



# **City of Atlantic Beach**

## **CITY OF ATLANTIC BEACH FY2023 BUDGET**



**Adopted Version - 9/26/2022**



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# INTRODUCTION

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## Budget Message

Shane Corbin

To: Mayor and City Commissioners

From: Shane Corbin, City Manager

Date: September 26, 2022

Subject: FY2023 Budget

I am pleased to present the adopted budget for the fiscal year ending September 30, 2023 (FY2023). The new format of the budget will make it easier to navigate through the budget, and the online version is more interactive. This budget has been prepared using a millage rate of \$3.1035 per \$1,000 of assessed taxable value, which was established during the first public hearing on the proposed budget held on September 12<sup>th</sup>, 2022. This millage rate is 3.8% lower than the current year. Highlights of the proposed FY2023 budget are as follows:

- The City's total adopted budget is \$56,733,078. The budget is \$3,308,822 or 5.5% lower than the current year.
- The General Fund's budget is \$18,247,437. Revenues increased by 5.0% over the current year, while expenditures increased 5%. Property taxes represent 40.1% of the General Fund revenues. The Public Safety function, which includes Police and Fire, is 45.7% of the expenditure.
- A homeowner in Atlantic Beach with a home value of the median \$397,200 with a homestead exemption of \$50,000 will pay approximately \$5,848 in property taxes. The portion for Atlantic Beach is approximately \$1,078 or 18.4%.
- The total assessed value of property in Atlantic Beach increased by \$262,229,187 or 12.4% over last year. This includes \$18,667,683 in new construction.
- For the second year in a row, this budget does not appropriate any funds from the General Fund fund balance (the City's Reserves). The City's Fund Balance policy states that the Fund Balance will have at least 25% of budgeted expenditures but no more than 50% of budgeted expenditures. The General Fund fund balance at the end of Fiscal Year 2023 is projected to be 46.7% of budgeted expenditures.

### Capital Outlay

There remains a substantial investment in water, sewer, and storm water infrastructure which is necessary in order to maintain as well as increase our capacity to provide drinking water and sanitary sewer, as well as mitigate flooding issues. The City has received funding from the American Rescue Plan Act, which will be a funding source for most of the projects.

A large portion of the infrastructure projects in FY2023's budget were in the current year's budget. The city ran into challenges completing and, in many instances, starting the slated projects. This is due to the supply line shortage and storage in contractors willing and able to work on the project. The table below shows the dollar amounts and percentage of carried over projects by fund compared to the total capital outlay for that fund.

Fund	Total Capital	Carryover Projects	% Carried Over	New Projects	% New
Better Jax Fund	\$ 713,000	\$ 480,000	67.32%	\$ 233,000	32.68%
Capital Projects	6,132,390	4,397,390	71.71%	1,735,000	28.29%
Water	3,447,000	2,692,000	78.10%	755,000	21.90%
Sewer	1,816,797	1,431,797	78.81%	385,000	21.19%
Stormwater	3,080,938	2,485,938	80.69%	595,000	19.31%



Other capital outlays such as equipment and vehicles did not have an increase over the current year.

### **Personnel**

The FY2023 budget includes a 5% increase in wages for all employees except police officers. They have requested a 7% pay increase in order to remain competitive with surrounding agencies. Atlantic Beach, like other agencies, is finding it challenging to recruit and retain officers. The requested increase has been included in the proposed budget. Additionally, the Emergency Communications Operators (ECO) and Emergency Communications Supervisor (ECS) have requested a 23% increase due to the difficulty of recruiting and retaining ECOs and ECS as City of Atlantic Beach is not competitive with the Jacksonville Sheriff's Office's ECO pay.

Other personnel changes include:

- Two additional police officers to aid in agency coverage with the required training and other absences.
- Additional part time Recreation Associate

## History of City

Atlantic Beach was a small seaside community around 1900 when Henry Flagler, builder of the Florida East Coast Railway, built the Mayport branch of the railway and erected a station just north of the former Atlantic Beach City Hall (Now Adele Grage Cultural Center).

### Entrance to Town Center



(<http://www.coab.us/16/History>)

The Continental Hotel, with approximately 300 rooms, was built soon thereafter on a tract of land lying between the depot and the beach. The land surrounding the hotel was subdivided and sold for summer homes. Promotional activities to attract tourists included auto races on the beach and air shows and the area experienced considerable growth.

In 1913, the railroad sold most of the land to the Atlantic Beach Corporation, headed by Ernest R. Beckett, which began paving streets, installing lights and water and sewer lines. However, during World War I, people were afraid to come to the coast and the Atlantic Beach Corporation went into bankruptcy. After the war, land began to sell again and the settlement began to grow. The Town of Atlantic Beach was incorporated in 1926 and the Governor appointed Harcourt Bull, Sr., as the first Mayor.

A tract of land was purchased from the railroad and was developed as the Town Park and became the site of the first Town Hall. The building burned down in 1931 and a new Town Hall was built in 1932 at 716 Ocean Boulevard. The first Charter was adopted in 1929, and in addition to the Charter officials, the town had one additional employee. The town continued to grow and by 1940 there were 38 employees and a taxable value, after the homestead exemptions of \$1 million dollars. A new Charter was adopted in 1957 making Atlantic Beach a city.

With the opening of the Mayport Naval Station in the 1940's and the construction of the Matthews Bridge in the mid 1950's, the area became ready for development. Atlantic Beach was getting its water from a private water plant under lease, which was inadequate for both domestic and fire use. With an annual budget of approximately \$100,000, funds were not available for major capital improvements.

The citizens of Atlantic Beach approved the issuance of water revenue bonds and a two million gallon per day water plant was constructed. In 1957 and 1958 the Atlantic Beach water system received the Florida State Board of Health Merit Award for the best operated primary water treatment plant for cities under 10,000 population in the state. During that time, the city embarked on "Operation Bootstrap," and within the next few years, with additional funds from a general obligation bond, the city constructed a sewer plant with the necessary lift stations and outfall lines, built a fire station, purchased 750 gallon per minute custom pumper and added three paid firemen to staff the station twenty-four hours a day. An air conditioned jail and police station with a radio system was constructed, the city purchased two new compaction garbage trucks and provided daily garbage collection, acquired a new city yard and constructed a storeroom and garage, paved streets and installed street lights.

### Adele Grage Cultural Center



The city boundaries were extended in 1987 by annexation of the Seminole Beach area to the north and again in 1996 by extending the westerly boundary to the Intracoastal Waterway. The city is approximately three square miles in area and has almost two miles of ocean beach.

The old fire station has been replaced by a public safety building located at 850 Seminole Road. The city maintains its own Police Department, and fire and emergency services are now provided by the City of Jacksonville from the 850 Seminole Road location.

In 1991, the city administrative offices moved to a new city hall located at 800 Seminole Road. Soon after this, the old city hall was turned into a community center and named the Adele Grage Community Center in honor of longtime City Clerk, Adele Grage, and came under the jurisdiction of the Parks and Recreation Department. Various community groups and organizations used the building for meetings and social activities. In 1993, the City Commission authorized the Atlantic Beach Experimental Theater (ABET) to use the former commission chambers and adjoining offices for a community theater. In 2002 a major renovation was completed and community rooms, a resource center, gallery, verandas and new restrooms were added. The building was renamed the Adele Grage Cultural Center and fulfilled the need for a facility capable of meeting the cultural and community needs of a growing and culturally enlightened population. Fundraisers were held and public and private donations paid for much of the renovation. In 2001, members of Beaches Habitat for Humanity constructed Jordan Park Community Center located at 1671 Francis Avenue with city-supplied building materials in exchange for permanent office space in the building.

Much of the development in the city has been residential, with single-family homes accounting for most of the developed land areas. The city is nearing build-out with less than 10% of the incorporated land area being undeveloped.

### **Atlantic Beach Shoreline**



The city has a commission-manager form of government with an appointed manager who reports to the four commissioners and a mayor/commissioner. William S. Howell served twenty-seven years as mayor and holds the longest tenure, a record, which may remain unbroken since, in 1991, the city commission established term limits for elected officials.

Recent city commissions have recognized the need to acquire land to be developed for recreational purposes while a few large tracts of land were still available. In 1994, the city acquired approximately eight acres on the Intracoastal Waterway and with the use of grant funds, developed Tideviews Preserve as a passive park with trails, a boardwalk for viewing wildlife, canoe launch and picnic areas. In 1998, the City of Atlantic Beach, in a joint venture with the City of Jacksonville, acquired a twenty-seven acre island now known as Dutton Island Preserve. The City of Atlantic Beach's portion of the purchase price was paid from Florida Barge Canal funds and no Atlantic Beach tax money was used for the purchase. The island is experiencing on-going development as a nature park to include trails, a floating dock for launching kayaks and canoes, a fishing pier, camping sites and pavilions. Residents may now enjoy more than sixty-five acres of parkland.

Today, Atlantic Beach is a mostly residential community whose approximately 14,000 citizens enjoy an enviable quality of life.



# Population Overview



TOTAL POPULATION

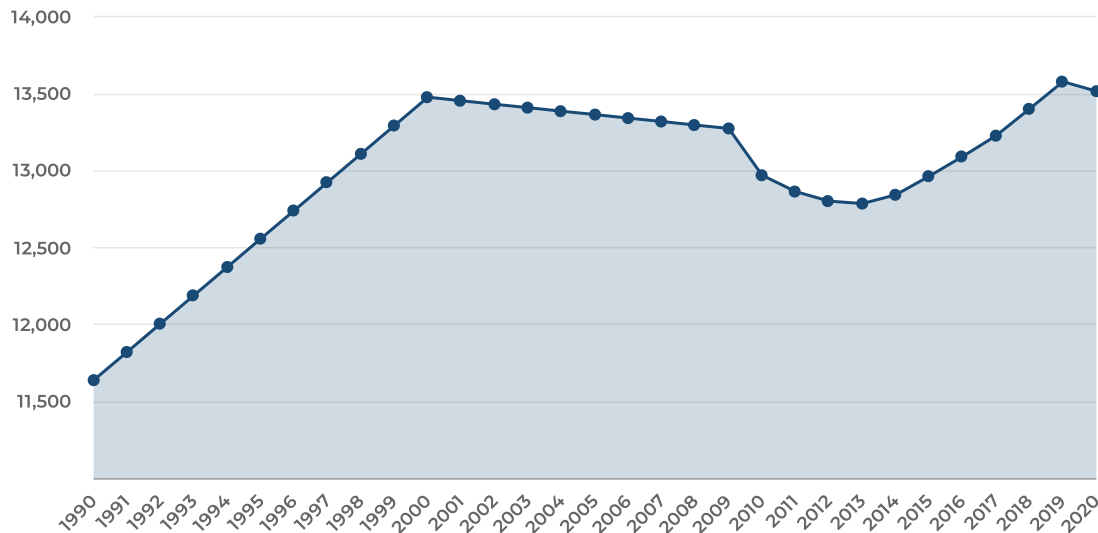
**13,513**

▼ **.5%**  
vs. 2019

GROWTH RANK

**239** out of **413**

Municipalities in Florida



\* Data Source: U.S. Census Bureau American Community Survey 5-year Data and the 2020, 2010, 2000, and 1990 Decennial Censuses



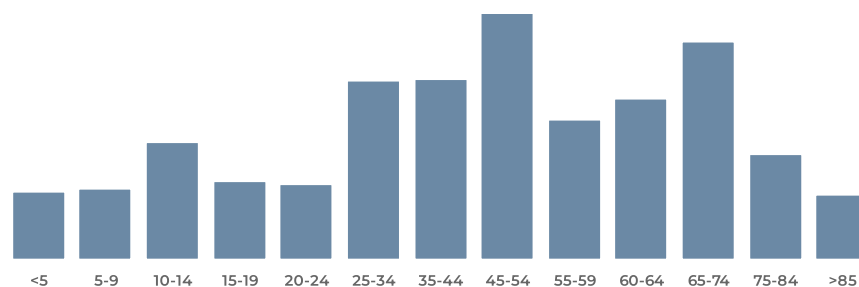
DAYTIME POPULATION

**11,314**

Daytime population represents the effect of persons coming into or leaving a community for work, entertainment, shopping, etc. during the typical workday. An increased daytime population puts greater demand on host community services which directly impacts operational costs.

\* Data Source: American Community Survey 5-year estimates

## POPULATION BY AGE GROUP



Aging affects the needs and lifestyle choices of residents. Municipalities must adjust and plan services accordingly.

\* Data Source: American Community Survey 5-year estimates

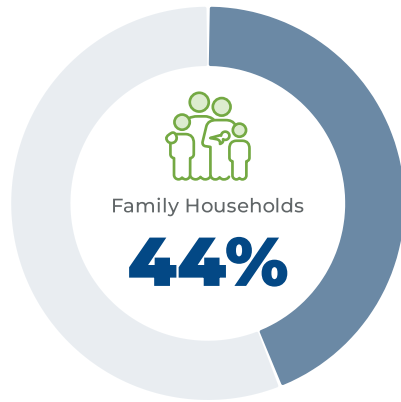


## Household Analysis

TOTAL HOUSEHOLDS

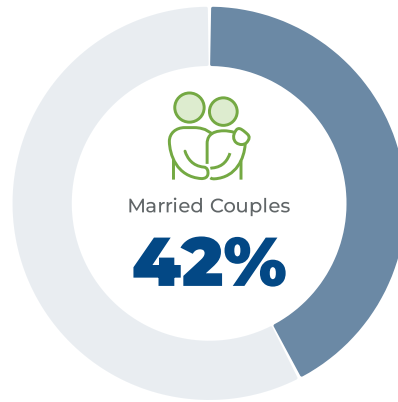
**6,110**

Municipalities must consider the dynamics of household types to plan for and provide services effectively. Household type also has a general correlation to income levels which affect the municipal tax base.



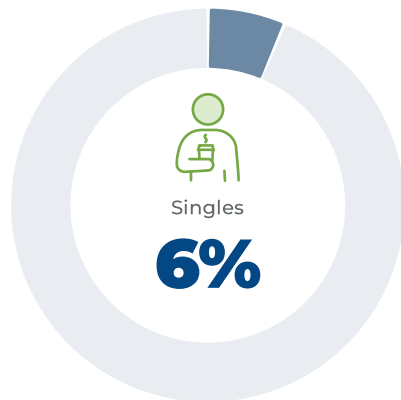
▼ **6%**

lower than state average



▼ **9%**

lower than state average



▲ **13%**

higher than state average



▲ **28%**

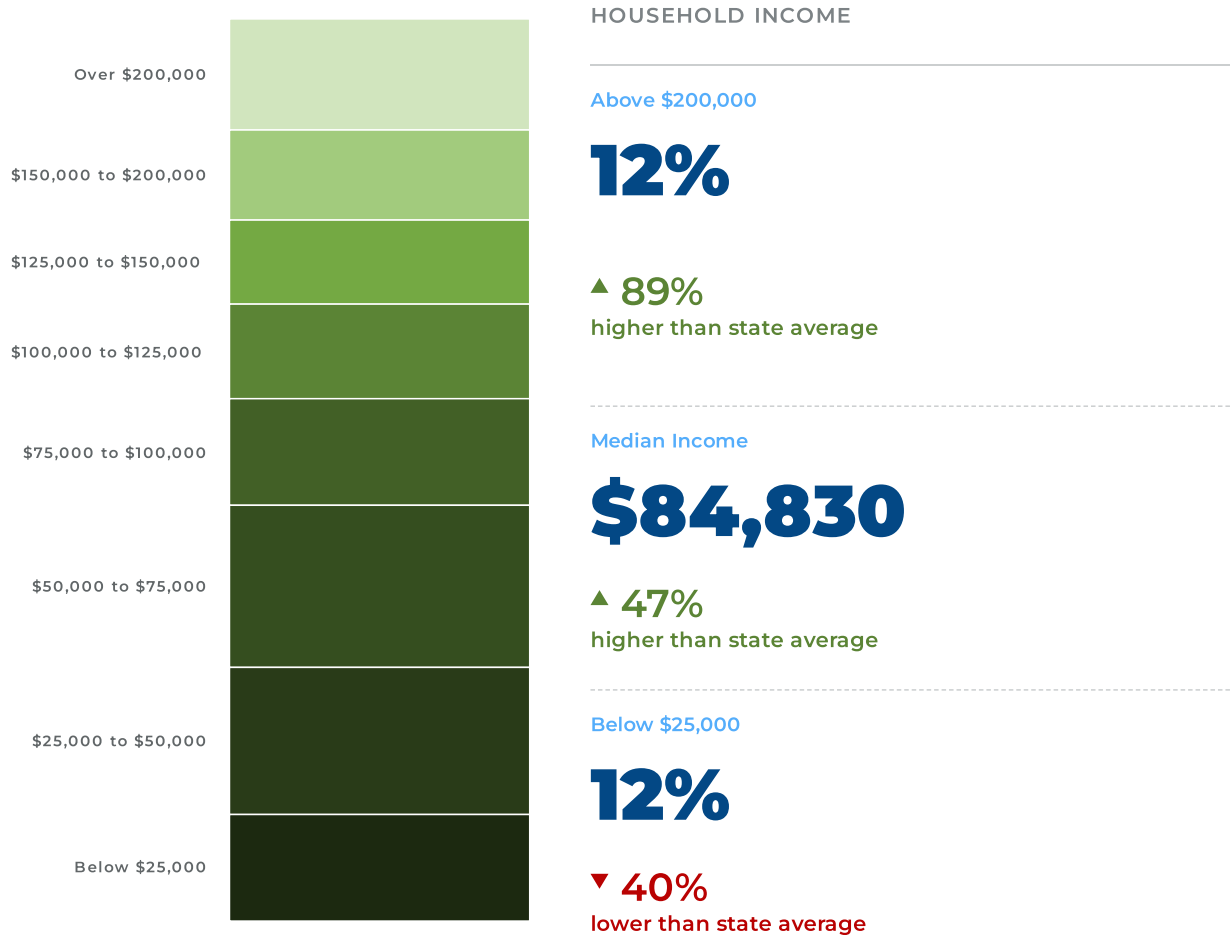
higher than state average

*\* Data Source: American Community Survey 5-year estimates*



## Economic Analysis

Household income is a key data point in evaluating a community's wealth and spending power. Pay levels and earnings typically vary by geographic regions and should be looked at in context of the overall cost of living.



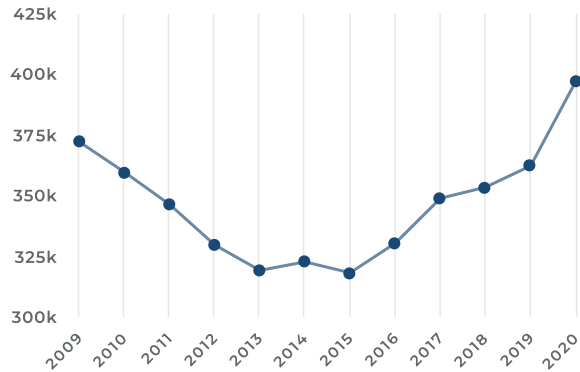
*\* Data Source: American Community Survey 5-year estimates*



# Housing Overview



2020 MEDIAN HOME VALUE  
**\$397,200**



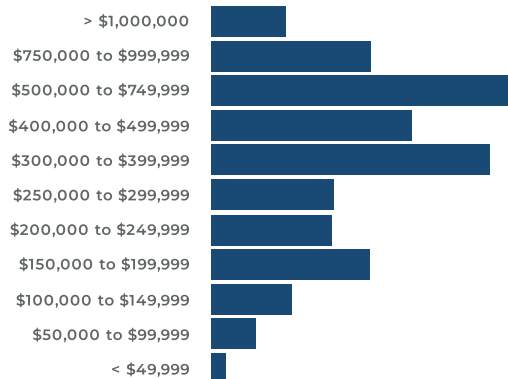
*\* Data Source: 2020 US Census Bureau  
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

## HOME OWNERS VS RENTERS

Atlantic Beach State Avg.



## HOME VALUE DISTRIBUTION

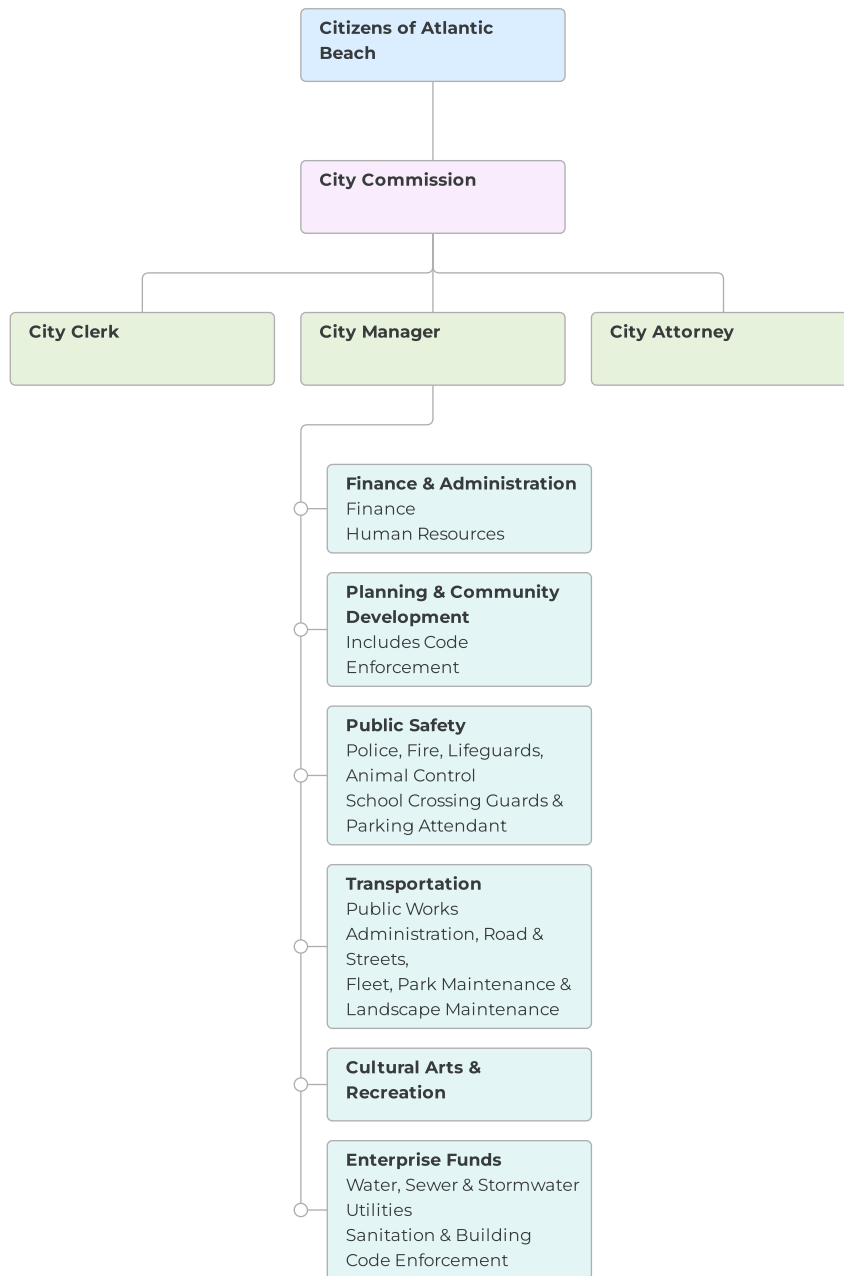


*\* Data Source: 2020 US Census Bureau  
(<http://www.census.gov/data/developers/data-sets.html>), American Community Survey. Home value data includes all types of owner-occupied housing.*

*\* Data Source: Atlantic Beach, FL 2020*



# Organization Chart



## Fund Structure

The basic building block of governmental finance is the "fund". Generally accepted accounting principles (GAAP) provide the following definition of a fund:

A **fund** is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All the funds of the City can be divided into three categories: governmental funds, proprietary funds and fiduciary funds. Operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures or expenses as appropriate. City 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. Governmental Accounting Standards state that an entity should establish only the minimum number of funds consistent with legal and operating requirements. This is because the use of unnecessary funds for financial reporting purposes can result in inflexibility, undue complexity and inefficient financial administration. Any budgeted fund that represents more than 10% of the total appropriated revenues or expenditures is considered a major fund. The City's fund structure for budgetary purposes is the same for its audited financial statements. All the City's governmental and proprietary funds' budgets are appropriated and legally adopted by Ordinance of the City Commission. The fiduciary funds are excluded as the City does not control the resources that are managed in a trustee or fiduciary capacity. The breakdown of the City's fund structure is as follows:

### **Governmental Fund Types**

The City reports the following major governmental funds:

**General Fund** - This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The City also reports numerous non-major governmental funds. They are as follows:

- Tree Replacement Fund - This fund is used to provide funding to ensure compliance with Chapter 23 of the Code of Ordinances governing protected tree and landscaping requirements.
- Local Option Gas Tax Fund - This fund is used to account for the City's share of the County Gas Tax Revenues to be used in support of capital outlay and maintenance for local roads and drainage systems.
- Convention Development Tax Fund - This fund is to account for the levy of the local tourist development tax revenue received.
- Half-Cent Sales Tax (Better Jax) Fund - This fund provides for the collection and spending of the additional half-cent sales tax.
- Parking Facilities - This fund accounts for paid parking revenue received from the Atlantic Beach side of the Town Center.
- Law Enforcement Special Revenue Funds-Grants, Training, Forfeiture and Radio
- Debt Service - This fund accounts for debt service payments for the 2018 Revenue Bond.
- Capital Projects - This fund accounts for the acquisition or construction of various major projects.

### **Proprietary Fund Types**

The City reports the following proprietary funds:

**Water Utility Fund:** This fund is used for the activities of water operations, which includes user fees, operations and capital projects.



Sewer Utility Fund: This fund is used for the activities of wastewater operations, which include user fees, operations and capital projects.

Sanitation Fund: This fund is used to account for the fees charged and the costs associated with the collection and disposal of refuse.

Building Code Enforcement Fund: This fund is used to account for the fees charged for enforcing the Florida Building Code per section 553.80 F.S.

Stormwater Fund: This fund accounts for the construction and maintenance of the City's stormwater system.

### **Fiduciary Fund Types**

The City reports the following fiduciary funds:

General Employees' Pension Trust Fund - This fund accounts for the accumulation of resources and for contributions and benefits of the general employees of the City hired prior to September 1, 2008.

Police Officers' Pension Trust Fund - This fund accounts for the accumulation of resources and for contributions and benefits of the police officers of the City.

	General Fund	Special Revenue Funds	Debt Service Fund	Enterprise Funds
<b>Budgeted Funds Included:</b>	General Fund	CDBG Fund Tree Replacement Fund Pay for Parking Fund Convention Development Tax Fund Local Option Gas Tax Fund Better Jax 1/2 Cent Sales Tax Fund Police Special Revenue Funds Community Redevelopment Fund	Debt Service Fund	Water Fund Sewer Fund Sanitation Fund Building Code Enforcement Fund Stormwater Fund
<b>Purpose:</b>	Used to account for and report all financial resources not accounted for and reported in another fund. The local government can have only one General Fund.	Proceeds of specific revenue sources that are restricted by (creditors, grantors, contributors, laws or regulations) or committed (limitations imposed by the highest level of the government) to expenditure for specific purposes other than debt service or capital projects	Report financial resources that are restricted, committed, or assigned (intended) to expenditure for principal and interest. Debt service funds should be used to report resources if legally mandated.	Used to report any activity for which a fee is charged to external users for goods and services.

## Basis of Budgeting

The budget is adopted on a basis consistent with Generally Accepted Accounting Principles (GAAP) with the following exceptions:

- Advances from other funds are presented as revenues.
- Encumbrances, advances to other funds, and principal on long-term debt of proprietary funds are presented as expenditures or expenses.
- Depreciation and compensated absences are not budgeted in any funds.

The basis of accounting for governmental funds is modified accrual. Under the modified accrual basis, revenues are recognized when they become susceptible to accrual, i.e. measurable and available to finance the City's operations. Available refers to collective within the current period or soon enough thereafter to be used to pay liabilities of the current period. An example would be sales tax or state revenue sharing that is measurable but may not be received until after the end of the year.

Expenditures (decreases in net financial resources) are recognized in the accounting period in which the related fund liabilities are incurred, as long as they are measurable. An exception to this is long-term debt and the long-term portion of accumulated compensated absences which are recognized when due.

In applying the susceptible to accrual concept to intergovernmental revenues, the legal and contractual requirements of the numerous individual programs are used as a guide. There are, however, essentially two types of these revenues. In one, monies must be expensed on the specific purpose or project before any amounts are paid to the City; therefore, revenues are recognized based upon the expenditures recorded. In the other, monies are virtually unrestricted as to the purpose of the expenditure and are usually recovable only for failure to comply with prescribed compliance requirements. The resources are reflected as revenues at the time of receipt or earlier if susceptible to accrual.

The major utility taxes and franchise fees are recorded as revenues when earned. Licenses and permits, fines and forfeitures, charges for services, and other revenues (except investment earnings) are recorded as revenues when received in cash because they are generally not measurable until actually received. Property taxes are recorded as revenues in the fiscal year levied provided they are collected in the current period or within sixty days thereafter. Investment income is recorded as revenue when it is earned. Special assessments are recorded as revenues only to the extent that individual installments are considered available.

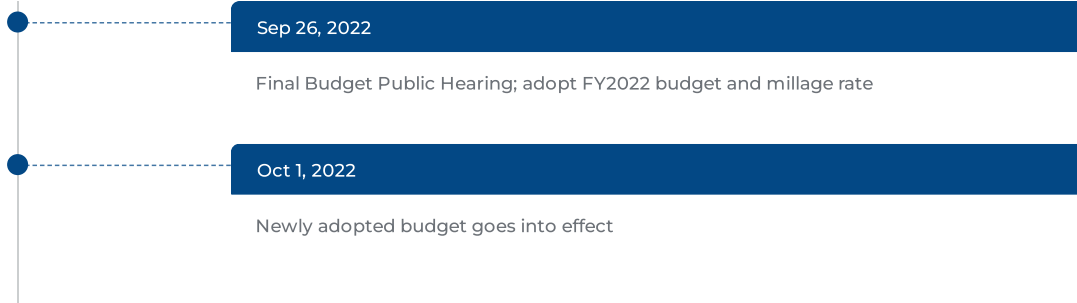
The accrual basis of accounting is utilized by proprietary and pension funds. Under the accrual basis, revenues are recognized in the accounting period in which they are earned, if objectively measurable, whether collected sooner or later. Expenses, not expenditures, are recognized when the benefits of cost incurred deemed to have been consumed or expired. Long-term liabilities are accounted for through those funds. Depreciation of fixed assets (including capital outlay equipment purchased in the operating budget) is recorded in the accounts of these funds as well as on a straight-line basis over their useful lives.



## Budget Timeline

The budget is dependent upon the ad valorem millage rate, which was primarily established in July and formally adopted in September. The budget is legally adopted via ordinance following two public hearings. The budgets for all appropriated funds are prepared using the same basis of accounting used in the City's audited financial statements; the General Fund, Special Revenue Funds, and Debt Service Fund are budgeted using a modified accrual basis of accounting; an accrual basis is used for Enterprise Funds.





## Financial Policies

The following policy statements are the basis of the daily operations of the City of Atlantic Beach. The financial policy statements establish the rules by which the budget is implemented and monitored.

### Balanced Budget

- The City of Atlantic Beach will maintain a balanced budget. A budget is balanced when the sum of estimated net revenues and appropriated fund balances are equal to appropriations.
- The City will strive to balance current expenditures with current revenues. However, it is recognized that this does not always occur. In these instances, the use of "Appropriated Fund Balance" is permitted. This is the process of bringing forward unspent dollars from previous fiscal years' budgets to the current fiscal year's budget.

### Budget

- Public Hearings are held to obtain citizen input and to comply with Florida Statute Chapter 200.65 known as TRIM (Truth In Millage).
- The budget is adopted by ordinance prior to October 1st of each fiscal year.
- The City Manager may at any time transfer any unencumbered appropriation balance, or portion thereof, between general classifications of expenditures within an office, department or agency. The City Commission may at any time transfer any unencumbered appropriation balance, or portion thereof, from one office, department or agency to another office, department or agency.

### Fund Balance

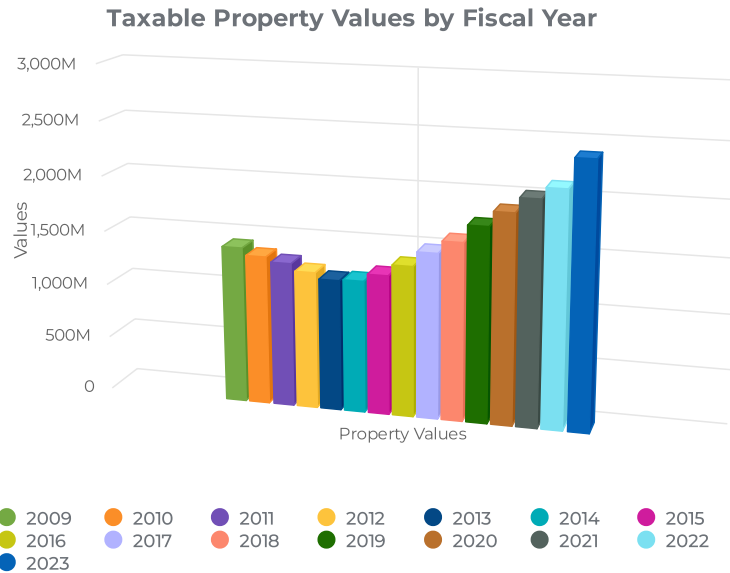
- The fund balance range for the General Fund shall not be less than 25% of budgeted operating expenditures and not more than 50% of budgeted operating expenditures.
- The Water, Sewer and Stormwater Utility Funds fund balance shall not be less than 25% of operating expenditures.



## Property Value Highlights

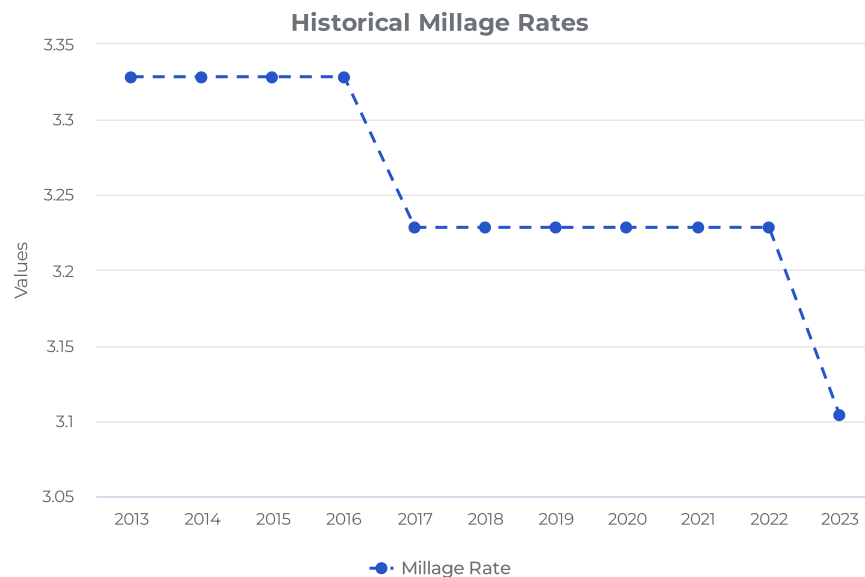
- The gross taxable values for operating purposes rose by \$267,454,084 or 12.5%.
  - New construction totaled \$18,667,683
  - Existing property values increased by \$247,615,157 or 11.5%.
- This resulted in total property values (for operating purposes) of \$2,406,434,938 for 2022.

## Taxable Property Values - Last 15 Fiscal Years

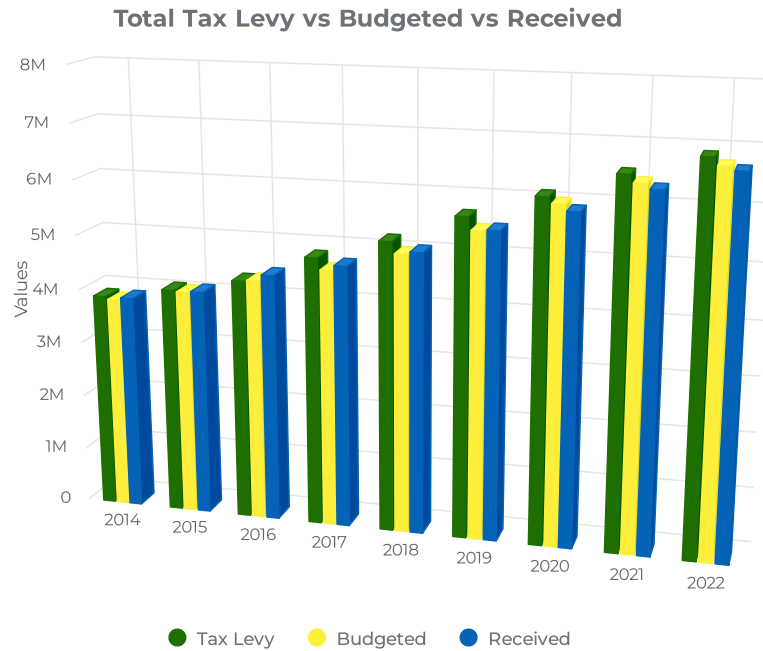


## Millage Rates

The current proposed General Fund operating budget is based on a millage rate of 3.1035. Which is \$3.1035 per \$1,000 of taxable property value. The chart below illustrates the millage rate history. The chart following shows the history of the ad valorem tax levied in relation to the amount budgeted.



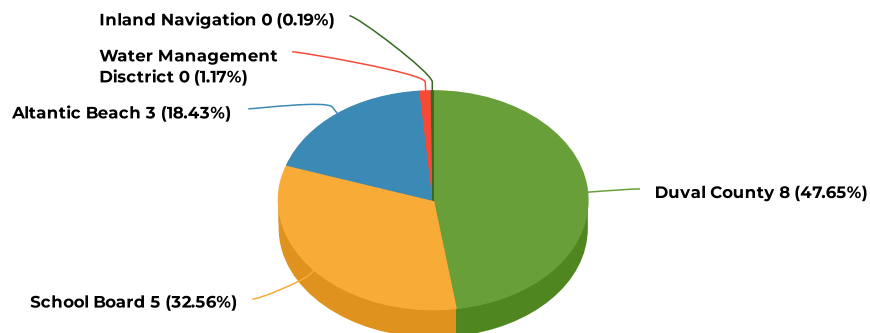
## Ad Valorem Tax Levy and Budget History



### Total Tax Bill

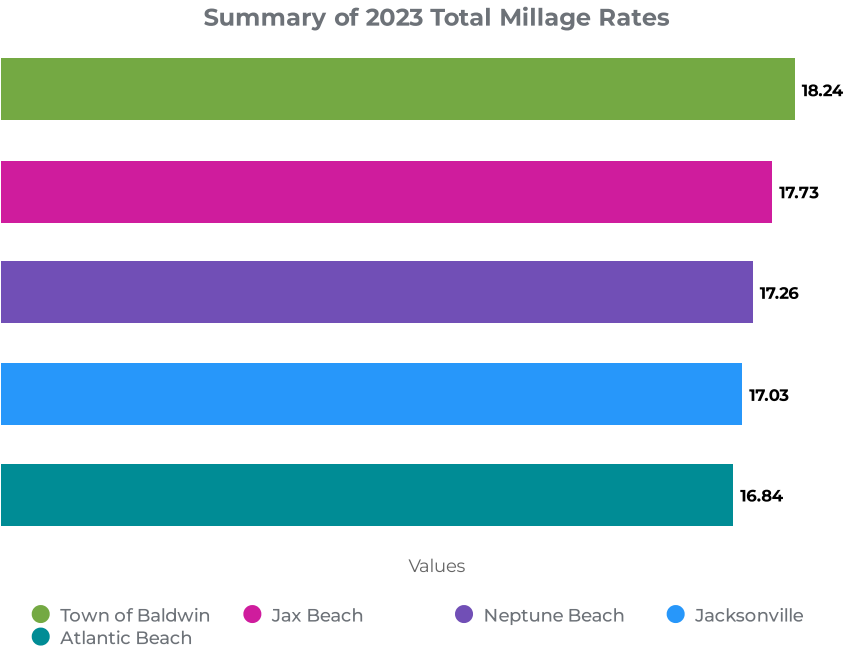
The City of Atlantic Beach is not the only government entity that levies an ad valorem tax. Within the City of Atlantic Beach, the tax payers will find a millage from Duval County, Schools (both State Law and Local District levy), Florida Inland Navigation District and the St. Johns River Water Management District. The total tax levy rate is 16,8431 or \$16.8431 per \$1,000 of taxable value. The chart below illustrates the part of the total millage that the City of Atlantic Beach levies as well as the rest of the levies; as such, Duval County and the School Board encompass most of the tax levy.

### 2023 Total Millage as Proposed



# Atlantic Beach in Comparison

The City of Atlantic Beach continues to have the lowest total millage rate in Duval County. The chart below shows Atlantic Beach in comparison to Jacksonville, Jacksonville Beach, Neptune Beach and the town of Baldwin



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# **BUDGET OVERVIEW**

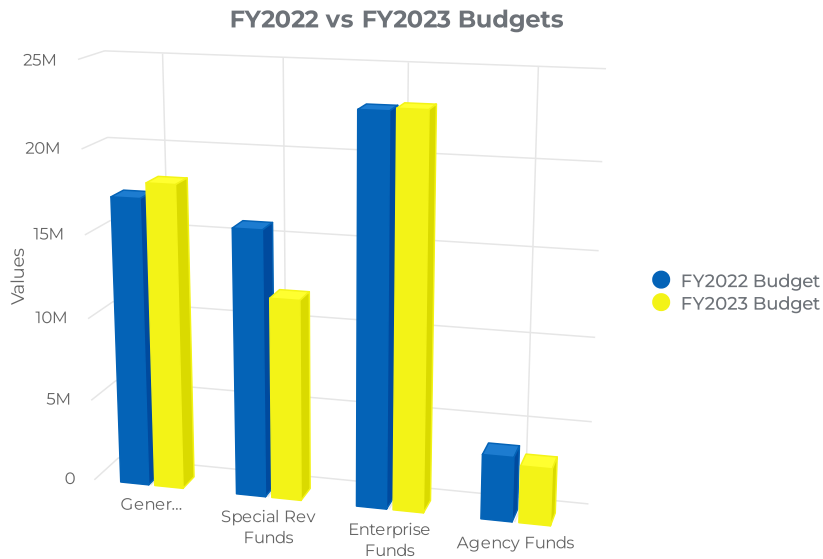
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## FY23 Overview

Fund	FY2022 Budget	FY2023 Proposed	% Change FY22 vs FY23
General Fund	\$ 17,343,971	\$ 18,247,437	5.21%
Special Revenue Funds	15,932,228	12,014,809	-24.59%
Water Funds	6,903,345	7,006,544	1.49%
Sewer Funds	8,687,903	8,343,671	-3.96%
Sanitation Fund	2,434,719	2,373,309	-2.52%
Building Dept. Fund	595,095	683,549	14.86%
Stormwater Fund	4,302,604	4,681,545	8.81%
Pension Funds	3,857,035	3,382,214	-12.31%
Total	\$ 60,056,900	\$ 56,733,078	-5.53%

## FY2023 vs FY2022





## Strategic Priorities

During the current fiscal year, the City went through the process of developing and adopting a mission statement, vision statement and a value statement. This was completed by launching a citizen survey, a survey of all employees and enlisting the aid of a facilitator to help establish the vision of what the community will look like in the year 2040. The City Commission establishes priorities each year for what they would like to see accomplished. The Mission, Vision and Value statements will aid the Commission in setting those priorities annually.

### Mission Statement

The City of Atlantic Beach works to fulfill the goals of the city Commission's Annual Priorities and 2040 Community Vision. Through valuable relationships with our citizens, local businesses, other stakeholders, and each other, we strive to provide the best in City services, programming, public utilities, infrastructure, and public safety. Further, we are committed to preserving the natural beauty and quality of life in all of our neighborhoods, from the beach to the marsh, for future generations.

### Vision Statement

In Atlantic Beach, we have a strong sense of belonging and safety. Our citizens and government care deeply about community character, and we understand that unified support is required to preserve it. We are graced with the functional beauty of our beach, our marsh, and our tree canopy. Our shady streets and multi-use paths connect our welcoming neighborhoods and vibrant local businesses. Our city supports our diverse, multigenerational, socially linked community with green spaces, active lifestyles, parks, and programming.

### Values Statement

**LEADERSHIP.** We recruit and retain a team of high-performing employees with diverse talents; and our workplace culture encourages initiative, innovation, creativity, and continuous improvement.

**INCLUSIVENESS.** We respect, listen to, and invest in our employees; we strive to be equitable; and every area of our City matters.

**EFFICIENCY.** Our best decisions balance thoughtfulness, fairness, swiftness, and transparency; and we use technology and data as strategic tools for decision-making.

**EXCELLENCE.** We strive to deliver outstanding value and customer service to our citizens, local businesses, visitors, and each other. We are reliable. We do what we say we will do with excellence, professionalism, and fiscal integrity.

## Personnel Changes

In Fiscal Year 2022 there were changes in personnel in the form of new positions. At its adoption, the FY2022 budget included increasing the Police Officers by two, and adding an additional Park Ranger. The budget was later amended to include a Grants Administrator to handle the numerous grants the City has been awarded as well as the American Rescue Plan Act reporting.

The Fiscal Year 2023 includes adding another two Police Officers and an additional part-time Recreation Associate.



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# FUND SUMMARIES

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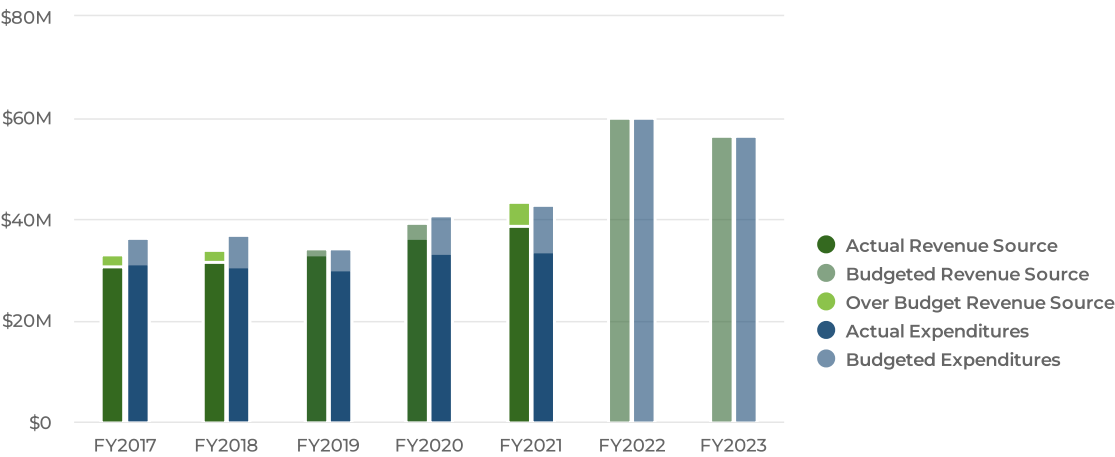




# All Funds Summary

The City of Atlantic Beach is projecting \$56.73M of revenue in FY2023, which represents a 5.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 5.5% or \$3.32M to \$56.73M in FY2023.

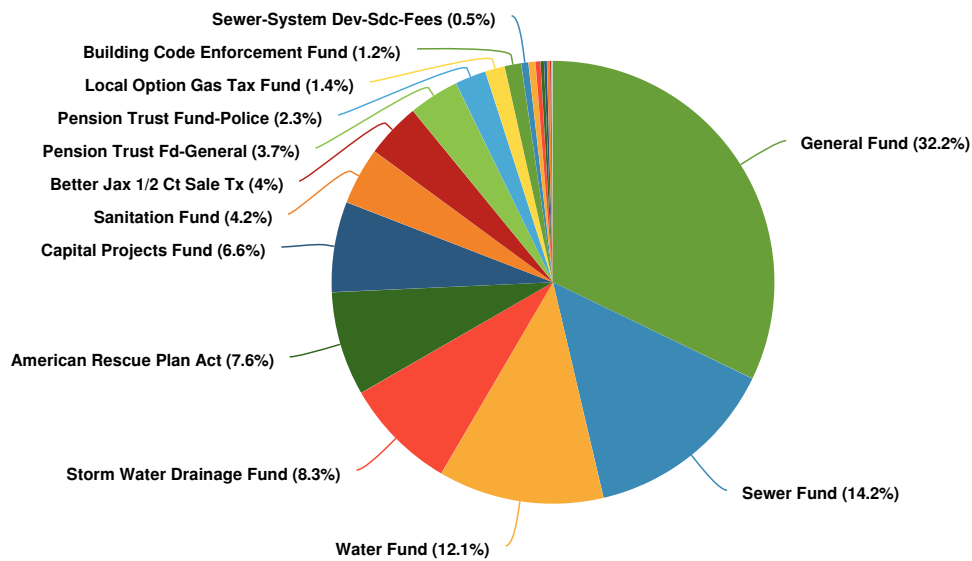
## Summary



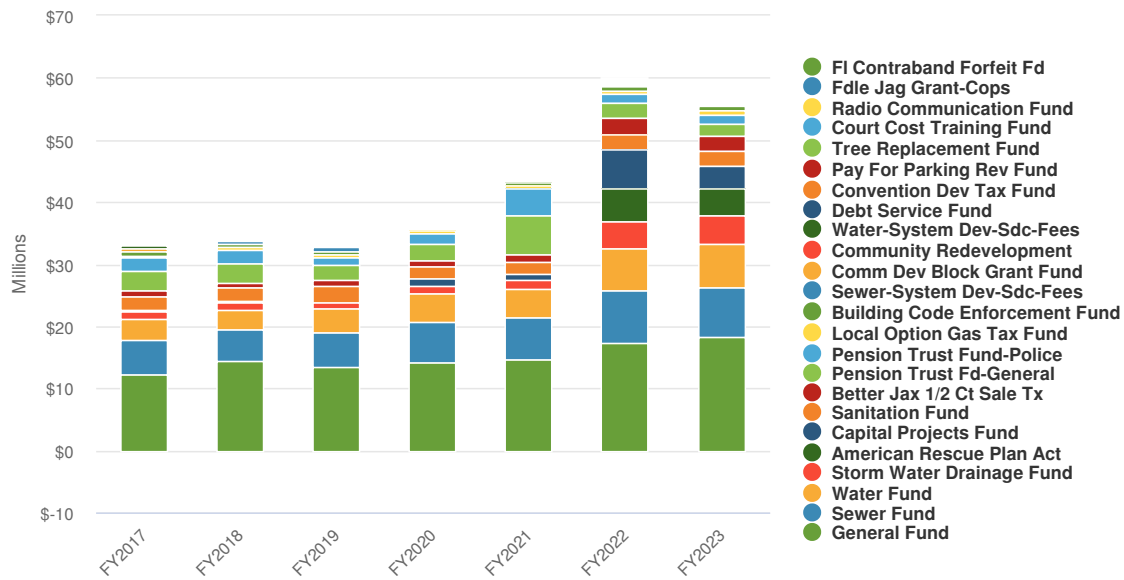
## Revenue by Fund

Approximately 53% of the City's resources are managed within Governmental Funds, which includes the General Funds, which includes the General Fund, Local Option Gas Tax Fund, Better Jax 1/2 Cent Sales Tax Fund, Capital Projects, American Rescue Plan Act Fund, Police Grant Revenue Funds, and the Debt Service Fund. The proprietary funds account for 41% of the remaining 47% of the City's resources. The proprietary funds, also known as enterprise funds, include Water, Sewer Stormwater Utilities, Building Code Enforcement and Sanitation Funds. The Proprietary Funds are intended to be adequately sustained by the fees charged to users. The remaining 6% are the Fiduciary funds, which are comprised of the General Employees' Retirement System and Police Officers' Retirement System. While these funds are not sources of revenue for the City, these funds receive revenue from the City in the form of employer and employee contributions and are included for illustrative purposes.

### 2023 Revenue by Fund



## Budgeted and Historical 2023 Revenue by Fund



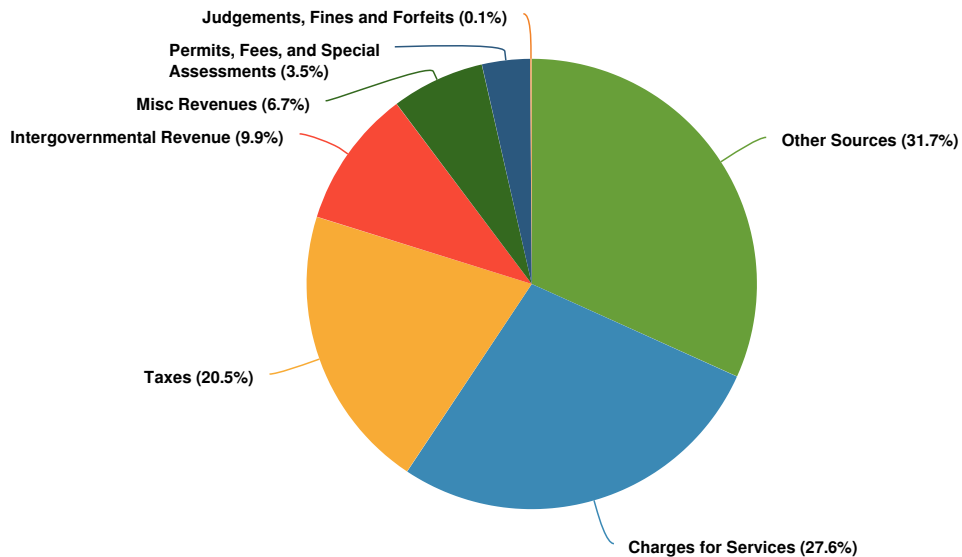
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund	\$14,164,436	\$14,739,179	\$17,343,971	5.2%
Comm Dev Block Grant Fund	\$0	\$0	\$178,150	62.5%
Tree Replacement Fund	\$22,505	\$40,891	\$30,000	0%
Pay For Parking Rev Fund	\$52,823	\$66,595	\$60,000	0%
Convention Dev Tax Fund	\$83,009	\$157,920	\$307,768	-60.9%
Local Option Gas Tax Fund	\$423,154	\$463,564	\$491,743	65.2%
Better Jax 1/2 Ct Sale Tx	\$933,084	\$1,035,481	\$2,754,633	-17%
Court Cost Training Fund	\$1,695	\$3,788	\$25,000	0%
Radio Communication Fund	\$18,827	\$21,425	\$7,717	0%
FI Contraband Forfeit Fd	-\$573	\$7,516	\$0	0%
Fdle Jag Grant-Cops			\$52,858	-100%
Community Redevelopment	\$0	\$0	\$200,000	0%
American Rescue Plan Act	\$0	\$0	\$5,473,921	-21.1%
Debt Service Fund	\$118,458	\$120,884	\$123,133	-2.3%
Capital Projects Fund	\$1,251,604	\$1,084,273	\$6,227,305	-39.9%
Water Fund	\$4,666,716	\$4,653,103	\$6,753,345	1.5%
Sewer Fund	\$6,410,869	\$6,691,045	\$8,387,903	-4.1%
Water-System Dev-Sdc-Fees	\$43,336	\$48,417	\$150,000	0%
Sewer-System Dev-Sdc-Fees	\$315,182	\$124,230	\$300,000	0%
Sanitation Fund	\$1,982,742	\$1,996,509	\$2,434,719	-2.5%
Building Code Enforcement Fund	\$352,753	\$474,884	\$595,095	14.9%
Storm Water Drainage Fund	\$1,148,513	\$1,318,057	\$4,302,604	8.8%
Pension Trust Fund-Police	\$1,689,139	\$4,268,682	\$1,598,378	-18.7%
Pension Trust Fd-General	\$2,687,680	\$6,328,556	\$2,258,657	-7.8%



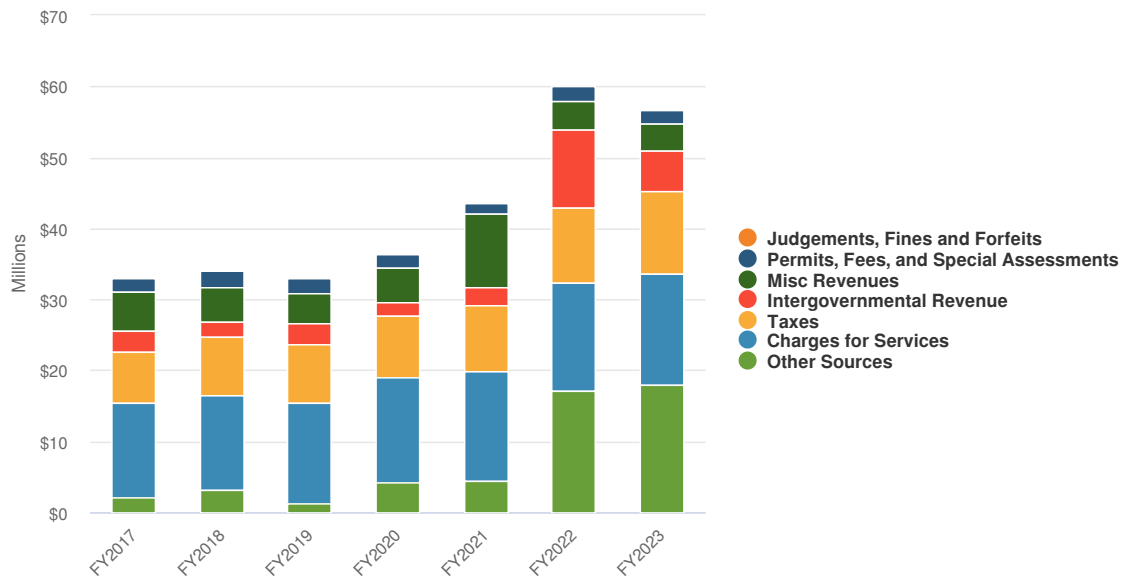
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total:	\$36,365,950	\$43,644,997	\$60,056,900	-5.5%

## Revenues by Source

### Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source



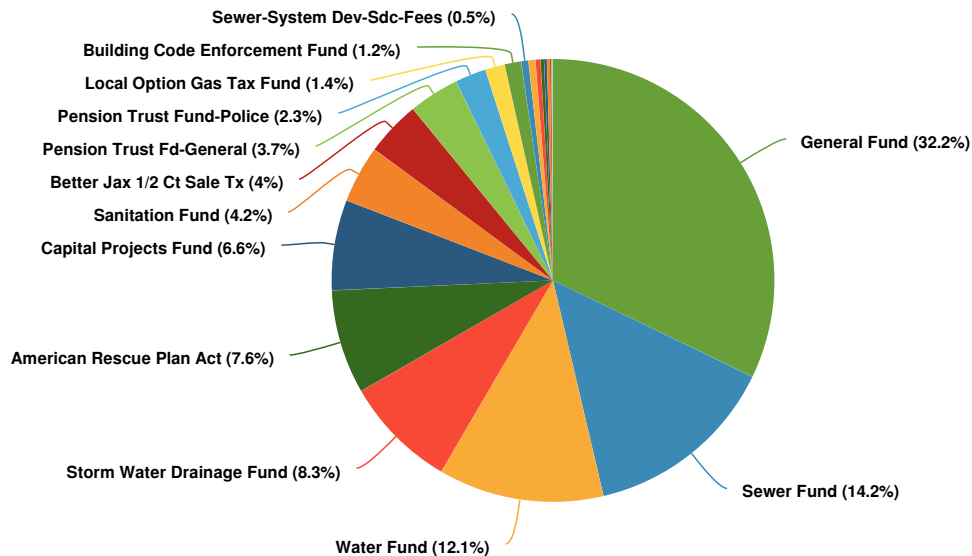
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source				
Taxes	\$8,653,712	\$9,281,863	\$10,622,019	9.5%
Permits, Fees, and Special Assessments	\$1,840,640	\$1,502,295	\$1,945,604	0.7%
Intergovernmental Revenue	\$1,874,216	\$2,522,762	\$10,818,014	-48%
Charges for Services	\$14,741,081	\$15,470,390	\$15,323,982	2.2%
Judgements, Fines and Forfeits	\$73,711	\$90,816	\$61,522	0%
Misc Revenues	\$4,867,523	\$10,296,223	\$4,206,545	-9.8%
Other Sources	\$4,315,066	\$4,480,649	\$17,079,214	5.4%
<b>Total Revenue Source:</b>	<b>\$36,365,950</b>	<b>\$43,644,997</b>	<b>\$60,056,900</b>	<b>-5.5%</b>

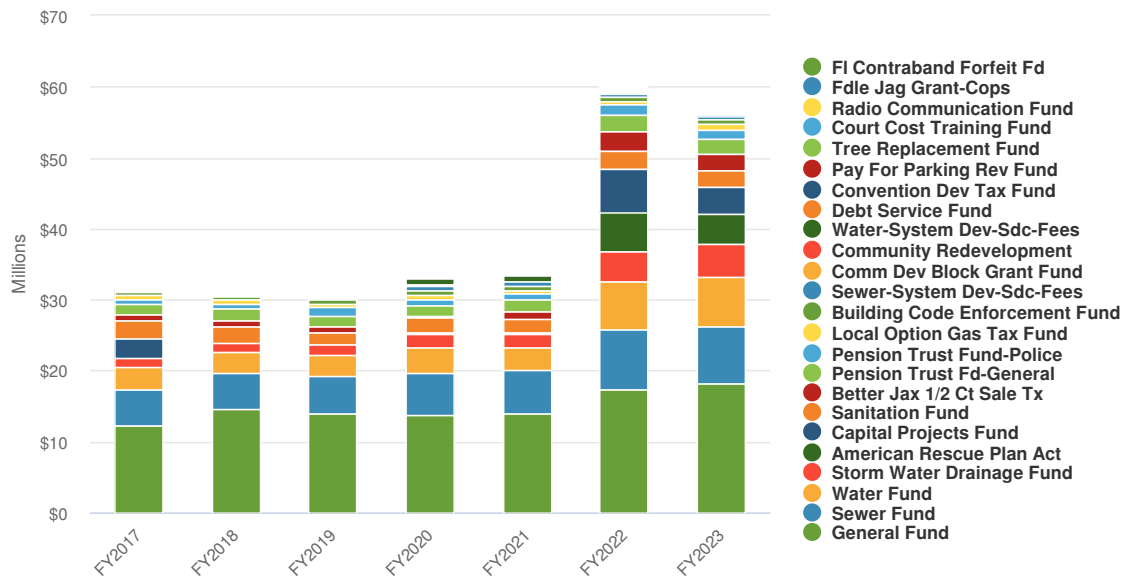
## Expenditures by Fund

### 2023 Expenditures by Fund





## Budgeted and Historical 2023 Expenditures by Fund

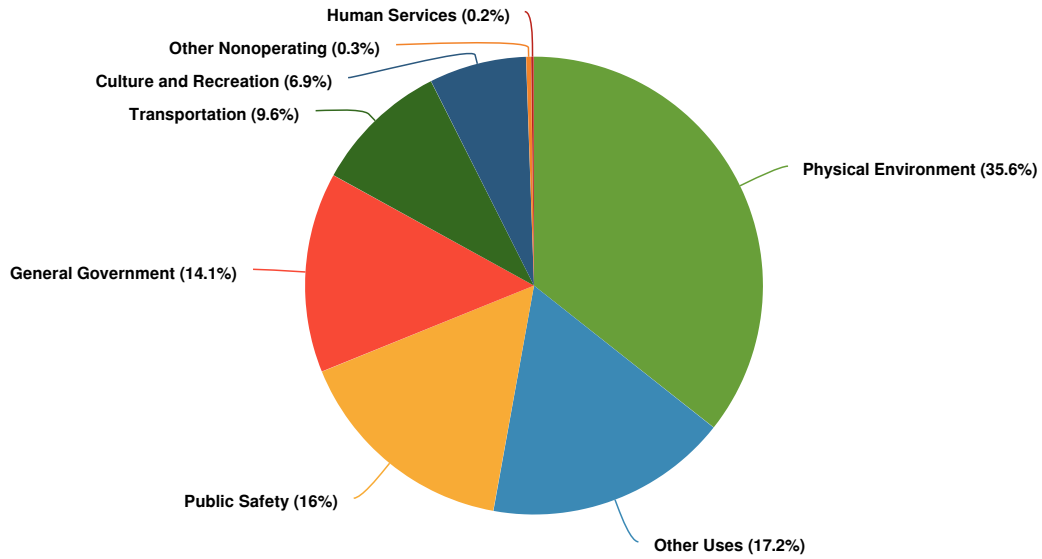


Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund	\$13,671,664	\$14,029,334	\$17,343,971	\$18,247,437	5.2%
Comm Dev Block Grant Fund	\$200,000	\$16,667	\$178,150	\$289,450	62.5%
Tree Replacement Fund	\$22,714	\$2,550	\$30,000	\$30,000	0%
Pay For Parking Rev Fund	\$0	\$0	\$45,000	\$60,000	33.3%
Convention Dev Tax Fund	\$232,152	\$120,884	\$307,768	\$120,293	-60.9%
Local Option Gas Tax Fund	\$704,623	\$537,844	\$491,743	\$812,256	65.2%
Better Jax 1/2 Ct Sale Tx	\$397,552	\$1,090,933	\$2,754,633	\$2,287,068	-17%
Court Cost Training Fund	\$17,751	\$17,244	\$25,000	\$25,000	0%
Radio Communication Fund			\$7,717	\$7,717	0%
Fdle Jag Grant-Cops	\$0	\$0	\$52,858	\$0	-100%
Community Redevelopment	\$12,565	\$40,062	\$200,000	\$200,000	0%
American Rescue Plan Act			\$5,472,514	\$4,318,921	-21.1%
Debt Service Fund	\$118,458	\$120,884	\$123,133	\$120,293	-2.3%
Capital Projects Fund	\$355,470	\$40,252	\$6,227,305	\$3,743,811	-39.9%
Water Fund	\$3,571,321	\$3,065,623	\$6,753,345	\$6,856,544	1.5%
Sewer Fund	\$5,967,919	\$6,083,591	\$8,387,903	\$8,043,671	-4.1%
Water-System Dev-Sdc-Fees	\$900,000	\$900,000	\$150,000	\$150,000	0%
Sewer-System Dev-Sdc-Fees	\$500,000	\$600,000	\$300,000	\$300,000	0%
Sanitation Fund	\$1,963,597	\$2,056,416	\$2,436,126	\$2,373,309	-2.6%
Building Code Enforcement Fund	\$594,103	\$561,097	\$595,095	\$683,549	14.9%
Storm Water Drainage Fund	\$1,871,899	\$2,060,503	\$4,302,604	\$4,681,545	8.8%
Pension Trust Fund-Police	\$790,125	\$786,304	\$1,598,378	\$1,298,949	-18.7%
Pension Trust Fd-General	\$1,447,452	\$1,562,508	\$2,258,657	\$2,083,265	-7.8%
<b>Total:</b>	<b>\$33,339,363</b>	<b>\$33,692,695</b>	<b>\$60,041,900</b>	<b>\$56,733,078</b>	<b>-5.5%</b>

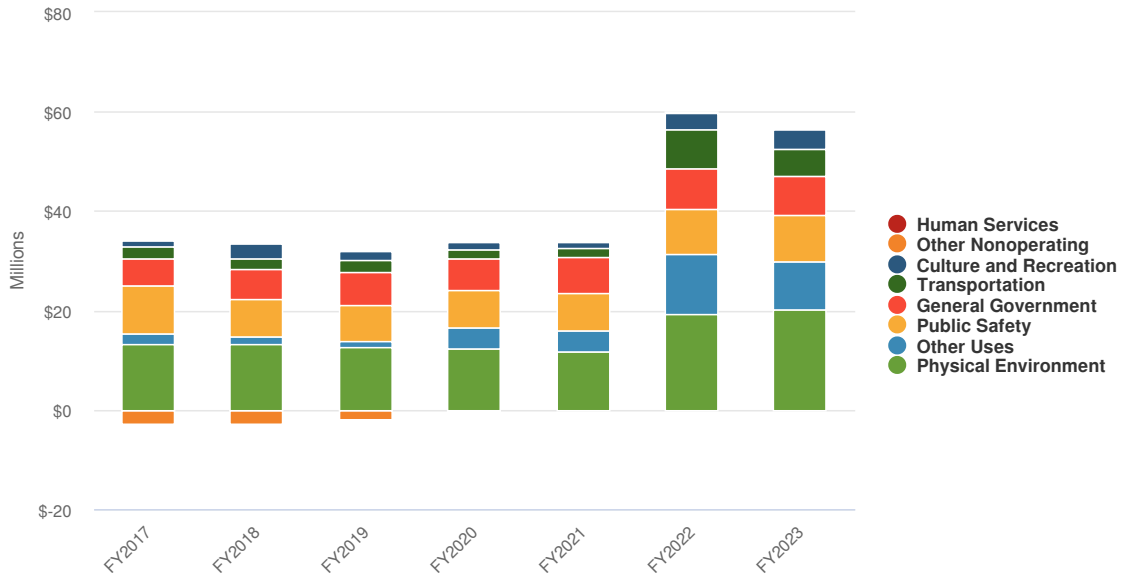


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



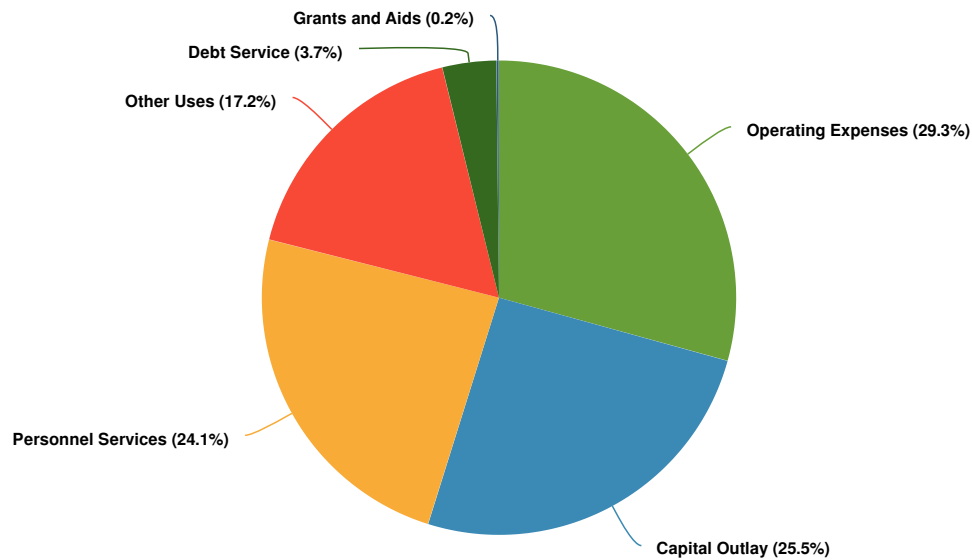
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
General Government	\$6,264,991	\$7,014,789	\$8,151,578	\$8,020,687	-1.6%



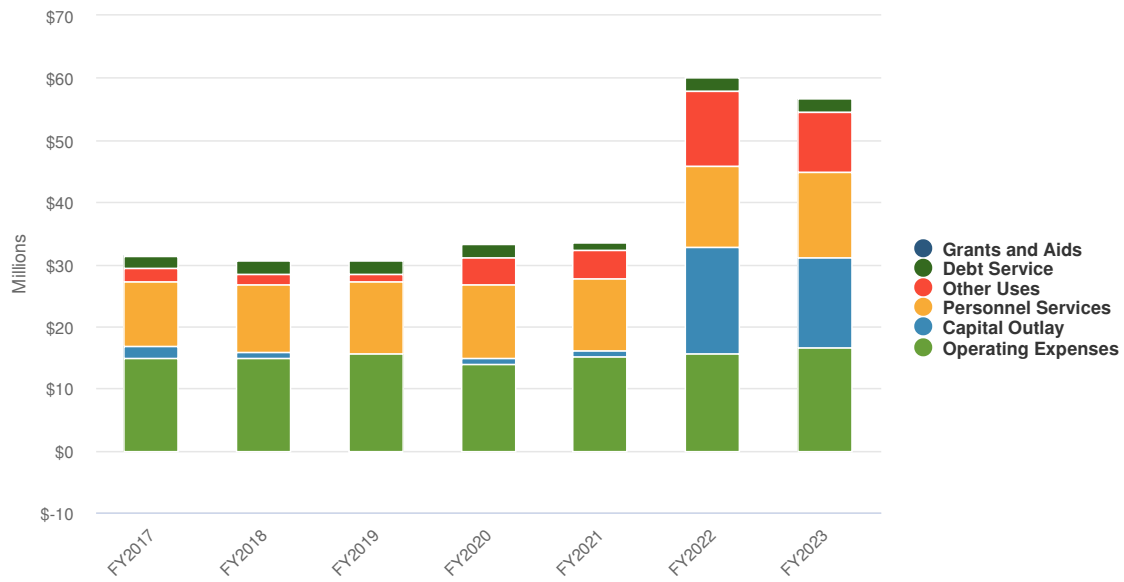
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Public Safety	\$7,338,094	\$7,553,862	\$8,953,737	\$9,095,520	1.6%
Physical Environment	\$12,310,351	\$11,615,126	\$19,390,765	\$20,220,168	4.3%
Transportation	\$1,998,510	\$1,827,864	\$7,986,578	\$5,427,366	-32%
Human Services	\$95,011	\$112,451	\$120,810	\$115,967	-4%
Culture and Recreation	\$1,422,588	\$1,202,202	\$3,203,886	\$3,900,962	21.8%
Other Uses	\$4,388,742	\$4,483,415	\$12,005,557	\$9,761,002	-18.7%
Other Nonoperating	-\$478,924	-\$117,014	\$228,989	\$191,406	-16.4%
<b>Total Expenditures:</b>	<b>\$33,339,363</b>	<b>\$33,692,695</b>	<b>\$60,041,900</b>	<b>\$56,733,078</b>	<b>-5.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$11,778,580	\$11,658,628	\$13,084,755	\$13,680,039	4.5%
Operating Expenses	\$13,979,288	\$15,192,628	\$15,663,660	\$16,623,908	6.1%
Capital Outlay	\$1,010,211	\$845,834	\$17,137,806	\$14,486,430	-15.5%
Debt Service	\$2,196,442	\$1,405,546	\$2,162,800	\$2,088,699	-3.4%
Grants and Aids	\$59,776	\$109,410	\$61,000	\$93,000	52.5%
Other Uses	\$4,315,066	\$4,480,649	\$11,931,879	\$9,761,002	-18.2%
<b>Total Expense Objects:</b>	<b>\$33,339,363</b>	<b>\$33,692,695</b>	<b>\$60,041,900</b>	<b>\$56,733,078</b>	<b>-5.5%</b>



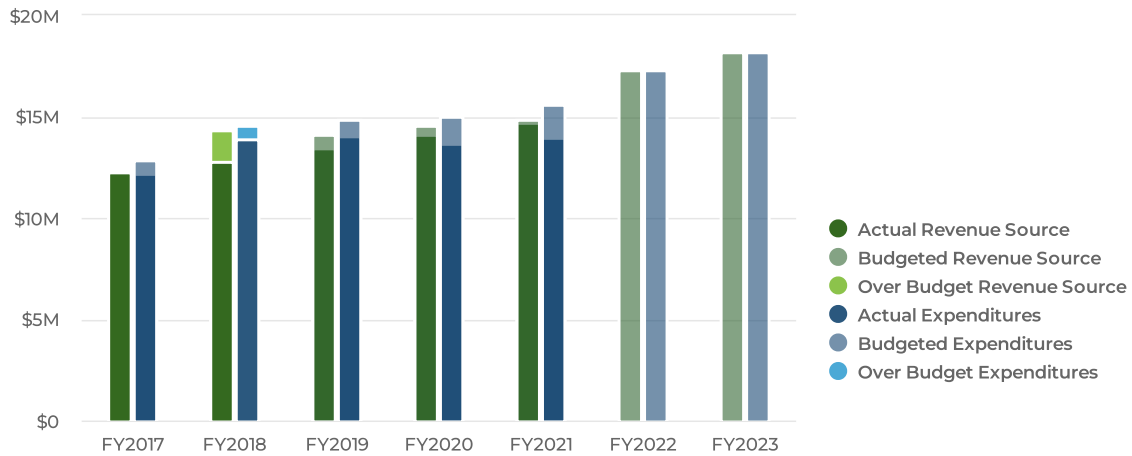


## General Fund

This is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

### Summary

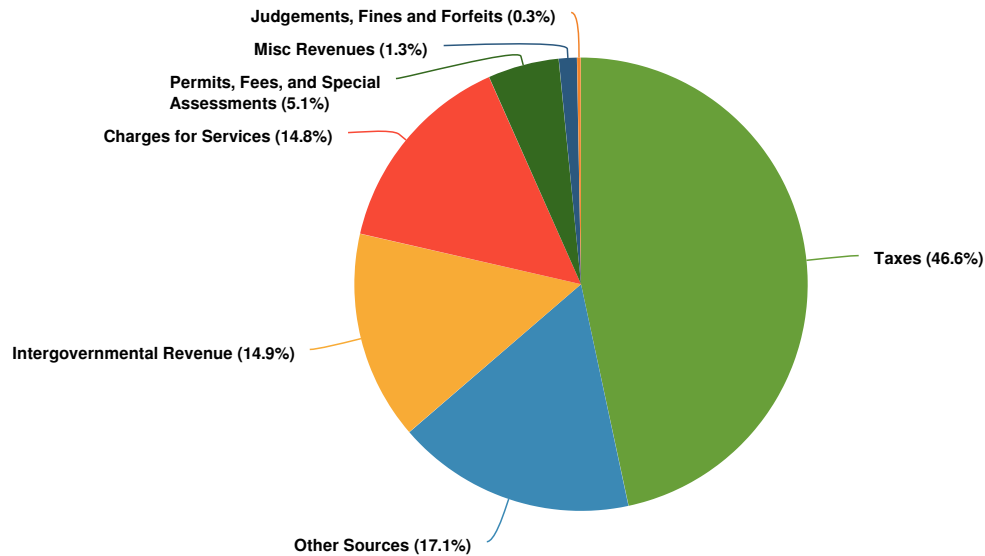
The City of Atlantic Beach is projecting \$18.25M of revenue in FY2023, which represents a 5.2% increase over the prior year. Budgeted expenditures are projected to increase by 5.2% or \$903.47K to \$18.25M in FY2023.



