



# **City of St. Augustine Beach Annual Budget For 2012-2013**



**CITY OF ST. AUGUSTINE BEACH**  
**CITY OFFICIALS**



**Mayor**

S. Gary Snodgrass

**Vice Mayor**

Rich O'Brien

**Commission Members**

Sylvester "Brud" Helhoski

Andrea Samuels

Undine Pawlowski

**City Manager**

Max Royle

**City Attorney**

Douglas N. Burnett

**Department Heads**

Deputy City Clerk  
Finance Director  
Police Chief (Acting)  
Public Works Director  
Building Official

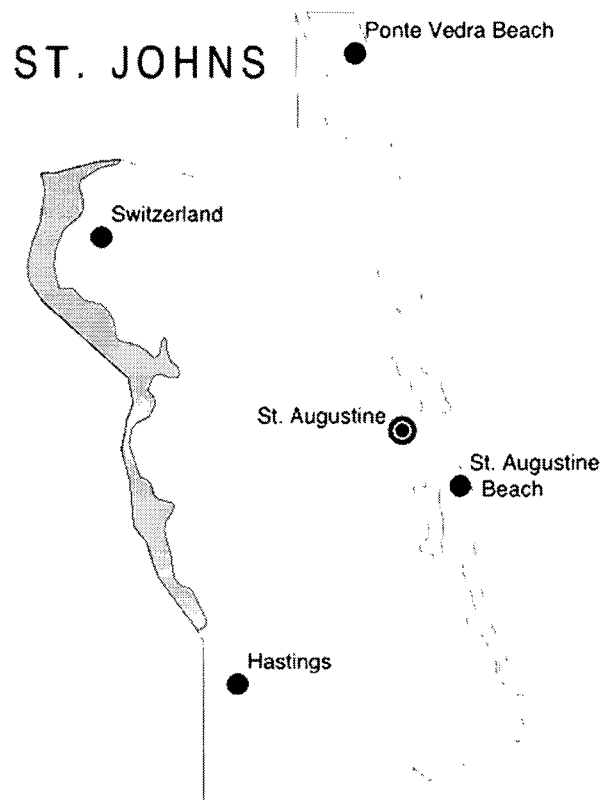
Sharon Widdifield  
Melissa Burns  
Ralph Correa  
Marc Chattin  
Gary Larson

## **FISCAL YEAR 2013 BUDGET**

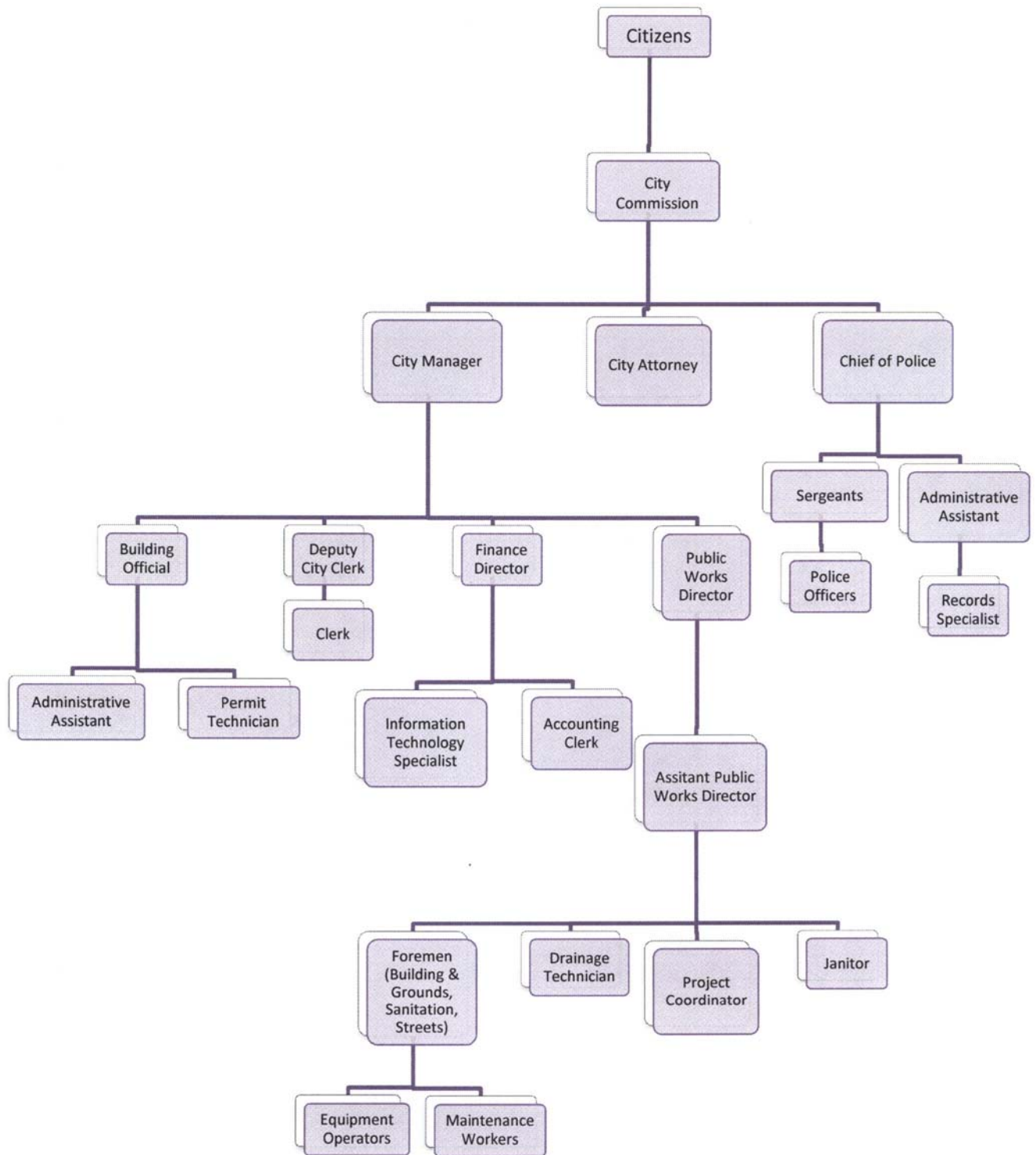
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## FACT SHEET

Date of Incorporation: 1959  
Form of Government: Commission/ City Manager  
Size: 2.5 square miles  
Current Population: 6,234



# City of St. Augustine Beach Organizational Chart



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# INTRODUCTION

## INTRODUCTION

### **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 three minor funds: Capital Projects, Debt Service and Land Acquisition.

#### **Governmental Type Fund:**

General Fund – The General Fund is the chief 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), protective services (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 because they are generally not measurable until the cash is received.

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.

### **Budget Process**

The City of St. Augustine Beach budget is adopted by ordinance in accordance with the City Code. The ordinance requires two public hearings and very specific advertising criteria in accordance with a State of Florida Statute known as the Truth In Millage law. State Statute requires the City Commission 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 basis of accrual for each Governmental Fund with the exception of depreciation expense, which is not budgeted. The City's fiscal year begins October 1 and ends September 30<sup>th</sup>.

The budget process is a continuing process that involves the City Commission, City Manager, and department directors. After the year begins, monthly reports of budget versus 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.

Budget adjustments can be initiated from directors with a budget transfer form submitted to the Finance Department and approved by the City Manager. The City Manager is authorized by the City Code to approve transfers within particular departments of up to \$1,500 throughout the year. Any transfers above \$1,500 require the approval of the City Commission in the form of a budget resolution.

Mid-year the Finance Department prepares budget adjustments that are approved by a budget resolution. Adjustments can also be made within 60 days after year end in accordance with State Statute.

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 Finance Director. 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.

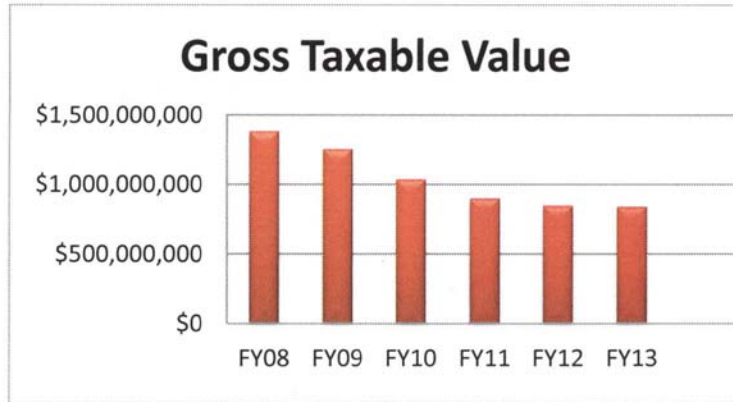
Capital items are added into the budget only after the recurring expenses are covered by current revenue streams to ensure that a balance budget is presented to the City Commission.

### **Revenue Sources and Trends**

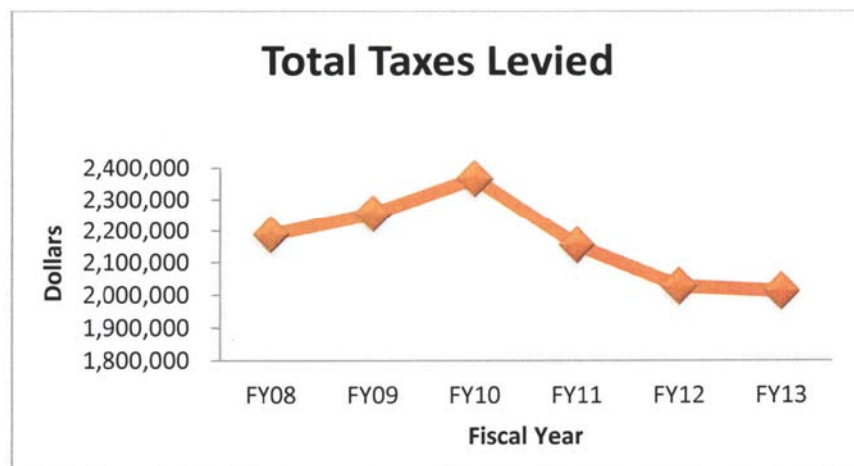
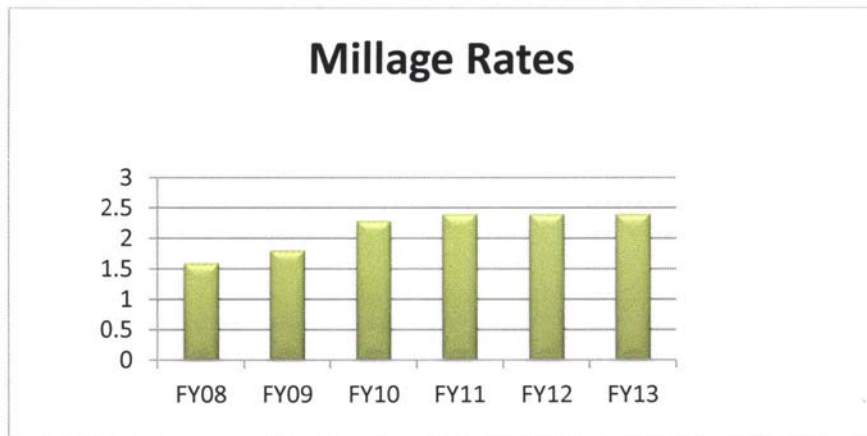
This section describes the sources, methods of budgeting, and trends for the City's revenues.

