



*City of  
Neptune Beach  
Fiscal Year 2013  
Budget*

# **CITY of NEPTUNE BEACH, FLORIDA ANNUAL BUDGET**

**2012 – 2013**

## **COUNCIL**

**Harriet Pruette, Mayor  
Kara Tucker, Vice-Mayor  
Richard Arthur, Councilor  
John Jolly, Councilor  
Scott Wiley, Councilor**

**\***

**CITY MANAGER – James R. Jarboe**

**CITY ATTORNEY – Patrick Krechowski**

**CITY CLERK - Lisa Volpe**

**\***

**DIRECTOR OF FINANCE – Steven L. Ramsey**

**DIRECTOR OF PUBLIC SAFETY – David W. Sembach**

**DIRECTOR OF PUBLIC SERVICES – Leon R. Smith**



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City of  
**Neptune Beach**

116 First Street • Neptune Beach, Florida 32266-6140  
(904) 270-2400 x 31 • FAX (904) 270-2526 • Suncom 852-2400 x 31



**Jim Jarboe**  
City Manager

September 10, 2012

The Honorable Mayor and City Council  
City of Neptune Beach, Florida

Re: Fiscal Year 2013 Proposed Budget

Councilors:

In putting the budget together this year, we were faced with an unexpected 37% cost increase for employee health insurance plan offerings which are not nearly as good as those our sister cities are able to provide their employees. Since we have dramatically cut costs in all areas of our budget for the last six years, trying to meet the challenge of this unexpected increase was difficult to say the least.

We are happy to report that even with this unexpected cost, we were able to base the budget on the rolled back rate, which is a revenue neutral rate for Neptune Beach residents. Again, this was accomplished by the development of grant funding, not by increased staffing (staff has been reduced by 18% since 2006) and by not giving pay raises or cost of living increases since 2008. In general our city does more with less.

It is important to note that Neptune Beach's millage rate is half of what most cities in Florida charge. Of the total property tax bill our citizens receive, our city gets less than 19% to provide quality services. The remaining percentage of property taxes goes to Jacksonville and the Duval County School Board.

Neptune Beach's low millage rate for the services provided is a bargain for our citizens. The average homesteaded residence in Neptune Beach pays about \$290 in property tax a year, or \$24.22 per month, to our City for city services including 24-hour-a-day police service with a two minute response time in an emergency. When you compare the \$24.22 against what one pays for cable TV or cell phone service or lunch at a fast food restaurants every month, you have a real bargain.

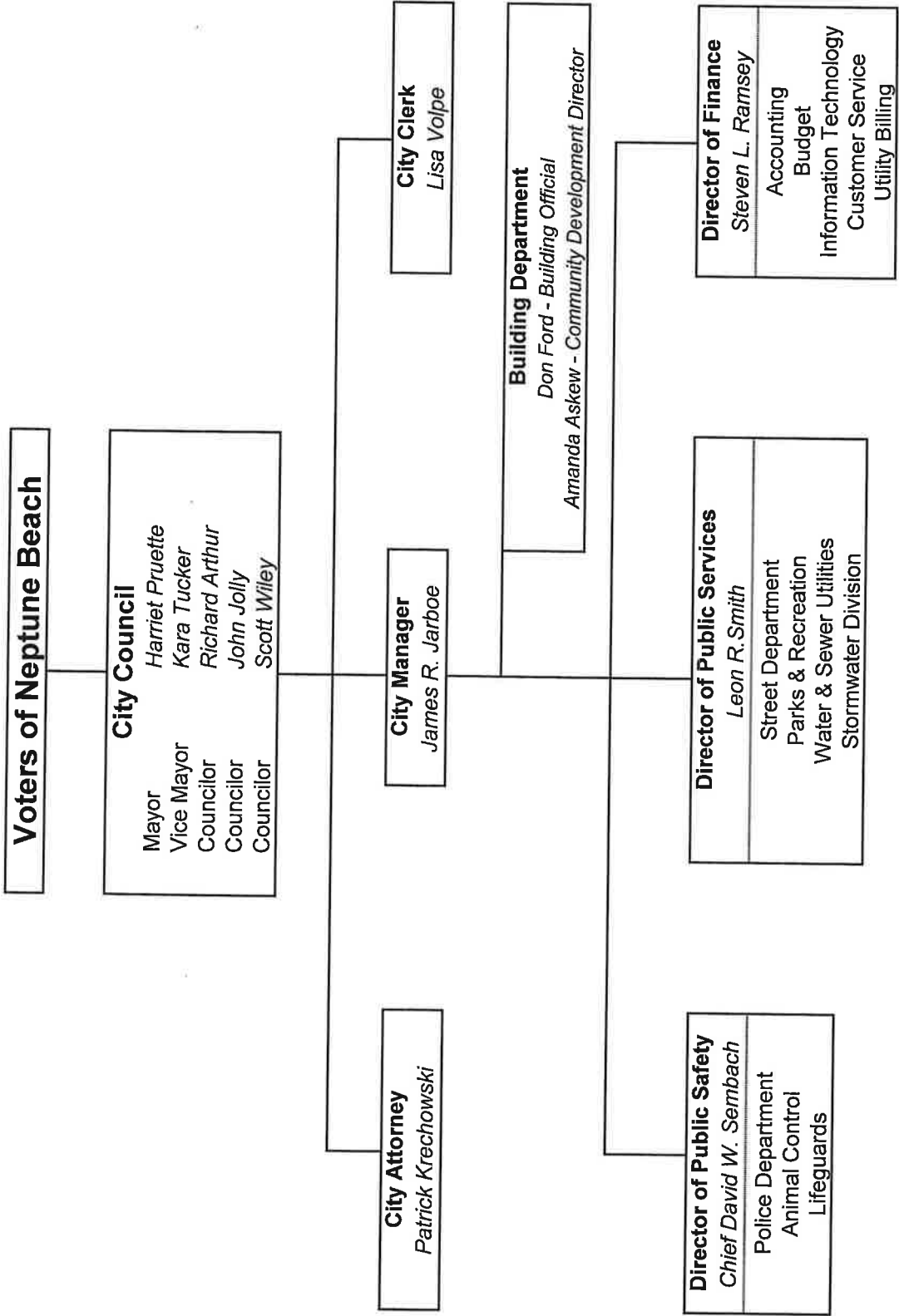
As last year, the ability to maintain the low millage rate has been achieved through the City tightening its belt over the past seven years by doing more with less and figuring a way to do it within the existing revenues. In future years, however, this will be impossible to continue without additional revenue.

Sincerely,

A handwritten signature in blue ink that reads "James R. Jarboe". The signature is written in a cursive, flowing style with a large initial "J" and a distinct "R".

James R. Jarboe,  
City Manager

City of Neptune Beach - Organizational Chart



**BACKGROUND  
AND THE  
BUDGET  
PROCESS**



## **City of Neptune Beach, Florida**

### **Background**

The City of Neptune Beach was organized under Section 6 of Chapter 15356 Laws of Florida, 1931 and is currently governed as a municipal corporation under the Home Rule Charter of the City of Neptune Beach, Florida adopted by Laws of Florida Chapter 88-481, effective October 1, 1988.

Since 1989 the City has operated under an elected Mayor-Council form of government. The City Council is responsible for enacting the ordinances and resolutions that govern the City. The Mayor presides over public meetings and ceremonial events. The Council appoints the City Manager. As Chief Executive Officer, the City Manager is charged with the enforcement of all ordinances and resolutions passed by the Council. Department heads for Public Safety, Public Works and Finance are recruited by the City Manager. By special referendum the City Clerk became an appointed position in October 1999. The City Clerk is appointed by the City Council and serves as Clerk to the Council and is charged with the custody of all public records.

The City of Neptune Beach is located on Duval County's barrier island, adjacent to the Atlantic Ocean. The structure of government with the consolidated City of Jacksonville (Duval County) makes an uncommon relationship between the City of Neptune Beach and its county government. As an entity, the City of Neptune Beach exists as approximately 2.25 square miles bounded on the east by the Atlantic Ocean, the west by the Intra-Coastal Waterway, the north by Atlantic Beach and the south by Jacksonville Beach.

Since its inception in 1931, the City of Neptune Beach has grown to have a population of approximately 7,500. That growth is nearing its maximum capacity due to build-out of all available land. Less than 5% of the City's area is non-residential. A portion of that 5% includes two schools and six churches within the City limits.

Lacking industrial development, the limited commercial district is primarily retail, with restaurants occupying a considerable percentage of the commercial base. Neptune Beach is primarily a residential community. Tourism is minimal due to the residential character of the City and limited motel accommodations. Town Center, the central business district joining Atlantic Beach and Neptune Beach at Atlantic Boulevard and the ocean, was completed in fiscal year 2001 transforming parking, lighting, landscaping and brick-laid walkways.

The overall economic outlook for the City continues to mirror the economy of Florida.

## **City of Neptune Beach, Florida**

### **General Budgetary Principals**

The annual budget is the primary financial planning tool for the City. It sets forth management's estimate of available resources and describes the way in which those resources will be expended. Like any plan, the budget is carefully monitored throughout the year so that material variances may be identified and action taken to correct them. In addition, since no plan will be able to accurately predict all future events, management must have sufficient flexibility to make adjustments during the year without altering the general intent of the City Council as reflected in the adopted budget. The rules set forth below are intended to provide that control and flexibility.

- Formal budgetary integration is employed as a management control device during the year for the General Fund and the Special Revenue Funds. Formal budgetary integration is not employed for Debt Service or Enterprise Funds.
- The City maintains the legal level of budgetary control at the department level in the General Fund and at the fund level for all other funds. Total expenditures for each fund may not exceed appropriations without approval by Council.
- The City Manager is authorized to transfer budgeted amounts between accounts within a department. At any time during the year, the City Manager may transfer unencumbered appropriated balances among line items within one department, or between departments within the same fund, provided that such transfer does not exceed the total appropriation for that fund.
- In the event that uncontrollable circumstances cause deviations from budget in an amount greater than that which can be remediated through line item transfer, flexibility and relief are provided by budget amendment procedures as established by Florida Statutes. These statutes give the City Council the authority to adopt a budget and modify it as necessary during the fiscal year.
- The City also maintains an encumbrance accounting system to assist in budgetary control. At year-end, outstanding encumbrances are recorded as reservations of fund balance.

## City of Neptune Beach, Florida

### Budget Process

The budget process begins in April and ends in September. Through a series of discussions, workshops, and public meetings, the City's level of service goals and anticipated revenues and expenditures for the next fiscal year are developed. Revenue is projected from historical data, estimates, and statistical trends available from City records and outside sources. Expenditures are estimated based on cost analyses, expected needs, and historical data produced by the finance and operating departments. The budget process also produces the related Five Year Capital Improvement Plan.

The following is a brief summary of the timing and principal steps in the budget process:

#### DATE

#### ACTIVITY

|               |   |
|---------------|---|
| April - May   | City Manager establishes service level goals and broad citywide objectives for the upcoming budget year.<br><br>The Finance Department reviews and prepares the necessary forms and instructions and distributes them to the individual departments.  |
| May - June    | City Manager meets with Department Heads to review budget requests.<br><br>Department Heads return budget requests to the Finance Department for review and compilation of preliminary budget document.   |
| June - August | City Manager adopts the Not To Exceed millage rate.<br><br>City Manager and Finance Director present proposed budget to the City Council for review.  |
| September     | City Council conducts two public hearings to present the proposed budget in the form of an ordinance, in compliance with the Truth in Millage statute. These hearings provide citizens with additional opportunities to express their views about the proposed budget.<br><br>At the second hearing, the budget ordinance is adopted. |

**GENERAL  
FUND**

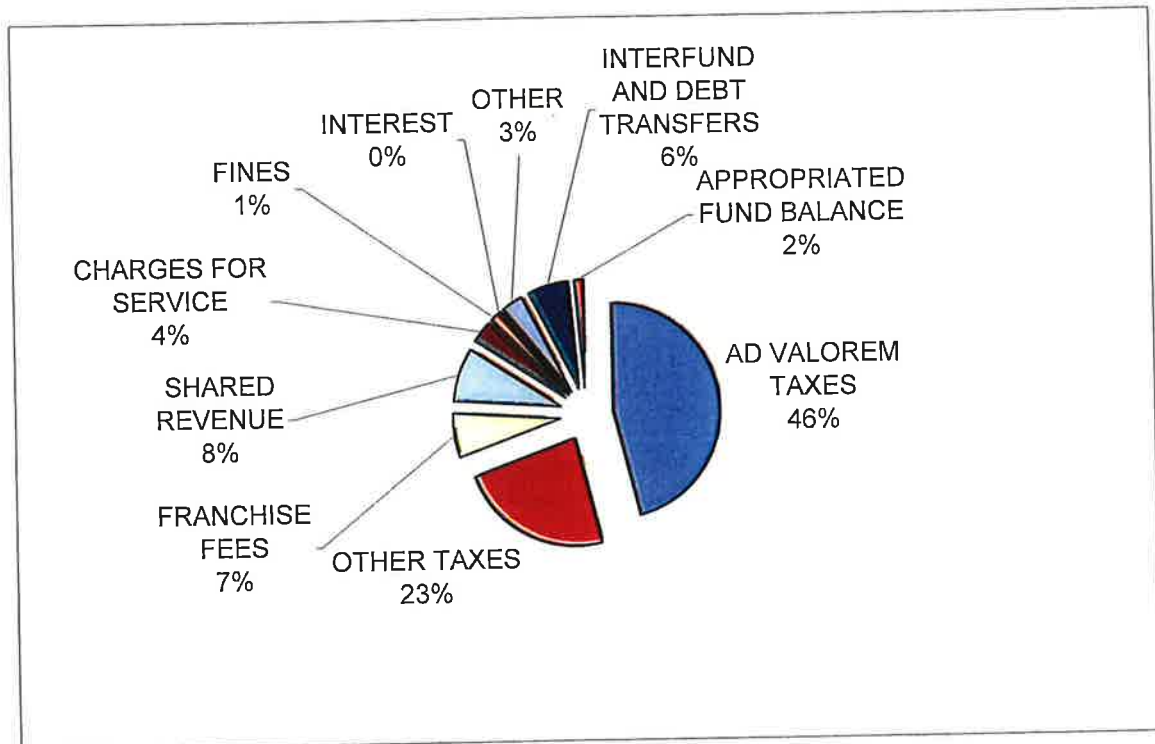
# **GENERAL FUND**

The General Fund is used to account for the resources devoted to financing the general services that a City performs for its citizens, such as police, building and zoning, maintenance of streets and roads, and other services. Property taxes, sales taxes, franchise fees, fines and other sources of revenue used to finance the fundamental operations of the City are included in the General Fund. The General Fund is also charged with all the costs of operating the government for which a separate fund has not been established.

The financial resources of the General Fund are expended for current operations. Debt service and large capital projects are recorded in the Debt Service Fund and Capital Projects Fund respectively.

## GENERAL FUND REVENUE

|                              |                     |
|------------------------------|---------------------|
| AD VALOREM TAXES             | \$ 2,143,451        |
| OTHER TAXES                  | 1,082,523           |
| FRANCHISE FEES               | 305,100             |
| SHARED REVENUE               | 371,312             |
| CHARGES FOR SERVICE          | 166,600             |
| FINES                        | 58,800              |
| INTEREST                     | 13,050              |
| OTHER                        | 157,975             |
| INTERFUND AND DEBT TRANSFERS | 275,000             |
| APPROPRIATED FUND BALANCE    | 70,000              |
|                              | <u>\$ 4,643,811</u> |

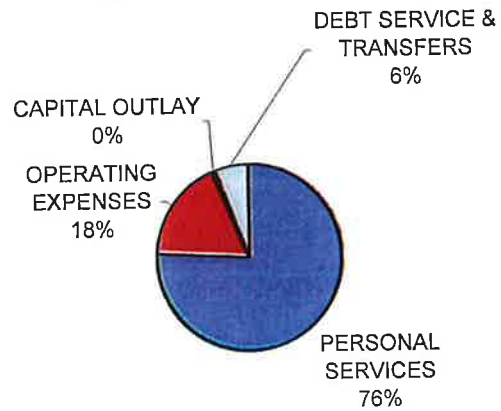


| GENERAL FUND REVENUE         | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| AD VALOREM TAXES             | \$ 2,039,505                  | \$ 2,032,847                  | \$ 2,095,292                 | \$ 2,101,292                  |
| PERSONAL PROPERTY TAXES      | 36,307                        | 35,693                        | 40,051                       | 40,051                        |
| DELINQUENT AD VAL. TAXES     | 2,631                         | 11,401                        | 2,108                        | 2,108                         |
| JAX BCH ELEC FRANCHISE       | 239,409                       | 241,795                       | 217,500                      | 216,500                       |
| GAS FRANCHISE                | -                             | -                             | 600                          | 600                           |
| SANITATION FRANCHISE         | 99,002                        | 88,976                        | 85,100                       | 88,000                        |
| TELECOMMUNICATIONS TAX       | 359,143                       | 333,453                       | 328,765                      | 318,902                       |
| PROFESIONAL/OCCUP LICENSE    | 60,309                        | 52,971                        | 52,500                       | 52,500                        |
| BUILDING PERMITS             | 44,565                        | 40,446                        | 39,500                       | 41,500                        |
| PLAN REVIEW FEES             | 19,471                        | 18,952                        | 17,225                       | 18,150                        |
| INSPECTION FEES              | 62,380                        | 44,242                        | 41,740                       | 43,900                        |
| SOLAR PANEL/ EECBG GRANT     | -                             | -                             | 75,675                       | -                             |
| 11 - CENT REV SHARING CIG    | 149,360                       | 150,318                       | 146,416                      | 147,046                       |
| ALCOHOLIC BEVERAGE LICENSE   | 6,155                         | 7,479                         | 7,500                        | 7,500                         |
| LOCAL HALF-CENT SALES TAX    | 561,988                       | 587,056                       | 590,035                      | 596,525                       |
| MOTOR FUEL TAX REBATE        | 4,287                         | 3,234                         | 3,050                        | 3,500                         |
| FDOT GRANT                   | 35,414                        | 34,392                        | 25,565                       | 27,012                        |
| JAG GRANT, AMERICAN RECOVERY | 238,230                       | -                             | -                            | -                             |
| BYRNE JAG GRANT              | 120,000                       | 25,327                        | 75,000                       | -                             |
| JAG D GRANT                  | 4,477                         | 3,208                         | -                            | -                             |
| 9-1-1 USER FEES              | 104,396                       | 99,139                        | 111,400                      | 110,700                       |
| DEPT OF JUSTICE GRANT        | 4,191                         | -                             | -                            | -                             |
| JAG C GRANT                  | 3,435                         | 122,661                       | -                            | -                             |
| FLORIDA BLVD MAINTENANCE     | 28,515                        | 29,368                        | 30,249                       | 31,156                        |
| LIFEGUARD\BEACH CLEAN UP     | 185,265                       | 190,823                       | 196,548                      | 202,444                       |
| COUNTY OCCUPATIONAL TAX      | 11,803                        | 11,347                        | 12,922                       | 12,550                        |
| BOARD OF APPEALS FEES        | 2,250                         | 1,750                         | 3,600                        | 3,600                         |
| PLANNING REVIEW BOARD FEE    | 1,525                         | 2,250                         | 2,000                        | 2,000                         |
| LIEN LETTERS                 | 3,075                         | 2,600                         | 3,000                        | 3,000                         |
| COPIES                       | 6                             | 401                           | 150                          | 150                           |
| ID & FINGERPRINT CHARGES     | 430                           | 230                           | 1,600                        | 1,200                         |
| SOLICITORS PERMITS           | 52                            | 176                           | 75                           | 100                           |
| REZONING/COMP PLAN CHANGES   | -                             | -                             | 500                          | 500                           |
| ZONING VERIFICATION CHARGES  | 75                            | 25                            | -                            | -                             |
| ELECTION QUALIFYING FEES     | 392                           | -                             | -                            | -                             |
| COURT FINES                  | 38,076                        | 28,824                        | 27,500                       | 26,500                        |
| VIOLATIONS-LOCAL ORDS.       | 29,242                        | 31,734                        | 28,000                       | 28,000                        |
| ALARM VIOLATIONS             | 240                           | 110                           | 1,000                        | 900                           |
| ANIMAL CONTROL VIOLATIONS    | 3,998                         | 4,575                         | 3,200                        | 3,400                         |
| CODE ENFORCEMENT VIOLATIONS  | 2,441                         | 2,078                         | -                            | -                             |
| INTEREST ON INVESTMENTS      | 7,912                         | 5,453                         | 13,000                       | 13,000                        |
| STATE BOARD ADMIN INTEREST   | 20                            | 22                            | 50                           | 50                            |
| CELLULAR TOWER RENTALS       | 77,645                        | 79,166                        | 77,675                       | 77,675                        |
| SIDEWALK RENTAL              | 8,067                         | 7,017                         | 6,800                        | 6,800                         |
| SURPLUS EQUIPMENT SALES      | 20,687                        | 7,410                         | 10,000                       | 10,000                        |
| INSURANCE PROCEEDS           | 7,561                         | 4,314                         | -                            | -                             |
| OTHER MISC. REVENUES         | 5,994                         | 34,936                        | 10,000                       | 10,000                        |
| FESTIVALS                    | 40                            | 40                            | -                            | -                             |
| INTERFUND TRANSFERS          | 263,576                       | 275,000                       | 275,000                      | 275,000                       |
| CONTRIB. FROM OTHER FUNDS    | -                             | -                             | -                            | 50,000                        |
| APPROPRIATED FUND BALANCE    | -                             | -                             | -                            | 70,000                        |
| TOTAL REVENUE                | \$ 4,893,542                  | \$ 4,653,239                  | \$ 4,657,891                 | \$ 4,643,811                  |

