



City of St. Augustine Beach
Annual Budget
For 2008-2009



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



Mayor

Rich O'Brien

Vice Mayor

Sylvester "Brud" Helhoski

Commission Members

Edward S. George

Frank Charles

Donald L. Terrill

City Manager

Max Royle

City Attorney

Geoffrey Dobson

Department Heads

Deputy City Clerk
Finance Director
Police Chief
Public Works Director
Building Official

Sharon Widdifield
Melissa Burns
Richard Hedges
March Chattin
Gary Larson

FISCAL YEAR 2009 BUDGET

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FACT SHEET

Date of Incorporation: 1959
Form of Government: Commission/ City Manager
Size: 2.5 square miles
Current Population: 6,206

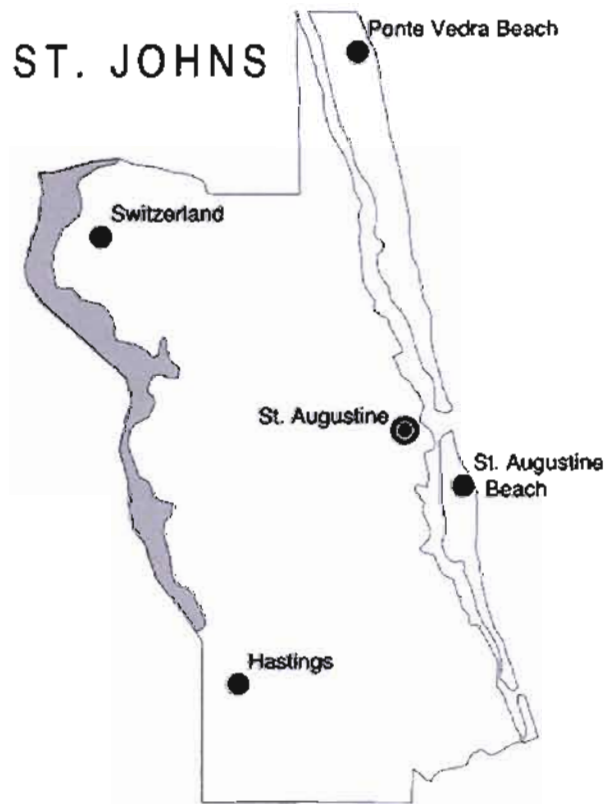


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Budget Message from the City Manager

Max Royle



MEMORANDUM

TO: Mayor O'Brien
Vice Mayor Helhoski
Commissioner Charles
Commissioner George
Commissioner Terrill

FROM: Max Royle, City Manager mb

DATE: September 12, 2008

SUBJECT: Public Hearings on Proposed FY 2009 Millage Budget Ordinances:

- A. Ordinance 08-25, Final Reading, to Levy Millage of 1.8011 for FY 09
- B. Ordinance 08-26, Final Reading, to Adopt FY 09 Budget

Please note that as your September 22nd meeting is a special meeting, only the topics listed on the agenda can be discussed

BACKGROUND

At the first public hearing on the millage and budget ordinances on September 8th, you made only one change. That was to reduce the tentative millage of 1.8060 mills that you had set at your July 28th special meeting to the rolled-back millage of 1.8011 mills. Ms. Burns has made that change in the attached budget.

Also, at your September 8th public hearing, Commissioner Terrill had two questions about the budget. They were:

1. Why are the proposed FY 09 revenues of \$8,472,584 so much higher than the FY08 estimated revenues of \$5,869,394?
2. Why are the proposed expenditures for Culture and Recreation so much higher (\$675,500) than the FY 08 estimated average (\$158,926)?

Attached is a memo from Ms. Burns in which she provides an explanation for each of Commissioner Terrill's concerns.

SUGGESTED FORMAT FOR THE PUBLIC HEARING

Section 200.065(2)(e), Florida Statutes, has specific requirements for the conduct of the public hearing on the proposed millage and budget. This Section states:

"In the hearings required pursuant to paragraphs (c) and (d), the first substantive issue discussed shall be the percentage increase in millage of the rolled-back rate necessary to fund the budget, if any, and the specific purposes for which ad valorem tax revenues

are being increased. During such discussion, the governing body shall hear comments regarding the proposed increase and explain the reasons for the proposed increase over the rolled-back rate. The general public shall be allowed to speak and to ask questions prior to adoption of any measures by the governing body. The governing body shall adopt its tentative or final millage rate prior to adopting its tentative or final budget.”

As the proposed millage of 1.8011 is the rolled-back millage, then it would appear that Section 200.065(2)(e) doesn't apply. We suggest then that the format for the public hearing be:

- a. Open the public hearing.
- b. Discuss with the public the percentage increase in millage over the rolled-back millage
- c. Close the public hearing on the proposed millage and decide whether or not to adopt Ordinance 08-25 on its second and final reading
- d. Open the public hearing on the proposed budget.
- e. Discuss the budget with the public and make changes to it if such are required by either public comment or the desire of the Commission
- f. Close the public hearing on the proposed budget and decide whether or not to adopt Ordinance 08-26 on its second and final reading.
- g. Adjourn the meeting.

M E M O R A N D U M

TO: MAX ROYLE, CITY MANAGER
FROM: MELISSA BURNS, FINANCE DIRECTOR
SUBJECT: CONCERNS ON THE BUDGET
DATE: 09/15/08

As requested, this memo is to address a couple of concerns about the FY09 Budget that were brought up at Monday's Commission Meeting.

- The concern that the budget went from \$5,869,394 this year to the proposed \$8,466,434 for FY09. This is due to the inclusion of interfund transfers included in the Budget Summary. For FY08 interfund transfers were \$757,179 compared to \$2,345,213 proposed for FY09. The increase of these transfers are largely due to the various projects that are slated for FY09, these are Maratea Walkway, Vision Plan implementation, Pope Road Scenic Overlook, the piping of the 2nd Avenue drainage ditch, and the City's 50th Birthday celebration.
- Addressing the concern over the large increase in the Culture and Recreation Department. For FY08 the appropriation is \$540,250, for FY09 the appropriation is proposed to be \$675,500. Although it is projected \$158,926 is projected to be spend this is due to the fact that Maratea Walkway which was budgeted for has not been started so the funds allocated for that will not be expended.

I hope this addresses the concerns brought forward, if more information is needed, please let me know.

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 transportation services that the City provides. 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.

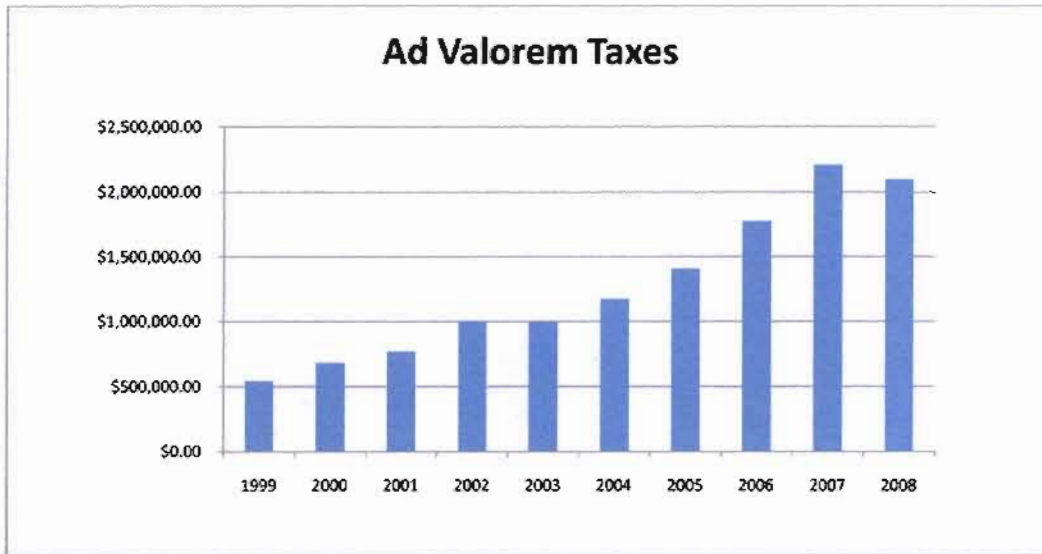
Exceptions to recognizing expenditures when the related liability is incurred are expenditures related to compensated absences (accumulated vacation and sick pay), debt service expenditures, and any expenditures related to claims and judgments. These expenditures are recorded when the expenditures are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

Revenue Sources and Trends

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

Ad Valorem Taxes: General Fund

Ad valorem taxes are budgeted at \$2,143,325 and are collected by the 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 taxes revenue very precise. This budget is calculated using 1.8011 mills and only budgeting 95% of the revenue to be received. 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 are of the highest degree of stability as a revenue source for governmental funds. The following table illustrates that growth.



