

2010



2011

ANNUAL BUDGET

CITY OF SATELLITE BEACH

FY: 2010/2011

ANNUAL BUDGET

August 3, 2010

TO: City Council
FROM: Michael P. Crotty, City Manager
SUBJECT: Budget Message -- FY 10/11

Introduction

The single major issue confronting local governments for FY 10/11 is the impact of the continued decreasing property assessments and its impact on funding public services.

Since property values peaked in 2006, the driving issue in preparing our budgets has been declining property values. The following highlights this challenge:

- In 2007 (for our FY 07/08 budget), the State Legislature imposed property-tax reductions on local governments, forcing our City to reduce staffing and decrease operating expenses by 14.3%.
- In 2008, the newly-adopted Amendment 1 decreased the City's tax base by approximately \$82 million, primarily as a result of increasing the Homestead Exemption from \$25,000 to \$50,000. Further reducing funding for staffing and operations.
- In 2009, the major challenge was the reduction of approximately 7.8% (\$61,389,213) in tax assessments resulting from the economic downturn.
- In 2010, (for our proposed budget) the assessed value declined an additional 9.6% (\$76,912,287).

An equally important challenge is how we preserve our special community that our citizens have worked for over fifty years to create. Long-term sustainability is the challenge on the horizon for the City. Changes will be necessary due to known factors (such as likely continued decrease in property value) and unknown items, such as TABOR, mandated millage rate freeze, etc. This budget message addresses reductions in spending in the FY 10/11 Budget and provides recommendations on longer-term solutions to help ensure sustainability.

But, before addressing these critical financial issues, I would like to provide the philosophy that has guided the community, City Council, and staff during the last 25 years in preparing the City's annual budget.

Budget Philosophy

The City's goal in budget preparation has been to provide the services residents desire at a reasonable cost, taking into account the quantity and quality of services provided. To accomplish this, every year the City Council has passed the minimum, no frills budgets necessary to maintain the desired quality of life, ensuring that tax dollars are wisely and carefully spent.

Since the City's founding in 1957, the citizens of Satellite Beach have worked diligently to create the city they want, requesting and supporting the high level of services and amenities that create our extraordinary, sometimes unique, community.

- **Fire and Emergency Medical Services.** Our City has been a Brevard County leader in providing the highest quality of these crucial services. Having hired six additional firefighters in 2003 to meet new staffing mandates from the State, the Fire Department is now fully staffed with professional firefighters/paramedics/EMTs meeting all requirements of State law. This addition means that the Fire Department can now respond with a paramedic to two different medical emergencies simultaneously and can immediately enter burning structures without having to await further firefighter assistance from other jurisdictions. In the past 12 months, we've had 122 dual-emergency medical responses, with a response time usually between two to four minutes. The alternative to this level of service is a fire department that is not professionally staffed or which, because it does not meet minimum State staffing requirements, must await assistance from other jurisdictions before providing emergency services, thereby creating a delay that could cost lives or homes.

- **Recreation.** For many years, our family-oriented city did not have enough recreational and athletic facilities to meet the ever-growing demand from residents of all age groups. Responding to the advice of residents through numerous citizen advisory committees over the past 15 years, several exceptional recreational amenities have been created. Among these are:
 1. The *Satellite Beach Sports and Recreation Park*, an ongoing work in progress since the mid-1990s, now containing four athletic fields, paved walking trail, skate park, dog park, picnic/playground areas, and native scrub area with additional walking trails. This Park and its amenities have been created primarily through grant funding and Brevard County has agreed to sell the 35-acre site to our City for \$100 in 2016.

 2. The *David R. Schechter Community Center*, containing a gymnasium, Teen Zone, meeting rooms, exercise rooms, offices for the City's Recreation Department, and home for the Police Athletic League and 55+ Club.

 3. In addition, our City provides 11 athletic fields, 8 monitored tennis courts, 2 racquetball courts, 6 neighborhood parks, a tot lot, and a youth game room.

- **Waterfront Preservation.**

1. *Ocean.* In many ways (referenda, surveys, meetings, et al.) over the years, our residents have made saving oceanfront from development a top priority. Consequently, thanks primarily to grant funding and private donations, about 40% of the City's oceanfront is now publicly owned, to be permanently preserved for generations to come.
2. *River.* In addition, with our unique 52-acre Samsons Island Nature Park, we have permanently preserved approximately 38% of the City's land between the Banana River and the Grand Canal. This island is a special treasure, because it will forever be the only permanently-preserved land along the river and canal between the Eau Gallie and Pineda Causeways.

[NOTE: *Had these oceanfront and river properties been developed, rather than preserved, property tax revenue for the coming fiscal year would conservatively generate \$1.0 M, which is equivalent to approximately 1.5 mills of property taxes.*]

- **Staffing.** The hallmark of our City government is the exceptionally high quality of workers who provide the services our residents expect. In addition to the Fire Department mentioned above, these include our ubiquitous Recreation Department; our highly-professional and responsive Police Department; our Building and Zoning Department, which works diligently to ensure that development is safe and orderly; our Finance and Administration Departments, which keep various, essential, behind-the-scenes activities functioning smoothly; our creative and industrious Public Works Department, which maintains all City facilities and amenities and keeps our City looking its best; our Community Redevelopment Department, which coordinates ongoing improvements along A1A and South Patrick Drive; and our grantwriters, who have obtained more than \$18 million in grant funds for numerous major improvement projects.

Impact of Economic Downturn on FY 10/11 Budget

The resulting fiscal realities of the economic downturn, particularly the reduction in property values, has changed how local government operates. What does this mean for Satellite Beach?

A. Reduction in Departmental Operating Expenditures

Since FY 05/06, there has been continual effort to cut costs in each of the City's department operational expenses (non-personnel). Operating expenses include such items as equipment/tires for vehicles; training, medical supplies, bunker gear, equipment maintenance for the Fire Department; uniforms, training, ammunition/range supplies for the Police Department, etc. The trend in reducing departmental operating expenditures is illustrated in the following chart:

	<u>FY 05/06</u>	<u>FY 10/11</u>	<u>% Decrease</u>
Legislative	\$ 22,182	\$ 11,000	– 50.4%
Administration/Finance	\$ 28,065	\$ 10,250	– 63.5%
Police	\$137,079	\$102,061	– 25.5%
Fire	\$109,285	\$ 95,363	– 12.7%
Building/Zoning	\$ 18,900	\$ 4,176	– 77.9%
Public Works	\$540,325	\$467,565	– 13.5%
Recreation	\$407,295	\$375,575	– 7.8%

Even beyond the five-year trend shown in the above chart, the allocations for FY 10/11 for Legislative, Administration/Finance, Police, and Building/Zoning departments are less than the budgeted amounts for FY 02/03.

B. Staffing

Over the past three years, staffing has been reduced by 4 full-time positions. Of the 4 full-time positions, 2 have been permanently eliminated and 2 full-time positions in Public Works have been reduced to part-time, thus reducing costs by eliminating costly fringe benefits. Currently, the City has 83 full-time and 10 permanent part-time employees. For the second year in a row, the proposed budget does not include employee pay raises. Overtime for FY 10/11 has been reduced by 20%.

C. Capital Assets Fund

- Capital expenditures have been reduced to \$29,600, down from \$119,240 in 09/10; \$255,134 in 08/09; and \$126,899 in 07/08;
- No vehicle replacement/purchases;
- Existing short-term debt refinanced, resulting in first year savings of over \$30,000; and
- On a positive note, with the elimination of majority of capital expenditures and refinancing, \$97,887 is available to be placed in reserves of the Capital Asset Fund.

D. Status of Community Improvement/Capital Projects

1. Projects On Hold/Delayed Due to Economic Conditions

- Undergrounding of utility lines along A1A (\$3 million)
- Signal improvements at A1A/Shearwater Parkway (\$150,000 total cost; City share: \$75,000.)
- Road resurfacing (in 09/10, major resurfacing project with Federal Stimulus Funding. Last City funded capital project, 2007)
- Scale back on beach access improvements funded by the Community Redevelopment Agency.

2. Projects Included in FY 10/11 Budget

- North Drainage Project – A \$1.303 million drainage project funded by a 75% grant from FEMA, with the remaining 25% being shared equally among the City, School District, and Brevard County. City cost is \$108,667.
- Cassia Phase III Drainage Project – A \$1,475,000 drainage project funded by a Section 319 Grant in the amount of \$885,000, with remaining funds available in the Stormwater Utility Fund.

E. Revenues

- With the proposed millage rate of 8.2439 mills, ad valorem revenues for FY 10/11 will decrease by \$267,203 when compared with FY 09/10.
- Uncertainty regarding the status on First Responder Fee (\$47,500) from Brevard County.
- On a positive note, the State has projected an 11.3% increase in Half Cent Sales Tax revenue.

2010 PROPOSED PROPERTY TAX RATE

A proposed property tax rate of 8.2439 mills for FY 10/11 was established (1 mill equals \$1.00 per \$1,000 of taxable value, which is the property's assessed value minus exemptions, e.g., homestead). Under the proposed FY 10/11 millage rate of 8.2439, the City will receive \$267,203 less property tax revenue than it received in FY 09/10 at 7.8193 mills. In other words, property tax revenues for the proposed budget will be decreased by 4.9%. While this is an increase in the millage rate, it is not considered a tax increase under Florida Law.

IMPACT OF PROPOSED TAX RATE ON RESIDENTS

As has been discussed during many previous budget sessions, the Florida property tax system is broken. The 1992 "Save Our Homes" amendment has created different classes of taxpayers. Longtime homesteaded property owners enjoy relative long-term stability in their property taxes, while newer and non-homesteaded property owners, including businesses, pay a disproportionate share of these taxes. Over the past several years, the Beachcaster has attempted to inform the residents of this disparity by providing examples of the impact on our residents. These articles have indicated that, irrespective of whether the millage rate decreases, increases, or remains the same, some property owners will see a decrease in their property taxes ("some win"), while some will see an increase in their property taxes ("some lose"). As reported last year, and again this year, the winners and losers are reversed due to the decline in property values and the "Save Our Homes" provisions. The following examples illustrate this.

1. Glenwood Avenue property (Homesteaded; purchased at the height of real estate market in mid-2000s)

	<u>Taxable Value</u>		<u>Tax Rate</u>	=	
2009 City Taxes	\$138,400	x	.0078193	=	\$1,082.19
2010 City Taxes	\$112,890	x	.0082439	=	<u>\$ 930.65</u>
2010 Decrease in City Taxes:					– \$ 151.54

2. Newer oceanfront condominium (Homesteaded; 2006)

	<u>Taxable Value</u>		<u>Tax Rate</u>	=	
2009 City Taxes	\$735,700	x	.0078193	=	\$5,752.66
2010 City Taxes	\$578,560	x	.0082439	=	<u>\$4,769.59</u>
2010 Decrease in City Taxes:					– \$ 983.07

3. Harwood Avenue (Long-term, non-homesteaded residential property)

	<u>Taxable Value</u>		<u>Tax Rate</u>	=	
2009 City Taxes	\$175,100	x	.0078193	=	\$1,369.16
2010 City Taxes	\$150,330	x	.0082439	=	<u>\$1,239.31</u>
2010 Decrease in City Taxes:					– \$ 129.85

4. 225 Cherry Circle (Long-term, homesteaded property)

	<u>Taxable Value</u>		<u>Tax Rate</u>	=	
2009 City Taxes	\$ 71,470	x	.0078193	=	\$ 558.85
2010 City Taxes	\$ 74,750	x	.0082439	=	<u>\$ 616.23</u>
2010 Increase in City Taxes:					+ \$ 57.38

5. Atlantic Drive (Long-term, homesteaded property)

	<u>Taxable Value</u>		<u>Tax Rate</u>	=	
2009 City Taxes	\$102,670	x	.0078193	=	\$ 802.81
2010 City Taxes	\$106,920	x	.0082439	=	<u>\$ 881.44</u>
2010 Increase in City Taxes:					+ \$ 78.63

6. Oceanfront Condominium (Long-term homesteaded since 1995)

	<u>Taxable Value</u>		<u>Tax Rate</u>	=	
2009 City Taxes	\$138,180	x	.0078193	=	\$1,080.47
2010 City Taxes	\$143,270	x	.0082439	=	<u>\$1,181.10</u>
2010 Increase in City Taxes:					+ \$ 100.63

Examples 1, 2, and 3 illustrate property owners who, for 2010, fall into the category of “some win.” These are the homeowners who previously paid higher property taxes, due to either purchasing a home at the height of the real estate market or not being homesteaded. The tax relief is due primarily to the decrease in valuation due to economic downturn.

Examples 4, 5, and 6 fall into the category of “some lose” for 2010. Example 4 is my residence at 225 Cherry Circle (Michael Crotty, City Manager). Under “Save Our Homes,” my assessed value will actually increase due to the “recapture provision,” which requires the assessed value of homesteaded properties to increase each year by 3% or the CPI, whichever is less, until the assessed value equals the market value. My taxes for 2010 will increase by \$57.38 at the proposed 8.2439 millage rate. However, taxpayers must view this in perspective of their tax bill over a number of years. For instance, in 2003, the City taxes on my property were \$536.46. This equates to a 2% annual increase in the property taxes that I have paid to our city over the last seven years. If you are a long-term, homesteaded property owner (10+ years), you likely fall into this category, with relative stability in taxes over the past decade due to the “Save Our Homes” protection.

Due to the intricacies of Florida law regulating the calculation of assessments, homesteads, “Save Our Homes” provisions, recapture rule, etc., each year there will be those who fall into the “some win” and those who will fall into the “some lose” category. The **BOTTOM LINE** for FY 10/11 is that the revenue from ad valorem taxes will decrease by approximately 4.9% for the City, resulting in a decrease in property tax revenues of \$267,203.

Blue Ribbon Financial/Budget Committee

Since January, the City Council, City Boards/Committees, and staff have been addressing the City’s financial/budget issues and, more specifically, the preparation of the FY 10/11 Budget.

To assist in this effort, the City Council established the Blue Ribbon Financial/Budget Committee. The Committee was tasked to address financial issues as they relate to the preparation of the FY 10/11 Budget. The Committee is currently a “work in progress.” They have scheduled several additional meetings prior to finalizing their report to the City Council. Their input/recommendations should be available to the City Council as the Council undertakes its review of the budget beginning on August 16.

Glad You Asked!

From time to time, a popular column appears in the *Beachcaster* entitled “Glad you Asked!,” which provides responses to citizens’ questions.

With current economic conditions and a higher level of community participation as a result of the Blue Ribbon Financial/Budget Committee, a number of questions have been received. Using this format, answers will be provided to questions that have been recently posed.

Q. Why is Indian Harbour’s millage rate so much lower than Satellite Beach’s?

A. This is probably the most frequently asked question I receive during annual budget meetings. Indian Harbour Beach is a well-managed City – debt free, substantial reserves and excellent facilities. For FY 10/11, its proposed millage is 5.4077, or 2.8362 mills less than ours. The reason for our different millage is simple: our residents have requested and repeatedly supported different levels of service in two main areas.

[1] Fire and Emergency Medical Services (EMS).

- Indian Harbour has a Volunteer Fire Department. Their medical first-response is provided by their Police Department, who are not paramedics or EMTs; and they rely on Brevard County, who is located outside their city limits, for EMS/advanced life support. These service levels can increase response time for both fire and medical emergencies.
- In Satellite Beach, we have a paid professional Fire Department, which provides these important life and property saving advantages:
 - Faster response time for fires, because our firefighters are always at our Fire Department, rather than waiting for volunteers to respond; and
 - Paramedics and EMTs to respond to medical emergencies in 2 to 4 minutes, even with concurrent calls.

Per State financial reports, Indian Harbour has averaged expenditures of \$261,045 (approximately .4 mills) for the last 2 years (2008 and 2009) for fire service -- personnel, operating and capital. Satellite Beach will pay \$1,562,689 (2.42 mills) for our Fire Department in FY 10/11. If both cities provided the same level of service for fire/EMS, the difference between the two cities’ millage rates would drop to less than one mill.

[2] Waterfront Preservation.

The second major difference is the preservation from development of extensive areas of waterfront in our City, a direction led by our residents that makes Satellite Beach unique among all other beachside jurisdictions. Approximately 40% of our oceanfront and 38% of our riverfront (Samsons Island) have been removed from our property tax rolls because our residents have wholeheartedly supported a permanent ban on the

development of those lands. No other beachside jurisdiction has placed such an emphasis on environmental preservation. This loss in ad valorem revenue equals approximately 1.5 mills each year.

