



Better living in Satellite Beach starts with our employees..

City of Satellite Beach
Fiscal Year 2013/2014
**Adopted Operating Budget &
Five-Year Capital Improvements Plan**



BETTER

LIVING

IN SATELLITE BEACH



"Breaking Ground for New Homes in Satellite Beach"

PERCY L. HEDGECOCK

General Contractor

197 HARWOOD AVENUE PHONE EAU GALLIE AM 2-1258
SATELLITE BEACH, FLORIDA

Elected Officials:

Mayor
Vice Mayor
Councilmembers

Frank Catino
Mark Brimer
Sheryl Denan
Lorraine Gott
Dominick Montanaro

Executive Leadership Team:

City Manager	Courtney Barker
Assistant City Manager/ Support Services Director	Andy Stewart
Building Official	John Stone
City Clerk	Leonor Olexa
Assistant Finance Director	Christine Fain
Fire Chief	Donald Hughes
Police Chief	Jeff Pearson
Public Works Director	Allen Potter
Recreation Director	Kerry Stoms



Satellite Beach Fire Department

City of Satellite Beach
565 Cassia Boulevard
Satellite Beach, Florida 32937



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August 30, 2013

Honorable Mayor
Members of City Council
Residents of Satellite Beach, Florida

As required by City Charter Section 6.03, the City Manager must present a proposed budget to the City Council no later than the first regularly-scheduled meeting in August. Accordingly, I am pleased to present a proposed budget for FY 2013/14 in the amount of \$11,685,688. Prepared responsibly and conservatively to ensure accountability to the taxpayers of Satellite Beach, this budget is balanced at the millage rate of 8.3206 mills.

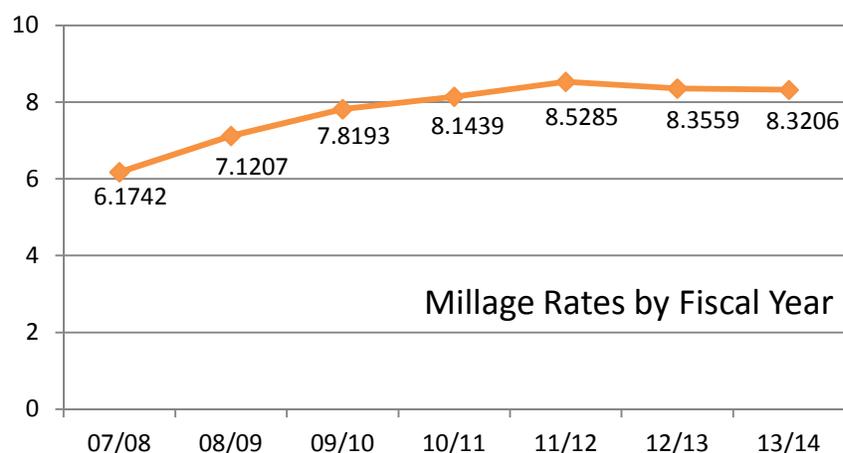
The proposed budget was drafted with three underlying objectives:

- Create an environment that fosters and encourages investment in our City;
- Provide services that improve the quality of life for our residents; and
- Improve employee morale among all City Departments.

Budget Highlights

Millage Rate & Ad Valorem (Property) Tax Revenues

The proposed FY 2013/14 General Fund budget is balanced at a millage rate of 8.3206 mills, which is slightly lower than the rate levied last year (FY 2012/13). Because of increased property values in our City, this millage rate will generate net ad valorem revenues of \$5,259,173 as compared to \$4,947,541 in FY 2012/13.



Our City's 2013 preliminary taxable property values from the Brevard County Property Appraiser have increased 5.5% over our 2012 values. This increase is the second-largest percentage increase among all Brevard County municipalities. This is a positive financial

indicator for our City, demonstrating the exceptional quality of life we provide our residents through our public-safety services, our recreation amenities, and our redevelopment projects.

With the millage rate of 8.3206, the proposed budget will provide an additional \$311,632 in budgeted ad-valorem revenues for our City as a result of increased property values. These additional funds will be used to restore, upgrade, and maintain badly-needed infrastructure/facilities, many of which were severely decreased or eliminated in the six years following the housing-market collapse in 2007. As did many other cities during that time, our City reduced capital expenses and eliminated positions throughout all Departments as revenues declined substantially. However, any further delays in funding capital needs and critical positions will simply cost our City more in the future. We must now begin to slowly implement a plan for replacing capital assets and equipment to avoid large unplanned and unbudgeted expenditures mid-year.

Employee Benefits

The proposed budget includes an across-the-board 3% Cost of Living Adjustment (COLA) for our City employees. Our employees have received no COLAs since 2009, even though Bureau of Labor Statistics shows that the Consumer Price Index has increased 7.9% since 2009.



The proposed budget continues to fund 100% of employee benefits, which include health, dental, life, vision, and retirement benefits. Like many others throughout Florida and the U.S., our City has been faced with rising health insurance premiums, and this budget includes an approximate 5% increase to the current plan premiums.

Since the City currently requires our employees to pay 50% of the cost for their dependents' coverage, the 3% COLA is not sufficient to allow some employees to see a benefit of the COLA. Therefore, this budget includes having the City pay for the approximate 5% premium increase

for the employees for this year only. This change will allow all employees to fully benefit from this year's proposed 3% COLA.

Employee Positions

The proposed FY 2013/14 budget includes one new part-time position and one new full-time position. Currently, the total number of City positions is 82 full-time, two permanent part-time, and 34 temporary part-time.

Budget Year	Full-Time	Permanent Part-Time	Temporary Part-Time	Total
FY 11/12	84	9	47	140
FY 12/13	78	5	34	117
FY 13/14	82	2	34	120

The new positions are imperative to enable our City to continue to provide the exceptional services expected by our residents. While they will not restore the service levels enjoyed prior to the economic downturn, they will provide the minimum staffing needed to carry out the City's day-to-day operations. These positions were presented during the City Council's annual Levels of Service workshop meeting and include the following:

Job Title	Department	Type
Fire Inspector	Fire Department	Part-Time
Maintenance Specialist	Public Works	Full-Time

Volunteer Hours

Each year our City depends on volunteers to help reduce its overall staffing needs. We are fortunate to have volunteers who work countless hours to better our community. A priceless asset, they save our City tens of thousands of dollars each year.

Community Redevelopment Trust Fund ("Redevelopment Fund")

In 2013, the tax-increment value of the properties within our Redevelopment District increased 7.7% over the 2012 value. This Fund continues to provide for projects identified in the budget and also reimburses the City for maintenance costs associated with the Redevelopment District.

At fiscal year-end, the proposed budget will reimburse the County \$117,316 and our City \$199,755 with tax-increment revenues exceeding expenditures in the Redevelopment Fund. The City will use these excess revenues to increase the General Fund reserves and will continue this practice until FY 2018/19. This will allocate a total of \$1,311,213 to General Fund reserves over the next seven years, including FY 2012/13. Meanwhile, the Community Redevelopment

Agency (CRA) will continue to complete projects, including beach-access improvements and improvements along the A1A corridor.

Capital Projects

A new feature in the proposed FY 2013/14 budget is a Capital Improvements Plan (CIP) that forecasts and matches projected revenues and capital needs over a five-year period. The capital improvements for 2013/14 (totaling \$519,299) are funded in the proposed budget. Improvements shown for subsequent years are simply a plan of desired capital needs. Over the next five fiscal years, total expenditures for all capital improvements (including infrastructure, facilities, equipment, fleet, and technology) total \$6,063,704. This is an aggressive plan for our City, which may need to be amended in future budgets.

Stabilization Reserve

To begin re-establishing stability in our City's finances, the proposed budget includes the new policy establishing a line item in the General Fund called Stabilization Reserve. Comprising 80% of the assigned and unassigned General Fund reserves, the Stabilization Reserve will be used only for emergencies or for specific purposes determined by formal action of the City Council. This Stabilization Reserve in FY 2013/14 is proposed to be \$444,968 at September 30, 2014, with total General Fund reserves of \$786,078.

Conclusion

The theme of this year's budget is "Better living in Satellite Beach starts with our employees." Each section of the proposed budget reflects a determination to increase the productivity of our excellent workforce within budget constraints. Your Leadership Team and staff are excited about the challenges and opportunities for the upcoming fiscal year. The proposed budget lays the framework to meet the City Council's identified goals and begin to stabilize the City's finances as the economy slowly recovers.

With input from all City Departments, a balanced budget for FY 2013/14 is hereby submitted to City Council for approval. I would like to thank the Mayor and Council for their support. I would also like to thank all our City employees for the outstanding job they do every day in providing quality services to our residents.

Sincerely,



Courtney Barker
City Manager

The intent of this FY 2013/14 budget document is to present the City's budget in a comprehensive yet easy-to-read fashion. Opening with a listing of our elected officials and executive leadership team, it contains the City Manager's Budget Message highlighting budget priorities and issues for the new fiscal year, as well as the following sections.

Introduction (pages 6 - 15). This section provides:

- Important statistical data about the City and an overview of City demographics;
- Budget-preparation calendar to ensure deadlines and other requirements are met, as well as a description of the budget process;
- City Charter requirements for the budget;
- City's fiscal policies, including those related to annual operating budgets;
- Descriptions of all Funds within the budget; and
- Department-level organization chart showing the City's overall structure and operations.

Summary Tables and Charts (pages 16 - 23). This section provides:

- Tables and charts summarizing past, current, and proposed budget revenues and expenditures;
- Discussion of General Fund revenue sources and related trends, including a graph of the latest five-year historical trend;
- Recommended vs. projected General Fund reserves for FY 2013/14; and
- Discussion of City debt policy and current City debt, including debt pay-off dates.

General Fund Revenues (pages 24 - 26). This section provides details of General Fund revenues, including funds transferred from other revenue sources.

General Fund Expenditures (pages 27 - 47). This section provides:

- Detailed operating expenses for General Government Services;
- Detailed operating expenses and organization charts for each City Department (Legislative, City Clerk, Support Services, Police, Fire, Building & Zoning, Public Works, and Recreation); and
- Information on interfund transfers and General Fund reserves.

Special Revenue Funds (pages 48 - 60). This section presents revenue and expenditure sources which must be used for specific purposes (stormwater, law enforcement, redevelopment, capital assets, and other community services).

Planning for the Future (pages 61 - 67). This section presents a proposed budget for the City's Five-Year Capital Improvements Plan, which facilitates long-range planning and budgeting for capital needs.

Glossary & Acronyms (pages 68 – 71). This section explains key terms and acronyms used throughout this budget document.

Introduction



Year Incorporated: As a municipality, Satellite Beach goes back only to August 3, 1957 when, by a margin of 45 to 11, residents voted (in the Castle Dare Realty Office on the southwest corner of A1A and Park Avenue, now the VFW lodge) to incorporate as the Town of Satellite Beach. The 57th eligible voter was downrange at the time of the election and was not available to vote.

Form of Government: A five-member City Council, including a Mayor, is elected at-large to establish policy for the City. A City Manager appointed by Council implements that policy in running the City's government.

Geography/Location: Satellite Beach is a coastal community spanning the barrier island between the Banana River segment of the Indian River Lagoon on the west and the Atlantic Ocean on the east. It is located in Brevard County, Florida, 15 miles south of Cape Canaveral Air Force Station and NASA's John F. Kennedy Space Center.

Size: The City's corporate boundary encompasses 2,467 acres (3.8 square miles), of which 1,850 acres (2.9 square miles) are land and 617 acres are navigable water in the Banana River and the City's canals. The City's largest east-west dimension is 1.5 miles (along Cassia Boulevard from the Atlantic Ocean beach to the Banana River shoreline of Lansing Island). The City's largest north-south dimension is 2.8 miles along the City's oceanfront.

Topography: Nearly 25% of the City's land-surface elevation is below 4 feet, 50% is below 6 feet, and more than 85% is below 10 feet, with the highest elevations of 14 to 22 feet along the dune ridge underlying or seaward of State Road A1A.

Shoreline: There are 7.7 miles of shoreline in the City, including 2.8 miles of Atlantic Ocean beach, 1.3 miles of Banana River shoreline, and 3.6 miles of shoreline fronting navigable canals connected to the Banana River.

Climate: Satellite Beach is located in the region where tropical and temperate climatic zones overlap. Monthly average high temperatures range from 71°F to 91°F, and average monthly low temperatures range from 49°F to 73°F. Annual rainfall averages 52 inches.

Population: According to Florida Bureau of Economic and Business Research, 2012, the City's population is 10,315 (206 more than the 2010 U.S. Census count).

Demographics: (2010 U.S. Census):

- Of the City's total population:
 - 21% are younger than 18;
 - 20% are 65 or older;
 - 19% are military veterans;
 - 2% are active-duty military.

- Of the City's 4,283 households:
 - 54% are husband/wife families, of which 34% include children under 18 years old;
 - 26% are individuals living alone, of which 48% are 65 or older.
 - 33% receive Social Security retirement income.
- Of the City's 4,953 housing units, 86% are occupied, of which 76% (66% of all units) are owner-occupied, with 96% of those being the owner's primary residence.

Education:

- Of the City's 7,444 residents who are 25 or older:
 - 97% graduated from high school;
 - 25% have a bachelor's degree;
 - 17% have a graduate or professional degree.

Income (in 2011):

- Median household income was \$60,870, and median family income was \$75,159.
- 25% of households and 32% of families made more than \$100,000.
- 41% of households and 30% of families made less than \$50,000.
- 12% of households and 8% of families made less than \$25,000.



2013 Date	Action Item
July 7	Council Approves Proposed Budget Calendar
July 17	City Manager Submits Proposed Budget & Millage Rate to Council
July 31	City Manager Presents Proposed Budget; Council Sets Tentative Millage Rate
August 7	Council Approves Resolution Establishing FY 2013/14 Stormwater Assessment
September 4	Council Holds Public Hearing on Proposed Budget, Approves Millage Rate & Budget Ordinance on First Reading
September 18	Council Adopts Millage Rate & Budget Ordinance on Second Reading
For information regarding meeting times and locations, visit www.satellitebeachfl.org	

Budget Process

The City budget is adopted by ordinance in accordance with the City Charter. Prior to that, a public hearing—advertised as required by Section 200.065, Florida Statutes (known as the TRIM law)—must be held. State law requires a balanced budget, i.e., a budget in which total expenditures (including allocations to reserves) equal total revenues from all sources. The budget is developed on the modified accrual basis of accounting.

