



City of St. Augustine Beach

Annual Budget

For 2014-2015



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City of St. Augustine Beach Commissioners



**Andrea Samuels
Mayor**



**Rich O'Brien
Vice Mayor**



**Brud Helhoski
Commissioner**



**Undine George
Commissioner**



**S. Gary Snodgrass
Commissioner**

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INTRODUCTORY SECTION



About the City of St. Augustine Beach

The City of St. Augustine Beach is located on Anastasia Island and east of the historic City of St. Augustine. St. Augustine Beach is a vibrant community that has retained the charm of old Florida. Although the town of St. Augustine Beach was incorporated in 1959, the area had been a destinations for beachgoers long before that time. The town continued to grow in population, businesses and the like and in 1978 the town became the City of St. Augsutine Beach and is governed by the Commission-Manager form of government. Today, the City of St. Augustine Beach is home to 6,418 residents and continues to be a destination for residents of St. Johns County, and tourists alike because of the beautiful beaches, parks, many restaurants and events held within its city limits.



Appropriated Fund Types and Basis of Budgeting

Definition of “Fund”: - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. The City has two major funds: General and Road and Bridge with the addition of two minor funds: Debt Service and Land Acquisition.

Governmental Type Fund:

General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources, except those required to be accounted for in another fund. Resources include taxes, franchise fees, state and local shared revenues, grants, licenses and permit fees, fines and forfeitures, charges for services, and miscellaneous revenues such as interest. Services provided by the General Fund are general government (City Commission, City Manager, Finance and Administration, Comprehensive Planning and Other Governmental Services), public safety (law enforcement, building and zoning), Garbage/Solid Waste, Economic Environment, Human Services, and Culture and Recreation.

Road & Bridge Fund – The Road & Bridge Fund is the operating fund for the roads and streets function of the City. This function includes drainage maintenance/improvements, road paving, and landscaping of public properties, etc. This fund is used to account for the financial resources, such as the Local Option Gas Tax, required to be accounted for in a separate fund.

Budgets for the governmental type funds are prepared on the modified accrual basis. Generally, revenues are recognized as soon as they are both measurable and available and expenditures are recognized when a liability is incurred. This basis is also used to report the governmental funds activity in the City's audited financial statements.

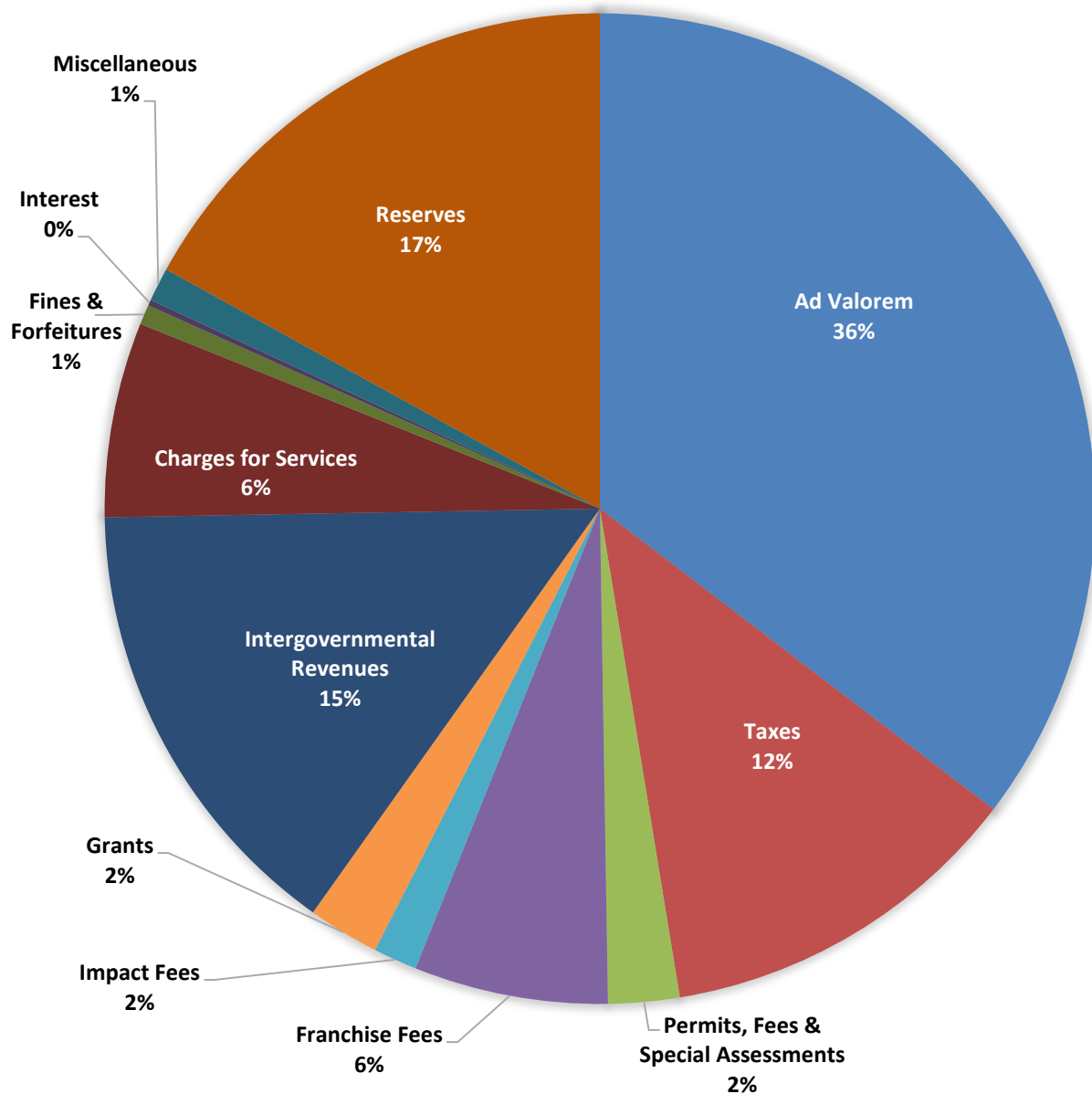
Revenues which are considered to be susceptible to accrual include taxes, franchise fees, major state shared revenues, business tax receipts, and interest earnings. Grants are accrued if they are both measurable and available. Permits, charges for services, fines and forfeitures, miscellaneous state shared revenues, and most other miscellaneous revenues are recorded when the cash is received as they are generally not measurable until that time.

Exceptions to recognizing expenditures when the related liability is incurred are expenditures related to compensated absences (accumulated vacation and sick pay), debt service expenditures, and any expenditures related to claims and judgments. These expenditures are recorded when the expenditures are due.

Revenue Sources and Trends

This section describes the sources, methods of budget, and trends for the City's revenues.

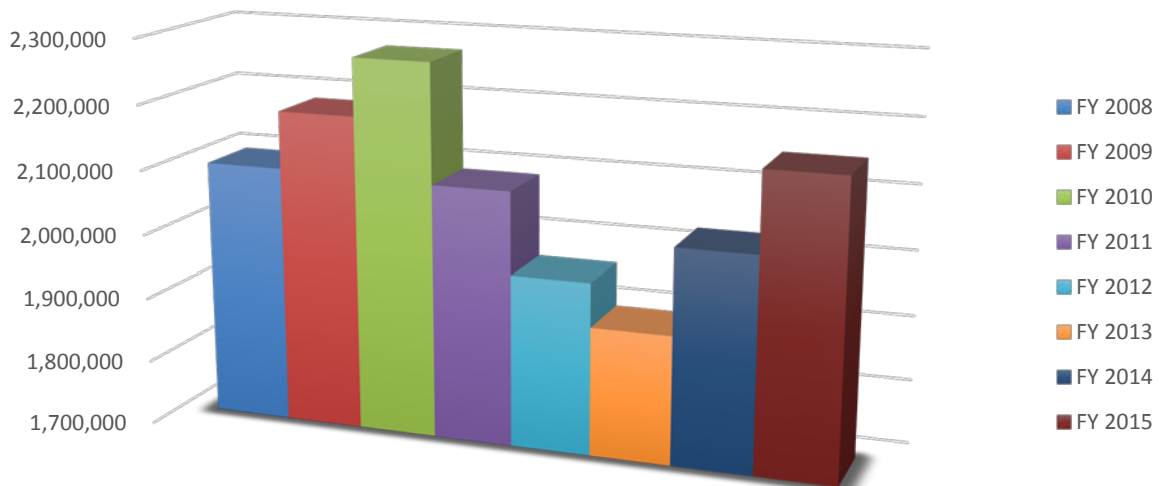
WHERE THE MONEY COMES FROM



Ad Valorem Taxes: General Fund

Ad valorem tax is budgeted at \$2,153,058 making it the premier revenue source for the City of St. Augustine Beach. This is a 4.83% increase from the previous year. The tax is collected by St. Johns County based on the application of the City's adopted millage rate to assessed property values. The City's millage rate is adopted each budget year based on knowledge of the gross taxable value as certified by the County Property Appraiser. This makes budgeting for ad valorem tax revenue very precise. The budget was prepared using the millage rate of 2.3992 mills and budgeting 98%. The bulk of the tax collections occur from November through March as tax bills go out in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Ad valorem taxes used to be the highest degree of stability as a revenue source for governmental funds, but because of the steady decline of property values since 2008, it has been a challenge each year to balance the budget. The maximum millage allowed by State Law is 10 mills.

