



INTRODUCED BY:
MAYOR BROWN

ORDINANCE NO. 2022-01

A BILL TO BE ENTITLED

AN ORDINANCE AMENDING THE OPERATING BUDGET FOR THE CITY OF NEPTUNE BEACH, FLORIDA FOR FISCAL YEAR 2021, BEGINNING OCTOBER 1, 2020, AND ENDING SEPTEMBER 30, 2021.

WHEREAS, the City of Neptune Beach adopted an operating budget for fiscal year 2021,

And

WHEREAS, the nature of budgetary systems and those day-to-day decisions affecting such budgetary systems requires adjustments from time to time.

NOW THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE NEPTUNE BEACH, FLORIDA, that:

Section 1. The Fiscal Year 2021 Final Budget be Amended as follows:

<u>GENERAL FUND</u>	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
Revenue Additions:	<i>Unanticipated additional revenue received in FY-2021</i>		
001-0000-311-20-10 <i>Delinquent Real Property</i>	\$ (4,300.00)	\$ (7,611.83)	\$ (11,911.83)
001-0000-322-10-00 <i>Building Permits</i>	\$ (152,000.00)	\$ (10,396.48)	\$ (162,596.48)
001-0000-322-20-00 <i>Plan Review Fees</i>	\$ (37,200.00)	\$ (4,488.19)	\$ (41,688.19)
001-0000-331-20-00 <i>Federal Grant Public - Safety</i>	\$ (50,000.00)	\$ (29,169.99)	\$ (79,169.99)
001-0000-335-11-20 <i>11 Cent Cig. Tax</i>	\$ (174,700.00)	\$ (40,926.44)	\$ (215,626.44)
001-0000-335-15-00 <i>Alcoholic Beverage Licenses</i>	\$ (8,800.00)	\$ (9,137.98)	\$ (17,937.98)
001-0000-335-19-00 <i>Local Half Cent Sales Tax</i>	\$ (754,000.00)	\$ (35,576.57)	\$ (789,576.57)

<u>GENERAL FUND</u>	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
Revenue Additions:	<i>Unanticipated additional revenue received in FY-2021</i>		
001-0000-335-10-00 <i>Motor Fuel Tax Rebate</i>	\$ (2,400.00)	\$ (70,464.61)	\$ (72,864.61)
001-0000-337-20-12 <i>FDOT Grant</i>	\$ (34,600.00)	\$ (6,999.69)	\$ (41,599.69)
001-0000-337-20-30 <i>911 User Fees</i>	\$ (22,600.00)	\$ (86,806.48)	\$ (109,406.48)
001-0000-337-30-20 <i>Florida Blvd. Maintenance</i>	\$ (37,000.00)	\$ (2,470.94)	\$ (39,470.94)
001-0000-337-70-10 <i>Lifeguard/Beach Cleanup</i>	\$ (236,000.00)	\$ (77,425.00)	\$ (313,425.00)
001-0000-341-20-20 <i>Planning Review Board – Misc. Revenue</i>	\$ (2,300.00)	\$ (1,208.16)	\$ (3,508.16)
001-0000-341-20-50 <i>Lien Letters</i>	\$ (8,200.00)	\$ (1,530.00)	\$ (9,730.00)
001-0000-341-20-90 <i>Zoning Verification Charges – Misc. Revenue</i>	\$ (100.00)	\$ (260.00)	\$ (360.00)
001-0000-342-20-00 <i>Fire Protection Service Fee Misc. Revenue</i>	-	\$ (6,990.00)	\$ (6,990.00)
001-0000-341-90-20 <i>Incident Reports</i>	-	\$ (70.30)	\$ (70.30)
001-0000-351-10-00 <i>Court Fines</i>	\$ (19,800.00)	\$ (14,305.52)	\$ (34,105.52)
001-0000-354-10-00 <i>Parking Tickets</i>	\$ (21,700.00)	\$ (489.55)	\$ (22,189.55)
001-0000-354-20-00 <i>Alarm Violations</i>	-	\$ (25.00)	\$ (25.00)
001-0000-354-40-00 <i>Code Enforcement Violations</i>	\$ (1,400.00)	\$ (1,952.00)	\$ (3,352.00)