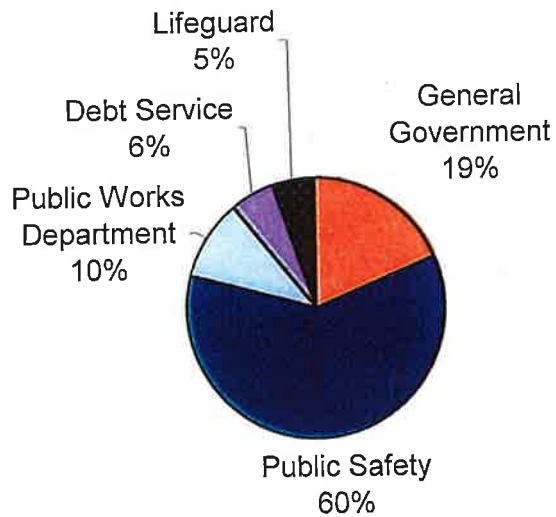
## GENERAL FUND EXPENDITURES

|                          |                     |
|--------------------------|---------------------|
| PERSONAL SERVICES        | \$ 3,520,314        |
| OPERATING EXPENSES       | 823,548             |
| CAPITAL OUTLAY           | 23,000              |
| DEBT SERVICE & TRANSFERS | 276,858             |
|                          | <u>\$ 4,643,720</u> |

**Expenditures by Category**



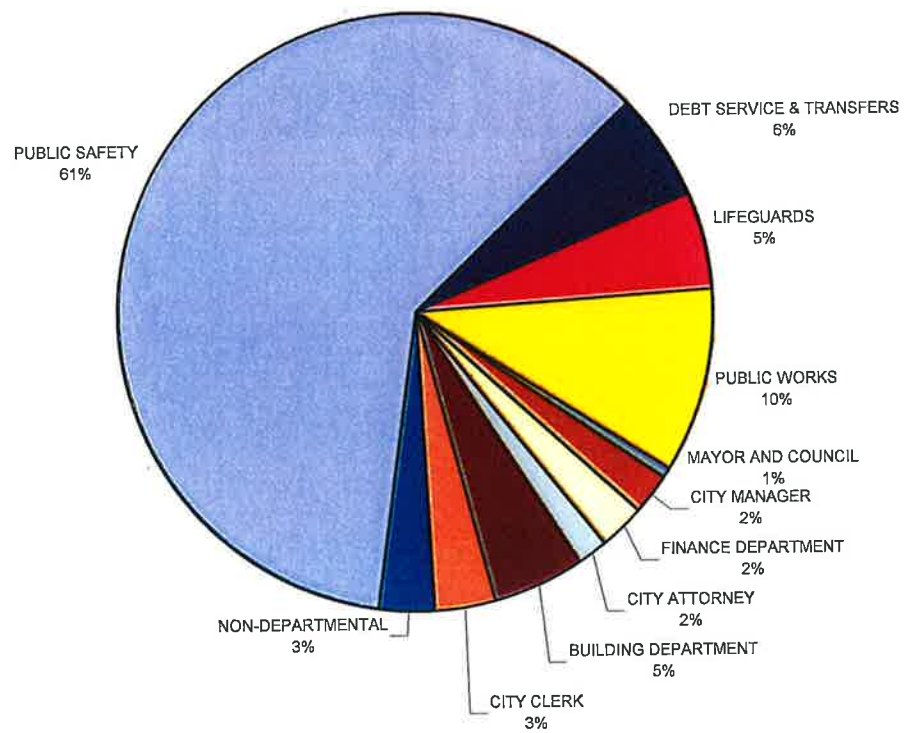
**General Fund Expenditures by Function**





| <b>GENERAL FUND EXPENDITURES<br/>BY DEPARTMENT</b> | <b>ACTUAL<br/>BALANCE<br/>09/30/10</b> | <b>ACTUAL<br/>BALANCE<br/>09/30/11</b> | <b>AMENDED<br/>FY 2012<br/>BUDGET</b> | <b>FISCAL YEAR<br/>2013<br/>BUDGET</b> |
|--|--|--|---------------------------------------|--|
| MAYOR AND COUNCIL                                  | \$ 30,599                              | \$ 30,872                              | \$ 30,439                             | \$ 30,435                              |
| CITY MANAGER                                       | 93,589                                 | 94,903                                 | 98,756                                | 101,116                                |
| FINANCE DEPARTMENT                                 | 119,230                                | 102,763                                | 112,695                               | 114,270                                |
| CITY ATTORNEY                                      | 53,994                                 | 68,982                                 | 73,600                                | 74,800                                 |
| BUILDING DEPARTMENT                                | 216,539                                | 225,691                                | 224,660                               | 230,370                                |
| CITY CLERK   | 138,843                                | 141,335                                | 149,456                               | 152,586                                |
| NON-DEPARTMENTAL                                   | 423,778                                | 414,549                                | 430,066                               | 430,596                                |
| POLICE DEPARTMENT                                  | 2,877,239                              | 2,711,134                              | 2,662,005                             | 2,749,279                              |
| ANIMAL CONTROL DIVISION                            | 64,921                                 | 64,665                                 | 67,990                                | 55,190                                 |
| PUBLIC WORKS DEPARTMENT                            | 469,866                                | 430,587                                | 462,671                               | 464,998                                |
| LIFEGUARDS / BEACH CLEANUP                         | 207,907                                | 208,117                                | 240,080                               | 240,080                                |
| <b>TOTAL EXPENDITURES</b>                          | <b>\$ 4,696,505</b>                    | <b>\$ 4,493,598</b>                    | <b>\$ 4,552,418</b>                   | <b>\$ 4,643,720</b>                    |

## General Fund Expenditures



# CITY OF NEPTUNE BEACH

2012 – 2013

## MAYOR AND COUNCIL

---

**MISSION** The City Council is the legislative branch of the City Government. It approves and promulgates the ordinances and resolutions and defines the policies to be carried out by the City Administration. The Council represents the City's interests before other legislative and regulatory bodies and can establish citizen advisory boards and committees to assist the Council in its duties.

## STAFFING TABLE

| Type of Employee         | 2012-2013 | 2011-2012 | Change   |
|--------------------------|-----------|-----------|----------|
| Full Time Non Bargaining | <u>5</u>  | <u>5</u>  | <u>0</u> |

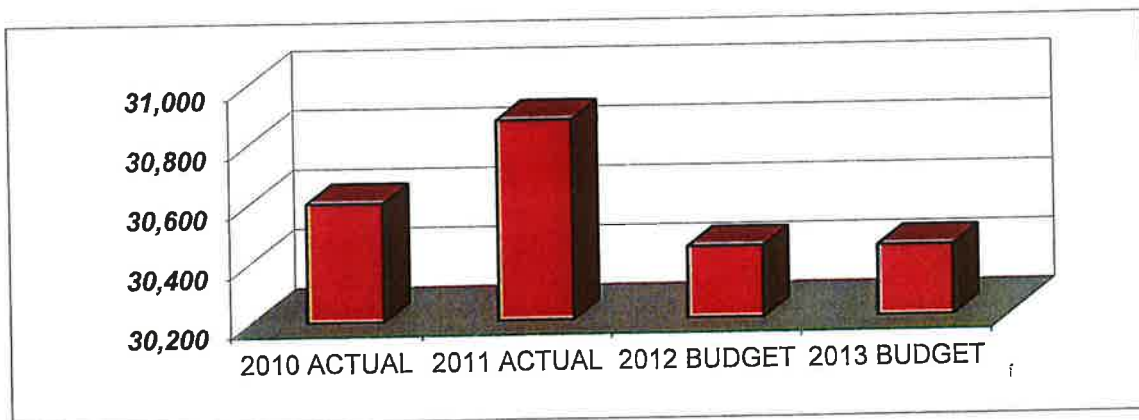
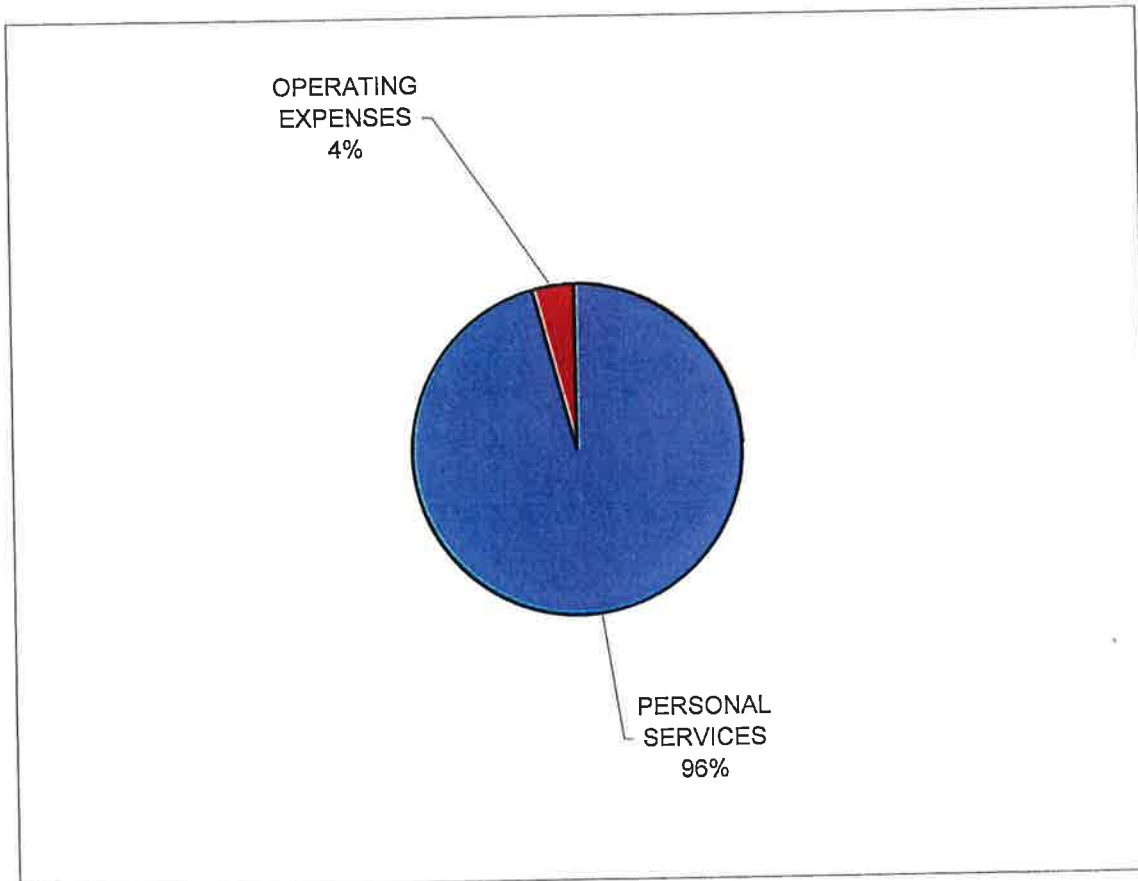
## MAJOR GOALS AND CHANGES

1. Establish an effective policy framework to insure efficient operation of the City of Neptune Beach to meet the needs of the residents and visitors of the City.

**MAYOR AND COUNCIL**

PERSONAL SERVICES  
OPERATING EXPENSES  
CAPITAL OUTLAY

|           |               |
|-----------|---------------|
| \$        | 29,135        |
|           | 1,300         |
|           | -             |
| <u>\$</u> | <u>30,435</u> |



**MAYOR AND COUNCIL**

|                          | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|--------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES         | \$ 27,000                     | \$ 27,000                     | \$ 27,000                    | \$ 27,000                     |
| FICA                     | 1,674                         | 1,584                         | 1,674                        | 1,674                         |
| WORKERS' COMPENSATION    | 53                            | 49                            | 72                           | 68                            |
| MEDICARE                 | 392                           | 392                           | 393                          | 393                           |
| TRAVEL AND PER DIEM      | 527                           | -                             | -                            | -                             |
| INSURANCE                | 223                           | 206                           | 300                          | 300                           |
| PROMOTIONAL ACTIVITIES   | -                             | 721                           | -                            | -                             |
| OFFICE SUPPLIES          | 264                           | 775                           | 500                          | 500                           |
| BOOKS, SUBSCRIP & MEMBER | 466                           | 145                           | 500                          | 500                           |
|                          | <u>\$ 30,599</u>              | <u>\$ 30,872</u>              | <u>\$ 30,439</u>             | <u>\$ 30,435</u>              |

# CITY OF NEPTUNE BEACH

2012 – 2013

## CITY MANAGER

---

**MISSION** The mission of the City Manager is to provide professional leadership and guidance in the execution of policies and programs established by the City Council. To administer and monitor the daily affairs of the City government, which includes: law enforcement, public works, water and sewer, sanitation, financial operations, human resources, community development, and related operations. Creates and implements new management techniques to facilitate the effective delivery of municipal services. Fosters the effective use of all City assets and a safe work environment for all employees. Recruits and maintains a skilled work force to handle the daily needs of the citizens to create a clean and safe environment that includes those amenities that produce a sense of pride, a sense of community and a high quality of life.

## STAFFING TABLE

| Type of Employee         | 2012-2013 | 2011-2012 | Change   |
|--------------------------|-----------|-----------|----------|
| Full Time Non Bargaining | <u>2</u>  | <u>2</u>  | <u>0</u> |

## MAJOR GOALS AND CHANGES

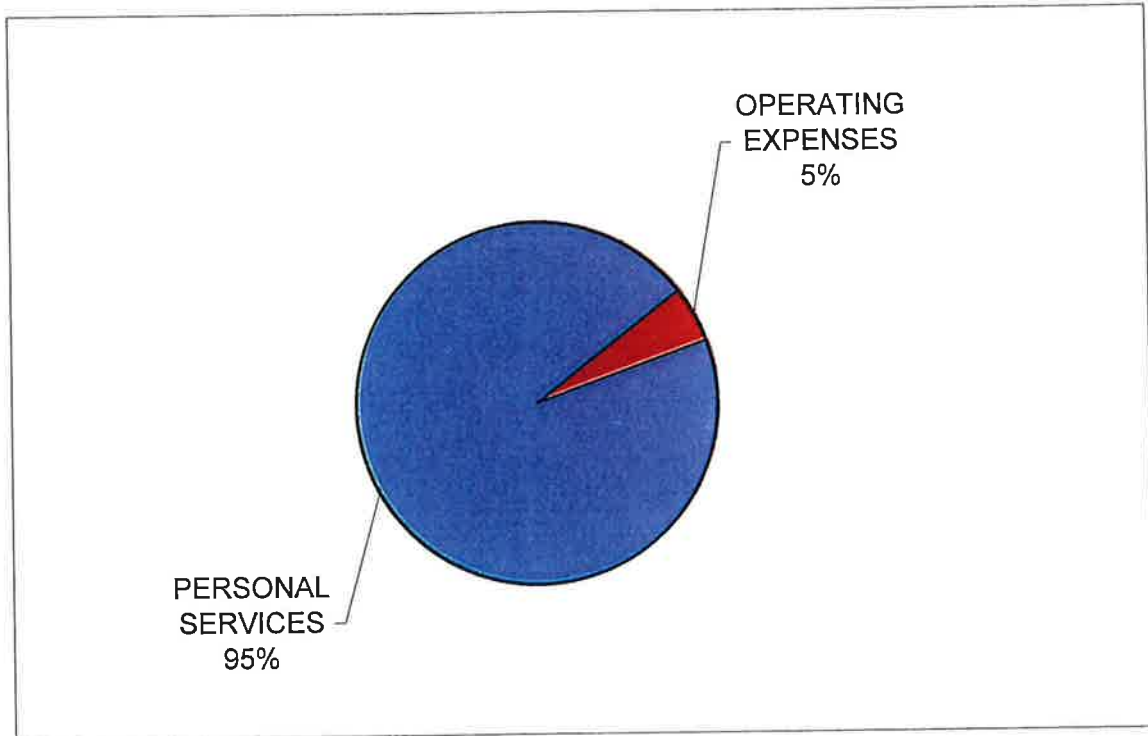
1. To implement new management techniques as necessary to ensure the effective operation of the various departments of the City. Direct and assist in any special projects assigned by the City Council.

## CAPITAL REQUESTS

None

**CITY MANAGER**

|                    |                   |
|--------------------|-------------------|
| PERSONAL SERVICES  | \$ 95,991         |
| OPERATING EXPENSES | 5,125             |
| CAPITAL OUTLAY     | -                 |
|                    | <u>\$ 101,116</u> |



**CITY MANAGER**

|                           | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|---------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES          | \$ 66,542                     | \$ 68,258                     | \$ 68,657                    | \$ 68,657                     |
| SPECIAL PAY               | 310                           | 340                           | 400                          | 400                           |
| FICA                      | 3,841                         | 3,753                         | 4,278                        | 4,278                         |
| RETIREMENT CONTRIBUTIONS  | 10,346                        | 10,142                        | 10,850                       | 10,850                        |
| LIFE & HEALTH INSURANCE   | 6,651                         | 7,106                         | 8,100                        | 10,530                        |
| WORKERS' COMPENSATION     | 241                           | 222                           | 290                          | 275                           |
| MEDICARE                  | 947                           | 928                           | 1,001                        | 1,001                         |
| OTHER CONTRACTUAL SERVICE | 900                           | -                             | 450                          | 400                           |
| TRAVEL AND PER DIEM       | -                             | (24)                          | -                            | -                             |
| INSURANCE                 | 365                           | 415                           | 450                          | 425                           |
| REPAIR AND MAINTENANCE    | 318                           | 188                           | 300                          | 300                           |
| OFFICE SUPPLIES           | 657                           | 724                           | 800                          | 900                           |
| OPERATING SUPPLIES        | 85                            | 286                           | 400                          | 300                           |
| BOOKS, SUBSCRIP & MEMBER  | 721                           | 575                           | 350                          | 350                           |
| EDUCATIONAL COURSES       | -                             | -                             | -                            | -                             |
| VEHICLE REPAIR & MAINT    | -                             | -                             | 150                          | 150                           |
| GAS, OIL, & LUBRICANTS    | 1,665                         | 1,990                         | 2,280                        | 2,300                         |
| MACHINERY AND EQUIPMENT   | -                             | -                             | -                            | -                             |
|                           | <u>\$ 93,589</u>              | <u>\$ 94,903</u>              | <u>\$ 98,756</u>             | <u>\$ 101,116</u>             |



# CITY OF NEPTUNE BEACH

2012 – 2013

## FINANCE DEPARTMENT

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**MISSION** To enhance and promote professional management of governmental resources, accomplished in part by identifying, developing and advancing fiscal strategies and practices for the public benefit, and by maximizing the return to the City on each dollar spent for equipment and services. The Finance Department coordinates, administers and invests the pooled financial resources of the City and provides accounting, billing, bookkeeping and cashiering services to all departments and divisions. To provide inventory management and to dispose of surplus materials and equipment no longer required by the City.

