

2013

# City of Satellite Beach

Quarterly Financial Report

3rd Quarter FY 2013



To: Courtney Barker, City Manager

From: Andy Stewart, Assistant City Manager

Date: August 8, 2013

Subject: 3<sup>rd</sup> Quarter Financial Review FY 2013

The purpose of this report is to provide the City Manager with the status of the Fiscal Year 12/13 Budget. The report covers the period of October 2012 through June 2013. In addition, the 3<sup>rd</sup> quarter report provides a projection based on historical revenues and expenses to better determine the financial outcome at year-end.

In September of 2012, the City Council adopted a balanced budget for Fiscal Year 12/13 totaling \$11,337,059. This budget was amended by the City Council in June 2013. The budget amendment increased the total revenues to reflect the new amended budget of \$11,746,296. This report makes all comparisons and assumptions based on the amended budget.

The financial transactions of the City are budgeted and accounted for within six types of funds. Each fund type has a different source of revenue and/or certain restrictions on the use of revenues.

The table below provides an overview of all six funds and a summary of the original budget, amended budget, year to date actual, actual as a % of amended budget and provides a long range projection for FY ending 12/13.

ACCT. NO.	CLASSIFICATION	ALL FUNDS				
		ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	ACTUAL AS % AMEND. BUDGET	PROJECTED YEAR END FY 12/13
001	General Fund	8,675,376	8,586,236	7,420,324	86.42%	9,024,257
101	Community Services Special Revenue Fund Recycling Revenue Fund #120 Samsons Island Trust Fund #130 Beautification Board Trust #131 Advanced Life Support Fund #641 Community Services Fund #642 Recreation Trust Fund #643	30,370	30,371	20,688	68.12%	37,981
125	Stormwater Utility Fund	416,035	866,773	784,920	90.56%	867,701
135	Law Enforcement Trust Fund	500	5,800	6,499	112.05%	6,595
140	Community Redevelopment Trust Fund	1,812,278	1,817,164	937,629	51.60%	1,198,803
150	Capital Assets Fund	402,500	439,952	320,727	72.90%	768,827
	Total All Funds	11,337,059	11,746,296	9,532,242	81.15%	11,904,164

## GENERAL FUND REVENUE ANALYSIS

The General Fund is the City's primary operating fund, accounting for all financial resources of the general government except those to be accounted for in another fund. The primary revenue sources for this fund are divided into major revenue sources and include property taxes, other taxes, franchise & permit fees, intergovernmental revenues, charges for services, fines & forfeitures, miscellaneous revenue, and other revenue sources.

### Benchmarks

The analysis of current revenues and expenditures provided in this report utilizes an "Actual as % of Amended Budget" comparison to provide a standard for budget performance. In some instances the benchmark does not always reflect the actual budget environment and requires further investigation and explanation. At the completion of each quarter, the "Actual as a % of Amended Budget" should under most circumstances meet or exceed the following target percentage described in the following table. Revenues under the projected target percentage and expenditures other projected target percentage require further investigation.

Actual as a % of Amended Budget		
Quarter:	Period:	Target Percentage:
1 <sup>st</sup>	October thru December	25%
2 <sup>nd</sup>	January thru March	50%
3 <sup>rd</sup>	April thru June	75%
4 <sup>th</sup>	July thru September	100%

The table below provides a summary of the major revenue sources of the general fund.

FUND 001						
ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	ACTUAL AS % AMEND. BUDGET	PROJECTED YEAR END FY 12/13
REVENUES:						
310	Taxes - Property	5,022,541	4,927,541	4,943,519	100.32%	4,948,952
31X	Taxes - Other	1,060,138	1,050,015	656,621	62.53%	1,105,207
320	Franchise and Permit Fees	834,467	836,227	395,655	47.31%	778,238
330	Intergovernmental	939,048	946,083	657,334	69.48%	938,531
340	Charges for Services	606,025	606,025	547,574	90.35%	644,527
350	Fines and Forfeitures	73,410	55,410	36,660	66.16%	50,034
360	Miscellaneous	40,751	85,421	83,965	98.29%	93,798
38X	Other Revenue Sources	98,996	79,514	98,996	124.50%	464,969
	Total Revenues:	8,675,376	8,586,236	7,420,324	86.42%	9,024,257



## Property Tax

Property Tax is the single largest revenue source in the general fund and represents 57.39% of all budgeted general fund revenue sources. Property tax revenue is collected by the Brevard County Tax Collector and deposited monthly through electronic payment to the City of Satellite Beach. The tax bills are sent to property owners in late October/early November with unpaid taxes becoming delinquent on April 1 of each year. The vast majority of property taxes are received from the tax collector from December to May.

The City has currently collected 100.32% of the projected property taxes and is on target as of June 30, 2013 to meet budgeted projections.



## Other Taxes

Other taxes, such as the Local Option Gas Tax and Communications Service Tax, make up 12.23% of all budgeted general fund revenue sources. The State of Florida 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.

The City as of June 30<sup>th</sup> has collected 62.53 % of the budgeted Other Taxes and is on target to meet budget projections.

*Further Explanation: Although the local option gas tax and the communications services taxes were below the 75% target, the City will account for June's collection in July. Therefore, the City is on target at year-end to exceed budgeted revenues.*



## Franchise and Permit Fees

Franchise fees are received from solid waste, electricity, and natural gas providers within the City. These fees represent 9.74% of budgeted general fund revenue sources.

The City as of June 30<sup>th</sup> has collected 47.31% of the budgeted Franchise and Permit Fees and is off target to meet budget projections.

*Further Explanation: The Electric Franchise Fees represent a large portion of the Franchise and Permit Fees. The monthly collection of these fees to date is less than projected in the budget. These fees at year end will be approximately \$66,324 less than budgeted. This reduction in revenue may be a result of budgeting or decreases in electric consumption.*



## Intergovernmental

Intergovernmental Revenues are revenues from other governments in the form of grants, entitlements, shared revenues, or payments in lieu of taxes and represent 11.02% of all budgeted general fund revenue sources.

The half-cent sales tax represents over 50% of the revenue in the intergovernmental category. The State of Florida levies and collects a 6.0% sales tax on qualifying retail purchases. A portion of the revenue collected is distributed to counties and municipal governments. The current distribution rate to the local municipalities is 9.653% of the 6%. The actual distribution to counties and municipalities is based on a population formula.

The City also receives revenue from the State of Florida within the Intergovernmental category (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 majority of the state shared revenue is made up of sales and use tax, gross receipts tax, motor and special fuel taxes, and motor vehicle license tax revenues.

The City as of June 30<sup>th</sup> has collected 69.48% of the budgeted Intergovernmental revenues and is on target.

*Further Explanation: The half-cent sales tax revenue was below the 75% target. The City will account for June's collection in July, therefore, the City is on target at year-end to meet or exceed budgeted revenues.*



## Charges for Services

Charges & Services are user fees for certain activities and services the City provides to the community and represent 7.06% of all budgeted general fund revenue sources.

The Program Activity Fees make up the largest portion of charges for services and represent 66% of the total revenues in this category. The fees are charged to residents and participants in Recreation Programs and classes. The other 34% consists of revenues received from the Brevard County School Board for School Resource Officers and various facility rentals.

The City as of June 30<sup>th</sup> has collected 90.35% of the budgeted Charges & Services and is on target to meet budgeted projections.



## **Fines & Forfeitures**

The fines and forfeitures represent only .64% of all budgeted general fund revenue sources. These fees are generated by certain regulatory-enforcement fines. While some fines are budgeted as revenues such as court fines and forfeitures others such as code enforcement are not budgeted due to the unpredictable nature of these revenues.

The City as of June 30<sup>th</sup> has collected 66.16% of the budgeted Fines & Forfeitures and is on target to meet budgeted projections.

