

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

<u>ACCT. NUMBER</u>	<u>BUDGET</u> <u>FY 2009</u>	<u>FY 2010</u> <u>BUDGET</u>	<u>% INCREASE</u> <u>(DECREASE) FROM</u> <u>2009 BUDGET</u>	<u>% INCREASE</u> <u>(DECREASE) FROM</u> <u>2008 to 2010</u>
<u>POLICE EDUCATION FUND</u>				
<u>REVENUES</u>				
101-0000-351. 10-00 COURT FINES	9,800	8,500	-13.27%	
101-0000-361. 10-00 INTEREST ON INVESTMENTS	15	5	0.00%	
101-0000-389. 10-00 APPROPRIATED FUND BALANCE	<u>1,000</u>	<u>2,310</u>	<u>0.00%</u>	
TOTAL RECEIPTS	10,815	10,815	0.00%	
<u>EXPENSES</u>				
101-1221-521. 30-40 TRAVEL & PER DIEM	-		0.00%	
101-1221-521. 30-52 OPERATING SUPPLIES	2,000	2,000	0.00%	
101-1221-521. 30-55 EDUCATIONAL COURSES	<u>8,815</u>	<u>8,815</u>	<u>0.00%</u>	
TOTAL EXPENSES	10,815	10,815	0.00%	0%
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>-</u>		

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ACCT. NUMBER	BUDGET FY 2009		FY 2010 BUDGET	% INCREASE (DECREASE) FROM 2009 BUDGET	% INCREASE (DECREASE) FROM 2008 to 2010
<b>COMMUNITY DEVELOPMENT BLOCK GRANT</b>					
<b>REVENUES</b>					
103-0000-337. 30-00 PHYSICAL ENVIRONMENT	54,756		55,375		1.13%
103-0000-337. 30-10 ELDER AFFAIRS GRANT	6,843	(1)	16,500		141.12%
103-0000-381. 10-00 TRANSFER FROM GENERAL FUND	24,932		20,400		-18.18%
103-0000-383. 00-00 DONATIONS	15,000		17,000		13.33%
TOTAL RECEIPTS	101,531		109,275		7.63%
<b>EXPENSES</b>					
103-1110-565. 10-12 REGULAR SALARIES	59,432	(2)	59,432		0.00%
103-1110-565. 10-21 FICA	3,441		3,441		0.00%
103-1110-565. 10-22 RETIREMENT CONTRIBUTIONS	3,811		3,811		0.00%
103-1110-565. 10-23 LIFE & HEALTH INSURANCE	5,117		5,117		0.00%
103-1110-565. 10-24 WORKERS' COMPENSATION	500		475		-5.00%
103-1110-565. 10-25 MEDICARE	805		805		0.00%
103-1110-565. 30-31 PROFESSIONAL SERVICES	-		-		0.00%
103-1110-569. 30-34 OTHER CONTRACTUAL SERV.	-		-		0.00%
103-1110-569. 30-39 GRANT TRAVEL	-		-		0.00%
103-1110-569. 30-40 TRAVEL & PER DIEM	1,000		700		-30.00%
103-1110-569. 30-41 COMMUNICATIONS SERV.	1,200		700		-41.67%
103-1110-569. 30-43 UTILITY SERVICES	6,000		6,000		0.00%
103-1110-569. 30-44 RENTALS & LEASES	-		-		0.00%
103-1110-569. 30-45 INSURANCE	9,000		8,500		-5.56%
103-1110-569. 30-46 REPAIRS & MAINTENANCE	2,000		1,500		-25.00%
103-1110-569. 30-48 PROMOTIONAL & ADVERTISING	-		-		0.00%
103-1110-569. 30-49 OTHER CURRENT CHARGES	1,082		1,000		-7.58%
103-1110-569. 30-51 OFFICE SUPPLIES	500		450		-10.00%
103-1110-569. 30-52 OPERATING SUPPLIES	500		450		0.00%
103-1110-569. 30-54 BOOKS, SUBSCRIP. & MEMBERS.	300		300		0.00%
103-1110-569. 30-55 EDUCATION COURSES	-		-		0.00%
103-1110-569. 30-58 GAS, OIL, AND LUBRICANTS	-		-		0.00%
103-1110-569. 30-90 SENIOR TRIPS	-		-		0.00%
103-1110-569. 60-63 IMPROVEMENTS - NO BLDGS	-		-		0.00%
103-1110-569. 80-70 STATE CAPITAL GRANT	6,843	(1)	16,500		141.12%
103-1110-569. 60-64 MACHINERY & EQUIPMENT	-		-		0.00%
	101,531		109,181		7.53%
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	-		94		-13.00%

(1) Without the Elder Affairs Grant increase in income and expenses for this year there would actually be a decrease of 8.72% in expenditures.

