

**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)</u>	<u>% INCREASE</u> <u>(DECREASE) FROM</u> <u>2009 BUDGET</u>
	<u>REVENUES</u>			
401-0000-343. 31- 12 WATER TAPS	6,350	6,350	-	0.00%
401-0000-343. 31- 15 WATER BASE CHARGE	359,967	377,965	17,998	5.00%
401-0000-343. 31- 16 WATER VOLUME CHARGE	596,716	626,552	29,836	5.00%
401-0000-343. 51- 13 SEWER TAPS	10,350	10,000	(350)	-3.38%
401-0000-343. 51- 15 SEWER BASE CHARGE	647,974	680,373	32,399	5.00%
401-0000-343. 51- 16 SEWER VOLUME CHARGE	1,371,314	1,439,880	68,566	5.00%
401-0000-343. 61- 19 SET-UP FEES	14,000	14,000	-	0.00%
401-0000-343. 65- 15 RECONNECT FEES	16,000	16,000	-	0.00%
401-0000-343. 65- 17 DELINQUENT FEES	48,000	48,000	-	0.00%
401-0000-343. 65- 90 BAD DEBT RECOVERY	-	-	-	0.00%
401-0000-361. 20- 00 STATE BOARD ADMIN INTEREST	6,000	275	(5,725)	-95.42%
401-0000-369. 90- 00 OTHER MISC. REVENUES	12,000	12,000	-	0.00%
401-0000-381. 43- 00 TRANSFER FROM 403	100,000	-	(100,000)	-100.00%
401-0000-381. 44- 00 TRANSFER FROM 404	-	-	-	0.00%
401-0000-381. 45- 00 TRANSFER FROM 405	-	-	-	0.00%
TOTAL REVENUES	3,188,671	3,231,395	42,724	1.34%

(1) Transfer from debt reserve fund has been eliminated in order to build reserves per rate study.

PROPOSED BUDGET
FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>BUDGET FY 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>	
<u>EXPENSES</u>					
<u>GENERAL & ADMIN.</u>					
401-4331-531. 10- 12 REGULAR SALARIES	275,995	305,689	29,694	10.76%	(2)
401-4331-531. 10- 14 OVERTIME	8,500	6,500	(2,000)	-23.53%	
401-4331-531. 10. 15 SPECIAL PAY	2,450	2,800	350	14.29%	
401-4331-531. 10- 21 FICA	17,791	19,529	1,738	9.77%	(2)
401-4331-531. 10- 22 RETIREMENT CONTRIBUTIONS	25,538	28,349	2,811	11.01%	
401-4331-531. 10- 23 LIFE & HEALTH INSURANCE	32,964	37,080	4,116	12.49%	(2)
401-4331-531. 10- 24 WORKERS' COMPENSATION	3,500	3,500	-	0.00%	
401-4331-531. 10- 25 MEDICARE	4,161	4,567	406	9.77%	(2)
401-4331-531. 30- 20 BOND ISSUANCE EXPENSE	10,000	10,000	-	0.00%	
401-4331-531. 30- 31 PROFESSIONAL SERVICES	17,000	16,500	(500)	-2.94%	
401-4331-531. 30- 32 ACCOUNTING AND AUDIT	12,218	12,585	367	3.00%	
401-4331-531. 30- 45 INSURANCE	12,000	9,500	(2,500)	-20.83%	
401-4331-531. 30- 46 REPAIR AND MAINTENANCE	15,000	18,000	3,000	20.00%	
401-4331-531. 30- 49 OTHER CURRENT CHARGES	4,500	6,950	2,450	54.44%	
401-4331-531. 30- 55 EDUCATIONAL COURSES	500	250	(250)	-50.00%	
401-4331-531. 30- 59 UNIFORMS	850	850	-	0.00%	
401-4331-531. 30- 60 OTHER G & A CHARGES	10,500	9,500	(1,000)	-9.52%	
401-4331-531. 60- 64 MACHINERY & EQUIPMENT	3,895	0	(3,895)	-100.00%	
GENERAL & ADMIN. EXPENSES	457,362	492,149	34,787	7.61%	

(2) Note: Actual distribution of workforce more accurately reflected this budget year due to gas tax reduction.

