



City of St. Augustine Beach Adopted Annual Budget For 2015-2016



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City of St. Augustine Beach Commissioners



**Andrea Samuels
Mayor**



**Rich O'Brien
Vice Mayor**



**Margaret England
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. Augustine 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.

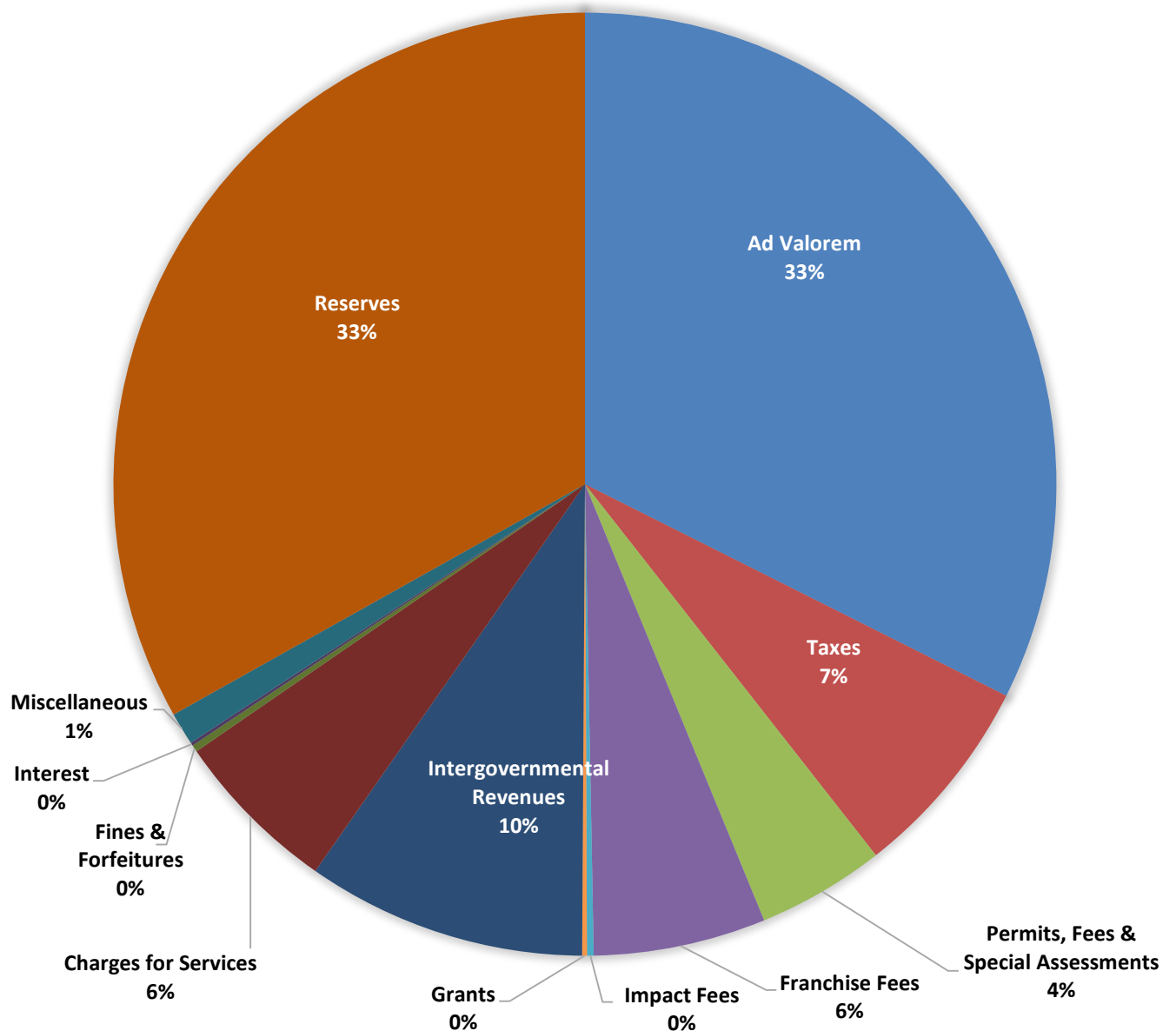
Revenues which are considered to be susceptible to accrual include taxes, franchise fees, major state shared revenues, business tax receipts, and interest earnings. Grants are accrued if they are both measurable and available. Permits, charges for services, fines and forfeitures, miscellaneous state 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.

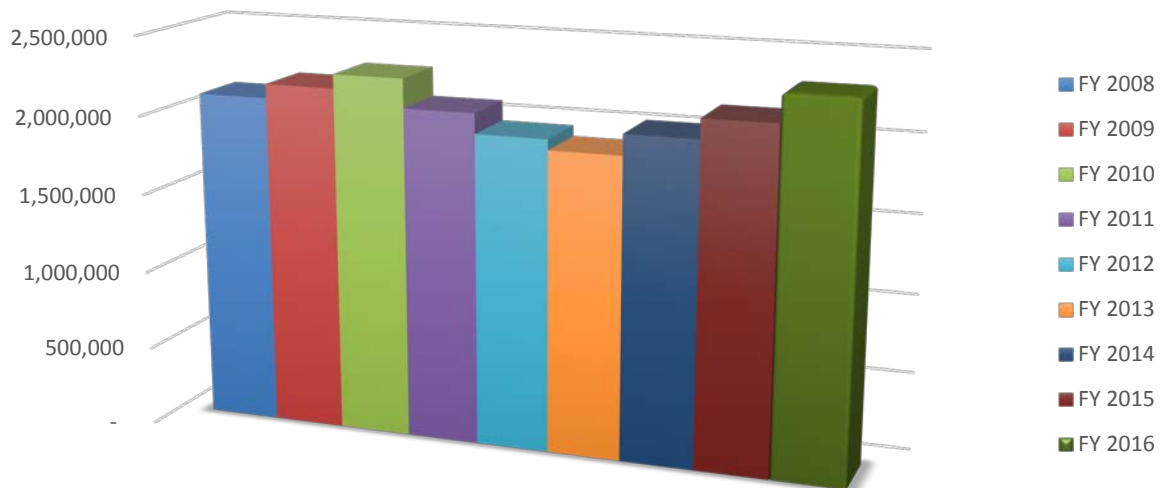
WHERE THE MONEY COMES FROM



Ad Valorem Taxes: General Fund

Ad valorem tax is budgeted at \$2,330,463 making it the premier revenue source for the City of St. Augustine Beach. This is a 8.24% 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 since the decline of property values since 2008 it has been challenging in recent years 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
2015	2.3992	\$ 991,173,609

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. In July of 2015, the City Commission voted to purchase the remaining 4.5 acres of the property formerly known as Maratea with the assistance of the Trust for Public Land. This would require an additional bond, therefore increase the millage necessary to cover the debt service. The millage is set at the full 0.500 mills which will produce \$485,675 in proceeds.