Our paid Fire/EMS service and our land preservation efforts are highly valued by our residents. Taking into account the millage difference associated with providing paid Fire/EMS (approximately an additional 2 mills) and loss of revenue due to the City’s land preservation efforts (approximately 1.5 mills), the 2.8362 millage differential between the cities is easier to discern and understand.

Q. Why is Satellite Beach raising its millage rate while most cities are actually lowering their millage rate?

A. The belief that our City is increasing the millage rate while others are reducing their rate is not accurate. The following chart provides the comparisons:

Municipality	2009 Adopted Millage	2010 Rollback Rate	2010 Proposed Millage	% Increase in Proposed Millage Rate vs. 2009 Adopted Millage Rate	
Cape Canaveral	3.0671	3.7185	3.7185	+21.2%	(+0.6514 mills)
Cocoa	4.4891	4.9558	4.9558	+10.4%	(+0.4667 mills)
Cocoa Beach	4.0000	4.6314	5.4710	+36.8%	(+1.4710 mills)
Indialantic	5.5374	6.0698	6.3198	+14.1%	(+0.7824 mills)
Indian Harbour Beach	4.7697	5.4078	5.4077	+13.4%	(+0.6380 mills)
Melbourne	5.1287	5.9223	5.9223	+15.5%	(+0.7936 mills)
Palm Bay	6.8165	8.2000	7.5000	+10.0%	(+0.6835 mills)
Rockledge	5.3500	5.7500	5.6200	+ 5.0%	(+0.2700 mills)
Satellite Beach	7.8193	8.4027	8.2439	+ 5.4%	(+0.4246 mills)
West Melbourne	2.2975	2.7173	2.2975	0%	–
Titusville	5.9107	6.9889	6.8500	+15.9%	(+0.9393 mills)

To better understand the above chart, it might be helpful to explain how millage rates are established each budget year. Municipalities are required to establish a “rolled back” rate at the beginning of budget preparation. This is the rate which would provide the same revenue as our current budget for the upcoming fiscal year. With such a significant decrease in property value assessments, the “rolled back” rate will be higher than the current rate. However, from a municipality’s perspective this is revenue neutral.

Action Plan FY 10/11

1. For the second consecutive year, salary and wages are frozen.
2. Hiring freeze for FY 10/11. (NOTE: This policy needs to be somewhat flexible due to our limited organizational structure. An example would be in the Recreation Department, which is staffed by 3 full-time employees -- Director, Recreation Program Specialist, and an Administrative Assistant. Currently, the Director and Recreation Program Specialist are eligible for retirement benefits. If both retired at the same time, would it be in the best interest of the City to have only one (1) full-time employee manage and operate the department that generates over \$480,000 in revenue and operates literally hundreds of programs/events each year? However, any replacement would be reviewed, subject to the provisions of the next listed item in this section.)
3. Explore all options to reduce personnel costs by considering part-time employees, thereby reducing benefit costs; sharing or moving of job responsibilities between departments; and review the possibility of contracting certain services to reduce costs.
4. Continue City's aggressive grant writing efforts to secure grant funding, which would provide funding for those items/services already funded by the City budget.
5. Pension Costs -- Continue to explore opportunities to control/reduce costs as follows:
 - a. Explore participation in the Florida Retirement System for both Police/Fire and General Employees.
 - b. With pension reform a high priority for the Florida Legislature and most municipal governments, continue to be actively involved in the legislative process. Also, consider possible changes to Police/Fire Pension Plan for future employees that will ensure long-term sustainability of the Plan. (NOTE: 1. The General Employees Pension Plan is a "closed" plan and there are ten (10) employees remaining, with six (6) currently eligible for retirement benefits; and 2) General Employees Pension costs will be reduced for FY 10/11 as a result of an employee recommended voluntary reduction in retirement benefit calculation from 3% to 2% for a three year period.)

6. REDUCTION IN PERSONNEL COSTS

BENCHMARK:

DURING FY 10/11, REDUCE PERSONNEL COSTS (WAGES AND BENEFITS) BY 5.25% (\$272,778).

THE FOLLOWING IS THE BASIS FOR ESTABLISHING THIS BENCHMARK:

PROJECTION: CONTINUED DECREASE IN PROPERTY ASSESSMENT FOR FY 11/12 ESTIMATED AT 7%, THUS REDUCING TOTAL PROPERTY ASSESSMENTS BY \$45,260,170.

IMPACT: AT THE FY 10/11 PROPOSED MILLAGE RATE OF 8.2439 MILLS, AN ADDITIONAL DECREASE IN AD VALOREM REVENUE WOULD OCCUR IN THE AMOUNT OF \$272,778 FOR FY 11/12 IF THE TOTAL ASSESSMENTS DECREASED BY 7%.

SUPPORTING FINANCIAL INFORMATION:

A \$272,778 DECREASE IN AD VALOREM REVENUE IS EQUAL TO APPROXIMATELY 5.25% OF THE CITY'S TOTAL PERSONNEL COSTS ($\$5,202,254 \times 5.25\% = \$273,118.34$).

HOW WILL THIS BENCHMARK BE ACHIEVED?

- A. ATTRITION**
- B. REDUCE PERSONNEL COSTS AS A RESULT OF ACTION PLAN STEPS #2 AND #3 ABOVE**
- C. IF NECESSARY, ANY AMOUNT UNDER THE BENCHMARK WHEN PREPARING THE FY 11/12 BUDGET WILL BE ACHIEVED THROUGH REDUCTION IN PROPOSED SALARY/BENEFITS, INCLUDING, BUT NOT LIMITED TO, FURLOUGHS, ACROSS-THE-BOARD SALARY/WAGE REDUCTIONS, REDUCED WORK WEEKS AND/OR HOURS, REDUCTIONS IN WORKFORCE; OR SIMILAR COST CUTTING MEASURES.**

Conclusion:

This Budget Message provides an overview of significant issues as they have impacted the preparation of the FY 10/11 Budget. However, the financial challenges that currently exist reach far beyond the upcoming fiscal year. The coming months will require our community's combined efforts as we address issues, such as the Blue Ribbon Financial/Budget Committee's final report and the multitude of recommendations it contains on taxes, services, quality of life amenities, Peg Leg's property, and so many more important issues.

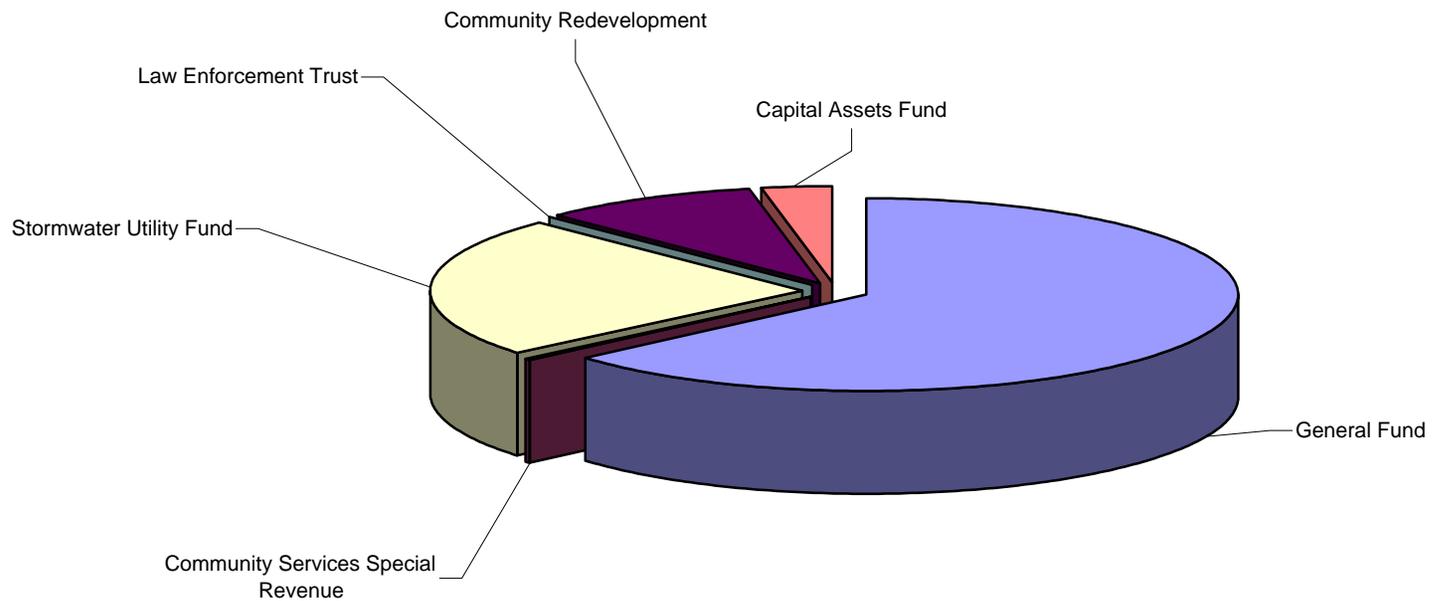
This is our challenge, and City staff looks forward to working with the City Council and residents to keep Satellite Beach the #1 place to call home on the Space Coast.

Budget Meetings

City Council Budget Meeting	Monday, August 16, at 6:00 p.m.
First Budget Public Hearing	Wednesday, September 8, at 6:00 p.m.
Final Budget Public Hearing	Wednesday, September 22, at 6:00 p.m.

CITY OF SATELLITE BEACH

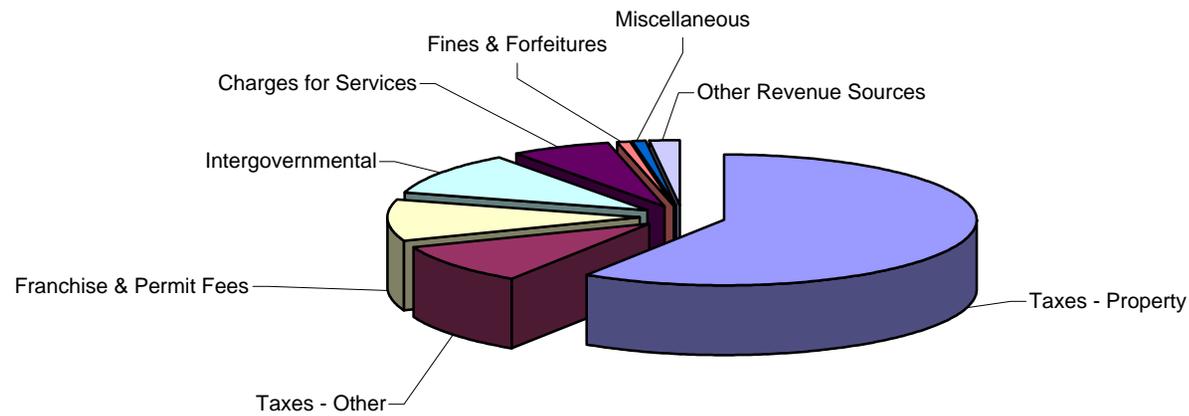
BUDGET SUMMARY - ALL FUNDS FY:10/11



General Fund	8,798,383	63.59%
Community Services Special Revenue	42,200	0.31%
Stormwater Utility Fund	3,258,232	23.55%
Law Enforcement Trust	700	0.01%
Community Redevelopment	1,324,199	9.57%
Capital Assets Fund	411,493	2.97%
Total	13,835,207	100.00%

CITY OF SATELLITE BEACH

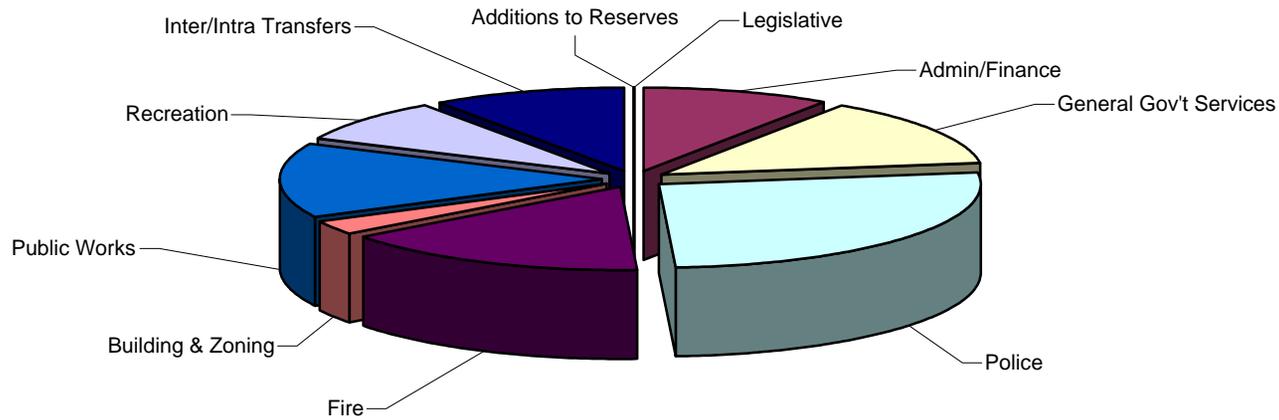
GENERAL FUND REVENUE FY:10/11



Taxes - Property	5,216,502	59.29%	Charges for Services	560,404	6.37%
Taxes - Other	871,517	9.91%	Fines & Forfeitures	82,763	0.94%
Franchise & Permit Fees	889,875	10.11%	Miscellaneous	74,670	0.85%
Intergovernmental	935,351	10.63%	Other Revenue Sources	167,301	1.90%
Total	8,798,383	100.00%			

CITY OF SATELLITE BEACH

GENERAL FUND EXPENDITURES FY:10/11



Legislative	11,000	0.13%	Building & Zoning	249,968	2.84%
Admin/Finance	814,206	9.25%	Public Works	1,278,960	14.54%
General Gov't Services	1,188,896	13.51%	Recreation	719,434	8.18%
Police	2,320,677	26.38%	Inter/Intra Transfers	853,387	9.70%
Fire	1,355,198	15.40%	Additions to Reserves	6,657	0.08%
Total	8,798,383	100.00%			

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FUND DESCRIPTIONS

GENERAL FUND

This is the principal fund of the City and is used to account for all activities of the City not included in other specified funds. The General Fund accounts for the normal recurring activities of the City (e.g., police, fire, recreation, public works, general government, etc.). Capital items with a cost range of \$750-2,999 and a life expectancy over one year are recorded in the General Fund.

SPECIAL REVENUE FUNDS

These funds account for the revenues from earmarked revenue sources which by law are designated to finance particular functions or activities of the City.

PENSION TRUST FUNDS

These funds are used to account for assets held by the City in a fiduciary capacity for the police & firefighters' and general employees pension plans. Such funds are operated by carrying out specific terms of statutes, ordinances, and other governing regulations.

CAPITAL PROJECTS FUND

This fund is used to account for financial resources to be used for the acquisition or construction of major capital facilities other than those financed by proprietary funds and trust funds.

