



*City of
Neptune Beach
Fiscal Year 2014
Budget*

CITY of NEPTUNE BEACH, FLORIDA ANNUAL BUDGET

2013 – 2014

COUNCIL

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

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September 10, 2013

Jim Jarboe
City Manager

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

Re: Fiscal Year 2014 Proposed Budget

Councilors:

We are happy to report that we were able to base this coming year's budget on the rolled back rate of 3.3756 mills, which is a decrease for Neptune homeowners. Our millage rate is half of what most cities in Florida charge. Many of the property owners in Neptune Beach are unaware that Neptune Beach only receives 1/5 the property taxes they pay. The remaining 4/5 of their property taxes goes to Jacksonville and the Duval County School Board.

In putting the budget together this year, we were happy to see that the state revenue has increased for the coming budget year. Also, we were faced with an expected 50% cost increase for employee health insurance plan offerings that is now estimated to be a 17% increase. In addition, we were able to save \$7,000 over last year's electric cost due to the new solar system at city hall. The additional state revenue and the electrical savings have helped us to roll back the millage.

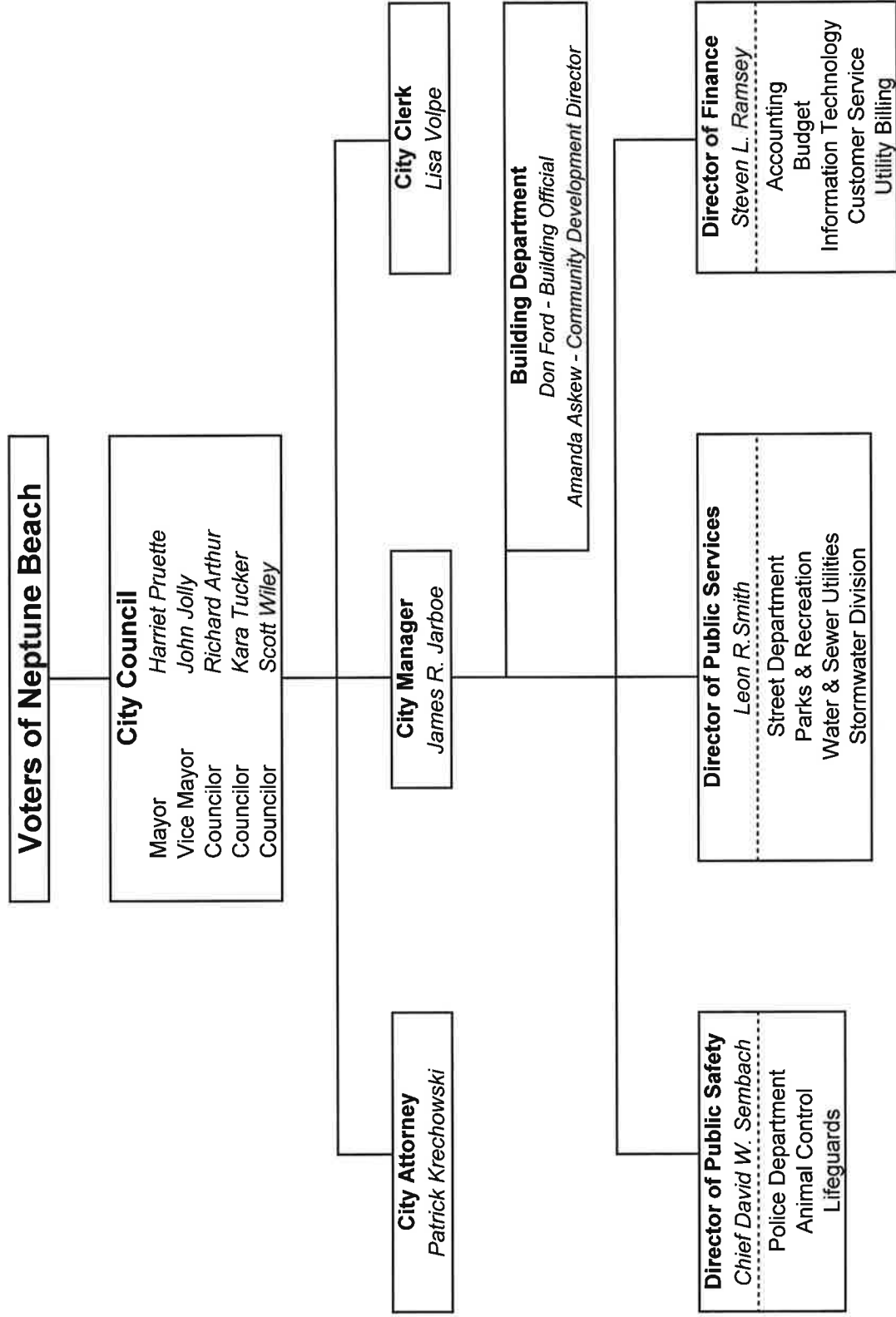
As pointed out last year, Neptune Beach's low millage rate for the services provided is a bargain for our citizens. The average homesteaded residence in Neptune Beach pays about \$290 in property tax a year, or \$24.22 per month, to our City for city services including 24-hour-a-day police service with 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.

Sincerely,

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	<p>City Manager establishes service level goals and broad citywide objectives for the upcoming budget year.</p> <p>The Finance Department reviews and prepares the necessary forms and instructions and distributes them to the individual departments.</p>
May - June	<p>City Manager meets with Department Heads to review budget requests.</p> <p>Department Heads return budget requests to the Finance Department for review and compilation of preliminary budget document.</p>
June - August	<p>City Manager adopts the Not To Exceed millage rate.</p> <p>City Manager and Finance Director present proposed budget to the City Council for review.</p>
September	<p>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.</p> <p>At the second hearing, the budget ordinance is adopted.</p>

**GENERAL
FUND**

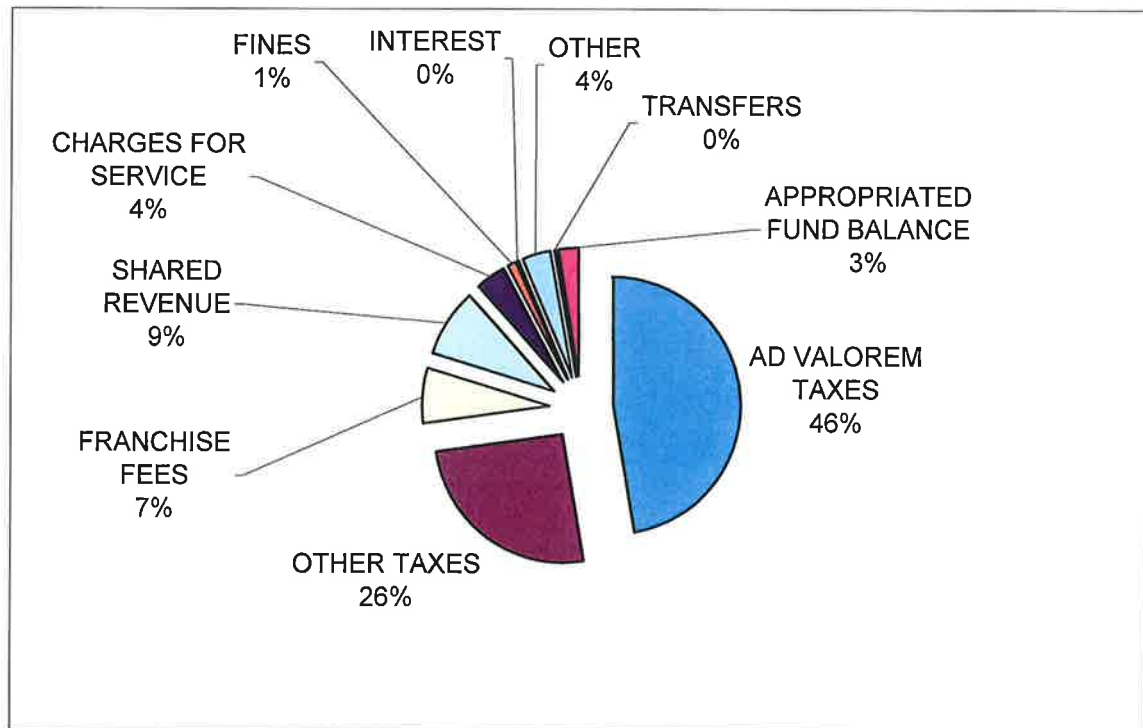
GENERAL FUND

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	\$ 2,119,473
OTHER TAXES	1,155,124
FRANCHISE FEES	305,100
SHARED REVENUE	382,898
CHARGES FOR SERVICE	175,100
FINES	58,900
INTEREST	13,045
OTHER	158,075
TRANSFERS	10,000
APPROPRIATED FUND BALANCE	115,078
	<u>\$ 4,492,793</u>

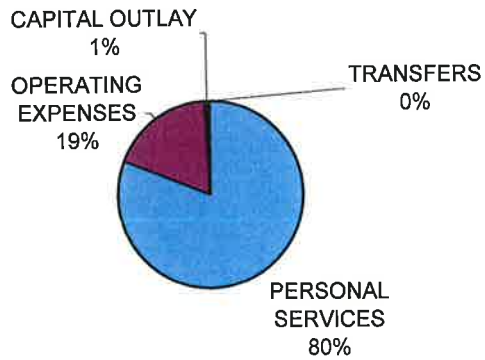


GENERAL FUND REVENUE	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
AD VALOREM TAXES	\$ 2,032,847	\$ 2,042,315	\$ 2,101,292	\$ 2,077,314
PERSONAL PROPERTY TAXES	35,693	43,508	40,051	40,051
DELINQUENT AD VAL. TAXES	11,401	7,258	2,108	2,108
JAX BCH ELEC FRANCHISE	241,795	224,175	216,500	216,500
GAS FRANCHISE	-	419	600	600
SANITATION FRANCHISE	88,976	90,000	88,000	88,000
TELECOMMUNICATIONS TAX	333,453	334,237	318,902	327,672
PROFESIONAL/OCCUP LICENSE	52,971	50,437	52,500	52,500
BUILDING PERMITS	40,446	47,817	41,500	42,500
PLAN REVIEW FEES	18,952	21,440	18,150	19,000
INSPECTION FEES	44,242	46,704	43,900	50,750
SOLAR PANEL/ EECBG GRANT	-	115,675	-	-
11 - CENT REV SHARING CIG	150,318	153,842	148,546	152,988
ALCOHOLIC BEVERAGE LICENSE	7,479	7,635	7,500	8,020
LOCAL HALF-CENT SALES TAX	587,056	600,274	612,525	654,544
MOTOR FUEL TAX REBATE	3,234	4,790	3,500	3,600
FDOT GRANT	34,392	31,778	27,012	31,590
BYRNE JAG GRANT	25,327	-	-	-
JAG D GRANT	3,208	-	-	-
9-1-1 USER FEES	99,139	99,844	110,700	110,700
DEPT OF JUSTICE GRANT	-	2,624	-	-
JAG C GRANT	122,661	96,548	78,000	-
FLORIDA BLVD MAINTENANCE	29,368	30,249	31,156	32,091
LIFEGUARD/BEACH CLEAN UP	190,823	196,548	202,444	208,517
COUNTY OCCUPATIONAL TAX	11,347	11,288	12,550	11,900
BOARD OF APPEALS FEES	1,750	1,775	3,600	3,600
PLANNING REVIEW BOARD FEE	2,250	1,775	2,000	2,000
LIEN LETTERS	2,600	3,615	3,000	3,000
COPIES	401	1,094	150	150
ID & FINGERPRINT CHARGES	230	251	1,200	1,000
SOLICITORS PERMITS	176	127	100	100
REZONING/COMP PLAN CHANGES	-	-	500	500
ZONING VERIFICATION CHARGES	25	25	-	-
ELECTION QUALIFYING FEES	-	374	-	-
COURT FINES	28,824	17,862	26,500	25,000
VIOLATIONS-LOCAL ORDS.	31,734	23,786	28,000	28,000
ALARM VIOLATIONS	110	535	900	900
ANIMAL CONTROL VIOLATIONS	4,575	5,232	3,400	5,000
CODE ENFORCEMENT VIOLATIONS	2,078	403	-	-
INTEREST ON INVESTMENTS	5,453	5,363	13,000	13,000
STATE BOARD ADMIN INTEREST	22	27	50	45
CELLULAR TOWER RENTALS	79,166	80,742	77,675	77,675
SIDEWALK RENTAL	7,017	7,745	6,800	6,800
SURPLUS EQUIPMENT SALES	7,410	42,605	10,000	10,000
INSURANCE PROCEEDS	4,314	5,145	-	-
OTHER MISC. REVENUES	34,936	38,402	10,000	10,000
FESTIVALS	40	40	-	-
INTERFUND TRANSFERS	275,000	275,000	275,000	10,000
CONTRIB. FROM OTHER FUNDS	-	-	50,000	50,000
APPROPRIATED FUND BALANCE	-	-	87,616	115,078
TOTAL REVENUE	<u>\$ 4,653,239</u>	<u>\$ 4,772,103</u>	<u>\$ 4,756,927</u>	<u>\$ 4,492,793</u>