Other Taxes: General, Road & Bridge & Debt Service Funds

These taxes are budgeted at \$1,057,712 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 \$171,573 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 FY16 the budgeted amount is \$520,086. 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:

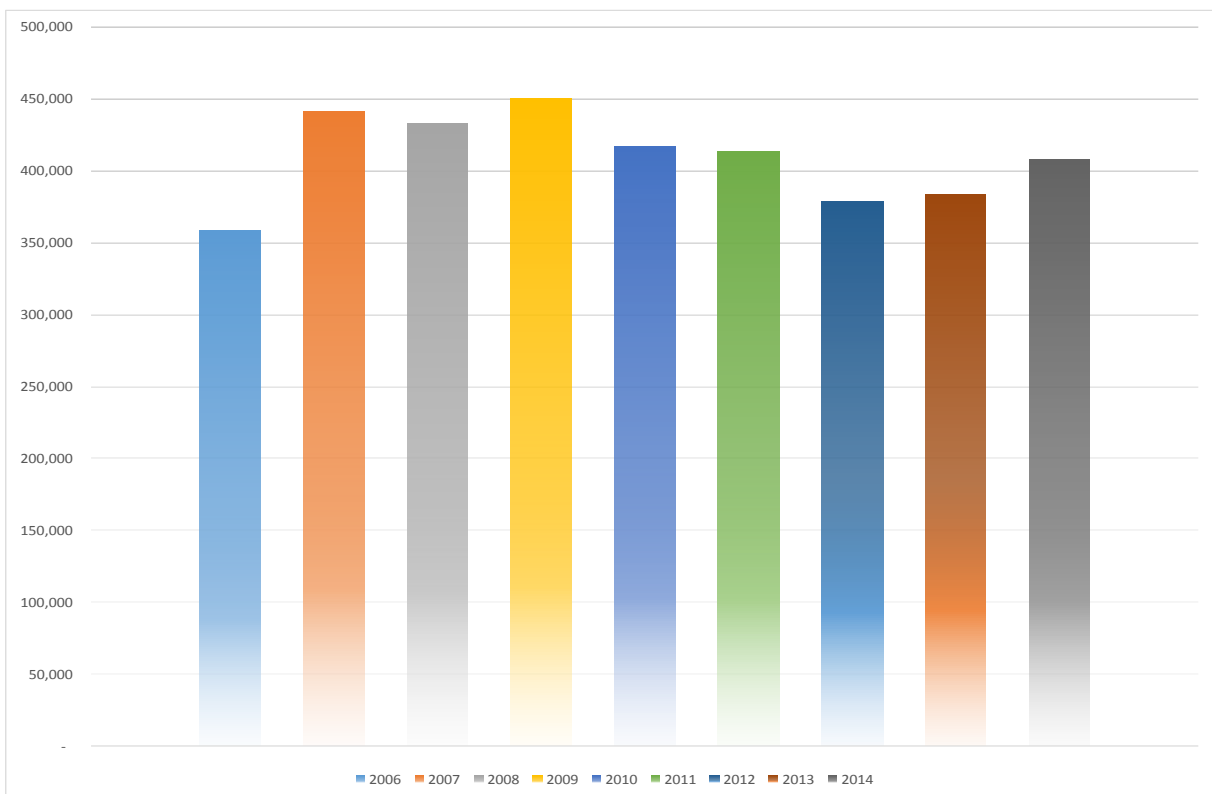
Funding Source	Grant Title	Funding FY15
Justice Assistance Grant	AEDs in the Field Project Enhancement	\$11,826
Tourist Development Council	Fireworks	\$25,000

The Justice Assistance Grant will provide funding to add to automatic electronic defibrillators (AEDs) to those patrol cars that are not currently equipped with them.

The Tourist Development Council provides \$25,000 for the City's fireworks display held on New Year's Eve each year.

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 \$425,000 which is higher than the amount budgeted for FY15. This revenue source showed a decline over the past few years, but is now recovering.



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 \$300,000 for building permit fees is budgeted based on current trends and an assumption that building permits will remain steady in the near future, as well as the new hotels coming to St. Augustine Beach.

Service Fees: General Fund

This revenue item is in its second year under the City's collection. The amount of \$219,000 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 \$17,000. These are fines received from St. Johns County Clerk of Court that originated from the St. Augustine Beach jurisdiction, ordinance citations and parking tickets.

Miscellaneous Revenues: General Fund and Road & Bridge Fund

Interest revenue is very conservatively budgeted among the appropriate funds at \$10,515. 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 \$477,380 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 Revenues

Description	FY14 Actual	Adopted FY15	Adopted FY16
Ad Valorem Taxes	\$2,001,561.03	\$2,153,058	\$2,330,463
Ad Valorem Taxes-Delinquent	1,085.27	1,500	500
Electric Utility Taxes	423,480.31	410,000	425,000
Natural Gas Utility Taxes	688.86	1,050	1,000
Propane Utility Taxes	23,770.87	23,000	23,000
Communication Services Tax	47,999.63	42,800	27,259
Local Business Tax Receipts	28,581.42	27,000	28,000
Building Permits	200,436.12	200,000	300,000
Other Permits	4,840	4,000	5,000
Event Permits	6,600	7,500	10,000
Electric Franchise Fees	407,458.55	400,000	425,000
Natural Gas Franchise Fees	322.21	650	0
Impact Fees-Public Safety	2,244	2,000	2,200
Impact Fees-Culture/Recreation	4,205.75	4,000	4,200
Impact Fees-Public Buildings	10,079.00	11,000	10,000
Special Assessment	560,000	0	0
State Grants-Public Safety	16,268	14,664	11,826
State Grants-Culture/Recreation	0.00	128,628	0
State Revenue Share Proceeds	114,886.09	117,513	125,883
State Alcoholic Beverage Licenses	8,306.49	5,000	5,000
½ Cent Sales Tax Revenue	480,424.17	486,381	520,086
Local Gov't Unit Grant-Public Safety	750.00	0	0
County Communication Surcharge	7,340	0	0
St. Johns Co Business Tax Receipts	10,184.33	11,000	14,000
TDC Funds	48,919.07	40,483	25,000
Zoning Fees	1,100	1,000	1,500
Plan Review/Platt Fee	75,158.63	55,000	150,000
Sales of Maps & Publications	15.00	25	15
Certification, Copying & Record Search	478.20	500	500
Miscellaneous Commissions	1,443.54	1,000	1,500
Impact Fee Administrative Fee	12,597.66	13,000	13,000
Beach Patrol	24,172	33,000	0
Police Reports	511.30	150	300
Protective Inspection Fee	850	300	500
Service Fee-Garbage/Solid Waste	218,825.36	217,000	219,000
Dog Tag Fees	329.00	450	450
Other Charges for Service	25,797.40	25,000	25,000

