

# City of Satellite Beach Proposed Operating Budget & Capital Improvements Plan Fiscal Year 2014-2015



*On the path to a better  
tomorrow...*





GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**City of Satellite Beach**

**Florida**

For the Fiscal Year Beginning

**October 1, 2013**

Executive Director

**Elected Officials:**

Mayor  
Vice Mayor  
Councilmembers

Frank Catino  
Lorraine Gott  
Mark Brimer  
Sheryl Denan  
Dominick Montanaro

**Executive Leadership Team:**

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



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



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July 16, 2014

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 2014/15 in the amount of \$12,523,034. 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.

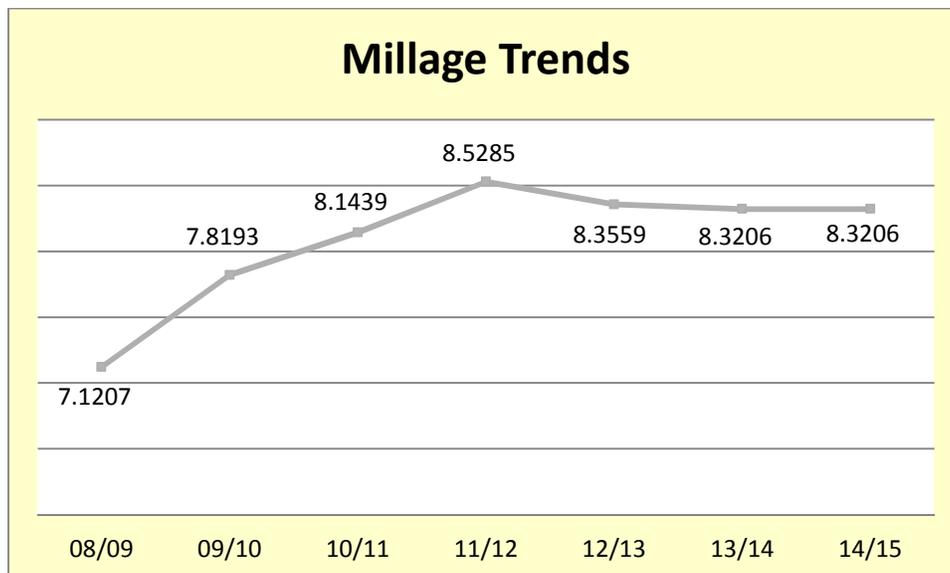
The proposed budget was drafted with three underlying objectives:

- Create an environment that fosters and encourages investment in our City;
- Provide services that improve the quality of life for our residents; and
- Maintain and sustain existing equipment, infrastructure, and facilities.

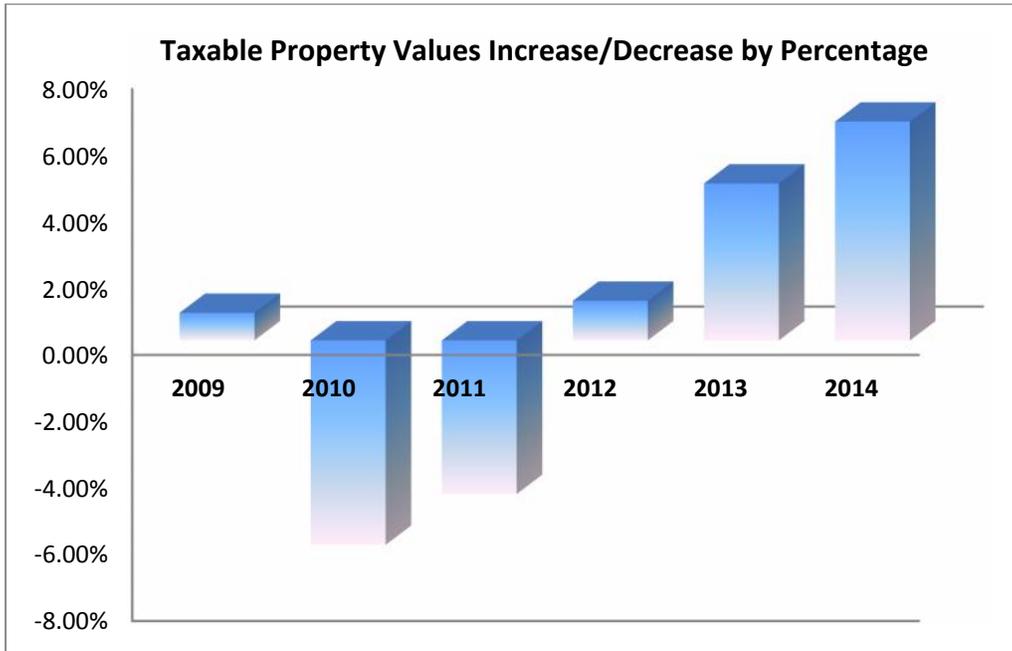
**Budget Highlights**

***Millage Rate & Ad Valorem (Property Tax) Revenues***

The proposed FY 2014/15 General Fund budget is balanced at a millage rate of 8.3206 mills, the same rate levied last fiscal year (FY 2013/14). By maintaining the existing millage, the net ad valorem revenues are projected to be \$5,601,350 as compared to \$5,259,173 in FY 2013/14.



Our City’s 2014 preliminary taxable property values from the Brevard County Property Appraiser have increased 6.58% over the 2013 values. This increase compares to the increase experienced in 2013 and is a positive financial indicator for our City, demonstrating the exceptional quality of life our City continues to provide residents through public-safety services, recreation amenities, and redevelopment projects.



With the millage rate of 8.3206, the proposed budget will provide an additional \$345,827 in ad valorem revenues as a result of increased property values. The Community Redevelopment District accounts for approximately \$100,000 of this increase in ad valorem, which must be utilized for redevelopment projects. The trend of increasing property values has been a positive indicator for the City over the past several years that will allow the City to begin a long-range financial planning approach to budgeting. The long-range approach coupled with consistent revenues will assist the City with maintaining or reducing the millage rate in future years without affecting the quality of life in the City of Satellite Beach.

**General Fund Revenue Reductions**

This year the budget was prepared utilizing more accurate and conservative revenue projections than in years past to avoid mid-year budget amendments that reduce revenue projections. In previous fiscal years, the City has consistently reduced ad valorem taxes at mid-year. For example, in FY 12/13 the City budgeted \$5,022,041 and actually received \$4,948,763. This overstatement of revenue by \$73,248 can create fiscal problems and cause budget deficits at year-end if not discovered during the fiscal year.

Furthermore, the City is not expected to receive funding for the First Responder Program, in which Brevard County shares billing revenues for medical transports when the City is the first responder to a medical emergency. This revenue source represents a reduction of \$42,000 to Intergovernmental revenues.

### ***Employee Benefits***

The proposed budget maintains current employee benefits and continues to maintain payroll at levels comparable to FY 13/14. The total payroll for FY 14/15 is approximately \$4.1 million.

The proposed budget funds 100% of employee benefits, which include health, dental, life, vision, and retirement benefits. Like many others throughout Florida and the U.S., our City is continuing to battle rising health-insurance premiums. The proposed budget includes only a 5% increase to premiums for employee coverage from the previous fiscal year. The original increase was expected to be 13%; however, this was not an affordable option for the City and, therefore, plan changes were necessary to reduce premium costs. The changes to the healthcare plan were minor, and the City's healthcare plan continues to provide exceptional benefits to employees.

The budget also requires employees with dependent coverage to pay 50% of the cost of their dependents' coverage, even though the City has absorbed increases to the health-insurance premium for dependent coverage over the past several years. This change was discussed with employees at the beginning of FY 13/14. The City is continuing to be proactive in battling rising health-insurance premiums and is currently in discussions with neighboring communities and the City's healthcare consultant to determine alternative means of reducing rising premiums, such as employee healthcare clinics and supplemental insurance policies.

As a result of the rising health-insurance premiums, the budget does not provide for a Cost of Living Adjustment for employees. However, the City is committed to providing equitable pay in comparison to other municipalities in similar size/location. The City will continue to monitor each individual employee to ensure the City is offering fair and equitable pay within market pay ranges.

### ***Employee Positions***

The proposed FY 2014/15 budget includes no new positions and holds one vacant full-time position open in the Public Works Department until further budgetary items are addressed. The total number of City positions is 81 full-time, three permanent part-time, and 34 temporary part-time.

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

Although the City continues to operate at minimum staffing levels to carry out day-to-day operations, we are continuing to seek volunteers and find other alternative methods to meet staffing demands. The City has provided internship opportunities for college students seeking public-sector employment and has recently partnered with the American Association of Retired Persons (AARP) to fill staffing shortfalls at no cost to the City. In addition, the City continues to provide an inviting environment for volunteers desiring to serve their community and always strives to promote and recognize the efforts of our volunteers.

### ***Reduction in Operating Costs***

Throughout FY 13/14 and continuing into FY 14/15, the City has significantly reduced or maintained operating costs across all Departments. In FY 14/15, the City will continue to realize the savings from competitive bidding efforts, including a \$75,000 annual savings on the City's liability and worker's compensation coverage. The City is also on schedule to receive a new fire truck in FY 14/15 where competitive bidding for purchase financing reduced budgeted yearly costs from \$52,800 to \$42,661 in FY 14/15. In addition, the proposed budget recognizes savings from refinancing higher-interest loans within the Stormwater Utility Fund to take advantage of historically-low interest rates. These are just a few examples of operating costs being reduced without affecting service delivery to residents.

### ***Community Redevelopment Trust Fund ("Redevelopment Fund")***

In 2014, the tax-increment value of the properties within our Redevelopment District increased 15.52% over the 2013 value. The Redevelopment Fund continues to provide for projects identified in the budget and also reimburses the City for personnel and administrative costs associated with operating the CRA.

In FY 14/15, the Community Redevelopment Agency is expected to make improvements to the Shell Street beach access in the amount of \$400,000. The project will include additional parking, restroom facilities, and better access to the beach for our residents. The CRA also has \$698,116 slated for A1A Engineering and Construction for additional improvements to the A1A Corridor in conjunction with the Florida Department of Transportation road-resurfacing project scheduled for 2016. These improvements include additional landscaping, pedestrian crossings, and other safety improvements.

The proposed budget continues to reimburse the County \$101,718 and the City \$173,195 with excess tax-increment revenues in accordance with the Memorandum of Understanding between the CRA and Brevard County. The City will use these excess Redevelopment Fund revenues to increase the General Fund reserves and will continue this practice until FY 2018/19. This will allocate a total of \$1,311,213 to General Fund reserves over the next six years, including FY 2014/15.

### ***Stormwater Utility Fund***

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

As a result of the environmental concerns about our City and State regulations, the budget includes a 30% increase to stormwater fees that will allow the City to continue the necessary planning and funding of stormwater facilities. The projected 30% increase in stormwater rates will generate approximately \$90,000 in additional revenue, which will be used for future projects and maintaining existing facilities.

### ***Capital Assets Fund***

In FY 14/15, the Capital Assets Fund will make the final payment on the David R. Schechter Center. The satisfaction of this debt provides an additional \$284,000 for rehabilitation of existing facilities and/or new capital purchases.

Major projects for FY 14/15 will include:

- Resurface half of the tennis courts (\$33,000)
- Replace dance floors in the Schechter Center (\$40,000)
- Replace police patrol vehicle (\$45,000)
- Replace police administrative vehicle (\$30,000)
- Purchase permitting software for the Building Department (\$25,000).

With the exception of the Building Department software, the proposed projects focus on maintaining the City's existing facilities. New capital projects are not being recommended in this budget due to the greater need for maintaining and improving existing facilities.

***City Reserves***

The budget provides for funding the reserves in the amount of \$173,195. The City will assign 80% to the Stabilization Reserve while the other 20% will be unassigned reserves. The City continues to increase the reserves as part of the City Council Stabilization Reserve Policy adopted in 2013.

In preparing the FY 14/15 budget, staff continues to be conscious of the City's effort to increase reserves and has made reductions where possible to support that effort. The assigned and unassigned reserve balance at the end of FY 14/15 is expected to be approximately \$975,000. This represents an increase of approximately \$900,000 in the reserve balance since FY 11/12.

**Conclusion**

The theme of this year's budget is "On the path to a better tomorrow" as a result of the City's determination to navigate through challenging economic times and the many changes that have taken place within the City over the past year. By "staying on the path," our City will prosper and continue to provide exceptional services to residents. Our 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.

With input from all City Departments, a balanced budget for FY 2014/15 is hereby submitted to City Council for approval. The budget is being presented utilizing the highest principles of governmental budgeting in accordance with the Government Finance Officers Association. I would like to thank the Mayor and Council for their support. I would also like to thank all our City employees for the outstanding job they do every day in providing quality services to our residents.

Sincerely,

Courtney Barker  
City Manager

The intent of this FY 2014/15 budget document is to present the City's budget in a comprehensive yet easy-to-read fashion. Opening with a listing of our elected officials and executive leadership team, it contains the City Manager's Budget Message highlighting budget priorities and issues for the new fiscal year, as well as the following sections.

**Introduction (pages 8 - 23).** This section provides:

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

**Summary Tables and Charts (pages 23 - 31).** 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 2014/15; and
- Discussion of City debt policy and current City debt, including debt pay-off dates.

**General Fund Revenues (pages 32 - 34).** This section provides details of General Fund revenues, including funds transferred from other revenue sources.

**General Fund Expenditures (pages 35 - 55).** This section provides:

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

**Special Revenue Funds (pages 56 - 68).** This section presents revenue and expenditure sources which must be used for specific purposes (stormwater, law enforcement, redevelopment, capital assets, and other community services).

**Planning for the Future (pages 69 - 74).** This section presents a proposed budget for the City's Five-Year Capital Improvements Plan, which facilitates long-range planning and budgeting for capital needs.

**Glossary & Acronyms (pages 75 – 78).** This section explains key terms and acronyms used throughout this budget document.

# Introduction



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

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

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

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

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

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

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

**Population:** According to Florida Bureau of Economic and Business Research, in 2013 the City's population was 10,322 (213 more than the 2010 U.S. Census count).

**Demographics (2010 U.S. Census):**

- Of the City's total population (10,109):
  - 21% are younger than 18;
  - 20% are 65 or older;
  - 19% are military veterans;
  - 2% are active-duty military.