Ad Valorem Revenue



Historical Tax Base

Year	Millage Rate	Taxable Value
2008		\$1,381,039,089
2009	1.8011	\$1,252,640,382
2010	2.2875	\$1,034,400,929
2011	2.3992	\$ 898,490,528
2012	2.3992	\$ 845,959,397
2013	2.3992	\$ 839,126,178
2014	2.3992	\$ 863,301,116

Ad Valorem Taxes: Debt Service Fund

In the 2008 primary election, the citizens of the City of St. Augustine Beach chose to have up to 0.5 mills levied in order to secure debt for the purchase of property for open space or recreational purposes. In July of 2009, the City of St. Augustine Beach purchased with revenue bonds 11.410 acres previously owned by the developers of the Maratea property. This land is between the Bermuda Run and Sea Colony subdivisions. The adopted millage is 0.0800 mills since the Commission voted to pay down the debt using the proceeds from the Florida Community Trust grant proceeds. This levy will produce \$69,596 to be used towards the debt service.

Other Taxes: General and Road & Bridge Funds

These taxes are budgeted at \$732,881 and include taxes on utilities, such as electric, propane, natural gas, telecommunication services, and business tax receipts (formerly known as occupational licenses). With the exception of business tax receipts and telecommunication services tax, the funds are collected from utility customers by utility providers and remitted to the City on a monthly basis. Utility service taxes are calculated as a percent of service cost. The telecommunication services tax is collected by the State of Florida, which in turn distributes the local government's share on a monthly basis, usually one month behind. It should be noted that both the Electric Utility Tax and Communication Services Tax are revenues sources that are used for debt service payments. Business tax receipts are required for anyone who has a business that is based in the City of St. Augustine Beach. Most of this revenue source is collected beginning August 1st, as these tax receipts expire on September 30th of each year. Budgeting for these revenues is mainly done by historical trends along with any information on rate or customer base changes. The last tax in the above indicated amount is the Local Option Gas Tax. It is remitted to the City by the State based on a formula of several variables. The tax is first collected at the pump on a cents-per-gallon basis, which varies from county to county. This revenue is budgeted based on an estimate provided by the State.

Intergovernmental Revenue

The City receives revenue from the State of Florida and other government agencies. Revenue sharing is a source created by the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State are returned to counties and local municipalities. The amount budgeted this year is \$160,165 which is split between the General and Road & Bridge Funds. The City also receives from the State a portion of the ½ Cent Sales Tax, for FY15 the budgeted amount is \$486,381. All revenues received from the State are budgeted from estimates received by the State of Florida.

Also included in intergovernmental revenues are grants. A summary of grant revenues budgeted in the General Fund are as follows:

Funding Source	Grant Title	Funding FY15
Justice Assistance Grant	Security and Evidence Enhancements II	\$13,516
Tourist Development Council	Fireworks/Beach Blast Off 2015	\$40,483
FRDAP	Ocean Hammock Park Enhancements	\$128,628

The Justice Assistance Grant will provide funding to continue to enhance the evidence processing software system and add additional security for evidence storage.

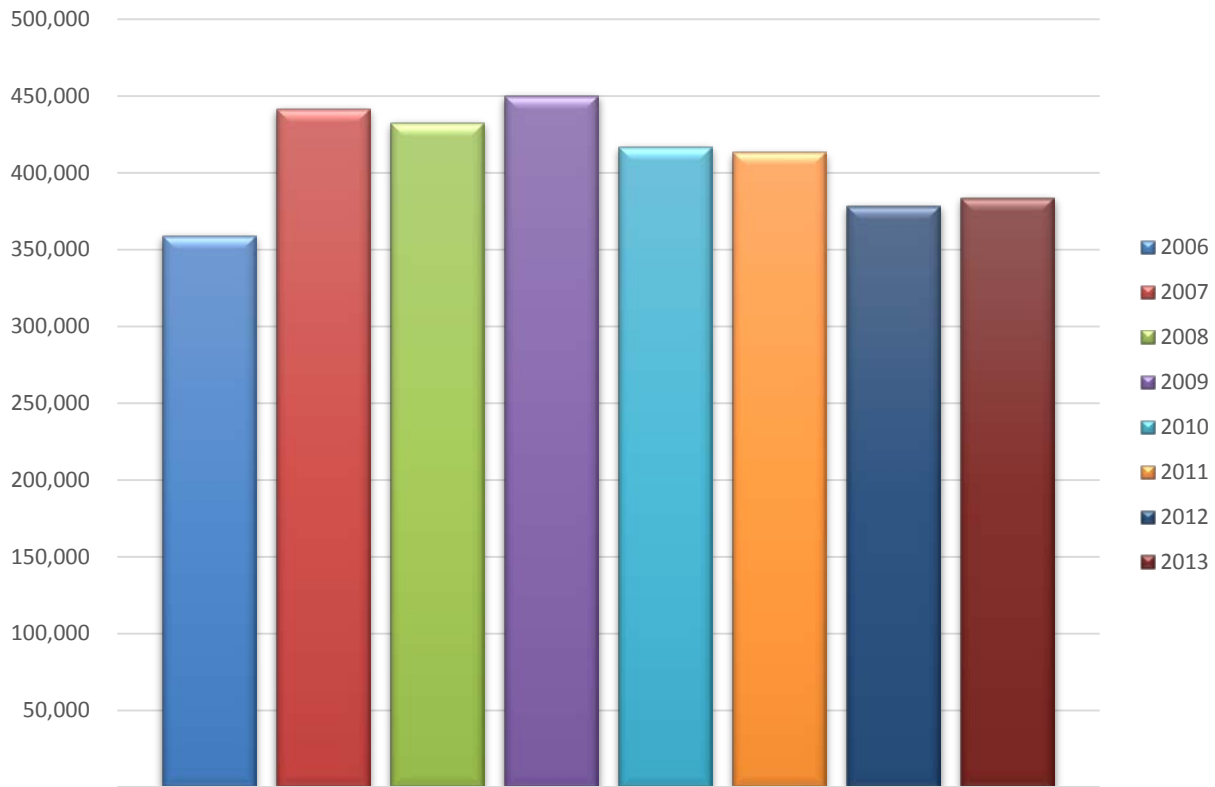
The Tourist Development Council provides \$25,000 for the City's fireworks display held on New Year's Eve each year as well as \$15,483 for the complementing festival prior to the launch of the fireworks.

The city is anticipating applying for a Florida Recreation Development Assistance Program grant to assist with the development of Ocean Hammock Park.

Franchise Fees: General Fund

The City receives franchise fees from Florida Power & Light and Tampa Electric Co/Peoples Gas. The amount budgeted for the electric franchise fees is \$385,000 which is higher than the amount budgeted for FY14. This revenue source showed a decline over the past few years, but is not recovering.

Historical Electric Franchise Fees Collection



Permit Fees and Special Assessments: General Fund

This encompasses building permit fees, other permit fees such as tree removal and signs, and event permits which are for the weddings held in St. Augustine Beach. The budgeted amount of \$130,000 for building permit fees is budgeted based on current trends and an assumption that building permits will remain steady in the near future.

Service Fees: General Fund

This revenue item is in its second year under the City's collection. The amount of \$217,000 represents a non-ad valorem assessment of \$74 to cover the disposal of household waste and yard trash. This assessment was previously collected by St. Johns County which in turn, did not charge the City for the disposal of household waste. For other residents in St. Johns County, the \$74 also covered the disposal of yard waste. The City has been charged for its disposal of yard waste. In July 2011, the City Commission voted to have the City of St. Augustine Beach collect the non-ad valorem assessment instead of St. Johns County.

Fines & Forfeitures: General Fund

Various fines and forfeitures are budgeted at \$39,500. This revenue source has seen an increase in past years since the Commission passed an ordinance which allows our officers to issue a City Citation in place of a Uniform Traffic Citation for driver infractions as well as our continued participation in the Tri-County Narcotics Task Force.

Miscellaneous Revenues: General Fund and Road & Bridge Fund

Interest revenue is very conservatively budgeted among the appropriate funds at \$25,600. As miscellaneous revenues also include non-recurring or unusual items, the overall total will generally fluctuate from year to year.

Non-Revenues: Road & Bridge Fund

This revenue source involves intrafund transfers from the General Fund. The amount of the intrafund transfer from the General Fund is \$634,572 which is to assist in covering operating costs not funded by the revenues received in the Road & Bridge Fund.

The above outline are the highlights notable in the revenue sources received by the City. The following pages illustrate all of the revenues forecasted to be received.

