City of Atlantic Beach

Agenda

Budget Workshop

Monday, July 8, 2024 - 5:30 p.m.
City Hall, Commission Chamber
800 Seminole Road, Atlantic Beach, FL 32233

Invocation and Pledge of Allegiance

Page(s)

CALL TO ORDER

1. PUBLIC COMMENT

2. TOPICS

Budget Workshop #1 Presentation 3 - 38
Budget Workshop #1 Presentation

2.A. Budget Policy

2.B. Revenue Overview

2.C. Expense Overview

2.D. General Government

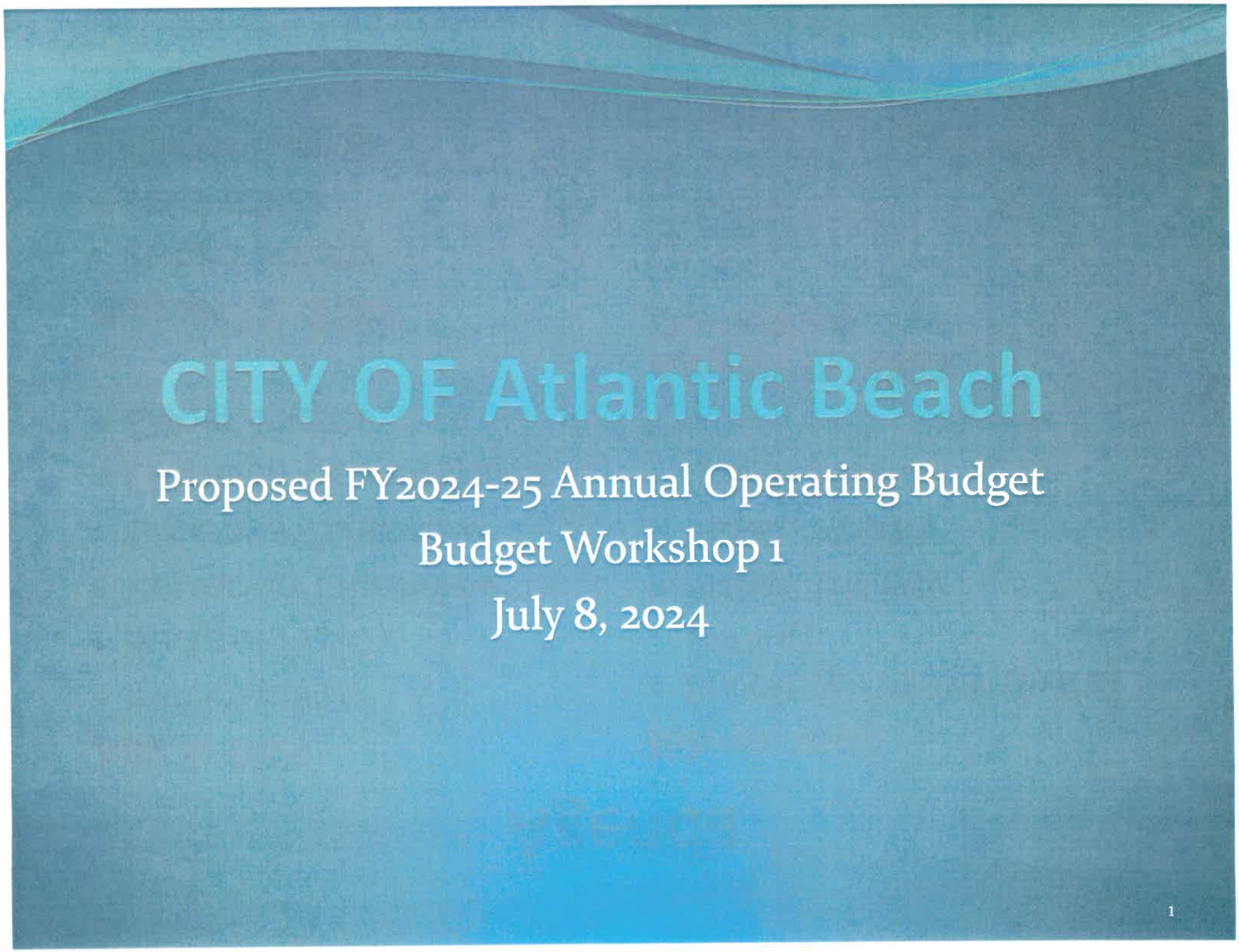
2.E. Other Topics

ADJOURNMENT

This meeting will be live-streamed and videotaped. The video recording will be posted within four business days on the City's website. To access live or recorded videos, visit www.coab.us/live.

Any person wishing to speak to the City Commission on any matter at this meeting should submit a request to the City Clerk. For your convenience, forms for this purpose are available at the entrance to the Commission Chamber.

In accordance with the Americans with Disabilities Act and Section 286.26, Florida Statutes, persons with disabilities needing special accommodation to participate in this meeting should contact the City Clerk's Office prior to the meeting.


