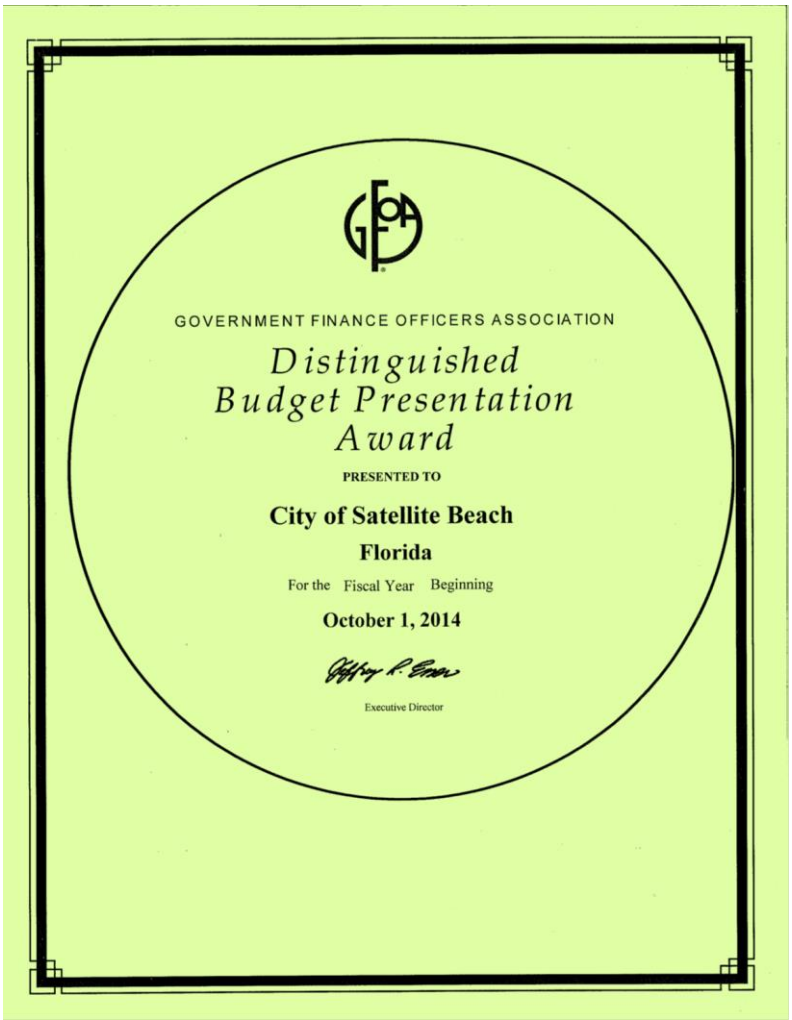
Paving the Way to a Brighter Future...

City of Satellite Beach
FY 2015/2016
Operating Budget and
Five Year Captial Improvement Plan



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Satellite Beach

Florida

For the Fiscal Year Beginning

October 1, 2014

Executive Director

Elected Officials:

Mayor	Frank Catino
Vice Mayor	Dominick Montanaro
Councilmembers	Lorraine Gott
	Mark Brimer
	Steve Osmer

Employee Budget Committee Members:

Patrol Sergeant	Eric Bell
Police Sergeant	Eric Fuller
Firefighter/Paramedic	Eric Tippins
Firefighter/Paramedic	Rhiannan Iverson
Building Department Clerk	Tania Ramos-Miner
Public Works Assistant Dir.	Danny Peters
Program Specialist	Cassie Warthen

Executive Leadership Team:

City Manager/CRA Executive Director	Courtney H. Barker
Assistant City Manager	Andy Stewart
Building Official/ CRA Coordinator	John Stone
City Clerk	Leonor Olexa
Comptroller	Jennifer Howland
Fire Chief	Donald Hughes
Police Chief	Jeff Pearson
Public Works Director	Allen Potter
Recreation Director	Kerry Stoms

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

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CITY OF SATELLITE BEACH, FLORIDA

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Satellite Beach, FL 32937
(321) 773-4407
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INCORPORATED 1957

July 15, 2015

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

Submitted for your consideration are the Proposed Fiscal Year 2015 Annual City Budget and the 2015-2020 Capital Improvement Plan Budget. These documents comprise of financial, operational, and capital plans prepared by the administration closely adhering to the visions and goals of the City Council received throughout the year at various City Council and community meetings. The budget is the third annual budget I have prepared since having the honor to become the City Manager in 2013. I believe the City Council will find the proposed FY 15/16 was prepared utilizing a fiscally responsible approach to ensure accountability to the taxpayers of Satellite Beach. The budget is balanced with a reduction to the millage rate at 8.29 mills.

The proposed budget was drafted with three underlying objectives:

- Maintaining, improving, and rebuilding critical infrastructure throughout the City;
- Continuing to monitor and address the work environment of our valued employees;
- Protecting and restoring our City's natural resources through projects and sustainability.

Budget Highlights

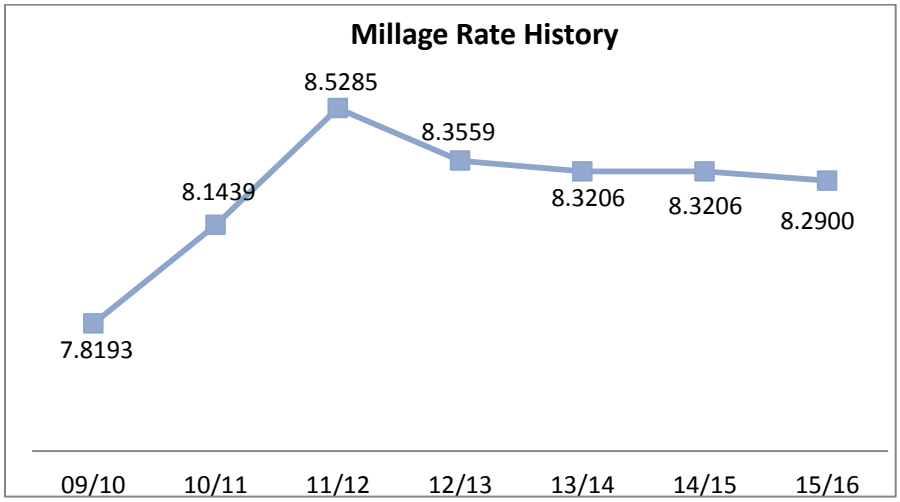
The Budget Process

In past budgeting processes the City Manager develops the annual budget by obtaining input and gathering requests from the City Council and Department Heads. The City Manager then makes budgeting determinations based on needs of the City, while also keeping in mind the confinements of the budget.

This year's budgeting process took a bottom up approach to the budget process and included a budgeting committee made up of the general workforce for the City. This employee budgeting committee listened to the requests of Department Heads and the goals and objectives of the City Council. The committee assisted in the development of the budget, made recommendations, and ultimately had involvement in the process. This approach has fostered new ideas and ultimately created a better budgeting process City-wide.

Millage Rate

The proposed FY 2015/16 budget is balanced at a millage rate of 8.2900 mills, a slight reduction from the 8.3206 mills adopted in 2014 (FY 2014/15). The reduction to the millage rate represents a relatively small reduction, however, demonstrates a good faith effort by the City to sustain or reduce the millage rate in the future while also continuing to meet the expectations of the City Council and residents.



Property Values

Our City's 2015 preliminary taxable property values from the Brevard County Property Appraiser have increased 5.85% over the 2014 values. This increase is almost identical to the increase experienced in 2014 demonstrating a pattern of increasing property values coupled with new construction over the past four years. The quick recovery in property values since the economic downturn is a positive financial indicator for our City and property owners, further demonstrating the exceptional quality of life the City continues to provide through public–safety services, recreational amenities, and redevelopment projects.

Assessed Property Values

2015	2014	2013	2012	2011	2010
$736,998,585	$696,259,464	$651,162,743	$613,335,462	$593,792,397	$651,947,637

With the millage rate of 8.2900, the proposed budget will provide an additional $325,077 in ad valorem revenues as a result of increased property values. It is important to note that not all of this increase can be utilized for general fund expenditures due to the fact that the Community Redevelopment District accounts for approximately $114,000 of this increase in ad valorem, which must be utilized for redevelopment projects. The net effect to the general fund after payment to the Community Redevelopment District represents a net increase of $211,077 in revenue from the previous fiscal year as a result of increasing property values.

General Fund Revenues

The revenue projections for FY 15/16 general fund budget remain relatively identical to those revenues budgeted in FY 14/15. The only increase in revenues other than transfers in from other funds that had a significant increase was ad-valorem revenues as a result of increasing property values.

The City is also scheduled to receive a return of Tax Increment Financing(TIF) from the Community Redevelopment Agency to the general fund in the amount $308,120. The return of revenue is a result of the Community Redevelopment Agency (CRA) only needing to expend $400,000 for the A1A streetscape as opposed to the $698,116 that was budgeted in the CRA in FY 14/15. In addition the Community Redevelopment Agency is advising to postpone the Crotty Park Project originally budgeted at $202,272 as a result of the other numerous other capital improvements scheduled in FY 15/16. The City's portion of the TIF return from the Community Redevelopment Agency is being transferred from the General Fund to the Capital Assets Fund in FY 15/16 to be utilized to advance the City's skate park reconstruction originally scheduled in FY 16/17. Transferring this TIF return to the Capital Assets Fund is fiscally responsible since this is not a reoccurring revenue in the General Fund.

Employee Benefits

The proposed budget incorporates a 2% cost of living adjustment for employees. The last cost of living adjustment for employees occurred in 2013 and prior to that there has been no cost of living adjustment since 2009. The 2% cost of living adjustment represents an estimated total expense in the amount of $91,000.

Furthermore, the budget funds a conservative systematic approach to correcting salary compression issues that have existed within mid and lower level positions since wage increases were eliminated and frozen in 2009 during the financial down turn of the City's finances. This salary compression issue was brought forward during union negotiations with the International Association of Fire Fighters (IAFF) and the Fraternal Order of Police (FOP) during the police and fire bargaining negotiations with the City. Prior to 2009 the City would provide merit increases along with the cost of living adjustments that aided in addressing compression. The compression is proposed to be corrected over a three-year period and is contingent on budget constraints from year-to-year. The compression plan addresses employees city-wide but does not include upper-level management.

The City continues to be proactive in battling rising health-insurance premiums and is currently conducting studies with neighboring communities and the City's healthcare consultant to determine alternative means of reducing rising premiums, such as employee healthcare clinics. While this arrangement may not begin in FY 15/16, the budget creates a Health Insurance Fund and recommends changing the funding structure of the City's health insurance to a partially self-funded plan in hopes of receiving a cost neutral health insurance premium. The current budget provides no health insurance increase for FY 15/16.

Employee Positions

The proposed FY 2015/16 budget includes moving one Permanent Part-time dispatcher position in the Police Department to full-time and continues to fund a full-time Public Works Service Worker position that was funded mid-year in FY 14/15. The total number of City positions is 82 full-time, four permanent part-time, and 33 temporary part-time.

Budgeted	Full-Time	Perm. Part-Time	Temp. Part-Time	Total
FY 11/12	84	9	47	140
FY 12/13	78	5	34	117
FY 13/14	82	2	34	120
FY 14/15	81	3	34	120
FY 15/16	82	4	33	121

The City continues to operate at minimum staffing levels to carry out day-to-day operations and continues to seek volunteers and find other alternative methods to meet staffing demands.

The City has provided summer internship opportunities for college students seeking public-sector employment and these interns are currently working to help form the City's first Ad Hoc Green Committee. This committee will provide the City recommendations on innovative programs to promote environmental sustainability through energy conservation, solid waste reduction and recycling, water conservation, pollution prevention, transportation efficiency, and programs that promote sustainability.

General Fund Operating Costs

The City has reduced costs over the past three years throughout all Departments by realizing the savings from competitive bidding efforts and also reducing operating costs where practical throughout all Departments. One such example is that of the City's savings on Liability and Worker's Compensation insurance by competitively bidding these insurances in 2013. At the conclusion of the FY 15/16 budget year the City will have saved over $210,000 in premiums alone. The proposed FY 15/16 continues to fund operating expenditures throughout all Departments at similar levels experienced in FY 14/15.

Community Redevelopment Trust Fund ("Redevelopment Fund")

In 2015, the City Council adopted the revised Community Redevelopment Agency Plan Amendment that funds projects over the next five years and then eliminates funding projects after year 2020. The plan will allow for additional tax dollars after year 2021 to be returned to the City that will allow the City to begin reducing the millage rate as a result of these funds being returned to the General Fund.

The Community Redevelopment Agency budget for FY 15/16 postpones scheduled improvements to Crotty Park as a result of the numerous capital improvements projects scheduled for FY 15/16.

The Community Redevelopment Agency continues to thrive and property values within the Community Redevelopment District have increased 6.46% from FY 15/16.

The proposed budget continues to reimburse the County $144,341 and the City $245,771 with excess tax-increment revenues in accordance with the Memorandum of Understanding between the CRA and Brevard County. The City will use these excess Redevelopment Fund revenues to increase the General Fund reserves and will continue this practice until FY 2018/19.

Stormwater Utility Fund

Stormwater management continues to be an important topic with the growing concerns for the Indian River Lagoon in Brevard County. In addition, the Department of Environmental Protection continues to place more stringent regulations on cities to remain in compliance with the National Pollutant Discharge Elimination Systems (NPDES) permitting program in the State of Florida.

As a result of the City Council's actions in 2014 increasing the stormwater fees, the stormwater fund will have approximately $120,000 to make repairs to failing stormwater infrastructure throughout the City. Much of the existing infrastructure has never been repaired since being installed in the 1950's & 1960's. In addition, the stormwater fund will make final payment on a $754,457 loan that was issued for stormwater projects on Desoto Parkway in September 2010.

Capital Assets Fund

In FY 15/16, the Capital Assets Fund is slated to fund approximately $978,322 in repairing existing capital infrastructure and capital projects. The City Council increased the utility tax on electricity and natural gas in 2015 in order to take a large step in addressing the City's aging infrastructure. The City is utilizing the revenues generated by the utility tax increase to reconstruct and resurface various City streets and address the growing demand for additional stormwater facilities. The City is funding these projects by issuing tax-exempt debt service in the amount of $2,500,000 with a fifteen year repayment schedule.

The City's General Fund is transferring an additional $178,870 to the Capital Assets Fund as a result of the A1A streetscape project being under budget in the Community Redevelopment Agency Trust Fund. The transfer will help fund the revitalization of the City's skatepark.

Major projects for FY 15/16 will include:

- Skate Park Renovations ($200,000)
- Soccer Field Lighting Project ($130,000)
- Tennis Court Relighting ($24,000)
- Replace two police patrol vehicles ($93,000)
- Replace one administrative vehicle ($30,000)
- Resurfacing of various City Streets ($658,000)
- Roosevelt Avenue Reconstruction ($900,000)

The FY 15/16 Capital Budget is mainly focused on replacing and repairing existing infrastructure with a large emphasis on the City's road infrastructure.

Health Insurance Fund

The FY 15/16 creates a new fund called the Health Insurance Fund. This fund is utilized to accurately account for health insurance costs as a result of changing from a fully insured plan to a partially self-insured funding structure. The fund is established by transferring $217,915 of the City's reserves to establish the Health Insurance Fund. The funds transferred will be utilized to cover claims as necessary and in accordance with the partially self-insured plan. The City anticipates utilizing the Health Insurance Fund to offset rising Health Insurance Premiums in the future.

City Reserves

The budget provides for funding the reserves in the amount of $245,771. The City will assign 80% to the Stabilization Reserve while the other 20% will be unassigned reserves. The City continues to increase the reserves as part of the City Council Stabilization Reserve Policy adopted in 2013.

In preparing the FY 15/16 budget, staff continues to be conscious of the City's effort to increase reserves and has made reductions where possible to support that effort. The assigned and unassigned reserve balance at the end of FY 15/16 is expected to be approximately $1,225,754. This represents an increase of approximately $1,200,000 in the reserve balance since FY 11/12.

Conclusion

The theme of this year's budget is "Paving the way to a brighter future". The theme was chosen by the employee budget committee this year as a result of the City's commitment to improve aging infrastructure while also staying committed to its employees. By "paving the way," our City residents will continue to enjoy the various amenities that set the City of Satellite Beach apart from other beachside communities.

With input from all City Departments, a balanced budget for FY 2015/16 is hereby submitted to City Council for approval. The budget is presented utilizing the highest principles of governmental budgeting in accordance with the Government Finance Officers Association. 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 H. Barker, AICP
City Manager

Budget Guide

The intent of this FY 2015/16 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, employee budget committee, 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 8 - 23). 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;
- Department-level organization chart; and
- Department goals and objectives.

Summary Tables and Charts (pages 24 - 40). 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 2015/16; and
- Discussion of City debt policy and current City debt, including debt pay-off dates.

General Fund Revenues (pages 41 - 43). This section provides details of General Fund revenues, including funds transferred from other revenue sources.

General Fund Expenditures (pages 44 - 64). 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
- Details on interfund transfers and additions to City reserves.

Special Revenue Funds (pages 65 - 77). This section presents revenue and expenditure sources which must be used for specific purposes (stormwater, law enforcement, redevelopment, capital assets, and other community services).

Internal Service Funds (pages 78 – 79). This section presents the revenues and expenditures of the Health Insurance Fund.

Planning for the Future (pages 80 - 85). 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 86 – 88). This section explains key terms and acronyms used throughout this budget document.

Statistical Data & Demographics

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 11.3 miles of shoreline in the City, including 2.8 miles of Atlantic Ocean beach, 1.3 miles of Banana River shoreline, and 7.2 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, in 2013 the City's population was 10,322 (213 more than the 2010 U.S. Census count).

Demographics (2010 U.S. Census):

- Of the City's total population (10,109):
  - 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.

