



City of  
Neptune Beach  
Fiscal Year 2016 Budget

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

**2015 – 2016**

## **COUNCIL**

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

**\***

**CITY MANAGER – Andrew E. Hyatt**

**CITY ATTORNEY – Patrick Krechowski**

**CITY CLERK – Karla Strait**

**\***

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

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

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



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*City of*  
**Neptune Beach**

116 First Street • Neptune Beach, Florida 32266-6140  
(904) 270-2400 x 31 • FAX (904) 270-2417



**Andrew E. Hyatt**  
City Manager

September 9, 2015

Honorable Mayor and City Council  
City of Neptune Beach  
116 First Street  
Neptune Beach, Florida 32266

RE: City Manager's Budget Message and Transmittal of Proposed Budget for Fiscal  
Year 2016

Mayor and Councilors,

The FY16 Budget for the City of Neptune Beach is submitted for your consideration. The document includes revenues and expenditures necessary to maintain and in some areas improve the current levels of municipal services. The FY16 Budget is \$4,707,993. This represents a 1.74% decrease from the FY15 amended budget. The FY16 budget reflects no increase to the millage rate; current rate is 3.3656.

Staff has taken a conservative approach of estimating revenue for the FY16 budget. Due to conservative budgeting practices there has been growth in the fund balance for the past several years. Using conservative estimates in projecting future revenue will help ensure that the City maintains a positive fund balance.

Approving an annual budget is the most important decision you make as an elected City official. The budget is important as it determines staffing levels for City services and it provides funding for equipment and supplies for operations. The budget serves as the primary planning document for the operation and management of the City.

The proposed budget was developed through a process which included:

- 1) ***Preparation of Proposed Budget:*** During the month of June Departments prepared their funding requests which were submitted to the City Manager and Director of Finance.
- 2) ***Capital Improvement Plan (CIP):*** Information was solicited from all Departments for the CIP. In June, a five (5) year CIP document was prepared which included capital improvement needs for all Departments. This document is for planning purposes only and is used as documentation of the preparation of the Capital Improvement Plan (CIP), which is included in the proposed budget.
- 3) ***City Council individual meetings:*** In August, the City Manager and Finance Director met twice with each member of the Council to discuss the budget in detail. These individual meetings provided each member of the Council with an opportunity to discuss the General Fund budget as well as the Special Revenue Funds and Enterprise Funds.

The City of Neptune Beach will operate with fifteen (15) separate funds, which makes municipal budgeting and accounting considerably different from that in the private sector. Although the City may, in most cases, legally transfer money from one fund to another, each fund is a separate accounting entity with assets, liabilities, equity, revenues and expenditures. Consequently, there are fifteen (15) separate balance sheets and income statements.

The funds fall into different categories, or types of funds, as required by General Accepted Accounting Principles (GAAP) for governmental entities. The funds are as follows:

General Fund

- 1). General Fund

Special Revenue Funds

- 2). Police Education Fund
- 3). Community Development Block Grant Fund
- 4). Convention Development Tax Fund
- 5). Fines & Forfeitures
- 6). Local Option Gas Tax Fund

- 7). Radio Communication Fund
- 8). Better Jacksonville Tax Fund
- 9). Holiday/Special Events Fund
- 10). Street Improvement Fund
- 11). Capital Improvement Plan

Enterprise Funds

- 12). Water & Wastewater Fund
- 13). Sanitation Fund
- 14). Stormwater Fund

Fiduciary Fund

- 15). Police Pension Fund

According to GAAP, General Funds, Special Revenue Funds, Debt Service Funds and Capital Project Funds are budgeted and accounted for using the modified accrual basis of accounting.

**Budget Assumptions:**

Staff used several assumptions in preparing this Budget. The assumptions were important factors in estimating revenues and expenditures. The major assumptions are as follows:

- No increase in the residential sanitation fee
- Property tax revenue increase of 4.16% compared with FY15 budgeted amount
- Local option sales tax budgeted at 4.45% above FY15 budgeted amount
- Local half cent sales tax budgeted at 3.39% above FY15 budgeted amount
- Telecommunications tax decrease of 5.53% below FY15 budgeted amount
- An increase of 8% budgeted for health insurance
- No change in Full Time Equivalent (FTE) employees
- No change in Part Time (PT) employees

We believe this budget includes only essential items required for the City to continue to move forward and to make significant progress on the City's goals for the coming year. A list of those Goals and Objectives immediately follow this Budget Message.

I would like to acknowledge the numerous hours of staff time that have been devoted to preparing this Budget. I especially want to thank Steve Ramsey (Finance Director), Leon Smith (Public Works Director), Don Ford (Building Inspector), Leslie Lyne (Senior Services Coordinator), David Sembach (Police Chief) and Karla Strait (City Clerk) for all of their time and effort in preparing this budget. Because of the dedication and teamwork of these employees, as well as all the employees, the City of Neptune Beach will continue to strive for excellence.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Andrew E. Hyatt", with a stylized flourish at the end.

Andrew E. Hyatt  
City Manager



**FY 2016 GOALS, OBJECTIVES & PERFORMANCE MEASURES**

<b>Goal</b>	<b>Objective</b>	<b>Performance Measure</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Provide timely and accurate financial reports in a cost-effective manner.	Prepare and publish the Annual Audit within 6 months of the end of the fiscal year.	Date Annual Audit completed	03/2015	03/2016	03/2017
	Provide accurate financial reports to City Council and Department Heads	Within 15 days of the end of the month	100%	100%	100%
Administer the general ledger program of the financial software system	Establish and maintain budgetary controls in the general ledger system in accordance with the adopted budget	Date budgetary controls established	09/30/2015	09/30/2016	09/30/2017
Provide timely and accurate payment of all invoices submitted by departments	Process payment documents within 14 day pay cycle after receipt from departments	Percent payments within 14 day cycle	95%	95%	95%
	Audit all payment documents for authorized approval, proper supporting documentation and appropriate classification	Percent of documents audited	100%	100%	100%
	Issue 1099-MISC forms for all applicable providers of services no later than January 31 of each year	Date 1099-MISC forms issued	01/2015	01/2016	01/2017
Provide timely and accurate processing of all payroll documents	Process the payroll for all active City employees on a bi-weekly basis in accordance with established procedures	Percent on-time payrolls for active employees	100%	100%	100%
Purchase and facilitate acquisition of products, services and construction materials required to support the operations of the City	Process purchase orders and expedite payments within an average of 30 days	Percent of P.O.'s processed and paid in accordance with payment terms	90%	90%	90%
	Process competitive contracts and expedite payments within policy and agreed terms	Percent of contracts processed and paid within policy and agreed terms	90%	95%	95%

# ADMINISTRATION & FINANCE

## *Performance Measures*

Goal	Objective	Performance Measure	Actual FY15	Estimated FY16	Projected FY17
	Minimize the City's acquisition costs for all goods and contracted services within the adopted budget parameters	Percent processed by the Finance Department	95%	95%	95%
	Provide efficient and effective procurement services to City department's following purchasing policy and procedures	Purchasing procedures followed	100%	100%	100%
	Encourage open competition and equal consideration, fostering a reputation of fairness with the business community	Percent invitations to bid	95%	95%	95%
	Maintain bids and contracts in one location	Percent filed by purchasing agent	100%	100%	100%
Provide accurate and informative operating budget in a timely manner	To verify accuracy of personnel information and other budgetary data received from departments during the budget process	Percent of verification complete	100%	100%	100%
	Develop accurate forecast for all major operating revenues	Actual property tax collections vs. budget	100%	100%	100%
	Develop forecasts for all major operating revenues by July 31st	Date revenue forecast developed	07/2015	07/2016	07/2017
	Submit annual Operating Budget for approval by the first meeting in September	Percent Budgets submitted on time	100%	100%	100%
	Conduct performance based budgeting training sessions for all departments	Percent of departments attending performance based budgeting sessions	100%	100%	100%
Maximize current collections	Send renewal notices to all Business Tax Receipt locations by August of each year	Percent of locations billed	100%	100%	100%
Decrease loss of revenue from unlicensed Local Business Tax Receipts	Develop collection system for unlicensed local business.	Collected money increases	75%	75%	75%

**BUILDING & CODES DEPARTMENT***Performance Measures***FY 2016 GOALS, OBJECTIVES & PERFORMANCE MEASURES****BUILDING & INSPECTION DIVISION**

<b>Goal</b>	<b>Objective</b>	<b>Performance Measure</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Provide timely plan reviews	Pre-review and meetings for all commercial projects	Permits issued within 10 business days of receipt of completed application.	100%	100%	100%
	Pre-review and meetings for all residential projects	Permits issued within 10 business days of receipt of completed application	100%	100%	100%
	Pre-review and meetings for all remodeling projects	Permits issued within 5 business days of receipt of completed application	100%	100%	100%
	Pre-review and meetings for all room additions	Permits issued within 5 business days of receipt of completed application	100%	100%	100%
Provide timely inspections	Perform inspections on electrical installations for compliance.	Inspections performed within 1 business day of request from contractor	100%	100%	100%
	Perform inspections on plumbing installations for compliance.	Inspections performed within 1 business day of request from contractor	100%	100%	100%
	Perform inspections on heating ventilation and air conditioning installations for compliance.	Inspections performed within 1 business day of request from contractor	100%	100%	100%
	Perform inspections on concrete, framing, and all structural elements of projects.	Inspections performed within 1 business day of request from contractor	95%	100%	100%
Maintain State Certified Building Department	Keep all required state licenses current.	Attend annual class on changes in state statutes to maintain licenses. Limited to budget.	0%	100%	100%

**BUILDING & CODES DEPARTMENT***Performance Measures*

<b>Goal</b>	<b>Objective</b>	<b>Performance Measure</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Enforce the Florida Building Codes	Stay current on all Florida Building Code changes	Attend monthly 1 hour code class and annual 2 day certification classes.	73%	100%	100%
Enforce the National Electrical Code	Stay current on all National Electrical Code changes.	Attend monthly 1 hour code class and annual 2 day certification classes.	73%	100%	100%
Enforce the Florida Energy Codes	Stay current on all Florida Energy Code changes	Attend monthly 1 hour code class and annual 2 day certification classes.	73%	100%	100%
Enforce the Americans With Disabilities Act	Stay current on all Americans with Disabilities Act changes	Attend monthly 1 hour code class and annual 2 day certification classes.	73%	100%	100%
Provide consulting to city personnel for city owned projects.	Ensure city projects are designed and constructed in compliance with codes.	All codes are followed.	100%	100%	100%
Survey city quarterly for unsafe structures	Inspect buildings for code compliance.	Notice to owners within 3 days of inspection. Require compliance per International Property Maintenance Code.	70%	100%	100%
Federal Emergency Management Agency compliance	Maintain program to follow FEMA guide lines to prevent flooding	Meet with FEMA officials on line to determine necessary activities to keep a #7 rating. Complete annual report.	100%	100%	100%

**FY 2016 GOALS, OBJECTIVES & PERFORMANCE MEASURES**

**PLANNING DIVISION**

<b>Goal</b>	<b>Objective</b>	<b>Performance Measure</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Provide high level of customers service for all zoning and land use inquires	Communicate accurate information, codes, etc. with citizens, builders, engineers, etc.	Number of contacts responded to within 48 hours	100%	100%	100%
Provide technical support for preliminary commercial site plan/development review inquires	Meet with applicants and review the applicable code requirements, processes and procedures	Review and comment on all commercial site plan/development review within 10 days (per code)	100%	100%	100%
Provide excellent customer service for all residential site plan review	Meet with applicants and review the applicable code requirements, processes and procedures	Review and comment on all residential projects within 2 business days	100%	100%	100%
Provide exceptional customer service for the Community Development Board (CDB)	Provide timely staff support to the CDB (agendas and staff reports)	Number of meetings per year	12	12	12
Assist in the search and apply for grants that are applicable to the city	Research grants opportunists and draft applications when appropriate	Applications submitted for grants that are suitable for the city	90%	90%	90%
Updates/changes to land development regulations in Chapter 27	Take direction and give input from the CDB and city council regarding code updates	Draft proposed changes	100%	100%	100%

## **BUILDING & CODES** *Performance Measures*

### **FY 2016 GOALS, OBJECTIVES & PERFORMANCE MEASURES**

#### **CODE ENFORCEMENT DIVISION**

<b>Goal</b>	<b>Objective</b>	<b>Performance Measure</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Provide excellent customer service for code complaints or violations	Communicate accurate code information with the public regarding alleged complaint	Respond to inquiries within 5 business days	100%	100%	100%
Provide timely and accurate responses to code complaints violations	Verify and investigate the alleged complaint and all associated codes	If violation found, notify the property owner of the issue within 5 business days	100%	100%	100%
Obtain compliance for violations	Rectify violations	Issue notice to appear in front of special magistrate	100%	100%	100%

## FY 2016 GOALS, OBJECTIVES &amp; PERFORMANCE MEASURES

Goal	Objective	Performance Measure	Actual FY15	Estimated FY16	Projected FY17
Increase citizen/police interaction through improved communications to foster positive relationships and strengthen the community's trust in the agency	To provide citizens with complete and concise information through community meetings and interaction	Attend and/or address issues at various community meetings	10	10	10
	Foster community relationships and community education	Information booths and demonstrations at community events such as Dancing in the Streets.	2	2	2
	To accept and investigate all complaints of employee misconduct in a thorough, timely and impartial manner	Number of complaints filed and investigated	100%	100%	100%
Reduce personal injury, property damage and fatalities associated with motor vehicle crashes	Reduction of fatal crashes through aggressive traffic law enforcement	Number of traffic fatalities	0	0	0
	To provide effective and efficient skills and technology tools	Number of Directive focus events	4	4	4
	Saturation patrols in statistically higher vehicle crash areas	Number of saturations	4	4	4
Educate the Public and Police Officers on motor vehicle child safety seats and bicycle safety	To conduct onsite child restraint/seat belt instruction	Number of citizens receiving instruction and to get officer trained in installing child restraint seats	3	3	3
	Reduce the severity of bicycle related injuries to the public	Provide bicycle safety training	2	2	2
Reduce reported criminal activity	To identify and respond to specific crime trends	Deployment of an officer and proactive enforcement techniques	1 Officer	1 Officer	1 Officer
	Engage patrol shifts in proactive enforcement and suppression efforts	Perform 2 directive patrol events per month	24	24	24

# POLICE DEPARTMENT

## *Performance Measures*

Goal	Objective	Performance Measure	Actual FY15	Estimated FY16	Projected FY17
Provide state-of-the-art training in contemporary policing practices	To develop and present topic specific curriculum applicable to all developmental levels of members	Percent of lesson plans with revised or newly developed curriculum	100%	100%	100%
	Technical firearms skills development	Specialized firearms development course and practicum's (scenario based) To include shoot don't shoot and less lethal options	3	3	3



## FY 2016 GOALS, OBJECTIVES &amp; PERFORMANCE MEASURES

## PARKS AND STREETS DIVISION

Goal	Objective	Performance Measure	Actual FY15	Estimated FY16	Projected FY17
Maintain the serviceability of Neptune Beach streets.	Employ a capital improvement program to improve streets and roads serviceability as budget may allow	Number of miles paved within the amount of money available	7	2	2
Maintain the appearance of Neptune Beach by keeping weeds and grass at a safe height and trimming trees on City rights-of-way and medians	To mow City right-of-ways and remove trash and litter once every two weeks during the growing season. Maintain and trim trees as needed.	Number of right-of-way cycles cut number of trees trimmed or maintained	20	20	20
Maintain the appearance and well-being of park lands and equipment in Neptune Beach	To mow park lands every two weeks and remove trash and litter during the growing season. Examine equipment and play grounds monthly.	Number of park cycles cut and examined.	20	20	20
Maintain all street signage in Neptune Beach.	To repair or replace damaged signage, as needed	Number of signs replaced	100%	100%	100%
Maintain the appearance of Neptune Beach by keeping the Town Center and beach areas clean.	To collect refuse daily during beach season and weekly patrol Town Center and beach areas.	Number of cycles patrolled	200	200	200
Maintain City sidewalks	To repair or replace damaged sidewalks, as needed	Length of sidewalks repaired or replaced, as needed	100%	100%	100%

**FY 2016 GOALS, OBJECTIVES & PERFORMANCE MEASURES****BUILDING MAINTENANCE DIVISION**

<b>Goal</b>	<b>Objective</b>	<b>Performance Measure</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Monitor the operating equipment of City owned buildings	To routinely inspect all equipment as needed in order to reduce repair costs	Percent of equipment inspected	100%	100%	100%
Expediently process work orders	To handle routine work orders within 72 hours	Percent of routine work orders completed within 72 hours	100%	100%	100%
	To handle urgent work orders within 24 hours	Percent of management work orders completed with 24 hours	100%	100%	100%