General Fund Revenues-Continued

Description	FY14 Actual	Adopted FY15	Adopted FY16
Court Fines	12,834.85	12,000	12,000
Other Fines & Forfeitures	1,610	20,000	1,000
Parking Tickets	2,801.66	2,000	1,500
Code Enforcement Fines	569	500	500
Ordinance Violation Fines	3,505	5,000	2,000
Interest on Investments	1,150.34	2,000	1,500
Interest on State Board of Administration	5,694.63	7,000	6,500
Gain or Loss on Investments	(5,380.39)	0	0
Meeting Room Rental Fees	975.00	600	1,500
Disposition of Fixed Assets	4,600	5,000	10,000
Sale of Surplus Materials and Scrap	1,562.04	1,000	0
Veteran's Memorial Donations	500	0	0
Splash Park Donations	0	0	0
Miscellaneous Donations	1,800	0	0
Event Sponsorships/Vendor Fees	41,149	35,000	50,000
Event Marketing Partnerships	7,500	0	0
Contractors' Licenses	9,297.50	6,500	8,000
Refund of Prior Year Expenditures	59,041.16	20,000	10,000
Workers' Compensation Reimbursements	351.21	0	0
Other Miscellaneous Revenues	2,808.60	3,000	800
<u>TOTAL GENERAL FUND REVENUES</u>	\$4,924,078.86	\$4,557,252	\$4,810,482
<u>Transfer from Assigned/Unassigned Fund Balance</u>			
Emergency & Contingency	0.00	50,000	50,000
Unexpended State Funds	0.00	8,439	0
Parks & Recreation	0.00	203,628	103,000
Beach Blast Off	0.00	0	20,000
Police Training Reserve	0.00	14,000	5,000
Land Acquisition	0.00	107,768	104,518
Forfeiture & Seizure	0.00	9,570	0
Capital Projects	0.00	600,000	600,000
Unassigned Fund Balance	0.00	270,000	1,500,000
<u>GRAND TOTAL</u>	\$4,924,078.86	\$5,820,657	\$7,193,000

Road and Bridge Fund Revenues

Description	FY14 Actual	Adopted FY15	Adopted FY16
Local Option Gas Tax	\$230,840.65	\$235,981	\$241,498
Impact Fees-Roads	80,406	70,000	70,000
State Grants	0.00	8,399	0
State Revenue Sharing	41,698.46	42,652	45,690
Fuel Tax Refund	4,752.66	4,000	4,500
Local Gov't Unit Grant-Physical Env	167,365.68	167,364	167,364
TDC Funds	20,000.00	20,000	20,000
Beautification Funds	0.00	1,000	1,000
Other Charges for Services	51,457.18	51,217	51,217
Interest on Investments	13.10	15	15
Interest on State Board of Administration	648.47	2,500	2,500
Gain or Loss on Investments	(1,019.73)	0	0
Intragovernmental Transfers In	640,192.00	918,072	477,380
<u>Transfer from Unassigned Fund Balance</u>			
Emergency & Contingency	0.00	25,000	0
Impact Fees-Roads	0.00	32,720	0
Transportation – Assigned Fund Balance	0.00	0	355,000
<u>GRAND TOTAL</u>	\$1,236,354.47	\$1,578,950	\$1,436,164

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 has adopted a formal fund balance 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; this percentage is 20% of general fund operating expenditures. Currently, the City does have enough in its unassigned fund balance to meet this obligation.

Investment Policy

The City has adopted a formal investment policy in accordance with Florida Statutes and guidelines from the Government Finance Officers' Association. This policy outlines what investments are acceptable, and mandates the custodian of the investments receive eight hours of continuing education annually.

Debt Management Policy

A formal debt management policy was adopted during the current fiscal year. It formalizes what is already outlined in the City's Comprehensive Plan which 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 2016
Bond	Construct City Hall	\$2,300,000	1999 Refunded 2010	2029	4.26%	\$1,470,000	\$140,918
Bond	Land Purchase & Drainage Projects	\$2,500,000	2004	2034	4.6%	\$1,945,000	\$165,037
Loan	Hammock Dunes Park Purchase with St. Johns Co	\$1,261,975	2006	2017	3.25%	\$139,010	\$104,518
BB&T Direct Loan	Purchase Ocean Hammock Park	\$5,350,000	2009	2029	5.37%	\$36,971	\$65,881
State Revolving Loan Fund	Sanitary Sewer Project through St. Johns Co.	\$2,521,818	2009	2032	2.92%	\$2,179,045	\$167,366 (City receives amount from County)
Totals		\$13,933,793				\$5,770,026	\$643,720

Budget Calendar

July 1 st	Property Appraiser Certifies Taxable Value to the City
July 6 th	Commission Meeting-No Budget Action
July 28 th	Commission Meeting-Set Proposed Millage Rate
Aug 3 rd	Commission Meeting-No Budget Action
Aug 4 th	Advise the Property Appraiser of the Proposed Millage Rate
Aug 24 th	Property Appraiser Mails out Trim Notices
Sept 10 th	St. Augustine Beach's First Public Hearing on the Tentative Millage and the Tentative FY 2015/2016 Budget
Sept 24 th	St. Augustine Beach's Mandated Advertisement in Local Paper
Sept 28 th	St. Augustine Beach's Second Public Hearing on the Tentative Millage and Tentative FY 2015/2016 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.

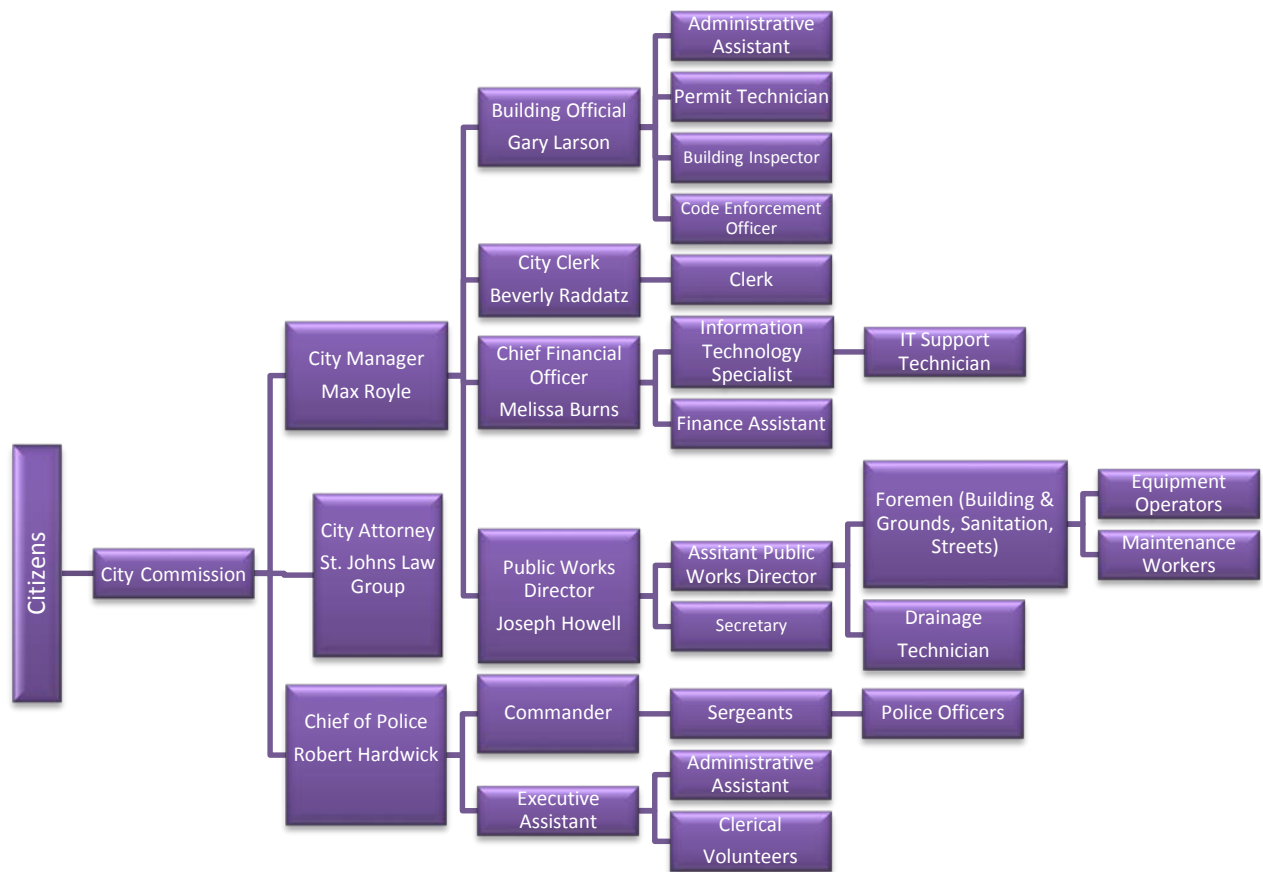
Midyear the finance department prepares a budget adjustment that is approved by a budget resolution. There are others done throughout the year, but not longer than 60 days after year end in accordance with State Statute (166.241). The budget is prepared on a line item basis, but budgetary compliance 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. In fiscal year 2015, the City Commission adopted both an updated Purchasing Policy and a newly created Capital Asset Policy. In both policies, if a capital purchase is not approved in the original budget, and is required it needs to be approved by the City Commission if the amount of the item is over \$15,000.