CITY OF Atlantic Beach
Proposed FY2024-25 Annual Operating Budget
Budget Workshop 1
July 8, 2024
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Agenda

July 8, 2024

- Introduction
- Budget Policy
- Revenue Overview
- Expense Overview
- General Government
- Other Topics

August 12, 2024

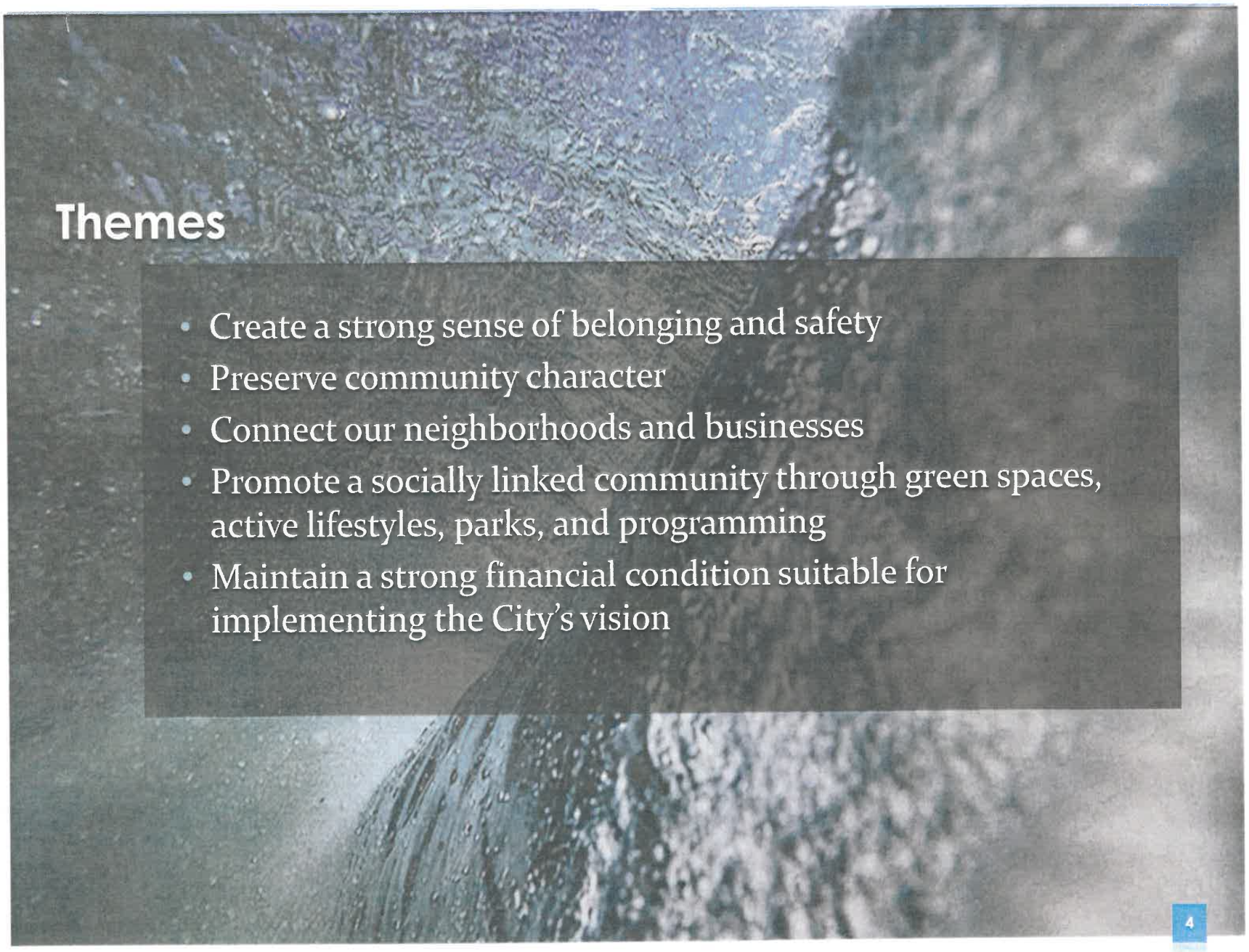
- Public Safety
- Recreation
- Other Topics

July 22, 2024

- Building, Planning and Zoning
- Public Utilities
- Public Works
- Other Topics

August 26, 2024 (Tentative)


Vision Statement
In Atlantic Beach, we have a strong sense of belonging and safety. Our citizens and government care deeply about community character and 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.
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Themes
• Create a strong sense of belonging and safety
• Preserve community character
• Connect our neighborhoods and businesses
• Promote a socially linked community through green spaces, active lifestyles, parks, and programming
• Maintain a strong financial condition suitable for implementing the City's vision
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Introduction

- An Annual Operating Budget is one of the City's most important work products that a City Manager is tasked with.
- This document gives the City Officials the authority to collect revenues and pay the expenses.
- It allocates the resources among departments in line with the Commission's priorities and policies by setting limits on how much each department can spend.

FY2023-24 Capital Accomplishments

- Pickle-ball Court Expansion
- Donner Park Splash Pad
- Levy Road 8' Wide Bike Path
- Dutton Island Fishing Pier Deck and Rail Replacement
- Howell Park Turtle Bridge Replacement
- New Crosswalk at Plaza and Sailfish
- Installed Two New AC Units in the Chambers and two in City Hall
- Painted and replaced the rotten wood at Adele Grage Community Center
- Construction of the Public Works Building

FY2023-24 Capital Accomplishments

- Installed New Theater Chairs in Adele Grage
- Sherman's Creek Cleaning
- 2024 Milling and Paving
- Speed Humps on Main Street
- Tide View Pier and walkway Deck and Rail Replacement
- 18th Street Walkover widening and Deck Replacement
- Ahern Street bike path
- Aquatic Drive Project
- Cutlass Drive Culvert
- Marshside Ditch Cleaning Contract