*Further Explanation: The fines and forfeitures are in many instances unpredictable, therefore, fluctuate on a quarterly basis. The fines and forfeitures represents a small portion of the total revenues in the general fund.*



## **Miscellaneous**

All revenues that cannot be accounted for in other categories due to the nature of the revenue are accounted for in Miscellaneous Revenue. These revenues can typically not be predicted, therefore, represent a very small portion of the revenues for the General Fund.

The City as of June 30<sup>th</sup> has collected 98.29% of the budgeted Miscellaneous Revenues and is on target to meet budget projections.



## **Other Revenue Sources**

The revenues accounted for under other revenue sources are revenues that are transferred from the Fund Balance (Reserves) and inter-fund transfers that include the reimbursement to the General Fund from the Special Revenue Funds. The revenues vary from year to year and depend solely on the fund balances in other funds and the actions taken by the Council during the budget process.

The only budgeted revenue in FY 13 was a transfer of \$98,996 from the Stormwater Utility Fund to offset the cost of stormwater maintenance. Throughout the fiscal year the City has also transferred funds from the Capital Assets Fund to cover the expenses of capital purchases in the General Fund

The City as of June 30<sup>th</sup> has collected 124.5% of the budgeted Other Revenue Sources and is on target to meet budget projections.

## GENERAL FUND EXPENDITURE ANALYSIS

The 3<sup>rd</sup> Quarter financial report is a strong indicator as to whether the City's expenditures are within the budgeted appropriations for the fiscal year. It is not imperative that all line items within each Department meet the 75% target but more importantly that the Department's ability to fulfill budgetary constraints at year-end is reasonably attainable. Expenditures must be adjusted if projected Revenues in the 3<sup>rd</sup> Quarter are not expected to meet budget projections.

The table below provides information on 3<sup>rd</sup> quarter expenditures for the general fund by function. In addition, the table provides a conservative projection of expenses at fiscal year-ending September 30, 2013.

FUND 001						
ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	ACTUAL AS % AMEND. BUDGET	PROJECTED YEAR END FY 12/13
EXPENDITURES:						
011	Legislative	8,655	11,155	8,366	75.00%	11,145
012	City Clerk's Department	-	96,450	111,106	115.20%	156,599
013	Support Services	661,587	569,237	383,015	67.29%	518,398
019	General Government Services	1,155,272	1,190,382	956,514	80.35%	1,305,330
021	Police	2,483,574	2,468,506	1,562,934	63.31%	2,363,800
022	Fire	1,551,436	1,557,456	1,074,439	68.99%	1,591,656
024	Building and Zoning	226,755	211,788	153,814	72.63%	209,194
039	Public Works	1,162,172	1,186,472	808,945	68.18%	1,149,522
072	Recreation	650,699	650,699	513,875	78.97%	711,444
081	Inter/Intrafund Transfers	629,686	633,086	597,537	94.38%	633,086
090	Additions to Reserves	145,540	11,005	1,249,779	11356.47%	374,083
	Total Expenditures:	<u>8,675,376</u>	<u>8,586,236</u>	<u>7,420,324</u>	<u>86.42%</u>	<u>9,024,257</u>



### City Departments General Fund Expenditures

All City Departments with the exception of City Clerk's Office and the Recreation Department currently fall under the 75% target as of June 2013.

*Further Explanation: The Recreation Department is over by 3.97% during this quarter due to increasing the program revenues and the associated labor costs related costs related to conduct the programs. The expenditures to these programs are offset by the additional revenues.*

*The City Clerk's Office was a new Department established mid-year. Expenditures in the Clerk's Office will be funded by the reduction in the Support Services Department currently under target at 67.29%. There have been no additional expenses added to this*

*function. The budget amendment did not reflect the full fiscal year as intended, therefore, an additional amendment capturing the true cost at year-end will be required.*



### **General Government Services**

The General Government Services Department consists of expenditures that cover city-wide expenses that are not attributable to a specific department. These expenditures include General Employee Pension Contribution, Legal Services, Audits, Liability and Auto Insurance, and other expenses.

*Further Explanation: The electricity was budgeted at \$123,915 for FY 12/13 when the actual amount as of June 30, 2013 was \$111,050. The amount needs to be reviewed and budget adjustments made in future budget years to actually reflect the electricity usage for the City. In insurances such as property, liability, auto, and flood need to be adjusted in future budgets to reflect actual costs.*



### **Additions to Reserves**

The Additions to Reserves depends solely on the amount of revenues over expenditures at year-end. Therefore, the Year End projection must be utilized to gauge the additions to reserves and not the percentage or target as of June 30, 2013. The projection for year-end additions to reserves is \$374,083. This is a positive indicator that Fund Balance will not be needed to balance the budget at year-end.

**Law Enforcement Trust Fund**

The Law Enforcement Trust Fund contains proceeds from the sale of property seized from illegal drug-related activities and is deposited into the Trust Fund and expended to defray certain qualified law enforcement costs as outlined in Chapter 932.7055 of Florida Statutes.

FUND 135					
ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
REVENUES:					
395	Fines & Forfeitures	-	5,300	6,276	6,276
361	Miscellaneous	500	500	223	319
Total Revenues:		<u>500</u>	<u>5,800</u>	<u>6,499</u>	<u>6,595</u>
EXPENDITURES:					
500	Operating	100	2,600	2,608	2,691
090	Addition to Reserves	400	3,200	3,891	3,904
Total Expenditures:		<u>500</u>	<u>5,800</u>	<u>6,499</u>	<u>6,595</u>

**Community Redevelopment Trust Fund**

The Community Redevelopment Agency is accounted for separately in accordance with Section 163.387, Florida Statutes. The fund accounts for the revenues and expenditures for the rehabilitation, conservation, and redevelopment of the Community Redevelopment District.

FUND 140					
ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
REVENUES:					
330	Intergovernmental	509,604	514,490	334,990	334,990
360	Miscellaneous	8,300	8,300	5,102	12,015
380	Other Revenue Sources	1,294,374	1,294,374	597,537	851,798
Total Revenues:		<u>1,812,278</u>	<u>1,817,164</u>	<u>937,629</u>	<u>1,198,803</u>
EXPENDITURES:					
500	Operating	243,000	302,751	86,379	271,965
081	Non-Operating	17,000	306,573	-	306,573
082	Debt Service	464,990	494,990	349,334	467,779
100	Capital Outlay	507,177	637,850	150,189	152,486
090	Addition to Reserves	580,111	75,000	351,727	-
Total Expenditures:		<u>1,812,278</u>	<u>1,817,164</u>	<u>937,629</u>	<u>1,198,803</u>

## SPECIAL REVENUE FUNDS

### Community Services Special Revenue Fund

The Community Services Fund is comprised of various Trust Funds. These Trust Funds include Recycling, Samsons Island, Beautification Board, Advanced Life Support, Community Service and Recreation. These trust funds are accounted for under the Community Services Special Revenue Fund are separate from the General Fund.

FUND 101					
ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
REVENUES:					
300	Miscellaneous	21,040	16,430	14,993	19,138
380	Other Revenue Sources	9,330	13,941	5,695	10,013
Total Revenues:		30,370	30,371	20,688	29,151
EXPENDITURES:					
500	Operating	16,680	18,866	9,323	16,145
100	Capital Outlay	-	-	-	-
081	Non-Operating	-	-	-	-
090	Addition to Reserves	13,690	11,505	11,365	13,006
Total Expenditures:		30,370	30,371	20,688	29,151

### Stormwater Utility Fund

The purpose of the City of Satellite Beach Stormwater Utility is to generate funds to address the City's stormwater projects, provide adequate maintenance to avoid future liabilities, secure adequate program staffing and fund capital projects required to address chronic flooding and water quality problems and to ensure compliance with NPDES permit requirements.