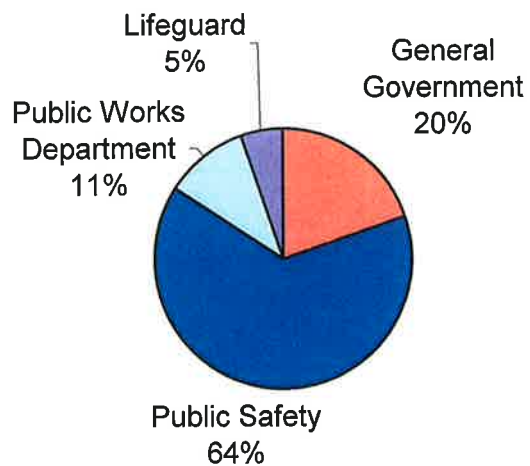
GENERAL FUND EXPENDITURES

PERSONAL SERVICES	\$ 3,618,525
OPERATING EXPENSES	830,333
CAPITAL OUTLAY	23,000
TRANSFERS	11,858
	<u>\$ 4,483,716</u>

Expenditures by Category

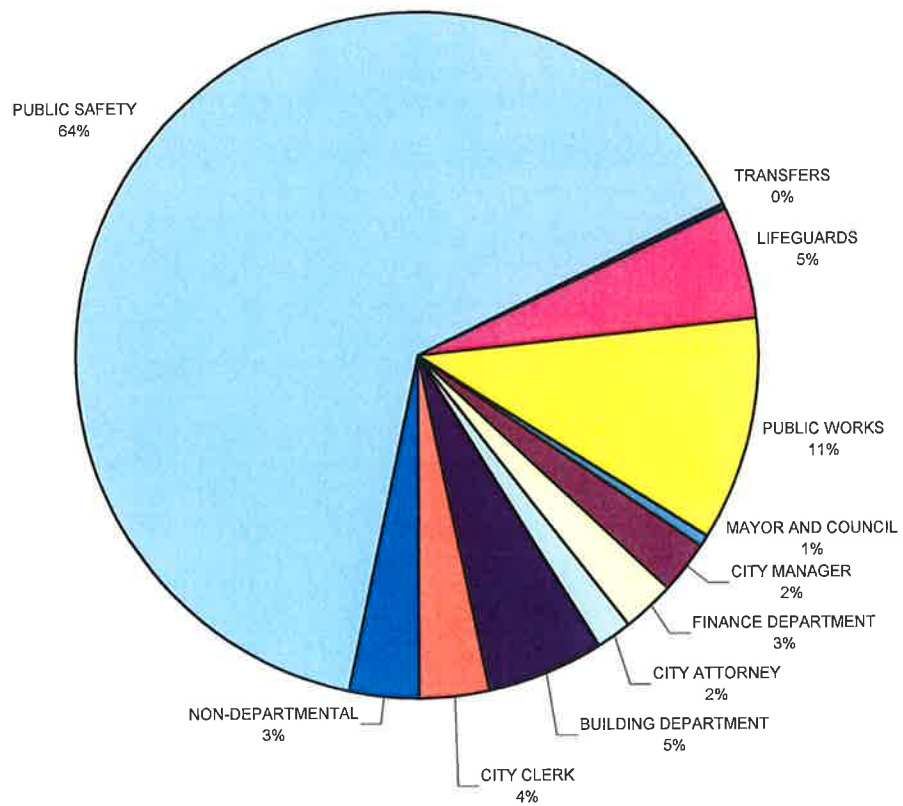


General Fund Expenditures by Function



GENERAL FUND EXPENDITURES BY DEPARTMENT	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
MAYOR AND COUNCIL	\$ 30,872	\$ 29,488	\$ 30,435	\$ 30,435
CITY MANAGER	94,903	92,385	101,116	105,620
FINANCE DEPARTMENT	102,763	103,012	114,270	116,629
CITY ATTORNEY	68,982	74,738	74,800	75,790
BUILDING DEPARTMENT	225,691	217,379	230,370	238,952
CITY CLERK	141,335	137,194	152,586	157,905
NON-DEPARTMENTAL	414,549	552,548	430,596	157,563
POLICE DEPARTMENT	2,711,134	2,690,225	2,808,279	2,830,549
ANIMAL CONTROL DIVISION	64,665	39,656	72,806	58,205
PUBLIC WORKS DEPARTMENT	430,587	468,560	464,998	471,533
LIFEGUARDS / BEACH CLEANUP	208,117	207,654	240,080	240,535
TOTAL EXPENDITURES	\$ 4,493,598	\$ 4,612,839	\$ 4,720,336	\$ 4,483,716

General Fund Expenditures



CITY OF NEPTUNE BEACH

2013 – 2014

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

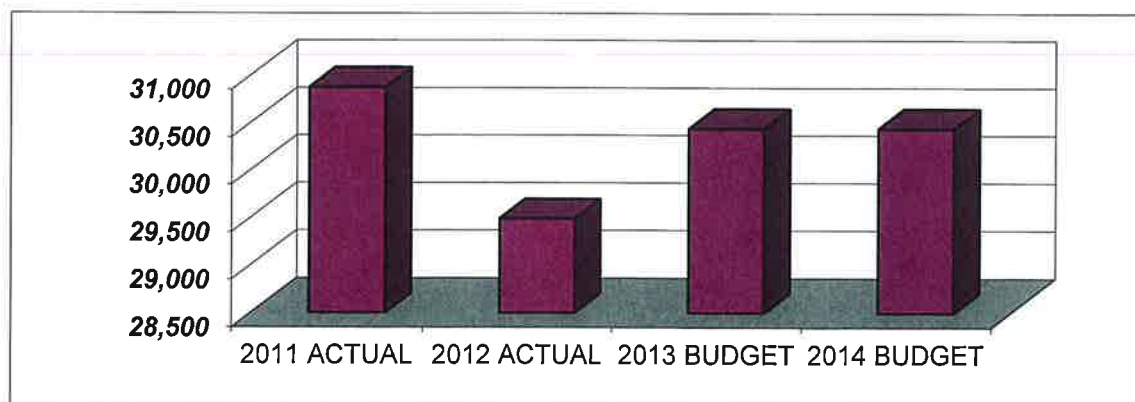
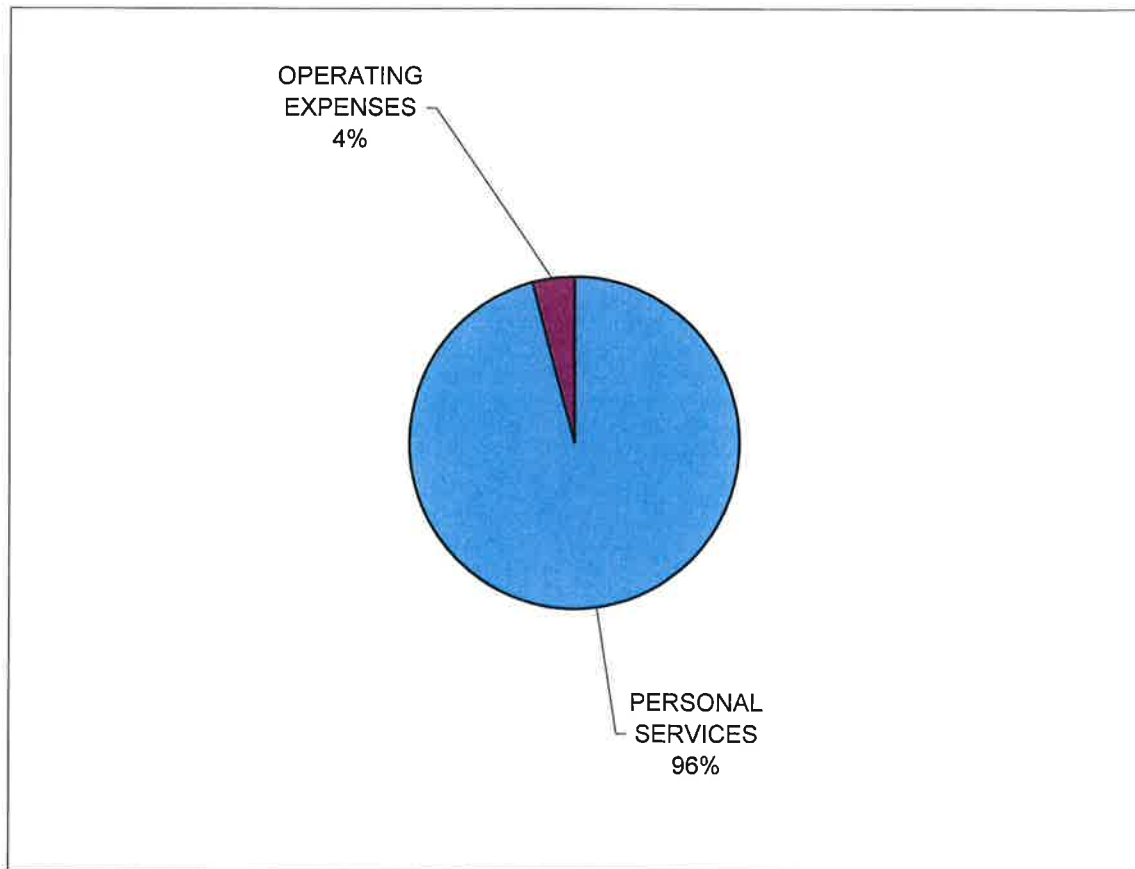
Type of Employee	2013-2014	2012-2013	Change
Full Time Non Bargaining	<u>5</u>	<u>5</u>	<u>0</u>

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	\$ 29,135
OPERATING EXPENSES	1,300
CAPITAL OUTLAY	-
	<u>\$ 30,435</u>



MAYOR AND COUNCIL

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 27,000	\$ 26,631	\$ 27,000	\$ 27,000
FICA	1,584	1,674	1,674	1,674
WORKERS' COMPENSATION	49	63	68	68
MEDICARE	392	392	393	393
TRAVEL AND PER DIEM	-	-	-	-
INSURANCE	206	201	300	300
PROMOTIONAL ACTIVITIES	721	-	-	-
OFFICE SUPPLIES	775	78	500	500
BOOKS, SUBSCRIP & MEMBER	145	449	500	500
	<u>\$ 30,872</u>	<u>\$ 29,488</u>	<u>\$ 30,435</u>	<u>\$ 30,435</u>

CITY OF NEPTUNE BEACH

2013 – 2014

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	2013-2014	2012-2013	Change
Full Time Non Bargaining	<u>2</u>	<u>2</u>	<u>0</u>

MAJOR GOALS AND CHANGES

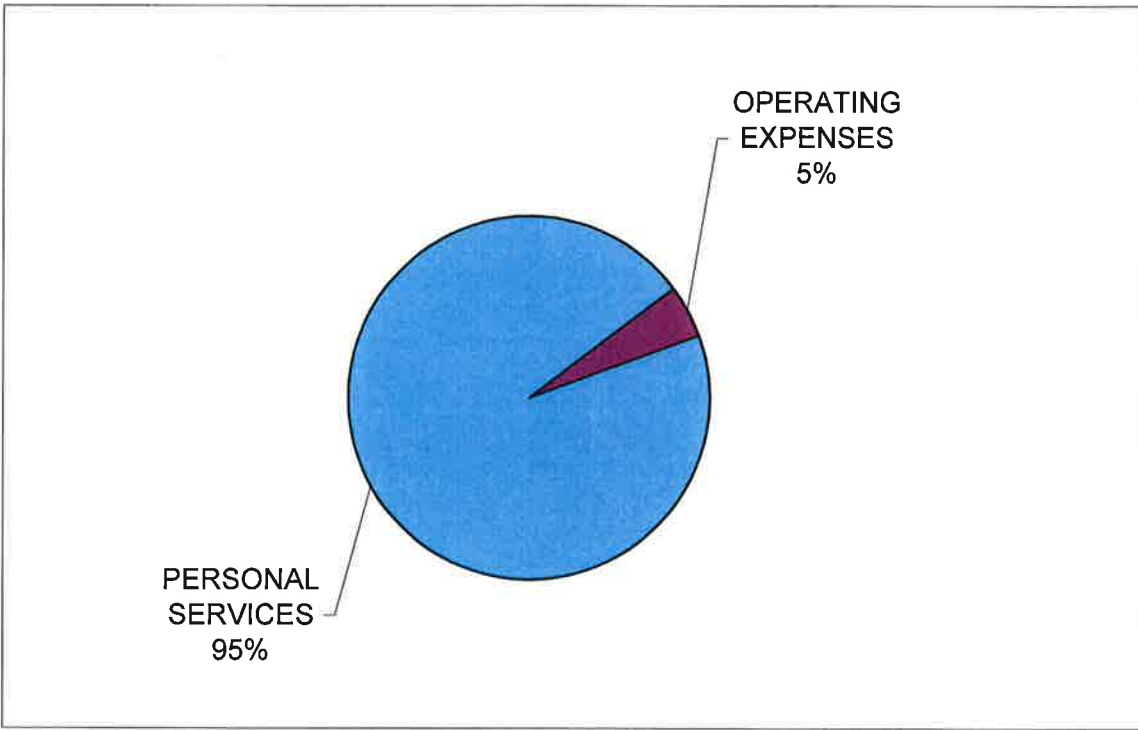
1. To implement new management techniques as necessary to ensure the effective operation of the various departments of the City. Direct and assist in any special projects assigned by the City Council.