## FY 2016 GOALS, OBJECTIVES &amp; PERFORMANCE MEASURES

## WATER &amp; SEWER DIVISION

Goal	Objective	Performance Measure	Actual FY15	Estimated FY16	Projected FY17
Maintain potable water mains to safeguard customer satisfaction and safety.	Maintain and repair 38 miles of water main to supply customers potable water. Record the amount of water losses, location and type of work performed.	Accounting of water loss for the year should be 20% or less.	20%	20%	20%
Maintain and flush fire hydrants to provide public safety.	Continue hydrant flushing and exercising program for the 225 hydrants in Neptune Beach.	Number of hydrants flushed per year.	40	50	50
Maintain gravity sewer collection system to promote the public health	Maintain, clean and repair 38 miles of gravity sewer main with a minimum occurrence of sanitary sewer overflows. Checks of high risk areas on a monthly basis.	Length of pipe cleaned or repaired per year.	10%	As funding allows	As funding allows
Maintain sanitary sewer manholes to maintain safe roadways	Check a portion of the 565 manholes in Neptune Beach and identify those manholes with issues such as deterioration, inflow/infiltration, and ring and cover replacement to identify and prioritize those needing rehab, repair or replacement as budget may allow. Manholes that have a condition that warrants repair, replacement or rehab shall be added to the list for inclusion in the capital improvement program.	Number of manholes checked per year.	565	565	565

## PUBLIC WORKS

## Performance Measures

Goal	Objective	Performance Measure	Actual FY15	Estimated FY16	Projected FY17
Replace potable water mains to improve customer satisfaction by providing more flow and pressure.	Employ a capital improvement program to improve pressure, flow, and replace 13 miles of main over 50 years old, as budget may allow	Implement a capital improvement program that stays within the amount of money available.	.5 miles	As funding allows	As funding allows
Replace fire hydrants to provide public safety.	Replace or repair deficient hydrants identified under the flushing program.	Replace a minimum of 5% of the fire hydrants per year	5%	5%	5%
Replace gravity sewer mains to reduce inflow/infiltration promoting a vibrant community by keeping clean water ways in Neptune Beach	Employ a capital improvement program to reduce inflow/infiltration issues and replace 13 miles of main older than 50 years old as budget may allow	Implement a capital improvement program that stays within the amount of money available.	1.5 miles	As funding allows	As funding allows

## FY 2016 GOALS, OBJECTIVES &amp; PERFORMANCE MEASURES

## WATER &amp; WASTEWATER PLANTS DIVISION

Goal	Objective	Performance Measure	Actual FY15	Estimated FY16	Projected FY17
Provide a safe environment for employees and contracted workers	Daily inspection of grounds, reservoirs and tanks. Provide first aid kits, eye wash stations, gloves, hand sanitizer and maintain a current MSDS for all chemicals in use at the WTP and WWTP.	Number of days without injury – 365.	100%	100%	100%
Maintain total compliance of all FDEP and Federal rules and regulations	Submit monthly and quarterly reports to FDEP personnel. Retain proper records and logs. Keep all inventory and equipment within expiration dates.	July 1-2015 inspection; 100% compliant. Open door policy for all inspectors.	100%	100%	100%
Maintain high standards in all testing protocol	Weekly, Monthly, and Quarterly testing.	Remain in compliance of FDEP permit. Ensure a good working relationship with contracted laboratories.	100%	100%	100%
Reduction of Total Nitrogen for TMDL	Reduce the total amount of nitrogen pounds discharged to the St. John's River. Enable Neptune Beach to have positive credits for the Water Quality Credit Trading Program.	Weekly, Monthly, and Quarterly testing; monthly total nitrogen loads are reported as a 12 month moving average.	50%	100%	100%
Annual testing and compliance notification for all City, Commercial and Residential backflow devices	Cross Connection Control Programs are designed to keep potable water safe for consumption.	No public water supplies have been directly or indirectly affected by pollutants.	90%	95%	100%
Inspection of all commercial grease traps	Documentation of cleanings and compliance history.	Fewer clogs in sewer system. Less organic matter for WWTP to process.	100%	100%	100%
Maintain an aesthetically pleasant environment on the WTP, WWTP and Lift Stations	Provide clean and well maintained plant grounds. Defend against any unwarranted odors.	Plant staff mows and edges all properties weekly. No residential odor complaints.	100%	100%	100%

## PUBLIC WORKS

## *Performance Measures*

Daily readings at all lift stations	Closely monitor and inspect machinery and pump hours.	Improved reliability and less run time on pumps and motors. No SSO's.	100%	100%	100%
Maintain plant equipment. Inventory Control	Possessing proper inventory of parts greatly reduces equipment down time. Daily inspections and hourly readings.	Preventative Maintenance and redundancy of plant equipment has provided no operational stoppages at the WTP or WWTP.	100%	100%	100%
Maintenance and repairs of WTP and WWTP facility machinery	Accomplish as many repairs in-house as possible.	Cost effective. Sizable budget savings.	100%	100%	100%
Public Works - Interdepartmental cooperation	Provide each department extra manpower as the needs arise. Teamwork.	Allows the City of Neptune Beach to respond as quickly as possible in emergent situations.	100%	100%	100%

**PUBLIC WORKS***Performance Measures***FY 2016 GOALS, OBJECTIVES & PERFORMANCE MEASURES****STORMWATER DIVISION**

<b>Goal</b>	<b>Objective</b>	<b>Performance Measure</b>	<b>Actual FY15</b>	<b>Estimated FY16</b>	<b>Projected FY17</b>
Maintain drainage pipes and culverts in Neptune Beach to ease flooding issues.	Verify operation of 6.8 miles of MS4 pipes and culverts within a 5 year period, and repair or clean when needed.	Complete 1 of the 5 zone inspections for either wet weather or dry weather screening per year.	1	1	1
Maintain the appearance of Neptune Beach by removing debris from the Inlets and catch basins.	Check 308 MS4 inlets/catch basins/grates within Neptune Beach after major rain events, and clean or remove debris when needed. Inlets/catch basins may be checked weekly during frequent events occurring during the rainy season.	Number of Inlets checked per year	100%	100%	100%
Maintain the appearance of the major drainage conveyance swales in Neptune Beach by managing plant growth	Mow 2.6 miles of the City's MS4 major conveyance swales and 2.4 miles of COJ swales during the growing season, and make repairs when warranted.	Number of times mowed per year.	24	24	24
Maintain the appearance of City drainage ponds in Neptune Beach by managing plant growth	Mow 5 MS4 ponds during the growing season, and make repairs as warranted.	Number of ponds mowed per year.	5	5	5
Promote a vibrant community by keeping clean water ways in Neptune Beach	Conduct Proactive and reactive illicit discharge detection and improper disposal inspections, report violations to code enforcement, and eliminate illicit discharges into the ms4 system.	Number of IDDE inspections per year.	12	12	12

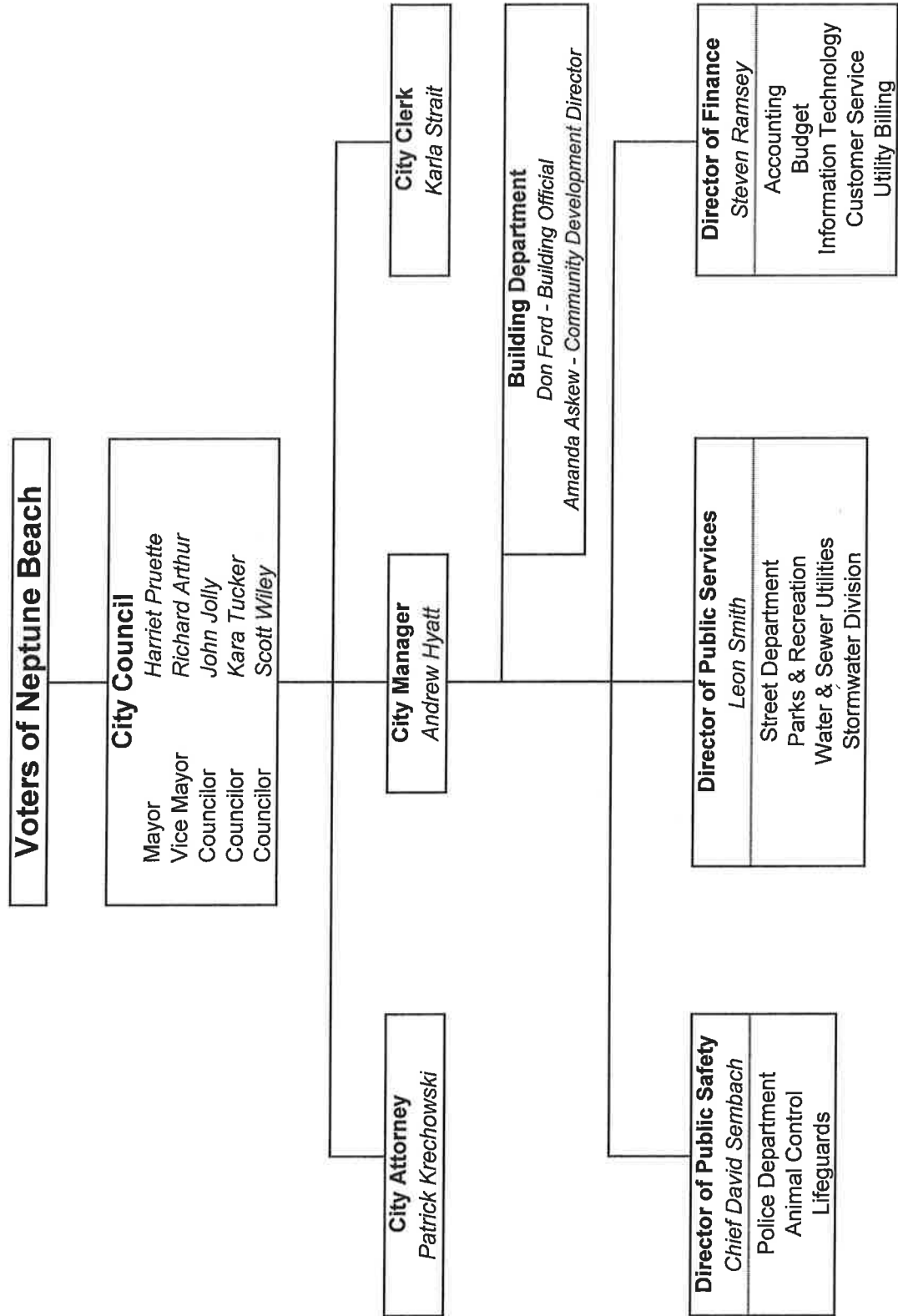
## PUBLIC WORKS

## *Performance Measures*

Goal	Objective	Performance Measure	Actual FY15	Estimated FY16	Projected FY17
Promote neighborhood appearance by sweeping streets with curb and gutter in Neptune Beach and reduce debris that could enter the storm water system	Sweep 24 miles of streets with curb and gutter in Neptune Beach.	Number of miles swept per year.	230	230	230



# City of Neptune Beach - Organizational Chart



**Neptune Beach** is a beachfront city east of Jacksonville in Duval County, Florida. When the majority of Duval County communities consolidated with Jacksonville in 1968, Neptune Beach, along with Jacksonville Beach, Atlantic Beach, and Baldwin, remained quasi-independent. Like those other towns, it maintains its own municipal government but its residents vote in the Jacksonville mayoral election and are represented on the Jacksonville city council. The population was 7,037 at the 2010 census.

## **History**

Neptune Beach was originally part of Jacksonville Beach. Through its development, the part of Jacksonville Beach north of 20th Avenue North was sparsely populated, with a brick road (First Street) connecting the more populated southern area with Atlantic Beach. According to the best accepted story, the name "Neptune Beach" originated in 1922 with Dan G. Wheeler, one of the few residents. Wheeler had a home at what is now One Ocean Hotel (now in Atlantic Beach), and had to walk all the way home from Mayport each evening after taking the Florida East Coast Railway train home from work in Jacksonville. A friend who worked for the railroad informed Wheeler that if he had a station, the train would have to stop for him, so Wheeler built his own train station near his home and named it Neptune.

Neptune seceded from Jacksonville Beach and incorporated as its own municipality in 1931, following a tax revolt. The comparatively few residents of the area were largely cut off from Jacksonville Beach city services such as police, fire, garbage collection, and road developments, though they paid taxes in equal share. The first mayor was O. O. McCollum, and the government met in Wheeler's old train station until a new town hall was completed in 1935.

## **Geography**

Neptune Beach is located at

30°19'00"N 81°24'11"W30.316641°N 81.403081°W

Neptune Beach is one of several towns on San Pablo Island, which stretches through two counties (Duval and St. Johns) and extends from Naval Station Mayport at its northern tip to Vilano Beach in the south, across from St. Augustine.

According to the United States Census Bureau, Neptune Beach has a total area of 6.8 square miles (17.7 km<sup>2</sup>). 2.3 square miles (6.0 km<sup>2</sup>) of it is land and 4.5 square miles (11.7 km<sup>2</sup>) of it (65.96%) is water.

## Demographics

### HISTORICAL POPULATION

Census	Pop.	%±
1940	1,363	—
1950	1,767	29.6%
1960	2,868	62.3%
1970	4,281	49.3%
1980	5,248	22.6%
1990	6,816	29.9%
2000	7,270	6.7%
2010	7,037	−3.2%
Est. 2014	7,180	<sup>[6]</sup> 2.0%

U.S. Decennial Census

As of the census of 2000, there were 7,270 people, 3,282 households, and 1,857 families residing in the city. The population density was 2,968.8 inhabitants per square mile (1,145.7/km<sup>2</sup>). There were 3,472 housing units at an average density of 1,417.9 per square mile (547.2/km<sup>2</sup>). The racial makeup of the city was 96.08% White, 0.73% African American, 0.40% Native American, 1.03% Asian, 0.06% Pacific Islander, 0.52% from other races, and 1.18% from two or more races. Hispanic or Latino of any race were 2.09% of the population.

There were 3,282 households out of which 24.2% had children under the age of 18 living with them, 44.9% were married couples living together, 8.2% had a female householder with no husband present, and 43.4% were non-families. 31.3% of all households were made up of individuals and 7.7% had someone living alone who was 65 years of age or older. The average household size was 2.22 and the average family size was 2.85.

In the city the population was spread out with 19.3% under the age of 18, 8.4% from 18 to 24, 33.3% from 25 to 44, 26.9% from 45 to 64, and 12.1% who were 65 years of age or older. The median age was 39 years. For every 100 females there were 103.8 males. For every 100 females age 18 and over, there were 99.7 males.

The median income for a household in the city was \$53,576, and the median income for a family was \$65,684. Males had a median income of \$43,431 versus \$30,264 for females. The per capita income for the city was \$30,525. About 1.9% of families and 2.5% of the population were below the poverty line, including 1.8% of those under age 18 and 2.9% of those age 65 or over.

### **Significant Neptune Beach Events**

#### 1700s 1800s 1900s 2000s

- 3000 BC - Human occupation at Guana River basin.
  - Spanish Trail - An Indian trail used from earliest times in travel up and down the coast. The Trail pre-dated by hundreds of years the coming of the Europeans. Shards can still be found at intervals along the Trail.
- 1764 - Spain exchanged Florida for Cuba; British arrived in Florida, Great Britain divided the province in two sections, East and West - James Grant named Governor of East Florida by the British Government.
- 1783 - Spain returned to govern East Florida (Treaty of Paris).
- 1884 - Eugene F. Gilbert buys 180.3 acres from the State of Florida for \$225.37 at \$1.25 an acre
- 1885 - September 5 - Gilbert files subdivision map for "Town of Neptune, Florida"
- 1887 - August 14 - St. Paul by the Sea Episcopal Mission starts
- 1900 - Flagler's Florida East Coast Railway purchased most of the property in Neptune
- 1905 - 4th of July auto races start
- 1913 - Development of auto races started by the Atlantic Seashore Company, a corporation organized by Capt. Charles E. Garner of the Florida National Bank, Thomas Clarke and George E. Carroll. At that time the property was wilderness covered by palmetto and underbrush with sand dunes.
- 1922 - Train service begins as Dan G. Wheeler built a station forcing the train to stop in Neptune
- 1931
  - August 11 - In an election Neptune Beach approves separating from Jacksonville Beach.

