



City of St. Augustine Beach Adopted Annual Budget For 2016-2017



City of St. Augustine Beach Commissioners



**Rich O'Brien
Mayor**



**Undine George
Vice Mayor**



**Andrea Samuels
Commissioner**



**S. Gary Snodgrass
Commissioner**



**Margaret England
Commissioner**

TABLE OF CONTENTS

Budget Message/Long Term Challenges	4
<u>Introductory</u>	
About the City of St. Augustine Beach	8
Fund Types	9
Revenue Sources and Trends	10
Financial Policies	15
Debt Schedule	20
Budget Process	21
Organizational Chart	23
<u>Summary</u>	
City Wide	24
Revenues	25
Expenditures	26
Costs	27
Capital Purchases	28
Staffing Summary	30
<u>Departments</u>	
City Commission	31
City Manager/Finance & Administration	34
Building & Zoning	39
Police	43
Public Works	46
Other Governmental Services	49
Garbage/Solid Waste	50
Parks & Recreation	51
Roads and Streets	52
Salary Schedule	54
Five Year Capital Improvement Plan	56
Glossary	62

September 20, 2016

Honorable Mayor and City Commissioners:

I am pleased to present the City of St. Augustine Beach's annual budget for Fiscal Year (FY) 16/17 for your consideration and approval. The proposed budget includes the General Fund, Road & Bridge Fund, Debt Service Fund, and the City's five-year Capital Improvements Program (CIP).

Capital

The proposed budget has a healthy investment in capital outlay due to the City having deferred capital purchases and projects in previous years in order to keep the millage rate low throughout the tough economic times. Capital outlay in dollar amounts by department are:

- Legislative \$25,425
- Finance & Administration \$7,500
- Other Governmental Services \$670,000
- Law Enforcement \$144,450
- Garbage/Solid Waste \$161,000
- Parks & Recreation \$125,000
- Roads & Streets \$752,000

A detailed listing can be found on pages 28 and 29.

Revenue

The City's proposed budget is balanced utilizing a property millage rate of 2.3992. This is the same millage rate that has been in place for the previous six years. Due to the increase in taxable property value, the proposed millage rate will realize approximately \$155,000 more than FY16. The majority of our state generated revenues (gas tax, half-cent sales tax, state revenue sharing, etc.) are projected to increase with the exception of Communication Services Tax, which has continued to decline each year.

As of July's experience in FY15/16 (83% of the current fiscal year) our building permits are at 81% of projected revenue, however, the budgeted amount was adjusted mid-year to a projection of \$300,000. New residential buildings are on the rise, plus there is a new subdivision, Ocean Ridge, which is slated to start issuing permits in the near future. There is also one new hotel being built within our city limits. Both of these factors will grow our tax base.

Other non ad-valorem revenues have shown an increase over the past few years as well. It should be noted that a portion of these revenues will have to be budgeted for our debt service payments related to the 2016 bond issue that is closing in late FY 15/16.

Expenditures

The budget mostly maintains current expenditure levels with experienced based adjustments. As of FY 16/17 there is an increase in each department's Equipment Repair & Maintenance account. This is due to the fact that all computer users for the entire City will be migrated to a subscription-based productivity software, namely Microsoft Office 365. This allows for all City computer users to be on the same version of software at all times, which will not only aid in troubleshooting issues, but training as well.

At the budget meeting in July, the City Commission approved moving to United Healthcare as the City's health insurance provider. This change resulted in a 11% decrease in health care costs. United Healthcare is also offering a vision and dental insurance at a minimal cost to the City. General Liability, Property and Workers' Compensation insurance also realized a decrease for FY16/17. Management will continue to monitor both health, property & liability insurance over the next fiscal year and prepare for eventual increases in the future.

Payroll

One of the City's strategic plan objectives was to develop a compensation plan based on market rate for each position within the City. This was accomplished during FY 15/16 and included in FY 16/17's budget. The compensation plan is a compilation of data from over 20 other cities. A market rate was established and then the minimum of a pay range is 80% of market rate and the maximum within the range is at 120% of market range. Each pay range was then broken down into a total of 15 steps. Each step increase is based solely on performance and satisfactory or above performance evaluations.

At the July budget meeting, the Commission approved a 2.5% salary adjustment to start the implementation of the compensation plan. The City Manager and the Chief of Police are not included in the compensation plan.

Summary

The proposed FY 16/17 budget maintains service levels and provides for a healthy investment in city operations by fully funding capital projects included in the CIP. Revenue projections look favorable for the future. The millage rate remains the same as the past six years, although an increase in taxable property values allows an increase in Ad Valorem taxes, which will aid the City in meeting its financial goals slated for FY 16/17.

Overall, the City is in sound financial condition with stable operations, strong investment in capital, and positive indicators going forward.

Respectfully submitted,

Max Royle
City Manager

Long Term Issues

County and City Issues

- Rehabilitation of St. Johns County Pier and Pier Park
- Off-Beach Parking
- Public Transportation
- Mosquito Control District vacated land
- Beach renourishment

State Government Issues

- Communication Services Tax and Business Tax Receipts are on the agenda again this year for the State Legislature. There is a push to change or eliminate them both. Communication Services Tax has been declining each year as more people move to prepaid cell phones and satellite television.

New Construction

- New hotel and a new subdivision along with new single family homes permitted in 2016. Effects are an increase in tax base which increases revenues, but there is also an increase in services required. The revenues and services affected are listed below.
 - Ad Valorem
 - Electric Utility and Franchise Fees
 - Increase of Sanitation Service

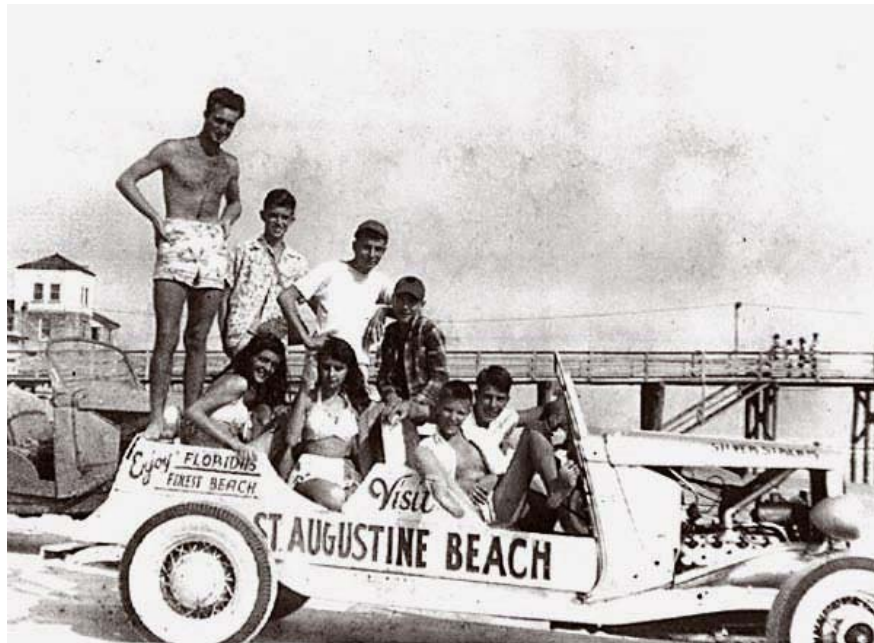
Revenue Sources

- Review additional revenue sources to include fees, grants, taxes, public/private partnerships, bonds, etc.

About the City of St. Augustine Beach

The City of St. Augustine Beach was incorporated in 1959, with a land area of 2.5 square miles. Lying approximately five miles southeast of the City of St. Augustine, St. Augustine Beach's boundaries are the Atlantic Ocean, the west right-of-way of SR-A1A, the north right-of-way of Pope Road, and Sandpiper subdivision to the south. Current population is estimated at 6,555.

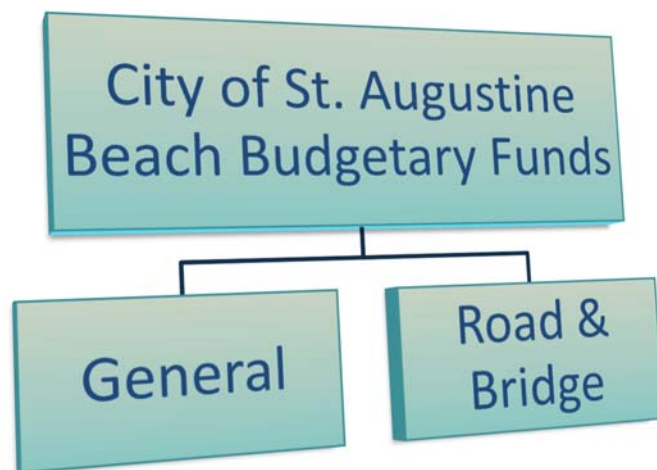
St. Augustine Beach has a commission/manager form of government. The Board of Commissioners has five members elected at large in non-partisan elections for staggered terms of four years each. The City of St. Augustine Beach provides the following services: Law Enforcement, Planning and Zoning, Code Enforcement, Building Inspection, Solid Waste Collection, Road and Right-Of-Way maintenance, maintenance of city property, drainage and storm water management, and street lighting.



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, Road & Bridge with two additional minor funds: Debt Service and the 8th Street Project.



Governmental Type Funds:

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

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

Budgets for the governmental type funds are prepared on the modified accrual basis. Generally, revenues are recognized as soon as they are both measurable and available

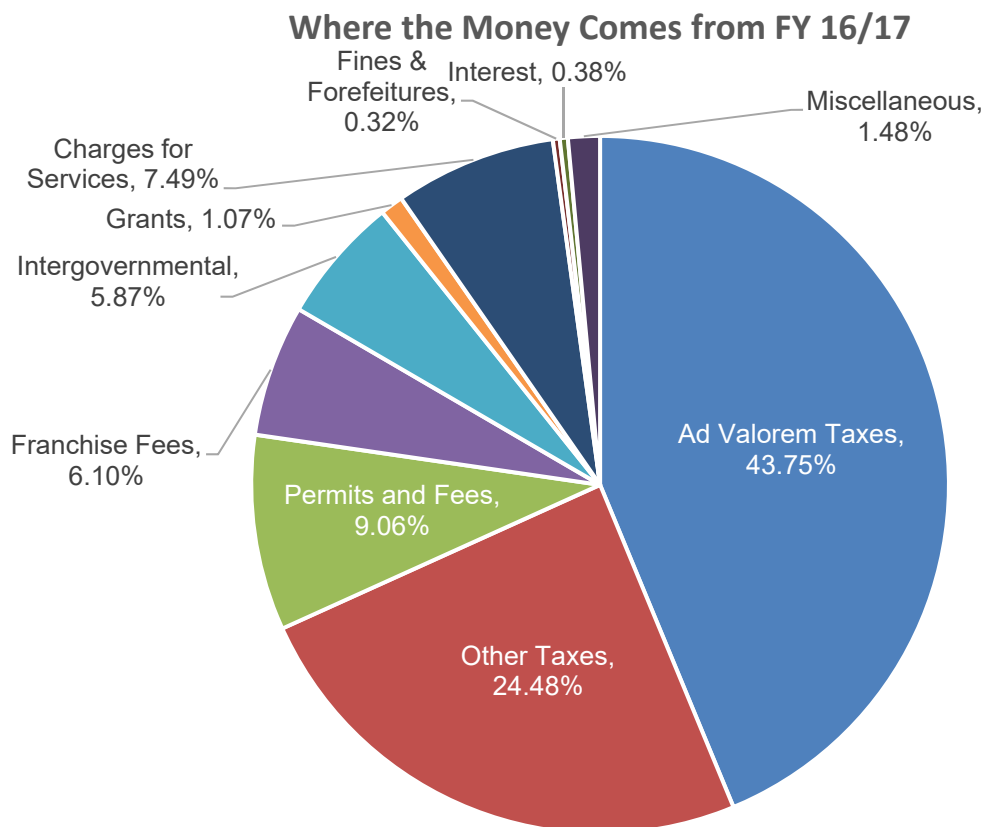
and expenditures are recognized when a liability is incurred. This basis is also used to report the governmental funds activity in the City's audited financial statements.