CAPITAL REQUESTS

None

CITY MANAGER

PERSONAL SERVICES	\$ 100,495
OPERATING EXPENSES	5,125
CAPITAL OUTLAY	-
	<u>\$ 105,620</u>



CITY MANAGER	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 68,258	\$ 64,979	\$ 69,157	\$ 71,232
SPECIAL PAY	340	360	400	640
FICA	3,753	3,736	4,278	4,406
RETIREMENT CONTRIBUTIONS	10,142	9,925	10,850	11,176
LIFE & HEALTH INSURANCE	7,106	7,204	10,030	11,735
WORKERS' COMPENSATION	222	256	275	275
MEDICARE	928	924	1,001	1,031
OTHER CONTRACTUAL SERVICE	-	-	400	300
TRAVEL AND PER DIEM	(24)	76	-	-
INSURANCE	415	401	425	425
REPAIR AND MAINTENANCE	188	175	300	300
OFFICE SUPPLIES	724	1,101	900	900
OPERATING SUPPLIES	286	127	300	200
BOOKS, SUBSCRIP & MEMBER	575	469	350	350
EDUCATIONAL COURSES	-	-	-	-
VEHICLE REPAIR & MAINT	-	-	150	150
GAS, OIL, & LUBRICANTS	1,990	2,652	2,300	2,500
MACHINERY AND EQUIPMENT	-	-	-	-
	<u>\$ 94,903</u>	<u>\$ 92,385</u>	<u>\$ 101,116</u>	<u>\$ 105,620</u>

CITY OF NEPTUNE BEACH

2013 – 2014

FINANCE DEPARTMENT

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	2013-2014	2012-2013	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

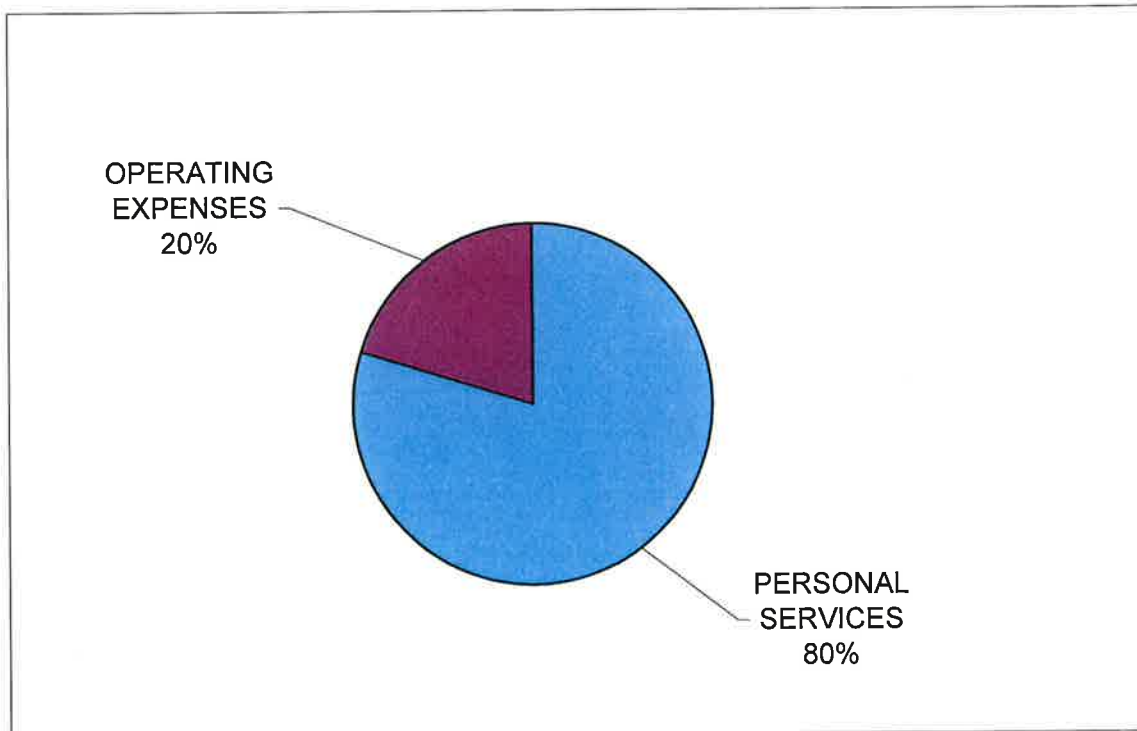
1. To enhance the delivery of timely, accurate financial information regarding City operations to the City Council and General Public through new technology.

CAPITAL REQUESTS

None

FINANCE DEPARTMENT

PERSONAL SERVICES	\$ 93,141
OPERATING EXPENSES	23,488
CAPITAL OUTLAY	-
	<u>\$ 116,629</u>



FINANCE DEPARTMENT

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 65,950	\$ 65,365	\$ 70,300	\$ 72,409
OVERTIME	815	793	800	800
SPECIAL PAY	570	570	600	750
FICA	4,096	4,054	4,352	4,483
RETIREMENT CONTRIBUTIONS	5,595	5,761	6,116	6,299
LIFE & HEALTH INSURANCE	3,455	3,753	6,061	7,091
WORKERS' COMPENSATION	202	238	260	260
MEDICARE	959	948	1,018	1,049
ACCOUNTING AND AUDIT	12,963	12,963	12,963	12,963
OTHER CONTRACTUAL SERVICES	173	157	400	275
TRAVEL AND PER DIEM	681	166	925	875
COMMUNICATIONS SERVICES	480	480	480	480
POSTAGE (INC. FED EX)	57	153	75	75
INSURANCE	852	825	900	900
REPAIR & MAINTENANCE	2,192	2,967	4,000	3,000
PRINTING AND BINDING	412	226	90	90
OTHER CURRENT CHARGES	-	-	450	400
OFFICE SUPPLIES	2,297	2,749	3,000	3,000
OPERATING SUPPLIES	142	29	400	350
BOOKS, SUBSCRIP & MEMBER	592	480	600	600
EDUCATIONAL COURSES	280	335	480	480
MACHINERY AND EQUIPMENT	-	-	-	-
	<u>\$ 102,763</u>	<u>\$ 103,012</u>	<u>\$ 114,270</u>	<u>\$ 116,629</u>

CITY OF NEPTUNE BEACH

2013 – 2014

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

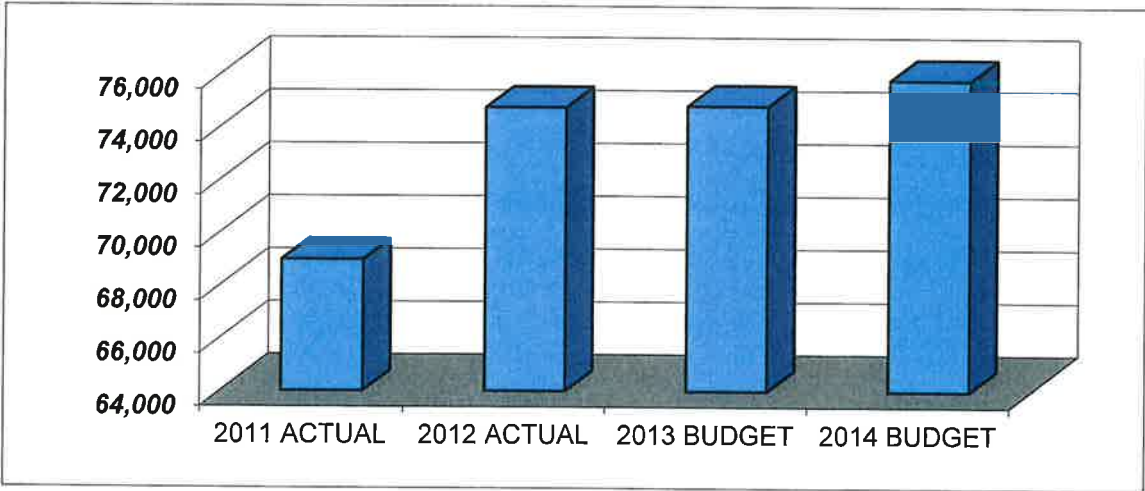
Not applicable.

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	75,790
CAPITAL OUTLAY	-
	<u>\$ 75,790</u>



CITY ATTORNEY

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
PROFESSIONAL SERVICES	\$ 32,288	\$ 39,771	\$ 40,000	\$ 40,000
SPECIAL MAGISTRATE/CODE ENFORC.	-	600	1,200	1,200
LEGAL SERVICES RETAINER	36,506	33,000	33,000	33,990
OPERATING SUPPLIES	13	-	-	-
BOOKS, SUBSCRIP & MEMBER	175	975	600	600
	<u>\$ 68,982</u>	<u>\$ 74,738</u>	<u>\$ 74,800</u>	<u>\$ 75,790</u>

CITY OF NEPTUNE BEACH

2013 – 2014

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	2013-2014	2012-2013	Change
Full Time Bargaining	1	1	0
Full Time Non Bargaining	<u>2</u>	<u>2</u>	<u>0</u>
Total	<u><u>3</u></u>	<u><u>3</u></u>	<u><u>0</u></u>

MAJOR GOALS AND CHANGES

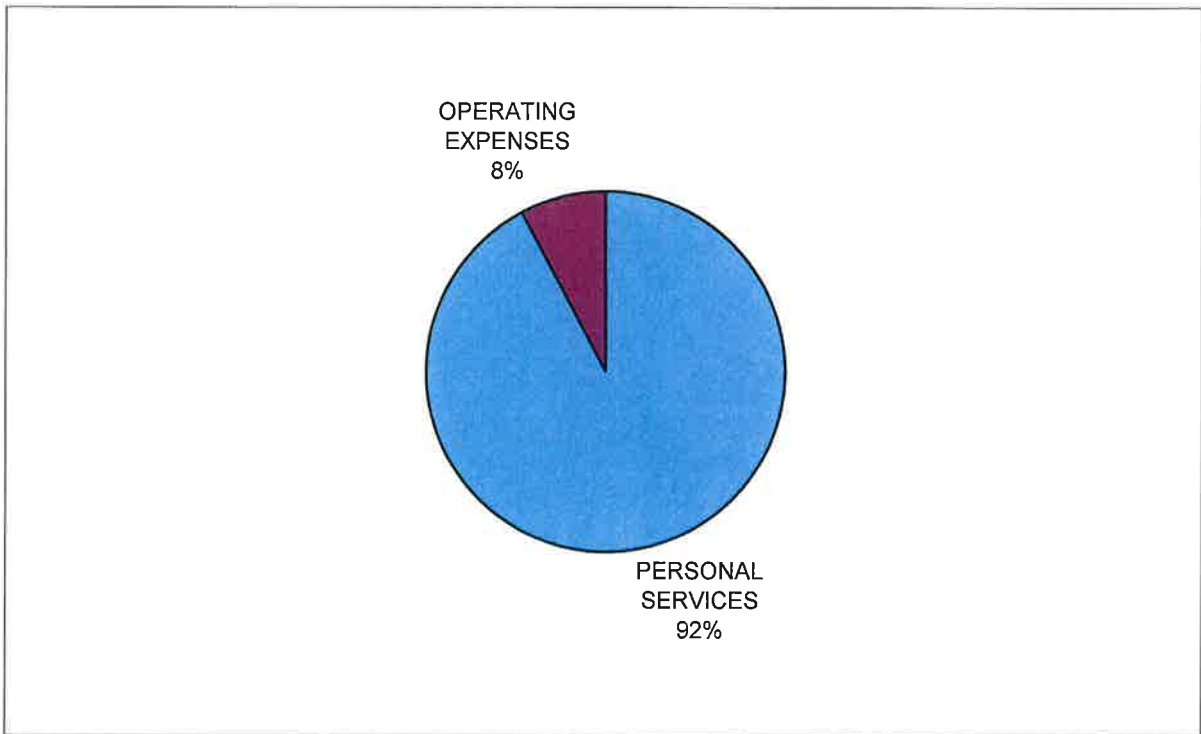
1. Continue public awareness of code of ordinances.
2. Continue professional training.
3. To help plan and meet the future needs of the City.

CAPITAL REQUESTS

None

BUILDING DEPARTMENT

PERSONAL SERVICES	\$ 220,217
OPERATING EXPENSES	18,735
CAPITAL OUTLAY	-
	<u>\$ 238,952</u>



BUILDING DEPARTMENT

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 158,349	\$ 153,242	\$ 159,709	\$ 164,500
OVERTIME	493	248	300	300
SPECIAL PAY	453	885	960	960
FICA	8,907	8,467	8,971	9,240
RETIREMENT CONTRIBUTIONS	11,483	11,137	11,900	12,257
LIFE & HEALTH INSURANCE	20,046	19,913	24,569	28,746
WORKERS' COMPENSATION	1,550	1,851	2,050	2,050
MEDICARE	2,079	1,980	2,101	2,164
PROFESSIONAL SERVICES	-	-	1,000	750
OTHER CONTRACTUAL SERVICES	10,819	3,972	2,300	1,800
TRAVEL & PER DIEM	-	-	750	650
COMMUNICATION SERVICES	960	960	960	960
INSURANCE	2,649	2,564	2,750	2,750
REPAIR AND MAINTENANCE	3,119	6,552	5,000	5,000
OPERATING SUPPLIES	1,556	1,937	1,800	1,800
BOOKS, SUBSCRIP & MEMBER	205	315	600	500
EDUCATIONAL COURSES	280	-	600	525
VEHICLE REPAIR & MAINT	-	363	300	300
GAS, OIL, & LUBRICANTS	2,693	2,993	3,600	3,550
MACHINERY & EQUIPMENT	-	-	-	-
MUNICIPAL BOARDS	50	-	150	150
	<u>\$ 225,691</u>	<u>\$ 217,379</u>	<u>\$ 230,370</u>	<u>\$ 238,952</u>

CITY OF NEPTUNE BEACH

2013 – 2014

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	2013-2014	2012-2013	Change
Full Time Bargaining	1	1	0
Full Time Non Bargaining	1	1	0
Total	2	2	0

MAJOR GOALS AND CHANGES

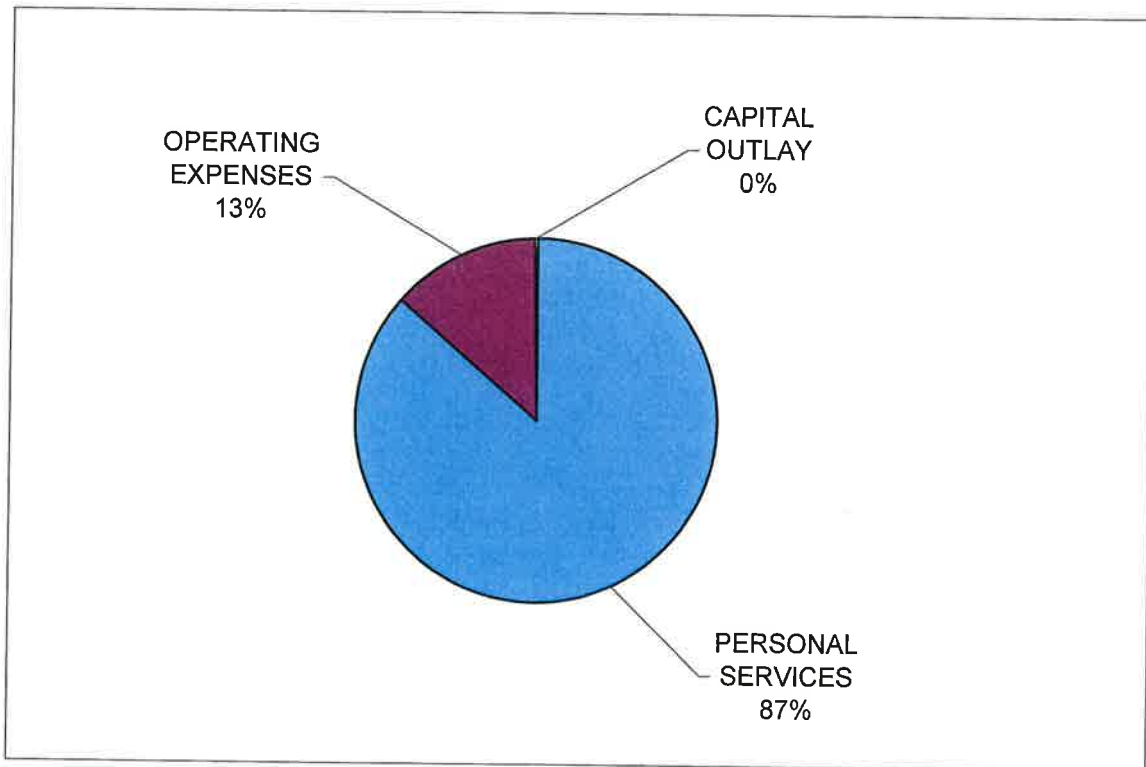
1. Maintain an open-record system to provide timely information regarding the City operations to the citizens of the City, the media, and other interested persons.