FY2023-24 Capital Accomplishments

- Stanley Road Drainage
- Mary Street Drainage
- WTP #1 Modernization
- WTP #1 (1,500 Gallon Diesel Tank for Generator)
- WTP #3 New Well and Pump Construction
- Large Water Meter Replacement Program
- Construct 110 LF of 12" PVC Watermain along Mayport Rd
- Construct 250 LF of 12" PVC Watermain Mayport Rd @ A1A
- Odor Control Implementation Wastewater Treatment Plant

FY2023-24 Capital Accomplishments

- Philadelphia Mixer Replacement
- WWTP replacing broken mixer used during the treatment process.
- WWTP Yard Task Lighting
- Inspect & Repaint Hydro Tanks
- Buccaneer Lift Station Retrofit (Flood Proofing)
- Lifeguard Station renovation
- Purchase of 100 W 1st Street
- Enterprise Resource Planning (ERP) System

Budget Policy

- The Budget Policy is a document adopted by the City Commission that sets the guidelines for a City Manager to propose a budget.
- This ensures that during the process the most important criteria are met in the construction of the budget.
- This creates the minimum expectations for the elected officials and the citizens.

Budget Policy Highlights

- Workshops
- Current Level of Service
- Current Tax Rate
- Balanced
- 25% Operating Reserves
- All Authorized Positions Funded

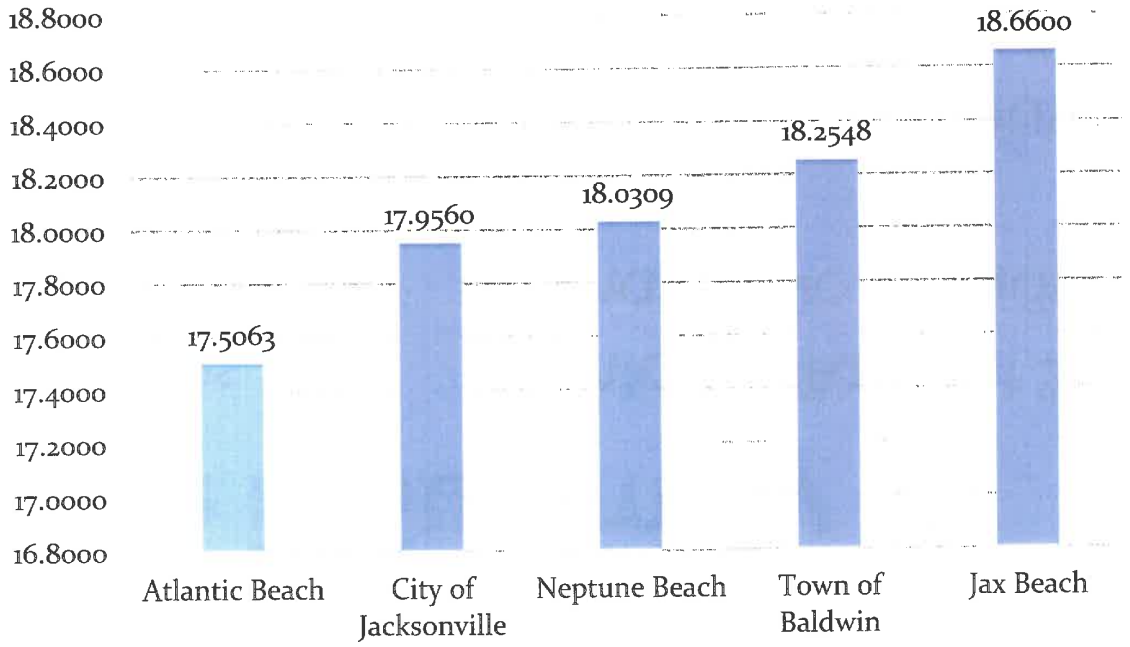
Total Revenues by Fund 2025 Proposed

	2024	2025	% Change
• General Fund	18,696,633	18,596,691	(0.53)
• Special Revenue Funds	3,790,348	3,989,027	5.24
• Debt Service Funds	122,364	119,347	(2.47)
• Capital Project Fund	5,773,680	5,073,042	(12.14)
• Enterprise Funds	27,468,948	27,555,283	0.31
• Trust Funds	3,294,322	3,194,053	(3.04)
Total Revenues	**$59,146,295**	**$58,527,443**	**(1.05%)**

