



FY 2024 - 2025 ANNUAL BUDGET

CITY OF
JACKSONVILLE BEACH



City of Jacksonville Beach Annual Budget



Fiscal Year ending September 30, 2025

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
	John Wagner	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: David Migut

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

2025 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, 2023

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, 2023. 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.

November 22, 2024

The FY2025 Annual Budget and Capital Improvement Plan adopted by City Council on September 16, 2024, keeps the millage rate steady at 3.9947 mills. The total adopted budget of \$234,912,679 is 10.4% higher than the prior year. The City's annual budget determines the manner in which services will be provided to the community during the coming year, and its adoption is one of the most important actions considered by the Council.

Major items budgeted include:

- Infrastructure improvements – continued roadway, water, sewer and stormwater improvements in the Southend District: 13th Ave S. to 16th Ave S. and 10th Str S.
- Electric improvements – continued investment in the renewal and replacement of transmission line hardware and substation transformers to continually improve reliability
- Compliance - Wastewater Effluent Elimination Compliance Project (SB64 Solution)

STRATEGIC PLAN

The Vision statement for the community, the Mission statement for the organization, and the employee developed set of Core Values adopted in FY2022 continue to be the foundational pillars for the City's Strategic Plan, which was also adopted in early FY2022. City Administration, in working with the City Council and stakeholders, is responsible for implementing the Strategic Plan, and using the Vision, Mission and Core Values for guidance in maintaining the appropriate organizational culture. 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

While the financial outlook at a national, state, and local level has improved, challenges continue to exist. Jacksonville Beach continues to see growth in our property tax revenues and State revenue sharing, but these increases are offset by escalating labor and operating costs. Ongoing supply chain delays and inflationary pricing since the pandemic has been factored into the budget estimates.

The FY2025 budget includes some increases to the staffing in critical areas as well as an increase to wages with the second year of an across the board cost of living adjustment of 3% (Resolution 2110-2023 approved by City Council on 4/18/22). In addition, the cost for benefits includes a 15.5% increase for pension contributions. Not only is the city meeting the economic challenges but we are being required to meet increasing Federal and State regulations for Water, Sewer and

Stormwater. The budget for FY2025 will allow the City to maintain its current service levels while also making significant investments in capital improvements. Through careful and forward-thinking planning, we continue to set aside funds for longer-term projects such as: facilities maintenance; park upgrades and improvements; and improvements to our electric and water sewer systems utilizing pay-go funds. This allows our City to maintain its debt free status attained in October 2020.

BUDGET CONCERNS AND UNCERTAINTIES

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

During FY2024, the City experienced a cyber event that delayed the progress of several strategic projects and initiatives. Consequently, this required the reset of some of the goals from the prior year to the new year. The challenges of the cyber event were met head-on by a dedicated workforce determined to provide critical services to our community with minimal disruption, guided by the City's Mission to be a *"Responsive government focused on safety, service and sustainability"* and following the Core Values: *Empowerment; Pride; Integrity; Communication and Teamwork*.

While the cyber event provided challenges, it proved past decisions were right decisions when it comes to our conservative approach in managing our financial assets, which includes keeping sufficient cash on hand to cover three months of operating expenses. This strategy allowed us to continue to pay our employees and vendors for the two months when no utility revenues were collected while we rebuilt our utility bill processor.

In addition to the cyber event, we saw actions from visitors to our community that created a concern for public safety within our residents. We have worked to provide calm after the storm as well as enhance our public safety capabilities by choosing to expand our police force by four. This expansion will provide a larger police presence resulting in a spillover effect that will allow us to continue to provide a safe and vibrant community for our residents. The City also worked with the Fraternal Order of Police to restructure officer pay in the third year of the Collective Bargaining Agreement, resulting in both an increase in quantity and quality of applicants for the Police Department.

Actions taken by City staff during FY2024 were not all reactionary. Even though we were not able to pursue every planned capital project, we have had many successes. These advancements include investments in our electrical infrastructure to ensure reliability and quick recovery when we do experience outages, keeping our average outage time well below the state average. We completed construction of 17 non-ADA dune walkovers while continuing to invest in wastewater plant improvements, stormwater drainage improvements, and several drainage/roadway projects. We continued to make investments in our parks leading to a major renovation at Gonzales Park that included adding new playground equipment, shade structures, and four new pickleball courts. These continued investments in our parks provide Jax Beach residents a park system that offers multiple recreational opportunities, for all ages, within a safe environment. Staffing changes for FY2025 reflect actions approved by Council during the current fiscal year, and strategic additions to certain critical areas:

- Add three full-time Police Officers and one full-time Sergeant
- Add one Construction Project Superintendent
- Convert one Part Time Construction Coordinator to full-time
- Eliminated one part-time Construction Inspector

We look forward to approaching FY2025 with a clear focus on the City's Vision: A vibrant Coastal Community that embraces "the beach life". As stewards of the taxpayer resources that make possible the services that are essential to our community, we will continue to manage these resources conservatively and responsibly. I believe the last few years have made us more capable and better prepared to meet the challenges ahead. I look forward to our continued work together, and to our collective efforts to make Jacksonville Beach a great place to live, work, and visit.

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

Sincerely,

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

Mike Staffopoulos
City Manager

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

Ashlie K. Gossett
Chief Financial Officer

A handwritten signature in blue ink, appearing to read "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 75% of 2025 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	\$ 440,568	\$ 15,367,339	\$ 15,807,907	4.7%
Redevelopment	-	44,656,004	44,656,004	13.2%
General Capital Projects	-	14,273,978	14,273,978	4.2%
Electric	33,510,996	28,175,063	61,686,059	18.3%
Water & Sewer	44,163,198	-	44,163,198	13.1%
Total Major Funds	78,114,762	102,472,384	180,587,146	53.6%
Nonmajor Governmental	-	18,403,362	18,403,362	5.5%
Nonmajor Enterprise	14,513,755	730,485	15,244,240	4.5%
Nonmajor Internal Service	6,226,646	-	6,226,646	1.8%
Nonmajor Pension	-	116,676,565	116,676,565	34.6%
Total Nonmajor Funds	20,740,402	135,810,412	156,550,814	46.4%
TOTALS	\$ 98,855,164	\$ 238,282,796	\$ 337,137,960	100.0%
Percentage of total Fund Balance	29%	71%	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 \$15.8 million of fund balance classified as “All Other”, about half has been committed for revenue stabilization and half has been assigned for emergencies and unanticipated events as described in Resolution #1887-2011, #1890-2011 and #1934-2014.

Redevelopment Fund: The fund balance in the Redevelopment Fund is budgeted to incur a slight increase (\$875,876) FY2025. An increase in fund balance is the result to the timing difference between the receipt of tax increment revenue and award of bids for design and construction of projects that have been approved by the Community Redevelopment Agency. Project budgets were adjusted once a bid has been awarded. In 2019, the Florida Statutes were revised and as a result, Capital projects are now budgeted as part of the annual Capital Improvement Plan. The use of fund balance is restricted by Florida Statutes to be spent in the redevelopment district for purposes specified in its adopted redevelopment plan.

General Capital Projects Fund: The General Capital Projects Fund accumulates funds necessary to perform expensive infrastructure improvements or equipment replacements or upgrades, in order to avoid having to borrow for such projects. Funding is primarily from transfers from other funds, interest earnings and occasional grants that the City may receive for such projects. Because the type and cost of these replacements varies from year to year, this budget can show big swings in expenses.

This fund's FY2025 primary source of budgeted revenue is a \$4,075,000, transfer from the General Fund for the following:

- Street maintenance heavy equipment replacement reserve (\$200,000)
- Citywide sidewalk maintenance and construction reserve (\$500,000)
- Dune walkover replacement reserve (\$200,000)
- Parks maintenance and heavy equipment replacement reserve (\$200,000)
- Radio system replacement reserve (\$200,000)
- Major building system replacement projects (\$300,000)
- Police vehicle replacement reserve (\$300,000)
- Partial funding for ERP project (\$100,000)
- Partial funding for information technology major replacements (\$500,000)
- Building renovations resulting from space needs analysis (\$800,000)
- Police records management system replacement (\$300,000)
- City-Wide gateway signage (\$200,000)
- Lifesaving Station building renovations (\$275,000)

Additional funds for the major building system and information technology replacement projects will come from the Electric Fund (\$75,000), Water and Sewer Fund (\$45,000), and the Leased Facilities Fund (\$75,000). Also budgeted are transfers from Information Services (\$50,000) and Human Resources (\$20,000) to accumulate money to pay for future equipment including time-keeping technology replacements.

Major budgeted capital expenses are enterprise resource planning phase II (\$2,000,000), Non-ADA dune walkover renovations (\$1,650,000), 10th Street S. construction from Beach Blvd to 5th Ave S. (\$1,000,000), parks and playgrounds (\$700,000), major building improvements and system replacements such as roofs and HVAC units (\$513,000) and (\$509,000) for police vehicle replacement. In addition, this fund also funds the annual computer replacement plan (\$122,000). The use of these fund balances is assigned by Resolution #1887-2011, #1890-2011 and #1934-2014 to be used to pay for major repair and replacement of equipment and facilities.

Electric Fund: Beaches Energy Services, the City's electric utility, anticipates continued volatility in its power costs that will result in fluctuating electric prices for its customers. Beaches Energy continues to meet its goal of keeping its rates below the State average. Capital improvement plans will continue to be prepared on a "pay as you go" basis in order to maintain the Electric Fund's debt free status attained in October 2020. Fund balance will fluctuate as projects are planned and executed. Restrictions on fund balance in the Electric Fund exist to set aside balances required by resolutions and for customer deposits.

Water & Sewer Fund: In early 2012, the City engaged a consultant to update the last water and sewer rate study and instituted 7.5% rate increases through 2014, with CPI increases thereafter. The rate increase was adopted to pay for needed water and sewer system improvements. The additional funding is enabling Public Works to move forward with projects in 2025 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 2025	Expenses 2025	Budgeted Change in Fund Balance	% Change
General Fund	\$31,147,065	\$31,147,065	-	0.0%
Redevelopment	14,292,857	13,416,981	875,876	-5.2%
General Capital Projects	4,644,000	7,811,828	(3,167,828)	19.0%
Electric	93,644,844	99,117,859	(5,473,015)	32.8%
Water & Sewer	18,154,612	26,269,132	(8,114,520)	48.6%
Total Major Funds	161,883,378	177,762,865	(15,879,487)	95.2%
Nonmajor Governmental	4,492,271	10,449,855	(5,957,584)	35.7%
Nonmajor Enterprise	17,151,901	18,064,867	(912,966)	5.5%
Nonmajor Internal Service	19,353,745	19,410,919	(57,174)	0.3%
Nonmajor Pension	15,346,889	9,224,173	6,122,716	-36.7%
Total Nonmajor Funds	56,344,806	57,149,814	(805,008)	4.8%
TOTALS	\$218,228,184	\$234,912,679	(\$16,684,495)	100.0%

Nonmajor Governmental Funds: Nonmajor governmental funds have dedicated revenues from taxes, grants, bond proceeds, or fines and confiscations. Revenues can vary greatly from year to year, as can the related spending in funds where the revenues are required to be spent on new equipment or programs. Ongoing grant funding for continuing programs such as the Carver Center (partial funding from the Community Development Block Grant) has been decreasing. The budgeted increase in nonmajor governmental funds is primarily attributable to a planned capital project using Infrastructure Surtax Fund reserves for major improvements to sanitary sewer, water distribution, stormwater, and roadways adjacent to the Downtown Redevelopment District (\$6,500,000).

Nonmajor Enterprise Funds: The decrease in nonmajor enterprise fund balance is primarily attributable to the Natural Gas, Stormwater Utility, Sanitation, and Golf Course funds spending more in FY2025 than anticipated revenues.

Nonmajor Internal Service Funds: Internal service funds account primarily for the activities associated with providing services to other City departments, such as accounting, customer care, information services, purchasing, human resources, and risk management (insurance). Budgeted

revenues in internal service funds also represent budgeted expenses in the City's other operating funds, meaning that revenues equal expense and there is normally no change in fund balance. Interest earnings on the self-insurance reserve in the Workers' Comp Insurance Fund are used to reduce the cost for workers comp insurance charged to other departments.

Pension Funds: The City has three pension funds to account for its defined benefit pension plans for general, police and fire employees. Revenues are expected to exceed costs in 2025 by about \$6.1 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 2024	Adopted Budget 2025	Increase (Decrease)	% Change
Taxes	\$34,373,204	\$37,861,853	\$3,488,649	10.1%
Permits & fees	795,100	\$820,000	24,900	3.1%
Intergovernmental	4,691,646	\$5,296,947	605,301	12.9%
Charges for services	146,697,590	\$146,293,053	(404,537)	-0.3%
Fines & forfeitures	267,000	\$257,000	(10,000)	-3.7%
Interest & other	15,684,088	\$18,500,045	2,815,957	18.0%
Transfers in	8,253,070	9,199,286	946,216	11.5%
Total Revenues	\$210,761,698	\$218,228,184	\$7,466,486	3.5%

Taxes: The City made no changes to the millage rate in FY2025. The increase is primarily attributable to an uptick in property values which added \$498,146,120 in the General Fund and \$158,480,508 in the Redevelopment Funds.

Permits & fees: Building permits make up the largest part of this revenue. While estimates are typically based on prior year collections and known major construction projects, for FY2025 we also assumed a modest increase in building activity due to continued economic uncertainty.

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 2025 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 (64.6% of this category) contains a 5.2% decrease in revenue estimates

based on purchased power costs. In addition to the Water & Sewer rates FY2025 Budget includes an anticipated increase to the Stormwater Utility rates within FY2025; the first since 1992. A rate study is underway and once completed the results will be presented to City Council to approve the implementation of a new rate. Water and Sewer rates will increase by the percentage change in CPI on October 1. The CPI rate increase is intended to enable revenues to keep up with increases in the cost of on-going projects to rehabilitate the water and sewer system.

Fines & forfeitures: The budget anticipates a modest increase in revenue from parking violations based on recent history.

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

Transfers in: The increase is primarily attributable to an increase in transfers from the General Fund to the General Capital Projects Fund.

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

Expenditures by Category:

Expenditures by Category	ALL FUNDS			
	Original Budget 2024	Adopted Budget 2025	Increase (Decrease)	% Change
Personal Services	\$39,533,963	\$42,311,529	\$2,777,566	7.0%
Operating-Energy	69,776,331	64,077,023	(5,699,308)	-8.2%
Operating-All Other	56,691,198	61,240,360	4,549,162	8.0%
Capital Outlay	37,972,950	57,774,481	19,801,531	52.1%
Debt Service	-	-	-	0.0%
Grants to Others	582,000	310,000	(272,000)	-46.7%
Transfers out	8,253,070	9,199,286	946,216	11.5%
Total Expenditures	\$212,809,512	\$234,912,679	\$22,103,167	10.4%

Personal Services: The FY2025 payroll budget increase is largely attributable to staffing additions and increases to employee wages in accordance with the most recently approved pay plans. Staffing changes represent strategic additions to certain critical areas:

- Add three full-time Police Officers and one full-time Sergeant
- Add one Construction Project Superintendent
- Convert one part-time Construction Coordinator to full-time
- Eliminated one part-time Construction Inspector

Operating-Energy: The City's utility, Beaches Energy Services, serves over 35,600 electric and 472 natural gas customers in Jacksonville Beach, Neptune Beach, Ponte Vedra, and Palm Valley. This year's budget includes \$63 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 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 472 customers. As this system continues to grow, consumption is expected to increase. Budgeted costs for this service include \$1.1 million for the cost of natural gas.

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

- Increase in citywide internal service allocation charges of \$1.4M
- Increase in citywide operating supply costs of \$536K
- Increase in pension payments to retirees (Pension Funds) \$500K
- Increase in citywide general insurance costs of \$441K
- Increase in sanitation service contracts \$347K
- Increase in citywide contractual services costs of \$203K
- Increase in citywide repair and maintenance costs of \$179K
- Increase in City of Jacksonville Fire Services Contract \$127K

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 2025 capital outlay can be found in the Budget Summaries section; descriptions of larger projects planned for completion between 2025 and 2029 can be found in the Capital Improvement Plan.

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

Grants to Others: Public Works offers a grease interceptor rebate program (\$10,000) to promote the installation of authorized, properly sized grease interceptors outside of existing food service facilities. Qualified applicants may be reimbursed up to 50% of their installation costs. Additionally, the Community Redevelopment Agency established a Façade Grant Program that will reimburse commercial property owners in the Downtown District for improvements to the exterior of their buildings.

Transfers: The Budget Summaries section has a complete list of all transfers included in the 2025 budget.

Expenditures-by Department:

Expenditures by Department	Original Budget 2024	Adopted Budget 2025	Increase (Decrease)	% Change
Non-Departmental	\$12,408,384	\$21,228,562	\$8,820,178	71.1%
Executive & Legislative	2,654,695	2,657,499	2,804	0.1%
Finance	8,776,368	9,343,831	567,463	6.5%
Planning & Development	1,400,700	1,587,397	186,697	13.3%
Parks & Recreation	8,210,669	8,816,609	605,940	7.4%
Public Works	28,729,200	40,540,592	11,811,392	41.1%
Police	12,697,986	13,799,954	1,101,968	8.7%
Fire	3,351,287	3,478,495	127,208	3.8%
Beaches Energy Services	103,223,483	102,956,542	(266,941)	-0.3%
Human Resources	15,274,806	16,255,005	980,199	6.4%
Community Redevelopment	13,834,007	11,736,670	(2,097,337)	-15.2%
Information Services	2,247,927	2,511,523	263,596	11.7%
Total Expenditures	\$212,809,512	\$234,912,679	\$22,103,167	10.4%

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

The **Executive & Legislative Department** (which also manages the Non-departmental functions), works with the City Council to develop policy and legislation that are administered and executed by the City Manager. Operating in this department are the City Council, City Attorney, City Manager, City Clerk, The Fire Marshal and Convention Development. The budget increase is attributable to increased payroll-related costs due to contract increases, and increased legal services costs.

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

Planning & Development provides planning, building inspections, and code enforcement services. The budget reflects increases in salary and benefit costs, as well as a planned vehicle purchase for FY2025.

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

Public Works provides water, sewer, stormwater, and sanitation services to the citizens of Jacksonville Beach, along with street maintenance. The timing of major capital projects is reflected in the overall budget increase of 41.1%.

The **Police Department's** budget increase of 8.7% is the result of adding 4 new police officers as well as the increase in costs for wages and pension for existing staff.

The **Fire** budget reflects the agreement between the City and Duval County for the cost of providing fire and protective services. The 3.8% increase is entirely attributable to increased contract costs for fire and protective services from Duval County. Additionally, this activity reflects the City's portion of the unfunded pension liability for the Firefighters pension fund.

Beaches Energy Services operates and maintains the City's electric and natural gas distribution systems. Its overall budget decrease is primarily attributable to operating energy cost decreases of \$5.7M in electric and natural gas.

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

Human Resources Department is responsible for personnel services, labor relations, risk management and the operation of the City's three pension funds. The budget increase is attributable to increases in some insurance costs as well as pension benefits.

The **Community Redevelopment** Agency is responsible for managing the City's Downtown and South Beach redevelopment districts. Operational expenses continue to fund enhanced maintenance programs as adopted in both the Downtown and South Beach districts' Plans. The budget reflects a decrease in capital outlay costs – for both the Southend and Downtown Districts.

Information Services provides the overall management of technology and data processing for all City Departments. The increase is attributable to the utilizing additional cyber security software.

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 FY2025 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.

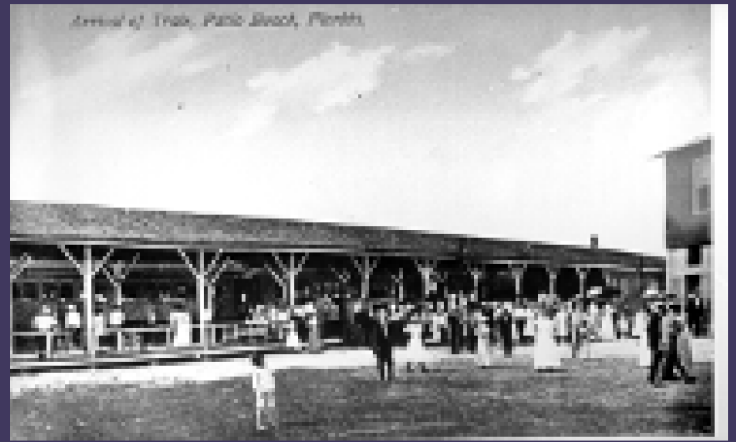


COMMUNITY PROFILE

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.

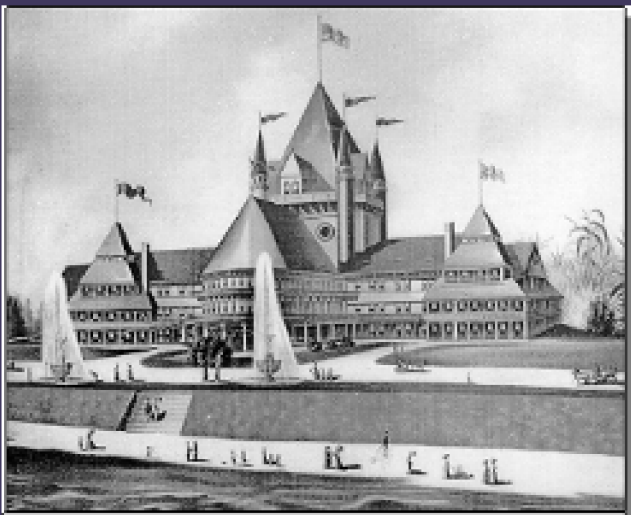
The company acquired many acres of choice oceanfront property which was divided into lots. By November 12, 1884, Ruby was ready for the first buyers of the subdivided lots. About fifty prospective buyers arrived by excursion boats. In all, thirty-four lots were sold that day for a grand total of \$7,514.

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 advance 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.

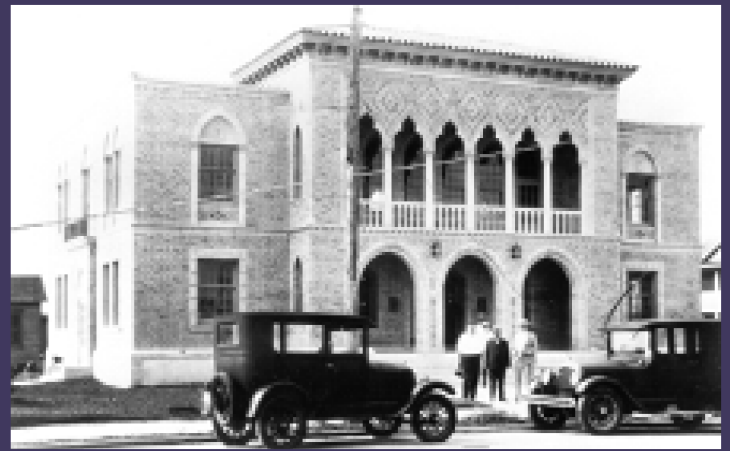
Auto racing on the hard-packed sand of the beaches made the area popular for this spectator sport.



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



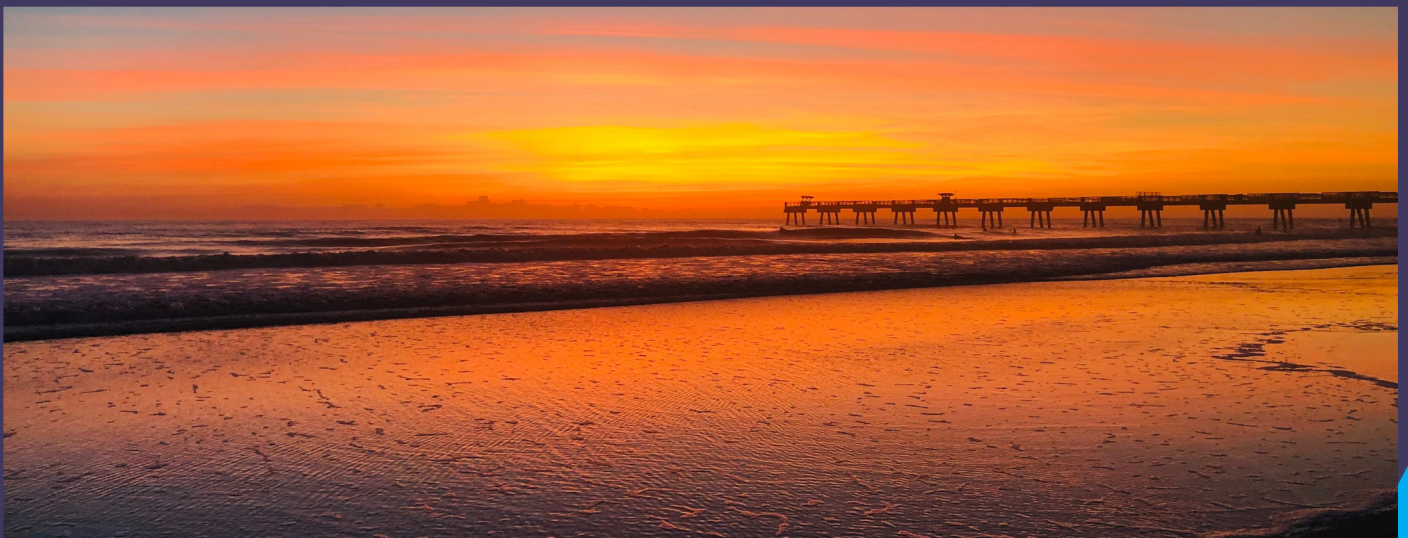
WELCOME TO JACKSONVILLE BEACH

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 Facebook and Twitter. It also publishes a monthly newsletter, Tidings, distributed to its electric customers with their utility bills.

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

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



JACKSONVILLE BEACH TODAY

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)	352 / 133
Government Facilities and Services	
Miles of Streets	93
Number of Street Lights	5,680
Culture and Recreation	
Parks	15
Parks Acreage	210
Golf Course	1
Tennis Courts	8
Pickleball Courts	6
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	107
Number of Patrol Units	75
Beaches Energy Services	
Number of Electric Customers	35,681
Number of Residential Electric Customers	30,429
Average Monthly Consumption-Residential	1,193 kwh
Sewer System (MGD-million gallons per day)	
Number of Sewer Services	10,745
Number of Treatment Plants	1
Daily Average Flow in Gallons	2.9 MGD
Maximum Daily Capacity of Treatment in Gallons	4.5 MGD
Water System (MGD-million gallons per day)	
Number of Water Services	10,894
Number of Residential Customers	9,272
Average Monthly Consumption-Residential	3,976 gallons
Number of Artesian Wells	6
Number of Fire Hydrants	955
Daily Average Flow in Gallons	2.5 MGD
Maximum Daily Capacity of Treatment Plant in Gallons	7.0 MGD
Hospitals	1

Miscellaneous Statistics
City of Jacksonville Beach, Florida

	<u>Population</u>	<u>Unemployment Rate</u>	<u>Duval County Per Capita Income</u>	<u>Budgeted Expenditures</u>	
				<u>Original</u>	<u>Final</u>
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%	\$56,168	\$179,058,353	\$232,929,522
2023	23,830	2.8%	n/a	\$223,454,407	\$195,169,211

	<u>Residential</u>		<u>Commercial</u>		
	<u>Permits Issued</u>	<u>Value of Permits</u>	<u>Permits Issued</u>	<u>Value of Permits</u>	<u>Total Value of Permits</u>
2014	1110	\$57,948,210	411	\$1,002,151	\$76,950,361
2015	1242	\$63,682,435	380	\$1,071,166	\$80,753,601
2016	1301	\$55,537,631	388	\$2,667,754	\$83,205,385
2017	1602	\$62,661,258	388	\$5,233,282	\$117,894,540
2018	1778	\$57,134,424	378	\$4,944,230	\$99,078,654
2019	1147	\$57,992,349	261	\$9,052,182	\$152,044,531
2020	1242	\$45,180,240	290	\$6,144,847	\$107,325,087
2021	1471	\$61,347,054	253	\$3,672,627	\$98,019,681
2022	1418	\$113,729,998	292	\$2,857,591	\$140,587,589
2023	1605	\$63,510,733	374	\$3,003,327	\$102,514,060

	<u>2022 Assessed Valuation</u>	<u>2023 Assessed Valuation</u>	<u>Percentage of 2023 Total Assessed Valuation</u>
<u>Principal Taxpayers:</u>			
Broadstone Beach House at Jax Beach	\$57,083,900	\$57,674,800	1.2%
Margaritaville Beach Hotel	\$43,014,700	\$42,161,700	0.9%
Ocean Park Partnership, Ltd.	\$37,509,259	\$41,260,184	0.9%
South Beach Regional Shopping Center	\$31,502,300	\$34,652,530	0.7%
Courtyard Marriott	\$31,188,740	\$34,307,614	0.7%
Hampton Inn Oceanfront	\$29,411,250	\$32,352,375	0.7%
Pablo Plaza	\$20,734,300	\$22,807,730	0.5%
Bluewater Apartments	\$21,159,500	\$21,383,300	0.5%
Beach Marine	\$19,408,840	\$18,516,800	0.4%
Four Points by Sheraton- Jax Beachfront	\$13,939,447	\$15,333,391	0.3%
	<u>\$304,952,236</u>	<u>\$320,450,424</u>	
Total Real Property Assessed Valuation	\$4,121,219,786	\$4,649,229,278	

	<u>Number of Employees</u>
<u>Principal Employers 2023:</u>	
Naval Station Mayport	10,030
PGA Tour, Inc.	900
The Players Championship	900
Baptist Medical Center - Beaches	800
Ponte Vedra Inn and Club	530
Sawgrass Marriott Golf resort	450
City of Jacksonville Beach	400
TPC Sawgrass	320
Vicars Landing	320
US Coast Guard	300



Government and Budget Overview



City Hall, located in downtown Jacksonville Beach

Form of Government

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

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

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

The City Council meets at 6:00 P.M. on the first and third Monday of each month (except January and July, 3rd Monday of the month only) at City Hall located at Eleven North Third Street. Council agendas and minutes can be found at: <https://www.jacksonvillebeach.org/464/Agendas-Minutes>

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

City Services:



The City provides a full range of services:

- 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 and pickleball courts, playground and picnic equipment, Carver Community Center, a 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:

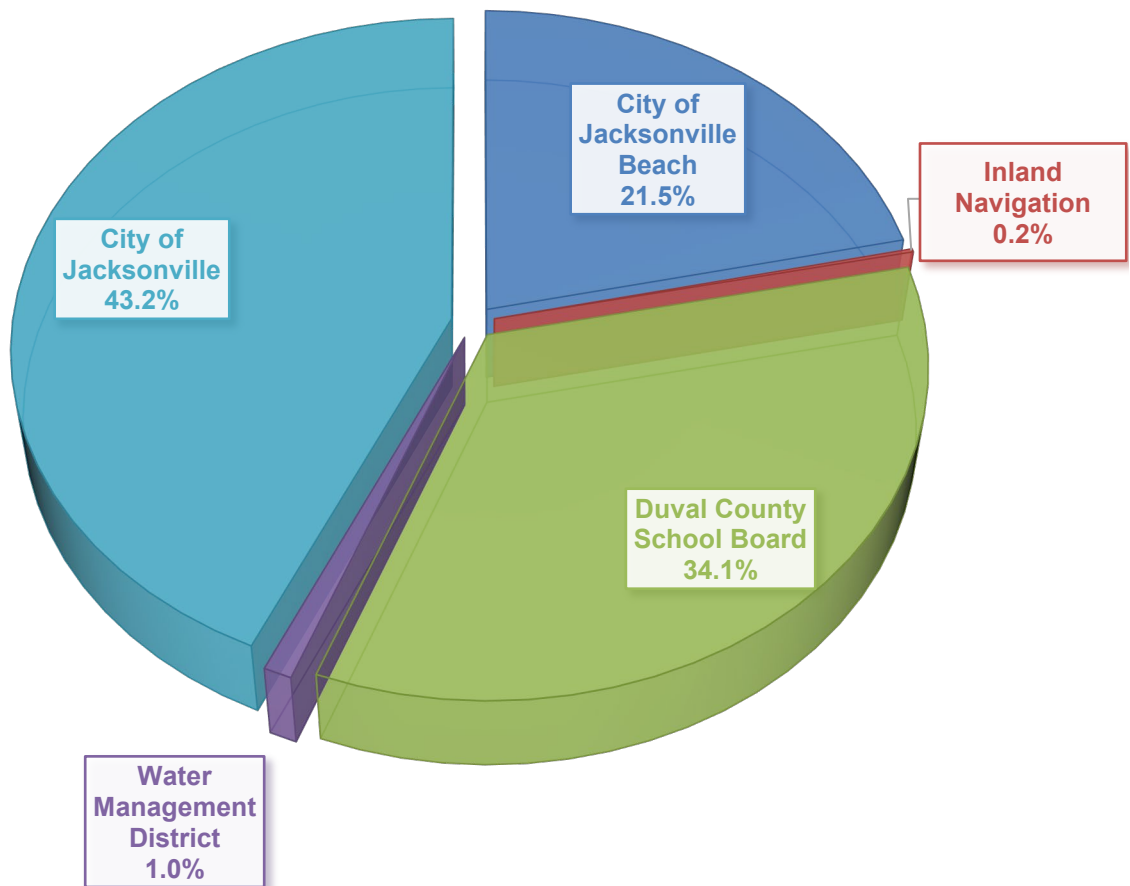
A home in Jacksonville Beach with an assessed median value of \$303,296 (and a homestead exemption of \$50,000) has a net taxable value of \$253,296 (\$278,296 for school districts). Based on 2024 proposed millage rates, that homeowner will pay \$4,861 in property taxes. \$1,012 of that household's taxes (or \$84.33 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 \$303,296 for FY2025 with homestead exemptions of \$50,000 (\$25,000 for school district taxes).

Where Your Property Tax Dollars Go:

	Adopted for FY2025	
	Millage Rate	Property Tax
City of Jacksonville Beach	3.9947	\$1,012
Inland Navigation	0.0288	\$7
Duval County School Board	6.3400	\$1,764
Water Management District	0.1793	\$45
City of Jacksonville	8.0262	\$2,033
Total	18.5690	\$4,861



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 within 60 days of the year-end date of September 30. 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 need occurs, such as the acquisition or loss of a revenue source or the unanticipated increase in the cost of providing a service, 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 \$500,000 in the Property and Liability Insurance Fund and a minimum of \$1,500,000 in the Workers Comp Insurance Fund. The reserves were recommended as part of a plan for the City to become partially self-insured. As the City shifts away from self-insurance, these balances will be reevaluated.

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

Fund Accounting

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

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

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

Revenues and Expenditures by Major/Nonmajor Fund				
	Revenues	Expenditures	Revenues minus expenses	Exp. as a % of Total Budget
Major Funds:				
General Fund	\$31,147,065	\$ 31,147,065	\$0	13.3%
Community Redevelopment	14,292,857	13,416,981	875,876	5.7%
General Capital Projects	4,644,000	7,811,828	(3,167,828)	3.3%
Electric	93,644,844	99,117,859	(5,473,015)	42.2%
Water & Sewer	18,154,612	26,269,132	(8,114,520)	11.2%
Total Major Funds:	161,883,378	177,762,865	(15,879,487)	75.7%
Nonmajor Funds:				
Governmental	4,492,271	10,449,855	(5,957,584)	4.4%
Enterprise	17,151,901	18,064,867	(912,966)	7.7%
Internal Service	19,353,745	19,410,919	(57,174)	8.3%
Trust (pension)	15,346,889	9,224,173	6,122,716	3.9%
Total Nonmajor Funds:	56,344,806	57,149,814	(805,008)	24.3%
TOTAL - All Funds	\$218,228,184	\$234,912,679	(\$16,684,495)	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.

Below is a summary of the city's governmental funds, budget, primary uses and the department responsible for managing the fund.

Governmental Funds	Budget	Primary Uses	Department
General Fund (major)	\$ 31,147,065	Public Works-Street Maintenance, Police, Planning & Development, Executive, Finance-Building Maintenance, Executive, Executive-Nondepartmental	All departments to the left
Special Revenue Funds			
Community Redevelopment (major)	13,416,981	Infrastructure improvements in Downtown and Southend districts; downtown policing initiative	Redevelopment, Police, Public Works
Convention Development	667,173	Tourism and convention development	Parks & Recreation, Executive
Court Cost Training	8,100	Police training	Police
Local Option Gas Tax	1,228,852	Street and road maintenance	Public Works
Half-Cent Infrastructure Surtax	8,372,620	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	-	City's radio system	Police
Justice Assistance Grant	-	Specific law enforcement uses	Police
American Rescue Plan Act (ARPA) Fund	-	Water and sewer infrastructure projects	Public Works
Tree Protection	6,400	Tree replacement	Parks & Recreation
Law Enforcement Trust Fund	11,010	Specific law enforcement uses	Police
Equitable Sharing Fund	13,700	Specific law enforcement uses	Police
Capital Projects Funds			
General Capital Projects (major)	7,811,828	Major capital projects and repair/replacement of equipment	Executive
Infrastructure Surtax Bond Proceeds	-	Infrastructure improvements specified in enabling legislation	Executive
TOTAL	\$ 62,825,729		

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: to demonstrate that these funds are self-supporting. Administrative operations providing services through internal service funds and the allocation basis used to distribute their costs are shown below.