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General Fund

	FY13 Actual	FY 14 Budget	FY 15 Adopted
Ad Valorem Taxes	1,898,306	2,029,807	2,153,058
Ad Valorem -Delinquent	42,623	1,500	1,500
Utility Tax-Electric	380,781	365,000	390,000
Utility Tax-Natural Gas	163	200	100
Utility Tax-Propane	22,196	30,000	27,000
Communcation Services Tax	90,661	72,238	52,800
Local Business Tax	27,889	25,000	27,000
TOTAL TAXES	2,462,619	2,523,745	2,651,458
Building Permits	153,558	100,000	130,000
Other Permits (Sign, Tree)	3,591	3,000	4,000
Event Permits	9,600	6,000	7,500
TOTAL PERMITS	166,749	109,000	141,500
Franchise Fees-Electric	383,647	375,000	385,000
Franchise Fees-Natural Gas	687	250	650
Franchise Fees-Other	-	100	-
TOTAL FRANCHISE FEES	384,335	375,350	385,650
Impact Fees-Residential Public Safety	2,630	2,000	2,000
Impact Fees-Commercial Public Safety	224	-	-
Impact Fees-Culture/Recreation	4,845	3,000	4,000
Impact Fees-Residential Public Buildings	11,339	11,000	11,000
Impact Fees-Commercial Public Buildings	1,002	-	-
TOTAL IMPACT FEES	20,039	16,000	17,000
State Grants-Public Safety	15,791	16,268	13,516
State Grants-Culture/Recreation	-	-	128,628
State Revenue Share	108,545	110,595	117,513
Alcoholic Beverage Licenses	5,132	3,500	5,000
1/2 Cent Sales Tax	447,237	446,345	486,381
Local Gov't Unit Grant-General Government	155,702	-	-
Local Gov't Unit Grant-Public Safety	9,258	-	-
Local Gov't Unit Grant-HIDTA	2,054	2,500	-
County Communication Surcharge	-	7,340	-
SJC Business Tax Receipts	10,224	12,000	11,000
TDC Funds	25,000	50,000	40,483
TOTAL INTERGOVERNMENTAL	778,943	648,548	802,521

	FY 13 Actual	FY 14 Budget	FY 15 Adopted
Zoning Fees	3,050	3,000	1,000
Plan Review/Platt Fee	50,673	40,000	45,000
Sales of Maps & Publications	25	25	25
Certification, Copying & Record Search	514	700	500
Miscellaneous Commissions	1,173	1,500	1,000
Impact Fee Administration Fee	14,685	13,000	13,000
Beach Patrol	8,004	24,172	33,000
Police Reports	135	250	150
Protective Inspection Fees	50	50	300
Service Fee-Garbage/Solid Waste	214,121	218,000	217,000
Dog Tag Fees	405	450	450
Other Charges For Services	26,325	25,000	25,000
TOTAL CHARGES FOR SERVICES	319,160	326,147	336,425
 Court Fines	8,104	7,500	12,000
Other Fines & Forfeitures	27,021	15,000	20,000
Parking Tickets	4,645	4,000	2,000
Code Enforcement Fines	1,058	100	500
Ordinance Violation Fines	10,609	12,000	5,000
TOTAL FINES & FORFEITURES	51,437	38,600	39,500
 Interest on Investments	1,979	2,500	2,000
Interest on State Board of Admin	7,618	8,200	7,000
TOTAL INTEREST	9,597	10,700	9,000
 Meeting Room Rental Fees	150	300	600
Disposition of Fixed Assets	19,580	5,000	5,000
Sale of Surplus Material & Scrap	1,236	1,500	1,000
Event Sponsorships/Vendor Fees	26,596	48,000	35,000
Contractor's Licenses	5,914	6,500	6,500
Refund of Prior Year Expenditures	13,852	54,500	15,000
Workers' Comp Reimbursements	5,875	1,000	-
Other Miscellaneous Revenues	5,624	3,000	3,000
TOTAL MISCELLANEOUS	78,826	119,800	66,100
 SUBTOTAL PRIOR TO TRANSFERS	4,304,483	4,167,890	4,449,671

	FY 13 Actual	FY 14 Budget	FY 15 Adopted
TRANSFERS			
Reserve - Emergency & Contingency	-	50,000	50,000
Reserve - Unexpended State Funds	-	3,000	8,439
Reserve - Parks & Recreation	-	325,000	203,628
Reserve - Police Education	-	18,000	14,000
Reserve - Land Acquisition	-	111,018	107,768
Reserve - Forfeiture & Seizure	-	34,668	-
Reserve - Capital Projects	-	600,000	600,000
Unassigned Fund Balance	-	80,000	-
TOTAL TRANSFERS	-	1,221,686	983,835

TOTAL GENERAL FUND	\$ 4,304,483	\$ 5,389,576	\$ 5,433,506
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ROAD & BRIDGE FUND

Local Option Gas Tax	\$ 223,680	\$ 224,357	\$ 235,981
Impact Fees Residential-Transportation	90,814	65,000	70,000
Impact Fees Commerical-Transportation	2,196	-	-
State Grants	-	-	8,399
State Revenue Sharing	39,397	40,142	42,652
Fuel Tax Refund	4,210	4,000	4,000
Local Gov't Unit Grant-Physical Env	167,366	167,364	167,364
TDC Fund	20,000	20,000	20,000
Beautification	233	1,000	1,000
Other Charges for Services	49,708	51,592	51,217
Interest on Investments	8	10	15
Interest on State Board of Admin	1,689	2,500	2,500
Transfer from General Fund	452,032	640,192	634,572
SUBTOTAL PRIOR TO TRANSFERS	1,051,333.26	1,216,157.00	1,237,700.00

TRANSFERS

Reserve - Transportation	-	100,000	-
Reserve - Impact Fees - Roads	-	393,950	25,000
Reserve - Emergency & Contingency	-	25,000	25,000
TOTAL TRANSFERS	-	518,950	50,000

TOTAL ROAD & BRIDGE FUND	\$ 1,051,333	\$ 1,735,107	\$ 1,287,700
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Financial Policies

This section describes the major financial policies that affect the City's long term financial planning and budgeting processes. The processes are affected by these policies in varying ways. The annual budget is prepared as a balanced budget: total revenues and other financing sources equal total expenditures and other financing uses for each fund. These policies serve to match fluctuating spending needs with available resources. Some years the use of the fund balance is needed to balance a fund's budget, thereby making a fund balance reserve policy an important planning and budget tool. Large scale capital project spending needs and fluctuating interest rates make debt management an important financial policy issue. Investing the City's funds so that the fund's values keep pace with rising costs is constantly important.

Fund Balance Reserve Policy

The City will be looking into adopting a formal Fund Balance Reserve Policy which sets aside percentages of fund balance of the General Fund to cover operating expenditures during and immediately following a catastrophic event, usually between three and six months. Currently, the City does have enough in its unassigned fund balance to meet this obligation.

Investment Policy

The City has not adopted a formal investment policy. In accordance with State Statute, the City is only authorized at this time to invest its funds in savings accounts, certificates of deposit and a statewide investment fund known as the State Board of Administration. An investment policy will be developed in the near future using the guidelines established by the Government Finance Officers' Association.

Debt Management Policy

There is currently no Debt Management Policy in place. There is no state statute or ordinance placing limitations on municipal debt. However, the City's Comprehensive Plan limits the City's total indebtedness to no more than 2% of the current assessed value of all real property in the City. The City only issues debt in cases where it is a practical method for financing large capital projects. The policy of pay as you go is utilized in most cases. Debt will not be issued to cover operating expenditures. Each case for borrowing funds is evaluated separately and the services of an outside financial advisor are used. The City's attorney and auditor are also used. The City Commission must approve all issuances of debt.

Below is a schedule of the debt service.

Schedule of Debt Service

Instrument	Purpose	Amount Issued	Year Issued	Year of Maturity	Interest Rate	Current Balance	Due 2015
Bond	Construct City Hall	\$2,300,000	1999 Refunded 2010	2029	4.26%	\$1,545,000	\$139,220
Bond	Land Purchase & Drainage Projects	\$2,500,000	2004	2034	4.6%	\$2,005,000	\$162,647
Loan	Hammock Dunes Park Purchase with St. Johns Co	\$1,261,975	2006	2017	3.25%	\$227,992	\$107,678
BB&T Direct Loan	Purchase Ocean Hammock Park	\$5,350,000	2009	2029	5.37%	\$667,032	\$65,881
State Revolving Loan Fund	Sanitary Sewer Project through St. Johns Co.	\$2,521,818	2009	2032	2.92%	\$2,280,554	\$167,366 (City receives amount from County)
Totals		\$13,933,793				\$6,725,578	\$642,792

Budget Calendar

July 1 st	Property Appraiser Certifies Taxable Value to the City
July 7 th	Commission Meeting-No Budget Action
July 28 th	Commission Meeting-Set Proposed Millage Rate
Aug 1 st	Advise the Property Appraiser of the Proposed Millage Rate
Aug 5 th	Commission Meeting-No Budget Action
Aug 24 th	Property Appraiser Mails out Trim Notices
Sept 8 th	St. Augustine Beach's First Public Hearing on the Tentative Millage and the Tentative FY 2014/2015 Budget
Sept 18 th	St. Augustine Beach's Mandated Advertisement in Local Paper
Sept 22 nd	St. Augustine Beach's Second Public Hearing on the Tentative Millage and Tentative FY 2014/2015 Budget

Budget Process

The City of St. Augustine Beach budget is adopted by ordinance in accordance with the City's Charter. The ordinance requires two public hearings and very specific advertising criteria in accordance with a State of Florida Statute known as TRIM law. State Statute requires the City Commission to approve a balanced budget. The definition of a balanced budget is to make annual appropriations that shall not exceed the amount to be received from taxation or other revenue sources. The budget is developed on the modified accrual basis of accounting with the exception of depreciation expense which is not budgeted. The City's fiscal year begins October 1st and ends September 30th.

The budget process is a continuing process that involves the City Commission, City Manager and Directors. After the year begins, monthly reports of budget vs. actual revenues and expenditures are generated and reviewed. These reports are used by management to monitor spending and as a planning tool for the next year's budget.