City of St. Augustine Beach Organizational Chart



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SUMMARY SECTION



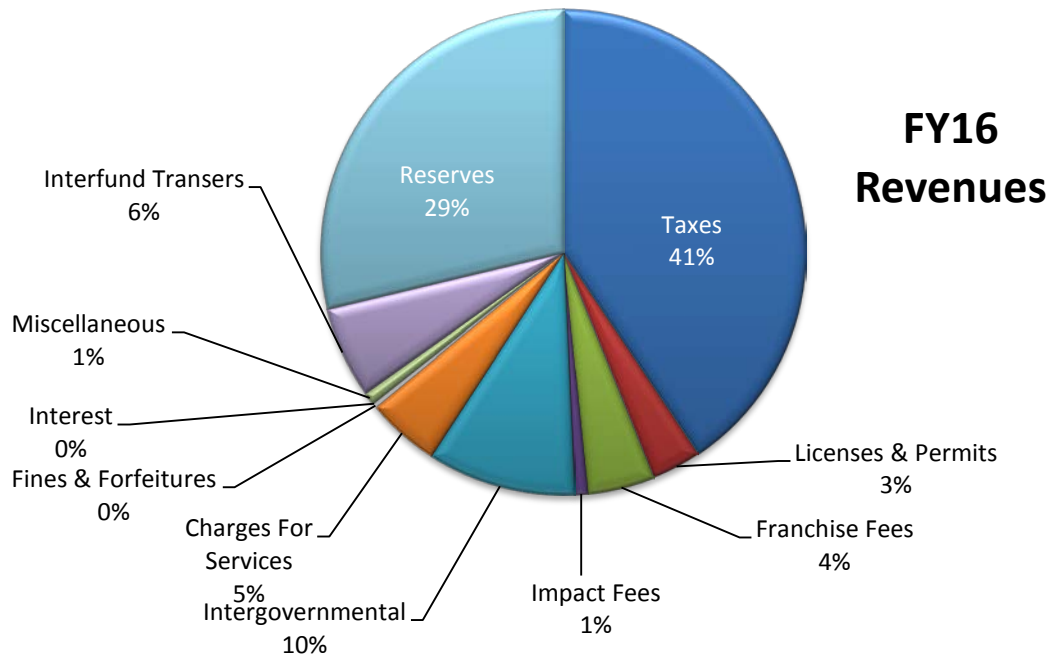


All Summary for 2016 Budget

	2014 Actual	2015 Budget	2016 Adopted
Revenues			
Taxes	\$ 3,127,781	\$ 3,266,526	\$ 3,868,350
Licenses & Permits	211,876	211,500	315,000
Franchise Fees	407,781	400,650	425,000
Impact Fees	96,935	87,000	86,400
Intergovernmental	920,895	1,046,084	939,349
Charges for Services	412,735	397,642	462,982
Fines & Forfeitures	21,321	39,500	17,000
Interest on Investments	1,492	11,515	10,515
Miscellaneous	689,585	72,100	81,300
Interfund Transfer	751,210	1,025,840	581,898
Reserves	-	1,321,155	2,737,518
	<hr/> \$ 6,641,609	<hr/> \$ 7,879,512	<hr/> \$ 9,525,312
Expenditures			
Legislative	64,834	77,099	67,500
Executive	148,595	157,022	161,298
Finance/Administration	439,073	528,209	573,874
Comprehensive Planning	144,634	152,532	154,914
Other Governmental Services	382,148	599,786	2,100,383
Law Enforcement	1,754,224	1,788,031	2,072,538
Protective Inspections	191,018	220,969	298,259
Sanitation	646,125	738,307	812,756
Culture & Recreation	180,241	463,276	202,800
Economic Environment	5,250	5,300	5,300
Human Services	46	65	55
Roads & Streets	1,375,453	1,411,583	1,268,798
Interfund Transfers	751,210	1,025,840	581,898
Reserves	-	64,221	215,471
Debt Service	647,149	647,272	1,009,468
	<hr/> 6,730,000	<hr/> 7,879,512	<hr/> 9,525,312

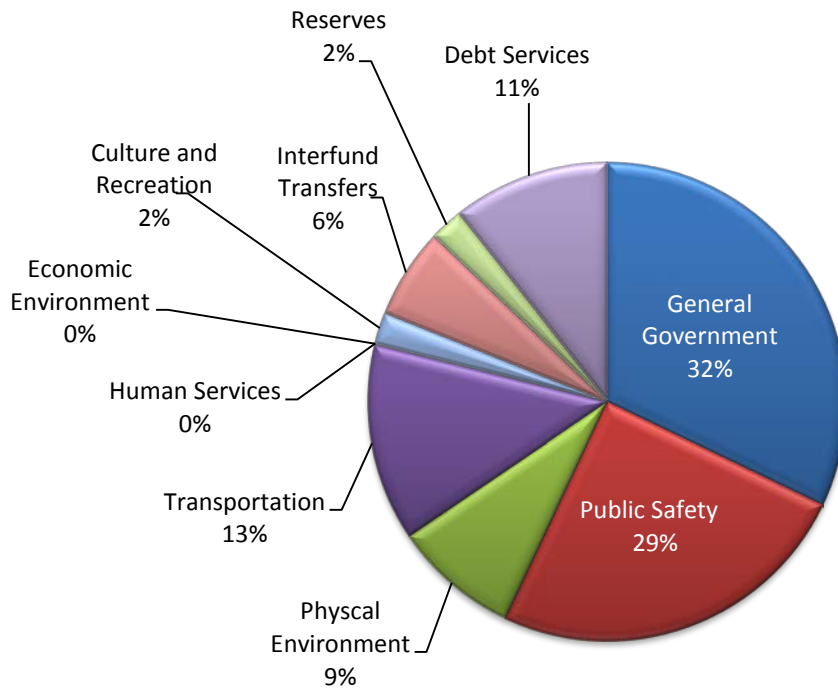
SUMMARY OF ALL REVENUES FOR ALL FUNDS

Revenues	FY14 Actual	FY15 Adopted	FY16 Adopted
Taxes	\$ 3,127,781	\$ 3,266,526	\$ 3,868,350
Licenses & Permits	211,876	211,500	315,000
Franchise Fees	407,781	400,650	425,000
Impact Fees	96,935	87,000	86,400
Intergovernmental	920,895	1,046,084	939,349
Charges for Services	412,735	397,642	462,982
Fines & Forfeitures	21,321	39,500	17,000
Interest	1,492	11,515	10,515
Miscellaneous	689,585	72,100	81,300
Interfund Transfers	751,210	1,025,840	581,898
Reserves	-	1,321,155	2,737,518
Total Revenues	\$ 6,641,609	\$ 7,879,512	\$ 9,525,312