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

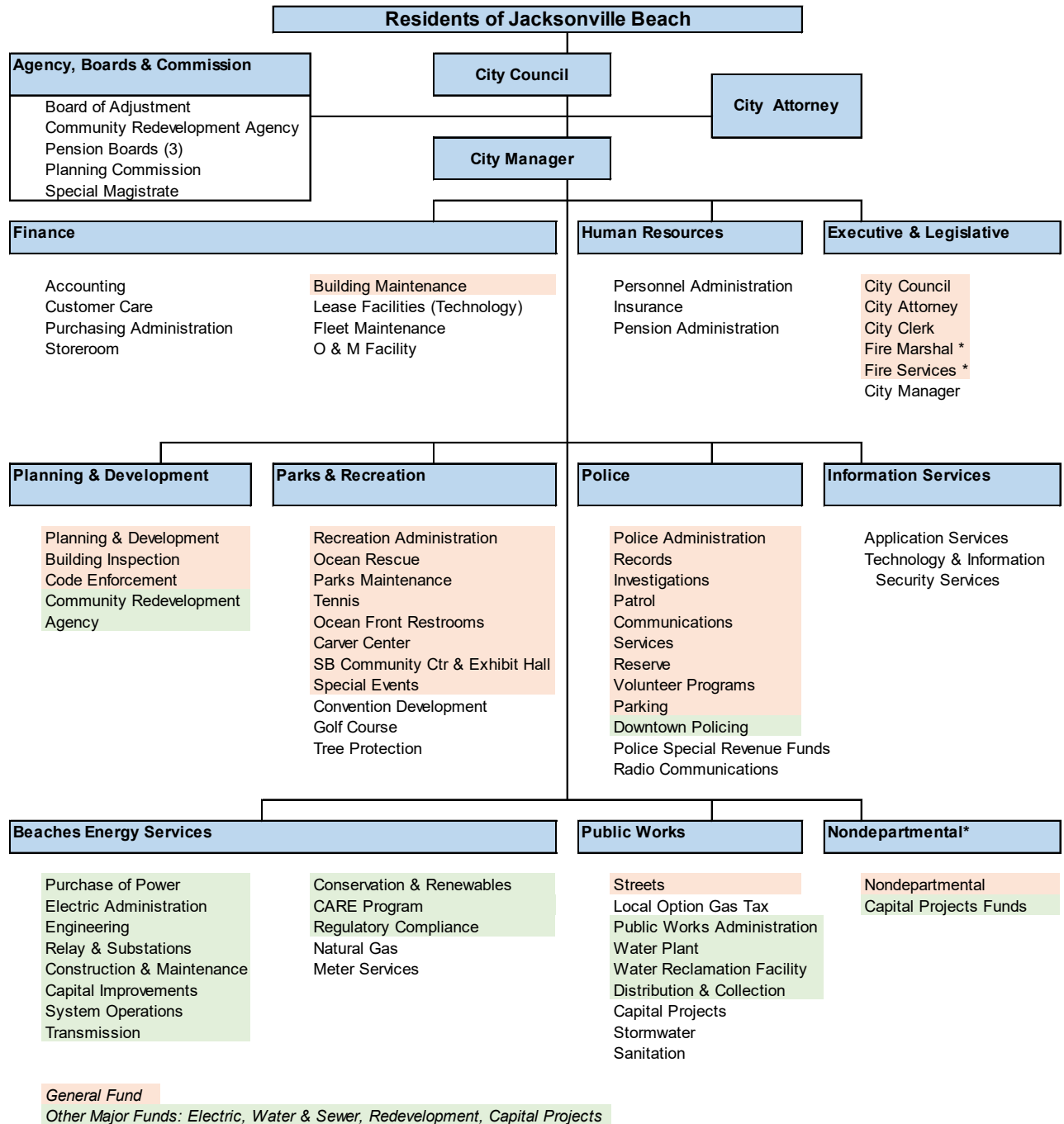
Proprietary Funds	Budget	Primary Uses	Department
Enterprise			
Electric (major)	\$ 99,117,859	Operations of Beaches Energy Services	Beaches Energy Services
Water & Sewer (major)	26,269,132	Operations of water and sewer system	Public Works
Natural Gas	2,578,571	Operations of natural gas system	Beaches Energy Services
Stormwater	2,798,783	Operations of stormwater system	Public Works
Sanitation	8,164,941	Garbage and sanitation operations	Public Works
Golf Course	3,404,491	Golf course operations	Parks & Recreation
Lease Facilities	1,118,081	Operations of lease facilities and funding for major projects and replacements	Beaches Energy Services
Internal Service			
City Manger	884,229	City Manager's office operations	Executive
Finance	6,556,353	Customer care, accounting, purchasing and storeroom	Finance
Information Systems	2,511,523	Information systems	IS
Human Resources	1,033,856	Human resources operations	Human Resources
Fleet Maintenance	735,265	Maintenance on City's vehicle fleet	Finance
Meter Services	1,260,112	Meter reading services for electric & water	Beaches Energy Services
Operations & Maintenance Facility	432,605	Maintenance costs of O&M buildings	Finance
Insurance & Risk Retention	5,996,976	Premiums and related costs for general, liability, workers comp and employee insurance	Human Resources
TOTAL PROPRIETARY	\$ 162,862,777		

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	\$ 6,095,871	General employees' pension fund	Human Resources
Police	2,039,453	Police pension fund	Human Resources
Fire	1,088,849	Fire pension fund	Human Resources
TOTAL PENSION FUNDS	\$ 9,224,173		

City of Jacksonville Beach, Florida Organization Chart



* See Executive & Legislative Department for these divisions.

**Expenditure Summary by Business Plan and Fund
Fiscal Year 2025**

	General Fund	Other Govt. Funds	Enterprise	Internal Service	Trust (Pension)	Total
Beaches Energy Services						
Electric			\$ 99,117,859	\$ 1,260,112		\$ 100,377,971
Natural Gas			2,578,571			2,578,571
Total Beaches Energy	-	-	101,696,430	1,260,112	-	102,956,542
Redevelopment						
Downtown Redevelopment		9,314,297				9,314,297
Southend Tax Increment		2,422,373				2,422,373
Total Redevelopment	-	11,736,670	-	-	-	11,736,670
Executive & Legislative						
Nondepartmental	5,044,114					5,044,114
Executive & Legislative	1,773,270			884,229		2,657,499
Fire	3,478,495					3,478,495
Capital Projects		16,184,448				16,184,448
Governmental Debt Service						-
Total Executive & Legislative	10,295,879	16,184,448	-	884,229	-	27,364,556
Finance	501,527		1,118,081	7,724,223		9,343,831
Human Resources						
Personnel Administration				1,033,856		1,033,856
Insurance & Risk Management				5,996,976		5,996,976
Pension Administration					9,224,173	9,224,173
Total Human Resources	-	-	-	7,030,832	9,224,173	16,255,005
Information Services				2,511,523		2,511,523
Parks & Recreation						
Recreation Administration	739,413					739,413
Ocean Rescue	1,514,855					1,514,855
Grounds Maintenance	1,576,909					1,576,909
Tennis	257,648					257,648
Oceanfront Facilities	164,300					164,300
Carver Center-CDBG	225,834	142,000				367,834
Special Events-Convention Dev.	23,700	667,173				690,873
Exhibition Hall	93,886					93,886
Golf Course			3,404,491			3,404,491
Tree Protection		6,400				6,400
Total Parks & Recreation	4,596,545	815,573	3,404,491	-	-	8,816,609
Planning & Development	1,587,397					1,587,397
Police						
General Fund	12,086,833					12,086,833
Special Revenue Funds		1,713,121				1,713,121
Total Police	12,086,833	1,713,121	-	-	-	13,799,954
Public Works						
Administration			2,904,180			2,904,180
Water Plant			4,534,048			4,534,048
Reclaimed Water			11,571,216			11,571,216
Distribution and Collection			7,259,688			7,259,688
Streets	2,078,884					2,078,884
Local Option Gas Tax		1,228,852				1,228,852
American Rescue Plan Act						-
Stormwater Utility			2,798,783			2,798,783
Sanitation			8,164,941			8,164,941
Total Public Works	2,078,884	1,228,852	37,232,856	-	-	40,540,592
Total Adopted Budget	\$31,147,065	\$31,678,664	\$143,451,858	\$19,410,919	\$9,224,173	\$234,912,679





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



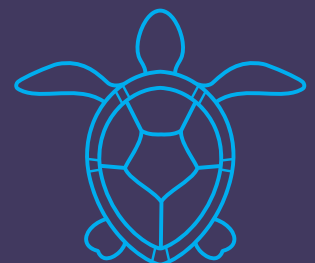
PUBLIC SAFETY



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 transmission, substation, distribution and communication 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 and the City Manager.

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 FY2025

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.
- P4.G1.O1-03 – Establish a rate stabilization account for natural gas cost recovery.

Beaches Energy Services

Department Goals – FY2025

- To continue to provide Diamond Level service to Beaches Energy Customers. Beaches Energy Services was recognized by the American Public Power Association with the Reliable Public Power (RP3) Award at the Diamond Level, the highest designation possible, for the period from 2023-2026. 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 in the most recent evaluation. This marks the fourth consecutive time that Beaches Energy has received the Diamond designation.
- Maintain Residential Rate for 1,000 kWh that is 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.
- Complete a 10-year Capital, Operational, and Maintenance Plan to support strategic rate design to support future investments.
- Evaluate the current net metering policy.

Recent Accomplishments/Highlights

- ✓ Beaches Energy Services' residential rate for 1,000 kWh remained below the State average.
- ✓ Various Substation/Relay major projects that were completed during the fiscal year:
 - ✓ Jacksonville Beach substation transformer TR-2 service life extension and other minor repairs.
 - ✓ Jacksonville Beach substation transformer TR-1 service life extension, minor repairs, and major repairs identified during testing (all four low-side bushings failed testing).
 - ✓ Sampson substation transformer TR-1 service life extension & minor repairs.
 - ✓ Butler substation:
 - Replaced five low-side breakers (two mains, one tie, and two capacitor banks).
 - Replaced two 138kV non-load break motor switches with load break circuit switchers.
 - Implemented overcurrent protection for new circuit switchers.
 - Replaced high side bus differential protective relaying on both busses.
 - Replaced transformer differential protective relaying for both transformers.
 - Added low side bus differential protective relaying on both busses.
 - Replaced battery bank & charger with new technology including self-monitoring and alarming for abnormal conditions.

Beaches Energy Services

- ✓ Jacksonville Beach substation electric service replacement.
 - Enhanced reliability achieved through a new approach to system coordination and protection.
 - Multiple enhancements were made to the SCADA (Supervisory Control and Data Acquisition) Operator screens and SCADA communications related to alarms from station Remote Terminal Units (RTU).
- ✓ Various capital projects were completed continuing our strategy of placing lines underground and replacing all wood poles with concrete:
 - ✓ Jacksonville Drive and Isabella Blvd overhead to underground conversion projects (Jacksonville Beach)
 - ✓ Linkside Circle cable replacement (Ponte Vedra Beach)
 - ✓ Seawinds Lane cable replacement (Ponte Vedra Beach) - design completed
 - ✓ Arden Way and Tanglewood Rd and vicinity overhead to underground - design completed
- ✓ Other accomplishments:
 - ✓ Received notification from the Southeastern Electric Reliability Council (SERC) that we received no findings during this years' North American Electric Reliability Corporation audit.
 - ✓ Completely rebuilt the back-up SCADA server rack at the Operations & Maintenance building.
 - ✓ We are on track to have the external electric outage map available to customers in FY2025. Publishing the map externally has been delayed due to a temporary increase in workload within our Information Services Department.
- ✓ 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 83.7 minutes while our SAIDI was 36.48 minutes.

Beaches Energy Services

System Reliability

2023 Calendar Year Distribution Reliability Indices								
	FL Municipals	FPL	TECO	Duke	FPUC	Average	Beaches Energy	Difference
Average Minutes Out per Customer	83.70	43.20	57.30	70.90	160.63	83.15	36.48	-56.13%
Average # of Times Out per Customer	1.17	0.62	0.82	0.86	1.37	0.97	0.54	-44.21%

Performance Measures	Actual FY2022	Actual FY2023	FYTD 3/31/24	Target FY2025
COST				
Residential rates for 1000 kWh below the State average	Yes	Yes	Yes	Yes
Employee lost time accidents	2	3	0	0
RELIABILITY				
Annual average outage time per customer. Reported on a calendar year .	19.70	36.48	4.83	Less than 50% of FMPA Average
Apprentices in Training	1	11	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).
- Beaches Energy is evaluating the current net metering rates, which include both the operations and maintenance, demand, and power cost portions of the total rate in the net metering refund calculation. We aim to ensure a fair and equitable distribution of costs and benefits among all customers, promoting a sustainable and balanced energy policy for the entire community.
- The city has a substantial investment in power generation through membership in the Florida Municipal Power Agency (FMPA). Most of the electricity generated in Florida, and through FMPA, is by natural gas generation with some investment in nuclear and solar generation. International supply and demand conditions and a pause in liquefied natural gas exports have resulted in significant price decreases over the past year with less volatility throughout FY2024 which is likely to continue in the short-term. The result was better certainty 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.
- Currently, Beaches Energy receives 7 MW of energy from the Harmony Solar Project (2020 commercial operation) in Osceola County and will receive an additional 7.5 MW from the Rice Creek Solar Project in Putnam County when it begins commercial operation.

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

FMPA All Requirements Project Fuel Mix - Current Fiscal Year	
Natural Gas	81.85%
Coal	11.92%
Nuclear	1.34%
Renewable	1.71%
Contracts/Other	3.18%
Total	100.00%

Beaches Energy Services

Rates	Location	1000 kWh Base Rate	1000 kWh Total *	Add Local Taxes & Fees	Adjusted Total with Taxes & Fees
Beaches Energy Services continues to meet its goal of keeping its rates below the state average *1000kWh FMEA May 2024 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	Florida Public Utilities	\$ 40.68	\$ 143.27	\$ 36.94	\$ 180.21
	Duke Energy **	\$ 106.96	\$ 156.43	\$ 19.33	\$ 175.76
	Ocala	\$ 121.26	\$ 149.41	\$ 14.94	\$ 164.35
	Tampa Electric **	\$ 87.80	\$ 123.16	\$ 34.02	\$ 157.18
	Fort Meade	\$ 94.56	\$ 142.56	\$ 14.26	\$ 156.82
	Gainesville	\$ 105.74	\$ 140.74	\$ 14.07	\$ 154.81
	Blountstown	\$ 146.25	\$ 146.25	\$ 7.31	\$ 153.56
	St. Cloud	\$ 88.74	\$ 137.28	\$ 10.98	\$ 148.26
	FPL Northwest *	\$ 99.62	\$ 126.32	\$ 21.87	\$ 148.19
	Tallahassee	\$ 96.34	\$ 133.99	\$ 13.40	\$ 147.39
	Orlando	\$ 85.33	\$ 132.00	\$ 13.20	\$ 145.20
	Havana	\$ 130.50	\$ 142.63	\$ -	\$ 142.63
	Key West	\$ 140.05	\$ 140.30	\$ -	\$ 140.30
	Bushnell	\$ 100.65	\$ 125.65	\$ 12.57	\$ 138.22
	Newberry	\$ 117.53	\$ 125.03	\$ 12.50	\$ 137.53
	Fort Pierce	\$ 123.37	\$ 123.37	\$ 12.34	\$ 135.71
	State Average	\$ 98.37	\$ 123.59	\$ 11.59	\$ 135.18
	Beaches Energy	\$ 92.22	\$ 133.31	\$ -	\$ 133.31
	Wauchula	\$ 116.00	\$ 121.00	\$ 12.10	\$ 133.10
	Green Cove Springs	\$ 98.00	\$ 133.00	\$ -	\$ 133.00
	Florida Power & Light ** ***	\$ 85.79	\$ 112.49	\$ 20.16	\$ 132.65
	Mount Dora	\$ 64.95	\$ 119.65	\$ 11.97	\$ 131.62
	Clewiston	\$ 93.51	\$ 118.51	\$ 11.85	\$ 130.36
	JEA ****	\$ 83.96	\$ 115.18	\$ 14.97	\$ 130.15
	Leesburg	\$ 107.94	\$ 117.94	\$ 11.79	\$ 129.73
	Moore Haven	\$ 83.30	\$ 115.00	\$ 11.50	\$ 126.50
	Williston	\$ 117.85	\$ 119.85	\$ 5.99	\$ 125.84
	Kissimmee	\$ 144.33	\$ 116.07	\$ 9.29	\$ 125.36
	Quincy	\$ 98.41	\$ 121.71	\$ -	\$ 121.71
	Winter Park	\$ 88.38	\$ 108.86	\$ 10.89	\$ 119.75
	Homestead	\$ 84.60	\$ 108.60	\$ 10.86	\$ 119.46
	Lake Worth Beach	\$ 83.53	\$ 107.91	\$ 10.79	\$ 118.70
	Chattahoochee	\$ 107.65	\$ 116.93	\$ -	\$ 116.93
	Starke	\$ 75.95	\$ 106.03	\$ 10.60	\$ 116.63
	New Smyrna Beach	\$ 98.41	\$ 105.41	\$ 9.75	\$ 115.16
	Lakeland	\$ 67.50	\$ 103.50	\$ 10.35	\$ 113.85
	Bartow	\$ 59.40	\$ 100.78	\$ 10.08	\$ 110.86
	Alachua	\$ 102.54	\$ 82.54	\$ 8.25	\$ 90.79

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 maintaining 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 electric 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 47 different NERC reliability standards but also must 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 established by NERC. 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 entered a partnership with the Orlando Utilities Commission (OUC) and Kissimmee Utility Authority (KUA) in 2015 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 2023, 472 customers purchased 2,302,775 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

FL Public Gas System Name	Customers as of 12/31/2023	2023 System Total Throughput(DTh)
Pensacola Energy	46,361	3,835,830
Okaloosa Gas District	53,055	3,652,589
Tallahassee Gas Utility Department	35,215	3,199,654
Clearwater Gas System	29,860	2,547,164
Lake Apopka Natural Gas District	28,687	2,132,766
Leesburg, City of	14,605	911,402
Sunrise Gas System	9043	634,078
Lake City Regional Utilities	2,573	594,591
Fort Pierce Utilities Authority	4,071	492,839
Milton Natural Gas System	4,730	328,495
Beaches Energy Services	472	229,946
Perry Gas Division	1420	177,904
Marianna, City Of	1,451	187,905
DeFuniak Springs Natural Gas	1,149	174,191
Palatka Gas Authority	3,939	143,513
Live Oak, City of	894	93,650
Starke Natural Gas Department	567	46,226
Chattahoochee, City of	371	47,462
Madison, City of	750	102,656
Williston, City of	533	39,507
Century, Town of	661	32,879
Blountstown, City of	612	34,794
Chipley Gas Department	548	28,907
Crescent City Natural Gas	1,300	28,151
Jay Utilities	257	12,255

Beaches Energy Services

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	8,617,745	8,558,030	9,143,432	585,402	6.8%
Operating-Energy	70,118,266	69,776,331	64,077,023	(5,699,308)	-8.2%
Operating-All Other	10,350,312	11,195,749	12,388,801	1,193,052	10.7%
Capital Outlay	5,676,487	9,640,303	13,023,000	3,382,697	35.1%
Transfers	4,140,492	4,053,070	4,324,286	271,216	6.7%
Total	98,903,302	103,223,483	102,956,542	(266,941)	-0.3%

Division	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
1201-Purchase of Power	69,061,169	68,643,816	63,018,423	(5,625,393)	-8.2%
1202-Beaches Energy Administration	12,304,757	12,888,208	14,194,299	1,306,091	10.1%
1203-Engineering	1,222,436	1,794,551	1,820,020	25,469	1.4%
1204-Relay & Substations	2,292,645	3,724,065	6,098,487	2,374,422	63.8%
1205-Construction & Maintenance	4,701,799	5,609,577	6,134,611	525,034	9.4%
1207-Capital Improvements	4,308,767	3,958,000	3,864,000	(94,000)	-2.4%
1212-System Operations	2,313,568	2,511,868	2,796,278	284,410	11.3%
1229-Transmission	264,369	1,472,000	2,133,500	661,500	44.9%
1231-Conservation & Renewables	426,264	497,189	505,170	7,981	1.6%
1234-Storeroom	2,336	-	-	-	0.0%
1237-Care Fund	56,515	80,000	80,000	-	0.0%
1239-Regulatory Compliance	976,638	1,027,097	1,051,642	24,545	2.4%
1271-Meter Service	972,039	1,017,112	1,260,112	243,000	23.9%
Total	98,903,302	103,223,483	102,956,542	(266,941)	-0.3%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
410-Electric Utility	95,815,779	100,071,158	99,117,859	(953,299)	-1.0%
411-Natural Gas	2,115,484	2,135,213	2,578,571	443,358	20.8%
541-Meter Service	972,039	1,017,112	1,260,112	243,000	23.9%
Total	98,903,302	103,223,483	102,956,542	(266,941)	-0.3%

Operating-Energy: The increase in Operating All Other is driven by internal service charges allocations, Strategic Plan development, general insurance, repairs and maintenance and operating supplies.

Beaches Energy Services

Authorized Positions

Administration	FY2023	FY2024	FY2025
Director of Beaches Energy Services	1	1	1
Utilities Accountant	1	1	1
Operations Administrator (prev. Office Administrator)	1	1	1
Operations Specialist I, II (prev. Administrative Assistant)	1	1	1
Division Total	4	4	4
Engineering	FY2023	FY2024	FY2025
Electrical Engineering Supervisor	1	1	1
Electrical Engineering Project Supervisor	1	1	1
Electrical Engineer	2	2	2
Electrical Engineering Tech I, II, III	2	2	2
Division Total	6	6	6
Relay/Substation	FY2023	FY2024	FY2025
Relay / Substation Supervisor	1	1	1
Relay / Substation Crew Leader	1	1	1
Apprentice/Relay Technician	5	5	5
Division Total	7	7	7
Construction and Maintenance	FY2023	FY2024	FY2025
Utilities Superintendent	1	1	1
Construction & Maintenance Supervisor	1	1	1
Line Crew Leader	8	8	8
Apprentice/Journey Line Worker	21	21	21
Division Total	31	31	31
System Operations	FY2023	FY2024	FY2025
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	FY2023	FY2024	FY2025
Regulatory Compliance Officer	1	1	1
Division Total	1	1	1

Beaches Energy Services

Authorized Positions (continued)

Meter Services	FY2023	FY2024	FY2025
Meter Services Supervisor	1	1	1
Meter Technician I, II	2	2	2
Cut-in Cut-out Technician	2	2	2
Meter Reader*	5	6	6
Operations Specialist I, II (prev. Office Administrator**)	0	1	1
Office Assistant**	1	0	0
Division Total	11	12	12
Department Total	70	71	71

*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 \$9,496,330 for FY2024 and the Southend District generated \$3,006,988 for the same period. Both districts are expected to continue fully funding their operations and planned projects for the foreseeable future.

Goals for FY2025

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

- Continue to fund 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)
- Implement the enhanced maintenance plan for the Downtown. (P3.G1.O2)
- Continue to 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 first phase for the Pier Entryway Parking Lot that will redo the entryway area of the Pier Parking Lot. (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)

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)
- 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)

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.

A Construction Project Superintendent is being added to the FY2025 budget to assist with the volume of current and upcoming infrastructure projects at a total allocation of 50% to the CRA. Additionally, the existing part-time Construction Coordinator position was converted to full-time during FY2024 as part of a Public Works departmental reorganization.

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 Project Superintendent		45%	5%	50%
Construction Coordinator		45%	5%	50%

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

FY2025 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

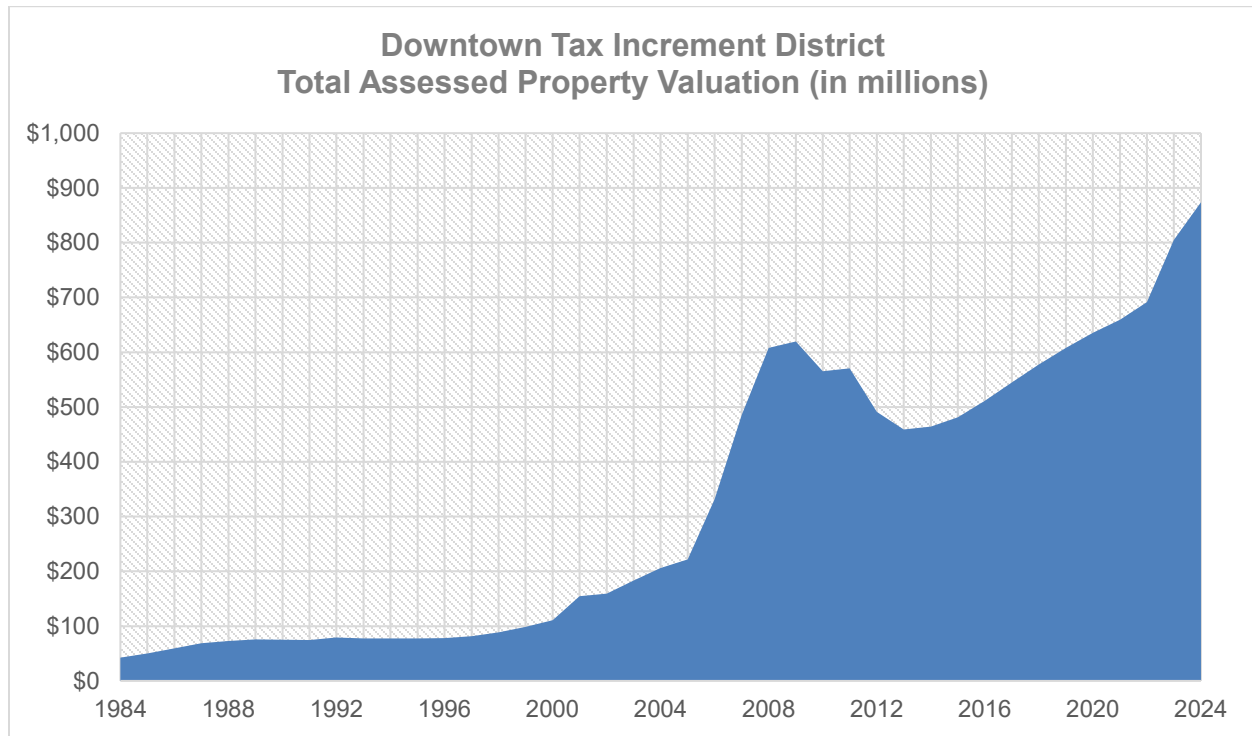
The initial focus of the CRA was the rejuvenation of the commercial core of the Downtown District. The plan for the redevelopment of the Downtown District was adopted in January 1987, following the creation of the TIF District in 1984, and the implementation of the Haskell/Sleiman Plan in 1995. In 2007, 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 benches 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 two murals and one sculpture.
- ✓ Created a landscape plan for the Downtown.

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.

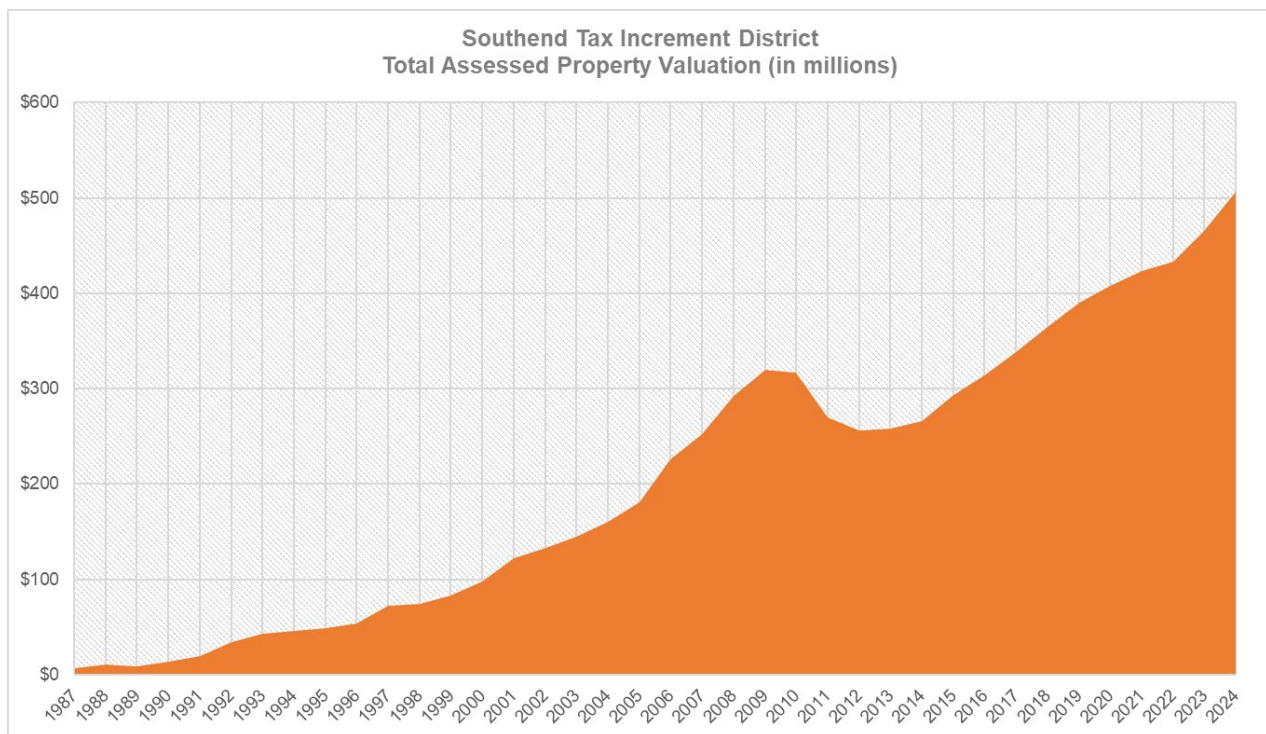
Downtown CAPE police officers patrol the core Downtown area and beachfront, interacting closely with business people, visitors and residents and focusing on quality-of-life crimes. The officers are trained in both crime prevention and code enforcement. They also provide “responsible vendor training” 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.
- ✓ Improved the Splash Pad.
- ✓ Approved design for the Passive Park, and began work on engineering plans to construct the passive park.

Community Redevelopment Agency

Financial Summaries by Resource Allocation, Department, and Fund

Resource Allocation	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	1,456,203	1,598,994	1,698,705	99,711	6.2%
Operating-All Other	1,133,663	1,507,912	1,596,308	88,396	5.9%
Capital Outlay	4,340,625	11,924,945	9,821,968	(2,102,977)	-17.6%
Grants to Others	-	500,000	300,000	(200,000)	-40.0%
Total	6,930,491	15,531,851	13,416,981	(2,114,870)	-13.6%

Department	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Police	1,563,074	1,697,844	1,680,311	(17,533)	-1.0%
Community Redevelopment	5,367,417	13,834,007	11,736,670	(2,097,337)	-15.2%
Total	6,930,491	15,531,851	13,416,981	(2,114,870)	-13.6%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
181-Downtown Tax Increment	3,381,492	12,866,110	10,994,608	(1,871,502)	-14.5%
182-Southend Tax Increment	3,548,999	2,665,741	2,422,373	(243,368)	-9.1%
Total	6,930,491	15,531,851	13,416,981	(2,114,870)	-13.6%

Capital Outlay: The decrease is primarily attributable to the capital projects timeline being adjusted.

<u>Downtown TIF</u>	<u>Amount</u>	<u>Southend TIF</u>	<u>Amount</u>
Phase 3C, project 3:	\$ 4,756,975	Stormwater/Reuse Imps phase 5:	\$ 250,000
Downtown Action Plan:	\$ 2,900,000	Connectivity Corridors:	\$ 500,000
Planter Beds:	\$ 100,000	SB Park Sidewalk Entrance & Parking:	\$ 250,000
Police Vehicles:	\$ 149,000	Passive Park:	\$ 900,000
Police Radios:	\$ 15,993		
Total	<u>\$ 7,921,968</u>	Total	<u>\$ 1,900,000</u>

Grants to Others: This amount represents funding for the recently 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 November 2028. The County is responsible for the remaining unfunded liability for the duration of the agreement.

	Budget 2025
Fire Services Contract	2,770,842
Fire Pension UAAL (<i>payment 6 of 10</i>)	707,653
Total	\$3,478,495

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 FY2025

- Provide support to the Planning & Development Department for updates to the Land Development Code. (P1.G2.O1-01)
- Provide support to the Planning & Development Department and CRA Coordinator to develop a Public Private Partnership strategy. (P3.G1.O2-01)
- Provide support to the Finance Department for updates to the Purchasing Ordinance and Policy. (P4.G1.O1-03)
- Provide exceptional legal counsel services to City Council, Boards, Manager's Office, Departments and Employees.
- Successfully and timely complete all scheduled City Council initiatives.
- Oversee and complete improvements to departments and their guidelines, manuals, operations, and practices as requested.
- Revise the Code of Ordinances and City policies and procedures as directed by Council or requested by staff.

Recent Accomplishments/Highlights

- ✓ Prosecuted before the Special Magistrate and/or otherwise enforced 11 unpaid Local Business Tax Receipts.
- ✓ Revised and implemented the standard Lease Agreement template for City-owned properties.
- ✓ Assisted with the navigation through the City's cyber security event.
- ✓ Assisted with the enforcement of the Interlocal Agreement between the three beach communities and the Duval County School Board.
- ✓ Assisted with defending and prosecuting claims and/or charges pending before courts and administrative agencies.

Executive & Legislative Department

City Clerk

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

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

Goals for FY2025

- Annually plan for the Citizen Information Academy to be held in the spring. (P4.G3.O1)
- Successfully coordinate and manage the 2024 Municipal Election.
- Work with Information Services to upgrade the Council Chambers audio/visual system. (P4.G3.O1)(P1.G1.O2)
- Continue implementation of the Records Management Plan.
- Ensure that Local Business Tax Renewal Notices are sent to existing businesses by August 1, 2025.

Recent Accomplishments/Highlights

- ✓ Evaluated Council Chambers technology to manage audio recording and livestreaming of public meetings by January 31, 2024. (P4.G3.O1)
- ✓ Worked with the City Attorney and Supervisor of Elections Office to bring proposed Charter amendments to the voters for the 2024 Municipal Election.
- ✓ Completed Citywide records destruction event to meet state retention requirements.
- ✓ Implemented a local business tax field program.

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 FY2025

- Annually inspect all Daycares, Medical Centers, Private Schools, Group Counseling Centers, Nursing Homes, and Assisted Living Facilities prior to the end of FY2025. (P2.G1.O1)
- Conduct a table top hurricane exercise before June 2025. (P4.G2.O1)
- Meet the National Weather Service requirements to be rated a Storm Ready Community by Q2. (P4.G2.O1)

Fire Marshal's Performance Measures			
Goal	Measure		
	Actual 2023	As of 3/2024	Target CY2025
Preserve/enhance current levels of service:			
Strive for zero fire deaths in Jacksonville Beach	1	0	0
Inspect 100% of all Daycares, Medical Centers, Private Schools, Group Counseling Centers, Nursing Homes and Assisted Living Facilities (35)	100%	27%	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)	56%	33%	50%
Conduct inspections in 25% of all inspectable occupancies annually (2879)	35%	17%	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	19	3	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)	FY2024	FY2025
Subtotal - operating	959,574	961,350
Transfers from General Fund to General Capital Projects Fund for:		
Major facilities expansions and improvements	300,000	800,000
IT major equipment replacements	500,000	500,000
Citywide sidewalk maintenance and construction	200,000	500,000
Police vehicle reserve	400,000	300,000
Partial funding for police records management system replacement	500,000	300,000
Major building systems replacements	300,000	300,000
Lifesaving Station building renovations	-	275,000
Radio system replacements	200,000	200,000
Dune walkover replacement	200,000	200,000
Street maintenance heavy equipment reserve	200,000	200,000
Parks maintenance and heavy equipment reserve	200,000	200,000
City-Wide gateway signage	200,000	200,000
Partial funding for ERP project	200,000	100,000
Subtotal - transfers	3,400,000	4,075,000
TOTAL Non-departmental	\$4,359,574	\$5,036,350

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.

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	FY2025
151 - ½ Cent Sales Surtax Fund (Better Jax Beach)	Phase 3D Project 6: SE Infrastructure Improvements	6,500,000
	Phase 3C Project 3: Downstream Improvements	993,025
	Street Maintenance Program	750,000
	New Sidewalks Program	70,000
	Penman Rd Commercial Area Improvements	50,000
	Bank service charges	9,595
Subtotal		\$8,372,620
315 - General Capital Projects Fund	Enterprise resource planning project phase 2.0	2,000,000
	Non-ADA dune walkover renovations	1,650,000
	10 th Street S. construction Beach Blvd to 5 th Ave S.	1,000,000
	Parks & playground facilities repairs & maintenance	700,000
	Building Renovations - Space Needs Assessment	550,000
	Major building systems projects/renovations	513,000
	Police vehicle replacements	509,000
	Information technology equipment replacements	331,500
	Computer replacements	122,000
	City-wide gateway signage replacements	120,000
	Police RMS & CAD Replacement	100,000
	Professional engineering services	60,000
	Building maintenance projects, painting and misc.	50,000
	Public safety radio replacements	43,328
	Bank service charges	30,000
	Computer-related maintenance/supplies	25,000
	Time clock replacements	8,000
Subtotal		\$7,811,828
TOTAL CAPITAL PROJECTS		\$16,184,448

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

Executive & Legislative Department

Budget Issues for 2025

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. While inflation is cooling from a high of 8.5% in 2022, it still remains above the 40-year average at 3.5% (the Federal target for inflation is approximately 2%). While many use the word “inflation”, the impacts on our organization are multiple and significant.

- **Salaries and Benefits:** In FY2024, the City implemented a rate of pay increase of 3% for each position at the beginning of FY2024, with an additional 3% increase scheduled for FY2025. These actions are keeping pace with inflationary realities year over year, however the longer-term implications will be rising pay scales and commensurate salaries and benefits (i.e., pension) in order to continue recruiting and retaining quality employees.
- **Supply Chain and Costs:** The City continues to experience 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 negative experiences in the ability to procure vehicles, materials, or contractual services. Supply chains continue to be disrupted across multiple sectors. The City continues to see: vehicle delays more than twelve months; materials with limited availability, and suppliers holding pricing for no more than 30 days; and contractual services affected due to labor shortages. The City attempts to work-around these issues by pre-ordering vehicles and materials, modifying procurement processes, and prioritizing projects. 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. The City’s emphasis on re-evaluating several of its utility rates to maintain solvency in programs such as Stormwater (which has not been adjusted in approximately 30 years) and Electric is fully warranted.
- **Energy:** The cost of energy has somewhat stabilized this past year, after seeing record highs in many sectors. The City felt the 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, remain above long-term averages, 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. While that market has stabilized (mostly due to a warmer than normal winter), national and geopolitical issues still exist that could destabilize this market. The federal government’s current policies to force electrification nationally could result in unknown impacts to the production and reliability of electricity, and the overall cost of energy.

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, the adopted Florida Senate Bill 64 requires that the City eliminate surface water discharges from the Water Reclamation Facility (WRF) by 2032. The federal and state governments 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 (scheduled for Q4 of FY 2024).

Stage 2 will likely begin in FY2025 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. \$3 million is reserved for Stage 2, but additional funding may be required as the scope for 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 is projected to provide \$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 intended to be reduced to 50% collection (from 95%) in FY2021, with the City's General Fund benefiting by approximately \$960,000 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 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	2,452,194	2,549,723	2,705,099	155,376	6.1%
Operating-All Other	3,646,346	5,488,441	5,457,944	(30,497)	-0.6%
Capital Outlay	5,276,058	6,976,202	15,126,513	8,150,311	116.8%
Transfers	6,700,000	3,400,000	4,075,000	675,000	19.9%
Total	18,074,598	18,414,366	27,364,556	8,950,190	48.6%

Department	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
00-Non-Departmental	12,637,704	12,408,384	21,228,562	8,820,178	71.1%
01-Executive	2,286,060	2,654,695	2,657,499	2,804	0.1%
10-Fire and Emergency Services	3,150,834	3,351,287	3,478,495	127,208	3.8%
Total	18,074,598	18,414,366	27,364,556	8,950,190	48.6%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
001-General Fund	11,763,152	9,531,134	10,295,879	764,745	8.0%
151-Infrastructure Surtax	14,314	879,500	8,372,620	7,493,120	852.0%
315-General Capital Projects	5,366,083	6,861,085	7,811,828	950,743	13.9%
317-Infrastructure Capital Project	99,136	308,225	-	(308,225)	-100.0%
501-City Manager	831,912	834,422	884,229	49,807	6.0%
Total	18,074,598	18,414,366	27,364,556	8,950,190	48.6%

Executive & Legislative Department

Authorized Positions

City Council	FY2023	FY2024	FY2025
Mayor	1	1	1
City Council	6	6	6
Division Total	7	7	7
City Attorney	FY2023	FY2024	FY2025
City Attorney	1	1	1
Legal Assistant	1	1	1
Division Total	2	2	2
City Manager	FY2023	FY2024	FY2025
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	FY2023	FY2024	FY2025
City Clerk	1	1	1
Deputy City Clerk	1	1	1
Operations Specialist I, II (prev. Administrative Assistant)	2	2	2
Operations Specialist I, II (part-time) (prev. Administrative Assistant)	1	1	1
Division Total	5	5	5
Fire Marshal	FY2023	FY2024	FY2025
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 FY2025

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 Q1.

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)
- Complete the fuel canopy replacement project at the O&M facility. (P4.G1.O2)

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 139,088 customer payments in FY2023.
- ✓ Continued the 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.
- ✓ Developed a Customer Code of Conduct Policy that promotes consistent and fair treatment of our customers while protecting our staff from harm in the workplace.
- ✓ Completed the elevator modernization projects at both City Hall and O&M facilities to comply with new State building code requirements.