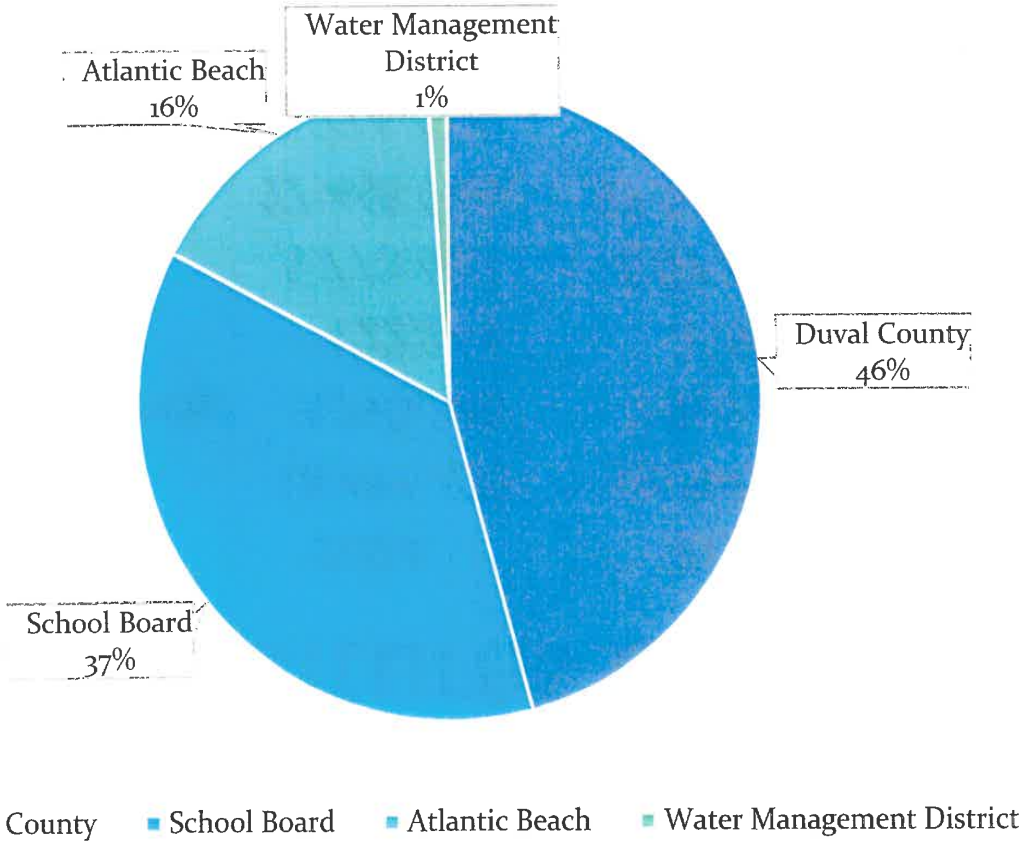
Revenue in Summary

• Property Taxes	Maintain Millage at 2.8410
• State Shared Rev	Estimated No Increase
• Transfers	Reduced
• Utility Rates	Estimated 3% Increase
• Sanitation Rates	3.7% Increase Effective
• Storm Water Fees	Estimated 9% Increase
• Permit Fees	No Permit Fee Increase
• Other User Fees	No Increase
• Grants	$2,882,250/As Needed

2024 Total Proposed Millages



Office of Property Appraiser Proposed 2024 Millages



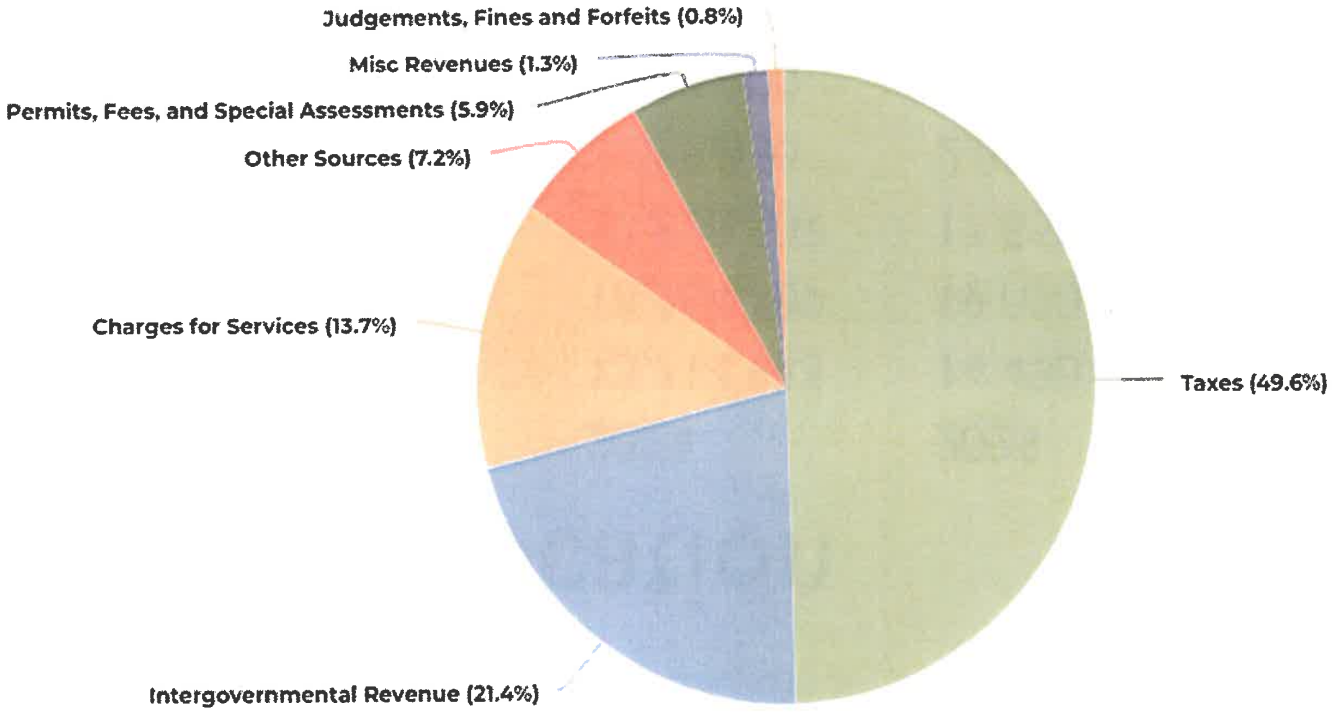
Total Expenditures by Fund

	2024	2025	%Change
• General Fund	18,696,633	18,596,69	(0.53)
• Special Revenue Funds	3,790,348	3,989,027	5.24
• Debt Service Funds	122,364	119,34	(2.47)
• Capital Project Fund	5,773,680	5,073,042	(12.14)
• Enterprise Funds	27,468,948	27,555,283	0.31
• Trust Funds	3,294,322	3,194,053	(3.04)
Total Expenses	**$59,146,295**	**$58,527,443**	**(1.05)**