Summary of Expenditures for All Departments

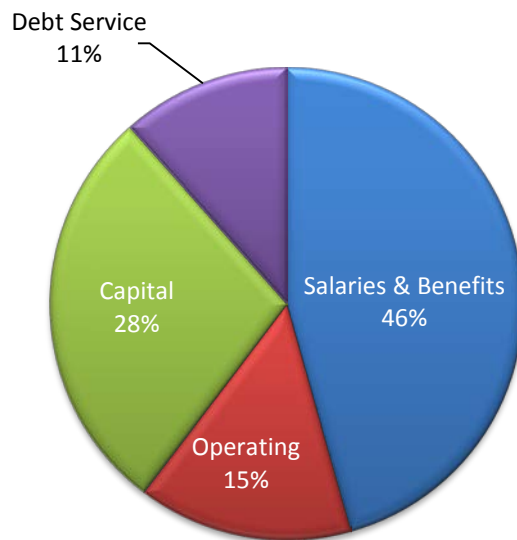
EXPENDITURES	2014 ACTUAL	2015 Adopted	FY16 Adopted Budget
General Government	\$ 1,179,284	\$ 1,514,648	\$ 3,057,969
Public Safety	1,945,242	2,009,000	2,370,797
Physical Environment	646,125	738,307	812,756
Transportation	1,375,453	1,411,583	1,268,798
Economic Environment	5,250	5,300	5,300
Human Services	46	65	55
Culture and Recreation	180,241	463,276	202,800
Interfund Transfers	751,210	1,025,840	581,898
Reserves	-	67,263	215,471
Debt Services	647,149	644,230	1,009,468
Total Expenditures	\$ 6,730,000	\$ 7,879,512	\$ 9,525,312



**FY16
Expenditures**

Summary of Costs by Type

FY16 Adopted		
Salaries & Benefits	\$ 3,978,941	46%
Operating	1,287,708	15%
Capital	2,451,826	28%
Debt Service	1,009,468	12%
	<u>\$ 8,727,943</u>	<u>100%</u>



FY16 Costs by Type Breakdown



Fund Balance Summary

General Fund

		2016 Budget
Revenues & Other Sources	\$	4,811,259
Expenditures & Other Uses	\$	7,193,777
Excess of Revenues & Other Sources over (under) Expenditures & Other Uses	\$	(2,382,518)
Beginning Fund Balance – October 2015	\$	5,411,763
Ending Fund Balance – September 30, 2016	\$	3,029,245

Summary of Capital Purchases for 2016

Other Governmental Services Department

- \$1,500,000 – Down payment for purchase of 4.5 acres
- \$ 30,000 – Key Card System Additions for City Hall & Police Department
- \$ 100,000 – City Hall Security Enhancements
- \$ 20,000 – TV Production Equipment
- \$ 7,000 – Gate Controller System for Public Works & Police Department

Law Enforcement Department

- \$50,000 – Lease 5 marked patrol cars and 1 unmarked vehicle
- \$10,000 – Lease continuation of 2 unmarked vehicles
- \$56,500 – Replace mobile data units (laptops)
- \$ 5,000 – Virtual Private Network to SmartCop
- \$11,000 – Replace 5 radars
- \$27,000 – Replace Tasers
- \$11,826 – Automatic Electronic Defibrillators (Grant Funded)

Protective Services Department

- \$12,000 – Large Format Scanner
- 3,500 – High Speed Scanner

Garbage/Solid Waste Department

- \$75,000 – Replace Pack Body on Garbage Truck
- 5,000 – Back-up Cameras

Culture and Recreation Department

- \$ 3,000 – 8' Picnic Tables
- \$100,000 – Ocean Hammock Park improvements

Road & Streets Department

- \$ 80,000 – Paving Atlantic Beach/Mickler Blvd (N)
- \$ 50,000 – Ford F450 4-door Flat Bed Dump/Lift Gate (Replaces #58)
- \$180,000 – Drainage – Woodland Estates
- \$ 70,000 - Drainage - Sea Oaks Dr. Repipe; Lee Dr Cross Drain; Lakeshore Dr. Cross Drain Repair
- \$ 20,000 – Drainage – Various other locations

Road & Streets Department – Continued

- \$ 5,000 – Mizell Pond PS Level Sensors
- \$ 16,000 – Beautification Project (TBD)
- \$ 20,000 – Nights of Lights Electrical Upgrade/Replacements

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Employee Salaries as of October 1st, 2015

<u>Position</u>	<u>Employee</u>	<u>Hire Date</u>	<u>Annual Salary</u>	<u>Hourly Salary</u>
City Manager	Max Royle	7/24/1989	\$114,225	\$54.92
Chief Financial Officer	Melissa Burns	9/19/2002	81,152	39.02
IT Specialist	Anthony Johns	10/1/2002	50,738	24.39
Clerk	Peggy Cadwallader	8/6/2009	23,077	13.87
IT Support Technician	Russell Adams	3/7/2013	33,213	15.97
Finance Assistant	Patricia Douylliez	8/18/2014	35,804	17.21
Event Coordinator	Hala Laquidara	12/18/2014	30,340	18.23
City Clerk	Beverly Raddatz	9/21/2014	55,432	26.65
Chief of Police	Robert Hardwick	1/7/2013	94,000	45.19
Commander	James Parker	1/24/2013	70,147	33.72
Executive Assistant	Kathi Harrell	8/4/2014	45,251	21.76
Administrative Assistant	Sheila Bell	10/15/1996	44,449	21.37
Sergeant	Joseph Beaudoin	12/8/1986	63,093	30.33
Sergeant	Gary Hartshorne	8/7/1997	58,028	27.90
Sergeant	Rafael Correa	1/26/2004	58,028	27.90
Sergeant	Daniel Carswell	7/20/2006	54,996	26.44
Police Officer	Frankie Hammonds	10/2/2003	45,510	21.88
Police Officer	Miles Smith	1/18/2006	44,920	21.60
Police Officer	Eudalio Martinez	1/23/06	44,920	21.60
Police Officer	Russell Kelly	2/2/2009	43,290	20.81
Police Officer	Erin McLerran	6/27/2011	42,291	20.33
Police Officer	Natalie Gillespie	3/21/2013	40,563	19.50
Police Officer	Bruce Cline	7/25/2013	40,563	19.50
Police Officer	William Patterson	8/27/13	39,432	18.96
Police Officer	Katherine Wallace	1/26/15	38,791	18.65
Police Officer	Tyler Thompson	5/4/2015	37,900	18.22
Police Officer	Vacant		37,900	18.22
Police Officer	Vacant		37,900	18.22