FUND 125					
ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
REVENUES:					
334	Intergovernmental	-	265,000	66,651	265,000
343	Stormwater Utility Revenue	319,605	313,605	313,883	314,000
361	Miscellaneous	10,000	10,000	594	920
380	Other Revenue Sources	86,430	278,168	403,792	287,781
Total Revenues:		416,035	866,773	784,920	867,701
EXPENDITURES:					
538	Operating	5,500	9,038	5,124	10,009
100	Capital Outlay	-	447,200	447,147	447,147
081	Non-operating	98,996	98,996	98,996	98,996
082	Debt Service	311,539	311,539	233,652	311,549
Total Expenditures:		416,035	866,773	784,920	867,701

## Capital Assets Fund

The Capital Assets Fund is a fund utilized for the purchase of capital or fixed assets in excess of \$3,000. The fund is supported by the utility tax that includes electricity and propane. The fund from time to time also is funded with grants and transfers from other Departments.

FUND 150					
ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
REVENUES:					
314	Operating	369,000	347,092	218,381	405,098
334	intergovernmental	-	-	6,075	6,075
360	Miscellaneous	2,500	32,500	30,924	31,314
380	Other Revenue Source	31,000	60,360	65,347	326,340
Total Revenues:		<u>402,500</u>	<u>439,952</u>	<u>320,727</u>	<u>768,827</u>
EXPENDITURES:					
100	Capital	111,306	126,184	95,694	303,095
081	Non-Operating	-	22,574	-	50,492
082	Debt Service	289,026	289,026	225,033	297,289
090	Reserves	2,168	2,168	-	117,951
Total Expenditures:		<u>402,500</u>	<u>439,952</u>	<u>320,727</u>	<u>768,827</u>

## Conclusion

The report is intended to provide a summary level review of the budget to actual results of the various operating funds. Additionally, it should be kept in mind that budget to actual results reported here are in a different format than prescribed by financial reporting purposes and should not be confused.

After review and analysis the 3<sup>rd</sup> quarter the general fund appears to be on target with total revenues and expenditures meeting budget expectations to date. More importantly the projected year-end balance demonstrates that the City will meet budget expectations at fiscal year ending September 30, 2013 considering there are no major events that affect the finances of the City.

**ATTACHMENTS: DETAILED BUDGET ANALYSIS (PAGES 11- 38)**

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
TAXES - PROPERTY:					
311.01.00	Ad Valorem Tax - Current (8.3559 mills)	4,947,541	4,852,541	4,805,952	4,805,952
311.02.00	Ad Valorem Tax - Delinquent	75,000	75,000	137,567	143,000
	Subtotal:	5,022,541	4,927,541	4,943,519	4,948,952
TAXES - OTHER:					
312.41.00	Share of Local Option Gas Tax	334,139	334,139	271,848	394,539
312.51.00	Ins Prem Tax - Firefighter's Pension (175)	85,621	85,621	35,399	85,621
312.52.00	Ins Prem Tax - Police Pension (185)	77,772	77,772	-	77,772
315.00.00	Communications Service Tax	508,526	508,526	303,881	493,881
316.01.00	Local Business Tax - Current	51,880	41,757	43,835	51,694
316.02.00	Local Business Tax - Delinquent	2,200	2,200	1,658	1,700
	Subtotal:	1,060,138	1,050,015	656,621	1,105,207
FRANCHISE AND PERMIT FEES:					
322.00.00	Board of Adjustment / Administrative Fee	500	560	1,320	1,320
322.01.00	Building Permits	117,342	117,342	98,555	117,342
322.02.00	Misc. Building Permits	100	200	200	200
323.10.00	Electricity Franchise Fees	596,000	596,000	225,549	529,676
323.40.00	Gas Franchise Fees	16,300	16,300	8,777	14,300
323.70.00	Waste Management Franchise Fees	98,000	98,000	53,723	107,200
329.01.00	Fire Permits	5,100	6,700	7,071	7,500
329.03.00	Alarm Permits	1,075	1,075	390	600
329.04.00	Solicitors Permits	50	50	70	100
	Subtotal:	834,467	836,227	395,655	778,238
INTERGOVERNMENTAL:					
331.00.00	Federal Grants	-	15	14	14
334.20.03	Bulletproof Vest Grant	-	-	-	-
334.20.06	Drug Enforcement Notebook Computer	-	-	-	-
334.20.09	Fire Act Grant Proceeds	-	-	-	-
334.20.12	FDLE JAG 2012 Police Equipment Grant	-	-	-	-
334.49.00	FL Traffic Light Maintenance Fees	11,629	11,629	11,629	11,629
335.12.00	State Revenue Sharing	275,642	275,642	202,994	271,003
335.14.00	Mobile Home License Tax	508	508	283	312
335.15.00	Alcoholic Beverage License	6,800	4,800	3,977	5,477
335.18.00	Half-Cent State Sales Tax	489,499	489,499	328,047	489,499
335.21.00	Firefighters Supplemental Income	5,160	5,160	2,968	5,160
335.49.00	Fuel Tax Refund	6,500	6,500	1,093	4,373
338.00.01	First Responder Program	42,610	42,610	-	44,134
338.01.00	Share of County Business Tax	4,800	4,800	1,411	2,011
339.01.00	PILOT - Hunt Community, Inc.	95,900	104,920	104,919	104,920
	Subtotal:	939,048	946,083	657,334	938,531

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
CHARGES & SERVICES:					
341.90.01	Other Charges & Fees	2,903	2,903	1,930	2,903
341.90.02	Copying & Record Search	2,715	2,715	3,666	4,000
342.10.00	School Resource Officer Agreement	61,000	61,000	61,000	61,000
342.20.00	Fire Inspection Service	13,800	13,800	3,355	6,500
343.90.00	Lot Mowing	1,500	1,500	159	300
347.20.00	Program Activity Fees	400,000	400,000	387,847	451,500
347.50.01	Tennis Courts	16,649	16,649	12,895	16,773
347.50.02	Ballfield Fees	2,541	2,541	2,038	2,100
347.50.03	Racquetball Courts	2,600	2,600	1,466	2,600
347.50.04	Pelican Beach Park Facility Rental	19,310	19,310	15,521	19,310
347.50.05	Skate Park Fees	5,000	5,000	5,080	5,500
347.50.06	Civic Center Fees	7,381	7,381	5,445	8,800
347.50.07	Gym & Game Room Fees	6,802	6,802	4,144	5,100
347.50.08	DRS Rental Fees	6,716	6,716	6,372	7,500
347.50.09	Dog Park Fees	10,917	10,917	7,512	9,500
347.50.10	Pelican Clubhouse Rentals	35,123	45,123	27,977	39,663
349.01.00	Vending Machines & PBP Vendors	10,468	468	190	500
349.02.00	Non-Resident Fees	600	600	978	978
	Subtotal:	606,025	606,025	547,574	644,527
FINES & FORFEITS:					
351.50.01	Court Fines & Forfeits	66,000	46,000	31,839	43,556
351.50.02	Parking Fines	1,880	1,880	680	1,200
351.50.03	Police Education	4,300	4,300	1,879	2,479
354.00.00	Equipment Violations	630	630	152	250
354.01.00	Alarm Fines	600	600	150	250
359.01.00	Restitution	-	2,000	1,960	2,300
	Subtotal:	73,410	55,410	36,660	50,034
MISCELLANEOUS:					
361.10.00	Interest on Investments	25,000	11,000	3,931	5,000
361.10.01	Interest-County Ad Valorem Tax	235	235	-	-
361.10.99	Interest-Gain <Loss> on Investments	-	-	-	-
364.00.00	Sale of Fixed Assets	-	-	2,200	2,200
366.00.00	General Donations	-	325	575	700
366.00.01	Donations for Dog Park	-	50	50	50
366.00.02	Fundraising Projects	-	680	1,305	1,400
366.12.00	Contributions/Donations to PD	-	725	725	725
366.12.00	Contributions/Donations to FD	-	740	765	500
366.14.00	Contributions/Donations to Rec	-	-	52	52
369.90.00	Miscellaneous Revenue	4,000	4,000	641	6,200
369.90.01	Insurance Proceeds	-	-	9,145	11,000