Finance Department

Performance Measures

Accounting	Actual 2023	FYTD 3/31/2024	Target 2025
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	30	31	32
Number of Years GFOA Budget Award received	29	30	31
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 2023	FYTD 3/31/2024	Target 2025
Customer Service:			
Avg. # monthly payments through Beaches Energy website	11,929	10,899	10,000 or >
Avg. # monthly IVR payments	2,161	1,357	2,200 or >
Avg. # monthly bank draft payments	9,100	7,290	9,000 or >
Avg. # monthly online payments made through customer's bank	5,614	4,401	5,000 or >
Avg. # monthly mail-in payments	4,059	3,270	4,500 or <
Avg. # monthly walk-up or drive-through payments	3,822	3,003	5,000 or <
Number of monthly E-bills	19,747	13,305	19,000 or >
Average telephone customer calls per month	5,695	5,200	6,000 or <
Average answer time (in seconds)	15	18	20 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 2023	FYTD 3/31/2024	Target 2025
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 FY2023	Budget FY2024	Target FY2025
Land Total Square Footage Leased (Avail. 163,966)	150,781	163,966	163,966
Buildings Total Square Footage Leased (Avail. 19,551)	19,551	19,551	19,551
Telecommunications Tower Leased Spaces	5	5	5
Revenue:			
Industrial Park	\$260,630	\$279,100	\$292,600
Community Services Center	\$156,301	\$151,000	\$153,200
Penman Park Building	\$54,859	\$56,500	\$59,700
Dockside Safe Harbor	\$55,747	\$57,500	\$59,300
Telecommunications Tower	\$217,818	\$230,400	\$237,100
Total Revenue	\$745,355	\$774,500	\$801,900

Finance Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	3,281,745	3,697,326	3,858,597	161,271	4.4%
Operating-All Other	4,309,471	4,925,042	5,395,234	470,192	9.5%
Capital Outlay	12,516	64,000	-	(64,000)	-100.0%
Transfers	90,000	90,000	90,000	-	0.0%
Total	7,693,733	8,776,368	9,343,831	567,463	6.5%

Division	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
0202-Accounting	1,561,976	1,727,123	1,865,768	138,645	8.0%
0203-Utility Billing	3,046,494	3,385,981	3,653,543	267,562	7.9%
0204-Business Analysis	(119)	-	-	-	0.0%
0205-Purchasing	575,716	684,382	736,523	52,141	7.6%
0206-Storeroom	308,306	296,116	300,519	4,403	1.5%
0304-Building Maintenance	429,424	488,091	501,527	13,436	2.8%
0306-Operations Facility	347,141	480,387	432,605	(47,782)	-9.9%
0307-Community Service Center	5,563	10,774	10,985	211	2.0%
0308-Industrial Park	2,750	17,477	18,557	1,080	6.2%
0309-Tower/Telecom Lease	1,233	7,523	8,612	1,089	14.5%
0310-Garage	690,773	695,068	735,265	40,197	5.8%
0314-Technology Purchases	699,679	979,941	1,076,412	96,471	9.8%
0315-Penman Park Building	24,793	3,251	3,260	9	0.3%
0316-2nd Ave N (Safe Harbor)	4	254	255	1	0.4%
Total	7,693,733	8,776,368	9,343,831	567,463	6.5%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
001-General Fund	429,424	488,091	501,527	13,436	2.8%
460-Leased Facilities	734,021	1,019,220	1,118,081	98,861	9.7%
511-Finance	5,492,374	6,093,602	6,556,353	462,751	7.6%
521-Fleet Maintenance	690,773	695,068	735,265	40,197	5.8%
550-Operations Facilities	347,141	480,387	432,605	(47,782)	-9.9%
Total	7,693,733	8,776,368	9,343,831	567,463	6.5%

Operating-All Other; The increase is driven by internal service charges allocations and new software application maintenance fees.

Finance Department

Authorized Positions

Accounting	FY2023	FY2024	FY2025
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	2	2
Budget Analyst** (prev. Office Administrator)	1	1	1
Accounting Technician II, III*	2	2	2
Accounting Technician I (part-time)*	0	1	1
Office Assistant (part-time)**	2	0	0
Division Total	10	10	10
Customer Care	FY2023	FY2024	FY2025
Customer Accounts Manager*	0	1	1
Customer Care Supervisor*	1	1	1
Assistant Customer Service Supervisor*	1	0	0
Utility Accounting Lead*	0	1	1
Utility Accounting Technician* (prev. Collections Specialist & Senior Accounts Specialist)	3	2	2
Customer Care Lead*	0	2	2
Customer Care Specialist I, II* (prev. Customer Account Specialist)	13	11	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	0	0
Division Total	21	20	20
Property and Procurement	FY2023	FY2024	FY2025
Property & Procurement Officer	1	1	1
Assistant Property & Procurement Officer	1	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	10	10	10
Department Total	41	40	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 FY2025

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)
- Conduct a comprehensive pay study including FOP with benefits analysis and job description review. (P4.G3.O2)
- To aid in retention efforts, create a Total Compensation Statement for all employees. (P4.G3.O2)
- Prioritize continuous learning and increase utilization of the Learning Management System (LMS). (P4.G3.O2)
- Initiate and manage a Request for Proposals for medical coverage. (P4.G3.O2)
- Initiate and manage a Request for Proposals for the City's liability and workers compensation insurance coverage. (P4.G3.O2)
- Increase recruitment efforts to attract and retain a highly qualified workforce (P4.G3.O2)
- Participate in community job fairs to increase visibility. (P4.G3.O2)
- Rework the City's recruitment page to be more robust and include realistic job previews. (P4.G3.O2)
- Create and deliver annual training for hiring managers on the ins and outs, best practices, and legal aspects of interviewing. (P4.G3.O2)
- Increase focus on employee enrichment, continuing education, and job/industry related certifications for departmental employees. (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 1,972 (1,104 qualified) applications for 89 open positions; including lifeguard positions.
- ✓ Processed the retirement of 14 employees; 11 general and 3 police.
- ✓ Organized two employee events; the spring and holiday luncheons.
- ✓ Organized employee appreciation events including, "Rita Ice Days".
- ✓ Re-wrote the City's EEO plan.
- ✓ Set-up and managed the initial implementation of the Badge Access Reader Program.
- ✓ Evaluated and reworked the City's auxiliary insurance benefits to include Legal Insurance, Pet Insurance, and a more robust Employee Assistance Program.
- ✓ In collaboration with Administration revised Personnel Policies.
- ✓ After a long break, the employee health fair made its comeback.
- ✓ Put on a highly successful Employee Wellness Initiative, spanning 9 months, which included Lunch and Learns and Employee Wellness Passports.
- ✓ Attended 4 job fairs to expand the City's presence in the community and to showcase the City's apprentice programs.
- ✓ Created an Employee Referral Program to increase recruitment efforts.
- ✓ Created an Employee Stay Interview Program to gather insight into why employees choose to stay and under what circumstances they would leave.
- ✓ Conducted four New Employee Quarterly Orientations.

Human Resources Department

Performance Measures – General HR

Objective	Actual FY2023	FYTD 3/31/24	Target FY2025
Recruiting and Hiring Outstanding Employees			
Total number of qualified applications processed	1104	423	N/A
Average number of qualified candidates per position	12.4	14.1	20
Average number of days from advertisement to fill (Non-Public Safety)	31	28	30
Enhancing Employee Retention			
Percentage of employees completing probation	73%	69%	85%
First year turnover rate	39%	24%	20%
Total annual employee separation rate (Bureau of Labor Statistics – Government Industry – State and Local 2023 – 19.4%)	15%	8%	10%
Enhancing Employee Development			
*Total number of classes taken on the LMS	670	259	800
*Total number of employees utilizing the LMS	78	39	150

* 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. It evaluates loss exposures, assesses liability, and handles workers compensation claims. In addition, it is responsible for promoting effective safety and training programs in all departments.

Policies

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

Recent Accomplishments/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.

Performance Measures – Insurance and Risk Management

Objective	Actual FY2023	FYTD 3/31/24	Target FY2025
Providing Affordable Quality Health Benefits			
Number of employees & retirees enrolled in health plans	312	312	N/A
Average employee health insurance premium increase percentage	0 %	0%	≤5%
Maintaining Stable Comprehensive Insurance Coverage			
Total number of liability claims	52	31	<40
Total number of workers' compensation claims	49	10	<30
Workers' comp self-insurer experience modification rate	1.01	1.28	<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.

Recent Accomplishments/Highlights

- ✓ Completed successful beta testing of our pension software solution which offers employees convenient self-service functionalities for accessing retirement projections, which is poised for complete implementation in FY2025.
- ✓ Funded percentages for the General, Police, and Fire plans are 80.5%, 93.5% and 83.2%, respectively.

Budget Concerns

- The City's required contribution to the General plan went up by \$505k. This was primarily due to two factors:
 - General plan payroll growth exceeded built in assumptions. This is primarily due to the COLA increases the City implemented in July 2022 and October 2022.
 - The General Plan has a four-year smoothing method of recognizing asset valuations. Though the Plan had outperformed the assumed market return rate of 7.5% in three of those four years, the one year of underperformance was negative enough to bring the average below the assumed rate. The market rates of return on plan investments for 2023, 2022, 2021 and 2020 were 9.6%, (15.9%), 18.9%, and 10.0% respectively.
 - For historical context, the average market rate of return for the Plan since inception is 9.58%.

Human Resources Department

Performance Measures – Pension Plans

	Actual				
	2019	2020	2021	2022	2023
Percentage funded (historical)¹:					
General	79.3%	82.0%	85.0%	84.5%	80.5%
Police	88.4%	94.2%	98.7%	97.1%	93.5%
Fire	72.4%	81.0%	83.2%	78.0%	83.2%
Accrued unfunded liability (in thousands)¹:					
General	\$14,932	\$13,162	\$11,378	\$11,922	\$16,067
Police	\$ 3,209	\$ 1,647	\$ 382	\$ 895	\$ 2,143
Fire	\$ 5,303	\$ 3,533	\$ 3,382	\$ 4,960	\$ 3,778
Net assets held for pension benefits (in thousands)²:					
General	\$57,101	\$60,578	\$69,891	\$57,101	\$60,422
Police	\$24,501	\$26,848	\$31,983	\$26,288	\$28,171
Fire	\$13,886	\$15,276	\$18,196	\$15,627	\$17,370
Market rate of return (all pension funds combined)¹:					
All pension funds	5.6%	10.0%	18.9%	(15.9%)	9.6%
Number of retirees & beneficiaries receiving benefits²:					
General	192	193	199	196	197
Police	40	39	42	43	43
Fire	24	24	23	23	22
Annual benefits paid (in thousands)²:					
General	\$4,648	\$5,466	\$5,150	\$5,042	\$5,428
Police	\$1,702	\$1,292	\$1,265	\$1,646	\$1,662
Fire	\$ 968	\$1,149	\$ 840	\$ 836	\$ 812
¹ Actuarial valuations dated October 1					
² Audited financial statements dated September 30					

Annual City Contribution ³	2021	2022	2023	2024	2025
General	\$2,442,960	\$2,405,220	\$2,356,821	\$2,334,877	\$2,839,476
Police	\$ 720,529	\$ 402,828	\$ 438,601	\$ 662,531	\$ 701,055
Fire	\$ 707,653	\$ 680,045	\$ 707,653	\$ 707,653	\$ 707,653

³ 2021-2023 from audited financial statements, 2023 and 2024 from actuarial valuation report dated 10.1.22 and 10.1.23.

Human Resources Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	687,097	716,460	799,549	83,089	11.6%
Operating-All Other	13,559,279	14,538,346	15,435,456	897,110	6.2%
Transfers	20,000	20,000	20,000	-	0.0%
Total	14,266,376	15,274,806	16,255,005	980,199	6.4%

Division	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
1301-Human Resources Administrator	843,878	899,023	1,033,856	134,833	15.0%
1303-Insurance Risk Retention	4,691,354	5,680,978	5,996,976	315,998	5.6%
1501-Pension General Employees	5,926,635	5,731,211	6,095,871	364,660	6.4%
1502-Pension Police Officers	1,882,077	1,881,320	2,039,453	158,133	8.4%
1503-Pension Firefighters	922,433	1,082,274	1,088,849	6,575	0.6%
Total	14,266,376	15,274,806	16,255,005	980,199	6.4%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
514-Human Resources	843,878	899,023	1,033,856	134,833	15.0%
551-Insurance-General Liability	1,176,721	1,302,889	1,478,838	175,949	13.5%
552-Insurance-Workers Compensation	458,061	564,089	688,838	124,749	22.1%
553-Insurance-Health	3,056,571	3,814,000	3,829,300	15,300	0.4%
611-General Employee Pension	5,926,635	5,731,211	6,095,871	364,660	6.4%
612-Police Officer Pension	1,882,077	1,881,320	2,039,453	158,133	8.4%
613-Firefighters Pension	922,433	1,082,274	1,088,849	6,575	0.6%
Total	14,266,376	15,274,806	16,255,005	980,199	6.4%

Operating-All other: Pension Benefits for both General Employees and Police is \$500,000.

General Insurance Liability: The percentage change assumes a 10% increase in premiums over this year's actuals.

Worker's Compensation Insurance: The percentage change assumes a 10% increase in premiums over this year's actuals and the increased premium of \$72,000 due last year's audit.

Health Insurance: The increase appears nominal because the City budgeted for 12% premium increase for FY2024, however our broker, Abentras, managed to negotiate a flat renewal. We do expect a minimal increase for the City's 2025 renewal. Our contract with our current provider was extended two years with a new end date of 12/31/2026.

Human Resources Department

Authorized Positions

Human Resources	FY2023	FY2024	FY2025
Director of Human Resources	1	1	1
Office Administrator*	1	0	0
Administrative Assistant**	1	0	0
Payroll/Benefits Administrator	1	1	1
Payroll and Benefits Technician**	0	1	1
Payroll and Benefits Lead	1	1	1
Human Resources Generalist / Senior HR Generalist*	1	2	2
Recruiter	1	1	1
Department Total	7	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, 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 FY2025

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 – Acquire and implement asset management software.
- P4.G3.O2 – Begin the process to upgrade the content management software.

Department Goals

Application Services:

- Implementation of credit card services for Customer Care.
- Implementation of employee self-service for payroll/HR.
- Implementation of following components:
 - Work Orders System
 - Asset Management (P4.G1.O2)

Technology & Information Security Services

- Continue the improvement of cable management in all closets and data centers.
- Implement corporate cloud-based file services.
- Finalize the Information Security program based on NIST standards.
- Continue to promote cyber security best practices.

Information Services Department

IS Administration

- Implement project management standards for department.
- Implement operational documentation standards.

Recent Accomplishments/Highlights

- ✓ Upgraded Selectron to cloud-based solution.
- ✓ Implemented two-factor authentication for Office 365 access.
- ✓ Implemented new VPN solution with associated two-factor authentication.
- ✓ Implemented new badge access system.
- ✓ Managed through system wide cyber event while ensuring minimal interruptions to the day-to day operations which allowed for continuity of services to our customers and community.
 - Minimal data loss due to recent business continuity planning and purchases
 - Golf course restored after one and a half days
 - Billing restored after five weeks
 - Call center restored after five days
- ✓ Re-organized IS department staffing to better provide support for departments.
- ✓ Finalized design of new A/V system for council chambers.
- ✓ Implemented new IS ticket tracking system.
- ✓ Implemented new IS change management system.

Information Services Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	1,321,445	1,736,198	1,803,184	66,986	3.9%
Operating-All Other	517,314	461,729	658,339	196,610	42.6%
Transfers	50,000	50,000	50,000		0.0%
Total	1,888,759	2,247,927	2,511,523	263,596	11.7%

Division	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
1701-Information Systems	1,888,759	2,247,927	2,511,523	263,596	11.7%
Total	1,888,759	2,247,927	2,511,523	263,596	11.7%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
513-Information Svcs	1,888,759	2,247,927	2,511,523	263,596	11.7%
Total	1,888,759	2,247,927	2,511,523	263,596	11.7%

Operating-All Other: The increase in costs is the result of acquiring additional software applications to continue to reduce network risk.

Information Services Department

Authorized Positions

Information Services	FY2023	FY2024	FY2025
Chief Information Officer	1	1	1
Technology/Security Services Mgr.	1	1	1
Application Services Manager	1	1	1
GIS Administrator	1	1	1
GIS Systems Analyst	1	1	1
Network Engineer*	1	1	0
System Engineer	1	1	1
Systems Analyst*	2	2	1
Technical Support Specialist I, II*	1	1	3
AS400 Systems Analyst	1	1	1
SCADA Systems Analyst	1	1	1
Department Total	12	12	12

**During FY2024 the department reorganized positions to better align with job responsibilities, Resolution 2171-2024.*

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 FY2025

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

- ✓ Submitted grant applications: Urban Trails construction and trail around Fountain View Park.
- ✓ Revised rate structures for Community Center and Exhibition Hall, Dog Park, Recreation Leagues and Field Rentals, Jax Beach Golf Club, and Jax Beach Tennis Club.
- ✓ Started construction on the Gonzales Park Renovation project.
- ✓ 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 35 consecutive membership years.

Performance Measures

Programs Offered	Estimated # of participants
Youth Girls Softball - Spring	231
Youth Girls Softball - Fall	219
Youth Baseball - Spring	575
Youth Baseball - Fall	475
Babe Ruth Baseball - Spring	30
Babe Ruth Baseball - Fall	50
Pop Warner Football	150
Pop Warner Cheerleading	70
Adult Softball - Spring	350
Adult Softball - Fall	450
Adult Flag Football	300
Tennis Members	400
Tennis Walkups	1,560
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.

Lifeguards 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. The Volunteer Lifesaving Corps provides supplementary lifesaving services on Sundays and public holidays.

<u>Recent Accomplishments</u>	2022	2023
Preventative Actions	22,600	26,612
Total Water Rescues	209	460
EMS Care	227	350
Missing Persons Reunited	84	70
After-Hours Response	11	11
Mutual Aid Response	10	12
Vessel Rescues	2	6
Non-Emergency Response	1,057	804
Law Enforcement Incident	86	112
Fire Rescue Incident	50	65
Animal Control Incident	12	5

Preventative Actions: Verbal warnings to beach goers whose safety may be compromised.

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

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

Mutual Aid Response: Responses to neighboring jurisdictions to render emergency assistance.

Vessel Rescues: The response to a vessel in danger of sinking or damage, or where the safety of passengers or others may be compromised.

Non-Emergency Response: Actions deemed non-emergent include but are not limited to: vehicle patrols, vessel patrols, citizen assists, beach assists, etc.

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

Parks & Recreation Department

Grounds Maintenance Division

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

Facilities Maintained	Description
Wingate Park	2 football, 4 baseball, 4 softball fields; dugouts; scoreboards; 3 restrooms; 3 concession stands; lights; fences; parking lots
South Beach Park	Exhibit Hall; Sunshine Playground; Skate Park; multi-purpose field; tennis court; volleyball courts; basketball court; pickle ball courts; fitness stations; walking trail
Gonzales Park	Restrooms; pickleball courts; basketball court; playground; multi-purpose field; walking trail
Other City Parks	Oceanfront 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 from Fletcher Middle School to JTB; South Beach Parkway & Jacksonville Drive; Beach Blvd from 3 rd St to End Zone. A1A Medians are currently under redesign
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	2023
Membership Fees	\$34,016	\$45,826	\$43,925	\$42,317
Lessons and Clinics	\$22,343	\$36,804	\$28,082	\$31,710
TOTALS	\$56,359	\$82,630	\$72,007	\$74,028

Parks & Recreation Department

Carver Center Division

The Carver Center, located in the heart of the historical Pablo Beach South Community, provides numerous programs and activities in recreation, arts, education and wellness for all ages.

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.
- ✓ Started Urban Line Dance and Tai Chi classes.
- ✓ Hosted several activities for Seniors during the renovation of the Bennie Furlong Senior Center.

Funding Sources

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

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

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

For FY2025 the funding request is **\$192,118**. Historically, the City's CDBG funding award is less than the request. The General Fund makes up any funding shortfalls.

Parks & Recreation Department

Oceanfront Facilities Division

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

Performance Measures

Maintain restrooms and showers in good working order; clean and sanitary for the public.

Current Hours of Operation:	Mar-Sep: Oct-Feb:	10 am to 7 pm (7 days per week) 9 am to 6 pm (7 days per week)
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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.
- ✓ Enhanced the use of QR codes available for the public to report maintenance issues which 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. Most recent additions included Seawalk Sessions and the Country Music Festival. Seawalk Sessions generally occur on the first Wednesday of the month and provide opportunity to showcase up and coming local music artists.

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.

FY2025 Goals

- To continue to provide a golfing experience to our customers which has allowed us to receive the ranking as one of the **Top 30 Best Place to play in Florida**.
- 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.
- Establish a Capital Reserve Policy.

Recent Accomplishments/Highlights

- ✓ Installed lights for the driving range to remain open longer in the Fall and Winter evenings.

Performance Measures

	Actual 2022	Actual 2023	YTD Mar-24	Target 2025
Rounds Played	67,922	64,336	30,179	50,000
Driving Range Baskets	70,193	74,170	34,792	50,000
Total Operating Revenue	\$3,430,246	\$3,368,850	\$1,591,181	\$2,850,000
Rate per Round	\$36.24	\$36.93	\$37.84	\$37.50

Parks & Recreation Department

Financial Summaries by Resource Allocation, Division, and Fund

Resource Allocation	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	3,588,779	4,076,037	4,257,492	181,455	4.5%
Operating-All Other	2,823,610	3,174,132	3,377,117	202,985	6.4%
Capital Outlay	327,364	818,500	1,040,000	221,500	27.1%
Transfers	127,888	142,000	142,000	-	0.0%
Total	6,867,640	8,210,669	8,816,609	605,940	7.4%

Division	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
0104-Grants	127,888	142,000	142,000	-	0.0%
0404-Convention Development Tax	135,128	629,037	667,173	38,136	6.1%
0601-Recreation	703,492	706,849	739,413	32,564	4.6%
0602-Ocean Rescue	1,265,245	1,377,803	1,514,855	137,052	9.9%
0603-Parks Maintenance	1,353,718	1,451,033	1,473,538	22,505	1.6%
0604-Cemetery Maintenance	83,610	119,078	82,771	(36,307)	-30.5%
0605-Dog Park	23,269	27,000	27,000	-	0.0%
0606-Tennis	233,881	251,754	257,648	5,894	2.3%
0607-Ocean Front Facilities	175,492	164,300	164,300	-	0.0%
0609-Carver Center	176,781	212,991	225,834	12,843	6.0%
0610-South Beach Park Exh. Hall	24,249	23,500	23,700	200	0.9%
0611-Special Events	84,415	89,190	93,886	4,696	5.3%
1401-Golf Course Administration	1,302,461	1,662,513	1,737,970	75,457	4.5%
1402-Golf Course Maintenance	1,178,011	1,353,621	1,666,521	312,900	23.1%
Total	6,867,640	8,210,669	8,816,609	605,940	7.4%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
001-General Fund	4,124,140	4,420,498	4,596,545	176,047	4.0%
130-Convention Development	135,128	629,037	667,173	38,136	6.1%
160-Community Dev. Blk Grt (CDBG)	127,888	142,000	142,000	-	0.0%
195-Tree Protection	12	3,000	6,400	3,400	113.3%
440-Golf Course	2,480,472	3,016,134	3,404,491	388,357	12.9%
Total	6,867,640	8,210,669	8,816,609	605,940	7.4%

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	FY2023	FY2024	FY2025
Director of Parks & Recreation	1	1	1
Chief of Parks Development & Maintenance	1	1	1
Operations Administrator (prev. Office Administrator)	1	1	1
Operations Specialist I, II (prev. Administrative Assistant)	1	1	1
Division Total	4	4	4
Ocean Rescue	FY2023	FY2024	FY2025
Ocean Rescue Supervisor	1	1	1
Assistant Ocean Rescue Supervisor	1	1	1
Ocean Rescue Lieutenant	3	3	3
Ocean Rescue Lieutenant (part-time)	3	3	3
Ocean Rescue Lifeguard & Lifeguard EMT (part-time)	81	80	80
Operations Specialist I, II (part-time)* (prev. Administrative Assistant)	0	1	1
Division Total	89	89	89
Parks Maintenance	FY2023	FY2024	FY2025
Facilities Maintenance Manager	1	1	1
Grounds Maintenance Supervisor	1	1	1
Grounds Crew Leader	2	2	2
Grounds Maintenance Mechanic I, II	1	1	1
Grounds Maintenance Worker I, II, III	4	4	4
Division Total	9	9	9
Tennis Center	FY2023	FY2024	FY2025
Recreation Supervisor	0	1	1
Tennis Facility Manager	1	0	0
Tennis Court Attendant (part-time)	4	4	4
Division Total	5	5	5
Carver Center	FY2023	FY2024	FY2025
Recreation Supervisor	1	1	1
Recreation Leader	1	1	1
Recreation Leader (part-time) (prev. Tutor)	1	1	1
Division Total	3	3	3
Special Events	FY2023	FY2024	FY2025
Events Coordinator	1	1	1
Division Total	1	1	1

Parks & Recreation Department

Authorized Positions (continued)

Golf Course	FY2023	FY2024	FY2025
Golf Course General Manager*	1	0	0
Head Golf Professional*	0	1	1
Senior Assistant Golf Professional*	0	1	1
Golf Course Assistant General Manager*	1	0	0
Golf Accounting Technician (part-time)	1	1	1
Pro Shop Lead	3	3	3
Shop Attendant (part-time)	3	3	3
Cart/Range 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	32	32	32
Department Total	143	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. Community redevelopment activities, and administration of the City's two CRA Districts, are also run under the Planning and Development Department. The Department provides information and services to the citizens, and businesses of Jacksonville Beach. In addition to serving the public in their development needs and inquiries, the Department also provides administrative support to the Planning Commission (PC), Board of Adjustment (BOA), Community Redevelopment Agency (CRA), and the Special Magistrate for code enforcement.

Department Mission Statement

Working together to build a better Jacksonville Beach.

Goals for FY2025

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

- 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)

Department Goals

Planning Division

- Finalize the update of, and implement the utilization of the City's updated Land Development Regulations, including staff and community training workshops. (P1.G2.O1)
- Continue working on beaches transportation issues through participation on the North Florida Transportation Planning Organization Technical Advisory Committee (TAC). (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.)
- Work to implement policies and programs as mandated by recent changes to Florida Statutes.

Planning & Development Department

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.)
- Work to implement policies and programs as mandated by recent changes to Florida Statutes

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 Division

The **Planning Division** is responsible for the City's short term and long range planning activities including administering and maintaining the adopted 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 includes but is not limited to statutory compliance, developer relations, redevelopment agreements, redevelopment incentives, and coordinating, managing and monitoring the implementation and status of redevelopment 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, 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 and Florida Statutes where applicable. The Division continues to consistently meet this goal.

Planning & Development Department

Recent Accomplishments/Highlights

- ✓ Finalized the Strategic Plan Project to update the City's land development regulations.
- ✓ Processed a total of 402 Zoning and Land Development Code related development permit applications that include:
 - ✓ Nine Development Plan applications, one Concept Plan for Subdivision and one Final Subdivision Plat applications
 - ✓ Two Comprehensive Plan Amendment applications
 - ✓ Twelve Land Use/Zoning Verification requests
 - ✓ Ninety-four initial, 39 annual, and 14 transfer of ownership Short-Term Vacation Rental Certificate applications
 - ✓ Fourteen Conditional Use applications, three Rezoning applications, three LDC Text Amendment applications and 86 Variance applications for public hearings by the Planning Commission and Board of Adjustment, respectively
 - ✓ One Sidewalk Dining application
 - ✓ Approved three Backyard Hen applications, seven mobile food truck applications, 46 DBPR Alcoholic Beverage applications including Special Event and Temporary Premises Extension applications, 23 tree removal applications, 34 site clearing applications and ten (10) commercial/multiple-family exterior site improvements
- ✓ Successfully completed a five-year cycle visit and maintained the City's participation in the National Flood Insurance Program's Community Rating System (CRS), maintaining the City's Class 6 CRS Rating.

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.

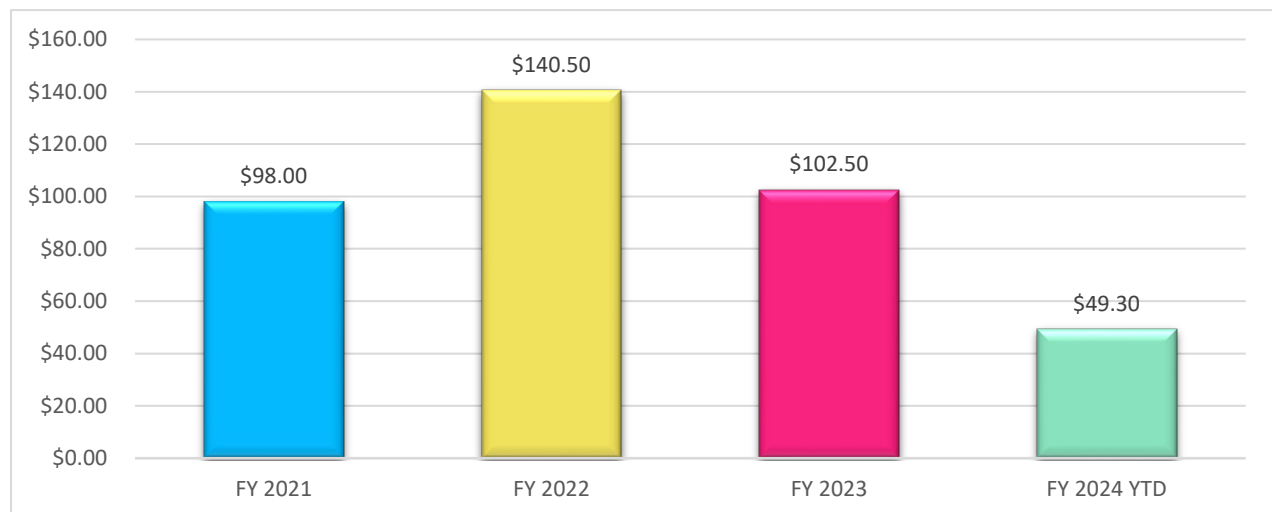
Goals of the Division include issuing immediate release permits within one working day of receipt, completing the initial plan review and issuance of major construction projects within 4 working days from receipt of single-family residential permit applications and within 15 working days from receipt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

Planning & Development Department

Recent Accomplishments/Highlights

- ✓ In FY2023, the Building Inspection Division issued 3,540 construction related permits and approved construction with an estimated construction value of more than \$102 million. Building inspection personnel carried out 7,495 construction inspections during the fiscal year. Permitted activity included alterations to existing buildings and the construction of: 61 new dwelling units, and six new commercial properties.
- ✓ The Building Inspection Division continued 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 continued to operate and improve upon 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 maintained proper licensure and credentials as required by state law. The Chief Building Official continues to hold Building Code Administrator (BU1881), Standard Plans Examiner (PX3470), and Standard Inspector (BN6085) licenses. Building Inspector II was promoted to Building Inspector III and obtained a Provisional Commercial Building Inspector license (PBI2497) and continues to hold both Standard Plans Examiner (PX4553) and Standard Residential 1 & 2 Family Dwelling Inspector (BN7607) licenses. Building Inspector II obtained Level 3-FACE certification and continues to hold a Standard Residential 1 & 2 Family Dwelling Inspector (BN8370) license.

Total Estimated Value of Permitted Construction (in millions), FY 2021 – FY 2024 YTD March



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 overgrown properties, signage, and heavy vehicle parking. 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, Planning Division, Fire Marshal, the CRA Coordinator and the Jacksonville Beach Police Department to identify code enforcement violations and bring properties into compliance.

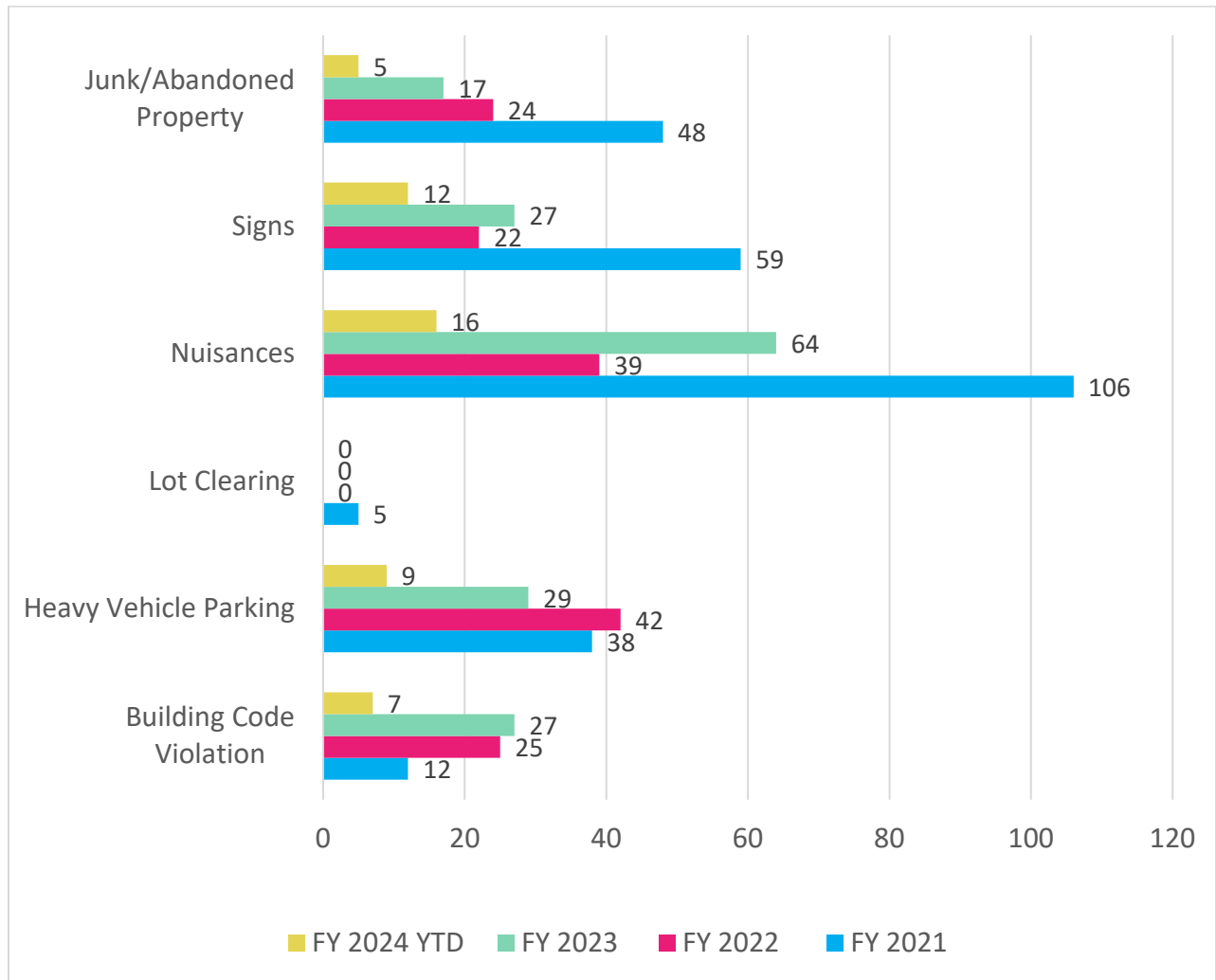
It is a goal of the Division to cooperate with all property owners, businesses, and residents to secure voluntary compliance with and enforcement of private property use and maintenance code regulations by educating the community and conducting inspections.

Recent Accomplishments/Highlights

- ✓ Code Enforcement staff processed 206 code cases in FY 2023, compared with 220 code cases in FY 2022, and 377 in FY 2021. The Special Magistrate is an attorney who hears and decides code violation cases. In FY 2023, the Magistrate conducted 10 public hearings and considered a total of 20 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 9 Stop Work Orders, 79 related construction permits with an estimated construction value of \$763,241 and recovered revenue of \$12,129 in permit and plan check fees collected in FY 2023.
- ✓ Enforcement of the Sea Turtle Protection Ordinance resulted in Code Enforcement staff maintaining zero disorientations in FY 2023, compared with processing four (4) code cases and mailing zero (0) violation notices and zero (0) disorientations in FY 2022. Enforcement activities remain proactive, including night-time patrols and hand-delivered courtesy notices.
- ✓ Code Enforcement staff maintain proper credentials. Code Enforcement Inspector II obtained Level 4-FACE certification and was promoted to Code Enforcement Inspector III.

Planning & Development Department

Frequent Code Enforcement Cases, FY 2021 – FY 2024 YTD March



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 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	951,673	1,104,728	1,212,454	107,726	9.8%
Operating-All Other	362,759	275,972	319,943	43,971	15.9%
Capital Outlay	31,385	20,000	55,000	35,000	175.0%
Grand Total	1,345,817	1,400,700	1,587,397	186,697	13.3%

Division	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
0401-Planning & Development	532,518	499,177	563,999	64,822	13.0%
0402-Building Inspection	655,665	741,843	818,228	76,385	10.3%
0406-Code Enforcement	157,633	159,680	205,170	45,490	28.5%
Grand Total	1,345,817	1,400,700	1,587,397	186,697	13.3%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
001-General Fund	1,345,817	1,400,700	1,587,397	186,697	13.3%
Grand Total	1,345,817	1,400,700	1,587,397	186,697	13.3%

Planning & Development Department

Authorized Positions

Planning & Development	FY2023	FY2024	FY2025
Director of Planning & Development	1	1	1
Senior Planner	1	1	1
Planner *	0	1	1
Permit Specialist	1	1	1
CRA Coordinator	1	1	1
Division Total	4	5	5
Building Inspection	FY2023	FY2024	FY2025
Building Official	1	1	1
Building Inspector	2	2	2
Permit Administrator *	0	1	1
Senior Permit Specialist	1	0	0
Permit Specialist	2	2	2
Division Total	6	6	6
Code Enforcement	FY2023	FY2024	FY2025
Code Enforcement Inspector	1	1	1
Division Total	1	1	1
Department Total	11	12	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 FY2025

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-eight 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 646 firearms cases, seized 586 firearms, and effected 208 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 2023, injury traffic crashes increased by 18%; however, FY2024 to date, injury traffic crashes decreased by 15%.

- ✓ **Community Events**

The Citizen Police Academy Alumni Association, in concert with the Police Department, held several successful community events. Once again, the annual Halloween Party drew over 100 children, and the annual Christmas party, held at City Hall during Deck the Chairs, drew over 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-eight 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 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	10,139,972	10,560,760	11,484,537	923,777	8.7%
Operating-All Other	1,657,698	1,898,056	2,150,424	252,368	13.3%
Capital Outlay	338,388	239,170	164,993	(74,177)	-31.0%
Total	12,136,059	12,697,986	13,799,954	1,101,968	8.7%

Division	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
0800-Communications	111,852	100,100		(100,100)	-100.0%
0901-Police Administration	1,392,676	1,423,787	1,569,936	146,149	10.3%
0902-Police Records	171,604	261,496	274,616	13,120	5.0%
0903-Detectives	3,484,808	3,634,562	3,732,483	97,921	2.7%
0904-Patrol	4,939,733	5,054,221	5,732,788	678,567	13.4%
0905-Communications	1,023,870	1,069,355	1,225,027	155,672	14.6%
0906-Ancillary Services	752,213	844,786	903,102	58,316	6.9%
0907-Police Reserve	71,996	94,450	135,985	41,535	44.0%
0908-Law Enforcement Trust	8,920	8,030	11,010	2,980	37.1%
0909-Court Cost Training	1,073	8,100	8,100	-	0.0%
0910-Equitable Sharing Funds	40,556	20,780	13,700	(7,080)	-34.1%
0912-Parking	104,108	142,680	157,662	14,982	10.5%
0914-Volunteer Programs	32,650	35,639	35,545	(94)	-0.3%
Total	12,136,059	12,697,986	13,799,954	1,101,968	8.7%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
001-General Fund	10,365,591	10,863,132	12,086,833	1,223,701	11.3%
140-Court Cost Training	1,073	8,100	8,100	-	0.0%
162-Radio Communication	111,852	100,100	-	(100,100)	-100.0%
181-Downtown Tax Increment	1,563,074	1,697,844	1,680,311	(17,533)	-1.0%
186-J.A.G. Grant	44,993	-	-	-	0.0%
630-Law Enforcement Trust Fund	8,920	8,030	11,010	2,980	37.1%
631-Equitable Sharing Trust Fund	40,556	20,780	13,700	(7,080)	-34.1%
Total	12,136,059	12,697,986	13,799,954	1,101,968	8.7%

Police Department

Authorized Positions

Police	FY2023	FY2024	FY2025
Chief of Police	1	1	1
Commander	3	3	3
Sergeant/Corporal	20	20	21
Patrol Officer/Detective	43	43	46
Police Total	67	67	71
Accreditation Manager	1	1	1
Communications Supervisor	1	1	1
Communications Officer	10	10	10
Records Supervisor	1	1	1
Records Specialist	3	2	2
Records Specialist (part-time)	0	1	1
Parking Enforcement Coordinator	1	1	1
Community Service Officer	1	1	1
Assistant to the Police Chief	1	1	1
Operations Specialist I, II (Prev. Administrative Assistant)	3	3	3
Property/Evidence Officer	1	2	2
Property/Evidence Officer - part-time*	1	0	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	107

**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.*

FY2025: To enhance Public Safety (P2.G1.O1) 3 full-time Police Officers and 1 full-time Police Sergeant were added to support a dedicated traffic unit leading to an increase in the overall police presence throughout the community.

