



City of Palmetto, Florida
Annual Budget

Fiscal Year 2013 - 2014

Adopted September 23, 2013

www.palmettofl.org

CITY OF PALMETTO, FLORIDA

**FISCAL YEAR 2013-2014
FINAL APPROVED BUDGET**



Shirley Groover-Bryant
Mayor

Tambra Varnadore
Vice-Mayor
Commissioner, Ward 2

Tamara Cornwell
Commissioner At-Large

Charles Smith
Commissioner, Ward 1

Brian Williams
Commissioner, Ward 3

Jonathan Davis
Commissioner At-Large

Prepared by City Clerk's Office and Finance Department



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Palmetto
Florida**

For the Fiscal Year Beginning

October 1, 2012

Christopher P. Morrell *Jeffrey R. Egan*

President

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented an award of Distinguished Budget Presentation to the City of Palmetto, Florida for its annual budget for the fiscal year 2012-2013 beginning October 1, 2012.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, operations guide, financial plan, and as a communications device.

Fiscal year 2013 is the fourth consecutive year that the City has received this prestigious award. The budget for fiscal year 2014 will also be submitted for the award.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Introduction Section

Distinguished Budget Presentation Award Fiscal Year 2013
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CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

Introduction to the Budget Document

The City of Palmetto Annual Budget provides citizens, staff, and other readers with detailed information about the City's operations. The Annual Budget serves as a

- Policy document to describe financial and operating policies, goals, and priorities for the organization;
- Financial plan to provide revenue and expenditure information by fund, cost center, category and account;
- Operations guide to describe the goals and objectives for the fiscal year; the workload measures to track the activities performed; and the general workforce trends; and as a
- Communications device to provide information on planning processes, budgetary trends, and integration of the operating and capital budgets.

Please note that the page numbers correspond to the pdf file.

Introductory Section (pages 9-24)

This section simply introduces the budget and the City to its readers. It includes the Budget Letter from the City Clerk, a brief history of the City, the City's Mission Statement and goals, and statistics and operational information about the City.

Budget Summary Section (pages 25-48)

The section details the steps taken to compile, present to Commission and approve the 2014 Budget. It includes the timeline and the final resolutions approved by Commission. Several consolidated schedules and graphs of all City funds are presented to give an overall perspective of the budget as well as historical, estimated and projected fund balances.

Two budget amendments are included in this section's All Funds Summary. The first is the additional revenue resulting from the increased utility rates approved in October, 2013 and the second is the CIP budget adopted in December, 2013.

Policies (pages 49-62)

The City policies outlined in this section include: Accounting (including fund structure), Investments, Reserves, Budget, Procurement, Debt, and Capital Improvements.

Personnel Budget (pages 63-74)

This communicates to the reader a brief history of the City's personnel budgets and positions. Information, both historical and for 2014, is provided in detail as well as comparative summary data.

Operating Budgets

This information is provided by fund for the operating revenues and expenses with the Capital Improvement budget as a separate section. The governmental funds are provided in the following order:

- Fund description
- Fund summary including revenue and expenses for all cost centers showing beginning and ending fund balance for 2012 actual, 2013 budget and projected and 2014 adopted budget.
- All revenues for the fund including actual 2012 amounts, 2013 budget and projected and adopted budget for 2014.
- Revenue analysis and forecasting.



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- Fund organizational chart
- Individual Cost Centers for the fund includes a cover sheet detailing the Cost Center, a summary of the expenses for 2012, 2013 and 2014, and the itemized budget for 2014.

The information for the governmental funds is as follows:

General Fund – Fund #001 – (pages 75-176)
Community Redevelopment Agency (CRA) – Fund #190 – (pages 177-190)
Road and Bridge Fund – Fund #307 – (pages 191-208)

The Enterprise Fund information is arranged as follows: (pages 209-274)

- Fund descriptions of all enterprise funds.
- Revenue analysis and forecasting with graphs for all enterprise funds.
- Organizational Chart for all enterprise funds
- Individual enterprise funds to include:
 - Fund summary including revenue and expenses for all cost centers showing beginning and ending fund balance for 2012 actual, 2013 budget and projected and 2014 adopted budget.
 - All revenues for the fund including actual 2012 amounts, 2013 budget and projected and adopted budget for 2014.
 - Individual Cost Centers for the fund includes a cover sheet detailing the Cost Center, a summary of the expenses for 2012, 2013 and 2014, and the itemized budget for 2014.

The information for the enterprise funds is as follows:

Solid Waste Fund – Fund #403 – (pages 216-222)
Water and Sewer Fund – Fund #432 – (pages 224-256)
Stormwater Fund – Fund #440 – (pages 258-266)
Reuse Fund – Fund #460 – (pages 268-273)

Capital Improvements Section (pages 275-311)

This section presents the City's capital improvement plans that are budgeted for 2014. It includes the Joint Capital Projects fund for the capital projects which are funded jointly by CRA, the City and grants. It also includes the 5-year CIP program and the associated budgets for the 2014 year along with project sheets.

Appendix (pages 313-323)

This section contains a glossary of terms and a listing of acronyms.



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

September 23, 2013

Mayor, City Commission, Citizens of Palmetto:

In accordance with Florida State Statutes, the City of Palmetto budget for fiscal year 2013-2014 is presented.

Many years ago, the City Commission had a vision to make the mission of the City of Palmetto to be dedicated to enhancing the quality of life of its citizens by providing those services which ensure a safe and healthy community. The elected officials and city staff have worked diligently to keep that mission foremost in its endeavor to provide services to the citizens while enhancing the city as a whole.

During the budget process for fiscal year 2014, City Commission indicated that their goals were to:

Develop, provide and maintain a family-friendly, small town atmosphere through the City's:

- appearance
- safety
- services
- economic stability
- infrastructure
- historic preservation

However, staff and Commission were faced with multiple challenges to make those goals happen. Some of the challenges were related to continuing harsh economic atmosphere, shrinking revenues, static user fees, increasing personnel costs, aging infrastructure, and increasing safety issues.

Current Challenges/Current Solutions

No formal planning session was held by City Commission to develop goals and objectives for fiscal year 2014. However, with each issue discussed by the Commission, plans were made for the future with the realization that cities across the state must continue to "do more with less". As a result, staff continued to work diligently throughout the year to improve efficiency and reduce expenditures throughout all aspects of City government. These cost reduction measures must be balanced with the goals of providing services to citizens and taxpayers, maintaining economic stability, ensuring safety of our citizens and preserving the infrastructure and historic heritage of our City.

Initially in the budget process, it was anticipated that ad valorem taxes would continue to decrease but the final TRIM information from the Manatee County Property Appraiser indicated a slight upturn in property values. This 0.52% overall increase in property values provided only a small relief in the City's revenue plight. Reductions in other General Fund revenues such as Communications Services Tax, Electricity Franchise Fees and CRA reimbursements made for a difficult budget process. In addition, funding for capital projects remained a high priority with cost of improvements outweighing the overall availability of funds. As a result, prioritization of projects is even more critical.

There were other obstacles to overcome in order to reach our objectives such as the City's personnel budget. Personnel costs represent 62% of the General Fund expense budget and 34% of the total City budget. City



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

personnel had not received an increase in wages since September, 2008 when a 2% COLA was awarded. The Commission had expressed their desire to increase wages this year to some degree, however, pension costs were also rising three percent. Prudent cost cutting and operational efficiencies resulted in the opportunity to give employees a 3% cost of living adjustment for the fiscal year 2014 year.

Even with aggressive cost cutting initiatives, the significant reductions in ad valorem revenue made it apparent that changes were needed in order to maintain an acceptable level of service in the City. As such, the Commission approved increasing the fiscal year 2014 millage of \$5.2171 by \$.50 mills to \$5.7171 for the fiscal year 2014. This increase would allow for the purchase of much need capital equipment replacements throughout the City.

Enterprise funds are experiencing the pinch as well. Operating surpluses are shrinking due to static or decreased user fees, increasing costs and aging infrastructure. User fees have not increased since October, 2008. However, during this budget season, it has become apparent that a user fee study must be completed soon to allow necessary infrastructure repairs and upgrades to take place. The user fee study was completed in September of 2013 and the Commission approved the utility rate increases in October of 2013. The rate increases will be phased in over 5 years and will affect water, sewer, and reclaimed water services. The percentage increase will be 15% the first year, 15% the second year, and 4% for years three through five. Revenues associated with the rate adjustment are expected to generate an additional \$5 million over the next five years. Prior to this rate adjustment, maintenance to infrastructure has also been curtailed during the current economy crisis due to decreased funding. The fiscal year 2014 Capital Improvement Plan (CIP) totals \$5.5 million and is being funded from a variety of sources including additional revenues from the rate study, fund balance, a new loan and grants. Many of these projects are discussed in further detail below.

The ensuing budget also brought the strong possibility of increased personnel costs for health insurance and pension. It was obvious that with the current revenue situation combined with increases in wages would make the budget process difficult for the fourth year in a row. Pension costs did in fact increase for both Police and General Pension plans and are 28.2% and 31.3% for the fiscal year 2014 budget. However, health insurance premiums were down 9% versus last year and down 20% during the last two years. The premium reduction is a result of favorable medical claims over the past two years. This was a savings to the City of approximately \$300,000 during the last two years combined. In addition, the City has enrolled in a new plan with our existing medical provider whereby the City will have the opportunity to see a refund of premiums if we continue to control medical claims for the upcoming year.

Another challenge came in the Community Redevelopment Agency (CRA) funding back to the City. Prior to 2010, it had been a CRA policy to return funding to the City in the amount of the Tax Increment Funds (TIF) received from the City. The CRA TIF dollars amounted to \$1,218,312 in fiscal year 2012, \$1,139,522 in fiscal year 2013 and they are budgeted at \$1,250,198 for fiscal year 2014. However, CRA has been experiencing a vast amount of changes during the last three years through a change in structure, governing board, and development of a well defined CRA plan. As a result of these changes, the variety of programs and incentives within the CRA have increased and required use of TIF dollars to fund the new CRA programs. As a result, the amount returned to the City has been reduced which has enabled the CRA to focus on the programs mentioned above. During fiscal year 2012, a new CRA plan was adopted which will extend the life of the CRA for another 30 years. In addition, CRA "sub-plans" have been developed to document the enhanced services provided by the respective departments. For fiscal year 2014, departmental sub-plans were created and approved for the Police Department only. The total budget approved from the CRA to the City for fiscal year



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2014 is approximately \$650,000 compared to \$700,000 in fiscal year 2013. All of CRA funding is for enhanced service provided by our Police department within the CRA boundaries. The individual sub-plans are outlined in greater detail in the revenue section of this document.

As we enter the fiscal year 2014 budget year, more part-time employees have been hired in lieu of full-time employees when appropriate. This has enabled the City to meet the workload demands while minimizing other costs such as medical, pension, etc. The fiscal year 2014 budget includes 136 funded positions consisting of 116 full time employees, 14 part-time employees, and 6 elected officials.

During fiscal year 2014 budget process, the City continued to fine tune the allocations for services provided from General Fund cost centers to other funds. These cost centers include Human Resources, Finance, Information Technology, Public Works Administration and Fleet which provide services such as personnel services, payroll, accounts payable, purchasing, computer services, administrative services and mechanical repairs. Adjustments were made to “true up” these allocations to ensure the costs were accurately being reimbursed based on the services being provided. The cost allocation methodology is reviewed every budget year to ensure accurate cost accounting between funds.

Other Measures

In the coming year grant funding will continue to be a priority to help fund the CIP projects that have been approved. During the past year, the City has been successful in receiving grants from the Southwest Florida Water Management District (SWFWMD) for low impact design (LID) projects at the City boat ramp, and a newly approved MLK park. In addition, the City anticipates applying for a Community Development Block Grant (CDBG) grant to help offset costs associated with drainage project. City staff continues to look for all grant opportunities, as it has become a very important funding source for capital projects throughout the City.

The beauty, appearance and historic heritage are extremely important to City leaders. During fiscal year 2013, the CRA focused on improving the gateways within the City. The CRA and City partnered with Keep Manatee Beautiful to install new landscaping at the Riverside Park West gateway. The 5th Street Streetscape project which was completed in 2013 enhances code enforcement in the area by removing two derelict CRA owned structures and numerous code violations. The project adds public parking capacity and adds seven buildable plots for new private sector buildings that will ultimately be added to the City tax base and encourage jobs and business creation. The project uses Stormwater LID (Low Impact Design) on-street and in the new public parking lot. The redevelopment of Riverside Plaza and the Olympia Theater are two major projects that will bring jobs to the area, increase the tax base and improve the overall appearance of our historic downtown. Both projects are utilizing CRA incentives to complete the redevelopment.

Sutton and Lamb Parks underwent major renovations during 2012 and 2013. Once considered the jewels of the parks in Manatee County, Lamb and Sutton Parks are not only poised for revival to their highest level of public service, but redevelopment in terms of technology and architecture and entertainment. Sutton Park has been redesigned into a venue for parades, outdoor concerts and “movies in the park”. Sutton Park is also home to the City's annual July 4th Celebration. In 2011, 2012 and 2013 the event hosted rocker headliners Eddie Money and Three Dog Night and the Village People respectively. Additional improvements are scheduled during 2014 which include enhancements to the playground, additional walking trails, new public restrooms and covered pavilions for many areas in the park. Internet access will be added in the next few years as well as the use of Quick Response (QR) Coding. This innovative linking technology is planned to bring



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internet based videos of Palmetto's past cultural and historic figures to the public through an interactive history walk.

A new Martin Luther King (MLK) park will be built in Ward I, an area having few parks that can be safely accessed by the areas' children. The new park will be built over two years at a cost of \$1,200,000, including a Southwest Florida Water Management District (SWFWMD) grant for a wetlands area for educational opportunities. The groundbreaking for this project is scheduled on MLK day 2014.

A linear park has been proposed that will connect all parts of the City with a trail that will be a safe haven for pedestrians, bikers and joggers. This trail is in the planning and discovery stage and will come to reality if it is determined to be in the City's best interest.

During fiscal year 2013, the City began a major upgrade to Telemetry meters throughout the City, which will be completed early 2014. This project will greatly reduce the time it takes to read the meter and it will enhance reporting capabilities for troubleshooting leaks and other customer issues. Looking ahead to 2014, the City will undertake a major conversion to a new Enterprise Resource Planning (ERP) system in the months ahead. This is a major project for the City and it too will improve the way we do business within the City for our internal and external customers.

The City's Historic Park is also within CRA boundaries so they have assumed the cost of the maintenance of the park, relieving the General Fund of the expense.

Capital equipment purchases have been at a minimum during the past two years. During the budget process, capital items were removed from the Sewer and Stormwater Departments budget to allow the funds to balance. Once the rate study is approved, and user fees increased, these much needed items will be re-evaluated to be included in the expected lease for the 2014 budget year. Some of the more notable purchases include a new bobcat, vacuum truck, and utility vehicles for the Public Works department. The Police Department will receive three new police cruisers, two of which will be for our K-9 officers. The City has also begun exploring the needs for a new Police department. The current structure is in need of updating and consideration is being given to moving the facility to an area that will be more effective as a deterrent to crime. The City also passed a 5 year CIP, in December which is included in this budget document. The total CIP budget for 2014 is approximately \$5.5 million and includes larger infrastructure projects. Approximately \$4.4 million of the \$5.5 million in expenditures is focused on utility infrastructure projects. Specific expenditures include final construction of the Aquifer and Storage Recovery (ASR) well, fire protection upgrades, inflow and infiltration (I&I) repairs and a drainage project to alleviate flooding on the west side of Palmetto.

Meeting Goals

The Fiscal Year 2014 budget offers enhancements to the appearance of the City, protection to its historic heritage and preservation and a focus on improving the overall effectiveness and efficiency we deliver to our residents. The economic stability of the City and its citizens is protected by CRA and code enforcement efforts to protect the property values and by the City Departments in wisely spending the hard-earned taxpayer's dollars. All funds are balanced and showing surpluses to fortify the fund balances/net assets of the funds.



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Summary

The budget is one of the most important City documents, and every effort is made to ensure it is comprehensive and comprehensible. In addition to the many routine tasks associated with municipal government, the City of Palmetto is becoming proactive and assumed many significant projects that will positively impact the community for years to come.

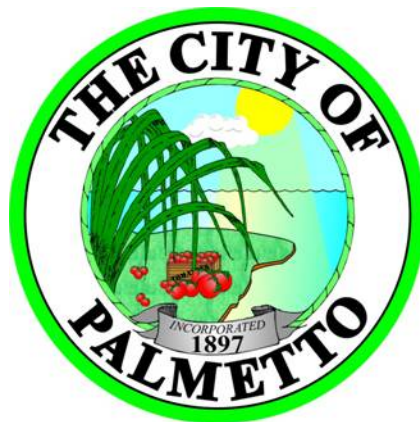
As I submit the budget for fiscal year 2014, I would like to sincerely thank the Mayor and City Commission for the support, confidence and guidance given to the leadership team and myself this past year. Special thanks and appreciation are extended to the Finance Department and to the other Department Heads who have worked so diligently for the preparation of this document. This document will be submitted to Government Finance Officers Association (GFOA) for the fifth straight year to be awarded the Distinguished Budget Award. I look forward to another great year as we strive to deliver the highest quality public services to our citizens.

A handwritten signature in blue ink, which appears to read 'James R. Freeman'. The signature is fluid and cursive.

James R. Freeman
City Clerk



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET



“Yesterday is gone. Tomorrow has not yet come. We have only today. Let us begin.”

Mather Teresa (1910-1997)



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PALMETTO – PRESERVING THE PAST . . . BUILDING OUR FUTURE . . .

When you are in the City of Palmetto, you are treading in the moccasin tracks of the Timucan Indians, who settled the area around 1000 A.D. as well as the boot steps of Hernando DeSoto, the Spanish Conquistador who landed at what is now Shaws Point, in 1539. Intrepid pioneers, such as S.S. Lamb and John Harllee, followed, accepting the challenges of the future to build a hospitable, agricultural community. The area's fertile land, fabulous fishing, balmy breezes and abundant foliage along the river were difficult for anyone to resist. Our City is rich in history and heritage and promise of a bright future for our citizens.

Then and Now . . .

- The first road was built in 1846. The streets were paved in 1913 and 42 miles of streets are being maintained by the City in 2014. During 2013, the rebuilding of 5th Street, between 8th and 12th Avenues and was completed using a low impact design (LID) to improve stormwater runoff.
- Electric street lights came to Palmetto in 1912 and was powered by a diesel generator that was located at the Palmetto Fire Department that was located at 6th St and 10th Ave the location of the Agricultural Museum and has grown to 864 throughout the city.
- The population in 1889 was 300 and the 2010 census counted 12,606.
- Lamb Park was the first city park in 1909 built on land donated by S.S. Lamb as a Christmas gift to Palmetto citizens. The city now has twelve parks, including Lamb Park. The City began renovating Sutton Park in 2012 to be completed in phases. The first phase was to rebuild and beautify the entrance to the park and install a stage area. The stage was completed in time for the July 4th Celebration concert and the stage received a roof during 2013. In 2014, restrooms, new playground area and pavilions are planned. The completion of the newest park – MLK Park – is planned for 2014.
- The City's Historical Park houses several buildings from the early days of the City – Carnegie Library, the original post office, the one room school house and the Agriculture Center housed in the old fire station. All landscaped with bricks taken from the old streets.
- Victory Bridge was built in 1919 across the Manatee River to Bradenton. A hurricane destroyed the bridge in 1926 and it was replaced by the Green Bridge in 1927. This bridge was later replaced by a modern bridge and a portion of the original Green Bridge remains as a fishing pier in the City.
- The Manatee County Fair was started in 1916 and in 1950 the fairgrounds were built in the city. The City now hosts a number of events including the annual July 4th celebration, Multi-Cultural Festival, MLK Parade and Children's Parade. In 2014, the Desoto Seafood Festival will also be held in Palmetto.
- The city began using Manatee County Water System in 1963 after Lake Manatee was built. The City provided additional customer base to assist in the County bonding the project, even though the City operated its own potable water plant.
- The sewer system was installed in 1913 and now consists of 49 miles of piping and the City's Waste Water Treatment Plant treats an average of 1,200,000 gallons of sewage daily with peaks above 2 million gallons during the rainy season.
- The reclaimed water system was started in the 1990's and now consists of 23 miles of lines. Storage capacity, in the form of an aquifer storage and recovery (ASR) well is expected to be completed during 2014, increasing the City's capability of providing year-round irrigation to its customers.



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- The first City debt was \$1,500 in 1894 for a schoolhouse. The City's debt is currently \$16 million which was mostly for infrastructure including \$1.46 million for city-wide telemetry system obtained in fiscal year 2013.
- The CRA was formed in 1985 to relieve the slum and blight in 29.76% of the City where approximately 38.11% of the population lives.

The City's long-term plan is to develop, provide and maintain a family friendly small town atmosphere in appearance, services, infrastructure, safety, economic stability and historic preservation. Palmetto has always been a tight-knit community with deep roots in its historic heritage and its leaders have a strong desire to maintain that heritage while building a progressive future for its children.

The City's plans for the future include further development and enhancement of its park system including the Historical Park, Sutton Park and the building of a new MLK Park in Ward I. Currently many of the children in Ward I, and the CRA District do not have safe access to a park in which to play. The CRA plans to develop the MLK Park to provide a safe playground and learning area for the area children. To protect the environment and provide a learning opportunity, wetland areas will be included in the park.

Other plans include an enhanced look for the city's core area in the heart of the city by developing streetscapes to enhance the look and feel of that area with the intent to make the area pedestrian friendly, safe and inviting to our citizens. The redevelopment of the riverfront area includes improvements to the existing boat ramp, a multi-modal corridor and the replacement of the historic Seahorse gift shop that attracted folks from all over the state. Many "pets" which included alligators, rattlesnakes monkeys and a 50-year old macaw named Scarlett were once housed at this gift shop. The Multi-Modal Corridor is a plan to redevelop an old north-south corridor through the City's urban core and will allow for all types of non-standard transportation such as walking, jogging and biking.

The services provided by the City to its citizens are much like other cities however, being a city over 100 years old presents many problems in maintenance and upgrading the city's infrastructure. The challenges of aging water and sewer lines, the treatment plant equipment as well as drainage problems are numerous and will be costly to correct and/or upgrade. These problems are being dealt with as quickly as possible and with the Ward I Phase II project being completed early in fiscal year 2013, several drainage and infrastructure problems have been addressed.

The City has experienced several issues with the safety of its citizens in years past. The police force has grown to thirty-five officers and a plan was put in place in 2012, and will continue through 2014, to enhance the effectiveness of its patrol in the problem areas of the city which will include new technology, equipment, lighting and part-time officers in an effort to increase the safety of our citizens and children.

The City took several steps during fiscal year 2013 toward enhancing its park system and beautifying the interior of the City. Sutton Park saw the completion of Phase 2, the covered stage area, just in time for the City's huge July 4th Celebration. The newly covered bandstand hosted The Village People and The Guess Who and was attended by 10,000+ people. New pavilions, restrooms, playgrounds and walkways are being planned for fiscal year 2014. Property was purchased for improvements to the riverfront area, boat ramp and the eventual building of a new "Seahorse". The Seahorse will be a revival of a City hotspot during the mid 1900's. Construction of a new MLK park on the City's north side will begin in fiscal year 2014 through funding from CRA, Southwest Florida Water Management District (SWFWMD) grant and Park Impact Fees.



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Within five years a multimodal trail is planned to connect the parks, and other interest points within the City, together creating a safe and family friendly area.

The City of Palmetto and its citizens have met and overcome many challenges over the past one hundred fourteen years including a Yellow Fever epidemic, storms, economic and agriculture hardships. Our citizens have continually pulled together to meet the challenges head-on and make the City a good place to live, raise their families, preserve the past left to them by the city founders and build for a bright future.



For over 20 years, the Seahorse Gift Shop was one of the City's most prominent landmarks with its 30 foot seahorse statue. The shop marked the City's southern entrance and attracted visitors from all over the state.



Plans to improve the southern gateway of Palmetto include razing the bait shop located adjacent to the Green Bridge fishing pier and replacing it with a small café that will be repositioned near the seawall. The café has tentatively been named "The Seahorse" as homage to its historic predecessor.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Mission Statement

The City of Palmetto is dedicated to enhancing the quality of life of its citizens by providing those services which ensure a safe and healthy community.

Long Term Goals

By 2020, the City will develop, provide and maintain a family friendly small town atmosphere in:

- | | | |
|-----------------|---------------------|------------------------------|
| Appearance. . . | Infrastructure. . . | Economic Stability. . . |
| Services. . . | Safety. . . | Historic Preservation. . . . |

Short Term Goals to Achieve the Long Term Goals

By 2015 these initiatives will be implemented and/or accomplished to achieve the long-term goals:

- | | |
|-----------------------|---|
| Appearance | Improve, beautify and enhance the downtown core of the city as well as other possible areas outside the downtown core. |
| Services | Increase reclaimed water service from present levels to 90% of the city.
Improve the efficiency of the water service billed to the customer. |
| Infrastructure | The City recently approved rate increases to water, sewer and reclaimed services within the City. The additional revenues will be used to fund much needed capital projects in the City. Funds available for capital projects are very limited and projects will be prioritized and assigned according to greatest need. |
| Safety | Make the areas of the city which are more prone to crime, safer. Maintain/improve the WWTP in an effort to keep the environment safe for the City's citizens and wildlife. Provide well lighted and safe public areas. |
| Economic Stability | Economic stability for both the City and her citizens. Property values have declined by 40% between 2010 and 2013, which has forced the City to "do more with less" and our citizens are faced with the same challenge. Fiscal year 2013 appears to have been the "bottom" as property values for fiscal year 2014 increased by .25%. Difficult decisions however, continue to be made to ensure the City's and her citizens stability both financially and physically. |
| Historic Preservation | The City's rich heritage is very important to the city leaders and the citizens. The City will continue to maintain and enhance the Historic Park, as well as other historical parts of the city. A walking trail to connect areas of interest is planned within five years. |



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**City-wide Initiatives to Achieve the Long Term Goals
Completed in Fiscal Year 2013 or to start in Fiscal Year 2014**

Appearance

Beautiful landscaping has been installed at one of the south entrances to the City as a result of a “Keep Manatee County Beautiful” grant. New signage is also planned at that gateway to replace the existing aging signage. The front of City Hall has also received a new look through landscaping and will receive new signage enabling better identification of the City’s main building.

Improvements continue to Sutton Park where the pavilion received a beautiful roof to provide protection from weather and sun during concerts, movies, shows, etc. New restrooms and playground areas are being planned for fiscal year 2014.

The 5th Street area has been greatly improved both esthetically and environmentally with the completion of the 5th Street project funded through a SWFWMD grant and the CRA. The project implemented the LID – low impact design – concept to enable the runoff of stormwater while improving the look of the area.

Services

The current goal is to increase reclaimed water services to 90% of the City, however the immediate problem is where to store the water during times of excess. Fiscal year 2013 saw the re-vitalization of the Aquifer Storage Recovery (ASR) Well through a SWFWMD grant which will enable the City to finish the project in 2014. The project began in 2005 to relieve the need to discharge into coastal waters. Once the ASR is completed, the distribution system for reclaimed water will begin again.

Additional efficiencies are being obtained through the installation of telemetry meters city-wide. The City estimated that over 47% of the 4,200 meters were over 10 years old.. The City expects to see increased accuracy and operational efficiencies with the newly installed meters. A conservative estimated of a 2% increase in revenue is projected to be received. The project began in July, 2013 with completion expected November, 2013.

Infrastructure

As funds dwindled for capital projects to repair, maintain, and improve the City’s infrastructure, it became necessary to explore the possibility of increasing user fees for the City utilities. These fees had not been increased, except for pass through costs from the county, since 2008. A study for water, sewer and reuse rates was completed and presented and approved by City Commission during the 2014 budget process. Increases in user fees will enable the City to begin a pay-go Capital Improvement Plan to get back on track of maintaining and improving the City’s infrastructure. These rate increases will provide \$10 million to fund water, sewer and reuse projects over the next five year.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**City-wide Initiatives to Achieve the Long Term Goals
Completed in Fiscal Year 2013 or to start in Fiscal Year 2014**

(Continued)

Safety

Improvements to Sutton Park continue in an effort to provide the safest environment possible to its users. The new stage area is now covered and new restrooms, pavilions and play areas are in the final design stages.

The new MLK Park begins construction soon to place a park in an area where one does not exist. Currently, children must cross a major highway to access a safe playground and MLK will alleviate that necessity.

The City's Police Department has placed more patrol officers in the higher crime areas in an effort to curb criminal activities. In addition, Crime Prevention Through Environmental Design (CEPTED) inspections are being completed in a effort to improve safety designs of new and/or improved properties.

Economic Stability

The property values for fiscal year 2014 have increased 0.25% after seeing a 40% decline over the last four years. Staff has been able to maintain operations by not raising wages, two reductions in force, cutting operating expenses, and delaying capital expenditures. The millage rate was increased by .5 mills to allow for increased maintenance items, capital equipment and wages. Also in Fiscal Year 2014, Commission agreed to increase user fees that had not been increased since October, 2008, to allow for CIP funding from increased revenue.

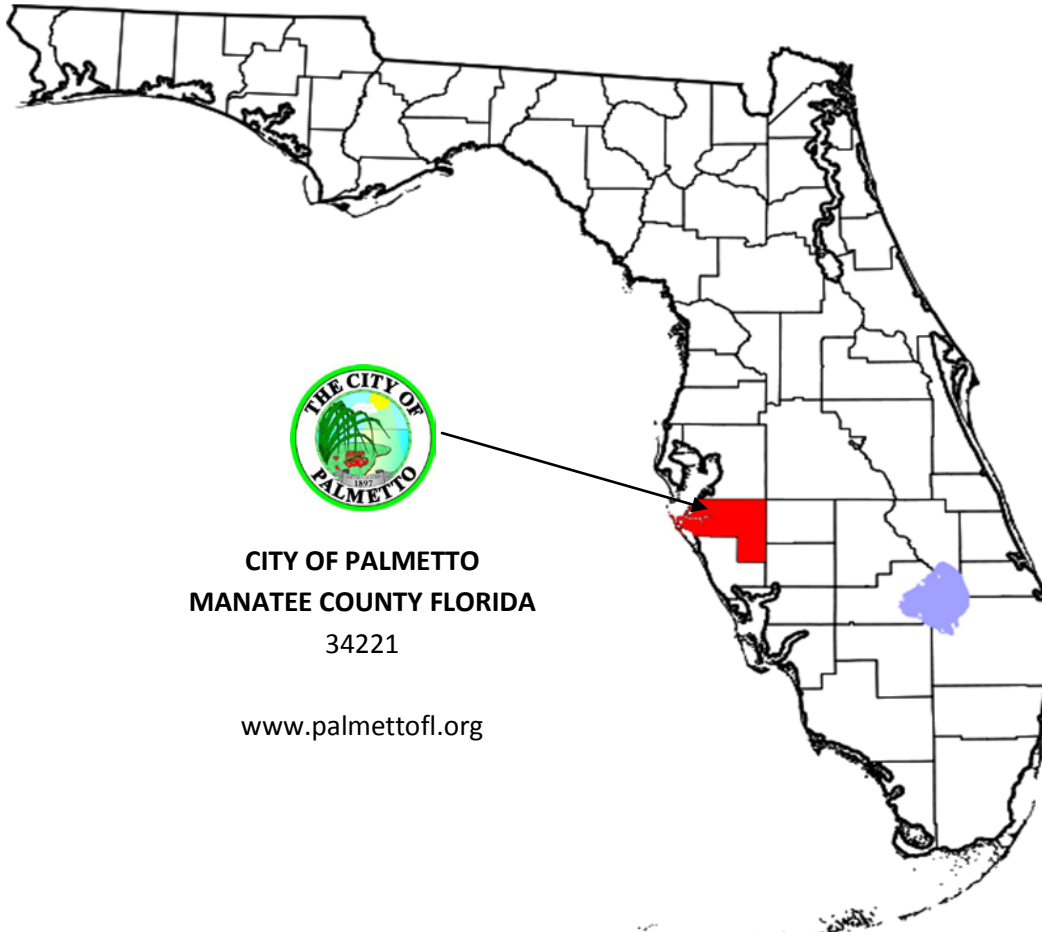
The City's Fund Balance Policy requires a minimum three months of budgeted expenses be maintained in all budgeted funds. Initially all governmental funds and one enterprise fund were in compliance with that policy while three enterprise funds were not. As of the end of fiscal year 2013, all funds are projected to be in compliance with the policy with the exception of the Stormwater Fund.

Historic Preservation

The City's Historic Park continues to be maintained and experienced upgrades to the cooling systems that maintain the buildings' delicate environment. Additional cooling units are budgeted in the fiscal year 2014 budget. The walking trail to connect areas of historical interest continues to be planned within the next five years. The CRA is setting aside funds in anticipation of the multi-million dollar project.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**



**CITY OF PALMETTO
MANATEE COUNTY FLORIDA
34221**

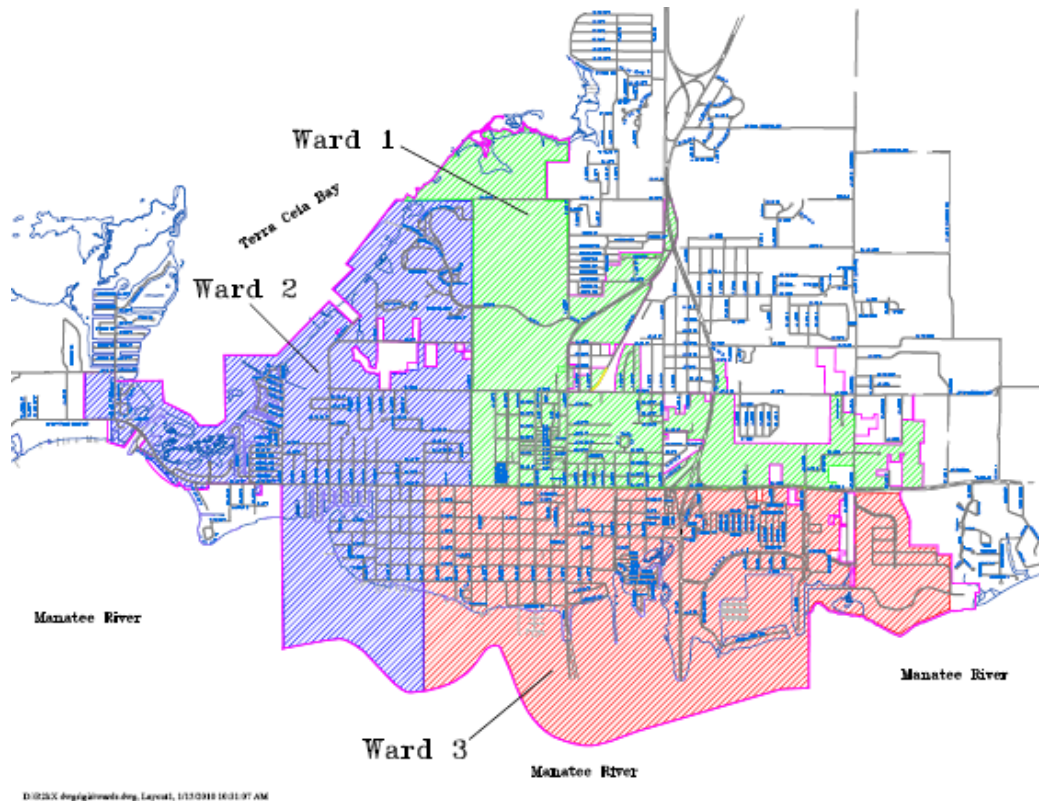
www.palmettofl.org

FACT SHEET

Date of Incorporation	June 15, 1897
Form of Government	Mayor and Commission
Size	7 Square Miles
Population	12,606 – 2010 census
2014 Assessed Property Value	654,625,857
City Services Provided	Police, Water, Sewer, Garbage, Stormwater, Reclaimed Water
Parks	12 parks, 95.5 acres
Infrastructure:	
Streets	42 miles
Traffic signals	12
Water mains	66.66 miles
Sewer pipes	49.10 miles
Storm drains	11.90 miles
Reclaimed water pipes	22.80 miles
City Buildings	City Hall, 516 8 th Avenue West Public Works, 600 17 th Street West Police Department, 1115 10 th Street West CRA, 517 4 th Street West



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**



Elected Officials

Mayor	Shirley Groover Bryant	Term - Nov., 2012 to Nov., 2016	mayor@palmettofl.org
Ward 1	Charles Smith	Term - Nov., 2012 to Nov., 2014	csmith@palmettofl.org
Ward 2	Tambra Varnadore	Term - Nov., 2010 to Nov., 2014	tvarnadore@palmettofl.org
Ward 3	Brian Williams	Term - Nov., 2010 to Nov., 2014	bwilliams@palmettofl.org
At-Large	Tamara Cornwell	Term - Nov., 2012 to Nov., 2016	tcornwell@palmettofl.org
At-Large	Jonathan Davis	Term - Nov., 2012 to Nov., 2016	jdavis@palmettofl.org

Staff

City Clerk	James R. Freeman	941-723-4570	jfreeman@palmettofl.org
Public Works Director	Allen Tusing	941-723-4580	atusing@palmettofl.org
Deputy Director - Public Works	Javier Vargas	941-723-4580	jvargas@palmettofl.org
Chief of Police	Rick Wells	941-723-4887	glowe@palmettofl.org
CRA Executive Director	Jeff Burton	941-723-4988	jburton@palmettofl.org
Deputy Clerk - Finance	Karen Simpson	941-723-4570	ksimpson@palmettofl.org
Assistant City Clerk	Amber Foley	941-723-4570	afoley@palmettofl.org
Human Resources Director	Sharon Jones	941-723-4570	sjones@palmettofl.org
Building Official	Neal Mazzei	941-721-2166	nmazzei@palmettofl.org
Code Enforcement Officer	Whitney Chapman	941-723-4570	wchapman@palmettofl.org
Purchasing Agent	Nixa Haisley	941-723-4570	nhaisley@palmettofl.org



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Fiscal Year 2014 Budget
List of Principal Officials**

Elected Officials

Shirley Groover Bryant	Mayor
Tambra Varnadore	Vice Mayor, Commissioner, Ward 2
Jonathan Davis	Commissioner At-Large
Tamara Cornwell	Commissioner At-Large
Charles Smith	Commissioner, Ward 1
Brian Williams	Commissioner, Ward 3

Office of the City Clerk

James R. Freeman	City Clerk
Amber Foley	Assistant City Clerk
Karen Simpson	Deputy Clerk – Finance

Public Works

Allen Tusing	Director
Javier Vargas	Deputy Director of Public Works
Grace Johnson	Deputy Director – Administration
Geoff Seger	Deputy Director – Parks and Recreation

Police Department

Rick Wells	Police Chief
Scott Tyler	Deputy Police Chief
Mike Stinson	Lieutenant

Community Redevelopment Agency

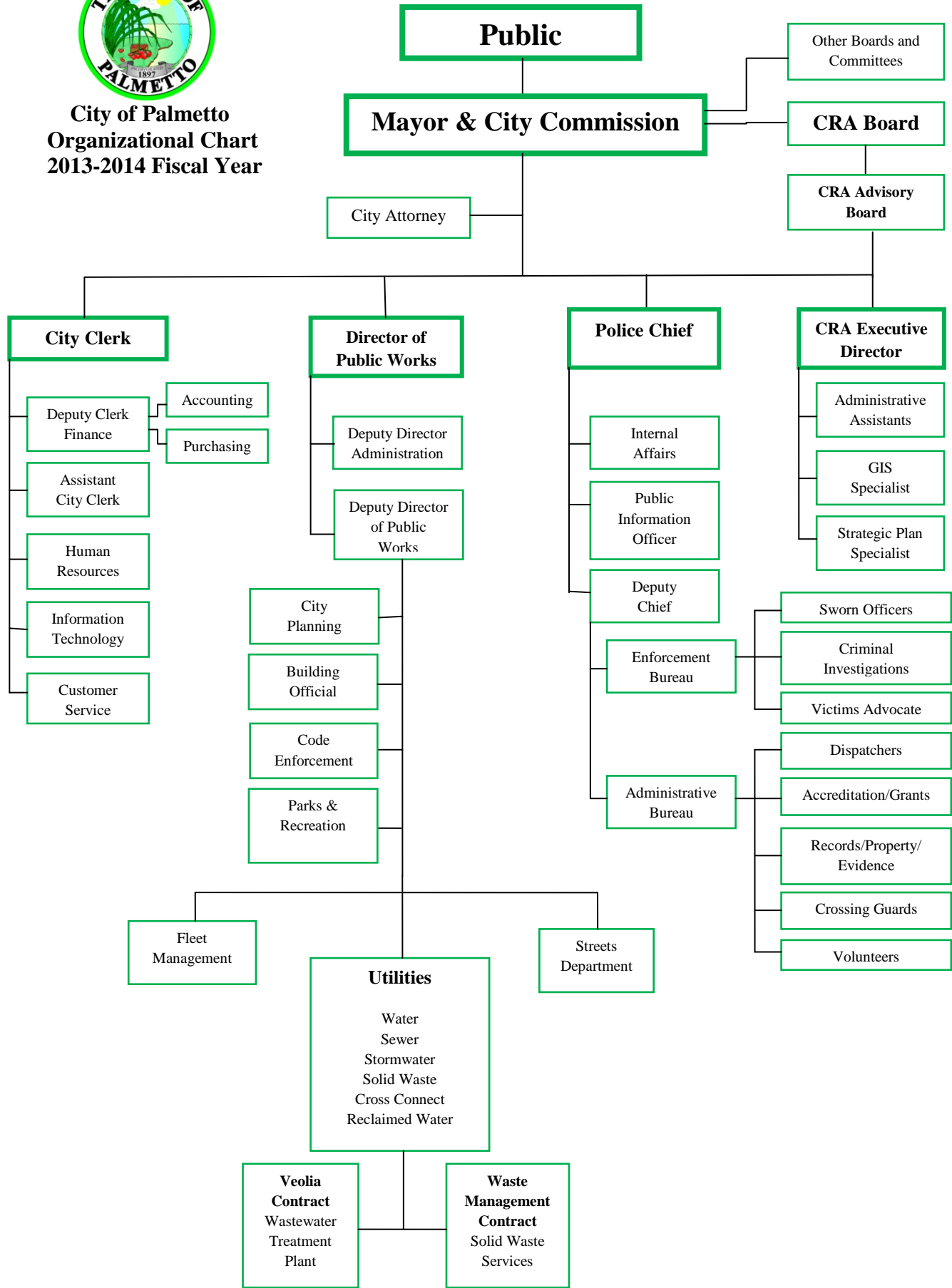
Jeff Burton	Director
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City Attorney

Mark Barnebey	City Attorney
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**City of Palmetto
Organizational Chart
2013-2014 Fiscal Year**





CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

THE CITY OF PALMETTO BUDGET PROCESS

The Budget: The Process Begins. . .

The Budget process is key to the development and implementation of the City's long and short term plans. The process is designed to assist management in the development of those plans and goals to ensure that Palmetto remains a unique family-friendly community providing quality services to the citizens.

The budget process itself begins in the month of May prior to the coming fiscal year. Throughout the year, the Mayor, City Commission and City staff, collaborate on establishing a mission and broad goals for the community, and staff develops the short-term goals for the coming year based on information gleaned from the City Commission. The Finance Department collects information on expected revenue as well as fixed costs and uncontrollable changes in revenue and expenses.

The Mayor and City Commission's feedback from the goal setting and the estimates of expected revenue and expenses provides the groundwork and starting point for staff to begin framing the Operating and Capital Improvement Plan (CIP) budgets. Staff then begins the process of developing the budget for each cost center and enters the budget items into the budget software. The Finance Department is responsible for data entry of all personnel, benefits, debt service, insurance, transfers and contracted expenses. The decision to increase wages and benefits is based on benefits cost estimates and revenue forecasts.

The County Property Appraiser issues the initial Truth in Millage (TRIM) information on the property valuation for the City and this begins the TRIM process which is required to be completed within 100 days. The City Clerk submits the first version of the budget in July with ad valorem tax revenue based on the valuation amount from the property appraiser and budget hearings begin. The City Commission reviews revenues and requested expenditures on a cost center basis making changes to the millage rate and line item expenses as needed. The Tentative Budget Resolution is required by mid-September and the Final Budget Resolution by the end of September or the first week of October depending on the starting date.

This process began on May 3rd for the fiscal year 2014 budget with the initial distribution of budget packets to the cost centers to be returned to the Finance Department by May 24th. The initial version of the 2013 Budget was distributed to Commission by July 5th after many staff meetings and strategy sessions to determine the best way to present a balanced budget to City Commission. A half-mill increase in ad valorem taxes was required to balance the General Fund budget, fund a 3% COLA increase to the employees and increase pension contributions.

An additional challenge existed in the enterprise funds. User fees have not been adjusted since October, 2008 and revenues have not increased at the same rate as operating expenses. A rate study of water, sewer and reuse rates was in process during the budget process but was not completed and presented to Commission after the final budget was adopted. This required deep cuts to the Water/Sewer and Stormwater funds to balance the budget prior to the completion of the study with the understanding these funds would be revisited if the user fees did increase. The rate study was adopted in October, and a budget resolution increasing the revenues adopted the beginning of November. The revenue associated with this resolution is included in this budget document.

The Capital Improvement Plan (CIP) proposed budget was not presented to Commission until November after the adoption of the rate study. These increased revenues would be used to fund water, sewer and reuse projects in the CIP. City Commission adopted the plan on December 2, 2013.



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

- **Basis of Budgeting**

The basis of budgeting is the method used to determine when revenues and expenditures are recognized for budgetary purposes. All funds are budgeted using generally accepted accounting principles (GAAP) which require recognition of transactions or events on a modified accrual basis of accounting. This basis of accounting recognized increases and decrease in financial resources only to the extent that they reflect near-term inflows or outflows of cash. In governmental funds, the modified accrual basis is used both for budgeting and reporting in the City's financial statements. This method includes budgeting for capital expenditures and debt service payments. In the City's business-type activities, the modified accrual basis is used for budgeting all expenditures including capital and debt service however, these funds are reported in the financial statements using full accrual accounting which does not report capital or principal debt service payments as expenses.

- **Budgetary Control**

Management of the City is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the City are protected from loss, theft or misuse and to ensure that adequate accounting data is compiled to allow for the preparation of financial statements. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognized that: (1) the cost of a control should not exceed the benefits likely to be derived; and (2) the valuation of costs and benefits requires estimates and judgments by management. The legal level of budgetary control (i.e. the level at which expenditures may not legally exceed appropriations) is the departmental cost center level. The Finance Department monitors expenditures against cost center budgets to ensure that appropriations are not exceeded.

As a recipient of federal and state financial assistance, the City also is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. This internal control structure is subject to periodic evaluation by the Finance Department and the City's external auditors. Once this assistance reaches certain limits, the City is required to undergo an annual single audit in conformity with the provisions of the Single Audit Act of 1984 and U.S. Office of Management and Budget Circular A-128, Audits of State and Local Governments. As a part of the City's Single Audit, tests are made to determine the adequacy of the internal control structure, including that portion specifically related to federal financial assistance programs. This report disclosed no instances of material weaknesses in the internal control structure or significant violations of applicable laws and regulations.

In addition, the City maintains budgetary controls. The objective of these budgetary controls is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by City Commission. Activities of the general fund, special revenue funds, capital projects fund and enterprise funds are included in the annual appropriated budget. The level of budgetary control, or the level at which expenditures cannot legally exceed the appropriated amount, is established at the cost center (by fund) level. The City also maintains an encumbrance accounting system as one technique of accomplishing budgetary control. All expenditures for other than personal services are controlled by a procurement system, which encumbers purchase orders against budgets prior to issuance to the vendors. Purchase orders are not issued until appropriations are made available. Encumbrances outstanding at the end of the year are carried forward and re-encumbered in the next budget year. A budget resolution is approved by the City Commission to appropriate funds for these encumbrances which are funded by fund balance.

- **Budget Amendment Process**

The budget may be amended in two ways. One-way transfers dollars between line items within a cost center. This is requested by the Department Head, reviewed by the Finance Department and approved by the City Clerk on a budget transfer form. Secondly, budget amendments, which increase expenditures or the spending level of individual departments, are requested by the City Clerk by resolution and approved by the City Commission at regular Commission meetings.



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

- **Budget Guidelines**

The City budgets resources on a fiscal year, which begins October 1st and ends on the following September 30th.

A budget calendar is prepared defining timelines for the budget process, workshops, TRIM compliance and Budget Hearings.

All funds subject to appropriations are required to balance. Total anticipated revenues must be equal, or greater than, the sum of budgeted expenditures for each fund. Current revenues will be sufficient to support current expenditures.

Fund balance in excess of the required reserve amounts may be used to fund a shortfall in the City's operating budget and shall be deemed a use of one-time revenues for budgeting purposes. Fund balance may also be used to fund capital acquisitions in the funds that meet the requirements. All use of fund balances must be approved by City Commission.

All budget transfers affecting personnel or inter-fund transfer accounts must be approved by City Commission through a Budget Resolution. Transfers affecting insurance contingency, debt service or capital outlay are initiated by Finance and require Commission notification.

Budget appropriations changing the overall amount may be amended after budget adoption. All budget amendments require City Commission approval through a Budget Resolution at a regular City Commission meeting.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Budget Calendar
Fiscal Year 2013-2014**

May, 2013

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

May 3 Distribution of budget packets to Cost Centers
 May 6 Regular Commission meeting - No budget action
 May 21 Regular Commission meeting - No budget action
 May 24 Budget packets completed by staff

June, 2013

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

June 3 Regular Commission meeting - No budget action
 June 4 Budget meeting with staff
 June 17 Regular Commission meeting - No budget action
 June 19 & 21 Budget meeting with staff

July, 2013

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

July 1 Property Appraiser certifies taxable value to City
 July 2 Budget meeting with staff
 July 5 Version 1 budget submitted to Commission by staff
 July 16 Version 2 submitted to Commission by staff
 July 22 Regular Commission meeting - Tentative millage and Meeting set - tentative millage rate set at 5.4671, ½ Mill increase
 July 29 & 31 Budget meeting to discuss Version 2

August, 2013

S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

August 2 TRIM requirement - Return to Property Appraiser the proposed mill rate
 August 5 Regular Commission meeting - No budget action
 August 6 Commission Budget meeting
 August 12 Commission Budget meeting
 August 19 Regular Commission meeting/budget workshop
 August 20 Commission Budget meeting

September, 2013

S	M	T	W	T	F	S
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	23	24	25	26	27	28
29	30					

September 9 Regular Commission meeting - Discussion of CIP
 September 11 Special Commission meeting - TRIM required 1st Public Hearing and Approval of Tentative Budget
 September 19 TRIM Advertisement in newspaper
 September 24 Regular Commission mtg. - TRIM required 2nd Public Hearing

October, 2013

S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31		

October 7 Regular Commission workshop - Rate study discussion
 October 21 Regular Commission workshop and meeting - Rate study discussion and adoption

November, 2013

S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

November 18 Regular Commission workshop and meeting - Resolution 2013-36 Revenue from rate study adopted

December 2 Regular Commission meeting and workshop - CIP discussion and approval of Resolution 2013-39

TRIM Dates - no Commission action	Commission meeting with budget action	Budget action by staff
TRIM requirements during Commission mtg	Commission meeting with no budget action	



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

ASSUMPTIONS FOR 2014 BUDGET

The budget for FY 2014 includes the following assumptions:

1. General Fund ad valorem revenues are approximately \$3.59M with the assessment of a millage rate of \$5.7171. This is \$.50 mils higher compared to last year's rate of \$5.2171. Property values have increased .52% compared to previous year. This is the first increase in property values since FY 2009. The roll-back rate is equal to \$5.2010. The budget is balanced assuming the final adopt millage of at least \$5.7171 or \$.50 mils higher than the current millage of \$5.2171.
2. Revenues received from the state and/or county are entered at 95% of estimated value with the exception of 1/2 sales tax is at 98%. All revenues are based on estimates received from the state and/or county.
3. TIF monies from the City to CRA are \$1.25M compared to \$1.13M the previous year. This is approximately \$109k more due to the \$.50 mil increase. TIF monies from Manatee County to the CRA are unchanged and are projected to be \$1.37M.
4. General Fund is projected to receive approximately \$650,461 in PD reimbursement from CRA during FY 2014 compared to \$720,859 in FY 2013. The Sub Plan for Police went before the CRA advisory board August 13th and was approved with minor changes. This is the only reimbursement from the CRA during fiscal year 2014 continuing the move toward reducing, and eventually eliminating dependence on this revenue stream.
5. Water and Sewer revenues reflect a 2% increase which is a result of the anticipated installation of the new telemetry meters. On July 29th, Commission received a presentation from our utility rate study consultants. Utility rate increases are proposed for water, sewer, and reuse services. Stormwater rates remain unchanged from prior year. Discussions on the rate study were held in October and in November a rate increase was adopted to the water, sewer and reuse rates.
6. The subsidy to Stormwater is \$155,000. The subsidy includes \$100,000 from Road and Bridge Fund and a total of \$55,000 from the Water and Sewer cost centers.
7. At this time, the Building Department is in a deficit position and reserves are being used to eliminate the deficit. A total of approximately \$154,864 of reserves is being used for FY 2014 which will leave approximately \$221,000 in reserves at the end of FY 2014. An analysis of permitting and building department fees is needed to ensure the stability of this fund can be maintained in the coming years.
8. Budget resolutions for the CRA budget are expected to be presented to Commission during the fiscal year as grants are finalized and final fund balance amounts are calculated during the audit.
9. All employee salaries include a 3% COLA adjustment for FY 2014 including Commissioners.
10. Cost for health insurance decreased by 2.0% or approximately \$30K for the same level of benefits when compared to the prior year. This is the 3rd straight year we have experience a decline in insurance costs which is quite remarkable in this economic environment. Declines are associated with lower claims utilization, plan design changes and employee education.
11. The budget currently contains 136 funded positions.
 - 116 full-time – A meter reader position has been removed from the Customer Service Cost Center (Version 3), a Dispatcher position has been added in Version 4.
 - 14 part-time
 - 11 are in PD (7 Crossing Guards, 1 sworn Park Patrol, 1 Citizens Patrol, 2 Admin)
 - 3 are in CRA – 2 Student Intern positions have been removed
 - 6 Elected Official positions
12. Eleven (11) vacant positions remain funded in the budget, 7 full time and 4 part times.
 - Foreman- Water
 - Service Worker I- Sewer
 - Equipment Operator- Sewer
 - Service Worker I- Stormwater
 - Service Worker II- Parks



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

- 1 Code Enforcement Officer
 - 1 Dispatcher - PD
 - 3 part-time Crossing Guards- PD
 - 1 part-time citizens patrol- PD
13. The Mayor's salary has been increased to \$45,000 as directed by Commission.
 14. One Dispatcher I position has been added to PD. The position is funded for 10 months and will not be filled prior to December 1, 2013. This will allow time for the selection process.
 15. Three positions have been removed - One full-time meter reader position in Water/Sewer fund and two student intern positions in CRA.
 16. One part-time Park Patrol position has been changed to a non-sworn part-time Citizen's Patrol position.
 17. Project Inspector in Public Works was vacated in FY 2013 and has been eliminated in FY 2014 budget
 18. Building, Planning and Code Enforcement have organizational reporting changes in FY 2014. Code Enforcement now is a Public Works department and all three areas report to the Deputy Director of Public Works.
 19. Worker's Compensation rates increased by \$11,000 city-wide while the property, casualty and liability portion of the insurance premium decreased \$7,400 from originally expected.
 20. Pension costs are based on the actuarial report. The PD % of payroll went from 25.02% in FY 2013 to 28.20% or a 12.7% increase. The General Employees' pension increased from 28.18% to 31.30% or an increase of 11.0%.
 21. Cost allocation (for General Fund Support Services) methodology is consistent with prior year.
 22. During the final stage of the 2014 budget, the Water/Sewer Fund underwent major changes in an effort to balance the fund prior to the determination of the Rate Study. \$290,000 was removed from the fund with the intent to re-visit the expenses in FY2014 after the outcome of the Rate Study and possible re-budget for those items. Some of the large changes include:
 - a. Capital lease items were removed from Sewer and Stormwater. Equipment intended to be leased totaling \$512,700 was removed from the water/sewer and stormwater funds pending the rate study outcome. These items include: two F250 utility trucks, bobcat, Vac truck, and F450 mini dump truck.
 - b. The subsidy to Stormwater was reduced from \$100,000 to \$55,000 by removing the capital lease from Stormwater to make room for the reduction.
 - c. One meter reader position was removed
 - d. Repair and Maintenance budget reduced by 70%.
 - e. Other miscellaneous expenses were reduced and/or eliminated.
 23. Capital Leases – We have budgeted for one capital lease associated with equipment costing approximately \$122,750 for three (3) Chevy Tahoes for the Police Department (2 for K-9 units, and 1 for Chief). Items removed from Sewer and Stormwater may be returned to the budget pending the outcome of the rate study.
 24. Other General Fund Capital Expenditures are being funded with Fund Balance since they are one-time expenditures.
 - a. New A/V for Chambers- \$8,000
 - b. Mower for Parks- \$11,000
 - c. 2 A/C units for Historic Park- \$8,000
 - d. Scanner for Fleet- \$7,750
 - e. 2 Laptops for new PD vehicles -\$6,571
 25. Grants budget has been added to the extent monies are known and awarded.