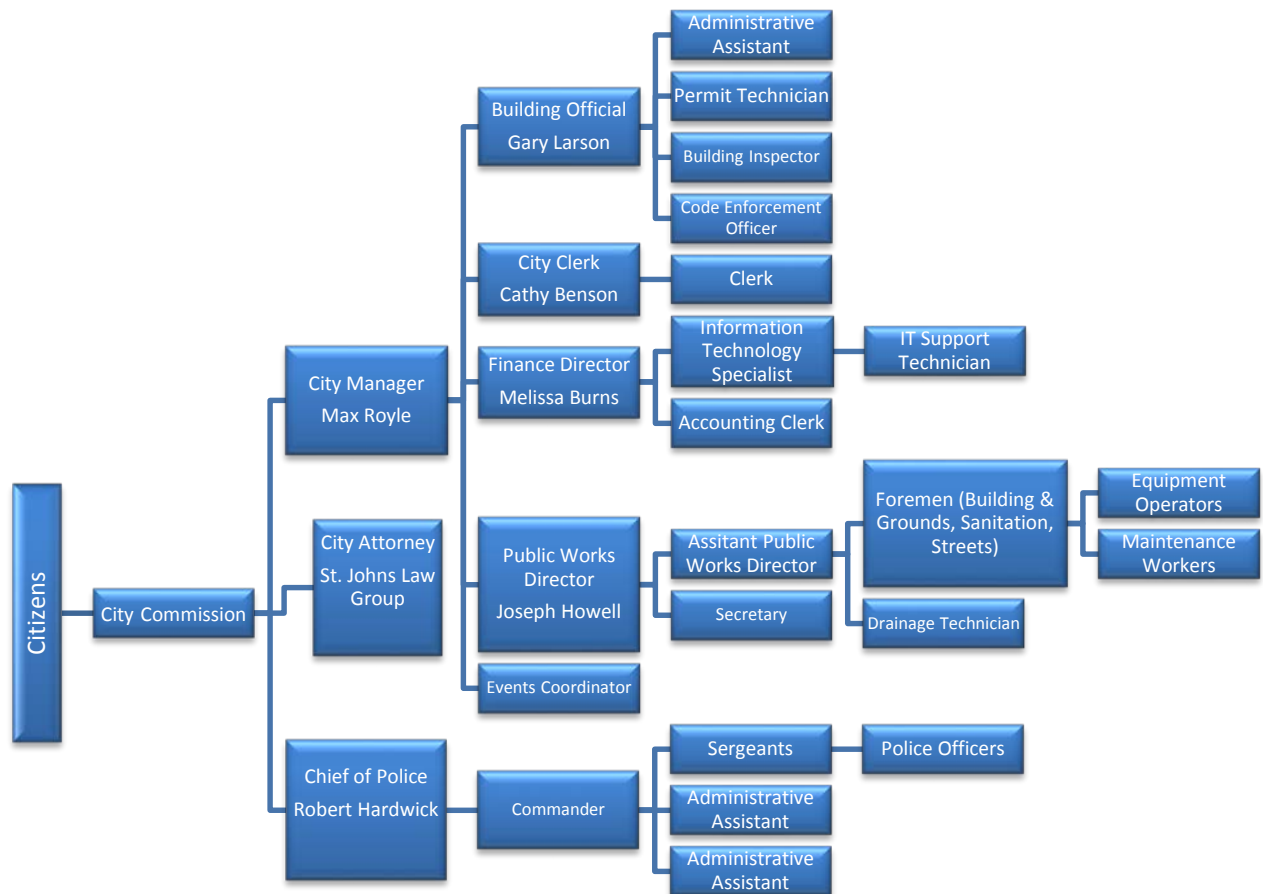
Midyear the finance department prepares a budget adjustment that is approved by a budget resolution. There are others done throughout the year, but not longer than 60 days after year end in accordance with State Statute (166.241). The budget is prepared on a line item basis, but budgetary compliance is maintained on the departmental level.

Capital Budget Process

Requests are submitted by department heads for necessary capital purchases and capital improvement projects to the City Manager. Items that are considered capital purchases must cost more than \$1,000 and result in a fixed asset for the City. The requests include cost, description, and justification for the need.

Capital items are put in the budget only after the reoccurring expenses are covered by current revenue streams to ensure that a balanced budget is presented to the City Commission. During the year when capital items are purchased costing more than \$10,000, approval is sought from the City Commission before the purchase can be made if it is not approved in the budget.

City of St. Augustine Beach Organizational Chart



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SUMMARY SECTION



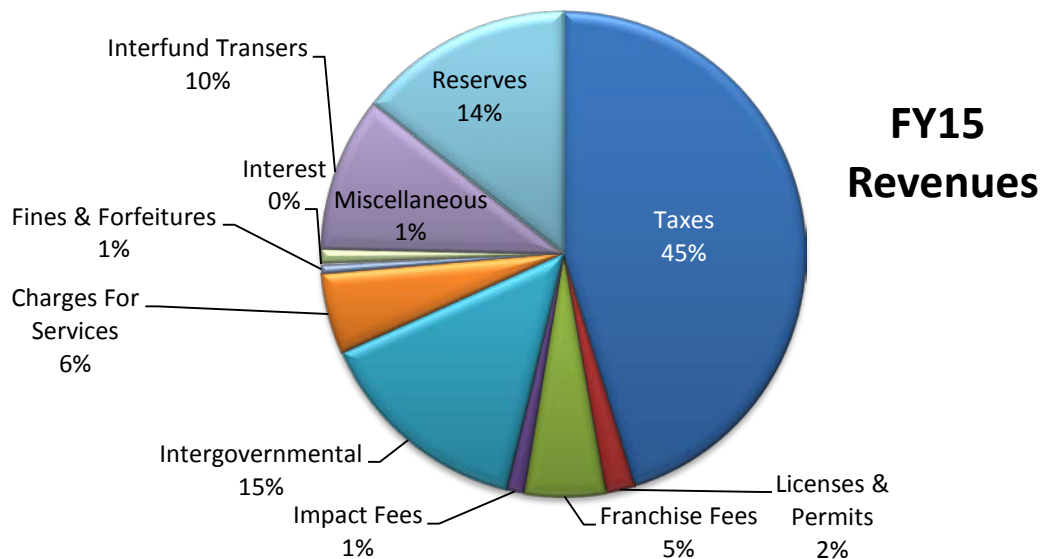


All Summary for 2015 Budget

	2013 Actual	2014 Budget	2015 Adopted
Revenues			
Taxes	\$ 3,052,472	\$ 3,123,979	\$ 3,259,576
Licenses & Permits	166,749	109,000	141,500
Franchise Fees	384,335	375,350	385,650
Impact Fees	113,049	81,000	87,000
Intergovernmental	1,009,916	880,054	1,044,936
Charges for Services	369,251	378,739	388,642
Fines & Forfeitures	51,437	38,600	39,500
Interest on Investments	23,566	13,210	11,515
Miscellaneous	101,551	119,800	66,100
Interfund Transfer	566,300	751,210	742,340
Reserves	398,552	1,740,636	1,033,835
	<hr/>	<hr/>	<hr/>
	\$ 6,237,178	\$ 7,611,578	\$ 7,200,594
Expenditures			
Legislative	55,022	82,312	76,099
Executive	134,475	148,382	157,022
Finance/Administration	380,439	473,525	528,009
Comprehensive Planning	134,943	147,138	152,532
Other Governmental Services	549,455	563,659	588,286
Law Enforcement	1,563,116	1,760,198	1,734,973
Protective Inspections	178,017	254,883	220,669
Sanitation	795,231	692,304	735,807
Culture & Recreation	118,440	456,342	429,256
Economic Environment	200	5,200	300
Human Services	47	65	65
Roads & Streets	1,106,923	1,567,741	1,120,333
Interfund Transfers	566,300	751,210	742,340
Reserves	-	54,358	67,631
Debt Service	654,570	654,261	647,272
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	6,237,178	7,611,578	7,200,594