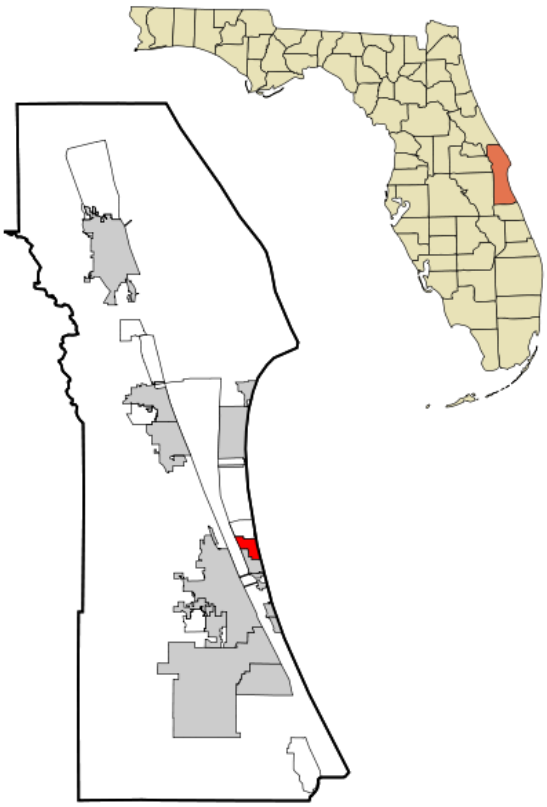
- Of the City's 4,953 housing units, 86% are occupied, of which 76% (66% of all units) are owner-occupied, with 96% of those being the owner's primary residence.

Education (2010 U.S. Census):

- 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 2013 (census.gov):

- Median household income was $61,712, and median family income was $75,994.
- 26% of households and 33% of families made more than $100,000.
- 40% of households and 27% of families made less than $50,000.
- 13% of households and 8% of families made less than $25,000.



Budget Calendar & Process

2015 Date		Action Item
May 20		Council Approves Proposed Budget Calendar
July 15		City Manager Submits Proposed Budget & Millage Rate to Council
July 23		City Manager Presents Proposed Budget; Council Sets Tentative Millage Rate
August 5		Council Approves Resolution Establishing FY 2015/16 Stormwater Assessment
September 2		Council Holds Public Hearing on Proposed Budget, Approves Millage Rate & Budget Ordinance on First Reading
September 16		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 May of each year in conjunction with setting a tentative budget calendar.

7. 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.

8. Department Directors may make budget transfers within their Departments, with the exception of personnel expenditures (payroll & benefits).

9. 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.

10. The City shall maintain and manage the General Fund Stabilization Reserve (committed funds in the City's reserves) which was created in August 2013 to restore stability to the City's finances following several years of economic downturn. This reserve was established to:

    a. Fund expenditures for payroll, debt payments, and infrastructure incurred in response to major natural disasters (e.g., hurricanes, wildfires, tornadoes, etc.), in order to minimize the impact to residents, facilitate infrastructure repairs, and ensure the City's general recovery and continuation of day-to-day operations;

b. Fund other non-routine expenditures approved by formal action of the City Council; and

c. 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.

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. By October 1, 2023, at least 60 days of budgeted operating expenditures, excluding capital costs and transfers from the General Fund Balance (City reserves), shall be committed to the Stabilization Reserve. To achieve this, 80% of the additions to the General Fund Balance on September 30 of each year shall be added to the Stabilization Reserve. To use these funds, City Council shall formally recognize the natural disaster or other non-routine occasion before making final decisions on using the Stabilization Reserve.

Fund Types

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 10% utility tax on our residents' use of electricity and natural gas (including bottled gas and propane), this fund is used only for capital expenditures or expenditures that replace a capital need (i.e., capital items which cost at least $2,000 and have a life expectancy of three years).

   c. **Stormwater Utility Fund ("Stormwater Fund"):** With revenues obtained from the stormwater utility fee (an annual assessment on each property in the City at $104 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. Recreation Trust Fund
      v. Recycling Trust Fund
      vi. Samsons Island Trust Fund
3. **Internal Service Funds**
      i. Health Insurance 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. **Recreation Trust Fund:** With revenues from private donations, this fund is used for improvements to the City's recreation facilities.

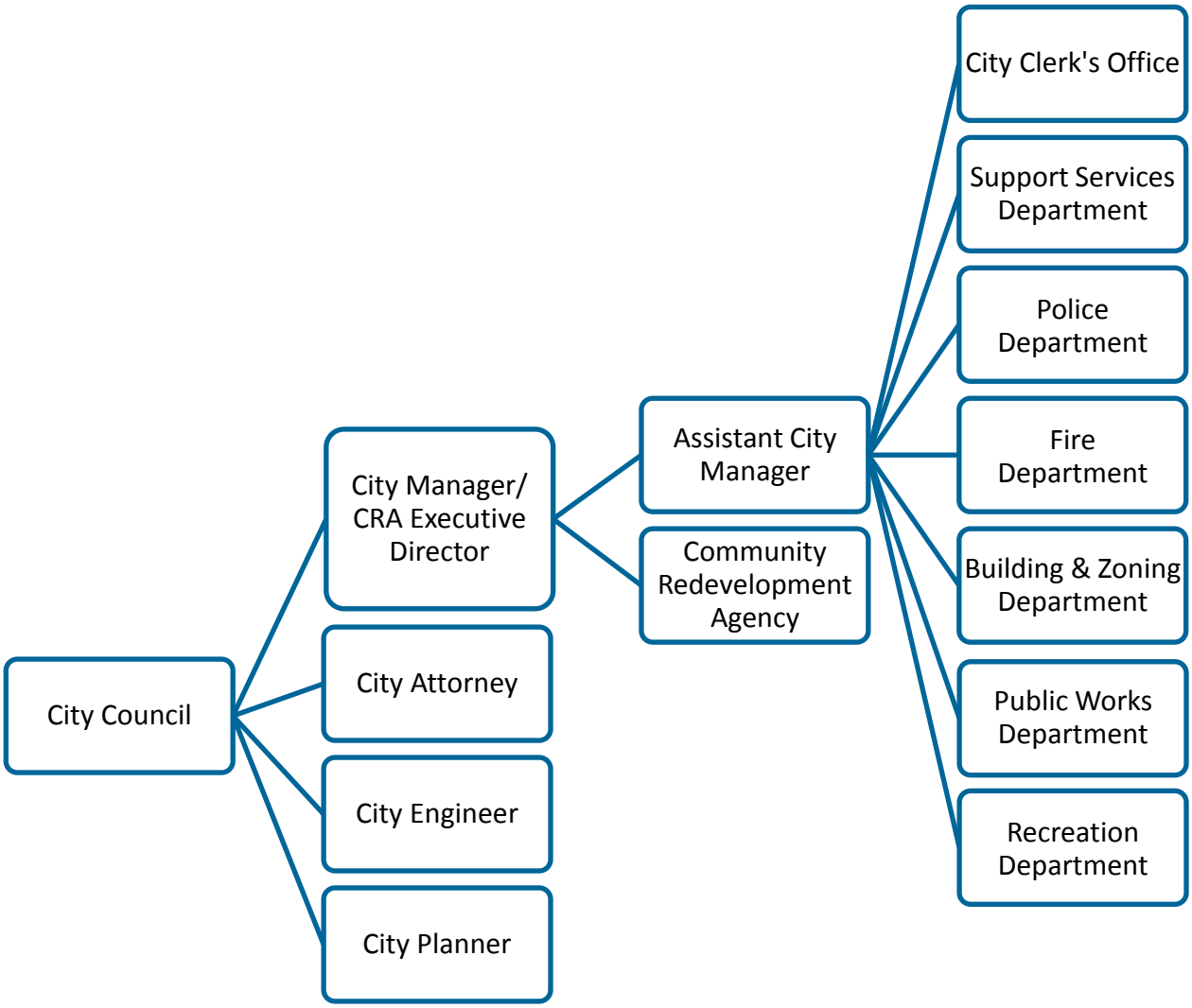
   v. **Recycling Trust Fund:** With revenues obtained from Waste Management's sale of recyclable materials collected from our City, this fund can be also be used for items not covered by other funds.

   vi. **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.

3. **Internal Service Funds**, provides goods or services on a cost reimbursement basis. These funds are intended to operate on a break-even basis over a period of time.

   i. Health Insurance Fund: With revenues obtained from the City's General Fund for the cost of retiree and employee health insurance. The fund is established to account for funds that will assist the City in controlling rising annual health insurance premiums.

Organization Chart (Department Level)



Pelican Beach Park

CITY-WIDE GOALS AND OBJECTIVES

Paving the way to a brighter future...

The City will continue to invest in technology and training to consistently improve service delivery and communication. The City will also invest in improving infrastructure, such as roads and stormwater areas, to assist the City in sustaining into the future. The departments have submitted goals, objectives and performance measures that continue to streamline processes, improve services, and improve infrastructure. All department goals align with the City Council strategic goals for 2015, including the following:

- Resolve impediments to new business and inform the business community.
- Continue to incorporate the City's Communities for a Lifetime initiatives.
- Pursue employee's health care clinic and be vigilant for other ideas to reduce healthcare costs while maintaining employee benefits.
- Continue to improve the City's communication with residents through a redesigned website, social media (blog, Facebook), quarterly town-hall meetings, and televising City Council meetings.
- Create and implement a long-term annual street repaving program.
- Continue to pursue development of the 100 acres.
- Conserve and protect the City's natural resources (i.e. Indian River Lagoon).

CLERK'S OFFICE

Goal: Continue to enhance public-records system for quick retrieval.

- **Objective:** Access to information is a core function of the City Clerk's office. Scan, maintain and preserve the City's official record and legislative documents (e.g. minutes, resolutions, ordinances, contracts, agreements, deeds and easements).
  - **Performance Measure:** Reduce staff time by 25% in retrieving records for all departments and citizens
- **Objective:** Continue to restructure the City Clerk's office computer filing system by implementing a concise records management system for enhanced usability by staff. Enhancing the storage and retrieval system will help increase staff productivity, optimize server utilization, and increase overall efficiency.
  - **Performance Measure:** Creating a viable records system will ensure that each department can maximize its operational goals by making information readily available for service delivery. Reduce staff time by 35%.

Goal: Upgrade technology of Business Tax Receipts for best service delivery.

- **Objective:** Technology provides the vehicle of enhanced access of information. New CitizenServe software will assist in streamlining Business Tax Receipts processes. Staff training will effectively provide increased service capability and shared information across departments.
    - **Performance Measure:** New technology will increase staff's ability to provide enhanced services and customer service delivery by 35%. User efficiencies through coordinated efforts across departments will be enhanced by creating a workflow system that allows staff to assist across departments.

Goal: Ensure City Clerk's office staff work with integrity and build a team mentality driven. department

- **Objective:** Create an empowering environment that promotes open communication to encourage staff to rely on one another to accomplish the goals of the Department. Continued education (e.g. ethics training, Sunshine Laws, public records laws) will provide necessary tools to assist staff to ensure a high level of integrity and honesty in performance of work duties.
    - **Performance Measure:** Enhance the service provided and create a cohesive team that will provide the highest level of service and promote creative new ideas to enhance the Department. This will assist in providing staff longevity and sustainability of the City Clerk's office.

SUPPORT SERVICES

Goal: Increase the level of communication and internal customer service to all departments.

- **Objective:** Provide more timely financial information to all departments to better assist departments with budget compliance.
    - **Performance Measure:** Decrease the number of contacts with Finance staff by 25% for questions related to budget compliance.

Goal: Provide outstanding communication to the general public in regards to the City's Finances.

- **Objective:** Provide more timely information to the public via the City's website to better inform the public of the City's finances.
    - **Performance Measure:** Assist in redesigning the website in order to ensure up-to-date and user-friendly financial information.

Goal: Streamline Support Services processes and procedures.

- **Objective:** Reduce the amount of time expended by Support Services on processing accounting related functions by using cloud-based technology.
    - **Performance Measure:** Reduce the amount of hours spent by 5 hours per week in relation to using the current accounting applications.

POLICE DEPARTMENT

Goal: Organize another citizens police academy.

- **Objective:** Organize a 12 week citizen's academy to foster community relations along with helping to educate the public about police operations.
  - **Performance Measure:** Successfully graduate at least 15 citizens from the citizen's police academy.

Goal: Implement DNA evidence Collection and Testing Program.

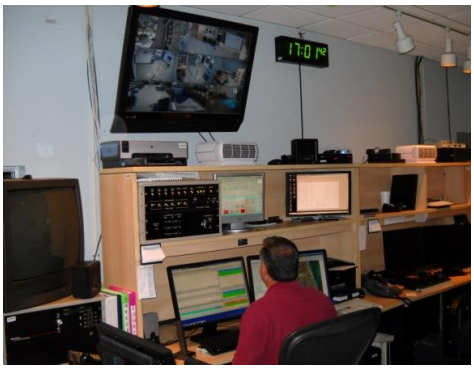
- **Objective:** Continue participating with Brevard County law enforcement agencies in a joint DNA evidence collection and testing initiative utilizing approved private laboratories for the processing of DNA evidence.
  - **Performance Measure:** Complete DNA evidence collection training for 100% of all sworn police personnel. Purchase supplies needed for every officer to have the equipment necessary to increase our collection amounts by 75% of significant property crimes and all violent crimes where viable DNA evidence is likely to be collected, and increase the submission of collected DNA from significant property crimes/violent crimes by 50%.

Goal: Increase citizens volunteer hours over previous year.

- **Objective:** Provide additional clerical services and crime prevention activities to the community through our Citizens Volunteer Program.
  - **Performance Measure: I**ncrease total volunteer hours by 5% over prior fiscal year for a cost savings to the City of $82,705.68.

Goal: Implement Project Lifesaver with the GPS location tracking for seniors.

- **Objective:** Complete training for 100% of the officers to be certified in the use of the project lifesaver equipment to track missing and endangered people.
  - **Performance Measure**: As the only beachside community to have the project lifesaver equipment, continue to train and educate beachside officers to become certified to use the equipment.



FIRE DEPARTMENT

Goal: Provide excellent emergency services to the citizens of Satellite Beach.

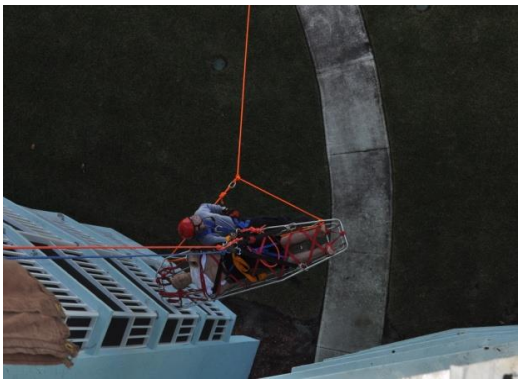
- **Objective:** Meet or exceed NFPA 1710 response time standards for Fire and EMS emergencies.
  - **Performance Measure:** Maintain current response time standards of 4 min: 59 seconds or less 90% on of the incidents. Current Performance 91.63%.

Goal: Continue working towards National Fire Service Accreditation

- **Objective:** Complete Fire Service Accreditation self-assessment process as part of the accreditation process.
  - **Performance Measure:** Complete Fire Agency Application Process, Community Risk Hazard Assessment, and the "Standard of Coverage" report.

Goal: Maintain and increase Community Paramedic and Injury Reduction programs as part of the City of Satellite Beach Communities For A Lifetime (CFAL) program.

- **Objective:** Increase public education efforts for Fall Prevention through additional presentations in the community and the development of a brochure to be distributed in Satellite Beach.
  - **Performance Measure:** Decrease fall related incidents by 3% in the older adult population of Satellite Beach.



BUILDING DEPARTMENT

Goal: Provide an expedited permitting, inspections, and records process.

- **Objective:** Reduce approval times for site plans and permits through SNAP certification.
  - **Performance Measure:** Reduce site-plan approval time by 75%.
- **Objective:** Implement new software and hardware supporting paperless inspections.
  - **Performance Measure:** Reduce staff hours spent on inspections by 25%.
- **Objective:** Reduce staff time on record searches and file management and increase customer satisfaction by having an online database with a customer portal for record searches.
  - **Performance Measure:** Reduce requests for building permit records by 20%.

*Goal 1 has been implemented in fiscal year 2014/15 as a multi-year goal. Fiscal year 2015/16 will complete the software integration process with performance measures to be realized in fiscal year 2016/17

PUBLIC WORKS DEPARTMENT

Goal: Provide a safer, pedestrian friendly environment.

- **Objective:** Continue to repair or replace existing pedestrian sidewalks
  - **Performance Measure:** repair or replace 2,000 linear feet of sidewalk

Goal: Improve drainage and repair dilapidated stormwater pipes.

- **Objective:** Concentrate repair or replacement efforts on areas of most concern during heavier rain events
  - **Performance Measure:** Repair or replace 1,000 feet of dilapidated or damaged stormwater pipes, to include damaged inlet tops.

Goal: Reduce fuel consumption.

- **Objective:** Reduce departmental fuel consumption by approximately 1300 gallons per year.
  - **Performance Measure:** Purchase 2 electric, street legal, golf carts in lieu of an additional gas powered utility vehicle for ball field and park maintenance.

RECREATION DEPARMENT

Goal: Increase facility utilization.

- **Objective:** Develop single brochure explaining all facility rental opportunities
  - **Performance Measure:** Increase facility utilization by 2 rentals each month at each facility

Goal: Solicit input from customers regarding their recreation needs.

- **Objective:** More effectively identify and meet recreational needs
  - **Performance Measure:** Expand recreation opportunities by (6) activities/events

Goal: Increase Volunteer participation.

- **Objective:** Engage citizens having them assist with community activities that support recreation programs and facilities
  - **Performance Measure:** Increase volunteer participation by 25%

Goal: Increase public awareness of recreation opportunities through use of social media.

- **Objective:** Bring program awareness to a broader audience
  - **Performance Measure:** Survey customers asking them how they became aware of program.