- August 15 - Organizational meeting of Neptune Beach at residence of O.O. McCollum, Mayor
- 1933
  - Pete's Bar at 117 1st St. gets first Duval County Liquor License after repeal of prohibition
  - The town council authorizes the Marshal to construct a Town Hall on Lemon St, budget \$200.00
  - The Civil Works Administration of Florida sends 150 men to make improvements to the town
- 1936-37 - City receives help from the Works Progress Administration for bulk heading, street maintenance, improvements for the water works, etc.
- 1937 - Opening of Duncan U. Fletcher High School
- 1940
  - Post Office opens.
  - Population- 1,363 residents
- 1950 - Population - 1,767
- 1953 - Name changed from Neptune Town to City of Neptune Beach
- 1961 - Neptune Beach Post office closes
- 1962 - New Fletcher High School finished
- 1964 - September 9-10, the area receives a direct hit from Hurricane Dora, the only hurricane to hit the beaches directly in the 20th Century.
- 1968
  - October 1 - After consolidation vote Neptune Beach becomes a Florida Urban Services District of Jacksonville
  - Throughout the 1960s Atlantic Blvd. had stores such as Pinky Campbell's & Silver Drugstore, Floyd's 5 & 10, Swift Cleaners, a jeweler, a fabric shop, The Swap Shop Secondhand Emporium and the Thomas & Padget grocery and butcher shop. Like most places, these neighborhood stores started to disappear when big box stores became prevalent in the late 1960s.
- 1970 - Population - 4,281
- 1974 - May 29, the Supreme Court of Florida hands down opinion returning autonomy to the three beaches and Baldwin.
- 1980 - Population - 5,248
- 1981
  - Opening of Neptune Beach Elementary School at 1515 Florida Blvd.
  - Communication Center set up to dispatch emergencies rather than going through Atlantic Beach
- 1989 - Population- 6,497
- 1991 - King Neptune Beach Festival to celebrate the city's 60th birthday
- 1995 - Public Safety building opens

- 1997 - March - New City Hall dedicated
- 2000
  - The former Ed Smith Lumber Co. becomes Shelby's
  - Population - 7,500
- 2001 – The central business district joining Atlantic Beach and Neptune Beach at Atlantic Boulevard and the ocean transformed Town Center's appearance including parking, lighting, landscaping and brick-laid sidewalks.
- 2006
  - Wal-Mart files plans to build super store at 360 Atlantic Blvd.
  - City Council files new ordinance that limits any one business square footage to less than 60,000 sq. ft., thus blocking Wal-Mart bid
- 2008 - Wal-Mart abandons project to build store in Neptune Beach
- 2011 - The City celebrates its 80th anniversary

**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.

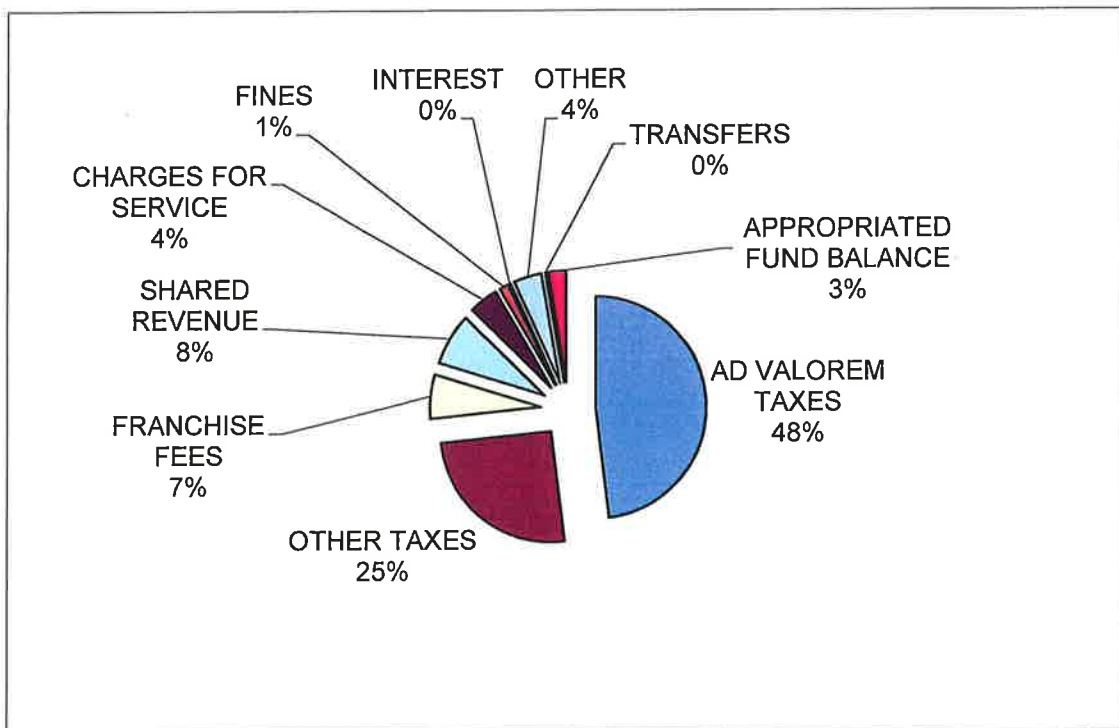
The financial resources of the General Fund are expended for current operations. Debt service and large capital projects are recorded in the Debt Service Fund and Capital Projects Fund respectively.



GENERAL FUND REVENUE	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
AD VALOREM TAXES	\$ 2,046,188	\$ 2,032,369	\$ 2,141,833	\$ 2,230,993
PERSONAL PROPERTY TAXES	40,190	43,448	41,260	41,260
DELINQUENT AD VAL. TAXES	15,894	3,359	2,108	2,108
JAX BCH ELEC FRANCHISE	218,353	224,558	216,500	214,000
GAS FRANCHISE	169	1,159	600	600
SANITATION FRANCHISE	89,928	91,043	88,000	88,000
TELECOMMUNICATIONS TAX	324,351	317,619	311,286	294,072
PROFESIONAL/OCCUP LICENSE	24,299	49,100	52,500	52,500
BUILDING PERMITS	43,451	62,692	52,000	59,000
PLAN REVIEW FEES	19,092	30,956	23,000	25,000
INSPECTION FEES	54,103	53,835	52,000	55,000
SOLAR PANEL/ EECBG GRANT	-	-	-	-
11 - CENT REV SHARING CIG	172,499	168,816	159,735	166,907
ALCOHOLIC BEVERAGE LICENSE	8,125	8,002	8,020	8,020
LOCAL HALF-CENT SALES TAX	640,743	672,785	694,209	717,742
MOTOR FUEL TAX REBATE	4,668	4,863	3,600	3,600
FDOT GRANT	27,012	31,594	32,384	32,384
JAG D GRANT	1,751	1,269	1,535	-
9-1-1 USER FEES	102,187	84,950	85,950	75,950
DEPT OF JUSTICE GRANT	-	-	-	-
JAG C GRANT	78,440	83,805	72,193	-
FLORIDA BLVD MAINTENANCE	31,156	24,068	33,054	34,046
LIFEGUARD\BEACH CLEAN UP	202,444	208,517	214,773	216,289
COUNTY OCCUPATIONAL TAX	10,725	10,885	11,900	11,900
BOARD OF APPEALS FEES	1,500	4,000	3,600	3,600
PLANNING REVIEW BOARD FEE	525	250	1,500	1,500
LIEN LETTERS	4,925	4,465	3,500	3,500
COPIES	870	1,231	150	150
ID & FINGERPRINT CHARGES	190	120	1,000	1,000
SOLICITORS PERMITS	576	100	100	100
REZONING/COMP PLAN CHANGES	-	-	500	500
ZONING VERIFICATION CHARGES	25	75	-	-
ELECTION QUALIFYING FEES	-	944	-	-
COURT FINES	19,642	26,337	23,500	25,000
VIOLATIONS-LOCAL ORDS.	22,762	30,350	28,000	29,000
ALARM VIOLATIONS	330	335	800	850
ANIMAL CONTROL VIOLATIONS	6,776	5,105	5,100	5,100
CODE ENFORCEMENT VIOLATIONS	-	2,082	-	-
INTEREST ON INVESTMENTS	9,301	3,426	12,500	12,500
STATE BOARD ADMIN INTEREST	19	10	45	45
CELLULAR TOWER RENTALS	68,550	94,253	62,675	62,675
SIDEWALK RENTAL	8,019	9,870	9,570	9,860
SURPLUS EQUIPMENT SALES	-	65,602	17,750	17,750
INSURANCE PROCEEDS	1,535	1,249	-	-
OTHER MISC. REVENUES	35,183	24,110	25,000	25,000
GENERAL FUND DONATION ACCOUNT	-	503	-	-
INTERFUND TRANSFERS	271,505	10,000	10,000	10,000
CONTRIB. FROM OTHER FUNDS	50,000	50,000	75,000	75,000
APPROPRIATED FUND BALANCE	-	-	214,025	120,000
TOTAL REVENUE	<u>\$ 4,658,726</u>	<u>\$ 4,552,017</u>	<u>\$ 4,792,755</u>	<u>\$ 4,732,501</u>

## GENERAL FUND REVENUE

AD VALOREM TAXES	\$ 2,274,361
OTHER TAXES	1,198,641
FRANCHISE FEES	302,600
SHARED REVENUE	358,669
CHARGES FOR SERVICE	201,850
FINES	59,950
INTEREST	12,545
OTHER	193,885
TRANSFERS	10,000
APPROPRIATED FUND BALANCE	120,000
	<u>\$ 4,732,501</u>

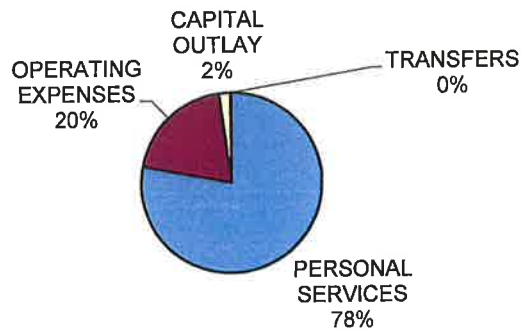


<b>GENERAL FUND EXPENDITURES BY DEPARTMENT</b>	<b>ACTUAL BALANCE 09/30/13</b>	<b>ACTUAL BALANCE 09/30/14</b>	<b>AMENDED FY 2015 BUDGET</b>	<b>FISCAL YEAR 2016 BUDGET</b>
MAYOR AND COUNCIL	\$ 32,012	\$ 31,095	\$ 31,935	\$ 31,985
CITY MANAGER	98,640	102,828	186,488	121,023
FINANCE DEPARTMENT	107,749	113,767	119,643	123,392
CITY ATTORNEY	61,058	71,941	112,590	104,600
BUILDING DEPARTMENT	228,217	232,615	261,164	272,393
CITY CLERK	145,310	152,963	162,862	101,592
NON-DEPARTMENTAL	391,700	128,940	188,146	200,826
POLICE DEPARTMENT	2,736,786	2,861,730	2,934,911	2,925,059
ANIMAL CONTROL DIVISION	67,992	52,416	60,663	62,790
PUBLIC WORKS DEPARTMENT	466,802	476,480	491,565	523,086
LIFEGUARDS / BEACH CLEANUP	216,710	203,895	241,244	241,244
<b>TOTAL EXPENDITURES</b>	<b>\$ 4,552,976</b>	<b>\$ 4,428,669</b>	<b>\$ 4,791,211</b>	<b>\$ 4,707,990</b>

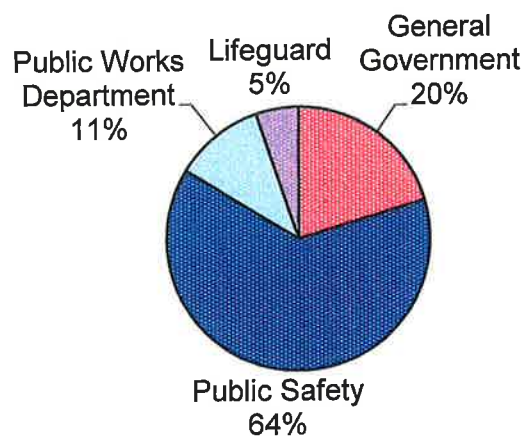
## GENERAL FUND EXPENDITURES

PERSONAL SERVICES	\$ 3,670,787
OPERATING EXPENSES	933,945
CAPITAL OUTLAY	91,400
TRANSFERS	11,858
	<u>\$ 4,707,990</u>

**Expenditures by Category**



**General Fund Expenditures by Function**



# CITY OF NEPTUNE BEACH

2015– 2016

## 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

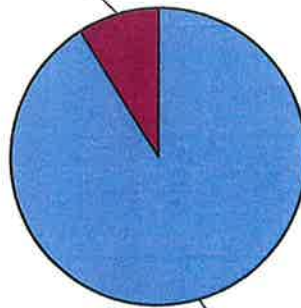
Type of Employee	2015-2016	2014-2015	Change
Full Time Non Bargaining	<u>5</u>	<u>5</u>	<u>0</u>

## MAYOR AND COUNCIL

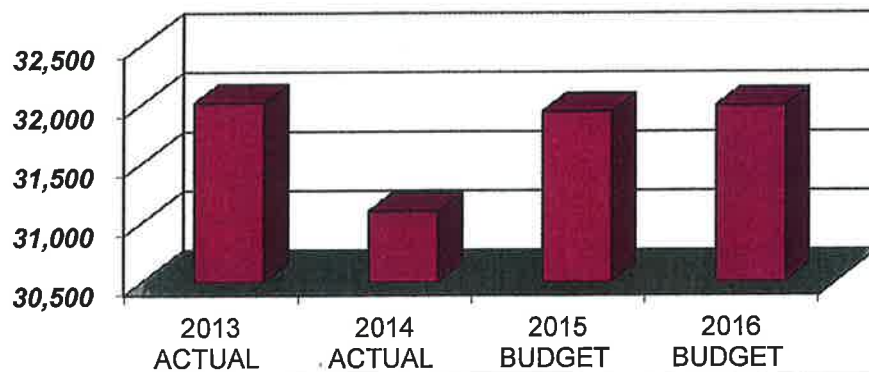
PERSONAL SERVICES  
OPERATING EXPENSES  
CAPITAL OUTLAY

\$	29,135
	2,850
	-
<u>\$</u>	<u>31,985</u>

OPERATING  
EXPENSES  
9%



PERSONAL  
SERVICES  
91%



**MAYOR AND COUNCIL**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
REGULAR SALARIES	\$ 27,000	\$ 27,000	\$ 27,000	\$ 27,000
FICA	1,674	1,674	1,674	1,674
WORKERS' COMPENSATION	65	67	68	68
MEDICARE	392	392	393	393
TRAVEL AND PER DIEM	918	1,030	-	-
INSURANCE	272	299	320	350
PROMOTIONAL ACTIVITIES	85	-	1,000	1,000
OFFICE SUPPLIES	1,225	-	480	500
BOOKS, SUBSCRIP & MEMBER	381	633	500	500
EDUCATIONAL COURSES	-	-	500	500
	<u>\$ 32,012</u>	<u>\$ 31,095</u>	<u>\$ 31,935</u>	<u>\$ 31,985</u>

# CITY OF NEPTUNE BEACH

2015 – 2016

## 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	2015-2016	2014-2015	Change
Full Time Non Bargaining	<u>2</u>	<u>2</u>	<u>0</u>

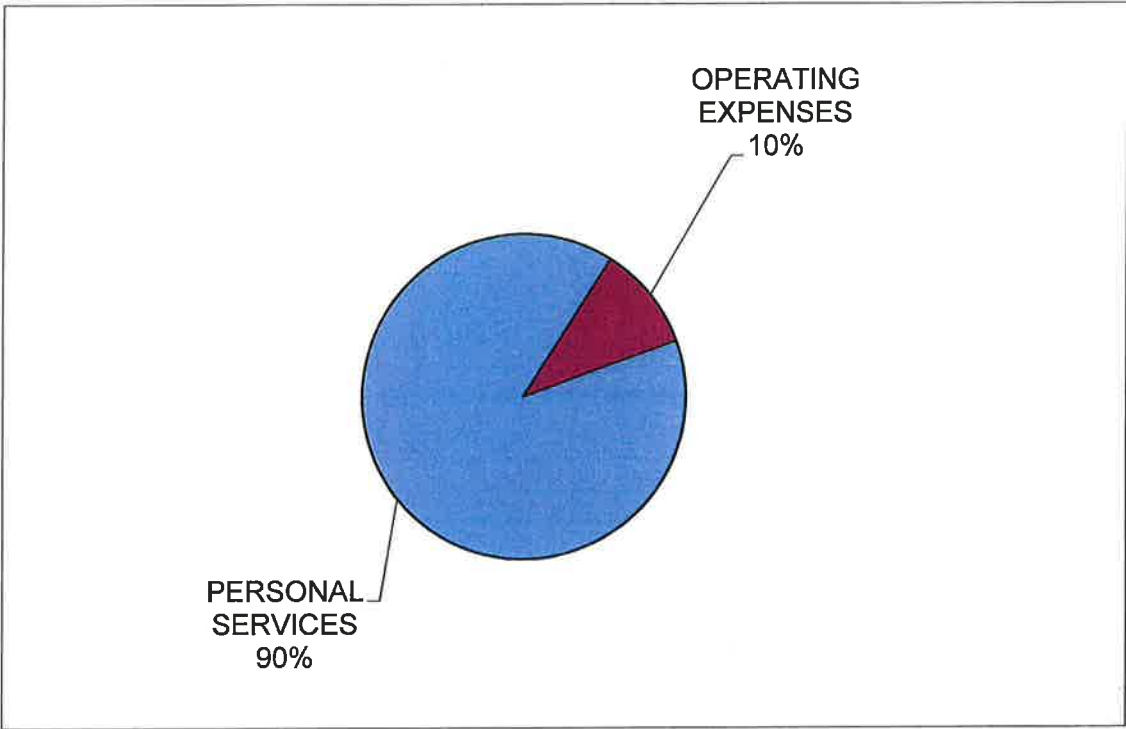
## CAPITAL REQUESTS

None



CITY MANAGER

PERSONAL SERVICES	\$	108,438
OPERATING EXPENSES		12,585
CAPITAL OUTLAY		-
	\$	<u>121,023</u>



CITY MANAGER	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
REGULAR SALARIES	\$ 67,446	\$ 70,322	\$ 124,193	\$ 75,921
SPECIAL PAY	360	500	640	360
FICA	3,881	4,160	7,638	4,707
RETIREMENT CONTRIBUTIONS	10,226	10,483	18,011	12,147
LIFE & HEALTH INSURANCE	9,928	10,565	16,094	13,927
WORKERS' COMPENSATION	264	269	275	275
MEDICARE	942	985	2,062	1,101
OTHER CONTRACTUAL SERVICE	-	358	360	360
TRAVEL AND PER DIEM	19	5	-	1,000
INSURANCE	385	423	450	425
REPAIR AND MAINTENANCE	285	229	300	300
OFFICE SUPPLIES	1,242	1,225	2,500	900
OPERATING SUPPLIES	282	82	200	200
BOOKS, SUBSCRIP & MEMBER	578	822	750	750
EDUCATIONAL COURSES	-	-	-	1,000
VEHICLE REPAIR & MAINT	-	76	125	-
GAS, OIL, & LUBRICANTS	2,802	2,324	2,440	-
VEHICLE ALLOWANCE	-	-	1,250	6,000
MOVING ALLOWANCE	-	-	-	1,650
MACHINERY AND EQUIPMENT	-	-	-	-
CONTINGENCIES & EMERGENCIES	-	-	-	-
	<u>\$ 98,640</u>	<u>\$ 102,828</u>	<u>\$ 186,488</u>	<u>\$ 121,023</u>