Involving the City Council, City Manager, and Department Directors, the budget process continues throughout the City's fiscal year, which begins October 1 and ends September 30. After the fiscal year begins, staff prepares monthly reports of budgeted-versus-actual revenues and expenditures. These reports are used by management to monitor spending and plan for the next year's budget. Any additional expenses not included in the budget must have prior Council approval. A budget amendment is done within 60 days after year-end in accordance with Section 166.241, Florida Statutes. While the budget is prepared on a line-item basis, Department Directors may adjust non-personnel appropriations as long as the Department's total approved budget is not exceeded.

Sec. 6.03. Budget.

(a) *City manager's proposed budget.* No later than the first regular city council meeting in August, the city manager shall present a proposed budget to the city council for all operations of city government for the next fiscal year. In addition to any other(s) the city council may request, the proposed budget shall contain the following components:

- (3) The city manager's budget message explaining the important features, financial issues, policies and proposed policy changes, and objectives of the proposed budget;
- (2) A budget summary presenting an overview of sources and amounts of anticipated revenues and expenditures; and
- (3) A detailed budget presenting the specifics of all anticipated revenues and expenditures.

(b) *City council's proposed budget.* After considering and revising the city manager's budget as it deems necessary, the city council shall adopt a proposed budget and determine tax requirements under that budget.

(c) *Public hearing.* The city council shall hold a public hearing on its proposed budget at the first regular city council meeting in September, or at such other time as the city council may approve. Notice of the hearing shall be provided as required by law. All members of the public shall have the opportunity to be heard on the budget at the public hearing. After the public hearing, the city council may amend any part of its proposed budget except for expenditures required by law or debt service.

(d) *City council's approved budget.* No later than September 30, the city council shall adopt an ordinance approving a final balanced budget with the same components as the city manager's budget. The city clerk shall then certify the taxes levied under the budget and make copies of the budget available to all interested persons.

(e) *Prohibition.* Funds shall not be transferred from one department to another or allocated for items not included in the approved budget without prior approval of the city council.

FISCAL POLICIES GENERALLY

1. The City's annual operating budget shall balance the public-services needs of its residents with the fiscal capabilities of the City. It is intended to achieve the goals established by City Council for the fiscal year. The City shall provide a balance of services, with special emphasis on public safety, quality of life, and compliance with various state and federal mandates and the City's Comprehensive Plan. These services shall be provided on a most-cost-effective basis and achieve a balance between personnel and other kinds of expenditures.
2. The City recognizes that its residents deserve a commitment from the City to fiscal responsibility, the cornerstone of which is a balanced budget. Annual expenses will be balanced with revenues or income estimates that can reasonably and normally be projected for the fiscal year. New programs or changes in programs or policies which would require the expenditure of additional operating funds will be funded either through reductions in existing programs of lower priority or through adjustments to fee rates, service charges, or taxes. Requests for new programs or changes to programs or policies will be accompanied by an analysis of the short- and long-term impact on the operational budget caused by such circumstances. A standard format using this procedure shall be routinely provided to the Council when requesting approval of any new or changed program or policy.
3. New programs, services, or facilities shall be based on general resident need or demand.
4. The City shall maintain its accounting records in accordance with Generally Accepted Accounting Principles (GAAP) applied to governmental units, as promulgated by the Governmental Accounting Standards Board (GASB).
5. The City shall provide funding for public services on a fair and equitable basis, and shall not discriminate in providing such services on the base of race, gender, color, religion, national origin, physical or mental handicap, or sexual orientation.
6. Budget appropriations for all City expenditures shall be under Council control.
7. Interfund loans must be supported by a fiscally-sound source of funds available for repayment.
8. The City's budget shall be prepared in a format which correlates with costs reported in the City's Comprehensive Annual Financial Report.

9. The City shall maintain a system to ensure that Departments adhere to the budget. Quarterly reports comparing budgeted-to-actual revenues and expenditures shall be provided to the City Council with significant deviations explained.
10. Departments shall reduce their expenditures to offset any revenue shortfalls.
11. The City shall maintain and update a five-year capital improvements budget. Annually, the City shall inventory and assess the condition of its physical assets. The five-year Capital Improvements Plan will be adjusted according to the assessment.

FISCAL POLICIES FOR ANNUAL OPERATING BUDGETS

1. Revenue projections shall be based on analysis of historical trends and reasonable assumptions of future conditions. To reduce the danger of unforeseen fluctuations during unstable economic conditions, a diversified revenue structure shall be maintained to ensure funding to continue operations and protect the City. Revenue estimates shall be made on a reasonably-conservative basis to ensure that estimates are realized.
2. The operating budget shall be based on no more than 98% of anticipated revenues, including 98% of the certified taxable value of the property tax roll.
3. The City shall not use long-term debt or unpredictable revenues to fund expenditures required for operations.
4. The operating budget for all funds shall be balanced using current-year revenues to fund current-year expenditures. Anticipated revenues from all sources shall equal estimated expenditures for all purposes.
5. Fund balances shall not normally be used to support routine annual operating expenses. Fund balances may be used to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis.
6. As early as practical in each annual budgeting cycle, the Council shall give direction as to the circumstances under which a property-tax-rate (millage rate) increase would be considered. Normally, such direction should be given in April of each year in conjunction with setting a tentative budget calendar.
7. The City shall maintain and manage a General Fund Stabilization Reserve balance equal to at least 60 days of budgeted operating expenditures. The Stabilization Reserve shall be fully established and funded by FY 2017/18.

8. Department Directors may make budget transfers within their Departments, with the exception of personnel expenditures (payroll, benefits, training).
9. Funds shall not be transferred from one Department to another or allocated for items not included in the approved budget without prior approval of Council. A budget amendment shall be adopted by ordinance within 60 days after close of the fiscal year and shall include those items approved by Council throughout the fiscal year.
10. Service charges, rents, and fee structures shall be established to ensure recovery of City costs for applicable programs and services to the fullest extent possible, considering public benefit. A review of cost-of-service and rate structures shall be routinely performed.

The City's budget addresses two main types of governmental funds:

1. **General Fund**, the City's primary operating fund, containing all financial resources of the general government except those required to be accounted for in another fund.
2. **Special Revenue Funds**, derived from specific revenue sources and used only for specific purposes designated by law or Council action. The City has the following five special revenue funds:

a. **Community Redevelopment Trust Fund ("Redevelopment Fund")**: With revenues from TIF funds generated from properties in the City's Redevelopment District, this major fund is used only for improvements within the District.

b. **Capital Assets Fund**: With revenues obtained from the 6% utility tax on our residents' use of electricity and natural gas (including bottled gas and propane), this fund is used only for capital expenditures (i.e., capital items which cost at least \$750).

c. **Stormwater Utility Fund ("Stormwater Fund")**: With revenues obtained from the stormwater utility fee (an annual assessment on each property in the City at \$65 per single family home, less for multi-family residences, and varying rates for commercial properties depending on size), this fund is used only for stormwater-drainage system improvements and maintenance.

d. **Law Enforcement Trust Fund**: With revenues obtained primarily from forfeitures from felony arrests, State law requires that this fund be used only for law enforcement investigations, training, and equipment not normally funded by the General Fund.

Overview of Fund Types

1. **General Fund**

2. **Special Revenue Funds**

a. Community Redevelopment Trust Fund

b. Capital Assets Fund

c. Stormwater Utility Fund

d. Law Enforcement Trust Fund

e. Community Services Fund

i. Advanced Life Support Trust Fund

ii. Beautification Trust Fund

iii. General Donations Trust Fund

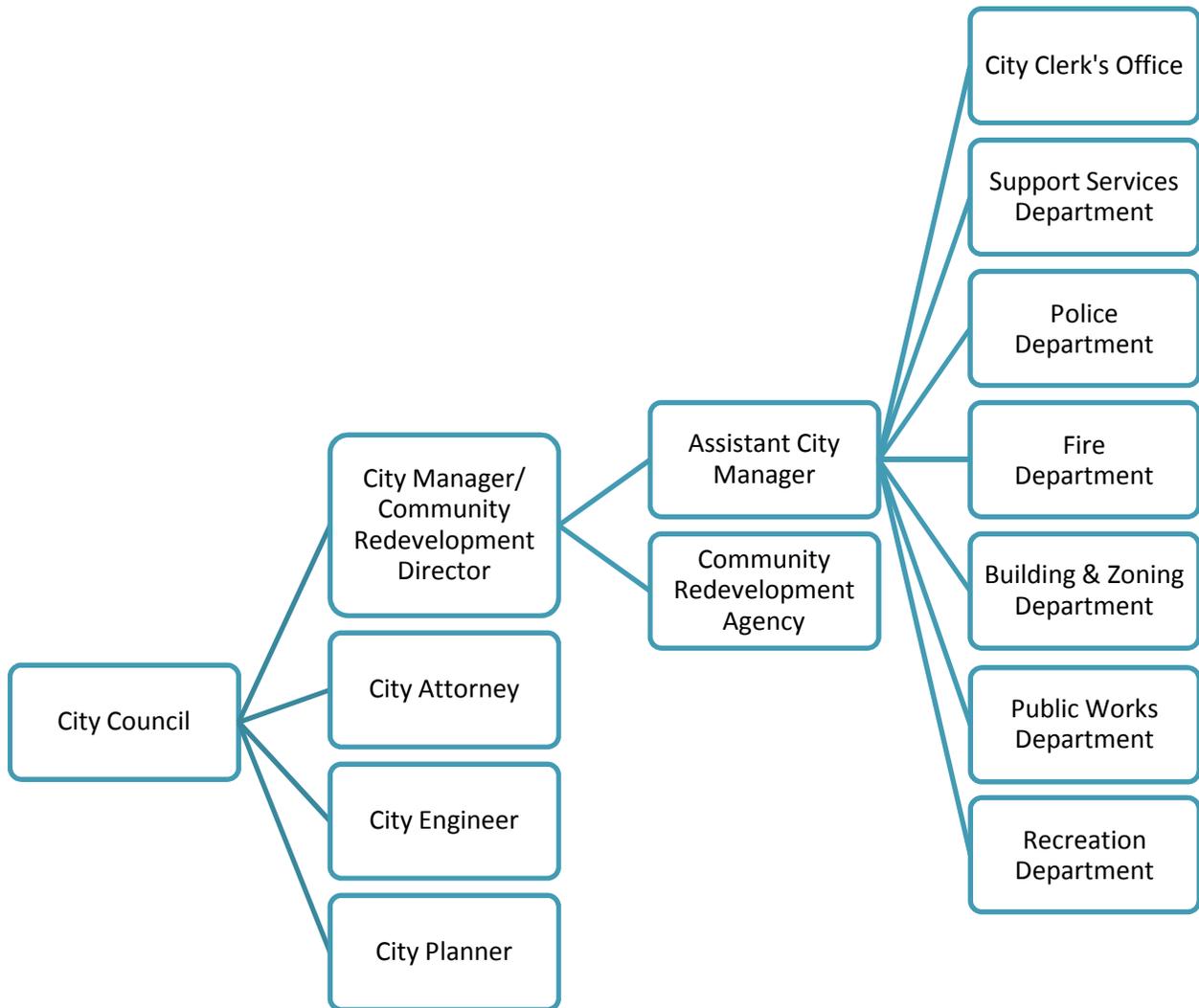
iv. Oceanfront Property Acquisition Trust Fund

v. Recreation Trust Fund

vi. Recycling Trust Fund

vii. Samsons Island Trust Fund

- e. **Community Services Fund**: With revenues obtained primarily from donations, this fund consists of the following seven small funds:
- i. **Advanced Life Support Trust Fund**: With revenues from private donations, this fund is used to purchase advanced life support equipment for the Satellite Beach Fire Department.
 - ii. **Beautification Trust Fund**: With revenues obtained from the annual tree sale, City license tag sale, private donations, and transfers from the General Fund, this fund is used for beautification projects on City property throughout the City.
 - iii. **General Donations Trust Fund**: With revenues from private donations, this fund is used for items not covered by other funds.
 - iv. **Oceanfront Property Acquisition Trust Fund**: With revenues from donations from the Satellite Beach Woman’s Club, this fund was used to help the City purchase oceanfront property for parks and environmental preservation. This fund ended with the FY 2012/13 budget, since the City has no further plans for oceanfront property acquisition.
 - v. **Recreation Trust Fund**: With revenues from private donations, this fund is used for improvements to the City’s recreation facilities.
 - vi. **Recycling Trust Fund**: With revenues obtained from Waste Management’s sale of recyclable materials collected from our City, this fund can be also be used for items not covered by other funds.
 - vii. **Samsons Island Trust Fund**: With revenues obtained from State and federal grants, private donations, and transfers from the General Fund, this fund is used for the development and maintenance of Samsons Island Nature Park.



