

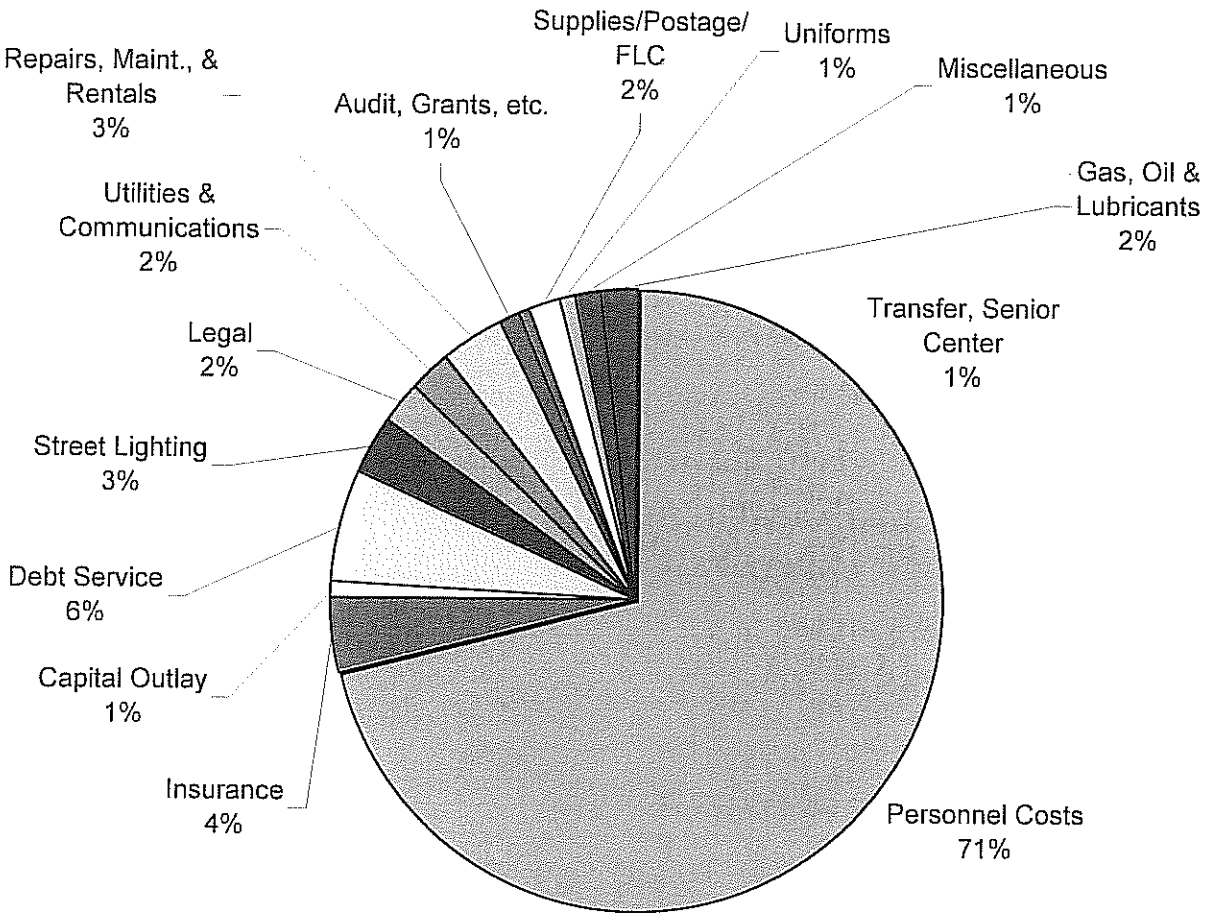
**Full Time Employees**

*Fiscal Year*

2001 - 2005	79
2006 - 2007	76
2008	74
2009	67

(15.2% reduction in staff over the last five years.)

### FY 2010 General Fund Budgeted Expenditures



## ISSUES AND CONCERNS FOR 2009/2010 BUDGET

### I. Overview

The FY 2009/10 Budget beginning in October faces a loss of revenue of \$315,000 on top of a loss of \$176,000 in FY 2008/2009. Because of the shortfall, the City is faced with the prospect of increasing the millage. The revenue loss for the coming budget is as follows:

1. Property Tax at Prior Year Rate 2.7154	(\$95,974)
2. State Revenues	(51,349)
3. Electric Franchise	(31,015)
4. Increased Pension Contribution	(21,986)
5. Unfunded Stormwater Mandate	(25,000)
6. Stormwater Fund Shortfall	(30,000)
7. Sanitation Fund Shortfall	<u>(60,000)</u>
	\$315,000

Historically, the property tax has been extremely low in Neptune Beach when compared to other similar cities throughout the state of Florida and in Northeast Florida. For example, several nearby cities' millage rate is double Neptune Beach's rate. The average millage in Florida is near 6 mills. Neptune Beach has kept its millage rate low despite the fact that it has no outside revenue sources like outside city electric and water sales.

Twenty years ago, in 1990, the Neptune Beach Property Owners paid a millage rate of 4.5 to the City of Neptune Beach compared to last years rate of 2.7154. That is a 40% decrease since 1990.

The City's property tax from property owners is extremely small compared to what they pay to the other taxing authorities based on their property value. For example, a home valued at \$250,000 with a homestead exemption of \$25,000 and the new additional exemption of \$25,000 has a net taxable value of \$200,000. Based on last years millage rates, that property owner paid \$3,184 in property taxes. Only 16% or \$543 of the total property owners taxes were paid to Neptune Beach. This amounts to only \$45.25 per month, which is less than the average cell phone bill and way less than the monthly television cable bill.

