



Better living in
Satellite Beach
starts with our
employees

City of Satellite Beach Fiscal Year 2013/2014
**PROPOSED Annual Operating Budget and
Capital Improvements Plan**

2014



BETTER

LIVING

IN SATELLITE BEACH



"Breaking Ground for New Homes in Satellite Beach"

PERCY L. HEDGECOCK

General Contractor

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

Mayor
Vice Mayor
Council Members

Frank Catino
Mark Brimer
Sheryl Denan
Lorraine Gott
Dominick Montanaro

City Manager
Assistant City Manager

Courtney Barker
Andy Stewart

Better living in Satellite Beach starts with our employees...

Management Team:

Assistant Finance Director	Christine Fain
Fire Chief	Donald Hughes
City Clerk	Leonor Olexa
Police Chief	Jeff Pearson
Public Works Director	Allen Potter
Recreation Director	Kerry Stoms
Building Official	John Stone



Satellite Beach Fire Department

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



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July 17, 2013

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

As required by City Charter Section 6.03, the City Manager must present a proposed budget to the City Council no later than the first regularly-scheduled meeting in August. Accordingly, I am pleased to present a proposed budget for FY 2013/14 in the amount of \$11,675,688. Prepared responsibly and conservatively to ensure accountability to the taxpayers of Satellite Beach, this budget is balanced at the millage rate of 8.3206 mills.

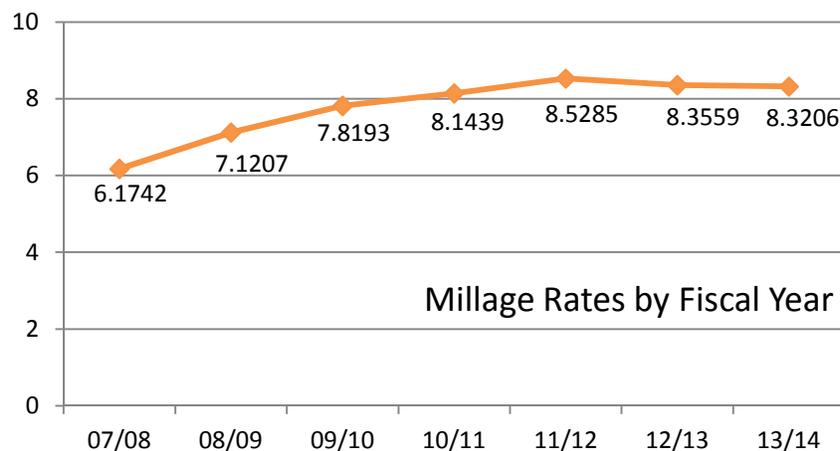
The proposed budget was drafted with three underlying objectives:

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

Budget Highlights

Millage Rate & Ad Valorem (Property Tax) Revenues

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



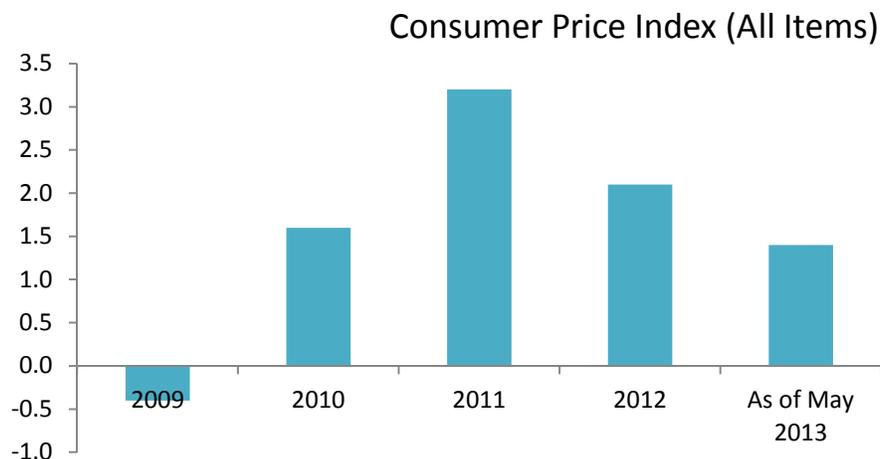
Our City's 2013 preliminary taxable property values from the Brevard County Property Appraiser have increased 5.5% over our 2012 values. This increase is the second largest

percentage increase among all Brevard County municipalities. This is a positive financial indicator for our City, demonstrating the exceptional quality of life we provide our residents through our public-safety services, our recreation amenities, and our redevelopment projects.

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

Employee Benefits

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



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

Since the City currently requires our employees to pay 50% of the cost for their dependents' coverage, the 3% COLA is not sufficient to allow some employees to see a benefit of the COLA.

Therefore, this budget includes having the City pay for the 5% premium increase for the employees for this year only. This change will allow all employees to fully benefit from this year's proposed 3% COLA. Meanwhile, our City is diligently seeking more-affordable health insurance plans and formulating options to reduce costs for healthcare in the future.

Employee Positions

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

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

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

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

Volunteer Hours

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

Community Redevelopment Agency (CRA) Fund

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

At fiscal year-end, the proposed budget will reimburse the County \$117,316 and our City \$199,755 with tax-increment revenues exceeding expenditures in this Fund. The City will use these excess CRA Fund revenues to increase the General Fund reserves and will continue this

practice until FY 2018/19. This will allocate a total of \$1,311,213 to General Fund reserves over the next seven years, including FY 2012/13. Meanwhile, the CRA will continue to complete projects, including beach access improvements and improvements along the A1A Corridor.

Capital Projects

A new feature in the proposed FY 2013/14 budget is a five-year Capital Improvements Plan (CIP) that forecasts and matches projected revenues and capital needs over a five-year period. The CIP's capital improvements for 2013/14 (totaling \$540,299) are funded in the proposed budget. Improvements shown for subsequent years are simply a plan of desired capital needs. Over the next five fiscal years, total expenditures for all capital improvements (including Infrastructure, Facilities, Equipment, Fleet, and Technology) total \$6,084,704. This is an aggressive plan for our City, which may need to be amended in future budgets.

Stabilization Reserve

To begin reestablishing stability in our City's finances, the proposed budget includes a new policy establishing a line-item in the general fund called Stabilization Reserve. Comprising 80% of the assigned and unassigned General Fund reserves, the Stabilization Reserve will be used only for emergencies or for specific purposes determined by formal action of the City Council. This Stabilization Reserve in FY 2013/14 is proposed to be \$444,963 at September 30, 2014 with total reserves of \$786,077.

Conclusion

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

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

Sincerely,

Courtney Barker
City Manager

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

Introduction (pages 6 - 14). This section provides:

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

Summary Tables and Graphs (pages 15 - 22). This section provides:

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

General Fund Revenues (pages 23 - 25). This section provides details of General Fund revenues, including funds transferred from other revenue sources.

General Fund Expenses (pages 26 - 46). This section provides:

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

Special Revenue Funds (pages 47 - 59). This section presents revenue sources which must be used for specific purposes (such as stormwater, law enforcement, redevelopment, or capital projects).

Planning for the Future (pages 60 - 66). This section presents a proposed budget for the City's Five-Year Capital Improvements Plan, which facilitates long-range planning and budgeting for capital needs.

Introduction



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

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

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

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

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

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

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

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

Demographics: (2010 U.S. Census):

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

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

Education:

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

Income (in 2011):

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



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

Budget Process

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

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

Sec. 6.03. Budget.

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

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

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

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

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

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

FISCAL POLICIES GENERALLY

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

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

FISCAL POLICIES FOR ANNUAL OPERATING BUDGETS

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

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

Major Governmental Funds:

General Fund: An appropriated fund, this is the City's primary operating fund, accounting for all financial resources of the general government, except those required to be accounted for in another fund.

Community Redevelopment Trust Fund: Presented separately as a major fund in compliance with Section 163.387, Florida Statutes, this fund accounts for the revenues and expenditures for the rehabilitation, conservation, and/or redevelopment of the Community Redevelopment District.

Stormwater Utility Fund: With revenues obtained from the Stormwater Utility assessments, this fund is used to operate and maintain the City's stormwater-management program.

Capital Assets Fund: With revenues obtained from the utility tax, this fund is used to purchase or construct certain capital assets.