Pelican Beach Park

Summary Tables & Charts



ALL FUNDS					
ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
001	General Fund (GF)	9,624,294	9,139,578	8,675,376	9,389,981
101	Community Services Fund Recycling Trust Fund #120 Samsons Island (SI) Trust Fund #130 Beautification Trust Fund #131 Advanced Life Support (ALS) Trust Fund #641 General Donations Trust Fund #642 Recreation Trust Fund #643	79,767	178,789	30,370	38,980
125	Stormwater Utility Fund	1,841,011	1,519,672	416,035	504,388
135	Law Enforcement Trust Fund (LETF)	5,891	5,830	500	2,086
140	Community Redevelopment Trust Fund	1,239,474	923,227	1,812,278	1,079,567
150	Capital Assets Fund (CAF)	794,302	521,592	402,500	670,686
Total All Funds		13,584,739	12,288,688	11,337,059	11,685,688

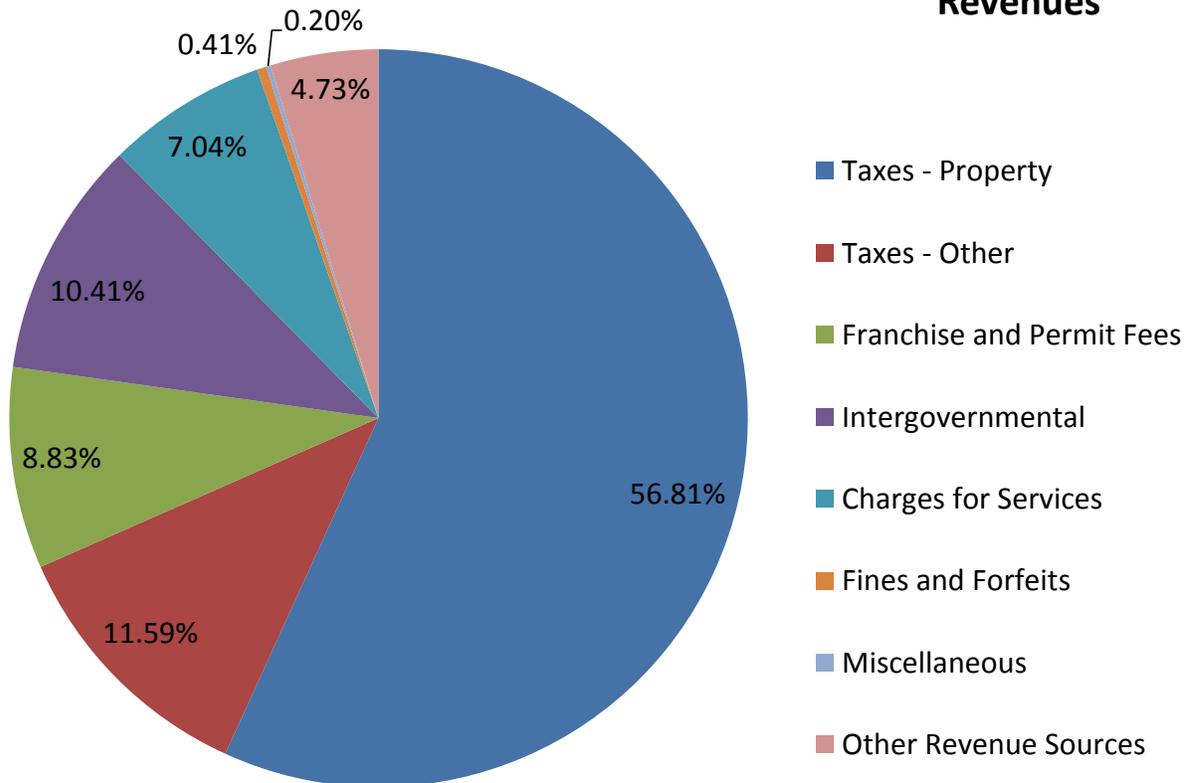
FUND 001					
ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
REVENUES					
310	Taxes - Property	5,140,035	4,922,711	5,022,541	5,334,173
31X	Taxes - Other	1,021,859	1,085,771	1,060,138	1,087,980
320	Franchise and Permit Fees	870,355	791,982	834,467	828,700
330	Intergovernmental	1,009,096	932,711	939,048	977,029
340	Charges for Services	581,483	603,179	606,025	660,964
350	Fines and Forfeits	78,683	58,527	73,410	38,400
360	Miscellaneous	139,222	71,373	40,751	18,722
38X	Other Revenue Sources	783,561	673,324	98,996	444,013
Total Revenues:		<u>9,624,294</u>	<u>9,139,578</u>	<u>8,675,376</u>	<u>9,389,981</u>
EXPENDITURES					
011	Legislative (City Council)	8,377	6,395	8,655	12,356
012	City Clerk's Office	-	-	-	182,089
013	Support Services	833,139	734,412	661,587	684,266
019	General Government Services	1,209,725	1,455,616	1,155,272	1,170,713
021	Police	2,670,794	2,545,653	2,483,574	2,482,931
022	Fire	1,808,086	1,731,081	1,551,436	1,606,136
024	Building & Zoning	255,777	214,756	226,755	236,423
039	Public Works	1,285,439	1,189,108	1,162,172	1,347,884
072	Recreation	703,311	682,979	650,699	777,583
081	Interfund Transfers	849,646	579,578	629,686	689,484
090	Additions to Reserves	-	-	145,540	200,116
Total Expenditures:		<u>9,624,294</u>	<u>9,139,578</u>	<u>8,675,376</u>	<u>9,389,981</u>

Percentage of Revenues by Source

GENERAL FUND - 001

ACCT. NO.	CLASSIFICATION	ACTUAL FY 11/12	BUDGET		Percentage of Revenues
			ADOPTED FY 12/13	PROPOSED FY 13/14	
REVENUES					
310	Taxes - Property	4,922,711	5,022,541	5,334,173	56.81%
31X	Taxes - Other	1,085,771	1,060,138	1,087,980	11.59%
320	Franchise and Permit Fees	791,982	834,467	828,700	8.83%
330	Intergovernmental	932,711	939,048	977,029	10.41%
340	Charges for Services	603,179	606,025	660,964	7.04%
350	Fines and Forfeits	58,527	73,410	38,400	0.41%
360	Miscellaneous	71,373	40,751	18,722	0.20%
38X	Other Revenue Sources	673,324	98,996	444,013	4.73%
Total Revenues:		9,139,578	8,675,376	9,389,981	100.00%

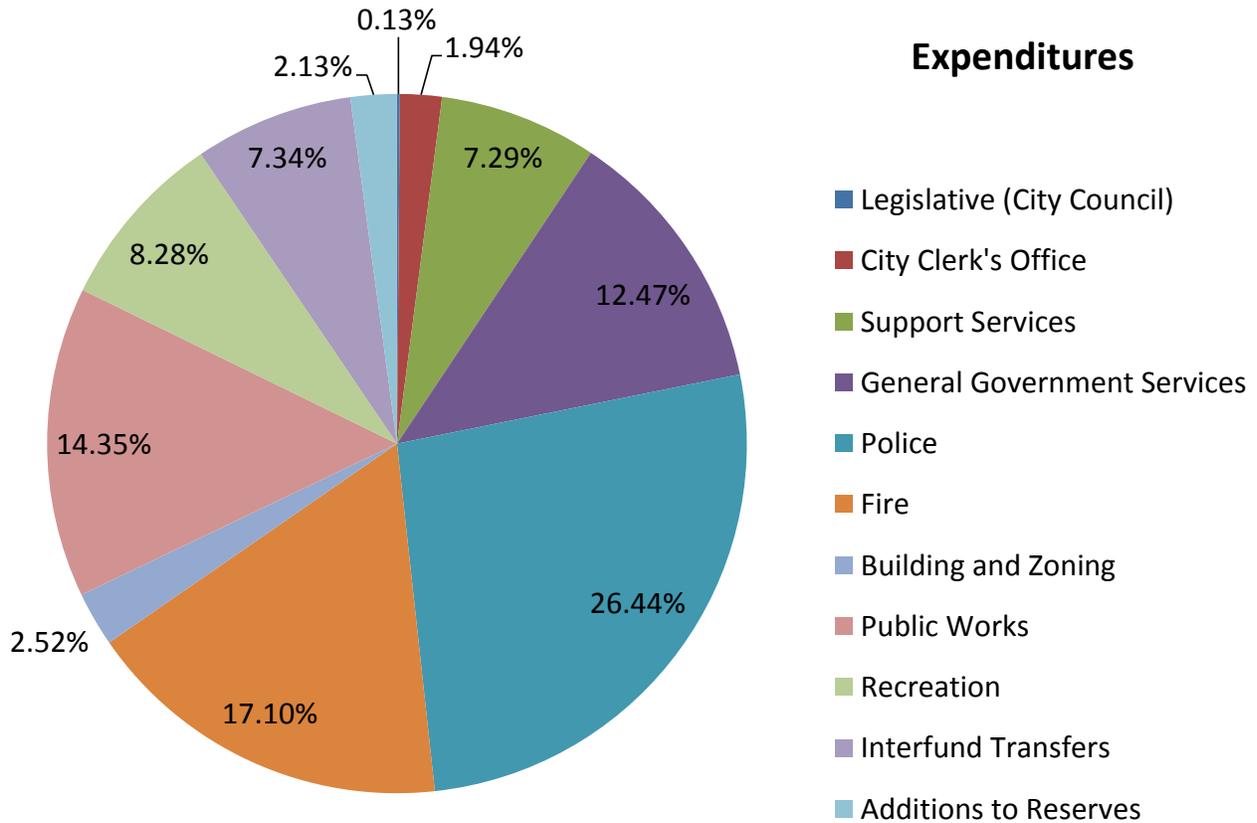
Revenues



Percentage of Expenditures by Function

GENERAL FUND - 001

ACCT. NO.	CLASSIFICATION	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14	Percentage of Expenditures
EXPENDITURES					
011	Legislative (City Council)	6,395	8,655	12,356	0.13%
012	City Clerk's Office	-	-	182,089	1.94%
013	Support Services	734,412	661,587	684,266	7.29%
019	General Government Services	1,455,616	1,155,272	1,170,713	12.47%
021	Police	2,545,653	2,483,574	2,482,931	26.44%
022	Fire	1,731,081	1,551,436	1,606,136	17.10%
024	Building and Zoning	214,756	226,755	236,423	2.52%
039	Public Works	1,189,108	1,162,172	1,347,884	14.35%
072	Recreation	682,979	650,699	777,583	8.28%
081	Interfund Transfers	579,578	629,686	689,484	7.34%
090	Additions to Reserves	-	145,540	200,116	2.13%
Total Expenditures:		9,139,578	8,675,376	9,389,981	100.00%



Ad-Valorem (Property) Tax

The City's largest revenue source at 56.81% of General Fund revenues, the proposed ad valorem tax is budgeted at \$5,334,173—approximately 5.8% more than FY 2012/13. This increase derived mainly from higher property values, according to the gross taxable value assessment certified by the Brevard County Property Appraiser.

Collected by the Brevard County Tax Collector, the ad valorem tax amount is calculated by multiplying the City's assessed property values by the millage rate set by Council after the Property Appraiser certifies the gross taxable value. This makes budgeting for ad valorem tax revenue very precise. The proposed budget uses the millage rate of 8.3206 mills and 97% of the total ad valorem revenue. (The maximum millage rate allowed by State law is 10 mills.) The City receives a large portion of its ad valorem revenues from November through March, as the tax bills go out in November and become due on March 31.

As indicated above, ad valorem revenue is heavily affected by property values. Based on market indicators for Satellite Beach properties, the City predicts property values will continue to rise gradually over the next several years.

Other Taxes

Other taxes, such as the Local Option Gas Tax and the Communications Service Tax, make up 11.59% of proposed General Fund revenues. The City's second-largest revenue source, these taxes are budgeted at \$1,087,980. The State collects the Local Option Gas Tax and the Communications Service Tax and in turn distributes those collections to local governments, usually in the month following collection. Based on the economy and trend analysis, the State provides annual estimates on the Local Option Gas Tax and the Communications Service Tax for budgeting purposes.

Franchise and Permit Fees

The City receives franchise fees from solid waste, electricity, and natural gas providers within the City. Budgeted at \$828,700, these fees represent 8.83% of proposed General Fund revenues. A consistent revenue stream for the City, franchise fees are contingent upon the terms of franchise agreements, which include automatic fee increases over the long-term. The other component of this revenue category is permit fees for building, fire, and alarm permits.

Intergovernmental (Revenue Sharing)

The City receives revenue from the State of Florida (under the Florida Revenue Sharing Act of 1972, which allows a portion of monies collected by the State to be returned to counties and municipalities) and other government agencies. Proposed State revenue sharing is budgeted at \$282,378. Another example is the First Responder Program, in which Brevard County shares billing revenues for medical transports when the City is the first responder to the medical emergency. Intergovernmental is budgeted at \$977,029 (10.41% of proposed General Fund revenues).

Charges for Services

The City charges user fees for certain activities and services it provides to the community. Budgeted at \$660,964, they are 7.04% of proposed General Fund revenues. Fees generated by providing fire-inspection services are used to fund the cost of the City’s part-time Fire Inspector. Fees for recreation programs provide 74% of the Recreation Department’s proposed operating budget.

Fines and Forfeits

These revenues are generated by certain regulatory-enforcement fines. While some fines are budgeted as revenues, code-enforcement fines are not, as they are too sporadic to predict. Fines and Forfeits are budgeted at \$38,400 (0.41% of proposed General Fund revenues).

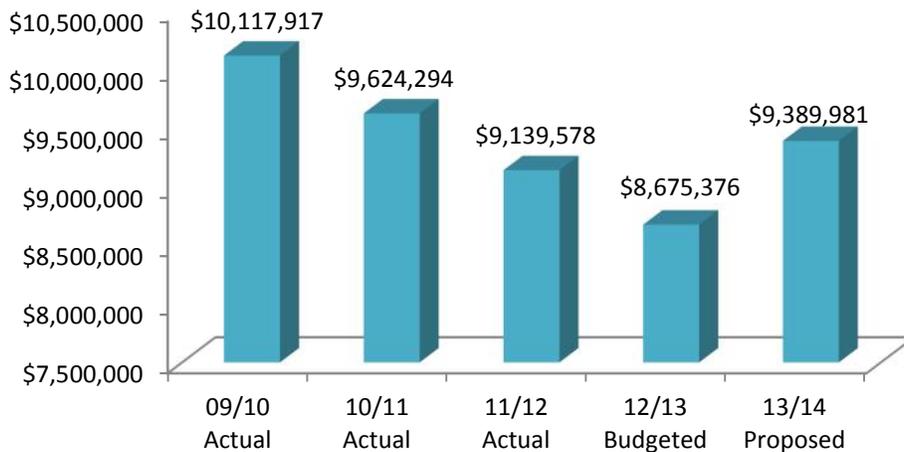
Miscellaneous

Revenues that do not fit into other categories are accounted for in Miscellaneous. These revenues typically cannot be predicted and represent a very small portion of General Fund revenues. Budgeted at \$18,722, they represent 0.20% of proposed General Fund revenues.

Other Revenue Sources

Other Revenue Sources include revenues that are transferred from General Fund reserves (Fund Balance), as well as interfund transfers from the Special Revenue Funds to reimburse the General Fund. These revenues vary from year to year and depend solely on the fund balances in other Funds and actions taken by Council during the budget process. Budgeted at \$444,013, these revenues represent 4.73% of proposed General Fund revenues.

Five-Year General Fund Revenues



It is essential to maintain adequate levels of reserves to mitigate risks and revenue shortfalls. The Government Finance Officers Association recommends that a general-purpose government, regardless of size, maintain unrestricted General Fund reserves of at least two months of General Fund operating expenses.

For FY 2013/14, two months of General Fund operating expenditures are expected to be approximately \$1,530,000. Although the City will not meet this threshold in FY 2013/14, it will address the declining reserves the City has experienced since 2009. The total Fund Balance at the end of FY 2013/14 is projected to be \$786,078 (with unrestricted reserves of \$556,210).

