

City Manager Report

8 September 2020



BE JAXREADY

Get a kit, have a plan, know your zone.

Read the City of Jacksonville

Preparedness and Response Guide

today at JaxReady.com.



CITY OF JACKSONVILLE
PREPAREDNESS
& RESPONSE
GUIDE

2020-2021

Stefen Wynn, M.P.A.
City Manager



Atlantic Hurricane Season

June 1st - November 30th
September is the peak of season



CITY OF
Neptune Beach
FLORIDA

01

Weather-Related Reminders :
Get a Kit, Have a Plan, Know Your Zone

Weather – Related Reminders:

September is the peak of hurricane season, there have been (17) named storms; with (2) more that currently pose a risk to the First Coast (Paulette and Rene) as of September 7, 2020. This year’s weather has been remarkable with more named storms coming more frequently than previous seasons.

On August 5, 2020, Colorado State University updated their hurricane activity forecast for 2020. They now forecast that 2020 will be an extremely active Atlantic Hurricane Season with (24) named storms; on August 6, 2020, the NOAA also updated their forecast. If your family doesn’t have a kit or a plan, now is the time to get them.

Get a Kit, Have a Plan, Know Your Zone:

For extensive information on how to plan to keep your family safe during a hurricane please visit: www.ready.gov/hurricanes. For local information on emergency preparedness please visit: www.jaxready.com.

Neptune Beach residents are highly susceptible to hurricanes and storm surge due to the city’s proximity to the coast and the intercoastal waterways.

Due to local circumstances, it’s extremely important to follow these simple rules:

- Make an emergency plan;
- Make a Kit;
- Listen to official announcements (to sign up for CONB announcements visit: www.ci.neptune-beach.fl.us/subscribe);
- Know your evacuation zone (for CONB residents its either Zone A or Zone B);
- Review Insurance Documents and make sure personal documents are up to date;
- Strengthen your home;
- Keep your cell phone and other mobile devices charged; and
- Check on your neighbors

Build A Kit

Have enough food, water and other supplies to support your needs for several days.



Ready.

Don't underestimate the power of water!

6 inches of fast-moving water can knock over and carry away an adult.

12 inches of fast-moving water can carry away a small car.

18-24 inches of fast-moving water can carry away most large SUVs, vans and trucks.

FY-2021 Budget Process

Budget Timeline

01

Budget Timeline:

Modified Budget Timeline,
but still on track for Final
Budget Adoption by:
9/21/2020.

Recommended Millage Rate:
3.3656



Budget Timeline

City staff recommends that the proposed millage rate remains the same as it has since 2016 at 3.3656 mills. It is anticipated that the City will see an increase in Ad Valorem Revenue of \$174,742, since the total taxable value of the City has increased (assessed value) by \$45,772,104.

Based on this proposed millage rate, FY-21 Ad Valorem proceeds would be: \$3,264,445.

Budget Timeline

June - August	<p>(Submitted to DOR: 7/30/2020) City Manager adopts the Not – To – Exceed millage rate.</p> <p>(8/3/2020 – 8/31/2020) CFO & CM meet with Department Heads to discuss cuts to proposed Departmental Budgets.</p>
September	<p>(9/2/2020) City Manager, Chief Financial Officer, and Department Heads present proposed budget and Capital Improvement Plan to the City Council for review at Finance Committee Meeting.</p> <p>(9/8/2020) Department Heads present Capital Improvement Plans to the City Council before final approval at the 1st Public Hearing for adoption of Final Budget.</p> <p>(1st Public Hearing: 9/10/2020) <u>Ordinance 2020-07, Adopting Final Millage Rate, First Read & Public Hearing;</u> and <u>Ordinance 2020-08, Adopting a Final Budget, First Read & Public Hearing</u></p> <p>(2nd Public Hearing Proposed: 9/21/2020) At the second hearing, the budget ordinance is adopted.</p>

FY-2021 Budget Process

Health & Life Insurance Renewals



CITY OF
Neptune Beach
FLORIDA

02

Staff Recommendation:

Health Insurance Renewal with Abentras, Apply 2019 MLR Rebate Check to Health Insurance Premiums, Changing Policy Effective Dates, and changing Life Insurance payout amounts

Staff Recommendations:

Premium Renewal Rate:

On July 16, 2020 the City met with Abentras to discuss renewal information for the City's Employee Health Insurance Program. The Renewal rate for FY-21 is 3.7% higher than FY-20. This increase will result in a \$2,275.35/month increase in total monthly premium (64 Employees). The monthly premium under this scenario would be: \$63,700.24 per month for all employees enrolled in health insurance programs.

2019 MLR Rebate Check:

Since the City's group health plan is a non-Federal governmental plan, the City must choose one of two ways to distribute the rebate:

- Reducing Premium for the Upcoming Year; or
- Providing a Cash Rebate to Employees that Were Covered by the Health Insurance on Which the Rebate is Based

Staff recommends that the 2019 Medical Loss Ration (MLR) Rebate Check be applied to FY-21's premiums for employees and keep the employee monthly premium the same as it was in FY-20.

Health Insurance Policy Updates:

The City's current health insurance program is prepaid a month in advance. Employees and the City prepay the premium ahead of the policy's effective date. This resulted in cumbersome policy cancellations after an employee's employment has been terminated, and potentially allowed an employee to receive health insurance benefits (60) after terminating employment.

Staff recommended the following policy change: The waiting period for a new hire will have the policy effective the 1st of the month following date of hire. This allows the City to cancel insurance policies effective with the date an employee terminates employment.