Other Taxes: General Fund and Road & Bridge Fund

These taxes are budgeted at \$616,862 and are collected from utility customers by utility providers and remitted to the City on a monthly basis with one exception. The Telecommunications Service Tax is remitted by providers to the State which in turn distributes collections to the local governments with a one month lag. Utility service taxes are calculated as a percent of service cost. Budgeting for these revenues is mainly done by historical trends along with any information on rate or customer base changes. This revenue source is generally stable, but with the current state of the economy has been budgeted conservatively. Local Option Gas Tax is budgeted at \$262,378 and 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 \$144,543. The City also receives from the State a portion of the ½ Cent Sales Tax. For FY09 the budgeted amount is \$436,721. Both the State Revenue Sharing and the ½ Cent Sales Tax revenue estimates are provided by the State of Florida. Unfortunately, the State changes these estimates from time to time. Both the State Revenue Sharing and ½ Cent Sales Tax are less than what was originally estimated.

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

	Grant Title	Funding 2008
JAG	Narcotics Investigator V	\$7,750
FDLE	Block Grant	\$17,250
FRDAP	Maratea Walkway	\$200,000
FDOT – Scenic Highway	Pope Road Scenic Overlook	\$120,000
Tourist Development Council	City's 50 th Birthday Celebration	\$50,000

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

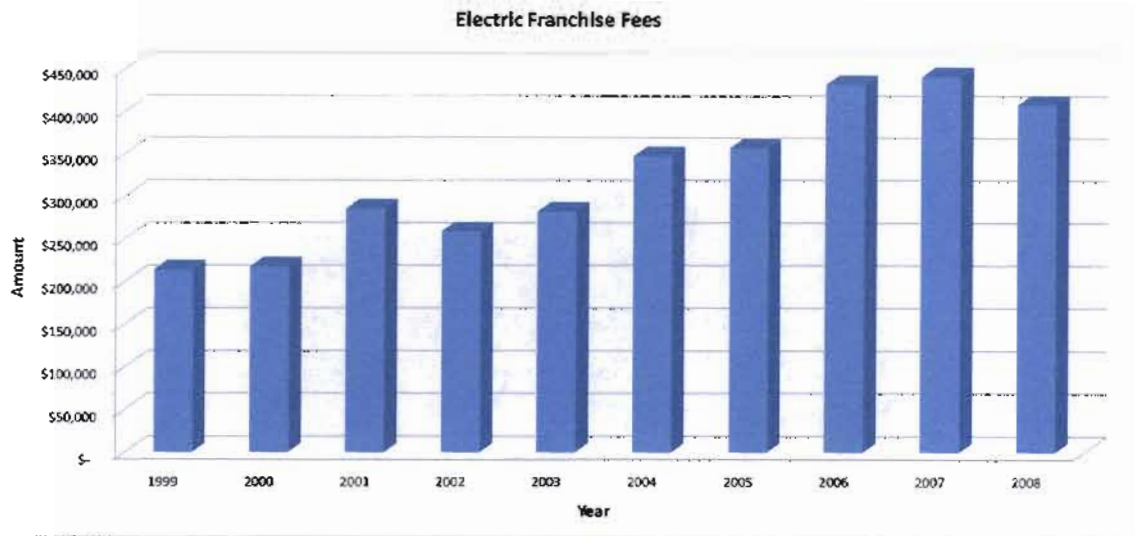
JAG – Justice Assistance Grant – applied for annually. For 2008 the funding will be used to fund the Narcotics Officer who is a part of the Tri-County Narcotics Task Force.

FDLE – Florida Department of Law Enforcement – Various law enforcement grants to be determined.

FRDAP – Florida Recreation Development Assistance Program – Assist in constructing the boardwalk in the Maratea property.

Franchise Fees: General Fund

The City receives franchise fees from the electric company, Florida Power & Light. The amount budgeted for this revenue is \$412,000. The revenue estimate for this item is calculated by using historical data. However, for 2009 it has been budgeted conservatively due to the fact that is estimated that we will receive less this year. Below is a chart of the franchise fees received in previous years. As the chart indicates, this revenue source does not have large fluctuations in revenue.



Licenses and Permits: General Fund

Business Tax revenue (formerly Occupational License Tax) is budgeted at \$25,000 based on a recent trend since annual renewals account for the bulk of the revenue. Building permits are budgeted at \$75,000 based on recent trends and expectations from the Building Department

Fines & Forfeitures: General Fund

Various fines and forfeitures are conservatively budgeted at \$28,000 based on historical trends. Court fines, parking fines and other ordinance violation fines make up the bulk of the fines levied. This revenue source does fluctuate year to year, making conservative estimates the best method of budgeting.

Miscellaneous Revenues: General Fund

Interest revenue is conservatively budgeted among the appropriate funds at \$135,000. All miscellaneous revenues are conservatively budgeted at \$21,600. As miscellaneous revenues also contain non-recurring or unusual items, the overall total will generally fluctuate year to year.

Non-Revenues: General Fund

The interfund transfer from the General Fund to the Road & Bridge Fund is budgeted at \$820,269. This is a 39.2% increase over the FY08 transfer. The primary reason for this increase is the piping of the 2nd Avenue ditch. In the FY2009 budget, \$135,859 will be taken out of the Building Department reserve to support the department. The use of fund balance for specific projects (such as the Maratea Walkway match) fluctuates year to year based on circumstances and availability.

REVENUES - GENERAL FUND 2007 Actual 2008 Estimated Actual 2009 Proposed

TAXES

Ad Valorem - Current	\$2,207,429	\$2,097,058	\$2,143,325
Ad Valorem - Delinquent	680	364	500
Utility Tax - Electric	428,851	402,853	410,000
Utility Tax - Propane	29,417	36,423	35,000
Telecommunications Svc Tax	120,895	135,605	171,862
TOTAL TAXES	\$2,787,272	\$2,672,303	\$2,760,687

LICENSES AND PERMITS

Business Tax	\$ 26,958	\$ 24,077	\$ 25,000
Building Permits	226,127	141,556	75,000
Admin Fee County Impact Fees	30,732	19,017	18,000
Other Permits	4,115	5,062	5,000
Contractors' Licenses	20,765	8,352	10,000
Event Permits	-	4,920	4,500
TOTAL LICENSES & PERMITS	\$ 308,697	\$ 202,984	\$ 137,500

FRANCHISE FEES

Electric	\$441,492	\$408,672	\$412,000
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INTERGOVERNMENTAL

State Revenue Sharing	\$116,381	\$100,786	\$103,363
Alcoholic Beverage Licenses	7,149	4,000	5,000
1/2 Cent Sales Tax	472,607	367,496	436,721
County Business Tax	12,554	4,064	5,500
TDC Funds	25,000	25,000	95,000
SJC Funds for Project Sharing	114,000	88,000	0
Block Grant - JAG	18,932	25,936	25,000
Pope Road Scenic Overlook - FDOT	0	0	120,000
Splash Park Grant - FRDAP	0	112,500	0
Maratea Walkway - FRDAP	0	0	200,000
TOTAL INTERGOVERNMENTAL	\$766,623	\$727,782	\$990,584

CHARGES FOR SERVICES

Zoning Fees	\$6,678	\$6,342	\$7,500
Plan Review/Plat Fee	75,259	48,267	37,000
Sales of Maps & Publications	83	25	100
Certification, Copying & Record Search	1,143	852	1,000
Miscellaneous Commissions	369	142	200
Beach Patrol	53,988	50,943	52,000
Police Reports	167	35	100
Animal Control Fees	363	227	300
Other Charges For Services	10,144	17,256	18,000
TOTAL CHARGES FOR SERVICES	\$148,194	\$124,089	\$116,200

FINES & FORFEITURES

Court Fines	\$15,693	\$13,656	\$15,000
Other Fines	1,212	17,502	13,000
Confiscated Funds	194	11,660	0
Parking Tickets	6,148	3,456	3,500
Code Enforcement Fines	6,833	5,778	4,500
TOTAL FINES & FORFEITURES	\$30,080	\$52,052	\$36,000

INTEREST EARNED

Interest on Investments	\$591	\$55,604	\$50,000
Interest on State Board of Administration	245,602	87,301	90,000
TOTAL INTEREST ON INVESTMENTS	\$246,193	\$142,905	\$140,000

RENTS AND ROYALTIES

Rent from Postal Service	\$1,950	\$2,040	\$0
Rent from State of Florida	4,200	3,780	4,200
Meeting Room Rental Fees	0	300	400
TOTAL RENTS AND ROYALTIES	\$6,150	\$6,120	\$4,600