Projected Fund Balance

<u>Fiscal Year Ending</u>	<u>Actual FY 11/12</u>	<u>Estimated FY 12/13</u>	<u>Estimated FY 13/14</u>
<u>RESTRICTED FUNDS</u>			
Prepaid Items	\$ 165,958	\$ 80,000	\$ 80,000
Oceanfront Property Cleanup/Improvements	\$ 149,868	\$ 149,868	\$ 149,868
Total Restricted:	<u>\$ 315,826</u>	<u>\$ 229,868</u>	<u>\$ 229,868</u>
<u>UNRESTRICTED FUNDS</u>			
Stabilization Reserve	\$ -	\$ 284,875	\$ 444,968
GF Repayment to Redevelopment Fund	\$ 35,338	\$ -	\$ -
For Reserves	\$ 49,515	\$ 71,219	\$ 111,242
Unassigned	\$ -	\$ -	\$ -
Total Unrestricted:	<u>\$ 84,853</u>	<u>\$ 356,094</u>	<u>\$ 556,210</u>
Total Fund Balance at Fiscal Year End:	<u>\$ 400,679</u>	<u>\$ 585,962</u>	<u>\$ 786,078</u>

City borrowing is governed by City Charter Section 6.04. Along with this, it has always been the City’s practice not to use long-term debt to finance City operations. Therefore, the General Fund has no debt.

All City debt is in dedicated capital funds, with the majority attributable to the Community Redevelopment Trust Fund (“Redevelopment Fund”) established to fund projects in the Community Redevelopment District. This District is a defined geographical area prioritized for redevelopment and created through Chapter 163, Part III, Florida Statutes. The Redevelopment Fund receives revenues primarily through Tax Increment Financing (TIF), consisting of a portion of the ad-valorem taxes generated by both the City and Brevard County on properties located within the District. Since State law prohibits this Fund from carrying funds more than three years for any project, borrowing is one of the only options to accomplish large redevelopment projects. Debt in this Fund represents approximately \$4.28 million of the City’s outstanding debt. The remaining balance of approximately \$1.34 million is for projects and equipment funded by the Stormwater Utility Fund (with revenue from the stormwater utility fee) and the Capital Assets Fund (with revenue from the utility tax). The reliable, dedicated revenue sources for these Funds ensure the availability of funds for annual debt payments.

The City’s current debt principal balance totals \$5,628,719, with FY 2013/14 principal and interest obligations of \$1,137,644 or 9.74% of the City’s total revenue.

Fund	Project	Loan Origination Date	Original Loan Amount	FY 13/14 Principal & Interest Payments	Outstanding Principal Balance	Expected Pay-Off Date
Stormwater Fund	09/10 Stormwater Projects	Oct-09	1,200,000	159,436	688,236	10/5/19
Stormwater Fund	DeSoto Baffle Box	Sep-10	741,457	152,102	231,250	4/19/16
Redevelopment Fund	CRA Line of Credit (LOC)	May-06	6,250,000	464,701	4,285,000	5/1/26
Redevelopment Fund	CRA LOC Swap Agreement *	May-06	6,250,000	30,000	-	5/1/26
Capital Assets Fund	Consolidated Debt	Oct-10	1,084,034	289,135	-	10/1/14
Capital Assets Fund	PD 2013 Dodge Charger	Mar-12	38,193	8,263	22,891	3/7/17
Capital Assets Fund	PD Records Mgmt Sys (RMS)	May-13	420,052	34,007	401,342	2/10/20
				1,137,644	5,628,719	

Total Payments by Fund

Stormwater Fund	311,538
Redevelopment Fund	494,701
Capital Assets Fund	331,405

* Estimated SWAP interest amount.

General Fund Revenues



GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
TAXES - PROPERTY					
311.01.00	Ad Valorem Tax - Current (8.3206 mills)	4,891,647	4,744,055	4,947,541	5,259,173
311.02.00	Ad Valorem Tax - Delinquent	248,388	178,656	75,000	75,000
	Subtotal:	5,140,035	4,922,711	5,022,541	5,334,173
TAXES - OTHER					
312.41.00	Share of Local Option Gas Tax	299,118	392,096	334,139	396,490
312.51.00	Ins Prem Tax - Firefighter's Pension (175)	85,621	65,192	85,621	85,621
312.52.00	Ins Prem Tax - Police Pension (185)	77,772	80,373	77,772	77,772
315.00.00	Communications Service Tax	504,326	497,722	508,526	484,097
316.01.00	Local Business Tax - Current	53,224	48,092	51,880	42,500
316.02.00	Local Business Tax - Delinquent	1,798	2,296	2,200	1,500
	Subtotal:	1,021,859	1,085,771	1,060,138	1,087,980
FRANCHISE AND PERMIT FEES					
322.00.00	Board of Adjustment / Administrative Fees	760	1,680	500	600
322.01.00	Building Permits	155,508	109,142	117,342	110,000
322.02.00	Miscellaneous Building Permits	100	-	100	200
323.10.00	Electricity Franchise Fees	590,433	558,333	596,000	596,000
323.40.00	Gas Franchise Fees	15,051	12,667	16,300	16,300
323.70.00	Waste Management Franchise Fees	103,394	103,915	98,000	98,000
329.01.00	Fire Permits	3,844	4,980	5,100	7,000
329.03.00	Alarm Permits	1,155	1,230	1,075	600
329.04.00	Solicitors Permits	110	35	50	-
	Subtotal:	870,355	791,982	834,467	828,700
INTERGOVERNMENTAL					
331.00.00	Federal Grants	-	19,913	-	-
334.20.03	Bulletproof Vest Grant	2,160	1,299	-	-
334.20.06	Drug Enforcement Notebook Computer	2,671	(188)	-	-
334.20.09	Fire Act Grant Proceeds	80,000	-	-	-
334.20.12	FDLE JAG 2012 Police Equipment Grant	-	1,668	-	-
334.49.00	FL Traffic Light Maintenance Fees	10,960	11,293	11,629	11,978
335.12.00	State Revenue Sharing	272,102	272,696	275,642	282,378
335.14.00	Mobile Home License Tax	385	302	508	300
335.15.00	Alcoholic Beverage License	4,454	6,375	6,800	6,300
335.18.00	Half-Cent State Sales Tax	479,914	468,371	489,499	517,123
335.21.00	Firefighters Supplemental Income	5,255	5,160	5,160	5,040
335.49.00	Fuel Tax Refund	6,426	3,711	6,500	4,300
338.00.01	First Responder Program	41,932	44,134	42,610	42,610
338.01.00	Share of County Business Tax	2,837	2,060	4,800	2,000
339.01.00	PILOT - Hunt Community, Inc.	100,000	95,917	95,900	105,000
	Subtotal:	1,009,096	932,711	939,048	977,029

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
CHARGES FOR SERVICES					
341.90.01	Other Charges & Fees	2,325	1,215	2,903	1,500
341.90.02	Copying & Record Search	3,205	3,006	2,715	3,000
342.10.00	School Resource Officer Agreement	39,333	59,000	61,000	62,000
342.20.00	Fire Inspection Service	13,050	3,250	13,800	13,800
343.90.00	Lot Mowing	1,438	4,063	1,500	100
347.20.00	Program Activity Fees	406,730	417,818	400,000	454,022
347.50.01	Tennis Courts	15,107	17,371	16,649	16,773
347.50.02	Ballfield Fees	1,608	4,234	2,541	4,848
347.50.03	Racquetball Courts	2,304	2,393	2,600	1,977
347.50.04	Pelican Beach Park (PBP) Facility Rental	20,669	20,129	19,310	20,316
347.50.05	Skate Park Fees	5,900	3,868	5,000	5,369
347.50.06	Civic Center Fees	7,380	4,737	7,381	8,507
347.50.07	Gym & Game Room Fees	5,087	6,082	6,802	6,583
347.50.08	Schechter Center Rental Fees	6,078	8,162	6,716	9,764
347.50.09	Dog Park Fees	12,736	9,868	10,917	9,720
347.50.10	PBP Clubhouse Rental	36,549	34,544	35,123	39,591
349.01.00	Vending Machines & PBP Vendors	1,024	3,179	10,468	2,494
349.02.00	Non-Resident Fees	960	260	600	600
	Subtotal:	581,483	603,179	606,025	660,964
FINES & FORFEITS					
351.50.01	Court Fines & Forfeits	70,834	52,987	66,000	35,000
351.50.02	Parking Fines	1,550	1,295	1,880	1,200
351.50.03	Police Education	4,426	3,325	4,300	2,000
354.00.00	Equipment Violations	344	24	630	-
354.01.00	Alarm Fines	950	750	600	200
359.01.00	Restitution	579	146	-	-
	Subtotal:	78,683	58,527	73,410	38,400
MISCELLANEOUS					
361.10.00	Interest on Investments	26,279	13,176	25,000	8,722
361.10.01	Interest-County Ad Valorem Tax	25	-	235	-
361.10.99	Interest-Gain <Loss> on Investments	351	562	-	-
364.00.00	Sale of Fixed Assets	4,000	2,100	-	-
366.00.00	General Donations	1,275	8,064	-	-
366.00.01	Donations for Dog Park	57	21	-	-
366.00.02	Fundraising Projects	-	480	-	-
369.90.00	Miscellaneous Revenue	84,323	6,462	4,000	-
369.90.01	Insurance Proceeds	8,393	6,987	-	-

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
MISCELLANEOUS (Continued)					
369.90.02	Health Ins. Premium - COBRA & Retirees	2,129	5,981	9,216	7,000
369.90.04	Refund Prior-Year Expense	12,126	25,290	-	-
369.90.05	Reimbursement of Expenses	264	2,250	2,300	3,000
	Subtotal:	139,222	71,373	40,751	18,722
	Subtotal Revenues:	8,840,733	8,466,254	8,576,380	8,945,968
OTHER REVENUE SOURCES					
380.00.00	Designated Fund Balance - General Fund	653,561	387,169	-	-
381.01.20	Transfer from Recycling Trust Fund	2,500	-	-	-
381.06.41	Transfer from ALS Trust Fund	29,500	-	-	12,000
381.06.44	Closed Oceanfront Property Acq. Fund	-	149,759	-	-
381.01.25	Transfer from Stormwater Utility Fund	98,000	132,678	98,996	101,228
381.01.40	Transfer from Redevelopment Fund	-	-	-	284,785
381.01.50	Transfer from Capital Assets Fund	-	3,718	-	46,000
	Subtotal Other Revenue Sources:	783,561	673,324	98,996	444,013
	TOTAL GENERAL FUND REVENUES:	9,624,294	9,139,578	8,675,376	9,389,981

General Fund Expenditures





Legislative

Satellite Beach City Council

Mayor
Frank Catino

Vice Mayor
Mark Brimer

Councilwoman
Sheryl Denan

Councilwoman
Lorraine Gott

Councilman
Dominick
Montanaro

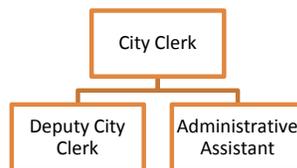
GENERAL FUND - 001 / DEPARTMENT DETAIL - 011

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
OPERATING					
511.40.00	Travel/Business Trip Expenses	5,586	4,080	5,870	9,023
511.52.00	Operating Expenses	-	-	-	229
511.52.02	Wearing Apparel	-	-	-	100
511.54.00	Tuition, Memberships, Publications	2,347	1,915	2,375	2,004
	Subtotal:	7,933	5,995	8,245	11,356
NON-OPERATING					
511.90.00	Mayor's Discretionary Fund	444	400	410	1,000
	Subtotal:	444	400	410	1,000
	TOTAL LEGISLATIVE EXPENDITURES:	8,377	6,395	8,655	12,356



City Clerk's Office

The City Clerk's Office provides the recording secretary function to the City Council and City Boards, serves as the City's elections official, manages the City's ordinances and resolutions, maintains the City's public records, maintains the City's website, manages the City's alarm permits and Business Tax Receipts for local businesses, and provides general administrative support to City Departments and City Council.



Department Initiatives for FY 2013/2014

- * Update the City's Records Management System with new document-management software.
- * Bring staff members up to current training standards.
- * Transfer the Department's vital records to electronic optical-character-reader format.

GENERAL FUND - 001 / DEPARTMENT DETAIL - 012

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
512.12.00	Salaries	-	-	-	120,924
512.12.01	Vacation & Sick Leave	-	-	-	2,273
512.14.00	Overtime	-	-	-	2,875
512.21.00	FICA	-	-	-	9,645
512.22.00	Retirement Contributions	-	-	-	6,190
512.23.00	Other Benefits	-	-	-	21,594
	Subtotal:	-	-	-	163,501
OPERATING					
512.40.00	Travel/Business Trip Expenses	-	-	-	3,380
512.41.04	Legal Ads, Recording	-	-	-	4,974
512.46.00	Equipment Maintenance	-	-	-	1,169
512.47.01	Codification	-	-	-	4,958
512.49.00	Minor Apparatus	-	-	-	200
512.49.03	Election Costs	-	-	-	1,226
512.52.00	Operational Supplies	-	-	-	471
512.54.00	Tuition, Membership, & Publications	-	-	-	710
	Subtotal:	-	-	-	17,088
CAPITAL OUTLAY					
512.64.01	Computers & Software	-	-	-	-
512.64.02	Equipment	-	-	-	1,500
	Subtotal:	-	-	-	1,500
TOTAL CITY CLERK'S OFFICE EXPENDITURES:		-	-	-	182,089



Support Services Department

The Support Services Department is responsible for human resources, procurement of City goods and services, information technology, and all finance functions (i.e., accounts payable, payroll, cash receipting, capital assets management, budgeting, auditing, reporting, and grants administration).



Department Initiatives for FY 2013/2014

- * Improve the City's financial reports to City Council.
- * Adopt a centralized procurement program.
- * Update finance software.
- * Update the City's Personnel Policies.

GENERAL FUND - 001 / DEPARTMENT DETAIL - 013

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
513.12.00	Salaries	662,884	573,742	529,185	421,352
513.12.01	Vacation & Sick Leave	-	-	-	2,217
513.13.00	Part-Time Wages	8,554	25,215	-	-
513.14.00	Overtime	1,373	1,766	-	-
513.21.00	FICA	46,708	43,011	40,331	30,872
513.22.00	Retirement Benefits	-	-	-	19,812
513.23.00	Other Benefits	92,686	81,025	79,881	64,844
	Subtotal:	812,205	724,759	649,397	539,097
OPERATING					
513.31.12	Professional Services-Payroll Processing	-	-	-	29,671
513.32.00	Audits	-	-	-	38,500
513.40.00	Travel/Business Trip Expenses	5,281	2,254	4,710	7,750
513.46.00	Equipment Maintenance	5,314	1,857	1,975	4,500
513.49.00	Minor Apparatus	634	535	780	5,000
513.52.00	Operational Supplies	715	1,280	405	1,000
513.54.00	Tuition, Membership, & Publications	4,144	3,727	3,520	2,748
	Subtotal:	16,088	9,653	11,390	89,169
CAPITAL OUTLAY					
513.64.01	Computers & Software	-	-	800	56,000
513.64.02	Equipment	4,846	-	-	-
	Subtotal:	4,846	-	800	56,000
TOTAL SUPPORT SERVICES DEPARTMENT EXPENDITURES:		833,139	734,412	661,587	684,266

General Government Services

Expenditures under General Government Services cover citywide expenses that are not attributable to any specific department.

GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
519.22.00	Retirement	350,328	480,982	273,913	428,556
519.23.01	Retiree & COBRA Insurance	85,801	100,050	107,112	151,847
519.24.00	Workers' Compensation	104,828	137,590	115,450	-
519.25.00	Unemployment Compensation	8,525	21,852	22,000	12,000
	Subtotal:	549,482	740,474	518,475	592,403
OPERATING					
519.31.00	Legal Services	48,357	68,342	51,170	71,160
519.31.02	Professional Services-Grant Writer	20,580	9,596	-	-
519.31.03	Professional Services-Comprehensive Plan	7,375	11,475	-	20,300
519.31.05	Professional Services-New Emp'ee Medical	830	944	430	825
519.31.07	Professional Services-Consultants	-	5,825	5,000	-
519.32.00	Audits	38,500	37,717	38,500	-
519.40.01	PFP Conference Expenses	1,135	-	1,000	1,000
519.40.02	GEP Conference Expenses	-	-	800	800
519.41.00	Communications (Beachcaster)	22,881	6,093	20,000	5,000
519.41.01	Internet	37,283	37,146	37,645	14,538
519.41.02	Telephone	19,680	28,668	27,059	23,508
519.41.04	Legal Ads, Recording	5,244	5,182	6,300	-
519.41.05	Security Call Box/Cameras	2,633	1,850	2,000	1,860
519.42.00	Postage	11,438	11,656	14,470	12,100
519.43.00	Electricity	123,499	171,790	123,915	166,575
519.43.01	Sewer & Water	22,974	22,298	21,720	22,330
519.45.00	Insurance - Property, Liability, Auto, Flood	251,117	230,088	239,038	196,314
519.46.00	Equipment Maintenance	2,708	7,775	8,950	-
519.47.00	Printing, All Departments	2,876	3,528	3,500	3,240
519.47.01	Codification	-	-	6,500	-
519.47.02	Copier Rental	10,575	12,192	8,000	12,276
519.49.00	Minor Apparatus	644	745	1,000	-
519.49.01	Employee Recognition Awards	534	-	-	-
519.49.02	Grant Expenses	61	-	-	-
519.49.03	Election Costs	-	9,520	600	-
519.49.06	Banking Fees	6,712	5,042	6,000	6,379
519.49.13	Bad-Debt Write Off	-	315	-	208
519.51.00	Office Supplies	4,193	8,886	7,500	5,351
519.51.01	Copier Paper	-	-	2,700	4,046
519.54.00	Tuition, Higher Education	6,562	15,970	2,500	10,000
519.54.01	PFP Publications, Subscriptions	23	2,250	250	250
519.54.02	GEP Publications, Subscriptions	-	-	250	250
	Subtotal:	648,414	714,893	636,797	578,310

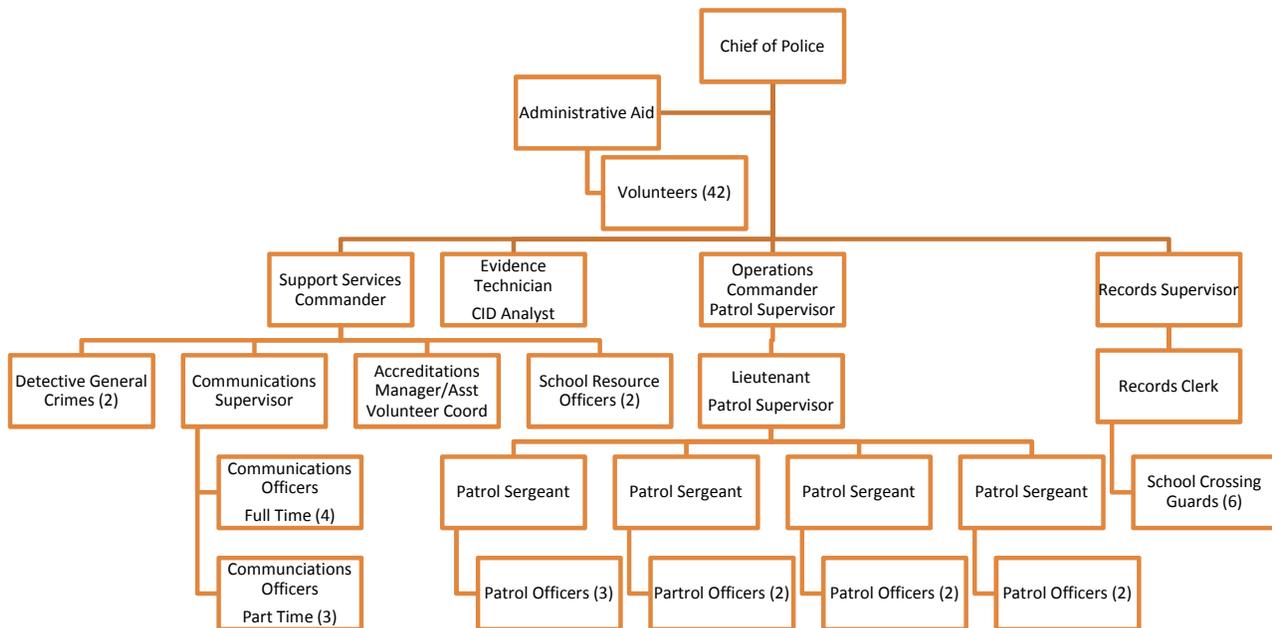
GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
	NON-OPERATING				
519.90.01	Refund Prior-Year Revenue	11,829	249	-	-
	Subtotal:	11,829	249	-	-
TOTAL GENERAL GOVERNMENT SERVICES EXPENDITURES:		1,209,725	1,455,616	1,155,272	1,170,713



Police Department

Police Department functions include patrol, criminal investigations, communications (dispatch), records and evidence management, and Department administrative support. It also includes the Professional Standards Division, since the Police Department is accredited.



Department Initiatives for FY 2013/2014

- * Return to the Department's assigned-vehicle policy.
- * Complete implementation of the Department's new Records Management System (RMS).
- * Develop a proposal to use the City of Palm Bay's DNA System.

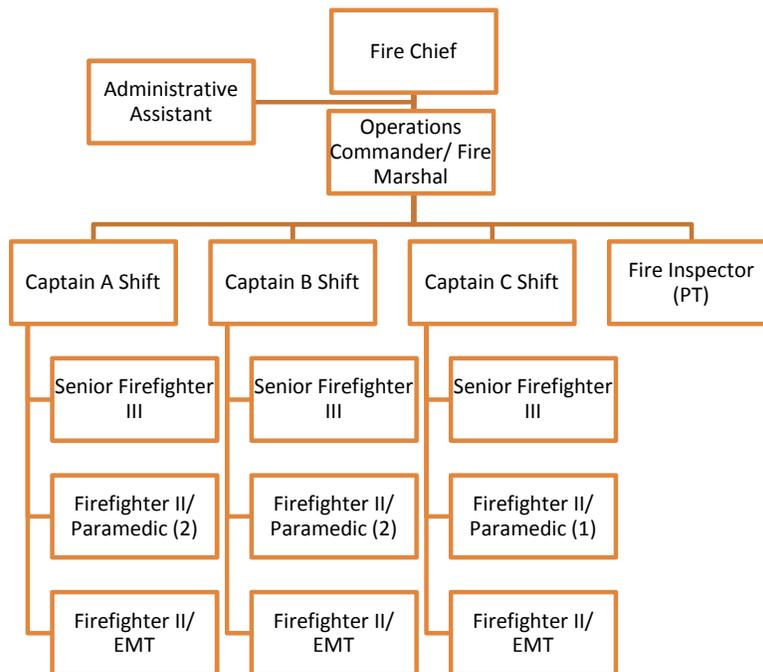
GENERAL FUND - 001 / DEPARTMENT DETAIL - 021

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
521.12.00	Salaries	1,563,620	1,450,688	1,389,469	1,429,274
521.12.01	Vacation & Sick Leave	-	-	12,000	27,128
521.12.02	Holiday pay	-	-	50,870	50,278
521.13.00	Part-Time Wages	62,124	43,211	59,150	55,000
521.14.00	Overtime	62,454	50,803	52,000	61,806
521.15.00	Dispatchers Shift Differential	5,009	4,696	5,500	5,300
521.15.01	Incentives	16,951	16,310	21,480	21,240
521.21.00	FICA	125,041	119,849	121,671	121,534
521.22.00	Retirement Contributions	455,149	491,183	423,995	280,789
521.23.00	Other Benefits	291,976	282,206	273,837	353,182
	Subtotal:	2,582,324	2,458,946	2,409,972	2,405,531
OPERATING					
521.35.00	Investigative Expenses	210	763	800	750
521.40.00	Travel/Business Trip Expenses	2,434	1,820	1,938	3,000
521.44.00	Equipment Rental	13,291	15,416	14,296	14,300
521.46.00	Equipment Maintenance	27,621	25,218	22,949	23,000
521.46.01	Equipment Maintenance - 911 Grant	5,911	6,019	-	-
521.49.00	Minor Apparatus	5,335	1,826	1,110	1,500
521.49.07	Minor Apparatus - 911 Grant	343	399	-	-
521.49.08	Emergency Preparedness	-	-	250	250
521.49.09	Crime Prevention	979	366	662	750
521.49.10	Emergency Response Team	198	500	128	500
521.52.00	Operating Expenses	12,944	14,953	11,420	12,000
521.52.01	Accreditation Expenses	1,469	2,316	475	500
521.52.02	Wearing Apparel	7,827	7,900	7,345	7,850
521.54.00	Tuition, Membership, Publications	1,893	2,134	1,957	2,000
521.54.03	State-Funded Training	200	1,507	3,000	3,000
521.54.04	City-Funded Training	3,195	4,188	5,422	8,000
521.54.05	City-Funded Training 911 Grant	471	519	650	-
	Subtotal:	84,321	85,844	72,402	77,400
CAPITAL OUTLAY					
521.64.01	Computers & Software	4,149	-	1,200	-
521.64.02	Police Equipment	-	863	-	-
	Subtotal:	4,149	863	1,200	-
TOTAL POLICE DEPARTMENT EXPENDITURES:		2,670,794	2,545,653	2,483,574	2,482,931



Fire Department

The Fire Department provides emergency medical response, fire-suppression response, fire-prevention inspections, technical rescue, public education, and emergency management. It also provides the Community Health/Injury-Prevention components of the City's Communities for a Lifetime Program.



Department Initiatives for FY 2013/2014

- * Begin the process for Fire Service Agency Accreditation within the next five years.
- * Enhance the Department's public education and prevention programs.
- * Re-initiate the Community Health component of the Communities for a Lifetime Program.

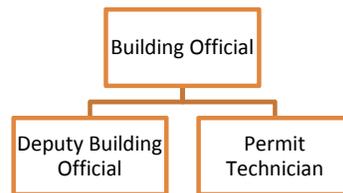
GENERAL FUND - 001 / DEPARTMENT DETAIL - 022

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
522.12.00	Salaries	881,770	862,329	796,955	781,239
522.12.01	Vacation & Sick Leave	-	-	-	20,798
522.12.02	Holiday Pay	-	-	20,208	19,741
522.13.00	Part-Time Wages	-	-	-	11,997
522.14.00	Overtime	90,016	64,132	48,482	72,810
522.14.00	Mandatory Dept Training	-	-	4,129	4,129
522.15.01	City Incentives	65,541	64,818	63,346	59,974
522.15.02	State-Mandated Incentives	5,270	5,191	5,160	5,040
522.21.00	FICA	75,776	74,974	71,663	69,867
522.22.00	Retirement Contributions	362,636	362,292	288,915	202,155
522.23.00	Other Benefits	188,255	190,943	176,061	272,469
	Subtotal:	1,669,264	1,624,679	1,474,919	1,520,219
OPERATING					
522.31.06	Professional Services - Medical	4,873	-	2,915	6,375
522.34.00	Contract Services/Volunteers	26,222	27,864	20,968	20,547
522.40.00	Travel/Business Trip Expenses	1,873	2,996	3,015	4,045
522.46.00	Equipment Maintenance	4,128	7,290	6,400	6,550
522.46.02	Motor Vehicle Maintenance	22,629	19,921	17,900	20,870
522.49.00	Minor Apparatus	16,524	2,777	2,340	3,100
522.52.00	Operational Supplies	14,379	10,034	12,172	12,850
522.52.02	Wearing Apparel	4,371	24,864	4,567	4,615
522.54.00	Tuition, Memberships, Publications	35,755	10,656	6,240	6,965
	Subtotal:	130,754	106,402	76,517	85,917
CAPITAL OUTLAY					
522.64.03	Instruments & Implements	8,068	-	-	-
	Subtotal:	8,068			
TOTAL FIRE DEPARTMENT EXPENDITURES:		1,808,086	1,731,081	1,551,436	1,606,136



Building & Zoning Department

The Building & Zoning Department provides permit and inspection services for construction activities; code compliance and complaint resolution; administrative support for City Council, City Boards, and the City's Community Redevelopment Agency; manages special projects; and administers the City's FEMA Flood Plain Management Program.



Department Initiatives for FY 2013/2014

- * Cross-train staff on interdepartmental activities.
- * Increase training to meet licensing and Insurance Services Office (ISO) requirements.
- * Continue to streamline processes to improve services.

