



*City of
Neptune Beach
Fiscal Year 2015
Budget*

CITY of NEPTUNE BEACH, FLORIDA ANNUAL BUDGET

2014 – 2015

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 8, 2014

Jim Jarboe
City Manager

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

Re: Fiscal Year 2015 Budget

Dear Councilors:

Neptune Beach has weathered the tremendous revenue shortfalls that started in 2007 and at the same time has provided a quality level of service to its residents for the past seven years. The FY 2015 Budget is no different in that it proposes a general fund budget that is almost \$300,000 less than FY 2006 Budget.

It is important to note that this year's budget features a millage rate reduction over last year's budget. At the same time it proposes a higher level of service in police services, code enforcement and legal services. Considering that our millage rate is almost half of the statewide average for cities, it shows what cities can do when the Council and Staff work together for the best interest of the City.

Unlike some cities Neptune Beach has an outstanding record of Council and Staff team work in putting the budget together. Because of this continuing team effort in drafting this year's budget, we have not been faced with the critical budget problems that we read about in the news. Our Department Heads, the Finance Director, and you, our City Council are to be commended for overcoming the revenue shortfalls.

During this budget year the City has faced a number of serious problems after the budget was put to bed. One major problem that was overcome by the City was that more than a \$1,000,000 was needed to satisfy the completion of its required Reuse Water Project. Through in-house staff brain power and labor, the required expansion was met within the Public Works facility without the \$1,000,000 price tag. In addition, staff has reduced the cost of the Bal Harbour Sewer Project by handling clean-up work in-house. This savings will allow the City to extend the project to parts of the Fourth and Fifth Street area South of Florida Blvd.

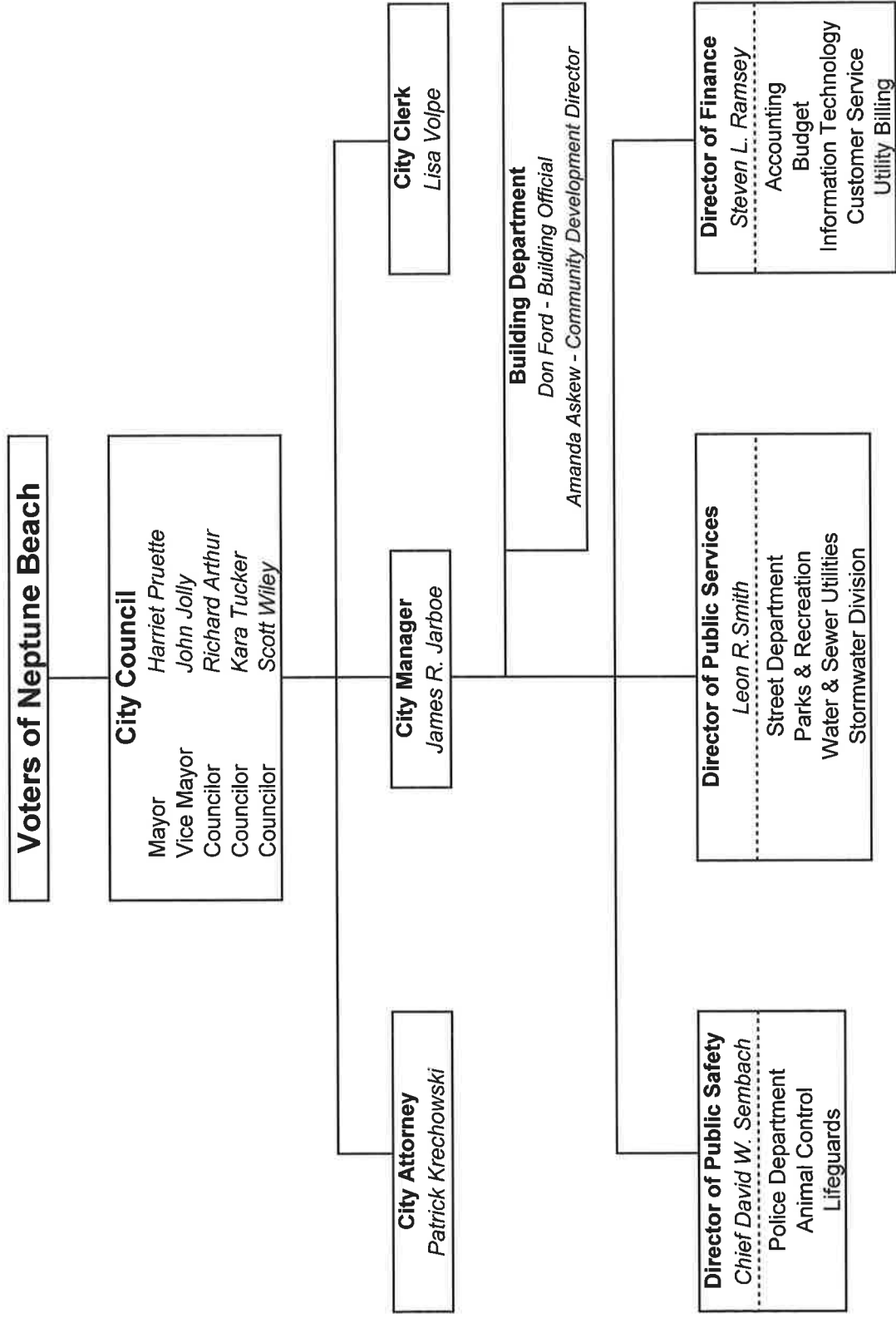
Another job well done was the handling of the Fourth of July crowds and clean-up this year. Again this successful effort shows the quality teamwork that takes place between Staff and the Council.

Working together to maintain the quality of life in Neptune Beach is again our goal for the coming budget year.

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 fund 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 fund. 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. 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. 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. 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. At the second hearing, the budget ordinance is adopted.

**GENERAL
FUND**

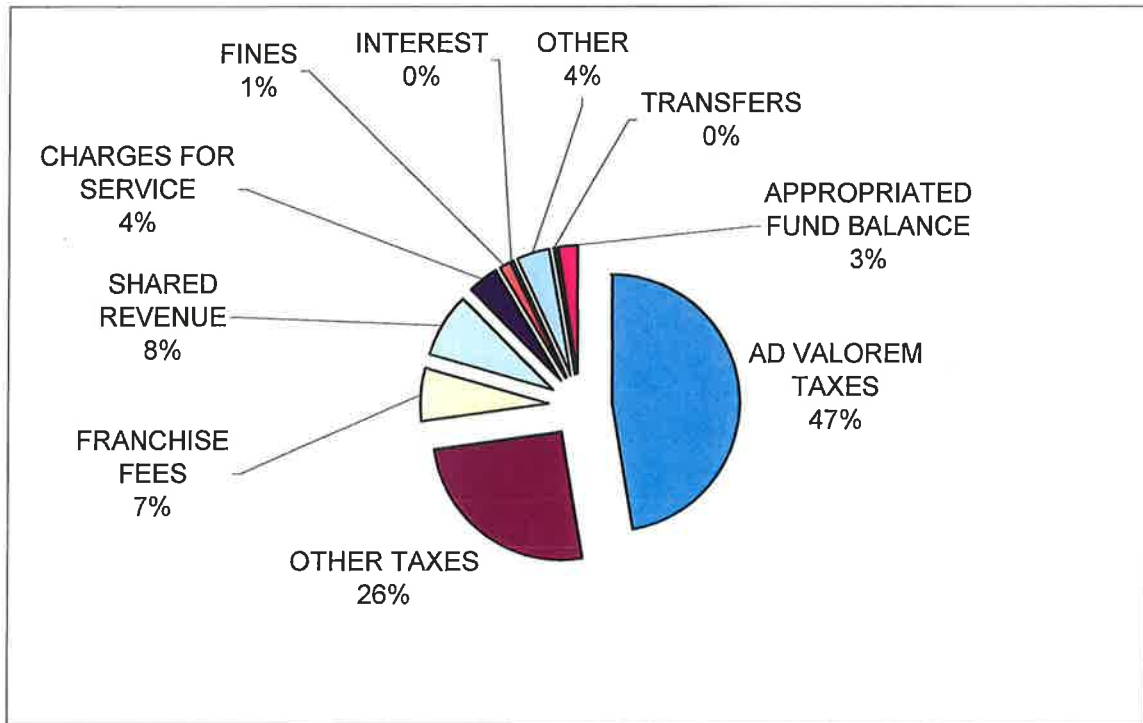
GENERAL FUND

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	\$ 2,185,201
OTHER TAXES	1,185,150
FRANCHISE FEES	305,100
SHARED REVENUE	366,161
CHARGES FOR SERVICE	189,850
FINES	57,400
INTEREST	12,545
OTHER	193,595
TRANSFERS	10,000
APPROPRIATED FUND BALANCE	120,000
	<u>\$ 4,625,002</u>

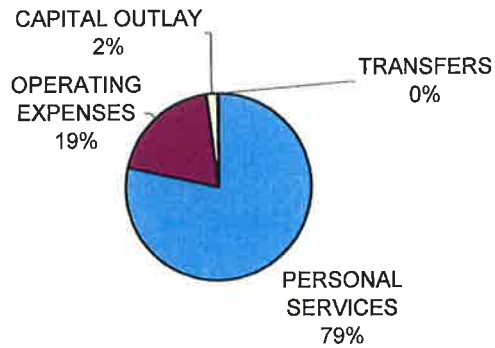


GENERAL FUND REVENUE	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
AD VALOREM TAXES	\$ 2,042,315	\$ 2,046,188	\$ 2,077,314	\$ 2,141,833
PERSONAL PROPERTY TAXES	43,508	40,190	40,051	41,260
DELINQUENT AD VAL. TAXES	7,258	15,894	2,108	2,108
JAX BCH ELEC FRANCHISE	224,175	218,353	216,500	216,500
GAS FRANCHISE	419	169	600	600
SANITATION FRANCHISE	90,000	89,928	88,000	88,000
TELECOMMUNICATIONS TAX	334,237	324,351	327,672	311,286
PROFESIONAL/OCCUP LICENSE	50,437	24,299	52,500	52,500
BUILDING PERMITS	47,817	43,451	49,500	52,000
PLAN REVIEW FEES	21,440	19,092	22,000	23,000
INSPECTION FEES	46,704	54,103	50,750	52,000
SOLAR PANEL/ EECBG GRANT	115,675	-	-	-
11 - CENT REV SHARING CIG	153,842	172,499	152,988	159,735
ALCOHOLIC BEVERAGE LICENSE	7,635	8,125	8,020	8,020
LOCAL HALF-CENT SALES TAX	600,274	640,743	654,544	694,209
MOTOR FUEL TAX REBATE	4,790	4,668	3,600	3,600
FDOT GRANT	31,778	27,012	31,590	32,384
JAG D GRANT	-	1,751	-	-
9-1-1 USER FEES	99,844	102,187	110,700	85,950
DEPT OF JUSTICE GRANT	2,624	-	1,000	-
JAG C GRANT	96,548	78,440	83,000	-
FLORIDA BLVD MAINTENANCE	30,249	31,156	32,091	33,054
LIFEGUARD\BEACH CLEAN UP	196,548	202,444	208,517	214,773
COUNTY OCCUPATIONAL TAX	11,288	10,725	11,900	11,900
BOARD OF APPEALS FEES	1,775	1,500	3,600	3,600
PLANNING REVIEW BOARD FEE	1,775	525	2,000	1,500
LIEN LETTERS	3,615	4,925	3,000	3,500
COPIES	1,094	870	150	150
ID & FINGERPRINT CHARGES	251	190	1,000	1,000
SOLICITORS PERMITS	127	576	100	100
REZONING/COMP PLAN CHANGES	-	-	500	500
ZONING VERIFICATION CHARGES	25	25	-	-
ELECTION QUALIFYING FEES	374	-	-	-
COURT FINES	17,862	19,642	25,000	23,500
VIOLATIONS-LOCAL ORDS.	23,786	22,762	28,000	28,000
ALARM VIOLATIONS	535	330	900	800
ANIMAL CONTROL VIOLATIONS	5,232	6,776	5,000	5,100
CODE ENFORCEMENT VIOLATIONS	403	-	-	-
INTEREST ON INVESTMENTS	5,363	9,301	13,000	12,500
STATE BOARD ADMIN INTEREST	27	19	45	45
CELLULAR TOWER RENTALS	80,742	68,550	77,675	62,675
SIDEWALK RENTAL	7,745	8,019	6,800	9,570
SURPLUS EQUIPMENT SALES	42,605	-	17,750	17,750
INSURANCE PROCEEDS	5,145	1,535	-	-
OTHER MISC. REVENUES	38,402	35,183	10,000	25,000
FESTIVALS	40	-	-	-
INTERFUND TRANSFERS	275,000	271,505	10,000	10,000
CONTRIB. FROM OTHER FUNDS	-	50,000	50,000	75,000
APPROPRIATED FUND BALANCE	-	-	120,000	120,000
TOTAL REVENUE	<u>\$ 4,772,103</u>	<u>\$ 4,658,726</u>	<u>\$ 4,599,465</u>	<u>\$ 4,625,002</u>