**CITY OF PALMETTO
RESOLUTION NO. 2013-28**

A RESOLUTION OF THE CITY OF PALMETTO OF MANATEE COUNTY, FLORIDA, ADOPTING THE FINAL LEVYING OF AD VALOREM TAXES FOR THE CITY OF PALMETTO FOR FISCAL YEAR 2014; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Palmetto of Manatee County, Florida, on September 23, 2013, adopted Fiscal Year Final Millage Rates following a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Palmetto of Manatee County, Florida, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the gross taxable value for operating purposes not exempt from taxation within the City of Palmetto has been certified by the Manatee County Property Appraiser to the City of Palmetto as \$654,625,857.

NOW, THEREFORE, BE IT RESOLVED by the City of Palmetto of Manatee County, Florida, that:

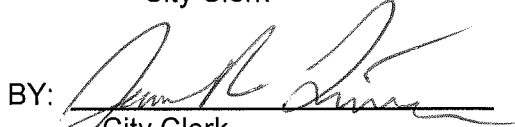
- Section 1: The Fiscal Year 2014 operating millage is 5.7171 mills, which is 9.92% greater than the rolled back rate of 5.2010.
- Section 2: The City of Palmetto has no voted debt service millage.
- Section 3: This resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED, at a public hearing with a quorum present and voting, this 23rd day of September, 2013, at 7:19 p.m.

CITY OF PALMETTO, FLORIDA, BY THE
CITY COMMISSION OF THE CITY OF
PALMETTO, FLORIDA


BY: SHIRLEY GROOVER BRYANT,
MAYOR

ATTEST: James R. Freeman
City Clerk

BY: 
City Clerk



CITY OF PALMETTO, FLORIDA
201 -201 BUDGET



“Things will get better – despite our efforts to improve them.”

Will Rogers

**CITY OF PALMETTO
RESOLUTION NO. 2013-29**

**A RESOLUTION OF THE CITY OF PALMETTO OF MANATEE
COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL
YEAR 2014; AND PROVIDING FOR AN EFFECTIVE DATE.**

WHEREAS, the City of Palmetto of Manatee County, Florida, on September 23, 2013, held a public hearing as required by Florida Statute 200.065; and

WHEREAS, the City of Palmetto of Manatee County, Florida, has determined that it is necessary and in the best interest of the City to establish a final budget for the Fiscal Year 2014.

WHEREAS, the City of Palmetto of Manatee County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2014 in the amount of \$22,643,083.

NOW, THEREFORE, BE IT RESOLVED by the City of Palmetto of Manatee County, Florida, that:

Section 1: The Final Budget for Fiscal Year 2014, as shown on Attachment "A" to this Resolution, incorporated herein and made a part hereof, is hereby adopted.

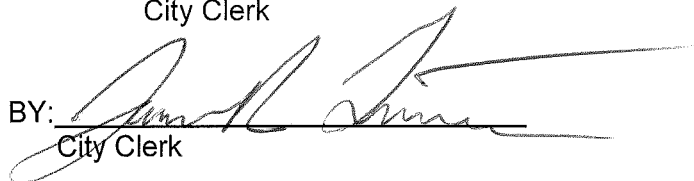
Section 2: This resolution shall take effect immediately upon its adoption.

PASSED AND DULY ADOPTED, at a public hearing with a quorum present and voting, this 23rd day of September, 2013 at 7:20 pm.

CITY OF PALMETTO, FLORIDA, BY THE
CITY COMMISSION OF THE CITY OF
PALMETTO, FLORIDA

BY: 
SHIRLEY GROOVER BRYANT, MAYOR

ATTEST: JAMES R. FREEMAN
City Clerk

BY: 
City Clerk

ATTACHMENT A
Fiscal Year 2014
Final Budget
Resolution 2013-29

General Fund - #001

Mayor & Commission	207,113
City Clerk	1,726,328
Information Technology	327,818
City Attorney	235,162
Finance	561,427
Human Resources	137,983
Code Enforcement	151,874
Police	4,061,813
Public Works Administration	551,541
Planning	171,857
Fleet Maintenance	234,794
Parks & Landscape	751,917
Grants	16,250
Building Department	315,860
Total General Fund Expenses	<u>\$ 9,451,737</u>

CRA Fund - #190

\$ 3,589,190

Road & Bridge Fund - #307

\$ 1,341,442

Solid Waste Fund - #403

\$ 2,102,786

Water and Sewer Fund - #432

Cross Connect	143,751
Water Department	1,762,164
Sewer Department	1,039,718
Customer Service	534,785
Waste Water Treatment Plant	1,579,068
Grants	-
Total Water and Sewer Fund Expenses	<u>\$ 5,059,486</u>

Stormwater Fund - #440

\$ 942,507

Reuse Fund - #460

\$ 155,935

TOTAL CITY BUDGET

\$ 22,643,083

RESOLUTION NO. 2013-39

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA, ADOPTING THE 2014 – 2018 CAPITAL IMPROVEMENT PROGRAM AND ADOPTING THE CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2013-2014, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Palmetto, Florida has determined that it is necessary to adopt a Capital Improvement Plan, and;

WHEREAS, it is necessary to provide budgetary authorization for the expenditure of these funds in Fiscal Year 2014.

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA:

Section 1: The Capital Improvement Plan for 2014 through 2018 as shown on Attachment A to this Resolution is hereby adopted in the total amount of \$17,281,496.

Section 2: The Capital Improvement Plan Budget for the Fiscal Year 2014 as shown on Attachments A to this Resolution is hereby adopted in the amount of \$5,552,150.

Section 3: The budget for funding from fund balance as detailed on Attachment B and included in Attachment A to the Resolution is hereby adopted in the amount of \$2,037,483.

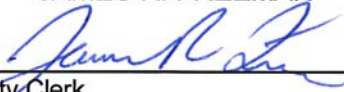
Section 4: This Resolution shall become effective immediately upon its passage.

PASSED AND DULY ADOPTED, in regular session, by the City Commission of the City of Palmetto, with a quorum present and voting, this 2nd day of December, 2013.

CITY OF PALMETTO, FLORIDA
BY AND THROUGH THE CITY
COMMISSION OF THE CITY OF
PALMETTO

By: 
SHIRLEY GROOVER BRYANT, MAYOR

ATTEST: JAMES R. FREEMAN

By: 
City Clerk



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**2014 - 2018 CAPITAL IMPROVEMENT PLAN
ATTACHMENT A**

Items in red were included in rate study

Project Description	Supporting Fund	FY2014	FY2015	FY2016	FY2017	FY2018	Total Project Cost
Road Improvements							
1 New Sidewalk Projects 14th Ave & 17th St	Capital Projects	\$ 50,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 310,000
2 Intersection Improvements	Capital Projects	37,150	-	283,206	-	-	320,356
3 13th Ave 7th to 8th Street	Capital/Assesment	250,000	-	-	-	-	250,000
ROAD IMPROVEMENTS TOTAL		\$ 337,150	\$ 65,000	\$ 348,206	\$ 65,000	\$ 65,000	\$ 880,356
Public Facilities							
1 City Facility Security	Capital Projects	\$ 35,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 160,000
2 City Wide Facilities Upgrades	Capital Projects	75,000	25,000	25,000	25,000	25,000	175,000
3 Public Works Yard Lighting	Capital Projects	20,000	-	-	-	-	20,000
4 City Wide Intedgrated Software	Capital Projects	350,000	-	-	-	-	350,000
5 New Public Works Facility Building	Capital Projects	-	-	477,540	3,183,600	-	3,661,140
PUBLIC FACILITIES TOTAL		\$ 480,000	\$ 75,000	\$ 527,540	\$ 3,233,600	\$ 50,000	\$ 4,366,140
Stormwater							
1 TMDL Program 13th St. Drainage Project from	Road & Bridge	\$ 25,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 375,000
2 25th Ave. W to 28th Ave. W	Road & Bridge	550,000	-	-	-	-	550,000
3 Dredging Projects	Road & Bridge	10,000	10,000	10,000	10,000	10,000	50,000
STORMWATER TOTAL		\$ 585,000	\$ 60,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 975,000
Utility Improvements							
1 WWTP Expansion	Water/Sewer	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
2 Equalization Basin & Equipment	Water/Sewer & Loan	\$ -	\$ -	\$ 60,000	\$ 70,000	\$ 1,530,000	\$ 1,660,000
3 WWTP Upgrades	Water/Sewer	-	200,000	200,000	200,000	200,000	800,000
4 WWTP R&R	Water/Sewer	50,000	50,000	50,000	50,000	50,000	250,000
5 Lift Station Upgrades	Water/Sewer	100,000	100,000	100,000	100,000	100,000	500,000
6 Sewer Lines R&R	Water/Sewer	50,000	50,000	50,000	50,000	50,000	250,000
7 I&I Program	Water/Sewer	450,000	400,000	400,000	400,000	400,000	2,050,000
8 PARS Expansion	Reuse	150,000	200,000	250,000	250,000	250,000	1,100,000
9 Aquifer Storage Recovery	Reuse	2,000,000	-	-	-	-	2,000,000
10 Regional Reuse System (MARS)	Reuse	-	-	-	-	-	-
11 Water Lines R&R	Water/Sewer	200,000	150,000	150,000	150,000	150,000	800,000
12 Chloramines Injection System	Water/Sewer & Loan	200,000	-	-	-	-	200,000
13 Fire Protection Upgrades 8th St. W & 9th St. W Ward 2	Water/Sewer & Loan	700,000	-	100,000	100,000	100,000	1,000,000
14 Reclaim lines.	Road & Bridge	250,000	-	-	-	-	250,000
UTILITY IMPROVEMENTS TOTAL		\$ 4,150,000	\$ 1,350,000	\$ 1,360,000	\$ 1,370,000	\$ 2,830,000	\$ 11,060,000
GRAND TOTAL		\$ 5,552,150	\$ 1,550,000	\$ 2,345,746	\$ 4,778,600	\$ 3,055,000	\$ 17,281,496



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**2014 - 2018 CAPITAL IMPROVEMENT PLAN
ATTACHMENT A**

Items in red were included in rate study

		FUNDING SOURCE FY 2014 PROJECTS						
<u>Project Description</u>	<u>Supporting Fund</u>	<u>New Loan</u>	<u>Current Revenues</u>	<u>City Fund Balance</u>	<u>Impact Fees</u>	<u>2014 Grants</u>	<u>Assessments</u>	<u>Total 2014 Funded</u>
Road Improvements								
1 New Sidewalk Projects 14th Ave & 17th St Intersection	Capital Projects	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
2 Improvements 13th Ave 7th to 8th Street	Capital Projects	-	-	37,150	-	-	-	37,150
	Capital/Assesment				83,333	-	166,667	250,000
ROAD IMPROVEMENTS TOTAL		\$ -	\$ -	\$ 87,150	\$ 83,333	\$ -	\$ 166,667	\$ 337,150
Public Facilities								
1 City Facility Security	Capital Projects	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
2 City Wide Facilities Upgrades	Capital Projects	-	-	75,000	-	-	-	75,000
3 Public Works Yard Lighting	Capital Projects	-	-	20,000	-	-	-	20,000
4 City Wide Intedgrated Software	Capital Projects		98,000	152,000	100,000	-	-	350,000
5 New Public Works Facility Building	Capital Projects	-	-	-	-	-	-	-
PUBLIC FACILITIES TOTAL		\$ -	\$ 98,000	\$ 282,000	\$ 100,000	\$ -	\$ -	\$ 480,000
Stormwater								
1 TMDL Program 13th St. Drainage Project from 25th Ave. W to 28th Ave. W	Road & Bridge	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
2	Road & Bridge	-	-	550,000	-	-	-	550,000
3 Dredging Projects	Road & Bridge	-	-	10,000	-	-	-	10,000
STORMWATER TOTAL		\$ -	\$ -	\$ 585,000	\$ -	\$ -	\$ -	\$ 585,000
Utility Improvements								
1 WWTP Expansion	Water/Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 Equalization Basin & Equipment	Water/Sewer & Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 WWTP Upgrades	Water/Sewer	-	-	-	-	-	-	-
4 WWTP R&R	Water/Sewer	-	50,000	-	-	-	-	50,000
5 Lift Station Upgrades	Water/Sewer	-	100,000	-	-	-	-	100,000
6 Sewer Lines R&R	Water/Sewer	-	50,000	-	-	-	-	50,000
7 I&I Program	Water/Sewer	350,000	100,000	-	-	-	-	450,000
8 PARS Expansion	Reuse	-	-	-	150,000	-	-	150,000
9 Aquifer Storage Recovery	Reuse	500,000	-	500,000	-	1,000,000	-	2,000,000
10 Regional Reuse System (MARS)	Reuse	-	-	-	-	-	-	-
11 Water Lines R&R	Water/Sewer	-	200,000	-	-	-	-	200,000
12 Chloramines Injection System	Water/Sewer & Loan	200,000	-	-	-	-	-	200,000
13 Fire Protection Upgrades 8th St. W & 9th St. W Ward 2	Water/Sewer & Loan	700,000	-	-	-	-	-	700,000
14 Reclaim lines.	Road & Bridge	-	-	140,000	110,000	-	-	250,000
UTILITY IMPROVEMENTS TOTAL		\$ 1,750,000	\$ 500,000	\$ 640,000	\$ 260,000	\$ 1,000,000	\$ -	\$ 4,150,000
GRAND TOTAL		\$ 1,750,000	\$ 598,000	\$ 1,594,150	\$ 443,333	\$ 1,000,000	\$ 166,667	\$ 5,552,150



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**FUND BALANCE USABLE FOR CAPITAL PROJECTS
Attachment B**

Fund	Projected Unassigned Fund Balance @ 9/30/2013	1/12 of FY2014 Expenses	# of Months of 2014 Expenses	Uncommitted amount over(under) 5 months	Amount Used for Capital Projects	Remaining Months of expenses
General Fund	4,098,072	761,323	5.38	291,456	212,000	5.10
Road and Bridge	1,470,393	111,787	13.15	911,458	850,650	5.54
Solid Waste	567,042	175,232	3.24	(309,119)	-	3.24
Water and Sewer	1,998,545	421,624	4.74	(109,574)	-	4.74
Stormwater	44,000	78,542	0.56	(348,711)	-	0.56
Reuse	(790,709)	12,995	(60.85)	(855,682)	-	(60.85)

* Fund Balance in the Road and Bridge Fund is restricted/committed to use for roads, bridges, sidewalks, etc. by statute. For the purpose of this exercise, we will treat the \$1.4 million as uncommitted.

Use of Fund Balance for 2014 CIP

Fund	Project Name	Funding Amount	Amount Available	Unused Amount
To be transferred to other funds:				
General Fund	City Facility Security	35,000		
	Facilities Upgrades	75,000		
	PW Yard Lighting	20,000		
	City Wide Software	82,000		
	Total Use of General Fund Fund Balance	212,000	291,456	79,456
Building Department Reserve	City Wide Software	31,500	215,526	184,026
General Fund Committed Fund Balance	ASR Well	500,000	500,000	-
General Government Impact Fees	City Wide Software	100,000	108,840	8,840
Road and Bridge	New Sidewalk Projects	50,000		
	14th Ave. & 17th St. Intersection	37,150		
	City Wide Software	38,500		
	8th & 9th Reuse	140,000		
	TMDL Program	25,000		
	Dredging Projects	10,000		
	13th Street Drainage	550,000		
	Total Use of Road & Bridge Fund Balance	850,650	911,458	60,808
Transportation Impact Fees	13th Ave - 7th to 8th St.	83,333	103,441	20,108
Water & Sewer Impact Fees	PARS Expansion	150,000		
	8th & 9th Reuse	110,000		
	Total Use of Water & Sewer Impact Fees	260,000	297,119	37,119
Total use of City Fund Balance and Impact Fees		2,037,483	2,427,841	390,358

RESOLUTION NO. 2013-36

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA, AMENDING RESOLUTION NO. 2013-29, WHICH RESOLUTION ADOPTED THE BUDGET FOR FISCAL YEAR 2013-2014, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, from time to time it is necessary to increase or decrease revenues and expenditures in certain accounts, and;

WHEREAS, it is necessary to provide budgetary authorization for the expenditure of these funds;

NOW, THEREFORE, BE IT RESOLVED, BY THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA:

Section 1: That Revenue Account 432 343 6100, Water Sales, for the fiscal year ending September 30, 2014 is increased by Three Hundred Forty Eight Thousand Three Hundred and Thirty Seven Dollars (\$348,337) for the increased water rates effective November 1, 2013.

Section 2: That Revenue Account 432 343 8100, Sewer Service Charges, for the fiscal year ending September 30, 2014 is increased by Three Hundred Four Thousand Six Hundred Nine Dollars (\$304,609) for the increased sewer rates effective November 1, 2013.

Section 3: That Revenue Account 460 343 9010, Reuse Water Fees, for the fiscal year ending September 30, 2014 is increased by Ninety Five Thousand One Hundred Forty Five Dollars (\$95,145) for the increased reuse rates effective November 1, 2013.

Section 4: This Resolution shall become effective immediately upon its passage.

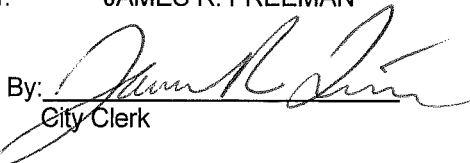
Section 5: All Resolutions and parts of Resolutions in conflict herewith are repealed.

Passed by the City Commission of the City of Palmetto, Florida in regular session with a quorum present and voting this 18th day of November, 2013.

CITY OF PALMETTO, FLORIDA
BY AND THROUGH THE CITY
COMMISSION OF THE CITY OF PALMETTO

By: 
SHIRLEY GROOVER BRYANT,
MAYOR

ATTEST: JAMES R. FREEMAN

By: 
City Clerk



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET



“Set your goals high, and don’t stop till you get there.”

Bo Jackson



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Budget Breakdown
All Funds**

Including Capital Improvement Program (CIP)

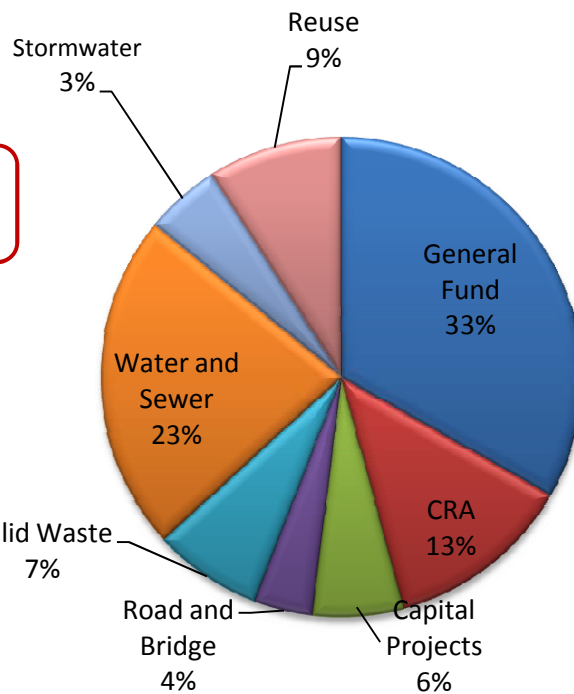
**FY 2014
Total Fund Expenditure
Budget
(Before other sources)
\$ 28,234,537**

Governmental Funds

- General Fund**
\$ 9,386,407
- Community Redevelopment Agency**
\$ 3,543,392
- Road and Bridge Fund**
\$ 1,109,298
- Capital Project Funds (combined)**
\$ 1,726,150

Enterprise Funds

- Solid Waste Fund**
\$ 2,070,821
- Water & Sewer Fund**
\$ 6,423,762
- Stormwater Fund**
\$ 1,429,307
- Reuse Fund**
\$ 2,545,400



****Source: All Funds Summary located in Section Fund Summary**



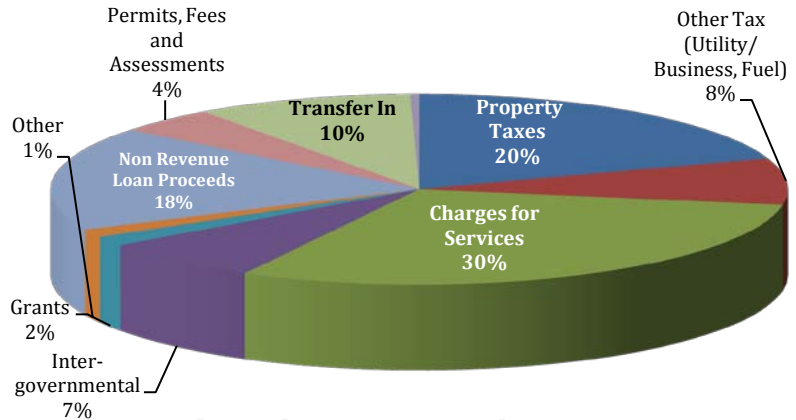
**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Where the Money Comes From And Where it Goes

City-Wide Fund Revenues

Property Taxes	\$ 6,231,691
Other Tax	2,490,582
Charges for Services	9,507,836
Intergovernmental	2,267,606
Grants	516,250
Other	431,720
Debt/Lease Proceed	122,750
Non Revenue Loan Proceeds	5,553,180
Permits, Fees, Assessments	1,391,987
Transfer In	3,012,180
Total	\$ 31,525,782

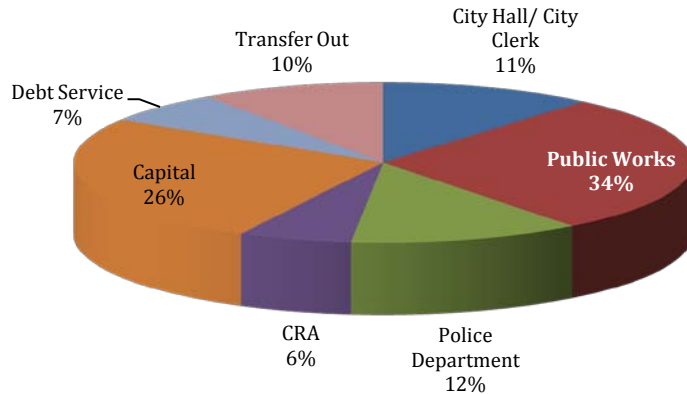
Where the Money Comes from by Source



City-Wide Expenses by Department

City Hall/ City Clerk	\$ 3,510,148
Public Works	8,847,759
Police Department	3,778,702
CRA	1,851,522
*Grants	2,500
Capital	8,242,321
Debt Service	2,001,585
Transfer Out	3,012,180
Total	\$ 31,246,717

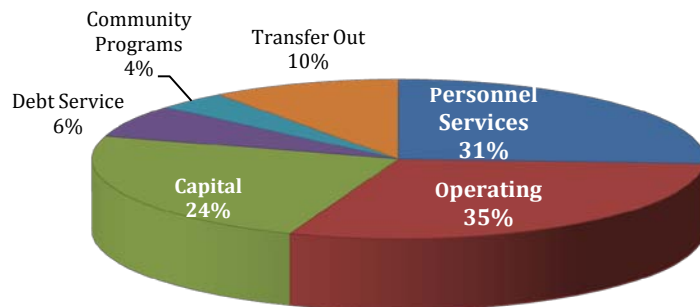
Where the Money goes by Department



City-Wide Expenses by Category

Personnel Services	\$ 7,841,239
Operating	9,011,579
Capital	8,242,321
Debt Service	2,001,585
Community Programs	1,137,813
Transfer Out	3,012,180
Total	\$ 31,246,717

Where the Money goes by Category



Surplus/(Deficit) \$ 279,065

*Less than .05% is not reflected within the graphs.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**FISCAL YEAR 2014
BUDGET SUMMARY - ALL FUNDS**

	<u>2014 Adopted Budget</u>
REVENUES:	
Property Taxes	6,231,691
Utility Service Taxes	1,356,189
Business License Tax	61,800
Permits, Fees and Assessments	1,391,987
Motor Fuel Taxes	1,072,593
Impact Fees	-
Intergovernmental Revenue	2,267,606
Grants	516,250
Charges for Services/Utility Fees	9,507,836
Fines & Forfeitures	36,650
Interest Revenue	74,251
Miscellaneous Revenue	320,819
Debt/Lease Proceeds	122,750
Non-revenue loan proceeds/fund balance	5,553,180
Total Revenues	<u><u>28,513,602</u></u>
EXPENSES:	
City Hall/City Clerk	
Mayor and Commission	199,113
City Clerk	1,655,913
Information Technology	321,247
City Attorney	235,162
Finance	561,427
Human Resources	137,983
Customer Service	399,303
TOTAL CITY CLERK	<u>3,510,148</u>
Police Department	<u>3,778,702</u>
Public Works	
Public Works Administration	545,382
Code Enforcement	151,874
Planning	171,857
Fleet Management	227,044
Parks and Recreation	732,917
Building Department	250,530
Grants - Non-Capital	2,500
Streets	865,447
Solid Waste	2,070,821
Cross Connect	104,786
Water Department	1,351,441
Sewer Department	447,908
WWTP	1,514,661
Stormwater Department	393,491
Reuse Department	19,600
TOTAL PUBLIC WORKS	<u>8,850,259</u>
Community Redevelopment Agency	<u>1,851,522</u>
Capital	<u>8,242,321</u>
Debt Service	<u>2,001,585</u>
TOTAL EXPENDITURES	<u>28,234,537</u>
Transfers In	3,012,180
Transfers out	<u>(3,012,180)</u>
TOTAL OTHER SOURCES(USES)	<u>-</u>
EXCESS REVENUES OVER(UNDER) EXPENDITURES AND OTHER SOURCES	<u><u>279,065</u></u>



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ALL FUNDS SUMMARY

	GOVERNMENTAL FUNDS								
	General Fund			Community Redevelopment Agency			Road and Bridge Fund		
	2012 Actual	2013 Estimated Actual	2014 Adopted Budget	2012 Actual	2013 Estimated Actual	2014 Adopted Budget	2012 Actual	2013 Estimated Actual	2014 Adopted Budget
REVENUES:									
Property Taxes	3,403,610	3,306,018	3,605,359	2,703,409	2,516,892	2,626,332	-	-	-
Utility Service Taxes	1,418,220	1,423,286	1,356,189	-	-	-	-	-	-
Business License Tax	62,639	65,305	61,800	-	-	-	-	-	-
Permits, Fees and Assessments	1,023,579	966,716	993,000	-	-	-	-	-	-
Motor Fuel Taxes	-	-	-	-	-	-	1,084,809	1,066,773	1,072,593
Impact Fees	7,332	13,781	-	-	-	-	5,279	7,511	-
Intergovernmental Revenue	1,124,542	1,144,313	1,172,667	-	-	-	742,297	95,790	94,939
Grants	390,859	24,349	16,250	-	-	-	-	-	-
Charges for Services/Utility Fees	821,694	753,457	766,941	3,287	3,675	5,000	86,231	101,335	94,784
Fines & Forfeitures	101,317	64,158	36,650	-	-	-	-	-	-
Interest Revenue	133,143	36,683	30,283	27,677	22,500	17,393	16,136	12,350	8,826
Miscellaneous Revenue	345,025	169,055	207,919	3,109	3,132	98,000	1,210	810	860
Debt/Lease Proceeds	183,000	84,178	122,750	-	-	-	198,000	20,552	-
Non-revenue loan proceeds/fund balance	-	-	1,119,732	-	-	842,465	-	-	1,080,983
Total Revenues	9,014,960	8,051,299	9,489,540	2,737,482	2,546,199	3,589,190	2,133,962	1,305,121	2,352,985
EXPENSES:									
City Hall/City Clerk									
Mayor and Commission	189,197	196,388	199,113	-	-	-	-	-	-
City Clerk	1,607,597	1,506,036	1,655,913	-	-	-	-	-	-
Information Technology	282,917	301,267	321,247	-	-	-	-	-	-
City Attorney	298,134	232,933	235,162	-	-	-	-	-	-
Finance	492,617	526,418	561,427	-	-	-	-	-	-
Human Resources	92,593	130,698	137,983	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-	-
Police Department	3,649,317	3,699,155	3,778,702	-	-	-	-	-	-
Public Works									
Public Works Administration	443,583	531,281	545,382	-	-	-	-	-	-
Code Enforcement	156,188	142,425	151,874	-	-	-	-	-	-
Planning	158,485	158,656	171,857	-	-	-	-	-	-
Fleet Management	211,965	220,464	227,044	-	-	-	-	-	-
Parks and Recreation	754,780	681,875	732,917	-	-	-	-	-	-
Building Department	232,184	241,701	250,530	-	-	-	-	-	-
Grants - Non-Capital	62,467	9,200	2,500	-	-	-	-	-	-
Streets	-	-	-	-	-	-	590,527	754,198	865,447
Solid Waste	-	-	-	-	-	-	-	-	-
Cross Connect	-	-	-	-	-	-	-	-	-
Water Department	-	-	-	-	-	-	-	-	-
Sewer Department	-	-	-	-	-	-	-	-	-
WWTP	-	-	-	-	-	-	-	-	-
Stormwater Department	-	-	-	-	-	-	-	-	-
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	1,421,325	1,590,265	1,851,522	-	-	-
Capital	631,167	213,515	210,171	2,603,733	1,754,790	1,411,000	1,370,760	425,257	27,000
Debt Service	149,365	184,812	204,585	271,344	259,951	280,870	206,446	236,618	216,851
TOTAL FUND EXPENDITURES	9,412,556	8,976,824	9,386,407	4,296,402	3,605,006	3,543,392	2,167,733	1,416,073	1,109,298
Excess Revenues Over(Under) Expenditures	(397,596)	(925,525)	103,133	(1,558,920)	(1,058,807)	45,798	(33,771)	(110,952)	1,243,687
Transfers In	608,326	796,661	812,697	-	-	-	37,621	47,215	-
Transfers out	(250,632)	(61,907)	(915,830)	(675,169)	(593,154)	(45,798)	(398,903)	(234,771)	(1,166,127)
TOTAL OTHER SOURCES(USES)	357,694	734,754	(103,133)	(675,169)	(593,154)	(45,798)	(361,282)	(187,556)	(1,166,127)
Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)	(39,902)	(190,771)	-	(2,234,089)	(1,651,961)	-	(395,053)	(298,508)	77,560
Conversion to full accrual	-	-	-	-	-	-	-	-	-
Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)	(39,902)	(190,771)	-	(2,234,089)	(1,651,961)	-	(395,053)	(298,508)	77,560
Fund Balance, Beginning of Year	7,656,516	7,616,614	7,425,843	5,100,453	2,866,364	1,214,403	2,444,555	2,049,502	1,750,994
Fund Balance, End of Year	7,616,614	7,425,843	7,425,843	2,866,364	1,214,403	1,214,403	2,049,502	1,750,994	1,828,554

NOTE: Fund Balance, Beginning of Year for 2014 Adopted Budget is based on the projected revenues and expenses from fiscal year 2013.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ALL FUNDS SUMMARY (Continued)

	GOVERNMENTAL FUNDS (Continued)								
	Capital Projects Fund			Joint Capital Projects Fund			Total Governmental Funds		
	2012 Actual	2013 Estimated Actual	2014 Adopted Budget	2012 Actual	2013 Estimated Actual	2014 Adopted Budget	2012 Actual	2013 Estimated Actual	2014 Adopted Budget
REVENUES:									
Property Taxes	-	-	-	-	-	-	6,107,019	5,822,910	6,231,691
Utility Service Taxes	-	-	-	-	-	-	1,418,220	1,423,286	1,356,189
Business License Tax	-	-	-	-	-	-	62,639	65,305	61,800
Permits, Fees and Assessments	-	-	166,667	-	-	-	1,023,579	966,716	1,159,667
Motor Fuel Taxes	-	-	-	-	-	-	1,084,809	1,066,773	1,072,593
Impact Fees	-	-	-	-	-	-	12,611	21,292	-
Intergovernmental Revenue	-	77,626	-	-	-	-	1,866,839	1,317,729	1,267,606
Grants	169,124	-	-	501,809	77,626	500,000	1,061,792	101,975	516,250
Charges for Services/Utility Fees	-	-	-	-	-	-	911,212	858,467	866,725
Fines & Forfeitures	-	-	-	-	-	-	101,317	64,158	36,650
Interest Revenue	1,308	1,211	-	-	-	-	178,264	72,744	56,502
Miscellaneous Revenue	-	-	-	-	-	-	349,344	172,997	306,779
Debt/Lease Proceeds	-	-	-	-	-	-	381,000	104,730	122,750
Non-revenue loan proceeds/fund balance	-	-	-	-	-	500,000	-	-	3,543,180
Total Revenues	170,432	78,837	166,667	501,809	77,626	1,000,000	14,558,645	12,059,082	16,598,382
EXPENSES:									
City Hall/City Clerk									
Mayor and Commission	-	-	-	-	-	-	189,197	196,388	199,113
City Clerk	-	-	-	-	-	-	1,607,597	1,506,036	1,655,913
Information Technology	-	-	-	-	-	-	282,917	301,267	321,247
City Attorney	-	-	-	-	-	-	298,134	232,933	235,162
Finance	-	-	-	-	-	-	492,617	526,418	561,427
Human Resources	-	-	-	-	-	-	92,593	130,698	137,983
Customer Service	-	-	-	-	-	-	-	-	-
Police Department	-	-	-	-	-	-	3,649,317	3,699,155	3,778,702
Public Works									
Public Works Administration	-	-	-	-	-	-	443,583	531,281	545,382
Code Enforcement	-	-	-	-	-	-	156,188	142,425	151,874
Planning	-	-	-	-	-	-	158,485	158,656	171,857
Fleet Management	-	-	-	-	-	-	211,965	220,464	227,044
Parks and Recreation	-	-	-	-	-	-	754,780	681,875	732,917
Building Department	-	-	-	-	-	-	232,184	241,701	250,530
Grants - Non-Capital	-	-	-	-	-	-	62,467	9,200	2,500
Streets	-	-	-	-	-	-	590,527	754,198	865,447
Solid Waste	-	-	-	-	-	-	-	-	-
Cross Connect	-	-	-	-	-	-	-	-	-
Water Department	-	-	-	-	-	-	-	-	-
Sewer Department	-	-	-	-	-	-	-	-	-
WWTP	-	-	-	-	-	-	-	-	-
Stormwater Department	-	-	-	-	-	-	-	-	-
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	-	-	-	1,421,325	1,590,265	1,851,522
Capital	212,826	29,125	726,150	1,225,710	105,925	1,000,000	6,044,196	2,528,612	3,374,321
Debt Service	-	-	-	-	-	-	627,155	681,381	702,306
TOTAL FUND EXPENDITURES	212,826	29,125	726,150	1,225,710	105,925	1,000,000	17,315,227	14,132,953	15,765,247
Excess Revenues Over(Under) Expenditures	(42,394)	49,712	(559,483)	(723,901)	(28,299)	-	(2,756,582)	(2,073,871)	833,135
Transfers In	-	-	559,483	743,132	500,000	-	1,389,079	1,343,876	1,372,180
Transfers out	-	-	-	-	-	-	(1,324,704)	(889,832)	(2,127,755)
TOTAL OTHER SOURCES(USES)	-	-	559,483	743,132	500,000	-	64,375	454,044	(755,575)
Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)	(42,394)	49,712	-	19,231	471,701	-	(2,692,207)	(1,619,827)	77,560
Conversion to full accrual	-	-	-	-	-	-	-	-	-
Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)	(42,394)	49,712	-	19,231	471,701	-	-	-	-
Fund Balance, Beginning of Year	1,215,816	1,263,422	435,508	-	19,231	490,932	16,417,340	13,815,133	11,317,680
Fund Balance, End of Year	1,173,422	1,313,134	435,508	19,231	490,932	490,932	13,725,133	12,195,306	11,395,240

NOTE: Fund Balance, Beginning of Year for 2014 Adopted Budget is based on the projected revenues and expenses from fiscal year 2013.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ALL FUNDS SUMMARY

	ENTERPRISE FUNDS								
	Solid Waste Fund			Water and Sewer Fund			Stormwater Fund		
	2012 Actual	2013 Estimated Actual	2014 Adopted Budget	2012 Actual	2013 Estimated Actual	2014 Adopted Budget	2012 Actual	2013 Estimated Actual	2014 Adopted Budget
REVENUES:									
Property Taxes	-	-	-	-	-	-	-	-	-
Utility Service Taxes	-	-	-	-	-	-	-	-	-
Business License Tax	-	-	-	-	-	-	-	-	-
Permits, Fees and Assessments	228,425	232,524	232,320	-	-	-	-	-	-
Motor Fuel Taxes	-	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	23,785	40,103	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	157,908	-	-	29,925	-	-
Charges for Services/Utility Fees	1,859,839	1,898,000	1,885,200	4,724,548	4,932,765	5,685,816	787,699	787,968	787,000
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Interest Revenue	3,553	3,725	2,662	21,834	21,671	15,087	1,757	1,444	-
Miscellaneous Revenue	296	269	176	92,810	74,102	13,343	864	650	521
Debt/Lease Proceeds	-	-	-	-	-	-	-	-	-
Non-revenue loan proceeds/fund balance	-	-	-	-	1,460,000	1,510,000	-	-	-
Total Revenues	2,092,113	2,134,518	2,120,358	5,020,885	6,528,641	7,224,246	820,245	790,062	787,521
EXPENSES:									
City Hall/City Clerk									
Mayor and Commission	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Customer Service	-	-	-	249,179	432,720	399,303	-	-	-
Police Department	-	-	-	-	-	-	-	-	-
Public Works									
Public Works Administration	-	-	-	-	-	-	-	-	-
Code Enforcement	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Fleet Management	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Building Department	-	-	-	-	-	-	-	-	-
Grants - Non-Capital	-	-	-	7,681	-	-	-	-	-
Streets	-	-	-	-	-	-	-	-	-
Solid Waste	1,990,565	2,061,852	2,070,821	-	-	-	-	-	-
Cross Connect	-	-	-	91,300	102,160	104,786	-	-	-
Water Department	-	-	-	1,579,344	1,315,429	1,351,441	-	-	-
Sewer Department	-	-	-	608,175	360,309	447,908	-	-	-
WWTP	-	-	-	1,512,529	1,466,683	1,514,661	-	-	-
Stormwater Department	-	-	-	-	-	-	487,462	339,347	393,491
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	-	-	-	-	-	-
Capital	-	-	-	682,232	1,514,021	1,883,000	227,113	33,855	585,000
Debt Service	-	-	-	475,459	568,457	722,663	479,421	486,756	450,816
TOTAL FUND EXPENDITURES	1,990,565	2,061,852	2,070,821	5,205,899	5,759,779	6,423,762	1,193,996	859,958	1,429,307
Excess Revenues Over(Under) Expenditures	101,548	72,666	49,537	(185,014)	768,862	800,484	(373,751)	(69,896)	(641,786)
Transfers In	-	-	-	-	-	-	242,850	180,000	740,000
Transfers out	(39,215)	(47,049)	(38,965)	(379,140)	(522,460)	(736,724)	(102,761)	(93,511)	(98,200)
TOTAL OTHER SOURCES(USES)	(39,215)	(47,049)	(38,965)	(379,140)	(522,460)	(736,724)	140,089	86,489	641,800
Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)	62,333	25,617	10,572	(564,154)	246,402	63,760	(233,662)	16,593	14
Conversion to full accrual	-	-	-	(944,757)	(411,322)	(844,936)	(525,337)	(520,611)	(1,035,816)
Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)	62,333	25,617	10,572	380,603	657,724	908,696	291,675	537,204	1,035,830
Fund Balance, Beginning of Year	487,058	549,391	575,008	14,886,748	15,267,351	15,925,075	2,955,352	3,247,027	3,784,231
Fund Balance, End of Year	549,391	575,008	585,580	15,267,351	15,925,075	16,833,771	3,247,027	3,784,231	4,820,061

NOTE: Fund Balance, Beginning of Year for 2014 Adopted Budget is based on the projected revenues and expenses from fiscal year 2013.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ALL FUNDS SUMMARY

	ENTERPRISE FUNDS (Continued)								
	Reuse Fund			Total Enterprise Funds			Total All Funds		
	2012 Actual	2013 Estimated Actual	2014 Adopted Budget	2012 Actual	2013 Estimated Actual	2014 Adopted Budget	2012 Actual	2013 Estimated Actual	2014 Adopted Budget
REVENUES:									
Property Taxes	-	-	-	-	-	-	6,107,019	5,822,910	6,231,691
Utility Service Taxes	-	-	-	-	-	-	1,418,220	1,423,286	1,356,189
Business License Tax	-	-	-	-	-	-	62,639	65,305	61,800
Permits, Fees and Assessments	-	-	-	228,425	232,524	232,320	1,252,004	1,199,240	1,391,987
Motor Fuel Taxes	-	-	-	-	-	-	1,084,809	1,066,773	1,072,593
Impact Fees	-	-	-	23,785	40,103	-	36,396	61,395	-
Intergovernmental Revenue	-	365,854	1,000,000	-	365,854	1,000,000	1,866,839	1,683,583	2,267,606
Grants	-	-	-	187,833	-	-	1,249,625	101,975	516,250
Charges for Services/Utility Fees	188,069	187,950	283,095	7,560,155	7,806,683	8,641,111	8,471,367	8,665,150	9,507,836
Fines & Forfeitures	-	-	-	-	-	-	101,317	64,158	36,650
Interest Revenue	1,144	890	-	28,288	27,730	17,749	206,552	100,474	74,251
Miscellaneous Revenue	-	-	-	93,970	75,021	14,040	443,314	248,018	320,819
Debt/Lease Proceeds	-	-	-	-	-	-	381,000	104,730	122,750
Non-revenue loan proceeds/fund balance	-	-	500,000	-	1,460,000	2,010,000	-	1,460,000	5,553,180
Total Revenues	189,213	554,694	1,783,095	8,122,456	10,007,915	11,915,220	22,681,101	22,066,997	28,513,602
EXPENSES:									
City Hall/City Clerk									
Mayor and Commission	-	-	-	-	-	-	189,197	196,388	199,113
City Clerk	-	-	-	-	-	-	1,607,597	1,506,036	1,655,913
Information Technology	-	-	-	-	-	-	282,917	301,267	321,247
City Attorney	-	-	-	-	-	-	298,134	232,933	235,162
Finance	-	-	-	-	-	-	492,617	526,418	561,427
Human Resources	-	-	-	-	-	-	92,593	130,698	137,983
Customer Service	-	-	-	249,179	432,720	399,303	249,179	432,720	399,303
Police Department	-	-	-	-	-	-	3,649,317	3,699,155	3,778,702
Public Works									
Public Works Administration	-	-	-	-	-	-	443,583	531,281	545,382
Code Enforcement	-	-	-	-	-	-	156,188	142,425	151,874
Planning	-	-	-	-	-	-	158,485	158,656	171,857
Fleet Management	-	-	-	-	-	-	211,965	220,464	227,044
Parks and Recreation	-	-	-	-	-	-	754,780	681,875	732,917
Building Department	-	-	-	-	-	-	232,184	241,701	250,530
Grants - Non-Capital	-	-	-	7,681	-	-	70,148	9,200	2,500
Streets	-	-	-	-	-	-	590,527	754,198	865,447
Solid Waste	-	-	-	1,990,565	2,061,852	2,070,821	1,990,565	2,061,852	2,070,821
Cross Connect	-	-	-	91,300	102,160	104,786	91,300	102,160	104,786
Water Department	-	-	-	1,579,344	1,315,429	1,351,441	1,579,344	1,315,429	1,351,441
Sewer Department	-	-	-	608,175	360,309	447,908	608,175	360,309	447,908
WWTP	-	-	-	1,512,529	1,466,683	1,514,661	1,512,529	1,466,683	1,514,661
Stormwater Department	-	-	-	487,462	339,347	393,491	487,462	339,347	393,491
Reuse Department	40,325	9,000	19,600	40,325	9,000	19,600	40,325	9,000	19,600
Community Redevelopment Agency	-	-	-	-	-	-	1,421,325	1,590,265	1,851,522
Capital	198,881	1,110,953	2,400,000	1,108,226	2,658,829	4,868,000	7,152,422	5,187,441	8,242,321
Debt Service	99,641	100,646	125,800	1,054,521	1,155,859	1,299,279	1,681,676	1,837,240	2,001,585
TOTAL FUND EXPENDITURES	338,847	1,220,599	2,545,400	8,729,307	9,902,188	12,469,290	26,044,534	24,035,141	28,234,537
Excess Revenues Over(Under) Expenditures	(149,634)	(665,905)	(762,305)	(606,851)	105,727	(554,070)	(3,363,433)	(1,968,144)	279,065
Transfers In	-	-	900,000	242,850	180,000	1,640,000	1,631,929	1,523,876	3,012,180
Transfers out	-	(20,276)	(10,536)	(521,116)	(683,296)	(884,425)	(1,845,820)	(1,573,128)	(3,012,180)
TOTAL OTHER SOURCES(USES)	-	(20,276)	889,464	(278,266)	(503,296)	755,575	(213,891)	(49,252)	-
Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)	(149,634)	(686,181)	127,159	(885,117)	(397,569)	201,505	(3,577,324)	(2,017,396)	279,065
Conversion to full accrual	(252,158)	(1,211,599)	(2,025,800)	(1,722,252)	(2,143,532)	(3,906,552)	(1,722,252)	(2,143,532)	(3,906,552)
Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)	102,524	525,418	2,152,959	837,135	1,745,963	4,108,057	(1,855,072)	126,136	4,185,617
Fund Balance, Beginning of Year	2,327,651	2,430,175	2,955,593	20,656,809	21,493,944	23,239,907	37,074,149	35,309,077	34,557,587
Fund Balance, End of Year	2,430,175	2,955,593	5,108,552	21,493,944	23,239,907	27,347,964	35,219,077	35,435,213	38,743,204

NOTE: Fund Balance, Beginning of Year for 2014 Adopted Budget is based on the projected revenues and expenses from fiscal year 2013.



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET



*“Long-range planning does not deal with future decisions.
It deals with the future of present decisions.”*

*Peter F. Drucker (1909-2005)
U.S. Management consultant*



Policies and Planning

Accounting and Financial Policies

Accounting Policies

- **Basis of Presentation**

The City's accounts are organized by funds or account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for in separate self-balancing accounts which comprise its assets and other debits, liabilities, fund equities and other credits, revenues, and expenditures or expenses. Government resources are allocated to and for individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds and account groups are reported by generic classification within the budget and other financial statements. The financial statements of the City of Palmetto are prepared in conformity with Generally Accepted Accounting Principles (GAAP) as applied to governmental units. GAAP includes all relevant Governmental Accounting Standards Board (GASB) pronouncements.

- **Basis of Accounting**

Basis of accounting refers to the point revenues and expenditures are recognized in the accounts and relates to the timing of the measurements, regardless of the measurement focus applied. All governmental funds are accounted for using the modified accrual basis of accounting. Their revenues are recognized in the period in which they become susceptible to accrual; i.e., when they become measurable and available to pay liabilities of the current period. Ad valorem taxes, special assessments, and charges for services are susceptible to accrual when collected in the current year or within 60 days subsequent to year-end; provided that amounts received pertain to billings through the fiscal year just ended. Intergovernmental revenues, which include state revenue sharing allotments, local government one-half cent sales tax, and county shared revenue, among other sources, are recorded in accordance with their legal or contractual requirements if collected in the current period or within 60 days after year-end. Interest is recorded when earned. Other miscellaneous revenues are recorded as revenues when received in cash because they are generally not measurable until actually received. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include principal and interest on long-term debt which is recognized when due.

The enterprise funds are accounted for using the accrual basis of accounting. All other revenues are recognized when earned and expenses are recognized when incurred. Unbilled utility service receivables are estimated and recorded at year-end. Fees collected in advance of the period to which they apply are recorded as deferred revenue.

Pension expenditure/expense for the defined contribution is recognized based on the required contribution under the terms of the plan and basis of accounting (modified accrual for governmental fund types and accrual for proprietary fund types).

- **Measurement Focus**

All governmental funds are accounted for on a spending or "financial flow" measurement focus-only current assets and current liabilities are generally included on their balance sheets. Their reported fund balance (net current assets) is considered a measure of "available spendable resources". Governmental fund operating



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets. Accordingly, they are said to present a summary of sources and uses of “available spendable resources” during a period.

The enterprise funds are accounted for on the flow of economic resources measurement focus-all assets and all liabilities (whether current or noncurrent) associated with the activity are included on the balance sheet. The enterprise fund operating statement presents increases (revenues) and decreases (expenses) in the net total assets.

- **Restricted, Committed and Assigned Fund Equity**

Restricted net assets are used to indicate that a portion of the fund balance/net assets is not available for expenditures or is legally segregated for a specific future use. Committed fund balance represents contractual obligations and is designated for a specific purpose determined by formal action of the governing body. Assigned fund balance indicates resources intended for utilization in a future period for a purpose of the fund.

- **Interfund Transactions**

During the course of normal operation, it is necessary for the City to enter into interfund transactions among its various funds. These transactions consist of one or more of the following types:

- Payments from a fund responsible for the expenditures or expenses to a fund that initially paid the cost to provide a service. These are often referred to in the City as allocations and are generally payments made to the General Fund for services provided by its cost centers to cost centers in other fund.
- Operating transfers in and out, as appropriate, for all interfund transactions that are shown as other financing sources or uses.
- All other outstanding balances between funds are reported as “due to/from other funds”. This transaction type is commonly used by the City between its Trailer Park Trust fund and the General Fund for the interest earned by the investment and calculated as available to the General Fund for its use.

Financial Structure

The City of Palmetto utilizes a fund structure, whereby a fund is a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein, which are segregated for the purpose of conducting specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Funds are divided into various types according to the legal restrictions imposed upon them or by their uses. The following fund structure is contained in the budget:

- **Governmental Funds:** Governmental Funds are accounted for on a “spending” or “financial flow” measurement focus. Accordingly, the budgeted fund balances provide an indicator of available, spendable resources.
 - **General Fund** – The general fund of a government unit services as the primary reporting vehicle for current government operations including City Clerk, Police, Public Works and Parks and Recreation. The general fund accounts for all current financial resources not required by law to be accounted for



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in another fund. The general fund is included in the audited financial statements and is appropriated annually.

- **Special Revenue Funds** – The special revenue funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specified purposes other than debt service or capital projects. Special revenue funds are included in the audited financial statements and are appropriated annually.
 - Community Redevelopment Agency (CRA) Fund – main revenue source is tax increment funds (TIF) monies from the City of Palmetto and Manatee County.
 - Road and Bridge Fund – main revenue source is gasoline taxes from Manatee County and the State of Florida.
- **Capital Projects Funds** – Used to account for the acquisition and construction of major governmental capital facilities and infrastructure. The capital projects funds are appropriated annually.
 - Capital Improvement Plan (CIP) Fund – is funded from loan proceeds, fund balance transfers from general fund or road and bridge fund or grant monies awarded to the City.
 - Joint Capital Projects Fund – is funded primarily through CRA contributions and grant monies awarded to the City. Project funding may include City contributions when necessary.
- **Proprietary Funds:** Proprietary Funds are accounted for on a cost of services or “capital maintenance” measurement focus. Accordingly, assets, liabilities, and net assets included on their balance sheet, and operating statements provide an indication of the economic net worth of the fund. Proprietary funds are reported on a full accrual basis of accounting but appropriated using the modified accrual method which includes budgeting for capital expenditures and debt service.
- **Enterprise Funds** – The enterprise funds account for operations that are financed and operated in a manner similar to private business enterprises. Enterprise Funds included in the audited financial statements, budgeted annually and included in this document are:
 - Solid Waste Fund – accounts for the provision of garbage and trash collection within the city.
 - Water and Sewer Fund – accounts for the provision of water, sewer and cross connection services to the city and certain surrounding areas.
 - Stormwater Fund – accounts for the operation of a stormwater utility to improve stormwater drainage throughout the City.
 - Reuse Fund – accounts for the operation of a reclaimed water utility (reuse) to provide reclaimed water for irrigation in parts of the City.
- **Funds not Budgeted**
 - **Agency Funds** – Proprietary Funds that account for providing insurance and payroll services to other City departments which record and report the expense to the city. Agency funds are not appropriated but are included in the audited financial statements. Agency funds are used to



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“pass through” revenues and costs for insurance and payroll and only report assets and liabilities in the financial statements.

- **Trust Funds** – The City’s expenditures are recorded in the budgeted funds. These trust funds account for dollars held in trust to pay employee retirement benefits. These funds are not appropriated but are included in the audited financial statements and include:
 - Palmetto Police Officers’ Pension Plan – accounts for pension transactions for full time sworn law enforcement personnel.
 - Palmetto General Employees’ Pension Plan – accounts for pension transactions for all general employees of the City.

Financial Policies

• Investment Policy

Cash and investments of each fund, except certain investments are accounted for in pooled cash and investment account with each fund maintaining its proportionate equity in the pooled accounts. The use of a pooled cash and investment account enables the Commission to invest idle cash for short periods of time, thereby maximizing earnings potential. Income earned from this pooling of cash and investments is allocated to the respective funds based upon average monthly proportional balances.

The City banks with Branch Banking and Trust (BB&T) through a contract which was competed at the end of fiscal year 2013. The City extended the agreement however, the interest rate floor was reduced from 0.5% to 0.15% and the ECR rate decreased from 1.25% to 0.55% which adds the challenge of acquiring a better rate of return while ensuring the security of the City’s assets. All funds are invested securely however, with the reduced interest earnings other avenues of investments are being investigated.

The City’s investment policy has not been updated since its adoption in 2008 and will be re-evaluated and updated during the 2014 fiscal year.

• Financial Reserve Policies

Fund balance is defined as the unspent funds remaining from prior years that are available for the appropriation and expenditure in the current year, or simply the difference between assets and liabilities. It is recommended that usable fund balance should be a range of three to six months of current year’s expense budget for emergency purposes.

With the implementation of GASB 54, usable fund balance is defined as unassigned fund balance in the governmental funds. Currently, the City is working to amend its current fund balance policy to incorporate GASB 54 language and definitions and set guidelines to establish reserves for contingencies, stabilization and capital projects.

The Commission approved the City’s current Fund Balance Policy to maintain adequate fund balances/net assets and reserves in its various operating funds to provide the capacity to:

- Provide sufficient cash flow for daily financial needs,
- Offset significant economic downturns or revenue shortfalls,
- Provide funds for unforeseen expenditures related to emergencies



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The policy establishes a minimum reserve of fund balance or net assets in General Fund, special revenue, and proprietary fund types. These types of funds are to reserve fund balance/net assets, not already reserved for another purpose, equal to three to six months of the current fiscal year expense budget, or 10% to 25% of budgeted revenues whichever is greater. In the event that the unassigned fund balance or unreserved net asset balance exceeds these requirements, the excess may be utilized for any lawful purpose with City Commission approval with the recommendation of utilizing the excess within the fund creating the excess.

The use of fund balance was approved this year for General Fund, Building Department reserve, and the Capital Improvement Program (CIP). The loan funds that have funded CIP in the past are depleted and it became necessary to devise a plan to set aside usable fund balance/net assets for 2014 projects as well as future ones. Calculations using projected revenues and expenses have been made to project usable fund balance levels and ensure that the use of fund balance/net assets will not jeopardize the City's financial stability.

A rate study was completed during 2013 and user rates were increased in October, 2013 to fund capital projects through pay-as-you-go funding for water and sewer type projects. This rate increase was not sufficient to fund all these projects and a small loan of \$2.9 million was approved with \$1.25 million being sought during the 2014 fiscal year.

During the fiscal year 2014 budgeting process, City Commission approved the use of fund balance/net assets as follows:

<u>Fund</u>	<u>Amount</u>	<u>Use of Fund Balance/Net Assets</u>
General Fund		
	1,200	To fund the purchase of trees and landscaping plants from the reserve.
	30,750	To fund the purchase of a new Police vehicle from Law Enforcement impact fees.
	100,000	To partially fund the purchase of new City-wide Enterprise Software through General Government Impact Fees.
	46,500	To fund unusual items such as hurricane supplies, insurance contingencies, and the provision for a special election if necessary.
	42,922	To fund capital acquisitions not funded through a capital lease.
	154,860	To fund the deficit in the Building Department from the reserve.
	31,500	To fund the Building Department's share of the City-wide Enterprise Software
		To fund Capital Projects from usable fund balance in excess of five months.
	<u>719,000</u>	
	<u>1,126,732</u>	Total General Fund
CRA Fund		
	<u>842,465</u>	Unused fund balance calculated and designated for projects.
	<u>842,465</u>	Total CRA Fund



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Road and Bridge Fund

83,333	To fund additional roadway with Transportation impact fees.
	To fund Capital Projects from usable fund balance in excess of five months.
<u>997,650</u>	
<u>1,080,983</u>	Total Road and Bridge Fund

Water and Sewer Fund

52,000	To fund additional Reuse lines from Water impact fees.
<u>208,000</u>	To fund additional Reuse lines from Sewer impact fees.
<u>260,000</u>	Total Water and Sewer Fund

3,050,440 Total Use of Fund Balance

In most cases, the amount of fund balance designated is from a reserve specifically for the cited purpose. In General Fund, City Commission approved the use of fund balance for unusual expenses that may, or may not, occur and would normally be funded from fund balance should they occur during the year. As in the case of CRA, state statutes require the budgeting of all available funds which includes available fund balance. Each year the unused portion of fund balance is calculated and budgeted for projects or other expenditures within the CRA Plan.