The ability to maintain the low millage rate has been achieved through the City tightening its belt over the past five years by doing more with less and finding a way to do it within the existing budgets. The following are some of the actions the city has taken to maintain a low millage rate:

1. Reduced fulltime positions by 15.2 % (12) saving an estimated \$400,000 per year in salary, overtime and benefits.
2. Saved \$850,000 on a capital bridge project.

3. Developed hundred of thousands of dollars in public safety grants.
4. Implemented a Senior Center foundation program that saved \$25,000.
5. Health Insurance review process that saved \$166,000 without reducing benefits.
6. A city vehicle swap program that saved \$30,000.
7. An overtime review program saving \$15,000.
8. Engineering cost cut through using a part time engineer (\$12,000).
9. Cuts in last year's budget line items of \$139,000.
10. Proposed cuts in this year's budget of \$60,000.
11. A \$6000 a year savings in street sweeping.
12. A \$200,000 savings over the last four years in storm water drainage maintenance.
13. Replacement of seven (7) water valves by staff saving \$40,000. Most cities contract the work required.
14. Installation of sewer bar screen by staff saving \$40,000.
15. Construction of 12 speed humps by staff saving \$44,000.
16. In house police communication up-grades saving \$10,000 per year.
17. In-house rehab of nine sewer lift station saving \$125,000 over outside cost normal done by cities.
18. In-house value engineering of a storm water project saving a \$1,000,000+.
19. In-house value engineering of a proposed new water plant saving \$2,000,000.
20. A \$20,000 increased revenue in 2007 by recalculating project cost for building permits.
21. Saved \$12,000 by staff moving trees for the A1A project instead of the contractor.
22. Refurbished old trucks saving \$20,000.
23. Using a part-time painter saving \$10,000 over outside cost.
24. Implementation of a new IT system without additional cost over the required up grade of the old system.
25. Rehab in-house of fire hydrants saving \$16,000 over outside contractor.
26. Saved \$8000 on beam repair on bridge rehab over contract price.
27. The Building Department convinced our insurance company to take their estimate for city properties instead of requiring an outside appraiser saving \$35,000.
28. In-house concrete work saving \$10,000.
29. Building Department figured out how to save \$2000 over quoted roof repairs for city hall twice.
30. Saved \$6000 per year on call out pay requirement with truck take home plan.
31. Many others at various amounts.

## **II. Conclusion:**

In summary, the Council and Staff have worked hard to not increase property taxes for our residents. However, because of the barebones nature of our budget and due to our belt tightening measures, it will be very difficult to not increase property taxes without severely lowering essential services to our residents.