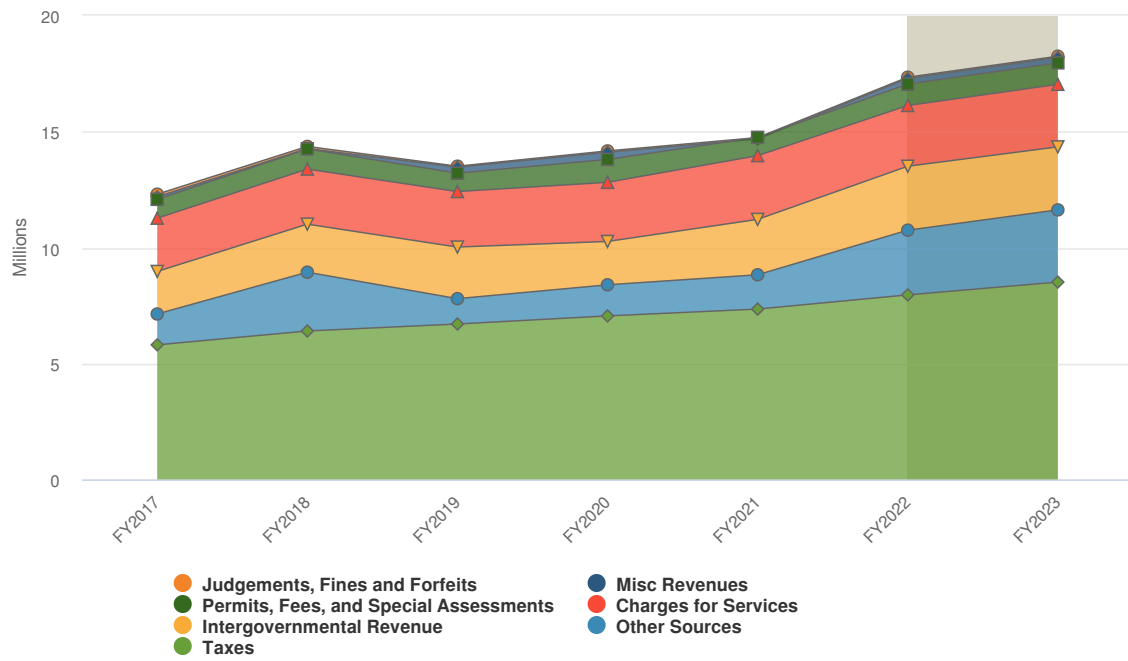
## Revenues by Source

Each year, Finance projects revenues based on a number of methods, including but not limited to trend analysis. Ad Valorem Taxes are calculated using the tax base (provided by the Duval County Property Appraiser) and the City's millage rate (set by the City Commission). The City receives revenue sharing from the State of Florida, and the City budgets those revenues using both estimates provided by the State and prior-year trends. Most other revenues are based on prior-year trends, and adjusted for current changes.

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



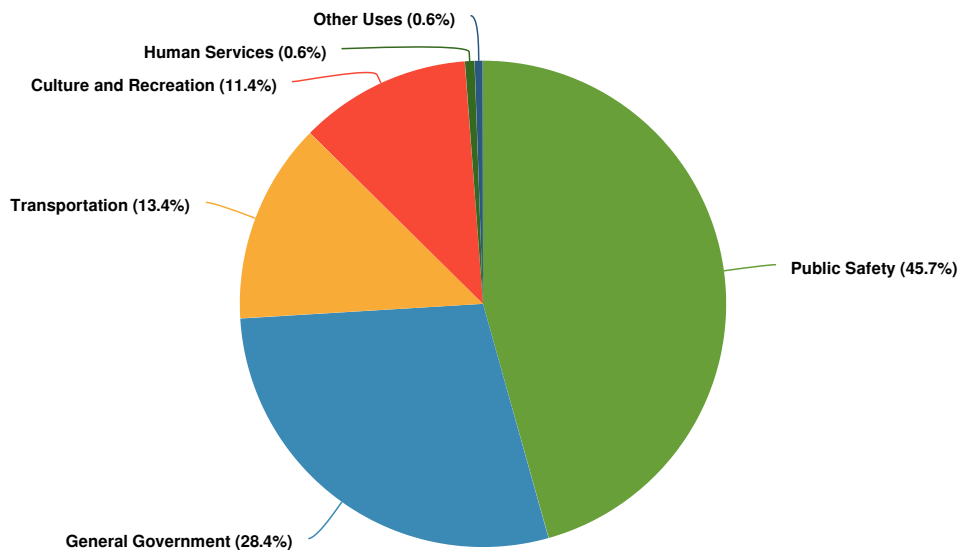
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted
Revenue Source			
Taxes	\$7,050,224	\$7,346,021	\$7,956,693
Permits, Fees, and Special Assessments	\$985,819	\$789,254	\$925,700
Intergovernmental Revenue	\$1,869,603	\$2,388,315	\$2,757,279
Charges for Services	\$2,549,574	\$2,749,298	\$2,618,109
Judgements, Fines and Forfeits	\$52,945	\$57,838	\$51,375
Misc Revenues	\$314,663	-\$69,645	\$244,525
Other Sources	\$1,341,608	\$1,478,098	\$2,790,290
<b>Total Revenue Source:</b>	<b>\$14,164,436</b>	<b>\$14,739,179</b>	<b>\$17,343,971</b>

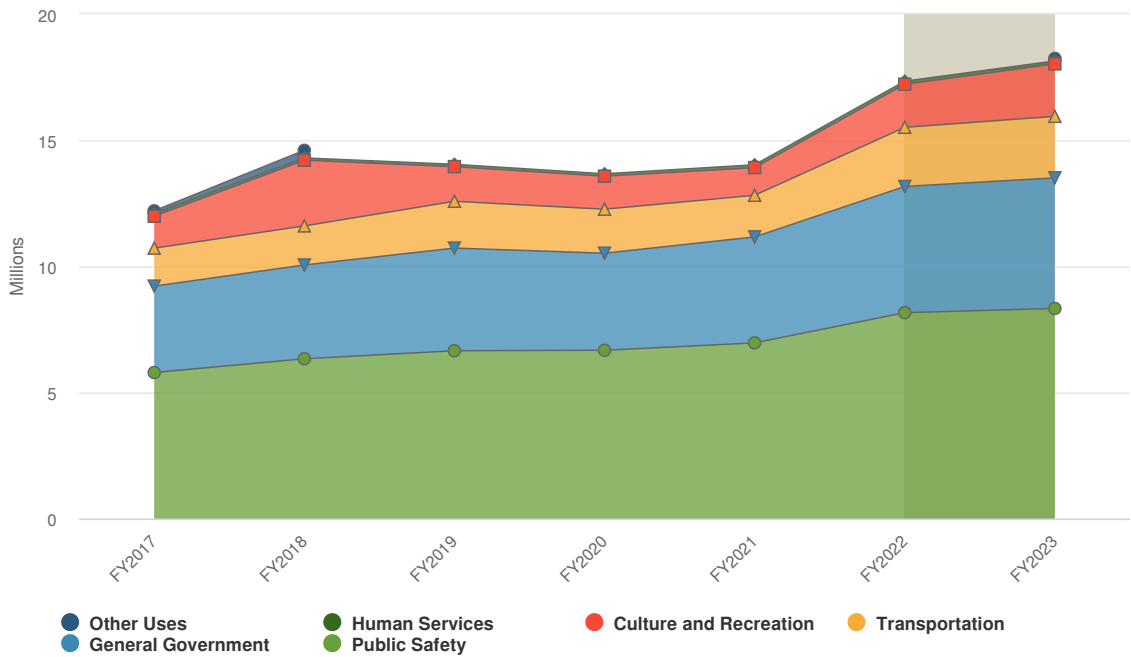


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

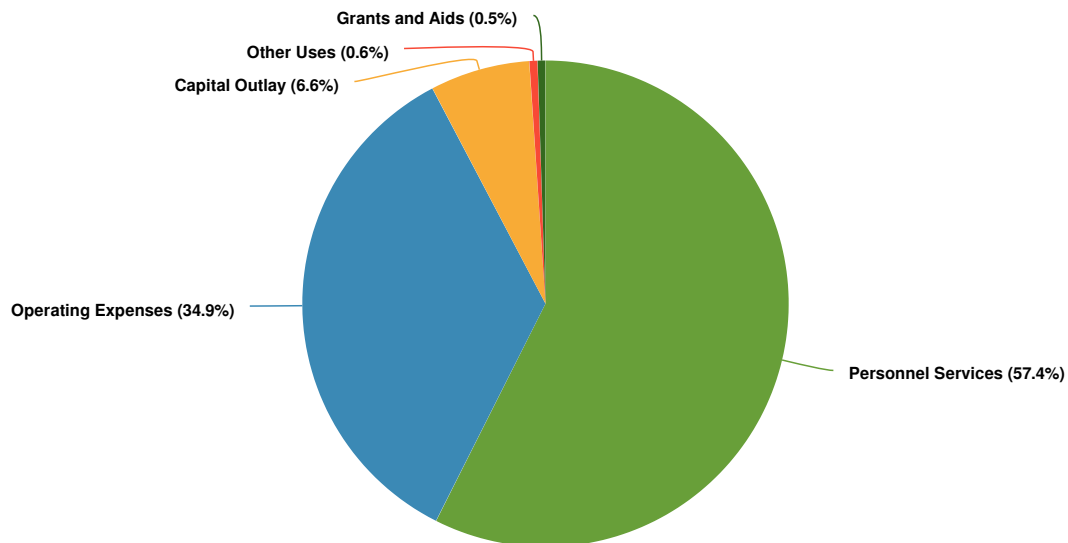




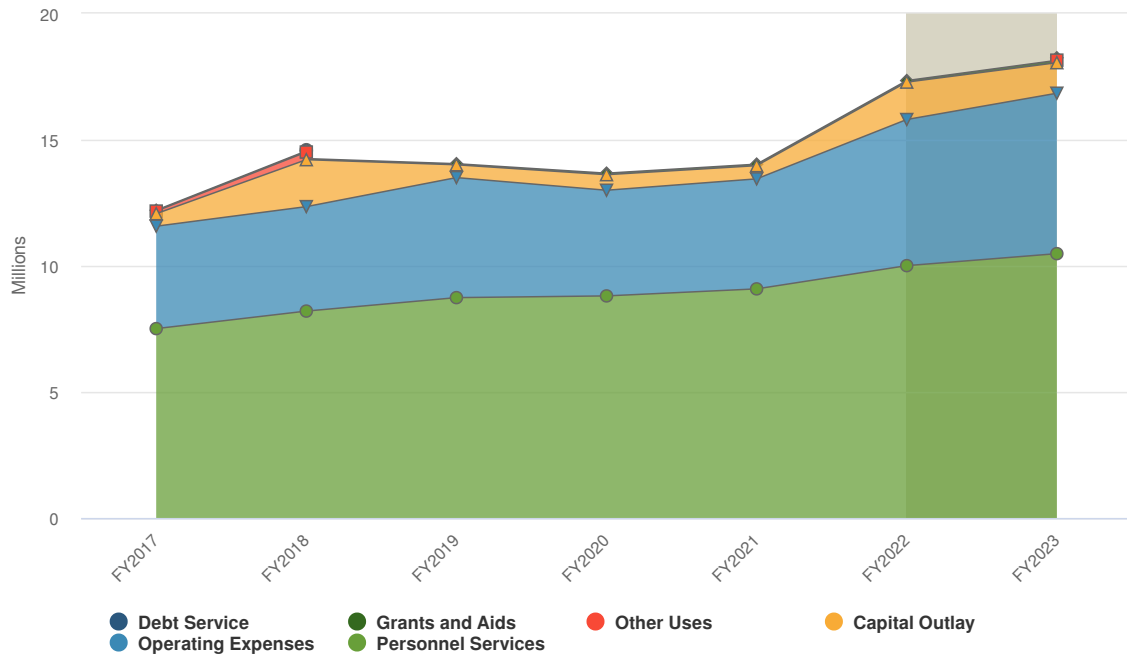
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
General Government	\$3,849,442	\$4,201,322	\$5,003,885	\$5,178,899	3.5%
Public Safety	\$6,673,461	\$6,966,843	\$8,164,448	\$8,332,254	2.1%
Transportation	\$1,744,856	\$1,650,853	\$2,346,077	\$2,437,916	3.9%
Human Services	\$95,011	\$112,451	\$120,810	\$115,967	-4%
Culture and Recreation	\$1,308,894	\$1,097,864	\$1,708,751	\$2,081,151	21.8%
Other Uses	\$0	\$0	\$0	\$101,250	N/A
<b>Total Expenditures:</b>	<b>\$13,671,664</b>	<b>\$14,029,334</b>	<b>\$17,343,971</b>	<b>\$18,247,437</b>	<b>5.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

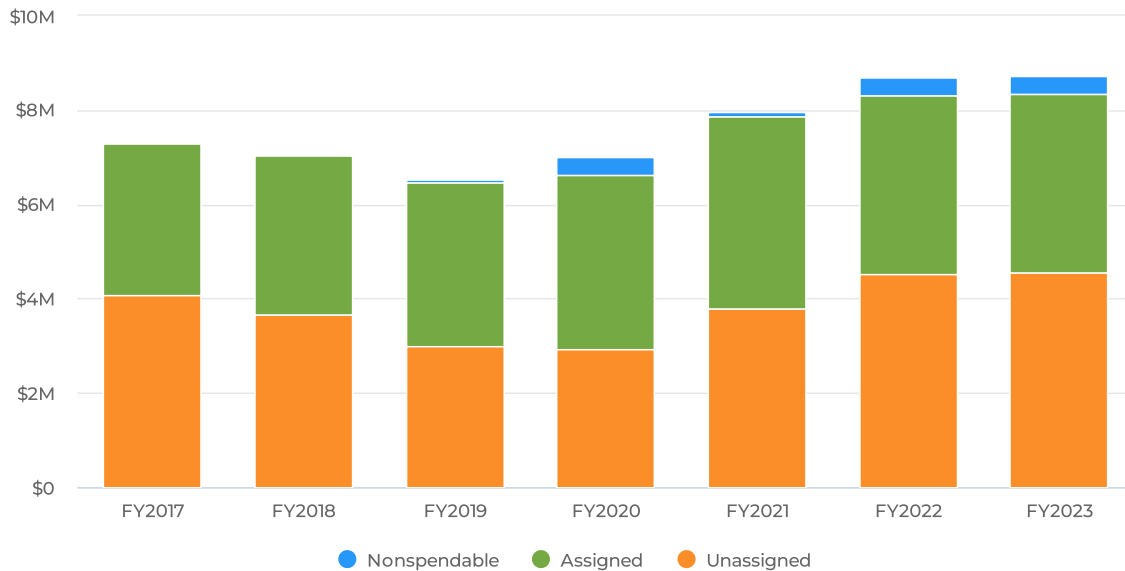
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$8,804,732	\$9,084,052	\$10,005,155	\$10,480,901	4.8%
Operating Expenses	\$4,190,173	\$4,362,398	\$5,794,694	\$6,361,464	9.8%
Capital Outlay	\$616,982	\$523,464	\$1,483,122	\$1,210,822	-18.4%
Grants and Aids	\$59,776	\$59,420	\$61,000	\$93,000	52.5%
Other Uses			\$0	\$101,250	N/A
<b>Total Expense Objects:</b>	<b>\$13,671,664</b>	<b>\$14,029,334</b>	<b>\$17,343,971</b>	<b>\$18,247,437</b>	<b>5.2%</b>



## Fund Balance

This is the fund balance history and projections. The City recently adopted a formal fund balance policy which stipulates that there must be no less than 25% of budgeted operating expenditures in the unassigned fund balance but no more than 50%. The City already assigns (or reserves) 25% of operating expenditure to ensure the compliance with the policy. It is projected that at the end of the current fiscal year, the fund balance will be at the 47% level.

### Fund Balance Projections



The projected fund balance for FY2023 increases slightly from the projected end fund balance for FY2022 as, historically, not all budgeted expenditures have been spent.

	FY2019	FY2020	FY2021	FY2022	FY2023	% Change
Fund Balance	Actual	Actual	Actual	Projected	Projected	
Unassigned	\$2,989,759	\$2,923,600	\$3,805,291	\$4,513,329	\$4,556,329	1%
Assigned	\$3,477,234	\$3,700,716	\$4,068,880	\$3,789,724	\$3,789,724	0%
Nonspendable	\$46,994	\$383,102	\$77,297	\$383,102	\$383,102	0%
<b>Total Fund Balance:</b>	<b>\$6,513,987</b>	<b>\$7,007,418</b>	<b>\$7,951,468</b>	<b>\$8,686,155</b>	<b>\$8,729,155</b>	<b>0.5%</b>



## Comm Dev Block Grant Fund

### Purpose:

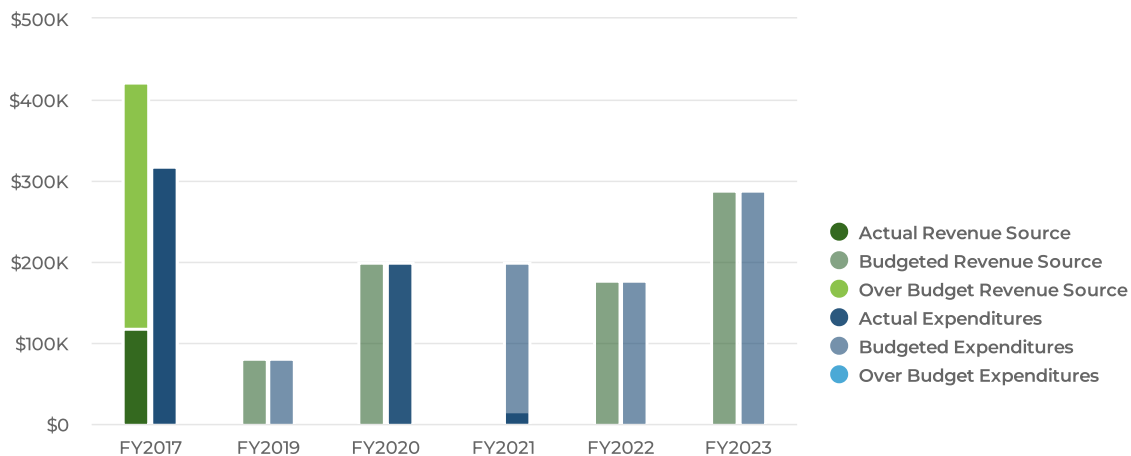
To provide funding for eligible Community Development Block Grant (CDBG) projects and activities that serve low and moderate-income persons and neighborhoods within that area of the City designated as the CDBG Project Area.

### Key Objectives:

Continue to fund infrastructure and neighborhood improvements within the City's CDBG Project Area, with a focus on provision of sidewalks, parks and other neighborhood improvements that improve the physical character of neighborhoods and the quality of life within the overall CDBG project area.

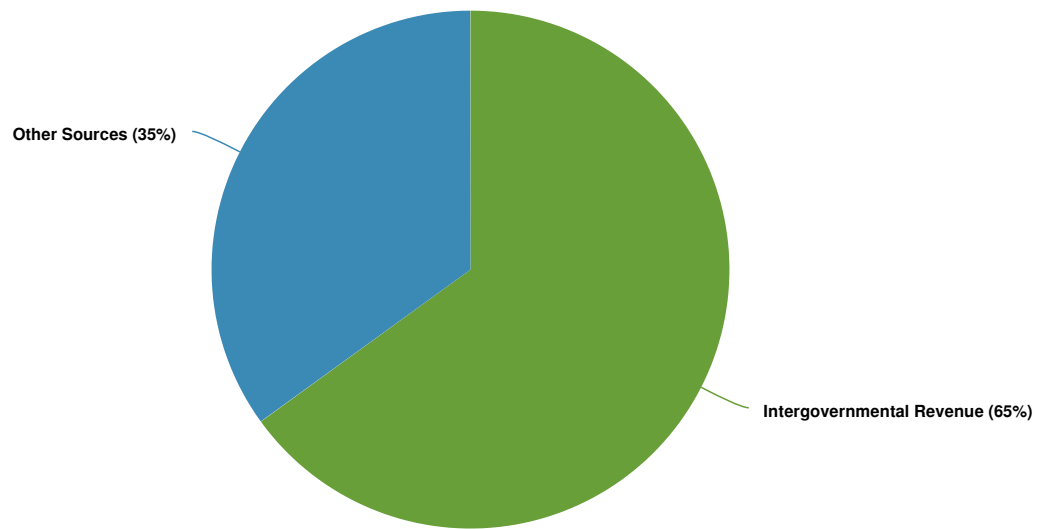
## Summary

The City of Atlantic Beach is projecting \$289.45K of revenue in FY2023, which represents a 62.5% increase over the prior year. Budgeted expenditures are projected to increase by 62.5% or \$111.3K to \$289.45K in FY2023.

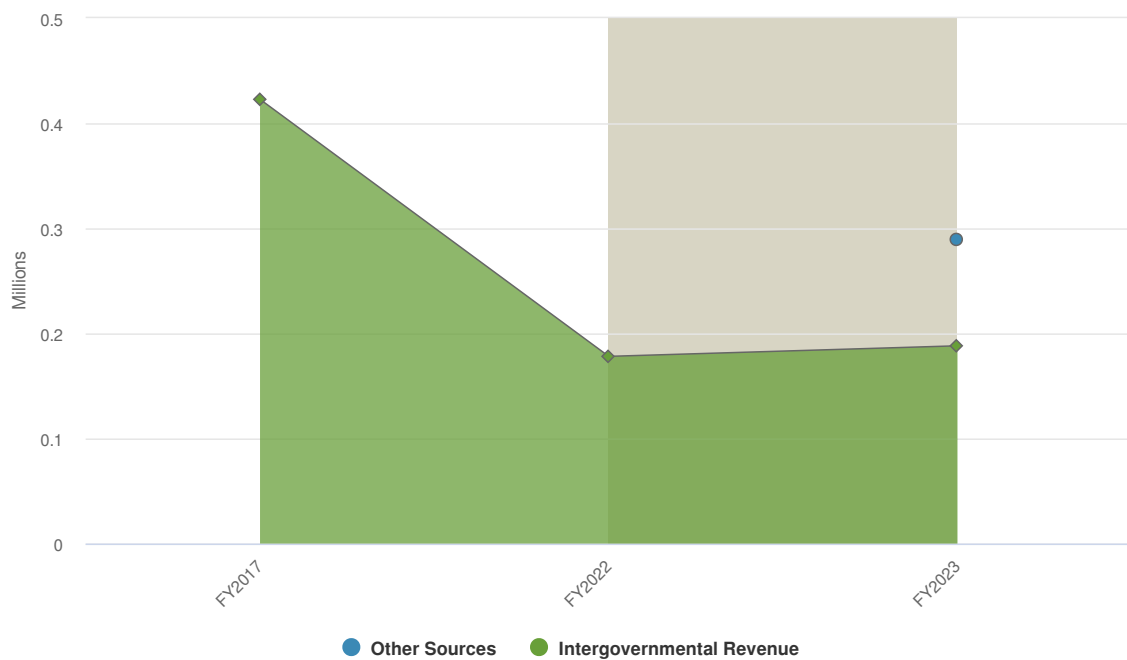


## Revenues by Source

### Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

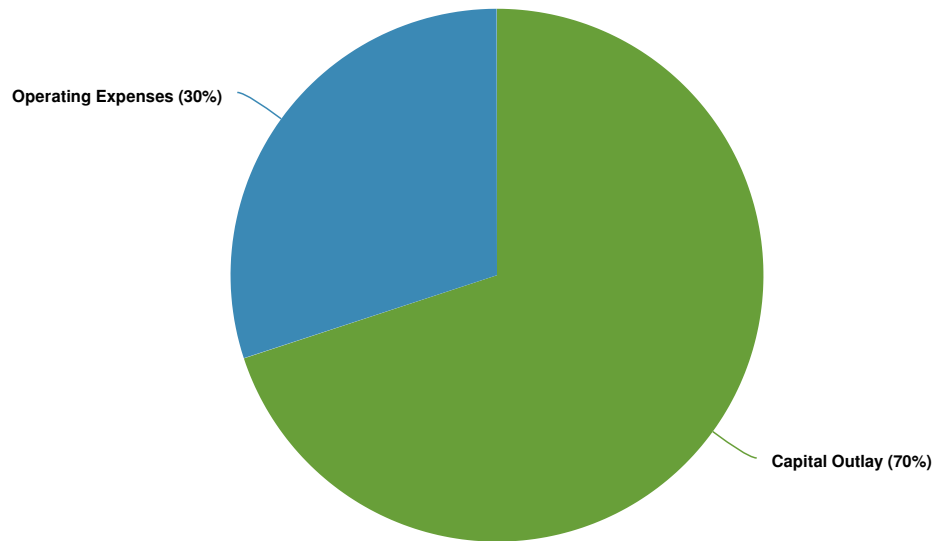
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted
Revenue Source				
Intergovernmental Revenue			\$178,150	\$188,200



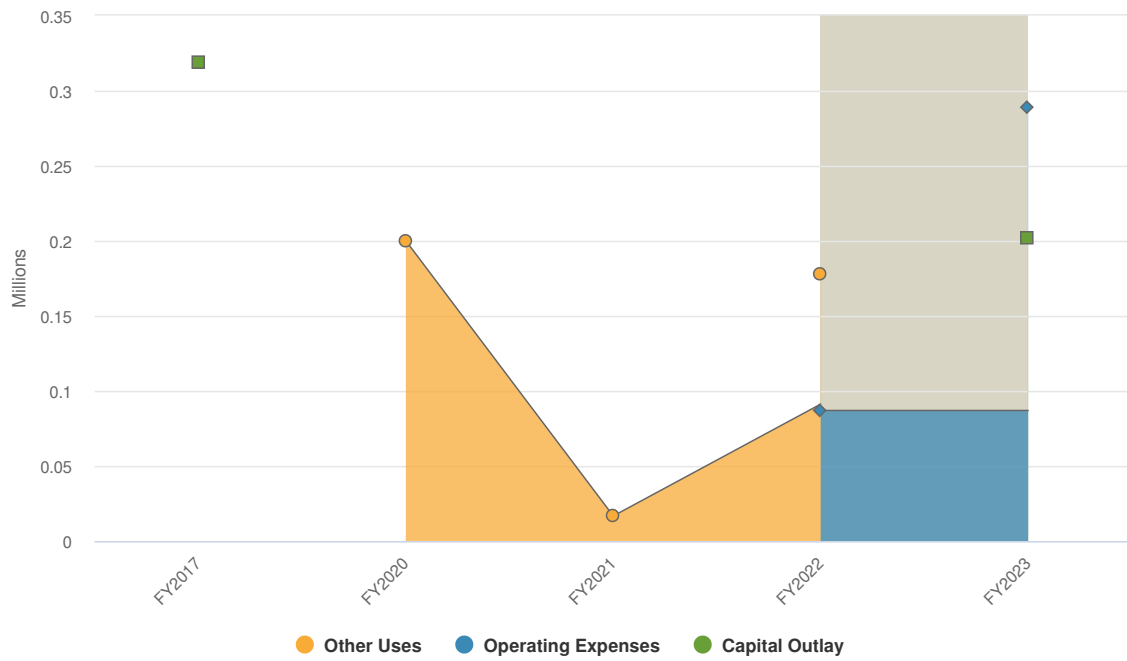
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted
Other Sources	\$0	\$0		\$101,250
<b>Total Revenue Source:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$178,150</b>	<b>\$289,450</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Operating Expenses			\$86,950	\$86,950	0%
Capital Outlay	\$0	\$0	\$0	\$202,500	N/A
Other Uses	\$200,000	\$16,667	\$91,200	\$0	-100%
<b>Total Expense Objects:</b>	<b>\$200,000</b>	<b>\$16,667</b>	<b>\$178,150</b>	<b>\$289,450</b>	<b>62.5%</b>



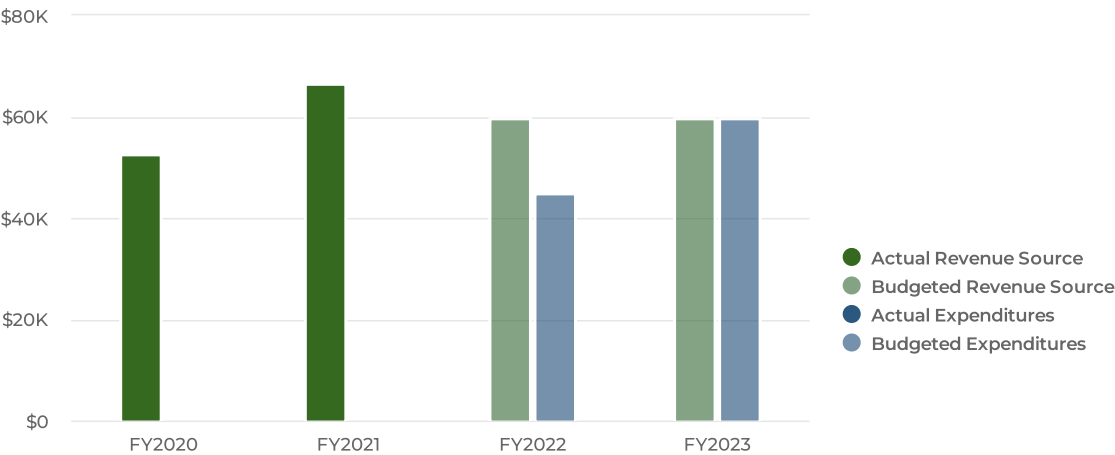


# Pay For Parking Rev Fund

This fund was created to account for revenues received from the paid for parking program in Town Center

## Summary

The City of Atlantic Beach is projecting \$60K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 33.3% or \$15K to \$60K in FY2023.





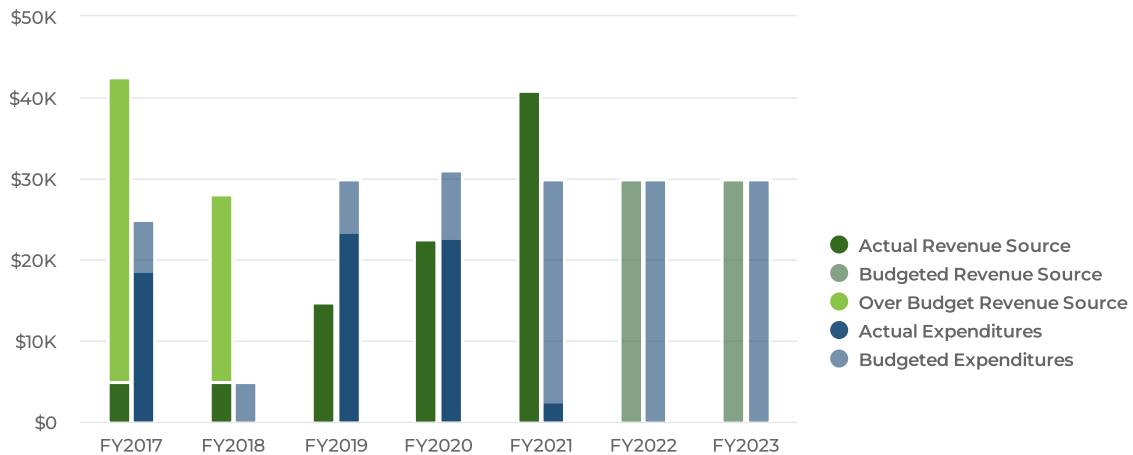


## Tree Protection Fund

The purpose of this fund is to ensure compliance with Chapter 23 of the Code of Ordinances governing protected trees and landscaping requirements. Funding sources will include contributions, donations, and mitigation proceeds for tree removal and site clearings. The funds generated are to be used for planting of trees within the City of Atlantic Beach.

### Summary

The City of Atlantic Beach is projecting \$30K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$30K in FY2023.





## Convention Dev Tax Fund

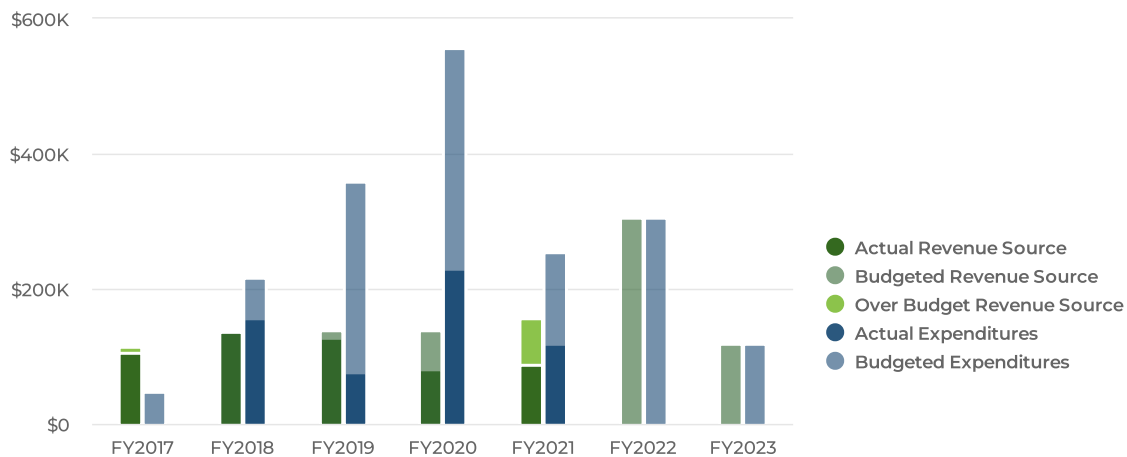
This program is funded through the levy of the local tourist development tax. The City receives 2% of the collections on the rental of living quarters, net of a 1% administrative fee charged by the County, plus interest earnings on the funds received and invested.

These funds are restricted by Florida Statute 212.0305 for the extension, enlargement, improvement, or construction of a multipurpose convention center, coliseum, or exhibit center, or to acquire, construct, remodel, repair or maintain one or more convention centers, stadiums, exhibit halls, arenas, coliseums.

In addition to the uses described above, the City of Atlantic Beach, through Resolution 91-5, has authorized these funds to be used to acquire and develop municipal parks, lifeguard stations, and/ or athletic fields. Contributions to promote tourism in the beaches communities is also an approved use of these funds.

### Summary

The City of Atlantic Beach is projecting \$120.29K of revenue in FY2023, which represents a 60.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 60.9% or \$187.48K to \$120.29K in FY2023.



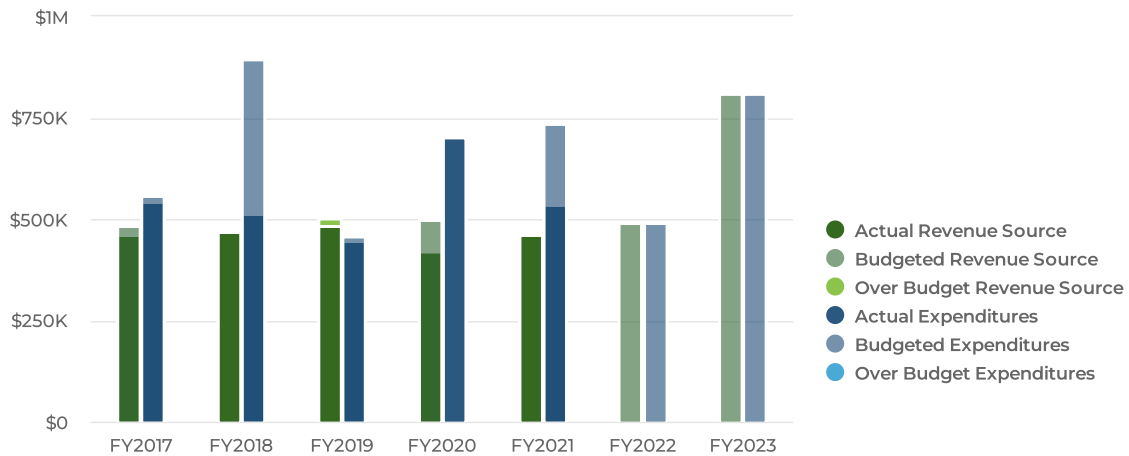


## Local Option Gas Tax Fund

This fund consists of the City's share of the County Gas Tax revenues and related interest earnings to be used in support of capital outlay and maintenance of local roads and drainage systems. This includes public transportation, maintenance of roadways, rights-of-ways, and drainage systems, street lighting, bridge maintenance, traffic engineering, signs, and pavement markings, equipment and structures for storage of equipment, and supporting person costs for maintenance of city streets and rights of way and debt service on projects related to the above programs.

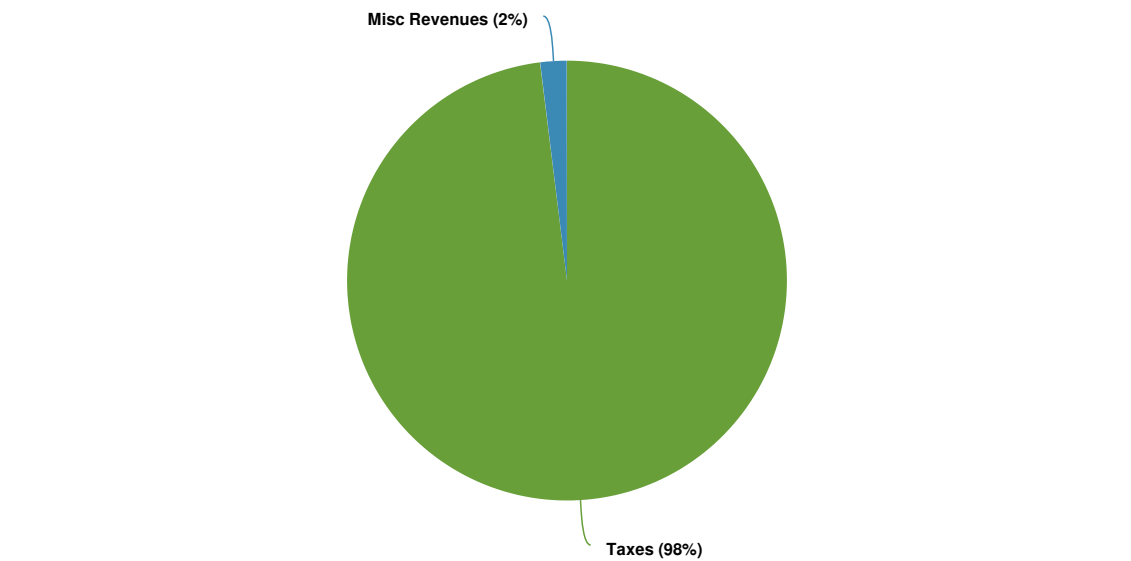
### Summary

The City of Atlantic Beach is projecting \$812.26K of revenue in FY2023, which represents a 65.2% increase over the prior year. Budgeted expenditures are projected to increase by 65.2% or \$320.51K to \$812.26K in FY2023.

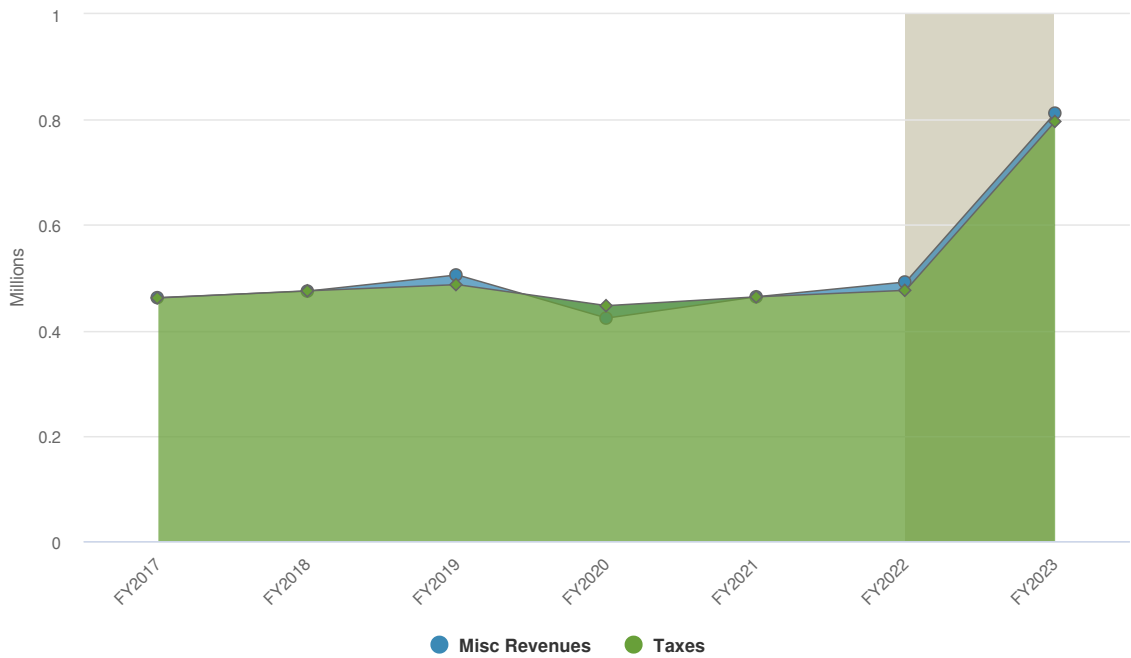


# Revenues by Source

Projected 2023 Revenues by Source



Budgeted and Historical 2023 Revenues by Source



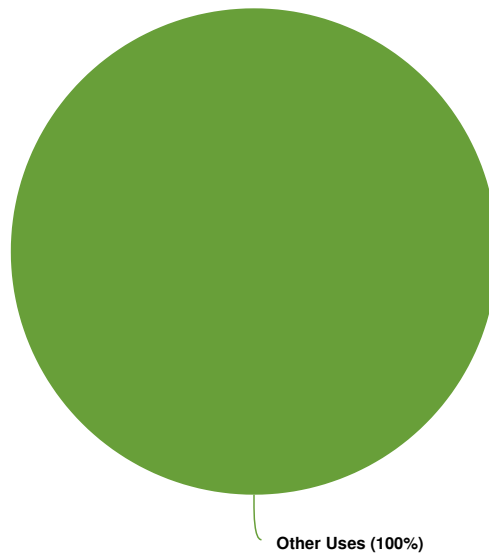
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					

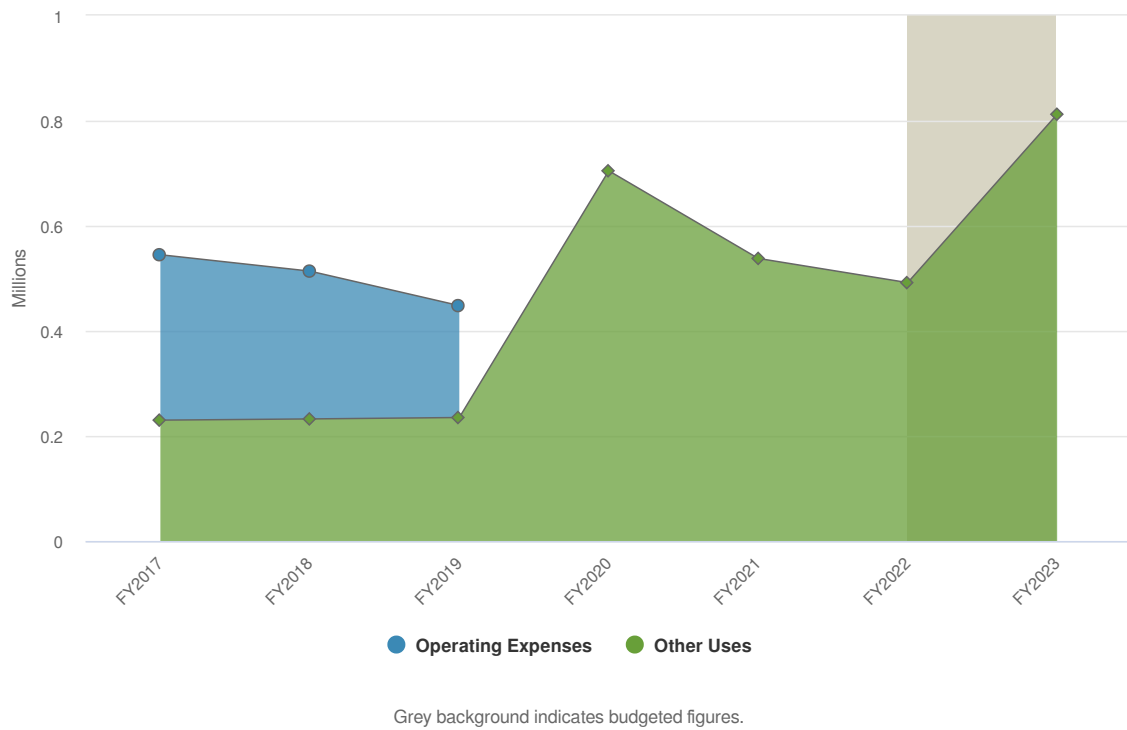
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Taxes	\$446,752	\$463,472	\$475,881	\$796,394	67.4%
Misc Revenues	-\$23,598	\$92	\$15,862	\$15,862	0%
<b>Total Revenue Source:</b>	<b>\$423,154</b>	<b>\$463,564</b>	<b>\$491,743</b>	<b>\$812,256</b>	<b>65.2%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Other Uses	\$704,623	\$537,844	\$491,743	\$812,256	65.2%
<b>Total Expense Objects:</b>	<b>\$704,623</b>	<b>\$537,844</b>	<b>\$491,743</b>	<b>\$812,256</b>	<b>65.2%</b>





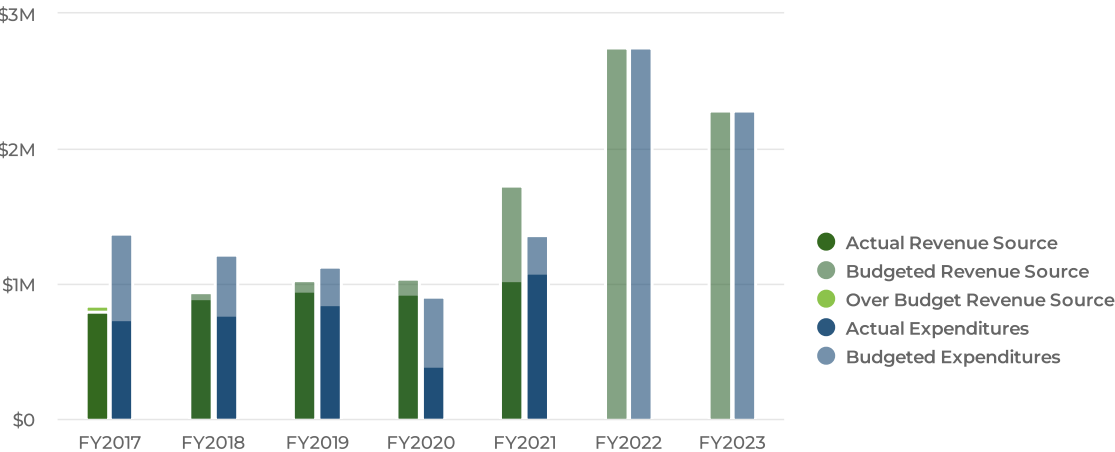
**Better Jax  
1/2 Ct Sale Tx**

This fund provides for the collection and spending of the additional half cent sales tax. These funds are to be restricted for use for capital projects that are similar in nature to those of the Better Jacksonville Plan (Listed Below).

- Transportation
- Roads/Infrastructure/Transportation improvements, road resurfacing, drainage improvements, sidewalks/bikepaths, landscaping/tree planting along roadway projects, safety grade crossings, rapid transit right-of-way acquisition
- Environment/quality of life
- Preservation Project land acquisition, neighborhood parks, environmental cleanup, septic tank remediation
- Targeted economic development
- Economic Development Fund
- Public facilities

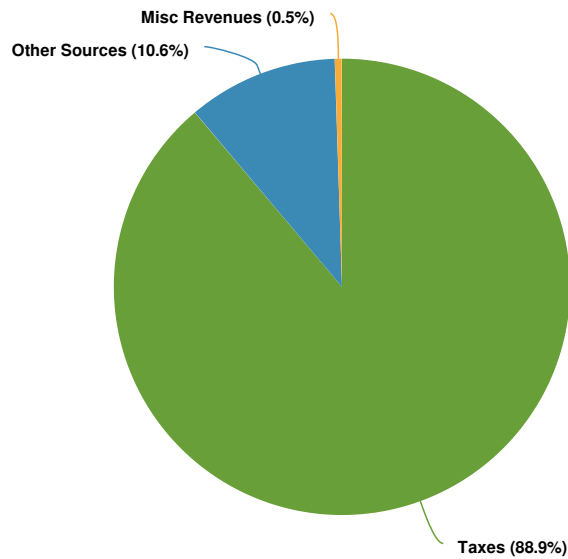
**Summary**

The City of Atlantic Beach is projecting \$2.29M of revenue in FY2023, which represents a 17% decrease over the prior year. Budgeted expenditures are projected to decrease by 17% or \$467.57K to \$2.29M in FY2023.

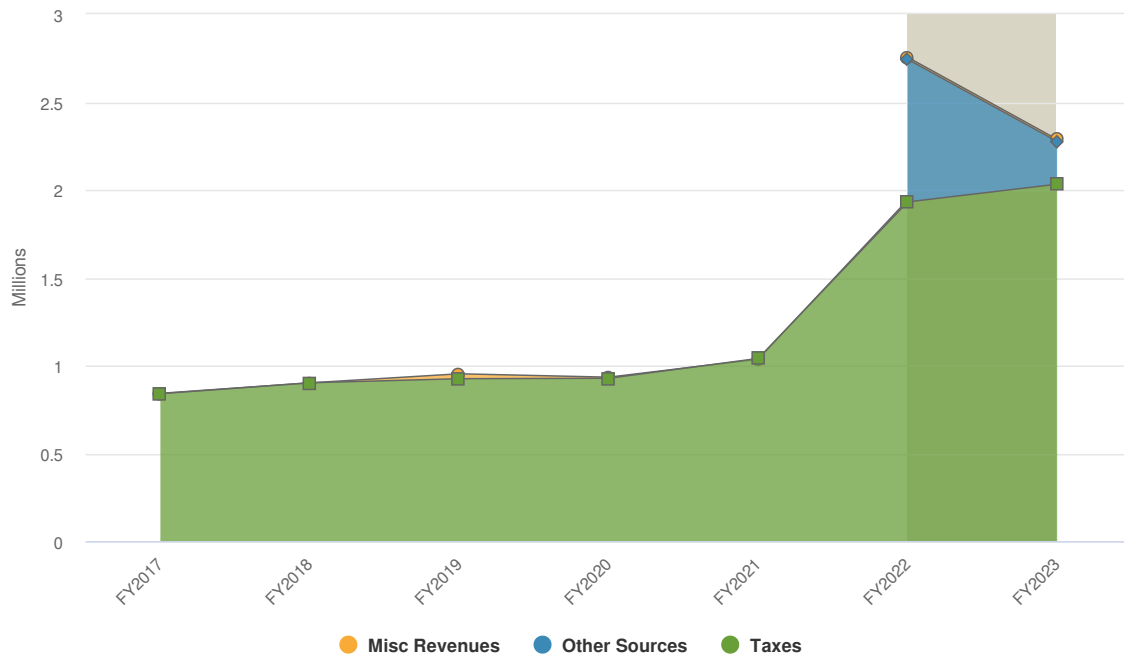


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					

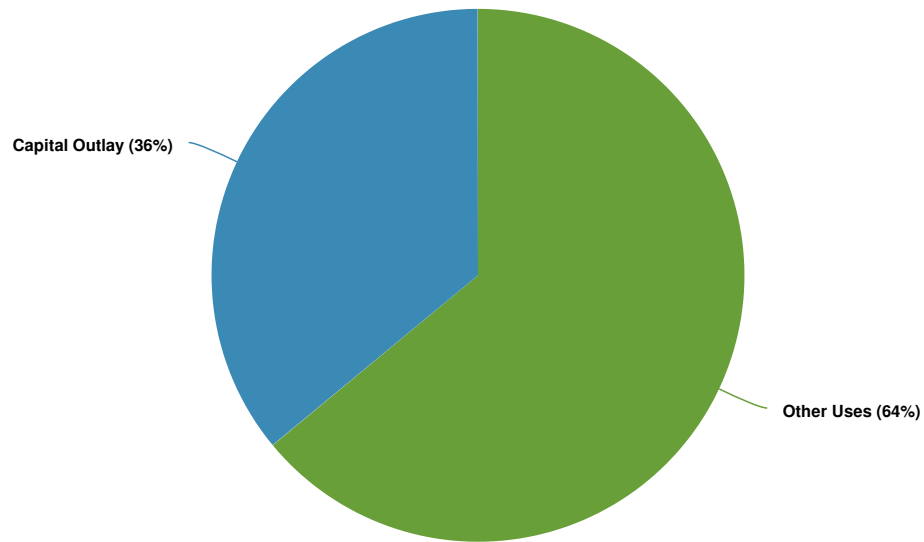




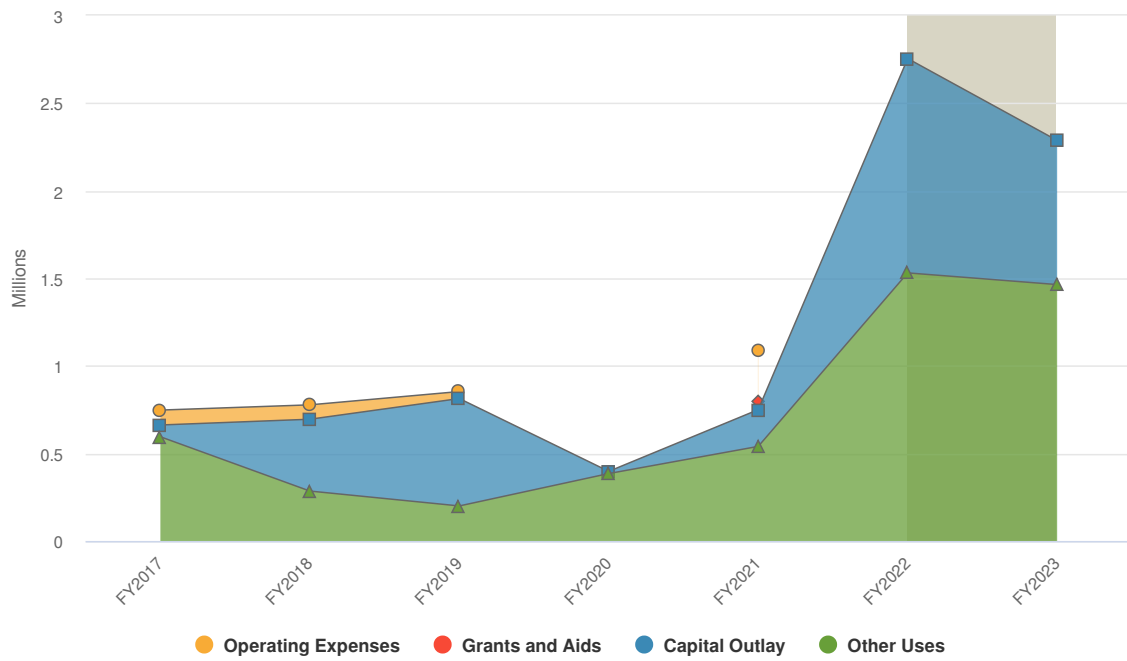
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Taxes	\$927,022	\$1,039,813	\$1,931,018	\$2,032,086	5.2%
Misc Revenues	\$6,062	-\$4,332	\$11,471	\$11,471	0%
Other Sources			\$812,144	\$243,511	-70%
<b>Total Revenue Source:</b>	<b>\$933,084</b>	<b>\$1,035,481</b>	<b>\$2,754,633</b>	<b>\$2,287,068</b>	<b>-17%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Operating Expenses</b>					
OTHER CONTRACTUAL SERVICE		\$251,169	\$0	\$0	0%
OTHER CONTRACTUAL SERVS.		\$40,001	\$0	\$0	0%
<b>Total Operating Expenses:</b>	<b>\$0</b>	<b>\$291,170</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Capital Outlay</b>					
LAND			\$293,833	\$0	-100%
INFRASTRUCTURE	\$12,552	\$105,435	\$250,000	\$100,000	-60%
Mayport Rd Flyover Mural	\$0	\$0	\$0	\$50,000	N/A
Sidewalks-Seminole, Country Club	\$0	\$0	\$200,000	\$0	-100%
ROW Parking Pads w/Turf Blck	\$0	\$0	\$50,000	\$50,000	0%
BUILDING			\$0	\$20,000	N/A
Johansen Park-Public Art	\$0	\$0	\$0	\$20,000	N/A
INFRASTRUCTURE		\$104,338	\$680,000	\$610,000	-10.3%
Uniform Signage at Beach Acceses	\$0	\$0	\$0	\$25,000	N/A
Landscaping Improvements (Various)	\$0	\$0	\$0	\$25,000	N/A
Jordan Pk-Entrance Enh	\$0	\$0	\$0	\$15,000	N/A
Russell Pk-Repurp Racquetball Ct	\$0	\$0	\$0	\$75,000	N/A



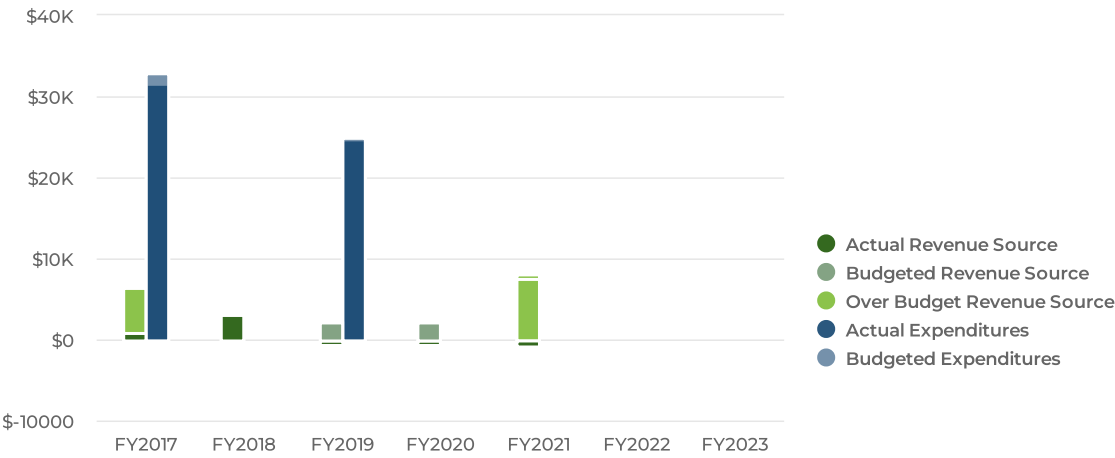
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<i>Russell Pk-Refurb Skate Pk</i>	\$0	\$0	\$0	\$25,000	N/A
<i>Rehab Restrooms-Tideview</i>	\$0	\$0	\$0	\$15,000	N/A
<i>Howell Park Turtle Bridge Replacement</i>	\$0	\$0	\$30,000	\$30,000	0%
<i>Dutton Island Overlook Dock Repairs</i>	\$0	\$0	\$20,000	\$20,000	0%
<i>Dutton Island Fishing Pier Structural Repair</i>	\$0	\$0	\$80,000	\$80,000	0%
<i>Dutton Island Bridge Replacement</i>	\$0	\$0	\$300,000	\$300,000	0%
<i>16th St Walkover</i>	\$0	\$0	\$250,000	\$0	-100%
MACHINERY & EQUIPMENT			\$0	\$93,000	N/A
<i>Donner Pk-Shade Struct PB Ct</i>	\$0	\$0	\$0	\$20,000	N/A
<i>Misc-Bottle Station, Landscaping</i>	\$0	\$0	\$0	\$13,000	N/A
<i>Bleachers w/Canopy-Donner Pickle Ball</i>	\$0	\$0	\$0	\$60,000	N/A
<b>Total Capital Outlay:</b>	<b>\$12,552</b>	<b>\$209,773</b>	<b>\$1,223,833</b>	<b>\$823,000</b>	<b>-32.8%</b>
<b>Grants and Aids</b>					
BUSINESS GRANT PROGRAM		\$49,990	\$0	\$0	0%
<b>Total Grants and Aids:</b>		<b>\$49,990</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Other Uses</b>					
FUND 300-CAPITAL PROJECTS	\$100,000	\$255,000	\$1,045,800	\$1,000,000	-4.4%
FUND 470-STORM WATER FUND	\$285,000	\$285,000	\$285,000	\$414,068	45.3%
COMMUNITY REDEVELOPMENT			\$200,000	\$50,000	-75%
<b>Total Other Uses:</b>	<b>\$385,000</b>	<b>\$540,000</b>	<b>\$1,530,800</b>	<b>\$1,464,068</b>	<b>-4.4%</b>
<b>Total Expense Objects:</b>	<b>\$397,552</b>	<b>\$1,090,933</b>	<b>\$2,754,633</b>	<b>\$2,287,068</b>	<b>-17%</b>





### Summary

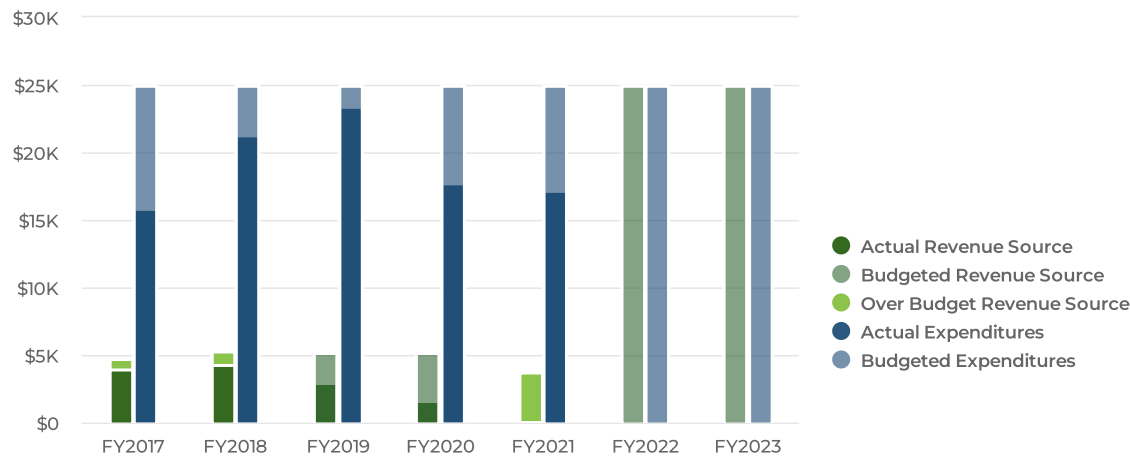
The City of Atlantic Beach is projecting N/A of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to N/A in FY2023.





Summary

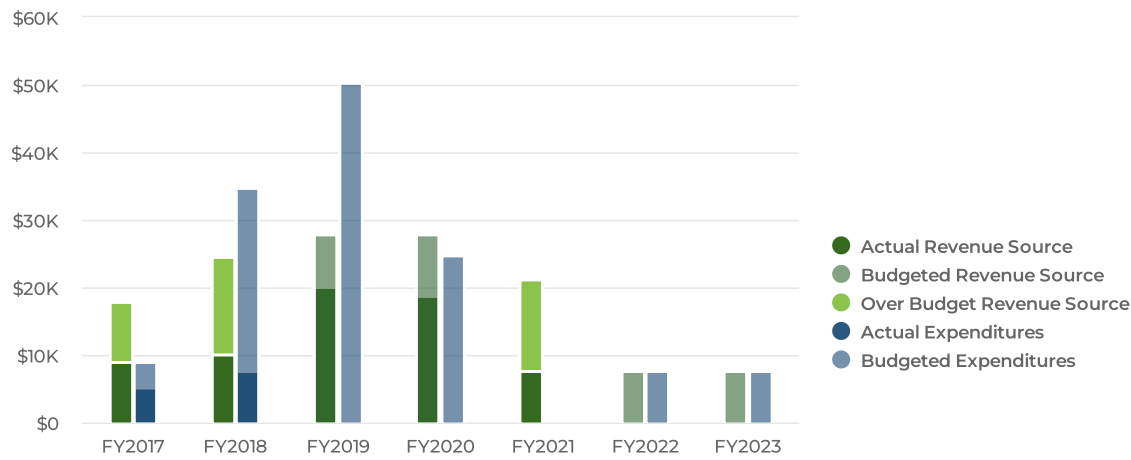
The City of Atlantic Beach is projecting \$25K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$25K in FY2023.





Summary

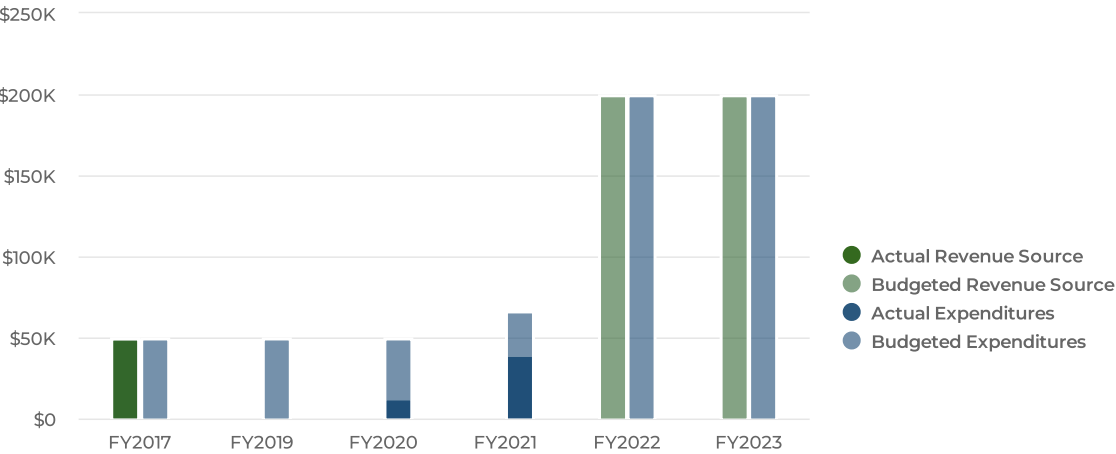
The City of Atlantic Beach is projecting \$7.72K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$7.72K in FY2023.





Summary

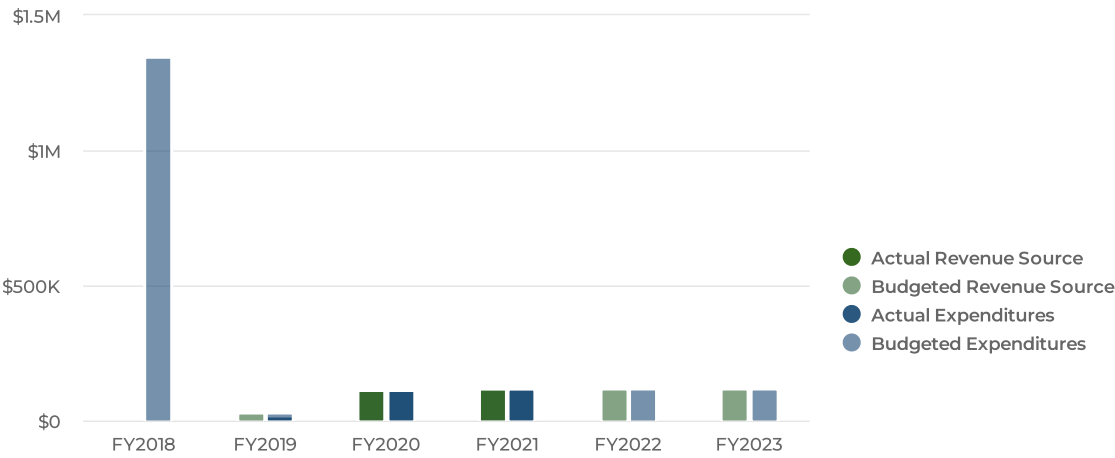
The City of Atlantic Beach is projecting \$200K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$200K in FY2023.





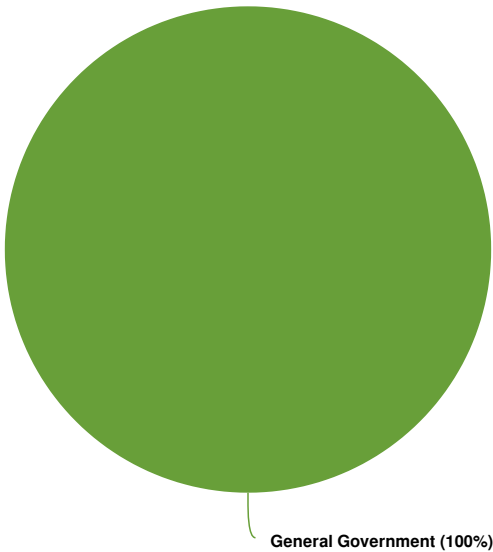
Summary

The City of Atlantic Beach is projecting \$120.29K of revenue in FY2023, which represents a 2.3% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.3% or \$2.84K to \$120.29K in FY2023.



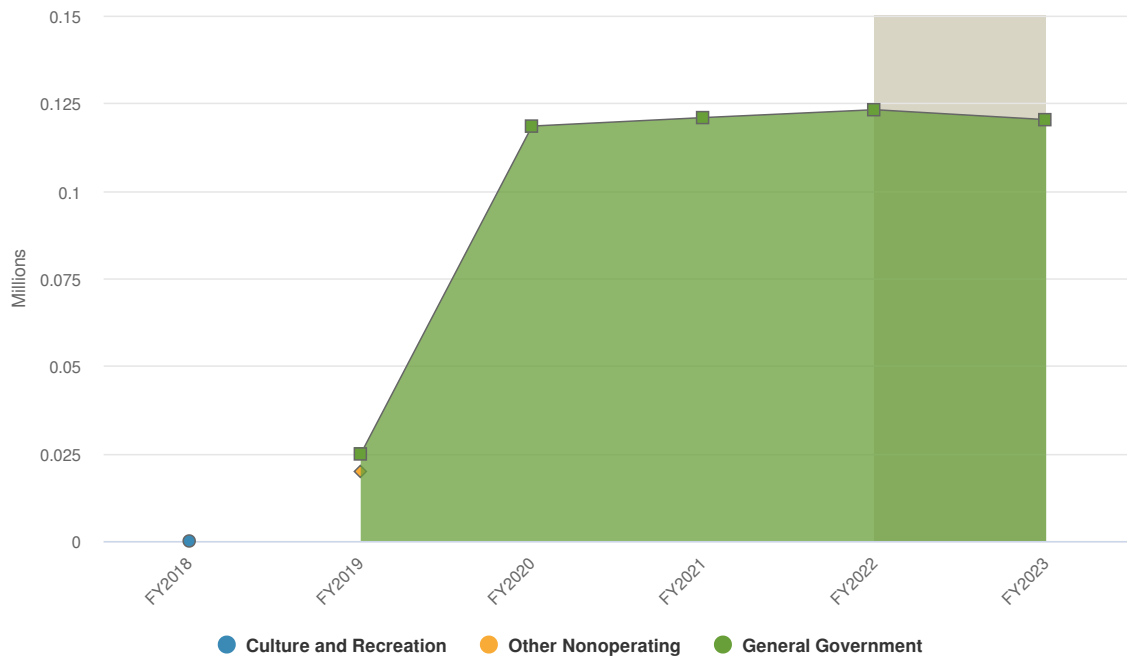
Expenditures by Function

Budgeted Expenditures by Function





## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>Debt Service</b>					
2018 BB&T DEBT	\$70,000	\$75,000	\$80,000	\$80,000	0%
2018 BB&T DEBT	\$48,458	\$45,884	\$43,133	\$40,293	-6.6%
<b>Total Debt Service:</b>	<b>\$118,458</b>	<b>\$120,884</b>	<b>\$123,133</b>	<b>\$120,293</b>	<b>-2.3%</b>
<b>Total General Government:</b>	<b>\$118,458</b>	<b>\$120,884</b>	<b>\$123,133</b>	<b>\$120,293</b>	<b>-2.3%</b>
<b>Total Expenditures:</b>	<b>\$118,458</b>	<b>\$120,884</b>	<b>\$123,133</b>	<b>\$120,293</b>	<b>-2.3%</b>

# Governmental Capital Projects Fund



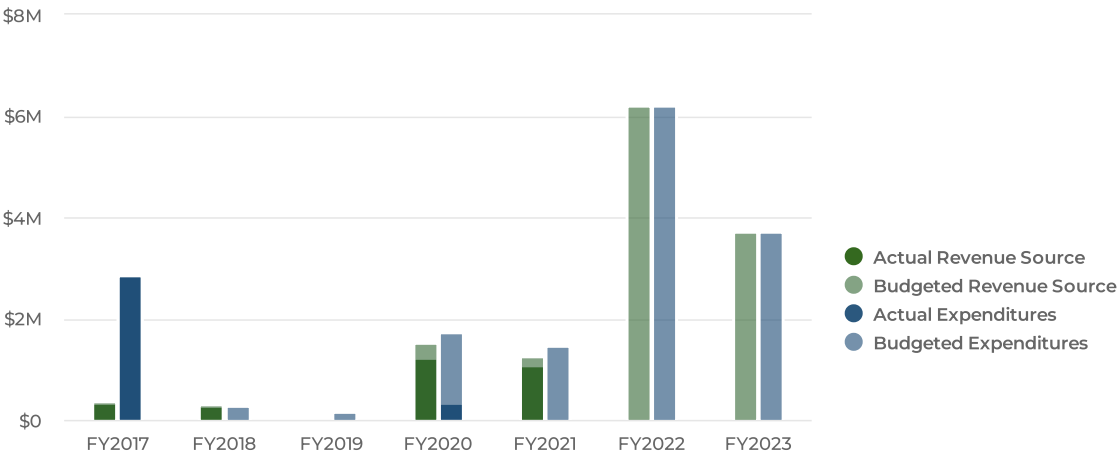
## Capital Projects Fund

### Purpose:

- To build up cash reserve balances for future capital expenditures, including major purchases of equipment and vehicles, other than those recorded in the Enterprise (Proprietary) Funds
- To account for the spending of capital expenditure reserves, which include items that are not recurring or that will take more than one year to complete
- To account for the costs of projects in a separate fund from the associated activity, in order to separate the capital outlay expenditure from the operating budget
- To track funding sources specifically designated for capital projects

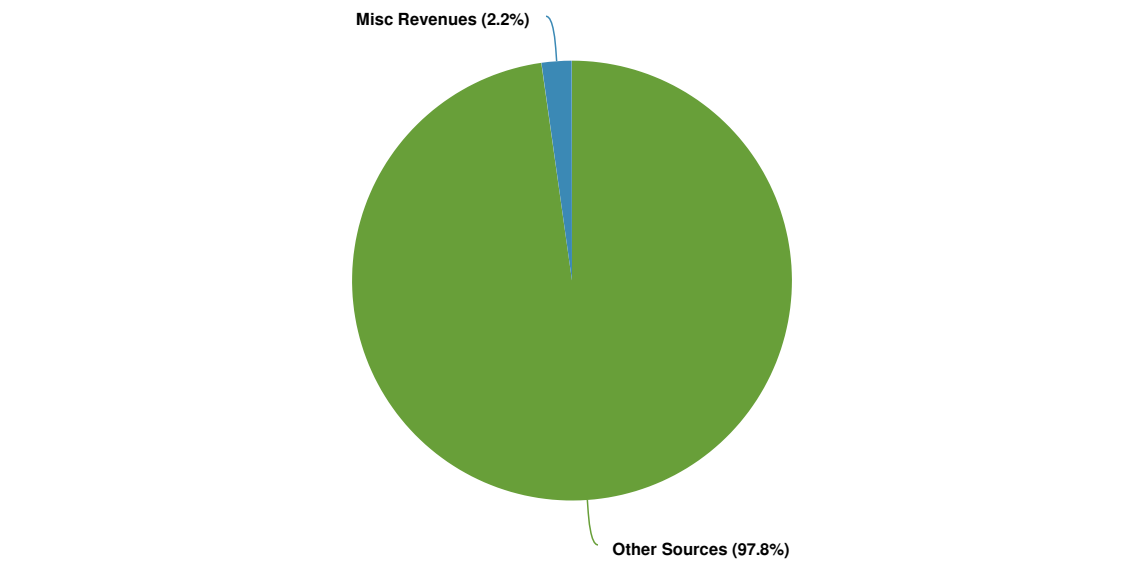
## Summary

The City of Atlantic Beach is projecting \$3.74M of revenue in FY2023, which represents a 39.9% decrease over the prior year. Budgeted expenditures are projected to decrease by 39.9% or \$2.48M to \$3.74M in FY2023.

