchanged. The primary cost in this fund is personnel; representing 57% of the FY2024 budgeted expenditures. Costs to provide police and fire services represent 49.6% 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	\$15,373,453	\$15,558,370	\$17,736,840	\$59,233,702	\$47,048,163
Revenues	28,677,150	12,699,783	3,919,000	98,721,646	17,347,214
Expenditures	28,677,150	15,531,851	6,861,085	100,071,158	14,080,396
Revenues over (under) expenditures	0	(2,832,068)	(2,942,085)	(1,349,512)	3,266,818
Ending Fund Balance	\$15,373,453	\$12,726,302	\$14,794,755	\$57,884,190	\$50,314,981
Unrestricted/unassigned	851,311	0	0	37,988,811	50,314,981
All other	14,522,142	12,726,302	14,794,755	19,895,379	0
	<u>\$15,373,453</u>	<u>\$12,726,302</u>	<u>\$14,794,755</u>	<u>\$57,884,190</u>	<u>\$50,314,981</u>
Change in fund balance	0.0%	-18.2%	-16.6%	-2.3%	6.9%

	Nonmajor Funds				
	<u>Govt.</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Funds</u>	<u>ALL FUNDS</u>
Beg. Fund Balance	\$20,643,887	\$15,330,647	\$6,518,589	\$104,553,091	\$301,996,742
Revenues	4,046,373	14,005,443	17,948,519	13,396,570	210,761,698
Expenditures	2,927,366	18,017,182	17,948,519	8,694,805	212,809,512
Revenues over (under) expenditures	1,119,007	(4,011,739)	6,518,589	4,701,765	(2,047,814)
Ending Fund Balance	\$21,762,894	\$11,318,908	\$0	\$109,254,856	\$299,948,928
Unrestricted/unassigned	0	11,318,908	6,518,589	0	106,992,600
All other	21,762,894	0	0	109,254,856	192,956,328
	<u>\$21,762,894</u>	<u>\$11,318,908</u>	<u>\$6,518,589</u>	<u>\$109,254,856</u>	<u>\$299,948,928</u>
Change in fund balance	5.4%	-26.2%	100.0%	4.5%	-0.7%

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. Many 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 (\$1.2 million), relay and substation improvements (\$2.4 million), and electric capital projects (\$4.0 million).

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

Explanation of Budgeted Changes in Fund Balance - Nonmajor Funds:

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

Nonmajor Enterprise Funds consist of the Natural Gas, Stormwater, Sanitation, Golf Course and Lease Facilities Funds. These funds recover their costs through user charges and show a decrease in the fund balance which is mainly due to the increase primarily attributable to the City choosing to use the existing fund balance for capital investments in its stormwater infrastructure.

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 FY2024.



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

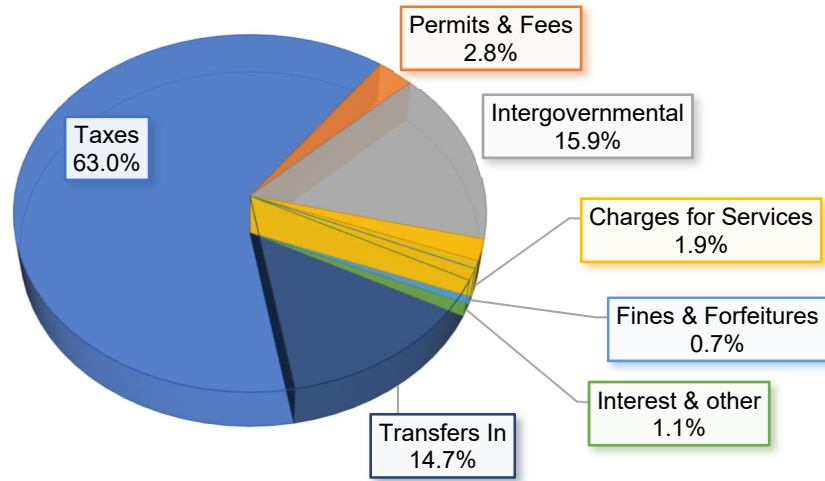
	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 84,690,637	\$ 100,630,848	\$ 109,862,753	\$ 109,087,033	\$ (775,720)	-0.7%
All other balances	213,753,673	235,674,870	216,753,709	192,909,709	(23,844,000)	-11.0%
Beginning Fund Balance	298,444,310	336,305,718	326,616,462	301,996,742	(24,619,720)	-7.5%
Revenues						
Taxes	26,618,023	28,480,809	31,139,803	34,373,204	3,233,401	10.4%
Permits & Fees	845,334	1,033,441	647,300	795,100	147,800	22.8%
Intergovernmental	5,020,530	8,935,227	4,434,113	4,691,646	257,533	5.8%
Charges for Services	120,572,541	148,024,553	137,395,861	146,697,590	9,301,729	6.8%
Fines & Forfeitures	332,245	347,667	241,000	267,000	26,000	10.8%
Interest & other	27,299,652	(13,591,173)	16,836,118	15,684,088	(1,152,030)	-6.8%
Transfers In	9,066,020	10,728,252	8,140,492	8,253,070	112,578	1.4%
Total Revenues	189,754,345	183,958,776	198,834,687	210,761,698	11,927,011	6.0%
Other Financing Sources	296,474	-				
Expenditures						
Personal Services	30,837,392	31,909,820	35,796,848	39,533,963	3,737,115	10.4%
Operating-Energy	55,519,493	79,796,000	68,692,435	69,776,331	1,083,896	1.6%
Operating-All Other	40,969,680	42,411,373	50,419,234	56,691,198	6,271,964	12.4%
Capital Outlay	10,038,228	19,339,546	59,895,398	37,972,950	(21,922,448)	-36.6%
Debt Service	2,150,000	-	-	-	-	0.0%
Grants to Others	15,199	34,300	510,000	582,000	72,000	14.1%
Transfers	9,066,020	10,728,252	8,140,492	8,253,070	112,578	1.4%
Total Expenditures	148,596,012	184,219,292	223,454,407	212,809,512	(10,644,895)	-4.8%
Other Financing Uses	3,593,400	-				
Change in Fund Balance	37,861,407	(260,516)	(24,619,720)	(2,047,814)	22,571,906	-91.68%
Unrestricted/unassigned	100,630,848	109,862,753	109,087,033	106,992,600	(2,094,433)	-1.9%
All other balances	235,674,870	216,753,709	192,909,709	192,956,328	46,619	0.0%
Ending Fund Balance	\$ 336,305,718	\$ 326,616,462	\$ 301,996,742	\$ 299,948,928	\$ (2,047,814)	-0.7%
Expenditures by Department						
00 - Non-Departmental	6,399,813	9,667,847	10,183,167	12,408,384	2,225,217	21.9%
01 - Executive	1,842,510	2,039,549	2,387,999	2,654,695	266,696	11.2%
02 - Finance	5,742,840	6,050,069	7,859,858	8,776,368	916,510	11.7%
04 - Planning and Development	1,030,087	1,096,159	1,232,919	1,400,700	167,781	13.6%
06 - Parks and Recreation	5,919,462	6,543,132	7,494,900	8,210,669	715,769	9.6%
07 - Public Works	17,268,353	18,294,578	27,705,510	28,729,200	1,023,690	3.7%
09 - Police	11,104,191	10,946,151	11,648,898	12,697,986	1,049,088	9.0%
10 - Fire and Emergency Services	2,984,593	3,008,163	3,148,652	3,351,287	202,635	6.4%
12 - Beaches Energy Services	80,702,885	105,906,389	100,372,570	103,223,483	2,850,913	2.8%
13 - Human Resources	12,762,998	12,839,075	14,156,615	15,274,806	1,118,191	7.9%
16 - Community Redevelopment	1,767,505	6,527,535	35,230,849	13,834,007	(21,396,842)	-60.7%
17 - Information Services	1,070,774	1,300,645	2,032,470	2,247,927	215,457	10.6%
Total Expenditures	\$ 148,596,012	\$ 184,219,292	\$ 223,454,407	\$ 212,809,512	\$ (10,644,895)	-4.8%
Expenditures by Major/Nonmajor Fund:						
General Fund	\$ 24,521,512	\$ 27,055,302	\$ 26,657,072	\$ 28,677,150	\$ 2,020,078	7.6%
Redevelopment	3,087,977	7,750,151	36,621,995	15,531,851	(21,090,144)	-57.6%
General Capital Projects	1,169,454	2,937,638	4,314,400	6,861,085	2,546,685	59.0%
Electric	78,155,134	102,438,633	97,432,960	100,071,158	2,638,198	2.7%
Water & Sewer	10,501,039	10,918,437	12,009,494	14,080,396	2,070,902	17.2%
Total Major Funds	117,435,115	151,100,161	177,035,921	165,221,640	(11,814,281)	-6.7%
Nonmajor Governmental	1,713,030	1,794,891	7,659,686	2,927,366	(4,732,320)	-61.8%
Nonmajor Enterprise	9,234,467	10,534,189	14,424,618	18,017,182	3,592,564	24.9%
Internal Service	12,202,703	12,558,320	15,749,360	17,948,519	2,199,159	14.0%
Pension	8,010,697	8,231,730	8,584,822	8,694,805	109,983	1.3%
Total Nonmajor Funds	31,160,897	33,119,131	46,418,486	47,587,872	1,169,386	2.5%
Total Expenditures	\$ 148,596,012	\$ 184,219,292	\$ 223,454,407	\$ 212,809,512	\$ (10,644,895)	-4.8%
Total Expenditures	\$ 148,596,012	\$ 184,219,292	\$ 223,454,407	\$ 212,809,512	\$ (10,644,895)	-4.8%
less: Internal Service Charges	12,202,703	12,558,320	15,749,360	17,948,519	2,199,159	14.0%
less: Transfers	9,066,020	10,728,252	8,140,492	8,253,070	112,578	1.4%
Net Budgeted Expenditures	\$ 127,327,289	\$ 160,932,719	\$ 199,564,555	\$ 186,607,923	\$ (12,956,632)	-6.5%

General Fund
Combined Summary of Revenues and Expenditures

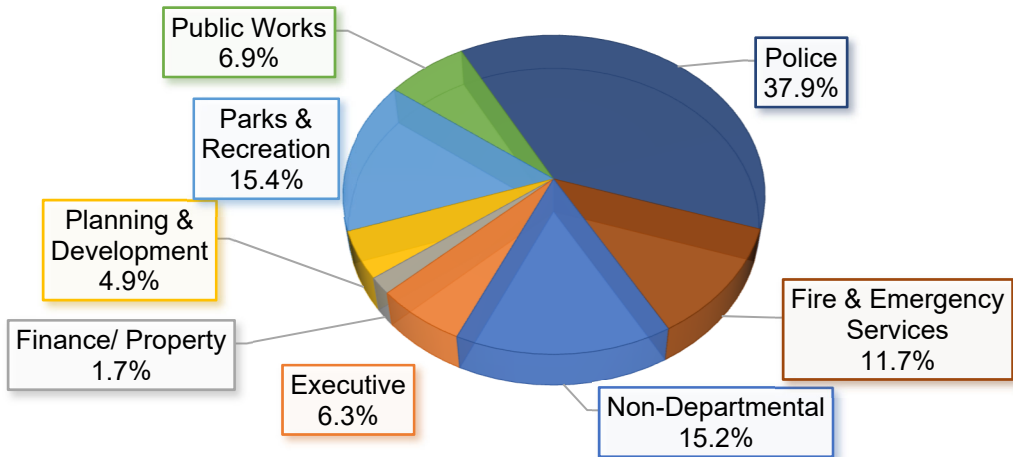
	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 2,053,632	\$ 2,089,507	\$ 851,311	\$ 851,311	\$ -	0.0%
All other balances	12,137,112	12,624,470	14,522,142	14,522,142	-	0.0%
Beginning Fund Balance	14,190,744	14,713,977	15,373,453	15,373,453	-	0.0%
<u>Revenues</u>						
Taxes	14,066,868	14,754,352	16,504,264	18,057,931	1,553,667	9.4%
Permits & Fees	845,334	1,033,441	647,300	795,100	147,800	22.8%
Intergovernmental	4,768,654	5,446,257	4,292,113	4,549,646	257,533	6.0%
Charges for Services	594,556	614,126	456,000	548,000	92,000	20.2%
Fines & Forfeitures	262,276	263,059	170,000	200,000	30,000	17.6%
Interest & other	304,430	1,294,168	278,000	304,500	26,500	9.5%
Transfers In	4,419,923	4,329,559	4,309,395	4,221,973	(87,422)	-2.0%
Total Revenues	25,262,041	27,734,962	26,657,072	28,677,150	2,020,078	7.6%
<u>Other Financing Sources</u>						
<u>Expenditures</u>						
Personal Services	13,323,703	13,851,167	14,947,295	16,267,353	1,320,058	8.8%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	6,785,637	7,261,869	8,282,777	8,583,797	301,020	3.6%
Capital Outlay	396,872	174,370	227,000	426,000	199,000	87.7%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	299	300	-	-	-	0.0%
Transfers	4,015,000	5,767,596	3,200,000	3,400,000	200,000	6.3%
Total Expenditures	24,521,512	27,055,302	26,657,072	28,677,150	2,020,078	7.6%
Other Financing Uses	217,297	20,183				
Change in Fund Balance	523,233	659,477	-	-	-	0.0%
Unrestricted/unassigned	2,089,507	851,311	851,311	851,311	-	0.0%
All other balances	12,624,470	14,522,142	14,522,142	14,522,142	-	0.0%
Ending Fund Balance	\$ 14,713,977	\$ 15,373,453	\$ 15,373,453	\$ 15,373,453	\$ -	0.0%
<u>Expenditures by Department</u>						
00 - Non-Departmental	\$ 4,488,842	\$ 6,234,753	\$ 4,208,617	\$ 4,359,574	\$ 150,957	3.6%
01 - Executive	1,141,049	1,320,550	1,629,371	1,820,273	190,902	11.7%
03 - Finance Property	379,107	388,843	448,719	488,091	39,372	8.8%
04 - Planning and Development	1,030,087	1,096,159	1,232,919	1,400,700	167,781	13.6%
06 - Parks and Recreation	3,320,750	3,818,734	4,055,232	4,420,498	365,266	9.0%
07 - Public Works	1,625,021	1,699,203	1,825,909	1,973,595	147,686	8.1%
09 - Police	9,552,062	9,488,899	10,107,653	10,863,132	755,479	7.5%
10 - Fire and Emergency Services	2,984,593	3,008,163	3,148,652	3,351,287	202,635	6.4%
Total Expenditures	\$ 24,521,512	\$ 27,055,302	\$ 26,657,072	\$ 28,677,150	\$ 2,020,078	7.6%

General Fund

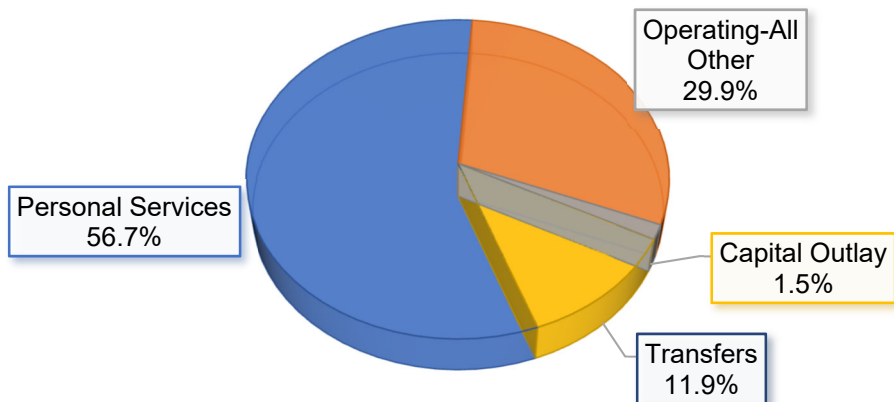
WHERE THE MONEY COMES FROM:



WHAT IS PAYS FOR BY DEPARTMENT:



WHAT IT PAYS FOR BY CATEGORY:



**General Fund
Summary of Revenues**

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
<u>Taxes</u>						
Property Tax	\$ 12,397,739	\$ 13,035,623	\$ 14,796,415	\$ 16,391,067	\$ 1,594,652	10.8%
Local Communications Services	1,109,750	1,175,433	1,140,000	1,148,000	8,000	0.7%
Other taxes	559,379	543,296	567,849	518,864	(48,985)	-8.6%
Total Taxes	14,066,868	14,754,352	16,504,264	18,057,931	1,553,667	9.4%
<u>Licenses & Permits</u>						
Building permits	585,838	719,938	450,000	555,000	105,000	23.3%
Other licenses and permits	259,496	313,503	197,300	240,100	42,800	21.7%
Total Licenses and Permits	845,334	1,033,441	647,300	795,100	147,800	22.8%
<u>Intergovernmental Revenues</u>						
8th cent motor fuel	203,407	231,506	187,000	197,000	10,000	5.3%
Sales tax distribution	708,055	908,802	616,000	671,000	55,000	8.9%
State 1/2 cent tax	2,753,533	3,084,857	2,341,000	2,489,000	148,000	6.3%
Other intergovernmental revenues	104,835	178,521	110,000	120,000	10,000	9.1%
Duval county in Lieu of Taxes	802,256	826,324	851,113	876,646	25,533	3.0%
911 Rebate	196,569	216,247	187,000	196,000	9,000	4.8%
Total Intergovernmental Revenues	4,768,654	5,446,257	4,292,113	4,549,646	257,533	6.0%
<u>Charges for Services</u>						
Lien Certificates	43,315	33,600	42,000	40,000	(2,000)	-4.8%
Cemetery services	14,225	12,875	13,000	13,000	-	0.0%
Recreation programs	208,403	226,645	121,000	191,000	70,000	57.9%
Other Charges and Fees	328,613	341,006	280,000	304,000	24,000	8.6%
Total Services	594,556	614,126	456,000	548,000	92,000	20.2%
<u>Fines & Forfeitures</u>						
Court Fines	56,838	39,271	54,000	47,000	(7,000)	-13.0%
Parking violations	177,345	195,072	92,000	127,000	35,000	38.0%
Code enforcement	825	660	-	-	-	0.0%
Other Fines and Forfeits	27,267	28,056	24,000	26,000	2,000	8.3%
Total Fines & Forfeitures	262,276	263,059	170,000	200,000	30,000	17.6%
<u>Interest & Other Revenue</u>						
Interest on investments	22,818	(451,430)	96,000	121,000	25,000	26.0%
Other revenues	281,612	1,745,598	182,000	183,500	1,500	0.8%
Total Other Revenues	304,430	1,294,168	278,000	304,500	26,500	9.5%
<u>Transfers In</u>						
Transfer from Electric Utility	3,635,350	3,707,642	3,680,146	3,586,382	(93,764)	-2.5%
Transfer from Gas Tax	372,000	372,000	372,000	372,000	-	0.0%
Transfer from Others Misc.	412,573	249,917	257,249	263,591	6,342	2.5%
Total Transfers	4,419,923	4,329,559	4,309,395	4,221,973	(87,422)	-2.0%
Total Revenue	\$ 25,262,041	\$ 27,734,962	\$ 26,657,072	\$ 28,677,150	\$ 2,020,078	7.6%