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

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

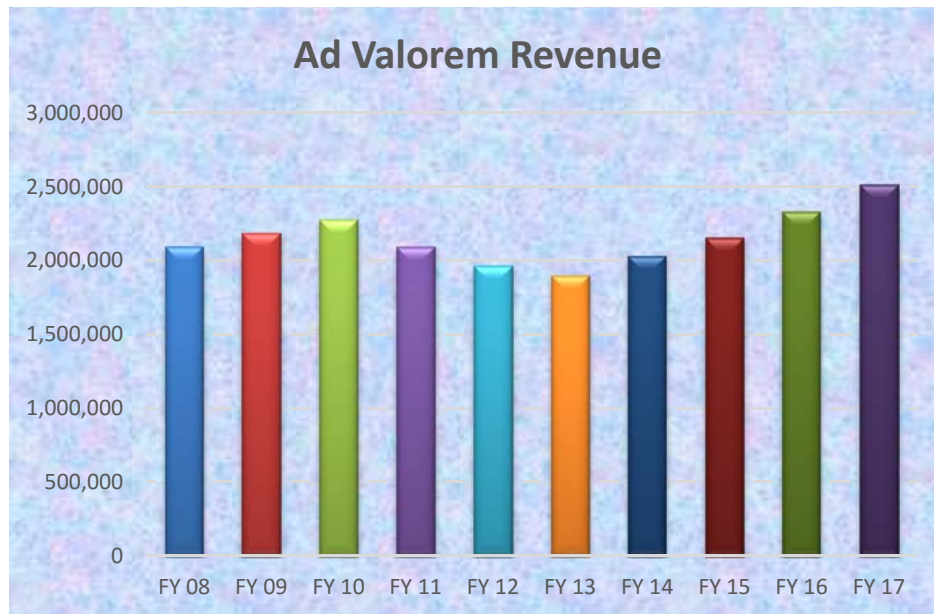
REVENUE SOURCES AND TRENDS

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



Ad Valorem Taxes: General Fund

Ad valorem tax is budgeted at \$2,518,468, making it the premier revenue source for the City of St. Augustine Beach. This is a 8.07% increase from the previous year. The tax is collected by St. Johns County based on the application of the City's adopted millage rate to assessed property values. The City's millage rate is adopted each budget year based on knowledge of the gross taxable value as certified by the St. Johns County Property Appraiser. This makes budgeting for ad valorem tax revenue very precise. The budget was prepared using the millage rate of 2.3992 mills and budgeting 98%. The bulk of the tax collections occur from November through March as tax bills go out in November, becoming due March 31, with a sliding discount rate for early payment beginning in November. Ad valorem taxes used to be the highest degree of stability as a revenue source for governmental funds. Beginning in 2008 property values declined making it a challenge in recent years to balance the budget. Property values are now on the rise, which can be attributed to new home construction as well as some commercial. This trend is expected to continue.



Historical Tax Base

Year	Millage Rate	Taxable Value
2008		\$1,381,039,089
2009	1.8011	\$1,252,640,382
2010	2.2875	\$1,034,400,929
2011	2.3992	\$ 898,490,528
2012	2.3992	\$ 845,959,397
2013	2.3992	\$ 839,126,178
2014	2.3992	\$ 863,301,116
2015	2.3992	\$ 915,821,132
2016	2.3992	\$ 991,173,609

Ad Valorem Taxes: Debt Service Fund

In the 2008 primary election, the citizens of the City of St. Augustine Beach chose to have up to 0.5 mills levied in order to secure debt for the purchase of property for open space or recreational purposes. In July of 2009, the City of St. Augustine Beach purchased with revenue bonds 11.410 acres previously owned by the developers of the Maratea property. This land is between the Bermuda Run and Sea Colony subdivisions. In November 2016, the City entered into a lease purchase agreement with the Trust for Public Land for the purchase of the remaining 4.5 acres of the property formerly known as Maratea for \$4.5 million dollars. The payments are to be made over three years at \$1.5 million each with interest at the current prime lending rate. The City made the initial payment of \$1.5 million utilizing its Unassigned Fund Balance, but will need to issue debt for the remaining \$3 million. This has been accomplished through the Florida Municipal Loan Council through the 2016 bond pool. The millage for the debt service will remain at 0.5 mills through 2029. The Fiscal Year 2017 budgeted amount for the debt service is \$530,211.

Other Taxes: General and Road & Bridge Funds

These taxes are budgeted at \$1,706,449 which include taxes on utilities, such as electricity, propane, natural gas and telecommunications. With the exception of Communication Services Tax, the funds are collected from the 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 basis for budgeting these sources of revenue is on a historical trend with allowances for growth in the customer base, which the City is experiencing at this time. The Communication Services Tax is collected by the State of Florida, which in turn distributes the local government's share on a monthly basis. These utility taxes are remitted one month in arrears. The amount budgeted is provided by the State of Florida, specifically the Office of Economic and Demographic Research (EDR).

Business tax receipts (formerly occupational licenses) are required for anyone who has a business that is based in the City of St. Augustine Beach. Most of this revenue source is collected beginning August 1st as the licenses expire on September 30th of each year. The amount budgeted has remained static over the last few years, with little movement in this category.

Local Option Fuel tax, which is required to be held in a special fund. This is the basis for the need of the Road & Bridge Fund. The amount budgeted is also provided by the State of Florida's EDR. The tax is collected at the pump on a cents-per-gallon basis, remitted to the State of Florida, which distributes to each local government their proportionate share.

Intergovernmental Revenue: General and Road & Bridge Funds

The City receives revenue from the State of Florida and other government agencies. State Revenue sharing is a source created by the Florida Revenue Sharing Act of 1972 whereby a portion of the monies collected by the State of Florida are returned to counties

and local municipalities. The total amount budgeted for is \$181,665, of which \$133,288 is for the General Fund and \$48,377 is for the Road & Bridge Fund. Other revenues received from the State of Florida are ½ Cent Sales Tax at \$559,431. These estimated budgeted revenues are provided by the State of Florida's EDR.

Also included in intergovernmental revenues are grants. Below is a summary of the anticipated grant revenues for the General Fund.

Funding Source	Grant Title	Funding FY17
Justice Assistance Grant		\$13,520
COPS Federal Grant	St. Augustine Beach Police Department Directed Patrol Initiative	\$61,169
Tourist Development Council	Fireworks	\$30,000
Tourist Development Council	Beach Blast Off	\$15,706

The Justice Assistance Grant will assist in establishing a K9 Unit for the St. Augustine Beach Police Department. Currently, the department relies on mutual aid from other agencies when the need arises to utilize the skill set of a K9, which can be quite difficult given the availability or distance another unit would have to travel. The K9 Unit for the department will be utilized for searching for missing persons as well as illegal substances.

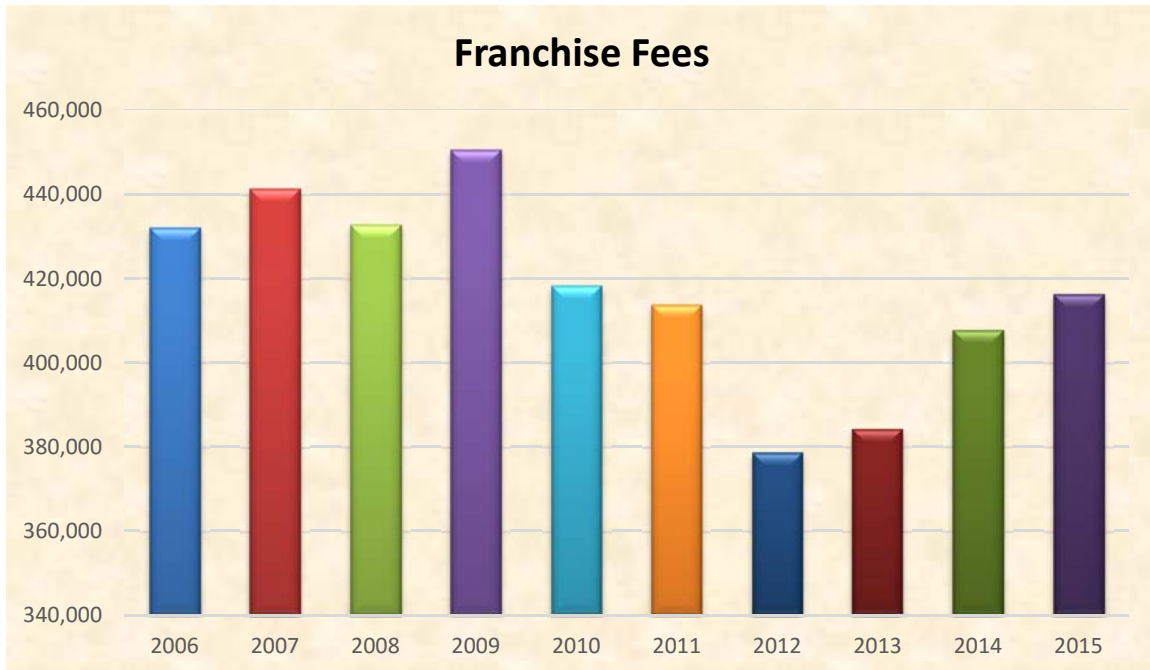
The Community Oriented Policing Services (COPS) Federal Grant provides funding for three years for a total maximum of \$125,000 of a police officer position. This position would focus on the high intensity area in our city, namely the area around the St. Johns County Pier given the many events as well as the busy beach season. Additionally, this position will accomplish the patrol function primarily utilizing a bicycle.

Each year the Tourist Development Council grants the City funds for the Fireworks display held each year on New Year's Eve. This year the amount has increased to \$30,000 from \$25,000 in years past.

Our Event Coordinator applied for and received a grant to assist with this year's Beach Blast Off, which is the City's premier event centered around the fireworks each year on New Year's Eve.

Franchise Fees: General Fund

The City receives franchise fees from Florida Power & Light and Tampa Electric Co/Peoples Gas. The franchise fee provides the listed companies a guarantee for specified amount of time that the City will not decide to build its own electric or natural gas utility. The amount budgeted for the electric franchise fees is \$425,000, which is the same amount budgeted for in FY16. This revenue source showed a decline over the past few years, and slow recovery is expected given the growth of the city. Below is a historical table for franchise fees for the past 10 years.



Permit Fees and Special Assessments: General and Road & Bridge 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 \$250,000 for building permit fees is based on current trends and an assumption that building permits will remain steady in the near future, as well as a new residential subdivision that recently broke ground. Impact fees are budgeted higher than in past years, given the increase in both residential and commercial new construction. The amount of \$365,000 encompasses both the General and Road and Bridge Funds. It should be noted, however, these revenues are restricted in their use. The use of the impact fees is restricted to Roads, Public Buildings, Public Safety and Culture/Recreation that are necessary because of growth in the City. These are designed to ease the strain of new roads, new public restrooms, etc. because new growth which otherwise will put a strain on current resources.

Service Fees: General Fund

This revenue item is in its third year as a source. The amount of \$221,000 represents a non-ad valorem assessment of \$74 to cover the disposal of household waste and yard trash. This assessment was previously collected by St. Johns County, which in turn, did not charge the City for the disposal of household waste. For other residents in St. Johns County, the \$74 also covered the disposal of yard waste. While 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 \$24,500. These are fines received from St. Johns County Clerk of Court that originated from ordinance citations and parking tickets in the City.

Miscellaneous Revenues: General Fund and Road & Bridge Fund

Interest revenue is very conservatively budgeted among the appropriate funds at \$25,410. As miscellaneous revenues also include non-recurring or unusual items, the overall total will generally fluctuate from year to year.

Non-Revenues: Road & Bridge Fund

This revenue source involves intrafund transfers from the General Fund. The amount of the intrafund transfer from the General Fund is \$187,968 which is to assist in covering operating costs not funded by the revenues received in the Road & Bridge Fund. The use of fund balance fluctuates year to year based on circumstances and availability.

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.

Purchasing Policy

The following procedures will be complied with for purchasing as determined by types of purchasing.

1. Purchasing Methods and Procedures

a. Informal Purchasing

Informal purchasing may be used for the purchase of goods and/or services costing less than \$500. While quotes and bids are not necessary with items costing less than \$500, every effort should be made to ensure goods and/or services are being purchased in the most efficient and cost effective manner possible.

Only designated employees in each department shall be authorized to actually purchase the commodity, after the purchase has been approved. Employees are required to immediately turn in their purchase receipt to the appropriate departmental personnel for processing.

b. Verbal Quotes

At least three (3) quotes are necessary to be received by the City in respect to purchases of goods and/or services costing at least \$500 but less than \$4,999.99. Verbal quotes shall be documented on a form produced by the Finance Department and submitted along with the supporting documentation. If at least three (3) quotes are not possible, a written explanation of such shall be included in the vendor requisition supporting documentation.

Vendor selection and award shall be based on qualification of the vendor, acceptability of the product, delivery time, inventories, past performance, degree of compliance with requirements, price and other circumstances that will encourage delivery of the best products and services for the money expended.

c. Written Quotes

At least three (3) written quotes are necessary to be received by the City in respect to purchases of goods and/or services costing at least \$5,000 but less than \$14,999.99. If at least three (3) quotes are not possible, a written explanation of such shall be included in the vendor requisition supporting documentation.

Vendor selection and award shall be based on qualification of the vendor, acceptability of the product, delivery time, inventories, past performance, degree of compliance with requirements, price and other circumstances that will encourage delivery of the best products and services for the money expended.

d. Capital Outlay Purchases

Capital outlay purchases are defined as those that are \$1,000 and have a useful life of one (1) or more years. Capital outlay purchases that are presented to the City Commission as a line item (in the explanation sheets) in the Budget are considered approved when the Budget is approved. Purchasing procedures related to the capital outlay cost thresholds will be followed along with a purchase order signed by the City Manager/Chief of Police.

e. Invitation to Bid

The Invitation to Bid method is acceptable for purchases of goods and/or services costing at least \$15,000. This method is typically used when the City is capable of specifically establishing precise specifications defining the actual commodity or contractual service.