### STAFFING TABLE

| Type of Employee         | 2012-2013 | 2011-2012 | Change   |
|--------------------------|-----------|-----------|----------|
| Full Time Bargaining     | 3         | 3         | 0        |
| Full Time Non Bargaining | 2         | 2         | 0        |
| Part-Time Non Bargaining | <u>1</u>  | <u>1</u>  | <u>0</u> |
| Total                    | <u>6</u>  | <u>6</u>  | <u>0</u> |

### MAJOR GOALS AND CHANGES

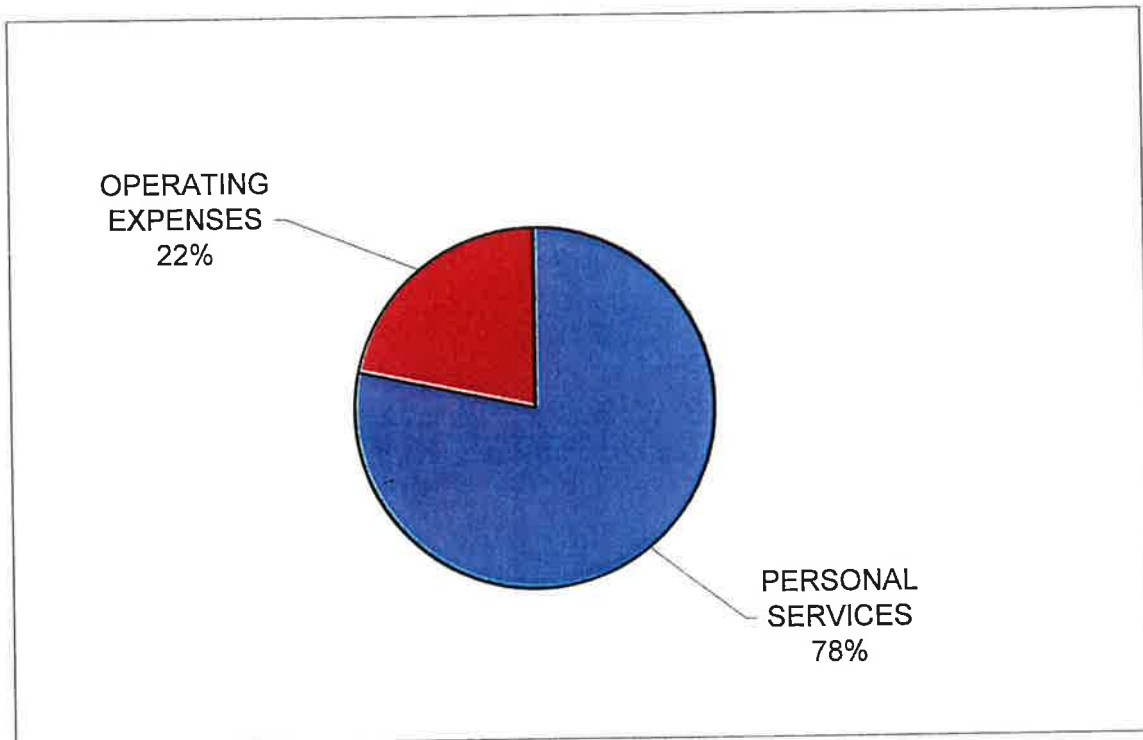
1. To enhance the delivery of timely, accurate financial information regarding City operations to the City Council and General Public through new technology.

### CAPITAL REQUESTS

None

## FINANCE DEPARTMENT

|                    |            |
|--------------------|------------|
| PERSONAL SERVICES  | \$ 89,507  |
| OPERATING EXPENSES | 24,763     |
| CAPITAL OUTLAY     | -          |
|                    | <hr/>      |
|                    | \$ 114,270 |
|                    | <hr/>      |



**FINANCE DEPARTMENT**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES           | \$ 78,377                     | \$ 65,950                     | \$ 68,800                    | \$ 68,800                     |
| OVERTIME                   | 1,035                         | 815                           | 800                          | 800                           |
| SPECIAL PAY                | 690                           | 570                           | 600                          | 600                           |
| FICA                       | 5,101                         | 4,096                         | 4,352                        | 4,352                         |
| RETIREMENT CONTRIBUTIONS   | 6,416                         | 5,595                         | 6,116                        | 6,116                         |
| LIFE & HEALTH INSURANCE    | 5,949                         | 3,455                         | 5,816                        | 7,561                         |
| WORKERS' COMPENSATION      | 219                           | 202                           | 270                          | 260                           |
| MEDICARE                   | 1,193                         | 959                           | 1,018                        | 1,018                         |
| ACCOUNTING AND AUDIT       | 12,587                        | 12,963                        | 12,963                       | 12,963                        |
| OTHER CONTRACTUAL SERVICES | 98                            | 173                           | 400                          | 400                           |
| TRAVEL AND PER DIEM        | 805                           | 681                           | 925                          | 925                           |
| COMMUNICATIONS SERVICES    | 480                           | 480                           | 480                          | 480                           |
| POSTAGE (INC. FED EX)      | 26                            | 57                            | 100                          | 75                            |
| INSURANCE                  | 701                           | 852                           | 925                          | 900                           |
| REPAIR & MAINTENANCE       | 1,671                         | 2,192                         | 4,000                        | 4,000                         |
| PRINTING AND BINDING       | -                             | 412                           | 100                          | 90                            |
| OTHER CURRENT CHARGES      | -                             | -                             | 500                          | 450                           |
| OFFICE SUPPLIES            | 2,776                         | 2,297                         | 3,000                        | 3,000                         |
| OPERATING SUPPLIES         | 291                           | 142                           | 450                          | 400                           |
| BOOKS, SUBSCRIP & MEMBER   | 480                           | 592                           | 600                          | 600                           |
| EDUCATIONAL COURSES        | 335                           | 280                           | 480                          | 480                           |
| MACHINERY AND EQUIPMENT    | -                             | -                             | -                            | -                             |
|                            | <u>\$ 119,230</u>             | <u>\$ 102,763</u>             | <u>\$ 112,695</u>            | <u>\$ 114,270</u>             |

# **CITY OF NEPTUNE BEACH**

**2012 – 2013**

## **CITY ATTORNEY**

---

**MISSION** The City Attorney is responsible for providing effective legal counseling services to the City Council and City Staff. These services include providing legal advice on federal, state and local laws, drafting and review of legislation, defense of suits brought against the City, initiation of legal actions on behalf of the City, and prosecution of violations of City ordinances. Additionally, the City Attorney defends the City's interest in mediations; provides legal advice in negotiation of contracts; and advises the Boards and Commissions of the City Council.

### **STAFFING TABLE**

Not applicable.

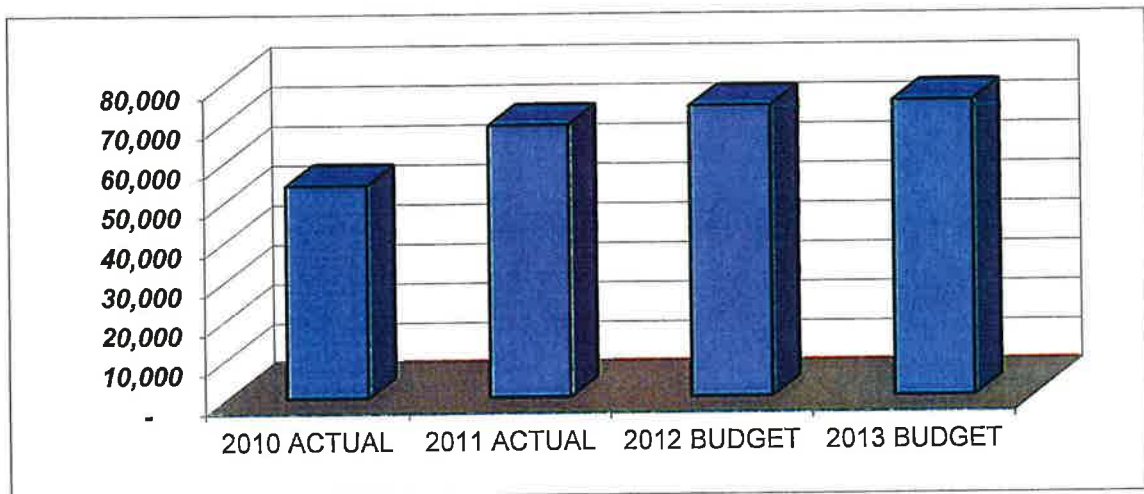
### **MAJOR GOALS AND CHANGES**

1. Track and effectively manage suits and other legal matters.
2. Provide sound preventative legal advice to minimize litigation.

# CITY ATTORNEY

PERSONAL SERVICES  
OPERATING EXPENSES  
CAPITAL OUTLAY

|           |               |
|-----------|---------------|
| \$        | -             |
|           | 74,800        |
|           | -             |
| <u>\$</u> | <u>74,800</u> |



**CITY ATTORNEY**

|                                 | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|---------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| PROFESSIONAL SERVICES           | \$ 13,929                     | \$ 32,288                     | \$ 40,000                    | \$ 40,000                     |
| SPECIAL MAGISTRATE/CODE ENFORC. | -                             | -                             | -                            | 1,200                         |
| LEGAL SERVICES RETAINER         | 40,000                        | 36,506                        | 33,000                       | 33,000                        |
| OPERATING SUPPLIES              | -                             | 13                            | -                            | -                             |
| BOOKS, SUBSCRIP & MEMBER        | 65                            | 175                           | 600                          | 600                           |
|                                 | <u>\$ 53,994</u>              | <u>\$ 68,982</u>              | <u>\$ 73,600</u>             | <u>\$ 74,800</u>              |

# CITY OF NEPTUNE BEACH

2012 – 2013

## BUILDING DEPARTMENT

---

**MISSION** To provide the City of Neptune Beach residents and contractors with courteous, friendly, and knowledgeable information. To review and process permits. To provide a thorough inspection process that assures the residents and business owners of a well-constructed structure. Maintain zoning regulations, process variance requests and commercial development applications.

### STAFFING TABLE

| Type of Employee         | 2012-2013 | 2011-2012 | Change   |
|--------------------------|-----------|-----------|----------|
| Full Time Bargaining     | 1         | 1         | 0        |
| Full Time Non Bargaining | <u>2</u>  | <u>2</u>  | <u>0</u> |
| Total                    | <u>3</u>  | <u>3</u>  | <u>0</u> |

### MAJOR GOALS AND CHANGES

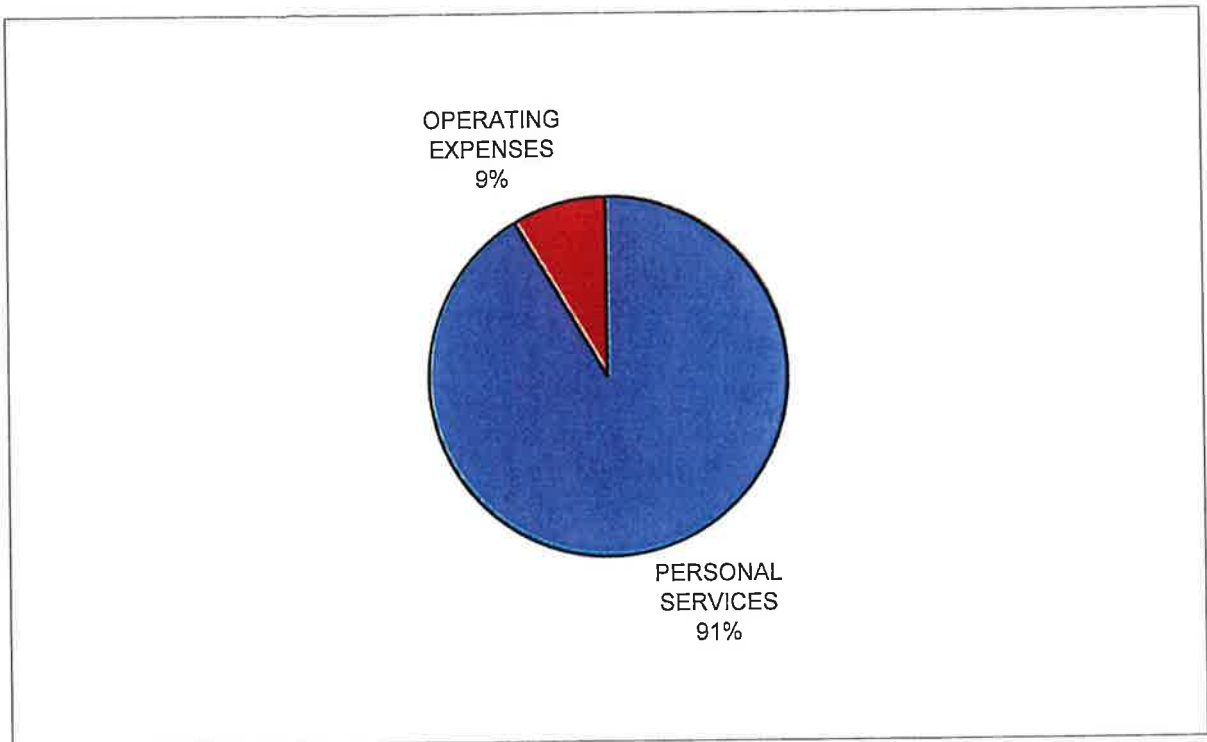
1. Continue public awareness of code of ordinances.
2. Continue professional training.
3. To help plan and meet the future needs of the City.

### CAPITAL REQUESTS

None

## BUILDING DEPARTMENT

|                    |                   |
|--------------------|-------------------|
| PERSONAL SERVICES  | \$ 210,560        |
| OPERATING EXPENSES | 19,810            |
| CAPITAL OUTLAY     | -                 |
|                    | <u>\$ 230,370</u> |





**BUILDING DEPARTMENT**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES           | \$ 156,038                    | \$ 158,349                    | \$ 156,609                   | \$ 156,609                    |
| OVERTIME                   | 268                           | 493                           | 300                          | 300                           |
| SPECIAL PAY                | 270                           | 453                           | 885                          | 960                           |
| FICA                       | 8,773                         | 8,907                         | 8,971                        | 8,971                         |
| RETIREMENT CONTRIBUTIONS   | 11,254                        | 11,483                        | 11,900                       | 11,900                        |
| LIFE & HEALTH INSURANCE    | 20,006                        | 20,046                        | 21,284                       | 27,669                        |
| WORKERS' COMPENSATION      | 1,682                         | 1,550                         | 2,100                        | 2,050                         |
| MEDICARE                   | 2,052                         | 2,079                         | 2,101                        | 2,101                         |
| PROFESSIONAL SERVICES      | 750                           | -                             | 1,300                        | 1,000                         |
| OTHER CONTRACTUAL SERVICES | 1,716                         | 10,819                        | 2,400                        | 2,300                         |
| TRAVEL & PER DIEM          | 783                           | -                             | 750                          | 750                           |
| COMMUNICATION SERVICES     | 960                           | 960                           | 960                          | 960                           |
| INSURANCE                  | 2,233                         | 2,649                         | 2,800                        | 2,750                         |
| REPAIR AND MAINTENANCE     | 4,270                         | 3,119                         | 5,000                        | 5,000                         |
| OPERATING SUPPLIES         | 1,289                         | 1,556                         | 1,800                        | 1,800                         |
| BOOKS, SUBSCRIP & MEMBER   | 479                           | 205                           | 800                          | 600                           |
| EDUCATIONAL COURSES        | 375                           | 280                           | 600                          | 600                           |
| VEHICLE REPAIR & MAINT     | -                             | -                             | 300                          | 300                           |
| GAS, OIL, & LUBRICANTS     | 3,341                         | 2,693                         | 3,600                        | 3,600                         |
| MACHINERY & EQUIPMENT      | -                             | -                             | -                            | -                             |
| MUNICIPAL BOARDS           | -                             | 50                            | 200                          | 150                           |
|                            | <u>\$ 216,539</u>             | <u>\$ 225,691</u>             | <u>\$ 224,660</u>            | <u>\$ 230,370</u>             |

# CITY OF NEPTUNE BEACH

2012 – 2013

## CITY CLERK

**MISSION** The mission of the City Clerk is to record and maintain orderly and accessible records of all City Council meetings, discussions and other communications. Additionally, the City Clerk transcribes and maintains the records of all advisory commission activities as directed by the City Council. The City Clerk acts as the repository to preserve all official municipal documents in an efficient and dependable manner. All contracts with value in excess of \$10,000 are maintained in the Clerk's files. Further, the City Clerk is the Supervisor of Elections for all City Referenda and Elections.

### STAFFING TABLE

| Type of Employee         | 2012-2013       | 2011-2012       | Change          |
|--------------------------|-----------------|-----------------|-----------------|
| Full Time Bargaining     | 1               | 1               | 0               |
| Full Time Non Bargaining | <u>1</u>        | <u>1</u>        | <u>0</u>        |
| Total                    | <u><u>2</u></u> | <u><u>2</u></u> | <u><u>0</u></u> |

### MAJOR GOALS AND CHANGES

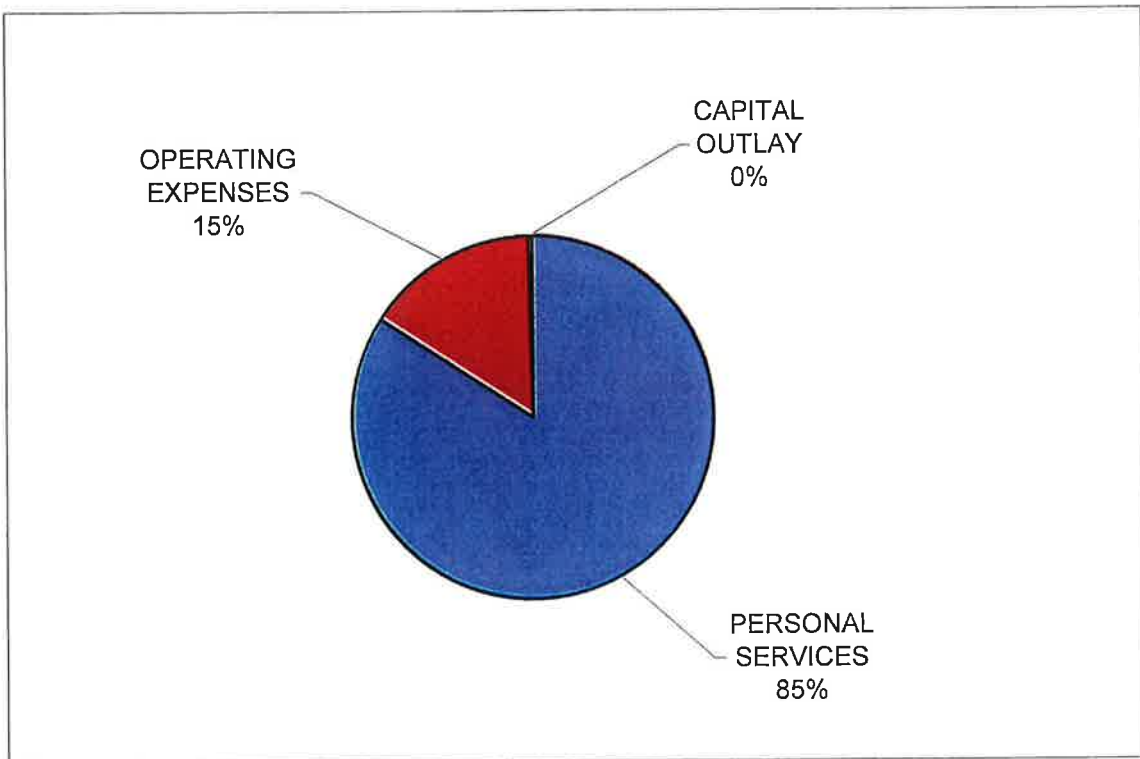
1. Maintain an open-record system to provide timely information regarding the City operations to the citizens of the City, the media, and other interested persons.

### CAPITAL REQUESTS

Miscellaneous \$ 500.00

CITY CLERK

|                    |                   |
|--------------------|-------------------|
| PERSONAL SERVICES  | \$ 128,456        |
| OPERATING EXPENSES | 23,630            |
| CAPITAL OUTLAY     | 500               |
|                    | <u>\$ 152,586</u> |



**CITY CLERK**

|                           | ACTUAL<br>BALANCE<br>9/30/2010 | ACTUAL<br>BALANCE<br>9/30/2011 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|---------------------------|--------------------------------|--------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES          | \$ 93,939                      | \$ 93,686                      | \$ 96,222                    | \$ 96,222                     |
| OVERTIME                  | 679                            | 481                            | 500                          | 500                           |
| SPECIAL PAY               | 1,450                          | 1,500                          | 1,500                        | 1,500                         |
| FICA                      | 5,747                          | 5,764                          | 6,090                        | 6,090                         |
| RETIREMENT CONTRIBUTIONS  | 8,619                          | 8,605                          | 8,840                        | 8,840                         |
| LIFE & HEALTH INSURANCE   | 9,665                          | 9,871                          | 10,500                       | 13,650                        |
| WORKERS' COMPENSATION     | 201                            | 185                            | 250                          | 230                           |
| MEDICARE                  | 1,344                          | 1,350                          | 1,424                        | 1,424                         |
| OTHER CONTRACTUAL SERVICE | 760                            | 98                             | 1,000                        | 1,000                         |
| ELECTION EXPENSES         | -                              | 192                            | 400                          | 100                           |
| TRAVEL AND PER DIEM       | -                              | -                              | 425                          | 425                           |
| COMMUNICATION SERVICES    | 480                            | 480                            | 480                          | 480                           |
| INSURANCE                 | 577                            | 645                            | 675                          | 675                           |
| REPAIR AND MAINTENANCE    | 1,982                          | 1,678                          | 2,000                        | 2,000                         |
| PRINTING AND BINDING      | 2,593                          | 5,469                          | 5,700                        | 6,000                         |
| PROMOTIONAL & ADVERTISING | 7,357                          | 8,609                          | 8,500                        | 8,500                         |
| OFFICE SUPPLIES           | 2,424                          | 1,746                          | 2,400                        | 2,400                         |
| OPERATING SUPPLIES        | -                              | -                              | 350                          | 350                           |
| BOOKS, SUBSCRIP & MEMBER  | 1,026                          | 976                            | 1,200                        | 1,200                         |
| EDUCATIONAL COURSES       | -                              | -                              | 500                          | 500                           |
| MACHINERY & EQUIPMENT     | -                              | -                              | 500                          | 500                           |
|                           | <u>\$ 138,843</u>              | <u>\$ 141,335</u>              | <u>\$ 149,456</u>            | <u>\$ 152,586</u>             |

# **CITY OF NEPTUNE BEACH**

**2012 – 2013**

## **NON-DEPARTMENTAL**

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**MISSION** Non-departmental accounts are used for expenses that are associated with the City Hall Building and are not specifically allocable to any other department.