#### **Ad Valorem Taxes: General Fund**

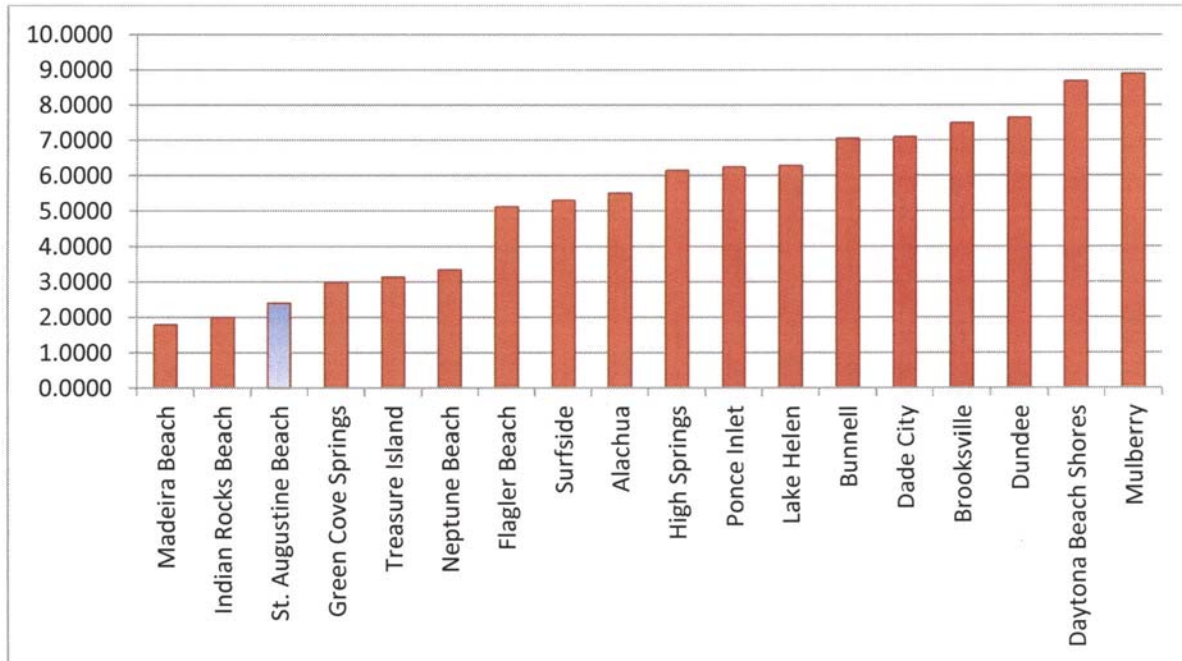
The City's principal source of revenue is Ad Valorem Taxes, generally known as property taxes. These taxes along with the other sources of revenue are needed to meet the costs associated with providing the necessary services to its citizens. These taxes are based on the gross taxable value as certified by the St. Johns County Property Appraiser. In recent years, these gross taxable values have been declining, though the City's population has been increasing. For the Fiscal Year 2008 budget, the gross taxable value was \$1,381,039,089; for the Fiscal Year 2013 budget cycle, the value has decreased by 39.2% to \$839,126,178. The chart below illustrates the decline in property values.



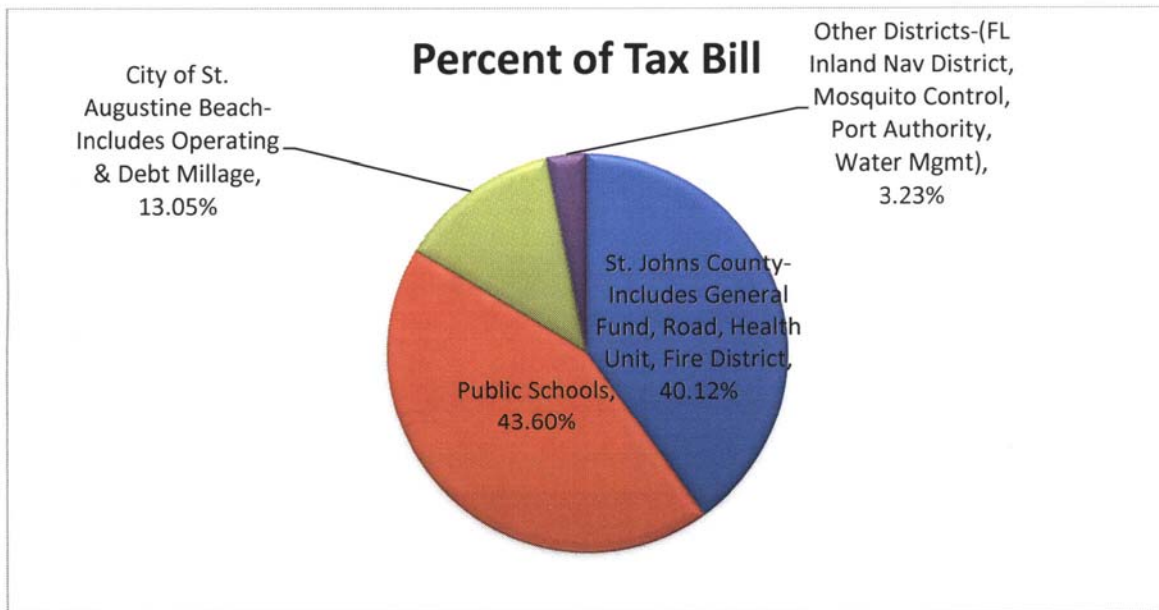
Previously, in order to meet the service needs of the citizens of St. Augustine Beach, the City Commission has had to raise the millage rates to compensate for the decline in property values along with the increase in costs associated with providing the services. However, for the third year in a row the City Commission chose to maintain the same millage rate as Fiscal Years 2011 and 2012 which means total taxes levied will be \$2,013,232 compared to Fiscal Year 2011's total taxes levied being \$2,155,658 a decrease of \$142,426 or 6.6%.



When preparing the proposed budget and calculating the millage, rate other cities similar this City were polled as to their proposed millage rates for Fiscal Year 2013. The chart below shows the proposed millage rates of cities similar to the City of St. Augustine Beach. Of the eighteen cities shown, St. Augustine Beach has the third lowest millage rate.



Below is a breakdown of what portion of a property owner's tax bill goes where. The City of St. Augustine Beach represents approximately 13.09% of the total tax bill.



### **Budgeted Ad Valorem Taxes: General Fund**

For Fiscal Year 2013, ad valorem taxes are budgeted at \$1,972,967 and are collected by the St. Johns County Tax Collector 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 St. Johns County Property Appraiser.

Budgeting for ad valorem tax revenue is very precise. The adopted budget was calculated using 2.3992 mills and only including 98% of the total taxes levied. The bulk of the tax collections occur from November through March, as tax bills go out in November, and come due March 31<sup>st</sup>, with a sliding discount rate for early payment beginning in November. Ad valorem taxes are the most stable revenue source for governmental funds.

As mentioned above, the City of St. Augustine Beach has experienced a decline in property values for the fourth year in a row. Since Fiscal Year 2008 the City has lost 39.2% of its total property value.

### **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 0.0787 mills since the Commission voted to pay down the debt using the proceeds from the Florida Community Trust grant proceeds. This levy will produce \$66,630 to be used towards the debt service.

### **Other Taxes: General and Road & Bridge Funds**

These taxes are budgeted at \$1,026,601 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. Business tax receipts are required for anyone who has a business that is based in City of St. Augustine Beach. Most of this revenue source is collected beginning August 1<sup>st</sup>, as these tax receipts expire on September 30<sup>th</sup> 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: General and Road & Bridge Fund**

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 \$144,719. These revenues fluctuate with from year to year, and this amount is a slight increase over FY12. The City also receives from the State a portion of the ½ Cent Sales Tax. For FY13 the budgeted amount is \$423,108. This amount is 2.37% higher than last year's estimate. Both the State Revenue Sharing and ½ Cent Sales Tax revenue estimates are provided by the State of Florida.

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

<b>Funding Source</b>	<b>Grant Title</b>	<b>Funding FY13</b>
Justice Assistance Grant	Narcotics Investigator	\$14,971
Tourist Development Council	Fireworks/Beach Blast Off 2013	\$25,000

A brief description of each of the grants is as follows:

Justice Assistance Grant – This will provide assistance with the salary of the police officer who is assigned to the Tri-County Narcotics Task Force.

Tourist Development Council – \$25,000 will fund the fireworks show held at the St. Johns County Pier.

### **Franchise Fees: General Fund**

The City receives franchise fees from the electric company, Florida Power & Light, and also TECO, a natural gas company. The amount budgeted for this revenue source is \$360,000. This revenue source was calculated using historical data as well as memoranda received from Florida Power & Light. The natural gas franchise fee is based on last year's data. This is a relatively new revenue source as natural gas has only been available in the City for a short time, therefore, the budgeted amount of \$50 is a very conservative estimate.

### **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 \$80,000 for building permit fees is more than budgeted in previous years based on current trends and an assumption that building permits will remain steady in the near future.