CITY OF NEPTUNE BEACH  
PROPOSED BUDGET  
FOR THE YEAR ENDING SEPTEMBER 30, 2010

ACCT. NUMBER	REVENUES	ADJUSTED BUDGET 2009	FY 2010 BUDGET	INCREASE (DECREASE)	% INCREASE (DECREASE) FROM 2009 BUDGET	% INCREASE (DECREASE) FROM 2008 to 2010
001- 0000- 311. 10- 10	REAL PROPERTY TAXES	1,933,057	1,937,723	4,666	0.24%	
001- 0000- 311. 10- 20	PERSONAL PROPERTY TAXES	37,500	37,502	2	0.01%	
001- 0000- 311. 20- 10	DELINQUENT REAL PROPERTY	1,500	1,500	0	0.00%	
001- 0000- 313. 10- 00	JAX BEACH ELEC. FRANCHISE	265,000	233,985	(31,015)	-11.70%	
001- 0000- 313. 40- 00	GAS FRANCHISE	600	600	0	0.00%	
001- 0000- 313. 60- 00	SANITATION FRANCHISE	65,100	75,100	10,000	15.36%	
001- 0000- 314. 20- 00	TELECOMMUNICATIONS TAX	372,577	372,577	0	0.00%	
001- 0000- 321. 10- 00	PROFESSIONAL/OCCUP. LIC.	52,500	52,500	0	0.00%	
001- 0000- 322. 10- 00	BUILDING PERMITS	38,500	38,500	0	0.00%	
001- 0000- 322. 20- 00	PLAN REVIEW FEES	16,775	16,775	0	0.00%	
001- 0000- 329. 10- 00	INSPECTION FEES	40,740	40,740	0	0.00%	
001- 0000- 334. 40- 10	FEMA FUNDING	6,500	0	(6,500)	0.00%	
001- 0000- 335. 11- 20	11 CENT CIG. TAX/REV. SHARE	152,252	150,714	(1,538)	-1.01%	
001- 0000- 335. 15- 00	ALCOHOLIC BEV. LICENSES	5,450	5,400	(50)	-0.92%	
001- 0000- 335. 16- 00	LOCAL HALF CENT SALES TAX	613,433	578,281	(35,152)	-5.73%	
001- 0000- 335. 19- 00	MOTOR FUEL TAX REBATE	9,000	1,200	(7,800)	-86.67%	
001- 0000- 337. 20- 12	FDOT GRANT	34,439	35,341	902	2.62%	
001- 0000- 337. 20- 15	LOCAL LAW ENFORCE BG	-	-	0	0.00%	
001- 0000- 337. 20- 17	BYRNE JAG GRANT	35,252	35,252	0	0.00%	
001- 0000- 337. 20- 50	JAG GRANT (FDLE)	-	1,100	1,100	0.00%	
001- 0000- 337. 20- 30	911 USER FEES	122,818	122,818	0	0.00%	
001- 0000- 337. 30- 20	FLORIDA BLVD. MAINTENANCE	27,683	28,513	830	3.00%	
001- 0000- 337. 70- 10	LIFEGUARD/BEACH CLEAN-UP	179,869	185,265	5,396	3.00%	
001- 0000- 338. 20- 00	COUNTY OCCUPATIONAL TAX	15,000	15,000	0	0.00%	
001- 0000- 341. 20- 10	BOARD OF APPEALS FEES	3,600	3,600	0	0.00%	
001- 0000- 341. 20- 20	PLANNING REVIEW BOARD FEE	2,000	2,000	0	0.00%	
001- 0000- 341. 20- 30	SALE OF MAPS/PUBLICATIONS	25	25	0	0.00%	
001- 0000- 341. 20- 40	LIEN LETTERS	3,100	3,000	(100)	-3.23%	
001- 0000- 341. 20- 50	COPIES	150	150	0	0.00%	
001- 0000- 341. 20- 60	ID & FINGERPRINT CHARGES	1,600	1,600	0	0.00%	
001- 0000- 341. 20- 70	SOLICITORS PERMITS	75	75	0	0.00%	
001- 0000- 341. 20- 80	REZONING/COMP PLAN CHARGE	500	500	0	0.00%	
001- 0000- 351. 10- 00	COURT FINES	30,000	30,000	0	0.00%	
001- 0000- 354. 10- 00	PARKING TICKETS	18,500	19,500	1,000	5.41%	
001- 0000- 354. 20- 00	ALARM VIOLATIONS	1,000	1,000	0	0.00%	
001- 0000- 354. 30- 00	ANIMAL CONTROL VIOLATIONS	2,000	2,500	500	25.00%	
001- 0000- 354. 40- 00	CODE ENFORCEMENT VIOLAT.	-	0	0	0.00%	
001- 0000- 361. 10- 00	INTEREST ON INVESTMENTS	22,000	18,000	(4,000)	-18.18%	
001- 0000- 361. 20- 00	STATE BOARD ADMIN INTEREST	200	50	(150)	-75.00%	
001- 0000- 362. 10- 00	CELLULAR TOWER RENTALS	66,800	66,800	0	0.00%	
001- 0000- 362. 40- 00	SIDEWALK RENTAL	4,815	6,800	1,985	41.23%	
001- 0000- 364. 10- 00	SURPLUS EQUIPMENT SALES	10,000	10,000	0	0.00%	
001- 0000- 369. 00- 00	OTHER MISC. REVENUES	125,638	10,000	(115,638)	-92.04%	
001- 0000- 382. 10- 00	CONTRIB. FROM WATER/SEWER	50,000	50,000	0	0.00%	
001- 0000- 382. 20- 00	CONTRIB. FROM SPECIAL REV.	270,000	270,000	0	0.00%	
001- 0000- 389. 10- 00	APPROPRIATED FUND BALANCE	-	0	0	0.00%	
<b>TOTAL REVENUES</b>		<b>4,637,548</b>	<b>4,461,987</b>	<b>(175,561)</b>	<b>-3.79%</b>	<b>-6.42%</b>

CITY OF NEPTUNE BEACH  
 PROPOSED BUDGET  
 FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>ADJUSTED BUDGET 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<u>EXPENSES</u>					
<u>MAYOR &amp; COUNCIL</u>					
001- 1111- 511 10- 11 EXECUTIVE SALARIES	27,000	27,000	-	0.00%	
001- 1111- 511 10- 21 FICA	1,674	1,674	-	0.00%	
001- 1111- 511 10- 24 WORKERS' COMPENSATION	75	72	(3)	-4.00%	
001- 1111- 511 10- 25 MEDICARE	393	393	-	0.00%	
001- 1111- 511 30- 40 TRAVEL & PER DIEM	400	-	(400)	-100.00%	
001- 1111- 511 30- 41 COMMUNICATIONS SERV.	480	-	(480)	-100.00%	
001- 1111- 511 30- 45 INSURANCE	375	300	(75)	-20.00%	
001- 1111- 511 30- 48 PROMOTIONAL ACTIVITIES	-	-	-	0.00%	
001- 1111- 511 30- 51 OFFICE SUPPLIES	600	500	(100)	-16.67%	
001- 1111- 511 30- 54 BOOKS, SUBSCRIP & MEMBR.	900	750	(150)	-16.67%	
TOTAL EXPENDITURES MAYOR & COUNCIL	31,897	30,689	(1,208)	-3.79%	-6.03%
<u>CITY MANAGER'S OFFICE</u>					
001- 1112- 512 10- 12 REGULAR SALARIES	72,722	72,722	-	0.00%	
001- 1112- 513 10- 15 SPECIAL PAY	240	240	-	0.00%	
001- 1112- 512 10- 21 FICA	4,520	4,520	-	0.00%	
001- 1112- 512 10- 22 RETIREMENT CONTRIBUTIONS	9,900	9,900	-	0.00%	
001- 1112- 512 10- 23 LIFE & HEALTH INSURANCE	10,535	10,500	(35)	-0.33%	
001- 1112- 512 10- 24 WORKERS' COMPENSATION	330	330	-	0.00%	
001- 1112- 512 10- 25 MEDICARE	1,057	1,057	-	0.00%	
001- 1112- 512 30- 34 OTHER CONTRACTUAL SERV.	900	450	(450)	-50.00%	
001- 1112- 512 30- 40 TRAVEL & PER DIEM	100	-	(100)	-100.00%	
001- 1112- 512 30- 45 INSURANCE	650	490	(160)	-24.62%	
001- 1112- 512 30- 46 REPAIR & MAINTENANCE	100	-	(100)	-100.00%	
001- 1112- 512 30- 48 PROMOTIONAL ACTIVITIES	-	-	-	0.00%	
001- 1112- 512 30- 51 OFFICE SUPPLIES	1,000	850	(150)	-15.00%	
001- 1112- 512 30- 52 OPERATING SUPPLIES	900	750	(150)	-16.67%	
001- 1112- 512 30- 54 BOOKS, SUBSCRIP & MEMBR.	500	350	(150)	-30.00%	
001- 1112- 512 30- 55 EDUCATIONAL COURSES	500	-	(500)	-100.00%	
001- 1112- 512 30- 57 VEHICLE REPAIR & MAINT.	150	150	-	0.00%	
001- 1112- 512 30- 58 GAS, OIL, & LUBRICANTS	2,600	1,900	(700)	-26.92%	
001- 1112- 512 60- 64 MACHINERY & EQUIPMENT	-	-	-	0.00%	
TOTAL EXPENDITURES CITY MANAGER'S OFFICE	106,704	104,209	(2,495)	-2.34%	-9.91%