The Invitation to Bid may be advertised in newspapers and other appropriate publications, the City's website, and any other appropriate means of advertisement. Such advertisement/notification must be at least five (5) days

preceding the last day set for the receipt of proposals. The notice shall include the bid number assigned by the City Manager's office, a general description of the articles to be purchased or sold, and shall state where bid blanks and specifications may be obtained. Responses to the Invitations to Bid shall be received in a sealed bid packet and opened and read aloud at a specific date, time and location.

f. Other Governmental Agencies Purchasing Contracts

Competitive selection procedures are waived in the event that the desired goods and/or services may be purchased pursuant to purchase contracts of other governmental agencies to include the State of Florida, any political subdivision of the State of Florida or the United States, the United States Federal Services Administration, or cooperative purchasing consisting of a combination of these, when such contracts are the result of a competitive bidding process.

g. Sole Source Purchasing

Competitive selection procedures are waived when it is determined and substantiated in writing, after conducting a good faith review of available sources, that there is only one source for both the goods and/or services. Price and terms shall be negotiated and a record of the sole source procurement shall be maintained as a public record.

A written justification of the sole source purchase must be approved by the City Manager/Police Chief and accompany the requisition for processing.

h. Emergency Purchases

Competitive selection procedures are waived when the normal functioning and operation of the City would be hampered or where property, equipment or lives could be endangered through unexpected circumstances by adhering to the usual purchasing procedures.

A written justification of the emergency purchase must be approved by the City Manager/Chief of Police and accompany the requisition packet for processing.

2. Purchasing Approval Limits

<u>Purchasing Amount</u>	<u>Approval</u>
Less than \$500	Department Head
\$500-\$4,999.99	Purchase order signed by City Manager/Chief of Police Department Head Approval for Payment
\$5,000-\$14,999.99	Purchase order signed by City Manager/Chief of Police Department Head Approval for Payment

\$15,000 or more

City Manager/Chief of Police and/or
City Commission

3. Purchasing Process

Any purchase over \$500 will follow the procedure set out below. This procedure is not applicable to monthly recurring expenses.

a. Requisition Form

A requisition form is required for purchases \$500 and above in order to have a purchase order generated by the Finance Department. Each department completes the requisition form prior to purchasing the item or service, and sends it to the Finance Department with all supporting documentation, including but not limited to the necessary quotes. If the information is incomplete the requisition form will be sent back to the department for completion.

b. Purchase Order

After the purchase order has been generated, it will be sent via e-mail to the department to hold until such time the goods and/or services have been satisfactorily received.

c. Invoice

An invoice for purchases is to be submitted to the Finance Department. Each invoice should be stamped and the appropriate expenditure code added. Attached to the invoice should be the completed purchase order (if applicable), and any accompanying documentation not already received by the Finance Department. All invoices and applicable purchase orders will be signed by the appropriate department head. No invoice will be processed for payment unless all requirements of this policy are adhered to.

Fund Balance Reserve Policy

The City has adopted a formal fund balance policy to meet seasonal shortfalls in cash flow, and reduce susceptibility to emergency or unanticipated expenditures and/or revenue shortfalls. Fund balance information is used to identify the available resources to repay long-term debt, reduce property taxes, add new governmental programs, expand or enhance the financial position of the City in accordance with policies established by the City Commission.

The policy established is the following:

- Fund balance policy for the general fund
- Reservation of fund balance for the general fund
- Establish the spending order of fund balances

Investment Policy

In 2015, the City adopted an investment policy which was written internally using guidelines from the Government Finance Officers Association and has updated it annually. The policy outlines the investment objectives as: Protection of the City's funds; liquidity to meet operating requirements; maximize investment return while minimizing investment risk; and setting procedures to control risks and diversify investments. The investment policy designates the Chief Financial Officer as the investment officer with oversight from the City Manager and states that the "prudent person" standard (as defined) is to be used by city staff in the management of the City's investment portfolio.

Authorized investment instruments are detailed in the policy and consist of an array of conservative instruments, including government backed securities, certain bankers' acceptances and commercial paper, and CD's and savings accounts in U.S. banks.

Currently, the majority of our funds are invested with the Florida's State Board of Administration (SBA), Florida Local Government Investment Pool (FLGIT), and money market accounts in local banks.

Debt Management Policy

In 2015 a formal debt management policy was adopted which formalizes what is already outlined in the City's Comprehensive Plan, which limits the City's total indebtedness to no more than 2% of the current assessed value of all real property in the City. The City only issues debt in cases where it is a practical method for financing large capital projects. The policy of pay as you go is utilized in most cases. Debt will not be issued to cover operating expenditures. Each case for borrowing funds is evaluated separately and the services of an outside financial advisor are used along with the City's attorney. The City Commission must approve all issuances of debt.

Late in Fiscal Year 2016, the City participated in a bond pool which accomplished three things. We were able to finance the remaining \$3 million owed to The Trust for Public Lands for the purchase of the remaining 4.5 acres of what is now known as Ocean Hammock Park, and refund two previous bond issues at a savings to the City of over \$300,000. On the following page is a schedule of the debt service.

Schedule of Debt Service

Instrument	Purpose	Amount Issued	Year Issued	Year of Maturity	Current Balance	Due in 2017
BB&T Direct Loan	Purchase Ocean Hammock Park	\$5,350,000	2009	2029	\$ 605,296	\$ 66,168
State Revolving Loan Fund	Sanitary Sewer Project through St. Johns County	\$2,521,818	2009	2032	\$2,011,679	\$167,366 (City Receives amount from St. Johns County)
Bond Series 2016B	Purchase 4.5 Acres (Ad Valorem Sources)	\$1,610,000	2016	2028	\$1,610,000	\$161,880
Bond Series 2016A	Purchase 4.5 Acres (Non-Ad Valorem Sources)	\$1,460,000	2016	2046	\$1,460,000	\$ 78,277
Bond Series 2016C	Refund 2004 Bonds – Purchased land and improved drainage	\$1,920,000	2016	2034	\$1,920,000	\$141,474
Bond Series 2016D	Refund 2010 Bonds-Which refunded 1999 Bonds which built City Hall	\$1,430,000	2016	2029	\$1,430,000	\$139,216
Totals		\$14,291,818			\$9,036,975	\$754,381

Remainder of page intentionally left blank

Budget Calendar 2016

July 1 st	Property Appraiser Certifies Taxable Value to the City
July 11 th	Commission Meeting-No Budget Action
July 25 th	Commission Meeting-Set Proposed Millage Rate
Aug 1 st	Commission Meeting-No Budget Action
Aug 2 nd	School Board's First Budget Hearing
Aug 4 th	Advise the Property Appraiser of the Proposed Millage Rate
Aug 8 th	Special Commission Meeting-No Budget Action
Aug 24 th	Property Appraiser Mails Trim Notices
Sept 6 th	Board of County Commissioners Budget Hearing
Sept 12 th	St. Augustine Beach's First Public Hearing on the Tentative Millage and the Tentative FY 2016/2017 Budget
Sept 13 th	School Board's Final Budget Hearing
Sept 20 th	Board of County Commissioners Final Budget Hearing
Sept 22 nd	St. Augustine Beach's Mandated Advertisement in Local Paper
Sept 26 th	St. Augustine Beach's Final Public Hearing on the Millage and FY 2016/2017 Budget

Budget Process

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

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

If expenditures are more than the original budget, the State of Florida requires within 60 days after year end an end of year budget be approved accordance with Florida State Statute 166.241. The budget is prepared on a line item basis, but budgetary compliance is maintained on the fund level.

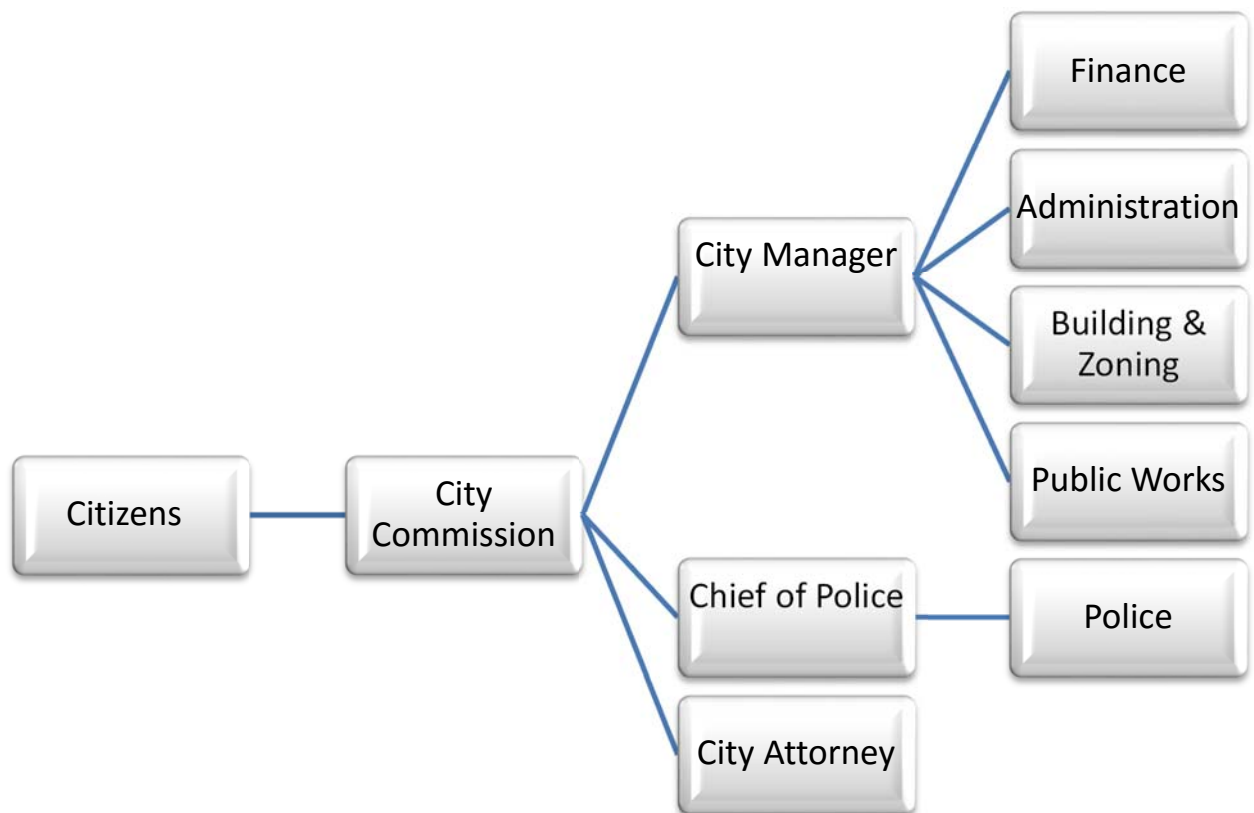
Capital Budget Process

Requests are submitted by department heads for necessary capital purchases and capital improvement projects to the Chief Financial Officer. 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.

During the year when capital items are purchased costing more than \$15,000, approval is sought from the City Commission before the purchase can be made if it was not approved in the budget.