Summary of All Funds

ALL FUNDS

ACCT. NO.	CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
001	General Fund (GF)	9,093,270	9,354,226	9,653,086	10,689,434
101	Community Services Fund	44,029	41,910	21,615	17,221
	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				
125	Stormwater Utility Fund	884,302	364,505	513,338	632,703
135	Law Enforcement Trust Fund (LETF)	31,520	143	2,086	207
140	Community Redevelopment Trust Fund	1,205,261	1,092,098	2,109,539	1,699,820
150	Capital Assets Fund (CAF)	482,063	1,538,874	382,938	2,560,297
	Total All Operating Funds:	11,740,445	12,391,756	12,682,602	15,599,682
501	Health Insurance Fund	-	-	-	1,207,057
	Total All Funds:	11,740,445	12,391,756	12,682,602	16,806,739

General Fund Budget Summary (Revenues & Expenditures)

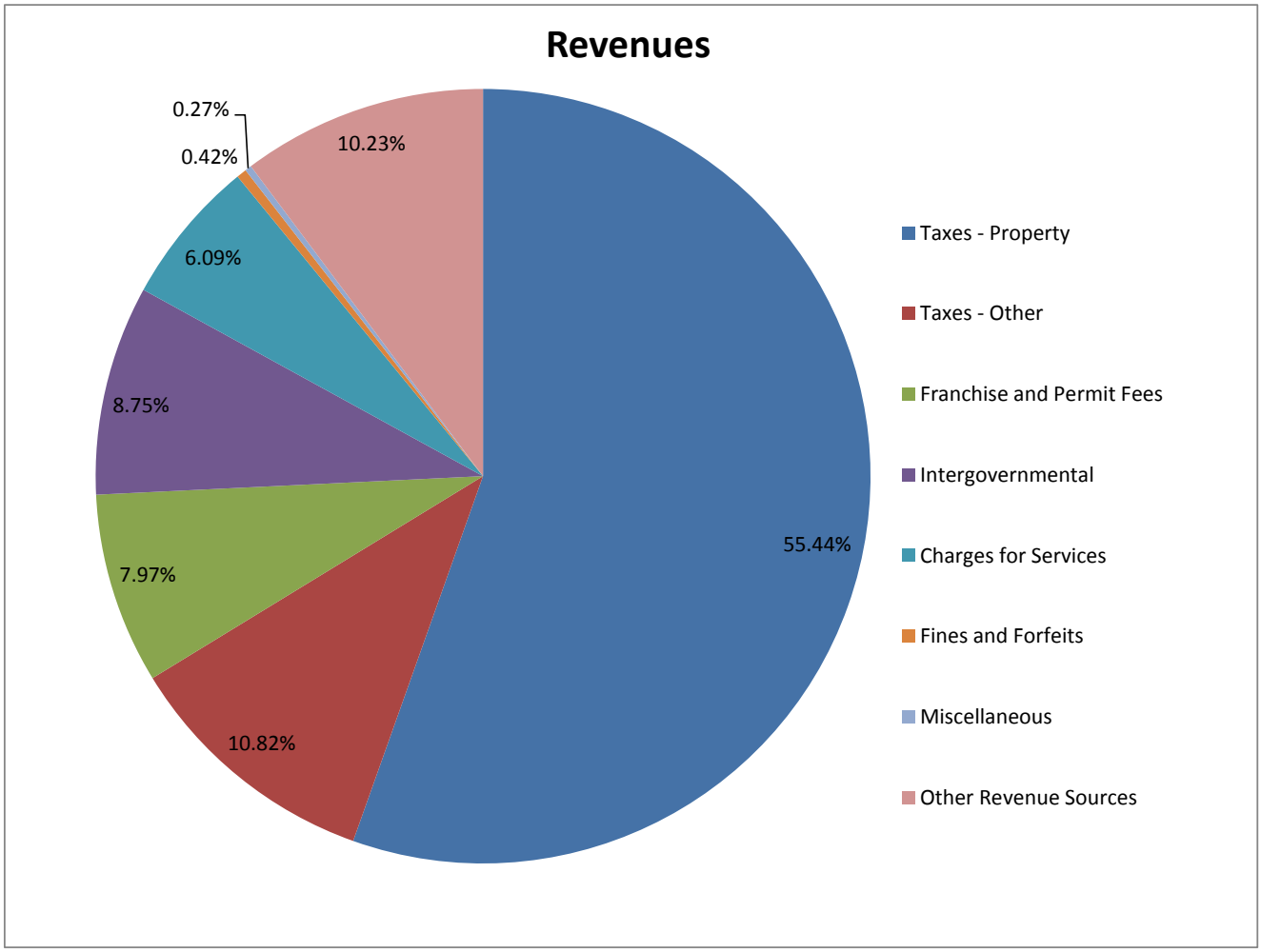
FUND 001

ACCT. NO.	CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	REVENUES				
310	Taxes - Property	4,948,763	5,229,663	5,601,350	5,926,427
31X	Taxes - Other	1,152,151	1,147,008	1,117,547	1,157,063
320	Franchise and Permit Fees	802,064	866,435	800,600	852,100
330	Intergovernmental	949,474	993,828	934,994	935,494
340	Charges for Services	655,175	662,181	626,119	650,982
350	Fines and Forfeits	50,293	49,021	44,620	44,620
360	Miscellaneous	99,299	68,550	25,894	29,172
38X	Other Revenue Sources	436,051	337,540	501,962	1,093,576
	Total Revenues:	9,093,270	9,354,226	9,653,086	10,689,434
	EXPENDITURES				
011	Legislative (City Council)	11,326	12,872	12,356	13,179
012	City Clerk's Office	157,063	180,565	193,843	202,744
013	Support Services	521,503	688,705	684,493	725,860
019	General Government Services	1,280,350	1,131,492	1,111,435	1,412,766
021	Police	2,374,530	2,490,599	2,651,470	2,808,116
022	Fire	1,644,197	1,613,826	1,749,682	1,809,220
024	Building and Zoning	209,231	234,885	254,383	246,595
039	Public Works	1,100,054	1,266,815	1,309,237	1,352,488
072	Recreation	726,664	697,225	726,212	787,070
081	Interfund Transfers	609,259	735,802	786,780	1,085,625
090	Additions to Reserves	459,093	301,440	173,195	245,771
	Total Expenditures:	9,093,270	9,354,226	9,653,086	10,689,434

Percentage of Revenues by Source

GENERAL FUND - 001

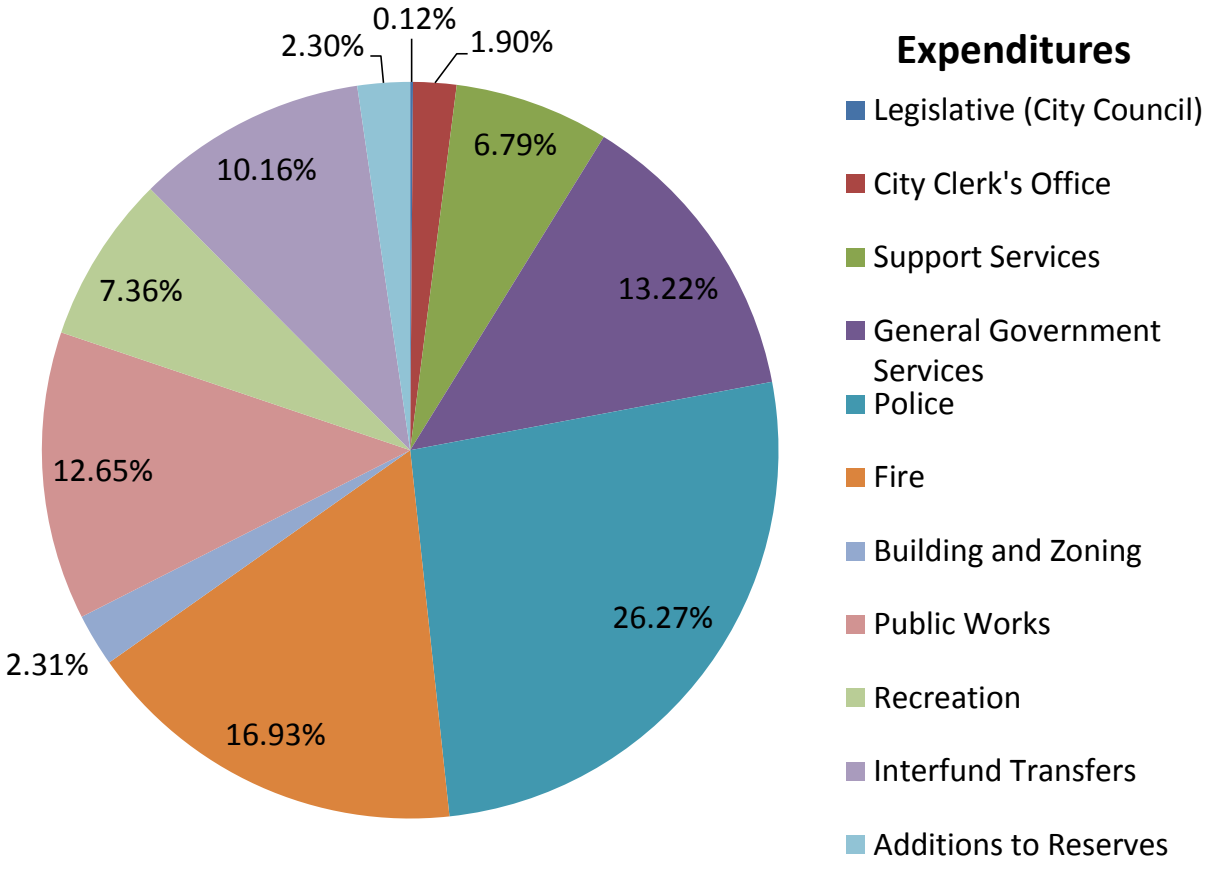
ACCT. NO.	CLASSIFICATION	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16	Percentage of Revenues
	REVENUES				
310	Taxes - Property	5,229,663	5,601,350	5,926,427	55.44%
31X	Taxes - Other	1,147,008	1,117,547	1,157,063	10.82%
320	Franchise and Permit Fees	866,435	800,600	852,100	7.97%
330	Intergovernmental	993,828	934,994	935,494	8.75%
340	Charges for Services	662,181	626,119	650,982	6.09%
350	Fines and Forfeits	49,021	44,620	44,620	0.42%
360	Miscellaneous	68,550	25,894	29,172	0.27%
38X	Other Revenue Sources	337,540	501,962	1,093,576	10.23%
	Total Revenues:	9,354,226	9,653,086	10,689,434	100.00%



Percentage of Expenditures by Function

GENERAL FUND - 001

ACCT. NO.	CLASSIFICATION	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16	Percentage of Expenditures
	EXPENDITURES				
011	Legislative (City Council)	12,872	12,356	13,179	0.12%
012	City Clerk's Office	180,565	193,843	202,744	1.90%
013	Support Services	688,705	684,493	725,860	6.79%
019	General Government Services	1,131,492	1,111,435	1,412,766	13.22%
021	Police	2,490,599	2,651,470	2,808,116	26.27%
022	Fire	1,613,826	1,749,682	1,809,220	16.93%
024	Building and Zoning	234,885	254,383	246,595	2.31%
039	Public Works	1,266,815	1,309,237	1,352,488	12.65%
072	Recreation	697,225	726,212	787,070	7.36%
081	Interfund Transfers	735,802	786,780	1,085,625	10.16%
090	Additions to Reserves	301,440	173,195	245,771	2.30%
	Total Expenditures:	9,354,226	9,653,086	10,689,434	100.00%



FUND 101

ACCT. NO.	CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	REVENUES:				
300	Miscellaneous	22,646	32,813	14,665	17,221
380	Other Revenue Sources	21,383	9,097	6,950	-
	Total Revenues:	44,029	41,910	21,615	17,221
	EXPENDITURES:				
500	Operating	6,760	15,193	9,506	665
100	Capital Outlay	13,046	-	-	-
081	Non-Operating	12,000	4,611	-	-
090	Addition to Reserves	12,223	22,105	12,109	16,556
	Total Expenditures:	44,029	41,910	21,615	17,221

Stormwater Utility Fund Summary

FUND 125

ACCT. NO.	CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	REVENUES:				
334	Intergovernmental	273,252	(8,362)	-	-
343	Stormwater Utility Revenue	313,953	314,943	512,303	512,303
361	Miscellaneous	609	233	1,035	400
380	Other Revenue Sources	296,488	57,691	-	-
	Total Revenues:	884,302	364,505	513,338	512,703
	EXPENDITURES:				
538	Operating	14,952	10,834	63,005	115,747
100	Capital Outlay	459,817	42,134	-	120,000
081	Non-operating	97,996	-	138,796	138,796
082	Debt Service	311,537	311,537	311,537	248,164
090	Addition to Reserves	-	-	-	9,996
	Total Expenditures:	884,302	364,505	513,338	632,703

Law Enforcement Trust Fund Summary

FUND 135

ACCT. NO.	CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	REVENUES:				
395	Fines & Forfeitures	6,276	33	-	-
361	Miscellaneous	279	110	2,086	110
380	Fund Balance	24,965	-	-	97
	Total Revenues:	31,520	143	2,086	207
	EXPENDITURES:				
500	Operating	2,663	76	207	207
600	Capital Outlay	28,857	-	-	-
090	Addition to Reserves	-	67	1,879	-
	Total Expenditures:	31,520	143	2,086	207

Community Redevelopment Agency Fund Summary

FUND 140

ACCT. NO.	CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	REVENUES:				
330	Intergovernmental	425,165	402,109	443,093	490,283
360	Miscellaneous	8,634	4,187	4,666	4,666
380	Other Revenue Sources	771,462	685,802	1,661,780	1,204,871
	Total Revenues:	1,205,261	1,092,098	2,109,539	1,699,820
	EXPENDITURES:				
500	Operating	271,723	190,945	141,318	459,355
081	Non-Operating	306,573	307,929	341,169	721,865
082	Debt Service	467,779	467,325	488,936	508,600
100	Capital Outlay	159,186	62,758	1,138,116	10,000
090	Addition to Reserves	-	63,141	-	-
	Total Expenditures:	1,205,261	1,092,098	2,109,539	1,699,820

Capital Assets Fund Summary

FUND 150

ACCT. NO.	CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	REVENUES:				
314	Operating	381,999	455,258	381,999	611,198
334	Intergovernmental	7,618	8,607	-	-
360	Miscellaneous	31,521	1,420	939	50,939
380	Other Revenue Source	60,925	1,073,589	-	1,898,160
	Total Revenues:	482,063	1,538,874	382,938	2,560,297
	EXPENDITURES:				
000	General Government	1,091	28,883	881	50,981
100	Capital	161,109	1,153,606	263,119	2,225,000
081	Non-Operating	22,574	25,000	-	120,000
082	Debt Service	297,289	331,385	118,938	164,316
090	Reserves	-	-	-	120,000
	Total Expenditures:	482,063	1,538,874	382,938	2,680,297

Health Insurance Fund Summary

FUND 501

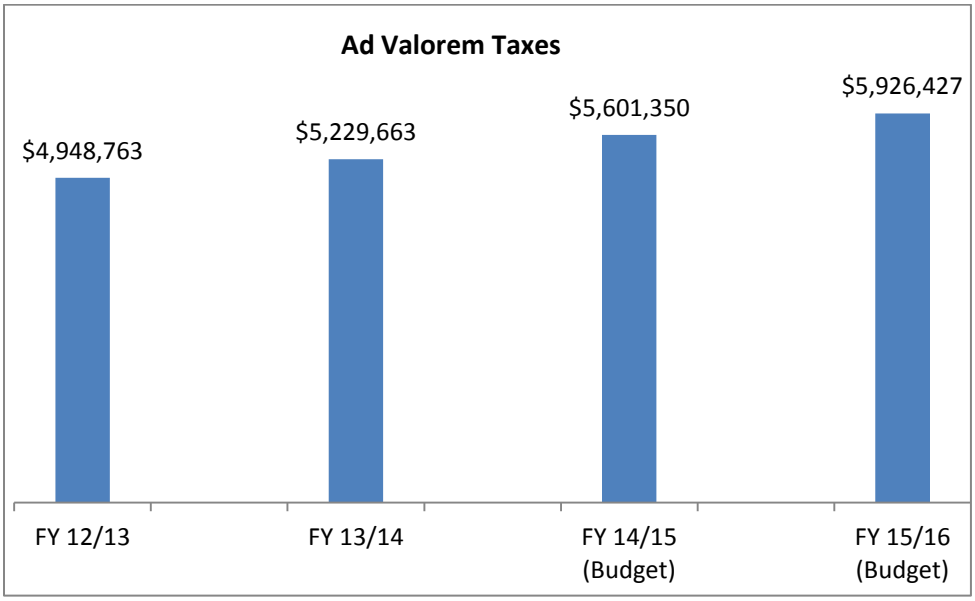
ACCT. NO.	CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	REVENUES:				
389	Health Insurance Premiums	-			1,207,057
	Total Revenues:	-	-	-	1,207,057
	EXPENDITURES:				
519	Operating Expenditures	-	-	-	338,088
590	Fund Balance Allocation	-	-	-	868,969
	Total Expenditures:	-	-	-	1,207,057

Ad-Valorem (Property) Tax

The City's largest revenue source at 55.59% of General Fund revenues, the proposed ad valorem tax is budgeted at $5,926,427—approximately 5.8% more than FY 2014/15. This increase derived mainly from increasing 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 8.29 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.

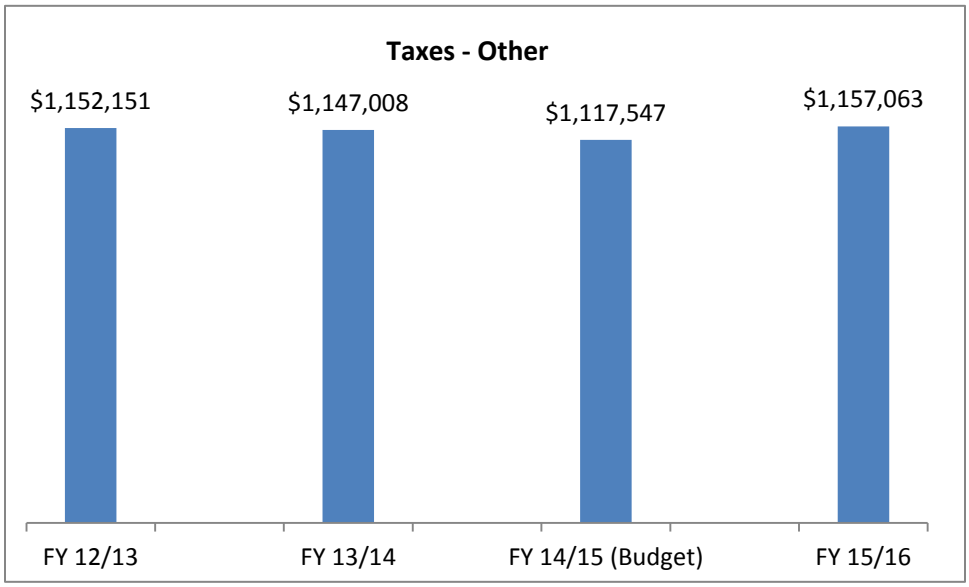
As indicated above, ad valorem revenue is heavily affected by property values. Based on market indicators for Satellite Beach properties, the City predicts property values will continue to rise gradually over the next several years.