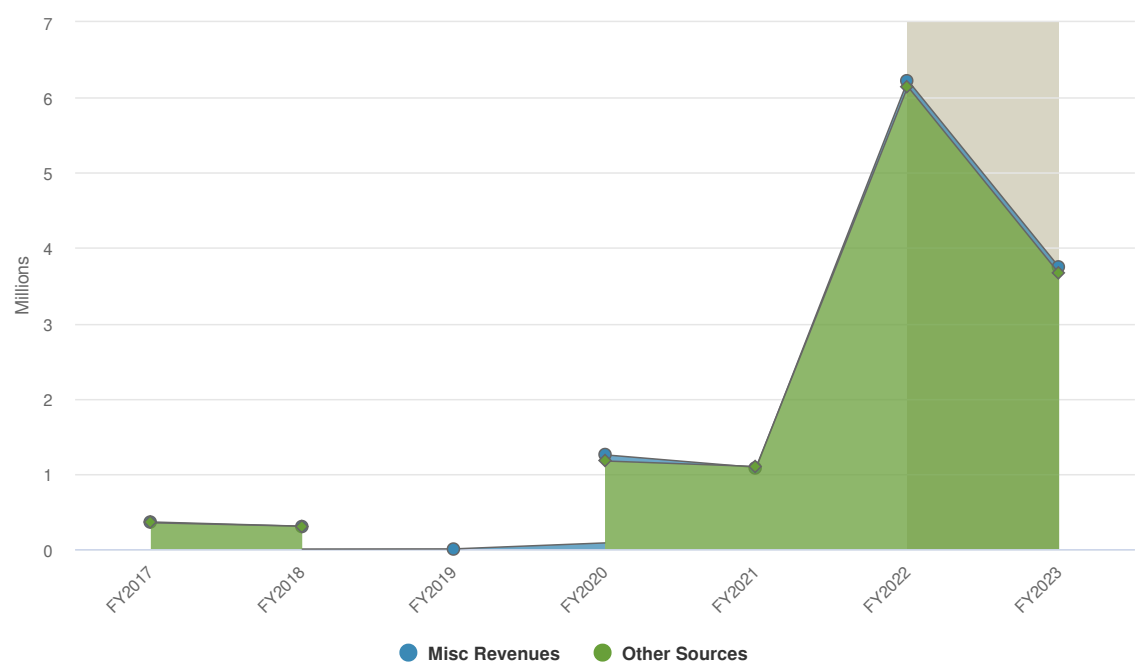


# Revenues by Source

## Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



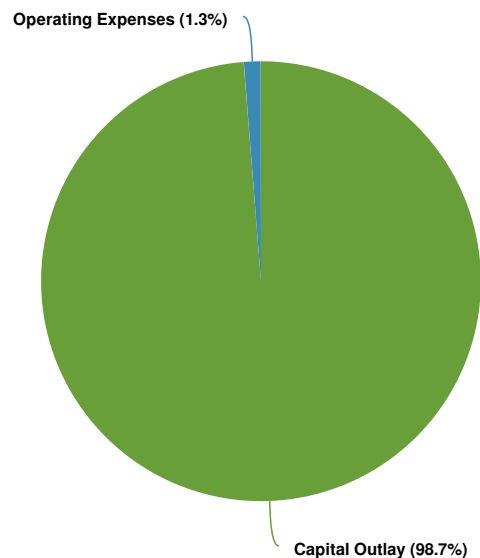
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					

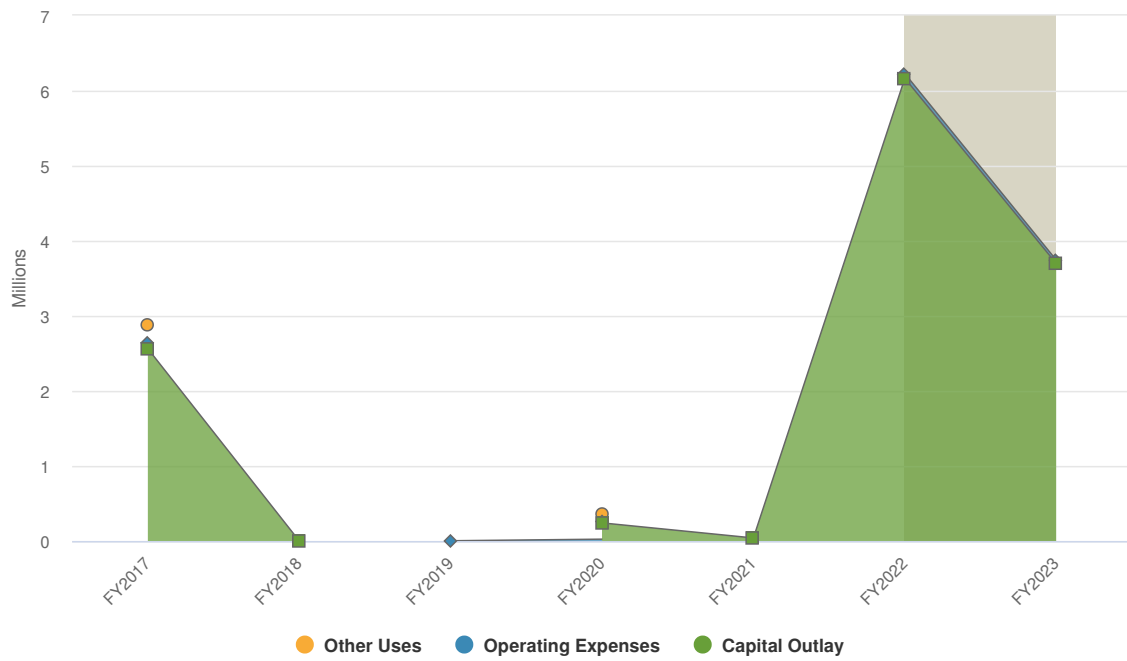
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Misc Revenues</b>					
INTEREST EARNINGS-ALLOCAT	\$81,604	-\$12,394	\$83,245	\$83,245	0%
<b>Total Misc Revenues:</b>	<b>\$81,604</b>	<b>-\$12,394</b>	<b>\$83,245</b>	<b>\$83,245</b>	<b>0%</b>
<b>Other Sources</b>					
FUND 001-GENERAL FUND			\$0	\$50,000	N/A
FUND CDBG GRANT FUND		\$16,667	\$91,200	\$0	-100%
FUND 131-HALF CENT TAX	\$470,000	\$255,000	\$1,045,800	\$1,000,000	-4.4%
FUND 120 CONV. DEV. TAX			\$184,635	\$0	-100%
FUND 130-LOCAL OPT GAS TX		\$325,000	\$325,000	\$488,000	50.2%
FUND 170-AMERICAN RESCUE PLAN ACT			\$1,196,224	\$500,000	-58.2%
FROM FUND 400			\$149,051	\$0	-100%
FROM FUND 410	\$300,000	\$100,000	\$387,000	\$0	-100%
FROM FUND 470	\$400,000	\$400,000	\$477,000	\$350,000	-26.6%
APPROPRIATED FUND BALANCE			\$2,288,150	\$1,272,566	-44.4%
<b>Total Other Sources:</b>	<b>\$1,170,000</b>	<b>\$1,096,667</b>	<b>\$6,144,060</b>	<b>\$3,660,566</b>	<b>-40.4%</b>
<b>Total Revenue Source:</b>	<b>\$1,251,604</b>	<b>\$1,084,273</b>	<b>\$6,227,305</b>	<b>\$3,743,811</b>	<b>-39.9%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

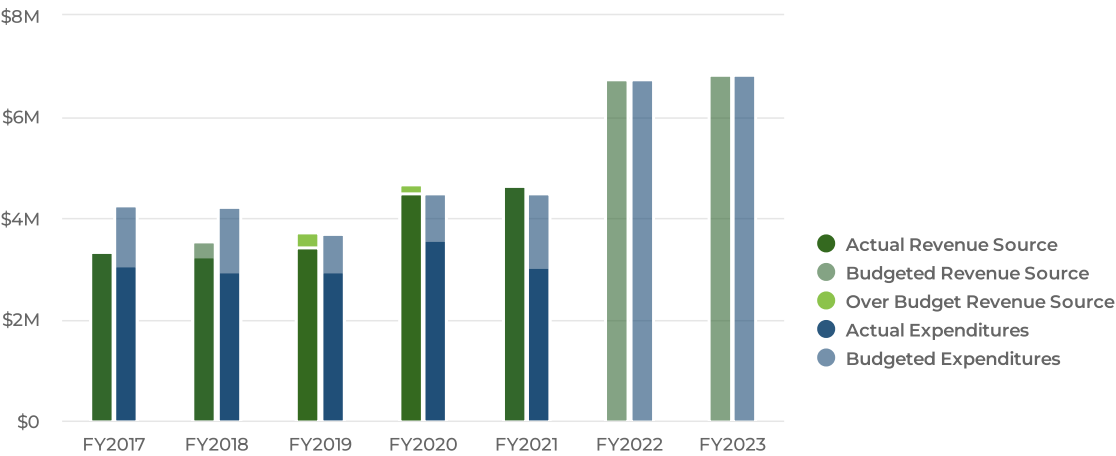
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Operating Expenses					
General Government	\$24,235		\$0	\$0	0%
Public Safety			\$62,564	\$47,000	-24.9%
<b>Total Operating Expenses:</b>	<b>\$24,235</b>	<b>\$0</b>	<b>\$62,564</b>	<b>\$47,000</b>	<b>-24.9%</b>
Capital Outlay					
Public Safety	\$0	\$8,677	\$46,055	\$0	-100%
Transportation	\$241,103	\$31,574	\$5,303,551	\$2,600,000	-51%
Culture and Recreation			\$815,135	\$1,096,811	34.6%
<b>Total Capital Outlay:</b>	<b>\$241,103</b>	<b>\$40,252</b>	<b>\$6,164,741</b>	<b>\$3,696,811</b>	<b>-40%</b>
Other Uses					
Other Uses	\$90,132		\$0	\$0	0%
<b>Total Other Uses:</b>	<b>\$90,132</b>		<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$355,470</b>	<b>\$40,252</b>	<b>\$6,227,305</b>	<b>\$3,743,811</b>	<b>-39.9%</b>





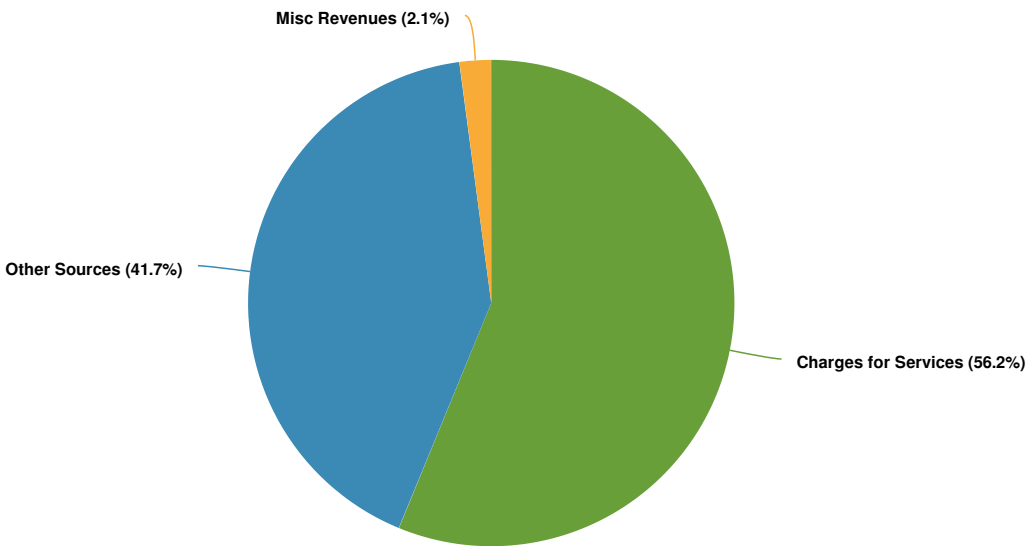
### Summary

The City of Atlantic Beach is projecting \$6.86M of revenue in FY2023, which represents a 1.5% increase over the prior year. Budgeted expenditures are projected to increase by 1.5% or \$103.2K to \$6.86M in FY2023.

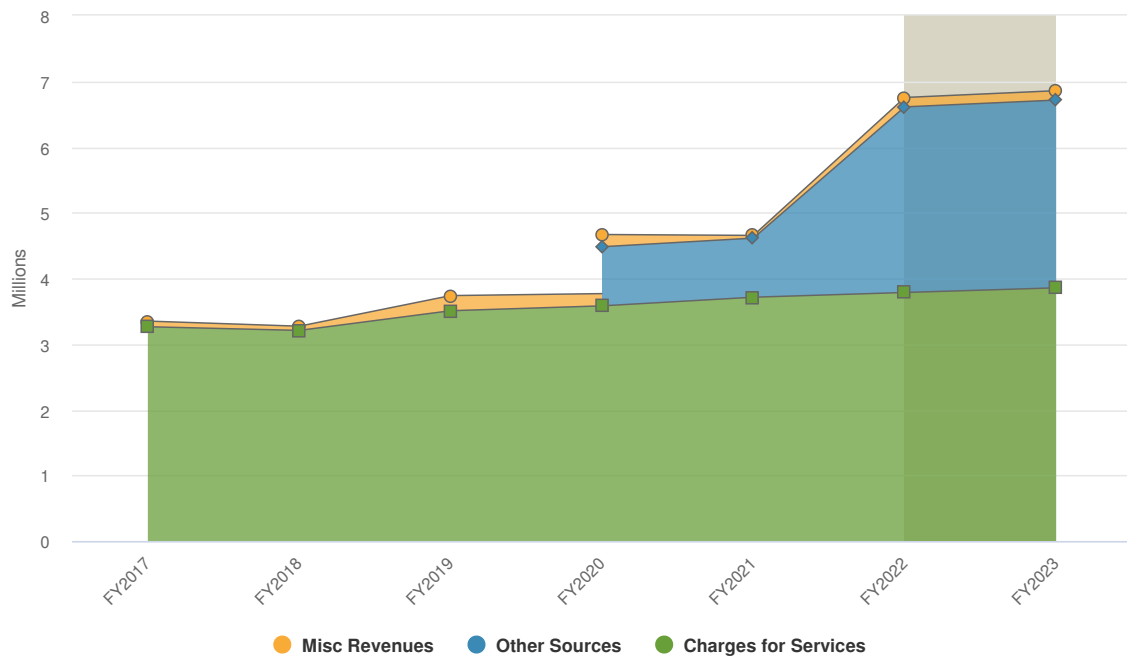


### Revenues by Source

Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



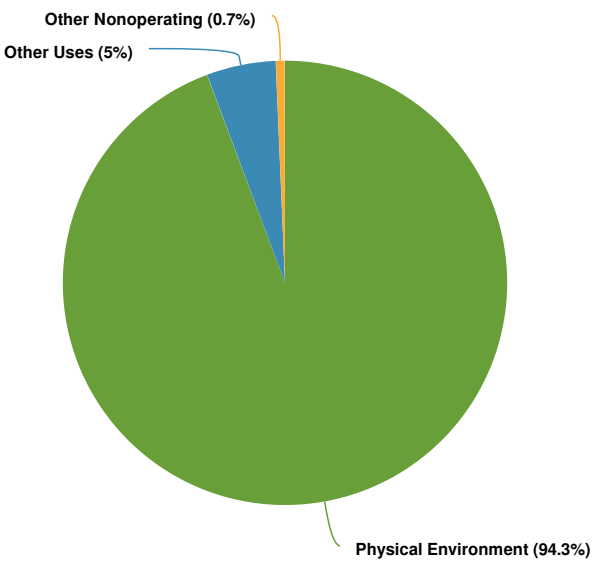
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Charges for Services	\$3,580,266	\$3,711,757	\$3,783,805	\$3,854,594	1.9%
Misc Revenues	\$186,450	\$41,346	\$143,000	\$143,000	0%
Other Sources	\$900,000	\$900,000	\$2,826,540	\$2,858,950	1.1%
<b>Total Revenue Source:</b>	<b>\$4,666,716</b>	<b>\$4,653,103</b>	<b>\$6,753,345</b>	<b>\$6,856,544</b>	<b>1.5%</b>

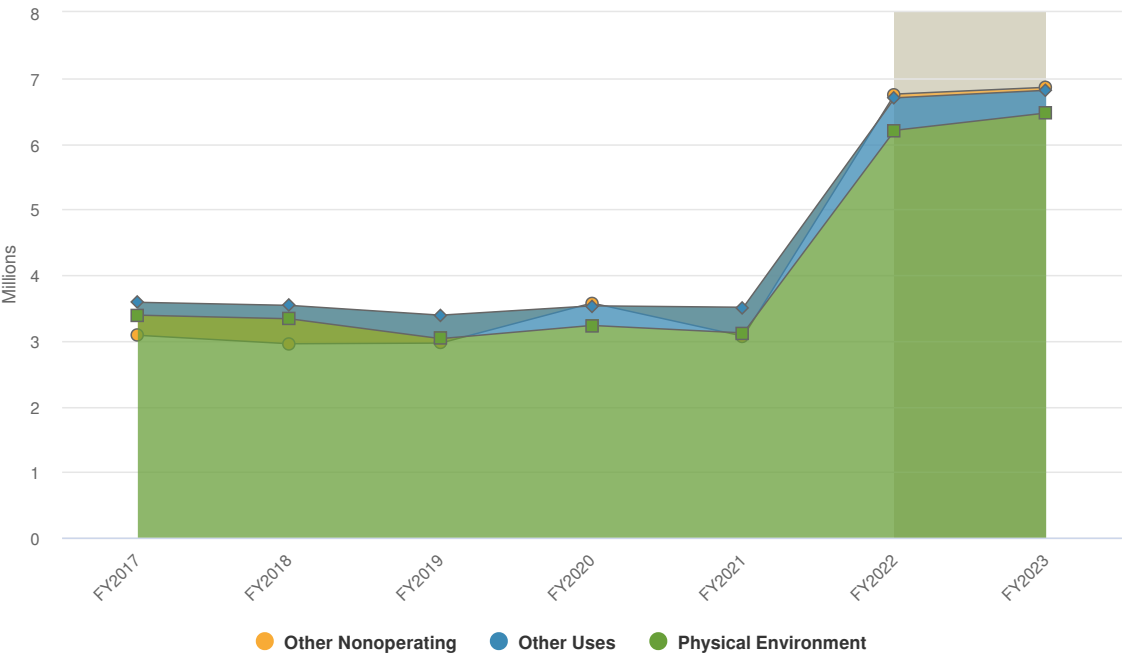


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

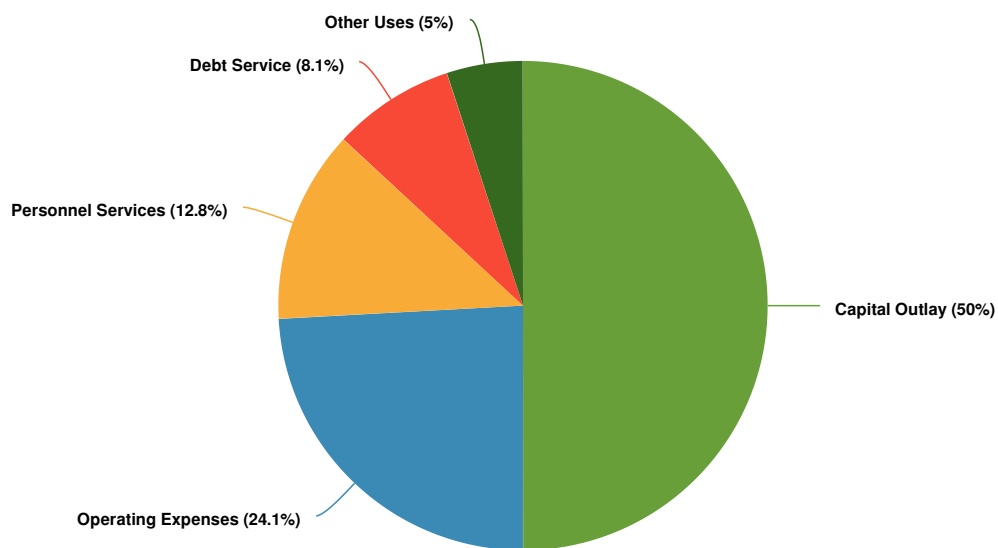




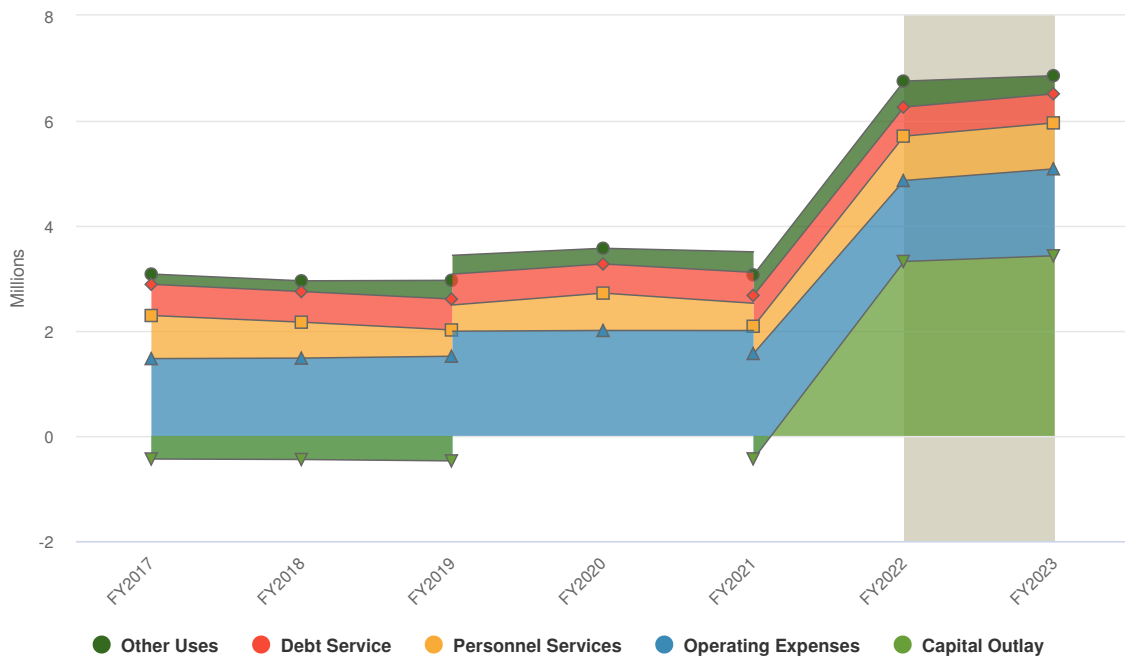
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Physical Environment	\$3,230,327	\$3,115,970	\$6,201,746	\$6,465,375	4.3%
Other Uses	\$298,571	\$391,373	\$494,527	\$345,476	-30.1%
Other Nonoperating	\$42,423	-\$441,721	\$57,072	\$45,693	-19.9%
<b>Total Expenditures:</b>	<b>\$3,571,321</b>	<b>\$3,065,623</b>	<b>\$6,753,345</b>	<b>\$6,856,544</b>	<b>1.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

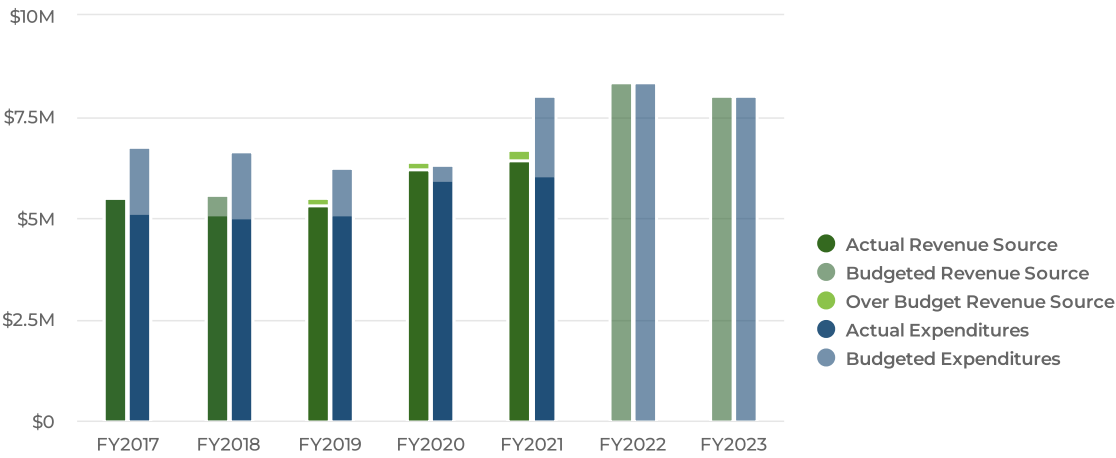
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$710,984	\$518,664	\$844,218	\$874,302	3.6%
Operating Expenses	\$2,007,020	\$2,005,709	\$1,541,788	\$1,654,923	7.3%
Capital Outlay	\$0	-\$437,872	\$3,319,740	\$3,428,650	3.3%
Debt Service	\$554,746	\$587,749	\$553,072	\$553,193	0%
Other Uses	\$298,571	\$391,373	\$494,527	\$345,476	-30.1%
<b>Total Expense Objects:</b>	<b>\$3,571,321</b>	<b>\$3,065,623</b>	<b>\$6,753,345</b>	<b>\$6,856,544</b>	<b>1.5%</b>





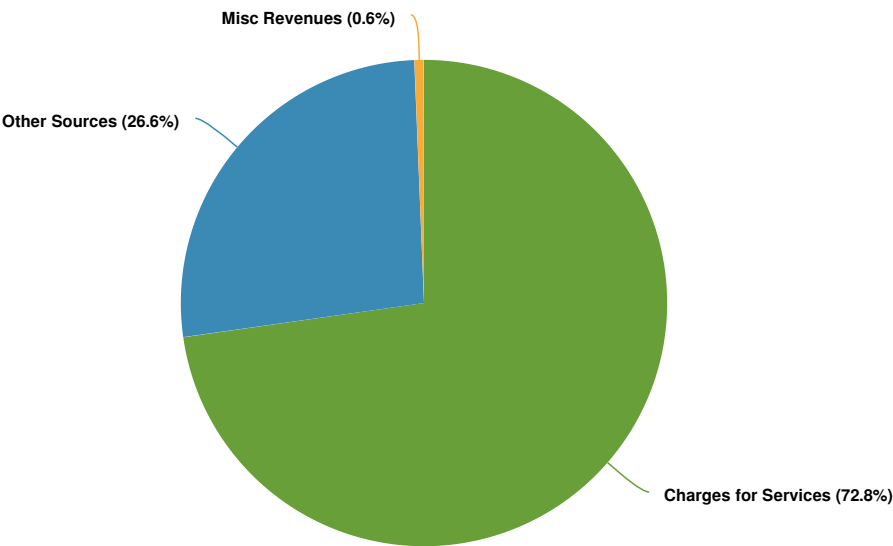
### Summary

The City of Atlantic Beach is projecting \$8.04M of revenue in FY2023, which represents a 4.1% decrease over the prior year. Budgeted expenditures are projected to decrease by 4.1% or \$344.23K to \$8.04M in FY2023.

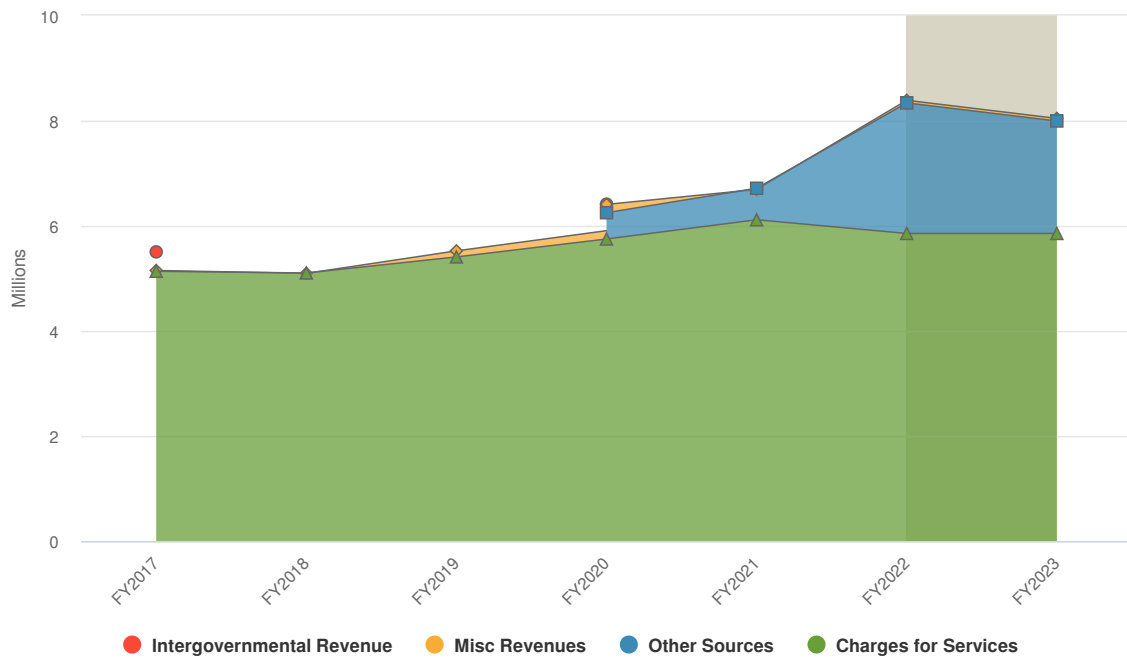


### Revenues by Source

Projected 2023 Revenues by Source



### Budgeted and Historical 2023 Revenues by Source



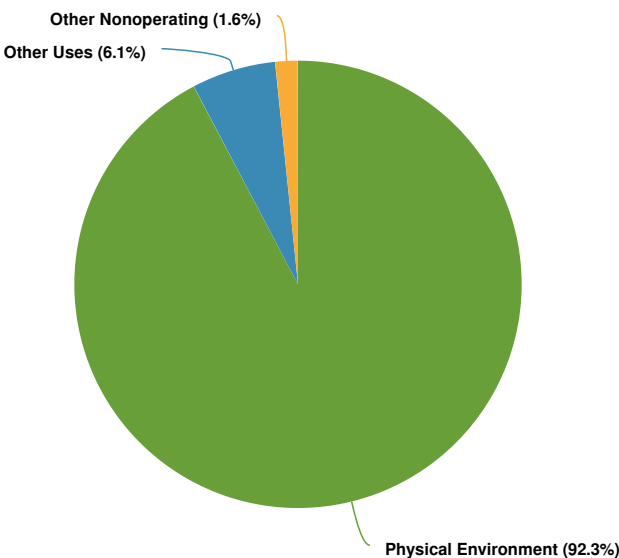
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue	\$4,613		\$0	\$0	0%
Charges for Services	\$5,747,992	\$6,113,620	\$5,853,070	\$5,853,070	0%
Misc Revenues	\$158,264	-\$22,576	\$50,000	\$50,000	0%
Other Sources	\$500,000	\$600,000	\$2,484,833	\$2,140,601	-13.9%
<b>Total Revenue Source:</b>	<b>\$6,410,869</b>	<b>\$6,691,045</b>	<b>\$8,387,903</b>	<b>\$8,043,671</b>	<b>-4.1%</b>

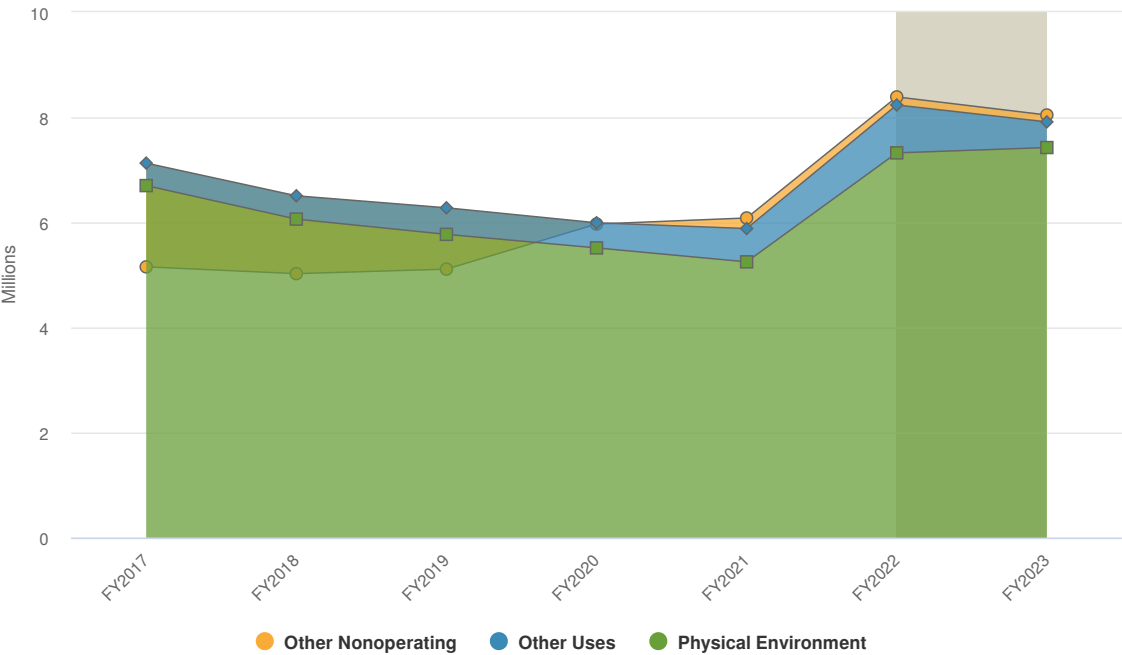


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function

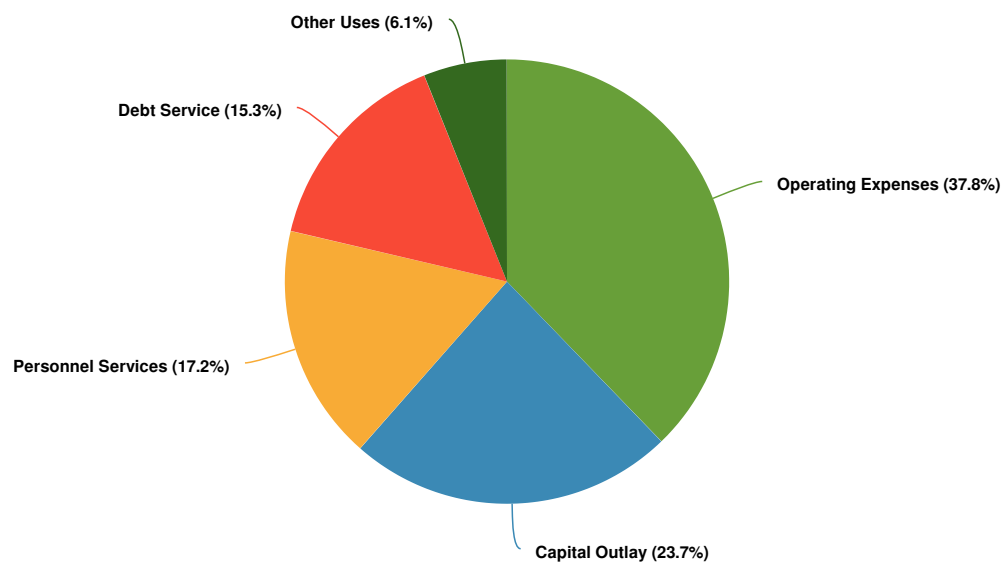


Grey background indicates budgeted figures.

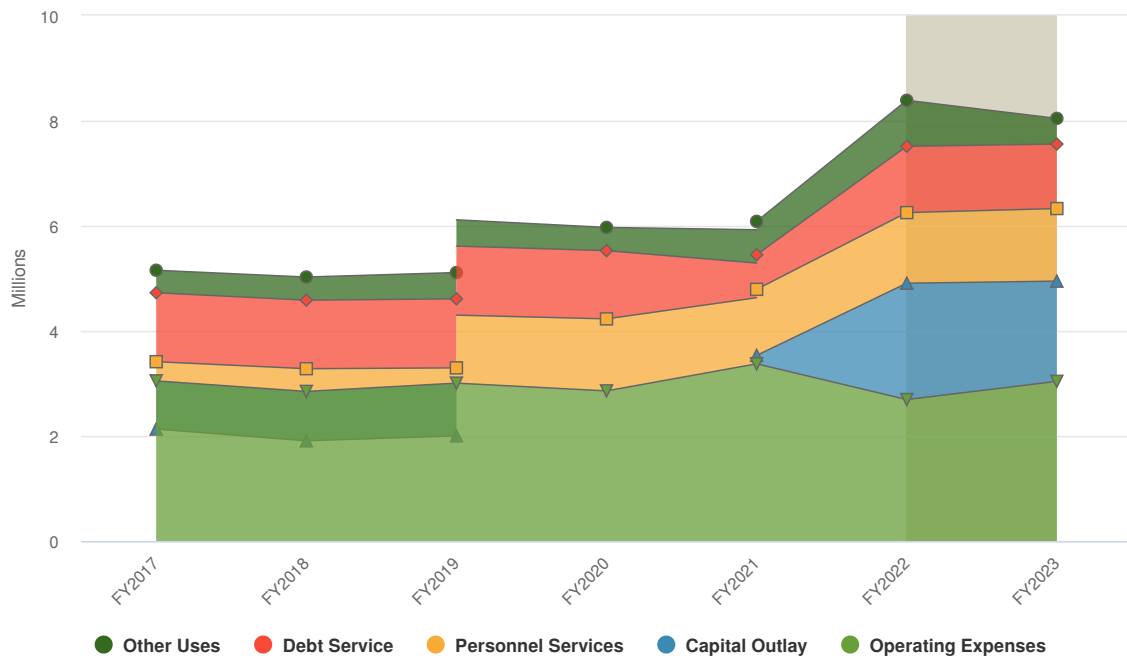
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Physical Environment	\$5,513,811	\$5,248,218	\$7,322,356	\$7,424,184	1.4%
Other Uses	\$478,333	\$634,297	\$912,274	\$488,435	-46.5%
Other Nonoperating	-\$24,226	\$201,075	\$153,273	\$131,052	-14.5%
<b>Total Expenditures:</b>	<b>\$5,967,919</b>	<b>\$6,083,591</b>	<b>\$8,387,903</b>	<b>\$8,043,671</b>	<b>-4.1%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

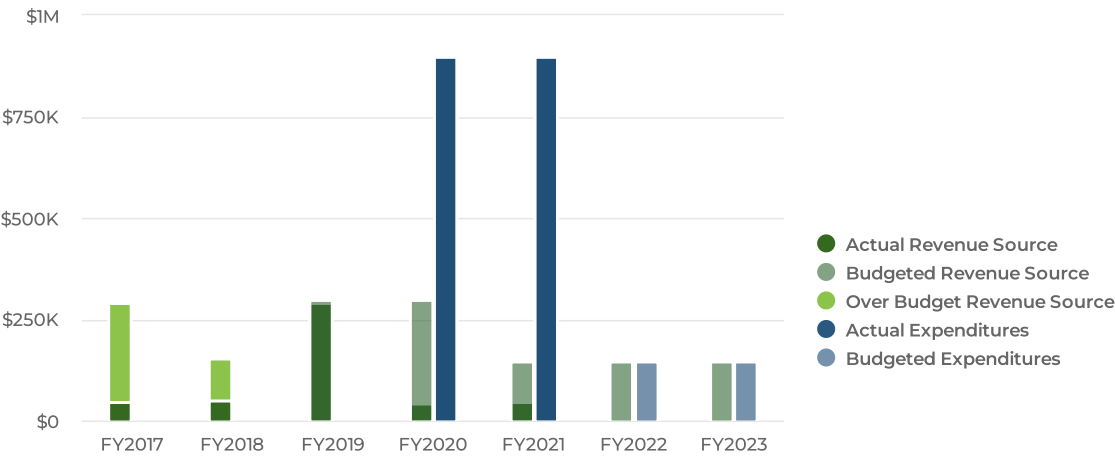
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$1,370,940	\$1,258,074	\$1,343,824	\$1,381,424	2.8%
Operating Expenses	\$2,856,605	\$3,372,182	\$2,691,508	\$3,038,538	12.9%
Capital Outlay	\$0	\$159,536	\$2,215,024	\$1,907,622	-13.9%
Debt Service	\$1,298,879	\$659,502	\$1,262,112	\$1,227,652	-2.7%
Other Uses	\$441,495	\$634,297	\$875,435	\$488,435	-44.2%
<b>Total Expense Objects:</b>	<b>\$5,967,919</b>	<b>\$6,083,591</b>	<b>\$8,387,903</b>	<b>\$8,043,671</b>	<b>-4.1%</b>





Summary

The City of Atlantic Beach is projecting \$150K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$150K in FY2023.

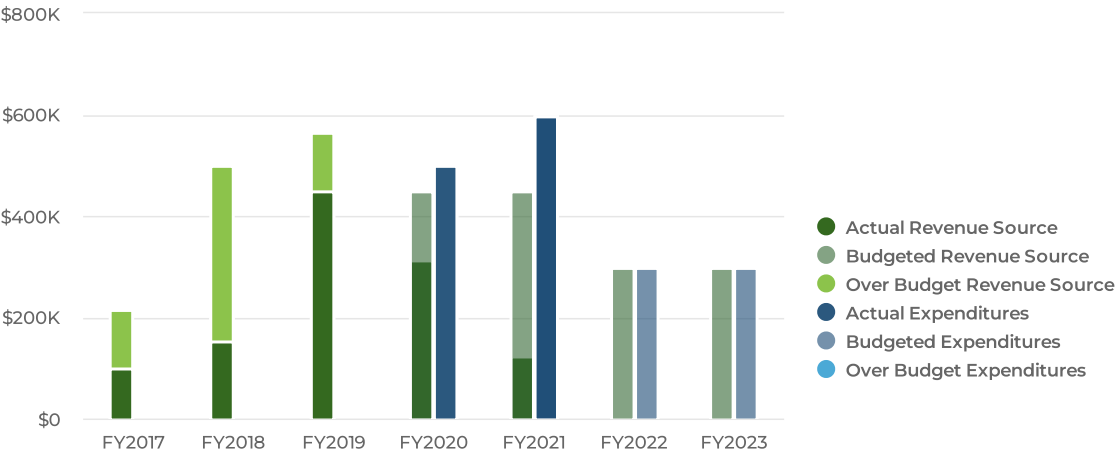






**Summary**

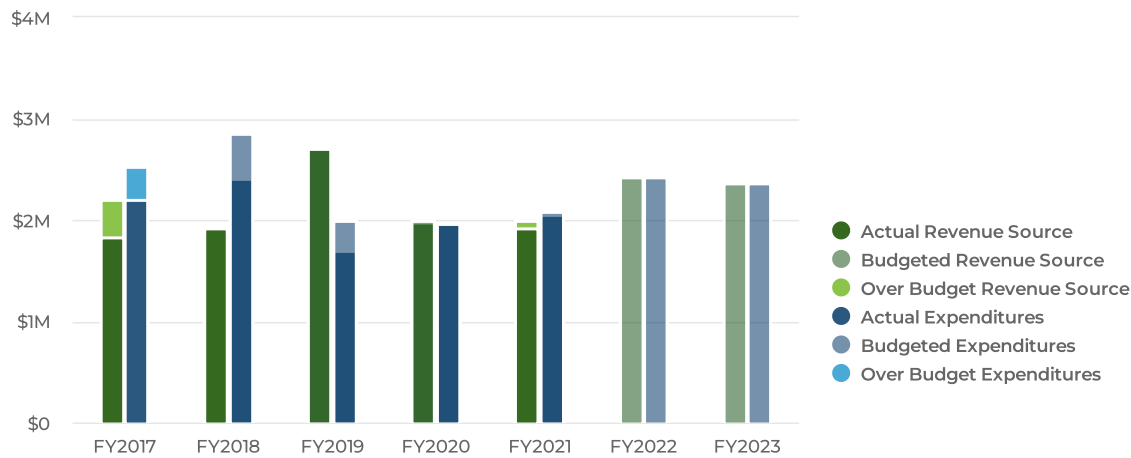
The City of Atlantic Beach is projecting \$300K of revenue in FY2023, which represents a 0% increase over the prior year. Budgeted expenditures are projected to increase by 0% or N/A to \$300K in FY2023.





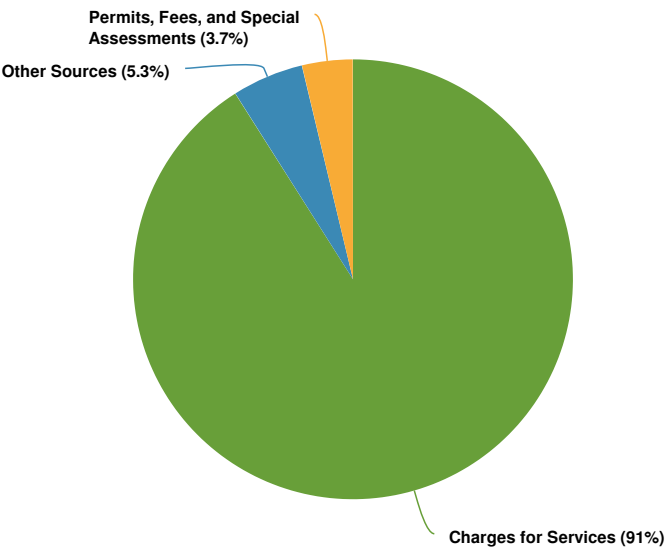
Summary

The City of Atlantic Beach is projecting \$2.37M of revenue in FY2023, which represents a 2.5% decrease over the prior year. Budgeted expenditures are projected to decrease by 2.6% or \$62.82K to \$2.37M in FY2023.

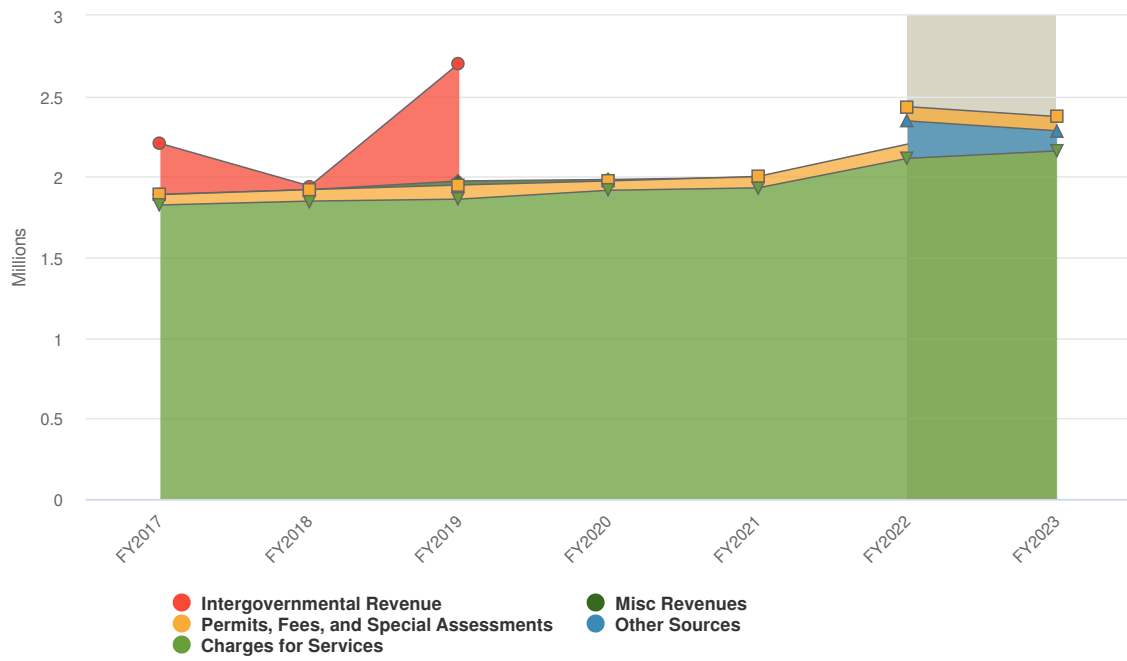


Revenues by Source

Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



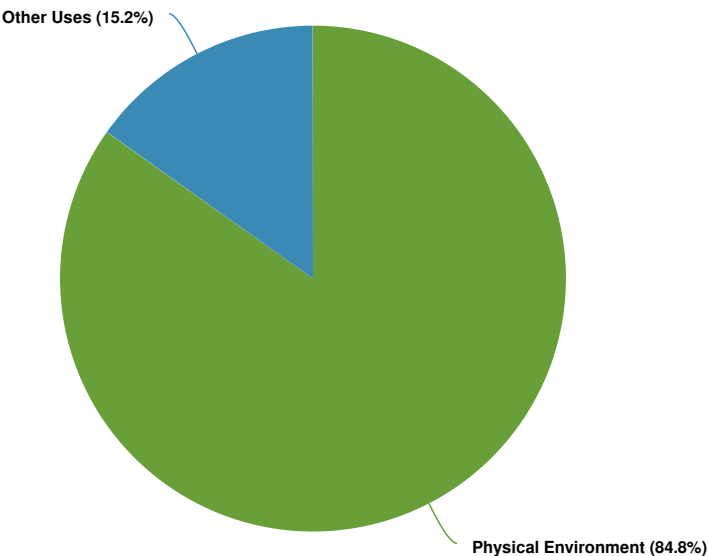
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments	\$58,169	\$70,985	\$88,500	\$88,500	0%
Charges for Services	\$1,915,650	\$1,930,877	\$2,114,000	\$2,159,995	2.2%
Misc Revenues	\$8,923	-\$5,353	\$0	\$0	0%
Other Sources			\$232,219	\$124,814	-46.3%
<b>Total Revenue Source:</b>	<b>\$1,982,742</b>	<b>\$1,996,509</b>	<b>\$2,434,719</b>	<b>\$2,373,309</b>	<b>-2.5%</b>

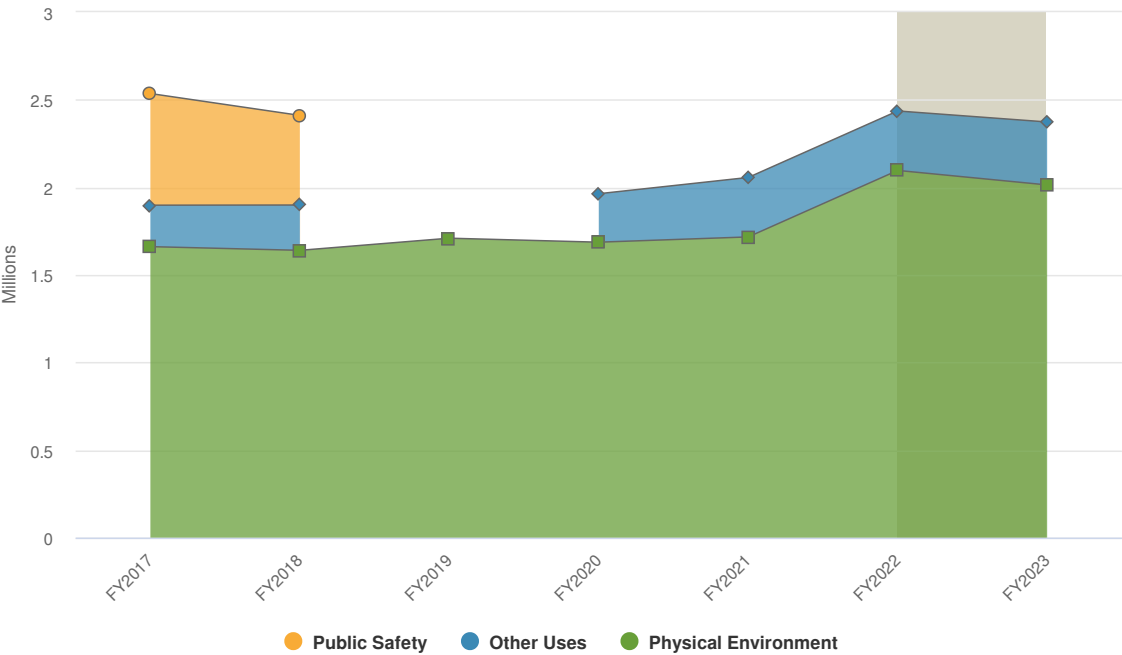


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



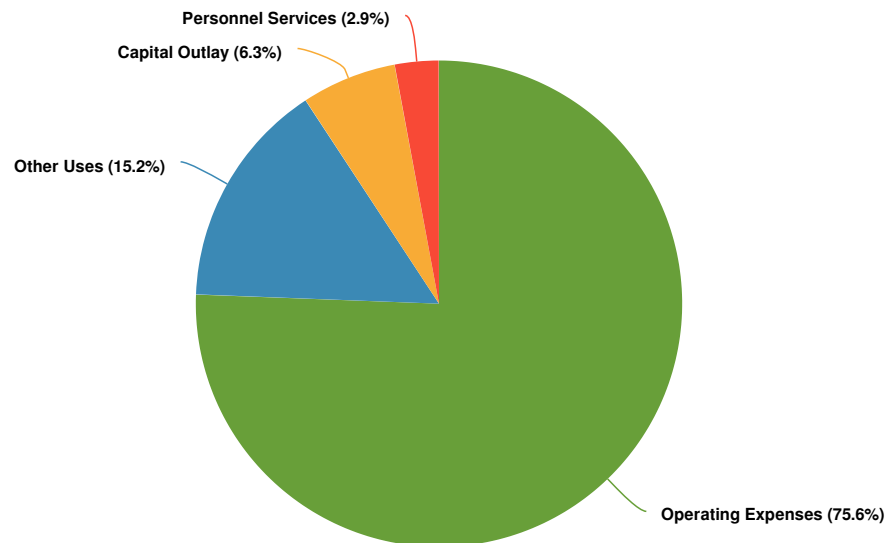
Grey background indicates budgeted figures.



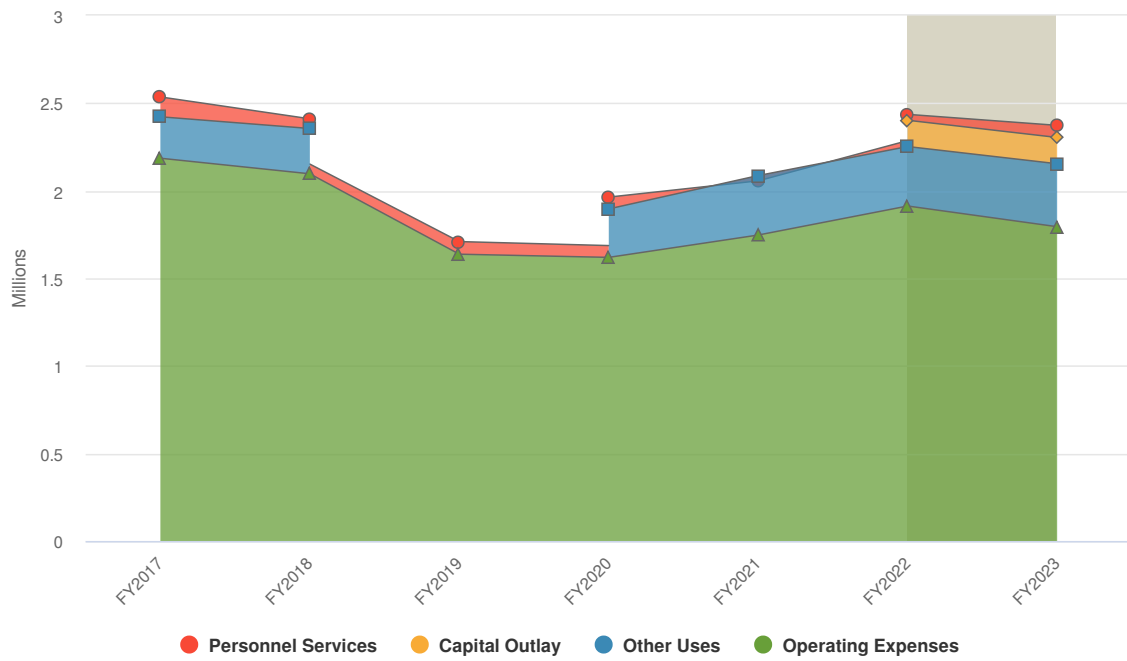
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Physical Environment	\$1,686,810	\$1,716,832	\$2,096,542	\$2,013,725	-4%
Personnel Services	\$67,405	-\$30,200	\$33,822	\$69,198	104.6%
Operating Expenses	\$1,619,405	\$1,747,032	\$1,912,720	\$1,794,527	-6.2%
Capital Outlay			\$150,000	\$150,000	0%
Other Uses	\$276,787	\$339,584	\$339,584	\$359,584	5.9%
Other Uses	\$276,787	\$339,584	\$339,584	\$359,584	5.9%
<b>Total Expenditures:</b>	<b>\$1,963,597</b>	<b>\$2,056,416</b>	<b>\$2,436,126</b>	<b>\$2,373,309</b>	<b>-2.6%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



### Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

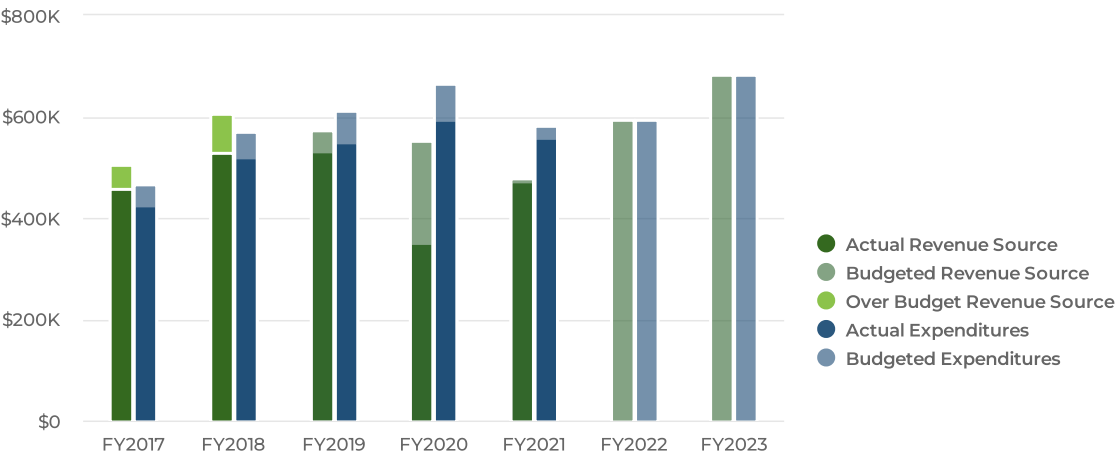
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$67,405	-\$30,200	\$33,822	\$69,198	104.6%
Operating Expenses	\$1,619,405	\$1,747,032	\$1,912,720	\$1,794,527	-6.2%
Capital Outlay	\$0	\$0	\$150,000	\$150,000	0%
Other Uses	\$276,787	\$339,584	\$339,584	\$359,584	5.9%
<b>Total Expense Objects:</b>	<b>\$1,963,597</b>	<b>\$2,056,416</b>	<b>\$2,436,126</b>	<b>\$2,373,309</b>	<b>-2.6%</b>





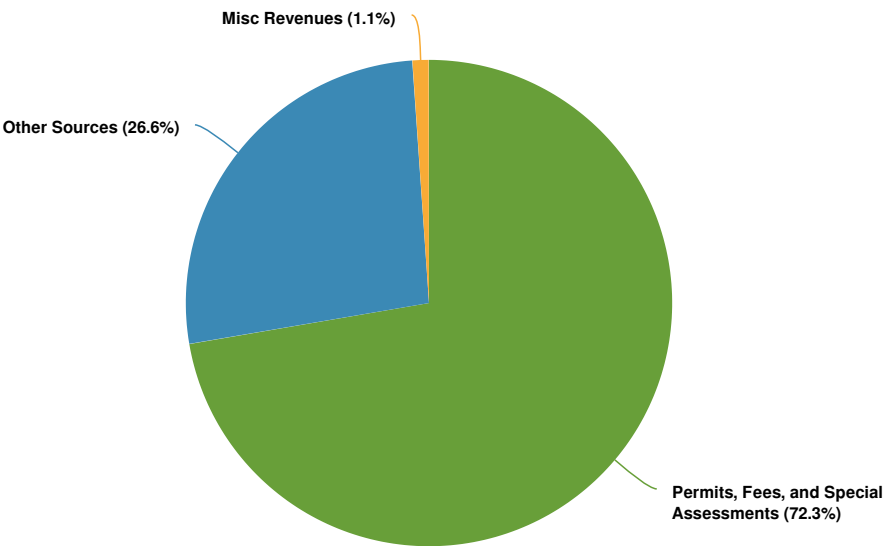
Summary

The City of Atlantic Beach is projecting \$683.55K of revenue in FY2023, which represents a 14.9% increase over the prior year. Budgeted expenditures are projected to increase by 14.9% or \$88.45K to \$683.55K in FY2023.

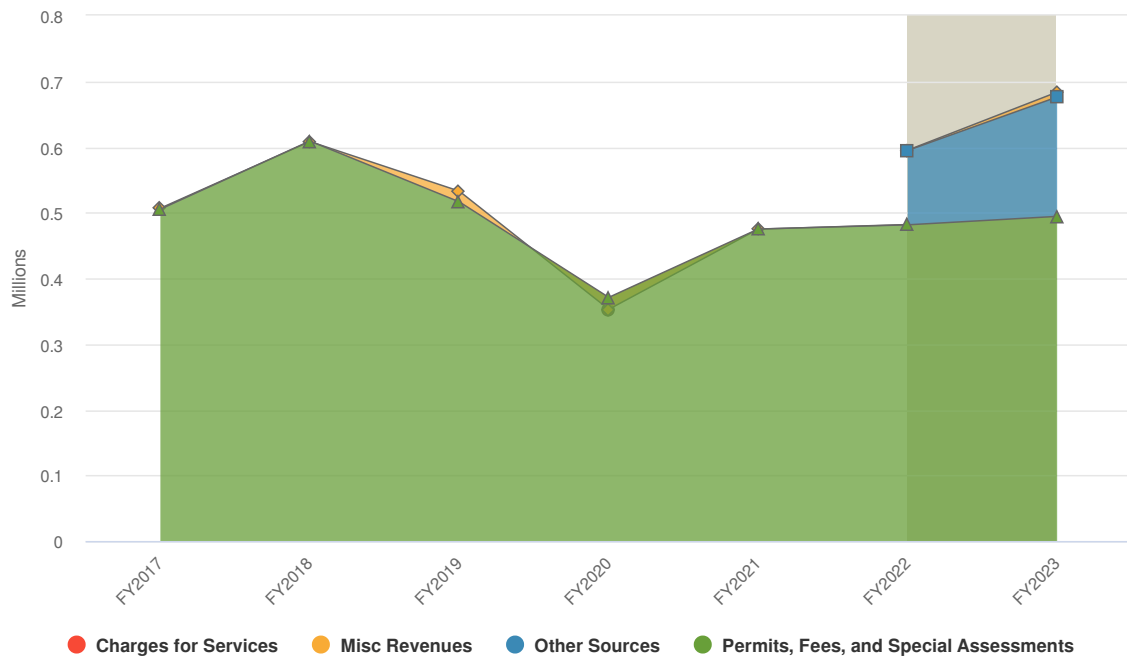


Revenues by Source

Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



Grey background indicates budgeted figures.

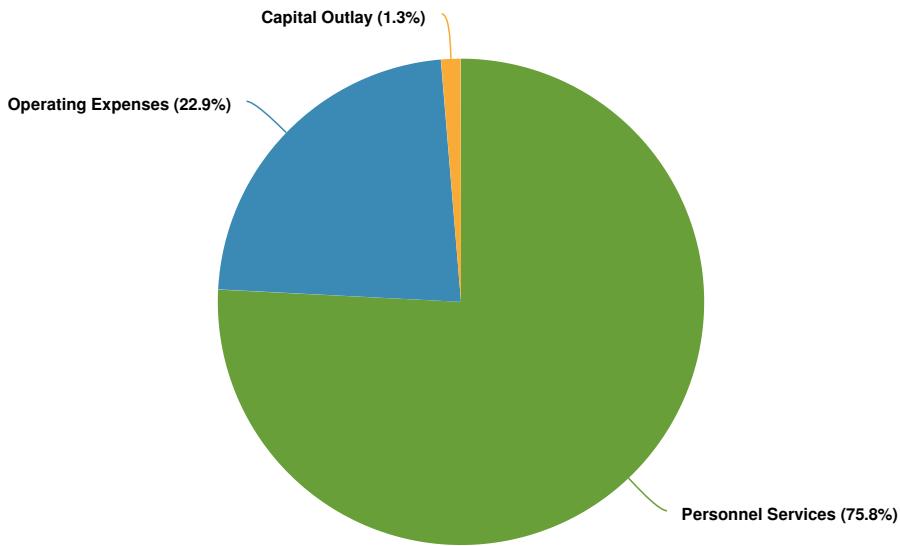
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Permits, Fees, and Special Assessments	\$370,960	\$474,977	\$481,404	\$494,273	2.7%
Charges for Services	\$0		\$0	\$0	0%
Misc Revenues	-\$18,208	-\$94	\$450	\$7,482	1,562.7%
Other Sources			\$113,241	\$181,794	60.5%
<b>Total Revenue Source:</b>	<b>\$352,753</b>	<b>\$474,884</b>	<b>\$595,095</b>	<b>\$683,549</b>	<b>14.9%</b>



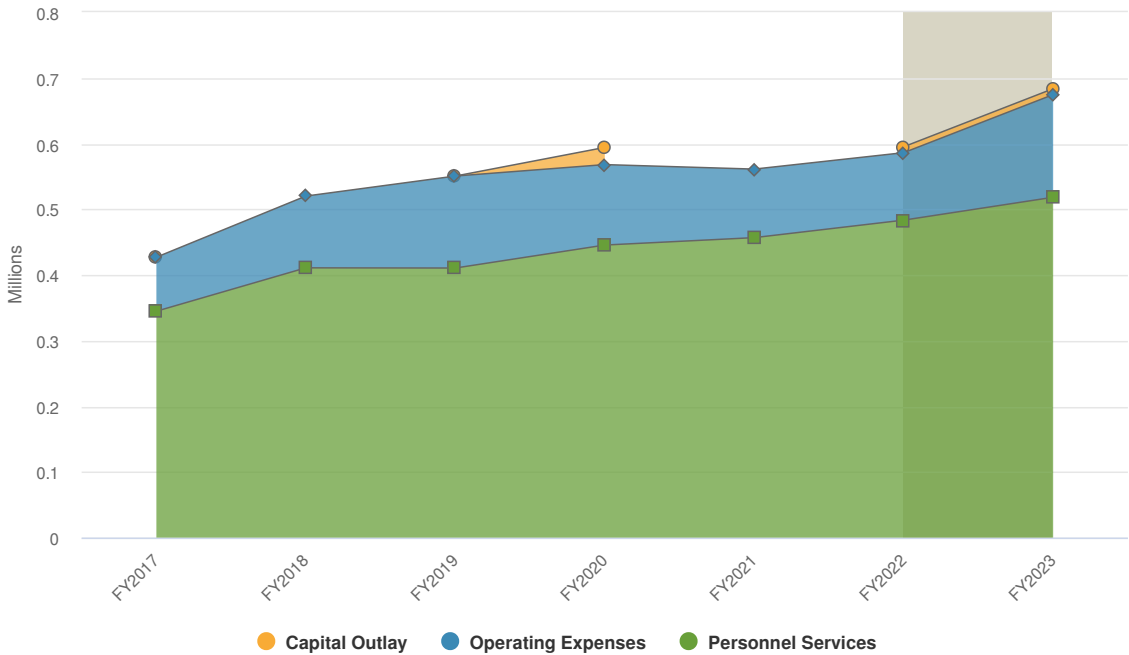


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



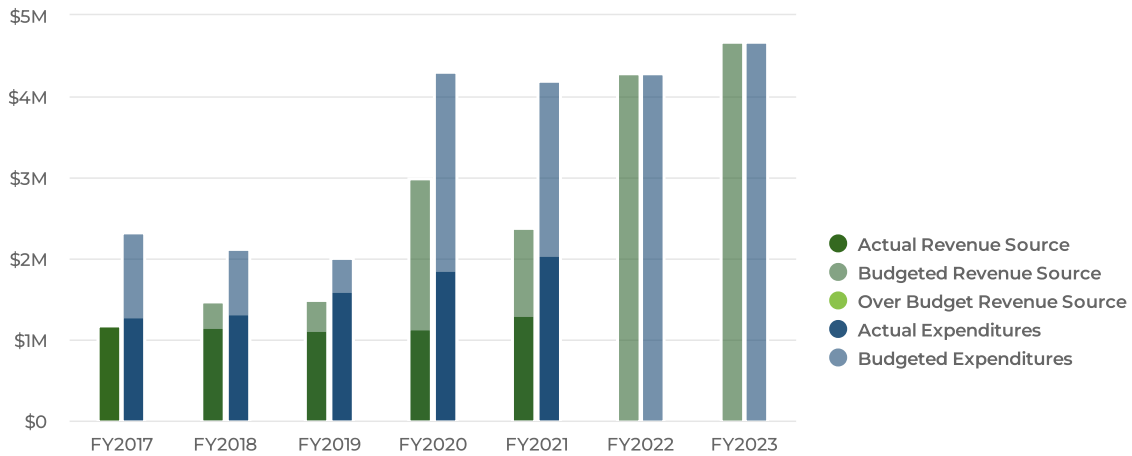
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$445,429	\$456,726	\$483,386	\$518,204	7.2%
Operating Expenses	\$122,529	\$104,371	\$102,709	\$156,345	52.2%
Capital Outlay	\$26,145	\$0	\$9,000	\$9,000	0%
<b>Total Expense Objects:</b>	<b>\$594,103</b>	<b>\$561,097</b>	<b>\$595,095</b>	<b>\$683,549</b>	<b>14.9%</b>





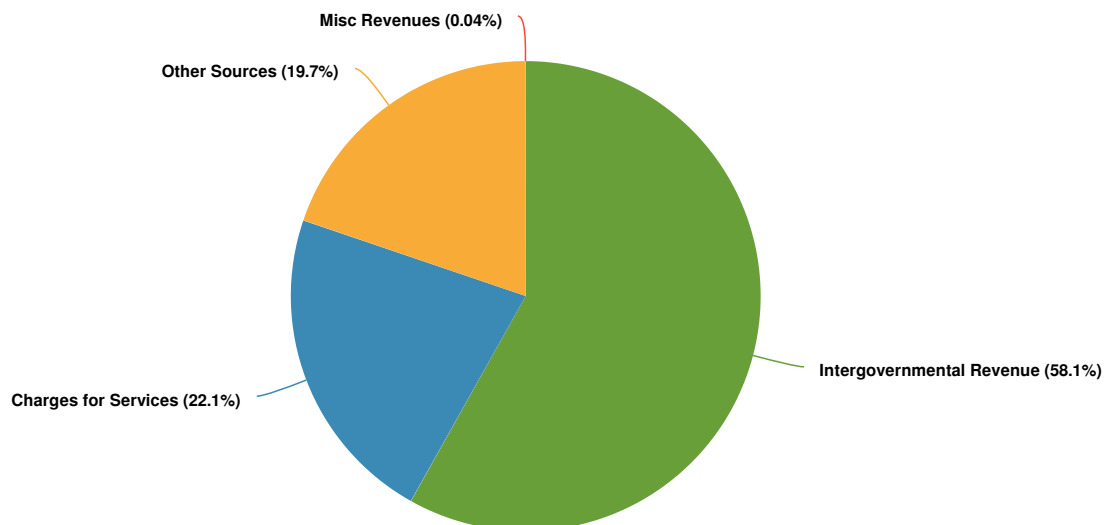
## Summary

The City of Atlantic Beach is projecting \$4.68M of revenue in FY2023, which represents a 8.8% increase over the prior year. Budgeted expenditures are projected to increase by 8.8% or \$378.94K to \$4.68M in FY2023.

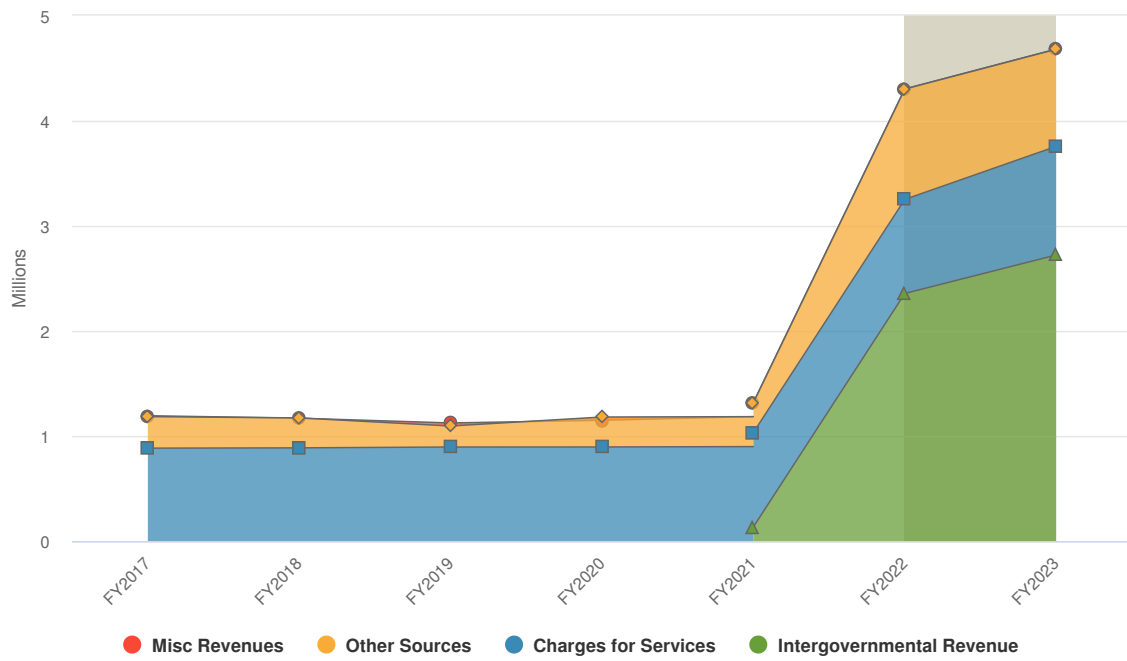


## Revenues by Source

### Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



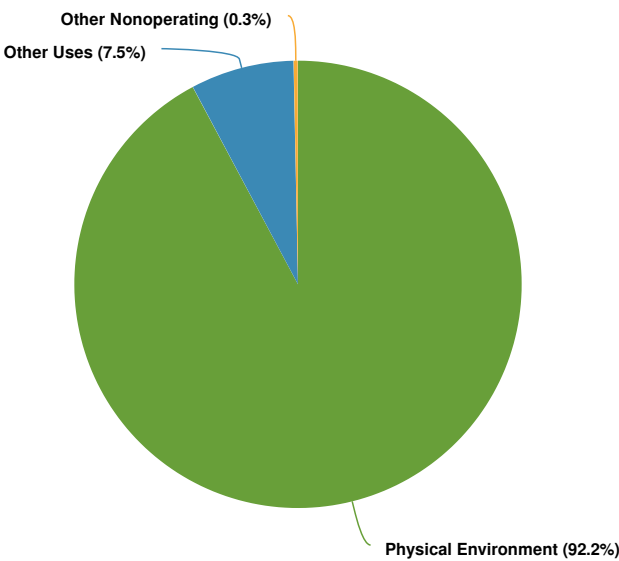
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Revenue Source					
Intergovernmental Revenue		\$134,447	\$2,355,806	\$2,721,662	15.5%
Charges for Services	\$894,776	\$898,242	\$894,998	\$1,033,991	15.5%
Misc Revenues	-\$31,263	\$368	\$1,471	\$1,699	15.5%
Other Sources	\$285,000	\$285,000	\$1,050,329	\$924,193	-12%
<b>Total Revenue Source:</b>	<b>\$1,148,513</b>	<b>\$1,318,057</b>	<b>\$4,302,604</b>	<b>\$4,681,545</b>	<b>8.8%</b>

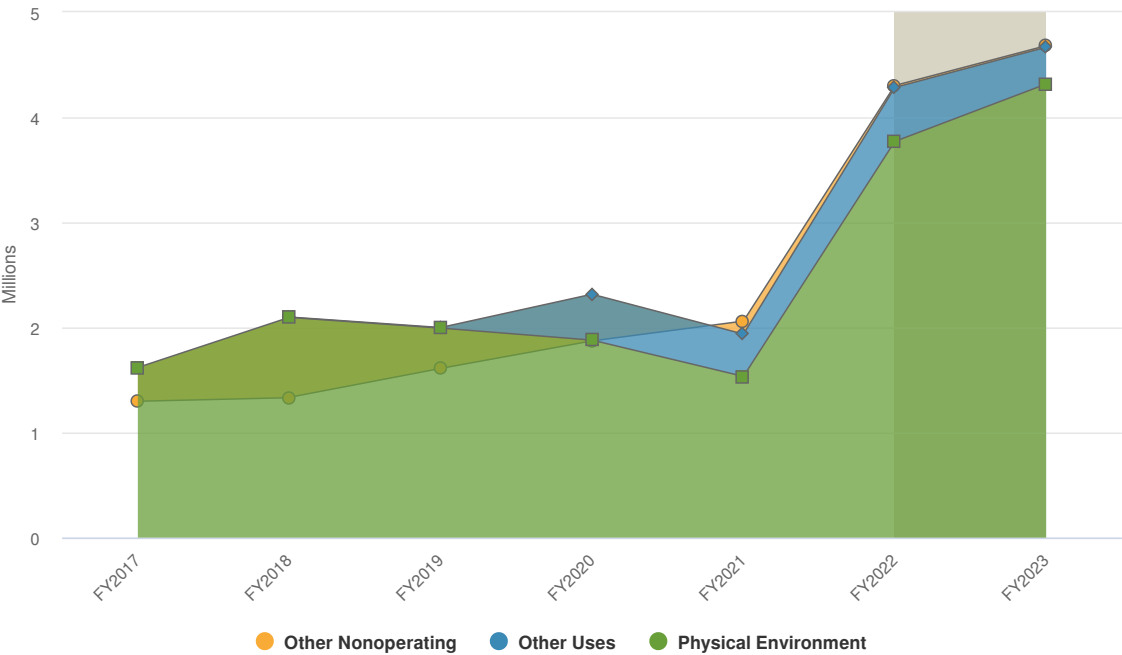


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



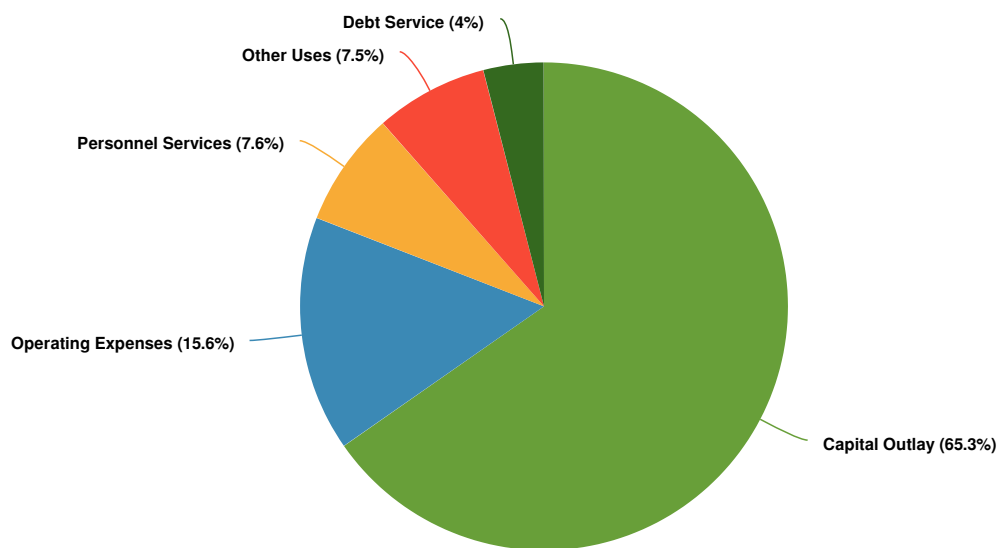
Grey background indicates budgeted figures.