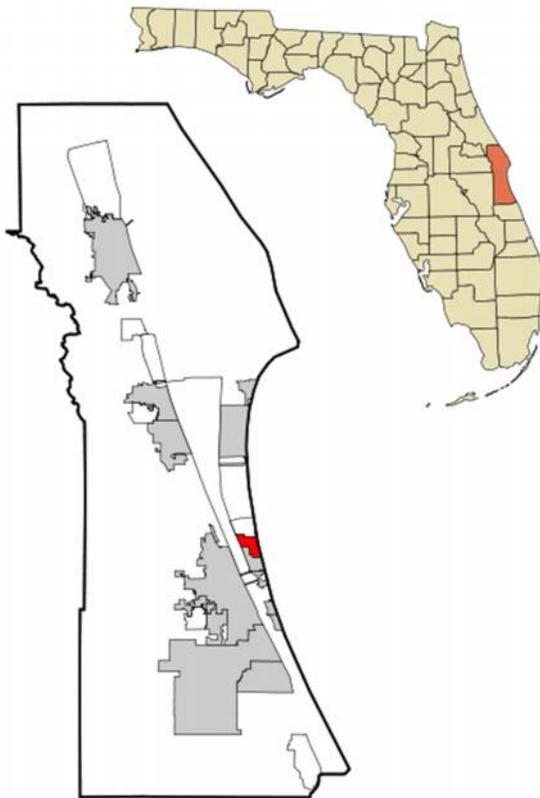
- Of the City's 4,283 households:
  - 54% are husband/wife families, of which 34% include children under 18 years old;
  - 26% are individuals living alone, of which 48% are 65 or older.
  - 33% receive Social Security retirement income.
- Of the City's 4,953 housing units, 86% are occupied, of which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

**Education** (2010 U.S. Census):

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

**Income in 2013** (census.gov):

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



2014 Date	Action Item
May 7	<a href="#">Council Approves Proposed Budget Calendar</a>
July 16	<a href="#">City Manager Submits Proposed Budget &amp; Millage Rate to Council</a>
July 23	<a href="#">City Manager Presents Proposed Budget;</a> <a href="#">Council Sets Tentative Millage Rate</a>
August 6	<a href="#">Council Approves Resolution Establishing</a> <a href="#">FY 2014/15 Stormwater Assessment</a>
September 3	<a href="#">Council Holds Public Hearing on Proposed Budget,</a> <a href="#">Approves Millage Rate &amp; Budget Ordinance on First Reading</a>
September 17	<a href="#">Council Adopts Millage Rate &amp; Budget Ordinance on Second Reading</a>
<p style="text-align: center;"><b>For information regarding meeting times and locations, visit <a href="http://www.satellitebeachfl.org">www.satellitebeachfl.org</a></b></p>	

**Budget Process**

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

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

**Sec. 6.03. Budget.**

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

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

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

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

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

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

**FISCAL POLICIES GENERALLY**

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

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

**FISCAL POLICIES FOR ANNUAL OPERATING BUDGETS**

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

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

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

1. **General Fund**, the City's primary operating fund, containing all financial resources of the general government except those required to be accounted for in another fund.
2. **Special Revenue Funds**, derived from specific revenue sources and used only for specific purposes designated by law or Council action. The City has the following five special revenue funds:
  - a. **Community Redevelopment Trust Fund ("Redevelopment Fund")**: With revenues from TIF funds generated from properties in the City's Redevelopment District, this major fund is used only for improvements within the District.
  - b. **Capital Assets Fund**: With revenues obtained from the 6% utility tax on our residents' use of electricity and natural gas (including bottled gas and propane), this fund is used only for capital expenditures (i.e., capital items which cost at least \$750).
  - c. **Stormwater Utility Fund ("Stormwater Fund")**: With revenues obtained from the stormwater utility fee (an annual assessment on each property in the City at \$65 per single family home, less for multi-family residences, and varying rates for commercial properties depending on size), this fund is used only for stormwater-drainage system improvements and maintenance.
  - d. **Law Enforcement Trust Fund**: With revenues obtained primarily from forfeitures from felony arrests, State law requires that this fund be used only for law enforcement investigations, training, and equipment not normally funded by the General Fund.

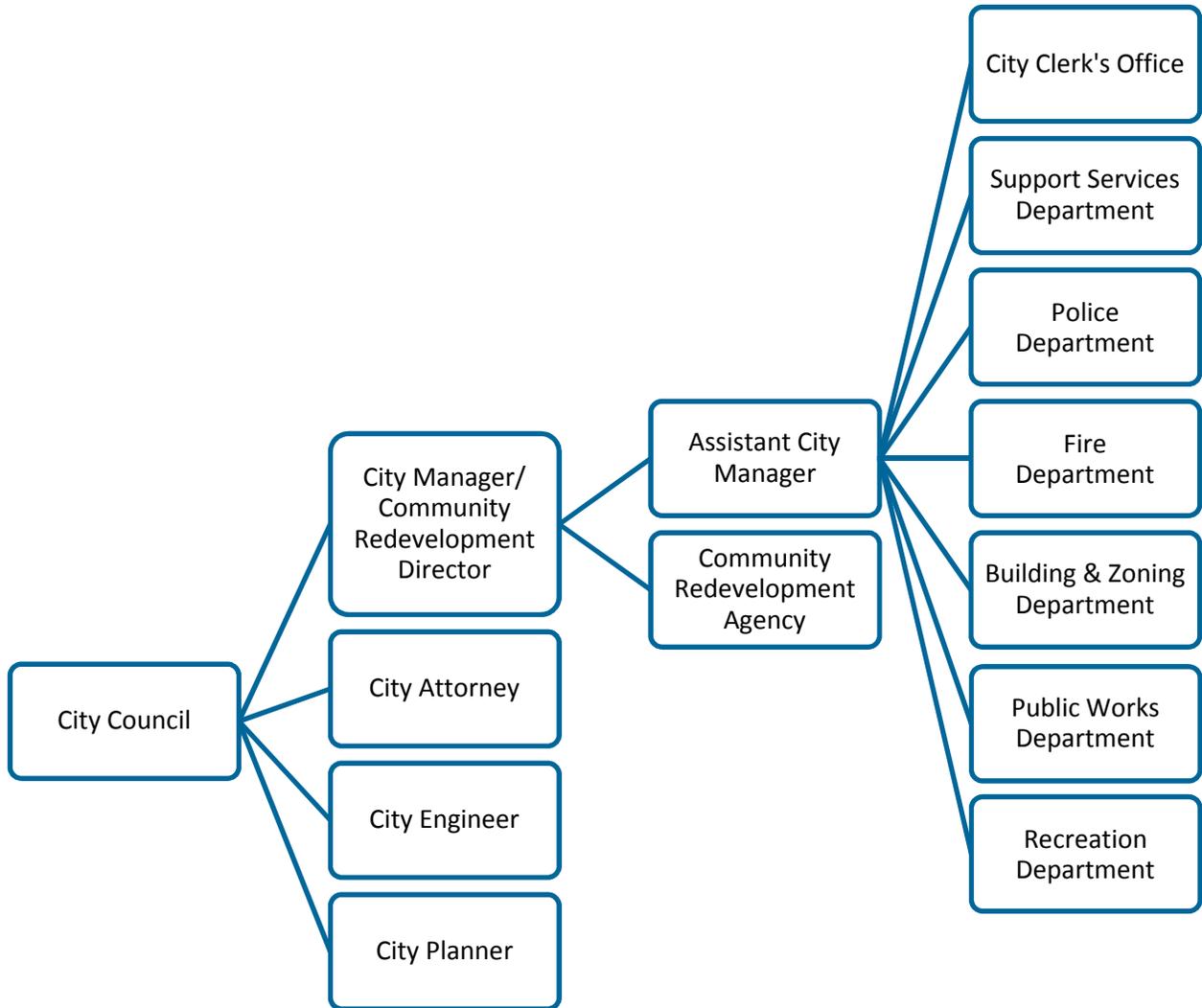
### Overview of Fund Types

#### 1. **General Fund**

#### 2. **Special Revenue Funds**

- a. Community Redevelopment Trust Fund
- b. Capital Assets Fund
- c. Stormwater Utility Fund
- d. Law Enforcement Trust Fund
- e. Community Services Fund
  - i. *Advanced Life Support Trust Fund*
  - ii. *Beautification Trust Fund*
  - iii. *General Donations Trust Fund*
  - iv. *Oceanfront Property Acquisition Trust Fund*
  - v. *Recreation Trust Fund*
  - vi. *Recycling Trust Fund*
  - vii. *Samsons Island Trust Fund*

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



*Pelican Beach Park*

The City will continue to invest in technology and training to improve the delivery and quality of City services. City Departments have submitted goals, objectives, and performance measures that will streamline processes, increase services, and reduce costs. In addition, Department goals align with the following City Council goals for 2014:

- ❖ Improve the City's business environment, and obtain SNAP (Simple, Nimble, Accelerated Permitting) certification from the Space Coast Economic Development Commission.
- ❖ Expand and Increase awareness of the City's Communities for a Lifetime (CFAL) initiatives.
- ❖ Create and implement a strategy to recruit and train new City volunteers to develop our City's next generation of leaders.
- ❖ Improve the City's communication tools through the *Beachcaster* and the City website.



## CLERK'S OFFICE

### **Goal 1: Provide an expedited public-records search and retrieval process.**

**Objective:** Scan public records into Content Central (searchable public records database).

- **Performance Measure:** 25% reduction in staff hours spent on public records requests.

**Objective:** Reorganize the Clerk's computer files to provide for consistency by subject matter.

- **Performance Measure:** Elimination of duplicated files and 25% reduction in staff hours providing information to the public and staff.

### **Goal 2: Streamline the Business Tax Receipt process.**

**Objective:** Transition into a new software system shared between departments and on the website.

- **Performance Measure:** 25% reduction in staff hours spent on Business Tax Receipts.  
Increased customer satisfaction as determined through a survey.

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**SUPPORT SERVICES DEPARTMENT**

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**Goal 1: Increase the level of internal service to all Departments.**

**Objective:** Provide timely automated financial reports to all Departments to better assist them with budget compliance.

- **Performance Measure:** Decrease the number of City-employee contacts with Finance staff by 25% for questions related to budget compliance.

**Goal 2: Provide outstanding communication with the public regarding City finances.**

**Objective:** Present budget and financial facts in a format easily understood by the general public.

- **Performance Measures:** Conduct at least one informal public forum to answer questions about the City budget and finances. Provide at least two *Beachcaster* articles to update residents on City financial matters.

**Goal 3: Streamline Support Services processes and procedures.**

**Objective:** Automate payroll processing and benefits administration to reduce staff time on these functions.

- **Performance Measure:** Reduce staff time for payroll processing and benefits administration by 10 hours per week.

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**POLICE DEPARTMENT**

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**Goal 1: Achieve Excelsior Accreditation.**

**Objective:** Obtain a successful three-day, on-site evaluation by members of the Commission for Florida Law Enforcement Accreditation (CFA) by mid-July, 2015.

- **Performance Measure:** Comply with 100% of applicable mandatory standards and 90% of all non-mandatory standards, exceeding the 80% minimum compliance requirement set by CFA. Additionally, receive no corrective actions or conditions from the on-site evaluation, and receive a unanimous recommendation for accreditation from the evaluation team.

**Goal 2: Implement DNA-evidence collection and testing program.**

**Objective:** Partner with participating Brevard County law enforcement agencies in a joint DNA-evidence collection and testing initiative, using approved private laboratories for processing DNA evidence.

- **Performance Measure:** Complete DNA-evidence collection training for 100% of sworn police officers. Additionally, increase by 75% the collection of DNA evidence from significant property crimes and all violent crimes where viable DNA evidence is likely to be collected; and increase by 50% the submission of DNA collected from those crimes.

**Goal 3: Increase citizen volunteer hours.**

**Objective:** Provide additional clerical services and crime-prevention activities to the community through our Citizens Volunteer Program.

- **Performance Measure:** Increase total volunteer hours by 5% over FY 13/14, with total annual cost savings to the City of \$82,705.68.



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**FIRE DEPARTMENT**

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**Goal 1: Provide excellent emergency services to Satellite Beach residents.**

**Objective:** Meet or exceed NFPA 1710 response-time standards for Fire and EMS emergencies.

- **Performance Measure:** Maintain current response time standards of 4 minutes: 59 seconds or less, 90% of the incidents.

**Goal 2: Continue working towards National Fire Service Accreditation.**

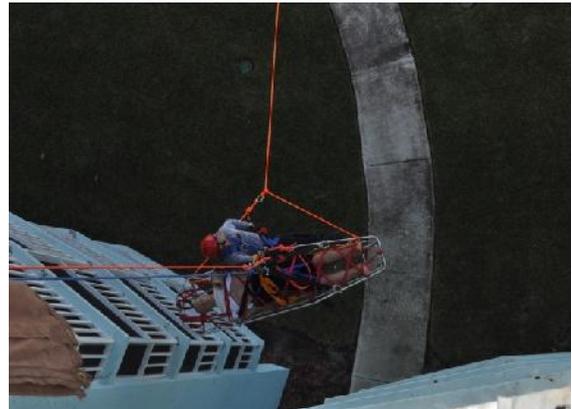
**Objective:** Complete National Fire Service Accreditation self-assessment as part of the accreditation process.

- **Performance Measure:** Complete Fire Agency Application Process, Community Risk Hazard Assessment, and the "Standard of Coverage" report.

**Goal 3: Maintain and increase Community Paramedic and Injury Reduction programs as part of the Satellite Beach Communities For A Lifetime (CFAL) program.**

**Objective:** Increase public education efforts for fall prevention through additional presentations in the community and development of a brochure to be distributed in Satellite Beach.

- **Performance Measure:** Decrease fall-related incidents by 3% in the older-adult population of Satellite Beach.



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**BUILDING AND ZONING DEPARTMENT**

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**Goal 1: Provide an expedited permitting, inspections, and records process.**

**Objective:** Reduce approval times for site plans and permits through SNAP certification.

- **Performance Measure:** 75% reduction in site-plan approval time.

**Objective:** Implement new software and hardware supporting paperless inspections.

- **Performance Measure:** 25% reduction in staff hours spent on inspections.

**Objective:** Reduce staff time on record searches and file management and increase customer satisfaction by having an online database with a customer portal for record searches.

- **Performance Measure:** 20% reduction in requests for building permit records.

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**PUBLIC WORKS DEPARTMENT**

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**Goal 1: Create a comprehensive street-resurfacing plan.**

**Objective:** Identify all streets within the City and the road conditions of each street.

- **Performance Measure:** Have City Council adopt a street-resurfacing plan in FY 14/15.

**Goal 2: Provide a safer, pedestrian-friendly environment.**

**Objective:** Where needed, repair or replace existing pedestrian sidewalks.

- **Performance Measure:** Repair or replace approximately 2,000 linear feet of sidewalk.

**Goal 3: Reduce energy consumption.**

**Objective:** Educate City employees on energy conservation.

- **Performance Measure:** Reduce the City's electricity costs by 5%.