SPECIAL ASSESSMENTS

Impact Fees - Public Safety	\$21,365	\$9,470	\$9,000
Impact Fees - Public Buildings	25,818	13,979	14,000
Impact Fees - Culture/Recreation	28,856	13,825	13,000
TOTAL SPECIAL ASSESSMENTS	\$76,039	\$37,274	\$36,000

MISCELLANEOUS

Surplus Sales	\$8,754	\$2,042	\$6,000
Splash Fountain Donations	27,642	12,405	0
Veterans' Memorial Donations	0	2,509	2,000
Miscellaneous Donations	4,500	1,800	0
Refund of Prior Year Expenditures	10,069	5,677	7,000
Other Miscellaneous Revenues	6,740	1,120	2,000
TOTAL MISCELLANEOUS	\$57,705	\$25,553	\$17,000

TRANSFERS

Emergency & Contingency	\$0	\$0	\$50,000
Reserve for Unexpended State Funds	0	0	25,000
Reserve for Parks & Recreation	0	131,000	300,000
Reserve for Impact Fees - Parks	0	0	30,000
Building Dept. Carryover	0	66,650	135,859
Land Acquisition	0	171,631	141,952
Capital Projects	0	0	455,500
TOTAL TRANSFERS	\$0	\$369,281	\$1,138,311

TOTAL OF ALL GF REVENUES \$4,868,445 \$4,769,015 \$5,788,882

REVENUES (101)	2007 Actual	2008 Estimated Actual	2009 Proposed
<u>SALES & USE TAXES</u>			
Local Option Gas Tax	\$268,592	\$242,959	\$262,378
<u>INTERGOVERNMENTAL</u>			
State Revenue Sharing	\$43,444	\$36,581	\$41,180
Fuel Tax Refund	3,817	4,021	4,000
TDC Funds	0	3,500	3,500
TOTAL INTERGOVERNMENTAL	\$47,261	\$44,102	\$48,680
<u>MISCELLANEOUS</u>			
Beautification	\$266	\$133	\$500
Other Charges for Services	85,406	49,144	610,775
Interest on Investments	340	614	800
Interest on State Board of Administration	44,325	33,092	20,000
Other Miscellaneous Revenue	0	59	50
Impact Fees - Roads	219,478	183,905	50,000
TOTAL MISCELLANEOUS	\$349,815	\$266,947	\$682,125
<u>CONTRIBUTIONS FROM OTHER FUNDS</u>			
Contributions/Grants	\$0	\$15,000	\$312,000
<u>TRANSFERS</u>			
Interfund Transfer - from General Fund	\$369,676	\$589,101	\$839,950
Capital Projects	0	0	200,000
Emergency & Contingency	0	0	25,000
TOTAL TRANSFERS	\$369,676	\$589,101	\$1,064,950
TOTAL ROAD & BRIDGE REVENUES	\$1,035,345	\$1,158,108	\$2,370,133

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 Fund Balance Reserve policy which sets aside percentages of fund balance of the General Fund to cover three and two months, respectively, of budgeted operating expenditures. There currently is an informal policy that requires \$54,000 be designated a reserve fund balance until we reach three months of operating monies.

Debt Management Policy

There is currently no debt management policy in place. There is no state statute or ordinance placing limitations on municipal debt. 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 guidance of the City's attorney and auditor are also engaged. The City Commission must approve all issuances of debt.

Schedule of Debt Service

Instrument	Purpose	Amount Issued	Year Issued	Year of Maturity	Interest Rate	Due 2009
Bond Issue	Construction of City Hall and Police Station	\$2,300,000	1999	2029	Variable Current Year 4.25%	\$150,254
Bond Issue	Purchase of 10th St Lots & Various Drainage Projects	\$2,500,000	2004	2034	Variable Current Year 5%	\$165,467
	TOTALS	\$4,800,000				\$315,721

Investment Policy

There is currently no Investment Policy in place. 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.

Budget Process

The City of St. Augustine Beach budget is adopted by ordinance in accordance with the City's Code. 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 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 30th.

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 do transfers up to \$1,500 though out the year. Any transfers above \$1,500 require the permission of the City Commission.

Mid-year the Finance Department prepares a budget adjustment that is approved by a budget resolution. There is also one done within 60 days after year end in accordance with State Statute.

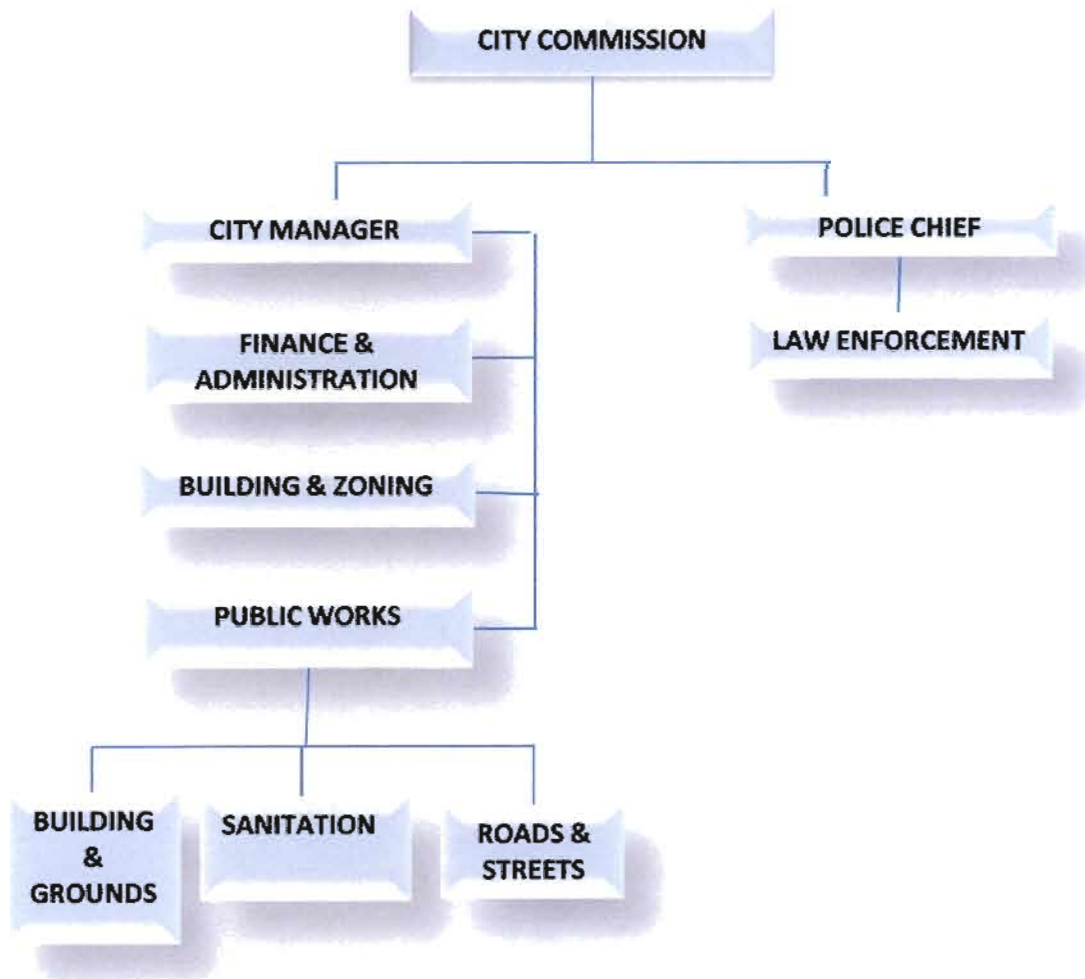
The budget is prepared on a line item basis, but budgetary compliance is maintained on the departmental level.

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.