CITY OF NEPTUNE BEACH  
PROPOSED BUDGET  
FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>ADJUSTED BUDGET 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<u>FINANCE DEPARTMENT</u>					
001- 1113- 513 10- 12 REGULAR SALARIES	82,529	82,529	-	0.00%	
001- 1113- 513 10- 14 OVERTIME	675	600	(75)	-11.11%	
001- 1113- 513 10- 15 SPECIAL PAY	600	600	-	0.00%	
001- 1113- 513 10- 21 FICA	5,187	5,187	-	0.00%	
001- 1113- 513 10- 22 RETIREMENT CONTRIBUTIONS	6,106	6,106	-	0.00%	
001- 1113- 513 10- 23 LIFE & HEALTH INSURANCE	7,816	7,816	-	0.00%	
001- 1113- 513 10- 24 WORKERS' COMPENSATION	375	300	(75)	-20.00%	
001- 1113- 513 10- 25 MEDICARE	1,200	1,200	-	0.00%	
001- 1113- 513 20- 32 ACCOUNTING & AUDIT	12,218	12,585	367	3.00%	
001- 1113- 512 30- 34 OTHER CONTRACTUAL SERV.	450	450	-	0.00%	
001- 1113- 513 30- 40 TRAVEL & PER DIEM	1,800	900	(900)	-50.00%	
001- 1113- 513 30- 41 COMMUNICATIONS SERVICES	480	480	-	0.00%	
001- 1113- 513 30- 42 POSTAGE (INC. FED EX)	145	145	-	0.00%	
001- 1113- 513 30- 45 INSURANCE	1,250	942	(308)	-24.64%	
001- 1113- 513 30- 46 REPAIR & MAINTENANCE	3,500	4,000	500	14.29%	
001- 1113- 513 30- 47 PRINTING & BINDING	400	150	(250)	-62.50%	
001- 1113- 513 30- 49 OTHER CURRENT CHARGES	1,850	1,000	(850)	-45.95%	
001- 1113- 513 30- 51 OFFICE SUPPLIES	3,000	3,000	-	0.00%	
001- 1113- 513 30- 52 OPERATING SUPPLIES	900	450	(450)	-50.00%	
001- 1113- 513 30- 54 BOOKS, SUBSCRIP & MEMBR.	600	600	-	0.00%	
001- 1113- 513 30- 55 EDUCATIONAL COURSES	600	480	(120)	-20.00%	
001- 1113- 513 60- 54 MACHINERY & EQUIPMENT	-	-	-	0.00%	
TOTAL EXPENDITURES FINANCE DEPARTMENT	131,681	129,520	(2,161)	-1.64%	-4.32%
<u>LEGAL COUNSEL</u>					
001- 1114- 514 30- 31 PROFESSIONAL SERVICES	75,000	60,000	(15,000)	-20.00%	
001- 1114- 514 30- 36 LEGAL SERVICES RETAINER	40,000	40,000	-	0.00%	
001- 1114- 514 30- 40 TRAVEL & PER DIEM	-	-	-	0.00%	
001- 1114- 514 30- 52 OPERATING SUPPLIES	100	-	(100)	-100.00%	
001- 1114- 514 30- 54 BOOKS, SUPSCRIP & MEMBER	1,800	800	(1,000)	-55.56%	
TOTAL EXPENDITURES LEGAL COUNSEL	116,900	100,800	(16,100)	-13.77%	-13.77%

\*\*\*\* Depending on Litigation. Has reduced cost of books and subscriptions as well as providing discounts on billing.