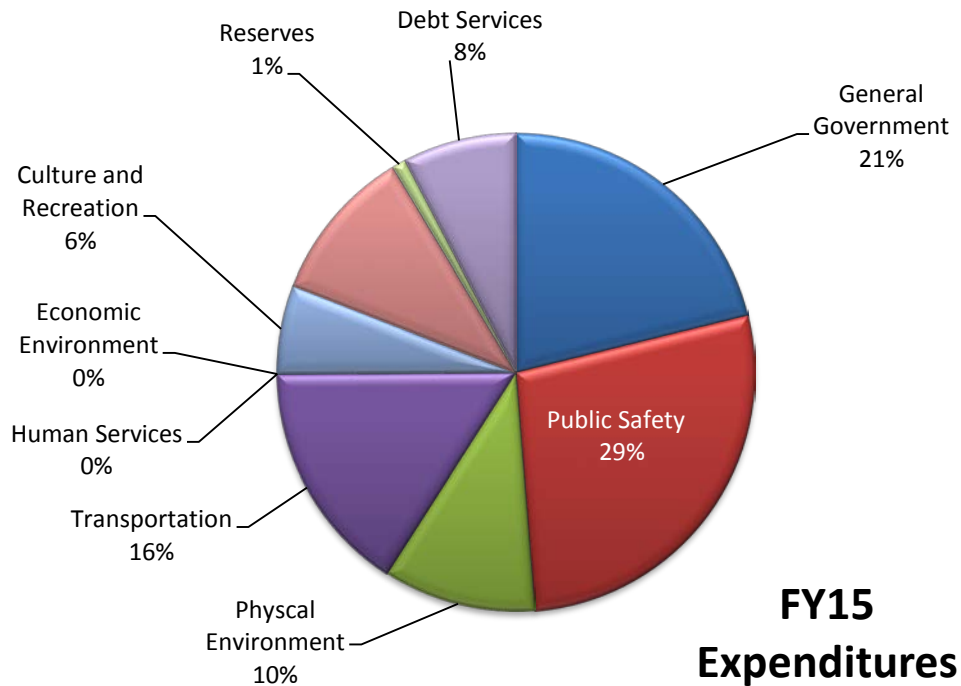
SUMMARY OF ALL REVENUES FOR ALL FUNDS

Revenues	FY13 Actual	FY14 Adopted	FY15 Budget
Taxes	\$ 3,052,472	\$ 3,123,979	\$ 3,259,576
Licenses & Permits	166,749	109,000	141,500
Franchise Fees	384,335	375,350	385,650
Impact Fees	113,049	81,000	87,000
Intergovernmental	1,009,916	880,054	1,044,936
Charges for Services	369,251	378,739	388,642
Fines & Forfeitures	51,437	38,600	39,500
Interest	23,566	13,210	11,515
Miscellaneous	101,551	119,800	66,100
Interfund Transfers	566,300	751,210	742,340
Reserves	281,980	1,740,636	1,033,835
Total Revenues	\$ 6,120,606	\$ 7,611,578	\$ 7,200,594



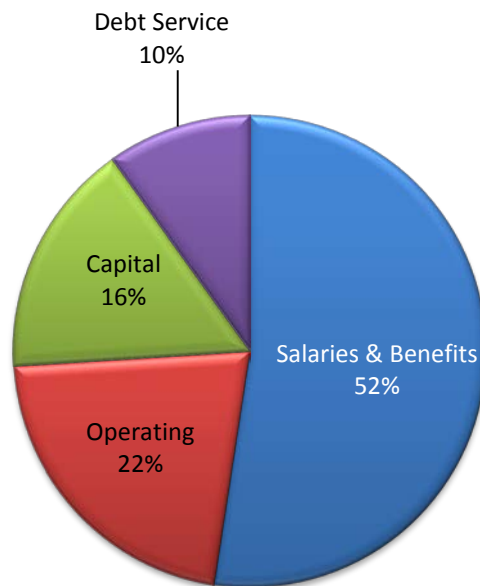
Summary of Expenditures for All Departments

EXPENDITURES	2013 ACTUAL	2014 Adopted	FY15 Budget
General Government	\$ 1,254,334	\$ 1,414,016	\$ 1,501,948
Public Safety	1,741,133	2,015,081	1,955,642
Physical Environment	795,231	692,304	735,807
Transportation	1,106,923	1,567,741	1,120,333
Economic Environment	200	5,200	300
Human Services	47	65	65
Culture and Recreation	118,440	456,342	429,256
Interfund Transfers	566,300	751,210	742,340
Reserves	-	54,358	67,631
Debt Services	537,998	654,998	647,272
Total Expenditures	\$ 6,120,606	\$ 7,611,315	\$ 7,200,594



Summary of Costs by Type

	FY15	
Salaries & Benefits	\$ 3,438,482	52%
Operating	1,414,025	22%
Capital	1,058,211	16%
Debt Service	647,272	10%
	<u>\$ 6,557,990</u>	<u>100%</u>



FY15 Costs by Type Breakdown



Fund Balance Summary

General Fund

		2015 Budget
Revenues & Other Sources	\$	4,449,154
Expenditures & Other Uses	\$	5,432,989
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$	(983,835)
Beginning Fund Balance – October 2014	\$	5,256,862
Ending Fund Balance – September 30, 2015	\$	4,273,027

Summary of Capital Purchases for 2015

Other Governmental Services Department

- \$ 7,000 – Replace 2 Illuminated Sign Facings
- \$30,000 – Key Card System for City Hall
- 5,000 – Re-key City Hall Building
- \$75,000 – Public Works Complex Site Improvements
- \$ 5,000 – 10 Zone CTV (Security) Camera System
- \$40,000 – TV Production Equipment
- \$25,000 – Replace City Server Computer
- \$ 2,000 – Duplexing Document Scanner

Law Enforcement Department

- \$80,000 – Replace 2 Patrol Vehicles; Lease 2 Unmarked Vehicles
- \$ 8,439 – Two 800 MHz Radios
- \$13,516 – Evidence Software Upgrade (Grant Funded)

Garbage/Solid Waste Department

- \$30,000 – Replace Pick-Up Truck

Culture and Recreation Department

- \$ 15,000 – Shade Structure for Splash Park Area
- \$257,256 – Ocean Hammock Park improvements (Partially Grant Funded)
- \$ 60,000 – Versaggi Dr Beach Walkover

Road & Streets Department

- \$ 30,000 – Paving various locations
- \$ 25,000 – 11th Street Sidewalk
- \$ 95,000 – Bucket Truck
- \$100,000 – Backhoe
- \$ 20,000 – Boom mower
- \$ 30,000 – Replace Pick-up Truck
- \$ 40,000 – Beautification Projects
- \$ 20,000 – Electrical Improvements for Nights of Lights
- \$ 75,000 – Draining improvements various locations

Employee Salaries as of October 1st, 2014

<u>Position</u>	<u>Employee</u>	<u>Hire Date</u>	<u>Annual Salary</u>	<u>Hourly Rate</u>
City Manager	Max Royle	7/24/1989	\$111,438	\$53.58
City Clerk	Catherine Benson	1/7/2013	52,792	25.38
Finance Director	Melissa Burns	9/19/2002	79,172	38.06
IT Specialist	Anthony Johns	10/1/2002	48,215	23.18
Accounting Clerk	Patricia Douylliez	8/18/2014	32,102	15.43
Clerk	Peggy Cadwallader	8/6/2009	28,643	13.53
Events Coordinator	Michael Cunningham	4/8/2013	19,302	18.56
IT Support Tech	Russell Adams	3/7/2013	30,901	14.85
Director of Building & Zoning	Gary Larson	8/7/2000	88,497	42.55
Building Inspector	Glenn Brown	3/28/2005	50,505	24.28
Administrative Assistant II	Bonnie Miller	8/31/1998	52,570	25.27
Permit Technician	Kimbra Tyre	5/11/2000	42,769	20.56
Chief of Police	Robert Hardwick	1/7/2013	87,041	41.85
Commander	James Parker	1/24/2013	64,705	31.11
Administrative Assistant I	Sheila Bell	10/15/1996	43,364	20.85
Administrative Assistant I	Kathi Harrell	8/4/2014	39,140	18.82
Sergeant	Joe Beaudoin	12/8/1986	59,523	28.62
Sergeant	Gary Hartshorne	8/7/1997	54,742	26.32
Sergeant	Ralph Correa	1/26/2004	54,742	26.32
Sergeant	Daniel Carswell	7/20/2006	51,882	24.94
Detective	Vacant		38,388	18.46
Police Officer	Frankie Hammonds	10/2/2003	42,061	20.22
Police Officer	Miles T. Smith	1/18/2006	41,516	19.96
Police Officer	Eudalio Martinez	1/23/2006	41,527	19.96
Police Officer	Russell Kelly	2/2/2009	40,009	19.23
Police Officer	Erin McLerran	6/27/2011	39,086	18.79
Police Officer	Natalie Gillespie	3/21/2013	37,488	18.02
Police Officer	Weston Huddleston	3/21/2013	37,488	18.02
Police Officer	Bruce Cline	7/25/2013	37,488	18.02
Police Officer	William Patterson	8/27/2013	36,447	17.52
Director of Public Works	Joseph Howell	10/29/2012	89,216	42.89
Assistant Director Of Public Works	Ken Gatchell	8/28/1989	62,187	29.90
Secretary	April Haskins	5/23/2012	35,393	17.02
Drainage Technician	Mick Orlando	3/14/1991	46,871	22.53

Foreman, Sanitation	Richard Gray	10/1/1990	46,774	22.49
Foreman, Streets & Roads	Troy Jones	5/17/1993	45,586	21.92
Foreman, Bldg. & Grounds	Tom Large	11/22/1993	45,829	22.03
Equipment Operator	Paul S. Raymond	4/21/2005	31,040	14.92
Equipment Operator	Robert Cramer	11/28/2005	30,774	14.80
Equipment Operator	Wayne Tichy	12/2/2011	30,003	14.42
Maintenance Worker	Charles Oester	6/21/2007	28,558	13.73
Maintenance Worker	Michael Hollis	9/22/2008	28,471	13.69
Maintenance Worker	Travis Napier	8/8/2012	28,201	13.56
Maintenance Worker	Larry Leggett	10/29/2012	27,257	13.10
Maintenance Worker	Willie Andrews III	1/24/2013	27,257	13.10
Maintenance Worker	Bradley Tedder	8/29/2013	26,708	12.84
Maintenance Worker	Jevin Worthington	3/17/2014	26,708	12.84
Maintenance Worker	Justin Blosser	9/10/2014	26,708	12.84

The above summary depicts what each employee's salary will be starting October 1st of this year.

In the 2015 budget there are two changes in personnel, the first is the clerk's position in the Finance/Administration department will become full-time. The second change is that the police department is adding a detective position. This brings the total allotted positions to 48.