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**RECREATION DEPARTMENT**

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**Goal 1: Generate additional revenues through the rental of existing facilities.**

**Objective:** Increase the number of private rentals at David R. Schechter Center.

- **Performance Measure:** Secure two additional rentals each month in FY 14/15.

**Goal 2: Increase programs for City residents at existing facilities.**

**Objective:** Create more special programs at Satellite Beach Skate Park.

- **Performance Measure:** Increase the number of Skate Park special events by 50%.

**Goal 3: Increase the level of life-safety training for recreation employees.**

**Objective:** Train employees in CPR, Automatic External Defibrillator (AED), and basic first aid.

- **Performance Measure:** Provide training to 75% of recreation staff in CPR, AED, and basic first aid.



# Summary Tables & Charts



ALL FUNDS					
ACCT. NO.	CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
001	General Fund (GF)	9,139,578	9,093,270	9,389,981	9,593,518
101	Community Services Fund Recycling Trust Fund #120 Samsons Island (SI) Trust Fund #130 Beautification Trust Fund #131 Advanced Life Support (ALS) Trust Fund #641 General Donations Trust Fund #642 Recreation Trust Fund #643	178,790	44,029	38,980	21,615
125	Stormwater Utility Fund	1,519,671	884,302	504,388	413,338
135	Law Enforcement Trust Fund (LETF)	5,831	31,520	2,086	2,086
140	Community Redevelopment Trust Fund	923,227	1,205,261	1,079,567	2,109,539
150	Capital Assets Fund (CAF)	521,592	482,063	670,686	382,938
Total All Funds:		<u>12,288,689</u>	<u>11,740,445</u>	<u>11,685,688</u>	<u>12,523,034</u>

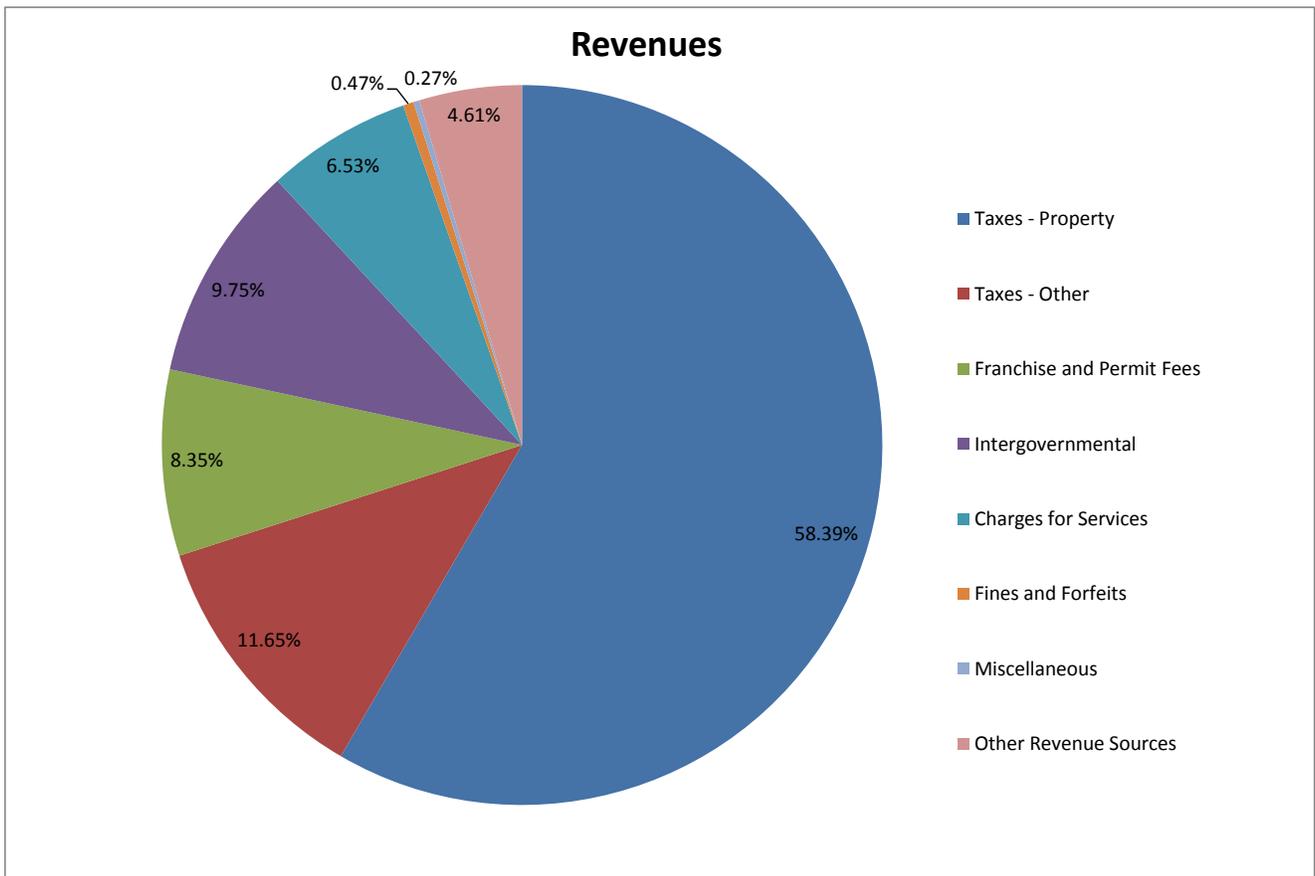
## FUND 001

ACCT. NO.	CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
REVENUES					
310	Taxes - Property	4,922,711	4,948,763	5,334,173	5,601,350
31X	Taxes - Other	1,085,771	1,152,151	1,087,980	1,117,547
320	Franchise and Permit Fees	791,982	802,064	828,700	800,600
330	Intergovernmental	932,711	949,474	977,029	934,994
340	Charges for Services	603,179	655,175	660,964	626,119
350	Fines and Forfeits	58,527	50,293	38,400	44,620
360	Miscellaneous	71,373	99,299	18,722	25,894
38X	Other Revenue Sources	673,324	436,051	444,013	442,394
	Total Revenues:	<u>9,139,578</u>	<u>9,093,270</u>	<u>9,389,981</u>	<u>9,593,518</u>
EXPENDITURES					
011	Legislative (City Council)	6,395	11,326	12,356	12,356
012	City Clerk's Office	-	157,063	182,089	186,000
013	Support Services	734,412	521,503	684,266	683,243
019	General Government Services	1,455,616	1,280,350	1,170,713	1,069,882
021	Police	2,545,653	2,374,530	2,482,931	2,651,287
022	Fire	1,731,081	1,644,197	1,606,136	1,744,372
024	Building and Zoning	214,756	209,231	236,423	254,383
039	Public Works	1,189,108	1,100,054	1,347,884	1,305,808
072	Recreation	682,979	726,664	777,583	726,212
081	Interfund Transfers	579,578	609,259	689,484	786,780
090	Additions to Reserves	-	459,093	200,116	173,195
	Total Expenditures:	<u>9,139,578</u>	<u>9,093,270</u>	<u>9,389,981</u>	<u>9,593,518</u>

Percentage of Revenues by Source

GENERAL FUND - 001

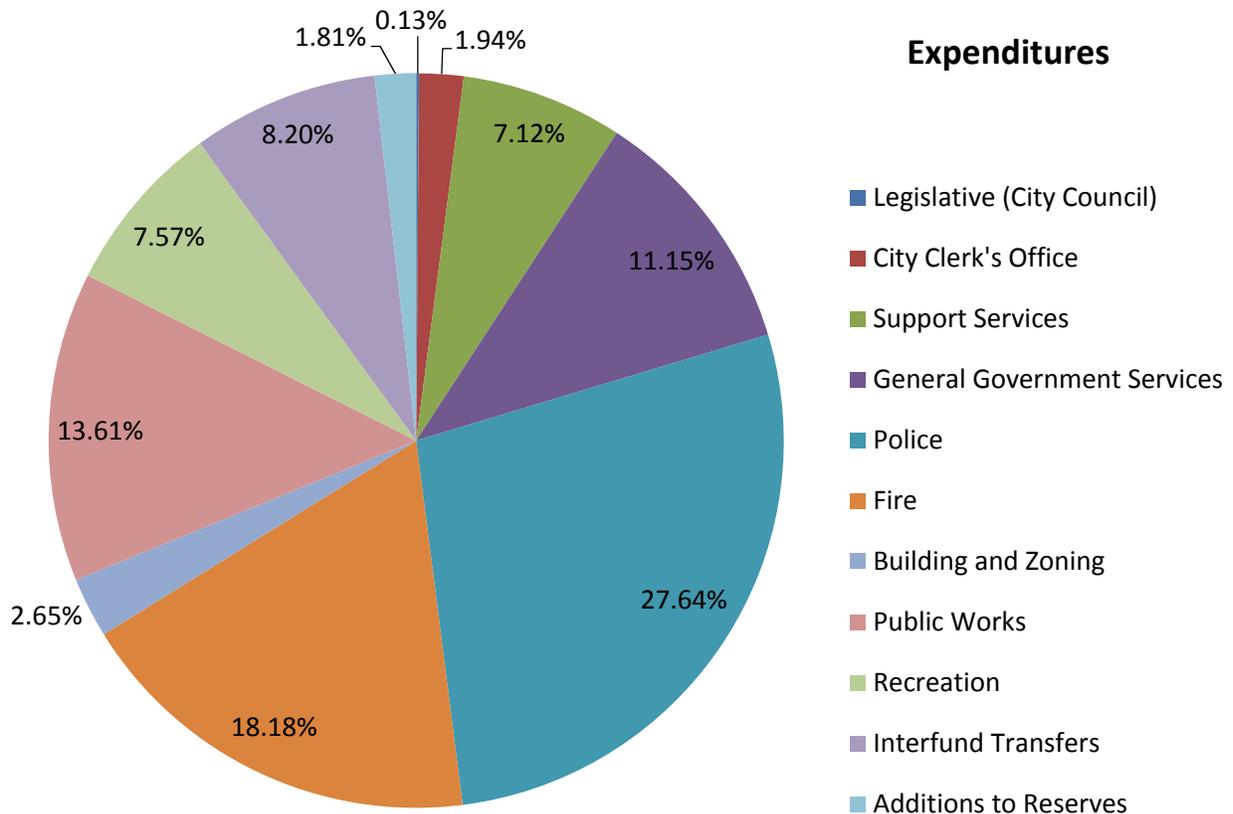
ACCT. NO.	CLASSIFICATION	ACTUAL		BUDGET	PROPOSED	Percentage of Revenues
		FY 11/12	FY 12/13	FY 13/14	BUDGET FY 14/15	
REVENUES						
310	Taxes - Property	4,922,711	4,948,763	5,334,173	5,601,350	58.39%
31X	Taxes - Other	1,085,771	1,152,151	1,087,980	1,117,547	11.65%
320	Franchise and Permit Fees	791,982	802,064	828,700	800,600	8.35%
330	Intergovernmental	932,711	949,474	977,029	934,994	9.75%
340	Charges for Services	603,179	655,175	660,964	626,119	6.53%
350	Fines and Forfeits	58,527	50,293	38,400	44,620	0.47%
360	Miscellaneous	71,373	99,299	18,722	25,894	0.27%
38X	Other Revenue Sources	673,324	436,051	444,013	442,394	4.61%
Total Revenues:		9,139,578	9,093,270	9,389,981	9,593,518	100.00%



Percentage of Expenditures by Function

GENERAL FUND - 001

ACCT. NO.	CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED	Percentage of Expenditures
					BUDGET FY 14/15	
EXPENDITURES						
011	Legislative (City Council)	6,395	11,326	12,356	12,356	0.13%
012	City Clerk's Office	-	157,063	182,089	186,000	1.94%
013	Support Services	734,412	521,503	684,266	683,243	7.12%
019	General Government Services	1,455,616	1,280,350	1,170,713	1,069,882	11.15%
021	Police	2,545,653	2,374,530	2,482,931	2,651,287	27.64%
022	Fire	1,731,081	1,644,197	1,606,136	1,744,372	18.18%
024	Building and Zoning	214,756	209,231	236,423	254,383	2.65%
039	Public Works	1,189,108	1,100,054	1,347,884	1,305,808	13.61%
072	Recreation	682,979	726,664	777,583	726,212	7.57%
081	Interfund Transfers	579,578	609,259	689,484	786,780	8.20%
090	Additions to Reserves	-	459,093	200,116	173,195	1.81%
Total Expenditures:		9,139,578	9,093,270	9,389,981	9,593,518	100.00%

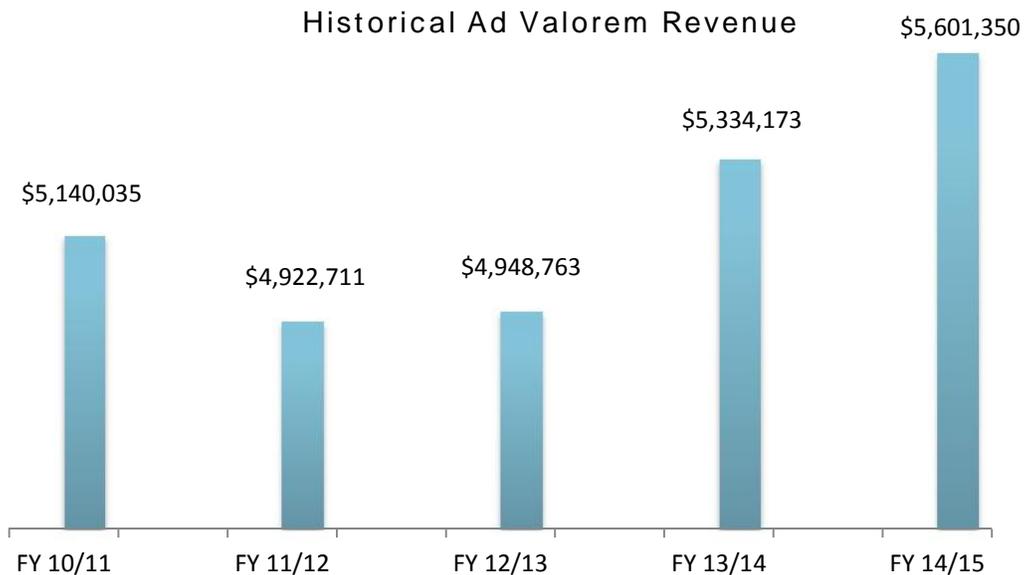


**Ad-Valorem (Property) Tax**

The City’s largest revenue source at 58.39% of General Fund revenues, the proposed ad valorem tax is budgeted at \$5,601,350—approximately 6.58% more than FY 2013/14. This increase derived mainly from higher property values, according to the gross taxable value assessment certified by the Brevard County Property Appraiser.