**General Fund
Summary of Expenditures**

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
<u>Executive & Legislative</u>						
City Council	\$ 170,253	\$ 180,786	\$ 196,097	\$ 348,075	\$ 151,978	77.5%
City Attorney	382,551	543,979	560,489	538,619	(21,870)	-3.9%
City Clerk	374,481	372,890	458,768	533,486	74,718	16.3%
Fire Marshal's Office	213,765	222,895	414,017	400,093	(13,924)	-3.4%
Total	1,141,049	1,320,550	1,629,371	1,820,273	190,902	11.7%
<u>Finance</u>						
Building Maintenance	379,107	388,843	448,719	488,091	39,372	8.8%
<u>Planning & Development</u>						
Planning & Development	354,555	371,799	398,900	499,177	100,277	25.1%
Building Inspections	554,688	599,504	691,630	741,843	50,213	7.3%
Code Enforcement	120,844	124,856	142,389	159,680	17,291	12.1%
Total	1,030,087	1,096,159	1,232,919	1,400,700	167,781	13.6%
<u>Parks & Recreation</u>						
Administration	702,352	717,690	666,894	706,849	39,955	6.0%
Ocean Rescue	802,241	1,136,360	1,237,168	1,377,803	140,635	11.4%
Grounds Maintenance	1,125,212	1,209,111	1,324,097	1,448,033	123,936	9.4%
Cemetery Maintenance	74,338	108,118	113,674	119,078	5,404	4.8%
Dog Park	21,667	22,292	27,000	27,000	-	0.0%
Tennis	198,816	219,691	233,913	251,754	17,841	7.6%
Oceanfront Restrooms	141,545	149,642	154,000	164,300	10,300	6.7%
Carver Center	152,591	158,985	195,560	212,991	17,431	8.9%
Exhibition Hall	18,150	15,737	18,500	23,500	5,000	27.0%
Special Events	83,838	81,108	84,426	89,190	4,764	5.6%
Total	3,320,750	3,818,734	4,055,232	4,420,498	365,266	9.0%
<u>Public Works</u>						
Streets	1,625,021	1,699,203	1,825,909	1,973,595	147,686	8.1%
<u>Police</u>						
Administration	1,333,714	1,277,037	1,405,687	1,423,787	18,100	1.3%
Records	147,385	160,081	252,685	261,496	8,811	3.5%
Investigative	1,721,116	1,713,756	1,674,813	1,936,718	261,905	15.6%
Patrol	4,802,648	4,670,835	4,715,787	5,054,221	338,434	7.2%
Communications	880,661	905,339	1,043,189	1,069,355	26,166	2.5%
Ancillary Services	528,241	607,464	755,682	844,786	89,104	11.8%
Police Reserves	15,691	19,193	90,621	94,450	3,829	4.2%
Parking	95,116	106,390	135,685	142,680	6,995	5.2%
Volunteer Programs	27,489	28,803	33,504	35,639	2,135	6.4%
Total	9,552,062	9,488,899	10,107,653	10,863,132	755,479	7.5%
<u>Fire & Emergency Services</u>						
Fire Services	2,984,593	3,008,163	3,148,652	3,351,287	202,635	6.4%
<u>Non-departmental</u>						
Non-departmental	4,488,842	6,234,753	4,208,617	4,359,574	150,957	3.6%
Total Expenditures	\$ 24,521,512	\$ 27,055,302	\$ 26,657,072	\$ 28,677,150	\$ 2,020,078	7.6%
<u>Resource Allocation:</u>						
Personal Services	\$ 13,323,703	\$ 13,851,167	\$ 14,947,295	\$ 16,267,353	\$ 1,320,058	8.8%
Operating-All Other	6,785,637	7,261,869	8,282,777	8,583,797	301,020	3.6%
Capital Outlay	396,872	174,370	227,000	426,000	199,000	87.7%
Grants to Others	299	300	-	-	-	0.0%
Transfers	4,015,000	5,767,596	3,200,000	3,400,000	200,000	6.3%
Total Expenditures	\$ 24,521,512	\$ 27,055,302	\$ 26,657,072	\$ 28,677,150	\$ 2,020,078	7.6%

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

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	32,120,457	38,168,571	40,253,812	15,558,370	(24,695,442)	-61.3%
Beginning Fund Balance	32,120,457	38,168,571	40,253,812	15,558,370	(24,695,442)	-61.3%
<u>Revenues</u>						
Taxes	9,651,025	10,078,419	11,611,539	12,541,883	930,344	8.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	43,948	(676,042)	315,014	157,900	(157,114)	-49.9%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	9,694,973	9,402,377	11,926,553	12,699,783	773,230	6.5%
Other Financing Sources	-	433,015				
<u>Expenditures</u>						
Personal Services	1,363,325	1,229,261	1,473,190	1,598,994	125,804	8.5%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	820,476	933,157	1,520,955	1,507,912	(13,043)	-0.9%
Capital Outlay	904,176	5,587,733	33,127,850	11,924,945	(21,202,905)	-64.0%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	500,000	500,000	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	3,087,977	7,750,151	36,621,995	15,531,851	(21,090,144)	-57.6%
Other Financing Uses	558,883					
Change in Fund Balance	6,048,114	2,085,241	(24,695,442)	(2,832,068)	21,863,374	-88.53%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	38,168,571	40,253,812	15,558,370	12,726,302	(2,832,068)	-18.2%
Ending Fund Balance	\$ 38,168,571	\$ 40,253,812	\$ 15,558,370	\$ 12,726,302	\$ (2,832,068)	-18.2%
<u>Expenditures by Department</u>						
09 - Police	\$ 1,320,472	\$ 1,222,616	\$ 1,391,146	\$ 1,697,844	\$ 306,698	22.0%
16 - Community Redevelopment	1,767,505	6,527,535	35,230,849	13,834,007	(21,396,842)	-60.7%
Total Expenditures	\$ 3,087,977	\$ 7,750,151	\$ 36,621,995	\$ 15,531,851	\$ (21,090,144)	-57.6%
<u>Expenditures by Fund:</u>						
181 - Downtown Tax Increment	\$ 2,326,845	\$ 3,219,095	\$ 28,133,307	\$ 12,866,110	\$ (15,267,197)	-54.3%
182 - Southend Tax increment	761,132	4,531,055	8,488,688	2,665,741	(5,822,947)	-68.6%
Total Expenditures	\$ 3,087,977	\$ 7,750,151	\$ 36,621,995	\$ 15,531,851	\$ (21,090,144)	-57.6%

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

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	10,480,412	13,724,061	18,332,240	17,736,840	(595,400)	-3.2%
Beginning Fund Balance	10,480,412	13,724,061	18,332,240	17,736,840	(595,400)	-3.2%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	1,184,305	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	20,520	(355,533)	50,000	50,000	-	0.0%
Transfers In	4,484,000	6,236,596	3,669,000	3,869,000	200,000	5.5%
Total Revenues	4,504,520	7,065,368	3,719,000	3,919,000	200,000	5.4%
Other Financing Sources		480,449				
<u>Expenditures</u>						
Personal Services	-	-	-	-	-	0.0%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	140,002	287,006	157,000	512,108	355,108	226.2%
Capital Outlay	1,029,452	2,650,632	4,157,400	6,348,977	2,191,577	52.7%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	1,169,454	2,937,638	4,314,400	6,861,085	2,546,685	59.0%
Other Financing Uses		91,417				
Change in Fund Balance	3,243,649	4,608,179	(595,400)	(2,942,085)	(2,346,685)	394.14%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	13,724,061	18,332,240	17,736,840	14,794,755	(2,942,085)	-16.6%
Ending Fund Balance	\$13,724,061	\$18,332,240	\$17,736,840	\$14,794,755	\$ (2,942,085)	-16.6%
<u>Expenditures by Department</u>						
00 - Non-Departmental	1,169,454	2,937,638	4,314,400	6,861,085	2,546,685	59.0%
Total Expenditures	\$ 1,169,454	\$ 2,937,638	\$ 4,314,400	\$ 6,861,085	\$ 2,546,685	59.0%
<u>Expenditures by Fund:</u>						
315 - General Capital Projects	1,169,454	2,937,638	4,314,400	6,861,085	2,546,685	59.0%
Total Expenditures	\$ 1,169,454	\$ 2,937,638	\$ 4,314,400	\$ 6,861,085	\$ 2,546,685	59.0%

Major Fund - Electric Utility
Combined Summary of Revenues and Expenditures

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 30,440,827	\$ 37,879,219	\$ 40,791,837	\$ 39,338,323	\$ (1,453,514)	-3.6%
All other balances	45,823,058	40,262,264	19,895,379	19,895,379	-	0.0%
Beginning Fund Balance	76,263,885	78,141,483	60,687,216	59,233,702	(1,453,514)	-2.4%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	1,500	2,500	-	-	-	0.0%
Charges for Services	82,097,815	106,701,782	95,532,349	98,243,549	2,711,200	2.8%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	210,259	(386,784)	285,000	316,000	31,000	10.9%
Transfers In	162,097	162,097	162,097	162,097	-	0.0%
Total Revenues	82,471,671	106,479,595	95,979,446	98,721,646	2,742,200	2.9%
<u>Other Financing Sources</u>						
<u>Expenditures</u>						
Personal Services	6,643,179	6,841,970	7,089,773	7,745,957	656,184	9.3%
Operating-Energy	54,627,827	78,104,851	67,555,801	68,643,816	1,088,015	1.6%
Operating-All Other	7,826,880	8,216,485	9,544,350	10,436,700	892,350	9.3%
Capital Outlay	3,972,549	5,384,684	9,379,890	9,475,303	95,413	1.0%
Debt Service	1,266,350	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	3,818,350	3,890,642	3,863,146	3,769,382	(93,764)	-2.4%
Total Expenditures	78,155,134	102,438,633	97,432,960	100,071,158	2,638,198	2.7%
Other Financing Uses	2,438,939	21,495,229				
Change in Fund Balance	1,877,597.83	(17,454,267)	(1,453,514)	(1,349,512)	104,002	-7.16%
Unrestricted/unassigned	37,879,219	40,791,837	39,338,323	37,988,811	(1,349,512)	-3.4%
All other balances	40,262,264	19,895,379	19,895,379	19,895,379	-	0.0%
Ending Fund Balance	\$ 78,141,483	\$ 60,687,216	\$ 59,233,702	\$ 57,884,190	\$ (1,349,512)	-2.3%
<u>Expenditures by Division</u>						
1201 - Purchase of Power	\$ 54,627,827	\$ 78,104,851	\$ 67,555,801	\$ 68,643,816	\$ 1,088,015	1.6%
1202 - Beaches Energy Administration	10,217,443	9,247,810	10,036,224	10,752,995	716,771	7.1%
1203 - Engineering	1,052,273	1,184,447	1,926,375	1,794,551	(131,824)	-6.8%
1204 - Relay & Substations	1,183,826	2,054,439	3,900,419	3,724,065	(176,354)	-4.5%
1205 - Construction & Maintenance	3,720,069	3,693,955	4,600,475	5,609,577	1,009,102	21.9%
1207 - Capital Improvements	3,296,127	4,280,938	4,314,000	3,958,000	(356,000)	-8.3%
1212 - System Operations	1,924,062	1,945,961	2,013,564	2,511,868	498,304	24.7%
1229 - Transmission	671,134	293,608	1,521,000	1,472,000	(49,000)	-3.2%
1231 - Conservation & Renewables	371,000	477,049	528,203	497,189	(31,014)	-5.9%
1234 - Storeroom	227,249	253,154	-	-	-	0.0%
1237 - Care Fund	56,531	44,903	120,000	80,000	(40,000)	-33.3%
1239 - Regulatory Compliance	807,594	857,519	916,899	1,027,097	110,198	12.0%
Total Expenditures	\$ 78,155,134	\$ 102,438,633	\$ 97,432,960	\$ 100,071,158	\$ 2,638,198	2.7%

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

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 29,833,578	\$ 36,727,312	\$ 43,084,859	\$ 47,048,163	\$ 3,963,304	9.2%
All other balances	1,401,323	-	-	-	-	0.0%
Beginning Fund Balance	31,234,901	36,727,312	43,084,859	47,048,163	3,963,304	9.2%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	1,494,103	-	-	-	0.0%
Charges for Services	15,728,261	16,511,423	15,420,643	16,845,252	1,424,609	9.2%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	441,540	(880,556)	552,155	501,962	(50,193)	-9.1%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	16,169,801	17,124,970	15,972,798	17,347,214	1,374,416	8.6%
Other Financing Sources	-	151,014				
<u>Expenditures</u>						
Personal Services	3,207,421	3,267,093	3,639,524	4,120,025	480,501	13.2%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	3,603,192	3,941,966	4,595,170	4,868,371	273,201	5.9%
Capital Outlay	2,665,876	3,573,379	3,638,800	4,956,000	1,317,200	36.2%
Debt Service	883,650	-	-	-	-	0.0%
Grants to Others	14,900	10,000	10,000	10,000	-	0.0%
Transfers	126,000	126,000	126,000	126,000	-	0.0%
Total Expenditures	10,501,039	10,918,437	12,009,494	14,080,396	2,070,902	17.2%
Other Financing Uses	176,351					
Change in Fund Balance	5,492,411	6,357,547	3,963,304	3,266,818	(696,486)	-17.57%
Unrestricted/unassigned	36,727,312	43,084,859	47,048,163	50,314,981	3,266,818	6.9%
All other balances	-	-	-	-	-	0.0%
Ending Fund Balance	\$ 36,727,312	\$ 43,084,859	\$ 47,048,163	\$ 50,314,981	\$ 3,266,818	6.9%
<u>Expenditures by Division</u>						
0704 - Public Works Administration	\$ 2,678,445	\$ 1,918,446	\$ 2,180,618	\$ 2,282,701	\$ 102,083	4.7%
0705 - Water Plant	1,969,810	1,648,171	1,570,805	1,977,520	406,715	25.9%
0706 - Pollution Control Plant	3,841,497	3,299,397	3,870,474	3,934,985	64,511	1.7%
0707 - Distribution & Collection	1,995,523	1,993,254	2,887,597	5,205,190	2,317,593	80.3%
0710 - Water Capital Projects	15,765	2,059,169	1,500,000	680,000	(820,000)	-54.7%
Total Expenditures	\$ 10,501,039	\$ 10,918,437	\$ 12,009,494	\$ 14,080,396	\$ 2,070,902	17.2%

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

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	9,448,951	10,894,569	25,033,043	20,643,887	(4,389,156)	-17.5%
Beginning Fund Balance	9,448,951	10,894,569	25,033,043	20,643,887	(4,389,156)	-17.5%
<u>Revenues</u>						
Taxes	2,900,130	3,648,038	3,024,000	3,773,390	749,390	24.8%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	249,296	798,652	142,000	142,000	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	69,969	84,608	71,000	67,000	(4,000)	-5.6%
Interest & other	17,290	(296,131)	33,530	63,983	30,453	90.8%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	3,236,685	4,235,167	3,270,530	4,046,373	775,843	23.7%
Other Financing Sources	11,698,199					
<u>Expenditures</u>						
Personal Services	28,236	45,281	63,103	71,594	8,491	13.5%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	869,654	293,877	1,385,433	1,347,547	(37,886)	-2.7%
Capital Outlay	300,774	917,367	5,697,150	922,225	(4,774,925)	-83.8%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	24,000	-	72,000	72,000	0.0%
Transfers	514,366	514,366	514,000	514,000	-	0.0%
Total Expenditures	1,713,030	1,794,891	7,659,686	2,927,366	(4,732,320)	-61.8%
Other Financing Uses	78,037					
Change in Fund Balance	1,445,618	14,138,475	(4,389,156)	1,119,007	5,508,163	-125.49%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	10,894,569	25,033,043	20,643,887	21,762,894	1,119,007	5.4%
Ending Fund Balance	\$ 10,894,569	\$ 25,033,043	\$ 20,643,887	\$ 21,762,894	\$ 1,119,007	5.4%
<u>Expenditures by Department</u>						
00 - Non-Departmental	\$ 741,517	\$ 495,456	\$ 1,660,150	\$ 1,187,725	\$ (472,425)	-28.5%
06 - Parks and Recreation	233,743	332,090	601,334	774,037	172,703	28.7%
07 - Public Works	506,113	732,709	5,248,103	828,594	(4,419,509)	-84.2%
09 - Police	231,658	234,636	150,099	137,010	(13,089)	-8.7%
Total Expenditures	\$ 1,713,030	\$ 1,794,891	\$ 7,659,686	\$ 2,927,366	\$ (4,732,320)	-61.8%
<u>Expenditures by Fund:</u>						
130 - Convention Development	\$ 91,365	\$ 189,712	\$ 456,334	\$ 629,037	\$ 172,703	37.8%
140 - Court Cost Training	4,403	5,760	8,100	8,100	-	0.0%
150 - Local Option Gas Tax	506,113	484,752	748,103	756,594	8,491	1.1%
151 - Infrastructure Surtax	621,690	244,926	877,000	879,500	2,500	0.3%
160 - Community Dev. Blk Grt (CDBG)	142,366	142,366	142,000	142,000	-	0.0%
162 - Radio Communication	114,714	162,330	113,189	100,100	(13,089)	-11.6%
186 - J.A.G. Grant	106,930	52,823	-	-	-	0.0%
190 - American Rescue Plan Act	-	247,957	4,500,000	72,000	(4,428,000)	-98.4%
195 - Tree Protection	12	12	3,000	3,000	-	0.0%
317 - Infrastructure Capital Project	119,827	250,530	783,150	308,225	(474,925)	-60.6%
630 - Law Enforcement Trust Fund	5,070	8,125	8,030	8,030	-	0.0%
631 - Equitable Sharing Trust Fund	541	5,599	20,780	20,780	-	0.0%
Total Expenditures	\$ 1,713,030	\$ 1,794,891	\$ 7,659,686	\$ 2,927,366	\$ (4,732,320)	-61.8%

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

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 16,370,617	\$ 17,863,950	\$ 18,616,157	\$ 15,330,647	\$ (3,285,510)	-17.6%
All other balances	-	-	56,575	-	(56,575)	-100.0%
Beginning Fund Balance	16,370,617	17,863,950	18,672,732	15,330,647	(3,342,085)	-17.9%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	1,080	9,410	-	-	-	0.0%
Charges for Services	9,881,454	11,194,391	10,237,509	13,112,270	2,874,761	28.1%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	840,360	525,971	845,024	893,173	48,149	5.7%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	10,722,894	11,729,772	11,082,533	14,005,443	2,922,910	26.4%
Other Financing Sources	4,906					
<u>Expenditures</u>						
Personal Services	1,629,299	1,625,839	2,083,602	2,332,871	249,269	12.0%
Operating-Energy	891,666	1,691,149	1,136,634	1,132,515	(4,119)	-0.4%
Operating-All Other	5,617,825	5,806,172	7,169,728	10,322,608	3,152,880	44.0%
Capital Outlay	573,373	1,051,381	3,667,308	3,855,500	188,192	5.1%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	522,304	359,648	367,346	373,688	6,342	1.7%
Total Expenditures	9,234,467	10,534,189	14,424,618	18,017,182	3,592,564	24.9%
Other Financing Uses		386,801				
Change in Fund Balance	1,493,333	808,782	(3,342,085)	(4,011,739)	(669,654)	20.04%
Unrestricted/unassigned	17,863,950	18,616,157	15,330,647	11,318,908	(4,011,739)	-26.2%
All other balances	-	56,575	-	-	-	0.0%
Ending Fund Balance	\$ 17,863,950	\$ 18,672,732	\$ 15,330,647	\$ 11,318,908	\$ (4,011,739)	-26.2%
<u>Expenditures by Department</u>						
03 - Finance Property	\$ 541,403	\$ 563,086	\$ 927,137	\$ 1,019,220	\$ 92,083	9.9%
06 - Parks and Recreation	2,364,970	2,392,309	2,838,334	3,016,134	177,800	6.3%
07 - Public Works	4,636,181	4,944,229	8,622,004	11,846,615	3,224,611	37.4%
12 - Beaches Energy Services	1,691,914	2,634,565	2,037,143	2,135,213	98,070	4.8%
Total Expenditures	\$ 9,234,467	\$ 10,534,189	\$ 14,424,618	\$ 18,017,182	\$ 3,592,564	24.9%
<u>Expenditures by Fund:</u>						
411 - Natural Gas	\$ 1,691,914	\$ 2,634,565	\$ 2,037,143	\$ 2,135,213	\$ 98,070	4.8%
423 - Stormwater Utility	994,610	1,131,095	4,202,278	4,494,648	292,370	7.0%
430 - Sanitation	3,641,570	3,813,134	4,419,726	7,351,967	2,932,241	66.3%
440 - Golf Course	2,364,970	2,392,309	2,838,334	3,016,134	177,800	6.3%
460 - Leased Facilities	541,403	563,086	927,137	1,019,220	92,083	9.9%
Total Expenditures	\$ 9,234,467	\$ 10,534,189	\$ 14,424,618	\$ 18,017,182	\$ 3,592,564	24.9%