ALL FUNDS
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
001	General Fund	10,190,453	10,053,686	9,100,849	8,870,023	8,798,383
101	Community Services Special Rev. Fd.	70,231	119,103	30,700	42,200	42,200
	Recycling Revenue Fund #120	-	-	-	-	-
	Samsons Island Trust Fund #130	-	-	-	-	-
	Beautification Board Trust #131	-	-	-	-	-
	Advanced Life Support Fund #641	-	-	-	-	-
	Community Services Fund #642	-	-	-	-	-
	Recreation Trust Fund #643	-	-	-	-	-
	Oceanfront Pty Acqu.Trust Fd #644	-	-	-	-	-
125	Stormwater Utility Fund #410	342,940	663,510	4,187,268	3,258,232	3,258,232
135	Law Enforcement Trust Fund #640	8,685	13,044	4,520	700	700
140	Community Redevelopment Agency	2,068,347	2,467,029	4,777,694	1,206,647	1,324,199
150	Capital Assets Fund	<u>559,208</u>	<u>601,556</u>	<u>461,454</u>	<u>411,493</u>	<u>411,493</u>
	Total All Funds	<u><u>13,239,864</u></u>	<u><u>13,917,928</u></u>	<u><u>18,562,485</u></u>	<u><u>13,789,295</u></u>	<u><u>13,835,207</u></u>

GENERAL FUND
FUND 001
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
REVENUE:						
310	Taxes - Property	5,241,150	5,402,323	5,517,146	5,279,943	5,216,502
31X	Taxes - Other	866,845	1,160,616	875,237	871,517	871,517
320	Franchise and Permit Fees	920,951	905,674	859,700	889,875	889,875
330	Intergovernmental	1,208,891	1,001,442	917,049	935,351	935,351
340	Charges for Services	519,521	552,963	538,600	560,404	560,404
350	Fines and Forfeitures	135,012	89,083	83,750	82,763	82,763
360	Miscellaneous	277,063	116,944	73,662	74,670	74,670
38X	Other Revenue Sources	1,021,020	824,641	235,705	175,500	167,301
	Total Revenue	<u>10,190,453</u>	<u>10,053,686</u>	<u>9,100,849</u>	<u>8,870,023</u>	<u>8,798,383</u>
EXPENDITURES:						
011	Legislative	11,410	16,505	16,250	11,000	11,000
013	Administration/Finance	807,254	832,114	788,643	814,206	814,206
019	General Government Services	1,469,894	1,385,688	1,256,086	1,224,546	1,188,896
021	Police	2,348,081	2,547,844	2,236,416	2,320,677	2,320,677
022	Fire	1,692,882	1,788,237	1,411,408	1,355,198	1,355,198
024	Building and Zoning	237,457	245,290	220,863	249,968	249,968
039	Public Works	1,329,702	1,290,944	1,325,427	1,257,734	1,278,960
072	Recreation	674,034	680,804	723,336	719,434	719,434
081	Inter/Intrafund Transfers	1,056,736	1,447,857	1,078,198	862,727	853,387
090	Additions to Reserves	563,003	(181,597)	44,221	54,533	6,657
	Total Expenditures	<u>10,190,453</u>	<u>10,053,686</u>	<u>9,100,849</u>	<u>8,870,023</u>	<u>8,798,383</u>

COMMUNITY SERVICES SPECIAL REVENUE FUND
 FUND 101
 BUDGET SUMMARY

CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
REVENUE					
300 Miscellaneous	42,592	97,522	13,230	13,900	13,900
380 Other Revenue Sources	27,639	21,581	17,470	28,300	28,300
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>70,231</u>	<u>119,103</u>	<u>30,700</u>	<u>42,200</u>	<u>42,200</u>
EXPENDITURES					
500 Operating	17,869	14,069	18,250	18,810	18,810
100 Capital Outlay	29,108	54,244	-	-	-
081 Non-Operating	15,000	7,500	-	2,500	2,500
090 Addition to Reserves	8,254	43,290	12,450	20,890	20,890
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>70,231</u>	<u>119,103</u>	<u>30,700</u>	<u>42,200</u>	<u>42,200</u>

STORMWATER UTILITY FUND
FUND 125
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
334	Intergovernmental	61,131	187,458	2,629,733	2,079,733	2,079,733
343	Stormwater Utility Revenue	204,290	260,711	319,903	319,903	319,903
361	Miscellaneous	31	341	7,535	24,000	24,000
380	Other Revenue Sources	77,488	215,000	1,230,097	834,596	834,596
	Total Revenue	<u>342,940</u>	<u>663,510</u>	<u>4,187,268</u>	<u>3,258,232</u>	<u>3,258,232</u>
EXPENDITURES						
538	Operating	33,875	40,505	81,336	49,676	49,676
100	Capital Outlay	111,833	381,605	3,785,019	2,799,019	2,799,019
081	Non-operating	45,131	-	110,221	98,000	98,000
082	Debt Service	152,101	152,102	210,692	311,537	311,537
090	Additions to Reserves	-	89,298	-	-	-
	Total Expenditures	<u>342,940</u>	<u>663,510</u>	<u>4,187,268</u>	<u>3,258,232</u>	<u>3,258,232</u>

LAW ENFORCEMENT TRUST FUND
FUND 135
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
REVENUE						
334	Intergovernmental	-	1,000	-	-	-
395	Fines & Forfeitures	8,308	11,892	-	-	-
361	Miscellaneous	377	152	520	700	700
381	Other Revenue Sources	-	-	4,000	-	-
	Total Revenue	<u>8,685</u>	<u>13,044</u>	<u>4,520</u>	<u>700</u>	<u>700</u>
EXPENDITURES						
500	Operating	-	114	-	100	100
100	Capital Debt	4,788	-	-	-	-
081	Non-Operating	-	-	4,000	-	-
090	Addition to Reserves	3,897	12,930	520	600	600
	Total Expenditures	<u>8,685</u>	<u>13,044</u>	<u>4,520</u>	<u>700</u>	<u>700</u>

COMMUNITY REDEVELOPMENT AGENCY FUND
FUND 140
BUDGET SUMMARY

CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
REVENUE					
330 Intergovernmental	632,129	864,714	484,283	347,077	398,969
360 Miscellaneous	320,223	25,997	32,808	1,600	76,600
380 Other Revenue Sources	1,115,995	1,576,318	4,260,603	857,970	848,630
	<u>2,068,347</u>	<u>2,467,029</u>	<u>4,777,694</u>	<u>1,206,647</u>	<u>1,324,199</u>
Total Revenue	<u>2,068,347</u>	<u>2,467,029</u>	<u>4,777,694</u>	<u>1,206,647</u>	<u>1,324,199</u>
EXPENDITURES					
500 Operating	449,229	260,943	1,156,183	646,197	636,857
081 Non-Operating	960,889	801,161	-	-	-
082 Debt Service	468,743	466,416	671,511	464,656	464,656
100 Capital Outlay	189,486	938,509	2,950,000	95,794	222,686
090 Addition to Reserves	-	-	-	-	-
	<u>2,068,347</u>	<u>2,467,029</u>	<u>4,777,694</u>	<u>1,206,647</u>	<u>1,324,199</u>
Total Expenditures	<u>2,068,347</u>	<u>2,467,029</u>	<u>4,777,694</u>	<u>1,206,647</u>	<u>1,324,199</u>

CAPITAL ASSETS FUND
FUND 150
BUDGET SUMMARY

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
REVENUE						
314	Operating	355,879	362,588	316,500	410,355	410,355
334	Intergovernmental	202,684	92,504	33,110	-	-
360	Miscellaneous	645	307	5,000	1,138	1,138
380	Other Revenue Source	-	146,157	106,844	-	-
	Total Revenue	<u>559,208</u>	<u>601,556</u>	<u>461,454</u>	<u>411,493</u>	<u>411,493</u>
EXPENDITURES						
082	Debt Service	349,906	330,442	293,189	284,006	287,951
100	Capital	126,899	255,134	119,240	29,600	29,600
081	Non-Operating	-	15,980	49,025	-	-
090	Reserves	82,403	-	-	97,887	93,942
	Total Expenditures	<u>559,208</u>	<u>601,556</u>	<u>461,454</u>	<u>411,493</u>	<u>411,493</u>

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DEPARTMENT DETAIL
GENERAL FUND - 001

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11
TAXES - PROPERTY:					
3110100	Ad Valorem Tax - Current (8.1439 mills)	5,225,038	5,309,652	5,497,146	5,166,502
3110200	Ad Valorem Tax - Delinquent	16,112	92,671	20,000	50,000
TAXES - OTHER:					
3124100	Share of Local Option Gas Tax	324,808	307,157	299,000	302,219
3125100	Ins Prem Tax - Firefighter's Pension	-	134,094	-	-
3125200	Ins Prem Tax - Police Pension	-	75,217	-	-
3150000	Communication Service Tax	481,521	585,586	518,737	516,798
3160100	Occ Licenses / Business Tax	58,148	55,769	55,000	50,100
3160200	Occ Licenses / Business Tax- Delinquent	2,368	2,793	2,500	2,400
FRANCHISE AND PERMIT FEES:					
3220000	Board of Adjmt / Admin Fee	560	1,970	-	-
3220100	Building Permits	168,299	140,958	108,000	196,000
3220200	Misc. Building Permits	200	100	160	160
3231000	FPL Franchise Fee	637,067	644,669	630,000	579,000
3234000	City Gas Franchise Fee	18,243	16,341	18,900	18,580
3237000	Waste Mgmt Franchise Fee	95,065	100,686	102,000	95,385
3290200	Plan Review by Engineer	242	-	-	-
3290300	Alarm Permit	990	915	640	750
3290400	Solicitors Permits	285	35	-	-
INTERGOVERNMENTAL:					
3310000	Federal Grants	19,236	16,065	-	-
3342000	911 Grant	15,043	5,289	-	-
3342300	Bulletproof Vest Grant	1,941	2,000	-	-
3342600	Drug Enforcement Notebook Computer	3,280	-	-	-
3344900	FL Traffic Light Maintenance Fees	8,424	8,677	8,937	10,960

DEPARTMENT DETAIL
GENERAL FUND - 001

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11
INTERGOVERNMENTAL (Continued):					
3351200	State Revenue Sharing	308,525	270,664	269,672	279,670
3351400	Mobile Home License Tax	384	481	500	600
3351500	Alcoholic Beverage License	9,111	7,289	6,500	7,650
3351800	Half-cent State Sales Tax	529,063	477,522	455,000	506,637
3352000	Casualty Ins. Taxes - State	226,228	-	-	-
3352100	Firefighters Supplemental Income	4,440	4,440	4,440	5,160
3354900	Fuel Tax Refund	11,898	12,528	12,000	12,674
3373001	County, Pel. Bch. Park Maintenance	-	8,500	8,500	8,500
3380001	First Responder Program	67,157	67,857	47,500	-
3380100	Share of County Business Tax	4,161	3,463	4,000	3,500
3390100	PILOT - Hunt Comm., Inc.	-	116,667	100,000	100,000
CHARGES & SERVICES:					
3419001	Other Charges & Fees	8,354	2,130	3,000	3,424
3419002	Copying & Record Search	788	695	1,000	2,820
3421000	Police Security Service	55,000	57,000	58,000	59,000
3422000	Fire Inspection Service	10,560	10,425	10,000	10,200
3439000	Lot Mowing	3,141	5,582	1,500	3,910
3472000	Program Activity Fees	339,729	371,031	360,000	380,000
3475001	Tennis Courts	14,258	19,861	17,000	18,350
3475002	Ballfield Fees	1,008	1,829	1,400	1,500
3475003	Racquetball Courts	1,292	2,189	2,000	3,500
3475004	Pelican Beach Park Facility Rental	44,437	40,178	46,000	31,000

DEPARTMENT DETAIL
GENERAL FUND - 001

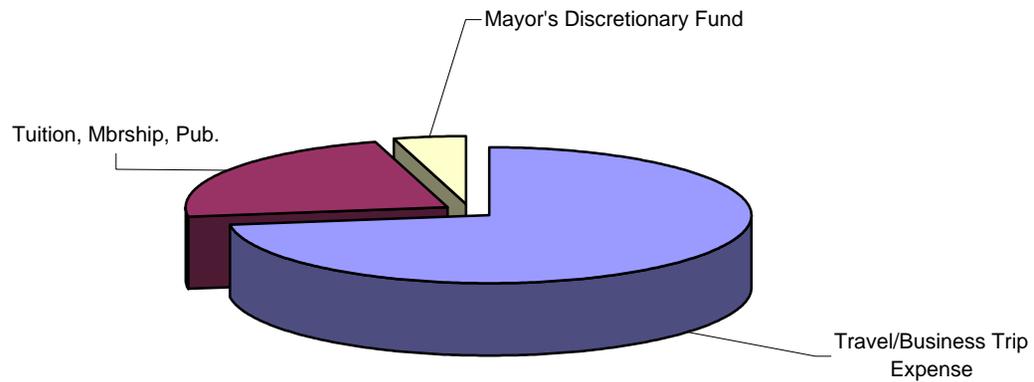
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11
CHARGES & SERVICES (Continued):					
3475005	Skate Park Fees	6,645	8,407	8,000	8,000
3475006	Civic Center Fees	10,295	6,719	5,000	7,000
3475007	Gym & Game Room Fees	3,279	3,280	3,600	5,900
3475008	DRS CC Rental Fees	7,270	8,120	8,000	8,000
3475009	Dog Park Fees	10,353	13,830	12,100	15,800
3490100	Vending Machines	2,162	1,687	2,000	2,000
3490200	Non-Resident Fees	950	-	-	-
FINES & FORFEITS:					
3510100	Surcharge/IERCS	3,361	-	-	-
3515001	Court Fines	121,900	80,560	77,000	74,681
3515002	Parking Fines	1,580	2,515	2,000	1,804
3515003	Police Education	6,342	4,653	3,500	5,158
3540000	Equipment Violations	792	755	750	900
3540100	Alarm Fines	550	600	500	220
3590100	Restitution	487	-	-	-
MISCELLANEOUS:					
3611000	Interest on Investments	40,589	35,019	30,000	33,235
3611001	Interest-County Ad Valorem Tax	8,785	1,694	3,500	1,960
3611099	Interest-Loss on Investments	(1,109)	(941)	-	-
3660000	Donations	4,383	13,398	-	-
3660001	Donations for Dog Park	390	319	-	-
3660002	Fundraising Projects	50	25	-	-
3699000	Miscellaneous Revenue	19,315	4,264	3,000	3,300

DEPARTMENT DETAIL
GENERAL FUND - 001

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11
MISCELLANEOUS (Continued):					
3699001	Insurance Proceeds	24,510	7,208	-	-
3699002	Health Insurance Prem.-COBRA & Ret.	6,489	5,603	8,036	10,262
3699003	Insurance Proceeds - FEMA	160,164	3,673	-	-
3699004	Refund Prior Year Expense	11,010	45,398	26,826	23,613
3699005	Reimbursement of Expenses	2,487	1,284	2,300	2,300
	Subtotal:	9,169,433	9,229,045	8,865,144	8,631,082
OTHER REVENUE SOURCES:					
3800000	Designated Fund Balance - GF		-	76,459	66,801
3810101	Transfer from Recycling Revenue Fund	15,000	7,500	-	2,500
3810125	Transfer from Stormwater Utility	45,131	-	110,221	98,000
3810140	Transfer from CRA	960,889	801,161	-	-
3810150	Transfer from Capital Assets Fund	-	15,980	49,025	-
	Subtotal:	1,021,020	824,641	235,705	167,301
	GRAND TOTAL GENERAL FUND REVENUE	<u>10,190,453</u>	<u>10,053,686</u>	<u>9,100,849</u>	<u>8,798,383</u>

CITY OF SATELLITE BEACH

LEGISLATIVE DEPARTMENT FY:10/11



Travel/Business Trip Expense	8,000	72.73%
Tuition, Mbrship, Pub.	2,500	22.73%
Mayor's Discretionary Fund	500	4.55%
Total	11,000	100.00%

DEPARTMENTAL DETAIL
LEGISLATIVE EXPENDITURE DESCRIPTION

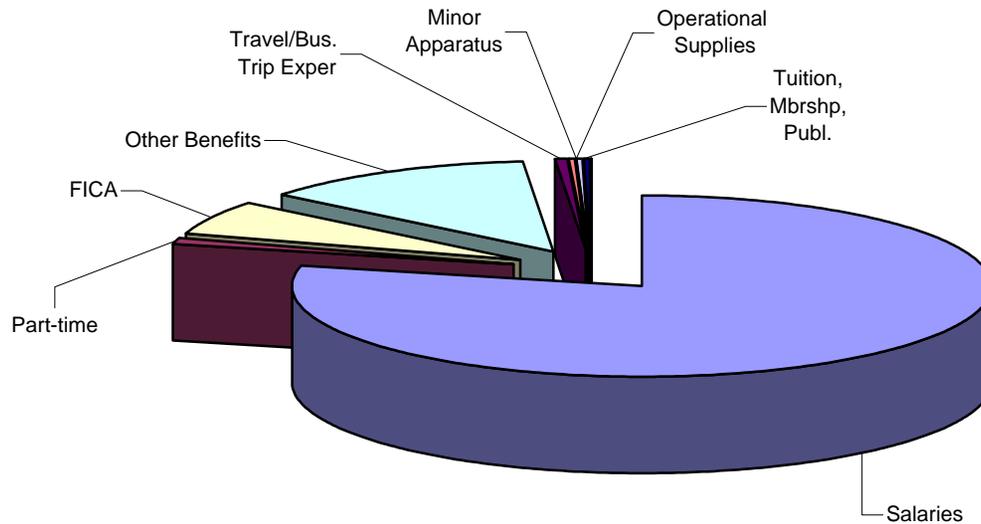
<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Travel/Business Trip Expense	Monthly car allowance, attendance at monthly SCLC and CIV-MIL meetings; annual FLC Legislative Convention, and city cell phone.	8,000
Tuition, Membership, Publications	Dues for FLC, SCLC, and Keep Brevard Beautiful.	2,500
Mayor's Discretionary Fund	Mayor's discretionary expenses.	500