PROPOSED BUDGET
FOR THE YEAR ENDING SEPTEMBER 30, 2010

ACCT. NUMBER EXPENSES	SEWER SERVICES	BUDGET FY 2009	FY 2010 BUDGET	INCREASE (DECREASE)	% INCREASE (DECREASE) FROM 2009 BUDGET
401-4335-535. 10- 12	REGULAR SALARIES	308,022	292,521	(15,501)	-5.03%
401-4335-535. 10- 14	OVERTIME	12,500	10,000	(2,500)	-20.00%
401-4335-535. 10- 15	SPECIAL PAY	4,600	4,600	-	0.00%
401-4335-535. 10- 21	FICA	20,158	19,042	(1,116)	-5.54%
401-4335-535. 10- 22	RETIREMENT CONTRIBUTIONS	24,384	24,570	186	0.76%
401-4335-535. 10- 23	LIFE & HEALTH INSURANCE	45,727	40,000	(5,727)	-12.52%
401-4335-535. 10- 24	WORKERS' COMPENSATION	8,500	8,500	-	0.00%
401-4335-535. 10- 25	MEDICARE	4,714	4,453	(261)	-5.53%
401-4335-535. 30- 31	PROFESSIONAL SERVICES	25,000	25,000	-	0.00%
401-4335-535. 30- 34	OTHER CONTRACTUAL SERV.	41,850	160,000	118,150	282.32%
401-4335-535. 30- 40	TRAVEL AND PER DIEM	400	300	(100)	-25.00%
401-4335-535. 30- 41	COMMUNICATIONS SERVICES	3,800	3,800	-	0.00%
401-4335-535. 30- 42	POSTAGE & SHIPPING	4,800	5,360	560	11.67%
401-4335-535. 30- 43	UTILITY SERVICES	170,761	185,000	14,239	8.34%
401-4335-535. 30- 44	RENTALS AND LEASES	250	250	-	0.00%
401-4335-535. 30- 45	INSURANCE	32,500	24,546	(7,954)	-24.47%
401-4335-535. 30- 46	REPAIR AND MAINTENANCE	58,000	58,000	-	0.00%
401-4335-535. 30- 49	OTHER CURRENT CHARGES	250	250	-	0.00%
401-4335-535. 30- 52	OPERATING SUPPLIES	32,000	32,000	-	0.00%
401-4335-535. 30- 54	BOOKS, SUBSCRIPT. & MEMBER	500	400	(100)	-20.00%
401-4335-535. 30- 55	EDUCATIONAL COURSES	3,300	2,500	(800)	-24.24%
401-4335-535. 30- 57	VEHICLE REPAIR & MAINT	6,000	6,000	-	0.00%
401-4335-535. 30- 58	GAS, OIL, & LUBRICANTS	10,500	10,000	(500)	-4.76%
401-4335-535. 30- 59	UNIFORMS	2,700	2,700	-	0.00%
401-4335-535. 60- 63	IMPROVEMENTS - NOT BUILDINGS	-	-	-	0.00%
401-4335-535. 60- 64	MACHINERY & EQUIPMENT	58,500	61,465	2,965	5.07%
	SEWER SERVICES EXPENSES	879,716	981,256	101,540	11.54%

(3) Engineering for nitrogen removal project at wastewater plant. This will be capitalized to the project.