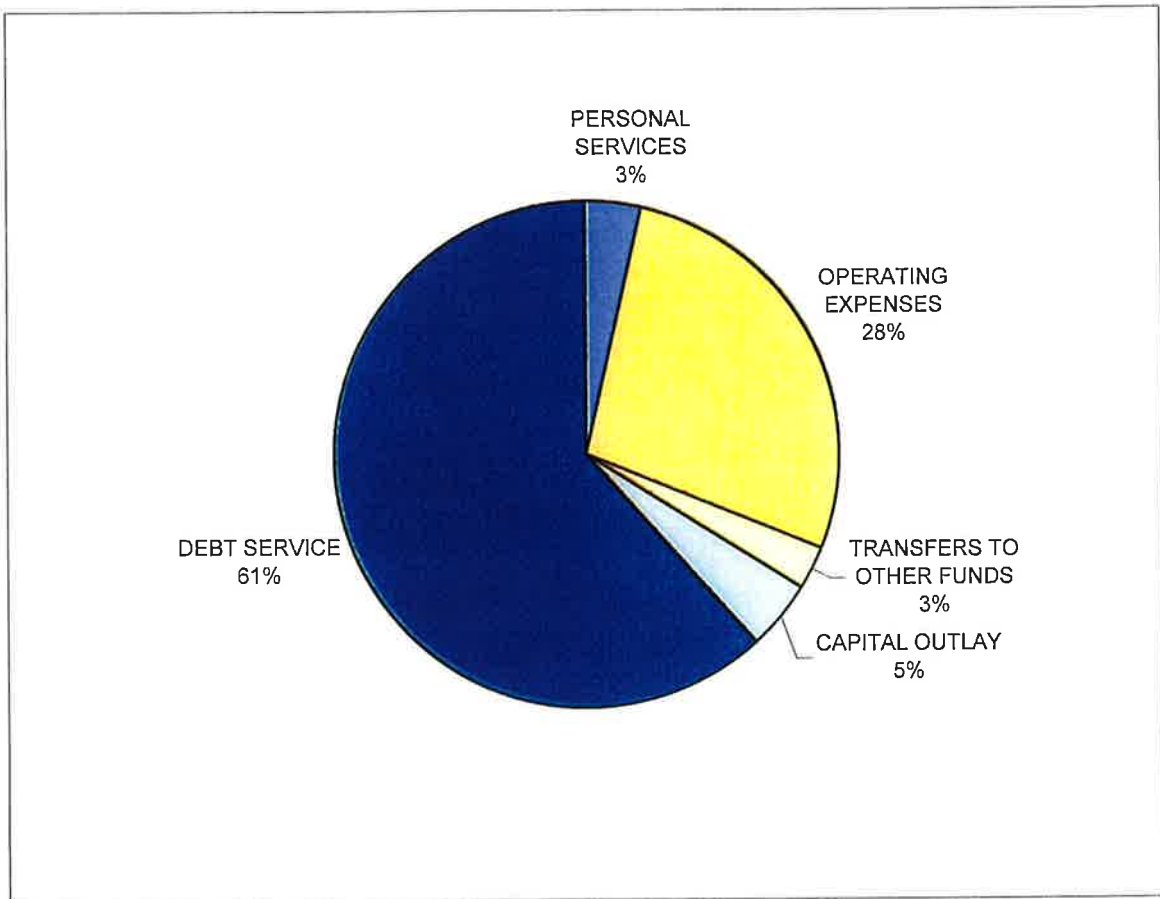
### **CAPITAL REQUESTS**

Computer Expenses

\$ 17,000.00

### NON-DEPARTMENTAL

|                          |                   |
|--------------------------|-------------------|
| PERSONAL SERVICES        | \$ 15,038         |
| OPERATING EXPENSES       | 119,200           |
| TRANSFERS TO OTHER FUNDS | 11,858            |
| CAPITAL OUTLAY           | 19,500            |
| DEBT SERVICE             | 265,000           |
|                          | <u>\$ 430,596</u> |



**NON-DEPARTMENTAL**

|                               | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|-------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES              | \$ 9,243                      | \$ 9,633                      | \$ 9,926                     | \$ 9,926                      |
| OVERTIME                      | 122                           | 266                           | 300                          | 300                           |
| SPECIAL PAY                   | 500                           | 525                           | 550                          | 550                           |
| FICA                          | 586                           | 665                           | 674                          | 674                           |
| RETIREMENT CONTRIBUTIONS      | 848                           | 893                           | 950                          | 950                           |
| LIFE & HEALTH INSURANCE       | 1,180                         | 1,195                         | 1,650                        | 2,145                         |
| WORKERS' COMPENSATION         | 285                           | 263                           | 350                          | 335                           |
| MEDICARE                      | 137                           | 156                           | 158                          | 158                           |
| OTHER CONTRACTUAL SERVICES    | 10,456                        | 10,254                        | 8,300                        | 8,300                         |
| COMMUNICATIONS SERVICES       | 15,969                        | 14,404                        | 18,150                       | 18,500                        |
| POSTAGE (INC. FED EX)         | 8,483                         | 8,167                         | 7,600                        | 7,600                         |
| UTILITIES                     | 30,338                        | 25,069                        | 29,500                       | 29,500                        |
| RENTALS AND LEASES            | 5,373                         | 6,167                         | 6,000                        | 6,000                         |
| INSURANCE                     | 21,374                        | 24,997                        | 23,500                       | 23,500                        |
| REPAIR AND MAINTENANCE        | 18,363                        | 12,415                        | 17,500                       | 17,500                        |
| PRINTING AND BINDING          | 260                           | 170                           | 1,800                        | 1,500                         |
| OFFICE SUPPLIES               | 5,660                         | 5,811                         | 6,500                        | 6,500                         |
| MISCELLANEOUS EXP             | 502                           | 310                           | 300                          | 300                           |
| BUILDING IMPROVEMENTS         | 1,530                         | 3,443                         | 2,500                        | 2,500                         |
| MACHINERY AND EQUIPMENT       | 8,225                         | 14,265                        | 17,000                       | 17,000                        |
| HURRICANE EXPENDITURES        | 5,768                         | -                             | -                            | -                             |
| TRANSFER TO OTHER FUND        | 15,000                        | 11,858                        | 11,858                       | 11,858                        |
| TRANSFER TO DEBT SERVICE FUND | 263,576                       | 263,623                       | 265,000                      | 265,000                       |
|                               | <u>\$ 423,778</u>             | <u>\$ 414,549</u>             | <u>\$ 430,066</u>            | <u>\$ 430,596</u>             |

# CITY OF NEPTUNE BEACH

2012 – 2013

## POLICE

**MISSION** The mission of the Neptune Beach Police Department is to actively engage in the provision of police services to the public. The combined efforts of Patrol, Communications, Administration, Detectives, and School Crossing Guards provides patrol of the city streets, crime deterrence and prevention, criminal investigations, traffic investigations and enforcement, narcotic investigations, neighborhood watch programs, record keeping, and response to emergency and non-emergency calls for service by the citizens.

### STAFFING TABLE

| Type of Employee         | 2012-2013 | 2011-2012 | Change |
|--------------------------|-----------|-----------|--------|
| Full Time Non Bargaining | 4         | 4         | 0      |
| Full Time Bargaining*    | 23        | 23        | 0      |
| Part Time **             | 5         | 5         | 0      |
| Total                    | 32        | 32        | 0      |

\* Includes sworn officers, dispatchers, records clerk and code enforcement officer

\*\* School Crossing Guards and part time dispatcher

### MAJOR GOALS AND CHANGES

1. Continue to upgrade computer and communication capabilities.
2. Maintain current drug control and crime prevention programs in the community with school children.
3. Continue to develop and maintain quality-training programs.
4. Continue to expand and enhance positive relationships with all members of the community.

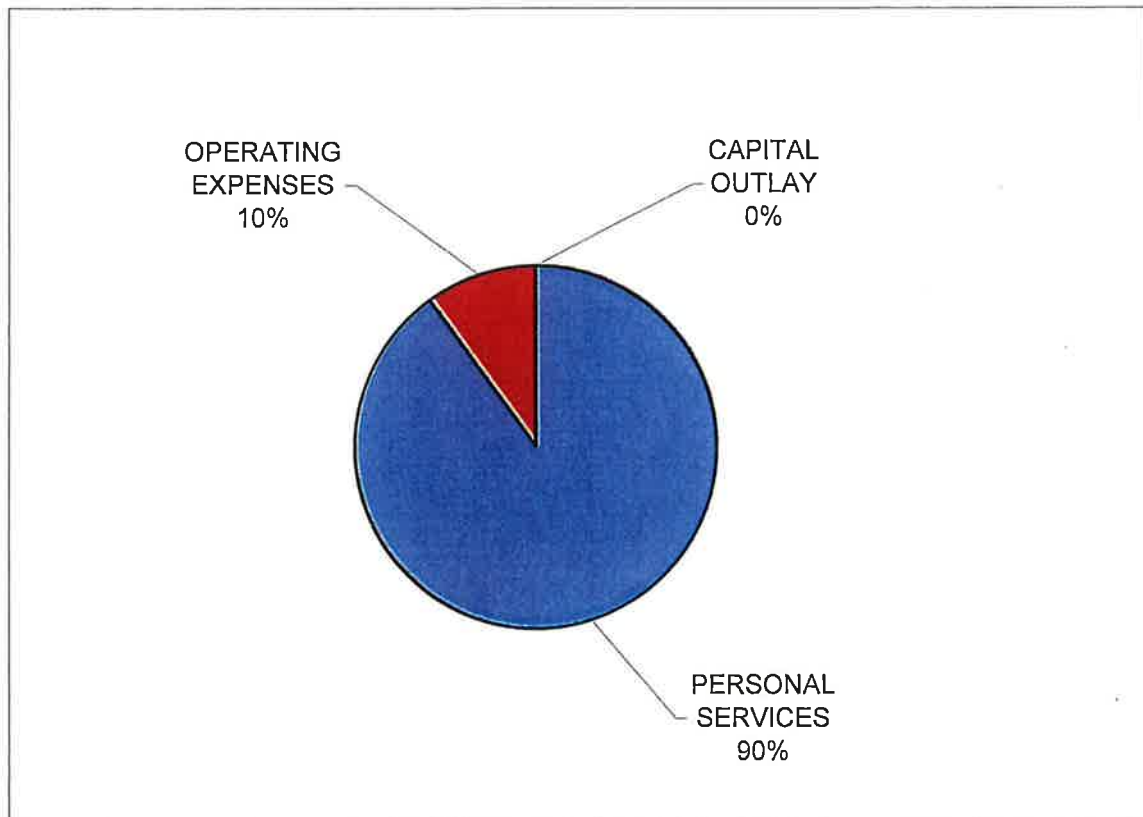
### CAPITAL REQUESTS

None



## POLICE DEPARTMENT

|                    |                     |
|--------------------|---------------------|
| PERSONAL SERVICES  | \$ 2,476,829        |
| OPERATING EXPENSES | 269,450             |
| CAPITAL OUTLAY     | 3,000               |
|                    | <u>\$ 2,749,279</u> |



| <b>POLICE DEPARTMENT</b>     | <b>ACTUAL<br/>BALANCE<br/>09/30/10</b> | <b>ACTUAL<br/>BALANCE<br/>09/30/11</b> | <b>AMENDED<br/>FY 2012<br/>BUDGET</b> | <b>FISCAL YEAR<br/>2013<br/>BUDGET</b> |
|------------------------------|--|--|---------------------------------------|--|
| REGULAR SALARIES             | \$ 1,509,475                           | \$ 1,502,623                           | \$ 1,524,751                          | \$ 1,524,751                           |
| OVERTIME                     | 153,471                                | 154,847                                | 156,475                               | 156,475                                |
| SPECIAL PAY                  | 37,980                                 | 39,455                                 | 38,000                                | 40,020                                 |
| FICA                         | 99,246                                 | 99,416                                 | 102,686                               | 103,790                                |
| RETIREMENT CONTRIBUTIONS     | 267,424                                | 298,729                                | 335,378                               | 384,293                                |
| LIFE & HEALTH INSURANCE      | 159,094                                | 164,500                                | 160,500                               | 208,650                                |
| WORKERS' COMPENSATION        | 32,903                                 | 30,332                                 | 35,000                                | 34,500                                 |
| MEDICARE                     | 23,211                                 | 23,246                                 | 24,015                                | 24,350                                 |
| PROFESSIONAL SERVICES        | -                                      | 1,698                                  | 1,200                                 | 1,000                                  |
| OTHER CONTRACTUAL SERVICE    | 19,128                                 | 18,915                                 | 20,200                                | 20,200                                 |
| INVESTIGATIONS               | 515                                    | 493                                    | 750                                   | 750                                    |
| TRAVEL AND PER DIEM          | 603                                    | 1,916                                  | 1,000                                 | 800                                    |
| COMMUNICATIONS SERVICES      | 54,192                                 | 57,926                                 | 45,000                                | 52,000                                 |
| INSURANCE                    | 51,256                                 | 51,981                                 | 52,000                                | 51,500                                 |
| REPAIR AND MAINTENANCE       | 8,783                                  | 7,610                                  | 9,000                                 | 9,000                                  |
| PROMOTIONAL & ADVERTISING    | -                                      | 319                                    | 300                                   | 200                                    |
| OFFICE SUPPLIES              | 4,422                                  | 7,079                                  | 5,000                                 | 5,000                                  |
| OPERATING SUPPLIES           | 5,624                                  | 7,258                                  | 12,500                                | 12,500                                 |
| BOOKS, SUBSCRIP & MEMBER     | 500                                    | 721                                    | 500                                   | 500                                    |
| EDUCATIONAL COURSES          | 3,481                                  | 4,377                                  | 6,500                                 | 7,000                                  |
| RADIO REPAIR & MAINT         | -                                      | -                                      | 2,000                                 | 2,000                                  |
| VEHICLE REPAIR & MAINT       | 39,884                                 | 40,972                                 | 32,000                                | 32,000                                 |
| GAS, OIL, & LUBRICANTS       | 53,243                                 | 64,654                                 | 63,000                                | 64,000                                 |
| UNIFORMS                     | 13,288                                 | 15,411                                 | 13,000                                | 11,000                                 |
| BUILDING IMPROVEMENTS        | 171                                    | -                                      | 3,000                                 | 3,000                                  |
| MACHINERY AND EQUIPMENT      | 28,744                                 | -                                      | -                                     | -                                      |
| DRUG GRANT                   | 2,268                                  | 2,368                                  | -                                     | -                                      |
| DEPT OF JUSTICE GRANT        | 3,439                                  | 25,427                                 | 18,250                                | -                                      |
| JAG GRANT, AMERICAN RECOVERY | 184,307                                | -                                      | -                                     | -                                      |
| BYRNE JAG GRANT 2009         | 34,740                                 | 3,239                                  | -                                     | -                                      |
| BYRNE JAG GRANT 2010         | 79,868                                 | 84,573                                 | -                                     | -                                      |
| SDHS GRANT                   | 4,805                                  | -                                      | -                                     | -                                      |
| EMERGENCY RESPONSE TEAM      | 1,174                                  | -                                      | -                                     | -                                      |
| LOCAL LAW ENFORCEMENT BG     | -                                      | -                                      | -                                     | -                                      |
|                              | <u>\$ 2,877,239</u>                    | <u>\$ 2,711,134</u>                    | <u>\$ 2,662,005</u>                   | <u>\$ 2,749,279</u>                    |

# CITY OF NEPTUNE BEACH

2012 – 2013

## ANIMAL CONTROL DIVISION

---

**MISSION** To provide the City of Neptune Beach residents with courteous, friendly animal control coverage.

### STAFFING TABLE

| Type of Employee     | 2012-2013 | 2011-2012 | Change   |
|----------------------|-----------|-----------|----------|
| Full Time Bargaining | <u>1</u>  | <u>1</u>  | <u>0</u> |
| Part Time            | <u>0</u>  | <u>0</u>  | <u>0</u> |

### MAJOR GOALS AND CHANGES

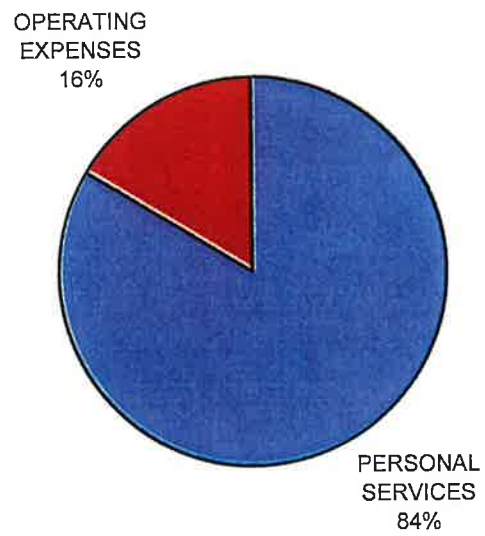
1. Continue public awareness of code of ordinances relating to animals.
2. Continue professional training.

### CAPITAL REQUESTS

None

## ANIMAL CONTROL DIVISION

|                    |                  |
|--------------------|------------------|
| PERSONAL SERVICES  | \$ 46,115        |
| OPERATING EXPENSES | 9,075            |
| CAPITAL OUTLAY     | -                |
|                    | <u>\$ 55,190</u> |



**ANIMAL CONTROL DIVISION**

|                              | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES             | \$ 44,435                     | \$ 44,539                     | \$ 43,859                    | \$ 33,104                     |
| OVERTIME                     | -                             | 93                            | 900                          | 500                           |
| SPECIAL PAY                  | 850                           | 900                           | 925                          | -                             |
| FICA                         | 2,593                         | 2,664                         | 2,832                        | 2,021                         |
| RETIREMENT CONTRIBUTIONS     | 4,045                         | 4,076                         | 4,112                        | 2,282                         |
| LIFE & HEALTH INSURANCE      | 4,878                         | 5,001                         | 5,200                        | 6,760                         |
| WORKERS' COMPENSATION        | 914                           | 843                           | 1,050                        | 975                           |
| MEDICARE                     | 606                           | 623                           | 662                          | 473                           |
| PROFESSIONAL SERVICES        | 140                           | 145                           | 200                          | 200                           |
| OTHER CONTRACTURAL SERVICES  | 100                           | -                             | 300                          | 300                           |
| TRAVEL AND PER DIEM          | -                             | 538                           | 250                          | 250                           |
| COMMUNICATIONS SERVICES      | 95                            | -                             | 400                          | 300                           |
| INSURANCE                    | 1,124                         | 1,151                         | 1,250                        | 1,225                         |
| REPAIR AND MAINTENANCE       | 1,157                         | 116                           | 500                          | 500                           |
| OFFICE SUPPLIES              | -                             | -                             | 50                           | 50                            |
| OPERATING SUPPLIES           | 857                           | 867                           | 850                          | 1,500                         |
| BOOKS, SUBSCRIP & MEMBER     | -                             | 45                            | 100                          | 50                            |
| EDUCATIONAL COURSES          | -                             | 265                           | 300                          | 300                           |
| RADIO REPAIR MAINTENANCE     | -                             | -                             | 100                          | 100                           |
| VEHICLE REPAIR & MAINTENANCE | 127                           | 180                           | 1,000                        | 1,000                         |
| GAS, OIL, & LUBRICANTS       | 3,000                         | 2,500                         | 3,000                        | 3,000                         |
| UNIFORMS                     | -                             | 119                           | 150                          | 300                           |
| MACHINERY & EQUIPMENT        | -                             | -                             | -                            | -                             |
|                              | <u>\$ 64,921</u>              | <u>\$ 64,665</u>              | <u>\$ 67,990</u>             | <u>\$ 55,190</u>              |

# CITY OF NEPTUNE BEACH

2012 – 2013

## PUBLIC WORKS DEPARTMENT

**MISSION** The department's mission is to build, maintain, improve and regulate all public rights-of-way, which include roadways, drainage, curbs and walkways. Also, to improve the landscaping of public parks, including their adjacent rights-of-way and their associated irrigation systems. To install and maintain traffic control related items such as signs, markings and stripings.