Life Insurance:

The City currently offers a life insurance payout of 2x Annual Earnings for all Public Safety Workers, Supervisors and Managers; 1x Annual Earnings for All Other Active Members and retirees.

Staff recommends that the City changes its payout to a flat 2x Annual Earnings for all Employees. This will result in a \$480.58/month increase, for a total monthly payment of: \$4,651.92.

PLEASE SEE THE ATTACHED SUPPORTING DOCUMENTATION



PROPOSAL PREPARED FOR:

City of Neptune Beach

2021 Final Proposal



Signature

Date

2021 Group Health Insurance Review

Current: Employee Deductions were kept the same as 2019

Proposed: Same Employee Deductions & HSA contribution as current

EFFECTIVE 1/1/2021

					CURRENT Florida Blue			
					Blue Care Plan 128/129 (HMO / HSA)	Blue Options Plan 05302 (PPO)	Blue Care Plan 50 (HMO)	Blue Care Plan 58 (HMO)
Monthly Premiums:								
Employee Only	9	8	24	4	\$650.52	\$742.38	\$834.02	\$962.08
Employee + Spouse	0	1	3	0	\$1,535.09	\$1,766.86	\$1,984.97	\$2,289.73
Employee + Children	2	3	5	0	\$1,186.79	\$1,365.97	\$1,534.59	\$1,770.21
Family	4	0	1	0	\$2,012.39	\$2,316.22	\$2,602.14	\$3,001.66
	15	12	33	4	\$16,277.82	\$11,803.81	\$36,246.48	\$3,848.32
Monthly Total:	64				\$68,176.43			
Percent Increase Over Current								

					REVISED RENEWAL Florida Blue			
					Blue Care Plan 128/129 (HMO / HSA)	Blue Options Plan 05302 (PPO)	Blue Care Plan 50 (HMO)	Blue Care Plan 58 (HMO)
					\$704.85	\$807.06	\$815.66	\$878.34
					\$1,677.55	\$1,920.81	\$1,941.27	\$2,090.46
					\$1,353.32	\$1,549.56	\$1,566.07	\$1,686.42
					\$2,255.53	\$2,582.61	\$2,610.11	\$2,810.70
					\$18,072.41	\$13,025.97	\$35,840.11	\$3,513.36
					\$70,451.85			
					11%	10%	-1%	-9%

Employer Monthly Contributions:								
Employee Only	9	8	24	4	\$650.52	\$742.38	\$809.48	\$812.73
Employee + Spouse	0	1	3	0	\$1,105.38	\$1,378.93	\$1,389.80	\$1,397.46
Employee + Children	2	3	5	0	\$926.85	\$1,154.31	\$1,162.72	\$1,168.63
Family	4	0	1	0	\$1,350.03	\$1,686.72	\$1,700.98	\$1,711.01
					\$13,108.49	\$10,780.90	\$31,111.50	\$3,250.92

					\$704.85	\$807.06	\$791.11	\$728.99
					\$1,247.84	\$1,532.89	\$1,346.11	\$1,198.18
					\$1,093.39	\$1,337.90	\$1,194.21	\$1,084.85
					\$1,593.18	\$1,953.11	\$1,708.95	\$1,520.06
					\$14,903.14	\$12,003.07	\$30,704.98	\$2,915.97

Employee Monthly Contributions:								
Employee Only	9	8	24	4	\$0.00	\$0.00	\$24.54	\$149.35
Employee + Spouse	0	1	3	0	\$429.72	\$387.93	\$595.17	\$892.27
Employee + Children	2	3	5	0	\$259.95	\$211.66	\$371.87	\$601.58
Family	4	0	1	0	\$662.36	\$629.50	\$901.16	\$1,290.65

					\$0.00	\$0.00	\$24.55	\$149.35
					\$429.72	\$387.92	\$595.16	\$892.28
					\$259.94	\$211.66	\$371.87	\$601.58
					\$662.35	\$629.50	\$901.16	\$1,290.64

Employee Payroll Deductions:	26							
Employee Only	9	8	24	4	\$0.00	\$0.00	\$11.33	\$68.93
Employee + Spouse	0	1	3	0	\$198.33	\$179.04	\$274.69	\$411.82
Employee + Children	2	3	5	0	\$119.97	\$97.69	\$171.63	\$277.65
Family	4	0	1	0	\$305.70	\$290.54	\$415.92	\$595.68
					\$1,462.77	\$472.11	\$2,369.99	\$275.72
					\$3,169.33	\$1,022.91	\$5,134.98	\$597.40

					Same Deductions as Current			
					\$0.00	\$0.00	\$11.33	\$68.93
					\$198.33	\$179.04	\$274.69	\$411.82
					\$119.97	\$97.69	\$171.63	\$277.65
					\$305.70	\$290.54	\$415.92	\$595.68
					\$1,462.74	\$472.11	\$2,370.06	\$275.72
					\$3,169.27	\$1,022.91	\$5,135.13	\$597.39

Total Employee Monthly Contribution: \$9,924.62

\$9,924.70

HSA Monthly Contributions	12							
Employee Only	9	8	24	4	\$155.01	N / A	N / A	N / A
Employee + Spouse	0	1	3	0	\$269.61	N / A	N / A	N / A
Employee + Children	2	3	5	0	\$223.52	N / A	N / A	N / A
Family	4	0	1	0	\$332.74	N / A	N / A	N / A
Total HSA Monthly Contributions					\$3,173.08	\$0.00	\$0.00	\$0.00