<u>Position</u>	<u>Employee</u>	<u>Hire Date</u>	<u>Annual Salary</u>	<u>Hourly Wage</u>
Building Official	Gary Larson	8/7/2000	90,709	43.61
Administrative Assistant II	Bonnie Miller	8/31/1998	53,884	25.91
Permit Technician	Kimbra Tyre	5/11/2000	43,838	21.08
Building Inspector	Glenn Brown	3/28/2005	51,769	24.89
Director of Public Works	Joseph Howell	10/29/2012	91,446	43.96
Assistant Public Works Director	Ken Gatchell	8/28/1989	63,743	30.65
Secretary	April Haskins	5/23/2012	36,279	17.44
Drainage Technician	Michael Orlando	3/14/1991	48,043	22.10
Foreman – Sanitation	Richard Gray	10/1/1990	47,943	23.05
Foreman – Roads & Streets	Robert T. Jones	5/17/1993	46,726	22.46
Foreman – Building & Grounds	Tom Large	11/22/1993	46,976	22.58
Equipment Operator	Paul Raymond	4/21/2005	34,161	16.42
Equipment Operator	Wayne Tichy	12/2/2011	33,123	15.92
Equipment Operator	Vacant		32,415	15.58
Maintenance Worker	Charles Oester	6/21/2007	31,678	15.23
Maintenance Worker	Michael Hollis	9/22/2008	31,592	15.19
Maintenance Worker	Travis Napier	8/8/2012	31,322	15.06
Maintenance Worker	Larry Leggett	10/29/2012	30,377	14.60
Maintenance Worker	Willie Andrews III	1/24/2013	30,377	14.60
Maintenance Worker	Bradley Tedder	8/29/2013	29,829	14.34
Maintenance Worker	Jevin Worthington	3/17/2014	29,829	14.34
Maintenance Worker	Derek Fahey	8/3/2015	29,829	14.34
Maintenance Worker	Vacant		26,708	12.84
Maintenance Worker	Vacant		26,708	12.84

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

In the 2016 budget the Police Department and Public Works Department are adding two additional positions each. This brings the total allotted positions to 53. Additionally, the Events Coordinator will be going from 20 hours per week to 32 hours per week, and the Accounting Clerk's position in previous fiscal years has been changed to Finance Assistant.



DEPARTMENT BUDGETS

Legislative Department

Description	FY14 Actual	Adopted FY15	Adopted FY16
Executive Wages	\$31,939.80	\$32,905	\$32,905
FICA Taxes	2,370.12	2,518	2,518
Retirement	2,253.30	2,426	2,389
Codification Fees	550.00	6,000	5,000
Other Contractual Services	15,146.50	4,500	2,500
Travel & Per Diem	2,925.37	2,000	2,000
Postage	377.56	1,000	500
Equipment Repair & Maintenance	1,404.94	10,730	7,544
Printing, Copying & Binding	60.00	500	500
Entertainment	2,004.92	3,876	3,000
Election Expense	671.16	824	824
Records Management Expense	1,983.90	4,000	3,000
Other Expenses	781.58	1,000	1,000
Office Supplies	15.96	500	500
Uniforms	27.50	200	200
Other Operating Supplies & Expenses	62.16	500	500
Publications & Subscriptions	0.00	120	120
Memberships	2,259.00	2,500	2,500
Training & Education	0.00	1,000	0.00
Total	\$64,833.77	\$77,099	\$67,500

Executive Department

Description	FY14 Actual	Adopted FY15	Adopted FY16
Executive Wages	\$109,244.69	\$111,438	\$114,225
Car Allowance	999.96	1,000	1,000
FICA Taxes	8,157.64	8,602	8,815
Retirement	20,820.01	23,558	24,479
Life & Health Insurance	7,021.56	7,727	9,002
Workers Comp	358.96	360	300
Travel & Per Diem	593.00	1,450	500
Mileage	38.64	150	150
Bonding Insurance	20.85	30	30
Equipment Repair & Maintenance	211.50	360	360
Uniforms	55.00	100	100
Publications & Subscriptions	202.89	205	250
Memberships	870.61	1,192	1,237
Training & Education	0.00	850	850
Total	\$148,595.31	\$157,022	\$161,298

Finance & Administration Department

Description	FY14 Actual	Adopted FY15	Adopted FY16
Regular Wages	\$239,869.37	\$286,970	\$309,756
Overtime	1,239.35	2,500	2,500
Sick Leave Incentive	735.90	1,500	1,500
FICA Taxes	17,106.52	22,578	24,003
Retirement	25,452.37	39,630	22,671
Life & Health Insurance	54,273.30	75,624	108,144
Workers Comp	598.28	700	400
Unemployment Compensation	0.00	825	0
Attorneys' Fees	36,851.25	35,000	40,000
Audit Fees	17,150.00	12,600	12,950
Other Contractual Services	9,248.14	3,000	7,500
Travel & Per Diem	1,195.65	2,500	2,500
Mileage	377.40	2,000	2,000
Telephone	4,702.20	5,800	5,800
Postage	1,757.67	1,800	1,800
Equipment Leases	2,185.74	3,000	3,000
Bonding Insurance	83.41	150	150
Equipment Repair & Maintenance	2,935.95	3,500	3,500
Printing, Copying & Binding	654.74	1,200	1,200
Legal Advertising	5,956.95	3,872	3,000
Advertising	334.00	460	0
Other Expenses	199.69	2,000	1,000
Office Supplies	4,245.63	4,000	4,000
Uniforms	367.75	700	500
Small Tools & Equipment	3,520.86	4,000	4,000
Other Operating Supplies & Expenses	5,782.12	6,000	6,000
Publications & Subscriptions	143.95	500	300
Memberships	925.00	1,200	1,200
Training & Education	1,180.00	4,600	4,500
Total	\$439,073.19	\$528,209	\$573,874

Comprehensive Planning Department

Description	FY14 Actual	Adopted FY15	Adopted FY16
Regular Wages	\$99,226.34	\$101,243	\$103,774
FICA Taxes	7,043.84	7,746	7,939
Retirement	12,560.33	14,165	14,603
Life & Health Insurance	18,746.88	21,148	22,668
Workers Comp	5,504.28	5,000	3,400
Equipment Repair & Maintenance	96.93	150	150
Printing, Copying & Binding	(45.00)	25	25
Legal Advertising	1,492.00	2,000	2,000
Other Operating Supplies & Expenses	7.98	30	30
Publications & Subscriptions	0.00	100	100
Memberships	0.00	225	225
Training & Education	0.00	700	0
Total	\$144,633.58	\$152,532	\$154,914