# CITY OF NEPTUNE BEACH

2015 – 2016

## 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

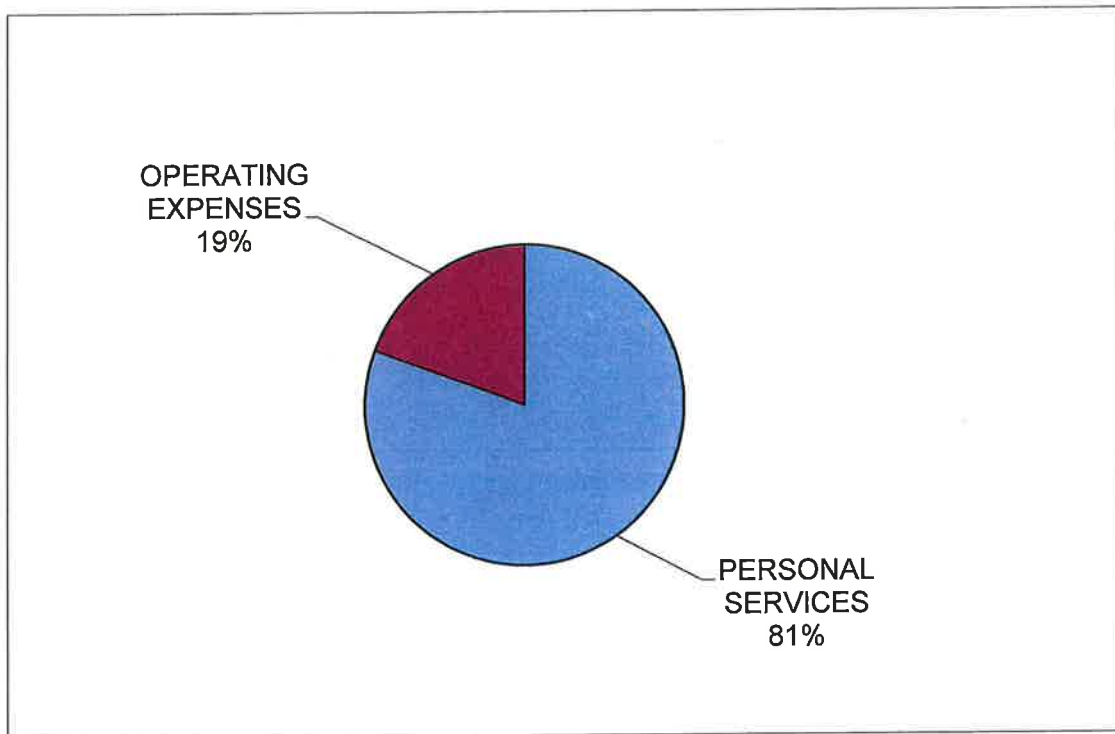
Type of Employee	2015-2016	2014-2015	Change
Full Time Bargaining	2	2	0
Full Time Non Bargaining	2	2	0
Part-Time Non Bargaining	<u>1</u>	<u>1</u>	<u>0</u>
Total	<u>5</u>	<u>5</u>	<u>0</u>

### CAPITAL REQUESTS

None

## FINANCE DEPARTMENT

PERSONAL SERVICES	\$ 99,462
OPERATING EXPENSES	23,930
CAPITAL OUTLAY	-
	<u>\$ 123,392</u>



**FINANCE DEPARTMENT**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
REGULAR SALARIES	\$ 68,516	\$ 70,799	\$ 76,311	\$ 78,600
OVERTIME	695	573	800	800
SPECIAL PAY	570	643	750	750
FICA	4,216	4,320	4,617	4,873
RETIREMENT CONTRIBUTIONS	5,953	6,154	6,988	7,074
LIFE & HEALTH INSURANCE	5,239	4,722	5,549	5,993
WORKERS' COMPENSATION	250	255	260	260
MEDICARE	986	1,010	1,080	1,112
ACCOUNTING AND AUDIT	12,956	15,724	11,763	12,350
OTHER CONTRACTUAL SERVICES	85	207	275	275
TRAVEL AND PER DIEM	613	970	975	1,000
COMMUNICATIONS SERVICES	480	480	480	480
POSTAGE (INC. FED EX)	35	106	75	50
INSURANCE	816	897	975	975
REPAIR & MAINTENANCE	1,405	3,075	4,000	4,000
PRINTING AND BINDING	220	249	90	75
OTHER CURRENT CHARGES	-	-	325	325
OFFICE SUPPLIES	3,625	3,039	3,000	3,000
OPERATING SUPPLIES	369	-	350	350
BOOKS, SUBSCRIP & MEMBER	281	205	600	600
EDUCATIONAL COURSES	439	340	380	450
MACHINERY AND EQUIPMENT	-	-	-	-
	<u>\$ 107,749</u>	<u>\$ 113,767</u>	<u>\$ 119,643</u>	<u>\$ 123,392</u>

# **CITY OF NEPTUNE BEACH**

**2015 – 2016**

## **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.

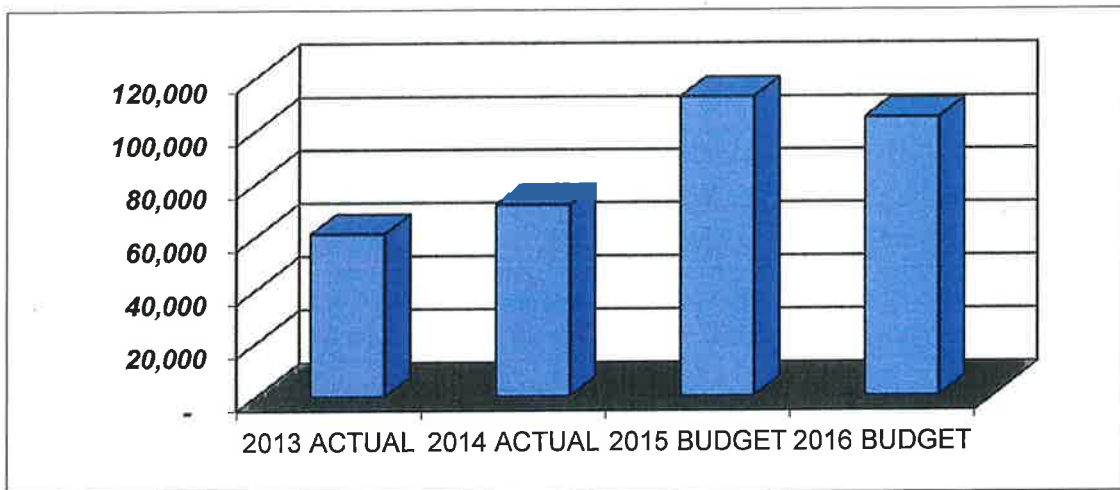
### **STAFFING TABLE**

Not applicable.

## CITY ATTORNEY

PERSONAL SERVICES  
OPERATING EXPENSES  
CAPITAL OUTLAY

\$	-
	104,600
	-
<u>\$</u>	<u>104,600</u>



**CITY ATTORNEY**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
PROFESSIONAL SERVICES	\$ 23,687	\$ 31,579	\$ 54,990	\$ 47,000
SPECIAL MAGISTRATE/CODE ENFORC.	4,095	6,066	6,000	6,000
LEGAL SERVICES RETAINER	33,000	33,990	51,000	51,000
OPERATING SUPPLIES	-	-	-	-
BOOKS, SUBSCRIP & MEMBER	276	306	600	600
	<u>\$ 61,058</u>	<u>\$ 71,941</u>	<u>\$ 112,590</u>	<u>\$ 104,600</u>



# CITY OF NEPTUNE BEACH

2015 – 2016

## 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

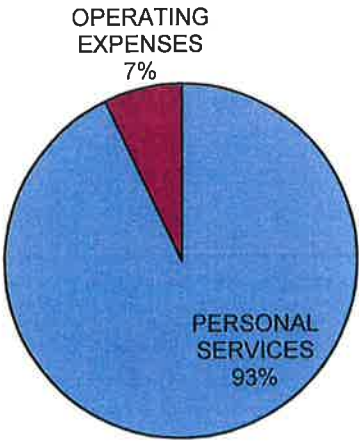
Type of Employee	2015-2016	2014-2015	Change
Full Time Bargaining	1	1	0
Full Time Non Bargaining	2	2	0
Part Time Non Bargaining	<u>1</u>	<u>1</u>	<u>0</u>
Total	<u><u>4</u></u>	<u><u>4</u></u>	<u><u>0</u></u>

### CAPITAL REQUESTS

None

**BUILDING DEPARTMENT**

PERSONAL SERVICES	\$ 252,963
OPERATING EXPENSES	19,430
CAPITAL OUTLAY	-
	<u>\$ 272,393</u>



<b>BUILDING DEPARTMENT</b>	<b>ACTUAL BALANCE 09/30/13</b>	<b>ACTUAL BALANCE 09/30/14</b>	<b>AMENDED FY 2015 BUDGET</b>	<b>FISCAL YEAR 2016 BUDGET</b>
REGULAR SALARIES	\$ 161,560	\$ 163,671	\$ 183,540	\$ 189,046
OVERTIME	263	271	300	300
SPECIAL PAY	960	960	960	1,210
FICA	9,091	9,334	10,929	11,721
RETIREMENT CONTRIBUTIONS	11,432	11,694	12,625	13,233
LIFE & HEALTH INSURANCE	24,070	26,457	30,243	32,662
WORKERS' COMPENSATION	1,969	2,007	2,050	2,050
MEDICARE	2,126	2,183	2,582	2,741
PROFESSIONAL SERVICES	-	-	250	250
OTHER CONTRACTUAL SERVICES	2,112	-	2,000	2,000
TRAVEL & PER DIEM	423	135	300	800
COMMUNICATION SERVICES	960	960	960	960
INSURANCE	2,494	2,740	2,925	3,020
REPAIR AND MAINTENANCE	5,068	7,001	5,000	5,000
OPERATING SUPPLIES	2,473	2,319	1,800	2,000
BOOKS, SUBSCRIP & MEMBER	85	349	500	650
EDUCATIONAL COURSES	349	190	500	1,000
VEHICLE REPAIR & MAINT	163	-	300	250
GAS, OIL, & LUBRICANTS	2,557	2,329	3,300	3,400
MACHINERY & EQUIPMENT	-	-	-	-
MUNICIPAL BOARDS	62	15	100	100
	<u>\$ 228,217</u>	<u>\$ 232,615</u>	<u>\$ 261,164</u>	<u>\$ 272,393</u>

# CITY OF NEPTUNE BEACH

2015 – 2016

## 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

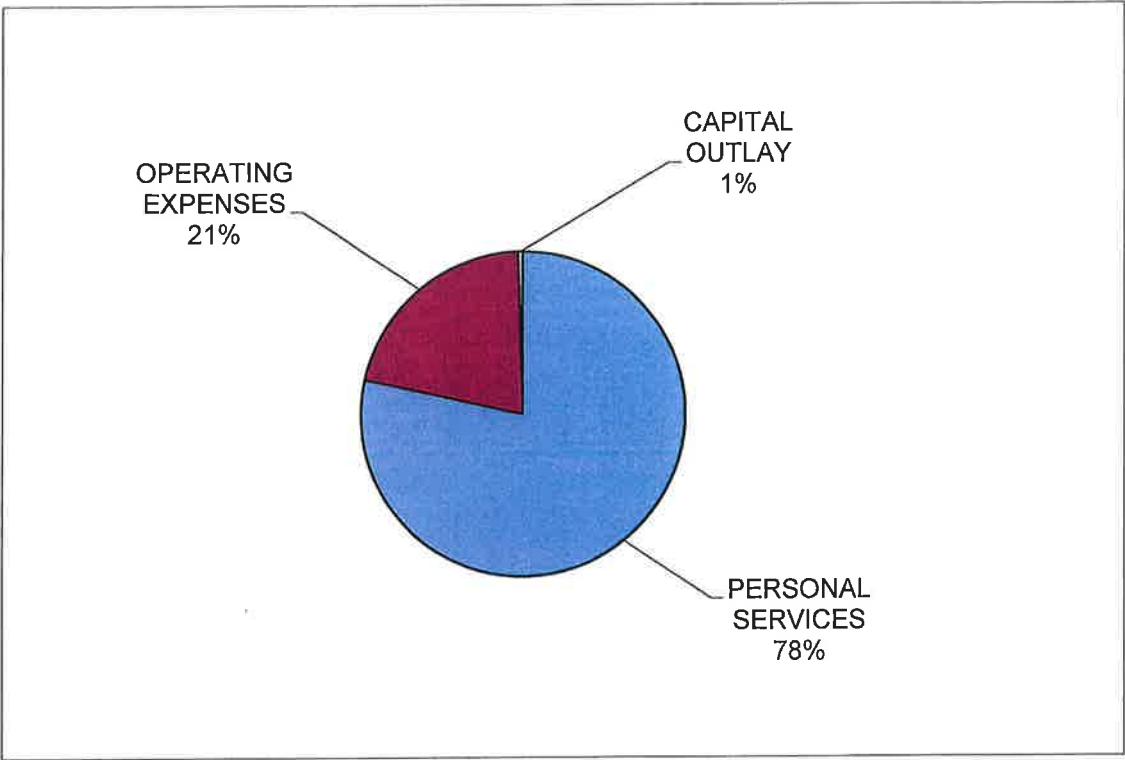
Type of Employee	2015-2016	2014-2015	Change
Full Time Bargaining	0	1	1
Full Time Non Bargaining	<u>1</u>	<u>1</u>	<u>0</u>
Total	<u><u>1</u></u>	<u><u>2</u></u>	<u><u>1</u></u>

### CAPITAL REQUESTS

Miscellaneous	<u>\$ 500.00</u>
---------------	------------------

CITY CLERK

PERSONAL SERVICES	\$ 79,712
OPERATING EXPENSES	21,380
CAPITAL OUTLAY	500
	<u>\$ 101,592</u>



**CITY CLERK**

	ACTUAL BALANCE 9/30/2013	ACTUAL BALANCE 9/30/2014	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
REGULAR SALARIES	\$ 99,831	\$ 97,279	\$ 105,265	\$ 57,256
OVERTIME	340	496	500	300
SPECIAL PAY	1,500	1,775	1,800	900
FICA	6,070	5,922	6,461	3,550
RETIREMENT CONTRIBUTIONS	8,963	8,921	9,687	5,872
LIFE & HEALTH INSURANCE	12,566	14,959	14,703	10,761
WORKERS' COMPENSATION	221	225	230	230
MEDICARE	1,420	1,385	1,511	843
OTHER CONTRACTUAL SERVICE	-	565	1,700	1,600
ELECTION EXPENSES	-	144	200	200
TRAVEL AND PER DIEM	-	-	925	1,000
COMMUNICATION SERVICES	480	480	480	480
INSURANCE	612	673	725	750
REPAIR AND MAINTENANCE	1,089	1,070	1,500	1,500
PRINTING AND BINDING	5,635	3,597	5,500	5,500
PROMOTIONAL & ADVERTISING	4,660	5,325	5,500	5,500
OFFICE SUPPLIES	1,017	2,161	3,200	2,000
OPERATING SUPPLIES	-	770	350	350
BOOKS, SUBSCRIP & MEMBER	906	1,796	1,300	1,500
EDUCATIONAL COURSES	-	-	825	1,000
MACHINERY & EQUIPMENT	-	5,420	500	500
	<u>\$ 145,310</u>	<u>\$ 152,963</u>	<u>\$ 162,862</u>	<u>\$ 101,592</u>

## 2015 – 2016

### NON-DEPARTMENTAL

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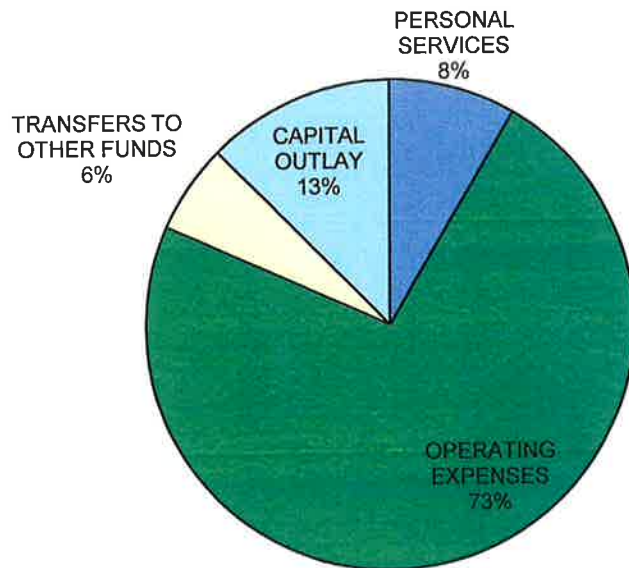
**MISSION** Non-departmental accounts are used for expenses that are associated with the City Hall Building and are not specifically allocable to any other department.