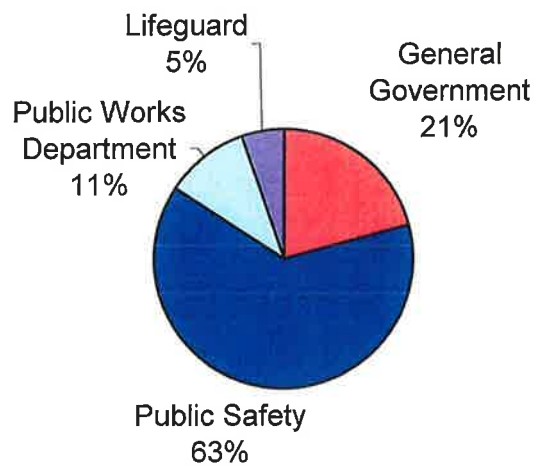
GENERAL FUND EXPENDITURES

PERSONAL SERVICES	\$ 3,621,270
OPERATING EXPENSES	899,030
CAPITAL OUTLAY	91,300
TRANSFERS	11,858
	<u>\$ 4,623,458</u>

Expenditures by Category

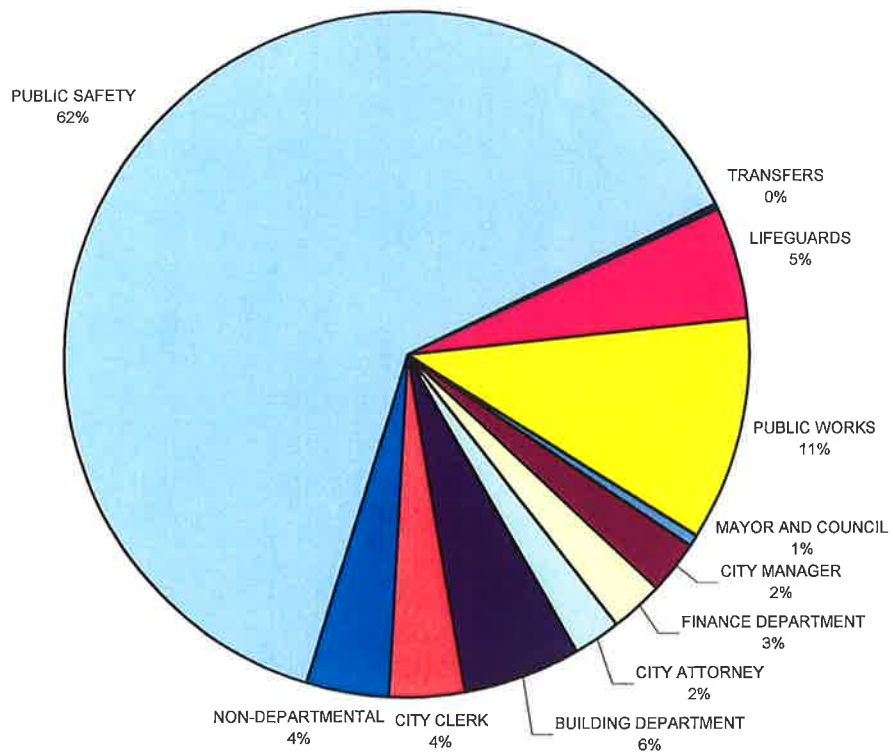


General Fund Expenditures by Function



GENERAL FUND EXPENDITURES BY DEPARTMENT	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
MAYOR AND COUNCIL	\$ 29,488	\$ 32,012	\$ 30,435	\$ 30,935
CITY MANAGER	92,385	98,640	105,620	109,263
FINANCE DEPARTMENT	103,012	107,749	116,629	119,643
CITY ATTORNEY	74,738	61,058	75,790	103,790
BUILDING DEPARTMENT	217,379	228,217	238,952	259,164
CITY CLERK	137,194	145,310	157,905	162,862
NON-DEPARTMENTAL	552,548	391,700	157,563	183,146
POLICE DEPARTMENT	2,690,225	2,736,786	2,914,549	2,860,758
ANIMAL CONTROL DIVISION	39,656	67,992	58,205	61,088
PUBLIC WORKS DEPARTMENT	468,560	466,802	483,283	491,565
LIFEGUARDS / BEACH CLEANUP	207,654	216,710	240,535	241,244
TOTAL EXPENDITURES	\$ 4,612,839	\$ 4,552,976	\$ 4,579,466	\$ 4,623,458

General Fund Expenditures



CITY OF NEPTUNE BEACH

2014 – 2015

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	2014-2015	2013-2014	Change
Full Time Non Bargaining	<u>5</u>	<u>5</u>	<u>0</u>

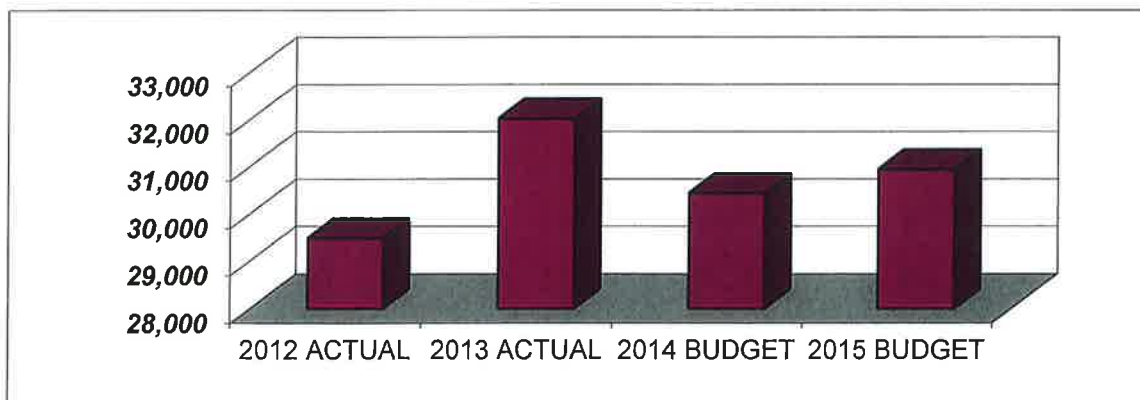
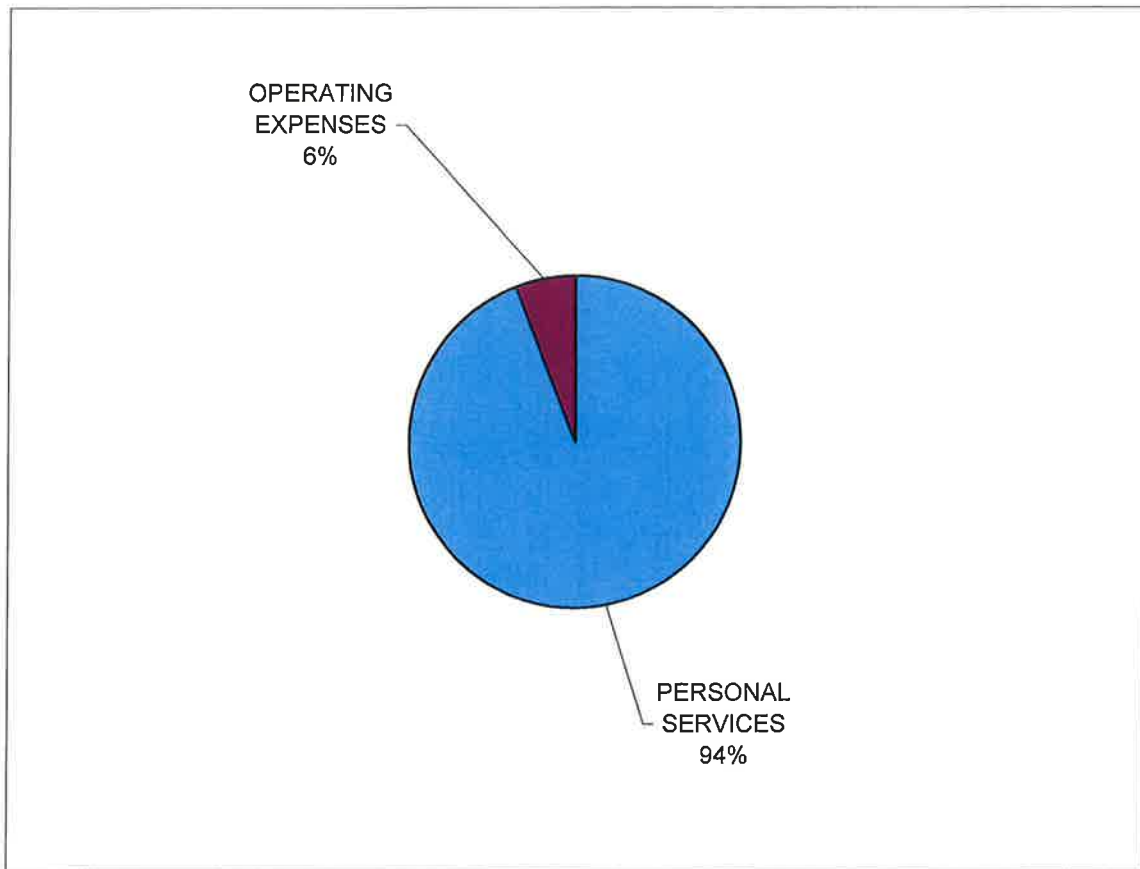
MAJOR GOALS AND CHANGES

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
	1,800
	-
<u>\$</u>	<u>30,935</u>



MAYOR AND COUNCIL

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 26,631	\$ 27,000	\$ 27,000	\$ 27,000
FICA	1,674	1,674	1,674	1,674
WORKERS' COMPENSATION	63	65	68	68
MEDICARE	392	392	393	393
TRAVEL AND PER DIEM	-	918	-	-
INSURANCE	201	272	300	300
PROMOTIONAL ACTIVITIES	-	85	-	-
OFFICE SUPPLIES	78	1,225	500	500
BOOKS, SUBSCRIP & MEMBER	449	381	500	500
EDUCATIONAL COURSES	-	-	-	500
	<u>\$ 29,488</u>	<u>\$ 32,012</u>	<u>\$ 30,435</u>	<u>\$ 30,935</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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	2014-2015	2013-2014	Change
Full Time Non Bargaining	<u>2</u>	<u>2</u>	<u>0</u>

MAJOR GOALS AND CHANGES

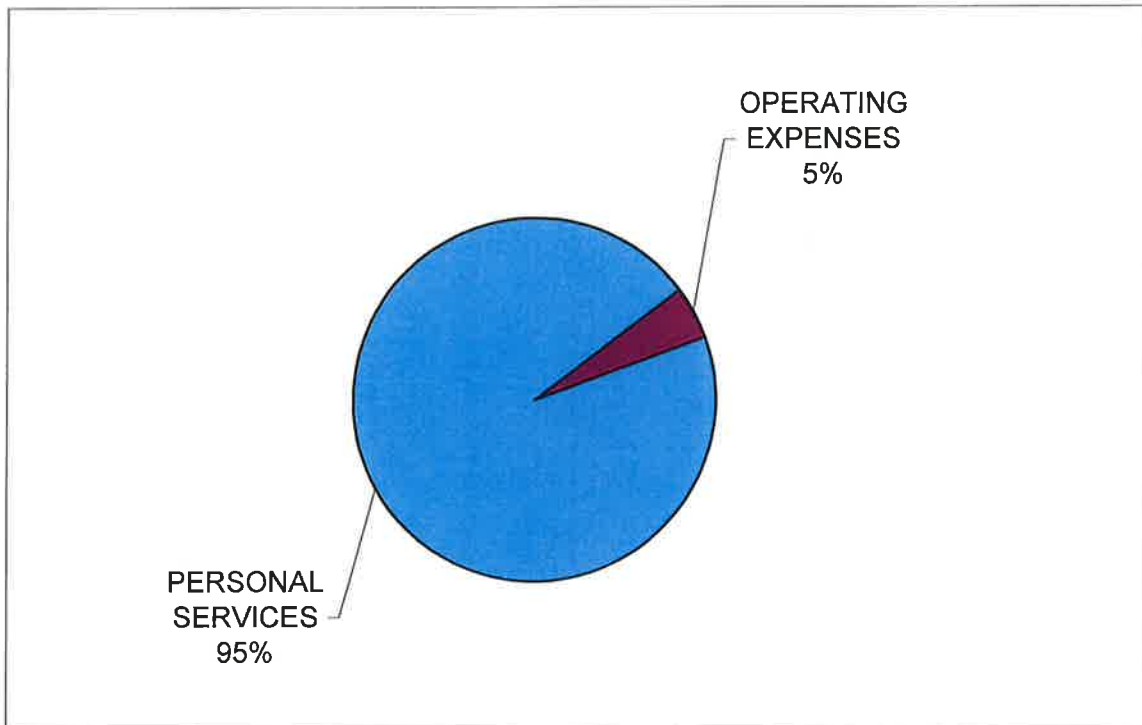
1. To implement new management techniques as necessary to ensure the effective operation of the various departments of the City. Direct and assist in any special projects assigned by the City Council.

CAPITAL REQUESTS

None

CITY MANAGER

PERSONAL SERVICES	\$ 104,138
OPERATING EXPENSES	5,125
CAPITAL OUTLAY	-
	<u>\$ 109,263</u>



CITY MANAGER	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 64,979	\$ 67,446	\$ 72,032	\$ 74,193
SPECIAL PAY	360	360	640	640
FICA	3,736	3,881	4,406	4,538
RETIREMENT CONTRIBUTIONS	9,925	10,226	11,176	11,511
LIFE & HEALTH INSURANCE	7,204	9,928	10,935	11,919
WORKERS' COMPENSATION	256	264	275	275
MEDICARE	924	942	1,031	1,062
OTHER CONTRACTUAL SERVICE	-	-	300	300
TRAVEL AND PER DIEM	76	19	-	-
INSURANCE	401	385	425	425
REPAIR AND MAINTENANCE	175	285	300	300
OFFICE SUPPLIES	1,101	1,242	900	900
OPERATING SUPPLIES	127	282	200	200
BOOKS, SUBSCRIP & MEMBER	469	578	350	350
EDUCATIONAL COURSES	-	-	-	-
VEHICLE REPAIR & MAINT	-	-	150	150
GAS, OIL, & LUBRICANTS	2,652	2,802	2,500	2,500
MACHINERY AND EQUIPMENT	-	-	-	-
CONTINGENCIES & EMERGENCIES	-	-	-	-
	<u>\$ 92,385</u>	<u>\$ 98,640</u>	<u>\$ 105,620</u>	<u>\$ 109,263</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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	2014-2015	2013-2014	Change
Full Time Bargaining	2	2	0
Full Time Non Bargaining	2	2	0
Part-Time Non Bargaining	<u>1</u>	<u>1</u>	<u>0</u>
Total	<u>5</u>	<u>5</u>	<u>0</u>

MAJOR GOALS AND CHANGES

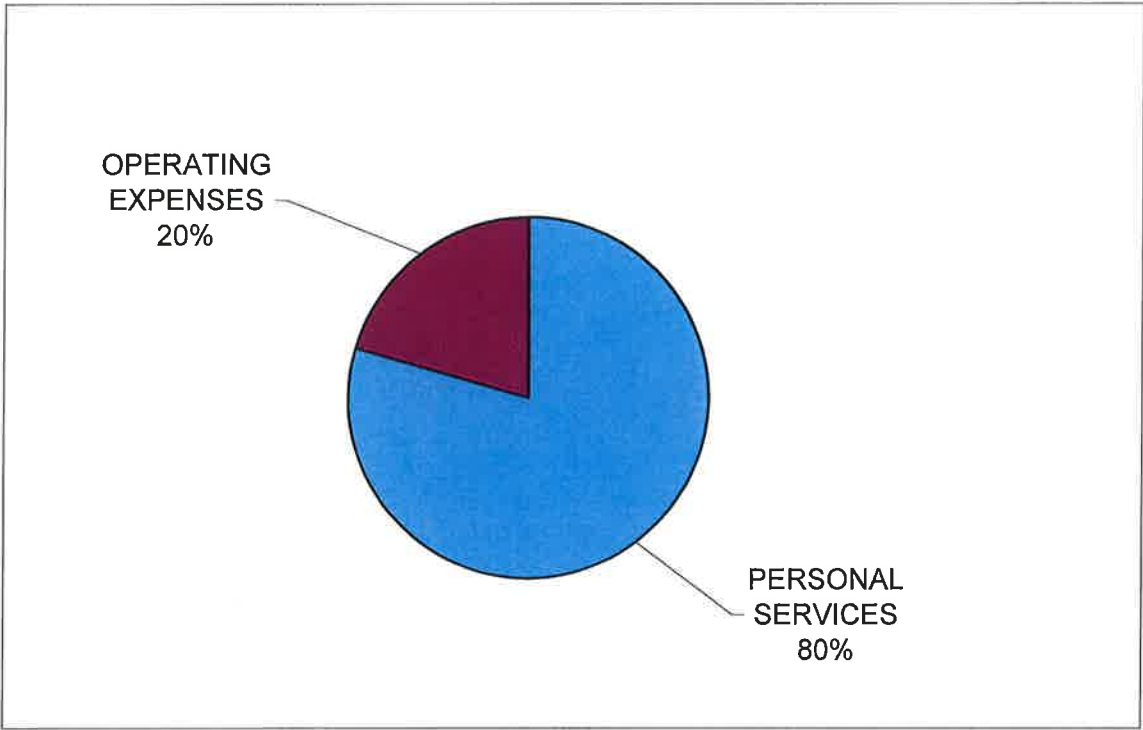
1. To enhance the delivery of timely, accurate financial information regarding City operations to the City Council and General Public through new technology.