CITY OF ST. AUGUSTINE BEACH ORGANIZATIONAL CHART



SUMMARY



All Summary for 2009 Budget

REVENUES

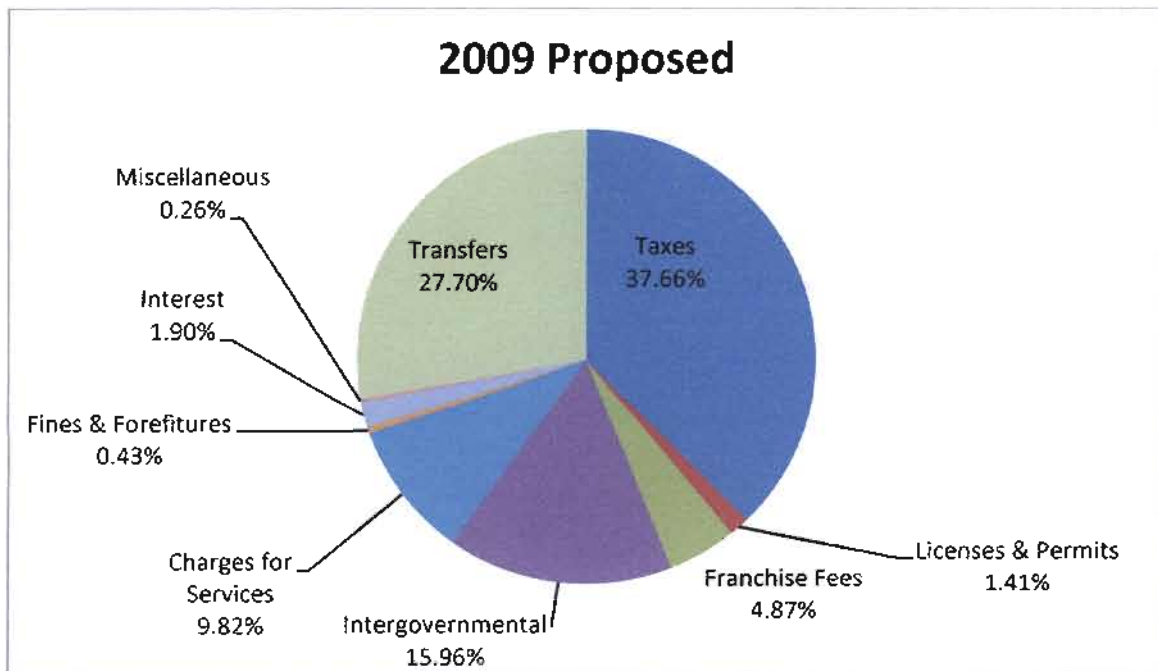
Taxes	\$3,218,858	\$3,077,237	\$3,188,532
Licenses & Permits	277,964	183,967	119,500
Franchise Fees	441,492	408,672	412,000
Intergovernmental	813,884	768,384	1,351,264
Charges for Services	560,116	413,561	831,475
Fines and Forfeitures	30,080	52,052	36,000
Interest	548,378	176,611	160,800
Miscellaneous	63,854	31,731	21,650
Transfers In	509,414	757,179	2,345,213
	<u>\$6,464,040</u>	<u>\$5,869,394</u>	<u>\$8,466,434</u>

EXPENDITURES

General Government	\$1,034,849	\$1,144,102	\$1,161,805
Public Safety	1,817,106	1,794,486	2,055,778
Physical Environment	670,047	728,130	734,568
Transportation	1,199,618	986,161	2,312,343
Economic Environment	200	200	250
Human Services	20,050	53	60
Culture and Recreation	251,328	158,926	675,500
Capital Projects	1,036,508	342,002	0
Land Acquisition	122,965	168,078	141,952
Transfers Out	0	239,140	1,068,457
Debt Service	311,370	308,116	315,721
	<u>\$6,464,040</u>	<u>\$5,869,394</u>	<u>\$8,466,434</u>

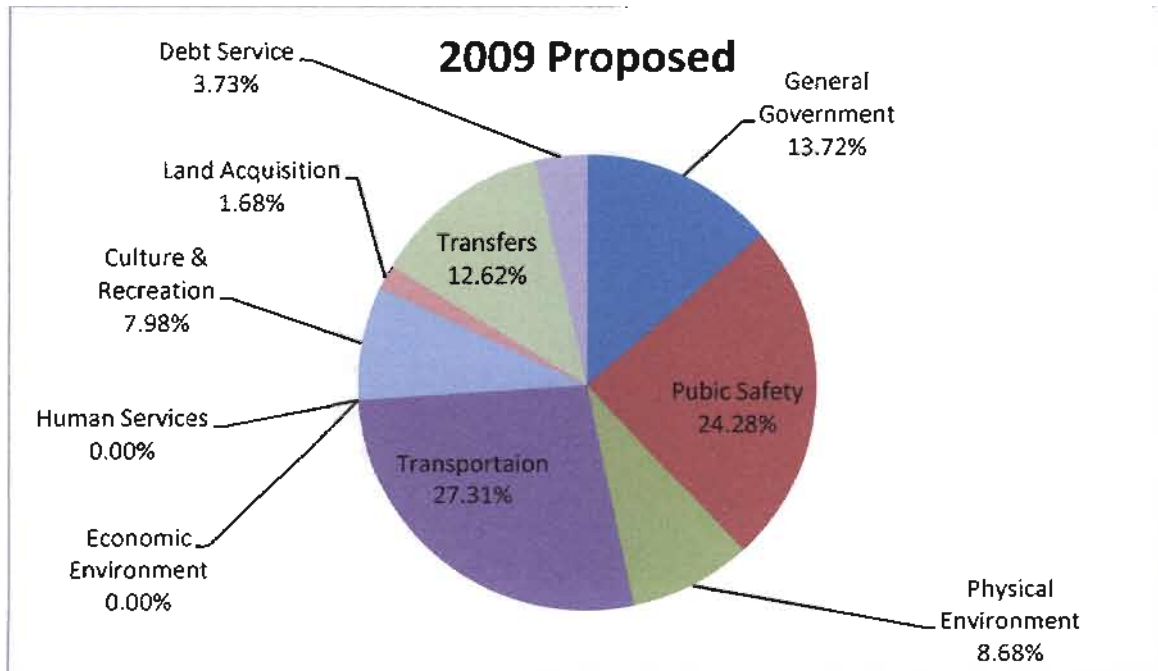
Summary of All Revenues for All Funds

REVENUES	2007 Actual	2008 Estimated Actual	2009 Proposed
Taxes	\$3,218,858	\$3,077,237	\$3,188,532
Licenses & Permits	277,964	183,967	119,500
Franchise Fees	441,492	408,672	412,000
Intergovernmental	813,884	768,384	1,351,264
Charges for Services	560,116	413,561	831,475
Fines and Forfeitures	30,080	52,052	36,000
Interest	548,378	176,611	160,800
Miscellaneous	63,854	31,731	21,650
Transfers	509,414	757,179	2,345,213
	\$6,464,040	\$5,869,394	\$8,466,434



Summary of All Expenditures for All Departments

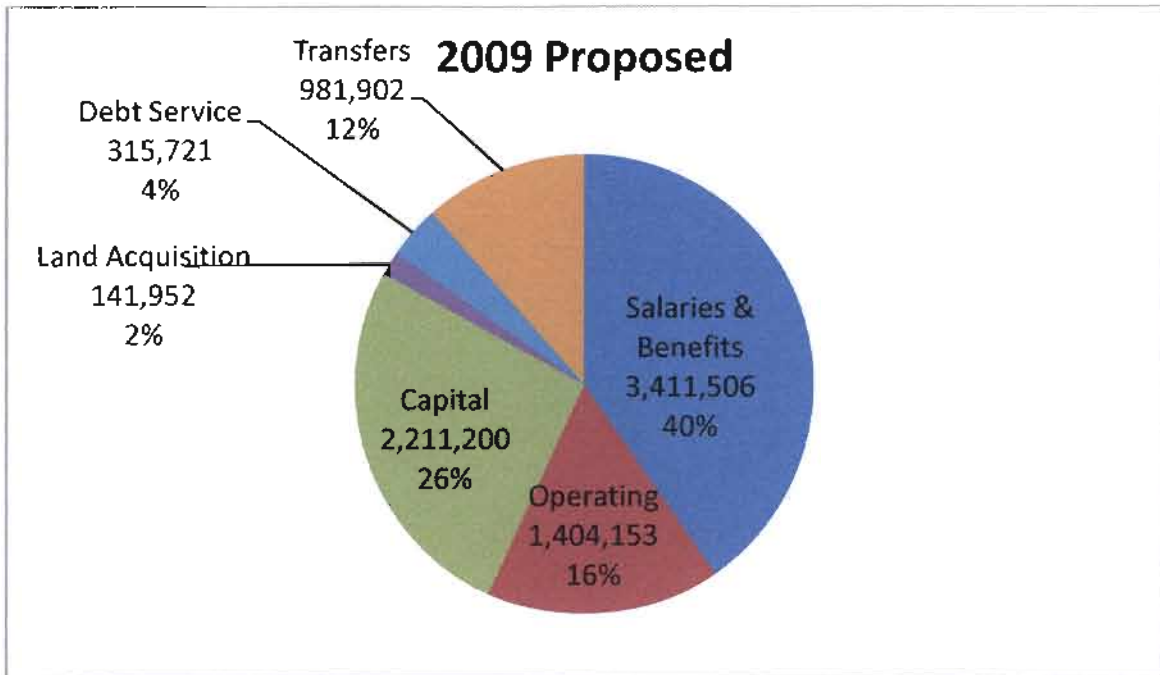
	2007 Actual	2008 Estimated Actual	2009 Proposed
EXPENDITURES			
General Government	\$1,034,849	\$1,144,102	\$1,161,805
Public Safety	1,817,106	1,794,486	2,055,778
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Transfers	0	239,140	1,068,457
Debt Service	311,370	308,116	315,721
	\$6,464,040	\$5,869,394	\$8,466,434