Public Works Department

Organization

The Public Works Department manages the City's drinking water, wastewater processing plant, sewage collection system, reuse water reclamation and distribution, 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 FY2025

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 Water Reclamation Facility (WRF) and Water Plants. Expected Completion Q1, FY2025
- 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)
- Construct 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) #25. (P1.G1.O1)
- Design LS #13 Improvements. (P1.G1.O1)
- Begin Effluent Elimination Projects including WRF Filtration Improvements and Golf Club Pond and Irrigation Improvements. (P4.G2.O2)
- Design Influent Grit System for WRF. (P1.G1.O1)
- Complete a water quality analysis of source water. (P1.G1.O1)
- Complete Electrical Control Panel Upgrades and PLC Conversions at the Water Treatment Plants. (P1.G1.O1)
- Begin Asset Management and Work Order Ticket System for PW. (P1.G1.O1)
- Construct Non-ADA Dune Walkovers. (P1.G1.O1)
- Design/Construct Beach Outfall Improvements. (P1.G1.O1)
- Design Stormwater Small Projects. (P1.G1.O1)
- 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)
- Complete the paving project that was initiated during the 4th quarter FY2024.

Public Works Department

Recent Accomplishments/Highlights

- ✓ Completed re-permitting the Water Reclamation Facility.
- ✓ Began study/re-design of the Beach Outfalls Reconstruction project.
- ✓ Began reconstruction of Wastewater Lift Station (LS) #5. Design LS #25.
- ✓ Continued construction of Sludge Dewatering Facility Improvements.
- ✓ Completed construction modifications to North and South Chlorine Contact Tanks.
- ✓ Continued construction of Chlorine Conversion at two Water Treatment Plants and Water Reclamation Facility.
- ✓ Completed construction of Evans Drive Area Stormwater Improvements.
- ✓ Completed construction of 10th Street South from 12th Avenue South to 6th Avenue South.
- ✓ Received \$1,750,000 FDEP Water Quality grant funding for construction of the WRF Filtration project.
- ✓ Continued FDEP Vulnerability Assessment and Adaptation Plan utilizing grant funding received from FDEP (\$194,000 + \$75,000 grants).
- ✓ Constructed drainage project along Independence Drive as part of a stormwater small project.
- ✓ Completed construction of 17 non-ADA Dune Walkovers.
- ✓ Assisted in Dune Renourishment as part of Army Corps of Engineers project.
- ✓ Continued to maintain level of service while balancing incomplete contractor pavement and sidewalk replacements and patching.

Public Works Department

Performance Measures

Outcomes	Level of Service	Actual 2023	As of 5/2024	Target 2025
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	2.00%	~3%	<10%
	Replace 2,500 ft. of old 2" & larger galvanized & cast iron water mains	4,304	2,930	2,500
	Install/replace 150 water services	170	135	150
	Operate (replace) water valves (25%=614)	592 (24)	280 (29)	614
	Conduct fire flow test on 200 hydrants	324	192	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	51,435	39,815	20,000
	Clean stormwater mains	15,650	9,460	
	Inspect (rehab) sewer manholes	764 (16)	380 (12)	400
Streets:				
➤ Keep our streets well maintained for driving and free of trash	Seal coat/resurface 3 to 5 road miles	2.05	.49	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	917	410	2,000
➤ Keep our drainage system well maintained	Achieve regulatory compliance for normal operating conditions	Yes	Yes	Yes
	Mow/clean 15,000 ft. of ditch	39,900	19,950	15,000
Sanitation:				
➤ Keep our city and beach clean	Recycle/mulch 25% of residential solid waste to reduce landfill impact	29%	28%	>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. Oversight and support of the Department includes; engineering, approval of development and construction projects, project management, as well as the operations of individual divisions inside of Public Works. The administration division coordinates work efforts between other internal and external City Departments as well as 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

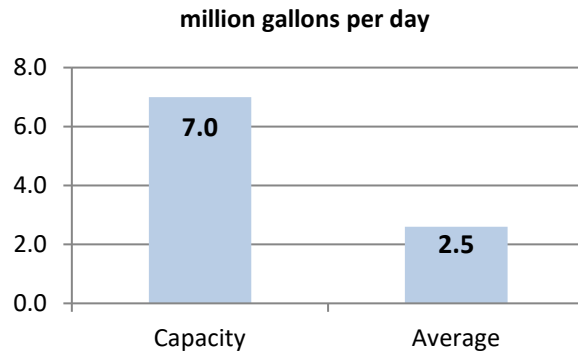
Water Plant Division

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.

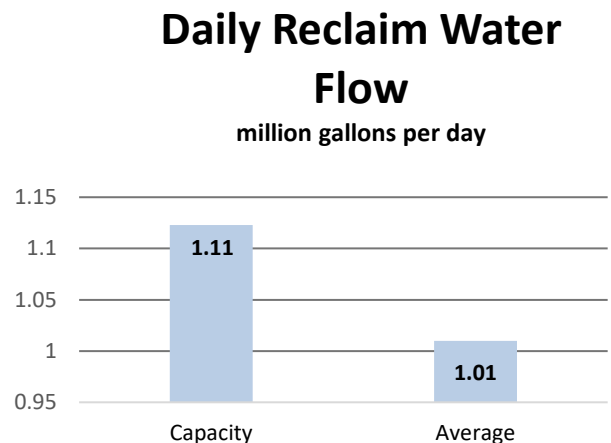
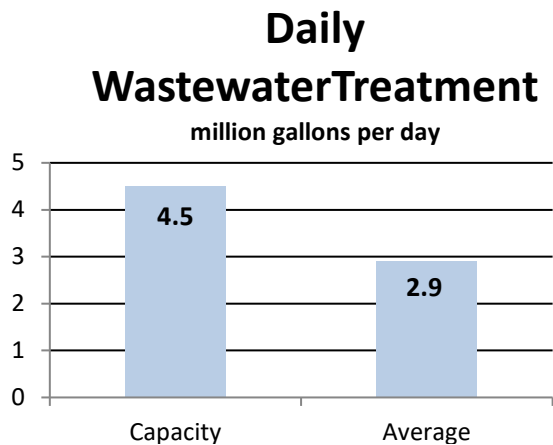
Public Works Department

Water Reclamation Facility

The Water Reclamation Facility 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. In 2024, the Pollution Control Plant (PCP) was renamed to become the Water Reclamation Facility, due to changing regulations for surface water discharges to the St. John's River and the refocus towards the One Water model and the concentrated efforts to not just treat wastewater, but to return it to the environment as a beneficial use.

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.



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, over **3,400** water valves (including hydrant valves), **10,894** active water services, and **10,745** 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, **1,960** stormwater catch basins, curb inlets/culverts, **625** 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 an average of 3 to 5 miles of roads annually. Projects will be pursued when most economically feasible.
- 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.
- ⇒ Complete 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 FY2025. This study will look at the rates established in 1994, and update rates in FY2025.

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 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
Personal Services	5,823,449	6,167,260	6,594,211	426,951	6.9%
Operating-All Other	11,346,279	13,472,940	14,730,381	1,257,441	9.3%
Capital Outlay	10,936,783	8,509,000	18,708,000	10,199,000	119.9%
Grants to Others	21,000	82,000	10,000	(72,000)	-87.8%
Transfers	498,000	498,000	498,000	-	0.0%
Total	28,625,511	28,729,200	40,540,592	11,811,392	41.1%

Division	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
0000-NonDiv	6,280,452	72,000	-	(72,000)	-100.0%
0701-Streets & Maintenance	1,793,858	1,973,595	2,078,884	105,289	5.3%
0704-Public Works Administration	2,302,458	2,282,701	2,904,180	621,479	27.2%
0705-Water Plant	1,796,139	1,977,520	4,344,048	2,366,528	119.7%
0706-Reclaimed Water Plant	4,650,368	3,934,985	11,571,216	7,636,231	194.1%
0707-Distribution & Collection	2,659,374	5,205,190	7,259,688	2,054,498	39.5%
0710-Water Capital Projects	1,683,569	680,000	190,000	(490,000)	-72.1%
0712-Stormwater	1,025,659	4,494,648	2,798,783	(1,695,865)	-37.7%
0713-Sanitation	5,807,031	7,351,967	8,164,941	812,974	11.1%
0743-Local Option Gas Tax	626,603	756,594	1,228,852	472,258	62.4%
Total	28,625,511	28,729,200	40,540,592	11,811,392	41.1%

Fund	Actual 2023	Original Budget 2024	Budget 2025	Increase- Decrease	% Change
001-General Fund	1,793,858	1,973,595	2,078,884	105,289	5.3%
150-Local Option Gas Tax	626,603	756,594	1,228,852	472,258	62.4%
190-American Rescue Plan Act	6,280,452	72,000	-	(72,000)	-100.0%
420-Water & Sewer Utility	13,091,908	14,080,396	26,269,132	12,188,736	86.6%
423-Stormwater Utility	1,025,659	4,494,648	2,798,783	(1,695,865)	-37.7%
430-Sanitation	5,807,031	7,351,967	8,164,941	812,974	11.1%
Total	28,625,511	28,729,200	40,540,592	11,811,392	41.1%

Operating-All Other: The Increase is attributable to higher sanitation contract services costs, an increase in street resurfacing & sidewalk maintenance as well as an increase in the internal service charges in the water and sewer fund.

Public Works Department

Authorized Positions

Administration	FY2023	FY2024	FY2025
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
Operations Administrator	2	2	2
Construction Project Superintendent**	0	0	1
Construction Project Manager	1	1	1
Construction Inspector* (part-time)	1	1	0
Construction Coordinator* (converted to full-time)	1	1	1
Division Total	10	10	10
Utility Plant Operations			
-Water Plant	FY2023	FY2024	FY2025
Utility Plant Operations Deputy Superintendent	1	1	1
Plant Operations Manager	1	1	1
Utility Plant Maintenance Supervisor	1	1	1
Lead Mechanic*	0	0	1
Utility Plant Operator I, II, III	4	4	4
Utility Plant Operator Trainee	2	2	2
Mechanic I, II, III*	4	4	3
Division Total	13	13	13
-Water Reclamation Facility	FY2023	FY2024	FY2025
Utility Plant Operations Superintendent	1	1	1
Plant Operations Manager	1	1	1
Lead Mechanic*	0	0	1
FOG (Fats, Oils & Grease) Program Manager	1	1	1
Utility Plant Operator I, II, III	6	6	6
Mechanic I, II, III*	5	5	4
Utility Plant Instrumentation Technician	1	1	1
Division Total	15	15	15
Distribution & Collection and Streets			
-Distribution and Collection	FY2023	FY2024	FY2025
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

Authorized Positions (continued)

-Streets	FY2023	FY2024	FY2025
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	4	4	4
Traffic Marking/Signage Supervisor	1	1	1
Utility Service Worker I, II, III	6	6	6
Sanitation Supervisor	1	1	1
Sanitation Contract Coordinator	1	1	1
Division Total	18	18	18
Department Total	71	71	71

** Two Part-time positions, Construction Inspector & Construction Coordinator converted to 1 full-time position, approved by City Council on 12/18/23.*

A Lead Mechanic position was created in both Plants to provide assistance to Utility Plant Maintenance Supervisor.

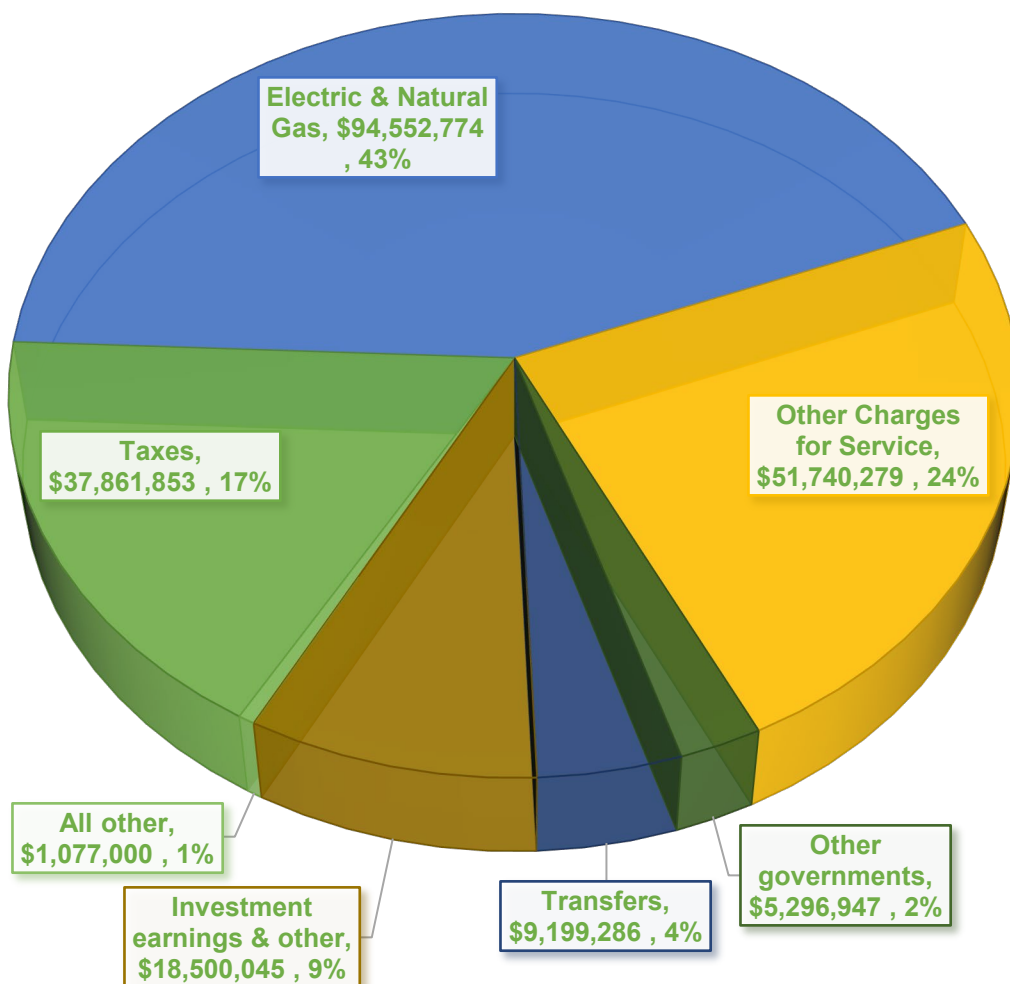
***Position being added to support needed Public Works infrastructure improvements projects.*



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.



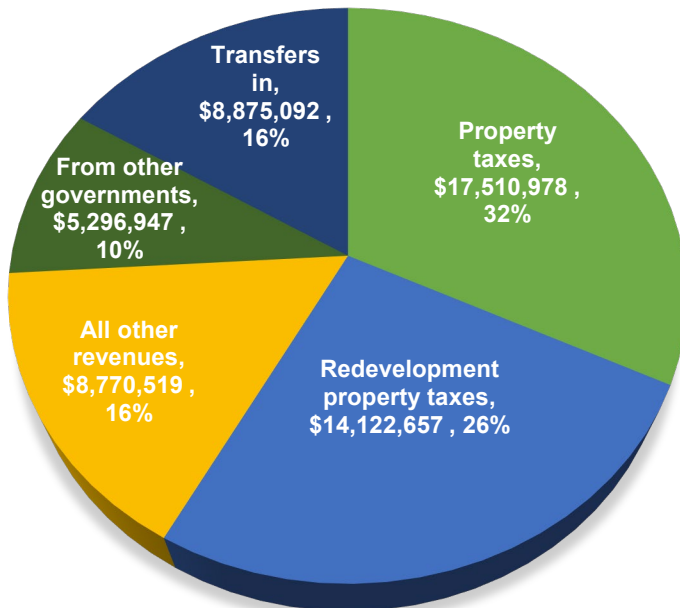
Total Revenues

Total budgeted revenues for FY2025 are \$218,228,184. 43% 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 \$123.7 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 \$3.8 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 \$15.4 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 (\$820,000), and fines and forfeitures (\$257,000).

Revenues Funding Governmental Services:

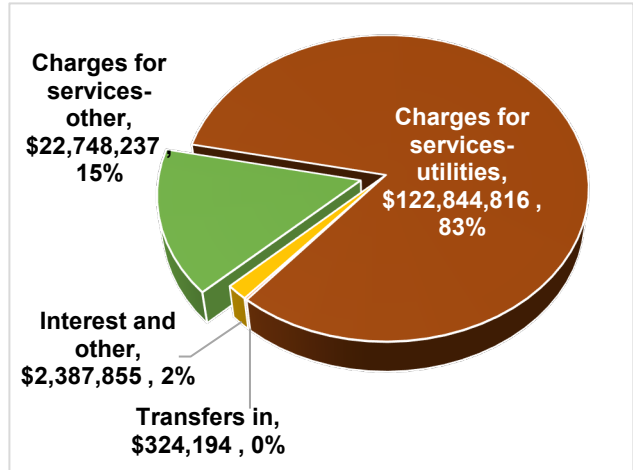
Total budgeted revenues for FY2025 in governmental funds are \$54,576,193. Property taxes recorded in the General Fund (\$17.5 million) account for 55% of its total revenue. Redevelopment property taxes in the Redevelopment Fund (\$14.1 million) are restricted for use on projects to improve the City's two redevelopment districts: Downtown and Southend. Transfers come primarily from Beaches Energy to the General Fund (\$3.8 million) as a return on the City's investment in the utility, and from the General Fund to the General Capital Projects Fund (\$4.5 million) for various project reserves.



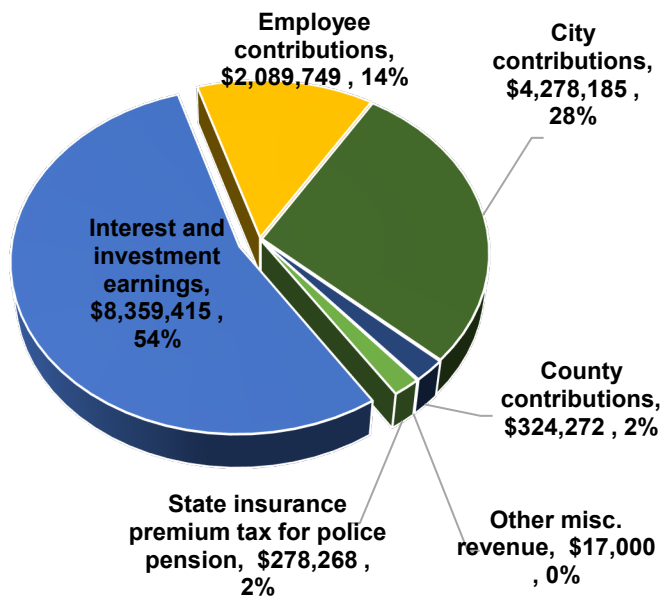
Revenues from other governments (\$5.3 million) consist mainly of state shared sales taxes (\$3.8 million), but also include local shared revenues and grants (\$1.5 million). All other revenues include Communications Services Tax (\$1.2 million), Local Option Gas Tax (\$1.4 million), Convention Development Tax (\$785,000), Half-cent Infrastructure Surtax (\$2.1 million), insurance premium tax (\$278,268 for police pension contributions), fines and forfeitures (\$257,000), building and other permits (\$820,000), and interest earnings and miscellaneous revenues (\$765,301).

Revenues Funding Proprietary Services:

Total FY2025 budgeted revenues in proprietary funds are \$148,305,102. 83% of total revenue is generated by the City's utilities, which provide electric (\$92.4 million), natural gas (\$2.1 million), water & sewer (\$17.7 million), stormwater (\$2.8 million) and sanitation services (\$7.8 million). Of the total utility charges for services, 77% is from sales of electricity and natural gas by Beaches Energy Services. Charges for services-other, include internal service charges (\$19.4 million) and sales at the City's golf course (\$3.4 million). Transfers include \$324,194 repaid to the electric utility for the initial construction of the natural gas system.



Revenues in Pension Funds:



Total FY2025 budgeted pension revenues are \$15,346,889. Pension fund revenues come from interest and investment earnings (\$8.4 million), city contribution (\$4.3 million), employee contributions (\$2.1 million), state insurance premium tax (\$278,268), county contribution (\$324,272), 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	\$19,510,526	\$820,000	\$5,154,947	\$700,000	\$218,000	\$412,500	\$4,331,092	\$31,147,065
Special Revenue Funds								
130 - Convention Developmen	785,000	-	-	-	-	20,000	-	805,000
140 - Court Cost Training	-	-	-	-	8,000	100	-	8,100
150 - Local Option Gas Tax	1,378,500	-	-	-	-	20,000	-	1,398,500
151 - Infrastructure Surtax	2,065,170	-	-	-	-	35,801	-	2,100,971
160 - CDBG Comm. Dev Blk G	-	-	142,000	-	-	-	-	142,000
162 - Radio Communication	-	-	-	-	20,000	-	-	20,000
181 - Downtown Tax Incremen	10,904,018	-	-	-	-	100,000	-	11,004,018
182 - Southend Tax Increment	3,218,639	-	-	-	-	70,200	-	3,288,839
186 - J.A.G. Grant	-	-	-	-	-	-	-	-
190 - American Rescue Plan A	-	-	-	-	-	-	-	-
195 - Tree Protection	-	-	-	-	-	-	-	-
630 - Law Enforcement Trust	-	-	-	-	1,000	3,000	-	4,000
631 - Equitable Sharing Trust	-	-	-	-	10,000	3,700	-	13,700
Special Revenue Funds Total	18,351,327	-	142,000	-	39,000	252,801	-	18,785,128
Debt Service Funds	-	-	-	-	-	-	-	-
Capital Projects Funds								
315 - General Capital Projects	-	-	-	-	-	100,000	4,544,000	4,644,000
317 - Infrast. Capital Project	-	-	-	-	-	-	-	-
Capital Projects Funds Total	-	-	-	-	-	100,000	4,544,000	4,644,000
Enterprise Funds								
410 - Electric Utility	-	-	-	92,414,650	-	906,000	324,194	93,644,844
411 - Natural Gas	-	-	-	2,138,124	-	155,000	-	2,293,124
420 - Water & Sewer Utility	-	-	-	17,698,657	-	455,955	-	18,154,612
423 - Stormwater Utility	-	-	-	2,795,787	-	25,000	-	2,820,787
430 - Sanitation	-	-	-	7,797,598	-	20,000	-	7,817,598
440 - Golf Course	-	-	-	3,394,492	-	10,000	-	3,404,492
460 - Leased Facilities	-	-	-	-	-	815,900	-	815,900
Enterprise Funds Total	-	-	-	126,239,308	-	2,387,855	324,194	128,951,357
Internal Services Funds								
501 - City Manager	-	-	-	884,229	-	-	-	884,229
511 - Finance	-	-	-	6,559,179	-	-	-	6,559,179
513 - Information Svcs	-	-	-	2,511,523	-	-	-	2,511,523
514 - Human Resources	-	-	-	1,033,856	-	-	-	1,033,856
521 - Fleet Maintenance	-	-	-	735,265	-	-	-	735,265
541 - Meter Service	-	-	-	1,200,112	-	-	-	1,200,112
550 - Operations Facilities	-	-	-	432,605	-	-	-	432,605
551 - Insurance-General Liabil	-	-	-	1,478,838	-	-	-	1,478,838
552 - Insurance-Workers Com	-	-	-	688,838	-	-	-	688,838
553 - Insurance-Health	-	-	-	3,829,300	-	-	-	3,829,300
Internal Services Funds Total	-	-	-	19,353,745	-	-	-	19,353,745
Pension Funds								
611 - Gen. Employee Pension	-	-	-	-	-	9,070,154	-	9,070,154
612 - Police Officer Pension	-	-	-	-	-	3,717,205	-	3,717,205
613 - Firefighters Pension	-	-	-	-	-	2,559,530	-	2,559,530
Pension Funds Total	-	-	-	-	-	15,346,889	-	15,346,889
Grand Total	\$37,861,853	\$820,000	\$5,296,947	\$146,293,053	\$257,000	\$18,500,045	\$9,199,286	\$218,228,184

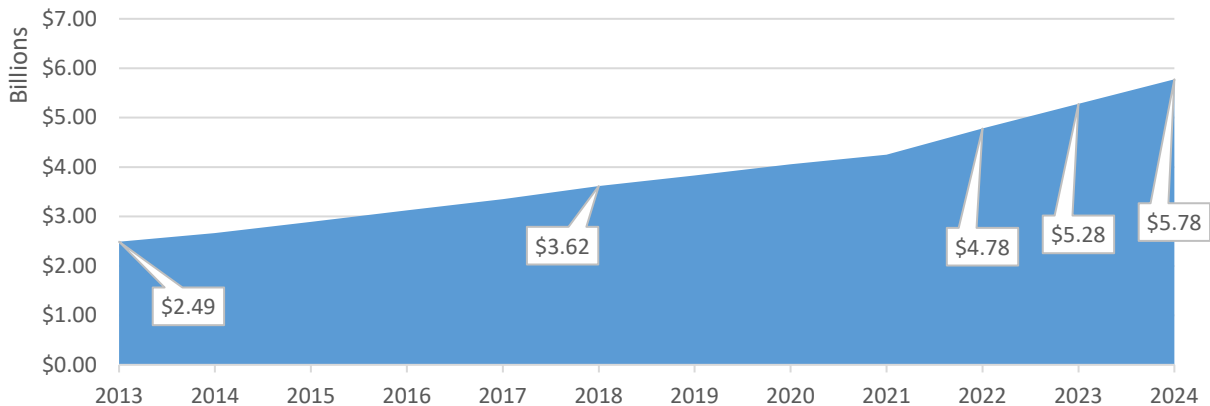
Revenue Summary - by Type

	General					% of
	Fund	Governmental	Proprietary	Pension	Total	Total
Taxes						
Ad Valorem	\$ 17,783,978				\$ 17,783,978	8.1%
Ad Valorem-Redevelopment		14,122,657			14,122,657	6.5%
Convention Dev. Tax		785,000			785,000	0.4%
Local Option Gas Tax		1,378,500			1,378,500	0.6%
Half Cent Infrastructure Tax		2,065,170			2,065,170	0.9%
Local Communications Tax	1,169,000				1,169,000	0.5%
Other	557,548				557,548	0.3%
Total Taxes	19,510,526	18,351,327	-	-	37,861,853	17.3%
Permits	820,000				820,000	0.4%
Intergovernmental						
State 1/2 Cent Tax	2,856,000				2,856,000	1.3%
Sales Tax Distribution	874,000				874,000	0.4%
8th Cent Motor Fuel Tax	209,000				209,000	0.1%
Duval Cnty in Lieu of Tax	902,947				902,947	0.4%
Other	313,000	142,000			455,000	0.2%
Total Intergov.	5,154,947	142,000	-	-	5,296,947	2.4%
Charges for Services						
Electric			92,414,650		92,414,650	42.3%
Natural Gas			2,138,124		2,138,124	1.0%
Water / Sewer			17,698,657		17,698,657	8.1%
Stormwater			2,795,787		2,795,787	1.3%
Sanitation			7,797,598		7,797,598	3.6%
Recreation / Golf			3,394,492		3,394,492	1.6%
Internal Services			19,353,745		19,353,745	8.9%
Miscellaneous	700,000				700,000	0.3%
Total Services	700,000	-	145,593,053	-	146,293,053	67.0%
Fines and Forfeitures	218,000	39,000			257,000	0.1%
Interest and Other	412,500	352,801	2,387,855	15,346,889	18,500,045	8.5%
Transfers	4,331,092	4,544,000	324,194		9,199,286	4.2%
Total Revenues	\$ 31,147,065	\$ 23,429,128	\$148,305,102	\$ 15,346,889	\$218,228,184	100%

Revenue Summary

TAX REVENUES

The City has two main sources of tax revenue: ad valorem taxes and sales taxes. Property values citywide increased 9.4% (\$498 million) since last year, which includes new construction of \$97 million. Of the \$32 million budgeted property taxes, 55.4% (\$17.5 million) supports the General Fund and 44.6% (\$14.1 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.



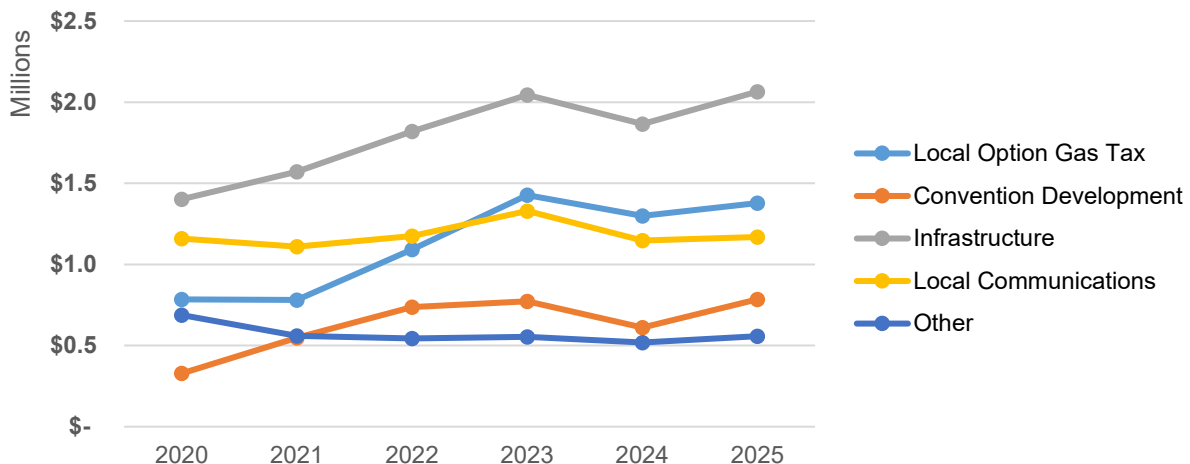
The City's adopted millage rate for FY2025 is \$3.9947 mills per \$1,000 of assessed value. This will provide approximately \$32 million in property tax revenue shared by the General Fund and the Community Redevelopment Fund, representing 14.5% of total revenues. The City has no debt service millage.

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025
Ad Valorem	20,971,159	22,048,764	23,114,042	26,078,066	28,932,950	31,906,635
Local Option Gas Tax	783,954	781,251	1,091,623	1,427,049	1,299,000	1,378,500
Convention Development	328,251	547,313	737,498	773,671	610,000	785,000
Infrastructure	1,401,878	1,571,566	1,818,917	2,044,723	1,864,390	2,065,170
Local Communications	1,159,216	1,109,750	1,175,433	1,329,639	1,148,000	1,169,000
Other	688,084	559,379	543,295	553,934	518,864	557,548
Total Taxes	25,332,541	26,618,023	28,480,808	32,207,082	34,373,204	37,861,853

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 \$700,969. 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. The FY2025 budget is \$785,000.

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 FY2025 budget is \$2,065,170, an increase of \$200,780 or 11%.



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 2020	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025
Licenses & Permits	1,572,209	845,334	1,033,441	1,056,332	795,100	820,000

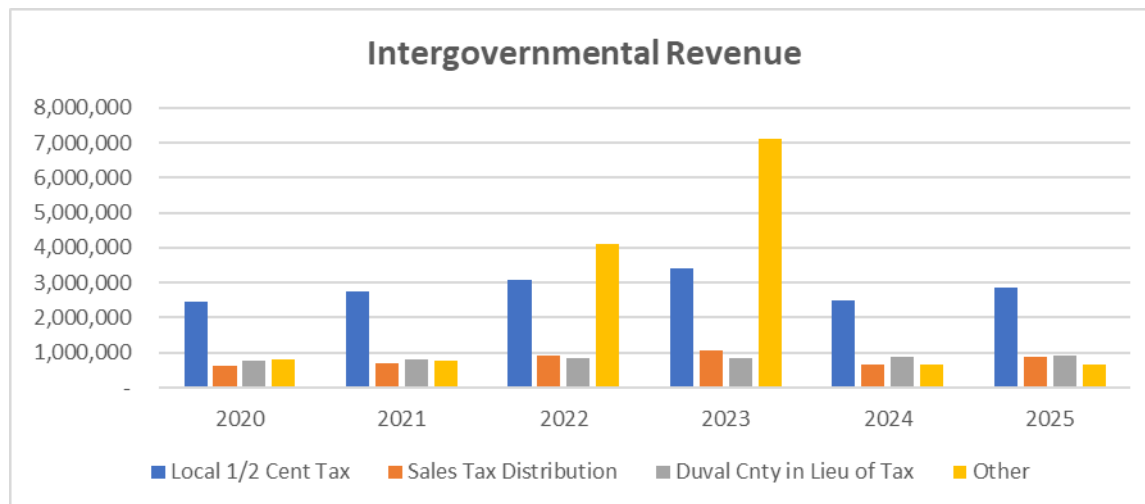
Permits are primarily composed of building-related permit revenue, which make up \$700,000 of this category's FY2025 revenues. Fees are recorded in the General Fund and represent a fraction (2.6%) of its revenues. Budgets for permits and fees are based on historical trends and construction estimates 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 2020	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025
Local 1/2 Cent Tax	2,458,456	2,753,533	3,084,857	3,423,639	2,489,000	2,856,000
Sales Tax Distribution	620,388	708,055	908,802	1,043,991	671,000	874,000
Duval Cnty in Lieu of Tax	778,889	802,256	826,324	851,114	876,646	902,947
Other	788,079	756,686	4,115,244	7,118,708	655,000	664,000
Total Intergovernmental	4,645,812	5,020,530	8,935,228	12,437,452	4,691,646	5,296,947

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 \$209,000, 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 FY2025 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.

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

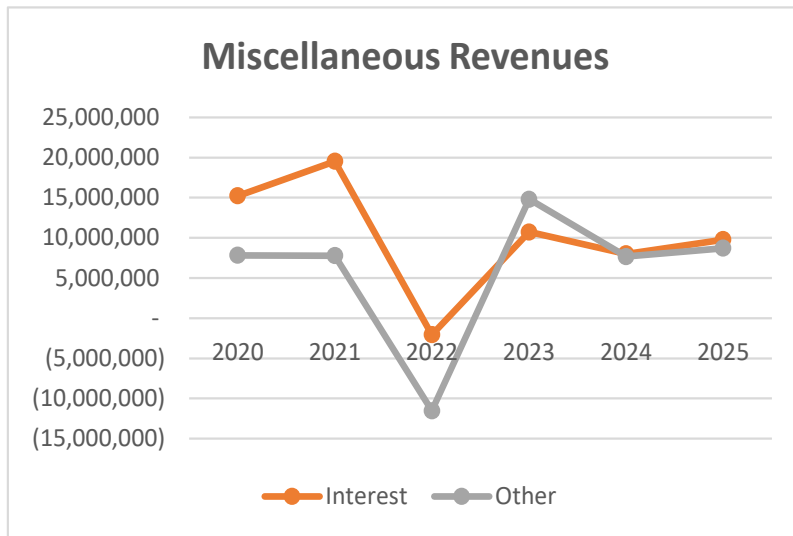
Fines and penalties imposed for the commission of statutory offenses and violations of lawful administrative rules and regulations are included in this revenue category along with revenues from the sale of confiscated money and property and service charges on bad checks. The total revenues for this category are \$257,000 and represent only a small portion (0.1%) of total City revenues. The General Fund portion of this total is \$218,000 (0.7% 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 2020	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025
Fines and Forfeitures	301,028	332,245	347,667	491,076	267,000	257,000

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 FY2025 budget, these revenues are estimated to be \$18,500,045 representing 8.5% of the City's budgeted revenues. 83% 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 2020	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025
Interest	15,229,646	19,524,052	(2,065,552)	10,735,854	8,011,096	9,785,171
Other	7,825,866	7,775,599	(11,525,621)	14,806,662	7,672,992	8,714,874
Total Miscellaneous	23,055,512	27,299,652	(13,591,173)	25,542,515	15,684,088	18,500,045

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 2020	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025
Transfers	8,380,583	9,066,020	10,728,252	11,626,380	8,253,070	9,199,286

Total budgeted transfers for FY2025 are \$9,199,286 (4.2% of total revenue); transfers into the General Fund (\$4,331,092) make up 47% 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.

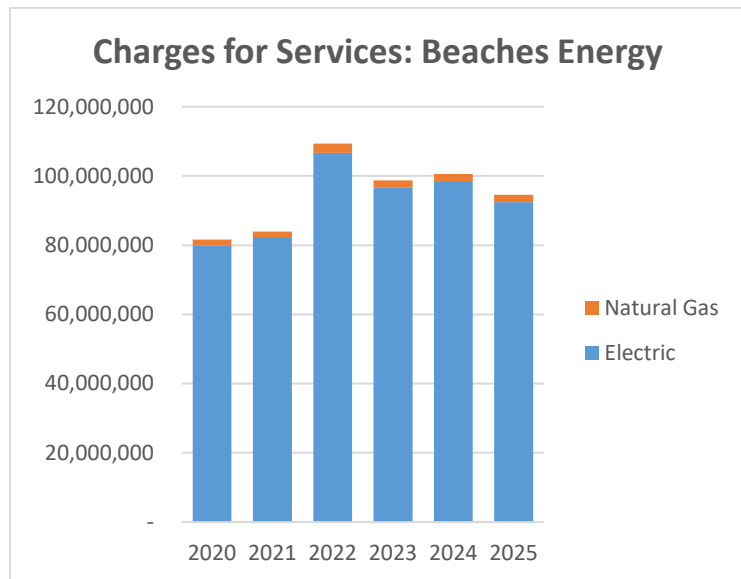
CHARGES FOR SERVICES

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 68% of the City's total revenues, but only 2.2% of the General Fund's revenues. Total revenues from charges for services are anticipated to be \$146,293,053 (\$700,000 in the General Fund).

	Actual 2020	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025
Electric	79,999,053	82,097,815	106,701,782	96,611,404	98,243,549	92,414,650
Natural Gas	1,674,740	1,845,309	2,699,398	2,121,073	2,371,557	2,138,124
Water / Sewer	14,836,034	15,728,261	16,511,423	16,996,661	16,845,252	17,698,657
Stormwater	1,406,797	1,310,954	1,389,872	1,388,042	1,404,628	2,795,787
Sanitation	3,490,240	3,600,138	3,683,234	4,875,974	6,486,085	7,797,598
Recreation / Golf	2,515,378	3,125,053	3,421,887	3,393,572	2,850,000	3,394,492
Internal Services	12,661,855	12,270,455	13,002,831	15,345,537	17,948,519	19,353,745
Miscellaneous	414,576	594,556	614,126	853,851	548,000	700,000
Charges for Services	116,998,673	120,572,541	148,024,552	141,586,114	146,697,590	146,293,053

The City's electric utility, Beaches Energy Services, provides power to more than 35,600 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 decreases in recent years is the result of decreases in power and natural gas costs from the City's providers. Costs continue to stabilize and Beaches Energy anticipates that it will be able to once again, 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.