The City, like many other municipalities, is experiencing the challenges of funding much needed capital projects. The Budget Policy makes provisions for the use of fund balance to fund capital projects based on the financial condition of the individual funds using five months of unassigned/unrestricted fund balance as a minimum threshold. It was determined that two funds had fund balance available for capital projects - General Fund and the Road and Bridge Funds.

It is projected that at the end of fiscal year 2013, all funds except Stormwater and Reuse will meet the minimum three months of reserves as shown in the chart below. While both of these funds have improved over the past year, they will not yet meet the minimum requirement.

Fund/Reserve	FY2013 Projected Unassigned Fund Balance	1/12 of FY2014 Expenses	# of Months of Unassigned Fund Balance	Amount over(under) 3 month minimum	Amount over(under) 5 months for Capital Reserve	Amount over(under) 6 month maximum
General Fund	4,098,072	761,323	5.38	1,814,102	291,456	(469,867)
Road and Bridge	1,470,393	111,787	13.15	1,135,032	911,458	799,672
Solid Waste	567,042	175,232	3.24	41,345	(309,119)	(484,351)
Water/Sewer	1,998,545	421,624	4.74	733,674	(109,574)	(531,198)
Stormwater	44,000	78,542	0.56	(191,627)	(348,711)	(427,253)
Reuse	(790,709)	12,995	(60.85)	(829,693)	(855,682)	(868,677)



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The Stormwater and Reuse funds have reported deficit net assets for several years. An effort to get these funds in a positive position has been ongoing since 2005. The expenses in the Reuse Fund are largely for debt service and in 2005, \$1.5 million was used to pay down a bank loan and reduce long term liabilities, debt service payments and increase net assets.

User fees were increased during the years between 2005 and 2009 and again in 2014 for water, sewer and reuse only. The General Fund, Road and Bridge and/or Water and Sewer funds began subsidizing the Stormwater Fund for \$300,000 per year which has declined to \$155,000 for fiscal year 2014. User fees for stormwater will need to be re-evaluated again however, the fund has almost reached the point of self-supporting. Efforts will continue until this fund is in a positive position and no longer needing subsidized.

- **Operating Budget Policy**

The City adopts an annual operating budget, which is employed as a management control device, for the general governmental activities of the General Fund, Road and Bridge Fund, and the CRA Fund. Budget is also adopted for the business-type activities of the Enterprise Funds of Solid Waste, Water and Sewer, Stormwater and Reuse Funds.

In fiscal year 2011, The City adopted a Budget Policy as Resolution 2010-22 which defines the definition of a balanced budget, the basis of the City's budget, operating and capital budgeting, status of encumbrances at year end, and establishes the need for long and short-term planning measures, performance measures and forecasting. The policy also defines the guidelines for the use of fund balance and provides for the establishment of reserves for capital acquisitions using fund balance.

The City Commission is striving to develop long-term and short-term goals and objectives to give the City direction in remaining and enhancing its family-friendly, safe atmosphere desired by the Commission and the citizens. This process of developing these types of goals is somewhat foreign and new to the City, so the final product is evolving and being fine-tuned. Forecasting software has been purchased to enable better forecasting of revenues, expenses as well as other data.

- **Balanced Budgeting**

The budget shall be balanced for each budgeted fund. A balanced budget is defined as total anticipated revenues plus any portion of fund balance that is designated as a budget-funding source shall equal, or be greater than, the estimated total expenditures for each fund.

- **Procurement Policy**

The purpose of these purchasing regulations is to:

- Provide a uniform means of acquiring goods and services in a manner which protects the interests of taxpayers
- Ensures that qualified vendors have access to the municipal market on a fair and equitable basis
- Applies to all purchases of the City irrespective of the source of funding
- Provides guidelines to user departments

The Finance Department shall serve as the purchasing gateway to provide assistance and technical expertise in purchasing procedures, and to ascertain that user departments understand and comply with established budgetary, purchasing and accounting procedures for overall internal control. No City employee shall order goods or services without the required authorization funding and purchasing/financing documents.



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Guidelines:

- Payment for the goods and services shall be made using a purchase order or a Check Request Form, unless the item is a capital asset. All purchases of capital assets require a purchase order. The procurement requirements shall not be artificially divided so as to constitute a small purchase.
- A purchase is considered to be a capital asset when the dollar amount is a unit cost of \$2,000 or greater and a useful life exceeding one year and will be capitalized per the useful life schedule. Assets with a unit cost between \$500 and \$2,000 will be tracked within the fixed asset system for security reasons but not capitalized.
- Small dollar purchases are purchases to one vendor of up to \$10,000 and require that budget be established for that purchase. Such materials, services and equipment shall be done through the computerized purchasing system. Quotes may be obtained if deemed appropriate by staff.
- Informal competitive quotes are required when purchasing items costing, in the aggregate, between \$10,000 and \$50,000. Three written quotes are required and the purchase is awarded to the lowest responsible and qualified vendor.
- All contracts for the procurement of goods and services costing, in the aggregate, in excess of \$50,000 shall be on the basis of sealed bids, proposals or quotes solicited through formal advertisement in a newspaper of local or area circulation.
- Local preference is given to vendors within the Palmetto city limits first and within Manatee County second.

• **Debt Management Policy**

The City's Debt Management Policy was adopted in June, 2008. The policy establishes guidelines for the conditions for issuing debt, project life, type and management of debt and the restrictions on debt issuance, service and outstanding debt. While the City has no legal debt limits, it has chosen to limit its borrowing activities to bank qualified loans at this time. This choice sets a limit of \$10,000,000 in financing activities per calendar year. The City plans less than \$123,000 in financing activity during fiscal year 2014 for its capital lease however re-evaluation of the needs within the Enterprise funds may result in additional items to be financed. A \$1,25 million bank loan is planned for the CIP.

The City may incur debt to finance the construction or acquisition of infrastructure and other assets and equipment or to refinance existing debt for the purpose of meeting its governmental obligation to its residents. Such debt obligations are to be issued and administered in such fashion as to obtain the best long-term financial advantage to the City and its residents. Long term debt should:

1. Be financed for a period not to exceed the useful life of the asset being financed (minimum useful life of four years).
2. Not be used to fund the City's current operations; i.e. personnel, operating and/or debt service.
3. Be in the form of bank qualified loans or a capital leasing program as preferred by the City, not to exceed \$10 million per calendar year.
4. Be tracked and evaluated annually.
5. Be maintained within the accepted benchmarks.
 - a. Net debt per capita under \$900
 - b. Under 3% of assessed taxable property value
 - c. Net debt per capita as a percentage of income per capita not to exceed 5%
 - d. Debt Service Coverage Ratio of a minimum of 110%



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Item # and Item Description	City Wide	Target Ratio	Governmental Funds*	Proprietary Funds	Total City	CRA Fund Information Only
1 Population	12,755					
2 Assessed taxable property value	654,625,857					
3 Personal income per capita	\$ 40,678					
4 Total Debt at 9/30/13			2,880,810	11,103,831	13,984,641	2,856,750
5 Total Revenue FY2014			10,454,507	13,555,220	24,009,727	3,589,190
6 Operating Expenses FY2014 **			10,074,269	11,170,011	21,244,280	3,262,522
7 Net Operating Income (Loss)			380,238	2,385,209	2,765,447	326,668
8 Debt Service FY2014			421,436	1,299,279	1,720,715	280,870
9 Net Debt Per Capita	#4 / #1	≤ \$900	226	871	1,096	224
10 Percentage of assessed taxable property value	#4 / #2	≤ 3%	0.44%	1.70%	2.14%	0.44%
11 Net debt per capita as a percentage of income per capita	#10 / #3	≤ 5%	0.56%	2.14%	2.70%	0.55%
12 Debt Service Coverage Ratio	#7 / #8	≥ 110%	90%	184%	161%	116%

* The debt policy does not include CRA, therefore information for Governmental Funds does not include CRA.

** Operating Expenses do not include debt service payments in order to calculate the Debt Service Coverage Ratio

It is necessary to note that prior to fiscal year 2012, the city's population was estimated to be in excess of 14,000. However, during the 2010 Census, the population was determined to be 12,606 and is now estimated at 12,755 for the 2014 fiscal year. Property values increased 0.5% from the previous year as the personal income per capita increased 0.04%. The decrease of these factors has caused a worsening of the ratios however, with the slight increase of property values and the increased revenue in water, sewer and reuse, the ratios are beginning to improvement. Of the four ratios, only the percentage of assessed taxable property value (line 10) and the net debt per capita as a percentage of income per capita (line 11) remain in acceptable limits for both the individual fund type and the total City. Net debt per capita (line 9) is acceptable for each of the fund types individually but is high when viewed as the total city. Debt service coverage ratio (line 12), is only acceptable for the proprietary funds. Since no other large, long-term capital debt is planned and two of the four are within acceptable limits for the city, these ratios are deemed acceptable however, it will be monitored for changes.

• **Debt Service**

The City's Debt Policy allows for the funding of capital purchases through debt not to exceed the life of the asset being financed. The table above includes items that will be financed through a four year capital lease. These items include two police cruisers for a total of \$122,750. Additional vehicles and equipment were removed from the budget pending adoption of the rate study. Financing these items will be evaluated once the increased fees are in place.

The City financed its CIP and other capital projects from fiscal year 2004 through 2012 with bank qualified loans obtained from 2004 through 2007. These loans were for the sole purpose of completing capital projects both through the City's CIP and CRA projects to reduce slum and blight. All loans are for a term of twenty years and are paid directly from the operating funds within the respective funds. As projects are placed on the CIP, or CRA's capital projects list, the fund supporting the project is determined and all available funds are



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allocated. That fund then is allocated a proportionate share of the debt service according to the cost of the project and the total use of loan funds.

Two loans were obtained in 1998 and 1999 from the State Revolving Fund (SRF) for specific stormwater and reuse projects. Both SRF loans and their projects have been completed, the loans closed out and debt service is ongoing.

It is not City Commission's desire to increase the City's debt obligation and has planned a small new bank loan to fund four necessary CIP projects for the 2014 year. All loan funds was exhausted with the completion of the 2013 CIP making it necessary to find innovative funding sources for future CIP projects. The City will continue aggressively applying for all available grant funds and assessing available City funds for future pay-as-you-go projects to ensure the City's economic stability.

The City has a debt obligation of \$16,612,188 as of September 30, 2013 which is comprised of bank qualified loans, state revolving fund loans and capital leases. This outstanding debt is illustrated in the following table:

Loan	Original Loan Issued	Governmental Loan Balance	Business type Loan Balance	Total	FY2014	FY2014	FY2014
				Principal Outstanding	Governmental Debt Service	Business Type Debt Service	Business Debt Service
Stormwater SRF Loan	2,872,229	-	1,320,598	1,320,598	-	189,000	189,000
Reuse SRF Loan	134,200	-	41,778	41,778	-	5,200	5,200
2004 BOA Loan	4,300,000	382,119	1,358,160	1,740,279	47,500	160,500	208,000
2005 BOA Loan	6,500,000	938,864	3,779,019	4,717,883	104,000	416,000	520,000
2007 BOA Loan	5,337,000	1,060,430	3,182,085	4,242,515	58,496	338,000	396,496
Capital Leases	692,000	499,397	1,422,191	1,921,588	195,436	190,577	386,013
Existing City Debt	19,835,429	2,880,810	11,103,831	13,984,641	405,432	1,299,277	1,704,709
Capital Leases	4,249	1,616	-	1,616	1,120	-	1,120
CRA 2006 BOA Loan	4,395,000	2,856,750	-	2,856,750	279,750	-	279,750
Existing CRA Debt	4,399,249	2,858,366	-	2,858,366	280,870	-	280,870
Total City-wide Debt	24,234,678	5,739,176	11,103,831	16,843,007	686,302	1,299,277	1,985,579
2014 New Debt - Lease		122,750	-	122,750	16,004	-	16,004
Total Existing and Proposed Debt		5,861,926	11,103,831	16,965,757	702,306	1,299,277	2,001,583

Fund	Principal Payments	Interest Payments	Total Debt Service
General Fund	173,070	31,515	204,585
CRA	220,839	60,031	280,870
Road and Bridge	145,298	71,553	216,851
Total Governmental Funds	539,207	163,099	702,306
Water and Sewer	471,936	250,725	722,661
Stormwater	307,056	143,760	450,816
Reuse	71,000	54,800	125,800
Total Business-Type Funds	849,992	449,285	1,299,277
Total City-Wide Debt Service	1,389,199	612,384	2,001,583



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Capital Improvements

The City's Capital Improvement Program (CIP) includes several aspects of purchasing capital assets for the City. It includes its five-year CIP, and capital assets which are purchased from the City's operating funds. The Capitalization Policy allows for the capitalization thresholds of assets including land, buildings, infrastructure, equipment, vehicles and intangible assets. These thresholds begin at a minimum of \$2,000 for equipment and vehicles, and \$20,000 for land, buildings, and infrastructure.

The Debt Policy allows for the use of financing to fund projects and equipment purchases meeting specific guidelines however, it is City Commission's desire to not increase the City's debt for large capital projects due to the current debt ration and depressed economy. Each year a capital lease is considered for equipment and vehicles and is usually financed over a four-year period.

The Fund Balance Policy allows for the financing of capital assets from funds meeting the requirements in the policy and City Commission approval. In the 2014 budget, General Fund fund balance will fund \$42,922 in capital equipment purchases for upgrades to Commission Chambers, a digital repeater for Public Works and a Gator utility vehicle for the Parks Department.

• **Capital Purchases from Operating Funds**

During the budgeting process, the City's cost centers request budget for the purchase of capital equipment or vehicles meeting the criteria stated in the Capitalization Policy. These requests are submitted to and approved by City Commission. The fiscal year 2014 budget includes the following items in the capital purchases budget and are itemized as follows:

Fund/Cost Center	Funding	Purchase Type	Item Description	Total Expenditure
General Fund/Mayor	Fund Balance	Equipment	Audio/Video Equipment for Chambers	8,000
General Fund/IT	Current Revenues	Equipment	2 Dell Latitude laptops	6,571
General Fund/PD	Impact Fees	Vehicles	1 - Police Cruiser	30,750
General Fund/PD	Capital Lease	Vehicles	3 - Chevy Tahoes	122,750
General Fund/PD	Current Revenues	Equipment	License Plate Reader (Grant Matching)	1,600
General Fund/Fleet	Fund Balance	Equipment	Pro Scanner	7,750
General Fund/Parks	Fund Balance	Equipment	2 - Air Conditioning units	8,000
General Fund/Parks	Fund Balance	Equipment	Turf Mower	11,000
Total General Fund Capital Purchases				196,421
Road & Bridge/Streets	Fund Balance	Equipment	Traffic Control Device	20,000
Road & Bridge/Streets	Fund Balance	Equipment	2 - Enclosed trailers	7,000
Total Road & Bridge Fund Capital Purchases				27,000
Water & Sewer/WWTP	Current Revenues	Equipment	Upgraded equipment	40,000
Total Water & Sewer Fund Capital Purchases				40,000
Total Capital Purchases from Operating Funds				263,421



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- **Capital Projects from CRA**

CRA has developed a CRA plan to outline their direction for the next five years. The plan includes several projects to improve the City's appearance, improve and provide additional parks and trails and plan future projects. The projects and the associated five year budgets include:

- **Capital Improvement Program (CIP)**

The fiscal year 2013 Capital Improvement Program (CIP) was approved by City Commission on December 2, 2013 totaling \$5,552,150 for fiscal year 2014 and \$17,081,496 for the five-year period of 2014 through 2018. Of the 2014 projects, all are funded from the combination of grants, current revenues, new debt and fund balance.

The priorities of the City stated indicates the need to minimize the economic impact to our taxpayers, use City dollars efficiently and effectively, and maintain and improve the appearance and safety of the City both financially and physically. The CIP for fiscal year 2014 attempts to achieve these priorities and the initiatives to support them.

Limited funds are available to support capital projects however, the maintenance of our facilities and infrastructure is vital to the future of the City. This CIP includes improvements to roadways, security and lighting at City facilities, corrections to drainage issues within the City, solutions to the City's reclaimed water issues, upgrades and replacements to equipment and infrastructure within the City's utility system. All remaining loan funds were expended by the end of fiscal year 2013, and the budget policy makes provisions for the use of fund balance/net assets to fund capital projects. Commission approved a rate increase for the water, sewer and reclaimed water utilities to provide funds for a pay-as-you-go CIP.

The Aquifer Storage and Recovery Well (ASR Well) is the largest project in this year's CIP budget and has been in the development stage since 2004. This project will allow the City to store excess reclaimed water for distribution during "dry" seasons instead of releasing this water into the bay. It will also allow for the utility to become a commodity to the citizens instead of the current relief from disposal into public waters. The project is funded through a 50/50 grant from Southwest Florida Water Management District (SWFWMD).

- **Capital Budgeting Process**

The CIP and capital outlay is an important element in preparing the fiscal year 2014 budget and has occurred in separate actions in past years. During the 2013 budget process, a push was made to develop and approve the CIP budget separately but simultaneously with the operating budget however approval of the rate study for water, sewer and reuse utility rates did not occur until October. This rate increase was vital to the CIP funding and resulted in the CIP adoption in December and delaying the issuance of this budget document.

Each capital outlay request is submitted with the cost center's budget for capital equipment, improvements to buildings, and/or land. These capital items are considered during the budget process first by department heads and then by City Commission. The items are evaluated for financing by a capital lease which is usually four year financing. A minimum of \$50,000 in capital items would be necessary to obtain a capital lease.

Large capital projects regarding street, building and utility expansion or upgrades are submitted to the City's Public Works Director who is instrumental in preparing the project list and the prioritization for the CIP. The Public Works Director submits the list of projects for a five-year period and the prioritization and estimated costs of those projects, assigning high priority projects to the current year when possible. The Public Works



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Director then works closely with the Finance Department and City Clerk to determine possible funding. Finance will identify all available funding available to fund capital projects. Projections of usable fund balance/net assets are made using information known at the time and the amount that is unassigned or unrestricted. Unassigned fund balance over five months of upcoming expenses can be used to fund CIP projects however City Commission may approve the use of a higher percentage if deemed necessary and in the best interest of the City. Grants are also identified as possible funding sources but are not committed to the project until such time as the grant is awarded. The project may be deemed unfunded until such time as grants or other funding sources may become available.

The proposed CIP plan for the five year period is submitted to City Commission for discussion, changes and approval. Changes may be made for priority, scope and funding. The 2014-2018 Capital Improvement Plan was approved by City Commission on December 2, 2013 to include the following for fiscal year 2014:

Fiscal Year 2014 Capital Improvement Program

Project Name	FY2014 Budget
Road Improvements	
New Sidewalk Projects	\$ 50,000
14th Ave & 17th St Intersection Improvements	37,150
13th Ave: 7th to 8th Street	250,000
Public Facilities	
City Facility Security	35,000
City Wide Facilities Upgrades	75,000
Public Works Yard Lighting	20,000
City Wide Enterprise Software	350,000
Stormwater Drainage	
TMDL Program	25,000
13th Street Drainage Project	550,000
Dredging Projects	10,000
Utility Improvements	
Wastewater Treatment Plant (WWTP) R&R	50,000
Lift Station Upgrades	100,000
Sewer Lines R&R	50,000
Inflow and Infiltration (I&I) Program	450,000
Palmetto Area Reuse System (PARS)	150,000
Aquifer Storage Recovery	2,000,000
Water Lines R&R	200,000
Chloamines Injection System	200,000
Fire Protection Upgrades	700,000
8th Street W. and 9th Street W. Reuse Lines	250,000
Total 2013 CIP	<u>\$ 5,552,150</u>



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

Most projects from fiscal year 2013 CIP that were started but not completed were not included in the fiscal year 2014 CIP total since the outstanding encumbrances and the associated budget was carried forward from fiscal year 2013. However, the 2014 CIP does include the remaining dollars for those 2013 projects that were not encumbered but the funds are committed. Of the \$5,552,150 in CIP projects for fiscal year 2014, \$1,250,000 is to be funded from new loan funds, \$500,000 is to be funded from an inter-fund loan, \$1,000,000 is funded from grants, \$598,000 is funded from current revenues, \$443,333 is funded from impact fees reserves and \$1,594,150 is funded from fund balance in the General Fund, Road and Bridge, Water & Sewer Funds.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Personnel Budget

The City values each and every one of its 136 employees. Without them, the City would not be able to provide the level of service to the citizens. The City's personnel expenses for fiscal year 2014 are \$7,838,001 and account for 44% of city-wide operating budget not to include capital, debt or transfers out. Pension costs are 17% of annual wages and health insurance is 9%. During these harsh economic times however, the City has found it necessary to implement some very drastic measures to ensure a balanced budget in face of the reduction of ad valorem taxes by 39% in four years. However, with the 2014 budget, the City saw a slight upward turn of property values and a reduction in health insurance costs and as a result was able to grant a 3% COLA increase to the employees and Commission.

The following measures have been taken with regard to personnel:

- Fiscal year 2007 – A hiring freeze was implemented.
- Fiscal year 2009 – Only a 2% COLA was given instead of the typical 3% COLA and a step increase on the employee's anniversary date.
- Fiscal year 2009 (August) – Reduction in Force (RIF) removed eight positions.
- Fiscal year 2010 – No raises are given. Four full-time and two part-time positions remain but are unfunded for the year and some restructuring occurred.
- Fiscal year 2010 – Health insurance is changed from a self-insured system to a fully-insured plan with Blue Cross Blue Shield. A buy-up plan was offered and the City was able to continue to pay 100% of the basic plan.
- September, 2010 – A one-time bonus is given to all non-probationary employees in lieu of a raise.
- Fiscal year 2011 – No raises are given for the second year and other reorganization occurs. Dental insurance, previously paid entirely by the City, is no longer included in the health package but is now an option to the employees who pays the entire cost.
- August, 2011 – Five positions are lost in a second RIF.
- Fiscal year 2012 – No raises are given for the third straight year.
- Fiscal year 2013 – No raises are given for the fourth straight year however a second one-time bonus was given in December, 2012 in lieu of raises.
- Fiscal year 2014 – A 3% COLA was granted to the employees, the Mayor's salary increased, one new Police Dispatch position added and two full-time and two part-time positions eliminated that were all vacant.

In addition to the 3% COLA for fiscal year 2014, the City was able to continue to pay 100% of health insurance and offer two options fully paid.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Personnel Costs for Fiscal Year 2013-2014
FY 2014 Payroll with 3% COLA

LEGEND:		Medical Insurance Waived
		Vacant but Funded
		Mid Year Change during 2013
		DROP Participant - no pension
		Status Change
		New Position for FY2014

Job Title	Grade/ Step for FY2013	Annual Rate for FY2013	Annual Rate for FY2014 W/COLA	FICA	Pension	All Employee Insurances					Total Benefits	Total Position Costs
						Health Insurance	Dependent and Retiree Subsidy	Life and EAP	Workers Comp	Total		
Parks and Recreation												
Service Worker II	105/6	32,554	33,531	2,565	10,495	5,159	872	133	750	19,974	53,505	
Foreman	107/6	35,890	36,967	2,828	11,571	5,159	872	144	827	21,401	58,368	
Service Worker II	105/5	31,625	32,574	2,492	10,196	5,159	872	129	729	19,577	52,151	
Service Worker II	105/6	32,554	33,531	2,565	10,495	5,159	872	133	750	19,974	53,505	
Supervisor	112/3	41,993	43,253	3,309	13,538	5,159	872	165	968	24,011	67,264	
Service Worker I	103/0	24,815	25,559	1,955	8,000	5,159	872	106	572	16,664	42,224	
Deputy Dir. Parks & Public Bldgs.	120/5	65,744	67,716	5,180	21,195	5,159	872	248	1,515	34,169	101,886	
Service Worker II - VACANT	105/0	27,359	28,180	2,156	8,820	5,159	872	115	631	17,752	45,932	
Service Worker I	103/1	25,545	26,311	2,013	8,235	5,159	872	108	589	16,977	43,288	
Overtime		4,500	4,500	344	1,409	-	-	-	101	1,853	6,353	
Total Parks and Recreation		322,579	332,121	25,407	103,954	46,431	7,848	1,281	7,432	192,354	524,475	
TOTAL GENERAL FUND FROM UNRESERVED		3,704,150	3,838,750	293,664	1,008,579	401,112	67,798	13,458	56,723	1,841,334	5,680,084	
Building Department												
Building Inspector	112/14	57,756	59,489	4,551	18,620	5,159	872	220	1,048	30,470	89,959	
Permit Tech I	104/1	26,821	27,626	2,113	8,647	5,159	872	113	487	17,391	45,016	
Building Official	120/2	60,271	62,079	4,749	19,431	5,159	872	229	1,094	31,533	93,613	
TOTAL GENERAL FUND FROM RESERVED		144,848	149,193	11,413	46,698	15,477	2,616	561	2,629	79,394	228,588	
SPECIAL REVENUE FUNDS												
COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND												
CRA												
Administrative Assistant	108/6	37,685	38,816	2,969	12,149	5,159	872	150	144	21,444	60,259	
CRA Director	122S/4	84,492	87,027	6,658	27,239	5,159	872	312	322	40,562	127,589	
Total CRA - Full Time		122,177	125,842	9,627	39,389	10,318	1,744	463	466	62,006	187,848	
Administrative Assistant - 31.5 hrs wk	108P/1	25,675	26,445	2,023	-	-	-	-	98	2,121	28,566	
Strategic Plan Specialist PT - Temporary												
31.5 Hrs week	103P/8	24,640	25,379	1,942	-	-	-	-	94	2,035	27,415	
GIS Specialist - 31.5 Hrs. week	112/8	38,224	39,371	3,012	-	-	-	-	146	3,158	42,529	
Student Intern - Removed	101P/0	-	-	-	-	-	-	-	-	-	-	
Student Intern - Removed	101P/0	-	-	-	-	-	-	-	-	-	-	
Overtime			7,500	574	-	-	-	-	28	602	8,102	
Total CRA - Part Time		88,539	98,695	7,550	-	-	-	-	365	7,915	106,611	
TOTAL CRA FUND		210,716	224,538	17,177	39,389	10,318	1,744	463	831	69,921	294,459	
ROAD AND BRIDGE FUND												
Streets Department												
Sign Maintenance Tech	107/0	30,163	31,068	2,377	9,724	5,159	872	124	1,690	19,947	51,014	
Service Worker II - DROP	105/13	39,875	41,071	3,142	-	5,159	872	158	2,234	11,565	52,637	
Equipment Operator	106/0	28,727	29,589	2,264	9,261	5,159	872	119	1,610	19,285	48,874	
Equipment Operator	106/0	28,727	29,589	2,264	9,261	5,159	872	119	1,610	19,285	48,874	
Equipment Operator	106/0	28,727	29,589	2,264	9,261	5,159	872	119	1,610	19,285	48,874	
Overtime		3,500	3,500	268	1,096	-	-	-	190	1,554	5,054	
TOTAL ROAD AND BRIDGE FUND		159,719	164,406	12,577	38,604	25,795	4,360	641	8,944	90,921	255,326	
TOTAL SPECIAL REVENUE FUNDS		370,435	388,943	29,754	77,992	36,113	6,104	1,104	9,775	160,842	549,786	
ENTERPRISE FUNDS												
SOLID WASTE FUND												
Solid Waste Department												
Service Worker I	103/0	24,815	25,559	1,955	8,000	5,159	872	106	1,762	17,854	43,414	
Supervisor	112/2	40,792	42,016	3,214	13,151	5,159	872	161	2,897	25,454	67,470	
Overtime		100	100	8	31	-	-	-	7	46	146	
TOTAL SOLID WASTE FUND		65,707	67,675	5,177	21,182	10,318	1,744	267	4,666	43,354	111,030	
WATER AND SEWER FUND												
Cross Connect												
Service Worker II - DROP	105/8	34,497	35,532	2,718	-	5,159	872	139	978	9,867	45,399	
Service Worker II	105/0	27,359	28,180	2,156	8,820	5,159	872	115	776	17,898	46,078	
Overtime		1,000	1,000	77	313	-	-	-	28	417	1,417	
Total Cross Connect		62,856	64,712	4,950	9,133	10,318	1,744	254	1,782	28,182	92,894	
Water Department												
Equipment Operator	106/4	32,257	33,225	2,542	10,399	5,159	872	132	915	20,019	53,243	
Foreman - VACANT	107/1	31,050	31,982	2,447	10,010	5,159	872	127	881	19,496	51,477	
Service Worker I	103/0	24,815	25,559	1,955	8,000	5,159	872	106	704	16,796	42,356	
Supervisor of Water	112/8	48,539	49,995	3,825	15,648	-	-	188	1,377	21,038	71,033	
Overtime		8,000	8,000	612	2,504	-	-	-	220	3,336	11,336	
Total Water Department		144,661	148,761	11,380	46,562	15,477	2,616	553	4,096	80,685	229,446	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Personnel Costs for Fiscal Year 2013-2014
FY 2014 Payroll with 3% COLA

LEGEND:		Medical Insurance Waived
		Vacant but Funded
		Mid Year Change during 2013
		DROP Participant - no pension
		Status Change
		New Position for FY2014

Job Title	Grade/ Step for FY2013	Annual Rate for FY2013	Annual Rate for FY2014 W/COLA	FICA	Pension	All Employee Insurances					Total Benefits	Total Position Costs
						Health Insurance	Dependent and Retiree Subsidy	Life and EAP	Workers Comp	Total		
Sewer Department												
Utilities Foremen - DROP	107/6	35,890	36,967	2,828	-	5,159	872	144	775	9,778	46,745	
Service Worker II - DROP	105/9	35,511	36,576	2,798	-	5,159	872	143	767	9,739	46,315	
Service Worker II	105/0	27,359	28,180	2,156	8,820	5,159	872	115	776	17,898	46,078	
Service Worker II	105/5	31,625	32,574	2,492	10,196	5,159	872	129	897	19,745	52,319	
Service Worker I - VACANT	103/0	24,815	25,559	1,955	8,000	5,159	872	106	536	16,628	42,188	
Equipment Operator - VACANT	106/1	29,572	30,459	2,330	9,534	5,159	872	122	639	18,656	49,115	
Supervisor - DROP	112/10	51,435	52,978	4,053	-	5,159	872	198	1,111	11,393	64,371	
Overtime		8,000	8,000	612	2,504	-	-	-	168	3,284	11,284	
Total Sewer Department		244,207	251,293	19,224	39,054	36,113	6,104	958	5,669	107,121	358,414	
Customer Service Department												
Customer Service Field Rep - Removed	103/6	29,527	-	-	-	-	-	-	-	-	-	
Customer Service Field Rep	103/0	24,815	25,559	1,955	8,000	5,159	872	106	704	16,796	42,356	
Customer Service Field Rep	103/6	29,527	30,413	2,327	9,519	5,159	872	122	837	18,836	49,249	
Customer Service Supervisor	112/5	44,498	45,833	3,506	14,346	5,159	872	174	76	24,133	69,966	
Customer Service Rep. II	105/1	28,164	29,009	2,219	9,080	5,159	872	118	48	17,495	46,504	
Customer Service Rep I	103/0	24,815	25,559	1,955	8,000	5,159	872	106	42	16,134	41,694	
Customer Service Rep. II	105/0	27,359	28,180	2,156	8,820	5,159	872	115	46	17,168	45,348	
Overtime			2,000	153	626			27	55	861	2,861	
Total Customer Service Department		208,705	186,553	14,271	58,391	30,954	5,232	767	1,809	111,424	297,978	
TOTAL WATER AND SEWER FUND		660,429	651,319	49,826	153,140	92,862	15,696	2,532	13,356	327,412	978,731	
STORMWATER FUND												
Stormwater Department												
Stormwater Supervisor	112/8	48,539	49,995	3,825	15,648	5,159	872	188	2,720	28,412	78,407	
Service Worker II	105/0	27,359	28,180	2,156	8,820	5,159	872	115	1,533	18,655	46,835	
Equipment Operator	106/0	28,727	29,589	2,264	9,261	5,159	872	119	1,610	19,285	48,874	
Service Worker I - VACANT	103/0	24,815	25,559	1,955	8,000	5,159	872	106	1,391	17,483	43,042	
Foreman	107/10	40,301	41,510	3,176	12,993	5,159	872	160	2,258	24,617	66,127	
Overtime		4,500	4,500	344	1,409	-	-	-	245	1,998	6,498	
TOTAL STORMWATER FUND		174,241	179,333	13,719	56,131	25,795	4,360	688	9,756	110,449	289,783	
TOTAL ENTERPRISE FUNDS		900,377	898,328	68,722	230,454	128,975	21,800	3,487	27,778	481,216	1,379,543	
		5,119,810	5,275,214	403,554	1,363,722	581,677	98,318	18,610	96,905	2,562,787	7,838,001	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Personnel Costs for Fiscal Year 2013-2014

FY 2014 Payroll with 3% COLA

	Annual Rate for FY2014	All Employee Insurances						Total Benefits	Total Position Costs
		FICA	Pension	Health Insurance	Dependent and Retiree Subsidy	Life and EAP	Workers Comp		
Breakdown by Fund									
General Fund	3,838,750	293,664	1,008,579	401,112	67,798	13,458	56,723	1,841,334	5,680,084
Building Department	149,193	11,413	46,698	15,477	2,616	561	2,629	79,394	228,588
CRA	224,538	17,177	39,389	10,318	1,744	463	831	69,921	294,459
Road and Bridge	164,406	12,577	38,604	25,795	4,360	641	8,944	90,921	255,326
Solid Waste	67,675	5,177	21,182	10,318	1,744	267	4,666	43,354	111,030
Water and Sewer	651,319	49,826	153,140	92,862	15,696	2,532	13,356	327,412	978,731
Stormwater	179,333	13,719	56,131	25,795	4,360	688	9,756	110,449	289,783
Total Personnel Costs	5,275,214	403,554	1,363,722	581,677	98,318	18,610	96,905	2,562,787	7,838,001

Breakdown by type	FY2013	FY2014	Increase (Decrease)
Total Wages	5,222,652	5,275,214	52,562
Total Benefits			
FICA		403,554	4,021
General Employee Pension Contribution	784,235	888,392	104,158
Police Department Pension Contribution	385,934	422,655	36,721
Non-pensioned Department Heads	44,756	52,675	7,919
Total Pension Contribution	1,214,925	1,363,722	148,797
Health Dental and Life Insurance	726,518	698,605	(27,913)
Workers Compensation	73,353	96,905	23,552
Total Benefits	2,414,329	2,562,787	148,458
Total Cost of Payroll	7,636,981	7,838,001	201,020

City Commission charged staff to continue efficient in personnel costs with the intention of awarding a COLA with this year's budget.

These personnel costs at are based on:

- 3% COLA increase to employees and Commission.
- The Pension rates have been changed to reflect the new rates.
- The new rates for health insurance are lower and the change in rates are reflected.

The final personnel budgets include:

Total Funded Positions		Vacant Positions - Full Time Funded	6
Full Time Funded Positions	116	Dispatcher - 521 (PD)	
Part Time Funded Positions	14	Service Worker II - 572 (Parks)	
Elected Officials	6	Foreman - 533 (Water)	
Total Funded Positions	136	Service Worker I - 535 (Sewer)	
		Equipment Operator - 535 (Sewer)	
		Service Worker I - 538 (Stormwater)	
Vacant Positions Removed	5	Vacant Positions - Part Time Funded	4
Project Inspector - 540 (PWA)		Crossing Guards - 521 (3) PD	
Customer Service Field Rep - 536 (Customer Service)		Citizen Patrol - 521 (1) PD	
Police Officer - Part time - 521 (PD)			
Student Interns - 2 - 559 (CRA)			



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

HISTORY OF STAFFING LEVELS

Position Title	Position Grade	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
GENERAL FUND		* Part Time Positions					
Mayor and Commission							
Commissioner	N/A	5	5	5	5	5	5
Mayor	N/A	1	1	1	1	1	1
Total Elected Officials		6	6	6	6	6	6
Executive Administrative Assistant	110	1	1	1	1	1	1
Total Mayor and Commission - Full Time		1	1	1	1	1	1
Total Mayor and Commission		7	7	7	7	7	7
City Clerk							
Deputy Clerk - Administration	112	1	1	1	1	1	1
City Clerk	122	1	1	1	1	1	1
Total City Clerk - Full Time		2	2	2	2	2	2
Information Technology							
IT Specialist	111	1	1	1	1	1	1
IT Manager	116	1	0	0	0	0	0
Total Information Technology - Full Time		2	1	1	1	1	1
Finance							
Deputy Clerk - Finance	120	1	1	1	1	1	1
Senior Accountant	115	1	1	1	1	1	1
Purchasing Agent	111	1	1	1	1	1	1
Warehouse Operator	103	1	1	1	1	1	1
Accountant	110	2	2	1	1	1	1
Purchasing Clerk	106	0	0	1	1	1	1
Account Clerk	105	1	1	1	0	0	0
Payroll Clerk	106	0	0	0	0	0	1
Total Finance - Full Time		7	7	7	6	6	7
* Payroll Clerk - Part Time		0	0	0	1	1	0
Total Finance - Part Time		0	0	0	1	1	0
Total Finance Department		7	7	7	7	7	7
Human Resources							
Human Resources Director	116	1	1	1	1	1	0
Human Resources Coordinator	116	0	0	0	0	0	1
Total Human Resources - Full Time		1	1	1	1	1	1
Police - Administration							
Administrative Assistant	108	1	1	0	0	0	0
Records Clerk	105	1	1	1	1	1	1
Records Clerk II	107	1	1	1	1	1	1
Maintenance Technician	107	1	1	1	0	0	0
Evidence Custodian	109	1	1	1	1	1	1
Dispatch Supervisor	108	1	1	1	1	1	1
Dispatcher II	107	1	1	1	1	1	1
Dispatcher I	105	5	5	4	4	4	5
Accreditation/Grants Coordinator	110	0	0	1	1	1	1
Victim Advocate	110	1	1	1	1	1	1
Total Police Administration - Full Time		13	13	12	11	11	12



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

HISTORY OF STAFFING LEVELS

Position Title	Position Grade	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
* Crime Analyst - Part Time	103	1	1	1	1	1	1
* Maintenance Technical - Part Time	107	0	0	1	1	1	1
* Citizens Patrol - Part Time	110	0	0	0	6	0	1
* Crossing Guards - Part Time	101	7	7	7	7	7	7
Total Police Administration - Part Time		8	8	9	15	9	10
Police - Sworn Officers							
Chief of Police	122	1	1	1	1	1	1
Deputy Chief of Police	118	1	1	1	1	1	1
Police Lieutenant	115	2	1	1	1	1	1
Police Sergeant	113	6	6	6	6	6	6
Corporal	111	4	4	4	4	4	5
Police Officer	110	23	22	22	22	22	21
Total Police - Sworn Officers - Full Time		37	35	35	35	35	35
* Sworn Officers - Part Time		0	0	0	4	3	1
Total Police - Sworn Officers - PartTime		0	0	0	4	3	1
Total Police Department - Full Time		50	48	47	46	46	47
Total Police Department - Part Time		8	8	9	19	12	11
Total Police Department		58	56	56	65	58	58
Code Enforcement							
Code Enforcement Director	112	1	1	1	1	1	0
Code Enforcement Officer	109	1	1	1	1	1	2
Total Code Enforcement - Full Time		2	2	2	2	2	2
Public Works Administration							
Director-Public Work	122	1	1	1	1	1	1
Deputy Director of Operations	120	1	1	1	0	0	0
Superintendent of Public Works	120	0	0	0	1	1	1
Deputy Director Project Management & Engineering	120	1	1	1	0	0	0
Risk Manager/Safety Director	115	1	1	1	0	0	0
Project Manager	113	0	0	0	1	0	0
Deputy Director of Administration	112	1	1	1	1	1	1
Records Clerk II	107	1	1	1	1	0	0
Records Clerk I	105	0	0	0	0	1	1
Project Inspector/Locator	107	0	0	0	1	1	0
Office Assistant	103	1	0	0	0	0	0
Customer Service Representative I	103	1	1	1	1	1	1
Total Public Works Administration - Full Time		8	7	7	7	6	5
Engineering							
Engineering Supervisor	108	1	1	1	0	0	0
CADD/Computer Support Specialist	109	1	1	1	0	0	0
Project Inspector	107	1	1	1	0	0	0
Total Engineering Department - Full Time		3	3	3	0	0	0



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

HISTORY OF STAFFING LEVELS

Position Title	Position Grade	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Planning							
Planning /Zoning Administrator	117	0	0	1	1	1	1
Planner I	113	1	0	0	0	0	0
Planning Technician	105	1	1	1	1	1	1
Total Planning Department - Full Time		2	1	2	2	2	2
Fleet Management							
Fleet Maintenance Supervisor	113	1	1	1	1	1	1
Equipment Mechanic II	110	1	1	1	1	1	1
Equipment Mechanic I	107	1	1	1	1	1	1
Total Fleet Management - Full Time		3	3	3	3	3	3
Parks and Recreation							
Deputy Director Parks & Public Bldgs.	120	1	1	1	1	1	1
Supervisor	112	2	1	1	1	1	1
Facility Coordinator	111	1	0	0	0	0	0
Foreman	107	1	1	1	1	1	1
Equipment Operator	106	1	1	1	1	0	0
Service Worker II	105	6	6	5	5	5	4
Service Worker I	103	5	2	1	1	1	2
Total Parks and Recreation - Full Time		17	12	10	10	9	9
Building Department							
Building Official	120	1	1	1	1	1	1
Deputy Building Official	114	1	1	1	0	0	0
Building Inspector	112	2	0	0	1	1	1
Permit Technician II	106	1	0	0	0	0	0
Permit Technician I	104	1	0	0	1	1	1
Total Building Department - Full Time		6	2	2	3	3	3
Total General Fund - Elected Officials		6	6	6	6	6	6
Total General Fund - Full Time		104	90	88	84	82	83
Total General Fund - Part Time		8	8	9	20	13	11
Total General Fund		118	104	103	110	101	100
CRA FUND							
Community Redevelopment Agency (CRA)							
CRA Director	122	1	1	1	1	1	1
Executive Administrative Assistant	110	0	1	0	0	0	0
Administrative Assistant	108	1	0	1	1	1	1
GIS Specialist	112	0	0	1	0	0	0
Total CRA - Full Time		2	2	3	2	2	2
* GIS Specialist - Part Time	112	0	1	0	0	1	1
* Strategic Plan Specialist - Part Time - Temporary	103	0	1	1	1	1	1
* Administrative Assistant - Part Time - Temporary	108	1	1	1	1	1	1
* Student Intern	100	0	0	1	2	2	0
Total CRA - Part Time		1	3	3	4	5	3
Total CRA Fund		3	5	6	6	7	5



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

HISTORY OF STAFFING LEVELS

Position Title	Position Grade	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
ROAD AND BRIDGE FUND							
Streets Department							
Sign Maintenance Tech	107	1	1	1	1	1	1
Equipment Operator	106	2	2	2	2	3	3
Service Worker I	103	1	1	1	0	0	0
Service Worker II	105	0	0	0	1	1	1
Total Streets Department - Full Time		4	4	4	4	5	5
Total Road and Bridge Fund		4	4	4	4	5	5
SOLID WASTE FUND							
Solid Waste Department							
Supervisor	112	0	1	1	1	1	1
Foreman	107	1	0	0	0	0	0
Operator, Equipment	106	1	0	0	0	0	0
Service Worker I	103	0	1	1	1	1	1
Total Solid Waste Department and Fund - Full Time		2	2	2	2	2	2
WATER AND SEWER FUND							
Cross Connect - New in FY2010							
Service Worker II	105	0	1	1	1	1	2
Service Worker I	103	0	1	1	1	1	0
Total Cross Connect - Full Time		0	2	2	2	2	2
Water Department							
Superintendent	117	1	1	1	0	0	0
Supervisor of Water	117	0	0	0	1	1	1
Utilities Foreman	107	1	1	1	1	1	1
Operator, Equipment	106	1	1	1	1	1	1
Service Worker II	105	1	0	0	0	0	0
Service Worker I	103	3	2	2	2	1	1
Customer Service Field	103	2	2	2	2	0	0
Total Water Department - Full Time		9	7	7	7	4	4
Sewer Department							
Supervisor	112	1	1	1	1	1	1
Foreman	107	0	0	0	1	1	1
Operator, Equipment	106	0	1	1	1	1	1
Service Worker II	105	3	3	3	3	3	3
Service Worker I	103	2	1	1	1	1	1
Total Sewer Department - Full Time		6	6	6	7	7	7



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

HISTORY OF STAFFING LEVELS

Position Title	Position Grade	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
Customer Service							
Customer Service Supervisor	112	1	1	1	1	1	1
Customer Service Rep. II	105	1	1	1	1	1	2
Customer Service Rep. I	103	1	1	1	2	2	1
Customer Service/Rep/Receptionist	103	0	0	1	0	0	0
Customer Service Field	103	0	0	0	0	3	2
Total Customer Service - Full Time		<u>3</u>	<u>3</u>	<u>4</u>	<u>4</u>	<u>7</u>	<u>6</u>
* Customer Service Rep/Receptionist - Part Time	103	1	1	0	0	0	0
Total Customer Service - Part Time		<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Customer Service Department		<u>4</u>	<u>4</u>	<u>4</u>	<u>4</u>	<u>7</u>	<u>6</u>
Total Water and Sewer Fund - Full Time		<u>18</u>	<u>18</u>	<u>19</u>	<u>20</u>	<u>20</u>	<u>19</u>
Total Water and Sewer Fund - Part Time		<u>1</u>	<u>1</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Water and Sewer Fund		<u>19</u>	<u>19</u>	<u>19</u>	<u>20</u>	<u>20</u>	<u>19</u>
STORMWATER FUND							
Stormwater							
Stormwater Supervisor	112	1	1	1	1	1	1
Foreman	107	1	1	1	1	1	1
Operator, Equipment	106	1	1	1	1	1	1
Service Worker II	105	1	0	1	1	1	1
Service Worker I	103	1	2	1	1	1	1
Total Stormwater Department and Fund - Full Time		<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>	<u>5</u>
Total Elected Officials		6	6	6	6	6	6
Total Full Time Employees		135	121	121	117	116	116
Total Part Time Employees		10	12	12	24	18	14
Total City Employees		151	139	139	147	140	136



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET



“The most effective way to do it, is to do it.”

Amelia Earhart



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**General Fund
Fund #001**

The General Fund is the chief operating fund of the government and accounts for all resources not accounted for in another fund. It is the only fund required to be maintained by a government. The principal sources of revenues of the General Fund are property taxes, sales and use taxes and franchise fees, permit fees and fines and forfeitures. The primary governmental functions occurring within this fund are general government operations that support the entire city. These operations include:

- Mayor and Commission – Cost Center 511
- City Clerk – Cost Center 512
- Information Technology – Cost Center 513
- City Attorney – Cost Center 514
- Finance – Cost Center 515
- Human Resources – Cost Center 516
- Police Department – Cost Center 521
- Code Enforcement – Cost Center 523
- Building Department – Cost Center 524
- Public Works Administration – Cost Center 540
- Planning Department – Cost Center 543
- Fleet Services – Cost Center 549
- Parks and Recreation – Cost Center 572

The General Fund receives compensation from other funds in the form of transfers-in for services provided by Information Technology, Finance, Human Resources, Public Works Administration, and Fleet Services. These cost centers provide support services city-wide and are allocated to the other funds by determining factors in each cost center. These factors include the number of employees, vehicles serviced, and the number of computer users in each cost center.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND					
BEGINNING FUND BALANCES	7,656,516	7,616,614	7,616,614	7,425,843	-2.50%
REVENUE/SOURCES					
Property Taxes	3,403,610	3,311,448	3,306,018	3,605,359	8.88%
Utility Service Taxes	1,418,220	1,418,054	1,423,286	1,356,189	-4.36%
Business Taxes	62,639	62,500	65,305	61,800	-1.12%
Permits, Fees and Assessments	1,023,579	971,600	966,716	993,000	2.20%
Impact Fees	7,332	13,800	13,781	-	0.00%
Intergovernmental Revenue	1,124,542	1,140,751	1,144,313	1,172,667	2.80%
Grants	390,859	24,965	24,349	16,250	-34.91%
Charges for Services	821,694	854,428	753,457	766,941	-10.24%
Fines and Forfeitures	101,317	61,779	64,158	36,650	-40.68%
Interest Revenue	133,143	42,415	36,683	30,283	-28.60%
Miscellaneous Revenue	345,025	247,353	169,055	207,919	-15.94%
Transfers In	608,326	796,661	796,661	812,697	2.01%
Debt/Lease Proceeds	183,000	84,178	84,178	122,750	45.82%
Non-Revenue Sources	-	411,494	-	1,119,732	172.11%
TOTAL REVENUES/SOURCES	9,623,286	9,441,426	8,847,960	10,302,237	9.12%
EXPENSES - DEPARTMENTAL					
Mayor & City Commission	189,197	202,328	196,388	199,113	-1.59%
City Clerk	1,607,597	1,516,952	1,506,036	1,655,913	9.16%
Information Technology	282,917	305,067	301,267	321,247	5.30%
City Attorney	298,134	240,640	232,933	235,162	-2.28%
Finance	492,617	527,438	526,418	561,427	6.44%
Human Resources	92,593	132,610	130,698	137,983	4.05%
Code Enforcement	156,188	166,303	142,425	151,874	-8.68%
Police Department	3,649,317	3,834,056	3,699,155	3,778,702	-1.44%
Public Works Administration	443,583	576,491	531,281	545,382	-5.40%
Planning Department	158,485	169,468	158,656	171,857	1.41%
Fleet Maintenance	211,965	222,885	220,464	227,044	1.87%
Parks & Landscaping	754,780	708,811	681,875	732,917	3.40%
Building Department	232,184	240,723	241,701	250,530	4.07%
Grants - Non-Capital	62,467	14,350	9,200	2,500	-82.58%
Capital Expenses	631,167	215,210	213,515	210,171	-2.34%
Debt Service	149,365	192,001	184,812	204,585	6.55%
Transfers Out	250,632	61,907	61,907	915,830	1379.36%
TOTAL EXPENDITURES	9,663,188	9,327,240	9,038,731	10,302,237	10.45%
Excess Revenue Over (Under)	(39,902)	114,186	(190,771)	-	-100.00%
Fund Balance, End of Year	7,616,614	7,730,800	7,425,843	7,425,843	-3.94%

** During the budget process, the Building Department is budgeted separately from the General Fund since it operates from a reserve within the General Fund. A portion of the Building Department reserve is required during FY2012, FY2013 and FY2014 to balance the department's expenses. This use of reserve funds is included in the Non-Cash Revenue Sources.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

001-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND REVENUE/SOURCES						
<u>Locally Levied Taxes</u>						
311-1000	Prior Period Property Taxes	17,124	18,800	13,576	12,500	-33.51%
311-1010	Current Property Taxes	3,386,486	3,292,648	3,292,442	3,592,859	9.12%
	Total Ad Valorem Taxes	3,403,610	3,311,448	3,306,018	3,605,359	8.88%
314-1000	Electric Utility Tax	874,216	920,000	920,000	870,000	-5.43%
314-4000	Natural Gas Utility Tax	14,095	14,750	14,286	14,750	0.00%
314-7000	Fuel Oil Utility Tax	-	-	-	-	0.00%
314-8000	Propane Utility Tax	22,472	18,000	24,000	25,000	38.89%
315-0000	Communications Services Tax	507,437	465,304	465,000	446,439	-4.05%
	Total Utility Service Taxes	1,418,220	1,418,054	1,423,286	1,356,189	-4.36%
316-0000	Local Business Tax	59,604	61,000	60,000	60,000	-1.64%
316-0500	Local Business Tax Collected by FLOC	2,808	1,000	4,505	1,000	0.00%
316-3100	Local Business Tax Penalties	227	500	800	800	60.00%
	Total Business Tax	62,639	62,500	65,305	61,800	-1.12%
	TOTAL TAXES	4,884,469	4,792,002	4,794,609	5,023,348	4.83%
PERMITS, FEES AND ASSESSMENTS						
322-1100	Building Department Permits	156,872	135,000	135,000	150,000	11.11%
367-0100	Building Department Administrative Fees	12,024	10,000	9,700	7,500	-25.00%
329-0300	Building Permit Surcharges	14,525	4,100	4,100	3,500	0.00%
323-1000	Electricity Franchise Fees	824,763	806,000	805,916	820,000	1.74%
323-4000	Natural Gas Franchise Fees	12,647	14,000	12,000	12,000	-14.29%
323-7000	Solid Waste Franchise Fees	2,748	2,500	-	-	-100.00%
	TOTAL PERMITS, FEES AND ASSESSMENTS	1,023,579	971,600	966,716	993,000	2.20%
IMPACT FEES						
324-1100	Impact Fees - Residential Law Enforcement	833	1,700	1,700	-	0.00%
324-1200	Impact Fees - Commercial Law Enforcement	781	1,050	1,042	-	
324-6100	Impact Fees - Residential Parks	3,891	7,950	7,936	-	0.00%
324-7100	Impact Fees - Residential General Government	943	1,925	1,924	-	
324-7200	Impact Fees - Commercial General Government	884	1,175	1,179	-	0.00%
	IMPACT FEES	7,332	13,800	13,781	-	0.00%
INTERGOVERNMENTAL REVENUE						
335-1200	State Revenue Sharing Proceeds	269,079	261,254	261,254	273,612	4.73%
335-4000	Mobile Home Licenses	36,885	38,000	40,383	38,000	0.00%
335-4100	State Revenue/Motor Fuel Tax Refund	14,361	10,000	12,076	11,000	10.00%
335-5000	State Revenue/Alcohol Beverage License	10,626	11,500	10,600	11,500	0.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

001-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND REVENUE/SOURCES						
335-8000	State Revenue/Local Government Half Cent Sales Tax	793,591	819,997	820,000	838,555	2.26%
	INTERGOVERNMENTAL REVENUE	1,124,542	1,140,751	1,144,313	1,172,667	2.80%
	GRANTS					
331-1000-9013	FECC - Energy Initiative Grant	84,447	-	-	-	0.00%
331-1000-9015	Palmetto Clean Energy Grant	258,484	-	-	-	0.00%
331-2400-9006	Bulletproof Vest Grant	1,671	4,878	4,576	2,500	-48.75%
331-2400-9012	Radio Encryption Project Grant	27,600	-	-	-	0.00%
331-2400-9016	PD In-Car Technology Grant	17,645	4,280	4,280	-	-100.00%
331-2400-9017	PD Rapid ID/Interview Room	-	15,807	15,493	-	-100.00%
331-2400-9018	PD License Plate Reader Program	-	-	-	13,750	0.00%
334-3900-9004	Hydrant Trailhead Enhancement Revenue	1,012	-	-	-	0.00%
	GRANTS	390,859	24,965	24,349	16,250	-34.91%
	CHARGES FOR SERVICES					
341-0212	CRA Reimbursement - City Clerk	-	-	-	7,000	0.00%
341-0221	CRA Reimbursement - PD	651,833	678,479	593,518	650,461	-4.13%
341-0223	CRA Reimbursement - CE	32,043	33,880	33,880	-	-100.00%
341-0240	CRA Reimbursement - PW Administration	12,657	8,500	8,500	-	-100.00%
341-1000	AG Museum Insurance Reimbursement	2,992	2,992	2,296	2,966	-0.87%
341-2000	Attorney Fees Pass Thru Revenue	1,195	700	-	-	-100.00%
341-2100	Engineering Fees Pass Thru Revenue	13,930	15,000	5,200	15,000	0.00%
341-2150	Legal Ads Pass Thru Revenue	5,955	5,000	3,500	5,000	0.00%
341-2200	Zoning Fees/Variances	11,350	7,500	3,140	2,535	-66.20%
341-2500	Cell Phone Reimbursement	-	-	-	-	0.00%
341-3000	Notary Fee	180	150	250	150	0.00%
341-3200	Reproduction of Maps & Publications	459	350	700	300	-14.29%
341-4100	Recording Fees	365	500	326	250	-50.00%
341-9023	Abandoned/Vacant Property Registration	2,400	19,800	19,800	2,000	0.00%
341-9521	PBA Administrative Fee	-	-	100	150	0.00%
342-0400	Fingerprint/Copying/IDs-PD	4,457	3,500	4,500	3,500	0.00%
342-2010	School Resource Officer	61,881	55,410	55,413	57,995	4.67%
343-8200	Locate Cemetery Spaces	330	3,000	3,000	300	-90.00%
347-4600	Culture/Recreation-July4th Fireworks	19,667	19,667	19,334	19,334	-1.69%
	CHARGES FOR SERVICES	821,694	854,428	753,457	766,941	-10.24%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