(2) Includes 2 part-time people.

Note: All classes and trips are fee based and people pay for the services they receive.

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<u>ACCT. NUMBER</u>	<u>BUDGET FY 2009</u>		<u>FY 2010 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<b><u>CONVENTION DEVEL. TAX FUND</u></b>					
<b><u>REVENUES</u></b>					
105-0000-312. 10-00 LOCAL OPTION TOURIST TAX	22,000		20,000	-9.09%	
105-0000-361. 10-00 INTEREST ON INVESTMENTS	300		25	-91.67%	
105-0000-367. 20-00 UNREALIZED GAIN (LOSS)	-		-	0.00%	
105-0000-389. 10-00 APPROPRIATED FUND BALANCE	40,000		40,000	0.00%	
TOTAL RECEIPTS	<u>62,300</u>		<u>60,025</u>	-3.65%	
<b><u>EXPENSES</u></b>					
105-1772-572. 30-34 OTHER CONTRACTURAL SERVICES	4,850	(1)	4,850	0.00%	
105-1772-572. 60-62 BUILDING IMPROVEMENTS	2,500		2,500	0.00%	
105-1772-572. 60-63 IMPROVEMENTS - NOT BLDGS.	40,000		20,000	-50.00%	
105-1772-572. 60-64 MACHINERY & EQUIPMENT	15,000	(2)	15,000	0.00%	
105-1772-572. 90-10 TRANSFER TO GENERAL FUND	-	(3)	10,000	100.00%	
TOTAL EXPENSES	<u>62,350</u>		<u>52,350</u>	-16.04%	-16.98%
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>(50)</u>		<u>7,675</u>		
<p>(1) Security system monitoring &amp; phone lines for system.  (2) For playground equipment, etc. for parks as needed.  (3) To transfer monies for repairs to lifeguard station, lifeguard chairs, etc. as needed.</p>					
<b><u>FINES &amp; FORFEITURES</u></b>					
<b><u>REVENUES</u></b>					
105-0000-351. 20-00 CONFISCATED PROPERTY	-		-	0.00%	
105-0000-361. 10-00 INTEREST ON INVESTMENTS	200		25	-87.50%	
105-0000-367. 20-00 UNREALIZED GAIN (LOSS)	-		-	0.00%	
105-0000-389. 10-00 APPROPRIATED FUND BALANCE	35,000		35,175	0.50%	
TOTAL RECEIPTS	<u>35,200</u>		<u>35,200</u>	0.00%	
<b><u>EXPENSES</u></b>					
105-1221-521. 30-52 OPERATING SUPPLIES	35,200		35,200	0.00%	
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>-</u>		<u>-</u>		