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: LEGISLATIVE			FUNCTION: 011	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
OPERATING EXPENSES:						
5114000	Travel/Business Trip Expense	8,201	12,660	13,000	8,000	8,000
5115400	Tuition, Memberships, Publications	<u>3,090</u>	<u>3,845</u>	<u>2,500</u>	<u>2,500</u>	<u>2,500</u>
	Subtotal	11,291	16,505	15,500	10,500	10,500
NON-OPERATING EXPENSES:						
5119000	Mayor's Discretionary Fund	<u>119</u>	<u>-</u>	<u>750</u>	<u>500</u>	<u>500</u>
	Subtotal	<u>119</u>	<u>-</u>	<u>750</u>	<u>500</u>	<u>500</u>
	Legislative Total	<u><u>11,410</u></u>	<u><u>16,505</u></u>	<u><u>16,250</u></u>	<u><u>11,000</u></u>	<u><u>11,000</u></u>

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CITY OF SATELLITE BEACH

ADMINISTRATION/FINANCE FY:10/11



Salaries	639,536	78.55%	Equipment Maint.	2,500	0.31%
Part-time	9,516	1.17%	Minor Apparatus	750	0.09%
FICA	50,279	6.18%	Operational Supplies	1,000	0.12%
Other Benefits	104,625	12.85%	Tuition, Mbrshp, Publ.	3,000	0.37%
Travel/Bus. Trip Exper	3,000	0.37%			
Total	814,206	100.00%			

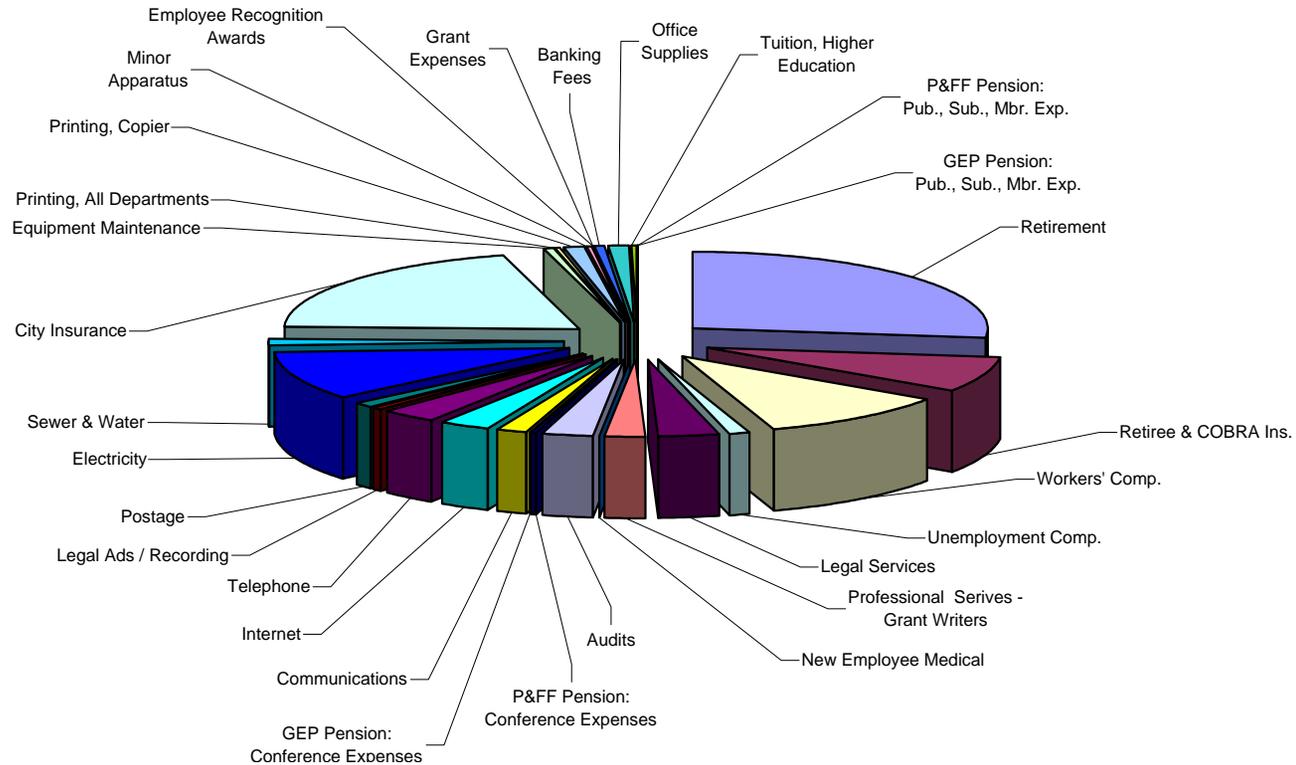
DEPARTMENTAL DETAIL
ADMINISTRATION/FINANCE EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	City Manager, Finance Director, Assistant Finance Director, City Clerk, 1 Deputy City Clerk, City Manager's Secretary, 2 Full Time Accountants, 2 Permanent Part Time Administrative Assistants, 1 Staff Assistant and 1 Information System Specialist.	639,536
Part-Time	1 part-time Grant Administrator.	9,516
FICA	City's portion of Federal Social Security & Medicare Taxes.	50,279
Other Benefits	Life, Health, Dental, Eye, and ICMA-RC.	104,625
Travel/Business Trip Expense	Staff to attend professional conferences, seminars, etc.	3,000
Equipment Maintenance	Maintenance contracts on software, computer, and mailing equipment.	2,500
Minor Apparatus	Small miscellaneous items for City Hall.	750
Operational Supplies	Film, auto tags.	1,000
Tuition, Memberships, Publications	Dues for professional organizations, books, newspapers, and State Statutes.	3,000

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: ADMINISTRATION/FINANCE			FUNCTION: 013	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
PERSONAL SERVICES:						
5131200	Salaries	632,699	651,273	612,551	639,536	639,536
5131300	Part-Time	8,540	10,416	9,897	9,516	9,516
5131400	Overtime	6,008	1,173	-	-	-
5132100	FICA	45,538	45,843	47,617	50,279	50,279
5132300	Other Benefits	95,806	98,753	104,928	104,625	104,625
	Subtotal	788,591	807,458	774,993	803,956	803,956
OPERATING EXPENSES:						
5134000	Travel/Business Trip Expense	5,346	9,911	4,000	3,000	3,000
5134600	Equipment Maintenance	3,173	3,720	2,500	2,500	2,500
5134900	Minor Apparatus	2,668	1,979	750	750	750
5135200	Operational Supplies	964	981	1,000	1,000	1,000
5135400	Tuition, Membership, & Publications	6,512	8,065	3,000	3,000	3,000
	Subtotal	18,663	24,656	11,250	10,250	10,250
CAPITAL EXPENSES:						
5136401	Computers & Software	-	-	2,400	-	-
	Subtotal	-	-	2,400	-	-
	Administration/Finance Total:	807,254	832,114	788,643	814,206	814,206

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CITY OF SATELLITE BEACH GENERAL GOV'T SERVICES FY:10/11



Retirement	319,208	26.85%	Postage	14,000	1.18%
Retiree & COBRA Ins.	91,910	7.73%	Electricity	120,000	10.09%
Workers' Comp.	122,971	10.34%	Sewer & Water	17,000	1.43%
Unemployment Comp.	15,000	1.26%	City Insurance	242,987	20.44%
Legal Services	38,500	3.24%	Equipment Maintenance	4,500	0.38%
Professional Services - Grant Writers	25,520	2.15%	Printing, All Departments	5,500	0.46%
New Employee Medical	1,200	0.10%	Printing, Copier	12,000	1.01%
Audits	34,000	2.86%	Minor Apparatus	2,000	0.17%
P&FF Pension: Conference Expenses	1,000	0.08%	Employee Recognition Awards	1,000	0.08%
GEP Pension: Conference Expenses	800	0.07%	Grant Expenses	500	0.04%
Communications	20,000	1.68%	Banking Fees	6,200	0.52%
Internet	33,500	2.82%	Office Supplies	13,000	1.09%
Telephone	35,100	2.95%	Tuition, Higher Education	3,000	0.25%
Legal Ads / Recording	8,000	0.67%	P&FF Pension: Pub., Sub., Mbr. Exp.	250	0.02%
			GEP Pension: Pub., Sub., Mbr. Exp.	250	0.02%

Total 1,188,896 100.00%

DEPARTMENTAL DETAIL
GENERAL GOV'T SERVICES EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Retirement	City Contribution to City pension plans.	319,208
Retiree & COBRA Insurance	Partially offset by revenue line-item 001-368-0100	91,910
Workers' Compensation	Based on \$2,500 deductible.	122,971
Unemployment Compensation	Paid out as billed by State.	15,000
Legal Services	Legal services	38,500
Prof Svcs - Grant Writing	Contractual Grant writing services.	25,520
New Employee Medical	Physical exams and drug testing for new employees.	1,200
Audits	Independent CPA audit of all funds.	34,000
P&FF Pension: Conference Expenses	Conference fees for Police/Fire pension board members.	1,000
GEP Pension: Conference Expenses	Conference fees for General Employees pension board members.	800
Communications	Newsletter, home page & website enhancements.	20,000
Internet	Internet services (City-wide).	33,500
Telephone/communications	All departments, cellular, hotline, 800 MHz dedicated line.	35,100
Legal Ads, Recording	Newspaper notices and recording documents.	8,000
Postage	For all departments and Brevard County tax notices.	14,000
Electricity	All City Buildings, streetlights, ballfields, etc.	120,000
Sewer & Water	All City Buildings, landscape irrigation.	17,000
City Insurance	Liability, auto, property, tank, flood, and EAP.	242,987
Equipment Maintenance	Computer & Software maintenance; scanning equipment & software.	4,500
Printing, All Departments	Forms, letterhead, envelopes, etc. for all departments.	5,500
Printing, Copier	Lease payment, supplies and repairs for copier.	12,000

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: GENERAL GOV'T SERVICES			FUNCTION: 019	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
PERSONAL SERVICES:						
5192200	Retirement	386,737	346,943	346,442	354,858	319,208
5192301	Retiree & COBRA Insurance	66,675	62,546	85,668	91,910	91,910
5192400	Workers' Compensation	134,682	124,536	96,434	122,971	122,971
5192500	Unemployment Compensation	4,011	14,078	8,500	15,000	15,000
	Subtotal	592,105	548,103	537,044	584,739	549,089
OPERATING EXPENSES:						
5193100	Legal Services	28,481	57,069	38,500	38,500	38,500
5193101	Legal Svcs Lawsuit - Brevard Co	-	4,083	-	-	-
5193102	Prof. Svcs-Grant Writer	22,510	22,451	11,226	25,520	25,520
5193103	Prof. Svcs-Comp Plan	10,015	31,313	-	-	-
5193104	Engineering Services	2,437	-	2,500	-	-
5193105	New Employee Medicals	2,311	1,470	1,200	1,200	1,200
5193107	Prof. Svcs-Consultants	-	18,518	3,750	-	-
5193200	Audits	25,060	27,500	34,000	34,000	34,000
5194001	P&FF Pension: Conference Expenses	1,236	1,284	1,000	1,000	1,000
5194002	GEP Pension: Conference Expenses	-	-	800	800	800
5194100	Communications	20,137	20,618	20,000	20,000	20,000
5194101	Internet	34,455	33,634	15,194	33,500	33,500
5194102	Telephone/communications	47,406	63,093	69,530	35,100	35,100
5194104	Legal Ads, Recording	9,680	8,179	8,000	8,000	8,000
5194200	Postage	9,325	9,880	13,000	14,000	14,000
5194300	Electricity	156,918	132,838	150,000	120,000	120,000
5194301	Sewer & Water	19,627	20,646	19,000	17,000	17,000
5194500	City Insurance	311,420	249,663	232,742	242,987	242,987
5194600	Equipment Maintenance	4,688	10,666	28,200	4,500	4,500
5194700	Printing, All Departments	4,780	4,794	5,000	5,500	5,500
5194701	Codification & Archiving	-	94	5,000	-	-
5194702	Printing, Copier	10,422	10,697	12,000	12,000	12,000

DEPARTMENTAL DETAIL
GENERAL GOV'T SERVICES EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Minor Apparatus	Records management equipment.	2,000
Employee Recognition Awards	Employee awards and recognition.	1,000
Grant Expenses	Expenses incurred in preparing and submitting grant applications.	500
Banking Fees	Administration fees charged for banking services.	6,200
Office Supplies	Office Supplies, all departments.	13,000
Tuition, Higher Education	Voluntary employee education enhancement to improve job performance.	3,000
P&FF Pension: Pub., Sub., Mbr. Exp.	Publications, subscriptions and membership fees for Police/Fire pension.	250
GEP Pension: Pub., Sub., Mbr. Exp.	Publications, subscriptions and membership fees for General Employees pension.	250

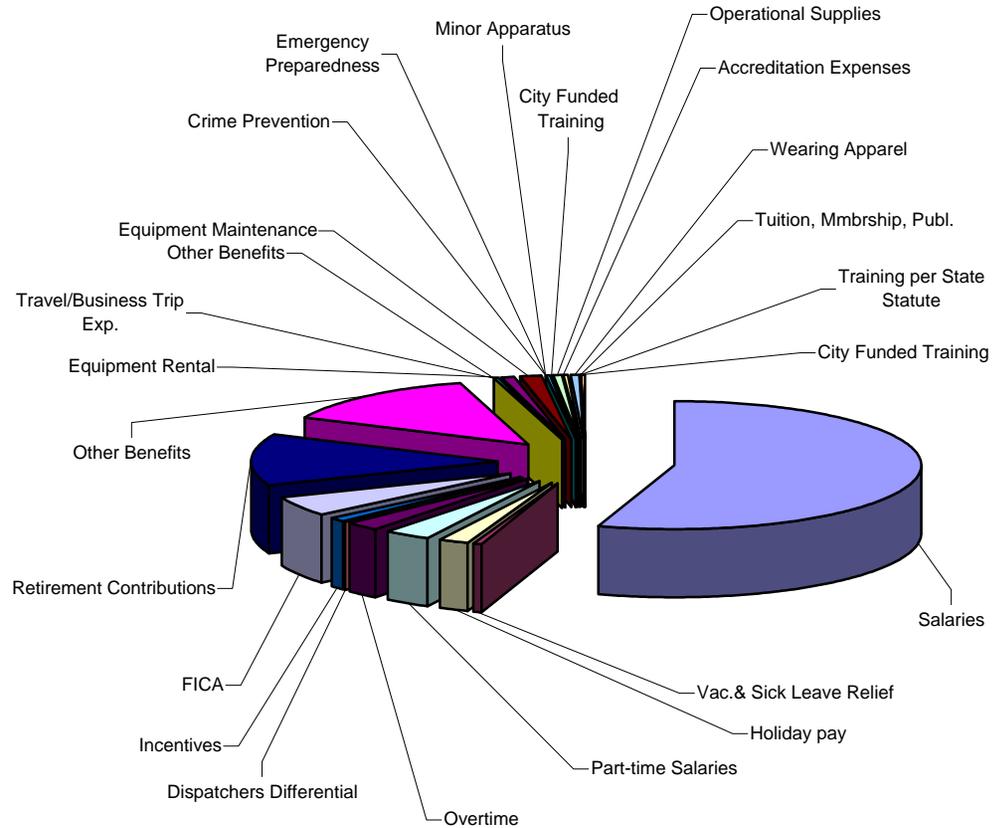
DEPARTMENTAL DETAIL						
FUND: 001		DEPARTMENT: GENERAL GOV'T SERVICES			FUNCTION: 019	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
OPERATING EXPENSES CONTINUED:						
5194900	Minor Apparatus	-	1,133	2,000	2,000	2,000
5194901	Employee Recognition Awards	1,693	1,000	1,000	1,000	1,000
5194902	Grant Expenses	15	135	500	500	500
5194903	Election Costs	-	598	17,000	-	-
5194905	FEMA Expenses	129,169	478	-	-	-
5194905	FEMA Misc. Expense	5,723	796	-	-	-
5194906	Banking Fees	3,185	4,313	6,000	6,200	6,200
5194913	Bad Debt Write Off	-	85,914	-	-	-
5195100	Office Supplies	10,059	11,658	13,000	13,000	13,000
5195207	Flags Purchased w/ Donated Money	-	325	-	-	-
5195400	Tuition, Higher Education	7,037	2,745	5,000	3,000	3,000
5195401	P&FF Pension: Pub., Sub., Mbr. Exp.	-	-	250	250	250
5195402	GEP Pension: Pub., Sub., Mbr. Exp.	-	-	250	250	250
	Subtotal	877,789	837,585	715,642	639,807	639,807
CAPITAL EXPENSES:						
5196402	Computers & Software	-	-	3,400	-	-
	Subtotal	-	-	3,400	-	-
	General Gov't Services Total	<u>1,469,894</u>	<u>1,385,688</u>	<u>1,256,086</u>	<u>1,224,546</u>	<u>1,188,896</u>