GENERAL FUND - 001 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
MISCELLANEOUS (Continued)					
369.90.02	Health Insur. Prem.-COBRA & Ret.	9,216	9,216	7,920	9,216
369.90.04	Refund Prior Year Expense	-	52,750	53,225	53,255
369.90.05	Reimbursement of Expenses	2,300	5,700	3,431	3,500
	Subtotal:	40,751	85,421	83,965	93,798
	Subtotal Revenues:	8,576,380	8,506,722	7,321,328	8,559,288
OTHER REVENUE SOURCES:					
380.00.00	Designated Fund Balance - General Fund	-	-	-	-
381.01.20	Transfer from Recycling Revenue Fund	-	-	-	-
381.06.41	Transfer from ALS Trust Fund	-	-	-	12,000
381.06.44	Closed Oceanfront Property Acq. Fund	-	-	-	-
381.01.25	Transfer from Stormwater Utility Fund	98,996	98,996	98,996	98,996
381.01.40	Transfer from CRA Fund	-	-	-	306,573
381.01.50	Transfer from Capital Assets Fund	-	(19,482)	-	47,400
	Subtotal Other Revenue Sources:	98,996	79,514	98,996	464,969
	TOTAL GENERAL FUND REVENUES:	8,675,376	8,586,236	7,420,324	9,024,257

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
PERSONNEL:					
519.22.00	Retirement	273,913	273,913	182,136	332,870
519.23.01	Retiree & COBRA Insurance	107,112	107,112	95,853	116,880
519.24.00	Workers' Compensation	115,450	115,450	87,497	118,992
519.25.00	Unemployment Compensation	22,000	22,000	4,125	4,125
	Subtotal:	518,475	518,475	369,612	572,867
OPERATING:					
519.31.00	Legal Services	51,170	51,170	48,485	70,994
519.31.02	Professional Services-Grant Writer	-	-	-	-
519.31.03	Professional Services-Comp Plan	-	11,000	15,210	21,490
519.31.04	Engineering Services	-	-	330	330
519.31.05	Professional Services-New Emp'ee Medical	430	895	790	1,135
519.31.07	Professional Services-Consultants	5,000	26,500	21,500	21,500
519.31.11	Fiscal Year 12/13 Wage Study	-	4,000	-	4,000
519.32.00	Audits	38,500	38,500	38,500	38,500
519.40.01	P&FF Pension: Conference Expenses	1,000	1,000	-	-
519.40.02	GEP Pension: Conference Expenses	800	800	-	-
519.41.00	Communications	20,000	17,500	-	1,500
519.41.01	Internet	37,645	37,645	26,104	28,346
519.41.02	Telephone/communications	27,059	27,059	21,930	31,875
519.41.04	Legal Ads, Recording	6,300	6,300	3,448	5,500
519.41.05	Security Call Box/Cameras	2,000	2,000	1,387	3,243
519.42.00	Postage	14,470	14,470	4,111	7,500
519.43.00	Electricity	123,915	123,915	111,050	169,838
519.43.01	Sewer & Water	21,720	21,720	11,306	19,533
519.45.00	Insurance - Property, Liability, Auto, Flood	239,038	239,038	247,181	256,664
519.46.00	Equipment Maintenance	8,950	8,950	7,302	9,590
519.47.00	Printing, All Departments	3,500	3,500	2,258	3,042
519.47.01	Codification	6,500	6,500	4,722	4,722
519.47.02	Copier Rental	8,000	8,000	8,345	12,113
519.49.00	Minor Apparatus	1,000	1,000	319	1,400
519.49.01	Employee Recognition Awards	-	-	-	-
519.49.02	Grant Expenses	-	25	24	24
519.49.03	Election Costs	600	1,220	1,216	1,216
519.49.06	Banking Fees	6,000	6,000	2,284	5,862
519.49.13	Bad Debt Write Off	-	-	-	120
519.51.00	Office Supplies	7,500	7,500	3,952	6,500
519.51.01	Copier Paper	2,700	2,700	2,353	3,133
519.54.00	Tuition, Higher Education	2,500	2,500	-	-
519.54.01	P&FF Pension: Publications, Subscriptions	250	250	-	-
519.54.02	GEP Pension: Publications, Subscriptions	250	250	-	-
519.64.01	Administrative Computers/Software	-	-	2,795	2,795
	Subtotal:	636,797	671,907	586,902	732,464

GENERAL FUND - 001 / DEPARTMENT DETAIL - 019

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
	NON-OPERATING:				
519.90.01	Refund Prior Year Revenue	-	-	-	-
	Subtotal:	-	-	-	-
TOTAL GENERAL GOVERNMENT SERVICES EXPENDITURES:		1,155,272	1,190,382	956,514	1,305,330

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

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
OPERATING:					
511.40.00	Travel/Business Trip Expense	5,870	8,370	6,367	8,370
511.52.00	Operating Expenses	-	-	-	-
511.52.02	Wearing Apparel	-	-	-	-
511.54.00	Tuition, Memberships, Publications	2,375	2,375	1,599	2,375
	Subtotal:	8,245	10,745	7,966	10,745
NON-OPERATING:					
511.90.00	Mayor's Discretionary Fund	410	410	400	400
	Subtotal:	410	410	400	400
	<b>TOTAL LEGISLATIVE EXPENDITURES:</b>	<b>8,655</b>	<b>11,155</b>	<b>8,366</b>	<b>11,145</b>

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 012

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
PERSONNEL:					
512.12.00	Salaries	-	80,000	88,151	125,972
512.12.01	Vacation & Sick Leave	-	-	-	-
512.13.00	Part Time	-	-	-	3,363
512.14.00	Overtime	-	150	325	325
512.21.00	FICA	-	6,100	6,744	9,894
512.22.00	Retirement Contributions	-	-	-	-
512.23.00	Other Benefits	-	10,200	15,886	17,043
	Subtotal:	-	96,450	111,106	156,599
OPERATING:					
512.40.00	Travel/Business Trip Expense	-	-	-	-
512.41.04	Legal Ads, Recording	-	-	-	-
512.46.00	Equipment Maintenance	-	-	-	-
512.47.01	Codification	-	-	-	-
512.49.00	Minor Apparatus	-	-	-	-
512.49.03	Election Costs	-	-	-	-
512.52.00	Operational Supplies	-	-	-	-
512.54.00	Tuition, Membership, & Publications	-	-	-	-
	Subtotal:	-	-	-	-
CAPITAL OUTLAY:					
512.64.01	Computers & Software	-	-	-	-
512.64.02	Equipment	-	-	-	-
	Subtotal:	-	-	-	-
TOTAL CITY CLERK'S DEPARTMENT EXPENDITURES:		-	96,450	111,106	156,599

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 013

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
PERSONNEL:					
513.12.00	Salaries	529,185	449,035	313,063	419,440
513.12.01	Vacation & Sick Leave	-	-	-	-
513.13.00	Part-Time	-	-	-	-
513.14.00	Overtime	-	150	236	236
513.15.01	Incentives	-	-	-	7,424
513.21.00	FICA	40,331	34,231	23,080	32,673
513.22.00	Retirement Benefits	-	-	-	-
513.23.00	Other Benefits	79,881	69,681	32,364	39,274
	Subtotal:	649,397	553,097	368,743	499,047
OPERATING:					
513.31.12	Professional Services-Payroll Processing	-	-	-	-
513.32.00	Audits	-	-	-	-
513.40.00	Travel/Business Trip Expense	4,710	4,255	2,461	5,700
513.46.00	Equipment Maintenance	1,975	3,975	4,715	5,000
513.49.00	Minor Apparatus	780	780	168	780
513.52.00	Operational Supplies	405	405	447	421
513.54.00	Tuition, Membership, & Publications	3,520	3,975	4,531	5,500
	Subtotal:	11,390	13,390	12,322	17,401
CAPITAL OUTLAY:					
513.64.01	Computers & Software	800	800	-	-
516.64.02	Equipment	-	1,950	1,950	1,950
	Subtotal:	800	2,750	1,950	1,950
TOTAL SUPPORT SERVICES DEPARTMENT EXPENDITURES:		661,587	569,237	383,015	518,398