#### CAPITAL REQUESTS

Required Software Upgrade	\$ 13,000
2 File Servers	<u>\$ 12,000</u>
	<u>\$ 25,000</u>

## NON-DEPARTMENTAL

PERSONAL SERVICES	\$ 16,868
OPERATING EXPENSES	147,100
TRANSFERS TO OTHER FUNDS	11,858
CAPITAL OUTLAY	25,000
	<hr/>
	\$ 200,826





NON-DEPARTMENTAL	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
REGULAR SALARIES	\$ 9,760	\$ 9,163	\$ 10,531	\$ 10,847
OVERTIME	119	258	300	300
SPECIAL PAY	525	525	600	600
FICA	641	609	715	715
RETIREMENT CONTRIBUTIONS	909	886	1,008	1,008
LIFE & HEALTH INSURANCE	1,870	1,830	2,681	2,895
WORKERS' COMPENSATION	322	328	335	335
MEDICARE	150	142	168	168
OTHER CONTRACTUAL SERVICES	7,217	7,294	8,300	10,000
COMMUNICATIONS SERVICES	15,229	15,922	24,500	20,000
POSTAGE (INC. FED EX)	7,354	6,394	7,600	7,500
UTILITIES	14,537	12,774	17,500	15,000
RENTALS AND LEASES	5,344	5,789	5,800	5,800
INSURANCE	23,244	28,441	28,500	33,000
REPAIR AND MAINTENANCE	18,826	12,722	17,500	20,000
PRINTING AND BINDING	149	-	1,250	1,000
OFFICE SUPPLIES	5,559	6,212	6,200	7,000
MISCELLANEOUS EXP	330	165	500	500
BUILDING IMPROVEMENTS	6,151	-	2,300	2,300
MACHINERY AND EQUIPMENT	-	2,584	15,000	25,000
HOLIDAY EXPENDITURES	-	5,045	25,000	25,000
HURRICANE EXPENDITURES	-	-	-	-
TRANSFER TO OTHER FUND	11,858	11,858	11,858	11,858
TRANSFER TO DEBT SERVICE FUND	261,506	-	-	-
	<u>\$ 391,700</u>	<u>\$ 128,940</u>	<u>\$ 188,146</u>	<u>\$ 200,826</u>

# CITY OF NEPTUNE BEACH

2015 – 2016

## 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	2015-2016	2014-2015	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

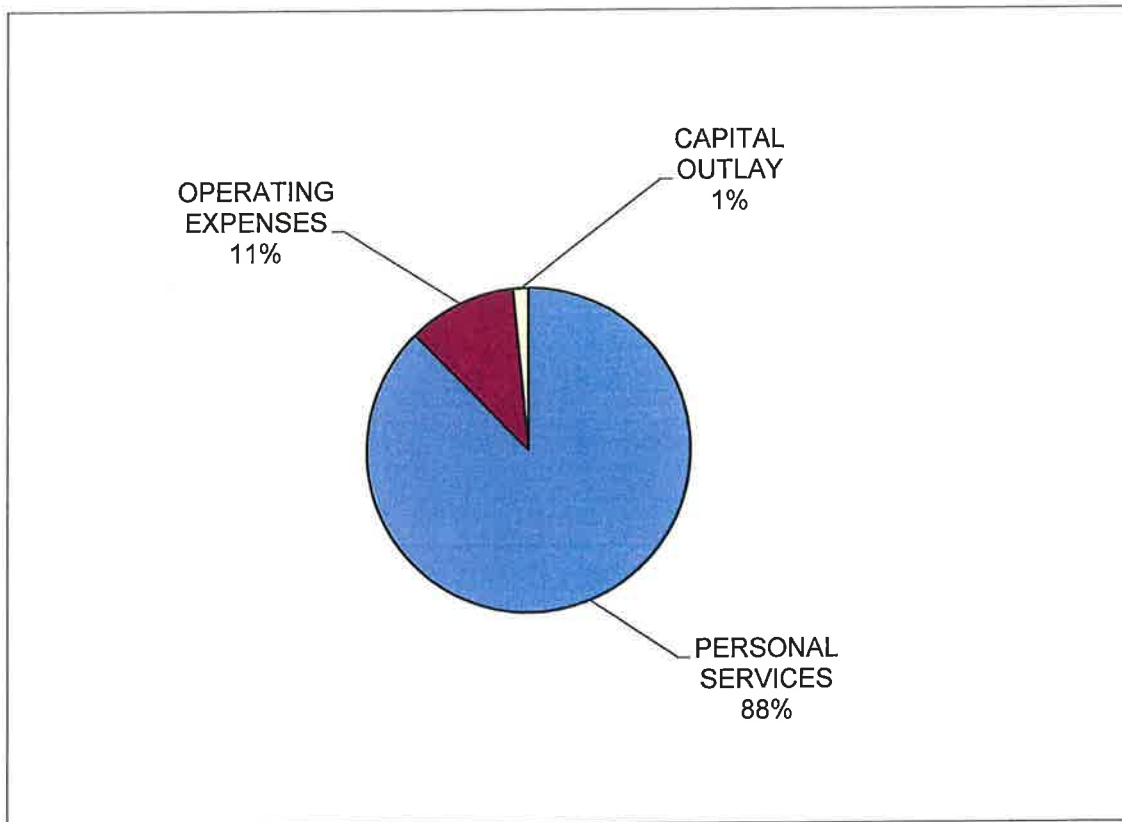
\*\* School Crossing Guards and part time dispatcher

### CAPITAL REQUESTS:

2 Police Vehicles	\$ 39,500
Computers (2) Dispatch, Asst. Chief	<u>1,900</u>
	<u>\$ 41,400</u>

## POLICE DEPARTMENT

PERSONAL SERVICES	\$ 2,562,204
OPERATING EXPENSES	317,455
CAPITAL OUTLAY	45,400
	<u>\$ 2,925,059</u>



<b>POLICE DEPARTMENT</b>	<b>ACTUAL BALANCE 09/30/13</b>	<b>ACTUAL BALANCE 09/30/14</b>	<b>AMENDED FY 2015 BUDGET</b>	<b>FISCAL YEAR 2016 BUDGET</b>
REGULAR SALARIES	\$ 1,531,195	\$ 1,515,143	\$ 1,472,070	\$ 1,516,232
OVERTIME	145,763	170,167	136,475	136,475
SPECIAL PAY	40,810	38,165	39,000	39,000
FICA	101,534	99,385	107,326	110,546
RETIREMENT CONTRIBUTIONS	340,497	377,539	414,902	427,349
LIFE & HEALTH INSURANCE	196,951	225,034	251,976	272,134
WORKERS' COMPENSATION	33,131	33,776	34,500	34,500
MEDICARE	23,746	23,243	25,212	25,968
PROFESSIONAL SERVICES	700	880	1,425	1,000
OTHER CONTRACTUAL SERVICE	28,630	41,638	36,082	36,000
COVERT INVESTIGATIONS ACCOUNT	-	-	500	500
TRAVEL AND PER DIEM	687	845	1,000	4,000
COMMUNICATIONS SERVICES	45,457	54,022	59,400	62,000
UTILITY SERVICES/RANGE	-	430	800	400
INSURANCE	49,368	54,283	53,555	53,555
REPAIR AND MAINTENANCE	4,136	3,377	8,000	8,000
PROMOTIONAL & ADVERTISING	-	-	500	500
OFFICE SUPPLIES	3,533	6,192	5,000	7,000
OPERATING SUPPLIES	9,396	19,943	13,500	16,000
BOOKS, SUBSCRIP & MEMBER	635	846	660	1,000
EDUCATIONAL COURSES	3,832	1,733	7,000	9,000
RADIO REPAIR & MAINT	-	-	500	500
VEHICLE REPAIR & MAINT	33,962	36,754	36,000	36,000
GAS, OIL, & LUBRICANTS	61,542	70,063	70,500	70,500
UNIFORMS	12,112	16,674	11,500	11,500
BUILDING IMPROVEMENTS	-	-	3,000	4,000
MACHINERY AND EQUIPMENT	-	12,288	70,800	41,400
DRUG GRANT	2,268	1,269	1,535	-
DEPT OF JUSTICE GRANT	-	-	-	-
JAG GRANT, AMERICAN RECOVERY	-	-	-	-
BYRNE JAG GRANT 2009	-	-	-	-
BYRNE JAG GRANT C	58,181	55,963	72,193	-
SDHS GRANT	7,204	-	-	-
EMERGENCY RESPONSE TEAM	-	-	-	-
LOCAL LAW ENFORCEMENT BG	1,516	-	-	-
	<u>\$ 2,736,786</u>	<u>\$ 2,861,730</u>	<u>\$ 2,934,911</u>	<u>\$ 2,925,059</u>

# CITY OF NEPTUNE BEACH

2015 – 2016

## ANIMAL CONTROL DIVISION

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

### STAFFING TABLE

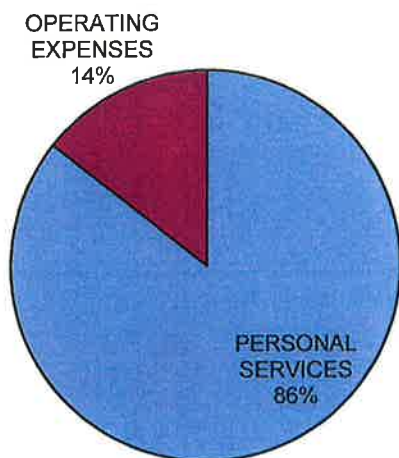
Type of Employee	2015-2016	2014-2015	Change
Full Time Bargaining	<u>1</u>	<u>1</u>	<u>0</u>
Part Time	<u>0</u>	<u>0</u>	<u>0</u>

### CAPITAL REQUESTS

None

## ANIMAL CONTROL DIVISION

PERSONAL SERVICES	\$ 53,760
OPERATING EXPENSES	9,030
CAPITAL OUTLAY	-
	<u>\$ 62,790</u>



<b>ANIMAL CONTROL DIVISION</b>	<b>ACTUAL BALANCE 09/30/13</b>	<b>ACTUAL BALANCE 09/30/14</b>	<b>AMENDED FY 2015 BUDGET</b>	<b>FISCAL YEAR 2016 BUDGET</b>
REGULAR SALARIES	\$ 31,489	\$ 31,429	\$ 35,120	\$ 36,174
OVERTIME	273	1,644	2,000	2,000
SPECIAL PAY	-	-	-	-
FICA	1,956	2,018	2,144	2,243
RETIREMENT CONTRIBUTIONS	2,179	2,306	2,421	2,532
LIFE & HEALTH INSURANCE	6,405	7,430	8,621	9,311
WORKERS' COMPENSATION	936	955	975	975
MEDICARE	458	472	502	525
PROFESSIONAL SERVICES	-	-	200	500
OTHER CONTRACTURAL SERVICES	25	50	300	450
TRAVEL AND PER DIEM	209	-	250	250
COMMUNICATIONS SERVICES	480	480	480	480
INSURANCE	1,111	1,221	1,225	1,300
REPAIR AND MAINTENANCE	312	115	500	400
OFFICE SUPPLIES	-	217	100	100
OPERATING SUPPLIES	1,035	1,079	1,500	1,500
BOOKS, SUBSCRIP & MEMBER	-	-	50	50
EDUCATIONAL COURSES	285	-	300	100
RADIO REPAIR MAINTENANCE	-	-	100	100
VEHICLE REPAIR & MAINTENANCE	253	-	1,000	1,500
GAS, OIL, & LUBRICANTS	2,970	3,000	2,575	2,000
UNIFORMS	-	-	300	300
MACHINERY & EQUIPMENT	17,616	-	-	-
	<u>\$ 67,992</u>	<u>\$ 52,416</u>	<u>\$ 60,663</u>	<u>\$ 62,790</u>

# CITY OF NEPTUNE BEACH

2015 – 2016

## 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	2015-2016	2014-2015	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>

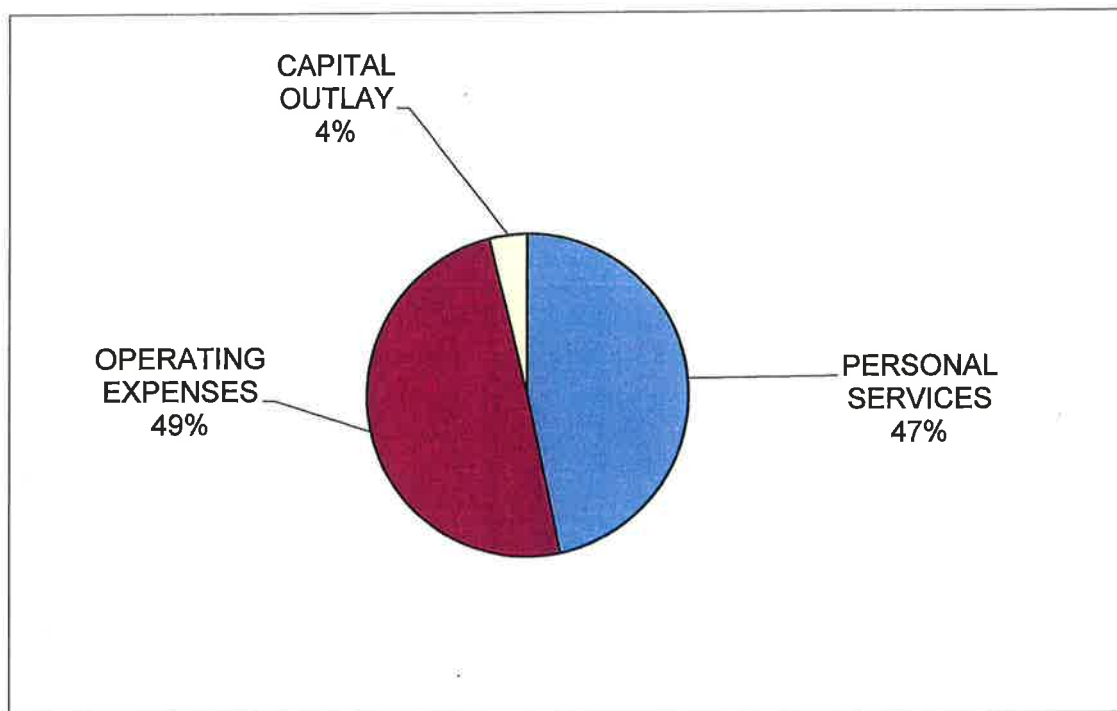
### CAPITAL REQUESTS

Mower for parks and right-of ways	<u>\$ 20,500</u>
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## PUBLIC WORKS DEPARTMENT

PERSONAL SERVICES	\$ 244,586
OPERATING EXPENSES	258,000
CAPITAL OUTLAY	20,500
	<u>\$ 523,086</u>



**PUBLIC WORKS DEPARTMENT**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
REGULAR SALARIES	\$ 147,158	\$ 162,874	\$ 164,646	\$ 169,585
OVERTIME	4,141	3,230	2,500	2,500
SPECIAL PAY	3,225	3,313	3,375	3,675
FICA	9,013	10,376	12,565	12,942
RETIREMENT CONTRIBUTIONS	11,546	11,895	13,708	14,119
LIFE & HEALTH INSURANCE	21,144	32,902	30,991	33,470
WORKERS' COMPENSATION	4,994	5,091	5,200	5,200
MEDICARE	2,108	2,427	3,005	3,095
PROFESSIONAL SERVICES	-	-	100	100
OTHER CONTRACTUAL SERVICE	12,977	12,746	13,500	13,500
TRAVEL AND PER DIEM	-	-	50	50
COMMUNICATIONS SERVICES	6,789	5,105	5,550	5,550
UTILITY SERVICES	127,569	127,026	130,000	130,000
RENTALS AND LEASES	5,312	4,669	6,500	6,500
INSURANCE	11,862	12,913	12,700	13,700
REPAIR AND MAINTENANCE	44,157	23,898	30,500	30,500
OFFICE SUPPLIES	865	374	575	600
OPERATING SUPPLIES	8,678	16,084	17,500	18,000
BOOKS, SUBSCRIP & MEMBER	375	522	300	400
EDUCATIONAL COURSES	127	156	350	350
VEHICLE REPAIR & MAINT	17,480	12,655	12,200	12,200
GAS, OIL, & LUBRICANTS	25,557	27,206	24,200	25,000
UNIFORMS	1,725	1,020	1,550	1,550
MACHINERY AND EQUIPMENT	-	-	-	20,500
	<u>\$ 466,802</u>	<u>\$ 476,480</u>	<u>\$ 491,565</u>	<u>\$ 523,086</u>