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CITY OF SATELLITE BEACH

POLICE DEPT. EXPENDITURES FY:10/11

Salaries	1,274,244	54.91%
Vac. & Sick Leave Relief	12,000	0.52%
Holiday pay	50,743	2.19%
Part-time Salaries	66,150	2.85%
Overtime	50,765	2.19%
Dispatchers Differential	5,500	0.24%
Incentives	23,280	1.00%
FICA	113,884	4.91%
Retirement Contributions	305,774	13.18%
Other Benefits	316,276	13.63%
Investigative Expenses	1,500	0.06%
Travel/Business Trip Exp.	2,500	0.11%
Equipment Rental	18,986	0.82%
Equipment Maintenance	31,000	1.34%
Minor Apparatus	5,000	0.22%
Emergency Preparedness	525	0.02%
Crime Prevention	1,000	0.04%
Emergency Resp. Team	750	0.03%
Operational Supplies	17,000	0.73%
Accreditation Expenses	3,600	0.16%
Wearing Apparel	11,000	0.47%
Tuition, Mmbrship, Publ.	2,200	0.09%
Training per State Statute	2,000	0.09%
City Funded Training	5,000	0.22%
Total	2,320,677	100.00%



DEPARTMENTAL DETAIL
POLICE EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Police Chief, Administrative Assistant, 1 Deputy Chief, 1 Commander, 1 Lieutenant, 6 Sergeants, 5 Patrol Corporals, 8 Patrol Officers, Communications Supervisor, 4 Communications Officers, 1 Records Supervisor, 1 Evidence/Property Supervisor, 1 Permanent Part-time Administrative Assistant, (Detectives), and 1 Permanent Part-time Professional Standards Aid.	1,274,244
Vacation & Sick Leave Relief	To cover shifts for officers and dispatchers on leave.	12,000
Holiday pay	Ten paid holidays.	50,743
Part-time Salaries	Communication Officer substitutes, school crossing guards.	66,150
Overtime	Investigations, court requirements, shift coverage, late arrests, etc.	50,765
Dispatchers Differential	Hourly differential paid dispatchers who work the evening and night shifts.	5,500
Incentives	Mandated incentives for State approved education.	23,280
FICA	City's portion of Federal Social Security and Medicare Tax.	113,884
Retirement Benefits	Retirement contributions.	305,774
Other Benefits	Life, Health, Dental, and Eye benefits.	316,276
Investigative Expenses	Special purchases for investigations, credit checks, polygraphs, etc.	1,500
Travel/Business Trip Expense	Attendance at training courses, seminars, lectures, Brevard Police Chief's Assoc. and tolls.	2,500
Equipment Rental	Pagers, copier lease, 2 Patrol Motorcycles, etc.	18,986
Equipment Maintenance	Radio contract, radar repair & calibrations, firearms & weapons, identi-kit, copy machine, electronic equipment, etc.	31,000
Minor Apparatus	Traffic cones, extinguishers, lights, guns, desks, chairs, printer, etc.	5,000
Emergency Preparedness	Supplies needed in the event of a disaster, education.	525
Crime Prevention	Handouts, videos, display equipment for school programs.	1,000
Emergency Response Team	Specialized equipment and supplies for use by ERT to respond to emergency situations	750
Operating Expenses	Range supplies, batteries, crime scene supplies, film, etc.	17,000
Accreditation Expenses	Accreditation Expenses	3,600
Wearing Apparel	Uniforms, brass, leather, ballistic vests, etc.	11,000
Tuition, Membership, Publications	Notary fees, memberships in law enforcement organizations, national, regional & local publication subscriptions.	2,200
Training per State Statute	Registration, tuition & per diem for attending State approved training courses; based on second dollar funding.	2,000
City Funded Training	Training in addition to second dollar funded training.	5,000

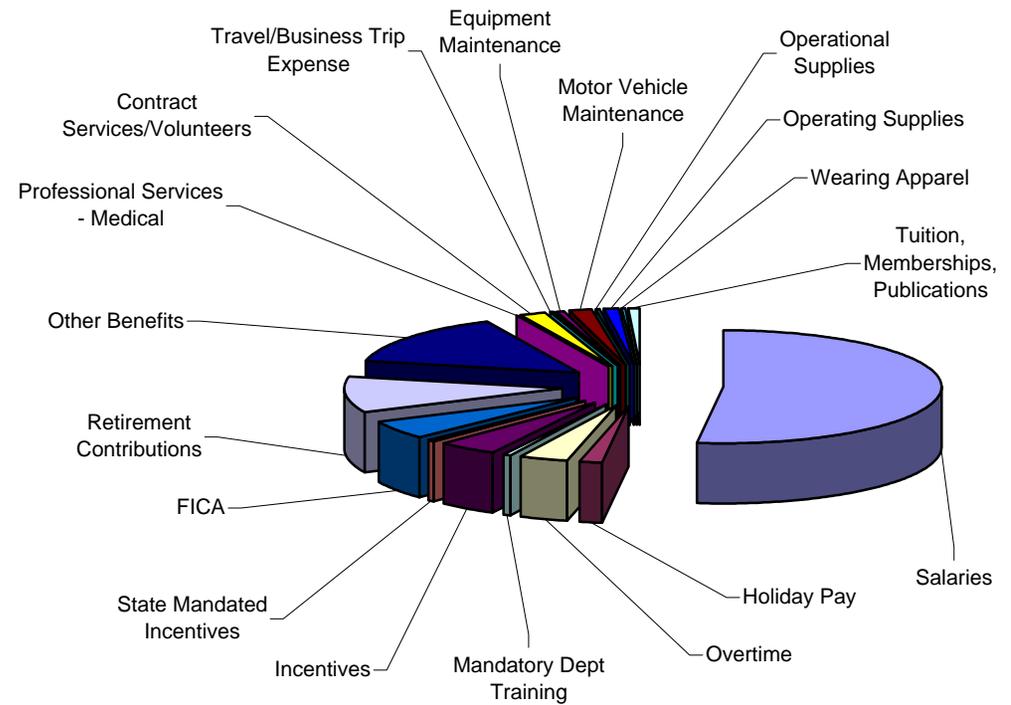
FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: POLICE			FUNCTION: 021	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
PERSONAL SERVICES:						
5211200	Salaries	1,386,407	1,601,111	1,337,938	1,274,244	1,274,244
5211201	Vacation & Sick Leave Relief	-	-	12,000	12,000	12,000
5211202	Holiday pay	52,132	-	55,225	50,743	50,743
5211300	Part-time Salaries	64,304	80,431	66,150	66,150	66,150
5211400	Overtime	82,498	86,276	50,765	50,765	50,765
5211500	Dispatchers Differential	5,130	5,100	5,500	5,500	5,500
5211501	Incentives	15,584	17,505	22,140	23,280	23,280
5212100	FICA	119,502	132,454	118,553	113,884	113,884
5212200	Retirement Contributions	261,911	245,538	193,388	305,774	305,774
5212300	Other Benefits	244,765	274,964	255,252	316,276	316,276
	Subtotal	<u>2,232,233</u>	<u>2,443,379</u>	<u>2,116,911</u>	<u>2,218,616</u>	<u>2,218,616</u>
OPERATING EXPENSES:						
5213500	Investigative Expenses	2,498	2,224	2,500	1,500	1,500
5214000	Travel/Business Trip Expense	3,765	6,991	3,000	2,500	2,500
5214400	Equipment Rental	19,711	18,127	18,986	18,986	18,986
5214600	Equipment Maintenance	31,621	23,228	31,000	31,000	31,000
5214601	Equipment Maintenance - 911 Grant	423	-	-	-	-
5214900	Minor Apparatus	5,929	3,023	6,700	5,000	5,000
5214907	Minor Apparatus - 911 Grant	8,981	961	-	-	-
5214908	Emergency Preparedness	-	-	525	525	525
5214909	Crime Prevention	1,172	9,603	1,500	1,000	1,000
5214910	Emergency Response Team	12	-	1,000	750	750
5215200	Operating Expenses	13,425	16,926	17,000	17,000	17,000
5215201	Accreditation Expenses	815	3,707	6,594	3,600	3,600
5215202	Wearing Apparel	15,013	12,788	13,000	11,000	11,000
5215400	Tuition, Membership, Publications	2,570	2,740	2,200	2,200	2,200
5215403	Training per State Statute	1,775	-	6,000	2,000	2,000
5215404	City Funded Training	3,237	2,986	5,500	5,000	5,000
5215405	City Funded Training - 911 Grant	1,340	379	-	-	-
	Subtotal	<u>112,287</u>	<u>103,683</u>	<u>115,505</u>	<u>102,061</u>	<u>102,061</u>
CAPITAL EXPENSES:						
5216401	Computers & Software	867	-	4,000	-	-
5216402	Equipment	2,694	-	-	-	-
5216491	911 Funds - Capital	-	782	-	-	-
	Subtotal	<u>3,561</u>	<u>782</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
	Police Total	<u><u>2,348,081</u></u>	<u><u>2,547,844</u></u>	<u><u>2,236,416</u></u>	<u><u>2,320,677</u></u>	<u><u>2,320,677</u></u>

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CITY OF SATELLITE BEACH

FIRE DEPT. EXPENDITURES FY:10/11

Salaries	705,216	52.04%
Holiday Pay	21,754	1.61%
Overtime	49,814	3.68%
Mandatory Dept Training	5,571	0.41%
Incentives	62,757	4.63%
State Mandated Incentives	4,440	0.33%
FICA	71,663	5.29%
Retirement Contributions	139,745	10.31%
Other Benefits	198,875	14.67%
Professional Services - Medical	3,040	0.22%
Contract Services/Volunteers	26,000	1.92%
Travel/Business Trip Expense	3,505	0.26%
Equipment Maintenance	7,700	0.57%
Motor Vehicle Maintenance	19,590	1.45%
Minor Apparatus	4,998	0.37%
Operating Supplies	13,700	1.01%
Wearing Apparel	5,500	0.41%
Tuition, Memberships, Publications	11,330	0.84%
Total	1,355,198	100.00%



DEPARTMENTAL DETAIL
FIRE EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Fire Chief, 1 Emergency Services Coordinator, 3 Captains, 12 Firefighters, & 1 Full-time Administrative Assistant.	705,216
Holiday Pay	Eight paid holidays.	21,754
Overtime	To meet minimum staffing requirements for shift coverage for training, expansion of training opportunities and provide Fire Marshal/fire inspection services, and Community Wellness Program.	49,814
Mandatory Dept Training	Required Education Classes	5,571
Incentives	Incentives for certification/function (driver engineer and fire official)	62,757
State Mandated Incentives	Mandated incentives for State approved education.	4,440
FICA	City's portion of Federal Social Security and Medicare Tax.	71,663
Retirement Contributions	City's portion of retirement contributions to the Police & Firefighters Plan	139,745
Other Benefits	Life, Health, Dental, Eye.	198,875
Professional Services - Medical	Permits, licenses, physicals, vaccinations, etc.	3,040
Contract Services/Volunteers	Copier, beeper, and radio maintenance.	26,000
Travel/Business Trip Expense	Fire Academy, seminars, conferences, community education, etc.	3,505
Equipment Maintenance	Hoses, nozzles, extinguishers, air compressor, radios, etc.	7,700
Motor Vehicle Maintenance	Fire Department vehicle maintenance	19,590
Minor Apparatus	Extinguishers, pagers, lights, etc.	4,998
Operational Supplies	Expendable & Paramedic supplies, medications, batteries, etc.	13,700
Wearing Apparel	Uniforms, protective equipment, patches, badges, etc.	5,500
Tuition, Memberships, Publications	Professional training, membership fees, volunteers education fund.	11,330

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: FIRE			FUNCTION: 022	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
PERSONAL SERVICES:						
5221200	Salaries	878,724	945,786	711,516	705,216	705,216
5221202	Holiday Pay	22,975	-	19,253	21,754	21,754
5221400	Overtime	110,083	120,639	50,437	49,814	49,814
5221400	Mandatory Dept Training	-	-	26,750	5,571	5,571
5221501	Incentives	65,697	70,954	65,973	62,757	62,757
5221502	State Mandated Incentives	4,464	4,403	4,440	4,440	4,440
5222100	FICA	80,370	83,933	67,195	71,663	71,663
5222200	Retirement Contributions	265,700	245,295	156,629	139,745	139,745
5222300	Other Benefits	169,469	197,637	180,988	198,875	198,875
	Subtotal	1,597,482	1,668,647	1,283,181	1,259,835	1,259,835
OPERATING EXPENSES:						
5223106	Professional Services - Medical	6,635	9,226	9,475	3,040	3,040
5223400	Contract Services/Volunteers	19,270	13,126	26,788	26,000	26,000
5224000	Travel/Business Trip Expense	789	2,765	4,125	3,505	3,505
5224600	Equipment Maintenance	8,497	9,312	10,250	7,700	7,700
5224602	Motor Vehicle Maintenance	18,638	28,843	23,000	19,590	19,590
5224900	Minor Apparatus	8,275	9,210	8,987	4,998	4,998
5225200	Operational Supplies	13,458	17,392	13,345	13,700	13,700
5225202	Wearing Apparel	6,561	8,001	6,040	5,500	5,500
5225400	Tuition, Memberships, Publications	8,861	16,775	15,992	11,330	11,330
	Subtotal	90,984	114,650	118,002	95,363	95,363
CAPITAL EXPENSES:						
5226402	Computers & Software	2,899	2,811	5,245	-	-
5226403	Instruments & Implements	1,517	2,129	4,980	-	-
	Subtotal	4,416	4,940	10,225	-	-
	Fire Total	1,692,882	1,788,237	1,411,408	1,355,198	1,355,198

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DEPARTMENTAL DETAIL
BUILDING & ZONING EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Building Official, 1 Deputy Building Official, 1 Zoning Technician/Administrative Assistant and a 30 hour per week Code Enforcement Officer.	203,459
FICA	City's portion of Federal Social Security and Medicare Tax.	15,565
Other Benefits	Life, Health, Dental, Eye.	26,768
Other Contract Services	Permit software annual license fee	1,200
Travel/Business Trip Expense	Building Code Conferences, seminars, training/education for State certification.	1,000
Equipment Maintenance	Pager insurance, computer, typewriter, etc.	100
Minor Apparatus	Misc. inspection equipment, rental of 2 pagers, file cabinet.	500
Code Enforcement Expense	Film, recording, serving notices and compliance by City.	100
Operating Expenses	Zoning maps, etc.	150
Wearing Apparel	Uniforms for Building Official & Code Enforcement Officer.	126
Tuition, Membership, Publications	Dues to professional organizations, code updates, etc.	1,000