					\$155.01	N / A	N / A	N / A
					\$269.61	N / A	N / A	N / A
					\$223.52	N / A	N / A	N / A
					\$332.74	N / A	N / A	N / A
					\$3,173.09	\$0.00	\$0.00	\$0.00

Net Monthly Cost: \$61,424.89
Net Percentage Increase

0% 0% 0% 0%
\$63,700.24
3.7%

FLORIDA BLUE COVID-19 PREMIUM RELIEF 8/2020 \$10,226.46
ANNUALIZED EMPLOYEE DEDUCTION DIFFERENTIAL

\$0.00



155 Professional Drive
Ponte Vedra Beach, FL 32082

P 904.285.3300

F 904.285.3363

abentras.com



August 18th 2020

Enclosed you will find the MLR rebate check along with a letter from Florida Blue for the 2019 Calendar Year. Florida Blue also sent letters to covered employees letting them know that their employer would be receiving this premium rebate check.

What do I do with this check?

Employers can either use the rebate to do one of two things.

- One is to reduce premiums for the upcoming year, which is what we recommend, or
- You can provide a proportional cash rebate to employees or subscribers that were covered by the health insurance during the 2019 plan year based on their contributions. You do not have to include terminated employees.

Please note that if premiums were paid by the employees on a pre-tax basis, the rebate will be taxable income to employees in the current year and will be subject to employment taxes.

<https://www.irs.gov/newsroom/medical-loss-ratio-mlr-faqs>

If you would like to provide your employees with the cash rebate and would like us to provide you with a breakdown of the rebate check, please email your request to Audrey Hanson at bille@abentras.com. The turnaround time for these requests could be up to 2-3 weeks, but we will try to provide them to you sooner.

Sincerely,

Abentras

August 18, 2020

CITY OF NEPTUNE BEACH
CATHERINE PONSON
ATTN PREMIUM SERVICES
PO BOX 2165
PONTE VEDRA BEACH FL 32004

Policy #:B6119

Dear Catherine Ponson:

Thanks for trusting us with your health plan needs. We work hard to provide you and your employees with quality coverage and keep your costs as low as possible.

We paid out less in medical costs than we expected in 2019. So we're giving your company back a portion of your group's 2019 health plan premiums based on Medical Loss Ratio (MLR) guidelines from the Affordable Care Act.

You can distribute this rebate to your employees in one of two ways:

- Reduce your covered employees' premiums for the upcoming year or
- Provide each covered employee or subscriber their portion of the funds

If you have specific questions about the MLR rebate:

- Visit floridablue.com/hcr/medical-loss-ratio
- Visit healthcare.gov/health-care-law-protections/rate-review/
- Contact the Department of Labor's Employee Benefits Security Administration at 866-444-3272
- Call Florida Blue HMO at 866-728-7034

Thank you for entrusting Florida Blue HMO with your health care coverage.

Sincerely,



Jon Urbanek
Chief Executive Officer
Florida Blue HMO

ENCLOSURE

Letter required by HealthCare.gov and the Centers for Medicare and Medicaid Services

Florida Blue HMO
MLR-Correspondence
P.O. Box 40626
Jacksonville, FL 32203

08/18/20

Notice of Health Insurance Premium Rebate

CITY OF NEPTUNE BEACH
ATTN PREMIUM SERVICES
PO BOX 2165
PONTE VEDRA BEACH FL 32004

Re: Health Insurance Premium Rebate for Year 2019; Policy # B6119

Dear City Of Neptune Beach :

This letter is to inform you that Florida Blue HMO will be rebating a portion of your health insurance premiums through your employer or group policy holder. This rebate is required by the Affordable Care Act - the health reform law.

The Affordable Care Act requires Florida Blue HMO to rebate part of the premiums it received if it does not spend at least 85% percent of the premiums Florida Blue HMO receives on health care services, such as doctors and hospital bills, and activities to improve health care quality, such as efforts to improve patient safety. No more than 15% percent of premiums may be spent on administrative costs such as salaries, sales and advertising. This is referred to as the "Medical Loss Ratio" standard or the 85/15 rule. The 85/15 rule in the Affordable Care Act is intended to ensure that consumers get value for their health care dollars. You can learn more about the 85/15 rule and other provisions of the health reform law at: <http://www.healthcare.gov/health-care-law-protections/rate-review/>.

What the Medical Loss Ratio Rule Means to You

The Medical Loss Ratio rule is calculated on a State by State basis. In Florida, Florida Blue HMO did not meet the 85/15 standard. In 2019, Florida Blue HMO spent only 81.6% of a total of \$1,059,233,505.00 in premium dollars on health care and activities to improve health care quality. Since it missed the 85% percent target by 3.4% of premium it receives, Florida Blue HMO must rebate 3.4% of the total health insurance premiums paid by the employer and employees in your group health plan. We are required to send this rebate to your employer or group policy holder by September 30, 2020, or apply this rebate to the health insurance premium that is due on or after September 30, 2020. Employers or group policyholders must follow certain rules for distributing the rebate to you.

Ways in Which an Employer Can Distribute the Rebate

If your group health plan is a non-Federal governmental plan, the employer or group policyholder must distribute the rebate in one of two ways:

- Reducing premium for the upcoming year; or
- Providing a cash rebate to employees or subscribers that were covered by the health insurance on which the rebate is based.