CITY OF NEPTUNE BEACH  
PROPOSED BUDGET  
FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>ADJUSTED BUDGET 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<u>BUILDING DEPARTMENT</u>					
001- 1115- 515 10- 12 REGULAR SALARIES	154,609	154,609	-	0.00%	
001- 1115- 515 10- 14 OVERTIME	500	400	(100)	-20.00%	
001- 1115- 515 10- 15 SPECIAL PAY	600	400	(200)	-33.33%	
001- 1115- 515 10- 21 FICA	8,941	8,941	-	0.00%	
001- 1115- 515 10- 22 RETIREMENT CONTRIBUTIONS	10,900	10,900	-	0.00%	
001- 1115- 515 10- 23 LIFE & HEALTH INSURANCE	26,284	26,284	-	0.00%	
001- 1115- 515 10- 24 WORKERS' COMPENSATION	2,800	2,300	(500)	-17.86%	
001- 1115- 515 10- 25 MEDICARE	2,091	2,091	-	0.00%	
001- 1115- 515 30- 31 PROFESSIONAL SERVICES	1,500	1,500	-	0.00%	
001- 1115- 515 30- 34 OTHER CONTRACTUAL SERV.	3,000	2,500	(500)	-16.67%	
001- 1115- 515 30- 40 TRAVEL & PER DIEM	1,000	750	(250)	-25.00%	
001- 1115- 515 30- 41 COMMUNICATIONS SERVICES	1,000	960	(40)	-4.00%	
001- 1115- 515 30- 45 INSURANCE	3,400	3,000	(400)	-11.76%	
001- 1115- 515 30- 46 REPAIR & MAINTENANCE	9,200	5,000	(4,200)	-45.65%	
001- 1115- 515 30- 52 OPERATING SUPPLIES	2,500	2,000	(500)	-20.00%	
001- 1115- 515 30- 54 BOOKS, SUBSCRIP & MEMBR.	1,000	1,000	-	0.00%	
001- 1115- 515 30- 55 EDUCATIONAL COURSES	750	600	(150)	-20.00%	
001- 1115- 515 30- 57 VEHICLE REPAIR & MAINT.	400	300	(100)	-25.00%	
001- 1115- 515 30- 58 GAS, OIL, & LUBRICANTS	3,500	3,400	(100)	-2.86%	
001- 1115- 515 60- 64 MUNICIPAL BOARDS	500	400	(100)	-20.00%	
001- 1115- 515 60- 64 MACHINERY & EQUIPMENT	-	-	-	0.00%	
TOTAL EXPENDITURES BUILDING DEPARTMENT	234,475	227,335	(7,140)	-3.05%	-19.06%

Note: The Building Department is partially funded by building fees.

<u>CITY CLERK'S OFFICE</u>					
001- 1117- 517 10- 12 REGULAR SALARIES	95,722	95,722	-	0.00%	
001- 1117- 517 10- 14 OVERTIME	1,200	1,200	-	0.00%	
001- 1117- 517 10- 15 SPECIAL PAY	1,200	1,150	(50)	-4.17%	
001- 1117- 517 10- 21 FICA	6,065	6,065	-	0.00%	
001- 1117- 517 10- 22 RETIREMENT CONTRIBUTIONS	8,426	8,426	-	0.00%	
001- 1117- 517 10- 23 LIFE & HEALTH INSURANCE	10,738	10,738	-	0.00%	
001- 1117- 517 10- 24 WORKERS' COMPENSATION	283	275	(8)	-2.83%	
001- 1117- 517 10- 25 MEDICARE	1,418	1,418	-	0.00%	
001- 1117- 517 30- 34 OTHER CONTRACTUAL SERV.	1,650	1,000	(650)	-39.39%	
001- 1117- 517 30- 36 ELECTION EXPENSES	3,475	200	(3,275)	-94.24%	
001- 1117- 517 30- 40 TRAVEL & PER DIEM	500	450	(50)	-10.00%	
001- 1117- 517 30- 41 COMMUNICATIONS SERVICES	480	480	-	0.00%	
001- 1117- 517 30- 45 INSURANCE	900	775	(125)	-13.89%	
001- 1117- 517 30- 46 REPAIR & MAINTENANCE	2,125	2,000	(125)	-5.88%	
001- 1117- 517 30- 47 PRINTING & BINDING	3,500	3,000	(500)	-14.29%	
001- 1117- 517 30- 48 PROMOTIONAL & ADVERTISING	7,500	7,500	-	0.00%	
001- 1117- 517 30- 51 OFFICE SUPPLIES	2,500	2,500	-	0.00%	
001- 1117- 517 30- 52 OPERATING SUPPLIES	500	500	-	0.00%	
001- 1117- 517 30- 54 BOOKS, SUBSCRIP & MEMBR.	1,200	1,200	-	0.00%	
001- 1117- 517 30- 55 EDUCATIONAL COURSES	900	800	(100)	-11.11%	
001- 1117- 517 60- 64 MACHINERY & EQUIPMENT	1,000	500	(500)	-50.00%	
TOTAL EXPENDITURES CITY CLERK'S OFFICE	151,282	145,899	(5,383)	-3.56%	0.17%