Non-major Governmental Funds:

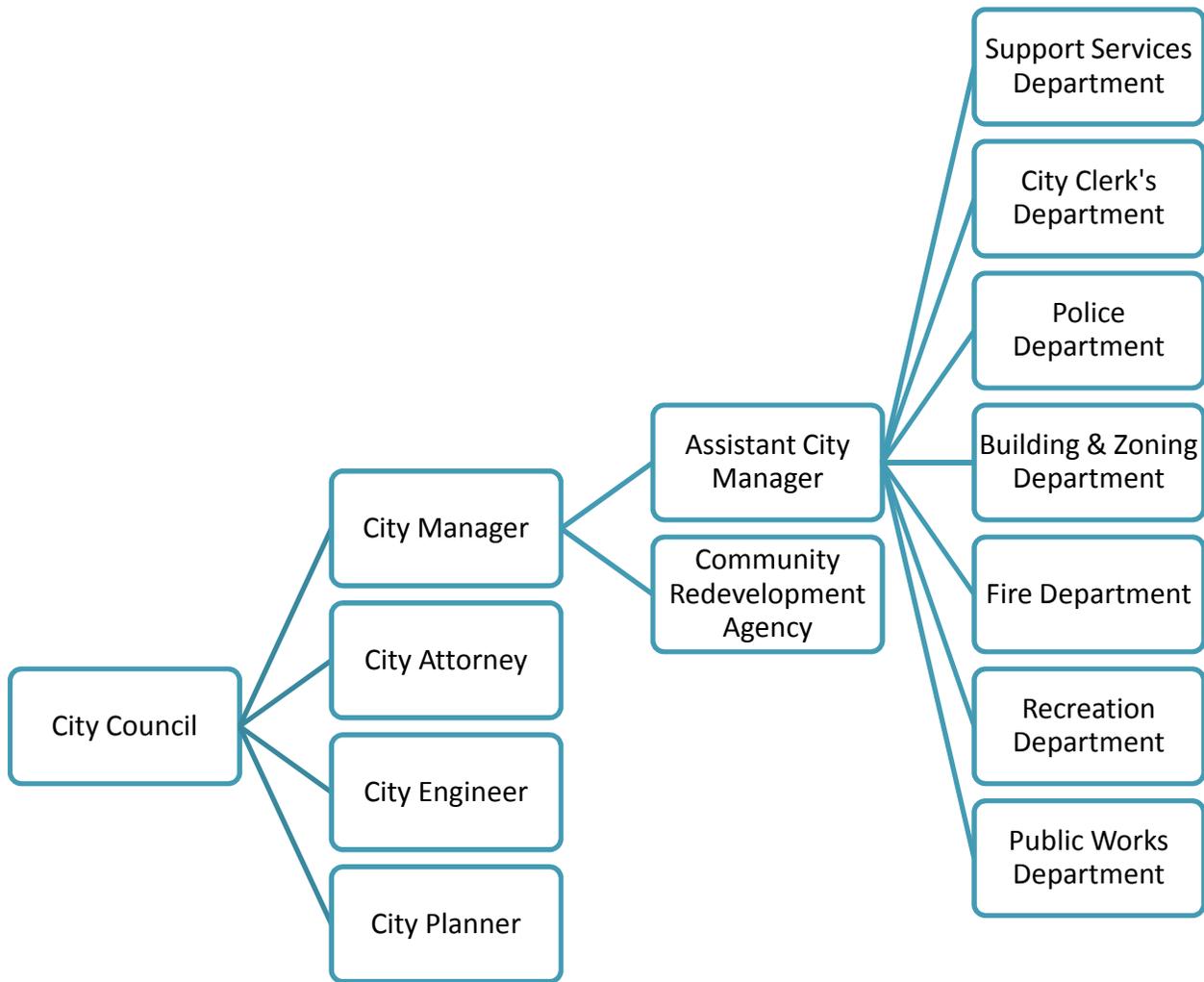
- **Community Services Fund:** Donations are the primary revenue source for this fund.
- **Law Enforcement Trust Fund:** Forfeitures are the primary revenue source for this fund.

Pension Trust Funds: Used to pay pension benefits to qualified employees in the City's three pension plans.

Defined-benefit pension plans for:

- All police officers and firefighters, and
- All general employees hired prior to September 30, 1996.

Defined-contribution pension plan for general employees hired after September 30, 1996.



Pelican Beach Park

Summary Tables & Graphs



ALL FUNDS					
ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
001	General Fund	9,624,294	9,139,578	8,675,376	9,389,981
101	Community Services Special Revenue Fund 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	79,767	178,789	30,370	38,980
125	Stormwater Utility Fund	1,841,011	1,519,672	416,035	504,388
135	Law Enforcement Trust Fund	5,891	5,830	500	2,086
140	Community Redevelopment Trust Fund	1,239,474	923,227	1,812,278	1,079,567
150	Capital Assets Fund	794,302	521,592	402,500	660,686
	Total All Funds	13,584,739	12,288,688	11,337,059	11,675,688

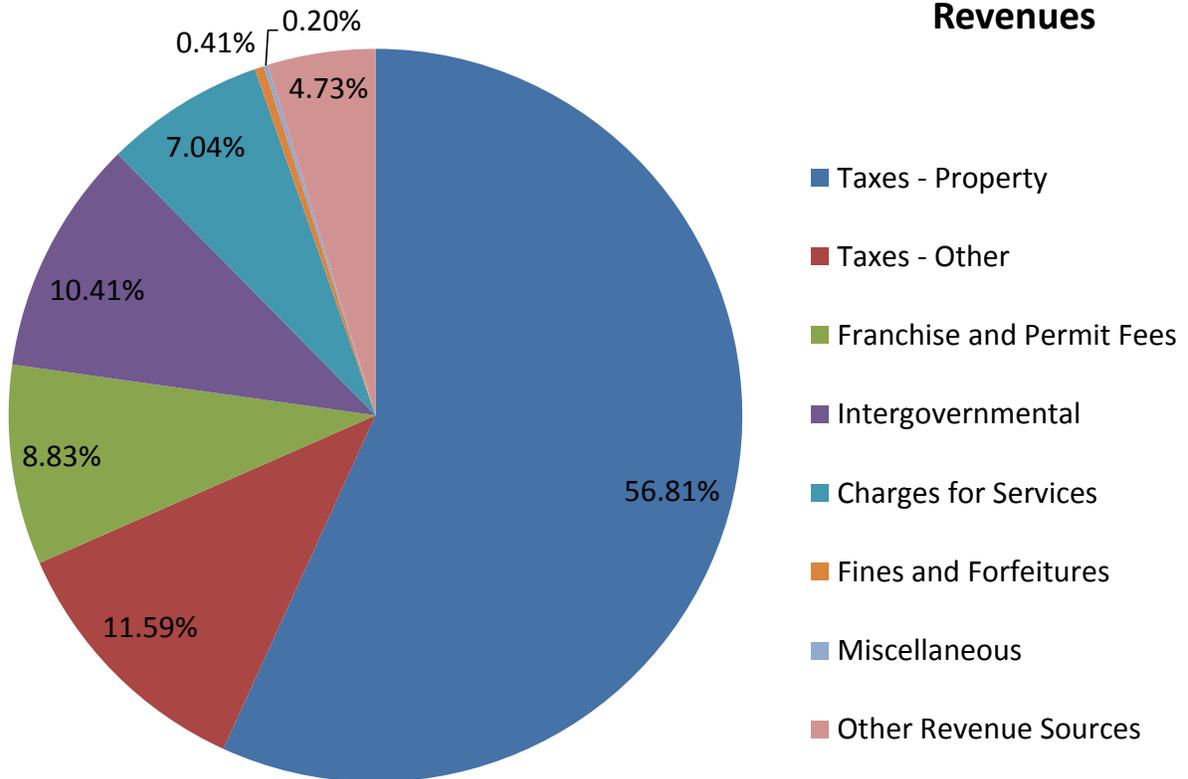
FUND 001

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
REVENUES:					
310	Taxes - Property	5,140,035	4,922,711	5,022,541	5,334,173
31X	Taxes - Other	1,021,859	1,085,771	1,060,138	1,087,980
320	Franchise and Permit Fees	870,355	791,982	834,467	828,700
330	Intergovernmental	1,009,096	932,711	939,048	977,029
340	Charges for Services	581,483	603,179	606,025	660,964
350	Fines and Forfeitures	78,683	58,527	73,410	38,400
360	Miscellaneous	139,222	71,373	40,751	18,722
38X	Other Revenue Sources	783,561	673,324	98,996	444,013
Total Revenues:		9,624,294	9,139,578	8,675,376	9,389,981
EXPENDITURES:					
011	Legislative	8,377	6,395	8,655	12,356
012	City Clerk's Office	-	-	-	180,284
013	Support Services	833,139	734,412	661,587	682,080
019	General Government Services	1,209,725	1,455,616	1,155,272	1,170,917
021	Police	2,670,794	2,545,653	2,483,574	2,484,207
022	Fire	1,808,086	1,731,081	1,551,436	1,614,091
024	Building and Zoning	255,777	214,756	226,755	237,234
039	Public Works	1,285,439	1,189,108	1,162,172	1,340,676
072	Recreation	703,311	682,979	650,699	778,536
081	Inter/Intrafund Transfers	829,646	578,078	629,686	689,484
090	Additions to Reserves	-	-	145,540	200,116
Total Expenditures:		9,604,294	9,138,078	8,675,376	9,389,981