# CITY OF NEPTUNE BEACH

2015 – 2016

## LIFEGUARDS / BEACH CLEANUP

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

### STAFFING TABLE

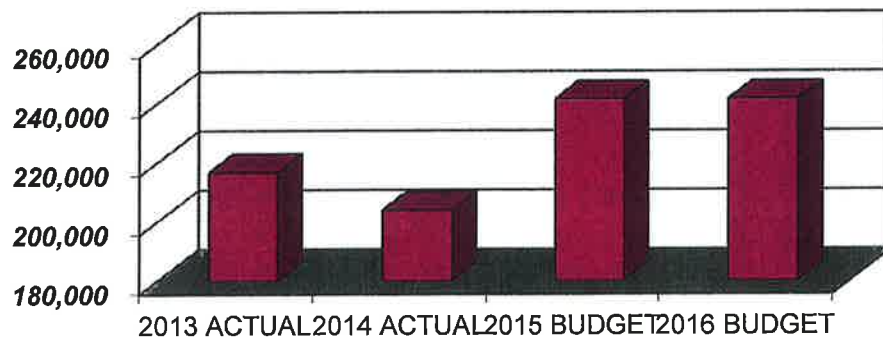
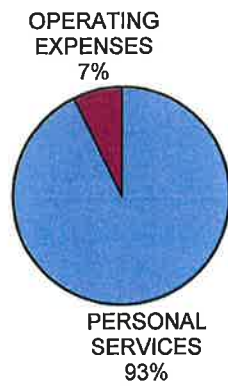
Type of Employee	2015-2016	2014-2015	Change
Full Time Bargaining	<u>1</u>	<u>1</u>	<u>0</u>
Seasonal	<u>26</u>	<u>26</u>	<u>0</u>
Total	<u>27</u>	<u>27</u>	<u>0</u>

### 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 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
REGULAR SALARIES	\$ 177,859	\$ 162,211	\$ 187,682	\$ 187,682
OVERTIME	358	775	1,000	1,000
SPECIAL PAY	1,575	1,575	1,575	1,575
FICA	11,034	10,193	11,908	11,908
RETIREMENT CONTRIBUTIONS	2,726	2,657	2,834	2,834
LIFE & HEALTH INSURANCE	4,559	5,488	8,589	8,589
WORKERS' COMPENSATION	6,739	7,159	7,312	7,312
MEDICARE	2,580	2,384	2,759	2,759
OTHER CONTRACTUAL SERVICES	525	378	900	700
COMMUNICATION SERVICES	-	-	75	75
UTILITY SERVICES	129	136	160	160
INSURANCE	2,721	2,989	3,000	3,000
REPAIR AND MAINTENANCE	-	-	2,800	2,800
OPERATING SUPPLIES	3,255	4,477	3,100	3,300
EDUCATIONAL COURSES	-	-	3,200	3,200
VEHICLE REPAIR AND MAINT	347	414	500	500
GAS, OIL, AND LUBRICANTS	1,263	1,257	1,650	1,650
UNIFORMS	1,040	1,801	2,200	2,200
	<u>\$ 216,710</u>	<u>\$ 203,895</u>	<u>\$ 241,244</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.

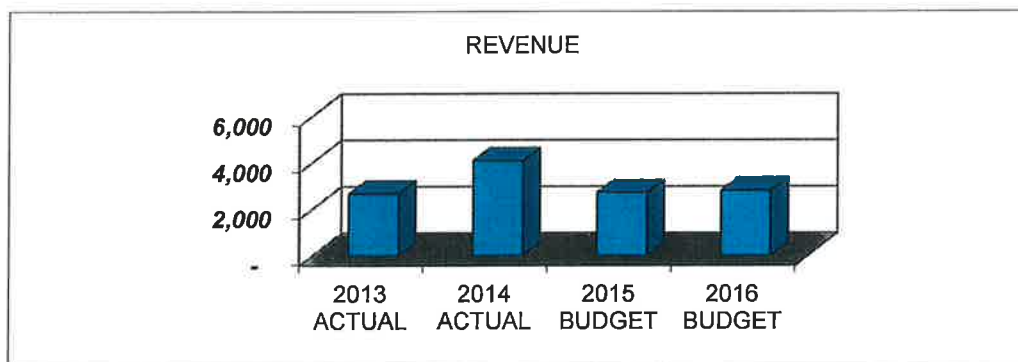
Better Jacksonville Tax - This fund accounts for the revenues obtained from the new ½ cent sales tax. Expenditures are used for capital projects to be determined by the Council.

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 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
COURT CASES/FINES	\$ 2,667	\$ 4,068	\$ 2,700	\$ 2,800
INTEREST ON INVESTMENTS	1	2	2	-
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	3,318	200
TOTAL REVENUE	2,668	4,070	6,020	3,000
<b>EXPENDITURES</b>				
OPERATING SUPPLIES	-	-	-	-
EDUCATIONAL COURSES	302	2,723	6,020	3,000
CAPITAL OUTLAY	-	-	-	-
TOTAL EXPENDITURES	302	2,723	6,020	3,000
NET REVENUE	\$ 2,366	\$ 1,347	\$ -	\$ -





**COMMUNITY DEVELOPMENT  
BLOCK GRANT FUND**

**REVENUES**

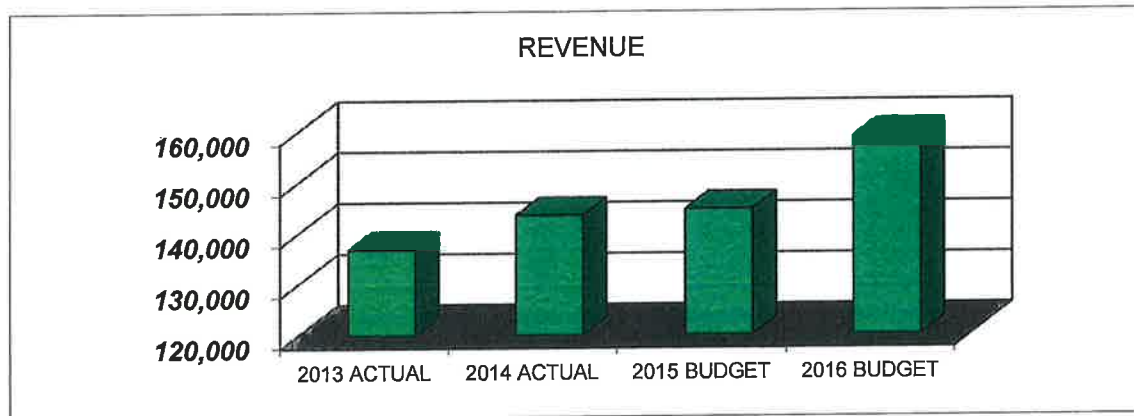
	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
PHYSICAL ENVIRONMENT	\$ 43,969	\$ 46,521	\$ 45,471	\$ 44,895
TRANS FRM GENERAL FUND	11,858	11,858	11,858	11,858
ELDER AFFAIRS GRANT	-	-	-	-
CLASS FEES COLLECTED	28,428	29,446	27,185	35,185
TRAVEL FEES COLLECTED	12,553	19,803	14,200	16,750
DONATIONS	39,999	35,903	45,915	50,110
TOTAL REVENUE	136,807	143,531	144,629	158,798

**EXPENDITURES**

OTHER HUMAN SERVICES	75,113	77,623	83,894	87,010
OTHER CONTRACTUAL SERVICE	56,418	64,123	60,735	71,788
CAPITAL OUTLAY IMPROVEMENTS	-	-	-	-
TOTAL EXPENDITURES	131,531	141,746	144,629	158,798

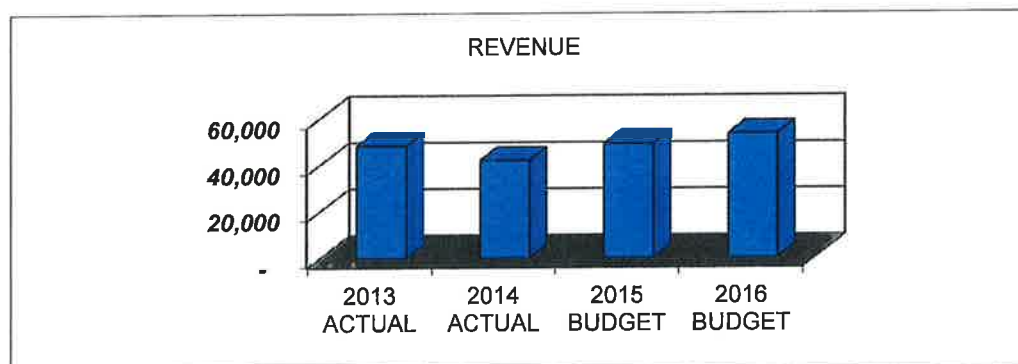
NET REVENUE

\$ 5,276	\$ 1,785	\$ -	\$ -
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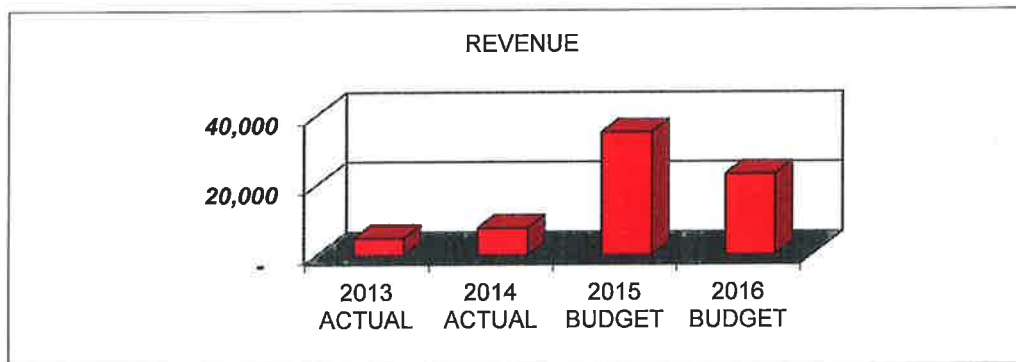
**CONVENTION DEVELOPMENT  
TAX FUND**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
SALES & USE TAXES	\$ 22,773	\$ 29,749	\$ 21,000	\$ 22,500
INTEREST EARNINGS	54	42	30	20
STATE BOARD ADMIN INTEREST	-	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	25,382	12,145	28,000	30,830
TOTAL REVENUE	48,209	41,936	49,030	53,350
<b>EXPENDITURES</b>				
OTHER CONTRACTURAL SERVICES	1,086	2,088	4,850	4,850
OPERATING SUPPLIES	680	-	-	-
BUILDING IMPROVEMENTS	-	18	3,500	3,500
IMPROVEMENTS-NOT BUILDINGS	36,443	29,830	30,680	35,000
MACHINERY & EQUIPMENT	-	-	-	-
TRANSFER TO GENERAL FUND	10,000	10,000	10,000	10,000
TOTAL EXPENDITURES	48,209	41,936	49,030	53,350
NET REVENUE	\$ -	\$ -	\$ -	\$ -



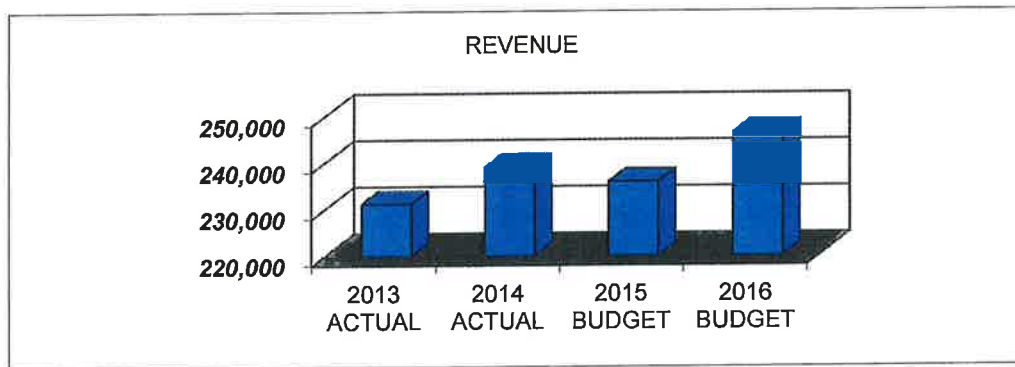
# FINES & FORFEITURES FUND

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
COURT CASES/CONFISCATED	\$ 2,933	\$ 7,638	\$ -	\$ -
INTEREST EARNINGS	30	27	25	25
STATE BOARD ADMIN INTEREST	-	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	1,817	-	35,000	23,000
TOTAL REVENUE	4,780	7,665	35,025	23,025
<b>EXPENDITURES</b>				
OPERATING SUPPLIES	4,780	5,856	35,025	23,025
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	4,780	5,856	35,025	23,025
NET REVENUE	\$ -	\$ 1,809	\$ -	\$ -



**LOCAL OPTION GAS  
TAX FUND**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
LOCAL OPTION GAS TAX FUND 107	\$ 231,193	\$ 239,021	\$ 235,798	\$ 246,291
INTEREST EARNINGS	-	-	-	-
OTHER MISC. REVENUES	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	-	-
TOTAL REVENUE	231,193	239,021	235,798	246,291
<b>EXPENDITURES</b>				
REGULAR SALARIES	186,891	147,761	160,533	165,349
OVERTIME	3,897	3,356	3,225	3,225
SPECIAL PAY	4,900	4,625	4,780	4,780
FICA	12,252	8,913	9,800	10,094
RETIREMENT CONTRIBUTIONS	14,808	11,422	13,500	13,905
LIFE & HEALTH INSURANCE	33,002	27,755	36,400	38,594
WORKERS' COMPENSATION	-	2,937	3,950	3,950
MEDICARE	2,866	2,085	2,450	2,524
INSURANCE	5,647	-	480	480
UNIFORMS	1,223	630	680	680
TOTAL EXPENDITURES	265,486	209,484	235,798	243,581
NET REVENUE	\$ (34,293)	\$ 29,537	\$ -	\$ 2,710



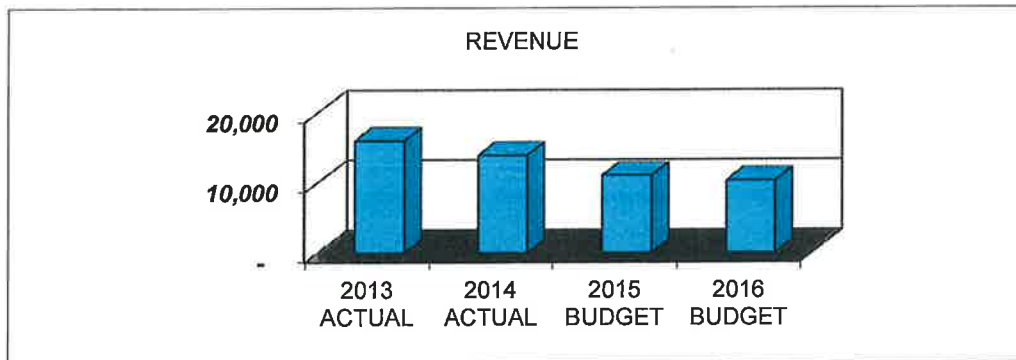
**RADIO COMMUNICATIONS  
TRUST FUND**

**REVENUES**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
RADIO COMM TRUST RECEIPTS	\$ 9,687	\$ 13,033	\$ 10,000	\$ 10,000
INTEREST EARNINGS	6	1	1	-
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	6,317	853	1,000	250
TOTAL REVENUE	16,010	13,887	11,001	10,250

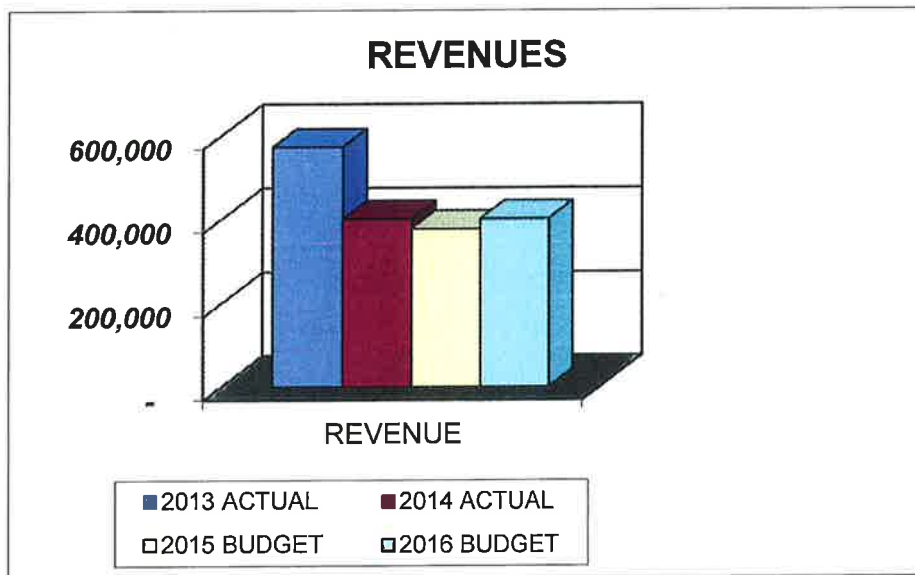
**EXPENDITURES**

OPERATING SUPPLIES	16,010	13,887	11,001	10,250
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	16,010	13,887	11,001	10,250
NET REVENUE	\$ -	\$ -	\$ -	\$ -