001-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND REVENUE/SOURCES						
FINES AND FORFEITURES						
351-2125	Judgment-Fines & Forfeiture-Criminal	10,323	13,000	13,000	10,000	-23.08%
351-3000	Judgment-Fines/Law Enforcement Education	2,727	2,000	2,750	2,000	0.00%
354-1000	Violation-Local Ordinance	1,345	750	1,500	900	20.00%
354-2500	Violation-Local Ordinance/Code Enforcement	58,116	5,000	5,028	2,000	-60.00%
354-2550	Violation - Lot Clearing - Pass Thru	2,994	3,725	3,000	3,000	-19.46%
358-2025	Assets Seized by PD	5,000	-	-	-	0.00%
359-0300	PD Abandoned Property	-	18,104	18,105	-	-100.00%
359-1000	Traffic Infractions	19,315	18,000	20,000	18,000	0.00%
359-2000	Forfeits/Restitution	1,490	1,200	775	750	-37.50%
	FINES AND FORFEITURES	101,310	61,779	64,158	36,650	-40.68%
INTEREST REVENUE						
361-0100	Investment Earnings	28,940	29,750	27,725	22,036	-25.93%
361-0200	Interest Revenue - Impact Fees	2,654	2,665	1,558	1,247	-53.21%
361-0900	Interest Revenue - Accounts Receivable	8,388	10,000	7,400	7,000	-30.00%
	INTEREST REVENUE	39,982	42,415	36,683	30,283	-28.60%
MISCELLANEOUS REVENUE						
362-1000	Special Function Revenue - Parks	1,406	1,000	2,000	2,000	100.00%
362-2000	Rents- Cell Tower (Non Taxable)	15,912	16,230	16,230	16,555	2.00%
362-4000	Rents-Heritage Park - Taxable	1,705	1,000	1,250	1,000	0.00%
362-4100	Rents-Park -Taxable	7,975	10,000	9,000	9,000	-10.00%
362-4300	Rents-Submerged Land	72,660	73,000	74,294	75,000	2.74%
362-5000	Rents-Banners/Signage	1,300	1,000	2,000	2,000	100.00%
362-8900	Rents-Billboard	2,663	2,663	2,663	2,663	0.00%
364-4100	Disposition Of Assets	13,682	6,000	4,050	4,000	0.00%
364-5000	Sales of Scrap Metal	91	2,500	2,490	-	0.00%
366-0026	PD Special Programs	2,500	1,500	-	-	-100.00%
369-0200	Other Misc Revenue/Srv Fire District	26,401	35,000	35,000	32,000	-8.57%
369-0400	Other Misc Revenue/EMS-Manatee County	13,567	23,000	23,500	20,000	-13.04%
369-0900	Other Misc Revenue/Refund Exp Current Year	351	-	-	-	0.00%
369-1700	Other Misc Revenue/NSF Check Charges Other Misc Revenue/Refund Exp Prior Year	120	-	80	-	0.00%
369-6800	Year	20,276	-	5,778	-	0.00%
369-7400	Other Misc Revenue/Insurance Reimbursement	57	-	5,151	-	0.00%
369-7401	Other Misc Revenue/Insurance Premium Refund	22,216	12,200	12,140	11,601	-4.91%
369-8000	Unclassified Revenue	21,144	-	200	-	0.00%
369-8001	Over/Short Cash	(6)	-	37	-	0.00%
369-8002	Over/Short Central Stores Inventory	(4,155)	-	1,625	-	0.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

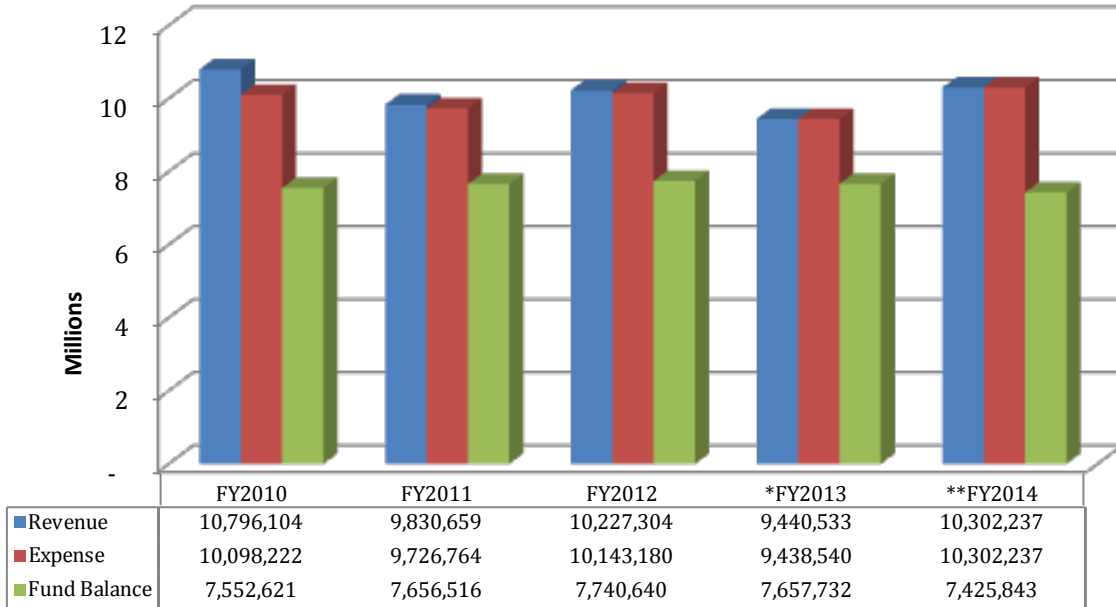
001-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND REVENUE/SOURCES						
369-8003	Over/Short Shop Materials	(331)	-	460	-	0.00%
369-8004	Over/Short Inventory Fuel	-	-	(3,700)	-	0.00%
369-9000	Cemetery Spaces	1,600	1,660	1,660	800	-51.81%
381-7065	Transfer-In From Trailer Park	123,891	60,000	(27,453)	30,000	-50.00%
369-9521	PD Take Home Vehicle Reimbursement	-	600	600	1,300	116.67%
	MISCELLANEOUS REVENUE	345,025	247,353	169,055	207,919	-15.94%
OTHER FINANCING SOURCES						
<u>Transfers</u>						
381-8212	Transfer-in from CRA	55,048	45,939	45,939	45,798	-0.31%
382-0010	Transfer-in from Building Department	44,373	61,907	61,907	65,330	5.53%
382-3070	Transfer-In from Road and Bridge	206,053	126,771	126,771	132,144	4.24%
382-4030	Transfer-In from Solid Waste	39,215	47,049	47,049	38,965	-17.18%
382-4321	Transfer-In from Water & Sewer	329,140	401,208	401,208	421,725	5.11%
382-4400	Transfer-In from Stormwater	102,761	93,511	93,511	98,200	5.01%
382-4600	Transfer-In from Reuse	-	20,276	20,276	10,535	-48.04%
	TOTAL TRANSFERS	776,590	796,661	796,661	812,697	2.01%
<u>Debt/Lease Proceeds</u>						
383-7000	Capital Lease Inception	183,000	84,178	84,178	122,750	45.82%
	TOTAL DEBT/LEASE PROCEEDS	183,000	84,178	84,178	122,750	45.82%
<u>Non Revenue Sources</u>						
399-0000	Funding from Fund Balance for Outstanding Encumbrances	-	20,749	-	-	-100.00%
399-0001	Funding from Fund Balance for Contingencies	-	31,500	-	46,500	47.62%
399-0002	Funding from Fund Balance - Bonus	-	120,532	-	-	-100.00%
399-6000	Funding from Fund Balance for Capital	-	39,860	-	42,922	7.68%
399-7524	Funding from Building Dept Reserve	-	133,958	-	186,360	39.12%
339-7525	Funding from Law Enforcement Reserve	-	8,670	-	-	0.00%
399-7572	Funding from Tree/Landscape Reserve	-	1,200	-	1,200	0.00%
399-9301	Funding from Equity - Capital Projects	-	-	-	712,000	0.00%
399-9572	Funding from Fund Balance - Law Enf. Impact Fees	-	55,025	-	30,750	0.00%
399-9512	Funding from Fund Balance - General Government Impact Fees	-	-	-	100,000	0.00%
	TOTAL NON REVENUE SOURCES	-	411,494	-	1,119,732	172.11%
	TOTAL OTHER FINANCING SOURCES	959,590	1,292,333	880,839	2,055,179	59.03%
	TOTAL GENERAL FUND REVENUE	9,698,382	9,441,426	8,847,960	10,302,237	9.12%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

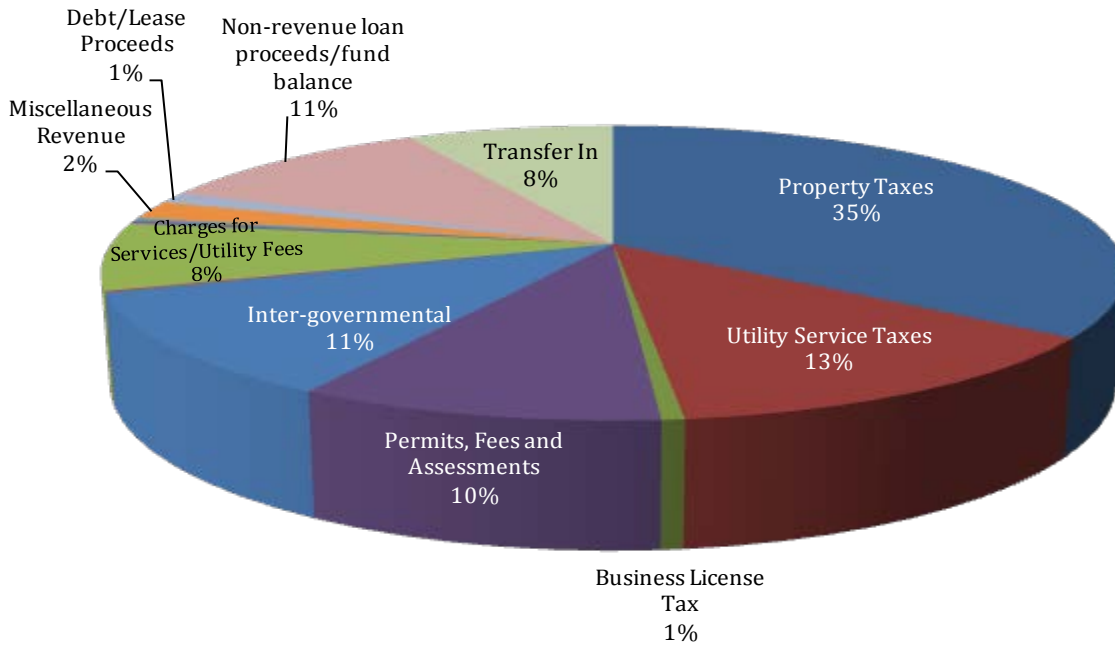
GENERAL FUND - 001

5-Year Revenue, Expense and Fund Balance



*Projected **Estimated

FY 2014 Revenues By Source

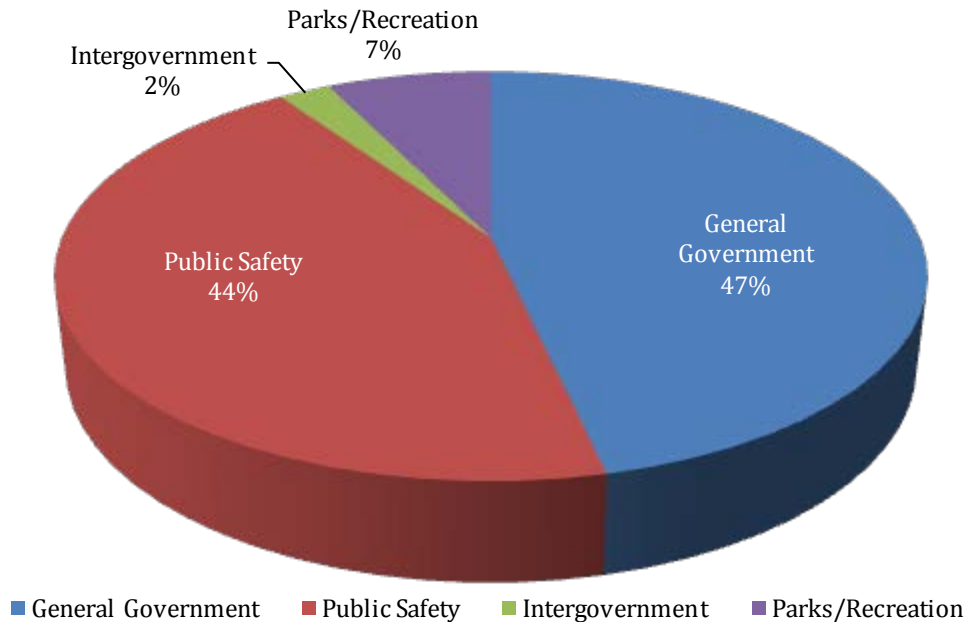




**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

GENERAL FUND – 001

FY2014 Budgeted Expenditures By Function



- **General Government** expenditures total \$4,785,979; Departments in this category are Mayor/Commission, City Clerk, City Attorney, IT, Finance, HR, Public Works Administration, Planning and Grants.
- **Public Safety** expenditures \$4,529,547; Departments in this category are Police, Building Department and Code Enforcement.
- **Intergovernmental** expenditures \$234,794; this represents Fleet Maintenance.
- **Parks/Recreation** expenditures \$751,917; this represents the Parks and Recreation Department.
- **Total General Fund expenses are \$10,302,237**



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

GENERAL FUND - 001
Revenue Analysis and Forecasting

Revenue Trends

The General Fund is estimated to receive \$10,302,237 in FY2014 of which 77% or \$7,894,156 is generated from Ad Valorem Taxes (38% - \$3,605,359), Utility Service Tax (15% - \$1,356,189), Intergovernmental (12% - \$1,172,667), Permit, Fees and Assessments (10% - \$993,000) and Charges for Services (8% - \$766,941).

The City of Palmetto forecast is based on trend analysis and anticipated economic reactions for Utility Service Tax and Permit, Fees and Assessments. The Ad Valorem Revenues are assessed by the Manatee County Property Appraiser and State Revenues are estimated by the Office of Economic & Demographic Research. The forecast is based on conservative assumptions especially with so many uncertainties with property taxes and the current status in the housing market.

The purpose of the forecast is to provide a model that indicates revenue surpluses and shortfalls that could occur. This will allow City Management to identify and prepare for future financial difficulties. Accurate revenue forecasting is essential in the budget preparation.

Revenue Detail

Ad Valorem Taxes – General Fund - \$3,605,359 (35% of General Fund Revenue)

Ad Valorem Tax is a locally levied tax imposed on property based on the assessed value of \$ 654,625,857. The millage rate for fiscal year 2014 is 5.7171 per \$1,000 of assessed value. The current rate was changed from the previous millage rate of 5.2171. The millage rate was increased by 0.5 mills or \$314,220 for FY14 to provide for anticipated capital expenses and reductions to reimbursements from Community Redevelopment Agency.

The ad valorem taxes make up 35% of the city’s general fund revenues as shown the previous page and 15.8% overall. As illustrated by the chart below, ad valorem taxes are expected to remain flat though fiscal year 2016, with the downturn in the economy, foreclosures, and minor increase in assessed values, this caused a 0.5% increase in the city’s tax base for the fiscal year 2014 budget year. This trend is expected to continually increase at 0.5% over the next few years as our county is showing an increase in sales and economic growth.

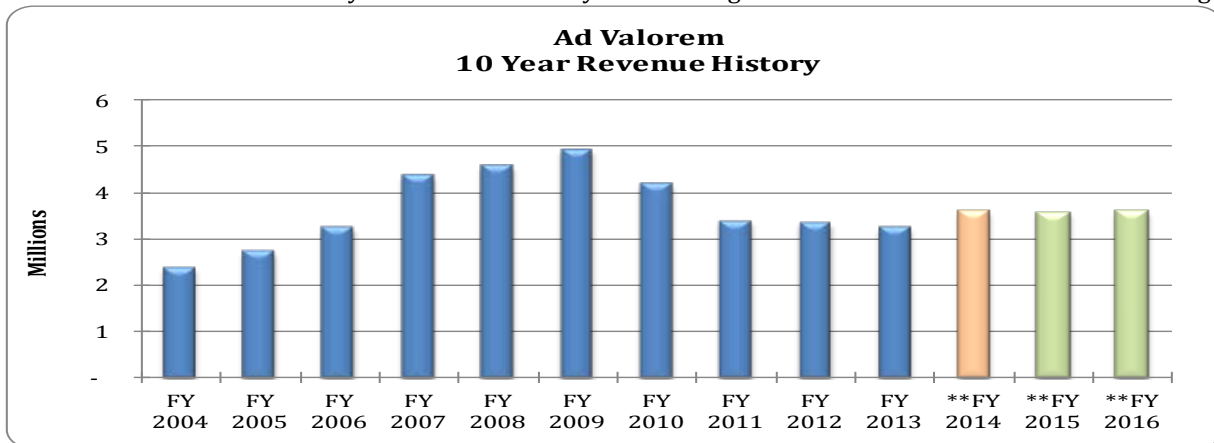


Figure 2



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

The graph in Figure 3 illustrates 10 years of ad valorem history and includes the millage rate, assessed value and ad valorem revenue. The City increased the millage rate to 5.7171 for FY 2014 to provide the revenues necessary for additional Capital and reduction in reimbursement by the Community Redevelopment Agency.

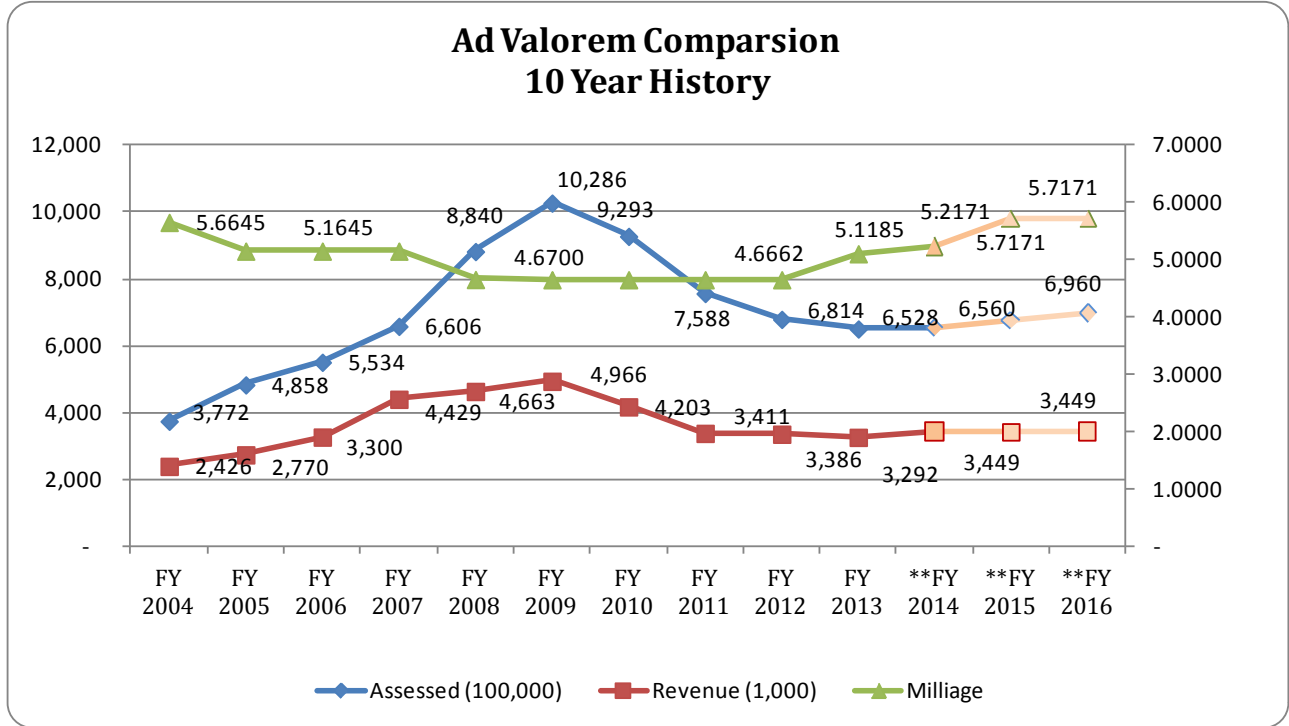


Figure 3

When compared to the five other municipalities in Manatee County and unincorporated Manatee county itself, the citizens of Palmetto are assessed the second lowest rate per capita, less than 1% higher than the lowest - City of Bradenton as illustrated in Figure 4. The City of Palmetto has the second lowest millage rate and the third largest population behind unincorporated Manatee County and the City of Bradenton.

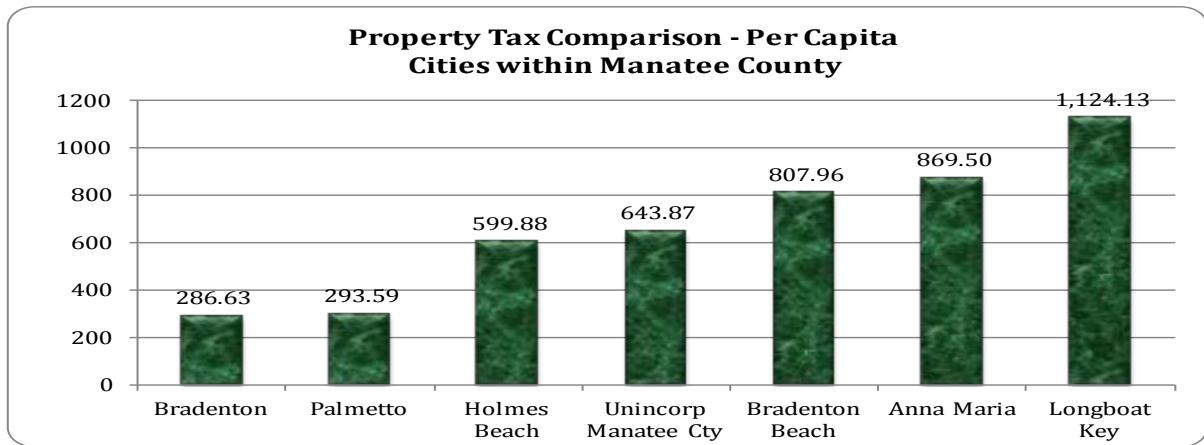


Figure 4



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Utility Service Taxes – General Fund - \$1,356,189 (14.3% of General Fund Revenue)

Utility service taxes are taxes levied on the consumer of a utility for the use of utilities within the City’s limits. For the City of Palmetto, the largest of these include Florida Power and Light (FPL) and the state’s Communication Service Tax. These are budgeted at \$870,000 and \$446,439 respectively and account for 96% of the total utility service taxes.

Florida Power and Light

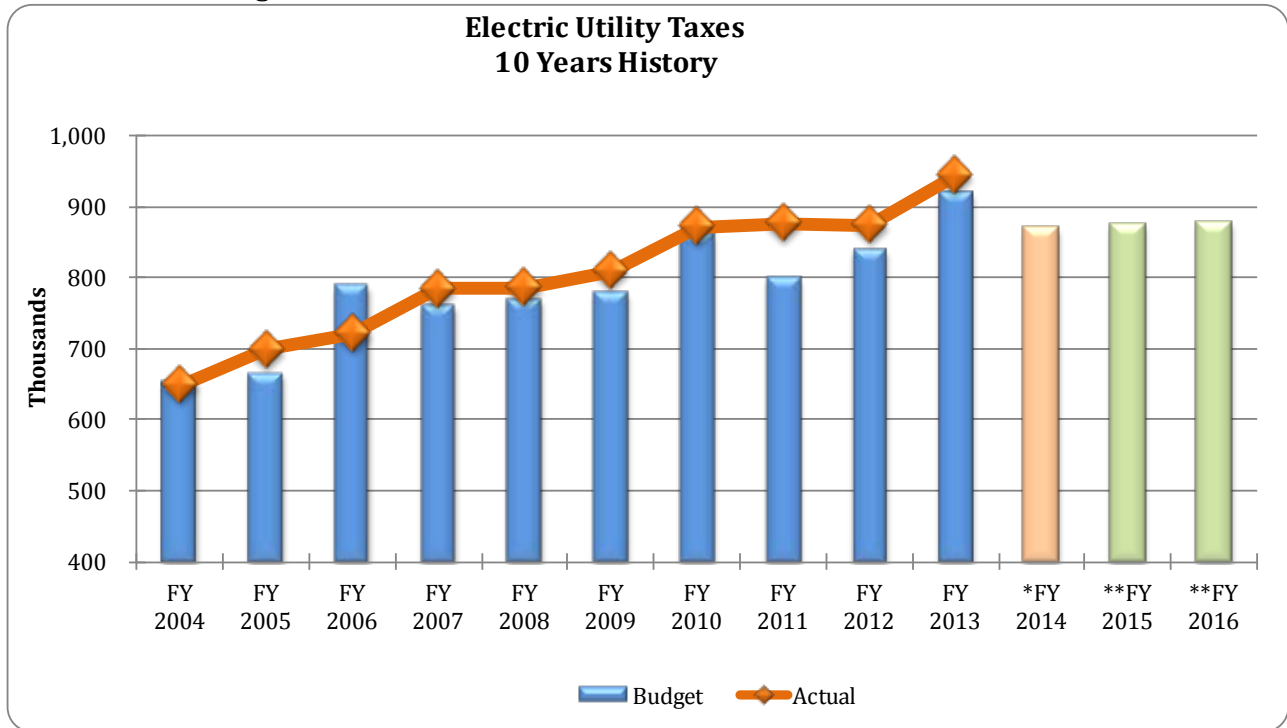


Figure 5

The city assesses 6% on all electric utility payments made within the City, excluding churches, through Florida Power and Light. Electric Utility Taxes are used entirely by the city’s General Fund. This tax is based on consumption, and as customers experience higher costs for electricity it is anticipated to increase at .5% annually from Fiscal Year 2014. These projections are made by overall revenues collected in the past 4 years.



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

Communication Service Tax - State Tax

The Communication Services Tax Simplification Law became effective October 1, 2001. This law simplified the complex tax structure, replaced seven different taxes and fees and created a single levy with a common rate. Communication Service Tax revenues are taxes on telecommunications, cable, direct-to-home satellite, and related services. The Florida Department of Revenue administers the tax to the local governments.

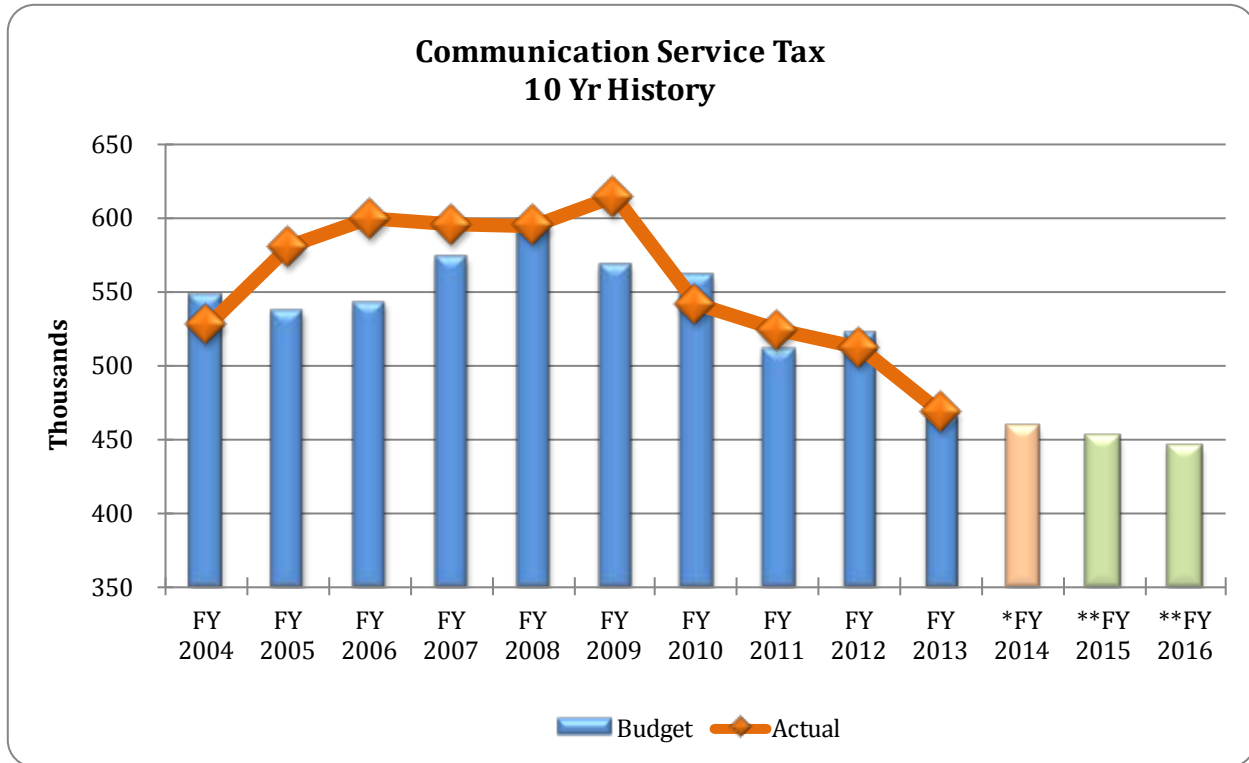


Figure 6

The tax is comprised of state communication service tax and local communication service tax. The state communication tax consists of two components: a state tax of 6.65% and a gross receipts tax of 2.52%. The local communication service tax for Palmetto is 5.42% (*F.S. 202.12(1)(a)(c) and (d)*).

Future assumptions are based upon the Office of Economic & Demographic Research Long Term Revenue Analysis; a slight decrease of 1.5% is projected over the next 2 years beginning with fiscal year 2014. There is discussion of this tax being reduced further dependent on the outcome of pending litigation with wireless communication services.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Intergovernmental Revenues – General Fund - \$1,172,667 (12% of General Fund Revenues)

Half-Cent Sales Tax – State Tax

Intergovernmental revenues are state shared revenue sources. The Half Cent Sales Tax is the largest intergovernmental revenue source, budgeted at \$838,555, or 71% of the total intergovernmental revenues. Half Cent Sales Taxes, authorized by the legislature, distributes net sales tax revenue to counties and municipalities that meet strict eligibility requirements, (F.S. Sections 202.18(2)(c), 212.20(6), and 218.60-.67.) The program’s primary purpose is to provide relief from ad valorem and utility taxes in addition to providing counties and municipalities with revenues for local programs. The Department of Revenue administers this program.

Future assumptions are based upon the Office of Economic & Demographic Research Long Term Revenue Analysis, is projected a slight growth rate over the next two year. The City is projecting a .5% increase over the next 2 years beginning with fiscal year 2014.

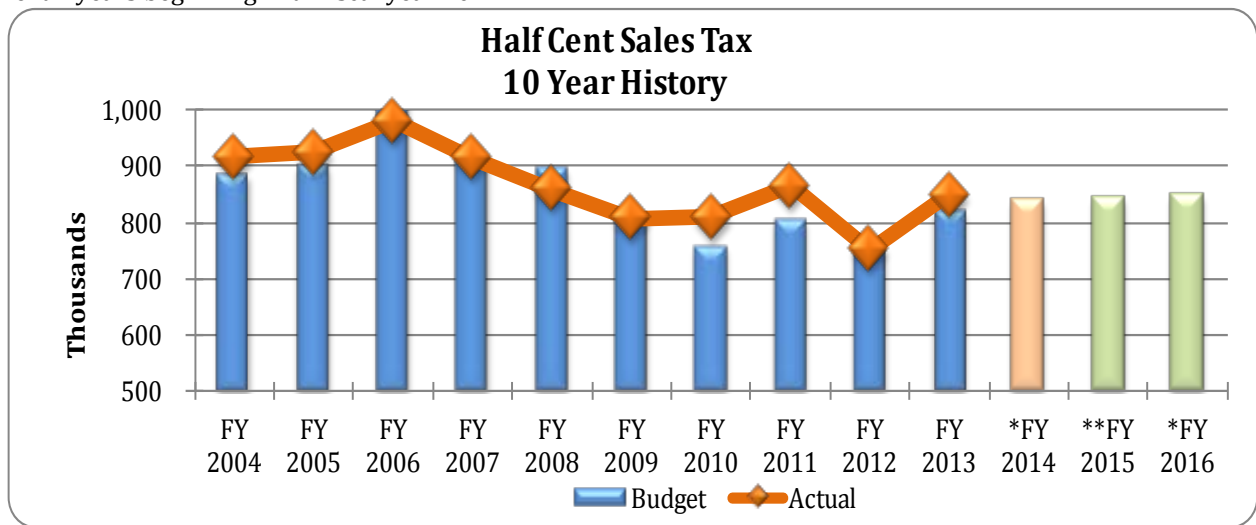


Figure 7
State (Municipal) Revenue Share - State

The Revenue Share Program was enacted in 1972 to ensure minimum level of revenue parity. The trust fund receives 1.3409 percent of sales and use tax collections, 12.5 percent of the state alternative fuel user decal fee collections, and the net collections from the one-cent municipal fuel tax. However, effective January 1, 2014, the trust fund will no longer receive any state alternative fuel user decal fee collections. An allocation formula serves as the basis for the distribution of these revenues to each municipality that meets strict eligibility requirements. Municipalities must use the funds derived from the one-cent municipal fuel tax for transportation-related expenditures. (F.S. Sections 206.605(1), 206.879(1), 212.20(6), and 218.20-.26) This revenue represents 23% or \$273,612 of the General Fund Intergovernmental Revenue.

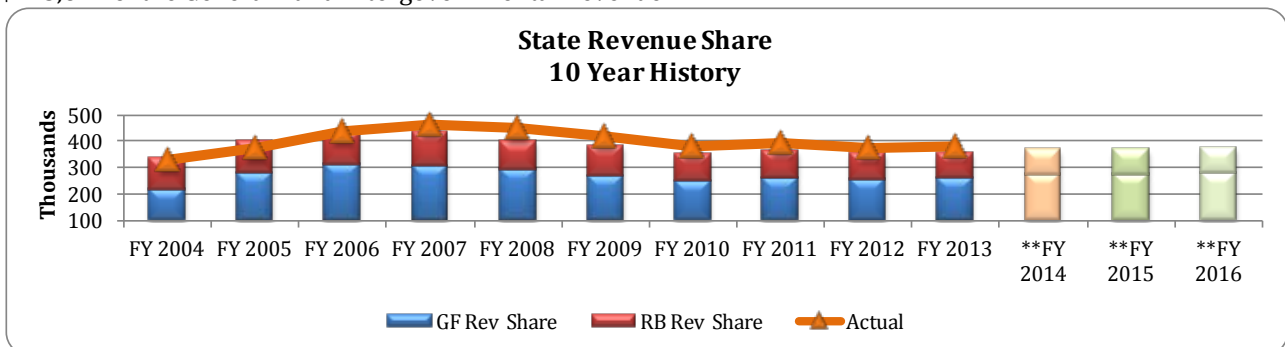


Figure 8



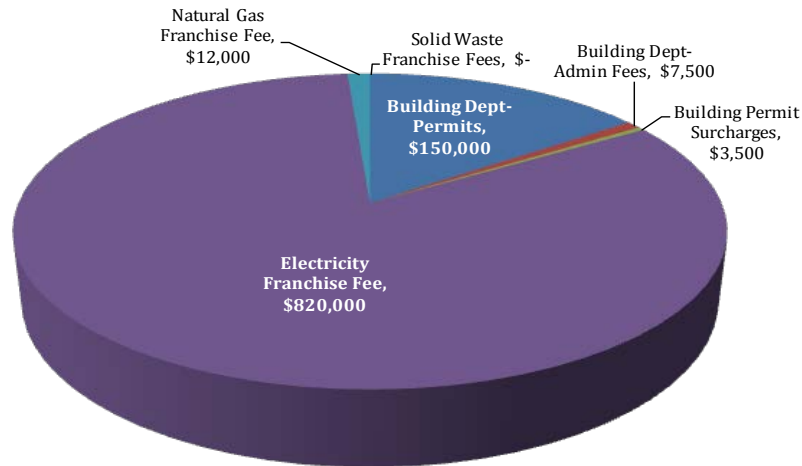
**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Permit, Fees and Assessments – General Fund - \$993,000 (10% of General Fund Revenues)

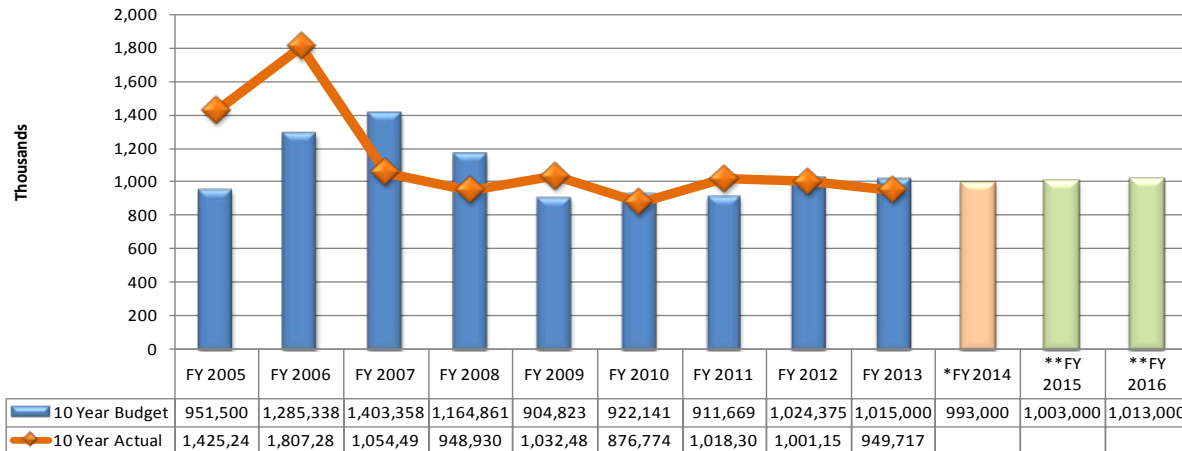
Permit, Fees and Assessments are sources of fees and assessment as determined by the City Commission and F.S. § 166.201. The Electricity Franchise Fee is the largest revenue sources for permit, fees and assessments, budgeted at \$802,827, or 82% of the total permit, fees and assessments revenues. Electricity Franchise Fee, authorized by City ordinance, (*Palmetto, FL – Code of Ordinances, Ordinance No. 2011-03 (App. A, Art. I, Florida Power and Light Company)*) Retrieved from <http://library.municode.com/index.aspx?clientId=11965>. Future assumptions are based on a slight increase of 0.5% through FY2016.

The agreement between FPL and the City represents 6% of FPL billed revenues, less actual write-offs, from the sale of electrical energy to residential, commercial and industrial customers (as such customers are defined by FPL's tariff) within the incorporated areas of the City. This agreement was recently renewed in FY2011 and will continue through FY2041 (30 Years). The chart below represents the detailed budget for FY2014:

**Permit, Fees and Assesments
Budget FY 2014**



**Permit, Fees and Assessments
10 Year History**





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Charges for Services – General Fund - \$766,941 (8% of General Fund Revenues)

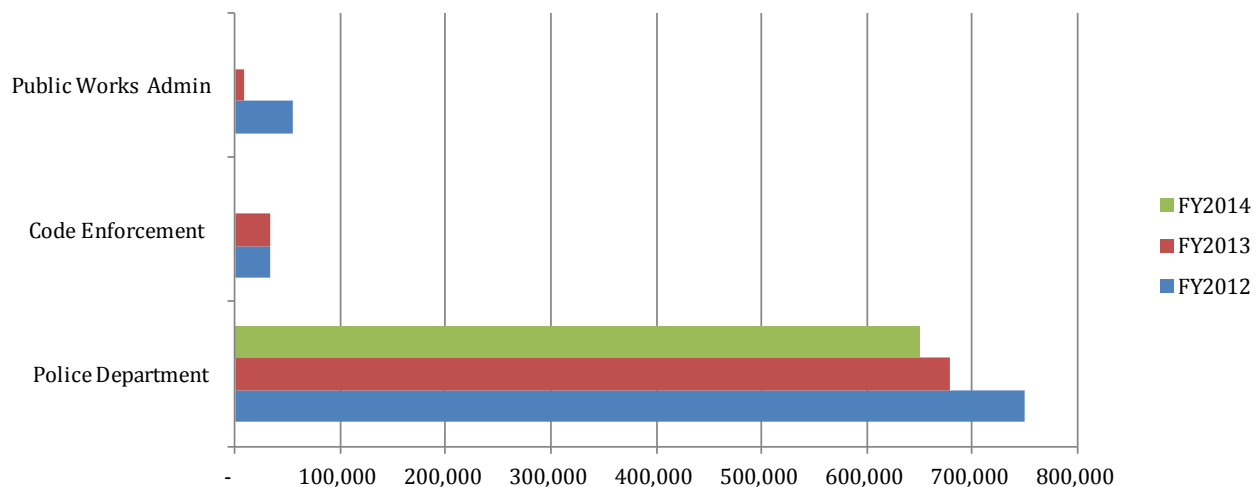
Charges for services in the General Fund are budgeted at \$766,941. Reimbursement of expenses for services provided to the Community Redevelopment Agency and district makes up 85% of the General Fund Charges for Services or \$650,451. In the past, it has been the policy of the CRA to “give back” to the City the amount of the Tax Increment Funding (TIF) it receives from the City. Beginning in FY2011, the practice of giving back the TIF changed, the City will be less dependent on the CRA reimbursements. This will provide funding needed in Capital Projects (Bricks & Mortar) as identified by the CRA Board. FY 2014, the CRA will continue to support the Police Department in maintaining the CRA District and provide the necessary capital needed to improve Sutton Park, Riverside Boat Ramp, Residential Rehabilitation, and Business Incentives. The Police Department Sub-plan is formulated to provide measurable services within the CRA District in support of CRA’s “give back” plan.

Police Department developed its Community Policing Innovation Plan. It is through this plan the Police Department will provide direct and dedicated patrol by seven full-time police officers in the areas of the CRA District which experiences approximately 60% of the City’s most serious crimes. Part-time patrol officers and non-sworn citizens’ patrol will monitor the areas parks to ensure the safety of the children and adults using these parks. The plan also includes all equipment and supplies necessary to provide these services at a total cost of \$650,451.

Parks The CRA Board has assumed all City expenses for the Agricultural Museum, Historical Park and July 4th Festival in lieu of Parks Plan to provide services for those areas.

In 2014 the net increase to the TIF from FY2013 was 9%, or \$110,676, due to increase in the City’s millage rate. The Community Redevelopment Agency will put this additional revenue towards the capital needed for the above reference Capital Projects within the CRA district.

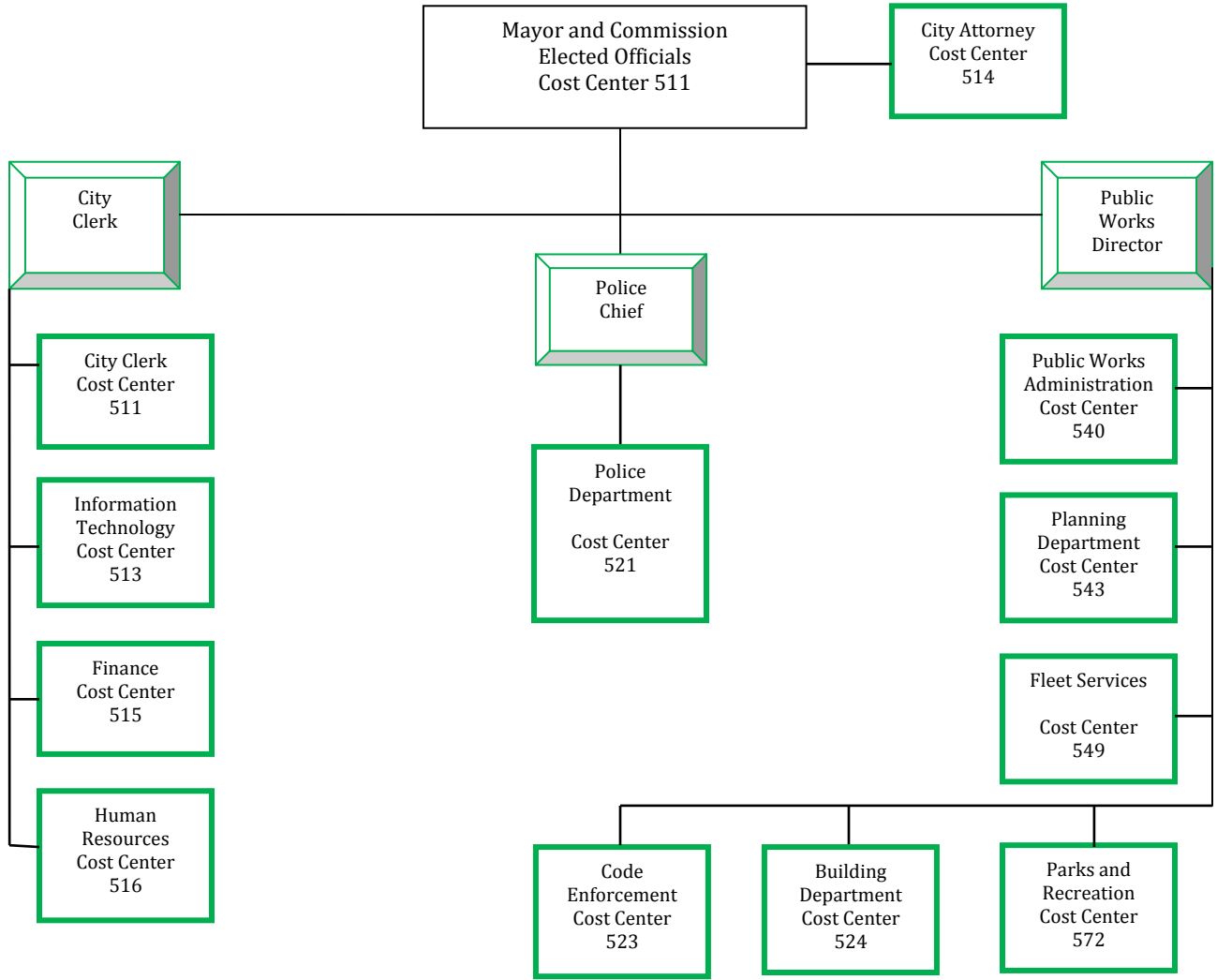
Charges for Services - CRA Sub Plans





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

GENERAL FUND ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Mayor and Commission
Cost Center 511**

FUND: General Fund - 001
DEPARTMENT: City Clerk

PRIMARY DUTIES

The City Commission is composed of six residents in the legislative and policy-making body of the City as five Commissioners and a Mayor. The Mayor is the Administrator of the City and is the direct supervisor to upper management. As Administrator, the Mayor recommends for appointment the Department Heads, City Attorney and city board members. As the City Commission, their responsibilities include: enact ordinances and resolutions necessary for governing the City's affairs; review and adopt annual budget; appoint the City Attorney, City Clerk, Police Chief, Public Works Director, CRA Director and citizens recommended by the Mayor for appointment to various city boards.

The Mayor and two Commissioners are elected at large and the three other Commissioners are elected to service one of three municipal voting wards. In all cases, election is by majority. The Mayor and the two Commission seats at large were elected in November, 2012 to serve four year terms with no term limits. The Mayor was re-elected after running unopposed. One Commissioner at large chose not to seek re-election and a new Commissioner (Jonathan Davis) was chosen and the other was re-elected for another four year term. The Commission seat for Ward 1, vacated in fiscal year 2012 and temporarily filled by appointment, was filled for the remainder of a four year term (two years).

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To ensure the economic stability of the City this Cost Center had the responsibility to adopt a balanced budget for fiscal year 2014.
- To hold expenses as low as possible while maintaining the City's infrastructure and services to its citizens.
- To hold public meetings at City Hall and locations throughout the City to enable citizen input concerning the needs and administration of the City.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

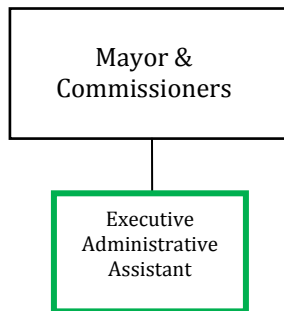


Mayor, Commissioners and Department Heads get into the festivities of the City's annual July 4th Celebration at Sutton Park.

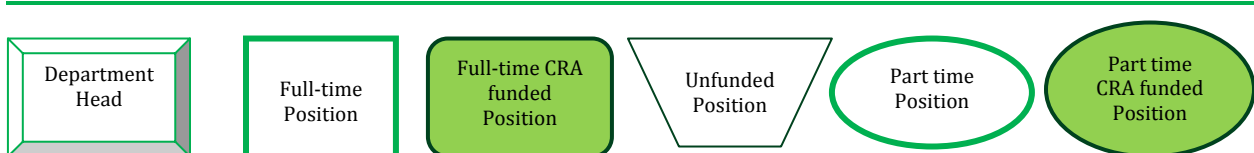
MAYOR AND COMMISSION ORGANIZATIONAL INFORMATION

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Commissioner	na	7,955	622	8,577	n/a
Commissioner	na	7,955	622	8,577	n/a
Commissioner	na	7,955	622	8,577	n/a
Commissioner	na	7,955	622	8,577	n/a
Commissioner	na	7,955	622	8,577	n/a
Mayor	na	45,000	9,699	54,699	n/a
Executive Administrative Asst	110/6	42,794	22,934	65,728	1.00
Mayor vehicle allowance		3,600	272	3,872	n/a
Total Mayor and Commission		131,169	36,015	167,184	1.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Mayor and City Commission

001- 511-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
MAYOR & CITY COMMISSION EXPENSES						
1201	Regular Salaries	119,347	121,065	121,526	127,569	5.37%
1520	Vehicle Allowance	3,600	3,600	3,600	3,600	0.00%
2101	FICA Taxes	9,204	9,537	9,374	10,034	5.21%
2221	Retirement General Employee	9,702	12,165	12,236	13,395	10.11%
2301	Health and Dental Insurance	12,644	10,720	10,505	10,318	-3.75%
2302	Health Insurance - Dependent Summary	2,102	1,704	1,704	1,744	2.35%
2303	Life Insurance & EAP	285	293	217	315	7.51%
2401	Workers' Compensation	197	150	198	210	40.00%
	PERSONNEL EXPENSES	157,081	159,234	159,360	167,185	4.99%
3103	Membership Dues	-	-	-	9,760	0.00%
3424	Election Expense	9,000	5,572	-	-	-100.00%
4051	Travel and Per Diem	3,637	6,950	6,963	8,000	15.11%
4111	Communications	1,785	2,660	2,660	2,880	8.27%
4512	Insurance	3,766	4,876	4,876	3,978	-18.42%
4634	Repair & Maintenance	300	-	-	1,250	100.00%
4751	Printing and Binding	190	1,305	1,205	1,800	37.93%
5112	Office Supplies	142	283	283	200	-29.33%
5223	Operating Expenses	10,508	10,930	10,970	1,210	-88.93%
5242	Small Tools/Equipment	357	640	640	400	-37.50%
5401	Non-Capitalized Equipment	576	7,428	7,428	-	-100.00%
5513	Technical/Training	1,855	2,450	2,003	2,450	0.00%
	OPERATING EXPENSES	32,116	43,094	37,028	31,928	-25.91%
6401	Machinery and Equipment	-	9,550	9,831	8,000	-16.23%
	CAPITAL PURCHASES	-	9,550	9,831	8,000	-16.23%
	TOTAL EXPENSES	189,197	211,878	206,219	207,113	-2.25%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Mayor & Commission
FY 14 Itemized Budget for Cost Center - 511

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 511 1201	Regular Salaries			
Commissioner	1	7,955	7,955	1498
Commissioner	1	7,955	7,955	1513
Commissioner	1	7,955	7,955	303
Commissioner	1	7,955	7,955	36
Commissioner	1	7,955	7,955	1311
Executive Administrative Asst	1	42,794	42,794	338
Mayor	1	45,000	45,000	1467
		Total	\$127,569	
001 511 1520	Vehicle Allowance			
Mayor Vehicle Allowance	1	3,600	3,600	
		Total	\$3,600	
001 511 2101	FICA Taxes			
FICA Taxes	1	10,034	10,034	
		Total	\$10,034	
001 511 2221	Retirement General Employee			
Retirement General Employee	1	13,395	13,395	
		Total	\$13,395	
001 511 2301	Health Insurance			
Health Insurance	2	5,159	10,318	
		Total	\$10,318	
001 511 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	2	872	1,744	
		Total	\$1,744	
001 511 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	315	315	
		Total	\$315	
001 511 2401	Workers' Compensation			
Workers' Compensation	1	210	210	
		Total	\$210	
001 511 3103	Membership Dues			
Economic Development Council	1	5,000	5,000	Annual Dues- October
FL League of Mayors	1	310	310	Annual Dues
FLOC Membership	1	1,600	1,600	Annual Dues- October
Manasota League of Cities	1	500	500	Annual Dues
Manatee Chamber of Commerce	1	350	350	Annual Dues- October
Tampa Bay Regional Plan Council	1	2,000	2,000	Annual Dues
		Total	\$9,760	
001 511 4051	Travel and Per Diem			
FLOC Annual Conf-Commission	5	1,000	5,000	4night/meals/mileage
FLOC Annual Conf-Mayor	1	1,000	1,000	4night/meals/mileage
Misc Travel-Commission	1	1,000	1,000	EMO Training
Misc Travel-Mayor	1	1,000	1,000	Misc Meals/Mileage
		Total	\$8,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Mayor & Commission
FY 14 Itemized Budget for Cost Center - 511

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 511 4111	Communications			
PDA Cell Service-Commissioner	12	60	720	Davis
PDA Cell Service-Commissioner	12	60	720	Smith
PDA Cell Service-Commissioner	12	60	720	Williams
PDA Cell Service-Mayor	12	60	720	
		Total	\$2,880	
001 511 4512	Insurance			
D-6 Accident Mayor & Comm	6	65	390	Oct 13
Gen Liab, Auto, Property Ins	4	897	3,588	Quarterly
		Total	\$3,978	
001 511 4634	Repair & Maintenance			
Repairs to Chambers	1	750	750	As needed
Repairs to Mayor's Office	1	500	500	As needed
		Total	\$1,250	
001 511 4751	Printing and Binding			
Business Cards for Mayor	1	100	100	
Flyers/Mailings for Mayor	1	200	200	
Promotional Advertising	1	500	500	Commission and Mayor
Rebranding Supplies	1	1,000	1,000	Supplies w/new logo
		Total	\$1,800	
001 511 5112	Office Supplies			
Office Supplies	1	200	200	
		Total	\$200	
001 511 5223	Operating Expenses			
Awards/Certs/Plaques	1	1,000	1,000	Citizen Awards
City Shirts-Mayor/Commission	6	30	180	1 per person
Periodicals	1	30	30	Gulf Coast Business
		Total	\$1,210	
001 511 5242	Small Tools/Equipment			
Misc Equip for Chambers	1	200	200	As needed
Replacement Cell Phone	1	200	200	
		Total	\$400	
001 511 5513	Technical/Training			
FLOC Registration Fee	6	325	1,950	Mayor and Commission
Misc Training for Commission	1	500	500	As needed
		Total	\$2,450	
001 511 6401	Machinery and Equipment			
Microphones for Chambers	1	8,000	8,000	Microphones/Installa
		Total	\$8,000	
		Total Budget:	\$207,113	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**City Clerk
Cost Center 512**

FUND: General Fund - 001
DEPARTMENT: City Clerk

PRIMARY DUTIES

The Office of the City Clerk is dedicated to providing an array of quality services to the public, Commission, and Mayor. The broad range of services includes:

- Acting as clerk to the City Commission
- Department Head overseeing the activities of Human Resources, Finance, Information Technology and Utility Billing
- Preparing agendas for public meetings
- Maintaining the official record of the Commission's minutes
- Having custody of the public records of the City; processing public record requests
- Acting as the official custodian for the seal of the City
- Updating the City's code of ordinances
- Administering City cemetery records
- Administering occupational business tax
- Ensure accurate and timely billing of all utility services
- Fiscal stability and safeguarding of City assets
- General oversight for all Human Resource functions within the City
- Oversee the maintenance of the City's Technology Infrastructure to ensure the security of the City's information and data.
- Permanent member of the General Employees Pension Board

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Produce timely agendas and minutes for the Commission meetings
- Respond to all public records requests within a reasonable timeframe
- Maintain adequate reserves to ensure fiscal stability

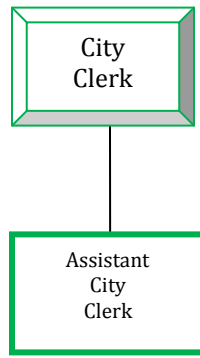


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

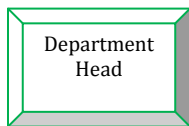
**CITY CLERK
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Assistant City Clerk	112/0	39,651	21,694	61,345	1.00
City Clerk	122S/4	87,027	40,384	127,411	1.00
Total City Clerk		126,678	62,078	188,756	2.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - City Clerk