DEPARTMENT BUDGETS

Legislative Department

	FY13 Actual	FY14 Adopted	FY15 Budget
Executive Wages	\$ 31,594	\$ 31,946	\$ 32,905
FICA Taxes	2,344	2,444	2,518
Retirement	1,777	2,221	2,426
Codification Fees	550	4,000	6,000
Other Contractual Services	5,868	19,751	4,500
Travel & Per Diem	2,677	4,000	1,000
Postage	211	500	500
Equipment Maintenance and Repair	1,693	3,730	10,730
Printing, Copying & Binding	9	500	500
Entertainment	4,544	3,700	4,500
Election Expense	292	700	700
Records Management Expense	-	4,000	4,000
Other Expenses	687	1,000	1,000
Office Supplies	50	500	500
Uniforms	-	200	200
Other Operating Supplies/Exp.	226	500	500
Publications & Subscriptions	192	120	120
Memberships	2,307	2,500	2,500
Training & Education			1,000
Office Equipment	-	-	-
	<u>\$ 55,022</u>	<u>\$ 82,312</u>	<u>\$ 76,099</u>

Executive Department

	FY14		
	<u>FY13 Actual</u>	<u>Adopted</u>	<u>FY15 Budget</u>
Executive Salary	\$ 106,997	\$ 108,826	\$ 111,438
Car Allowance	1,000	1,000	1,000
FICA	7,992	8,402	8,602
Retirement	10,106	20,027	23,558
Life & Health Insurance	6,759	7,061	7,727
Workers Comp	305	360	360
Travel & Per Diem	50	631	1,500
Mileage	-	100	100
Bonding Insurance	21	30	30
Equipment Repair & Maintenance	238	360	360
Uniforms	-	55	100
Small Tools & Equipment	-	-	-
Publications & Subscriptions	155	205	160
Memberships	853	900	1,237
Training & Education	-	425	850
 CAPITAL OUTLAY	 -	 -	 -
	<u>\$ 134,475</u>	<u>\$ 148,382</u>	<u>\$ 157,022</u>

Finance & Administration Department

		FY14	
	FY13 Actual	Adopted	FY15 Budget
Regular Salaries	\$ 215,362	\$ 247,554	\$ 291,127
Overtime	6,375	5,000	2,500
Sick Leave Incentive	1,440	1,500	1,500
FICA	16,143	19,286	22,578
Retirement	14,383	30,743	39,630
Life & Health Insurance	41,746	63,692	75,624
Workers Comp	508	700	700
Attorney Fees	31,477	36,575	35,000
Audit Fees	11,900	12,250	12,600
Other Contractual Services	-	9,975	-
Travel - Per Diem	2,236	2,500	2,500
Mileage	1,132	2,000	2,000
Telephone	5,332	5,800	5,800
Postage	1,765	1,800	1,800
Equipment Leases	1,936	3,000	3,000
Bonding Insurance	83	150	150
Equipment Repair & Maintenance	2,740	3,800	3,500
Printing, Copying & Binding	1,658	1,200	1,200
Legal Advertising	6,136	5,665	4,000
Advertising	319	335	-
Uniforms	-	500	500
Other Expenses	103	2,000	2,000
Office Supplies	3,523	4,000	4,000
Small Tools & Equipment	2,629	4,000	4,000
Other Operating Supplies/Expense	5,843	6,000	6,000
Publications & Subscriptions	89	500	500
Memberships	315	1,000	1,200
Training & Education	1,215	2,000	4,600
CAPITAL OUTLAY			
Office Equipment	4,049	-	-
	\$ 380,438	\$ 473,525	528,009

Comprehensive Planning Department

	FY13 Actual	FY14 Adopted	FY15 Budget
Regular Salaries	\$ 96,215	\$ 98,869	\$ 101,243
FICA	6,829	7,564	7,746
Retirement	7,109	12,271	14,165
Life & Health Insurance	18,039	18,809	21,148
Workers Comp	4,674	5,600	4,700
Equipment Repair & Maintenance	95	150	150
Printing, Copying, & Binding	(15)	50	25
Legal Advertising	1,911	3,470	2,000
Office Supplies	25	-	-
Other Operating Supplies	62	30	30
Publications & Subscriptions	-	100	100
Memberships	-	225	225
Training & Education	-	-	1,000
	<u>\$ 134,943</u>	<u>\$ 147,138</u>	<u>\$ 152,532</u>

Other Governmental Services Department

	FY13 Actual	FY14 Adopted	FY15 Budget
Regular Salaries	\$ 161,804	\$ 169,729	\$ 177,721
Overtime	4,992	6,000	6,000
Sick Leave Incentive	287	1,000	1,000
FICA	11,678	13,500	14,132
Retirement	11,186	14,168	16,295
Life & Health Insurance	47,109	52,290	58,106
Workers Comp	7,417	8,800	7,500
Other Contractual Services	3,537	14,000	10,000
Telephone	1,231	1,430	1,430
Electricity	10,683	9,000	10,000
Water & Sewer	2,243	2,000	2,200
Cable	1	-	-
Equipment Leases	315	352	352
Liability Insurance	23,554	28,000	26,000
Building/Property Insurance	15,616	15,000	15,000
Facility Maintenance	22,494	20,000	30,000
Equipment Repair & Maintenance	3,945	15,720	6,000
Vehicle Repair & Maintenance	114	500	500
Printing, Copying & Binding	27	-	-
Legal Advertising	-	-	-
Advertising	-	100	-
Other Expenses	-	-	-
Office Supplies	494	500	500
Uniforms	-	500	500
Fuel, Oil & Lubes	1,877	3,500	3,500
Small Tools & Equipment	2,131	2,100	1,500
Other Operating Supplies/Expense	9,877	9,900	10,000
Publications	-	50	50
Training & Education	-	1,000	1,000
Aid to Other Governments	165,416	-	-
Capital Outlay			
Buildings	2,615		42,000
Lighting Systems	-	-	-
Land/Land Improvements		157,200	75,000
Buildings	-	-	
Other Equipment	38,814	17,320	72,000
	<u>\$ 549,455</u>	<u>\$ 563,659</u>	<u>\$ 588,286</u>

Law Enforcement Department

	FY13 Actual	FY14 Adopted	FY15 Budget
Executive Salary (Chief	61,067	\$ 85,000	87,041
Regular Salaries	678,222	718,110	759,596
Holiday Pay	14,732	15,000	15,000
Overtime	41,914	39,516	40,000
Call Out Stipend	-	2,400	5,600
Police Incentive Pay	10,061	12,000	12,960
Cell Phone Stipend	-	10,213	11,520
Sick Pay Incentive	1,718	5,445	8,700
Investigator Stipend	-	-	1,200
FICA	58,351	66,679	70,633
Retirement	109,179	152,411	157,540
Life & Health Insurance	143,035	158,876	172,528
Workers Comp	26,418	32,000	32,000
Unemployment Compensation	5,698	-	-
Attorney Fees	9,687	3,000	6,000
Other Contractual Services	18,500	5,700	6,900
Travel/Per Diem	1,890	10,900	4,000
Telephone	29,011	20,787	26,000
Postage	775	900	900
Electricity	8,379	10,000	9,000
Water & Sewer	1,166	1,900	1,500
Cable	6	-	-
Equipment Leases	1,550	2,100	2,100
Liability Insurance	23,363	26,600	25,000
Building/Property Insurance	10,275	12,800	12,000
Statutory Insurance	500	1,200	500
Facility Maintenance	3,940	10,302	2,000
Equipment Repair & Maintenance	13,132	18,400	18,500
Vehicle Repair & Maintenance	26,581	26,394	25,000
Printing, Copying & Binding	1,760	2,200	1,500
Investigations	2,020	1,850	3,000
Office Supplies	6,909	7,850	6,000
Uniforms	32,464	21,600	15,000
Fuel, Oil & Lubes	54,850	56,814	55,000
Small Tools & Equipment	15,864	12,215	9,000
Crime Prevention Supplies	1,817	5,000	2,000
Medical Supplies	5,591	3,000	3,000
Beach Maintenance Supplies	-	286	-
Other Operating Supplies/Expense	6,968	9,000	7,000
Publications & Subscriptions	588	800	800
Memberships	1,563	2,000	2,000
Training & Education	5,083	12,200	10,000
Accreditation	2,430	5,000	5,000
SJC Communication Surcharge Exp	-	10,340	-
CAPITAL OUTLAY			
Land Improvements		14,866	
Building		1,974	
Vehicles	106,874	108,266	80,000
Office Equipment		4,783	
Other Equipment	19,185	28,821	21,955
Grants/Matching Funds	-	3,000	

\$	1,563,116	\$	1,760,498	\$	1,734,973
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Protective Services Department