Percentage of Revenues by Source

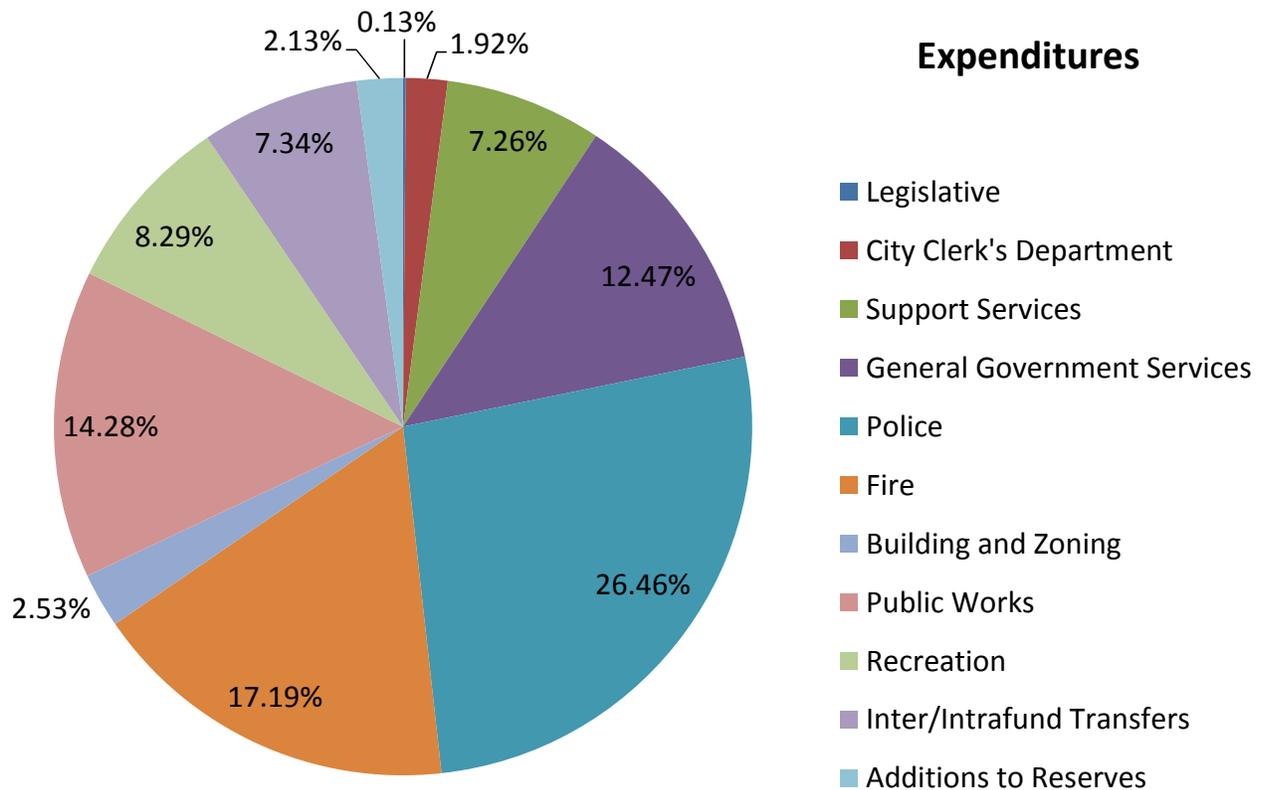
GENERAL FUND - 001

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



Percentage of Expenditures by Function
GENERAL FUND - 001

ACCT. NO.	CLASSIFICATION	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14	Percentage of Revenues
EXPENDITURES:					
011	Legislative	6,395	8,655	12,356	0.13%
012	City Clerk's Department	-	-	180,284	1.92%
013	Support Services	734,412	661,587	682,080	7.26%
019	General Government Services	1,455,616	1,155,272	1,170,917	12.47%
021	Police	2,545,653	2,483,574	2,484,207	26.46%
022	Fire	1,731,081	1,551,436	1,614,091	17.19%
024	Building and Zoning	214,756	226,755	237,234	2.53%
039	Public Works	1,189,108	1,162,172	1,340,676	14.28%
072	Recreation	682,979	650,699	778,536	8.29%
081	Inter/Intrafund Transfers	578,078	629,686	689,484	7.34%
090	Additions to Reserves	-	145,540	200,116	2.13%
Total Expenditures:		9,138,078	8,675,376	9,389,981	100.00%



Ad-Valorem (Property) Tax

The City's largest revenue source, the proposed ad valorem tax is budgeted at \$5,334,173—approximately 6% more than FY 2012/13. This increase derived mainly from higher property values, according to the gross taxable value assessment certified by the Brevard County Property Appraiser.

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

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

Taxes – Other

Other taxes, such as the Local Option Gas Tax and the Communications Service Tax, make up over 11% of General Fund revenues. The City's second-largest revenue source, these taxes are budgeted at \$1,087,980. The State collects the Local Option Gas Tax and the Communications Service Tax and in turn distributes those collections to local governments, usually in the month following collection. Based on the economy and trend analysis, the State provides annual estimates on the Local Option Gas Tax and the Communications Service Tax for budgeting purposes.

Intergovernmental (Revenue Sharing)

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

Franchise and Permit Fees

The City receives franchise fees from solid waste, electricity, and natural gas providers within the City. These fees represent approximately 8.83% of General Fund revenues. A consistent revenue stream for the City, franchise fees are contingent upon the terms of franchise

agreements, which include automatic fee increases over the long-term. The other component of this revenue category is permit fees for building, fire, and alarm permits.

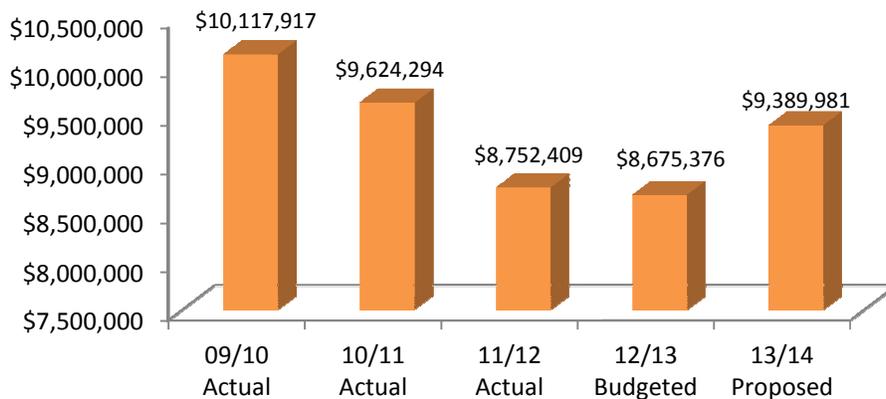
Charges & Services

The City charges user fees for certain activities and services we provide to the community. Fees generated by providing fire-inspection services are used to fund the cost of the City’s part-time Fire Inspector. Fees for recreation programs provide 74% of the Recreation Department’s operating budget.

Fines and Forfeits

These revenues are generated by certain regulatory-enforcement fines. While some fines are budgeted as revenues, code-enforcement fines are not, as they are too sporadic to predict.

**General Fund Revenues
Five-Year Historical Trend**



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

For FY 2013/14, two months of General Fund operating expenses are expected to be approximately \$1,530,000. Although the City will not meet this threshold in FY 2013/14, it will address the declining reserves the City has experienced since 2009. The fund balance at the end of FY 2013/14 is projected to be \$786,077.

Fund Balance Projection

Fiscal Year Ending	Actual FY 11/12	Est. FY 12/13	Est. FY 13/14
Nonspendable:			
Prepaid Items	\$ 165,958	\$ 80,000	\$ 80,000
Restricted for:			
Oceanfront Property	\$ 149,868	\$ 149,868	\$ 149,868
Committed:			
Stabalization Reserve	\$ -	\$ 284,875	\$ 444,968
Assigned:			
CRA repayment	\$ 35,338	\$ -	\$ -
For reserves	\$ 49,515	\$ 71,218	\$ 111,241
Unassigned:	\$ -	\$ -	\$ -
Total Fund Balance:	<u>\$ 400,679</u>	<u>\$ 585,961</u>	<u>\$ 786,077</u>
Recommended Fund Balance:			\$ 1,530,000
Difference between Projected vs Recommended			-743,924

The City has no formal debt policy. However, it has always been a customary practice not to use long-term debt to finance City operations. Therefore, the General Fund has no debt.

All City debt is in its dedicated capital funds, with the majority attributable to the Community Redevelopment Trust Fund (“Redevelopment Fund”) established to fund projects in the Community Redevelopment District. This District is a defined geographical area prioritized for redevelopment and created through Chapter 163, Part III, Florida Statutes. The Redevelopment Fund is funded primarily through Tax Increment Financing, consisting of a portion of the ad-valorem taxes generated by both the City and Brevard County. Since this fund may not carry funds more than three years for any project, creating debt is one of the only options to accomplish large redevelopment projects. Debt in this fund represents approximately \$4.28 million of the City’s outstanding debt. The remaining balance of approximately \$1.34 million is for projects and equipment funded by the Stormwater Utility Fund and the Capital Assets Fund.