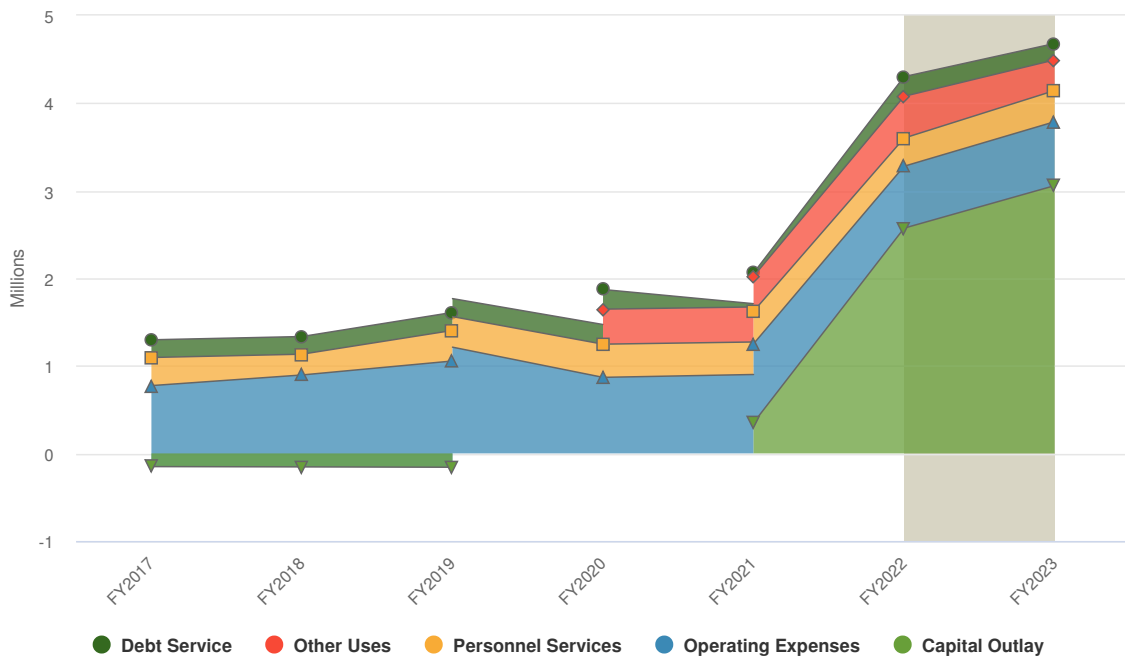
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Physical Environment	\$1,879,402	\$1,534,105	\$3,770,121	\$4,316,884	14.5%
Other Uses	\$436,838	\$402,766	\$513,839	\$350,000	-31.9%
Other Nonoperating	-\$444,340	\$123,632	\$18,644	\$14,661	-21.4%
<b>Total Expenditures:</b>	<b>\$1,871,899</b>	<b>\$2,060,503</b>	<b>\$4,302,604</b>	<b>\$4,681,545</b>	<b>8.8%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

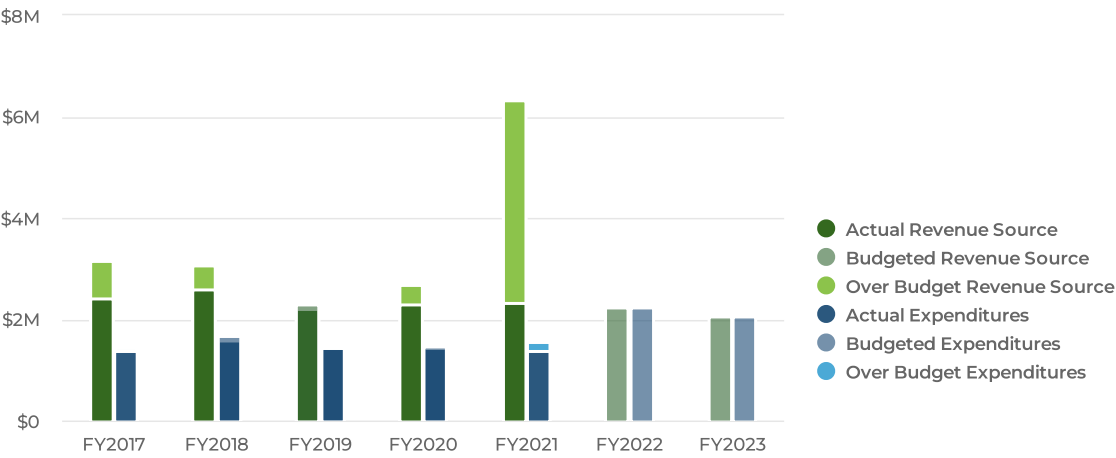
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$379,090	\$371,313	\$321,492	\$356,010	10.7%
Operating Expenses	\$868,449	\$901,098	\$707,283	\$729,949	3.2%
Capital Outlay	\$0	\$350,681	\$2,572,346	\$3,058,025	18.9%
Debt Service	\$224,360	\$37,411	\$224,483	\$187,561	-16.4%
Other Uses	\$400,000	\$400,000	\$477,000	\$350,000	-26.6%
<b>Total Expense Objects:</b>	<b>\$1,871,899</b>	<b>\$2,060,503</b>	<b>\$4,302,604</b>	<b>\$4,681,545</b>	<b>8.8%</b>





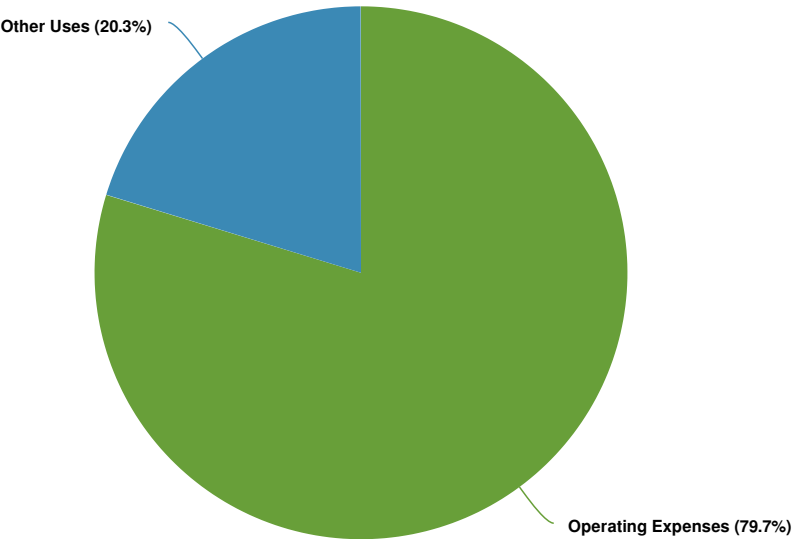
Summary

The City of Atlantic Beach is projecting \$2.08M of revenue in FY2023, which represents a 7.8% decrease over the prior year. Budgeted expenditures are projected to decrease by 7.8% or \$175.39K to \$2.08M in FY2023.



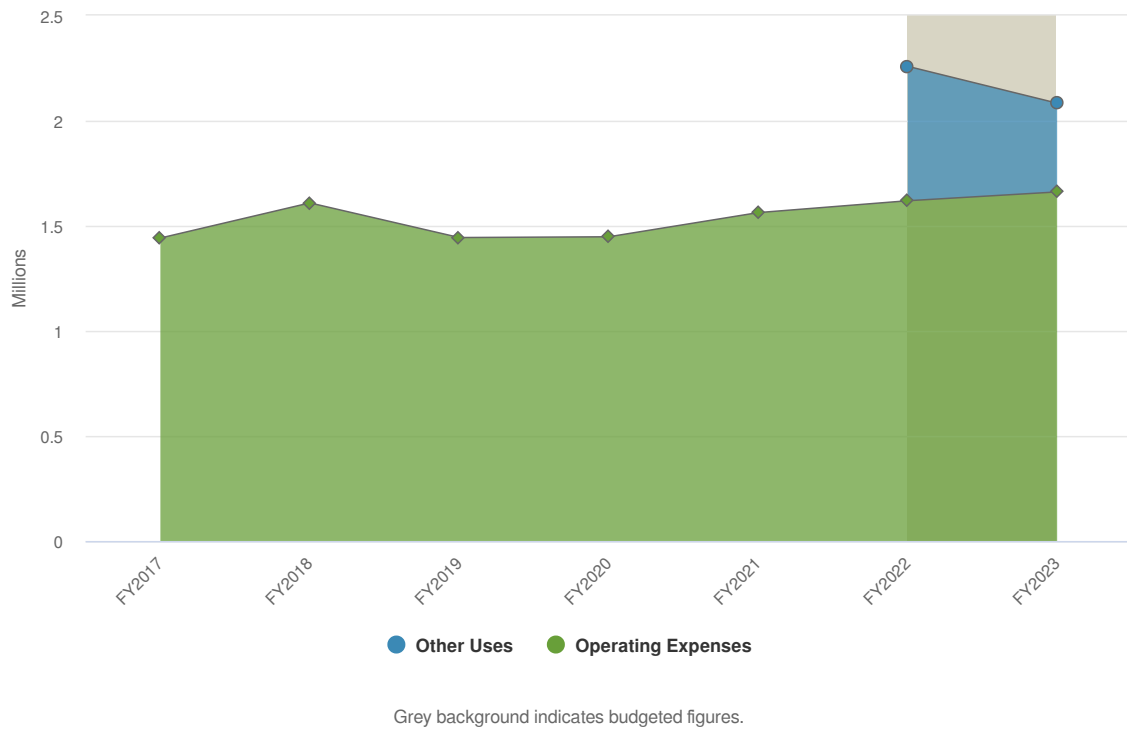
Expenditures by Expense Type

Budgeted Expenditures by Expense Type





## Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Operating Expenses</b>					
<b>General Government</b>					
INVESTMENT EXPENSES	\$75,430	\$101,289	\$75,500	\$110,000	45.7%
ADMINISTRATIVE EXPENSES	\$28,947	\$20,608	\$37,000	\$35,000	-5.4%
INSURANCE	\$3,697	\$4,536	\$4,188	\$4,188	0%
PRINTING & PUBLISHING	\$16		\$50	\$50	0%
BOOK,SUBSCRIP,MEMBERSHIPS		\$620	\$800	\$800	0%
TRAINING			\$8,400	\$8,400	0%
CITY MANAGER	\$505	\$420	\$595	\$595	0%
FINANCE AND ACCOUNTING	\$2,500	\$2,316	\$8,013	\$8,013	0%
HUMAN RESOURCES	\$6,804	\$2,784	\$3,365	\$3,365	0%
SERVICE RETIRED PAY	\$1,116,496	\$1,183,267	\$1,178,031	\$1,272,000	8%
DISABILITY RETIRED PAY	\$46,859	\$46,859	\$48,000	\$47,000	-2.1%
BENEFICIARY PAY	\$166,197	\$166,797	\$174,226	\$156,508	-10.2%
DROP PAY-DB PLAN		\$33,012	\$65,790	\$0	-100%
PENSION REFUNDS			\$15,000	\$15,000	0%
<b>Total General Government:</b>	<b>\$1,447,452</b>	<b>\$1,562,508</b>	<b>\$1,618,958</b>	<b>\$1,660,919</b>	<b>2.6%</b>
<b>Total Operating Expenses:</b>	<b>\$1,447,452</b>	<b>\$1,562,508</b>	<b>\$1,618,958</b>	<b>\$1,660,919</b>	<b>2.6%</b>



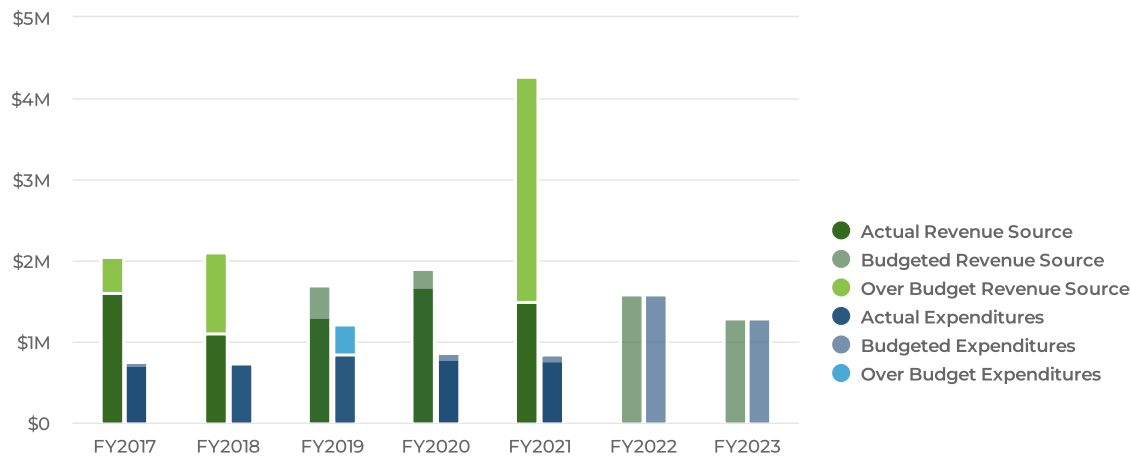
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Other Uses					
Other Uses					
Appropriation to Fund Balance			\$639,699	\$422,346	-34%
Total Other Uses:			\$639,699	\$422,346	-34%
Total Other Uses:			\$639,699	\$422,346	-34%
Total Expense Objects:	\$1,447,452	\$1,562,508	\$2,258,657	\$2,083,265	-7.8%





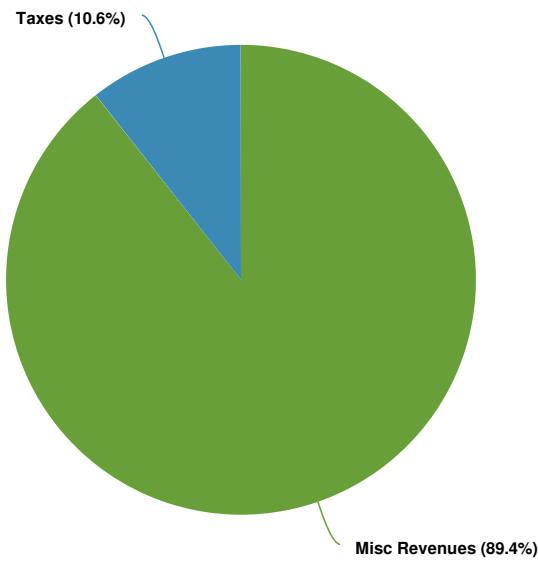
Summary

The City of Atlantic Beach is projecting \$1.3M of revenue in FY2023, which represents a 18.7% decrease over the prior year. Budgeted expenditures are projected to decrease by 18.7% or \$299.43K to \$1.3M in FY2023.

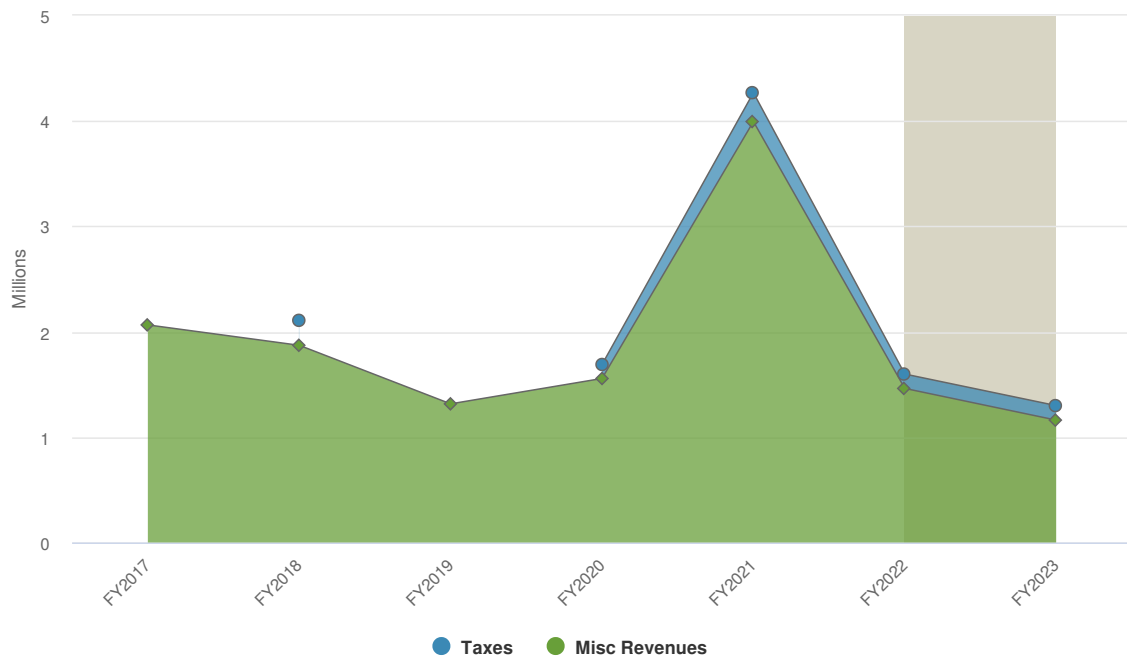


Revenues by Source

Projected 2023 Revenues by Source



## Budgeted and Historical 2023 Revenues by Source



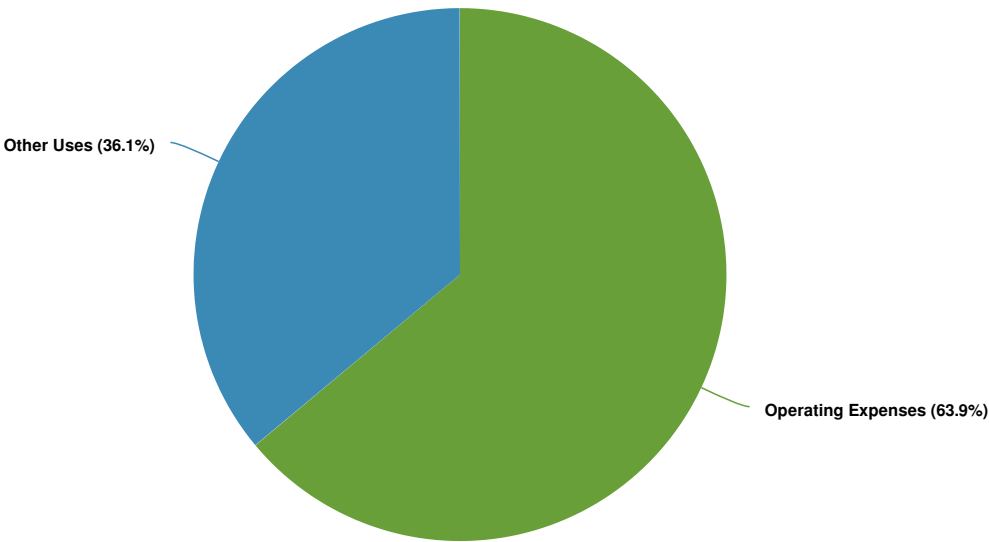
Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Revenue Source</b>					
CASUALTY INS PREM TAX 185	\$132,844	\$274,267	\$136,427	\$137,840	1%
INTEREST EARNINGS-ALLOCAT	\$9,744	-\$1,870	\$0	\$0	0%
MSSB	\$58,752	\$60,387	\$60,000	\$60,000	0%
MSSB	\$238,919	\$288,464	\$188,869	\$188,869	0%
DROP PLAN-ICMA 401	\$2,585	\$2,313	\$5,000	\$0	-100%
MSSB	\$236,947	\$1,731,253	\$140,848	\$140,848	0%
MSSB	\$103,159	\$929,722	\$89,862	\$89,862	0%
MSSB		-\$54,789		\$0	N/A
EMPLOYER CONTRIBUTION	\$745,022	\$870,477	\$779,249	\$483,076	-38%
EMPLOYEE CONTRIBUTIONS	\$161,166	\$168,456	\$198,123	\$198,454	0.2%
<b>Total Revenue Source:</b>	<b>\$1,689,139</b>	<b>\$4,268,682</b>	<b>\$1,598,378</b>	<b>\$1,298,949</b>	<b>-18.7%</b>

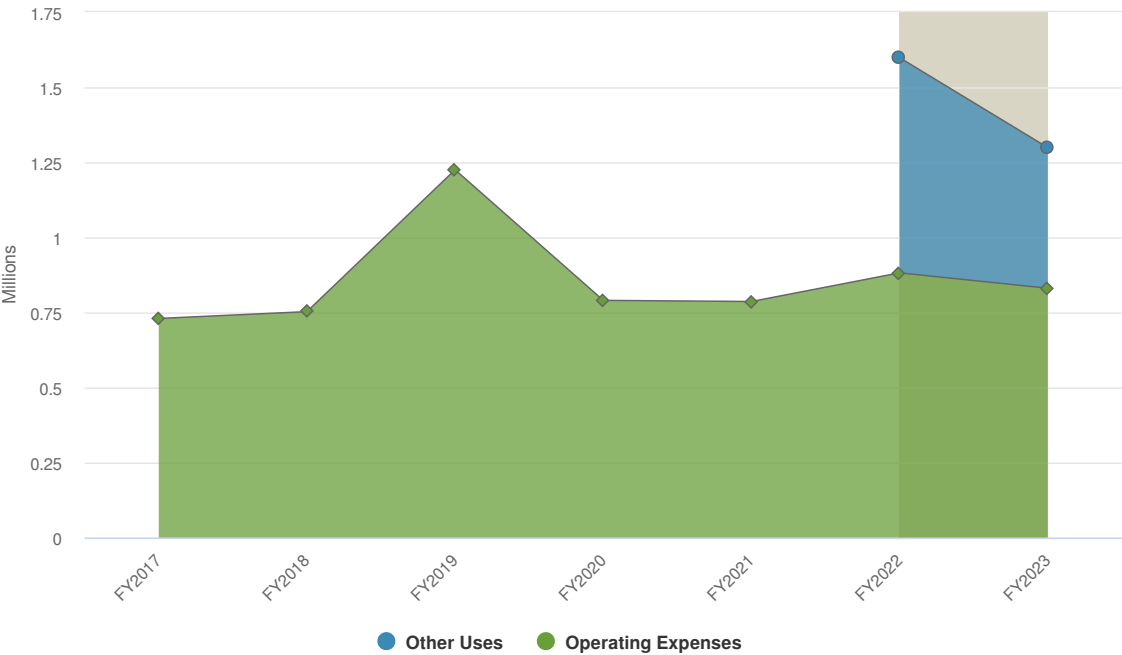


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Operating Expenses</b>					
INVESTMENT EXPENSES	\$42,831	\$59,094	\$40,000	\$70,000	75%
ADMINISTRATIVE EXPENSES	\$23,008	\$19,156	\$35,000	\$35,000	0%
INSURANCE	\$3,033	\$3,719	\$3,500	\$3,850	10%
PRINTING & PUBLISHING	\$5		\$20	\$20	0%
BOOK,SUBSCRIP,MEMBERSHIPS		\$620	\$0	\$0	0%
TRAINING			\$7,000	\$7,000	0%
CITY MANAGER	\$486	\$444	\$595	\$595	0%
FINANCE AND ACCOUNTING	\$2,200	\$2,976	\$5,426	\$5,426	0%
HUMAN RESOURCES	\$2,686	\$7,068	\$3,225	\$3,225	0%
SERVICE RETIRED PAY	\$595,459	\$595,459	\$643,672	\$595,460	-7.5%
DISABILITY RETIRED PAY	\$110,969	\$74,159	\$118,331	\$85,000	-28.2%
PENSION REFUNDS	\$9,448	\$23,608	\$25,000	\$25,000	0%
<b>Total Operating Expenses:</b>	<b>\$790,125</b>	<b>\$786,304</b>	<b>\$881,769</b>	<b>\$830,576</b>	<b>-5.8%</b>
<b>Other Uses</b>					
Appropriation to Fund Balance			\$716,609	\$468,373	-34.6%
<b>Total Other Uses:</b>			<b>\$716,609</b>	<b>\$468,373</b>	<b>-34.6%</b>
<b>Total Expense Objects:</b>	<b>\$790,125</b>	<b>\$786,304</b>	<b>\$1,598,378</b>	<b>\$1,298,949</b>	<b>-18.7%</b>



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# DEPARTMENTS

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# City Commission

## Purpose:

The City Commission is the legislative and policymaking body of the City. The City Commission is comprised of an elected Mayor/Commissioner, who serves two-year terms, and four City Commissioners who serve four-year terms. The City Commission is responsible for appointing the City Manager, City Clerk and City Attorney; adopting an operating budget for the City; establishing boards and committees as necessary and appointing the members thereof; passing ordinances and laws for the preservation of the public peace and order; and adopting zoning standards for the City.

## Mission Statement:

It is the intention of the City Commission to ensure that the City maintains and improves the residential quality of life now enjoyed by residents.

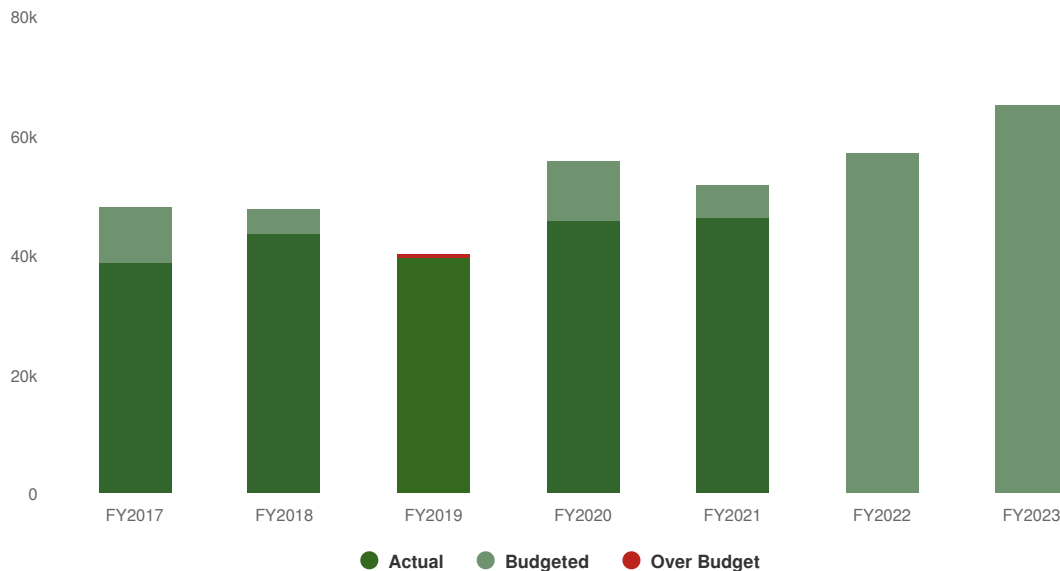
## Issues, Trends and Highlights:

- In order to ensure that the mission of the City is carried out, the City Commission holds annual budget workshops and solicits input from city boards, city staff, and citizens for Commission consideration.
- The City Commission conducts a priority-setting exercise each January.
- Four times a year, members of the City Commission hold Town Hall meetings to discuss matters of interest to the public.
- Included in the FY23 budget is a 5% raise for the Commission per the City code of ordinances to be based on the annual consumer price index.

## Expenditures Summary

**\$65,033** **\$7,989**  
(14.00% vs. prior year)

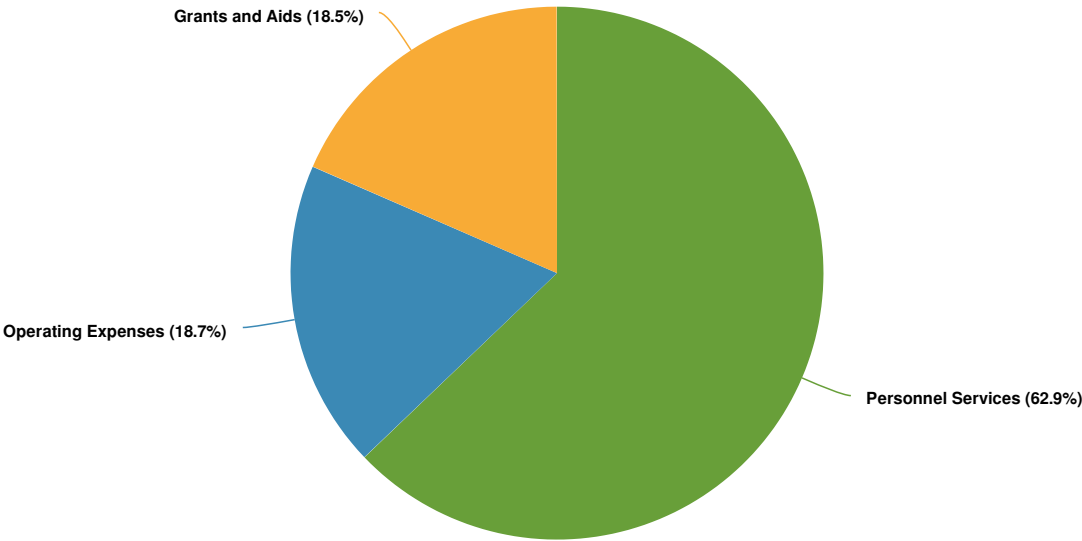
### City Commission Proposed and Historical Budget vs. Actual



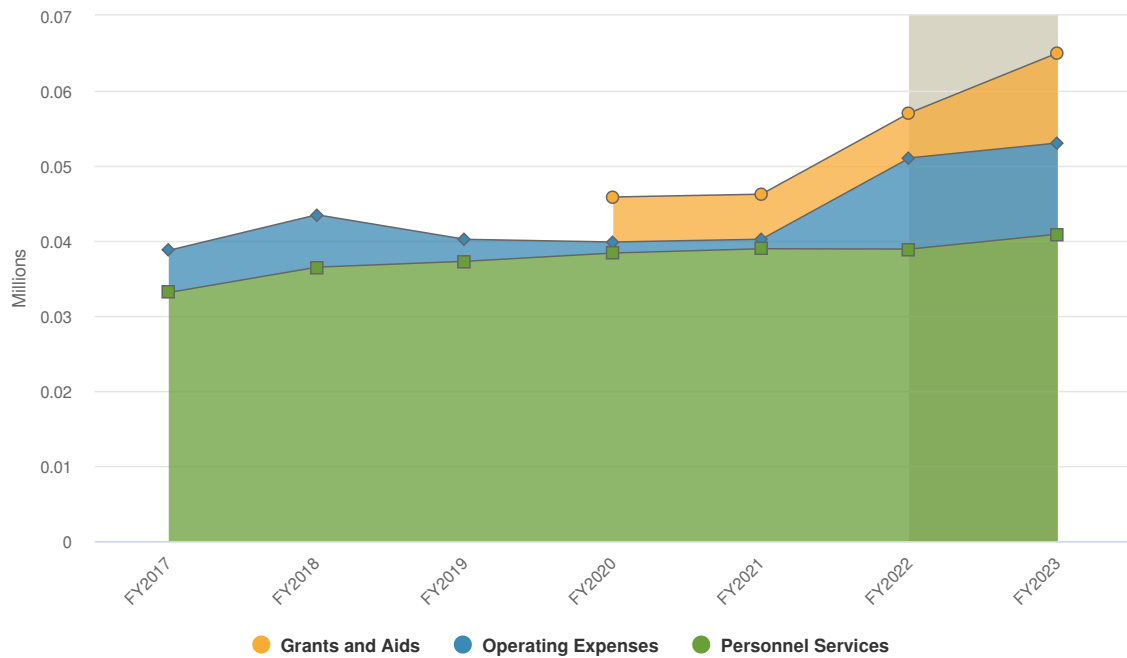


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>General Government</b>					
SALARIES	\$35,598	\$36,133	\$36,060	\$37,863	5%
F.I.C.A	\$2,723	\$2,764	\$2,759	\$2,945	6.7%
WORKERS' COMPENSATION	\$47	\$43	\$75	\$75	0%
COMMUNICATIONS		\$614	\$1,000	\$1,000	0%
Commissioner Cell Phone x 2	\$0	\$0	\$744	\$744	0%
Miscellaneous Charges	\$0	\$0	\$256	\$256	0%
PRINTING & PUBLISHING			\$500	\$500	0%
OPERATING SUPPLIES	\$50	\$50	\$3,200	\$3,200	0%
City Shirts	\$0	\$0	\$200	\$200	0%
NEFLC Dinner Meetings	\$0	\$0	\$1,000	\$1,000	0%
Board Member Reception	\$0	\$0	\$1,500	\$1,500	0%
Recognition Plaques/items	\$0	\$0	\$500	\$500	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$354	\$378	\$450	\$450	0%
Florida League of Mayors	\$0	\$0	\$400	\$400	0%
Additional Memberships	\$0	\$0	\$50	\$50	0%
TRAINING	\$1,062	\$225	\$7,000	\$7,000	0%
Institute for Elected Officials	\$0	\$0	\$1,500	\$1,500	0%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<i>Annual Conference Registration</i>	\$0	\$0	\$700	\$700	0%
<i>Hotels</i>	\$0	\$0	\$4,000	\$4,000	0%
<i>Per Diem</i>	\$0	\$0	\$800	\$800	0%
AIDS TO GOVERNMENT AGENCS	\$6,000	\$6,000	\$6,000	\$12,000	100%
<b>Total General Government:</b>	<b>\$45,834</b>	<b>\$46,206</b>	<b>\$57,044</b>	<b>\$65,033</b>	<b>14%</b>
<b>Total Expense Objects:</b>	<b>\$45,834</b>	<b>\$46,206</b>	<b>\$57,044</b>	<b>\$65,033</b>	<b>14%</b>



## City Manager



**Shane Corbin**  
City Manager

### Purpose:

To administer and enforce the enactments of the City Commission; to assist the Commission in making policy and program decisions; and, to otherwise administer the affairs of the City. The key component of administration of the City is the preparation and delivery of the annual operating budget.

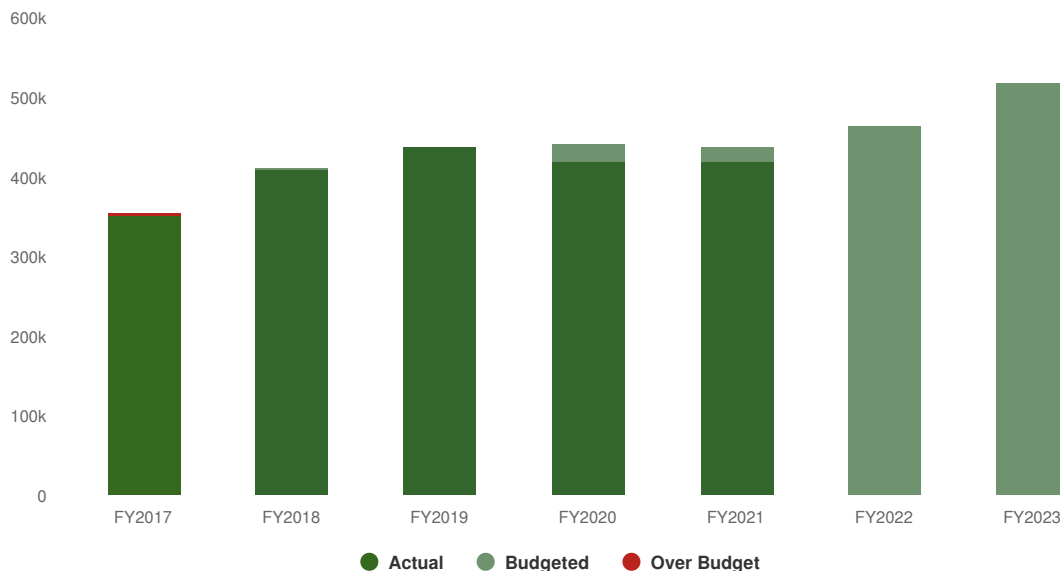
### Key objectives:

- Prepare a long-range financial plan
- Assist the Commission annually to develop priorities and then to supervise the accomplishment of the established priorities.
- Continuously examine and monitor City departments to ensure that the City is operating in an effective and productive manner
- Provide the Commission with adequate, pertinent and clear information to allow them to make prudent decisions
- Ensure that the handling of citizen complaints is done in an efficient, timely and professional manner
- Communicate with citizens and the press to maintain an open and responsive atmosphere necessary in a democratic government
- Carry out the goals, objectives and policies established by the City Commission

## Expenditures Summary

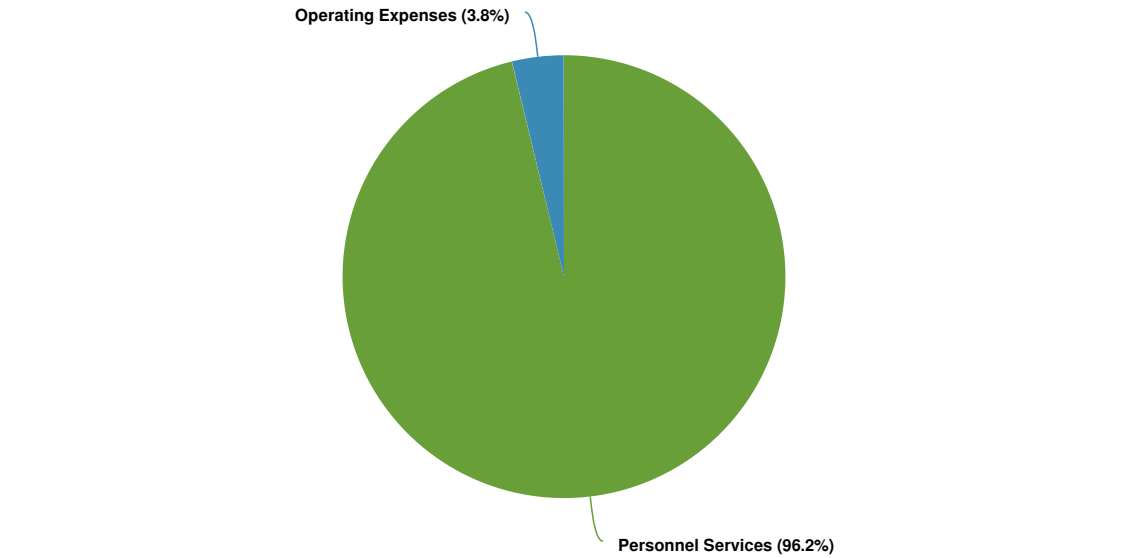
**\$519,168** **\$55,468**  
(11.96% vs. prior year)

### City Manager Proposed and Historical Budget vs. Actual

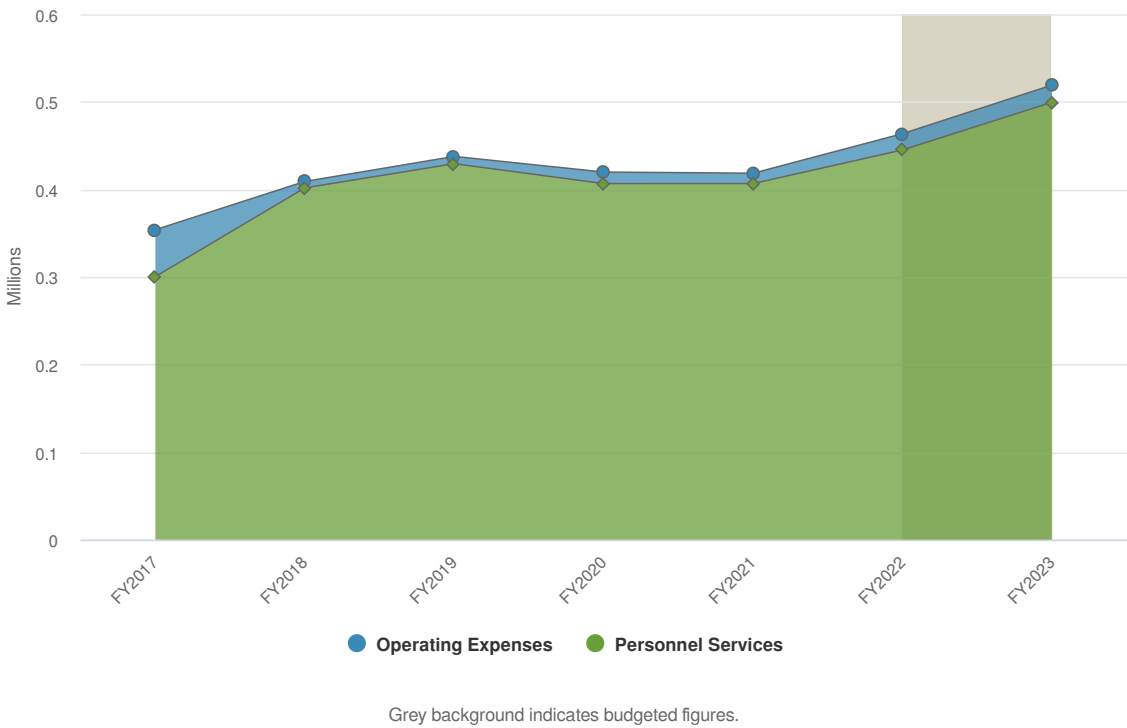


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>General Government</b>					
SALARIES	\$298,744	\$304,911	\$331,966	\$364,467	-100%
OVERTIME	\$246		\$0	\$0	N/A
SPECIAL PAY	\$13,064	\$6,090	\$6,000	\$6,000	-100%
<i>Car Allowance</i>	\$0	\$0	\$6,000	\$6,000	-100%
F.I.C.A.	\$24,518	\$24,658	\$25,870	\$28,341	-100%
ICMA 401	\$14,561	\$14,862	\$26,957	\$26,957	-100%
ICMA 457	\$11,414	\$11,726	\$11,414	\$11,414	-100%
BENEFIT GROUP-GENERAL	\$4,870	\$6,912	\$5,968	\$12,490	-100%
UNFUNDED LIABILITY-GEPP	\$20,540	\$18,060	\$16,030	\$27,617	-100%
HEALTH	\$16,348	\$17,004	\$18,482	\$19,869	-100%
LIFE	\$396	\$396	\$400	\$400	-100%
WORKERS' COMPENSATION	\$1,896	\$2,032	\$2,000	\$2,000	-100%
PROFESSIONAL SERVICES		\$500	\$4,000	\$4,000	-100%
<i>Communications/Marketing</i>	\$0	\$0	\$3,000	\$3,000	-100%
<i>Misc. Professional Services</i>	\$0	\$0	\$1,000	\$1,000	-100%
TRAVEL AND PER DIEM	\$34		\$1,000	\$1,100	-100%
COMMUNICATIONS	\$1,592	\$1,566	\$1,728	\$1,728	-100%
RENTALS & LEASES	\$217		\$220	\$220	-100%
OTHER CURRENT CHARGES	\$54		\$100	\$100	-100%
OFFICE SUPPLIES	\$62	\$22	\$65	\$65	-100%
OPERATING SUPPLIES	\$3,097	\$1,138	\$3,000	\$3,000	-100%
BOOK,SUBSCRIP,MEMBERSHIPS	\$5,237	\$5,039	\$4,500	\$5,000	-100%
TRAINING	\$2,910	\$3,557	\$4,000	\$4,400	-100%
<b>Total General Government:</b>	<b>\$419,797</b>	<b>\$418,472</b>	<b>\$463,700</b>	<b>\$519,168</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$419,797</b>	<b>\$418,472</b>	<b>\$463,700</b>	<b>\$519,168</b>	<b>-100%</b>



# City Clerk



Donna L. Bartle, CMC

## Purpose:

The City Clerk Department is responsible for a variety of duties including, but not limited to the following:

- Performing administrative functions of the City Commission; preparing meeting notices, agendas and minutes for Commission meetings; setting up meeting rooms; attending and participating in meetings, recording and preserving the legislative actions of the Commission; advertising notices of public hearings for ordinances; receiving documents addressed to the Commission.
- Custodian of the City Seal.
- Administering oaths.
- *Acting as the City's filing officer for municipal elections; providing election information and timelines to citizens and candidates, qualifying the candidates, monitoring required reports, advertising, and declaring the results.*
- Custodian of official City records in accordance with State guidelines.
- Receiving, processing, and coordinating records requests in accordance with F.S. 119 and City policies.
- Updating the City's Code of Ordinances and providing code supplements to City staff.
- Notarizing City documents.
- Preparing, maintaining, certifying and recording city liens with the County Clerk of the Courts.
- Researching property and preparing lien letters.
- Acting as liaison and performing all necessary administrative duties for the Board Member Review Committee and Code Enforcement Special Magistrate such as preparing/publishing notices and agendas, coordinating meeting schedules, setting up meeting room, attending meetings, and preparing minutes.
- Updating board and committee membership lists; monitoring terms and vacancies; accepting board and committee applications; and preparing required paperwork for appointments.
- Coordinating with appropriate board members and City officials regarding Financial Disclosure requirements and submitting the names and addresses to the State.
- Coordinating and tracking mandatory training for board/committee members and staff liaisons.
- Purchasing tags and titles for City vehicles.
- Attending bid openings.
- City Website maintenance.

## Key Objectives:

- To provide timely and efficient support to elected officials, staff, and board/committee members.
- To provide excellent customer service to internal and external customers.
- To foster transparency and access to public meetings and records.
- To increase the amount of information made available electronically.
- To establish best practices for records management, storage, and disposal.
- To stay abreast of public records related requirements by regularly attending training.
- To complete and maintain a formalized inventory of the Off-Site Storage Facility to determine facility contents, including proper labeling of boxes.
- To reduce the volume of records by purging/destroying documents that have met State retention requirements.

## Issues, Trends and Highlights:

AB Municipal Election: Candidates who qualify to run for Mayor-Seat 1, Commissioner-Seat 4, and Commissioner-Seat 5 will appear on the November 8, 2022, General Election ballot.

Records Management Project: The Commission established a priority to develop and improve systems to ensure that the City maintains a high-performing workforce which included establishing best practices in the City Clerk's Office and throughout the organization for records management, storage and disposal.



Off-Site Storage Facility Improvements: Building upgrades/improvements are being made to the Off-Site Storage Facility to accommodate **all categories of records** including Vital, Permanent, Archival, etc., using Best Practices as outlined in the Public Records Center Facilities Guidelines.

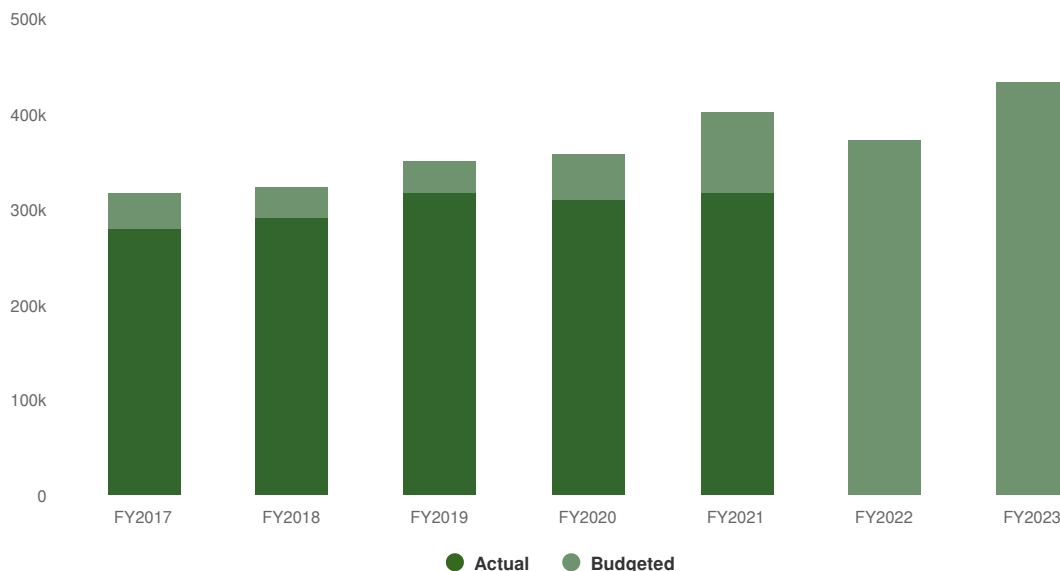
**Workload Data - August 26, 2021 to August 25, 2022:**

- Performed administrative functions for and attended 49 public meetings which included 23 Regular City Commission, 1 Commission Workshop, 3 Budget Workshops, 6 Special-called/Special Commission, 4 Town Hall, 7 Code Enforcement Special Magistrate, and 3 Board Member Review Committee meetings.
- Performed election/filing officer duties for upcoming Nov. 8, 2022 General Election. Eight candidates filed to run and one candidate withdrew.
- Coordinated Records Management training for city manager, city manager, city clerk, department heads, administrative assistants, IT staff, and city clerk staff. 31 employees, including the city clerk staff, participated in a Records Management Webinar; City clerk and records clerk also attended FRMA (Florida Records Management Association) Conference.
- Continued extensive records management projects of scanning records, verifying scanned records, inventorying boxes, identifying records that met retention requirements, scheduling destruction of appropriate records, and documenting in accordance with State laws.
- Completed a formalized inventory of records stored in the Off-Site Facility which shows: box number, department, contents, inclusive dates, general schedule number, record series number, retention, retention date, and location on shelves.
- Coordinated and managed Off-Site Records Storage Facility Improvements.
- Purged 47 boxes of paper records and 105 cassette tapes.
- Scanned and/or added 2,409 documents to *Laserfiche*.
- Researched, processed, and prepared 488 lien letters and 82 records requests through *JustFOIA*.

## Expenditures Summary

**\$434,545** **\$62,060**  
(16.66% vs. prior year)

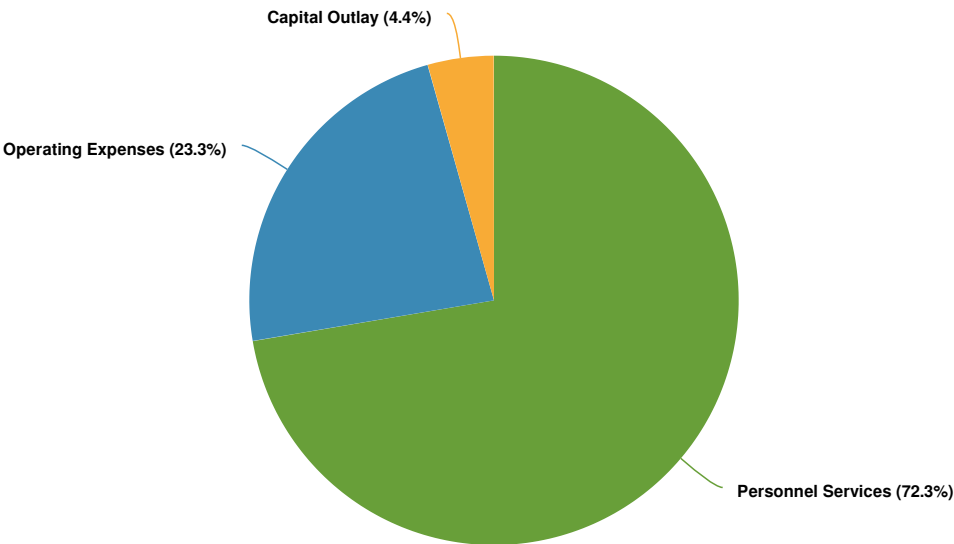
### City Clerk Proposed and Historical Budget vs. Actual



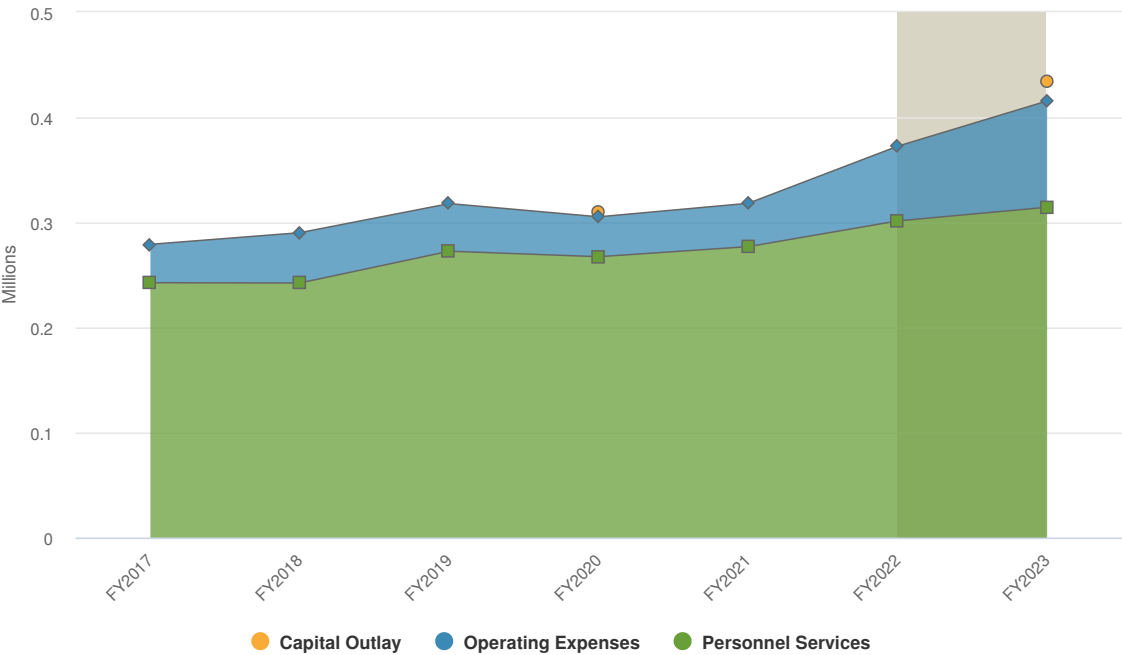


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>General Government</b>					
SALARIES	\$161,534	\$162,474	\$187,879	\$211,173	-100%
OVERTIME	\$2,419	\$3,761	\$4,000	\$4,000	-100%
SPECIAL PAY	\$1,100	\$527	\$2,000	\$2,000	-100%
F.I.C.A.	\$12,111	\$12,530	\$14,832	\$16,815	-100%
BENEFIT GROUP-GENERAL	\$10,963	\$17,280	\$14,920	\$12,490	-100%
401 GENL DEF CONTR MATCH	\$1,650	\$2,439	\$2,297	\$2,297	-100%
UNFUNDED LIABILITY-GEPP	\$44,326	\$45,144	\$40,074	\$27,618	-100%
HEALTH	\$32,740	\$30,634	\$34,711	\$37,315	-100%
LIFE	\$317	\$336	\$355	\$355	-100%
WORKERS' COMPENSATION	\$162	\$150	\$322	\$322	-100%
REEMPLOYMENT COMPENSATION		\$1,613	\$0	\$0	N/A
PROFESSIONAL SERVICES	\$105		\$0	\$0	N/A
OTHER CONTRACTUAL SERVS.	\$4,284	\$3,824	\$28,183	\$52,220	-100%
<i>Shredding Monthly Contract</i>	\$0	\$0	\$420	\$420	-100%
<i>Shredding extra bins and fuel costs</i>	\$0	\$0	\$250	\$250	-100%
<i>Purge - each bin holds approx. 10 boxes</i>	\$0	\$0	\$300	\$300	-100%
<i>Contract Employee - Admin Serv.</i>	\$0	\$0	\$20,488	\$20,800	-100%
<i>Digital conversion project</i>	\$0	\$0	\$4,485	\$300	-100%
<i>Fire System Install for Records Facility</i>	\$0	\$0	\$2,240	\$0	-100%
<i>Records Management Consultant</i>	\$0	\$0	\$0	\$25,000	N/A
TRAVEL AND PER DIEM			\$100	\$100	-100%
<i>Local Travel</i>	\$0	\$0	\$100	\$100	-100%
COMMUNICATIONS	\$759	\$758	\$2,760	\$2,860	-100%
<i>Local Service</i>	\$0	\$0	\$300	\$300	-100%
<i>Monthly Service for 2 fire system lines at \$75 each</i>	\$0	\$0	\$1,800	\$1,800	-100%
<i>Monthly Service for City Clerk cell phone</i>	\$0	\$0	\$660	\$660	-100%
TRANSP.,POSTAGE,MESSENGER	\$175	\$119	\$300	\$300	-100%
<i>Miscellaneous</i>	\$0	\$0	\$300	\$300	-100%
REPAIRS & MAINTENANCE	\$6,810	\$11,042	\$13,522	\$20,740	-100%
<i>Miscellaneous</i>	\$0	\$0	\$200	\$200	-100%
<i>iCompass - Meeting Manager Pro - annual fee (+5%)</i>	\$0	\$0	\$7,019	\$7,590	-100%
<i>JustFOIA - records request program - annual fee (+3%)</i>	\$0	\$0	\$3,569	\$0	-100%
<i>Laserfiche integration with JustFOIA - annual fee (+3%)</i>	\$0	\$0	\$714	\$0	-100%
<i>iCompass - Board Manager - annual fee</i>	\$0	\$0	\$1,500	\$2,000	-100%
<i>JustFOIA - Training Center Module - annual fee</i>	\$0	\$0	\$520	\$0	-100%
<i>JustFOIA Pro Upgrade - annual fee</i>	\$0	\$0	\$0	\$9,450	N/A
<i>JustFOIA - One-time Upgrade Service Cost</i>	\$0	\$0	\$0	\$1,500	N/A



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
PRINTING & PUBLISHING	\$18,261	\$13,560	\$12,970	\$11,345	-100%
Legal Advertising	\$0	\$0	\$1,500	\$1,500	-100%
Code Supplements	\$0	\$0	\$8,000	\$8,000	-100%
Code to Internet annual fee (Web Hosting)	\$0	\$0	\$700	\$700	-100%
Ordinances on Web (OrdBank)	\$0	\$0	\$525	\$375	-100%
MuniCode Administrative Support Fee	\$0	\$0	\$350	\$350	-100%
Multiple Code Search (MuniPro) - one user subscription/license	\$0	\$0	\$495	\$295	-100%
Miscellaneous Printing (envelopes, name plates, etc.)	\$0	\$0	\$300	\$300	-100%
Election Advertising (2022) - no referendum projected	\$0	\$0	\$1,100	\$1,100	-100%
PDF of Code after Supplement	\$0	\$0	\$0	\$150	N/A
OTHER CURRENT CHARGES	\$369	\$170	\$500	\$500	-100%
Record Documents with Duval Co. Clerk of Court	\$0	\$0	\$400	\$400	-100%
Miscellaneous	\$0	\$0	\$100	\$100	-100%
OFFICE SUPPLIES	\$748	\$182	\$1,300	\$1,100	-100%
Miscellaneous Office Supplies	\$0	\$0	\$1,300	\$1,300	-100%
OPERATING SUPPLIES	\$3,828	\$9,605	\$5,120	\$5,200	-100%
Presentation Plaques/Folders/Frames	\$0	\$0	\$300	\$300	-100%
Records Storage (bins and supplies)	\$0	\$0	\$300	\$300	-100%
Notary Stamp renewal	\$0	\$0	\$120	\$0	-100%
Picnic Expenses (Food, supplies, prizes)	\$0	\$0	\$3,500	\$3,500	-100%
Miscellaneous	\$0	\$0	\$900	\$900	-100%
BOOK,SUBSCRIP,MEMBERSHIPS	\$615	\$365	\$960	\$1,205	-100%
Beaches Leader - Annual Subscription	\$0	\$0	\$35	\$35	-100%
FACC Annual Memberships	\$0	\$0	\$150	\$200	-100%
IIMC Annual Memberships	\$0	\$0	\$340	\$400	-100%
FRMA Annual Membership (Institutional)	\$0	\$0	\$160	\$140	-100%
Book/Manuals (Robert's Rules, Course Materials, etc.)	\$0	\$0	\$150	\$150	-100%
IIMC - CMC Application Fee	\$0	\$0	\$125	\$0	-100%
TRAINING	\$2,014	\$1,627	\$5,380	\$5,590	-100%
FACC 2021 Fall Academy (mileage & meals)	\$0	\$0	\$250	\$0	-100%
FACC 2022 Fall Academy (registration & hotel)	\$0	\$0	\$1,145	\$0	-100%
FACC 2022 Summer Academy	\$0	\$0	\$1,139	\$0	-100%
2022 Region III Conference	\$0	\$0	\$946	\$0	-100%
Miscellaneous Training (Records, Code Enf, etc.)	\$0	\$0	\$1,000	\$1,000	-100%
IIMC Online Learning courses	\$0	\$0	\$900	\$0	-100%
FACC Fall Academy (mileage & meals)	\$0	\$0	\$0	\$243	N/A
FACC Fall Academy (registration & hotel)	\$0	\$0	\$0	\$900	N/A
FACC Summer Academy	\$0	\$0	\$0	\$1,347	N/A



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<i>FRMA Conferences (2)</i>	\$0	\$0	\$0	\$2,000	N/A
<i>NEFLC Meetings</i>	\$0	\$0	\$0	\$100	N/A
MACHINERY & EQUIPMENT			\$0	\$19,000	N/A
<i>Large Format Printer/Scanner/Copier</i>	\$0	\$0	\$0	\$19,000	N/A
COMPUTER EQUIPMENT	\$4,416		\$0	\$0	N/A
<b>Total General Government:</b>	<b>\$309,704</b>	<b>\$318,143</b>	<b>\$372,485</b>	<b>\$434,545</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$309,704</b>	<b>\$318,143</b>	<b>\$372,485</b>	<b>\$434,545</b>	<b>-100%</b>



## Finance



**Melissa Burns**  
Director of Finance

### Purpose

The City's Finance Department provides direct services to the Atlantic Beach community, which includes approximately 8,500 total residents and businesses. Comprised of five divisions (Accounting, Procurement, Customer Service, Utility Billing and Grants Administration), the department is responsible for the following: ensuring effective and efficient management of citywide resources, supervision and direction of annual budget preparation, investments, financial reporting, payroll taxes and reporting, grants administration and reporting, pension plan administration, financial reporting, utility billing, purchasing, and accounts payable.

## Objectives and Priorities

### Objectives

- To continue to provide citizens and management with unqualified audit opinions annually
- To prepare and monitor the annual operating budget and long term financial plan
- To provide customers with excellent customer service
- To provide timely and efficient procurement support for all departments
- To assist management with financial and performance analysis to aid in decision making
- To ensure that all customer demands can be met from the comfort of their home

### Priorities

- Continue to develop Financial Policies
- Continue to have audits with an unmodified opinion
- Update existing policies
- Streamline Utility Billing processes
- Procure and implement an ERP System

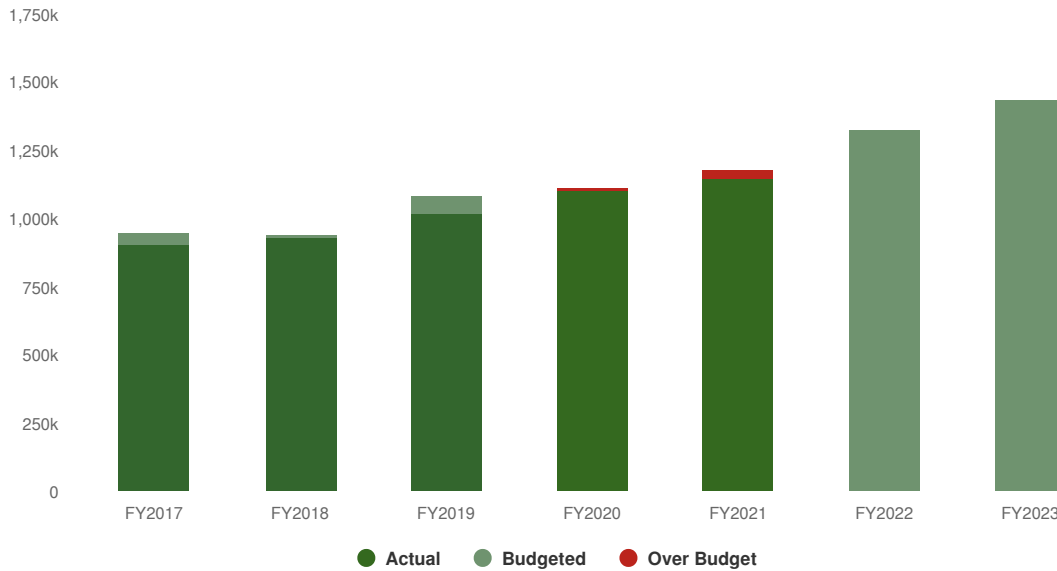
## Expenditures Summary

There is an increase between the Fiscal Year 2022 budget and the proposed Fiscal year 2023 Budget. This increase can be attributed to the addition of a Grants Administrator position and a request to replace a meter readers' vehicle. Additionally, operating expenditures continue to rise due to the increase in prices of required supplies and services. Training was once again increased due to continued requests for training.

**\$1,437,899** **\$113,663**  
(8.58% vs. prior year)



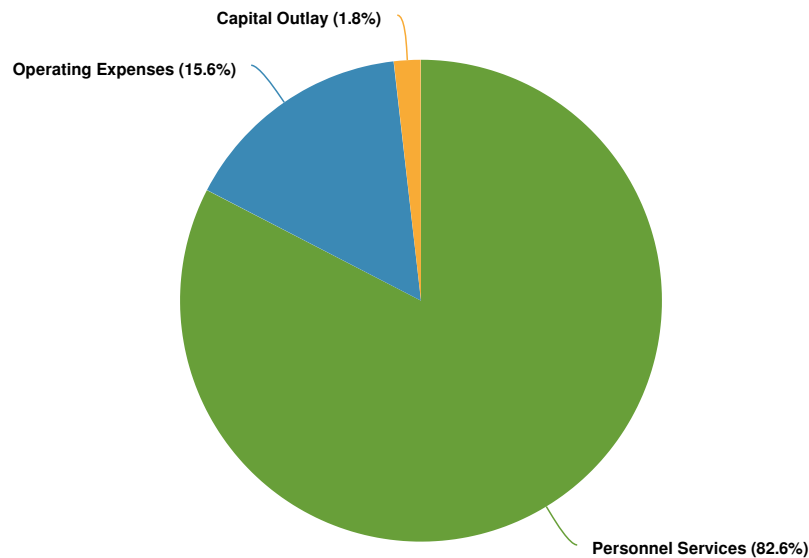
### Finance Proposed and Historical Budget vs. Actual



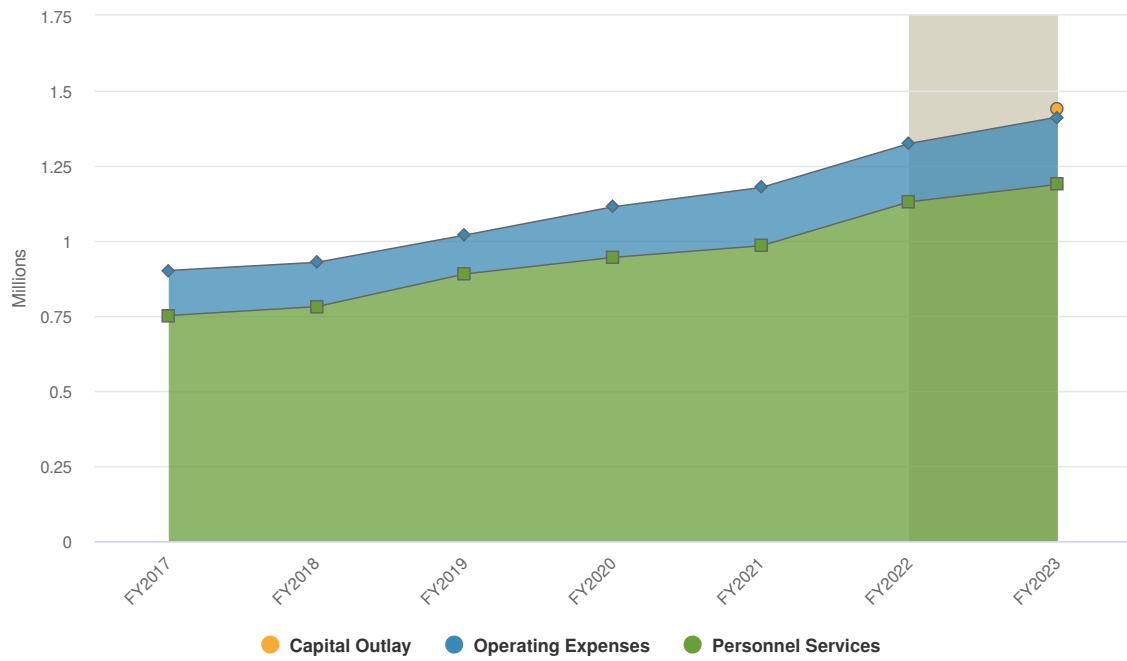
### Expenditures by Expense Type

Personnel Services is the largest expenditure in the Finance Department. This department has a total of 14 full-time staff members. This is the first year in many years that a capital expenditure has been requested.

#### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personnel Services</b>					
SALARIES	\$624,735	\$634,367	\$762,496	\$841,056	-100%
OVERTIME	\$11,552	\$11,981	\$0	\$15,000	N/A
SPECIAL PAY	\$415	\$4,945	\$14,647	\$5,618	-100%
F.I.C.A.	\$47,165	\$49,085	\$60,600	\$66,141	-100%
BENEFIT GROUP-GENERAL	\$27,276	\$41,484	\$41,498	\$34,971	-100%
401 GENL DEF CONTR MATCH	\$11,165	\$11,864	\$12,360	\$12,360	-100%
UNFUNDED LIABILITY-GEPP	\$117,588	\$108,348	\$112,207	\$77,328	-100%
HEALTH	\$99,252	\$115,763	\$120,465	\$129,500	-100%
LIFE	\$1,333	\$1,358	\$1,442	\$1,442	-100%
WORKERS' COMPENSATION	\$4,177	\$4,110	\$4,200	\$4,200	-100%
REEMPLOYMENT COMPENSATION		\$213	\$0	\$0	N/A
<b>Total Personnel Services:</b>	<b>\$944,657</b>	<b>\$983,518</b>	<b>\$1,129,915</b>	<b>\$1,187,616</b>	<b>-100%</b>
<b>Operating Expenses</b>					
PROFESSIONAL SERVICES	\$315	\$210	\$0	\$0	N/A
ACCOUNTING & AUDITING	\$58,489	\$84,451	\$59,550	\$64,550	-100%
OTHER CONTRACTUAL SERVS.	\$33,718	\$22,084	\$34,497	\$35,406	-100%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
TRAVEL AND PER DIEM	\$100		\$500	\$500	-100%
COMMUNICATIONS	\$3,317	\$3,751	\$3,980	\$3,982	-100%
TRANSP.,POSTAGE,MESSENGER	\$38,603	\$44,900	\$45,800	\$47,632	-100%
RENTALS & LEASES	\$459	\$599	\$630	\$660	-100%
REPAIR & MAINTENANCE	\$942	\$2,135	\$1,000	\$6,000	-100%
PRINTING & PUBLISHING	\$18,179	\$19,631	\$16,000	\$19,698	-100%
OFFICE SUPPLIES	\$2,498	\$2,894	\$3,000	\$3,000	-100%
OPERATING SUPPLIES	\$10,580	\$11,042	\$13,668	\$23,405	-100%
BOOK,SUBSCRIP,MEMBERSHIPS	\$789	\$868	\$2,000	\$3,925	-100%
TRAINING	\$688	\$1,506	\$13,696	\$15,525	-100%
<b>Total Operating Expenses:</b>	<b>\$168,676</b>	<b>\$194,071</b>	<b>\$194,321</b>	<b>\$224,283</b>	<b>-100%</b>
<b>Capital Outlay</b>					
VEHICLES			\$0	\$26,000	N/A
<b>Total Capital Outlay:</b>			<b>\$0</b>	<b>\$26,000</b>	<b>N/A</b>
<b>Total Expense Objects:</b>	<b>\$1,113,333</b>	<b>\$1,177,590</b>	<b>\$1,324,236</b>	<b>\$1,437,899</b>	<b>-100%</b>





# Information Technology

**Ron Bautista**

Director of Information Technology

## Purpose:

Information Technology, a component of the City Manager's Office, relies on its own internal staff, plus the assistance of external partners, to provide connected IT and cybersecurity continuity of all computer, telephone, and Wi-Fi-related systems and services for the City government.

More than 160 desktop and laptop computers utilize the data network comprised of underground fiber and wireless bridges, giving access to business applications such as email, document management systems, police record management systems, the City website, data file storage, and videoconferencing.

More than 120 City employees at 15 city locations are provided voice and data services.

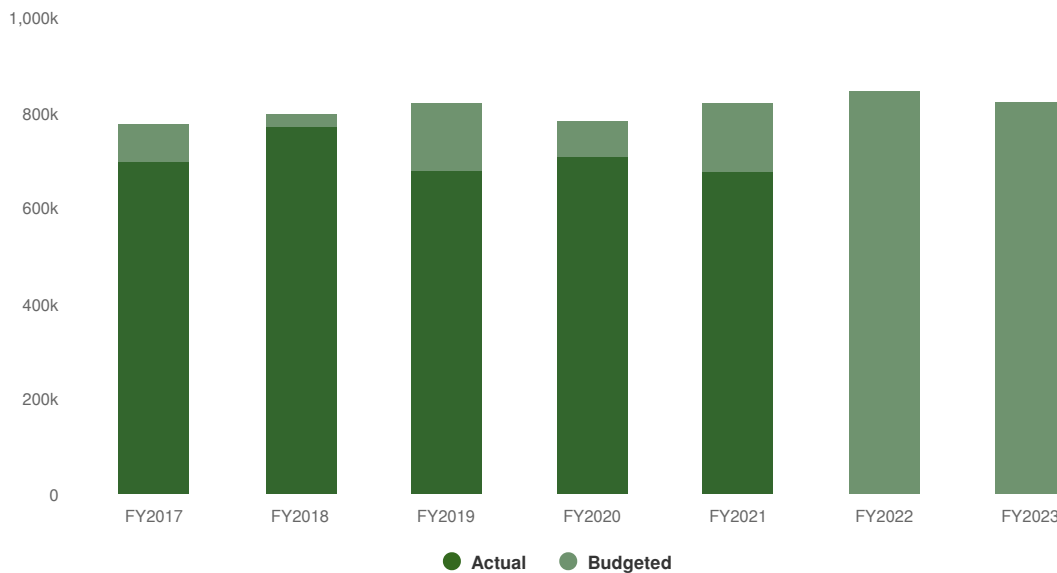
Most business applications such as email, file and records management, utility security access control systems, network connectivity, and monitoring tools are run on in-house conventional and virtual server platforms. Information Technology provides planning, acquisition, installation configuration, installation and support for all computers, printers, copiers and telephone systems for City government.

Along with the day-to-day systems and desktop support, Information Technology carries responsibility for long-range information system planning and maintenance of services.

## Expenditures Summary

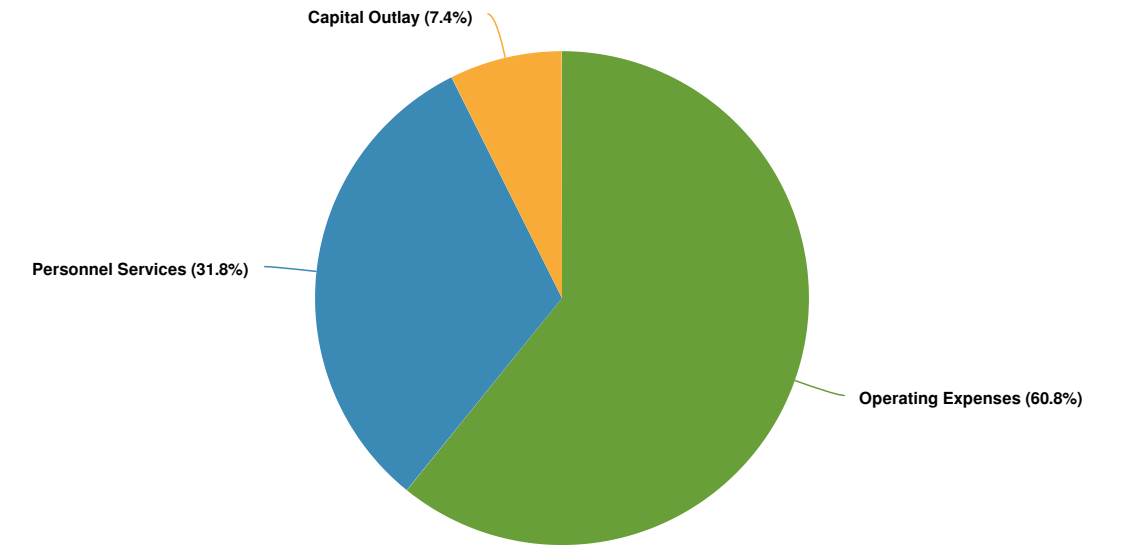
**\$824,535** - \$19,900  
(-2.36% vs. prior year)

### Information Technology Proposed and Historical Budget vs. Actual

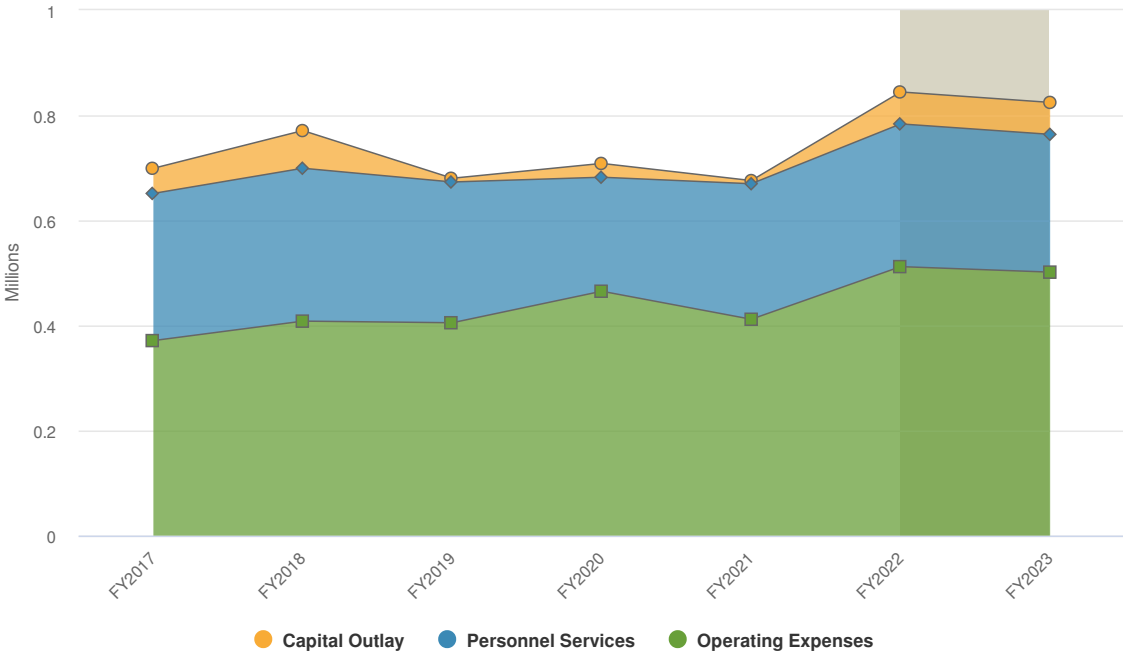


# Expenditures by Expense Type

Budgeted Expenditures by Expense Type



Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted
------	---------------	----------------	-----------------	-----------------



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted
<b>Expense Objects</b>				
<b>Personnel Services</b>				
SALARIES	\$141,878	\$157,217	\$175,122	\$193,328
OVERTIME	\$15,479	\$8,755	\$8,500	\$8,500
SPECIAL PAY			\$800	\$1,000
F.I.C.A.	\$11,892	\$12,640	\$14,109	\$15,844
BENEFIT GROUP-GENERAL	\$17,980	\$17,280	\$14,920	\$7,541
UNFUNDED LIABILITY-GEPP	\$13,763	\$45,144	\$40,074	\$16,570
HEALTH	\$15,587	\$16,480	\$17,482	\$18,794
LIFE	\$264	\$264	\$264	\$264
WORKERS' COMPENSATION	\$154	\$150	\$382	\$382
<b>Total Personnel Services:</b>	<b>\$216,997</b>	<b>\$257,930</b>	<b>\$271,653</b>	<b>\$262,223</b>
<b>Operating Expenses</b>				
OTHER CONTRACTUAL SERVS.	\$8,444		\$18,727	\$15,000
TRAVEL AND PER DIEM	\$271	\$23	\$571	\$571
COMMUNICATIONS	\$65,243	\$67,512	\$77,254	\$77,254
RENTAL AND LEASES	\$18,589	\$19,184	\$22,579	\$22,579
REPAIR & MAINTENANCE	\$318,066	\$277,142	\$328,329	\$328,329
PRINTING & PUBLISHING	\$90		\$0	\$0
OFFICE SUPPLIES			\$0	\$100
OPERATING SUPPLIES	\$52,283	\$42,172	\$56,843	\$50,000
GASOLINE			\$500	\$500
BOOK,SUBSCRIP,MEMBERSHIPS	\$200	\$100	\$200	\$200
TRAINING	\$1,928	\$5,636	\$6,957	\$6,957
<b>Total Operating Expenses:</b>	<b>\$465,113</b>	<b>\$411,769</b>	<b>\$511,960</b>	<b>\$501,490</b>
<b>Capital Outlay</b>				
COMPUTER EQUIPMENT	\$26,301	\$6,087	\$60,822	\$60,822
<b>Total Capital Outlay:</b>	<b>\$26,301</b>	<b>\$6,087</b>	<b>\$60,822</b>	<b>\$60,822</b>
<b>Total Expense Objects:</b>	<b>\$708,411</b>	<b>\$675,785</b>	<b>\$844,435</b>	<b>\$824,535</b>



# Human Resources



**Cathy Varian**

Director of Human Resources

## **Purpose:**

The Human Resource Department is responsible for providing programs and services designed to attract, retain and develop diverse employees committed to achieving City objectives and satisfying our customers, while promoting an atmosphere of employee engagement, inclusivity and pride. Human Resources administers programs and activities related to recruitment and selection, equal employment opportunity, benefits administration, wellness initiatives, risk management, workers' compensation insurance and claims, commercial insurance and claims (property, liability, automobile, etc.), position classification, performance management, compensation, employee relations, training and development and personnel policies and procedures.