CAPITAL REQUESTS

Miscellaneous \$ 500.00

CITY CLERK

PERSONAL SERVICES	\$ 136,375
OPERATING EXPENSES	21,030
CAPITAL OUTLAY	500
	<hr/>
	\$ 157,905



CITY CLERK

	ACTUAL BALANCE 9/30/2011	ACTUAL BALANCE 9/30/2012	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 93,686	\$ 97,486	\$ 99,222	\$ 102,199
OVERTIME	481	241	500	500
SPECIAL PAY	1,500	1,500	1,500	1,800
FICA	5,764	5,925	6,090	6,273
RETIREMENT CONTRIBUTIONS	8,605	8,901	8,840	9,105
LIFE & HEALTH INSURANCE	9,871	9,842	12,650	14,801
WORKERS' COMPENSATION	185	220	230	230
MEDICARE	1,350	1,386	1,424	1,467
OTHER CONTRACTUAL SERVICE	98	735	1,000	800
ELECTION EXPENSES	192	174	100	200
TRAVEL AND PER DIEM	-	-	425	425
COMMUNICATION SERVICES	480	480	480	480
INSURANCE	645	602	675	675
REPAIR AND MAINTENANCE	1,678	1,540	2,000	2,000
PRINTING AND BINDING	5,469	-	6,000	6,000
PROMOTIONAL & ADVERTISING	8,609	5,240	6,500	6,500
OFFICE SUPPLIES	1,746	1,704	2,400	1,800
OPERATING SUPPLIES	-	-	350	350
BOOKS, SUBSCRIP & MEMBER	976	1,218	1,200	1,300
EDUCATIONAL COURSES	-	-	500	500
MACHINERY & EQUIPMENT	-	-	500	500
	<u>\$ 141,335</u>	<u>\$ 137,194</u>	<u>\$ 152,586</u>	<u>\$ 157,905</u>

CITY OF NEPTUNE BEACH

2013 – 2014

NON-DEPARTMENTAL

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.

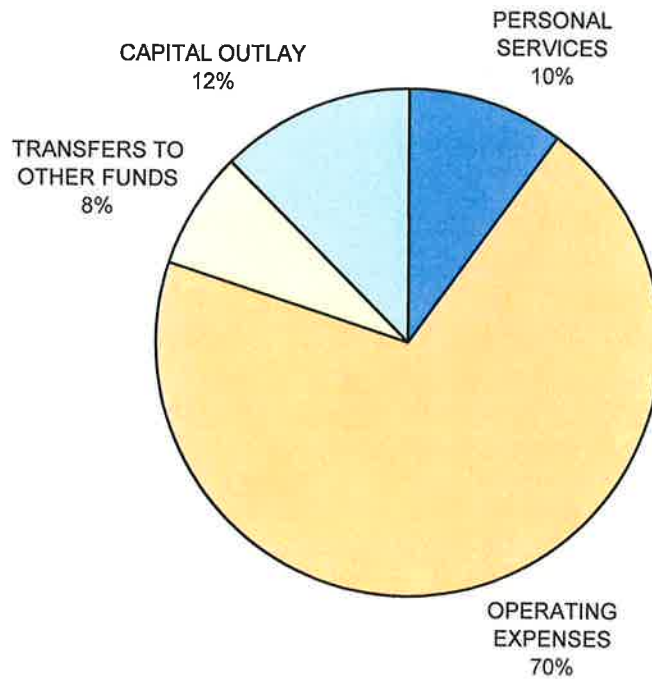
CAPITAL REQUESTS

Computer Expenses

\$ 17,000.00

NON-DEPARTMENTAL

PERSONAL SERVICES	\$ 15,755
OPERATING EXPENSES	110,450
TRANSFERS TO OTHER FUNDS	11,858
CAPITAL OUTLAY	19,500
	<u>157,563</u>



NON-DEPARTMENTAL

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 9,633	\$ 9,722	\$ 9,926	\$ 10,224
OVERTIME	266	153	300	300
SPECIAL PAY	525	525	550	550
FICA	665	645	674	694
RETIREMENT CONTRIBUTIONS	893	927	950	979
LIFE & HEALTH INSURANCE	1,195	1,186	2,145	2,510
WORKERS' COMPENSATION	263	308	335	335
MEDICARE	156	151	158	163
OTHER CONTRACTUAL SERVICES	10,254	8,901	8,300	8,300
COMMUNICATIONS SERVICES	14,404	17,483	18,500	17,500
POSTAGE (INC. FED EX)	8,167	7,482	7,600	7,600
UTILITIES	25,069	23,386	29,500	22,500
RENTALS AND LEASES	6,167	5,287	6,000	5,800
INSURANCE	24,997	24,918	23,500	23,500
REPAIR AND MAINTENANCE	12,415	23,017	17,500	17,500
PRINTING AND BINDING	170	-	1,500	1,250
OFFICE SUPPLIES	5,811	5,659	6,500	6,200
MISCELLANEOUS EXP	310	(527)	300	300
BUILDING IMPROVEMENTS	3,443	132,919	2,500	2,500
MACHINERY AND EQUIPMENT	14,265	14,521	17,000	17,000
HURRICANE EXPENDITURES	-	287	-	-
TRANSFER TO OTHER FUND	11,858	11,858	11,858	11,858
TRANSFER TO DEBT SERVICE FUND	263,623	263,640	265,000	-
	<u>\$ 414,549</u>	<u>\$ 552,548</u>	<u>\$ 430,596</u>	<u>\$ 157,563</u>

CITY OF NEPTUNE BEACH

2013 – 2014

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	2013-2014	2012-2013	Change
Full Time Non Bargaining	<u>4</u>	<u>4</u>	<u>0</u>
Full Time Bargaining*	<u>23</u>	<u>23</u>	<u>0</u>
Part Time **	<u>5</u>	<u>5</u>	<u>0</u>
Total	<u>32</u>	<u>32</u>	<u>0</u>

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

** School Crossing Guards and part time dispatcher

MAJOR GOALS AND CHANGES

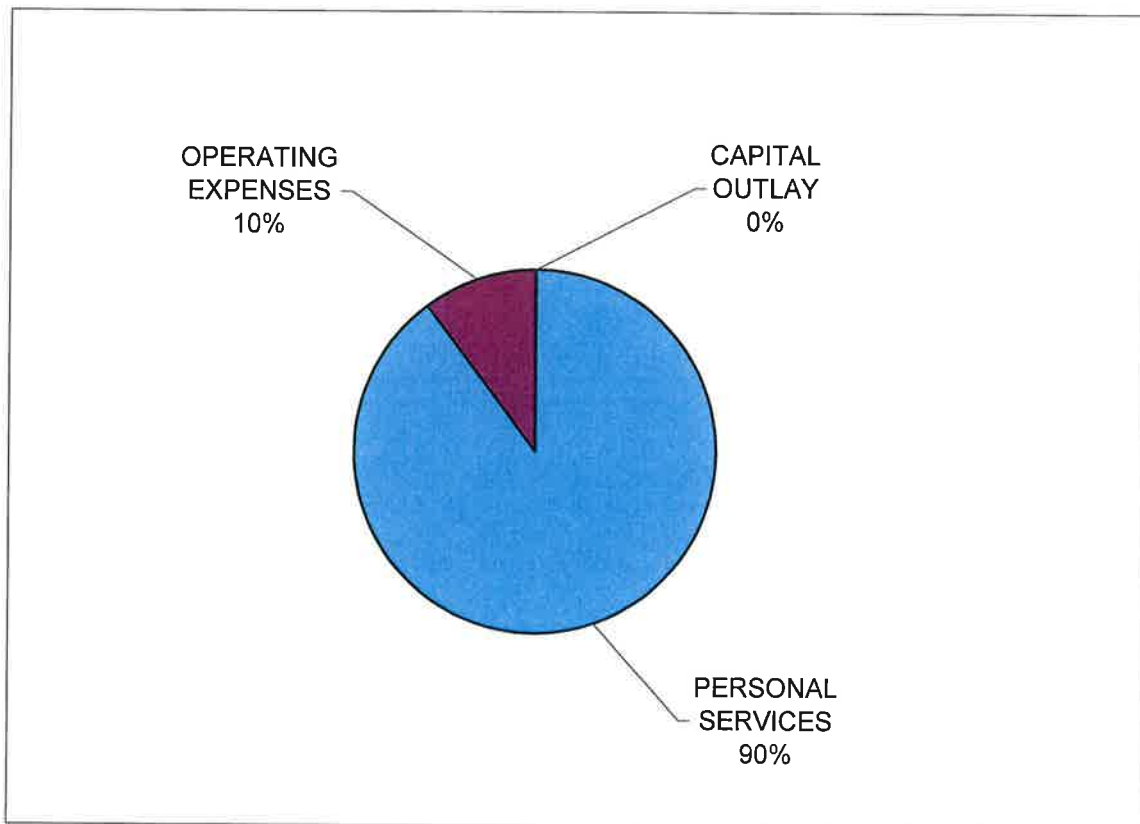
1. Continue to upgrade computer and communication capabilities.
2. Maintain current drug control and crime prevention programs in the community with school children.
3. Continue to develop and maintain quality-training programs.
4. Continue to expand and enhance positive relationships with all members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

CAPITAL REQUESTS

None

POLICE DEPARTMENT

PERSONAL SERVICES	\$ 2,538,499
OPERATING EXPENSES	289,050
CAPITAL OUTLAY	3,000
	<u>\$ 2,830,549</u>



POLICE DEPARTMENT	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 1,502,623	\$ 1,535,587	\$ 1,534,751	\$ 1,544,194
OVERTIME	154,847	149,821	156,475	156,475
SPECIAL PAY	39,455	40,940	40,020	41,600
FICA	99,416	100,730	103,790	104,200
RETIREMENT CONTRIBUTIONS	298,729	332,812	384,293	401,881
LIFE & HEALTH INSURANCE	164,500	154,543	198,650	231,171
WORKERS' COMPENSATION	30,332	30,857	34,500	34,500
MEDICARE	23,246	23,558	24,350	24,478
PROFESSIONAL SERVICES	1,698	1,165	1,000	1,000
OTHER CONTRACTUAL SERVICE	18,915	16,437	20,200	27,000
INVESTIGATIONS	493	251	750	750
TRAVEL AND PER DIEM	1,916	239	800	1,000
COMMUNICATIONS SERVICES	57,926	47,913	52,000	60,800
INSURANCE	51,981	51,358	51,500	51,500
REPAIR AND MAINTENANCE	7,610	8,813	9,000	8,000
PROMOTIONAL & ADVERTISING	319	75	200	500
OFFICE SUPPLIES	7,079	4,732	5,000	5,000
OPERATING SUPPLIES	7,258	20,043	12,500	13,500
BOOKS, SUBSCRIP & MEMBER	721	869	500	500
EDUCATIONAL COURSES	4,377	12,500	7,000	7,000
RADIO REPAIR & MAINT	-	-	2,000	1,000
VEHICLE REPAIR & MAINT	40,972	25,913	32,000	36,000
GAS, OIL, & LUBRICANTS	64,654	69,847	64,000	64,000
UNIFORMS	15,411	11,995	11,000	11,500
BUILDING IMPROVEMENTS	-	-	3,000	3,000
MACHINERY AND EQUIPMENT	-	-	-	-
DRUG GRANT	2,368	2,268	-	-
DEPT OF JUSTICE GRANT	25,427	2,253	-	-
JAG GRANT, AMERICAN RECOVERY	-	-	-	-
BYRNE JAG GRANT 2009	3,239	-	-	-
BYRNE JAG GRANT C	84,573	42,757	59,000	-
SDHS GRANT	-	644	-	-
EMERGENCY RESPONSE TEAM	-	-	-	-
LOCAL LAW ENFORCEMENT BG	-	1,305	-	-
	<u>\$ 2,711,134</u>	<u>\$ 2,690,225</u>	<u>\$ 2,808,279</u>	<u>\$ 2,830,549</u>

CITY OF NEPTUNE BEACH

2013 – 2014

ANIMAL CONTROL DIVISION

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

STAFFING TABLE

Type of Employee	2013-2014	2012-2013	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

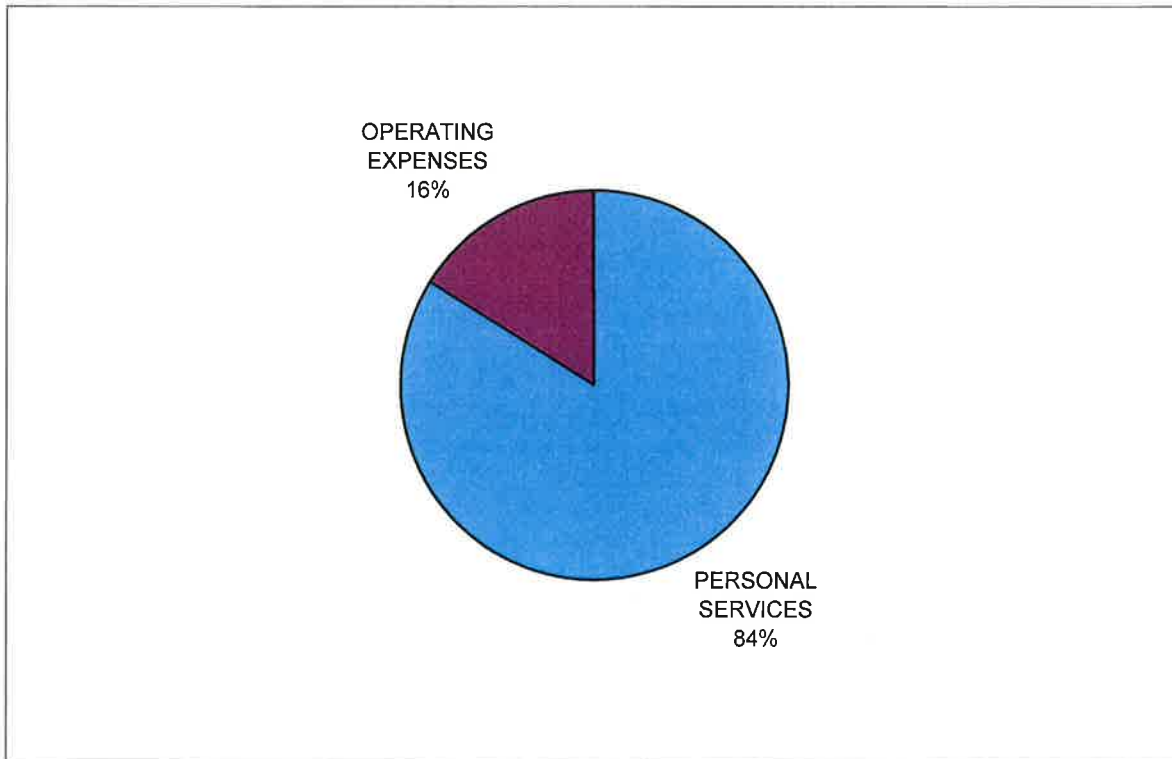
1. Continue public awareness of code of ordinances relating to animals.
2. Continue professional training.