CAPITAL REQUESTS

None

FINANCE DEPARTMENT

PERSONAL SERVICES	\$ 95,155
OPERATING EXPENSES	24,488
CAPITAL OUTLAY	-
	<u>\$ 119,643</u>



FINANCE DEPARTMENT

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 65,365	\$ 68,516	\$ 73,409	\$ 75,611
OVERTIME	793	695	800	800
SPECIAL PAY	570	570	750	750
FICA	4,054	4,216	4,483	4,617
RETIREMENT CONTRIBUTIONS	5,761	5,953	6,299	6,488
LIFE & HEALTH INSURANCE	3,753	5,239	5,091	5,549
WORKERS' COMPENSATION	238	250	260	260
MEDICARE	948	986	1,049	1,080
ACCOUNTING AND AUDIT	12,963	12,956	12,963	12,963
OTHER CONTRACTUAL SERVICES	157	85	275	275
TRAVEL AND PER DIEM	166	613	875	875
COMMUNICATIONS SERVICES	480	480	480	480
POSTAGE (INC. FED EX)	153	35	75	75
INSURANCE	825	816	900	900
REPAIR & MAINTENANCE	2,967	1,405	4,000	4,000
PRINTING AND BINDING	226	220	90	90
OTHER CURRENT CHARGES	-	-	400	400
OFFICE SUPPLIES	2,749	3,625	3,000	3,000
OPERATING SUPPLIES	29	369	350	350
BOOKS, SUBSCRIP & MEMBER	480	281	600	600
EDUCATIONAL COURSES	335	439	480	480
MACHINERY AND EQUIPMENT	-	-	-	-
	<u>\$ 103,012</u>	<u>\$ 107,749</u>	<u>\$ 116,629</u>	<u>\$ 119,643</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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

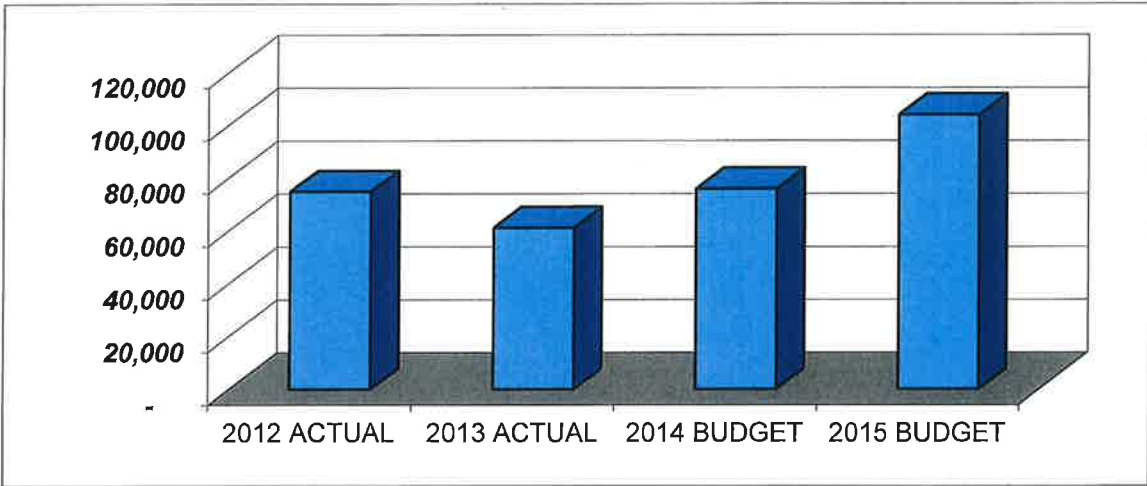
Not applicable.

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	103,790
CAPITAL OUTLAY	-
	<u>\$ 103,790</u>



CITY ATTORNEY

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
PROFESSIONAL SERVICES	\$ 39,771	\$ 23,687	\$ 36,000	\$ 46,990
SPECIAL MAGISTRATE/CODE ENFORC.	600	4,095	5,200	5,200
LEGAL SERVICES RETAINER	33,000	33,000	33,990	51,000
OPERATING SUPPLIES	-	-	-	-
BOOKS, SUBSCRIP & MEMBER	975	276	600	600
	<u>\$ 74,738</u>	<u>\$ 61,058</u>	<u>\$ 75,790</u>	<u>\$ 103,790</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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	2014-2015	2013-2014	Change
Full Time Bargaining	1	1	0
Full Time Non Bargaining	2	2	0
Part Time Non Bargaining	<u>1</u>	<u>0</u>	<u>1</u>
Total	<u><u>4</u></u>	<u><u>3</u></u>	<u><u>1</u></u>

MAJOR GOALS AND CHANGES

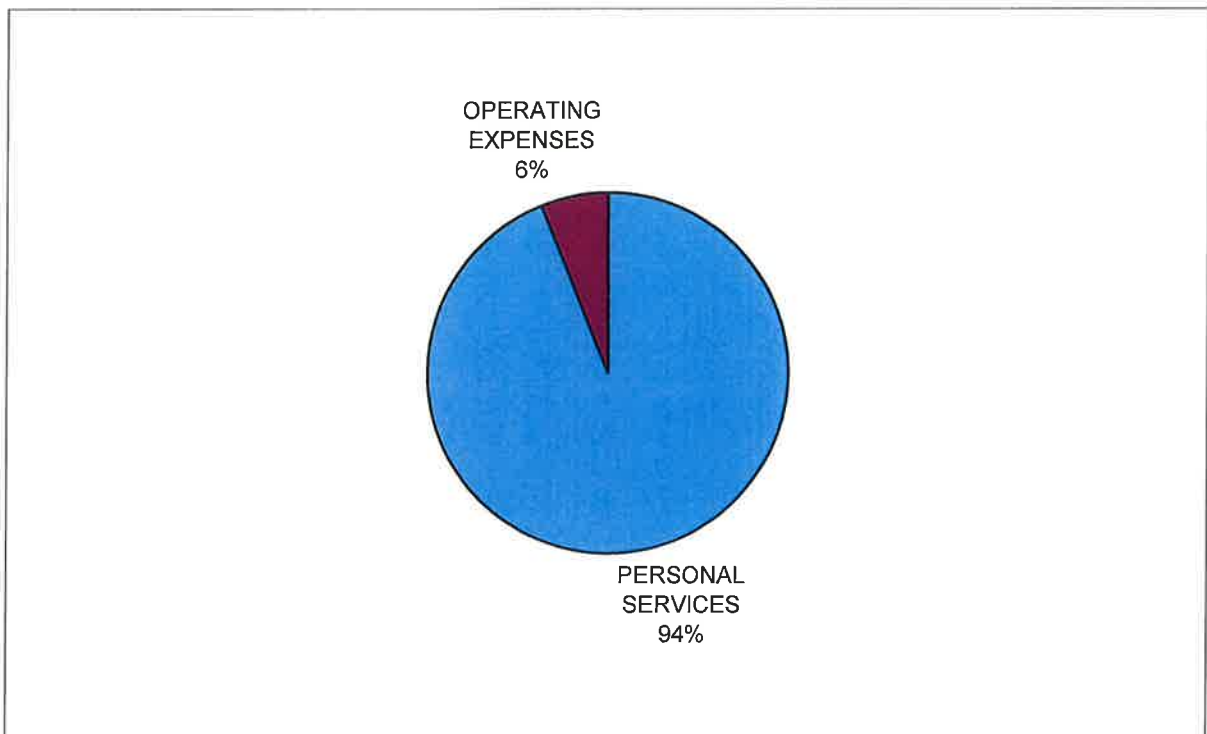
1. Continue public awareness of code of ordinances.
2. Continue professional training.
3. To help plan and meet the future needs of the City.

CAPITAL REQUESTS

None

BUILDING DEPARTMENT

PERSONAL SERVICES	\$ 243,479
OPERATING EXPENSES	15,685
CAPITAL OUTLAY	-
	<u>\$ 259,164</u>



BUILDING DEPARTMENT

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 153,242	\$ 161,560	\$ 168,000	\$ 185,040
OVERTIME	248	263	300	300
SPECIAL PAY	885	960	960	960
FICA	8,467	9,091	9,640	9,929
RETIREMENT CONTRIBUTIONS	11,137	11,432	12,257	12,625
LIFE & HEALTH INSURANCE	19,913	24,070	27,746	30,243
WORKERS' COMPENSATION	1,851	1,969	2,050	2,050
MEDICARE	1,980	2,126	2,264	2,332
PROFESSIONAL SERVICES	-	-	250	250
OTHER CONTRACTUAL SERVICES	3,972	2,112	800	800
TRAVEL & PER DIEM	-	423	500	500
COMMUNICATION SERVICES	960	960	960	960
INSURANCE	2,564	2,494	2,750	2,750
REPAIR AND MAINTENANCE	6,552	5,068	5,000	5,000
OPERATING SUPPLIES	1,937	2,473	1,800	1,800
BOOKS, SUBSCRIP & MEMBER	315	85	500	500
EDUCATIONAL COURSES	-	349	425	425
VEHICLE REPAIR & MAINT	363	163	300	300
GAS, OIL, & LUBRICANTS	2,993	2,557	2,300	2,300
MACHINERY & EQUIPMENT	-	-	-	-
MUNICIPAL BOARDS	-	62	150	100
	<u>\$ 217,379</u>	<u>\$ 228,217</u>	<u>\$ 238,952</u>	<u>\$ 259,164</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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	2014-2015	2013-2014	Change
Full Time Bargaining	1	1	0
Full Time Non Bargaining	<u>1</u>	<u>1</u>	<u>0</u>
Total	<u>2</u>	<u>2</u>	<u>0</u>

MAJOR GOALS AND CHANGES

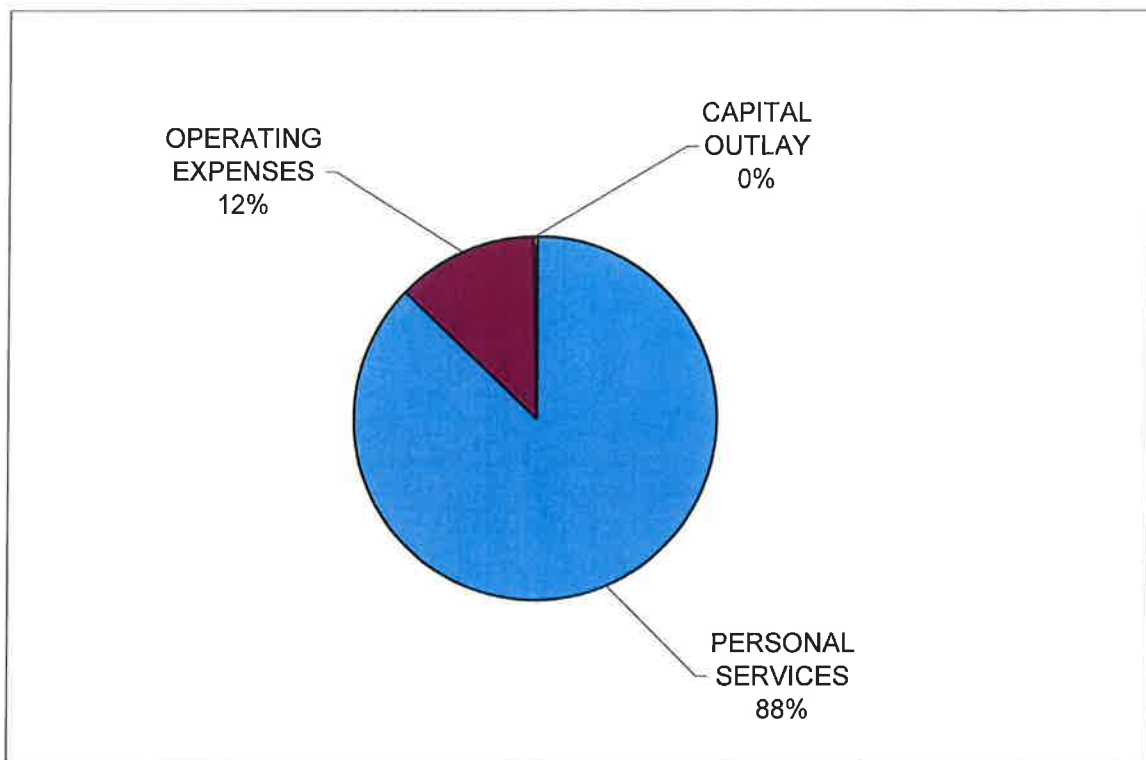
1. Maintain an open-record system to provide timely information regarding the City operations to the citizens of the City, the media, and other interested persons.