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

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
BETTER JAX 1/2 CENT TAX	\$ 379,719	\$ 400,521	\$ 376,745	\$ 400,668
INTEREST EARNINGS	322	377	200	200
STATE BOARD ADMIN INTEREST	3	2	-	-
OTHER MISC. REVENUES	-	-	-	-
TRANSFERS IN	192,952	-	-	-
APPROPRIATED FUND BALANCE	-	-	200,000	300,000
TOTAL REVENUE	572,996	400,900	576,945	700,868
<b>EXPENDITURES</b>				
IMPROVEMENTS	103,456	399,452	576,945	700,868
TRANSFER TO OTHER FUNDS	261,505	-	-	-
TOTAL EXPENDITURES	364,961	399,452	576,945	700,868
NET REVENUE	\$ 208,035	\$ 1,448	\$ -	\$ -

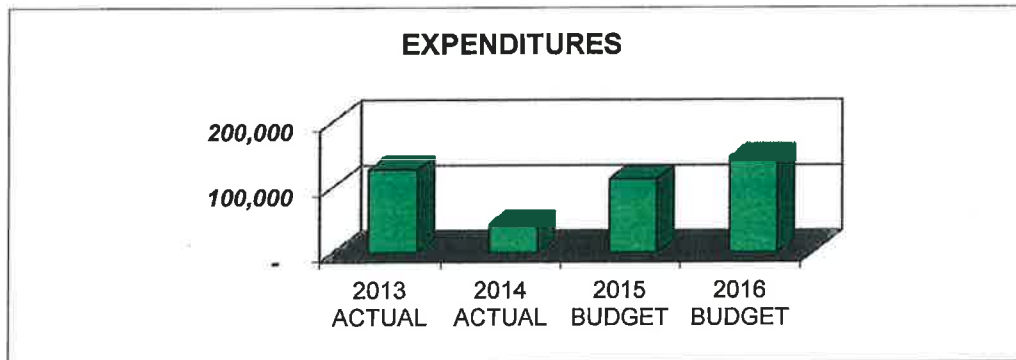


**HOLIDAY / SPECIAL EVENTS  
FUND**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
INTEREST EARNINGS	\$ 11	\$ 6	\$ 6	\$ 6
DONATIONS FOR DECORATIONS	8,011	8,000	8,000	8,000
INTERFUND TRANSFERS	-	-	-	-
APPROPRIATED FUND BALANCE	887	3,509	4,000	4,000
TOTAL REVENUE	8,909	11,515	12,006	12,006
<b>EXPENDITURES</b>				
PROMOTIONAL ACTIVITIES	8,909	11,515	12,006	12,006
TOTAL EXPENDITURES	8,909	11,515	12,006	12,006
NET REVENUE	\$ -	\$ -	\$ -	\$ -

**STREET IMPROVEMENT FUND**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b><u>REVENUES</u></b>				
8TH CENT GASOLINE TAX	\$ 61,746	\$ 57,678	\$ 63,000	\$ 65,829
INTEREST EARNINGS	151	80	85	65
STATE BOARD ADMIN. INTEREST	1	-	-	-
APPROPRIATED FUND BALANCE	64,974	-	50,000	80,000
TOTAL REVENUE	126,872	57,758	113,085	145,894
<b><u>EXPENDITURES</u></b>				
TOWN CENTER EXPENDITURES	15,488	25,505	25,000	30,000
MAYPORT FLYOVER EXPEND.	5,211	2,749	20,000	15,000
ROAD MATERIALS & SUPPLIES	106,173	16,861	68,085	100,894
MACHINERY AND EQUIPMENT	-	-	-	-
TOTAL EXPENDITURES	126,872	45,115	113,085	145,894
NET REVENUE	\$ -	\$ 12,643	\$ -	\$ -





**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.

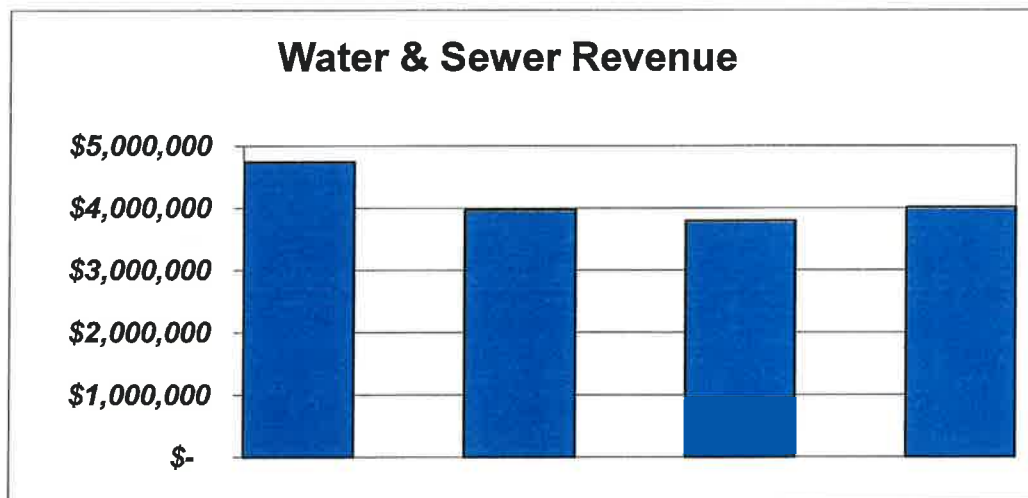
Water and Sewer Fund - This fund accounts for the activities of the City's water and sewer utility.

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**

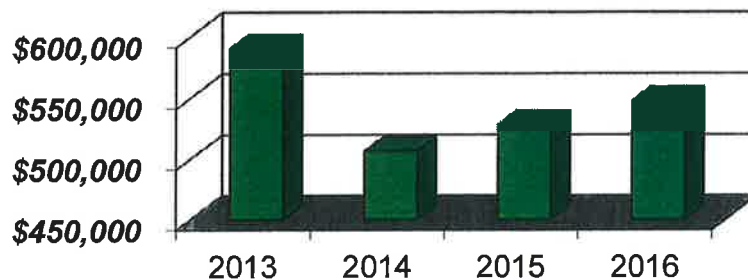
	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
WATER TAPS	\$ 5,616	\$ 7,912	\$ 8,705	\$ 8,450
WATER BASE CHARGE	591,549	622,161	600,923	620,661
WATER VOLUME CHARGE	802,938	745,848	687,318	740,163
SEWER TAPS	455	4,095	5,000	5,000
SEWER BASE CHARGE	918,802	947,685	917,245	947,331
SEWER VOLUME CHARGE	1,488,223	1,532,513	1,460,940	1,573,286
SET-UP FEES	16,599	15,505	15,531	15,531
RECONNECT FEES	16,400	17,100	20,000	20,000
DELINQUENT FEES	69,368	66,139	65,000	65,000
BAD DEBT RECOVERY	2,156	2,630	-	-
FEMA FUNDING	17,413	-	-	-
INTEREST EARNINGS	621	750	225	225
OTHER MISC. REVENUES	12,289	5,942	10,000	10,000
INTRAFUND TRANSFERS	800,265	-	-	-
TOTAL REVENUE	<u>\$ 4,742,694</u>	<u>\$ 3,968,280</u>	<u>\$ 3,790,887</u>	<u>\$ 4,005,647</u>



# **Water/Sewer General and Administrative Expenses**

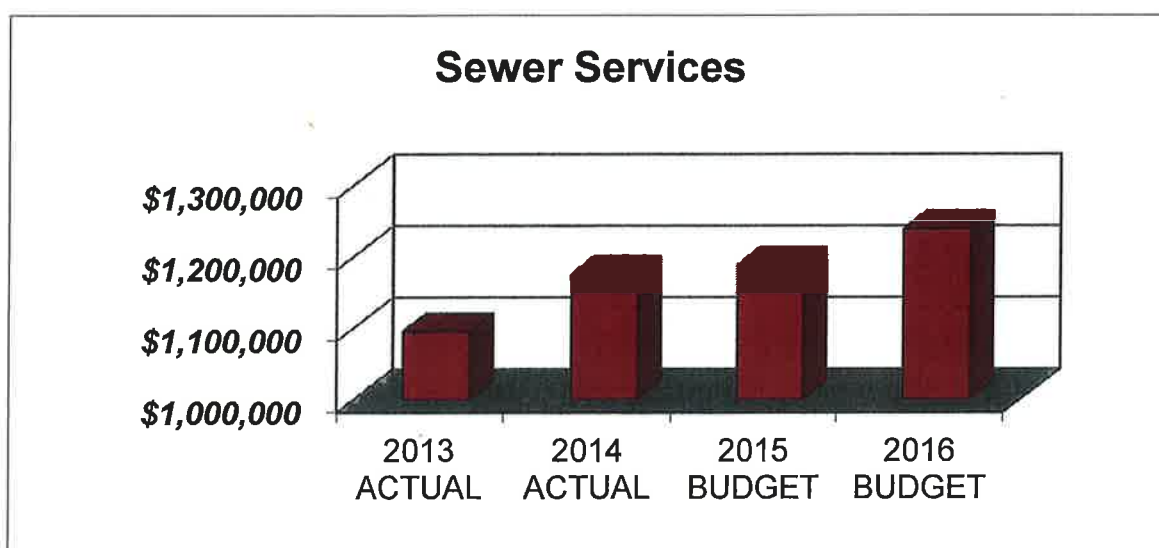
	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
WATER/SEWER ADMIN SALARIES	\$ 315,940	\$ 318,395	\$ 340,949	\$ 351,177
OVERTIME	7,924	5,588	5,500	5,500
SPECIAL PAY	4,230	4,596	4,930	4,930
FICA	18,657	19,163	20,535	21,151
RETIREMENT CONTRIBUTIONS	30,281	31,378	34,425	35,458
LIFE & HEALTH INSURANCE	37,964	42,971	49,521	53,483
WORKERS' COMPENSATION	2,881	2,937	3,000	3,000
MEDICARE	4,401	4,495	4,845	4,990
OPEB EXPENSE	17,418	14,191	-	-
BOND ISSUANCE EXPENSE	82,938	-	-	-
PROFESSIONAL SERVICES	15,627	588	2,500	2,500
ACCOUNTING AND AUDIT	14,220	18,743	15,663	15,663
COMMUNICATIONS	480	480	480	480
INSURANCE	9,333	10,252	10,290	13,500
REPAIR & MAINTENANCE	15,118	18,992	20,000	20,000
OTHER CURRENT CHARGES	8,049	9,165	7,500	7,500
EDUCATIONAL COURSES	-	-	200	200
UNIFORMS	620	620	650	650
OTHER G & A CHARGES	4,045	4,100	7,500	7,500
MACHINERY AND EQUIPMENT	-	-	-	-
	<u>\$ 590,126</u>	<u>\$ 506,654</u>	<u>\$ 528,488</u>	<u>\$ 547,682</u>

## **Water/Sewer G & A Expenses**



## Sewer Services

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
SEWER REGULAR SALARIES	\$ 393,384	\$ 402,540	\$ 412,249	\$ 424,616
OVERTIME	4,276	4,605	5,000	5,000
SPECIAL PAY	4,950	5,050	5,150	5,150
FICA	23,826	24,092	25,351	26,112
RETIREMENT CONTRIBUTIONS	24,603	28,113	28,201	29,047
LIFE & HEALTH INSURANCE	46,634	51,906	55,581	63,362
WORKERS' COMPENSATION	6,836	6,853	7,000	7,000
MEDICARE	5,572	5,634	5,255	5,413
PROFESSIONAL SERVICES	3,557	5,159	8,000	8,000
OTHER CONTRACTUAL SERVICE	90,595	95,203	85,000	85,000
TRAVEL AND PER DIEM	-	-	200	200
COMMUNICATIONS SERVICES	4,145	4,125	4,100	4,100
POSTAGE (INC. FED EX)	9,663	9,841	11,000	11,000
UTILITY SERVICES	212,159	214,592	215,500	215,500
RENTALS AND LEASES	80	339	300	300
INSURANCE	24,942	29,891	30,000	38,000
REPAIR AND MAINTENANCE	79,110	83,188	75,000	75,000
OTHER CURRENT CHARGES	294	-	240	240
OPERATING SUPPLIES	81,407	72,441	69,000	69,000
BOOKS, SUBSCRIP & MEMBER	2,362	705	400	400
EDUCATIONAL COURSES	1,705	1,000	2,000	2,000
VEHICLE R & M	1,801	4,919	6,000	6,000
GAS, OIL, & LUBRICANTS	7,925	8,783	9,400	9,400
UNIFORMS	2,782	2,671	2,500	2,500
IMPROVEMENTS NOT BUILDINGS	-	36,292	-	-
MACHINERY AND EQUIPMENT	63,127	77,971	125,600	145,750
	<u>\$ 1,095,735</u>	<u>\$ 1,175,914</u>	<u>\$ 1,188,027</u>	<u>\$ 1,238,090</u>



**Water Services**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
WATER REGULAR SALARIES	\$ 265,811	\$ 317,874	\$ 311,043	\$ 320,374
OVERTIME	5,786	8,549	8,000	8,000
SPECIAL PAY	5,250	8,675	8,610	8,610
FICA	15,613	18,806	19,427	20,010
RETIREMENT CONTRIBUTIONS	20,180	25,044	26,481	27,275
LIFE & HEALTH INSURANCE	58,841	73,315	84,510	96,341
WORKERS' COMPENSATION	6,342	6,364	6,500	6,500
MEDICARE	3,651	4,398	4,303	4,432
OTHER CONTRACTUAL SERVICE	30,109	34,185	29,120	29,120
TRAVEL AND PER DIEM	-	-	250	250
COMMUNICATIONS SERVICES	10,012	10,653	8,500	8,500
POSTAGE (INC. FED EX)	8,049	7,537	9,000	9,000
UTILITY SERVICES	45,181	41,349	45,000	45,000
RENTALS AND LEASES	153	332	500	500
INSURANCE	16,326	19,429	19,500	26,000
REPAIR AND MAINTENANCE	46,252	56,265	65,000	65,000
OTHER CURRENT CHARGES	2,000	2,650	150	150
OPERATING SUPPLIES	56,026	37,248	30,500	30,500
BOOKS, SUBSCRIP & MEMBER	261	1,228	600	600
EDUCATIONAL COURSES	1,943	1,000	1,000	1,000
VEHICLE R & M	9,954	7,391	7,500	7,500
GAS, OIL, & LUBRICANTS	20,633	24,775	20,500	21,000
UNIFORMS	2,389	2,469	2,400	2,400
IMPROVEMENTS NOT BUILDINGS	-	3,705	-	100,000
MACHINERY AND EQUIPMENT	31,987	86,877	61,500	41,750
	<u>\$ 662,749</u>	<u>\$ 800,116</u>	<u>\$ 769,894</u>	<u>\$ 879,812</u>

**Water/Sewer Transfers & Debt Payments**

TRANSFER TO GENERAL FUND	50,000	50,000	75,000	75,000
TRANS TO REVENUE BOND S/F	335,148	347,615	-	-
TRANS TO DEP PAYMENT FUND	415,604	415,604	415,603	415,603
TRANS TO NITROGEN LOAN	-	-	197,731	200,470
TO SEWER CAP IMPROVE FUND	-	-	345,033	209,530
TRANSFER TO 109	192,952	-	-	-
TRANSFER TO WASTEWATER CONSTR	3,280,000	-	-	-
PRINCIPAL ON DEBT	-	-	-	-
	<u>4,273,704</u>	<u>813,219</u>	<u>1,033,367</u>	<u>900,603</u>

**Water & Sewer Net Income**

	<u>\$ (1,879,620)</u>	<u>\$ 672,377</u>	<u>\$ 271,111</u>	<u>\$ 439,460</u>
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**WATER & SEWER REVENUE  
BOND SINKING FUND**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
INTEREST EARNINGS	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM WATER/SEWER	750,752	763,218	958,367	825,603
TOTAL REVENUE	<u>750,752</u>	<u>763,218</u>	<u>958,367</u>	<u>825,603</u>
<b>EXPENDITURES</b>				
TRANSFER TO WATER & SEWER	685,603	415,603	727,268	609,292
INTEREST PAYMENT ON DEBT	102,385	156,281	231,099	216,311
OTHER DEBT SERVICE COSTS	400	-	-	-
TOTAL EXPENDITURES	<u>788,388</u>	<u>571,884</u>	<u>958,367</u>	<u>825,603</u>
NET REVENUE	<u>\$ (37,636)</u>	<u>\$ 191,334</u>	<u>\$ -</u>	<u>\$ -</u>

**403 FUND**

**WATER & SEWER  
RESERVE FUND**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
INTEREST EARNINGS	\$ 575	\$ 191	\$ 300	\$ 250
APPROPRIATED FUND BALANCE	336,738	-	250,000	246,044
TOTAL REVENUE	<u>337,313</u>	<u>191</u>	<u>250,300</u>	<u>246,294</u>
<b>PHYSICAL ENVIRONMENT</b>				
TRANSFER TO WATER & SEWER	337,313	-	-	-
CONTINGENCIES AND EMERGENCIES	-	-	250,300	246,294
TOTAL EXPENDITURES	<u>337,313</u>	<u>-</u>	<u>250,300</u>	<u>246,294</u>
NET REVENUE	<u>\$ -</u>	<u>\$ 191</u>	<u>\$ -</u>	<u>\$ -</u>