CITY OF NEPTUNE BEACH  
PROPOSED BUDGET  
FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>ADJUSTED BUDGET 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<u>NON-DEPARTMENTAL</u>					
001- 1119- 519- 10- 12 REGULAR SALARIES	8,926	<u>8,926</u>	-	0.00%	
001- 1119- 519- 10- 14 OVERTIME	500	<u>500</u>	-	0.00%	
001- 1119- 519- 10- 15 SPECIAL PAY	450	<u>450</u>	-	0.00%	
001- 1119- 519- 10- 21 FICA	674	<u>674</u>	-	0.00%	
001- 1119- 519- 10- 22 RETIREMENT CONTRIBUTIONS	1,088	<u>1,000</u>	(88)	-8.09%	
001- 1119- 519- 10- 23 LIFE & HEALTH INSURANCE	2,650	<u>2,650</u>	-	0.00%	
001- 1119- 519- 10- 24 WORKERS' COMPENSATION	460	<u>390</u>	(70)	-15.22%	
001- 1119- 519- 10- 25 MEDICARE	158	<u>158</u>	-	0.00%	
001- 1119- 519- 30- 34 OTHER CONTRACTUAL SERV.	9,000	(1) <u>8,300</u>	(700)	-7.78%	
001- 1119- 519- 30- 41 COMMUNICATIONS SERVICES	18,150	<u>18,150</u>	-	0.00%	
001- 1119- 519- 30- 42 POSTAGE & SHIPPING	7,600	<u>7,600</u>	-	0.00%	
001- 1119- 519- 30- 43 UTILITIES	29,000	<u>29,500</u>	500	1.72%	
001- 1119- 519- 30- 44 RENTALS & LEASES	6,000	<u>6,000</u>	-	0.00%	
001- 1119- 519- 30- 45 INSURANCE	22,900	<u>21,000</u>	(1,900)	-8.30%	
001- 1119- 519- 30- 46 REPAIR & MAINTENANCE	19,000	<u>18,350</u>	(650)	-3.42%	
001- 1119- 519- 30- 47 PRINTING & BINDING	2,500	<u>2,500</u>	-	0.00%	
001- 1119- 519- 30- 48 PROMOTIONAL ACTIVITIES	-	-	-	0.00%	
001- 1119- 519- 30- 51 OFFICE SUPPLIES	6,700	<u>6,700</u>	-	0.00%	
001- 1119- 519- 30- 90 MISCELLANEOUS EXPENSES	300	<u>300</u>	-	0.00%	
001- 1119- 519- 60- 62 BUILDING IMPROVEMENTS	2,500	<u>2,500</u>	-	0.00%	
001- 1119- 519- 60- 64 MACHINERY & EQUIPMENT	20,000	(2) <u>20,000</u>	-	0.00%	
001- 1119- 519- 90- 65 HURRICANE EXPENSES	-	-	-	0.00%	
001- 1119- 519- 90- 75 FESTIVAL	-	-	-	0.00%	
001- 1119- 519- 90- 99 CONTINGENCIES & EMERGENCY	6,500	-	(6,500)	-100.00%	
001- 1119- 581- 10- 50 TRANSFERS, SENIOR CENTER	24,932	<u>24,932</u>	-	0.00%	
001- 1119- 581- 20- 00 DEBT SERVICE CITY YARD	265,000	<u>265,000</u>	-	0.00%	
TOTAL EXPENDITURES NON-DEPARTMENTAL	454,988	445,580	(9,408)	-2.07%	-9.09%
TOTAL ADMINISTRATION EXPENDITURES	<u>1,227,927</u>	<u>1,184,032</u>	<u>(43,895)</u>	-3.57%	-10.11%

- (1) Includes EAP (Employee Assistance), portion of First Call, Termite/Bug contract, postage meter rental, etc.  
(2) Software and equipment maintenance agreements

CITY OF NEPTUNE BEACH  
PROPOSED BUDGET  
FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>ADJUSTED BUDGET 2009</u>		<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<u>POLICE DEPARTMENT</u>						
001- 1221- 521. 10- 12	1,450,426		1,457,896	7,470	0.52%	
001- 1221- 521. 10- 14	154,715	(1)	160,330	5,615	3.63%	
001- 1221- 521. 10- 15	39,500		38,000	(1,500)	-3.80%	
001- 1221- 521. 10- 21	101,968		102,686	718	0.70%	
001- 1221- 521. 10- 22	231,842		253,828	21,986	9.48%	
001- 1221- 521. 10- 23	159,375		159,375	-	0.00%	
001- 1221- 521. 10- 24	50,657		45,000	(5,657)	-11.17%	
001- 1221- 521. 10- 25	23,847		24,015	168	0.71%	
001- 1221- 521. 30- 31	5,000		3,000	(2,000)	-40.00%	
001- 1221- 521. 30- 34	13,500		13,000	(500)	-3.70%	
001- 1221- 521. 30- 35	750		750	-	0.00%	
001- 1221- 521. 30- 40	1,750		1,500	(250)	-14.29%	
001- 1221- 521. 30- 41	48,000		45,000	(3,000)	-6.25%	
001- 1221- 521. 30- 45	84,540		63,852	(20,688)	-24.47%	
001- 1221- 521. 30- 46	12,000		12,000	-	0.00%	
001- 1221- 521. 30- 48	500		500	-	0.00%	
001- 1221- 521. 30- 51	5,000		5,000	-	0.00%	
001- 1221- 521. 30- 52	17,000		15,000	(2,000)	-11.76%	
001- 1221- 521. 30- 54	600		600	-	0.00%	
001- 1221- 521. 30- 55	7,500		7,500	-	0.00%	
001- 1221- 521. 30- 56	3,000		3,000	-	0.00%	
001- 1221- 521. 30- 57	28,000		28,000	-	0.00%	
001- 1221- 521. 30- 58	59,000		55,000	(4,000)	-6.78%	
001- 1221- 521. 30- 59	9,950	(2)	12,500	2,550	25.63%	
001- 1221- 521. 60- 62	3,000		3,000	-	0.00%	
001- 1221- 521. 60- 64	43,000	(3)	25,000	(18,000)	-41.86%	
001- 1221- 521. 80- 10	-		-	-	0.00%	
001- 1221- 521. 80- 15	-		-	-	0.00%	
001- 1221- 521. 80- 20	10,000		-	(10,000)	0.00%	
001- 1221- 521. 80- 25	-		-	-	0.00%	
001- 1221- 521. 80- 30	35,252		35,252	-	0.00%	
001- 1221- 521. 80- 50	-		-	-	0.00%	
TOTAL EXPENDITURES POLICE DEPARTMENT	2,599,672		2,570,584	(29,088)	-1.12%	-1.05%

(1) Due to airshow this fall at Jacksonville Beach

(2) Some uniforms are getting old and in need of replacement and equipping new officer.