CAPITAL REQUESTS

Miscellaneous \$ 500.00

CITY CLERK

PERSONAL SERVICES	\$ 142,132
OPERATING EXPENSES	20,230
CAPITAL OUTLAY	500
	<u>\$ 162,862</u>



CITY CLERK

	ACTUAL BALANCE 9/30/2012	ACTUAL BALANCE 9/30/2013	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 97,486	\$ 99,831	\$ 102,199	\$ 105,265
OVERTIME	241	340	500	500
SPECIAL PAY	1,500	1,500	1,800	1,800
FICA	5,925	6,070	6,273	6,461
RETIREMENT CONTRIBUTIONS	8,901	8,963	9,405	9,687
LIFE & HEALTH INSURANCE	9,842	12,566	15,301	16,678
WORKERS' COMPENSATION	220	221	230	230
MEDICARE	1,386	1,420	1,467	1,511
OTHER CONTRACTUAL SERVICE	735	-	800	800
ELECTION EXPENSES	174	-	200	200
TRAVEL AND PER DIEM	-	-	425	425
COMMUNICATION SERVICES	480	480	480	480
INSURANCE	602	612	675	675
REPAIR AND MAINTENANCE	1,540	1,089	1,500	1,500
PRINTING AND BINDING	-	5,635	5,500	5,500
PROMOTIONAL & ADVERTISING	5,240	4,660	6,500	6,500
OFFICE SUPPLIES	1,704	1,017	2,000	2,000
OPERATING SUPPLIES	-	-	350	350
BOOKS, SUBSCRIP & MEMBER	1,218	906	1,300	1,300
EDUCATIONAL COURSES	-	-	500	500
MACHINERY & EQUIPMENT	-	-	500	500
	<u>\$ 137,194</u>	<u>\$ 145,310</u>	<u>\$ 157,905</u>	<u>\$ 162,862</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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.

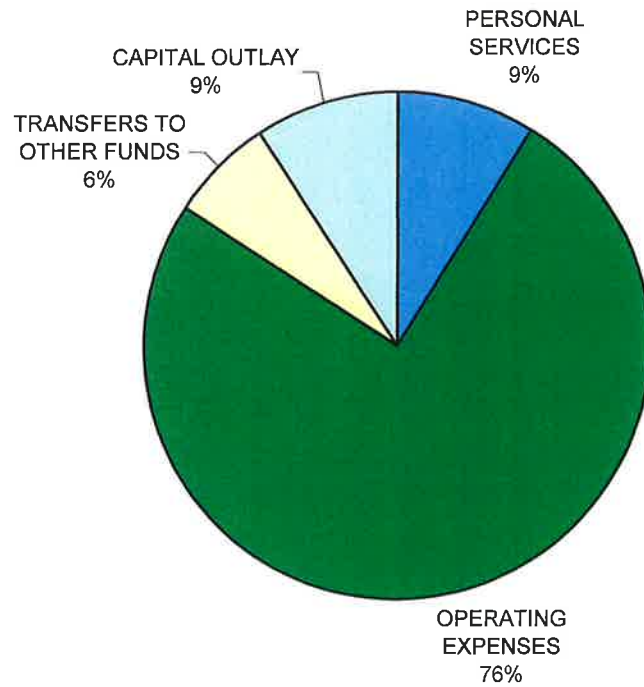
CAPITAL REQUESTS

Computer Expenses

\$ 17,000.00

NON-DEPARTMENTAL

PERSONAL SERVICES	\$ 16,338
OPERATING EXPENSES	137,950
TRANSFERS TO OTHER FUNDS	11,858
CAPITAL OUTLAY	17,000
	<u>\$ 183,146</u>



NON-DEPARTMENTAL	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 9,722	\$ 9,760	\$ 10,224	\$ 10,531
OVERTIME	153	119	300	300
SPECIAL PAY	525	525	600	600
FICA	645	641	694	715
RETIREMENT CONTRIBUTIONS	927	909	979	1,008
LIFE & HEALTH INSURANCE	1,186	1,870	2,460	2,681
WORKERS' COMPENSATION	308	322	335	335
MEDICARE	151	150	163	168
OTHER CONTRACTUAL SERVICES	8,901	7,217	8,300	8,300
COMMUNICATIONS SERVICES	17,483	15,229	17,500	17,500
POSTAGE (INC. FED EX)	7,482	7,354	7,600	7,600
UTILITIES	23,386	14,537	17,500	17,500
RENTALS AND LEASES	5,287	5,344	5,800	5,800
INSURANCE	24,918	23,244	28,500	28,500
REPAIR AND MAINTENANCE	23,017	18,826	17,500	17,500
PRINTING AND BINDING	-	149	1,250	1,250
OFFICE SUPPLIES	5,659	5,559	6,200	6,200
BUILDING IMPROVEMENTS	132,919	6,151	2,500	2,500
MACHINERY AND EQUIPMENT	14,521	-	17,000	17,000
HOLIDAY EXPENDITURES	-	-	-	25,000
HURRICANE EXPENDITURES	287	-	-	-
TRANSFER TO OTHER FUND	11,858	11,858	11,858	11,858
TRANSFER TO DEBT SERVICE FUND	263,640	261,506	-	-
	<u>\$ 552,548</u>	<u>\$ 391,700</u>	<u>\$ 157,563</u>	<u>\$ 183,146</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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	2014-2015	2013-2014	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

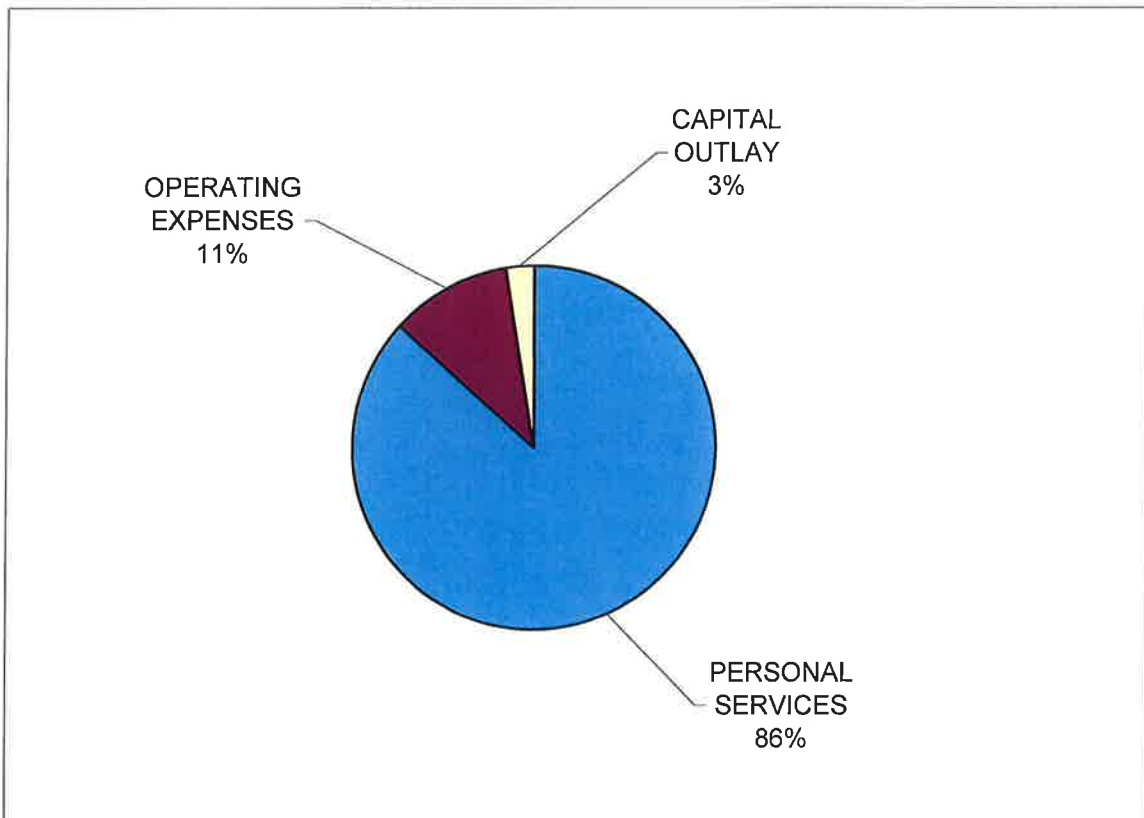
1. Continue to upgrade computer and communication capabilities.
2. Maintain current drug control and crime prevention programs in the community with school children.
3. Continue to develop and maintain quality-training programs.
4. Continue to expand and enhance positive relationships with all members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

CAPITAL REQUESTS

2 Police Vehicles	\$ 45,600
In-Car Videos (3)	10,800
Portable Radios	10,500
Computers (3) Dispatch & Records	<u>3,900</u>
	\$ 70,800

POLICE DEPARTMENT

PERSONAL SERVICES	\$ 2,481,461
OPERATING EXPENSES	305,497
CAPITAL OUTLAY	73,800
	<u>\$ 2,860,758</u>



POLICE DEPARTMENT	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 1,535,587	\$ 1,531,195	\$ 1,544,194	\$ 1,472,070
OVERTIME	149,821	145,763	156,475	136,475
SPECIAL PAY	40,940	40,810	41,600	39,000
FICA	100,730	101,534	104,200	107,326
RETIREMENT CONTRIBUTIONS	332,812	340,497	401,881	414,902
LIFE & HEALTH INSURANCE	154,543	196,951	231,171	251,976
WORKERS' COMPENSATION	30,857	33,131	34,500	34,500
MEDICARE	23,558	23,746	24,478	25,212
PROFESSIONAL SERVICES	1,165	700	1,000	1,000
OTHER CONTRACTUAL SERVICE	16,437	28,630	27,000	36,082
INVESTIGATIONS	251	-	750	500
TRAVEL AND PER DIEM	239	687	1,000	1,000
COMMUNICATIONS SERVICES	47,913	45,457	60,800	60,200
INSURANCE	51,358	49,368	51,500	53,555
REPAIR AND MAINTENANCE	8,813	4,136	8,000	8,000
PROMOTIONAL & ADVERTISING	75	-	500	500
OFFICE SUPPLIES	4,732	3,533	5,000	5,000
OPERATING SUPPLIES	20,043	9,396	13,500	13,500
BOOKS, SUBSCRIP & MEMBER	869	635	500	660
EDUCATIONAL COURSES	12,500	3,832	7,000	7,000
RADIO REPAIR & MAINT	-	-	1,000	500
VEHICLE REPAIR & MAINT	25,913	33,962	36,000	36,000
GAS, OIL, & LUBRICANTS	69,847	61,542	64,000	70,500
UNIFORMS	11,995	12,112	11,500	11,500
BUILDING IMPROVEMENTS	-	-	3,000	3,000
MACHINERY AND EQUIPMENT	-	-	-	70,800
DRUG GRANT	2,268	2,268	1,000	-
DEPT OF JUSTICE GRANT	2,253	-	-	-
JAG GRANT, AMERICAN RECOVERY	-	-	-	-
BYRNE JAG GRANT 2009	-	-	-	-
BYRNE JAG GRANT C	42,757	58,181	83,000	-
SDHS GRANT	644	7,204	-	-
EMERGENCY RESPONSE TEAM	-	-	-	-
LOCAL LAW ENFORCEMENT BG	1,305	1,516	-	-
	<u>\$ 2,690,225</u>	<u>\$ 2,736,786</u>	<u>\$ 2,914,549</u>	<u>\$ 2,860,758</u>

CITY OF NEPTUNE BEACH

2014 – 2015

ANIMAL CONTROL DIVISION

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

STAFFING TABLE

Type of Employee	2014-2015	2013-2014	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

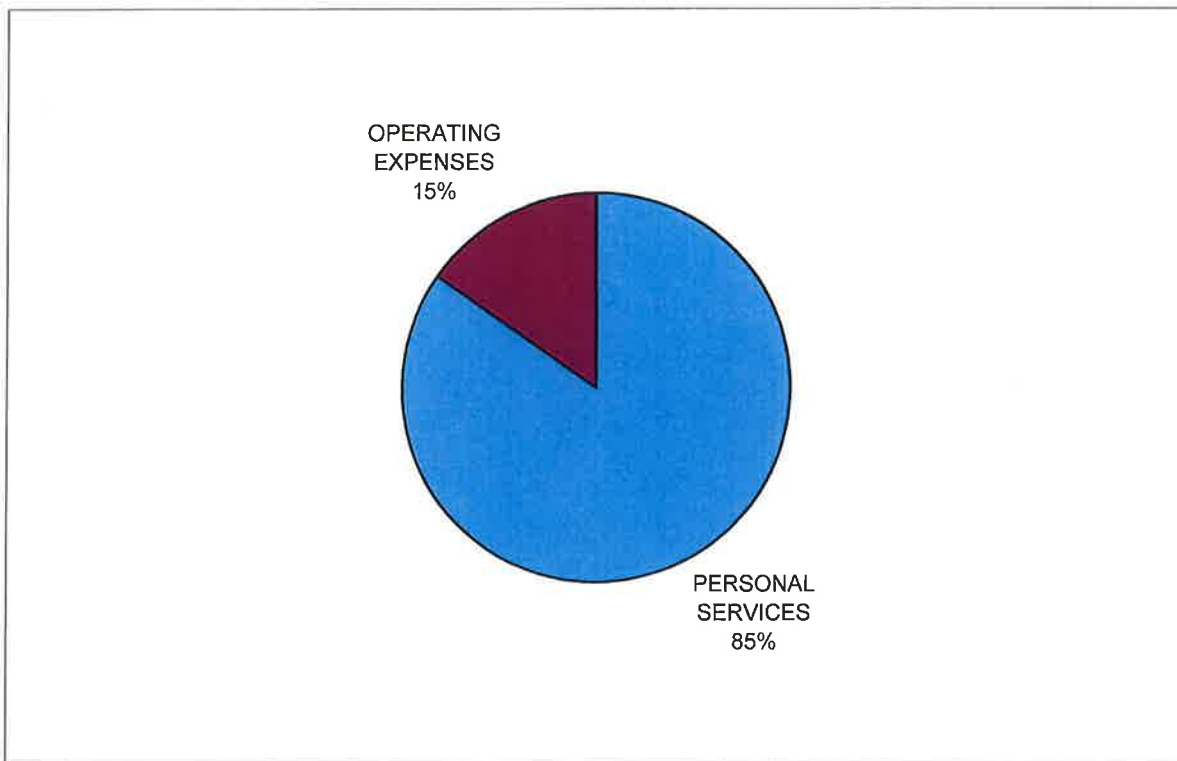
1. Continue public awareness of code of ordinances relating to animals.
2. Continue professional training.