### **Service Fees: General Fund**

This revenue item in it's second year under the City's collection. The amount of \$220,000 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 who 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 \$32,500. 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 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 \$16,510. This is less than last year's estimate as interest rates continue to decline. As other 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 \$485,832 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

	<u>2011 Actual</u>	<u>FY12 Budget</u>	<u>2012 Projected</u>	<u>2013 Adopted</u>
<b><u>TAXES</u></b>				
Ad Valorem-Current	\$ 2,091,556	\$ 1,988,328	\$ 1,988,328	\$ 1,972,967
Ad Valorem-Delinquent	553	2,000	500	500
Utility Tax-Electric	377,735	249,866	333,475	325,000
Utility Tax-Natural Gas	860	2,000	200	250
Utility Tax-Propane	26,242	25,000	34,069	32,000
Telecommunications Srvc Tax	118,264	143,557	89,011	109,743
Business Tax Receipts	31,984	30,000	24,910	25,000
<b>TOTAL TAXES</b>	<u>2,647,193</u>	<u>2,440,751</u>	<u>2,470,493</u>	<u>2,465,460</u>
<b><u>LICENSES AND PERMITS</u></b>				
Building Permits	71,043	60,000	96,701	80,000
Other Permits	2,355	5,000	3,278	3,000
Event Permits	3,300	5,000	6,360	6,000
Contractors' Licenses	5,414	5,000	8,856	7,500
<b>TOTAL LICENSES &amp; PERMITS</b>	<u>82,112</u>	<u>75,000</u>	<u>115,196</u>	<u>96,500</u>
<b><u>FRANCHISE FEES</u></b>				
Electric	416,651	345,000	318,618	360,000
Natural Gas	1,703	1,120	228	500
Other	-	-	150	125
<b>TOTAL FRANCHISE FEES</b>	<u>418,354</u>	<u>346,120</u>	<u>318,996</u>	<u>360,625</u>
<b><u>IMPACT FEES</u></b>				
Impact Fees-Public Safety	1,605	1,000	1,451	2,000
Impact Fees-Culture/Recreation	2,546	2,000	2,529	3,000
Impact Fees-Public Buildings	2,555	2,000	5,396	3,000
<b>TOTAL IMPACT FEES</b>	<u>6,706</u>	<u>5,000</u>	<u>9,376</u>	<u>8,000</u>
<b><u>INTERGOVERNMENTAL</u></b>				
State Grants-General Government	-	250,000	238,090	-
State Grants- Public Safety	27,330	21,260	25,680	14,971
State Revenue Share	100,078	105,733	99,687	106,180
Alcoholic Beverage Licenses	947	4,800	6,353	3,000
1/2 Cent Sales Tax	415,969	413,274	447,170	423,108
Local Gov't Unit Grant-General Gov't	-	204,400	204,309	-
Local Gov't Unit Grant-Public Safety	600	2,400	-	-
Local Gov't Unit Grant-Public Safety-HIDTA	-	5,000	5,345	5,000
St. Johns County Businss Tax Receipts	12,127	7,500	11,718	12,000
TDC Funds	35,000	25,000	25,000	25,000
<b>TOTAL INTERGOVERNMENTAL</b>	<u>592,051</u>	<u>1,039,367</u>	<u>1,063,352</u>	<u>589,259</u>

## Revenues - General Fund

	2011 Actual	FY12 Budget	2012 Projected	2013 Adopted
<b><u>CHARGES FOR SERVICES</u></b>				
Zoning Fees	3,100	2,000	3,360	3,000
Plan Review/Plat Fee	18,522	15,000	30,779	25,000
Sales of Maps & Publications	10	25	36	40
Certification, Copying & Record Search	571	1,800	2,022	2,000
Miscellaneous Commissions	375	2,500	2,890	3,000
Impact Fee Administration Fee	3,746	3,000	6,992	5,000
Beach Patrol	30,000	44,805	44,805	-
Police Reports	138	200	460	250
Protective Inspection Fees	-	100	-	-
Service Fee- Garbage/Solid Waste	-	213,200	216,427	220,000
Dog Tag Fees	574	400	424	450
Other Charges For Services	16,875	17,000	24,774	25,000
<b>TOTAL CHARGES FOR SERVICES</b>	<b>73,910</b>	<b>300,030</b>	<b>332,968</b>	<b>283,740</b>
<b><u>COURT ORDERED JUDGEMENT &amp; FINES</u></b>				
Court Fines	9,403	11,000	6,322	6,500
Other Fines & Forfeitures	18,205	13,000	13,127	13,000
<b>TOTAL COURT ORDERED JUDGEMENT &amp; FINES</b>	<b>27,608</b>	<b>24,000</b>	<b>19,449</b>	<b>19,500</b>
<b><u>FINES-LOCAL ORDINANCE VIOLATIONS</u></b>				
Parking Tickets	2,814	3,000	6,521	3,000
Code Enforcement Fines	-	100	-	-
Ordinance Violation Fines	11,222	13,000	17,836	10,000
<b>TOTAL FINES-LOCAL ORDINANCE VIOLATIONS</b>	<b>14,036</b>	<b>16,100</b>	<b>24,356</b>	<b>13,000</b>
<b><u>INTEREST EARNINGS</u></b>				
Interest on Investments	9,366	10,000	8,534	6,000
Interest on State Board of Administration	7,081	7,000	9,547	8,000
<b>TOTAL INTEREST EARNINGS</b>	<b>16,447</b>	<b>17,000</b>	<b>18,081</b>	<b>14,000</b>
<b><u>RENTS AND ROYALTIES</u></b>				
Rent from State of Florida	4,800	800	800	-
Meeting Room Rental Fees	225	225	360	300
<b>TOTAL RENTS &amp; ROYALTIES</b>	<b>5,025</b>	<b>1,025</b>	<b>1,160</b>	<b>300</b>



**Revenues-General Fund**

	<u>2011 Actual</u>	<u>FY12 Budget</u>	<u>2012 Projected</u>	<u>2013 Adopted</u>
<b><u>SALES-DISPOSITION OF FIXED ASSETS</u></b>				
Disposition of Fixed Assets	-	1,000	5,000	1,000
<b><u>SURPLUS SALES</u></b>				
Surplus Sales	7,096	1,000	-	1,000
<b><u>CONTRIBUTIONS &amp; DONATIONS</u></b>				
Veterans' Memorial Donations	-	-	-	-
Miscellaneous Donations	350	2,500	2,750	-
Beach Blast Office Sponsorships/Vendor Fees	48,194	45,000	32,832	45,000
<b>TOTAL CONTRIBUTIONS &amp; DONATIONS</b>	<u>48,544</u>	<u>47,500</u>	<u>35,582</u>	<u>45,000</u>
<b><u>OTHER MISCELLANEOUS REVENUES</u></b>				
Refund of Prior Year Expenditures	17,202	27,200	28,470	17,000
Workers Compensation Reimbursements	-	25,000	37,693	10,000
Other Miscellaneous Revenues	3,742	6,000	1,538	2,000
<b>TOTAL OTHER MISCELLANEOUS REVENUES</b>	<u>20,944</u>	<u>58,200</u>	<u>67,701</u>	<u>29,000</u>
<b><u>TOTAL GENERAL FUND REVENUES</u></b>	<b>3,957,564</b>	<b>4,375,093</b>	<b>4,477,709</b>	<b>3,926,384</b>
<b><u>TRANSFERS FROM RESERVES</u></b>				
Emergency & Contingency	-	50,000	-	50,000
Compensated Absences	-	-	-	26,088
Unexpended State Funds	-	35,000	35,000	-
Parks & Recreation	-	75,000	75,000	-
Police Training	-	14,000	-	-
Impact Fees - Parks	-	25,000	-	25,000
Impact Fees - Public Buildings	-	25,000	-	25,000
Beach Blast Off	-	40,000	-	40,000
Forfeiture & Seizure	-	-	-	-
Capital Projects	-	300,000	300,000	400,000
Land Acquisition	-	118,265	118,265	114,268
<b>TOTAL TRANSFERS FROM RESERVES</b>	<u>-</u>	<u>682,265</u>	<u>528,265</u>	<u>680,356</u>
<b><u>DEBT PROCEEDS</u></b>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b><u>TOTAL REVENUES &amp; TRANSFERS</u></b>	<b><u>\$ 3,957,564</u></b>	<b><u>\$ 5,057,358</u></b>	<b><u>\$ 5,005,974</u></b>	<b><u>\$ 4,606,740</u></b>

## Road & Bridge Fund Revenues

	2011 Actual	FY12 Budget	2012 Projected	2013 Adopted
Local Option Gas Tax	\$ 267,011	\$ 269,338	\$ 245,449	\$ 231,923
Impact Fees-Transportation	25,072	20,000	43,929	30,000
State Grants	1,513,017	33,291	33,291	-
State Revenue Sharing	36,755	38,394	36,182	38,539
Fuel Tax Refund	3,804	4,000	4,212	4,000
Local Gov't Grant-General Government	-	194,114	173,383	167,366
TDC Funds	20,000	20,000	20,000	20,000
Beautification	399	-	1,271	1,000
Other Charges for Services	53,866	52,475	52,475	51,217
Interest on Investments	360	500	10	10
Interest on State Board & Administration	2,311	2,000	13,878	2,500
Other Miscellaneous Revenue	-	-	-	-
Intragovernmental Transfer From General Fund	316,845	519,070	519,070	485,832
Debt Proceeds-Florida DEP Loan	906,875	-	-	-
Contributions/Grants	-	-	-	-
<b>TOTAL REVENUES</b>	<u>3,146,314</u>	<u>1,153,182</u>	<u>1,143,150</u>	<u>1,032,387</u>
<b>TRANSFERS FROM RESERVES</b>				
Transportation	-	-	-	235,000
Impact Fees-Roads	-	75,000	-	200,300
Compensated Absences	-	-	-	11,446
Emergency & Contingences	-	25,000	-	25,000
<b>TOTAL REVENUES &amp; TRANSFERS</b>	<u>\$ 3,146,314</u>	<u>\$ 2,406,364</u>	<u>\$ 1,143,150</u>	<u>\$ 1,504,133</u>