## **Key Objectives:**

- Recruit and hire the best possible applicants for employment.
- Ensure that our work environment is diverse, inclusive and free from harassment and discrimination.
- Maintain a positive working relationship with the City's two collective bargaining units.
- Ensure that the City's policies are updated and enforced consistently.
- Update and maintain the City's Personnel Policy and Procedures Manual.
- Maintain the City's Employee and Retiree payroll systems and HR files to ensure efficiency and security.
- Apply loss prevention and control methods through identification and analysis of loss exposure in the areas of liability, workers compensation and property loss.
- Identify and provide training opportunities for staff.
- Participate in the Incident Command structure for emergency preparedness and related incidents and events.

## **Issues, Trends, Highlights:**

- Due to the impact of the COVID-19 pandemic, the Human Resources Department has had to make significant changes in how it operates, but it has been able to accomplish all of its responsibilities while still providing opportunities for employee engagement.
- The events of 2020 have once again shone a light on race-related issues, so the Human Resources Department reviewed and updated the City's policies and developed and implemented training opportunities for staff to ensure racial equity and inclusivity.
- The Human Resources Department continually monitors salary equity, both within and outside our organization and recognizes that we need to update our pay scale to keep up with inflation and other municipalities. In prior years, the City would give raises based on the mid-point of the scale, plus increase the pay scale by 1% as a COLA, but we haven't done that since 2018.
- The City has had successful negotiations with both of its employee Unions this year.
- The recruitment process is always a top priority, to ensure that we attract and retain the most qualified candidates and ensure a diverse and successful workforce. We have implemented NeoGov, a new recruitment platform, and continue to look at new opportunities for recruitment.
- We have continued to emphasize our wellness program, with substantial employee participation. This is the third year in a row that the City has earned a Silver Level Award from the First Coast Worksite Wellness Council.
- As part of its Risk Management role, the Human Resources Department recognizes the importance of having a robust, organization-wide Safety Program.
- For the budget year 2020-2021, the cost of health insurance was anticipated to increase substantially due to increased utilization rates, so we went out to market to ensure the best products and the best rates for the City and our employees. We were able to select a new vendor at a great rate for calendar year 2021.

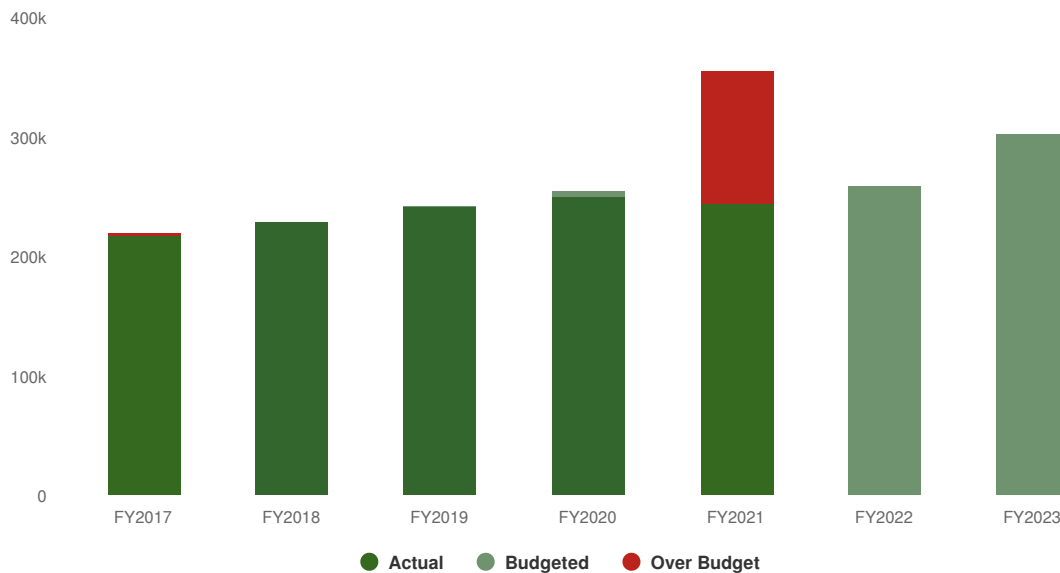


- Insurance rate projections for liability and property loss are expected to increase substantially, so we are out to market for these policies. Workers compensation rates are expected to remain the same.
- The Human Resources Department has been successful in converting all of its paper files to Laserfiche, and continues to do so on an on-going basis.

## Expenditures Summary

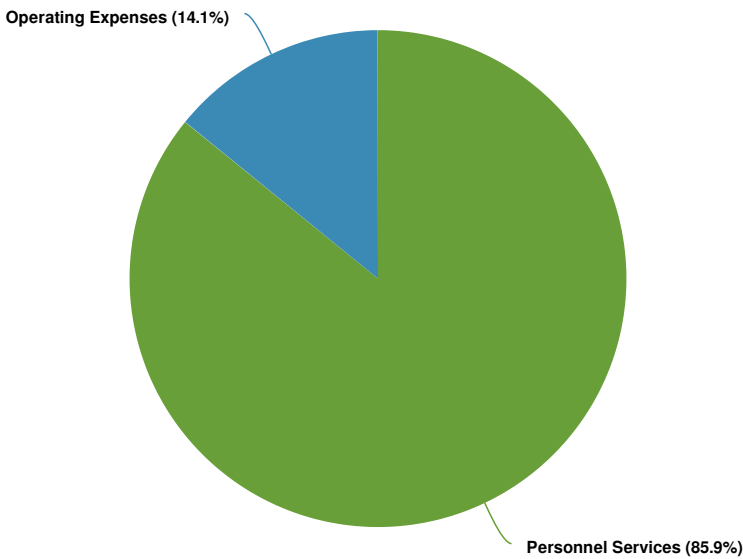
**\$303,487** **\$44,004**  
(16.96% vs. prior year)

### Human Resources Proposed and Historical Budget vs. Actual

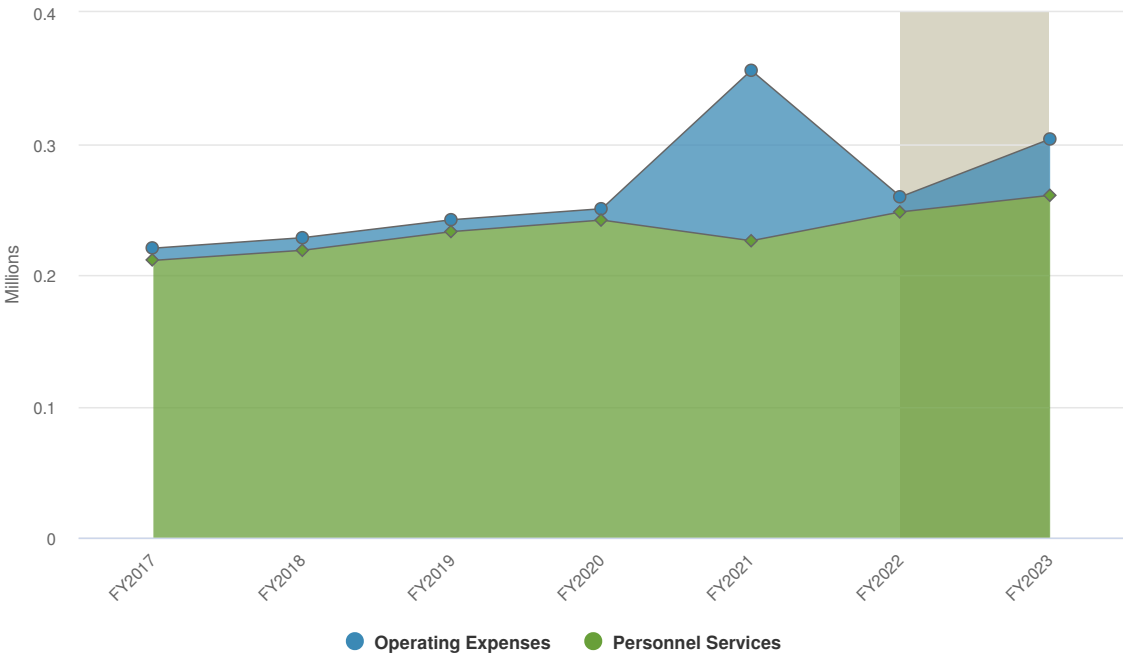


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted
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Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted
<b>Expense Objects</b>				
<b>Personnel Services</b>				
SALARIES	\$154,792	\$150,464	\$171,271	\$186,165
SPECIAL PAY	\$3,092	\$2,940	\$3,167	\$3,000
F.I.C.A.	\$11,338	\$11,352	\$13,345	\$14,814
BENEFIT GROUP-GENERAL	\$4,999	\$6,912	\$5,968	\$4,996
401 GENL DEF CONTR MATCH	\$5,772	\$5,927	\$5,810	\$5,810
UNFUNDED LIABILITY-GEPP	\$32,373	\$18,060	\$16,030	\$11,047
HEALTH	\$28,968	\$29,942	\$31,835	\$34,223
LIFE	\$264	\$264	\$264	\$264
WORKERS' COMPENSATION	\$157	\$145	\$278	\$278
<b>Total Personnel Services:</b>	<b>\$241,755</b>	<b>\$226,006</b>	<b>\$247,968</b>	<b>\$260,597</b>
<b>Operating Expenses</b>				
OTHER CONTRACTUAL SERVS.	\$3,680	\$4,754	\$5,000	\$16,465
COMMUNICATIONS	\$744	\$991	\$1,025	\$1,025
TRANSP.,POSTAGE,MESSENGER	\$10		\$100	\$100
PRINTING & PUBLISHING			\$0	\$20,000
OTHER CURRENT CHARGES		\$120,217	\$0	\$0
OFFICE SUPPLIES	\$1,747	\$1,812	\$1,300	\$1,300
OPERATING SUPPLIES	\$1,750	\$1,144	\$1,500	\$1,500
BOOK,SUBSCRIP,MEMBERSHIPS	\$708	\$424	\$590	\$1,500
TRAINING		\$422	\$2,000	\$1,000
<b>Total Operating Expenses:</b>	<b>\$8,639</b>	<b>\$129,765</b>	<b>\$11,515</b>	<b>\$42,890</b>
<b>Total Expense Objects:</b>	<b>\$250,394</b>	<b>\$355,771</b>	<b>\$259,483</b>	<b>\$303,487</b>



## Legal Services

### Purpose:

The purpose of this program is to provide legal services, including ordinance interpretation, legal opinion, negotiation, litigation, etc., requested by the City Commission, City Manager or City staff.

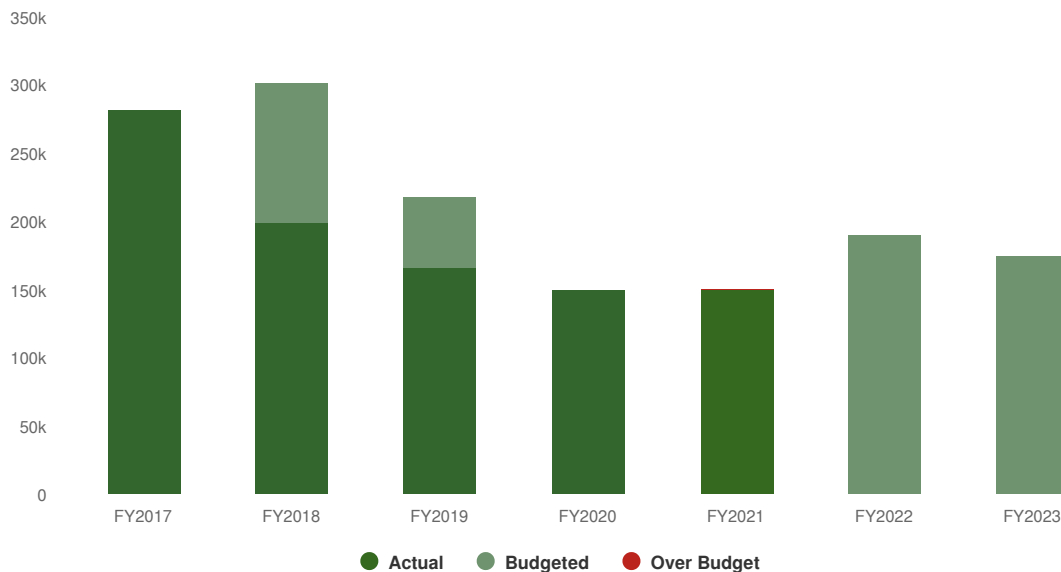
### Key Objectives:

The City Attorney is appointed by the City Commission and acts as the legal advisor for the municipality and all of its officers in matters relating to their official duties. The attorney prepares ordinances, contracts, bonds, and other instruments in which the City is concerned and endorses on each his approval of the form and correctness thereof. When required to do so by the City Commission, it prosecutes and defends, for and on behalf of the City, complaints, suits and proceedings in which the City is a party. The attorney furnishes the City Commissioners, City Manager and department heads of the City opinions on questions of law relating to their respective powers and duties.

### Expenditures Summary

**\$175,000** **-\$15,000**  
(-7.89% vs. prior year)

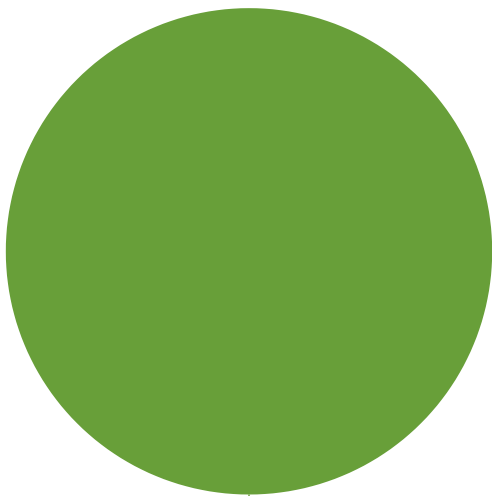
#### City Attorney Proposed and Historical Budget vs. Actual





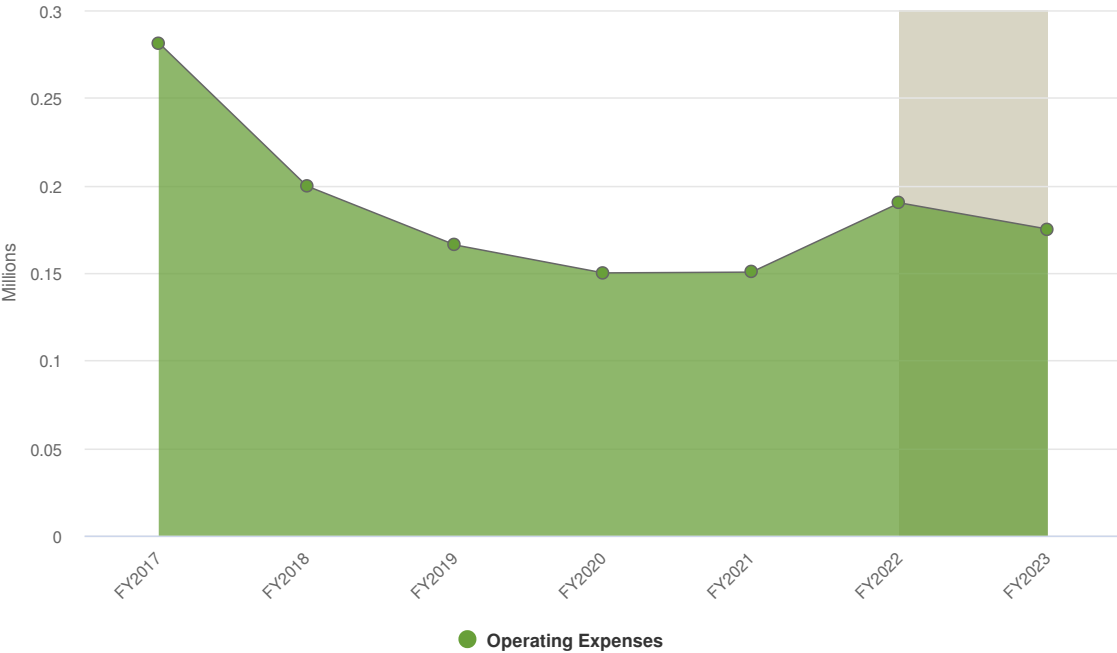
# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



Operating Expenses (100%)

## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Operating Expenses</b>					
PROFESSIONAL SERVICES	\$150,000	\$150,442	\$190,000	\$175,000	-7.9%
<i>Charter Review Committee</i>	\$0	\$0	\$0	\$25,000	N/A
<i>City Attorney Services</i>	\$0	\$0	\$0	\$150,000	N/A
<b>Total Operating Expenses:</b>	<b>\$150,000</b>	<b>\$150,442</b>	<b>\$190,000</b>	<b>\$175,000</b>	<b>-7.9%</b>
<b>Total Expense Objects:</b>	<b>\$150,000</b>	<b>\$150,442</b>	<b>\$190,000</b>	<b>\$175,000</b>	<b>-7.9%</b>



# Planning and Community Development



**Amanda Askew**

Planning and Community Development Director

## **Purpose:**

The Planning and Community Development Department administers zoning and land use related functions of the City, including implementation and amendment of the Comprehensive Plan; review of applications for Development Permits to verify consistency with land development regulations and the Comprehensive Plan; compliance with sign code and tree code; proposes amendments to city land use regulations as appropriate; and implements studies, programs, and special projects as directed. The Department also serves as the City liaison to the Northeast Florida Regional Council, Florida Department of Community Affairs, and other local, state and federal agencies, and provides staff support to the Community Development Board and the Environmental Stewardship Committee.

## **Key Objectives:**

- Work with the City Commission and city staff to maintain and improve the quality of life of Atlantic Beach in terms of aesthetics of the built environment, bicycle and pedestrian planning, economic development, redevelopment, long range planning, marsh master planning, and public works projects.
- Mayport Road corridor revitalization efforts.
- Implement and apply Chapter 23 (Protection of Trees and the Natural Environment).

## **Issues, Trends and Highlights:**

- Bicycle and Pedestrian Connectivity Plan completed
- Phase 1 Adaptation Plan Adaptation Plan completed
- Completed the major update to Chapter 23 – Protection of Trees and the Natural Environment
- Coordinating Main Street Traffic Calming project
- Planted more than 200+ new trees on public property
- Obtaining LEED 4.1 certification
- Updating Chapter 24 (Land Development Code)
- Updating the 2030 Comprehensive Plan
- Drafting the Community Action Plan with the Environmental Stewardship Committee (ESC)
- Hosted annual Arbor Day event
- Obtained Monarch butterfly pledge

## **Workload Data:**

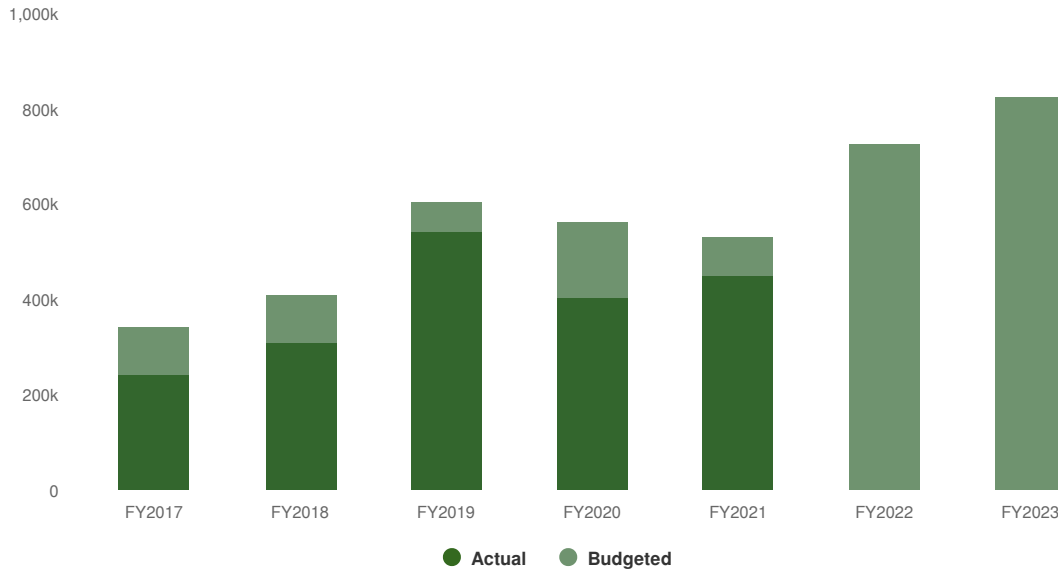
The Planning and Community Department is responsible for planning functions along with land use and zoning administration, including review of all building permit applications and new business tax receipts to verify consistency with the zoning and land development regulations and the Comprehensive Plan. The department also administers the City's tree ordinance, assists with the Community Development Block Grant program, and provides staff support to the Community Development Board and the Environmental Stewardship Committee.

## **Expenditures Summary**



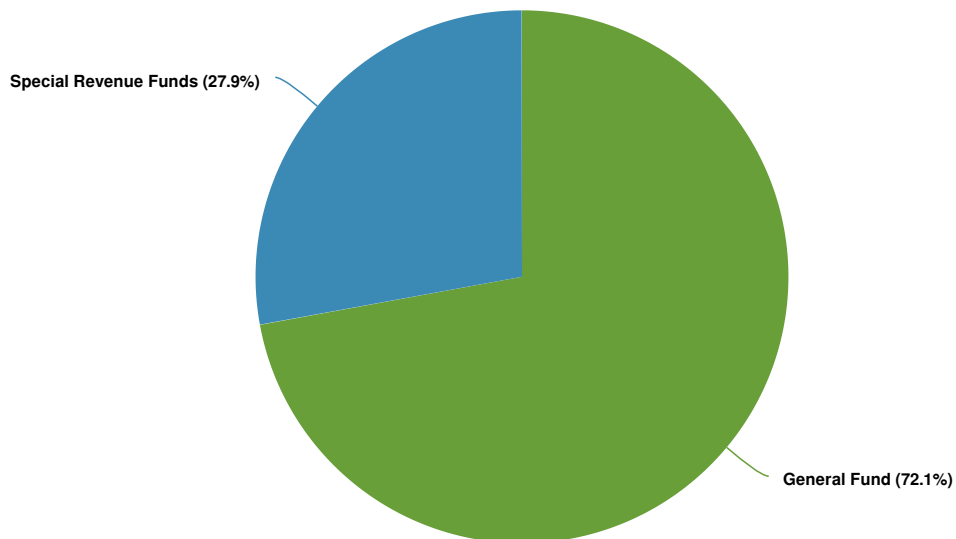
**\$824,941** **\$99,616**  
 (13.73% vs. prior year)

**Planning and Community Development Proposed and Historical Budget vs. Actual**

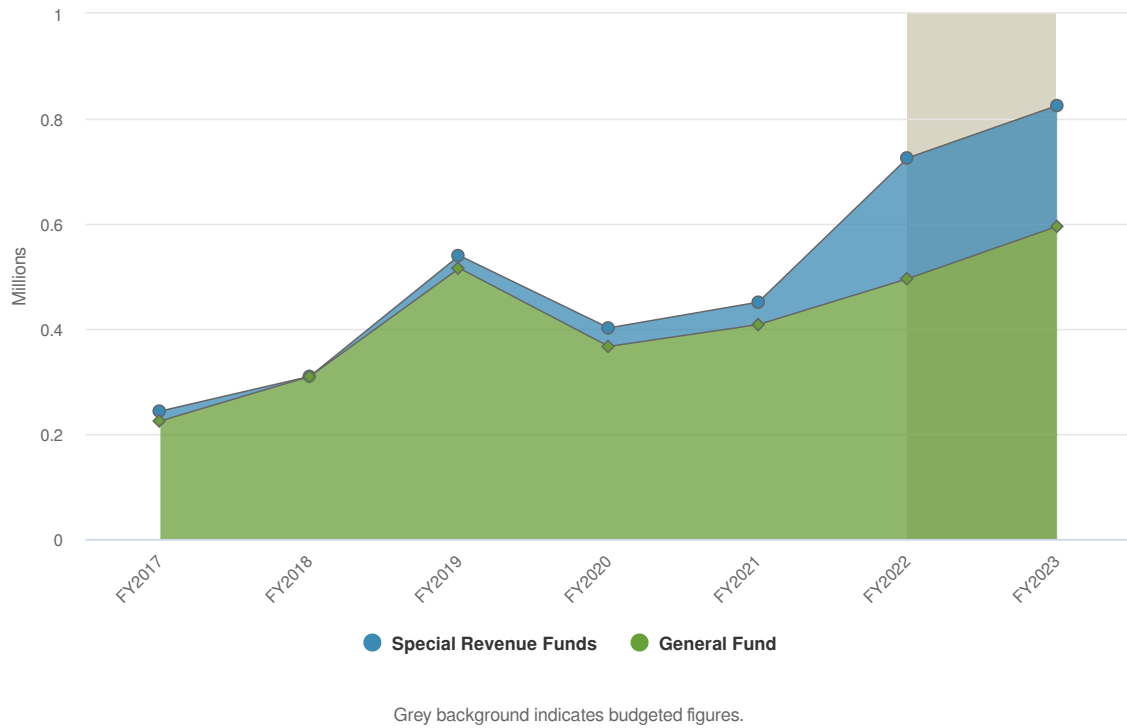


**Expenditures by Fund**

**2023 Expenditures by Fund**



## Budgeted and Historical 2023 Expenditures by Fund

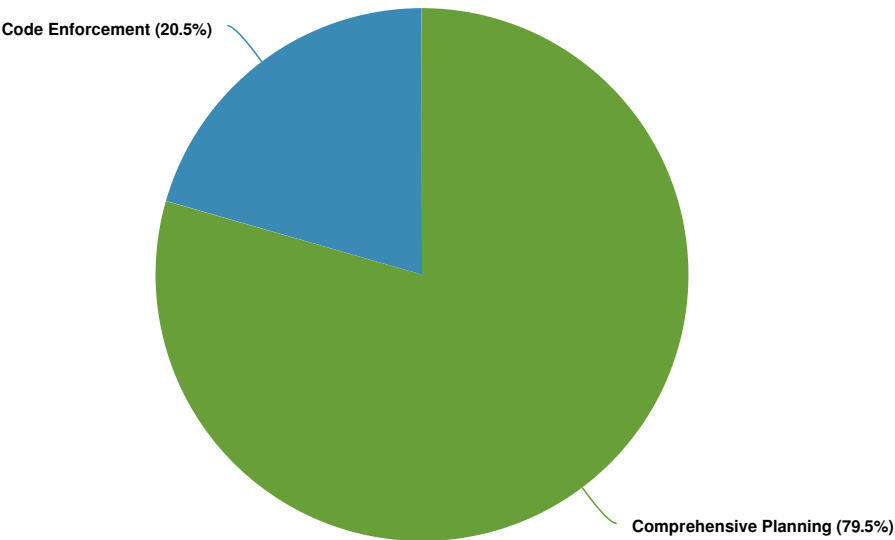


Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
General Fund					
Personnel Services	\$318,982	\$332,243	\$380,788	\$442,754	16.3%
Operating Expenses	\$47,496	\$75,833	\$114,537	\$152,187	32.9%
<b>Total General Fund:</b>	<b>\$366,478</b>	<b>\$408,077</b>	<b>\$495,325</b>	<b>\$594,941</b>	<b>20.1%</b>
<b>Total General Fund:</b>	<b>\$366,478</b>	<b>\$408,077</b>	<b>\$495,325</b>	<b>\$594,941</b>	<b>20.1%</b>
Special Revenue Funds					
Tree Replacement Fund					
Operating Expenses	\$22,714	\$2,550	\$30,000	\$30,000	0%
<b>Total Tree Replacement Fund:</b>	<b>\$22,714</b>	<b>\$2,550</b>	<b>\$30,000</b>	<b>\$30,000</b>	<b>0%</b>
Community Redevelopment					
Operating Expenses	\$12,565	\$40,062	\$200,000	\$200,000	0%
<b>Total Community Redevelopment:</b>	<b>\$12,565</b>	<b>\$40,062</b>	<b>\$200,000</b>	<b>\$200,000</b>	<b>0%</b>
<b>Total Special Revenue Funds:</b>	<b>\$35,279</b>	<b>\$42,612</b>	<b>\$230,000</b>	<b>\$230,000</b>	<b>0%</b>
<b>Total:</b>	<b>\$401,757</b>	<b>\$450,689</b>	<b>\$725,325</b>	<b>\$824,941</b>	<b>13.7%</b>

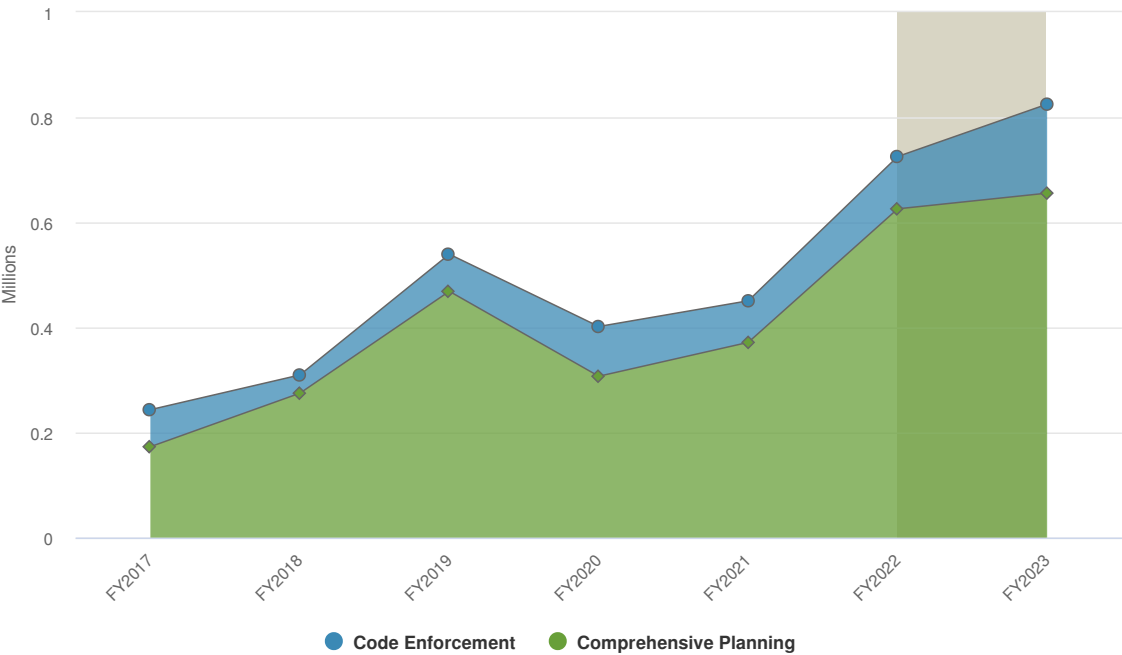


# Expenditures by Function

## Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>Comprehensive Planning</b>					
<b>Planning &amp; Zoning</b>					
<b>Personnel Services</b>					
SALARIES	\$180,814	\$208,896	\$250,486	\$265,104	5.8%
OVERTIME	\$38		\$100	\$100	0%
SPECIAL PAY	\$3,129	\$2,782	\$2,775	\$2,171	-21.8%
F.I.C.A.	\$13,738	\$15,952	\$19,382	\$20,755	7.1%
BENEFIT GROUP-GENERAL	\$3,808		\$0	\$2,498	N/A
401 GENL DEF CONTR MATCH	\$9,192	\$11,354	\$6,022	\$6,022	0%
UNFUNDED LIABILITY-GEPP	\$11,910		\$0	\$5,523	N/A
HEALTH	\$21,176	\$27,409	\$28,743	\$30,900	7.5%
LIFE	\$289	\$368	\$378	\$378	0%
WORKERS' COMPENSATION	\$2,152	\$2,786	\$2,500	\$2,500	0%
REEMPLOYMENT COMPENSATION		\$121	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$246,245</b>	<b>\$269,668</b>	<b>\$310,386</b>	<b>\$335,951</b>	<b>8.2%</b>
<b>Operating Expenses</b>					
PROFESSIONAL SERVICES	\$105	\$105	\$0	\$0	0%
OTHER CONTRACTUAL SERVICE	\$4,775	\$39,679	\$45,000	\$45,000	0%
COMMUNICATIONS	\$1,220	\$1,257	\$2,280	\$2,280	0%
REPAIR & MAINTENANCE	\$7,650	\$7,650	\$7,650	\$7,650	0%
PRINTING & PUBLISHING	\$7,056	\$5,588	\$20,000	\$20,000	0%
OTHER CURRENT CHARGES		-\$200	\$0	\$0	0%
OFFICE SUPPLIES	\$85	\$303	\$350	\$1,550	342.9%
OPERATING SUPPLIES	\$3,662	\$1,011	\$2,100	\$5,100	142.9%
GASOLINE	\$138		\$250	\$350	40%
BOOK,SUBSCRIP,MEMBERSHIPS		\$870	\$1,200	\$1,200	0%
TRAINING	\$849	\$2,982	\$6,500	\$6,500	0%
OTHER CONTRACTUAL SERVICE	\$22,714	\$2,550	\$30,000	\$30,000	0%
OTHER CONTRACTUAL SERVICE	\$12,565	\$40,062	\$200,000	\$200,000	0%
<b>Total Operating Expenses:</b>	<b>\$60,818</b>	<b>\$101,856</b>	<b>\$315,330</b>	<b>\$319,630</b>	<b>1.4%</b>
<b>Total Planning &amp; Zoning:</b>	<b>\$307,064</b>	<b>\$371,524</b>	<b>\$625,716</b>	<b>\$655,581</b>	<b>4.8%</b>
<b>Total Comprehensive Planning:</b>	<b>\$307,064</b>	<b>\$371,524</b>	<b>\$625,716</b>	<b>\$655,581</b>	<b>4.8%</b>
<b>Total General Government:</b>	<b>\$307,064</b>	<b>\$371,524</b>	<b>\$625,716</b>	<b>\$655,581</b>	<b>4.8%</b>
<b>Public Safety</b>					
<b>Protective Inspections</b>					
<b>Code Enforcement</b>					
<b>Personnel Services</b>					



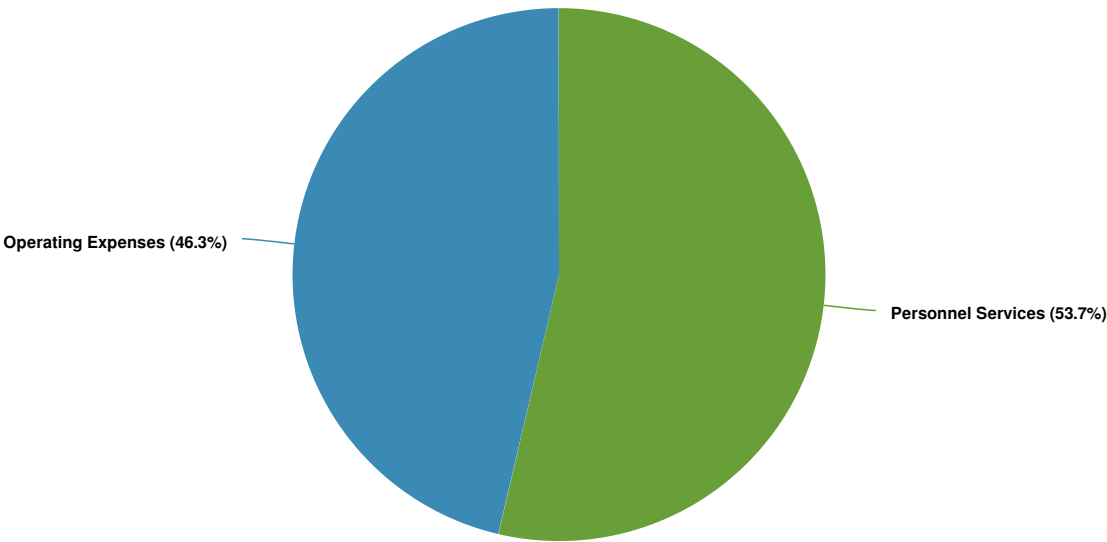
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
SALARIES	\$45,247	\$46,220	\$50,883	\$61,764	21.4%
OVERTIME			\$500	\$500	0%
SPECIAL PAY	\$2,277	\$2,323	\$2,250	\$2,250	0%
F.I.C.A.	\$3,419	\$3,562	\$4,103	\$4,936	20.3%
BENEFIT GROUP-GENERAL			\$0	\$7,494	N/A
401 GENL DEF CONTR MATCH	\$1,426	\$1,856	\$3,545	\$3,545	0%
UNFUNDED LIABILITY-GEPP	\$12,139		\$0	\$16,570	N/A
HEALTH	\$7,467	\$7,788	\$8,301	\$8,924	7.5%
LIFE	\$119	\$124	\$145	\$145	0%
WORKERS' COMPENSATION	\$643	\$703	\$675	\$675	0%
<b>Total Personnel Services:</b>	<b>\$72,737</b>	<b>\$62,576</b>	<b>\$70,402</b>	<b>\$106,803</b>	<b>51.7%</b>
<b>Operating Expenses</b>					
CONTRACTUAL SERVICES	\$20,448	\$13,000	\$24,000	\$56,000	133.3%
<i>Special Magistrate for Code Enforcement</i>	\$0	\$0	\$0	\$24,000	N/A
<i>Consultant to Assess GIS Sys</i>	\$0	\$0	\$0	\$32,000	N/A
COMMUNICATIONS	\$963	\$895	\$1,032	\$1,032	0%
OFFICE SUPPLIES	\$3		\$100	\$350	250%
OPERATING SUPPLIES	\$200	\$65	\$750	\$1,750	133.3%
GASOLINE	\$272	\$27	\$250	\$350	40%
BOOK,SUBSCRIP,MEMBERSHIPS	\$70	\$327	\$75	\$75	0%
TRAINING		\$2,275	\$3,000	\$3,000	0%
<b>Total Operating Expenses:</b>	<b>\$21,956</b>	<b>\$16,589</b>	<b>\$29,207</b>	<b>\$62,557</b>	<b>114.2%</b>
<b>Total Code Enforcement:</b>	<b>\$94,693</b>	<b>\$79,165</b>	<b>\$99,609</b>	<b>\$169,360</b>	<b>70%</b>
<b>Total Protective Inspections:</b>	<b>\$94,693</b>	<b>\$79,165</b>	<b>\$99,609</b>	<b>\$169,360</b>	<b>70%</b>
<b>Total Public Safety:</b>	<b>\$94,693</b>	<b>\$79,165</b>	<b>\$99,609</b>	<b>\$169,360</b>	<b>70%</b>
<b>Total Expenditures:</b>	<b>\$401,757</b>	<b>\$450,689</b>	<b>\$725,325</b>	<b>\$824,941</b>	<b>13.7%</b>



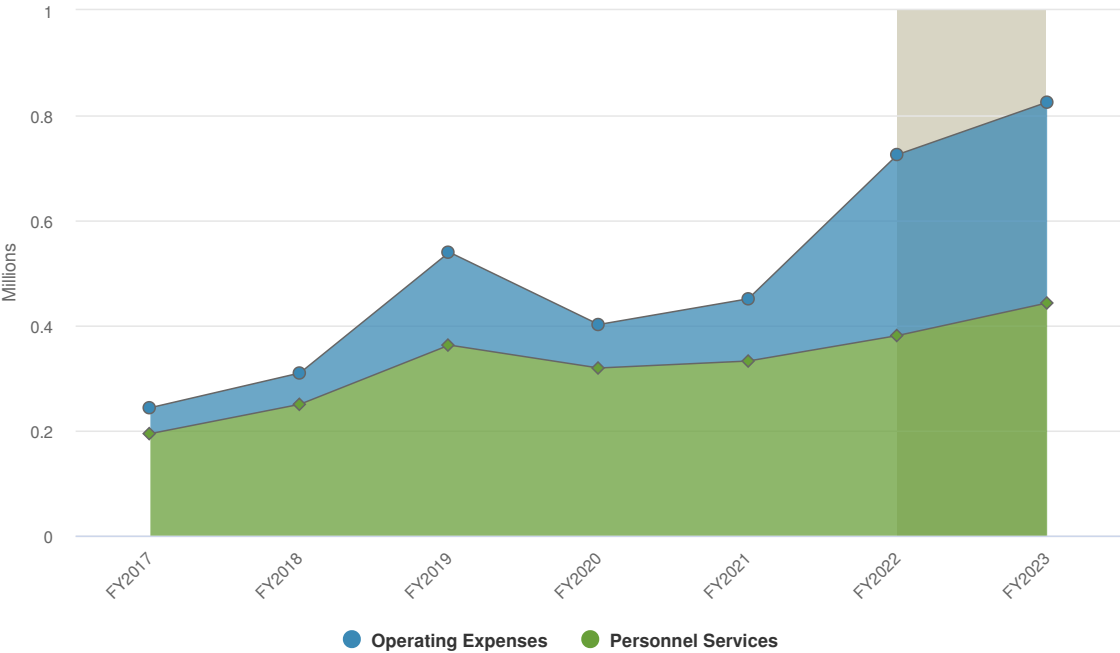


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$318,982	\$332,243	\$380,788	\$442,754	16.3%
Operating Expenses	\$82,775	\$118,446	\$344,537	\$382,187	10.9%
<b>Total Expense Objects:</b>	<b>\$401,757</b>	<b>\$450,689</b>	<b>\$725,325</b>	<b>\$824,941</b>	<b>13.7%</b>

## Organizational Chart



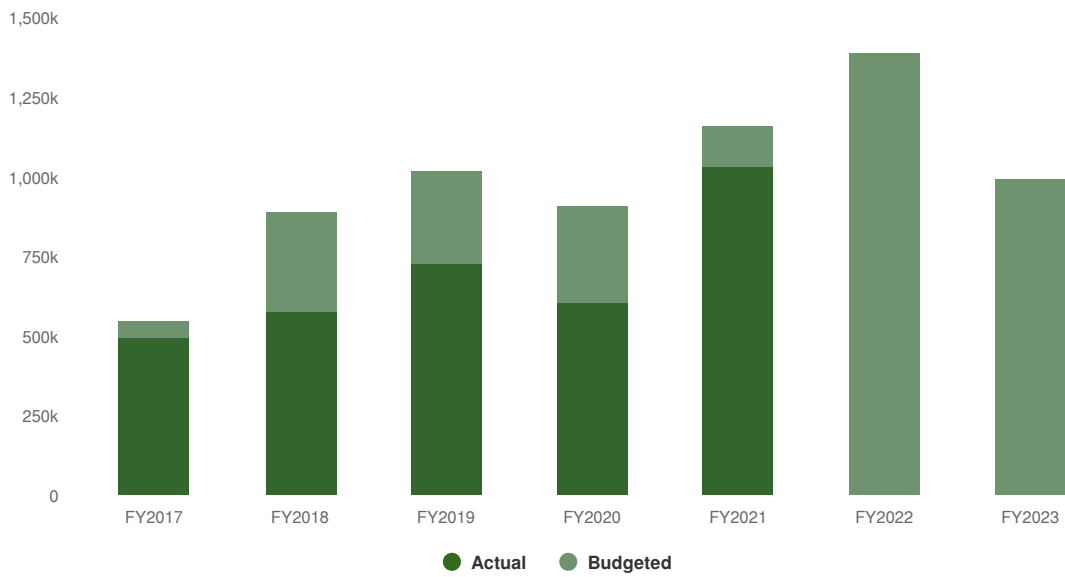
## General Government

The activities in this department are comprised of those expenditures that cannot be classified in any other department. Various funds are also included in this department. They are: Convention Development Tax Fund, Half Cent Sales Tax Fund and Capital Projects Fund.

### Expenditures Summary

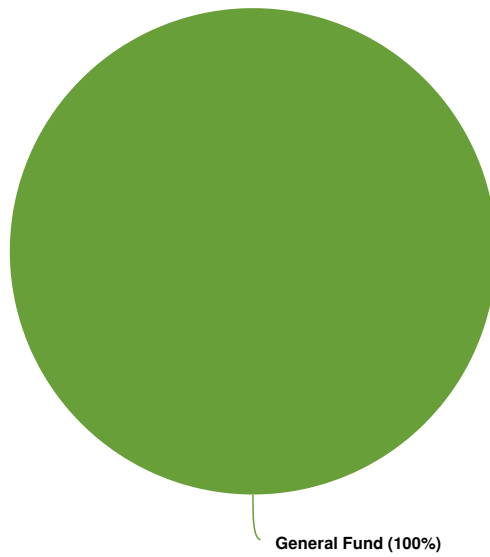
**\$993,651** **-\$396,968**  
(-28.55% vs. prior year)

#### General Government Proposed and Historical Budget vs. Actual

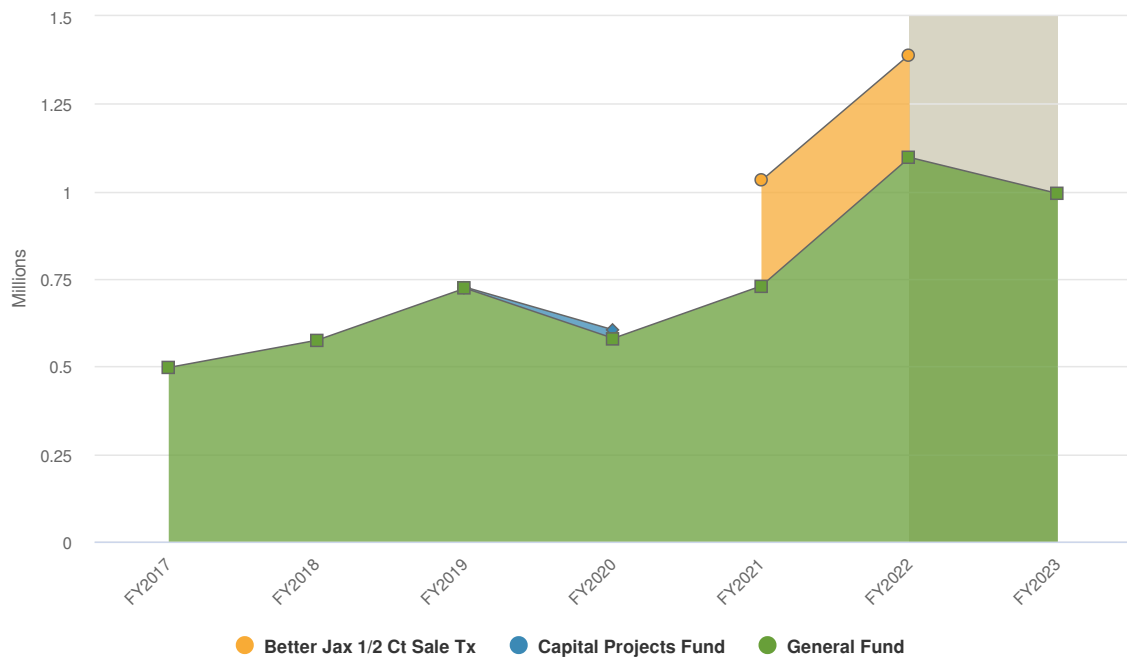


# Expenditures by Fund

## 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					



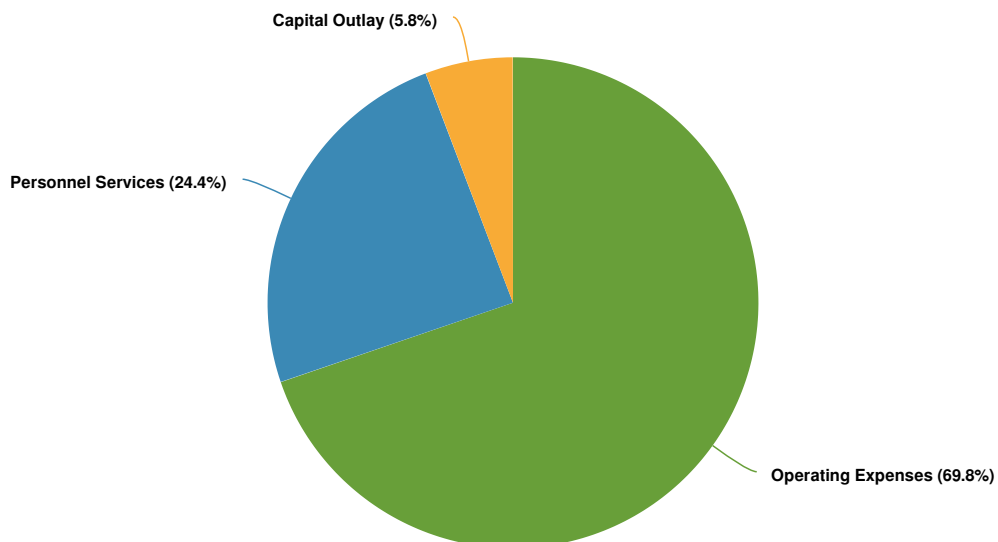
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>General Fund</b>					
SALARIES	\$16,323	\$24,855	\$27,584	\$29,730	7.8%
OVERTIME	\$39	\$80	\$0	\$0	0%
SPECIAL PAY	\$308	\$528	\$0	\$541	N/A
F.I.C.A.	\$1,241	\$1,930	\$2,111	\$2,316	9.7%
BENEFIT GROUP-GENERAL	\$721		\$0	\$0	0%
401 GENL DEF CONTR MATCH	\$623	\$1,119	\$2,004	\$2,004	0%
UNFUNDED LIABILITY-GEPP	\$2,450		\$0	\$0	0%
HEALTH	\$3,470	\$4,751	\$5,058	\$5,438	7.5%
LIFE	\$43	\$65	\$66	\$66	0%
WORKERS' COMPENSATION	\$17	\$23	\$18	\$18	0%
SALARIES	\$86,858	\$80,829	\$83,797	\$150,039	79.1%
OVERTIME	\$26	\$839	\$100	\$100	0%
SPECIAL PAY	\$206	\$4,714	\$150	\$1,500	900%
F.I.C.A.	\$6,337	\$6,440	\$6,406	\$11,787	84%
BENEFIT GROUP-GENERAL	\$10,095	\$6,914	\$5,968	\$4,996	-16.3%
401 GENL DEF CONTR MATCH	\$1,671	\$1,970	\$2,060	\$2,060	0%
UNFUNDED LIABILITY-GEPP	\$18,623	\$18,060	\$16,030	\$11,047	-31.1%
HEALTH	\$15,372	\$14,730	\$16,021	\$17,223	7.5%
LIFE	\$197	\$187	\$300	\$300	0%
WORKERS' COMPENSATION	\$2,899	\$3,274	\$3,757	\$3,757	0%
PROFESSIONAL SERVICES	\$52,402	\$45,000	\$95,500	\$85,500	-10.5%
OTHER CONTRACTUAL SERVICE	\$46,369	\$48,376	\$76,186	\$59,476	-21.9%
COMMUNICATIONS	\$303	\$359	\$424	\$424	0%
TRANSP.POSTAGE,MESSENGER	\$9,094	\$5,000	\$10,000	\$10,000	0%
UTILITIES	\$18,477	\$18,956	\$18,000	\$18,000	0%
CITY PROVIDED	\$8,527	\$6,692	\$8,500	\$8,500	0%
RENTALS & LEASES	\$3,832	\$3,832	\$3,833	\$3,833	0%
INSURANCE	\$159,277	\$162,809	\$195,394	\$225,221	15.3%
REPAIR & MAINTENANCE	\$7,661	\$6,417	\$12,900	\$12,900	0%
PRINTING & PUBLISHING	\$811		\$750	\$750	0%
OTHER CURRENT CHARGES	\$266		\$41,549	\$0	-100%
OFFICE SUPPLIES	\$1,880	\$1,470	\$2,500	\$2,500	0%
OPERATING SUPPLIES	\$10,463	\$8,566	\$12,000	\$12,000	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$1,179	\$679	\$1,200	\$1,200	0%
PROFESSIONAL SERVICES	\$105	\$45	\$0	\$0	0%
OTHER CONTRACTUAL SERVICE	\$61,818	\$60,288	\$167,000	\$172,000	3%
COMMUNICATIONS	\$95	\$423	\$600	\$600	0%
RENTALS & LEASES			\$300	\$300	0%
REPAIR & MAINTENANCE	\$8,736		\$47,095	\$55,000	16.8%
OPERATING SUPPLIES	\$6,252	\$11,614	\$7,500	\$22,800	204%
GASOLINE	\$401	\$660	\$600	\$1,200	100%
DIESEL			\$25	\$25	0%



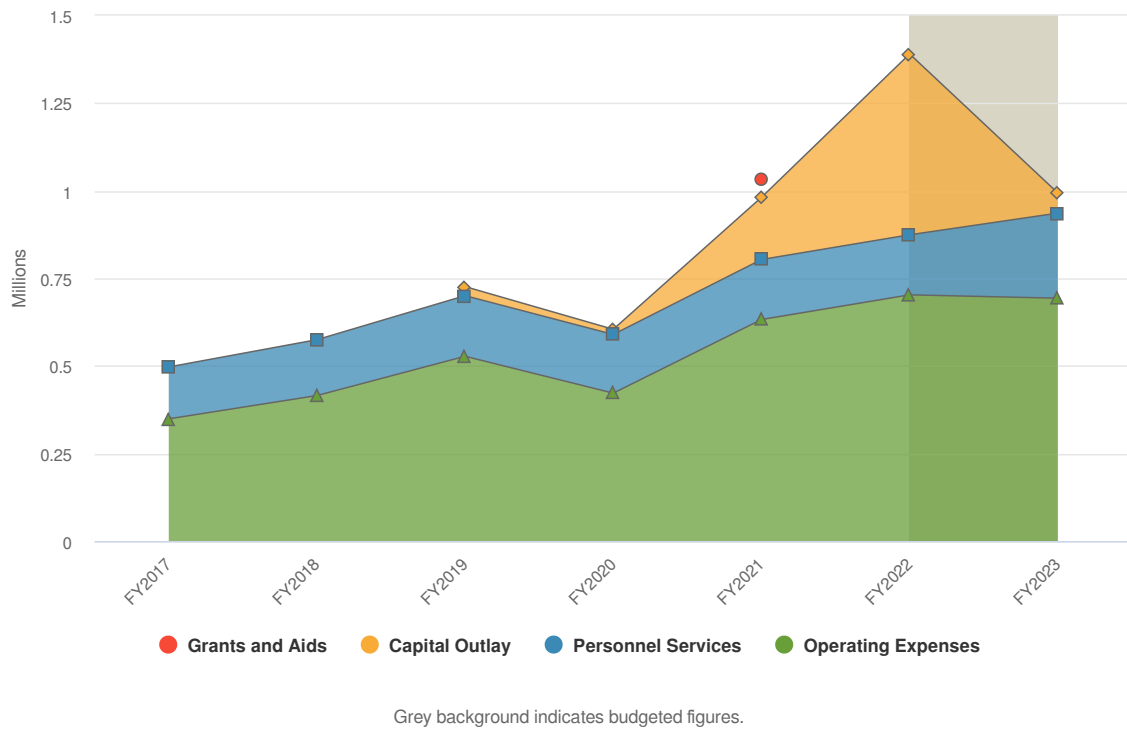
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
TRAINING			\$1,000	\$1,000	0%
MACHINERY & EQUIPMENT	\$14,718	\$177,506	\$0	\$0	0%
BUILDING			\$200,000	\$0	-100%
MACHINERY & EQUIPMENT			\$22,500	\$22,500	0%
MOTOR VEHICLES			\$0	\$35,000	N/A
<b>Total General Fund:</b>	<b>\$580,184</b>	<b>\$730,001</b>	<b>\$1,096,786</b>	<b>\$993,651</b>	<b>-9.4%</b>
<b>Total General Fund:</b>	<b>\$580,184</b>	<b>\$730,001</b>	<b>\$1,096,786</b>	<b>\$993,651</b>	<b>-9.4%</b>
<b>Better Jax 1/2 Ct Sale Tx</b>					
OTHER CONTRACTUAL SERVICE		\$251,169	\$0	\$0	0%
LAND			\$293,833	\$0	-100%
BUSINESS GRANT PROGRAM		\$49,990	\$0	\$0	0%
<b>Total Better Jax 1/2 Ct Sale Tx:</b>	<b>\$0</b>	<b>\$301,159</b>	<b>\$293,833</b>	<b>\$0</b>	<b>-100%</b>
<b>Capital Projects Fund</b>					
OTHER CONTRACTUAL SERVICE	\$24,235		\$0	\$0	0%
<b>Total Capital Projects Fund:</b>	<b>\$24,235</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total:</b>	<b>\$604,419</b>	<b>\$1,031,160</b>	<b>\$1,390,619</b>	<b>\$993,651</b>	<b>-28.5%</b>

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>				
<b>Personnel Services</b>				
<b>General Government</b>				
SALARIES	\$16,323	\$24,855	\$27,584	7.8%
OVERTIME	\$39	\$80	\$0	0%
SPECIAL PAY	\$308	\$528	\$0	N/A
F.I.C.A.	\$1,241	\$1,930	\$2,111	9.7%
BENEFIT GROUP-GENERAL	\$721		\$0	0%
401 GENL DEF CONTR MATCH	\$623	\$1,119	\$2,004	0%
UNFUNDED LIABILITY-GEPP	\$2,450		\$0	0%
HEALTH	\$3,470	\$4,751	\$5,058	7.5%
LIFE	\$43	\$65	\$66	0%
WORKERS' COMPENSATION	\$17	\$23	\$18	0%
SALARIES	\$86,858	\$80,829	\$83,797	79.1%
OVERTIME	\$26	\$839	\$100	0%
SPECIAL PAY	\$206	\$4,714	\$150	900%
F.I.C.A.	\$6,337	\$6,440	\$6,406	84%
BENEFIT GROUP-GENERAL	\$10,095	\$6,914	\$5,968	-16.3%
401 GENL DEF CONTR MATCH	\$1,671	\$1,970	\$2,060	0%
UNFUNDED LIABILITY-GEPP	\$18,623	\$18,060	\$16,030	-31.1%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
HEALTH	\$15,372	\$14,730	\$16,021	7.5%
LIFE	\$197	\$187	\$300	0%
WORKERS' COMPENSATION	\$2,899	\$3,274	\$3,757	0%
<b>Total General Government:</b>	<b>\$167,518</b>	<b>\$171,308</b>	<b>\$171,430</b>	<b>41.7%</b>
<b>Total Personnel Services:</b>	<b>\$167,518</b>	<b>\$171,308</b>	<b>\$171,430</b>	<b>41.7%</b>
<b>Operating Expenses</b>				
<b>General Government</b>				
PROFESSIONAL SERVICES	\$52,402	\$45,000	\$95,500	-10.5%
<i>State Lobbyist Services</i>	\$0	\$0	\$45,500	0%
<i>Traffic Engineer</i>	\$0	\$0	\$50,000	-20%
OTHER CONTRACTUAL SERVICE	\$46,369	\$48,376	\$76,186	-21.9%
<i>Grant Writing Services</i>	\$0	\$0	\$42,986	3%
<i>Pest Control</i>	\$0	\$0	\$1,200	0%
<i>Other Miscellaneous Services</i>	\$0	\$0	\$4,000	0%
<i>City's Share of Actuarial Eval-Police</i>	\$0	\$0	\$2,000	-100%
<i>Legal Review of Charter Officers'</i>	\$0	\$0	\$6,000	-100%
<i>Bus Shelter/JTA</i>	\$0	\$0	\$20,000	-100%
COMMUNICATIONS	\$303	\$359	\$424	0%
TRANSP.POSTAGE, MESSENGER	\$9,094	\$5,000	\$10,000	0%
UTILITIES	\$18,477	\$18,956	\$18,000	0%
CITY PROVIDED	\$8,527	\$6,692	\$8,500	0%
RENTALS & LEASES	\$3,832	\$3,832	\$3,833	0%
INSURANCE	\$159,277	\$162,809	\$195,394	15.3%
REPAIR & MAINTENANCE	\$7,661	\$6,417	\$12,900	0%
<i>North End Copier Charges</i>	\$0	\$0	\$5,600	0%
<i>South End Copier Charges</i>	\$0	\$0	\$2,300	0%
<i>Misc. Building Repairs</i>	\$0	\$0	\$5,000	0%
PRINTING & PUBLISHING	\$811		\$750	0%
OTHER CURRENT CHARGES	\$266		\$41,549	-100%
<i>Contingency</i>	\$0	\$0	\$41,549	-100%
OFFICE SUPPLIES	\$1,880	\$1,470	\$2,500	0%
OPERATING SUPPLIES	\$10,463	\$8,566	\$12,000	0%
BOOK,SUBSCRIP, MEMBERSHIPS	\$1,179	\$679	\$1,200	0%
OTHER CONTRACTUAL SERVICE		\$251,169	\$0	0%
OTHER CONTRACTUAL SERVICE	\$24,235		\$0	0%
PROFESSIONAL SERVICES	\$105	\$45	\$0	0%
OTHER CONTRACTUAL SERVICE	\$61,818	\$60,288	\$167,000	3%
<i>Janitorial, HVAC Repairs, etc.</i>	\$0	\$0	\$62,000	-100%
<i>Public Works Roof Repair</i>	\$0	\$0	\$20,000	-100%
<i>Standard Roof Repairs</i>	\$0	\$0	\$17,000	0%
<i>Public Works Mold Mitigation</i>	\$0	\$0	\$18,000	0%
<i>Sanitize City Hall 2x Per Year</i>	\$0	\$0	\$10,000	0%





Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<i>Sanitize Jordan CC 2x Per Year</i>	\$0	\$0	\$5,000	0%
<i>Sanitize Gail Baker CC 2x Per Year</i>	\$0	\$0	\$5,000	0%
<i>Sanitize Public Safety 2x Per Year</i>	\$0	\$0	\$8,000	0%
<i>Sanitize Adele Grage 2x Per Year</i>	\$0	\$0	\$7,000	0%
<i>Sanitize Public Utilities 2x Per Year</i>	\$0	\$0	\$7,000	0%
<i>Sanitize Public Works 2x Per Year</i>	\$0	\$0	\$8,000	0%
COMMUNICATIONS	\$95	\$423	\$600	0%
<i>Phone for Bldg. Maint. Tech</i>	\$0	\$0	\$600	0%
RENTALS & LEASES			\$300	0%
REPAIR & MAINTENANCE	\$8,736		\$47,095	16.8%
<i>Painting Interior of City Hall/Carpet repair</i>	\$0	\$0	\$42,095	-100%
<i>Miscellaneous Repairs</i>	\$0	\$0	\$5,000	0%
OPERATING SUPPLIES	\$6,252	\$11,614	\$7,500	204%
<i>Paint Supplies, Hardware, Tools</i>	\$0	\$0	\$4,800	0%
<i>Janitorial Supplies</i>	\$0	\$0	\$1,200	316.7%
<i>Hand Sanitizer, Disinfectants</i>	\$0	\$0	\$1,500	100%
GASOLINE	\$401	\$660	\$600	100%
DIESEL			\$25	0%
TRAINING			\$1,000	0%
<b>Total General Government:</b>	<b>\$422,183</b>	<b>\$632,356</b>	<b>\$702,856</b>	<b>-1.4%</b>
<b>Total Operating Expenses:</b>	<b>\$422,183</b>	<b>\$632,356</b>	<b>\$702,856</b>	<b>-1.4%</b>
<b>Capital Outlay</b>				
<b>General Government</b>				
MACHINERY & EQUIPMENT	\$14,718	\$177,506	\$0	0%
LAND			\$293,833	-100%
BUILDING			\$200,000	-100%
<i>Re-Roof City Hall &amp; Chambers</i>	\$0	\$0	\$200,000	-100%
MACHINERY & EQUIPMENT			\$22,500	0%
<i>3 NEW A/C UNITS (LOCATIONS TBD)</i>	\$0	\$0	\$22,500	0%
<b>Total General Government:</b>	<b>\$14,718</b>	<b>\$177,506</b>	<b>\$516,333</b>	<b>-88.9%</b>
<b>Total Capital Outlay:</b>	<b>\$14,718</b>	<b>\$177,506</b>	<b>\$516,333</b>	<b>-88.9%</b>
<b>Grants and Aids</b>				
<b>General Government</b>				
BUSINESS GRANT PROGRAM		\$49,990	\$0	0%
<b>Total General Government:</b>		<b>\$49,990</b>	<b>\$0</b>	<b>0%</b>
<b>Total Grants and Aids:</b>		<b>\$49,990</b>	<b>\$0</b>	<b>0%</b>
<b>Total Expense Objects:</b>	<b>\$604,419</b>	<b>\$1,031,160</b>	<b>\$1,390,619</b>	<b>-28.5%</b>



## Public Safety



**Victor Gualillo**  
Chief of Police

### Police Department

#### Purpose:

The Atlantic Beach Police Department's mission is to protect life and property, provide exceptional police service, and work in partnership with our community to improve the quality of life in the City of Atlantic Beach. The department will accomplish this by maintaining community partnerships that promote safe streets and neighborhoods.

The Police Department operates eight (8) divisions which include Administration, Patrol & Traffic Enforcement, Training & Logistics, Community Affairs, Purchasing, Accreditation and Oversight, Property / Evidence and Investigations. Each of these divisions engages in pro-active community service, law enforcement and safety efforts. The members of these divisions provide service through criminal investigations, community patrol, traffic enforcement, traffic crash investigations, records management, animal control, Ocean Rescue, accreditation management and a citizen volunteer program. The Communications Division answers all 911 calls for police, fire, and emergency medical responses within the City of Atlantic Beach.

#### Key Objectives 2020-21:

The Priority Objective for Public Safety in 2020-21 is to promote and provide training on Racial Equity, Community Engagement, Officer Wellness and Leadership Development. Officers will be provided training that addresses the uniqueness that diverse cultures bring to our society and the challenges that can exist between citizens and law enforcement. The importance of community engagement in formal and informal settings will be a focus for programmatic planning and daily patrol operations. The holistic wellness of every police officer is a foundational element of a healthy relationship between the police department and the community. To that end the department will look for new ways to improve wellness throughout the career of our officers. We will continue to conduct in-service training for officers at every level within our department to help prepare them for a long and positive career in the City of Atlantic Beach.

#### 2020-21 Highlights:

The 2020-21 year has seen a partial return to more normal operations but has once again been hampered by COVID. Manpower challenges have caused a strain on our team in the police department but despite that, our employees have continued to provide exceptional service to our city.

This year has proven to us that the three beaches Police Departments can and need to rely on each other to provide public safety to all of our citizens and a strong working relationship can not be overlooked. Our neighboring police forces were called on to support our department for a month with manpower, when medical issues caused the ABPD patrol division to be strained to the point of needing assistance to provide adequate staffing levels for our citizens. After that, critical staffing need passed the beaches law enforcement agencies again relied on each other to prepare for a special event that had the potential to affect public safety services in all three cities.

All these events have strengthened how we work with all of our Emergency Management partners in Duval County. Multiple jurisdictions and disciplines came together to prepare for countrywide events that required communication and coordination over multiple days. Through this, we have strengthened our working relationship with our Law Enforcement and Emergency Management partners at the beaches and from the City of Jacksonville.

#### Workload Data

Activity	2019	2020	2021 (8 mo.)
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Average Emergency Response Time in minutes	3.25	2.44	N/A
Total Crime Rate Per 1,000 Population	16.89	21.84	10.92
Arrests	312	278	250
*Calls	20,995	23,245	16,096
Traffic citations	2058	1803	1489
Index Crimes	233	302	153

## Police Grants

### Purpose:

The Police Grants are used to enhance Public Safety operations and utilize available grants to provide the funding for public safety initiatives.

### Highlights:

For FY 2020, the Department received \$57,002 in Justice Assistance Grant County-wide (JAGC) funds to be used to complete the purchase of the Computer Aided Dispatch system from FY2019. A portion will also be used to purchase upgraded dispatch consoles. The Department was also awarded \$64,241 from the Coronavirus Supplemental Funding Program to be used to purchase equipment to assist in community education and cleaning of city facilities. The Department also anticipates approval of the Department of Justice Bulletproof Vest Partnership Grant to purchase bulletproof vests for officers, the exact amount has not been confirmed but is expected to be about \$4,000.

For FY 2021, the Department received \$52,858 in Justice Assistance Grant County-wide (JAGC) funds to be used to complete the purchase of community security cameras. The Department received \$2,177 in Justice Assistance Grant Direct (JAGD) funds to be used to complete the purchase of additional software for the ABPD Field Training Program. The Department also completed the purchasing process for the \$64,241 awarded in 2020 from the Coronavirus Supplemental Funding Program for disinfection equipment education and enforcement. The Department anticipates reimbursement through the Department of Justice Bulletproof Vest Partnership Grant to purchase bulletproof vests for officers. The exact amount has not been confirmed but is expected to be approximately \$4,000.

For FY 2022, the Department anticipates receiving Justice Assistance Grant County-wide (JAGC) funds and Department of Justice Bulletproof Vest Partnership funds. However, the amounts are yet to be approved. The funding level is expected to be similar to amounts awarded in FY 2020 and FY 2021.

## Animal Control

### Purpose:

Atlantic Beach Animal Control's mission is to provide service to the public by enforcing local animal ordinances, capturing and impounding animals running at large, investigating reports of animal attacks, animal cruelty and neglect, issuing citations for animal control code violations, investigating animal bites, and coordinating handling and care of animals in the City kennel.

### Employees:

Animal Control officers operate under the Police Department. There are two full-time Animal Control officers to provide coverage seven days per week.

### Training/certifications

Atlantic Beach Animal Control officers receive state certification through FACA (Florida Animal Control Association). After the initial 40 hours of training is received, each Officer must pass a state certification test. Annual continuing education is required to maintain certification.

### Education/community outreach



Atlantic Beach Animal Control officers emphasize community education and outreach. The officers attend the Citizens Police Academy and other events and activities to help keep the community informed about animal control issues.

Activity	2020	2021 (8 Months)
Phone Calls	1274	821
Cruelty Investigations	51	37
Animals Handled	247	176
Animals Returned to Owner	93	47
Citations Written	110	88
Warnings	183	111

## Lifeguards

### Purpose:

The Mission of the Atlantic Beach Ocean Lifeguards is to provide for the safety and protection of lives. An emphasis is placed on education and promoting awareness of the marine environment and identifying potential dangers associated with recreational activities in an open water environment. Ocean Lifeguards promote beach and ocean safety and provide efficient, effective water rescues and Basic Life Support (BLS) prior to ambulance arrival.

### Employees

The lifeguards are a division of the Public Safety Department and report to the Chief of Police. Five lifeguards are employed year round in a part time capacity to provide seamless maintenance of the program, including applicant processing, training, equipment and supply inventory. An additional 40 lifeguards are hired annually to provide seasonal (6 months), part time service.

### Training/Certifications

Each year, lifeguards begin training in January with formal testing and training in March. All lifeguards have current Emergency Medical Responders training and certification. All guards attend either new guard or returning guard training as well. Each guard has a minimum of 100 hours of training before working a tower alone. All mid-level supervisors and above have current EMT/Paramedic certifications. The Atlantic Beach Lifeguard Program has received USLA Advanced Certification, which means all lifeguards are certified Emergency Medical Responders or above. The lifeguards have a truck, ATV, and jet ski as part of their fleet.

### Beach Staffing

The beach is staffed by guards 7 days per week from 10AM – 5PM from Memorial Day through Labor Day; including 10 towers, truck and ATV patrols, station staffing and incident response. Additionally, Lifeguards provide coverage on weekends from April through Memorial Day and Labor Day through September.

For the 2021 FY, the City is budgeting for additional lifeguard coverage on the beach. Weekend-only staffing will be added in March and October. The coverage during the additional weekends will provide truck patrols, station coverage and incident response.

### Additional Services for 2021

A Junior Lifeguard Program was implemented in 2015 and is conducted each season. This program familiarizes youth with different aspects of lifeguarding, including; first aid, lifesaving techniques, competition training, lifeguard training, marine life and safety, and physical fitness. The program is designed to run for one week, 4 hours per day, with 10 participants attending per session and is offered in 4 different

sessions. It should be noted that during the time of the pandemic, the program was modified for the safety of attendees and instructors with the intent of returning the program to the original format when it is safe to do so. This program provides an opportunity for both a community outreach program and as a way to promote education for local youth who may have an interest in becoming an Atlantic Beach Lifeguard in the future.

### **Community Affairs Division**

#### **Purpose:**

The Atlantic Beach Department Community Affairs Division is tasked with establishing, maintaining, and strengthening the relationship between the Atlantic Beach Police Department and our community. The Police Department is focused on community involvement and values its citizens' input, developing a strong open partnership through communication, services, and interaction. Working together to make Atlantic Beach a safe place to live, work, and play is our goal.

#### **Key Objectives:**

- Establish and maintain effective relationships with the community.
- Collaborative problem solving through open dialogue with the community to promote meaningful discussion on topics relative to the community.
- Link the Police Department's mission with community participation through community events, programs, and officer interaction.
- Maintain and improve the Atlantic Beach Police Volunteer Program.
- Encourage Police Department personnel to participate and engage with the citizens at events and through community programs.
- Collaborate and coordinate with the Parks and Recreation Department on special events.

#### **Volunteer Program:**

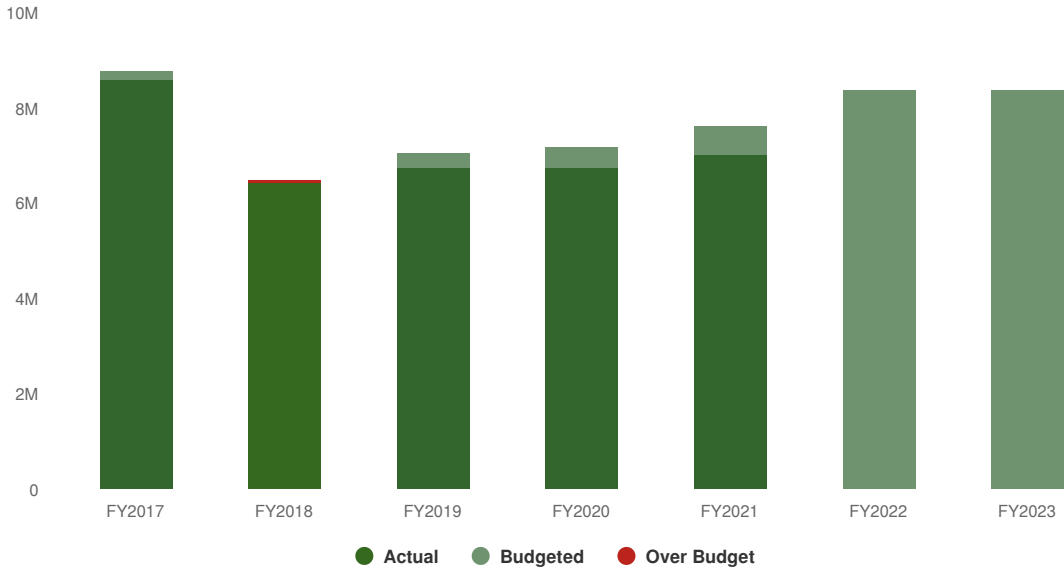
- The Atlantic Beach Police Department Volunteer Program, which began in January 2018, consists of 41 individuals with additional interested applicants.
- The volunteers logged a limited number of hours this past year due to COVID restrictions, but were able to begin assisting with some duties around the Police station and a few community interactions this year.
  - The top 5 volunteer duties are clerical, patrol, special events, parking enforcement/traffic control and assisting with officer training.
  - The top 5 special events are Halloween, Christmas, Community Career Day, Atlantic Beach Elementary Walk & Roll.
- The Department has volunteers within a specialized group, VERT (Volunteer Emergency Response Team), which assists with natural disasters and police-related calls performing duties that relate to traffic control, resource distribution, scribing, and much more.