Other Governmental Services Department

Description	FY14 Actual	Adopted FY15	Adopted FY16
Regular Wages	\$171,156.25	\$177,721	\$202,567
Overtime	4,719.18	6,000	5,000
Sick Leave Incentive	469.48	1,000	1,000
Certificate Incentive	0.00	0	624
FICA Taxes	12,233.90	14,132	16,004
Retirement	15,551.68	16,295	18,441
Life & Health Insurance	49,751.71	58,106	76,995
Workers Comp	8,735.04	7,916	5,500
Other Contractual Services	9,686.88	10,000	3,500
Telephone	1,376.28	1,930	1,700
Electricity	10,797.23	10,000	11,000
Water & Sewer	2,284.72	2,200	2,600
Equipment Leases	363.54	352.00	352
Liability Insurance	23,210.21	25,452	26,000
Building/Property Insurance	12,896.94	15,132	17,000
Facility Maintenance	20,505.68	30,000	33,000
Equipment Repair & Maintenance	3,616.44	6,000	6,000
Vehicle Repair & Maintenance	426.74	700	500
Advertising	192.40	102	0
Office Supplies	589.88	1,100	1,000
Uniforms	499.20	500	500
Fuel, Oil & Lubes	1,315.70	3,198	2,000
Small Tools & Equipment	3,025.08	1,500	1,500
Other Operating Supplies & Expenses	9,680.48	9,276	10,000
Publications & Subscriptions	0.00	174	100
Memberships	399.00	1,000	500
Training & Education	0.00	0	0
<u>CAPTIAL OUTLAY</u>			
Land/Land Improvements	4,530.00	86,000	1,500,000
Buildings	0.00	42,000	130,000
Other Equipment	14,134.51	72,000	27,000
Total	\$382,148.15	\$599,786	\$2,100,383

Law Enforcement Department

Description	FY14 Actual	Adopted FY15	Adopted FY16
Executive Wages	\$85,326.90	\$87,041	\$94,000
Regular Wages	715,456.16	757,096	887,984
Holiday Pay	16,185.42	26,500	24,000
Overtime	45,942.96	50,000	45,000
Police Incentive Pay	11,288.47	12,960	12,960
Call Out Stipend	2,215.20	6,800	5,600
Cell Phone Stipend	10,189.92	11,520	14,160
Sick Leave Incentive	5,443.59	8,700	9,500
Investigator Stipend	0.00	0	1,200
FICA Taxes	64,102.78	70,633	83,722
Retirement	153,252.34	157,540	213,102
Life & Health Insurance	146,316.24	172,528	222,460
Workers Comp	31,111.08	29,984	22,000
Attorneys' Fees	0.00	3,000	6,000
Other Contractual Services	5,275.00	6,900	4,900
Travel/Per Diem	11,688.84	5,200	6,000
Telephone	24,075.50	24,800	24,000
Postage	432.34	900	500
Electricity	8,945.92	9,000	8,500
Water & Sewer	1,338.48	1,500	1,800
Equipment Leases	1,487.07	2,100	2,100
Liability Insurance	23,696.74	25,616	27,000
Building/Property Insurance	10,418.37	12,000	10,000
Statutory Insurance	1,000.00	500	1,000
Facility Maintenance	9,528.34	2,000	2,000
Equipment Repair & Maintenance	18,378.74	18,500	23,740
Vehicle Repair & Maintenance	28,940.71	23,500	16,000
Printing, Copying & Binding	2,228.71	2,200	2,000
Investigations	2,408.81	2,250	2,500
Office Supplies	8,121.37	6,000	7,000
Uniforms	23,224.69	23,100	20,000
Fuel, Oil & Lubes	64,321.47	50,950	45,000
Small Tools & Equipment	12,070.17	9,000	9,000
Crime Prevention Supplies	4,070.60	5,648	5,000
Medical Supplies	3,213.93	3,250	3,000
Beach Maintenance Supplies	285.03	0	0
Other Operating Supplies & Expenses	10,123.34	9,125	10,000
Publications & Subscriptions	686.99	1,000	1,500
Memberships	1,510.00	1,800	4,000

Law Enforcement Department – Continued

Description	FY14 Actual	Adopted FY15	Adopted FY16
Training & Education	14,887.04	14,150	20,000
Accreditation	3,707.08	5,000	3,000
SJC Communication Surcharge Expense	10,334.49	0	0
<u>CAPITAL OUTLAY</u>			
Land Improvements	14,865.81	0	0
Building	1,974.00	0	0
Vehicles	107,272.28	80,000	60,000
Office Equipment	3,586.00	0	61,500
Other Equipment	30,294.78	47,740	49,826
Grants/Matching Funds	3,000.00	0	0
Total	\$1,754,233.70	\$1,788,031	\$2,072,538

Protective Services Department

Description	FY14 Actual	Adopted FY15	Adopted FY16
Regular Wages	\$117,727.23	\$133,098	\$168,870
FICA Taxes	8,583.32	9,938	12,919
Retirement	10,857.90	15,295	18,046
Life & Health Insurance	12,188.82	22,406	45,374
Workers Comp	12,205.12	11,062	7,500
Professional Services	850.00	0	0
Other Contractual Services	63.00	0	0
Mileage	0.00	50	0
Telephone	4,750.20	5,000	5,000
Postage	283.12	300	300
Electricity	5,498.32	6,000	6,000
Water & Sewer	1,107.56	1,200	1,200
Equipment Leases	1,766.90	2,200	2,200
Liability Insurance	909.29	990	925
Building/Property Insurance	4,290.82	5,147	5,900
Bonding Insurance	62.55	70	70
Equipment Repair & Maintenance	830.51	1,110	1,110
Vehicle Repair & Maintenance	881.35	1,000	1,000
Printing Copying & Binding	789.60	965	1,000
Legal Advertising	181.83	185	150
Office Supplies	1,621.06	1,698	1,800
Uniforms	0.00	302	200
Fuel, Oil & Lubes	1,898.12	1,620	1,200
Small Tools & Equipment	214.48	500	500
Other Operating Supplies & Expenses	68.00	120	120
Publications & Subscriptions	0.00	155	155
Memberships	140.00	20	20
Training & Education	599.00	538	1,200
<u>CAPTIAL OUTLAY</u>			
Office Equipment	2,650.01	0	15,500
Total	\$191,018.11	\$220,969	\$298,259

Garbage/Solid Waste Department

Description	FY14 Actual	Adopted FY15	Adopted FY16
Regular Wages	\$184,632.26	\$198,227	\$225,940
Overtime	5,278.92	7,000	7,000
Sick Leave Incentive	1,315.76	1,500	1,500
Certificate Incentive	0.00	0	696
FICA Taxes	13,157.98	15,815	17,988
Retirement	17,346.11	18,175	20,673
Life & Health Insurance	55,200.25	64,810	85,879
Workers Comp	41,640.96	37,738	26,000
Other Contractual Services	97,310.88	120,000	110,000
Telephone	3,164.52	5,000	4,000
Electricity	1,579.47	1,800	1,800
Water & Sewer	695.29	800	800
Equipment Leases	405.51	480	480
Liability Insurance	1,137.14	1,200	2,000
Building/Property Insurance	3,626.04	4,200	4,500
Facility Maintenance	47.86	1,200	0
Equipment Repair & Maintenance	884.46	1,640	1,640
Vehicle Repair & Maintenance	37,599.13	27,631	30,000
Advertising	214.60	111	0
Solid Waste Disposal	135,472.84	157,889	158,000
Office Supplies	245.48	500	500
Uniforms	605.60	700	700
Fuel, Oil & Lubes	31,404.24	30,282	25,000
Small Tools & Equipment	1,046.60	3,100	2,500
Medical Supplies	7.60	100	100
Other Operating Supplies & Expenses	2,847.90	5,000	5,000
Publications & Subscriptions	0.00	60	60
Training & Education	278.00	1,000	0
<u>CAPTIAL OUTLAY</u>			
Vehicles	8,980.00	32,349	80,000
Total	\$646,125.40	\$738,307	\$812,756