CAPITAL REQUESTS

None

ANIMAL CONTROL DIVISION

PERSONAL SERVICES	\$ 51,783
OPERATING EXPENSES	9,305
CAPITAL OUTLAY	-
	<u>\$ 61,088</u>



ANIMAL CONTROL DIVISION

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 26,124	\$ 31,489	\$ 34,097	\$ 35,120
OVERTIME	63	273	1,000	2,000
SPECIAL PAY	150	-	-	-
FICA	1,655	1,956	2,082	2,144
RETIREMENT CONTRIBUTIONS	580	2,179	2,350	2,421
LIFE & HEALTH INSURANCE	2,631	6,405	7,909	8,621
WORKERS' COMPENSATION	925	936	975	975
MEDICARE	387	458	487	502
PROFESSIONAL SERVICES	-	-	200	200
OTHER CONTRACTURAL SERVICES	100	25	300	300
TRAVEL AND PER DIEM	-	209	250	250
COMMUNICATIONS SERVICES	280	480	480	480
INSURANCE	1,115	1,111	1,225	1,225
REPAIR AND MAINTENANCE	405	312	500	500
OFFICE SUPPLIES	-	-	100	100
OPERATING SUPPLIES	1,845	1,035	1,500	1,500
BOOKS, SUBSCRIP & MEMBER	35	-	50	50
EDUCATIONAL COURSES	-	285	300	300
RADIO REPAIR MAINTENANCE	-	-	100	100
VEHICLE REPAIR & MAINTENANCE	-	253	1,000	1,000
GAS, OIL, & LUBRICANTS	3,000	2,970	3,000	3,000
UNIFORMS	361	-	300	300
MACHINERY & EQUIPMENT	-	17,616	-	-
	<u>\$ 39,656</u>	<u>\$ 67,992</u>	<u>\$ 58,205</u>	<u>\$ 61,088</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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	2014-2015	2013-2014	Change
Full Time Bargaining	<u>3</u>	<u>3</u>	<u>0</u>
Full Time Non Bargaining	<u>1</u>	<u>1</u>	<u>0</u>
Part Time	<u>1</u>	<u>1</u>	<u>0</u>
Total	<u>5</u>	<u>5</u>	<u>0</u>

MAJOR GOALS AND CHANGES

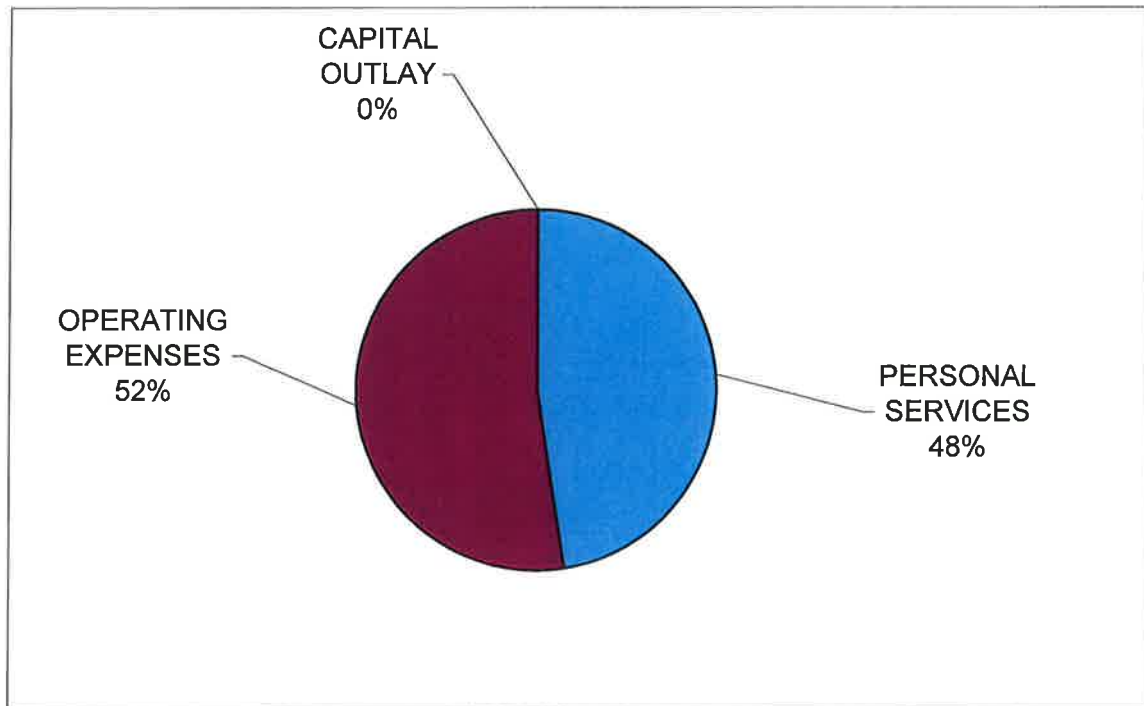
1. Continue implementation of existing programs to improve City roadways, drainage, curbs and walkways.
2. Continue to clean and preserve the City's recreational landscape facilities.
3. Replace damaged and declining trees and plants on public property.
4. Maintain an inventory of parts and other devices 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	\$ 233,990
OPERATING EXPENSES	257,575
CAPITAL OUTLAY	-
	<u>\$ 491,565</u>



PUBLIC WORKS DEPARTMENT

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 148,311	\$ 147,158	\$ 158,880	\$ 163,646
OVERTIME	2,387	4,141	2,500	2,500
SPECIAL PAY	3,125	3,225	3,375	3,375
FICA	9,219	9,013	10,257	10,565
RETIREMENT CONTRIBUTIONS	11,308	11,546	12,338	12,708
LIFE & HEALTH INSURANCE	15,972	21,144	30,726	33,491
WORKERS' COMPENSATION	5,553	4,994	5,200	5,200
MEDICARE	2,156	2,108	2,432	2,505
PROFESSIONAL SERVICES	-	-	100	100
OTHER CONTRACTUAL SERVICE	8,366	12,977	13,500	13,500
TRAVEL AND PER DIEM	-	-	50	50
COMMUNICATIONS SERVICES	5,357	6,789	5,550	5,550
UTILITY SERVICES	141,373	127,569	130,000	130,000
RENTALS AND LEASES	2,974	5,312	6,500	6,500
INSURANCE	10,615	11,862	11,900	11,900
REPAIR AND MAINTENANCE	48,186	44,157	30,500	30,500
OFFICE SUPPLIES	236	865	575	575
OPERATING SUPPLIES	6,350	8,678	17,500	17,500
BOOKS, SUBSCRIP & MEMBER	403	375	300	300
EDUCATIONAL COURSES	121	127	350	350
VEHICLE REPAIR & MAINT	10,436	17,480	12,200	12,200
GAS, OIL, & LUBRICANTS	24,955	25,557	27,000	27,000
UNIFORMS	1,270	1,725	1,550	1,550
MACHINERY AND EQUIPMENT	9,887	-	-	-
	<u>\$ 468,560</u>	<u>\$ 466,802</u>	<u>\$ 483,283</u>	<u>\$ 491,565</u>

CITY OF NEPTUNE BEACH

2014 – 2015

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	2014-2015	2013-2014	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

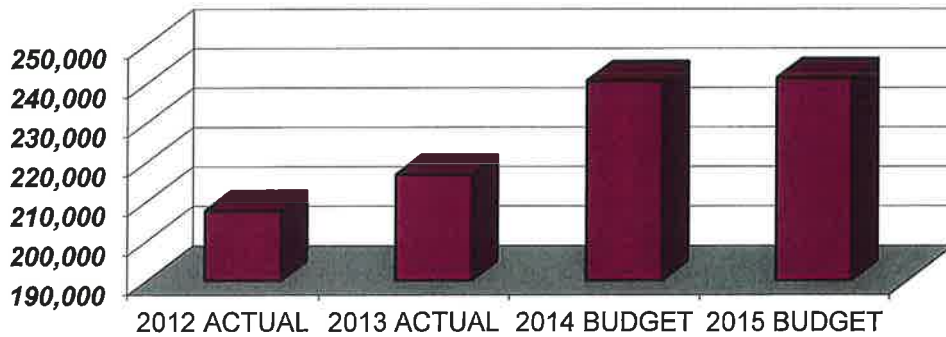
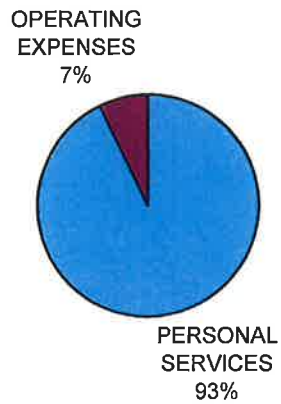
1. Continue implementation of existing programs to improve City beaches.
2. Provide rescue response to emergency and non-emergency calls by beachgoers.

CAPITAL REQUESTS

None

LIFEGUARDS / BEACH CLEANUP

PERSONAL SERVICES	\$ 223,659
OPERATING EXPENSES	17,585
CAPITAL OUTLAY	-
	<u>\$ 241,244</u>



LIFEGUARDS / BEACH CLEANUP

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REGULAR SALARIES	\$ 168,424	\$ 177,859	\$ 187,682	\$ 187,682
OVERTIME	459	358	1,000	1,000
SPECIAL PAY	1,575	1,575	1,575	1,575
FICA	10,588	11,034	11,908	11,908
RETIREMENT CONTRIBUTIONS	2,780	2,726	2,834	2,834
LIFE & HEALTH INSURANCE	3,556	4,559	7,880	8,589
WORKERS' COMPENSATION	6,444	6,739	7,312	7,312
MEDICARE	2,476	2,580	2,759	2,759
OTHER CONTRACTUAL SERVICES	780	525	900	900
COMMUNICATION SERVICES	-	-	75	75
UTILITY SERVICES	138	129	160	160
INSURANCE	2,676	2,721	3,000	3,000
REPAIR AND MAINTENANCE	2,914	-	2,800	2,800
OPERATING SUPPLIES	2,344	3,255	3,100	3,100
EDUCATIONAL COURSES	-	-	3,200	3,200
VEHICLE REPAIR AND MAINT	-	347	500	500
GAS, OIL, AND LUBRICANTS	1,496	1,263	1,650	1,650
UNIFORMS	1,004	1,040	2,200	2,200
	<u>\$ 207,654</u>	<u>\$ 216,710</u>	<u>\$ 240,535</u>	<u>\$ 241,244</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.

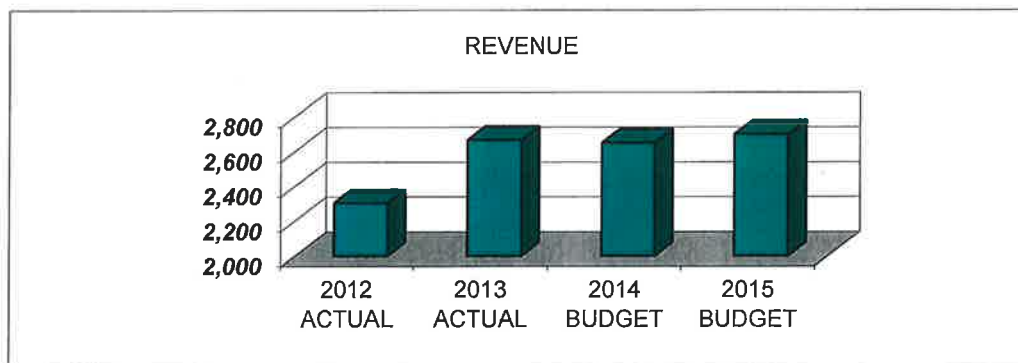
Better Jacksonville Tax - This fund accounts for the revenues obtained from the new ½ cent sales tax. Expenditures are used for capital projects to be determined by the Council.

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.