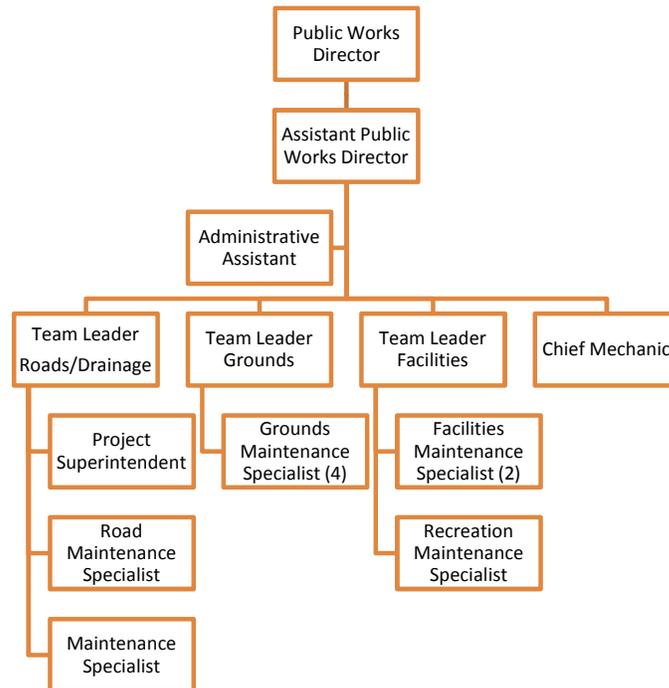
GENERAL FUND - 001 / DEPARTMENT DETAIL - 024

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
524.12.00	Salaries	211,916	171,734	171,717	176,869
524.14.00	Overtime	-	-	-	1,286
524.21.00	FICA	15,863	13,385	13,136	13,375
524.22.00	Retirement Contributions	-	-	-	8,908
524.23.00	Other Benefits	25,982	25,936	22,743	28,851
	Subtotal:	253,761	211,055	207,596	229,289
OPERATING					
524.34.06	Other Contract Services	1,200	1,200	16,200	1,200
524.40.00	Travel/Business Trip Expenses	86	229	1,000	3,500
524.46.00	Equipment Maintenance	198	-	100	700
524.49.00	Minor Apparatus	-	(21)	159	159
524.51.01	Code Enforcement Expenses	-	300	50	50
524.52.00	Operating Expenses	7	23	50	200
524.52.02	Wearing Apparel	100	-	-	250
524.54.00	Tuition, Membership, Publications	425	1,970	1,000	1,075
	Subtotal:	2,016	3,701	18,559	7,134
CAPITAL OUTLAY					
524.64.01	Computers & Software	-	-	600	-
	Subtotal:	-	-	600	-
TOTAL BUILDING & ZONING DEPARTMENT EXPENDITURES:		255,777	214,756	226,755	236,423



Public Works Department

The Public Works Department maintains City vehicles, facilities and infrastructure (including grounds, roads, and drainage); assists with the City's response to emergencies and natural disasters; and manages stormwater compliance.



Department Initiatives for FY 2013/2014

- * Reactivate the street repaving program.
- * Improve response times to requests from Departments.
- * Reduce vehicle maintenance costs.
- * Update aging facilities.
- * Resolve poor drainage areas.
- * Initiate more energy-reduction measures.

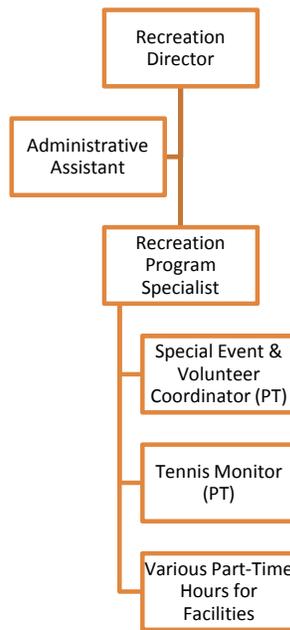
GENERAL FUND - 001 / DEPARTMENT DETAIL - 039

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
539.12.00	Salaries	646,876	603,995	518,800	598,288
539.12.01	Vacation & Sick Leave	-	-	-	7,913
539.13.00	Part-Time Wages	41,794	14,429	19,718	-
539.14.00	Overtime	8,343	13,600	8,000	6,000
539.15.01	Incentives	502	503	500	500
539.21.00	FICA	52,324	49,009	41,847	45,363
539.22.00	Retirement Contributions	-	-	-	22,103
539.23.00	Other Benefits	124,352	121,362	108,434	194,517
	Subtotal:	874,191	802,898	697,299	874,684
OPERATING					
539.40.00	Travel/Business Trip Expenses	324	12	-	1,500
539.44.00	Equipment Rentals	2,090	3,069	1,963	3,000
539.46.00	Equipment Maintenance	9,986	8,018	9,500	10,000
539.46.02	Motor Vehicle Maintenance	54,472	37,117	44,000	40,000
539.46.03	Traffic Signal (Contract)	6,435	18,291	7,000	7,000
539.46.04	Building & Grounds Maintenance	76,094	48,591	69,500	70,700
539.46.05	Contract Maintenance	74,277	88,448	119,000	138,000
539.46.06	Sign Maintenance	6,072	5,078	5,500	4,500
539.46.07	Field Lighting	980	-	-	-
539.49.00	Minor Apparatus	2,678	2,427	3,000	3,000
539.49.11	Beautification (Public Works)	2,115	1,994	-	-
539.52.00	Operating Expenses	2,553	4,200	2,000	3,000
539.52.02	Wearing Apparel	3,233	3,673	2,600	3,000
539.52.03	Motor Vehicle Fuels	134,456	124,266	156,710	142,000
539.52.04	Mechanic's Tools	-	-	500	500
539.52.05	Janitorial Supplies	16,978	16,328	17,500	18,000
539.53.00	Road Materials & Supplies	8,615	15,327	13,500	14,000
539.53.01	Sidewalks and Crosswalks	5,809	7,398	11,500	11,500
539.54.00	Tuition, Membership, Publications	60	176	500	500
	Subtotal:	407,227	384,413	464,273	470,200
CAPITAL OUTLAY					
539.64.01	Computers & Software	-	-	600	-
539.64.02	Equipment	2,211	1,797	-	3,000
539.69.00	Improvements Other Than Buildings	1,810	-	-	-
	Subtotal:	4,021	1,797	600	3,000
TOTAL PUBLIC WORKS DEPARTMENT EXPENDITURES:		1,285,439	1,189,108	1,162,172	1,347,884



Recreation Department

The Recreation Department staffs and manages the City’s recreation facilities, manages reservations for recreation rental facilities, develops and implements recreation programs and activities, manages the City’s volunteer program, and serves as the City’s liaison to community athletic groups and clubs.



Department Initiatives for FY 2013/2014

- * Partnering with the Public Works Department, develop a plan to address aging recreation facilities.
- * Introduce on-line registration for recreation programs.
- * Secure staff at each recreation facility to promote services.
- * Introduce the use of credit cards for fee and deposit payments.

GENERAL FUND - 001 / DEPARTMENT DETAIL - 072

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
572.12.00	Salaries	216,319	207,004	183,089	200,731
572.12.01	Vacation & Sick Leave	-	-	1,000	6,710
572.13.00	Part-Time Wages	83,015	66,391	62,293	81,074
572.14.00	Overtime	864	949	1,500	2,200
572.21.00	FICA	22,332	21,399	18,963	22,159
572.22.00	Retirement Contributions	-	-	-	3,786
572.23.00	Other Benefits	21,712	27,188	27,181	36,620
	Subtotal:	344,242	322,931	294,026	353,280
OPERATING					
572.34.01	Program Instructors	318,393	319,114	323,000	381,360
572.34.02	Program Activities	11,442	9,233	10,600	15,600
572.34.03	Community Activities	1,573	1,445	1,600	1,600
572.40.00	Travel/Business Trip Expenses	640	361	600	800
572.46.00	Equipment Maintenance	8,106	11,327	7,900	8,160
572.46.04	Building & Grounds Maintenance	358	415	630	1,630
572.47.00	Printing & Binding	10,453	9,840	6,000	8,600
572.49.00	Minor Apparatus	3,939	4,985	3,618	3,618
572.52.00	Operating Expenses	3,405	2,067	2,050	2,660
572.54.00	Tuition, Membership, Publications	760	215	75	275
	Subtotal:	359,069	359,002	356,073	424,303
CAPITAL OUTLAY					
572.64.01	Computers & Equipment	-	-	600	-
572.64.02	Recreation Equipment	-	1,046	-	-
	Subtotal:	-	1,046	600	-
TOTAL RECREATION DEPARTMENT EXPENDITURES:		703,311	682,979	650,699	777,583

GENERAL FUND - 001 / DEPARTMENT DETAIL - 081

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL					
519.12.05	Sick & Vacation Sell Back	-	-	32,149	-
	Subtotal:	-	-	32,149	-
INTERFUND TRANSFERS					
581.91.01	Transfer to Samsons Island Trust Fund	20,000	1,500	-	-
581.91.40	Transfer to Redevelopment Fund - TIF	829,646	578,078	597,537	689,484
	Subtotal:	849,646	579,578	597,537	689,484
	TOTAL INTERFUND TRANSFERS:	849,646	579,578	629,686	689,484

GENERAL FUND - 001 / DEPARTMENT DETAIL - 090

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
	RESERVES				
590.90.01	Designated Unreserved Fund Balance	-	-	145,540	200,116
	TOTAL ADDITIONS TO RESERVES:	-	-	145,540	200,116

Special Revenue Funds



COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
MISCELLANEOUS					
RECYCLING TRUST FUND					
120-361.10.00	Interest - Recycling Revenue	224	274	40	166
120-365.00.00	Sale of Recyclables	12,259	11,835	10,000	11,900
	Subtotal:	12,483	12,109	10,040	12,066
SAMSONS ISLAND TRUST FUND					
130-361.10.00	Interest - Samsons Island	67	55	-	69
130-366.00.00	Donations - Samsons Island	380	140	-	-
	Subtotal:	447	195	-	69
BEAUTIFICATION TRUST FUND					
131-361.10.00	Interest - Beautification Board	341	259	350	183
131-366.00.00	Donations - Beautification Board	200	108	-	-
131-369.90.06	Satellite Beach Tags	395	395	-	-
131-369.90.07	Beautification Board Tree Sale	2,427	1,836	2,500	1,500
	Subtotal:	3,363	2,598	2,850	1,683
ADVANCED LIFE SUPPORT TRUST FUND					
641-342.90.00	Fire Department Classes	6,005	4,295	4,200	2,200
641-361.10.00	Interest - Advanced Life Support	946	440	900	194
641-366.00.00	Donations - Advanced Life Support	7,827	2,178	2,500	-
	Subtotal:	14,778	6,913	7,600	2,394
GENERAL DONATIONS TRUST FUND					
642-361.10.00	Interest -General Donations	111	72	100	271
642-361.10.99	Interest - Loss on Investments	47	76	-	5
642-366.00.00	Donations - General Donations	1,346	1,938	-	-
	Subtotal:	1,504	2,086	100	276
RECREATION TRUST FUND					
643-361.10.00	Interest - Recreation Trust Fund	426	307	450	127
643-366.00.00	Contributions / Donations	851	616	-	-
643-366.00.03	Donations for Tennis Improvements	1,562	369	-	-
	Subtotal:	2,839	1,292	450	127
OCEANFRONT PROPERTY ACQUISITION TRUST FUND					
644-361.10.00	Interest - Oceanfront Property Acq.	2,206	1,198	-	-
644-366.00.02	Fundraising	1,130	100	-	-
	Subtotal:	3,336	1,298	-	-
	Subtotal MISCELLANEOUS:	38,750	26,491	21,040	16,615

COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
OTHER REVENUE SOURCES					
130-380.00.00	Fund Balance - Samsons Island	-	-	5,000	4,957
130-381.00.01	Transfer in from GF - Samsons Island	20,000	1,500	-	-
131-380.00.00	Fund Balance - Beautification	-	930	-	-
641-380.00.00	Fund Balance - Advanced Life Support	19,776	-	-	11,483
642-380.00.00	Fund Balance - General Donations	1,241	-	4,330	5,925
644-380.00.00	Fund Balance - Oceanfront Prop Acq.	-	149,868	-	-
	Subtotal OTHER REVENUE SOURCES:	41,017	152,298	9,330	22,365
TOTAL COMMUNITY SERVICES FUND REVENUES:		79,767	178,789	30,370	38,980

COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
OPERATING					
RECYCLING TRUST FUND					
120-537.34.05	Citywide Office Recycling	805	800	850	800
120-537.49.06	Banking Fees - Recycling	55	105	75	144
	Subtotal:	860	905	925	944
SAMSONS ISLAND TRUST FUND					
130-572.48.03	Public Relations - Samsons Island	2,120	-	500	500
130-572.49.00	Minor Apparatus - Samsons Island	1,758	-	2,900	2,900
130-572.49.06	Banking Fees - Samsons Island	19	19	-	26
130-572.52.00	Operational Supplies - Samsons Island	385	1,128	1,350	1,350
	Vegetation - Samsons Island	22	-	250	250
	Subtotal:	4,304	1,147	5,000	5,026
BEAUTIFICATION TRUST FUND					
131-572.49.00	Minor Apparatus - Beautification	-	1,664	-	-
131-572.49.06	Banking Fees - Beautification	80	97	50	94
131-572.49.12	Beautification Projects	2,189	1,767	2,800	1,500
	Subtotal:	2,269	3,528	2,850	1,594
ADVANCED LIFE SUPPORT TRUST FUND					
641-522.49.06	Banking Fees - Advanced Life Support	224	166	225	177
641-522.55.01	CPR Training Classes - Advanced Life Support	4,830	3,765	3,150	1,700
	Subtotal:	5,054	3,931	3,375	1,877
GENERAL DONATIONS TRUST FUND					
642-521.49.06	Banking Fees - General Donations	25	24	30	201
642-521.52.00	Operational Supplies - General Donations	1,533	1,336	3,500	2,500
642-521.52.02	Wearing Apparel - General Donations	1,187	16	900	3,500
	Subtotal:	2,745	1,376	4,430	6,201
RECREATION TRUST FUND					
643-572.49.00	Minor Apparatus - Recreation Trust	-	20	-	-
643-572.49.06	Banking Fees - Recreation Trust	97	115	100	123
	Subtotal:	97	135	100	123
OCEANFRONT PROPERTY ACQUISITION TRUST FUND					
644-531.48.02	Approved Fundraising - Oceanfront Property	360	-	-	-
644-537.49.06	Banking Fees - Oceanfront Property	515	407	-	-
	Subtotal:	875	407	-	-
	Subtotal - MISCELLANEOUS:	16,204	11,429	16,680	15,765

COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
CAPITAL OUTLAY					
130-572.63.12	Samsons Island Toilet	6,465	-	-	-
	Subtotal:	6,465	-	-	-
NON-OPERATING					
120-581.91.01	Transfer to General Fund - Recycling	2,500	-	-	-
641-581.91.01	Transfer to General Fund - ALS	-	-	-	12,000
641-581.91.50	Transfer to Capital Asset Fund - ALS	29,500	-	-	-
644-581.91.01	Transfer to GF - Oceanfront Property Acq.	-	150,759	-	-
	Subtotal:	32,000	150,759	-	12,000
ADDITION TO RESERVES					
120-590.90.02	Reserves - Recycling Trust	9,123	11,204	9,115	11,122
130-590.90.02	Reserves - Samsons Island Trust	9,678	548	-	-
131-590.90.02	Reserves - Beautification Trust	1,094	-	-	89
641-590.90.02	Reserves - Advanced Life Support Trust	-	2,982	4,225	-
642-590.90.02	Reserves - General Donations Trust	-	710	-	-
643-590.90.02	Reserves - Recreation Trust	2,742	1,157	350	4
644-590.90.02	Reserves - Oceanfront Property Acq. Trust	2,461	-	-	-
	Subtotal:	25,098	16,601	13,690	11,215
TOTAL COMMUNITY SERVICES FUND EXPENDITURES:		79,767	178,789	30,370	38,980

STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
INTERGOVERNMENTAL					
334.36.08	FEMA/Hazard Mitigation - North Drainage	554,779	226,856	-	-
334.36.09	Brevard County - North Drainage	-	86,774	-	-
334.36.10	School Board - North Drainage	-	86,774	-	-
334.36.11	DEP Sec. 319 Grant-Cassia Phase 2	347,522	-	-	-
334.36.12	DEP Sec. 319 Grant-Cassia Phase 3	-	656,127	-	-
334.36.14	Brevard Co. Agreement - Cassia Sidewalks	-	100,000	-	-
	Subtotal:	902,301	1,156,531	-	-
OPERATING					
343.70.00	Stormwater Utility Fee	312,549	313,291	319,605	325,931
MISCELLANEOUS					
361.10.00	Interest	11,630	2,718	10,000	991
OTHER REVENUE SOURCES					
380.00.00	Fund Balance	614,531	47,132	86,430	177,466
TOTAL STORMWATER UTILITY FUND REVENUES:		1,841,011	1,519,672	416,035	504,388

STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
OPERATING					
000-538.31.02	Professional Services - Grant Writer	30,870	14,394	-	-
000-538.31.04	Professional Services - Engineering	15,901	2,327	-	-
000-538.34.04	Stormwater Management Plan	-	3,538	-	-
000-538.34.06	Stormwater Assessment Roll	4,917	4,916	-	-
000-538.46.08	Storm Sewer Maintenance	-	-	2,500	-
000-538.49.06	Banking Fees	2,591	1,108	3,000	573
	Subtotal:	54,279	26,283	5,500	573
CAPITAL OUTLAY					
000-538.61.06	DEP Sec. 319 Grant - Cassia Phase 2	257,263	-	-	-
000-538.61.08	FEMA/Hazard Mitigation - North Drainage	819,159	211,961	-	-
000-538.63.09	DEP Sec. 319 Grant - Cassia Phase 3	27,899	837,213	-	-
000-538.63.17	Lori Laine Water Basin Project	-	-	-	91,049
	Subtotal:	1,104,321	1,049,174	-	91,049
NON-OPERATING					
081-538.91.01	Transfer to General Fund	98,000	132,678	98,996	101,228
081-538.91.50	Transfer to Capital Assets Fund	272,873	-	-	-
	Subtotal:	370,873	132,678	98,996	101,228
DEBT SERVICE					
082-538.71.01	Lease Principal - PNC Bank DeSoto Baffle	118,336	124,278	130,520	137,075
082-538.71.11	Lease Principal - 09/10 Stormwater Projects	96,126	101,994	108,221	114,827
082-538.72.01	Lease Interest- PNC Bank DeSoto Baffle	33,766	27,823	21,583	15,027
082-538.72.11	Lease Interest- 09/10 Stormwater Projects	63,310	57,442	51,215	44,609
	Subtotal:	311,538	311,537	311,539	311,538
TOTAL STORMWATER UTILITY FUND EXPENDITURES:		1,841,011	1,519,672	416,035	504,388

LAW ENFORCEMENT TRUST FUND - 135 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
	FINES & FORFEITS				
351.20.00	Confiscated Property	5,314	5,348	-	-
	MISCELLANEOUS				
361.10.00	Interest	577	482	500	2,086
TOTAL LAW ENFORCEMENT TRUST FUND REVENUES:		5,891	5,830	500	2,086

LAW ENFORCEMENT TRUST FUND - 135 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
OPERATING					
000-521.49.00	Minor Apparatus	-	-	-	-
000-521.49.06	Banking Fees	137	180	100	207
000-521.51.00	Donations to Others	250	-	-	-
	Subtotal:	387	180	100	207
ADDITION TO RESERVES					
090-590.90.02	Additions to Reserve	5,504	5,650	400	1,879
TOTAL LAW ENFORCEMENT TRUST FUND EXPENDITURES:		5,891	5,830	500	2,086

COMMUNITY REDEVELOPEMENT TRUST FUND - 140 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
INTERGOVERNMENTAL					
000-334.70.11	South Patrick Drive Improvement	-	-	179,500	-
000-338.00.00	TIF Payment to Brevard County	395,833	332,558	330,104	378,068
	Subtotal:	395,833	332,558	509,604	378,068
MISCELLANEOUS					
000-361.10.00	Interest	7,946	10,111	8,300	11,849
000-361.10.99	Interest - Loss on Investments	1,549	2,480	-	166
000-369.90.04	Refund Prior-Year Expenditures	4,500	-	-	-
	Subtotal:	13,995	12,591	8,300	12,015
OTHER REVENUE SOURCES					
000-347.50.05	Fund Balance from Redevelopment Fund	-	-	696,837	-
081-381.00.01	Transfer from GF - City TIF to Redevel. Fund	829,646	578,078	562,199	644,146
081-381.01.01	Transfer from GF - City Repayment of TIF	-	-	35,338	35,338
081-381.01.01	Transfer from GF for Capital Assets	-	-	-	10,000
	Subtotal:	829,646	578,078	1,294,374	689,484
TOTAL COMMUNITY REDEVELOPEMENT TRUST FUND REVENUES:		1,239,474	923,227	1,812,278	1,079,567

COMMUNITY REDEVELOPMENT TRUST FUND - 140 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
OPERATING					
000-559.12.00	Salary/Wages & Benefits - CRA Director	104,259	19,233	85,000	-
000-559.31.00	Legal Services	-	-	30,000	70,000
000-559.31.07	Consultant Fees	5,959	55,936	20,000	-
000-559.31.10	Planning Services	-	-	90,000	-
000-559.34.07	Agreement w/ Brevard Co. for TIF Refund	-	-	-	117,316
000-559.40.00	Travel - Business Trips	2,844	834	2,500	7,000
000-559.43.00	Electricity	62,314	-	-	-
000-559.46.09	Property Maintenance Fees	-	-	5,000	-
000-559.48.00	Business Development & Promotions	3,178	210	4,000	-
000-559.48.01	Façade Grant Program	145,341	7,462	-	-
000-559.49.06	Banking Fees	2,138	3,872	2,000	10,761
000-559.51.00	Office Supplies	916	50	1,000	-
000-559.52.00	Operating Supplies	2,787	249	2,000	18,154
000-559.54.00	Tuition, Membership, & Publications	1,931	1,585	1,500	-
	Subtotal:	331,667	89,431	243,000	223,231
NON-OPERATING					
081-581.91.00	Interfund Memo of Understanding (MOU)	-	-	17,000	85,030
081-581.91.00	Transfer to General Fund	5,000	-	-	199,755
	Subtotal:	5,000	-	17,000	284,785
DEBT SERVICE					
082-559.71.02	CRA Line of Credit - Principal	243,300	253,900	265,000	276,100
082-559.72.02	CRA Line of Credit - Interest	224,543	214,417	199,990	218,601
	Subtotal:	467,843	468,317	464,990	494,701
CAPITAL OUTLAY					
000-559.61.01	Property Disposition Costs	2,000	-	5,000	-
000-559.69.02	South Patrick Drive Improvement	-	2,131	179,500	-
000-559.69.03	Master AIA Streetscape	21,725	-	-	-
000-559.69.06	Beach Access Improvements	3,179	-	322,677	66,850
000-559.69.20	A1A Corridor Concept Plan	-	-	-	10,000
	Subtotal:	26,904	2,131	507,177	76,850
ADDITION TO RESERVES					
090-590.90.02	Additions to Reserves	408,060	363,348	580,111	-
	Subtotal:	408,060	363,348	580,111	-
TOTAL COMMUNITY REDEVELOPMENT TRUST FUND EXPENDITURES:		1,239,474	923,227	1,812,278	1,079,567

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
TAXES					
000-314.10.00	Utility Tax - Electricity	385,612	375,069	360,000	365,000
000-314.80.00	Utility Tax - Propane	11,522	14,509	9,000	10,000
	Subtotal:	397,134	389,578	369,000	375,000
INTERGOVERNMENTAL					
000-331.00.00	Federal Grants	72,330	-	-	-
000-334.70.10	DoE Muni Bldg Energy Update Grant	34,042	129,160	-	-
	Subtotal:	106,372	129,160	-	-
MISCELLANEOUS					
000-361.10.00	Interest	2,923	2,853	2,500	939
000-366.00.00	Contributions / Donations	10,000	1	-	-
	Subtotal:	12,923	2,854	2,500	939
OTHER REVENUE SOURCES					
000-380.00.00	Fund Balance	-	-	-	294,747
000-383.00.00	Capital Lease Proceeds	-	-	31,000	-
081-381.91.25	Transfer from Stormwater Utility Fund	272,873	-	-	-
081-381.91.40	Transfer from Redevelopment Fund	5,000	-	-	-
	Subtotal:	277,873	-	31,000	294,747
	TOTAL CAPITAL ASSETS FUND REVENUES:	794,302	521,592	402,500	670,686

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
IMPROVEMENTS					
000-519.49.06	Banking Fees	672	1,033	700	881
000-539.63.15	DeSoto Parkway Improvements	76,192	-	-	-
000-539.63.18	Annual Street Repaving Projects	-	-	-	50,000
000-559.69.13	Montecito Signage	15,308	-	-	-
000-572.69.14	Schechter Center Monument Sign	8,990	-	-	-
000-572.69.15	DoE Muni Bldg Energy Update Grant	34,041	124,983	-	-
000-572.69.16	Football Field Expansion Project	-	-	-	60,000
000-572.69.17	Soccer Field Lighting Project	-	-	-	10,000
	Subtotal:	135,203	126,016	700	120,881
SUPPORT SERVICES DEPARTMENT					
013-513.64.01	Administrative Computers & Software	-	-	4,000	96,000
013-513.64.02	Citywide Administrative Equipment	-	-	38,074	-
	Subtotal:	-	-	42,074	96,000
POLICE DEPARTMENT					
021-521.64.01	Police Computers & Software	-	-	4,000	-
021-521.64.02	Police Equipment	-	-	6,432	7,000
021-521.64.04	Police Vehicles	7,403	33,991	39,000	-
	Subtotal:	7,403	33,991	49,432	7,000
FIRE DEPARTMENT					
022-522.64.01	Fire Computers & Software	-	-	4,000	-
022-522.64.02	Fire Equipment	10,431	-	-	3,500
022-522.64.04	Fire Vehicles	-	27,376	-	-
	Subtotal:	10,431	27,376	4,000	3,500
PUBLIC WORKS DEPARTMENT					
039-539.64.02	Public Works Equipment	-	-	11,100	25,900
039-539.64.04	Public Works Vehicles	272,873	-	-	40,000
	Subtotal:	272,873	-	11,100	65,900
RECREATION DEPARTMENT					
072-572.64.01	Recreation Computers & Software	-	-	4,000	-
	Subtotal:	-	-	4,000	-
	Subtotal Departmental Capital Assets:	425,910	187,383	111,306	293,281

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
DEBT SERVICE					
082-517.71.19	Lease Principal - Consolidated Debt	258,100	266,554	275,182	284,199
082-517.71.20	Lease Principal - PD '13 Dodge Charger	-	-	-	7,039
082-517.71.20	Lease Principal - Pinnacle Police RMS	-	-	-	18,710
082-517.72.19	Lease Interest - Consolidated Debt	30,926	22,472	13,844	4,936
082-517.72.20	Lease Interest - PD '13 Dodge Charger	-	-	-	1,224
082-517.72.21	Lease Interest - Pinnacle Police RMS	-	-	-	15,297
	Subtotal:	289,026	289,026	289,026	331,405
	Total Operating Expenditures:	714,936	476,409	400,332	624,686
NON-OPERATING					
081-581.91.01	Transfer to General Fund	-	3,718	-	46,000
	Subtotal:	-	3,718	-	46,000
RESERVES					
090-590.90.02	Additions to Reserves	79,366	41,465	2,168	-
	Total Non-Operating & Reserves:	79,366	45,183	2,168	46,000
TOTAL CAPITAL ASSETS FUND EXPENDITURES:		794,302	521,592	402,500	670,686

Planning for the Future





The Five-Year Capital Improvements Plan (CIP) provides guidance to facilitate long-range planning and budgeting for capital needs. It is updated annually and may change throughout a budget year as funding sources change, cost estimates are amended, and projects are completed. To be included in the CIP, a capital improvement must cost at least \$3,000 and have a useful life of at least five years.

The CIP identifies projects and estimated costs within the following categories of capital improvements to be addressed over the next five years: infrastructure, facilities, equipment, fleet, and technology. It also identifies the funding source(s) for the improvements, including any awarded grant funds pending at the time the CIP is created. There may be other capital improvements listed in the CIP that are eligible for grant funds, and those grants will be pursued and listed as a funding source when awarded.

The CIP must be consistent with the City's Comprehensive Plan, but it will include more improvements than those shown in the Comprehensive Plan's Capital Improvements Element, since the Comprehensive Plan lists only capital improvements related to increasing growth capacity of infrastructure and facilities.

While the capital improvements listed in this CIP are financially feasible for FY 13/14, the availability of funding for the subsequent years may alter the CIP in the future. Therefore, this CIP does not list all of the City's needs, but rather those the City reasonably anticipates can be funded in the future.

As with most other local governments, the fiscal uncertainty resulting from the economic downturn caused the City to stop funding capital improvements during the last five years. Therefore, for at least the next three years, the City will focus on resuming facility maintenance and road repaving. Enhancements other than redevelopment projects are anticipated to begin in FY 17/18.