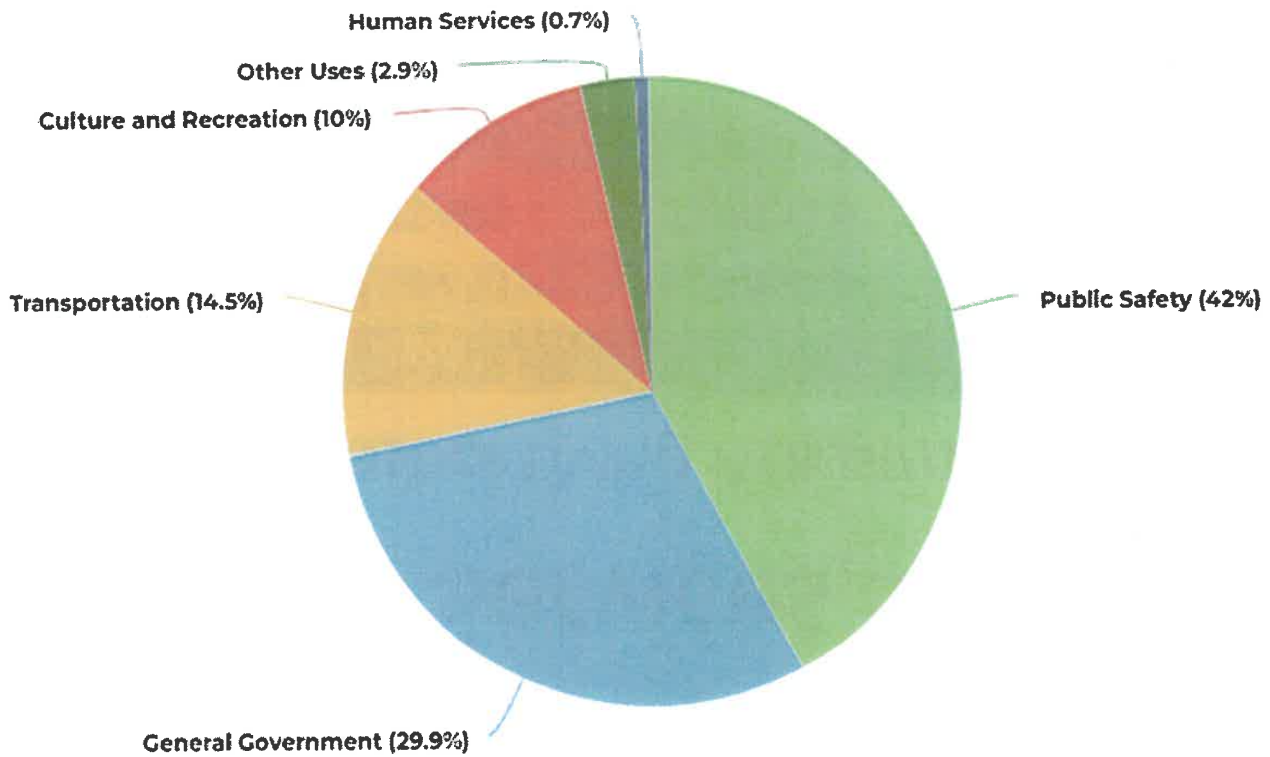
Resource Allocation

	2024	2025	% Change
• Personnel Services	13,714,965	14,490,985	5.7
• Operating Expenses	18,964,789	19,020,266	0.3
• Capital Outlay	17,828,307	17,559,772	(1.5)
• Debt Service	2,089,830	2,088,714	(0.1)
• Grants and Aids	93,000	90,00	(3.2)
• Other Uses	6,455,405	5,277,70	(18.2)
Total Expenses	**$59,146,295**	**$58,527,443**	**(1.05%)**

General Fund Revenue Diversification



General Fund Expense Distribution



Personnel Services Summary

- Raises of 5% Cost of Living Adjustment (COLA)

Personnel	2024	2025	% Change
General Govt.	3,116,653	3,348,464	7.4
Public Safety	5,635,580	5,890,113	4.5
Physical Environment	2,901,053	3,055,195	5.3
Transportation	1,222,677	1,288,242	5.4
Human Services	117,292	122,316	4.3
Culture and Recreation	721,709	786,655	9
Total	$13,714,965	$14,490,985	5.7%

General Liability

General Liability – The Insurance cost are allocated based on the policy to the various departments depending on the coverage of the policy. The policies include Auto, General Liability, Public Official and Employee Liability, Environmental, Fiduciary and Police Statutory and Liability.

- 2024 Estimate $712,642
- 2025 Budget $819,539
- **Increase of 15% $106,896**

Health Insurance

Health Insurance included is available for all full time employees. This budget includes an estimated 15% rate increase. We also conservatively assume any vacant positions will request the coverage although there is varying levels of participation due to turnover.