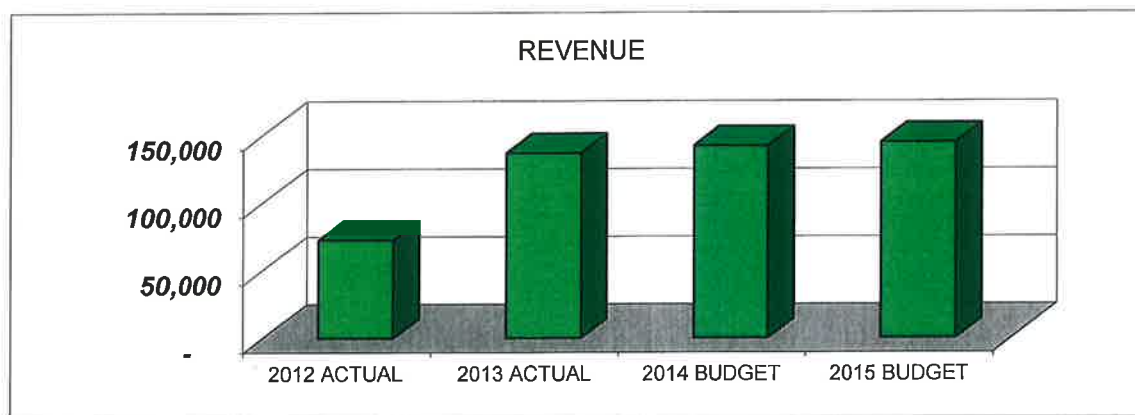
POLICE EDUCATION FUND

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
COURT CASES/FINES	\$ 2,306	\$ 2,667	\$ 2,650	\$ 2,700
INTEREST ON INVESTMENTS	6	1	2	2
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	15,939	-	-	1,000
TOTAL REVENUE	18,251	2,668	2,652	3,702
EXPENDITURES				
OPERATING SUPPLIES	-	-	-	-
EDUCATIONAL COURSES	18,251	302	2,652	3,702
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	18,251	302	2,652	3,702
NET REVENUE	\$ -	\$ 2,366	\$ -	\$ -



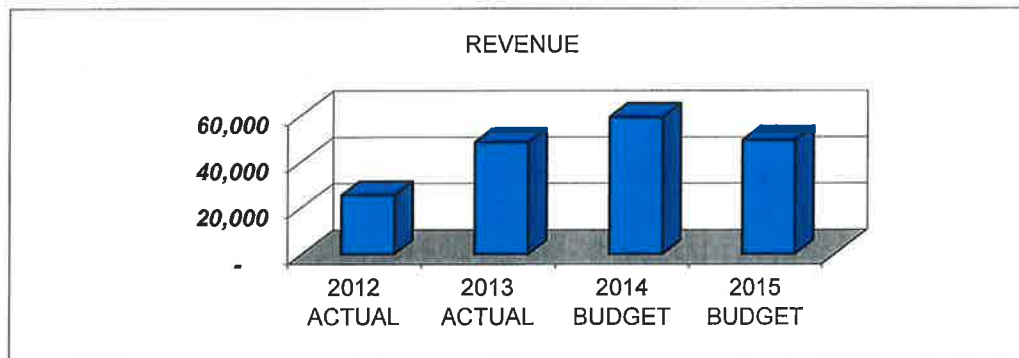
**COMMUNITY DEVELOPMENT
BLOCK GRANT FUND**

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
<u>REVENUES</u>				
PHYSICAL ENVIRONMENT	\$ 49,497	\$ 43,969	\$ 46,521	\$ 45,471
TRANS FRM GENERAL FUND	11,858	11,858	11,858	11,858
ELDER AFFAIRS GRANT	353	-	-	-
CLASS FEES COLLECTED	-	28,428	27,185	27,185
TRAVEL FEES COLLECTED	-	12,553	14,200	14,200
DONATIONS	10,800	39,999	42,217	45,915
TOTAL REVENUE	72,508	136,807	141,981	144,629
<u>EXPENDITURES</u>				
OTHER HUMAN SERVICES	74,434	75,113	81,246	83,894
OTHER CONTRACTUAL SERVICE	17,418	56,418	60,735	60,735
CAPITAL OUTLAY IMPROVEMENTS	-	-	-	-
TOTAL EXPENDITURES	91,852	131,531	141,981	144,629
NET REVENUE	\$ (19,344)	\$ 5,276	\$ -	\$ -



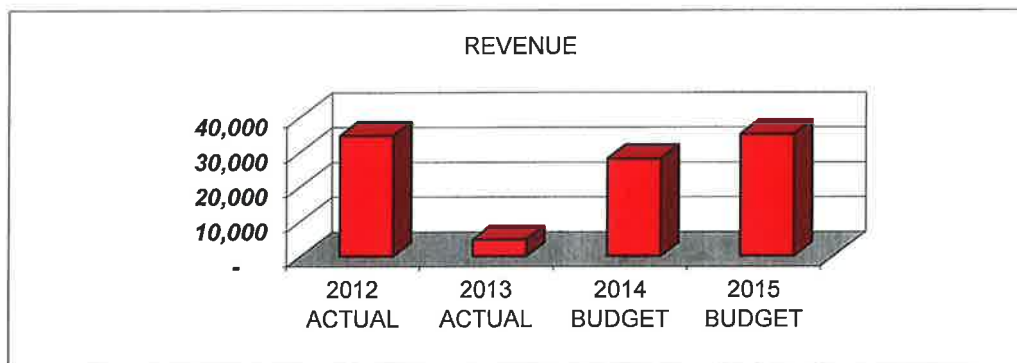
**CONVENTION DEVELOPMENT
TAX FUND**

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
SALES & USE TAXES	\$ 25,321	\$ 22,773	\$ 19,000	\$ 21,000
INTEREST EARNINGS	59	54	30	30
STATE BOARD ADMIN INTEREST	1	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	25,382	40,000	28,000
TOTAL REVENUE	25,381	48,209	59,030	49,030
EXPENDITURES				
OTHER CONTRACTURAL SERVICES	986	1,086	4,850	4,850
OPERATING SUPPLIES	-	680	-	-
BUILDING IMPROVEMENTS	-	-	3,500	3,500
IMPROVEMENTS-NOT BUILDINGS	9,650	36,443	40,000	30,680
MACHINERY & EQUIPMENT	-	-	-	-
TRANSFER TO GENERAL FUND	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	20,636	48,209	58,350	49,030
NET REVENUE	\$ 4,745	\$ -	\$ 680	\$ -



FINES & FORFEITURES FUND

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
COURT CASES/CONFISCATED	\$ 6,533	\$ 2,933	\$ -	\$ -
INTEREST EARNINGS	47	30	25	25
STATE BOARD ADMIN INTEREST	1	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	27,993	1,817	28,000	35,000
TOTAL REVENUE	34,574	4,780	28,025	35,025
EXPENDITURES				
OPERATING SUPPLIES	34,574	4,780	28,025	35,025
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	34,574	4,780	28,025	35,025
NET REVENUE	\$ -	\$ -	\$ -	\$ -



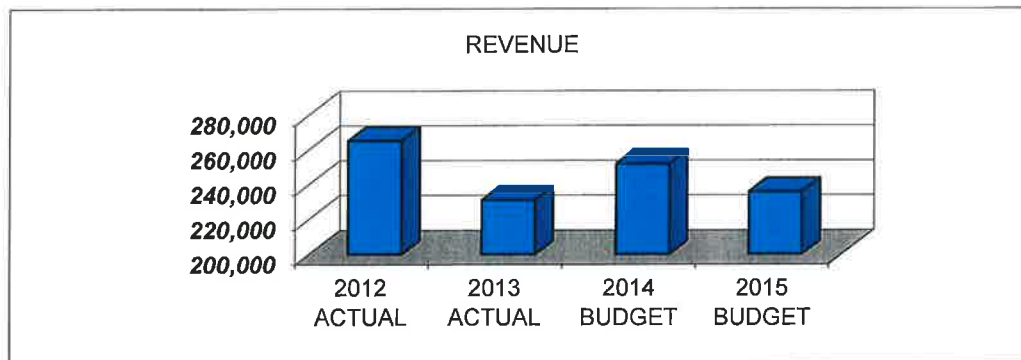
**LOCAL OPTION GAS
TAX FUND**

REVENUES

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
LOCAL OPTION GAS TAX FUND 107	\$ 237,199	\$ 231,193	\$ 226,969	\$ 235,798
INTEREST EARNINGS	-	-	-	-
OTHER MISC. REVENUES	25,000	-	25,000	-
APPROPRIATED FUND BALANCE	3,048	-	-	-
TOTAL REVENUE	265,247	231,193	251,969	235,798

EXPENDITURES

REGULAR SALARIES	185,122	186,891	173,613	160,533
OVERTIME	7,596	3,897	4,425	3,225
SPECIAL PAY	4,275	4,900	5,575	4,780
FICA	12,815	12,252	10,773	9,800
RETIREMENT CONTRIBUTIONS	15,333	14,808	14,689	13,500
LIFE & HEALTH INSURANCE	24,883	33,002	33,685	36,400
WORKERS' COMPENSATION	5,107	-	5,795	3,950
MEDICARE	2,997	2,866	2,752	2,450
INSURANCE	5,688	5,647	-	480
UNIFORMS	1,432	1,223	662	680
TOTAL EXPENDITURES	265,248	265,486	251,969	235,798
NET REVENUE	\$ (1)	\$ (34,293)	\$ -	\$ -



RADIO COMMUNICATIONS TRUST FUND

REVENUES

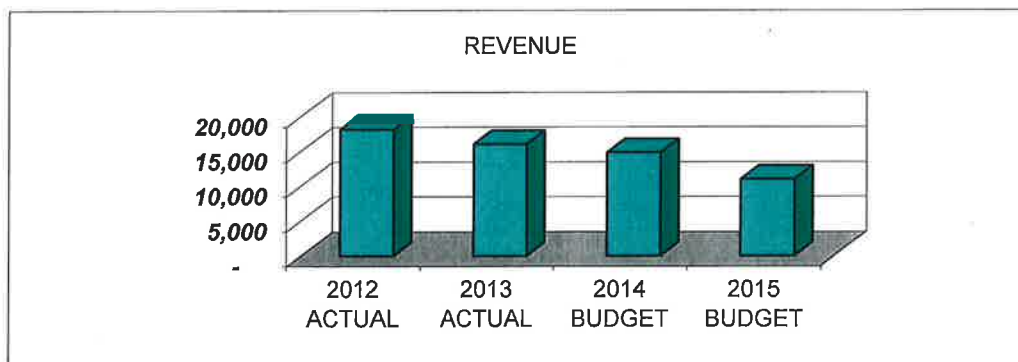
	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
RADIO COMM TRUST RECEIPTS	\$ 7,249	\$ 9,687	\$ 8,950	\$ 10,000
INTEREST EARNINGS	13	6	8	1
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	10,893	6,317	5,842	1,000
TOTAL REVENUE	18,155	16,010	14,800	11,001

EXPENDITURES

OPERATING SUPPLIES	18,155	16,010	14,800	11,001
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	18,155	16,010	14,800	11,001

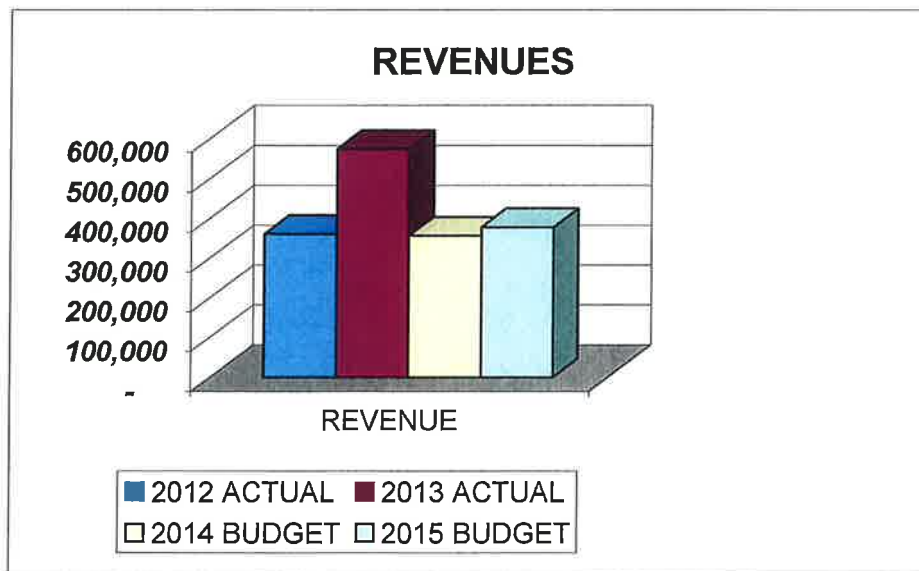
NET REVENUE

\$ -	\$ -	\$ -	\$ -
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BETTER JAX 1/2 CENT TAX

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
BETTER JAX 1/2 CENT TAX	\$ 359,753	\$ 379,719	\$ 355,219	\$ 376,745
INTEREST EARNINGS	283	322	200	200
STATE BOARD ADMIN INTEREST	4	3	-	-
OTHER MISC. REVENUES	-	-	-	-
TRANSFERS IN	-	192,952	-	-
APPROPRIATED FUND BALANCE	-	-	150,000	200,000
TOTAL REVENUE	360,040	572,996	505,419	576,945
EXPENDITURES				
IMPROVEMENTS	6,557	103,456	505,419	576,945
TRANSFER TO OTHER FUNDS	265,000	261,505	-	-
TOTAL EXPENDITURES	271,557	364,961	505,419	576,945
NET REVENUE	\$ 88,483	\$ 208,035	\$ -	\$ -

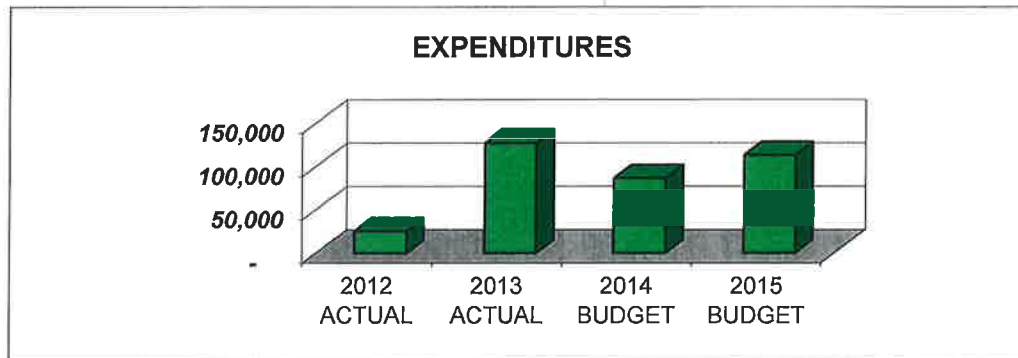


**HOLIDAY / SPECIAL EVENTS
FUND**

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
INTEREST EARNINGS	\$ 436	\$ 11	\$ 6	\$ 6
DONATIONS FOR DECORATIONS	8,000	8,011	8,000	8,000
INTERFUND TRANSFERS	10,559	-	-	-
APPROPRIATED FUND BALANCE	-	887	4,000	4,000
TOTAL REVENUE	18,995	8,909	12,006	12,006
EXPENDITURES				
PROMOTIONAL ACTIVITIES	8,404	8,909	12,006	12,006
TOTAL EXPENDITURES	8,404	8,909	12,006	12,006
NET REVENUE	\$ 10,591	\$ -	\$ -	\$ -

STREET IMPROVEMENT FUND

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
8TH CENT GASOLINE TAX	\$ 59,091	\$ 61,746	\$ 60,339	\$ 63,000
INTEREST EARNINGS	118	151	85	85
STATE BOARD ADMIN. INTEREST	1	1	-	-
APPROPRIATED FUND BALANCE	-	64,974	26,000	50,000
TOTAL REVENUE	59,210	126,872	86,424	113,085
EXPENDITURES				
TOWN CENTER EXPENDITURES	17,233	15,488	25,000	25,000
MAYPORT FLYOVER EXPEND.	4,226	5,211	20,000	20,000
ROAD MATERIALS & SUPPLIES	4,022	106,173	41,424	68,085
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	25,481	126,872	86,424	113,085
NET REVENUE	\$ 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.