### **Expenditures Summary**

**\$8,358,578** **-\$21,265**  
(-0.25% vs. prior year)

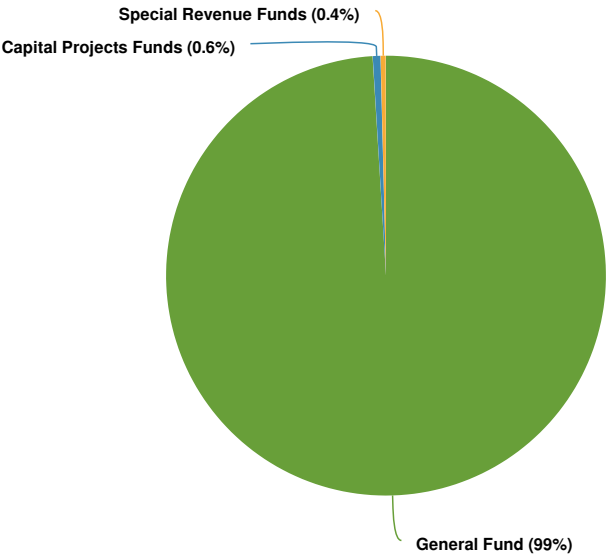


Public Safety Proposed and Historical Budget vs. Actual

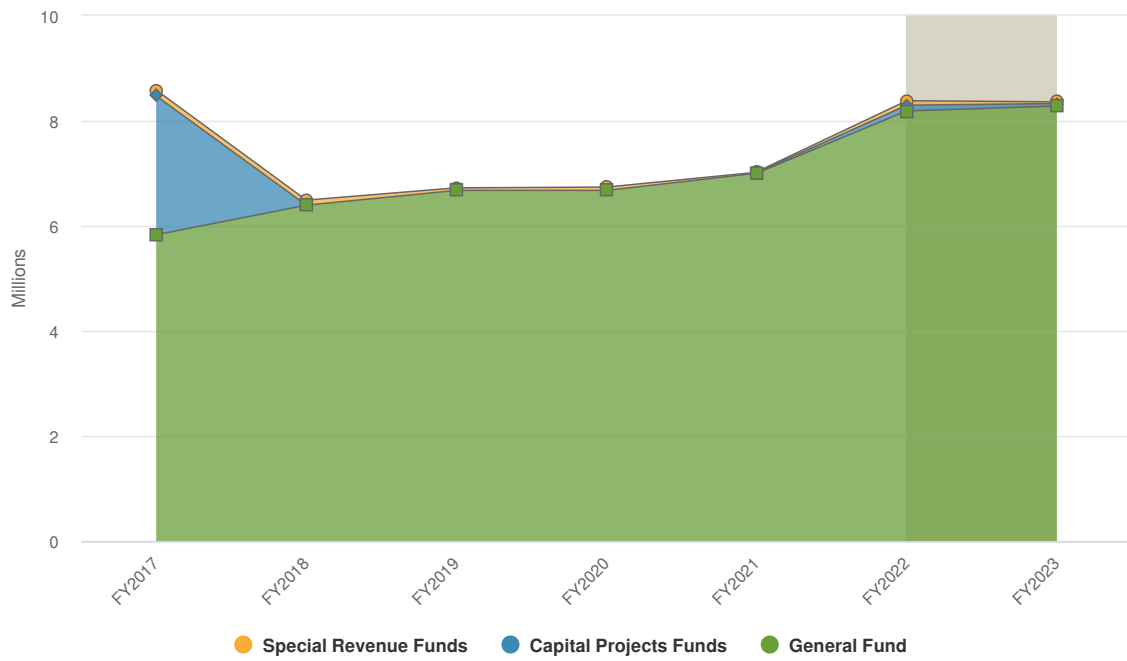


Expenditures by Fund

2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

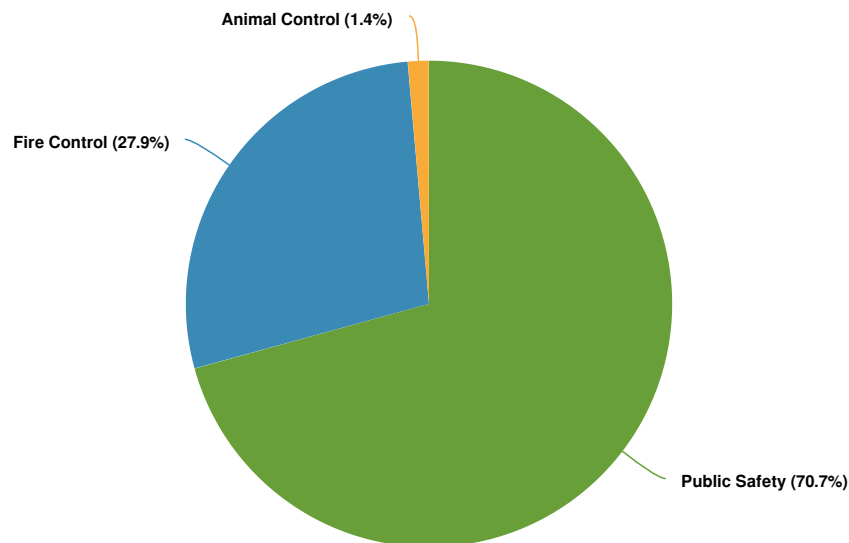
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
General Fund					
Personnel Services	\$4,566,105	\$4,868,021	\$5,124,302	\$5,230,113	2.1%
Operating Expenses	\$1,721,064	\$1,847,730	\$2,081,047	\$2,224,748	6.9%
Capital Outlay	\$385,909	\$284,379	\$980,300	\$824,000	-15.9%
<b>Total General Fund:</b>	<b>\$6,673,078</b>	<b>\$7,000,129</b>	<b>\$8,185,649</b>	<b>\$8,278,861</b>	<b>1.1%</b>
<b>Total General Fund:</b>	<b>\$6,673,078</b>	<b>\$7,000,129</b>	<b>\$8,185,649</b>	<b>\$8,278,861</b>	<b>1.1%</b>
Special Revenue Funds					
Court Cost Training Fund					
Operating Expenses	\$17,751	\$17,244	\$25,000	\$25,000	0%
<b>Total Court Cost Training Fund:</b>	<b>\$17,751</b>	<b>\$17,244</b>	<b>\$25,000</b>	<b>\$25,000</b>	<b>0%</b>
Radio Communication Fund					
Operating Expenses			\$7,717	\$7,717	0%
<b>Total Radio Communication Fund:</b>			<b>\$7,717</b>	<b>\$7,717</b>	<b>0%</b>
Fdle Jag Grant-Cops					
Personnel Services			\$52,858		-100%
<b>Total Fdle Jag Grant-Cops:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$52,858</b>	<b>\$0</b>	<b>-100%</b>



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Fdle Jag Grant-Csu					
Capital Outlay	\$44,985				N/A
<b>Total Fdle Jag Grant-Csu:</b>	<b>\$44,985</b>				<b>N/A</b>
<b>Total Special Revenue Funds:</b>	<b>\$62,735</b>	<b>\$17,244</b>	<b>\$85,575</b>	<b>\$32,717</b>	<b>-61.8%</b>
Capital Projects Funds					
Capital Projects Fund					
Operating Expenses			\$62,564	\$47,000	-24.9%
Capital Outlay		\$8,677	\$46,055	\$0	-100%
<b>Total Capital Projects Fund:</b>	<b>\$0</b>	<b>\$8,677</b>	<b>\$108,619</b>	<b>\$47,000</b>	<b>-56.7%</b>
<b>Total Capital Projects Funds:</b>	<b>\$0</b>	<b>\$8,677</b>	<b>\$108,619</b>	<b>\$47,000</b>	<b>-56.7%</b>
<b>Total:</b>	<b>\$6,735,813</b>	<b>\$7,026,050</b>	<b>\$8,379,843</b>	<b>\$8,358,578</b>	<b>-0.3%</b>

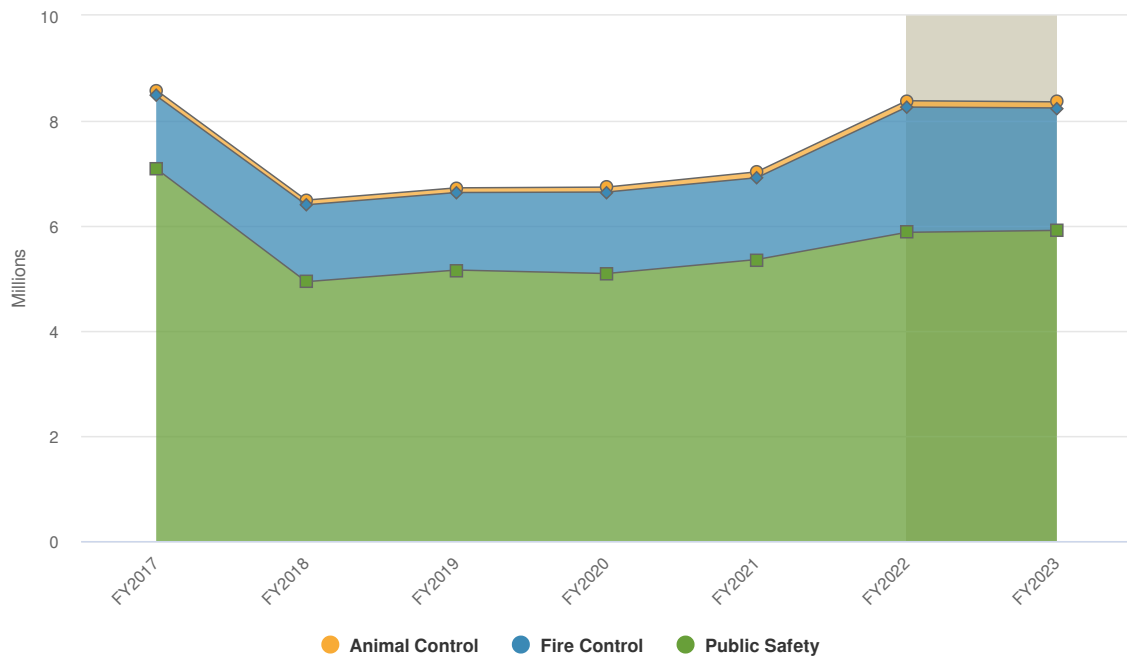
## Expenditures by Function

### Budgeted Expenditures by Function





## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Public Safety</b>					
<b>Public Safety</b>					
<b>Police - Non Divisional</b>					
<b>Operating Expenses</b>					
PROFESSIONAL SERVICES			\$62,564	\$47,000	-24.9%
<b>Total Operating Expenses:</b>			<b>\$62,564</b>	<b>\$47,000</b>	<b>-24.9%</b>
<b>Total Police - Non Divisional:</b>	<b>\$0</b>	<b>\$0</b>	<b>\$62,564</b>	<b>\$47,000</b>	<b>-24.9%</b>
<b>Administration</b>					
<b>Personnel Services</b>					
SALARIES	\$250,663	\$452,995	\$497,325	\$536,349	7.8%
OVERTIME	\$594	\$225	\$650	\$650	0%
SPECIAL PAY	\$5,726	\$5,163	\$17,524	\$6,900	-60.6%
F.I.C.A.	\$19,239	\$34,569	\$39,437	\$42,374	7.4%
BENEFIT GROUP-POLICE	\$13,178	\$295,699	\$12,193	\$12,193	0%
BENEFIT GROUP-GENERAL	\$7,199	\$17,244	\$14,920	\$9,992	-33%
401 GENL DEF CONTR MATCH	\$5,873	\$3,495	\$8,755	\$8,755	0%
UNFUNDED LIABILITY-GEPP	\$27,206	\$45,144	\$40,074	\$22,094	-44.9%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
UNFUNDED LIABILITY-POLICE	\$220,868	\$13,440	\$10,978	\$10,978	0%
HEALTH	\$33,645	\$58,147	\$61,678	\$66,304	7.5%
LIFE	\$572	\$797	\$806	\$806	0%
WORKERS' COMPENSATION	\$9,359	\$6,233	\$9,500	\$9,500	0%
<b>Total Personnel Services:</b>	<b>\$594,121</b>	<b>\$933,151</b>	<b>\$713,840</b>	<b>\$726,895</b>	<b>1.8%</b>
<b>Operating Expenses</b>					
PROFESSIONAL SERVICES	\$21,925	\$17,206	\$41,062	\$41,662	1.5%
OTHER CONTRACTUAL SERVS.	\$7,438	\$12,022	\$14,500	\$13,700	-5.5%
COMMUNICATIONS	\$87,860	\$132,382	\$121,220	\$173,351	43%
TRANSP.,POSTAGE,MESSENGER	\$11	\$27	\$500	\$500	0%
UTILITIES	\$15,805	\$15,710	\$16,000	\$17,000	6.3%
CITY PROVIDED	\$3,684	\$4,018	\$5,600	\$7,600	35.7%
RENTALS & LEASES	\$9,778	\$17,143	\$14,500	\$16,600	14.5%
REPAIR & MAINTENANCE	\$39,077	\$47,304	\$58,200	\$75,175	29.2%
PRINTING & PUBLISHING	\$1,728	\$4,792	\$10,500	\$10,500	0%
PROMOTIONS	\$10,290	\$7,231	\$11,200	\$11,200	0%
OFFICE SUPPLIES	\$9,239	\$5,457	\$11,000	\$13,000	18.2%
OPERATING SUPPLIES	\$18,539	\$34,924	\$54,800	\$61,800	12.8%
DIESEL	\$121		\$500	\$1,200	140%
BOOK,SUBSCRIP,MEMBERSHIPS	\$1,145	\$1,777	\$4,000	\$4,000	0%
TRAINING	\$17,751	\$17,244	\$25,000	\$25,000	0%
COMMUNICATIONS			\$7,717	\$7,717	0%
<b>Total Operating Expenses:</b>	<b>\$244,391</b>	<b>\$317,238</b>	<b>\$396,299</b>	<b>\$480,005</b>	<b>21.1%</b>
<b>Capital Outlay</b>					
MACHINERY & EQUIPMENT	\$36,900	\$25,728	\$0	\$50,000	N/A
MOTOR VEHICLES	\$45,442		\$0	\$0	0%
COMPUTER EQUIPMENT	\$64,036	\$2,199	\$0	\$0	0%
MACHINERY & EQUIPMENT		\$8,677	\$46,055	\$0	-100%
<b>Total Capital Outlay:</b>	<b>\$146,379</b>	<b>\$36,604</b>	<b>\$46,055</b>	<b>\$50,000</b>	<b>8.6%</b>
<b>Total Administration:</b>	<b>\$984,890</b>	<b>\$1,286,993</b>	<b>\$1,156,194</b>	<b>\$1,256,900</b>	<b>8.7%</b>
<b>Patrol</b>					
<b>Personnel Services</b>					
SALARIES	\$1,788,025	\$1,565,266	\$1,821,932	\$2,046,224	12.3%
OVERTIME	\$88,589	\$88,310	\$105,000	\$105,000	0%
SPECIAL PAY	\$158,635	\$107,229	\$108,000	\$110,000	1.9%
F.I.C.A.	\$148,580	\$132,083	\$155,673	\$173,556	11.5%
BENEFIT GROUP-POLICE	\$176,114	\$443,313	\$252,996	\$310,934	22.9%
UNFUNDED LIABILITY-POLICE	\$278,900	\$278,964	\$427,782	\$148,971	-65.2%
HEALTH	\$287,991	\$242,972	\$280,868	\$301,933	7.5%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
LIFE	\$3,278	\$2,981	\$3,105	\$3,105	0%
WORKERS' COMPENSATION	\$41,602	\$33,034	\$50,000	\$50,000	0%
REEMPLOYMENT COMPENSATION		\$201	\$0	\$0	0%
SALARIES			\$52,858		-100%
<b>Total Personnel Services:</b>	<b>\$2,971,713</b>	<b>\$2,894,352</b>	<b>\$3,258,214</b>	<b>\$3,249,723</b>	<b>-0.3%</b>
<b>Operating Expenses</b>					
OTHER CONTRACTUAL SERVS.	\$2,518	\$23,974	\$6,000	\$6,000	0%
TRAVEL AND PER DIEM			\$500	\$500	0%
REPAIR & MAINTENANCE	\$18,348	\$22,784	\$62,500	\$71,700	14.7%
OPERATING SUPPLIES	\$99,574	\$106,059	\$109,480	\$130,525	19.2%
GASOLINE	\$54,933	\$47,852	\$67,259	\$89,259	32.7%
<b>Total Operating Expenses:</b>	<b>\$175,374</b>	<b>\$200,668</b>	<b>\$245,739</b>	<b>\$297,984</b>	<b>21.3%</b>
<b>Capital Outlay</b>					
MACHINERY & EQUIPMENT		\$48,086	\$0	\$0	0%
MOTOR VEHICLES	\$226,310	\$209,366	\$312,000	\$180,000	-42.3%
<b>Total Capital Outlay:</b>	<b>\$226,310</b>	<b>\$257,452</b>	<b>\$312,000</b>	<b>\$180,000</b>	<b>-42.3%</b>
<b>Total Patrol:</b>	<b>\$3,373,396</b>	<b>\$3,352,472</b>	<b>\$3,815,953</b>	<b>\$3,727,707</b>	<b>-2.3%</b>
<b>Detective</b>					
<b>Personnel Services</b>					
SALARIES	\$139,487	\$140,048	\$227,264	\$227,773	0.2%
OVERTIME	\$9,096	\$9,292	\$15,000	\$15,000	0%
SPECIAL PAY	\$24,471	\$24,533	\$29,722	\$29,722	0%
F.I.C.A.	\$12,784	\$13,425	\$20,807	\$21,168	1.7%
BENEFIT GROUP-POLICE	\$7,843	\$48,204	\$27,434	\$27,434	0%
UNFUNDED LIABILITY-POLICE	\$12,420	\$30,252	\$24,670	\$24,670	0%
HEALTH	\$13,782	\$18,308	\$19,099	\$20,532	7.5%
LIFE	\$264	\$259	\$275	\$275	0%
WORKERS' COMPENSATION	\$3,504	\$3,285	\$4,000	\$4,000	0%
<b>Total Personnel Services:</b>	<b>\$223,651</b>	<b>\$287,606</b>	<b>\$368,271</b>	<b>\$370,574</b>	<b>0.6%</b>
<b>Operating Expenses</b>					
OTHER CONTRACTUAL SERVS.	\$1,324	\$1,250	\$1,800	\$2,100	16.7%
REPAIR & MAINTENANCE			\$4,000	\$4,000	0%
OPERATING SUPPLIES	\$556	\$491	\$1,000	\$1,000	0%
<b>Total Operating Expenses:</b>	<b>\$1,880</b>	<b>\$1,741</b>	<b>\$6,800</b>	<b>\$7,100</b>	<b>4.4%</b>
<b>Total Detective:</b>	<b>\$225,530</b>	<b>\$289,347</b>	<b>\$375,071</b>	<b>\$377,674</b>	<b>0.7%</b>
<b>Dispatch</b>					
<b>Personnel Services</b>					



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
SALARIES	\$235,237	\$251,399	\$289,696	\$278,201	-4%
OVERTIME	\$6,068	\$7,415	\$0	\$17,500	N/A
SPECIAL PAY	\$8,939	\$13,200	\$9,472	\$7,492	-20.9%
F.I.C.A.	\$18,411	\$20,509	\$22,886	\$27,695	21%
BENEFIT GROUP-GENERAL	\$7,674	\$6,912	\$5,968	\$9,992	67.4%
401 GENL DEF CONTR MATCH	\$6,611	\$7,776	\$6,553	\$6,553	0%
UNFUNDED LIABILITY-GEPP	\$67,897	\$18,060	\$16,030	\$22,094	37.8%
HEALTH	\$45,059	\$46,354	\$48,793	\$52,453	7.5%
LIFE	\$610	\$659	\$449	\$449	0%
WORKERS' COMPENSATION	\$244	\$246	\$350	\$350	0%
<b>Total Personnel Services:</b>	<b>\$396,749</b>	<b>\$372,529</b>	<b>\$400,197</b>	<b>\$422,779</b>	<b>5.6%</b>
<b>Operating Expenses</b>					
OPERATING SUPPLIES	\$2,653	\$2,258	\$3,000	\$3,000	0%
BOOK,SUBSCRIP,MEMBERSHIPS			\$350	\$350	0%
<b>Total Operating Expenses:</b>	<b>\$2,653</b>	<b>\$2,258</b>	<b>\$3,350</b>	<b>\$3,350</b>	<b>0%</b>
<b>Total Dispatch:</b>	<b>\$399,401</b>	<b>\$374,787</b>	<b>\$403,547</b>	<b>\$426,129</b>	<b>5.6%</b>
<b>Animal Control</b>					
<b>Operating Expenses</b>					
COMMUNICATIONS		\$41	\$0	\$0	0%
<b>Total Operating Expenses:</b>		<b>\$41</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Animal Control:</b>	<b>\$0</b>	<b>\$41</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>School Guards</b>					
<b>Personnel Services</b>					
SALARIES	\$9,699	\$8,943	\$15,385	\$28,938	88.1%
F.I.C.A.	\$742	\$684	\$1,177	\$2,214	88.1%
WORKERS' COMPENSATION	\$205	\$170	\$210	\$210	0%
<b>Total Personnel Services:</b>	<b>\$10,646</b>	<b>\$9,798</b>	<b>\$16,772</b>	<b>\$31,362</b>	<b>87%</b>
<b>Operating Expenses</b>					
OPERATING SUPPLIES	\$193	\$276	\$350	\$350	0%
<b>Total Operating Expenses:</b>	<b>\$193</b>	<b>\$276</b>	<b>\$350</b>	<b>\$350</b>	<b>0%</b>
<b>Total School Guards:</b>	<b>\$10,839</b>	<b>\$10,074</b>	<b>\$17,122</b>	<b>\$31,712</b>	<b>85.2%</b>
<b>Crime Suppression Unit</b>					
<b>Personnel Services</b>					
OVERTIME			\$5,000	\$5,000	0%
BENEFIT GROUP-POLICE	\$13,817	\$21,432	\$12,193	\$12,193	0%
UNFUNDED LIABILITY-POLICE	\$21,882	\$13,440	\$10,978	\$10,978	0%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
HEALTH	\$576	\$576	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$36,275</b>	<b>\$35,448</b>	<b>\$28,171</b>	<b>\$28,171</b>	<b>0%</b>
<b>Operating Expenses</b>					
INVESTIGATIONS	\$3,000	\$1,000	\$6,000	\$6,000	0%
RENTALS & LEASES	\$7,340	\$6,679	\$8,500	\$8,500	0%
REPAIR & MAINTENANCE			\$1,000	\$1,000	0%
OPERATING SUPPLIES	\$4,972	\$208	\$1,000	\$1,000	0%
<b>Total Operating Expenses:</b>	<b>\$15,312</b>	<b>\$7,887</b>	<b>\$16,500</b>	<b>\$16,500</b>	<b>0%</b>
<b>Capital Outlay</b>					
MACHINERY & EQUIPMENT	\$44,985				N/A
<b>Total Capital Outlay:</b>	<b>\$44,985</b>		<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Crime Suppression Unit:</b>	<b>\$96,571</b>	<b>\$43,335</b>	<b>\$44,671</b>	<b>\$44,671</b>	<b>0%</b>
<b>Total Public Safety:</b>	<b>\$5,090,629</b>	<b>\$5,357,049</b>	<b>\$5,875,122</b>	<b>\$5,911,793</b>	<b>0.6%</b>
<b>Fire Control</b>					
<b>Fire Control And Rescue</b>					
<b>Operating Expenses</b>					
CITY OF JAX CONTRACT	\$1,236,431	\$1,273,524	\$1,363,785	\$1,363,785	0%
UTILITIES	\$15,691	\$15,596	\$13,952	\$13,952	0%
CITY PROVIDED	\$3,684	\$4,018	\$4,000	\$4,000	0%
<b>Total Operating Expenses:</b>	<b>\$1,255,806</b>	<b>\$1,293,138</b>	<b>\$1,381,737</b>	<b>\$1,381,737</b>	<b>0%</b>
<b>Total Fire Control And Rescue:</b>	<b>\$1,255,806</b>	<b>\$1,293,138</b>	<b>\$1,381,737</b>	<b>\$1,381,737</b>	<b>0%</b>
<b>Lifeguards</b>					
<b>Personnel Services</b>					
SALARIES	\$224,097	\$207,569	\$255,583	\$268,362	5%
F.I.C.A.	\$17,144	\$15,879	\$19,552	\$20,530	5%
WORKERS' COMPENSATION	\$5,063	\$4,463	\$6,000	\$6,000	0%
REEMPLOYMENT COMP		\$255	\$0	\$0	0%
<b>Total Personnel Services:</b>	<b>\$246,303</b>	<b>\$228,166</b>	<b>\$281,135</b>	<b>\$294,892</b>	<b>4.9%</b>
<b>Operating Expenses</b>					
PROFESSIONAL SERVICES	\$2,805	\$2,475	\$12,000	\$12,000	0%
OTHER CONTRACTUAL SVC	\$2,005	\$2,220	\$3,500	\$3,500	0%
TRAVEL AND PER DIEM	\$3,000		\$3,000	\$3,000	0%
COMMUNICATIONS	\$5,699	\$5,104	\$6,589	\$6,589	0%
UTILITIES	\$569	\$569	\$1,000	\$1,000	0%
CITY PROVIDED	\$2,814	\$2,692	\$3,000	\$3,000	0%
REPAIR & MAINTENANCE	\$3,895	\$1,224	\$6,000	\$6,000	0%
FIRST VEHICLES/EQUIPMENT			\$4,000	\$4,000	0%
OPERATING SUPPLIES	\$12,568	\$20,488	\$10,300	\$15,150	47.1%



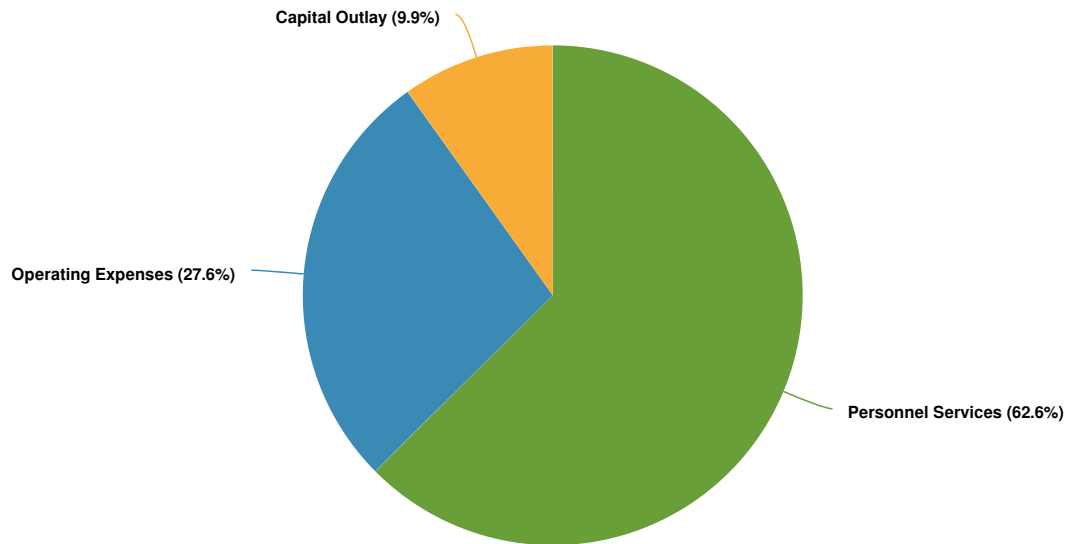
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
GASOLINE	\$1,649	\$1,312	\$2,000	\$4,600	130%
BOOK,SUBSCRIP,MEMBERSHIPS			\$350	\$350	0%
TRAINING	\$539	\$164	\$1,000	\$1,000	0%
<b>Total Operating Expenses:</b>	<b>\$35,543</b>	<b>\$36,247</b>	<b>\$52,739</b>	<b>\$60,189</b>	<b>14.1%</b>
<b>Capital Outlay</b>					
BUILDINGS			\$637,500	\$562,500	-11.8%
MACHINERY & EQUIPMENT	\$13,221		\$4,000	\$4,000	0%
MOTOR VEHICLES		-\$1,000	\$20,000	\$20,000	0%
COMPUTER EQUIPMENT			\$6,800	\$7,500	10.3%
<b>Total Capital Outlay:</b>	<b>\$13,221</b>	<b>-\$1,000</b>	<b>\$668,300</b>	<b>\$594,000</b>	<b>-11.1%</b>
<b>Total Lifeguards:</b>	<b>\$295,068</b>	<b>\$263,413</b>	<b>\$1,002,174</b>	<b>\$949,081</b>	<b>-5.3%</b>
<b>Total Fire Control:</b>	<b>\$1,550,874</b>	<b>\$1,556,551</b>	<b>\$2,383,911</b>	<b>\$2,330,818</b>	<b>-2.2%</b>
<b>Total Public Safety:</b>	<b>\$6,641,502</b>	<b>\$6,913,600</b>	<b>\$8,259,033</b>	<b>\$8,242,611</b>	<b>-0.2%</b>
<b>Human Services</b>					
<b>Health</b>					
<b>Animal Control</b>					
<b>Personnel Services</b>					
SALARIES	\$68,339	\$70,330	\$76,256	\$84,565	10.9%
OVERTIME	\$955	\$637	\$1,500	\$1,500	0%
SPECIAL PAY	\$2,464	\$2,593	\$3,130	\$3,163	1.1%
F.I.C.A.	\$5,421	\$5,587	\$6,187	\$6,979	12.8%
BENEFIT GROUP-GENERAL	\$3,120	\$6,950	\$5,968	\$2,498	-58.1%
401 GENL DEF CONTR MATCH	\$993	\$1,936	\$250	\$250	0%
UNFUNDED LIABILITY-GEPP	\$4,464	\$18,060	\$16,030	\$5,523	-65.5%
LIFE	\$140	\$143	\$165	\$165	0%
WORKERS' COMPENSATION	\$751	\$736	\$1,074	\$1,074	0%
<b>Total Personnel Services:</b>	<b>\$86,647</b>	<b>\$106,970</b>	<b>\$110,560</b>	<b>\$105,717</b>	<b>-4.4%</b>
<b>Operating Expenses</b>					
PROFESSIONAL SERVICES	\$45		\$600	\$600	0%
OTHER CONTRACT SERVICES			\$750	\$750	0%
COMMUNICATIONS	\$636	\$508	\$0	\$0	0%
CITY PROVIDED	\$219	\$224	\$250	\$250	0%
REPAIR & MAINTENANCE	\$950	\$125	\$1,000	\$1,000	0%
FIRST VEHICLES/EQUIPMENT			\$1,000	\$1,000	0%
OPERATING SUPPLIES	\$1,979	\$698	\$3,000	\$3,000	0%
GASOLINE	\$3,835	\$3,927	\$3,400	\$3,400	0%
BOOKS,SUBSCRIPT,MEMBERSHP			\$250	\$250	0%
<b>Total Operating Expenses:</b>	<b>\$7,664</b>	<b>\$5,480</b>	<b>\$10,250</b>	<b>\$10,250</b>	<b>0%</b>
<b>Total Animal Control:</b>	<b>\$94,311</b>	<b>\$112,451</b>	<b>\$120,810</b>	<b>\$115,967</b>	<b>-4%</b>



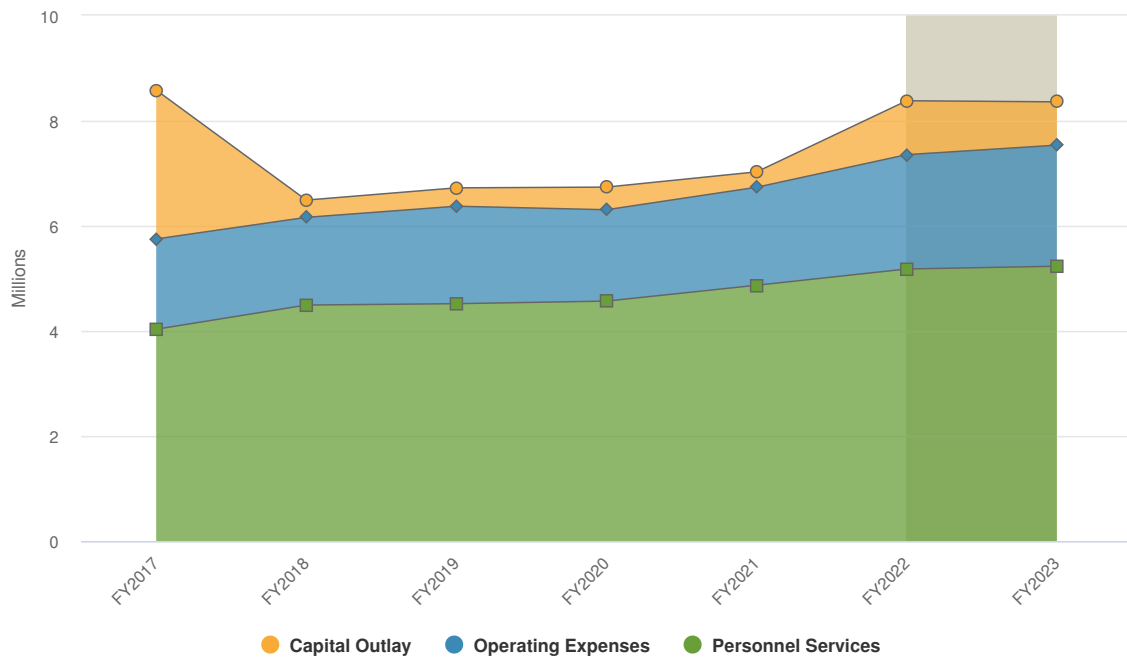
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total Health:	\$94,311	\$112,451	\$120,810	\$115,967	-4%
Total Human Services:	\$94,311	\$112,451	\$120,810	\$115,967	-4%
Total Expenditures:	\$6,735,813	\$7,026,050	\$8,379,843	\$8,358,578	-0.3%

## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$4,566,105	\$4,868,021	\$5,177,160	\$5,230,113	-100%
Operating Expenses	\$1,738,815	\$1,864,974	\$2,176,328	\$2,304,465	-100%
Capital Outlay	\$430,894	\$293,056	\$1,026,355	\$824,000	-100%
<b>Total Expense Objects:</b>	<b>\$6,735,813</b>	<b>\$7,026,050</b>	<b>\$8,379,843</b>	<b>\$8,358,578</b>	<b>-100%</b>



# Public Works

**Scott Williams**

Director of Public Works

There are several departments/divisions covered under the Public Works umbrella. Here is a brief synopsis.

## Public Works Administration

The purpose of the Public Works Administration Division is responsible for the administration of design, construction, operation and maintenance activities for Streets, Stormwater, Buildings, Parks, Beautification, Sanitation, Fleet and Equipment Maintenance, as well as supporting annual contracts and customer requests related to Public Works functions.

## Building Maintenance

The Building Maintenance Division of the Public Works Department is responsible for routine maintenance and improvements to the City's buildings and associated infrastructure.

## Fleet Maintenance

The Fleet Maintenance Division of the Public Works Department is responsible for overseeing the fleet maintenance contractor's compliance with their contractual obligation to the City, including services and repairs on all City vehicles, and heavy and small equipment. The contract includes routine lubrication, oil change, mechanical repairs and other vehicle modifications as needed.

## Streets and Maintenance

The Streets and Maintenance Division of the Public Works Department is responsible for maintaining and improving the City's streets, rights-of-way, beach, beach accesses, stormwater conveyance and treatment systems, and signage and striping throughout the City.

## Parks

The Parks Division of the Public Works Department manages the day-to-day maintenance and long-term improvements of the parks throughout the city. Responsibilities include providing functional, safe recreational areas for the citizens and visitors who use the parks and keeping the parks aesthetically pleasing.

## Sanitation

The Sanitation Department is responsible for overseeing the franchise refuse contractor's compliance with their contractual obligations to the City, including removal of garbage, yard waste, construction debris and recycling.

## Stormwater Utility

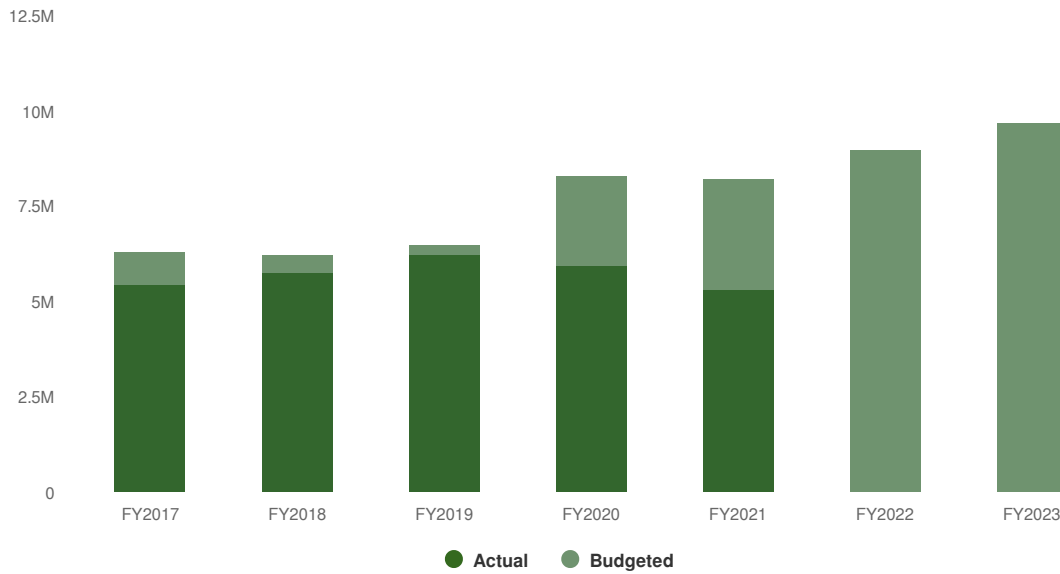
The Stormwater Utility is responsible for funding improvements and maintenance to reduce the impact of severe weather by providing effective treatment and conveyance of the City's stormwater.

# Expenditures Summary



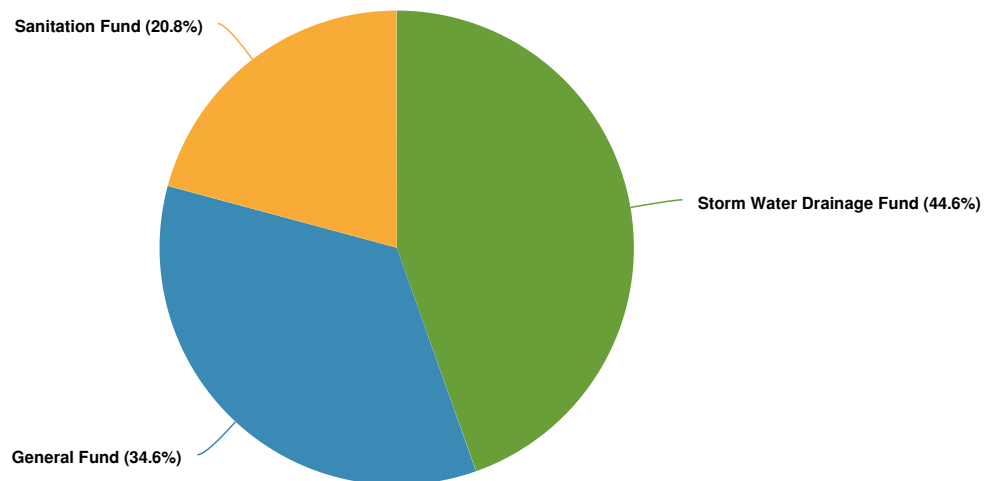
**\$9,685,550** **\$734,424**  
(8.20% vs. prior year)

### Public Works Proposed and Historical Budget vs. Actual

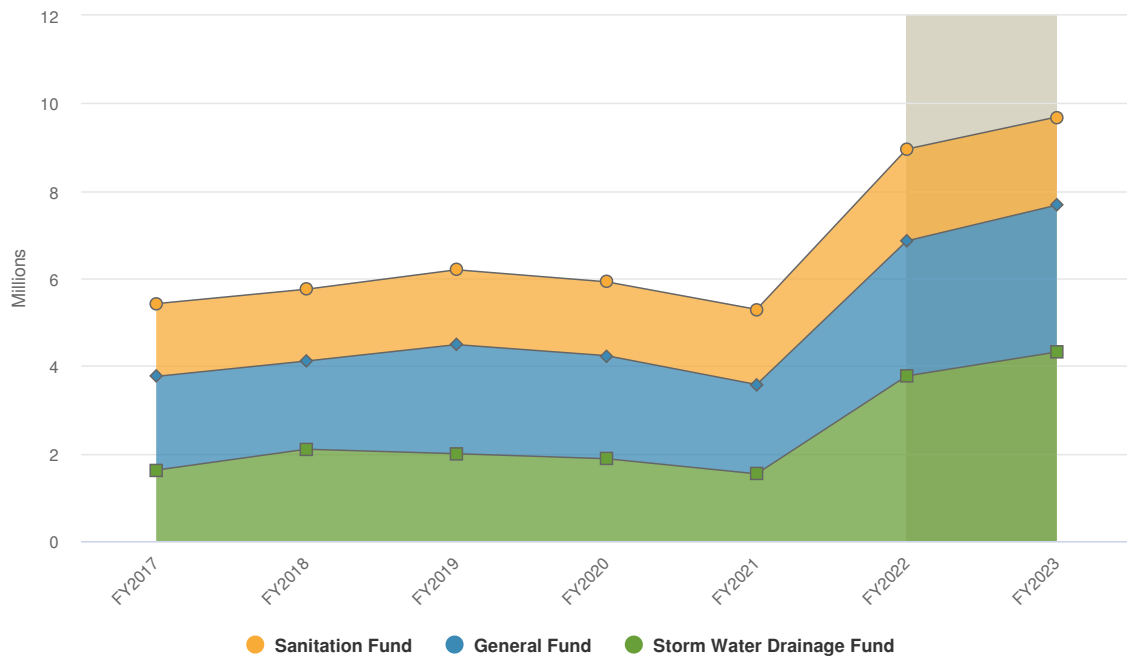


## Expenditures by Fund

### 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

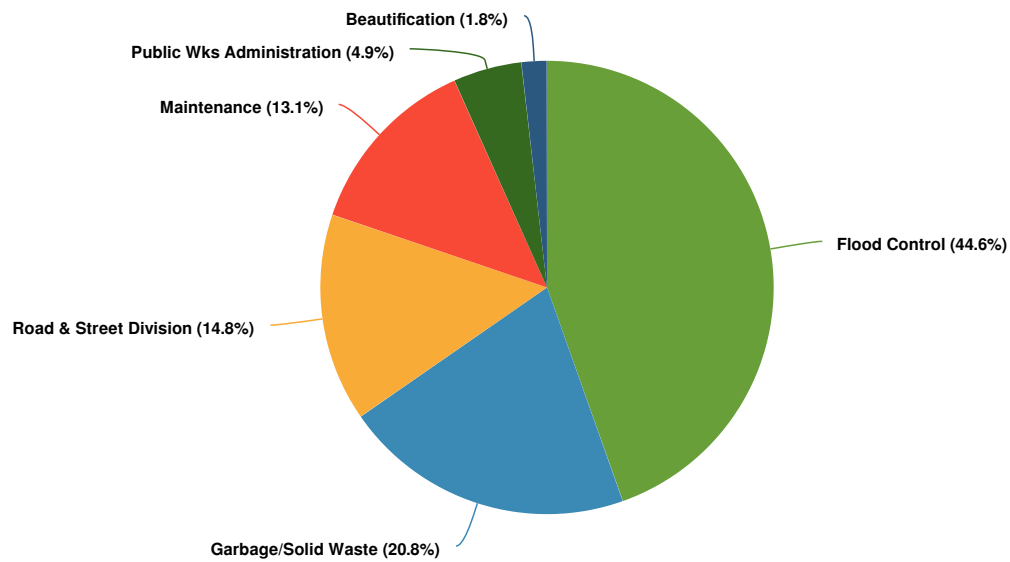
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
General Fund					
General Fund					
Personnel Services	\$1,306,483	\$1,180,549	\$1,468,423	\$1,551,587	5.7%
Operating Expenses	\$861,726	\$802,954	\$1,396,540	\$1,671,854	19.7%
Capital Outlay	\$185,637	\$55,493	\$219,500	\$131,500	-40.1%
<b>Total General Fund:</b>	<b>\$2,353,847</b>	<b>\$2,038,996</b>	<b>\$3,084,463</b>	<b>\$3,354,941</b>	<b>8.8%</b>
<b>Total General Fund:</b>	<b>\$2,353,847</b>	<b>\$2,038,996</b>	<b>\$3,084,463</b>	<b>\$3,354,941</b>	<b>8.8%</b>
Sanitation Fund					
Personnel Services	\$67,405	-\$30,200	\$33,822	\$69,198	104.6%
Operating Expenses	\$1,619,405	\$1,747,032	\$1,912,720	\$1,794,527	-6.2%
Capital Outlay			\$150,000	\$150,000	0%
<b>Total Sanitation Fund:</b>	<b>\$1,686,810</b>	<b>\$1,716,832</b>	<b>\$2,096,542</b>	<b>\$2,013,725</b>	<b>-4%</b>
Storm Water Drainage Fund					
Personnel Services	\$379,090	\$371,313	\$321,492	\$356,010	10.7%
Operating Expenses	\$868,449	\$901,098	\$707,283	\$729,949	3.2%
Capital Outlay	\$470,663	\$261,695	\$2,572,346	\$3,058,025	18.9%
Debt Service	\$161,200	\$0	\$169,000	\$172,900	2.3%
<b>Total Storm Water Drainage Fund:</b>	<b>\$1,879,402</b>	<b>\$1,534,105</b>	<b>\$3,770,121</b>	<b>\$4,316,884</b>	<b>14.5%</b>



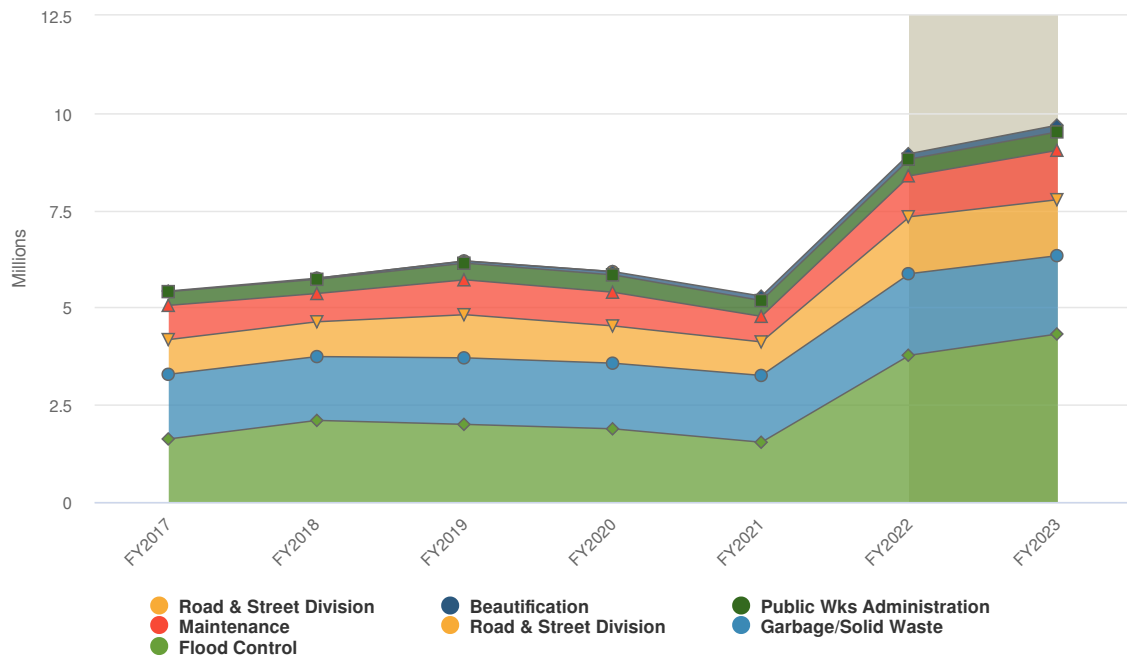
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Total:	\$5,920,059	\$5,289,933	\$8,951,126	\$9,685,550	8.2%

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expenditures					
Physical Environment					
Garbage/Solid Waste					
Not Defined					
Operating Expenses	\$771	\$450	\$0	\$0	0%
<b>Total Not Defined:</b>	<b>\$771</b>	<b>\$450</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Sanitation					
Personnel Services	\$67,405	-\$30,200	\$33,822	\$69,198	104.6%
Operating Expenses	\$1,618,634	\$1,746,582	\$1,912,720	\$1,794,527	-6.2%
Capital Outlay			\$150,000	\$150,000	0%
<b>Total Sanitation:</b>	<b>\$1,686,038</b>	<b>\$1,716,382</b>	<b>\$2,096,542</b>	<b>\$2,013,725</b>	<b>-4%</b>
<b>Total Garbage/Solid Waste:</b>	<b>\$1,686,810</b>	<b>\$1,716,832</b>	<b>\$2,096,542</b>	<b>\$2,013,725</b>	<b>-4%</b>
Flood Control					
Not Defined					
Personnel Services	\$379,090	\$371,313	\$321,492	\$356,010	10.7%
Operating Expenses	\$868,449	\$901,098	\$707,283	\$729,949	3.2%
Capital Outlay	\$470,663	\$261,695	\$2,572,346	\$3,058,025	18.9%
Debt Service	\$161,200	\$0	\$169,000	\$172,900	2.3%

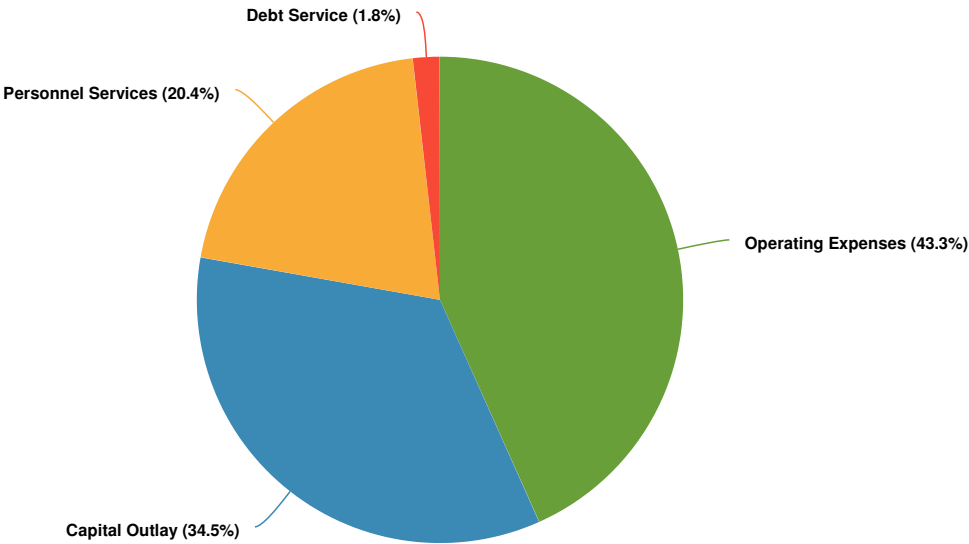


Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Total Not Defined:</b>	<b>\$1,879,402</b>	<b>\$1,534,105</b>	<b>\$3,770,121</b>	<b>\$4,316,884</b>	<b>14.5%</b>
<b>Total Flood Control:</b>	<b>\$1,879,402</b>	<b>\$1,534,105</b>	<b>\$3,770,121</b>	<b>\$4,316,884</b>	<b>14.5%</b>
<b>Total Physical Environment:</b>	<b>\$3,566,212</b>	<b>\$3,250,937</b>	<b>\$5,866,663</b>	<b>\$6,330,609</b>	<b>7.9%</b>
Transportation					
Public Works					
Public Wks Administration					
Personnel Services	\$402,166	\$344,961	\$358,034	\$388,037	8.4%
Operating Expenses	\$38,487	\$62,097	\$71,680	\$74,680	4.2%
Capital Outlay	\$4,284		\$0	\$10,000	N/A
<b>Total Public Wks Administration:</b>	<b>\$444,936</b>	<b>\$407,059</b>	<b>\$429,714</b>	<b>\$472,717</b>	<b>10%</b>
Road & Street Division					
Personnel Services	\$464,966	\$426,421	\$513,490	\$618,598	20.5%
Operating Expenses	\$410,921	\$388,708	\$803,296	\$763,692	-4.9%
Capital Outlay	\$81,940	\$46,910	\$146,500	\$56,000	-61.8%
<b>Total Road &amp; Street Division:</b>	<b>\$957,827</b>	<b>\$862,039</b>	<b>\$1,463,286</b>	<b>\$1,438,290</b>	<b>-1.7%</b>
Beautification					
Personnel Services	\$65,119	\$93,950	\$103,137	\$123,369	19.6%
Operating Expenses	\$19,292	\$19,427	\$36,350	\$51,350	41.3%
<b>Total Beautification:</b>	<b>\$84,410</b>	<b>\$113,377</b>	<b>\$139,487</b>	<b>\$174,719</b>	<b>25.3%</b>
<b>Total Public Works:</b>	<b>\$1,487,174</b>	<b>\$1,382,474</b>	<b>\$2,032,487</b>	<b>\$2,085,726</b>	<b>2.6%</b>
<b>Total Transportation:</b>	<b>\$1,487,174</b>	<b>\$1,382,474</b>	<b>\$2,032,487</b>	<b>\$2,085,726</b>	<b>2.6%</b>
Human Services					
Health					
Road & Street Division					
Operating Expenses	\$700		\$0	\$0	0%
<b>Total Road &amp; Street Division:</b>	<b>\$700</b>		<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Health:</b>	<b>\$700</b>		<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>Total Human Services:</b>	<b>\$700</b>		<b>\$0</b>	<b>\$0</b>	<b>0%</b>
Culture and Recreation					
Parks And Recreation					
Maintenance					
Personnel Services	\$374,232	\$315,217	\$493,762	\$421,583	-14.6%
Operating Expenses	\$392,327	\$332,722	\$485,214	\$782,132	61.2%
Capital Outlay	\$99,414	\$8,583	\$73,000	\$65,500	-10.3%
<b>Total Maintenance:</b>	<b>\$865,973</b>	<b>\$656,522</b>	<b>\$1,051,976</b>	<b>\$1,269,215</b>	<b>20.7%</b>
<b>Total Parks And Recreation:</b>	<b>\$865,973</b>	<b>\$656,522</b>	<b>\$1,051,976</b>	<b>\$1,269,215</b>	<b>20.7%</b>
<b>Total Culture and Recreation:</b>	<b>\$865,973</b>	<b>\$656,522</b>	<b>\$1,051,976</b>	<b>\$1,269,215</b>	<b>20.7%</b>
<b>Total Expenditures:</b>	<b>\$5,920,059</b>	<b>\$5,289,933</b>	<b>\$8,951,126</b>	<b>\$9,685,550</b>	<b>8.2%</b>

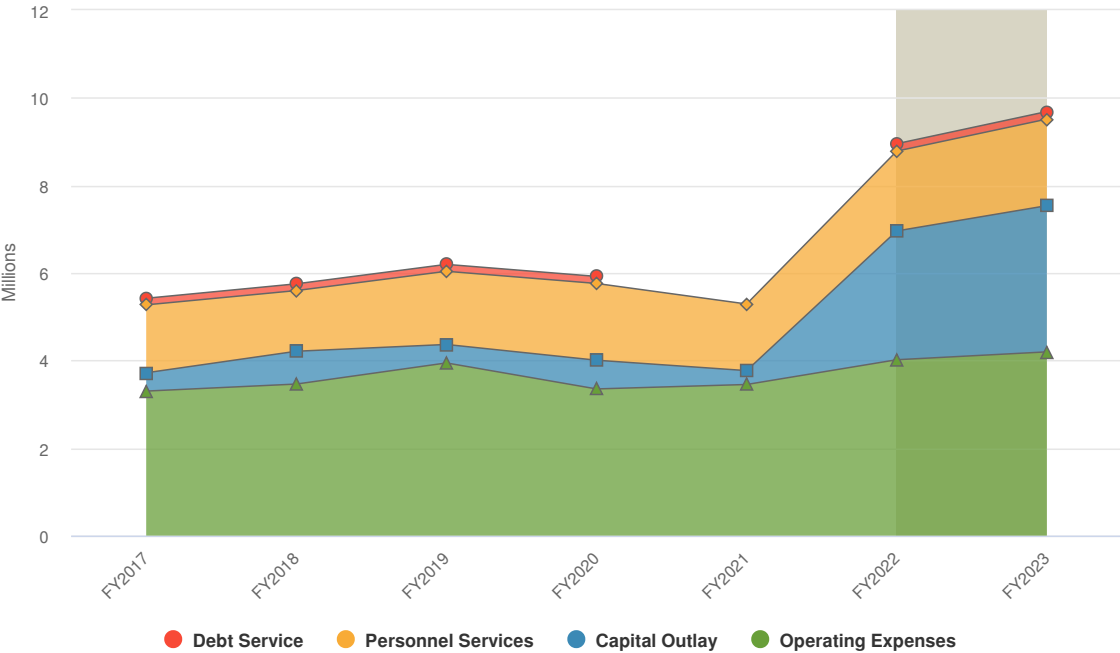


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$1,752,979	\$1,521,662	\$1,823,737	\$1,976,795	8.4%
Operating Expenses	\$3,349,580	\$3,451,084	\$4,016,543	\$4,196,330	4.5%
Capital Outlay	\$656,300	\$317,187	\$2,941,846	\$3,339,525	13.5%
Debt Service	\$161,200	\$0	\$169,000	\$172,900	2.3%
<b>Total Expense Objects:</b>	<b>\$5,920,059</b>	<b>\$5,289,933</b>	<b>\$8,951,126</b>	<b>\$9,685,550</b>	<b>8.2%</b>





# Cultural Arts and Recreation

**Latrenia Thomas**

Director of Cultural Arts and Recreation

## Recreation

### Purpose:

The Recreation Department administers the recreational activities and special events throughout the city. The department sponsors such programs as spring and Fall Flag Football, summer camp, festivals, and senior and after-school programs through the community centers and parks, Campout Under the Stars, Wild Wonders, and monthly art shows. The Department also serves as City liaison to the Cultural Arts and Recreation Committee where, together, the following events are held: Jazz Festival, Arts in the Park, Dog Festival, the Cultural Arts and Recreation Advisory Committee grant program; Acoustic and Songwriters nights, and the Tour de Parks bicycle trek.

### Key Objectives:

- Work with the City Commission and City staff to maintain and improve the quality of life of Atlantic Beach residents through cultural arts and recreation.
- Maintain and enhance current programs and events.
- Work with the Atlantic Beach Youth Council on programs and projects.
- Administer facility rentals, permitting private special events and provide staff support to the Cultural Arts and Recreation Committee.

### Issues, Trends and Highlights:

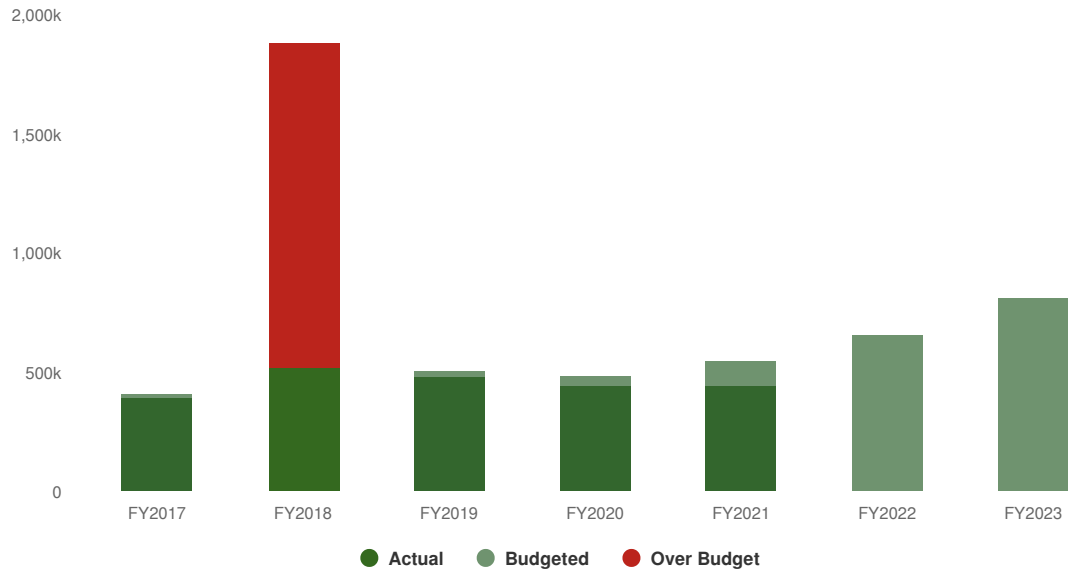
- The Recreation Department works with the Cultural Arts and Recreation Committee in providing grant funding for non-profit organization programs and events for residents of Atlantic Beach.
- The Recreation Department worked with the Cultural Arts and Recreation Advisory Committee in sending out a survey to the residents.
- The Recreation Department worked with city staff to revise the after-school COVID plan.
- The department coordinated homework assistance at the Jordan and Baker Center.
- The department continued to work with the teen groups and provided an internship program.

## Expenditures Summary

**\$811,936** **\$155,161**  
(23.62% vs. prior year)

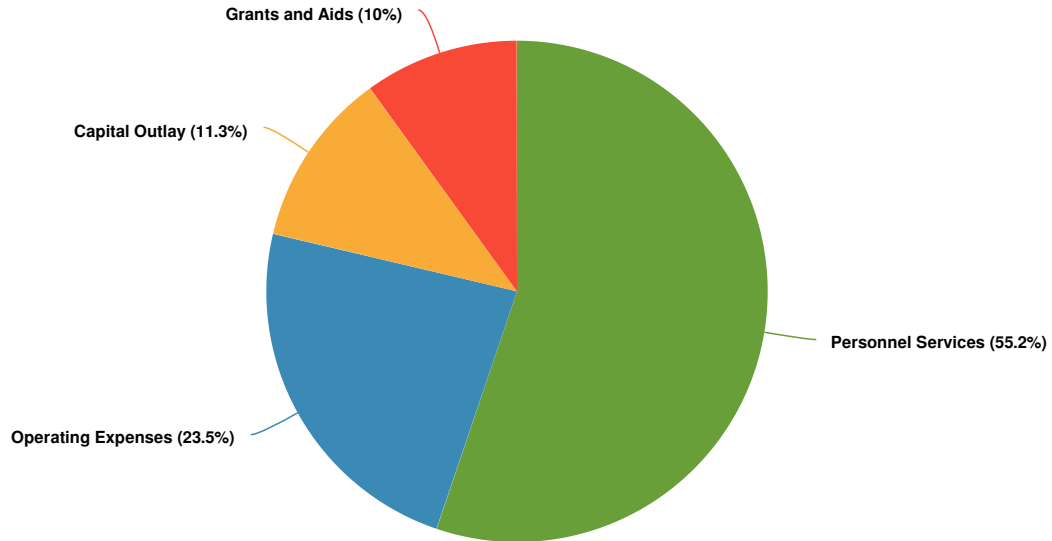


### Recreation and Cultural Arts Proposed and Historical Budget vs. Actual

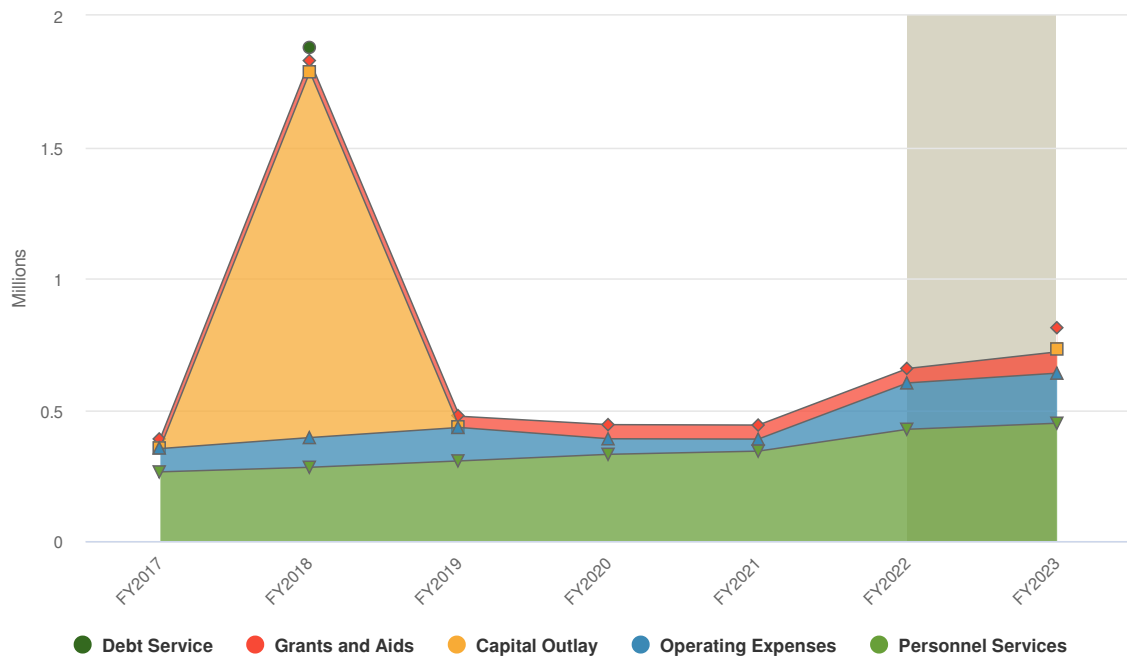


## Expenditures by Expense Type

### Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Culture and Recreation</b>					
SALARY	\$228,550	\$223,816	\$261,393	\$340,625	30.3%
OVERTIME	\$4,896	\$968	\$7,000	\$7,000	0%
SPECIAL PAY	\$2,430	\$4,012	\$37,896	\$5,000	-86.8%
F.I.C.A.	\$17,217	\$17,146	\$23,350	\$27,358	17.2%
BENEFIT GROUP-GENERAL	\$8,141	\$17,244	\$14,920	\$7,943	-46.8%
401 GENL DEF CONTR MATCH	\$807	\$2,788	\$1,283	\$1,283	0%
UNFUNDED LIABILITY-GEPP	\$24,221	\$45,146	\$40,074	\$17,565	-56.2%
HEALTH	\$33,342	\$26,180	\$28,040	\$30,143	7.5%
LIFE	\$326	\$307	\$349	\$349	0%
WORKERS' COMPENSATION	\$10,021	\$4,390	\$11,000	\$11,000	0%
<b>Total Culture and Recreation:</b>	<b>\$329,951</b>	<b>\$341,996</b>	<b>\$425,305</b>	<b>\$448,266</b>	<b>5.4%</b>
<b>Total Personnel Services:</b>	<b>\$329,951</b>	<b>\$341,996</b>	<b>\$425,305</b>	<b>\$448,266</b>	<b>5.4%</b>
<b>Operating Expenses</b>					
<b>Culture and Recreation</b>					
PROFESSIONAL SERVICES	\$210	\$315	\$0	\$0	0%
OTHER CONTRACTUAL SERVS.	\$8,782	\$5,947	\$24,300	\$43,600	79.4%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
TRAVEL AND PER DIEM	\$296	\$160	\$400	\$500	25%
COMMUNICATIONS	\$7,205	\$7,894	\$11,000	\$11,000	0%
FREIGHT,POSTAGE,EXPR MAIL			\$150	\$150	0%
UTILITIES	\$8,944	\$9,383	\$10,000	\$10,000	0%
CITY PROVIDED	\$7,108	\$6,162	\$8,500	\$9,000	5.9%
RENTALS AND LEASES	\$4,113	\$1,633	\$9,000	\$9,800	8.9%
REPAIR & MAINTENANCE	\$1,134	\$680	\$3,500	\$3,600	2.9%
FIRST VEHICLES/EQUIPMENT			\$0	\$6,000	N/A
PRINTING AND PUBLISHING			\$0	\$3,500	N/A
CULTURAL ARTS	\$4,872	\$3,100	\$68,300	\$32,800	-52%
OFFICE SUPPLIES	\$268	\$415	\$1,000	\$5,000	400%
OPERATING SUPPLIES	\$15,493	\$9,849	\$35,500	\$48,600	36.9%
GASOLINE	\$769	\$295	\$1,500	\$2,500	66.7%
BOOK,SUBSCRIP,MEMBERSHIPS			\$320	\$320	0%
TRAINING		\$94	\$3,000	\$4,300	43.3%
<b>Total Culture and Recreation:</b>	<b>\$59,194</b>	<b>\$45,927</b>	<b>\$176,470</b>	<b>\$190,670</b>	<b>8%</b>
<b>Total Operating Expenses:</b>	<b>\$59,194</b>	<b>\$45,927</b>	<b>\$176,470</b>	<b>\$190,670</b>	<b>8%</b>
<b>Capital Outlay</b>					
<b>Culture and Recreation</b>					
MOTOR VEHICLES			\$0	\$86,000	N/A
COMPUTER EQUIPMENT			\$0	\$6,000	N/A
<b>Total Culture and Recreation:</b>			<b>\$0</b>	<b>\$92,000</b>	<b>N/A</b>
<b>Total Capital Outlay:</b>			<b>\$0</b>	<b>\$92,000</b>	<b>N/A</b>
<b>Grants and Aids</b>					
<b>Culture and Recreation</b>					
CULTURAL ARTS / SCHOOLS	\$5,820	\$5,820	\$6,000	\$6,000	0%
AIDS TO PRIVATE ORGANIZAT	\$47,956	\$47,600	\$49,000	\$75,000	53.1%
<b>Total Culture and Recreation:</b>	<b>\$53,776</b>	<b>\$53,420</b>	<b>\$55,000</b>	<b>\$81,000</b>	<b>47.3%</b>
<b>Total Grants and Aids:</b>	<b>\$53,776</b>	<b>\$53,420</b>	<b>\$55,000</b>	<b>\$81,000</b>	<b>47.3%</b>
<b>Total Expense Objects:</b>	<b>\$442,921</b>	<b>\$441,343</b>	<b>\$656,775</b>	<b>\$811,936</b>	<b>23.6%</b>



# Public Utilities

**Troy Stephens**

Director of Public Utilities

## Responsibilities

The primary responsibility of Public Utilities is to protect public health and the environment. This is accomplished by operating and maintaining the potable water and wastewater systems to meet or exceed local, state and federal regulations and standards.

## Staffing

Public Utilities is staffed by 22 employees with the responsibility to:

- Operate and maintain the
  - Potable water, wastewater and reclaimed water treatment plants
  - Potable water and reclaimed distribution system
  - Sewer collection system, including 33 lift stations
- Conduct regulatory compliance reporting and permitting
- Monitor the Cross-Connection Control Program
- Continually update the GIS mapping and data system
- Read and maintain meters
- Manage the Capital Improvements Program

## Water Utility

### Purpose:

The Water Production and Water Distribution Divisions operate and maintain three water treatment plants, seven potable water wells, and the distribution system to supply potable water and fire protection.

### Key Objectives:

- To protect the public health through compliance with local, state and federal regulatory requirements for drinking water standards
- To maintain water supply and facilities to provide fire protection
- To insure adequate quantity and quality of future water supplies throughout the service area through proper maintenance and planning
- To protect existing water facilities through accurate system mapping and data entry into the GIS system
- To operate and maintain the system as efficiently as possible to ensure the rates paid by our customers remain reasonable

### Issues, Trends and Highlights:

- Over the last several years, water consumption dropped off fairly dramatically. A combination of factors, including conservation, the economic downturn, vacant apartments and mobile home parks, installation of private wells and retrofitting homes with water conserving plumbing fixtures may have accounted for the decreased water use. With the new planned subdivisions, consumption should begin to increase.
- The St. Johns River Water Management District (SJRWMD) continues to work on the Water Supply Plan and Minimum Flows and Levels (MFLs). The plan may show Northeast Florida area as a potential Priority Water Caution Area with possible limits on withdrawals from the Floridan Aquifer. In addition, the SJRWMD may require cost participation from all utilities to pay for regional projects that will meet the



MFL requirements. The City will continue working with other utilities and the District to determine potential effects on water supply allocations and costs and protect the City's interests.

Workload Data				
<b>Activity</b>	FY18	FY19	FY20 (est.)	FY21 (est.)
Million Gallons Treated	640	602	850	854
Miles of Distribution System Maintained	94.75	96	96	96
Number of Active Accounts	8300	8405	8496	8600

## Sewer Utility Fund

### Purpose:

The Sewer Collection and Sewer Treatment Divisions operate and maintain wastewater collection, transmission and treatment facilities. These facilities include the treatment plant, reclaimed water facilities, lift stations, forcemains, gravity mains, services, and the effluent pumping system and outfall forcemains which discharge to the St. Johns River. Biosolids, the treated product of wastewater treatment, are disposed of at the Trail Ridge Landfill.