(3) Normally we purchase 3 vehicles, this is one car to replace a 2003 vehicle. Video equipment will be purchased with grant money.

CITY OF NEPTUNE BEACH  
 PROPOSED BUDGET  
 FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>ADJUSTED BUDGET 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<u>ANIMAL CONTROL</u>					
001- 1223- 523 10- 12	REGULAR SALARIES	43,059	43,059	-	0.00%
001- 1223- 523 10- 14	OVERTIME	5,000	4,500	(500)	-10.00%
001- 1223- 523 10- 15	SPECIAL PAY	900	600	(300)	-33.33%
001- 1223- 523 10- 21	FICA	3,035	3,035	-	0.00%
001- 1223- 523 10- 22	RETIREMENT CONTRIBUTIONS	3,917	4,006	89	2.27%
001- 1223- 523 10- 23	LIFE & HEALTH INSURANCE	5,200	5,200	-	0.00%
001- 1223- 523 10- 24	WORKERS' COMPENSATION	1,400	1,250	(150)	-10.71%
001- 1223- 523 10- 25	MEDICARE	710	710	-	0.00%
001- 1223- 523 30- 31	PROFESSIONAL SERVICES	250	250	-	0.00%
001- 1223- 523 30- 34	OTHER CONTRACTUAL SERV.	800	600	(200)	-25.00%
001- 1223- 523 30- 40	TRAVEL & PER DIEM	400	400	-	0.00%
001- 1223- 523 30- 41	COMMUNICATIONS SERVICES	600	400	(200)	-33.33%
001- 1223- 523 30- 45	INSURANCE	2,000	1,510	(490)	-24.50%
001- 1223- 523 30- 46	REPAIR & MAINTENANCE	500	500	-	0.00%
001- 1223- 523 30- 51	OFFICE SUPPLIES	200	50	(150)	-75.00%
001- 1223- 523 30- 52	OPERATING SUPPLIES	1,500	1,000	(500)	-33.33%
001- 1223- 523 30- 54	BOOKS, SUBSCRIP. & MEMBER	100	100	-	0.00%
001- 1223- 523 30- 55	EDUCATIONAL COURSES	400	300	(100)	-25.00%
001- 1223- 523 30- 56	RADIO REPAIR & MAINT.	100	100	-	0.00%
001- 1223- 523 30- 57	VEHICLE REPAIR & MAINT.	1,200	1,200	-	0.00%
001- 1223- 523 30- 58	GAS, OIL & LUBRICANTS	3,500	3,000	(500)	-14.29%
001- 1223- 523 30- 59	UNIFORMS	200	100	(100)	-50.00%
001- 1223- 523 60- 64	MACHINERY & EQUIPMENT	-	-	-	0.00%
TOTAL EXPENDITURES ANIMAL CONTROL		74,971	71,870	(3,101)	-4.14%
TOTAL PUBLIC SAFETY EXPENDITURES		<u>2,674,643</u>	<u>2,642,454</u>	<u>(32,189)</u>	-1.20%
					-1.13%