CAPITAL REQUESTS

None

ANIMAL CONTROL DIVISION

PERSONAL SERVICES	\$ 48,900
OPERATING EXPENSES	9,305
CAPITAL OUTLAY	-
	<u>\$ 58,205</u>



ANIMAL CONTROL DIVISION

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 44,539	\$ 26,124	\$ 33,104	\$ 34,097
OVERTIME	93	63	500	1,000
SPECIAL PAY	900	150	-	-
FICA	2,664	1,655	2,021	2,082
RETIREMENT CONTRIBUTIONS	4,076	580	2,282	2,350
LIFE & HEALTH INSURANCE	5,001	2,631	6,760	7,909
WORKERS' COMPENSATION	843	925	975	975
MEDICARE	623	387	473	487
PROFESSIONAL SERVICES	145	-	200	200
OTHER CONTRACTURAL SERVICES	-	100	300	300
TRAVEL AND PER DIEM	538	-	250	250
COMMUNICATIONS SERVICES	-	280	300	480
INSURANCE	1,151	1,115	1,225	1,225
REPAIR AND MAINTENANCE	116	405	500	500
OFFICE SUPPLIES	-	-	50	100
OPERATING SUPPLIES	867	1,845	1,500	1,500
BOOKS, SUBSCRIP & MEMBER	45	35	50	50
EDUCATIONAL COURSES	265	-	300	300
RADIO REPAIR MAINTENANCE	-	-	100	100
VEHICLE REPAIR & MAINTENANCE	180	-	1,000	1,000
GAS, OIL, & LUBRICANTS	2,500	3,000	3,000	3,000
UNIFORMS	119	361	300	300
MACHINERY & EQUIPMENT	-	-	17,616	-
	<u>\$ 64,665</u>	<u>\$ 39,656</u>	<u>\$ 72,806</u>	<u>\$ 58,205</u>

CITY OF NEPTUNE BEACH

2013 – 2014

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	2013-2014	2012-2013	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

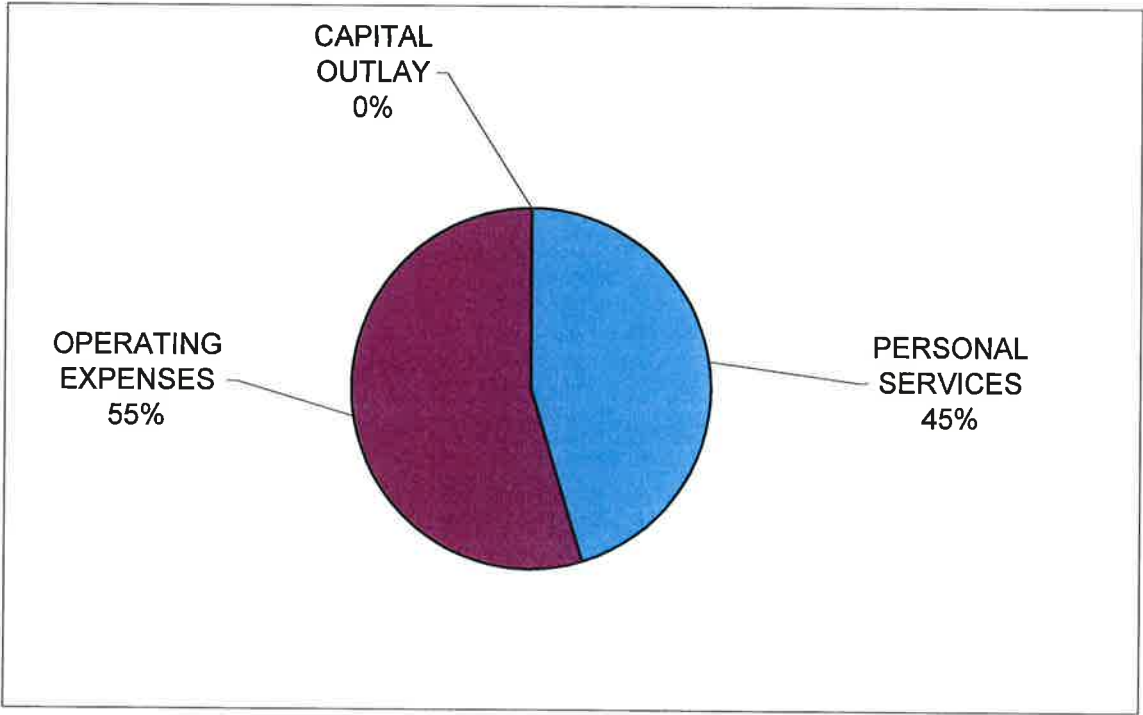
1. Continue implementation of existing programs to improve City roadways, drainage, curbs and walkways.
2. Continue to clean and preserve the City's recreational landscape facilities.
3. Replace damaged and declining trees and plants on public property.
4. Maintain an inventory of parts and other devices 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	\$ 213,058
OPERATING EXPENSES	258,475
CAPITAL OUTLAY	-
	<u>\$ 471,533</u>



PUBLIC WORKS DEPARTMENT

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 144,585	\$ 148,311	\$ 149,398	\$ 153,880
OVERTIME	1,258	2,387	2,000	2,000
SPECIAL PAY	2,975	3,125	3,225	3,375
FICA	8,768	9,219	9,473	9,757
RETIREMENT CONTRIBUTIONS	11,549	11,308	11,493	11,838
LIFE & HEALTH INSURANCE	17,115	15,972	21,133	24,726
WORKERS' COMPENSATION	5,123	5,553	5,200	5,200
MEDICARE	2,051	2,156	2,216	2,282
PROFESSIONAL SERVICES	-	-	100	100
OTHER CONTRACTUAL SERVICE	8,118	8,366	19,500	16,500
TRAVEL AND PER DIEM	-	-	50	50
COMMUNICATIONS SERVICES	5,176	5,357	5,225	5,500
UTILITY SERVICES	140,280	141,373	145,000	145,000
RENTALS AND LEASES	2,899	2,974	2,500	2,500
INSURANCE	10,961	10,615	11,900	11,900
REPAIR AND MAINTENANCE	34,667	48,186	30,500	30,500
OFFICE SUPPLIES	106	236	575	575
OPERATING SUPPLIES	3,049	6,350	8,500	7,500
BOOKS, SUBSCRIP & MEMBER	110	403	110	250
EDUCATIONAL COURSES	392	121	350	350
VEHICLE REPAIR & MAINT	4,682	10,436	9,200	9,200
GAS, OIL, & LUBRICANTS	25,703	24,955	25,500	27,000
UNIFORMS	1,020	1,270	1,850	1,550
MACHINERY AND EQUIPMENT	-	9,887	-	-
	<u>\$ 430,587</u>	<u>\$ 468,560</u>	<u>\$ 464,998</u>	<u>\$ 471,533</u>

CITY OF NEPTUNE BEACH

2013 – 2014

LIFEGUARDS / BEACH CLEANUP

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	2013-2014	2012-2013	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

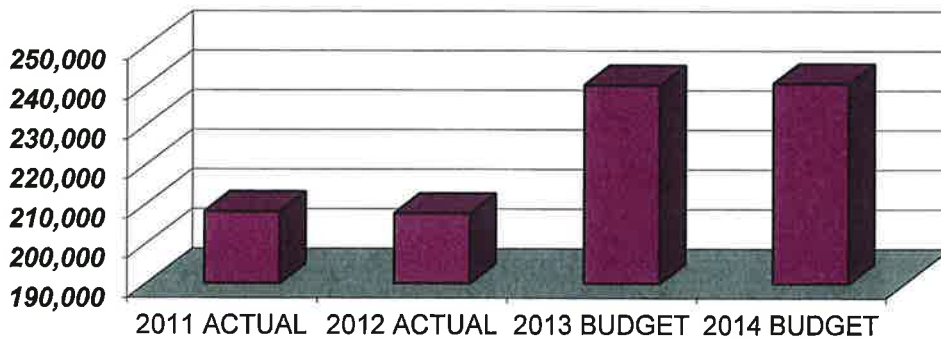
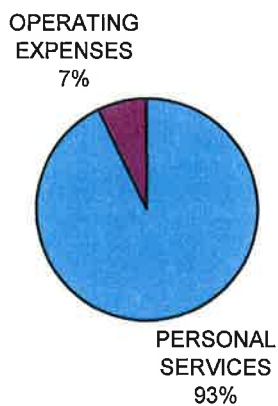
1. Continue implementation of existing programs to improve City beaches.
2. Provide rescue response to emergency and non-emergency calls by beachgoers.

CAPITAL REQUESTS

None

LIFEGUARDS / BEACH CLEANUP

PERSONAL SERVICES	\$ 222,950
OPERATING EXPENSES	17,585
CAPITAL OUTLAY	-
	<u>\$ 240,535</u>



LIFEGUARDS / BEACH CLEANUP

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REGULAR SALARIES	\$ 171,135	\$ 168,424	\$ 187,682	\$ 187,682
OVERTIME	798	459	2,800	1,000
SPECIAL PAY	1,575	1,575	1,574	1,575
FICA	10,699	10,588	11,908	11,908
RETIREMENT CONTRIBUTIONS	2,678	2,780	2,834	2,834
LIFE & HEALTH INSURANCE	3,585	3,556	7,650	7,880
WORKERS' COMPENSATION	5,055	6,444	7,312	7,312
MEDICARE	2,503	2,476	2,785	2,759
OTHER CONTRACTUAL SERVICES	595	780	900	900
COMMUNICATION SERVICES	-	-	75	75
UTILITY SERVICES	119	138	160	160
INSURANCE	2,763	2,676	3,000	3,000
REPAIR AND MAINTENANCE	799	2,914	800	2,800
OPERATING SUPPLIES	1,914	2,344	3,100	3,100
EDUCATIONAL COURSES	859	-	3,400	3,200
VEHICLE REPAIR AND MAINT	538	-	700	500
GAS, OIL, AND LUBRICANTS	1,252	1,496	1,100	1,650
UNIFORMS	1,250	1,004	2,300	2,200
	<u>\$ 208,117</u>	<u>\$ 207,654</u>	<u>\$ 240,080</u>	<u>\$ 240,535</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.

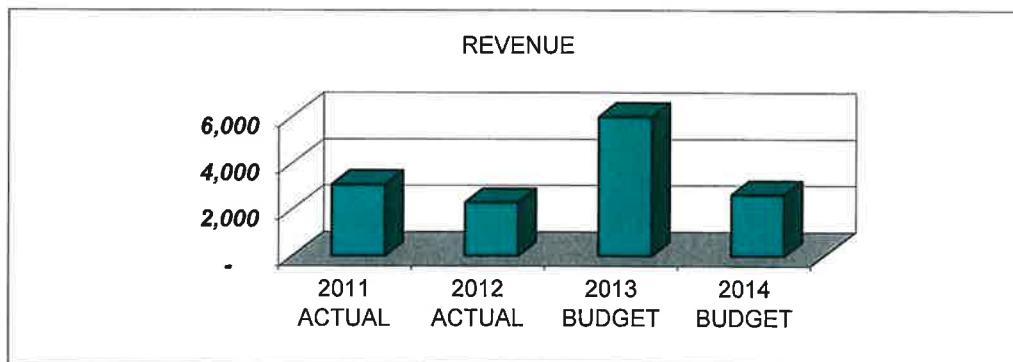
Better Jacksonville Tax - This fund accounts for the revenues obtained from the new ½ cent sales tax. Expenditures are used for capital projects to be determined by the Council.