001- 512-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
CITY CLERK EXPENSES						
1101	Executive Salaries	84,492	85,611	85,934	87,027	1.65%
1201	Regular Salaries	72,004	39,615	39,817	39,651	0.09%
2101	FICA Taxes	11,367	9,580	8,959	9,691	1.16%
2221	Retirement General Employee	36,283	35,702	35,926	39,650	11.06%
2301	Health and Dental Insurance	13,198	10,720	10,718	10,318	-3.75%
2302	Health Insurance -Dependent Subsidy	2,164	1,704	1,803	1,744	2.35%
2303	Life Insurance & EAP	483	453	442	466	2.87%
2401	Workers' Compensation	221	154	197	209	35.71%
	PERSONNEL EXPENSES	220,212	183,539	183,796	188,756	2.84%
3103	Membership Dues	-	-	-	425	0.00%
3116	Contract Services	7,117	7,420	7,110	7,148	-3.67%
4051	Travel and Per Diem	567	1,250	1,190	950	-24.00%
4111	Communications	17,858	19,220	19,220	19,580	1.87%
4212	Postage/Mailing Services	3,600	2,700	3,700	3,700	0.00%
4300	Utility Services	19,605	20,400	20,400	21,600	5.88%
4405	Operating Lease	6,825	6,686	6,686	6,189	-7.43%
4512	Insurance	4,804	4,805	4,805	4,877	1.50%
4599	Insurance Contingency	-	5,000	-	30,000	500.00%
4634	Repair & Maintenance	3,298	5,950	5,574	3,975	-33.19%
4640	Vehicle Repair and Maintenance	-	-	-	1,000	100.00%
4751	Printing and Binding	2,678	6,000	4,000	6,700	11.67%
4891	Promotional Advertising	7,068	11,042	9,341	11,342	2.72%
4901	Repurchase Of Cemetary Spaces	-	2,400	3,200	800	-66.67%
4990	Tax Increment Funds to CRA	1,218,312	1,139,522	1,139,522	1,250,198	9.71%
4996	Bank Service Charges	6,216	7,100	7,000	5,700	-19.72%
5112	Office Supplies	2,216	2,000	2,000	2,000	0.00%
5200	Hurricane Emergency Fund	-	1,500	-	1,500	0.00%
5215	Fuel and Lubricants	1,307	1,200	700	960	-20.00%
5223	Operating Expenses	81,045	81,080	81,000	80,625	-0.56%
5242	Small Tools/Equipment	122	425	359	100	-76.47%
5271	Fairs & Festivals	2,550	2,665	2,610	2,665	0.00%
5401	Non-Capitalized Equipment	-	500	500	500	0.00%
5412	Publications	379	423	421	418	-1.18%
5513	Technical/Training	618	1,125	423	1,205	7.11%
5599	Tuition Reimbursement	1,200	3,000	2,479	3,000	0.00%
	OPERATING EXPENSES	1,387,385	1,333,413	1,322,240	1,467,157	10.03%
	CAPITAL EQUIPMENT PURCHASES	-	-	-	-	0.00%
7101	Principal - Lease	3,247	4,452	4,424	4,536	1.89%
7104	Principal-BOA Loan 2004	17,381	18,250	18,264	19,500	6.85%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - City Clerk

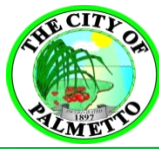
001- 512-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
CITY CLERK EXPENSES						
7105	Principal-BOA Loan 2005	9,144	9,750	9,617	10,250	5.13%
7107	Principal-BOA Loan 2007	7,537	8,000	7,892	8,500	6.25%
7201	Interest - Lease	251	212	240	129	-39.15%
7204	Interest Expense-BOA Loan 2004	12,350	13,250	11,544	12,500	-5.66%
7205	Interest Expense-BOA Loan 2005	7,432	8,000	7,234	7,500	-6.25%
7207	Interest Expense-BOA Loan 2007	7,228	8,000	7,134	7,500	-6.25%
	DEBT SERVICE	64,570	69,914	66,349	70,415	0.72%
9101	Transfer to Capital Projects Fund	90,000	-	-	850,500	0.00%
	TRANSFERS	90,000	-	-	850,500	0.00%
	TOTAL EXPENSES	1,762,167	1,586,866	1,572,385	2,576,828	62.38%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

City Clerk
FY 14 Itemized Budget for Cost Center - 512

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 512 1101	Executive Salaries			
City Clerk	1	87,027	87,027	1355
		Total	\$87,027	
001 512 1201	Regular Salaries			
Assistant City Clerk	1	39,651	39,651	1506
		Total	\$39,651	
001 512 2101	FICA Taxes			
FICA Taxes	1	9,691	9,691	
		Total	\$9,691	
001 512 2221	Retirement General Employee			
Retirement General Employee	1	39,650	39,650	
		Total	\$39,650	
001 512 2301	Health Insurance			
Health Insurance	2	5,159	10,318	
		Total	\$10,318	
001 512 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	2	872	1,744	
		Total	\$1,744	
001 512 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	466	466	
		Total	\$466	
001 512 2401	Workers' Compensation			
Workers' Compensation	1	209	209	
		Total	\$209	
001 512 3103	Membership Dues			
FACC Annual Membership Dues	2	75	150	Clerk and Assistant
FGFOA Annual Dues	1	35	35	1409
Institute of Internal Auditors	1	100	100	Annual Dues
Internat'l Inst of Munic Clerk	1	140	140	Annual Dues
		Total	\$425	
001 512 3116	Contract Services			
CH Cleaning Service	12	549	6,588	Paid Monthly
CH Pest Control	4	50	200	Paid Qtrly
CH Security System	4	90	360	Paid Qtrly
		Total	\$7,148	
001 512 4051	Travel and Per Diem			
Assistant City Clerk	1	200	200	Mileage for training
FGFOA Annual Conference	1	700	700	3night/meals/mileage
FGFOA Gov't School of Finance	1	50	50	Sarasota Per Diem
		Total	\$950	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

City Clerk
FY 14 Itemized Budget for Cost Center - 512

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 512 4111	Communications			
Cell Service- City Clerk	12	55	660	Paid Monthly
Misc Cell Phone Replacement	1	200	200	As Needed
Suncom Fax Lines	12	400	4,800	Paid Monthly
Verizon Alarm Line	12	160	1,920	Paid Monthly
Windstream Phone Lines	12	1,000	12,000	2 PRI-Citywide
		Total	\$19,580	
001 512 4212	Postage/Mailing Service			
CH Postage Meter	4	675	2,700	Paid Qtrly
Overnight Shipping/ Mailing	1	1,000	1,000	
		Total	\$3,700	
001 512 4300	Utility Services			
City Hall Electricity	12	925	11,100	FPL-Paid Monthly
City Hall Water	12	875	10,500	Paid Monthly
		Total	\$21,600	
001 512 4405	Operating Lease			
Postage Meter Lease	4	258	1,032	Payment# 4-7 of 36
Ricoh C5502 - Lease	12	263	3,156	Payment# 16-28 of 36
Ricoh C5502 - Maint	12	167	2,001	Monthly
		Total	\$6,189	
001 512 4512	Insurance			
A-3 Fiduciary Bond	1	224	224	Oct 13
A-3 Position Bond	2	337	674	Oct 13 CC & DC
D-6 Exec Travel Policy	2	65	130	Oct 13 CC & DC
GE Pension Waiver of Recourse	1	193	193	Dec 13 Annual
Gen Liab, Auto, Property Ins	4	914	3,656	Quarterly
		Total	\$4,877	
001 512 4599	Insurance Contingency			
Full liability deductible	1	25,000	25,000	
Insurance Contingency	1	5,000	5,000	Deductible/Settlemen
		Total	\$30,000	
001 512 4634	Repair & Maintenance			
AC Maintenance	4	225	900	Qtrly
Annual Maintenance	1	675	675	CH Generator
Ext Repairs to City Hall	1	1,000	1,000	As Needed
Fire Est. Maintenance	1	550	550	Annual
Int Repairs to City Hall	1	850	850	As Needed
		Total	\$3,975	
001 512 4640	Vehicle Repair & Maintenance			
FA#20131 Vehicle Maintenance	1	500	500	Chevy Volt
FA#20136 Vehicle Maintenance	1	500	500	Ford Transit
		Total	\$1,000	

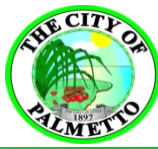


CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

City Clerk

FY 14 Itemized Budget for Cost Center - 512

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 512 4751	Printing and Binding			
City Code Updates	1	5,000	5,000	2 per year
Employee ID Cards	1	200	200	New empty ID cards
Misc Printing	1	500	500	Bus cards/flyers
Rebranding Supplies	1	1,000	1,000	Supplies w/new logo
		Total	\$6,700	
001 512 4891	Promotional Advertising			
Advertising-RFP/Budget	1	700	700	Tempo News
Advertising-RFP/Budget	1	1,500	1,500	North River News
Advertising-RFP/Ord/Budget	1	9,000	9,000	Bradenton Herald
Outdoor Advertising License	1	142	142	Vendor 4271
		Total	\$11,342	
001 512 4901	Repurchase of Cemetery Space			
Repurchase of Cemetery Space	1	800	800	As needed
		Total	\$800	
001 512 4990	Tax Increment Funds to CRA			
TIF to CRA .5 Mill to 5.7171	1	109,338	109,338	
TIF to CRA as of 7/5/13	1	1,140,860	1,140,860	
		Total	\$1,250,198	
001 512 4996	Bank Service Charges			
Bank Charges	12	475	5,700	
		Total	\$5,700	
001 512 5112	Office Supplies			
Copier Paper	1	1,500	1,500	As needed
Pens/Folders/Supplies	1	500	500	As needed
		Total	\$2,000	
001 512 5200	Hurricane Supplies			
Hurricane Supplies	1	1,500	1,500	
		Total	\$1,500	
001 512 5215	Fuel and Lubricants			
Fuel for City Hall Vehicles	12	80	960	Monthly
		Total	\$960	
001 512 5223	Operating Expenses			
ASCAP License Fee for Music	1	320	320	Annual Fee
BMI-Songwriters/Music License	1	320	320	August 2014
City Hall Restroom Supplies	1	125	125	As needed
Coffee Service-City Hall	12	50	600	As needed
Defibrillator Maintenance	1	300	300	1/3 of total cost
Property Tax-Copiers	2	130	260	March 2014
Recording Fees-Clerk of Court	1	1,000	1,000	
Regatta Point Submerged Lease	1	75,000	75,000	December 2013
TECO People Gas	12	50	600	Fuel for generator
Unishippers	1	1,000	1,000	Overnight Mail
US Post Office Annual Fee	1	500	500	September 2014
Water Service-City Hall	12	50	600	
		Total	\$80,625	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

City Clerk

FY 14 Itemized Budget for Cost Center - 512

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 512 5242	Small Tools/Equipment			
Misc Supplies	1	100	100	As needed
		Total	\$100	
001 512 5271	Fairs & Festivals			
Booth Rental- Manatee Co. Fair	1	625	625	
Manatee Co. Fair	1	40	40	Parking Passes
Manatee Co. Fair Sponsorship	1	2,000	2,000	
		Total	\$2,665	
001 512 5401	Non-Capitalized Equipment			
Misc Equipment	1	500	500	As needed
		Total	\$500	
001 512 5412	Publications			
Bradenton Herald	1	175	175	Annual Subscription
Florida Trend	1	30	30	Annual Review
Manatee Herald	1	213	213	Annual Subscription
		Total	\$418	
001 512 5513	Technical/Training			
CPE Credits for Clerk & Auditor	1	500	500	CPE Certifications
FACC Annual Conference	1	300	300	October 2013
FGFOA Annual Conference	1	225	225	1409
FGFOA Gov't School of Finance	1	180	180	Sarasota
		Total	\$1,205	
001 512 5599	Tuition Reimbursement			
Tuition Reimbursement	1	3,000	3,000	College Credit
		Total	\$3,000	
001 512 7101	Principal - Lease			
FA#20061- Mitel Phone System	4	1,134	4,536	Payment# 11-14 of 16
		Total	\$4,536	
001 512 7104	Princ-BOA Loan 2004			
2004 BOA Loan Principal	1	19,500	19,500	
		Total	\$19,500	
001 512 7105	Princ-BOA Loan 2005			
2005 BOA Loan Principal	1	10,250	10,250	
		Total	\$10,250	
001 512 7107	Princ-BOA Loan 2007			
2007 BOA Loan Principal	1	8,500	8,500	
		Total	\$8,500	
001 512 7201	Interest - Lease			
FA#20061- Mitel Phone System	4	32	129	Payment# 11-14 of 16
		Total	\$129	
001 512 7204	Int Exp-BOA Loan 2004			
2004 BOA Loan Interest	1	12,500	12,500	
		Total	\$12,500	
001 512 7205	Int Exp-BOA Loan 2005			
2005 BOA Loan Interest	1	7,500	7,500	
		Total	\$7,500	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

City Clerk

FY 14 Itemized Budget for Cost Center - 512

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 512 7207 2007 BOA Loan Interest	Int Exp-BOA Loan 2007 1	7,500	7,500	
		Total	\$7,500	
		Total Budget:	\$1,726,328	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Information Technology
Cost Center 513**

FUND: General Fund - 001
DEPARTMENT: City Clerk

PRIMARY DUTIES

The Information Technology Department provides support and maintenance to the hardware and software information systems and technologies that enable City departments to accomplish their goal and objectives. The department also works to ensure that the systems are secure from virus attacks, improper use and malicious invasion.

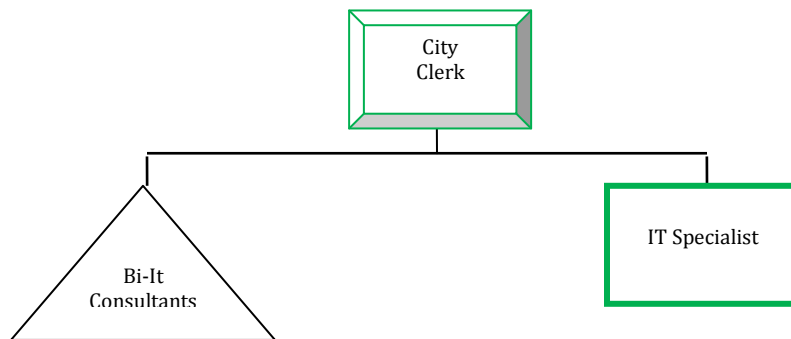
ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Provide technical service to enhance the efficiency and effectiveness of the City staff, maximizing productivity.
- Maintain the City's Technology Infrastructure to ensure the security of the City's information and data.
- The City has outsourced much of its I.T. services in an effort to reduce costs, maintain state-of-the-art services, and maintain equipment that is technologically up-to-date.
- To centralize city-wide technology costs in a single cost center for better tracking of costs.
- To assist in the implementation of a new city-wide ERP software.

**INFORMATION TECHNOLOGY
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
IT Specialist	111/7	46,255	24,299	70,554	1.00
Total Information Technology		46,255	24,299	70,554	1.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Information Technology

001- 513-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
INFORMATION TECHNOLOGY EXPENSES						
1201	Regular Salaries	45,177	46,027	46,196	46,255	0.50%
2101	FICA Taxes	2,987	3,521	3,135	3,539	0.51%
2221	Retirement General Employee	10,446	13,122	13,200	14,478	10.33%
2301	Health and Dental Insurance	6,322	5,360	5,362	5,159	-3.75%
2302	Health Insurance - Dependent Subsidy	1,051	852	901	872	2.35%
2303	Life Insurance & EAP	157	171	162	175	2.34%
2401	Workers' Compensation	71	56	72	76	35.71%
	PERSONNEL EXPENSES	66,211	69,109	69,028	70,554	2.09%
3101	Consulting	93,096	91,537	96,537	70,356	-23.14%
4051	Travel and Per Diem	-	-	-	200	100.00%
4111	Communications	26	180	25	180	0.00%
4512	Insurance	900	1,086	1,167	988	-9.02%
4634	Repair and Maintenance	3,009	6,225	6,925	16,299	161.83%
5112	Office Supplies	1,687	2,200	1,706	2,300	4.55%
5223	Operating Expenses	104,216	104,685	99,660	123,970	18.42%
5223-8212	Operating Expenses - CRA Sub Plan	-	2,000	2,000	-	0.00%
5242	Small Tools/Equipment	5,702	5,345	3,200	4,500	-15.81%
5401	Non-Capitalized Equipment	8,070	22,700	21,019	31,900	40.53%
	OPERATING EXPENSES	216,706	235,958	232,239	250,693	6.24%
6401	Machinery & Equipment	2,250	46,025	44,756	6,571	-85.72%
	CAPITAL EQUIPMENT PURCHASES	2,250	46,025	44,756	6,571	-85.72%
7101	Principal - Lease	4,260	-	-	-	0.00%
7201	Interest Expense - Lease	44	-	-	-	0.00%
	DEBT SERVICE	4,304	-	-	-	0.00%
	TOTAL EXPENSES	289,471	351,092	346,023	327,818	-6.63%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Information Technologies
FY 14 Itemized Budget for Cost Center - 513

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 513 1201	Regular Salaries			
IT Specialist	1	46,255	46,255	301
		Total	\$46,255	
001 513 2101	FICA Taxes			
FICA Taxes	1	3,539	3,539	
		Total	\$3,539	
001 513 2221	Retirement General Employee			
Retirement General Employee	1	14,478	14,478	
		Total	\$14,478	
001 513 2301	Health Insurance			
Health Insurance	1	5,159	5,159	
		Total	\$5,159	
001 513 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	1	872	872	
		Total	\$872	
001 513 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	175	175	
		Total	\$175	
001 513 2401	Workers' Compensation			
Workers' Compensation	1	76	76	
		Total	\$76	
001 513 3101	Consulting			
IT Hourly Work-Strategic Proj	12	2,263	27,156	hourly as needed
IT Monthly Managed Care Hours	12	3,600	43,200	40 hours per month
		Total	\$70,356	
001 513 4051	Travel and Per Diem			
Training	1	200	200	Training
		Total	\$200	
001 513 4111	Communications			
Cell Service-IT Technician	12	15	180	
		Total	\$180	
001 513 4512	Insurance			
Gen Liab, Auto, Property Ins	4	247	988	Quarterly
		Total	\$988	
001 513 4634	Repair & Maintenance			
Barracuda Energize Updates	1	2,000	2,000	Spam,Virus,Firewall
Battery Plus	1	500	500	UPS Battery Replacem
Coban Maintenance	1	2,500	2,500	maintenance of Coban
Custom Communications	1	2,500	2,500	Cable installations
Diversified Power Solutions	1	2,300	2,300	UPS Maintenance
Drobo Care	1	1,000	1,000	Annaul Maintenance c
Misc Repairs	1	0	0	Moved to DSM Oper
Warranty Renewal	1	5,000	5,000	Warranty Renewal
		Total	\$15,800	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Information Technologies
FY 14 Itemized Budget for Cost Center - 513

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 513 5112	Office Supplies			
Misc Office Supplies	1	500	500	DVDs, CDs, Flash Dri
Replacement Toner	1	1,800	1,800	Office Printers
		Total	\$2,300	
001 513 5223	Operating Expenses			
ADG Annual Maintenance	1	15,000	15,000	City Oct 13
Business Information System	1	1,200	1,200	City Recording Soft
Civic Plus Monthly Fee	12	350	4,200	City Website
Coban Technologies Inc	1	7,500	7,500	PD Oct 13
Comcate Annual License Fee	1	6,000	6,000	Code Feb 15
CoolCat Inc ESET Virus Software	1	975	975	City Apr 14
Data Protection Server Mgmt	12	435	5,220	City Monthly
DSM Annual Maintenance	1	450	450	Promark VM ESS
DSM Maintenance VEE	1	499	499	PD
HRN Performance Pro Renewal	1	2,300	2,300	HR Feb 2014
Impravata Onesign	1	1,225	1,225	PD Annual Maint
Insure Simplicity Software	1	2,000	2,000	Hurricane Tracker So
Kaseya Client Subscription	12	1,250	15,000	City Feb 14
Laserfiche Records Mgmt Software	1	17,500	17,500	New Module
Laserfische Annual Maintenance	1	6,130	6,130	City Docs Feb 14
MDE Inc.	1	500	500	Adore Client
Meter Reader Mobile Software	1	800	800	CS July 14
Microsoft Office Licenses	13	350	4,550	City Update User
MuniCode Internet Posting Fee	1	600	600	City Oct 13
NetMotion Annual Maintenance	1	2,500	2,500	City Jan 14
PMI Evidence Tracker Maint	1	500	500	PD Dec 13
USA Annual Maintenance	1	22,000	22,000	PD Feb 2014 CAD
USA Mobile File Maintenance	1	2,500	2,500	PD Apr 15
Verizon Florida Inc	12	185	2,220	City Internet
YouSendIt Internet File Share	1	3,100	3,100	City Oct 13
		Total	\$124,469	
001 513 5242	Small Tools/Equipment			
Misc Computer Hardware	1	2,000	2,000	Replacement parts
Replacement Desktop UPS	15	100	1,500	Power Supplies for P
Replacement Monitors	5	200	1,000	Replace Monitors
		Total	\$4,500	
001 513 5401	Non-Capitalized Equipment			
Replacement Desktops	20	1,200	24,000	Replace PC Desktops
Replacement Laptops	3	1,500	4,500	Replace Laptops
Replacement LF Scanners	2	900	1,800	Replace LF Scanners
Replacement Printers	2	800	1,600	Replace Printers
		Total	\$31,900	
001 513 6401	Machinery and Equipment			
Dell Latitude E6430 ATG	2	3,286	6,571	PD Laptops
		Total	\$6,571	
		Total Budget:	\$327,818	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**City Attorney
Cost Center 514**

FUND: General Fund - 001
DEPARTMENT: City Clerk

PRIMARY DUTIES

The Office of the City Attorney is dedicated to providing an array of quality services to the public, Commission, and Mayor. The City Attorney is an appointed, contracted position and is not a paid employee of the City. The broad range of services includes:

- Drafting and reviewing of all ordinance and resolutions
- Review of all contracts prior to execution
- General legal advice on all matters affecting the City
- Attending all City Commission meetings as legal counsel

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To provide advice and guidance to the Commission on all legal matters affecting the City.
- Ensure compliance with all state and federal regulations related to municipal government operations.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - City Attorney

001- 514- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
CITY ATTORNEY EXPENSES					
3106 Attorney Fees-Contracted Services	193,596	194,400	193,241	200,232	3.00%
3107 Attorney Fees-Litigation	17,949	17,035	13,270	15,000	-11.95%
3109 Attorney Fees-Police Department	85,206	23,965	22,157	15,000	-37.41%
4051 Travel and Per Diem	-	1,500	750	1,500	0.00%
5223 Operating Expenses - Litigation	1,383	3,240	3,240	2,930	-9.57%
5513 Technical/Training	-	500	275	500	0.00%
TOTAL EXPENSES	298,134	240,640	232,933	235,162	-2.28%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

City Attorney
FY 14 Itemized Budget for Cost Center - 514

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 514 3106		Attorney Fees-Contracted Services		
Reg Atty Fees- City Portion	1	247,200	200,232	
		Total	\$200,232	
001 514 3107		Attorney Fees-Litigation		
Litigation- City Portion	1	15,000	15,000	
		Total	\$15,000	
001 514 3109		Attorney Fees - PD		
Attorney Fees-PD Union	1	15,000	15,000	
		Total	\$15,000	
001 514 4051		Travel and Per Diem		
Travel/ Per Diem- Attorney	1	1,500	1,500	
		Total	\$1,500	
001 514 5223		Operating Expenses - Litigation		
Operating Expense-Litigation	1	3,000	2,430	Recording Fees
Technical/Training	1	500	500	Conf Registr. Fee
		Total	\$2,930	
001 514 5513		Technical/Training		
Technical/Training	1	500	500	Regist. Fees
		Total	\$500	
		Total Budget:	\$235,162	



**Finance
Cost Center 515**

FUND: General Fund - 001
DEPARTMENT: City Clerk

PRIMARY DUTIES

The Finance Department is charged with the responsibility of administering the City’s financial transactions in an effective, efficient, accurate and ethical manner in the expressed effort to maintain the economic stability of the City. These areas of transactions include general ledger and capital projects accounting, accounts payable, accounts receivable, cash management, investments, annual budget preparation and administration, fixed asset control, payroll processing, city-wide purchasing, and the operation of central stores.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To provide accurate financial information to enable the City’s leaders to make informed decisions to achieve the goals and objectives.
- Produce the City’s balanced budget and manage it to within or under budget.
- Submit for and receive the CAFR Award for the ninth year and the Budget Award for the fifth year.
- Continued training and cross-training of all Finance staff while supporting certified staff in required CEU credits while streamlining costs
- Streamline finance and purchasing functions to create greater efficiencies.
- Implement accurately and efficiently the city-wide ERP software.

WORKLOAD MEASURES	2011-2012 ACTUAL	2012-2013 PROJECTED	2013-2014 GOALS
Number of AP checks issued	3,341	3,300	3,300
Number of EFT’s issued	154	153	175
Number of employees on direct deposit	111	108	136
Number of purchase orders issued	1,012	949	1,000
Number of grants processed	11	8	8
Dollar amount of grant expenses	2,500,000	497,961	1.5 mil.
Number of central stores issued	5,273	5,672	5,500
Number of RFP/ITB/RFQ etc. issued and awarded	7	5	8

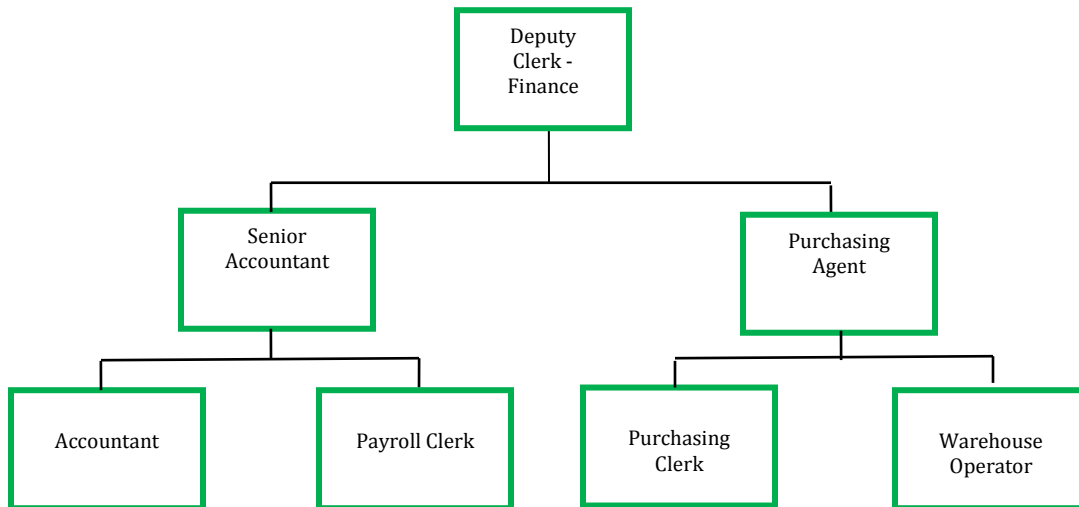


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**FINANCE
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Deputy Clerk - Finance	120/8	73,866	35,192	109,058	1.00
Senior Accountant	115/6	54,618	27,598	82,216	1.00
Purchasing Agent	112/9	51,465	26,354	77,819	1.00
Accountant II	112/1	40,817	22,154	62,971	1.00
Purchasing Clerk	106/1	30,459	18,067	48,526	1.00
Payroll Clerk	106/0	29,589	17,724	47,313	1.00
Warehouse Operator Assistant	103/9	33,175	19,669	52,844	1.00
Total Finance		313,989	166,758	480,747	7.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

General Fund - Finance

001- 515-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
FINANCE EXPENSES						
1201	Regular Salaries	267,674	291,399	291,396	313,989	7.75%
1301	Part-Time Wages	17,820	359	258	-	-100.00%
2101	FICA Taxes	21,323	22,519	21,900	24,020	6.67%
2221	Retirement General Employee	61,888	83,381	83,244	98,279	17.87%
2301	Health and Dental Insurance	37,932	34,840	34,841	36,113	3.65%
2302	Health Insurance -Dependent Subsidy	6,306	5,538	5,538	6,104	10.22%
2303	Life Insurance & EAP	929	1,070	1,000	1,195	11.68%
2401	Workers' Compensation	952	749	957	1,048	39.92%
	PERSONNEL EXPENSES	414,824	439,855	439,134	480,748	9.30%
3101	Consulting	-	3,750	3,750	-	0.00%
3103	Membership Dues	-	-	-	655	100.00%
3201	Audit Services	54,799	59,500	59,480	55,500	-6.72%
4051	Travel and Per Diem	2,296	2,000	2,000	3,400	70.00%
4405	Operating Lease	5,339	7,015	6,760	6,762	-3.61%
4512	Insurance	6,660	7,862	7,867	7,518	-4.38%
4751	Printing and Binding	280	448	448	390	-12.95%
4930	Sales Tax	964	1,320	1,320	1,320	0.00%
5112	Office Supplies	305	358	358	400	11.73%
5223	Operating Expenses	1,837	1,287	1,258	1,160	-9.87%
5239	Safety Program Expense	-	99	99	75	-24.24%
5242	Small Tools and Equipment	582	970	970	150	-84.54%
5251	Uniform Purchases and Cleaning	483	353	353	359	1.70%
5401	Non-Capitalized Equipment	893	-	-	-	0.00%
5412	Publications	484	226	226	330	46.02%
5513	Technical/Training	2,871	2,395	2,395	2,660	11.06%
	OPERATING EXPENSES	77,793	87,583	87,284	80,679	-7.88%
	TOTAL EXPENSES	492,617	527,438	526,418	561,427	6.44%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Finance Department
FY 14 Itemized Budget for Cost Center - 515

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 515 1201	Regular Salaries			
Accountant II	1	40,817	40,817	1431
Deputy Clerk - Finance	1	73,866	73,866	1307
Payroll Clerk	1	29,589	29,589	1464
Purchasing Agent	1	51,465	51,465	333
Purchasing Clerk	1	30,459	30,459	1422
Senior Accountant	1	54,618	54,618	1416
Warehouse Operator	1	33,175	33,175	948
		Total	\$313,989	
001 515 2101	FICA Taxes			
FICA Taxes	1	24,020	24,020	
		Total	\$24,020	
001 515 2221	Retirement General Employee			
Retirement General Employee	1	98,279	98,279	
		Total	\$98,279	
001 515 2301	Health Insurance			
Health Insurance	7	5,159	36,113	
		Total	\$36,113	
001 515 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	7	872	6,104	
		Total	\$6,104	
001 515 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	1,195	1,195	
		Total	\$1,195	
001 515 2401	Workers' Compensation			
Workers' Compensation	1	1,048	1,048	
		Total	\$1,048	
001 515 3103	Membership Dues			
FGFOA Dues	4	35	140	
GFOA Dues	1	190	190	
Hillsborough Chapter Dues	2	5	10	
NIGP National Dues	1	175	175	
NIGP Sarasota Chapter Dues	2	35	70	
SWGFOA Chapter Dues	2	10	20	
Tampa Chapter Dues	2	25	50	
		Total	\$655	
001 515 3201	Audit Services			
2013 Audit Services	1	50,500	50,500	
Miscellaneous Audit Expense	1	1,000	1,000	
Single Audit	1	4,000	4,000	
		Total	\$55,500	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Finance Department
FY 14 Itemized Budget for Cost Center - 515

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 515 4051	Travel and Per Diem			
Chapter Travel	8	25	200	
FGFOA Annual Conference	3	600	1,800	Orlando
FGFOA School of Finance	2	50	100	
Local Classes	1	100	100	
NIGP Classes	2	600	1,200	
		Total	\$3,400	
001 515 4405	Operating Lease			
Canon C5051 - Lease	12	316	3,792	
Canon C5051 - Maint	4	605	2,420	Quarterly
Color Copies for CAFR/Budget	2	275	550	
		Total	\$6,762	
001 515 4512	Insurance			
A-3 Position Bond	2	336	672	DCF & SR
D-6 Exec Travel Policy	1	118	118	DCF
Gen Liab, Auto, Property Ins	4	1,682	6,728	Quarterly
		Total	\$7,518	
001 515 4751	Printing and Binding			
Budget Printing	1	150	150	
Business Cards	2	45	90	
CAFR Printing	1	150	150	
		Total	\$390	
001 515 4930	Sales Tax			
Monthly Sales Taxes	12	110	1,320	
		Total	\$1,320	
001 515 5112	Office Supplies			
Forms- W-2's, 1099's	2	50	100	
Miscellaneous Office Supplies	1	300	300	
		Total	\$400	
001 515 5223	Operating Expenses			
AP Checks	1	275	275	
Budget Award Fee	1	330	330	
CAFR Award Fee	1	435	435	
Propane for Warehouse Forklift	4	30	120	
		Total	\$1,160	
001 515 5239	Safety Program Expense			
Safety Shoes for Warehouse	1	75	75	
		Total	\$75	
001 515 5242	Small Tools/Equipment			
Miscellaneous Equipment	1	150	150	
		Total	\$150	
001 515 5251	Uniform Purchases and Cleaning			
Shirts for Warehouse Operator	5	25	125	
Uniform Pants Rental	52	5	234	
		Total	\$359	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Finance Department
FY 14 Itemized Budget for Cost Center - 515

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 515 5412	Publications			
Accounting/Purchasing Reference	1	300	300	
Subscription- Consumer Reports	1	30	30	
		Total	\$330	
001 515 5513	Technical/Training			
FGFOA Annual Conference	3	200	600	
Gov't School of Finance	2	180	360	
Local Training	1	400	400	
NIGP Tuition	2	180	360	
Purchasing Class- Cert Renewal	1	660	660	
Renewal of CGFO Certification	2	40	80	
Renewal of CPPB Certification	1	200	200	
		Total	\$2,660	
		Total Budget:	\$561,427	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Human Resources
Cost Center 516**

FUND: General Fund - 001
DEPARTMENT: City Clerk

PRIMARY DUTIES

The Human Resource Department administers work in all aspects of human resources including but not limited to duties relating to policies and procedures, employee benefits, compensation, hiring and firing, equal employment opportunity matters including Veterans Preference, Americans with Disabilities Act, Family Medical Leave Act, Workers Compensation diversity, training and development, performance appraisal management, employee relations, unemployment claims, and position classification. The Human Resources Director is the Resident Compliance Specialist for all EEO Grants, and the official custodian of all Personnel records.

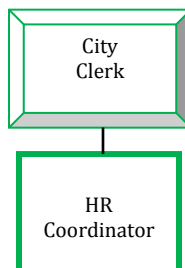
ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To recruit, hire, train and retain the highest quality personnel for the City of Palmetto.
- To support the City’s mission, vision, and values in meeting its goals by providing high quality, cost effective human resources services.
- To provide excellent recordkeeping for all LAP and EEOC grant related projects.
- To move forward into a paperless environment by utilizing technological tools.
- To provide training of supervisors and employees.

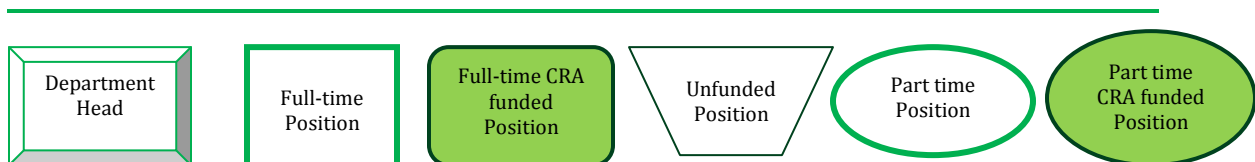
**HUMAN RESOURCES
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Human Resources Director - DROP (2 months)	116/12	11,373	1,888	13,261	0.16
HR Director - Replacement	116/5	47,140	23,643	70,783	0.84
Total Human Resources		58,513	25,531	84,044	1.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Human Resources

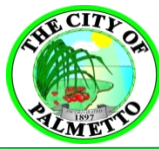
001- 516-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
HUMAN RESOURCES EXPENSES						
1201	Regular Salaries	66,251	67,311	67,564	58,513	-13.07%
2101	FICA Taxes	4,966	5,149	5,066	4,476	-13.07%
2221	Retirement General Employee	-	-	-	14,755	0.00%
2301	Health and Dental Insurance	6,322	5,360	5,362	5,159	-3.75%
2302	Health Insurance -Dependent Subsidy	1,051	852	852	872	2.35%
2303	Life Insurance & EAP	233	243	239	188	-22.63%
2401	Workers' Compensation	106	83	105	81	-2.41%
2500	Unemployment expense	6,075	2,000	1,748	3,000	50.00%
	PERSONNEL EXPENSES	85,004	80,998	80,936	87,044	7.46%
3103	Membership Dues	-	-	-	50	100.00%
3116	Contract Services	3,997	42,173	41,418	42,173	0.00%
3421	Employee Testing	-	3,724	3,700	3,724	0.00%
4051	Travel and Per Diem	65	-	-	500	100.00%
4512	Insurance	1,321	1,514	1,514	1,257	-16.97%
4751	Printing and Binding	-	500	-	500	0.00%
5112	Office Supplies	148	116	100	200	72.41%
5223	Operating Expenses	2,005	2,980	2,980	1,680	-43.62%
5412	Publications	-	555	-	555	0.00%
5513	Technical/Training	53	50	50	300	500.00%
	OPERATING EXPENSES	7,589	51,612	49,762	50,939	-1.30%
	TOTAL EXPENSES	92,593	132,610	130,698	137,983	4.05%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Human Resources
FY 14 Itemized Budget for Cost Center - 516

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 516 1201	Regular Salaries			
HR Director Replacement	1	47,140	47,140	Vacant - 11 mos sal
Human Resources Director	1	11,373	11,373	14
		Total	\$58,513	
001 516 2101	FICA Taxes			
FICA Taxes	1	4,476	4,476	
		Total	\$4,476	
001 516 2221	Retirement General Employee			
Retirement General Employee	1	14,755	14,755	
		Total	\$14,755	
001 516 2301	Health Insurance			
Health Insurance	1	5,159	5,159	
		Total	\$5,159	
001 516 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	1	872	872	
		Total	\$872	
001 516 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	188	188	
		Total	\$188	
001 516 2401	Workers' Compensation			
Workers' Compensation	1	81	81	
		Total	\$81	
001 516 2500	Unemployment expense			
Unemployment Expense	1	3,000	3,000	
		Total	\$3,000	
001 516 3103	Membership Dues			
FL Public Human Resource Assn	1	50	50	Annual Dues
		Total	\$50	
001 516 3116	Contract Services			
AED Physio-Control Share Cost	1	289	289	Annual AED Inspet
Agent Fee - Health Insurance	1	40,000	40,000	
Drug Screen Program	12	157	1,884	
		Total	\$42,173	
001 516 3421	Pre-employment testing			
Criminal Background Checks	8	55	440	New Hires
Police PreEmp DS & Physical	10	250	2,500	Reserve & New Hires
Pre-Employ Drug Screen & Phy	8	90	720	General Employees
Pre-Employ Police Credit Chk	8	8	64	Reserves & New Hires
		Total	\$3,724	
001 516 4051	Travel and Per Diem			
Travel as needed	1	500	500	
		Total	\$500	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Human Resources
FY 14 Itemized Budget for Cost Center - 516

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 516 4512	Insurance			
D-6 Executive Travel Policy	1	65	65	Oct 13 HR
Gen Liab, Auto, Property Ins	4	298	1,192	Quarterly
		Total	\$1,257	
001 516 4751	Printing and Binding			
Personnel Policy Manuals	1	500	500	
		Total	\$500	
001 516 5112	Office Supplies			
Office Supplies	1	200	200	General
		Total	\$200	
001 516 5223	Operating Expenses			
Drug/Alcohol Testing	12	40	480	Post Accident/Injury
Employee of the quarter awards	4	150	600	Proposed
Employee of the Year award	1	400	400	Proposed
HRN Performance Pro Renewal	0	0	0	Moved to IT
Labor Law Posters	8	25	200	
		Total	\$1,680	
001 516 5412	Publications			
Fair Labor Standards Handbook	1	390	390	Annual Update
FL Workers Comp Handbook	1	165	165	Annual Renewal
		Total	\$555	
001 516 5513	Technical/Training			
Training as needed	1	300	300	
		Total	\$300	
		Total Budget:	\$137,983	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Police Department
Cost Center 521**

FUND: General Fund - 001
DEPARTMENT: Police Department

PRIMARY DUTIES

The Police Department provides the Citizens of Palmetto with a professional police department that is dedicated to ensuring the safety and well being of all the community by protecting the life and property of citizens. They are responsible for crime prevention, identification and apprehension of offenders, participation in court proceeding to obtain convictions.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Reduce crime while improving the quality of life for all citizens through quality public safety
- Maintain a progressive partnership with the community through various programs and services
- Working closer with community leaders and citizens in crime prevention and the apprehension of offenders.
- Maintaining the technology necessary to increase the officers' time in the field including computers and video cameras.
- Hire and train high caliber, dedicated professional employees and ensure retention of law enforcement, communications and support staff.
- Continue to realize drops in the crime rate for the City. The Department's ambitious goal is to have the City's crime rate below 4,000 for the end of 2015.

WORKLOAD MEASURES	2011-2012 ACTUAL	2012-2013 PROJECTED	2013-2014 GOAL
Number of calls/incidents	23,471	21,038	20,000
Number of incident/arrest reports	2,202	2,362	2,000
Number of traffic stops	3,552	2,520	2,500
Number of traffic crash reports	408	346	300
Number of total reports filed	2,815	2,808	2,500
Crime rate	4,437		





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**POLICE DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Police Department - Administration					
Dispatcher II	107/12	43,987	9,636	53,623	1.00
Records Clerk I	105/6	33,531	19,279	52,810	1.00
Records Clerk II	107/10	41,510	22,427	63,937	1.00
Evidence Custodian	109/5	39,592	21,671	61,263	1.00
Dispatch Supervisor	108/3	35,584	20,089	55,673	1.00
Dispatcher I	105/0	28,180	17,168	45,348	1.00
Accreditation/Grants Coordinator	110/0	35,966	20,240	56,206	1.00
Dispatcher I	105/3	30,739	18,178	48,917	1.00
Dispatcher I	105/2	29,862	17,832	47,694	1.00
Dispatcher I	105/0	28,180	17,168	45,348	1.00
Dispatcher I - New Position (10 months)	105/0	23,483	13,808	37,291	1.00
Victim Advocate	110/2	38,111	21,086	59,197	1.00
Total Police Department Administration - Full Time		408,725	218,582	627,307	12.00
Maintenance Technician (30 hr week)	103P/0	19,169	1,498	20,667	0.75
Crime Analyst - (20 hr week)	103P/0	12,780	999	13,779	0.50
Total Police Department Administration - Part Time		31,949	2,497	34,446	1.25
Total Police Department - Administration		440,674	221,079	661,753	13.25
Police Department - Crossing Guards					
Crossing Guard	101C/0	4,989	493	5,482	0.25
Crossing Guard	101C/4	8,422	832	9,254	0.25
Crossing Guard	101C/6	10,424	1,029	11,453	0.25
Crossing Guard	101C/1	5,139	507	5,646	0.25
Crossing Guard	101C/0	4,989	493	5,482	0.25
Crossing Guard - Vacant Funded	101C/1	6,423	634	7,057	0.25
Crossing Guard - Vacant Funded	101C/0	4,989	493	5,482	0.25
Total Police Department - Crossing Guards		45,375	4,481	49,856	1.75



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**POLICE DEPARTMENT
ORGANIZATIONAL INFORMATION**
(Continued)

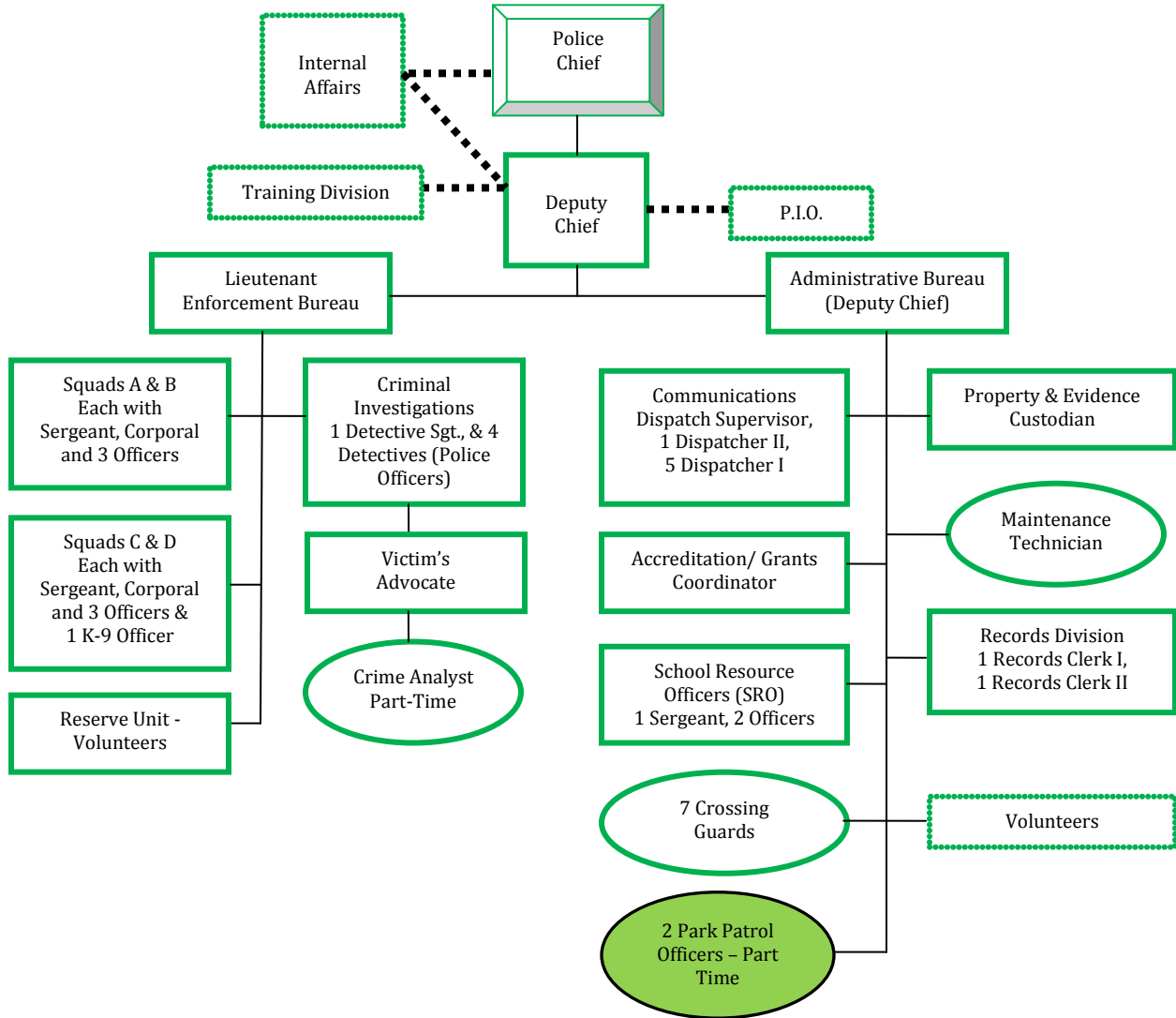
Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Police Department - Sworn Officers					
Chief of Police	122S/5	90,196	40,696	130,892	1.00
Deputy Chief of Police - 25% CPIP/CRA	118S/4	73,636	34,335	107,971	1.00
Police Lieutenant	115S/4	63,680	30,511	94,191	1.00
Corporal - CPIP/CRA	111/6	44,934	23,310	68,244	1.00
Corporal - CPIP/CRA	111/7	46,255	23,818	70,073	1.00
Corporal - CPIP/CRA	111/10	50,456	25,431	75,887	1.00
Corporal	111/10	50,456	19,400	69,856	1.00
Police Officer	110/2	38,111	20,690	58,801	1.00
Police Officer	110/6	42,794	22,488	65,282	1.00
Police Officer	110/0	35,966	19,865	55,831	1.00
Police Officer	110/6	42,794	22,488	65,282	1.00
Police Officer	110/0	35,966	19,865	55,831	1.00
Police Officer	110/2	38,111	20,690	58,801	1.00
Police Officer	110/5	41,573	15,988	57,561	1.00
Police Officer	110/2	38,111	20,690	58,801	1.00
Police Officer	110/2	38,111	20,690	58,801	1.00
Corporal	111/6	44,934	23,310	68,244	1.00
Police Officer	110/0	35,966	13,834	49,800	1.00
Police Officer - CPIP/CRA	110/6	42,794	22,488	65,282	1.00
Police Officer	110/0	35,966	19,865	55,831	1.00
Police Officer	110/0	35,966	19,865	55,831	1.00
Police Officer	110/0	35,966	19,865	55,831	1.00
Police Officer	110/0	35,966	19,865	55,831	1.00
Police Officer	110/2	38,111	20,690	58,801	1.00
Police Officer	110/0	35,966	19,865	55,831	1.00
Police Officer	110/1	37,022	20,271	57,293	1.00
Police Officer - CPIP/CRA	110/3	39,232	21,120	60,352	1.00
Police Officer	110/0	35,966	19,865	55,831	1.00
Police Officer - CPIP/CRA	110/2	38,111	20,690	58,801	1.00
Police Officer - CPIP/CRA	110/1	37,022	20,271	57,293	1.00
Police Sergeant	113/14	62,463	30,043	92,506	1.00
Police Sergeant	113/7	50,996	11,258	62,254	1.00
Police Sergeant	113/11	57,263	28,046	85,309	1.00
Police Sergeant	113/8	52,496	11,411	63,907	1.00
Police Sergeant	113/6	49,540	25,079	74,619	1.00
Police Sergeant	113/6	49,540	25,079	74,619	1.00
Park Patrol - Sworn - CPIP/CRA	110P/0	26,353	2,602	28,955	0.75
Citizen Patrol - Non Sworn - CPIP/CRA	105P/3	24,207	2,390	26,597	0.75
Total Police Department - Sworn Officers		1,637,030	778,862	2,415,892	36.50
TOTAL POLICE DEPARTMENT		2,123,079	1,004,422	3,127,501	51.50



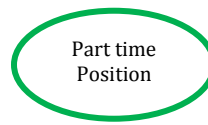
**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**POLICE DEPARTMENT
ORGANIZATIONAL INFORMATION**

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Police Department

001- 521-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
POLICE DEPARTMENT EXPENSES						
1101	Executive Salaries	226,484	224,243	221,030	227,512	1.46%
1201	Regular Salaries	373,701	386,309	379,657	408,725	5.80%
1202	Sworn Officer's Wages	1,407,695	1,374,159	1,360,139	1,358,958	-1.11%
1301	Part Time Wages	62,275	109,367	54,248	82,509	-24.56%
1302	School Crossing Guards	49,683	45,377	50,766	45,375	0.00%
1401	Overtime - Regular	40,988	44,100	42,000	44,100	0.00%
1402	Overtime - Holiday	54,581	53,900	58,460	53,900	0.00%
1510	Incentive Payments to Officers	22,305	24,000	22,369	24,000	0.00%
1521	Clothing Allowance - Taxable	-	4,000	3,500	4,000	0.00%
2101	FICA Taxes	161,661	173,690	164,224	172,054	-0.94%
2221	Retirement General Employee	92,712	115,537	104,406	120,423	4.23%
2224	Retirement Sworn	307,314	417,396	413,704	448,091	7.35%
2301	Health and Dental Insurance	272,969	230,840	225,000	225,706	-2.22%
2302	Health Insurance -Dependent Subsidy	45,120	37,488	36,281	38,150	1.77%
2303	Life Insurance & EAP	6,833	7,442	6,632	7,646	2.74%
2401	Workers' Compensation	29,443	30,682	28,670	40,449	31.83%
	PERSONNEL EXPENSES	3,153,764	3,278,530	3,171,086	3,301,598	0.70%
3101	Consulting	20,000	-	-	-	0.00%
3103	Membership Dues	-	-	-	750	100.00%
3125	Legal Fees - PD Forfeitures	1,638	-	-	-	0.00%
3421	Employee Testing	558	580	550	580	0.00%
3521	Special Investigation Account	1,170	5,000	2,784	5,000	0.00%
4051	Travel and Per Diem	5,434	7,979	7,971	7,000	-12.27%
4111	Communications	23,382	38,084	37,779	41,300	8.44%
4212	Postage and Mailing Services	620	750	750	850	13.33%
4300	Utility Services	34,473	34,200	34,200	32,400	-5.26%
4405	Operating Lease	6,879	7,856	7,856	7,356	-6.36%
4512	Insurance	58,672	63,172	63,172	61,678	-2.36%
4599	Insurance Contingency	498	5,000	1,000	5,000	0.00%
4634	Repair & Maintenance	5,899	6,640	6,640	8,200	23.49%
4640	Vehicle Repair & Maintenance	65,022	68,081	68,081	60,000	-11.87%
4751	Printing and Binding	2,767	2,451	2,451	2,250	-8.20%
5112	Office Supplies	4,319	4,769	6,000	6,000	25.81%
5200	Hurricane Supplies	-	-	-	3,000	100.00%
5215	Fuel and Lubricants	179,732	90,000	100,100	100,000	11.11%
5223	Operating Expenses	40,822	24,460	24,948	26,800	9.57%
5225	Spec Fund-Operating Supplies	2,400	7,080	7,080	-	-100.00%
5226	PD Special Programs	910	1,590	1,200	1,500	-5.66%
5242	Small Tools/Equipment	3,928	6,290	8,076	6,000	-4.61%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Police Department

001- 521-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
POLICE DEPARTMENT EXPENSES						
5242-9006	Small Tool/Equipment Bulletproof Vest	1,426	4,576	4,576	2,500	-45.37%
5251	Uniform Purchases and Cleaning	15,112	16,788	19,089	21,500	28.07%
5252	Clothing Allowance	3,500	-	-	-	0.00%
5401	Non-Capitalized Equipment	-	5,300	5,243	-	0.00%
5412	Publications	85	653	653	1,300	99.08%
5414	Accreditation	1,568	9,233	9,233	6,600	-28.52%
5421	Non-Capitalized Equip.-Special Investigative	1,990	-	-	-	0.00%
5513	Technical/Training	12,749	9,270	9,038	9,500	2.48%
	OPERATING EXPENSES	495,553	419,802	428,470	417,064	-0.65%
6401	Machinery and Equipment	102,019	29,504	29,440	30,750	4.22%
6401-9018	PD License Plate Reader Program	-	-	-	1,600	100.00%
6449	PD Capital Leases	183,151	84,178	84,178	122,750	45.82%
	CAPITAL EQUIPMENT PURCHASES	285,170	113,682	113,618	155,100	36.43%
7101	Princippal - Lease	71,239	107,247	106,868	108,293	0.98%
7201	Interest - Lease	4,636	5,065	5,439	3,714	-26.67%
7305	New Lease	-	3,618	-	16,004	342.34%
	DEBT SERVICE	75,875	115,930	112,307	128,011	10.42%
3101-8212	Consulting - CRA Sub Plan	-	19,888	10,000	-	-100.00%
4051-8212	Travel and Per Diem - CRA Sub Plan	-	2,500	-	2,000	-20.00%
4111-8212	Communications - CRA Sub Plan	-	2,400	750	2,400	0.00%
4640-8212	Vehicle Repair & Maintenance - CRA Sub Plan	-	4,896	55,396	3,400	-30.56%
4751-8212	Printing and Binding - CRA Sub Plan	-	2,000	-	1,500	-25.00%
4904-8212	Partnership/Sponsorship - CRA Sub Plan	-	13,500	4,370	2,500	-81.48%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Police Department

001- 521-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
POLICE DEPARTMENT EXPENSES						
5215-8212	Fuel and Lubricants - CRA Sub Plan	-	47,040	29,083	47,040	0.00%
5242-8212	Small Tools/Equipment - CRA Sub Plan	-	2,000	-	-	-100.00%
5513-8212	Technical/Training - CRA Sub Plan	-	1,500	-	1,200	-20.00%
6401-8212	Machinery/Equipment - CRA Sub Plan	-	40,000	-	-	-100.00%
TOTAL CRA SUB PLAN - NON PERSONNEL		-	135,724	99,599	60,040	-55.76%
TOTAL EXPENSES		4,010,362	4,063,668	3,925,080	4,061,813	-0.05%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Police Department
FY 14 Itemized Budget for Cost Center - 521

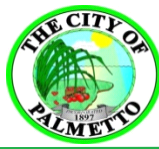
<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 521 1101				
				Executive Salaries
Chief of Police	1	90,196	90,196	1474
Deputy Chief of Police	1	73,636	73,636	99
Police Lieutenant - 25% CPIP	1	63,680	63,680	105
		Total	\$227,512	
001 521 1201				
				Regular Salaries
Accred /Grants Coordinator	1	35,966	35,966	1455
Dispatch Supervisor	1	35,584	35,584	1312
Dispatcher I	1	28,180	28,180	1472
Dispatcher I	1	28,180	28,180	1517
Dispatcher I	1	29,862	29,862	1372
Dispatcher I	1	30,739	30,739	1448
Dispatcher I - New	1	23,483	23,483	10 Months
Dispatcher II- DROP	1	43,987	43,987	173
Evidence Custodian	1	39,592	39,592	1461
Records Clerk I	1	33,531	33,531	1213
Records Clerk II	1	41,510	41,510	137
Victim Advocate	1	38,111	38,111	1371
		Total	\$408,725	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Police Department
FY 14 Itemized Budget for Cost Center - 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 521 1202	Sworn Officer's Wages			
Corporal	1	50,456	50,456	631
Corporal	1	44,934	44,934	1209
Corporal- CPIP/CRA	1	50,456	50,456	1293
Corporal- CPIP/CRA	1	46,255	46,255	656
Corporal- CPIP/CRA	1	44,934	44,934	671
Police Officer	1	37,022	37,022	1433
Police Officer	1	38,111	38,111	1463
Police Officer	1	42,794	42,794	1226
Police Officer	1	42,794	42,794	1225
Police Officer	1	42,794	42,794	1212
Police Officer	1	41,573	41,573	1313
Police Officer	1	38,111	38,111	1488
Police Officer	1	35,966	35,966	1501
Police Officer	1	35,966	35,966	1487
Police Officer	1	35,966	35,966	1491
Police Officer	1	35,966	35,966	1496
Police Officer	1	38,111	38,111	1382
Police Officer	1	35,966	35,966	1502
Police Officer	1	35,966	35,966	1515
Police Officer	1	35,966	35,966	vacant
Police Officer	1	38,111	38,111	1367
Police Officer	1	38,111	38,111	1368
Police Officer- CPIP/CRA	1	39,232	39,232	1357
Police Officer- CPIP/CRA	1	37,022	37,022	1466
Police Officer- CPIP/CRA	1	38,111	38,111	1462
Police Officer- CPIP/CRA	1	35,966	35,966	1492
Police Sergeant	1	62,463	62,463	114
Police Sergeant	1	49,540	49,540	1208
Police Sergeant	1	49,540	49,540	1314
Police Sergeant	1	50,996	50,996	664
Police Sergeant	1	57,263	57,263	626
Police Sergeant- DROP	1	52,496	52,496	1220
		Total	\$1,358,958	
001 521 1301	Part Time Wages			
Citizens Patrol-Non-Sworn CPIP	1	24,207	24,207	Vacant
Crime Analyst- Part Time	1	12,780	12,780	1458
Maintenance Tech (30 hr/wk)	1	19,169	19,169	1489
Park Patrol- Sworn- CPIP/CRA	1	26,353	26,353	1507
		Total	\$82,509	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Police Department
FY 14 Itemized Budget for Cost Center - 521