PROPOSED BUDGET
FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>BUDGET</u>	<u>FY 2010</u>	<u>INCREASE</u>	<u>% INCREASE</u>
<u>EXPENSES</u>	<u>FY 2009</u>	<u>BUDGET</u>	<u>(DECREASE)</u>	<u>(DECREASE) FROM</u>
<u>WATER SERVICES</u>				<u>2009 BUDGET</u>
401-4336-536. 10- 12 REGULAR SALARIES	313,500	313,500	-	0.00%
401-4336-536. 10- 14 OVERTIME	14,500	12,000	(2,500)	-17.24%
401-4336-536. 10. 15 SPECIAL PAY	4,600	4,700	100	2.17%
401-4336-536. 10- 21 FICA	20,621	20,472	(149)	-0.72%
401-4336-536. 10- 22 RETIREMENT CONTRIBUTIONS	24,945	24,945	-	0.00%
401-4336-536. 10- 23 LIFE & HEALTH INSURANCE	55,646	55,500	(146)	-0.26%
401-4336-536. 10- 24 WORKERS' COMPENSATION	9,607	8,900	(707)	-7.36%
401-4336-536. 10- 25 MEDICARE	4,823	4,788	(35)	-0.73%
401-4336-536. 30- 31 PROFESSIONAL SERVICES	-	-	-	0.00%
401-4336-536. 30- 34 OTHER CONTRACTUAL SERV.	25,000	25,000	-	0.00%
401-4336-536. 30- 40 TRAVEL AND PER DIEM	500	400	(100)	-20.00%
401-4336-536. 30- 41 COMMUNICATIONS SERVICES	6,850	6,850	-	0.00%
401-4336-536. 30- 42 POSTAGE (INC. FED EX)	4,800	5,250	450	9.38%
401-4336-536. 30- 43 UTILITY SERVICES	46,000	47,000	1,000	2.17%
401-4336-536. 30- 44 RENTALS AND LEASES	500	500	-	0.00%
401-4336-536. 30- 45 INSURANCE	24,500	18,504	(5,996)	-24.47%
401-4336-536. 30- 46 REPAIR AND MAINTENANCE	65,000	68,000	3,000	4.62%
401-4336-536. 30- 49 OTHER CURRENT CHARGES	150	150	-	0.00%
401-4336-536. 30- 52 OPERATING SUPPLIES	48,500	47,000	(1,500)	-3.09%
401-4336-536. 30- 54 BOOKS, SUBSCRIPT. & MEMBER	750	700	(50)	-6.67%
401-4336-536. 30- 55 EDUCATIONAL COURSES	1,500	1,500	-	0.00%
401-4336-536. 30- 57 VEHICLE REPAIR & MAINT	6,900	6,900	-	0.00%
401-4336-536. 30- 58 GAS, OIL, & LUBRICANTS	19,288	18,500	(788)	-4.09%
401-4336-536. 30- 59 UNIFORMS	2,900	2,900	-	0.00%
401-4336-536. 30- 99 DEPRECIATION EXPENSE	-	-	-	0.00%
401-4336-536. 60- 63 IMPROVEMENTS - NOT BUILDINGS	-	-	-	0.00%
401-4336-536. 60- 64 MACHINERY & EQUIPMENT	44,250	43,765	(485)	-1.10%
WATER SERVICES EXPENSES	745,630	737,724	(7,906)	-1.06%
TOTAL OPERATING EXPENSES	2,082,708	2,211,130	128,422	

PROPOSED BUDGET
FOR THE YEAR ENDING SEPTEMBER 30, 2010

<u>ACCT. NUMBER</u>	<u>BUDGET FY 2009</u>	<u>FY 2010 BUDGET</u>	<u>INCREASE (DECREASE)</u>	<u>% INCREASE (DECREASE) FROM 2009 BUDGET</u>
<u>INTERFUND TRANSFERS</u>				
401-4381-581. 90- 10 TRANSFER TO GENERAL FUND	50,000	<u>50,000</u>	-	0.00%
401-4381-581. 90- 43 TRANS. TO REVENUE BOND S/F	332,083	<u>332,083</u>	-	0.00%
401-4381-581. 90- 44 TRANS. TO DEP PAYMENT FUND	415,602	<u>415,602</u>	-	0.00%
INTERFUND TRANSFERS	<u>797,685</u>	<u>797,685</u>	-	0.00%
TOTAL EXPENSES ENTERPRISE FUNDS	<u>2,880,393</u>	<u>3,008,815</u>		4.46%
NET INCOME (LOSS)	<u>308,278</u>	<u>222,580</u>		
WATER AND SEWER FUND				