All Internal Service Funds
Combined Summary of Revenues and Expenditures

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 5,991,983	\$ 6,070,860	\$ 6,518,589	\$ 6,518,589	\$ -	0.0%
All other balances	-	-	-	-	-	0.0%
Beginning Fund Balance	5,991,983	6,070,860	6,518,589	6,518,589	-	0.0%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	12,270,455	13,002,831	15,749,360	17,948,519	2,199,159	14.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	43,601	5,901	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	12,314,056	13,008,732	15,749,360	17,948,519	2,199,159	14.0%
<u>Other Financing Sources</u>						
<u>Expenditures</u>						
Personal Services	4,590,053	4,986,622	6,432,169	7,318,192	886,023	13.8%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,347,494	7,501,698	9,247,191	10,496,327	1,249,136	13.5%
Capital Outlay	195,155	-	-	64,000	64,000	0.0%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	70,000	70,000	70,000	70,000	-	0.0%
Total Expenditures	12,202,703	12,558,320	15,749,360	17,948,519	2,199,159	14.0%
Other Financing Uses	32,476	2,683				
Change in Fund Balance	78,877	447,729	-	-	-	0.0%
Unrestricted/unassigned	6,070,860	6,518,589	6,518,589	6,518,589	-	0.0%
All other balances	-	-	-	-	-	0.0%
Ending Fund Balance	\$ 6,070,860	\$ 6,518,589	\$ 6,518,589	\$ 6,518,589	\$ -	0.0%
<u>Expenditures by Department</u>						
01 - Executive	\$ 701,461	\$ 718,999	\$ 758,628	\$ 834,422	\$ 75,794	10.0%
02 - Finance	4,822,330	5,098,141	6,484,002	7,269,057	785,055	12.1%
12 - Beaches Energy Services	855,837	833,191	902,467	1,017,112	114,645	12.7%
13 - Human Resources	4,752,301	4,607,345	5,571,793	6,580,001	1,008,208	18.1%
17 - Information Services	1,070,774	1,300,645	2,032,470	2,247,927	215,457	10.6%
Total Expenditures	\$ 12,202,703	\$ 12,558,320	\$ 15,749,360	\$ 17,948,519	\$ 2,199,159	14.0%
<u>Expenditures by Fund:</u>						
501 - City Manager	\$ 701,461	\$ 718,999	\$ 758,628	\$ 834,422	\$ 75,794	10.0%
511 - Finance	3,886,588	4,098,087	5,440,948	6,093,602	652,654	12.0%
513 - Information Svcs	1,070,774	1,300,645	2,032,470	2,247,927	215,457	10.6%
514 - Human Resources	603,100	718,554	830,851	899,023	68,172	8.2%
521 - Fleet Maintenance	643,287	700,894	661,566	695,068	33,502	5.1%
541 - Meter Service	855,837	833,191	902,467	1,017,112	114,645	12.7%
550 - Operations Facilities	292,455	299,160	381,488	480,387	98,899	25.9%
551 - Insurance-General Liability	862,837	995,779	1,045,471	1,302,889	257,418	24.6%
552 - Insurance-Workers Compensation	632,261	290,200	594,471	564,089	(30,382)	-5.1%
553 - Insurance-Health	2,654,104	2,602,812	3,101,000	3,814,000	713,000	23.0%
Total Expenditures	\$ 12,202,703	\$ 12,558,320	\$ 15,749,360	\$ 17,948,519	\$ 2,199,159	14.0%

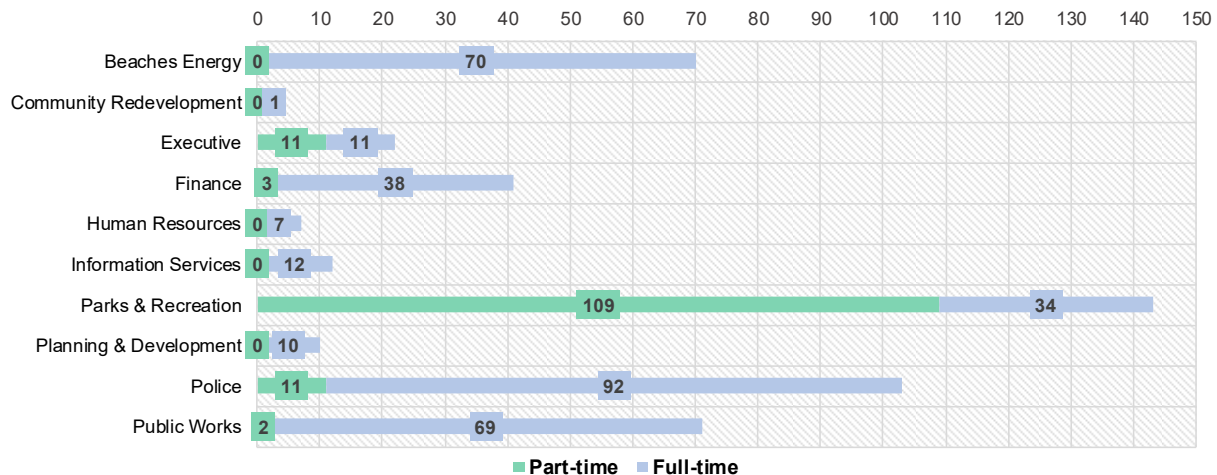
All Pension Funds
Combined Summary of Revenues and Expenditures

	Actual 2021	Actual 2022	Original Budget 2023	Proposed Budget 2024	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	102,342,360	120,000,936	98,660,518	104,553,091	5,892,573	6.0%
Beginning Fund Balance	102,342,360	120,000,936	98,660,518	104,553,091	5,892,573	6.0%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	25,377,705	(12,822,167)	14,477,395	13,396,570	(1,080,825)	-7.5%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	25,377,705	(12,822,167)	14,477,395	13,396,570	(1,080,825)	-7.5%
Other Financing Sources	291,568					
<u>Expenditures</u>						
Personal Services	52,176	62,588	68,192	78,977	10,785	15.8%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,958,521	8,169,143	8,516,630	8,615,828	99,198	1.2%
Capital Outlay	-	-	-	-	-	0.0%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	8,010,697	8,231,730	8,584,822	8,694,805	109,983	1.3%
Other Financing Uses	286,521					
Change in Fund Balance	17,658,576	(21,340,418)	5,892,573	4,701,765	(1,190,808)	-20.21%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	120,000,936	98,660,518	104,553,091	109,254,856	4,701,765	4.5%
Ending Fund Balance	\$ 120,000,936	\$ 98,660,518	\$ 104,553,091	\$ 109,254,856	\$ 4,701,765	4.5%
<u>Expenditures by Department</u>						
13 - Human Resources	8,010,697	8,231,730	8,584,822	8,694,805	109,983	1.3%
Total Expenditures	\$ 8,010,697	\$ 8,231,730	\$ 8,584,822	\$ 8,694,805	\$ 109,983	1.3%
<u>Expenditures by Fund:</u>						
611 - General Employee Pension	\$ 5,643,289	\$ 5,482,108	\$ 5,629,986	\$ 5,731,211	\$ 101,225	1.8%
612 - Police Officer Pension	1,419,834	1,805,497	1,877,476	1,881,320	3,844	0.2%
613 - Firefighters Pension	947,575	944,125	1,077,360	1,082,274	4,914	0.5%
Total Expenditures	\$ 8,010,697	\$ 8,231,730	\$ 8,584,822	\$ 8,694,805	\$ 109,983	1.3%

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

	Actual 2021	Actual 2022	Actual 2023	Budget 2024			FTEs	Payroll Budget
				Part time	Full time	Total		
Beaches Energy								
Administration	4	4	4	-	4	4	4.0	\$ 552,113
Engineering	8	8	6	-	6	6	6.0	951,351
Relay & Substations	7	7	7	-	7	7	7.0	890,032
Construct. & Maint.	30	31	31	-	31	31	31.0	3,628,327
System Operations	11	10	10	-	10	10	10.0	1,456,448
Conservation & Renewables	-	-	-	-	-	-	1.0	83,789
Regulatory Compliance	1	1	1	-	1	1	1.0	183,897
Meter Services	11	11	11	-	12	12	12.0	812,073
	72	72	70	-	71	71	72.0	8,558,030
Community Redevelopment	1	1	1	-	1	1	2.8	367,441
Executive								
City Council	7	7	7	7	-	7	-	129,133
City Manager	4	4	4	-	4	4	4.0	745,651
City Attorney	2	2	2	-	2	2	2.0	356,552
City Clerk	4	5	5	1	4	5	4.5	396,108
Fire Marshal	2	4	4	3	1	4	1.6	214,626
Fire / Rescue, Safety Services	-	-	-	-	-	-	-	707,653
	19	22	22	11	11	22	12	2,549,723
Finance								
Accounting	10	10	10	1	9	10	9.5	1,152,359
Customer Care	19	21	21	1	19	20	18.6	1,433,648
Business Analysis	2	-	-	-	-	-	-	0
Purchasing Admin.	3	3	4	-	4	4	4.0	492,110
Building Maintenance	2	2	2	-	2	2	2.0	207,077
Lease Facilities (Tech.)	-	-	-	-	-	-	1.6	103,462
Property	1	1	1	-	1	1	1.0	74,270
Storeroom	3	3	3	-	3	3	3.0	234,400
	40	40	41	2	38	40	39.7	3,697,326
Human Resources								
Personnel Administration	6	6	7	-	7	7	6.1	613,305
Insurance	-	-	-	-	-	-	0.3	24,178
Pension Administration	-	-	-	-	-	-	0.6	78,977
	6	6	7	-	7	7	7.0	716,460
Information Services	6	9	12	-	12	12	11.8	1,736,198

Employees by Department



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

	Actual 2021	Actual 2022	Actual 2023	Budget 2024			FTEs	Payroll Budget
				Part time	Full time	Total		
Parks and Recreation								
Administration	5	4	4	-	4	4	3.0	372,674
Ocean Rescue	87	87	89	84	5	89	20.1	1,094,733
Grounds Maintenance	9	9	9	-	9	9	8.3	723,533
Cemetery Maintenance	-	-	-	-	-	-	1.2	92,878
Tennis	5	5	5	4	1	5	2.0	111,454
Carver Center	3	3	3	1	2	3	2.5	176,191
Special Events	1	1	1	-	1	1	1.0	69,690
Golf Course	30	30	32	20	12	32	21.8	1,434,884
	140	139	143	109	34	143	59.9	4,076,037
Planning & Development								
Planning and Development	3	3	3	-	4	4	3.7	383,349
Building Inspection	6	6	6	-	6	6	6.0	601,987
Code Enforcement	1	1	1	-	1	1	1.2	119,392
	10	10	10	-	11	11	10.9	1,104,728
Police								
Administration	4	4	4	-	4	4	4.0	692,712
Records	4	4	4	-	4	4	4.0	245,996
Investigations	14	14	14	-	14	14	14.0	1,824,968
Patrol	40	40	40	-	40	40	40.0	4,492,721
Communications	11	11	11	-	11	11	11.0	1,024,755
Services	17	17	17	10	7	17	10.2	794,586
Part-time Officers	-	-	-	-	-	-	1.6	94,450
Parking	1	1	1	-	1	1	2.2	134,380
Volunteer Programs	1	1	1	1	-	1	0.5	24,639
Downtown Policing	11	11	11	-	11	11	11.0	1,231,553
Law Enforcement Trust Fund	-	-	-	-	-	-	-	0
	103	103	103	11	92	103	98.5	10,560,760
Public Works								
Administration	8	9	9	1	8	9	2.2	255,880
Water Plant	13	13	13	-	13	13	13.4	1,200,520
Pollution Control Plant	16	15	15	-	15	15	15.4	1,420,985
Distribution and Collection	14	15	15	-	15	15	15.8	1,242,640
Street Maintenance	15	15	15	-	15	15	13.4	1,181,116
Stormwater	-	-	-	-	-	-	3.2	331,839
Sanitation	3	3	3	-	3	3	4.6	462,686
Local Option Gas Tax	1	1	1	1	-	1	0.8	71,594
	70	71	71	2	69	71	68.8	6,167,260
Total Authorized Positions	467	473	480	135	346	481	383.5	\$ 39,533,963

Total Authorized Positions FY2023

136	344	480
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Add 1 Planner

1 1

Add 1 Meter Reader

1 1

Add 1 FT Accountant and eliminate 1 PT Office Assistant

(1) 1 -

Eliminate Conservation Specialist position (overhire from FY2020)

(1) (1)

Total Authorized Positions FY2024

135	346	481
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Denotes divisions operating in the General Fund

**Capital Outlay Detail by Department
Fiscal year 2024**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Grand Total
Beaches Energy Services					
Relay / Substations					
230KV AND 138KV Circuit Breaker Upgds	140,000				140,000
Substation 26KV Breaker & Relay Upgds	479,527				479,527
Substation Backup Generators		210,000			210,000
Substation Capacitor Bank Upgds	120,000				120,000
Substation Physical Security	10,000				10,000
Transformer & Bus Diff. Prot. Relay Upgds	828,478				828,478
Transmission Line Prot. Relay Upgds	257,478				257,478
Vehicle Replacement			350,000		350,000
System Operations					
Outage Management System	445,000				445,000
Renovations at System Ops Bldg.	25,000				25,000
Video Surveillance Systems Update		248,820			248,820
Transmission					
Transmission Line Hardware R & R	1,204,000				1,204,000
Construction & Maintenance					
Vehicle Replacement			620,000		620,000
Electric Capital Projects					
Infrastructure to Support Growth & Maint.	1,779,000				1,779,000
Major Replacement Projects	2,179,000				2,179,000
Engineering					
BES/CITY Communication Infrastructure	473,000				473,000
Regulatory Compliance					
Regulatory Cyber & Physical Security	106,000				106,000
Total Electric Fund	8,046,483	458,820	970,000	-	9,475,303
Natural Gas Fund					
Natural Gas Distribution System	165,000				165,000
Total Beaches Energy Services	\$ 8,211,483	\$ 458,820	\$ 970,000	\$ -	\$ 9,640,303
Community Redevelopment Agency					
Communications					
Radio Replacement Prgm		16,170			16,170
Downtown Redevelopment					
Downtown Action Plan	6,258,000				6,258,000
Downtown Cape Vehicles & Equipment			188,000		188,000
Downtown Park Infrastructure Imp.	600,000				600,000
Downtown Road & Associated Infrastructure	2,697,775				2,697,775
Tasers and Vests for Police Officers		15,000			15,000
Southend Redevelopment					
Southend Road & Associated Infrastructure Imp.	250,000				250,000
Southend South Beach Park Infrastructure Imp.	1,900,000				1,900,000
Total Community Redevelopment Agency	\$ 11,705,775	\$ 31,170	\$ 188,000	\$ -	\$ 11,924,945
Executive & Legislative					
General Fund					
Council Chambers Audio Visual		150,000			150,000
Fire Marshal - Vehicle Replacement			55,000		55,000
1/2 cent Sales Surtax Fund (Better Jacksonville Beach)					
Pavement - New Sidewalks	70,000				70,000
Penman Rd Commercial Area Infrastructure Imp.	50,000				50,000
General Capital Projects					
Citywide Gateway Signage	65,000				65,000
Vehicle Replacement			152,000		152,000
Radio Replacement Prgm		32,977			32,977
Records Mgmt. Software & CAD Replacement	100,000				100,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str S	337,000				337,000
Major Bldg. Renovations - Space Needs	300,000				300,000
Major Building System Replacements	736,000				736,000
Parks & Playgrounds Facilities Repair & Maint.	620,000				620,000
Annual Computer Replacement Plan				120,000	120,000
Enterprise Resource Planning Sys - PH II	1,000,000				1,000,000
Information Systems Master Plan		129,000			129,000
Time Clock Replacement Program		15,000			15,000
Stormwater Collection & Treatment Sys	2,500,000				2,500,000
Streets Heavy Machine Equip. Replacement		242,000			242,000
1/2-cent Infrastructure Surtax Bond Proceeds (BJB)					
Road and Associated Infrastructure Imp.	302,225				302,225
Total Executive & Legislative	\$ 6,080,225	\$ 568,977	\$ 207,000	\$ 120,000	\$ 6,976,202

**Capital Outlay Detail by Department
Fiscal year 2024**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Grand Total
Finance					
Vehicle Replacement			64,000		64,000
Total Finance	\$ -	\$ -	\$ 64,000	\$ -	\$ 64,000
Parks & Recreation					
Golf Course					
Golf Course Maintenance & Improvements	175,000				175,000
Heavy Equipment Replacement		7,500			7,500
Grounds Maintenance					
Heavy Equipment Replacement		31,000			31,000
Urban Trails Project	500,000				500,000
Vehicle Replacement			80,000		80,000
Ocean Rescue					
Vehicle Off Road		25,000			25,000
Total Parks & Recreation	\$ 675,000	\$ 63,500	\$ 80,000	\$ -	\$ 818,500
Planning & Development					
Computer Equipment for Online Permitting				20,000	20,000
Total Planning & Development	\$ -	\$ -	\$ -	\$ 20,000	\$ 20,000
Police					
Police Equipment Exceeding \$1K (Tasers, Vests)		20,000			20,000
Total Police	\$ -	\$ 20,000	\$ -	\$ -	\$ 20,000
Public Works					
Streets					
Vehicle & Heavy Equip. Replacement			45,000		45,000
Total General Fund Streets	\$ -	\$ -	\$ 45,000	\$ -	\$ 45,000
Administration					
PW Asset Mgmt. Software Solution		300,000			300,000
Capital Projects					
Video Surveillance Sys Update - Water		190,000			190,000
Distribution & Collection					
Vehicle & Heavy Equipment Replacement			90,000		90,000
Penman Rd Commercial Area Infrastructure Imp.	190,000				190,000
Water Dist. & Sanitary Sewer Collection Sys Imp.	2,350,000				2,350,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str S	760,000				760,000
Pollution Control Plant					
Sanitary Sewer Lift Station Rehab	426,000				426,000
Wastewater Treatment Facility Imp.	250,000	140,000			390,000
Water Plant					
Vehicle & Heavy Equipment Replacement			45,000		45,000
Water Plant Improvement	215,000				215,000
Total Water Fund	\$ 4,191,000	\$ 630,000	\$ 135,000	\$ -	\$ 4,956,000
Stormwater					
Stormwater Collection & Treatment Sys Imp.	3,030,000	50,000			3,080,000
Video Surveillance Sys Update - Stormwater		30,000			30,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str S	368,000				368,000
Total Stormwater	\$ 3,398,000	\$ 80,000	\$ -	\$ -	\$ 3,478,000
Sanitation					
Video Surveillance Sys Update - Sanitation		30,000			30,000
Total Sanitation	\$ -	\$ 30,000	\$ -	\$ -	\$ 30,000
Total Public Works	\$ 7,589,000	\$ 740,000	\$ 180,000	\$ -	\$ 8,509,000
Total Projects Funded:	\$ 34,261,483	\$1,882,467	\$1,689,000	\$ 140,000	\$ 37,972,950

Details can be found in the Capital Improvement Program except for the items in blue.

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.

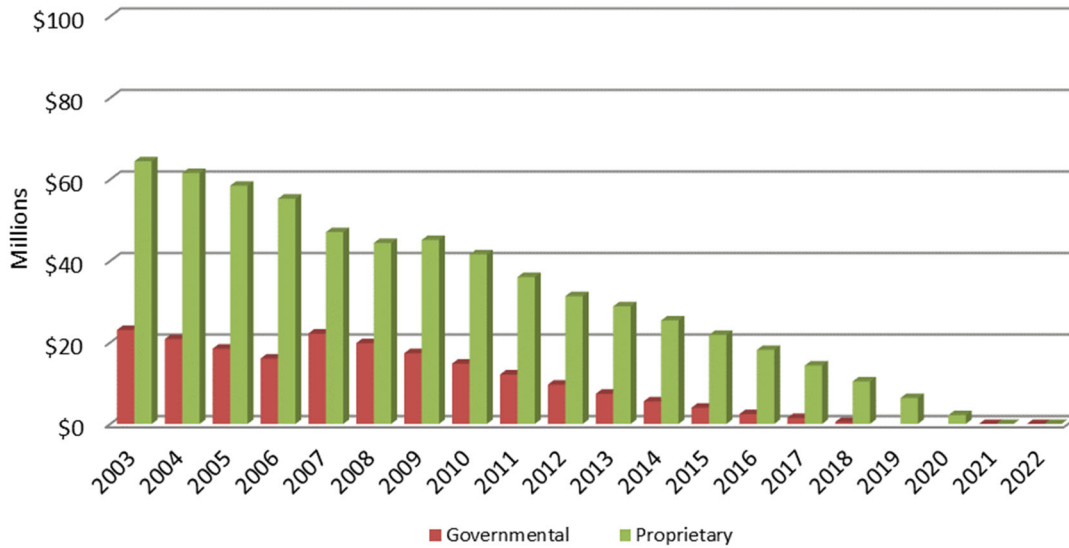
***Debt Limit
Requirement***

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.