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 021

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
PERSONNEL:					
521.12.00	Salaries	1,389,469	1,389,469	1,006,919	1,404,855
521.12.01	Vacation & Sick Leave Relief	12,000	12,000	-	-
521.12.02	Holiday pay	50,870	50,870	-	-
521.13.00	Part-time Salaries	59,150	59,150	29,907	33,224
521.14.00	Overtime	52,000	52,000	45,016	52,000
521.15.00	Dispatchers Differential	5,500	5,500	3,260	5,500
521.15.01	Incentives	21,480	21,480	11,525	15,975
521.21.00	FICA	121,671	121,671	80,944	111,907
521.22.00	Retirement Contributions	423,995	402,495	120,016	428,407
521.23.00	Other Benefits	273,837	273,837	204,120	227,990
	Subtotal:	2,409,972	2,388,472	1,501,706	2,279,858
OPERATING:					
521.35.00	Investigative Expenses	800	800	611	800
521.40.00	Travel/Business Trip Expense	1,938	1,938	1,969	2,100
521.44.00	Equipment Rental	14,296	14,296	11,295	14,296
521.46.00	Equipment Maintenance	22,949	23,549	20,959	22,949
521.46.01	Equipment Maintenance - 911 Grant	-	-	-	-
521.49.00	Minor Apparatus	1,110	1,110	16	1,110
521.49.07	Minor Apparatus - 911 Grant	-	-	-	-
521.49.08	Emergency Preparedness	250	250	-	250
521.49.09	Crime Prevention	662	662	8	662
521.49.10	Emergency Response Team	128	128	-	128
521.52.00	Operating Expenses	11,420	11,420	7,076	11,420
521.52.01	Accreditation Expenses	475	475	375	475
521.52.02	Wearing Apparel	7,345	7,345	3,203	7,345
521.54.00	Tuition, Membership, Publications	1,957	1,957	911	1,957
521.54.03	Training per State Statute	3,000	3,000	1,283	3,000
521.54.04	City Funded Training	5,422	5,422	2,444	5,422
521.54.05	City Funded Training 911 Grant	650	650	300	650
	Subtotal:	72,402	73,002	50,450	72,564
CAPITAL OUTLAY:					
521.64.01	Computers & Software	1,200	600	-	600
521.64.02	Police Equipment	-	6,432	10,777	10,777
	Subtotal:	1,200	7,032	10,777	11,377
TOTAL POLICE DEPARTMENT EXPENDITURES:		2,483,574	2,468,506	1,562,934	2,363,800

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 022

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
PERSONNEL:					
522.12.00	Salaries	796,955	796,955	557,067	760,004
522.12.01	Vacation & Sick Leave	-	-	-	-
522.12.02	Holiday Pay	20,208	20,208	-	-
522.13.00	Part-Time	-	-	-	-
522.14.00	Overtime	48,482	54,482	91,916	131,354
522.14.00	Mandatory Dept Training	4,129	4,129	4,129	4,129
522.15.01	Incentives	63,346	63,346	43,875	60,731
522.15.02	State Mandated Incentives	5,160	5,160	4,123	5,508
522.21.00	FICA	71,663	71,663	50,461	68,972
522.22.00	Retirement Contributions	288,915	288,915	125,948	318,463
522.23.00	Other Benefits	176,061	176,061	148,034	163,870
	Subtotal:	1,474,919	1,480,919	1,025,553	1,513,031
OPERATING:					
522.31.06	Professional Services - Medical	2,915	2,915	2,170	2,915
522.34.00	Contract Services/Volunteers	20,968	20,968	13,071	20,968
522.40.00	Travel/Business Trip Expense	3,015	3,015	544	3,015
522.46.00	Equipment Maintenance	6,400	6,400	6,880	8,300
522.46.02	Motor Vehicle Maintenance	17,900	17,900	8,418	17,900
522.49.00	Minor Apparatus	2,340	2,340	2,010	2,340
522.52.00	Operating Expenses	12,172	12,172	8,919	12,172
522.52.10	FD Items purchased w/donated funds	-	20	208	208
522.52.02	Wearing Apparel	4,567	4,567	2,403	4,567
522.54.00	Tuition, Memberships, Publications	6,240	6,240	4,263	6,240
	Subtotal:	76,517	76,537	48,886	78,625
CAPITAL OUTLAY:					
522.64.03	Instruments & Implements	-	-	-	-
	Subtotal:	-	-	-	-
	<b>TOTAL FIRE DEPARTMENT EXPENDITURES:</b>	<b>1,551,436</b>	<b>1,557,456</b>	<b>1,074,439</b>	<b>1,591,656</b>

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 024

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
PERSONNEL:					
524.12.00	Salaries	171,717	171,717	123,855	171,030
524.14.00	Overtime	-	-	55	188
524.21.00	FICA	13,136	13,136	9,378	12,934
524.22.00	Retirement Contributions	-	-	-	-
524.23.00	Other Benefits	22,743	22,743	18,825	20,843
	Subtotal:	207,596	207,596	152,112	204,994
OPERATING:					
524.34.06	Other Contract Services	16,200	1,200	1,200	1,200
524.40.00	Travel/Business Trip Expense	1,000	1,000	-	1,000
524.46.00	Equipment Maintenance	100	100	-	100
524.49.00	Minor Apparatus	159	192	192	200
524.51.01	Code Enforcement Expense	50	50	-	50
524.52.00	Operating Expenses	50	50	-	50
524.52.02	Wearing Apparel	-	-	-	-
524.54.00	Tuition, Membership, Publications	1,000	1,000	310	1,000
	Subtotal:	18,559	3,592	1,702	3,600
CAPITAL OUTLAY:					
524.64.01	Computers & Software	600	600	-	600
	Subtotal:	600	600	-	600
TOTAL BUILDING & ZONING DEPARTMENT EXPENDITURES:		226,755	211,788	153,814	209,194

**GENERAL FUND - 001 / DEPARTMENT DETAIL - 039**

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
<b>PERSONNEL:</b>					
539.12.00	Salaries	518,800	518,800	381,704	520,645
539.12.01	Vacation & Sick Leave	-	-	-	-
539.13.00	Part-time Salaries	19,718	19,718	4,077	4,224
539.14.00	Overtime	8,000	8,000	7,529	7,782
539.15.01	Incentives	500	500	364	502
539.21.00	FICA	41,847	41,847	29,760	40,258
539.22.00	Retirement Contributions	-	-	-	-
539.23.00	Other Benefits	108,434	108,434	92,433	102,517
	Subtotal:	697,299	697,299	515,867	675,929
<b>OPERATING:</b>					
539.40.00	Travel/Business Trip Expense	-	-	-	-
539.44.00	Equipment Rentals	1,963	1,963	1,963	1,963
539.46.00	Equipment Maintenance	9,500	10,100	16,342	19,500
539.46.02	Maintenance Motor Vehicles	44,000	44,000	29,140	44,000
539.46.03	Traffic Signal (contract)	7,000	7,000	3,991	7,000
539.46.04	Maintenance Building & Grounds	69,500	69,500	33,877	69,500
539.46.05	Contract Maintenance	119,000	132,200	95,343	132,200
539.46.06	Sign Maintenance	5,500	5,500	2,050	5,500
539.46.07	Field Lighting	-	-	-	-
539.49.00	Minor Apparatus	3,000	3,000	708	3,000
539.49.11	Beautification (Public Works)	-	-	-	-
539.52.00	Operating Expenses	2,000	2,000	1,812	2,500
539.52.02	Wearing Apparel	2,600	2,600	2,603	2,750
539.52.03	Motor Vehicle Fuels	156,710	156,710	81,768	130,000
539.52.04	Mechanic's Tools	500	500	-	500
539.32.05	Janitorial Supplies	17,500	17,500	10,039	17,500
539.33.00	Road Materials & Supplies	13,500	13,500	11,557	13,500
539.33.01	Sidewalks and Crosswalks	11,500	11,500	1,735	11,500
539.34.00	Tuition, Membership, Publications	500	500	150	500
	Subtotal:	464,273	478,073	293,078	461,413
<b>CAPITAL OUTLAY:</b>					
539.64.01	Computers & Software	600	920	-	600
539.64.02	Equipment	-	10,180	-	11,580
539.69.00	Public Works Improvem'ts Other than Bldg	-	-	-	-
	Subtotal:	600	11,100	-	12,180
<b>TOTAL PUBLIC WORKS DEPARTMENT EXPENDITURES:</b>		<b>1,162,172</b>	<b>1,186,472</b>	<b>808,945</b>	<b>1,149,522</b>