- 2024 Estimate $1,566,000
- 2025 Budget $1,800,900
- **Increase** **$234,900**

General Government

	2024	2025	%Change
City Commission	67,971	69,367	2.05
City Manager	642,822	635,360	(1.16)
City Clerk	394,746	396,564	0.46
Finance and Accting	1,373,025	1,441,127	4.96
Human Resources	282,141	313,472	11.10
Information Technology	914,812	994,930	8.76
Total	**$3,675,517**	**$3,850,820**	**4.77**

Departments

Commission

- Reduction in Aid to Government Agencies (Neptune Beach Senior Center)

City Manager

- Reduction in Expected Personal Leave Payout

City Clerk

- Removal of Records Management Consultant
- Records Management Specialist Reclassification

Departments

Finance and Accounting

- Removed Positions: Utility Billing Supervisor and Customer Service Supervisor
- Added new positions: Customer Service/Utility Billing Supervisor and Customer Service Specialist

Human Resources

- Increase in 401 Contribution Match
- HR Software Annual Renewal (NeoGov)

Information Technology

- Increase from 10% to 100% of IT Support Tech I Salary
- Phone System Consulting
- New Licenses for Software

Included Capital Projects

- Rehab and Paint Both Ground Storage Tanks $250,000
- WTP # 2 Modernization Construction $1,300,000
- WTP # 2 Engineering Evaluation and Pump Repair $100,000
- Blast and Paint Ground Storage Tanks at WTP # 3 $100,000
- Replace Chlorine Gas With Hypo-Chlorite at WTP # 3 $150,000
- Construction of Ground Storage Tank and Chemical Fee Building at WTP 2 $2,300,000
- Replace Servers on Garden Lane $275,000
- Phase 2 of Sherry Drive WM Extension $1,600,000
- Replace Water Services on Seminole Road $120,000
- Service Line and Valve Replacements (Various) $100,000
- Retro High Priority L/S Due to Flooding at Cavalla L/S $400,000
- 20th Street L/S New Generator $95,000
- Infiltration and Inflow Control Assessment and Implementation $500,000
- Retro High Priority L/S Vulnerable to Flooding (TBD) $500,000
- Replacement of Clay Service Lines $200,000
- New Building with Lab, Locker Room and Office Area $100,000

Included Capital Projects

- Construct Hypochlorite Building $950,000
- Replace Influent Headworks Piping $1,100,000
- Odor Control Assessment and Implementation $200,000
- Replace Hoffman Blower $300,000
- Replace Allen Bradley SLC 500 SCADA $100,000
- Replace Digester Catwalk $185,030
- Replace Oldest Truck with Mack Truck $325,000
- Ahern Drainage Improvements $500,000
- Mary Street Improvements $415,000
- Dutton Island Road Drainage Improvements $70,000
- Creek Restoration Pilot Project $50,000
- ROW Parking Pads With Turfblock $50,000
- Little Wonder Monster Leaf Vacuum, $55,000
- Purchase of Dora Drive $1,100,000
- Ahern Street Complete Streets $550,000
- Milling and Paving $215,862
- Sidewalks Throughout City as Needed $125,000

Included Capital Projects

- Replace Bull Park Cabana At Mailbox Area $60,000
- 16th Street Beach Walkover $650,000
- Beaches Veterans Memorial Park Project $25,000
- Dune Walkover Maintenance and Repairs $222,180
- Dutton Island Park Replacement/Rehab Causeway Bridge Sheetpiling $900,000
- Levy Road Multi-Use Path $650,000
- 100 West 1st Street $226,000

Enhancements

- Jordan Park Roof Replacement $65,000
- Critical Public Facilities High Exposure Evaluation and Improvements $80,000
- Patrol Vehicle 3% Price Increase $150,000
- Admin Detective Vehicle $35,000
- Removed Lifeguard ATV $20,000
- 50-Year Drainage Plan Evaluation Major Drainageways and Projects $200,000
- Replacement of 6 Bay Barn With Metal 6 Bay Building $300,000
- Scorpion II Trailer Attenuator With Mobile Traffic /Signal Board $50,000
- Hustler X One 52" Zero Turner Mower $11,000
- Two New Street Division Trucks $86,000
- Turtle Crawl $25,000
- Building Improv. to Baker and Jordan Centers $100,000
- Gail Baker Center Expansion $500,000
- Adele Grage Roof Replacement $50,000
- Gail Baker Center Flooring Upgrades $20,000
- Garage Shed With Concrete Floor at PW Yard $20,000
- 8x10 Shed for Baker Center $15,000
- Rebuild Last Tideviews Park Deck & North Kayak Ramp $125,000

Enhancements

- Aquatic Dog Park Bulkhead in Pond $90,000
- Donner Park Pickleball Restroom Upgrades $17,000
- Tideviews Restroom Upgrades $17,000
- Two New Picnic Cabanas at Donner Splash Pad $50,000
- Tennis and Basketball Court Surfaces $150,000
- Tideviews Kayak Launch Replacement $40,000
- Veterans' Park Pavilion and Grill $30,000
- Rose Park Playground Equipment $60,000
- Marvin Gardens Upgrade Playground Equipment $45,000
- City-wide Upgrade Playground Equipment $150,000
- Replace P65 2011 Ford Ranger $43,000
- New Truck to Replace #59 or #P3 $43,000
- Landscaping that Hides Public Property $10,000
- Mayport Flyover - Landscaping/Irrigation Upgrades $25,000)
- Atlantic Blvd. Smart Irrigation $25,000
- Seminole/Atlantic Beautification $25,000