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<u>ACCT. NUMBER</u>	<u>BUDGET FY 2009</u>	<u>FY 2010 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<b>LOCAL OPTION GAS TAX FUND</b>				
<b>REVENUES</b>				
107-0000-312. 40-00 LOCAL OPTION GAS TAX/ALT FUEL	254,051	242,986	-4.36%	**
107-0000-351. 10-00 INTEREST ON INVESTMENTS	400	-	-100.00%	
107-0000-361. 20-00 STATE BOARD ADMIN INTEREST	-	-	0.00%	
107-0000-367. 20-00 UNREALIZED GAIN (LOSS)	-	-	0.00%	
107-0000-369. 90-00 OTHER MISC. REVENUES	-	-	0.00%	
107-0000-389. 10-00 APPROPRIATED FUND BALANCE	-	-	0.00%	
TOTAL RECEIPTS	<u>254,451</u>	<u>242,986</u>	-4.51%	
<b>EXPENSES</b>				
107-1441-541. 10-12 REGULAR SALARIES	162,572	<u>155,450</u>	-4.38%	
107-1441-541. 10-14 OVERTIME	4,500	<u>4,500</u>	0.00%	
107-1441-541. 10-15 SPECIAL PAY	4,800	<u>4,800</u>	0.00%	
107-1441-541. 10-21 FICA	9,473	<u>10,215</u>	7.83%	
107-1441-541. 10-22 RETIREMENT CONTRIBUTIONS	13,718	<u>14,828</u>	8.09%	
107-1441-541. 10-23 LIFE & HEALTH INSURANCE	27,676	<u>25,000</u>	-9.67%	
107-1441-541. 10-24 WORKERS' COMPENSATION	8,000	<u>7,395</u>	-7.56%	
107-1441-541. 10-25 MEDICARE	3,619	<u>2,389</u>	-33.99%	
107-1441-541. 30-31 PROFESSIONAL SERVICES	250	<u>250</u>	0.00%	
107-1441-541. 30-34 OTHER CONTRACTUAL SERV.	2,000	<u>2,000</u>	0.00%	
107-1441-541. 30-41 COMMUNICATIONS SERVICES	200	<u>200</u>	0.00%	
107-1441-541. 30-44 RENTALS & LEASES	125	<u>125</u>	0.00%	
107-1441-541. 30-45 INSURANCE	10,500	<u>6,800</u>	-35.24%	
107-1441-541. 30-46 REPAIR & MAINTENANCE	1,900	<u>1,900</u>	0.00%	
107-1441-541. 30-48 PROMOTIONAL & ADVERTISING	-	-	0.00%	
107-1441-541. 30-52 OPERATING SUPPLIES	1,000	<u>1,000</u>	0.00%	
107-1441-541. 30-53 ROAD MATERIALS & SUPPLIES	-	-	0.00%	
107-1441-541. 30-55 EDUCATIONAL COURSES	-	-	0.00%	
107-1441-541. 30-57 VEHICLE REPAIR & MAINT.	900	<u>900</u>	0.00%	
107-1441-541. 30-58 GAS, OIL & LUBRICANTS	550	<u>550</u>	0.00%	
107-1441-541. 30-59 UNIFORMS	1,250	<u>1,250</u>	0.00%	
107-1441-541. 60-62 BUILDING IMPROVEMENTS	-	-	0.00%	
107-1441-541. 60-63 IMPROVEMENTS - NO BLDGS	-	-	0.00%	
107-1441-541. 60-64 MACHINERY & EQUIPMENT	-	-	0.00%	
107-1441-541. 90-64 TRANSFER TO STORMWATER	-	-	0.00%	
	<u>253,033</u>	<u>239,551</u>	-5.33%	
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>1,418</u>	<u>3,435</u>		

\*\*Note: Gas tax estimates received from Florida Dept. of Revenue. Further reductions are possible per the Department of Revenue.

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<u>ACCT. NUMBER</u>	<u>BUDGET FY 2009</u>	<u>FY 2010 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	<u>% INCREASE (DECREASE) FROM 2008 to 2010</u>
<b><u>RADIO COMM. TRUST FUND</u></b>				
<b><u>REVENUES</u></b>				
108-0000-359. 10-00 RADIO COMM. TRUST FUND	20,000	20,000	0.00%	
108-0000-361. 10-00 INTEREST ON INVESTMENTS	160	50	0.00%	
108-0000-389. 10-00 APPROPRIATED FUND BALANCE	<u>22,000</u>	<u>10,000</u>	<u>0.00%</u>	
TOTAL RECEIPTS	42,160	30,050	-28.72%	
<b><u>EXPENSES</u></b>				
108-1221-521. 30-52 OPERATING SUPPLIES	30,000	30,050	0.17%	
108-1221-521. 60-64 MACHINERY & EQUIPMENT	<u>12,160</u>	<u>-</u>	<u>-100.00%</u>	
TOTAL EXPENSES	42,160	30,050	-28.72%	
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>-</u>		
<b><u>BETTER JAX 1/2 CENT TAX</u></b>				
<b><u>REVENUES</u></b>				
109-0000-337. 20-50 BETTER JAX TAX RECEIPTS	350,827	335,299	-4.43%	
109-0000-361. 10-00 INTEREST ON INVESTMENTS	4,500	3,500	-22.22%	
109-0000-367. 20-00 UNREALIZED GAIN (LOSS)	-	-	0.00%	
109-0000-361. 90-10 APPROPRIATED FUND BALANCE	<u>700,000</u>	<u>400,000</u>	<u>-42.86%</u>	(1)
TOTAL RECEIPTS	1,055,327	738,799	-29.99%	
<b><u>EXPENSES</u></b>				
109-1119-519. 90-10 TRANSFER TO GENERAL FUND	265,000	265,000	0.00%	
109-1119-519. 60-63 IMPROVEMENTS	<u>790,327</u>	<u>473,799</u>	<u>-40.05%</u>	(2)
TOTAL EXPENSES	1,055,327	738,799	-29.99%	
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>-</u>		