	2019	2020	2021	2022	2023	2024
Principal paid	4,550,000	4,210,000	2,150,000	0	0	0
Interest paid	304,927	128,900	43,000	0	0	0
Outstanding Debt	6,360,000	2,150,000	0	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	2024 Budget
General	Transfers from operating funds; grants; interest	Major repairs and replacements	\$6,711,085
½ Cent Infrastructure Surtax	Receipts from 1/2-Cent Infrastructure Surtax	Governed by interlocal agreement; pays for projects to improve public facilities, roads, infrastructure, environment, quality of life and economic development	\$879,500
½ Cent Infrastructure Surtax Bond Proceeds	Bond proceeds; interest	Governed by interlocal agreement; pays for projects to improve public facilities, roads, infrastructure, environment, quality of life and economic development	\$308,225
			\$7,898,810

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 To/From - FY2024		To:			TOTAL
From:		General Fund	General Capital Projects	Beaches Energy	
General Fund					
Street maintenance heavy equipment reserve	\$ -	\$ 200,000	\$ -		
Citywide sidewalk maintenance and construction		200,000			
Dune walkover replacement		200,000			
Parks maintenance and heavy equipment reserve		200,000			
Radio system replacements		200,000			
Major building systems replacements		300,000			
Police vehicle reserve		400,000			
Partial funding for ERP project		200,000			
IT major equipment replacements		500,000			
Building renovations resulting from space needs analysis		300,000			
Police records management system replacement		500,000			
City-Wide gateway signage		200,000			
					\$ 3,400,000
Local Option Gas Tax					
Partial funding for street maintenance	372,000				372,000
Community Development Block Grant					
Partial funding for Carver Center	142,000				142,000
Beaches Energy Services					
Return on investment	3,586,382				3,586,382
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	121,591				121,591
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
TOTAL	\$4,221,973	\$3,869,000	\$162,097		\$8,253,070



Capital Improvement Plan: FY2024-2028

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: FY2024-2028

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 177
Administration & Finance	Page 178
Beaches Energy Services	Page 187
Community Redevelopment Agency	Page 214
Information Services	Page 224
Parks & Recreation	Page 230
Police	Page 238
Public Works	Page 244

Capital Improvement Plan: FY2024-2028

CIP Summary, All Departments

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
001 - General Fund	386,000	283,000	220,000	200,000	140,000	1,229,000
130 - Convention Development	500,000	500,000	500,000	500,000	500,000	2,500,000
150 - Local Option Gas Tax	310,000	310,000	310,000	310,000	310,000	1,550,000
151 - Infrastructure Surtax	870,000	7,570,000	820,000	820,000	820,000	10,900,000
181 - Downtown Tax Increment	9,743,775	2,631,000	5,400,000	6,337,450	520,000	24,632,225
181 - General Capital Projects	16,170	16,656	11,437	13,171	13,566	71,000
182 - Southend Tax Increment	2,150,000	500,000	11,000,000	1,584,000	4,136,000	19,370,000
315 - General Capital Projects	4,746,085	4,356,752	2,778,094	3,389,339	2,531,466	17,801,736
315 - Stormwater Utility	2,000,000					2,000,000
317 - Infrastructure Capital Projects	302,225			1,122,550		1,424,775
410 - Electric Utility	10,332,584	12,184,950	9,640,333	11,353,190	13,596,221	57,107,278
411 - Natural Gas	165,000	170,000	176,000	181,000	186,000	878,000
420 - General Capital Projects	300,000					300,000
420 - Water & Sewer Utility	5,044,885	4,194,301	4,809,730	4,729,241	4,891,878	23,670,035
423 - Stormwater Utility	3,773,000	1,745,000	1,585,000	709,462	2,622,077	10,434,539
430 - Sanitation	30,000	345,000				375,000
440 - Golf Course	182,500	200,000	235,000	101,000	50,000	768,500
541 - Meter Service		41,000	41,000	145,000	104,000	331,000
550 - Operations Facilities	64,000					64,000
Grand Total	40,916,224	35,047,659	37,526,594	31,495,403	30,421,208	175,407,088

Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Administration & Finance	1,756,000	1,421,000	1,350,000	1,299,000	1,042,000	6,868,000
Beaches Energy Services	10,480,303	12,378,150	9,839,000	11,653,000	13,862,372	58,212,825
Community Redevelopment Agency	12,196,000	9,631,000	16,400,000	9,358,462	6,883,077	54,468,539
Information Services	1,264,000	1,306,000	131,000	785,000	446,000	3,932,000
Parks & Recreation	1,438,500	950,000	1,265,000	796,000	815,000	5,264,500
Police	343,421	1,453,509	666,594	485,941	567,759	3,517,224
Public Works	13,438,000	7,908,000	7,875,000	7,118,000	6,805,000	43,144,000
Grand Total	40,916,224	35,047,659	37,526,594	31,495,403	30,421,208	175,407,088

Capital Improvement Plan: FY2024-2028

Administration and Finance

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
001 - General Fund	205,000	35,000	55,000			295,000
315 - General Capital Projects	1,487,000	1,386,000	1,295,000	1,299,000	1,042,000	6,509,000
550 - Operations Facilities	64,000					64,000
Grand Total	1,756,000	1,421,000	1,350,000	1,299,000	1,042,000	6,868,000

Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	Total
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Administration

Citywide Gateway Signage	65,000	100,000	100,000	100,000	50,000	415,000
Council Chambers Audio Visual	150,000					150,000
Administration Total	215,000	100,000	100,000	100,000	50,000	565,000

Fire Marshal

Vehicle Replacement	55,000		55,000			110,000
Fire Marshal Total	55,000		55,000			110,000

Planning & Development

Vehicle Replacement		35,000				35,000
Planning & Development Total		35,000				35,000

Finance - Property & Procurement

Vehicle Replacement	64,000					64,000
Major Building System Replacements	736,000	686,000	595,000	599,000	392,000	3,008,000
Major Building System Replacements (Non-Capital)	386,000	50,000	50,000	50,000	50,000	586,000
Major Building Renovations - Space Needs	300,000	550,000	550,000	550,000	550,000	2,500,000
Finance - Property & Procurement Total	1,486,000	1,286,000	1,195,000	1,199,000	992,000	6,158,000
Grand Total	1,756,000	1,421,000	1,350,000	1,299,000	1,042,000	6,868,000

Capital Improvement Plan: FY2024-2028

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.

Admin/Fire Marshal: 2 vehicles

Finance: 4 vehicles

Planning: 4 vehicles

Funding Sources: General Fund and Operations and Maintenance Fund

Department Division	Veh #	Year	Description	FY2024	FY2025	FY2026	FY2027	FY2028
Planning Code Enforcement	405	2015	Jeep Patriot		\$35,000			
Administration Fire Marshal	709	2011	Chevy Tahoe 4x4 ¹	\$55,000				
Administration Fire Marshal	716	2016	Ford F150 pickup 4x4			\$55,000		
Finance Property and Procurement	312	2007	Ford F150 RC 4X2 ²	\$64,000				
			Total	\$119,000	\$35,000	\$55,000		

Re-budgeted from FY2023¹ and FY2022² due to vehicle availability and price increases.

Vehicle Replacement Summary by Funding Source:

Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$55,000	\$35,000	\$55,000			\$145,000
Operations and Maintenance Fund	\$64,000					\$64,000
Total	\$119,000	\$35,000	\$55,000			\$209,000

Capital Improvement Plan: FY2024-2028

Project Title: City-Wide Gateway Signage

Department/Division: Administration/City Manager

Strategic Plan Priorities, Goals and Objectives: Develop a Branding Strategy and Implementation Plan (P1.G1.O1.)

Project Description and Reason Necessary:

The City's new logo and brand standards were approved on January 17, 2023 by City Council (Resolution 2131-2023). City Administration is responsible for implementing a cohesive communications, marketing and branding strategy for the City in accordance with that Resolution. One significant piece to promoting the City brand is the addition of City-wide gateway signage to ensure that all residents, businesses and visitors feel connected to the City's vision of a vibrant, coastal community. Construction of new signage, and modification or removal of existing signage, will require input from City Council on sign purpose, content and design (colors, themes, etc.), and construction schedule.

The gateway sign locations identified are:

- Beach Blvd at Adventure Landing (new construction)
- Beach Blvd at Penman Road (existing/modification)
- A1A at 19th Ave South (existing with civic groups/modification)
- A1A at the Duval County line (median/FDOT property)
- A1A at Seagate (median/FDOT property)

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

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Design Fees for all gateway signage	\$65,000					\$65,000
Sign at Beach Blvd and Adventure Landing (construction)		\$100,000				\$100,000
Sign at Beach Blvd and Penman Road (construction/modification)			\$100,000			\$100,000
Sign at A1A and 19th Ave South (construction/ modification)				\$100,000		\$100,000
Median signs at County Line and Seagate (replacement)					\$50,000	\$50,000
Total	\$65,000	\$100,000	\$100,000	\$100,000	\$50,000	\$415,000

Capital Improvement Plan: FY2024-2028

Project Title: City Council Chambers Audio/Visual System Upgrade

Department/Division: Administration/City Manager

Strategic Plan Priorities, Goals and Objectives: Develop a communications and marketing strategy to connect with our citizens and customers. (P4. G3. O1.)

Project Description and Reason Necessary:

The City is responsible for ensuring fair and equal access to all publicly noticed meetings as part of the marketing strategy to connect with our citizens and customers. That access includes live-stream videos and audio files to be made available for scheduled meetings, briefings, and workshops by all City boards. The current audio/visual equipment is outdated which limits the ability to appropriately provide access. These funds will be utilized to purchase a more modern system which will be one of our most prominent tools for communicating with the community.

Funding Source: General Fund

	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Audio/Visual System Upgrade	\$150,000					\$150,000
TOTAL	\$150,000					\$150,000

Capital Improvement Plan: FY2024-2028

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
18	Lifeguard Station	2 Oceanfront 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: FY2024-2028

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. The Lifeguard station is scheduled for FY2024.

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 \$25,000 for software (FY2025) plus \$350 per vehicle for additional diagnostic metrics which will be phased in over time (\$10,000/yr FY2026-FY2028).

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

Access Control Software and Lock Rekeying: Purchase Best Keystone web key and access control software (KS600), key cutter, combining equipment and key cabinet. Provide new-patented cores and keys for City Hall, Operations and Maintenance (O&M) and Police Department buildings (309 Cores). This effort will improve building security for persons and property through the control of keys issued, to assure appropriate access to work areas by employees in City of Jacksonville Beach buildings. The approximate cost is \$40,000. Re-budgeted from FY2022 to follow the Space Needs and Proximity card projects (FY2024).

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. Estimated cost is \$50,000 per year.

Capital Improvement Plan: FY2024-2028

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 (FY2028).

BUILDING IMPROVEMENT PROJECTS

Lifesaving Station Projects Resulting from Condition Assessment: When the City assumed ownership of the Lifesaving Station in 2023, a condition assessment was performed. As projects are identified and prioritized, they will be added to the capital improvement plan. FY2024 work will include building envelope and structural repairs at \$150,000.

O&M Generator 100 gallon day tank: In conjunction with the recently replaced 500kW diesel generator at O&M, the 100 gallon day tank needs replacing. The day tank functions as the immediate fuel source, receiving fuel from the 6,000 gallon above ground fuel tank. The cost for the UL 142 100 Gallon tank with Single pump System and controls is \$20,000 (FY2028).

City Hall 2nd Floor Hurricane Shutters: Over the years, the hurricane shutters on the second floor of City Hall are hard to roll down. The mechanical shutters were installed in 2007 and are increasingly difficult to operate. The cost to replace the 2nd floor shutters with motorized roll-down units is \$131,000 (FY2028).

Community Service Center Building Evaluation: A condition assessment will be performed by an Architectural and Design firm to determine tenant space utilization and future space needs. The consultant will provide, in consultation with appropriate City staff, a facility needs report for short and long-term tenant usage, a recommendation as to how best to utilize the property, and a building program addressing needs and deficiencies as applicable (FY2028).

BUILDING MAINTENANCE PROJECTS

Painting - Major Projects: In FY2024, the City plans to paint the O&M Facility, Police, City Hall, and the Parks and Recreation Building (\$336,000).

Painting - Interior and Exterior Wall Surfaces: The combined area of the interior and exterior wall surfaces of the listed buildings exceeds 200,000 square feet. The City intends to paint approximately 20,000 square feet each year (\$20,000/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 (\$30,000/year).

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

Capital Improvement Plan: FY2024-2028

General Capital Projects Fund – Building Maintenance Reserve Funding Progress:

	FY2024	FY2025	FY2026	FY2027	FY2028
Est. Balance, beginning of year	1,550,572	932,572	700,572	559,572	414,572
Deposits	504,000	504,000	504,000	504,000	504,000
Est. Available Balance	2,054,572	1,436,572	1,204,572	1,063,572	918,572
Major Building Systems					
HVAC Replacements	75,000	50,000	50,000	50,000	50,000
Fuel Master System		25,000	10,000	10,000	10,000
Building Envelope					
Roofing Repairs/Replacements	421,000	561,000	485,000	489,000	
Life Safety and ADA Compliance					
Access Control Software and Lock Rekeying*	40,000				
Physical Facility Security	50,000	50,000	50,000	50,000	50,000
Carver Center Cameras					81,000
Building Improvements					
Lifesaving Station Improvements	150,000				
City Hall 2 nd floor hurricane shutters					131,000
O&M Generator 100 gallon day tank					20,000
Community Service Center Building Evaluation					50,000
Subtotal Capital	\$736,000	\$686,000	\$595,000	\$599,000	\$392,000
Maintenance Projects					
Major Painting Projects – O&M, Police, City Hall, Parks & Recreation	336,000				
Minor Interior and Exterior Wall Surface Painting	20,000	20,000	20,000	20,000	20,000
Minor Electrical, HVAC, Painting, and Plumbing Repair Projects	30,000	30,000	30,000	30,000	30,000
Subtotal Operating	\$386,000	\$50,000	\$50,000	\$50,000	\$50,000
Est. Balance, end of year	\$932,572	\$700,572	\$559,572	\$414,572	\$476,572

*Project re-budgeted from FY2022 to coordinate with projects resulting from the space needs analysis.

Capital Improvement Plan: FY2024-2028

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 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 were \$7 million.

Planning surveys were updated in the fall of 2022 to incorporate any organizational changes that had occurred after the initial analysis. Revised space plans and a project phasing narrative were provided in order to update construction budget estimates. The updated construction estimates for the three locations are now \$10 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 developing prioritized, targeted improvements that will be brought to the City Council for approval in the future.

Funding for the project will be accumulated through budgeted or year-end 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.

	FY2024	FY2025	FY2026	FY2027	FY2028
Est. Balance, beginning of year	2,900,000	3,350,000	3,550,000	3,750,000	3,950,000
Deposits	750,000	750,000	750,000	750,000	750,000
Est. Available Balance	3,650,000	4,100,000	4,300,000	4,500,000	4,700,000
Design and Engineering Work	50,000	50,000	50,000	50,000	50,000
Construction	250,000	500,000	500,000	500,000	500,000
Est. Balance, end of year	\$3,350,000	\$3,550,000	\$3,750,000	\$3,950,000	\$4,150,000

Capital Improvement Plan: FY2024-2028

Beaches Energy Services

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
410 - Electric Utility	10,315,303	12,167,150	9,622,000	11,327,000	13,572,372	57,003,825
411 - Natural Gas	165,000	170,000	176,000	181,000	186,000	878,000
541 - Meter Service		41,000	41,000	145,000	104,000	331,000
Grand Total	10,480,303	12,378,150	9,839,000	11,653,000	13,862,372	58,212,825
Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Engineering						
Vehicle Replacement					41,000	41,000
Advanced Smart Grid Infrastructure			340,000	352,000	363,000	1,055,000
BES/CITY Communication Infrastructure	473,000	426,000	441,000	532,000	469,000	2,341,000
Engineering Total	473,000	426,000	781,000	884,000	873,000	3,437,000
Construction & Maintenance						
Vehicle Replacement	620,000	517,000	929,000		104,000	2,170,000
Heavy Equipment Replacement					147,635	147,635
Construction & Maintenance Total	620,000	517,000	929,000		251,635	2,317,635
Electric Capital Projects						
Infrastructure to Support Growth & Maint.	1,779,000	1,835,000	1,893,000	2,454,000	2,512,000	10,473,000
Major Replacement Projects	2,179,000	1,723,000	2,161,000	2,713,000	2,765,000	11,541,000
Electric Capital Projects Total	3,958,000	3,558,000	4,054,000	5,167,000	5,277,000	22,014,000
System Operations						
Outage Management System	445,000	412,000				857,000
Outage Management System (Non-Capital)	93,000	97,000	103,000	108,000	112,000	513,000
Renovations at System Ops. Bldg.	25,000	25,000	25,000	25,000	25,000	125,000
Video Surveillance Systems Update	248,820					248,820
System Operations Total	811,820	534,000	128,000	133,000	137,000	1,743,820
Relay / Substations						
Vehicle Replacement	350,000			156,000		506,000
Substation 26KV Breaker & Relay Upgds	479,527	571,000			1,200,000	2,250,527
Substation Capacitor Bank Upgds	120,000			270,000		390,000
Substation Battery Bank Replacements		126,000		67,000	69,000	262,000
Motor Switch Replacement		80,000	50,000	150,000	236,540	516,540
Butler Subst. Equip Storage & Parking					1,900,000	1,900,000
Substation Backup Generators	210,000	165,000	170,000	175,000		720,000
Transmission Line Prot. Relay Upgds	257,478		548,000		282,000	1,087,478
Transformer & Bus Diff. Prot. Relay Upgds	828,478	200,000	120,000	260,000	1,022,197	2,430,675
230KV AND 138KV Circuit Breaker Upgds	140,000	773,000	268,000			1,181,000
Substation Physical Security	10,000	1,437,150				1,447,150
Substation Transformers		1,659,000	386,000	1,809,000		3,854,000
Relay / Substations Total	2,395,483	5,011,150	1,542,000	2,887,000	4,709,737	16,545,370
Transmission						
Transmission Line Hardware R & R	1,204,000	1,241,000	1,279,000	1,318,000	1,358,000	6,400,000
Transmission Total	1,204,000	1,241,000	1,279,000	1,318,000	1,358,000	6,400,000
Regulatory Compliance						
Regulatory Cyber & Physical Security	106,000	110,000	114,000	118,000	122,000	570,000
Regulatory Compliance Plan (Non-Capital)	747,000	770,000	795,000	820,000	844,000	3,976,000
Regulatory Compliance Total	853,000	880,000	909,000	938,000	966,000	4,546,000
Natural Gas Fund						
Natural Gas Distribution System	165,000	170,000	176,000	181,000	186,000	878,000
Natural Gas Fund Total	165,000	170,000	176,000	181,000	186,000	878,000
Meter Division						
Vehicle Replacement		41,000	41,000	145,000	104,000	331,000
Meter Division Total		41,000	41,000	145,000	104,000	331,000
Grand Total	10,480,303	12,378,150	9,839,000	11,653,000	13,862,372	58,212,825

Capital Improvement Plan: FY2024-2028

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	FY2024	FY2025	FY2026	FY2027	FY2028
C&M	214	2014	40ft Bucket Truck 4X4	\$310,000				
Relay	230	2009	55ft Altec Bucket	\$350,000				
C&M	238	2014	40ft Bucket Truck 4X4	\$310,000				
C&M	254	2015	Freightliner C5045		\$465,000			
C&M	284	2015	Chevy 2500 4WD		\$52,000			
Meter	293	2015	Chevy 1500 4WD		\$41,000			
C&M	205	2016	Chevy Silverado 2500 4X4			\$52,000		
C&M	212	2016	55ft Bucket Truck 4X4			\$360,000		
C&M	219	2016	Chevy Silverado 2500 4X4			\$52,000		
C&M	237	2016	Freight M2-106 4X4			\$465,000		
Meter	287	2016	GMC Sierra 1500 4X4			\$41,000		
Relay	217	2017	Ford E-250				\$52,000	
Relay	271	2017	Ford E-350				\$52,000	
Relay	291	2017	Ford F-350				\$52,000	
Meter	280	2017	Ford F-150				\$52,000	
Meter	247	2017	GMC Sierra				\$41,000	
Meter	294	2017	Chevy 1500				\$52,000	
Engineering	221	2017	Ford Explorer					\$41,000
C&M	265	2018	Silverado 2500 4WD					\$52,000
C&M	277	2018	Dodge Ram 5500 Reg Cab					\$52,000
Meter	211	2018	Chevy 2500 HD 4WD					\$52,000
Meter	261	2018	Chevy 1500 Reg Cab 2WD					\$52,000
			Totals	\$970,000	\$558,000	\$970,000	\$301,000	\$249,000

Capital Improvement Plan: FY2024-2028

Vehicle Replacement Summary:

Division	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Engineering					\$41,000	\$41,000
Relay & Substation	\$350,000			\$156,000		\$506,000
Construction & Maintenance	\$620,000	\$517,000	\$929,000		\$104,000	\$2,170,000
Meter Services		\$41,000	\$41,000	\$145,000	\$104,000	\$331,000
Total	\$970,000	\$558,000	\$970,000	\$301,000	\$249,000	\$3,048,000

Capital Improvement Plan: FY2024-2028

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 which is estimated to be over the 10 to 15 years.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Smart Switching Devices (5 units)			\$282,000	\$292,000	\$301,000	\$875,000
Sensors/Monitors			\$58,000	\$60,000	\$62,000	\$180,000
Total			\$340,000	\$352,000	\$363,000	\$1,055,000

Capital Improvement Plan: FY2024-2028

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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Fiber Infrastructure Expansion	\$234,000	\$241,000	\$250,000	\$258,000	\$266,000	\$1,249,000
Upgrading Existing Fluid Mesh System	\$60,000			\$77,000		\$137,000
Expanding Fluid Mesh System	\$60,000	\$62,000	\$64,000	\$66,000	\$68,000	\$320,000
Electric Distribution Communication System	\$119,000	\$123,000	\$127,000	\$131,000	\$135,000	\$635,000
Total	\$473,000	\$426,000	\$441,000	\$532,000	\$469,000	\$2,341,000

Capital Improvement Plan: FY2024-2028

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.
- **Dusk to Dawn Light Conversion:** Convert existing dusk to dawn lights to LED 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Transformers	\$773,000	\$796,000	\$821,000	\$846,000	\$871,000	\$4,107,000
Electric Meters	\$78,000	\$81,000	\$84,000	\$88,000	\$90,000	\$421,000
Streetlights	\$229,000	\$236,000	\$243,000	\$251,000	\$259,000	\$1,218,000
Residential and Commercial	\$489,000	\$505,000	\$520,000	\$537,000	\$553,000	\$2,604,000
Trouble Calls and Miscellaneous	\$210,000	\$217,000	\$225,000	\$232,000	\$239,000	\$1,123,000
Dusk to Dawn Light Conversion				\$500,000	\$500,000	\$1,000,000
Total	\$1,779,000	\$1,835,000	\$1,893,000	\$2,454,000	\$2,512,000	\$10,473,000

Capital Improvement Plan: FY2024-2028

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

2024

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

2026

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

2027

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

2028

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

Capital Improvement Plan: FY2024-2028

Future Projects

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

Overhead to Underground Conversion (Area East of Penman between 8th Avenue North and 13th Avenue North – Phase 4B) - \$1,000,000: Replace existing overhead power lines on wood poles in identified areas with underground lines.