## GENERAL FUND - 001 / DEPARTMENT DETAIL - 072

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
PERSONNEL:					
572.12.00	Salaries	183,089	186,089	156,775	210,963
572.12.01	Vacation & Sick Leave Relief	1,000	1,000	-	-
572.13.00	Part-time Salaries	62,293	62,293	53,032	74,000
572.14.00	Over Time	1,500	1,500	2,321	2,321
572.21.00	FICA	18,963	18,963	16,057	21,035
572.22.00	Retirement Contributions	-	-	-	-
572.23.00	Other Benefits	27,181	27,181	21,870	24,196
	Subtotal:	294,026	297,026	250,055	332,514
OPERATING:					
572.34.01	Program Instructors	323,000	320,000	232,381	337,800
572.34.02	Program Activities	10,600	10,600	5,688	10,600
572.34.03	Community Activities	1,600	1,600	2,005	2,100
572.40.00	Travel/Business Trip Expense	600	600	386	600
572.46.00	Equipment Maintenance	7,900	8,500	11,778	12,300
572.46.04	Maintenance-Buildings, Grounds	630	630	267	630
572.47.00	Printing & Binding	6,000	6,000	6,072	8,200
572.49.00	Minor Apparatus	3,618	3,618	4,285	4,500
572.52.00	Operating Expenses	2,050	2,050	829	2,050
572.54.00	Tuition, Membership, Publications	75	75	130	150
	Subtotal:	356,073	353,673	263,820	378,930
CAPITAL OUTLAY:					
572.64.01	Computers & Equipment	600	-	-	-
572.64.02	Recreation Equipment	-	-	-	-
	Subtotal:	600	-	-	-
TOTAL RECREATION DEPARTMENT EXPENDITURES:		650,699	650,699	513,875	711,444

GENERAL FUND - 001 / DEPARTMENT DETAIL - 081

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
PERSONNEL:					
519.12.05	Sick & Vacation Sell Back	32,149	32,149	-	32,149
	Subtotal:	32,149	32,149	-	32,149
INTERFUND TRANSFERS:					
581.91.01	Transfer to Samson's Island Trust	-	-	-	-
581.91.40	Transfer to Comm. Redev. - TIF	597,537	597,537	597,537	597,537
581.91.50	Transfer to Capital Assets Fund		3,400	-	3,400
	Subtotal:	597,537	600,937	597,537	600,937
	TOTAL INTERFUND TRANSFERS:	629,686	633,086	597,537	633,086

GENERAL FUND - 001 / DEPARTMENT DETAIL - 090

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
RESERVES:					
590.90.01	Designated Unreserved Fund Balance (FB)	145,540	11,005	1,249,779	374,083
	TOTAL ADDITIONS TO RESERVES:	<u>145,540</u>	<u>11,005</u>	<u>1,249,779</u>	<u>374,083</u>
Total Expenditures		8,675,376	8,586,236	7,420,324	9,024,257

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

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
MISCELLANEOUS:					
RECYCLING					
120-361.10.00	Interest - Recycling Revenue	40	340	151	166
120-365.00.00	Sale of Recyclables	10,000	10,000	5,959	7,500
	Subtotal:	10,040	10,340	6,111	7,666
SAMSONS ISLAND					
130-361.10.00	Interest - Samsons Island	-	-	27	69
130-366.00.00	Donations - Samsons Island	-	-	480	600
	Subtotal:	-	-	507	669
BEAUTIFICATION BOARD					
131-361.10.00	Interest - Beautification Board	350	350	104	183
131-366.00.00	Donations - Beautification Board	-	-	1,548	1,548
131-369.90.06	Satellite Beach Tags	-	-	235	235
131-369.90.07	Beautification Board Tree Sale	2,500	1,500	-	1,500
	Subtotal:	2,850	1,850	1,887	3,466
ADVANCED LIFE SUPPORT (ALS)					
641-342.90.00	Fire Dept. Classes	4,200	1,200	830	1,100
641-361.10.00	Interest - Advanced Life Support	900	400	193	400
641-366.00.00	Donations - Advanced Life Support	2,500	1,000	2,696	2,850
	Subtotal:	7,600	2,600	3,719	4,350
COMMUNITY SERVICES TRUST					
642-361.10.00	Interest - Community Services	100	60	28	60
642-361.10.99	Interest - Loss on Investments	-	-	-	-
642-366.00.00	Donations - Community Services	-	620	1,491	1,500
	Subtotal:	100	680	1,519	1,560
RECREATION TRUST FUND					
643-361.10.00	Interest - Recreation Trust Fund	450	300	133	127
643-366.00.00	Contributions / Donations	-	510	703	800
643-366.00.03	Donations for Tennis Improvem't	-	150	414	500
	Subtotal:	450	960	1,251	1,427
OCEANFRONT PROPERTY ACQUISITION					
644-361.10.00	Interest - Oceanfront Property Acq.	-	-	-	-
644-366.00.02	Fundraising	-	-	-	-
	Subtotal:	-	-	-	-
	Subtotal MISCELLANEOUS:	21,040	16,430	14,993	19,138

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

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
OTHER REVENUE SOURCES:					
120-380.00.00	Fund Balance - SRF Recycling	-	125	-	-
130-380.00.00	Fund Balance - Samsons Island	5,000	7,374	5,695	6,731
130-381.00.01	Transfer in from GF - Samsons Isl.	-	-	-	-
130-381.01.50	Transfer from Capital Assets Fund to SI	-	3,092	-	3,092
131-380.00.00	Fund Balance - Beautification Board	-	-	-	-
641-380.00.00	Fund Balance - Advanced Life Suppt	-	-	-	-
642-380.00.00	Fund Balance - Comm. Svc Trust Fd	4,330	3,350	-	190
644-380.00.00	Fund Balance - Oceanfront Prop Acq.	-	-	-	-
Subtotal OTHER REVENUE SOURCES:		9,330	13,941	5,695	10,013
TOTAL COMMUNITY SERVICES SPECIAL REVENUE FUND:		30,370	30,371	20,688	29,151