<u>GENERAL FUND</u>	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
Revenue Additions:	<i>Unanticipated additional revenue received in FY-2021</i>		
001-0000-362-10-00 <i>Cellular Tower Rentals</i>	\$ (55,800.00)	\$ (36,552.67)	\$ (92,352.67)
001-0000-362-40-00 <i>Fish Camp Sidewalk Rental</i>	\$ (4,000.00)	\$ (523.53)	\$ (4,523.53)
001-0000-362-43-00 <i>Hawkers Neptune Beach Sidewalk Lease</i>	\$ (2,500.00)	\$ (666.80)	\$ (3,166.80)
001-0000-362-45-00 <i>Jax Surf & Paddle/Flying Iguana Sidewalk Lease</i>	\$ (4,000.00)	\$ (2,133.49)	\$ (6,133.49)
001-0000-362-47-00 <i>Southcoast Beaches Sidewalk Rent</i>	\$ (2,200.00)	\$ (200.00)	\$ (2,400.00)
001-0000-364-20-00 <i>Insurance Proceeds</i>	-	\$ (9,710.00)	\$ (9,710.00)
001-0000-368-00-00 <i>General Fund Donation Account</i>	-	\$ (20,000.00)	\$ (20,000.00)
	<i>Additional Amount from Reserves to Cover General Fund Deficit, CDBG Deficit</i>		
001-0000-389-10-00 <i>Appropriated Fund Balance</i>	\$ (675,893.23)	\$ (629,642.00)	\$ (1,305,535.23)
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FY-21 General Fund			
Revenue Original Budget	\$ (6,568,271)		
Total			
Total General Fund Revenue		\$ (1,107,733.22)	
Budget Amendment for FY-2021			
<u>Total FY-2021 Amended Budget General Fund Revenue</u>			<u>\$ (7,676,004.22)</u>

<u>GENERAL FUND</u>	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
Expenditures:	<i>To account for increased expenditures due to the COVID-19 Pandemic and due to an error in budgeting zero for routinely used line-items</i>		
001-1113			
<i>Finance Department</i>	\$ 135,035.17	¹ \$ 119,336.11	\$254,371.28
	¹ <i>To cover additional expenses due to resignations, terminations, new Software and Temporary Staff</i>		
001-1117			
<i>City Clerk</i>	\$ 124,764.95	² \$ 4,303.87	\$ 129,068.82
	² <i>To cover additional expenses due to new software, HR Consultant, and sell-back of personal time</i>		
001-1221			
<i>Police Department</i>	\$ 3,775,066.33	³ \$ 518,857.86	\$ 4,293,924.19
	³ <i>To cover additional expenses related to repair and maintenance, communications services, vehicle repairs, uniforms, overtime and regular salaries related to COVID-19 coverage, retirements and resignations, and to correct an error in not budgeting any Overtime</i>		
001-1223			
<i>Animal Control</i>	\$ 70,129.62	⁴ \$ 1,509.04	\$ 71,638.66
	⁴ <i>To cover additional expenses related to an error in not budgeting for Overtime</i>		
001-1772			
<i>Parks and Recreation</i>	-	⁵ \$ 23,914.68	\$ 23,914.68
	⁵ <i>To cover an error in not budgeting for Parks & Recreation within the FY-2021 Budget</i>		
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FY-21 General Fund Expenditures Original Budget Total	\$ 6,568,271		
Total General Fund Expenditures Budget Amendment for FY-2021		\$ 667,921.56	
Total FY-2021 Amended Budget General Fund Expenditures			\$ 7,236,192.56^{5a}

^{5a} The Amended Budget General Fund Revenues are more than the Amended Budget General Fund Expenditures by \$439,811.66. Any unused Appropriated Fund Balance revenues will be returned to the Reserves after the FY-2021 Audit is concluded.

SPECIAL REVENUE FUNDS

CDBG FUND

Original Budget Amendment Amended Budget FY-2021

Revenue Additions: *Additional Amount from Reserves to Cover CDBG Deficit*

001-0000-389-10-00 - \$ (57,500.00) \$ (775,143.46)

Appropriated Fund Balance

TRANSFER FROM 001-0000-389-10-00, TO:

103-0000-381-10-00

Transfer from General Fund

\$ (20,000.00) ⁶\$ (57,500.00) \$ (77,500.00)

⁶To cover deficit in expected revenue from the CDBG grant, class fees, Travel fees, and normal revenue streams. Donations received were restricted for the construction of the new building, and as such are not included in revenue used for normal operating expenses.

LOGT FUND

Original Budget Amendment Amended Budget FY-2021

Revenue Additions: *Additional Amount from LOGT Appropriated Fund Balance to Cover Deficit in LOGT revenue*

107-0000-389-10-00 - \$ (42,500.00) \$ (42,500.00)

(LOGT) Appropriated Fund Balance

LOGT FUND

Original Budget Amendment Amended Budget FY-2021

Expenditures: *To account for increased expenditures due to an error in budgeting resulting in a deficit in personnel related expenses, and for less revenue than expected*

107-1441

Local Option Gas Tax

\$ 265,000.00 ⁷\$ 20,097.59 \$ 285,097.59

⁷ To Cover additional expenses related to personnel

BETTER JACKSONVILLE
1/2 CENT SALES TAX
FUND

Original Budget Amendment Amended Budget FY-2021

Revenue Additions:

To account for a budgeting error where the financial software had a transfer budgeted, but the adopted budget book had nothing budgeted, these amounts are from multi-year projects in Jarboe Park and the Senior Center with adopted budgets

109-0000-389-10-00

Appropriated Fund Balance

- \$ (659,000.00) \$ (659,000.00)

BETTER JACKSONVILLE
1/2 CENT SALES TAX
FUND

Original Budget Amendment Amended Budget FY-2021

Expenditures:

To account for expenditures related to transfer to other funds related to approved multi-year projects at Jarboe Park and the Senior Activity Center Building, and to correct a budgeting error budgeting for the Appropriated Fund Balance