		FY14	
	FY13 Actual	Adopted	FY15 Budget
Regular Salaries	114,257	154,446	133,098
FICA	8,333	11,816	10,182
Retirement	6,016	15,152	15,295
Life & Health Insurance	12,959	20,321	22,406
Workers Comp	10,364	13,000	10,400
Professional Services		200	-
Other Contractual Services		7,500	-
Mileage	-	50	50
Telephone	4,790	5,600	5,000
Postage	250	300	300
Electricity	6,237	5,000	6,000
Water & Sewer	1,071	1,200	1,200
Cable	6	-	-
Equipment Leases	1,695	2,200	2,200
Liability Insurance	757	910	910
Building/Property Insurance	4,329	4,763	4,903
Bonding Insurance	63	70	70
Equipment Repair & Maintenance	926	1,110	1,110
Vehicle Repair & Maintenance	663	1,500	1,000
Printing, Copying & Binding	674	1,000	1,000
Legal Advertising	107	150	150
Other Expenses	-	-	-
Office Supplies	1,375	1,400	1,400
Uniforms	22	200	200
Fuel, Oil & Lubes	1,862	1,200	1,800
Small Tools & Equipment	-	500	500
Other Operating Supplies	318	120	120
Publications & Subscriptions	153	155	155
Memberships	-	20	20
Training & Education	791	1,200	1,200
CAPITAL OUTLAY			
Office Equipment	-	3,800	
	<u>\$ 178,017</u>	<u>\$ 254,883</u>	<u>\$ 220,669</u>

Garbage/Solid Waste Department

	FY13 Actual	FY14 Adopted	FY15 Budget
Regular Salaries	214,328.23	189,313.00	198,227.00
Overtime	6,911.32	7,000.00	7,000.00
Sick Leave Incentive	1,309.86	1,500.00	1,500.00
FICA	15,732.59	15,154.00	15,815.00
Retirement	12,438.58	17,009.00	18,175.00
Life & Health Insurance	53,036.26	58,348.00	64,810.00
Workers Comp	35,359.88	42,000.00	36,000.00
Other Contractual Services	97,807.17	100,000.00	120,000.00
Telephone	2,885.94	2,500.00	2,500.00
Electricity	1,480.21	1,800.00	1,800.00
Water & Sewer	709.55	800.00	800.00
Cable	1.80	-	-
Equipment Leases	351.01	480.00	480.00
Liability Insurance	1,471.34	1,200.00	1,200.00
Building/Property Insurance	3,435.58	4,200.00	4,200.00
Facility Maintenance	-	1,200.00	1,200.00
Equipment Repair & Maintenance	1,269.07	1,640.00	1,640.00
Vehicle Repair & Maintenance	28,884.22	38,300.00	30,000.00
Printing, Copying & Binding		-	-
Legal Advertising		-	-
Solid Waste Disposal	130,776.73	158,380.00	158,000.00
Advertising	-	120.00	-
Office Supplies	286.41	500.00	500.00
Uniforms	686.00	700.00	700.00
Fuel, Oil & Lubes	31,967.17	28,000.00	32,000.00
Small Tools & Equipment	2,206.05	3,100.00	3,100.00
Other Operating Supplies/Exp	4,093.20	8,900.00	5,000.00
Medical Supplies	-	100.00	100.00
Publications & Subscriptions	54.00	60.00	60.00
Memberships	-	-	-
Training & Education	100.00	1,000.00	1,000.00
CAPITAL OUTLAY			
Vehicles	147,649.10	9,000.00	30,000.00
	<u>\$ 795,231</u>	<u>\$ 692,304</u>	<u>\$ 735,807</u>

All Other General Fund Departments

	FY13 Actual	FY14 Adopted	FY15 Budget
<u>DEPARTMENT-ECONOMIC ENVIRONMENT</u>			
Advertising	\$ 200	\$ 5,200	\$ 300
<u>DEPARTMENT - HUMAN SERVICES</u>			
Other Operating Supplies/Expenses	\$ 47	\$ 65	\$ 65
<u>DEPARTMENT - PARKS & RECREATION</u>			
Electricity	2,066	2,500	2,500
Water	4,848	5,000	4,000
Facility Maintenance	1,356	3,000	-
Equipment Repair/Maintenance	8,237	10,000	5,000
Special Events	43,473	82,000	82,000
Beach Maintenance Expense	4,840	5,000	2,000
Other Operating Supplies/Exp	3,309	1,000	1,500
Training & Education	-	1,600	-
<u>CAPITAL OUTLAY</u>			
Parks	50,332	217,500	272,256
Beach Related Improvements	-	125,000	60,000
Other Equipment		3,742	
Totals for Parks and Recreation	\$ 118,461	\$ 456,342	\$ 429,256

ROAD & BRIDGE FUND: ROAD & STREET FACILITIES

	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Budget</u>
Regular Salaries	\$ 299,481	\$ 293,761.00	\$ 307,593.00
Overtime	9,411	11,000	11,000
Sick Leave Incentive	496	1,000	1,200
FICA	21,651	23,391	24,465
Retirement	19,339	25,461	28,202
Life & Health Insurance	81,764	90,522	100,567
Workers Comp	16,562	20,000	17,000
Consultant Fees	-	-	-
Engineering Fees	-	10,000	5,000
Audit Fees	8,100	5,250	5,400
Other Contractual Services	22,339	25,000	30,000
Travel/Per Diem	-	-	-
Mileage/Personal Vehicle	-	-	-
Telephone	3,991	2,420	2,420
Electricity	24,777	25,000	19,000
Water & Sewer	1,101	1,000	1,100
Cable	2	-	-
Equipment Leases	592	636	636
Liability Insurance	4,409	4,000	3,000
Building/Property Insurance	5,382	6,000	5,000
Facility Maintenance	6	1,000	1,000
Equipment Repair & Maintenance	8,730	7,000	8,000
Vehicle Repair & Maintenance	6,360	11,500	12,000
Printing, Copying & Binding	-	-	-
Legal Advertising	-	-	-
Advertising	-	170	-
Other Expenses	160	950	950
Office Supplies	702	800	700
Uniforms	716	1,000	1,000
Fuel, Oil & Lubes	20,130	19,000	18,000
Small Tools & Equipment	7,615	10,000	6,000
Medical Supplies	10	100	100
Other Operating Supplies/Expense	6,449	6,000	6,000
Streets & Right Of Way	43,305	56,130	50,000
Street Lighting	40,417	50,000	48,000
Publications & Subscriptions	164	300	300
Memberships	15	700	700
Training & Education	553	1,000	1,000
DEBT PAYMENT			
Loan Principal	95,791	98,609	101,510
Loan Interest	71,574	68,757	65,857
CAPITAL OUTLAY			
Paving	-	30,000	30,000
Sidewalks	6,457	-	25,000
Storm Drains	-	240,000	-
Drainage	184,236	513,950	75,000
Vehicles	71,557	32,700	95,000
Other Equipment	45,982	1,000	120,000
Sewer Construction	-	-	-
Lighting Systems	120,639	-	-
Landscaping/Beautification	23,325	40,000	60,000
Emergencies & Contingencies	-	-	-
	<u>\$ 1,274,288</u>	<u>\$ 1,735,107</u>	<u>\$ 1,287,700</u>

Debt Service Fund

	<u>FY13 Actual</u>	<u>FY14 Adopted</u>	<u>FY15 Budget</u>
Sinking Fund Contribution	\$ -	\$ -	\$ 3,042.00
Loan Principal	152,075	163,529	165,061
Loan Interest	213,977	207,235	200,033
Debt Service Fees	4,580	5,113	4,001
	<u>\$ 370,632</u>	<u>\$ 375,877</u>	<u>\$ 372,137</u>

This budget is for the debt service payments on the 2010 revenue bonds (formerly 1999 revenue bonds) for the amount of \$139,220; 2004 revenue bonds which the payment amount \$162,647, and the 2009 Bond which is \$67,228.

Land Acquisition Fund

The sole purpose for this fund is the Hammock Dunes Property. The City has an agreement with St. Johns County where the City will pay back 50% of the acquisition costs for the purchase of the property. The funds for the annual payment are received from the Land Acquisition reserve in the General Fund. Fiscal Year 2015's payment amount is \$107,768; \$100,000 is the principal payment and the interest, \$7,768 is based on the current prime rate.

Conclusion

This document for the Fiscal Year 2015 budget is intended to provide in depth information and explanation to the Citizens, City Commissioners and City Staff who are the users of this document. The previous versions of the budget were used primarily as worksheets and could not disseminate the information that this document does. Should further explanation be required on any portion of this budget document, please contact the City Manager's office.