Overhead to Underground Conversion (Butler to Guana Feeders Phase 1 of 7) - \$3,000,000: Convert overhead lines along powerline easement to underground from Butler Substation to Guana Substation

Annual Projects

Convert Overhead Lines to Underground: Continue to identify areas with overhead power lines to convert underground. As areas are targeted each year for improvement; whether due to vegetation or other reliability concerns; Engineering with Construction and Maintenance will implement the necessary system improvement actions. Engineering with Construction and Maintenance will also communicate with homeowners encouraging to convert any existing overhead services to underground.

Cable Replacement and Other System Improvements: Replace existing underground electric cable, often direct buried, that meets prescribed reliability criteria. 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 low voltage connection boxes and connectors, overhead service wire/connections, and overhead/underground surge 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 padmounted switchgears at various locations throughout the system that meet prescribed reliability criteria with an approved switchgear. 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: FY2024-2028

Summary of Major Replacement Projects:

Storm Hardening Plan	FY2024	FY2025	FY2026	FY2027	FY2028	Total
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
Subtotal	\$500,000		\$500,000	\$1,000,000	\$1,000,000	\$3,000,000

Annual Projects	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Convert Overhead Lines to Underground	\$233,000	\$240,000	\$247,000	\$255,000	\$263,000	\$1,238,000
Cable Replacement Plan *	\$659,000	\$680,000	\$700,000	\$722,000	\$744,000	\$3,505,000
Distribution Renewal and Replacement Plan	\$123,000	\$127,000	\$131,000	\$135,000	\$139,000	\$655,000
Distribution Automation Plan	\$123,000	\$127,000	\$131,000	\$135,000	\$139,000	\$655,000
Switch Gear Replacement	\$300,000	\$300,000	\$194,000	\$200,000	\$206,000	\$1,200,000
Electric Relocations Required by FDOT and Public Works Relocation Projects	\$241,000	\$249,000	\$258,000	\$266,000	\$274,000	\$1,288,000
Subtotal	\$1,679,000	\$1,723,000	\$1,661,000	\$1,713,000	\$1,765,000	\$8,541,000
Total - Major Replacement Projects	\$2,179,000	\$1,723,000	\$2,161,000	\$2,713,000	\$2,765,000	\$11,541,000

*Cable Replacement Plan Priority Areas:

FY2024 – Sea Winds Lake and Marsh Landing Parkway

FY2025 – Harbour View Drive and Marsh Landing

FY2026 – Kingfisher Drive and Royal Tern Road

FY2027 – PGA Tour Blvd

FY2028 – Hopson Road and Deleon Shores

Capital Improvement Plan: FY2024-2028

Project Title: Heavy Equipment Replacement Program

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:

The addition of a skid-steer loader with bucket, grinder attachment, and mower deck will provide Beaches Energy Services the resources needed to complete projects in house. Crews are required to access unpaved powerline easements for functions such as mowing, restoring grade, and tree removal.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Skid-steer loader with additional attachments					\$147,635	\$147,635

Capital Improvement Plan: FY2024-2028

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	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
CIS	\$125,000					\$125,000
External Communication	\$54,000					\$54,000
Mobile Deployment	\$266,000					\$266,000
OMS Upgrade		\$412,000				\$412,000
Total	\$445,000	\$412,000				\$857,000

Future Operating Budget Impact (Non-Capital):

	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Small Utility License ELA+	\$57,000	\$59,000	\$61,000	\$65,000	\$67,000	\$309,000
SBS AUD Licensing	\$15,000	\$16,000	\$18,000	\$19,000	\$20,000	\$88,000
Software Maint. for Customer Interface	\$21,000	\$22,000	\$24,000	\$24,000	\$25,000	\$116,000
Total	\$93,000	\$97,000	\$103,000	\$108,000	\$112,000	\$513,000

Capital Improvement Plan: FY2024-2028

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. This structure houses the personnel & equipment needed to monitor and control the entire Beaches Energy electric service area and for communicating with the bulk electric system as a whole.

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	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
System Operations Building Remodel	\$25,000	\$25,000	\$25,000	\$25,000	\$25,000	\$125,000

Capital Improvement Plan: FY2024-2028

Project Title: Video Management System Migration

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:

Siemens Industry was contracted to evaluate the current video management system. It has been determined the existing Bosch System has reached its end of life and will need to be replaced next fiscal year as parts and services for the current system have become obsolete and expensive to maintain. The proposed solution will be designed to integrate with a centralized video management system infrastructure into one platform. The new Avigilon Access Control integrated security platform will be implemented as the new standardized security management system.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Equipment, Installation, Programming & Testing	\$106,230					\$106,230
Connections to System	\$142,590					\$142,590
Total	\$248,820					\$248,820

Capital Improvement Plan: FY2024-2028

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 and their respective protective relays provide system protection and isolation at the distribution level. The protective relays associated with each breaker provide protection of the breakers and all downstream equipment. These breakers and relays have reached their life expectancy and need to be replaced.

FY2024-2025 Circuit Numbers – Jacksonville Beach Sub: 501 - 506, 5T1, 5T2, 5T1T2, 5C1 & 5C2
FY2028 Circuit Numbers – Penman Sub: 551-553, 556-558, 550, 554 & 555

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Jacksonville Beach Substation	\$479,527	\$571,000				\$1,050,527
Penman Substation					\$1,200,000	\$1,200,000
Total	\$479,527	\$571,000			\$1,200,000	\$2,250,527

Capital Improvement Plan: FY2024-2028

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 employ capacitor banks to maintain efficient power flow within their electric system. The Florida Municipal Power Agency requires Beaches Energy Services (BES) to maintain a system power factor according to the transmission agreement with Florida Power and Light. In order to comply, BES has installed six capacitor banks located in three of our distribution substations. 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 overall capacitor bank. In order to maintain the required system power factor, these units must be replaced.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Jacksonville Beach Substation	\$120,000					\$120,000
Butler Substation				\$135,000		\$135,000
Ft Diego Substation				\$135,000		\$135,000
Total	\$120,000			\$270,000		\$390,000

Capital Improvement Plan: FY2024-2028

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 an emergency backup power source for direct current (DC) protection and control circuitry, and SCADA communications equipment, which is essential for operating our substations. The North American Electric Reliability Corporation (NERC) requires constant monitoring and testing of these banks. Battery bank life ranges from 12-20 years. Beaches Energy Services is taking a proactive approach by replacing battery banks at 15 years of service, or sooner, based upon periodic performance testing results.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Jacksonville Beach Substation		\$63,000				\$63,000
Guana Substation		\$63,000				\$63,000
Ft. Diego Substation				\$67,000		\$67,000
Penman Substation					\$69,000	\$69,000
Total		\$126,000		\$67,000	\$69,000	\$262,000

Capital Improvement Plan: FY2024-2028

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 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 operational life, replacement is necessary to ensure the reliability and safe operation of our electric system.

Improved substation design and equipment prompted BES to re-evaluate 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.

Procurement of all major equipment was completed in FY2017. Construction activities have been completed for 8 of the 14 MOS. Two switches will be replaced in FY2027. Four replacements remain to complete this project.

FY2025-2027 – Ft Diego Substation (2) MOS to Circuit Switcher replacements

FY2028-2030 – Jax Beach Substation (2) MOS to Circuit Switcher replacements

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Ft. Diego Substation		\$80,000	\$50,000	\$150,000		\$280,000
Jax Beach Substation					\$236,540	\$236,540
Total		\$80,000	\$50,000	\$150,000	\$236,540	\$516,540

Capital Improvement Plan: FY2024-2028

Project Title: Butler Substation Equipment Storage and Covered Parking

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:

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 has been conducted to ensure the best plan available.

In 2022, Beaches Energy Services partnered with an architectural design firm to develop a cost estimate for design and construction services to meet the parking structure and material storage building requirements as shown in the table below.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Engineering					\$300,000	\$300,000
Construction					\$1,600,000	\$1,600,000
Total					\$1,900,000	\$1,900,000

Capital Improvement Plan: FY2024-2028

Project Title: Substation Backup Generators

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:

Substations derive their power from station service transformers within the substation which are tapped directly off of the distribution bus. Station service transformers are used exclusively for powering all loads essential for operating the substation. These loads include equipment such as lighting, air conditioners, auxiliary power to equipment, and most importantly, the battery charger which is the only means of power for protective relays, equipment controls, and SCADA communications equipment.

All substations have two station service transformer banks, with the capability to automatically switch between banks if the preferred source is lost. In the event that all transmission lines into a station are lost, which can, and has, happened during tropical cyclone events, then the battery bank will continue to supply power to critical equipment such as protective relays, equipment controls, and SCADA communications equipment. The battery banks are designed to last approximately six hours before they are depleted and must be recharged by either restoration of transmission, or a backup generator.

To protect against future generator rental cost increases and reduce dependency on external resources during hurricane season, Beaches Energy intends to install permanent backup generators at each substation. As of 2023, two of the six substations have permanent backup generators installed. Five generators are scheduled to be purchased over the next four years, which includes one portable generator.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Butler Substation & Portable	\$210,000					\$210,000
Penman Substation		\$165,000				\$165,000
Ft. Diego Substation			\$170,000			\$170,000
Guana Substation				\$175,000		\$175,000
Total	\$210,000	\$165,000	\$170,000	\$175,000		\$720,000

Capital Improvement Plan: FY2024-2028

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 and first generation solid state protective relays are over 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.

Additionally, Penman substation has been added to the FY2028 schedule. Due to current design standards, original design issues have been identified and need to be addressed. These microprocessor relays are over twenty years old and upgrades are necessary to enhance system protection and coordination.

BES, as a transmission owner and distribution provider, 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 protective relays must be replaced.

FY2024 – Line 924 Between Sampson & JEA Switzerland Substations

FY2026 – Line 802 Between Jacksonville Beach & Butler Substations

FY2028 – Line 800 at Penman Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Transmission- Line 924	\$257,478					\$257,478
Transmission - Total	\$257,478					\$257,478

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Distribution - Line 802			\$548,000			\$548,000
Distribution - Line 800					\$282,000	\$180,000
Distribution - Total			\$548,000		\$282,000	\$830,000

Capital Improvement Plan: FY2024-2028

Project Title: Transformer & Bus 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 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. Bus differential protective relays provide physical protection between the transformer and lines entering and leaving the substation. The existing electromechanical relays used in these applications are over 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.

Additionally, Penman substation has been added to the FY2028 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 protection and 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 protective relays must be replaced.

FY2024 – Sampson Substation (230kV Busses 1 & 3, TR-1 & TR-3, 138kV Busses 1 & 3)
FY2025-2027 – Ft. Diego Substation (TR-1 & TR-2, 26.4kV Busses 1 & 2)
FY2028-2029 – Jax Beach Substation (TR-1 & TR-2, 26.4kV Busses 1 & 2)
FY2028 – Penman Substation (138kV Busses 3 & 4, TR-1 & TR-2, 26.4kV Busses 1 & 2)

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
1229 - Sampson	\$828,478					\$828,478
Transmission - Total	\$828,478					\$828,478

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
1204 - Ft. Diego		\$200,000	\$120,000	\$260,000		\$580,000
1204 - Jax Beach					\$349,673	\$349,673
1204 - Penman					\$672,524	\$672,524
Distribution - Total		\$200,000	\$120,000	\$260,000	\$1,022,197	\$1,602,197

Capital Improvement Plan: FY2024-2028

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 are seven 138kV breakers at Butler, Fort Diego, and Sampson substations that have been in service since 1992. Additionally, there is one 230kV breaker at Sampson substation that has also been in service for over 30 years. Finding replacement parts has become challenging, and lead times for these breakers are in excess of one year. Industry recommends replacing transmission breakers after 30 years of operation. Due to the age and the physical condition of these breakers, they have been scheduled for replacement.

High voltage circuit 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). Failure to maintain breakers can lead to misoperations, which can lead to instability of the bulk electric system, and ultimately loss of system for a cascading failure, and may lead to fines by NERC. It is prudent that we plan for and replace the breakers as well as have one ready spare for each voltage class. Having a spare 138kV and 230kV breaker will allow Beaches Energy Services to operate and maintain our system with little to no impact, while permanent replacement parts and/or equipment are obtained. Three 138kV breakers and two 230kV breakers were procured in FY2023 due to material lead-times.

FY2025 – Sampson Substation: Breakers 8W85 + Spare, 805N & 805NT1

FY2025 – Ft. Diego Substation: Breaker 806W

FY2024-2025 – Penman Substation: Breakers 800N & 800T2

FY2025-FY2026 – Butler Substation: Breakers 802N, 802T2, 803S, 803T1 + Spare

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
1204 - Penman	\$140,000	\$100,000				\$240,000
1204 - Ft. Diego		\$77,000				\$77,000
1204 - Butler		\$375,000	\$268,000			\$643,000
Distribution - Total	\$140,000	\$552,000	\$268,000			\$960,000

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
1229 - Sampson		\$221,000				\$221,000
Transmission - Total		\$221,000				\$221,000

Capital Improvement Plan: FY2024-2028

Project Title: Substation Physical Security

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:

BES prioritizes substation physical security to deter vandalization and maintain system reliability. This project implements practical and viable solutions to protect the utility's assets. Methods to deter and prevent damage include installing visual barriers, ballistic walls, camera systems, and additional lighting. Each substation will be evaluated on a case-by-case basis for the best-fit solution for that particular location.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Camera system for all Substations		\$552,150				\$552,150
Lighting Enhancements for all Substations	\$10,000	\$25,000				\$35,000
Perimeter Fence Enhancements for Penman, Jax Beach, Butler, Ft Diego, and Guana Substations		\$60,000				\$60,000
Ballistic Wall for Sampson Substation		\$800,000				\$800,000
Transmission - Total	\$10,000	\$1,437,150				\$1,447,150

Capital Improvement Plan: FY2024-2028

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 BES strategic operational plan, substation transformer replacements were identified as the highest priority because the majority of substation transformers are older than 40 years. The Fort Diego TR-1 power transformer will be replaced first due to its maintenance history and length of service. The remaining four original 1982 transformers will be replaced over the next ten years. The order of replacements may shift depending on maintenance experience and manufacturing lead times.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Ft. Diego TR-1		\$1,659,000	\$386,000			\$2,045,000
Jacksonville Beach TR-1				\$1,809,000		\$1,809,000
Total		\$1,659,000	\$386,000	\$1,809,000		\$3,854,000

Capital Improvement Plan: FY2024-2028

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 over 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, Beaches Energy developed a plan to prioritize construction and maintenance efforts to mitigate issues identified during the inspection. This budget line item allows the proactive identification and resolution to identified 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Hardware Renewal and Replacement	\$1,204,000	\$1,241,000	\$1,279,000	\$1,318,000	\$1,358,000	\$6,400,000

Capital Improvement Plan: FY2024-2028

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 Safety & 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 and physical threats evolve. As items are identified internally or by a consultant, Beaches Energy will implement an appropriate plan to remedy.

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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Cyber Safety & Physical Security	\$106,000	\$110,000	\$114,000	\$118,000	\$122,000	\$570,000
Consulting Fees (Non Capital)	\$110,000	\$114,000	\$118,000	\$123,000	\$126,000	\$591,000
Centralized TOP (Non Capital)	\$637,000	\$656,000	\$677,000	\$697,000	\$718,000	\$3,385,000
Total	\$853,000	\$880,000	\$909,000	\$938,000	\$966,000	\$4,546,000

Capital Improvement Plan: FY2024-2028

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 completion of the South Loop and Palm Valley main line extensions have allowed Beaches Energy to generate consistent growth, through commercial and residential customer base.

Funding Source: Natural Gas Beaches Energy Services Operating Revenues

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Capital Improvements	\$165,000	\$170,000	\$176,000	\$181,000	\$186,000	\$878,000

Capital Improvement Plan: FY2024-2028

Community Redevelopment Agency

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
151 - Infrastructure Surtax		6,500,000				6,500,000
181 - Downtown Tax Increment	9,743,775	2,631,000	5,400,000	6,337,450	520,000	24,632,225
182 - Southend Tax Increment	2,150,000	500,000	11,000,000	1,584,000	4,136,000	19,370,000
317 - Infrastructure Capital Projects	302,225			1,122,550		1,424,775
423 - Stormwater Utility				314,462	2,227,077	2,541,539
Grand Total	12,196,000	9,631,000	16,400,000	9,358,462	6,883,077	54,468,539

Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Downtown Road & Associated Infrastructure	3,000,000	7,650,000	4,500,000	7,000,000		22,150,000
Downtown Action Plan	6,258,000	825,000	400,000	400,000	500,000	8,383,000
Downtown Park Infrastructure	600,000	500,000	500,000			1,600,000
Downtown Cape Vehicles & Equipment	188,000	156,000		60,000	20,000	424,000
Southend Road & Associated Infrastructure	250,000		10,500,000	1,898,462	6,363,077	19,011,539
Southend South Beach Park Infrastructure	1,900,000	500,000	500,000			2,900,000
Grand Total	12,196,000	9,631,000	16,400,000	9,358,462	6,883,077	54,468,539

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 CRA 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 departments. Work in the two redevelopment districts is carried out in coordination with the City Council and City Manager.

Both Community Redevelopment District programs are funded from appropriations based on increases in property tax revenues generated from within the two districts. The funds derived from the tax increments are held in separate trust funds administered by the Agency. Unless otherwise noted, the recommended funding source for these projects is from the Downtown or Southend Tax Increment Fund. Other projects may be added in the future from the master plans for the Downtown and Southend Redevelopment Districts. In the future, listed projects may be deleted and/or shifted on time-line due to budgetary constraints.

Capital Improvement Plan: FY2024-2028

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 (FY2025) and constructed at a future date.
- **Phase 3C Project 3:** Downtown Improvements include:
 1. 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).
 2. 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 3D Project 6** (City funded): Approximate design boundary consists of 3rd Street, 13th Avenue South, Beach Street End, and 16th Avenue South (outside of, and adjacent to the south boundary of the Downtown Redevelopment District). The scope of work for these phases 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.
- **Phase 3D Project 7** (CRA funded): Approximate design boundary consists of 3rd Street, 9th Avenue North, Beach Street End, 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.