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 BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
<u>REVENUES</u>				
COURT CASES/FINES	\$ 3,083	\$ 2,306	\$ 6,000	\$ 2,650
INTEREST ON INVESTMENTS	8	6	6	2
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	11,192	15,939	1,000	-
TOTAL REVENUE	14,283	18,251	7,006	2,652
<u>EXPENDITURES</u>				
OPERATING SUPPLIES	2,329	-	1,000	-
EDUCATIONAL COURSES	11,954	18,251	6,006	2,652
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	14,283	18,251	7,006	2,652
NET REVENUE	\$ -	\$ -	\$ -	\$ -



**COMMUNITY DEVELOPMENT
BLOCK GRANT FUND**

REVENUES

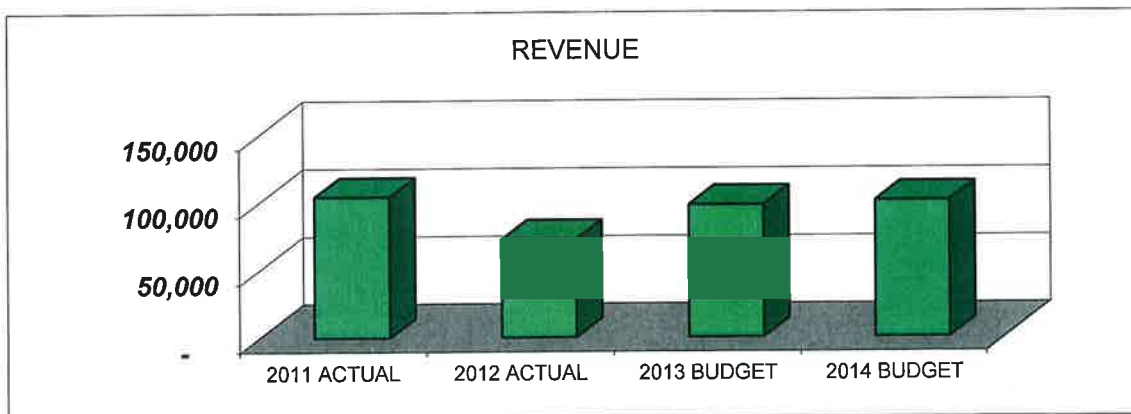
	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
PHYSICAL ENVIRONMENT	\$ 59,961	\$ 49,497	\$ 43,969	\$ 43,969
TRANS FRM GENERAL FUND	11,858	11,858	11,858	11,858
ELDER AFFAIRS GRANT	12,276	353	-	-
OTHER NON REVENUES	20,066	10,800	41,881	44,769
TOTAL REVENUE	104,161	72,508	97,708	100,596

EXPENDITURES

OTHER HUMAN SERVICES	74,128	74,434	78,077	81,246
OTHER CONTRACTUAL SERVICE	18,158	17,418	19,631	19,350
CAPITAL OUTLAY IMPROVEMENTS	18,886	-	-	-
TOTAL EXPENDITURES	111,172	91,852	97,708	100,596

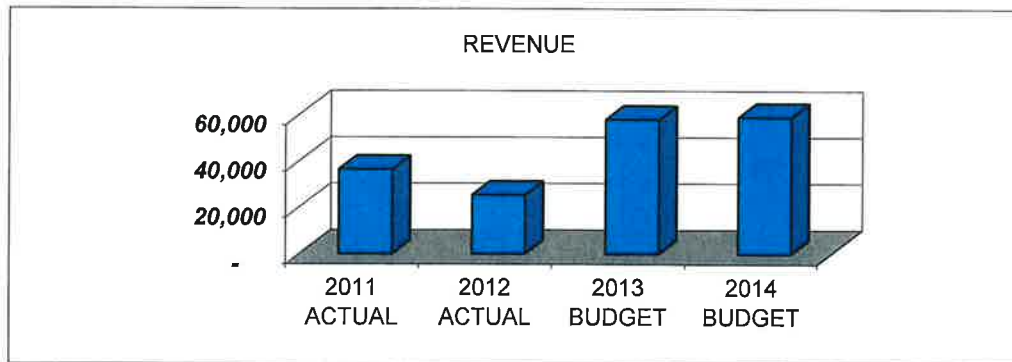
NET REVENUE

\$ (7,011)	\$ (19,344)	\$ -	\$ -
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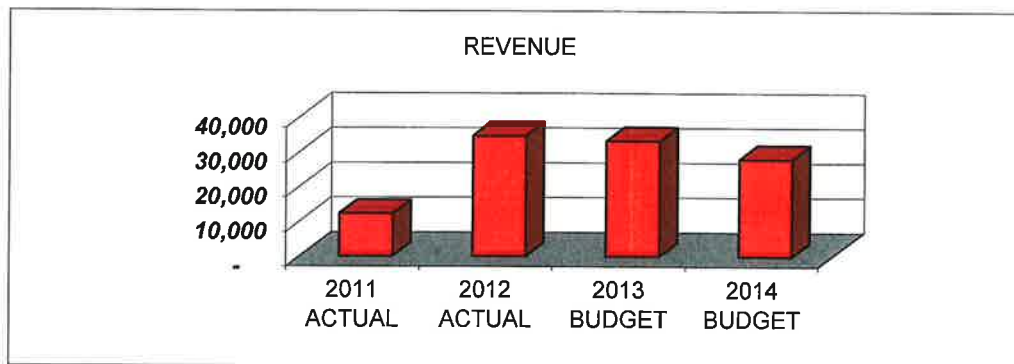
**CONVENTION DEVELOPMENT
TAX FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
SALES & USE TAXES	\$ 21,367	\$ 25,321	\$ 18,000	\$ 19,000
INTEREST EARNINGS	28	59	30	30
STATE BOARD ADMIN INTEREST	1	1	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	15,039	-	40,000	40,000
TOTAL REVENUE	36,435	25,381	58,030	59,030
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	1,161	986	4,850	4,850
BUILDING IMPROVEMENTS	5,006	-	2,500	3,500
IMPROVEMENTS-NOT BUILDINGS	20,268	9,650	35,000	40,000
MACHINERY & EQUIPMENT	-	-	-	-
TRANSFER TO GENERAL FUND	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	36,435	20,636	52,350	58,350
NET REVENUE	\$ -	\$ 4,745	\$ 5,680	\$ 680



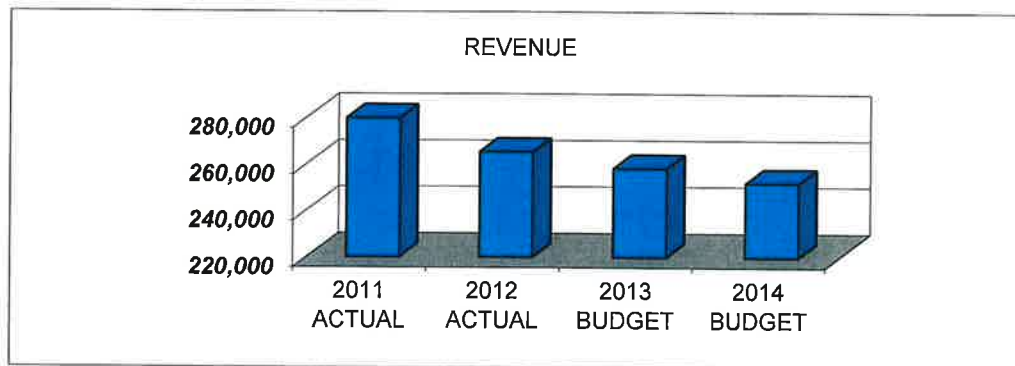
FINES & FORFEITURES FUND

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
<u>REVENUES</u>				
COURT CASES/CONFISCATED	\$ 12,271	\$ 6,533	\$ -	\$ -
INTEREST EARNINGS	21	47	30	25
STATE BOARD ADMIN INTEREST	1	1	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	27,993	33,175	28,000
TOTAL REVENUE	12,293	34,574	33,205	28,025
<u>EXPENDITURES</u>				
OPERATING SUPPLIES	5,487	34,574	33,205	28,025
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	5,487	34,574	33,205	28,025
NET REVENUE	\$ 6,806	\$ -	\$ -	\$ -



**LOCAL OPTION GAS
TAX FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
LOCAL OPTION GAS TAX FUND 107	\$ 239,221	\$ 237,199	\$ 233,267	\$ 226,969
INTEREST EARNINGS	-	-	-	-
OTHER MISC. REVENUES	26,022	25,000	25,000	25,000
APPROPRIATED FUND BALANCE	14,499	3,048	15,394	-
TOTAL REVENUE	279,742	265,247	273,661	251,969
EXPENDITURES				
REGULAR SALARIES	193,662	185,122	186,809	173,613
OVERTIME	7,584	7,596	7,500	4,425
SPECIAL PAY	4,625	4,275	4,975	5,575
FICA	12,599	12,815	11,215	10,773
RETIREMENT CONTRIBUTIONS	16,097	15,333	15,428	14,689
LIFE & HEALTH INSURANCE	29,735	24,883	32,500	33,685
WORKERS' COMPENSATION	4,985	5,107	5,795	5,795
MEDICARE	2,950	2,997	2,889	2,752
INSURANCE	5,945	5,688	5,300	-
UNIFORMS	1,560	1,432	1,250	662
TOTAL EXPENDITURES	279,742	265,248	273,661	251,969
NET REVENUE	\$ -	\$ (1)	\$ -	\$ -



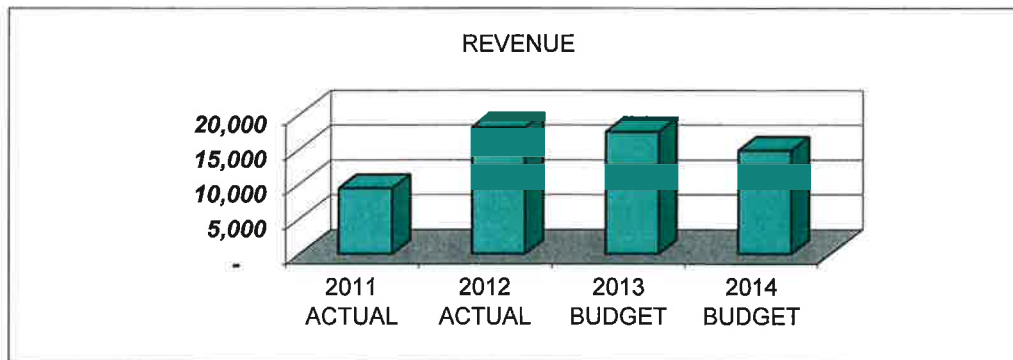
**RADIO COMMUNICATIONS
TRUST FUND**

REVENUES

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
RADIO COMM TRUST RECEIPTS	\$ 9,370	\$ 7,249	\$ 7,500	\$ 8,950
INTEREST EARNINGS	8	13	9	8
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	-	10,893	10,000	5,842
TOTAL REVENUE	9,378	18,155	17,509	14,800

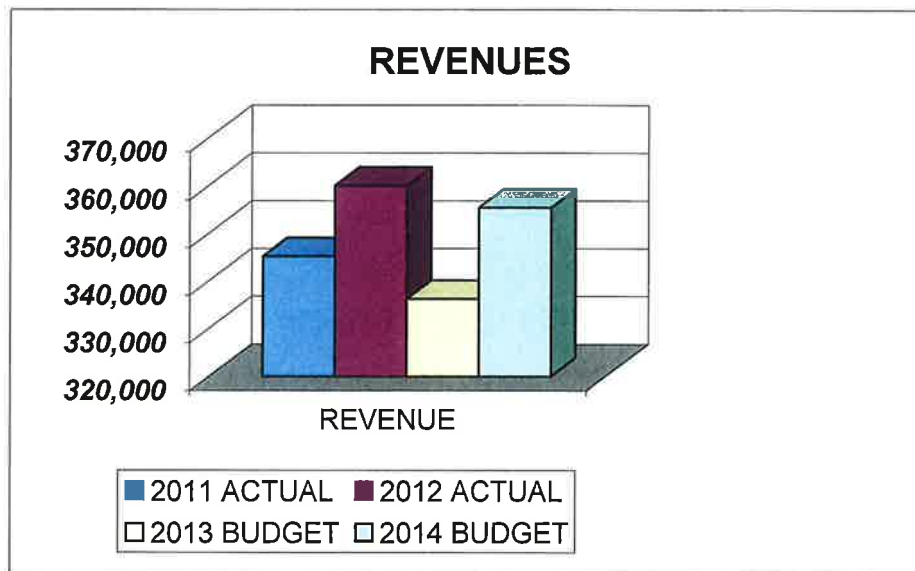
EXPENDITURES

OPERATING SUPPLIES	5,860	18,155	17,509	14,800
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	5,860	18,155	17,509	14,800
NET REVENUE	\$ 3,518	\$ -	\$ -	\$ -



BETTER JAX 1/2 CENT TAX

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
BETTER JAX 1/2 CENT TAX	\$ 345,114	\$ 359,753	\$ 336,127	\$ 355,219
INTEREST EARNINGS	82	283	150	200
STATE BOARD ADMIN INTEREST	2	4	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	400,000	150,000
TOTAL REVENUE	345,198	360,040	736,277	505,419
EXPENDITURES				
IMPROVEMENTS	41,448	6,557	471,277	505,419
TRANSFER TO OTHER FUNDS	265,000	265,000	265,000	-
TOTAL EXPENDITURES	306,448	271,557	736,277	505,419
NET REVENUE	\$ 38,750	\$ 88,483	\$ -	\$ -

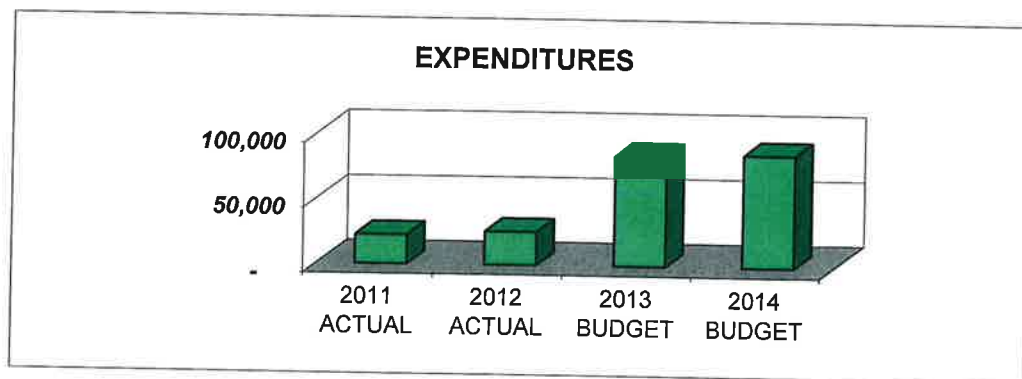


**HOLIDAY / SPECIAL EVENTS
FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
<u>REVENUES</u>				
INTEREST EARNINGS	\$ 1	\$ -	\$ 5	\$ 6
DONATIONS FOR DECORATIONS	8,000	8,000	8,000	8,000
APPROPRIATED FUND BALANCE	2,867	-	1,000	4,000
TOTAL REVENUE	<u>10,868</u>	<u>8,000</u>	<u>9,005</u>	<u>12,006</u>
<u>EXPENDITURES</u>				
PROMOTIONAL ACTIVITIES	<u>10,868</u>	<u>8,404</u>	<u>9,005</u>	<u>12,006</u>
TOTAL EXPENDITURES	<u>10,868</u>	<u>8,404</u>	<u>9,005</u>	<u>12,006</u>
NET REVENUE	<u>\$ -</u>	<u>\$ (404)</u>	<u>\$ -</u>	<u>\$ -</u>