If your group health plan is a church plan, the employer or group policyholder has agreed to distribute the portion of rebate that is based on the total amount all of the employees contributed to the health insurance premium in one of the ways discussed in the prior paragraph.

If your group health plan is not a governmental plan or a church plan, it likely is subject to the federal Employee Retirement Income Security Act of 1974 (ERISA). Under ERISA, the employer or the administrator of the group health plan may have fiduciary responsibilities regarding use of the Medical Loss Ratio rebates. Some or all of the rebate may be an asset of the plan, which must be used for the benefit of the employees covered by the policy. Employees or subscribers should contact the employer or group policyholder directly for information on how the rebate will be used. For general information about your rights regarding the rebate, you may contact the Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or review the Department's technical guidance on this issue on its web site at <https://www.dol.gov/agencies/ebsa/employers-and-advisers/guidance/technical-releases/11-04>.

Need more information?

If you have any questions about the Medical Loss Ratio and your health insurance coverage, please contact Florida Blue HMO toll-free at 1-866-728-7034 or <http://www.floridablue.com/hcr/medical-loss-ratio>.

Contact your employer or Administrator directly for information on how the rebate will be distributed. For general information about your rights regarding the rebate if your group health plan is subject to ERISA, you may contact the Department of Labor's Employee Benefits Security Administration at 1-866-444-EBSA (3272) or review the Department's technical guidance on this issue on its web site at <https://www.dol.gov/agencies/ebsa/employers-and-advisers/guidance/technical-releases/11-04>.

Sincerely,



Jon Urbanek Authorized Executive
Florida Blue HMO

City of **Neptune Beach**



August 7, 2020

Blue Cross Blue Shield of Florida
4800 Deerwood Campus Parkway
Building 800
Jacksonville, FL 32246

Via Email

Re: City of Neptune Beach #B6119

Dear Marcus Tompkins,

Please update our policy effective January 1, 2021 with a waiting period of 1st of the month following date of hire and change our termination rules to end the date of termination.

Please contact Abentras at 904.285.3300 if you have any questions.

Thank you for your prompt attention to this matter.

Sincerely,

Stefen Wynn
City Manager
City of Neptune Beach

2020 Group Life Insurance Review

		CURRENT	ALTERNATE 1	ALTERNATE 2
		The Standard	The Standard	The Standard
Benefit Amount				
Class 1	Active Public Safety Workers, Supervisors and Managers	2x Annual Earnings	2x Annual Earnings	2x Annual Earnings
		\$250,000 Maximum	\$250,000 Maximum	\$250,000 Maximum
		(Rounded to next higher \$1,000)	(Rounded to next higher \$1,000)	(Rounded to next higher \$1,000)
Class 2	All Other Active Members	1x Annual Earnings	1.5x Annual Earnings	2x Annual Earnings
		\$250,000 Maximum	\$250,000 Maximum (230k GI)	\$250,000 Maximum (230k GI)
		(Rounded to next higher \$1,000)	(Rounded to next higher \$1,000)	(Rounded to next higher \$1,000)
Class 3	Retired Members	Amount in force on date of retirement	Amount in force on date of retirement	Amount in force on date of retirement
		(AD&D Excluded)	(AD&D Excluded)	(AD&D Excluded)
		\$250,000 Maximum	\$250,000 Maximum	\$250,000 Maximum
Age Reduction		None	None	None
Maximum Eligible for Portability		Included	Included	Included
Maximum Conversion Amount		\$10,000	\$10,000	\$10,000
Waiver of Premium		180 Day Waiting Period	180 Day Waiting Period	180 Day Waiting Period
Accelerated Death Benefit		75%	75%	75%
Earnings definition (i.e. Prior W2, Base salary, Commission)		Base Salary plus Commissions, excluding Bonus and Overtime	Base Salary plus Commissions, excluding Bonus and Overtime	Base Salary plus Commissions, excluding Bonus and Overtime
Rate per \$1,000 of volume				
Life Insurance		\$0.540	\$0.500	\$0.480
Accidental Death & Dismemberment		\$0.040	\$0.040	\$0.040
Rate Guarantee		1/1/2022	10/1/2021	10/1/2021
Monthly Volume		7,309,000	8,373,000	9,036,000
Monthly Premium		\$4,239.22	\$4,521.42	\$4,698.72
			6.7%	10.8%
			MONTHLY DIFFERENCE	MONTHLY DIFFERENCE
			\$282.20	\$459.50
			ANNUALIZED	ANNUALIZED
			\$3,386.40	\$5,514.00

Monthly and annualized cost are based on The City's enrollment and applicable volume which may vary from month to month.

**CITY OF NEPTUNE BEACH
ESTIMATED MIXED SOURCE FUNDING FOR**

Dover, Kohl & Partners Agreement

2020

FY 10/01/2019-09/30/2020

Fund 001	General Fund	
Non-Departmental	Undesignated-Council Approved	\$ 50,000.00
Fund 109	Better Jax 1/2 Cent Tax	\$ 50,000.00
Fund 401	Water & Sewer Fund	\$ 50,000.00
Fund 441	Stormwater Utility Fund	\$ 50,000.00
Fund 500	Paid Parking Fund	\$ 20,000.00
Fund 302	Street Improvement Fund	\$ 21,055.00
Fund 001	Appropriated Fund Balance (If Necessary)	\$ -
TOTAL ESTIMATED MIXED SOURCE FUNDING FY 2020:		\$ 241,055.00