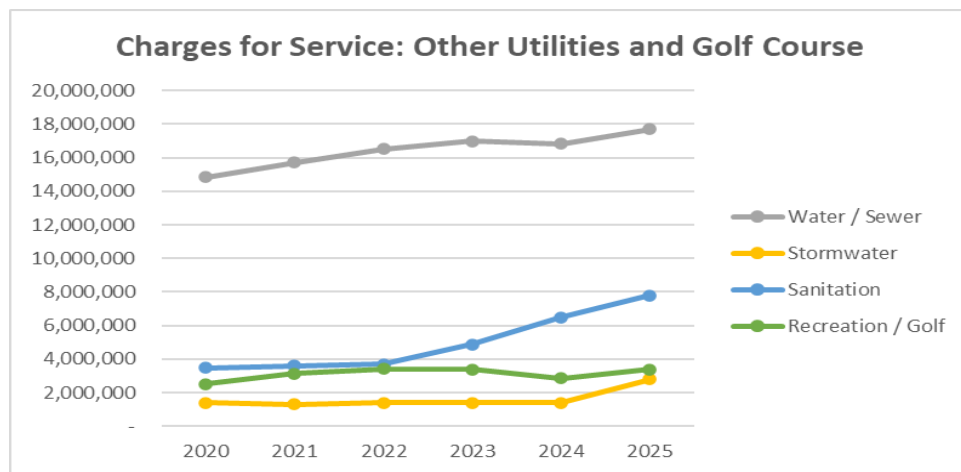


In 2010, the City activated a natural gas distribution system intended to primarily serve commercial customers. The first service was activated in June 2010, with construction continuing and included in the FY2025 budget. Revenue estimates are based on estimated consumption, historical trends and projected 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 for this year's rate increase and 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. An anticipated increase has been factored into the FY2025 Budget and will be enacted upon with the completion of the rate study, currently underway, and approval by City Council approval. 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 were stepped up in April 2025 and another increase will take place in October 2025 to achieve the amount needed to fully recover the new cost of sanitation services. Future rate increases will be based upon the CPI. 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 FY2025 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 conceptually 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 (2022-2023) are noticeably lower than revenues in "budgeted" years (2024 and 2025). 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 2020	Actual 2021	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025
Unrestricted/unassigned	\$84,690,635	\$100,630,846	\$ 109,862,753	\$ 115,507,272	\$ 113,412,839	\$ 98,855,164
All other	213,753,674	235,674,870	216,753,709	240,362,996	240,409,616	238,382,796
Total Fund Balance	\$298,444,308	\$336,305,716	\$326,616,462	\$355,870,268	\$353,822,455	\$337,237,960

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. 71% 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 FY2025, 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 \$16.7 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 56% of the FY2025 budgeted expenditures. Costs to provide police and fire services represent 50% 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	\$15,807,907	\$43,780,128	\$17,441,806	\$67,159,074	\$52,277,718
Revenues	31,147,065	14,292,857	4,644,000	93,644,844	18,154,612
Expenditures	31,147,065	13,416,981	7,811,828	99,117,859	26,269,132
Revenues over (under) expenditures	-	875,876	(3,167,828)	(5,473,015)	(8,114,520)
Ending Fund Balance	\$15,807,907	\$44,656,004	\$14,273,978	\$61,686,059	\$44,163,198
Unrestricted/unassigned	440,568	-	-	33,510,996	44,163,198
All other	15,367,339	44,656,004	14,273,978	28,175,063	-
	<u>\$15,807,907</u>	<u>\$44,656,004</u>	<u>\$14,273,978</u>	<u>\$61,686,059</u>	<u>\$44,163,198</u>
Change in fund balance	0.0%	2.0%	-18.2%	-8.1%	-15.5%

	Nonmajor Funds				
	<u>Govt.</u>	<u>Enterprise</u>	<u>Internal Service</u>	<u>Pension Funds</u>	<u>ALL FUNDS</u>
Beg. Fund Balance	\$24,360,946	\$16,157,206	\$6,283,820	\$110,553,850	\$353,822,455
Revenues	4,492,271	17,151,901	19,353,745	15,346,889	218,228,184
Expenditures	10,449,855	18,064,867	19,410,919	9,224,173	234,912,679
Revenues over (under) expenditures	(5,957,584)	(912,966)	(57,174)	6,122,716	(16,684,495)
Ending Fund Balance	\$18,403,362	\$15,244,240	\$6,226,646	\$116,676,566	\$337,137,960
Unrestricted/unassigned	0	14,513,756	6,226,646	-	98,855,164
All other	18,403,362	730,484	-	116,676,566	238,282,796
	<u>\$18,403,362</u>	<u>\$15,244,240</u>	<u>\$6,226,646</u>	<u>\$116,676,566</u>	<u>\$337,137,960</u>
Change in fund balance	-24.5%	-5.7%	-0.9%	5.5%	-4.7%

Community Redevelopment Fund's fund balance is budgeted to increase, 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 (\$1.3 million), relay and substation improvements (\$4.4 million), and electric capital projects (\$3.9 million).

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

Explanation of Budgeted Changes in Fund Balance - Nonmajor Funds:

Governmental Funds show a decrease in fund balance as that have been accumulated to pay for allowed major improvement projects are budgeted to be used for a major project to improvement the sanitary sewer, water distribution, stormwater, roadways, alley and streets within South Beach area. 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 throughout these funds.

Internal Service Funds recover their costs through charges to internal customers and the budget is just under the break-even point (\$57,174) which leads to a reduction in its fund balance.

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 FY2025.



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

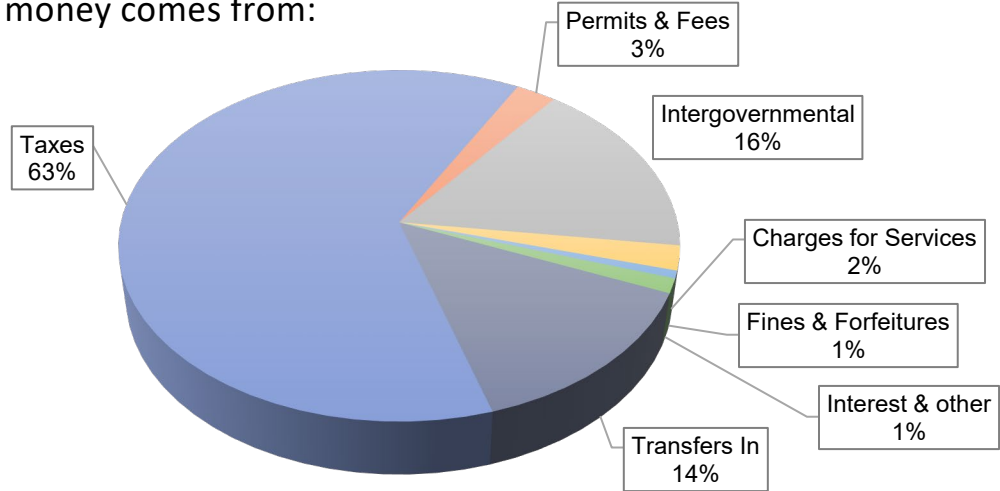
	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 100,630,846	\$ 109,862,854	\$ 115,507,272	\$ 113,412,839	\$ (2,094,433)	-1.8%
All other balances	235,674,868	216,753,710	240,362,996	240,409,616	46,619	0.0%
Beginning Fund Balance	336,305,715	326,616,564	355,870,268	353,822,455	(2,047,814)	-0.6%
<u>Revenues</u>						
Taxes	28,480,809	32,207,082	34,373,204	37,861,853	3,488,649	10.1%
Permits & Fees	1,033,441	1,056,332	795,100	820,000	24,900	3.1%
Intergovernmental	8,935,227	12,437,452	4,691,646	5,296,947	605,301	12.9%
Charges for Services	148,024,553	141,586,114	146,697,590	146,293,053	(404,537)	-0.3%
Fines & Forfeitures	347,667	491,076	267,000	257,000	(10,000)	-3.7%
Interest & other	(13,591,173)	25,542,515	15,684,088	18,500,045	2,815,957	18.0%
Transfers In	10,728,252	11,626,380	8,253,070	9,199,286	946,216	11.5%
Total Revenues	183,958,776	224,946,951	210,761,698	218,228,184	7,466,486	3.5%
Other Financing Sources	12,762,678	5,307,516				
<u>Expenditures</u>						
Personal Services	31,909,820	37,182,196	39,533,963	42,311,529	2,777,566	7.0%
Operating-Energy	79,796,000	70,118,266	69,776,331	64,077,023	(5,699,308)	-8.2%
Operating-All Other	42,411,373	49,573,687	56,691,198	61,240,360	4,549,162	8.0%
Capital Outlay	19,339,546	26,647,681	37,972,950	57,774,481	19,801,531	52.1%
Grants to Others	34,300	21,000	582,000	310,000	(272,000)	-46.7%
Transfers	10,728,252	11,626,380	8,253,070	9,199,286	946,216	11.5%
Total Expenditures	184,219,291	195,169,210	212,809,512	234,912,679	22,103,167	10.4%
Other Financing Uses	22,191,314	5,831,552				
Change in Fund Balance	(9,689,151)	29,253,705	(2,047,814)	(16,684,495)	(14,636,681)	714.75%
Unrestricted/unassigned	109,862,854	115,507,272	113,412,839	98,855,164	(14,557,675)	-12.8%
All other balances	216,753,710	240,362,996	240,409,616	238,282,796	(2,126,820)	-0.9%
Ending Fund Balance	\$ 326,616,564	\$ 355,870,269	\$ 353,822,454	\$ 337,137,960	\$ (16,684,495)	-4.7%
<u>Expenditures by Department</u>						
00 - Non-Departmental	9,667,847	12,637,704	12,408,384	21,228,562	8,820,178	71.1%
01 - Executive	2,039,548	2,286,061	2,654,695	2,657,499	2,804	0.1%
02 - Finance	6,050,069	7,693,733	8,776,368	9,343,831	567,463	6.5%
04 - Planning and Development	1,096,159	1,345,817	1,400,700	1,587,397	186,697	13.3%
06 - Parks and Recreation	6,543,132	6,867,640	8,210,669	8,816,609	605,940	7.4%
07 - Public Works	18,294,578	28,625,511	28,729,200	40,540,592	11,811,392	41.1%
09 - Police	10,946,151	12,136,058	12,697,986	13,799,954	1,101,968	8.7%
10 - Fire and Emergency Services	3,008,163	3,150,834	3,351,287	3,478,495	127,208	3.8%
12 - Beaches Energy Services	105,906,389	98,903,302	103,223,483	102,956,542	(266,941)	-0.3%
13 - Human Resources	12,839,075	14,266,376	15,274,806	16,255,005	980,199	6.4%
16 - Community Redevelopment	6,527,535	5,367,417	13,834,007	11,736,670	(2,097,337)	-15.2%
17 - Information Services	1,300,645	1,888,759	2,247,927	2,511,523	263,596	11.7%
Total Expenditures	\$ 184,219,291	\$ 195,169,210	\$ 212,809,512	\$ 234,912,679	\$ 22,103,167	10.4%
<u>Expenditures by Major/Nonmajor Fund:</u>						
General Fund	\$ 27,055,302	\$ 29,821,982	\$ 28,677,150	\$ 31,147,065	\$ 2,469,915	8.6%
Redevelopment	7,750,151	6,930,491	15,531,851	13,416,981	(2,114,870)	-13.6%
General Capital Projects	2,937,638	5,366,083	6,861,085	7,811,828	950,743	13.9%
Electric	102,438,633	95,815,779	100,071,158	99,117,859	(953,299)	-1.0%
Water & Sewer	10,918,437	13,091,907	14,080,396	26,269,132	12,188,736	86.6%
Total Major Funds	151,100,161	151,026,242	165,221,640	177,762,865	12,541,225	7.6%
Nonmajor Governmental	1,794,891	7,490,927	2,927,366	10,449,855	7,522,489	257.0%
Nonmajor Enterprise	10,534,189	12,162,667	18,017,182	18,064,867	47,685	0.3%
Internal Service	12,558,320	15,758,230	17,948,519	19,410,919	1,462,400	8.1%
Pension	8,231,730	8,731,144	8,694,805	9,224,173	529,368	6.1%
Total Nonmajor Funds	33,119,130	44,142,968	47,587,872	57,149,814	9,561,942	20.1%
Total Expenditures	\$ 184,219,291	\$ 195,169,210	\$ 212,809,512	\$ 234,912,679	\$ 22,103,167	10.4%
Total Expenditures	\$ 184,219,291	\$ 195,169,210	\$ 212,809,512	\$ 234,912,679	\$ 22,103,167	10.4%
less: Internal Service Charges	12,558,320	15,758,230	17,948,519	19,410,919	1,462,400	8.1%
less: Transfers	10,728,252	11,626,380	8,253,070	9,199,286	946,216	11.5%
Net Budgeted Expenditures	\$ 160,932,719	\$ 167,784,600	\$ 186,607,923	\$ 206,302,474	\$ 19,694,551	10.6%

General Fund
Combined Summary of Revenues and Expenditures

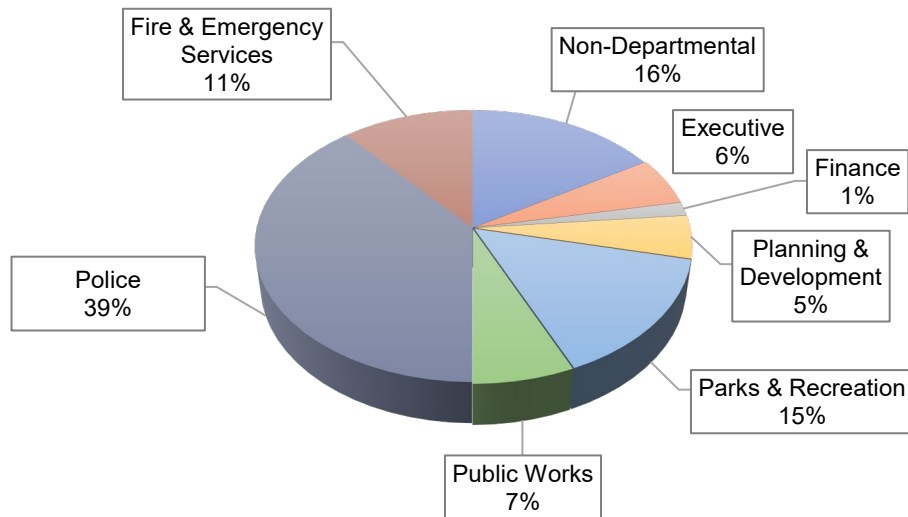
	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 2,089,507	\$ 851,311	\$ 440,568	\$ 440,568	\$ -	0.0%
All other balances	12,624,469	14,522,142	15,367,339	15,367,339	-	0.0%
Beginning Fund Balance	14,713,976	15,373,453	15,807,907	15,807,907	-	0.0%
<u>Revenues</u>						
Taxes	14,754,352	16,498,043	18,057,931	19,510,526	1,452,595	8.0%
Permits & Fees	1,033,441	1,050,332	795,100	820,000	24,900	3.1%
Intergovernmental	5,446,257	5,983,477	4,549,646	5,154,947	605,301	13.3%
Charges for Services	614,126	853,851	548,000	700,000	152,000	27.7%
Fines & Forfeitures	263,059	444,877	200,000	218,000	18,000	9.0%
Interest & other	1,294,168	1,097,358	304,500	412,500	108,000	35.5%
Transfers In	4,329,559	4,295,283	4,221,973	4,331,092	109,119	2.6%
Total Revenues	27,734,962	30,223,221	28,677,150	31,147,065	2,469,915	8.6%
Other Financing Sources	33,215					
<u>Expenditures</u>						
Personal Services	13,851,167	15,389,065	16,267,353	17,548,659	1,281,306	7.9%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,261,869	7,548,741	8,583,797	9,292,406	708,609	8.3%
Capital Outlay	174,370	184,176	426,000	231,000	(195,000)	-45.8%
Grants to Others	300	-	-	-	-	0.0%
Transfers	5,767,596	6,700,000	3,400,000	4,075,000	675,000	19.9%
Total Expenditures	27,055,302	29,821,982	28,677,150	31,147,065	2,469,915	8.6%
Other Financing Uses	20,183					
Change in Fund Balance	659,477	434,454	-	-	-	0.0%
Unrestricted/unassigned	851,311	440,568	440,568	440,568	-	0.0%
All other balances	14,522,142	15,367,339	15,367,339	15,367,339	-	0.0%
Ending Fund Balance	\$ 15,373,453	\$ 15,807,907	\$ 15,807,907	\$ 15,807,907	\$ -	0.0%
<u>Expenditures by Department</u>						
00 - Non-Departmental	\$ 6,234,753	\$ 7,158,171	\$ 4,359,574	\$ 5,044,114	\$ 684,540	15.7%
01 - Executive	1,320,550	1,454,148	1,820,273	1,773,270	(47,003)	-2.6%
03 - Finance Property	388,843	429,424	488,091	501,527	13,436	2.8%
04 - Planning and Development	1,096,159	1,345,817	1,400,700	1,587,397	186,697	13.3%
06 - Parks and Recreation	3,818,734	4,124,140	4,420,498	4,596,545	176,047	4.0%
07 - Public Works	1,699,203	1,793,858	1,973,595	2,078,884	105,289	5.3%
09 - Police	9,488,899	10,365,590	10,863,132	12,086,833	1,223,701	11.3%
10 - Fire and Emergency Services	3,008,163	3,150,834	3,351,287	3,478,495	127,208	3.8%
Total Expenditures	\$ 27,055,302	\$ 29,821,982	\$ 28,677,150	\$ 31,147,065	\$ 2,469,915	8.6%

General Fund

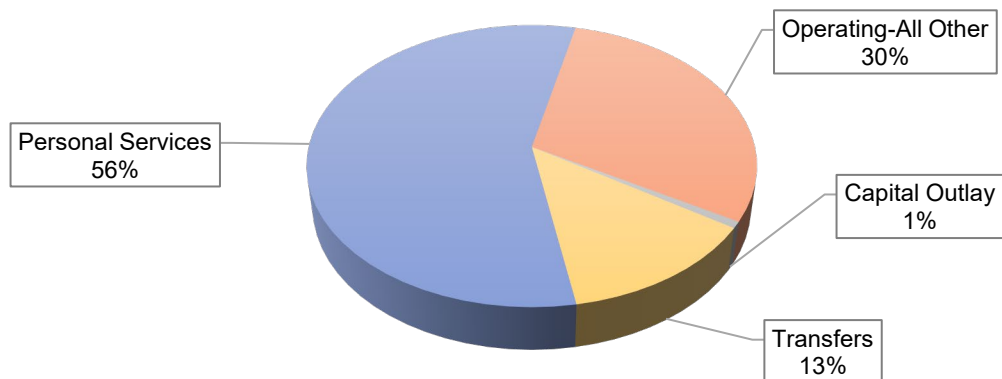
Where the money comes from:



What it pays for by department:



What it pays for by category:



**General Fund
Summary of Revenues**

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
<u>Taxes</u>						
Property Tax	\$ 13,035,624	\$ 14,614,469	\$ 16,391,067	\$ 17,783,978	\$ 1,392,911	8.5%
Local Communications Services	1,175,433	1,329,639	1,148,000	1,169,000	21,000	1.8%
Other taxes	543,295	553,935	518,864	557,548	38,684	7.5%
Total Taxes	14,754,352	16,498,043	18,057,931	19,510,526	1,452,595	8.0%
<u>Licenses & Permits</u>						
Building permits	719,938	692,885	555,000	559,000	4,000	0.7%
Other licenses and permits	313,503	357,447	240,100	261,000	20,900	8.7%
Total Licenses and Permits	1,033,441	1,050,332	795,100	820,000	24,900	3.1%
<u>Intergovernmental Revenues</u>						
8th cent motor fuel	231,506	225,799	197,000	209,000	12,000	6.1%
Sales tax distribution	908,802	1,043,991	671,000	874,000	203,000	30.3%
State 1/2 cent tax	3,084,857	3,423,639	2,489,000	2,856,000	367,000	14.7%
Other intergovernmental revenues	178,522	262,267	120,000	117,000	(3,000)	-2.5%
Duval county in Lieu of Taxes	826,324	851,114	876,646	902,947	26,301	3.0%
911 Rebate	216,247	176,667	196,000	196,000	-	0.0%
Total Intergovernmental Revenues	5,446,258	5,983,477	4,549,646	5,154,947	605,301	13.3%
<u>Charges for Services</u>						
Lien Certificates	33,600	28,320	40,000	35,000	(5,000)	-12.5%
Cemetery services	12,875	14,840	13,000	13,000	-	0.0%
Recreation programs	-	-	-	-	-	0.0%
Other Charges and Fees	567,651	810,691	495,000	652,000	157,000	31.7%
Total Services	614,126	853,851	548,000	700,000	152,000	27.7%
<u>Fines & Forfeitures</u>						
Court Fines	39,271	32,562	47,000	43,000	(4,000)	-8.5%
Parking violations	186,402	168,463	118,000	134,000	16,000	13.6%
Code enforcement	660	190,600	-	1,000	1,000	0.0%
Other Fines and Forfeits	36,726	53,252	35,000	40,000	5,000	14.3%
Total Fines & Forfeitures	263,059	444,877	200,000	218,000	18,000	9.0%
<u>Interest & Other Revenue</u>						
Interest on investments	(451,464)	642,532	121,000	210,000	89,000	73.6%
Other revenues	1,745,633	454,826	183,500	202,500	19,000	10.4%
Total Other Revenues	1,294,169	1,097,358	304,500	412,500	108,000	35.5%
<u>Transfers In</u>						
Transfer from Electric Utility	3,707,642	3,680,146	3,586,832	3,689,796	102,964	2.9%
Transfer from Gas Tax	372,000	372,000	372,000	372,000	-	0.0%
Transfer from Others Misc.	249,917	243,137	263,141	269,296	6,155	2.3%
Total Transfers	4,329,559	4,295,283	4,221,973	4,331,092	109,119	2.6%
Total Revenue	\$ 27,734,964	\$ 30,223,221	\$ 28,677,150	\$ 31,147,065	\$ 2,469,915	8.6%

**General Fund
Summary of Expenditures**

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
<u>Executive & Legislative</u>						
City Council	\$ 180,786	\$ 191,371	\$ 348,075	\$ 204,325	\$ (143,750)	-41.3%
City Attorney	543,979	536,779	538,619	633,184	94,565	17.6%
City Clerk	372,890	466,833	533,486	540,153	6,667	1.2%
Fire Marshal's Office	222,895	259,166	400,093	395,608	(4,485)	-1.1%
Total	1,320,550	1,454,148	1,820,273	1,773,270	(47,003)	-2.6%
<u>Finance</u>						
Building Maintenance	388,843	429,424	488,091	501,527	13,436	2.8%
<u>Planning & Development</u>						
Planning & Development	371,799	532,518	499,177	563,999	64,822	13.0%
Building Inspections	599,504	655,665	741,843	818,228	76,385	10.3%
Code Enforcement	124,856	157,633	159,680	205,170	45,490	28.5%
Total	1,096,159	1,345,817	1,400,700	1,587,397	186,697	13.3%
<u>Parks & Recreation</u>						
Administration	717,690	703,492	706,849	739,413	32,564	4.6%
Ocean Rescue	1,136,360	1,265,245	1,377,803	1,514,855	137,052	9.9%
Grounds Maintenance	1,209,111	1,353,706	1,448,033	1,467,138	19,105	1.3%
Cemetery Maintenance	108,118	83,610	119,078	82,771	(36,307)	-30.5%
Dog Park	22,292	23,269	27,000	27,000	-	0.0%
Tennis	219,691	233,881	251,754	257,648	5,894	2.3%
Oceanfront Restrooms	149,642	175,492	164,300	164,300	-	0.0%
Carver Center	158,985	176,781	212,991	225,834	12,843	6.0%
Exhibition Hall	15,737	24,249	23,500	23,700	200	0.9%
Special Events	81,108	84,415	89,190	93,886	4,696	5.3%
Total	3,818,734	4,124,140	4,420,498	4,596,545	176,047	4.0%
<u>Public Works</u>						
Streets	1,699,203	1,793,858	1,973,595	2,078,884	105,289	5.3%
<u>Police</u>						
Administration	1,277,037	1,392,676	1,423,787	1,569,936	146,149	10.3%
Records	160,081	171,604	261,496	274,616	13,120	5.0%
Investigative	1,713,756	1,921,734	1,936,718	2,052,172	115,454	6.0%
Patrol	4,670,835	4,894,740	5,054,221	5,732,788	678,567	13.4%
Communications	905,339	1,023,870	1,069,355	1,225,027	155,672	14.6%
Ancillary Services	607,464	752,213	844,786	903,102	58,316	6.9%
Police Reserves	19,193	71,996	94,450	135,985	41,535	44.0%
Parking	106,390	104,108	142,680	157,662	14,982	10.5%
Volunteer Programs	28,803	32,650	35,639	35,545	(94)	-0.3%
Total	9,488,899	10,365,591	10,863,132	12,086,833	1,223,701	11.3%
<u>Fire & Emergency Services</u>						
Fire Services	3,008,163	3,150,834	3,351,287	3,478,495	127,208	3.8%
<u>Non-departmental</u>						
Non-departmental	6,234,753	7,158,171	4,359,574	5,044,114	684,540	15.7%
Total Expenditures	\$ 27,055,302	\$ 29,821,981	\$ 28,677,150	\$ 31,147,065	\$ 2,469,915	8.6%
<u>Resource Allocation:</u>						
Personal Services	\$ 13,851,167	\$ 15,389,065	\$ 16,267,353	\$ 17,548,659	\$ 1,281,306	7.9%
Operating-All Other	7,261,869	7,548,741	8,583,797	9,292,406	708,609	8.3%
Capital Outlay	174,370	184,176	426,000	231,000	(195,000)	-45.8%
Grants to Others	300	-	-	-	-	0.0%
Transfers	5,767,596	6,700,000	3,400,000	4,075,000	675,000	19.9%
Total Expenditures	\$ 27,055,302	\$ 29,821,981	\$ 28,677,150	\$ 31,147,065	\$ 2,469,915	8.6%

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

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	38,168,571	40,253,812	46,612,196	43,780,128	(2,832,068)	-6.1%
Beginning Fund Balance	38,168,571	40,253,812	46,612,196	43,780,128	(2,832,068)	-6.1%
<u>Revenues</u>						
Taxes	10,078,419	11,463,597	12,541,883	14,122,657	1,580,774	12.6%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	(676,042)	1,575,576	157,900	170,200	12,300	7.8%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	9,402,377	13,039,173	12,699,783	14,292,857	1,593,074	12.5%
Other Financing Sources	433,015	249,702				
<u>Expenditures</u>						
Personal Services	1,229,261	1,456,203	1,598,994	1,698,705	99,711	6.2%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	933,157	1,133,663	1,507,912	1,596,308	88,396	5.9%
Capital Outlay	5,587,733	4,340,625	11,924,945	9,821,968	(2,102,977)	-17.6%
Grants to Others	-	-	500,000	300,000	(200,000)	-40.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	7,750,151	6,930,491	15,531,851	13,416,981	(2,114,870)	-13.6%
Other Financing Uses						
Change in Fund Balance	2,085,241	6,358,384	(2,832,068)	875,876	3,707,944	-130.9%
Unrestricted/unassigned	-	-	-	-	-	
All other balances	40,253,812	46,612,196	43,780,128	44,656,004	875,876	2.0%
Ending Fund Balance	\$ 40,253,812	\$ 46,612,196	\$ 43,780,128	\$ 44,656,004	\$ 875,876	2.0%
<u>Expenditures by Department</u>						
09 - Police	1,222,616	1,563,074	1,697,844	1,680,311	(17,533)	-1.0%
16 - Community Redevelopment	6,527,535	5,367,417	13,834,007	11,736,670	(2,097,337)	-15.2%
Total Expenditures	\$ 7,750,151	\$ 6,930,491	\$ 15,531,851	\$ 13,416,981	\$ (2,114,870)	-13.6%
<u>Expenditures by Fund:</u>						
181-Downtown Tax Increment	\$ 3,219,096	\$ 3,381,492	\$ 12,866,110	\$ 10,994,608	\$ (1,871,502)	-14.5%
182-Southend Tax Increment	\$ 4,531,055	\$ 3,548,999	\$ 2,665,741	\$ 2,422,373	\$ (243,368)	-9.1%
Total Expenditures	\$ 7,750,151	\$ 6,930,491	\$ 15,531,851	\$ 13,416,981	\$ (2,114,870)	-13.6%

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

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	13,724,061	18,332,240	20,383,891	17,441,806	(2,942,085)	-14.4%
Beginning Fund Balance	13,724,061	18,332,240	20,383,891	17,441,806	(2,942,085)	-14.4%
<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	(355,533)	546,746	50,000	100,000	50,000	100.0%
Transfers In	6,236,596	7,169,000	3,869,000	4,544,000	675,000	17.4%
Total Revenues	7,065,368	7,715,746	3,919,000	4,644,000	725,000	18.5%
Other Financing Sources	480,449					
<u>Expenditures</u>						
Personal Services	-	-	-	-	-	0.0%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	287,006	184,468	512,108	298,340	(213,768)	-41.7%
Capital Outlay	2,650,632	5,181,615	6,348,977	7,513,488	1,164,511	18.3%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	2,937,638	5,366,083	6,861,085	7,811,828	950,743	13.9%
Other Financing Uses	298,012					
Change in Fund Balance	4,608,179	2,051,651	(2,942,085)	(3,167,828)	(225,743)	7.7%
Unrestricted/unassigned	-	-	-	-	-	
All other balances	18,332,240	20,383,891	17,441,806	14,273,978	(3,167,828)	-18.2%
Ending Fund Balance	\$ 18,332,240	\$ 20,383,891	\$ 17,441,806	\$ 14,273,978	\$ (3,167,828)	-18.2%
<u>Expenditures by Department</u>						
00 - Non-Departmental	2,937,638	5,366,083	6,861,085	7,811,828	950,743	13.9%
Total Expenditures	\$ 2,937,638	\$ 5,366,083	\$ 6,861,085	\$ 7,811,828	\$ 950,743	13.9%
<u>Expenditures by Fund:</u>						
315-General Capital Projects	\$ 2,937,638	\$ 5,366,083	\$ 6,861,085	\$ 7,811,828	\$ 950,743	13.9%
Total Expenditures	\$ 2,937,638	\$ 5,366,083	\$ 6,861,085	\$ 7,811,828	\$ 950,743	13.9%

Major Fund - Electric Utility
Combined Summary of Revenues and Expenditures

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 37,879,219	\$ 40,791,837	\$ 40,333,523	\$ 38,984,011	\$ (1,349,512)	-3.3%
All other balances	40,262,264	19,895,379	28,175,063	28,175,063	-	0.0%
Beginning Fund Balance	78,141,483	60,687,216	68,508,586	67,159,074	(1,349,512)	-2.0%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	2,500	53	-	-	-	0.0%
Charges for Services	106,701,782	96,611,404	98,243,549	92,414,650	(5,828,899)	-5.9%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	(386,784)	2,586,398	316,000	906,000	590,000	186.7%
Transfers In	162,097	162,097	162,097	324,194	162,097	100.0%
Total Revenues	106,479,595	99,359,952	98,721,646	93,644,844	(5,076,802)	-5.1%
Other Financing Sources	4,277,197					
<u>Expenditures</u>						
Personal Services	6,841,971	7,882,398	7,745,957	8,241,332	495,375	6.4%
Operating-Energy	78,104,851	69,061,169	68,643,816	63,018,423	(5,625,393)	-8.2%
Operating-All Other	8,216,485	9,561,809	10,436,700	11,364,308	927,608	8.9%
Capital Outlay	5,384,684	5,447,257	9,475,303	12,621,000	3,145,697	33.2%
Grants to Others	-	-	-	-	-	0.0%
Transfers	3,890,642	3,863,146	3,769,382	3,872,796	103,414	2.7%
Total Expenditures	102,438,633	95,815,779	100,071,158	99,117,859	(953,299)	-1.0%
Other Financing Uses	21,495,229					
Change in Fund Balance	(17,454,267)	7,821,370	(1,349,512)	(5,473,015)	(4,123,503)	305.6%
Unrestricted/unassigned	40,791,837	40,333,523	38,984,011	33,510,996	(5,473,015)	-14.0%
All other balances	19,895,379	28,175,063	28,175,063	28,175,063	-	-
Ending Fund Balance	\$ 60,687,216	\$ 68,508,586	\$ 67,159,074	\$ 61,686,059	\$ (5,473,015)	-8.1%
<u>Expenditures by Fund:</u>						
1201 - Purchase of Power	\$ 78,104,851	\$ 69,061,169	\$ 68,643,816	\$ 63,018,423	\$ (5,625,393)	-8.2%
1202 - Beaches Energy Administratio	9,247,810	10,189,273	10,752,995	11,615,728	862,733	8.0%
1203 - Engineering	1,184,447	1,222,436	1,794,551	1,820,020	25,469	1.4%
1204 - Relay & Substations	2,054,439	2,292,645	3,724,065	6,098,487	2,374,422	63.8%
1205 - Construction & Maintenance	3,693,955	4,701,799	5,609,577	6,134,611	525,034	9.4%
1207 - Capital Improvements	4,280,938	4,308,767	3,958,000	3,864,000	(94,000)	-2.4%
1212 - System Operations	1,945,961	2,313,568	2,511,868	2,796,278	284,410	11.3%
1229 - Transmission	293,608	264,369	1,472,000	2,133,500	661,500	44.9%
1231 - Conservation & Renewables	477,049	426,264	497,189	505,170	7,981	1.6%
1234 - Storeroom	253,154	2,336	-	-	-	0.0%
1237 - Care Fund	44,902	56,515	80,000	80,000	-	0.0%
1239 - Regulatory Compliance	857,519	976,638	1,027,097	1,051,642	24,545	2.4%
Total Expenditures	\$ 102,438,633	\$ 95,815,779	\$ 100,071,158	\$ 99,117,859	\$ (953,299)	-1.0%

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

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 36,727,312	\$ 43,084,859	\$ 49,010,900	\$ 52,277,718	\$ 3,266,818	6.7%
All other balances	-	-	-	-	-	0.0%
Beginning Fund Balance	36,727,312	43,084,859	49,010,900	52,277,718	3,266,818	6.7%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	1,494,103	-	-	-	-	0.0%
Charges for Services	16,511,423	16,996,661	16,845,252	17,698,657	853,405	5.1%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	(880,556)	1,699,865	501,962	455,955	(46,007)	-9.2%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	17,124,970	18,696,526	17,347,214	18,154,612	807,398	4.7%
Other Financing Sources	151,014	321,423				
<u>Expenditures</u>						
Personal Services	3,267,093	3,947,786	4,120,025	4,451,593	331,568	8.0%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	3,941,966	4,774,147	4,868,371	5,144,539	276,168	5.7%
Capital Outlay	3,573,378	4,238,975	4,956,000	16,537,000	11,581,000	233.7%
Grants to Others	10,000	5,000	10,000	10,000	-	0.0%
Transfers	126,000	126,000	126,000	126,000	-	0.0%
Total Expenditures	10,918,437	13,091,908	14,080,396	26,269,132	12,188,736	86.6%
<u>Other Financing Uses</u>						
Change in Fund Balance	6,357,547	5,926,041	3,266,818	(8,114,520)	(11,381,338)	-348.4%
Unrestricted/unassigned	43,084,859	49,010,900	52,277,718	44,163,198	(8,114,520)	-15.5%
All other balances	-	-	-	-	-	-
Ending Fund Balance	\$ 43,084,859	\$ 49,010,900	\$ 52,277,718	\$ 44,163,198	\$ (8,114,520)	-15.5%
<u>Expenditures by Fund:</u>						
0704-Public Works Administration	\$ 1,918,446	\$ 2,302,458	\$ 2,282,701	\$ 2,904,180	\$ 621,479	27.2%
0705-Water Plant	1,648,171	1,796,139	1,977,520	4,344,048	2,366,528	119.7%
0706-Water Reclamation Facility	3,299,397	4,650,368	3,934,985	11,571,216	7,636,231	194.1%
0707-Distribution & Collection	1,993,254	2,659,374	5,205,190	7,259,688	2,054,498	39.5%
0710-Water Capital Projects	2,059,169	1,683,569	680,000	190,000	(490,000)	-72.1%
Total Expenditures	\$ 10,918,437	\$ 13,091,908	\$ 14,080,396	\$ 26,269,132	\$ 12,188,736	86.6%

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

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	10,894,568	25,033,044	23,241,939	24,360,946	1,119,007	4.8%
Beginning Fund Balance	10,894,568	25,033,044	23,241,939	24,360,946	1,119,007	4.8%
Revenues						
Taxes	3,648,038	4,245,442	3,773,390	4,228,670	455,280	12.1%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	798,652	6,453,333	142,000	142,000	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	84,608	46,199	67,000	39,000	(28,000)	-41.8%
Interest & other	(296,131)	488,388	63,983	82,601	18,618	29.1%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	4,235,167	11,233,362	4,046,373	4,492,271	445,898	11.0%
Other Financing Sources	11,698,200					
Expenditures						
Personal Services	45,281	12,441	71,594	73,822	2,228	3.1%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	293,877	520,140	1,347,547	1,749,008	401,461	29.8%
Capital Outlay	917,367	6,442,458	922,225	8,113,025	7,190,800	779.7%
Grants to Others	24,000	16,000	72,000	-	(72,000)	-100.0%
Transfers	514,366	499,888	514,000	514,000	-	0.0%
Total Expenditures	1,794,891	7,490,927	2,927,366	10,449,855	7,522,489	257.0%
Other Financing Uses		5,533,540				
Change in Fund Balance	14,138,476	(1,791,105)	1,119,007	(5,957,584)	(7,076,591)	-632.4%
Unrestricted/unassigned	-	-	-	-	-	
All other balances	25,033,044	23,241,938	24,360,946	18,403,362	(5,957,584)	-24.5%
Ending Fund Balance	\$ 25,033,044	\$ 23,241,938	\$ 24,360,946	\$ 18,403,362	\$ (5,957,584)	-24.5%
Expenditures by Department						
00-Non-Departmental	\$ 495,456	\$ 113,450	\$ 1,187,725	\$ 8,372,620	7,184,895	604.9%
06-Parks and Recreation	332,090	263,028	774,037	815,573	41,536	5.4%
07-Public Works	732,709	6,907,055	828,594	1,228,852	400,258	48.3%
09-Police	234,636	207,394	137,010	32,810	(104,200)	-76.1%
Total Expenditures	\$ 1,794,891	\$ 7,490,927	\$ 2,927,366	\$ 10,449,855	\$ 7,522,489	257.0%
Expenditures by Fund:						
130-Convention Development	\$ 189,712	\$ 135,128	\$ 629,037	\$ 667,173	\$ 38,136	6.1%
140-Court Cost Training	5,760	1,073	8,100	8,100	-	0.0%
150-Local Option Gas Tax	484,752	626,603	756,594	1,228,852	472,258	62.4%
151-Infrastructure Surtax	244,926	14,314	879,500	8,372,620	7,493,120	852.0%
160-Community Dev. Blk Grt (CDBG)	142,366	127,888	142,000	142,000	-	0.0%
162-Radio Communication	162,329	111,852	100,100	-	(100,100)	-100.0%
186-J.A.G. Grant	52,823	44,993	-	-	-	0.0%
190-American Rescue Plan Act	247,957	6,280,452	72,000	-	(72,000)	-100.0%
195-Tree Protection	12	12	3,000	6,400	3,400	113.3%
317-Infrastructure Capital Project	250,530	99,136	308,225	-	(308,225)	-100.0%
630-Law Enforcement Trust Fund	8,125	8,920	8,030	11,010	2,980	37.1%
631-Equitable Sharing Trust Fund	5,599	40,556	20,780	13,700	(7,080)	-34.1%
Total Expenditures	\$ 1,794,891	\$ 7,490,927	\$ 2,927,366	\$ 10,449,855	\$ 7,522,489	257.0%