STREET IMPROVEMENT FUND

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
8TH CENT GASOLINE TAX	\$ 60,669	\$ 59,091	\$ 58,587	\$ 60,339
INTEREST EARNINGS	44	118	70	85
STATE BOARD ADMIN. INTEREST	1	1	-	-
APPROPRIATED FUND BALANCE	-	-	26,000	26,000
TOTAL REVENUE	60,714	59,210	84,657	86,424
EXPENDITURES				
TOWN CENTER EXPENDITURES	15,473	17,233	28,000	25,000
MAYPORT FLYOVER EXPEND.	4,880	4,226	27,000	20,000
ROAD MATERIALS & SUPPLIES	2,117	4,022	29,657	41,424
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	22,470	25,481	84,657	86,424
NET REVENUE	\$ 38,244	\$ 33,729	\$ -	\$ -



**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.

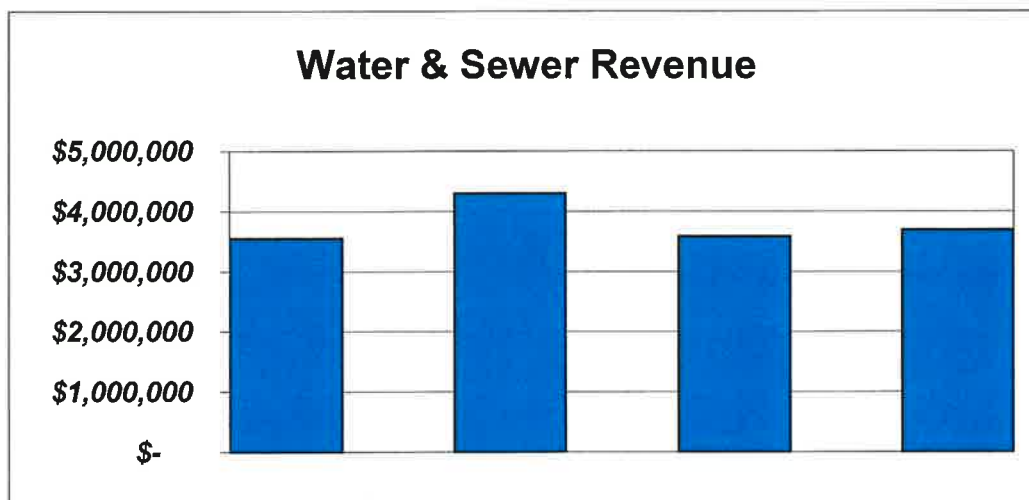
Water and Sewer Fund - This fund accounts for the activities of the City's water and sewer utility.

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

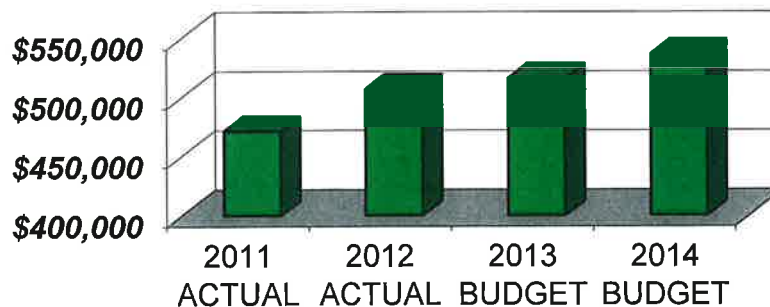
	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
WATER TAPS	\$ 6,316	\$ 13,493	\$ 8,705	\$ 8,705
WATER BASE CHARGE	503,350	536,127	566,427	583,420
WATER VOLUME CHARGE	708,882	733,175	647,863	667,299
SEWER TAPS	4,027	5,915	10,000	10,000
SEWER BASE CHARGE	808,161	860,092	864,591	890,529
SEWER VOLUME CHARGE	1,384,631	1,438,852	1,377,076	1,418,388
SET-UP FEES	15,817	15,746	15,531	15,531
RECONNECT FEES	23,100	18,490	27,000	27,000
DELINQUENT FEES	73,032	74,064	52,000	52,000
BAD DEBT RECOVERY	150	1,346	-	-
FEMA FUNDING	-	50,767	-	-
INTEREST EARNINGS	70	372	150	225
OTHER MISC. REVENUES	17,055	3,744	10,000	10,000
INTRAFUND TRANSFERS	-	540,000	-	-
TOTAL REVENUE	<u>\$ 3,544,591</u>	<u>\$ 4,292,183</u>	<u>\$ 3,579,343</u>	<u>\$ 3,683,097</u>



Water/Sewer General and Administrative Expenses

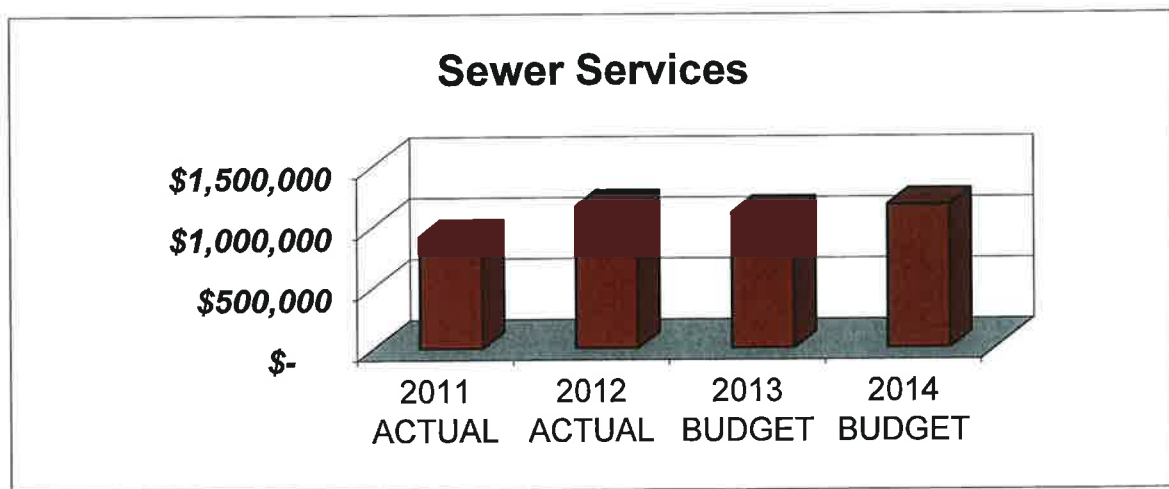
	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
WATER/SEWER ADMIN SALARIES	\$ 307,422	\$ 310,204	\$ 320,689	\$ 330,310
OVERTIME	6,096	7,191	5,500	5,500
SPECIAL PAY	3,817	4,130	4,230	4,930
FICA	18,269	18,492	19,356	19,937
RETIREMENT CONTRIBUTIONS	29,729	29,231	29,949	33,422
LIFE & HEALTH INSURANCE	34,028	33,820	45,604	50,432
WORKERS' COMPENSATION	2,359	2,644	3,000	3,000
MEDICARE	4,316	4,379	4,567	4,704
BOND ISSUANCE EXPENSE	15,886	15,886	10,000	10,250
PROFESSIONAL SERVICES	212	15,990	13,300	13,500
ACCOUNTING AND AUDIT	13,558	15,615	15,663	15,663
COMMUNICATIONS	400	480	480	480
INSURANCE	8,304	10,290	10,290	10,290
REPAIR & MAINTENANCE	10,498	18,908	17,000	17,500
OTHER CURRENT CHARGES	16,246	19,409	7,175	7,175
EDUCATIONAL COURSES	-	-	200	200
UNIFORMS	260	360	650	650
OTHER G & A CHARGES	214	-	8,000	8,000
MACHINERY AND EQUIPMENT	-	-	-	-
	<u>\$ 471,614</u>	<u>\$ 507,029</u>	<u>\$ 515,653</u>	<u>\$ 535,943</u>

Water/Sewer G & A Expenses



Sewer Services

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
SEWER REGULAR SALARIES	\$ 316,599	\$ 356,871	\$ 374,021	\$ 385,242
OVERTIME	4,849	6,325	6,000	6,000
SPECIAL PAY	5,100	5,025	5,000	5,150
FICA	20,216	21,570	19,042	19,613
RETIREMENT CONTRIBUTIONS	21,083	20,965	23,670	24,380
LIFE & HEALTH INSURANCE	30,272	30,389	43,583	50,992
WORKERS' COMPENSATION	5,729	6,169	7,000	7,000
MEDICARE	4,735	5,045	4,953	5,102
PROFESSIONAL SERVICES	6,110	2,998	8,000	8,000
OTHER CONTRACTUAL SERVICE	77,851	89,166	98,500	90,000
TRAVEL AND PER DIEM	-	-	200	200
COMMUNICATIONS SERVICES	3,319	3,460	3,750	3,750
POSTAGE (INC. FED EX)	8,607	8,899	10,000	10,000
UTILITY SERVICES	157,392	232,554	208,500	215,500
RENTALS AND LEASES	1,410	548	250	250
INSURANCE	23,788	24,530	27,500	30,000
REPAIR AND MAINTENANCE	127,888	170,668	60,320	65,000
OTHER CURRENT CHARGES	-	250	240	240
OPERATING SUPPLIES	44,439	94,401	75,000	75,000
BOOKS, SUBSCRIP & MEMBER	-	353	400	400
EDUCATIONAL COURSES	1,826	606	2,000	2,000
VEHICLE R & M	5,540	3,462	6,000	6,000
GAS, OIL, & LUBRICANTS	7,942	6,581	8,900	9,400
UNIFORMS	2,263	2,122	2,500	2,500
IMPROVEMENTS NOT BUILDINGS	-	-	-	-
MACHINERY AND EQUIPMENT	43,774	66,716	112,100	149,500
	<u>\$ 920,732</u>	<u>\$ 1,159,673</u>	<u>\$ 1,107,429</u>	<u>\$ 1,171,219</u>



Water Services	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
WATER REGULAR SALARIES	\$ 264,512	\$ 265,197	\$ 270,000	\$ 278,100
OVERTIME	8,438	8,280	9,000	9,000
SPECIAL PAY	5,550	5,525	5,700	6,750
FICA	16,008	15,892	17,341	17,861
RETIREMENT CONTRIBUTIONS	23,209	22,893	23,990	24,710
LIFE & HEALTH INSURANCE	48,812	44,497	62,275	72,862
WORKERS' COMPENSATION	5,999	5,729	6,500	6,500
MEDICARE	3,740	3,717	4,056	4,178
OTHER CONTRACTUAL SERVICE	31,435	35,834	28,000	29,120
TRAVEL AND PER DIEM	-	-	250	250
COMMUNICATIONS SERVICES	6,635	6,923	6,250	7,500
POSTAGE (INC. FED EX)	7,779	9,349	8,200	9,000
UTILITY SERVICES	51,135	56,710	51,000	52,000
RENTALS AND LEASES	146	-	500	500
INSURANCE	16,580	16,056	18,000	19,500
REPAIR AND MAINTENANCE	51,108	41,133	64,000	65,000
OTHER CURRENT CHARGES	-	2,000	150	150
OPERATING SUPPLIES	37,396	53,244	37,000	37,000
BOOKS, SUBSCRIP & MEMBER	545	898	600	600
EDUCATIONAL COURSES	1,025	500	1,000	1,000
VEHICLE R & M	9,491	8,389	7,000	7,000
GAS, OIL, & LUBRICANTS	21,370	22,834	23,000	23,500
UNIFORMS	2,139	1,737	2,400	2,400
IMPROVEMENTS NOT BUILDINGS	10,790	-	-	-
MACHINERY AND EQUIPMENT	44,489	48,355	42,300	60,000
	<u>\$ 668,331</u>	<u>\$ 675,692</u>	<u>\$ 688,512</u>	<u>\$ 734,481</u>

Water/Sewer Transfers & Debt Payments

TRANSFER TO GENERAL FUND	-	-	50,000	50,000
TRANS TO REVENUE BOND S/F	335,148	335,148	332,572	222,908
TRANS TO DEP PAYMENT FUND	415,604	415,604	415,603	415,603
TRANS TO NITROGEN LOAN	-	-	250,000	196,442
TO SEWER CAP IMPROVE FUND	-	-	-	121,290
PRINCIPAL ON DEBT	-	-	-	-
	<u>750,752</u>	<u>750,752</u>	<u>1,048,175</u>	<u>1,006,243</u>

Water & Sewer Net Income	<u>\$ 733,162</u>	<u>\$ 1,199,038</u>	<u>\$ 219,574</u>	<u>\$ 235,211</u>
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**WATER & SEWER REVENUE
BOND SINKING FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
<u>REVENUES</u>				
INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM WATER/SEWER	750,752	750,752	918,175	956,243
TOTAL REVENUE	750,752	750,752	918,175	956,243
<u>EXPENDITURES</u>				
TRANSFER TO WATER & SEWER	415,603	955,603	415,603	415,603
INTEREST PAYMENT ON DEBT	133,624	122,164	390,000	390,000
OTHER DEBT SERVICE COSTS	400	400	62,082	150,640
TOTAL EXPENDITURES	549,627	1,078,167	867,685	956,243
NET REVENUE	\$ 201,125	\$ (327,415)	\$ 50,490	\$ -

403 FUND

**WATER & SEWER
RESERVE FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
<u>REVENUES</u>				
INTEREST EARNINGS	\$ 219	\$ 487	\$ 300	\$ 300
APPROPRIATED FUND BALANCE	-	-	440,000	440,000
TOTAL REVENUE	219	487	440,300	440,300
<u>PHYSICAL ENVIRONMENT</u>				
TRANSFER TO WATER & SEWER	-	-	-	337,313
CONTINGENCIES AND EMERGENCIES	-	-	440,300	102,987
TOTAL EXPENDITURES	-	-	440,300	440,300
NET REVENUE	\$ 219	\$ 487	\$ -	\$ -