### Key Objectives:

- To protect the environment and public health by maintaining compliance with local, state and federal regulatory requirements and standards
- To maintain and improve facilities and equipment to extend the life expectancy of all systems as much as possible
- To rehabilitate the sewer collection system as recommended in the Capital Improvement Program
- To protect the system by continually updating sewer maps and data using the GIS system
- To operate and maintain the system as efficiently as possible to ensure the rates paid by our customers remain reasonable
- To beneficially reuse treated effluent by providing reclaimed water for irrigation

### Issues, Trends and Highlights:

- Reclaimed water facilities provide up to 500,000 gallons per day of reclaimed water to the Atlantic Beach Country Club for residential and golf course irrigation.
- The Wastewater Treatment Facility remains well within permit limits for phosphorus and nitrogen discharges to the St. Johns River

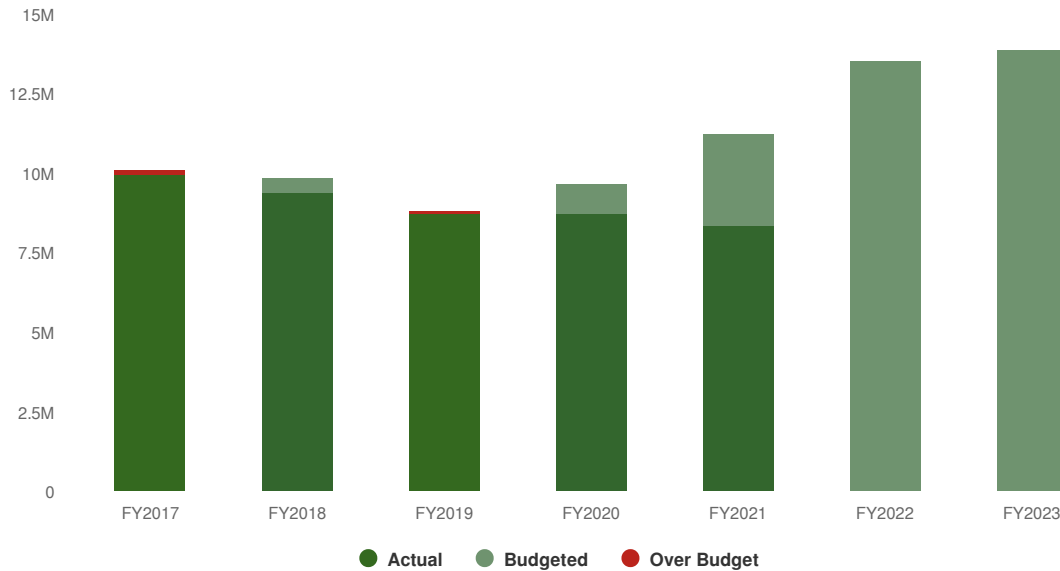
Workload Data				
<b>Activity</b>	FY18	FY19	FY20 (est.)	FY21 (est.)
Millions of Gallons Treated	847	866	862	741
Miles of Sewer Lines Maintained	68.75	70.50	70.50	70.50
Miles of Reclaimed Mains Maintained	3	3	3	3
Number of Lift Stations Maintained	32	33	33	33
Sewer Services Maintained	8283	8390	8480	8590



## Expenditures Summary

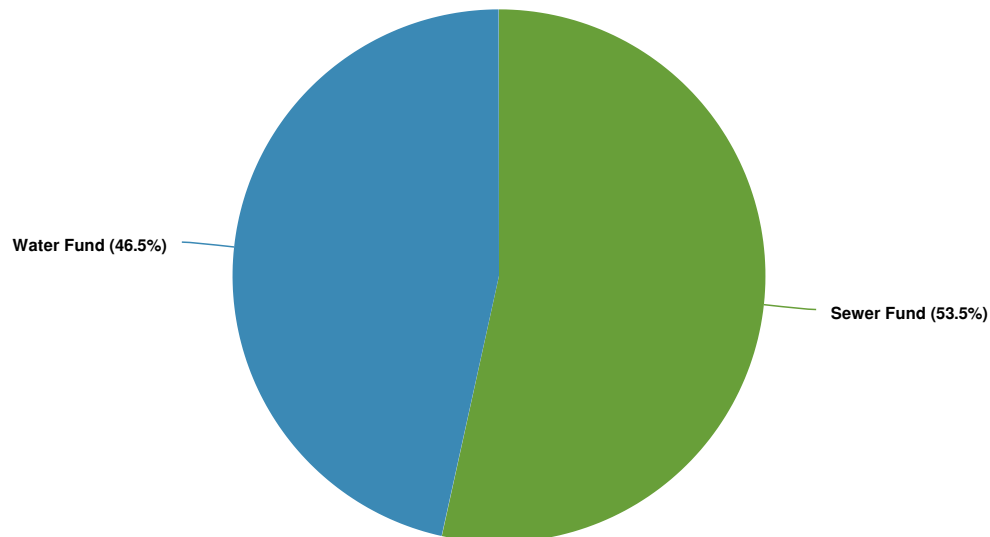
**\$13,889,559** **\$365,457**  
(2.70% vs. prior year)

### Public Utilities Proposed and Historical Budget vs. Actual

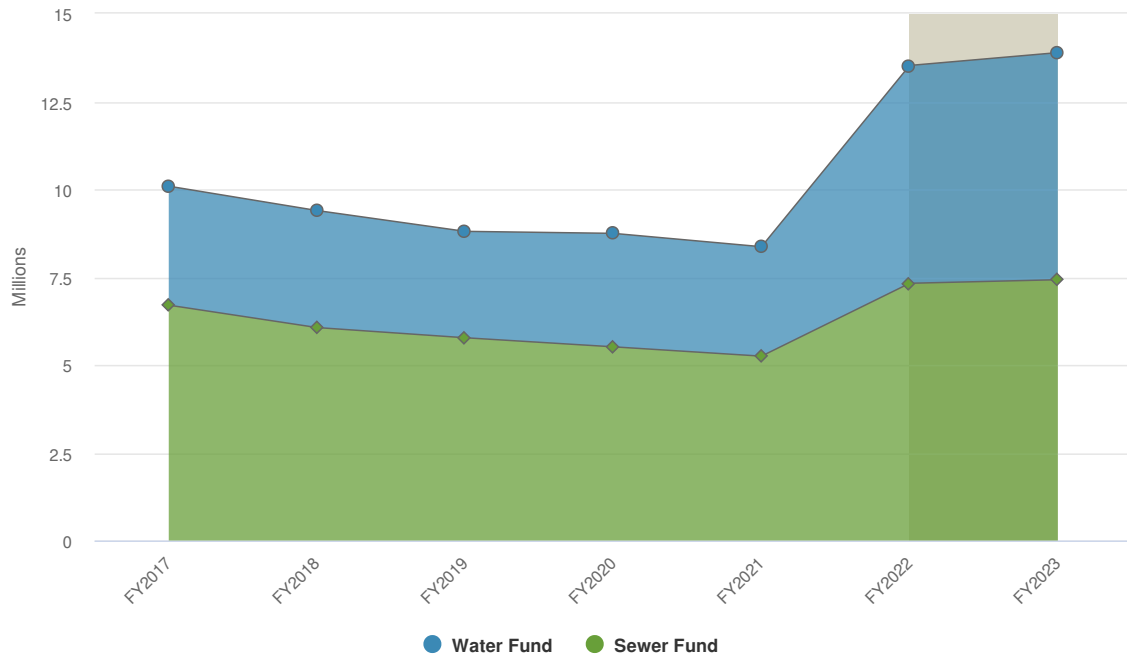


## Expenditures by Fund

### 2023 Expenditures by Fund



## Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Water Fund</b>					
SALARIES	\$134,201	\$197,800	\$194,193	\$249,234	28.3%
OVERTIME	\$4,965	\$8,231	\$10,000	\$10,000	0%
SPECIAL PAY	\$4,576	\$1,575	\$3,082	\$3,000	-2.7%
COMPENSATED ANNUAL LEAVE	-\$12,543	\$8,994	\$0	\$0	0%
F.I.C.A.	\$10,620	\$15,721	\$15,857	\$18,443	16.3%
BENEFIT GROUP-GENERAL	\$21,008	\$8,538	\$5,968	\$7,943	33.1%
401 GENL DEF CONTR MATCH	\$793	\$3,696	\$1,582	\$1,582	0%
UNFUNDED LIABILITY-GEPP	\$27,140	-\$320,304	\$16,030	\$17,565	9.6%
HEALTH	\$20,332	\$27,840	\$29,503	\$32,453	10%
LIFE	\$268	\$398	\$241	\$241	0%
WORKERS' COMPENSATION	\$2,607	\$3,680	\$4,459	\$4,459	0%
OTH POSTEMPLOY BENE(OPEB)		\$14,965	\$0	\$0	0%
SALARIES	\$268,806	\$287,774	\$303,597	\$324,294	6.8%
OVERTIME	\$25,338	\$21,052	\$30,000	\$30,000	0%
SPECIAL PAY	\$12,678	\$11,629	\$9,752	\$10,000	2.5%
COMPENSATED ANNUAL LEAVE	\$10,307	-\$2,311	\$0	\$0	0%
F.I.C.A.	\$22,622	\$24,019	\$26,266	\$28,051	6.8%
BENEFIT GROUP-GENERAL	\$15,630	\$32,739	\$26,856	\$10,591	-60.6%
401 GENL DEF CONTR MATCH	\$3,168	\$6,630	\$3,614	\$3,614	0%
UNFUNDED LIABILITY-GEPP	\$71,801	\$81,264	\$72,134	\$23,419	-67.5%





Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
HEALTH	\$59,799	\$77,230	\$83,288	\$91,617	10%
LIFE	\$667	\$761	\$800	\$800	0%
WORKERS' COMPENSATION	\$6,200	\$6,743	\$6,996	\$6,996	0%
COLLECTN AGENCY COMMISSIN	\$1,741	\$981	\$2,000	\$2,000	0%
INSURANCE	\$48,908	\$53,526	\$66,216	\$76,324	15.3%
CITY MANAGER	\$34,935	\$46,164	\$37,523	\$97,656	160.3%
FINANCE AND ADMIN	\$386,843	\$322,632	\$288,381	\$125,007	-56.7%
PUBLIC WORKS ADMIN	\$92,853	\$120,780	\$70,305	\$99,943	42.2%
HUMAN RESOURCES	\$11,639	\$12,084	\$12,391	\$18,833	52%
INFORMATION TECHNOLOGY	\$70,381	\$42,588	\$35,701	\$54,395	52.4%
FACILITIES MAINTENANCE	\$45,773	\$40,608	\$53,658	\$57,590	7.3%
BUILDING-PURCHASED	\$1,296	\$986	\$0	\$0	0%
BUILDING-CONTRIBUTED	\$1,820	\$1,820	\$0	\$0	0%
IMPR OTHER THAN BLD-PURCH	\$514,549	\$515,628	\$0	\$0	0%
IMP OTHER THAN BL-CONTRIB	\$83,105	\$83,105	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$34,765	\$33,170	\$0	\$0	0%
MOTOR VEHICLES	\$26,455	\$25,315	\$0	\$0	0%
COMPUTER EQUIPMENT	\$328	\$328	\$0	\$0	0%
PROFESSIONAL SERVICES	\$2,550	\$18,755	\$81,000	\$75,000	-7.4%
OTHER CONTRACTUAL SERVS.	\$69,155	\$162,374	\$161,433	\$210,500	30.4%
TRAVEL AND PER DIEM	\$467	\$1,324	\$3,000	\$3,000	0%
COMMUNICATIONS	\$3,364	\$3,535	\$4,750	\$4,750	0%
TRANSP.,POSTAGE,MESSENGR.	\$68	\$11	\$200	\$200	0%
UTILITIES	\$98,975	\$95,890	\$98,000	\$98,000	0%
CITY PROVIDED	\$8,685	\$8,290	\$11,000	\$11,000	0%
RENTALS & LEASES		\$76	\$400	\$400	0%
REPAIR & MAINTENANCE	\$33,037	\$39,427	\$78,500	\$64,000	-18.5%
FIRST VEHICLES/EQUIPMENT	\$16,724	\$5,466	\$7,000	\$7,000	0%
PRINTING AND PUBLISHING	\$265	\$554	\$2,600	\$2,600	0%
OTHER CURRENT CHARGES	\$4,000	\$4,721	\$5,500	\$5,500	0%
OFFICE SUPPLIES	\$1,008	\$1,431	\$2,000	\$3,500	75%
OPERATING SUPPLIES	\$45,160	\$33,791	\$54,450	\$52,500	-3.6%
GASOLINE	\$3,119	\$1,972	\$2,000	\$4,000	100%
DIESEL			\$2,500	\$2,500	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$1,389	\$1,735	\$2,925	\$2,925	0%
TRAINING	\$4,726	\$1,400	\$8,000	\$8,000	0%
PROFESSIONAL SERVICES	\$10,776	\$18,649	\$29,445	\$34,000	15.5%
OTHER CONTRACTUAL SERVS.	\$61,856	\$90,483	\$215,355	\$245,000	13.8%
TRAVEL AND PER DIEM	\$3,254	\$1,825	\$3,000	\$4,500	50%
COMMUNICATIONS	\$6,857	\$5,976	\$3,400	\$3,700	8.8%
TRANSP.,POSTAGE,MESSENGR.		\$17	\$100	\$100	0%
UTILITIES	\$1,632	\$1,494	\$2,200	\$2,500	13.6%
RENTALS & LEASES	\$1,854	\$2,827	\$2,000	\$2,000	0%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
REPAIR & MAINTENANCE	\$3,114	\$7,284	\$17,950	\$25,000	39.3%
FIRST VEHICLES/EQUIPMENT	\$26,589	\$25,284	\$24,200	\$27,000	11.6%
PRINTING AND PUBLISHING		\$126	\$1,500	\$1,500	0%
OFFICE SUPPLIES	\$575	\$572	\$1,000	\$1,000	0%
OPERATING SUPPLIES	\$230,186	\$151,242	\$133,955	\$185,000	38.1%
GASOLINE	\$10,100	\$17,170	\$10,000	\$30,000	200%
DIESEL	\$505	\$157	\$1,250	\$1,500	20%
BOOK,SUBSCRIP,MEMBERSHIPS	\$185	\$240	\$1,000	\$1,000	0%
TRAINING	\$1,455	\$1,897	\$4,000	\$4,000	0%
INFRASTRUCTURE	\$41,476	\$79,237	\$2,065,000	\$1,885,688	-8.7%
MACHINERY AND EQUIPMENT		-\$18,897	\$63,740	\$270,000	323.6%
MOTOR VEHICLES		\$6,756	\$30,000	\$0	-100%
INFRASTRUCTURE		\$4,653	\$1,091,000	\$1,272,962	16.7%
MACHINERY AND EQUIPMENT		\$39,246	\$0	\$0	0%
MOTOR VEHICLES			\$70,000	\$0	-100%
TD BANK-URB SERIES 2014	\$434,000	\$442,750	\$455,000	\$465,500	2.3%
KEY GOV'T FIN SERIES 2021			\$41,000	\$42,000	2.4%
SRF LOAN-DW160710	\$36,848	\$37,853	\$0	\$0	0%
<b>Total Water Fund:</b>	<b>\$3,230,327</b>	<b>\$3,115,970</b>	<b>\$6,201,746</b>	<b>\$6,465,375</b>	<b>4.3%</b>
<b>Sewer Fund</b>					
SALARIES	\$176,837	\$177,242	\$208,014	\$209,612	0.8%
OVERTIME	\$7,504	\$12,875	\$10,000	\$10,000	0%
SPECIAL PAY	\$6,746	\$8,720	\$3,251	\$6,452	98.5%
COMPENSATED ANNUAL LEAVE	\$5,667	-\$3,247	\$0	\$0	0%
F.I.C.A.	\$14,087	\$15,001	\$16,928	\$11,444	-32.4%
BENEFIT GROUP-GENERAL	\$18,731	\$18,915	\$14,920	\$10,591	-29%
401 GENL DEF CONTR MATCH	\$552	\$567	\$566	\$566	0%
UNFUNDED LIABILITY-GEPP	\$34,142	\$45,144	\$40,074	\$23,419	-41.6%
HEALTH	\$28,724	\$27,824	\$29,342	\$32,276	10%
LIFE	\$377	\$382	\$409	\$409	0%
WORKERS' COMPENSATION	\$3,331	\$3,243	\$5,611	\$5,611	0%
OTH POSTEMPLOY BENE(OPEB)		\$6,917	\$0	\$0	0%
SALARIES	\$512,853	\$518,687	\$595,002	\$671,972	12.9%
OVERTIME	\$35,311	\$34,003	\$18,000	\$18,000	0%
SPECIAL PAY	\$20,911	\$17,234	\$33,484	\$33,484	0%
COMPENSATED ANNUAL LEAVE	\$48,835	\$2,755	\$0	\$0	0%
F.I.C.A.	\$41,208	\$42,706	\$52,199	\$52,503	0.6%
BENEFIT GROUP-GENERAL	\$47,606	\$56,931	\$48,022	\$45,013	-6.3%
401 GENL DEF CONTR MATCH	\$3,301	\$4,605	\$4,014	\$4,014	0%
UNFUNDED LIABILITY-GEPP	\$243,474	\$144,468	\$128,237	\$99,644	-22.3%
HEALTH	\$95,001	\$100,778	\$106,631	\$117,294	10%
LIFE	\$970	\$999	\$1,120	\$1,120	0%



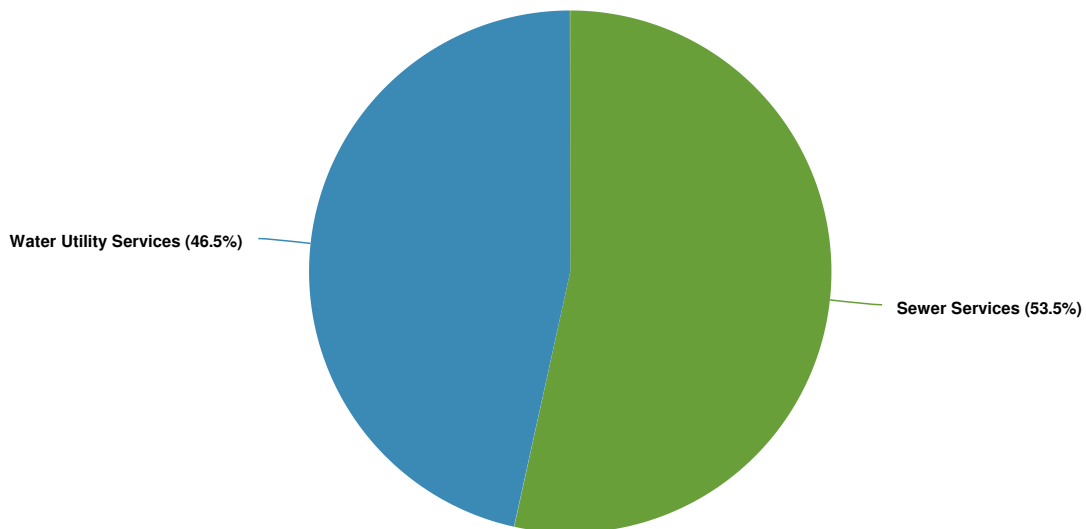
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
WORKERS' COMPENSATION	\$24,772	\$21,324	\$28,000	\$28,000	0%
INSURANCE	\$134,706	\$145,829	\$159,503	\$201,286	26.2%
CITY MANAGER	\$63,251	\$66,276	\$60,747	\$97,656	60.8%
FINANCE AND ADMIN	\$300,558	\$327,660	\$284,929	\$267,727	-6%
PUBLIC WORKS ADMIN	\$92,853	\$120,780	\$70,305	\$99,943	42.2%
HUMAN RESOURCES	\$24,506	\$25,440	\$26,089	\$24,681	-5.4%
INFORMATION TECHNOLOGY	\$119,785	\$89,676	\$75,169	\$71,286	-5.2%
FACILITIES MAINTENANCE	\$77,937	\$69,156	\$91,364	\$98,059	7.3%
BUILDING-PURCHASED	\$5,326	\$3,861	\$0	\$0	0%
IMPR OTHER THAN BLD-PURCH	\$1,001,734	\$1,050,272	\$0	\$0	0%
IMP OTHER THAN BL-CONTRIB	\$119,816	\$119,816	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$79,963	\$129,819	\$0	\$0	0%
MOTOR VEHICLES	\$29,403	\$40,290	\$0	\$0	0%
COMPUTER EQUIPMENT	\$179	\$179	\$0	\$0	0%
LAND IMPROVEMENTS	\$633	\$633	\$0	\$0	0%
PROFESSIONAL SERVICES	\$11,058	\$45,508	\$71,013	\$50,000	-29.6%
OTHER CONTRACTUAL SERVICE	\$81,553	\$177,187	\$226,600	\$299,500	32.2%
TRAVEL AND PER DIEM	\$1,879	\$2,345	\$3,500	\$3,500	0%
COMMUNICATIONS	\$3,894	\$3,547	\$2,500	\$3,500	40%
TRANSP.,POSTAGE,MESSENGER	\$33	\$8	\$50	\$50	0%
UTILITIES	\$53,469	\$56,298	\$55,000	\$55,000	0%
CITY PROVIDED	\$10,580	\$10,495	\$12,000	\$14,000	16.7%
RENTALS & LEASES	\$343	\$263	\$500	\$500	0%
REPAIR & MAINTENANCE	\$31,152	\$74,251	\$477,734	\$460,000	-3.7%
FIRST VEHICLES/EQUIPMENT	\$19,641	\$22,038	\$15,000	\$16,500	10%
PRINTING & PUBLISHING			\$800	\$800	0%
OPERATING SUPPLIES	\$33,890	\$126,203	\$45,700	\$47,200	3.3%
GASOLINE	\$1,347	\$2,515	\$1,000	\$3,000	200%
DIESEL	\$3,413	\$1,318	\$3,000	\$3,000	0%
BOOK,SUBSCRIP,MEMBERSHIPS			\$750	\$750	0%
TRAINING	\$317	\$147	\$2,000	\$3,000	50%
PROFESSIONAL SERVICES	\$41,649	\$16,605	\$136,873	\$74,500	-45.6%
OTHER CONTRACTUAL SERVICE	\$96,547	\$143,701	\$247,184	\$322,500	30.5%
TRAVEL AND PER DIEM	\$364	\$216	\$500	\$500	0%
COMMUNICATIONS	\$3,813	\$4,026	\$3,320	\$4,000	20.5%
TRANSP.,POSTAGE,MESSENGER	\$213	\$21	\$500	\$500	0%
UTILITIES	\$151,984	\$150,319	\$192,000	\$192,000	0%
CITY PROVIDED	\$26,122	\$26,347	\$20,000	\$20,000	0%
RENTALS & LEASES	\$958	\$918	\$1,000	\$1,500	50%
REPAIR & MAINTENANCE	\$44,949	\$128,366	\$199,300	\$273,500	37.2%
FIRST VEHICLES/EQUIPMENT	\$13,950	\$16,781	\$11,000	\$14,000	27.3%
PRINTING & PUBLISHING		\$187	\$500	\$500	0%
OTHER CURRENT CHARGES	\$6,250	\$6,250	\$7,600	\$10,000	31.6%



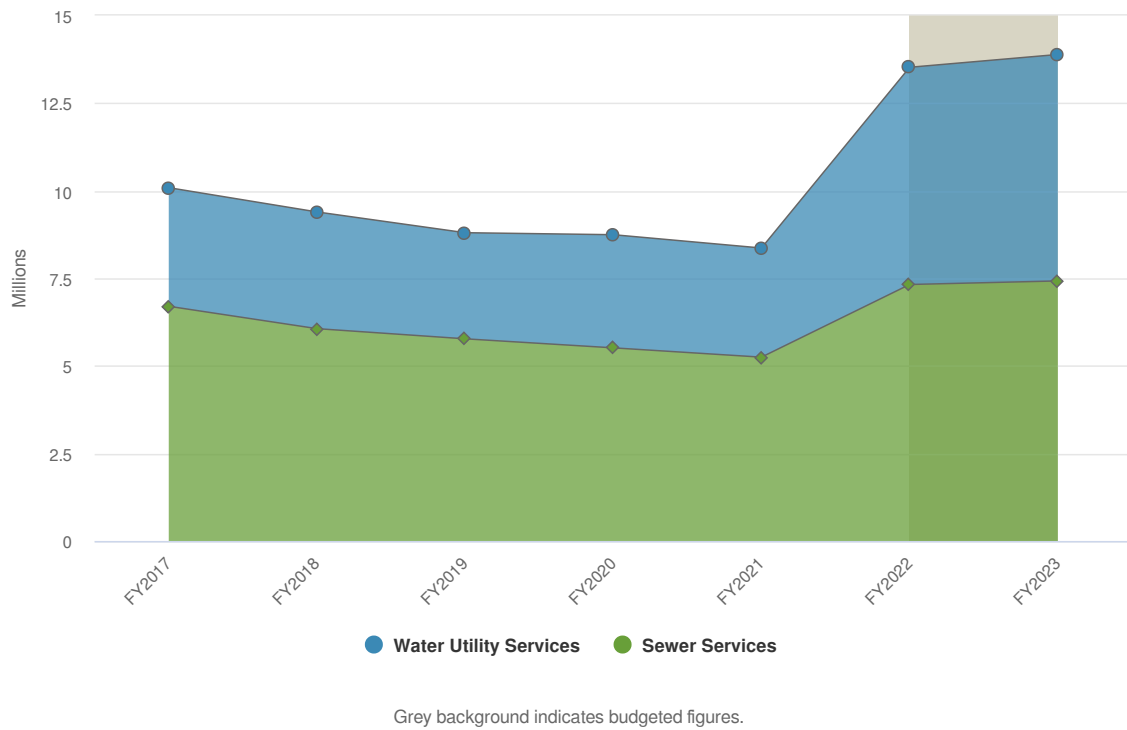
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
OFFICE SUPPLIES	\$239	\$151	\$1,000	\$1,000	0%
OPERATING SUPPLIES	\$150,912	\$152,829	\$163,478	\$275,600	68.6%
GASOLINE	\$2,982	\$3,287	\$3,500	\$4,500	28.6%
DIESEL	\$10,396	\$8,303	\$10,000	\$14,000	40%
BOOK,SUBSCRIP,MEMBERSHIPS	\$922	\$225	\$2,000	\$2,000	0%
TRAINING	\$1,135	\$1,841	\$6,500	\$7,000	7.7%
INFRASTRUCTURE	\$68,478	\$37,631	\$1,044,797	\$901,191	-13.7%
MACHINERY & EQUIPMENT		\$31,637	\$180,000	\$50,000	-72.2%
INFRASTRUCTURE	\$217,983	\$193,673	\$990,227	\$921,431	-6.9%
MACHINERY & EQUIPMENT	\$10,875		\$0	\$0	0%
MOTOR VEHICLES			\$0	\$35,000	N/A
TD BANK-URB SERIES 2014	\$644,800	\$0	\$676,000	\$691,600	2.3%
KEY GOVT FIN SERIES 2021			\$396,000	\$405,000	2.3%
SRF LOAN-WW160700	\$344,131	\$355,022	\$0	\$0	0%
<b>Total Sewer Fund:</b>	<b>\$5,513,811</b>	<b>\$5,248,218</b>	<b>\$7,322,356</b>	<b>\$7,424,184</b>	<b>1.4%</b>
<b>Total:</b>	<b>\$8,744,139</b>	<b>\$8,364,189</b>	<b>\$13,524,102</b>	<b>\$13,889,559</b>	<b>2.7%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expenditures</b>					
<b>Physical Environment</b>					
<b>Water Utility Services</b>					
<b>Not Defined</b>					
COLLECTN AGENCY COMMISSIN	\$1,741	\$981	\$2,000	\$2,000	0%
INSURANCE	\$48,908	\$53,526	\$66,216	\$76,324	15.3%
CITY MANAGER	\$34,935	\$46,164	\$37,523	\$97,656	160.3%
FINANCE AND ADMIN	\$386,843	\$322,632	\$288,381	\$125,007	-56.7%
PUBLIC WORKS ADMIN	\$92,853	\$120,780	\$70,305	\$99,943	42.2%
HUMAN RESOURCES	\$11,639	\$12,084	\$12,391	\$18,833	52%
INFORMATION TECHNOLOGY	\$70,381	\$42,588	\$35,701	\$54,395	52.4%
FACILITIES MAINTENANCE	\$45,773	\$40,608	\$53,658	\$57,590	7.3%
BUILDING-PURCHASED	\$1,296	\$986	\$0	\$0	0%
BUILDING-CONTRIBUTED	\$1,820	\$1,820	\$0	\$0	0%
IMPR OTHER THAN BLD-PURCH	\$514,549	\$515,628	\$0	\$0	0%
IMP OTHER THAN BL-CONTRIB	\$83,105	\$83,105	\$0	\$0	0%
MACHINERY & EQUIPMENT	\$34,765	\$33,170	\$0	\$0	0%
MOTOR VEHICLES	\$26,455	\$25,315	\$0	\$0	0%
COMPUTER EQUIPMENT	\$328	\$328	\$0	\$0	0%
TD BANK-URB SERIES 2014	\$434,000	\$442,750	\$455,000	\$465,500	2.3%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
KEY GOV'T FIN SERIES 2021			\$41,000	\$42,000	2.4%
SRF LOAN-DWI60710	\$36,848	\$37,853	\$0	\$0	0%
<b>Total Not Defined:</b>	<b>\$1,826,240</b>	<b>\$1,780,320</b>	<b>\$1,062,175</b>	<b>\$1,039,248</b>	<b>-2.2%</b>
<b>Production</b>					
SALARIES	\$134,201	\$197,800	\$194,193	\$249,234	28.3%
OVERTIME	\$4,965	\$8,231	\$10,000	\$10,000	0%
SPECIAL PAY	\$4,576	\$1,575	\$3,082	\$3,000	-2.7%
COMPENSATED ANNUAL LEAVE	-\$12,543	\$8,994	\$0	\$0	0%
F.I.C.A.	\$10,620	\$15,721	\$15,857	\$18,443	16.3%
BENEFIT GROUP-GENERAL	\$21,008	\$8,538	\$5,968	\$7,943	33.1%
401 GENL DEF CONTR MATCH	\$793	\$3,696	\$1,582	\$1,582	0%
UNFUNDED LIABILITY-GEPP	\$27,140	-\$320,304	\$16,030	\$17,565	9.6%
HEALTH	\$20,332	\$27,840	\$29,503	\$32,453	10%
LIFE	\$268	\$398	\$241	\$241	0%
WORKERS' COMPENSATION	\$2,607	\$3,680	\$4,459	\$4,459	0%
OTH POSTEMPLOY BENE(OPEB)		\$14,965	\$0	\$0	0%
PROFESSIONAL SERVICES	\$2,550	\$18,755	\$81,000	\$75,000	-7.4%
OTHER CONTRACTUAL SERVS.	\$69,155	\$162,374	\$161,433	\$210,500	30.4%
TRAVEL AND PER DIEM	\$467	\$1,324	\$3,000	\$3,000	0%
COMMUNICATIONS	\$3,364	\$3,535	\$4,750	\$4,750	0%
TRANSP.,POSTAGE,MESSENGR.	\$68	\$11	\$200	\$200	0%
UTILITIES	\$98,975	\$95,890	\$98,000	\$98,000	0%
CITY PROVIDED	\$8,685	\$8,290	\$11,000	\$11,000	0%
RENTALS & LEASES		\$76	\$400	\$400	0%
REPAIR & MAINTENANCE	\$33,037	\$39,427	\$78,500	\$64,000	-18.5%
FIRST VEHICLES/EQUIPMENT	\$16,724	\$5,466	\$7,000	\$7,000	0%
PRINTING AND PUBLISHING	\$265	\$554	\$2,600	\$2,600	0%
OTHER CURRENT CHARGES	\$4,000	\$4,721	\$5,500	\$5,500	0%
OFFICE SUPPLIES	\$1,008	\$1,431	\$2,000	\$3,500	75%
OPERATING SUPPLIES	\$45,160	\$33,791	\$54,450	\$52,500	-3.6%
GASOLINE	\$3,119	\$1,972	\$2,000	\$4,000	100%
DIESEL			\$2,500	\$2,500	0%
BOOK,SUBSCRIP,MEMBERSHIPS	\$1,389	\$1,735	\$2,925	\$2,925	0%
TRAINING	\$4,726	\$1,400	\$8,000	\$8,000	0%
INFRASTRUCTURE	\$41,476	\$79,237	\$2,065,000	\$1,885,688	-8.7%
MACHINERY AND EQUIPMENT		-\$18,897	\$63,740	\$270,000	323.6%
MOTOR VEHICLES		\$6,756	\$30,000	\$0	-100%
<b>Total Production:</b>	<b>\$548,134</b>	<b>\$418,982</b>	<b>\$2,964,913</b>	<b>\$3,055,983</b>	<b>3.1%</b>
<b>Distribution</b>					
SALARIES	\$268,806	\$287,774	\$303,597	\$324,294	6.8%
OVERTIME	\$25,338	\$21,052	\$30,000	\$30,000	0%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
SPECIAL PAY	\$12,678	\$11,629	\$9,752	\$10,000	2.5%
COMPENSATED ANNUAL LEAVE	\$10,307	-\$2,311	\$0	\$0	0%
F.I.C.A.	\$22,622	\$24,019	\$26,266	\$28,051	6.8%
BENEFIT GROUP-GENERAL	\$15,630	\$32,739	\$26,856	\$10,591	-60.6%
401 GENL DEF CONTR MATCH	\$3,168	\$6,630	\$3,614	\$3,614	0%
UNFUNDED LIABILITY-GEPP	\$71,801	\$81,264	\$72,134	\$23,419	-67.5%
HEALTH	\$59,799	\$77,230	\$83,288	\$91,617	10%
LIFE	\$667	\$761	\$800	\$800	0%
WORKERS' COMPENSATION	\$6,200	\$6,743	\$6,996	\$6,996	0%
PROFESSIONAL SERVICES	\$10,776	\$18,649	\$29,445	\$34,000	15.5%
OTHER CONTRACTUAL SERVS.	\$61,856	\$90,483	\$215,355	\$245,000	13.8%
TRAVEL AND PER DIEM	\$3,254	\$1,825	\$3,000	\$4,500	50%
COMMUNICATIONS	\$6,857	\$5,976	\$3,400	\$3,700	8.8%
TRANSP.,POSTAGE,MESSENGR.		\$17	\$100	\$100	0%
UTILITIES	\$1,632	\$1,494	\$2,200	\$2,500	13.6%
RENTALS & LEASES	\$1,854	\$2,827	\$2,000	\$2,000	0%
REPAIR & MAINTENANCE	\$3,114	\$7,284	\$17,950	\$25,000	39.3%
FIRST VEHICLES/EQUIPMENT	\$26,589	\$25,284	\$24,200	\$27,000	11.6%
PRINTING AND PUBLISHING		\$126	\$1,500	\$1,500	0%
OFFICE SUPPLIES	\$575	\$572	\$1,000	\$1,000	0%
OPERATING SUPPLIES	\$230,186	\$151,242	\$133,955	\$185,000	38.1%
GASOLINE	\$10,100	\$17,170	\$10,000	\$30,000	200%
DIESEL	\$505	\$157	\$1,250	\$1,500	20%
BOOK,SUBSCRIP,MEMBERSHIPS	\$185	\$240	\$1,000	\$1,000	0%
TRAINING	\$1,455	\$1,897	\$4,000	\$4,000	0%
INFRASTRUCTURE		\$4,653	\$1,091,000	\$1,272,962	16.7%
MACHINERY AND EQUIPMENT		\$39,246	\$0	\$0	0%
MOTOR VEHICLES			\$70,000	\$0	-100%
<b>Total Distribution:</b>	<b>\$855,953</b>	<b>\$916,668</b>	<b>\$2,174,658</b>	<b>\$2,370,144</b>	<b>9%</b>
<b>Total Water Utility Services:</b>	<b>\$3,230,327</b>	<b>\$3,115,970</b>	<b>\$6,201,746</b>	<b>\$6,465,375</b>	<b>4.3%</b>
<b>Sewer Services</b>					
<b>Not Defined</b>					
INSURANCE	\$134,706	\$145,829	\$159,503	\$201,286	26.2%
CITY MANAGER	\$63,251	\$66,276	\$60,747	\$97,656	60.8%
FINANCE AND ADMIN	\$300,558	\$327,660	\$284,929	\$267,727	-6%
PUBLIC WORKS ADMIN	\$92,853	\$120,780	\$70,305	\$99,943	42.2%
HUMAN RESOURCES	\$24,506	\$25,440	\$26,089	\$24,681	-5.4%
INFORMATION TECHNOLOGY	\$119,785	\$89,676	\$75,169	\$71,286	-5.2%
FACILITIES MAINTENANCE	\$77,937	\$69,156	\$91,364	\$98,059	7.3%
BUILDING-PURCHASED	\$5,326	\$3,861	\$0	\$0	0%
IMPR OTHER THAN BLD-PURCH	\$1,001,734	\$1,050,272	\$0	\$0	0%
IMP OTHER THAN BL-CONTRIB	\$119,816	\$119,816	\$0	\$0	0%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
MACHINERY & EQUIPMENT	\$79,963	\$129,819	\$0	\$0	0%
MOTOR VEHICLES	\$29,403	\$40,290	\$0	\$0	0%
COMPUTER EQUIPMENT	\$179	\$179	\$0	\$0	0%
LAND IMPROVEMENTS	\$633	\$633	\$0	\$0	0%
TD BANK-URB SERIES 2014	\$644,800	\$0	\$676,000	\$691,600	2.3%
KEY GOVT FIN SERIES 2021			\$396,000	\$405,000	2.3%
SRF LOAN-WW160700	\$344,131	\$355,022	\$0	\$0	0%
<b>Total Not Defined:</b>	<b>\$3,039,581</b>	<b>\$2,544,709</b>	<b>\$1,840,106</b>	<b>\$1,957,238</b>	<b>6.4%</b>
<b>Collection/Transmission</b>					
SALARIES	\$176,837	\$177,242	\$208,014	\$209,612	0.8%
OVERTIME	\$7,504	\$12,875	\$10,000	\$10,000	0%
SPECIAL PAY	\$6,746	\$8,720	\$3,251	\$6,452	98.5%
COMPENSATED ANNUAL LEAVE	\$5,667	-\$3,247	\$0	\$0	0%
F.I.C.A.	\$14,087	\$15,001	\$16,928	\$11,444	-32.4%
BENEFIT GROUP-GENERAL	\$18,731	\$18,915	\$14,920	\$10,591	-29%
401 GENL DEF CONTR MATCH	\$552	\$567	\$566	\$566	0%
UNFUNDED LIABILITY-GEPP	\$34,142	\$45,144	\$40,074	\$23,419	-41.6%
HEALTH	\$28,724	\$27,824	\$29,342	\$32,276	10%
LIFE	\$377	\$382	\$409	\$409	0%
WORKERS' COMPENSATION	\$3,331	\$3,243	\$5,611	\$5,611	0%
OTH POSTEMPLOY BENE(OPEB)		\$6,917	\$0	\$0	0%
PROFESSIONAL SERVICES	\$11,058	\$45,508	\$71,013	\$50,000	-29.6%
OTHER CONTRACTUAL SERVICE	\$81,553	\$177,187	\$226,600	\$299,500	32.2%
TRAVEL AND PER DIEM	\$1,879	\$2,345	\$3,500	\$3,500	0%
COMMUNICATIONS	\$3,894	\$3,547	\$2,500	\$3,500	40%
TRANSP.,POSTAGE,MESSENGER	\$33	\$8	\$50	\$50	0%
UTILITIES	\$53,469	\$56,298	\$55,000	\$55,000	0%
CITY PROVIDED	\$10,580	\$10,495	\$12,000	\$14,000	16.7%
RENTALS & LEASES	\$343	\$263	\$500	\$500	0%
REPAIR & MAINTENANCE	\$31,152	\$74,251	\$477,734	\$460,000	-3.7%
FIRST VEHICLES/EQUIPMENT	\$19,641	\$22,038	\$15,000	\$16,500	10%
PRINTING & PUBLISHING			\$800	\$800	0%
OPERATING SUPPLIES	\$33,890	\$126,203	\$45,700	\$47,200	3.3%
GASOLINE	\$1,347	\$2,515	\$1,000	\$3,000	200%
DIESEL	\$3,413	\$1,318	\$3,000	\$3,000	0%
BOOK,SUBSCRIP,MEMBERSHIPS			\$750	\$750	0%
TRAINING	\$317	\$147	\$2,000	\$3,000	50%
INFRASTRUCTURE	\$68,478	\$37,631	\$1,044,797	\$901,191	-13.7%
MACHINERY & EQUIPMENT		\$31,637	\$180,000	\$50,000	-72.2%
<b>Total Collection/Transmission:</b>	<b>\$617,745</b>	<b>\$904,974</b>	<b>\$2,471,059</b>	<b>\$2,221,871</b>	<b>-10.1%</b>
<b>Sewer Treatment</b>					



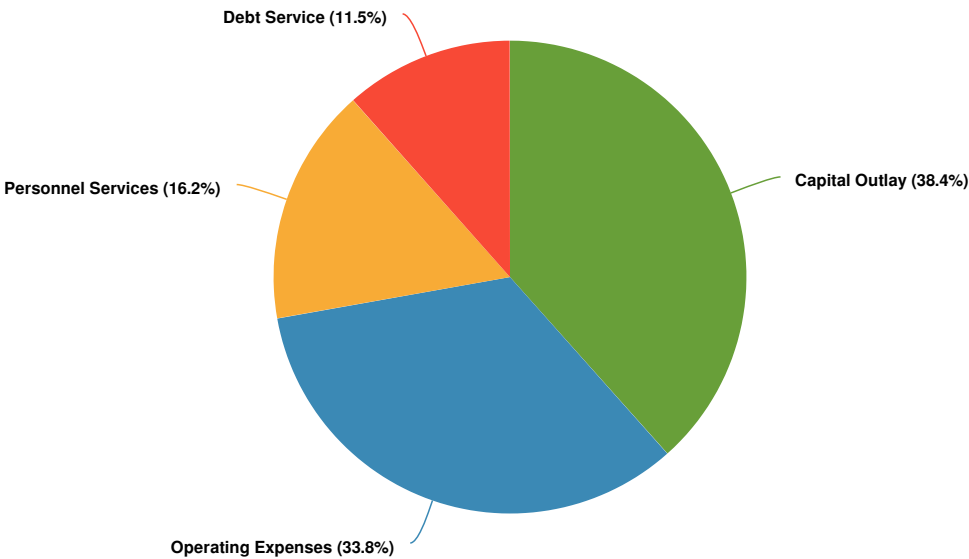


Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
SALARIES	\$512,853	\$518,687	\$595,002	\$671,972	12.9%
OVERTIME	\$35,311	\$34,003	\$18,000	\$18,000	0%
SPECIAL PAY	\$20,911	\$17,234	\$33,484	\$33,484	0%
COMPENSATED ANNUAL LEAVE	\$48,835	\$2,755	\$0	\$0	0%
F.I.C.A.	\$41,208	\$42,706	\$52,199	\$52,503	0.6%
BENEFIT GROUP-GENERAL	\$47,606	\$56,931	\$48,022	\$45,013	-6.3%
401 GENL DEF CONTR MATCH	\$3,301	\$4,605	\$4,014	\$4,014	0%
UNFUNDED LIABILITY-GEPP	\$243,474	\$144,468	\$128,237	\$99,644	-22.3%
HEALTH	\$95,001	\$100,778	\$106,631	\$117,294	10%
LIFE	\$970	\$999	\$1,120	\$1,120	0%
WORKERS' COMPENSATION	\$24,772	\$21,324	\$28,000	\$28,000	0%
PROFESSIONAL SERVICES	\$41,649	\$16,605	\$136,873	\$74,500	-45.6%
OTHER CONTRACTUAL SERVICE	\$96,547	\$143,701	\$247,184	\$322,500	30.5%
TRAVEL AND PER DIEM	\$364	\$216	\$500	\$500	0%
COMMUNICATIONS	\$3,813	\$4,026	\$3,320	\$4,000	20.5%
TRANSP.,POSTAGE,MESSANGER	\$213	\$21	\$500	\$500	0%
UTILITIES	\$151,984	\$150,319	\$192,000	\$192,000	0%
CITY PROVIDED	\$26,122	\$26,347	\$20,000	\$20,000	0%
RENTALS & LEASES	\$958	\$918	\$1,000	\$1,500	50%
REPAIR & MAINTENANCE	\$44,949	\$128,366	\$199,300	\$273,500	37.2%
FIRST VEHICLES/EQUIPMENT	\$13,950	\$16,781	\$11,000	\$14,000	27.3%
PRINTING & PUBLISHING		\$187	\$500	\$500	0%
OTHER CURRENT CHARGES	\$6,250	\$6,250	\$7,600	\$10,000	31.6%
OFFICE SUPPLIES	\$239	\$151	\$1,000	\$1,000	0%
OPERATING SUPPLIES	\$150,912	\$152,829	\$163,478	\$275,600	68.6%
GASOLINE	\$2,982	\$3,287	\$3,500	\$4,500	28.6%
DIESEL	\$10,396	\$8,303	\$10,000	\$14,000	40%
BOOK,SUBSCRIP,MEMBERSHIPS	\$922	\$225	\$2,000	\$2,000	0%
TRAINING	\$1,135	\$1,841	\$6,500	\$7,000	7.7%
INFRASTRUCTURE	\$217,983	\$193,673	\$990,227	\$921,431	-6.9%
MACHINERY & EQUIPMENT	\$10,875		\$0	\$0	0%
MOTOR VEHICLES			\$0	\$35,000	N/A
<b>Total Sewer Treatment:</b>	<b>\$1,856,485</b>	<b>\$1,798,536</b>	<b>\$3,011,191</b>	<b>\$3,245,075</b>	<b>7.8%</b>
<b>Total Sewer Services:</b>	<b>\$5,513,811</b>	<b>\$5,248,218</b>	<b>\$7,322,356</b>	<b>\$7,424,184</b>	<b>1.4%</b>
<b>Total Physical Environment:</b>	<b>\$8,744,139</b>	<b>\$8,364,188</b>	<b>\$13,524,102</b>	<b>\$13,889,559</b>	<b>2.7%</b>
<b>Total Expenditures:</b>	<b>\$8,744,139</b>	<b>\$8,364,188</b>	<b>\$13,524,102</b>	<b>\$13,889,559</b>	<b>2.7%</b>

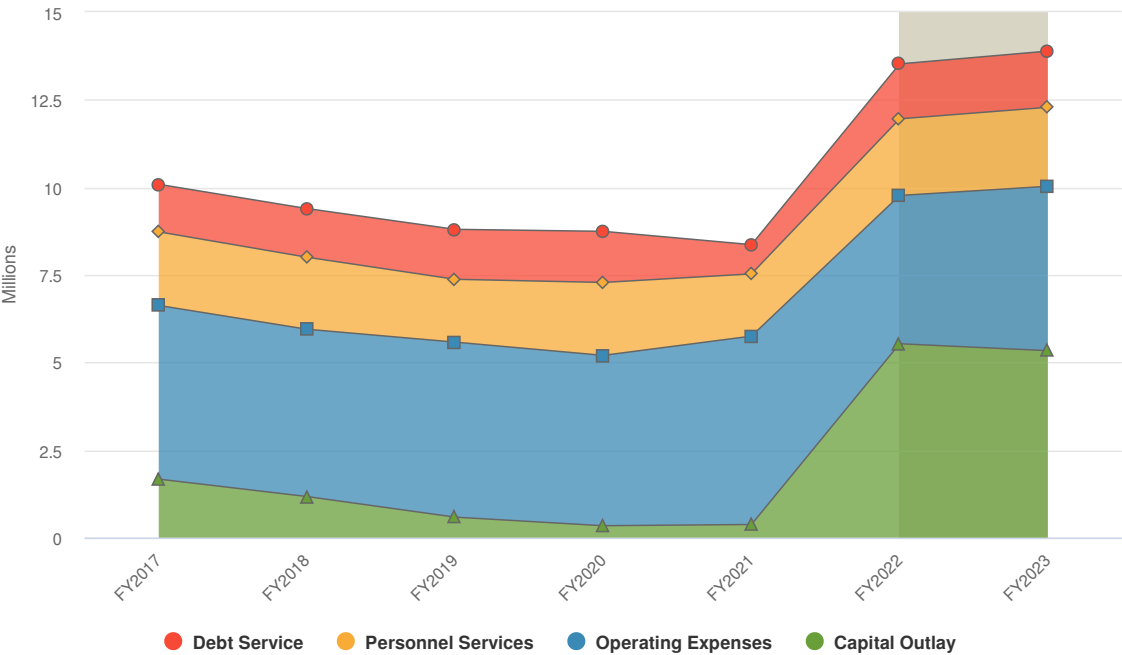


# Expenditures by Expense Type

## Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Expense Objects</b>					
<b>Personnel Services</b>					
<b>Physical Environment</b>					
SALARIES	\$134,201	\$197,800	\$194,193	\$249,234	-100%
OVERTIME	\$4,965	\$8,231	\$10,000	\$10,000	-100%
SPECIAL PAY	\$4,576	\$1,575	\$3,082	\$3,000	-100%
COMPENSATED ANNUAL LEAVE	-\$12,543	\$8,994	\$0	\$0	N/A
F.I.C.A.	\$10,620	\$15,721	\$15,857	\$18,443	-100%
BENEFIT GROUP-GENERAL	\$21,008	\$8,538	\$5,968	\$7,943	-100%
401 GENL DEF CONTR MATCH	\$793	\$3,696	\$1,582	\$1,582	-100%
UNFUNDED LIABILITY-GEPP	\$27,140	-\$320,304	\$16,030	\$17,565	-100%
HEALTH	\$20,332	\$27,840	\$29,503	\$32,453	-100%
LIFE	\$268	\$398	\$241	\$241	-100%
WORKERS' COMPENSATION	\$2,607	\$3,680	\$4,459	\$4,459	-100%
OTH POSTEMPLOY BENE(OPEB)		\$14,965	\$0	\$0	N/A
SALARIES	\$268,806	\$287,774	\$303,597	\$324,294	-100%
OVERTIME	\$25,338	\$21,052	\$30,000	\$30,000	-100%
SPECIAL PAY	\$12,678	\$11,629	\$9,752	\$10,000	-100%
COMPENSATED ANNUAL LEAVE	\$10,307	-\$2,311	\$0	\$0	N/A
F.I.C.A.	\$22,622	\$24,019	\$26,266	\$28,051	-100%
BENEFIT GROUP-GENERAL	\$15,630	\$32,739	\$26,856	\$10,591	-100%
401 GENL DEF CONTR MATCH	\$3,168	\$6,630	\$3,614	\$3,614	-100%
UNFUNDED LIABILITY-GEPP	\$71,801	\$81,264	\$72,134	\$23,419	-100%
HEALTH	\$59,799	\$77,230	\$83,288	\$91,617	-100%
LIFE	\$667	\$761	\$800	\$800	-100%
WORKERS' COMPENSATION	\$6,200	\$6,743	\$6,996	\$6,996	-100%
SALARIES	\$176,837	\$177,242	\$208,014	\$209,612	-100%
OVERTIME	\$7,504	\$12,875	\$10,000	\$10,000	-100%
SPECIAL PAY	\$6,746	\$8,720	\$3,251	\$6,452	-100%
COMPENSATED ANNUAL LEAVE	\$5,667	-\$3,247	\$0	\$0	N/A
F.I.C.A.	\$14,087	\$15,001	\$16,928	\$11,444	-100%
BENEFIT GROUP-GENERAL	\$18,731	\$18,915	\$14,920	\$10,591	-100%
401 GENL DEF CONTR MATCH	\$552	\$567	\$566	\$566	-100%
UNFUNDED LIABILITY-GEPP	\$34,142	\$45,144	\$40,074	\$23,419	-100%
HEALTH	\$28,724	\$27,824	\$29,342	\$32,276	-100%
LIFE	\$377	\$382	\$409	\$409	-100%
WORKERS' COMPENSATION	\$3,331	\$3,243	\$5,611	\$5,611	-100%
OTH POSTEMPLOY BENE(OPEB)		\$6,917	\$0	\$0	N/A
SALARIES	\$512,853	\$518,687	\$595,002	\$671,972	-100%
OVERTIME	\$35,311	\$34,003	\$18,000	\$18,000	-100%
SPECIAL PAY	\$20,911	\$17,234	\$33,484	\$33,484	-100%
COMPENSATED ANNUAL LEAVE	\$48,835	\$2,755	\$0	\$0	N/A
F.I.C.A.	\$41,208	\$42,706	\$52,199	\$52,503	-100%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
BENEFIT GROUP-GENERAL	\$47,606	\$56,931	\$48,022	\$45,013	-100%
401 GENL DEF CONTR MATCH	\$3,301	\$4,605	\$4,014	\$4,014	-100%
UNFUNDED LIABILITY-GEPP	\$243,474	\$144,468	\$128,237	\$99,644	-100%
HEALTH	\$95,001	\$100,778	\$106,631	\$117,294	-100%
LIFE	\$970	\$999	\$1,120	\$1,120	-100%
WORKERS' COMPENSATION	\$24,772	\$21,324	\$28,000	\$28,000	-100%
<b>Total Physical Environment:</b>	<b>\$2,081,924</b>	<b>\$1,776,737</b>	<b>\$2,188,042</b>	<b>\$2,255,726</b>	<b>-100%</b>
<b>Total Personnel Services:</b>	<b>\$2,081,924</b>	<b>\$1,776,737</b>	<b>\$2,188,042</b>	<b>\$2,255,726</b>	<b>-100%</b>
<b>Operating Expenses</b>					
<b>Physical Environment</b>					
COLLECTN AGENCY COMMISSIN	\$1,741	\$981	\$2,000	\$2,000	-100%
INSURANCE	\$48,908	\$53,526	\$66,216	\$76,324	-100%
CITY MANAGER	\$34,935	\$46,164	\$37,523	\$97,656	-100%
FINANCE AND ADMIN	\$386,843	\$322,632	\$288,381	\$125,007	-100%
PUBLIC WORKS ADMIN	\$92,853	\$120,780	\$70,305	\$99,943	-100%
HUMAN RESOURCES	\$11,639	\$12,084	\$12,391	\$18,833	-100%
INFORMATION TECHNOLOGY	\$70,381	\$42,588	\$35,701	\$54,395	-100%
FACILITIES MAINTENANCE	\$45,773	\$40,608	\$53,658	\$57,590	-100%
BUILDING-PURCHASED	\$1,296	\$986	\$0	\$0	N/A
BUILDING-CONTRIBUTED	\$1,820	\$1,820	\$0	\$0	N/A
IMPR OTHER THAN BLD-PURCH	\$514,549	\$515,628	\$0	\$0	N/A
IMP OTHER THAN BL-CONTRIB	\$83,105	\$83,105	\$0	\$0	N/A
MACHINERY & EQUIPMENT	\$34,765	\$33,170	\$0	\$0	N/A
MOTOR VEHICLES	\$26,455	\$25,315	\$0	\$0	N/A
COMPUTER EQUIPMENT	\$328	\$328	\$0	\$0	N/A
PROFESSIONAL SERVICES	\$2,550	\$18,755	\$81,000	\$75,000	-100%
OTHER CONTRACTUAL SERVS.	\$69,155	\$162,374	\$161,433	\$210,500	-100%
TRAVEL AND PER DIEM	\$467	\$1,324	\$3,000	\$3,000	-100%
COMMUNICATIONS	\$3,364	\$3,535	\$4,750	\$4,750	-100%
TRANSP.,POSTAGE,MESSENGR.	\$68	\$11	\$200	\$200	-100%
UTILITIES	\$98,975	\$95,890	\$98,000	\$98,000	-100%
CITY PROVIDED	\$8,685	\$8,290	\$11,000	\$11,000	-100%
RENTALS & LEASES		\$76	\$400	\$400	-100%
REPAIR & MAINTENANCE	\$33,037	\$39,427	\$78,500	\$64,000	-100%
FIRST VEHICLES/EQUIPMENT	\$16,724	\$5,466	\$7,000	\$7,000	-100%
PRINTING AND PUBLISHING	\$265	\$554	\$2,600	\$2,600	-100%
OTHER CURRENT CHARGES	\$4,000	\$4,721	\$5,500	\$5,500	-100%
OFFICE SUPPLIES	\$1,008	\$1,431	\$2,000	\$3,500	-100%
OPERATING SUPPLIES	\$45,160	\$33,791	\$54,450	\$52,500	-100%
GASOLINE	\$3,119	\$1,972	\$2,000	\$4,000	-100%
DIESEL			\$2,500	\$2,500	-100%
BOOK,SUBSCRIP,MEMBERSHIPS	\$1,389	\$1,735	\$2,925	\$2,925	-100%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
TRAINING	\$4,726	\$1,400	\$8,000	\$8,000	-100%
PROFESSIONAL SERVICES	\$10,776	\$18,649	\$29,445	\$34,000	-100%
OTHER CONTRACTUAL SERV.S.	\$61,856	\$90,483	\$215,355	\$245,000	-100%
TRAVEL AND PER DIEM	\$3,254	\$1,825	\$3,000	\$4,500	-100%
COMMUNICATIONS	\$6,857	\$5,976	\$3,400	\$3,700	-100%
TRANSP.,POSTAGE,MESSENGR.		\$17	\$100	\$100	-100%
UTILITIES	\$1,632	\$1,494	\$2,200	\$2,500	-100%
RENTALS & LEASES	\$1,854	\$2,827	\$2,000	\$2,000	-100%
REPAIR & MAINTENANCE	\$3,114	\$7,284	\$17,950	\$25,000	-100%
FIRST VEHICLES/EQUIPMENT	\$26,589	\$25,284	\$24,200	\$27,000	-100%
PRINTING AND PUBLISHING		\$126	\$1,500	\$1,500	-100%
OFFICE SUPPLIES	\$575	\$572	\$1,000	\$1,000	-100%
OPERATING SUPPLIES	\$230,186	\$151,242	\$133,955	\$185,000	-100%
GASOLINE	\$10,100	\$17,170	\$10,000	\$30,000	-100%
DIESEL	\$505	\$157	\$1,250	\$1,500	-100%
BOOK,SUBSCRIP,MEMBERSHIPS	\$185	\$240	\$1,000	\$1,000	-100%
TRAINING	\$1,455	\$1,897	\$4,000	\$4,000	-100%
INSURANCE	\$134,706	\$145,829	\$159,503	\$201,286	-100%
CITY MANAGER	\$63,251	\$66,276	\$60,747	\$97,656	-100%
FINANCE AND ADMIN	\$300,558	\$327,660	\$284,929	\$267,727	-100%
PUBLIC WORKS ADMIN	\$92,853	\$120,780	\$70,305	\$99,943	-100%
HUMAN RESOURCES	\$24,506	\$25,440	\$26,089	\$24,681	-100%
INFORMATION TECHNOLOGY	\$119,785	\$89,676	\$75,169	\$71,286	-100%
FACILITIES MAINTENANCE	\$77,937	\$69,156	\$91,364	\$98,059	-100%
BUILDING-PURCHASED	\$5,326	\$3,861	\$0	\$0	N/A
IMPR OTHER THAN BLD-PURCH	\$1,001,734	\$1,050,272	\$0	\$0	N/A
IMP OTHER THAN BL-CONTRIB	\$119,816	\$119,816	\$0	\$0	N/A
MACHINERY & EQUIPMENT	\$79,963	\$129,819	\$0	\$0	N/A
MOTOR VEHICLES	\$29,403	\$40,290	\$0	\$0	N/A
COMPUTER EQUIPMENT	\$179	\$179	\$0	\$0	N/A
LAND IMPROVEMENTS	\$633	\$633	\$0	\$0	N/A
PROFESSIONAL SERVICES	\$11,058	\$45,508	\$71,013	\$50,000	-100%
OTHER CONTRACTUAL SERVICE	\$81,553	\$177,187	\$226,600	\$299,500	-100%
TRAVEL AND PER DIEM	\$1,879	\$2,345	\$3,500	\$3,500	-100%
COMMUNICATIONS	\$3,894	\$3,547	\$2,500	\$3,500	-100%
TRANSP.,POSTAGE,MESSENGER	\$33	\$8	\$50	\$50	-100%
UTILITIES	\$53,469	\$56,298	\$55,000	\$55,000	-100%
CITY PROVIDED	\$10,580	\$10,495	\$12,000	\$14,000	-100%
RENTALS & LEASES	\$343	\$263	\$500	\$500	-100%
REPAIR & MAINTENANCE	\$31,152	\$74,251	\$477,734	\$460,000	-100%
FIRST VEHICLES/EQUIPMENT	\$19,641	\$22,038	\$15,000	\$16,500	-100%
PRINTING & PUBLISHING			\$800	\$800	-100%
OPERATING SUPPLIES	\$33,890	\$126,203	\$45,700	\$47,200	-100%



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
GASOLINE	\$1,347	\$2,515	\$1,000	\$3,000	-100%
DIESEL	\$3,413	\$1,318	\$3,000	\$3,000	-100%
BOOK,SUBSCRIP,MEMBERSHIPS			\$750	\$750	-100%
TRAINING	\$317	\$147	\$2,000	\$3,000	-100%
PROFESSIONAL SERVICES	\$41,649	\$16,605	\$136,873	\$74,500	-100%
OTHER CONTRACTUAL SERVICE	\$96,547	\$143,701	\$247,184	\$322,500	-100%
TRAVEL AND PER DIEM	\$364	\$216	\$500	\$500	-100%
COMMUNICATIONS	\$3,813	\$4,026	\$3,320	\$4,000	-100%
TRANSP.,POSTAGE,MESSENGER	\$213	\$21	\$500	\$500	-100%
UTILITIES	\$151,984	\$150,319	\$192,000	\$192,000	-100%
CITY PROVIDED	\$26,122	\$26,347	\$20,000	\$20,000	-100%
RENTALS & LEASES	\$958	\$918	\$1,000	\$1,500	-100%
REPAIR & MAINTENANCE	\$44,949	\$128,366	\$199,300	\$273,500	-100%
FIRST VEHICLES/EQUIPMENT	\$13,950	\$16,781	\$11,000	\$14,000	-100%
PRINTING & PUBLISHING		\$187	\$500	\$500	-100%
OTHER CURRENT CHARGES	\$6,250	\$6,250	\$7,600	\$10,000	-100%
OFFICE SUPPLIES	\$239	\$151	\$1,000	\$1,000	-100%
OPERATING SUPPLIES	\$150,912	\$152,829	\$163,478	\$275,600	-100%
GASOLINE	\$2,982	\$3,287	\$3,500	\$4,500	-100%
DIESEL	\$10,396	\$8,303	\$10,000	\$14,000	-100%
BOOK,SUBSCRIP,MEMBERSHIPS	\$922	\$225	\$2,000	\$2,000	-100%
TRAINING	\$1,135	\$1,841	\$6,500	\$7,000	-100%
<b>Total Physical Environment:</b>	<b>\$4,863,625</b>	<b>\$5,377,891</b>	<b>\$4,233,296</b>	<b>\$4,693,461</b>	<b>-100%</b>
<b>Total Operating Expenses:</b>	<b>\$4,863,625</b>	<b>\$5,377,891</b>	<b>\$4,233,296</b>	<b>\$4,693,461</b>	<b>-100%</b>
<b>Capital Outlay</b>					
<b>Physical Environment</b>					
INFRASTRUCTURE	\$41,476	\$79,237	\$2,065,000	\$1,885,688	-100%
MACHINERY AND EQUIPMENT		-\$18,897	\$63,740	\$270,000	-100%
MOTOR VEHICLES		\$6,756	\$30,000	\$0	-100%
INFRASTRUCTURE		\$4,653	\$1,091,000	\$1,272,962	-100%
MACHINERY AND EQUIPMENT		\$39,246	\$0	\$0	N/A
MOTOR VEHICLES			\$70,000	\$0	-100%
INFRASTRUCTURE	\$68,478	\$37,631	\$1,044,797	\$901,191	-100%
MACHINERY & EQUIPMENT		\$31,637	\$180,000	\$50,000	-100%
INFRASTRUCTURE	\$217,983	\$193,673	\$990,227	\$921,431	-100%
MACHINERY & EQUIPMENT	\$10,875		\$0	\$0	N/A
MOTOR VEHICLES			\$0	\$35,000	N/A
<b>Total Physical Environment:</b>	<b>\$338,811</b>	<b>\$373,936</b>	<b>\$5,534,764</b>	<b>\$5,336,272</b>	<b>-100%</b>
<b>Total Capital Outlay:</b>	<b>\$338,811</b>	<b>\$373,936</b>	<b>\$5,534,764</b>	<b>\$5,336,272</b>	<b>-100%</b>
<b>Debt Service</b>					
<b>Physical Environment</b>					



Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
TD BANK-URB SERIES 2014	\$434,000	\$442,750	\$455,000	\$465,500	-100%
KEY GOV'T FIN SERIES 2021			\$41,000	\$42,000	-100%
SRF LOAN-DWI60710	\$36,848	\$37,853	\$0	\$0	N/A
TD BANK-URB SERIES 2014	\$644,800	\$0	\$676,000	\$691,600	-100%
KEY GOV'T FIN SERIES 2021			\$396,000	\$405,000	-100%
SRF LOAN-WWI60700	\$344,131	\$355,022	\$0	\$0	N/A
<b>Total Physical Environment:</b>	<b>\$1,459,779</b>	<b>\$835,625</b>	<b>\$1,568,000</b>	<b>\$1,604,100</b>	<b>-100%</b>
<b>Total Debt Service:</b>	<b>\$1,459,779</b>	<b>\$835,625</b>	<b>\$1,568,000</b>	<b>\$1,604,100</b>	<b>-100%</b>
<b>Total Expense Objects:</b>	<b>\$8,744,139</b>	<b>\$8,364,188</b>	<b>\$13,524,102</b>	<b>\$13,889,559</b>	<b>-100%</b>



# Building Department

Dan Arlington  
Building Official

## Building Department

### Purpose:

The Building Department is responsible for the administration and enforcement of the Florida Building Code and local regulations relating to building construction. The Building Department coordinates the permitting requirements of other departments and agencies; issues building permits and certificates of occupancy; and maintains records of building construction in the City, building codes, contractor licensing, and floodplain maintenance. The Building Official also serves as the Floodplain Manager and Community Rating System (CRS) Coordinator.

### Key Objectives:

- To serve the public by ensuring that the health, safety, and welfare of citizens are protected by enforcing the provisions of the various codes adopted by the Federal, State, and City governments.
- To educate builders and property owners about building codes, the reasons for them, and their importance in maintaining public safety.

### Workload Data:

The Building Department is responsible for enforcing the provisions of Federal, State, and City Codes, including the Florida Building, Residential, Mechanical, Plumbing, Fuel Gas, Existing Building, and Energy Codes; National Electric Code (NEC); International Property Maintenance Code (IPMC); Florida Fire Prevention Code; FEMA and National Flood Insurance Program (NFIP) regulations, Atlantic Beach Land Development Regulations; and Code required referenced standards. The Building Department Staff includes the Building Official, two Building Inspectors, the Operations Manager, and two Permit Technicians.

- The Building Official has administrative duties and conducts plan reviews and building inspections, and holds the three State licenses required for those duties.
- The Senior Building Inspector conducts plan reviews and building inspections, and holds the two State licenses required for those duties.
- The Residential Building Inspector conducts residential building inspections, and holds that State license.
- The Operations Manager supervises the front counter, is an ICC Certified Permit Technician, and serves as the Administrator of the Community Development software system.
- The Senior Permit Technician (Level 3) receives, processes, and distributes permit documents, maintains records, notarizes documents, and is an ICC Certified Permit Technician.
- The Permit Technician (Level 1) also processes permit documents, maintains records, does other administrative duties in the Department, and serves as the City Receptionist.

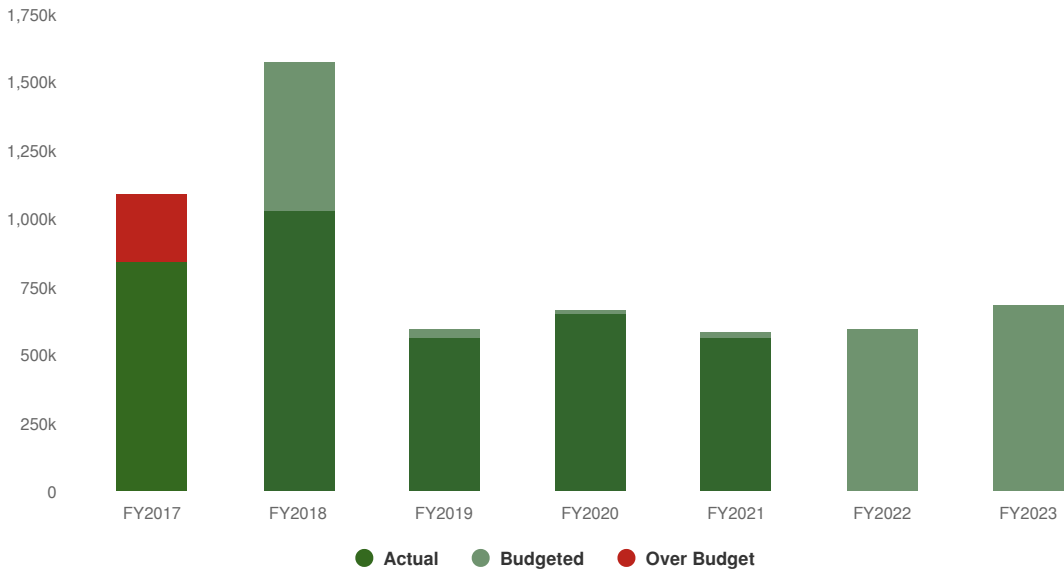
## Expenditures Summary

**\$683,549** **\$88,454**  
(14.86% vs. prior year)



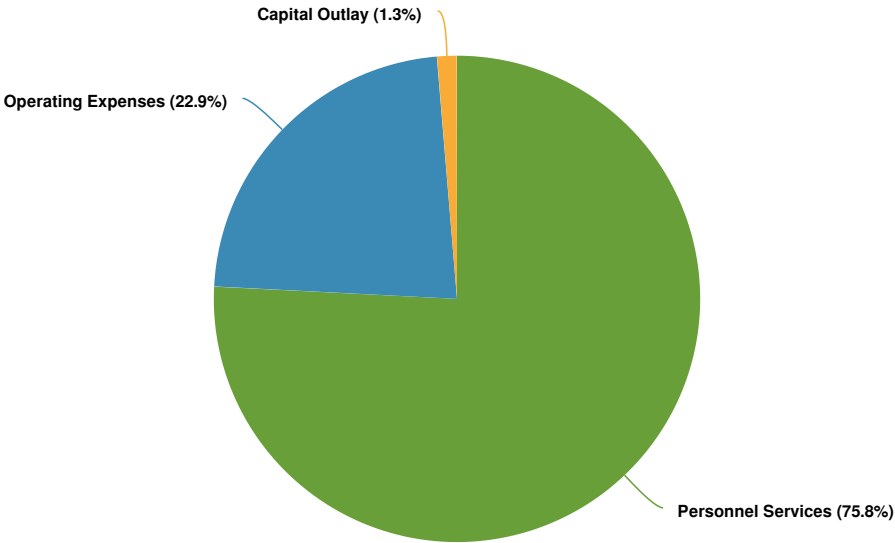


Building Department Proposed and Historical Budget vs. Actual

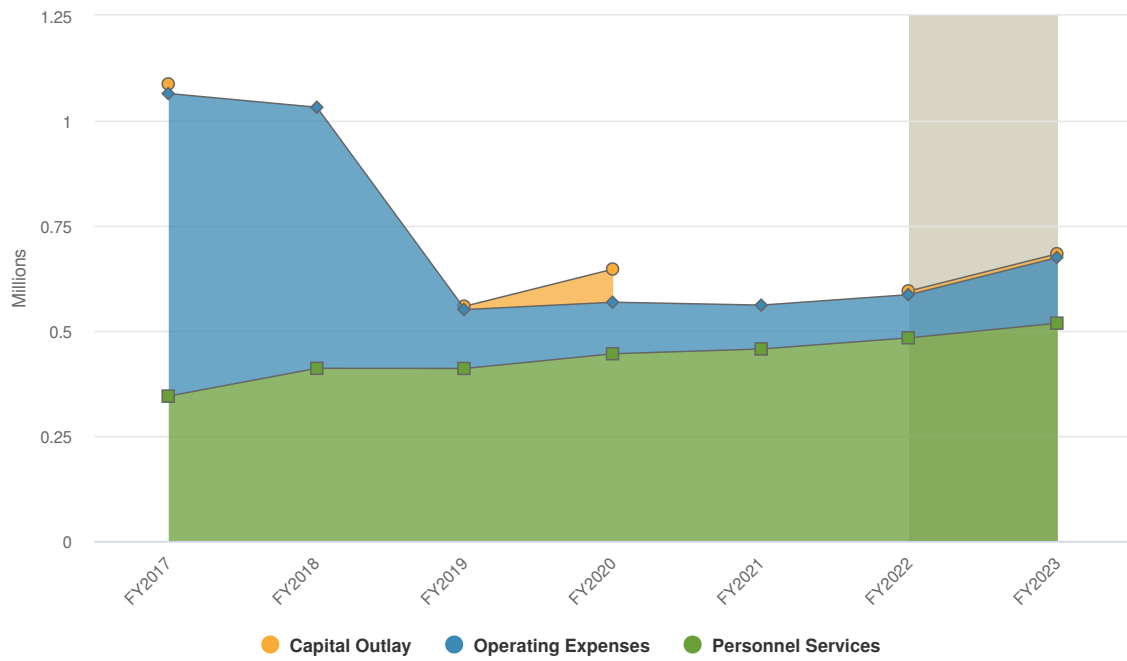


Expenditures by Expense Type

Budgeted Expenditures by Expense Type



## Budgeted and Historical Expenditures by Expense Type



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Expense Objects					
Personnel Services	\$445,429	\$456,726	\$483,386	\$518,204	7.2%
Operating Expenses	\$122,529	\$104,371	\$102,709	\$156,345	52.2%
Capital Outlay	\$78,925		\$9,000	\$9,000	0%
<b>Total Expense Objects:</b>	<b>\$646,883</b>	<b>\$561,097</b>	<b>\$595,095</b>	<b>\$683,549</b>	<b>14.9%</b>

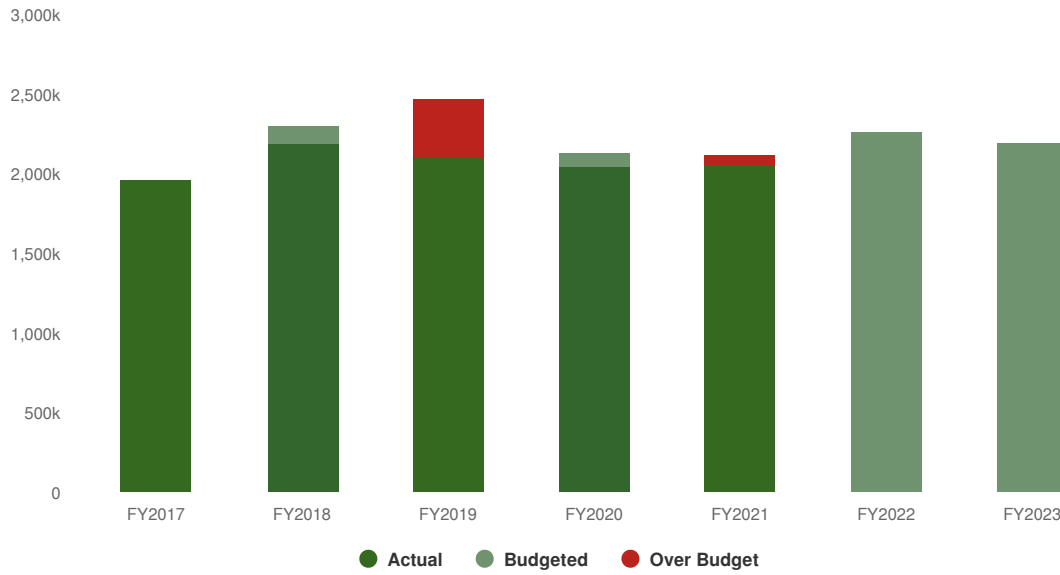


# Pension

## Expenditures Summary

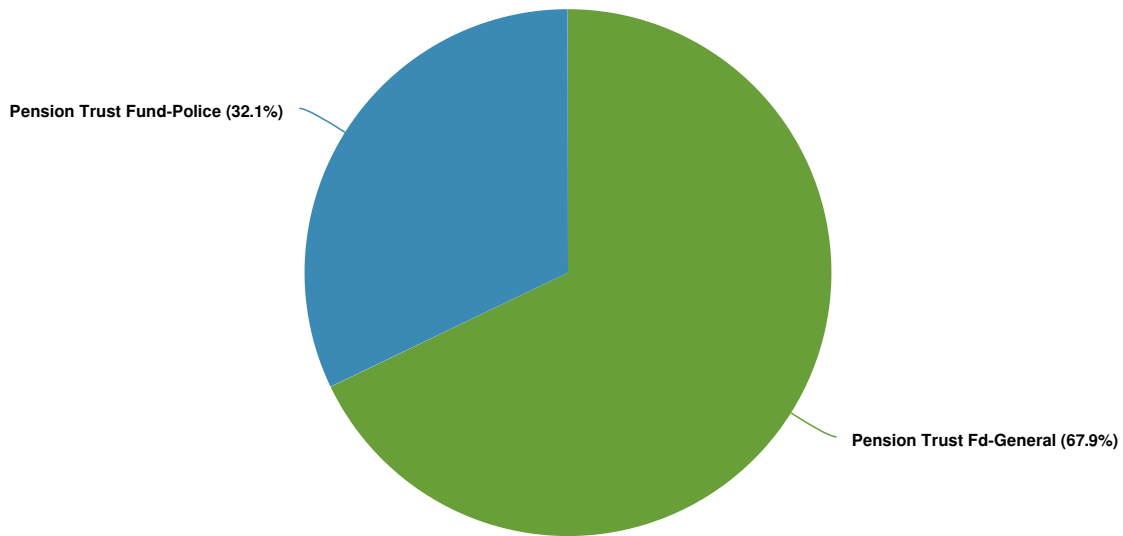
**\$2,195,968** **-\$72,082**  
(-3.18% vs. prior year)

### Pension Proposed and Historical Budget vs. Actual

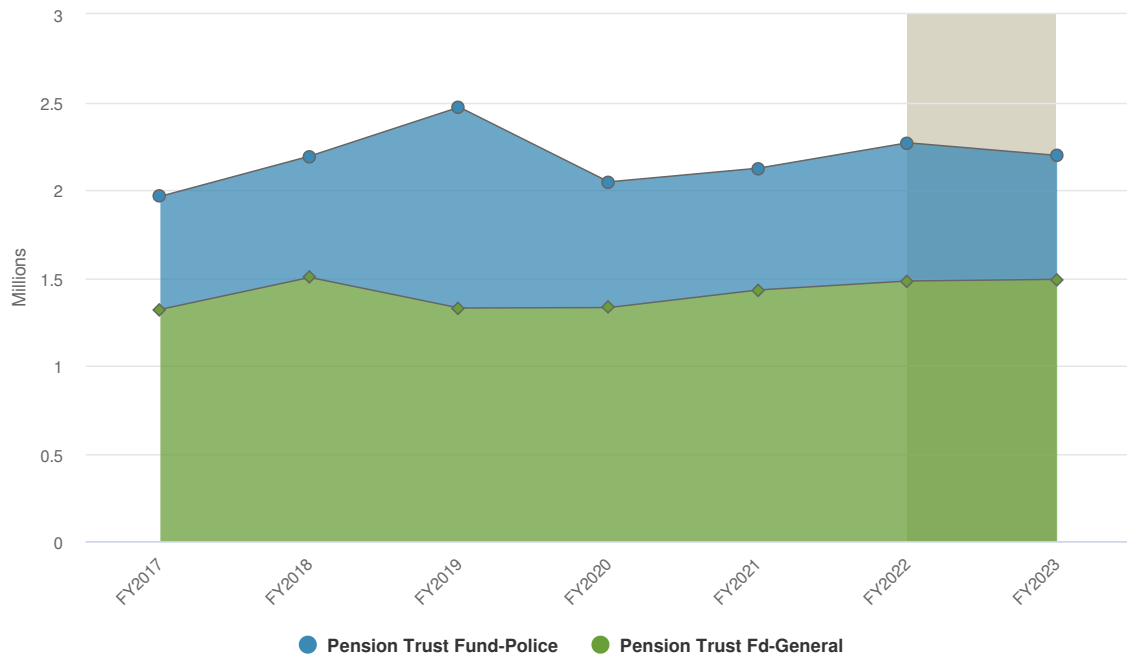


## Expenditures by Fund

### 2023 Expenditures by Fund



### Budgeted and Historical 2023 Expenditures by Fund



Grey background indicates budgeted figures.

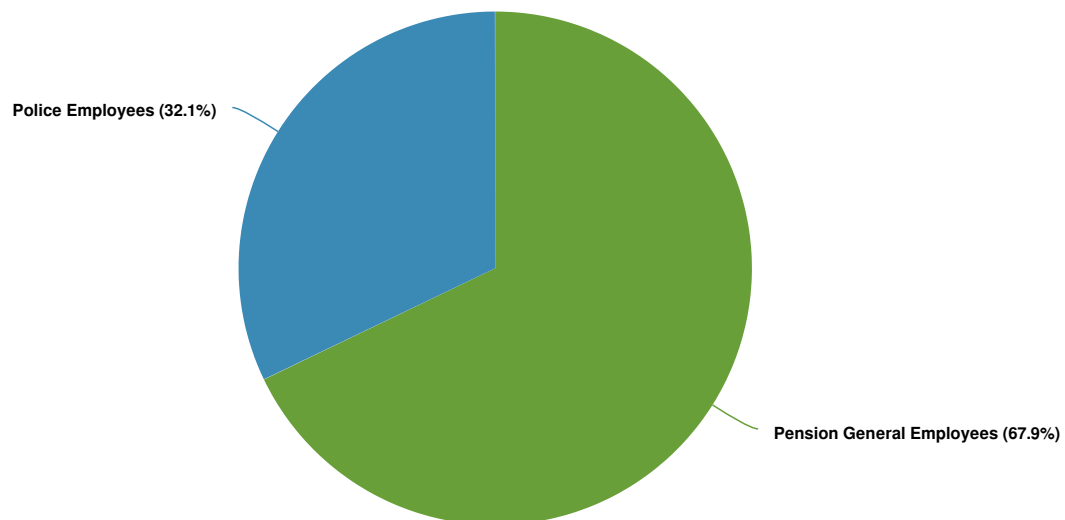
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
Pension Trust Fund-Police					



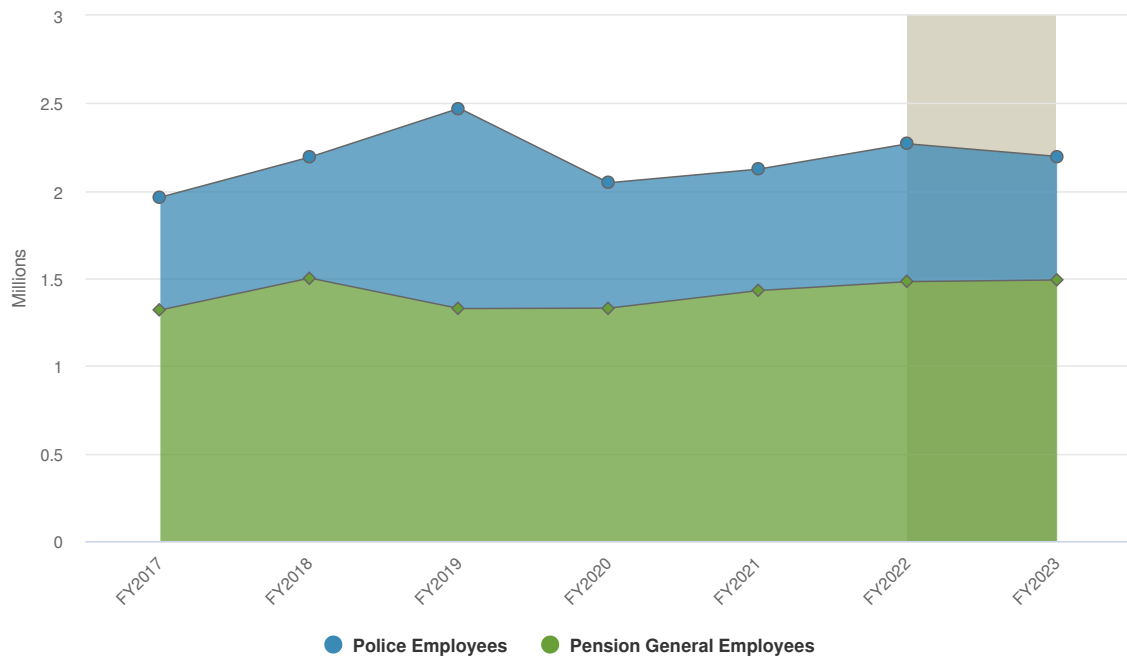
Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (% Change)
<b>Operating Expenses</b>					
SERVICE RETIRED PAY	\$595,459	\$595,459	\$643,672	\$595,460	-7.5%
DISABILITY RETIRED PAY	\$110,969	\$74,159	\$118,331	\$85,000	-28.2%
PENSION REFUNDS	\$9,448	\$23,608	\$25,000	\$25,000	0%
<b>Total Operating Expenses:</b>	<b>\$715,876</b>	<b>\$693,227</b>	<b>\$787,003</b>	<b>\$705,460</b>	<b>-10.4%</b>
<b>Total Pension Trust Fund-Police:</b>	<b>\$715,876</b>	<b>\$693,227</b>	<b>\$787,003</b>	<b>\$705,460</b>	<b>-10.4%</b>
<b>Pension Trust Fd-General</b>					
<b>Operating Expenses</b>					
SERVICE RETIRED PAY	\$1,116,496	\$1,183,267	\$1,178,031	\$1,272,000	8%
DISABILITY RETIRED PAY	\$46,859	\$46,859	\$48,000	\$47,000	-2.1%
BENEFICIARY PAY	\$166,197	\$166,797	\$174,226	\$156,508	-10.2%
DROP PAY-DB PLAN		\$33,012	\$65,790	\$0	-100%
PENSION REFUNDS			\$15,000	\$15,000	0%
<b>Total Operating Expenses:</b>	<b>\$1,329,553</b>	<b>\$1,429,936</b>	<b>\$1,481,047</b>	<b>\$1,490,508</b>	<b>0.6%</b>
<b>Total Pension Trust Fd-General:</b>	<b>\$1,329,553</b>	<b>\$1,429,936</b>	<b>\$1,481,047</b>	<b>\$1,490,508</b>	<b>0.6%</b>
<b>Total:</b>	<b>\$2,045,429</b>	<b>\$2,123,162</b>	<b>\$2,268,050</b>	<b>\$2,195,968</b>	<b>-3.2%</b>

## Expenditures by Function

### Budgeted Expenditures by Function



## Budgeted and Historical Expenditures by Function



Grey background indicates budgeted figures.