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

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
OPERATING:					
RECYCLING					
120-537.34.05	City Wide Office Recycling	850	1,200	400	750
120-537.49.06	Banking Fees - Recycling	75	150	75	150
	Subtotal:	925	1,350	475	900
SAMSONS ISLAND					
130-572.48.03	Public Relations - Samsons Island	500	500	-	500
130-572.49.00	Minor Apparatus - Samsons Island	2,900	2,900	(9)	2,900
130-572.49.06	Banking Fees	-	30	14	26
130-572.52.00	Operational Supplies - Samsons Isl.	1,350	1,320	732	1,350
130-572.64.02	Rec Equipment - SI Trust	-	5,466	5,466	5,466
	Vegetation - Samsons Island	250	250	-	250
	Subtotal:	5,000	10,466	6,202	10,492
BEAUTIFICATION BOARD					
131-572.49.00	Minor Apparatus	-	-	-	-
131-572.49.06	Banking Fees	50	100	49	80
131-572.49.12	Beautification Projects	2,800	1,750	1,254	1,500
	Subtotal:	2,850	1,850	1,303	1,580
ADVANCED LIFE SUPPORT (ALS)					
641-522.49.06	Banking Fees	225	225	93	180
641-522.55.01	CPR Training Classes	3,150	650	600	1,000
	Subtotal:	3,375	875	693	1,180
COMMUNITY SERVICES TRUST					
642-521.49.06	Banking Fees	30	30	11	50
642-521.52.00	Operational Supplies - Comm. Serv.	3,500	3,500	496	1,200
642-521.52.02	Wearing Apparel - Comm. Services	900	500	-	500
	Subtotal:	4,430	4,030	507	1,750
RECREATION TRUST					
643-572.48.02	Fundraising Expenses	-	160	80	120
643-572.49.00	Minor Apparatus	-	-	-	-
643-572.49.06	Banking Fees	100	135	64	123
	Subtotal:	100	295	144	243
OCEANFRONT PROPERTY TRUST					
644-531.48.02	Approved Fundraising - Oceanfront	-	-	-	-
644-537.49.06	Banking Fees	-	-	-	-
	Subtotal:	-	-	-	-
	Subtotal - MISCELLANEOUS:	16,680	18,866	9,323	16,145

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

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
CAPITAL OUTLAY:					
130-572.63.12	Samsons Island Toilet		-	-	-
	Subtotal:	-	-	-	-
NON-OPERATING:					
120-581.91.01	Transfer to General Fund - Recycling		-	-	-
641-581.91.01	Transfer to General Fund - ALS	-	-	-	-
641-581.91.50	Transfer to Capital Asset Fund - ALS		-	-	-
644-581.91.01	Transfer to GF - Oceanfront Prop Acq	-		-	-
	Subtotal:	-	-	-	-
ADDITION TO RESERVES:					
120-590.90.02	Reserves - Recycling Revenue Trust	9,115	9,115	5,636	6,766
130-590.90.02	Reserves - Samsons Island Trust	-	-	-	-
131-590.90.02	Reserves - Beautification Board Trust	-	-	584	1,886
641-590.90.02	Reserves - Advance Life Support Trust	4,225	1,725	3,026	3,170
642-590.90.02	Reserves - Community Services Trust			1,012	-
643-590.90.02	Reserves - Recreation Trust	350	665	1,107	1,184
644-590.90.02	Reserves - Oceanfront Property Acq. Trust		-	-	-
	Subtotal:	13,690	11,505	11,365	13,006
TOTAL COMMUNITY SERVICES FUND EXPENDITURES:		30,370	30,371	20,688	29,151

STORMWATER UTILITY FUND - 125 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
INTERGOVERNMENTAL:					
334.36.08	FEMA - HZMG - North Drainage	-	-	-	-
334.36.09	Brevard County - North Drainage	-	-	-	-
334.36.10	School Board - North Drainage	-	-	-	-
334.36.11	DEP #319 Grant-Cassia Phase 2	-	-	-	-
334.36.12	DEP #319 Grant-Cassia Phase 3	-	265,000	66,651	265,000
334.36.14	Brevard Co ILA - Cassia Sidewalks	-	-	-	-
	Subtotal:	-	265,000	66,651	265,000
OPERATING:					
343.70.00	Stormwater Utility Revenue	319,605	313,605	313,883	314,000
MISCELLANEOUS:					
361.10.00	Interest	10,000	10,000	594	920
OTHER REVENUE SOURCES:					
380.00.00	Fund Balance	86,430	278,168	403,792	287,781
	<b>TOTAL STORMWATER UTILITY FUND REVENUES:</b>	<b>416,035</b>	<b>866,773</b>	<b>784,920</b>	<b>867,701</b>

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

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
OPERATING:					
000-538.31.02	Professional Services - Grant Writer	-	-	-	-
000-538.31.04	Professional Services - Engineering	-	-	-	3,353
000-538.34.04	Stormwater Management Plan	-	3,538	3,538	3,538
000-538.34.06	Stormwater Assessment Roll	-	-	-	-
000-538.46.08	Storm sewer maintenance	2,500	2,500	1,250	2,500
000-538.49.06	Banking Fees	3,000	3,000	337	618
	Subtotal:	5,500	9,038	5,124	10,009
CAPITAL OUTLAY:					
000-538.61.06	DEP (319) Grant - Cassia Phase II	-	-	-	-
000-538.61.08	FEMA - HZMG North Drainage	-	-	-	-
000-538.63.09	DEP (319) Grant - Cassia Phase III	-	447,200	447,147	447,147
000-538.63.17	Lori Laine Water Basin Project	-	-	-	-
	Subtotal:	-	447,200	447,147	447,147
NON-OPERATING:					
081-538.91.01	Transfer to General Fund	98,996	98,996	98,996	98,996
081-538.91.50	Transfer to Capital Assets Fund	-	-	-	-
	Subtotal:	98,996	98,996	98,996	98,996
DEBT SERVICE:					
082-538.71.01	Lease Principle - PNC DeSoto Baffle	130,520	130,520	97,287	130,520
082-538.71.11	Lease Principle - 09/10 Strmwtr Proj's	108,221	108,221	80,561	108,221
082-538.72.01	Lease Interest- PNC DeSoto Baffle	21,583	21,583	16,788	21,593
082-538.72.11	Lease Interest- 09/10 Strmwtr Proj's	51,215	51,215	39,016	51,215
	Subtotal:	311,539	311,539	233,652	311,549
TOTAL STORMWATER UTILITY FUND EXPENDITURES:		416,035	866,773	784,920	867,701

LAW ENFORCEMENT TRUST FUND - 135 / DEPARTMENT DETAIL - 000

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
FINES & FORFEITS:					
351.20.00	Confiscated Property	-	5,300	6,276	6,276
MISCELLANEOUS:					
361.10.00	Interest	500	500	223	319
TOTAL LAW ENFORCEMENT TRUST FUND REVENUES:		<u>500</u>	<u>5,800</u>	<u>6,499</u>	<u>6,595</u>

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

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
OPERATING:					
000-521.49.00	Minor Apparatus		-	-	-
000-521.49.06	Banking Fees	100	100	108	191
000-521.51.00	Donations to Others	-	2,500	2,500	2,500
	Subtotal:	100	2,600	2,608	2,691
ADDITION TO RESERVES:					
090-590.90.02	Additions to Reserve	400	3,200	3,891	3,904
TOTAL LAW ENFORCEMENT TRUST FUND EXPENDITURES:		500	5,800	6,499	6,595

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

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
INTERGOVERNMENTAL:					
000-334.70.11	South Patrick Drive Improvement	179,500	179,500	-	-
000-338.00.00	Tax Increment (TIF) - Brevard County	330,104	334,990	334,990	334,990
	Subtotal:	509,604	514,490	334,990	334,990
MISCELLANEOUS:					
000-361.10.00	Interest	8,300	8,300	5,102	11,849
000-361.10.99	Interest - Loss on Investments	-	-	-	166
000-369.90.04	Refund Prior Year Expenditures	-	-	-	-
	Subtotal:	8,300	8,300	5,102	12,015
OTHER REVENUE SOURCES:					
000-347.50.05	Fund Balance - Comm. Redevel'mt Agency	696,837	696,837	-	254,261
081-381.00.01	Transfer from GF - City TIF to CRA	562,199	562,199	562,199	562,199
081-381.01.01	Transfer from GF - City Repayment - TIF	35,338	35,338	35,338	35,338
	Subtotal:	1,294,374	1,294,374	597,537	851,798
TOTAL COMMUNITY REDEVELOPEMENT FUND REVENUES:		1,812,278	1,817,164	937,629	1,198,803