404 FUND

**WATER & SEWER
RENEWAL/REPLACEMENT-
PROJECT FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
INTEREST EARNINGS	\$ 2	\$ 3	\$ 2	\$ 2
STATE BOARD ADMIN INTEREST	-	-	1	1
APPROPRIATED FUND BALANCE	-	-	2,500	2,500
TOTAL REVENUE	2	3	2,503	2,503
EXPENDITURES				
TRANSFER TO WATER/SEWER	-	-	2,503	2,503
CONTINGENCIES AND EMERGENCY	-	-	-	-
TOTAL EXPENDITURES	-	-	2,503	2,503
NET REVENUE	\$ 2	\$ 3	\$ -	\$ -

405 FUND

**SEWER CAPITAL
IMPROVEMENT FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
INTEREST EARNINGS	\$ 93	\$ 220	\$ 50	\$ 50
STATE BOARD ADMIN INTEREST	3	3	-	-
DOWNSIDE POLLUTION FEES	21,007	22,256	16,000	16,000
APPROPRIATED FUND BALANCE	-	-	-	-
TOTAL REVENUE	21,103	22,479	16,050	16,050
TRANSFER TO WASTEWATER CONST	-	-	16,050	16,050
TOTAL EXPENDITURES	-	-	16,050	16,050
NET REVENUE	\$ 21,103	\$ 22,479	\$ -	\$ -

407 FUND

**WATER SYSTEM
IMPROVEMENT FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
INTEREST EARNINGS	\$ 7	\$ 15	\$ 5	\$ 7
STATE BOARD ADMIN INTEREST	-	-	1	1
APPROPRIATED FUND BALANCE	-	-	18,000	18,000
TOTAL REVENUE	7	15	18,006	18,008
EXPENDITURES				
MACHINERY AND EQUIPMENT	-	-	18,006	18,008
TOTAL EXPENDITURES	-	-	18,006	18,008
NET REVENUE	\$ 7	\$ 15	\$ -	\$ -

408 FUND

**WASTEWATER
CONSTRUCTION FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
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
EXPENDITURES				
DEPRECIATION EXPENSE	143,945	143,945	205,702	212,024
PRINCIPAL ON DEBT	-	-	-	-
INTEREST PAYMENT ON DEBT	84,468	78,311	79,102	72,780
TOTAL EXPENDITURES	228,413	222,256	284,804	284,804
NET REVENUE	\$ 56,391	\$ 62,548	\$ -	\$ -

410 FUND

**WATER SYSTEM
CONSTRUCTION FUND**

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
REVENUES				
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
EXPENDITURES				
DEPRECIATION EXPENSE	58,308	58,308	93,063	95,965
INTEREST PAYMENT ON DEBT	40,244	37,415	37,736	34,834
TOTAL EXPENDITURES	98,552	95,723	130,799	130,799
NET REVENUE	\$ 32,248	\$ 35,077	\$ -	\$ -

411 FUND

SANITATION FUND

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
<u>REVENUES</u>				
RESIDENTIAL GARBAGE PICKUP	\$ 1,259,533	\$ 1,267,009	\$ 1,254,756	\$ 1,254,756
RECYCLING FEES	2,803	2,917	20	20
RECYCLING CONTAINER FEE	586	250	3,300	3,300
INTEREST EARNINGS	-	66	18	110
APPROPRIATED FUND BALANCE	-	-	90,000	95,000
TOTAL REVENUE	<u>1,262,922</u>	<u>1,270,242</u>	<u>1,348,094</u>	<u>1,353,186</u>
<u>EXPENSES</u>				
REGULAR SALARIES	\$ 106,630	\$ 110,514	\$ 113,051	\$ 116,443
OVERTIME	2,428	2,858	2,500	2,500
SPECIAL PAY	986	1,020	1,000	1,255
FICA	6,424	6,445	6,823	7,028
RETIREMENT CONTRIBUTIONS	10,010	9,949	10,405	11,747
LIFE & HEALTH INSURANCE	10,347	10,109	14,040	15,257
WORKERS' COMPENSATION	1,230	1,608	1,825	1,825
MEDICARE	1,263	1,264	1,596	1,644
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING AND AUDIT	4,320	4,778	4,400	4,400
WASTE HAULING FEE	887,174	893,588	905,546	905,546
OTHER CONTRACTUAL SERVICE	-	-	245,000	245,000
POSTAGE (INC. FED EX)	4,560	4,636	6,100	6,100
INSURANCE	9,657	9,434	11,500	11,400
REPAIR AND MAINTENANCE	3,327	6,517	7,200	7,000
OTHER CURRENT CHARGES	8,046	9,991	6,500	7,000
OPERATING SUPPLIES	184	3,872	3,200	4,000
UNIFORMS	-	-	150	-
DEPRECIATION EXPENSE	2,096	-	7,000	5,000
	<u>\$ 1,058,682</u>	<u>\$ 1,076,583</u>	<u>\$ 1,347,836</u>	<u>\$ 1,353,145</u>
NET REVENUE	<u>\$ 204,240</u>	<u>\$ 193,659</u>	<u>\$ 258</u>	<u>\$ 41</u>

STORMWATER UTILITY FUND

	ACTUAL BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
<u>REVENUES</u>				
STORMWATER UTILITY FEES	\$ 290,159	\$ 292,347	\$ 280,000	\$ 280,000
INTEREST EARNINGS	21	51	35	35
TOTAL REVENUE	290,180	292,398	280,035	280,035
<u>EXPENSES</u>				
REGULAR SALARIES	\$ 76,040	\$ 77,177	\$ 81,440	\$ 83,883
OVERTIME	1,748	2,171	3,500	3,500
SPECIAL PAY	1,860	1,860	1,860	1,900
FICA	4,547	4,598	4,741	4,883
RETIREMENT CONTRIBUTIONS	5,531	5,738	6,956	7,165
LIFE & HEALTH INSURANCE	8,490	8,662	13,370	15,643
WORKERS' COMPENSATION	1,618	1,785	2,005	2,005
MEDICARE	1,050	1,075	1,109	1,142
PROFESSIONAL SERVICES	8,823	9,220	40,000	38,000
ACCOUNTING AND AUDIT	547	650	650	650
OTHER CONTRACTUAL SERVICE	7,800	12,812	15,250	12,250
TRAVEL & PER DIEM	-	-	50	50
COMMUNICATIONS SERVICES	351	343	500	800
POSTAGE (INC. FED EX)	12	-	500	500
INSURANCE	6,081	5,887	6,600	6,600
REPAIR AND MAINTENANCE	12,182	17,775	13,000	15,000
OTHER CURRENT CHARGES	294	1,352	1,500	1,500
OPERATING SUPPLIES	3,108	2,898	2,200	3,000
EDUCATIONAL COURSES	-	275	250	250
VEHICLE REPAIR & MAINTENANCE	5,072	808	1,700	2,000
GAS, OIL, & LUBRICANTS	6,017	5,124	5,750	5,750
UNIFORMS	680	811	620	620
DEPRECIATION EXPENSE	35,810	47,151	23,126	23,126
IMPROVEMENTS, NOT BUILDINGS	-	-	1,965	-
MACHINERY AND EQUIPMENT	1,395	-	20,000	40,000
INTEREST EXPENSE	6,448	4,727	2,176	1,106
TRANSFER TO OTHER FUNDS	25,000	25,000	-	-
	<u>\$ 220,504</u>	<u>\$ 237,899</u>	<u>\$ 250,818</u>	<u>\$ 271,323</u>
NET REVENUE	<u>\$ 69,676</u>	<u>\$ 54,499</u>	<u>\$ 29,217</u>	<u>\$ 8,712</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 BALANCE 09/30/11	ACTUAL BALANCE 09/30/12	AMENDED FY 2013 BUDGET	FISCAL YEAR 2014 BUDGET
<u>REVENUES</u>				
CASUALTY INS PREM TAX	\$ 46,324	\$ 46,156	\$ 46,323	\$ 46,323
INTEREST ON INVESTMENTS	4,720	11	-	-
STATE BOARD ADMIN INTEREST	-	-	-	-
INTEREST ON INVESTMENTS	158,526	180,934	63,500	63,500
GAIN/LOSS INVESTMENT SALE	(33,398)	8,244	-	-
UNREALIZED GAIN/LOSS	(67,007)	847,571	10,000	10,000
CITY CONTRIBUTIONS	270,533	303,385	342,229	357,972
EMPLOYEE CONTRIBUTIONS	100,277	221,145	95,186	98,042
TOTAL REVENUE	<u>479,976</u>	<u>1,607,446</u>	<u>557,238</u>	<u>575,836</u>
<u>EXPENDITURES</u>				
PENSION BENEFIT	234,463	207,793	232,558	207,400
PROFESSIONAL SERVICES	48,842	79,316	50,000	60,000
INSURANCE	2,698	2,749	2,600	2,800
TOTAL EXPENDITURES	<u>286,003</u>	<u>289,858</u>	<u>285,158</u>	<u>270,200</u>
NET REVENUE	<u>\$ 193,973</u>	<u>\$ 1,317,587</u>	<u>\$ 272,080</u>	<u>\$ 305,636</u>

602 FUND

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

**ADDITIONAL
INFORMATION**

BUDGET SUMMARY						
CITY OF NEPTUNE BEACH, FLORIDA - FISCAL YEAR 2013 - 2014						
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE 0.24% LESS THAN LAST YEARS TOTAL OPERATING EXPENDITURES						
General Fund						
3.3756						
ESTIMATED REVENUES:						
Taxes:						
Ad Valorem Taxes	\$2,119,473					\$2,119,473
Sales and Use Taxes	666,444	661,527				1,327,971
Franchise and Utility Taxes	632,772					632,772
Charges for Services	172,495		5,226,948			5,399,443
Grants and Contributions	382,898	121,738			46,323	550,959
Fines and Forfeitures	58,900	11,600				70,500
License & Permits	95,100					95,100
Intergovernmental	156,588				756,014	912,602
Interest Income	13,045	356		756	73,500	87,657
Miscellaneous	20,000		10,000			30,000
TOTAL SOURCES	4,317,715	795,221	0	5,237,704	875,837	11,226,477
Transfers In	60,000	11,858	0	0		71,858
Fund Balances/Reserves/Net Assets	1,375,000	258,842		95,000	5,901,969	7,630,811
TOTAL REVENUE, TRANSFERS, & BALANCES	\$5,752,715	\$1,065,921	\$0	\$5,332,704	\$6,777,806	\$18,929,146
EXPENDITURES						
General Government	871,033					871,033
Public Safety	2,883,753	45,477			270,200	3,199,430
Public Works	471,533	843,812		4,065,003		5,380,348
Culture and Recreation	240,535	160,952				401,487
Debt Services	0		0	956,243		956,243
TOTAL EXPENDITURES	4,466,854	1,050,241	0	5,021,246	270,200	10,808,541
Transfers Out	11,858	10,000		50,000		71,858
Fund Balances/Reserves/Net Assets	1,274,003	5,680	0	261,458	6,507,606	8,048,747
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$5,752,715	\$1,065,921	\$0	\$5,332,704	\$6,777,806	\$18,929,146
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.						

**CITY OF NEPTUNE BEACH
PROPOSED CAPITAL REQUESTS - ITEMS UNDER \$15,000
FYE 9/30/2014**

[illegible]

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2014 - 2018

Project Title Better Jacksonville Plan Projects

Department Various

Funding Source _____

Project Description and Reason Necessary:

	Capital Asset Requested	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
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	225,000	225,000	225,000	225,000	225,000	1,125,000
4							
5							
6							
7							
8							
9							
	Total	300,000	300,000	300,000	300,000	300,000	1,500,000

Future Operating Budget Impact:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Better Jacksonville Tax	300,000	300,000	300,000	300,000	300,000	1,500,000

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2014 - 2018

Project Title Jarboe Park Pedestrian Bridge

Department Parks

Funding Source Convention Development Tax

Project Description and Reason Necessary:

Current Bridge is in extremely bad shape. This would replace with a mill finish aluminum bridge that would last for years.

	Capital Asset Requested	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
1	Pedestrian Bridge	20,000					20,000
2	Playground Equipment	20,000					20,000
3							
4							
5							
6							
7							
8							
9							
	Total	40,000	-	-	-	-	40,000

Future Operating Budget Impact:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Convention Development Tax	40,000					40,000

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2014 - 2018

Project Title Capital Improvements

Department Wastewater Department

Funding Source Current operating revenue and Debt

Project Description and Reason Necessary:

	Capital Asset Requested	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
1	MANHOLE & SEWER REHAB	27,000	27,000	27,000	27,000	27,000	135,000
2	IN-PIPE	33,000	33,000	35,000	35,000	35,000	171,000
3	EFFLUENT PUMP REPLACEMENT	20,000					20,000
4	PICKUP TRUCK	25,000		25,000			50,000
5	SEWER LINE REPLACEMENT	2,242,000	1,008,000				3,250,000
6							
7							
8							
9							
	Total	2,347,000	1,068,000	87,000	62,000	62,000	3,626,000

Future Operating Budget Impact:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Wastewater Operations	105,000	60,000	87,000	62,000	62,000	376,000
Bank Loans	3,250,000	-	-	-	-	3,250,000
Total	3,355,000	60,000	87,000	62,000	62,000	3,626,000

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2014 - 2018

Project Title Capital Improvements

Department Water Department

Funding Source Current Revenues

Project Description and Reason Necessary:

	Capital Asset Requested	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
1	WATER LINE REPLACEMENT	25,000	25,000	25,000	50,000	125,000	250,000
2	TRUCK REPLACEMENT	25,000		25,000			50,000
3	6" CENTRIFUGAL HS/PUMP		15,000				15,000
4							
5							
6							
7							
8							
9							
	Total	50,000	40,000	50,000	50,000	125,000	315,000

Future Operating Budget Impact:

	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	Total
Water Operations	50,000	40,000	50,000	50,000	125,000	315,000
Total						

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2014 - 2018

Project Title Capital Improvements

Department Stormwater

Funding Source _____

Project Description and Reason Necessary:

	<u>Capital Asset Requested</u>	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>Total</u>
1	TRUCK REPLACEMENT	32,500			32,500		65,000
2	BACKHOE		80,000				80,000
3							-
4							
5							
6							
7							
8							
9							
	Total	32,500	80,000	-	32,500	-	145,000

Future Operating Budget Impact:

	<u>FY 2014</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>Total</u>
Stormwater Operations	32,500	-	-	32,500	-	65,000
Lease/Purchase		80,000				80,000