**404 FUND**

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

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
INTEREST EARNINGS	\$ 4	\$ 1,023	\$ 500	\$ 200
STATE BOARD ADMIN INTEREST	1	11	10	-
TRANSFER FROM WATER/SEWER	3,280,000	-	-	-
APPROPRIATED FUND BALANCE	-	-	2,400,000	1,900,000
TOTAL REVENUE	<u>3,280,005</u>	<u>1,034</u>	<u>2,400,510</u>	<u>1,900,200</u>
<b>EXPENDITURES</b>				
TRANSFER TO WATER/SEWER	-	-	-	-
IMPROVEMENTS-NOT BUILDINGS	29,000	-	2,400,510	1,900,200
TOTAL EXPENDITURES	<u>29,000</u>	<u>-</u>	<u>2,400,510</u>	<u>1,900,200</u>
NET REVENUE	<u>\$ 3,251,005</u>	<u>\$ 1,034</u>	<u>\$ -</u>	<u>\$ -</u>

**405 FUND**

**SEWER CAPITAL  
IMPROVEMENT FUND**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b>REVENUES</b>				
INTEREST EARNINGS	\$ 280	\$ 239	\$ 25	\$ 25
STATE BOARD ADMIN INTEREST	2	1	-	-
DOWNSSTREAM POLLUTION FEES	13,740	28,288	16,525	18,000
APPROPRIATED FUND BALANCE	-	-	225,000	325,000
TOTAL REVENUE	<u>14,022</u>	<u>28,528</u>	<u>241,550</u>	<u>343,025</u>
TRANSFER TO WASTEWATER CONST	-	-	241,550	343,025
TOTAL EXPENDITURES	<u>-</u>	<u>-</u>	<u>241,550</u>	<u>343,025</u>
NET REVENUE	<u>\$ 14,022</u>	<u>\$ 28,528</u>	<u>\$ -</u>	<u>\$ -</u>

**407 FUND**



**WATER SYSTEM  
IMPROVEMENT FUND**

**REVENUES**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
INTEREST EARNINGS	\$ 18	\$ 14	\$ 5	\$ 5
STATE BOARD ADMIN INTEREST	-	-	-	-
APPROPRIATED FUND BALANCE	-	-	18,000	18,000
TOTAL REVENUE	18	14	18,005	18,005

**EXPENDITURES**

MACHINERY AND EQUIPMENT	-	-	18,005	18,005
TOTAL EXPENDITURES	-	-	18,005	18,005
NET REVENUE	\$ 18	\$ 14	\$ -	\$ -

**408 FUND**

**WASTEWATER  
CONSTRUCTION FUND**

**REVENUES**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 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	71,965	65,424	72,780	72,780
TOTAL EXPENDITURES	215,910	209,369	284,804	284,804
NET REVENUE	\$ 68,894	\$ 75,435	\$ -	\$ -

**410 FUND**

**WATER SYSTEM  
CONSTRUCTION FUND**

**REVENUES**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
STATE BOARD ADMIN INTEREST	\$ -	\$ -	\$ -	\$ -
TRANSFER FROM WATER/SEWER	130,799	130,799	130,799	130,799
TOTAL REVENUE	130,799	130,799	130,799	130,799

**EXPENDITURES**

DEPRECIATION EXPENSE	58,308	58,308	95,965	95,965
INTEREST PAYMENT ON DEBT	34,499	31,491	34,834	34,834
TOTAL EXPENDITURES	92,807	89,799	130,799	130,799
NET REVENUE	\$ 37,992	\$ 41,000	\$ -	\$ -

**411 FUND**

**SANITATION FUND**

	ACTUAL BALANCE 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b><u>REVENUES</u></b>				
RESIDENTIAL GARBAGE PICKUP	\$ 1,263,082	\$ 1,242,713	\$ 1,238,544	\$ 1,238,544
RECYCLING FEES	3,475	3,090	20	20
RECYCLING CONTAINER FEE	114	21	3,300	3,300
INTEREST EARNINGS	298	378	210	210
APPROPRIATED FUND BALANCE	-	-	116,570	126,829
TOTAL REVENUE	<u>1,266,969</u>	<u>1,246,202</u>	<u>1,358,644</u>	<u>1,368,903</u>
<b><u>EXPENSES</u></b>				
REGULAR SALARIES	\$ 109,974	\$ 114,205	\$ 119,937	\$ 123,535
OVERTIME	2,522	2,109	2,500	2,500
SPECIAL PAY	1,020	1,147	1,275	1,275
FICA	6,665	6,883	7,239	7,456
RETIREMENT CONTRIBUTIONS	10,521	10,965	12,099	12,462
LIFE & HEALTH INSURANCE	12,572	14,890	16,630	17,960
WORKERS' COMPENSATION	1,753	1,787	1,825	1,825
MEDICARE	1,298	1,335	1,693	1,744
OPEB EXPENSE	1,786	1,500	-	-
PROFESSIONAL SERVICES	-	-	-	-
ACCOUNTING AND AUDIT	3,476	4,650	4,400	4,400
WASTE HAULING FEE	888,429	890,174	905,546	905,546
OTHER CONTRACTUAL SERVICE	-	-	245,000	245,000
POSTAGE (INC. FED EX)	4,826	4,485	6,100	7,200
INSURANCE	10,430	11,358	11,400	12,500
REPAIR AND MAINTENANCE	5,412	6,698	7,000	9,000
OTHER CURRENT CHARGES	7,833	9,000	7,000	8,000
OPERATING SUPPLIES	4,314	4,234	4,000	3,500
UNIFORMS	100	150	-	-
DEPRECIATION EXPENSE	-	-	5,000	5,000
	<u>\$ 1,072,931</u>	<u>\$ 1,085,570</u>	<u>\$ 1,358,644</u>	<u>\$ 1,368,903</u>
NET REVENUE	<u>\$ 194,038</u>	<u>\$ 160,632</u>	<u>\$ -</u>	<u>\$ -</u>

<b>STORMWATER UTILITY FUND</b>	<b>ACTUAL BALANCE 09/30/13</b>	<b>ACTUAL BALANCE 09/30/14</b>	<b>AMENDED FY 2015 BUDGET</b>	<b>FISCAL YEAR 2016 BUDGET</b>
<b><u>REVENUES</u></b>				
STORMWATER UTILITY FEES	\$ 292,120	\$ 290,479	\$ 280,000	\$ 280,000
INTEREST EARNINGS	32	23	35	35
APPROPRIATED FUND BALANCE	-	-	-	10,914
TOTAL REVENUE	292,152	290,502	280,035	290,949
<b><u>EXPENSES</u></b>				
REGULAR SALARIES	\$ 78,347	\$ 77,739	\$ 83,824	\$ 89,429
OVERTIME	1,229	1,102	3,000	3,000
SPECIAL PAY	1,985	2,168	2,175	2,490
FICA	4,532	4,682	5,029	5,180
RETIREMENT CONTRIBUTIONS	6,336	6,416	7,380	7,601
LIFE & HEALTH INSURANCE	14,577	19,702	21,956	23,712
WORKERS' COMPENSATION	1,945	1,963	2,005	2,005
MEDICARE	1,060	1,095	1,176	1,211
OPEB EXPENSE	796	1,752	-	-
PROFESSIONAL SERVICES	6,660	18,478	33,000	75,000
ACCOUNTING AND AUDIT	316	546	650	650
OTHER CONTRACTUAL SERVICE	9,048	15,563	13,250	13,250
TRAVEL & PER DIEM	2	-	50	50
COMMUNICATIONS SERVICES	1,525	600	800	1,200
POSTAGE (INC. FED EX)	13	8	500	500
INSURANCE	5,986	6,576	6,600	7,000
REPAIR AND MAINTENANCE	35,058	36,894	22,225	22,225
OTHER CURRENT CHARGES	421	1,481	1,500	1,500
OPERATING SUPPLIES	2,329	2,342	3,000	3,200
EDUCATIONAL COURSES	365	-	250	250
VEHICLE REPAIR & MAINTENANCE	5,246	2,966	2,000	2,000
GAS, OIL, & LUBRICANTS	4,681	5,042	5,750	5,750
UNIFORMS	648	686	620	620
DEPRECIATION EXPENSE	51,412	23,126	23,126	23,126
IMPROVEMENTS, NOT BUILDINGS	-	-	-	-
MACHINERY AND EQUIPMENT	44,457	33,626	40,000	-
INTEREST EXPENSE	2,947	1,106	-	-
TRANSFER TO OTHER FUNDS	-	-	-	-
	<u>\$ 281,921</u>	<u>\$ 265,659</u>	<u>\$ 279,866</u>	<u>\$ 290,949</u>
NET REVENUE	<u>\$ 10,231</u>	<u>\$ 24,843</u>	<u>\$ 169</u>	<u>\$ -</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 09/30/13	ACTUAL BALANCE 09/30/14	AMENDED FY 2015 BUDGET	FISCAL YEAR 2016 BUDGET
<b><u>REVENUES</u></b>				
CASUALTY INS PREM TAX	\$ 26,892	\$ 26,892	\$ 26,892	\$ 26,892
INTEREST ON INVESTMENTS	1	1	-	-
STATE BOARD ADMIN INTEREST	-	-	-	-
INTEREST ON INVESTMENTS	174,195	189,600	63,500	89,000
GAIN/LOSS INVESTMENT SALE	(4,693)	(23,423)	-	-
UNREALIZED GAIN/LOSS	525,458	647,148	10,000	10,000
DROP INVEST EARNINGS CONTRA	(43,343)	(56,140)	-	-
CITY CONTRIBUTIONS	314,544	350,219	368,711	379,772
EMPLOYEE CONTRIBUTIONS	103,702	101,569	100,983	100,635
MISCELLANEOUS	299	10	-	-
TOTAL REVENUE	<u>1,097,055</u>	<u>1,235,876</u>	<u>570,086</u>	<u>606,299</u>
<b><u>EXPENDITURES</u></b>				
PENSION BENEFIT	184,416	203,637	240,000	329,223
REFUNDS	20,923	9,230	-	-
DROP BENEFIT PAYMENTS	145,389	230,525	-	-
PROFESSIONAL SERVICES	63,327	76,862	60,000	70,000
INSURANCE	2,622	2,846	2,800	2,800
MISCELLANEOUS	200	79	-	-
TOTAL EXPENDITURES	<u>416,877</u>	<u>523,180</u>	<u>302,800</u>	<u>402,023</u>
NET REVENUE	<u>\$ 680,178</u>	<u>\$ 712,696</u>	<u>\$ 267,286</u>	<u>\$ 204,276</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 2015 - 2016							
*THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE CITY OF NEPTUNE BEACH ARE 1.20% MORE THAN LAST YEARS TOTAL OPERATING EXPENDITURES							
General Fund							
3.3656							
ESTIMATED REVENUES:							
Taxes:							
Millage per \$1000							
3.3656							
Ad Valorem Taxes	GENERAL FUND	SPECIAL REVENUE	DEBT SERVICE	ENTERPRISE FUNDS	TRUST & AGENCY FUNDS	TOTAL ALL FUNDS	
Sales and Use Taxes	\$2,274,361	735,288				\$2,274,361	
Franchise and Utility Taxes	729,642					1,464,930	
Charges for Services	596,672					596,672	
Grants and Contributions	170,805			5,535,286		5,706,091	
Fines and Forfeitures	358,668	103,003			26,982	488,653	
License & Permits	59,950	12,800				72,750	
Intergovernmental	111,600					111,600	
Interest Income	170,507					170,507	
Miscellaneous	12,545	316		950		112,811	
	42,750			10,000		52,750	
<b>TOTAL SOURCES</b>	<b>4,527,500</b>	<b>851,407</b>	<b>0</b>	<b>5,546,236</b>	<b>606,389</b>	<b>11,531,532</b>	
Transfers In	85,000	11,858	0	0		96,858	
Fund Balances/Reserves/Net Assets	1,900,000	438,280		788,516	8,330,183	11,456,979	
<b>TOTAL REVENUE, TRANSFERS, &amp; BALANCES</b>	<b>\$6,512,500</b>	<b>\$1,301,545</b>	<b>\$0</b>	<b>\$6,334,752</b>	<b>\$8,936,572</b>	<b>\$23,085,369</b>	
EXPENDITURES							
General Government	943,955					943,955	
Public Safety	2,987,848	36,275			402,023	3,426,146	
Public Works	523,087	1,090,342		4,325,438		5,938,867	
Culture and Recreation	241,244	162,217				403,461	
Debt Services	0		0	825,603		825,603	
<b>TOTAL EXPENDITURES</b>	<b>4,696,134</b>	<b>1,288,834</b>	<b>0</b>	<b>5,151,041</b>	<b>402,023</b>	<b>11,538,032</b>	
Transfers Out	11,858	10,000		75,000		96,858	
Fund Balances/Reserves/Net Assets	1,804,508	2,711	0	1,108,711	8,534,549	11,450,479	
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$6,512,500</b>	<b>\$1,301,545</b>	<b>\$0</b>	<b>\$6,334,752</b>	<b>\$8,936,572</b>	<b>\$23,085,369</b>	
THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE ABOVE MENTIONED TAXING AUTHORITY AS A PUBLIC RECORD.							



[illegible]

[illegible]

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2016 - 2020**

Project Title TOTALS

Department GENERAL FUND - POLICE DEPARTMENT

Funding Source Income available from General Fund

**Project Description and Reason Necessary:**

To replace two of our oldest vehicles. One is a 2005 Chevrolet with over 140,000 miles that is currently awaiting repairs estimated to be over \$2,000. The other is a 2006 Chevrolet with less mileage which could be used to replace our small Hyundai covert car. The Hyundai would be sold and we should receive \$4,000 to \$5,000. Two former marked police cars will also be sold and should bring \$2,000 to \$4,000 each. This can be used to outfit the new cars and go toward their cost.

	<u>Capital Asset Requested</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
1	VEHICLES (2 Per Year)	39,500	40,700	41,900	43,150	44,500	209,750
2							-
3							
4							
5							
6							
7							
8							
9							
	<b>Total</b>	39,500	40,700	41,900	43,150	44,500	209,750

**Future Operating Budget Impact:**

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
Operating Income	39,500	40,700	41,900	43,150	44,500	209,750

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2016 - 2020**

Project Title Better Jacksonville Plan Projects

Department Various

Funding Source Better Jacksonville 1/2 Cent Sales Tax

**Project Description and Reason Necessary:**

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	<u>Capital Asset Requested</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
1							-
2	Street Paving	300,000	300,000	300,000	300,000	300,000	1,500,000
3	Various Capital Projects	300,000					300,000
4							
5							
6							
7							
8							
9							
	<b>Total</b>	600,000	300,000	300,000	300,000	300,000	1,800,000

**Future Operating Budget Impact:**

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
Better Jacksonville Tax	600,000	300,000	300,000	300,000	300,000	1,800,000

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2016 - 2020**

Project Title Capital Improvements

Department Wastewater Department

Funding Source Current operating revenue and Debt

**Project Description and Reason Necessary:**

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	<u>Capital Asset Requested</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
1	TRUCK REPLACEMENT	-	25,000	-	-	25,000	50,000
2	MANHOLE & SEWER REHAB	27,000	60,000	60,000	60,000	60,000	267,000
3	OUTFALL REPAIR (OUR PORTION)	50,000	-	-	-	-	50,000
4	SUBMERSIBLE PUMP (Florida Blvd.)	15,000	-	-	-	-	15,000
5	ROTARY BLOWER (2) Digest/IFAS	20,000					20,000
6	SEWER LINE REPLACEMENT	1,900,000	-	-	-	-	1,900,000
7							
8							
9							
	<b>Total</b>	2,012,000	85,000	60,000	60,000	85,000	2,302,000

**Future Operating Budget Impact:**

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
Wastewater Operations	112,000	85,000	60,000	60,000	85,000	402,000
Bank Loan Proceeds	1,900,000	-	-	-	-	1,900,000
<b>Total</b>	2,012,000	85,000	60,000	60,000	85,000	2,302,000

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2016 - 2020**

Project Title Capital Improvements

Department Water Department

Funding Source Current Revenues and Debt

**Project Description and Reason Necessary:**

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	<u>Capital Asset Requested</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
1	REPLACEMENT TRUCK	25,000			25,000		50,000
2	WATER LINE REPLACEMENT	100,000	100,000	100,000	75,000	75,000	450,000
3							
4							
5							
6							
7							
8							
9							
	<b>Total</b>	125,000	100,000	100,000	100,000	75,000	500,000

**Future Operating Budget Impact:**

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
Water Operations	125,000	100,000	100,000	100,000	75,000	500,000
<b>Total</b>						

**CITY OF NEPTUNE BEACH**  
**CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000**  
**5 - YEAR PLAN - FISCAL YEARS 2016 - 2020**

Project Title Capital Improvements

Department Stormwater

Funding Source \_\_\_\_\_  
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**Project Description and Reason Necessary:**

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 \_\_\_\_\_  
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	<u>Capital Asset Requested</u>	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
1	BACKHOE		80,000	-			80,000
2	TRUCK REPLACEMENT			32,500			32,500
3	FUTURE PROJECTS			75,000		450,000	525,000
4							
5							
6							
7							
8							
9							
	<b>Total</b>	-	80,000	107,500	-	450,000	637,500

**Future Operating Budget Impact:**

	<u>FY 2016</u>	<u>FY 2017</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Total</u>
Stormwater Operations	-	80,000	32,500	-	-	112,500
Possible Borrowings/Grants	-	-	75,000	-	450,000	525,000
						637,500