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

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 17,863,949	\$ 18,616,157	\$ 19,438,460	\$ 15,426,721	\$ (4,011,739)	-20.6%
All other balances	-	56,575	730,485	730,485	-	0.0%
Beginning Fund Balance	17,863,949	18,672,732	20,168,945	16,157,206	(4,011,739)	-19.9%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	6,000	-	-	-	0.0%
Intergovernmental	9,410	589	-	-	-	0.0%
Charges for Services	11,194,391	11,778,661	13,112,270	16,126,001	3,013,731	23.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	525,971	1,751,448	893,173	1,025,900	132,727	14.9%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	11,729,772	13,536,698	14,005,443	17,151,901	3,146,458	22.5%
Other Financing Sources	122,182					
<u>Expenditures</u>						
Personal Services	1,625,839	1,889,933	2,332,871	2,461,524	128,653	5.5%
Operating-Energy	1,691,149	1,057,098	1,132,515	1,058,600	(73,915)	-6.5%
Operating-All Other	5,806,172	8,041,394	10,322,608	11,118,253	795,645	7.7%
Capital Outlay	1,051,381	806,897	3,855,500	2,885,000	(970,500)	-25.2%
Grants to Others	-	-	-	-	-	0.0%
Transfers	359,648	367,346	373,688	541,490	167,802	44.9%
Total Expenditures	10,534,189	12,162,667	18,017,182	18,064,867	47,685	0.3%
Other Financing Uses	386,800					
Change in Fund Balance	808,783	1,496,213	(4,011,739)	(912,966)	3,098,773	-77.24%
Unrestricted/unassigned	18,616,157	19,438,460	15,426,721	14,513,755	(912,966)	-5.9%
All other balances	56,575	730,485	730,485	730,485	-	0.0%
Ending Fund Balance	\$ 18,672,732	\$ 20,168,945	\$ 16,157,206	\$ 15,244,240	\$ (912,966)	-5.7%
<u>Expenditures by Department</u>						
02-Finance	\$ 563,086	\$ 734,021	\$ 1,019,220	\$ 1,118,081	98,861	9.7%
07-Public Works	4,944,229	6,832,690	11,846,615	10,963,724	(882,891)	-7.5%
12-Beaches Energy Services	2,634,565	2,115,484	2,135,213	2,578,571	443,358	20.8%
06 - Parks and Recreation	2,392,309	2,480,472	3,016,134	3,404,491	388,357	12.9%
Total Expenditures	\$ 10,534,189	\$ 12,162,667	\$ 18,017,182	\$ 18,064,867	\$ 47,685	0.3%
<u>Expenditures by Fund:</u>						
411-Natural Gas	\$ 2,634,565	\$ 2,115,484	\$ 2,135,213	\$ 2,578,571	443,358	20.8%
423-Stormwater Utility	1,131,095	1,025,659	4,494,648	2,798,783	(1,695,865)	-37.7%
430-Sanitation	3,813,134	5,807,031	7,351,967	8,164,941	812,974	11.1%
440-Golf Course	2,392,309	2,480,472	3,016,134	3,404,491	388,357	12.9%
460-Leased Facilities	563,086	734,021	1,019,220	1,118,081	98,861	9.7%
Total Expenditures	\$ 10,534,189	\$ 12,162,667	\$ 18,017,182	\$ 18,064,867	\$ 47,685	0.3%

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

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ 6,070,859	\$ 6,518,690	\$ 6,283,820	\$ 6,283,820	\$ -	0.0%
All other balances	-	-	-	-	\$ -	0.0%
Beginning Fund Balance	6,070,859	6,518,690	6,283,820	6,283,820	-	0.0%
<u>Revenues</u>						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	13,002,831	15,345,537	17,948,519	19,353,745	1,405,226	7.8%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	5,901	118,576	-	-	-	0.0%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	13,008,732	15,464,113	17,948,519	19,353,745	1,405,226	7.8%
Other Financing Sources	59,247					
<u>Expenditures</u>						
Personal Services	4,986,622	6,532,346	7,318,192	7,750,949	432,757	5.9%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	7,501,698	9,150,207	10,496,327	11,537,970	1,041,643	9.9%
Capital Outlay	-	5,677	64,000	52,000	(12,000)	-18.8%
Grants to Others	-	-	-	-	-	0.0%
Transfers	70,000	70,000	70,000	70,000	-	0.0%
Total Expenditures	12,558,320	15,758,230	17,948,519	19,410,919	1,462,400	8.1%
Other Financing Uses	2,581					
Change in Fund Balance	447,831	(234,870)	-	(57,174)	(57,174)	0.0%
Unrestricted/unassigned	6,518,690	6,283,820	6,283,820	6,226,646	(57,174)	-0.9%
All other balances	-	-	-	-	-	0.0%
Ending Fund Balance	\$ 6,518,690	\$ 6,283,820	\$ 6,283,820	\$ 6,226,646	\$ (57,174)	-0.9%
<u>Expenditures by Department</u>						
01-Executive	\$ 718,998	\$ 831,913	\$ 834,422	\$ 884,229	\$ 49,807	6.0%
02-Finance	5,098,141	6,530,288	7,269,057	7,724,223	455,166	6.3%
12-Beaches Energy Services	833,191	972,039	1,017,112	1,260,112	243,000	23.9%
13-Human Resources	4,607,345	5,535,231	6,580,001	7,030,832	450,831	6.9%
17-Information Services	1,300,645	1,888,759	2,247,927	2,511,523	263,596	11.7%
Total Expenditures	\$ 12,558,320	\$ 15,758,230	\$ 17,948,519	\$ 19,410,919	\$ 1,462,400	8.1%
<u>Expenditures by Fund:</u>						
501-City Manager	\$ 718,998	\$ 831,913	\$ 834,422	\$ 884,229	\$ 49,807	6.0%
511-Finance	4,098,087	5,492,374	6,093,602	6,556,353	462,751	7.6%
513-Information Svcs	1,300,645	1,888,759	2,247,927	2,511,523	263,596	11.7%
514-Human Resources	718,554	843,878	899,023	1,033,856	134,833	15.0%
521-Fleet Maintenance	700,894	690,773	695,068	735,265	40,197	5.8%
541-Meter Service	833,191	972,039	1,017,112	1,260,112	243,000	23.9%
550-Operations Facilities	299,160	347,141	480,387	432,605	(47,782)	-9.9%
551-Insurance-General Liability	995,779	1,176,721	1,302,889	1,478,838	175,949	13.5%
552-Insurance-Workers Compensati	290,200	458,061	564,089	688,838	124,749	22.1%
553-Insurance-Health	2,602,812	3,056,571	3,814,000	3,829,300	15,300	0.4%
Total Expenditures	\$ 12,558,320	\$ 15,758,230	\$ 17,948,519	\$ 19,410,919	\$ 1,462,400	8.1%

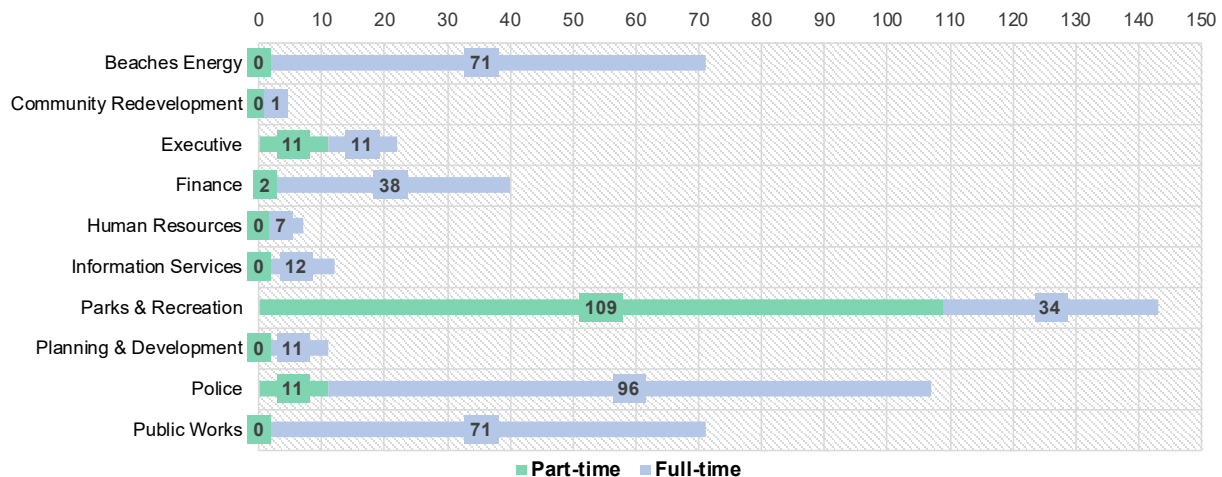
All Pension Funds
Combined Summary of Revenues and Expenditures

	Actual 2022	Actual 2023	Original Budget 2024	Adopted Budget 2025	Increase -Decrease	% Change
Unrestricted/unassigned	\$ -	\$ -	\$ -	\$ -	\$ -	0.0%
All other balances	120,000,936	98,660,518	105,852,084	110,553,849	4,701,765	4.4%
Beginning Fund Balance	120,000,936	98,660,518	105,852,084	110,553,849	4,701,765	4.4%
Revenues						
Taxes	-	-	-	-	-	0.0%
Permits & Fees	-	-	-	-	-	0.0%
Intergovernmental	-	-	-	-	-	0.0%
Charges for Services	-	-	-	-	-	0.0%
Fines & Forfeitures	-	-	-	-	-	0.0%
Interest & other	(12,822,167)	15,678,160	13,396,570	15,346,889	1,950,319	14.6%
Transfers In	-	-	-	-	-	0.0%
Total Revenues	(12,822,167)	15,678,160	13,396,570	15,346,889	1,950,319	14.6%
Other Financing Sources	244,551					
Expenditures						
Personal Services	62,587	72,025	78,977	84,945	5,968	7.6%
Operating-Energy	-	-	-	-	-	0.0%
Operating-All Other	8,169,143	8,659,120	8,615,828	9,139,228	523,400	6.1%
Debt Service	-	-	-	-	-	0.0%
Grants to Others	-	-	-	-	-	0.0%
Transfers	-	-	-	-	-	0.0%
Total Expenditures	8,231,730	8,731,145	8,694,805	9,224,173	529,368	6.1%
Other Financing Uses	286,521					
Change in Fund Balance	(21,340,418)	7,191,566	4,701,765	6,122,716	1,420,951	30.22%
Unrestricted/unassigned	-	-	-	-	-	0.0%
All other balances	98,660,518	105,852,084	110,553,849	116,676,565	6,122,716	5.5%
Ending Fund Balance	98,660,518	105,852,084	110,553,849	116,676,565	6,122,716	5.5%
Expenditures by Department						
15-Employee Pension Fund	\$ 8,231,730	\$ 8,731,145	\$ 8,694,805	\$ 9,224,173	\$ 529,368	6.1%
Total Expenditures	\$ 8,231,730	\$ 8,731,145	\$ 8,694,805	\$ 9,224,173	\$ 529,368	6.1%
Expenditures by Fund:						
611-General Employee Pension	\$ 5,482,108	\$ 5,926,635	\$ 5,731,211	\$ 6,095,871	\$ 364,660	6.4%
612-Police Officer Pension	1,805,497	1,882,077	1,881,320	2,039,453	158,133	8.4%
613-Firefighters Pension	944,125	922,433	1,082,274	1,088,849	6,575	0.6%
Total Expenditures	\$ 8,231,730	\$ 8,731,145	\$ 8,694,805	\$ 9,224,173	\$ 529,368	6.1%

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

	Actual 2022	Actual 2023	Actual 2024	Budget 2025			FTEs	Payroll Budget
				Part time	Full time	Total		
Beaches Energy								
Administration	4	4	4	-	4	4	4.0	\$ 586,666
Engineering	8	6	6	-	6	6	6.0	967,970
Relay & Substations	7	7	7	-	7	7	7.0	903,119
Construct. & Maint.	31	31	31	-	31	31	31.0	3,961,997
System Operations	10	10	10	-	10	10	10.0	1,542,428
Conservation & Renewables	-	-	-	-	-	-	1.0	81,770
Regulatory Compliance	1	1	1	-	1	1	1.0	197,382
Meter Services	11	11	12	-	12	12	12.0	902,100
	72	70	71	-	71	71	72.0	9,143,432
Community Redevelopment	1	1	1	-	1	1	3.2	452,974
Executive								
City Council	7	7	7	7	-	7	-	129,023
City Attorney	2	2	2	-	2	2	2.0	400,299
City Manager	4	4	4	-	4	4	4.0	788,302
City Clerk	5	5	5	1	4	5	4.5	417,991
Fire Marshal	4	4	4	3	1	4	1.9	261,831
Fire / Rescue, Safety Services	-	-	-	-	-	-	-	707,653
	22	22	22	11	11	22	12.4	2,705,099
Finance								
Accounting	10	10	10	1	9	10	9.5	1,240,372
Customer Care	21	21	20	1	19	20	18.6	1,454,074
Purchasing Admin.	3	4	4	-	4	4	4.0	525,234
Building Maintenance	2	2	2	-	2	2	2.0	209,095
Lease Facilities (Technology)	-	-	-	-	-	-	1.6	106,743
O & M Facility	1	1	1	-	1	1	1.0	87,769
Storeroom	3	3	3	-	3	3	3.0	235,310
	40	41	40	2	38	40	39.7	3,858,597
Human Resources								
Personnel Administration	6	7	7	-	7	7	6.1	684,928
Insurance	-	-	-	-	-	-	0.3	29,676
Pension Administration	-	-	-	-	-	-	0.6	84,945
	6	7	7	-	7	7	7.0	799,549
Information Services	9	12	12	-	12	12	11.8	1,803,184

Employees by Department



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

	Actual 2022	Actual 2023	Actual 2024	Budget 2025				Payroll Budget
				Part time	Full time	Total	FTEs	
Parks and Recreation								
Administration	4	4	4	-	4	4	3.0	389,672
Ocean Rescue	87	89	89	84	5	89	20.1	1,142,875
Parks Maintenance	9	9	9	-	9	9	8.3	774,638
Cemetery Maintenance	-	-	-	-	-	-	0.7	57,571
Tennis	5	5	5	4	1	5	2.0	117,148
Carver Center	3	3	3	1	2	3	2.5	189,034
Special Events	1	1	1	-	1	1	1.0	74,386
Golf Course	30	32	32	20	12	32	21.8	1,512,168
	139	143	143	109	34	143	59.4	4,257,492
Planning & Development								
Planning and Development	3	3	3	-	4	4	3.7	413,431
Building Inspection	6	6	6	-	6	6	6.0	672,110
Code Enforcement	1	1	1	-	1	1	1.2	126,913
	10	10	10	-	11	11	10.9	1,212,454
Police								
Administration	4	4	4	-	4	4	4.0	768,847
Records	4	4	4	1	3	4	4.0	263,366
Investigations	14	14	14	-	15	15	15.0	1,923,922
Patrol	40	40	40	-	43	43	43.0	5,046,850
Communications	11	11	11	-	11	11	11.0	1,086,727
Services	17	17	17	9	8	17	10.2	864,002
Part-time Officers	-	-	-	-	-	-	1.6	112,985
Parking	1	1	1	-	1	1	2.2	147,562
Volunteer Programs	1	1	1	1	-	1	0.5	24,545
Downtown Policing	11	11	11	-	11	11	11.0	1,245,731
	103	103	103	11	96	107	102.5	11,484,537
Public Works								
Administration	9	9	9	-	9	9	3.1	374,191
Water Plant	13	13	13	-	13	13	13.4	1,317,048
Water Reclamation Facility	15	15	15	-	15	15	15.4	1,439,216
Distribution and Collection	15	15	15	-	15	15	15.8	1,321,138
Street Maintenance	15	15	15	-	15	15	13.4	1,226,183
Stormwater	-	-	-	-	-	-	3.3	356,974
Sanitation	3	3	3	-	3	3	4.6	485,639
Local Option Gas Tax	1	1	1	-	1	1	0.8	73,822
	71	71	71	-	71	71	69.8	6,594,211
Total Authorized Positions	473	480	480	133	352	485	388.7	\$ 42,311,529

Total Authorized Positions FY2024

135	346	481
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Add 1 Police Sergeant
Add 3 Police Officers
Add 1 Construction Project Superintendent
Eliminate 1 PT Construction Inspector
Convert 1 PT Const. Coordinator to FT
Total Authorized Positions FY2025

	1	1
	3	3
	1	
(1)		
(1)	1	
133	352	485

Denotes divisions operating in the General Fund

**Capital Outlay Detail by Department
Fiscal year 2025**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Grand Total
<u>Beaches Energy Services</u>					
Relay / Substations					
230KV AND 138KV Circuit Breaker Upgds	579,000				579,000
Substation 26KV Breaker & Relay Upgds	571,000				571,000
Substation Auxiliary Equipment		90,000			90,000
Substation Backup Generators		170,000			170,000
Substation Battery Bank Replacements	130,000				130,000
Substation Motor Switch Replacement	82,000				82,000
Substation Operational, Testing & Maint Equipment		321,000			321,000
Substation Physical Security	522,000				522,000
Substation Transformers	1,709,000				1,709,000
Transformer & Bus Differential Protective Relay Upgds	200,000				200,000
System Operations					
Access Control & Video Surveillance Sys Update		360,000			360,000
Mapping & Supportive Upgrade		50,000			50,000
Outage Management System	445,000				445,000
Transmission					
Substation Transmission Auxiliary Equipment		20,000			20,000
Substation Transmission Physical Security	117,000				117,000
Transformer & Bus Differential Protective Relay Upgds	571,000				571,000
Transmission Line Hardware R & R	1,278,000				1,278,000
Construction & Maintenance					
Heavy Equipment Replacement		148,000			148,000
Meter Tester		26,000			26,000
Vehicle Replacement			517,000		517,000
Electric Capital Projects					
Infrastructure to Support Growth & Maint.	1,890,000				1,890,000
Major Replacement Projects	1,974,000				1,974,000
Engineering					
BES/CITY Communication Infrastructure	488,000				488,000
Regulatory Compliance					
Regulatory Cyber & Physical Security	113,000				113,000
Total Electric Fund	10,669,000	1,185,000	517,000	-	12,371,000
Natural Gas Fund					
Natural Gas Distribution System	350,000				350,000
Total Natural Gas Fund	350,000	-	-	-	350,000
Meter Services					
Vehicle Replacement			52,000		52,000
Total Meter Services Fund	-	-	52,000	-	52,000
Total Beaches Energy Services	\$ 11,019,000	\$ 1,185,000	\$ 569,000	\$ -	\$ 12,773,000
<u>Community Redevelopment Agency</u>					
Communications					
Radio Replacement Prgm		15,993			15,993
Downtown Redevelopment					
Downtown Action Plan	2,900,000				2,900,000
Downtown Cape Vehicles & Equipment			124,000		124,000
Downtown Cape vehicle Off Road ATV			25,000		25,000
Downtown Landscape & Infrastructure	100,000				100,000
Downtown Redevelopment Rd & Associated Infrastructure	4,756,975				4,756,975
Southend Redevelopment					
Southend Road & Associated Infrastructure	250,000				250,000
Southend South Beach Park Infrastructure	1,650,000				1,650,000
Total Community Redevelopment Agency	\$ 9,656,975	\$ 15,993	\$ 149,000	\$ -	\$ 9,821,968
<u>Executive & Legislative</u>					
1/2 cent Sales Surtax Fund (Better Jacksonville Beach)					
Downtown Redevelopment Rd & Associated Infrastructure	7,493,025				7,493,025
Pavement - New Sidewalks	70,000				70,000
Penman Rd Commercial Area Infrastructure Imp.	50,000				50,000
General Capital Projects					
Citywide Gateway Signage	120,000				120,000
Enterprise Resource Planning System - PH II				2,000,000	2,000,000
Information Systems Master Plan		331,500			331,500
Major Building Renovations - Space Needs	550,000				550,000
Major Building System Replacements	513,000				513,000
Parks & Playgrounds Facilities Repair & Maintenance	700,000				700,000
Radio Replacement Prgm		31,988			31,988
Records Mgmt. Software & CAD Replacement	100,000				100,000
Stormwater Collection & Treatment Sys	1,650,000				1,650,000
Time Clock Replacement Program		8,000			8,000
Vehicle Replacement Police Services			509,000		509,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str South	1,000,000				1,000,000
Total Executive & Legislative	\$ 12,246,025	\$ 371,488	\$ 509,000	\$ 2,000,000	\$ 15,126,513

**Capital Outlay Detail by Department
Fiscal year 2025**

	Land, Buildings & Improvements	Equipment	Vehicles	Computer Equipment	Grand Total
<u>Parks & Recreation</u>					
Golf Course					
Golf Course Maintenance & Improvements	100,000				100,000
Golf Course Netting	500,000				500,000
Heavy Equipment Replacement		80,000			80,000
Grounds Maintenance					
Urban Trails Project	500,000				500,000
Vehicle Replacement			55,000		55,000
Ocean Rescue					
Vehicle Replacement			55,000		55,000
Total Parks & Recreation	\$ 1,100,000	\$ 80,000	\$ 110,000	\$ -	\$ 1,290,000
<u>Planning & Development</u>					
Computer Equipment for Online Permitting					
Vehicle Replacement			35,000	20,000	35,000
Total Planning & Development	\$ -	\$ -	\$ 35,000	\$ 20,000	\$ 55,000
<u>Public Works</u>					
Streets					
Vehicle & Heavy Equip. Replacement			66,000		66,000
Total General Fund Streets	\$ -	\$ -	\$ 66,000	\$ -	\$ 66,000
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			105,000		105,000
Water Dist. & Sanitary Sewer Collection Sys Imp.	2,900,000				2,900,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str S	1,750,000				1,750,000
Water Reclamation					
Sanitary Sewer Lift Station Rehab	2,172,000				2,172,000
Vehicle & Heavy Equipment Replacement			60,000		60,000
Water Reclamation Facility	500,000				500,000
Wastewater Effluent Elimination Compliance	6,050,000				6,050,000
Water Plant					
Vehicle & Heavy Equipment Replacement			45,000		45,000
Water Plant Improvement	2,465,000				2,465,000
Total Water Fund	\$ 15,837,000	\$ 490,000	\$ 210,000	\$ -	\$ 16,537,000
Stormwater					
Stormwater Collection & Treatment Sys Imp.	700,000	250,000			950,000
Video Surveillance Sys Update - Stormwater		30,000			30,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str S	750,000				750,000
Total Stormwater	\$ 1,450,000	\$ 280,000	\$ -	\$ -	\$ 1,730,000
Sanitation					
Vehicle & Heavy Equipment Replacement			345,000		345,000
Video Surveillance Sys Update - Sanitation		30,000			30,000
Total Sanitation	\$ -	\$ 30,000	\$ 345,000	\$ -	\$ 375,000
Total Public Works	\$ 17,287,000	\$ 800,000	\$ 621,000	\$ -	\$ 18,708,000
Total Projects Funded:	\$ 51,309,000	\$ 2,452,481	\$ 1,958,000	\$ 2,000,000	\$ 57,774,481

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.

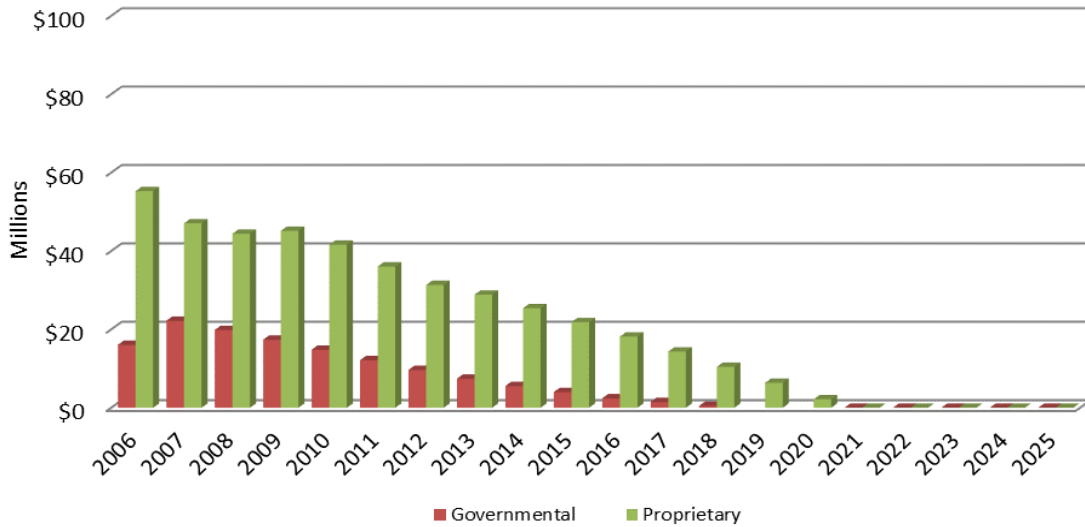
Debt Limit Requirement

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	2025
Principal paid	\$4,550,000	\$4,210,000	\$2,150,000	-	-	-	-
Interest paid	\$304,927	\$128,000	\$43,000	-	-	-	-
Outstanding Debt	\$6,360,000	\$2,150,000	-	-	-	-	-

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	2025 Budget
General	Transfers from operating funds; grants; interest	Major repairs and replacements	\$7,811,828
151-1/2 cent Sales Surtax (Better Jax Beach)	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	\$8,372,620
			\$16,184,448

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 - FY2025	To:			TOTAL
From :	General Fund	General Capital Projects	Beaches Energy	
General Fund				
Street maintenance heavy equipment reserve	\$ -	\$ 200,000	\$ -	\$ 4,075,000
Citywide sidewalk maintenance and construction		500,000		
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		300,000		
Partial funding for ERP project		100,000		
IT major equipment replacements		500,000		
Major facilities expansions and improvements		800,000		
Police records management system replacement		300,000		
City-Wide gateway signage		200,000		
Lifesaving Station building renovations		275,000		
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	3,689,796			3,689,796
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	127,296			127,296
Repay advance for construction of natural gas system			324,194	324,194
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	\$4,331,092	\$4,544,000	\$324,194	\$9,199,286



Capital Improvement Plan: FY2025-2029

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: FY2025-2029

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 173
Administration & Finance	Page 174
Beaches Energy Services	Page 182
Community Redevelopment Agency	Page 211
Information Services	Page 221
Parks & Recreation	Page 228
Police	Page 236
Public Works	Page 242

Capital Improvement Plan: FY2025-2029

CIP Summary, All Departments

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
001 - General Fund	261,000	331,000	263,000	155,000	230,000	1,240,000
130 - Convention Development	500,000	500,000	500,000	500,000	500,000	2,500,000
150 - Local Option Gas Tax	780,000	780,000	780,000	780,000	780,000	3,900,000
151 - Infrastructure Surtax	8,363,025	870,000	2,192,550	820,000	820,000	13,065,575
181 - Downtown Tax Increment	7,921,968	4,810,982	8,855,264	3,888,198	9,726,594	35,203,006
182 - Southend Tax Increment	1,900,000	11,000,000	2,084,000	4,136,000		19,120,000
315 - General Capital Projects	7,696,828	3,585,628	2,583,592	2,331,780	1,670,003	17,867,831
410 - Electric Utility	13,466,896	10,891,978	12,927,939	13,436,195	13,618,672	64,341,680
411 - Natural Gas	350,000	361,000	372,000	383,000	395,000	1,861,000
420 - Water & Sewer Utility	16,876,175	8,076,600	6,575,054	9,161,685	3,585,145	44,274,659
423 - Stormwater Utility	2,025,000	2,885,000	7,459,462	4,722,077	595,000	17,686,539
430 - Sanitation	375,000					375,000
440 - Golf Course	480,000	235,000	101,000	50,000	90,000	956,000
541 - Meter Service	52,000	45,000	149,000	104,000	52,000	402,000
Grand Total	61,047,892	44,372,188	44,842,861	40,467,935	32,062,414	222,793,290
Departments	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Administration & Finance	1,268,000	1,196,000	1,033,000	1,187,000	983,000	5,667,000
Beaches Energy Services	13,599,500	11,278,000	13,420,500	13,897,000	14,035,500	66,230,500
Community Redevelopment Agency	17,314,993	15,810,982	12,376,276	10,251,275	9,726,594	65,480,120
Information Services	2,461,500	176,000	830,000	381,000	385,000	4,233,500
Parks & Recreation	2,090,000	1,655,000	891,000	805,000	695,000	6,136,000
Police	685,899	1,583,206	455,085	591,660	401,320	3,717,170
Public Works	23,628,000	12,673,000	15,837,000	13,355,000	5,836,000	71,329,000
Grand Total	61,047,892	44,372,188	44,842,861	40,467,935	32,062,414	222,793,290
Category	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capital Expenses	57,728,481	40,925,453	41,404,970	37,001,860	28,565,096	205,625,860
Non-Capital Expenses	2,541,911	2,646,735	2,564,391	2,569,075	2,574,818	12,896,930
Recurring Operating Programs	777,500	800,000	873,500	897,000	922,500	4,270,500
Grand Total	61,047,892	44,372,188	44,842,861	40,467,935	32,062,414	222,793,290

Capital Improvement Plan: FY2025-2029

Administration and Finance						
Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
001 - General Fund	35,000	55,000	-	-	-	90,000
315 - General Capital Projects	1,233,000	1,141,000	1,033,000	1,187,000	983,000	5,577,000
Grand Total	1,268,000	1,196,000	1,033,000	1,187,000	983,000	5,667,000
Expenses						
Administration	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Citywide Gateway Signage	120,000	50,000	120,000	125,000	130,000	545,000
Administration Total	120,000	50,000	120,000	125,000	130,000	545,000
Fire Marshal						
Vehicle Replacement	-	55,000	-	-	-	55,000
Fire Marshal Total	-	55,000	-	-	-	55,000
Planning & Development						
Vehicle Replacement	35,000	-	-	-	-	35,000
Planning & Development Total	35,000	-	-	-	-	35,000
Finance - Property & Procurement						
Major Building Renovations - Space Needs	550,000	550,000	550,000	550,000	550,000	2,750,000
Major Building System Replacements	513,000	491,000	313,000	462,000	253,000	2,032,000
Major Building System Replacements (Non- Capital)	50,000	50,000	50,000	50,000	50,000	250,000
Finance - Property & Procurement Total	1,113,000	1,091,000	913,000	1,062,000	853,000	5,032,000
Grand Total	1,268,000	1,196,000	1,033,000	1,187,000	983,000	5,667,000

Capital Improvement Plan: FY2025-2029

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	FY2025	FY2026	FY2027	FY2028	FY2029
Planning Code Enforcement	405	2015	Jeep Patriot	\$35,000				
Administration Fire Marshal	716	2016	Ford F150 pickup 4x4		\$55,000			
Total				\$35,000	\$55,000			

Vehicle Replacement Summary by Funding Source:

Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$35,000	\$55,000				\$90,000
Total	\$35,000	\$55,000				\$90,000

Capital Improvement Plan: FY2025-2029

Project Title: City-Wide Signage Improvements

Department/ Division: Administration

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 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. This is re-budgeted project from a prior year's CIP.

The signage project will include gateway signs at the following locations:

- Beach Blvd at Adventure Landing (new construction)
- Beach Blvd at Penman Road (existing/modification)
- A1A at 19th Street 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

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$135,000	\$215,000	\$265,000	\$245,000	\$220,000
Deposits from General Fund	200,000	100,000	100,000	100,000	100,000
Est. Available Balance	335,000	315,000	365,000	345,000	320,000
Design Fees for all gateway signage & common standards	120,000				
Sign at Beach Blvd and Adventure Landing (construction)			120,000		
Sign at Beach Blvd and Penman Road (construction/modification)				125,000	
Sign at A1A and 19th Ave South (construction/modification)					130,000
Median signs at Seagate and County Line (replacement)		50,000			
Est. Balance, end of year	\$215,000	\$265,000	\$245,000	\$220,000	\$190,000

Capital Improvement Plan: FY2025-2029

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 Saving 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: FY2025-2029

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 Replacements: 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.

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 proximity card projects (FY2025).

Police Building Proximity Cards: Funds to install physical security devices on approximately 11 doors in the Police building. The additional card readers will augment the 25 card readers recently installed as part of the badge reader project. This is a high priority physical risk facility. Estimated cost is \$67,000 (FY2025).

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: FY2025-2029

Carver Center Cameras: 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 Improvements: 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. FY2025 work will include building envelope and structural repairs at \$125,000. Work in subsequent years is estimated at \$100,000/year.

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).

Police Building Security Fencing: Install approximately 450LF of an 8' high vinyl privacy fence around the perimeter of the police parking lot. A Chain link cantilever style gate will be installed across the driveway. Privacy slats will be installed on the chain link wire of the gate with a commercial chain driven operator. The cost to install is \$53,000 (FY2029).

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; estimate \$50,000 (FY2028).

BUILDING MAINTENANCE PROJECTS

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).

Capital Improvement Plan: FY2025-2029

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

General Capital Projects Fund – Building Maintenance Reserve Funding Progress:

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$369,213	\$310,213	\$273,213	\$414,213	\$406,213
Deposits	504,000	504,000	504,000	504,000	454,000
Est. Available Balance	873,213	814,213	777,213	918,213	860,213
Major Building Systems					
HVAC Replacements	50,000	50,000	50,000	50,000	50,000
Building Envelope					
Roofing Repairs/Replacements	181,000	291,000	113,000		
Life Safety and ADA Compliance					
Access Control Software and Lock Rekeying*	40,000				
Police Building Proximity Cards	67,000				
Physical Facility Security	50,000	50,000	50,000	50,000	50,000
Carver Center Cameras				81,000	
Building Improvements					
Lifesaving Station Improvements	125,000	100,000	100,000	100,000	100,000
City Hall 2 nd Floor Hurricane Shutters				131,000	
Police Building Security Fencing					53,000
Community Service Center Building Evaluation				50,000	
Subtotal Capital	\$513,000	\$491,000	\$313,000	\$462,000	\$253,000
Maintenance Projects					
Painting - Interior and Exterior Wall Surfaces	20,000	20,000	20,000	20,000	20,000
Minor Electrical, HVAC, Painting, and Plumbing Repairs	30,000	30,000	30,000	30,000	30,000
Subtotal Operating	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Est. Balance, end of year	\$310,213	\$273,213	\$414,213	\$406,213	\$557,213

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

Capital Improvement Plan: FY2025-2029

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.

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.

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$3,785,920	\$3,835,920	\$3,785,920	\$3,735,920	\$3,685,920
Deposits	600,000	500,000	500,000	500,000	500,000
Est. Available Balance	4,385,920	4,335,920	4,285,920	4,235,920	4,185,920
Design and Engineering Work	50,000	50,000	50,000	50,000	50,000
Construction	500,000	500,000	500,000	500,000	500,000
Est. Balance, end of year	\$3,835,920	\$3,785,920	\$3,735,920	\$3,685,920	\$3,635,920

Capital Improvement Plan: FY2025-2029

Beaches Energy Services						
Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
410 - Electric Utility	13,197,500	10,872,000	12,899,500	13,410,000	13,588,500	63,967,500
411 - Natural Gas	350,000	361,000	372,000	383,000	395,000	1,861,000
541 - Meter Service	52,000	45,000	149,000	104,000	52,000	402,000
Grand Total	13,599,500	11,278,000	13,420,500	13,897,000	14,035,500	66,230,500
Expenses	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Engineering						
Vehicle Replacement	-	-	-	45,000	52,000	97,000
Advanced Smart Grid Infrastructure	-	350,000	363,000	374,000	385,000	1,472,000
BES/CITY Communication Infrastructure	488,000	439,000	455,000	548,000	483,000	2,413,000
Engineering Total	488,000	789,000	818,000	967,000	920,000	3,982,000
Construction & Maintenance						
Vehicle Replacement	517,000	849,000	-	52,000	-	1,418,000
Heavy Equipment Replacement	148,000	-	-	-	-	148,000
Construction & Maintenance Total	665,000	849,000	-	52,000	-	1,566,000
Electric Capital Projects						
Infrastructure to Support Growth & Maint.	1,890,000	1,947,000	2,506,000	2,566,000	2,626,000	11,535,000
Major Replacement Projects	1,974,000	2,711,000	2,765,000	2,817,000	2,872,000	13,139,000
Electric Capital Projects Total	3,864,000	4,658,000	5,271,000	5,383,000	5,498,000	24,674,000
System Operations						
BES - Mapping & Supporting Sys Upgrd	50,000	-	50,000	1,400,000	-	1,500,000
Outage Management System	445,000	591,000	-	-	-	1,036,000
Outage Management System (Non-Capital)	55,500	57,000	58,500	60,000	61,500	292,500
Access Control & Video Surveillance Sys Update	360,000	-	-	-	-	360,000
Access Control & Video Surv. Sys Updt (Non-Capital)	75,000	75,000	75,000	75,000	75,000	375,000
SCADA System Upgrade & Improvements	-	-	-	350,000	-	350,000
System Operations Total	985,500	723,000	183,500	1,885,000	136,500	3,913,500
Relay / Substations						
Vehicle Replacement	-	-	156,000	-	-	156,000
Substation 26KV Breaker & Relay Upgds	571,000	-	-	1,200,000	-	1,771,000
Substation Capacitor Bank Upgds	-	-	278,000	-	-	278,000
Substation Battery Bank Replacements	130,000	-	69,000	71,000	-	270,000
Motor Switch Replacement	82,000	52,000	155,000	237,000	135,000	661,000
Substation Backup Generators	170,000	175,000	180,000	-	-	525,000
Transmission Line Prot. Relay Upgds	-	548,000	-	282,000	-	830,000
Transformer & Bus Diff. Prot. Relay Upgds	200,000	120,000	260,000	1,023,000	284,000	1,887,000
230kV and 138kV Circuit Breaker Upgrades	579,000	280,000	175,000	-	-	1,034,000
Substation Physical Security	522,000	-	-	-	-	522,000
Substation Transformers	1,709,000	-	2,261,000	-	547,000	4,517,000
Substation Operational, Testing & Maint Equip	321,000	-	-	-	100,000	421,000
Substation Auxiliary Equipment	90,000	140,000	-	-	-	230,000
Substation Communications Systems	-	-	-	-	260,000	260,000
Relay / Substations Total	4,374,000	1,315,000	3,534,000	2,813,000	1,326,000	13,362,000
Transmission						
Transformer & Bus Diff. Prot Relay Upgds	571,000	-	-	-	-	571,000
230kV and 138kV Circuit Breaker Upgrades	-	221,000	-	-	-	221,000
Substation Physical Security	117,000	-	850,000	-	-	967,000
Substation Transformers	-	-	-	-	3,328,000	3,328,000
Transmission Line Hardware R & R	1,278,000	1,317,000	1,356,000	1,397,000	1,439,000	6,787,000
Substation Auxiliary Equipment	20,000	140,000	-	-	-	160,000
Transmission Total	1,986,000	1,678,000	2,206,000	1,397,000	4,767,000	12,034,000
Regulatory Compliance						
Regulatory Cyber & Physical Security	113,000	117,000	122,000	126,000	130,000	608,000
Regulatory Compliance Plan (Non-Capital)	722,000	743,000	765,000	787,000	811,000	3,828,000
Regulatory Compliance Total	835,000	860,000	887,000	913,000	941,000	4,436,000
Natural Gas Fund						
Natural Gas Distribution System	350,000	361,000	372,000	383,000	395,000	1,861,000
Natural Gas Fund Total	350,000	361,000	372,000	383,000	395,000	1,861,000
Meter Division						
Vehicle Replacement	52,000	45,000	149,000	104,000	52,000	402,000
Meter Division Total	52,000	45,000	149,000	104,000	52,000	402,000
Grand Total	13,599,500	11,278,000	13,420,500	13,897,000	14,035,500	66,230,500

Capital Improvement Plan: FY2025-2029

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 based on annual operating expense, age, and condition.