(1) Bridge completed in prior year.

(2) Funds will be used as needed for emergency capital improvement.

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<u>HOLIDAY/SPECIAL EVENTS FUND</u>				
<u>REVENUES</u>				
110-0000-361. 20-00 STATE BOARD ADMIN INTEREST	25	15	-40.00%	
110-0000-369. 30-00 DONATIONS FOR DECORATIONS	8,000	8,000	0.00%	
110-0000-381. 10-00 TRANSFER FROM GENERAL FUND	-		0.00%	
110-0000-361. 90-10 APPROPRIATED FUND BALANCE	<u>10,000</u>	<u>6,000</u>	<u>-40.00%</u>	
TOTAL RECEIPTS	18,025	14,015	-22.25%	
<u>EXPENSES</u>				
110-1119-519. 30-48 PROMOTIONAL ACTIVITIES	<u>18,025</u>	<u>14,015</u>	<u>-22.25%</u>	
TOTAL EXPENSES	18,025	14,015	-22.25%	-30.94%
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>-</u>		
 <u>96 REVENUE BOND SINKING FUND - CITY YARD LOAN</u>				
200-0000-381. 10-00 TRANS FROM GENERAL FUND	259,739	260,010	0.10%	
200-1119-519. 70-71 PRINCIPAL	222,544	230,534	3.59%	
200-1119-519. 70-72 INTEREST	<u>37,195</u>	<u>29,476</u>	<u>-20.75%</u>	
TOTAL EXPENSES	259,739	260,010	0.10%	
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>-</u>		

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<b><u>STREET IMPROVEMENT FUND</u></b>				
<b><u>REVENUES</u></b>				
302-0000-335. 12- 20 8TH CENT GASOLINE TAX	60,658	60,045	-1.01%	**
302-0000 361. 10- 00 INTEREST ON INVESTMENTS	135	75	-44.44%	
302-0000-389. 10- 00 APPROPRIATED FUND BALANCE	<u>26,000</u>	<u>26,000</u>	<u>0.00%</u>	
TOTAL RECEIPTS	86,793	86,120	-0.78%	
<b><u>EXPENSES</u></b>				
302- 1441- 541- 30- 43 UTILITY SERVICES	650	-	-100.00%	
302- 1441- 541- 30- 47 TOWN CENTER EXPENDITURES	28,000	28,000	0.00%	
302- 1441- 541- 30- 50 MAYPORT FLYOVER EXPEND.	28,000	27,000	-3.57%	
302- 1441- 541- 30- 53 ROAD MATERIALS & SUPPLIES	30,000	31,120	3.73%	
302- 1441- 541- 60- 63 IMPROVEMENTS - NO BUILDINGS	-	-	0.00%	
302- 1441- 541- 60- 64 MACHINERY & EQUIPMENT	<u>143</u>	<u>-</u>	<u>-100.00%</u>	
TOTAL EXPENSES	86,793	86,120	-0.78%	-20.22%
EXCESS (DEFICIENCY) RECEIPTS OVER DISBURSEMENTS	<u>-</u>	<u>-</u>		

(1) For street repairs.

\*\*Note: Gas tax estimates received from Florida Dept. of Revenue. Further reductions are possible per the Department of Revenue.