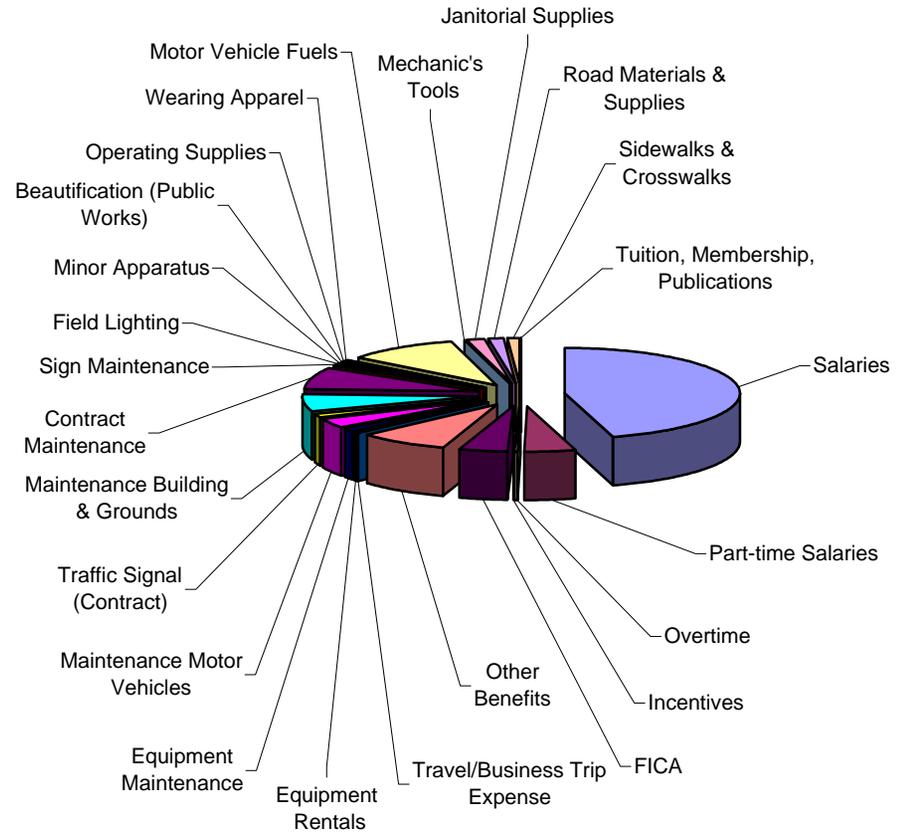
FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: BUILDING & ZONING			FUNCTION: 024	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
PERSONAL SERVICES:						
5241200	Salaries	186,687	195,666	172,021	203,459	203,459
5241300	Part-Time	39	-	-	-	-
5241400	Overtime	2,129	-	-	-	-
5242100	FICA	14,047	14,511	15,149	15,565	15,565
5242300	Other Benefits	25,792	27,321	29,517	26,768	26,768
	Subtotal	228,694	237,498	216,687	245,792	245,792
OPERATING EXPENSES:						
5243406	Other Contract Services	1,932	1,200	1,200	1,200	1,200
5244000	Travel/Business Trip Expense	1,476	1,592	1,000	1,000	1,000
5244600	Equipment Maintenance	1,207	-	100	100	100
5244900	Minor Apparatus	-	215	500	500	500
5245101	Code Enforcement Expense	555	2,602	100	100	100
5245200	Operating Expenses	178	-	150	150	150
5245202	Wearing Apparel	33	150	126	126	126
5245400	Tuition, Membership, Publications	3,382	2,033	1,000	1,000	1,000
	Subtotal	8,763	7,792	4,176	4,176	4,176
	Building & Zoning Total	237,457	245,290	220,863	249,968	249,968

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CITY OF SATELLITE BEACH

PUBLIC WORKS EXPENDITURES FY:10/11

Salaries	583,387	45.61%
Part-time Salaries	59,155	4.63%
Overtime	5,000	0.39%
Incentives	500	0.04%
FICA	53,819	4.21%
Other Benefits	109,534	8.56%
Travel/Business Trip Expense	500	0.04%
Equipment Rentals	4,500	0.35%
Equipment Maintenance	15,000	1.17%
Maintenance Motor Vehicles	44,000	3.44%
Traffic Signal (Contract)	15,500	1.21%
Maintenance Building & Grounds	80,000	6.26%
Contract Maintenance	98,700	7.72%
Sign Maintenance	7,000	0.55%
Field Lighting	1,500	0.12%
Minor Apparatus	5,000	0.39%
Beautification (Public Works)	3,000	0.23%
Operating Supplies	3,000	0.23%
Wearing Apparel	4,000	0.31%
Motor Vehicle Fuels	133,115	10.41%
Mechanic's Tools	500	0.04%
Janitorial Supplies	18,500	1.45%
Road Materials & Supplies	18,000	1.41%
Sidewalks & Crosswalks	15,000	1.17%
Tuition, Membership, Publications	750	0.06%
Total	1,278,960	100.00%



DEPARTMENTAL DETAIL
PUBLIC WORKS EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Public Works Director, Assistant Public Works Director, Chief Mechanic, Janitorial Supervisor, 3 crew leaders, 10 Maintenance Specialists, and 2 Permanent Part Time Janitorial Specialists.	583,387
Part Time Salaries	3 Temporary Part Time Maintenance Specialists at 30 hours per week each	59,155
Overtime	Overtime	5,000
Incentives	Training and certification: electrical & plumbing, etc.	500
FICA	City's portion of Federal Social Security and Medicare Tax.	53,819
Other Benefits	Life, Health, Dental, Eye.	109,534
Travel/Business Trip Expense	Required Meetings, Training, and APWA Meetings.	500
Equipment Rentals	Rental of small tools and equipment.	4,500
Equipment Maintenance	Mowers, weed eaters, pumps, concrete mixer, etc.	15,000
Maintenance Motor Vehicles	Automotive parts, batteries, tires, grease, paint, etc.	44,000
Traffic Signal (contract)	Maintenance of traffic & school crossing signals, signal box at DeSoto Pkwy.	15,500
Maintenance Building & Grounds	Fences, beach crossovers, sprinkler systems, shelves, cabinets, athletic fields, painting buildings, and maintenance of buildings/facilities, A/C filters, etc.	80,000
Contract Maintenance	County disposal fee, dumpsters, pest control, electrical, mechanical services and janitorial contract services.	98,700
Sign Maintenance	Sign repairs.	7,000
Field Lighting	Light bulb replacement at ballparks & tennis courts.	1,500
Minor Apparatus	Hand tools, garden hoses, ballpark bases, etc.	5,000
Beautification (Public Works)	Maintenance of projects and removal of prohibited trees on City property.	3,000
Operating Expenses	First aid supplies, rain gear, safety glasses & gloves, pagers.	3,000
Wearing Apparel	Wearing apparel, uniforms, hats, and boots.	4,000
Motor Vehicle Fuels	Unleaded and diesel fuel for all City vehicles.	133,115

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: PUBLIC WORKS			FUNCTION: 039	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
PERSONAL SERVICES:						
5391200	Salaries	706,483	686,992	601,108	583,387	583,387
5391300	Part-time Salaries	-	-	59,154	39,437	59,155
5391400	Overtime	11,036	1,833	7,500	5,000	5,000
5391501	Incentives	771	753	750	500	500
5392100	FICA	54,129	51,843	51,141	52,311	53,819
5392300	Other Benefits	133,890	133,098	128,424	109,534	109,534
	Subtotal	906,309	874,519	848,077	790,169	811,395
OPERATING EXPENSES:						
5394000	Travel/Business Trip Expense	30	629	1,000	500	500
5394400	Equipment Rentals	4,301	3,438	4,500	4,500	4,500
5394600	Equipment Maintenance	9,076	10,486	15,000	15,000	15,000
5394602	Maintenance Motor Vehicles	51,621	42,675	42,150	44,000	44,000
5394603	Traffic Signal (contract)	-	2,325	7,500	15,500	15,500
5394604	Maintenance Building & Grounds	68,910	72,938	80,000	80,000	80,000
5394605	Contract Maintenance	107,874	120,832	98,700	98,700	98,700
5394606	Sign Maintenance	5,535	4,969	6,000	7,000	7,000
5394607	Field Lighting	-	-	1,500	1,500	1,500
5394900	Minor Apparatus	1,267	3,670	6,000	5,000	5,000
5394911	Beautification (Public Works)	2,901	2,904	3,000	3,000	3,000
5395200	Operating Expenses	810	1,482	3,000	3,000	3,000
5395202	Wearing Apparel	3,266	3,579	4,000	4,000	4,000
5395203	Motor Vehicle Fuels	136,158	95,900	152,500	133,115	133,115

DEPARTMENTAL DETAIL
PUBLIC WORKS EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Mechanic's Tools	Mechanic's Tools.	500
Janitorial Supplies	Restroom supplies, cleaning equipment, light bulbs, etc.	18,500
Road Materials & Supplies	Materials for street repairs and overlay, barricades, traffic cones.	18,000
Sidewalks & Crosswalks	Repair and maintain sidewalks and crosswalks	15,000
Tuition, Membership, Publications	Manuals, professional association dues, misc. training.	750

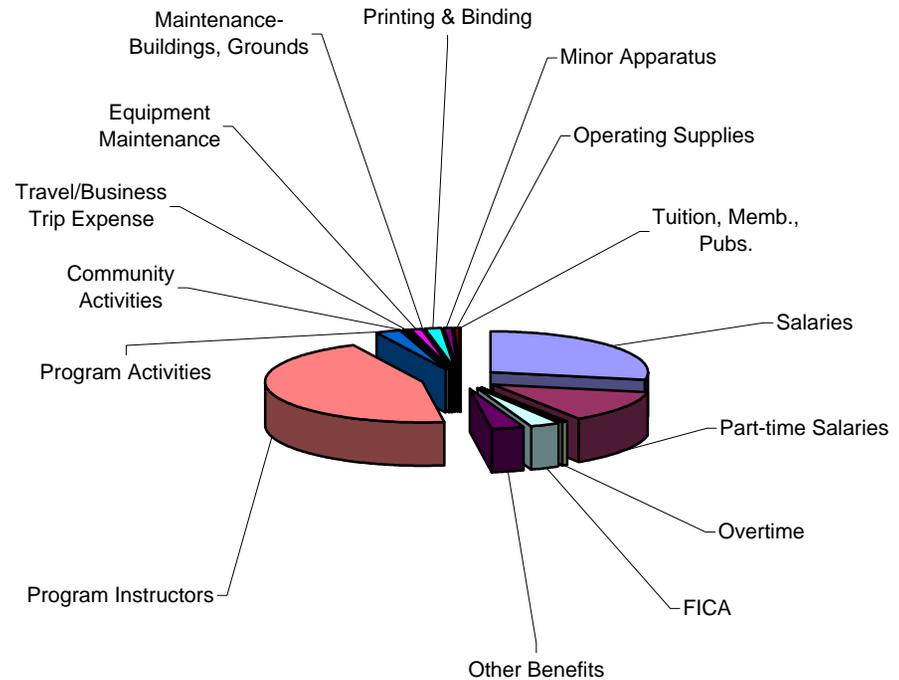
FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: PUBLIC WORKS			FUNCTION: 039	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
OPERATING EXP.-CONTINUED:						
5395204	Mechanic's Tools	301	495	500	500	500
5395205	Janitorial Supplies	14,294	14,269	18,000	18,500	18,500
5395300	Road Materials & Supplies	12,215	7,740	20,000	18,000	18,000
5395301	Sidewalks and Crosswalks	3,900	9,445	13,000	15,000	15,000
5395302	Road Repairs with Stimulus Money	-	16,065	-	-	-
5395400	Tuition, Membership, Publications	35	635	1,000	750	750
	Subtotal Operating Expenses	422,494	414,476	477,350	467,565	467,565
CAPITAL EXPENSES:						
5396401	Equipment	899	1,949	-	-	-
	Subtotal Capital Expenses	899	1,949	-	-	-
	Public Works total	<u>1,329,702</u>	<u>1,290,944</u>	<u>1,325,427</u>	<u>1,257,734</u>	<u>1,278,960</u>

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CITY OF SATELLITE BEACH

RECREATION EXPENDITURES FY:10/11

Salaries	202,166	28.10%
Part-time Salaries	92,164	12.81%
Overtime	2,500	0.35%
FICA	22,574	3.14%
Other Benefits	24,455	3.40%
Program Instructors	323,000	44.90%
Program Activities	18,000	2.50%
Community Activities	2,800	0.39%
Travel/Business Trip Expense	1,200	0.17%
Equipment Maintenance	7,950	1.11%
Maintenance-Buildings, Grounds	1,160	0.16%
Printing & Binding	12,000	1.67%
Minor Apparatus	4,990	0.69%
Operating Supplies	4,000	0.56%
Tuition, Memb., Pubs.	475	0.07%
Total	719,434	100.00%



DEPARTMENTAL DETAIL
RECREATION EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salaries	Recreation Director, 1 Administrative Assistant, 1 Administrative Assistant/Recreation Program Specialist, 2 Permanent Part Time Staff Assistants, and 1 Permanent Part Time Tennis Monitor.	202,166
Part-time Salaries	Dog park, game room, gym, tennis, skatepark and recreation facility monitors; office assistance, Samsons Island staff, extra staffing for special events.	92,164
Overtime	For weekend/evening activities.	2,500
FICA	City's portion of Federal Social Security and Medicare Tax.	22,574
Other Benefits	Life, Health, Dental, Eye.	24,455
Program Instructors	Contract instructors for classes.	323,000
Program Activities	Materials for all classes, Special Program Events, Sport/facility Events, and van rental for marine camps.	18,000
Community Activities	Special Community events.	2,800
Travel/Business Trip Expense	Mileage reimbursement for department staff.	1,200
Equipment Maintenance	Annual contractual agreements for copier; as needed repairs for scoreboard, typewriter; fire alarm; DRS Fire monitoring maintenance and sprinkler, backflow and fire alarm inspection fees; tennis ball machine repair.	7,950
Maintenance-Buildings, Grounds	DEP fee for land management at Pelican Beach Park, Dog Park mulch, Skatepark ramp repairs and painting, Miscellaneous cleaning supplies.	1,160
Printing & Binding	Outside print jobs, informational brochures for Skate Park, Dog Park, and Recreation activities; Copier overages.	12,000
Minor Apparatus	Replace equipment in game room; tennis court, chairs & card tables at DRS Community Center, Gymnasium equipment, skatepark equipment, Civic Center table, class support equipment, miscellaneous signage.	4,990
Operating Expenses	Paper/poster board, key replacement/key tabs, background checks, Skatepark ice packs, Dog Park supplies.	4,000
Tuition, Membership, Publications	Dues to professional organization and Notary Fees.	475

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: RECREATION			FUNCTION: 072	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
PERSONAL SERVICES:						
5721200	Salaries	209,563	214,596	205,372	202,166	202,166
5721201	Vacation & Sick Leave Relief	203	-	500	-	-
5721300	Part-time Salaries	72,172	76,729	92,033	92,164	92,164
5721400	Over Time	3,472	1,654	2,500	2,500	2,500
5722100	FICA	21,423	21,970	22,981	22,574	22,574
5722300	Other Benefits	20,141	21,340	24,765	24,455	24,455
	Subtotal	326,974	336,289	348,151	343,859	343,859
OPERATING EXPENSES:						
5723401	Program Instructors	283,285	295,461	309,600	323,000	323,000
5723402	Program Activities	16,498	13,168	21,600	18,000	18,000
5723403	Community Activities	11,768	3,941	4,575	2,800	2,800
5724000	Travel/Business Trip Expense	1,275	808	1,200	1,200	1,200
5724600	Equipment Maintenance	9,994	5,284	8,250	7,950	7,950
5724604	Maintenance-Buildings, Grounds	1,659	37	1,160	1,160	1,160
5724700	Printing & Binding	7,552	10,883	12,900	12,000	12,000
5724900	Minor Apparatus	13,342	12,295	10,400	4,990	4,990
5725200	Operating Expenses	1,232	1,800	4,550	4,000	4,000
5725202	Wearing Apparel	148	299	-	-	-
5725400	Tuition, Membership, Publications	307	539	150	475	475
	Subtotal	347,060	344,515	374,385	375,575	375,575
CAPITAL EXPENSES:						
5726401	Computers & Equipment	-	-	800	-	-
	Subtotal	-	-	800	-	-
	Recreation Total	674,034	680,804	723,336	719,434	719,434

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INTRA/INTER FUND TRANSFERS

To account for Intradepartmental/Inter-fund Transfers and for the Merit Pool funds, and Sick and Vacation Sell Back amounts.

DEPARTMENTAL DETAIL
 INTRA/INTER FUND TRANSFER EXPENDITURE DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Sick & Vacation Sell Back	Sell Back of Sick & Vacation Time per Labor Contract/Personnel Policy	67,591
FICA	FICA	5,171
Transfer to Comm. Redevelopment	Transfer General Fund's Tax Revenue portion of the Community Redevelopment area.	760,625
Transfer to Samson's Island Trust	Transfer to Samson's Island Trust	20,000

FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: INTRA/INTER FUND TRANSFERS				FUNCTION: 081
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	CITY COUNCIL RECOMMENDS FY 10/11
PERSONAL SERVICES:						
5191205	Sell Back	-	-	55,794	67,591	67,591
5192100	FICA	-	-	4,268	5,171	5,171
	Subtotal	-	-	60,062	72,762	72,762
INTERFUND TRANSFERS:						
5819125	Transfer to Stormwater Fund	-	215,000	-	-	-
5819130	Transfer to Samson's Island Trust	-	-	-	20,000	20,000
5819140	Transfer to Comm. Redevelopment	1,056,736	1,232,857	1,018,136	769,965	760,625
	Subtotal	1,056,736	1,447,857	1,018,136	789,965	780,625
	Total Transfers	1,056,736	1,447,857	1,078,198	862,727	853,387

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FUND: 001		DEPARTMENTAL DETAIL DEPARTMENT: ADDITIONS TO RESERVES				FUNCTION: 090	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	CITY COUNCIL RECOMMENDS FY 10/11	
RESERVES:							
5909001	Designated Unreserved FB	4,374	-	7,901	6,657	6,657	
5909002	General Fund Reserves	<u>558,629</u>	<u>(181,597)</u>	<u>36,320</u>	<u>47,876</u>	<u>-</u>	
	Total Additions to Reserves	<u><u>563,003</u></u>	<u><u>(181,597)</u></u>	<u><u>44,221</u></u>	<u><u>54,533</u></u>	<u><u>6,657</u></u>	

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COMMUNITY SERVICES SPECIAL REVENUE FUND

This fund was established to be in compliance with the recommendations of GASB (Governmental Accounting Standards Board) Statement #34. This new Fund incorporates the Recycling Revenue Fund, Samson's Island Trust Fund, Beautification Board Trust Fund, Advance Life Support Trust Fund, Community Services Trust Fund, Recreation Trust Fund, and the Oceanfront Property Acquisition Trust Fund. Revenue sources are State and Federal Grants, donations, user fees, and transfers from the General Fund.