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

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



**Other Taxes**

Other taxes, such as the Local Option Gas Tax and the Communications Service Tax, make up 11.65% of proposed General Fund revenues. The City’s second-largest revenue source, these taxes are budgeted at \$1,122,547. The State collects the Local Option Gas Tax and the Communications Service Tax and in turn distributes those collections to local governments, usually in the month

following collection. Based on the economy and trend analysis, the State provides annual estimates on the Local Option Gas Tax and the Communications Service Tax for budgeting purposes.

### **Franchise and Permit Fees**

The City receives franchise fees from solid waste, electricity, and natural gas providers within the City. Budgeted at \$800,600, these fees represent 8.35% of proposed General Fund revenues. A consistent revenue stream for the City, franchise fees are contingent upon the terms of franchise agreements, which include automatic fee increases over the long-term. The other component of this revenue category is permit fees for building, fire, and alarm permits.

### **Intergovernmental (Revenue Sharing)**

The City receives revenue from the State of Florida (under the Florida Revenue Sharing Act of 1972, which allows a portion of monies collected by the State to be returned to counties and municipalities) and other government agencies. The City also accounts for various other intergovernmental revenues within this category.

This year the City is not expected to receive funding for 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. This revenue source represents a reduction of \$42,000 to Intergovernmental revenues. Other intergovernmental revenues received from the State of Florida and various other agencies are expected to fall in line with previous fiscal years. The Intergovernmental revenues represent 9.75% of proposed General Fund Revenues.

### **Charges for Services**

The City charges user fees for certain activities and services it provides to the community. Budgeted at \$626,119 they are 6.53% of proposed General Fund revenues. Fees generated by providing fire-inspection services are used to fund the cost of the City's part-time Fire Inspector. Fees for recreation programs provide 75% of the Recreation Department's proposed operating budget.

### **Fines and Forfeits**

These revenues are generated by certain regulatory-enforcement fines. While some fines are budgeted as revenues, code-enforcement fines are not, as they are too sporadic to predict. Fines and Forfeits are budgeted at \$44,620(0.47% of proposed General Fund revenues).

### **Miscellaneous**

Revenues that do not fit into other categories are accounted for in Miscellaneous. These revenues typically cannot be predicted and represent a very small portion of General Fund revenues. Budgeted at \$25,894, they represent 0.27% of proposed General Fund revenues.

**Other Revenue Sources**

Other Revenue Sources include revenues that are transferred from General Fund reserves (Fund Balance), as well as inter fund transfers from the Special Revenue Funds to reimburse the General Fund. These revenues vary from year to year and depend solely on the fund balances in other Funds and actions taken by Council during the budget process. Budgeted at \$442,394, these revenues represent 4.61% of proposed General Fund revenues.

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

For FY 2014/15, two months of General Fund operating expenditures are expected to be approximately \$1,570,000. Although the City will not meet this threshold in FY 2014/15, the City is making rapid progress increasing the reserves. The total Fund Balance at the end of FY 2014/15 is projected to be \$1,206,823 (with unrestricted reserves of \$975,273).

**Projected Fund Balance**

Fiscal Year Ending	Actual FY 12/13	Est. FY 13/14	Est. FY 14/15
<b><u>RESTRICTED:</u></b>			
Non-spendable:			
Prepaid Items	\$ 81,682	\$ 81,682	\$ 81,682
Restricted for:			
Emergency Reserves	\$ 149,868	\$ 149,868	\$ 149,868
<b>Total Restricted:</b>	<b><u>\$ 231,550</u></b>	<b><u>\$ 231,550</u></b>	<b><u>\$ 231,550</u></b>
<b><u>UNRESTRICTED:</u></b>			
Committed:			
Stabilization Reserve	\$ 367,274	\$ 527,078	\$ 665,634
Assigned:			
For Reserves			
Unassigned:	\$ 260,947	\$ 275,000	\$ 309,639
<b>Total Unrestricted:</b>	<b><u>\$ 628,221</u></b>	<b><u>\$ 802,078</u></b>	<b><u>\$ 975,273</u></b>
<b>Total Fund Balance at Fiscal Year End:</b>	<b><u><u>\$ 859,771</u></u></b>	<b><u><u>\$ 1,033,628</u></u></b>	<b><u><u>\$ 1,206,823</u></u></b>

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 \$3.9 million of the City’s outstanding debt. The remaining balance of approximately \$1.35 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 \$5,347,164, with FY 2014/15 principal and interest obligations of \$917,895 or 7.34% of the City’s total revenue.

Fund	Project	Loan Origination Date	Original Loan Amount	FY 14/15 Principal & Interest Payments	Outstanding Principal Balance	Expected Pay-Off Date
Stormwater Fund	09/10 Stormwater Projects	Oct-09	1,200,000	159,436	566,399	10/5/19
Stormwater Fund	DeSoto Baffle Box	Sep-10	741,457	152,102	87,291	4/19/16
Redevelopment Fund	CRA Line of Credit (LOC)	May-06	6,250,000	464,936	3,996,800	5/1/26
Redevelopment Fund	CRA LOC Swap Agreement *	May-06	6,250,000	27,000	-	5/1/26
Capital Assets Fund	PD 2013 Dodge Charger	Mar-12	38,193	8,263	15,565	3/7/17
Capital Assets Fund	PD Records Mgmt Sys (RMS)	May-13	420,052	68,014	344,428	2/10/20
Capital Assets Fund	FD Fire Truck	Apr-14	374,825	38,144	336,681	10/1/23
				917,895	5,347,164	

Total Payments by Fund	
Stormwater Fund	311,538
Redevelopment Fund	491,936
Capital Assets Fund	114,421

\* Estimated SWAP interest amount.

# General Fund Revenues



## GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE				PROPOSED
		ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
TAXES - PROPERTY					
311.01.00	Ad Valorem Tax - (8.3206 mills)	4,744,055	4,805,952	5,259,173	5,601,350
311.02.00	Ad Valorem Tax - Delinquent	178,656	142,811	75,000	-
	Subtotal:	4,922,711	4,948,763	5,334,173	5,601,350
TAXES - OTHER					
312.41.00	Share of Local Option Gas Tax	392,096	392,344	396,490	416,000
312.51.00	Ins Prem Tax - Firefighter's Pension (175)	65,192	136,788	85,621	94,505
312.52.00	Ins Prem Tax - Police Pension (185)	80,373	83,167	77,772	79,230
315.00.00	Communications Service Tax	497,722	492,286	484,097	481,312
316.01.00	Local Business Tax - Current	48,092	45,908	42,500	46,500
316.02.00	Local Business Tax - Delinquent	2,296	1,658	1,500	-
	Subtotal:	1,085,771	1,152,151	1,087,980	1,117,547
FRANCHISE AND PERMIT FEES					
322.00.00	Board of Adjustment / Administrative Fees	1,680	1,320	600	1,500
322.01.00	Building Permits	109,142	133,898	110,000	130,000
322.02.00	Miscellaneous Building Permits	-	200	200	1,000
323.10.00	Electricity Franchise Fees	558,333	536,203	596,000	535,000
323.40.00	Gas Franchise Fees	12,667	15,356	16,300	15,000
323.70.00	Waste Management Franchise Fees	103,915	107,291	98,000	110,000
329.01.00	Beach Fire Permits	4,980	7,071	7,000	7,500
329.03.00	Alarm Permits	1,230	655	600	600
329.04.00	Solicitors Permits	35	70	-	-
	Subtotal:	791,982	802,064	828,700	800,600
INTERGOVERNMENTAL					
334.20.03	Bulletproof Vest Grant	1,299	1,367	-	-
334.49.00	FL Traffic Light Maintenance Fees	11,293	11,629	11,978	12,336
335.12.00	State Revenue Sharing	272,696	278,823	282,378	282,000
335.14.00	Mobile Home License Tax	302	312	300	300
335.15.00	Alcoholic Beverage License	6,375	4,809	6,300	6,300
335.18.00	Half-Cent State Sales Tax	468,371	491,951	517,123	517,123
335.21.00	Firefighters Supplemental Income	5,160	5,488	5,040	5,040
335.49.00	Fuel Tax Refund	3,711	4,631	4,300	4,300
338.00.01	First Responder Program	44,134	44,134	42,610	-
338.01.00	Share of County Business Tax	2,060	1,411	2,000	1,500
339.01.00	PILOT - Hunt Community, Inc.	95,917	104,919	105,000	106,095
	Subtotal:	932,711	949,474	977,029	934,994

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
CHARGES FOR SERVICES					
341.90.01	Other Charges & Fees	1,215	1,990	1,500	1,000
341.90.02	Copying & Record Search	3,006	4,426	3,000	3,000
342.10.00	School Resource Officer Agreement	59,000	61,000	62,000	62,000
342.20.00	Fire Inspection Service	3,250	5,640	13,800	13,800
343.90.00	Lot Mowing	4,063	159	100	100
347.20.00	Program Activity Fees	417,818	457,271	454,022	412,609
347.50.01	Tennis Courts	17,371	19,949	16,773	19,849
347.50.02	Ballfield Fees	4,234	2,357	4,848	5,425
347.50.03	Racquetball Courts	2,393	1,922	1,977	1,326
347.50.04	Pelican Beach Park (PBP) Facility Rental	20,129	20,341	20,316	23,554
347.50.05	Skate Park Fees	3,868	6,503	5,369	5,369
347.50.06	Civic Center Fees	4,737	8,855	8,507	10,025
347.50.07	Gym & Game Room Fees	6,082	5,958	6,583	7,031
347.50.08	Schechter Center Rental Fees	8,162	8,636	9,764	7,693
347.50.09	Dog Park Fees	9,868	8,931	9,720	9,372
347.50.10	PBP Clubhouse Rental	34,544	39,799	39,591	42,528
349.01.00	Vending Machines & PBP Vendors	3,179	460	2,494	838
349.02.00	Non-Resident Fees	260	978	600	600
	Subtotal:	603,179	655,175	660,964	626,119
FINES & FORFEITS					
351.50.01	Court Fines & Forfeits	52,987	44,249	35,000	40,000
351.50.02	Parking Fines	1,295	830	1,200	830
351.50.03	Police Education	3,325	2,690	2,000	2,690
354.00.00	Equipment Violations	24	220	-	150
354.01.00	Alarm Fines	750	150	200	200
359.01.00	Restitution	146	2,154	-	750
	Subtotal:	58,527	50,293	38,400	44,620
MISCELLANEOUS					
361.10.00	Interest on Investments	13,176	6,676	8,722	8,722
361.10.01	Interest-County Ad Valorem Tax	-	-	-	65
361.10.99	Interest-Gain <Loss> on Investments	562	257	-	-
364.00.00	Sale of Fixed Assets	2,100	2,900	-	-
366.00.00	General Donations	8,064	4,700	-	-
366.00.01	Donations for Dog Park	21	51	-	-
366.00.02	Fundraising Projects	480	1,455	-	105
366.12.00	Contributions/Donations to PD	-	1,225	-	1,500
366.13.00	Contributions/Donations to FD	-	790	-	1,000
366.14.00	Contributions/Donations to Rec	-	-	-	500
366.15.00	Contributions/Donations to PW	-	-	-	100
369.90.00	Miscellaneous Revenue	6,462	6,852	-	402
369.90.01	Insurance Proceeds	6,987	10,919	-	5,000

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
MISCELLANEOUS (Continued)					
369.90.02	Health Ins. Premium - COBRA & Retirees	5,981	10,730	7,000	7,000
369.90.04	Refund Prior-Year Expense	25,290	52,744	-	-
369.90.05	Reimbursement of Expenses	2,250	-	3,000	1,500
	Subtotal:	71,373	99,299	18,722	25,894
	Subtotal Revenues:	8,466,254	8,657,219	8,945,968	9,151,124
OTHER REVENUE SOURCES					
380.00.00	Unrestricted Fund Balance	387,169	-	-	-
381.01.20	Transfer from Recycling Trust Fund	-	-	-	-
381.06.41	Transfer from ALS Trust Fund	-	12,000	12,000	-
381.06.44	Closed Oceanfront Property Acq. Fund	149,759	-	-	-
381.01.25	Transfer from Stormwater Utility Fund	132,678	97,996	101,228	101,228
381.01.40	Transfer from Redevelopment Fund	-	306,573	284,785	341,166
381.01.50	Transfer from Capital Assets Fund	3,718	19,482	46,000	-
	Subtotal Other Revenue Sources:	673,324	436,051	444,013	442,394
	Total All Funds:	9,139,578	9,093,270	9,389,981	9,593,518

# General Fund Expenditures





## Legislative

### Satellite Beach City Council

Mayor  
Frank Catino

Vice Mayor  
Lorraine Gott

Councilwoman  
Sheryl Denan

Councilman  
Mark Brimer

Councilman  
Dominick  
Montanaro

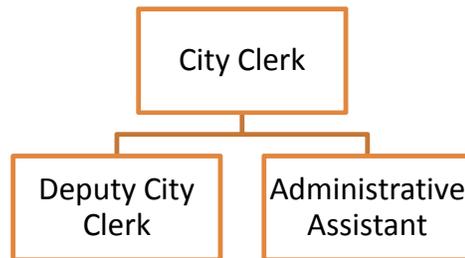
**GENERAL FUND - 001 / DEPARTMENT DETAIL - 011**

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
<b>OPERATING</b>					
511.40.00	Travel/Business Trip Expenses	4,080	8,982	9,023	9,023
511.52.00	Operating Expenses	-	-	229	229
511.52.02	Wearing Apparel	-	-	100	100
511.54.00	Tuition, Memberships, Publications	1,915	1,944	2,004	2,004
	Subtotal:	5,995	10,926	11,356	11,356
<b>NON-OPERATING</b>					
511.90.00	Mayor's Discretionary Fund	400	400	1,000	1,000
	Subtotal:	400	400	1,000	1,000
	<b>TOTAL LEGISLATIVE EXPENDITURES:</b>	<b>6,395</b>	<b>11,326</b>	<b>12,356</b>	<b>12,356</b>