[Remainder of page intentionally left blank]

City of St. Augustine Beach Organizational Chart





Summary of All Funds

Revenues	FY 14/15 Actual	FY 15/16 Budgeted	FY 16/17 Adopted
Taxes	\$ 3,253,027	\$ 3,868,350	\$ 4,183,197
Licenses & Permits	716,666	1,342,869	1,316,413
Intergovernmental	953,410	940,349	1,071,355
Charges for Services	417,344	478,982	522,077
Fines & Forfeitures	26,258	18,000	25,100
Investment Income	20,137	14,890	26,160
Miscellaneous	133,939	80,300	102,850
Interfund Transfer	1,032,740	375,781	528,072
Reserves	-	2,844,678	1,677,800
	<hr/>	<hr/>	<hr/>
	\$ 6,553,521	\$ 9,964,199	\$ 9,453,024
 Expenditures			
Legislative	\$ 62,032	\$ 114,707	\$ 118,297
Executive	155,144	161,896	165,337
Finance/Administration	520,775	602,043	656,042
Comprehensive Planning	149,617	155,258	158,878
Other Governmental Services	495,976	2,129,333	1,146,386
Law Enforcement	1,783,310	2,122,440	2,233,964
Protective Inspections	206,070	303,934	298,444
Garbage/Solid Waste	701,982	820,956	892,503
Parks & Recreation	314,913	350,318	240,506
Human Services	51	55	55
Economic Environment	5,250	5,300	5,300
Roads & Streets	1,154,975	1,541,500	1,834,279
Interfund Transfers	1,032,740	375,781	528,072
Reserves	-	375,728	420,579
Debt Service	536,894	904,950	754,382
	<hr/>	<hr/>	<hr/>
	\$ 7,119,729	\$ 9,964,199	\$ 9,453,024

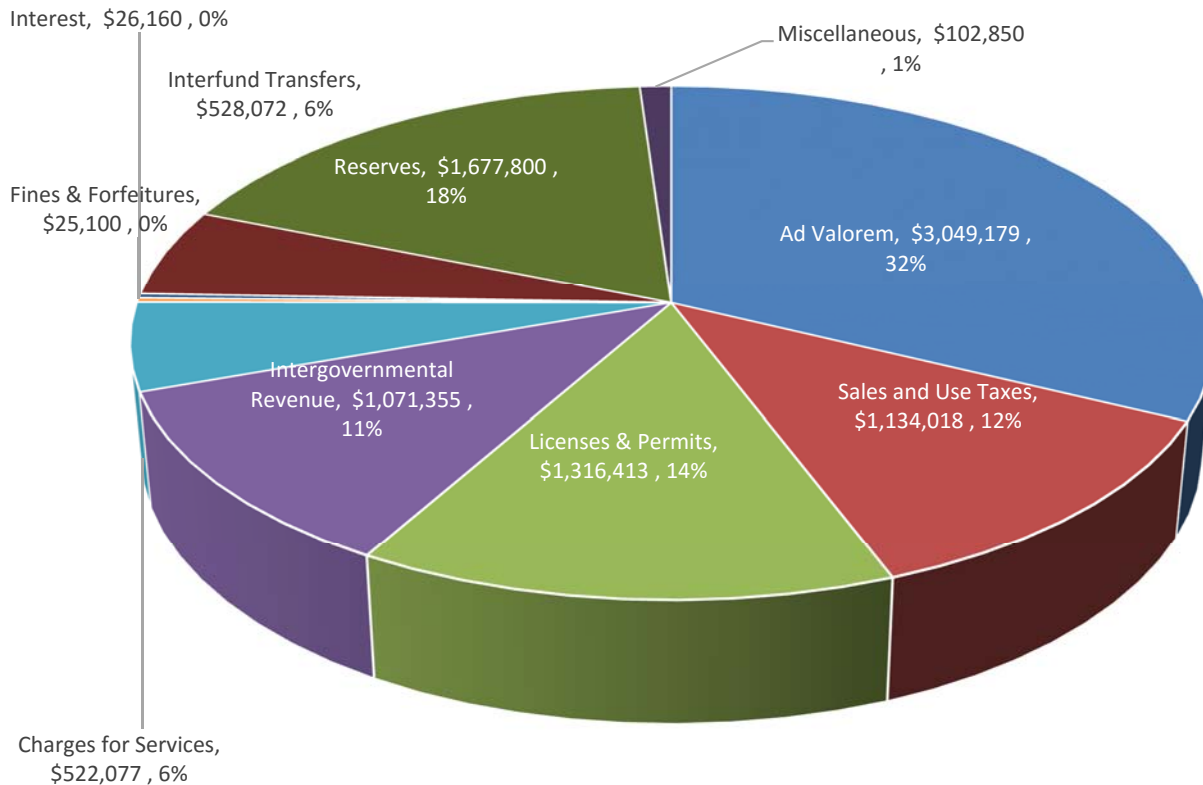
Summary of All Revenues for All Funds

	FY 15/16 Projected	FY 16/17 Adopted	%	
Ad Valorem	\$ 2,775,893	\$ 3,049,179	0.10	*
Sales & Use Taxes	1,076,261	1,134,018	0.05	
Licenses & Permits	1,259,571	1,316,413	0.05	
Intergovernmental Revenue	1,068,009	1,071,355	0.00	
Charges for Services	476,885	522,077	0.09	
Fines & Forfeitures	23,418	25,100	0.07	
Interest	16,849	26,160	0.55	**
Interfund Transfers	375,781	528,072	0.41	***
Reserves	1,634,117	1,677,800	0.03	
Miscellaneous	94,003	102,850	0.09	
	<u>\$ 8,800,787</u>	<u>\$ 9,453,024</u>		

* Increase in Ad Valorem due to growth in taxable value

** Increase Interest income due to investments with Florida Local Government Investment Trust

*** Increase in interfund transfers due to 2016 Bond Pool



Summary of Expenditures for All Departments

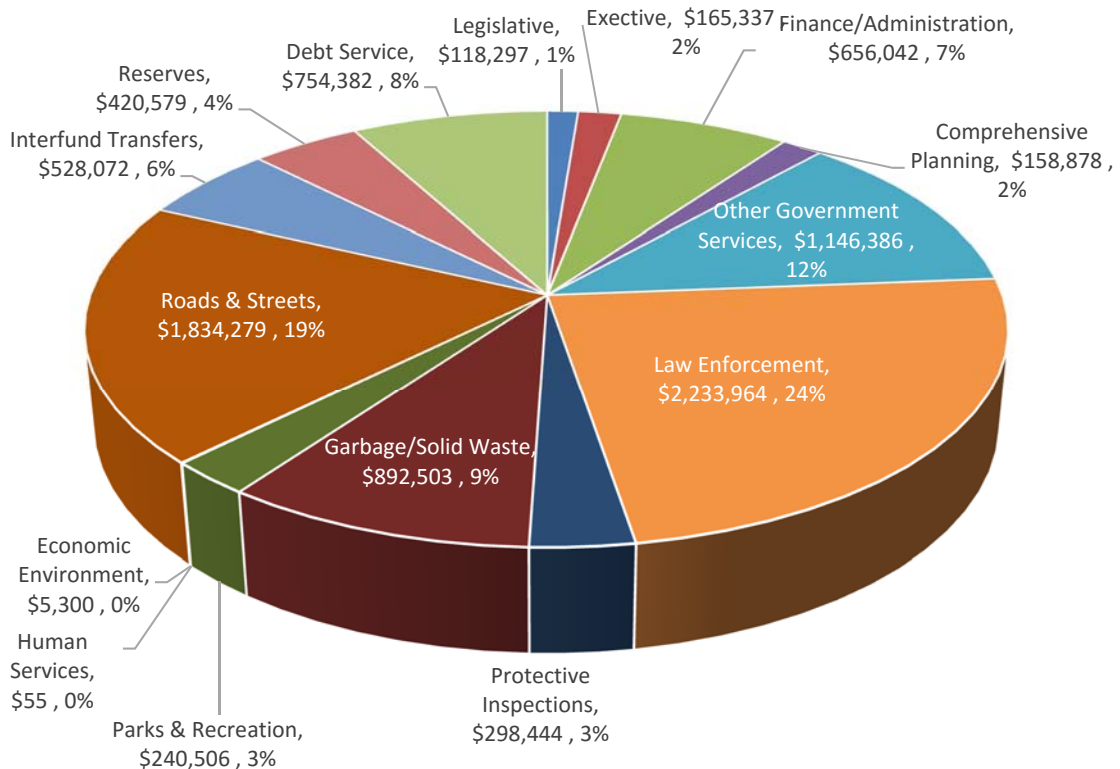
	FY 15/16 Projected	FY 16/17 Adopted	%	
Legislative	\$ 77,853	\$ 118,297	0.52	*
Executive	155,808	165,337	0.06	
Finance/Administration	559,911	656,042	0.17	
Comprehensive Planning	150,462	158,878	0.06	
Other Governmental Services	648,922	1,146,386	0.77	**
Law Enforcement	2,062,002	2,233,964	0.08	
Protective Inspections	252,791	298,444	0.18	
Garbage/Solid Waste	758,368	892,503	0.18	
Parks & Recreation	242,449	240,506	(0.01)	
Human Services	54	55	0.02	
Economic Environment	-	5,300	0.00	
Roads & Streets	875,002	1,834,279	1.10	***
Interfund Transfers	345,881	528,072	0.53	****
Reserves	416,665	420,579	0.01	
Debt Service	536,290	754,382	0.41	
	<u>\$ 7,082,457</u>	<u>\$ 9,453,024</u>		

* Increase due to upgrade records management system

** Office Security Enhancement project

*** Increase in capital projects

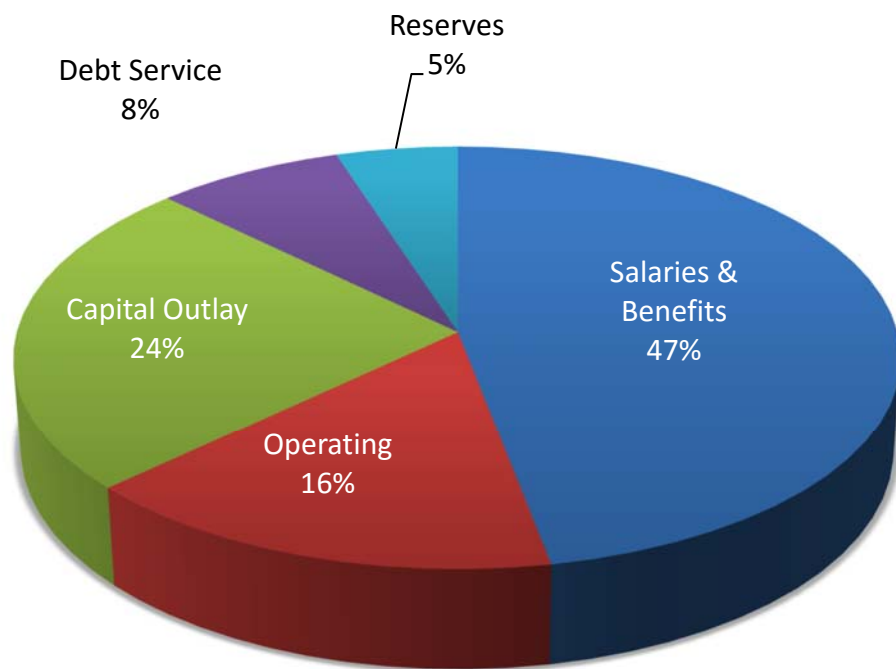
**** Increase due to 2016 Bond issue



Summary of Costs by Type

FY 16/17

Salaries & Benefits	4,157,274	47%
Operating	1,417,929	16%
Capital Outlay	2,174,788	24%
Debt Service	754,382	8%
Reserves	420,579	5%
	<u>8,924,952</u>	<u>100%</u>



Summary of Capital Outlay for FY 16/17

Legislative Department

- \$25,425 LaserFische Records Management System Upgrade

Finance & Administration

- \$ 7,500 3 Mobile Data Terminals for IT Staff

Other Governmental Services

- \$ 20,000 City Hall Roof Repairs
- \$ 10,000 City Hall Transfer Switch Box Repairs
- \$ 8,000 Building C HVAC Replacement
- \$ 2,000 Building C Storm Shutters
- \$350,000 Metal Vehicle Storage Building at Public Works Complex
- \$ 25,000 PWD Restroom/Breakroom Rehabilitation
- \$ 20,000 PWD HVAC Replacement
- \$ 60,000 City Hall & Police Department Floor Coverings Replacement
- \$175,000 City Hall Security Enhancements

Law Enforcement

- \$ 50,330 Continuation of 6 Leased Vehicles
- \$ 30,000 Lease 2 Vehicles; 1 Four Wheel Drive for Beach Patrol
- \$ 5,000 2 Mobile Data Terminals (Laptop)
- \$ 18,800 4 Handheld Radios
- \$ 20,800 8 Rifles with aim points
- \$ 6,000 6 Launchers (less than lethal)
- \$ 13,520 K9

Garbage/Solid Waste

- \$155,000 Replace Packer Bodies for #76 & #77
- \$ 6,000 Back-up Cameras for Rear Load Refuse Trucks

Parks & Recreation

- \$125,000 Restrooms at Ocean Hammock Park

Roads & Streets

- \$ 80,000 Atlantic Beach/Mickler Blvd

- \$ 20,000 Paving Various Other Locations
- \$ 40,000 Pavement Marking Sea Grove Main

Road & Streets – Continued

- \$ 90,000 Turf Block Parking East Side 16th Street
- \$ 35,000 Ford F150 4x4 (4 door) to Replace #60
- \$ 25,000 Beautification Committee Projects
- \$400,000 Ocean Woods Ditch Piping
- \$ 22,000 Ocean Pines Drive Re-Pipe
- \$ 20,000 Drainage in Various Areas
- \$ 20,000 Nights of Lights Upgrades

[Remainder of Page Intentionally Left Blank]

City of St. Augustine Beach Staffing Summary

	2012	2013	2014	2015	2016	2017	% of Total
City Commission							4.38%
City Manager	1	1	1	1	1	1	1.75%
Finance & Administration	4	4	5	5	7	7	12.28%
Police	17	17	17	18	20	21	36.84%
Building & Zoning	4	4	4	4	4.5	5.5	9.65%
Public Works	19	18	19	18	20	20	35.10%
Total	47.5	46.5	48.5	48.5	55	57	100.00%

Full Time Employee = 1 (30+ Hours per week)