DEPARTMENTAL DETAIL
COMMUNITY SERVICES SPECIAL REVENUE FUND - 101

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11
MISCELLANEOUS:					
120-3611000	Interest - Recycling Revenue	2	-	-	40
120-3650000	Sale of Recyclables	11,164	11,881	8,500	9,000
130-3346901	Samsons Island ADA Restrooms	-	15,000	-	-
130-3611000	Interest - Samsons Island	339	19	-	-
130-3660000	Donations - Samsons Island	275	710	-	-
131-3611000	Interest - Beautification Board	338	91	400	440
131-3660000	Donations - Beautification Board	460	400	-	-
131-3660500	Scotty's Garden	-	-	-	-
131-3699006	Satellite Beach Tags	325	325	-	-
131-3699007	Beautification Board Tree Sale	-	2,464	-	-
641-3342010	EMS Grants	-	55,595	-	-
641-3611000	Interest - Advanced Life Support	514	123	500	800
641-3660000	Donations - Advanced Life Support	18,105	3,919	-	-
642-3611000	Interest - Community Services	282	52	280	220
642-3611099	Interest - Loss on Investments	(150)	(127)	-	-
642-3660000	Donations - Community Services	2,915	1,870	-	-
643-3611000	Interest - Recreation Trust Fund	421	126	550	600
643-3660000	Contributions / Donations	990	2,464	-	-
643-3660003	Donations for Tennis Improvem't	2,963	326	-	-
643-3660001	Donations for Dog Park	256	-	-	-
644-3611000	Interest - Oceanfront Property Acquisition	2,388	614	3,000	2,800
644-3660002	Fundraising	1,005	1,670	-	-

DEPARTMENTAL DETAIL
COMMUNITY SERVICES SPECIAL REVENUE FUND - 101

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11
OTHER REVENUE SOURCES:					
120-380.00.00	Fund Balance - Recycling Revenue	4,480	-	-	-
130-380.00.00	Fund Balance - Samsons Island	14,039	18,279	9,250	-
130-381.01.00	Transfer from General Fund - Samsons Isl.	-	-	-	20,000
641-380.00.00	Fund Balance - Advanced Life Support	6,526	-	-	-
642-380.00.00	Fund Balance - Community Service Trust Fund	2,594	2,926	8,220	8,300
644-380.00.00	Fund Balance - Oceanfront Property Acquisition	-	376	-	-
	Total Community Services Special Revenue Fd	<u>70,231</u>	<u>119,103</u>	<u>30,700</u>	<u>42,200</u>

DEPARTMENTAL DETAIL
COMMUNITY SERVICES SPECIAL REVENUE FUND

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
FUND #101-	OPERATING EXPENSES:					
120-5373405	City Wide Office Recycling	646	467	500	500	500
130-5724803	Public Relations - Samsons Island	1,014	1,248	1,900	1,500	1,500
130-5724900	Minor Apparatus - Samsons Island	1,103	436	5,700	3,000	3,000
130-5724906	Banking Fees	-	1	-	-	-
130-5725200	Operational Supplies - Samsons Isl.	540	1,004	150	3,150	3,150
130-5725206	Vegetation - Samsons Island	-	-	1,500	1,500	1,500
131-5724906	Banking Fees	-	65	-	40	40
131-5724912	Beautification Projects	50	2,016	-	-	-
131-5724913	Beaut.-Scotty's Garden	100	-	-	-	-
641-5224900	Minor Apparatus - ALS	8,033	738	-	-	-
641-5224906	Banking Fees	-	102	-	150	150
642-5214906	Banking Fees	-	29	-	20	20
642-5215200	Operational Supplies - Comm. Serv.	3,450	4,505	5,000	5,000	5,000
642-5215202	Wearing Apparel - Comm. Services	2,191	187	3,500	3,500	3,500
643-5724900	Minor Apparatus - Recreation Trust	-	520	-	-	-
643-5724906	Banking Fees	-	91	-	50	50
644-5374802	Approved Fundraising - Oceanfront	742	2,230	-	-	-
644-5374906	Banking Fees	-	430	-	400	400

DEPARTMENTAL DETAIL
COMMUNITY SERVICES SPECIAL REVENUE FUND

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
CAPITAL OUTLAY:						
130-5726310	Samsons Island ADA Dock	11,996	-	-	-	-
130-5726912	Samsons Island Toilet	-	31,319	-	-	-
641-5226302	ALS Trust Fund - Capital Equip	17,112	-	-	-	-
641-5226402	Fire Equipment	-	20,675	-	-	-
641-5226403	Fire Instruments & Implements	-	2,250	-	-	-
NON-OPERATING:						
120-5819101	Transfer to General Fund - Recycling	15,000	7,500	-	2,500	2,500
ADDITION TO RESERVES:						
120-5909002	Reserves - Recycling Revenue	-	3,914	8,000	6,040	6,040
130-5909002	Reserves - Samsons Island	-	-	-	10,850	10,850
131-5909002	Reserves - Beautification Board	973	1,199	400	400	400
641-5909002	Reserves - Advance Life Support	-	35,872	500	650	650
643-5909002	Reserves - Recreation	4,630	2,305	550	550	550
644-5909002	Reserves - Oceanfront Property Acq.	2,651	-	3,000	2,400	2,400
Total Community Services Fund Expenditures		70,231	119,103	30,700	42,200	42,200

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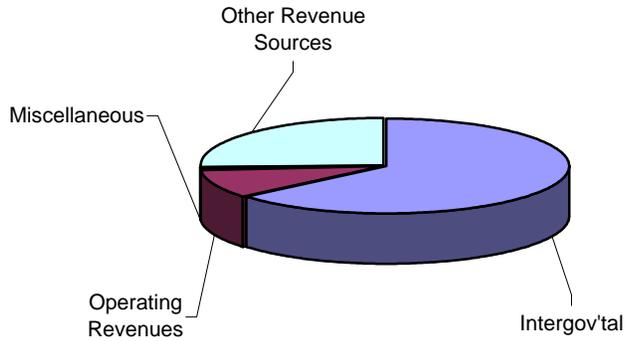
STORMWATER UTILITY FUND

This fund was established to account for the proceeds from the Non-Ad Valorem Stormwater Utility Assessment approved for this year. The dedicated revenue source will be used to renovate the city's aging stormwater system and mitigate the flooding problem

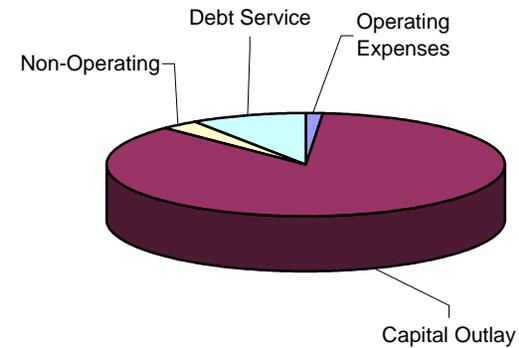
CITY OF SATELLITE BEACH

STORMWATER UTILITY FUND FY:10/11

REVENUE



EXPENSES



Intergovernmental	2,079,733	63.83%
Operating Revenues	319,903	9.82%
Miscellaneous	24,000	0.74%
Other Revenue Sources	834,596	25.61%
Total	3,258,232	100.00%

Operating Expenses	49,676	1.52%
Capital Outlay	2,799,019	85.91%
Non-Operating	98,000	3.01%
Debt Service	311,537	9.56%
Total	3,258,232	100.00%

FUND: 125		DEPARTMENT DETAIL STORMWATER UTILITY FUND - 125			FUNCTION: 000	
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11	
INTERGOVERNMENTAL:						
3343602	DeSoto 319 Gt.-BaffleBox-TkIn	-	-	-	-	
3343605	Cassia Basin Project	23,130	15,234	-	-	
3343607	DOT - Ocean Outfalls	18,072	166,700	284,000	-	
3343608	FEMA - HZMG - North Drainage	-	5,524	977,399	977,399	
3343609	Brevard County - North Drainage	-	-	108,667	108,667	
3343610	School Board - North Drainage	-	-	108,667	108,667	
3343611	DEP #319 Grant-Cassia Phase 1	19,929	-	572,000	-	
3343612	DEP #319 Grant-Cassia Phase 2	-	-	579,000	-	
3343613	DEP #319 Grant-Cassia Phase 3	-	-	-	885,000	
OPERATING:						
3437000	Stormwater Utility Revenue	204,290	260,711	319,903	319,903	
MISCELLANEOUS:						
3611000	Interest	31	341	7,535	24,000	
OTHER REVENUE SOURCES:						
3800000	Fund Balance	77,488	-	-	-	
3819100	Interfund Transfers	-	215,000	-	-	
3800xxx	Balance of Capital Lease Proceeds (FB)	-	-	1,230,097	834,596	
	Total Stormwater Utility Fund	<u>342,940</u>	<u>663,510</u>	<u>4,187,268</u>	<u>3,258,232</u>	

DEPARTMENTAL DETAIL
STORMWATER UTILITY EXPENDITURE DESCRIPTION

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Professional Services - Grant Writing	Services provided by City Grant Writer.	33,676
Professional Services - Engineering	Engineering Services for NPDES efforts for Stormwater Quality Master Plan and TMDL Compliance Assistance.	15,000
Banking Fees	Banking Fees	1,000
Capital Outlay	North Drainage	1,299,019
Capital Outlay	DEP (319) Grant - Cassia Phase III	1,500,000
Transfer to General Fund	Transfer to General Fund for 2 - Public Works Stormwater Maintenance Workers.	98,000
Lease Principal	Lease Principal - ANB DeSoto Baffle	118,335
Lease Principal	Lease Principal - 08/09 StrmWtr Projects	95,653
Lease Interest	Lease Interest - ANB DeSoto Baffle	33,766
Lease Interest	Lease Interest - 08/09 StrmWtr Projects	63,783

FUND: 125		DEPARTMENTAL DETAIL STORMWATER UTILITY FUND			FUNCTION: 000	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
OPERATING EXPENSES:						
5383102	Professional Services - Grant Writer	33,875	33,676	33,676	33,676	33,676
5383104	Professional Services - Engineering	-	5,625	47,660	15,000	15,000
5384608	Storm sewer maintenance	-	1,150	-	-	-
5384906	Banking Fees	-	54	-	1,000	1,000
	Subtotal	33,875	40,505	81,336	49,676	49,676
CAPITAL OUTLAY:						
5386301	DeSoto Baffle Box / Truck Line	3,327	-	-	-	-
5386305	Cassia Basin Ph 1, FDEP Grant	38,548	30,065	953,000	-	-
5386306	DEP (319) Grant - Cassia Phase II	33,215	10,857	981,000	-	-
5386307	FDoT Outfalls	36,145	333,318	552,000	-	-
5386308	FEMA - HZMG North Drainage	598	7,365	1,299,019	1,299,019	1,299,019
5386309	DEP (319) Grant - Cassia Phase III	-	-	-	1,500,000	1,500,000
	Subtotal	111,833	381,605	3,785,019	2,799,019	2,799,019
NON-OPERATING:						
081-5389101	Transfer to General Fund	45,131	-	110,221	98,000	98,000
DEBT SERVICE						
082-5387101	Lease Principle - ANB DeSoto Baffle	102,158	107,289	112,677	118,335	118,335
082-5387111	Lease Principle - 09/10 StrmWtr Projects	-	-	35,845	95,653	95,653
082-5387201	Lease Interest - ANB DeSoto Baffle	49,943	44,813	39,425	33,766	33,766
082-5387211	Lease Interest - 09/10 StrmWtr Projects	-	-	22,745	63,783	63,783
	Subtotal	152,101	152,102	210,692	311,537	311,537
ADDITION TO RESERVES:						
5909002	Add to Stormwater Reserve	-	89,298	-	-	-
	Stormwater Utility Total	342,940	663,510	4,187,268	3,258,232	3,258,232

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LAW ENFORCEMENT TRUST FUND

This fund accounts for money and property confiscated by the police from the owners who were arrested during the commission of a felony crime, and subsequently awarded by the courts to the City.

FUND: 135		DEPARTMENT DETAIL LAW ENFORCEMENT TRUST FUND			FUNCTION: 000	
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11	
INTERGOVERNMENTAL:						
3342005	FDLE Surveillance Equipment Grant	-	1,000	-	-	
FINES & FORFEITS:						
3950200	Confiscated Property	8,308	11,892	-	-	
MISCELLANEOUS:						
3611000	Interest	377	152	520	700	
OTHER REVENUE SOURCES:						
3800000	Designated Fund Balance	-		4,000	-	
	Total Law Enforcement Trust Fund Rev.	<u>8,685</u>	<u>13,044</u>	<u>4,520</u>	<u>700</u>	

FUND: 135		DEPARTMENTAL DETAIL LAW ENFORCEMENT TRUST FUND			FUNCTION: 000	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
OPERATING EXPENSES:						
5214906	Banking Fees	-	114	-	100	100
	Subtotal	<u>-</u>	<u>114</u>	<u>-</u>	<u>100</u>	<u>100</u>
CAPITAL DEBT						
5216404	Police Instruments & Implements	4,788	-	-	-	-
	Subtotal	<u>4,788</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
NON-OPERATING:						
5819150	Transfer to Capital Assets	-	-	4,000	-	-
	Subtotal	<u>-</u>	<u>-</u>	<u>4,000</u>	<u>-</u>	<u>-</u>
ADDITION TO RESERVES:						
090-5909002	Add't to LETF Fund Balance	3,897	12,930	520	600	600
	Total Law Enforcement Trust Expend	<u><u>8,685</u></u>	<u><u>13,044</u></u>	<u><u>4,520</u></u>	<u><u>700</u></u>	<u><u>700</u></u>

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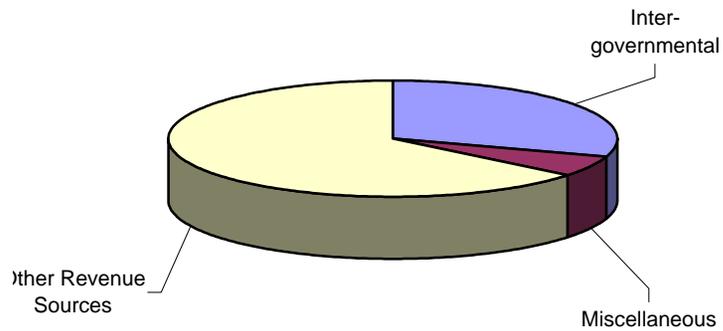
COMMUNITY REDEVELOPMENT AGENCY FUND

The Community Redevelopment District and Agency were established by City Council in June 2002. Revenue sources are property taxes from the Community Redevelopment area only and transfers from the General Fund.