### STAFFING TABLE

| Type of Employee         | 2012-2013 | 2011-2012 | Change   |
|--------------------------|-----------|-----------|----------|
| Full Time Bargaining     | <u>4</u>  | <u>4</u>  | <u>0</u> |
| Full Time Non Bargaining | <u>1</u>  | <u>1</u>  | <u>0</u> |
| Part Time                | <u>2</u>  | <u>2</u>  | <u>0</u> |
| Total                    | <u>7</u>  | <u>7</u>  | <u>0</u> |

### MAJOR GOALS AND CHANGES

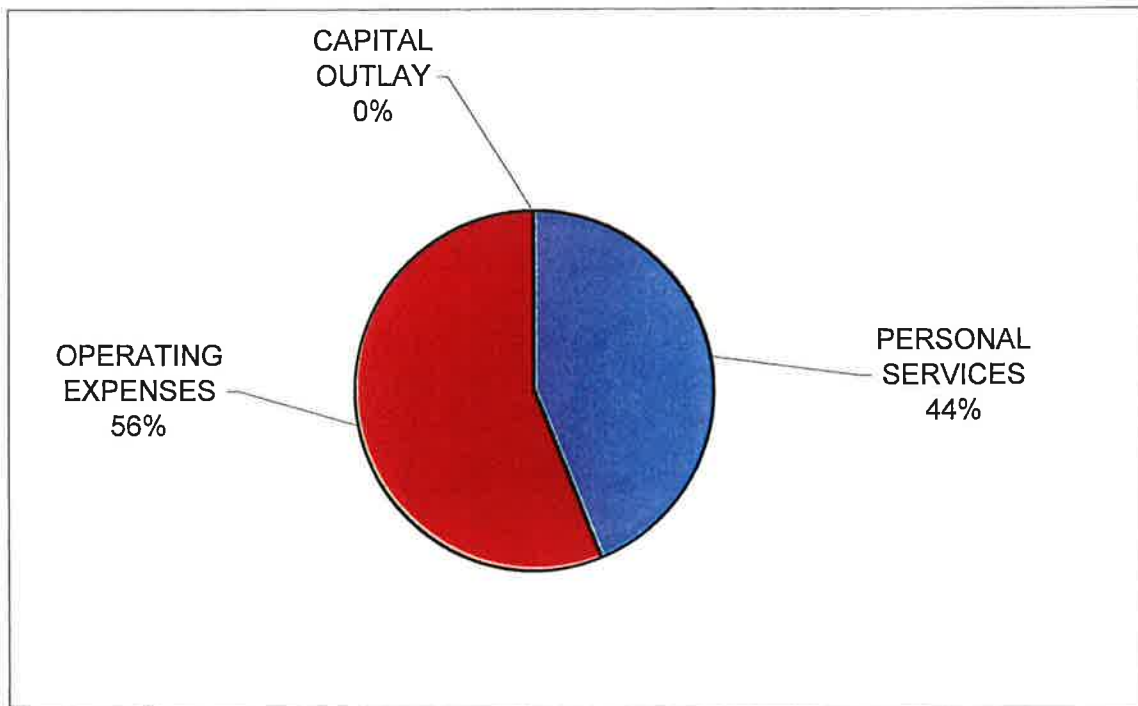
1. Continue implementation of existing programs to improve City roadways, drainage, curbs and walkways.
2. Continue to clean and preserve the City's recreational landscape facilities.
3. Replace damaged and declining trees and plants on public property.
4. Maintain an inventory of parts and other devices necessary to meet demands of assigned equipment.
5. Maintains a record of each vehicle assigned so as to ensure each required check is done promptly.

### CAPITAL REQUESTS

None

## PUBLIC WORKS DEPARTMENT

|                    |                   |
|--------------------|-------------------|
| PERSONAL SERVICES  | \$ 204,138        |
| OPERATING EXPENSES | 260,860           |
| CAPITAL OUTLAY     | -                 |
|                    | <u>\$ 464,998</u> |



**PUBLIC WORKS DEPARTMENT**

|                           | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|---------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES          | \$ 149,268                    | \$ 144,585                    | \$ 149,398                   | \$ 149,398                    |
| OVERTIME                  | 1,786                         | 1,258                         | 2,000                        | 2,000                         |
| SPECIAL PAY               | 2,569                         | 2,975                         | 3,100                        | 3,225                         |
| FICA                      | 8,901                         | 8,768                         | 9,473                        | 9,473                         |
| RETIREMENT CONTRIBUTIONS  | 11,537                        | 11,549                        | 11,493                       | 11,493                        |
| LIFE & HEALTH INSURANCE   | 16,900                        | 17,115                        | 16,256                       | 21,133                        |
| WORKERS' COMPENSATION     | 5,557                         | 5,123                         | 5,300                        | 5,200                         |
| MEDICARE                  | 2,082                         | 2,051                         | 2,216                        | 2,216                         |
| PROFESSIONAL SERVICES     | 83                            | -                             | 100                          | 100                           |
| OTHER CONTRACTUAL SERVICE | 12,654                        | 8,118                         | 20,000                       | 19,500                        |
| TRAVEL AND PER DIEM       | -                             | -                             | 50                           | 50                            |
| COMMUNICATIONS SERVICES   | 5,024                         | 5,176                         | 5,225                        | 5,225                         |
| UTILITY SERVICES          | 155,596                       | 140,280                       | 145,000                      | 145,000                       |
| RENTALS AND LEASES        | 2,827                         | 2,899                         | 2,500                        | 2,500                         |
| INSURANCE                 | 8,858                         | 10,961                        | 11,900                       | 11,900                        |
| REPAIR AND MAINTENANCE    | 34,112                        | 34,667                        | 30,500                       | 30,500                        |
| OFFICE SUPPLIES           | 563                           | 106                           | 600                          | 575                           |
| OPERATING SUPPLIES        | 5,941                         | 3,049                         | 12,500                       | 10,500                        |
| BOOKS, SUBSCRIP & MEMBER  | 110                           | 110                           | 110                          | 110                           |
| EDUCATIONAL COURSES       | 171                           | 392                           | 400                          | 350                           |
| VEHICLE REPAIR & MAINT    | 6,721                         | 4,682                         | 9,200                        | 9,200                         |
| GAS, OIL, & LUBRICANTS    | 20,416                        | 25,703                        | 23,500                       | 23,500                        |
| UNIFORMS                  | 1,195                         | 1,020                         | 1,850                        | 1,850                         |
| MACHINERY AND EQUIPMENT   | 16,995                        | -                             | -                            | -                             |
|                           | <u>\$ 469,866</u>             | <u>\$ 430,587</u>             | <u>\$ 462,671</u>            | <u>\$ 464,998</u>             |



# CITY OF NEPTUNE BEACH

2012 – 2013

## LIFEGUARDS / BEACH CLEANUP

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**MISSION** This mission of this division is to provide beach cleanup and trash removal on beaches within the City limits and to provide lifeguard services during the summer season.

### STAFFING TABLE

| Type of Employee     | 2012-2013 | 2011-2012 | Change   |
|----------------------|-----------|-----------|----------|
| Full Time Bargaining | <u>1</u>  | <u>1</u>  | <u>0</u> |
| Seasonal             | <u>26</u> | <u>26</u> | <u>0</u> |
| Total                | <u>27</u> | <u>27</u> | <u>0</u> |

### MAJOR GOALS AND CHANGES

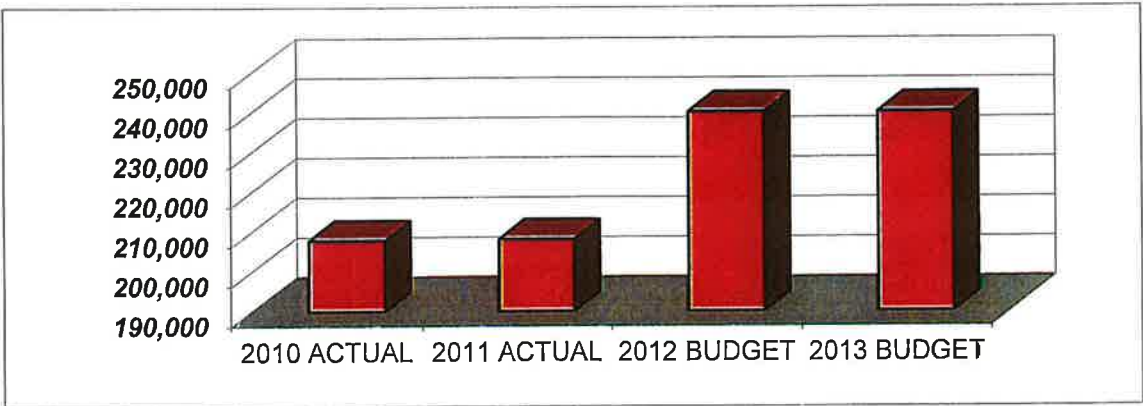
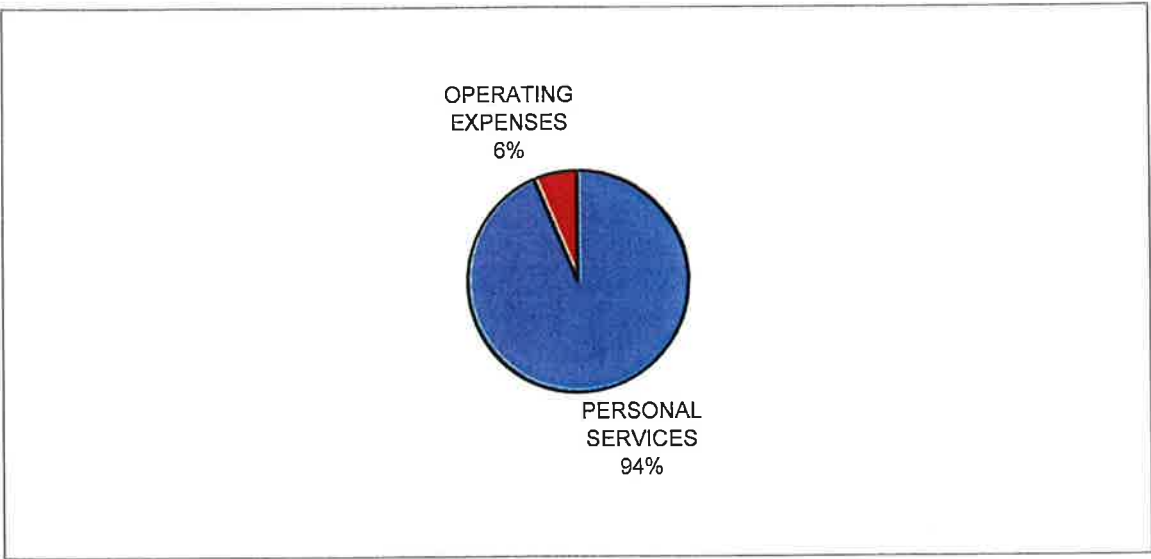
1. Continue implementation of existing programs to improve City beaches.
2. Provide rescue response to emergency and non-emergency calls by beachgoers.

### CAPITAL REQUESTS

None

# LIFEGUARDS / BEACH CLEANUP

|                    |                   |
|--------------------|-------------------|
| PERSONAL SERVICES  | \$ 224,545        |
| OPERATING EXPENSES | 15,535            |
| CAPITAL OUTLAY     | -                 |
|                    | <u>\$ 240,080</u> |



**LIFEGUARDS / BEACH CLEANUP**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| REGULAR SALARIES           | \$ 172,093                    | \$ 171,135                    | \$ 187,682                   | \$ 187,682                    |
| OVERTIME                   | 367                           | 798                           | 2,800                        | 2,800                         |
| SPECIAL PAY                | 1,500                         | 1,575                         | 1,574                        | 1,574                         |
| FICA                       | 10,708                        | 10,699                        | 11,908                       | 11,908                        |
| RETIREMENT CONTRIBUTIONS   | 2,545                         | 2,678                         | 2,834                        | 2,834                         |
| LIFE & HEALTH INSURANCE    | 3,539                         | 3,585                         | 7,650                        | 7,945                         |
| WORKERS' COMPENSATION      | 5,484                         | 5,055                         | 7,312                        | 7,017                         |
| MEDICARE                   | 2,504                         | 2,503                         | 2,785                        | 2,785                         |
| OTHER CONTRACTUAL SERVICES | 840                           | 595                           | 900                          | 900                           |
| COMMUNICATION SERVICES     | -                             | -                             | 75                           | 75                            |
| UTILITY SERVICES           | 158                           | 119                           | 160                          | 160                           |
| INSURANCE                  | 2,233                         | 2,763                         | 3,000                        | 3,000                         |
| REPAIR AND MAINTENANCE     | 158                           | 799                           | 800                          | 800                           |
| OPERATING SUPPLIES         | 2,065                         | 1,914                         | 3,100                        | 3,100                         |
| EDUCATIONAL COURSES        | 700                           | 859                           | 3,400                        | 3,400                         |
| VEHICLE REPAIR AND MAINT   | 145                           | 538                           | 500                          | 500                           |
| GAS, OIL, AND LUBRICANTS   | 950                           | 1,252                         | 1,100                        | 1,100                         |
| UNIFORMS                   | 1,918                         | 1,250                         | 2,500                        | 2,500                         |
|                            | <u>\$ 207,907</u>             | <u>\$ 208,117</u>             | <u>\$ 240,080</u>            | <u>\$ 240,080</u>             |

**SPECIAL  
REVENUE  
FUNDS**

# **SPECIAL REVENUE FUNDS**

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for a particular purpose. They are fully appropriated each year.

Police Education Fund - This fund accounts for revenues derived from county court costs. Expenditures are used to provide criminal justice education degree programs and training courses for police department personnel.

Community Development Block Grant Fund - This fund accounts for federal grants through the Jacksonville entitlement program, which provides funding for community development and improvements for qualified populations within the City.

Convention Development Tax Fund - This fund accounts for funds received from the levy of the convention development tax which are used to promote convention and tourist development. Due to the size of our community, it is to be used for capital outlay in support of lifeguards and parks.

Forfeiture Proceeds Fund - This fund accounts for revenue derived from confiscated property and cash. Proceeds are used to augment police activities.

Local Option Gas Tax Fund - This fund accounts for the City's share of county gas tax revenues. Funds may be used to support capital outlay and maintenance for local roads and drainage systems.

Radio Communications Fund - This fund accounts for a portion of the revenues obtained from traffic violations. Expenditures are used to enhance public safety communications and automation.

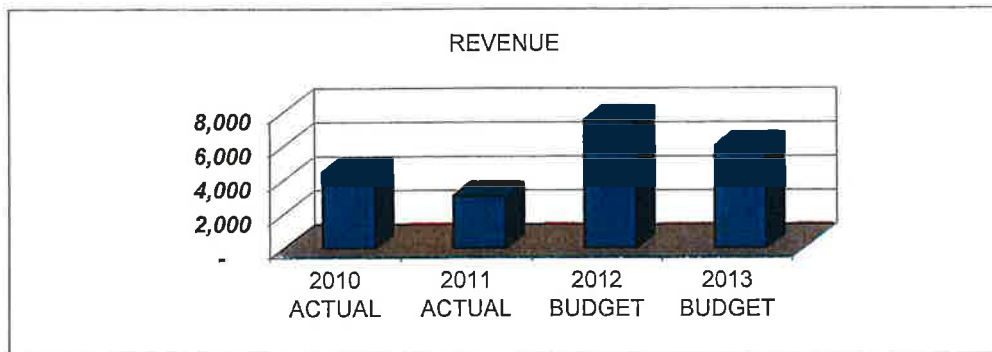
Better Jacksonville Tax - This fund accounts for the revenues obtained from the new ½ cent sales tax. Expenditures are used for capital projects to be determined by the Council.

Holiday/Special Events Fund - This fund accounts for expenditures for Holiday decorations and special events sponsored by the City.

Street Improvements Fund - This fund accounts for the 8th Cent Gasoline Tax. The revenue is restricted per Florida Statutes and may only be used for street construction and paving.

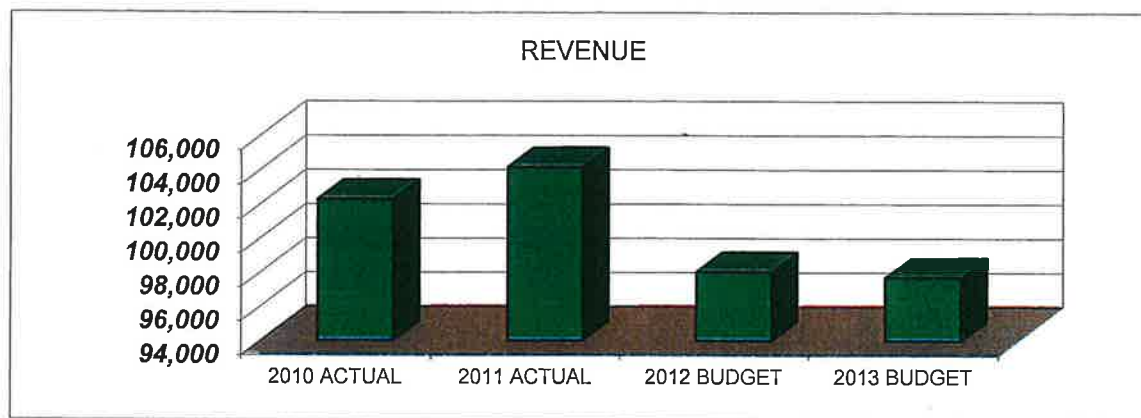
# **POLICE EDUCATION FUND**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>            |                               |                               |                              |                               |
| COURT CASES/FINES          | \$ 4,490                      | \$ 3,083                      | \$ 7,500                     | \$ 6,000                      |
| INTEREST ON INVESTMENTS    | 15                            | 8                             | 3                            | 6                             |
| STATE BOARD ADMIN INTEREST | -                             | -                             | -                            | -                             |
| APPROPRIATED FUND BALANCE  | 4,748                         | 11,192                        | 3,312                        | 1,000                         |
| TOTAL REVENUE              | 9,253                         | 14,283                        | 10,815                       | 7,006                         |
| <b>EXPENDITURES</b>        |                               |                               |                              |                               |
| OPERATING SUPPLIES         | -                             | 2,329                         | 2,000                        | 1,000                         |
| EDUCATIONAL COURSES        | 9,253                         | 11,954                        | 8,815                        | 6,006                         |
| CAPITAL OUTLAY             | -                             | -                             | -                            | -                             |
| TOTAL EXPENDITURES         | 9,253                         | 14,283                        | 10,815                       | 7,006                         |
| NET REVENUE                | \$ -                          | \$ -                          | \$ -                         | \$ -                          |