Other Taxes

Other taxes, such as the Local Option Gas Tax and the Communications Service Tax, make up 10.85% of proposed General Fund revenues. The City's second-largest revenue source, these taxes are budgeted at $1,157,063. 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.

The revenues from Other taxes have remained consistent from year to year.

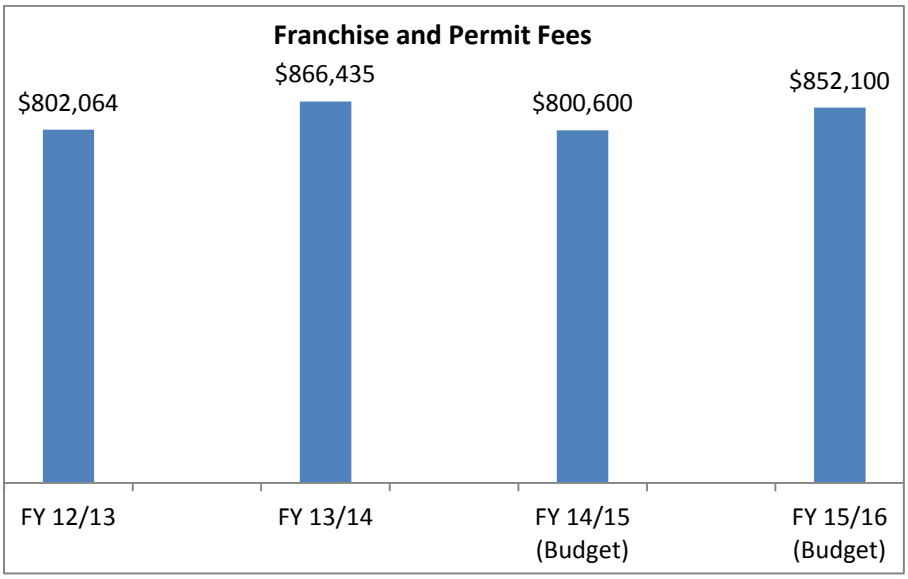


Franchise and Permit Fees

The City receives franchise fees from solid waste, electricity, and natural gas providers within the City. Budgeted at $852,100, these fees represent 7.99% 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.

The City has experienced an increase in building permit revenues over the past two years. In FY 14/15 the City also budgeted conservatively on Electricity Franchise Fees resulting in the appearance of reduced revenues, however, the City anticipates these revenues in FY 15/16 to be similar to those budgeted in FY 13/14.

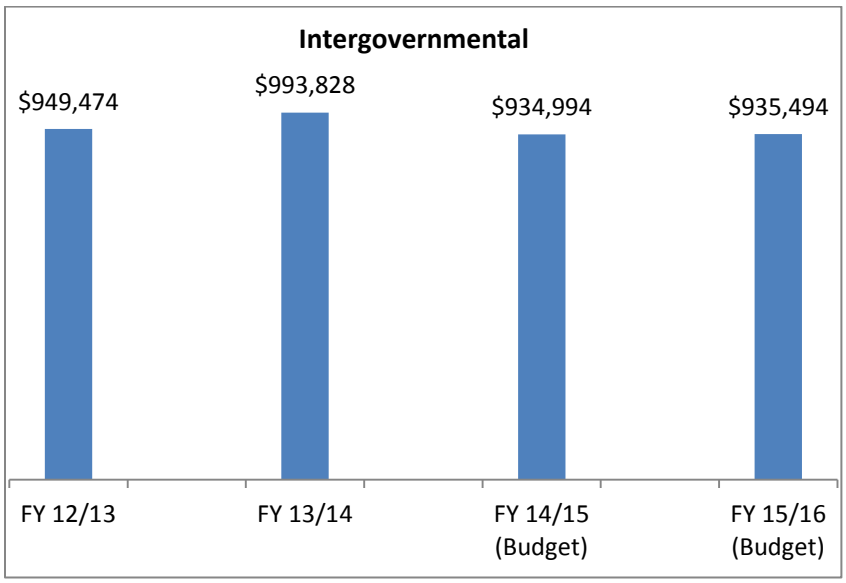
(Graph on next page)



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. The City also accounts for various other intergovernmental revenues within this category. The Intergovernmental revenues represent 8.77% of proposed General Fund Revenues.

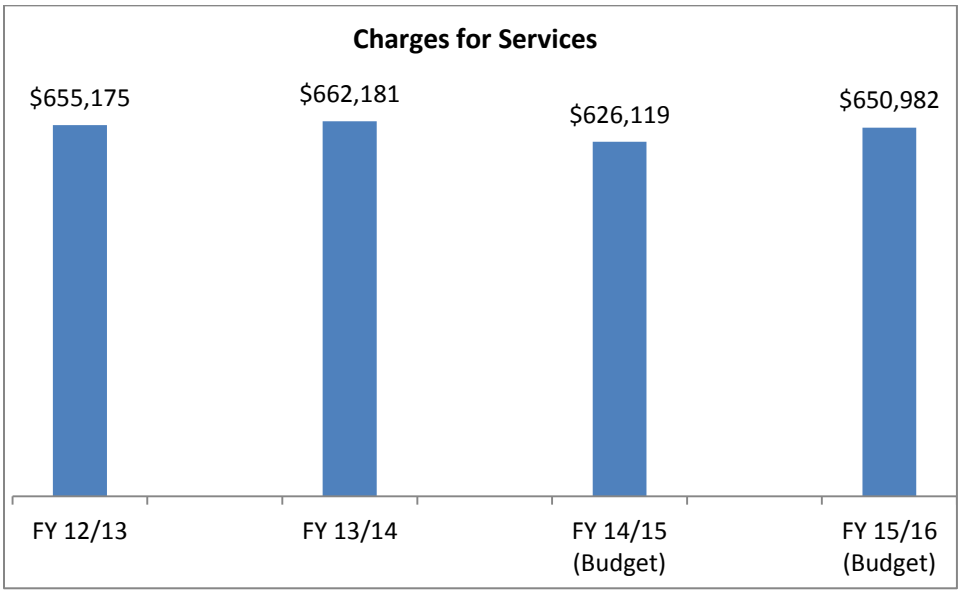
The reduction in revenue in FY 14/15 was a result of the City not receiving funding from the First Responder Program, in which Brevard County shares billing revenues for medical transports when the City is the first responder to the medical emergency. In FY 15/16 the City does not anticipate these revenues being reinstated by Brevard County.



Charges for Services

The City charges user fees for certain activities and services it provides to the community. Budgeted at $650,982 they are 6.11% of proposed General Fund revenues. Fees generated by fire inspections fund the City's part-time Fire Inspector. Fees for recreation programs provide 75% of the Recreation Department's proposed operating budget.

The reduction in budgeted revenue in FY 14/15 was a result of several programs in the recreation department relocating to their own facility. However, in FY 15/16 the City anticipates these programs being replaced by new programs and program revenues increasing as a result of increased enrollment in the City's recreational programs.



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 $44,620 (0.42% of proposed General Fund revenues).

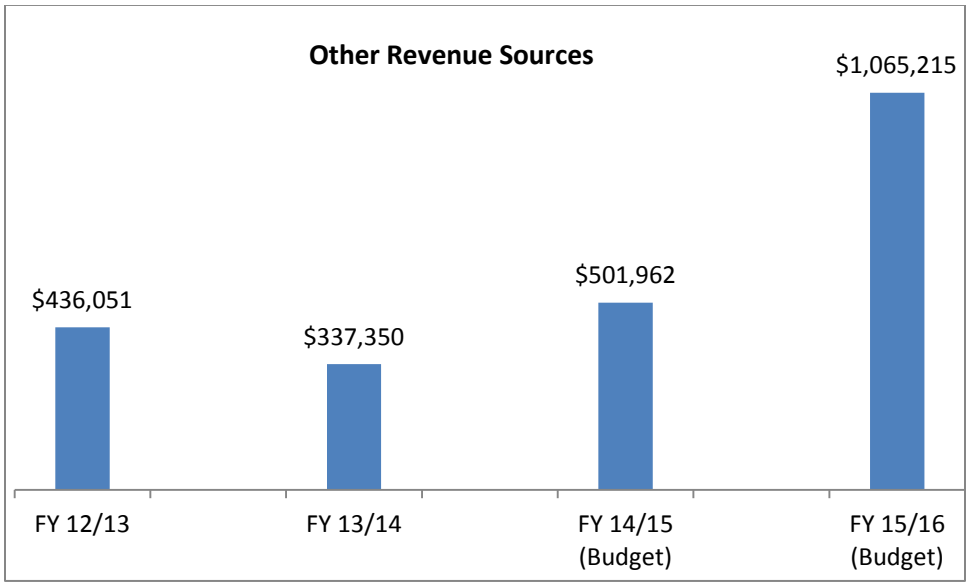
Miscellaneous

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 $29,172, they represent 0.27% of proposed General Fund revenues.

Other Revenue Sources

Other Revenue Sources include revenues transferred from General Fund reserves (Fund Balance), as well as inter-fund transfers from other 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 $1,065,215, these revenues represent 9.99% of proposed General Fund revenues.

The large increase in Other Revenue Sources in FY 15/16 is a result of the City utilizing $217,915 from the Unrestricted Fund Balance to establish the Health Insurance Fund. The funds will only be utilized as needed in the Health Insurance Fund but the City anticipates these funds to increase over time and be utilized in future years to help offset the cost of rising health insurance premiums. Also, the Community Redevelopment Agency is returning a portion of unspent taxes dollars back to the City in the amount of $413,745 in accordance with Florida Statues. The return of taxes back to the City is a result of the A1A streetscape project coming in under budget and the postponement of the Crotty Park Project as a result of the numerous other major capital improvements projects scheduled to be constructed in the FY 15/16 Capital Assets Fund.



General Fund Balance (City Reserves)

Recommended. 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**.**

Projected. For FY 2015/16, 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 2015/16, the City is making rapid progress increasing the reserves. The total Fund Balance at the end of FY 2015/16 is projected to be $1,225,754 (with unrestricted reserves of $1,086,344).

Projected Fund Balance

Fiscal Year Ending	Actual FY 13/14	Estimated FY 14/15	Estimated FY 15/16
RESTRICTED:			
Non-spendable:			
Prepaid Items	$139,410	$139,410	$139,410
Restricted for:			
Emergency Reserves	$149,868	-	-
Total Restricted:	**$289,278**	**$139,410**	**$139,410**
UNRESTRICTED:			
Committed:			
Stabilization Reserve	$562,244	$700,800	$733,774
Unassigned:	$309,688	$344,327	$352,570
Total Unrestricted:	**$871,932**	**$1,045,127**	**$1,086,344**
Total Fund Balance at Fiscal Year End:	**$1,161,210**	**$1,184,537**	**$1,225,754**

Change in Fund Balance

Beginning Fund Balance	$917,498	$1,161,210	$1,184,537
Revenues	$9,354,226	$9,653,086	$10,456,519
Expenditures	$9,052,786	$9,479,891	$10,415,302
Change in Fund Balance	**$301,440**	**$173,195**	**$41,217**
80% to Committed Fund Balance	$194,970	$138,556	$32,974
20% to Unassigned Fund Balance	$48,742	$34,639	$8,243
Ending Fund Balance	**$1,161,210**	**$1,184,537**	**$1,225,754**

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 its 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 revenue 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 $3.69 million of the City's outstanding debt. The remaining balance of approximately $3.48 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 $7,185,071, with FY 2015/16 principal and interest obligations of $877,225 or 5.22% of the City's total revenue.

Fund	Project	Loan Origination Date	Original Loan Amount	FY 15/16 Principal & Interest Payments	Outstanding Principal Balance	Expected Pay-Off Date
Stormwater Fund	09/10 Stormwater Projects	Oct-09	1,200,000	159,436	437,125	10/5/19
Stormwater Fund	DeSoto Baffle Box	Sep-10	741,457	88,726	-	4/19/16
Redevelopment Fund	CRA Line of Credit (LOC)	May-06	6,250,000	464,750	3,696,400	5/1/26
Capital Assets Fund	PD 2013 Dodge Charger	Mar-12	38,193	8,263	7,939	3/7/17
Capital Assets Fund	PD Records Mgmt Sys (RMS)	May-13	420,052	68,014	285,834	2/10/20
Capital Assets Fund	FD Fire Truck	Apr-14	374,825	42,661	303,148	10/1/23
Capital Assets Fund	2015 Utility Tax Note	Aug-15	2,500,000	45,375	2,454,625	10/1/30
				877,225	7,185,071	

Total Payments by Fund	
Stormwater Fund	248,162
Redevelopment Fund	464,750
Capital Assets Fund	164,313

General Fund Revenues - Detailed

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	TAXES - PROPERTY				
311.01.00	Ad Valorem Tax (8.2900 mills)	4,805,952	5,229,663	5,601,350	5,926,427
311.02.00	Ad Valorem Tax - Delinquent	142,811	-	-	-
	Subtotal:	4,948,763	5,229,663	5,601,350	5,926,427
	TAXES - OTHER				
312.41.00	Share of Local Option Gas Tax	392,344	412,020	416,000	412,000
312.51.00	Ins Prem Tax - Firefighter's Pension (175)	136,788	124,527	94,505	124,527
312.52.00	Ins Prem Tax - Police Pension (185)	83,167	114,036	79,230	114,036
315.00.00	Communications Service Tax	492,286	452,746	481,312	460,000
316.01.00	Local Business Tax - Current	45,908	43,679	46,500	46,500
316.02.00	Local Business Tax - Delinquent	1,658	-	-	-
	Subtotal:	1,152,151	1,147,008	1,117,547	1,157,063
	FRANCHISE AND PERMIT FEES				
322.00.00	Board of Adjustment / Administrative Fees	1,320	1,140	1,500	1,500
322.01.00	Building Permits	133,898	144,581	130,000	140,000
322.02.00	Miscellaneous Building Permits	200	1,610	1,000	1,000
323.10.00	Electricity Franchise Fees	536,203	591,808	535,000	575,000
323.40.00	Gas Franchise Fees	15,356	15,215	15,000	15,000
323.70.00	Waste Management Franchise Fees	107,291	101,661	110,000	110,000
329.01.00	Beach Fire Permits	7,071	9,710	7,500	9,000
329.03.00	Alarm Permits	655	675	600	600
329.04.00	Solicitors Permits	70	35	-	-
	Subtotal:	802,064	866,435	800,600	852,100
	INTERGOVERNMENTAL				
331.00.00	Federal Grants	-	-	-	-
334.20.03	Bulletproof Vest Grant	1,367	1,406	-	-
334.20.06	Drug Enforcement Notebook Computer	-	-	-	-
334.20.09	Fire Act Grant Proceeds	-	-	-	-
334.20.12	FDLE JAG 2012 Police Equipment Grant	-	-	-	-
334.20.12	FDLE JAG 2012 Police Equipment Grant	-	1,281	-	-
334.49.00	FL Traffic Light Maintenance Fees	11,629	11,979	12,336	12,336
335.12.00	State Revenue Sharing	278,823	287,759	282,000	282,000
335.14.00	Mobile Home License Tax	312	298	300	300
335.15.00	Alcoholic Beverage License	4,809	5,641	6,300	6,300
335.18.00	Half-Cent State Sales Tax	491,951	518,719	517,123	517,123
335.21.00	Firefighters Supplemental Income	5,488	5,140	5,040	5,040
335.49.00	Fuel Tax Refund	4,631	5,182	4,300	4,300
338.00.01	First Responder Program	44,134	46,728	-	-
338.01.00	Share of County Business Tax	1,411	3,600	1,500	2,000
339.01.00	PILOT - Hunt Community, Inc.	104,919	106,095	106,095	106,095
	Subtotal:	949,474	993,828	934,994	935,494

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	CHARGES FOR SERVICES				
341.90.01	Other Charges & Fees	1,990	420	1,000	1,000
341.90.02	Copying & Record Search	4,426	5,256	3,000	3,000
342.10.00	School Resource Officer Agreement	61,000	62,000	62,000	62,000
342.20.00	Fire Inspection Service	5,640	7,705	13,800	13,800
343.90.00	Lot Mowing	159	64	100	100
347.20.00	Program Activity Fees	457,271	444,891	412,609	435,000
347.50.01	Tennis Courts	19,949	18,463	19,849	19,849
347.50.02	Ballfield Fees	2,357	5,235	5,425	5,425
347.50.03	Racquetball Courts	1,922	947	1,326	1,326
347.50.04	Pelican Beach Park (PBP) Facility Rental	20,341	23,971	23,554	23,554
347.50.05	Skate Park Fees	6,503	5,256	5,369	5,369
347.50.06	Civic Center Fees	8,855	11,639	10,025	10,025
347.50,07	Gym & Game Room Fees	5,958	6,514	7,031	7,031
347,50.08	Schechter Center Rental Fees	8,636	9,104	7,693	7,693
347.50.09	Dog Park Fees	8,931	10,418	9,372	9,372
347.50.10	PBP Clubhouse Rental	39,799	49,046	42,528	45,000
349.01.00	Vending Machines & PBP Vendors	460	732	838	838
349.02.00	Non-Resident Fees	978	520	600	600
	Subtotal:	655,175	662,181	626,119	650,982
	FINES & FORFEITS				
351.50.01	Court Fines & Forfeits	44,249	43,183	40,000	40,000
351.50.02	Parking Fines	830	1,570	830	830
351.50.03	Police Education	2,690	2,263	2,690	2,690
354.00.00	Equipment Violations	220	308	150	150
354.01.00	Alarm Fines	150	165	200	200
359.01.00	Restitution	2,154	1,532	750	750
	Subtotal:	50,293	49,021	44,620	44,620
	MISCELLANEOUS				
361.10.00	Interest on Investments	6,676	10,488	8,722	12,000
361.10.01	Interest-County Ad Valorem Tax	-	205	65	65
361.10.99	Interest-Gain <Loss> on Investments	257	(140)	-	-
364.00.00	Sale of Fixed Assets	2,900	600	-	-
366.00.00	General Donations	4,700	3,600	-	-
366.00.01	Donations for Dog Park	51	-	-	-
366.00.02	Fundraising Projects	1,455	295	105	105
366.12.00	Contributions/Donations to PD	1,225	2,351	1,500	1,500
366.13.00	Contributions/Donations to FD	790	4,298	1,000	1,000
366.14.00	Contributions/Donations to Rec	-	666	500	500
366.15.00	Contributions/Donations to PW	-	100	100	100
369.90.00	Miscellaneous Revenue	6,852	2,953	402	402
369.90.01	Insurance Proceeds	10,919	11,232	5,000	5,000