CITY OF NEPTUNE BEACH  
PROPOSED BUDGET  
FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>ADJUSTED BUDGET 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<u>PUBLIC WORKS DEPARTMENT</u>					
001- 1441- 541- 10- 12	REGULAR SALARIES	147,698	147,698	0	0.00%
001- 1441- 541- 10- 14	OVERTIME	3,250	3,250	-	0.00%
0001- 1441- 541- 10- 15	SPECIAL PAY	2,600	2,520	(80)	-3.08%
001- 1441- 541- 10- 21	FICA	9,008	9,515	507	5.63%
001- 1441- 541- 10- 22	RETIREMENT CONTRIBUTIONS	10,858	10,743	(115)	-1.06%
001- 1441- 541- 10- 23	LIFE & HEALTH INSURANCE	14,700	14,700	-	0.00%
001- 1441- 541- 10- 24	WORKERS' COMPENSATION	7,950	7,600	(350)	-4.40%
001- 1441- 541- 10- 25	MEDICARE	2,115	2,225	110	5.22%
001- 1441- 541- 30- 31	PROFESSIONAL SERVICES	250	150	(100)	-40.00%
001- 1441- 541- 30- 34	OTHER CONTRACTUAL SERV.	24,500	24,500	-	0.00%
001- 1441- 541- 30- 40	TRAVEL & PER DIEM	100	50	(50)	-50.00%
001- 1441- 541- 30- 41	COMMUNICATIONS SERVICES	5,225	5,225	-	0.00%
001- 1441- 541- 30- 43	UTILITY SERVICES	138,980	140,980	2,000	1.44%
001- 1441- 541- 30- 44	RENTALS & LEASES	2,500	2,500	-	0.00%
001- 1441- 541- 30- 45	INSURANCE	14,500	11,900	(2,600)	-17.93%
001- 1441- 541- 30- 46	REPAIR & MAINTENANCE	30,500	30,500	-	0.00%
001- 1441- 541- 30- 51	OFFICE SUPPLIES	800	750	(50)	-6.25%
001- 1441- 541- 30- 52	OPERATING SUPPLIES	18,475	16,950	(1,525)	-8.25%
001- 1441- 541- 30- 54	BOOKS, SUBSCRIP. & MEMBER	250	110	(140)	-56.00%
001- 1441- 541- 30- 55	EDUCATIONAL COURSES	550	400	(150)	-27.27%
001- 1441- 541- 30- 57	VEHICLE REPAIR & MAINT.	7,550	7,400	(150)	-1.99%
001- 1441- 541- 30- 58	GAS, OIL & LUBRICANTS	28,007	25,600	(2,407)	-8.59%
001- 1441- 541- 30- 59	UNIFORMS	1,850	1,850	-	0.00%
001- 1441- 541- 60- 62	BUILDING IMPROVEMENTS	-	-	-	0.00%
001- 1441- 541- 60- 64	MACHINERY & EQUIPMENT	11,395	16,200	4,805	42.17%
<b>TOTAL PUBLIC WORKS DEPT. EXPENDITURES</b>		<b>483,611</b>	<b>483,316</b>	<b>(295)</b>	<b>-0.06%</b>
<u>LIFEGUARDS/BEACH CLEANUP</u>					
001- 1775- 575- 10- 12	REGULAR SALARIES	187,682	187,682	-	0.00%
001- 1775- 575- 10- 14	OVERTIME	2,800	2,800	-	0.00%
001- 1775- 575- 10- 15	SPECIAL PAY	1,350	1,400	50	3.70%
001- 1775- 575- 10- 21	FICA	11,865	11,897	32	0.27%
001- 1775- 575- 10- 22	RETIREMENT CONTRIBUTIONS	2,834	2,834	-	0.00%
001- 1775- 575- 10- 23	LIFE & HEALTH INSURANCE	7,500	7,650	150	2.00%
001- 1775- 575- 10- 24	WORKERS' COMPENSATION	7,957	7,500	(457)	-5.74%
001- 1775- 575- 10- 25	MEDICARE	2,434	2,782	348	14.30%
001- 1775- 575- 30- 34	OTHER CONTRACTUAL SERV.	1,150	900	(250)	-21.74%
001- 1775- 575- 30- 41	COMMUNICATIONS SERVICES	75	75	-	0.00%
001- 1775- 575- 30- 43	UTILITY SERVICES	160	160	-	0.00%
001- 1775- 575- 30- 45	INSURANCE	4,000	3,000	(1,000)	-25.00%
001- 1775- 575- 30- 46	REPAIR & MAINTENANCE	1,400	800	(600)	-42.86%
001- 1775- 575- 30- 52	OPERATING SUPPLIES	3,250	3,100	(150)	-4.62%
001- 1775- 575- 30- 55	EDUCATIONAL COURSES	2,500	3,400	900	36.00%
001- 1775- 575- 30- 57	VEHICLE REPAIR & MAINT.	200	500	300	150.00%
001- 1775- 575- 30- 58	GAS, OIL & LUBRICANTS	1,045	1,100	55	5.26%
001- 1775- 575- 30- 59	UNIFORMS	2,500	2,500	-	0.00%
<b>TOTAL EXPEND. LIFE GUARDS/BEACH CLEANUP</b>		<b>240,702</b>	<b>240,080</b>	<b>(622)</b>	<b>-0.26%</b>

Note: Majority of money for this fund received from Jacksonville through the Interlocal Agreement with a 3% increase each year.  
Overtime budgeted in this department is for beach clean-up.

CITY OF NEPTUNE BEACH  
 PROPOSED BUDGET  
 FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>ADJUSTED BUDGET 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<u>TOTAL REVENUES</u>	<u>4,637,548</u>	<u>4,461,987</u>	<u>(175,561)</u>	-3.79%	-6.42%
<u>EXPENDITURES</u>					
TOTAL EXPENDITURES ADMINISTRATION	1,227,927	1,184,032	(43,895)	-3.57%	-10.11%
TOTAL EXPENDITURES PUBLIC SAFETY	2,874,643	2,642,454	(32,189)	-1.20%	-1.13%
TOTAL EXPENDITURES PUBLIC WORKS DEPARTMENT	483,611	483,316	(295)	-0.06%	1.68%
TOTAL EXPENDITURES LIFEGUARD/BEACH CLEANUP	<u>240,702</u>	<u>240,080</u>	<u>(622)</u>	-0.26%	2.05%
TOTAL EXPENDITURES	<u>4,626,883</u>	<u>4,549,882</u>	<u>(77,001)</u>	-1.66%	-3.21%
<u>NET INCOME (LOSS)</u>	<u>10,665</u>	<u>(87,895)</u>			

Below the line items that need to be included:

Unfunded Stormwater Mandate	(25,000)
Stormwater Fund Shortfall	(30,000)
Sanitation Fund Shortfall	<u>(60,000)</u>
Deficit	(202,895)
Millage set at 3.1612 a .3 mill increase	<u>212,031</u>
Balance goes to bolster Reserve Funds	9,136

Millage Rate reflected is the Rolled-Back Rate of 2.8612.

## Budgeted Revenues FY 2010