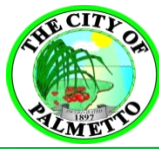
<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 521 1302	School Crossing Guards			
Crossing Guard	1	4,989	4,989	1465
Crossing Guard	1	4,989	4,989	1480
Crossing Guard	1	4,989	4,989	vacant/ funded
Crossing Guard	1	5,139	5,139	1413
Crossing Guard	1	6,423	6,423	vacant/ funded
Crossing Guard	1	8,422	8,422	vacant/ funded
Crossing Guard	1	10,424	10,424	1440
		Total	\$45,375	
001 521 1401	Overtime - Regular			
Overtime	0	98,000	44,100	
		Total	\$44,100	
001 521 1402	Overtime - Holiday			
Overtime	1	98,000	53,900	
		Total	\$53,900	
001 521 1510	Incentive Payments to Officers			
Incentive Pay	1	24,000	24,000	
		Total	\$24,000	
001 521 1521	Clothing Allowance - Taxable			
Chief of Police	1	500	500	\$250 biannually
Deputy Chief	1	500	500	\$250 biannually
Detective Corporal	1	500	500	\$250 biannually
Detective Sergeant	1	500	500	\$250 biannually
Lieutenant	1	500	500	\$250 biannually
Three Detectives	3	500	1,500	\$250 biannually
		Total	\$4,000	
001 521 2101	FICA Taxes			
FICA Taxes- Administration	1	32,797	32,797	
FICA Taxes- Crossing Guards	1	3,471	3,471	
FICA Taxes- Exec Sworn Officer	1	17,405	17,405	
FICA Taxes- Part-Time Patrol	1	3,868	3,868	
FICA Taxes- Sworn Officers	1	112,069	112,069	
Part Time Admin	1	2,444	2,444	
		Total	\$172,054	
001 521 2221	Retirement General Employee			
Retirement General Employee	1	120,423	120,423	
		Total	\$120,423	
001 521 2224	Retirement Sworn			
Retirement- Executive Sworn	1	64,158	64,158	
Retirement- Sworn Officers	1	383,933	383,933	
		Total	\$448,091	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Police Department
FY 14 Itemized Budget for Cost Center - 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 521 2301	Health Insurance			
Health Insurance- Admin	11	5,159	56,749	
Health Insurance- Exec Sworn	3	5,159	15,477	
Health Insurance- Sworn	29	5,159	149,611	
New Dispatcher Position	1	3,869	3,869	9 months
		Total	\$225,706	
001 521 2302	Health Insurance -Dependent Subsidy			
Health Ins- Dependent- Admin	11	872	9,592	
Health Ins- Dependent- Exec Sw	3	872	2,616	
Health Ins- Dependent- Sworn	29	872	25,288	
New Dispatcher Position	1	654	654	9 Months
		Total	\$38,150	
001 521 2303	Life Insurance & EAP			
Life Insur/ EAP- Admin	1	1,614	1,614	
Life Insur/ EAP- Exec Sworn	1	825	825	
Life Insur/ EAP- Sworn Officer	1	5,207	5,207	
		Total	\$7,646	
001 521 2401	Workers' Compensation			
Part Time Administration	1	53	53	
Workers' Comp- Administration	1	707	707	
Workers' Comp- Crossing Guards	1	1,009	1,009	
Workers' Comp- Exec Sworn	1	5,060	5,060	
Workers' Comp- Part-Time	1	1,125	1,125	
Workers' Comp- Sworn Officers	1	32,495	32,495	
		Total	\$40,449	
001 521 3103	Membership Dues			
Membership Dues	1	750	750	
		Total	\$750	
001 521 3421	Employee Testing			
Employee Testing for Crashes	1	580	580	
		Total	\$580	
001 521 3521	Special Investigation Account			
Investigative Expenses/DNA	1	5,000	5,000	Special & DNA
		Total	\$5,000	
001 521 4051	Travel and Per Diem			
Meals & Per Diem	1	3,000	3,000	
Travel & Hotel	1	4,000	4,000	
		Total	\$7,000	
001 521 4051 8212	Travel and Per Diem			
Meals & Per Diem/CRA	1	1,000	1,000	
Travel & Hotel/CRA	1	1,000	1,000	
		Total	\$2,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Police Department
FY 14 Itemized Budget for Cost Center - 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 521 4111	Communications			
Annual Radio Contract	1	17,200	17,200	95 radios
In-Car Wireless Service	1	16,000	16,000	33 cars
PDA's and Cell Phones	1	4,100	4,100	7 phones
Uncovered Radio Repairs	1	4,000	4,000	Outside Contract
		Total	\$41,300	
001 521 4111 8212	Communications - CRA Sub Plan			
6 CRA Officer Cell Phones	1	2,400	2,400	
		Total	\$2,400	
001 521 4212	Postage/Mailing Service			
CH Postage Meter	1	250	250	
Overnight Shipping	1	600	600	
		Total	\$850	
001 521 4300	Utility Services			
City of Palmetto Utility	12	500	6,000	
FPL	12	2,200	26,400	
		Total	\$32,400	
001 521 4405	Operating Lease			
Canon - New Lease - Records	6	295	1,770	Payment# 1-6 of 36
Canon - New Lease - Squad Rm	9	218	1,962	Payment# 1-9 of 36
Canon - New Maint - Records	6	25	150	Monthly
Canon - New Maint - Squad Rm	9	75	675	Monthly
Canon 3235I - Lease - Squad Rm	3	218	654	Payment# 34-36 of 36
Canon 3235I - Maint - Squad Rm	3	75	225	Monthly
Canon 6055 - Lease - Records	6	295	1,770	Payment# 30-36 of 36
Canon 6055 - Maint - Records	6	25	150	Monthly
		Total	\$7,356	
001 521 4512	Insurance			
A-3 Fiduciary Bond	1	167	167	Oct 13
D-5 Police AD&D	1	341	341	Oct 13
D-5 State Mandated AD & D	1	1,967	1,967	Oct 13
D-6 Executive Travel Policy	1	65	65	Oct 13 Chief
Gen Liab, Auto, Property Ins	4	14,675	58,700	Quarterly
New Auto - Overlap Auto Ins	1	300	300	
PD Pension Waiver of Resource	1	138	138	Annual
		Total	\$61,678	
001 521 4599	Insurance Contingency			
Insurance Contingency	1	5,000	5,000	
		Total	\$5,000	
001 521 4634	Repair & Maintenance			
AC Maint Contract	1	1,600	1,600	
Fire Ext Maint Contract	1	1,000	1,000	
Generator Maint Contract	1	1,600	1,600	Annual
Misc AC Repairs	1	2,000	2,000	
Misc Build & Plumbing Repairs	1	2,000	2,000	
		Total	\$8,200	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Police Department
FY 14 Itemized Budget for Cost Center - 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 521 4640	Vehicle Repair & Maintenance			
Vehicle Maintenance	1	60,000	60,000	Repair,service,tires
		Total	\$60,000	
001 521 4640 8212	Vehicle Repair & Maint - CRA Plan			
Vehicle Maintenance/ CRA	1	3,400	3,400	Repair,service,tires
		Total	\$3,400	
001 521 4751	Printing and Binding			
Business Cards/ Stationery	1	500	500	
Copy Service- Forms	1	1,000	1,000	Misc. Printing
Printing Three-part Forms	1	750	750	
		Total	\$2,250	
001 521 4751 8212	Printing and Binding			
Community Policing Materials	1	1,500	1,500	
		Total	\$1,500	
001 521 4904 8212	Partnership/Sponsorship - CRA Plan			
Crime Stoppers Partnership	1	2,500	2,500	
		Total	\$2,500	
001 521 5112	Office Supplies			
Copy Paper	1	1,500	1,500	
Office Supplies	1	2,500	2,500	
Printer/Copier Cartridges	1	1,250	1,250	
Records Supplies	1	750	750	
		Total	\$6,000	
001 521 5200	Hurricane Supplies			
Food and Water	1	3,000	3,000	
		Total	\$3,000	
001 521 5215	Fuel and Lubricants			
Non-CRA Fleet	1	100,000	100,000	
		Total	\$100,000	
001 521 5215 8212	Fuel and Lubricants - CRA Sub Plan			
Fuel-CRA Cars	1	47,040	47,040	
		Total	\$47,040	
001 521 5223	Operating Expenses			
Ammo & Targets	1	5,000	5,000	
Annual AED Maintenance	1	300	300	
Annual Biohazard Disposal	1	500	500	
Community Policing Materials	1	1,000	1,000	
Consumable Supplies	1	3,000	3,000	
Duty Equipment	1	7,000	7,000	
Hepatitis Shots	1	1,000	1,000	28 shots
K-9 Equipment & Food	1	4,000	4,000	For three dogs
Replay System Support	1	3,500	3,500	
Summer Slam Community Event	1	1,000	1,000	
Vehicle Cleaning Supplies	1	500	500	
		Total	\$26,800	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Police Department
FY 14 Itemized Budget for Cost Center - 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 521 5226	PD Special Programs			
Honor The Badge	1	1,500	1,500	
		Total	\$1,500	
001 521 5242	Small Tools/Equipment			
Ballistic Vests 6 vest	1	0	0	Moved to Grant 9006
Enf Meter Calibration	1	4,000	4,000	
TLO Data Membership	1	2,000	2,000	CID Invest.
		Total	\$6,000	
001 521 5242 9006	Small Tool/Equip Bulletproof Vest			
Ballistic Vest Total of 6	1	2,500	2,500	Grant Match 50%
		Total	\$2,500	
001 521 5251	Uniform Purchases and Cleaning			
Dry Cleaning & Alterations	1	13,000	13,000	
Safety Vests, Polos, Hats	1	2,500	2,500	
Uniforms	1	6,000	6,000	
		Total	\$21,500	
001 521 5412	Publications			
Law Publications	1	500	500	
Legal Handbooks	50	16	800	
		Total	\$1,300	
001 521 5414	Accreditation			
Accreditation Annual	1	1,600	1,600	CFA, FLA PAC
Conferences & Training	1	2,500	2,500	
Power DMS Annual	1	2,500	2,500	
		Total	\$6,600	
001 521 5513	Technical/Training			
Department Training	1	6,000	6,000	
Range Fees- Pistol, Rifle	1	3,500	3,500	MTI,Logue Rd
		Total	\$9,500	
001 521 5513 8212	Technical/Training			
Training for CRA Officers	1	1,200	1,200	
		Total	\$1,200	
001 521 6401	Machinery and Equipment			
2013 PD Allocation Grant	1	0	0	Moved to 9018
Charger - Detective	1	30,750	30,750	Law Enf Impact Fees
		Total	\$30,750	
001 521 6401 9018	Machinery and Equipment			
PD License Plate Reader	1	1,600	1,600	Contingency
		Total	\$1,600	
001 521 6449	PD Capital Leases			
Tahoe- Admin	1	36,750	36,750	Chief Wells
Tahoe- K-9 Units	2	43,000	86,000	Replace 608,609
		Total	\$122,750	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Police Department
FY 14 Itemized Budget for Cost Center - 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 521 7101	Princ - Lease			
FA#20014-20016 2010 Crown Vic	2	5,530	11,059	Payment# 15-16F
FA#20038-20040 2011 Crown Vic	4	6,199	24,794	Payment# 11-14 of 16
FA#20061 Mitel Phone System	4	1,497	5,988	Payment# 11-14 of 16
FA#20087-20102 Radios	4	3,958	15,832	Payment# 8-11 of 16
FA#20103,20127-20129,20132 Car	4	7,478	29,912	Payment# 8-11 of 16
FA#20151,20155 Car 46/47/57-60	4	5,177	20,708	Payment# 3-6 of 16
		Total	\$108,293	
001 521 7201	Int Exp - Lease			
FA#20014-20016 2010 Crown Vic	2	63	126	Payment# 15-16F
FA#20038-20040 2011 Crown Vic	4	175	700	Payment# 11-14 of 16
FA#20061 Mitel Phone System	4	43	172	Payment# 11-14 of 16
FA#20087-20102 Radios	4	143	572	Payment# 8-11 of 16
FA#20103,20127-20129,20132 Car	4	271	1,084	Payment# 8-11 of 16
FA#20151,20155 Car 46/47/57-60	4	265	1,060	Payment# 3-6 of 16
		Total	\$3,714	
001 521 7305	New Lease			
New Debt Service for Lease	2	8,002	16,004	3 vehicles
		Total	\$16,004	
		Total Budget:	\$4,061,813	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Public Works Administration
Cost Center 540**

FUND: General Fund - 001
DEPARTMENT: Public Works

PRIMARY DUTIES

Public Works Administration is responsible for the daily planning, technical support, direction, and coordination of all Divisions activities. Divisions include: Water Distribution, Sewer Services, Reclaimed Water, Fleet Maintenance, Stormwater, Solid Waste, Parks and Recreation, Cross Connection, Road and Bridge, Building, Code Enforcement and Planning.

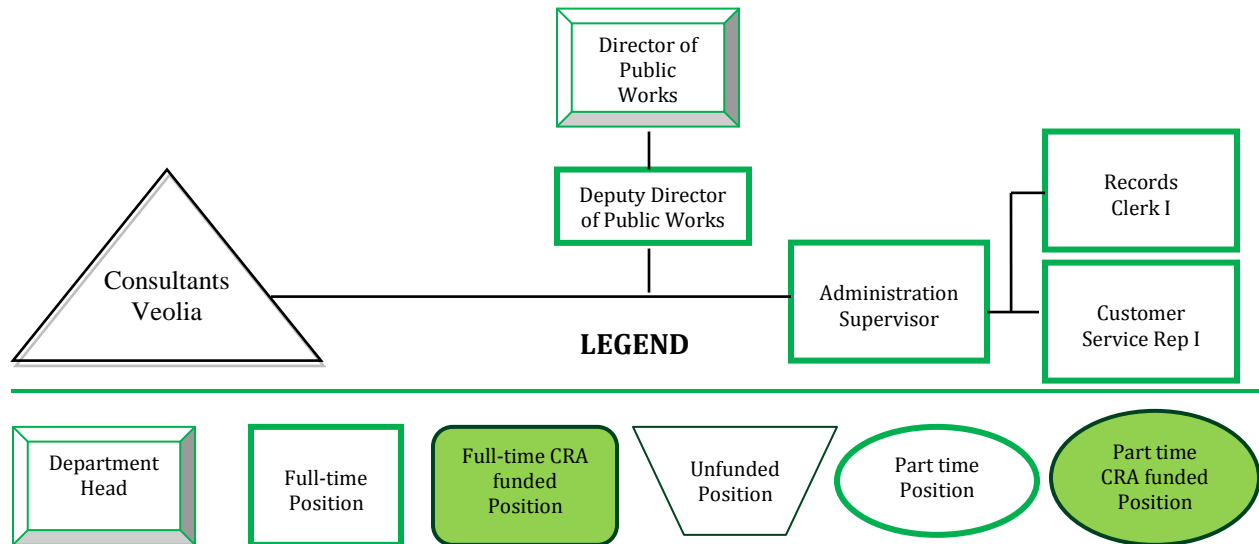
ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

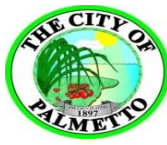
- To continue reaching for a higher degree of department efficiency in providing city services
- To aid each division to accomplish their goals and objectives
- To stay current with changing technologies with respect to all divisions
- To continue with all departmental digital imaging program.

**PUBLIC WORKS ADMINISTRATION
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Superintendent of Public Works	120/7	78,274	38,181	116,455	1.00
Deputy Dir of Administration	112/10	52,978	26,951	79,929	1.00
Records Clerk I	105/2	29,862	17,832	47,694	1.00
Customer Service Rep I	103/0	25,559	16,134	41,693	1.00
Director-Public Work	122S/3	83,970	14,237	98,207	1.00
Total Public Works Administration		270,643	113,335	383,978	5.00

COST CENTER ORGANIZATIONAL CHART





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Public Works Administration

001- 540-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
PUBLIC WORKS ADMINISTRATION EXPENSES						
1101	Executive Salaries	81,524	82,584	82,898	83,970	1.68%
1201	Regular Salaries	128,247	212,576	185,528	186,673	-12.19%
1401	Overtime	667	-	300	-	0.00%
2101	FICA Taxes	15,389	22,787	19,923	20,704	-9.14%
2221	Retirement General Employee	29,490	61,375	53,024	58,429	-4.80%
2301	Health and Dental Insurance	24,734	32,160	26,353	25,795	-19.79%
2302	Health Insurance -Dependent Subsidy	4,143	5,112	4,189	4,360	-14.71%
2303	Life Insurance & EAP	676	1,277	860	1,030	-19.34%
2401	Workers' Compensation	1,868	2,629	3,636	3,038	15.56%
2500	Unemployment Expense	7,150	-	-	-	0.00%
	PERSONNEL EXPENSES	293,888	420,500	376,711	383,999	-8.68%
3103	Membership Dues	-	-	-	446	100.00%
3116	Contract Services	13,698	14,070	14,070	12,028	-14.51%
3120	Engineering Services	9,822	-	-	10,000	0.00%
3421	Employee Testing	170	540	540	500	-7.41%
4051	Travel and Per Diem	159	300	281	300	0.00%
4111	Communications	704	1,416	1,316	1,596	12.71%
4212	Postage/Mailing Services	300	450	450	450	0.00%
4300	Utility Services	36,973	36,200	36,000	40,200	11.05%
4405	Operating Lease	3,712	4,779	3,832	3,994	-16.43%
4512	Insurance	10,079	11,467	11,464	7,836	-31.66%
4599	Insurance Contingency	811	5,000	4,782	5,000	0.00%
4634	Repair & Maintenance	4,279	14,211	15,000	17,200	21.03%
4640	Vehicle Repair & Maintenance	-	-	-	2,000	100.00%
4751	Printing and Binding	215	400	100	410	2.50%
4902	Issues to EMS	13,606	23,000	23,400	20,000	-13.04%
4903	Issues to North River Fire Department	26,401	35,000	35,000	32,000	-8.57%
5112	Office Supplies	596	1,000	1,000	700	-30.00%
5215	Fuel and Lubricants	22,965	3,300	2,874	2,900	-12.12%
5223	Operating Expenses	1,500	1,105	1,250	780	-29.41%
5239	Safety Program Expense	700	1,757	2,000	1,400	-20.32%
5242	Small Tools Minor Equipment	184	200	100	200	0.00%
5251	Uniform Purchases and Cleaning	153	750	223	750	0.00%
5401	Non-Capitalized Equipment	1,217	-	-	-	0.00%
5412	Publications	(30)	-	-	-	0.00%
5513	Technical/Training	596	1,046	888	693	-33.75%
	OPERATING EXPENSES	148,810	155,991	154,570	161,383	3.46%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Public Works Administration

001- 540- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
PUBLIC WORKS ADMINISTRATION EXPENSES					
6401 Machinery & Equipment	-	8,560	8,560	-	0.00%
CAPITAL EQUIPMENT PURCHASES	-	8,560	8,560	-	0.00%
7101 Principal - Lease	4,286	5,877	5,840	5,987	1.87%
7201 Interest Expense - Lease	331	280	316	172	-38.57%
DEBT SERVICE	4,617	6,157	6,156	6,159	0.03%
TOTAL EXPENSES	447,315	591,208	545,997	551,541	-6.71%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Public Works Administration
FY 14 Itemized Budget for Cost Center - 540

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 540 1101	Executive Salaries			
Director- Public Works	1	83,970	83,970	1469
		Total	\$83,970	
001 540 1201	Regular Salaries			
Customer Service Rep I	1	25,559	25,559	vacant
Deputy Dir of Administration	1	52,978	52,978	94
Records Clerk I	1	29,862	29,862	1415
Superintendent of Public Works	1	78,274	78,274	1510
		Total	\$186,673	
001 540 2101	FICA Taxes			
FICA Taxes- PW Admin	1	20,704	20,704	
		Total	\$20,704	
001 540 2221	Retirement General Employee			
Retirement Gen Emp- PW Admin	1	58,429	58,429	
		Total	\$58,429	
001 540 2301	Health Insurance			
Health Insurance- PW Admin	5	5,159	25,795	
		Total	\$25,795	
001 540 2302	Health Insurance -Dependent Subsidy			
Health Ins- Depend- PW Admin	5	872	4,360	
		Total	\$4,360	
001 540 2303	Life Insurance & EAP			
Life Insur/ EAP- PW Admin	1	1,030	1,030	
		Total	\$1,030	
001 540 2401	Workers' Compensation			
Workers' Comp- PW Admin	1	3,038	3,038	
		Total	\$3,038	
001 540 3103	Membership Dues			
Membership- American PW Assoc	1	246	246	Director
Membership- Tampa Area Safety	1	200	200	Renewal
		Total	\$446	
001 540 3116	Contract Services			
AED Physio-Control Shared Cost	1	289	289	On-Site Inspection
IMM Drug Screening Program	0	0	0	See HR Budget
Janitorial Services	12	655	7,860	PW Facilities
Pest Control Quarterly	4	80	320	PW Facilities
Sonitrol Security Monitoring	4	766	3,064	PW Facilities
Syn-Tech Systems Maint Agree	1	495	495	05/27/14 - 05/26/15
		Total	\$12,028	
001 540 3120	Engineering Services			
Engineering Services	1	10,000	10,000	as needed
		Total	\$10,000	
001 540 3421	Employee Testing			
Drug/Alcohol Testing On-Site	1	500	500	as needed
		Total	\$500	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Public Works Administration
FY 14 Itemized Budget for Cost Center - 540

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 540 4051	Travel and Per Diem			
Travel and Per Diem	1	300	300	as needed
		Total	\$300	
001 540 4111	Communications			
Cell Service-Project Inspect	12	18	216	English
Cell Service-PW Cust Serv	12	5	60	
Cell Service-PW Deputy Admin	12	10	120	Johnson
Cell Service-PW Director	12	50	600	Tusing
Cell Service-PW Supervisor	12	50	600	Vargas
		Total	\$1,596	
001 540 4212	Postage/Mailing Service			
Pitney Bowes DM100 Refill	1	450	450	refill as needed
		Total	\$450	
001 540 4300	Utility Services			
City of Palmetto Utility	12	1,750	21,000	
FPL	12	1,600	19,200	
		Total	\$40,200	
001 540 4405	Operating Lease			
Canon - New Lease	9	187	1,679	Payment# 1-9 of 36
Canon - New Maint	9	92	828	Monthly
Canon C5035 - Lease	3	187	560	Payment# 34-36 of 36
Canon C5035 - Maint	3	92	277	Monthly
Postage Meter Lease	4	163	651	Quarterly Ends 1/15
		Total	\$3,994	
001 540 4512	Insurance			
B-2 Fuel Tank Premium	1	715	715	August 14
D-6 Executive Travel	1	65	65	Oct 13 PW Director
Gen Liab, Auto, Property Ins	4	1,764	7,056	Quarterly
		Total	\$7,836	
001 540 4599	Insurance Contingency - Vehicle			
Insurance Deductibles	1	5,000	5,000	
		Total	\$5,000	
001 540 4634	Repair & Maintenance			
Aboveground Tank Repairs	1	1,000	1,000	as needed
AC Maintenance	1	700	700	as needed
Electric Gate Repairs	1	500	500	as needed
Maintenance- City Buildings	1	15,000	15,000	as needed
		Total	\$17,200	
001 540 4640	Vehicle Repair & Maintenance			
FA#17323 Durango, 4-D,2004	1	500	500	Director
FA#17325 Ford Ranger, 2004	1	500	500	Project Inspector
FA#17333 Ford Ranger, 2004	1	500	500	Vacant/Spare
FA#17433 Ford F150, 2005	1	500	500	Superintendent
		Total	\$2,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Public Works Administration
FY 14 Itemized Budget for Cost Center - 540

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 540 4751	Printing and Binding			
Business Card Reorders	2	55	110	as needed
Engineering Printing Jeffcoat	1	300	300	as needed
		Total	\$410	
001 540 4902	Issues to EMS			
Expenses passed thru to EMS	1	20,000	20,000	
		Total	\$20,000	
001 540 4903	Issues to North River RD			
Expenses passed thru to NRFD	1	32,000	32,000	
		Total	\$32,000	
001 540 5112	Office Supplies			
Office Supplies	1	500	500	as needed
Paper for Plotter 24x50 yds	1	200	200	as needed
		Total	\$700	
001 540 5215	Fuel and Lubricants			
Fuel/Lubricant as needed	4	725	2,900	as needed
		Total	\$2,900	
001 540 5223	Operating Expenses			
Annual Copier Property Tax	1	180	180	Annually
Coffee/ Water Services	1	400	400	as needed
Printer Cartridges/Toners	1	200	200	as needed
		Total	\$780	
001 540 5239	Safety Program Expense			
Fire Extinguisher Maintenance	1	1,000	1,000	Annually
PPE Safety Footwear	3	100	300	Dir/Supt/Prj Inspect
PPE Vest/Safety Glasses, etc	1	100	100	as needed/ warehouse
		Total	\$1,400	
001 540 5242	Small Tools/Equipment			
Field Equipment/ Stakes, etc	1	200	200	as needed/ Warehouse
		Total	\$200	
001 540 5251	Uniform Purchases and Cleaning			
City Shirts- Director	5	25	125	Tusing
City Shirts- Project Inspector	5	25	125	English
City Shirts- Superintendent	5	25	125	Vargas
City Shirts-CS 1	5	25	125	vacant
City Shirts-CS II/Records	5	25	125	Kieffer
City Shirts-Deputy Dir Admin	5	25	125	Johnson
		Total	\$750	
001 540 5513	Technical/Training			
Seminar/Conference - Excel	4	99	396	as needed
Seminar/Conference - Word	3	99	297	as needed
		Total	\$693	
001 540 7101	Princ - Lease			
FA#20061 Mitel Phone System	4	1,497	5,987	Payment# 11-14 of 16
		Total	\$5,987	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Public Works Administration
FY 14 Itemized Budget for Cost Center - 540

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 540 7201 FA#20061 Mitel Phone System	Int Exp - Lease 4	43	172	Payment# 11-14 of 16
		Total	\$172	
		Total Budget:	\$551,541	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Planning Department
Cost Center 543**

FUND: General Fund - 001
DEPARTMENT: Public Works

PRIMARY DUTIES

The Planning Department is responsible for long and short term planning, zoning, and land use codes. It coordinates the review of all land development related projects within the City and writes ordinances, resolutions and comprehensive plan amendments. The Planning Department assists to ensure the compliance of the City codes and goals through enhancing and improving its appearance, and maintaining the infrastructure and historic preservation.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Process Comprehensive Plan amendments to comply with all applicable state regulations.
- Continue to implement new land development code within statutory time frame.
- Assist the public with zoning and land use process.
- Provide excellent service to residents and customers on all planning related matters.

WORKLOAD MEASURES

	2012-2013 Actual	2013-14 Projected
Number of projects taken to Staff Development Review [SDR]	12	12
Number of annexations	0	1
Amount of land annexed [Acres]	0	1
Conditional use permits	2	4
Plan Amendments	0	2
Rezoning	0	2
Vacations	1	2
Variances	1	2
General Development Plan	2	2
Development Agreement	1	2
Final Plat	0	2
Code Changes	2	4
Final Site Plan	0	10
Addressing	45	50
2013 Comprehensive Plan Text Amendments [Water Supply Plan]	1	0
Downtown Design Code	1	0
Lot Splits	1	0
Tree City Certification	1	1

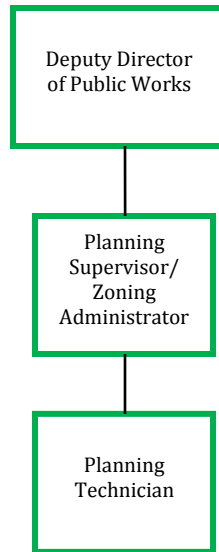


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**PLANNING DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Planning Sup/Zoning Admin.	120/2	62,079	30,542	92,621	1.00
Planning Technician	105/3	30,739	18,178	48,917	1.00
Total Planning		92,818	48,720	141,538	2.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Planning Department

001- 543-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
PLANNING DEPARTMENT EXPENSES						
1201	Regular Salaries	90,372	92,353	92,693	92,818	0.50%
1401	Overtime	7	-	-	-	0.00%
2101	FICA Taxes	6,834	7,065	7,059	7,101	0.51%
2221	Retirement General Employee	20,903	26,330	26,483	29,052	10.34%
2301	Health and Dental Insurance	11,590	10,720	10,720	10,318	-3.75%
2302	Health Insurance -Dependent Subsidy	1,904	1,704	1,704	1,744	2.35%
2303	Life Insurance & EAP	285	343	306	352	2.62%
2401	Workers' Compensation	143	113	144	153	35.40%
	PERSONNEL EXPENSES	132,038	138,628	139,109	141,538	2.10%
3101	Consult/Contract Services	3,131	5,700	6,000	5,000	-12.28%
3108	Legal Services - Pass Thru	-	-	-	5,000	0.00%
3109	Legal Ads Pass-Thru	6,514	5,000	3,500	-	-100.00%
3110	Engineering Fees Pass Thru	13,211	15,000	6,000	15,000	0.00%
3116	Contract Services	(376)	-	-	-	0.00%
4051	Travel and Per Diem	25	200	-	600	200.00%
4212	Postage/Mailing Services	300	300	300	300	0.00%
4405	Operating Lease	184	516	200	500	-3.10%
4512	Insurance	1,596	2,260	2,260	1,824	-19.29%
4751	Printing and Binding	141	445	445	200	-55.06%
4891	Promotional Advertising	-	-	-	200	100.00%
5112	Office Supplies	227	224	224	500	123.21%
5223	Operating Expenses	1,379	500	500	500	0.00%
5239	Safety Program Expense	-	60	-	60	0.00%
5242	Small Tools/Equipment	-	35	-	35	0.00%
5412	Publications	-	100	-	100	0.00%
5513	Technical/Training	115	500	118	500	0.00%
	OPERATING EXPENSES	26,447	30,840	19,547	30,319	-1.69%
	TOTAL EXPENSES	158,485	169,468	158,656	171,857	1.41%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Planning Department
FY 14 Itemized Budget for Cost Center - 543

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 543 1201	Regular Salaries			
Planning Sup/ Zoning Admin	1	62,079	62,079	1475
Planning Technician	1	30,739	30,739	1483
		Total	\$92,818	
001 543 2101	FICA Taxes			
FICA Taxes	1	7,101	7,101	
		Total	\$7,101	
001 543 2221	Retirement General Employee			
Retirement General Employee	1	29,052	29,052	
		Total	\$29,052	
001 543 2301	Health Insurance			
Health Insurance	2	5,159	10,318	
		Total	\$10,318	
001 543 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	2	872	1,744	
		Total	\$1,744	
001 543 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	352	352	
		Total	\$352	
001 543 2401	Workers' Compensation			
Workers' Compensation	1	153	153	
		Total	\$153	
001 543 3101	Consulting			
Consult/Contract Services	1	5,000	5,000	
		Total	\$5,000	
001 543 3108	Legal Ads Pass Thru			
Legal Ads Pass Thru	1	5,000	5,000	
		Total	\$5,000	
001 543 3110	Engineering Fees Pass Thru			
Engineering Fees Pass Thru	1	15,000	15,000	
		Total	\$15,000	
001 543 4051	Travel and Per Diem			
Seminar/Conference	1	600	600	
		Total	\$600	
001 543 4212	Postage/Mailing Service			
Refill to Postage Machine	1	300	300	
		Total	\$300	
001 543 4405	Operating Lease			
Operating Lease	1	500	500	
		Total	\$500	
001 543 4512	Insurance			
Gen Liab, Auto, Property Ins	4	456	1,824	Quarterly
		Total	\$1,824	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Planning Department
FY 14 Itemized Budget for Cost Center - 543

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 543 4751				
Printing and Binding				
Business Cards/Public Notice	1	200	200	
		Total	\$200	
001 543 4891				
Promotional Advertising				
Planning Promo	1	200	200	as needed
		Total	\$200	
001 543 5112				
Office Supplies				
Pen/Pencil/Folders, etc	1	500	500	
		Total	\$500	
001 543 5223				
Operating Expenses				
Printer Cartridges, Janitorial	1	500	500	
		Total	\$500	
001 543 5239				
Safety Program Expense				
PPE, Safety Training	1	60	60	
		Total	\$60	
001 543 5242				
Small Tools/Equipment				
Office Label Machine	1	35	35	
		Total	\$35	
001 543 5412				
Publications				
Planning Code Books	1	100	100	
		Total	\$100	
001 543 5513				
Technical/Training				
Short Course/Word, Excel, etc	1	500	500	
		Total	\$500	
		Total Budget:	\$171,857	



**Fleet Department
Cost Center 549**

FUND: General Fund - 001
DEPARTMENT: Public Works

PRIMARY DUTIES

The Fleet Department is responsible for the repair and maintenance of vehicles, tractors, off road vehicles, generators, light and heavy equipment so all services to the City customers can be provided as necessary in a safe vehicle.

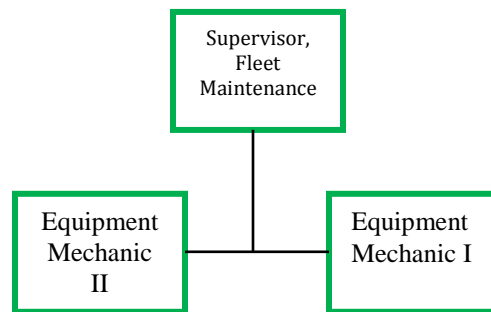
ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Continue to keep all equipment and vehicles in good, safe running order
- Update training to ensure state-of-the-art maintenance procedures are employed on the newer vehicles

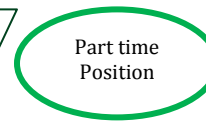
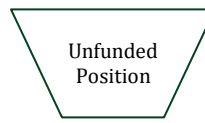
**FLEET DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Equipment Mechanic I	107/3	33,889	20,011	53,900	1.00
Equipment Mechanic II	110/9	46,681	25,280	71,961	1.00
Supervisor, Fleet Maint.	113/8	52,496	27,676	80,172	1.00
Total Fleet Management		133,066	72,967	206,033	3.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Fleet Maintenance Department

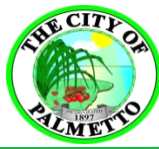
001- 549-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
FLEET MAINTENANCE DEPARTMENT EXPENSES						
	EXPENSES					
1201	Regular Salaries	130,518	132,548	133,045	133,066	0.39%
1401	Overtime	165	250	350	250	0.00%
2101	FICA Taxes	9,661	10,159	9,978	10,199	0.39%
2221	Retirement General Employee	30,207	37,860	38,077	41,728	10.22%
2301	Health and Dental Insurance	18,966	16,080	16,080	15,477	-3.75%
2302	Health Insurance -Dependent Subsidy	3,153	2,556	2,556	2,616	2.35%
2303	Life Insurance & EAP	450	494	437	507	2.63%
2401	Workers' Compensation	2,225	1,870	2,234	2,543	35.99%
	PERSONNEL EXPENSES	195,345	201,817	202,757	206,386	2.26%
4051	Travel and Per Diem	2	531	531	550	3.58%
4111	Communications	50	240	240	240	0.00%
4415	Rental Expenses	1,535	2,000	1,700	2,000	0.00%
4512	Insurance	3,541	3,501	3,480	3,776	7.85%
4634	Repair & Maintenance	2,423	5,092	4,000	5,000	-1.81%
4751	Printing and Binding	55	-	-	-	0.00%
5112	Office Supplies	6	50	50	50	0.00%
5215	Fuel and Lubricants	1,949	1,500	1,348	1,500	0.00%
5223	Operating Expenses	1,857	2,000	1,750	2,100	5.00%
5239	Safety Program Expense	189	350	200	400	14.29%
5242	Small Tools/Equipment	892	1,386	1,000	1,500	8.23%
5251	Uniform Purchases and Cleaning	723	869	869	902	3.80%
5401	Non-Capitalized Equipment	1,718	1,000	984	-	-100.00%
5412	Publications	-	-	-	1,740	100.00%
5513	Technical/Training	1,680	2,549	1,555	900	-64.69%
	OPERATING EXPENSES	16,620	21,068	17,707	20,658	-1.95%
6401	Machinery and Equipment	16,613	11,300	11,300	7,750	-31.42%
	CAPITAL EQUIPMENT PURCHASES	16,613	11,300	11,300	7,750	-31.42%
	TOTAL EXPENSES	228,578	234,185	231,764	234,794	0.26%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Fleet Maintenance
FY 14 Itemized Budget for Cost Center - 549

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 549 1201	Regular Salaries			
Equipment Mechanic I	1	33,889	33,889	1189
Equipment Mechanic II	1	46,681	46,681	947
Supervisor, Fleet Maint	1	52,496	52,496	62
		Total	\$133,066	
001 549 1401	Overtime			
Emergency Call-Out	1	250	250	
		Total	\$250	
001 549 2101	FICA Taxes			
FICA Taxes	1	10,199	10,199	
		Total	\$10,199	
001 549 2221	Retirement General Employee			
Retirement General Employee	1	41,728	41,728	
		Total	\$41,728	
001 549 2301	Health Insurance			
Health Insurance	3	5,159	15,477	
		Total	\$15,477	
001 549 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	3	872	2,616	
		Total	\$2,616	
001 549 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	507	507	
		Total	\$507	
001 549 2401	Workers' Compensation			
Workers' Compensation	1	2,543	2,543	
		Total	\$2,543	
001 549 4051	Travel and Per Diem			
Out of Town Travel	1	550	550	
		Total	\$550	
001 549 4111	Communications			
Cell Service-Fleet Maint	12	20	240	Pittman
		Total	\$240	
001 549 4415	Rental Expenses			
Torch Tanks Shop Rags	1	2,000	2,000	
		Total	\$2,000	
001 549 4512	Insurance			
B-1 Pollution	1	400	400	Oct 13
Gen Liab, Auto, Property Ins	4	844	3,376	Quarterly
		Total	\$3,776	
001 549 4634	Repair & Maintenance			
Gas Pumps Check-Rack Inspected	1	808	808	
Service Air Compressor	1	1,192	1,192	
		Total	\$2,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Fleet Maintenance
FY 14 Itemized Budget for Cost Center - 549

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 549 4640	Vehicle Repair & Maintenance			
FA#17443 Vehicle Maintenance	1	3,000	3,000	Fleet Supervisor
		Total	\$3,000	
001 549 5112	Office Supplies			
Pens, Pencils, Paper	1	50	50	
		Total	\$50	
001 549 5215	Fuel and Lubricants			
#775, #17443 Diesel Can	1	1,500	1,500	
		Total	\$1,500	
001 549 5223	Operating Expenses			
Misc Nuts Grease Safety-Kleen	1	2,100	2,100	
		Total	\$2,100	
001 549 5239	Safety Program Expense			
Boots	3	100	300	John Rick Arturo
Misc PPE Central Store	1	100	100	
		Total	\$400	
001 549 5242	Small Tools/Equipment			
Misc Screwdrivers, Wrenches	1	1,000	1,000	
Quick Change Tire Tool	1	500	500	
		Total	\$1,500	
001 549 5251	Uniform Purchases and Cleaning			
Change Out	1	200	200	
Chavez, A.	52	5	234	
Pawlikowski, J.	52	5	234	
Pittman, R.	52	5	234	
		Total	\$902	
001 549 5412	Publications			
ATN Renewal	1	180	180	
Identify Replace Aldatabetter	1	1,560	1,560	
		Total	\$1,740	
001 549 5513	Technical/Training			
C.D.L.	1	100	100	
Technical Training	1	800	800	
		Total	\$900	
001 549 6401	Machinery & Equipment			
EEMS327 Versus Pro Scanner	1	7,750	7,750	see hard copy
		Total	\$7,750	
		Total Budget:	\$234,794	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Parks and Recreation Department
Cost Center 572**

**FUND: General Fund - 001
DEPARTMENT: Public Works**

PRIMARY DUTIES

The Parks Department is responsible for the natural beauty and maintenance of landscaping and irrigation for all city parks, city buildings, cemeteries, and city right of ways to include all State Mowing contracts. Repair and maintenance of all Park facilities to ensure all parks, buildings and equipment are in good condition and safe for the public.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

To provide excellent community services by maintaining an accessible, attractive, safe system of parks, open spaces and facilities to promote recreational and educational opportunities to be enjoyed by local residents and visitors to the City of Palmetto.

The Parks Department is responsible for the maintenance of approximately 300 acres of property; which include Riverside Parks East and West, Sutton and Lamb Parks, 17th Street Park, Hidden Lakes, Hydrant Park and neighborhood parks throughout the City of Palmetto and all CRA District properties. Other areas include: the Historic Cemetery, the Palmetto Estuary Preserve and the Gateways into the City.

Other objectives and targets to be measured throughout the year:

- Insure safe use of park facilities by residents/visitors/patrons.
- Mowing, fertilization, trash removal, and trimming at all 10+ park locations
- Total maintenance of trees throughout the City park system.
- Issue permits for all tree removals.
- Removal of graffiti in parks and neighborhood areas.
- Plant and maintain landscaping throughout the City.
- Clean and service all park facilities and prepare all pavilions for playground and picnic events.

WORKLOAD MEASURES	2011-2012 ACTUAL	2012-2013 PROJECTED	2013-2014 GOAL
Number of acres mowed	300+	300+	300+
Number of park rentals	120	150	75
Number of festivals	10	12	12
Number of special functions	65	70	70

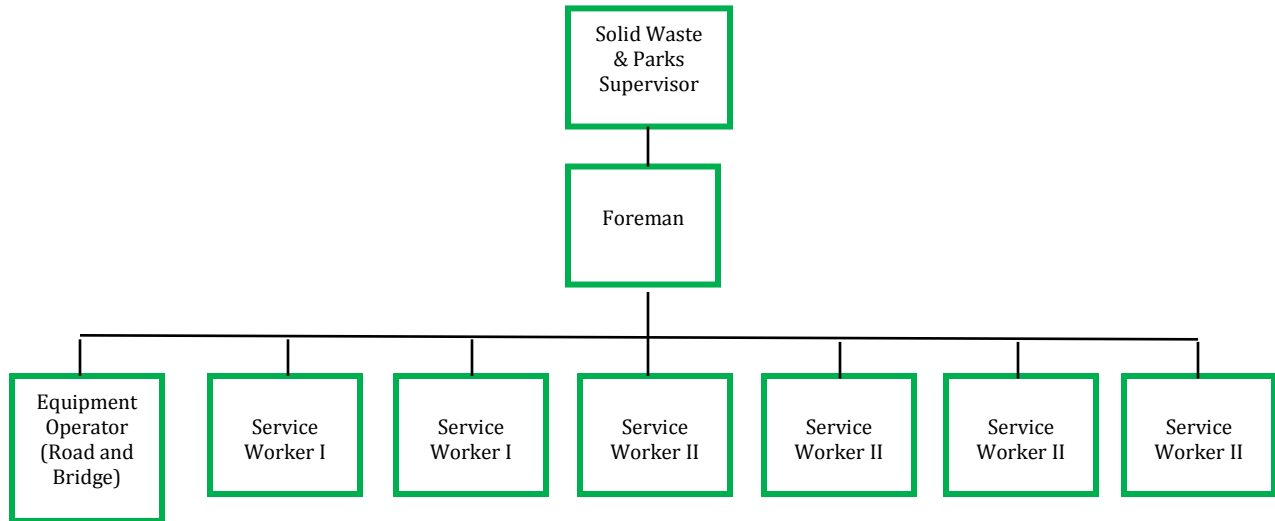


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**PARKS AND RECREATION DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Service Worker II	105/6	33,531	19,974	53,505	1.00
Foreman	107/6	36,967	21,401	58,368	1.00
Service Worker II	105/5	32,574	19,577	52,151	1.00
Service Worker II	105/6	33,531	19,974	53,505	1.00
Supervisor	112/3	43,253	24,011	67,264	1.00
Service Worker I	103/0	25,559	16,664	42,223	1.00
Deputy Dir. Parks & Public Bldgs.	120/5	67,716	34,169	101,885	1.00
Service Worker II	105/10	28,180	17,752	45,932	1.00
Service Worker I	103/1	26,311	16,977	43,288	1.00
Total Parks and Recreation		327,622	190,499	518,121	9.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Parks and Recreation Department

001- 572-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
PARKS AND LANDSCAPING EXPENSES						
1201	Regular Salaries	377,595	346,970	330,495	327,622	-5.58%
1401	Overtime	5,989	4,500	4,000	4,500	0.00%
2101	FICA Taxes	28,294	26,887	25,385	25,465	-5.29%
2221	Retirement General Employee	70,984	89,481	85,826	103,954	16.17%
2301	Health and Dental Insurance	63,220	48,240	45,113	46,431	-3.75%
2302	Health Insurance -Dependent Subsidy	10,510	7,668	7,171	7,848	2.35%
2303	Life Insurance & EAP	1,296	1,313	1,013	1,398	6.47%
2401	Workers' Compensation	7,829	5,777	6,644	7,432	28.65%
	PERSONNEL EXPENSES	565,717	530,836	505,647	524,650	-1.17%
3116	Contract Services	855	1,515	1,000	20,815	1273.93%
3416	Lot Clearing	2,150	4,000	2,425	4,000	0.00%
4051	Travel and Per Diem	-	880	-	880	0.00%
4111	Communications	935	1,080	1,080	1,080	0.00%
4300	Utility Services	24,674	23,250	23,000	24,000	3.23%
4415	Rental Expenses	781	1,000	750	1,000	0.00%
4512	Insurance	24,132	20,925	20,920	20,924	0.00%
4634	Repair & Maintenance	33,476	20,168	24,000	25,000	23.96%
4751	Printing and Binding	-	100	-	100	0.00%
5112	Office Supplies	88	400	400	500	25.00%
5200	Hurricane Materials/Supplies	-	2,000	2,000	2,000	0.00%
5211	Chemicals	8,411	9,800	8,000	10,000	2.04%
5215	Fuel and Lubricants	36,140	24,500	26,480	25,500	4.08%
5217	Irrigation Supplies	1,256	2,425	2,500	3,000	23.71%
5220	Tree and Landscape Fund	-	1,200	1,200	1,200	0.00%
5221	Landscaping Material	100	2,500	2,500	2,500	0.00%
5223	Operating Expenses	11,796	13,590	14,500	10,900	-19.79%
5239	Safety Program Expense	1,642	2,700	1,000	3,200	18.52%
5242	Small Tools/Equipment	2,633	8,534	8,534	8,500	-0.40%
5251	Uniform Purchases and Cleaning	2,216	2,112	2,393	2,340	10.80%
5271	Fairs & Festivals	29,500	29,500	29,120	30,000	1.69%
5272	Palmetto Historical Park	-	-	-	1,360	0.00%
5273	Historical Cemetery Maintenance	-	1,000	1,000	500	-50.00%
5274	Agricultural Museum	2,992	2,296	2,296	7,968	247.04%
5401	Non-Capitalized Equipment	4,735	1,500	600	-	-100.00%
5513	Technical/Training	553	1,000	530	1,000	0.00%
	OPERATING EXPENSES	189,065	177,975	176,228	208,267	17.02%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Parks and Recreation Department

001- 572-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
PARKS AND LANDSCAPING EXPENSES						
6401	Machinery & Equipment	-	11,500	10,857	19,000	0.00%
	CAPITAL EQUIPMENT PURCHASES	-	11,500	10,857	19,000	0.00%
9390	Transfer Out - Capital Projects	160,632	-	-	-	0.00%
	TRANSFERS	160,632	-	-	-	0.00%
	TOTAL EXPENSES	915,414	720,311	692,732	751,917	4.39%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Parks & Recreation Department
FY 14 Itemized Budget for Cost Center - 572

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 572 1201	Regular Salaries			
Deputy Dir Parks/ Public Bldgs	1	67,716	67,716	191
Foreman	1	36,967	36,967	903
Service Worker I	1	26,311	26,311	1438
Service Worker I	1	25,559	25,559	1521
Service Worker II	1	28,180	28,180	vacant
Service Worker II	1	32,574	32,574	1272
Service Worker II	1	33,531	33,531	1217
Service Worker II	1	33,531	33,531	987
Supervisor	1	43,253	43,253	963
		Total	\$327,622	
001 572 1401	Overtime			
Emergency Call Outs	1	500	500	
Special Function, Festivals	1	2,000	2,000	
Weekly Parks Reservations	1	2,000	2,000	
		Total	\$4,500	
001 572 2101	FICA Taxes			
FICA Taxes	1	25,465	25,465	
		Total	\$25,465	
001 572 2221	Retirement General Employee			
Retirement General Employee	1	103,954	103,954	
		Total	\$103,954	
001 572 2301	Health Insurance			
Health Insurance	9	5,159	46,431	
		Total	\$46,431	
001 572 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	9	872	7,848	
		Total	\$7,848	
001 572 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	1,398	1,398	
		Total	\$1,398	
001 572 2401	Workers' Compensation			
Workers' Compensation	1	7,432	7,432	
		Total	\$7,432	
001 572 3116	Contract Services			
Pest Control	1	420	420	Park Buildings
Sonitrol Monitoring	1	395	395	17th Street Park
Temporary contract labor	1	20,000	20,000	
		Total	\$20,815	
001 572 3416	Lot Clearing			
Emergency Tree Removal	1	1,500	1,500	City Wide
Mangrove Trimming	1	2,500	2,500	Riverfront Parks
		Total	\$4,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Parks & Recreation Department
FY 14 Itemized Budget for Cost Center - 572

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 572 4051	Travel and Per Diem			
Aquatics Classes Required CEU	1	880	880	Seger 191
		Total	\$880	
001 572 4111	Communications			
Cell Service-Parks Dep Direct	1	420	420	Seger
Cell Service-Parks Supervisor	1	660	660	Michener
		Total	\$1,080	
001 572 4300	Utility Services			
Electricity - Parks	1	12,000	12,000	See Hard Copy
Water Usage - Parks	1	12,000	12,000	
		Total	\$24,000	
001 572 4415	Rental Expenses			
Misc Rental of Equipment	1	600	600	
Port-o-Let Rentals	1	400	400	
		Total	\$1,000	
001 572 4512	Insurance			
Gen Liab, Auto, Property Ins	4	5,231	20,924	Quarterly
		Total	\$20,924	
001 572 4634	Repair & Maintenance			
Repair/Maintenance City Parks	1	4,000	4,000	
Repair/Maintenance Equipment	1	17,000	17,000	See hard Copy
Shell for Trails and Parking	1	4,000	4,000	
		Total	\$25,000	
001 572 4751	Printing and Binding			
Brochures/Fliers/Newsletters	1	100	100	
		Total	\$100	
001 572 5112	Office Supplies			
Laser Paper	1	300	300	NIB
Misc Office Supplies	1	200	200	
		Total	\$500	
001 572 5200	Hurricane Supplies			
Emergency Equipment/Materials	1	2,000	2,000	
		Total	\$2,000	
001 572 5211	Chemicals			
Fertilizers	1	1,300	1,300	
Fungicides	1	700	700	
Herbicides	1	5,000	5,000	
Pesticides	1	3,000	3,000	
		Total	\$10,000	
001 572 5215	Fuel and Lubricants			
Tractors/Mowers/Equipment	1	18,000	18,000	
Vehicles/Equipment	1	7,500	7,500	
		Total	\$25,500	
001 572 5217	Irrigation Supplies			
Irrigation Repairs City Wide	1	3,000	3,000	See hard Copy
		Total	\$3,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Parks & Recreation Department
FY 14 Itemized Budget for Cost Center - 572

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 572 5220	Tree/Landscape Reserve			
Tree/Landscape Reserve	1	1,200	1,200	
		Total	\$1,200	
001 572 5221	Landscaping Material			
Gateway Landscape	1	1,250	1,250	
Landscape Materials Parks	1	1,250	1,250	
		Total	\$2,500	
001 572 5223	Operating Expenses			
Jackson's Hardware	1	2,000	2,000	See Hard Copy
Janitorial Supplies- Parks	1	5,000	5,000	See Hard Copy
Snack Works	1	200	200	
Toners/Cartridges/News Letter	1	3,500	3,500	See Hard Copy
Water Boy	1	200	200	
		Total	\$10,900	
001 572 5239	Safety Program Expense			
Monthly Safety Meetings	1	700	700	
Personal Protective Equipment	1	1,500	1,500	
Safety Shoe Purchase	10	100	1,000	
		Total	\$3,200	
001 572 5242	Small Tools/Equipment			
Misc Hand Tools/Power Tools	1	2,500	2,500	
Traffic Safety Signs - Events	1	400	400	
Trash Receptacles- Parks	1	5,600	5,600	Park Areas
		Total	\$8,500	
001 572 5251	Uniform Purchases and Cleaning			
Uniforms- 10 Employees	52	45	2,340	
		Total	\$2,340	
001 572 5271	Fairs & Festivals			
Fireworks Display	1	30,000	30,000	July 4th Display
		Total	\$30,000	
001 572 5272	Palmetto Historical Park			
4 New A/C Units- Out Buildings	0	4,000	0	Moved to 6401
Gen Liabl, Auto, Property Ins	4	340	1,360	Quarterly
		Total	\$1,360	
001 572 5273	Historical Cemetery Maint/Upgrade			
Repair/Maintenance/Upgrades	1	500	500	
		Total	\$500	
001 572 5274	Ag Museum			
Gen Liab, Auto, Property Ins	4	742	2,968	Quarterly
Repair/ Maintenance	1	5,000	5,000	
		Total	\$7,968	
001 572 5513	Technical/Training			
Aquatics Training	1	700	700	
Pesticide Training	1	300	300	
		Total	\$1,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Parks & Recreation Department
FY 14 Itemized Budget for Cost Center - 572

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 572 6401	Machinery & Equipment			
2 Air Conditioner Units	2	4,000	8,000	Historical Park
New Turf Mower	1	11,000	11,000	
		Total	\$19,000	
		Total Budget:	\$751,917	



**Code Enforcement
Cost Center 523**

**FUND: General Fund - 001
DEPARTMENT: Public Works**

PRIMARY DUTIES

The Code Enforcement Department of the City of Palmetto focuses on quality of life issues that affect our residents. By professionally addressing nuisance issues, noise complaints, abandoned property and vehicle problems, minimum maintenance standards, and health and safety issues, the Code Enforcement Department endeavors to ensure the safety and well-being of all the residents and businesses in the Palmetto community.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

To provide the City with safe neighborhoods, ensure the economic stability of the homeowners, and improve the appearance of the City by:

- Minimizing the community impact of vacant properties on the surrounding property values.
- Promptly identify abandoned houses through proactive enforcement and thus bolster the safety of the neighborhoods.
- Provide the property owner the opportunity to correct violations.
- Arrange City remediation of the uncorrected violations and initiate billing of the property owner
- Encourage City-wide compliance with the code of ordinances
- Respond promptly to complaint driven violations
- Work to achieve compliance through public awareness and education

WORKLOAD MEASURES

	2011-12 Actual	2012-13 Actual	2013-14 Expected
Number of Violations Cited	1324	1195	1095
Number of Violations Corrected	1321	1213 *	1095
Number of Violations Pending	3	0	0
Number of Code Enforcement Board Cases Pending	9	4	0

Code Enforcement maintains a list of vacant, foreclosed properties that totals sixty-one houses as of January 30, 2014. These houses are monitored for overgrowth, vandalism, theft and illegal occupancy. City abatement of overgrown properties has decreased in the past year due to the banking industry having better control over maintaining properties that have been abandoned and sales of foreclosed properties. As of December 31, 2013, Code Enforcement ordered 10 properties cleared through City vendors. Code Enforcement has seen a consistent decrease in the number of vacant properties within the City limits over the last 24 months.

*These numbers represent 18 cases that rolled over from the previous fiscal year.