PROPOSED BUDGET
FOR THE YEAR ENDING SEPTEMBER 30, 2010

ACCT. NUMBER	BUDGET FY 2009	FY 2010 BUDGET	INCREASE (DECREASE)	% INCREASE (DECREASE) FROM 2009 BUDGET
SANITATION SYSTEM FUND				
430-0000-343. 41- 42 GARBAGE PICKUP	1,143,289	1,143,289	-	0.00%
430-0000-343. 41- 43 RECYCLING FEES	20	20	-	0.00%
430-0000-343. 41- 45 RECYCLING CONTAINER FEE	3,300	3,300	-	0.00%
430-0000 381. TRANSFER FROM GENERAL FD.	-	60,000	60,000	100.00%
430-0000-389. 10- 00 APPROPRIATED FUND BALANCE	-	-	-	0.00%
TOTAL SANITATION REVENUES	1,146,609	1,206,609	60,000	5.23%
430-4334-534. 10- 12 REGULAR SALARIES	105,551	105,551	-	0.00%
430-4334-534. 10- 14 OVERTIME	3,500	3,500	-	0.00%
430-4334-534. 10. 15 SPECIAL PAY	1,000	1,000	-	0.00%
430-4334-534. 10- 21 FICA	6,823	6,823	0	0.00%
430-4334-534. 10- 22 RETIREMENT CONTRIBUTIONS	9,905	9,905	-	0.00%
430-4334-534. 10- 23 LIFE & HEALTH INSURANCE	14,800	14,800	-	0.00%
430-4334-534. 10- 24 WORKERS' COMPENSATION	1,825	1,825	-	0.00%
430-4334-534. 10- 25 MEDICARE	1,596	1,596	(0)	-0.02%
430-4334-534. 30- 32 ACCOUNTING & AUDIT	4,142	4,266	124	3.00%
430-4334-534. 30- 34 OTHER CONTRACTUAL SERV.	964,953	993,171	28,218	2.92%
430-4334-534. 30- 42 POSTAGE (INC. FED EX)	3,000	4,250	1,250	41.67%
430-4334-534. 30- 45 INSURANCE	13,500	10,300	(3,200)	-23.70%
430-4334-534. 30- 46 REPAIR AND MAINTENANCE	7,000	7,200	200	2.86%
430-4334-534. 30- 49 OTHER CURRENT CHARGES	2,500	3,000	500	20.00%
430-4334-534. 30- 52 OPERATING SUPPLIES	3,000	3,000	-	0.00%
430-4334-534. 30- 59 UNIFORMS	150	150	-	0.00%
430-4334-534. 30- 99 DEPRECIATION EXPENSE	-	10,000	10,000	0.00%
430-4334-534. 60- 64 MACHINERY & EQUIPMENT	-	-	-	0.00%
SOLID WASTE SERVICES	1,143,245	1,180,337	37,092	3.24%
430-4381-581. 41 00 TO GENERAL FUND	-	-	-	0.00%
TOTAL SANITATION EXPENSES	1,143,245	1,180,337		3.24%
NET INCOME (LOSS)	3,364	(1) 26,272		

(1) Note: Income from this fund will go to reduce the deficit currently in the fund per prior year audit.

PROPOSED BUDGET
FOR THE YEAR ENDING SEPTEMBER 30, 2010

ACCT. NUMBER	BUDGET FY 2009	FY 2010 BUDGET	INCREASE (DECREASE)	% INCREASE (DECREASE) FROM 2009 BUDGET	
STORMWATER UTILITY FUND					
441-0000-343. 71- 10 STORMWATER UTILITY FEES	182,500	170,000	(12,500)	-6.85%	
441-0000-361. 20- 00 STATE BOARD ADMIN INTEREST	250	-	(250)	-100.00%	
441-0000 381. TRANSFER FROM GENERAL FD.		55,000	55,000	100.00%	
441-0000-381. 64- 00 TRANSFER FROM GAS TAX	19,595	-	(19,595)	-100.00%	
TOTAL STORMWATER REVENUES	202,345	225,000	22,655	11.20%	
441- 1441-541. 10- 12 REGULAR SALARIES	73,440	73,440	-	0.00%	
441- 1441-541. 10- 14 OVERTIME	1,800	1,500	(300)	-16.67%	
441- 1441-541. 10. 15 SPECIAL PAY	1,275	1,530	255	20.00%	
441- 1441-541. 10- 21 FICA	4,744	4,741	(3)	-0.06%	
441- 1441-541. 10- 22 RETIREMENT CONTRIBUTIONS	5,356	5,356	-	0.00%	
441- 1441-541. 10- 23 LIFE & HEALTH INSURANCE	12,200	12,200	-	0.00%	
441- 1441-541. 10- 24 WORKERS' COMPENSATION	2,850	2,400	(450)	-15.79%	
441- 1441-541. 10- 25 MEDICARE	1,109	1,109	(0)	-0.02%	
441- 1441-541. 30- 31 PROFESSIONAL SERVICES	5,000	30,000	25,000	500.00%	(1)
441- 1441-541. 30- 32 ACCOUNTING & AUDIT	596	614	18	3.00%	
441- 1441-541. 30- 34 OTHER CONTRACTUAL SERV.	38,000	6,000	(32,000)	-84.21%	(2)
441- 1441-541. 30- 40 TRAVEL & PER DIEM	50	50	-	0.00%	
441- 1441-541. 30- 41 COMMUNICATIONS SERVICES	525	525	-	0.00%	
441- 1441-541. 30- 42 POSTAGE (INC. FED EX)	100	100	-	0.00%	
441- 1441-541. 30- 45 INSURANCE	8,900	6,600	(2,300)	-25.84%	
441- 1441-541. 30- 46 REPAIR AND MAINTENANCE	15,000	13,500	(1,500)	-10.00%	
441- 1441-541. 30- 49 OTHER CURRENT CHARGES	1,400	1,000	(400)	-28.57%	
441- 1441-541. 30- 52 OPERATING SUPPLIES	2,300	2,000	(300)	-13.04%	
441- 1441-541. 30- 55 EDUCATIONAL COURSES	50	50	-	0.00%	
441- 1441-541. 30- 57 VEHICLE REPAIR & MAINTENANCE	1,750	1,750	-	0.00%	
441- 1441-541. 30- 58 GAS, OIL & LUBRICANTS	6,200	5,750	(450)	-7.26%	
441- 1441-541. 30- 59 UNIFORMS	500	620	120	24.00%	
441- 1441-541. 30- 99 DEPRECIATION EXPENSE		23,126	23,126	100.00%	
441- 1441-541. 60- 63 IMPROVEMENTS, NOT BUILDINGS	-	1,965	1,965	100.00%	
441- 1441-541. 60- 64 MACHINERY & EQUIPMENT	19,200	25,102	5,902	30.74%	(3)
TOTAL STORMWATER EXPENSES	202,345	221,028	18,683	9.23%	
NET INCOME (LOSS)	-	3,972			