Appendix A

Capital Outlay Plan



**FIVE YEAR CAPITAL OUTLAY PLAN
FISCAL YEAR 2016**

Department	Category	Item	Est. Cost	Funding Source	Explanation
Other Gov't Services	Building	Metal Storage Bldg. for Public Works Complex	\$350,000	General Fund	
	Building	Repaint City Hall	\$25,000	General Fund	
	Building	Replace Floor Coverings at PWD	\$30,000	General Fund	
	Other Equip	TV Production Equip	\$40,000	General Fund	
Police	Vehicles	Replace (3) Police Vehicles	\$100,000	General Fund	Replace #100, 104, 109
	Office Equip	Replace Laptop Computers	\$70,000	General Fund	
	Office Equip	Replace Furniture in Sgt's office	\$8,000	General Fund	
Garbage	Vehicles	Rear Load Refuse Truck	\$150,000	General Fund	Replace #75
	Vehicles	Grapple Truck	\$100,000	General Fund	Replace #76
Parks & Recreation	Splash Park	Shade Structure for Bench Wall Area	\$19,000	General Fund	

Department	Category	Item	Est. Cost	Funding Source	Explanation
Roads & Streets	Vehicles	Ford F450 4door flat-bed dump-lift gate	\$50,000	Road & Bridge Fund	Replace #58
	Vehicles	Ford F150 4X4 4door	\$30,000	Road & Bridge Fund	Replace #60
	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Sea Oaks Dr Re-pipe	\$20,000	Road & Bridge Fund	
	Drainage	Ocean Pines Dr Re-Pipe	\$22,000	Road & Bridge Fund	
	Landscaping	A1A Beach Blvd, replace plants city-wide, beautify plazas	\$40,000	Road & Bridge Fund	
	Landscaping	Electrical Improve Nights of Lights	\$25,000	Road & Bridge Fund	
	Office Equip	Large Format Document Scanner	\$15,000	Road & Bridge Fund	
	Other Equip	Vactor Trailer	\$60,000	Road & Bridge Fund	

FIVE YEAR CAPITAL OUTLAY PLAN FISCAL YEAR 2017

Department	Category	Item	Est. Cost	Funding Source	Explanation
Finance & Admin	Office Equip	Replace Computer Equipment	\$5,000	General Fund	Replace 6 Computer Purchased between 2008-2012
Building	Office Equip	Replace Computer Equipment	\$2,500	General Fund	Replace 3 Computers
Other Gov't Services	Building	Restrooms at Lakeside Park	\$150,000	General Fund	
	Building	Re-Roof City Hall	\$150,000	General Fund	
	Office Equip	Replace Computer Equipment	\$5,000	General Fund	Replace 6 Computers
	Other Equip	TV Production Equipment	\$20,000	General Fund	Comcast Laser/Encoder, AG-MX70, Cameras
Police	Vehicles	Replace (4) Vehicles	\$130,000	General Fund	Replace #101,102,114,120
	Office Equip	Replace Command Staff Office Furniture	\$10,000	General Fund	
	Office Equip	Evidence Server	\$20,000	General Fund	
	Other Equip	Replace Lockers	\$8,000	General Fund	
	Other Equip	Replace (2) Bicycles	\$5,000	General Fund	

Garbage	Vehicles	Rear Load Refuse Truck	\$150,000	General Fund	Replace #77
Department	Category	Item	Est. Cost	Funding Source	Explanation
Parks & Recreation	Splash Park	Playground Structure	\$80,000	General Fund	
Roads & Streets	Vehicles	Ford F150 4X4, 4 door	\$30,000	Road & Bridge Fund	Replace #62
	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Mizell Rd Retention Pond Rehab	\$100,000	Road & Bridge Fund	
	Drainage	Mickler Blvd Ditch Piping	\$150,000	Road & Bridge Fund	
	Landscaping	A1A Beach Blvd, replace plants city-wide, beautify plazas	\$40,000	Road & Bridge Fund	
	Landscaping	Electrical Improve Nights of Lights	\$25,000	Road & Bridge Fund	

FIVE YEAR CAPITAL OUTLAY PLAN FISCAL YEAR 2018

Department	Category	Item	Est. Cost	Funding Source	Explanation
Finance & Admin	Office Equip	Replace Computer Equipment	\$4,000	General Fund	Replace 6 Computer Purchased in 2013
Building	Office Equip	Replace Computer Equipment	\$2,500	General Fund	Replace 3 Computers
Other Gov't Services	Office Equip	Replace City Server	\$20,000	General Fund	Replace 6 Computers
	Other Equip	Replace TV Equip Hearing Assistance	\$20,000	General Fund	
Police	Vehicles	Replace (4) Vehicles	\$130,000	General Fund	Replace #106,111,112,117
	Office Equip	Replace Office Furniture	\$10,000	General Fund	
	Office Equip	Computer Equip	\$25,000	General Fund	Replace 7 Computers
Garbage	Vehicles	Rear Load Refuse Truck	\$150,000	General Fund	Replace #78
Parks & Recreation	Splash Park	Playground Structure	\$80,000	General Fund	

Department	Category	Item	Est. Cost	Funding Source	Explanation
Roads & Streets	Vehicles	Ford F150 4X4, 4 door	\$30,000	Road & Bridge Fund	Replace #64
	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Mizell Rd Retention Pond Rehab	\$100,000	Road & Bridge Fund	
	Drainage	Mickler Blvd Ditch Piping	\$150,000	Road & Bridge Fund	
	Landscaping	A1A Beach Blvd, replace plants city-wide, beautify plazas	\$40,000	Road & Bridge Fund	
	Landscaping	Electrical Improve Nights of Lights	\$25,000	Road & Bridge Fund	
	Other Equip	Small Mower Tractor	\$40,000	Road & Bridge Fund	Replace #59

**FIVE YEAR CAPITAL OUTLAY PLAN
FISCAL YEAR 2019**

Department	Category	Item	Est. Cost	Funding Source	Explanation
Other Gov't Services	Other Equip	Replace Audio Equip	\$20,000	General Fund	
Police	Vehicles	Replace (4) Police Vehicles	\$130,000	General Fund	#107,122,123,124
Roads & Streets	Vehicles	Ford F120 4x4 4door	\$30,000	Road & Bridge Fund	Replace #66
	Vehicles	Ford F450 Flat Bed Dump-lift gate	\$50,000	Road & Bridge Fund	Replace #65
	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Landscaping	A1A Beach Blvd, replace plants city-wide, beautify plazas	\$40,000	Road & Bridge Fund	
	Landscaping	Electrical Improve Nights of Lights	\$25,000	Road & Bridge Fund	

FIVE YEAR CAPITAL OUTLAY PLAN FISCAL YEAR 2020

Department	Category	Item	Est. Cost	Funding Source	Explanation
Police	Office Equip	Replace MDTs	\$100,000	General Fund	
	Office Equip	Replace Interview Room Furniture	\$4,000	General Fund	
	Other Equip	Replace Camera System	\$25,000	General Fund	
Roads & Streets	Vehicles	Large Dump Truck	\$60,000	Road & Bridge Fund	Replace #56
	Vehicles	Ford F150 4x4 4door	\$30,000	Road & Bridge Fund	Replace #67
	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Landscaping	A1A Beach Blvd, replace plants city-wide, beautify plazas	\$40,000	Road & Bridge Fund	
	Landscaping	Electrical Improve Nights of Lights	\$25,000	Road & Bridge Fund	

Appendix B

Glossary



Glossary of Terms and Acronyms

This glossary provides definitions of various specialized terms used in this budget document that may not be already familiar to all readers. Also provided are the meanings of specialized acronyms used.

Account: A classification of appropriations by expenditure account code.

Accrual Basis: The basis of accounting in which transactions are recognized when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax: Tax based on the value of property.

Adopted Budget, Approved Budget: The revenue and expenditure plan for the fiscal year approved by the City Commission. **See Proposed Budget.**

Appropriation: Legal authorization granted to make expenditures and to incur obligations for specific purposes. An allocated time is set in which appropriations can be expended. The City Commission is the authoritative appropriating body for the City of St. Augustine Beach.

Basis of Accounting: Timing of recognition for financial reporting purposes in the City's financial statements.

Basis of Budgeting: Method used to determine when revenues and expenditures are recognized for budgetary purposes.

Budget: A formal estimate of revenues and expenditures for a defined period (one fiscal year for St. Augustine Beach).

Capital Outlay: Expenditures for land, buildings, equipment and improvements other than buildings of \$1,000 or more (capitalization threshold) and a useful life of at least one year. These items are also referred to as fixed assets.

City Commission: The elected policy setting body for the City.

Debt Services: The annual amount of money necessary to pay the interest and principal on outstanding debt.

Department: A major service-providing entity of city government.

Expenditure: An actual payment for goods or services received.

Fiscal Year: The twelve-month financial period used by the City beginning October 1 and ending September 30 of the following year. The City's fiscal year is numbered by the year in which it ends.

FY: Fiscal Year (October 1-September 30).

Fund: An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other financial resources, together with all related liabilities and residual equities or balances, and changes therein, that are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. See the appropriated Fund Types and Basis of Budgeting portion of the Introductory Section for a discussion of the types of funds in this budget.

Fund Balance: A fund's excess of assets over liabilities. In budgeting, this excess is sometimes used as a revenue source.

General Fund: The fund into which the general (non-earmarked) revenues of the City are deposited and from which money is appropriated to pay the general expenses of the City.

Interest: Compensation paid or to be paid for the use of borrowed funds.

Intergovernmental Revenue: Funds received from federal, state and other local government sources in the forms of grants, shared revenues, and payments in lieu of taxes.

Line Item: An expenditure classification according to the type of item purchased or service obtained, for example, regular salaries, professional services, repairs and maintenance.

Intrafund Transfers: Budgeted allocations of resources from one fund to another.

LOGT: Local Option Gas Tax

Mill: Ad valorem (property) tax valuation unit equal to \$1 of tax obligation for every \$1,000 of taxable valuation of real property.

Millage: The total tax obligation per \$1,000 of the taxable value of real property.

Modified Accrual Basis: The accrual basis of accounting modified to recognize revenues that are measurable and available to finance expenditures (measured when the liability is incurred) of the current period.

Proposed Budget: The budget for the upcoming fiscal year submitted to the City Commission for their consideration by the City Manager. See **Adopted, Approved Budget**.

Revenue: Income of a government from sources, such as tax payments, fees from specific services, receipts from other governments, shared revenues, interest income and fines and forfeitures.

Rollback Amount: This is the tax rate computed in accordance with the "Trim Bill" regulations for an upcoming fiscal year that will yield a dollar amount equal to the amount of property tax levied in the prior year.

Taxes: Compulsory charges levied by a government for the purpose of financing services performed.