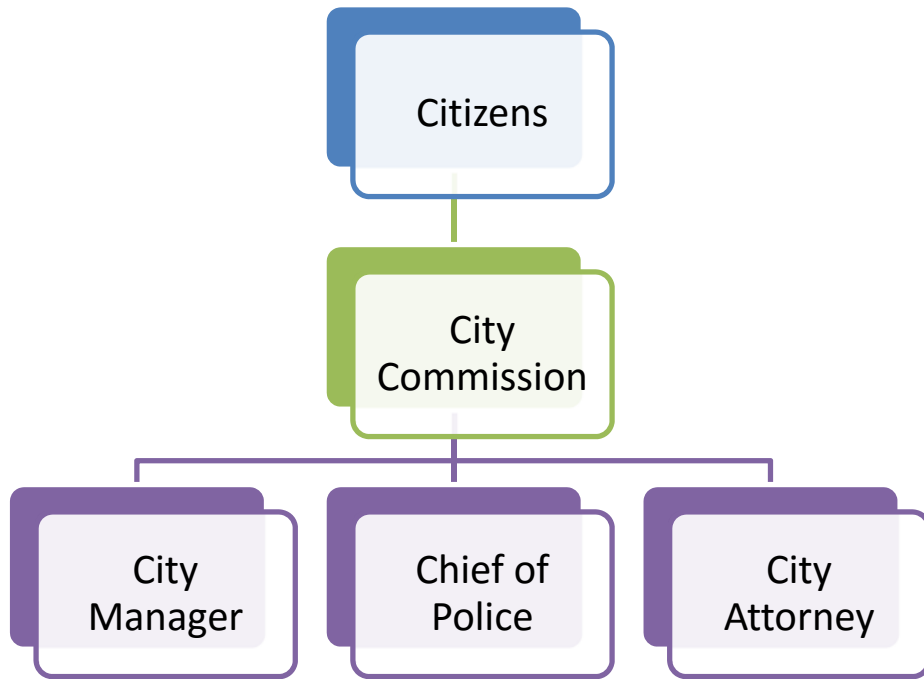
Part Time Employee = .5

Staffing Changes for FY 16/17

- Police Department adding one Administrative Assistant position and one sworn Police Officer position. It is likely the position will be grant funded.
- Building Department adding one Administrative Assistant Position; Reclassifying the current Administrative Assistant 1 position to Executive Assistant
- Public Works Department's Secretary's position is being reclassified to Administrative Assistant.

[Remainder of Page Intentionally Left Blank]

CITY COMMISSION



Primary Duties

Five residents, elected at large, create the legislative and policy-making body of the City. It is the responsibility of the City Commission to ensure the City fulfills its duties under the law, and lawfully exercises its powers. This is accomplished by enacting ordinances and resolutions necessary for governing the City's affairs, which include adopting and appropriating City funds through its budgetary responsibilities, transacting City business, and proposing recommendations for the betterment of the community.

2016 Highlights

- ✓ Hired a consultant to provide land planning services to review and update the Land Development Regulations
- ✓ Entered into a lease purchase agreement with The Trust for Public Land to obtain the remaining 4.5 acres of what is now known as Ocean Hammock Park
- ✓ Hired an architectural firm to recommend and design security enhancements at City Hall
- ✓ Authorized final payment to St. Johns County for Hammock Dunes Park

- ✓ Passed Resolution 16-11, authorizing the City to participate in a bond pool to secure funding for lease purchase and refund two previous bond issues

Goals & Objectives

- To adopt a balanced budget that provides quality services while maintaining the lowest millage rate and service fees possible
- Establish plan for evaluating pros and cons of various events and their impact on the quality of life of the residents
- Review additional revenue sources
- Review and update city codes and their enforcement
- Advocate for continued funding for beach re-nourishment
- Increase and improve citizen engagement
- Develop traffic management plan city-wide

Performance Measures	2012	2013	2014	2015	2016
Number of Meetings	19	15	18	15	26
Passed Ordinances	7	18	8	9	5
Passed Resolutions	11	9	19	16	12
Passed a Balanced Budget	Yes	Yes	Yes	Yes	Yes

Major Changes

Personnel Services None

Operating Expenses Increase in Codification Fees

Capital Outlay Laserfische Upgrade (records management system)

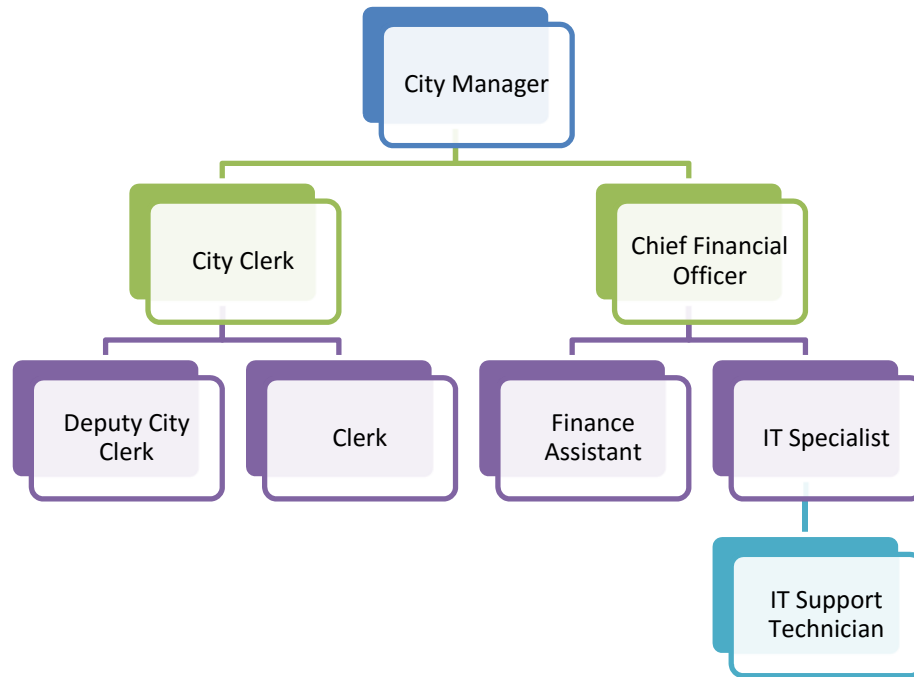


CITY COMMISSION BUDGET

	FY15 Actual	FY16 Budget	FY17 Proposed
Executive Wages	\$ 32,684.44	\$ 32,905.00	\$ 32,905.00
FICA Taxes	2,425.06	2,518.00	2,518.00
Retirement	2,399.71	2,596.00	2,500.00
Codification Fees	5,510.78	4,500.00	17,550.00
Other Contractual Services	1,723.05	45,500.00	2,500.00
Travel & Per Diem	2,246.59	3,500.00	2,000.00
Postage	515.94	500.00	750.00
Equipment Maintenance and Repair	5,707.77	7,544.00	11,885.00
Printing, Copying & Binding	-	500.00	1,500.00
Entertainment	3,021.99	3,000.00	3,000.00
Election Expense	823.29	824.00	824.00
Records Management Expense	2,075.45	5,000.00	9,320.00
Other Expenses	624.92	1,000.00	1,000.00
Office Supplies	-	500.00	500.00
Uniforms	67.50	200.00	200.00
Other Operating Supplies/Exp.	106.80	500.00	500.00
Publications & Subscriptions	-	120.00	120.00
Memberships	2,099.00	2,500.00	2,300.00
Training & Education	-	1,000.00	1,000.00
Office Equipment	-	-	25,425.00
	<u>\$ 62,032.29</u>	<u>\$ 114,707.00</u>	<u>\$ 118,297.00</u>



CITY ADMINISTRATION & FINANCE



Although the City Manager's expenses are accounted for in the Executive Function of the budget, it is imperative that the explanation of the primary duties be included along with Administration and Finance as the City Manager's position is an integral part of overall City Administration.

Primary Duties

City Administration is responsible for the implementation of decisions established by the City of St. Augustine Beach Commission and the coordination of those efforts through various City departments. The City Manager, as Chief Administrative officer, oversees the performance of the various responsibilities throughout the City: personnel, legislative support, policy implementation, budget development, strategic planning, and economic development. In addition, the City Manager provides leadership and governance for the operational departments, assists the City Commission in the development and formulation of policies, goals, and objectives, informs the public of important community issues, and monitors the activities and daily operations of the City.

The City Clerk works closely with the City Manager in the coordination and implementation of operational goals. Constantly striving to improve community relations in a professional, ethical and impartial manner; the position of City Clerk is apolitical and ensures the adherence to established policy and public law. The City Clerk is understood to be an appointed individual who provides stewardship of City's historical documents and materials, prepares efficient minute transcriptions, files and maintains the official

records, manages all human resource responsibilities, and provides continuous support and assistance to the City Manager.

The Chief Financial Officer oversees the finance department's operations which include annual budget preparation, monthly financial reporting to management, fixed asset control, payroll processing and accounts payable. Prepares monthly commercial solid waste billing and assist customers with requests. Oversees the City's information technology functions, which include providing guidance and support to the information technology staff as well as support to individual users.

2016 Highlights

- ✓ Updated City's Personnel Manual
- ✓ Developed formal procedure for public records requests
- ✓ Updated Emergency Operations Plan
- ✓ No Audit Comments
- ✓ All Financial Policies updated:
 - Purchasing
 - Capital Asset
 - Fund Balance
 - Investment
 - Debt
- ✓ Developed and implemented streamlined permitting database
- ✓ Developed a City-Wide Compensation plan to include step increases based on performance

Goals & Objectives

- Promote fiscal responsibility to maintain an effective level of service
- Work in partnership with elected officials to develop sound approaches to community challenge
- Maintain competent staff to ensure the delivery of quality service to the community
- Work with elected officials and operational departments to accomplish the goals of the City Commission
- Submit budget document to Government Finance Officers Association's Distinguished Budget Award program
- Prepare and submit financial report to Government Finance Officers' Association's Certificate of Excellence in Financial Reporting award program
- No Audit Comments

Performance Measures	2012	2013	2014	2015	2016
Agenda and Minutes:					
City Commission	19	15	18	15	26
Number of Checks (A/P)	1794	1911	1974	1987	1894
Audit Comments	2	1	0	0	n/a

Major Changes

Personnel Changes	2.5% increase, implement compensation plan, Promote Administrative Assistant to Deputy City Clerk; IT Support Technician job description adjusted
Operating Expenses	Slight increase due to scheduled computer replacements
Capital Outlay	Purchase three laptop computers for the IT Staff



Executive (City Manager) Department Budget

	<u>FY15 Actual</u>	<u>FY16 Budget</u>	<u>FY17 Adopted</u>
Executive Salary	\$111,866.68	\$114,225.00	\$ 117,082.00
Car Allowance	1,038.42	1,000.00	1,000.00
FICA	8,341.86	8,815.00	9,034.00
Retirement	23,736.31	24,577.00	25,489.00
Life & Health Insurance	7,688.04	9,002.00	7,980.00
Workers Comp	325.32	300.00	200.00
Travel & Per Diem	190.87	1,000.00	750.00
Mileage	103.76	130.00	150.00
Bonding Insurance	20.85	30.00	30.00
Equipment Repair & Maintenance	227.41	360.00	490.00
Uniforms	55.00	100.00	100.00
Small Tools & Equipment	-	-	1,000.00
Publications & Subscriptions	202.89	250.00	250.00
Memberships	891.51	1,257.00	1,257.00
Training & Education	455.00	850.00	525.00
	<u>\$155,143.92</u>	<u>\$161,896.00</u>	<u>\$ 165,337.00</u>