Name	FY2020 Actual	FY2021 Actuals	FY2022 Budgeted	FY2023 Budgeted	FY2022 Budgeted vs. FY2023 Budgeted (\$ Change)
<b>Expenditures</b>					
<b>General Government</b>					
<b>Pension Benefits</b>					
<b>Police Employees</b>					
SERVICE RETIRED PAY	\$595,459	\$595,459	\$643,672	\$595,460	-\$48,212
DISABILITY RETIRED PAY	\$110,969	\$74,159	\$118,331	\$85,000	-\$33,331
PENSION REFUNDS	\$9,448	\$23,608	\$25,000	\$25,000	\$0
<b>Total Police Employees:</b>	<b>\$715,876</b>	<b>\$693,227</b>	<b>\$787,003</b>	<b>\$705,460</b>	<b>-\$81,543</b>
<b>Pension General Employees</b>					
SERVICE RETIRED PAY	\$1,116,496	\$1,183,267	\$1,178,031	\$1,272,000	\$93,969
DISABILITY RETIRED PAY	\$46,859	\$46,859	\$48,000	\$47,000	-\$1,000
BENEFICIARY PAY	\$166,197	\$166,797	\$174,226	\$156,508	-\$17,718
DROP PAY-DB PLAN		\$33,012	\$65,790	\$0	-\$65,790
PENSION REFUNDS			\$15,000	\$15,000	\$0
<b>Total Pension General Employees:</b>	<b>\$1,329,553</b>	<b>\$1,429,936</b>	<b>\$1,481,047</b>	<b>\$1,490,508</b>	<b>\$9,461</b>
<b>Total Pension Benefits:</b>	<b>\$2,045,429</b>	<b>\$2,123,162</b>	<b>\$2,268,050</b>	<b>\$2,195,968</b>	<b>-\$72,082</b>
<b>Total General Government:</b>	<b>\$2,045,429</b>	<b>\$2,123,162</b>	<b>\$2,268,050</b>	<b>\$2,195,968</b>	<b>-\$72,082</b>
<b>Total Expenditures:</b>	<b>\$2,045,429</b>	<b>\$2,123,162</b>	<b>\$2,268,050</b>	<b>\$2,195,968</b>	<b>-\$72,082</b>



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# **CAPITAL IMPROVEMENTS**

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## Governmental Funds Capital Outlay

Description	Amount
<b>General Fund</b>	
City Clerk - Large Format Printer/Scanner/Copier	\$ 19,000
Finance - Vehicle Replacement	26,000
I.T. - Computer Equipment	60,822
Bldg. Maintenance - 3 New A/C Units (Locations TBD)	22,500
Bldg. Maintenance - Full Size Pickup Truck	35,000
Public Safety-Administration-Machinery & Equipment	50,000
Public Safety-Patrol-(3) Vehicles	180,000
Public Safety-Lifeguards - Building	562,500
Public Safety-Lifeguards-Dry Suits	40,000
Public Safety-Lifeguards-ATV	20,000
Public Safety-Lifeguards-Radios	7,500
Public Works-Administration-Laptops & Large Format Scanner	10,000
Public Works-Roads & Streets-Stand on Blower	12,000
Public Works-Roads & Streets-Zero Turn Mower	9,000
Public Works-Roads & Streets-Replace Pickup Truck	35,000
Cultural Arts & Recreation-Van	86,000
Cultural Arts & Recreation-Computer Equipment	6,000
Parks Maintenance-Ride-On Spreader	4,500
Parks Maintenance-Mobile Stage	8,000
Parks Maintenance-Playground Equipment for ABE	70,000
Parks Maintenance-(4) Pressure Washers	5,500
Parks Maintenance-(2) Graco Airless Sprayers	2,000
Parks Maintenance-Full Size Pickup Truck	35,000
<b>Total General Fund Capital Outlay</b>	<b>\$ 1,306,322</b>
<b>Better Jax (Half Cent Sales Tax ) Fund</b>	
ROW Parking Pads w/Turf Block	100,000
Johansen Park Public Art	20,000
Uniform Signage @ Beach Accesses	25,000
Jordan Park - Entrance Enhancement	15,000
Russell Park - Repurpose Racquetball Court	75,000
Russell Park - Refurbish Skate Park	25,000
Howell Park Turtle Bridge Replacement	30,000
Dutton Island Overlook Dock Repairs	20,000
Dutton Island Fishing Pier Structural Repair	80,000
Dutton Island Bridge Replacement	300,000
Donner Park Shad Structure	20,000
Misc. Bottle Station, Landscaping	13,000
Bleachers w/Canopy-Donner Pickle Ball	60,000
<b>Total Better Jax (Half Cent Sales Tax) Fund</b>	<b>\$ 783,000</b>
<b>Capital Projects Fund</b>	
Public Works Building	\$ 950,000
Critical Public Facilities	80,000
Sturdivant-Seminole to EC Path	80,000
16 St Beach Walkover	600,000
Ahern St. Sidewalk	350,000
Levy Rd. Sidewalk	265,000
Re-Deck Ahern St. Beach Walkover	100,000
Selva Marina Multiuse Path	250,000
Milling and Paving	400,000





Sidewalks Throughout City	125,000
George St. Parking Improvements & Splash Pad	277,238
Levy Rd. Multiuse Path	219,573
<b>Total Capital Projects Fund</b>	<b>\$ 3,696,811</b>



# Enterprise Funds Capital Outlay

Description	Amount
<b>Building Code Enforcement Fund</b>	
Computer Equipment	\$ 9,000.00
<b>Water Utility Fund</b>	
Well #5 @ WTP#2 Video Logging	\$ 35,000
Abandon, fill & Cap wells @ WTP4	100,000
WTP#2 Exterior Rehab of Elevated Tank	150,000
Wellfield Evaluation	150,000
WTP#3 Replace motor & pump in well #1	50,000
PU2110 WTP#1 Upgrades Carryover	992,175
Well#3 @ WTP2 & 3 - Acid Cleaning & Casing Repair	168,500
WTP#2 Modernization - Design & Engineering	150,013
WTP#2 Clean & Paint GST	90,000
INTAL Hypochlorite Tanks-WTP#3	150,000
500 Gallon Diesel Fuel Tanks WTP#1	20,000
Hydro pneumatic tank	100,000
PU2101 Carryover Mayport Rd. Crossing @ A1A	197,100
PU2101 Carryover Construct 110 LF of 12" PVC from Mariner's Village to 16" WM on Mayport Rd	200,000
Service Line & Valve Replacements (Various)	100,000
Construct 850 LF of 12" PVC WM Ocean Walk 10" WM to Sherry Dr Cutoff	735,862
Cavalla-Install New Long Side Service Connections	40,000
<b>Total Water Fund</b>	<b>\$ 3,428,650</b>
<b>Sewer Utility Fund</b>	
PU2104 Carryover-Selva Marina LS Forcemain Extension	\$ 170,000
LS Influent Line Replacement (3 LS)	216,923
Replacement of Clay Service Lines for Selva Marina, Oak Harbor and Park Terrace Services	121,328
Retrofit 14 High Priority LS Vulnerable to Flooding	392,940
Influent Screen Box and Element	50,000
Construct Hypochlorite Bldg.	300,000
Replace Influent Headworks Piping	150,000
Replace Digester Catwalk	185,030
Upsize Headworks line to influent basin	286,401
Vehicle Replacement	35,000
	<b>\$ 1,907,622</b>
<b>Stormwater Utility Fund</b>	
Easements	\$ 5,000
Dutton Isl. Rd. Drainage Improvements	70,000
Carryover Aquatic Gardens	2,390,807
Creek Restoration Pilot Project	50,000
Mary St Drainage Improvements	302,218
Royal Palm CIP Storm Pipe Lining	40,000
Drainage Ditch Maintenance Bid	200,000
<b>Total Stormwater Fund</b>	<b>\$ 3,058,025</b>



## **Public Works 10-Year Capital Improvement Plan**

A 10-year Capital Improvement Plan was updated during the preparation of the FY2023 Budget. It is organized not only by the Commission's set priorities, but also includes the Master Park Plan. The plan is attached as a file, as it is quite comprehensive.



## **Public Utilities 10-Year Capital Improvement Plan**

During the preparation of the Fiscal Year 2023, the Public Utilities Director and the City Engineer updated the 10-year Capital Improvements Plan for both Water and Sewer Utilities. The plan is attached as a file since it is comprehensive.



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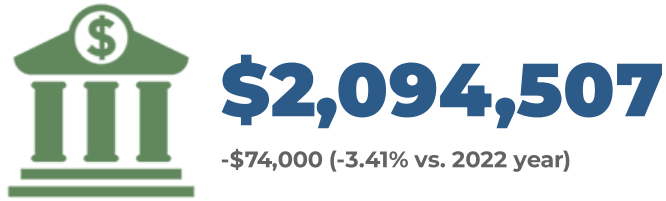
# DEBT

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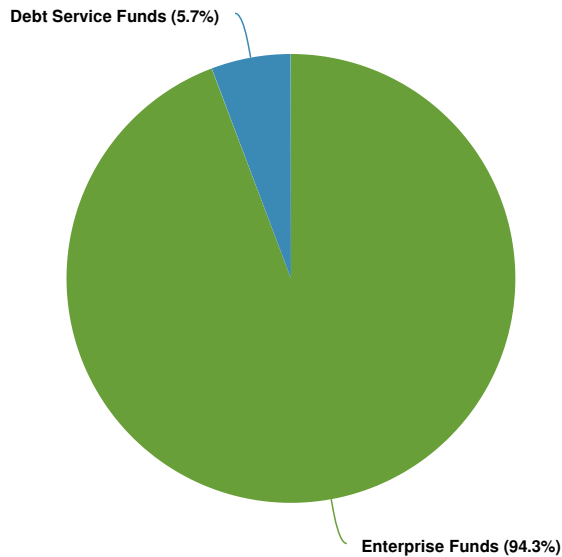


## Government-wide Debt Overview

The figure below reflects the debt service obligation for the Fiscal Year 2023. This encompasses three bond issues, and a capital lease. The bonds were issued for the purchase of Selva Preserve land, water and sewer utility and stormwater improvements, Buccaneer Wastewater Treatment Plant, Florida and Aquifer Improvements. The capital lease is for the VacCon Truck.



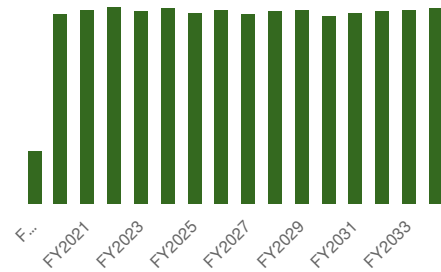
### Debt by Fund



	FY2022	FY2023	% Change
All Funds	Actual	Actual	
Debt Service Funds	\$123,133	\$120,293	-2.3%
Enterprise Funds	\$2,045,374	\$1,974,214	-3.5%
<b>Total All Funds:</b>	<b>\$2,168,507</b>	<b>\$2,094,507</b>	<b>-3.4%</b>

## Debt Service Funds

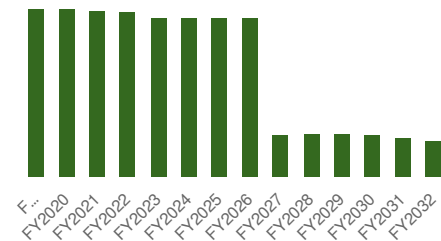
This fund is used to pay the debt service payments for the bonds issued in 2018 to purchase the Selva Preserve



	FY2022	FY2023	% Change
<b>Debt Service Funds</b>	<b>Actual</b>	<b>Actual</b>	
Debt Service Fund	\$123,133	\$120,293	-2.3%
<b>Total Debt Service Funds:</b>	<b>\$123,133</b>	<b>\$120,293</b>	<b>-2.3%</b>

## Enterprise Funds

The debt service in the Enterprise Funds is for water and sewer infrastructure improvements.



	FY2022	FY2023	% Change
<b>Enterprise Funds</b>	<b>Actual</b>	<b>Actual</b>	
Water Fund	\$553,070	\$553,192	0%
Sewer Fund	\$1,267,823	\$1,233,462	-2.7%
Storm Water Drainage Fund	\$224,481	\$187,560	-16.4%
<b>Total Enterprise Funds:</b>	<b>\$2,045,374</b>	<b>\$1,974,214</b>	<b>-3.5%</b>

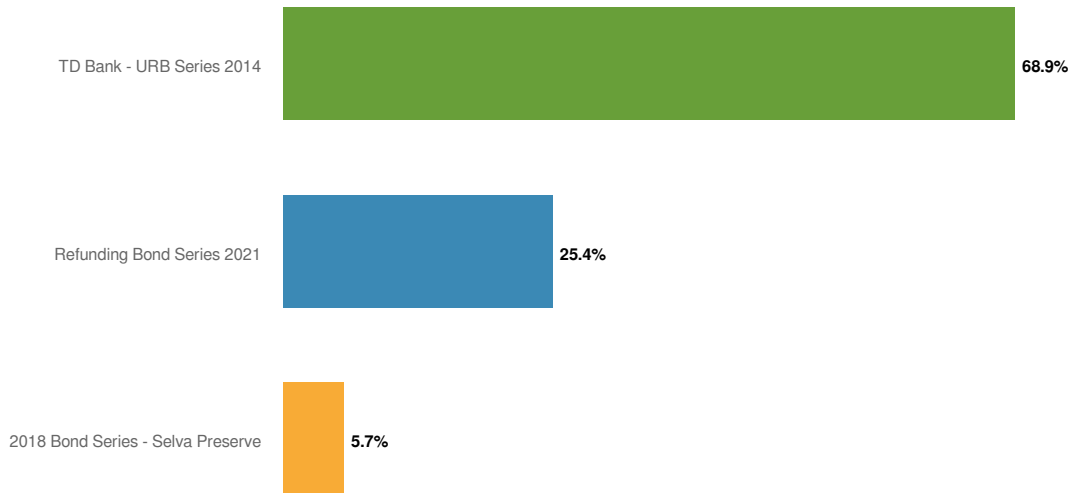
## Debt Snapshot



# \$2,094,507

-\$74,000 (-3.41% vs. 2022 year)

### Debt by Type

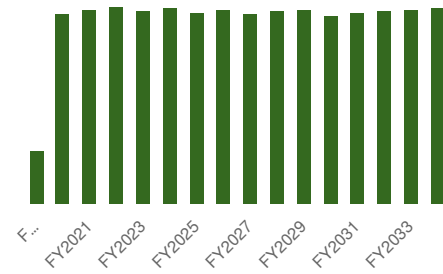


	FY2022	FY2023	% Change
Debt	Actual	Actual	
2018 Bond Series - Selva Preserve	\$123,133	\$120,293	-2.3%
TD Bank - URB Series 2014	\$1,443,412	\$1,442,772	0%
SRF Loan WW160700	\$0	\$0	0%
SRF DW160710	\$0	\$0	0%
Refunding Bond Series 2021	\$528,287	\$531,442	0.6%
Vac-Con Truck Lease	\$73,675	\$0	-100%
<b>Total Debt:</b>	<b>\$2,168,507</b>	<b>\$2,094,507</b>	<b>-3.4%</b>



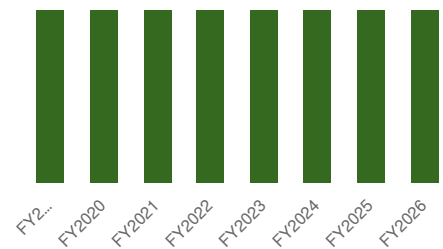


## 2018 Bond Series - Selva Preserve



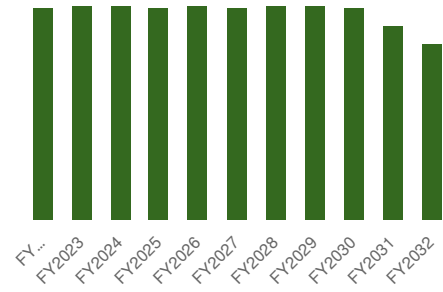
	FY2022	FY2023	% Change
<b>2018 Bond Series - Selva Preserve</b>	<b>Actual</b>	<b>Actual</b>	
Principal	\$80,000	\$80,000	0%
Interest	\$43,133	\$40,293	-6.6%
<b>Total 2018 Bond Series - Selva Preserve:</b>	<b>\$123,133</b>	<b>\$120,293</b>	<b>-2.3%</b>

## TD Bank - URB Series 2014



	FY2022	FY2023	% Change
<b>TD Bank - URB Series 2014</b>	<b>Actual</b>	<b>Actual</b>	
Principal	\$1,300,000	\$1,330,000	2.3%
Interest October	\$79,278	\$64,133	-19.1%
Interest April	\$64,133	\$48,639	-24.2%
<b>Total TD Bank - URB Series 2014:</b>	<b>\$1,443,412</b>	<b>\$1,442,772</b>	<b>0%</b>

## Refunding Bond Series 2021



	FY2022	FY2023	% Change
<b>Refunding Bond Series 2021</b>	<b>Actual</b>	<b>Actual</b>	
Principal	\$442,740	\$452,934	2.3%
Interest	\$85,547	\$78,509	-8.2%
<b>Total Refunding Bond Series 2021:</b>	<b>\$528,287</b>	<b>\$531,442</b>	<b>0.6%</b>

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# **LONG RANGE FINANCIAL PLAN**

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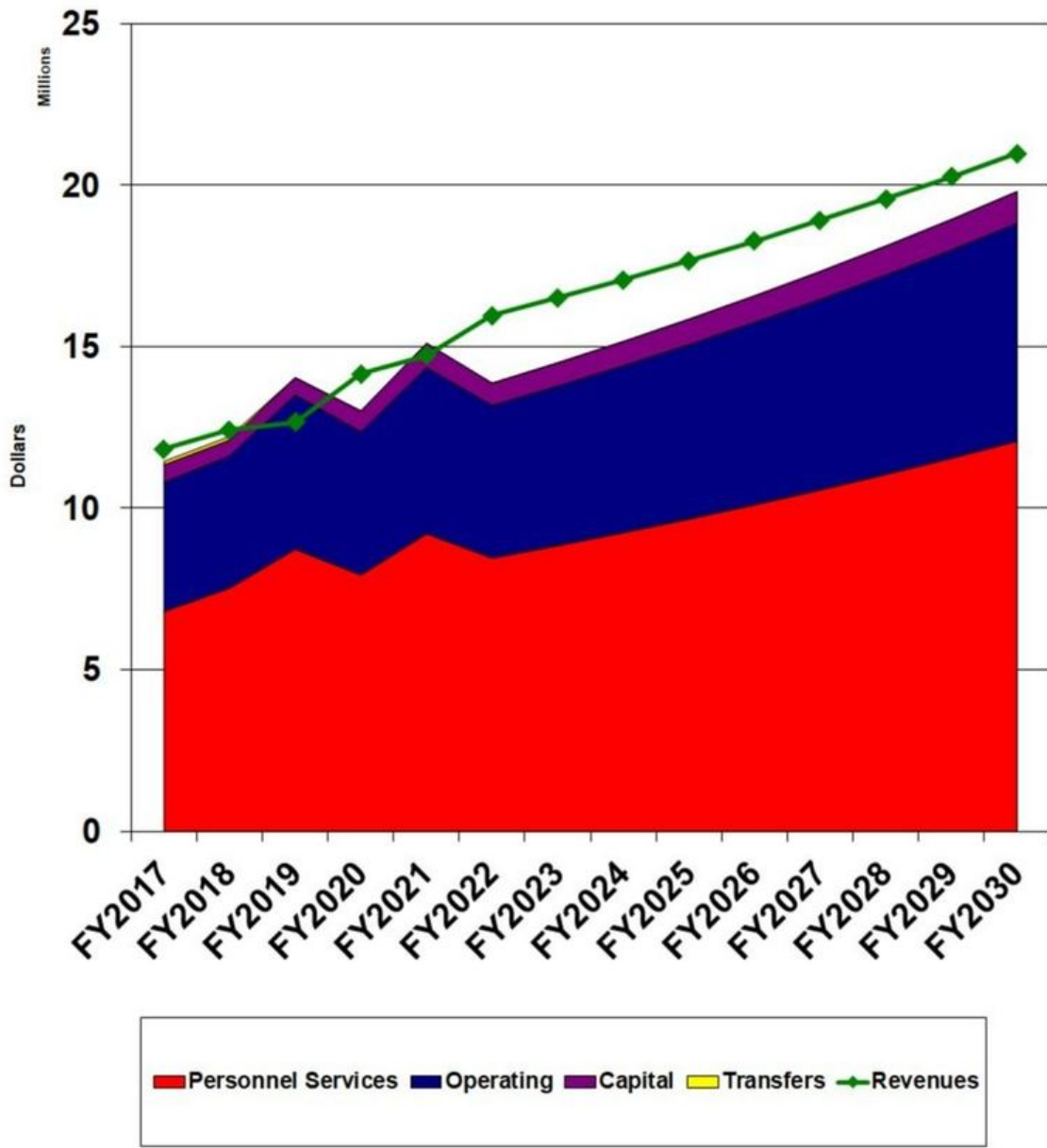


# Long Range Finance Plan Until FY2030

City of Atlantic Beach												
Long Term Financial Plan Projection Summary												
General Fund												
	Actual FY-19	Actual FY-20	Estimate FY-21	Budget FY-22	Proj FY-23	Proj FY-24	Proj FY-25	Proj FY-26	Proj FY-27	Proj FY-28	Proj FY-29	Proj FY-30
Cash Balance Forward	7,751,517	6,374,988	7,525,928	7,142,478	9,242,671	11,251,299	13,162,418	14,969,817	16,667,021	18,247,272	19,703,530	21,028,453
Revenues												
Taxes	6,163,947	7,050,224	7,281,477	7,956,693	8,354,528	8,772,254	9,210,867	9,671,410	10,154,981	10,662,730	11,195,866	11,755,659
Licenses and Permits	868,477	985,819	824,738	925,700	944,214	963,098	982,360	1,002,007	1,022,048	1,042,489	1,063,338	1,084,605
Intergovernmental Revenues	2,019,814	1,869,603	2,370,868	2,849,897	2,903,014	2,957,121	3,012,236	3,068,379	3,125,568	3,183,823	3,243,164	3,303,611
Charges for Services	2,374,573	2,549,574	2,494,018	2,617,109	2,671,225	2,726,459	2,782,836	2,840,379	2,899,111	2,959,058	3,020,244	3,082,696
Fines and Forfeitures	90,781	52,945	52,111	51,375	52,146	52,928	53,722	54,528	55,345	56,176	57,018	57,874
Miscellaneous Revenues	17,895	314,956	102,448	234,525	229,835	225,238	220,733	216,318	211,992	207,752	203,597	199,525
Interfund Transfers	1,135,245	1,341,608	1,600,392	1,340,238	1,360,342	1,380,747	1,401,458	1,422,480	1,443,817	1,465,474	1,487,456	1,509,768
Total Revenues	12,670,732	14,164,729	14,726,052	15,975,537	16,515,302	17,077,845	17,664,212	18,275,501	18,912,862	19,577,501	20,270,685	20,993,738
Other Financing Sources												
Total Resources	20,422,249	20,539,717	22,251,980	23,118,015	25,757,973	28,329,144	30,826,630	33,245,318	35,579,883	37,824,774	39,974,214	42,022,192
Expenditures by Department												
City Administration	2,902,984	2,997,473	3,244,349	3,305,886	3,456,304	3,613,566	3,777,983	3,949,881	4,129,601	4,317,498	4,513,944	4,719,328
Planning and Zoning	444,701	305,806	339,700	355,156	371,316	388,211	405,874	424,342	443,649	463,835	484,940	507,005
General Government	723,354	609,366	701,779	733,710	767,094	801,997	838,487	876,639	916,526	958,227	1,001,827	1,047,410
Public Safety	6,743,471	6,673,461	7,318,357	7,651,342	7,999,478	8,363,455	8,743,992	9,141,843	9,557,797	9,992,677	10,447,344	10,922,698
Public Works	2,755,364	1,203,706	2,959,381	1,258,474	1,315,735	1,375,601	1,438,191	1,503,628	1,572,043	1,643,571	1,718,354	1,796,539
Recreation	477,386	1,223,977	545,936	570,776	596,746	623,898	652,286	681,965	712,994	745,435	779,353	814,813
Total Expenditures	14,047,261	13,013,788	15,109,502	13,875,345	14,506,673	15,166,727	15,856,813	16,578,298	17,332,610	18,121,244	18,945,761	19,807,793
Revenues Less Expenditures	(1,376,529)	1,150,941	(383,450)	2,100,192	2,008,629	1,911,118	1,807,399	1,697,203	1,580,252	1,456,257	1,324,924	1,185,945
Other Financing Uses												
Total Cash Reserves	6,374,988	7,525,928	7,142,478	9,242,671	11,251,299	13,162,418	14,969,817	16,667,021	18,247,272	19,703,530	21,028,453	22,214,399
Restricted Cash	3,376,160	3,090,775	3,588,507	3,295,394	3,445,335	3,602,098	3,765,993	3,937,346	4,116,495	4,303,795	4,499,618	4,704,351
Unrestricted Cash	2,998,828	4,435,154	3,553,972	5,947,276	7,805,965	9,560,320	11,203,824	12,729,675	14,130,777	15,399,734	16,528,835	17,510,048
Total Exp. & Cash Reserves	20,422,249	20,539,717	22,251,980	23,118,015	25,757,973	28,329,144	30,826,630	33,245,318	35,579,883	37,824,774	39,974,214	42,022,192



# General Fund

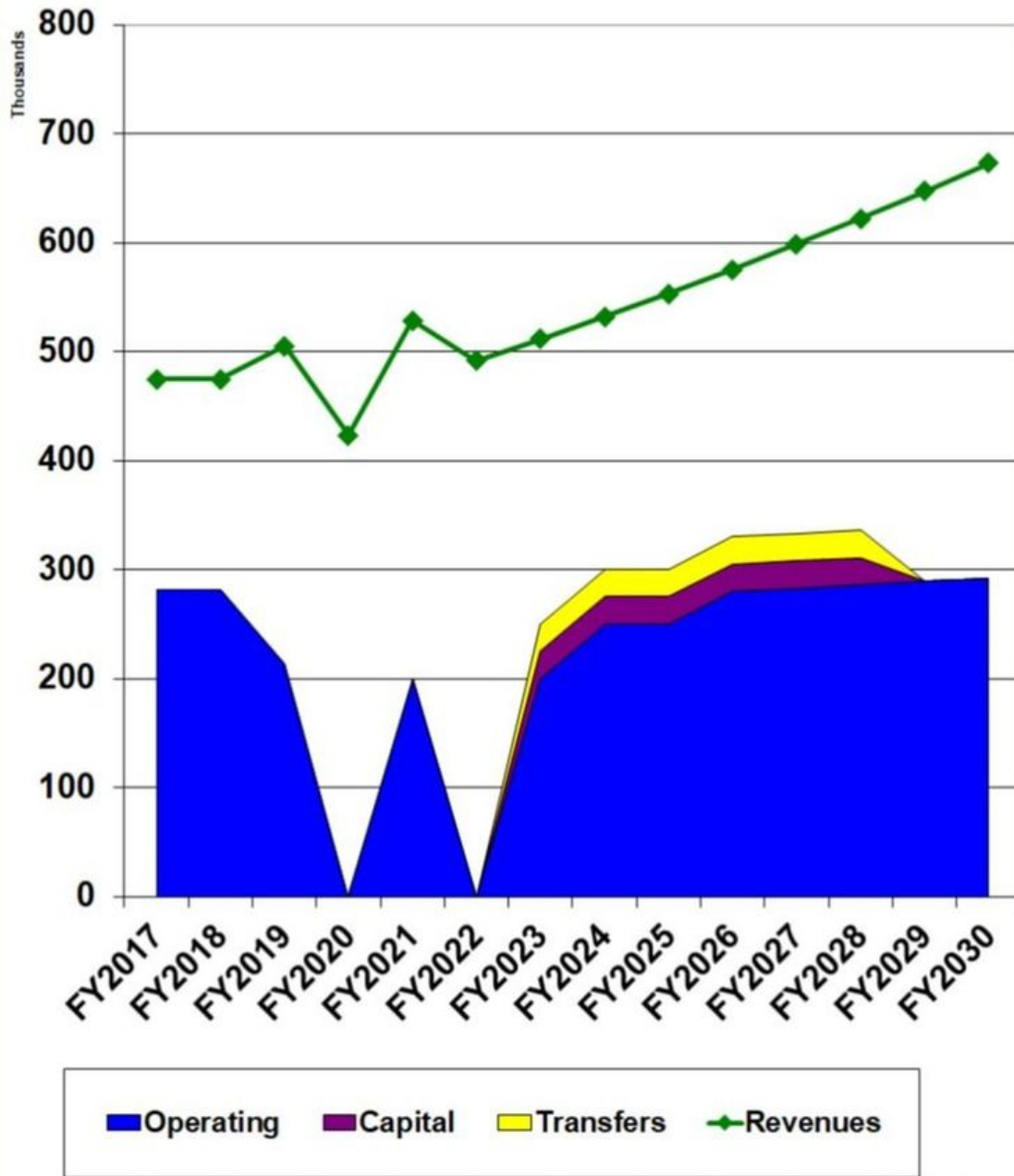


CITY OF ATLANTIC BEACH												
Long Term Financial Plan Financial Projection Summary												
Gas Tax Fund												
	Actual	Estimate	Budget	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj
	FY-20	FY-21	FY-22	FY-23	FY-24	FY-25	FY-26	FY-27	FY-28	FY-29	FY-30	
Cash Balance Forward	176,770	(104,699)	(314,158)	10,842	128,844	215,619	321,968	418,724	533,788	668,031	847,362	
Revenues												
Local Option Gas Taxes	446,752	512,522	475,881	494,916	514,713	535,301	556,713	578,982	602,141	626,227	651,276	
Interest Earnings	(23,598)	15,862	15,862	16,496	17,156	17,843	18,556	19,299	20,070	20,873	21,708	
Other Revenues												
Total Revenue	423,154	528,384	491,743	511,413	531,869	553,144	575,270	598,281	622,212	647,100	672,984	
Expenses												
Operating	0	200,000	0	200,000	250,000	250,000	280,000	282,968	285,967	288,999	292,062	
Capital	0	0	0	25,000	25,000	25,000	25,000	25,000	25,000	0	0	
Transfers	704,623	537,843	166,743	168,410	170,095	171,795	173,513	175,249	177,001	178,771	180,559	
Total Expenses	704,623	737,843	166,743	393,410	445,095	446,795	478,513	483,217	487,969	467,770	472,621	
Net Change in Cash Balance	(281,469)	(209,459)	325,000	118,002	86,775	106,349	96,756	115,064	134,243	179,330	200,363	
Net Change in Working Capital												
Ending Cash Balance	(104,699)	(314,158)	10,842	128,844	215,619	321,968	418,724	533,788	668,031	847,362	1,047,725	
Restricted	(104,699)	(314,158)	10,842	128,844	215,619	321,968	418,724	533,788	668,031	847,362	1,047,725	
Designated												
Unrestricted	-	-	-	-	-	-	-	-	-	-	-	

# City of Atlantic Beach

## Total Revenues and Expenditures

### Gas Tax Fund

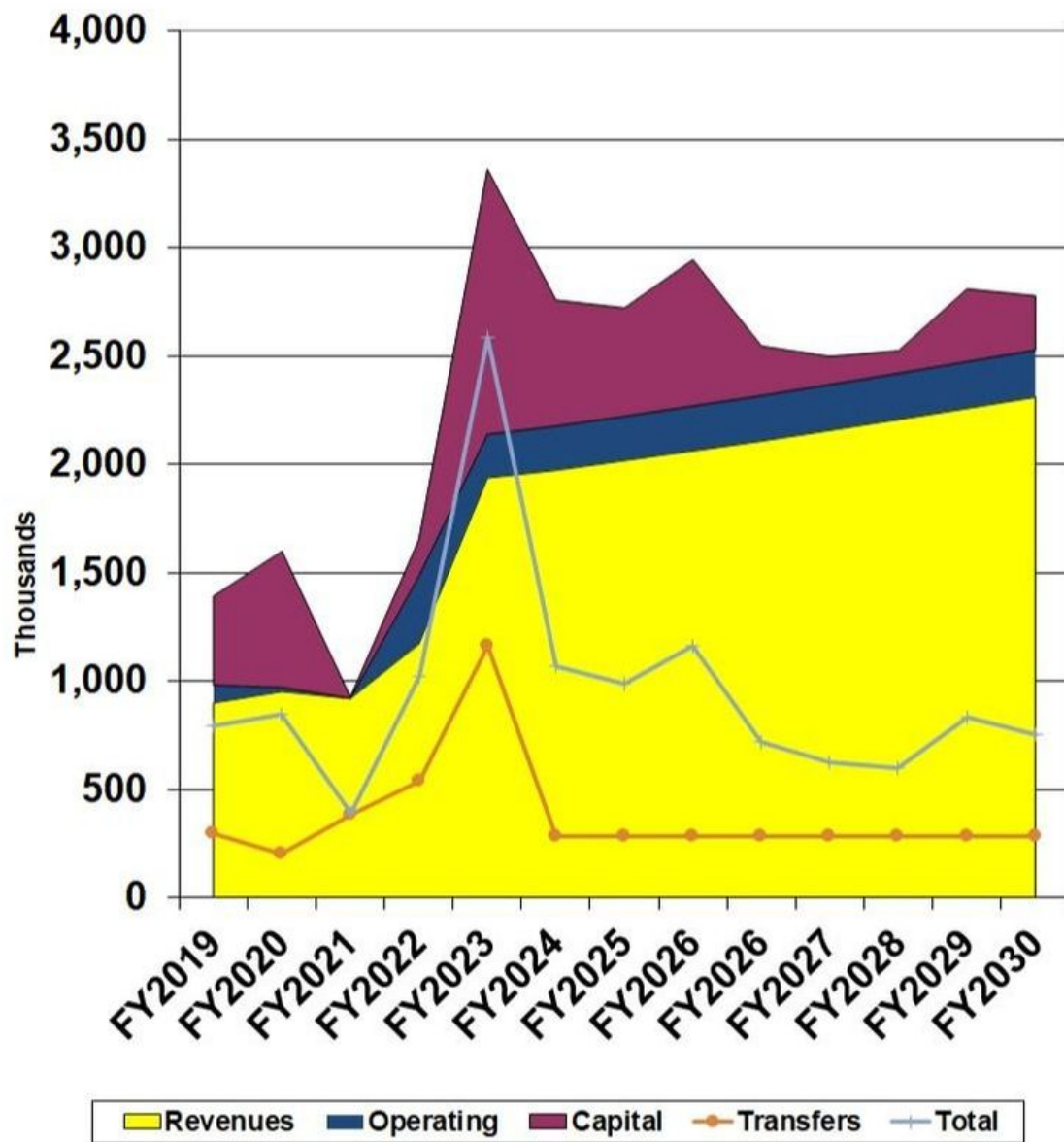


CITY OF ATLANTIC BEACH												
Long Term Financial Plan Financial Projection Summary												
1/2 Cent Discretionary Sales Tax Fund												
	Actual	Estimate	Budget	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj
	FY.20	FY.21	FY.22	FY.23	FY.24	FY.25	FY.26	FY.27	FY.28	FY.29	FY.30	
ish Balance Forward	1,047,279	1,576,571	1,729,722	1,082,556	1,988,507	3,018,461	3,916,705	5,303,363	6,836,678	8,443,696	9,869,620	
venues												
Tax Proceeds	914,697	1,168,757	1,931,018	1,969,638	2,009,031	2,049,212	2,090,196	2,132,000	2,174,640	2,218,133	2,262,495	
Interest	6,062	4,514	8,649	5,413	9,943	15,092	19,584	26,517	34,183	42,218	49,348	
Grant Proceeds / Other Misc.												
Total Revenue	920,759	1,173,271	1,939,667	1,975,051	2,018,974	2,064,304	2,109,780	2,158,517	2,208,823	2,260,351	2,311,843	
spenses												
Operating Expenses	-	311,000	200,000	202,000	204,020	206,060	208,121	210,202	212,304	214,427	216,571	
Capital - Other	6,467	21,000	543,833	225,000	125,000	45,000	230,000	130,000	104,500	335,000	250,000	
Capital Parks	-	148,120	680,000	357,100	375,000	630,000	-	-	-	-	-	
Transfer to Capital Project	100,000	255,000	878,000									
Transfer to Stormwater Util	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,001	285,000	285,000	
Transfer to Debt Service												
Total Expenses	391,467	1,020,120	2,586,833	1,069,100	989,020	1,166,060	723,121	625,202	601,805	834,427	751,571	
Change in Cash Balan	529,292	153,151	(647,166)	905,951	1,029,954	898,244	1,386,659	1,533,315	1,607,018	1,425,924	1,560,272	
Change in Working Capital												
ding Cash Balance	1,576,571	1,729,722	1,082,556	1,988,507	3,018,461	3,916,705	5,303,363	6,836,678	8,443,696	9,869,620	11,429,892	
Restricted	-	-	-	-	-	-	-	-	-	-	-	
Designated												
Unrestricted	1,576,571	1,729,722	1,082,556	1,988,507	3,018,461	3,916,705	5,303,363	6,836,678	8,443,696	9,869,620	11,429,892	





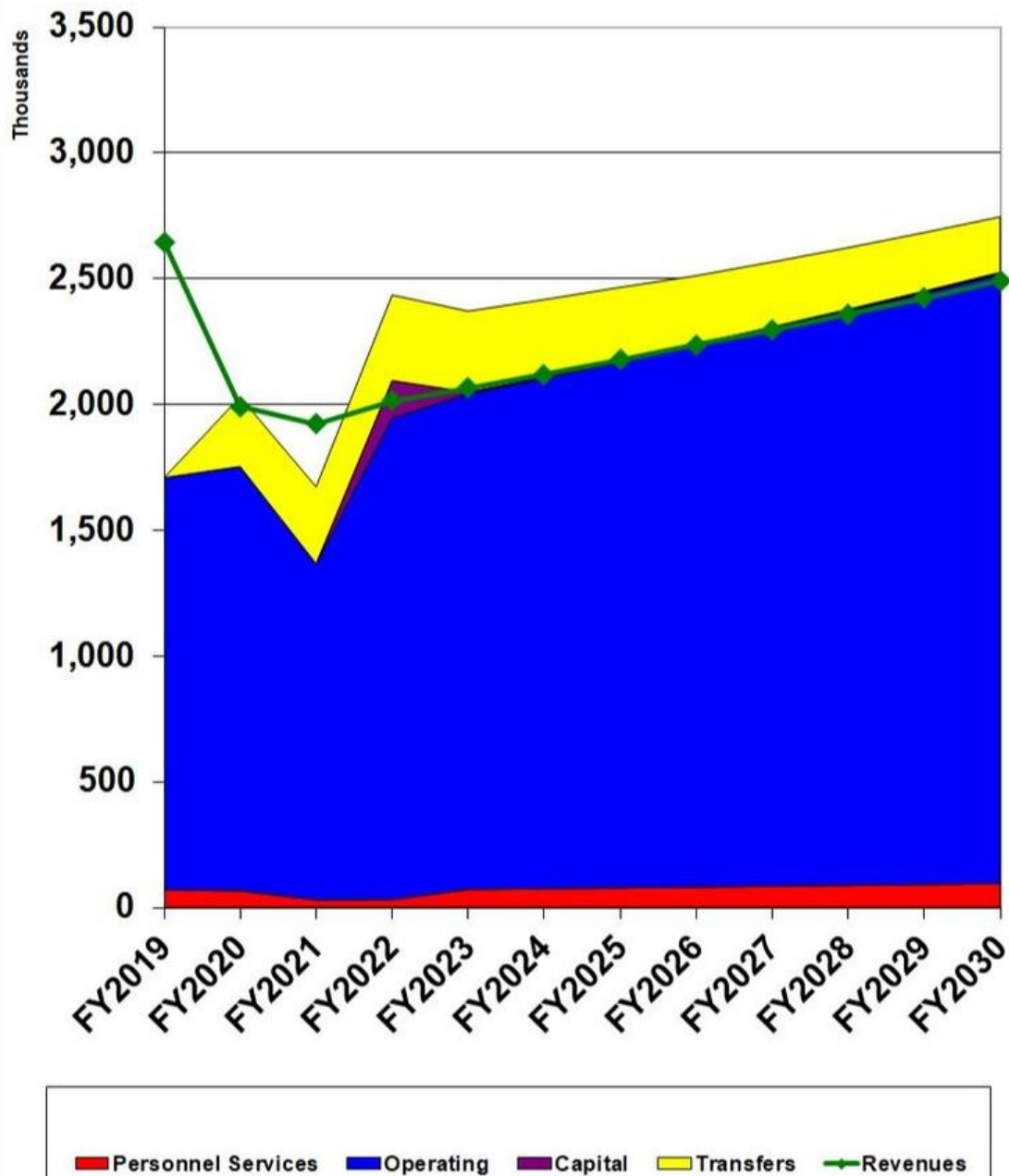
## Half Cent Sales Tax



CITY OF ATLANTIC BEACH												
Long Term Financial Plan Financial Projection Summary												
Sanitation Utility												
	Actual	Actual	Estimate	Budget	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj
	FY-19	FY-20	FY-21	FY-22	FY-23	FY-24	FY-25	FY-26	FY-27	FY-28	FY-29	FY-30
Cash Balance Forward	538,546	1,474,531	1,436,299	1,687,384	1,267,491	962,104	665,466	376,845	100,526	(169,333)	(433,396)	(692,312)
Revenues												
Charges For Services	1,800,000	1,915,650	1,879,198	1,935,574	1,993,641	2,053,450	2,115,054	2,178,506	2,243,861	2,311,177	2,380,512	2,451,927
Commercial Franchise Fees	87,464	67,169	44,504	44,504	44,504	44,504	44,504	44,504	44,504	44,504	44,504	44,504
Construction Debris / Misc	-	-	-	-	-	-	-	-	-	-	-	-
Recycle Rebate	-	-	-	1,000	2,000	3,000	4,000	5,000	6,000	7,000	8,000	9,000
Interest Earnings	25,299	8,923	-	33,748	25,350	19,242	13,309	7,537	2,011	(3,387)	(8,668)	(13,846)
Disastare Relief Grants	731,746	-	-	-	-	-	-	-	-	-	-	-
Transfer from General Fund	-	-	-	-	-	-	-	-	-	-	-	-
Total Revenue	2,644,509	1,991,742	1,923,702	2,014,826	2,065,495	2,120,196	2,176,867	2,235,546	2,296,375	2,359,294	2,424,348	2,491,585
Expenses												
Personnel Services	72,032	67,405	31,494	32,415	72,975	75,955	79,058	82,288	85,651	89,153	92,799	96,596
Operating	1,636,491	1,685,782	1,335,494	1,912,720	1,970,102	2,029,205	2,090,081	2,152,783	2,217,367	2,283,888	2,352,404	2,422,976
Capital	-	-	-	150,000	5,200	5,200	5,200	5,201	5,202	5,203	5,203	5,203
Debt	-	-	-	-	-	-	-	-	-	-	-	-
Transfers	-	276,787	305,629	339,584	322,605	306,475	291,151	271,593	258,014	245,113	232,857	221,214
Total Expenses	1,708,523	2,029,974	1,672,617	2,434,719	2,370,882	2,416,834	2,465,489	2,511,865	2,566,234	2,623,357	2,683,264	2,745,990
Net Change in Cash Balance	935,985	(38,232)	251,085	(419,893)	(305,387)	(296,638)	(288,622)	(276,319)	(269,858)	(264,063)	(258,916)	(254,405)
Net Change in Working Capital												
Ending Cash Balance	1,474,531	1,436,299	1,687,384	1,267,491	962,104	665,466	376,845	100,526	(169,333)	(433,396)	(692,312)	(946,717)
Restricted	427,131	438,297	341,747	486,284	510,769	526,290	542,285	558,768	575,754	593,260	611,301	-
Unrestricted	1,047,400	998,002	1,345,637	781,207	451,335	139,177	(165,440)	(458,242)	(745,087)	(1,026,656)	(1,303,613)	(946,717)

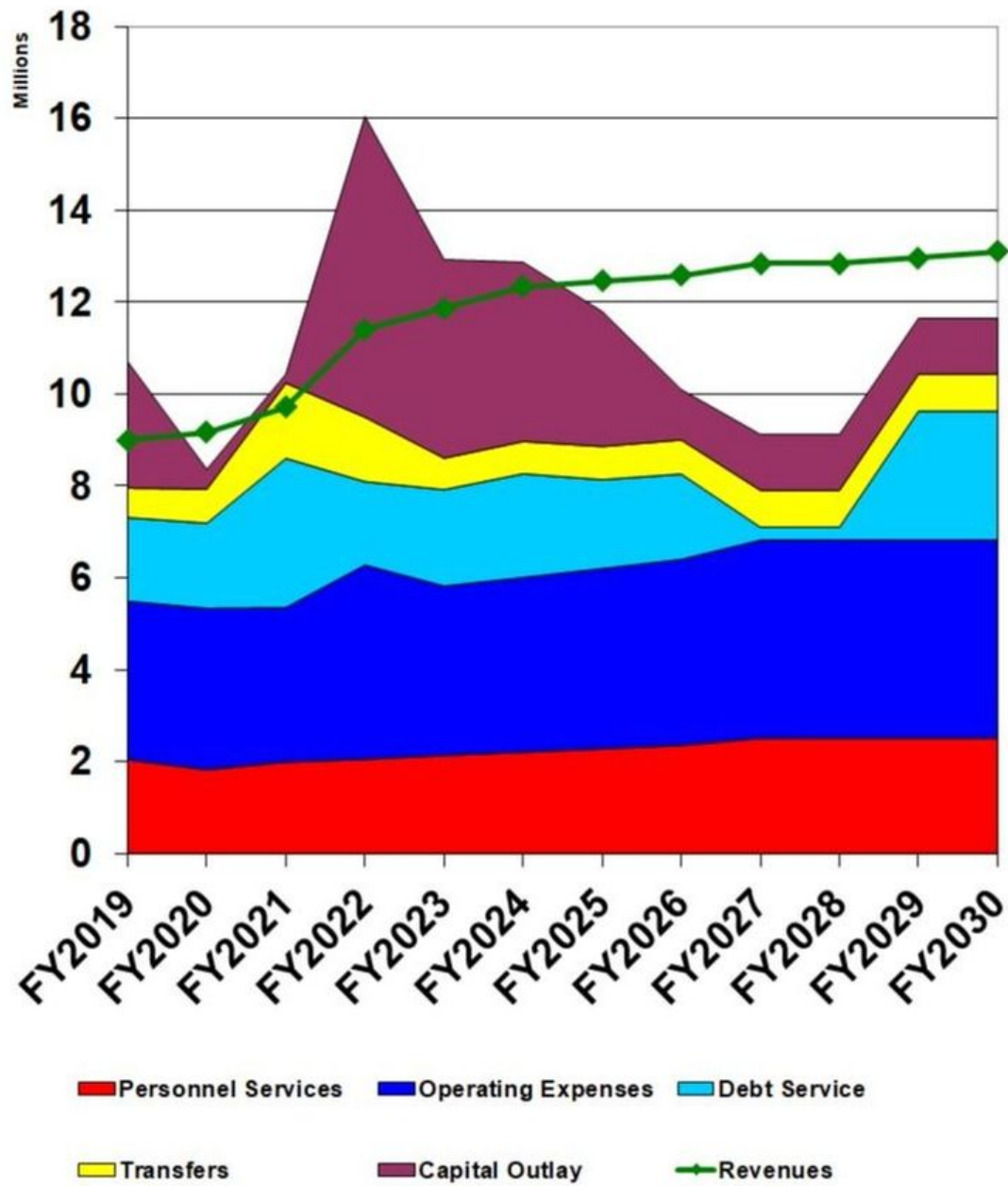


## Sanitation Fund



CITY OF ATLANTIC BEACH													
Long Term Financial Plan Financial Projection Summary													
Water and Sewer Utility Combined Summary													
	Actual	Actual	Estimate	Budget	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj	Proj
	FY-19	FY-20	FY-21	FY-22	FY-23	FY-24	FY-25	FY-26	FY-27	FY-28	FY-29	FY-30	
Cash Balance Forward	5,910,946	6,020,410	6,825,938	6,101,863	1,466,710	404,398	(127,217)	537,809	3,026,804	6,310,334	10,029,437	11,349,261	
Revenues													
Charges For Services	9,196,067	9,300,483	9,709,369	11,357,875	11,812,190	12,284,678	12,407,524	12,531,600	12,656,916	12,783,485	12,911,320	13,040,433	
Assessments / Impact Fees	-	-	-	-	-	-	-	-	-	-	-	-	
Other Revenues	316,621	(132,699)	1,750	50,000	51,000	52,020	53,060	54,122	55,204	56,308	57,434	58,583	
Total Revenue	9,512,688	9,167,784	9,711,119	11,407,875	11,863,190	12,336,698	12,460,585	12,585,721	12,712,120	12,839,793	12,968,754	13,099,016	
Expenses													
Personnel Services	2,164,458	1,827,004	1,994,714	2,056,434	2,140,203	2,210,075	2,282,327	2,357,043	2,489,359	2,514,230	2,514,229	2,514,228	
Operating	3,392,099	3,509,908	3,359,299	4,221,444	3,681,084	3,798,254	3,919,240	4,044,172	4,244,201	4,306,410	4,306,409	4,306,408	
Capital	1,169,100	431,653	195,775	6,544,967	4,319,740	3,900,000	2,935,000	1,095,000	1,615,000	1,215,000	1,214,999	1,214,998	
Debt	1,819,919	1,853,625	3,247,163	1,815,186	2,099,000	2,256,000	1,936,000	1,858,000	280,916	280,916	2,809,160	2,809,160	
Transfers	857,648	740,066	1,638,243	1,404,997	685,475	703,984	722,991	742,511	799,114	804,134	804,133	804,132	
Total Expenses	9,403,224	8,362,256	10,435,194	16,043,028	12,925,502	12,868,313	11,795,558	10,096,726	9,428,590	9,120,690	11,648,930	11,648,926	
Net Change in Cash Balance	109,464	805,528	(724,075)	(4,635,153)	(1,062,312)	(531,616)	665,027	2,488,995	3,283,530	3,719,103	1,319,824	1,450,090	
Net Change Working Capital	-	-	-	-	-	-	-	-	-	-	-	-	
Ending Cash Balance	6,020,410	6,825,938	6,101,863	1,466,710	404,398	(127,217)	537,809	3,026,804	6,310,334	10,029,437	11,349,261	12,799,352	
Restricted	3,305,946	3,279,885	3,327,639	3,373,962	3,421,548	3,475,606	3,528,334	3,582,427	3,342,195	3,366,682	3,399,339	3,433,332	
Designated	-	-	-	-	-	-	-	-	-	-	-	-	
Unrestricted	2,714,464	3,546,053	2,774,224	(1,907,252)	(3,017,150)	(3,602,823)	(2,990,524)	(555,623)	2,968,139	6,663,755	7,949,922	9,366,019	

## Public Utilities

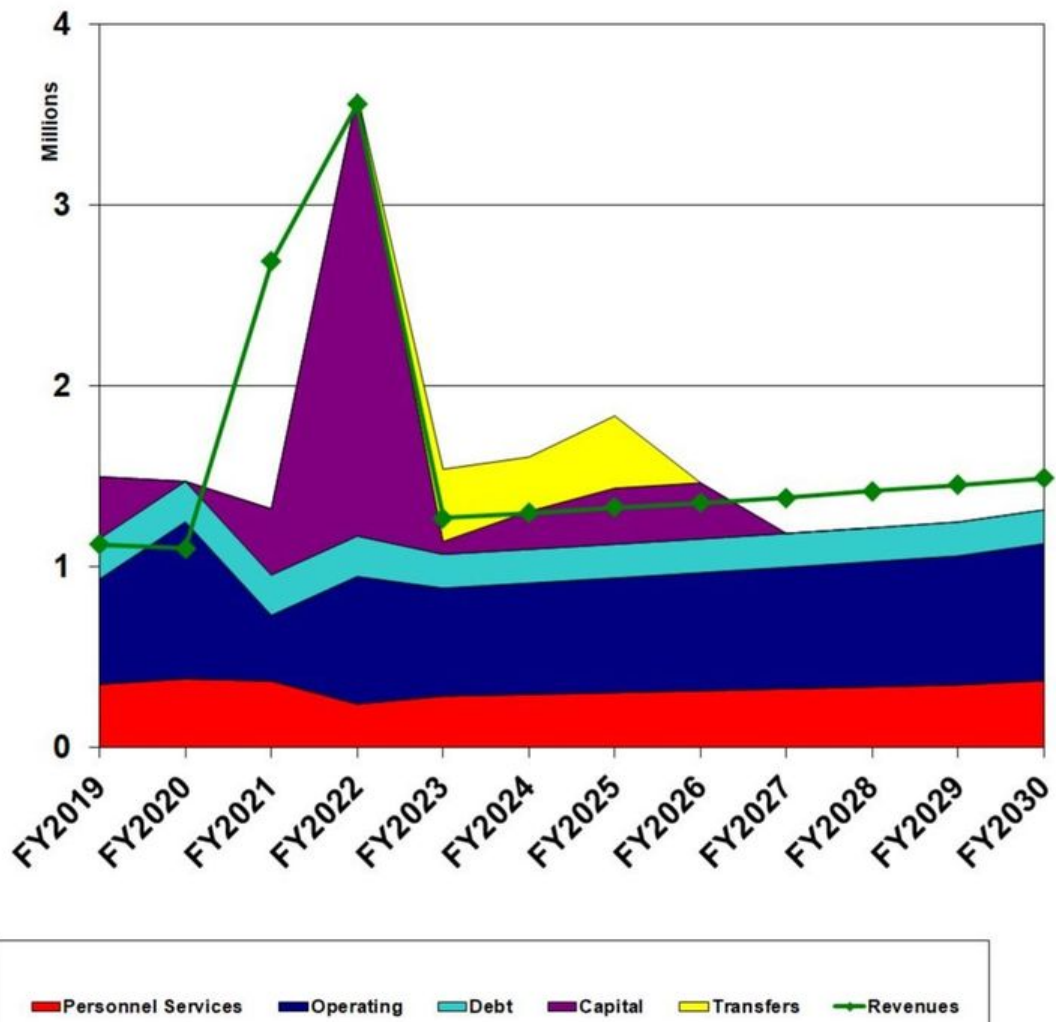


CITY OF ATLANTIC BEACH												
Long Term Financial Plan Financial Projection Summary												
Storm Water Utility												
	Actual FY-19	Actual FY-20	Estimate FY-21	Budget FY-22	Proj FY-23	Proj FY-24	Proj FY-25	Proj FY-26	Proj FY-27	Proj FY-28	Proj FY-29	Proj FY-30
Cash Balance Forward	3,558,819	2,785,196	2,114,310	3,081,333	3,022,465	3,151,203	3,142,928	3,034,949	2,924,675	3,122,297	3,323,918	3,529,560
Revenues												
Charges for Services												
Storm Water Fees	894,373	894,776	897,950	894,998	921,848	949,503	977,988	1,007,328	1,037,548	1,068,674	1,100,735	1,133,757
Total Charges for Services	894,373	894,776	897,950	894,998	921,848	949,503	977,988	1,007,328	1,037,548	1,068,674	1,100,735	1,133,757
Grant Proceeds	-		1,500,000	2,377,000								
Interest Earnings	29,066	(31,263)	3,977	1,471	60,449	63,024	62,859	60,699	58,494	62,446	66,478	70,591
Transfer In - Gas Tax												
Transfer In - 1/2 Cent Tax	200,000	237,500	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000	285,000
Transfer In - General Fund												
Other Revenues												
Total Revenue	1,123,439	1,101,013	2,686,927	3,558,469	1,267,297	1,297,527	1,325,847	1,353,027	1,381,041	1,416,120	1,452,213	1,489,348
Expenses												
Personnel Services	349,178	379,090	366,658	239,735	283,556	293,049	302,877	313,050	323,584	334,490	345,784	369,592
Operating	581,668	868,449	363,610	705,179	597,444	615,367	633,828	652,843	672,428	692,601	713,379	756,824
Capital	341,389	-	365,819	2,447,938	70,000	210,000	310,000	310,000	-	-	-	-
Debt	224,828	224,360	223,817	224,485	187,560	187,386	187,121	187,408	187,408	187,408	187,408	187,408
Transfers	400,000	300,000	400,000									
Total Expenses	1,897,062	1,771,899	1,719,904	3,617,337	1,138,560	1,305,802	1,433,826	1,463,301	1,183,420	1,214,499	1,246,571	1,313,824
Net Change in Cash Balance	(773,623)	(670,886)	967,023	(58,868)	128,737	(8,275)	(107,979)	(110,274)	197,622	201,621	205,642	175,524
Net Change in Working Capital												
Ending Cash Balance	2,785,196	2,114,310	3,081,333	3,022,465	3,151,203	3,142,928	3,034,949	2,924,675	3,122,297	3,323,918	3,529,560	3,705,084
Restricted	457,539	536,245	406,384	460,714	407,810	414,490	421,297	428,881	436,411	444,181	452,199	469,012
Designated												
Unrestricted	2,327,657	1,578,066	2,674,949	2,561,752	2,743,393	2,728,438	2,613,652	2,495,794	2,685,886	2,879,737	3,077,361	3,236,072



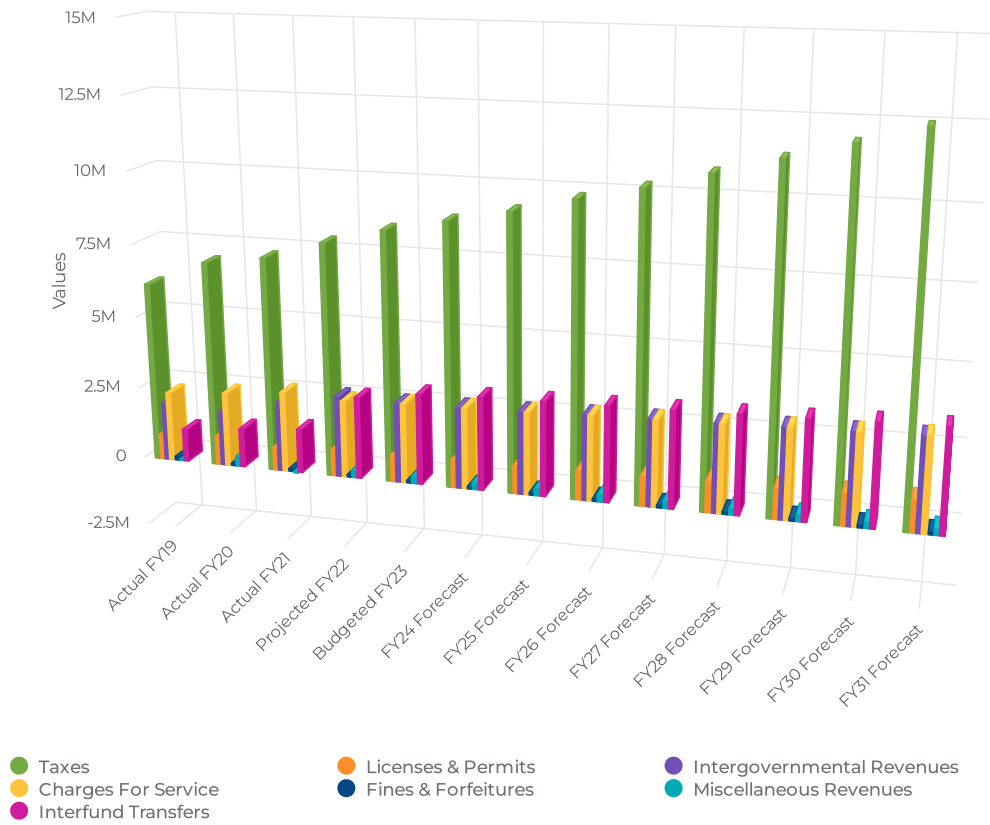


# Storm Water Utility



# General Fund Forecast

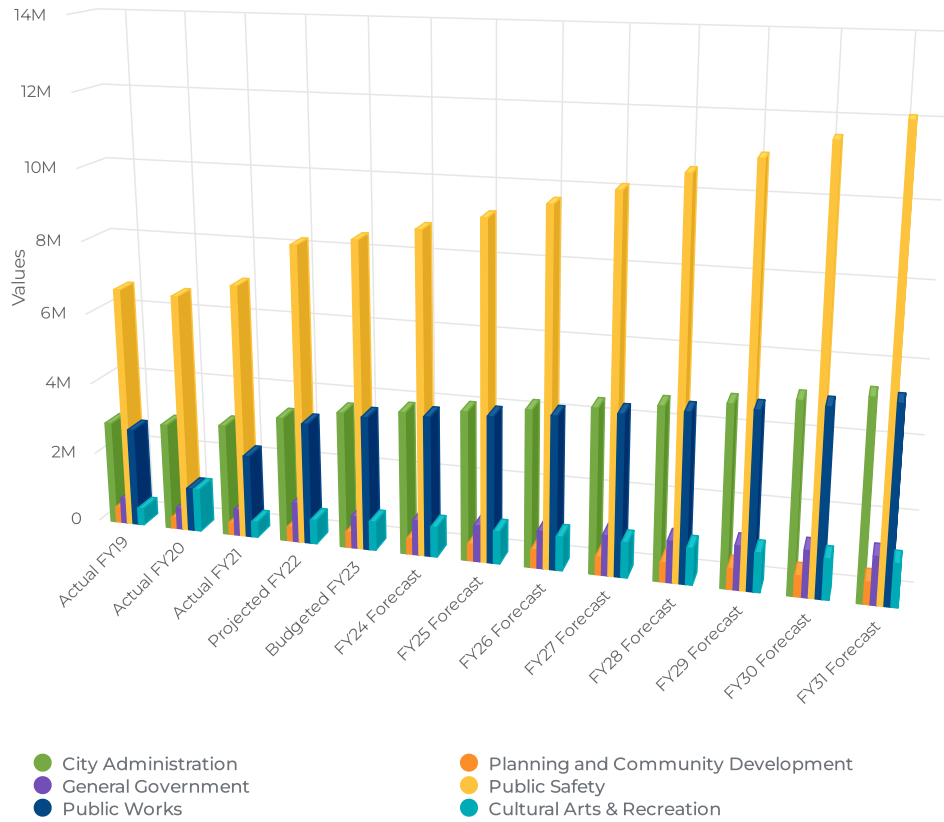
General Fund Revenue Forecast





# General Fund Forecast

General Fund Expenditure Forecast



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# APPENDIX

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## Glossary

**Abatement:** A reduction or elimination of a real or personal property tax, motor vehicle excise, a fee, charge, or special assessment imposed by a governmental unit. Granted only on application of the person seeking the abatement and only by the committing governmental unit.

**Accounting System:** The total structure of records and procedures that identify record, classify, and report information on the financial position and operations of a governmental unit or any of its funds, account groups, and organizational components.

**Accrued Interest:** The amount of interest that has accumulated on the debt since the date of the last interest payment, and on the sale of a bond, the amount accrued up to but not including the date of delivery (settlement date). (See Interest)

**Amortization:** The gradual repayment of an obligation over time and in accordance with a predetermined payment schedule.

**Appropriation:** A legal authorization from the community's legislative body to expend money and incur obligations for specific public purposes. An appropriation is usually limited in amount and as to the time period within which it may be expended.

**Arbitrage:** As applied to municipal debt, the investment of tax-exempt bonds or note proceeds in higher yielding, taxable securities. Section 103 of the Internal Revenue Service (IRS) Code restricts this practice and requires (beyond certain limits) that earnings be rebated (paid) to the IRS.

**Assessed Valuation:** A value assigned to real estate or other property by a government as the basis for levying taxes.

**Audit:** An examination of a community's financial systems, procedures, and data by a certified public accountant (independent auditor), and a report on the fairness of financial statements and on local compliance with statutes and regulations. The audit serves as a valuable management tool in evaluating the fiscal performance of a community.

**Audit Report:** Prepared by an independent auditor, an audit report includes: (a) a statement of the scope of the audit; (b) explanatory comments as to application of auditing procedures; (c) findings and opinions. It is almost always accompanied by a management letter which contains supplementary comments and recommendations.

**Available Funds:** Balances in the various fund types that represent non-recurring revenue sources. As a matter of sound practice, they are frequently appropriated to meet unforeseen expenses, for capital expenditures or other one-time costs.

**Balance Sheet:** A statement that discloses the assets, liabilities, reserves and equities of a fund or governmental unit at a specified date.

**Betterments (Special Assessments):** Whenever a specific area of a community receives benefit from a public improvement (e.g., water, sewer, sidewalk, etc.), special property taxes may be assessed to reimburse the governmental entity for all or part of the costs it incurred. Each parcel receiving benefit from the improvement is assessed for its proportionate share of the cost of such improvements. The proportionate share may be paid in full or the property owner may request that the assessors apportion the betterment over 20 years. Over the life of the betterment, one year's apportionment along with one year's committed interest computed from October 1 to October 1 is added to the tax bill until the betterment has been paid.

**Bond:** A means to raise money through the issuance of debt. A bond issuer/borrower promises in writing to repay a specified sum of money, alternately referred to as face value, par value or bond principal, to the buyer of the bond on a specified future date (maturity date), together with periodic interest at a specified rate. The term of a bond is always greater than one year. (See Note)

**Bond and Interest Record:** (Bond Register) – The permanent and complete record maintained by a treasurer for each bond issue. It shows the amount of interest and principal coming due each date and all other pertinent information concerning the bond issue.

**Bonds Authorized and Unissued:** Balance of a bond authorization not yet sold. Upon completion or abandonment of a project, any remaining balance of authorized and unissued bonds may not be used for other purposes, but must be rescinded by the community's legislative body to be removed from community's books.

**Bond Issue:** Generally, the sale of a certain number of bonds at one time by a governmental unit.



**Bond Rating (Municipal):** A credit rating assigned to a municipality to help investors assess the future ability, legal obligation, and willingness of the municipality (bond issuer) to make timely debt service payments. Stated otherwise, a rating helps prospective investors determine the level of risk associated with a given fixed-income investment. Rating agencies, such as Moody's and Standard and Poors, use rating systems, which designate a letter or a combination of letters and numerals where AAA is the highest rating and CI is a very low rating.

**Budget:** A plan for allocating resources to support particular services, purposes and functions over a specified period of time. (See Performance Budget, Program Budget)

**Capital Assets:** All real and tangible property used in the operation of government, which is not easily converted into cash, and has an initial useful life extending beyond a single financial reporting period. Capital assets include land and land improvements; infrastructure such as roads, bridges, water and sewer lines; easements; buildings and building improvements; vehicles, machinery and equipment. Communities typically define capital assets in terms of a minimum useful life and a minimum initial cost. (See Fixed Assets)

**Capital Budget:** An appropriation or spending plan that uses borrowing or direct outlay for capital or fixed asset improvements. Among other information, a capital budget should identify the method of financing each recommended expenditure, i.e., tax levy or rates, and identify those items that were not recommended. (See Capital Assets, Fixed Assets)

**Cash:** Currency, coin, checks, postal and express money orders and bankers' drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits.

**Cash Management:** The process of monitoring the ebb and flow of money in an out of municipal accounts to ensure cash availability to pay bills and to facilitate decisions on the need for short-term borrowing and investment of idle cash.

**Certificate of Deposit (CD):** A bank deposit evidenced by a negotiable or non-negotiable instrument, which provides on its face that the amount of such deposit plus a specified interest payable to a bearer or to any specified person on a certain specified date, at the expiration of a certain specified time, or upon notice in writing.

**Classification of Real Property:** Assessors are required to classify all real property according to use into one of four classes: residential, open space, commercial, and industrial. Having classified its real properties, local officials are permitted to determine locally, within limitations established by statute and the Commissioner of Revenue, what percentage of the tax burden is to be borne by each class of real property and by personal property owners.

**Collective Bargaining:** The process of negotiating workers' wages, hours, benefits, working conditions, etc., between an employer and some or all of its employees, who are represented by a recognized labor union. regarding wages, hours and working conditions.

**Consumer Price Index:** The statistical measure of changes, if any, in the overall price level of consumer goods and services. The index is often called the "cost-of-living index."

**Cost-Benefit Analysis:** A decision-making tool that allows a comparison of options based on the level of benefit derived and the cost to achieve the benefit from different alternatives.

**Debt Burden:** The amount of debt carried by an issuer usually expressed as a measure of value (i.e., debt as a percentage of assessed value, debt per capita, etc.). Sometimes debt burden refers to debt service costs as a percentage of the total annual budget.

**Debt Service:** The repayment cost, usually stated in annual terms and based on an amortization schedule, of the principal and interest on any particular bond issue.

**Encumbrance:** A reservation of funds to cover obligations arising from purchase orders, contracts, or salary commitments that are chargeable to, but not yet paid from, a specific appropriation account.

**Enterprise Funds:** An enterprise fund is a separate accounting and financial reporting mechanism for municipal services for which a fee is charged in exchange for goods or services. It allows a community to demonstrate to the public the portion of total costs of a service that is recovered through user charges and the portion that is subsidized by the tax levy, if any. With an enterprise fund, all costs of service delivery--direct, indirect, and capital costs—are identified. This allows the community to recover total service costs through user fees if it chooses. Enterprise accounting also enables communities to reserve the

"surplus" or net assets unrestricted generated by the operation of the enterprise rather than closing it out to the general fund at year-end. Services that may be treated as enterprises include, but are not limited to, water, sewer, hospital, and airport services.

**Equalized Valuations (EQVs):** The determination of the full and fair cash value of all property in the community that is subject to local taxation.

**Estimated Receipts:** A term that typically refers to anticipated local revenues often based on the previous year's receipts and represent funding sources necessary to support a community's annual budget. (See Local Receipts)

**Exemptions:** A discharge, established by statute, from the obligation to pay all or a portion of a property tax. The exemption is available to particular categories of property or persons upon the timely submission and approval of an application to the assessors. Properties exempt from taxation include hospitals, schools, houses of worship, and cultural institutions. Persons who may qualify for exemptions include disabled veterans, blind individuals, surviving spouses, and seniors.

**Expenditure:** An outlay of money made by municipalities to provide the programs and services within their approved budget.

**Fiduciary Funds:** Repository of money held by a municipality in a trustee capacity or as an agent for individuals, private organizations, other governmental units, and other funds. These include pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds.

**Fixed Assets:** Long-lived, assets such as buildings, equipment and land obtained or controlled as a result of past transactions or circumstances.

**Fixed Costs:** Costs that are legally or contractually mandated such as retirement, FICA/Social Security, insurance, debt service costs or interest on loans.

**Float:** The difference between the bank balance for a local government's account and its book balance at the end of the day. The primary factor creating float is clearing time on checks and deposits. Delays in receiving deposit and withdrawal information also influence float.

**Full Faith and Credit:** A pledge of the general taxing powers for the payment of governmental obligations. Bonds carrying such pledges are usually referred to as general obligation or full faith and credit bonds.

**Fund:** An accounting entity with a self-balancing set of accounts that are segregated for the purpose of carrying on identified activities or attaining certain objectives in accordance with specific regulations, restrictions, or limitations.

**Fund Accounting:** Organizing financial records into multiple, segregated locations for money. A fund is a distinct entity within the municipal government in which financial resources and activity (assets, liabilities, fund balances, revenues, and expenditures) are accounted for independently in accordance with specific regulations, restrictions or limitations. Examples of funds include the general fund and enterprise funds. Communities whose accounting records are organized according to the Uniform Municipal Accounting System (UMAS) use multiple funds.

**GASB 34:** A major pronouncement of the Governmental Accounting Standards Board that establishes new criteria on the form and content of governmental financial statements. GASB 34 requires a report on overall financial health, not just on individual funds. It requires more complete information on the cost of delivering value estimates on public infrastructure assets, such as bridges, road, sewers, etc. It also requires the presentation of a narrative statement the government's financial performance, trends and prospects for the future.

**GASB 45:** This is another Governmental Accounting Standards Board major pronouncement that each public entity account for and report other postemployment benefits in its accounting statements. Through actuarial analysis, municipalities must identify the true costs of the OPEB earned by employees over their estimated years of actual service.

**General Fund:** The fund used to account for most financial resources and activities governed by the normal appropriation process.

**General Obligation Bonds:** Bonds issued by a municipality for purposes allowed by statute that are backed by the full faith and credit of its taxing authority.

**Governing Body:** A board, committee, commission, or other executive or policymaking body of a municipality or school district.



**Indirect Cost:** Costs of a service not reflected in the operating budget of the entity providing the service. An example of an indirect cost of providing water service would be the value of time spent by non-water department employees processing water bills. A determination of these costs is necessary to analyze the total cost of service delivery. The matter of indirect costs arises most often in the context of enterprise funds.

**Interest:** Compensation paid or to be paid for the use of money, including amounts payable at periodic intervals or discounted at the time a loan is made. In the case of municipal bonds, interest payments accrue on a day-to-day basis, but are paid every six months.

**Interest Rate:** The interest payable, expressed as a percentage of the principal available for use during a specified period of time. It is always expressed in annual terms.

**Investments:** Securities and real estate held for the production of income in the form of interest, dividends, rentals or lease payments. The term does not include fixed assets used in governmental operations.

**Line Item Budget:** A budget that separates spending into categories, or greater detail, such as supplies, equipment, maintenance, or salaries, as opposed to a program budget.

**Local Aid:** Revenue allocated by the state or counties to municipalities and school districts.

**Maturity Date:** The date that the principal of a bond becomes due and payable in full.

**Municipal(s):** (As used in the bond trade) "Municipal" refers to any state or subordinate governmental unit. "Municipals" (i.e., municipal bonds) include not only the bonds of all political subdivisions, such as cities, towns, school districts, special districts, counties but also bonds of the state and agencies of the state.

**Note:** A short-term loan, typically with a maturity date of a year or less.

**Objects of Expenditures:** A classification of expenditures that is used for coding any department disbursement, such as "personal services," "expenses," or "capital outlay."

**Official Statement:** A document prepared for potential investors that contains information about a prospective bond or note issue and the issuer. The official statement is typically published with the notice of sale. It is sometimes called an offering circular or prospectus.

**Operating Budget:** A plan of proposed expenditures for personnel, supplies, and other expenses for the coming fiscal year.

**Overlapping Debt:** A community's proportionate share of the debt incurred by an overlapping government entity, such as a regional school district, regional transit authority, etc.

**Performance Budget:** A budget that stresses output both in terms of economy and efficiency.

**Principal:** The face amount of a bond, exclusive of accrued interest.

**Program:** A combination of activities to accomplish an end.

**Program Budget:** A budget that relates expenditures to the programs they fund. The emphasis of a program budget is on output.

**Purchased Services:** The cost of services that are provided by a vendor.

**Refunding of Debt:** Transaction where one bond issue is redeemed and replaced by a new bond issue under conditions generally more favorable to the issuer.

**Reserve Fund:** An amount set aside annually within the budget of a town to provide a funding source for extraordinary or unforeseen expenditures.

**Revaluation:** The assessors of each community are responsible for developing a reasonable and realistic program to achieve the fair cash valuation of property in accordance with constitutional and statutory requirements. The nature and extent of that program will depend on the assessors' analysis and consideration of many factors, including, but not limited to, the status of



the existing valuation system, the results of an in-depth sales ratio study, and the accuracy of existing property record information.

**Revenue Anticipation Note (RAN):** A short-term loan issued to be paid off by revenues, such as tax collections and state aid. RANs are full faith and credit obligations.

**Revenue Bond:** A bond payable from and secured solely by specific revenues and thereby not a full faith and credit obligation.

**Revolving Fund:** Allows a community to raise revenues from a specific service and use those revenues without appropriation to support the service.

**Sale of Real Estate Fund:** A fund established to account for the proceeds of the sale of municipal real estate other than proceeds acquired through tax title foreclosure.

**Stabilization Fund:** A fund designed to accumulate amounts for capital and other future spending purposes, although it may be appropriated for any lawful purpose.

**Surplus Revenue:** The amount by which cash, accounts receivable, and other assets exceed liabilities and reserves.

**Tax Rate:** The amount of property tax stated in terms of a unit of the municipal tax base; for example, \$14.80 per \$1,000 of assessed valuation of taxable real and personal property.

**Tax Title Foreclosure:** The procedure initiated by a municipality to obtain legal title to real property already in tax title and on which property taxes are overdue.

**Trust Fund:** In general, a fund for money donated or transferred to a municipality with specific instructions on its use. As custodian of trust funds, the treasurer invests and expends such funds as stipulated by trust agreements, as directed by the commissioners of trust funds or by the community's legislative body. Both principal and interest may be used if the trust is established as an expendable trust. For nonexpendable trust funds, only interest (not principal) may be expended as directed.

**Uncollected Funds:** Recently deposited checks included in an account's balance but drawn on other banks and not yet credited by the Federal Reserve Bank or local clearinghouse to the bank cashing the checks. (These funds may not be loaned or used as part of the bank's reserves and they are not available for disbursement.)

**Undesignated Fund Balance:** Monies in the various government funds as of the end of the fiscal year that are neither encumbered nor reserved, and are therefore available for expenditure once certified as part of free cash.

**Unreserved Fund Balance (Surplus Revenue Account):** The amount by which cash, accounts receivable, and other assets exceed liabilities and restricted reserves. It is akin to a "stockholders' equity" account on a corporate balance sheet. It is not, however, available for appropriation in full because a portion of the assets listed as "accounts receivable" may be taxes receivable and uncollected. (See Free Cash)

**Valuation (100 Percent):** The legal requirement that a community's assessed value on property must reflect its market, or full and fair cash value.