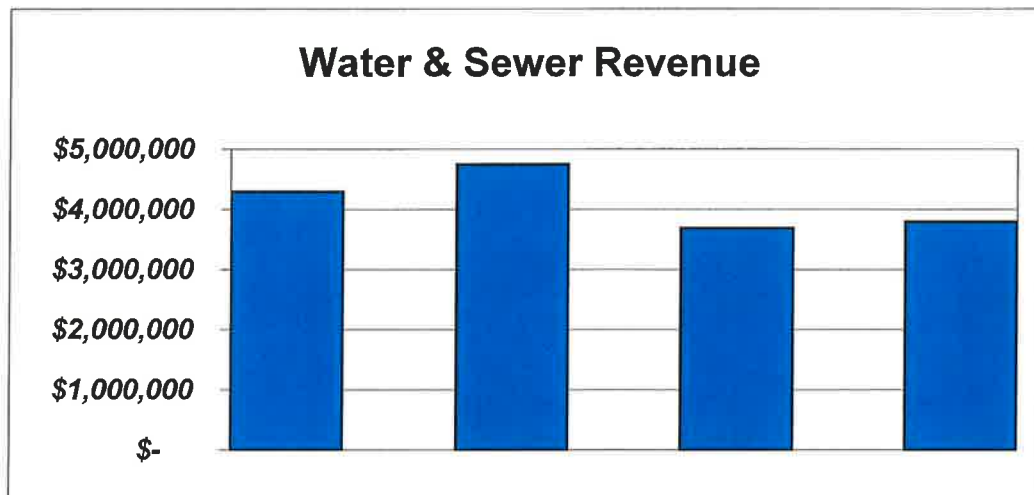
Water and Sewer Fund - This fund accounts for the activities of the City's water and sewer utility.

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

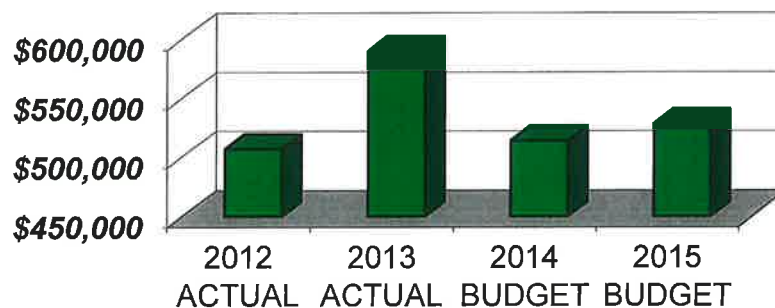
	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
WATER TAPS	\$ 13,493	\$ 5,616	\$ 8,705	\$ 8,705
WATER BASE CHARGE	536,127	591,549	583,420	600,923
WATER VOLUME CHARGE	733,175	802,938	667,299	687,318
SEWER TAPS	5,915	455	10,000	5,000
SEWER BASE CHARGE	860,092	918,802	890,529	917,245
SEWER VOLUME CHARGE	1,438,852	1,488,223	1,418,388	1,460,940
SET-UP FEES	15,746	16,599	15,531	15,531
RECONNECT FEES	18,490	16,400	27,000	20,000
DELINQUENT FEES	74,064	69,368	52,000	65,000
BAD DEBT RECOVERY	1,346	2,156	-	-
FEMA FUNDING	50,767	17,413	-	-
INTEREST EARNINGS	372	621	225	225
OTHER MISC. REVENUES	3,744	12,289	10,000	10,000
INTRAFUND TRANSFERS	540,000	800,265	-	-
TOTAL REVENUE	<u>\$ 4,292,183</u>	<u>\$ 4,742,694</u>	<u>\$ 3,683,097</u>	<u>\$ 3,790,887</u>



Water/Sewer General and Administrative Expenses

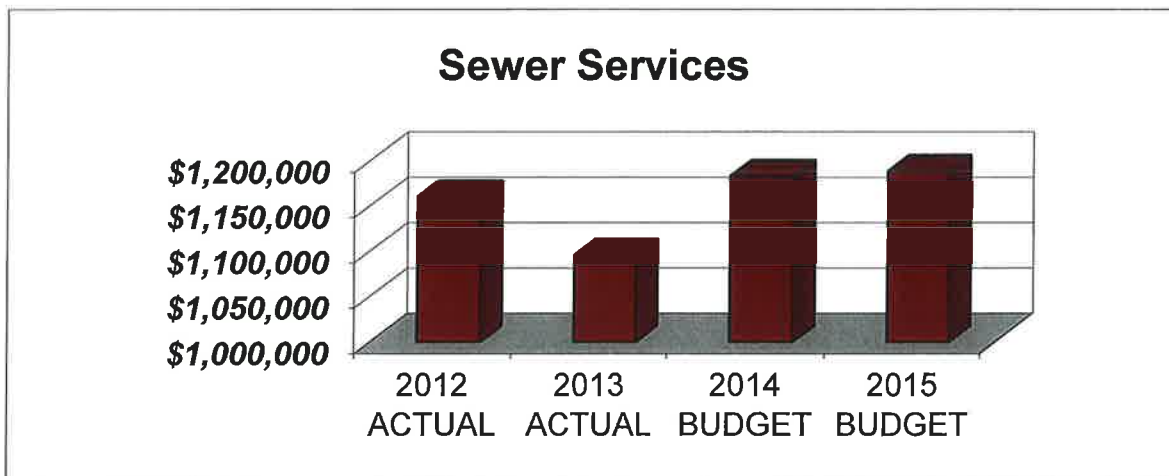
	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
WATER/SEWER ADMIN SALARIES	\$ 310,204	\$ 315,940	\$ 321,310	\$ 330,949
OVERTIME	7,191	7,924	5,500	5,500
SPECIAL PAY	4,130	4,230	4,930	4,930
FICA	18,492	18,657	19,937	20,535
RETIREMENT CONTRIBUTIONS	29,231	30,281	33,422	34,425
LIFE & HEALTH INSURANCE	33,820	37,964	45,432	49,521
WORKERS' COMPENSATION	2,644	2,881	3,000	3,000
MEDICARE	4,379	4,401	4,704	4,845
OPEB EXPENSE	-	17,418	-	-
BOND ISSUANCE EXPENSE	15,886	82,938	-	-
PROFESSIONAL SERVICES	15,990	15,627	13,500	12,500
ACCOUNTING AND AUDIT	15,615	14,220	15,663	15,663
COMMUNICATIONS	480	480	480	480
INSURANCE	10,290	9,333	10,290	10,290
REPAIR & MAINTENANCE	18,908	15,118	20,000	20,000
OTHER CURRENT CHARGES	19,409	8,049	7,175	7,500
EDUCATIONAL COURSES	-	-	200	200
UNIFORMS	360	620	650	650
OTHER G & A CHARGES	-	4,045	8,000	7,500
MACHINERY AND EQUIPMENT	-	-	-	-
	<u>\$ 507,029</u>	<u>\$ 590,126</u>	<u>\$ 514,193</u>	<u>\$ 528,488</u>

Water/Sewer G & A Expenses



Sewer Services

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
SEWER REGULAR SALARIES	\$ 356,871	\$ 393,384	\$ 400,242	\$ 412,249
OVERTIME	6,325	4,276	5,000	5,000
SPECIAL PAY	5,025	4,950	5,150	5,150
FICA	21,570	23,826	24,613	25,351
RETIREMENT CONTRIBUTIONS	20,965	24,603	27,380	28,201
LIFE & HEALTH INSURANCE	30,389	46,634	50,992	55,581
WORKERS' COMPENSATION	6,169	6,836	7,000	7,000
MEDICARE	5,045	5,572	5,102	5,255
PROFESSIONAL SERVICES	2,998	3,557	8,000	8,000
OTHER CONTRACTUAL SERVICE	89,166	90,595	85,000	85,000
TRAVEL AND PER DIEM	-	-	200	200
COMMUNICATIONS SERVICES	3,460	4,145	4,000	4,100
POSTAGE (INC. FED EX)	8,899	9,663	11,000	11,000
UTILITY SERVICES	232,554	212,159	215,500	215,500
RENTALS AND LEASES	548	80	250	300
INSURANCE	24,530	24,942	30,000	30,000
REPAIR AND MAINTENANCE	170,668	79,110	65,000	75,000
OTHER CURRENT CHARGES	250	294	240	240
OPERATING SUPPLIES	94,401	81,407	69,000	69,000
BOOKS, SUBSCRIP & MEMBER	353	2,362	400	400
EDUCATIONAL COURSES	606	1,705	1,000	2,000
VEHICLE R & M	3,462	1,801	6,000	6,000
GAS, OIL, & LUBRICANTS	6,581	7,925	9,400	9,400
UNIFORMS	2,122	2,782	2,500	2,500
IMPROVEMENTS NOT BUILDINGS	-	-	-	-
MACHINERY AND EQUIPMENT	66,716	63,127	149,500	125,600
	<u>\$ 1,159,673</u>	<u>\$ 1,095,735</u>	<u>\$ 1,182,469</u>	<u>\$ 1,188,027</u>



Water Services

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
WATER REGULAR SALARIES	\$ 265,197	\$ 265,811	\$ 298,100	\$ 307,043
OVERTIME	8,280	5,786	8,000	8,000
SPECIAL PAY	5,525	5,250	6,750	8,610
FICA	15,892	15,613	18,861	19,427
RETIREMENT CONTRIBUTIONS	22,893	20,180	25,710	26,481
LIFE & HEALTH INSURANCE	44,497	58,841	73,862	80,510
WORKERS' COMPENSATION	5,729	6,342	6,500	6,500
MEDICARE	3,717	3,651	4,178	4,303
OTHER CONTRACTUAL SERVICE	35,834	30,109	29,120	29,120
TRAVEL AND PER DIEM	-	-	250	250
COMMUNICATIONS SERVICES	6,923	10,012	7,500	8,500
POSTAGE (INC. FED EX)	9,349	8,049	9,000	9,000
UTILITY SERVICES	56,710	45,181	45,000	45,000
RENTALS AND LEASES	-	153	500	500
INSURANCE	16,056	16,326	19,500	19,500
REPAIR AND MAINTENANCE	41,133	46,252	65,000	65,000
OTHER CURRENT CHARGES	2,000	2,000	150	150
OPERATING SUPPLIES	53,244	56,026	30,500	30,500
BOOKS, SUBSCRIP & MEMBER	898	261	600	600
EDUCATIONAL COURSES	500	1,943	1,000	1,000
VEHICLE R & M	8,389	9,954	7,000	7,500
GAS, OIL, & LUBRICANTS	22,834	20,633	25,500	28,500
UNIFORMS	1,737	2,389	2,400	2,400
IMPROVEMENTS NOT BUILDINGS	-	-	-	-
MACHINERY AND EQUIPMENT	48,355	31,987	60,000	61,500
	<u>\$ 675,692</u>	<u>\$ 662,749</u>	<u>\$ 744,981</u>	<u>\$ 769,894</u>

Water/Sewer Transfers & Debt Payments

TRANSFER TO GENERAL FUND	-	50,000	50,000	75,000
TRANS TO REVENUE BOND S/F	335,148	335,148	222,908	-
TRANS TO DEP PAYMENT FUND	415,604	415,604	415,603	415,603
TRANS TO NITROGEN LOAN	-	-	196,442	197,731
TO SEWER CAP IMPROVE FUND	-	-	121,290	345,033
TRANSFER TO 109	-	192,952	-	-
TRANSFER TO WASTEWATER CON	-	3,280,000	-	-
PRINCIPAL ON DEBT	-	-	-	-
	<u>750,752</u>	<u>4,273,704</u>	<u>1,006,243</u>	<u>1,033,367</u>

Water & Sewer Net Income

<u>\$ 1,199,038</u>	<u>\$ (1,879,620)</u>	<u>\$ 235,211</u>	<u>\$ 271,111</u>
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**WATER & SEWER REVENUE
BOND SINKING FUND**

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM WATER/SEWER	750,752	750,752	956,243	958,367
TOTAL REVENUE	<u>750,752</u>	<u>750,752</u>	<u>956,243</u>	<u>958,367</u>
EXPENDITURES				
TRANSFER TO WATER & SEWER	955,603	685,603	415,603	727,268
INTEREST PAYMENT ON DEBT	122,164	102,385	390,000	231,099
OTHER DEBT SERVICE COSTS	400	400	150,640	-
TOTAL EXPENDITURES	<u>1,078,167</u>	<u>788,388</u>	<u>956,243</u>	<u>958,367</u>
NET REVENUE	<u>\$ (327,415)</u>	<u>\$ (37,636)</u>	<u>\$ -</u>	<u>\$ -</u>

403 FUND**WATER & SEWER
RESERVE FUND**

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
INTEREST EARNINGS	\$ 487	\$ 575	\$ 300	\$ 300
APPROPRIATED FUND BALANCE	-	336,738	440,000	250,000
TOTAL REVENUE	<u>487</u>	<u>337,313</u>	<u>440,300</u>	<u>250,300</u>
PHYSICAL ENVIRONMENT				
TRANSFER TO WATER & SEWER	-	337,313	337,313	-
CONTINGENCIES AND EMERGENCIES	-	-	102,987	250,300
TOTAL EXPENDITURES	<u>-</u>	<u>337,313</u>	<u>440,300</u>	<u>250,300</u>
NET REVENUE	<u>\$ 487</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

404 FUND

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

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
INTEREST EARNINGS	\$ 3	\$ 4	\$ 2	\$ 500
STATE BOARD ADMIN INTEREST	-	1	1	10
TRANSFER FROM WATER/SEWER	-	3,280,000	-	-
APPROPRIATED FUND BALANCE	-	-	2,500	2,400,000
TOTAL REVENUE	3	3,280,005	2,503	2,400,510
EXPENDITURES				
TRANSFER TO WATER/SEWER	-	-	2,503	-
IMPROVEMENTS-NOT BUILDINGS	-	29,000	-	2,400,510
TOTAL EXPENDITURES	-	29,000	2,503	2,400,510
NET REVENUE	\$ 3	\$ 3,251,005	\$ -	\$ -