CITY OF SATELLITE BEACH

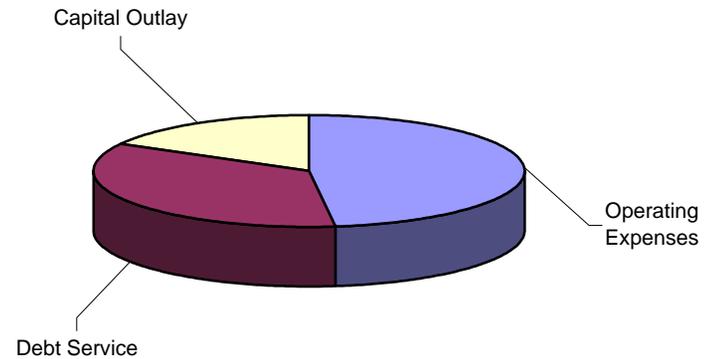
COMMUNITY REDEVELOPMENT AGENCY FUND FY:10/11

REVENUE



Intergovernmental	398,969	30.13%
Miscellaneous	76,600	5.78%
Other Revenue Sources	848,630	64.09%
Total	1,324,199	100.00%

EXPENSES



Operating Expenses	636,857	48.09%
Debt Service	464,656	35.09%
Capital Outlay	222,686	16.82%
Total	1,324,199	100.00%

FUND: 140		DEPARTMENTAL DETAIL COMMUNITY REDEVELOPMENT AGENCY FUND			FUNCTION: 000	
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11	
INTERGOVERNMENTAL:						
3343607	DOT - Ocean Outfalls / Beach Access Improvmt	-	81,180	-	-	
3373002	Land & Water Conserv Gt HighTower	8,182	191,818	-	-	
3380000	Community Redevelopment Taxes	623,947	591,716	484,283	398,969	
MISCELLANEOUS:						
3611000	Interest	22,614	4,443	32,808	1,600	
3611099	Interest - Loss on Investments	(4,894)	(4,152)	-	-	
3660000	Contributions / Donations	-	2,000	-	-	
3660006	Montecito CDD Cont for HighTw	302,503		-	-	
3699004	Refund Prior Year Expenditures	-	23,706	-	-	
36xxxxx	Developer Hunt Pinnacle - Traffic Signal Upgrade	-	-	-	75,000	
OTHER REVENUE SOURCES:						
3800000	Fund Balance - Community Redevelopment	59,259	343,461	431,467	88,005	
3810001	Transfer from General Fund - Comm. Redev.	1,056,736	1,232,857	1,018,136	760,625	
3840000	Debt Proceeds - Line of Credit	-	-	2,811,000	-	
Total Community Redevelopment Agency Fund		<u>2,068,347</u>	<u>2,467,029</u>	<u>4,777,694</u>	<u>1,324,199</u>	

DEPARTMENTAL DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Salary/Wages & FICA Tax & Benefits	Community Development Director	98,281
Salary andWages	Public Safety - Community Policing	343,011
Consultant Fees	Consultant Planner / Projects / Property Sales (Peg Legs)	75,000
Travel - Business Trips	Travel - Business Trips	2,500
Electricity	Street Lights & Traffic Signs	67,905
Business Development & Promotions	Business Development & Promotions	4,000
Façade Grant Program	Façade Grant Program for local businesses	40,660
Banking Fees	Investment and Banking Fees	500
Office Supplies	Office Supplies	1,000
Operating Supplies	Operating Supplies	2,000
Publications, Sub., Mbrships	Publications, Subscriptions, Memberships	2,000

DEPARTMENTAL DETAIL

FUND: 140

COMMUNITY REDEVELOPMENT AGENCY FUND

FUNCTION: 000

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
OPERATING EXPENSES:						
5591200	Salary/Wages & FICA Tax & Benefits - CRA Support	292,057	99,502	149,942	98,281	98,281
5591200	Salary/Wages & FICA Tax & Benefits - Comm. Policing	-	-	548,190	343,011	343,011
5591200	Salary/Wages & FICA Tax & Benefits - Maint Svcs.	-	-	68,852	-	-
5593107	Consultant Fees	71,404	8,481	159,294	75,000	75,000
5594000	Travel - Business Trips	2,485	2,681	4,500	2,500	2,500
5594300	Electricity	37,798	67,906	67,905	67,905	67,905
5594800	Business Development & Promotions	2,099	1,705	2,000	4,000	4,000
5594801	Façade Grant Program	37,395	74,679	150,000	50,000	40,660
5594906	Banking Fees	19	1,122	500	500	500
5595100	Office Supplies	645	645	1,000	1,000	1,000
5595200	Operating Supplies	1,877	1,547	2,000	2,000	2,000
5595400	Publications, Sub., Mbrships	3,450	2,675	2,000	2,000	2,000
	Subtotal	449,229	260,943	1,156,183	646,197	636,857
NON-OPERATING:						
081-5599101	Transfer to General Fund	960,889	801,161	-	-	-
	Subtotal	960,889	801,161	-	-	-

DEPARTMENTAL DETAIL
COMMUNITY REDEVELOPMENT AGENCY FUND

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
CRA Line of Credit - Principal	Line of Credit Principal (Annual Payment)	243,300
CRA Line of Credit - Interest	Line of Credit Interest (Annual Payment)	221,356
A1A / DeSoto Property Project	A1A / DeSoto Property Project	5,000
Master A1A Streetscape	Master A1A Streetscape	26,892
Beach Access Improvement	Beach Access Improvement	40,794
Traffic Signal Upgrade	Traffic Signal Upgrade	150,000

FUND: 140		DEPARTMENTAL DETAIL COMMUNITY REDEVELOPMENT AGENCY FUND			FUNCTION: 000	
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
DEBT SERVICE:						
082-5597102	CRA Line of Credit - Principal	214,500	223,800	233,400	243,300	243,300
082-5597202	CRA Line of Credit - Interest	254,243	242,616	231,387	221,356	221,356
082-5597114	Additional Line of Credit - Principal	-	-	113,568	-	-
082-5597214	Additional Line of Credit - Interest	-	-	93,156	-	-
	Subtotal	<u>468,743</u>	<u>466,416</u>	<u>671,511</u>	<u>464,656</u>	<u>464,656</u>
CAPITAL OUTLAY:						
5596101	A1A / DeSoto Property Project	4,000	-	-	5,000	5,000
5596901	Pelican Beach Park Improvement	474	-	-	-	-
5596902	S Patrick Dr Improvement	952	-	250,000	-	-
5596903	Master A1A Streetscape	6,470	-	100,000	50,000	26,892
5596904	Underground Utilities	118,671	36,548	2,000,000	-	-
5596905	Hightower Beach Park Improvement	37,267	753,104	-	-	-
5596906	Beach Access Improvement	21,652	148,857	600,000	40,794	40,794
55969xx	Traffic Signal Upgrade	-	-	-	-	150,000
	Subtotal	<u>189,486</u>	<u>938,509</u>	<u>2,950,000</u>	<u>95,794</u>	<u>222,686</u>
	Total Community Redevelopment Agency:	<u><u>2,068,347</u></u>	<u><u>2,467,029</u></u>	<u><u>4,777,694</u></u>	<u><u>1,206,647</u></u>	<u><u>1,324,199</u></u>

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CAPITAL ASSETS FUND

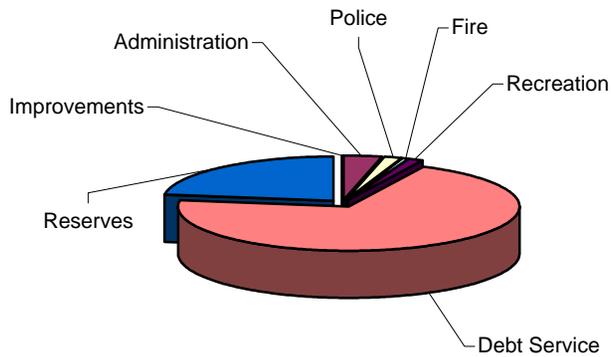
This fund was established by the City Council in FY 97/98 based on the recommendation of the Capital Assets Planning Committee, a citizen advisory group. The funding for the Capital Assets Fund is a dedicated 6.0% utility tax on power. Proceeds from the 6.0% utility tax on electricity, metered natural gas, liquefied petroleum gas and manufactured gas are used to fund capital assets with a minimum cost of \$3,000 and a life expectancy of over one year.

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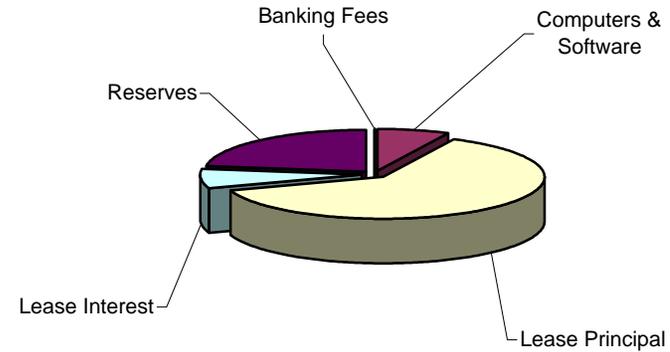
CITY OF SATELLITE BEACH

CAPITAL EXPENDITURES FY:10/11

By Department



By Type of Asset



Improvements	200	0.05%
Administration	15,200	3.69%
Police	6,800	1.65%
Fire	1,600	0.39%
Recreation	5,800	1.41%
Debt Service	287,951	69.98%
Reserves	93,942	22.83%
Total	411,493	100.00%

Banking Fees	200	0.05%
Computers & Software	29,400	7.14%
Lease Principal	257,238	62.51%
Lease Interest	30,713	7.46%
Reserves	93,942	22.83%
Total	411,493	100.00%

FUND: 150		DEPARTMENTAL DETAIL CAPITAL ASSETS FUND			FUNCTION:000	
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	ESTIMATED FOR FY 10/11	
TAXES:						
3141000	Utility Tax - Electricity	344,084	350,214	305,000	396,075	
3144000	Utility Tax - Gas & Fuel Oil	11,795	525	11,500	-	
3148000	Utility Tax - Propane	-	11,849	-	14,280	
INTERGOVERNMENTAL:						
3341000	State Grant	84,237	-	13,810	-	
3341001	Local Grant	-	-	19,300	-	
3343901	Interlocal Agreement - Cinnamon/Temple/Jackson	51,000	-	-	-	
3343902	Interlocal Agreement - Pineapple St Improvement	49,715	-	-	-	
3347005	FRDAP Grant V Sport/Rec Pk Rev	96	49,904	-	-	
3347006	FRDAP DeSoto Park Ph I Grant	9,512	40,488	-	-	
3347008	FDACS #010465 Residential Tree Grant	8,124	2,112	-	-	
MISCELLANEOUS:						
3611000	Interest	645	307	5,000	1,138	
OTHER REVENUE SOURCES:						
081-3800000	Capital Assets Fund Reserve	-	42,345	83,277	-	
081-3819135	Transfer from LETF	-	-	4,000	-	
3830000	Capital Lease Proceeds	-	103,812	19,567	-	
	Total Capital Assets Revenue	<u>559,208</u>	<u>601,556</u>	<u>461,454</u>	<u>411,493</u>	

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Banking Fees	Banking Fees	200
Administrative Computers & Software	City Hall/General Computer & Software Upgrades, UPS replacements & printers.	15,200
Police Computers & Software	Police Desktops & Laptop Computers	6,800

FUND: 150		DEPARTMENTAL DETAIL CAPITAL ASSETS FUND				
ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
LAND PURCHASE:						
000-5596101	Land Expenses	12,252	-	-	-	-
	Subtotal Land Purchase:	12,252	-	-	-	-
IMPROVEMENTS:						
000-5194906	Banking Fees	-	223	-	200	200
000-53963	FDACS Residential Tree Replant	2,400	-	-	-	-
000-53963	06/07 1.2 Mile Pedway by DoT	101,817	-	-	-	-
000-5396312	Imprvs Pineapple Street Interlocal	-	46,865	-	-	-
000-5396313	Chevy Chase Sidewalk Club Inlet	-	3,440	-	-	-
000-5726909	Tennis Courts Improvements	-	15,621	-	-	-
000-5726910	DeSoto Park, Phase I	10,430	30,026	-	-	-
000-5726911	FRDAP Grant V Sports/Rec Park	-	25,563	-	-	-
	Total Improvements:	114,647	121,515	-	200	200
ADMINISTRATION/FINANCE DEPT:						
013-5136401	Administrative Computers & Software	-	3,021	-	15,200	15,200
	Subtotal Administration/Finance:	-	3,021	-	15,200	15,200
POLICE DEPT:						
021-5216401	Police Computers & Software	-	-	5,000	6,800	6,800
021-5216402	Police Equipment	-	22,361	-	-	-
021-5216404	Police Vehicles	-	67,125	70,120	-	-
021-5216491	911 Funds - Capital	-	3,824	-	-	-
	Subtotal Police:	-	93,310	75,120	6,800	6,800

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Fire Computers & Software	Fire Department Laptop Computers	1,600
Recreation Computers & Software	Replace Recreation Department Computer Server	5,800

FUND: 150

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
FIRE DEPT:						
022-5226401	Fire Computers & Software	-	-	-	1,600	1,600
022-5226402	Fire Equipment	-	31,342	-	-	-
022-5226404	Fire Vehicles	-	-	12,818	-	-
	Subtotal Fire:	-	31,342	12,818	1,600	1,600
PUBLIC WORKS DEPT:						
039-5396402	Public Works Equipment	-	5,946	7,735	-	-
039-5396404	Public Works Vehicles	-	-	19,567	-	-
	Subtotal Public Works:	-	5,946	27,302	-	-
RECREATION DEPT:						
072-5726401	Recreation Computers & Software	-	-	4,000	5,800	5,800
	Subtotal Recreation:	-	-	4,000	5,800	5,800
	Subtotal Capital Assets:	126,899	255,134	119,240	29,600	29,600
DEBT SERVICE:						
082-5177103	Principal - Property Acquisition	170,290	177,748	185,541	-	-
082-5177104	Lease Principal - Leased Vehicles	-	6,903	-	-	-
082-5177105	Lease Principal - Fire Truck	26,559	27,533	7,039	-	-
082-77110	Lease Principal - B&Z '06 4X4	6,324	-	-	-	-
082-5177106	Lease Principal - PW Toro GdMstr	10,513	8,193	-	-	-
082-5177107	Lease Principal - PW Roller/Mower	6,251	6,966	-	-	-
082-5177108	Lease Principal - PW John Deere Mower	9,861	10,391	-	-	-
082-77119	Lease Principal - PW '06 GMC Sierra	5,557	-	-	-	-
082-77122	Lease Principal - PD '06 2 Crown Vic's	18,159	-	-	-	-
082-77123	Lease Principal - PW '07 GMC Sierra	6,571	-	-	-	-

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND DESCRIPTIONS

<u>Classification</u>	<u>Description</u>	<u>Amount</u>
Debt Service		Current
Principal	Principal payments on all prior capital leases	257,238
Interest	Interest payments on all prior capital leases	30,713

DEPARTMENTAL DETAIL
CAPITAL ASSETS FUND

FUND: 150

ACCT. NO.	CLASSIFICATION	ACTUAL FY 07/08	ACTUAL FY 08/09	ADOPTED BUDGET FY 09/10	CITY MGR RECOMMENDS FY 10/11	COUNCIL RECOMMENDS FY 10/11
DEBT SERVICE (Cont)						
082-5177109	Lease Principal - FD Defibulator	3,339	3,510	3,688	-	-
082-5177110	Lease Principal - PD Vic + 2 Chargers	17,992	18,908	19,871	-	-
082-5177112	Lease Principal - FD Bunker Gear (17 Sets)	-	3,509	5,404	-	-
082-5177113	Lease Principal - PD Chargers (2)	-	9,650	24,046	-	-
082-51771xx	New Lease to replace all 10 Leases - Principal	-	-	-	259,971	257,238
082-51772xx	New Lease to replace all 10 Leases - Interest	-	-	-	24,035	30,713
082-5177203	Interest - Property Acquisition	55,276	47,818	40,025	-	-
082-5177204	Lease Interest - Leased Vehicles	-	376	-	-	-
082-5177205	Lease Interest - Fire Truck	1,770	796	42	-	-
082-77210	Lease Interest - B&Z '06 4X4	427	-	-	-	-
082-5177206	Lease Interest - PW Toro GdMstr	611	151	-	-	-
082-5177207	Lease Interest - PW Roller/Mower	1,512	797	-	-	-
082-5177208	Lease Interest - PW John Deere Mower	1,089	559	-	-	-
082-77219	Lease Interest - PW '06 GMC Sierra	1,011	-	-	-	-
082-77222	Lease Interest - PD '06 2 Crown Vic's	1,235	-	-	-	-
082-77223	Lease Interest - PW '07 GMC Sierra	709	-	-	-	-
082-5177209	Lease Interest - FD Defibulator	759	589	410	-	-
082-5177210	Lease Interest - PD Vic + 2 Chargers	4,091	3,174	2,621	-	-
082-5177212	Lease Interest - FD Bunker Gear (17 Sets)	-	1,314	1,650	-	-
082-5177213	Lease Interest - PD Chargers (2)	-	1,557	2,852	-	-
	Subtotal Debt Service:	349,906	330,442	293,189	284,006	287,951
NON-OPERATING:						
081-5819101	Transfer to General Fund	-	15,980	49,025	-	-
RESERVES:						
090-5909002	Capital Assets	82,403	-	-	97,887	93,942
	Total Additions to Reserves & Non-Opt	82,403	-	-	97,887	93,942
	TOTAL CAPITAL ASSETS	559,208	601,556	461,454	411,493	411,493

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