## City Clerk's Office

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



**GENERAL FUND - 001 / DEPARTMENT DETAIL - 012**

ACCT. NO.	EXPENDITURE CLASSIFICATION				PROPOSED
		ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
<b>PERSONNEL</b>					
512.12.00	Salaries	-	126,777	120,924	120,931
512.12.01	Vacation & Sick Leave	-	-	2,273	2,273
512.13.00	Part-Time	-	1,814	-	-
512.14.00	Overtime	-	325	2,875	2,876
512.21.00	FICA	-	9,318	9,645	9,644
512.22.00	Retirement Contributions	-	-	6,190	6,303
512.23.00	Other Benefits	-	18,201	21,594	26,885
	Subtotal:	-	156,435	163,501	168,912
<b>OPERATING</b>					
512.40.00	Travel/Business Trip Expenses	-	628	3,380	3,380
512.41.04	Legal Ads, Recording	-	-	4,974	4,974
512.46.00	Equipment Maintenance	-	-	1,169	1,169
512.47.01	Codification	-	-	4,958	4,958
512.49.00	Minor Apparatus	-	-	200	200
512.49.03	Election Costs	-	-	1,226	1,226
512.52.00	Operational Supplies	-	-	471	471
512.54.00	Tuition, Membership, & Publications	-	-	710	710
	Subtotal:	-	628	17,088	17,088
<b>CAPITAL OUTLAY</b>					
512.64.02	Equipment	-	-	1,500	-
	Subtotal:	-	-	1,500	-
<b>TOTAL CITY CLERK'S OFFICE EXPENDITURES:</b>		-	157,063	182,089	186,000



# Support Services Department

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



**GENERAL FUND - 001 / DEPARTMENT DETAIL - 013**

ACCT. NO.	EXPENDITURE CLASSIFICATION				PROPOSED
		ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
<b>PERSONNEL</b>					
513.12.00	Salaries	573,742	420,596	421,352	444,161
513.12.01	Vacation & Sick Leave	-	-	2,217	2,217
513.13.00	Part-Time Wages	25,215	-	-	-
513.14.00	Overtime	1,766	236	-	-
513.15.01	Incentives	-	7,424	-	-
513.21.00	FICA	43,011	30,075	30,872	31,847
513.22.00	Retirement Benefits	-	-	19,812	22,319
513.23.00	Other Benefits	81,025	42,609	64,844	86,190
	Subtotal:	724,759	500,940	539,097	586,734
<b>OPERATING</b>					
513.31.12	Professional Services-Payroll Processing	-	-	29,671	39,761
513.32.00	Audits	-	-	38,500	38,500
513.40.00	Travel/Business Trip Expenses	2,254	6,245	7,750	6,500
513.46.00	Equipment Maintenance	1,857	4,870	4,500	4,500
513.49.00	Minor Apparatus	535	1,355	5,000	2,500
513.52.00	Operational Supplies	1,280	807	1,000	2,000
513.54.00	Tuition, Membership, & Publications	3,727	5,336	2,748	2,748
	Subtotal:	9,653	18,613	89,169	96,509
<b>CAPITAL OUTLAY</b>					
513.64.01	Computers & Software	-	-	56,000	-
513.64.02	Equipment	-	1,950	-	-
	Subtotal:	-	1,950	56,000	-
<b>TOTAL SUPPORT SERVICES DEPARTMENT EXPENDITURES:</b>		<b>734,412</b>	<b>521,503</b>	<b>684,266</b>	<b>683,243</b>

# General Government Services

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

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

ACCT. NO.	EXPENDITURE CLASSIFICATION				PROPOSED
		ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
PERSONNEL					
519.22.00	Retirement	480,982	330,361	428,556	370,855
519.23.01	Retiree & COBRA Insurance	100,050	115,833	151,847	82,218
519.24.00	Workers' Compensation	137,590	89,542	-	-
519.25.00	Unemployment Compensation	21,852	10,175	12,000	12,000
	Subtotal:	740,474	545,911	592,403	465,073
OPERATING					
519.31.00	Legal Services	68,342	69,070	71,160	71,160
519.31.02	Professional Services-Grant Writer	9,596	-	-	-
519.31.03	Professional Services-Comprehensive Plan	11,475	22,130	20,300	7,500
519.31.04	Engineering Services	-	330	-	-
519.31.05	Professional Services-New Emp'ee Medicals	944	1,420	825	825
519.31.07	Professional Services-Consultants	5,825	21,500	-	-
519.31.11	12/13 Wage Study	-	4,000	-	-
519.32.00	Audits	37,717	38,500	-	-
519.40.01	PFP Conference Expenses	-	-	1,000	1,000
519.40.02	GEP Conference Expenses	-	-	800	800
519.41.00	Communications (Beachcaster)	6,093	294	5,000	24,000
519.41.01	Internet	37,146	27,058	14,538	20,000
519.41.02	Telephone	28,668	34,000	23,508	34,000
519.41.04	Legal Ads, Recording	5,182	6,417	-	-
519.41.05	Security Call Box/Cameras	1,850	1,850	1,860	1,860
519.42.00	Postage	11,656	4,753	12,100	8,000
519.43.00	Electricity	171,790	170,626	166,575	180,000
519.43.01	Sewer & Water	22,298	22,497	22,330	24,000
519.45.00	Insurance - Property, Liability, Auto, Flood	230,088	256,656	196,314	192,000
519.46.00	Equipment Maintenance	7,775	9,590	-	-
519.47.00	Printing, All Departments	3,528	3,596	3,240	3,600
519.47.01	Codification	-	4,722	-	-
519.47.02	Copier Rental	12,192	12,816	12,276	12,276
519.49.00	Minor Apparatus	745	1,357	-	600
519.49.02	Grant Expenses	-	24	-	-
519.49.03	Election Costs	9,520	1,216	-	-
519.49.06	Banking Fees	5,042	4,739	6,379	6,379
519.49.13	Bad-Debt Write Off	315	71	208	208
519.51.00	Office Supplies	8,886	6,334	5,351	5,351
519.51.01	Copier Paper	-	3,578	4,046	3,250
519.54.00	Tuition, Higher Education	15,970	2,500	10,000	7,500
519.54.01	PFP Publications, Subscriptions	2,250	-	250	250
519.54.02	GEP Publications, Subscriptions	-	-	250	250
519.xx.xx	EDC Membership				5,000
	Subtotal:	714,893	731,644	578,310	604,809

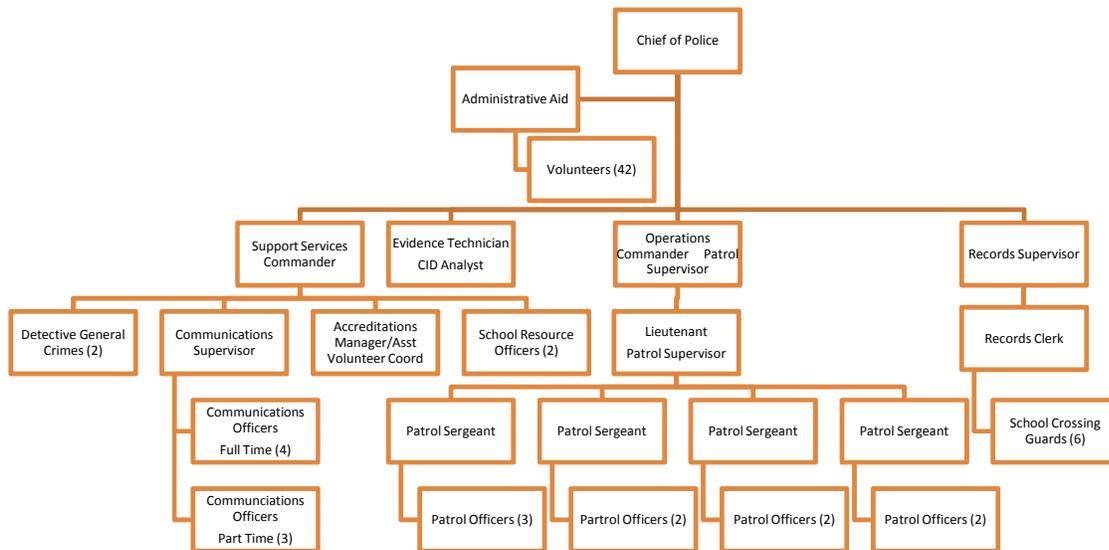
**GENERAL FUND - 001 / DEPARTMENT DETAIL - 019**

ACCT. NO.	EXPENDITURE CLASSIFICATION	PROPOSED			
		ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
CAPITAL OUTLAY					
519.64.01	Admin Computers/Software	249	2,795	-	-
	Subtotal:	249	2,795	-	-
NON-OPERATING					
519.90.01	Refund Prior-Year Revenue	249	-	-	-
	Subtotal:	249	-	-	-
<b>TOTAL GENERAL GOVERNMENT SERVICES EXPENDITURES:</b>		<b>1,455,616</b>	<b>1,280,350</b>	<b>1,170,713</b>	<b>1,069,882</b>



# Police Department

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



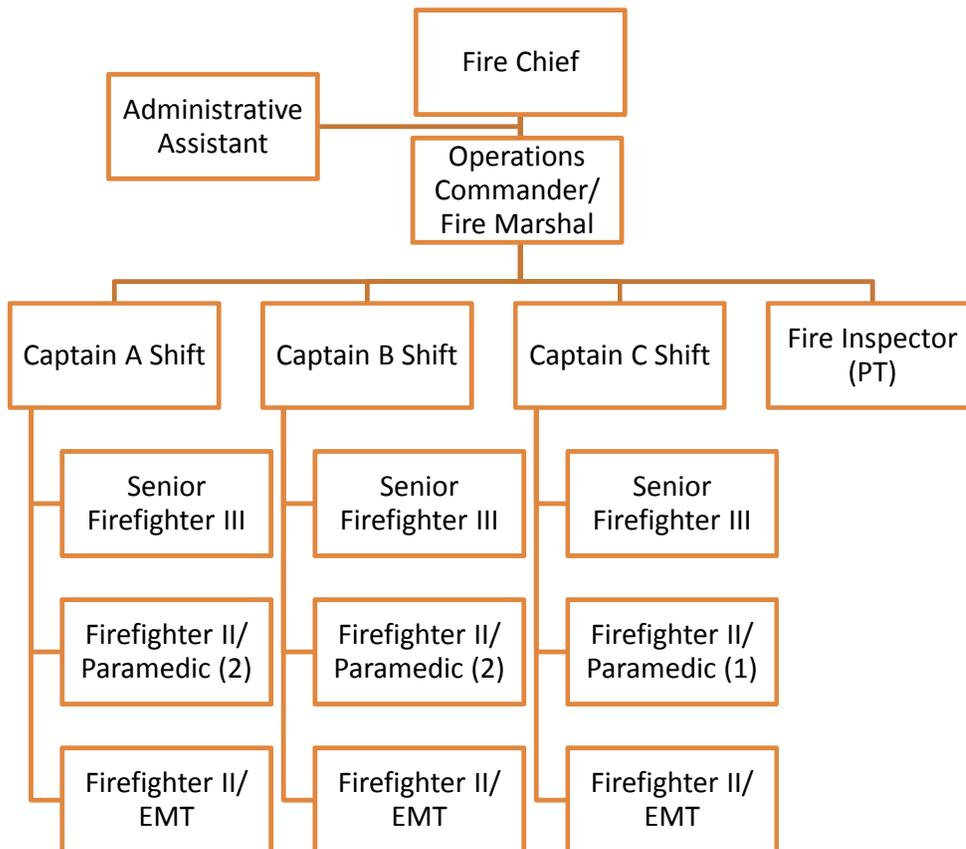
## GENERAL FUND - 001 / DEPARTMENT DETAIL - 021

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
PERSONNEL					
521.12.00	Salaries	1,450,688	1,411,800	1,429,274	1,454,438
521.12.01	Vacation & Sick Leave	-	-	27,128	25,522
521.12.02	Holiday Pay	-	-	50,278	39,539
521.13.00	Part-Time Wages	43,211	37,755	55,000	54,873
521.14.00	Overtime	50,803	56,854	61,806	61,803
521.15.00	Dispatchers Shift Differential	4,696	4,653	5,300	5,766
521.15.01	Incentives	16,310	15,974	21,240	21,600
521.21.00	FICA	119,849	107,482	121,534	123,264
521.22.00	Retirement Contributions - City	491,183	404,473	280,789	299,680
521.22.00	Retirement Contributions - State (185)	-	-	-	79,230
521.23.00	Other Benefits	282,206	251,365	353,182	359,922
	Subtotal:	2,458,946	2,290,356	2,405,531	2,525,637
OPERATING					
521.35.00	Investigative Expenses	763	611	750	1,500
521.40.00	Travel/Business Trip Expenses	1,820	1,969	3,000	3,000
521.41.01	Internet	-	-	-	10,000
521.44.00	Equipment Rental	15,416	14,967	14,300	14,300
521.46.00	Equipment Maintenance	25,218	23,449	23,000	62,000
521.46.01	Equipment Maintenance - 911 Grant	6,019	6,549	-	-
521.49.00	Minor Apparatus	1,826	16	1,500	1,500
521.49.07	Minor Apparatus - 911 Grant	399	41	-	-
521.49.08	Emergency Preparedness	-	-	250	250
521.49.09	Crime Prevention	366	29	750	750
521.49.10	Emergency Response Team	500	-	500	500
521.52.00	Operating Expenses	14,953	10,874	12,000	12,000
521.52.01	Accreditation Expenses	2,316	375	500	500
521.52.02	Wearing Apparel	7,900	7,830	7,850	6,850
521.52.09	Purchases with Donated Money - PD	-	-	-	1,000
521.54.00	Tuition, Membership, Publications	2,134	1,136	2,000	2,000
521.54.03	State-Funded Training	1,507	1,283	3,000	3,000
521.54.04	City-Funded Training	4,188	3,968	8,000	6,500
521.54.05	City-Funded Training 911 Grant	519	300	-	-
	Subtotal:	85,844	73,397	77,400	125,650
CAPITAL OUTLAY					
521.64.01	Computers & Software	-	-	-	-
521.64.02	Police Equipment	863	10,777	-	-
	Subtotal:	863	10,777	-	-
TOTAL POLICE DEPARTMENT EXPENDITURES:		2,545,653	2,374,530	2,482,931	2,651,287



# Fire Department

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



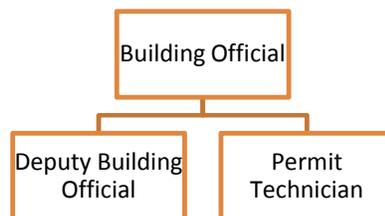
## GENERAL FUND - 001 / DEPARTMENT DETAIL - 022