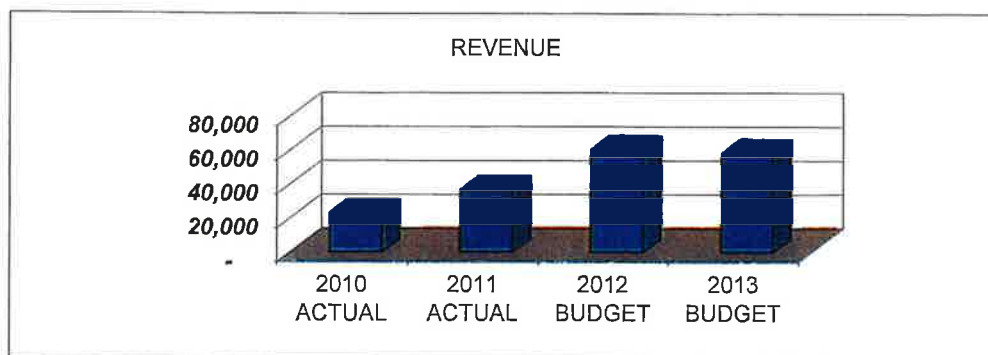
**COMMUNITY DEVELOPMENT  
BLOCK GRANT FUND**

|                             | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|-----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>             |                               |                               |                              |                               |
| PHYSICAL ENVIRONMENT        | \$ 55,375                     | \$ 59,961                     | \$ 49,497                    | \$ 43,969                     |
| TRANS FRM GENERAL FUND      | 15,000                        | 11,858                        | 11,858                       | 11,858                        |
| ELDER AFFAIRS GRANT         | 18,632                        | 12,276                        | -                            | -                             |
| OTHER NON REVENUES          | 13,286                        | 20,066                        | 36,687                       | 41,881                        |
| TOTAL REVENUE               | 102,293                       | 104,161                       | 98,042                       | 97,708                        |
| <b>EXPENDITURES</b>         |                               |                               |                              |                               |
| OTHER HUMAN SERVICES        | 78,845                        | 74,128                        | 76,542                       | 78,077                        |
| OTHER CONTRACTUAL SERVICE   | 8,713                         | 18,158                        | 21,500                       | 19,631                        |
| CAPITAL OUTLAY IMPROVEMENTS | 17,042                        | 18,886                        | -                            | -                             |
| TOTAL EXPENDITURES          | 104,600                       | 111,172                       | 98,042                       | 97,708                        |
| NET REVENUE                 | \$ (2,307)                    | \$ (7,011)                    | \$ -                         | \$ -                          |



**CONVENTION DEVELOPMENT  
TAX FUND**

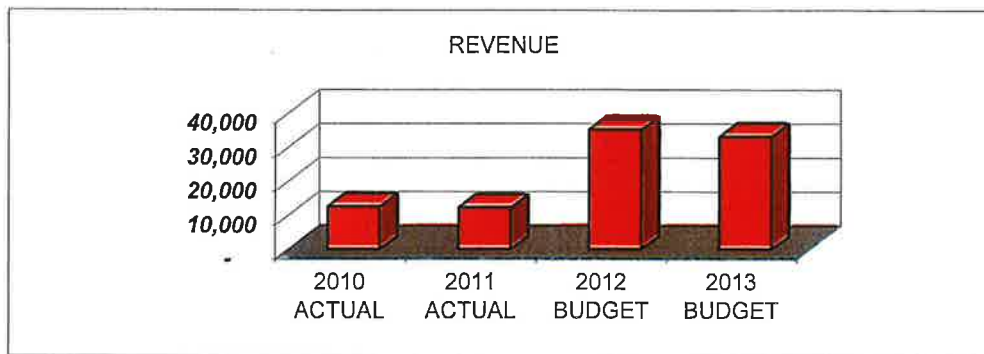
|                             | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|-----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>             |                               |                               |                              |                               |
| SALES & USE TAXES           | \$ 22,835                     | \$ 21,367                     | \$ 20,000                    | \$ 18,000                     |
| INTEREST EARNINGS           | 29                            | 28                            | 19                           | 30                            |
| STATE BOARD ADMIN INTEREST  | 1                             | 1                             | -                            | -                             |
| OTHER MISC. REVENUES        | -                             | -                             | -                            | -                             |
| APPROPRIATED FUND BALANCE   | -                             | 15,039                        | 40,000                       | 40,000                        |
| TOTAL REVENUE               | 22,865                        | 36,435                        | 60,019                       | 58,030                        |
| <b>EXPENDITURES</b>         |                               |                               |                              |                               |
| OTHER CONTRACTURAL SERVICES | 656                           | 1,161                         | 4,850                        | 4,850                         |
| BUILDING IMPROVEMENTS       | 755                           | 5,006                         | 2,500                        | 2,500                         |
| IMPROVEMENTS-NOT BUILDINGS  | -                             | 20,268                        | 20,000                       | 25,680                        |
| MACHINERY & EQUIPMENT       | -                             | -                             | 15,000                       | 15,000                        |
| TRANSFER TO GENERAL FUND    | -                             | 10,000                        | 10,000                       | 10,000                        |
| TOTAL EXPENDITURES          | 1,411                         | 36,435                        | 52,350                       | 58,030                        |
| NET REVENUE                 | \$ 21,454                     | \$ -                          | \$ 7,669                     | \$ -                          |





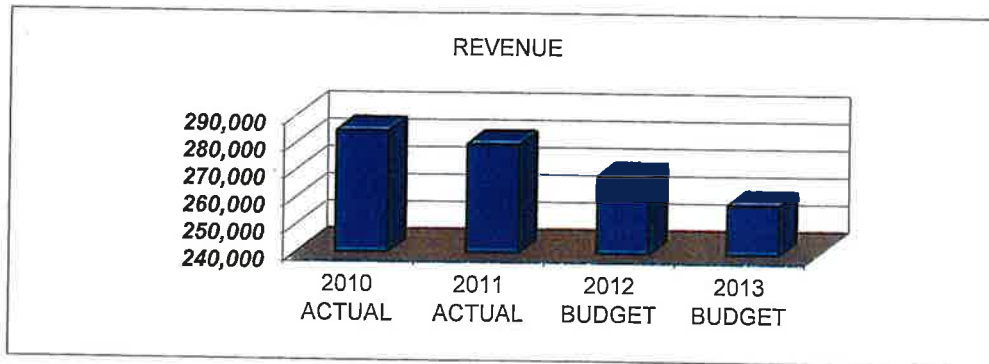
**FINES & FORFEITURES FUND**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>            |                               |                               |                              |                               |
| COURT CASES/CONFISCATED    | \$ 7,886                      | \$ 12,271                     | \$ -                         | \$ -                          |
| INTEREST EARNINGS          | 27                            | 21                            | 20                           | 30                            |
| STATE BOARD ADMIN INTEREST | 1                             | 1                             | -                            | -                             |
| OTHER MISC. REVENUES       | -                             | -                             | -                            | -                             |
| APPROPRIATED FUND BALANCE  | 4,670                         | -                             | 35,175                       | 33,175                        |
| TOTAL REVENUE              | 12,584                        | 12,293                        | 35,195                       | 33,205                        |
| <b>EXPENDITURES</b>        |                               |                               |                              |                               |
| OPERATING SUPPLIES         | 12,584                        | 5,487                         | 35,195                       | 33,205                        |
| MACHINERY AND EQUIPMENT    | -                             | -                             | -                            | -                             |
| TOTAL EXPENDITURES         | 12,584                        | 5,487                         | 35,195                       | 33,205                        |
| NET REVENUE                | \$ -                          | \$ 6,806                      | \$ -                         | \$ -                          |



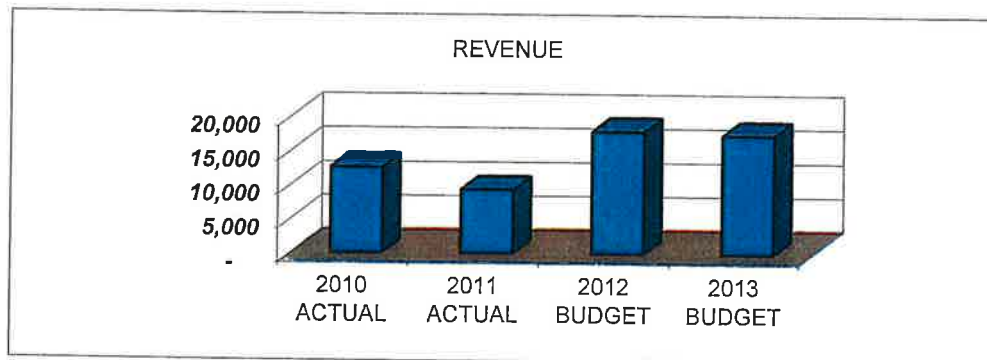
**LOCAL OPTION GAS  
TAX FUND**

|                               | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|-------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>               |                               |                               |                              |                               |
| LOCAL OPTION GAS TAX FUND 107 | \$ 244,323                    | \$ 239,221                    | \$ 242,986                   | \$ 233,267                    |
| INTEREST EARNINGS             | -                             | -                             | -                            | -                             |
| OTHER MISC. REVENUES          | -                             | 26,022                        | 25,000                       | 25,000                        |
| APPROPRIATED FUND BALANCE     | 40,081                        | 14,499                        | -                            | 15,394                        |
| TOTAL REVENUE                 | 284,404                       | 279,742                       | 267,986                      | 273,661                       |
| <b>EXPENDITURES</b>           |                               |                               |                              |                               |
| REGULAR SALARIES              | 201,532                       | 193,662                       | 186,809                      | 186,809                       |
| OVERTIME                      | 4,876                         | 7,584                         | 7,500                        | 7,500                         |
| SPECIAL PAY                   | 3,856                         | 4,625                         | 4,300                        | 4,975                         |
| FICA                          | 12,587                        | 12,599                        | 11,215                       | 11,215                        |
| RETIREMENT CONTRIBUTIONS      | 16,162                        | 16,097                        | 15,428                       | 15,428                        |
| LIFE & HEALTH INSURANCE       | 29,419                        | 29,735                        | 25,000                       | 32,500                        |
| WORKERS' COMPENSATION         | 5,407                         | 4,985                         | 5,795                        | 5,795                         |
| MEDICARE                      | 2,944                         | 2,950                         | 2,889                        | 2,889                         |
| INSURANCE                     | 6,121                         | 5,945                         | 5,300                        | 5,300                         |
| UNIFORMS                      | 1,500                         | 1,560                         | 1,250                        | 1,250                         |
| TOTAL EXPENDITURES            | 284,404                       | 279,742                       | 265,486                      | 273,661                       |
| NET REVENUE                   | \$ -                          | \$ -                          | \$ 2,500                     | \$ -                          |



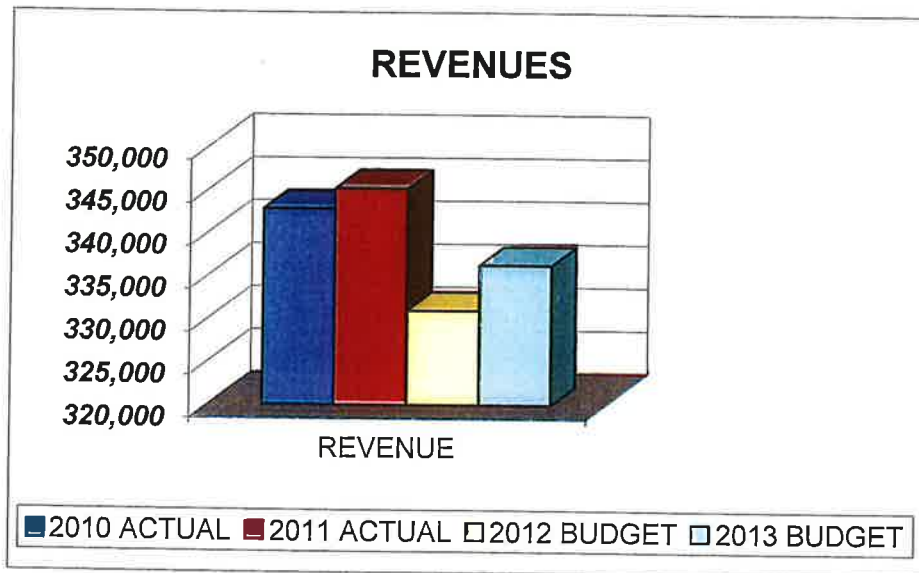
**RADIO COMMUNICATIONS  
TRUST FUND**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>            |                               |                               |                              |                               |
| RADIO COMM TRUST RECEIPTS  | \$ 12,653                     | \$ 9,370                      | \$ 13,000                    | \$ 7,500                      |
| INTEREST EARNINGS          | 3                             | 8                             | 5                            | 9                             |
| STATE BOARD ADMIN INTEREST | -                             | -                             | -                            | -                             |
| APPROPRIATED FUND BALANCE  | -                             | -                             | 5,000                        | 10,000                        |
| TOTAL REVENUE              | 12,656                        | 9,378                         | 18,005                       | 17,509                        |
| <b>EXPENDITURES</b>        |                               |                               |                              |                               |
| OPERATING SUPPLIES         | 1,235                         | 5,860                         | 18,005                       | 17,509                        |
| MACHINERY AND EQUIPMENT    | -                             | -                             | -                            | -                             |
| TOTAL EXPENDITURES         | 1,235                         | 5,860                         | 18,005                       | 17,509                        |
| NET REVENUE                | \$ 11,421                     | \$ 3,518                      | \$ -                         | \$ -                          |



# **BETTER JAX 1/2 CENT TAX**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>            |                               |                               |                              |                               |
| BETTER JAX 1/2 CENT TAX    | \$ 342,669                    | \$ 345,114                    | \$ 330,899                   | \$ 336,127                    |
| INTEREST EARNINGS          | 101                           | 82                            | 75                           | 150                           |
| STATE BOARD ADMIN INTEREST | 1                             | 2                             | -                            | -                             |
| OTHER MISC. REVENUES       | -                             | -                             | -                            | -                             |
| APPROPRIATED FUND BALANCE  | -                             | -                             | 400,000                      | 400,000                       |
| TOTAL REVENUE              | 342,771                       | 345,198                       | 730,974                      | 736,277                       |
| <b>EXPENDITURES</b>        |                               |                               |                              |                               |
| IMPROVEMENTS               | 23,910                        | 41,448                        | 465,974                      | 471,277                       |
| TRANSFER TO OTHER FUNDS    | 263,576                       | 265,000                       | 265,000                      | 265,000                       |
| TOTAL EXPENDITURES         | 287,486                       | 306,448                       | 730,974                      | 736,277                       |
| NET REVENUE                | \$ 55,285                     | \$ 38,750                     | \$ -                         | \$ -                          |

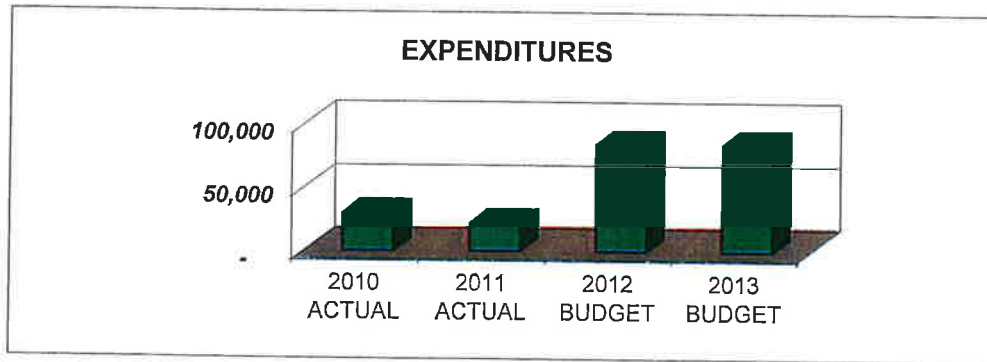


**HOLIDAY / SPECIAL EVENTS  
FUND**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b><u>REVENUES</u></b>     |                               |                               |                              |                               |
| INTEREST EARNINGS          | \$ 4                          | \$ 1                          | \$ 5                         | \$ 5                          |
| DONATIONS FOR DECORATIONS  | 8,000                         | 8,000                         | 8,000                        | 8,000                         |
| APPROPRIATED FUND BALANCE  | 6,586                         | 2,867                         | 1,000                        | 1,000                         |
| TOTAL REVENUE              | 14,590                        | 10,868                        | 9,005                        | 9,005                         |
| <b><u>EXPENDITURES</u></b> |                               |                               |                              |                               |
| PROMOTIONAL ACTIVITIES     | 14,590                        | 10,868                        | 9,005                        | 9,005                         |
| TOTAL EXPENDITURES         | 14,590                        | 10,868                        | 9,005                        | 9,005                         |
| NET REVENUE                | \$ -                          | \$ -                          | \$ -                         | \$ -                          |

# STREET IMPROVEMENT FUND

|                             | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|-----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>             |                               |                               |                              |                               |
| 8TH CENT GASOLINE TAX       | \$ 61,098                     | \$ 60,669                     | \$ 58,336                    | \$ 58,587                     |
| INTEREST EARNINGS           | 34                            | 44                            | 50                           | 70                            |
| STATE BOARD ADMIN. INTEREST | 1                             | 1                             | -                            | -                             |
| APPROPRIATED FUND BALANCE   | -                             | -                             | 26,000                       | 26,000                        |
| TOTAL REVENUE               | 61,133                        | 60,714                        | 84,386                       | 84,657                        |
| <b>EXPENDITURES</b>         |                               |                               |                              |                               |
| TOWN CENTER EXPENDITURES    | 17,384                        | 15,473                        | 28,000                       | 28,000                        |
| MAYPORT FLYOVER EXPEND.     | 7,101                         | 4,880                         | 27,000                       | 27,000                        |
| ROAD MATERIALS & SUPPLIES   | 4,951                         | 2,117                         | 29,386                       | 29,657                        |
| MACHINERY AND EQUIPMENT     | -                             | -                             | -                            | -                             |
| TOTAL EXPENDITURES          | 29,436                        | 22,470                        | 84,386                       | 84,657                        |
| NET REVENUE                 | \$ 31,697                     | \$ 38,244                     | \$ -                         | \$ -                          |



**DEBT SERVICE  
FUND**

## DEBT SERVICE FUND

The debt service fund accounts for the accumulation of resources for and the payment of interest and principal on revenue bonds included in the General Long-Term Debt Account Group.

Bond & Loan Sinking Fund - This fund is associated with the issuance of the Series 2003 Capital Improvement Bonds for the construction of the new City Yard Facility.



**BOND & LOAN  
SINKING FUND**

**REVENUES**

TRANSFER FROM GENERAL FUND  
TOTAL REVENUE

| ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| \$ 263,346                    | \$ 263,622                    | \$ 265,000                   | \$ 265,000                    |
| 263,346                       | 263,622                       | 265,000                      | 265,000                       |

**EXPENDITURES**

PRINCIPAL  
INTEREST  
TOTAL EXPENDITURES

|         |         |         |         |
|---------|---------|---------|---------|
| 222,545 | 238,459 | 246,562 | 257,109 |
| 40,800  | 25,163  | 18,438  | 7,891   |
| 263,345 | 263,622 | 265,000 | 265,000 |

NET REVENUE

|      |      |      |      |
|------|------|------|------|
| \$ 1 | \$ - | \$ - | \$ - |
|------|------|------|------|

**ENTERPRISE  
FUNDS**

# ENTERPRISE FUNDS

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the governing body has decided that periodic determination of net income is appropriate for accountability purposes.

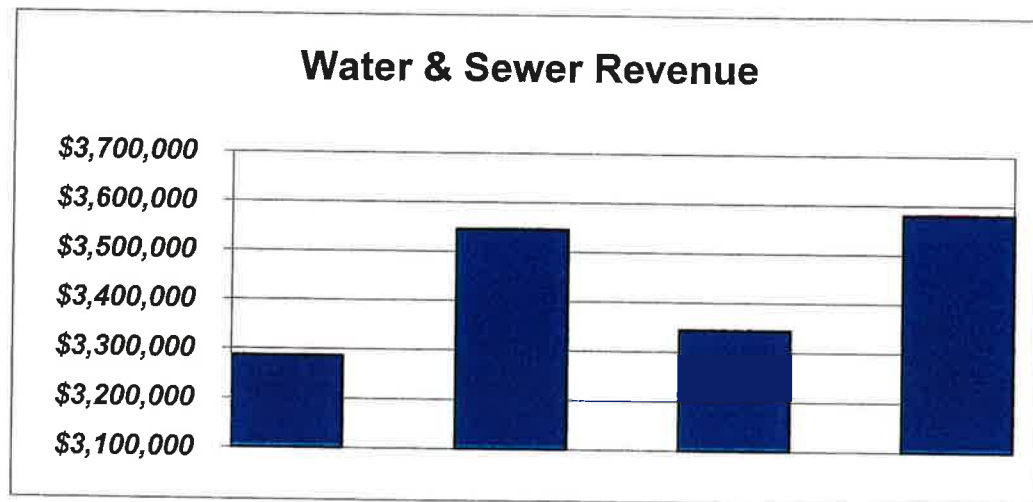
Water and Sewer Fund - This fund accounts for the activities of the City's water and sewer utility.

Sanitation Fund - This fund accounts for the activities of the City's sanitation and recycling services.

Stormwater Utility Fund - This fund accounts for the activities of the City's stormwater utility.