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

Fund	Project	Loan Origination Date	Loan Amount	FY 13/14 Principal & Interest Obligation	Outstanding Principal Balance	Expected Pay-off Date
Stormwater Fund	09/10 Stormwater Projects	10/5/2009	1,200,000	159,436	688,236	10/5/2019
Stormwater Fund	DeSoto Baffle Box	9/19/2010	741,457	152,102	231,250	4/19/2016
Redevelopment Fund	Line of Credit (LOC)	5/1/2006	6,250,000	464,701	4,285,000	5/1/2026
Redevelopment Fund	LOC Swap Agreement *	5/1/2006	6,250,000	30,000	-	5/1/2026
Capital Assets Fund	Consolidated Debt	10/1/2010	1,084,034	289,135	-	10/1/2014
Capital Assets Fund	PD 2013 Dodge Charger	3/7/2012	38,193	8,263	22,891	3/7/2017
Capital Assets Fund	PD Records Mgmt Sys (RMS)	5/10/2013	420,052	34,007	401,342	2/10/2020
				1,137,644		

Proposed FY 2013/2014 Principal and Interest Payments

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

* Estimated SWAP interest amount.

General Fund Revenues



GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

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

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

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

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000					
ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
MISCELLANEOUS (Continued)					
369.90.02	Health Insur. Prem.-COBRA & Ret.	2,129	5,981	9,216	7,000
369.90.04	Refund Prior Year Expense	12,126	25,290	-	-
369.90.05	Reimbursement of Expenses	264	2,250	2,300	3,000
	Subtotal:	139,222	71,373	40,751	18,722
	Subtotal Revenues:	8,840,733	8,466,254	8,576,380	8,945,968
OTHER REVENUE SOURCES:					
380.00.00	Designated Fund Balance - General Fund	653,561	387,169	-	-
381.01.20	Transfer from Recycling Revenue Fund	2,500	-	-	-
381.06.41	Transfer from ALS Trust Fund	29,500	-	-	12,000
381.06.44	Closed Oceanfront Property Acq. Fund	-	149,759	-	-
381.01.25	Transfer from Stormwater Utility Fund	98,000	132,678	98,996	101,228
381.01.40	Transfer from CRA Fund	-	-	-	284,785
381.01.50	Transfer from Capital Assets Fund	-	3,718	-	46,000
	Subtotal Other Revenue Sources:	783,561	673,324	98,996	444,013
	TOTAL GENERAL FUND REVENUES:	9,624,294	9,139,578	8,675,376	9,389,981

General Fund Expenses



General Government Services

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

GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL:					
519.22.00	Retirement	350,328	480,982	273,913	428,556
519.23.01	Retiree & COBRA Insurance	85,801	100,050	107,112	123,959
519.24.00	Workers' Compensation	104,828	137,590	115,450	-
519.25.00	Unemployment Compensation	8,525	21,852	22,000	12,000
	Subtotal:	549,482	740,474	518,475	564,515
OPERATING:					
519.31.00	Legal Services	48,357	68,342	51,170	63,660
519.31.02	Professional Services-Grant Writer	20,580	9,596	-	-
519.31.03	Professional Services-Comp Plan	7,375	11,475	-	20,300
519.31.05	Professional Services-New Emp'ee Medical	830	944	430	825
519.31.07	Professional Services-Consultants	-	5,825	5,000	-
519.32.00	Audits	38,500	37,717	38,500	-
519.40.01	P&FF Pension: Conference Expenses	1,135	-	1,000	1,000
519.40.02	GEP Pension: Conference Expenses	-	-	800	800
519.41.00	Communications	22,881	6,093	20,000	15,000
519.41.01	Internet	37,283	37,146	37,645	14,538
519.41.02	Telephone/communications	19,680	28,668	27,059	23,508
519.41.04	Legal Ads, Recording	5,244	5,182	6,300	-
519.41.05	Security Call Box/Cameras	2,633	1,850	2,000	1,860
519.42.00	Postage	11,438	11,656	14,470	12,100
519.43.00	Electricity	123,499	171,790	123,915	166,575
519.43.01	Sewer & Water	22,974	22,298	21,720	22,330
519.45.00	Insurance - Property, Liability, Auto, Flood	251,117	230,088	239,038	226,906
519.46.00	Equipment Maintenance	2,708	7,775	8,950	-
519.47.00	Printing, All Departments	2,876	3,528	3,500	3,240
519.47.01	Codification	-	-	6,500	-
519.47.02	Copier Rental	10,575	12,192	8,000	12,276
519.49.00	Minor Apparatus	644	745	1,000	-
519.49.01	Employee Recognition Awards	534	-	-	-
519.49.02	Grant Expenses	61	-	-	-
519.49.03	Election Costs	-	9,520	600	-
519.49.06	Banking Fees	6,712	5,042	6,000	6,379
519.49.13	Bad Debt Write Off	-	315	-	208
519.51.00	Office Supplies	4,193	8,886	7,500	5,351
519.51.01	Copier Paper	-	-	2,700	4,046
519.54.00	Tuition, Higher Education	6,562	15,970	2,500	5,000
519.54.01	P&FF Pension: Publications, Subscriptions	23	2,250	250	250
519.54.02	GEP Pension: Publications, Subscriptions	-	-	250	250
	Subtotal:	648,414	714,893	636,797	606,402

GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
NON-OPERATING:					
519.90.01	Refund Prior Year Revenue	11,829	249	-	-
	Subtotal:	11,829	249	-	-
TOTAL GENERAL GOVERNMENT SERVICES EXPENDITURES:		1,209,725	1,455,616	1,155,272	1,170,917



Legislative

City of Satellite Beach City Council

Mayor
Frank Catino

Vice Mayor
Mark Brimer

Councilwoman
Sheryl Denan

Councilwoman
Lorraine Gott

Councilman
Dominick
Montanaro

GENERAL FUND - 001 / DEPARTMENT DETAIL - 011

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



City Clerk's Department

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



Department Initiatives for FY 2013/2014

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

GENERAL FUND - 001 / DEPARTMENT DETAIL - 012

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL:					
512.12.00	Salaries	-	-	-	118,932
512.12.01	Vacation & Sick Leave	-	-	-	2,273
512.14.00	Overtime	-	-	-	2,783
512.21.00	FICA	-	-	-	9,485
512.22.00	Retirement Contributions	-	-	-	6,086
512.23.00	Other Benefits	-	-	-	22,137
	Subtotal:	-	-	-	161,696
OPERATING:					
512.40.00	Travel/Business Trip Expense	-	-	-	3,380
512.41.04	Legal Ads, Recording	-	-	-	4,974
512.46.00	Equipment Maintenance	-	-	-	1,169
512.47.01	Codification	-	-	-	4,958
512.49.00	Minor Apparatus	-	-	-	200
512.49.03	Election Costs	-	-	-	1,226
512.52.00	Operational Supplies	-	-	-	471
512.54.00	Tuition, Membership, & Publications	-	-	-	710
	Subtotal:	-	-	-	17,088
CAPITAL OUTLAY:					
512.64.01	Computers & Software	-	-	-	-
512.64.02	Equipment	-	-	-	1,500
	Subtotal:	-	-	-	1,500
TOTAL CITY CLERK'S DEPARTMENT EXPENDITURES:		-	-	-	180,284



Support Services Department

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



Department Initiatives for FY 2013/2014

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

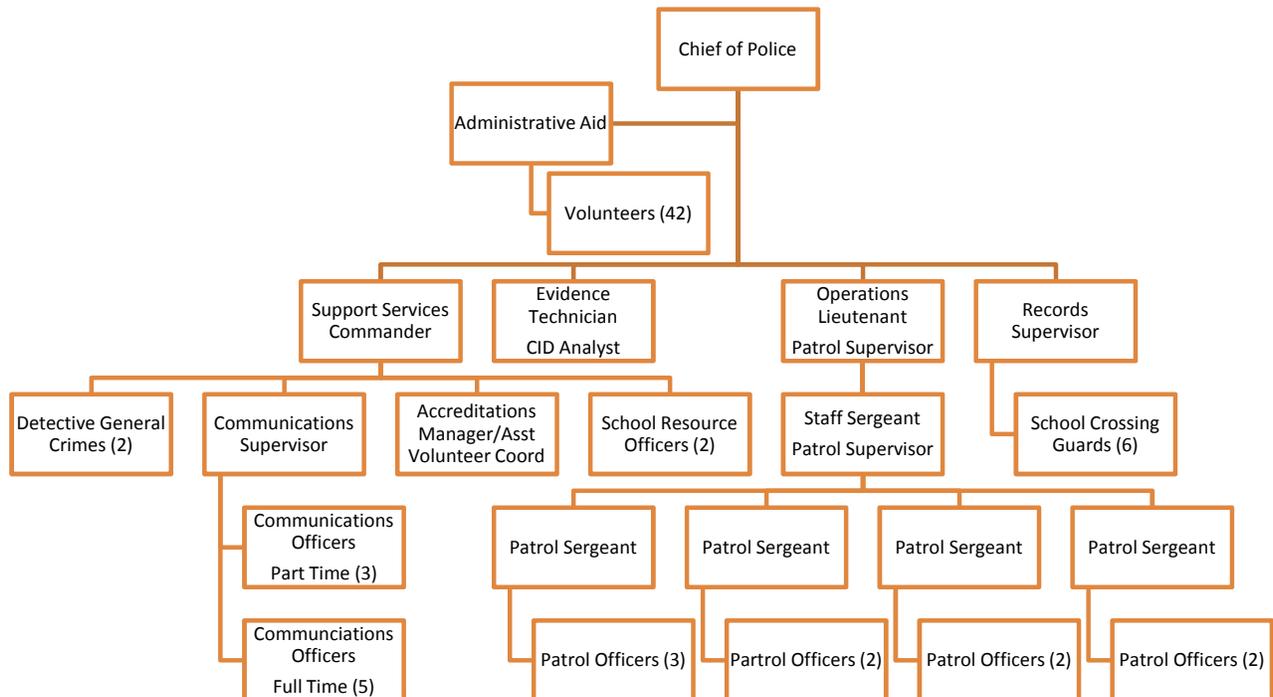
GENERAL FUND - 001 / DEPARTMENT DETAIL - 013