All Other General Fund Departments

Description	FY14 Actual	Adopted FY15	Adopted FY16
<u>Economic Environment</u>			
Advertising	\$5,250	\$5,300	\$5,300
<u>Human Services</u>			
Other Operating Supplies	46.45	65	55
<u>Parks and Recreation</u>			
Electricity	1,371.50	2,500	2,000
Water & Sewer	4,857.07	5,500	6,500
Facility Maintenance	45.00	0	0
Equipment Repair & Maintenance	4,694.08	5,000	5,000
Special Events	83,622.31	89,800	83,000
Beach Maintenance Expense	35.93	890	500
Other Operating Supplies/Expense	1,142.83	1,500	2,000
Training & Education	1,575.00	610	800
<u>Capital Outlay</u>			
Parks/Recreation	19,750.33	272,256	103,000
Beach Related Improvements	59,500.00	85,220	0
Other Equipment	3,646.98	0	0
<u>Totals for Parks & Recreation</u>	\$180,241.03	\$463,276	\$202,800

ROAD & BRIDGE FUND: ROAD & STREET FACILITIES

Description	FY14 Actual	Adopted FY15	Adopted FY16
Regular Wages	\$303,467.48	\$307,593	\$350,597
Overtime	8,175.00	10,500	11,000
Sick Leave Incentive	845.25	1,700	1,200
Certificate Incentive	0.00	0	1,080
FICA Taxes	21,648.54	24,465	27,837
Retirement	26,916.51	28,202	31,288
Life & Health Insurance	85,727.92	100,567	134,060
Workers Comp	19,504.24	17,676	13,000
Engineering Fees	0.00	5,000	10,000
Audit Fees	7,350.00	5,400	6,200
Other Contractual Services	33,455.94	28,573	30,000
Travel/Per Diem	40.00	0	0
Mileage/Personal Vehicle	250.88	0	0
Telephone	4,011.28	5,420	5,200
Electricity	15,392.37	19,000	19,000
Water & Sewer	1,078.79	1,100	1,200
Equipment Leases	629.16	636	636
Liability Insurance	4,142.91	4,592	4,500
Building/Property Insurance	5,591.85	6,427	6,200
Facility Maintenance	459.89	1,000	1,000
Equipment Repair & Maintenance	8,934.12	8,000	8,000
Vehicle Repair & Maintenance	13,542.31	11,676	12,000
Advertising	333.00	0	0
Other Expenses	962.79	950	0
Office Supplies	464.98	700	700
Uniforms	864.00	1,000	1,000
Fuel, Oil & Lubes	19,466.12	18,000	18,000
Small Tools & Equipment	7,554.16	5,500	5,000
Medical Supplies	28.94	100	100
Landscaping	0.00	0	10,000
Other Operating Supplies & Expenses	5,062.89	6,000	6,000
Streets & Right Of Way	56,354.58	47,732	60,000
Street Lighting	49,192.83	48,000	50,000
Publications & Subscriptions	0.00	413	300
Memberships	0.00	587	700
Training & Education	937.07	1,000	2,000

Road & Bridge Fund: Road & Streets Facilities Continued

Description	FY14 Actual	Adopted FY15	Adopted FY16
<u>Capital Outlay</u>			
Paving	23,871.69	311,000	80,000
Parking Areas	36,130.60	0	0
Sidewalks/Bike Paths	0.00	32,750	0
Beautification Project (Formerly Landscaping Line Item)	40,231.00	60,000	16,000
Drainage	522,804.24	75,000	275,000
Storm Drains	27,942.67	0	0
Vehicles	21,087.00	95,324	50,000
Other Equipment	1,000.00	120,000	0
Nights of Lights	0.00	0	20,000
<u>Debt Payment</u>			
Loan Principal	98,608.75	101,510	104,495
Loan Interest	68,756.93	65,857	62,871
<u>Totals for Road & Bridge Fund</u>	\$1,542,818.68	\$1,578,950	\$1,436,164

Debt Service Fund

Description	FY14 Actual	Adopted FY15	Adopted FY16
Loan Principal	\$163,158.95	\$165,061	\$276,676
Loan Interest	207,234.91	200,033	452,568
Debt Service Fees	4,501.03	4,001	8,340
Sinking Fund Contribution	0.00	3,042	54,046
<u>Totals for Debt Service Fund</u>	\$375,264.89	\$372,137	\$791,630

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 2016 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 2017

Department	Category	Item	Est. Cost	Funding Source	Explanation
Other Gov't Services	Building	Metal Storage Building at Public Works	\$350,000	General Fund	
	Building	Re-Roof City Hall	\$150,000	General Fund	
	Building	Repaint City Hall	\$ 25,000	General Fund	
	Building	Replace Floor Coverings PWD, PD & City Hall	\$130,000	General Fund	
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
Garbage	Vehicles	Grapple Truck	\$100,000	General Fund	Replace \$76
Parks & Recreation	Splash Park	Shade Structure Over Bench Wall Area	\$ 19,000	General Fund	
Parks & Recreation	Lakeside Park	Public Restrooms	\$ 15,000	General Fund	

**FIVE YEAR CAPITAL OUTLAY PLAN
FISCAL YEAR 2017- Continued**

Department	Category	Item	Est. Cost	Funding Source	Explanation
Roads & Streets	Vehicles	Ford F150 4X4, 4 door	\$ 30,000	Road & Bridge Fund	Replace #60
	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	Ocean Woods Ditch Piping	\$250,000	Road & Bridge Fund	
	Drainage	Ocean Pines Dr Re-pipe	\$ 22,000	Road & Bridge Fund	
	Nights of Lights	Electrical Improve Nights of Lights	\$ 25,000	Road & Bridge Fund	
	Office Equipment	Large Format Scanner	\$ 15,000	Road & Bridge Fund	
	Other Equipment	Vactor Trailer	\$ 60,00	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	\$ 5,000	General Fund	Replace 6 Computers
Building	Office Equip	Replace Computer Equipment	\$ 2,500	General Fund	Replace 3 Computers
Other Gov't Services	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	
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	

**FIVE YEAR CAPITAL OUTLAY PLAN
FISCAL YEAR 2018 - Continued**

Department	Category	Item	Est. Cost	Funding Source	Explanation
Road & Streets	Drainage	Mickler Blvd Ditch Piping	\$350,000	Road & Bridge Fund	
	Drainage	Mizell Rd Retention Pond Rehab	\$100,000	Road & Bridge Fund	
	Nights of Lights	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
Finance & Administration	Office Equipment	Replace Computer Equipment	\$ 4,000	General Fund	Replace 5 Computers
Building	Office Equipment	Replace Computer Equipment	\$ 2,500	General Fund	Replace 3 Computers
Other Gov't Services	Other Equip	Replace Audio Equip	\$ 20,000	General Fund	
	Office Equip	Replace City Server	\$ 20,000	General Fund	
Police	Vehicles	Replace (4) Police Vehicles	\$130,000	General Fund	#107,122,123,124
	Office Equip	Computer Equipment	\$ 15,000	General Fund	
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	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	Vehicles	Replace (4) Vehicles	\$130,000	General Fund	#107,122,123,124
	Office Equip	Computer Equipment	\$ 15,000	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	
	Nights of Lights	Electrical Improve Nights of Lights	\$ 25,000	Road & Bridge Fund	

**FIVE YEAR CAPITAL OUTLAY PLAN
FISCAL YEAR 2021**

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	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Nights of Lights	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.