Project Name	Funding Source	Estimated					
		Cost	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Infrastructure							
Annual Street Resurfacing	CAF	\$ 450,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
SBSRP Parking Lot Resurfacing	CAF	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
200 Block Wilson Avenue Rebuild	CAF	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Stormwater Line Replacement	SUF	\$ 250,000	\$ -	\$ 25,000	\$ 75,000	\$ 150,000	\$ -
Lori Laine Project Phase 1	SUF/319 Grant	\$ 1,035,354	\$ 91,049	\$ 944,305	\$ -	\$ -	\$ -
Lori Laine Project Phase 2	SUF	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
A1A Improvements	CRTF	\$ 450,000	\$ -	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000
Septic Removal/Install Sewer	CAF	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -
Shell Street Sewer Line Installment	GF/CRTF	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
Beach Access Improvements	CRA	\$ 66,850	\$ 66,850				
TOTAL		\$ 3,462,204	\$ 237,899	\$ 1,219,305	\$ 305,000	\$ 700,000	\$ 1,000,000
Total Capital Assets Fund		\$ 1,230,000	\$ 50,000	\$ 100,000	\$ 130,000	\$ 450,000	\$ 500,000
Total Stormwater Utility Fund		\$ 1,685,354	\$ 91,049	\$ 969,305	\$ 75,000	\$ 150,000	\$ 400,000
Total Community Redevelopment Trust Fund		\$ 536,850	\$ 86,850	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000
Total General Fund		\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -

Project Name	Funding Source	Estimated Cost						
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18		
Facilities								
Police Department Renovations	GF	\$ 90,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 75,000
Public Works Garage Doors	CAF	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Floor Cover Replacement (all buildings)	GF	\$ 145,000	\$ -	\$ 30,000	\$ 20,000	\$ -	\$ -	\$ 95,000
Building for Vac-Truck	SUF	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Civic Center Renovations	GF	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Air Conditioner Replacements	CAF	\$ 24,000	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Pelican Beach Park Restrooms Roof	CAF	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Ballfield Fencing	CAF	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Tennis Courts Lighting & Resurfacing	CAF	\$ 53,000	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ -
Recreation Docks Maintenance	CAF	\$ 12,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Playground Replacements	CRTF/CAF	\$ 120,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Field Scoreboards	CAF	\$ 14,000	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -
SBSRP Football Press Box/Concession	CAF	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Football Field Expansion & Upgrades	CAF	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
SBSRP Field Lighting (2 of 4 fields)	CAF	\$ 270,000	\$ 10,000	\$ -	\$ -	\$ 130,000	\$ 130,000	\$ 130,000
New Desoto Tennis Courts	CAF	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
TOTAL		\$ 1,223,000	\$ 70,000	\$ 231,000	\$ 230,000	\$ 246,000	\$ 446,000	
Total Capital Assets Fund		\$ 708,000	\$ 70,000	\$ 56,000	\$ 60,000	\$ 246,000	\$ 276,000	
Total Stormwater Utility Fund		\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	
Total Community Redevelopment Trust Fund		\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	
Total General Fund		\$ 335,000	\$ -	\$ 145,000	\$ 20,000	\$ -	\$ 170,000	

Project Name	Funding Source	Estimated Cost						
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18		
Equipment								
BioMedical Monitor (2) (FD)	CAF	\$ 52,000	\$ -	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000	\$ 13,000
Breathing Apparatus Update (FD)	CAF	\$ 42,600	\$ -	\$ -	\$ 14,200	\$ 14,200	\$ 14,200	\$ 14,200
Positive Pressure Fan (FD)	GF	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -	\$ -	\$ -
Ventilation Saw (FD)	GF	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ -	\$ -	\$ -
Handheld Radios (PD & FD)	CAF	\$ 52,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500	\$ 10,500
Evidence Room Storage Lockers (PD)	GF	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -	\$ -
Video System for Parks (PD)	CAF	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 80,000
New mowers (3) (PW)	CAF	\$ 21,900	\$ 21,900	\$ -	\$ -	\$ -	\$ -	\$ -
Nozzles for Vac Truck (PW)	GF	\$ 6,000	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ -	\$ -
John Deere Utility Vehicle (PW)	CAF	\$ 20,000	\$ -	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Sand Pro (PW)	CAF	\$ 10,300	\$ -	\$ 10,300	\$ -	\$ -	\$ -	\$ -
High Lift (PW)	CAF	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Sod Cutter (PW)	CAF	\$ 4,000	\$ 4,000	\$ -	\$ -	\$ -	\$ -	\$ -
Jackhammer/Compressor (PW)	CAF	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -	\$ -
TOTAL		\$ 336,300	\$ 39,400	\$ 45,300	\$ 61,200	\$ 47,700	\$ 142,700	
Total Capital Assets Fund		\$ 318,300	\$ 36,400	\$ 33,800	\$ 57,700	\$ 47,700	\$ 142,700	
Total Stormwater Utility Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Redevelopment Trust Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund		\$ 18,000	\$ 3,000	\$ 11,500	\$ 3,500	\$ -	\$ -	\$ -

Project Name	Funding Source	Estimated							
		Cost	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18		
Fleet									
Purchase 1-Ton Dump Truck	CAF	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -	\$ -	\$ -
Replace 3/4-Ton Truck	CAF	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 30,000	\$ -
Replace Patrol Vehicles	CAF	\$ 280,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ 40,000	\$ 40,000	\$ 80,000	\$ -
Replace Administration Vehicles	CAF	\$ 120,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ -
Reframe Squad Vehicle	CAF	\$ 40,000	\$ -	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ 10,000	\$ -
Purchase Fire Truck	CAF (Financed)	\$ 211,200	\$ -	\$ 52,800	\$ 52,800	\$ 52,800	\$ 52,800	\$ 52,800	\$ -
Total		\$ 736,200	\$ 40,000	\$ 132,800	\$ 227,800	\$ 132,800	\$ 132,800	\$ 202,800	\$ -
Total Capital Assets Fund		\$ 736,200	\$ 40,000	\$ 132,800	\$ 227,800	\$ 132,800	\$ 132,800	\$ 202,800	\$ -
Total Stormwater Utility Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Redevelopment Trust Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Name	Funding Source	Estimated Cost						
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18		
Technology								
Email Exchange Server	CAF	\$ 36,000	\$ 16,000	\$ -	\$ -	\$ -	\$ 20,000	
Windows 7 Upgrades citywide	CAF	\$ 88,000	\$ 38,000	\$ 5,000	\$ 10,000	\$ 15,000	\$ 20,000	
General Software Acquisition/Upgrades	CAF	\$ 35,000	\$ 8,000	\$ 6,000	\$ 6,000	\$ 6,000	\$ 9,000	
Recreation Department Server	CAF	\$ 10,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 5,000	
Fire Department Server	CAF	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000	
City Hall Server	CAF	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000	
Police Department Server	CAF	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000	
VPN Authentication Software	CAF	\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	
Finance Software Upgrades	CAF	\$ 50,000	\$ 50,000	\$ -	\$ -	\$ -	\$ -	
Permitting Software Upgrades	CAF	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -	
Citywide Computer Backup System	CAF	\$ 25,000	\$ 5,000	\$ -	\$ -	\$ -	\$ 20,000	
Total	CAF	\$ 306,000	\$ 132,000	\$ 31,000	\$ 16,000	\$ 21,000	\$ 106,000	
Total Capital Assets Fund		\$ 296,000	\$ 122,000	\$ 31,000	\$ 16,000	\$ 21,000	\$ 106,000	
Total Stormwater Utility Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total Community Redevelopment Trust Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
Total General Fund		\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -	

TOTAL ALL FUNDS	TOTAL	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Total Capital Assets Fund	\$ 3,288,500	\$ 318,400	\$ 353,600	\$ 491,500	\$ 897,500	\$ 1,227,500
Total Stormwater Utility Fund	\$ 1,835,354	\$ 91,049	\$ 969,305	\$ 225,000	\$ 150,000	\$ 400,000
Total Community Redevelopment Trust Fund	\$ 566,850	\$ 86,850	\$ 180,000	\$ 100,000	\$ 100,000	\$ 100,000
Total General Fund	\$ 373,000	\$ 23,000	\$ 156,500	\$ 23,500	\$ -	\$ 170,000

Glossary & Acronyms



See list of acronyms used in this document at end of glossary.

Ad Valorem (Property) Tax – A tax levied on the assessed value of real property located within the City, determined by multiplying the tax-assessed value by the millage rate set by the City Council.

Appropriation – Money authorized by City Council for a specific use.

Assessed Value – The value set by the County Property Appraiser on taxable real property as a basis for levying ad valorem (property) taxes.

Balanced Budget – A budget in which total revenues available from taxes and other sources, including amounts carried over from prior fiscal years, equal total expenditures and reserves. Florida law requires municipalities to have balanced budgets.

Budget – A financial plan estimating proposed expenditures for the fiscal year and proposed means of financing such expenditures.

Budget Calendar – A schedule of dates the City follows in preparing and adopting the budget.

Capital Expenditures – Expenditures over \$750 which acquire or add to capital assets, such as land, buildings, improvements other than buildings, machinery, furniture, equipment, etc.

Capital Improvements Plan (CIP) – A financial plan for the construction or purchase of infrastructure, facilities, equipment, vehicles, and technology assets needed over the next five years.

Fund – A separate set of accounts with revenues and expenditures for a defined purpose.

Fund Balance – The amount of revenues exceeding expenditures in a governmental fund. The fund balance in the City's General Fund constitutes the City's reserves.

Generally Accepted Accounting Principles (GAAP) – Accounting principles commonly used in preparing financial statements. The authoritative source of GAAP for state and local governments is the Governmental Accounting Standards Board (GASB).

Governmental Accounting Standards Board (GASB) – The organization which establishes accounting-reporting standards and generally-accepted accounting principles.

General Fund – The City's primary operating fund, containing all financial resources of the general government except those required to be accounted for in another fund.

Millage Rate – The tax rate levied on real property. One mill equals \$1 per \$1,000 of tax-assessed property value.

Operating Expenses – Expenditures for goods and services needed to run the City’s day-to-day operations.

Ordinance – A formal legislative enactment by the City Council which has the full force and effect of law within the City’s boundaries, provided it does not conflict with any higher-level law such as a statute or constitutional provision.

Personnel Expenditures – Salaries and wages, overtime, shift differential, Social Security and retirement contributions, life and health insurance, workers’ compensation, unemployment compensation, and State-mandated training.

Property (Ad Valorem) Tax – A tax levied on the tax-assessed value of real property.

Reserves – Funds set aside for emergencies or unforeseen necessary expenditures.

Revenues – Money coming in from various sources to fund expenditures.

Rolled-Back Rate – The millage rate necessary to raise the same amount of ad valorem tax revenue as the previous year, excluding taxes from new construction. Under Florida law, as property values are increased each year by the County Property Appraiser due to inflation, the City’s millage rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All millage rate changes are calculated using the rolled-back rate as the base.

Special Revenue Funds – Funds having specific revenue sources to be used only for specific purposes designated by law or Council action.

Stabilization Reserve – See page 71 for General Fund Stabilization Reserve Policy adopted by Council.

Tax Increment Financing (TIF) – A mechanism for using property taxes to stimulate investment in the City’s Redevelopment District, derived as follows: The Satellite Beach CRA established a “base year” for property values for all properties within the Redevelopment District. This base year is 2001, the year the CRA and Redevelopment District were established. The property tax revenue (“incremental tax”) generated by property values above the base-year values is the funding source for the Community Redevelopment Trust Fund, which funds improvements in the Redevelopment District. This incremental property tax comes only from properties in the District. (The amount of property tax revenue generated by the District’s “base year” property values goes into the City’s General Fund for use throughout the City.)

Transfers – Monies shifted from one fund (where it is shown as an expenditure) into another fund (where it is shown as revenue).

Truth in Millage (TRIM) – State law (Section 200.065, Florida Statutes) governing the ad valorem tax process.

Acronyms Used Throughout This Document:

ALS – Advanced Life Support

CAF – Capital Assets Fund

CIP – Capital Improvements Plan

COLA – Cost of Living Allowance

CRA – Community Redevelopment Agency

CRTF – Community Redevelopment Trust Fund (“Redevelopment Fund”)

CSF – Community Services Fund

DEP – Department of Environmental Protection (Florida)

DoE – Department of Energy (US)

FB – Fund Balance

FD – Fire Department

FDLE – Florida Department of Law Enforcement

FEMA – Federal Emergency Management Agency

FICA – Federal Insurance Contributions Act (federal payroll tax)

GAAP – Generally Accepted Accounting Principles

GASB – Governmental Accounting Standards Board

GEP – General Employees Pension

GF – General Fund

LETF – Law Enforcement Trust Fund

PBP – Pelican Beach Park

PD – Police Department

PFP – Police & Firefighters Pension

PILOT – Payment in Lieu of Taxes

PW – Public Works

RMS – Records Management System

SBSRP – Satellite Beach Sports & Recreation Park

SI – Samsons Island

SUF – Stormwater Utility Fund (“Stormwater Fund”)

TIF – Tax Increment Financing

TRIM – Truth in Millage

General Fund Stabilization Reserve Policy

Adopted on August 7, 2013

To begin re-establishing stability in the City's finances following several years of economic downturn, a Stabilization Reserve shall be established in the City's General Fund. It shall be classified as a Committed Fund Balance in the unrestricted General Fund Balance (City reserves).

The purpose of the Stabilization Reserve shall be to:

1. Fund certain expenditures (payroll, debt payments, and infrastructure) incurred in responding to major natural disasters affecting the safety of our residents (e.g., hurricanes, wildfires, tornadoes, etc.). Such expenditures shall provide temporary support to minimize the impact to residents, facilitate infrastructure repairs, and ensure the City's general recovery and continuation of day-to-day operations. In no event shall the Stabilization Reserve be used to fund new programs or other expenditures that should be funded with operating revenues, contingencies, and unassigned General Fund reserves.
2. Fund other non-routine expenditures approved by formal action of the City Council.
3. Protect the City's credit rating by ensuring the City's ability to continue to make prompt payments to creditors and vendors when unforeseen emergencies occur.

Procedures for the Stabilization Reserve shall be as follows:

1. The Stabilization Reserve shall begin in FY 2012/13.
2. At September 30 each year, 80% of the additions to the General Fund Balance shall be committed to the Stabilization Reserve. This amount shall be determined during the annual budget process.
3. By October 1, 2023, at least 60 days of the prior-year's operating expenditures, excluding capital costs and transfers from the General Fund Balance (City reserves), shall be committed to the Stabilization Reserve. If this 60-day requirement is not met at that time, the City Manager shall advise the City Council of actions needed to restore the Stabilization Reserve.
4. All requests for Stabilization Reserve funds shall be presented to City Council, along with the City Manager's recommendation. City Council shall formally recognize the natural disaster or other non-routine occasion prior to making final decisions on the use of funds from the Stabilization Reserve.