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL:					
513.12.00	Salaries	662,884	573,742	529,185	435,161
513.12.01	Vacation & Sick Leave	-	-	-	2,217
513.13.00	Part-Time	8,554	25,215	-	-
513.14.00	Overtime	1,373	1,766	-	-
513.21.00	FICA	46,708	43,011	40,331	31,909
513.22.00	Retirement Benefits	-	-	-	19,750
513.23.00	Other Benefits	92,686	81,025	79,881	66,989
	Subtotal:	812,205	724,759	649,397	556,026
OPERATING:					
513.31.12	Professional Services-Payroll Processing	-	-	-	20,556
513.32.00	Audits	-	-	-	38,500
513.40.00	Travel/Business Trip Expense	5,281	2,254	4,710	7,750
513.46.00	Equipment Maintenance	5,314	1,857	1,975	4,500
513.49.00	Minor Apparatus	634	535	780	5,000
513.52.00	Operational Supplies	715	1,280	405	1,000
513.54.00	Tuition, Membership, & Publications	4,144	3,727	3,520	2,748
	Subtotal:	16,088	9,653	11,390	80,054
CAPITAL OUTLAY:					
513.64.01	Computers & Software	-	-	800	46,000
516.64.02	Equipment	4,846	-	-	-
	Subtotal:	4,846	-	800	46,000
TOTAL SUPPORT SERVICES DEPARTMENT EXPENDITURES:		833,139	734,412	661,587	682,080



Police Department

The Police Department functions include patrol, criminal investigations, communications (dispatch), records and evidence management, and administrative support to the department members and the City. The Police Department also includes the Professional Standards division, since the Police Department is an accredited department.



Department Initiatives for FY 2013/2014

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

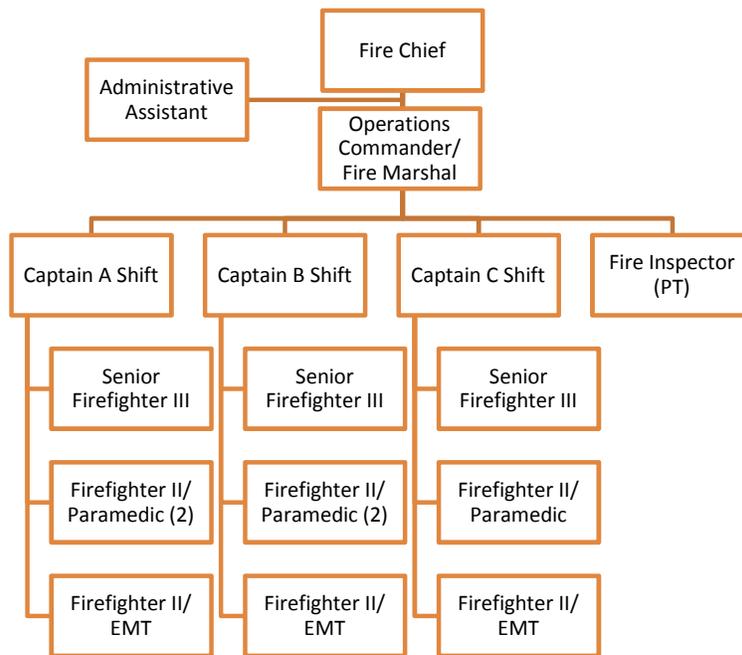
GENERAL FUND - 001 / DEPARTMENT DETAIL - 021

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL:					
521.12.00	Salaries	1,563,620	1,450,688	1,389,469	1,411,074
521.12.01	Vacation & Sick Leave Relief	-	-	12,000	27,128
521.12.02	Holiday pay	-	-	50,870	50,278
521.13.00	Part-time Salaries	62,124	43,211	59,150	60,774
521.14.00	Overtime	62,454	50,803	52,000	61,808
521.15.00	Dispatchers Differential	5,009	4,696	5,500	5,300
521.15.01	Incentives	16,951	16,310	21,480	21,240
521.21.00	FICA	125,041	119,849	121,671	120,827
521.22.00	Retirement Contributions	455,149	491,183	423,995	280,790
521.23.00	Other Benefits	291,976	282,206	273,837	367,588
	Subtotal:	2,582,324	2,458,946	2,409,972	2,406,807
OPERATING:					
521.35.00	Investigative Expenses	210	763	800	750
521.40.00	Travel/Business Trip Expense	2,434	1,820	1,938	3,000
521.44.00	Equipment Rental	13,291	15,416	14,296	14,300
521.46.00	Equipment Maintenance	27,621	25,218	22,949	23,000
521.46.01	Equipment Maintenance - 911 Grant	5,911	6,019	-	-
521.49.00	Minor Apparatus	5,335	1,826	1,110	1,500
521.49.07	Minor Apparatus - 911 Grant	343	399	-	-
521.49.08	Emergency Preparedness	-	-	250	250
521.49.09	Crime Prevention	979	366	662	750
521.49.10	Emergency Response Team	198	500	128	500
521.52.00	Operating Expenses	12,944	14,953	11,420	12,000
521.52.01	Accreditation Expenses	1,469	2,316	475	500
521.52.02	Wearing Apparel	7,827	7,900	7,345	7,850
521.54.00	Tuition, Membership, Publications	1,893	2,134	1,957	2,000
521.54.03	Training per State Statute	200	1,507	3,000	3,000
521.54.04	City Funded Training	3,195	4,188	5,422	8,000
521.54.05	City Funded Training 911 Grant	471	519	650	-
	Subtotal:	84,321	85,844	72,402	77,400
CAPITAL OUTLAY:					
521.64.01	Computers & Software	4,149	-	1,200	-
521.64.02	Police Equipment	-	863	-	-
	Subtotal:	4,149	863	1,200	-
TOTAL POLICE DEPARTMENT EXPENDITURES:		2,670,794	2,545,653	2,483,574	2,484,207



Fire Department

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



Department Initiatives for FY 2013/2014

- * Begin the process to achieve Fire Service Agency Accreditation within the next five years.
- * Re-initiate the community health component of the Communities for a Lifetime Program.
- * Enhance the Public Education and Prevention Programs.

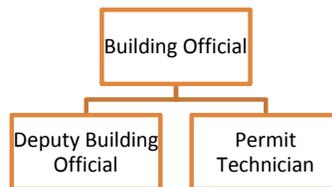
GENERAL FUND - 001 / DEPARTMENT DETAIL - 022

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL:					
522.12.00	Salaries	881,770	862,329	796,955	781,239
522.12.01	Vacation & Sick Leave	-	-	-	20,798
522.12.02	Holiday Pay	-	-	20,208	19,741
522.13.00	Part-Time	-	-	-	11,997
522.14.00	Overtime	90,016	64,132	48,482	76,939
522.14.00	Mandatory Dept Training	-	-	4,129	-
522.15.01	Incentives	65,541	64,818	63,346	59,974
522.15.02	State Mandated Incentives	5,270	5,191	5,160	5,040
522.21.00	FICA	75,776	74,974	71,663	69,812
522.22.00	Retirement Contributions	362,636	362,292	288,915	202,155
522.23.00	Other Benefits	188,255	190,943	176,061	280,479
	Subtotal:	1,669,264	1,624,679	1,474,919	1,528,174
OPERATING:					
522.31.06	Professional Services - Medical	4,873	-	2,915	6,375
522.34.00	Contract Services/Volunteers	26,222	27,864	20,968	20,547
522.40.00	Travel/Business Trip Expense	1,873	2,996	3,015	4,045
522.46.00	Equipment Maintenance	4,128	7,290	6,400	6,550
522.46.02	Motor Vehicle Maintenance	22,629	19,921	17,900	20,870
522.49.00	Minor Apparatus	16,524	2,777	2,340	3,100
522.52.00	Operational Supplies	14,379	10,034	12,172	12,850
522.52.02	Wearing Apparel	4,371	24,864	4,567	4,615
522.54.00	Tuition, Memberships, Publications	35,755	10,656	6,240	6,965
	Subtotal:	130,754	106,402	76,517	85,917
CAPITAL OUTLAY:					
522.64.03	Instruments & Implements	8,068	-	-	-
	Subtotal:	8,068	-	-	-
TOTAL FIRE DEPARTMENT EXPENDITURES:		1,808,086	1,731,081	1,551,436	1,614,091



Building & Zoning Department

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



Department Initiatives for FY 2013/2014

- * Cross-train staff on all interdepartmental activities.
- * Increase training to meet licensing and ISO requirements.
- * Continue to streamline processes towards greater efficiency.