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	MISCELLANEOUS (Continued)				
369.90.02	Health Ins. Premium - COBRA & Retirees	10,730	8,501	7,000	7,000
369.90.04	Refund Prior-Year Expense	52,744	23,401	-	-
369.90.05	Reimbursement of Expenses	-	-	1,500	1,500
	Subtotal:	99,299	68,550	25,894	29,172
	Subtotal Revenues:	8,657,219	9,016,686	9,151,124	9,595,858
	OTHER REVENUE SOURCES				
380.00.00	Unrestricted Fund Balance	-	-	22,000	232,915
381.01.20	Transfer from Recycling Trust Fund	-	-	-	-
381.06.41	Transfer from ALS Trust Fund	12,000	4,611	-	-
381.06.44	Closed Oceanfront Property Acq. Fund	-	-	-	-
381.01.25	Transfer from Stormwater Utility Fund	97,996	-	138,796	138,796
381.01.40	Transfer from Redevelopment Fund	306,573	307,929	341,166	413,745
381.01.41	TIF Return from CRA	-	-	-	308,120
381.01.50	Transfer from Capital Assets Fund	19,482	25,000	-	-
	Subtotal Other Revenue Sources:	436,051	337,540	501,962	1,093,576
	Total All Funds:	9,093,270	9,354,226	9,653,086	10,689,434

Legislative

Satellite Beach

City Council

Mayor Frank Catino	Vice Mayor Dominick Montanaro	Councilwoman Lorraine Gott	Councilman Mark Brimer	Councilman Steve Osmer

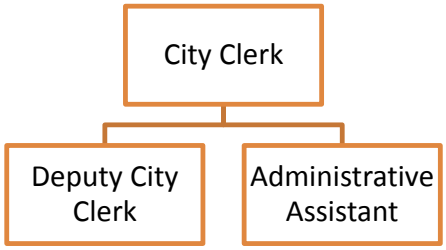
Legislative (City Council) Operating Expenditures

GENERAL FUND - 001 / DEPARTMENT DETAIL - 011

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	OPERATING				
511.40.00	Travel/Business Trip Expenses	8,982	9,037	9,023	9,050
511.52.00	Operating Expenses	-	101	229	229
511.52.02	Wearing Apparel	-	-	100	100
511.54.00	Tuition, Memberships, Publications	1,944	2,719	2,004	2,700
	Subtotal:	10,926	11,857	11,356	12,079
	NON-OPERATING				
511.90.00	Mayor's Discretionary Fund	400	1,015	1,000	1,100
	Subtotal:	400	1,015	1,000	1,100
	TOTAL LEGISLATIVE EXPENDITURES:	11,326	12,872	12,356	13,179

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.

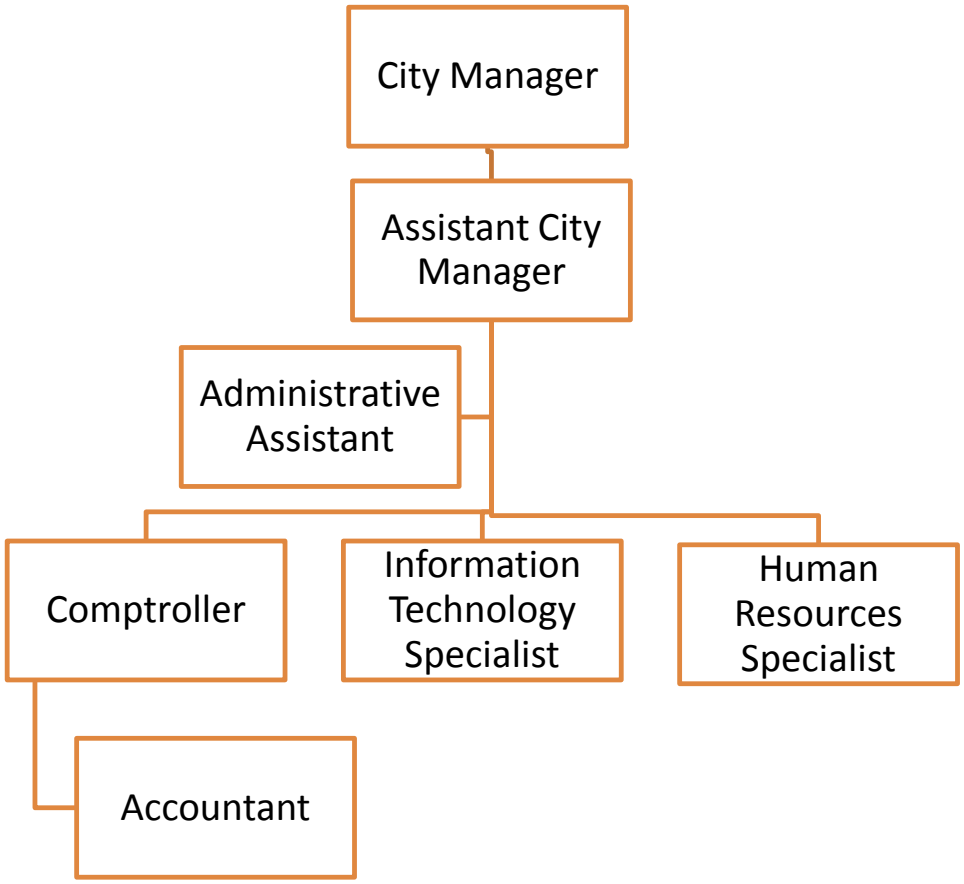


GENERAL FUND - 001 / DEPARTMENT DETAIL - 012

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
512.12.00	Salaries	126,777	121,542	127,864	130,450
512.12.01	Vacation & Sick Leave Sell back	-	-	2,273	2,320
512.13.00	Part-Time	1,814	172	-	-
512.14.00	Overtime	325	228	2,876	500
512.21.00	FICA	9,318	9,412	10,175	10,195
512.22.00	Retirement Contributions	-	5,285	6,650	6,664
512.23.00	Health Insurance	18,201	23,561	26,917	28,006
512.23.01	Dental Insurance	-	-	-	1,332
512.23.02	Life Insurance	-	-	-	105
512.23.03	Eye Insurance	-	-	-	277
	Subtotal:	156,435	160,199	176,755	179,849
	OPERATING				
512.40.00	Travel/Business Trip Expenses	628	3,213	3,380	3,380
512.41.04	Legal Ads, Recording	-	8,377	4,974	6,500
512.46.00	Equipment Maintenance	-	1,365	1,169	3,188
512.47.01	Codification	-	6,152	4,958	6,152
512.49.00	Minor Apparatus	-	215	200	250
512.49.01	Vehicle Registrations and Tags	-	-	-	625
512.49.03	Election Costs	-	12	1,226	1,500
512.52.00	Operational Supplies	-	335	471	550
512.54.00	Tuition, Membership, & Publications	-	696	710	750
	Subtotal:	628	20,365	17,088	22,895
	CAPITAL OUTLAY				
512.64.02	Equipment	-	-	-	-
	Subtotal:	-	-	-	-
	TOTAL CITY CLERK'S OFFICE EXPENDITURES:	157,063	180,565	193,843	202,744

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).



GENERAL FUND - 001 / DEPARTMENT DETAIL - 013

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
513.12.00	Salaries	420,596	448,806	444,161	471,900
513.12.01	Vacation & Sick Leave Sell back	-	-	2,217	4,525
513.13.00	Part-Time Wages	-	-	-	-
513.14.00	Overtime	236	1,445	-	-
513.15.01	Incentives	7,424	-	-	-
513.21.00	FICA	30,075	31,911	31,847	34,354
513.22.00	Retirement Benefits	-	23,080	22,319	20,910
513.23.00	Health Insurance	42,609	70,740	86,190	80,657
513.23.01	Dental Insurance	-	-	-	3,108
513.23.02	Life Insurance	-	-	-	315
513.23.03	Eye Insurance	-	-	-	830
	Subtotal:	500,940	575,983	586,734	616,599
	OPERATING				
513.31.12	Professional Services-Payroll Processing	-	22,867	39,761	44,761
513.32.00	Audits	-	29,500	38,500	38,500
513.40.00	Travel/Business Trip Expenses	6,245	11,439	7,750	10,000
513.46.00	Equipment Maintenance	4,870	13,201	4,500	4,500
513.49.00	Minor Apparatus	1,355	3,000	2,500	2,500
513.52.00	Operational Supplies	807	2,988	2,000	3,000
513.54.00	Tuition, Membership, & Publications	5,336	6,080	2,748	6,000
	Subtotal:	18,613	89,075	97,759	109,261
	CAPITAL OUTLAY				
513.64.01	Computers & Software	-	23,647	-	-
513.64.02	Equipment	1,950	-	-	-
	Subtotal:	1,950	23,647	-	-
	TOTAL SUPPORT SERVICES DEPARTMENT EXPENDITURES:	521,503	688,705	684,493	725,860

General Government Services

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

FISCAL YEAR 2015/2016 **General Government Services Operating Expenditures**

GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

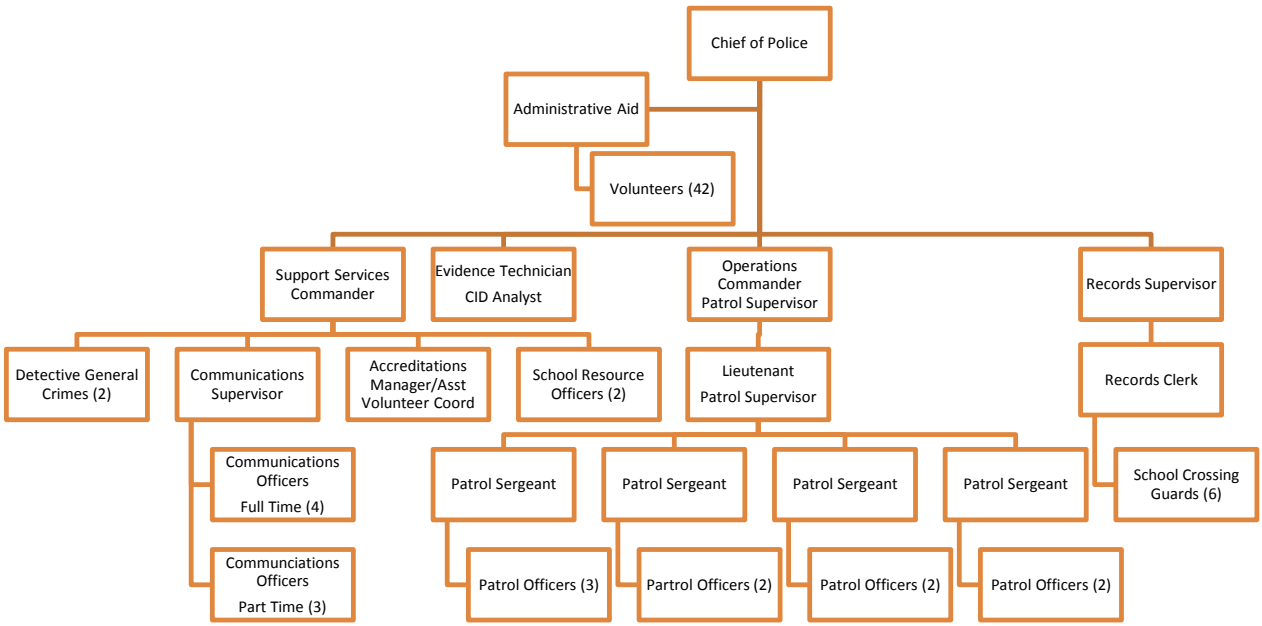
ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
519.22.00	Retirement	330,361	428,556	370,855	341,136
519.23.01	Retiree Insurance	115,833	86,045	82,218	87,075
519.23.02	Health Partial Self Insurance	-	-	-	217,915
519.24.00	Workers' Compensation	89,542	-	-	96,000
519.25.00	Unemployment Compensation	10,175	1,397	12,000	12,000
	Subtotal:	545,911	515,998	465,073	754,126
	OPERATING				
519.31.00	Legal Services	69,070	102,448	93,160	75,000
519.31.02	Professional Services-Grant Writer	-	-	-	-
519.31.03	Professional Services-Comprehensive Plan	22,130	6,780	12,000	11,376
519.31.04	Engineering Services	330	-	-	-
519.31.05	Professional Services-New Emp'ee Medicals	1,420	2,732	825	2,500
519.31.07	Professional Services-Consultants	21,500	-	-	-
519.31.09	Professional Services-City Actuary	-	-	-	15,000
519.31.11	12/13 Wage Study	4,000	-	-	-
519.32.00	Audits	38,500	-	-	-
519.40.01	PFP Conference Expenses	-	407	1,000	800
519.40.02	GEP Conference Expenses	-	-	800	800
519.41.00	Communications (Beachcaster)	294	13,097	24,000	24,000
519.41.01	Internet	27,058	8,871	20,000	20,000
519.41.02	Telephone	34,000	35,667	34,000	35,000
519.41.04	Legal Ads, Recording	6,417	(86)	-	-
519.41.05	Security Call Box/Cameras	1,850	2,049	1,860	2,049
519.42.00	Postage	4,753	8,880	8,000	9,000
519.43.00	Electricity	170,626	176,313	190,000	190,000
519.43.01	Sewer & Water	22,497	24,852	24,000	25,000
519.45.00	Insurance - Property, Liability, Auto, Flood	256,656	196,157	197,053	204,965
519.46.00	Equipment Maintenance	9,590	-	-	-
519.47.00	Printing, All Departments	3,596	3,749	3,600	3,600
519.47.01	Codification	4,722	-	-	-
519.47.02	Copier Rental	12,816	12,082	12,276	12,500
519.49.00	Minor Apparatus	1,357	1,680	600	1,000
519.49.02	Grant Expenses	24	-	-	-
519.49.03	Election Costs	1,216	-	-	-
519.49.06	Banking Fees	4,739	7,131	6,379	7,500
519.49.13	Bad-Debt Write Off	71	124	208	200
519.49.51	FDEP/ECFRPC Community Resiliancy	-	152	-	-
519.51.00	Office Supplies	6,334	5,077	5,351	5,100
519.51.01	Copier Paper	3,578	2,999	3,250	3,250
519.54.00	Tuition, Higher Education, Memberships	2,500	4,333	7,500	7,500
519.54.01	PFP Publications, Subscriptions	-	-	250	-
519.54.02	GEP Publications, Subscriptions	-	-	250	-
519.54.03	Space Coast EDC	-	-	-	2,500
	Subtotal:	731,644	615,494	646,362	658,640

GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	CAPITAL OUTLAY				
519.64.01	Admin Computers/Software	2,795	-	-	-
	Subtotal:	2,795	-	-	-
	NON-OPERATING				
519.90.01	Refund Prior-Year Revenue	-	-	-	-
	Subtotal:	-	-	-	-
TOTAL GENERAL GOVERNMENT SERVICES EXPENDITURES:		1,280,350	1,131,492	1,111,435	1,412,766

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.



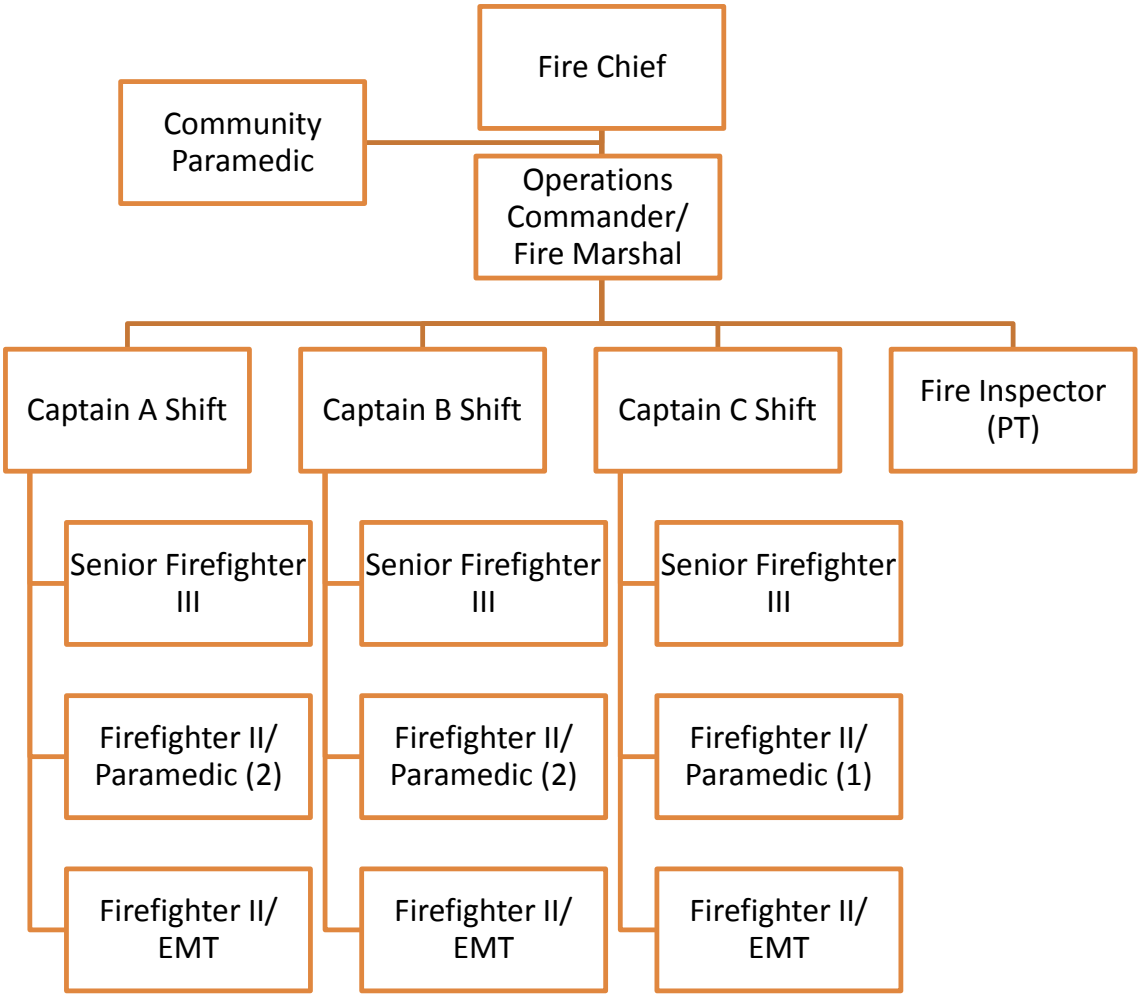
Police Department Operating Expenditures