City Commission

Description	Department Name	FY2024 Budget	Proposed FY2025 Budget	% Change
SALARIES	Commission	$39,378	$41,906	6.42%
F.I.C.A	Commission	$3,063	$3,206	4.67%
WORKERS' COMPENSATION	Commission	$83	$95	15.01%
COMMUNICATIONS	Commission	$748	$2,460	228.88%
PRINTING & PUBLISHING	Commission	$500	$500	0.00%
OPERATING SUPPLIES	Commission	$3,200	$3,200	0.00%
BOOK,SUBSCRIP,MEMBERSHIPS	Commission	$500	$500	0.00%
TRAINING	Commission	$8,500	$8,500	0.00%
AIDS TO GOVERNMENT AGENCS	Commission	$12,000	$9,000	-25.00%
Totals		**$67,971**	**$69,366**	**2.05%**

City Manager

Description	Division Name	FY2024 Budget	Proposed FY2025 Budget	% Change
SALARIES	City Manager	$438,952	$447,895	2.04%
SPECIAL PAY	City Manager	$30,800	$6,000	-80.52%
F.I.C.A.	City Manager	$29,548	$34,264	15.96%
ICMA 401	City Manager	$34,338	$23,860	-30.51%
ICMA 457	City Manager	$11,414	$15,469	35.53%
BENEFIT GROUP-GENERAL	City Manager	$8,421	$8,421	0.00%
401 GENL DEF CONTR MATCH	City Manager	$0	$1,640	#DIV/0!
UNFUNDED LIABILITY-GEPP	City Manager	$8,197	$8,197	0.00%
HEALTH	City Manager	$52,537	$60,418	15.00%
LIFE	City Manager	$400	$460	15.00%
WORKERS' COMPENSATION	City Manager	$3,500	$4,025	15.00%
PROFESSIONAL SERVICES	City Manager	$5,000	$5,000	0.00%
TRAVEL AND PER DIEM	City Manager	$1,100	$1,100	0.00%
COMMUNICATIONS	City Manager	$2,000	$2,000	0.00%
RENTALS & LEASES	City Manager	$220	$220	0.00%
PRINTING & PUBLISHING	City Manager	$2,090	$2,090	0.00%
OFFICE SUPPLIES	City Manager	$65	$65	0.00%
OPERATING SUPPLIES	City Manager	$2,650	$2,646	-0.15%
BOOK,SUBSCRIP,MEMBERSHIPS	City Manager	$5,090	$5,090	0.00%
TRAINING	City Manager	$6,500	$6,500	0.00%
Totals		**$642,821**	**$635,360**	**-1.16%**

City Clerk

Description	Division Name	FY2024 Budget	Proposed FY2025 Budget	% Change
SALARIES	City Clerk	$208,305	$243,794	17.04%
OVERTIME	City Clerk	$4,000	$4,000	0.00%
SPECIAL PAY	City Clerk	$2,000	$2,000	0.00%
F.I.C.A.	City Clerk	$17,488	$18,650	6.65%
BENEFIT GROUP-GENERAL	City Clerk	$8,421	$8,421	0.00%
401 GENL DEF CONTR MATCH	City Clerk	$2,389	$4,750	98.84%
UNFUNDED LIABILITY-GEPP	City Clerk	$8,197	$8,197	0.00%
HEALTH	City Clerk	$41,047	$47,203	15.00%
LIFE	City Clerk	$355	$408	15.00%
WORKERS' COMPENSATION	City Clerk	$564	$648	15.00%
PROFESSIONAL SERVICES	City Clerk	$0	$100	#DIV/0!
OTHER CONTRACTUAL SERVS.	City Clerk	$52,174	$9,874	-81.07%
TRAVEL AND PER DIEM	City Clerk	$100	$100	0.00%
COMMUNICATIONS	City Clerk	$1,480	$1,480	0.00%
TRANSP.,POSTAGE,MESSENGER	City Clerk	$300	$300	0.00%
REPAIRS & MAINTENANCE	City Clerk	$21,893	$19,844	-9.36%
PRINTING & PUBLISHING	City Clerk	$10,325	$10,444	1.15%
OTHER CURRENT CHARGES	City Clerk	$500	$500	0.00%
OFFICE SUPPLIES	City Clerk	$1,200	$1,200	0.00%
OPERATING SUPPLIES	City Clerk	$5,200	$5,200	0.00%
BOOK,SUBSCRIP,MEMBERSHIPS	City Clerk	$1,810	$1,810	0.00%
TRAINING	City Clerk	$6,999	$7,640	9.16%
Totals		**$394,745**	**$396,564**	**0.46%**