SUMMARY OF COSTS BY TYPE

2009 PROPOSED

Salaries & Benefits	3,411,506	40%
Operating	1,404,153	17%
Capital	2,211,200	26%
Land Acquisition	141,952	2%
Debt Service	315,721	4%
Transfers	981,902	11%
	<u>8,466,434</u>	



Summary of Capital Purchases for 2009

Finance & Administration	
Computer Upgrades	\$3,000
Other Governmental Services	
Vision Plan Project	\$100,000
Site Improvements Public Works Complex	\$50,000
Police Department	
Fence Impound Area	\$5,000
Patrol Car & ATV	\$41,000
Office Equipment	\$3,000
Radar Unit	\$2,200
Building Department	
Computer Upgrades	\$2,000
Garbage/Solid Waste	
Pick Up Truck	\$25,000
Parks & Recreation	
Maratea Walkway	\$400,000
Pope Road Scenic Overlook	\$150,000
Roads & Streets	
Paving - Various Streets	\$150,000
Piping 2nd Ave. Ditch	\$800,000
Misc Drainage Projects	\$50,000
Trailer Mounted Jet Rodder	\$100,000
Sewer Construction	\$300,000
Landscaping/Beautification	\$30,000
	\$2,211,200

Employee Salaries as of October 1st, 2008

<u>Position</u>	<u>Hire Date</u>	<u>Name</u>	<u>Annual</u>	<u>Hourly Rate</u>
City Manager	7/24/1989	Max Royle	\$110,243	\$53.00
Deputy City Clerk	10/10/1989	Sharon Widdifield	58,226	27.99
Finance Director	9/19/2002	Melissa Burns	50,345	24.20
Administrative Assistant II	4/24/2006	April Haskins	34,398	16.54
Information Technology Specialist	10/01/2002	Anthony Johns	30,019	14.43
Clerk	4/30/2007	Jane Meehan	23,737	11.41
Director of Building & Zoning	8/7/2000	Gary Larson	78,793	37.88
Deputy Building Official	4/25/1988	Wayne Zeigler	38,274	29.44
Code Enforcement Officer	3/22/2002	Terry Magargle	34,311	16.50
Administrative Assistant II	8/31/1998	Bonnie Miller	44,522	21.40
Permit Technician	5/11/2000	Kimbra Tyre	36,356	17.48
Chief of Police	6/2/2003	Richard Hedges	90,793	43.65
Assistant Chief of Police	1/2/2008	Joni Mathis	62,942	30.26
Administrative Assistant I	8/20/1993	Michelle Price	40,959	19.69
Records Specialist	10/15/1996	Sheila Bell	37,827	18.19
Sergeant	12/8/1986	Joe Beaudoin	56,002	26.92
Sergeant	8/7/1997	Gary Hartshorne	48,953	23.54
Sergeant	1/26/2004	Ralph Correa	49,877	23.98
Sergeant		Vacant	46,848	22.52
Detective	11/5/2007	William Bolena	37,683	18.12
Police Officer	1/14/2003	Rhett Mobley	38,858	18.68
Police Officer	10/2/2003	Frankie Hammonds	37,162	17.87
Police Officer	1/3/2005	David Tiller	36,343	17.47
Police Officer	1/18/2006	Miles T. Smith	37,922	18.23
Police Officer	1/23/2006	Eudalio Martinez	37,487	18.02
Police Officer	3/6/2006	Laurie-Ann Federico	38,096	18.32
Police Officer	7/20/2006	Daniel Carswell	37,276	17.92
Police Officer	3/28/2007	Shannon Boehm	36,051	17.33
Police Officer	5/7/2007	Bruce Wylly	38,563	18.54
Police Officer	6/20/2008	Jonathan Helquist	35,888	17.25
Director of Public Works	7/21/1997	Marc Chattin	81,105	38.99
Assistant Director of Public Works	8/28/1989	Ken Gatchell	53,756	25.84
Secretary	3/28/2005	Frankie Briggs	29,785	14.32
Project Coordinator	4/7/2005	Glenn Brown	41,940	20.16
Foreman, Streets & Roads	5/17/1993	Troy Jones	38,379	18.45
Foreman, Sanitation	10/1/1990	Richard Gray	40,143	19.30
Foreman, Building & Grounds	11/22/1993	Tom Large	38,574	18.55
Drainage Technician	3/14/1991	Mick Orlando	39,467	18.97
Equipment Operator	4/4/1986	Ted Bennett	37,446	18.00
Equipment Operator	5/17/2002	Richard Davis	27,696	13.32
Equipment Operator	7/11/2007	Darrell Chauncey	25,548	12.28

Maintenance Worker	11/29/2004	Richard Graham II	23,997	11.54
Maintenance Worker	4/21/2005	Paul S. Raymond	24,106	11.59
Maintenance Worker	11/28/2005	Robert Cramer	23,932	11.51
Maintenance Worker	12/13/2005	Sidney Russell	23,954	11.52
Maintenance Worker	5/24/2007	Brandon Bailey	23,389	11.24
Maintenance Worker	6/12/2007	Mark Majewski	23,671	11.38
Maintenance Worker	6/21/2007	Charles Oester	23,606	11.35
Maintenance Worker	7/5/2007	Phillip Wright	23,715	11.40
Maintenance Worker	10/29/2007	Gary Hickey	23,318	11.21
Maintenance Worker	9/9/2008	Coty Templin	23,318	11.21
Maintenance Worker		Vacant	23,318	11.21

The above summary depicts what each employee's salary will be starting October 1st of this year. This amount in most cases only includes the 4.6% increase for the cost of living as a merit increase, if warranted does not take effect until the anniversary date of the employee. The only exception to this rule is the City Manager and Police Chief as they receive their full percentage on October 1st. The reason for this is that the City Commission decides what the increase in pay should be for those positions.

The City has 52 allotted positions, 51 of these positions are full-time, and the one part-time position is the Deputy Building Official position. Of the total positions allotted, three remain unfilled; two maintenance worker positions for the Public Works Department, and one sergeant's position for the Police Department. This translates to 94% of the City's allotted positions filled and a pretty stable work force for the citizens of the City.

DEPARTMENT BUDGETS



The following pages are the detailed budgets for each department contained in both the General Fund and Road & Bridge Fund. Since the last Special Meeting where each department was discussed and explanations for the figures in each line item were discussed, few adjustments to the figures were made.

After the July financials were completed the 2008 Estimated Actual figures were adjusted, and the corresponding 2009 Proposed figures were adjusted if the needed. There were, however few adjustments made. Most notable would be the insurance categories in the various departments. These figures were adjusted because the City received the actual insurance estimate for its insurer, the Florida League of Cities. While Liability Insurance decreased, Workers' Compensation Insurance increase considerably due to the rise in claims this year.

Legislative Department

<u>Account</u>	2007 Actual	2008 Estimated Actual	2009 Actual
Executive Wages	\$23,400	\$32,042	\$33,517
FICA Taxes	1,790	2,453	2,565
Retirement	2,305	3,156	3,310
Codification Fees	700	0	2,500
Audio/Visual Taping	0	3,958	5,000
Other Contractual Services	3,263	0	2,500
Travel & Per Diem	2,929	426	3,000
Telephone	600	0	0
Postage	2,402	2,742	3,000
Equipment Maintenance and Repair	0	0	0
Printing, Copying & Binding	1,650	2,340	3,000
Entertainment	\$3,767	3,758	4,500
Election Expense	1,175	0	3,000
Records Management Expense	5,339	0	5,000
Other Expenses	2,761	837	2,000
Office Supplies	210	273	500
Uniforms	0	0	100
Other Operating Supplies/Exp.	226	157	600
Publications & Subscriptions	20	48	120
Memberships	1,661	1,108	1,400
Office Equipment	14,653	-	-
TOTALS:	\$68,850	\$53,298	\$75,612