109-1119

*Better Jax 1/2 Cent
Sales Tax*

\$ 993,723.28 \$ 268,2228.21 \$ 1,261,951.49

JARBOE PARK
CIP FUND

Original Budget Amendment Amended Budget FY-2021

Revenue Additions:

To account for a budgeting error where the financial software had a transfer budgeted, but the adopted budget book had less budgeted than the software, these amounts are from multi-year projects in Jarboe Park with an approved budget and change orders from FY-2020 and FY-2021

301-0000-381-00-00

Transfer from Other Funds

\$ (143,200.00) \$ (878,730.52) \$ (1,021,930.52)

JARBOE PARK
CIP FUND

Original Budget Amendment Amended Budget FY-2021

Expenditures:

To account for a budgeting error in rolling-over unexpended amounts for a multi-year improvement project at Jarboe Park

301-1772-572-60-65

Construction in Progress

\$ 350,000.00 ⁸\$853,954.92 \$1,203,954.92

⁸To cover expenses related to the construction of Jarboe Park as approved in FY-2020 and two change orders approved in FY-2021

ENTERPRISE FUNDS

SEWER CAPITAL IMPROVEMENT FUND

	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
Revenue Additions:	<i>Unanticipated additional revenue for FY-2021</i>		
407-0000-363-23-70	\$ (27,000.00)	\$ (13,362.00)	\$ (40,362.00)
<i>Downstream Pollution Fee</i>			

SANITATION FUND

	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
Revenue Additions:	<i>Unanticipated additional revenue for FY-2021, and Appropriated Fund Balance to Cover deficit in the fund</i>		
430-0000-343-41-42	\$ (1,292,500.00)	\$ (6,663.34)	\$ (1,299,163.34)
<i>Garbage Pickup</i>			
430-0000-343-41-43	-	\$ (50.00)	\$ (50.00)
<i>Recycling Fees</i>			

SANITATION FUND

	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
Revenue Additions:	<i>Unanticipated additional revenue for FY-2021, and Appropriated Fund Balance to Cover deficit in the fund</i>		
430-0000-389-10-00	-	\$ (256,125.00)	\$ (256,125.00)
<i>Appropriated Fund Balance</i>			

SANITATION FUND

	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
Expenditures:	<i>To account for an increase in cost due to a CPI increase from the Contracted waste hauler.</i>		
430-4334	\$ 1,459,003.01	⁹ \$ 96,334.57	\$ 1,555,337.58
<i>Sanitation Fund</i>			
⁹ <i>Due to a contractual obligation to increase each year according to CPI, the contractual services provided by the waste hauler have caused this fund to operate in a deficit, service reduction or utility rate increase is recommended</i>			

<u>MOBILITY MANAGEMENT FUND</u>	<u>Original Budget</u>	<u>Amendment</u>	<u>Amended Budget FY-2021</u>
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Revenue Additions: *Unanticipated additional revenue for FY-2021*

500-0000-343-41-40

<i>Paid Parking Fees</i>	\$ (360,400.00)	\$ (198,877.95)	\$ (559,277.95)
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500-0000-343-40-50

<i>EV Charging Station Fees</i>	\$ (1,399.99)	\$ (1,370.58)	\$ (2,770.57)
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500-0000-359-00-00

<i>Paid Parking Citations</i>	-	\$ (2,462.00)	\$ (2,462.00)
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Total Mobility Management Fund Revenue	\$ (564,510.52)
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Actual Mobility Management Fund Expenditures	\$ 544,354.79
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(Surplus)/Deficit of Mobility Management Fund	\$ (20,155.73)
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Section 2. The ordinance shall become effective immediately upon its passage by the City Council.

VOTE RESULTS OF FIRST READING:

Mayor Elaine Brown	YES
Councilor Josh Messinger	YES
Councilor Kerry Chin	YES
Councilor Lauren Key	YES

Passed on First Reading on this 18th day of January, 2022.

VOTE RESULTS OF SECOND AND FINAL READING:


Mayor Elaine Brown	YES
Councilor Josh Messinger	YES
Councilor Kerry Chin	YES
Councilor Lauren Key	YES
Councilor Nia Livingston	YES

Passed on Second and Final Reading on this 7th day of February, 2022.



Elaine Brown
Mayor

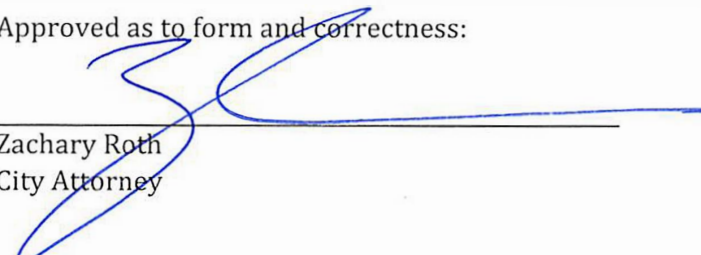
ATTEST.



Catherine Ponson, CMC
City Clerk



Approved as to form and correctness:



Zachary Roth
City Attorney