Finance

Description	Division Name	FY2024 Budget	Proposed FY2025 Budget	% Change
SALARIES	Finance	$849,366	$865,631	1.91%
OVERTIME	Finance	$15,000	$15,000	0.00%
SPECIAL PAY	Finance	$5,618	$5,618	0.00%
F.I.C.A.	Finance	$59,521	$66,221	11.26%
BENEFIT GROUP-GENERAL	Finance	$23,580	$23,580	0.00%
401 GENL DEF CONTR MATCH	Finance	$14,810	$34,999	136.32%
UNFUNDED LIABILITY-GEPP	Finance	$22,950	$22,950	0.00%
HEALTH	Finance	$142,450	$163,818	15.00%
LIFE	Finance	$1,658	$1,907	15.00%
WORKERS' COMPENSATION	Finance	$7,350	$8,453	15.00%
REEMPLOYMENT COMPENSATION	Finance	$111	$128	15.00%
PROFESSIONAL SERVICES	Finance	$0	$250	#DIV/0!
ACCOUNTING & AUDITING	Finance	$65,550	$65,550	0.00%
OTHER CONTRACTUAL SERVS.	Finance	$40,050	$40,050	0.00%
TRAVEL AND PER DIEM	Finance	$500	$500	0.00%
COMMUNICATIONS	Finance	$2,452	$3,976	62.15%
TRANSP.,POSTAGE,MESSENGER	Finance	$54,208	$54,208	0.00%
RENTALS & LEASES	Finance	$660	$660	0.00%
REPAIR & MAINTENANCE	Finance	$2,000	$2,000	0.00%
PRINTING & PUBLISHING	Finance	$25,000	$25,000	0.00%
OFFICE SUPPLIES	Finance	$3,000	$3,000	0.00%
OPERATING SUPPLIES	Finance	$20,000	$20,440	2.20%
BOOK,SUBSCRIP,MEMBERSHIPS	Finance	$2,405	$2,405	0.00%
TRAINING	Finance	$14,785	$14,785	0.00%
Totals		**$1,373,024**	**$1,441,126**	**4.96%**

Human Resources

Description	Division Name	FY2024 Budget	Proposed FY2025 Budget	% Change
SALARIES	Human Resources	$178,161	$187,060	4.99%
SPECIAL PAY	Human Resources	$3,000	$3,000	0.00%
F.I.C.A.	Human Resources	$14,814	$14,310	-3.40%
BENEFIT GROUP-GENERAL	Human Resources	$4,996	$4,996	0.00%
401 GENL DEF CONTR MATCH	Human Resources	$5,810	$15,868	173.12%
UNFUNDED LIABILITY-GEPP	Human Resources	$11,047	$11,047	0.00%
HEALTH	Human Resources	$37,645	$43,292	15.00%
LIFE	Human Resources	$264	$304	15.00%
WORKERS' COMPENSATION	Human Resources	$278	$320	15.00%
OTHER CONTRACTUAL SERVS.	Human Resources	$9,000	$6,450	-28.33%
TRAVEL AND PER DIEM	Human Resources	$2,000	$2,000	0.00%
COMMUNICATIONS	Human Resources	$1,025	$1,025	0.00%
TRANSP.,POSTAGE,MESSENGER	Human Resources	$100	$100	0.00%
REPAIR & MAINTENANCE	Human Resources	$0	$12,200	#DIV/0!
PRINTING & PUBLISHING	Human Resources	$7,500	$2,000	-73.33%
OFFICE SUPPLIES	Human Resources	$1,500	$1,500	0.00%
OPERATING SUPPLIES	Human Resources	$1,500	$1,500	0.00%
BOOK,SUBSCRIP,MEMBERSHIPS	Human Resources	$1,500	$2,500	66.67%
TRAINING	Human Resources	$2,000	$4,000	100.00%
Totals		**$282,140**	**$313,471**	**11.10%**

Information Technology

Description	Division Name	FY2024 Budget	Proposed FY2025 Budget	% Change
SALARIES	Info Technology	$218,913	$272,913	24.67%
OVERTIME	Info Technology	$11,500	$11,500	0.00%
SPECIAL PAY	Info Technology	$1,000	$3,400	240.00%
F.I.C.A.	Info Technology	$16,531	$20,878	26.29%
BENEFIT GROUP-GENERAL	Info Technology	$5,100	$5,100	0.00%
401 GENL DEF CONTR MATCH	Info Technology	$0	$1,514	#DIV/0!
UNFUNDED LIABILITY-GEPP	Info Technology	$4,918	$4,918	0.00%
HEALTH	Info Technology	$20,673	$23,774	15.00%
LIFE	Info Technology	$264	$304	15.00%
WORKERS' COMPENSATION	Info Technology	$382	$439	15.00%
OTHER CONTRACTUAL SERVS.	Info Technology	$16,400	$19,900	21.34%
TRAVEL AND PER DIEM	Info Technology	$800	$800	0.00%
COMMUNICATIONS	Info Technology	$78,128	$78,128	0.00%
TRANSP.,POSTAGE,MESSENGER	Info Technology	$500	$500	0.00%
RENTAL AND LEASES	Info Technology	$22,579	$22,579	0.00%
REPAIR & MAINTENANCE	Info Technology	$424,966	$436,126	2.63%
PRINTING & PUBLISHING	Info Technology	$100	$100	0.00%
OFFICE SUPPLIES	Info Technology	$100	$100	0.00%
OPERATING SUPPLIES	Info Technology	$32,500	$32,500	0.00%
GASOLINE	Info Technology	$500	$500	0.00%
BOOK,SUBSCRIP,MEMBERSHIPS	Info Technology	$1,000	$1,000	0.00%
TRAINING	Info Technology	$6,957	$6,957	0.00%
COMPUTER EQUIPMENT	Info Technology	$51,000	$51,000	0.00%
Totals		**$914,811**	**$994,930**	**8.76%**