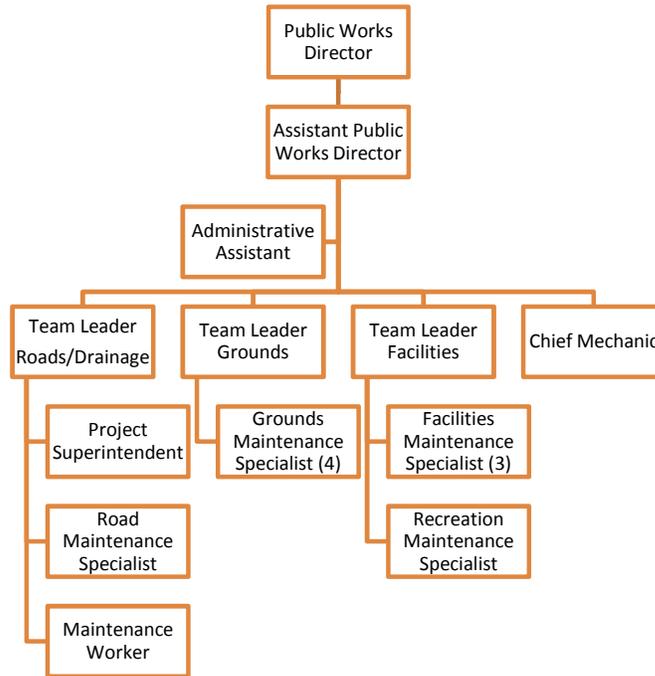
GENERAL FUND - 001 / DEPARTMENT DETAIL - 024

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL:					
524.12.00	Salaries	211,916	171,734	171,717	176,869
524.14.00	Overtime	-	-	-	1,286
524.21.00	FICA	15,863	13,385	13,136	13,372
524.22.00	Retirement Contributions	-	-	-	8,908
524.23.00	Other Benefits	25,982	25,936	22,743	29,665
	Subtotal:	253,761	211,055	207,596	230,100
OPERATING:					
524.34.06	Other Contract Services	1,200	1,200	16,200	1,200
524.40.00	Travel/Business Trip Expense	86	229	1,000	3,500
524.46.00	Equipment Maintenance	198	-	100	700
524.49.00	Minor Apparatus	-	(21)	159	159
524.51.01	Code Enforcement Expense	-	300	50	50
524.52.00	Operating Expenses	7	23	50	200
524.52.02	Wearing Apparel	100	-	-	250
524.54.00	Tuition, Membership, Publications	425	1,970	1,000	1,075
	Subtotal:	2,016	3,701	18,559	7,134
CAPITAL OUTLAY:					
524.64.01	Computers & Software	-	-	600	-
	Subtotal:	-	-	600	-
TOTAL BUILDING & ZONING DEPARTMENT EXPENDITURES:		255,777	214,756	226,755	237,234



Public Works Department

The Public Works Department maintains the City facilities and infrastructure (including grounds, roads, and drainage) as well as the City's vehicles. The Department also manages the City's emergency response and stormwater compliance.



Department Initiatives for FY 2013/2014

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

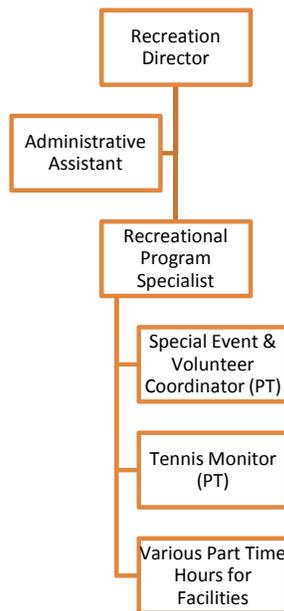
GENERAL FUND - 001 / DEPARTMENT DETAIL - 039

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL:					
539.12.00	Salaries	646,876	603,995	518,800	598,288
539.12.01	Vacation & Sick Leave	-	-	-	7,913
539.13.00	Part-time Salaries	41,794	14,429	19,718	-
539.14.00	Overtime	8,343	13,600	8,000	3,000
539.15.01	Incentives	502	503	500	500
539.21.00	FICA	52,324	49,009	41,847	45,328
539.22.00	Retirement Contributions	-	-	-	21,975
539.23.00	Other Benefits	124,352	121,362	108,434	191,472
	Subtotal:	874,191	802,898	697,299	868,476
OPERATING:					
539.40.00	Travel/Business Trip Expense	324	12	-	500
539.44.00	Equipment Rentals	2,090	3,069	1,963	3,000
539.46.00	Equipment Maintenance	9,986	8,018	9,500	10,000
539.46.02	Maintenance Motor Vehicles	54,472	37,117	44,000	40,000
539.46.03	Traffic Signal (contract)	6,435	18,291	7,000	7,000
539.46.04	Maintenance Building & Grounds	76,094	48,591	69,500	70,700
539.46.05	Contract Maintenance	74,277	88,448	119,000	138,000
539.46.06	Sign Maintenance	6,072	5,078	5,500	4,500
539.46.07	Field Lighting	980	-	-	-
539.49.00	Minor Apparatus	2,678	2,427	3,000	3,000
539.49.11	Beautification (Public Works)	2,115	1,994	-	-
539.52.00	Operating Expenses	2,553	4,200	2,000	3,000
539.52.02	Wearing Apparel	3,233	3,673	2,600	3,000
539.52.03	Motor Vehicle Fuels	134,456	124,266	156,710	142,000
539.52.04	Mechanic's Tools	-	-	500	500
539.32.05	Janitorial Supplies	16,978	16,328	17,500	18,000
539.33.00	Road Materials & Supplies	8,615	15,327	13,500	14,000
539.33.01	Sidewalks and Crosswalks	5,809	7,398	11,500	11,500
539.34.00	Tuition, Membership, Publications	60	176	500	500
	Subtotal:	407,227	384,413	464,273	469,200
CAPITAL OUTLAY:					
539.64.01	Computers & Software	-	-	600	-
539.64.02	Equipment	2,211	1,797	-	3,000
539.69.00	Public Works Improvem'ts Other than Bldgs:	1,810	-	-	-
	Subtotal:	4,021	1,797	600	3,000
TOTAL PUBLIC WORKS DEPARTMENT EXPENDITURES:		1,285,439	1,189,108	1,162,172	1,340,676



Recreation Department

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



Department Initiatives for FY 2013/2014

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

GENERAL FUND - 001 / DEPARTMENT DETAIL - 072

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
PERSONNEL:					
572.12.00	Salaries	216,319	207,004	183,089	200,731
572.12.01	Vacation & Sick Leave Relief	-	-	1,000	6,710
572.13.00	Part-time Salaries	83,015	66,391	62,293	81,074
572.14.00	Over Time	864	949	1,500	2,200
572.21.00	FICA	22,332	21,399	18,963	22,153
572.22.00	Retirement Contributions	-	-	-	3,786
572.23.00	Other Benefits	21,712	27,188	27,181	37,579
	Subtotal:	344,242	322,931	294,026	354,233
OPERATING:					
572.34.01	Program Instructors	318,393	319,114	323,000	381,360
572.34.02	Program Activities	11,442	9,233	10,600	15,600
572.34.03	Community Activities	1,573	1,445	1,600	1,600
572.40.00	Travel/Business Trip Expense	640	361	600	800
572.46.00	Equipment Maintenance	8,106	11,327	7,900	8,160
572.46.04	Maintenance-Buildings, Grounds	358	415	630	1,630
572.47.00	Printing & Binding	10,453	9,840	6,000	8,600
572.49.00	Minor Apparatus	3,939	4,985	3,618	3,618
572.52.00	Operating Expenses	3,405	2,067	2,050	2,660
572.54.00	Tuition, Membership, Publications	760	215	75	275
	Subtotal:	359,069	359,002	356,073	424,303
CAPITAL OUTLAY:					
572.64.01	Computers & Equipment	-	-	600	-
572.64.02	Recreation Equipment	-	1,046	-	-
	Subtotal:	-	1,046	600	-
TOTAL RECREATION DEPARTMENT EXPENDITURES:		703,311	682,979	650,699	778,536