Executive Department

<u>ACCOUNT NAME</u>	<u>2007 Actual</u>	<u>2008 Estimated Actual</u>	<u>2009 Proposed</u>
Executive Salary	99,197	102,477	110,243
Car Allowance	1,000	1,000	1,000
FICA	7,570	7,572	8,515
Retirement	13,015	13,563	14,464
Life & Health Insurance	5,606	6,440	6,765
Workers Comp	249	280	365
Travel & Per Diem	50	50	100
Mileage	168	44	100
Bonding Insurance	30	31	35
Equipment Repair & Maintenance	241	151	500
Small Tools & Equipment	454	0	500
Publications & Subscriptions	302	382	400
Memberships	1,058	1,097	1,200
Training & Education	325	0	100
 CAPITAL OUTLAY			
Office Equipment	0	0	0
TOTALS:	129,265	133,086	144,287

Finance Administration Department

<u>ACCOUNT NAME</u>	<u>2007 Actual</u>	<u>2008 Esitimated Actual</u>	<u>2009 Proposed</u>
Regular Salaries	\$149,734	\$181,927	\$197,358
Overtime	3,188	3,059	4,000
Sick Leave Incentive	1,413	1,535	2,000
FICA	11,462	14,269	15,557
Retirement	18,456	22,181	23,650
Life & Health Insurance	32,586	46,298	48,613
Workers Comp	458	552	625
Attorney Fees	22,723	23,988	35,000
Audit Fees	13,677	13,770	12,800
Consultant Fees	2,216	0	300
Travel - Per Diem	1,924	2,467	3,000
Mileage	919	1,316	1,500
Telephone	5,539	6,477	7,100
Postage	1,968	1,458	2,000
Equipment Leases	2,236	2,536	3,000
Bonding Insurance	96	125	140
Equipment Repair & Maintenance	2,992	1,719	2,000
Printing, Copying & Binding	2,778	1,381	3,000
Legal Advertising	6,738	6,108	8,000
Advertising	0	0	0
Other Expenses	130	0	500
Office Supplies	4,902	4,422	5,750
Small Tools & Equipment	2,140	739	2,000
Other Operating Supplies/Expense	968	953	1,200
Publications & Subscriptions	235	254	500
Memberships	395	618	800
Training & Education	5,531	5,712	7,500
CAPITAL OUTLAY			
Office Equipment	2,518	4,368	3,000
TOTALS:	\$297,922	\$348,230	\$390,893

Comprehensive Planning Department

<u>ACCOUNT NAME</u>	2007 Actual	2008 Estimated Actual	2009 Proposed
Regular Salaries	\$60,256	\$76,698	\$82,644
FICA	4,610	5,515	6,325
Retirement	7,107	8,680	9,820
Life & Health Insurance	9,669	11,527	12,098
Workers Comp	3,818	4,470	5,530
Consultants	1,200	23,880	0
Mileage	0	0	0
Building/Property Insurance	0	2,580	3,500
Printing, Copying, & Binding	6	106	200
Legal Advertising	3,747	3,446	4,100
Office Supplies	0	1,076	2,000
Other Operating Supplies	0	0	150
Memberships	0	0	100
Training & Education	1,837	204	500
TOTALS:	\$92,250	\$138,181	\$126,967

Other Governmental Services Department

ACCOUNT NAME	2007 Actual	2008 Estimated Actual	2009 Proposed
Regular Salaries	\$86,180	\$94,463	\$108,387
Overtime	2,011	3,137	4,000
Sick Leave Incentive	195	245	500
FICA	6,527	7,123	8,645
Retirement	8,657	9,433	11,086
Life & Health Insurance	23,170	31,296	34,000
Workers Comp	6,086	6,003	7,973
Other Contractual Services	1,635	1,921	2,500
Telephone	528	749	820
Electricity	12,000	11,064	13,000
Water & Sewer	1,643	1,755	2,400
Liability Insurance	29,898	25,263	22,575
Building/Property Insurance	27,824	24,647	11,510
Facility Maintenance	20,410	22,084	27,000
Equipment Repair & Maintenance	2,554	2,373	2,000
Vehicle Repair & Maintenance	39	485	500
Printing, Copying & Binding	159	120	300
Legal Advertising	54	0	100
Advertising	0	0	0
Other Expenses	83	1,451	100
Office Supplies	272	462	500
Uniforms	196	393	500
Fuel, Oil & Lubes	852	1,377	1,600
Small Tools & Equipment	2,366	2,070	1,800
Other Operating Supplies/Expense	9,414	13,283	12,000
Publications	10	0	50
Training & Education	111	89	200
CAPITAL OUTLAY			
Buildings	13,049	90,965	0
Vision Plan Project			100,000
Land/Land Improvements	17,547	8,766	50,000
Paving	99,348	65,737	0
Statues/Art	6,000	0	0
Other Equipment	67,744	44,550	0
TOTALS:	\$446,562	\$471,306	\$424,046

Law Enforcement Department

ACCOUNT NAME	2007	Estimated	2009
	Actual	2008 Actual	Proposed
Executive Salary (Chief)	\$81,692	\$84,402	\$90,793
Regular Salaries	587,122	613,062	761,400
Holiday Pay	14,489	18,366	25,000
Overtime	40,678	27,822	30,000
Uniform Allowance	1,540	3,226	3,640
Special Pay (Incentive)	7,232	8,910	14,000
Sick Leave Incentive	2,189	3,523	5,000
FICA	56,518	58,087	71,132
Retirement	148,431	150,696	169,553
Life & Health Insurance	120,420	135,929	168,656
Workers Comp	21,807	21,973	31,235
Attorney Fees	0	6,559	20,000
Travel/Per Diem	631	4,739	6,000
Telephone	39,801	33,146	35,000
Postage	483	567	800
Electricity	12,853	12,046	15,000
Water & Sewer	874	913	1,100
Equipment Leases	2,206	2,393	3,000
Liability Insurance	29,932	26,926	26,025
Building/Property Insurance	23,366	19,898	11,860
Statutory Insurance	565	678	1,500
Facility Maintenance	1,600	2,178	3,000
Equipment Repair & Maintenance	4,729	4,913	8,275
Vehicle Repair & Maintenance	23,659	20,415	20,000
Printing, Copying & Binding	1,706	543	2,000
Investigations	1,243	2,563	2,800
Advertising	1,795	924	1,000
Office Supplies	3,791	6,183	6,500
Uniforms	11,382	13,848	15,000
Fuel, Oil & Lubes	42,163	64,267	112,750
Small Tools & Equipment	4,801	4,644	5,000
Crime Prevention Supplies	1,643	69	2,000
Medical Supplies	981	862	1,200
Beach Maintenance Supplies	464	330	1,000
Other Operating Supplies/Expense	3,355	6,653	7,500
Publications & Subscriptions	708	127	1,000
Memberships	635	1,260	1,500
Training & Education	6,048	9,931	15,000
Accreditation	50	0	1,000
SJC Communication Surcharge Ex	21,917	0	25,000
CAPITAL OUTLAY			
Land/Land Improvements			5,000
Buildings	2,371	0	0
Vehicles	109,284	106,320	41,000
Office Equipment	4,108	433	3,000
Other Equipment	12,903	21,193	2,200
Grants/Matching Funds		3,849	25,000
TOTALS:	\$1,454,165	\$1,505,366	\$1,798,419

Protective Inspections Department

<u>ACCOUNT NAME</u>	<u>2007 Actual</u>	<u>2008 Estimated Actual</u>	<u>2009 Proposed</u>
Regular Salaries	\$222,180	\$177,758	\$151,044
Overtime	0	0	0
Sick Leave Incentive	0	0	0
FICA	16,457	13,673	11,555
Retirement	22,886	20,492	15,783
Life & Health Insurance	40,904	32,495	26,027
Workers Comp	8,520	8,260	12,255
Mileage	162	59	50
Telephone	8,318	8,196	9,000
Postage	605	234	500
Electricity	7,358	6,795	7,800
Water & Sewer	868	966	1,125
Equipment Leases	2,075	2,332	2,200
Liability Insurance	1,113	881	1,020
Building/Property Insurance	12,239	7,740	3,200
Bonding Insurance	123	112	150
Facility Maintenance	0	0	0
Equipment Repair & Maintenance	1,087	143	500
Vehicle Repair & Maintenance	1,607	1,067	1,000
Printing, Copying & Binding	1,248	1,677	1,800
Legal Advertising	135	261	250
Office Supplies	3,806	1,745	2,000
Uniforms	288	0	300
Fuel, Oil & Lubes	2,179	2,203	4,100
Small Tools & Equipment	917	240	500
Other Operating Supplies/Expense	511	785	1,000
Publications & Subscriptions	401	202	500
Memberships	665	204	700
Training & Education	3,842	600	1,000
CAPITAL OUTLAY			
Office Equipment	2,448	0	2,000
TOTALS:	\$362,942	\$289,120	\$257,359