Funding Source: Beaches Energy Services Operating Revenues

Division	Veh #	Year	Description	FY2025	FY2026	FY2027	FY2028	FY2029
C&M	254	2015	O&M Line Truck	\$465,000				
C&M	284	2015	4WD ¾ Ton Pickup	\$52,000				
Meter	293	2015	4WD ¾ Ton Pickup	\$52,000				
C&M	205	2016	4WD ¾ Ton Pickup		\$52,000			
C&M	219	2016	4WD ¾ Ton Pickup		\$52,000			
C&M	237	2016	55ft Bucket Truck		\$465,000			
C&M	277	2018	40ft Bucket Truck		\$280,000			
Meter	287	2016	4WD ½ Ton Pickup		\$45,000			
Relay	217	2017	2WD ¾ Ton Pickup			\$52,000		
Relay	271	2017	1 Ton Van			\$52,000		
Relay	291	2017	1 Ton Van			\$52,000		
Meter	280	2017	¾ Ton Pickup Crew Cab			\$52,000		
Meter	247	2017	½ Ton Pickup Crew Cab			\$45,000		
Meter	294	2017	¾ Ton Pickup Crew Cab			\$52,000		
Engineering	221	2017	Mid-size SUV				\$45,000	
C&M	265	2018	4WD ¾ Ton Pickup				\$52,000	
Meter	211	2018	4WD ¾ Ton Pickup				\$52,000	
Meter	261	2018	2WD ½ Ton Pickup				\$52,000	
Meter	275	2020	4WD ¾ Ton Pickup					\$52,000
Engineering	209	2018	4WD ½ Ton Pickup					\$52,000
			Total	\$569,000	\$894,000	\$305,000	\$201,000	\$104,000

Vehicle Replacement Summary:

Division	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Engineering				\$45,000	\$52,000	\$97,000
Relay & Substation			\$156,000			\$156,000
Construction & Maintenance	\$517,000	\$849,000		\$52,000		\$1,418,000
Meter Services	\$52,000	\$45,000	\$149,000	\$104,000	\$52,000	\$402,000
Total	\$569,000	\$894,000	\$305,000	\$201,000	\$104,000	\$2,073,000

Capital Improvement Plan: FY2025-2029

Project Title: Heavy Equipment 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 add, replace, and/or upgrade heavy equipment based on annual operating expense, age, needs, and condition.

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 in a safe manner for clearing and maintaining our right-of-ways including those on the Transmission Line. Using a skid-steer reduces the risk of damage to our equipment while enhancing the safety of our personnel.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Skid-Steer Loader with Additional Attachments	\$148,000					\$148,000

Capital Improvement Plan: FY2025-2029

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 using 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.

Beaches Energy is researching opportunities that will increase reliability and/or reduce outage duration. We plan to purchase intelligent 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 pad mount 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 next 10 to 15 years.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Smart Switching Devices (5 units)		\$290,000	\$301,000	\$310,000	\$319,000	\$1,220,000
Sensors/Monitors		\$60,000	\$62,000	\$64,000	\$66,000	\$252,222
Total		\$350,000	\$363,000	\$374,000	\$385,000	\$1,472,000

Capital Improvement Plan: FY2025-2029

Project Title: Beaches Energy Services/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 Services (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 field area network.

Ultimately, Beaches Energy is looking for a solution that will integrate with all communication capable electric distribution devices in the field, the City's network, and the System Operations network. 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	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Fiber Infrastructure Expansion	\$241,000	\$248,000	\$258,000	\$266,000	\$274,000	\$1,287,000
Upgrading Existing Fluid Mesh System	\$62,000			\$79,000		\$141,000
Expanding Fluid Mesh System	\$62,000	\$64,000	\$66,000	\$68,000	\$70,000	\$330,000
Electric Distribution Communication System	\$123,000	\$127,000	\$131,000	\$135,000	\$139,000	\$655,000
Total	\$488,000	\$439,000	\$455,000	\$548,000	\$483,000	\$2,413,000

Capital Improvement Plan: FY2025-2029

Project Title: Beaches Energy Mapping and Supporting System Upgrades and Utility Network Conversion

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:

The Esri Mapping Environment Upgrade project aims to modernize our existing mapping infrastructure by upgrading to the latest version of Esri's GIS software suite. This upgrade encompasses updating Esri ArcGIS Desktop, ArcGIS Server, ArcGIS Online, associated components, and associated applications to ensure compatibility, performance optimization, and alignment with industry standards.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Mapping Environment Upgrades	\$50,000		\$50,000			\$100,000
Utility Network Conversion				\$1,000,000		\$1,000,000
Upgrade Applications That Consume Esri Data				\$400,000		\$400,000
Total	\$50,000		\$50,000	\$1,400,000		\$1,500,000

Capital Improvement Plan: FY2025-2029

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.
- **Outdoor Lights (New and replacement materials):** As of September 30, 2021, Beaches Energy rental and public outdoor lights maintained by Beaches Energy total 5,649.
- **Residential and Commercial Improvements:** Materials for the installation of new or upgraded residential or commercial improvements that include padmount switchgear, junction cabinets, transformers and underground cable.
- **Trouble Call and Miscellaneous:** Materials such as wire, cable, poles, insulators, conduits, etc. necessary for the replacement of failed equipment or small capital improvements.
- **Outdoor Light LED Conversion:** Convert outdoor 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	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Transformers	\$820,000	\$845,000	\$870,000	\$896,000	\$923,000	\$4,354,000
Electric Meters	\$83,000	\$85,000	\$88,000	\$91,000	\$93,000	\$440,000
Outdoor Lights	\$243,000	\$250,000	\$258,000	\$266,000	\$273,000	\$1,290,000
Residential and Commercial	\$520,000	\$536,000	\$552,000	\$568,000	\$585,000	\$2,761,000
Trouble Calls and Miscellaneous	\$224,000	\$231,000	\$238,000	\$245,000	\$252,000	\$1,190,000
Outdoor Light LED Conversion			\$500,000	\$500,000	\$500,000	\$1,500,000
Total	\$1,890,000	\$1,947,000	\$2,506,000	\$2,566,000	\$2,626,000	\$11,535,000

Capital Improvement Plan: FY2025-2029

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:

To provide reliable service to our customers, Beaches Energy Services (Beaches Energy) annually assesses its capacity to sustain increased load requirements. Beaches Energy strives to consistently maintain and upgrade its substations, transmission facilities, and distribution facilities.

The projects scheduled for FY2026 and FY2027 are contingent upon receiving grant funding. Securing this funding is essential for the projects' completion in the next 3 years. Without the necessary financial support from grants the timelines and feasibility of the project may need to be pushed further into the future. Therefore, we are actively pursuing grant opportunities to ensure that these projects can proceed as planned and contribute to our strategic objectives.

Funding Source: Beaches Energy Services Operating Revenues

2025

Overhead to Underground Conversion (Arden Way and Tanglewood Road Area) - \$200,000: Replace existing overhead power lines on wood poles in neighborhoods with underground lines. This is to complete Phase 1A and 1B from FY2024, due to supply chain delays and increased cost.

2026

Overhead to Underground Conversion (Area West of Penman Road between 2nd Avenue North and 12th Avenue North - Phase 2A) - \$1,000,000: 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.

2029

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

Capital Improvement Plan: FY2025-2029

Future Projects

Overhead to Underground Conversion (Area East of Penman Road between 8th Avenue North and 13th Avenue North - Phase 4A) - \$1,000,000: 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) - \$4,000,000: 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 cables. 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 pad-mounted 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: FY2025-2029

Summary of Major Replacement Projects:

Cost Item - Storm Hardening Plan	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Overhead to Underground Conversion (Arden Way and Tanglewood Road – Complete Phase 1A and Phase 1B)	\$200,000					\$200,000
Overhead to Underground Conversion (Area West of Penman Road between 2nd Avenue North & 12th Avenue North - Phase 2A)		\$1,000,000				\$1,000,000
Overhead to Underground Conversion (Area West of Penman Road between 2nd Avenue North & 12th Avenue North - Phase 2B)			\$1,000,000			\$1,000,000
Overhead to Underground Conversion (Area East of Penman Road between 13th Avenue North & 20th Avenue North - Phase 3A)				\$1,000,000		\$1,000,000
Overhead to Underground Conversion (Area East of Penman Road between 13th Avenue North & 20th Avenue North - Phase 3B)					\$1,000,000	\$1,000,000
Subtotal	\$200,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$4,200,000

Cost Item - Annual Projects	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Convert Overhead Lines to Underground	\$247,000	\$254,000	\$263,000	\$271,000	\$279,000	\$1,314,000
Cable Replacement Plan *	\$700,000	\$721,000	\$744,000	\$766,000	\$789,000	\$3,720,000
Distribution Renewal and Replacement Plan	\$131,000	\$135,000	\$139,000	\$143,000	\$147,000	\$695,000
Distribution Automation Plan	\$131,000	\$135,000	\$139,000	\$143,000	\$147,000	\$695,000
Switch Gear Replacement	\$309,000	\$200,000	\$206,000	\$212,000	\$219,000	\$1,146,000
Electric Relocations Required by FDOT and Public Works Relocation Projects	\$256,000	\$266,000	\$274,000	\$282,000	\$291,000	\$1,369,000
Subtotal	\$1,774,000	\$1,711,000	\$1,765,000	\$1,817,000	\$1,872,000	\$8,939,000
Total - Major Replacement Projects	\$1,974,000	\$2,711,000	\$2,765,000	\$2,817,000	\$2,872,000	\$13,139,000

***Cable Replacement Plan Priority Areas:**

FY2025 – Harbour View Drive and Marsh Landing

FY2026 – Kingfisher Drive and Royal Tern Road

FY2027 – PGA Tour Blvd

FY2028 – Hopson Road and Deleon Shores

FY2029 – Island Green Drive

Capital Improvement Plan: FY2025-2029

Project Title: Outage Management System Advanced Distribution 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:

Beaches Energy needs to integrate the Electric Outage Management System (OMS) with the new Customer Information System (CIS) and incorporate an Integrated Voice Response (IVR) system. This integration will ensure accurate and up-to-date customer data is utilized for outage notifications and service restoration. By leveraging comprehensive and near real-time customer information, we can enhance communication with customers, streamline outage reporting and management processes, and improve overall service reliability and customer satisfaction. Additionally, the IVR system will streamline customer communication by providing automated, real-time outage updates and allowing customers to report issues directly. The enhancement will reduce the call workload on the Systems Operations personnel during outage and ensure timely dissemination of critical outage information, ultimately improving overall customer satisfaction and operational effectiveness.

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

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
CIS	\$125,000	\$125,000				\$250,000
External Communication	\$54,000	\$54,000				\$108,000
Mobile Deployment	\$266,000					\$266,000
OMS Upgrade		\$412,000				\$412,000
Total	\$445,000	\$591,000				\$1,036,000

Future Operating Budget Impact (Non-Capital):

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Small Utility License ELA+	\$41,000	\$42,000	\$43,000	\$44,000	\$45,000	\$215,000
SBS AUD Licensing	\$14,500	\$15,000	\$15,500	\$16,000	\$16,500	\$77,500
Total	\$55,500	\$57,000	\$58,500	\$60,000	\$61,500	\$292,500

Capital Improvement Plan: FY2025-2029

Project Title: Access Control and 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:

Phase I: 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 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.

Phase II: Installation of Avigilon Access Control Upgrades: New server & software at SOC. Replace 22 card readers. Replace controllers, power supplies and badge printer. Includes 50 new badges. Installation of Video Management System: New VMS server with ACC7 (latest version of Avigilon Control Center) software at SOC. Six (6) new Network Video Recorder (NVR) appliances installed at remaining substations increasing video storage capacity. Twenty-five (25) Camera licenses with five (5) years of software support. Seven (7) network switches installed at SOC and substations. Existing cameras will be used. This is re-budgeted project from a prior year's CIP.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Access Control Equipment & Installation	\$150,000					\$150,000
VMS Equipment & Installation	\$210,000					\$210,000
Total	\$360,000					\$360,000

Future Operating Budget Impact (Non-Capital):

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Annual Service Agreement	\$75,000	\$75,000	\$75,000	\$75,000	\$75,000	\$375,000

Capital Improvement Plan: FY2025-2029

Project Title: Supervisory Control and Data Acquisition (SCADA) System Upgrade and Improvements

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: It is necessary to remain current by upgrading and, at times, replacing the Supervisory Control and Data Acquisition (SCADA) system for an electric distribution network to align with the software company's application lifecycle, which impacts system performance, security, and support. As software ages, it reaches an end-of-life stage where manufacturers cease updates, leaving the system vulnerable to security threats and incompatible with newer technologies. This can lead to increase downtime, inefficiencies, and higher maintenance costs. Upgrading ensures the integration of advanced features, enhanced cybersecurity measures, and compliance with current standards, ultimately improving reliability, operational efficiency, and future-proofing the electric distribution system against evolving industry demands.

The current version of the SCADA software reached Extended Life Phase on June 30, 2024. During the Extended Life Phase, a Red Hat Enterprise Linux subscription provides continuous access to previously released content on the Red Hat Customer Portal, as well as other content such as documentation and the Red Hat Knowledgebase. Advice for migrating to currently support Red Hat Enterprise Linux versions may also be provided. For versions of products in the Extended Life Phase, Red Hat will provide limited ongoing technical support. No bug fixes, security updates, hardware enablement or root-cause analysis will be available during this phase, and support will be provided on existing installations only. Extended Life Cycle Support (ELS) is scheduled to end June 30, 2028.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Replace Legacy Equipment				\$350,000		\$350,000

Capital Improvement Plan: FY2025-2029

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 provides protection of the breakers and all downstream equipment. These breakers and relays have reached their life expectancy and need to be replaced.

FY2025 Circuit Numbers – Jacksonville Beach Sub: 501 – 506, 500, 5T2, 507, 5C1 & 5C2

FY2028 Circuit Numbers – Penman Sub: 551-553, 556-558, 550, 554 & 555

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Jacksonville Beach Substation	\$571,000					\$571,000
Penman Substation				\$1,200,000		\$1,200,000
Total	\$571,000			\$1,200,000		\$1,771,000

Capital Improvement Plan: FY2025-2029

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 (Beaches Energy) to maintain a system power factor according to the transmission agreement with Florida Power and Light. To comply, Beaches Energy 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. To maintain the required system power factor, these units must be replaced.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Butler Substation			\$139,000			\$139,000
Ft Diego Substation			\$139,000			\$139,000
Total			\$278,000			\$278,000

Capital Improvement Plan: FY2025-2029

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 System Operations 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	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Jacksonville Beach Substation	\$65,000					\$65,000
Guana Substation	\$65,000					\$65,000
Ft. Diego Substation			\$69,000			\$69,000
Penman Substation				\$71,000		\$71,000
Total	\$130,000		\$69,000	\$71,000		\$270,000

Capital Improvement Plan: FY2025-2029

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 to conduct maintenance, testing, and system restoration and reconfiguration during outages.

Beaches Energy 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 Beaches Energy 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 10 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

FY2028-2029 – Jax Beach Substation (2) MOS to Circuit Switcher replacements

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Ft. Diego Substation	\$82,000	\$52,000	\$155,000			\$289,000
Jax Beach Substation				\$237,000	\$135,000	\$372,000
Total	\$82,000	\$52,000	\$155,000	\$237,000	\$135,000	\$661,000

Capital Improvement Plan: FY2025-2029

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 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. If 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 FY2023, two of the six substations have permanent backup generators installed, one is in process for FY2024. The remaining three generators are scheduled to be purchased over the next three years.

Funding Source: Beaches Energy Services Operating Revenue

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Penman Substation	\$170,000					\$170,000
Ft. Diego Substation		\$175,000				\$175,000
Guana Substation			\$180,000			\$180,000
Total	\$170,000	\$175,000	\$180,000			\$525,000

Capital Improvement Plan: FY2025-2029

Project Title: Transmission Line Protective 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:

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.

Beaches Energy, 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.

FY2026 – Line 802 Between Jacksonville Beach & Butler Substations

FY2028 – Line 800 at Penman Substation

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Line 802 - Jax Beach Substation to Butler Substation		\$548,000				\$548,000
Line 800 – Penman Substation to JEA Neptune Substation				\$282,000		\$282,000
Total		\$548,000		\$282,000		\$830,000

Capital Improvement Plan: FY2025-2029

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.

In addition, due to current design standards, original issues have been identified for the Penman substation that need to be addressed. This station's microprocessor relays are over 20 years old and upgrades are necessary for better system protection and coordination.

Beaches Energy, 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.

FY2025 – Sampson Substation 230kV Bus 3, TR-3 and Bus 3 Breaker Failure

FY2025-2027 – Ft. Diego Substation (TR-1 & TR-2, 26.4kV Busses 1 & 2)

FY2028-2029 – Jacksonville 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	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Ft. Diego	\$200,000	\$120,000	\$260,000			\$580,000
Jax Beach				\$350,000	\$284,000	\$634,000
Penman				\$673,000		\$673,000
Distribution Total	\$200,000	\$120,000	\$260,000	\$1,023,000	\$284,000	\$1,887,000

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Sampson	\$571,000					\$571,000
Transmission Total	\$571,000					\$571,000

Capital Improvement Plan: FY2025-2029

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 more than 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. Mis-operations are monitored by the North American Electric Reliability Corporation (NERC). Failure to maintain breakers can lead to mis-operations, 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 – FY2027 Ft. Diego Substation: Breaker 806W

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

FY2026 – Penman Substation: Breakers 800N, 800T2

FY2026 – Sampson Substation: Breakers 8W85 + Spare, 805N & 805NT1

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Ft. Diego	\$45,000		\$35,000			\$80,000
Butler	\$534,000	\$280,000				\$814,000
Penman			\$140,000			\$140,000
Distribution Total	\$579,000	\$280,000	\$175,000			\$1,034,000

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Sampson		\$221,000				\$221,000
Transmission Total		\$221,000				\$221,000

Capital Improvement Plan: FY2025-2029

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:

Beaches Energy 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 undergoes a thorough evaluation to determine the best-fit solution tailored to its unique requirements.

Currently, Beaches Energy is actively seeking a grant to help offset the costs of installing a ballistic wall at the Sampson Substation. This critical infrastructure upgrade will enhance the security and resilience of our electrical grid, ensuring reliable service for our customers.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Camera system for all Distribution Substations	\$435,000					\$435,000
Lighting Enhancements for all Distribution Substations	\$25,000					\$25,000
Perimeter Fence Enhancements for all Distribution Substations	\$62,000					\$62,000
Distribution Total	\$522,000					\$522,000

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Camera system for Sampson	\$117,000					\$117,000
Ballistic Wall for Sampson Substation			\$850,000			\$850,000
Transmission Total	\$117,000		\$850,000			\$967,000

Capital Improvement Plan: FY2025-2029

Project Title: Substation Transformers

Department/Division: Beaches Energy Services / Substation Distribution & 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:

As part of Beaches Energy strategic operational plan, substation transformer replacements were identified as the highest priority because most of our 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. Substation transformers are custom manufactured per order based on the design specifications and requirements. Lead times are generally more than two years; therefore, the projects are planned to be executed over a three-year period to account for manufacturing and construction.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Ft. Diego TR-1	\$1,709,000		\$398,000			\$2,107,000
Jacksonville Beach TR-1			\$1,863,000		\$547,000	\$2,410,000
Distribution Total	\$1,709,000		\$2,261,000		\$547,000	\$4,517,000

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Sampson TR-1					\$3,328,000	\$3,328,000
Transmission Total					\$3,328,000	\$3,328,000

Capital Improvement Plan: FY2025-2029

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, for the mechanical integrity of brackets, guy wires, conductors, pole condition, insulators, and all 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	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Hardware Renewal and Replacement	\$1,278,000	\$1,317,000	\$1,356,000	\$1,397,000	\$1,439,000	\$6,787,000

Capital Improvement Plan: FY2025-2029

Project Title: Substation Operational, Testing & Maintenance Equipment

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:

Electrical diagnostic testing is crucial to maintaining and operating Beaches Energy Services' substation apparatus. Beaches Energy requires eleven (11) discrete pieces of test equipment for its maintenance tasks. Among these, four (4) are broken, two (2) are eligible for calibration services by the manufacturer, and nine (9) are no longer supported by the manufacturer.

In FY2022, Beaches Energy received demonstrations of various solutions to modernize our fleet of test equipment. One of the units can perform up to twelve tests on transformers and circuit breakers, standardizing reporting results, and automating many of the processes via a single licensed software solution. Other testing equipment reviewed will better-position Beaches Energy to make near real-time decisions on re-energizing equipment that trips offline and may be internally damaged.

By establishing this test equipment replacement program, Beaches Energy will be able to plan for replacement units at established or recommended intervals from manufacturers and industry.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Power Transformer, Instrument Transformer & Circuit Breaker Test Set	\$100,000					\$100,000
Dissolved Gas Analysis Test Set	\$65,000					\$65,000
Oil Dielectric Breakdown Test Set	\$50,000					\$50,000
S6 Gas Analyzer & Transfer Cart	\$36,000					\$36,000
Infrared Camera	\$60,000					\$60,000
Relay Test Set					\$100,000	\$100,000
Battery Test Set	\$10,000					\$10,000
Total	\$321,000				\$100,000	\$421,000

Capital Improvement Plan: FY2025-2029

Project Title: Substation Auxiliary Equipment

Department/Division: Beaches Energy Services / Substation Distribution & 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:

Beaches Energy Services' transmission and distribution substations have many auxiliary systems that work in concert with larger equipment such as transformers, circuit breakers, and protection systems. Just as the more notable equipment requires a maintenance and a life-cycle replacement plan, these auxiliary systems require equal attention and oversight. Beaches Energy Substation/Relay personnel have recognized this need and identified equipment to be replaced based on age and/or condition through monthly patrol inspections of each of the substations.

Funding Source: Beaches Energy Services Operating Revenues

Distribution:

Penman substation: Metal Clad Switchgear Remote Racking Unit

Jacksonville Beach, Butler & Ft Diego Substations: two Synchronization Transformers (\$10K each)

Substations TBD: two Load Tap Changer Contact Replacement Kits (\$70K each)

Transmission:

Sampson substation: two Synchronization Transformers (\$10K each)

Sampson substation: two Load Tap Changer Contact Replacement Kits (\$70K each)

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Metal Clad Switchgear Remote Racking Unit	\$30,000					\$30,000
Synchronization Voltage Transformers (6)	\$60,000					\$60,000
Load Tap Changer Contact Replacement Kit		\$140,000				\$140,000
Distribution Total	\$90,000	\$140,000				\$230,000

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Synchronization Voltage Transformers (2)	\$20,000					\$20,000
Load Tap Changer Contact Replacement Kit (2)		\$140,000				\$140,000
Transmission Total	\$20,000	\$140,000				\$160,000

Capital Improvement Plan: FY2025-2029

Project Title: Substation Communications Systems

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:

Substation communications systems are the backbone of a fully integrated Supervisory Control and Data Acquisition (SCADA) system. Substation communications systems are also required for the high-speed tripping and remote transfer tripping protection systems that we have employed throughout our system. The two above referenced capabilities are achieved with both dedicated point-to-point fiber communications between protection equipment as well as a fiber optic Wide Area Network (WAN) exclusive to Beaches Energy Services' SCADA system. The existing WAN equipment has been in service between 10 and 15 years and should be replaced with more modern solutions no more than after 20 years of operation.

Additionally, Beaches Energy has recently experienced fiber communications outages caused by both human error (dig-ins) as well as natural events (fallen trees). During SCADA fiber communications outages, our System Operators are blind with respect to our substations, and we are required to man our substations and provide real-time status and control of all equipment via other telecommunications mediums. Secure and encrypted wireless technology exists that can provide Beaches Energy with an immediate backup to the existing fiber communications at a relatively low cost. Beaches Energy Substation/Relay personnel have identified wireless communications equipment provided by the same vendor as our protection and control equipment, thus ensuring no compatibility issues.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
RTU-to-WAN Equipment Enhancement					\$200,000	\$200,000
Wireless Backup SCADA System					\$60,000	\$60,000
Total					\$260,000	\$260,000

Capital Improvement Plan: FY2025-2029

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:

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 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 the problem.

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: Beaches Energy has a services agreement with Orlando Utilities Commission to provide Transmission Operations Services. Additionally, the Florida Municipal Power Agency acts as a liaison for Beaches Energy with the Florida Reliability Coordinating Council.

Funding Source: Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Cyber Safety & Physical Security	\$113,000	\$117,000	\$122,000	\$126,000	\$130,000	\$608,000
Consulting Fees (Non- Capital)	\$110,000	\$113,000	\$116,000	\$119,000	\$123,000	\$581,000
Centralized TOP (Non- Capital)	\$612,000	\$630,000	\$649,000	\$668,000	\$688,000	\$3,247,000
Total	\$835,000	\$860,000	\$887,000	\$913,000	\$941,000	\$4,436,000

Capital Improvement Plan: FY2025-2029

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 as determined by a feasibility schedule. The main line extension to the South Loop and Palm Valley in 2019, has allowed Beaches Energy to generate consistent growth. Due to the rising cost to maintaining the system regarding labor, equipment & material; an adjustment to the budget is warranted.

Funding Source: Natural Gas Beaches Energy Services Operating Revenues

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Capital Improvements	\$350,000	\$361,000	\$372,000	\$383,000	\$395,000	\$1,861,000

Capital Improvement Plan: FY2025-2029

Community Redevelopment Agency

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
181 - Downtown Tax Increment	7,921,968	4,810,982	8,855,264	3,888,198	9,726,594	35,203,006
182 - Southend Tax Increment	1,900,000	11,000,000	2,084,000	4,136,000	-	19,120,000
317 - Infrastructure Capital Projects	7,493,025	-	1,122,550	-	-	8,615,575
423 - Stormwater Utility	-	-	314,462	2,227,077	-	2,541,539
Grand Total	17,314,993	15,810,982	12,376,276	10,251,275	9,726,594	65,480,120

Expenses	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Downtown Redevelopment						
Downtown Road & Associated Infrastructure	12,250,000	1,200,000	8,450,000	2,750,000	9,000,000	33,650,000
Downtown Action Plan	2,900,000	3,100,000	950,000	600,000	600,000	8,150,000
Downtown Parks & Public Infrastructure Imp.	100,000	500,000	500,000	500,000	-	1,600,000
Downtown Cape Vehicles & Equipment	149,000	-	65,000	25,000	113,000	352,000
Downtown Cape Radio Replacement Pgm	15,993	10,982	12,814	13,198	13,594	66,581
Downtown Redevelopment Total	15,414,993	4,810,982	9,977,814	3,888,198	9,726,594	43,818,581
Southend Redevelopment						
Southend Road & Associated Infrastructure	250,000	10,500,000	1,898,462	6,363,077	-	19,011,539
Southend South Beach Park Infrastructure	1,650,000	500,000	500,000	-	-	2,650,000
Southend Redevelopment Total	1,900,000	11,000,000	2,398,462	6,363,077	-	21,661,539
Grand Total	17,314,993	15,810,982	12,376,276	10,251,275	9,726,594	65,480,120

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

Both Community Redevelopment District programs are funded from appropriations based on increases in property tax revenues generated from within the two districts. The funds derived from the tax increments are held in separate trust funds administered by the Agency. Unless otherwise noted, the recommended funding source for these projects is from the Downtown or Southend Tax Increment Fund. Other projects may be added in the future from the master plans for the Downtown 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: FY2025-2029

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 (FY2026) and constructed to start the following year (FY2027).
- **Phase 3C Project 3:** Downtown Improvements include:
 1. Returning the 12th Ave. South sedimentation basin to permitted design and capacity including removal and disposal of sediment (\$2M); new/improved culverts under 9th Street South; new/improved culverts under Fairway Lane; new/improved culverts/bridge under the golf course cart path (\$3.75M).
 2. 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).
 3. 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.

Capital Improvement Plan: FY2025-2029

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.
- **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: FY2025-2029

Project (Fund Source)	Phase	FY2025	FY2026	FY2027	FY2028	FY2029	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	\$4,756,975 \$993,025		\$5,377,450 \$1,122,550		\$9,000,000	\$21,250,000
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				\$1,000,000
Beach Outfalls (DT TIF)	Construct				\$1,000,000		\$1,000,000
	Total	\$12,250,000	\$1,200,000	\$8,450,000	\$2,750,000	\$9,000,000	\$33,650,000

Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	Total
DT TIF	\$4,756,975	\$1,200,000	\$7,327,450	\$2,750,000	\$9,000,000	\$25,034,425
BJB	\$7,493,025		\$1,122,550			\$8,615,575
Total	\$12,250,000	\$1,200,000	\$8,450,000	\$2,750,000	\$9,000,000	\$33,650,000

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: FY2025-2029

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
- Pier Parking Lot Improvements
- Ocean Front Park

In FY2024, the CRA continued to work with the City Council and citizens to refine the final design concept for Latham Plaza.

Funding Source: Community Redevelopment Agency (DT TIF)

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Art Master Plan	\$300,000	\$300,000	\$300,000	\$400,000	\$400,000	\$1,700,000
Lighting Master Plan		\$200,000	\$200,000	\$200,000	\$200,000	\$800,000
Wayfinding Signage	\$100,000	\$100,000	\$100,000			\$300,000
Latham Plaza Master Plan	\$2,000,000	\$2,000,000				\$4,000,000
Pier Parking Lot	\$500,000	\$500,000				\$1,000,000
Ocean Front Park			\$350,000			\$350,000
Total	\$2,900,000	\$3,100,000	\$950,000	\$600,000	\$600,000	\$8,150,000

Capital Improvement Plan: FY2025-2029

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)

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Connectivity corridors		\$500,000	\$500,000	\$500,000		\$1,500,000
Planter Beds	\$100,000					\$100,000
Total	\$100,000	\$500,000	\$500,000	\$500,000		\$1,600,000

Capital Improvement Plan: FY2025-2029

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.O1)

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 - Ford Taurus
- 1 - Ford F-150
- 8 - 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 #	Mileage	Year	Description	FY2025	FY2026	FY2027	FY2028	FY2029	Total
1785	40,043	2017	Ford Taurus	\$62,000					
1786	60,913	2017	Ford Taurus	\$62,000					
ATV9	603 HRS	2020	Honda ATV	\$25,000					
1968	44,410	2019	Ford Taurus			\$65,000			
QUAD4	816 HRS	2023	Polaris Quad				\$25,000		
2022	30,234	2020	Ford F-150					\$65,000	
2028	45,589	2020	Ford Explorer					\$48,000	
Total				\$149,000		\$65,000	\$25,000	\$113,000	\$352,000

Capital Improvement Plan: FY2025-2029

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 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 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/Roadway Improvements (Phase 5):** 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: FY2025-2029

Project (Fund Source)	Phase	FY2025	FY2026	FY2027	FY2028	FY2029	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 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	FY2025	FY2026	FY2027	FY2028	FY2029	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: FY2025-2029

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.O2)

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 funding 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.

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.

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	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
Passive Park	\$900,000					\$900,000
Total	\$1,650,000	\$500,000	\$500,000			\$2,650,000

Capital Improvement Plan: FY2025-2029

Information Services

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
315 - General Capital Projects	2,461,500	176,000	830,000	381,000	385,000	4,233,500
Grand Total	2,461,500	176,000	830,000	381,000	385,000	4,233,500

Expenses	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Information Systems Master Plan	331,500	25,000	675,000	215,000	220,000	1,466,500
Annual Computer Replacement (Non-Capital)	122,000	126,000	130,000	136,000	140,000	654,000
Time Clock Replacement Program	8,000	25,000	25,000	30,000	25,000	113,000
Enterprise Resource Planning Sys - PH II	2,000,000	-	-	-	-	2,000,000
Grand Total	2,461,500	176,000	830,000	381,000	385,000	4,233,500

Capital Improvement Plan: FY2025-2029

Project Title: Information Systems Master Plan

Department/Division: Information Systems

Strategic Plan Priorities, Goals and Objectives: Meet or exceed all regulatory standards for our operations and performance (P4.G2.O2.)

Project Description and Reason Necessary:

In 2022, the City began a hybrid cloud solution to replace the local offsite solution. The program began with the purchase of a new hyper converged infrastructure and new backup technology. Phase 1 of this plan was to implement the new technology, which was completed in 2023, and phase 2 of this plan is to implement the cloud based backup solution for internally hosted infrastructure and cloud based infrastructure. Phase 3 calls for periodic upgrades of hosted and cloud based technology and overall strategic reviews based upon emerging and newly available technologies.

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. With a 5-year life expectancy, we scheduled these servers for replacement in 2024. *There are no current or expected future budget impacts, as we purchased the equipment with a 5-year warranty.*

Replace Switches & Wireless Access Points - \$40,000: 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.

BeyondTrust - \$26,500: (Re-submit from FY24) 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.

VTL Backup for AS/400 - \$15,000: All AS/400 platform data is currently backed up to physical tapes. This is inefficient and requires tape management, purchases, and secure offsite physical storage. A Virtual Tape Library (VTL) solution will allow data to be backed up to existing enterprise backup technology and remove the need for physical backup tapes and storage.

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.

Capital Improvement Plan: FY2025-2029

2027

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

Replace 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.

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. A larger fraction will be replaced this year than in previous years.

Replace Firewalls - \$80,000: 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.

2029

Replace Switches & Wireless Access Points - \$40,000: 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 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. As of FY2024, there is no end of life date from manufacturer. We will need to move this to the appropriate year for replacement when manufacturer releases end of life date.

Capital Improvement Plan: FY2025-2029

Anticipated 10-year replacement cycle:

Project	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034
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 Servers – JBPD (X1) & City (X2)	X1		X2			X1		X2		
Replace Routers				X					X	

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

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$2,078,586	\$2,380,086	\$2,644,086	\$2,254,086	\$2,318,086
Deposits	\$755,000	\$415,000	\$415,000	\$415,000	\$400,000
Est. Available Balance	\$2,833,586	\$2,795,086	\$3,059,086	\$2,669,086	\$2,718,086
Replace Switches & APs	40,000	25,000	25,000	60,000	40,000
Replace Core Switches					180,000
Replace Firewalls				80,000	
Replace Routers				75,000	
Replace Nutanix	250,000		650,000		
BeyondTrust	26,500				
VLT Backup for AS/400	15,000				
Annual Computer Replacements	122,000	126,000	130,000	136,000	140,000
Est. Balance, end of year	\$2,380,086	\$2,644,086	\$2,254,086	\$2,318,086	\$2,358,086

Capital Improvement Plan: FY2025-2029

Project Title: Annual Computer Replacement Plan

Department/Division: Information Systems

Strategic Plan Priorities, Goals and Objectives: Provide appropriate resources for service provision (P4.G2.O2.)

Project Description and Reason Necessary:

The Information Systems Master Plan includes a 5-year replacement cycle for computers in order to maintain currency in technology throughout the city. Maintaining current technology assures the interoperability of the City's software and operating systems with those of other federal, state and local agencies with whom the City exchanges information. This also helps eliminate the need to replace computers on an emergency basis and minimizes staff downtime caused by unplanned computer replacements or repairs. All costs are based on FY2025 estimated pricing. Due to increasing the city's remote workforce capabilities, desktop computers are being replaced with laptops with a higher initial cost and potential reduction in useful life due to the portable nature of the devices.

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

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Annual Computer Replacements (Non-Capital) *	\$122,000	\$126,000	\$130,000	\$136,000	\$140,000	\$654,000

*Funding detail provided in the Funding Source summary located in the Information Systems Master Plan project.

Capital Improvement Plan: FY2025-2029

Project Title: Time Clock Replacement Program

Department/Division: Information Systems

Strategic Plan Priorities, Goals and Objectives: Provide appropriate resources for service provision (P4.G2.O2.)

Project Description and Reason Necessary:

New timeclocks were purchased in FY2024 in conjunction with the door access project. The new clocks will require a RFID card to clock in and out. These cards will be provided to each employee through the HR department as part of the building access project.

Generally speaking, clocks have a useful life of three years, all of which will be covered under maintenance. Clocks will then be replaced as part of a replacement strategy. The goal is to create a schedule that will replace one third of all City time clocks each year at an approximate cost of \$25,000 per year.

Three clocks will remain used as biometric clocks at the life saving station. They will be replaced on the same three year cycle beginning in 2025.

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

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$63,190	\$65,190	\$50,190	\$35,190	\$15,190
Deposits	10,000	10,000	10,000	10,000	10,000
Est. Available Balance	\$73,190	\$75,190	\$60,190	\$45,190	\$25,190
Time Clock Replacements	8,000	25,000	25,000	30,000	25,000
Est. Balance, end of year	\$65,190	\$50,190	\$35,190	\$15,190	\$190

Capital Improvement Plan: FY2025-2029

Project Title: Enterprise Resource Planning System - Phase II

Department/Division: Information Services

Strategic Plan Priorities, Goals and Objectives: Provide appropriate resources for service provision (P4.G2.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 Procurement and Implementation - \$2,000,000: This estimate is for software license, software support, and implementation services for ERP Phase II land management. This is re-budgeted project from a prior year's CIP.

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

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$2,122,804	\$222,804	\$222,804	\$222,804	\$222,804
Deposits	100,000				
Est. Available Balance	\$2,222,804	\$222,804	\$222,804	\$222,804	\$222,804
ERP Phase II	2,000,000				
Est. Balance, end of year	\$222,804	\$222,804	\$222,804	\$222,804	\$222,804

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Implementation Costs	\$2,000,000					\$2,000,000

Capital Improvement Plan: FY2025-2029

Parks & Recreation

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
001 - General Fund	160,000	100,000	145,000	105,000	105,000	615,000
130 - Convention Development	500,000	500,000	500,000	500,000	500,000	2,500,000
315 - General Capital Projects	700,000	820,000	145,000	150,000	-	1,815,000
410 - Beaches Energy Services	250,000	-	-	-	-	250,000
440 - Golf Course	480,000	235,000	101,000	50,000	90,000	956,000
Grand Total	2,090,000	1,655,000	891,000	805,000	695,000	6,136,000

Expenses	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Ocean Rescue						
Vehicle Replacement	55,000	-	55,000	55,000	-	165,000
Vehicle Off Road		25,000	25,000	-	-	50,000
Ocean Rescue Total	55,000	25,000	80,000	55,000	-	215,000
Grounds Maintenance						
Vehicle Replacement	55,000	-	-	-	55,000	110,000
Heavy Equipment Replacement	-	25,000	15,000	-	-	40,000
Parks & Playgrounds Facilities Rep. & Maint.	700,000	820,000	145,000	150,000	-	1,815,000
Parks & Playgrounds Fac. Rep. & Maint. (Non- Capital)	50,000	50,000	50,000	50,000	50,000	250,000
Urban Trails Project	500,000	500,000	500,000	500,000	500,000	2,500,000
Grounds Maintenance Total	1,305,000	1,395,000	710,000	700,000	605,000	4,715,000
Golf Course						
Heavy Equipment Replacement	80,000	185,000	51,000		40,000	356,000
Golf Course Maintenance & Imp.	100,000	-	-	-	-	100,000
Golf Course Maint. & Imp. Netting	500,000	-	-	-	-	500,000
Golf Course Maintenance & Imp. (Non-Capital)	50,000	50,000	50,000	50,000	50,000	250,000
Golf Course Total	730,000	235,000	101,000	50,000	90,000	1,206,000
Grand Total	2,090,000	1,655,000	891,000	805,000	695,000	6,136,000

Capital Improvement Plan: FY2025-2029

Project Title: Vehicle Replacement Program

Department/Division: Parks and Recreation

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

Project Description and Reason Necessary:

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

Funding Source: General Fund, Operating Revenues and Fund Balance

Division	Veh	Year	Model	FY2025	FY2026	FY2027	FY2028	FY2029
Ocean	601	2015	Silverado 4x4	\$55,000				
Ocean	604	2021	Silverado 4x4				\$55,000	
Ocean	609	2019	Colorado 4x4			\$55,000		
Ocean	612	2021	Club Car		\$25,000			
Ocean	613	2020	Club Car			\$25,000		
Ocean	614	2024	Club Car					
Ocean		2023	Jet Ski					
Grounds	901	2020	Ford F250 4x4					
Grounds	902	2020	Ford F-150					
Grounds	903	2019	Ford F150 4x4					\$55,000
Grounds	904	2022	Ford F150 4x4					
Grounds	905	2021	Ford F-150					
Grounds	909	2015	Silverado 2x4	\$55,000				
Grounds	975	2024	F550 Dump T					
Admin	908	2021	Ford Explorer					
Total				\$110,000	\$25,000	\$80,000	\$55,000	\$55,000

Vehicles are evaluated annually 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	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Ocean Rescue	\$55,000	\$25,000	\$80,000	\$55,000		\$215,000
Grounds Maintenance	\$55,000				\$55,000	\$110,000
Total	\$110,000	\$25,000	\$80,000	\$55,000	\$55,000	\$325,000

Capital Improvement Plan: FY2025-2029

Project Title: Heavy Equipment Replacement Program

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

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

Project Description and Reason Necessary:

The Parks & Recreation Department is responsible for maintaining approximately 135 acres of grounds and turf at various City facilities, parks, ballfields and golf course. Equipment used to maintain the grounds is mostly specialized and is replaced infrequently. Equipment is evaluated annually and replacement is based on safety, productivity and down time.