# SUMMARY



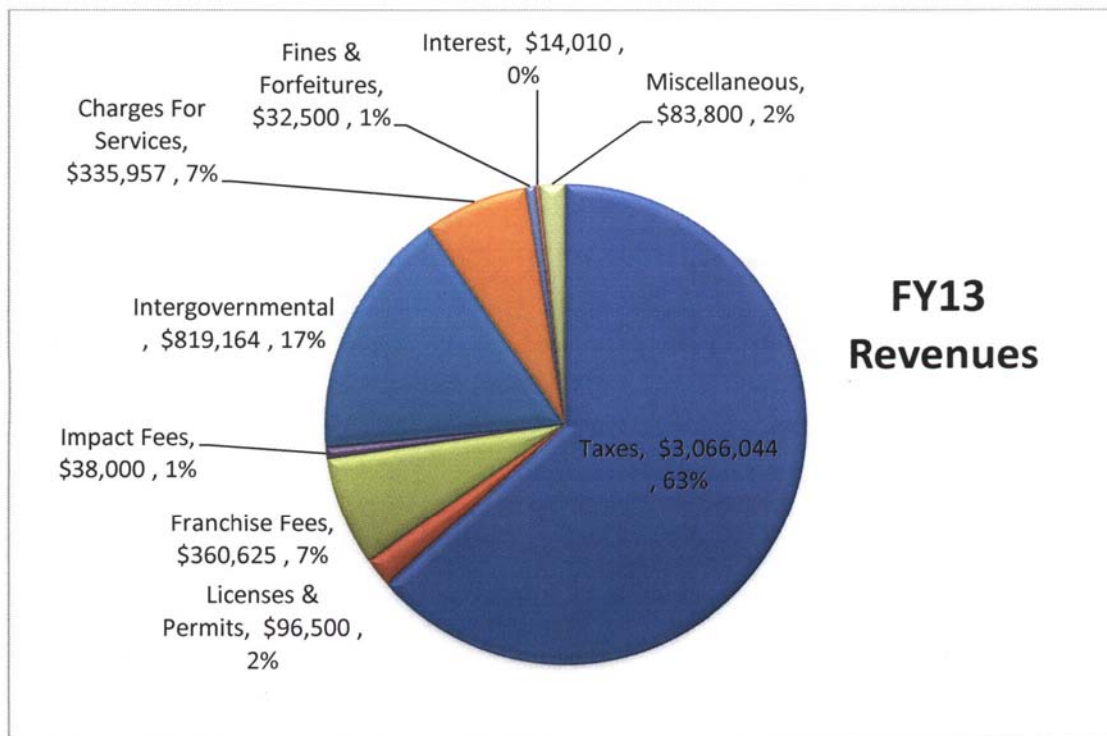
# SUMMARY BUDGET FOR ALL FUNDS

ESTIMATED REVENUES:		GENERAL	SPECIAL	DEBT	CAPITAL	LAND	TOTAL
		FUND	REVENUE	SERVICE	PROJECTS	ACQUISITION	ALL FUNDS
Taxes:							
Ad Valorem Taxes	2.3992	1,972,967.00					1,972,967.00
Ad Valorem Taxes	0.0787 (voted debt)			65,926.00			65,926.00
Ad Valorem Taxes - Delinquent		500.00		50.00			550.00
Sales and Use Taxes		491,993.00	231,923.00	302,685.00			1,026,601.00
Licenses and Permits		89,000.00					89,000.00
Franchise Fees		360,625.00					360,625.00
Impact Fees		8,000.00	30,000.00				38,000.00
Intergovernmental Revenue		589,259.00	229,905.00				819,164.00
Charges for Services		283,740.00	52,217.00				335,957.00
Fines & Forfeitures		32,500.00					32,500.00
Interest		14,000.00	2,510.00				16,510.00
Miscellaneous Revenue				1,398.00			85,198.00
Other Financing Sources		83,800.00					0.00
<b>TOTAL SOURCES</b>		3,926,384.00	546,555.00	370,059.00			4,842,998.00
Transfers In			485,832.00			114,268.00	600,100.00
Fund Balances/Reserves/Net Assets		5,632,426.00	936,017.00	152,463.00		-	6,720,906.00
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>		\$ 9,558,810.00	\$ 1,968,404.00	\$ 522,522.00	\$ -	\$ 114,268.00	12,164,004.00

<b>EXPENDITURES</b>							
General Government		1,379,903.00				114,268.00	1,494,171.00
Public Safety		1,599,548.00					1,599,548.00
Physical Environment		822,134.00					822,134.00
Transportation		0.00	1,336,767.00				1,336,767.00
Debt Services		0.00	167,366.00	370,059.00			537,425.00
Economic Environment		200.00					200.00
Human Services		65.00					65.00
Culture & Recreation		132,300.00					132,300.00
<b>TOTAL EXPENDITURES</b>		3,934,150.00	1,504,133.00	370,059.00	-	114,268.00	5,922,610.00
Transfers Out		600,100.00					600,100.00
Fund Balances/Reserves/Net Assets		5,024,560.00	464,271.00	152,463.00	-	-	5,641,294.00
<b>TOTAL APPROPRIATED EXPENDITURES</b>							
<b>TRANSFERS, RESERVES &amp; BALANCES</b>		\$ 9,558,810.00	\$ 1,968,404.00	\$ 522,522.00	\$ -	\$ 114,268.00	12,164,004.00

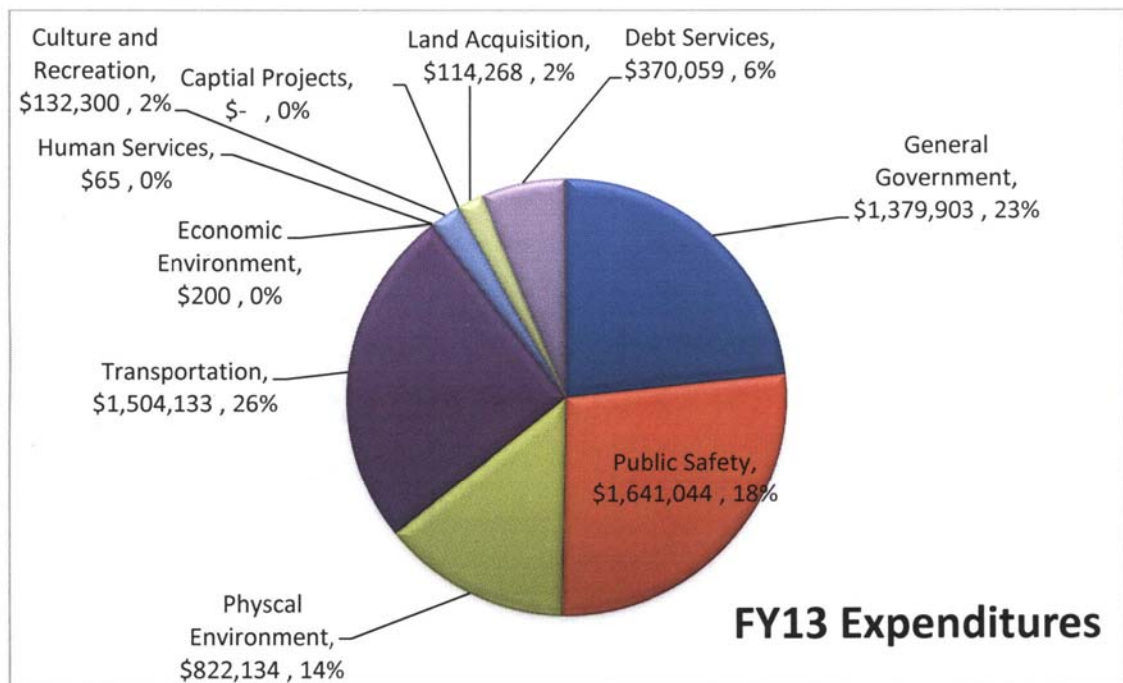
# SUMMARY OF REVENUES FOR ALL FUNDS

Revenues	FY11 Actual	FY12 Projected	FY13 Adopted
Taxes	\$ 3,390,786	\$ 3,085,222	\$ 3,066,044
Licenses & Permits	84,086	115,196	96,500
Franchise Fees	413,917	318,996	360,625
Impact Fees	31,778	53,305	38,000
Intergovernmental	2,165,627	1,330,420	819,164
Charges for Services	128,175	386,714	335,957
Fines & Forfeitures	41,644	43,805	32,500
Interest	20,601	32,821	14,010
Miscellaneous	81,609	105,443	83,800
Debt Proceeds	2,741,875		
<b>Total Revenues</b>	<b>\$ 9,100,098</b>	<b>\$ 5,471,922</b>	<b>\$ 4,846,600</b>



# SUMMARY OF EXPENDITURES FOR ALL DEPARTMENTS

EXPENDITURES	2011 ACTUAL	2012 PROJECTED	FY13 ADOPTED
General Government	\$ 1,034,084	\$ 1,473,629	\$ 1,379,903
Public Safety	1,474,920	1,671,177	1,599,548
Physical Environment	628,174	592,134	822,134
Transportation	3,265,925	1,118,372	1,504,133
Economic Environment	200	200	200
Human Services	55	59	65
Culture and Recreation	126,148	203,930	132,300
Capital Projects	-	150,000	-
Land Acquisition	121,514	117,518	114,268
Debt Services	6,699,362	363,383	370,059
<b>Total Expenditures</b>	<b>\$ 13,350,382</b>	<b>\$ 5,690,402</b>	<b>\$ 5,922,610</b>



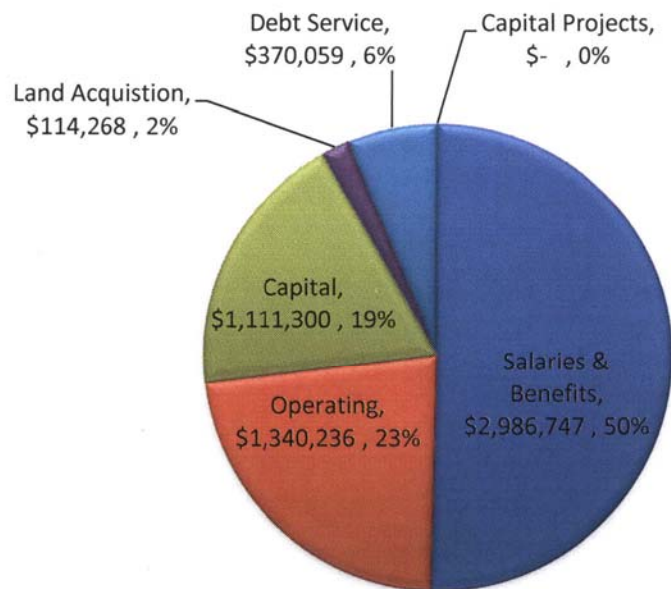


# SUMMARY OF COSTS BY TYPE

## FY13 ADOPTED COMPARED TO FY12

	FY12	FY13	% of Change
Salaries & Benefits	\$ 2,919,746	\$ 2,986,747	2.24% *
Operating	1,275,255	1,340,236	4.85%
Capital	1,239,500	1,111,300	-11.54%
Land Acquisition	118,265	114,268	-3.50%
Debt Service	566,570	370,059	-53.10%
Capital Projects	150,000	-	
	<u>\$ 6,269,336</u>	<u>\$ 5,922,610</u>	<u>-5.85%</u>

\* Increase in Salaries & Benefits are due to wage adjustments through COLA and merit pay, an 6.5% increase in health insurance premiums, and increase in contribution rates for the Florida Retirement System