405 FUND

**SEWER CAPITAL
IMPROVEMENT FUND**

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
REVENUES				
INTEREST EARNINGS	\$ 220	\$ 280	\$ 50	\$ 50
STATE BOARD ADMIN INTEREST	3	2	-	-
DOWNSTREAM POLLUTION FEES	22,256	13,740	16,000	16,500
APPROPRIATED FUND BALANCE	-	-	-	225,000
TOTAL REVENUE	22,479	14,022	16,050	241,550
TRANSFER TO WASTEWATER CONST	-	-	16,050	241,550
TOTAL EXPENDITURES	-	-	16,050	241,550
NET REVENUE	\$ 22,479	\$ 14,022	\$ -	\$ -

407 FUND

**WATER SYSTEM
IMPROVEMENT FUND**

REVENUES

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
INTEREST EARNINGS	\$ 15	\$ 18	\$ 7	\$ 7
STATE BOARD ADMIN INTEREST	-	-	1	1
APPROPRIATED FUND BALANCE	-	-	18,000	18,000
TOTAL REVENUE	15	18	18,008	18,008

EXPENDITURES

MACHINERY AND EQUIPMENT	-	-	18,008	18,008
TOTAL EXPENDITURES	-	-	18,008	18,008

NET REVENUE	\$ 15	\$ 18	\$ -	\$ -
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408 FUND

**WASTEWATER
CONSTRUCTION FUND**

REVENUES

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
STATE BOARD ADMIN INTEREST	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM WATER/SEWER	284,804	284,804	284,804	284,804
TRANSFER FROM SEWER CAPTL IMPRV	-	-	-	-
TOTAL REVENUE	284,804	284,804	284,804	284,804

EXPENDITURES

DEPRECIATION EXPENSE	143,945	143,945	212,024	212,024
PRINCIPAL ON DEBT	-	-	-	-
INTEREST PAYMENT ON DEBT	78,311	71,965	72,780	72,780
TOTAL EXPENDITURES	222,256	215,910	284,804	284,804

NET REVENUE	\$ 62,548	\$ 68,894	\$ -	\$ -
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410 FUND

**WATER SYSTEM
CONSTRUCTION FUND**

REVENUES

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
STATE BOARD ADMIN INTEREST	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM WATER/SEWER	130,800	130,799	130,799	130,799
TOTAL REVENUE	130,800	130,799	130,799	130,799

EXPENDITURES

DEPRECIATION EXPENSE	58,308	58,308	95,965	95,965
INTEREST PAYMENT ON DEBT	37,415	34,499	34,834	34,834
TOTAL EXPENDITURES	95,723	92,807	130,799	130,799

NET REVENUE	\$ 35,077	\$ 37,992	\$ -	\$ -
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411 FUND

SANITATION FUND

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
<u>REVENUES</u>				
RESIDENTIAL GARBAGE PICKUP	\$ 1,267,009	\$ 1,263,082	\$ 1,254,756	\$ 1,238,544
RECYCLING FEES	2,917	3,475	20	20
RECYCLING CONTAINER FEE	250	114	3,300	3,300
INTEREST EARNINGS	66	298	110	210
APPROPRIATED FUND BALANCE	-	-	95,000	116,570
TOTAL REVENUE	<u>1,270,242</u>	<u>1,266,969</u>	<u>1,353,186</u>	<u>1,358,644</u>
<u>EXPENSES</u>				
REGULAR SALARIES	\$ 110,514	\$ 109,974	\$ 116,443	\$ 119,937
OVERTIME	2,858	2,522	2,500	2,500
SPECIAL PAY	1,020	1,020	1,255	1,275
FICA	6,445	6,665	7,028	7,239
RETIREMENT CONTRIBUTIONS	9,949	10,521	11,747	12,099
LIFE & HEALTH INSURANCE	10,109	12,572	15,257	16,630
WORKERS' COMPENSATION	1,608	1,753	1,825	1,825
MEDICARE	1,264	1,298	1,644	1,693
OPEB EXPENSE	-	1,786	-	-
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING AND AUDIT	4,778	3,476	4,400	4,400
WASTE HAULING FEE	893,588	888,429	905,546	905,546
OTHER CONTRACTUAL SERVICE	-	-	245,000	245,000
POSTAGE (INC. FED EX)	4,636	4,826	6,100	6,100
INSURANCE	9,434	10,430	11,400	11,400
REPAIR AND MAINTENANCE	6,517	5,412	7,000	7,000
OTHER CURRENT CHARGES	9,991	7,833	7,000	7,000
OPERATING SUPPLIES	3,872	4,314	4,000	4,000
UNIFORMS	-	100	-	-
DEPRECIATION EXPENSE	-	-	5,000	5,000
	<u>\$ 1,076,583</u>	<u>\$ 1,072,931</u>	<u>\$ 1,353,145</u>	<u>\$ 1,358,644</u>
NET REVENUE	<u>\$ 193,659</u>	<u>\$ 194,038</u>	<u>\$ 41</u>	<u>\$ -</u>

STORMWATER UTILITY FUND

	ACTUAL BALANCE 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
<u>REVENUES</u>				
STORMWATER UTILITY FEES	\$ 292,347	\$ 292,120	\$ 280,000	\$ 280,000
INTEREST EARNINGS	51	32	35	35
TOTAL REVENUE	292,398	292,152	280,035	280,035
<u>EXPENSES</u>				
REGULAR SALARIES	\$ 77,177	\$ 78,347	\$ 81,383	\$ 83,824
OVERTIME	2,171	1,229	3,000	3,000
SPECIAL PAY	1,860	1,985	2,175	2,175
FICA	4,598	4,532	4,883	5,029
RETIREMENT CONTRIBUTIONS	5,738	6,336	7,165	7,380
LIFE & HEALTH INSURANCE	8,662	14,577	20,143	21,956
WORKERS' COMPENSATION	1,785	1,945	2,005	2,005
MEDICARE	1,075	1,060	1,142	1,176
OPEB EXPENSE	-	796	-	-
PROFESSIONAL SERVICES	9,220	6,660	28,000	33,000
ACCOUNTING AND AUDIT	650	316	650	650
OTHER CONTRACTUAL SERVICE	12,812	9,048	13,250	13,250
TRAVEL & PER DIEM	-	2	50	50
COMMUNICATIONS SERVICES	343	1,525	800	800
POSTAGE (INC. FED EX)	-	13	500	500
INSURANCE	5,887	5,986	6,600	6,600
REPAIR AND MAINTENANCE	17,775	35,058	22,225	22,225
OTHER CURRENT CHARGES	1,352	421	1,500	1,500
OPERATING SUPPLIES	2,898	2,329	3,000	3,000
EDUCATIONAL COURSES	275	365	250	250
VEHICLE REPAIR & MAINTENANCE	808	5,246	2,000	2,000
GAS, OIL, & LUBRICANTS	5,124	4,681	5,750	5,750
UNIFORMS	811	648	620	620
DEPRECIATION EXPENSE	47,151	51,412	23,126	23,126
IMPROVEMENTS, NOT BUILDINGS	-	-	-	-
MACHINERY AND EQUIPMENT	-	44,457	40,000	40,000
INTEREST EXPENSE	4,727	2,947	1,106	-
TRANSFER TO OTHER FUNDS	25,000	-	-	-
	<u>\$ 237,899</u>	<u>\$ 281,921</u>	<u>\$ 271,323</u>	<u>\$ 279,866</u>
NET REVENUE	<u>\$ 54,499</u>	<u>\$ 10,231</u>	<u>\$ 8,712</u>	<u>\$ 169</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 09/30/12	ACTUAL BALANCE 09/30/13	AMENDED FY 2014 BUDGET	FISCAL YEAR 2015 BUDGET
<u>REVENUES</u>				
CASUALTY INS PREM TAX	\$ 46,324	\$ 26,892	\$ 46,323	\$ 46,323
INTEREST ON INVESTMENTS	-	1	-	-
STATE BOARD ADMIN INTEREST	-	-	-	-
INTEREST ON INVESTMENTS	158,526	174,195	63,500	63,500
GAIN/LOSS INVESTMENT SALE	(33,398)	(4,693)	-	-
UNREALIZED GAIN/LOSS	(67,007)	525,458	10,000	10,000
DROP INVEST EARNINGS CONTRA	-	(43,343)	-	-
CITY CONTRIBUTIONS	268,368	314,544	357,972	368,711
EMPLOYEE CONTRIBUTIONS	100,278	103,702	98,042	100,983
MISCELLANEOUS	4,721	299	-	-
TOTAL REVENUE	477,812	1,097,055	575,836	589,517
<u>EXPENDITURES</u>				
PENSION BENEFIT	207,793	184,416	207,400	240,000
REFUNDS	27,231	20,923	-	-
DROP BENEFIT PAYMENTS	-	145,389	-	-
PROFESSIONAL SERVICES	48,842	63,327	60,000	60,000
INSURANCE	5,447	2,622	2,800	2,800
MISCELLANEOUS	48	200	-	-
TOTAL EXPENDITURES	289,361	416,877	270,200	302,800
NET REVENUE	\$ 188,451	\$ 680,178	\$ 305,636	\$ 286,717

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 2014 - 2015

*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE 2.7% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES

General Fund

3.3656

ESTIMATED REVENUES:						
Taxes:	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	TOTAL ALL FUNDS
Millage per \$1000						
Ad Valorem Taxes						
Sales and Use Taxes	\$2,185,201					\$2,185,201
Franchise and Utility Taxes	706,109	696,543				1,402,652
Charges for Services	616,386					616,386
Grants and Contributions	165,515			5,319,026		5,484,541
Fines and Forfeitures	366,160	99,386			46,323	511,869
License & Permits	57,400	12,700				70,100
Intergovernmental	104,600					104,600
Interest Income	163,335				469,694	633,029
Miscellaneous	12,545	349		1,338	73,500	87,732
	42,750			10,000		52,750
TOTAL SOURCES	4,420,001	808,978	0	5,330,364	589,517	11,148,860
Transfers In	85,000	11,858	0			96,858
Fund Balances/Reserves/Net Assets	1,650,000	319,000		116,570	7,358,427	9,443,997
TOTAL REVENUE, TRANSFERS, & BALANCES	\$6,155,001	\$1,139,836	\$0	\$5,446,934	\$7,947,944	\$20,689,715
EXPENDITURES						
General Government	956,947					956,947
Public Safety	2,921,846	49,728			302,800	3,274,374
Public Works	491,566	925,828		4,124,922		5,542,316
Culture and Recreation	241,244	154,280				395,524
Debt Services	0		0	958,367		958,367
TOTAL EXPENDITURES	4,611,603	1,129,836	0	5,083,289	302,800	11,127,528
Transfers Out						
Fund Balances/Reserves/Net Assets	11,858	10,000		75,000		96,858
	1,531,540	0	0	288,645	7,645,144	9,465,329
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$6,155,001	\$1,139,836	\$0	\$5,446,934	\$7,947,944	\$20,689,715
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 9/30/2015

[illegible]

CITY OF NEPTUNE BEACH
PROPOSED CAPITAL REQUESTS - ITEMS UNDER \$15,000
FYE 9/30/2015

[illegible]

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2015 - 2019

Project Title TOTALS

Department GENERAL FUND

Funding Source Income available from General Fund

Project Description and Reason Necessary:

Police Department Vehicles

To rotate older vehicles out of the fleet and replace them with new models under warranty.

	Capital Asset Requested	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
1	Patrol Vehicles (2)	45,600	47,168	48,583	50,040	51,541	242,932
2							-
3							
4							
5							
6							
7							
8							
9							
	Total	45,600	47,168	48,583	50,040	51,541	242,932

Future Operating Budget Impact:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Operating Income	45,600	47,168	48,583	50,040	51,541	242,932

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2015 - 2019

Project Title Better Jacksonville Plan Projects

Department Various

Funding Source _____

Project Description and Reason Necessary:

	<u>Capital Asset Requested</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total</u>
1	Paving	300,000	250,000	250,000	250,000	250,000	1,300,000
2	Various Line Projects	50,000	50,000	50,000	50,000	50,000	250,000
3	Manhole Replacements	25,000	25,000	25,000	25,000	25,000	125,000
4	Other Required Capital Impr.	200,000					200,000
5							
6							
7							
8							
9							
	Total	575,000	325,000	325,000	325,000	325,000	1,875,000

Future Operating Budget Impact:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total</u>
Better Jacksonville Tax	575,000	325,000	325,000	325,000	325,000	1,875,000

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2015 - 2019

Project Title Capital Improvements

Department Wastewater Department

Funding Source Current operating revenue and Debt

Project Description and Reason Necessary:

	Capital Asset Requested	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
1	MANHOLE & SEWER REHAB	27,000	27,000	27,000	27,000	27,000	135,000
2	SUBMERSIBLE PUMP (Fl. Blvd)	15,000					15,000
3	ROTARY BLOWER (Digester #1)	10,000					10,000
4	OUTFALL REPAIR (Our Portion)	50,000					50,000
5	PICKUP TRUCK	-	25,000	-	-	25,000	50,000
6	SEWER LINE REPLACEMENT	1,618,000	1,000,000				2,618,000
7							
8							
9							
	Total	1,720,000	1,052,000	27,000	27,000	52,000	2,878,000

Future Operating Budget Impact:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Wastewater Operations	102,000	52,000	27,000	27,000	52,000	260,000
Bank Loan Proceeds	1,618,000	1,000,000	-	-	-	2,618,000
Total	1,720,000	1,052,000	27,000	27,000	52,000	2,878,000

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2015 - 2019

Project Title Capital Improvements

Department Water Department

Funding Source Current Revenues and Debt

Project Description and Reason Necessary:

	Capital Asset Requested	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
1	WATER LINE REPLACEMENT	50,000	35,000	50,000	100,000	100,000	335,000
2	TRUCK REPLACEMENT	-	25,000	-	-	25,000	50,000
3							-
4							
5							
6							
7							
8							
9							
	Total	50,000	60,000	50,000	100,000	125,000	385,000

Future Operating Budget Impact:

	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	Total
Water Operations	50,000	60,000	50,000	100,000	125,000	385,000
Total						

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2015 - 2019

Project Title Capital Improvements

Department Stormwater

Funding Source _____

Project Description and Reason Necessary:

	<u>Capital Asset Requested</u>	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total</u>
1	BACKHOE		80,000				80,000
2	TRUCK REPLACEMENT			32,500			32,500
3							-
4							
5							
6							
7							
8							
9							
	Total	-	80,000	32,500	-	-	112,500

Future Operating Budget Impact:

	<u>FY 2015</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>Total</u>
Stormwater Operations	-	80,000	32,500	-	-	112,500
Lease Purchase	-	-	-	-	-	-