Capital Improvement Plan: FY2024-2028

Design phasing boundaries are currently:

Approximate Design Boundaries ⁽¹⁾				
Phase 3C:	<u>North</u>	<u>South</u>	<u>West</u>	<u>East</u>
Project 3 ⁽²⁾	Downstream Improvements		Intracoastal Waterway	Central Basin
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 FY20. \$1,000,000 is budgeted for FY2024, due to the inability to construct post-storm in FY2023. \$500,000 per year is allocated for their construction, in years FY2025 through FY2027.
- 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: FY2024-2028

Project (Fund Source)	Phase	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Phase 3B (DT TIF)	Design		\$200,000				\$1,950,000
	Construct			\$1,750,000			
Phase 3C Project 3 Downstream Imp (DT TIF) City Portion (BJB)	Construct				\$5,377,450		\$8,250,000
Pump Station Imp (DT TIF) City Portion (BJB)		\$1,447,775 \$302,225			\$1,122,550		
Phase 3D (BJB / INF SURTAX) Project 6	Construct		\$6,500,000				\$6,500,000
Phase 3D (DT TIF) Project 7	Design		\$200,000				\$1,950,000
	Construct			\$1,750,000			
Dune Walkovers - Non ADA (DT TIF)	Construct	\$1,000,000	\$500,000	\$500,000	\$500,000		\$2,500,000
Beach Outfalls (DT TIF)	Construct	\$250,000	\$250,000	\$500,000			\$1,000,000
	Total	\$3,000,000	\$7,650,000	\$4,500,000	\$7,000,000		\$22,150,000

Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
DT TIF	\$2,697,775	\$1,150,000	\$4,500,000	\$5,877,450		\$14,225,225
BJB	\$302,225	\$6,500,000		\$1,122,550		\$7,924,775
Total	\$3,000,000	\$7,650,000	\$4,500,000	\$7,000,000		\$22,150,000

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: FY2024-2028

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.
- Redesign Latham Plaza and Seawalk Pavilion area to be more inclusive and functional year round

Project Description and Reason Necessary:

The Downtown Action 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.

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
- Wayfinding/Signage Plan
- Latham Plaza Reconstruction

In FY23, the CRA awarded the contract for design services for Latham Plaza to HALFF & Associates, INC. for competition of the redesign of Latham Plaza.

Funding Source: Downtown Tax Increment Fund (181)

Items:	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Art Master Plan	\$300,000	\$350,000	\$400,000	\$400,000	\$500,000	\$1,950,000
Lighting Master Plan	\$475,000	\$475,000				\$950,000
Wayfinding Signage	\$1,483,000					\$1,483,000
Latham Plaza Master Plan	\$4,000,000					\$4,000,000
Total	\$6,258,000	\$825,000	\$400,000	\$400,000	\$500,000	\$8,383,000

Capital Improvement Plan: FY2024-2028

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

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

Downtown Connectivity Corridors - \$1,500,000: 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.

Downtown Planter Beds - \$100,000: This project includes the circular, and obscure shaped planter beds within the Downtown District. The CRA intends to replace hardscaping and materials within the beds to achieve a more cohesive look throughout the downtown, and upgrade the plants located in the beds.

Funding Source: Community Redevelopment Agency (DT TIF)

Description	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Connectivity corridors	\$500,000	\$500,000	\$500,000			\$1,500,000
Planter Beds	\$100,000					\$100,000
Total	\$600,000	\$500,000	\$500,000			\$1,600,000

Capital Improvement Plan: FY2024-2028

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.I1)

Project Description and Reason Necessary:

The Downtown Community Policing Initiative, or Downtown CAPE, began a pilot project in November of 2006. It was subsequently expanded to eleven officers and permanently integrated into the Downtown Community Redevelopment Plan. The officers provide a concentrated presence in the Central Business District, but are authorized to provide police services throughout the Downtown Redevelopment District. Funding for this program is managed by the Police Department. Vehicles dedicated to the Downtown CAPE program will be replaced as projected in this plan. The Downtown CAPE fleet currently consists of twenty-one vehicles:

- 2 - Chevy Impala
- 3 - Ford Taurus
- 1 - Ford F-150
- 5 - Ford Explorer
- 2 - Honda ATV
- 2 - Quads
- 6 - Segway

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 reflects the newly adopted standard.

Funding Source: Community Redevelopment Agency (DT TIF)

Veh #	Year	Description	FY2024	FY2025	FY2026	FY2027	FY2028	Total
1478	2014	Chevrolet Impala	\$56,000					
1632	2016	Ford Taurus	\$56,000					
1805	2018	Ford Taurus	\$56,000					
QUAD5	2018	Polaris Quad	\$20,000					
1785	2017	Ford Taurus		\$58,000				
1786	2017	Ford Taurus		\$58,000				
ATV9	2020	Honda ATV		\$20,000				
ATV10	2020	Honda ATV		\$20,000				
1968	2019	Ford Taurus				\$60,000		
QUAD4	2023	Polaris Quad					\$20,000	
Total			\$188,000	\$156,000		\$60,000	\$20,000	\$424,000

Capital Improvement Plan: FY2024-2028

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

Since the adoption of the Southend redevelopment plan in 1987, six major public-private projects have been completed (Riptide, South Beach Regional Shopping Center, South Beach Parkway Shopping Center, Ocean Cay, South Beach Mixed Use Development, Ocean Terrace and Paradise Key). In addition to the projects involving private enterprises, numerous public infrastructure projects have been constructed to support the redevelopment activity in the district. The infrastructure projects are managed primarily by the Public Works Department; parks facilities projects are managed by both the Public Works and the Parks & Recreation Departments.

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

- **South Beach Parkway Roadway/ Stormwater Improvements Project (Phase 3):** The design of improvements to the South Beach Parkway Stormwater Pond (at Marsh Landing Parkway) that receives Ocean Terrace stormwater design is being reviewed by City staff.
- **Stormwater Piping and Roadway Improvements Project (Phase 4): Phase 2: Additional design for America Avenue completed in FY22.** 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. 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: FY2024-2028

Project (Fund Source)	Phase	FY2024	FY2025	FY2026	FY2027	FY2028	Total
South Beach Parkway Road Imps (Phase 3): Ocean Terrace Pond*	Construct				\$1,000,000		\$1,000,000
South Basin Stormwater Outfall Channel Imps (Phase 5) – South Basin Pump Station Improvements, Silt Removal, Pipe Cleaning/Rehab and Channel Stabilization	Design	\$250,000					
	Construct			\$10,500,000			\$10,750,000
Stormwater/Reuse Imps (Phase 6) – Osceola Avenue from South Beach Parkway to Sandra Drive and Osceola Pond modifications	Design (CRA)				\$584,000		
	Design (City)				\$314,462		
	Construct (CRA)					\$4,136,000	
	Construct (City)					\$2,227,077	
	Total	\$250,000		\$10,500,000	\$1,898,462	\$6,363,077	\$19,011,539

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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
SB TIF	\$250,000		\$10,500,000	\$1,584,000	\$4,136,000	\$16,470,000
SW (City above)				\$314,462	\$2,227,077	\$2,541,539
Total	\$250,000		\$10,500,000	\$1,898,462	\$6,363,077	\$19,011,539

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: FY2024-2028

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

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, pickle ball court, 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 - \$1,500,000: 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 Sidewalk and Parking - \$250,000: Construction of a sidewalk on the southern part of the park will provide safer pedestrian ingress/egress off Ponce de Leon Street and provide additional parking.

South Beach Park Splash Pad Improvements - \$250,000: The original splash pad at South Beach Park was installed in 2011. Improvements include upgrades to both the original pump station and water feature.

Passive Park – Jax Drive/South Beach Parkway - \$900,000: 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:	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Southend Connectivity Corridors	\$500,000	\$500,000	\$500,000			\$1,500,000
South Beach Park Sidewalk & Parking on Ponce de Leon St.	\$250,000					\$250,000
South Beach Park Splash Pad Improvements	\$250,000					\$250,000
Passive Park	\$900,000					\$900,000
Total	\$1,900,000	\$500,000	\$500,000			\$2,900,000

Capital Improvement Plan: FY2024-2028

Information Services

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
315 - General Capital Projects	1,264,000	1,306,000	131,000	785,000	446,000	3,932,000
Grand Total	1,264,000	1,306,000	131,000	785,000	446,000	3,932,000

Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Information Systems Master Plan	129,000	434,000	5,000	655,000	235,000	1,458,000
Annual Computer Replacement Plan	120,000	122,000	126,000	130,000	136,000	634,000
Time Clock Replacement Program	15,000				75,000	90,000
Enterprise Resource Planning Sys - PH II	1,000,000	750,000				1,750,000
Grand Total	1,264,000	1,306,000	131,000	785,000	446,000	3,932,000

Capital Improvement Plan: FY2024-2028

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:

Annual

Annual Computer Replacement Plan - \$634,000: 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 FY2023 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.

2024

Replace Switches & Wireless Access Points - \$56,000: A switch moves data traffic between locations within the confines of the city network, and wireless access points allow staff mobility throughout the city locations. 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 and wireless access points yearly. This will improve cost predictability and balance workload over time.

Cisco ISE Security Certificates - \$33,000: Cisco ISE Security Certificates offer a comprehensive, scalable, and effective solution for managing access and securing the City's network infrastructure. They help to improve network security, reduce risk, and provide compliance checks, all of which are critical components of the information security program. (Seeking Grant Funding)

Privileged Access Management - \$26,500: BeyondTrust provides a comprehensive and flexible security solution that will help the City manage and secure privileged access, reduce the risk of security breaches, detect and respond to potential threats, and meet regulatory requirements. BeyondTrust's solutions are widely trusted by companies across different industries, making it a reliable and proven solution for companies of all sizes. (Seeking Grant Funding)

Capital Improvement Plan: FY2024-2028

Remote Access Management - \$13,500: NetMotion provides a secure, reliable, and flexible remote access solution that will help the City improve productivity, reduce network downtime, and meet regulatory requirements. NetMotion's solutions are widely trusted by companies across different industries, making it a reliable and proven solution for companies of all sizes. (Seeking Grant Funding)

2025

Replace Nutanix (JBPD Application) Servers - \$250,000: We purchased the current JBPD application servers in 2019. The application servers house the Police Department's dispatch, report generating, evidence tracking, and operational software. *There are no current or expected future budget impacts, as we purchase the equipment with a 5-year warranty.*

Replace Core Switches - \$180,000: Core Switches 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 Switches in 2020. With a 5 to 6-year life expectancy, the core switches are scheduled for replacement in 2025. *Annual maintenance costs will remain unchanged.*

Replace Switches & Wireless Access Points - \$4,000: A switch moves data traffic between locations within the confines of the city network, and wireless access points allow staff mobility throughout the city locations. 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 and wireless access points yearly. This will improve cost predictability and balance workload over time.

2026

Replace Switches & Wireless Access Points - \$5,000: A switch moves data traffic between locations within the confines of the city network, and wireless access points allow staff mobility throughout the city locations. 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 and wireless access points yearly. This will improve cost predictability and balance workload over time.

2027

Replace Nutanix (City Services) 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 Switches & Wireless Access Points - \$5,000: A switch moves data traffic between locations within the confines of the city network, and wireless access points allow staff mobility throughout the city locations. 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 and wireless access points yearly. This will improve cost predictability and balance workload over time.

Capital Improvement Plan: FY2024-2028

2028

Replace Switches & Wireless Access Points - \$60,000: A switch moves data traffic between locations within the confines of the city network, and wireless access points allow staff mobility throughout the city locations. 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 and wireless access points yearly. This will improve cost predictability and balance workload over time.

Replace Firewalls - \$100,000: Firewalls are physical appliances containing software that protects data and data systems from outside intrusions such as viruses, hackers, and other destructive actions. 2028 will mark the end of life for the firewalls purchased in 2023.

Replace Routers - \$75,000: Current routers were purchased in 2023 and will be at the end of useful life in 2028.

Anticipated 10-year replacement cycle:

Project	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033
Replace Switches & Access Points	X	X	X	X	X	X	X	X	X	X
Replace Core Switches		X					X			
Replace Firewalls					X					X
Replace Nutanix		X		X			X		X	
Replace Routers					X					X

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

	FY2024	FY2025	FY2026	FY2027	FY2028
Est. Balance, beginning of year	\$2,254,830	\$2,406,830	\$2,249,830	\$2,517,830	\$2,131,830
Deposits	395,000	395,000	395,000	395,000	395,000
Est. Available Balance	\$2,649,830	\$2,801,830	\$2,644,830	\$2,912,830	\$2,526,830
Withdrawals:					
Replace Switches & APs	56,000	4,000	5,000	5,000	60,000
Replace Core Switches		180,000			
Replace Firewalls					100,000
Replace Routers					75,000
Replace Nutanix		250,000		650,000	
Cisco ISE Security Certificates*	33,000				
Privileged Access Management*	26,500				
Remote Access Management*	13,500				
Annual Computer Replacements	120,000	122,000	126,000	130,000	136,000
Est. Balance, end of year	\$2,400,830	\$2,245,830	\$2,513,830	\$2,127,830	\$2,155,830

*City has applied for a grant for these purchases.

Capital Improvement Plan: FY2024-2028

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.

Funding Source: General Capital Project Fund Time Clock Reserve via transfers from Human Resources Fund

	FY2024	FY2025	FY2026	FY2027	FY2028
Est. Balance, beginning of year	\$68,190	\$73,190	\$93,190	\$113,190	\$133,190
Deposits	20,000	20,000	20,000	20,000	20,000
Est. Available Balance	\$88,190	\$93,190	\$113,190	\$133,190	\$153,190
Withdrawals:					
Time Clock Replacements	15,000				75,000
Est. Balance, end of year	\$73,190	\$93,190	\$113,190	\$133,190	\$78,190

Capital Improvement Plan: FY2024-2028

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 –

FY2024 \$750,000: PHASE II(a) This supports purchasing and implementing an enterprise asset management system to support all city assets. This system will integrate with city GIS and finance systems to support the management of equipment and assets throughout the city.

FY2024 \$250,000: PHASE II(b) This supports the requirements, scope, and selection of a new system for code enforcement, permit management, document management, and business tax receipt management.

FY2025 \$750,000: PHASE II(b) This supports the purchase and implementation of a new system for code enforcement, permit management, document management, and business tax receipt management.

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

	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Phase II(a)	\$750,000					\$750,000
Phase II(b)	\$250,000	\$750,000				\$1,000,000
TOTAL	\$1,000,000	\$750,000				\$1,750,000

Capital Improvement Plan: FY2024-2028

Parks & Recreation

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
001 - General Fund	136,000	90,000	50,000	85,000	90,000	451,000
130 - Convention Development	500,000	500,000	500,000	500,000	500,000	2,500,000
315 - General Capital Projects	620,000	160,000	480,000	110,000	175,000	1,545,000
440 - Golf Course	182,500	200,000	235,000	101,000	50,000	768,500
Grand Total	1,438,500	950,000	1,265,000	796,000	815,000	5,264,500

Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Ocean Rescue						
Vehicle Replacement		45,000		45,000	90,000	180,000
Vehicle Off Road	25,000		25,000	25,000		75,000
Ocean Rescue Total	25,000	45,000	25,000	70,000	90,000	255,000

Grounds Maintenance						
Vehicle Replacement	80,000	45,000				125,000
Heavy Equipment Replacement	31,000		25,000	15,000		71,000
Parks & Playgrounds Facilities. Rep&Maint.	620,000	160,000	480,000	110,000	175,000	1,545,000
Urban Trails Project	500,000	500,000	500,000	500,000	500,000	2,500,000
Grounds Maintenance Total	1,231,000	705,000	1,005,000	625,000	675,000	4,241,000

Golf Course						
Heavy Equipment Replacement	7,500	50,000	185,000	51,000		293,500
Golf Course Maintenance & Improvements	175,000	150,000	50,000	50,000	50,000	475,000
Golf Course Total	182,500	200,000	235,000	101,000	50,000	768,500
Grand Total	1,438,500	950,000	1,265,000	796,000	815,000	5,264,500

Capital Improvement Plan: FY2024-2028

Project Title: Vehicle Replacement Program

Department/Division: Parks and Recreation

City Priorities, Goals and Initiatives: 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	FY2024	FY2025	FY2026	FY2027	FY2028
Ocean	601	2015	Silverado 4x4		\$45,000			
Ocean	604	2021	Silverado 4x4					\$45,000
Ocean	606	2021	Silverado 4x4					\$45,000
Ocean	609	2019	Colorado 4x4				\$45,000	
Ocean	612	2021	Club Car			\$25,000		
Ocean	613	2020	Club Car				\$25,000	
Ocean	614	2014	Club Car	\$25,000				
Ocean		2023	Jet Ski					
Grounds	901	2020	Ford F-250 4x4					
Grounds	902	2020	Ford F-150					
Grounds	903	2019	Ford F150 4x4					
Grounds	904	2022	Ford F150 4x4					
Grounds	905	2021	Ford F-150					
Grounds	909	2015	Silverado 2x4		\$45,000			
Grounds	975	2005	F550 D. Truck	\$80,000				
Admin	908	2021	Ford Explorer					
Total				\$105,000	\$90,000	\$25,000	\$70,000	\$90,000

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.

Funding Sources: General Fund

Division	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Admin						
Ocean Rescue	\$25,000	\$45,000	\$25,000	\$70,000	\$90,000	\$255,000
Grounds Maintenance	\$80,000	\$45,000				\$125,000
Total	\$105,000	\$90,000	\$25,000	\$70,000	\$90,000	\$380,000

Capital Improvement Plan: FY2024-2028

Project Title: Heavy Equipment Replacement Program

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

City Priorities, Goals and Initiatives 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.

2024

Groundsmaster Mower (\$25,000) 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)

Sod Cutter (\$7,500) for sod repairs and replaces a 1998 cutter. (Funding source: Golf Course)

Trailers (\$6,000) for transportation of grounds equipment between parks and maintenance areas. Replacement for two 2014 trailers. (Funding source: General Fund)

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)

2026

Groundsmaster Mower (\$25,000) used to cut large park areas. (Funding source: General Fund)

Two Triplex Mowers (\$90,000) for mowing greens, tees, collars and approaches. Will replace two 2016 John Deere greens mowers. (Funding source: Golf Course)

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

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

Capital Improvement Plan: FY2024-2028

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 of cultural practices of the golf course, replacing a 2017 model. (Funding source: Golf Course)

Description	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Triplex Mower			\$90,000			\$90,000
Tractor		\$50,000				\$50,000
Fairway Mower			\$55,000			\$55,000
Groundsmaster Mower	\$25,000		\$25,000			\$50,000
Rough Mower			\$40,000			\$40,000
Z-Spray				\$15,000		\$15,000
Procore				\$40,000		\$40,000
Buffalo Blower				\$11,000		\$11,000
Sod Cutter	\$7,500					\$7,500
Trailers	\$6,000					\$6,000
Total	\$38,500	\$50,000	\$210,000	\$66,000		\$364,500

Funding Sources: General Fund and Golf Course Fund

	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$31,000		\$25,000	\$15,000		\$71,000
Golf Course Fund	\$7,500	\$50,000	\$185,000	\$51,000		\$293,500
Total	\$38,500	\$50,000	\$210,000	\$66,000		\$364,500

Capital Improvement Plan: FY2024-2028

Project Title: Parks and Playgrounds Facilities Repair & Replacement Program

Department/Division: Parks & Recreation

City Priorities, Goals and Initiatives: Implement the Park Study Results. (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.

2024

Carver Center (\$130,000) – Improvements include walking trail and playground structures.

Wingate Park (\$35,000) – Improvements include replacement of safety fencing and padding.

Huguenot Park (\$230,000) – Improvements include walking trail and replace fencing.

Paws Park (\$30,000) – Improvements include shade shelters and fencing replacement.

Tall Pines Park (\$170,000) – Improvements include walking trail, playground structures, exercise stations, benches, tables, and drinking fountains.

2025

12th Avenue South Park (\$135,000) – Improvements include walking trail, playground structures, exercise stations, benches, tables, drinking fountains.

2026

Rotary Park (\$115,000) – Improvements include walking trail, playground structures, exercise stations, benches, tables, and drinking fountains.

Wingate Park (\$130,000) – Improvements include replacement of the Musco lighting system.

Huguenot Park (\$210,000) – Improvements include replacement and renovation of wood decking and playground structure.

Capital Improvement Plan: FY2024-2028

2027

Penman Park (\$85,000) – Improvements include new basketball court and replacement of sod and irrigation.

2028

Paws Park (\$150,000) – Improvements include replacement of the field turf.

ANNUAL MAINTENANCE PROJECTS

Cradle Creek (\$25,000) – Wood preservation and replacement improvements continue at \$25,000 per year from FY2024 through FY2028.