**FY13 Costs by Type Breakdown**

# Summary of Capital Purchases for 2013

## **Finance and Administration Department**

- \$4,000 – Computer Replacements

## **Other Governmental Services Department**

- \$225,000 – Restrooms at Pier Park, funded by St. Johns County and Public Building Impact fees
- \$60,000 – Fuel Station & Tanks
- \$15,000 – TV Production Equipment

## **Garbage/Solid Waste Department**

- \$140,000 – Rear Load Refuse Truck

## **Culture and Recreation Department**

- \$65,000 – Splash Park upgrades, funding from Beach Blast Off proceeds and Parks Impact Fees

## **Road & Streets Department**

- \$150,000 – Paving various locations
- \$8,000 – Curb cut outs on A1A Beach Blvd & 15<sup>th</sup> St.
- \$135,000 – Drainage at various locations (carryover from FY12).
- \$40,000 – 8<sup>th</sup> Street plaza beautification
- \$10,000 – Cost of well and moving the Community Garden
- \$117,300 – Pedestrian stop light at Pope Rd & A1A Beach Blvd
- \$30,000 – Replace Pick-Up Truck
- \$60,000 – Large Dump Truck
- \$15,000 – Replace Street Signs
- \$45,000 – Large Mower Tractor



## Employee Salaries as of October 1<sup>st</sup>, 2012

POSITION	EMPLOYEE	HIRE DATE	ANNUAL SALARY	HOURLY RATE
City Manager	Max Royle	7/24/1989	\$ 106,587	\$ 51.24
Deputy City Clerk	Sharon Widdifield	10/10/1989	62,545	30.07
Finance Director	Melissa Burns	9/19/2002	55,149	26.51
Information Technology Specialist	Anthony Johns	10/1/2002	32,629	15.69
Accounting Clerk	Lori Mullinax	5/10/2010	27,693	13.31
Clerk	Peggy Cadwallader	8/6/2009	15,322	12.28
Director of Building & Zoning	Gary Larson	8/7/2000	84,644	40.69
Building Inspector	Glenn Brown	4/7/2005	47,101	22.64
Administrative Assistant II	Bonnie Miller	8/31/1998	49,315	23.71
Permit Technician	Kimbra Tyre	5/11/2000	40,318	19.38
Chief of Police	Vacant		75,000	36.06
Administrative Assistant I	Michelle Price	8/20/1993	45,271	21.76
Records Specialist	Sheila Bell	10/15/1996	41,141	19.78
Sergeant	Joe Beaudoin	12/8/1986	55,994	26.92
Sergeant	Gary Hartshorne	8/7/1997	49,608	23.85
Sergeant (Acting Chief of Police)	Ralph Correa	1/26/2004	62,878	30.23
Sergeant	Daniel Carswell	7/20/2006	48,113	23.13
Detective	Laurie-Ann Lucas	11/5/2007	42,578	20.47
Police Officer	Frankie Hammonds	10/2/2003	37,190	17.88
Police Officer	David Tiller	1/3/2005	36,878	17.73
Police Officer	Miles T. Smith	1/18/2006	38,667	18.59
Police Officer	Eudalio Martinez	1/23/2006	37,878	18.21
Police Officer	Jonathan Helquist	6/20/2008	36,379	17.49
Police Officer	Russell Kelly	2/2/2009	36,421	17.51
Police Officer	Bruce Wyly	6/14/2010	36,424	17.51
Police Officer	Douglas Woodall	6/20/2011	37,669	18.11
Police Officer	Erin McLeran	6/27/2011	36,234	17.42
Director of Public Works	Marc Chattin	7/21/1997	45,288	42.72
Director of Public Works/Civil Eng	Vacant		71,000	34.13
Assistant Director of Public Works	Ken Gatchell	8/28/1989	58,903	28.32
Secretary	Frankie Briggs	3/28/2005	20,648	15.88
Clerk	April Haskils	5/23/2012	10,177	12.23
Foreman, Streets & Roads	Troy Jones	5/17/1993	42,515	20.44

<b>POSITION</b>	<b>EMPLOYEE</b>	<b>HIRE DATE</b>	<b>ANNUAL SALARY</b>	<b>HOURLY RATE</b>
Foreman, Sanitation	Richard Gray	10/1/1990	43,622	20.97
Foreman, Building & Grounds	Tom Large	11/22/1993	42,741	20.55
Drainage Technician	Mick Orlando	3/14/1991	43,713	21.02
Janitor	Vacant		24,666	11.86
Equipment Operator	Richard Graham II	11/29/2004	27,897	13.41
Equipment Operator	Paul S. Raymond	4/21/2005	28,056	13.49
Equipment Operator	Robert Cramer	11/28/2005	27,874	13.40
Maintenance Worker	Brandon Bailey	5/24/2007	25,946	12.47
Maintenance Worker	Mark Majewski	6/12/2007	25,718	12.36
Maintenance Worker	Charles Oester	6/21/2007	25,446	12.23
Maintenance Worker	Mike Hollis	9/22/2008	25,446	12.23
Maintenance Worker	Fred Neyhart	6/14/2010	25,442	12.23
Maintenance Worker	James Minor	9/12/2011	25,442	12.23
Maintenance Worker	Wayne Tichy	12/2/2011	25,442	12.23
Maintenance Worker	Robert Mungal	6/14/2012	25,442	12.23
Maintenance Worker	Johnathan Hughes	7/23/2012	25,442	12.23
Maintenance Worker	Travis Napier	8/8/2012	25,442	12.23

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

The City now has 48 allotted positions 45 of those positions are full-time and three are part-time. Two positions remain unfilled, Chief of Police, and the Public Works Director/Civil Engineer. This translates to 96% of the positions available are filled which indicates that the City of St. Augustine Beach has a stable work force.

The following pages are the detailed budgets for each department contained in both the General Fund and the Road & Bridge Fund. After discussion of the following budget figures at the first budget hearing, no changes were required.

At the end of each department's budget a percentage increase or decrease over FY 2012 will be indicated for your convenience. Overall operating expenditures (including salaries and benefits) increased by 3.14%.

## DEPARTMENT BUDGETS



## Legislative Department

	FY11 ACTUAL	FY12 BUDGET	FY12 PROJECTED	FY13 ADOPTED
Executive Wages	\$ 26,285.16	\$ 31,067.00	\$ 31,066.92	\$ 31,596.00
FICA Taxes	2,306.97	2,308.00	2,312.26	2,418.00
Retirement	2,817.52	1,607.00	1,626.92	1,637.00
Codification Fees	7,764.38	4,600.00	-	5,000.00
Other Contractual Services	9,450.00	5,000.00	2,538.54	3,000.00
Travel & Per Diem	3,389.56	3,500.00	2,360.00	3,500.00
Postage	2,193.72	2,500.00	2,424.01	2,000.00
Equipment Maintenance and Repair	860.94	3,730.00	73.13	3,730.00
Printing, Copying & Binding	-	500.00	300.00	500.00
Entertainment	1,550.00	2,095.00	2,090.80	2,100.00
Audio/Visual Taping	3,142.47	4,000.00	4,000.00	4,000.00
Election Expense	240.82	1,500.00	-	2,000.00
Records Management Expense	3,948.73	3,805.00	-	4,000.00
Other Expenses	694.14	1,000.00	360.48	750.00
Office Supplies	6.64	400.00	414.44	500.00
Uniforms	17.50	100.00	-	100.00
Other Operating Supplies/Exp.	114.15	500.00	293.92	500.00
Publications & Subscriptions	-	120.00	-	120.00
Memberships	1,863.00	1,900.00	1,847.50	1,900.00
Office Equipment		-	-	-
	<u>\$ 66,646</u>	<u>\$ 70,232</u>	<u>\$ 51,709</u>	<u>\$ 69,351</u>

This department has a 4% increase over the FY12 budget due to an increase in operating expenses as well as the cost of living increase in Executive Wages.

## Executive Department

	<u>FY11 ACTUAL</u>	<u>FY12 BUDGET</u>	<u>FY12 PROJECTED</u>	<u>FY13 ADOPTED</u>
Executive Salary	\$ 100,746.22	\$ 102,192.00	\$ 100,463.06	\$ 106,587.00
Car Allowance	999.96	1,000.00	1,000.00	1,000.00
FICA	7,729.52	7,895.00	7,499.78	8,231.00
Retirement	12,514.71	9,011.00	6,313.45	6,715.00
Life & Health Insurance	6,970.50	6,659.00	6,564.36	6,798.00
Workers Comp	254.30	260.00	219.44	305.00
Travel & Per Diem	50.00	100.00	60.00	100.00
Mileage	48.00	60.00	-	60.00
Bonding Insurance	20.85	30.00	-	30.00
Equipment Repair & Maintenance	198.50	360.00	138.60	360.00
Uniforms	-	-	-	-
Small Tools & Equipment	-	-	-	-
Publications & Subscriptions	151.62	180.00	185.90	180.00
Memberships	793.73	820.00	817.54	825.00
Training & Education	-	-	-	-
<b>CAPITAL OUTLAY</b>				
	-	-	-	-
	<u>\$ 130,478</u>	<u>\$ 128,567</u>	<u>\$ 123,262</u>	<u>\$ 131,191</u>

The Executive Department saw a slight increase over FY12 budget primarily due to an increase in wages and their respective benefits.