Garbage/Solid Waste Department

ACCOUNT NAME	2007 Actual	2008 Estimated Actual	2009 Proposed
Regular Salaries	\$227,385	\$250,069	\$289,296
Overtime	4,246	7,974	9,500
Sick Leave Incentive	520	808	1,000
FICA	17,211	18,855	22,934
Retirement	25,654	24,975	29,562
Life & Health Insurance	62,199	83,687	99,955
Workers Comp	28,965	28,457	41,810
Other Contractual Services	74,757	65,000	68,000
Telephone	3,644	3,505	4,000
Electricity	2,571	2,326	3,200
Water & Sewer	844	790	925
Liability Insurance	3,171	1,641	1,270
Building/Property Insurance	9,622	7,677	5,100
Facility Maintenance	574	2,270	2,500
Equipment Repair & Maintenance	1,047	1,116	1,500
Vehicle Repair & Maintenance	15,281	26,620	20,000
Printing, Copying & Binding	177	0	100
Solid Waste Disposal	45,009	44,668	46,000
Legal Advertising	538	0	500
Advertising	0	0	0
Office Supplies	729	445	1,000
Uniforms	522	569	1,000
Fuel, Oil & Lubes	24,325	35,798	52,100
Small Tools & Equipment	4,145	395	2,000
Medical Supplies	0	0	100
Other Operating Supplies/Expense	9,028	4,247	6,000
Publications & Subscriptions	10	0	0
Memberships	0	0	0
Training & Education	323	393	500
CAPITAL OUTLAY			
Vehicles	107,549	115,845	25,000
TOTALS:	\$670,047	\$728,130	\$734,852

Various Departments

	2007 Actual	2008 Estimated Actual	2009 Proposed
<u>DEPARTMENT - OTHER ECONOMIC ENVIRONMENT</u>			
<u>ACCOUNT NAME</u>			
Advertising	\$200	\$200	\$250
<u>DEPARTMENT - HUMAN SERVICES</u>			
Other Contractual Services	\$0	\$20,000	\$0
Other Operating Supplies/Expenses	53	50	60
TOTALS:	\$53	\$20,050	\$60
<u>DEPARTMENT - PARKS & RECREATION</u>			
Electricity	\$2,200	\$285	\$6,000
Water	730	479	1,500
Beach Maintenance Expense	9,497	13,753	16,000
Special Events	44,903	34,528	94,000
Grants/Matching Funds			8,000
CAPITAL OUTLAY			
Parks	101,597	202,282	550,000
TOTALS:	\$158,926	\$251,328	\$675,500
<u>REDEMPTION OF LONG TERM DEBT</u>			
Loan Principal	\$30,700	\$30,700	\$33,770
Loan Interest	57,744	58,604	56,933
Fees	968	1,403	1,761
TOTALS:	\$89,412	\$90,707	\$92,464
<u>INTERFUND TRANSFER</u>			
Interfund Transfer	\$757,180	\$492,641	\$981,902
Emergencies and Contingencies	0	0	86,555
TOTALS:	\$757,180	\$492,641	\$1,068,457

Roads Streets Department

ACCOUNT NAME	2007	2008	2009
	Actual	Estimated Actual	Actual
Regular Salaries	\$258,540	\$283,390	\$325,161
Overtime	6,032	9,411	10,000
Sick Leave Incentive	585	910	1,500
FICA	19,582	21,370	25,755
Retirement	25,974	28,300	33,257
Life & Health Insurance	69,510	93,888	112,450
Workers Comp	13,637	16,281	19,600
Consultant Fees	30,000	28,014	10,000
Engineering Fees	2,280	9,744	50,000
Audit Fees	1,023	1,530	3,200
Other Contractual Services	14,533	18,168	21,000
Telephone	3,620	3,474	4,300
Electricity	10,652	21,109	25,000
Water & Sewer	847	1,131	1,200
Liability Insurance	3,698	4,934	4,820
Building/Property Insurance	12,364	10,361	8,100
Facility Maintenance	2,150	1,635	2,000
Equipment Repair & Maintenance	8,308	11,672	1,300
Vehicle Repair & Maintenance	4,400	8,712	11,000
Printing, Copying & Binding	1,178	0	500
Legal Advertising	162	0	200
Advertising	0	0	0
Other Expenses	733	1,169	2,000
Office Supplies	458	610	1,500
Uniforms	587	640	1,200
Fuel, Oil & Lubes	13,427	18,810	27,400
Small Tools & Equipment	5,256	5,517	8,000
Medical Supplies	19	0	100
Other Operating Supplies/Expense	6,597	7,365	8,000
Streets & Right Of Way	50,326	74,837	80,000
Street Lighting	50,823	48,338	57,000
Publications & Subscriptions	477	30	200
Memberships	153	698	600
Training & Education	1,581	772	1,000
DEBT PAYMENT			
Loan Principal	19,300	19,300	21,230
Loan Interest	37,471	36,301	35,452
Fees	897	1,128	1,108
CAPITAL OUTLAY			
Paving	39,875	150,679	150,000
Sidewalks/Bikepaths	11,484	0	0
Storm Drains	2,882	11,043	850,000
Vehicles	21,072	53,479	0
Other Equipment	45,659	0	100,000
Sewer Construction	302,732	0	300,000
Landscaping/Beautification	41,065	38,141	30,000
Emergencies & Contingencies	0		25,000
TOTALS	\$1,141,950	\$1,042,890	\$2,370,133

APPENDIX A

CAPITAL IMPROVEMENTS PLAN



FIVE-YEAR CAPITAL OUTLAY PLAN
FY 10 - FY 14

FISCAL YEAR	DEPARTMENT	CATEGORY	ITEM	ESTIMATED COST	FUNDING SOURCE	EXPLANATION
2010	Finance & Admin	Office Equip.	Financial Software Upgrade	\$ 25,000	General Fund	Gov't Account Software
2010	Finance & Admin	Office Equip.	Computer Upgrade	\$ 4,000	General Fund	
2010	Other Govt. Svc	Building	City Hall Improvements - Floor Covering	\$ 30,000	General Fund	
2010	Other Govt. Svc	Land Improv	Site Improvements -Public Works Complex	\$ 100,000	General Fund	
2010	Other Govt. Svc	Land Improv	Complete Fence Rear of Public Works Complex	\$ 20,000	General Fund	
2010	Other Govt. Svc	Other Equip	Fuel Station and Tanks	\$ 60,000	General Fund	
2010	Other Govt. Svc	Other Equip	TV Production Equipment	\$ 15,000	General Fund	
2010	Police Dept.	Vehicles	(3) Patrol Cars	\$ 94,000	General Fund	Replace 112, 113, 114
2010	Police Dept.	Office Equip	Replace Shredder	\$ 5,500	General Fund	
2010	Police Dept.	Other Equip.	Upgrade Communications	\$ 75,000	General Fund	
2010	Police Dept.	Other Equip.	(3) Radar Units	\$ 6,600	General Fund	Replace Old Equipment
2010	Police Dept.	Other Equip.	(3) In-Car Camera Systems	\$ 24,500	General Fund	
2010	Police Dept.	Building	Clean duct system	\$ 10,000	General Fund	
2010	Police Dept.	Building	Tile/Carpet 5 Offices	\$ 10,000	General Fund	
2010	Police Dept.	Building	Replace Air Conditioning Systems	\$ 10,000	General Fund	
2010	Building Dept.	Office Equip	Computer Upgrade	\$ 3,500	General Fund	
2010	Sanitation	Vehicles	Rear Load Refuse Truck	\$ 130,000	General Fund	
2010	Road/Streets	Street Paving	Various Locations	\$ 250,000	Road/Bridge Fund	
2010	Road/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2010	Road/Streets	Landscaping	A1A Beach Blvd., Replacement			
			Plants city wide, Plaza			
			Beautification	\$ 40,000	Road/Bridge Fund	
2010	Road/Streets	Landscaping	Electrical Improvements	\$ 25,000	Road/Bridge Fund	Nights Of Lights
2010	Road/Streets	Other Equip.	Large Mower Tractor	\$ 45,000	Road/Bridge Fund	Replace Old Mower
2010	Road/Streets	Vehicles	Pickup Truck	\$ 30,000	Road/Bridge Fund	Replace Old Pick Up
2010	Road/Streets	Vehicles	Large Dump Truck	\$ 60,000	Road/Bridge Fund	Replace Old Dump Truck