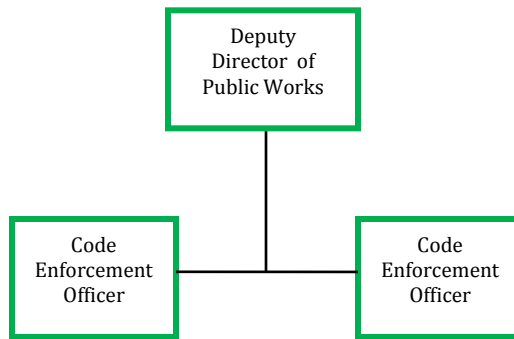


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

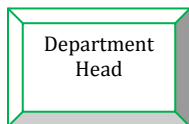
**CODE ENFORCEMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Code Enforce Officer	109/0	34,253	20,111	54,364	1.00
Code Enforce Officer	109/13	49,921	26,543	76,464	1.00
Total Code Enforcement		84,174	46,654	130,828	2.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Code Enforcement

001- 523-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	AOPTED BUDGET 2014	% CHANGE OF BUDGET
CODE ENFORCEMENT EXPENSES						
1201	Regular Salaries	99,318	100,671	85,916	84,174	-16.39%
2101	FICA Taxes	7,515	7,701	6,548	6,439	-16.39%
2221	Retirement General Employee	22,986	28,701	24,269	26,346	-8.21%
2301	Health and Dental Insurance	6,322	5,360	5,360	10,318	92.50%
2302	Health Insurance -Dependent Subsidy	1,051	852	852	1,744	104.69%
2303	Life Insurance & EAP	345	371	307	323	-12.94%
2401	Workers' Compensation	1,683	1,314	1,314	1,483	12.86%
	PERSONNEL EXPENSES	139,220	144,970	124,566	130,827	-9.76%
3103	Membership Dues	-	-	-	70	100.00%
3106	Attorney Fees - Code Enforcement Board	1,280	2,400	2,400	2,400	0.00%
3417	Lot/Tree Clear - Pass Thru	3,619	3,725	3,725	4,000	7.38%
4051	Travel and Per Diem	914	803	843	1,420	76.84%
4111	Communications	1,066	1,440	1,439	1,440	0.00%
4512	Insurance	2,760	3,155	3,155	2,572	-18.48%
4634	Repair & Maintenance	352	1,500	1,456	2,000	33.33%
4751	Printing/Binding	-	107	107	150	0.00%
5112	Office Supplies	9	28	25	100	257.14%
5215	Fuel and Lubricants	4,281	3,000	2,900	4,200	40.00%
5223	Operating Expenses	1,485	995	995	1,500	50.75%
5223-8212	Operating Expenses - CRA Sub Plan	-	3,000	-	-	0.00%
5239	Safety Program Expense	-	50	75	50	0.00%
5242	Small Tools/Equipment	262	295	229	100	-66.10%
5251	Uniform Purchases and Cleaning	190	210	210	150	-28.57%
5513	Technical/Training	750	625	300	895	43.20%
	OPERATING EXPENSES	16,968	21,333	17,859	21,047	-1.34%
	TOTAL EXPENSES	156,188	166,303	142,425	151,874	-8.68%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Code Enforcement
FY 14 Itemized Budget for Cost Center - 523

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 523 1201		Regular Salaries		
Code Enforce Officer	1	49,921	49,921	314
Code Enforce Officer	1	34,253	34,253	Vacant
		Total	\$84,174	
001 523 2101		FICA Taxes		
FICA Taxes	1	6,439	6,439	
		Total	\$6,439	
001 523 2221		Retirement General Employee		
Retirement General Employee	1	26,346	26,346	
		Total	\$26,346	
001 523 2301		Health Insurance		
Health Insurance	2	5,159	10,318	
		Total	\$10,318	
001 523 2302		Health Insurance -Dependent Subsidy		
Health Insurance- Dependent	2	872	1,744	
		Total	\$1,744	
001 523 2303		Life Insurance & EAP		
Life Insurance/ EAP	1	323	323	
		Total	\$323	
001 523 2401		Workers' Compensation		
Workers' Compensation	1	1,483	1,483	
		Total	\$1,483	
001 523 3103		Membership Dues		
FACE Annual Membership Fees	2	35	70	CEO & CEO
		Total	\$70	
001 523 3106		Attorney Fees - Code Enf Board		
CE Board Attorney Monthly Fees	12	200	2,400	200/month
		Total	\$2,400	
001 523 3417		Lot Clearing - Pass Thru		
Nuisance Abate Lot Clearing	80	50	4,000	100 cuts @ 50/cut
		Total	\$4,000	
001 523 4051		Travel and Per Diem		
FACE Annual Training Conference	1	500	500	CEO/room & meals
FACE Level Certification	1	920	920	CEO/room & meals
		Total	\$1,420	
001 523 4111		Communications		
Cell Service-Code Enforcement	12	20	240	CEO 20/month - 1522
Cell Service-Code Enforcement	12	20	240	CEO 20/month - 314
Verizon Air Card PC Laptop	12	40	480	CEO 40/month - 314
Verizon Air Card PC Laptop	12	40	480	CEO 40/month - 1522
		Total	\$1,440	
001 523 4512		Insurance		
Gen Liab, Auto, Property Ins	4	643	2,572	Quarterly
		Total	\$2,572	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Code Enforcement
FY 14 Itemized Budget for Cost Center - 523

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 523 4640	Vehicle Repair & Maintenance			
Vehicle Maintenance 2006 F150	4	250	1,000	Asset # 17525
Vehicle Maintenance 2006 F150	4	250	1,000	Asset #17492
		Total	\$2,000	
001 523 4751	Printing and Binding			
Business Cards	1	50	50	New CEO
Printing-Notices, Door Hangers	1	100	100	
		Total	\$150	
001 523 5112	Office Supplies			
Pens, Calendars, Markers, Pads	1	100	100	Office Supplies
		Total	\$100	
001 523 5215	Fuel and Lubricants			
Fuel/Oil CEO1 Vehicle	12	175	2,100	175/month
Fuel/Oil CEO2 Vehicle	12	175	2,100	175/month
		Total	\$4,200	
001 523 5223	Operating Expenses			
Manatee Court Recording Fees	12	125	1,500	AOs, OIFs, Liens
		Total	\$1,500	
001 523 5239	Safety Program Expense			
Safety Supplies	1	25	25	CEO1
Safety Supplies	1	25	25	CEO2
		Total	\$50	
001 523 5242	Small Tools/Equipment			
Hand Tools As Needed	1	50	50	CEO1
Hand Tools As Needed	1	50	50	CEO2
		Total	\$100	
001 523 5251	Uniform Purchases and Cleaning			
Uniform Shirts CEO	3	25	75	CEO1
Uniform Shirts CEO	3	25	75	CEO2
		Total	\$150	
001 523 5513	Technical/Training			
FACE Certification Exam	1	75	75	CEO Level Training
FACE Conference/Training Fee	1	340	340	CEO1
FACE Level Training	1	480	480	CEO2
		Total	\$895	
		Total Budget:	\$151,874	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Building Department
Cost Center 524**

**FUND: General Fund - 001
DEPARTMENT: Public Works**

PRIMARY DUTIES

This department reviews applications for building and construction permits, reviews construction plans for compliance with applicable building codes, issues permits and conducts inspections to ensure new construction is built according to the building code.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To assess the department and streamline processes, ensure necessary staffing levels, and generally make the department more effective and efficient.
- To issue one-stop permits if the customer so desires and Plan Review staff is available.
- Increase public outreach programs and awareness of the new FEMA Flood Insurance Rate Maps that are in the process of being reviewed and adopted over the next year.
- To review plans, schematics and associated documents submitted with permit applications to ensure compliance with the Florida Building Codes.
- To issue permits that are in compliance with various other Department/Division approvals which satisfy the Land Development Code setback parameters after Zoning has approved the Building Permit Application. These setback conditions are then placed on the building permit application and site placard for the contractor to follow.
- Review and assess Water and Sewer Connection Fees and Impact Fees for new or remodeled construction where additional facilities are being added.
- Perform courtesy building code related inspections for all new commercial businesses.
- Schedule and perform all building code related inspections.
- Assure all final as-built surveys and certifications have been approved and the Fire Marshall has approved a Certificate of Occupancy or Use prior to our issuance of the final Certificate of Occupancy or Certificate of Completion.
- Verify addresses for open/expired permits when requested by lien search, banks, mortgage companies or any individual customer as requested.
- Verify Flood Elevation information, and provide the public with copies of Elevation Certificates if we have them available upon request at no charge to the customer.
- Maintain files on all active contractors, verify insurance and license.
- Work with contractors, developers, and homeowners to ensure safety, health and welfare of the general public and building codes are enforced consistently.
- Provide damage assessment and emergency permitting and inspection in a disaster event.
- Building Official is the Community Floodplain Administrator and CRS Coordinator for the City.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

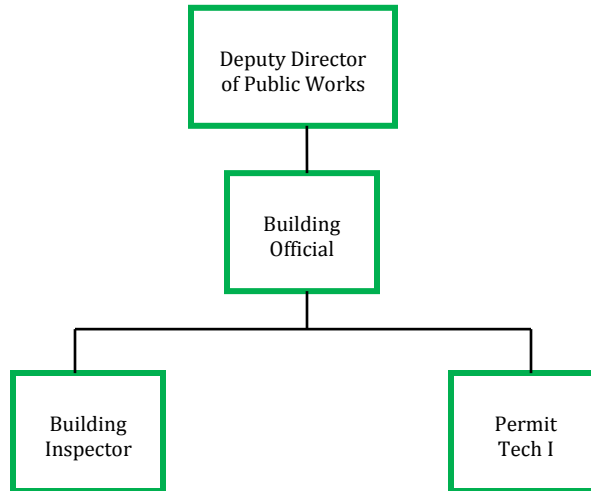
WORKLOAD MEASURES

	2011-12 Actual	2012-13 Actual	2013-14 Projected
Number of permits issued	798	840	936
Number of inspections performed	1,870	2,040	2,392
Number of documents scanned	8,520	10,300	10,300

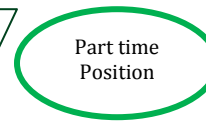
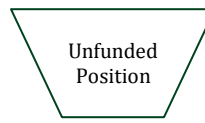
**BUILDING DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Building Inspector	112/14	59,489	30,470	89,959	1.00
Permit Tech I	104/1	27,626	17,391	45,017	1.00
Building Official	120/2	62,079	31,533	93,612	1.00
TOTAL GENERAL FUND FROM RESERVED		149,194	79,394	228,588	3.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Building Department

001- 524-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
BUILDING DEPARTMENT EXPENSES						
1201	Regular Salaries	142,638	148,206	148,763	149,194	0.67%
1401	Overtime	174	-	-	-	0.00%
2101	FICA Taxes	10,880	11,338	11,319	11,413	0.66%
2221	Retirement General Employee	33,134	42,253	42,503	46,698	10.52%
2301	Health and Dental Insurance	17,967	16,080	16,080	15,477	-3.75%
2302	Health Insurance -Dependent Subsidy	2,880	2,556	2,556	2,616	2.35%
2303	Life Insurance & EAP	499	547	491	561	2.56%
2401	Workers' Compensation	2,059	1,934	2,069	2,629	35.94%
	PERSONNEL EXPENSES	210,231	222,914	223,781	228,588	2.55%
3103	Membership Dues	-	-	-	2,000	0.00%
4051	Travel and Per Diem	371	130	125	200	0.00%
4111	Communications	565	750	750	480	-36.00%
4212	Postage/Mailing Services	-	100	100	100	0.00%
4405	Operating Lease	200	200	200	200	0.00%
4512	Insurance	3,327	3,728	3,752	4,012	7.62%
4634	Repair & Maintenance	514	1,000	1,000	1,500	50.00%
4751	Printing and Binding	131	-	-	325	100.00%
5112	Office Supplies	403	450	600	450	0.00%
5215	Fuel and Lubricants	8,838	4,976	5,482	5,500	10.53%
5223	Operating Expenses	588	700	832	500	-28.57%
5239	Safety Program Expense	56	-	-	100	100.00%
5242	Small Tools/Equipment	-	-	-	100	100.00%
5251	Uniform Purchases and Cleaning	130	375	-	375	0.00%
5412	Publications	487	-	-	100	0.00%
5513	Technical/Training	350	1,000	679	-	-100.00%
9800	Building Permit Surcharge	5,993	4,400	4,400	6,000	36.36%
	OPERATING EXPENSES	21,953	17,809	17,920	21,942	23.21%
9101	Transfer to General Fund - Administrative Charges	44,373	61,907	61,907	65,330	5.53%
	TRANSFERS	44,373	61,907	61,907	65,330	5.53%
	TOTAL EXPENSES	276,557	302,630	303,608	315,860	4.37%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Building Department
FY 14 Itemized Budget for Cost Center - 524

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 524 1201	Regular Salaries			
Building Inspector	1	59,489	59,489	30
Building Official	1	62,079	62,079	1490
Permit Tech I	1	27,626	27,626	1497
	Total		\$149,194	
001 524 2101	FICA Taxes			
FICA Taxes	1	11,413	11,413	
	Total		\$11,413	
001 524 2221	Retirement General Employee			
Retirement General Employee	1	46,698	46,698	
	Total		\$46,698	
001 524 2301	Health Insurance			
Health Insurance	3	5,159	15,477	
	Total		\$15,477	
001 524 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	3	872	2,616	
	Total		\$2,616	
001 524 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	561	561	
	Total		\$561	
001 524 2401	Workers' Compensation			
Workers' Compensation	1	2,629	2,629	
	Total		\$2,629	
001 524 3103	Membership Dues			
Memberships-Training-ICC Cty M	1	2,000	2,000	FEMA-ASFPM-FFMA-BOAF
	Total		\$2,000	
001 524 4051	Travel and Per Diem			
BOAF/Conference	1	200	200	
	Total		\$200	
001 524 4111	Communications			
Cell Service-Building Inspect	12	20	240	
Cell Service-Building Official	12	20	240	
	Total		\$480	
001 524 4212	Postage/Mailing Service			
Postage/Mailing/Cert Letters	1	100	100	
	Total		\$100	
001 524 4405	Operating Lease			
Copier Maintenance	1	200	200	
	Total		\$200	
001 524 4512	Insurance			
Gen Liab, Auto, Property Ins	4	1,003	4,012	Quarterly
	Total		\$4,012	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Building Department
FY 14 Itemized Budget for Cost Center - 524

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
001 524 4634	Repair & Maintenance			
FA#17434 - Ford F150 PU	1	500	500	Add'l Maint-Veh Age
FA#17656 - Ford F150 PU	1	500	500	Add'l Maint- Veh Age
Repair & Maint-HC Ramp To Mods	1	500	500	Repair & Maint HC Rm
		Total	\$1,500	
001 524 4751	Printing and Binding			
Building Permit Placard Stock	1	200	200	Bld Pmt Placard Stk
Business Cards for Bd Staff	1	125	125	Business Cards
		Total	\$325	
001 524 5112	Office Supplies			
Office Supplies	1	450	450	Storage Boxes/Genral
		Total	\$450	
001 524 5215	Fuel and Lubricants			
FA#17434 Ford F150 PU	1	2,750	2,750	Fuel & Lubricants
FA#17656 Ford F150 PU	1	2,750	2,750	Fuel & Lubricants
		Total	\$5,500	
001 524 5223	Operating Expenses			
Toner Cartridges/H20	1	500	500	
		Total	\$500	
001 524 5239	Safety Program Expense			
Safety Vest/Gloves	1	100	100	
		Total	\$100	
001 524 5242	Small Tools/Equipment			
Tape Measures-EL TST	1	100	100	
		Total	\$100	
001 524 5251	Uniform Purchases and Cleaning			
City Shirts-Bldg Ins	5	25	125	
City Shirts-Bldg Off	5	25	125	
City Shirts-Pmt Tech	5	25	125	
		Total	\$375	
001 524 5412	Publications			
Int Residential Code Books	1	100	100	
		Total	\$100	
001 524 9101	Transfer Out			
Administration Services	1	65,330	65,330	
		Total	\$65,330	
001 524 9800	Building Permit Surcharge			
Building Permit Surcharge	1	6,000	6,000	
		Total	\$6,000	
		Total Budget:	\$315,860	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**General Fund Grants
Cost Center 700**

FUND: General Fund - 001
DEPARTMENT: City-Wide

Primary Duties:

This Cost Center accounts for the grant activities of the General Fund and includes grants for general government activities. One grant is included here that has been ongoing for a number of year and one grant that is new for fiscal year 2014. Three grants are included in this section for reporting purposes only as these grants were expended during fiscal year 2012 and two others that were expended in fiscal year 2013.

A grant for additional bulletproof vests is a grant that is generally received each year and is budgeted for 2014. A second grant budgeted for 2014 is one for a license plate reader for the police department.

Revenue and expense budgets associated with grants are not budgeted until formally awarded and accepted.

Goals and Objectives

- The 2014 grants are to assist the police officers in making the city safer through updated technology.
- Additional grants are being sought and will be added to the budget as awarded.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Grant Funding

ACCT #	ACCOUNT/GRANT DESCRIPTION	GRANT STATUS	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	PROJECTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND GRANTS							
BYRNE GRANT - BULLETPROOF VEST		ENDS 9/30/2015					
Department of Justice - Grantor		In Progress					
CFDA #16.607							
REVENUE							
001-331-2400-9006	Bulletproof Vest Grant		1,671	4,878	4,576	2,500	51.25%
TOTAL GRANT REVENUE			1,671	4,878	4,576	2,500	51.25%
EXPENSES							
001-521-5242-9006	Bulletproof Vest Grant - matching		-	-	-	-	0.00%
001-701-5242-9006	Bulletproof Vest Grant		1,426	4,576	4,020	2,500	54.63%
TOTAL GRANT EXPENDITURES			1,426	4,576	4,020	2,500	0.00%
NET TOTAL GRANT EXPENDITURES			(245)	(302)	(556)	-	0.00%
PD PORTABLE/MOBILE RADIO ENCRYPTION GRANT							
Bureau of Justice Assistance		ENDS 9/30/2013					
ARRA Grant - CFDA #16.804		In Progress					
REVENUE							
001-331-2400-9012	PD Radio Encryption Grant		27,600	-	-	-	0.00%
TOTAL GRANT REVENUE			27,600	-	-	-	0.00%
EXPENSES							
001-701-6401-9012	PD Radio Encryption Grant		27,600	-	-	-	0.00%
TOTAL GRANT EXPENDITURES			27,600	-	-	-	0.00%
NET TOTAL GRANT EXPENDITURES			-	-	-	-	0.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Grant Funding

ACCT #	ACCOUNT/GRANT DESCRIPTION	GRANT STATUS	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	PROJECTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND GRANTS							
BYRNE MEMORIAL GRANT - IN CAR TECHNOLOGY							
CFDA #16.804		ENDS 9/30/2014					
		In Progress					
REVENUE							
001-331-2400-9016	PD In-Car Technology Grant		17,645	4,280	4,280	-	0.00%
TOTAL GRANT REVENUE			17,645	4,280	4,280	-	0.00%
EXPENSES							
001-701-3101-9016	PD-In-Car Technology Grant - Consulting		-	8,560	4,280	-	0.00%
001-701-5223-9016	PD-In-Car Technology Grant - Software		17,645	-	-	-	0.00%
TOTAL GRANT EXPENDITURES			17,645	8,560	4,280	-	0.00%
NET TOTAL GRANT EXPENDITURES			-	4,280	-	-	0.00%
RAPID ID/INTERVIEW ROOM GRANT							
CFDA # 2012-DJ-BX-0152		ENDS 9/30/2013					
		In Progress					
REVENUE							
001-331-2400-9017	PD Rapid ID/Interview Room Revenue		-	15,807	15,493	-	0.00%
TOTAL GRANT REVENUE			-	15,807	15,493	-	0.00%
EXPENSES							
001-701-3101-9017	PD Rapid ID/Interview Room Consulting		-	1,214	900	-	0.00%
001-701-6401-9017	PD Rapid ID/Interview Room Equipment		-	14,593	14,593	-	0.00%
TOTAL GRANT EXPENDITURES			-	15,807	15,493	-	0.00%
NET TOTAL GRANT EXPENDITURES			-	-	-	-	0.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Grant Funding

ACCT #	ACCOUNT/GRANT DESCRIPTION	GRANT STATUS	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	PROJECTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND GRANTS							
LICENSE PLATE READER PROGRAM							
CFDA # 2013-DJ-BS-0154		ENDS 9/30/2014					
REVENUE							
001-331-2400-9018	PD License Plate Reader Program		-	-	-	13,750	100.00%
TOTAL GRANT REVENUE			-	-	-	13,750	100.00%
EXPENSES							
001-521-6401-9018	PD License Plate Reader Program - matching		-	-	-	1,600	100.00%
001-701-6401-9018	PD License Plate Reader Program		-	-	-	13,750	100.00%
TOTAL GRANT EXPENDITURES			-	-	-	15,350	100.00%
NET TOTAL GRANT EXPENDITURES			-	-	-	1,600	0.00%
FLORIDA ENERGY AND CLIMATE COMMISSION - ENERGY INITIATIVE							
CFDA #81.041		ENDS 3/31/2012 In Progress					
REVENUE							
001-331-1000-9013	FECC - Energy Initiative		84,447	-	-	-	0.00%
TOTAL GRANT REVENUE			84,447	-	-	-	0.00%
EXPENSES							
001-704-3101-9013	FECC - Consulting		35,374	-	-	-	0.00%
001-704-4634-9013	FECC - Repair and Maintenance		8,022	-	-	-	0.00%
001-704-6401-9013	FECC - Equipment		41,051	-	-	-	0.00%
TOTAL GRANT EXPENDITURES			84,447	-	-	-	0.00%
NET TOTAL GRANT EXPENDITURES			-	-	-	-	0.00%



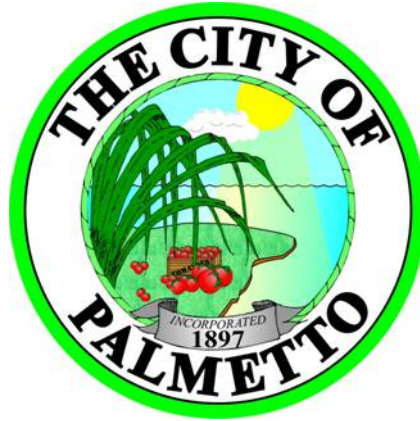
**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

General Fund - Grant Funding

ACCT #	ACCOUNT/GRANT DESCRIPTION	GRANT STATUS	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	PROJECTED BUDGET 2014	% CHANGE OF BUDGET
GENERAL FUND GRANTS							
FLORIDA ENERGY AND CLIMATE COMMISSION - CLEAN AIR ENERGY GRANT							
CFDA #81.041							
ENDS 3/31/2012							
In Progress							
REVENUE							
001-331-1000-9015	ARS050 - Palmetto Clean Energy		258,484	-	-	-	0.00%
TOTAL GRANT REVENUE			258,484	-	-	-	0.00%
EXPENSES							
001-704-6300-9015	ARS050 Grant - Improvements not Buildings		300	-	-	-	0.00%
001-704-6401-9015	ARS050 Grant - Machinery		127,059	-	-	-	0.00%
001-704-6402-9015	ARS050 Grant - Equipment		131,125	-	-	-	0.00%
TOTAL GRANT EXPENDITURES			258,484	-	-	-	0.00%
NET TOTAL GRANT EXPENDITURES			-	-	-	-	0.00%
TOTAL GENERAL FUND GRANT REVENUE			389,847	24,965	24,349	16,250	65.09%
TOTAL GENERAL FUND GRANT OPERATING EXPENSES			62,467	14,350	9,200	2,500	17.42%
TOTAL GENERAL FUND GRANT CAPITAL EXPENDITURES			327,135	14,593	14,593	13,750	94.22%
NET GENERAL FUND GRANT EXPENDITURES			(245)	3,978	(556)	-	0.00%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET



*“If you don’t know where are going, you will probably end up
somewhere else.”*

*Laurence J. Peter (1919 – 1990)
Canadian educator and writer*



**Community Redevelopment Agency Fund
CRA
Fund #190**

The Community Redevelopment Agency Fund (CRA) is a special revenue fund that accounts for the rehabilitation, conservation and redevelopment of certain slum or blighted areas of the City. Funding is provided primarily through tax increment funding from the City and Manatee County.

Founded in 1985, under the guidelines set in the Community Redevelopment Act of 1969 and updated with Florida Statute 163, Part III, the Palmetto CRA's goal is to improve the quality of life for all who live in the CRA area by striving to better the area in every way possible. The CRA mission emphasizes public safety, infrastructure, commerce, accountability, property maintenance and image. Funded primarily by tax increment financing (TIF), the CRA encourages strategic investments to promote a vibrant and healthy economy.

The CRA gives back to the city in many ways and in many forms. It encourages growth and redevelopment in business through storefront grants and job incentives, safety of the citizens through enhanced police protection and CEPTED (Crime Prevention Through Environmental Design) initiatives, and "fun" times for the City's families through festivals and support of the historic park and other city parks. Capital projects are at various stages to refurbish infrastructure, enhance the waterfront, enhance the appearance of the downtown and/or historic areas and provide new and improved "play areas" in the City's park system.

This fund is comprised of one cost center which is:

- CRA – Cost Center 559

This cost center supports the administration activities of the CRA staff, capital expenditures, debt service for its capital loan, and accounts for the support activities to other City services and the incentives to the City residents and business owners. On occasion, the CRA will support a capital project within the CRA District with the City and grant monies. On these joint projects, the funds will be transferred into the Joint Capital Projects Fund, Fund 390.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
COMMUNITY REDEVELOPMENT AGENCY (CRA)					
BEGINNING FUND BALANCES	5,100,453	2,866,364	2,866,364	1,214,403	-57.63%
REVENUES/SOURCES					
Tax Increment Funds (TIF)	2,703,409	2,516,892	2,516,892	2,626,332	4.35%
Charges for Services	3,287	2,000	3,675	5,000	150.00%
Interest Revenue	27,677	29,950	22,500	17,393	-41.93%
Miscellaneous	3,109	-	3,132	98,000	0.00%
Non-Cash Revenue Sources	-	2,625,760	-	842,465	-67.92%
TOTAL REVENUES/SOURCES	2,737,482	5,174,602	2,546,199	3,589,190	-30.64%
EXPENSES					
Personnel	278,810	288,323	288,215	294,457	2.13%
Operating Expenses	280,285	459,739	330,010	419,252	-8.81%
Community Programs and Special Projects	862,230	1,061,499	972,040	1,137,813	7.19%
Capital Expenses	2,603,733	1,754,790	1,754,790	1,411,000	-19.59%
Debt Service	271,344	1,017,097	259,951	280,870	-72.39%
Transfers Out	675,169	593,154	593,154	45,798	-92.28%
TOTAL EXPENDITURES	4,971,571	5,174,602	4,198,160	3,589,190	-30.64%
Excess Revenue Over (Under) Expenditures	(2,234,089)	-	(1,651,961)	-	0.00%
Fund Balance, End of Year	2,866,364	2,866,364	1,214,403	1,214,403	-57.63%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

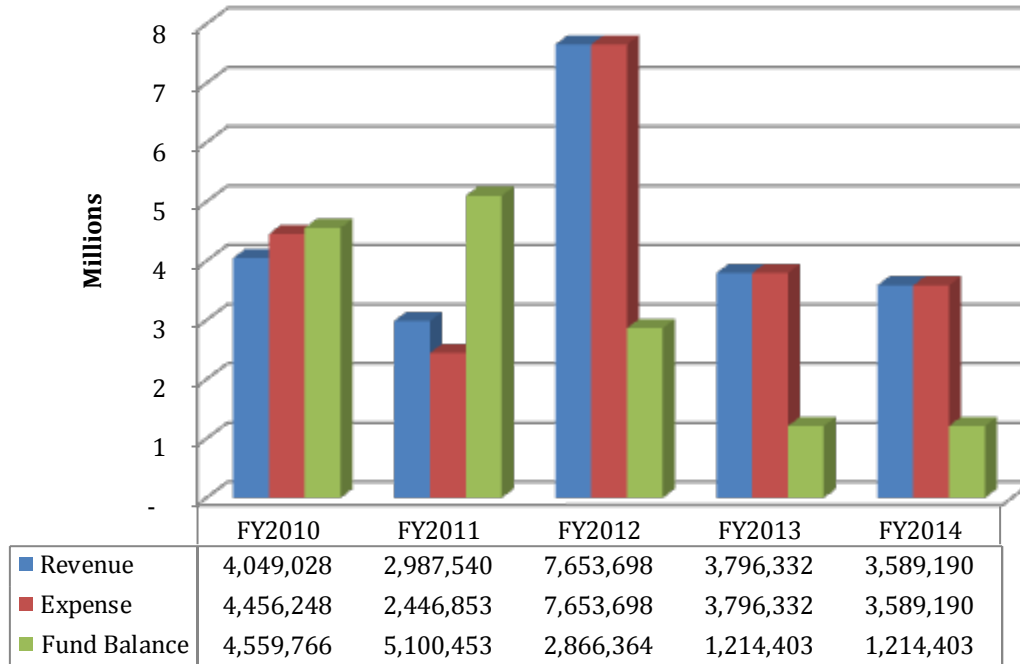
190-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
CRA FUND REVENUE/SOURCES						
TAX INCREMENT FUNDS (TIF)						
369-4700	Tax Increment Funds-Manatee County	1,485,097	1,377,370	1,377,370	1,376,134	-0.09%
369-4900	Tax Increment Funds-Palmetto	1,218,312	1,139,522	1,139,522	1,250,198	9.71%
	TAX INCREMENT FUNDS (TIF)	2,703,409	2,516,892	2,516,892	2,626,332	4.35%
CHARGES FOR SERVICES						
341-0100	GIS Reimbursement	-	-	-	-	0.00%
347-4500	Festival Revenue	3,187	2,000	3,475	5,000	150.00%
347-9000	Movie Projector Rental	100	-	200	-	0.00%
	CHARGES FOR SERVICES	3,287	2,000	3,675	5,000	150.00%
INTEREST REVENUE						
361-0100	Investment Earnings	27,677	29,950	22,500	17,393	-41.93%
	INTEREST REVENUE	27,677	29,950	22,500	17,393	-41.93%
MISCELLANEOUS REVENUE						
364-4100	Disposal of Assets	-	-	-	95,000	100.00%
369-0300	Other Misc Revenue/Sponsorship	3,000	-	3,000	3,000	0.00%
369-6800	Other Misc-Refund Prior Year Expense	109	-	-	-	0.00%
369-7401	Other Misc-Insurance Premium Reimb	-	-	132	-	0.00%
	MISCELLANEOUS REVENUE	3,109	-	3,132	98,000	0.00%
NON-CASH REVENUE SOURCES						
383-7000	Capital Lease Inception	-	-	-	-	0.00%
369-6900	2007 Loan Proceeds	-	645,915	-	-	-100.00%
381-9000	Funding Provided from Equity	-	1,537,409	-	842,465	-45.20%
399-0000	Outstanding Enc.	-	437,106	-	-	-100.00%
399-0002	Funding from Equity - Bonus	-	5,330	-	-	-100.00%
	NON-CASH REVENUE SOURCES	-	2,625,760	-	842,465	-67.92%
	TOTAL CRA REVENUES	2,737,482	5,174,602	2,546,199	3,589,190	-30.64%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

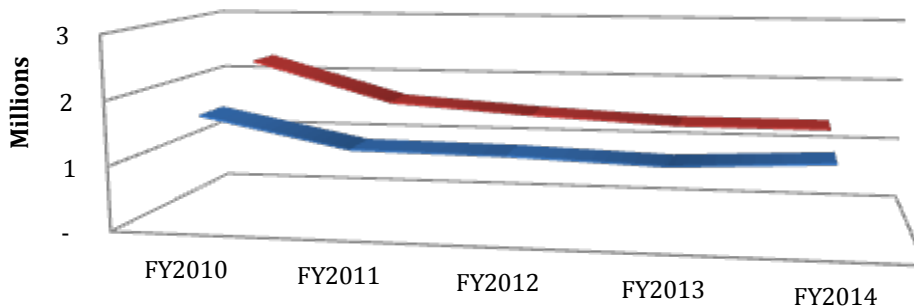
CRA FUND - 190

5-Year Revenue, Expense and Fund Balance



*Projected **Estimated

5- Year History of Tax Incremental Funds (TIF)



	FY2010	FY2011	FY2012	FY2013	FY2014
Tax Increment Funds - City of Palmetto	1,702,554	1,243,940	1,218,312	1,139,522	1,250,198
Tax Increment Funds - Manatee County	2,286,282	1,638,625	1,485,097	1,377,370	1,376,134

- ❖ TIF Funds from the City decreased 27% from FY2010
- ❖ TIF Funds from Manatee County Decreased 40% from FY2010



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Community Redevelopment Agency (CRA)
Cost Center 559**

FUND: CRA Fund - 190
DEPARTMENT: CRA

PRIMARY DUTIES

The elimination and/or minimization of slum and blighted areas in the designated Community Redevelopment Area.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Improve community public safety and crime prevention.
- Increase community compliance with City's codes and standards.
- Improve the internal and external community image.
- Better guarantee accountability to local and state mandates.
- Nurture a robust and diverse community economy.
- Assist city upgrade of community infrastructure.



CRA sponsors the maintenance on the City's Historical Park to preserve the heritage of the City.

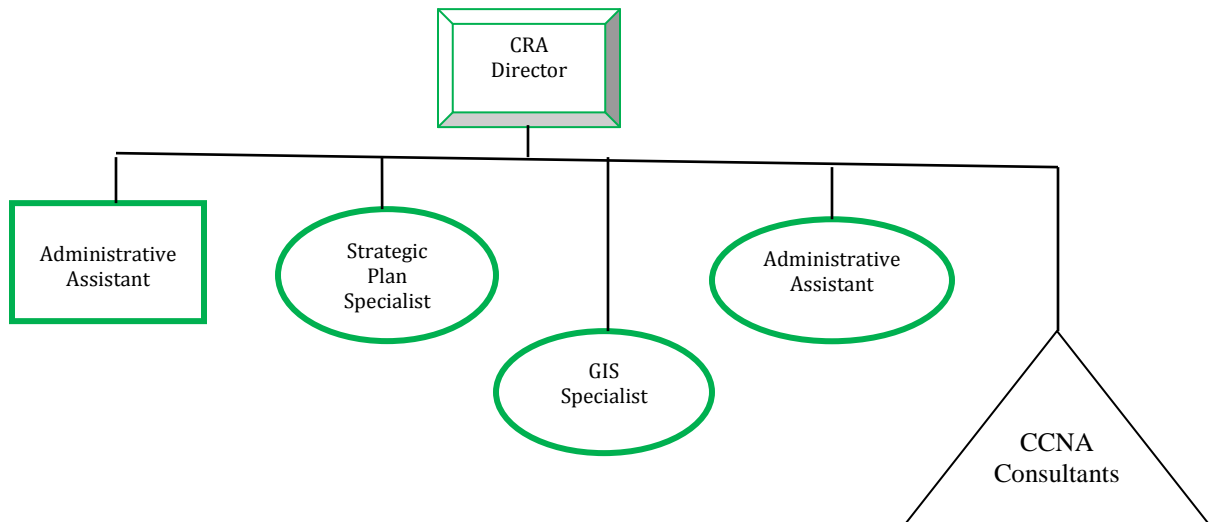


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

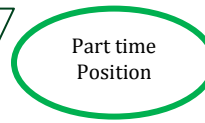
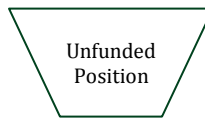
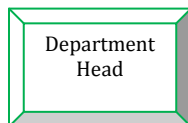
**COMMUNITY REDEVELOPMENT AGENCY
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Administrative Assistant	108/6	38,816	21,444	60,260	1.00
CRA Director	122S/2	87,027	40,562	127,589	1.00
Total CRA - Full Time		125,843	62,006	187,849	2.00
Administrative Assistant - PT 30 hrs week	108P/0	26,445	2,121	28,566	0.75
Strategic Plan Specialist PT - Temporary 30 Hrs week	103P/8	25,379	2,035	27,414	0.75
GIS Specialist	112P/8	39,371	3,158	42,529	0.50
Total CRA - Part Time		91,195	7,314	98,509	2.00
TOTAL CRA FUND		217,038	69,320	286,358	4.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

CRA Fund - Community Redevelopment Agency

190- 559- Project #	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
COMMUNITY REDEVELOPMENT AGENCY EXPENSES						
1101	Executive Salaries	78,660	84,979	84,939	87,027	2.41%
1201	Regular Salaries	38,455	39,104	39,094	38,816	-0.74%
1301	Part Time Wages	96,838	93,260	93,272	91,195	-2.21%
1401	Overtime	4,051	5,000	5,000	7,500	50.00%
2101	FICA Taxes	16,500	16,688	16,690	17,177	2.93%
2221	Retirement General Employees	27,838	35,808	35,783	39,389	10.00%
2301	Health and Dental Insurance	13,575	10,720	10,720	10,318	-3.75%
2302	Health Insurance -Dependent Subsidy	2,102	1,704	1,704	1,744	2.35%
2303	Life Insurance & EAP	407	431	395	463	7.42%
2401	Workers' Compensation	384	629	618	828	31.64%
	PERSONNEL EXPENSES	278,810	288,323	288,215	294,457	2.13%
3101	Consulting	19,780	87,465	20,000	40,000	-54.27%
3103	Membership Dues	6,595	10,995	10,995	11,770	7.05%
3106	Attorney	30,323	76,360	50,000	77,538	1.54%
3116	Contract Services	3,919	4,833	4,833	46,284	857.67%
3442	Building Demolition	7,991	15,000	7,180	-	-100.00%
4051	Travel and Per Diem	839	4,122	3,556	4,960	20.33%
4111	Communications	2,634	3,230	3,230	1,980	-38.70%
4212	Postage/Mailing Services	100	950	950	950	0.00%
4300	Utility Services	5,114	4,500	3,750	4,500	0.00%
4405	Operating Lease	4,847	7,951	5,223	4,932	-37.97%
4415	Rental Expenses	29,450	31,020	30,147	31,956	3.02%
4512	Insurance	6,401	8,700	8,725	6,097	-29.92%
4634	Repair and Maintenance	536	2,500	1,000	2,350	-6.00%
4640	Vehicle Repair and Maintenance	-	-	-	150	0.00%
4751	Printing and Binding	1,209	850	100	50	-94.12%
4891	Promotional Advertising	16,952	45,361	30,000	27,250	-39.93%
4930	Sales Tax	-	-	-	100	100.00%
4996	Bank Service Charges	7,449	6,500	6,000	4,500	-30.77%
5112	Office Supplies	1,344	1,250	1,050	1,250	0.00%
5215	Fuel and Lubricants	1,161	1,500	1,538	1,500	0.00%
5223	Operating Expenses	3,366	9,750	10,000	12,000	23.08%
5239	Safety Program Expense	-	-	37	-	0.00%
5242	Small Tools/Equipment	997	1,000	1,000	1,000	0.00%
5271	Fairs and Festivals	103,495	112,500	112,800	115,000	2.22%
5272	Palmetto Historical Park	8,787	10,652	10,000	9,795	-8.05%
5274	Ag Museum	9,852	8,250	6,500	7,800	-5.45%
5401	Non-Capitalized Equipment	4,894	1,000	-	1,000	0.00%
5412	Publications	125	-	-	500	0.00%
5513	Technical/Training	2,125	3,500	1,396	4,040	15.43%
	OPERATING EXPENSES	280,285	459,739	330,010	419,252	-8.81%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

CRA Fund - Community Redevelopment Agency

190- 559- Project #	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
COMMUNITY REDEVELOPMENT AGENCY EXPENSES						
6100	Land	1,361,337	75,451	75,451	-	-100.00%
6200	Building Improvements	7,700	-	-	-	0.00%
6300	Improvements not Buildings	4,011	-	-	125,000	100.00%
6401	Machinery and Equipment	3,600	-	-	-	0.00%
	CAPITAL PURCHASES	1,376,648	75,451	75,451	125,000	65.67%
6300-1101	MLK Park	18,536	190,000	190,000	-	-100.00%
6300-1103	Riverfront Project	5,086	139,594	139,594	336,000	140.70%
6300-1104	Lamb/Sutton Park	885,021	644,306	644,306	350,000	-45.68%
6300-1105	5th Street	318,442	239,560	239,560	-	-100.00%
6300-1202	Riverside Park	-	63,094	63,094	-	-100.00%
6300-1301	MMEC Project	-	402,785	402,785	600,000	0.00%
	CAPITAL PROJECTS	1,227,085	1,679,339	1,679,339	1,286,000	-23.42%
7101	Principal - Lease	9,299	1,069	1,062	1,089	1.87%
7169	CRA - 06 Loan Principle	219,750	955,977	219,750	219,750	-77.01%
7201	Interest Expense - Lease	148	51	57	31	-39.22%
7269	CRA - 06 Loan Interest Expense	42,147	60,000	39,082	60,000	0.00%
	DEBT SERVICE	271,344	1,017,097	259,951	280,870	-72.39%
8211	Commercial Renovation	45,760	160,000	160,000	77,931	-51.29%
8212	Community Renovation Program	696,533	720,859	635,898	650,461	-9.77%
8213	Tax Abatement Program	-	56,560	56,560	-	-100.00%
8214	CRA Community	101,976	30,000	30,000	2,100	-93.00%
8215	Job Incentive	-	19,582	19,582	292,321	1392.80%
8216	General Property Upgrades	-	-	-	50,000	0.00%
8221	Residential Revitalization Program	17,961	74,497	70,000	65,000	-12.75%
	COMMUNITY PROGRAMS	862,230	1,061,498	972,040	1,137,813	7.19%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

CRA Fund - Community Redevelopment Agency

190- 559- Project #	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
COMMUNITY REDEVELOPMENT AGENCY EXPENSES						
9101	Transfer out - Administration Charges	55,048	45,939	45,939	45,798	-0.31%
9541	Transfer out - Ward I Phase II	37,621	47,215	47,215	-	-100.00%
9390-1101	Transfer Out - MLK Park LID	-	500,000	500,000	-	-100.00%
9390-1105	Transfer out - 5th St. SWFWMD Grant	582,500	-	-	-	0.00%
	TRANSFERS	675,169	593,154	593,154	45,798	-92.28%
	TOTAL EXPENSES	4,971,571	5,174,601	4,198,160	3,589,190	-30.64%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Community Redevelopment Agency
FY 14 Itemized Budget for Cost Center - 559

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
190 559 1101	Executive Salaries			
CRA Director	1	87,027	87,027	1481
		Total	\$87,027	
190 559 1201	Regular Salaries			
Administrative Assistant	1	38,816	38,816	1258
		Total	\$38,816	
190 559 1301	Part Time Wages			
Administrative Assistant- 31hr	1	26,445	26,445	1473
GIS Specialist	1	39,371	39,371	1470
Strategic Plan Spec- 30hr	1	25,379	25,379	1484
Student Intern	0	0	0	vacant
		Total	\$91,195	
190 559 1401	Overtime			
Overtime	1	7,500	7,500	
		Total	\$7,500	
190 559 2101	FICA Taxes			
FICA Taxes	1	17,177	17,177	
		Total	\$17,177	
190 559 2221	Retirement General Employee			
Retirement General Employee	1	39,389	39,389	
		Total	\$39,389	
190 559 2301	Health Insurance			
Health Insurance	2	5,159	10,318	
		Total	\$10,318	
190 559 2302	Health Insurance-Dependent Subsidy			
Health Insurance- Dependent	2	872	1,744	
		Total	\$1,744	
190 559 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	463	463	
		Total	\$463	
190 559 2401	Workers' Compensation			
Workers' Compensation	1	828	828	
		Total	\$828	
190 559 3101	Consulting			
Consulting	1	40,000	40,000	
		Total	\$40,000	
190 559 3103	Membership Dues			
Brownfield Dues	1	100	100	
EDC Dues	1	10,000	10,000	
Florida APA	1	500	500	
Florida Dept of Economic Opp	1	175	175	
FRA Membership	1	995	995	
		Total	\$11,770	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Community Redevelopment Agency
FY 14 Itemized Budget for Cost Center - 559

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
190 559 3106	Attorney			
General Legal Fees	0	247,200	46,968	
Litigation Legal Fees	1	30,000	30,000	
Misc Expense - Recording Fees	0	3,000	570	
		Total	\$77,538	
190 559 3116	Contract Services			
Alarm System	12	34	403	
Cleaning Services	26	125	3,250	
Drinking Water Service	12	25	300	
HVAC Annual Maintenance	2	104	208	
Newspaper	1	180	180	Bradenton Herald
Parks Maintenance Plan	1	41,423	41,423	
Pest Control	4	30	120	
Snackworks	1	400	400	Coffee, Tea,Supplies
		Total	\$46,284	
190 559 4051	Travel and Per Diem			
FACE Training	2	360	720	Mayor/Director
FRA Conference	1	1,500	1,500	
FRA Training - CRA 101	2	120	240	
Other out of town meetings	1	2,500	2,500	
		Total	\$4,960	
190 559 4111	Communications			
Cell Service-CRA Director	12	100	1,200	Burton
Website Hosting	12	65	780	
		Total	\$1,980	
190 559 4212	Postage/Mailing Services			
CH Postage Meter	4	13	50	
Postage	1	900	900	
		Total	\$950	
190 559 4300	Utility Services			
City of Palmetto Utility	12	150	1,800	
FPL	12	225	2,700	
		Total	\$4,500	
190 559 4405	Operating Lease			
Canon - New Lease	3	203	609	Payment# 1-3 of 36
Canon - New Maint	3	208	624	Monthly
Canon C5035 - Lease	9	203	1,827	Payment# 27-36 of 36
Canon C5035 - Maint	9	208	1,872	Monthly
		Total	\$4,932	
190 559 4415	Rental Expenses			
CRA Office Rent	12	2,663	31,956	
		Total	\$31,956	
190 559 4512	Insurance			
Gen Liab, Auto, Property Ins	1	6,097	6,097	Oct 13
		Total	\$6,097	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Community Redevelopment Agency
FY 14 Itemized Budget for Cost Center - 559

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
190 559 4634	Repair & Maintenance			
Repair and Maintenance	1	2,350	2,350	
		Total	\$2,350	
190 559 4640	Vehicle Repair & Maintenance			
FA#17334 Vehicle Maintenance	1	150	150	2004 Ford Ranger
		Total	\$150	
190 559 4751	Printing and Binding			
Business Cards	1	50	50	
		Total	\$50	
190 559 4891	Promotional Advertising			
Advertising	1	750	750	Other
Advertising	1	7,500	7,500	DCOMC
Billboard	1	3,000	3,000	
CRA Keys	1	6,000	6,000	
Social Media Advertising	1	10,000	10,000	
		Total	\$27,250	
190 559 4930	Sales Tax			
Sales Tax	1	100	100	
		Total	\$100	
190 559 4996	Bank Service Charges			
Bank Charges	12	375	4,500	
		Total	\$4,500	
190 559 5112	Office Supplies			
Papers,Pens,Ink etc	1	1,250	1,250	
		Total	\$1,250	
190 559 5215	Fuel and Lubricants			
Fuel, Oil Changes	1	1,500	1,500	
		Total	\$1,500	
190 559 5223	Operating Expenses			
Business Recruitment	1	2,000	2,000	
Community Meetings	1	2,500	2,500	
Debris Removal	1	3,000	3,000	
General Operating Expenses	1	2,000	2,000	
GIS Software	1	2,500	2,500	
		Total	\$12,000	
190 559 5242	Small Tools/Equipment			
Small Tools/Equipment	1	1,000	1,000	
		Total	\$1,000	
190 559 5271	Fairs & Festivals			
4th of July	1	80,000	80,000	
Cultural Concert in the Park	1	10,000	10,000	
Multi-cultural Festival	1	25,000	25,000	
		Total	\$115,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Community Redevelopment Agency
FY 14 Itemized Budget for Cost Center - 559

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
190 559 5272	Palmetto Historical Park			
Carnegie Library License	1	75	75	Renewal
Elevator Service	1	1,700	1,700	
FPL	1	5,700	5,700	
Pest Control	1	520	520	
Water	1	1,800	1,800	
		Total	\$9,795	
190 559 5274	Ag Museum			
FPL	1	7,200	7,200	
Water	1	600	600	
		Total	\$7,800	
190 559 5401	Non-Capitalized Equipment			
Equipment	1	1,000	1,000	
		Total	\$1,000	
190 559 5412	Publications			
Publications	1	500	500	
		Total	\$500	
190 559 5513	Technical/Training			
Annual CRA Board Training	1	2,000	2,000	
CRA 101	2	295	590	
FACE	2	225	450	Mayor/Director
Other Training	1	1,000	1,000	
		Total	\$4,040	
190 559 6300	Improvements Not Building			
Project Contingency	1	125,000	125,000	
		Total	\$125,000	
190 559 6300 1103	Improvements Not Building - Riverfront Project			
Palmetto Boat Ramp	1	300,000	300,000	
Project Management	1	36,000	36,000	
		Total	\$336,000	
190 559 6300 1104	Improvements Not Building - Lamb/Sutton Park			
Sutton Bathrooms	1	350,000	350,000	
		Total	\$350,000	
190 559 6300 1301	Improvements Not Building - MMEP			
MMEC Project	1	600,000	600,000	
		Total	\$600,000	
190 559 7101	Princ - Lease			
FA#20061 - Mitel Phone System	4	272	1,089	Payment# 11-14 of 16
		Total	\$1,089	
190 559 7169	CRA-06 Loan Princ			
CRA Loan Principal	1	219,750	219,750	
		Total	\$219,750	
190 559 7201	Int Exp - Lease			
FA#20061 - Mitel Phone System	4	8	31	Payment# 11-14 of 16
		Total	\$31	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Community Redevelopment Agency
FY 14 Itemized Budget for Cost Center - 559

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
190 559 7269 CRA Loan Interest	CRA-06 Loan Int Exp 1	60,000	60,000	
		Total	\$60,000	
190 559 8211 Commercial Renovation	Commercial Renovation 1	77,931	77,931	
		Total	\$77,931	
190 559 8212 PD Subplan	Community Renovation Program 1	650,461	650,461	
		Total	\$650,461	
190 559 8214 Palmetto Utilities	CRA Community 1	2,100	2,100	
		Total	\$2,100	
190 559 8215 Dunkin Donuts	Job Incentive 1	5,068	5,068	
Electra	1	122,948	122,948	
It Works! Global	1	95,000	95,000	
Palmetto Animal Clinic	1	20,624	20,624	
Palmetto Theater	1	48,681	48,681	
		Total	\$292,321	
190 559 8216 General Property Upgrades	General Property Upgrades 1	50,000	50,000	
		Total	\$50,000	
190 559 8221 Residential Revitalization	Residential Revitalization Program 1	65,000	65,000	
		Total	\$65,000	
190 559 9101 Administration Svc	Transfer Out 1	45,798	45,798	
		Total	\$45,798	
		Total Budget:	\$3,589,190	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Road and Bridge Fund
Fund #307**

The Road and Bridge Fund is a special revenue fund that accounts for the construction, maintenance, repair and replacement of the City's streets, roads and bridges. Financing is provided primarily through motor fuel taxes. Even though this fund does not always meet the criteria as a major fund, the City recognizes its qualitative significance and its presentation in the City's CAFR is as a major fund.

This fund is comprised of one cost center:

- Road and Bridge – Cost Center 541

Gas taxes account for 84% of this fund's revenue source before funding from equity in the amount of \$1,080,983 for capital projects and outlay. The remaining 16% comes from miscellaneous interest and service related revenues.

This fund is currently the most financially stable of the City's funds with usable fund balance over twelve months of 2014 expense levels. With this stability, it supports the Stormwater Fund through subsidizing operating activities and the Stormwater and Reuse Fund's capital projects as well as street related capital projects. One large stormwater project funded with Road and Bridge fund balance is the 13th Street Drainage project for \$550,000. Grant funds will be sought for this project however, constant flooding in this area makes this project a very high priority.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
ROAD AND BRIDGE FUND					
BEGINNING FUND BALANCES	2,444,555	2,049,502	2,049,502	1,750,994	-14.56%
Taxes	1,084,809	1,068,071	1,066,773	1,072,593	0.42%
Impact Fees	5,279	7,600	7,511	-	0.00%
Intergovernmental Revenue	742,297	129,092	95,790	94,939	-26.46%
Charges for Services	86,231	101,296	101,335	94,784	-6.43%
Interest Revenue	16,136	16,325	12,350	8,826	-45.94%
Miscellaneous	1,210	600	810	860	0.00%
Transfers In	37,621	47,215	47,215	-	-100.00%
Debt/Lease Proceeds	198,000	20,552	20,552	-	-100.00%
Non-Revenue Sources	-	426,140	-	1,080,983	153.67%
TOTAL REVENUES	2,171,583	1,816,891	1,352,336	2,352,985	29.51%
EXPENSES					
Personnel	199,883	248,464	240,706	255,327	2.76%
Operating Expenses	390,644	565,118	513,492	610,120	7.96%
Capital Expenses	1,370,760	522,050	425,257	27,000	-94.83%
Debt Service	206,446	246,488	236,618	216,851	-12.02%
Transfers Out	398,903	234,771	234,771	1,166,127	396.71%
TOTAL EXPENDITURES	2,566,636	1,816,891	1,650,844	2,275,425	25.24%
Excess Revenue Over (Under) Expenditures	(395,053)	-	(298,508)	77,560	100.00%
Fund Balance, End of Year	2,049,502	2,049,502	1,750,994	1,828,554	-10.78%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

307-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
ROAD AND BRIDGE FUND REVENUE/SOURCES						
TAXES						
312-3000	9th Cent Gas Tax	61,494	64,553	64,553	57,096	-11.55%
312-4100	\$.04 Local Gas Tax-Manatee County	384,595	378,070	376,790	389,412	3.00%
312-4101	5th and 6th Cent Gas Tax	198,820	195,144	195,204	195,231	0.04%
312-4201	5 Cent Second Local Option Gas Tax	439,900	430,304	430,226	430,854	0.13%
FUEL TAXES		1,084,809	1,068,071	1,066,773	1,072,593	0.42%
IMPACT FEES						
324-3100	Impact Fees - Residential - Roads	2,423	5,100	5,088	-	0.00%
324-3200	Impact Fees - Commercial - Roads	2,856	2,500	2,423	-	0.00%
IMPACT FEES		5,279	7,600	7,511	-	0.00%
INTERGOVERNMENTAL REVENUE						
GRANTS						
331-4000-1107	FDOT - Haben Boulevard Roundabout	351,935	34,268	966	-	0.00%
331-4100	Capital Projects Retainage	19,066	-	-	-	0.00%
331-4900-9014	Ward I Phase 2 CDBG - Administrative	267,946	-	-	-	0.00%
GRANT REVENUE		638,947	34,268	966	-	-100.00%
STATE REVENUE SHARING						
335-1200	\$.08 Motor Fuel Tax-State Revenue Sharing	103,350	94,824	94,824	94,939	0.12%
INTERGOVERNMENTAL REVENUES		742,297	129,092	95,790	94,939	-26.46%
CHARGES FOR SERVICES						
341-9435	Special Event Fee - Electricity	-	-	50	-	0.00%
343-2000	FDOT/Highway MTCE Contract	21,998	19,686	19,686	19,686	0.00%
343-2010	FDOT/Signalization Contract	18,007	18,547	18,547	19,100	2.98%
343-2020	FDOT/Lighting Contract	36,813	46,263	46,263	55,998	21.04%
349-0000	Charges for Services Provided	9,413	16,800	16,789	-	-100.00%
CHARGES FOR SERVICES		86,231	101,296	101,335	94,784	-6.43%
INTEREST REVENUE						
361-0100	Interest Earnings	15,505	15,700	11,700	8,301	-47.13%
361-0200	Interest Revenue - Impact Fees	631	625	650	525	0.00%
INTEREST REVENUE		16,136	16,325	12,350	8,826	-45.94%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

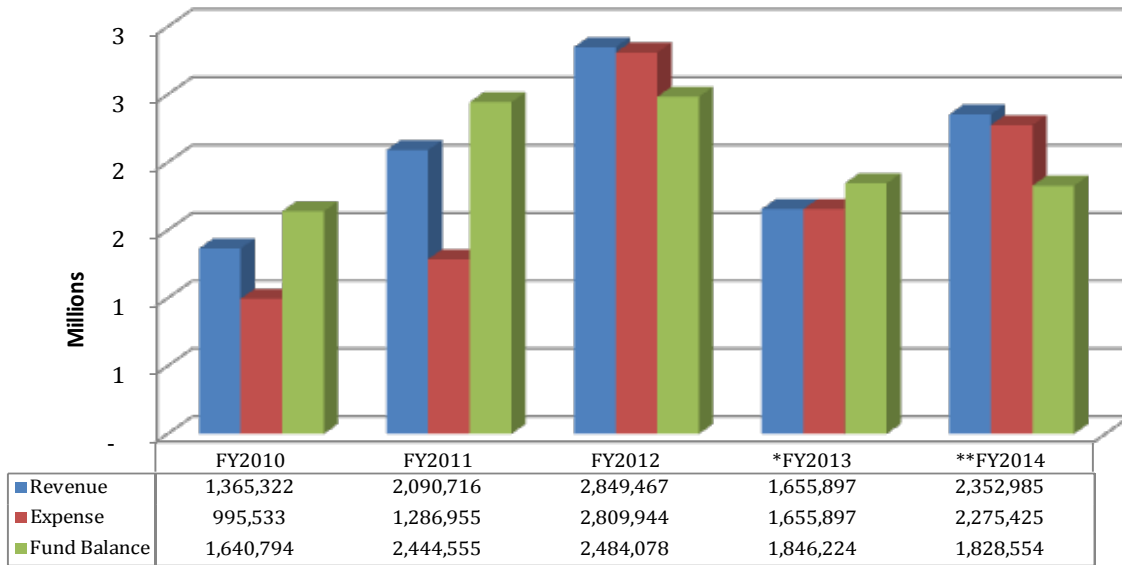
307-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
ROAD AND BRIDGE FUND REVENUE/SOURCES						
MISCELLANEOUS REVENUE						
	Other Misc Revenue / Insurance					
369-7401	Reimbursement	1,210	600	810	860	0.00%
	MISCELLANEOUS REVENUE	1,210	600	810	860	0.00%
OTHER FINANCING SOURCES						
<u>Transfers In</u>						
381-8432-9014	Transfer In - Ward I Phase 2	37,621	47,215	47,215	-	-100.00%
	TRANSFERS-IN	37,621	47,215	47,215	-	-100.00%
<u>Debt/Lease Proceeds</u>						
383-7000	Capital Lease Inception	198,000	20,552	20,552	-	-100.00%
	TOTAL DEBT/LEASE PROCEEDS	198,000	20,552	20,552	-	-100.00%
<u>Non-Revenue Sources</u>						
399-0000	Funding from Fund Balance for Outstanding Enc	-	205,526	-	-	-100.00%
399-0002	Funding from Fund Balance - Bonus	-	4,189	-	-	-100.00%
399-6000	Funding from Fund Balance - Capital	-	-	-	997,650	0.00%
399-9001-9014	Funding from Equity - Ward I Phase II	-	192,251	-	-	-100.00%
399-9001-1107	Funding from Equity - Haben Blvd.	-	24,174	-	-	-100.00%
399-9507	Funding from Equity - Impact Fees	-	-	-	83,333	0.00%
	NON-REVENUE SOURCES	-	426,140	-	1,080,983	153.67%
	TOTAL OTHER FINANCING SOURCES	235,621	493,907	67,767	1,080,983	118.86%
	TOTAL ROAD & BRIDGE FUND	2,171,583	1,816,891	1,352,336	2,352,985	29.51%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

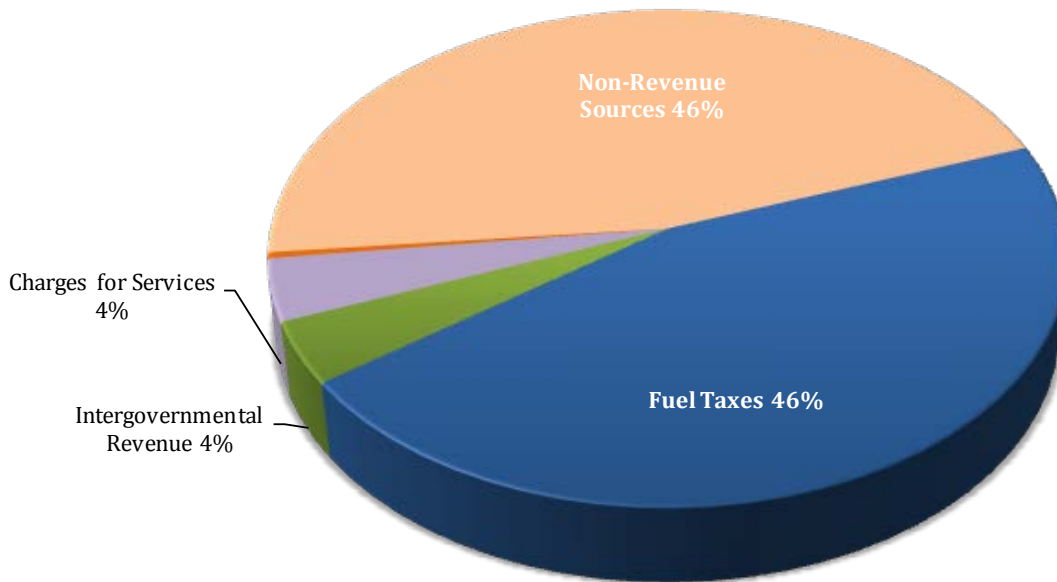
ROAD AND BRIDGE FUND - 307

5-Year Revenue, Expense and Fund Balance



*Projected **Estimated

FY 2014 Revenues By Source





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ROAD AND BRIDGE FUND - 307

Revenue Analysis and Forecasting

Revenue Trends

Motor Fuel Taxes – Road and Bridge Fund - \$1,262,316 (Pass thru from State)

The Road and Bridge fund is estimated to receive \$1,419,002 in FY2014 of which 88% or \$1,262,316 is generated from Motor Fuel Taxes (\$1,167,532) and Florida Department of Transportation Highway/Lighting and Maintenance Agreements (\$94,784).