## Finance & Administration Department

	<u>FY11 ACTUAL</u>	<u>BUDGET FY12</u>	<u>FY12 PROJECTED</u>	<u>FY13 ADOPTED</u>
Regular Salaries	\$ 193,884.11	\$ 192,305.00	\$ 190,380.55	\$ 193,338.00
Overtime	4,153.87	6,500.00	6,857.09	7,500.00
Sick Leave Incentive	592.32	1,500.00	1,375.95	1,500.00
FICA	14,826.09	15,324.00	14,451.96	15,479.00
Retirement	21,740.51	14,319.00	11,287.02	11,536.00
Life & Health Insurance	40,890.57	37,325.00	37,325.00	38,110.00
Workers Comp	423.84	500.00	438.86	510.00
Attorney Fees	38,064.59	38,000.00	25,920.00	35,000.00
Audit Fees	14,770.00	15,190.00	15,190.00	14,000.00
Travel - Per Diem	1,051.60	1,560.00	1,554.51	1,800.00
Mileage	490.05	940.00	208.06	750.00
Telephone	5,362.21	5,500.00	5,529.79	5,600.00
Postage	1,744.16	2,000.00	1,735.74	1,800.00
Equipment Leases	2,352.66	3,000.00	2,628.96	3,000.00
Bonding Insurance	83.41	150.00	150.00	150.00
Equipment Repair & Maintenance	1,799.17	3,311.00	2,876.34	3,311.00
Printing, Copying & Binding	1,650.97	2,000.00	1,157.21	1,200.00
Legal Advertising	6,561.70	6,500.00	3,663.31	4,500.00
Advertising	-	-	-	-
Other Expenses	-	500.00	-	500.00
Office Supplies	3,208.22	4,000.00	3,352.43	3,500.00
Small Tools & Equipment	999.47	2,000.00	1,793.98	2,000.00
Other Operating Supplies/Expense	4,578.96	5,000.00	5,400.89	5,500.00
Publications & Subscriptions	50.00	500.00	244.80	500.00
Memberships	580.00	745.00	730.00	800.00
Training & Education	200.00	1,255.00	575.00	1,400.00
<b>CAPITAL OUTLAY</b>				
Office Equipment	-	-	-	4,000.00
	<u>\$ 360,058.48</u>	<u>\$ 359,924.00</u>	<u>\$ 334,827.45</u>	<u>\$ 357,284.00</u>

For this department there is a decrease from the FY12 budget

## Comprehensive Planning Department

	<u>FY11 ACTUAL</u>	<u>FY12 BUDGET</u>	<u>FY12 PROJECTED</u>	<u>FY13 ADOPTED</u>
Regular Salaries	\$ 89,958.27	\$ 91,872.00	\$ 90,331.37	\$ 95,869.00
FICA	6,533.62	7,029.00	6,412.63	7,334.00
Retirement	9,465.54	6,453.00	4,851.97	5,488.00
Life & Health Insurance	17,981.40	17,052.00	17,052.00	18,211.00
Workers Comp	3,899.36	4,000.00	3,364.48	4,700.00
Equipment Repair & Maintenance	96.93	150.00	116.32	150.00
Printing, Copying, & Binding	89.25	200.00	(126.00)	150.00
Legal Advertising	2,827.77	2,950.00	3,378.12	3,000.00
Other Operating Supplies	33.93	100.00	80.82	100.00
Publications & Subscriptions	222.96	75.00	50.28	225.00
Memberships	-	-	-	-
Training & Education	-	-	-	-
	<u>\$ 131,109.03</u>	<u>\$ 129,881.00</u>	<u>\$ 125,511.99</u>	<u>\$ 135,227.00</u>

There is a 4.11% increase over FY12 for this department.



## Other Governmental Services Department

	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY12 Projected</u>	<u>FY13 ADOPTED</u>
Regular Salaries	\$ 149,872.36	\$ 152,666.00	\$ 147,343.46	\$ 185,364.00
Overtime	3,294.99	4,500.00	4,586.89	5,000.00
Sick Leave Incentive	74.23	800.00	411.49	800.00
FICA	11,209.33	12,027.00	10,829.18	14,625.00
Retirement	14,328.61	8,315.00	7,655.68	10,208.00
Life & Health Insurance	42,389.01	40,104.00	39,518.22	56,516.00
Workers Comp	6,188.12	6,500.00	6,407.14	7,500.00
Other Contractual Services	1,774.07	10,000.00	9,146.32	10,000.00
Telephone	535.04	600.00	607.76	1,400.00
Electricity	10,260.97	11,000.00	8,785.28	9,000.00
Water & Sewer	2,024.82	2,100.00	1,938.48	2,000.00
Cable	-	50.00	6.12	35.00
Equipment Leases	-	352.00	129.66	352.00
Liability Insurance	27,802.55	28,000.00	22,293.33	28,000.00
Building/Property Insurance	11,904.06	14,300.00	13,588.84	14,300.00
Facility Maintenance	29,204.18	27,500.00	10,668.49	20,000.00
Equipment Repair & Maintenance	5,704.23	7,105.00	8,002.92	6,000.00
Vehicle Repair & Maintenance	(4.00)	485.00	101.53	500.00
Printing, Copying & Binding	86.86	-	-	-
Legal Advertising	-	-	-	-
Advertising	-	300.00	265.28	-
Other Expenses	-	-	-	-
Office Supplies	460.48	600.00	387.59	500.00
Uniforms	298.80	500.00	445.10	500.00
Fuel, Oil & Lubes	2,578.63	2,815.00	3,315.92	3,500.00
Small Tools & Equipment	1,161.55	2,000.00	1,278.14	1,500.00
Other Operating Supplies/Expense	9,085.13	8,700.00	8,720.23	9,000.00
Publications	-	50.00	-	50.00
Training & Education	240.00	240.00	-	200.00
<b>Capital Outlay</b>				
Unrealized Loss on Investments	(13,534.24)	-	-	-
Buildings	-	229,800.00	229,800.00	225,000.00
Lighting Systems	14,734.50	248,500.00	244,184.50	-
Land/Land Improvements	-	-	-	-
Buildings	-	-	-	-
Other Equipment	14,118.55	54,000.00	54,000.00	75,000.00
Statues/Art	-	-	-	-
	<u>\$ 345,792.83</u>	<u>\$ 873,909.00</u>	<u>\$ 834,417.55</u>	<u>\$ 686,850.00</u>

The Other Governmental Services Department is responsible for services not otherwise classified or cannot be assigned to a specific department. This includes facility maintenance for City Hall complex and the Public Works complex, and other general expenses not caused by another department. This department has a decrease of 21.4% over FY12's appropriated amount this is due to less capital outlay.

## Law Enforcement Department

	<u>FY11 ACTUAL</u>	<u>FY12 BUDGET</u>	<u>FY12 PROJECTED</u>	<u>FY13 ADOPTED</u>
Executive Salary (Chief	\$ 82,878.96	\$ 85,006.00	\$ 65,227.15	\$ 75,000.00
Regular Salaries	597,658.39	742,025.00	732,018.53	669,079.00
Holiday Pay	16,134.38	19,000.00	13,616.93	12,000.00
Overtime	28,024.46	25,000.00	25,817.46	25,000.00
Police Incentive Pay	9,071.56	12,000.00	11,508.47	9,000.00
Sick Pay Incentive	1,851.68	3,000.00	1,994.22	1,500.00
FICA	55,876.92	67,824.00	62,217.65	61,245.00
Retirement	147,391.59	126,538.00	97,796.30	103,900.00
Life & Health Insurance	151,222.51	170,712.00	175,036.91	160,720.00
Workers Comp	19,157.79	21,500.00	22,820.02	27,000.00
Unemployment Compensation	4,876.99	550.00	660.00	-
Attorney Fees	6,111.96	10,000.00	13,910.89	15,000.00
Other Contractual Services	-	15,000.00	-	15,000.00
Travel/Per Diem	1,747.82	4,000.00	2,392.79	3,000.00
Telephone	29,150.49	30,000.00	29,098.93	31,000.00
Postage	437.81	500.00	427.60	500.00
Electricity	10,459.10	11,000.00	12,436.73	13,000.00
Water & Sewer	1,297.91	1,800.00	2,102.45	1,800.00
Cable	-	50.00	4.45	30.00
Equipment Leases	1,905.44	2,500.00	2,314.73	2,500.00
Liability Insurance	27,298.79	29,690.00	22,669.38	29,690.00
Building/Property Insurance	12,471.20	13,810.00	11,258.78	13,810.00
Statutory Insurance	663.55	1,200.00	-	1,200.00
Facility Maintenance	2,877.89	2,000.00	1,879.72	2,000.00
Equipment Repair & Maintenance	7,305.55	15,782.00	14,553.59	19,000.00
Vehicle Repair & Maintenance	20,585.73	26,500.00	30,129.61	25,000.00
Printing, Copying & Binding	446.63	1,500.00	562.43	1,000.00
Investigations	2,404.15	3,000.00	1,218.83	1,500.00
Office Supplies	4,462.40	6,000.00	7,012.31	6,000.00
Uniforms	7,750.38	10,000.00	11,599.99	10,000.00
Fuel, Oil & Lubes	54,927.95	53,000.00	58,578.49	53,000.00
Small Tools & Equipment	5,031.90	5,305.00	1,906.27	3,000.00
Crime Prevention Supplies	1,218.79	1,900.00	797.08	1,000.00
Medical Supplies	1,795.40	2,000.00	1,973.52	2,500.00
Beach Maintenance Supplies	-	1,000.00	-	-
Other Operating Supplies/Expense	3,394.84	3,500.00	2,976.42	3,500.00
Publications & Subscriptions	397.36	800.00	539.28	800.00
Memberships	675.00	1,500.00	1,170.00	1,500.00
Training & Education	4,723.59	14,000.00	8,587.06	14,000.00
Accreditation	-	5,000.00	2,856.00	-
SJC Communication Surcharge Expense	4,362.00	36,543.00	30,479.87	-
<b>CAPITAL OUTLAY</b>				
Vehicles		30,000.00	28,033.00	
Office Equipment	-	-	-	-
Other Equipment	10,218.80	-	-	-
Grants/Matching Funds	-	2,695.00	2,591.50	-
	-	-	-	-
	<u>\$ 1,338,267.66</u>	<u>\$ 1,614,730.00</u>	<u>\$ 1,512,775.34</u>	<u>\$ 1,414,774.00</u>

This department saw a 12.4% decrease over the FY12 budget this due to no capital outlay as well as eliminating the Assistant Police Chief position and a reduction in salary for the vacant Police Chief's salary.

## Protective Services Department

	<u>FY11 ACTUAL</u>	<u>FY12 BUDGET</u>	<u>FY12 PROJECTED</u>	<u>FY13 ADOPTED</u>
Regular Salaries	\$ 74,262.42	\$ 94,622.00	\$ 91,078.92	\$ 125,509.00
FICA	5,553.58	7,240.00	6,633.07	9,602.00
Retirement	10,461.93	6,370.00	5,181.74	6,929.00
Life & Health Insurance	12,828.04	14,709.00	11,905.33	19,563.00
Workers Comp	8,646.44	7,700.00	7,460.40	10,400.00
Mileage	-	25.00	-	25.00
Telephone	5,442.98	6,000.00	5,529.80	5,600.00
Postage	278.71	375.00	446.16	300.00
Electricity	5,856.35	6,000.00	5,268.05	5,000.00
Water & Sewer	1,027.78	1,200.00	1,054.30	1,200.00
Cable	-	50.00	4.45	35.00
Equipment Leases	1,942.14	2,200.00	1,919.90	2,200.00
Liability Insurance	769.95	770.00	730.88	770.00
Building/Property Insurance	4,902.82	4,603.00	4,085.03	4,903.00
Bonding Insurance	62.55	70.00	70.00	70.00
Equipment Repair & Maintenance	470.47	678.00	295.15	678.00
Vehicle Repair & Maintenance	832.50	1,150.00	1,126.27	1,200.00
Printing, Copying & Binding	463.42	1,300.00	1,197.40	1,000.00
Legal Advertising	-	250.00	90.25	150.00
Other Expenses	-	10,000.00	10,000.00	-
Office Supplies	1,412.98	1,700.00	1,534.57	1,500.00
Uniforms	-	200.00	-	200.00
Fuel, Oil & Lubes	1,048.93	1,300.00	1,410.37	1,100.00
Small Tools & Equipment	-	300.00	-	500.00
Other Operating Supplies	71.22	100.00	99.55	120.00
Publications & Subscriptions	-	-	-	-
Memberships	-	85.00	15.00	20.00
Training & Education	366.80	1,265.00	1,264.72	1,200.00
<b>CAPITAL OUTLAY</b>				
Office Equipment	-	-	-	-
	<u>\$ 136,702.01</u>	<u>\$ 170,262.00</u>	<u>\$ 158,401.31</u>	<u>\$ 199,774.00</u>

Protective Services Department, or the Building Department as it is commonly known, has a 17.33% increase over the FY12 budget. This is primarily due to position of Building Inspector being 100% allocated to this department, previously on 75% of the position costs were allocated to the Building Department.