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

General Capital Projects Fund – Parks Maintenance Reserve Funding Progress:

	FY2024	FY2025	FY2026	FY2027	FY2028
Balance, beginning of year:	\$699,061	\$279,061	\$319,061	\$39,061	\$129,061
Deposits, from General Fund	\$200,000	\$200,000	\$200,000	\$200,000	\$200,000
Est. Available Balance	\$899,061	\$479,061	\$519,061	\$239,061	\$329,061
Withdrawals:					
Improvement Projects					
Carver Center	130,000	-	-	-	-
Huguenot Park	230,000	-	210,000	-	-
Penman Park	-	-	-	85,000	-
Paws Park	30,000	-	-	-	150,000
Rotary Park	-	-	115,000	-	-
Tall Pines Park	170,000	-	-	-	-
Wingate Park	35,000	-	130,000	-	-
12th Ave South Park	-	135,000	-	-	-
Maintenance Projects					
Cradle Creek	25,000	25,000	25,000	25,000	25,000
Total Withdrawals	\$620,000	\$160,000	\$480,000	\$110,000	\$175,000
Balance, end of year:	\$279,061	\$319,061	\$39,061	\$129,061	\$154,061

Capital Improvement Plan: FY2024-2028

Project Title: Golf Course Maintenance and Improvements Projects

Department/Division: Parks & Recreation / Golf Course

City Priorities, Goals and Initiatives: Provide financial sustainability and stability. (P4.G1)

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.

2024 - 2028

Range, Routing and Safety Improvements (\$75,000 in 2024 and \$50,000/year FY 2025/2028)
- 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.

Facility Improvements (\$200,000) – These improvements include renovations to the restrooms, exterior painting, including the wall along the entrance to the facility, as well as reconfiguration of the current space for clubhouse and maintenance facilities.

Funding Source: Golf Course Fund

Description	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Range & Routing	\$75,000	\$50,000	\$50,000	\$50,000	\$50,000	\$275,000
Facility Improvements	\$100,000	\$100,000				\$200,000
Total	\$175,000	\$150,000	\$50,000	\$50,000	\$50,000	\$475,000

Capital Improvement Plan: FY2024-2028

Project Title: Urban Trails Project

Department/Division: Parks & Recreation

City Priorities, Goals and Initiatives: Implement and Promote the Urban Trails Master Plan (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 27.5 total miles of urban trails at an estimated total project cost of \$15 Million. 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Trail construction (1.5 miles each year)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2500,000
Total	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

Capital Improvement Plan: FY2024-2028

Police

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
001 - General Fund	-	100,000	50,000	50,000	50,000	250,000
181 - General Capital Projects	16,170	16,656	11,437	13,171	13,566	71,000
315 - General Capital Projects	296,085	1,304,752	572,094	375,339	458,466	3,006,736
410 - Electric Utility	17,281	17,800	18,333	26,190	23,849	103,453
420 - Water & Sewer Utility	13,885	14,301	14,730	21,241	21,878	86,035
Grand Total	343,421	1,453,509	666,594	485,941	567,759	3,517,224

Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Vehicle Replacement	152,000	360,000	506,000	320,000	372,000	1,710,000
Vehicle Off Road			20,000	20,000	44,000	84,000
Records Mgmt. Software & CAD Replacement	100,000	900,000	-	-	-	1,000,000
Records Mgmt. Software & CAD Repl. (Non-Capital)	-	-	50,000	50,000	50,000	150,000
Scanning, Indexing, Imaging & Media Conversion (Non-Capital)	-	100,000	-	-	-	100,000
Radio Replacement Prgm	49,147	49,967	45,747	48,510	56,032	249,403
Radio Replacement Prgm (Non-Capital)	42,274	43,542	44,847	47,431	45,727	223,821
Grand Total	343,421	1,453,509	666,594	485,941	567,759	3,517,224

Capital Improvement Plan: FY2024-2028

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 the next page reflects the newly adopted standard.

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

	FY2024	FY2025	FY2026	FY2027	FY2028
Beginning Balance	\$794,266	\$942,266	\$882,266	\$656,266	\$616,266
Deposits	300,000	300,000	300,000	300,000	300,000
Est. Available Balance	1,094,266	1,242,266	1,182,266	956,266	916,266
Withdrawals:					
Vehicle replacement	152,000	360,000	526,000	340,000	416,000
Equipment replacement	-	-	-	-	-
Total Withdrawals	152,000	360,000	526,000	340,000	416,000
End-of-year Balance	\$942,266	\$882,266	\$656,266	\$616,266	\$500,266

Capital Improvement Plan: FY2024-2028

Division	Veh #	Year	Replacing	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Patrol	1508	2015	Ford Taurus	\$40,000					
Patrol	1780	2017	Ford Taurus	\$56,000					
Patrol	1781	2017	Ford Taurus	\$56,000					
Services	1504	2015	Ford Explorer		\$42,000				
Detectives	1506	2015	Ford Fusion		\$42,000				
Detectives	1507	2015	Ford Taurus		\$42,000				
Patrol	1754	2017	Ford Explorer K9		\$60,000				
Patrol	1782	2017	Ford Taurus		\$58,000				
Patrol	1783	2017	Ford Taurus		\$58,000				
Patrol	1784	2017	Ford Taurus		\$58,000				
Admin	1636	2016	Ford Explorer			\$42,000			
Patrol	1801	2018	Ford Explorer			\$58,000			
Patrol	1814	2018	Ford Explorer			\$58,000			
Patrol	1818	2018	Ford Explorer			\$58,000			
Patrol	1819	2018	Ford Explorer			\$58,000			
Patrol	1820	2018	Ford Explorer			\$58,000			
Patrol	1870	2018	Ford Explorer			\$58,000			
Patrol	1898	2018	Ford Explorer			\$58,000			
Patrol	1899	2018	Ford Explorer			\$58,000			
Patrol	ATV1	2021	Honda ATV			\$20,000			
Detectives	1769	2017	Ford Fusion				\$44,000		
Detectives	1771	2017	Ford Fusion				\$44,000		
Patrol	1960	2019	Ford Taurus				\$60,000		
Patrol	1961	2019	Ford Taurus				\$60,000		
Patrol	1963	2019	Ford Taurus				\$60,000		
Services	1972	2019	Ford F-150				\$52,000		
Patrol	ATV8	2022	Polaris ATV				\$20,000		
Detectives	1841	2018	Ford Taurus					\$44,000	
Detectives	1842	2018	Ford Taurus					\$44,000	
Patrol	1950	2019	Ford F-150					\$52,000	
Services	1966	2019	Ford Fusion					\$52,000	
Patrol	2009	2020	Ford F-150					\$60,000	
Patrol	2012	2020	Ford F-150					\$60,000	
Patrol	2013	2020	Ford F-150					\$60,000	
Patrol	ATV6	2023	Polaris ATV					\$22,000	
Patrol	ATV7	2023	Polaris ATV					\$22,000	
			Total	\$152,000	\$360,000	\$526,000	\$340,000	\$416,000	\$1,794,000

Capital Improvement Plan: FY2024-2028

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	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
RMS and CAD Systems	\$100,000*	\$900,000*				\$1,000,000

**Projects re-budgeted from FY2022 CIP*

Future Operating Budget Impact (Non-Capital):

Cost Item	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Annual Support Maintenance			\$50,000	\$50,000	\$50,000	\$150,000

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: FY2024-2028

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; additionally, arrest dockets continue into 2023. 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	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Records Scanning Project		\$100,000				\$100,000

Future Operating Budget Impact (Non-Capital):

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: FY2024-2028

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, Downtown TIF Fund, and General Capital Projects Fund via transfers from the General Fund

CITYWIDE RADIO INVENTORY			
Department	Funding Source	Radio Type	Inventory Count
Police	315-Gen Cap Projects Fund	Portable Radio	170
		Mobile Radio	13
Police	181-Downton TIF Fund	Portable Radio	5
		Mobile Radio	3
Ocean Rescue	315-Gen Cap Projects Fund	Portable Radio	42
		Mobile Radio	2
Emergency Operations Center (EOC)	315-Gen Cap Projects Fund	Portable Radio	8
		Mobile Radio	4
Beaches Energy Services	410-Electric Fund	Portable Radio	46
		Mobile Radio	37
Public Works	420-Water Sewer Fund	Portable Radio	54
		Mobile Radio	5
Total			389

FY2024 REPLACEMENTS	
QTY	Cost
-	-
4	21,560
-	-
3	16,170
4	11,108
-	-
1	6,027
1	5,390
2	5,554
3	11,727
5	13,885
-	-
23	\$91,421

5-YEAR REPLACEMENTS	FY2024	FY2025	FY2026	FY2027	FY2028	Total
315-Gen Cap Projects Fund (Police, EOC)	32,977	33,311	34,310	35,339	42,466	178,403
315-Gen Cap Projects Fund (Non-Capital) (Ocean Rescue)	11,108	11,441	11,784			34,333
181-Downtown TIF Fund (Police DT CAPE)	16,170	16,656	11,437	13,171	13,566	71,000
410-Electric Fund (Non-Capital) (Beaches Energy Services)	17,281	17,800	18,333	26,190	23,849	103,453
420-Water Sewer Fund (Non-Capital) (Public Works)	13,885	14,301	14,730	21,241	21,878	86,035
Total	\$91,421	\$93,509	\$90,594	\$95,941	\$101,759	\$473,224

Capital Improvement Plan: FY2024-2028

Public Works

Funding Sources	FY2024	FY2025	FY2026	FY2027	FY2028	Total
001 - General Fund	45,000	58,000	65,000	65,000		233,000
150 - Local Option Gas Tax	310,000	310,000	310,000	310,000	310,000	1,550,000
151 - Infrastructure Surtax	870,000	1,070,000	820,000	820,000	820,000	4,400,000
315 - General Capital Projects	1,079,000	200,000	300,000	820,000	410,000	2,809,000
315 - Stormwater Utility	2,000,000					2,000,000
420 - General Capital Projects	300,000					300,000
420 - Water & Sewer Utility	5,031,000	4,180,000	4,795,000	4,708,000	4,870,000	23,584,000
423 - Stormwater Utility	3,773,000	1,745,000	1,585,000	395,000	395,000	7,893,000
430 - Sanitation	30,000	345,000				375,000
Grand Total	13,438,000	7,908,000	7,875,000	7,118,000	6,805,000	43,144,000

Expenses	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Streets						
Vehicle & Heavy Equipment Replacement	45,000	58,000	65,000	65,000		233,000
Streets Heavy Machine Equipment Replacement	242,000			220,000	110,000	572,000
Pavement - New Sidewalks	70,000	70,000	70,000	70,000	70,000	350,000
Pavement Maintenance (Non-Capital)	1,060,000	1,060,000	1,060,000	1,060,000	1,060,000	5,300,000
Penman Rd Commercial Area Infrastructure Imp.	50,000	250,000				300,000
Streets Total	1,467,000	1,438,000	1,195,000	1,415,000	1,240,000	6,755,000

Distribution & Collection						
Vehicle & Heavy Equipment Replacement	90,000	65,000		203,000	570,000	928,000
Penman Rd Commercial Area Infrastructure Imp.	190,000	1,620,000				1,810,000
Water Dist. & Sanitary Sewer Collection Sys Imp.	2,350,000	650,000	600,000	3,350,000	3,100,000	10,050,000
W/ Dist. & Sanitary Sewer Coll. Sys Imp. (Non-Capital)	325,000	325,000	325,000	325,000	325,000	1,625,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str S	1,465,000					1,465,000
Distribution & Collection Total	4,420,000	2,660,000	925,000	3,878,000	3,995,000	15,878,000

Pollution Control Plant						
Vehicle & Heavy Equipment Replacement		60,000			60,000	120,000
Sanitary Sewer Lift Station Rehab	426,000	660,000	650,000	260,000	250,000	2,246,000
Wastewater Treatment Facility Imp.	440,000	350,000	2,990,000	400,000	415,000	4,595,000
Pollution Control Plant Total	866,000	1,070,000	3,640,000	660,000	725,000	6,961,000

Water Plant						
Vehicle & Heavy Equipment Replacement	45,000	45,000			50,000	140,000
Water Plant Improvement	215,000	405,000	230,000	170,000	100,000	1,120,000
Water Plant Total	260,000	450,000	230,000	170,000	150,000	1,260,000

Stormwater						
Vehicle & Heavy Equipment Replacement			190,000			190,000
Stormwater Collection & Treatment Sys Imp.	5,580,000	1,650,000	1,400,000	700,000	400,000	9,730,000
Stormwater Collection & Treatment Sys Imp.(Non-Capital)	295,000	295,000	295,000	295,000	295,000	1,475,000
Video Surveillance Sys Update - Stormwater	30,000					30,000
Stormwater Total	5,905,000	1,945,000	1,885,000	995,000	695,000	11,425,000

Administration						
Public Works Asset Mgmt. Software Solution	300,000					300,000
Administration Total	300,000					300,000

Sanitation						
Vehicle & Heavy Equipment Replacement		345,000				345,000
Video Surveillance Sys Update - Sanitation	30,000					30,000
Sanitation Total	30,000	345,000				375,000

Capital Projects						
Video Surveillance Sys Update - Water	190,000					190,000
Capital Projects Total	190,000					190,000

Grand Total	13,438,000	7,908,000	7,875,000	7,118,000	6,805,000	43,144,000
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Capital Improvement Plan: FY2024-2028

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	FY2024	FY2025	FY2026	FY2027	FY2028
Streets	524	2014	F-150 4x4	\$45,000				
Water	598	2014	Dodge Ram 2500	\$45,000				
D&C	521	2013	F550 Dump Truck	\$90,000				
Streets	526	2015	PU – RAM2500 4x4		\$58,000			
Sanitation	546	2020	Elgin Crosswind J1 Street Sweeper		\$345,000			
D&C	541	2015	F250 ¾ ton Ext cab w/util. body		\$65,000			
Water	599	2009	Chevy Silverado		\$45,000			
PCP	587	2011	Bobcat s770		\$60,000			
Stormwater	535	2014	CAT Challenger Boom Arm Mower (Re-budget)			\$190,000		
Streets	533	2016	F250 ¾ ton w/util. body			\$65,000		
Streets	503	2017	F250 ¾ ton Pickup 4x4				\$65,000	
D&C	572	2017	F250 ¾ ton w/ util. body				\$68,000	
D&C	06-28	2018	Caterpillar 4x4 Backhoe				\$135,000	
D&C	504	2018	F250 ¾ ton w/util. body					\$70,000
D&C	542	2014	114SD Vac-Con					\$500,000
Water	594	2017	Dodge 1500 w/ utility body					\$50,000
PCP	517	2017	F350 w/ crane					\$60,000
			Total	\$180,000	\$573,000	\$255,000	\$268,000	\$680,000

* 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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
General Fund	\$45,000	\$58,000	\$65,000	\$65,000		\$233,000
Water & Sewer Fund	\$135,000	\$170,000		\$203,000	\$680,000	\$1,188,000
Stormwater Fund			\$190,000			\$190,000
Sanitation Fund		\$345,000				\$345,000
Total	\$180,000	\$573,000	\$255,000	\$268,000	\$680,000	\$1,956,000

Capital Improvement Plan: FY2024-2028

Project Title: Streets Heavy Equipment Replacement 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.

The FY2024 purchase request for the streets Loader is included in this budget. During heavy storm requirements, the availability of equipment by vendors has been lacking and during named storm events, response can be slow as resources are allocated after declaration and early requests are delayed.

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 3/23	Estimated Replacement Cost
Hamm HD-Roller	ST-73	2003	2024	232 hrs	\$65,000
Loader	NEW	2024	NEW	0hrs	\$177,000
Caterpillar Tandem Dump Truck	545	2016	2027	70,127	\$220,000
International 16 Foot Flatbed Dump Truck Double Cab	569	2018	2028	22,578	\$110,000
Caterpillar 4x4 Backhoe	527	2023	2034		
Caterpillar Excavator	534	2023	2033		
Caterpillar 279 Compact Tract Loader	ST-88	2019	2031		
International 16 Foot Flatbed Dump Truck Double Cab	551	2019	2030		
Massey Ferguson MF5711, Tractor & Land Pride Bushhog	ST-32	2021	2033		
				Total	\$572,000

Capital Improvement Plan: FY2024-2028

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

	FY2024	FY2025	FY2026	FY2027	FY2028
Balance beginning of year:	\$151,927	\$9,927	\$109,927	\$209,928	\$89,930
Deposits from General Fund	\$100,000	\$100,000	\$100,001	\$100,002	\$100,000
Est. Available Balance	\$251,927	\$109,927	\$209,928	\$309,930	\$189,930
Withdrawals:					
Hamm HD-Roller	\$65,000				
Loader	\$177,000				
Caterpillar Tandem Dump Truck				\$220,000	
International 16 Foot Flatbed Dump Truck Double Cab					\$110,000
Total Withdrawals	\$242,000			\$220,000	\$110,000
End-of-year Balance	\$9,927	\$109,927	\$209,928	\$89,930	\$79,930

Capital Improvement Plan: FY2024-2028

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 93 miles of road and 34 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.

	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Street Maintenance (LOGT)	\$260,000	\$260,000	\$260,000	\$260,000	\$260,000	\$1,300,000
(Non-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
(Non-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: FY2024-2028

Project Title: Penman Road Commercial Area Infrastructure Improvements

Department/Division: Public Works / Capital Projects

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:

Penman Road Water/Sewer improvements: This is a City of Jacksonville project designated as “Penman Road Complete Streets.”

Replace approximately 5,800 LF of 10” cast iron (CI) sewer Force Main (FM) with 10” PVC FM from LS-9 along Tanglewood Road, Arden Way, and Penman Road to 8th Avenue N. and Holly Drive. The CI FM will be removed or abandoned and grout-filled. Note: Almost $\frac{3}{4}$ of the new FM would run along Penman (~4,200 LF).

Replace approximately 2,100 LF of 6” asbestos concrete (AC) Watermain (WM) with 12” PVC WM on Penman Road from 11th Avenue North to 18th Avenue North. The 6” AC WM will be abandoned and grout-filled.

Installing new 8” reuse trunk line along Penman Rd. for a distance of approximately 3,000 LF from Beach Blvd. to 9th Ave N.

Penman Road Improvements: *Recommended Project funding is General Capital Projects Fund road reserve, $\frac{1}{2}$ -cent Infrastructure Surtax (BJB) and Water & Sewer Fund.*

Funding Source(s): $\frac{1}{2}$ -cent Infrastructure Surtax (BJB) for design work. Water/Sewer Fund is being utilized for the force main, reuse, and watermain improvements.

Penman Rd. Commercial Area	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Construction/Utility Coordination (BJB)	\$50,000	\$250,000				\$300,000
Force Main Improvements (W/S Fund)	\$90,000	\$800,000				\$890,000
Reuse Trunk Installation (W/S)	\$40,000	\$420,000				\$460,000
AC Watermain Replacement (W/S)	\$60,000	\$400,000				\$460,000
Total	\$240,000	\$1,870,000				\$2,110,000

NOTES: The above estimated planning costs are variable until project scope, design, bid advertisement and bid award are complete.

Capital Improvement Plan: FY2024-2028

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, 10,697 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 97 miles of sewer mains and over 2,200 manholes, 38 sewage lift stations with 18 miles of force mains. Manholes are routinely being identified for rehabilitation. Sewer mains identified in previous studies (1989 Water & Wastewater Study, 1992 & 1995 Infiltration & Inflow Studies, and 2004 Hydraulic Study) are deteriorated, cracked and leaking clay / cast iron pipes, constructed many decades ago, and are well beyond the normal life cycle. **Relining and replacing as necessary reduces sewer backups, infiltration, and inflow from groundwater and rains, which in turn reduces the operational load and long-term wear and tear on the sewage lift stations and the City's wastewater treatment facility.** This places less pollution load upon the environment. **This is an ongoing, multi-year program.**

Capital Improvement Plan: FY2024-2028

Project	Project Area			
	Est. Length	ALONG	FROM	TO
Water Main Improvement 8" Cast Iron Design (2023) & Const. (2024)	Replace approximately 5,000' of 8" Cast Iron water main	• 3 rd Street S.	16 th Ave S.	35 th Ave S.
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 Street N.	9 th Ave. N. 15 th Ave. N. 19 th Ave. N.	11 th Ave. N. 18 th Ave. N. 20 th Ave. N.
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.
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.
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.
Water Main Connections Design (2028) & Const. (2029)	~285' WM Connection ~460' WM Connection ~50' Connection ~1,530 WM Connection	35 th Ave. S. Justice Dr. Palm Way Jacksonville Dr.	2 nd Street S. America Ave. Sanctuary Way	3 rd Street S. Zephyr Way S. Marsh Landing Blvd.