**WATER & SEWER REVENUE**

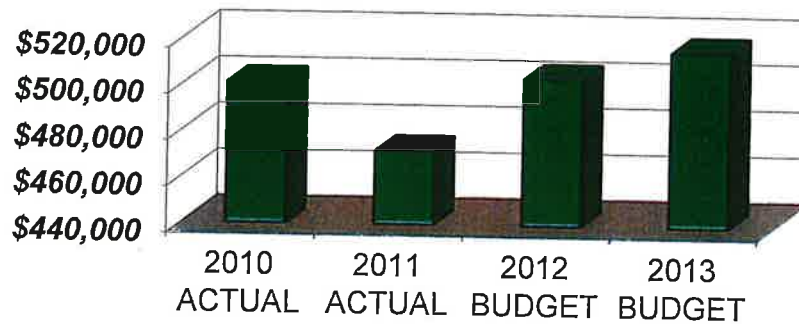
|                      | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| WATER TAPS           | \$ 7,988                      | \$ 6,316                      | \$ 8,705                     | \$ 8,705                      |
| WATER BASE CHARGE    | 452,006                       | 503,350                       | 514,934                      | 566,427                       |
| WATER VOLUME CHARGE  | 615,635                       | 708,882                       | 597,109                      | 647,863                       |
| SEWER TAPS           | 9,282                         | 4,027                         | 10,000                       | 10,000                        |
| SEWER BASE CHARGE    | 747,485                       | 808,161                       | 808,029                      | 864,591                       |
| SEWER VOLUME CHARGE  | 1,334,076                     | 1,384,631                     | 1,299,866                    | 1,377,076                     |
| SET-UP FEES          | 16,985                        | 15,817                        | 15,531                       | 15,531                        |
| RECONNECT FEES       | 29,055                        | 23,100                        | 27,000                       | 27,000                        |
| DELINQUENT FEES      | 70,240                        | 73,032                        | 52,000                       | 52,000                        |
| BAD DEBT RECOVERY    | 70                            | 150                           | -                            | -                             |
| INTEREST EARNINGS    | 7                             | 70                            | 150                          | 150                           |
| OTHER MISC. REVENUES | 3,267                         | 17,055                        | 10,000                       | 10,000                        |
| TOTAL REVENUE        | <u>\$ 3,286,096</u>           | <u>\$ 3,544,591</u>           | <u>\$ 3,343,324</u>          | <u>\$ 3,579,343</u>           |



**Water/Sewer General and  
Administrative Expenses**

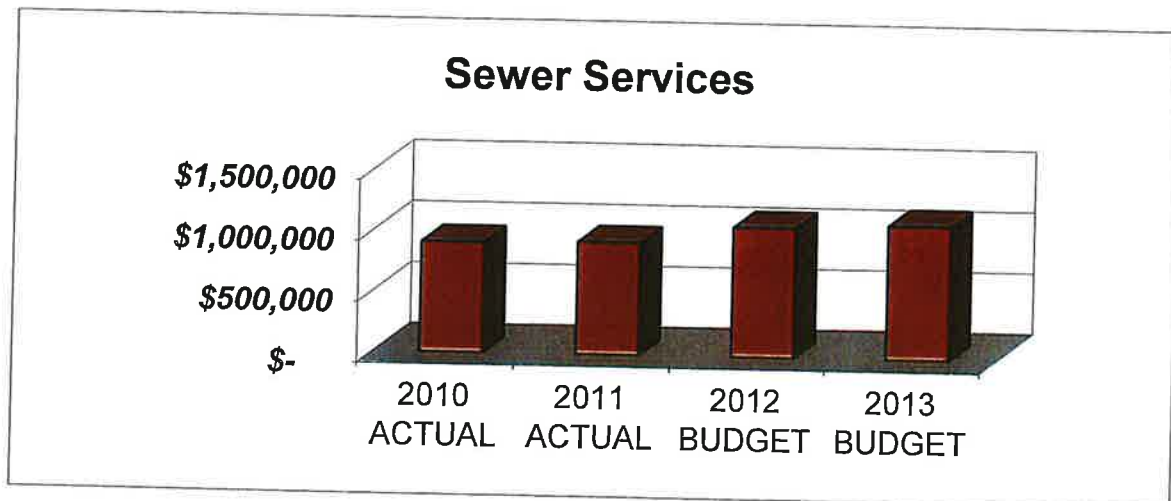
|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| WATER/SEWER ADMIN SALARIES | \$ 312,233                    | \$ 307,422                    | \$ 320,689                   | \$ 320,689                    |
| OVERTIME                   | 5,581                         | 6,096                         | 5,500                        | 5,500                         |
| SPECIAL PAY                | 3,822                         | 3,817                         | 3,900                        | 4,230                         |
| FICA                       | 18,446                        | 18,269                        | 18,900                       | 19,356                        |
| RETIREMENT CONTRIBUTIONS   | 29,634                        | 29,729                        | 29,949                       | 29,949                        |
| LIFE & HEALTH INSURANCE    | 32,461                        | 34,028                        | 35,080                       | 45,604                        |
| WORKERS' COMPENSATION      | 2,559                         | 2,359                         | 3,000                        | 3,000                         |
| MEDICARE                   | 4,366                         | 4,316                         | 4,567                        | 4,567                         |
| BOND ISSUANCE EXPENSE      | 15,886                        | 15,886                        | 10,000                       | 10,000                        |
| PROFESSIONAL SERVICES      | 18,415                        | 212                           | 16,000                       | 13,300                        |
| ACCOUNTING AND AUDIT       | 13,815                        | 13,558                        | 12,963                       | 15,663                        |
| COMMUNICATIONS             | 440                           | 400                           | 480                          | 480                           |
| INSURANCE                  | 8,936                         | 8,304                         | 9,250                        | 10,290                        |
| REPAIR & MAINTENANCE       | 8,979                         | 10,498                        | 17,000                       | 17,000                        |
| OTHER CURRENT CHARGES      | 15,263                        | 16,246                        | 7,175                        | 7,175                         |
| EDUCATIONAL COURSES        | -                             | -                             | 200                          | 200                           |
| UNIFORMS                   | 250                           | 260                           | 650                          | 650                           |
| OTHER G & A CHARGES        | 9,490                         | 214                           | 8,000                        | 8,000                         |
| MACHINERY AND EQUIPMENT    | -                             | -                             | -                            | -                             |
|                            | <u>\$ 500,576</u>             | <u>\$ 471,614</u>             | <u>\$ 503,303</u>            | <u>\$ 515,653</u>             |

**Water/Sewer G & A Expenses**



## Sewer Services

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| SEWER REGULAR SALARIES     | \$ 307,470                    | \$ 316,599                    | \$ 332,021                   | \$ 332,021                    |
| OVERTIME                   | 3,475                         | 4,849                         | 6,000                        | 6,000                         |
| SPECIAL PAY                | 5,013                         | 5,100                         | 5,250                        | 5,000                         |
| FICA                       | 18,838                        | 20,216                        | 19,042                       | 19,042                        |
| RETIREMENT CONTRIBUTIONS   | 22,172                        | 21,083                        | 23,670                       | 23,670                        |
| LIFE & HEALTH INSURANCE    | 32,369                        | 30,272                        | 33,525                       | 43,583                        |
| WORKERS' COMPENSATION      | 6,215                         | 5,729                         | 7,000                        | 7,000                         |
| MEDICARE                   | 4,406                         | 4,735                         | 4,953                        | 4,953                         |
| PROFESSIONAL SERVICES      | 6,870                         | 6,110                         | 10,000                       | 10,000                        |
| OTHER CONTRACTUAL SERVICE  | 82,519                        | 77,851                        | 118,500                      | 118,500                       |
| TRAVEL AND PER DIEM        | 168                           | -                             | 200                          | 200                           |
| COMMUNICATIONS SERVICES    | 3,104                         | 3,319                         | 3,750                        | 3,750                         |
| POSTAGE (INC. FED EX)      | 4,367                         | 8,607                         | 8,000                        | 10,000                        |
| UTILITY SERVICES           | 186,514                       | 157,392                       | 203,500                      | 208,500                       |
| RENTALS AND LEASES         | 61                            | 1,410                         | 250                          | 250                           |
| INSURANCE                  | 18,589                        | 23,788                        | 27,500                       | 27,500                        |
| REPAIR AND MAINTENANCE     | 86,924                        | 127,888                       | 60,320                       | 60,320                        |
| OTHER CURRENT CHARGES      | 640                           | -                             | 240                          | 240                           |
| OPERATING SUPPLIES         | 48,017                        | 44,439                        | 85,000                       | 85,000                        |
| BOOKS, SUBSCRIP & MEMBER   | -                             | -                             | 400                          | 400                           |
| EDUCATIONAL COURSES        | 99                            | 1,826                         | 2,000                        | 2,000                         |
| VEHICLE R & M              | 8,567                         | 5,540                         | 6,000                        | 6,000                         |
| GAS, OIL, & LUBRICANTS     | 7,595                         | 7,942                         | 8,900                        | 8,900                         |
| UNIFORMS                   | 2,081                         | 2,263                         | 2,500                        | 2,500                         |
| IMPROVEMENTS NOT BUILDINGS | -                             | -                             | -                            | -                             |
| MACHINERY AND EQUIPMENT    | 49,442                        | 43,774                        | 94,090                       | 112,100                       |
|                            | <u>\$ 905,515</u>             | <u>\$ 920,732</u>             | <u>\$ 1,062,611</u>          | <u>\$ 1,097,429</u>           |



| <b>Water Services</b>      | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| WATER REGULAR SALARIES     | \$ 261,758                    | \$ 264,512                    | \$ 275,000                   | \$ 275,000                    |
| OVERTIME                   | 9,544                         | 8,438                         | 10,000                       | 9,000                         |
| SPECIAL PAY                | 5,413                         | 5,550                         | 5,700                        | 5,700                         |
| FICA                       | 15,610                        | 16,008                        | 17,341                       | 17,341                        |
| RETIREMENT CONTRIBUTIONS   | 22,739                        | 23,209                        | 23,990                       | 23,990                        |
| LIFE & HEALTH INSURANCE    | 48,916                        | 48,812                        | 51,750                       | 67,275                        |
| WORKERS' COMPENSATION      | 6,508                         | 5,999                         | 6,500                        | 6,500                         |
| MEDICARE                   | 3,650                         | 3,740                         | 4,056                        | 4,056                         |
| OTHER CONTRACTUAL SERVICE  | 42,997                        | 31,435                        | 26,000                       | 28,000                        |
| TRAVEL AND PER DIEM        | 168                           | -                             | 250                          | 250                           |
| COMMUNICATIONS SERVICES    | 16,472                        | 6,635                         | 6,250                        | 6,250                         |
| POSTAGE (INC. FED EX)      | 4,389                         | 7,779                         | 7,800                        | 8,200                         |
| UTILITY SERVICES           | 52,533                        | 51,135                        | 50,000                       | 51,000                        |
| RENTALS AND LEASES         | 475                           | 146                           | 500                          | 500                           |
| INSURANCE                  | 13,774                        | 16,580                        | 18,000                       | 18,000                        |
| REPAIR AND MAINTENANCE     | 74,972                        | 51,108                        | 64,000                       | 64,000                        |
| OTHER CURRENT CHARGES      | 2,000                         | -                             | 150                          | 150                           |
| OPERATING SUPPLIES         | 50,912                        | 37,396                        | 37,000                       | 37,000                        |
| BOOKS, SUBSCRIP & MEMBER   | 500                           | 545                           | 600                          | 600                           |
| EDUCATIONAL COURSES        | 321                           | 1,025                         | 1,000                        | 1,000                         |
| VEHICLE R & M              | 5,819                         | 9,491                         | 6,900                        | 7,000                         |
| GAS, OIL, & LUBRICANTS     | 12,268                        | 21,370                        | 22,500                       | 23,000                        |
| UNIFORMS                   | 1,943                         | 2,139                         | 2,400                        | 2,400                         |
| IMPROVEMENTS NOT BUILDINGS | 60,765                        | 10,790                        | -                            | -                             |
| MACHINERY AND EQUIPMENT    | 39,370                        | 44,489                        | 38,100                       | 17,300                        |
|                            | <u>\$ 753,816</u>             | <u>\$ 668,331</u>             | <u>\$ 675,787</u>            | <u>\$ 673,512</u>             |

#### **Water/Sewer Transfers & Debt Payments**

|                           |                |                |                |                  |
|---------------------------|----------------|----------------|----------------|------------------|
| TRANSFER TO GENERAL FUND  | -              | -              | -              | 50,000           |
| TRANS TO REVENUE BOND S/F | 335,148        | 335,148        | 332,082        | 332,572          |
| TRANS TO DEP PAYMENT FUND | 415,604        | 415,604        | 415,603        | 415,603          |
| TRANS TO NITROGEN LOAN    | -              | -              | 170,000        | 250,000          |
| PRINCIPAL ON DEBT         | -              | -              | -              | -                |
|                           | <u>750,752</u> | <u>750,752</u> | <u>917,685</u> | <u>1,048,175</u> |

|                                     |                   |                   |                   |                   |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| <b>Water &amp; Sewer Net Income</b> | <u>\$ 375,437</u> | <u>\$ 733,162</u> | <u>\$ 183,938</u> | <u>\$ 244,574</u> |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|

**WATER & SEWER REVENUE  
BOND SINKING FUND**

|                           | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|---------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>           |                               |                               |                              |                               |
| INTEREST EARNINGS         | \$ -                          | \$ -                          | \$ -                         | \$ -                          |
| TRANSFER FROM WATER/SEWER | 750,752                       | 750,752                       | 917,686                      | 918,175                       |
| TOTAL REVENUE             | 750,752                       | 750,752                       | 917,686                      | 918,175                       |
| <b>EXPENDITURES</b>       |                               |                               |                              |                               |
| TRANSFER TO WATER & SEWER | 415,603                       | 415,603                       | 415,603                      | 415,603                       |
| INTEREST PAYMENT ON DEBT  | 94,390                        | 133,624                       | 390,000                      | 390,000                       |
| OTHER DEBT SERVICE COSTS  | 400                           | 400                           | 62,082                       | 62,082                        |
| TOTAL EXPENDITURES        | 510,393                       | 549,627                       | 867,685                      | 867,685                       |
| NET REVENUE               | \$ 240,359                    | \$ 201,125                    | \$ 50,001                    | \$ 50,490                     |

**403 FUND**

**WATER & SEWER  
RESERVE FUND**

|                               | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|-------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>               |                               |                               |                              |                               |
| INTEREST EARNINGS             | \$ 278                        | \$ 219                        | \$ 300                       | \$ 300                        |
| APPROPRIATED FUND BALANCE     | -                             | -                             | 440,000                      | 440,000                       |
| TOTAL REVENUE                 | 278                           | 219                           | 440,300                      | 440,300                       |
| <b>PHYSICAL ENVIRONMENT</b>   |                               |                               |                              |                               |
| TRANSFER TO WATER & SEWER     | -                             | -                             | -                            | -                             |
| CONTINGENCIES AND EMERGENCIES | -                             | -                             | 440,300                      | 440,300                       |
| TOTAL EXPENDITURES            | -                             | -                             | 440,300                      | 440,300                       |
| NET REVENUE                   | \$ 278                        | \$ 219                        | \$ -                         | \$ -                          |

**404 FUND**



**WATER & SEWER  
RENEWAL/REPLACEMENT**

|                             | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|-----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>             |                               |                               |                              |                               |
| INTEREST EARNINGS           | \$ 2                          | \$ 2                          | \$ 2                         | \$ 2                          |
| STATE BOARD ADMIN INTEREST  | -                             | -                             | 1                            | 1                             |
| APPROPRIATED FUND BALANCE   | -                             | -                             | 2,500                        | 2,500                         |
| TOTAL REVENUE               | <u>2</u>                      | <u>2</u>                      | <u>2,503</u>                 | <u>2,503</u>                  |
| <b>EXPENDITURES</b>         |                               |                               |                              |                               |
| TRANSFER TO WATER/SEWER     | -                             | -                             | 2,503                        | 2,503                         |
| CONTINGENCIES AND EMERGENCY | -                             | -                             | -                            | -                             |
| TOTAL EXPENDITURES          | <u>-</u>                      | <u>-</u>                      | <u>2,503</u>                 | <u>2,503</u>                  |
| NET REVENUE                 | <u>\$ 2</u>                   | <u>\$ 2</u>                   | <u>\$ -</u>                  | <u>\$ -</u>                   |

**405 FUND**

**SEWER CAPITAL  
IMPROVEMENT FUND**

|                              | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>              |                               |                               |                              |                               |
| INTEREST EARNINGS            | \$ 100                        | \$ 93                         | \$ 50                        | \$ 50                         |
| STATE BOARD ADMIN INTEREST   | 3                             | 3                             | -                            | -                             |
| DOWNSSTREAM POLLUTION FEES   | 25,998                        | 21,007                        | 16,000                       | 16,000                        |
| APPROPRIATED FUND BALANCE    | -                             | -                             | -                            | -                             |
| TOTAL REVENUE                | <u>26,101</u>                 | <u>21,103</u>                 | <u>16,050</u>                | <u>16,050</u>                 |
| TRANSFER TO WASTEWATER CONST | -                             | -                             | 16,050                       | 16,050                        |
| TOTAL EXPENDITURES           | <u>-</u>                      | <u>-</u>                      | <u>16,050</u>                | <u>16,050</u>                 |
| NET REVENUE                  | <u>\$ 26,101</u>              | <u>\$ 21,103</u>              | <u>\$ -</u>                  | <u>\$ -</u>                   |

**407 FUND**

**WATER SYSTEM  
IMPROVEMENT FUND**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>            |                               |                               |                              |                               |
| INTEREST EARNINGS          | \$ 9                          | \$ 7                          | \$ 5                         | \$ 5                          |
| STATE BOARD ADMIN INTEREST | -                             | -                             | 1                            | 1                             |
| APPROPRIATED FUND BALANCE  | -                             | -                             | 18,000                       | 18,000                        |
| TOTAL REVENUE              | 9                             | 7                             | 18,006                       | 18,006                        |
| <b>EXPENDITURES</b>        |                               |                               |                              |                               |
| MACHINERY AND EQUIPMENT    | -                             | -                             | 18,006                       | 18,006                        |
| TOTAL EXPENDITURES         | -                             | -                             | 18,006                       | 18,006                        |
| NET REVENUE                | \$ 9                          | \$ 7                          | \$ -                         | \$ -                          |

**408 FUND**

**WASTEWATER  
CONSTRUCTION FUND**

|                                    | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|------------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>                    |                               |                               |                              |                               |
| STATE BOARD ADMIN INTEREST         | \$ -                          | \$ -                          | \$ -                         | \$ -                          |
| TRANSFER FROM WATER/SEWER          | 284,804                       | 284,804                       | 284,804                      | 284,804                       |
| TRANSFER FROM SEWER CAPTL IMPRV FD | -                             | -                             | -                            | -                             |
| TOTAL REVENUE                      | 284,804                       | 284,804                       | 284,804                      | 284,804                       |
| <b>EXPENDITURES</b>                |                               |                               |                              |                               |
| DEPRECIATION EXPENSE               | 143,945                       | 143,945                       | 205,702                      | 205,702                       |
| PRINCIPAL ON DEBT                  | -                             | -                             | -                            | -                             |
| INTEREST PAYMENT ON DEBT           | 90,441                        | 84,468                        | 79,102                       | 79,102                        |
| TOTAL EXPENDITURES                 | 234,386                       | 228,413                       | 284,804                      | 284,804                       |
| NET REVENUE                        | \$ 50,418                     | \$ 56,391                     | \$ -                         | \$ -                          |

**410 FUND**

**WATER SYSTEM  
CONSTRUCTION FUND**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b>REVENUES</b>            |                               |                               |                              |                               |
| STATE BOARD ADMIN INTEREST | \$ -                          | \$ -                          | \$ -                         | \$ -                          |
| TRANSFER FROM WATER/SEWER  | 130,800                       | 130,800                       | 130,799                      | 130,799                       |
| TOTAL REVENUE              | 130,800                       | 130,800                       | 130,799                      | 130,799                       |
| <b>EXPENDITURES</b>        |                               |                               |                              |                               |
| DEPRECIATION EXPENSE       | 58,308                        | 58,308                        | 93,063                       | 93,063                        |
| INTEREST PAYMENT ON DEBT   | 42,986                        | 40,244                        | 37,736                       | 37,736                        |
| TOTAL EXPENDITURES         | 101,294                       | 98,552                        | 130,799                      | 130,799                       |
| NET REVENUE                | \$ 29,506                     | \$ 32,248                     | \$ -                         | \$ -                          |