GENERAL FUND - 001 / DEPARTMENT DETAIL - 081

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

GENERAL FUND - 001 / DEPARTMENT DETAIL - 090

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

Special Revenue Funds



COMMUNITY SERVICES SPECIAL REVENUE FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
MISCELLANEOUS:					
RECYCLING					
120-361.10.00	Interest - Recycling Revenue	224	274	40	166
120-365.00.00	Sale of Recyclables	12,259	11,835	10,000	11,900
	Subtotal:	12,483	12,109	10,040	12,066
SAMSONS ISLAND					
130-361.10.00	Interest - Samsons Island	67	55	-	69
130-366.00.00	Donations - Samsons Island	380	140	-	-
	Subtotal:	447	195	-	69
BEAUTIFICATION BOARD					
131-361.10.00	Interest - Beautification Board	341	259	350	183
131-366.00.00	Donations - Beautification Board	200	108	-	-
131-369.90.06	Satellite Beach Tags	395	395	-	-
131-369.90.07	Beautification Board Tree Sale	2,427	1,836	2,500	1,500
	Subtotal:	3,363	2,598	2,850	1,683
ADVANCED LIFE SUPPORT (ALS)					
641-342.90.00	Fire Dept. Classes	6,005	4,295	4,200	2,200
641-361.10.00	Interest - Advanced Life Support	946	440	900	194
641-366.00.00	Donations - Advanced Life Support	7,827	2,178	2,500	-
	Subtotal:	14,778	6,913	7,600	2,394
COMMUNITY SERVICES TRUST					
642-361.10.00	Interest - Community Services	111	72	100	271
642-361.10.99	Interest - Loss on Investments	47	76	-	5
642-366.00.00	Donations - Community Services	1,346	1,938	-	-
	Subtotal:	1,504	2,086	100	276
RECREATION TRUST FUND					
643-361.10.00	Interest - Recreation Trust Fund	426	307	450	127
643-366.00.00	Contributions / Donations	851	616	-	-
643-366.00.03	Donations for Tennis Improvem't	1,562	369	-	-
	Subtotal:	2,839	1,292	450	127
OCEANFRONT PROPERTY ACQUISITION					
644-361.10.00	Interest - Oceanfront Property Acq.	2,206	1,198	-	-
644-366.00.02	Fundraising	1,130	100	-	-
	Subtotal:	3,336	1,298	-	-
	Subtotal MISCELLANEOUS:	38,750	26,491	21,040	16,615

COMMUNITY SERVICES SPECIAL REVENUE FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

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

COMMUNITY SERVICES SPECIAL REVENUE FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

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

COMMUNITY SERVICES SPECIAL REVENUE FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

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

STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - 000

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

STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - AS SHOWN

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

LAW ENFORCEMENT TRUST FUND - 135 / DEPARTMENT DETAIL - 000

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

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

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

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

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

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

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
OPERATING:					
000-559.12.00	Salary/Wages & Benefits - CRA Director	104,259	19,233	85,000	-
000-559.31.00	Legal Services	-	-	30,000	9,000
000-559.31.07	Consultant Fees	5,959	55,936	20,000	-
000-559.31.10	Planning Services	-	-	90,000	-
000-559.34.07	ILA with Brevard Co. for TIF Refunding	-	-	-	117,316
000-559.40.00	Travel - Business Trips	2,844	834	2,500	7,000
000-559.43.00	Electricity	62,314	-	-	-
000-559.46.09	Property Maintenance Fees	-	-	5,000	-
000-559.48.00	Business Development & Promotions	3,178	210	4,000	-
000-559.48.01	Façade Grant Program	145,341	7,462	-	-
000-559.49.06	Banking Fees	2,138	3,872	2,000	10,761
000-559.51.00	Office Supplies	916	50	1,000	-
000-559.52.00	Operating Supplies	2,787	249	2,000	18,154
000-559.54.00	Tuition, Membership, & Publications	1,931	1,585	1,500	-
	Subtotal:	331,667	89,431	243,000	162,231
NON-OPERATING:					
081-581.91.00	Interfund Memo of Understanding (MOU)	-	-	17,000	85,030
081-581.91.00	Transfer to General Fund	5,000	-	-	199,755
	Subtotal:	5,000	-	17,000	284,785
DEBT SERVICE:					
082-559.71.02	CRA Line of Credit - Principal	243,300	253,900	265,000	276,100
082-559.72.02	CRA Line of Credit - Interest	224,543	214,417	199,990	218,601
	Subtotal:	467,843	468,317	464,990	494,701
CAPITAL OUTLAY:					
000-559.61.01	Property Disposition Costs	2,000	-	5,000	-
000-559.69.02	South Patrick Drive Improvement	-	2,131	179,500	-
000-559.69.03	Master AIA Streetscape	21,725	-	-	97,850
000-559.69.06	Beach Access Improvements	3,179	-	322,677	30,000
000-559.69.20	A1A Corridor Concept Plan	-	-	-	10,000
	Subtotal:	26,904	2,131	507,177	137,850
ADDITION TO RESERVES:					
090-590.90.02	Additions to Reserves	408,060	363,348	580,111	-
	Subtotal:	408,060	363,348	580,111	-
TOTAL COMMUNITY REDEVELOPEMENT FUND EXPENDITURES:		1,239,474	923,227	1,812,278	1,079,567

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
TAXES:					
000-314.10.00	Utility Tax - Electricity	385,612	375,069	360,000	365,000
000-314.80.00	Utility Tax - Propane	11,522	14,509	9,000	10,000
	Subtotal:	397,134	389,578	369,000	375,000
INTERGOVERNMENTAL:					
000-331.00.00	Federal Grants	72,330	-	-	-
000-334.70.10	DoE Muni Bldg Energy Update Grant	34,042	129,160	-	-
	Subtotal:	106,372	129,160	-	-
MISCELLANEOUS:					
000-361.10.00	Interest	2,923	2,853	2,500	939
000-366.00.00	Contributions / Donations	10,000	1	-	-
	Subtotal:	12,923	2,854	2,500	939
OTHER REVENUE SOURCES:					
000-380.00.00	Fund Balance	-	-	-	284,747
000-383.00.00	Capital Lease Proceeds	-	-	31,000	-
081-381.91.25	Transfer from Stormwater Utility Fund	272,873	-	-	-
081-381.91.40	Transfer from Comm. Redev. Trust Fund	5,000	-	-	-
	Subtotal:	277,873	-	31,000	284,747
	TOTAL CAPITAL ASSETS FUND REVENUES:	794,302	521,592	402,500	660,686

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
IMPROVEMENTS:					
000-519.49.06	Banking Fees	672	1,033	700	881
000-539.63.15	DeSoto Parkway Improvements	76,192	-	-	-
000-539.63.18	Annual Street Repaving Projects	-	-	-	50,000
000-559.69.13	Montecito CDD Signage Exp	15,308	-	-	-
000-572.69.14	DRS Monument Sign	8,990	-	-	-
000-572.69.15	DoE Muni Bldg Energy Update Grant	34,041	124,983	-	-
000-572.69.16	Football Field Expansion Project	-	-	-	60,000
	Subtotal:	135,203	126,016	700	110,881
SUPPORT SERVICES DEPT:					
013-513.64.01	Administrative Computers & Software	-	-	4,000	96,000
013-513.64.02	Administrative Equipment - City Wide	-	-	38,074	-
	Subtotal:	-	-	42,074	96,000
POLICE DEPT:					
021-521.64.01	Police Computers & Software	-	-	4,000	-
021-521.64.02	Police Equipment	-	-	6,432	7,000
021-521.64.04	Police Vehicles	7,403	33,991	39,000	-
	Subtotal:	7,403	33,991	49,432	7,000
FIRE DEPT:					
022-522.64.01	Fire Computers & Software	-	-	4,000	-
022-522.64.02	Fire Equipment	10,431	-	-	3,500
022-522.64.04	Fire Vehicles	-	27,376	-	-
	Subtotal:	10,431	27,376	4,000	3,500
PUBLIC WORKS DEPT:					
039-539.64.02	Public Works Equipment	-	-	11,100	25,900
039-539.64.04	Public Works Vehicles	272,873	-	-	40,000
	Subtotal:	272,873	-	11,100	65,900
RECREATION DEPT:					
072-572.64.01	Recreation Computers & Software	-	-	4,000	-
	Subtotal:	-	-	4,000	-
	Subtotal Departmental Capital Assets:	425,910	187,383	111,306	283,281
DEBT SERVICE:					
082-517.71.19	Lease Principal - Consolidated Debt	258,100	266,554	275,182	284,199
082-517.71.20	Lease Principal - PD '13 Dodge Charger	-	-	-	7,039
082-517.71.20	Lease Principal - Pinnacle Police RMS	-	-	-	18,710
082-517.72.19	Lease Interest - Consolidated Debt	30,926	22,472	13,844	4,936
082-517.72.20	Lease Interest - PD '13 Dodge Charger	-	-	-	1,224
082-517.72.21	Lease Interest - Pinnacle Police RMS	-	-	-	15,297
	Subtotal:	289,026	289,026	289,026	331,405

CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	ACTUAL FY 11/12	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 13/14
	NON-OPERATING:				
081-581.91.01	Transfer to General Fund	-	3,718	-	46,000
	Subtotal:	-	3,718	-	46,000
	RESERVES:				
090-590.90.02	Additions to Reserves	79,366	41,465	2,168	-
	Total Additions to Reserves & Non-Operating:	79,366	41,465	2,168	-
	TOTAL CAPITAL ASSETS FUND EXPENDITURES:	794,302	521,592	402,500	660,686

Planning for the Future





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

The CIP identifies capital improvements to be addressed over the next five years, presented in the following sections based on the type of improvement: infrastructure, facilities, equipment, fleet, and technology. It identifies the revenue source (fund) which will fund the improvements, including any awarded grant funds pending at the time the CIP is created. There may be other capital improvements listed in the CIP that are eligible for grant funds, and those grants will be pursued and listed as a funding source when awarded.