GENERAL FUND - 001 / DEPARTMENT DETAIL - 021

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
521.12.00	Salaries	1,411,800	1,486,891	1,454,438	1,522,673
521.12.01	Vacation & Sick Leave Sell back	-	-	25,522	36,882
521.12.02	Holiday Pay	-	23,677	39,539	49,860
521.13.00	Part-Time Wages	37,755	38,737	54,873	55,375
521.14.00	Overtime	56,854	77,638	61,803	65,500
521.15.00	Dispatchers Shift Differential	4,653	4,607	5,766	6,575
521.15.01	Incentives	15,974	16,278	21,600	20,660
521.21.00	FICA	107,482	121,887	123,447	134,451
521.22.00	Retirement Contributions - 401a City	-	-	-	13,885
521.22.01	Retirement Contributions - Pension City	404,473	320,236	299,680	395,681
521.22.02	Retirement Contributions - State (185)	-	-	79,230	114,036
521.23.00	Health Insurance	251,365	308,395	359,922	275,000
521.23.01	Dental Insurance	-	-	-	13,320
521.23.02	Life Insurance	-	-	-	1,373
521.23.03	Eye Insurance	-	-	-	3,045
	Subtotal:	2,290,356	2,398,345	2,525,820	2,708,316
	OPERATING				
521.35.00	Investigative Expenses	611	323	1,500	3,000
521.40.00	Travel/Business Trip Expenses	1,969	3,253	3,000	4,500
521.41.01	Internet	-	8,039	10,000	11,500
521.44.00	Equipment Rental	14,967	13,699	14,300	8,000
521.46.00	Equipment Maintenance	23,449	37,595	62,000	29,000
521.46.01	Equipment Maintenance - 911 Grant	6,549	-	-	-
521.49.00	Minor Apparatus	16	2,131	1,500	1,500
521.49.07	Minor Apparatus - 911 Grant	41	-	-	-
521.49.08	Emergency Preparedness	-	-	250	250
521.49.09	Crime Prevention	29	418	750	750
521.49.10	Emergency Response Team	-	325	500	500
521.52.00	Operating Expenses	10,874	11,083	12,000	17,000
521.52.01	Accreditation Expenses	375	507	500	500
521.52.02	Wearing Apparel	7,830	5,983	6,850	8,000
521.52.09	Purchases with Donated Money - PD	-	1,000	1,000	1,000
521.54.00	Tuition, Membership, Publications	1,136	2,155	2,000	2,300
521.54.03	State-Funded Training	1,283	-	3,000	3,000
521.54.04	City-Funded Training	3,968	5,741	6,500	9,000
521.54.05	City-Funded Training 911 Grant	300	-	-	-
	Subtotal:	73,397	92,254	125,650	99,800
	CAPITAL OUTLAY				
521.64.01	Computers & Software	-	-	-	-
521.64.02	Police Equipment	10,777	-	-	-
	Subtotal:	10,777	-	-	-
	TOTAL POLICE DEPARTMENT EXPENDITURES:	2,374,530	2,490,599	2,651,470	2,808,116

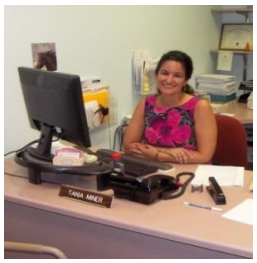
Fire Department

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.



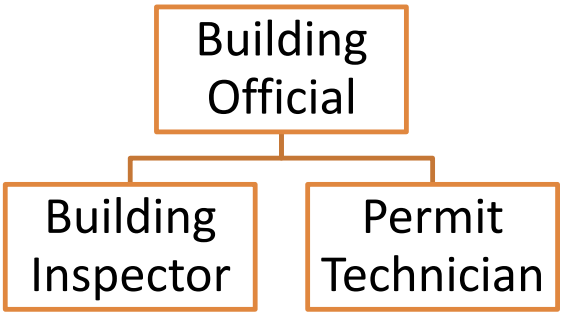
GENERAL FUND - 001 / DEPARTMENT DETAIL - 022

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
522.12.00	Salaries	765,879	818,802	781,336	832,198
522.12.01	Vacation & Sick Leave Sell back	-	-	22,455	24,200
522.12.02	Holiday Pay	-	9,403	19,307	15,000
522.13.00	Part-Time Wages	-	2,400	24,960	17,800
522.14.00	Overtime	123,555	79,838	71,467	81,570
522.14.00	Mandatory Dept Training	-	-	4,129	-
522.15.01	City Incentives	60,734	64,907	57,983	60,250
522.15.02	State-Mandated Incentives	5,507	5,134	5,040	6,240
522.21.00	FICA	65,580	69,135	68,833	79,350
522.22.01	Retirement Contributions - City Pension	375,634	245,229	223,760	250,315
522.22.02	Retirement Contributions - State (175)	-	-	94,505	124,527
522.23.00	Health Insurance	179,706	235,159	286,036	210,850
522.23.01	Dental Insurance	-	-	-	7,548
522.23.02	Life Insurance	-	-	-	901
522.23.03	Eye Insurance	-	-	-	1,878
	Subtotal:	1,576,595	1,530,007	1,659,811	1,712,627
	OPERATING				
522.31.06	Professional Services - Medical	2,190	8,857	6,375	8,900
522.34.00	Contract Services/Volunteers	15,845	19,792	20,047	19,438
522.40.00	Travel/Business Trip Expenses	1,478	2,559	4,045	4,525
522.41.01	Internet	-	902	-	720
522.46.00	Equipment Maintenance	12,013	8,348	8,000	7,260
522.46.02	Motor Vehicle Maintenance	12,978	15,749	19,870	19,830
522.49.00	Minor Apparatus	2,010	3,373	3,100	4,300
522.52.00	Operational Supplies	10,622	9,811	12,350	14,750
522.52.02	Wearing Apparel	3,876	3,674	4,615	8,575
522.52.10	Purchases with Donated Money - FD	702	3,125	1,004	-
522.54.00	Tuition, Memberships, Publications	5,888	6,699	6,965	8,295
	Subtotal:	67,602	82,889	86,371	96,593
	CAPITAL OUTLAY				
522.64.03	Instruments & Implements	-	930	3,500	-
	Subtotal:	-	930	3,500	-
	TOTAL FIRE DEPARTMENT EXPENDITURES:	1,644,197	1,613,826	1,749,682	1,809,220



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.

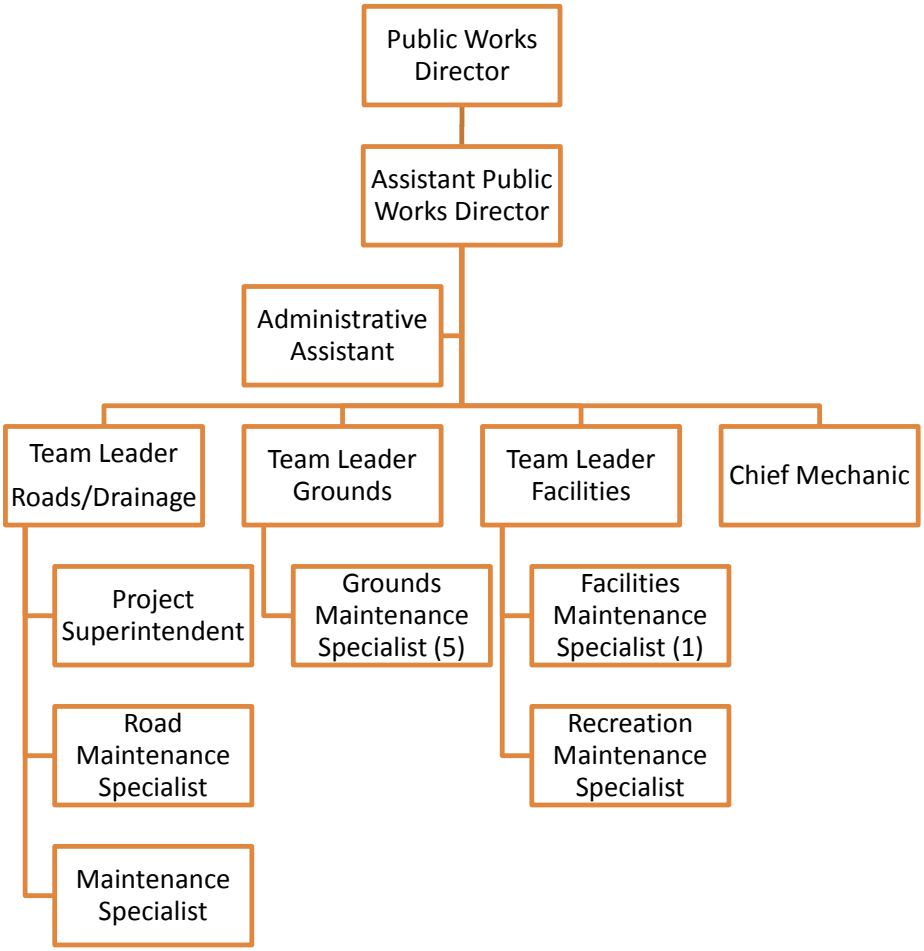


GENERAL FUND - 001 / DEPARTMENT DETAIL - 024

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
524.12.00	Salaries	171,612	176,622	181,584	185,032
524.12.01	Vacation & Sick Leave Sell back	-	-	-	3,300
524.14.00	Overtime	513	384	1,285	425
524.21.00	FICA	12,380	13,340	13,033	14,440
524.22.00	Retirement Contributions	-	8,893	9,144	9,438
524.23.00	Health Insurance	22,861	26,392	42,703	24,089
524.23.01	Dental Insurance	-	-	-	1,332
524.23.02	Life Insurance	-	-	-	105
524.23.03	Eye Insurance	-	-	-	275
	Subtotal:	207,366	225,631	247,749	238,436
	OPERATING				
524.34.06	Other Contract Services	1,200	7,075	1,200	1,200
524.40.00	Travel/Business Trip Expenses	73	119	3,000	2,800
524.41.01	Internet	-	-	-	600
524.46.00	Equipment Maintenance	-	220	700	700
524.49.00	Minor Apparatus	192	-	159	159
524.51.01	Code Enforcement Expenses	-	349	50	50
524.52.00	Operating Expenses	-	129	200	250
524.52.02	Wearing Apparel	-	-	250	150
524.54.00	Tuition, Membership, Publications	400	1,363	1,075	2,250
	Subtotal:	1,865	9,254	6,634	8,159
	CAPITAL OUTLAY				
524.64.01	Computers & Software	-	-	-	-
	Subtotal:	-	-	-	-
	TOTAL BUILDING & ZONING DEPARTMENT EXPENDITURES:	209,231	234,885	254,383	246,595

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.

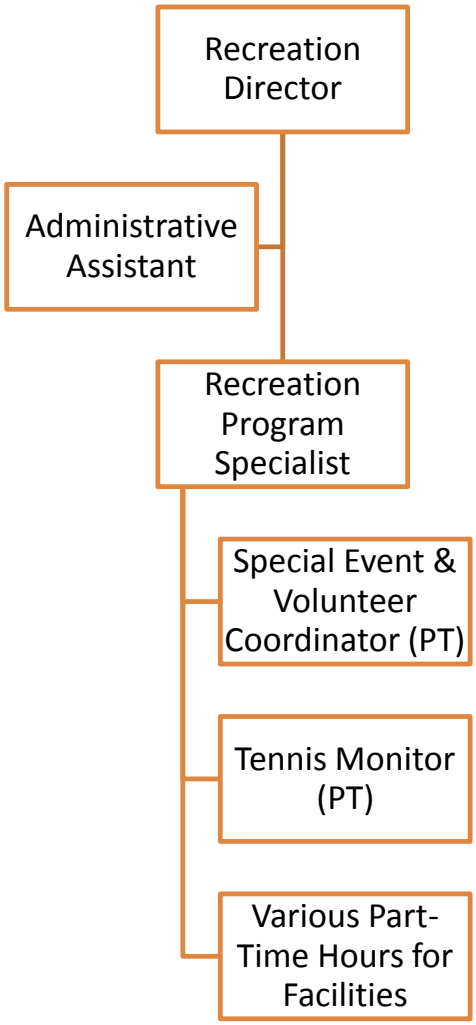


GENERAL FUND - 001 / DEPARTMENT DETAIL - 039

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
539.12.00	Salaries	523,319	583,631	573,514	620,979
539.12.01	Vacation & Sick Leave Sell back	-	1,708	6,403	9,920
539.13.00	Part-Time Wages	4,077	-	-	-
539.14.00	Overtime	8,207	5,920	5,371	11,600
539.15.01	Incentives	502	502	500	500
539.21.00	FICA	38,596	44,139	44,062	49,189
539.22.00	Retirement Contributions	-	20,956	22,852	25,000
539.23.00	Health Insurance	112,865	160,912	192,335	161,561
539.23.01	Dental Insurance	-	-	-	7,548
539.23.02	Life Insurance	-	-	-	469
539.23.03	Eye Insurance	-	-	-	1,822
	Subtotal:	687,566	817,766	845,037	888,588
	OPERATING				
539.40.00	Travel/Business Trip Expenses	-	834	1,500	1,500
539.44.00	Equipment Rentals	2,169	2,010	3,000	5,000
539.46.00	Equipment Maintenance	21,340	10,581	10,000	10,000
539.46.02	Motor Vehicle Maintenance	39,647	39,088	40,000	40,000
539.46.03	Traffic Signal (Contract)	4,477	2,532	7,000	6,500
539.46.04	Building & Grounds Maintenance	55,990	70,926	70,700	74,000
539.46.05	Contract Maintenance	120,574	149,645	138,000	142,000
539.46.06	Sign Maintenance	3,676	2,520	4,000	3,000
539.46.07	Field Lighting	-	-	-	-
539.49.00	Minor Apparatus	1,834	3,009	3,000	6,400
539.49.11	Beautification (Public Works)	-	-	-	-
539.52.00	Operating Expenses	2,209	2,511	3,000	3,500
539.52.02	Wearing Apparel	2,603	3,986	4,000	4,000
539.52.03	Motor Vehicle Fuels	115,145	125,343	137,500	125,000
539.52.04	Mechanic's Tools	-	458	500	-
539.52.05	Janitorial Supplies	15,182	17,470	18,000	19,000
539.53.00	Road Materials & Supplies	12,211	6,859	12,000	12,000
539.53.01	Sidewalks and Crosswalks	9,735	6,366	11,500	11,500
539.54.00	Tuition, Membership, Publications	370	165	500	500
	Subtotal:	407,162	444,304	464,200	463,900
	CAPITAL OUTLAY				
539.64.02	Equipment	5,326	4,745	-	-
539.69.00	Improvements Other Than Buildings	-	-	-	-
	Subtotal:	5,326	4,745	-	-
	TOTAL PUBLIC WORKS DEPARTMENT EXPENDITURES:	1,100,054	1,266,815	1,309,237	1,352,488

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.



GENERAL FUND - 001 / DEPARTMENT DETAIL - 072

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
572.12.00	Salaries	211,658	202,167	189,586	206,422
572.12.01	Vacation & Sick Leave Sell back	-	-	6,710	36,456
572.13.00	Part-Time Wages	77,024	82,465	84,485	90,870
572.14.00	Overtime	2,528	2,641	1,864	1,920
572.21.00	FICA	21,081	21,887	21,538	25,679
572.22.00	Retirement Contributions	-	3,775	3,785	3,920
572.23.00	Health Insurance	26,522	34,854	44,543	28,422
572.23.01	Dental Insurance	-	-	-	1,332
572.23.02	Life Insurance	-	-	-	105
572.23.03	Eye Insurance	-	-	-	168
	Subtotal:	338,813	347,789	352,511	395,294
	OPERATING				
572.34.01	Program Instructors	341,941	315,150	327,416	344,886
572.34.02	Program Activities	13,521	6,013	10,850	9,750
572.34.03	Community Activities	2,005	2,225	3,000	4,100
572.40.00	Travel/Business Trip Expenses	605	183	1,200	1,600
572.46.00	Equipment Maintenance	15,597	11,322	13,620	14,105
572.46.04	Building & Grounds Maintenance	567	332	1,780	2,200
572.47.00	Printing & Binding	7,462	5,255	7,500	5,250
572.49.00	Minor Apparatus	4,460	3,845	4,000	4,550
572.52.00	Operating Expenses	1,563	2,598	4,010	4,410
572.52.02	Wearing Apparel	-	-	-	200
572.54.00	Tuition, Membership, Publications	130	174	325	725
	Subtotal:	387,851	347,097	373,701	391,776
	CAPITAL OUTLAY				
572.64.02	Recreation Equipment	-	2,338	-	-
	Subtotal:	-	2,338	-	-
	TOTAL RECREATION DEPARTMENT EXPENDITURES:	726,664	697,225	726,212	787,070

GENERAL FUND - 001 / DEPARTMENT DETAIL - 081

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PERSONNEL				
519.12.05	Sick & Vacation Sell Back	-	-	-	-
	Subtotal:	-	-	-	-
	INTERFUND TRANSFERS				
581.91.01	Transfer to Samsons Island Trust Fund	-	-	-	-
581.91.25	Transfer to Stormwater Fund	-	50,000	-	-
581.91.40	Transfer to Redevelopment Fund - TIF	605,859	685,802	786,780	906,755
581.91.50	Transfer to Capital Assets Fund	3,400	-	-	178,870
	Subtotal:	609,259	735,802	786,780	1,085,625
	TOTAL INTERFUND TRANSFERS:	609,259	735,802	786,780	1,085,625

Additions to Fund Balance (City Reserves)

GENERAL FUND - 001 / DEPARTMENT DETAIL - 090

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	RESERVES				
590.90.01	Addition to Reserves	459,093	301,440	173,195	245,771
	TOTAL ADDITIONS TO RESERVES:	459,093	301,440	173,195	245,771
	TOTAL GENERAL FUND EXPENDITURES:	9,093,270	9,354,226	9,653,086	10,689,434

COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	MISCELLANEOUS				
	RECYCLING TRUST FUND				
120-361.10.00	Interest - Recycling Revenue	226	232	166	166
120-365.00.00	Sale of Recyclables	11,709	11,780	11,900	11,900
	Subtotal:	11,935	12,012	12,066	12,066
	SAMSONS ISLAND TRUST FUND				
130-334.70.12	FIND Samsons Island Equipment	-	3,955		-
130-361.10.00	Interest - Samsons Island	30	5	69	30
130-366.00.00	Donations - Samsons Island	480	300	-	200
	Subtotal:	510	4,260	69	230
	BEAUTIFICATION TRUST FUND				
131-361.10.00	Interest - Beautification Board	146	112	183	100
131-366.00.00	Donations - Beautification Board	1,549	2,390	-	500
131-369.90.06	Satellite Beach Tags	313	484	-	400
131-369.90.07	Beautification Board Tree Sale	-	-	1,500	1,200
	Subtotal:	2,008	2,986	1,683	2,200
	ADVANCED LIFE SUPPORT TRUST FUND				
641-342.90.00	Fire Department Classes	1,770	255	250	250
641-361.10.00	Interest - Advanced Life Support	273	105	194	150
641-366.00.00	Donations - Advanced Life Support	2,695	500	-	500
	Subtotal:	4,738	860	444	900
	GENERAL DONATIONS TRUST FUND				
642-361.10.00	Interest -General Donations	40	18	271	100
642-361.10.99	Interest - Loss on Investments	35	(19)	5	5
642-366.00.00	Donations - General Donations	1,943	1,942	-	1,200
	Subtotal:	2,018	1,941	276	1,305
	RECREATION TRUST FUND				
643-361.10.00	Interest - Recreation Trust Fund	189	185	127	120
643-366.00.00	Contributions / Donations	832	-	-	-
643-366.00.03	Donations for Tennis Improvements	416	167	-	100
643-366.00.04	Donations for Skate Park	-	202		200
643-366.00.05	Donations for Soccer Fields	-	10,000	-	-
643-369.90.04	Refund of Prior Year Expenses	-	-	-	-
643-369.90.04	Refund of Prior Year Expenses	-	200		100
	Subtotal:	1,437	10,754	127	520
	Subtotal MISCELLANEOUS:	22,646	32,813	14,665	17,221

COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	OTHER REVENUE SOURCES				
130-380.00.00	Fund Balance - Samsons Island	3,174	1,439	-	-
130-381.00.01	Transfer in from GF - Samsons Island	-	-	-	-
130-381.01.50	Transfer in from CAF - Samsons Island	3,092	-	-	-
131-380.00.00	Fund Balance - Beautification	-	-	-	-
641-380.00.00	Fund Balance - Advanced Life Support	12,746	5,101	-	-
642-380.00.00	Fund Balance - General Donations	2,371	2,557	6,950	
643-380.00.00	Fund Balance - Recreation Trust	-	-	-	-
644-380.00.00	Fund Balance - Oceanfront Prop Acq.	-	-	-	-
	Subtotal OTHER REVENUE SOURCES:	21,383	9,097	6,950	-
	TOTAL COMMUNITY SERVICES FUND REVENUES:	44,029	41,910	21,615	17,221

COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	OPERATING				
	RECYCLING TRUST FUND				
120-537.34.05	Citywide Office Recycling	700	751	800	-
120-537.49.06	Banking Fees - Recycling	152	159	144	170
	Subtotal:	852	910	944	170
	SAMSONS ISLAND TRUST FUND				
130-572.48.03	Public Relations - Samsons Island	-	555	-	-
130-572.49.00	Minor Apparatus - Samsons Island	27	2,399	-	-
130-572.49.06	Banking Fees - Samsons Island	17	4	26	50
130-572.52.00	Operational Supplies - Samsons Island	916	27	-	-
130-572.52.06	Vegetation - Samsons Island	-	145	-	-
130-572.64.02	Recreation Equipment	-	2,569		-
	Subtotal:	960	5,699	26	50
	BEAUTIFICATION TRUST FUND				
131-572.48.02	Fundraising Expenses	401	1,718	-	-
131-572.49.00	Minor Apparatus - Beautification	-	-	-	-
131-572.49.06	Banking Fees - Beautification	92	77	94	120
131-572.49.12	Beautification Projects	1,254	63	1,589	-
	Subtotal:	1,747	1,857	1,683	120
	ADVANCED LIFE SUPPORT TRUST FUND				
641-522.49.06	Banking Fees - Advanced Life Support	174	75	177	175
641-522.54.00	Tuition, Membership & Publications	-	960	-	-
641-522.55.01	CPR Training Classes - Advanced Life Support	1,315	315	267	-
641-590.90.02	Additions to Reserves	-	-	-	-
	Subtotal:	1,489	1,350	444	175
	GENERAL DONATIONS TRUST FUND				
642-521.49.06	Banking Fees - General Donations	21	12	201	20
642-521.52.00	Operational Supplies - General Donations	806	2,389	3,500	-
642-521.52.02	Wearing Apparel - General Donations	313	2,098	2,500	-
	Subtotal:	1,140	4,498	6,201	20
	RECREATION TRUST FUND				
643-572.48.02	Fundraising Expenses	451	195	85	-
643-572.49.00	Minor Apparatus - Recreation Trust	-	556	-	-
643-572.49.06	Banking Fees - Recreation Trust	121	127	123	130
643-590.90.02	Additions to Reserves	-	-	-	-
	Subtotal:	572	879	208	130
	Subtotal - MISCELLANEOUS:	6,760	15,193	9,506	665

COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	CAPITAL OUTLAY				
130-572.64.02	Recreation Equipment	5,816	-	-	-
641-522.64.03	Fire Instruments & Implements	3,995	-	-	-
642-521.64.04	Police Vehicles	3,235	-	-	-
643-572.64.02	Recreation Equipment - Soccer Field Lighting	-	-		
	Subtotal:	13,046	-	-	-
	NON-OPERATING				
120-581.91.01	Transfer to General Fund - Recycling	-	-	-	-
641-581.91.01	Transfer to General Fund - ALS	12,000	4,611	-	-
641-581.91.50	Transfer to Capital Asset Fund - ALS	-	-	-	-
644-581.91.01	Transfer to GF - Oceanfront Property Acq.	-	-	-	-
	Subtotal:	12,000	4,611	-	-
	ADDITION TO RESERVES				
120-590.90.02	Reserves - Recycling Trust	11,083	11,101	12,066	11,896
130-590.90.02	Reserves - Samsons Island Trust	-	0	43	180
131-590.90.02	Reserves - Beautification Board	261	1,129	-	2,080
641-590.90.02	Reserves - Advanced Life Support Trust	-	0	-	725
642-590.90.02	Reserves - General Donations Trust	14	(0)	-	1,285
643-590.90.02	Reserves - Recreation Trust	865	9,875	-	390
644-590.90.02	Reserves - Oceanfront Property Acq. Trust	-	-	-	-
	Subtotal:	12,223	22,105	12,109	16,556
	TOTAL COMMUNITY SERVICES FUND EXPENDITURES:	44,029	41,910	21,615	17,221

STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	INTERGOVERNMENTAL				
334.36.08	FEMA/Hazard Mitigation - North Drainage	-	-	-	-
334.36.09	Brevard County - North Drainage	-	-	-	-
334.36.10	School Board - North Drainage	-	-	-	-
334.36.11	DEP Sec. 319 Grant-Cassia Phase 2	-	-	-	-
334.36.12	DEP Sec. 319 Grant-Cassia Phase 3	264,890	-	-	-
334.36.13	Lori Laine Basin 319h Grant	8,362	(8,362)	-	-
334.36.14	Brevard Co. Agreement - Cassia Sidewalks	-	-	-	-
	Subtotal:	273,252	(8,362)	-	-
	OPERATING				
343.70.00	Stormwater Utility Fee	313,953	314,943	512,303	512,303
					-
	MISCELLANEOUS				
361.10.00	Interest	609	233	1,035	400
	OTHER REVENUE SOURCES				
380.00.00	Fund Balance	296,488	7,691	-	-
381.00.01	Transfer from General Fund	-	50,000	-	-
381.00.50	Transfer from Capital Assets Fund	-	-	-	120,000
	TOTAL STORMWATER UTILITY FUND REVENUES:	884,302	364,505	513,338	632,703

STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	OPERATING				
000-538.31.02	Professional Services - Grant Writer	-	-	-	-
000-538.31.04	Professional Services - Engineering	3,703	850	-	-
000-538.31.13	Prof Svcs-Appraisal Fees	-	1,750		
000-538.34.04	Stormwater Management Plan	3,538	-	-	-
000-538.34.06	Stormwater Assessment Roll	5,084	6,102	-	-
000-538.46.08	Storm Sewer Maintenance	1,874	-	62,432	115,174
000-538.49.06	Banking Fees	354	142	573	573
000.538.52.00	Operating Expenses	399	1,990	-	-
	Subtotal:	14,952	10,834	63,005	115,747
	CAPITAL OUTLAY				
000-538.61.06	DEP Sec. 319 Grant - Cassia Phase 2	-	-	-	-
000-538.61.08	FEMA/Hazard Mitigation - North Drainage	-	-	-	-
000-538.63.09	DEP Sec. 319 Grant - Cassia Phase 3	447,147	10,390	-	-
000-538.63.17	Lori Laine Water Basin Project	12,670	31,744	-	-
000-538.63.18	DeSoto Field Stormwater Improvements	-	-	-	120,000
	Subtotal:	459,817	42,134	-	120,000
	NON-OPERATING				
081-538.91.01	Transfer to General Fund	97,996	-	138,796	138,796
081-538.91.50	Transfer to Capital Assets Fund	-	-	-	-
	Subtotal:	97,996	-	138,796	138,796
	DEBT SERVICE				
082-538.71.01	Lease Principal - PNC Bank DeSoto Baffle	130,520	137,074	143,958	87,292
082-538.71.11	Lease Principal - 09/10 Stormwater Projects	108,220	114,827	121,836	129,274
082-538.72.01	Lease Interest- PNC Bank DeSoto Baffle	21,582	15,027	8,143	1,435
082-538.72.11	Lease Interest- 09/10 Stormwater Projects	51,215	44,609	37,600	30,163
	Subtotal:	311,537	311,537	311,537	248,164
	ADDITIONS TO RESERVES				
090-590.90.02	Additions to Reserves	-	-	-	9,996
	Subtotal:	-	-	-	9,996
	TOTAL STORMWATER UTILITY FUND EXPENDITURES:	884,302	364,505	513,338	632,703

LAW ENFORCEMENT TRUST FUND - 135 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	FINES & FORFEITS				
351.20.00	Confiscated Property	6,276	33	-	-
	MISCELLANEOUS				
361.10.00	Interest	279	110	2,086	110
	OTHER REVENUE SOURCES				
380.00.00	Fund Balance	24,965	-	-	97
	TOTAL LAW ENFORCEMENT TRUST FUND REVENUES:	31,520	143	2,086	207

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

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	OPERATING				
000-521.49.00	Minor Apparatus	-	-	-	-
000-521.49.06	Banking Fees	163	76	207	207
000-521.51.00	Donations to Others	2,500	-	-	-
	Subtotal:	2,663	76	207	207
	CAPITAL OUTLAY				
000.521.64.04	Police Vehicles	28,857	-	-	-
	ADDITION TO RESERVES				
090-590.90.02	Additions to Reserve	-	67	1,879	-
	TOTAL LAW ENFORCEMENT TRUST FUND EXPENDITURES:	31,520	143	2,086	207

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

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	INTERGOVERNMENTAL				
000-334.39.04	SR 513 Landscape Improvement Grant	90,175	-	-	-
000-334.50.01	Grant - DEO TA A1A Engineering Concept	-	25,000	-	-
000-334.70.11	South Patrick Drive Improvement	-	-	-	-
000-338.00.00	TIF Payment from Brevard County	334,990	377,109	443,093	490,283
	Subtotal:	425,165	402,109	443,093	490,283
	MISCELLANEOUS				
000-361.10.00	Interest	7,500	4,803	4,500	4,500
000-361.10.99	Interest - Loss on Investments	1,134	(616)	166	166
000-369.90.04	Refund Prior-Year Expenditures	-	-	-	-
	Subtotal:	8,634	4,187	4,666	4,666
	OTHER REVENUE SOURCES				
000-380.00.00	Fund Balance from Redevelopment Fund	165,603	-	-	298,116
000-271.00.04	Reserve - Beach Access Improvements	-	-	400,000	-
000-271.00.04	Reserve - A1A Engineering and Construction	-	-	400,000	-
000-271.00.04	Reserve - Traffic Signalization Improvements	-	-	75,000	-
081-381.00.01	Transfer from GF - City TIF Payment	570,521	650,464	751,442	871,417
081-381.00.01	Transfer from GF - City Repayment of TIF	35,338	35,338	35,338	35,338
081-381.00.01	Transfer from GF for Capital Assets	-	-	-	-
	Subtotal:	771,462	685,802	1,661,780	1,204,871
	TOTAL COMMUNITY REDEVELOPMENT TRUST FUND REVENUES:	1,205,261	1,092,098	2,109,539	1,699,820

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

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	OPERATING				
000-559.12.00	Salary/Wages & Benefits - CRA Director	1,169	-	-	-
000-559.14.00	Overtime	791	-	-	-
000-559.21.00	FICA Taxes	138	-	-	-
000-559.31.00	Legal Services	-	10,849	10,000	10,000
000-559.31.04	Engineering Services	9,116	28,828	-	-
000-559.31.07	Consultant Fees	8,420	2,245	1,500	1,500
000-559.31.10	Planning Services	64,095	-	-	-
000-559.34.07	Return to County - Brev Co. Agreement	180,051	117,316	101,718	144,341
000-559.34.08	TIF Excess Return - County	-	-	-	205,414
000-559.40.00	Travel & Training	1,643	5,319	7,000	7,000
000-559.43.00	Electricity	-	-	-	-
000-559.46.09	Property Maintenance Fees	-	-	-	-
000-559.48.00	Business Development & Promotions	-	-	-	-
000-559.48.01	Façade Grant Program	-	13,830	-	65,000
000-559.49.06	Banking Fees	4,813	3,042	4,500	4,500
000-559.51.00	Office Supplies	-	-	-	-
000-559.52.00	Operating Supplies	442	7,236	15,000	20,000
000-559.54.00	Membership, & Publications	1,045	2,280	1,600	1,600
	Subtotal:	271,723	190,945	141,318	459,355
	NON-OPERATING				
081-581.91.01	Transfer-Return to City - Brev Co. Agrmnt	306,573	199,755	173,195	245,771
081-581.91.02	Transfer-Interlocal Agreement (City/CRA)	-	108,174	167,974	167,974
081-581.91.03	Transfer-TIF Excess Return - City	-	-	-	308,120
	Subtotal:	306,573	307,929	341,169	721,865
	DEBT SERVICE				
082-559.71.02	CRA Line of Credit - Principal	265,000	276,100	288,200	307,864
082-559.72.02	CRA Line of Credit - Interest	202,779	191,225	200,736	200,736
	Subtotal:	467,779	467,325	488,936	508,600
	CAPITAL OUTLAY				
000-559.69.01	Pelican Beach Park Project	-	-	20,000	-
000-559.61.01	Property Disposition Costs	2,246	-	-	-
000-559.63.01	A1A Engineering Concept Grant (DEO Grant)	2,200	26,668	-	-
000-559.69.02	South Patrick Drive Improvements	121,640	-	-	-
000-559.69.03	A1A Streetscape Project	-	3,390	698,116	-
000-559.69.06	Shell Street Project (Beach Access)	33,100	10,361	400,000	-
000-559.69.24	Landscaping Projects	-	22,339	20,000	10,000
	Subtotal:	159,186	62,758	1,138,116	10,000
	ADDITION TO RESERVES				
090-590.90.02	Additions to Reserves	-	63,141	-	-
	Subtotal:	-	63,141	-	-
	TOTAL COMMUNITY REDEVELOPMENT TRUST FUND EXPENDITURES:	1,205,261	1,092,098	2,109,539	1,699,820

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	TAXES				
000-314.10.00	Utility Tax - Electricity	367,176	440,914	367,176	587,482
000-314.80.00	Utility Tax - Propane	14,823	14,344	14,823	23,717
	Subtotal:	381,999	455,258	381,999	611,198
	INTERGOVERNMENTAL				
000-331.00.00	Federal Grants	-	-	-	-
000.334.20.12	FDLE JAG 2012 PD Equip Grant	-	-	-	-
000.334.20.13	FDLE JAG 2013 PD Equip Grant	1,543	-	-	-
000-334.70.10	DoE Muni Bldg Energy Update Grant	6,075	-	-	-
000-337.20.01	Brev Co EMS Hovermat Grant	-	8,607	-	-
	Subtotal:	7,618	8,607	-	-
	MISCELLANEOUS				
000-361.10.00	Interest	1,521	1,420	939	939
000-366.00.00	Contributions / Donations	30,000	-	-	-
000-366.00.05	Donation - Soccer Field Lighting	-	-	-	50,000
	Subtotal:	31,521	1,420	939	50,939
	OTHER REVENUE SOURCES				
000-380.00.00	Fund Balance	19,332	244,448	-	41,290
000-380.00.00	Fund Balance-2015 Capital Projects	-	-	-	1,678,000
000-383.00.00	Capital Lease Proceeds	38,193	796,141	-	-
000-388.10.00	Sale of General Capital Assets	-	33,000	-	-
081-381.90.01	Transfer from General Fund	3,400	-	-	178,870
081-381.91.25	Transfer from Stormwater Utility Fund	-	-	-	-
081-381.91.40	Transfer from Redevelopment Fund	-	-	-	-
	Subtotal:	60,925	1,073,589	-	1,898,160
	TOTAL CAPITAL ASSETS FUND REVENUES:	482,063	1,538,874	382,938	2,560,297