**411 FUND**

**SANITATION FUND**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b><u>REVENUES</u></b>     |                               |                               |                              |                               |
| RESIDENTIAL GARBAGE PICKUP | \$ 1,260,505                  | \$ 1,259,533                  | \$ 1,254,756                 | \$ 1,254,756                  |
| RECYCLING FEES             | 2,767                         | 2,803                         | 20                           | 20                            |
| RECYCLING CONTAINER FEE    | 558                           | 586                           | 3,300                        | 3,300                         |
| INTEREST EARNINGS          | -                             | -                             | -                            | 18                            |
| APPROPRIATED FUND BALANCE  | -                             | -                             | -                            | 90,000                        |
| TOTAL REVENUE              | <u>1,263,830</u>              | <u>1,262,922</u>              | <u>1,258,076</u>             | <u>1,348,094</u>              |
| <b><u>EXPENSES</u></b>     |                               |                               |                              |                               |
| REGULAR SALARIES           | \$ 111,040                    | \$ 106,630                    | \$ 113,051                   | \$ 113,051                    |
| OVERTIME                   | 2,318                         | 2,428                         | 2,500                        | 2,500                         |
| SPECIAL PAY                | 1,008                         | 986                           | 1,000                        | 1,000                         |
| FICA                       | 6,615                         | 6,424                         | 6,823                        | 6,823                         |
| RETIREMENT CONTRIBUTIONS   | 10,004                        | 10,010                        | 10,405                       | 10,405                        |
| LIFE & HEALTH INSURANCE    | 9,704                         | 10,347                        | 10,800                       | 14,040                        |
| WORKERS' COMPENSATION      | 1,334                         | 1,230                         | 1,825                        | 1,825                         |
| MEDICARE                   | 1,298                         | 1,263                         | 1,596                        | 1,596                         |
| PROFESSIONAL SERVICES      | -                             | -                             | -                            | -                             |
| ACCOUNTING AND AUDIT       | 3,377                         | 4,320                         | 4,400                        | 4,400                         |
| WASTE HAULING FEE          | 673,457                       | 887,174                       | 905,546                      | 905,546                       |
| OTHER CONTRACTUAL SERVICE  | -                             | -                             | -                            | 245,000                       |
| POSTAGE (INC. FED EX)      | 4,339                         | 4,560                         | 6,050                        | 6,100                         |
| INSURANCE                  | 8,544                         | 9,657                         | 11,500                       | 11,500                        |
| REPAIR AND MAINTENANCE     | 4,554                         | 3,327                         | 7,200                        | 7,200                         |
| OTHER CURRENT CHARGES      | 7,555                         | 8,046                         | 6,500                        | 6,500                         |
| OPERATING SUPPLIES         | 3,889                         | 184                           | 3,000                        | 3,200                         |
| UNIFORMS                   | -                             | -                             | 150                          | 150                           |
| DEPRECIATION EXPENSE       | 2,096                         | 2,096                         | 7,000                        | 7,000                         |
|                            | <u>\$ 851,132</u>             | <u>\$ 1,058,682</u>           | <u>\$ 1,099,346</u>          | <u>\$ 1,347,836</u>           |
| NET REVENUE                | <u>\$ 412,698</u>             | <u>\$ 204,240</u>             | <u>\$ 158,730</u>            | <u>\$ 258</u>                 |

**STORMWATER UTILITY FUND**

|                              | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|------------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b><u>REVENUES</u></b>       |                               |                               |                              |                               |
| STORMWATER UTILITY FEES      | \$ 282,477                    | \$ 290,159                    | \$ 280,000                   | \$ 280,000                    |
| TRANSFER FROM GAS TAX        | -                             | -                             | -                            | -                             |
| TOTAL REVENUE                | <u>282,477</u>                | <u>290,159</u>                | <u>280,000</u>               | <u>280,000</u>                |
| <b><u>EXPENSES</u></b>       |                               |                               |                              |                               |
| REGULAR SALARIES             | \$ 79,362                     | \$ 76,040                     | \$ 77,940                    | \$ 77,940                     |
| OVERTIME                     | 3,425                         | 1,748                         | 3,500                        | 3,500                         |
| SPECIAL PAY                  | 1,800                         | 1,860                         | 1,860                        | 1,860                         |
| FICA                         | 4,601                         | 4,547                         | 4,741                        | 4,741                         |
| RETIREMENT CONTRIBUTIONS     | 5,584                         | 5,531                         | 5,956                        | 5,956                         |
| LIFE & HEALTH INSURANCE      | 8,301                         | 8,490                         | 9,900                        | 12,870                        |
| WORKERS' COMPENSATION        | 1,755                         | 1,618                         | 2,025                        | 2,005                         |
| MEDICARE                     | 1,076                         | 1,050                         | 1,109                        | 1,109                         |
| PROFESSIONAL SERVICES        | -                             | 8,823                         | 46,200                       | 45,000                        |
| ACCOUNTING AND AUDIT         | 307                           | 547                           | 650                          | 650                           |
| OTHER CONTRACTUAL SERVICE    | 7,876                         | 7,800                         | 15,500                       | 15,250                        |
| TRAVEL & PER DIEM            | 33                            | -                             | 50                           | 50                            |
| COMMUNICATIONS SERVICES      | 439                           | 351                           | 500                          | 500                           |
| POSTAGE (INC. FED EX)        | 7                             | 12                            | 500                          | 500                           |
| INSURANCE                    | 4,913                         | 6,081                         | 6,600                        | 6,600                         |
| REPAIR AND MAINTENANCE       | 8,273                         | 12,182                        | 13,000                       | 13,000                        |
| OTHER CURRENT CHARGES        | 294                           | 294                           | 1,500                        | 1,500                         |
| OPERATING SUPPLIES           | 817                           | 3,108                         | 2,100                        | 2,200                         |
| EDUCATIONAL COURSES          | 81                            | -                             | 100                          | 250                           |
| VEHICLE REPAIR & MAINTENANCE | 1,092                         | 5,072                         | 1,850                        | 1,700                         |
| GAS, OIL, & LUBRICANTS       | 3,975                         | 6,017                         | 5,750                        | 5,750                         |
| UNIFORMS                     | 564                           | 680                           | 620                          | 620                           |
| DEPRECIATION EXPENSE         | 35,810                        | 35,810                        | 23,126                       | 23,126                        |
| IMPROVEMENTS, NOT BUILDINGS  | 11,728                        | -                             | 1,965                        | 1,965                         |
| MACHINERY AND EQUIPMENT      | -                             | 1,395                         | 48,236                       | 20,000                        |
|                              | <u>\$ 182,113</u>             | <u>\$ 189,056</u>             | <u>\$ 275,278</u>            | <u>\$ 248,642</u>             |
| NET REVENUE                  | <u>\$ 100,364</u>             | <u>\$ 101,103</u>             | <u>\$ 4,722</u>              | <u>\$ 31,358</u>              |

**FIDUCIARY  
FUND**

## FIDUCIARY FUND

The Fiduciary Fund is used to account for assets held by the government in a trustee capacity.

**Pension Trust Funds** - Pension Trust Funds are used to account for public employee retirement systems.

Police Officers' Retirement Fund - This fund accounts for the accumulation of resources to be used for pension and disability payments to retired or disabled police officers and firefighters.

**POLICE RETIREMENT  
FUND**

|                            | ACTUAL<br>BALANCE<br>09/30/10 | ACTUAL<br>BALANCE<br>09/30/11 | AMENDED<br>FY 2012<br>BUDGET | FISCAL YEAR<br>2013<br>BUDGET |
|----------------------------|-------------------------------|-------------------------------|------------------------------|-------------------------------|
| <b><u>REVENUES</u></b>     |                               |                               |                              |                               |
| CASUALTY INS PREM TAX      | \$ 48,475                     | \$ 46,324                     | \$ 46,323                    | \$ 46,323                     |
| INTEREST ON INVESTMENTS    | 1,222                         | 4,720                         | -                            | -                             |
| STATE BOARD ADMIN INTEREST | -                             | -                             | -                            | -                             |
| INTEREST ON INVESTMENTS    | 138,494                       | 158,526                       | 63,500                       | 63,500                        |
| GAIN/LOSS INVESTMENT SALE  | 315,677                       | (33,398)                      | -                            | -                             |
| UNREALIZED GAIN/LOSS       | (22,195)                      | (67,007)                      | 10,000                       | 10,000                        |
| CITY CONTRIBUTIONS         | 315,677                       | 270,533                       | 297,590                      | 342,229                       |
| EMPLOYEE CONTRIBUTIONS     | 350,545                       | 100,277                       | 95,186                       | 95,186                        |
| TOTAL REVENUE              | <u>1,147,895</u>              | <u>479,976</u>                | <u>512,599</u>               | <u>557,238</u>                |
| <b><u>EXPENDITURES</u></b> |                               |                               |                              |                               |
| PENSION BENEFIT            | 244,407                       | 234,463                       | 232,558                      | 232,558                       |
| PROFESSIONAL SERVICES      | 46,079                        | 48,842                        | 47,245                       | 50,000                        |
| INSURANCE                  | 2,716                         | 2,698                         | 2,600                        | 2,600                         |
| TOTAL EXPENDITURES         | <u>293,202</u>                | <u>286,003</u>                | <u>282,403</u>               | <u>285,158</u>                |
| NET REVENUE                | <u>\$ 854,693</u>             | <u>\$ 193,973</u>             | <u>\$ 230,196</u>            | <u>\$ 272,080</u>             |

**602 FUND**

To account for the defined benefit pension plan for the City's sworn Police Officers.

**ADDITIONAL  
INFORMATION**



## CITY OF NEPTUNE BEACH, FLORIDA - FISCAL YEAR 2012 - 2013

\*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE 2.42% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund

**3.3759**

| ESTIMATED REVENUES:  |                 |              |                  |                      |                 |              |
|--|-----------------|--------------|------------------|----------------------|-----------------|--------------|
| Taxes:   |                 |              |                  |                      |                 |              |
| Millage per \$1000   |                 |              |                  |                      |                 |              |
| 3.3759   |                 |              |                  |                      |                 |              |
| GENERAL FUND   | SPECIAL REVENUE | DEBT SERVICE | ENTERPRISE FUNDS | TRUST & AGENCY FUNDS | TOTAL ALL FUNDS |              |
| Ad Valorem Taxes   |                 |              |                  |                      |                 | \$2,143,451  |
| Sales and Use Taxes  | 646,005         |              |                  |                      |                 | 1,255,080    |
| Franchise and Utility Taxes  |                 |              |                  |                      |                 | 624,002      |
| Charges for Services   |                 |              | 5,123,269        |                      |                 | 5,287,744    |
| Grants and Contributions   | 118,850         |              |                  | 46,323               |                 | 536,486      |
| Fines and Forfeitures  | 13,500          |              |                  |                      |                 | 72,300       |
| License & Permits  |                 |              |                  |                      |                 | 94,100       |
| Intergovernmental  |                 |              |                  | 437,415              |                 | 587,961      |
| Interest Income  | 300             |              | 562              | 73,500               |                 | 87,412       |
| Miscellaneous  |                 |              | 10,000           |                      |                 | 30,000       |
| TOTAL SOURCES  | 4,248,812       | 778,655      | 0                | 5,133,831            | 557,238         | 10,718,536   |
| Transfers In   | 325,000         | 11,858       | 265,000          | 0                    |                 | 601,858      |
| Fund Balances/Reserves/Net Assets  | 1,350,000       | 526,569      | 440,000          | 5,501,969            |                 | 7,818,538    |
| TOTAL REVENUE, TRANSFERS, & BALANCES   | \$5,923,812     | \$1,317,082  | \$265,000        | \$5,573,831          | \$6,059,207     | \$19,138,932 |
| EXPENDITURES   |                 |              |                  |                      |                 |              |
| General Government   | 857,315         |              |                  |                      |                 | 857,315      |
| Public Safety  | 2,804,469       | 57,720       |                  | 285,158              |                 | 3,147,347    |
| Public Works   | 464,998         | 829,595      | 3,883,072        |                      |                 | 5,177,665    |
| Culture and Recreation   | 240,080         | 149,063      |                  |                      |                 | 389,143      |
| Debt Services  | 0               | 265,000      | 998,175          |                      |                 | 1,263,175    |
| TOTAL EXPENDITURES   | 4,366,862       | 1,036,378    | 265,000          | 4,881,247            | 285,158         | 10,834,645   |
| Transfers Out  | 276,858         | 275,000      | 50,000           |                      |                 | 601,858      |
| Fund Balances/Reserves/Net Assets  | 1,280,092       | 5,704        | 0                | 642,584              | 5,774,049       | 7,702,429    |
| TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES  |                 |              |                  |                      |                 |              |
|  | \$5,923,812     | \$1,317,082  | \$265,000        | \$5,573,831          | \$6,059,207     | \$19,138,932 |
| THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD. |                 |              |                  |                      |                 |              |

### PROPOSED CAPITAL REQUESTS - ITEMS UNDER \$15,000

[illegible]

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2013 - 2017**

Project Title TOTALS

Department GENERAL FUND

Funding Source Income available from General Fund

**Project Description and Reason Necessary:**

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|   | <u>Capital Asset Requested</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>Total</u> |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| 1 | Vehicle Replacement (4X4)      |                |                |                |                |                | -            |
| 2 | Mower                          |                | 18,900         |                |                |                | 18,900       |
| 3 |                                |                |                |                |                |                |              |
| 4 |                                |                |                |                |                |                |              |
| 5 |                                |                |                |                |                |                |              |
| 6 |                                |                |                |                |                |                |              |
| 7 |                                |                |                |                |                |                |              |
| 8 |                                |                |                |                |                |                |              |
| 9 |                                |                |                |                |                |                |              |
|   | <b>Total</b>                   | -              | 18,900         | -              | -              | -              | 18,900       |

**Future Operating Budget Impact:**

|                  | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>Total</u> |
|------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Operating Income | -              | 18,900         |                |                |                | 18,900       |
|                  |                |                |                |                |                |              |
|                  |                |                |                |                |                |              |

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2013 - 2017**

Project Title Playground Equipment

Department Parks

Funding Source Convention Development Tax

**Project Description and Reason Necessary:**

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|   | <u>Capital Asset Requested</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>Total</u> |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| 1 | Playground Equipment           | 35,000         |                |                |                |                | 35,000       |
| 2 |                                |                |                |                |                |                |              |
| 3 |                                |                |                |                |                |                |              |
| 4 |                                |                |                |                |                |                |              |
| 5 |                                |                |                |                |                |                |              |
| 6 |                                |                |                |                |                |                |              |
| 7 |                                |                |                |                |                |                |              |
| 8 |                                |                |                |                |                |                |              |
| 9 |                                |                |                |                |                |                |              |
|   | <b>Total</b>                   | 35,000         | -              | -              | -              | -              | 35,000       |

**Future Operating Budget Impact:**

|                            | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>Total</u> |
|----------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Convention Development Tax | 35,000         |                |                |                |                | 35,000       |
|                            |                |                |                |                |                |              |
|                            |                |                |                |                |                |              |

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2013 - 2017**

Project Title Better Jacksonville Plan Projects

Department Various

Funding Source \_\_\_\_\_  
 \_\_\_\_\_

**Project Description and Reason Necessary:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

|   | <u>Capital Asset Requested</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>Total</u> |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| 1 | Manhole Replacements           | 25,000         | 25,000         | 25,000         | 25,000         | 25,000         | 125,000      |
| 2 | Various Line Projects          | 50,000         | 50,000         | 50,000         | 50,000         | 50,000         | 250,000      |
| 3 | Paving                         |                | 150,000        | 150,000        | 150,000        | 150,000        | 600,000      |
| 4 |                                |                |                |                |                |                |              |
| 5 |                                |                |                |                |                |                |              |
| 6 |                                |                |                |                |                |                |              |
| 7 |                                |                |                |                |                |                |              |
| 8 |                                |                |                |                |                |                |              |
| 9 |                                |                |                |                |                |                |              |
|   | <b>Total</b>                   | 75,000         | 225,000        | 225,000        | 225,000        | 225,000        | 975,000      |

**Future Operating Budget Impact:**

|                         | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>Total</u> |
|-------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Better Jacksonville Tax | 75,000         | 225,000        | 225,000        | 225,000        | 225,000        | 975,000      |
|                         |                |                |                |                |                |              |
|                         |                |                |                |                |                |              |

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2013 - 2017**

Project Title Capital Improvements

Department Wastewater Department

Funding Source Current operating revenue and Debt

**Project Description and Reason Necessary:**

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|   | <b><u>Capital Asset Requested</u></b> | <b><u>FY 2013</u></b> | <b><u>FY 2014</u></b> | <b><u>FY 2015</u></b> | <b><u>FY 2016</u></b> | <b><u>FY 2017</u></b> | <b><u>Total</u></b> |
|---|---------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| 1 | Manhole & Sewer Rehab                 | 27,000                | 27,000                | 27,000                | 27,000                | 27,000                | 135,000             |
| 2 | In-Pipe                               | 33,000                | 33,000                | 33,000                | 33,000                | 33,000                | 165,000             |
| 3 | Effluent Pumps Replacement            | 20,000                | 20,000                |                       |                       |                       | 20,000              |
| 4 | Pick-up Truck                         |                       | 25,000                |                       |                       | 25,000                | 50,000              |
| 5 | Sewer Line Replacement                |                       | 3,500,000             |                       |                       |                       | 3,500,000           |
| 6 |                                       |                       |                       |                       |                       |                       |                     |
| 7 |                                       |                       |                       |                       |                       |                       |                     |
| 8 |                                       |                       |                       |                       |                       |                       |                     |
| 9 |                                       |                       |                       |                       |                       |                       |                     |
|   | <b>Total</b>                          | 80,000                | 3,605,000             | 60,000                | 60,000                | 85,000                | 3,890,000           |

**Future Operating Budget Impact:**

|                       | <b><u>FY 2013</u></b> | <b><u>FY 2014</u></b> | <b><u>FY 2015</u></b> | <b><u>FY 2016</u></b> | <b><u>FY 2017</u></b> | <b><u>Total</u></b> |
|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|---------------------|
| Wastewater Operations | 80,000                | 105,000               | 60,000                | 60,000                | 85,000                | 390,000             |
| SRF and Bank Loans    | -                     | 3,500,000             | -                     | -                     | -                     | 3,500,000           |
| <b>Total</b>          | 80,000                | 3,605,000             | 60,000                | 60,000                | 85,000                | 3,890,000           |

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2013 - 2017**

Project Title Capital Improvements

Department Water Department

Funding Source Current Revenues and Debt

**Project Description and Reason Necessary:**

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|   | <u>Capital Asset Requested</u> | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>Total</u> |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| 1 | Truck Replacement              |                |                | 28,500         |                |                | 28,500       |
| 2 | Water Line Replacement         |                | 125,000        | 125,000        | 125,000        | 125,000        | 500,000      |
| 3 |                                |                |                |                |                |                |              |
| 4 |                                |                |                |                |                |                |              |
| 5 |                                |                |                |                |                |                |              |
| 6 |                                |                |                |                |                |                |              |
| 7 |                                |                |                |                |                |                |              |
| 8 |                                |                |                |                |                |                |              |
| 9 |                                |                |                |                |                |                |              |
|   | <b>Total</b>                   | -              | 125,000        | 153,500        | 125,000        | 125,000        | 528,500      |

**Future Operating Budget Impact:**

|                  | <u>FY 2013</u> | <u>FY 2014</u> | <u>FY 2015</u> | <u>FY 2016</u> | <u>FY 2017</u> | <u>Total</u> |
|------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Water Operations | -              | 125,000        | 153,500        | 125,000        | 125,000        | 528,500      |
| SRF Loan or Debt |                |                |                |                |                |              |
| <b>Total</b>     |                |                |                |                |                |              |

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2013 - 2017**

Project Title Capital Improvements

Department Stormwater

Funding Source \_\_\_\_\_  
 \_\_\_\_\_

**Project Description and Reason Necessary:**

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

|   | <b>Capital Asset Requested</b> | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> | <b>Total</b> |
|---|--------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| 1 | Pickup Truck                   | 20,000         |                |                |                |                | 20,000       |
| 2 | Replacement Truck              |                | 32,500         |                |                | 32,500         | 65,000       |
| 3 | Backhoe                        |                |                | 80,000         |                |                | 80,000       |
| 4 |                                |                |                |                |                |                |              |
| 5 |                                |                |                |                |                |                |              |
| 6 |                                |                |                |                |                |                |              |
| 7 |                                |                |                |                |                |                |              |
| 8 |                                |                |                |                |                |                |              |
| 9 |                                |                |                |                |                |                |              |
|   | <b>Total</b>                   | 20,000         | 32,500         | 80,000         | -              | 32,500         | 165,000      |

**Future Operating Budget Impact:**

|                       | <b>FY 2013</b> | <b>FY 2014</b> | <b>FY 2015</b> | <b>FY 2016</b> | <b>FY 2017</b> | <b>Total</b> |
|-----------------------|----------------|----------------|----------------|----------------|----------------|--------------|
| Stormwater Operations | 20,000         | 32,500         | 80,000         | -              | 32,500         | 165,000      |
|                       |                |                |                |                |                |              |
|                       |                |                |                |                |                |              |