- (1) Unfunded Mandate
- (2) Amount formerly paid for street sweeping.
- (3) Payment on Street Sweeper

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2010 - 2014

Project Title Capital Improvements
 Department Wastewater Department
 Funding Source Current operating revenue and Debt

Project Description and Reason Necessary:

	Capital Asset Requested	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
1	Manhole & Sewer Rehab	31,500	26,500	27,000	27,000	27,000	139,000
2	Fletcher Ditch Sewer Crossing	20,000					20,000
3	Effluent Pumps Replacement		18,000	18,000			36,000
4	Sewer Plant Rehab (Nitrogen Removal)		1,700,000				1,700,000
5	Sewer Line Replacement					3,000,000	3,000,000
6							
7							
8							
9							
	Total	51,500	1,744,500	45,000	27,000	3,027,000	4,895,000

Future Operating Budget Impact:

	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	Total
Wastewater Operating Revenues	51,500	44,500	45,000	27,000	27,000	195,000
SRF Loans or Debt *		1,700,000	-	-	3,000,000	4,700,000
*Possible grant for \$700,000 on plant.						

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2010 - 2014

Project Title Capital Improvements

Department Water Department

Funding Source Current Revenues and Debt

Project Description and Reason Necessary:

	<u>Capital Asset Requested</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Total</u>
1	Variable Frequency Drives (Plant)	15,000					15,000
2	6" Centrifugal Pump/HS Pump			15,000			15,000
3	Water Line Replacement					2,215,000	2,215,000
4	Truck Replacement		18,000		18,000		36,000
5							
6							
7							
8							
9							
	Total	15,000	18,000	15,000	18,000	2,215,000	2,281,000

Future Operating Budget Impact:

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Total</u>
Water Operating Revenues	15,000	18,000	15,000	18,000		66,000
SRF Loan or Debt					2,215,000	2,215,000

CITY OF NEPTUNE BEACH
CAPITAL IMPROVEMENT PROGRAM - PROJECTS / EQUIPMENT OVER \$15,000
5 - YEAR PLAN - FISCAL YEARS 2010 - 2014

Project Title Capital Improvements

Department Stormwater

Funding Source _____

Project Description and Reason Necessary:

	<u>Capital Asset Requested</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Total</u>
1	Replacement Vehicles		24,000	32,500			56,500
2	Boom Mower			75,000			75,000
3							-
4							
5							
6							
7							
8							
9							
	Total	-	24,000	107,500	-	-	131,500

Future Operating Budget Impact:

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Total</u>
	-	24,000	107,500	-	-	131,500