## Garbage/Solid Waste Department

	<u>FY11 ACTUAL</u>	<u>FY12 BUDGET</u>	<u>FY12 PROJECTED</u>	<u>FY13 ADOPTED</u>
Regular Salaries	\$ 213,199.04	\$ 204,004.00	\$ 204,824.65	\$ 206,753.00
Overtime	5,074.18	6,500.00	6,330.73	6,500.00
Sick Leave Incentive	1,404.31	1,500.00	1,188.09	1,500.00
FICA	16,188.46	16,260.00	15,258.08	16,429.00
Retirement	18,852.83	11,086.00	10,207.42	11,095.00
Life & Health Insurance	56,201.52	53,473.00	49,385.15	63,037.00
Workers Comp	29,499.60	31,000.00	25,453.00	36,000.00
Other Contractual Services	98,341.06	95,000.00	83,617.12	96,000.00
Telephone	2,193.19	2,000.00	2,157.90	1,600.00
Electricity	2,258.16	2,200.00	1,726.37	1,800.00
Water & Sewer	647.66	800.00	684.61	800.00
Cable	-	50.00	4.45	50.00
Equipment Leases	-	500.00	172.88	480.00
Liability Insurance	1,180.98	1,200.00	1,109.72	1,200.00
Building/Property Insurance	3,739.31	4,200.00	3,399.96	4,200.00
Facility Maintenance	38.28	1,200.00	584.41	1,200.00
Equipment Repair & Maintenance	1,118.50	1,640.00	814.98	1,640.00
Vehicle Repair & Maintenance	31,066.66	30,000.00	24,440.15	31,000.00
Printing, Copying & Binding	-	-	-	-
Legal Advertising	-	-	-	-
Solid Waste Disposal	106,431.45	224,368.00	127,587.34	160,000.00
Advertising	-	350.00	294.76	-
Office Supplies	430.67	800.00	215.82	500.00
Uniforms	398.40	600.00	593.47	600.00
Fuel, Oil & Lubes	27,151.37	28,000.00	27,588.46	28,000.00
Small Tools & Equipment	1,191.43	1,500.00	759.07	1,500.00
Other Operating Supplies/Expenses	5,257.31	9,500.00	3,734.98	9,500.00
Medical Supplies	11.98	100.00	-	100.00
Publications & Subscriptions	25.00	50.00	-	50.00
Memberships	-	-	-	-
Training & Education	481.25	600.00	-	600.00
<b>CAPITAL OUTLAY</b>				
Vehicles	5,791.54	-	-	140,000.00
	<u>\$ 628,174.14</u>	<u>\$ 728,481.00</u>	<u>\$ 592,133.57</u>	<u>\$ 822,134.00</u>

The Garbage/Solid Waste Department has a 12.85% increase over FY12 which is primarily due to the appropriation for the Real Load Refuse Truck.

## All Other General Fund Departments

	<u>FY11 ACTUAL</u>	<u>FY12 Budget</u>	<u>FY12 PROJECTED</u>	<u>FY13 ADOPTED</u>
<b><u>DEPARTMENT-ECONOMIC ENVIRONMENT</u></b>				
Advertising	\$ 200.00	\$ 200.00	\$ 200.00	\$ 200.00
<b><u>DEPARTMENT - HUMAN SERVICES</u></b>				
Other Operating Supplies/Expenses	\$ 54.56	\$ 60.00	\$ 59.47	\$ 65.00
<b><u>DEPARTMENT - PARKS &amp; RECREATION</u></b>				
Regular Wages - Beach	11,445.33	\$ 13,026.00	\$ 13,026.00	\$ -
FICA - Beach	875.57	997.00	997.00	-
FRS - Beach	1,241.81	640.00	640.00	-
Electricity	1,236.33	1,700.00	1,519.00	1,800.00
Water	2,483.28	2,400.00	2,742.00	3,000.00
Facility Maintenance	215.00	1,300.00	1,299.87	2,000.00
Equipment Repair/Maintenance	3,028.22	3,000.00	2,298.00	3,500.00
Special Events	46,633.43	45,000.00	46,633.43	51,000.00
Beach Patrol Expense	37,162.67	44,805.00	44,805.00	-
Beach Maintenance Expense	8,451.50	7,100.00	3,375.00	5,000.00
Other Operating Supplies/Exp	1,063.43	1,500.00	1,724.00	1,000.00
Grants/Matching Funds	-	-	-	-
<b><u>CAPITAL OUTLAY</u></b>				
Parks	14,379.94	138,500.00	75,611.00	65,000.00
Beach Related Improvemengs	-	9,000.00	9,000.00	-
<b>Totals for Parks and Recreation</b>	<u>\$ 128,216.51</u>	<u>\$ 268,968.00</u>	<u>\$ 203,670.30</u>	<u>\$ 132,300.00</u>

Of the remaining General Fund departments, Culture and Recreation has a decrease of 50.8%. This can be attributed to a decrease in Capital Outlay and also not allocating wages and benefits to the department.

## ROAD & BRIDGE FUND: ROAD & STREET FACILITIES

	FY11 ACTUAL	FY12 BUDGET	FY12 PROJECTED	FY13 ADOPTED
Regular Salaries	\$ 279,748.68	\$ 280,996.00	\$ 275,475.73	\$ 320,823.00
Overtime	6,245.45	7,500.00	8,597.42	6,000.00
Sick Leave Incentive	136.08	750.00	682.67	750.00
FICA	20,915.83	22,035.00	20,403.53	25,060.00
Retirement	26,048.83	15,247.00	14,034.98	17,061.00
Life & Health Insurance	77,619.83	73,527.00	68,084.37	97,817.00
Workers Comp	13,817.38	13,500.00	11,921.97	16,600.00
Consultant Fees	4,000.00	10,000.00	2,400.00	-
Engineering Fees	-	2,000.00	11,208.00	10,000.00
Audit Fees	6,330.00	6,510.00	6,510.00	6,000.00
Other Contractual Services	26,060.34	22,000.00	21,928.91	22,000.00
Travel/Per Diem	-	-	-	-
Mileage/Personal Vehicle	257.38	250.00	-	250.00
Telephone	2,738.24	2,500.00	2,455.61	2,400.00
Electricity	19,806.48	25,000.00	21,540.80	24,000.00
Water & Sewer	882.29	1,000.00	971.34	1,000.00
Cable	-	50.00	1.69	50.00
Equipment Leases	-	600.00	237.76	636.00
Liability Insurance	3,957.75	4,000.00	3,741.34	4,000.00
Building/Property Insurance	5,464.81	6,000.00	5,184.64	6,000.00
Facility Maintenance	70.85	1,000.00	853.86	1,000.00
Equipment Repair & Maintenance	5,715.77	7,192.00	5,656.73	7,000.00
Vehicle Repair & Maintenance	9,816.88	12,000.00	8,304.50	10,000.00
Printing, Copying & Binding	95.00	100.00	-	-
Legal Advertising	-	-	-	-
Advertising	-	-	-	-
Other Expenses	768.10	1,000.00	206.14	500.00
Office Supplies	592.17	500.00	584.46	500.00
Uniforms	547.80	1,000.00	816.02	1,000.00
Fuel, Oil & Lubes	19,169.11	19,000.00	18,938.59	19,000.00
Small Tools & Equipment	9,192.52	10,000.00	2,163.55	10,000.00
Medical Supplies	-	100.00	-	100.00
Other Operating Supplies/Expense	6,886.85	6,000.00	7,049.83	6,000.00
Streets & Right Of Way	50,894.45	60,000.00	27,914.27	60,000.00
Street Lighting	48,356.93	50,000.00	47,335.04	50,000.00
Publications & Subscriptions	436.76	100.00	18.00	100.00
Memberships	695.13	700.00	348.00	700.00
Training & Education	120.00	120.00	120.00	120.00
<b>DEBT PAYMENT</b>				
Loan Principal	-	23,302.00	46,864.29	95,791.00
Loan Interest	6,973.23	170,812.00	37,871.41	71,575.00
Fees	-	-	-	-
<b>CAPITAL OUTLAY</b>				
Unrealized Loss on Investments	(2,565.12)	-	-	-
Paving	-	100,000.00	21,083.10	150,000.00
Sidewalks	-	-	-	8,000.00
Storm Drains	178,941.07	360,000.00	360,088.96	135,000.00
Vehicles	-	-	-	90,000.00
Other Equipment	-	5,500.00	5,359.99	60,000.00
Sewer Construction	2,419,893.23	27,291.00	27,291.00	-
Lighting Systems	-	75,000.00	-	117,300.00
Landscaping/Beautification	15,294.78	25,000.00	18,500.09	50,000.00
Emergencies & Contingencies	-	4,000.00	-	-
	<u>\$ 3,265,924.88</u>	<u>\$ 1,453,182.00</u>	<u>\$ 1,112,748.59</u>	<u>\$ 1,504,133.00</u>

## Road & Street Facilities Continued

This department has a 5.4% increase over FY12 budget. The reason for this is the Public Works Department oversees three of the City's departments; Other Governmental Services, Garbage/Sanitation and Road & Street Facilities. Each year the percentage of time that the employees within the Public Works Department devote to each department is calculated and an adjustment to the allocation percentage is made. For FY13 the percentage of expenses allocated to this department will be 45% which is higher than the FY12 percentage.