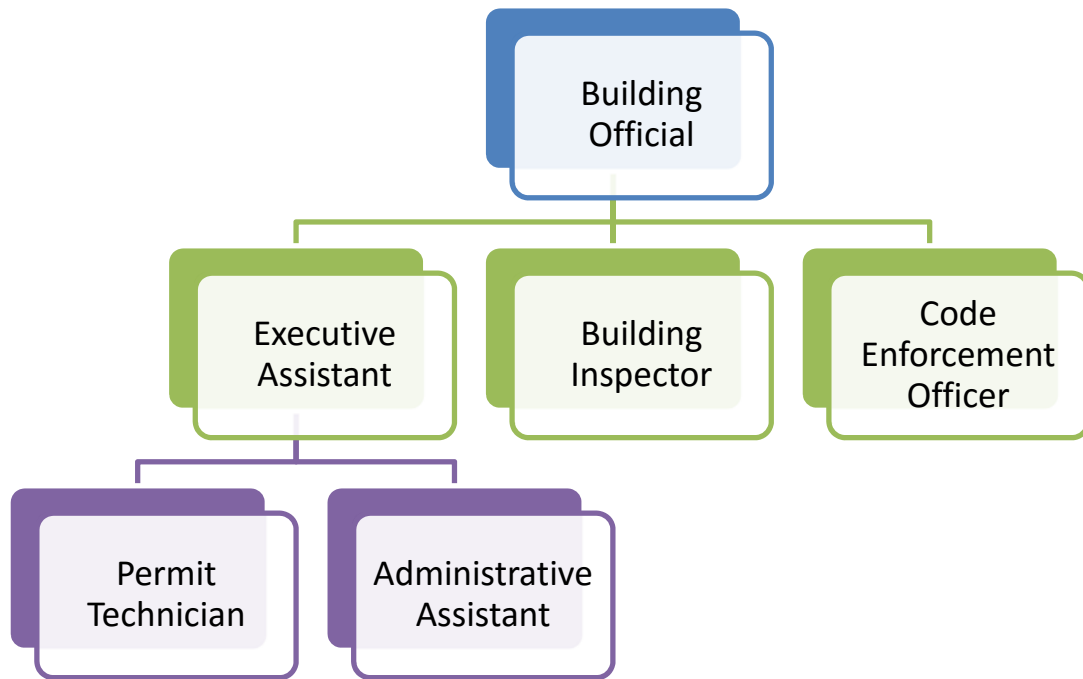
Finance & Administration Budget

	FY15 Actual	FY16 Budget	FY17 Adopted
Regular Salaries	\$ 289,382.01	\$ 321,333.00	\$ 361,303.00
Overtime	2,250.67	2,500.00	3,000.00
Sick Leave Incentive	-	1,500.00	1,000.00
FICA	20,045.44	24,003.00	27,946.00
Retirement	32,373.33	35,054.00	39,182.00
Life & Health Insurance	74,402.58	110,395.00	102,306.00
Workers Comp	542.20	400.00	350.00
Attorney Fees	46,222.00	38,258.00	45,000.00
Audit Fees	12,600.00	12,950.00	13,260.00
Other Contractual Services	3,000.00	9,200.00	1,000.00
Travel - Per Diem	2,415.53	2,500.00	4,000.00
Mileage	1,038.69	2,000.00	1,500.00
Telephone	7,087.17	7,300.00	8,000.00
Postage	1,720.16	1,800.00	2,000.00
Equipment Leases	2,110.39	3,000.00	3,000.00
Bonding Insurance	192.41	150.00	150.00
Equipment Repair & Maintenance	2,341.77	3,500.00	3,600.00
Printing, Copying & Binding	965.73	1,200.00	1,200.00
Legal Advertising	3,228.55	3,000.00	3,000.00
Advertising	960.01	-	-
Other Expenses	74.95	1,000.00	1,000.00
Office Supplies	3,679.40	4,000.00	5,000.00
Uniforms	422.00	500.00	500.00
Small Tools & Equipment	1,853.28	4,500.00	8,275.00
Other Operating Supplies/Expense	6,586.70	6,000.00	6,000.00
Publications & Subscriptions	50.00	300.00	300.00
Memberships	1,290.47	1,200.00	1,670.00
Training & Education	3,115.00	4,500.00	5,000.00

CAPITAL OUTLAY

Office Equipment	-	-	7,500.00
	<u>\$ 519,950.44</u>	<u>\$ 602,043.00</u>	<u>\$ 656,042.00</u>

Building & Zoning Department



The Building & Zoning Department is comprised of two functions; Comprehensive Planning and Protective Inspections.

Primary Duties

Building and Zoning is responsible for guiding development within the City, which includes building and permitting, land use and zoning, and code enforcement. This department reviews applications for building and construction permits, reviews construction plans for compliance with applicable building codes, issues permits and conducts inspections to ensure new construction is built according to the building code. The department also registers licensed contractors and has a Code Enforcement Officer who performs code enforcement action on commercial and residential property owners to insure the elements are kept in good repair, appearance and within the Land Development Code and City ordinances.

2016 Highlights

- ✓ Hired Code Enforcement Officer
- ✓ Courtyard by Marriott Hotel completed construction
- ✓ Embassy Suites Hotel began construction
- ✓ New subdivision broke ground
- ✓ Assisted Land Planner with update of Land Development Regulations

Goals & Objectives

- Continue conversion of all plans and permits into digital files for storage in LaserFische
- Continue assisting with Building Permit issuing system

Performance Measures	2012	2013	2014	2015	2016
Number of Permits Issued	312	355	402	477	529
Land Use Change	0	0	0	1	0
Mixed Use Applications	2	3	2	2	0
Planning Board Meetings	10	12	9	10	11
Conditional Use Permit Applications	3	1	2	2	8
Appeal of Decision	2	1	0	1	1
Vacating Alley/Street Applications	0	2	0	0	4
Variance Applications	4	3	2	1	2

Major Changes

Personnel Services: 2.5% increase along with implementation of compensation plan; addition of Administrative Assistant; Current Administrative Assistant I upgraded to Executive Assistant

Operating Expense: None

Capital Outlay: None

[Remainder of Page Intentionally Left Blank]

Comprehensive Planning Budget

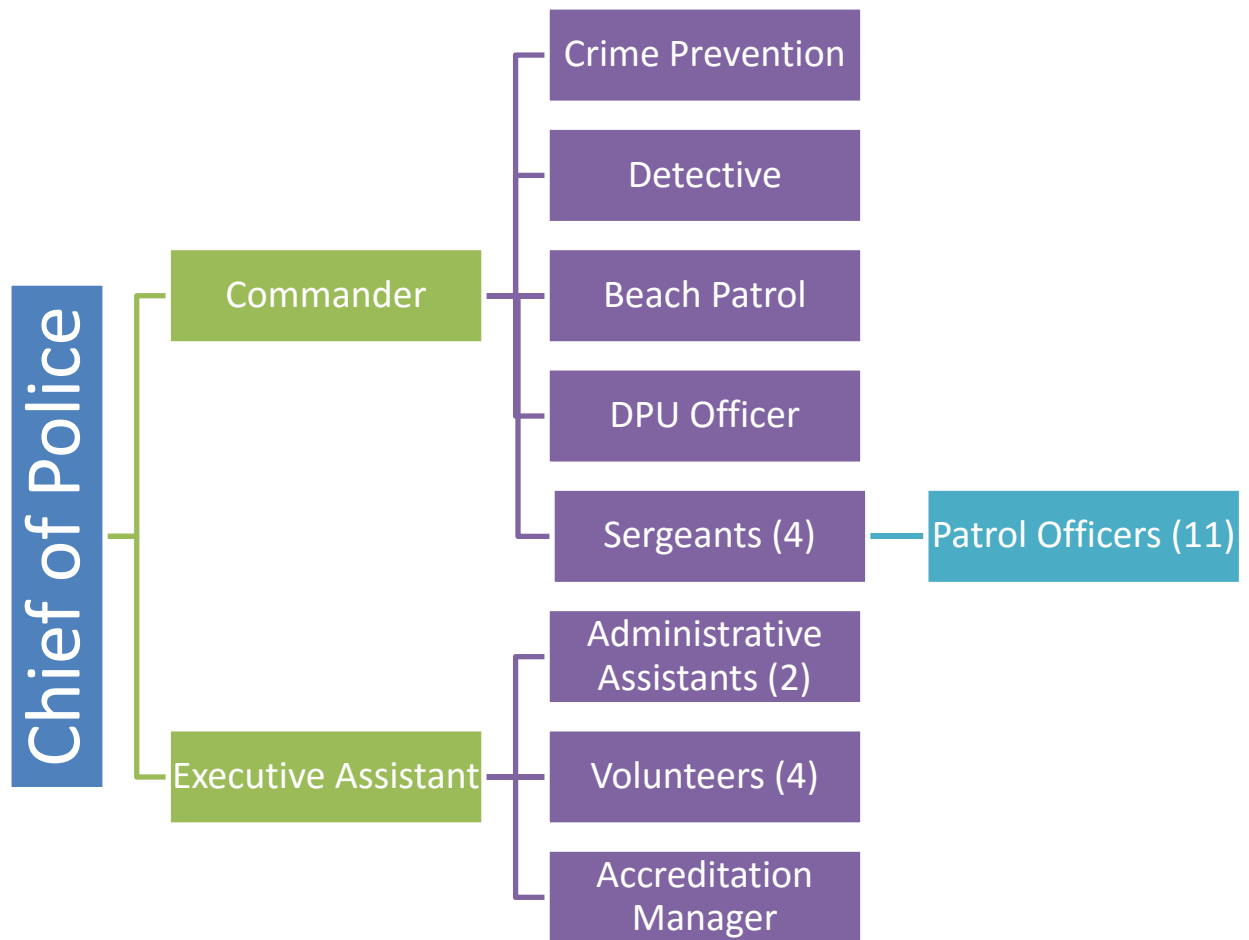
	<u>FY15 Actual</u>	<u>FY16 Budget</u>	<u>FY17 Adopted</u>
Regular Salaries	\$ 101,623.47	\$ 103,774.00	\$ 108,133.00
FICA	7,191.00	7,939.00	8,273.00
Retirement	13,043.78	14,681.00	15,476.00
Life & Health Insurance	20,693.40	22,668.00	21,251.00
Workers Comp	4,988.16	3,666.00	3,000.00
Equipment Repair & Maintenance	96.93	150.00	390.00
Printing, Copying, & Binding	(57.78)	118.00	25.00
Legal Advertising	2,001.07	2,000.00	2,000.00
Office Supplies	-	-	-
Other Operating Supplies	36.95	80.00	80.00
Publications & Subscriptions	-	50.00	50.00
Memberships	-	132.00	200.00
Training & Education	-	-	-
	<u>\$ 149,616.98</u>	<u>\$ 155,258.00</u>	<u>\$ 158,878.00</u>



Protective Inspections Budget

	FY15 Actual	FY16 Budget	FY17 Adopted
Regular Salaries	\$ 120,521.09	\$ 167,488.00	\$ 192,442.00
FICA	8,747.46	12,919.00	14,722.00
Retirement	16,580.72	17,946.00	20,482.00
Life & Health Insurance	22,223.16	44,174.00	30,373.00
Workers Comp	11,060.68	8,200.00	6,600.00
Professional Services	-	-	-
Other Contractual Svcs	-	5,175.00	1,000.00
Mileage	-	-	-
Telephone	4,957.49	5,000.00	5,000.00
Postage	271.77	300.00	300.00
Electricity	5,475.34	6,000.00	6,000.00
Water & Sewer	1,042.16	1,200.00	1,200.00
Equipment Leases	1,786.86	2,200.00	2,200.00
Liability Insurance	949.73	1,000.00	600.00
Building/Property Insurance	5,146.01	6,400.00	4,900.00
Bonding Insurance	-	77.00	80.00
Equipment Repair & Maintenance	791.79	1,110.00	2,000.00
Vehicle Repair & Maintenance	863.68	1,000.00	1,000.00
Printing, Copying & Binding	521.50	1,000.00	1,000.00
Legal Advertising	181.65	250.00	150.00
Office Supplies	1,665.54	2,400.00	2,500.00
Uniforms	301.75	200.00	200.00
Fuel, Oil & Lubes	1,051.54	1,200.00	1,200.00
Small Tools & Equipment	1,779.02	1,700.00	2,500.00
Other Operating Supplies	89.57	220.00	120.00
Publications & Subscriptions	46.00	155.00	155.00
Memberships	15.00	520.00	520.00
Training & Education	-	600.00	1,200.00
CAPITAL OUTLAY			
Vehicles			-
Office Equipment	-	15,500.00	-
Totals	\$ 206,069.51	\$ 303,934.00	\$ 298,444.00

Police Department



Primary Duties

The St. Augustine Beach Police Department provides the citizens and visitors alike with an accredited and professional police department that is dedicated to ensuring the safety and well-being of all the community by protecting the life and property of its citizens in a proactive manner, to aggressively investigate suspicious persons and circumstances, and to actively enforce the motor vehicle laws.

2016 Highlights

- ✓ 4 New Patrol Cars; 1 Unmarked Unit Leased Vehicle program
- ✓ Hired 2 additional Police Officers
- ✓ Grant for Automatic Electronic Defibrillators implemented
- ✓ Grant for Women Against Crime program implemented
- ✓ New MDTs purchased and deployed throughout department
- ✓ MDTs upgraded to ensure compliance with the Criminal Justice Information Security Policy

Goals & Objectives

- Complete vehicle replacement program
- Continue preparation for re-accreditation
- Continue to monitor High Intensity Traffic Area to ensure safety in and around St. Johns County Pier property

Performance Measures	2012	2013	2014	2015	2016*
Calls for Service	**	3538	7715	8047	8368
Offense Reports	777	733	737	870	774
Citations Issued	476	619	1082	1193	1219
DUI	11	17	17	28	28
Arrests	75	24	36	26	37
Warnings	515	701	1063	990	1154
Traffic Crash	147	140	169	212	214

*2016 Calls for Service are projected

**2012 Calls for Service were unavailable

Major Changes

Personnel Costs: 5.7% Salary adjustments approved FY16 for Executive Assistant and Sergeants and Below; one additional Administrative Assistant Position; one additional sworn Police Officer Position.