FIVE-YEAR CAPITAL OUTLAY PLAN
FY 10 - FY 14

FISCAL YEAR	DEPARTMENT	CATEGORY	ITEM	ESTIMATED COST	FUNDING SOURCE	EXPLANATION
2011	Legislative	Office Equip.	Records Mgmt. Upgrades	\$ 5,000	General Fund	
2011	Finance & Admin.	Office Equip.	Computer Upgrades	\$ 5,000	General Fund	
2011	Other Govt Svc	Buildings	Metal Vehicle Storage Building at Public Works	\$ 250,000	General Fund	
2011	Police Dept.	Vehicles	(3) Patrol Cars	\$ 95,000	General Fund	Replace 115,117,105
2011	Police Dept.	Vehicles	Motorcycle	\$ 21,000	General Fund	
2011	Police Dept.	Office Equip	Computer Upgrades	\$ 6,500	General Fund	Replace Old Equipment
2011	Police Dept	Other Equip.	(3) Portable Radios	\$ 4,500	General Fund	Replace Old Equipment
2011	Police Dept.	Other Equip.	(3) Radar Units	\$ 6,600	General Fund	Replace Old Equipment
2011	Police Dept.	Other Equip.	(3) In-Car Camera Systems	\$ 25,500	General Fund	
2011	Police Dept.	Building	Tile 5 Offices	\$ 10,000	General Fund	
2011	Police Dept.	Building	Pressure Clean/Paint Exterior	\$ 7,500	General Fund	
2011	Police Dept.	Land Improve	Sea parking lot/re-stripe	\$ 6,000	General Fund	
2011	Building Dept.	Vehicles	Car	\$ 13,500	General Fund	Replace 21 (Ford Focus)
2011	Sanitation	Vehicles	Rear Load Refuse Truck	\$ 130,000	General Fund	
2011	Road/Streets	Street Paving	Various Locations	\$ 200,000	Road/Bridge Fund	
2011	Road/Streets	Drainage	Various Locations	\$ 50,000	Road/Bridge Fund	
2011	Road/Streets	Drainage	Mizzell Rd Retention Pond Rehabilitation	\$ 200,000	Road/Bridge Fund	
2011	Road/Streets	Landscaping	A1A Beach Blvd., Replacement Plants city wide, Plaza Beautification	\$ 4,000	Road/Bridge Fund	
2011	Road/Streets	Landscaping	Electrical Improvements	\$ 25,000	Road/Bridge Fund	Nights Of Lights
2011	Road/Streets	Vehicles	Replacement Pickup Truck	\$ 30,000	Road/Bridge Fund	
2011	Road/Streets	Other Equip.	Backhoe/Loader	\$ 90,000	Road/Bridge Fund	Replace Backhoe/Loader

FIVE-YEAR CAPITAL OUTLAY PLAN
FY 10 - FY 14

FISCAL YEAR	DEPARTMENT	CATEGORY	ITEM	ESTIMATED COST	FUNDING SOURCE	EXPLANATION
2012	Finance & Admin	Office Equip.	High-Speed Scanner	\$ 6,000	General Fund	Replace old equipment
2012	Finance & Admin	Office Equip.	Computer Upgrades	\$ 6,000	General Fund	Replace old equipment
2012	Police Dept.	Vehicles	(3) Patrol Cars	\$ 96,000	General Fund	Replace 108,116,109
2012	Police Dept.	Office Equip.	Upgrade Printers	\$ 6,000	General Fund	Replace Old Equipment
2012	Police Dept.	Office Equip.	Replace furniture	\$ 6,000	General Fund	
2012	Police Dept.	Other Equip.	(3) Replace radar units	\$ 6,700	General Fund	
2012	Police Dept.	Other Equip.	(3) In-Car Camera Systems	\$ 26,000	General Fund	
2012	Police Dept.	Building	Upgrade Evidence Storage System	\$ 25,000	General Fund	
2012	Police Dept.	Building	Paint Interior	\$ 7,000	General Fund	
2012	Other Gov't Services	Building	Repaint City Hill	\$ 25,000	General Fund	
2012	Other Gov't Services	Other Equip	TV Production Equipment	\$ 15,000	General Fund	
2012	Building Dept.	Office Equip.	Computer Upgrades	\$ 3,500	General Fund	
2012	Road/Streets	Street Paving	Various Locations	\$ 200,000	Road/Bridge Fund	
2012	Road/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2012	Road/Streets	Landscaping	A1A Beach Blvd., Replacement Plants city wide, Plaza Beautification	\$ 40,000	Road/Bridge Fund	Nights Of Lights
2012	Road/Streets	Landscaping	Electrical Improvements	\$ 25,000	Road/Bridge Fund	Replace Pick Up
2012	Road/Streets	Vehicles	Pickup Truck	\$ 30,000	Road/Bridge Fund	

FIVE-YEAR CAPITAL OUTLAY PLAN
FY 10 - FY 14

FISCAL YEAR	DEPARTMENT	CATEGORY	ITEM	ESTIMATED COST	FUNDING SOURCE	EXPLANATION
2013	Finance/Administration	Office Equip	Computer Upgrades	\$ 4,000	General Fund	
2013	Other Gov't Services	Land Improve	Restrooms - Lakeside Park	\$ 100,000	General Fund	
2013	Police Dept.	Vehicles	Replace 3 Patrol Cars	\$ 97,000	General Fund	Replace 103, 118, 102
2013	Police Dept.	Vehicles	Replace Motorcycle	\$ 21,000	General Fund	111
2013	Police Dept.	Office Equip	Computer Upgrades	\$ 6,000	General Fund	
2013	Police Dept.	Other Equip	Replace (3) Portable Radios	\$ 5,000	General Fund	
2013	Police Dept.	Other Equip	Replace (3) radar units	\$ 6,700	General Fund	
2013	Police Dept.	Other Equip	Purchase (3) in-car Cameras	\$ 26,500	General Fund	
2013	Police Dept.	Building	Rekey Building	\$ 8,500	General Fund	
2013	Building Dept	Office Equip	Computer Upgrades	\$ 3,500	General Fund	
2013	Sanitation	Vehicles	Rear Load Refuse Truck	\$ 130,000	General Fund	
2013	Roads/Streets	Street Paving	Various Locations	\$ 200,000	Road/Bridge Fund	
2013	Roads/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2013	Roads/Streets	Landscaping	A1A Beach Boulevard, replacement plants City wide, Plaza beautification	\$ 40,000	Road/Bridge Fund	
2013	Roads/Streets	Landscaping	Electrical improvements	\$ 25,000	Road/Bridge Fund	Nights of Lights
2013	Roads/Streets	Vehicles	Replacement Pickup Truck	\$ 30,000	Road/Bridge Fund	

FIVE-YEAR CAPITAL OUTLAY PLAN
FY 10 - FY 14

FISCAL YEAR	DEPARTMENT	CATEGORY	ITEM	ESTIMATED COST	FUNDING SOURCE	EXPLANATION
2014	Legislative	Other Equip	Laserfische Upgrade	\$ 20,000	General Fund	
2014	Finance/Administration	Office Equip	Computer Upgrades	\$ 4,000	General Fund	
2014	Police Dept	Vehicles	Three (3) Patrol Cars	\$ 98,000	General Fund	Replace 110, 104, 101
2014	Police Dept	Vehicles	Replace Quad	\$ 12,000	General Fund	Replace 107
2014	Police Dept	Other Equip	Replace three (3) radar units	\$ 6,500	General Fund	
2014	Police Dept	Other Equip	Three (3) In-Car Camera Systems	\$ 27,000	General Fund	
2014	Police Dept	Other Equip	Replace three (3) portable radios	\$ 5,500	General Fund	
2014	Police Dept	Office Equip	Replace Furniture	\$ 8,000	General Fund	
2014	Police Dept	Building	Replace Air Conditioning Systems	\$ 10,000	General Fund	
2014	Police Dept	Land Improve	Fence Impound Area	\$ 5,000	General Fund	
2014	Building	Vehicles	Pick-up Truck	\$ 13,500	General Fund	Replace 22
2014	Sanitation	Vehicles	Rear Load Refuse Truck	\$ 130,000	General Fund	
2014	Roads/Streets	Street Paving	Various Locations	\$ 200,000	Road/Bridge Fund	
2014	Roads/Streets	Drainage	Various Locations	\$ 100,000	Road/Bridge Fund	
2014	Roads/Streets	Landscaping	Landscaping for A1A Beach Blvd. Replacement			
2014	Roads/Streets	Landscaping	Plants, City wide Plaza Beautification	\$ 40,000	Road/Bridge Fund	Nights of Lights
2014	Roads/Streets	Landscaping	Electrical Upgrades	\$ 25,000	Road/Bridge Fund	
2014	Roads/Streets	Vehicles	Pick-Up Truck	\$ 30,000	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 meaning 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.

Inter-fund 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.

Millage: The total tax obligation per \$1,000 of taxable valuation 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.