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	GENERAL GOVERNMENT				
000-519.46.00	Equipment Maintenance	-	28,018	-	50,100
000-519.49.06	Banking Fees	1,091	865	881	881
	Subtotal General Government:	1,091	28,883	881	50,981
	IMPROVEMENTS				
000-539.63.15	DeSoto Parkway Improvements	-	-	-	-
000-539.63.16	Roosevelt Reconstruction	-	-	-	900,000
000-539.63.18	Annual Street Repaving Projects	-	50,000	-	658,000
000-559.69.13	Montecito Signage	-	-	-	-
000-539.69.17	Soccer Field Lighting Project	-	10,000	-	130,000
000-539.69.18	Pelician Beach Roof Replacement	-	-	-	-
000-539.69.19	Air Conditioner Replacements	-	-	10,000	30,000
000-572.69.14	Schechter Center Monument Sign	-	-	-	-
000-572.69.15	DoE Muni Bldg Energy Update Grant	4,953	-	-	-
000-572.69.16	Football Field Expansion Project	-	56,128	-	-
000-572.69.20	DRS Center Dance Floor Replacement	-	-	40,000	-
000-572.69.21	Tennis Court Resurfacing	-	-	33,000	-
000-572.69.22	Playground Replacements	-	-	29,119	30,000
000-572.69.23	Skate Park Renovations	-	-	-	200,000
000-572.69.24	Tennis Court Relighting	-	-	-	24,000
000-572.69.25	Roof Replacements (all buildings)	-	-	-	20,000
000-572.69.26	Floor Replacements (all facilities)	-	-	-	10,000
000-572.69.27	Dune Crossovers and Dock Repairs	-	-	-	4,000
000-572.69.28	Ballfield Fencing	-	-	-	10,000
	Subtotal:	4,953	116,128	112,119	2,016,000
	SUPPORT SERVICES DEPARTMENT				
013-513.64.01	Administrative Computers & Software	-	4,182	52,000	10,000
013-513.64.02	Citywide Administrative Equipment	1,120	-	-	-
013-513.64.04	Administrative Vehicles	-	-	-	30,000
	Subtotal:	1,120	4,182	52,000	40,000
	POLICE DEPARTMENT				
021-521.64.01	Police Computers & Software	267	-	-	-
021-521.64.02	Police Equipment	63,853	442,583	4,000	10,000
021-521.64.04	Police Vehicles	38,641	147,081	75,000	93,000
	Subtotal:	102,761	589,664	79,000	103,000
	FIRE DEPARTMENT				
022-522.64.01	Fire Computers & Software	-	-	-	-
022-522.64.02	Fire Equipment	8,654	8,607	4,000	41,000
022-522.64.04	Fire Vehicles	-	409,125	-	-
	Subtotal:	8,654	417,732	4,000	41,000

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	PUBLIC WORKS DEPARTMENT				
039-539.64.02	Public Works Equipment	20,462	25,900	16,000	25,000
039-539.64.04	Public Works Vehicles	-	-	-	-
	Subtotal:	20,462	25,900	16,000	25,000
	RECREATION DEPARTMENT				
072-572.64.01	Recreation Computers & Software	17,901	-	-	-
072-572.64.04	Recreation Equipment	5,258	-	-	-
	Subtotal:	23,159	-	-	-
	Subtotal Departmental Capital Assets:	161,109	1,153,606	263,119	2,225,000
	DEBT SERVICE				
082-517.71.19	Lease Principal - Consolidated Debt	275,182	284,199	-	-
082-517.71.20	Lease Principal - PD '13 Dodge Charger	8,263	7,039	7,327	7,627
082-517.71.21	Lease Principal - Pinnacle Police RMS	-	18,710	56,914	58,595
082-517.71.22	Lease Principal - 2014 Ferrara Fire Truck	-	-	38,144	33,533
082-517.72.19	Lease Interest - Consolidated Debt	13,844	4,936	-	-
082-517.72.20	Lease Interest - PD '13 Dodge Charger	-	1,204	936	637
082-517.72.21	Lease Interest - Pinnacle Police RMS	-	15,297	11,100	9,420
082-517.72.22	Lease Interest - 2014 Ferrara Fire Truck	-	-	4,517	9,129
082-517.72.23	Interest $2.5 mil Utility Tax Note	-	-	-	45,375
	Subtotal:	297,289	331,385	118,938	164,316
	Total Operating Expenditures:	459,489	1,513,874	382,938	2,440,297
	NON-OPERATING				
081-581.91.01	Transfer to General Fund	19,482	25,000	-	-
081-581.91.11	Transfer to Comm Svc Spec Rev Fund	3,092	-	-	-
081-581.91.25	Transfer to Stormwater Fund	-	-	-	120,000
	Subtotal:	22,574	25,000	-	120,000
	RESERVES				
090-590.90.02	Additions to Reserves	-	-	-	-
090-590.90.02	Add. to Reserves-2015 Capital Projects	-	-	-	-
		-	-	-	-
	Total Non-Operating & Reserves:	22,574	25,000	-	120,000
	TOTAL CAPITAL ASSETS FUND EXPENDITURES:	482,063	1,538,874	382,938	2,560,297

HEALTH INSURANCE FUND - 501 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	CHARGES FOR SERVICES				
000-389.70.10	Health Ins Premiums - City Cost	-	-	-	808,585
000-389.70.11	Health Ins Premiums - Employee Cost	-	-	-	173,733
000-389.70.20	Health Ins Premiums - Retiree City Cost	-	-	-	6,292
000-389.70.21	Health Ins Premiums - Retiree Cost	-	-	-	532
000-389.70.50	Health Insurance - Supplemental Funding	-	-	-	217,915
	HEALTH INSURANCE FUND REVENUES:	-	-	-	1,207,057

HEALTH INSURANCE FUND - 501 / DEPARTMENT DETAIL - 000

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 12/13	ACTUAL FY 13/14	BUDGET FY 14/15	PROPOSED BUDGET FY 15/16
	OPERATING EXPENDITURES				
000-519.31.01	Professional Services	-	-	-	42,678
000-519.45.01	Insurance	-	-	-	295,410
		-	-	-	338,088
	FUND BALANCE ALLOCATION				
090-590.99.00	Working Capital	-	-	-	743,234
090-590.90.02	Additions to Reserves	-	-	-	125,735
		-	-	-	868,969
	HEALTH INSURANCE FUND EXPENDITURES:	-	-	-	1,207,057

Paving the Way to a Brighter Future…

The Five-Year Capital Improvements Plan (CIP) provides guidance to the City and the community on upcoming needs and funding sources. 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 $2,000 and have a useful life of at least three years. This is a change from the previous years, which required a capital improvement to cost at least $3,000 and have a useful life of at least five years.

The CIP identifies capital improvements to be addressed over the next five years in the following categories: 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 15/16, the availability of funding for 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 next five years.

As with most other local governments, the fiscal uncertainty resulting from the economic downturn caused the City to stop funding capital improvements over the last several years. For FY 15/16, in addition to redevelopment projects, the City will continue these improvements by focusing primarily on infrastructure, such as roads and stormwater areas.

FISCAL YEAR 2015/2016		Five-Year Capital Improvements Plan FY 15/16 to 19/20					
Project Name	**Funding**	**Estimated Cost**	**FY 15/16**	**FY 16/17**	**FY 17/18**	**FY 18/19**	**FY 19/20**
Infrastructure							
Annual Street Resurfacing	CAF	$ 908,000	$ 658,000	$ 50,000	$ 100,000	$ 100,000	$ -
SBSRP Parking Lot Resurfacing	CAF	$ 400,000	$ -	$ -	$ -	$ 400,000	$ -
200 Block Wilson Avenue Rebuild	CAF	$ 350,000	$ -	$ -	$ 350,000	$ -	$ -
Crotty Park Improvements	CAF	$ 100,000	$ -	$ -	$ 100,000	$ -	$ -
DeSoto Field Stormwater Project	CAF	$ 920,000	$ 120,000	$ 800,000	$ -	$ -	$ -
Roosevelt Avenue Reconstruction	CAF	$ 900,000	$ 900,000	$ -	$ -	$ -	$ -
A1A Improvements	CRTF	$ 375,000	$ -	$ 375,000	$ -	$ -	$ -
Jackson Avenue Complete Street	CRTF	$ 250,000	$ -	$ -	$ -	$ 50,000	$ 200,000
Stormwater Line Replacement	SUF	$ 500,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000	$ 100,000
Septic Removal/Install Sewer (ballfields)	SUF	$ 60,000	$ -	$ 60,000	$ -	$ -	$ -
TOTAL		**$ 4,763,000**	**$ 1,778,000**	**$ 1,385,000**	**$ 650,000**	**$ 650,000**	**$ 300,000**
Total Capital Assets Fund (CAF)		$ 3,578,000	$ 1,678,000	$ 850,000	$ 550,000	$ 500,000	$ -
Total Stormwater Utility Fund (SUF)		$ 560,000	$ 100,000	$ 160,000	$ 100,000	$ 100,000	$ 100,000
Total Community Redevelopment Trust Fund (CRTF)		$ 625,000	$ -	$ 375,000	$ -	$ 50,000	$ 200,000
Total General Fund (GF)		$ -	$ -	$ -	$ -	$ -	$ -

FISCAL YEAR 2015/2016		Five-Year Capital Improvements Plan FY 15/16 to 19/20					
Project Name	**Funding**	**Estimated Cost**	**FY 15/16**	**FY 16/17**	**FY 17/18**	**FY 18/19**	**FY 19/20**
Facilities							
Police Department Renovations	CAF	$ 150,000	$ -	$ 75,000	$ -	$ 75,000	$ -
Security Improvements (all buildings)	CAF	$ 80,000	$ -	$ 80,000	$ -	$ -	$ -
Public Works Garage Doors	CAF	$ 5,000	$ -	$ 5,000	$ -	$ -	$ -
Floor Replacement (all facilities)	CAF	$ 40,000	$ 10,000	$ 30,000	$ -	$ -	$ -
Roof Replacements (all buildings)	CAF	$ 201,000	$ 20,000	$ 20,000	$ 61,000	$ 80,000	$ 20,000
Dune Crossovers and Dock Repairs	CAF	$ 24,000	$ 4,000	$ 8,000	$ 8,000	$ 2,000	$ 2,000
Air Conditioner Replacements	CAF	$ 231,000	$ 30,000	$ 5,000	$ 13,000	$ 163,000	$ 20,000
DRS Gym Floor Replacements	CAF	$ 100,000	$ -	$ -	$ -	$ 100,000	$ -
Ballfield Fencing	CAF	$ 30,000	$ 10,000	$ 5,000	$ 5,000	$ 5,000	$ 5,000
Playground Replacements	CAF	$ 150,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000
Field Scoreboards	CAF	$ 14,000	$ -	$ 14,000	$ -	$ -	$ -
SBSRP Football Press Box/Concession	CAF	$ 100,000	$ -	$ -	$ 100,000	$ -	$ -
Tennis Court Relighting	CAF	$ 24,000	$ 24,000	$ -	$ -	$ -	$ -
Racquet Ball Courts Resurfacing	CAF	$ 20,000	$ -	$ -	$ 20,000	$ -	$ -
Skatepark Renovations	CAF	$ 200,000	$ 200,000	$ -	$ -	$ -	$ -
SBSRP Field Lighting (2 of 4 fields)	CAF	$ 260,000	$ 130,000	$ 130,000	$ -	$ -	$ -
New Desoto Tennis Courts	CAF	$ 170,000	$ -	$ -	$ -	$ 85,000	$ 85,000
Civic Center Renovations	CRTF	$ 500,000	$ -	$ -	$ 500,000	$ -	$ -
Building for Vac-Truck	SUF	$ 90,000	$ -	$ -	$ 90,000	$ -	$ -
TOTAL		**$ 2,389,000**	**$ 458,000**	**$ 402,000**	**$ 827,000**	**$ 540,000**	**$ 162,000**
Total Capital Assets Fund (CAF)		$ 1,799,000	$ 458,000	$ 402,000	$ 237,000	$ 540,000	$ 162,000
Total Stormwater Utility Fund (SUF)		$ 90,000	$ -	$ -	$ 90,000	$ -	$ -
Total Community Redevelopment Trust Fund (CRTF)		$ 500,000	$ -	$ -	$ 500,000	$ -	$ -
Total General Fund (GF)		$ -	$ -	$ -	$ -	$ -	$ -

FISCAL YEAR 2015/2016		Five-Year Capital Improvements Plan FY 15/16 to 19/20					
Project Name	**Funding**	**Estimated Cost**	**FY 15/16**	**FY 16/17**	**FY 17/18**	**FY 18/19**	**FY 19/20**
Equipment							
BioMedical Monitor (2) (FD)	CAF	$ 69,000	$ 34,500	$ 34,500	$ -	$ -	$ -
Breathing Apparatus Update (FD)	CAF	$ 42,600	$ -	$ 14,200	$ 14,200	$ 14,200	$ -
Positive Pressure Fan (FD)	CAF	$ 3,500	$ -	$ 3,500	$ -	$ -	$ -
Ventilation Saw (FD)	CAF	$ 3,500	$ 3,500	$ -	$ -	$ -	$ -
Handheld Radios (PD & FD)	CAF	$ 40,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000	$ 8,000
Evidence Room Storage Lockers (PD)	CAF	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -
Video System for Parks (PD)	CAF	$ 80,000	$ -	$ -	$ -	$ 80,000	$ -
New Spreader (PW)	CAF	$ 5,000	$ 5,000	$ -	$ -	$ -	$ -
Nozzles for Vac Truck (PW)	CAF	$ 3,000	$ -	$ 3,000	$ -	$ -	$ -
Electric Utility Carts (PW)	CAF	$ 20,000	$ 20,000	$ -	$ -	$ -	$ -
High Lift (PW)	CAF	$ 25,000	$ -	$ -	$ -	$ 25,000	$ -
Jackhammer/Compressor (PW)	CAF	$ 10,000	$ -	$ -	$ 10,000	$ -	$ -
TOTAL		**$ 306,600**	**$ 76,000**	**$ 63,200**	**$ 32,200**	**$ 127,200**	**$ 8,000**
Total Capital Assets Fund (CAF)		$ 306,600	$ 76,000	$ 63,200	$ 32,200	$ 127,200	$ 8,000
Total Stormwater Utility Fund (SUF)		$ -	$ -	$ -	$ -	$ -	$ -
Total Community Redevelopment Trust Fund (CRTF)		$ -	$ -	$ -	$ -	$ -	$ -
Total General Fund (GF)		$ -	$ -	$ -	$ -	$ -	$ -

FISCAL YEAR 2015/2016		Five-Year Capital Improvements Plan FY 15/16 to 19/20					
Project Name	**Funding**	**Estimated Cost**	**FY 15/16**	**FY 16/17**	**FY 17/18**	**FY 18/19**	**FY 19/20**
Fleet							
1-Ton Dump Truck (PW)	CAF	$ 55,000	$ -	$ 55,000	$ -	$ -	$ -
Replacement 3/4-Ton Truck (PW)	CAF	$ 30,000	$ -	$ -	$ -	$ 30,000	$ -
Patrol Vehicles Replacement	CAF	$ 279,000	$ 93,000	$ 46,500	$ 93,000	$ 46,500	$ -
Administration Vehicles Replacement	CAF	$ 120,000	$ 30,000	$ 30,000	$ 30,000	$ 30,000	$ -
Reframe Squad Vehicle (FD)	CAF	$ 150,000	$ -	$ 150,000	$ -	$ -	$ -
Total		**$ 634,000**	**$ 123,000**	**$ 281,500**	**$ 123,000**	**$ 106,500**	**$ -**
Total Capital Assets Fund (CAF)		$ 634,000	$ 123,000	$ 281,500	$ 123,000	$ 106,500	$ -
Total Stormwater Utility Fund (SUF)		$ -	$ -	$ -	$ -	$ -	$ -
Total Community Redevelopment Trust Fund (CRTF)		$ -	$ -	$ -	$ -	$ -	$ -
Total General Fund (GF)		$ -	$ -	$ -	$ -	$ -	$ -

FISCAL YEAR 2015/2016		Five-Year Capital Improvements Plan FY 15/16 to 19/20					
Project Name	**Funding**	**Estimated Cost**	**FY 15/16**	**FY 16/17**	**FY 17/18**	**FY 18/19**	**FY 19/20**
Technology							
Windows 7 Upgrades Citywide	CAF	$ 55,000	$ 10,000	$ 10,000	$ 15,000	$ 20,000	$ -
City Hall Server	CAF	$ 90,500	$ 18,100	$ 18,100	$ 18,100	$ 18,100	$ 18,100
Police Reporting Software (RMS)	CAF	$ 160,000	$ 32,000	$ 32,000	$ 32,000	$ 32,000	$ 32,000
Fire Department Server	CAF	$ 5,000	$ -	$ -	$ -	$ 5,000	$ -
City Hall Server	CAF	$ 15,000	$ -	$ -	$ -	$ 15,000	$ -
Police Department Server	CAF	$ 12,000	$ -	$ -	$ -	$ 12,000	$ -
Permitting Software Upgrades	CAF	$ -	$ -	$ -	$ -	$ -	$ -
Backup System	CAF	$ 20,000	$ -	$ -	$ -	$ 20,000	$ -
Total		**$ 357,500**	**$ 60,100**	**$ 60,100**	**$ 65,100**	**$ 122,100**	**$ 50,100**
Total Capital Assets Fund (CAF)		$ 357,500	$ 60,100	$ 60,100	$ 65,100	$ 122,100	$ 50,100
Total Stormwater Utility Fund (SUF)		$ -	$ -	$ -	$ -	$ -	$ -
Total Community Redevelopment Trust Fund (CRTF)		$ -	$ -	$ -	$ -	$ -	$ -
Total General Fund (GF)		$ -	$ -	$ -	$ -	$ -	$ -

TOTAL ALL FUNDS	**TOTAL**	**FY 15/16**	**FY 16/17**	**FY 17/18**	**FY 18/19**	**FY 19/20**
Total Capital Assets Fund (CAF)	$ 6,675,100	$ 2,395,100	$ 1,656,800	$ 1,007,300	$ 1,395,800	$ 220,100
Total Stormwater Utility Fund (SUF)	$ 650,000	$ 100,000	$ 160,000	$ 190,000	$ 100,000	$ 100,000
Total Community Redevelopment Trust Fund (CRTF)	$ 1,125,000	$ -	$ 375,000	$ 500,000	$ 50,000	$ 200,000
Total General Fund (GF)	$ -	$ -	$ -	$ -	$ -	$ -

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 $2,000 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 – Funds in the City's reserves committed to unforeseen emergencies (e.g., natural disasters) and other non-routine expenditures formally approved 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