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

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
OPERATING:					
000-559.12.00	Salary/Wages & Benefits - CRA Director	85,000	-	2,100	2,100
000-559.31.00	Legal Services	30,000	13,000	-	-
000-559.31.04	Engineering Services	-	-	9,116	9,116
000-559.31.07	Consultant Fees	20,000	13,000	6,690	8,510
000-559.31.10	Planning Services	90,000	90,000	63,701	64,095
000-559.34.07	ILA with Brevard Co. for TIF Refunding	-	180,051	-	180,051
000-559.40.00	Travel - Business Trips	2,500	2,500	775	1,700
000-559.43.00	Electricity	-	-	-	-
000-559.46.09	Property Maintenance Fees	5,000	-	-	-
000-559.48.00	Business Development & Promotions	4,000	-	-	-
000-559.48.01	Façade Grant Program	-	-	-	-
000-559.49.06	Banking Fees	2,000	2,700	2,510	4,906
000-559.51.00	Office Supplies	1,000	-	-	-
000-559.52.00	Operating Supplies	2,000	-	442	442
000-559.54.00	Tuition, Membership, & Publications	1,500	1,500	1,045	1,045
	Subtotal:	243,000	302,751	86,379	271,965
NON-OPERATING:					
081-581.91.00	Interfund Memo of Understanding (MOU)	17,000	-	-	-
081-581.91.00	Transfer to General Fund	-	306,573	-	306,573
	Subtotal:	17,000	306,573	-	306,573
DEBT SERVICE:					
082-559.71.02	CRA Line of Credit - Principal	265,000	265,000	196,600	265,000
082-559.72.02	CRA Line of Credit - Interest	199,990	229,990	152,734	202,779
	Subtotal:	464,990	494,990	349,334	467,779
CAPITAL OUTLAY:					
000-559.61.01	Property Disposition Costs	5,000	2,500	2,246	2,246
000-559.69.02	South Patrick Drive Improvement	179,500	179,500	121,640	121,640
000-559.69.06	Beach Access Improvements	322,677	455,850	26,303	28,600
	Subtotal:	507,177	637,850	150,189	152,486
ADDITION TO RESERVES:					
090-590.90.02	Additions to Reserves	580,111	75,000	351,727	-
	Subtotal:	580,111	75,000	351,727	-
TOTAL COMMUNITY REDEVELOPMENT FUND EXPENDITURES:		1,812,278	1,817,164	937,629	1,198,803

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

ACCT. NO.	REVENUE SOURCE	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
TAXES:					
000-314.10.00	Utility Tax - Electricity	360,000	337,292	207,751	391,123
000-314.40.00	Gas/Fuel Oil Utility Tax	-	800	740	740
000-314.80.00	Utility Tax - Propane	9,000	9,000	9,890	13,235
	Subtotal:	369,000	347,092	218,381	405,098
INTERGOVERNMENTAL:					
000-331.00.00	Federal Grants	-	-	-	-
000-334.70.10	DoE Muni Bldg Energy Update Grant	-	-	6,075	6,075
	Subtotal:	-	-	6,075	6,075
MISCELLANEOUS:					
000-361.10.00	Interest	2,500	2,500	924	1,314
000-366.00.00	Contributions / Donations	-	30,000	30,000	30,000
	Subtotal:	2,500	32,500	30,924	31,314
OTHER REVENUE SOURCES:					
000-380.00.00	Fund Balance	-	25,960	27,154	284,747
000-383.00.00	Capital Lease Proceeds	31,000	31,000	38,193	38,193
081-381.91.25	Transfer from General Fund	-	3,400	-	3,400
081-381.91.25	Transfer from Stormwater Utility Fund	-	-	-	-
081-381.91.40	Transfer from Comm. Redev. Trust Fund	-	-	-	-
	Subtotal:	31,000	60,360	65,347	326,340
	TOTAL CAPITAL ASSETS FUND REVENUES:	402,500	439,952	320,727	768,827

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

ACCT. NO.	CLASSIFICATION	ADOPTED BUDGET FY 12/13	AMENDED BUDGET FY 12/13	YTD ACTUAL 6/30/2013	PROJECTED YEAR END FY 12/13
IMPROVEMENTS:					
000-519.49.06	Banking Fees	700	700	457	811
000-539.63.15	DeSoto Parkway Improvements	-	-	-	-
000-539.63.18	Annual Street Repaving Projects	-	-	-	50,000
000-559.69.13	Montecito CDD Signage Exp	-	-	-	-
000-572.69.14	DRS Monument Sign	-	-	-	-
000-572.69.15	DoE Muni Bldg Energy Update Grant	-	-	4,953	-
000-572.69.16	Football Field Expansion Project	-	-	-	60,000
	Subtotal:	700	700	5,410	110,811
SUPPORT SERVICES DEPT:					
013-513.64.01	Administrative Computers & Software	4,000	4,000	-	96,000
013-513.64.02	Administrative Equipment - City Wide	38,074	36,124	-	-
	Subtotal:	42,074	40,124	-	96,000
POLICE DEPT:					
021-521.64.01	Police Computers & Software	4,000	4,000	-	-
021-521.64.02	Police Equipment	6,432	18,900	36,018	36,018
021-521.64.04	Police Vehicles	39,000	39,000	38,641	38,641
	Subtotal:	49,432	61,900	74,659	74,659
FIRE DEPT:					
022-522.64.01	Fire Computers & Software	4,000	4,000	-	-
022-522.64.02	Fire Equipment	-	-	7,655	7,655
022-522.64.04	Fire Vehicles	-	-	-	-
	Subtotal:	4,000	4,000	7,655	7,655
PUBLIC WORKS DEPT:					
039-539.64.02	Public Works Equipment	11,100	15,460	4,360	10,360
039-539.64.04	Public Works Vehicles	-	-	-	-
	Subtotal:	11,100	15,460	4,360	10,360
RECREATION DEPT:					
072-572.64.01	Recreation Computers & Software	4,000	4,000	-	-
072-572.64.04	Recreation Equipment	-	-	3,610	3,610
	Subtotal:	4,000	4,000	3,610	3,610
	Subtotal Departmental Capital Assets:	111,306	126,184	95,694	303,095

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

ACCT. NO.	CLASSIFICATION	ACTUAL FY 10/11	AMENDED ACTUAL FY 10/11	ADOPTED BUDGET FY 12/13	PROPOSED BUDGET FY 12/13
DEBT SERVICE:					
082-517.71.19	Lease Principal - Consolidated Debt	275,182	275,182	205,563	275,182
082-517.71.20	Lease Principal - PD '13 Dodge Charger	-	-	8,263	8,263
082-517.71.20	Lease Principal - Pinnacle Police RMS	-	-	-	-
082-517.72.19	Lease Interest - Consolidated Debt	13,844	13,844	11,207	13,844
082-517.72.20	Lease Interest - PD '13 Dodge Charger	-	-	-	-
082-517.72.21	Lease Interest - Pinnacle Police RMS	-	-	-	-
	Subtotal:	289,026	289,026	225,033	297,289
NON-OPERATING:					
081-581.91.01	Transfer to General Fund	-	19,482	-	47,400
081-581.91.03	Transfer to SRF - Samsons Island	-	3,092	-	3,092
	Subtotal:	-	22,574	-	50,492
RESERVES:					
090-590.90.02	Additions to Reserves	2,168	2,168	-	117,951
	Total Additions to Reserves & Non-Operating:	2,168	2,168	-	117,951
	<b>TOTAL CAPITAL ASSETS FUND EXPENDITURES:</b>	<b>402,500</b>	<b>439,952</b>	<b>320,727</b>	<b>768,827</b>