2025

Fertilizer Spreader (\$30,000) This is a new purchase that will provide longer-term economic benefit, rather than past practice to lease the equipment. (Funding source: Golf Course)

Tractor (\$50,000) is used to pull all accessories that are used to mow roughs, fertilize and aerify the golf course. This purchase will replace the 2003 New Holland tractor. (Funding source: Golf Course)

2026

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

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

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

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

2027

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

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

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

Capital Improvement Plan: FY2025-2029

2029

Rough Mower (\$40,000) will replace a 2019 Trimax Snake rough mower. Typical lifespan for these mowers is eight (8) to ten (10) years. (Funding source: Golf Course)

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Buffalo Blower			\$11,000			\$11,000
Fairway Mower		\$55,000				\$55,000
Fertilizer Spreader	\$30,000					\$30,000
Groundsmaster Mower		\$25,000				\$25,000
Procore			\$40,000			\$40,000
Rough Mower		\$40,000			\$40,000	\$80,000
Tractor	\$50,000					\$50,000
Triplex Mower		\$90,000				\$90,000
Z-Spray			\$15,000			\$15,000
Total	\$80,000	\$210,000	\$66,000		\$40,000	\$396,000

Funding Sources: General Fund and Golf Course Fund

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
General Fund		\$25,000	\$15,000			\$40,000
Golf Course Fund	\$80,000	\$185,000	\$51,000		\$40,000	\$356,000
Total	\$80,000	\$210,000	\$66,000		\$40,000	\$396,000

Capital Improvement Plan: FY2025-2029

Project Title: Parks and Playgrounds Facilities Repair & Replacement Program

Department/Division: Parks & Recreation

Strategic Plan Priorities, Goals and Objectives: Implement the Park Study Results (P4.G2.O2.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.

2025

Carver Center (\$235,000) – Improvements include replacement of playground structure, shades and turf.

Fountain View Park (\$400,000) – Improvements include walking trail, exercise stations and fence replacement, and replacement of floodlights at Jax Beach Tennis Club.

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

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

2026

Fountain View Park (\$200,000) – Improvements include replacement and renovation of wood decking and playground structure.

Rotary Park (\$140,000) – Improvements include walking trail, playground structures, exercise stations, benches, tables, drinking fountains.

Tall Pines Park (\$200,000) – Improvements include playground structures, benches, tables, drinking fountains.

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

12th Avenue South Park (\$150,000) – Improvements include walking trail, playground structures, exercise stations, benches, tables, drinking fountains.

Capital Improvement Plan: FY2025-2029

2027

Carver Center (\$60,000) – Improvements include replacement of the basketball court.

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.

General Capital Projects Fund – Parks Maintenance Reserve Funding Progress:

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	1,853,386	1,353,386	733,386	788,386	838,386
Deposits from General Fund	200,000	200,000	200,000	200,000	200,000
Est. Available Balance	2,053,386	1,553,386	933,386	988,386	1,038,386
Carver Center	235,000		60,000		
Gonzales Park					
Fountain View Park	400,000	200,000			
Penman Park			85,000		
Paws Park	30,000			150,000	
Rotary Park		140,000			
Tall Pines Park		200,000			
Wingate Park	35,000	130,000			
12th Ave South Park		150,000			
Est. Balance, end of year	\$ 1,353,386	\$ 733,386	\$ 788,386	\$ 838,386	\$ 1,038,386

ANNUAL MAINTENANCE PROJECTS

Cradle Creek (\$50,000) – Wood preservation and replacement. Improvements continue at \$50,000 per year from FY2025 through FY2029.

Funding Source: General Fund

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Cradle Creek wood preservation (Non- Capital)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Capital Improvement Plan: FY2025-2029

Project Title: Golf Course Maintenance and Improvements Projects

Department/Division: Parks & Recreation / Golf Course

Strategic Plan Priorities, Goals and Objectives: Provide financial sustainability and stability (P4.G1.02.)

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.

2025 - 2029

Facility Improvements

\$350,000 for Golf Course - Fund 440

- **\$100,000** - for renovations to the restrooms, and the addition of shot tracer bays at the driving range.
- **\$250,000** - for the driving range netting. This will include replacement of the existing netting as well as extending the height and width of the net to enhance protection of Jax Beach Elementary and the Scada facility.

\$250,000 for Beaches Energy Services - Fund 410

- **\$250,000** - for the driving range netting. This will include replacement of the existing netting as well as extending the height and width of the net to enhance protection of Jax Beach Elementary and the Scada facility.

Funding Source: Golf Course Fund 440

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Facility Improvements	\$350,000					\$350,000

Funding Source: Beaches Energy 410

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Facility Improvements	\$250,000					\$250,000

ANNUAL MAINTENANCE PROJECTS

Range & Routing Improvements (\$50,000 per year) - Maintenance of the existing cart path allows the golf course to remain open to cart traffic after large rain events or in the months the turf is not growing.

Funding Source: Golf Course Fund 440

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Range & Routing (Non-Capital)	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000

Capital Improvement Plan: FY2025-2029

Project Title: Urban Trails Project

Department/Division: Parks & Recreation

Strategic Plan Priorities, Goals and Objectives: 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

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Trail construction (1.5 miles each year)	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$2,500,000

Capital Improvement Plan: FY2025-2029

Police

Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
001 - General Fund	-	100,000	50,000	50,000	50,000	250,000
181 - Downtown Tax Increment	164,993	10,982	77,814	38,198	126,594	418,581
315 - General Capital Projects	652,328	1,448,628	355,592	493,780	302,003	3,252,331
410 - Electric Utility	19,396	19,978	28,439	26,195	30,172	124,180
420 - Water & Sewer Utility	14,175	14,600	21,054	21,685	19,145	90,659
Grand Total	850,892	1,594,188	532,899	629,858	527,914	4,135,751

Expenses	FY2025	FY2026	FY2027	FY2028	FY2029	Total
All General Fund						
Vehicle Replacement	509,000	479,000	291,000	403,000	260,000	1,942,000
All Police Dept General Fund	509,000	479,000	291,000	403,000	260,000	1,942,000

Communications						
Records Mgmt Software & CAD Replacement	100,000	900,000	-	-	-	1,000,000
Radio Replacement Prgm	31,988	33,471	29,694	30,585	31,502	157,240
Radio Replacement Prgm (Non-Capital)	44,911	45,735	59,391	58,075	59,818	267,930
Communications	176,899	979,206	89,085	88,660	91,320	1,425,170

Downtown Cape						
Radio Replacement Prgm	15,993	10,982	12,814	13,198	13,594	66,581
Downtown Cape Vehicles	124,000	-	65,000	-	113,000	302,000
Downtown Cape Vehicles -ATV	25,000	-	-	25,000	-	50,000
Downtown CAPE	164,993	10,982	77,814	38,198	126,594	418,581

Patrol						
Vehicles ATV	-	25,000	25,000	50,000	-	100,000
Patrol	-	25,000	25,000	50,000	-	100,000

Records						
Records Mgmt Software & CAD Repl. (Not Capital)	-	-	50,000	50,000	50,000	150,000
Scan, Index, Imaging & Media Conversion (Not Capital)	-	100,000	-	-	-	100,000
Records	-	100,000	50,000	50,000	50,000	250,000

Grand Total	850,892	1,594,188	532,899	629,858	527,914	4,135,751
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Capital Improvement Plan: FY2025-2029

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

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$ 2,250,310	\$ 2,041,310	\$ 1,837,310	\$ 1,821,310	\$ 1,668,310
Deposits from General Fund	300,000	300,000	300,000	300,000	300,000
Est. Available Balance	2,550,310	2,341,310	2,137,310	2,121,310	1,968,310
Vehicle replacement	509,000	479,000	291,000	403,000	260,000
Equipment replacement		25,000	25,000	50,000	
Est. Balance, end of year	\$ 2,041,310	\$ 1,837,310	\$ 1,821,310	\$ 1,668,310	\$ 1,708,310

Capital Improvement Plan: FY2025-2029

Division	Veh #	Mileage	Year	Description	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Services	1504	51,289	2015	Ford Explorer	\$45,000					
Detectives	1506	116,693	2015	Ford Fusion	\$45,000					
Patrol	1508	62,836	2015	Ford Taurus	\$45,000					
Patrol	1754	52,840	2017	Ford Explorer K9	\$64,000					
Patrol	1782	68,263	2017	Ford Taurus	\$62,000					
Patrol	1783	45,262	2017	Ford Taurus	\$62,000					
Patrol	1784	67,667	2017	Ford Taurus	\$62,000					
Patrol	New#3				\$62,000					
Patrol	New#4				\$62,000					
Admin	1636	59,964	2016	Ford Explorer		\$45,000				
Patrol	1814	59,349	2018	Ford Explorer		\$62,000				
Patrol	1818	83,301	2018	Ford Explorer		\$62,000				
Patrol	1819	53,945	2018	Ford Explorer		\$62,000				
Patrol	1820	80,148	2018	Ford Explorer		\$62,000				
Patrol	1870	52,033	2018	Ford Explorer		\$62,000				
Patrol	1898	46,425	2018	Ford Explorer		\$62,000				
Patrol	1899	82,513	2018	Ford Explorer		\$62,000				
Patrol	ATV1	2,593	2021	Honda ATV		\$25,000				
Detectives	1769	65,254	2017	Ford Fusion			\$48,000			
Detectives	1771	73,977	2017	Ford Fusion			\$48,000			
Patrol	1960	63,295	2019	Ford Taurus			\$65,000			
Patrol	1961	35,674	2019	Ford Taurus			\$65,000			
Patrol	1963	61,827	2019	Ford Taurus			\$65,000			
Patrol	ATV8	46 HRS	2022	Polaris ATV			\$25,000			
Detectives	1841	72,554	2018	Ford Taurus				\$48,000		
Detectives	1842	60,409	2018	Ford Taurus				\$48,000		
Services	1950	40,742	2019	Ford F-150				\$56,000		
Services	1966	9,796	2019	Ford Fusion				\$56,000		
Patrol	2009	40,817	2020	Ford F-150				\$65,000		
Patrol	2012	27,174	2020	Ford F-150				\$65,000		
Patrol	2013	50,930	2020	Ford F-150				\$65,000		
Patrol	ATV6	106 HRS	2023	Polaris ATV				\$25,000		
Patrol	ATV7	141 HRS	2023	Polaris ATV				\$25,000		
Patrol	2110	33,330	2021	Ford F-150					\$65,000	
Patrol	2111	20,740	2021	Ford F-150					\$65,000	
Patrol	2129	46,702	2021	Ford F-150					\$65,000	
Patrol	2137	22,732	2021	Ford F-150					\$65,000	
Total					\$509,000	\$504,000	\$316,000	\$453,000	\$260,000	\$2,042,000

Capital Improvement Plan: FY2025-2029

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. Data conversion from two older systems to the current system caused innumerable merged records which often requires manual searches for verification of records. With the technologies that are now available a 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. This is re-budgeted project from a prior year's CIP.

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

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$ 1,050,000	\$ 1,250,000	\$ 350,000	\$ 350,000	\$ 350,000
Deposits from General Fund	300,000				
Est. Available Balance	1,350,000	1,250,000	350,000	350,000	350,000
RMS and CAD Systems	100,000	900,000			
Est. Balance, end of year	\$ 1,250,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000

Future Operating Budget Impact (Non-Capital):

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	TOTAL
Annual Support Maintenance			\$50,000	\$50,000	\$50,000	\$150,000

Capital Improvement Plan: FY2025-2029

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 some select paper reports continue into 2024. 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. This is re-budgeted project from a prior year's CIP.

Funding Source: General Fund

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	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: FY2025-2029

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				FY2025 REPLACEMENTS	
Department	Funding Source	Radio Type	Inventory Count	QTY	Cost
Police	315-Gen Cap Projects Fund	Portable Radio	170	-	-
		Mobile Radio	14	6	\$31,988
Police	181-Downton TIF Fund	Portable Radio	5	-	-
		Mobile Radio	3	3	\$15,993
Ocean Rescue	315-Gen Cap Projects Fund	Portable Radio	42	4	\$11,340
		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	2	\$5,670
		Mobile Radio	37	3	\$13,726
Public Works	420-Water Sewer Fund	Portable Radio	54	5	\$14,175
		Mobile Radio	5	-	-
Total			390	23	\$92,892

5-YEAR REPLACEMENTS	FY2025	FY2026	FY2027	FY2028	FY2029	Total
315-Gen Cap Projects Fund (Police, Parks, EOC)	43,328	44,628	39,592	40,780	42,003	210,331
181-Downtown TIF Fund	15,993	10,982	12,814	13,198	13,594	66,581
410-Electric Fund	19,396	19,978	28,439	26,195	30,172	124,180
420-Water Sewer Fund	14,175	14,600	21,054	21,685	19,145	90,659
Total:	\$92,892	\$90,188	\$101,899	\$101,858	\$104,914	\$491,751

Capital Improvement Plan: FY2025-2029

Public Works						
Funding Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
001 - General Fund	66,000	76,000	68,000	-	75,000	285,000
150 - Local Option Gas Tax	780,000	780,000	780,000	780,000	780,000	3,900,000
151 - Infrastructure Surtax	870,000	870,000	1,070,000	820,000	820,000	4,450,000
315 - General Capital Projects	2,650,000	-	220,000	120,000	-	2,990,000
420 - Water & Sewer Utility	16,862,000	8,062,000	6,554,000	9,140,000	3,566,000	44,184,000
423 - Stormwater Utility	2,025,000	2,885,000	7,145,000	2,495,000	595,000	15,145,000
430 - Sanitation	375,000	-	-	-	-	375,000
Grand Total	23,628,000	12,673,000	15,837,000	13,355,000	5,836,000	71,329,000
Expenses	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Streets						
Vehicle & Heavy Equip. Replacement	66,000	76,000	68,000	-	75,000	285,000
Streets Heavy Machine Equip. Replacement	-	-	220,000	120,000	-	340,000
Pavement - New Sidewalks	70,000	70,000	70,000	70,000	70,000	350,000
Pavement Maintenance (Non-Capital)	1,530,000	1,530,000	1,530,000	1,530,000	1,530,000	7,650,000
Streets Total	1,666,000	1,676,000	1,888,000	1,720,000	1,675,000	8,625,000
Distribution & Collection						
Vehicle & Heavy Equip. Replacement	75,000	-	145,000	675,000	-	895,000
Water Dist. & Sanitary Swr. Collection Sys Imp.	2,900,000	600,000	3,350,000	3,100,000	1,000,000	10,950,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str S	2,750,000	-	-	-	-	2,750,000
W/ Dist. & Sanit. Swr Coll. Sys Imp. (Non-Capital)	325,000	325,000	325,000	325,000	325,000	1,625,000
Distribution & Collection Total	6,050,000	925,000	3,820,000	4,100,000	1,325,000	16,220,000
Water Reclamation Facility						
Vehicle & Heavy Equip. Replacement	90,000	-	-	65,000	-	155,000
Relocate/Rebuild Sanitary Sewer Lift Station #8	1,500,000	-	-	-	-	1,500,000
Sanitary Sewer Lift Station Rehab	672,000	657,000	464,000	1,115,000	421,000	3,329,000
Wastewater Effluent Elimination Compliance	6,050,000	3,250,000	250,000	3,500,000	250,000	13,300,000
Wastewater Reclamation Facility Imp.	500,000	2,810,000	150,000	175,000	90,000	3,725,000
Water Reclamation Facility Total	8,812,000	6,717,000	864,000	4,855,000	761,000	22,009,000
Water Plant						
Vehicle & Heavy Equip. Replacement	45,000	-	80,000	85,000	405,000	615,000
Penman Rd Comm. Area Infrastructure Imp.	50,000	240,000	1,870,000	-	-	2,160,000
Water Plant Improvement	2,465,000	230,000	170,000	100,000	1,075,000	4,040,000
Water Plant Total	2,560,000	470,000	2,120,000	185,000	1,480,000	6,815,000
Stormwater						
Vehicle & Heavy Equipment Replacement	-	190,000	-	-	-	190,000
Water, Sewer & Stormwater Maint. Imp. - 10th Str S	750,000	-	-	-	-	750,000
Stormwater Collection & Treatment Sys Imp.	2,600,000	2,400,000	6,850,000	2,200,000	300,000	14,350,000
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	3,675,000	2,885,000	7,145,000	2,495,000	595,000	16,795,000
Administration						
Public Works Asset Mgmt. Software Solution	300,000	-	-	-	-	300,000
Video Surveillance Sys Update - Water	190,000	-	-	-	-	190,000
Administration Total	490,000	-	-	-	-	490,000
Sanitation						
Vehicle & Heavy Equipment Replacement	345,000	-	-	-	-	345,000
Video Surveillance Sys Update - Sanitation	30,000	-	-	-	-	30,000
Sanitation Total	375,000	-	-	-	-	375,000
Grand Total	23,628,000	12,673,000	15,837,000	13,355,000	5,836,000	71,329,000

Capital Improvement Plan: FY2025-2029

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	FY2025	FY2026	FY2027	FY2028	FY2029
Streets	526	2015	PU – RAM2500 4x4	\$66,000				
Sanitation	546	2020	Elgin Crosswind J1 Street Sweeper	\$345,000				
D&C	541	2015	F250 ¾ ton Ext cab w/util. body	\$75,000				
Water	599	2009	Chevy Silverado	\$45,000				
WRF	587	2011	Bobcat s770	\$60,000				
WRF	New	New	Chevrolet Equinox	\$30,000				
Stormwater	535	2014	CAT Challenger Boom Arm Mower (Re-budget)		\$190,000			
Streets	533	2016	F250 ¾ ton w/util. body		\$76,000			
Streets	503	2017	F250 ¾ ton Pickup 4x4			\$68,000		
D&C	572	2017	F250 ¾ ton w/ util. body			\$80,000		
D&C	06-28	2018	Caterpillar 4x4 Backhoe			\$145,000		
D&C	504	2018	F250 ¾ ton w/util. body				\$85,000	
D&C	542	2014	114SD Vac-Con				\$550,000	
Water	594	2017	Dodge 1500 w/ utility body				\$65,000	
WRF	517	2017	Ford F450 w/ big crane				\$125,000	
Water	596	2018	Ford Explorer FWD					\$60,000
WRF	507	2019	Ford F350 w/ small crane					\$115,000
Water	591	2019	Dodge Ram 2500 4x4					\$75,000
Streets	511	2019	Ford F-150 4X4					\$75,000
D&C	595	2019	Ford F250 SD Utility Crew Cab					\$90,000
D&C	540	2019	Chevy Silverado					\$65,000
			Total	\$621,000	\$266,000	\$293,000	\$825,000	\$480,000

* The Vac-Con originally scheduled for replacement in 2025 will be pushed back until 2028.

Capital Improvement Plan: FY2025-2029

Vehicle Replacement Summary:

Funding Source	FY2025	FY2026	FY2027	FY2028	FY2029	Total
General Fund	\$66,000	\$76,000	\$68,000		\$75,000	\$285,000
Water & Sewer Fund	\$210,000		\$225,000	\$825,000	\$405,000	\$1,665,000
Stormwater Fund		\$190,000				\$190,000
Sanitation Fund	\$345,000					\$345,000
Total	\$621,000	\$266,000	\$293,000	\$825,000	\$480,000	\$2,485,000

Capital Improvement Plan: FY2025-2029

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 several 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 expectancy for each of these items is approximately 5-10 years. However, to make the most economical use of the vehicle, its life may be extended, depending on its annual repair and maintenance costs. Vehicles and heavy equipment included in this program are funded by the General Fund and cost more than **\$50,000**.

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.

Description	Truck #	Year	Replacement Yr.	Mileage (hours) at 6/24	Estimated Replacement Cost
Caterpillar Tandem Dump Truck	545	2016	2027	79,200	\$220,000
International 16 Foot Flatbed Dump Truck Double Cab	569	2018	2028	24,750	\$120,000
International 16 Foot Flatbed Dump Truck Double Cab	551	2019	2030	20,000	
Caterpillar 279 Compact Tract Loader	ST-88	2019	2031	470 hrs	
Caterpillar Excavator	534	2023	2033	280 hrs	
Massey Ferguson MF5711, Tractor & Land Pride Bushhog	ST-32	2021	2033	418 hrs	
Caterpillar 4x4 Backhoe	527	2023	2034	825 hrs	
Hamm HD-Roller	ST-73	2024	2035	7 hrs	
Volvo Loader	577	2024	2037	2 hrs	
				Total	\$340,000

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

	FY2025	FY2026	FY2027	FY2028	FY2029
Est. Balance, beginning of year	\$463,427	\$663,427	\$863,427	\$843,427	\$923,427
Deposits	200,000	200,000	200,000	200,000	100,000
Est. Available Balance	663,427	863,427	1,063,427	1,043,427	1,023,427
Caterpillar Tandem Dump Truck			220,000		
Intl 16 Ft. Flatbed Dump Truck Double Cab				120,000	
Est. Balance, end of year	\$ 663,427	\$ 863,427	\$ 843,427	\$ 923,427	\$ 1,023,427

Capital Improvement Plan: FY2025-2029

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: The City provides funds annually to construct new sidewalks for the City's Safety Sidewalk Master Plan as well as 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.

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Street Maintenance (LOGT)	\$530,000	\$530,000	\$530,000	\$530,000	\$530,000	\$2,650,000
(Non-Capital) (BJB)	\$750,000	\$750,000	\$750,000	\$750,000	\$750,000	\$3,750,000
Sidewalk Maint. (LOGT)	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
(Non-Capital)						
New Sidewalks (BJB)	\$70,000	\$70,000	\$70,000	\$70,000	\$70,000	\$350,000
(Capital)						
Total	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$1,600,000	\$8,000,000

Capital Improvement Plan: FY2025-2029

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 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.

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Construction/Utility Coordination (BJB)	\$50,000	\$50,000	\$250,000			\$350,000
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	\$50,000	\$240,000	\$1,870,000			\$2,160,000

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

Capital Improvement Plan: FY2025-2029

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 are 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 that were 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 nutrient load upon the environment. This is an ongoing, multi-year program.

Capital Improvement Plan: FY2025-2029

Project	Project Area			
	Est. Length	ALONG	FROM	TO
Water Main Improvement 8" Cast Iron Design (2024) & Const. (2025)	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 Improvement 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: FY2025-2029

Project (Fund Source)	Phase	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Water Main Improvement (W/S)	Design Construct	\$2,250,000					\$2,250,000
Water and Sewer Main Improvement (W/S)	Design Construct	\$600,000					\$600,000
Sewer Repair/Replacement (W/S)	Design Construct	\$50,000	\$250,000				\$300,000
Sewer Reversals Project Phase 1 (W/S)	Design Construct		\$350,000	\$3,000,000			\$3,350,000
Sewer Reversals Project Phase 2 (W/S)	Design Construct			\$350,000	\$3,000,000		\$3,350,000
Water Main Connections (W/S)	Design Construct				\$100,000	\$1,000,000	\$1,100,000
	Total	\$2,900,000	\$600,000	\$3,350,000	\$3,100,000	\$1,000,000	\$10,950,000

NON-CAPITAL	FY2025	FY2026	FY2027	FY2028	FY2029	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	\$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: FY2025-2029

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. This is re-budgeted project from a prior year's CIP.

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 Sources	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Water Sewer Fund	\$1,750,000					\$1,750,000
Stormwater Fund	\$750,000					\$750,000
General Cap Projects Fund	\$1,000,000					\$1,000,000
Total	\$3,500,000					\$3,500,000

Capital Improvement Plan: FY2025-2029

Project Title: Relocate / Rebuild Sanitary Sewage Lift Stations #7 & #8 in order to demolish existing Lift Stations #7 and #20

Department/Division: Public Works / Capital Projects

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

Project Description and Reason Necessary:

Existing Lift Stations #7, #8 and #20 are in the 5-year window for rehabilitation. Staff determined that a viable alternative is to invest the rehabilitation funding into abandoning the existing LS#7, constructing a new LS#7, abandoning the existing LS#20, and rehabbing the existing LS#8. The locations of these lift station sites are:

<u>Lift Station Sites</u>	<u>General Location</u>
Existing LS #7 (to be abandoned)	N. 18 th Ave. and 3 rd St.
Existing LS #8 (to be rehabilitated)	N. 18 th Ave. at San Pablo Elementary School
Existing LS #20 (to be abandoned)	N. 15 th Ave. and 4 th St.
New LS #7 at Vacant BES Site (to be constructed)	N. 18 th Ave. and 4 th St.

Abandoning the existing LS#7, constructing a new LS#7, abandoning the existing LS#20, and rehabbing the existing LS#8 will result in more cost effective long-term maintenance and continuing service during power outages. Currently, it is planned to construct the project in 2 phases. Phase A consists of building a new LS #7 and demolishing the old LS#7 and old LS#20.

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

Funding Source: Water & Sewer Fund

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
LS #8						
Design						
Construct	\$1,500,000					\$1,500,000
Total	\$1,500,000					\$1,500,000

Capital Improvement Plan: FY2025-2029

Project Title: Sanitary Sewer Lift Stations Rehabilitation Program

Department/Division: Public Works / Water Reclamation Facility

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, electrical, controls and communications, fencing, lighting, safety improvements and surface improvements at the lift stations are to be replaced or maintained as necessary.

LS #25: (FY2024-25) This is a duplex submersible station located at 1781 The Greens Way. This project includes 6" forced main replacement from LS-21 to the discharge.

LS #13: (FY2025-26) This is a duplex submersible station located at 49 Fairway Lane. This project includes manifolding LS-13 with LS-16 forced main (downstream of LS-16).

LS #35: (FY2026-27) This is a duplex submersible station located at Jardin de Mer. This includes new discharge piping.

LS #9: (FY2027-28) This is a submersible station located at 1850 Tanglewood Road. This project includes installing 10" PVC forced main from LS-9 to Palm Circle to replace 8"/10" DIP forced main.

LS #18: (FY2028-29) This is a submersible pump station located at 901 North 22nd Street. This project includes new discharge piping.

LS #24: (FY2029-30) This is a submersible pump station located at 3750 3rd Street South. This project includes new discharge piping.

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

FUTURE LIFT STATION PROJECTS:

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.

LS#21: located at 4235 Marsh Landing Dr.

Capital Improvement Plan: FY2025-2029

Funding Source: Water & Sewer Fund

Project (Funding Source)		FY2025	FY2026	FY2027	FY2028	FY2029	Total
LS #25 (W/S)	<i>Design Construct</i>	\$622,000					\$622,000
LS #13 (W/S)	<i>Design Construct</i>	\$50,000	\$607,000				\$657,000
LS #35 (W/S)	<i>Design Construct</i>		\$50,000	\$214,000			\$264,000
LS #9 (W/S)	<i>Design Construct</i>			\$250,000	\$1,065,000		\$1,315,000
LS #18 (W/S)	<i>Design Construct</i>				\$50,000	\$371,000	\$421,000
LS #24 (W/S)	<i>Design Construct</i>					\$50,000	\$50,000
	Total	\$672,000	\$657,000	\$464,000	\$1,115,000	\$421,000	\$3,329,000

Capital Improvement Plan: FY2025-2029

Project Title: Wastewater Effluent Elimination Compliance Project (SB64 Solution)

Department/Division: Public Works / Wastewater and Reuse Water

Strategic Plan Priorities, Goals and Objectives: Promote environmental sustainability by eliminating or diverting surface water discharge from the Water Reclamation Facility. (P4.G2.O2.)

Project Description and Reason Necessary:

The Florida Legislature adopted Senate Bill 64, requiring all municipalities to establish a plan to eliminate or divert surface water discharges by December 31, 2031.

Golf Club Pond and Irrigation Improvements: (FY2025) This project is designed to connect various ponds located at the Golf Club to increase capacity and improve storage of reuse irrigation water for consumption at the Golf Club and other City right-of-ways and parks areas. This project also replaces and enhances the irrigation at the Golf Club to ensure the highest performing system for reuse irrigation. (2023 EEOC is \$519,835 + \$2,229,783). See funding notes below.

WRF Filtration Improvements: (FY2025) This project improves the reliability and sustainability of the production of reuse water for municipal consumption at the Golf Club and other City areas. (2023 EEOC is \$2,886,500). The City has received grant funding in the amount of \$1,750,000 from the FDEP Water Quality grant program.

Reuse Storage Tank at WRF: (FY2026) This 1.5MG tank increases the amount of reuse storage available to supplement the pond storage located at the Golf Club. (2023 EEOC is \$1,500,000).

Off-Spec Storage Tank at WRF: (FY2026) This 1.5MG tank project adds an additional tank for use by WRF to control off-spec water to allow further processing to ensure advanced water treatment levels are maintained and provide reliability in plant operations. (2023 EEOC is \$1,500,000).

Offsite Irrigation Expansion: (FY2028) This project expands the original reuse system to expand the availability of municipal irrigation to additional parks and other properties. (2023 EEOC is \$3,200,000).

Funding Source: Water & Sewer Fund

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Effluent Elimination Engineering and Small Project Construction	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000	\$1,250,000
Golf Club Pond Improvements	\$550,000					\$550,000
Golf Club Irrigation Improvements	\$2,250,000					\$2,250,000
WRF Filtration Improvements	\$3,000,000					\$3,000,000
Reuse Storage Tank at WRF		\$1,500,000				\$1,500,000
Off-Spec Storage Tank at WRF		\$1,500,000				\$1,500,000
Offsite Irrigation Expansion				\$3,250,000		\$3,250,000
Total	\$6,050,000	\$3,250,000	\$250,000	\$3,500,000	\$250,000	\$13,300,000

The City has applied for grant funding in the amount of \$500,000 from the Legislative Appropriations for FY2024-25. The City has also requested matching grant funding from SJRWMD in the amount of \$1,114,896.

Capital Improvement Plan: FY2025-2029

Project Title: Water Reclamation Facility Improvements Program

Department/Division: Public Works / Water Reclamation Facility (WRF)

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:

Influent Grit System: (FY2025-26) The Water Reclamation Facility (WRF) 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 fine mineral particles as well as fibers from influent 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 Sequential Batch Reactor (SBR) operations. This program would begin replacing the 3 blowers to assure extended reliability as these blowers approach end of useable life cycles.

Portable 4"/6" Pumps: (FY2026 & FY2028) WRF 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.

WRF 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.

WRF Underground Valve Replacements: (FY2028) This project would allow for the replacement of multiple valves around the Water Reclamation Facility. Many of these valves are original, inoperable, or difficult to operate.

WRF Plant Security Improvements: (FY2029) The fencing and gates around the Water Reclamation Facility warrants replacement for security improvements. Improvements may include security lighting, and structural improvements for safety.

Capital Improvement Plan: FY2025-2029

Funding Source: Water & Sewer Fund

Project	Phase	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Influent Grit System	Design Construct	\$100,000	\$2,500,000				\$2,600,000
Generator Replacement (LS #6 & Lake Mildred Stormwater)			\$245,000				\$245,000
Air Blower Replacement				\$150,000			\$150,000
Portable 4"/6" Pump for LS/Plant			\$65,000		\$75,000		\$140,000
WRF Plant Storage Building					\$50,000		\$50,000
WRF UG Valve Replacement					\$50,000		\$50,000
WRF Plant Security Improvements						\$90,000	\$90,000
	Total	\$100,000	\$2,810,000	\$150,000	\$175,000	\$90,000	\$3,325,000

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

Capital Improvement Plan: FY2025-2029

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: (FY2025) 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.

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 of preservation.

Well #16 Replacement: (FY2025) Well #11 was due to be replaced by well #16 in a project in FY2020. The bids received did not meet requirements. We have re-engineered this well, including location and requirements and expect it to be completed in FY2025.

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.

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.

Telemetry and Electrical Upgrade: (FY2025-29) The Data Flow (SCADA) upgrades are required to upgrade electronic components and telemetry for sustainability and resiliency.

Capital Improvement Plan: FY2025-2029

Water Treatment Plant #1 Generator Replacement: (FY2029) The original generator, transfer switch, and electrical panel are at end of life and replacement parts are becoming hard to find. This is updating the system at this location and including a tank replacement at WTP #2 as well.

Funding Source: Water & Sewer Fund

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Water Quality Analysis/Chemical Study	\$60,000					\$60,000
Electrical Control Panel Replacements	\$75,000					\$75,000
PLC Conversions	\$130,000					\$130,000
South Tower Drain Piping Bypass Valve Replacement	\$30,000					\$30,000
Water Tower Inner Renovation (North & South)	\$120,000		\$120,000			\$240,000
Well # 16 Replacement	\$2,000,000					\$2,000,000
WTP #1 Ground Storage Tank Renovations		\$180,000				\$180,000
Vertical Service Pumps and VFD Conversion				\$50,000	\$650,000	\$700,000
Telemetry & Electrical Upgrades	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
WTP #1 Generator Replacement					\$375,000	\$375,000
Total	\$2,465,000	\$230,000	\$170,000	\$100,000	\$1,075,000	\$4,040,000

Capital Improvement Plan: FY2025-2029

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 expected to be deferred or delayed due to funding constraints.

Stormwater Improvements at Various Locations:

Dune Walkovers: (FY2025-26) There are forty-nine (49) dune walkovers within the City. There are twenty-one (21) dune walkovers outside the Downtown CRA District which will be done in FY2025 while the ones inside the Downtown CRA District will be done in FY2026. The City's design standard is to replace them with composite decking material to minimize maintenance and prolong its life.

Beach Outfalls: (FY2026) 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.

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 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.

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

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.

Capital Improvement Plan: FY2025-2029

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

Palm Tree Rd. Stormwater Improvements: (FY2026-27) This project was identified in the stormwater master plan. This 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. This may include existing collection system improvements and upgrades and outfall ditch improvements.

Fountain View Lake Lagoon Area Improvements: (FY2028-29) The stormwater master plan identified several drainage improvement projects. This is a project identified in the Stormwater Master Plan, which includes new pond control structures, new collection system and existing collection system improvements and upgrades.

Stormwater Generator Replacement: (FY2029) The stormwater station at 11th Avenue North and 13th Street North (North Water Tower) has reached the end of its life and requires replacement. This will be replaced with a stand-alone fuel tank and raised platform.

Funding Sources: Stormwater Fund, General Capital Projects Fund

Project	Phase	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Non-ADA Dune Walkovers (Qty 21) – General Capital Projects Fund		\$1,650,000					\$1,650,000
Beach Outfalls (QTY 14)			\$1,000,000				\$1,000,000
Stormwater Security & Lighting Improvements		\$200,000					\$200,000
Stormwater Station Upgrades and Replacement		\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$250,000
Telemetry & Electrical Upgrades		\$50,000	\$50,000	\$50,000	\$50,000		\$200,000
Stormwater Small Projects	Design	\$50,000	\$50,000				\$1,600,000
	Construct	\$500,000	\$500,000	\$500,000			
ICW Outfalls (Beach to Seagate)	Design	\$100,000					\$600,000
	Construct		\$500,000				
Palm Tree Rd.	Design		\$250,000				\$6,250,000
	Construct			\$6,000,000			
Fountain View Lake Lagoon Area Improvements	Design			\$250,000			\$2,350,000
	Construct				\$2,100,000		
Stormwater Generator Replacement at 11 th Avenue North						\$250,000	\$250,000
Total		\$2,600,000	\$2,400,000	\$6,850,000	\$2,200,000	\$300,000	\$14,350,000

Capital Improvement Plan: FY2025-2029

PROJECT (NON-CAPITAL)	FY2025	FY2026	FY2027	FY2028	FY2029	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: FY2025-2029

Project Title: Public Works Replacement Storage Structure

Department/Division: Public Works / Multiple Divisions

Primary City Priorities, Goals and Initiatives: Promote asset management and preventive maintenance principles for major City infrastructure (P4.G1.O2)

Project Description and Reason Necessary:

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

This project would erect a new structure to replace the lost structure and allow protection from the elements on equipment vital to the operations of the Public Works Department. This is re-budgeted project from a prior year's CIP.

Funding Sources: Water and Sewer Fund, General Fund

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Public Works Replacement Storage Structure (W/S)	\$300,000					\$400,000
(GF)	\$100,000					
Total	\$400,000					\$400,000

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

Capital Improvement Plan: FY2025-2029

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:

The 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 to coordinate this as part of the ERP process and help determine implementation plans if needed. This is re-budgeted project from a prior year's CIP.

Funding Sources: Water and Sewer Fund

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	Total
Asset Management Project	\$300,000					\$300,000

This software application may also have the ability to be utilized in additional departments within the City.

Capital Improvement Plan: FY2025-2029

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. This is re-budgeted project from a prior year's CIP.

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

Cost Item	FY2025	FY2026	FY2027	FY2028	FY2029	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 Sources	FY2025	FY2026	FY2027	FY2028	FY2029	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.

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

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

Glossary and list of acronyms

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 \$5,000 or more that are used in operations and that have initial useful lives extending beyond a single reporting period.

Capital Expenditure/Capital Outlay – an expenditure for the acquisition of, or addition to a capital (fixed) asset. Items acquired for less than \$5,000 are not considered to be capital expenditures.

Glossary and list of acronyms

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

COAST – Customer Online Application Services Tool

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.

CRS – Community Rating System

CRT – Community Response Team

CUP – Consumptive Use Permit

DARE – Drug Abuse Resistance Education

Debt – funds owed as a result of borrowing.

Glossary and list of acronyms

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

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

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

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

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

EAR – Evaluation and Appraisal Report

EMS – Emergency Medical Services

EMT – Emergency Medical Technician

EPA – Environmental Protection Agency

EVOC – Emergency Vehicle Operators Course

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

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

ESCO – Electric Service Corporation

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

FACE – Florida Association of Code Enforcement

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 \$5,000 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.

FMPA – Florida Municipal Power Agency

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

LDC – Land Development Code

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

LMS – Local Mitigation Strategy

LOGT – Local Option Gas Tax

LS – Lift Station

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

NIST – National Institute of Standards and Technology

NFPA – National Fire Prevention Association

NFTPO – North Florida Transportation Planning Organization

Glossary and list of acronyms

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

NPDES – National Pollutant Discharge Elimination System

O&M Facility – Operations and Maintenance Facility.

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

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

PFAS – Per and Polyfluoroalkyl Substances – a group of synthetic Organofluorine chemical compounds (man-made chemicals) that are used in many products and industrial applications, including Fire foam, Nylon, and Teflon.

PCI – Pavement Condition Index

PGO – Priorities, Goals, Objectives

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.

PSCO – Public Safety Communications Officers

PUD – Planned Unit Development

PW – Public Works

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

Glossary and list of acronyms

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.

RTU – Remote Terminal Units

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.

SAIDI – System Average Interruption Duration Index

SAN – Storage Area Network

SB – Senate Bill

SCADA – Supervisory Control and Data Acquisition

SERC – Southeastern Electric Reliability Council

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

SLEP – Service Life Extension Program

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

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

STAG – State and Tribal Assistance Grant

SWAT – Special Weapons and Tactics

TAC – Technical Advisory Committee

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.

Glossary and list of acronyms

TCEA – Transportation Concurrency Exception Area

TECO – Tampa Electric Company

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

TIF – Tax Increment Fund(s)

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

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

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

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

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

VECHS – Volunteer Employee Criminal History System

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

WQBEL – Water Quality Based Effluent Limit

WRF – Water Reclamation Facility (previously known as Pollution Control Plant)