2021

FY 10/01/2020-09/30/2021

Fund 001	General Fund	
Non-Departmental	Undesignated-Council Approved	\$ 50,000.00
Fund 109	Better Jax 1/2 Cent Tax	\$ 50,000.00
Fund 401	Water & Sewer Fund	\$ 50,000.00
Fund 441	Stormwater Utility Fund	\$ 50,000.00
Fund 500	Paid Parking Fund	\$ 20,000.00
Fund 302	Street Improvement Fund	\$ 21,055.00
Fund 001	Appropriated Fund Balance (If Necessary)	\$ -
TOTAL ESTIMATED MIXED SOURCE FUNDING FY 2021:		\$ 241,055.00

TOTAL ESTIMATED MIXED SOURCE FUNDING: **\$ 482,110.00**

*DRP
CIP*

FY-2020 Budget Amendments

Senior Activity Center, Jarboe Park, DKP

Better Jacksonville ½ Cent Sales Tax 2020 Budget Amendment:

01

Better Jacksonville ½ Cent Sales Tax:
2020 Budget Amendment

September 30, 2019 Net Assets (Audited)	\$ 702,202
Better Jax Revenues as of 08/28/2020	\$ 415,943
Total Available Funds for Capital Expenditures	\$1,118,145
Less: Transfers Out Assigned for Capital Projects	
Jarboe Park Capital Expenditures	(\$ 596,258)
Senior Center Capital Expenditures	(\$ 400,000)
Total Assigned Capital Expenditures	(\$ 996,258)
Estimated balance available for future Capital Expenditures	\$ 121,877

The City has received roughly \$45,000 in donations from crowdfunding for the Senior Activity Center. There are several corporate and foundation grant requests that are outstanding, and more information should be received soon as to whether the City's requests have been awarded.

Estimates have been received for the construction of a front porch, ADA-compliant ramp, and a rear access ADA ramp. The cost of this construction is anticipated to be \$20,000. The cost is only for materials and the carpentry work will be completed by CONB's Public Works Department.

Should the additional porch and access ramps be paid from the \$45,000 in donations, the project would be left with \$25,000 that can be applied towards aesthetics such as paint, siding, and new furniture for the building. As more grants are awarded, those funds would be applied to the cost of the new structure.

02

Dover, Kohl & Partners:
2020 Budget Amendment

DKP 2020 Budget Amendment:

The Community Vision Plan and Code Update are valuable projects to the residents of Neptune Beach. When approved in late 2019, a budget amendment needed to be completed in order to appropriate funds to pay for Phase 1 of the work product.

Staff Proposes the Following:

401 Water & Sewer \$50,000

441 Stormwater \$50,000

500 Mobility Mgmt. Prg. \$20,000

001 Gen. Fund \$121,055

FY-2021 Preliminary Budget Summaries

General Fund, Gov. Fund, Enterprise Funds, Proprietary Funds and Advertisement



01

2021 Preliminary Budget Summary:

General Fund

THE CITY OF NEPTUNE BEACH
2021 PRELIMINARY BUDGET SUMMARY - GENERAL FUND
SEPTEMBER 30TH,

CITY WIDE ADOPTED BUDGET				
	Actual Fiscal 2019	Adopted Fiscal 2020	Actual Fiscal 2020	Proposed Fiscal 2021
REVENUES				
Taxes & Franchise Fees	3,466,839	3,616,088	3,445,015	3,723,979
Charges for Services	17,558	12,501	11,635	14,300
Licenses and Permits	234,758	238,965	195,088	277,700
Intergovernmental	1,976,328	1,419,560	989,946	1,406,100
Fines and Forfeitures	51,230	55,595	41,478	47,500
Investment Income	49,087	29,775	61,625	63,700
Miscellaneous	220,077	103,002	105,133	108,100
Total Revenues	6,015,877	5,475,486	4,849,918	5,641,379
EXPENDITURES				
Operations - General Fund:				
Mayor & Council	38,566	33,963	31,285	37,854
City Manager Office	163,305	187,969	130,490	217,492
Finance Department	123,272	136,419	121,931	133,995
Legal Counsel	189,493	150,000	156,198	150,000
Building Department	207,950	438,149	303,014	557,306
City Clerk Office	104,777	117,075	104,125	124,765
Non-Departmental	238,555	266,550	276,440	265,802
Police Department	3,481,087	3,591,021	3,250,451	3,263,591
Animal Control	70,367	70,597	63,254	70,130
Public Works Department	611,382	617,656	591,506	601,908
Ocean Rescue/Beach Cleanup	253,676	278,500	233,669	269,429
Parks Department	0	55,000	54,076	0
Total Operations - General Fund	5,482,430	5,942,899	5,316,439	5,692,272
Capital Outlay - General Fund :				
Mayor & Council	-	-	-	-
City Manager Office	-	-	-	-
Finance Department	-	-	-	-
Legal Counsel	-	-	-	10,000
Building Department	-	-	-	-
City Clerk Office	-	-	-	-
Non-Departmental	26,961	12,500	31,632	12,500
Police Department	21,901	5,000	93,708	468,950
Animal Control	-	-	-	-
Public Works Department	-	14,500	81,960	91,250
Ocean Rescue/Beach Cleanup	-	-	-	-
Total Capital Outlay - General Fund	48,862	32,000	207,301	582,700
Other Financing Sources (Uses)				
Proceeds On Sale of Capital Assets	23,614	16,500	25,844	26,000
Transfers In	105,000	250,000	-	225,000
Transfers Out	(114,833)	(125,000)	-	(293,300)
Appropriated Fund Balance	0	357,913	0	675,893
Net Changes In Fund Balances	498,366	0	(647,978)	0
Fund Balances, Beginning of Year	2,006,925	2,505,291	2,505,291	1,857,313
Fund Balances, End of Year	2,505,291	2,505,291	1,857,313	1,857,313