Capital Improvement Plan: FY2024-2028

Project (Fund Source)	Phase	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Water Main Improvement (W/S)	Design Construct	\$2,250,000					\$2,250,000
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 Construct				\$350,000	\$3,000,000	\$3,350,000
Water Main Improvement (W/S)	Design					\$100,000	\$100,000
	Total	\$2,350,000	\$650,000	\$600,000	\$3,350,000	\$3,100,000	\$10,050,000

NON-CAPITAL	FY2024	FY2025	FY2026	FY2027	FY2028	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: FY2024-2028

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	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Water Sewer Fund	\$760,000					\$760,000
Stormwater Fund	\$368,000					\$368,000
General Cap Projects Fund	\$337,000					\$337,000
Total	\$1,465,000					\$1,465,000

Capital Improvement Plan: FY2024-2028

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 2,200 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.

Lift stations were re-sequenced in FY2024 based on the FY2021 Wastewater Master Plan draft recommendation.

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 #25: (FY2024-25) This is a duplex submersible station located at 1781 The Greens Way. The pumps are undersized, and piping, fittings and valves are in poor condition. The Spectrashield coating in well is approximately 20 yrs. old and appears to be reaching the end of useful life. Various electrical improvements are needed to assure safety and longevity of this lift station. The site lighting presently is substandard and is presenting a potential safety issue.

LS #13: (FY2025-26) This is a duplex submersible station located at 49 Fairway Lane. The piping, fittings and valves are in fair condition. The Spectrashield coating appears to be reaching the end of its useful life. Safety grating and various electrical improvements are needed. The site lighting is presently substandard and is presenting a potential safety issue.

LS #35: (FY2026-27) This is a duplex submersible station located at Jardin de Mer. Physical size of the pumps makes it very difficult for operations staff to remove pumps for maintenance. Various piping, fittings, valves are in poor condition. The HDPE liner is discolored black and appears to be in fair condition. Grease appears to be problematic. Safety grating and various electrical improvements are needed. The site lighting is presently substandard and is presenting a potential safety issue.

Capital Improvement Plan: FY2024-2028

LS #9: (FY2027-28) This is a submersible station located at 1850 Tanglewood Road. Pumps are not meeting the estimated capacity. Safety grating and various electrical improvements are needed. The site lighting is presently substandard and is presenting a potential safety issue. The emergency power for this station is presenting issues and needs to be evaluated for replacement or improvement options.

LS #18: (FY2028-29) This is a submersible pump station located at 901 North 22nd Street. Pumps are not meeting the estimated capacity. Piping, valves and fittings are in poor condition and the wet well requires attention and potential repair or replacement. Various electrical improvements need to be made. The site lighting is presently substandard and is presenting a potential safety issue.

FUTURE LIFT STATION PROJECTS:

LS#24: located at 3750 Third Street S.

LS#6: located at 18 Sandra Dr.

LS#4: located at 1606 1ST Street S.

LS#10: located at 300 Palm Tree Rd.

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

LS#16: located at 68 Evans Dr.

Funding Source: Water & Sewer Fund

PROJECT (Fund Source)		FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
LS #5 (W/S)	Design Construct	\$375,000					\$375,000
LS #25 (W/S)	Design Construct	\$51,000	\$610,000				\$661,000
LS #13 (W/S)	Design Construct		\$50,000	\$600,000			\$650,000
LS #35 (W/S)	Design Construct			\$50,000	\$210,000		\$260,000
LS #9 (W/S)	Design Construct				\$50,000	\$200,000	\$250,000
LS #18 (W/S)	Design Construct					\$50,000	\$50,000
Total		\$426,000	\$660,000	\$650,000	\$260,000	\$250,000	\$2,246,000

Capital Improvement Plan: FY2024-2028

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:

Mobile Generators for Lift Stations: (FY2024) 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.

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. This is a non-capital expense.

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 process 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) Lift station #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) 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: (FY2022-32) 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.

Portable 4"/6" Pumps: (FY2026 & FY2028) PCP currently has four (4) mobile emergency bypass pumps used primarily during Digester/SBR cleaning and hurricane season to pump Lift Stations. Two (2) portable 4"/6" Pumps are needed to provide additional dependable pumping to WWTP and lift stations. These bypass pumps would provide emergency pumping to prevent backups and potential overflows. This purchase would lessen the need to rent similar pumps.

PCP Plant Storage Building: (FY2028) This project will allow for storage of large spare parts, additional under cover parking for carts, skid steer, and portable pumps. The intention would be to utilize the previously vacated slab from the previous dewatering building.

Capital Improvement Plan: FY2024-2028

PCP Underground Valve Replacements: (FY2028) This project would allow for the replacement of multiple valves around the Pollution Control Plant. Many of these valves are original, inoperable, or difficult to operate.

Funding Source: Water & Sewer Fund

Project	Phase	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Mobile Generators for Lift Stations		\$140,000					\$140,000
WWTP Permit Renewal (NPDES) – non-capital expense		\$50,000					\$50,000
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
Portable 4"/6" Pump for LS/Plant				\$65,000		\$65,000	\$130,000
PCP Plant Storage Building						\$50,000	\$50,000
PCP UG Valve Replacement						\$50,000	\$50,000
	Total	\$440,000	\$350,000	\$2,990,000	\$400,000	\$415,000	\$4,595,000

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

Capital Improvement Plan: FY2024-2028

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:

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 lines, hardness reductions, potential plant upgrades, 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.

Auto Flushers: (FY2024) The FY2021 Water Master Plan Indicated Auto Flushers would improve areas of low flow for improved water quality.

Electrical Control Panel Replacements: (FY2025) 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, and 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: (FY2025) 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: (FY2026) 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: FY2024-2028

Vertical Service Pumps and VFD (Variable Frequency Drive) Conversion: (FY2028-29) The high-speed service pumps at both water plants are original to the plant construction. Currently the horizontal pumps come with extra maintenance activities and pump alignment challenges. This improvement will also consider the pressure increases recommended to the system as part of the Water Master Plan. Design in FY2028.

Water Treatment Telemetry and Electrical upgrade: (FY2024-28) The Data Flow (SCADA) upgrades are required to upgrade electronic components and telemetry for sustainability and resiliency.

Funding Source: Water & Sewer Fund

Project	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Water Quality Analysis/Chemical Study	\$60,000					\$60,000
Security/Lighting Improvements	\$75,000					\$75,000
Electrical Control Panel Replacements		\$75,000				\$75,000
PLC Conversions		\$130,000				\$130,000
Auto Flushers	\$30,000					\$30,000
South Tower Drain Piping Bypass Valving Replacement		\$30,000				\$30,000
Water Tower Inner Renovation (North & South)		\$120,000		\$120,000		\$240,000
WTP #1 Ground Storage Tank Renovations			\$180,000			\$180,000
Vertical Service Pumps and VFD Conversion					\$50,000	\$50,000
Data Flow Upgrades	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Total	\$215,000	\$405,000	\$230,000	\$170,000	\$100,000	\$1,120,000

Capital Improvement Plan: FY2024-2028

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. The current stormwater funding for FY2024 is available, however future funding for FY2025 – 2028 is contingent on stormwater funding rate adjustments. 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): (FY2024) 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: (FY2024-28) 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: (FY2024) 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.

Stormwater Station Security & Lighting Upgrades: (FY2024-25) The security fencing at the Central Basin stormwater station warrants replacement for security and safety improvements. This site will 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.

Stormwater Small Projects: (FY2023-26) This project is designed to include several small area stormwater projects that were 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.

Capital Improvement Plan: FY2024-2028

Palm Tree Rd. Stormwater Improvements: (FY2025-26) 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.

Madrid Station Pump Replacement: (FY2024) The pumps at Stormwater Pump station are deteriorating and need replacement. One of the three pumps is already broken beyond repair. Repairing the older Myers pumps is no longer supported and new pumps are needed.

Stormwater Station Upgrades and Replacements: (FY2025-28) The majority of the Stormwater stations are as originally designed. The vaults and mechanical equipment (pumps/piping) have not been inspected to identify necessary repairs. These stations have not had any improvements since originally constructed.

Stormwater Telemetry and Electrical upgrade: (FY2024-28) The Data Flow (SCADA) upgrades are required to upgrade electronic components and telemetry for sustainability and resiliency.

Funding Sources: Stormwater Fund, General Capital Projects Fund

Project	Phase	FY2024	FY2025	FY2026	FY2027	FY2028	Total
4 th Street South (1 st Ave. South to 6 th Ave. South)	Construct (GCP) Construct (W/S)	\$2,000,000 \$1,000,000					\$3,000,000
Non-ADA Dune Walkovers (Qty 21) – General Capital Projects Fund		\$500,000	\$200,000	\$300,000	\$600,000	\$300,000	\$1,900,000
Beach Outfalls (QTY 14)		\$1,000,000					\$1,000,000
Stormwater Security & Lighting Improvements		\$200,000	\$50,000				\$250,000
Madrid Station Pump Replacement		\$180,000					\$180,000
Stormwater Station Upgrades and Replacement			\$50,000	\$50,000	\$50,000	\$50,000	\$200,000
Data Flow Upgrades		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Stormwater Small Projects	Design Construct	\$50,000 \$500,000	\$50,000 \$500,000	\$500,000			\$1,600,000
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	\$5,580,000	\$1,650,000	\$1,400,000	\$700,000	\$400,000	\$9,730,000

PROJECT (NON-CAPITAL)	FY2024	FY2025	FY2026	FY2027	FY2028	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 NON-CAPITAL	\$295,000	\$295,000	\$295,000	\$295,000	\$295,000	\$1,475,000

Capital Improvement Plan: FY2024-2028

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

	FY2024	FY2025	FY2026	FY2027	FY2028	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.

Capital Improvement Plan: FY2024-2028

Project Title: Public Works Video Surveillance Systems Update

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 Video Surveillance System. This project will be managed by the Information Services Department. This involves replacement of existing systems at Water Plant 1 and Water Plant 2, as well as construction of two additional new monitoring stations to allow monitoring the City Compactor location and the Central Basin Stormwater Vault Pumping Station.

Funding Sources: Water and Sewer Fund/Sanitation Fund/Stormwater Fund

	FY2024	FY2025	FY2026	FY2027	FY2028	TOTAL
Water Plant 1 – Replace Existing System	\$90,000					\$90,000
Water Plant 2 – Replace Existing System	\$100,000					\$100,000
City Compactor – New Installation	\$30,000					\$30,000
Stormwater Vault Pumping Station – New Installation	\$30,000					\$30,000
Total	\$250,000					\$250,000

Funding Source Summary:

Funding Source	FY2024	FY2025	FY2026	FY2027	FY2028	Total
Sanitation Fund	\$30,000					\$30,000
Water & Sewer Fund	\$190,000					\$190,000
Stormwater Fund	\$30,000					\$30,000
Total	\$250,000					\$250,000



Glossary of Budgetary and Financial Terminology and Acronyms

The City's operating budget contains specialized and technical terminology and acronyms that are unique to government and to public finance and budgeting. This glossary has been included in the budget to assist the reader in understanding the more unique terms.

Accrual basis of accounting – method of accounting that recognizes the financial effect of transactions, events, and inter-fund activities when they occur, regardless of the timing of the related cash flows.

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

Assessed Valuation – the value placed on property for the purpose of taxation. The City of Jacksonville Beach accepts the assessment of real and personal property as determined by the Duval County Property Appraiser.

AWT – Advanced Waste Treatment

Glossary and list of acronyms

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

BLS – Basic Life Support

BMAP – Basin Management Action Plan

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

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

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

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

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

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

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

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

CAD – Computer-Aided Dispatch

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

Glossary and list of acronyms

Debt – funds owed as a result of borrowing.

Debt Service – the payment of principal and interest on borrowed funds, such as bonds.

Debt Service Fund – the fund used to account for the accumulation of resources for the payment of principal and interest on long term debt, specifically, bond issues.

Deficit – the excess of expenditures over revenues during a fiscal year.

Department – a major administrative division of the City with overall management responsibility for an operation or a group of related operations within a related program area.

Depreciation – the periodic expiration of an asset's useful life. Depreciation is a requirement in proprietary funds such as internal service and enterprise funds.

EAR – Evaluation and Appraisal Report

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

EPA – Environmental Protection Agency

EVOC – Emergency Vehicle Operators Course

Encumbrance/encumbered – a commitment of funds through appropriation in which the expenditure has not actually been made at the time of recording. It may be represented by a purchase order, purchase requisition or contract for goods and services.

Enterprise Fund – a fund in which the activities are supported wholly or primarily by charges and fees paid by the users of the services.

ESCO – Electric Service Corporation

Expenditure/Expense – the outflow of funds paid or to be paid for an asset obtained or for goods and services provided regardless of when the expense is actually paid. The term expenditure applies to governmental funds and the term expense applies to proprietary funds.

FCC – Federal Communications Commission

FDEP – Florida Department of Environmental Protection

FDOT – Florida Department of Transportation

FERC – Federal Energy Regulatory Commission

Glossary and list of acronyms

FMPA – Florida Municipal Power Agency

Fiduciary Fund – used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs. The City of Jacksonville Beach's pension funds are accounted for and budgeted as fiduciary funds.

Fiscal Year – the time period designated by the City signifying the beginning and ending of its annual period for recording financial transactions. The City of Jacksonville Beach's fiscal year is October 1 through September 30.

Fixed Asset – a financial resource that is tangible, has an expected life of more than one year, costs more than \$1,000 and is not a repair or supply item. Items meeting the fixed asset criteria are classified by major categories: land, building, improvements other than building, equipment and vehicles and construction-in-progress.

FOP – Fraternal Order of Police

Franchise – an agreement between the City and a provider of public services, such as cable television or garbage collection, which imparts certain standards on the provider and is a contract which requires payments to the City.

FRCC – Florida Reliability Coordinating Council

FRDAP – Florida Recreation Development Assistance Program

FS – Florida Statutes

Fund – an independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record cash and other assets together with all related liabilities, obligations, reserves and equities. Funds are segregated so that revenues will be used only for the purpose of carrying out specific activities in accordance with special regulations, restrictions or limitations.

Fund Balance – refers to the excess of assets over liabilities and, therefore, is generally known as the amount available for appropriation to the extent that it is not reserved.

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

General Fund – the governmental accounting fund supported by ad valorem property taxes, licenses and permits, service charges and other general revenues to provide City-wide operating services. This may be referred to as the Operating Fund.

Glossary and list of acronyms

General Obligation Bonds (GOB) – bonds whose principal and interest are paid from property tax for debt service and are backed by the City's full faith and credit. Approval by referendum vote is required for GOBs to be issued.

GFOA – Government Finance Officers' Association

GIS – Geographic Information System

Governmental Funds – funds used to account for the acquisition, use and balances of expendable financial resources and related liabilities. Governmental funds include the General Fund, Special Revenue Fund(s), Debt Service Fund(s) and Capital Projects Fund(s).

GPS – Geographic Positioning System

Homestead Exemption – pursuant to the Florida State Constitution, the first \$25,000 of assessed value of a home which the owner occupies as principal residence is exempt from property tax.

HTE – The name of the City of Jacksonville Beach's operating software for general ledger, utility billing, building permit, occupational license and other applications.

IAFF – International Association of Firefighters

Impact Fees – monetary payments made by developers or builders to defray the public costs of providing infrastructure capital to a development.

Infrastructure – public support structures such as roads, street lighting, water and sewer lines.

Intergovernmental Revenue – Revenue received from another governmental unit in the form of entitlements, shared revenues or payment in lieu of taxes.

IRB – Inflatable Rescue Boat

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.

Glossary and list of acronyms

LIUNA – Laborers International Union of North America

LOGT – Local Option Gas Tax

Major Funds – Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements – and Management's Discussion and Analysis – For State and Local Governments* sets forth minimum criteria (percentage of assets, liabilities, revenue or expenditures/expenses) for the determination of major funds. Based on that criteria, the City reports the following major funds: General Fund, General Capital Projects Fund, Community Redevelopment Fund and Electric Fund. The City has elected to report the Water & Sewer Fund as a major fund.

Mandate – any responsibility, action or procedure that is imposed by one sphere of government on another through constitutional, legislative, administrative, executive or judicial action as a direct order or that which is required as a condition of aid.

Matching Requirement – a contribution to a project or program required by a funding source as a basis for the grantor's contribution. Matching requirements are frequently imposed as a proportionate share of the overall contribution.

MCP – Mobile Command Post

MGD – Million Gallons per Day

MHz – Megahertz

Mill – amount per \$1,000 of value

Millage Rate – The ad valorem tax rate expressed in the amount levied per \$1,000 of assessed taxable value of the property, or 1 mill = \$1.00 per \$1,000 of assessed value.

MPO – Metropolitan Planning Organization

Mw, Mwh – Megawatt (1,000 kilowatts), Megawatt hour (1,000 kilowatt hours)

NERC – North American Electric Reliability Corporation

NFPA – National Fire Prevention Association

NFTPO – North Florida Transportation Planning Organization

Nonmajor Funds – any fund that does not meet Governmental Accounting Standards Board (GASB) criteria (percentage of assets, liabilities, revenue or expenditures/expenses) for classification as a major fund or that the City does not elect to report as a major fund.

NPDES – National Pollutant Discharge Elimination System

Glossary and list of acronyms

O&M Facility – Operations and Maintenance Facility.

Operating Expenditures – also known as operating and maintenance costs, these are day-to-day expenses excluding capital outlay, debt service and transfers.

Performance Indicators – special qualitative and quantitative measures of work performed as an objective of a department.

PPA – Purchase Power Agreement.

Proprietary Funds – used to account for a government's ongoing organizations and activities that are similar to those found in the private sector. Proprietary funds include Enterprise and Internal Service Funds.

PUD – Planned Unit Development

PWRCA – Priority Water Resource Caution Area

Reserve – an account used to indicate that a portion of funds has been legally restricted for a specific purpose or not available for appropriation and subsequent spending. A reserve for working capital is a budgetary reserve set aside for cash flow needs, emergencies, unforeseen expenditures or revenue shortfalls.

Retained Earnings – a fund equity account which reflects accumulated net earnings (or losses) of a proprietary fund. As in the case of fund balance, retained earnings may include certain fund balance reserves.

RFP – Request for Proposal

RFQ – Request for Qualifications

Rolled-back Millage Rate – The millage rate calculated to provide the same amount of property taxes as the previous year, excluding new taxable value (new construction/additions) and amounts paid as the result of obligations measured by dedicated tax increment value.

Revenue – funds which the City receives as income. Revenue categories include taxes, licenses, user fees, service charges, fines and penalties, interest, loan proceeds and grants.

SAN – Storage Area Network

SCBA – Self-contained Breathing Apparatus

Sinking Fund – a reserve fund accumulated over a period of time used for the periodic retirement of debt.

Glossary and list of acronyms

SLEP – Service Life Extension Program

Special Assessment – a compulsory levy imposed on certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Special Revenue Fund – a governmental fund in which the revenues are designated for use for a specific purpose or activity.

STAG – State and Tribal Assistance Grant

SWAT – Special Weapons and Tactics

Taxes – compulsory charges levied by a government for the purpose of financing services performed for the common benefit.

Tax Year – the calendar year in which ad valorem taxes are levied to finance the ending fiscal year budget. For example, the tax roll for the 2009 calendar year would be used to compute the ad valorem taxes levied for the 2009-2010 budget.

TCEA – Transportation Concurrency Exception Area

TECO – Tampa Electric Company

Tentative Millage – the tax rate adopted in the first public hearing of a taxing authority. Under state law, the agency may reduce, but not increase, the millage during the final budget hearing without extensive re-advertising and property owner notification.

TIF – Tax Increment Fund(s)

TMDL – Total Maximum Daily Load. TMDL refers to the maximum amount of a pollutant such as nitrogen, copper, phosphorous or other specified nutrient that a water body can receive and still meet water quality standards, and an allocation of that amount is made to the pollutant's sources, such as wastewater plants.

Transfers – are used to 1) move revenues from the fund with collection authorization to the debt service fund as debt service principal and interest payments become due, 2) move restricted amounts from borrowings to the debt service fund to establish mandatory reserve accounts, 3) move unrestricted general fund revenues to finance various programs that the government must account for in other funds in accordance with budgetary authorizations, including amounts provided as subsidies or matching funds for various grant programs.

TRIM – Truth in Millage Act – a 1980 law enacted by the Florida legislature which changed the budget process for local taxing authorities. It was designed to keep the public informed about the taxing intentions of the various authorities.

Glossary and list of acronyms

Uniform Accounting System – the chart of accounts prescribed by the State of Florida, Office of the Comptroller which is designed to standardize financial information to facilitate comparison and evaluation of various reports.

User Charges/Fees – fees charged for the direct receipt of public service.

VECHS – Volunteer Employee Criminal History System

Voted Millage – property tax levies authorized by voters within a taxing authority. Bond issues that are backed by property taxes are a common form of voted millage in the State of Florida. Such issues are called general obligation bonds.

WQBEL – Water Quality Based Effluent Limit

WTP – Waste Treatment Plant

WWTP – Waste Water Treatment Plant