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

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

As with most other local governments, the fiscal uncertainty resulting from the economic downturn caused the City to stop funding capital improvements in the last five years. Therefore, for at least the next three years, the City will focus on resuming facility maintenance and road repaving efforts. Enhancements other than Community Redevelopment Fund projects begin in years FY 17/18 and FY 18/19.

Project Name	Funding Source	Estimated					
		Cost	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Infrastructure							
Annual Street Resurfacing	CAF	\$ 450,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000
SBSRP Parking Lot Resurfacing	CAF	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
200 Block Wilson Avenue Rebuild	CAF	\$ 350,000	\$ -	\$ -	\$ -	\$ 350,000	\$ -
Stormwater Line Replacement	SU	\$ 250,000	\$ -	\$ 25,000	\$ 75,000	\$ 150,000	\$ -
Lori Lane S/W Project Phase 1	SU/319h Grant	\$ 1,035,354	\$ 91,049	\$ 944,305	\$ -	\$ -	\$ -
Lori Lane S/W Project Phase 2	SU	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
A1A Improvements	CRF	\$ 547,850	\$ 97,850	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000
Septic Removal/Install Sewer	CAF	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -
Shell Street Sewer Line Installment	GF/CRF	\$ 30,000	\$ 30,000	\$ -	\$ -	\$ -	\$ -
TOTAL		\$ 3,493,204	\$ 268,899	\$ 1,219,305	\$ 305,000	\$ 700,000	\$ 1,000,000
Total Capital Assets Fund		\$ 1,230,000	\$ 50,000	\$ 100,000	\$ 130,000	\$ 450,000	\$ 500,000
Total Stormwater Fund		\$ 1,685,354	\$ 91,049	\$ 969,305	\$ 75,000	\$ 150,000	\$ 400,000
Total Community Redevelopment Fund		\$ 567,850	\$ 117,850	\$ 150,000	\$ 100,000	\$ 100,000	\$ 100,000
Total General Fund		\$ 10,000	\$ 10,000	\$ -	\$ -	\$ -	\$ -

Project Name	Funding Source	Estimated Cost						
		FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18		
Facilities								
Police Department Renovations	GF	\$ 90,000	\$ -	\$ 15,000	\$ -	\$ -	\$ -	\$ 75,000
Public Works Garage Doors	CAF	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Floor Replacement (all facilities)	GF	\$ 145,000	\$ -	\$ 30,000	\$ 20,000	\$ -	\$ -	\$ 95,000
Building for Vac-Truck	SU	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Civic Center Renovations	GF	\$ 100,000	\$ -	\$ 100,000	\$ -	\$ -	\$ -	\$ -
Air Conditioner Replacements	CAF	\$ 24,000	\$ -	\$ -	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Pelican Bch Park Restrooms Roof	CAF	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ -
Ballfield Fencing	CAF	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000	\$ -	\$ -
Tennis Courts Lighting & Resurfacing	CAF	\$ 53,000	\$ -	\$ 53,000	\$ -	\$ -	\$ -	\$ -
Recreation Docks Maintenance	CAF	\$ 12,000	\$ -	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Playground Replacements	CRF/CAF	\$ 120,000	\$ -	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Field Scoreboards	CAF	\$ 14,000	\$ -	\$ -	\$ 14,000	\$ -	\$ -	\$ -
SBSRP Football Press Box/Concession	CAF	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 20,000
Football Field Expansion & Upgrades	CAF	\$ 60,000	\$ 60,000	\$ -	\$ -	\$ -	\$ -	\$ -
SBSRP Field Lighting (2 of 4 fields)	CAF	\$ 260,000	\$ -	\$ -	\$ -	\$ 130,000	\$ 130,000	\$ 130,000
New Desoto Tennis Courts	CAF	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 85,000
TOTAL		\$ 1,213,000	\$ 60,000	\$ 231,000	\$ 230,000	\$ 246,000	\$ 446,000	
Total Capital Assets Fund		\$ 698,000	\$ 60,000	\$ 56,000	\$ 60,000	\$ 246,000	\$ 276,000	
Total Stormwater Fund		\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -	
Total Community Redevelopment Fund		\$ 30,000	\$ -	\$ 30,000	\$ -	\$ -	\$ -	
Total General Fund		\$ 335,000	\$ -	\$ 145,000	\$ 20,000	\$ -	\$ 170,000	

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

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

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

TOTAL ALL FUNDS	TOTAL	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Total Capital Assets Fund	\$ 3,278,500	\$ 308,400	\$ 353,600	\$ 491,500	\$ 897,500	\$ 1,227,500
Total Stormwater Fund	\$ 1,835,354	\$ 91,049	\$ 969,305	\$ 225,000	\$ 150,000	\$ 400,000
Total Community Redevelopment Fund	\$ 597,850	\$ 117,850	\$ 180,000	\$ 100,000	\$ 100,000	\$ 100,000
Total General Fund	\$ 373,000	\$ 23,000	\$ 156,500	\$ 23,500	\$ -	\$ 170,000

GLOSSARY

Ad Valorem (Property Tax) – A tax levied on the assessed value of real and personal property located within the City, a major revenue category reflecting the value of both real and personal property. Property taxes are determined by multiplying the rate of taxation, expressed in mills times the non-exempt value of property.

Appropriation – The legal authorization granted by the City Council to spend public funds.

Assessed Value – The value set by the County Property Appraiser on real and personal taxable property as a basis for levying taxes.

Balanced Budget – According to Florida Statute, the amount available from taxation and other sources, including amounts carried over from prior fiscal years, must equal the total appropriation for expenditures and reserves.

Budget – A plan of financial operation embodying an estimate of proposed expenditures for the fiscal year and the proposed means of financing such expenditures. The term also denotes the officially approved expenditure ceiling under which the City and its departments operate.

Budget Calendar – Refers to a schedule of key dates or milestones that the City follows in preparation and adoption of the budget.

Capital Expenditures – Expenditures over \$750, which result in the acquisition of or addition to fixed assets. Includes the cost of land, buildings, improvements other than buildings, machinery, furniture, and equipment.

Capital Improvement Plan (CIP) – A financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

Financial Accounting Standards Board (FASB) - A private, not-for-profit organization whose primary purpose is to develop generally accepted accounting principles (GAAP) within the United States in the public's interest.

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts recording cash and/or other resources together with all related liabilities, obligations, reserves, and equities which are segregated for the purpose of carrying on specific activities or attaining certain objectives.

Fund Balance – The difference between assets and liabilities accounted for in a governmental unit. A positive ending fund balance from one fiscal year can be utilized as a resource for the following year’s activities.

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

Governmental Accounting Standards Board (GASB) - An organization whose main purpose is to improve and create accounting reporting standards or generally accepted accounting principles (GAAP).

General Fund – Accounts for all unrestricted resources except those that are required to be accounted for in another fund. This fund accounts for most of the current operating activities of the governmental unit (administration, police, and fire for example)

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

Operating Expenses – Expenditures for goods and services which primarily benefit the current period such as professional fees, travel, utility and communication service, maintenance of equipment, office supplies and motor fuels.

Ordinance – A formal legislative enactment by the City Council. If it is not in conflict with any higher form of law such as a statute or constitutional provision, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Personnel Services – Expenditures for salaries and wages, overtime, shift differential, social security matching, retirement contribution, life and health insurance, workman’s compensation and unemployment compensation.

Property Tax (Ad Valorem tax) – Refers to a tax levied on the assessed value of real and personal property located within the City.

Reserves – An account used to indicate that a portion of fund equity is restricted for a specific purpose.

Revenues – Increases in a fund’s net current assets from other than expenditures, refunds, residual equity transfers, operating transfers in, and other financing sources.

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

Special Revenue Funds – Accounts for the proceeds of specific revenue sources that are restricted by law or administrative action to expenditures for specific purposes.

Tax Increment Financing (TIF) – A mechanism for using property taxes to stimulate investment in economically depressed areas. This involves identifying the depressed areas then reinvesting property taxes generated as a result of new construction in projects designated to further enhance the area’s economic vitality.

Transfers – Monies shifted from one fund into another. It is listed as expenditure in the former and revenue in the latter.

Trim – Truth in millage (section 200.065 F.S.) State Law governing the Ad Valorem Tax process.

Total Operating Revenues – All revenues except for other financing sources and cash balance forward.