FY-2021 Preliminary Budget Summaries

General Fund, Gov. Fund, Enterprise Funds, Proprietary Funds and Advertisement



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2021 Preliminary Budgetary Comparison: Governmental Funds

THE CITY OF NEPTUNE BEACH PRELIMINARY 2021 BUDGETARY COMPARISON - GOVERNMENTAL FUNDS September 30th,

CITY WIDE ADOPTED BUDGET				
	Actual	Adopted	Actual	Proposed
	Fiscal 2019	Fiscal 2020	Fiscal 2020	Fiscal 2021
REVENUES				
Taxes & Franchise Fees	4,284,949	4,425,205	4,071,869	4,461,379
Charges for Services	57,783	72,152	44,355	54,300
Licenses and Permits	234,758	238,965	195,088	277,700
Intergovernmental	2,084,759	1,851,141	1,071,797	1,500,495
Fines and Forfeitures	77,374	76,045	52,652	61,900
Investment Income	60,567	34,028	61,625	74,750
Miscellaneous	293,714	216,002	219,398	161,100
Total Revenues	7,093,905	6,913,538	5,716,784	6,591,624
EXPENDITURES				
Operations - General Fund:				
Mayor & Council	38,566	33,963	31,285	37,854
City Manager Office	163,305	187,969	130,490	217,492
Finance Department	123,272	136,419	121,931	133,995
Legal Counsel	189,493	150,000	156,198	150,000
Building Department	207,950	438,149	303,014	557,306
City Clerk Office	104,777	117,075	104,125	124,765
Non-Departmental	238,555	266,550	276,440	265,802
Police Department	3,481,087	3,591,021	3,250,451	3,263,591
Animal Control	70,367	70,597	63,254	70,130
Public Works Department	611,382	617,656	591,506	601,908
Ocean Rescue/Beach Cleanup	253,676	278,500	233,669	269,429
Parks Department	0	55,000	54,076	0
Total Operations - General Fund	5,482,430	5,942,899	5,316,439	5,692,272
Operations - Special Revenue:				
Police Education Fund	8,574	9,010	852	5,250
Capital Improvement Fund	0	0	0	0
Community Development Block Grant	152,514	199,747	132,234	144,895
Convention Development Tax Fund	6,567	5,705	2,749	6,000
Fines & Forfeitures	2,041	1,396	0	1,800
Local Option Gas Tax Fund	250,394	272,063	214,896	188,341
Radio Communication Trust Fund	23,341	15,497	692	15,500
Better Jax 1/2 Cent Tax	38,726	0	0	0
Holiday/Special Events Fund	9,413	8,004	10,524	13,000
Jarboe Park CIP Fund	0	0	0	0
Street Improvement Fund	72,777	137,736	90,291	137,900
Total Operations - Special Revenue	564,347	649,158	452,238	512,686
Capital Outlay - General Fund :				
Mayor & Council	0	0	0	0
City Manager Office	0	0	0	0
Finance Department	0	0	0	0
Legal Counsel	0	0	0	10,000
Building Department	0	0	0	0
City Clerk Office	0	0	0	0
Non-Departmental	26,961	12,500	31,632	12,500
Police Department	21,901	5,000	93,708	468,950

FY-2021 Preliminary Budget Summaries

General Fund, Gov. Fund, Enterprise Funds, Proprietary Funds and Advertisement



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2021 Preliminary Budgetary Comparison: Governmental Funds Cont.

THE CITY OF NEPTUNE BEACH
PRELIMINARY 2021 BUDGETARY COMPARISON - GOVERNMENTAL FUNDS
September 30th,

CITY WIDE ADOPTED BUDGET	Actual Fiscal 2019	Adopted Fiscal 2020	Actual Fiscal 2020	Proposed Fiscal 2021
Capital Outlay - General Fund (continued):				
Animal Control	0	0	0	0
Public Works Department	0	14,500	81,960	91,250
Ocean Rescue/Beach Cleanup	0	0	0	0
Total Capital Outlay - General Fund	48,862	32,000	207,301	582,700
Capital Outlay - Special Revenue:				
Police Education Fund	0	0	0	0
Community Development Block Grant	0	0	0	0
Convention Development Tax Fund	47,139	44,325	5,138	21,500
Fines & Forfeitures	0	0	0	0
Local Option Gas Tax Fund	0	0	0	76,659
Radio Communication Trust Fund	0	0	0	0
Better Jax 1/2 Cent Tax	117,335	4,742	0	0
Holiday/Special Events Fund	0	0	0	0
Street Improvement Fund	17,838	50,000	7,931	300,000
Total Capital Outlay - Special Revenue	182,312	99,067	13,069	398,159
Capital Outlay - Capital Projects Fund:				
Capital Improvement Fund	94,833	420,000	0	0
Jarboe Park CIP Fund	99,710	893,088	30,300	350,000
	194,543	1,313,088	30,300	350,000
Total Capital Outlay - All Funds	425,717	1,444,155	250,670	1,330,859
Other Financing Sources (Uses)				
Proceeds On Sale of Capital Assets	23,614	16,500	25,844	26,000
Transfers In	292,166	1,373,289	0	981,500
Transfers Out	(197,166)	(1,168,088)	0	(746,500)
Appropriated Fund Balance	0	900,973	0	683,193
Net Changes In Fund Balances	740,025	0	(276,719)	0
Fund Balances, Beginning of Year	2,768,517	3,508,542	3,508,542	3,231,823
Fund Balances, End of Year	3,508,542	3,508,542	3,231,823	3,231,823