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
PERSONNEL					
522.12.00	Salaries	862,329	765,879	781,239	780,976
522.12.01	Vacation & Sick Leave	-	-	20,798	22,455
522.12.02	Holiday Pay	-	-	19,741	19,307
522.13.00	Part-Time Wages	-	-	11,997	24,960
522.14.00	Overtime	64,132	123,555	72,810	71,467
522.14.00	Mandatory Dept Training	-	-	4,129	4,129
522.15.01	City Incentives	64,818	60,734	59,974	57,983
522.15.02	State-Mandated Incentives	5,191	5,507	5,040	5,040
522.21.00	FICA	74,974	65,580	69,867	68,833
522.22.00	Retirement Contributions - City	362,292	375,634	202,155	223,760
522.22.00	Retirement Contributions - State (175)	-	-	-	94,505
522.23.00	Other Benefits	190,943	179,706	272,469	286,036
	Subtotal:	1,624,679	1,576,595	1,520,219	1,659,451
OPERATING					
522.31.06	Professional Services - Medical	-	2,190	6,375	6,375
522.34.00	Contract Services/Volunteers	27,864	15,845	20,547	20,047
522.40.00	Travel/Business Trip Expenses	2,996	1,478	4,045	3,545
522.46.00	Equipment Maintenance	7,290	12,013	6,550	6,550
522.46.02	Motor Vehicle Maintenance	19,921	12,978	20,870	19,870
522.49.00	Minor Apparatus	2,777	2,010	3,100	3,100
522.52.00	Operational Supplies	10,034	10,622	12,850	12,350
522.52.02	Wearing Apparel	24,864	3,876	4,615	4,115
522.52.10	Purchases with Donated Money - FD	-	702	-	1,004
522.54.00	Tuition, Memberships, Publications	10,656	5,888	6,965	6,965
	Subtotal:	106,402	67,602	85,917	83,921
CAPITAL OUTLAY					
522.64.03	Instruments & Implements	-	-	-	1,000
	Subtotal:	-	-	-	1,000
TOTAL FIRE DEPARTMENT		1,731,081	1,644,197	1,606,136	1,744,372



# Building & Zoning Department

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



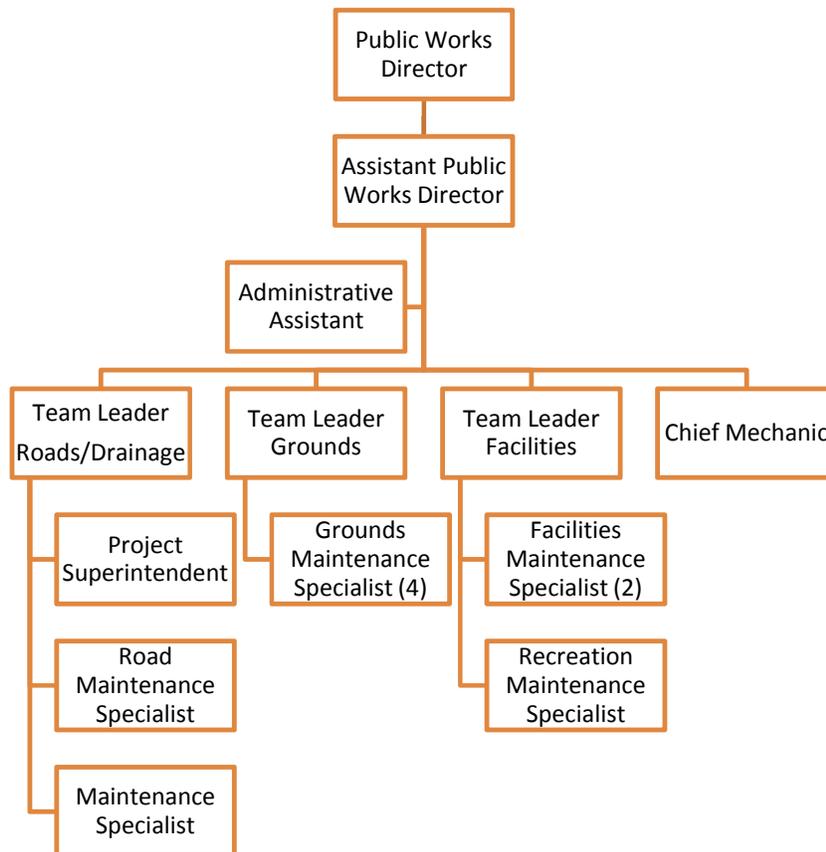
**GENERAL FUND - 001 / DEPARTMENT DETAIL - 024**

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
<b>PERSONNEL</b>					
524.12.00	Salaries	171,734	171,612	176,869	181,584
524.14.00	Overtime	-	513	1,286	1,285
524.21.00	FICA	13,385	12,380	13,375	13,033
524.22.00	Retirement Contributions	-	-	8,908	9,144
524.23.00	Other Benefits	25,936	22,861	28,851	42,703
	Subtotal:	211,055	207,366	229,289	247,749
<b>OPERATING</b>					
524.34.06	Other Contract Services	1,200	1,200	1,200	1,200
524.40.00	Travel/Business Trip Expenses	229	73	3,500	3,000
524.46.00	Equipment Maintenance	-	-	700	700
524.49.00	Minor Apparatus	(21)	192	159	159
524.51.01	Code Enforcement Expenses	300	-	50	50
524.52.00	Operating Expenses	23	-	200	200
524.52.02	Wearing Apparel	-	-	250	250
524.54.00	Tuition, Membership, Publications	1,970	400	1,075	1,075
	Subtotal:	3,701	1,865	7,134	6,634
<b>CAPITAL OUTLAY</b>					
524.64.01	Computers & Software	-	-	-	-
	Subtotal:	-	-	-	-
<b>TOTAL BUILDING &amp; ZONING DEPARTMENT EXPENDITURES:</b>		<b>214,756</b>	<b>209,231</b>	<b>236,423</b>	<b>254,383</b>



# Public Works Department

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



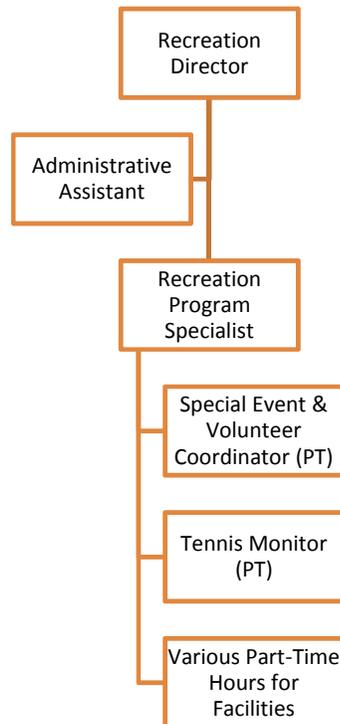
## GENERAL FUND - 001 / DEPARTMENT DETAIL - 039

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL	ACTUAL	BUDGET	PROPOSED
		FY 11/12	FY 12/13	FY 13/14	BUDGET FY 14/15
PERSONNEL					
539.12.00	Salaries	603,995	523,319	598,288	571,954
539.12.01	Vacation & Sick Leave	-	-	7,913	6,403
539.13.00	Part-Time Wages	14,429	4,077	-	-
539.14.00	Overtime	13,600	8,207	6,000	5,371
539.15.01	Incentives	503	502	500	500
539.21.00	FICA	49,009	38,596	45,363	43,945
539.22.00	Retirement Contributions	-	-	22,103	22,774
539.23.00	Other Benefits	121,362	112,865	194,517	192,161
	Subtotal:	802,898	687,566	874,684	843,108
OPERATING					
539.40.00	Travel/Business Trip Expenses	12	-	1,500	1,500
539.44.00	Equipment Rentals	3,069	2,169	3,000	3,000
539.46.00	Equipment Maintenance	8,018	21,340	10,000	10,000
539.46.02	Motor Vehicle Maintenance	37,117	39,647	40,000	40,000
539.46.03	Traffic Signal (Contract)	18,291	4,477	7,000	7,000
539.46.04	Building & Grounds Maintenance	48,591	55,990	70,700	70,700
539.46.05	Contract Maintenance	88,448	120,574	138,000	138,000
539.46.06	Sign Maintenance	5,078	3,676	4,500	4,000
539.46.07	Field Lighting	-	-	-	-
539.49.00	Minor Apparatus	2,427	1,834	3,000	3,000
539.49.11	Beautification (Public Works)	1,994	-	-	-
539.52.00	Operating Expenses	4,200	2,209	3,000	3,000
539.52.02	Wearing Apparel	3,673	2,603	3,000	4,000
539.52.03	Motor Vehicle Fuels	124,266	115,145	142,000	137,500
539.52.04	Mechanic's Tools	-	-	500	500
539.52.05	Janitorial Supplies	16,328	15,182	18,000	18,000
539.53.00	Road Materials & Supplies	15,327	12,211	14,000	12,000
539.53.01	Sidewalks and Crosswalks	7,398	9,735	11,500	10,000
539.54.00	Tuition, Membership, Publications	176	370	500	500
	Subtotal:	384,413	407,162	470,200	462,700
CAPITAL OUTLAY					
539.64.02	Equipment	1,797	5,326	3,000	-
539.69.00	Improvements Other Than Buildings	-	-	-	-
	Subtotal:	1,797	5,326	3,000	-
TOTAL PUBLIC WORKS DEPARTMENT EXPENDITURES:		1,189,108	1,100,054	1,347,884	1,305,808



# Recreation Department

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



**GENERAL FUND - 001 / DEPARTMENT DETAIL - 072**

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL	ACTUAL	BUDGET	PROPOSED
		FY 11/12	FY 12/13	FY 13/14	BUDGET FY 14/15
<b>PERSONNEL</b>					
572.12.00	Salaries	207,004	211,658	200,731	189,586
572.12.01	Vacation & Sick Leave	-	-	6,710	6,710
572.13.00	Part-Time Wages	66,391	77,024	81,074	84,485
572.14.00	Overtime	949	2,528	2,200	1,864
572.21.00	FICA	21,399	21,081	22,159	21,538
572.22.00	Retirement Contributions	-	-	3,786	3,785
572.23.00	Other Benefits	27,188	26,522	36,620	44,543
	Subtotal:	322,931	338,813	353,280	352,511
<b>OPERATING</b>					
572.34.01	Program Instructors	319,114	341,941	381,360	327,416
572.34.02	Program Activities	9,233	13,521	15,600	10,850
572.34.03	Community Activities	1,445	2,005	1,600	3,000
572.40.00	Travel/Business Trip Expenses	361	605	800	1,200
572.46.00	Equipment Maintenance	11,327	15,597	8,160	13,620
572.46.04	Building & Grounds Maintenance	415	567	1,630	1,780
572.47.00	Printing & Binding	9,840	7,462	8,600	7,500
572.49.00	Minor Apparatus	4,985	4,460	3,618	4,000
572.52.00	Operating Expenses	2,067	1,563	2,660	4,010
572.54.00	Tuition, Membership, Publications	215	130	275	325
	Subtotal:	359,002	387,851	424,303	373,701
<b>CAPITAL OUTLAY</b>					
572.64.02	Recreation Equipment	1,046	-	-	-
	Subtotal:	1,046	-	-	-
<b>TOTAL RECREATION DEPARTMENT EXPENDITURES:</b>		<b>682,979</b>	<b>726,664</b>	<b>777,583</b>	<b>726,212</b>

**GENERAL FUND - 001 / DEPARTMENT DETAIL - 081**

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
PERSONNEL					
519.12.05	Sick & Vacation Sell Back	-	-	-	-
	Subtotal:	-	-	-	-
INTERFUND TRANSFERS					
581.91.01	Transfer to Samsons Island Trust Fund	1,500	-	-	-
581.91.40	Transfer to Redevelopment Fund - TIF	578,078	605,859	689,484	786,780
581.91.50	Transfer to Capital Assets Fund	-	3,400	-	-
	Subtotal:	579,578	609,259	689,484	786,780
	TOTAL INTERFUND TRANSFERS:	579,578	609,259	689,484	786,780

**GENERAL FUND - 001 / DEPARTMENT DETAIL - 090**

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL	ACTUAL	BUDGET	PROPOSED
		FY 11/12	FY 12/13	FY 13/14	BUDGET FY 14/15
	RESERVES				
590.90.01	Reserves	-	459,093	200,116	173,195
	TOTAL ADDITIONS TO RESERVES:	<u>-</u>	<u>459,093</u>	<u>200,116</u>	<u>173,195</u>
	TOTAL GENERAL FUND EXPENDITURES:	<u>9,139,578</u>	<u>9,093,270</u>	<u>9,389,981</u>	<u>9,593,518</u>

# Special Revenue Funds



## COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
MISCELLANEOUS					
RECYCLING TRUST FUND					
120-361.10.00	Interest - Recycling Revenue	274	226	166	166
120-365.00.00	Sale of Recyclables	11,835	11,709	11,900	11,900
	Subtotal:	12,109	11,935	12,066	12,066
SAMSONS ISLAND TRUST FUND					
130-361.10.00	Interest - Samsons Island	55	30	69	69
130-366.00.00	Donations - Samsons Island	140	480	-	-
	Subtotal:	195	510	69	69
BEAUTIFICATION TRUST FUND					
131-361.10.00	Interest - Beautification Board	259	146	183	183
131-366.00.00	Donations - Beautification Board	108	1,549	-	-
131-369.90.06	Satellite Beach Tags	395	313	-	-
131-369.90.07	Beautification Board Tree Sale	1,836	-	1,500	1,500
	Subtotal:	2,598	2,008	1,683	1,683
ADVANCED LIFE SUPPORT TRUST FUND					
641-342.90.00	Fire Department Classes	4,295	1,770	2,200	250
641-361.10.00	Interest - Advanced Life Support	440	273	194	194
641-366.00.00	Donations - Advanced Life Support	2,178	2,695	-	-
	Subtotal:	6,913	4,738	2,394	444
GENERAL DONATIONS TRUST FUND					
642-361.10.00	Interest -General Donations	72	40	271	271
642-361.10.99	Interest - Loss on Investments	76	35	5	5
642-366.00.00	Donations - General Donations	1,938	1,943	-	-
	Subtotal:	2,086	2,018	276	276
RECREATION TRUST FUND					
643-361.10.00	Interest - Recreation Trust Fund	307	189	127	127
643-366.00.00	Contributions / Donations	616	832	-	-
643-366.00.03	Donations for Tennis Improvements	369	416	-	-
643-366.00.05	Donations for Soccer Fields	-	-	-	-
	Subtotal:	1,292	1,437	127	127
OCEANFRONT PROPERTY ACQUISITION TRUST FUND					
644-361.10.00	Interest - Oceanfront Property Acq.	1,198	-	-	-
644-366.00.02	Fundraising	100	-	-	-
	Subtotal:	1,298	-	-	-
	Subtotal MISCELLANEOUS:	26,491	22,646	16,615	14,665

## COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
OTHER REVENUE SOURCES					
130-380.00.00	Fund Balance - Samsons Island	-	3,174	4,957	-
130-381.00.01	Transfer in from GF - Samsons Island	1,500	-	-	-
130-381.01.50	Transfer in from CAF - Samsons Island	-	3,092	-	-
131-380.00.00	Fund Balance - Beautification	930	-	-	-
641-380.00.00	Fund Balance - Advanced Life Support	-	12,746	11,483	-
642-380.00.00	Fund Balance - General Donations	-	2,371	5,925	6,950
643-380.00.00	Fund Balance - General Donations	-	-	-	-
644-380.00.00	Fund Balance - Oceanfront Prop Acq.	149,869	-	-	-
	Subtotal OTHER REVENUE SOURCES:	152,299	21,383	22,365	6,950
	TOTAL COMMUNITY SERVICES FUND REVENUES:	178,790	44,029	38,980	21,615

## COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
OPERATING					
RECYCLING TRUST FUND					
120-537.34.05	Citywide Office Recycling	800	700	800	800
120-537.49.06	Banking Fees - Recycling	105	152	144	144
	Subtotal:	905	852	944	944
SAMSONS ISLAND TRUST FUND					
130-572.48.03	Public Relations - Samsons Island	-	-	500	-
130-572.49.00	Minor Apparatus - Samsons Island	-	27	2,900	-
130-572.49.06	Banking Fees - Samsons Island	19	17	26	26
130-572.52.00	Operational Supplies - Samsons Island	1,128	916	1,350	-
	Vegetation - Samsons Island	-	-	250	-
	Subtotal:	1,147	960	5,026	26
BEAUTIFICATION TRUST FUND					
131-572.48.02	Fundraising Expenses	-	401	-	-
131-572.49.00	Minor Apparatus - Beautification	1,664	-	-	-
131-572.49.06	Banking Fees - Beautification	97	92	94	94
131-572.49.12	Beautification Projects	1,767	1,254	1,500	1,589
	Subtotal:	3,528	1,747	1,594	1,683
ADVANCED LIFE SUPPORT TRUST FUND					
641-522.49.06	Banking Fees - Advanced Life Support	166	174	177	177
641-522.55.01	CPR Training Classes - Advanced Life Supp	3,765	1,315	1,700	267
	Subtotal:	3,931	1,489	1,877	444
GENERAL DONATIONS TRUST FUND					
642-521.49.06	Banking Fees - General Donations	24	21	201	201
642-521.52.00	Operational Supplies - General Donations	1,336	806	2,500	3,500
642-521.52.02	Wearing Apparel - General Donations	16	313	3,500	2,500
	Subtotal:	1,376	1,140	6,201	6,201
RECREATION TRUST FUND					
643-572.48.02	Fundraising Expenses	-	451	-	85
643-572.49.00	Minor Apparatus - Recreation Trust	20	-	-	-
643-572.49.06	Banking Fees - Recreation Trust	115	121	123	123
	Subtotal:	135	572	123	208
OCEANFRONT PROPERTY ACQUISITION TRUST FUND					
644-537.49.06	Banking Fees - Oceanfront Property	407	-	-	-
	Subtotal:	407	-	-	-
	Subtotal - MISCELLANEOUS:	11,429	6,760	15,765	9,506

## COMMUNITY SERVICES FUND - 101 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
CAPITAL OUTLAY					
130-572.64.02	Recreation Equipment	-	5,816	-	-
641-522.64.03	Fire Instruments & Implements	-	3,995	-	-
642-521.64.04	Police Vehicles	-	3,235	-	-
643-572.64.02	Recreation Equipment - Soccer Field Lighting	-	-	-	-
	Subtotal:	-	13,046	-	-
NON-OPERATING					
641-581.91.01	Transfer to General Fund - ALS	-	12,000	12,000	-
644-581.91.01	Transfer to GF - Oceanfront Property Acq.	150,759	-	-	-
	Subtotal:	150,759	12,000	12,000	-
ADDITION TO RESERVES					
120-590.90.02	Reserves - Recycling Trust	11,204	11,083	11,122	12,066
130-590.90.02	Reserves - Samsons Island Trust	548	-	-	43
131-590.90.02	Reserves - Beautification Board	-	261	89	-
641-590.90.02	Reserves - Advanced Life Support Trust	2,982	-	-	-
642-590.90.02	Reserves - General Donations Trust	710	14	-	-
643-590.90.02	Reserves - Recreation Trust	1,157	865	4	-
644-590.90.02	Reserves - Oceanfront Property Acq. Trust	-	-	-	-
	Subtotal:	16,601	12,223	11,215	12,109
TOTAL COMMUNITY SERVICES FUND EXPENDITURES:		178,789	44,029	38,980	21,615

**STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - 000**

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
INTERGOVERNMENTAL					
334.36.08	FEMA/Hazard Mitigation - North Drainage	226,856	-	-	-
334.36.09	Brevard County - North Drainage	86,774	-	-	-
334.36.10	School Board - North Drainage	86,774	-	-	-
334.36.11	DEP Sec. 319 Grant-Cassia Phase 2	-	-	-	-
334.36.12	DEP Sec. 319 Grant-Cassia Phase 3	656,127	264,890	-	-
334.36.13	Lori Laine Basin 319h Grant	-	8,362	-	-
334.36.14	Brevard Co. Agreement - Cassia Sidewalks	100,000	-	-	-
	Subtotal:	1,156,531	273,252	-	-
OPERATING					
343.70.00	Stormwater Utility Fee	313,291	313,953	325,931	412,303
MISCELLANEOUS					
361.10.00	Interest	2,718	609	991	1,035
OTHER REVENUE SOURCES					
380.00.00	Fund Balance	47,131	296,488	177,466	-
TOTAL STORMWATER UTILITY FUND REVENUES:		1,519,671	884,302	504,388	413,338

## STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
OPERATING					
000-538.31.02	Professional Services - Grant Writer	14,394	-	-	-
000-538.31.04	Professional Services - Engineering	2,327	3,703	-	-
000-538.34.04	Stormwater Management Plan	3,538	3,538	-	-
000-538.34.06	Stormwater Assessment Roll	4,916	5,084	-	-
000-538.46.08	Storm Sewer Maintenance	-	1,874	-	-
000-538.49.06	Banking Fees	1,107	354	573	573
000.538.52.00	Operating Expenses	-	399	-	-
	Subtotal:	26,282	14,952	573	573
CAPITAL OUTLAY					
000-538.61.06	DEP Sec. 319 Grant - Cassia Phase 2	-	-	-	-
000-538.61.08	FEMA/Hazard Mitigation - North Drainage	211,961	-	-	-
000-538.63.09	DEP Sec. 319 Grant - Cassia Phase 3	837,213	447,147	-	-
000-538.63.17	Lori Laine Water Basin Project	-	12,670	91,049	-
	Subtotal:	1,049,174	459,817	91,049	-
NON-OPERATING					
081-538.91.01	Transfer to General Fund	132,678	97,996	101,228	101,228
081-538.91.50	Transfer to Capital Assets Fund	-	-	-	-
	Subtotal:	132,678	97,996	101,228	101,228
DEBT SERVICE					
082-538.71.01	Lease Principal - PNC Bank DeSoto Baffle	124,278	130,520	137,075	143,958
082-538.71.11	Lease Principal - 09/10 Stormwater Projects	101,994	108,220	114,827	121,836
082-538.72.01	Lease Interest- PNC Bank DeSoto Baffle	27,823	21,582	15,027	8,143
082-538.72.11	Lease Interest- 09/10 Stormwater Projects	57,442	51,215	44,609	37,600
	Subtotal:	311,537	311,537	311,538	311,537
ADDITIONS TO RESERVES					
090-590.90.02	Additions to Reserves	132,678	-	-	-
	Subtotal:	132,678	-	-	-
TOTAL STORMWATER UTILITY FUND EXPENDITURES:		1,519,671	884,302	504,388	413,338

**LAW ENFORCEMENT TRUST FUND - 135 / DEPARTMENT DETAIL - 000**

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
	FINES & FORFEITS				
351.20.00	Confiscated Property	5,348	6,276	-	-
	MISCELLANEOUS				
361.10.00	Interest	483	279	2,086	2,086
	OTHER REVENUE SOURCES				
380.00.00	Fund Balance	-	24,965	-	-
TOTAL LAW ENFORCEMENT TRUST FUND REVENUES:		5,831	31,520	2,086	2,086

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

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
OPERATING					
000-521.49.00	Minor Apparatus	-	-	-	-
000-521.49.06	Banking Fees	180	163	207	207
000-521.51.00	Donations to Others	-	2,500	-	-
	Subtotal:	180	2,663	207	207
CAPITAL OUTLAY					
000.521.64.04	Police Vehicles	-	28,857	-	-
ADDITION TO RESERVES					
090-590.90.02	Additions to Reserve	5,651	-	1,879	1,879
TOTAL LAW ENFORCEMENT TRUST FUND EXPENDITURES:		5,831	31,520	2,086	2,086

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

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
INTERGOVERNMENTAL					
000-334.39.04	SR 513 Landscape Improvement Grant	-	90,175	-	-
000-334.70.11	South Patrick Drive Improvement	-	-	-	-
000-338.00.00	TIF Payment from Brevard County	332,558	334,990	378,068	443,093
	Subtotal:	332,558	425,165	378,068	443,093
MISCELLANEOUS					
000-361.10.00	Interest	10,111	7,500	11,849	4,500
000-361.10.99	Interest - Loss on Investments	2,480	1,134	166	166
000-369.90.04	Refund Prior-Year Expenditures	-	-	-	-
	Subtotal:	12,591	8,634	12,015	4,666
OTHER REVENUE SOURCES					
000-347.50.05	Fund Balance from Redevelopment Fund	-	165,603	-	-
000-271.00.04	Reserve - Beach Access Improvements	-	-	-	400,000
000-271.00.04	Reserve - A1A Engineering and Construction	-	-	-	400,000
000-271.00.04	Reserve - Traffic Signilization Improvements	-	-	-	75,000
081-381.00.01	Transfer from GF - City TIF to Redevel. Fund	578,078	570,521	644,146	751,442
081-381.00.01	Transfer from GF - City Repayment of TIF	-	35,338	35,338	35,338
081-381.00.01	Transfer from GF for Capital Assets	-	-	10,000	-
	Subtotal:	578,078	771,462	689,484	1,661,780
TOTAL COMMUNITY REDEVELOPMENT TRUST FUND REVENUES:		923,227	1,205,261	1,079,567	2,109,539

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

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
OPERATING					
000-559.12.00	Salary/Wages & Benefits - CRA Director	19,233	1,169	-	-
000-559.14.00	Overtime	-	791	-	-
000-559.19.00	Interfund Memo of Understanding (MOU)	-	-	85,030	167,974
000-559.21.00	FICA Taxes	-	138	-	-
000-559.31.00	Legal Services	-	-	70,000	10,000
000-559.31.04	Engineering Services	-	9,116	-	-
000-559.31.07	Consultant Fees	55,936	8,420	-	1,500
000-559.31.10	Planning Services	-	64,095	-	-
000-559.34.07	Agreement w/ Brevard Co. for TIF Refund	-	180,051	117,316	101,718
000-559.40.00	Travel - Business Trips	834	1,643	7,000	7,000
000-559.48.00	Business Development & Promotions	210	-	-	-
000-559.48.01	Façade Grant Program	7,462	-	-	-
000-559.49.06	Banking Fees	3,872	4,813	10,761	4,500
000-559.51.00	Office Supplies	50	-	-	-
000-559.52.00	Operating Supplies	249	442	18,154	15,000
000-559.54.00	Tuition, Membership, & Publications	1,585	1,045	-	1,600
	Subtotal:	89,431	271,723	308,261	309,292
NON-OPERATING					
081-581.91.00	Transfer to General Fund	-	306,573	199,755	173,195
	Subtotal:	-	306,573	199,755	173,195
DEBT SERVICE					
082-559.71.02	CRA Line of Credit - Principal	253,900	265,000	276,100	288,200
082-559.72.02	CRA Line of Credit - Interest	214,417	202,779	218,601	200,736
	Subtotal:	468,317	467,779	494,701	488,936
CAPITAL OUTLAY					
000-559.69.01	Pelican Beach Park Improvements	-	-	-	20,000
000-559.61.01	Property Disposition Costs	-	2,246	-	-
000-559.63.01	A1A Engineering Concept Grant (DEO Grant)	-	2,200	-	-
000-559.69.02	South Patrick Drive Improvement	2,131	121,640	-	-
000-559.69.03	A1A Engineering and Construction	-	-	-	698,116
000-559.69.06	Beach Access Improvements	-	33,100	66,850	400,000
000-559.69.20	A1A Corridor Concept Plan	-	-	10,000	-
000-559.69.23	Landscaping Project	-	-	-	20,000
	Subtotal:	2,131	159,186	76,850	1,138,116
ADDITION TO RESERVES					
090-590.90.02	Additions to Reserves	363,348	-	-	-
	Subtotal:	363,348	-	-	-
TOTAL COMMUNITY REDEVELOPMENT TRUST FUND EXPENDITURES:		923,227	1,205,261	1,079,567	2,109,539

**CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN**

ACCT. NO.	REVENUE SOURCE	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	PROPOSED BUDGET FY 14/15
TAXES					
000-314.10.00	Utility Tax - Electricity	375,069	367,176	365,000	367,176
000-314.80.00	Utility Tax - Propane	14,509	14,823	10,000	14,823
	Subtotal:	389,578	381,999	375,000	381,999
INTERGOVERNMENTAL					
000.334.20.13	FDLE JAG 2013 PD Equip Grant	-	1,543	-	-
000-334.70.10	DoE Muni Bldg Energy Update Grant	129,160	6,075	-	-
	Subtotal:	129,160	7,618	-	-
MISCELLANEOUS					
000-361.10.00	Interest	2,853	1,521	939	939
000-366.00.00	Contributions / Donations	1	30,000	-	-
	Subtotal:	2,854	31,521	939	939
OTHER REVENUE SOURCES					
000-380.00.00	Fund Balance	-	19,332	294,747	-
000-383.00.00	Capital Lease Proceeds	-	38,193	-	-
081-381.90.01	Transfer from General Fund	-	3,400	-	-
	Subtotal:	-	60,925	294,747	-
TOTAL CAPITAL ASSETS FUND REVENUES:		521,592	482,063	670,686	382,938

## CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
IMPROVEMENTS					
000-519.49.06	Banking Fees	1,033	1,091	881	881
000-539.63.18	Annual Street Repaving Projects	-	-	50,000	-
000-539.69.17	Soccer Field Lighting Project	-	-	10,000	-
000-539.69.19	Air Conditioner Replacements	-	-	-	10,000
000-572.69.15	DoE Muni Bldg Energy Update Grant	124,983	4,953	-	-
000-572.69.16	Football Field Expansion Project	-	-	60,000	-
000-572.69.20	DRS Center Dance Floor Replacement	-	-	-	40,000
000-572.69.21	Tennis Court Resurfacing	-	-	-	33,000
000-572.69.22	Playground Replacements	-	-	-	29,119
	Subtotal:	126,016	6,044	120,881	113,000
SUPPORT SERVICES DEPARTMENT					
013-513.64.01	Administrative Computers & Software	-	-	96,000	52,000
013-513.64.02	Citywide Administrative Equipment	-	1,120	-	-
	Subtotal:	-	1,120	96,000	52,000
POLICE DEPARTMENT					
021-521.64.01	Police Computers & Software	-	267	-	-
021-521.64.02	Police Equipment	-	63,853	7,000	4,000
021-521.64.04	Police Vehicles	33,991	38,641	-	75,000
	Subtotal:	33,991	102,761	7,000	79,000
FIRE DEPARTMENT					
022-522.64.02	Fire Equipment	-	8,654	3,500	4,000
022-522.64.04	Fire Vehicles	27,376	-	-	-
	Subtotal:	27,376	8,654	3,500	4,000
PUBLIC WORKS DEPARTMENT					
039-539.64.02	Public Works Equipment	-	20,462	25,900	16,000
039-539.64.04	Public Works Vehicles	-	-	40,000	-
	Subtotal:	-	20,462	65,900	16,000
RECREATION DEPARTMENT					
072-572.64.01	Recreation Computers & Software	-	17,901	-	-
072-572.64.04	Recreation Equipment	-	5,258	-	-
	Subtotal:	-	23,159	-	-
	Subtotal Departmental Capital Assets:	187,383	162,200	293,281	264,000

## CAPITAL ASSETS FUND - 150 / DEPARTMENT DETAIL - AS SHOWN

ACCT. NO.	EXPENDITURE CLASSIFICATION	ACTUAL FY 11/12	ACTUAL FY 12/13	BUDGET FY 13/14	BUDGET FY 14/15
DEBT SERVICE					
082-517.71.19	Lease Principal - Consolidated Debt	266,554	275,182	284,199	-
082-517.71.20	Lease Principal - PD '13 Dodge Charger	-	8,263	7,039	7,327
082-517.71.21	Lease Principal - Pinnacle Police RMS	-	-	18,710	56,914
082-517.71.22	Lease Principal - 2014 Ferrara Fire Truck	-	-	-	38,144
082-517.72.19	Lease Interest - Consolidated Debt	22,472	13,844	4,936	-
082-517.72.20	Lease Interest - PD '13 Dodge Charger	-	-	1,224	936
082-517.72.21	Lease Interest - Pinnacle Police RMS	-	-	15,297	11,100
082-517.72.22	Lease Interest - 2014 Ferrara Fire Truck	-	-	-	4,517
	Subtotal:	289,026	297,289	331,405	118,938
	Total Operating Expenditures:	476,409	459,489	624,686	382,938
NON-OPERATING					
081-581.91.01	Transfer to General Fund	3,718	19,482	46,000	-
081-581.91.11	Transfer to Comm Svc Spec Rev Fund	3,718	3,092	-	-
	Subtotal:	3,718	22,574	46,000	-
RESERVES					
090-590.90.02	Additions to Reserves	41,465	-	-	-
	Total Non-Operating & Reserves:	45,183	22,574	46,000	-
	TOTAL CAPITAL ASSETS FUND EXPENDITURES:	521,592	482,063	670,686	382,938

# 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 14/15, 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 next year, the City will focus on resuming facility maintenance efforts. Enhancements other than Community Redevelopment Fund projects begin in later years.

Project Name	Funding Source	Estimated Cost	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
<b>Infrastructure</b>							
Annual Street Resurfacing	CAF	\$ 600,000	\$ -	\$ 300,000	\$ 100,000	\$ 100,000	\$ 100,000
SBSRP Parking Lot Resurfacing	CAF	\$ 400,000	\$ -	\$ 10,000	\$ -	\$ -	\$ 400,000
200 Block Wilson Avenue Rebuild	CAF	\$ 350,000	\$ -	\$ -	\$ 350,000	\$ -	\$ -
Stormwater Line Replacement	SU	\$ 250,000	\$ -	\$ 25,000	\$ 75,000	\$ 150,000	\$ -
A1A Improvements	CRF	\$ 1,086,826	\$ 711,826	\$ -	\$ 375,000	\$ -	\$ -
Septic Removal/Install Sewer (ballfields)	CAF	\$ 30,000	\$ -	\$ -	\$ 30,000	\$ -	\$ -
Shell Street Reconstruction & Access	CRF	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>		<b>\$ 3,116,826</b>	<b>\$ 1,111,826</b>	<b>\$ 335,000</b>	<b>\$ 930,000</b>	<b>\$ 250,000</b>	<b>\$ 500,000</b>
Total Capital Assets Fund		\$ 1,380,000	\$ -	\$ 310,000	\$ 480,000	\$ 100,000	\$ 500,000
Total Stormwater Fund		\$ 250,000	\$ -	\$ 25,000	\$ 75,000	\$ 150,000	\$ -
Total Community Redevelopment Fund		\$ 1,486,826	\$ 1,111,826	\$ -	\$ 375,000	\$ -	\$ -
Total General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Name	Funding Source	Estimated Cost	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
<b>Facilities</b>							
Police Department Renovations	CAF	\$ 150,000	\$ -	\$ 75,000	\$ -	\$ -	\$ 75,000
Security Improvements (all buildings)	CAF	\$ 80,000	\$ -	\$ -	\$ 80,000	\$ -	\$ -
Public Works Garage Doors	CAF	\$ 5,000	\$ -	\$ -	\$ 5,000	\$ -	\$ -
Floor Replacement (all facilities)	CAF	\$ 40,000	\$ -	\$ 10,000	\$ 30,000	\$ -	\$ -
Building for Vac-Truck	SU	\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Civic Center Renovations	CRA	\$ 500,000	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Roof Replacements (all buildings)	CAF	\$ 150,000	\$ -	\$ 57,500	\$ 12,500	\$ -	\$ 80,000
Dune Crossovers and Dock repairs	CAF	\$ 22,000	\$ -	\$ 4,000	\$ 8,000	\$ 8,000	\$ 2,000
Air Conditioner Replacements	CAF	\$ 204,000	\$ 10,000	\$ 13,000	\$ 5,000	\$ 13,000	\$ 163,000
DRS Center Dance Floor Replacements	CAF	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ -	\$ -
DRS Gym Floor Replacements	CAF	\$ 100,000	\$ -	\$ -	\$ -	\$ -	\$ 100,000
Ballfield Fencing	CAF	\$ 20,000	\$ -	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,000
Tennis Courts Resurfacing	CAF	\$ 33,000	\$ 33,000	\$ -	\$ -	\$ -	\$ -
Playground Replacements	CAF	\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Field Scoreboards	CAF	\$ 14,000	\$ -	\$ -	\$ 14,000	\$ -	\$ -
SBSRP Football Press Box/Concession	CAF	\$ 100,000	\$ -	\$ -	\$ -	\$ 100,000	\$ -
Tennis Court Relighting	CAF	\$ 24,000	\$ -	\$ 24,000	\$ -	\$ -	\$ -
Racquet Ball Courts Resurfacing	CAF	\$ 20,000	\$ -	\$ -	\$ -	\$ 20,000	\$ -
Skatepark Renovations	CAF	\$ 200,000	\$ -	\$ -	\$ 200,000	\$ -	\$ -
SBSRP Field Lighting (2 of 4 fields)	CAF	\$ 260,000	\$ -	\$ 130,000	\$ 130,000	\$ -	\$ -
New Desoto Tennis Courts	CAF	\$ 85,000	\$ -	\$ -	\$ -	\$ -	\$ 85,000
<b>TOTAL</b>		<b>\$ 2,347,000</b>	<b>\$ 113,000</b>	<b>\$ 498,500</b>	<b>\$ 519,500</b>	<b>\$ 676,000</b>	<b>\$ 540,000</b>
Total Capital Assets Fund		\$ 1,697,000	\$ 113,000	\$ 348,500	\$ 519,500	\$ 176,000	\$ 540,000
Total Stormwater Fund		\$ 150,000	\$ -	\$ 150,000	\$ -	\$ -	\$ -
Total Community Redevelopment Fund		\$ -	\$ -	\$ -	\$ -	\$ 500,000	\$ -
Total General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Name	Funding Source	Estimated Cost	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
<b>Equipment</b>							
BioMedical Monitor (2) (FD)	CAF	\$ 69,000	\$ -	\$ -	\$ 69,000	\$ -	\$ -
Breathing Apparatus Update (FD)	CAF	\$ 42,600	\$ -	\$ -	\$ 14,200	\$ 14,200	\$ 14,200
Positive Pressure Fan (FD)	CAF	\$ 3,500	\$ -	\$ -	\$ 3,500	\$ -	\$ -
Ventilation Saw (FD)	CAF	\$ 3,500	\$ -	\$ 3,500	\$ -	\$ -	\$ -
Handheld Radios (PD & FD)	CAF	\$ 40,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000
Evidence Room Storage Lockers (PD)	CAF	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Video System for Parks (PD)	CAF	\$ 80,000	\$ -	\$ -	\$ -	\$ -	\$ 80,000
New mower (PW)	CAF	\$ 5,000	\$ -	\$ 5,000	\$ -	\$ -	\$ -
Nozzles for Vac Truck (PW)	CAF	\$ 3,000	\$ -	\$ -	\$ 3,000	\$ -	\$ -
Utility John Deere (PW)	CAF	\$ 20,000	\$ -	\$ 20,000	\$ -	\$ -	\$ -
Sand Pro (PW)	CAF	\$ 16,000	\$ 16,000	\$ -	\$ -	\$ -	\$ -
High Lift (PW)	CAF	\$ 25,000	\$ -	\$ -	\$ -	\$ -	\$ 25,000
Jackhammer/Compressor (PW)	CAF	\$ 10,000	\$ -	\$ -	\$ -	\$ 10,000	\$ -
<b>TOTAL</b>		<b>\$ 322,600</b>	<b>\$ 24,000</b>	<b>\$ 41,500</b>	<b>\$ 97,700</b>	<b>\$ 32,200</b>	<b>\$ 127,200</b>
Total Capital Assets Fund		\$ 322,600	\$ 24,000	\$ 41,500	\$ 97,700	\$ 32,200	\$ 127,200
Total Stormwater Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Redevelopment Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Name	Funding Source	Estimated Cost	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
<b>Fleet</b>							
1 Ton Dump Truck (PW)	CAF	\$ 55,000	\$ -	\$ -	\$ 55,000	\$ -	\$ -
Replacement 3/4 Ton Truck (PW)	CAF	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ 30,000
Patrol Vehicles Replacement	CAF	\$ 315,000	\$ 45,000	\$ 90,000	\$ 45,000	\$ 90,000	\$ 45,000
Administration Vehicles Replacement	CAF	\$ 150,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000	\$ 30,000
Reframe Squad Vehicle (FD)	CAF	\$ 150,000	\$ -	\$ -	\$ 150,000	\$ -	\$ -
<b>Total</b>		<b>\$ 700,000</b>	<b>\$ 75,000</b>	<b>\$ 120,000</b>	<b>\$ 280,000</b>	<b>\$ 120,000</b>	<b>\$ 105,000</b>
Total Capital Assets Fund		\$ 700,000	\$ 75,000	\$ 120,000	\$ 280,000	\$ 120,000	\$ 105,000
Total Stormwater Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Redevelopment Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Project Name	Funding Source	Estimated Cost	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19
<b>Technology</b>							
Windows 7 Upgrades citywide	CAF	\$ 60,000	\$ 5,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 20,000
Fire Department Server	CAF	\$ 5,000	\$ -	\$ -	\$ -	\$ -	\$ 5,000
City Hall Server	CAF	\$ 15,000	\$ -	\$ -	\$ -	\$ -	\$ 15,000
Police Department Server	CAF	\$ 12,000	\$ -	\$ -	\$ -	\$ -	\$ 12,000
Permitting Software Upgrades	CAF	\$ 25,000	\$ 25,000	\$ -	\$ -	\$ -	\$ -
Backup System	CAF	\$ 20,000	\$ -	\$ -	\$ -	\$ -	\$ 20,000
<b>Total</b>	CAF	<b>\$ 137,000</b>	<b>\$ 30,000</b>	<b>\$ 10,000</b>	<b>\$ 10,000</b>	<b>\$ 15,000</b>	<b>\$ 72,000</b>
Total Capital Assets Fund		\$ 137,000	\$ 30,000	\$ 10,000	\$ 10,000	\$ 15,000	\$ 72,000
Total Stormwater Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Community Redevelopment Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<b>TOTAL ALL FUNDS</b>	<b>TOTAL</b>	<b>FY 14/15</b>	<b>FY 15/16</b>	<b>FY 16/17</b>	<b>FY 17/18</b>	<b>FY 18/19</b>
Total Capital Assets Fund	\$ 4,246,600	\$ 242,000	\$ 830,000	\$ 1,387,200	\$ 443,200	\$ 1,344,200
Total Stormwater Fund	\$ 400,000	\$ -	\$ 175,000	\$ 75,000	\$ 150,000	\$ -
Total Community Redevelopment Fund	\$ 1,986,826	\$ 1,111,826	\$ -	\$ 375,000	\$ 500,000	\$ -
Total General Fund	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Glossary & Acronyms



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**Stabilization Reserve** – See page 78 for General Fund Stabilization Reserve Policy adopted by Council.

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

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

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

**Acronyms Used Throughout This Document:**

**ALS** – Advanced Life Support

**CAF** – Capital Assets Fund

**CIP** – Capital Improvements Plan

**COLA** – Cost of Living Allowance

**CRA** – Community Redevelopment Agency

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

**CSF** – Community Services Fund

**DEP** – Department of Environmental Protection (Florida)

**DoE** – Department of Energy (US)

**FB** – Fund Balance

**FD** – Fire Department

**FDLE** – Florida Department of Law Enforcement

**FEMA** – Federal Emergency Management Agency

**FICA** – Federal Insurance Contributions Act (federal payroll tax)

**GAAP** – Generally Accepted Accounting Principles

**GASB** – Governmental Accounting Standards Board

**GEP** – General Employees Pension

**GF** – General Fund

**LETF** – Law Enforcement Trust Fund

**PBP** – Pelican Beach Park

**PD** – Police Department

**PFP** – Police & Firefighters Pension

**PILOT** – Payment in Lieu of Taxes

**PW** – Public Works

**RMS** – Records Management System

**SBSRP** – Satellite Beach Sports & Recreation Park

**SI** – Samsons Island

**SUF** – Stormwater Utility Fund (“Stormwater Fund”)

**TIF** – Tax Increment Financing

**TRIM** – Truth in Millage

## General Fund Stabilization Reserve Policy

*Adopted on August 7, 2013*

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

### **The purpose of the Stabilization Reserve shall be to:**

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

### **Procedures for the Stabilization Reserve shall be as follows:**

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