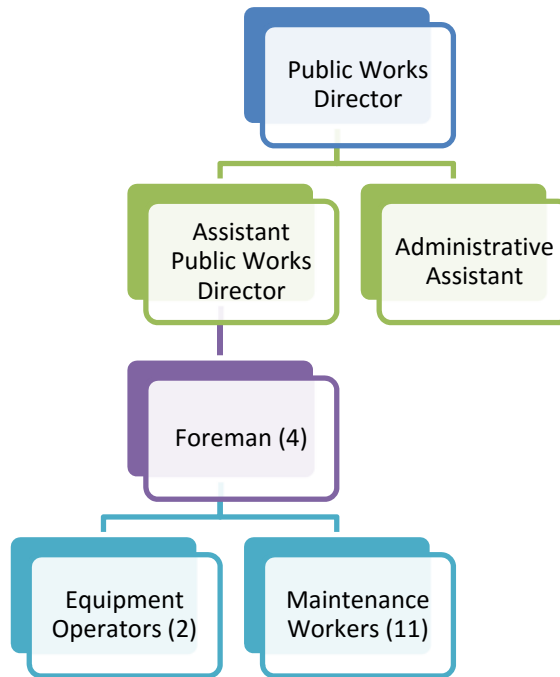
Operating Expenses: None

Capital Outlay: Lease 2 Patrol Vehicles
Lease 1 Four Wheel Drive vehicle for Beach Patrol
2 Mobile Data Terminals (MDT)
4 handheld radios (800 MhZ)
8 Rifles with aim points
6 Launchers (less than lethal weapons)
Establish K9 unit (purchase canine)

Law Enforcement Department Budget

	FY15 Actual	FY16 Budget	FY17 Adopted
Executive Salary (Chief)	\$ 87,375.75	\$ 94,000.00	\$ 96,350.00
Regular Salaries	740,467.84	887,972.00	1,001,733.00
Holiday Pay	23,306.81	24,000.00	25,000.00
Overtime	48,525.39	45,000.00	55,000.00
Police Incentive Pay	12,082.54	13,860.00	14,000.00
Call Out Stipend	6,968.65	5,600.00	8,400.00
Cell Phone Stipend	12,755.86	14,160.00	14,159.00
Sick Pay Incentive	6,470.77	9,500.00	10,000.00
Investigator Stipend	-	1,200.00	1,200.00
FICA	67,478.63	83,721.00	93,777.00
Retirement	170,786.27	211,099.00	229,254.00
Life & Health Insurance	159,044.87	205,200.00	196,109.00
Workers Comp	28,193.88	22,000.00	17,000.00
Attorney Fees	-	4,500.00	4,500.00
Other Contractual Services	4,870.00	8,900.00	8,900.00
Travel/Per Diem	5,767.31	7,500.00	8,000.00
Telephone	24,449.42	24,000.00	32,000.00
Postage	314.85	500.00	500.00
Electricity	8,613.86	8,500.00	8,500.00
Water & Sewer	1,807.61	1,800.00	2,000.00
Equipment Leases	1,496.70	2,100.00	2,100.00
Vehicle Leases	-	-	9,906.00
Liability Insurance	25,615.34	29,000.00	30,938.00
Building/Property Insurance	11,805.63	15,500.00	10,438.00
Statutory Insurance	-	1,000.00	1,000.00
Facility Maintenance	2,805.83	2,000.00	2,000.00
Equipment Repair & Maintenance	15,975.53	43,740.00	26,000.00
Vehicle Repair & Maintenance	23,141.20	21,000.00	21,000.00
Printing, Copying & Binding	1,509.18	2,000.00	2,000.00
Investigations	1,452.46	2,500.00	5,000.00
Office Supplies	5,895.83	7,000.00	7,000.00
Uniforms	23,695.44	23,160.00	24,000.00
Fuel, Oil & Lubes	47,311.46	45,000.00	45,000.00
Small Tools & Equipment	9,519.75	10,742.00	12,750.00
Crime Prevention Supplies	5,147.07	7,000.00	7,000.00
Medical Supplies	3,503.43	3,000.00	3,000.00
Other Operating Supplies/Expense	9,144.30	13,000.00	15,000.00
Publications & Subscriptions	633.71	1,000.00	1,000.00
Memberships	1,800.00	3,000.00	3,000.00
Training & Education	14,394.68	19,000.00	30,000.00
Accreditation	4,980.23	3,360.00	5,000.00
Leased Vehicles (2016)	116,491.97	69,000.00	50,330.00
Leased Vehicles (2017)	-	-	30,000.00
Office Equipment	-	61,500.00	5,000.00
Other Equipment	47,709.62	64,826.00	45,600.00
K9	-	-	13,520.00
Totals	\$ 1,783,309.67	\$ 2,122,440.00	\$ 2,233,964.00

Public Works Department



Under the umbrella of the Public Works Department are a total of four areas of responsibility; these are Other Governmental Services, Garbage/Solid Waste, Parks & Recreation and Roads and Streets.

Primary Duties

Other Governmental Services: Cleaning, repair and maintenance of City's buildings and other facilities. Maintain landscaping and irrigation for City Hall Complex.

Garbage/Solid Waste: Collection and transportation of refuse generated by residential, some commercial, and city buildings as well as pick up of debris and larger items.

Parks & Recreation: Improve and maintain city parks, specifically Splash Park, Lakeside Park and Ocean Hammock Park.

Roads & Streets: Repair and maintenance of City owned streets. Mow right of ways and medians, ensure that mutt mitt dispensers are clean and well stocked. Maintain and improve City's storm water drainage system.

2016 Highlights

- ✓ Completed the enhancement of the access control systems at City Hall and the Police Department
- ✓ Purchased and installed new video production equipment for the Commission Room
- ✓ Replaced the packer body on a garbage truck, saving taxpayer dollars and selling old packer body for scrap metal further reducing the cost of the replacement
- ✓ Assisted with another successful Beach Blast Off
- ✓ Completed paving on Atlantic Beach/Mickler Boulevard
- ✓ Replaced landscaping around City Hall and installed a drip system for irrigation

Goals & Objectives

- Maintain all city right of ways
- Maintain the City's public, administrative and other public gathering facilities in a highly safe and presentable condition
- Complete security enhancements for City Hall
- Continue to improve storm water drainage system
- Continue to improve/maintain City streets
- Improve Ocean Hammock Park in accordance with the current Florida Communities Trust approved management plan

Performance Measures	2012	2013	2014	2015	2016
Purchase orders issued	138	190	126	117	70
Commercial Can Counts	13,886	13,457	13,718	13,048	14,759
Total Waste Tonnage	3.608	1,356	3,737	3,785	4,064

Major Changes

Personnel Costs: 2.5% Salary Adjustment, implemented compensation plan; Reclassified current Secretary's position to Administrative Assistant

Operating Costs: Replacing computers, migrating to Microsoft Office 365

Capital Outlay:

- \$ 20,000 City Hall Roof Repairs
- \$ 10,000 City Hall Transfer Switch Box Repairs
- \$ 8,000 Building C HVAC Replacement
- \$ 2,000 Building C Storm Shutters
- \$350,000 Metal Vehicle Storage Building at Public Works
- \$ 25,000 PWD Restroom/Breakroom Rehabilitation
- \$ 20,000 PWD HVAC Replacement
- \$ 60,000 Replace Floor Coverings City Hall & Police Dept
- \$175,000 City Hall Security Enhancements
- \$ 20,000 Sound System Upgrade, Commission Room
- \$155,000 Replace packer bodies on two garbage trucks
- \$ 6,000 Back-Up Cameras for Rear Load Refuse Trucks
- \$140,000 Paving Various Locations
- \$ 90,000 Turf Block Parking East 16th Street
- \$ 35,000 F150 4x4 4 Door
- \$ 25,000 Beautification Committee Project
- \$400,000 Ocean Woods Ditch Piping
- \$ 22,000 Ocean Pines Dr Re-Pipe
- \$ 20,000 Drainage improvements various locations
- \$ 20,000 Nights of Lights Upgrades
- \$125,000 Restrooms at Ocean Hammock Park

[Remainder of Page Left Intentionally Blank]

Other Governmental Services Budget

	<u>FY15 Actual</u>	<u>FY16 Budget</u>	<u>FY17 Adopted</u>
Regular Salaries	\$ 181,027.15	\$ 202,567.00	\$ 207,211.00
Overtime	4,041.40	5,000.00	5,000.00
Sick Leave Incentive	938.85	1,000.00	1,000.00
Certificate Incentive	-	624.00	624.00
FICA	12,610.66	16,004.00	16,359.00
Retirement	16,561.65	18,441.00	19,073.00
Life & Health Insurance	57,641.68	75,995.00	70,834.00
Workers Comp	7,915.96	5,900.00	4,700.00
Other Contractual Services	3,983.16	3,100.00	3,500.00
Telephone	1,623.02	1,700.00	1,700.00
Electricity	11,134.42	11,000.00	11,000.00
Water & Sewer	2,565.45	2,600.00	2,600.00
Equipment Leases	340.63	352.00	352.00
Liability Insurance	24,823.45	28,100.00	29,750.00
Building/Property Insurance	15,128.21	15,500.00	15,500.00
Facility Maintenance	31,550.45	33,000.00	32,000.00
Equipment Repair & Maintenance	8,076.59	6,000.00	8,483.00
Vehicle Repair & Maintenance	1,129.27	500.00	500.00
Advertising	101.14	-	-
Office Supplies	1,507.16	1,000.00	1,000.00
Uniforms	446.78	500.00	500.00
Fuel, Oil & Lubes	1,063.03	2,000.00	1,500.00
Small Tools & Equipment	839.21	2,010.00	2,600.00
Other Operating Supplies/Expense	8,347.82	9,890.00	10,000.00
Publications	174.00	100.00	100.00
Training & Education	286.32	500.00	500.00
Unrealized Loss on Investments	-	-	-
Land/Land Improvements	15,014.82	1,506,950.00	10,000.00
Buildings	28,742.30	130,000.00	670,000.00
Other Equipment	58,361.43	49,000.00	20,000.00
	<u>\$ 495,976.01</u>	<u>\$ 2,129,333.00</u>	<u>\$ 1,146,386.00</u>

Garbage/Solid Waste Budget

	FY15 Actual	FY16 Budget	FY17 Adopted
Regular Salaries	\$ 201,634.12	\$ 225,940.00	\$ 231,120.00
Overtime	4,529.86	7,000.00	7,000.00
Sick Leave Incentive	1,047.18	1,500.00	1,500.00
Certificate Incentive	-	696.00	696.00
FICA	14,303.86	17,988.00	18,385.00
Retirement	18,472.61	20,673.00	21,274.00
Life & Health Insurance	64,292.35	85,879.00	79,007.00
Workers Comp	37,736.40	28,000.00	23,000.00
Other Contractual Services	105,158.05	110,000.00	110,000.00
Telephone	4,164.83	4,000.00	4,000.00
Electricity	1,659.37	1,800.00	1,600.00
Water & Sewer	843.96	800.00	800.00
Equipment Leases	379.94	480.00	480.00
Liability Insurance	1,115.68	2,200.00	1,000.00
Building/Property Insurance	4,086.91	5,000.00	4,000.00
Facility Maintenance	-	-	-
Equipment Repair & Maintenance	988.75	3,740.00	1,781.00
Vehicle Repair & Maintenance	30,390.91	37,000.00	40,000.00
Advertising	110.81	-	-
Solid Waste Disposal	150,427.72	158,000.00	158,000.00
Office Supplies	453.39	500.00	500.00
Uniforms	498.34	700.00	700.00
Fuel, Oil & Lubes	22,497.64	21,400.00	20,000.00
Small Tools & Equipment	789.16	2,500.00	1,500.00
Medical Supplies	-	100.00	100.00
Other Operating Supplies/Expenses	3,731.38	5,000.00	5,000.00
Publications & Subscriptions	-	60.00	60.00
Training & Education	319.36	-	-
Vehicles	32,349.00	80,000.00	155,000.00
Other Equipment	-	-	6,000.00
	\$ 701,981.58	\$ 820,956.00	\$ 892,503.00

Parks & Recreation Budget

	FY15 Actual	FY16 Budget	FY17 Adopted
Electricity	\$ 1,255.96	\$ 2,000.00	\$ 2,000.00
Water	6,587.46	6,500.00	6,500.00
Facility Maintenance	-	-	-
Equipment Repair/Maintenance	6,677.13	5,000.00	5,000.00
Special Events	87,866.70	83,000.00	98,706.00
Beach Maintenance Expense	-	500.00	500.00
Other Operating Supplies/Exp	1,203.94	2,000.00	2,000.00
Training & Education	610.00	2,300.00	800.00
Parks/Recreation	20,073.00	101,500.00	-
Building			125,000.00
Beach Related Improvements	82,870.46	-	-
Other Equipment	-	3,350.00	-
Grants/Matching Funds		-	-
	\$ 207,144.65	\$ 206,150.00	\$ 240,506.00