FY-2021 Preliminary Budget Summaries

General Fund, Gov. Fund, Enterprise Funds, Proprietary Funds and Advertisement



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2021 Preliminary Budget Summary:

Proprietary Funds

**THE CITY OF NEPTUNE BEACH
2021 PRELIMINARY BUDGET SUMMARY - PROPRIETARY FUNDS
SEPTEMBER 30TH,**

CITY WIDE ADOPTED BUDGET				
Water & Sewer	Actual	Adopted	Actual	Proposed
	Fiscal 2019	Fiscal 2020	Fiscal 2020	Fiscal 2021
REVENUES				
Charges for Services	4,861,901	4,661,070	4,294,976	4,512,200
Connection Fees	24,050	27,000	27,311	27,000
Other Income	156,335	3,000	0	0
Total Revenues	5,018,236	4,664,070	4,294,976	4,512,200
Operating Expenses				
Personnel Services	1,681,439	1,983,445	1,488,350	1,727,683
Utilities	230,831	285,920	210,048	286,300
Supplies and Materials	247,434	189,475	200,155	189,900
Contractual Services	204,839	184,946	295,617	403,300
Depreciation & Amortization	366,865	0	0	0
Repairs & Maintenance	127,572	183,325	96,075	157,650
Insurance	89,902	92,700	89,914	92,700
Miscellaneous	0	6,875	0	0
Total Operating Expenses	2,948,882	2,926,686	2,380,158	2,857,533
Operating Income	2,069,354	1,737,384	1,914,818	1,654,667
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	0	0	0	0
Capital Outlays	0	(1,318,000)	(424,531)	(1,544,000)
Interest Revenue	43,255	7,036	1,009	39,100
Interest/Amortization Expenses	(155,157)	(236,075)	(130,355)	(149,330)
Total Non-Operating Revenues (Expenses)	(111,902)	(1,547,039)	(553,877)	(1,654,230)
Income Before Operating Transfers	1,957,452	190,345	1,360,941	437
Transfers (out)	(95,000)	487,232	0	(377,840)
Change in Net Position	1,585,031	155,424	1,351,677	(552,663)
Net Position, Beginning of Year	10,809,374	12,394,405	12,394,405	13,746,082
Net Position, End of Year	12,394,405	12,549,829	13,746,082	13,193,419

FY-2021 Preliminary Budget Summaries

General Fund, Gov. Fund, Enterprise Funds, Proprietary Funds and Advertisement



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2021 Preliminary Budget Summary:

Proprietary Funds

THE CITY OF NEPTUNE BEACH
2021 PRELIMINARY BUDGET SUMMARY - PROPRIETARY FUNDS
SEPTEMBER 30TH,

Sanitation	Actual	Adopted	Actual	Proposed
	Fiscal 2019	Fiscal 2020	Fiscal 2020	Fiscal 2021
REVENUES				
Charges for Services	1,371,456	1,472,524	1,251,067	1,319,200
Connection Fees	0	0	0	0
Other Income	0	0	0	0
Total Revenues	1,371,456	1,472,524	1,251,067	1,319,200
Operating Expenses				
Personnel Services	211,915	235,065	184,101	216,753
Utilities	10,330	9,000	8,792	9,000
Supplies and Materials	5,984	9,475	4,866	7,200
Contractual Services	1,202,462	1,197,359	985,919	1,202,950
Depreciation & Amortization	0	0	0	0
Repairs & Maintenance	9,647	9,810	7,348	9,900
Insurance	14,003	13,125	12,593	13,200
Miscellaneous	0	0	0	0
Total Operating Expenses	1,454,342	1,473,834	1,203,618	1,459,003
Operating Income	(82,886)	(1,310)	47,449	(139,803)
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	0	0	0	0
Capital Outlays	0	0	0	0
Interest Revenue	643	2,100	0	700
Interest/Amortization Expenses	0	0	0	0
Total Non-Operating Revenues (Expenses)	643	2,100	0	700
Income Before Operating Transfers	(82,243)	790	47,449	(139,103)
Transfers (out)	0	0	0	0
Change in Net Position	(82,242)	790	47,449	(139,103)
Net Position, Beginning of Year	(124,016)	(206,258)	(206,258)	(158,809)
Net Position, End of Year	(206,258)	(205,468)	(158,809)	(297,912)

FY-2021 Preliminary Budget Summaries

General Fund, Gov. Fund, Enterprise Funds, Proprietary Funds and Advertisement



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2021 Preliminary Budget Summary:

Proprietary Funds

**THE CITY OF NEPTUNE BEACH
2021 PRELIMINARY BUDGET SUMMARY - PROPRIETARY FUNDS
SEPTEMBER 30TH,**

Stormwater Utility Fund	Actual	Adopted	Actual	Proposed
	Fiscal 2019	Fiscal 2020	Fiscal 2020	Fiscal 2021
REVENUES				
Charges for Services	440,460	400,000	1,103,670	1,105,300
Connection Fees	0	0	0	0
Other Income	0	0	0	0
Total Revenues	440,460	400,000	1,103,670	1,105,300
Operating Expenses				
Personnel Services	126,404	148,227	122,191	130,372
Utilities	1,625	2,150	1,459	2,200
Supplies and Materials	17,408	12,246	19,257	12,400
Contractual Services	132,207	39,800	28,833	39,900
Depreciation & Amortization	51,876	0	0	0
Repairs & Maintenance	16,475	27,000	19,286	33,250
Insurance	8,323	8,400	8,545	8,400
Miscellaneous	0	0	0	0
Total Operating Expenses	354,317	237,823	199,570	226,522
Operating Income	86,143	162,177	904,100	878,778
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	0	0	0	0
Capital Outlays	0	(9,000)	(184,811)	(1,259,250)
Interest Revenue	5,103	1,875	0	5,200
Interest/Amortization Expenses	(2,922)	(31,029)	(25,858)	(2,800)
Total Non-Operating Revenues (Expenses)	2,181	(38,154)	(210,669)	(1,256,850)
Income Before Operating Transfers	88,324	124,023	693,431	(378,072)
Transfers (out)	0	(50,000)	0	(50,000)
Change in Net Position	88,323	74,023	693,432	(428,072)
Net Position, Beginning of Year	479,871	568,194	568,194	1,261,626
Net Position, End of Year	568,194	642,217	1,261,626	833,554

FY-2021 Preliminary Budget Summaries

General Fund, Gov. Fund, Enterprise Funds, Proprietary Funds and Advertisement



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2021 Preliminary Budget Summary:

Proprietary Funds

THE CITY OF NEPTUNE BEACH
2021 PRELIMINARY BUDGET SUMMARY - PROPRIETARY FUNDS
SEPTEMBER 30TH,

Paid Parking Fund	Actual Fiscal 2019	Adopted Fiscal 2020	Actual Fiscal 2020	Proposed Fiscal 2021
REVENUES				
Charges for Services	318	493,416	338,856	361,800
Connection Fees	0	0	0	0
Other Income	0	0	0	0
Total Revenues	318	493,416	338,856	361,800
Operating Expenses				
Personnel Services	0	50	92,280	146,806
Utilities	668	0	43,631	12,550
Supplies and Materials	3,334	5,000	3,334	5,450
Contractual Services	18,000	361,474	23,450	52,000
Depreciation & Amortization	12,487	0	0	0
Repairs & Maintenance	0	0	0	16,400
Insurance	0	0	2,000	8,700
Miscellaneous	0	20,000	9,660	0
Total Operating Expenses	34,489	386,524	174,355	241,906
Operating Income	(34,171)	106,892	164,501	119,894
Non-Operating Revenues (Expenses)				
Intergovernmental Revenue	0	0	0	0
Capital Outlays	0	0	(41,875)	(18,250)
Interest Revenue	0	0	0	0
Interest/Amortization Expenses	0	0	0	0
Total Non-Operating Revenues (Expenses)	0	0	(41,875)	(18,250)
Income Before Operating Transfers	(34,171)	106,892	122,626	101,644
Transfers (out)	0	(20,000)	0	(20,000)
Change in Net Position	(34,171)	86,892	122,627	81,644
Net Position, Beginning of Year	0	(34,171)	(34,171)	88,456
Net Position, End of Year	(34,171)	52,721	88,456	170,100

*General Fund, Gov. Fund, Enterprise Funds,
Proprietary Funds and Advertisement*



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2021 Preliminary Budget Summary:

DRAFT Advertisement

BUDGET SUMMARY							
CITY OF NEPTUNE BEACH, FLORIDA - FISCAL YEAR 2020 - 2021							
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE x.xx% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES							
General Fund	3.3656						
ESTIMATED REVENUES:		GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	TOTAL ALL FUNDS
Taxes:	Millage per \$1,000						
Ad Valorem Taxes	3.3656	\$ 3,125,179					\$3,125,179
Sales and Use Taxes		765,000	737,400				1,502,400
Franchise and Utility Taxes		598,800					598,800
Charges for Services		190,700			7,325,500		7,516,200
Grants and Contributions		441,400	182,395			0	623,795
Fines and Forfeitures		47,500	14,400				61,900
License & Permits		199,500					199,500
Intergovernmental		177,100				1,016,300	1,193,400
Interest Income		63,700	11,050		45,000	273,500	393,250
Miscellaneous		58,500	5,000		0		63,500
TOTAL SOURCES		5,667,379	950,245	0	7,370,500	1,289,800	15,277,924
Transfers In		225,000	756,500	0	971,000	0	1,952,500
Fund Balances/Reserves/Net Assets		1,857,314	1,304,152	0	3,259,201	10,615,693	17,036,360
TOTAL REVENUE, TRANSFERS, & BALANCES		\$7,749,693	\$3,010,897	\$0	\$11,600,701	\$11,905,493	\$34,266,784
EXPENDITURES							
General Government		1,803,014					1,803,014
Public Safety		3,802,671	22,550			996,272	4,821,493
Public Works		693,158	702,900		7,960,855		9,356,913
Culture and Recreation		269,429	535,395				804,824
Debt Services		0	0	0	763,230		763,230
TOTAL EXPENDITURES		6,568,272	1,260,845	0	8,724,085	996,272	17,549,474
Transfers Out		293,300	453,200	0	170,000	0	916,500
Fund Balances/Reserves/Net Assets		888,121	1,296,852	0	2,706,616	10,909,221	15,800,810
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES		\$7,749,693	\$3,010,897	\$0	\$11,600,701	\$11,905,493	\$34,266,784
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.							