## Debt Service Fund

	<u>FY11 Actual</u>	<u>FY12 Budget</u>	<u>FY12 Projected</u>	<u>FY13 Adopted</u>
Sinking Fund Contribution	\$ 195.00	\$ 1,000.00	\$ 420.00	\$ -
Loan Principal	6,361,493.67	145,696.00	145,695.19	152,076.00
Loan Interest	302,832.68	220,433.00	220,433.00	213,978.00
Debt Service Fees	34,841.02	5,327.00	(3,164.92)	4,005.00
	<u>\$ 6,699,362.37</u>	<u>\$ 372,456.00</u>	<u>\$ 363,383.27</u>	<u>\$ 370,059.00</u>

This budget is for the debt service payments on the 1999 revenue bonds for the amount of \$145,945; 2004 revenue bonds which the payment amount \$165,692, and the 2009 Bond which is \$66,629.

## Capital Projects Fund

This fund holds the remaining funds from the 2004 revenue bonds; the funds from the Revenue Bonds has now been exhausted, and will no longer appear in the budget document after this year.

## 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 2013's payment amount is \$114,268. \$100,000 is the principal payment and the interest, \$14,268, is based on the current prime rate.

## OTHER INFORMATION





## 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 undesignated/unreserved fund balance to meet this obligation.

### 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.

### Schedule of Debt Service

Instrument	Purpose	Amount Issued	Year Issued	Year of Maturity	Interest Rate	Principal Balance @ end of FY12	Due FY13
Bond Issue	Construction of City Hall	\$2,300,000	1999 (Refinanced in FY 2011)	2029	4.26%	\$1,665,000	\$145,945
Bond Issue	Purchase of 10 <sup>th</sup> St Lots & Various Drainage Projects	\$2,500,000	2004	2034	4.6%	\$2,115,000	\$165,692
Loan	Hammock Dunes Park – Owe 50% to St. Johns County	\$1,261,975	2006	2017	3.25% (Prime Rate)	\$439,010	\$114,268
Bond Issue	Purchase Maratea Property	\$5,350,000	2009	2029	5.37%	\$722,636	66,629
<b>Totals</b>		\$11,411,975				\$4,941,646	\$492,534

### **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.

### **Conclusion**

This document for the Fiscal Year 2013 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 IMPROVEMENTS PLAN**



FISCAL YEAR	DEPARTMENT	CATEGORY	ITEM	ESTIMATED COST	FUNDING SOURCE	EXPLANATION
2014	Legislative	Other Equip	Laserfische Upgrade	\$ 20,000	General Fund	
2014	Finance/Administra	Office Equip	Computer Upgrades	\$ 4,000	General Fund	
2014	Other Gov't Service	Land Improv	Site Improvements-Public Works Complex	\$ 150,000	General Fund	
2014	Other Gov't Service	Buildings	City Hall Improvements-Floor coverings	\$ 30,000	General Fund	
2014	Police Dept	Building	Paint Interior	\$ 8,000	General Fund	
2014	Police Dept	Building	Rekey building	\$ 8,000	Grant	
2014	Police Dept	Vehicles	3 Police Vehicles	\$ 105,000	General Fund	Replace 106, 108, 117
2014	Police Dept	Vehicles	Quad	\$ 8,400	General Fund	Replace 107
2014	Police Dept	Other Equip	3 Radar Units	\$ 8,000	Grant	Replace units
2014	Police Dept	Other Equip	Furniture	\$ 8,000	General Fund	Replace worn furniture
						Matching funds to obtain grants
2014	Police Dept	Grants	Matching Funds	\$ 25,000	General Fund	
2014	Roads/Streets	Street Paving	Various Locations	\$ 100,000	Road/Bridge Fund	
2014	Roads/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2014	Roads/Streets	Landscaping	A1A Beach Boulevard, replacement plants City	\$ 40,000	Road/Bridge Fund	
2014	Roads/Streets	Other Equip	Replace Street Signs	\$ 10,000	Road/Bridge Fund	
2014	Roads/Streets	Other Equip	Replace Backhoe/Loader	\$ 100,000	Road/Bridge Fund	
2014	Roads/Streets	Vehicles	Sewer Cleaner	\$ 300,000	Road/Bridge Fund	
2014	Roads/Streets	Vehicles	Pick-Up Truck	\$ 30,000	Road/Bridge Fund	
2015	Finance/Administra	Office Equip	Computer Upgrades	\$ 4,000	General Fund	
2015	Other Gov't Service	Building	Metal Vehicle Storage Building at Public Works	\$ 300,000	General Fund	
2015	Other Gov't Service	Building	Repaint City Hall	\$ 25,000	General Fund	
2015	Other Gov't Service	Other Equip	TV Production Equipment	\$ 15,000	General Fund	
2015	Police Dept	Land Improv	Fencing	\$ 6,000	Grant	Fence impound area
2015	Police Dept	Building	Pressure Clean/Paint	\$ 8,500	General Fund	Clean/paint exterior
2015	Police Dept	Vehicles	(3) Police Vehicles	\$ 111,000	General Fund	Replace 102, 103, 118
2015	Police Dept	Other Equip	(3) Police Radios	\$ 6,900	Grant	Replace old radios
2015	Police Dept	Other Equip	(3) Radar Units	\$ 8,700	Grant	Replace units
2015	Police Dept	Grants	Matching Funds	\$ 25,000	General Fund	Matching Funds to Obtain Gr
2015	Garbage/Sanitation	Vehicles	Replacement Pickup Truck	\$ 30,000	General Fund	
2015	Roads/Streets	Street Paving	Various Locations	\$ 200,000	Road/Bridge Fund	
2015	Roads/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2015	Roads/Streets	Drainage	Mizell Rd Detention Pond Rehabilitation	\$ 200,000	Road/Bridge Fund	
2015	Roads/Streets	Landscaping	A1A Beach Boulevard, replacement plants City wide	\$ 40,000	Road/Bridge Fund	
2015	Roads/Streets	Landscaping	Electrical Improvements-Nights of Lights	\$ 25,000	Road/Bridge Fund	
2015	Roads/Streets	Vehicles	Pick-Up Truck	\$ 30,000	Road/Bridge Fund	
2016	Finance/Administrat	Office Equip	Computer Upgrades	\$ 4,000	General Fund	
2016	Other Gov't Services	Land Improv	Resurface City Hall/Police Station Parking	\$ 30,000	General Fund	
2016	Other Gov't Services	Building	Public Restrooms-Lakeside Park	\$ 150,000	General Fund	
2016	Other Gov't Services	Vehicles	Replacement Pickup Truck	\$ 30,000	General Fund	
2016	Police Dept	Land Improve	Seal/Restripe Parking Lot	\$ 6,500	General Fund	Reseal/paint parking lot
2016	Police Dept	Building	Tile/Carpet 5 Offices	\$ 10,000	General Fund	Replace worn carpet
2016	Police Dept	Building	Air Conditioner	\$ 7,000	General Fund	Replace A/C unit #2
2016	Police Dept	Vehicles	(3) Police Vehicles	\$ 114,000	General Fund	Replace 110,119,120
2016	Police Dept	Other Equip	(3) Police Radios	\$ 6,900	Grant	Replace old radios
2016	Police Dept	Other Equip	(3) Radar Units	\$ 8,700	Grant	Replace units
2016	Police Dept	Grants	Matching Funds	\$ 25,000	General Fund	Matching Funds to Obtain Gr
2016	Garbage/Sanitation	Vehicles	Rear Load Refuse Truck	\$ 145,000	General Fund	
2016	Roads/Streets	Street Paving	Various Locations	\$ 200,000	Road/Bridge Fund	
2016	Roads/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2016	Roads/Streets	Landscaping	A1A Beach Boulevard, replacement plants City wide	\$ 40,000	Road/Bridge Fund	
2016	Roads/Streets	Landscaping	Electrical Improvements-Nights of Lights	\$ 25,000	Road/Bridge Fund	
2016	Roads/Streets	Vehicles	Pick-Up Truck	\$ 30,000	Road/Bridge Fund	

FISCAL YEAR	DEPARTMENT	CATEGORY	ITEM	ESTIMATED COST	FUNDING SOURCE	EXPLANATION
2017	Finance/Administrative	Office Equip	Replace high-speed scanner for Laserfi	\$ 5,000	General Fund	
2017	Police Dept	Land Improv	Seal/Restripe back Parking Lot	\$ 6,500	General Fund	
2017	Police Dept	Building	Tile/Carpet 5 Offices	\$ 10,000	General Fund	
2017	Police Dept	Building	Air Conditioner	\$ 7,000	General Fund	
2017	Police Dept	Vehicles	(3) Police Vehicles	\$ 114,000	General Fund	Replace 110, 119, 120
2017	Police Dept	Other Equip	(4) Radar Units	\$ 9,000	Grant	
2017	Police Dept	Grants	Matching Funds	\$ 25,000	General Fund	
2017	Garbage/Sanitation	Vehicles	New Grapple Truck	\$ 100,000	General Fund	
2017	Roads/Streets	Street Paving	Various Locations	\$ 200,000	Road/Bridge Fund	
2017	Roads/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2017	Roads/Streets	Landscaping	A1A Beach Boulevard, replacement pla	\$ 40,000	Road/Bridge Fund	
2017	Roads/Streets	Landscaping	Electrical Improvements-Nights of Light	\$ 25,000	Road/Bridge Fund	
2017	Roads/Streets	Vehicles	Pick-Up Truck	\$ 30,000	Road/Bridge Fund	
2018	Police Dept.	Vehicles	(3) Police Vehicles	\$ 102,000	General Fund	Replace 106, 112, 113
2018	Police Dept.	Other Equip	(3) Radar Units	\$ 8,100	Grant	Replace units
2018	Police Dept.	Other Equip	Furniture	\$ 8,000	General Fund	Replace worn furniture
2018	Police Dept.	Grants	Matching Funds	\$ 25,000	General Fund	Matching funds to obtain gra
2018	Garbage/Sanitation	Vehicles	Rear Load Refuse Truck	\$ 145,000	General Fund	
2018	Roads/Streets	Street Paving	Various Locations	\$ 150	Road/Bridge Fund	
2018	Roads/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2018	Roads/Streets	Landscaping	A1A Beach Boulevard, replacement pla	\$ 40,000	Road/Bridge Fund	
2018	Roads/Streets	Other Equip	Replace Street Signs	\$ 25,000	Road/Bridge Fund	
2018	Roads/Streets	Other Equip	Replace Small Mower Tractor	\$ 30,000	Road/Bridge Fund	
2018	Roads/Streets	Vehicles	Replace Pickup Truck	\$ 30,000	Road/Bridge Fund	
2018	Roads/Streets	Vehicles	Replace Small Dump Truck	\$ 60,000	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) or 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.