Splash Park at the Pier

Road & Streets Budget

	FY15 Actual	FY16 Budget	FY17 Adopted
Regular Salaries	\$ 312,847.12	\$ 350,597.00	\$ 358,633.00
Overtime	6,994.55	11,000.00	11,000.00
Sick Leave Incentive	1,624.92	1,200.00	1,200.00
Certificate Incentive	-	1,080.00	1,080.00
FICA	21,777.94	27,837.00	28,452.00
Retirement	28,664.27	31,521.00	33,011.00
Life & Health Insurance	99,763.89	134,060.00	122,597.00
Workers Comp	17,675.35	13,000.00	11,000.00
Engineering Fees	3,800.00	10,000.00	10,000.00
Audit Fees	5,400.00	6,200.00	6,240.00
Other Contractual Services	18,956.69	30,000.00	19,392.00
Travel/Per Diem	-	-	-
Mileage/Personal Vehicle	-	-	-
Telephone	5,188.76	5,200.00	4,800.00
Electricity	18,325.39	19,000.00	19,000.00
Water & Sewer	1,309.92	1,200.00	1,200.00
Equipment Leases	589.57	636.00	636.00
Liability Insurance	4,591.18	6,500.00	3,400.00
Building/Property Insurance	6,426.41	8,200.00	5,600.00
Facility Maintenance	-	1,000.00	-
Equipment Repair & Maintenance	6,300.58	8,000.00	9,000.00
Vehicle Repair & Maintenance	8,631.11	11,500.00	11,000.00
Advertising	175.05	-	-
Other Expenses	608.38	-	-
Office Supplies	703.55	1,200.00	1,200.00
Uniforms	773.28	1,200.00	1,200.00
Fuel, Oil & Lubes	16,537.89	17,800.00	17,000.00
Small Tools & Equipment	3,711.33	5,000.00	6,125.00
Medical Supplies	-	100.00	100.00
Landscaping Plants and Supplies	-	10,000.00	20,000.00
Other Operating Supplies/Expense	3,043.66	6,000.00	6,000.00
Streets & Right Of Way	24,598.03	60,000.00	60,000.00
Street Lighting	50,824.42	50,000.00	51,000.00
Publications & Subscriptions	412.34	300.00	300.00
Memberships	222.87	700.00	700.00
Training & Education	810.55	2,000.00	2,000.00
Page Totals	\$ 671,289.00	\$ 832,031.00	\$ 822,866.00

Road & Streets Budget – Continued

	<u>FY15 Actual</u>	<u>FY16 Budget</u>	<u>FY17 Adopted</u>
Paving	\$ 196,223.53	\$ 124,000.00	\$ 140,000.00
Parking Areas	-	-	90,000.00
Sidewalks/Bike Paths	33,973.00	-	-
Beautification Project	18,974.33	16,000.00	25,000.00
Drainage	32,773.57	275,000.00	442,000.00
Storm Drains	-	-	-
Vehicles	95,323.92	50,000.00	35,000.00
Office Equipment	-	-	-
Other Equipment	106,417.90	-	-
Lighting Systems	-	-	-
Nights of Lights	-	20,000.00	20,000.00
Loan Principal	101,509.15	104,495.00	107,569.00
Loan Interest	65,856.53	62,871.00	59,798.00
Page Total	\$ 651,051.93	\$ 652,366.00	\$ 919,367.00
Road & Streets Total	\$ 1,322,340.93	\$ 1,484,397.00	\$ 1,742,233.00



Employee Salaries as of October 1st, 2016

Position	Employee	Hire Date	Annual Salary	Hourly Rate
City Manager	Max Royle	7/24/1989		
Chief Financial Officer	Melissa Burns	9/19/2002	\$84,261	
IT Specialist	Anthony Johns	10/1/2002	\$53,093	\$25.5255
Clerk	Peggy Cadwallader	8/6/2009	\$24,216	\$14.5529
IT Support Technician	Russell Adams	3/7/2013	\$40,963	\$19.6938
Finance Assistant	Patricia Douylliez	8/18/2014	\$37,176	\$17.8731
Event Coordinator	Hala Laquidara	12/18/2014	\$31,503	\$18.9321
City Clerk	Beverly Raddatz	9/21/2015	\$57,555	\$27.6707
Deputy City Clerk	Dariana Fitzgerald	5/16/2016	\$32,536	\$15.6423
Building Official	Gary Larson	8/7/2000	\$93,694	
Executive Assistant	Bonnie Miller	8/31/1998	\$56,601	\$27.2120
Permit Technician	Kimbra Tyre	5/11/2000	\$44,935	\$21.6034
Building Inspector	Glenn Brown	3/28/2005	\$53,230	\$25.5913
Code Enforcement Officer	William Ward	3/22/2016	\$21,944	\$17.5833
Administrative Assistant	Vacant		\$30,171	\$18.1316
Chief of Police	Robert Hardwick	1/7/2013	\$96,350	
Commander	James Parker	1/24/2013	\$74,145	
Executive Assistant	Katharine Harrell	8/4/2014	\$47,831	\$22.9957
Administrative Assistant	Sheila Bell	10/15/1996	\$45,560	\$21.9038
Administrative Assistant	Vacant		\$30,170	\$14.5048
Sergeant	Joseph Beaudoin	12/8/1986	\$64,670	\$31.0913
Sergeant	Gary Hartshorne	8/7/1997	\$61,336	\$29.4885
Sergeant	Rafael Correa	1/26/2004	\$61,336	\$29.4885
Sergeant	Daniel Carswell	7/20/2006	\$58,131	\$27.9476
Police Officer	Frankie Hammonds	10/2/2003	\$48,104	\$23.1269
Detective	Miles Smith	1/18/2006	\$47,480	\$22.8269
Police Officer	Eudalio Martinez	1/23/2006	\$47,480	\$22.8269
Police Officer	Russell Kelly	2/2/2009	\$45,758	\$21.9990
Police Officer	Natalie Gillespie	3/21/2013	\$42,875	\$20.6130
Police Officer	Bruce Cline	7/25/2013	\$42,875	\$20.6130
Police Officer	William Patterson	8/27/2013	\$42,180	\$20.2788
Police Officer	Katherine Wallace	1/26/2015	\$41,002	\$19.7125
Police Officer	Tyler Thompson	5/4/2015	\$40,560	\$19.5000
Police Officer	David Jensen	10/15/2015	\$40,060	\$19.2596
Police Officer	Jessie Lewis	11/2/2015	\$40,060	\$19.2596
Police Officer	Paul Abel	4/4/2016	\$40,060	\$19.2596
Police Officer	Vacant		\$40,060	\$19.2596

Employee Salaries as of October 1st, 2016 – Continued

Position	Employee	Hire Date	Annual Salary	Hourly Rate
Director of Public Works	Joseph Howell	10/29/2012		
Assistant Public Works Director	Kenneth Gatchell	8/28/1989	\$65,656	\$31.5654
Administrative Assistant	April Haskins	5/23/2012	\$38,118	\$18.3260
Drainage Specialist	Michael Orlando	3/14/1991	\$49,437	\$23.7678
Foreman-Sanitation	Richard Gray	10/1/1990	\$49,434	\$23.7663
Foreman-Roads & Streets	Robert Jones	5/17/1993	\$48,198	\$23.1721
Foreman-Building & Grounds	Tom Large	11/22/1993	\$48,202	\$23.1740
Equipment Operator	Paul Raymond, Sr	4/21/2005	\$35,785	\$17.2043
Equipment Operator	Wayne Tichy	12/21/2011	\$34,057	\$16.3736
Maintenance Worker	Charles Oester	6/21/2007	\$32,983	\$15.8572
Maintenance Worker	Michael Hollis	9/22/2008	\$32,983	\$15.8572
Maintenance Worker	Travis Napier	8/8/2012	\$32,194	\$15.4779
Maintenance Worker	Willie Andrews III	1/24/2013	\$31,386	\$15.0894
Maintenance Worker	Bradley Tedder	8/29/2013	\$30,588	\$14.7058
Maintenance Worker	Jevin Worthington	3/17/2014	\$30,588	\$14.7058
Maintenance Worker	Derek Fahey	8/3/2015	\$30,588	\$14.7058
Maintenance Worker	Glen Cross	10/9/2015	\$28,158	\$13.5375
Maintenance Worker	Luis Maldonado	10/13/2015	\$28,158	\$13.5375
Maintenance Worker	Christopher Keeny	10/19/2015	\$28,158	\$13.5375
Maintenance Worker	Robert Porter	6/1/2016	\$28,158	\$13.5375



Lake Anhinga, Lakeside Park

FIVE YEAR CAPITAL OUTLAY PLAN FISCAL YEAR 2018

Department	Category	Item	Est. Cost	Funding Source	Explanation
Other Gov't Services	Other Equip	Replace TV Equip Hearing Assistance	\$ 20,000	General Fund	
Police	Vehicles	Replace (4) Vehicles	\$130,000	General Fund	Replace #106,111,112,117
	Office Equip	Replace Office Furniture	\$ 10,000	General Fund	
Garbage	Vehicles	Rear Load Refuse Truck	\$150,000	General Fund	Replace #78
Parks & Recreation	Splash Park	Playground Structure	\$ 80,000	General Fund	
	Buildings	Restrooms at Lakeside Park	\$150,000	General Fund	
	Infrastructure	Sidewalk Widening at A Street	\$ 75,000	General Fund	
Roads & Streets	Vehicles	Ford F150 4X4, 4 door	\$ 70,000	Road & Bridge Fund	Replace #62 & #64
	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$ 20,000	Road & Bridge Fund	

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

Department	Category	Item	Est. Cost	Funding Source	Explanation
Road & Streets	Drainage	Mickler Blvd Ditch Piping	\$350,000	Road & Bridge Fund	
	Drainage	Mizell Rd Retention Pond Rehab	\$100,000	Road & Bridge Fund	
	Nights of Lights	Electrical Improve Nights of Lights	\$ 25,000	Road & Bridge Fund	
	Landscaping	Beautification Project	\$ 25,000	Road & Bridge Fund	
	Other Equip	Small Mower Tractor	\$ 40,000	Road & Bridge Fund	Replace #59

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

Department	Category	Item	Est. Cost	Funding Source	Explanation
Other Gov't Services	Other Equip	Replace Audio Equip	\$ 20,000	General Fund	
	Office Equip	Replace City Server	\$ 20,000	General Fund	
Police	Vehicles	Replace (4) Police Vehicles	\$130,000	General Fund	#107,122,123,124
	Office Equip	Computer Equipment	\$ 15,000	General Fund	
Roads & Streets	Vehicles	Ford F120 4x4 4door	\$30,000	Road & Bridge Fund	Replace #66
	Vehicles	Ford F450 Flat Bed Dump-lift gate	\$50,000	Road & Bridge Fund	Replace #65
	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Mizell Retention Pond Rehab	\$100,000	Road & Bridge Fund	
	Drainage	Mickler Blvd Ditch Piping	\$150,000	Road & Bridge Fund	
	Landscaping	Electrical Improve Nights of Lights	\$25,000	Road & Bridge Fund	
	Landscaping	Beautification Project	\$25,000	Road & Bridge Fund	

**FIVE YEAR CAPITAL OUTLAY PLAN
FISCAL YEAR 2020**

Department	Category	Item	Est. Cost	Funding Source	Explanation
Police	Vehicles	Replace (4) Vehicles	\$130,000	General Fund	#107,122,123,124
	Office Equip	Computer Equipment	\$ 15,000	General Fund	
Roads & Streets	Vehicles	Large Dump Truck	\$60,000	Road & Bridge Fund	Replace #56
	Vehicles	Ford F150 4x4 4door	\$30,000	Road & Bridge Fund	Replace #67
	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Landscaping	Beautification Project	\$ 20,000	Road & Bridge Fund	
	Nights of Lights	Electrical Improve Nights of Lights	\$ 25,000	Road & Bridge Fund	

FIVE YEAR CAPITAL OUTLAY PLAN FISCAL YEAR 2021

Department	Category	Item	Est. Cost	Funding Source	Explanation
Other Government Services	Building	Re-Roof City Hall	\$150,000	General Fund	
	Building	Repaint City Hall	\$ 25,000	General Fund	
Police	Office Equip	Replace MDTs	\$100,000	General Fund	
	Office Equip	Replace Interview Room Furniture	\$ 4,000	General Fund	
	Other Equip	Replace Camera System	\$ 25,000	General Fund	
	Vehicles	Replace Leased Vehicles from 2016	\$ 35,000	General Fund	
Roads & Streets	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Nights of Lights	Electrical Improve Nights of Lights	\$ 25,000	Road & Bridge Fund	

Five Year Capital Outlay Plan Fiscal Year 2022

Department	Category	Item	Est. Cost	Funding Source	Explanation
Police	Vehicles	Replace Leased Vehicles from 2016	\$ 35,000	General Fund	
Roads & Streets	Street Paving	Various Locations	\$100,000	Road & Bridge Fund	
	Drainage	Various Locations	\$100,000	Road & Bridge Fund	
	Nights of Lights	Electrical Improve Nights of Lights	\$ 25,000	Road & Bridge Fund	
	Landscaping	Beautification Project	\$ 20,000	Road & Bridge Fund	

Glossary of Terms and Acronyms

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

Account: A classification of appropriations by expenditure account code.

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

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

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

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

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

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

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

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

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

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

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

Expenditure: An actual payment for goods or services received.

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

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

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

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

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

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

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

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

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

LOGT: Local Option Gas Tax

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

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

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

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

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

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

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

TRIM: Truth in Millage