Motor fuel taxes are received by the city from two sources, Manatee County and the State of Florida. County governments are authorized to levy up to twelve (12) cents of fuel taxes on the purchase of gasoline and diesel fuel. These taxes are proportionately distributed to the local governments within the county’s jurisdiction. (Sections 206.41(1)(d)-(e), 206.87(1)(b)-(c), 336.021, and 336.025.) Currently, Manatee County levies a total of twelve cents of which the City of Palmetto receives a percentage. The twelve cents is made up of four portions: 9th cent, 1 – 4 cents, 5th and 6th cent and 5 cent local option.

The final 5 cent local option gas tax was adopted and implemented in fiscal year 2007 and the breakdown of the four portions is illustrated in the following graph:

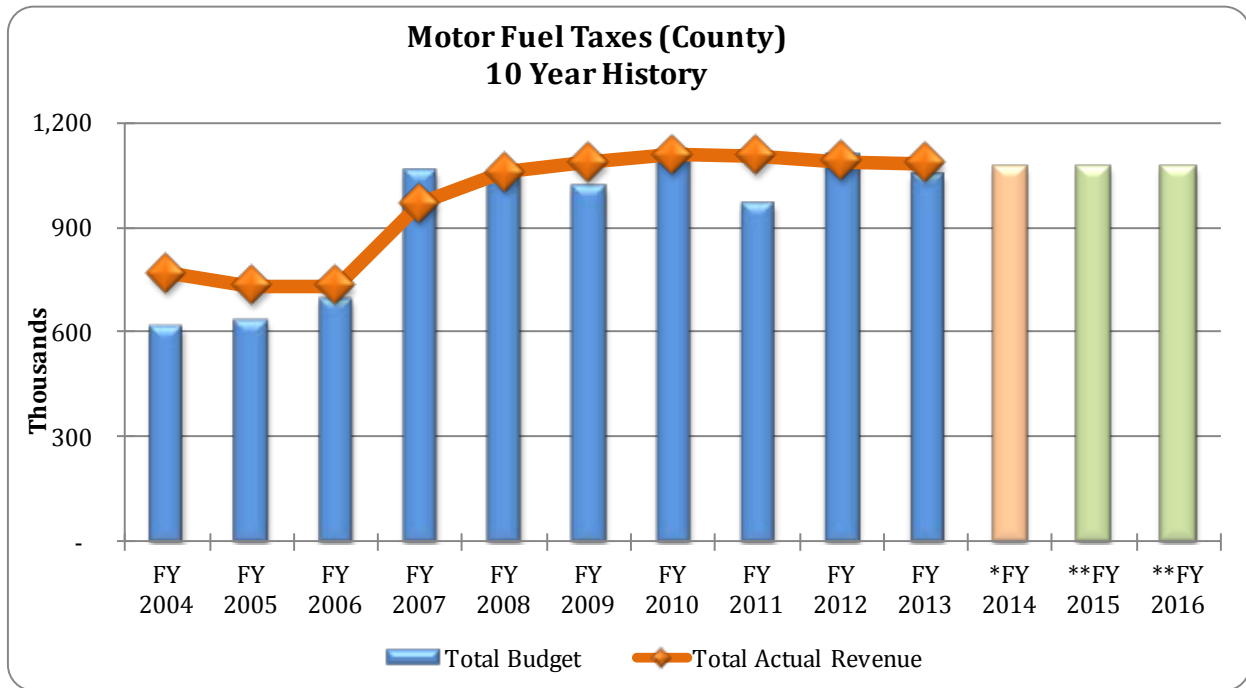


Figure 9

Figure 9 illustrates budgeted revenue as it compares with revenue actually received.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

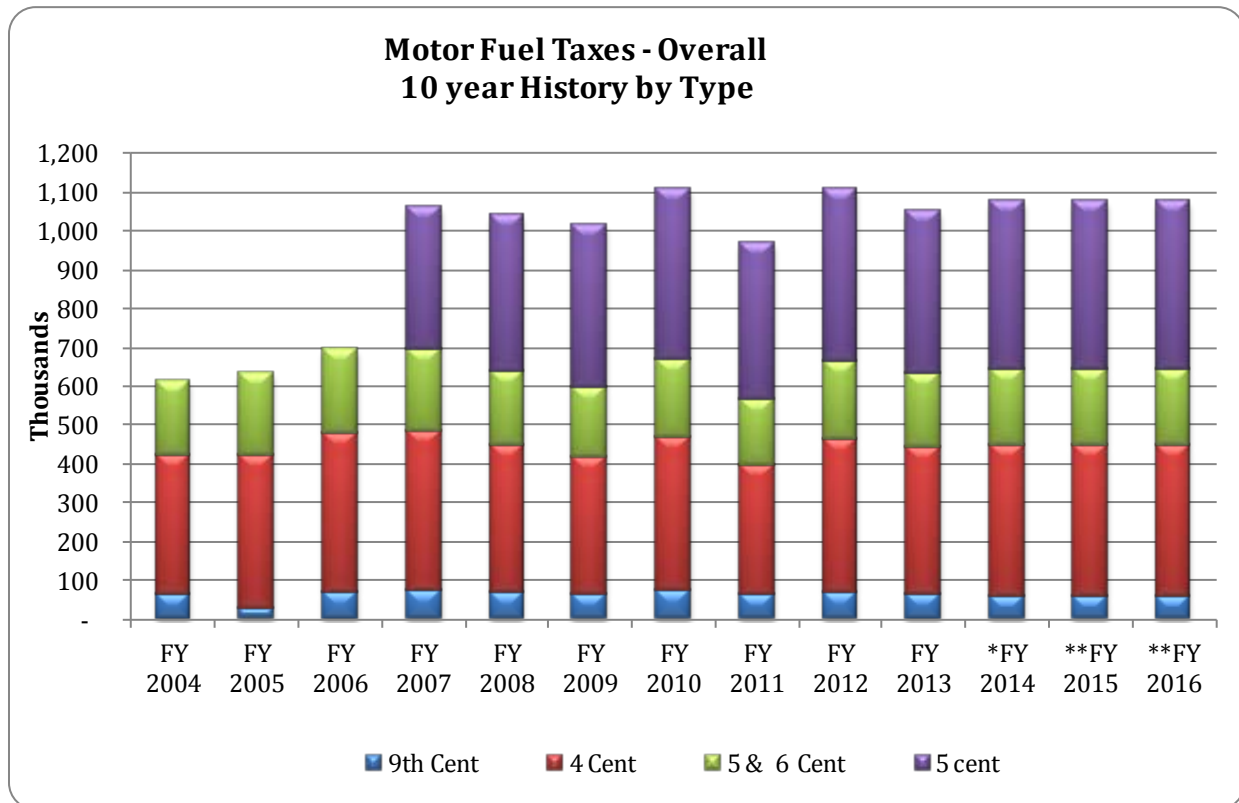


Figure 10

A smaller portion of gas taxes is received from the State of Florida in the form of the 8th cent fuel tax. This is received as state revenue sharing dollars and 25.76% is deposited into the Road and Bridge fund while the remaining 74.23% is deposited into the General Fund. The Road and Bridge Fund portion is budgeted at \$94,939 for fiscal year 2014 as shown in Figure 8 – General Fund Section.

Typically, as gasoline prices rise and the economy worsens, the demand reduces and therefore the revenue is reduced. This is illustrated in both graphs Figure 9 and 10. As gas prices adjust to the rebuilding of our economy, the city is projecting to remain flat over the next two years

Charges for Services – Road and Bridge Fund

Charges for services in the Road and Bridge fund consists of \$94,784 in contracts with FDOT for highway maintenance of medians and right-of-ways, lighting and signalization. Several state and federal highways are within the Palmetto city limits and the City maintains the mowing and utilities. FDOT will then reimburse the City for those costs per the contract that is renewed annually.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Non-Revenue Sources – Road and Bridge Fund - \$1,080,983 (Funding for Capital Projects from Fund Balance)

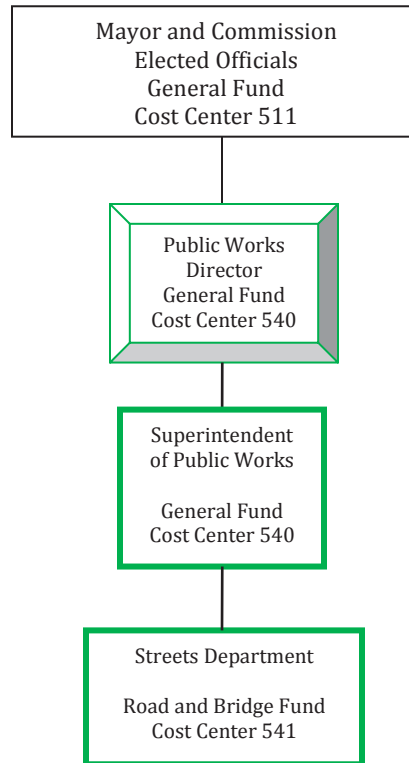
Each year during the budgeting process, the fund balance is evaluated for the amount usable for capital projects. Amounts exceeding five months of operating expenditure budget may be used for capital projects or one-time expenditures. For fiscal year 2014, it was projected that there would be \$911,458 available for capital projects as well as \$103,000 in transportation impact fees. Of that available amount, a total of \$1,080,983 was assigned for capital projects as follows:

• 13 th Street Drainage Project	\$ 550,000
• One-time capital expenditures	147,000
• 8 th and 9 th St. Reuse lines	140,000
• New Sidewalk Projects	50,000
• City-wide Software	38,500
• 14 th Ave. & 17 th St. Intersection	37,150
• TMDL Program	25,000
• Dredging projects	10,000
• 13 th Ave.: 7 th to 8 th Street – Impact Fees	<u>83,333</u>
Total Non-revenue Sources	\$1,080,983

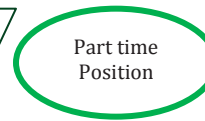


CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

ROAD AND BRIDGE FUND
ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Road and Bridge Department
Cost Center 541**

FUND: Road and Bridge
DEPARTMENT: Public Works

PRIMARY DUTIES

The Street Department is responsible for the maintenance of the City's street infrastructure through the repair and maintenance of city owned streets. Perform pothole repairs, asphalt streets, overlays, striping, sidewalk repairs and sidewalk installation as capable, sweeping of the streets and trimming trees out of the streets as necessary.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To continue to maintain the City's public streets and avenues to ensure safe and reliable means of transportation for pedestrians motorized vehicles and bicycles.
- Maintenance of pedestrian sidewalks, drainage, curbs, striping and pavement in accordance with City Standards.

WORKLOAD MEASURES

	2012-13 Actual	2013-14 Goal
Debris Swept [cubic yards]	2000	2000
Street Swept [miles]	6500	5000
Sidewalk Repaired [linear feet]	1200	5000
Street Resurfaced [linear feet]	2400	4000
Streets Stripped [linear feet]	6400	6400

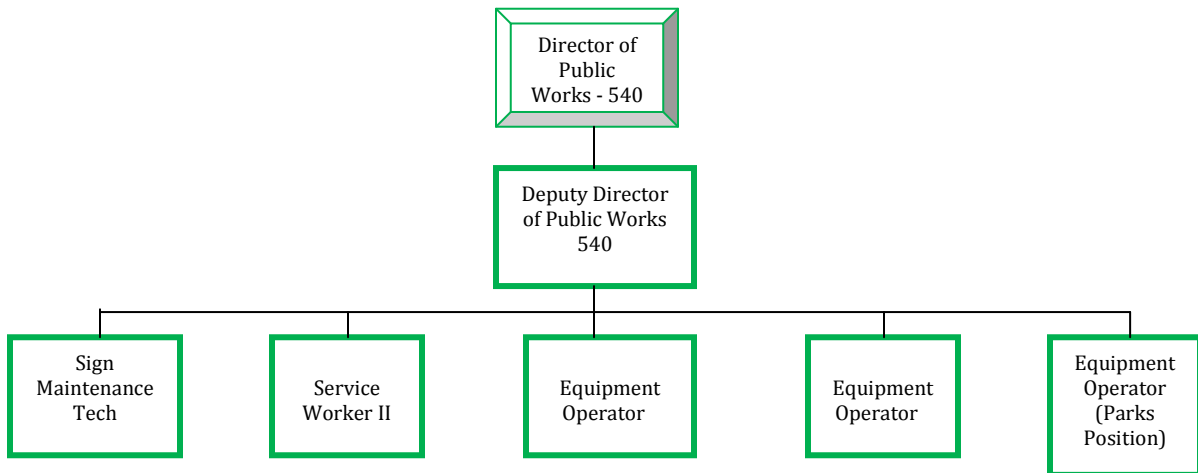


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**ROAD AND BRIDGE DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Sign Maintenance Tech	107/0	31,068	19,947	51,015	1.00
Service Worker II - DROP	105/13	41,071	11,565	52,636	1.00
Equipment Operator	106/0	29,589	19,285	48,874	1.00
Equipment Operator	106/0	29,589	19,285	48,874	1.00
Equipment Operator	106/0	29,589	10,024	39,613	1.00
TOTAL ROAD AND BRIDGE FUND		160,906	80,106	241,012	5.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Road and Bridge Fund - Streets Department

307- 541	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
STREETS DEPARTMENT EXPENSES						
1201	Regular Salaries	129,592	159,517	155,226	160,906	0.87%
1401	Overtime	4,931	3,500	6,000	3,500	0.00%
2101	FICA Taxes	10,099	12,471	12,272	12,577	0.85%
2221	Retirement General Employee	21,577	34,806	32,893	38,604	10.91%
2301	Health and Dental Insurance	25,288	26,800	24,120	25,795	-3.75%
2302	Health Insurance -Dependent Subsidy	3,153	4,260	2,982	4,360	2.35%
2303	Life Insurance & EAP	452	625	1,344	641	2.56%
2401	Workers' Compensation	4,791	6,485	5,869	8,944	37.92%
	PERSONNEL EXPENDITURES	199,883	248,464	240,706	255,327	2.76%
3101	Consulting	8,100	919	919	-	-100.00%
3120	Engineering Services	1,925	11,000	1,018	11,000	0.00%
3416	Lot Clearing	1,675	2,600	2,575	4,000	53.85%
4051	Travel and Per Diem	8	245	191	250	2.04%
4111	Communciations	231	250	250	250	0.00%
4305	Street Lights - Electric	112,185	120,000	115,500	120,000	0.00%
4405	Operating Lease	383	655	655	631	-3.66%
4415	Rental Expenses	35	400	100	400	0.00%
4512	Insurance	4,859	9,241	9,238	6,012	-34.94%
4599	Insurance Contingency	27,583	-	-	-	0.00%
4634	Repair & Maintenance	23,087	27,033	27,750	32,000	18.37%
4996	Bank Service Charges	3,135	3,300	3,200	2,400	-27.27%
5112	Office Supplies	47	50	-	50	0.00%
5215	Fuel and Lubricants	65,559	65,000	27,194	32,100	-50.62%
5223	Operating Expenses	4,358	5,475	5,500	4,000	-26.94%
5239	Safety Program Expense	1,183	800	800	1,000	25.00%
5242	Small Tools/Equipment	394	1,231	2,000	1,500	21.85%
5251	Uniform Purchases and Cleaning	938	1,112	945	1,427	28.33%
5302	Materials-Road Repairs and Maintenance	129,578	178,330	178,330	235,600	32.11%
5303	Materials-Sidewalk Repairs and Maintenance	-	65,000	65,000	65,000	0.00%
5304	Materials - Light Repairs and Maintenance	1,016	46,000	46,000	66,000	43.48%
5305	ADA Sidewalk Compliance	-	25,000	25,000	25,000	0.00%
5401	Non-Capitalized Equipment	4,195	-	-	-	0.00%
5513	Technical/Training	170	1,477	1,327	1,500	1.56%
	OPERATING EXPENSES	390,644	565,118	513,492	610,120	7.96%
6401	Machinery & Equipment	7,300	2,596	2,596	27,000	940.06%
6449	Capital Leased Equipment	198,652	20,552	20,551	-	-100.00%
	CAPITAL EQUIPMENT PURCHASES	205,952	23,148	23,147	27,000	16.64%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Road and Bridge Fund - Streets Department

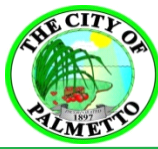
307- 541	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
STREETS DEPARTMENT EXPENSES						
7101	Principal - Lease	24,030	51,371	51,166	54,548	6.18%
7104	Principal -BOA Loan 2004	8,346	9,000	8,762	9,500	5.56%
7105	Principal -BOA Loan 2005	45,683	48,250	48,046	50,250	4.15%
7107	Principal -BOA Loan 2007	42,734	45,000	44,745	31,000	-31.11%
7201	Interest Expense - Lease	1,613	2,573	2,777	2,053	-20.21%
7204	Interest Expense -BOA Loan 2004	5,930	6,500	5,542	6,000	-7.69%
7205	Interest Expense - BOA Loan 2005	37,128	38,500	35,693	36,000	-6.49%
7207	Interest Expense - BOA Loan 2007	40,982	43,500	39,887	27,500	-36.78%
7305	New Debt Service	-	1,794	-	-	-100.00%
	DEBT SERVICE	206,446	246,488	236,618	216,851	-12.02%
9101	Transfer Out - Administration Charges	206,053	126,771	126,771	132,144	4.24%
9107	Transfer to Capital Projects Fund	-	-	-	125,650	0.00%
9140	Transfer to Stormwater - Capital Projects	42,850	-	-	585,000	0.00%
9440	Transfer to Stormwater - Subsidy	150,000	108,000	108,000	100,000	-7.41%
9460	Transfer to Reuse - Capital Projects	-	-	-	140,000	0.00%
9301	Transfer from Impact Fees	-	-	-	83,333	0.00%
	TRANSFERS	398,903	234,771	234,771	1,166,127	396.71%
	TOTAL EXPENSES	1,401,828	1,317,989	1,248,734	2,275,425	72.64%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Road & Bridge Department
FY 14 Itemized Budget for Cost Center - 541

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
307 541 1201	Regular Salaries			
Equipment Operator	1	29,589	29,589	1478
Equipment Operator	1	29,589	29,589	1511
Equipment Operator	1	29,589	29,589	1477
Service Worker II- DROP	1	41,071	41,071	126
Sign Maintenance Tech	1	31,068	31,068	1495
	Total		\$160,906	
307 541 1401	Overtime			
Overtime	1	3,500	3,500	
	Total		\$3,500	
307 541 2101	FICA Taxes			
FICA Taxes- Road & Bridge	1	12,577	12,577	
	Total		\$12,577	
307 541 2221	Retirement General Employee			
Retirement General Employee	1	38,604	38,604	
	Total		\$38,604	
307 541 2301	Health Insurance			
Health Insurance	5	5,159	25,795	
	Total		\$25,795	
307 541 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	5	872	4,360	
	Total		\$4,360	
307 541 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	641	641	
	Total		\$641	
307 541 2401	Workers' Compensation			
Workers' Compensation	1	8,944	8,944	
	Total		\$8,944	
307 541 3120	Engineering Services			
Engineering Services	1	11,000	11,000	
	Total		\$11,000	
307 541 3416	Lot Clearing			
Tree Trimming, Removal	1	4,000	4,000	
	Total		\$4,000	
307 541 4051	Travel and Per Diem			
Travel and Per Deim	1	250	250	
	Total		\$250	
307 541 4111	Communications			
Cell Service-Sign Tech	12	21	250	
	Total		\$250	
307 541 4305	Street Lights - Electric			
FPL	12	10,000	120,000	
	Total		\$120,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Road & Bridge Department
FY 14 Itemized Budget for Cost Center - 541

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
307 541 4405	Operating Lease			
Canon - New Lease	5	33	163	Payment# 1-5
Canon - New Maint	5	20	100	Monthly
Canon 2535I - Lease	7	33	228	Payment# 29-36 of 36
Canon C5035 - Maint	7	20	140	Monthly
		Total	\$630	
307 541 4415	Rental Expenses			
Rental of Specialty Equipment	1	400	400	
		Total	\$400	
307 541 4512	Insurance			
Gen Liab, Auto, Property Ins	4	1,503	6,012	Quarterly
		Total	\$6,012	
307 541 4634	Repair & Maintenance			
Repairs, Parts, Tires	1	32,000	32,000	
		Total	\$32,000	
307 541 4996	Bank Service Charges			
Bank Charges	12	200	2,400	
		Total	\$2,400	
307 541 5112	Office Supplies			
Pens, Pencils, Paper etc	1	50	50	
		Total	\$50	
307 541 5215	Fuel and Lubricants			
Fuel and Lube	1	32,100	32,100	12 Vehicles and Equi
		Total	\$32,100	
307 541 5223	Operating Expenses			
Central Stores Supplies	1	1,000	1,000	
Janitorial Supplies	1	2,000	2,000	
Paint	1	1,000	1,000	
		Total	\$4,000	
307 541 5239	Safety Program Expense			
Municipal Safety Services	1	350	350	
PPE Central Stores	1	250	250	
Safety Shoes	4	100	400	4 employees
		Total	\$1,000	
307 541 5242	Small Tools/Equipment			
Minor Tools and Small Equip	1	1,500	1,500	
		Total	\$1,500	
307 541 5251	Uniform Purchases and Cleaning			
Change Outs	1	200	200	
Employee Uniforms	52	24	1,227	5 Employees
		Total	\$1,427	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Road & Bridge Department
FY 14 Itemized Budget for Cost Center - 541

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
307 541 5302	Materials-Road Repairs&Maint			
Drainage Repairs	1	20,000	20,000	
Permitting	1	2,500	2,500	
Resurfacing Misc Streets	1	120,000	120,000	10 Blocks
Street Repair	1	40,000	40,000	
Street Sign Repair/Replace	1	6,500	6,500	
Street Striping	1	46,600	46,600	20 Blocks
		Total	\$235,600	
307 541 5303	Materials-Sidewalk Repairs & Maint			
Curb & Sidewalk R&R	1	65,000	65,000	
		Total	\$65,000	
307 541 5304	Materials-Light Repairs & Maint			
Street Light Repair	1	25,000	25,000	
Traffic Light Repairs	1	41,000	41,000	20K for 8th A & 10th
		Total	\$66,000	
307 541 5305	ADA Sidewalk Compliance			
ADA Ramp Compliance	1	25,000	25,000	
		Total	\$25,000	
307 541 5513	Technical/Training			
Employee Training	1	1,500	1,500	
		Total	\$1,500	
307 541 6401	Machinery & Equipment			
Enclosed Trailers 7x10	2	3,500	7,000	
Needed Traffic Control Device	1	20,000	20,000	message board, arrow
		Total	\$27,000	
307 541 7101	Princ - Lease			
FA#20130 Street Sweeper	4	12,373	49,492	Payment# 8-11 of 16
FA#20150 Backhoe w/Bucket	4	1,264	5,056	Payment# 3-6 of 16
		Total	\$54,548	
307 541 7104	Princ-BOA Loan 2004			
2004 BOA Loan Principal	1	9,500	9,500	
		Total	\$9,500	
307 541 7105	Princ-BOA Loan 2005			
2005 BOA Loan Principal	1	50,250	50,250	
		Total	\$50,250	
307 541 7107	Princ-BOA Loan 2007			
2007 BOA Loan Principal	1	31,000	31,000	
		Total	\$31,000	
307 541 7201	Int Exp - Lease			
FA#20130 Street Sweeper	4	448	1,793	Payment# 8-11 of 16
FA#20150 Backhoe w/Bucket	4	65	260	Payment# 3-6 of 16
		Total	\$2,053	
307 541 7204	Int Exp-BOA Loan 2004			
2004 BOA Loan Interest	1	6,000	6,000	
		Total	\$6,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Road & Bridge Department
FY 14 Itemized Budget for Cost Center - 541

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
307 541 7205 2005 BOA Loan Interest	1	36,000	36,000	
		Total	\$36,000	
307 541 7207 2007 BOA Loan Interest	1	27,500	27,500	
		Total	\$27,500	
307 541 9101 Administration Svc	1	132,144	132,144	
		Total	\$132,144	
307 541 9144 Subsidy to Stormwater	1	100,000	100,000	
		Total	\$100,000	
		Total Budget:	\$1,341,441	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Road and Bridge Fund - Grant Funding

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
ROAD AND BRIDGE GRANTS						
	HABEN ROUNDABOUT					
	AWARD #: 420875-1-58-01					
	REVENUE					
307-331-4000-1107	FDOT - Haben Blvd Roundabout	351,935	34,268	966	-	0.00%
	TOTAL REVENUES	351,935	34,268	966	-	0.00%
	EXPENSES					
307-541-6300-9014	Ward 1, Phase 2 - Matching	497,349	394,381	402,714	-	0.00%
307-701-6300-9014	Ward 1 Phase 2-CDBG	264,475	-	-	-	0.00%
307-541-6300-1107	FDOT - Haben Blvd Roundabout-Match	51,048	35,985	(604)	-	0.00%
307-701-6300-1107	FDOT - Haben Blvd Roundabout	351,935	68,536	-	-	0.00%
	CAPITAL PURCHASES	1,164,807	498,902	402,110	-	0.00%
	TOTAL EXPENSES	1,164,807	498,902	402,110	-	0.00%
	NET TOTAL GRANT EXPENDITURES	812,872	464,634	401,144	-	0.00%
	TOTAL ROAD & BRIDGE FUND GRANT REVENUE	351,935	34,268	966	-	0.00%
	TOTAL ROAD & BRIDGE FUND GRANT CAPITAL EXPENDITURES	1,164,807	498,902	402,110	-	0.00%
	NET ROAD & BRIDGE FUND GRANT EXPENDITURES	812,872	464,634	401,144	-	0.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Enterprise Funds
Solid Waste – Fund #403
Water and Sewer – Fund #432
Stormwater – Fund #440
Reuse – Fund #460**

The enterprise funds are proprietary funds that account for the provision of utility services to City residents. The City has four enterprise funds that account for:

- Solid Waste Fund – accounts for the provision of garbage and trash collection to the City through services contracted with Waste Management.
- Water and Sewer Fund – accounts for the provision of water, sewer and cross connection services to the City and certain surrounding areas. The water is purchased from Manatee County Water and distributed and billed by the City to its customers. The sewage is treated and managed at the City’s wastewater treatment plant managed and contracted by Veolia Water.
- Stormwater Fund – accounts for the operation of a stormwater utility to improve stormwater drainage throughout the City.
- Reuse Fund – accounts for the operation of a reclaimed water utility to provide reclaimed water for irrigation in parts of the City with the goal being to provide city-wide services.

Revenues are provided largely from utility user fees, franchise fees and applicable grants. Greater detail of revenues will follow in this section.

These funds also account for the expenses within these funds. Solid Waste, Stormwater and Reuse are all one cost center funds while the Water and Sewer Fund is made up of five cost centers. These cost centers include:

Solid Waste Fund

- Solid Waste - Cost Center 534

Water and Sewer Fund

- Cross Connect – Cost Center 532
- Water Department – Cost Center 533
- Sewer Department – Cost Center 535
- Customer Service – Cost Center 536
- Wastewater Treatment Plant – Cost Center 537

Stormwater Fund

- Stormwater Department – Cost Center 538

Reuse Fund

- Reuse Department – Cost Center 539

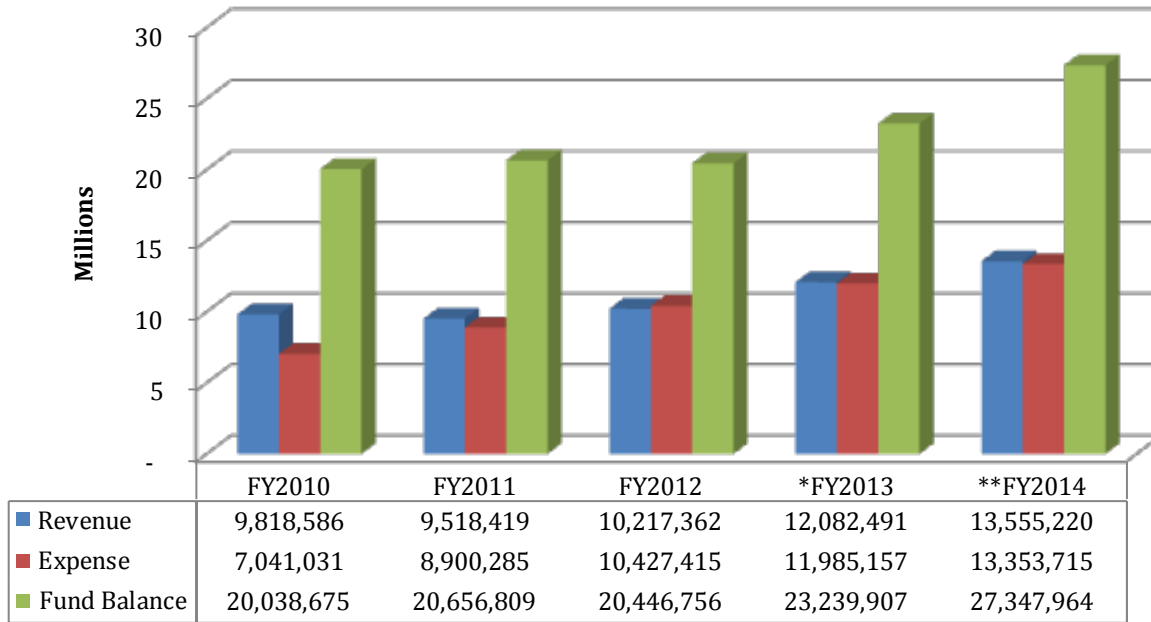
Capital projects for utility infrastructure is budgeted and accounted for within these funds in a modified accrual method. CIP expenses are accounted in cost centers numbered 633 or 635 which relate to water or sewer projects, 640 relating to stormwater projects and 660 relating to reuse projects. As required by GAAP and full accrual accounting, these capital expenditures are moved to capital assets and reported as such in the CAFR.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

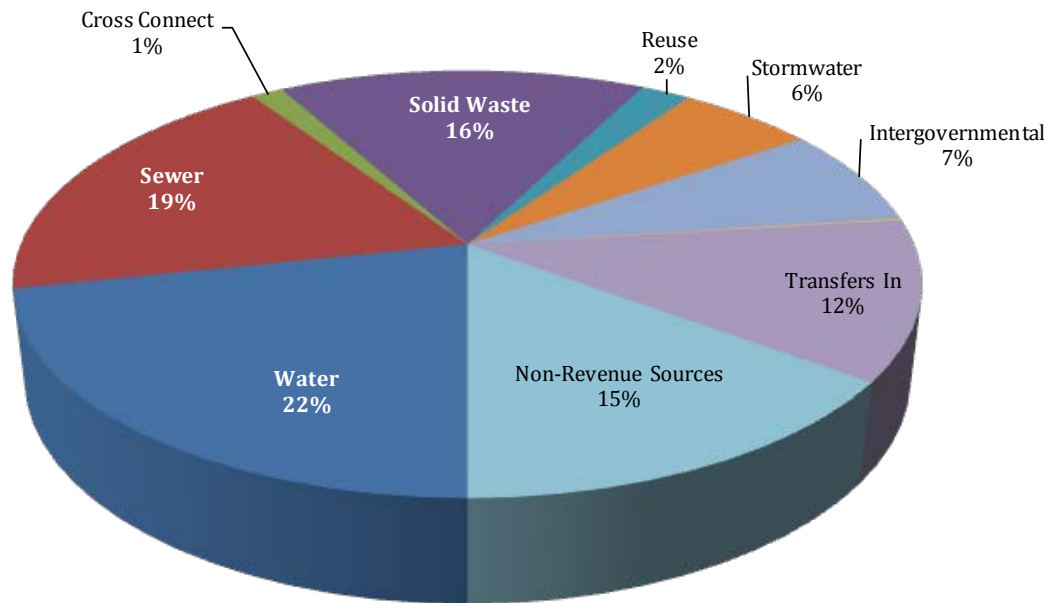
**ENTERPRISE FUNDS –
Solid Waste Fund - 403
Water and Sewer Fund - 432
Stormwater Fund - 440
Reuse Fund - 460**

5-Year Revenue, Expense and Fund Balance



*Projected **Estimated

FY 2014 Revenues By Source

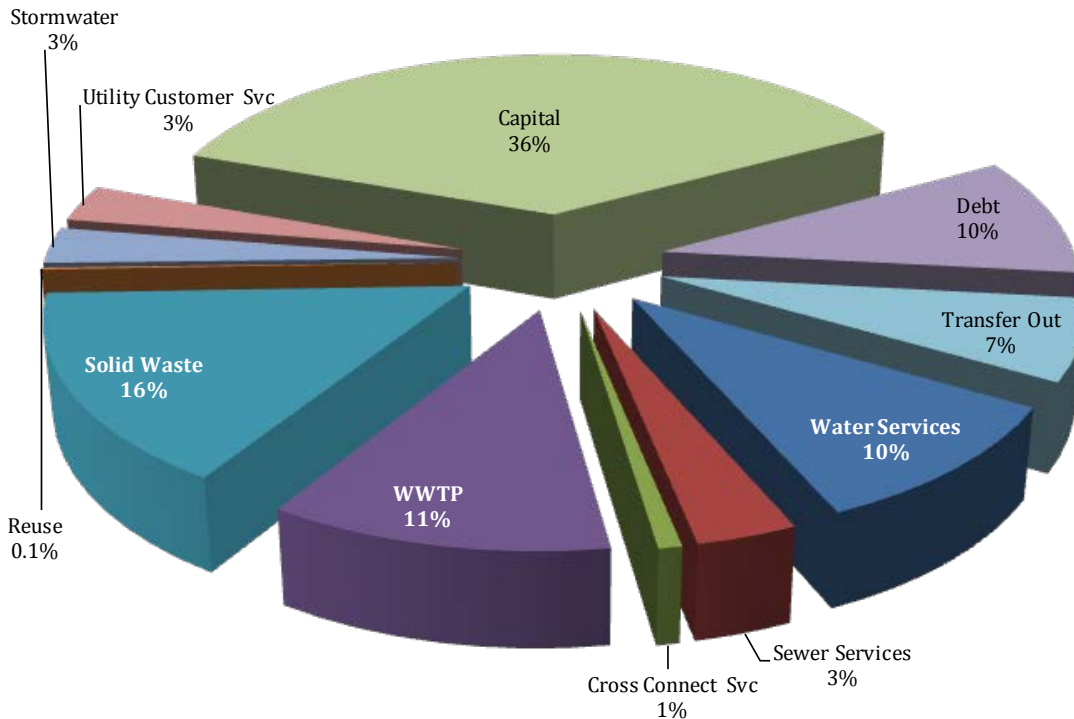




**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**ENTERPRISE FUNDS –
Solid Waste Fund - 403
Water and Sewer Fund - 432
Stormwater Fund - 440
Reuse Fund - 460**

FY2014 Budgeted Expenditures By Function



- ❖ **Solid Waste Fund** expenditures are \$2,070,821 and represent one department and utilized for all solid waste services.
- ❖ **Water and Sewer Fund** expenditures are \$3,818,099 and represents 5 departments; Water Dept (\$1,351,441), Sewer Dept (\$447,908), Cross Connect (\$104,786), Waste Water Treatment Plant (\$1,514,661) and Utility Customer Service (\$399,303).
- ❖ **Stormwater Fund** expenditures are \$393,491 and represent one department and is utilized for all stormwater service.
- ❖ **Reuse Fund** expenditures are \$19,600 represents one department and is utilized for the reclamation of water from the Waste Water Treatment Plant. The majority of the budget is listed in Capital and Debt Service.
- ❖ **Capital** expenditures are \$4,868,000 and accounts for operating capital outlay and the Capital Improvement Plan. A detail description is listed in Capital section of this budget book.
- ❖ **Debt** expenditures are \$1,299,279 and accounts for three loans made in 2004, 2005 and 2007 to improve infrastructure; SRF loan for the Stormwater and Reuse department and the lease purchases of a valve exerciser and telemetry meters for the Water Department.
- ❖ **Transfer Out** expenditures are \$884,425 and represents administrative cost (\$569,426) and Stormwater subsidy (\$55,000) and Capital Improvements (\$260,000).
- ❖ **Total Enterprise Funds Expenditures: \$13,353,715**



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**ENTERPRISE FUNDS –
Solid Waste Fund - 403
Water and Sewer Fund - 432,
Stormwater Fund - 440
Reuse Fund - 460**

Revenue Analysis and Forecasting

Revenue Trends

Utility Fees – Solid Waste, Water and Sewer, Stormwater and Reuse Funds

The City maintains and bills user fees for five utilities including: Solid Waste, Cross Connect, Water, Sewer, Stormwater and Reclaimed Water (Reuse). Each of these utilities is reported in separate proprietary funds with the exception of water and sewer which are combined into one fund. Utilities fees for cross connect, water, sewer and reuse are billed based on metered consumption and solid waste is billed based on the service and container provided. Stormwater fees are based on the impervious land surface of the customer.

Periodically a rate study is performed to determine the rate structure of the utility user fees. In 2013, a rate study was completed for the water, sewer and reuse utilities. A schedule of rate increases was approved and the scheduled increase begins November 1, 2013. A rate study for stormwater fees was completed in 2007 and a five-year schedule of increases was approved. Stormwater user fees were increased during fiscal year 2008 according to the schedule. The Utility rates increase will be FY2014 – 15%, FY2015 – 15% and FY 2016-FY2018 – 4% and will remain at that level, Utility funds will be monitored and new rate studies will be ordered as the need arises.

A 10-year history of utility expense is illustrated in the following graph:

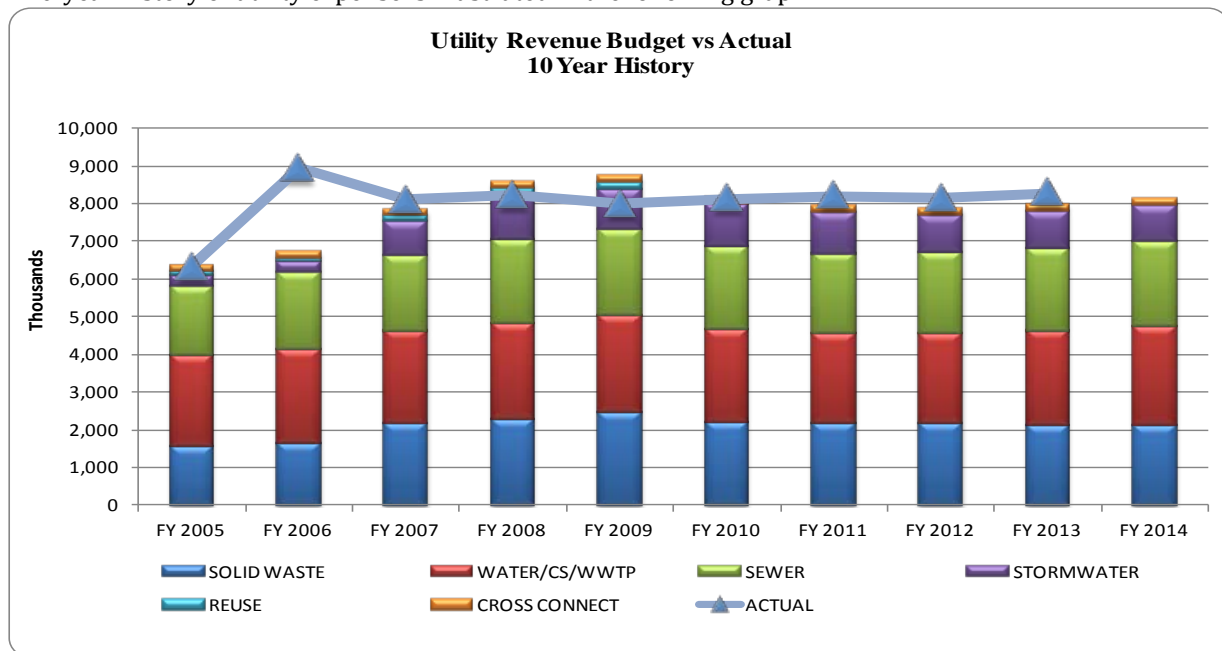


Figure12



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Combined utility revenue budget compared to actual revenue received:

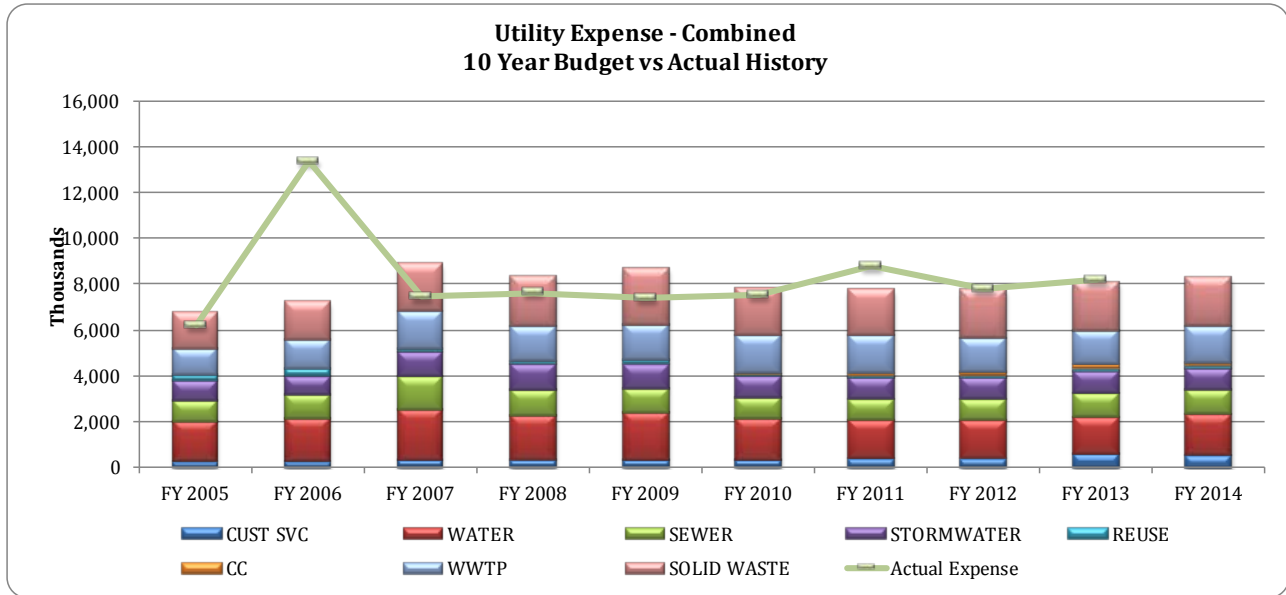


Figure 13

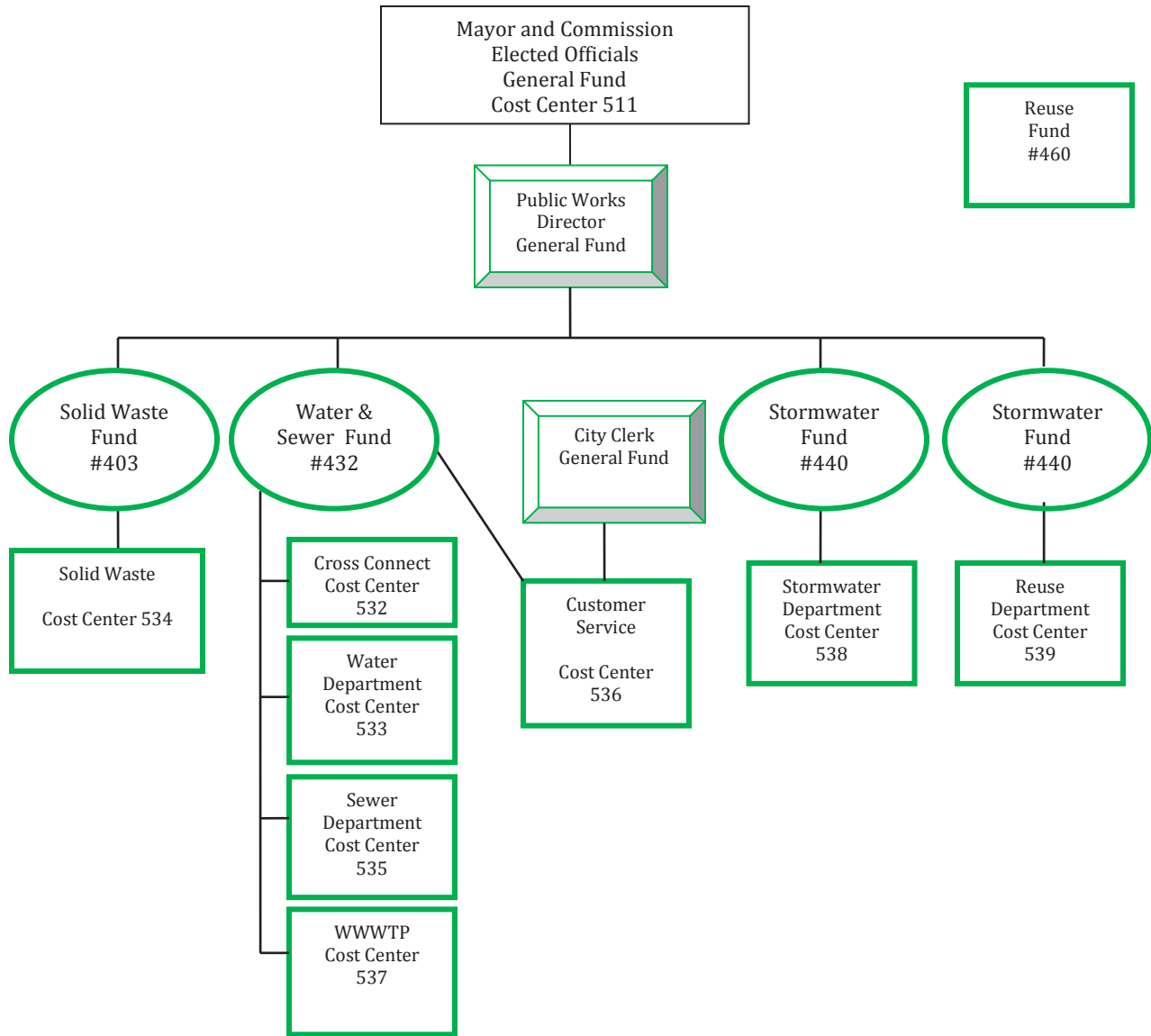
Key Points

- ❖ This graph has been enhanced to include all cost centers in the proprietary funds. In addition, actual expense is included in the graph to compare with budgeted expense.
- ❖ Impact Fees and interest associated are not included within Figure 12 and 13.
- ❖ Cross Connect cost center was separated from the Water Department in FY2010. Prior expenses were report in the Water Department.

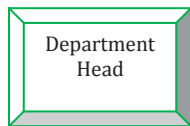


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ENTERPRISE FUNDS ORGANIZATIONAL CHART
SOLID WASTE FUND
WATER AND SEWER FUND
STORMWATER FUND
REUSE FUND



LEGEND





**Solid Waste Fund
Fund # 403**



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
SOLID WASTE FUND					
BEGINNING FUND BALANCES	487,058	549,391	549,391	575,008	4.66%
REVENUE/SOURCES					
Franchise Fees	228,425	229,000	232,524	232,320	1.45%
Utility Charges	1,859,839	1,896,400	1,898,000	1,885,200	-0.59%
Interest Revenue	3,553	3,750	3,725	2,662	-29.01%
Miscellaneous	296	200	269	176	-12.00%
Non-revenue sources	-	1,524	-	-	-100.00%
TOTAL REVENUES	2,092,113	2,130,874	2,134,518	2,120,358	-0.49%
EXPENSES					
Personnel	62,500	107,056	105,276	111,029	3.71%
Operating Expenses	1,928,065	1,956,577	1,956,576	1,959,792	0.16%
Transfers Out	39,215	47,049	47,049	38,965	-17.18%
TOTAL EXPENDITURES	2,029,780	2,110,682	2,108,901	2,109,786	-0.04%
Excess Revenue Over (Under) Expenditures	62,333	20,192	25,617	10,572	-47.64%
Conversion to full accrual	-	-	-	-	0.00%
Excess Revenue Over (Under) Expenditures	62,333	20,192	25,617	10,572	-47.64%
ENDING FUND BALANCES					
Fund Balance, End of Year	549,391	569,583	575,008	585,580	2.81%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

403- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
SOLID WASTE FUND REVENUE/SOURCES					
CHARGES FOR SERVICES					
<u>Franchise Fees</u>					
323-7000 Solid Waste Franchise Fees-WM	228,425	229,000	232,524	232,320	1.45%
<u>Utility Services</u>					
343-7200 Solid Waste Service Charge	1,687,018	1,700,000	1,692,000	1,705,200	0.31%
343-7300 Garbage & Trash Misc Charges	137,528	161,400	172,000	145,000	-10.16%
343-7800 Garbage Penalties	35,293	35,000	34,000	35,000	0.00%
Total Utility Services	1,859,839	1,896,400	1,898,000	1,885,200	-0.59%
CHARGES FOR SERVICES	2,088,264	2,125,400	2,130,524	2,117,520	-0.37%
INTEREST REVENUE					
361-0100 Investment Earnings	3,553	3,750	3,725	2,662	-29.01%
INTEREST REVENUE	3,553	3,750	3,725	2,662	-29.01%
MISCELLANEOUS REVENUE					
369-7400 Other Misc Revenue-Ins Reimb	-	-	70	-	0.00%
369-7401 Other Misc Revenue-Ins Prem Reimb	296	200	199	176	0.00%
MISCELLANEOUS REVENUE	296	200	269	176	0.00%
NON-REVENUE SOURCES					
399-0002 Funding from Equity - Bonus	-	1,524	-	-	0.00%
NON-REVENUE SOURCES	-	1,524	-	-	-100.00%
TOTAL SOLID WASTE REVENUES	2,092,113	2,130,874	2,134,518	2,120,358	-0.49%



**Solid Waste Department
Cost Center 534**

FUND: Solid Waste Fund - 403
DEPARTMENT: Public Works

PRIMARY DUTIES

The Solid Waste Department is responsible for coordinating and enforcing the contract with the City's hauler, Waste Management. Take calls from the customers and relay them to the hauler as necessary in an accurate and reliable manner. Work indirectly and directly with residential and commercial customers for extra services and to maintain a high level of regular service to all customers at all times.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Maintain high quality services throughout the City of Palmetto.
- Maintain a high quality level of communication between the Hauler and the City.
- Keep rates relatively flat and competitive

WORKLOAD MEASURES

	2011-12 Actual	2012-13 Projected	2013-14 Goal
Residential Solid Waste [Tons]	5043	5000	4800
Commercial Solid Waste [Tons]	3559	3500	4000
Yard Waste [Tons]	830	850	800

We hope the downward trend continues for residential solid waste and yard waste which should indicate more recycling rather than landfill application. An increase in commercial tonnage would suggest that more business are being successful and are expanding.

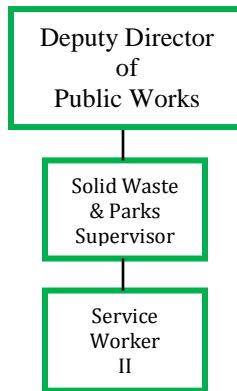


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

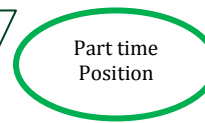
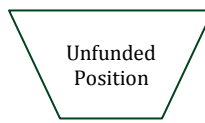
**SOLID WASTE DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Service Worker I	103/0	25,559	17,854	43,413	1.00
Supervisor	112/2	42,016	25,454	67,470	1.00
TOTAL SOLID WASTE FUND		67,575	43,308	110,883	2.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Solid Waste Fund - Solid Waste Department

403- 534- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
SOLID WASTE EXPENSES					
1201 Regular Salaries	41,403	66,726	66,407	67,575	1.27%
1401 Overtime	118	100	500	100	0.00%
2101 FICA Taxes	3,094	5,113	5,066	5,177	1.25%
2221 Retirement General Employee	9,553	19,052	19,065	21,182	11.18%
2301 Health and Dental Insurance	6,322	10,720	9,827	10,318	-3.75%
2302 Health Insurance -Dependent Subsidy	1,051	1,704	1,562	1,744	2.35%
2303 Life Insurance & EAP	143	261	202	267	2.30%
2401 Workers' Compensation	816	3,380	2,647	4,666	38.05%
PERSONNEL EXPENSES	62,500	107,056	105,276	111,029	3.71%
3116 Contract Services	1,903,544	1,938,000	1,937,702	1,936,000	-0.10%
4111 Communications	211	360	360	760	111.11%
4311 Solid Waste Disposal Fees	8,621	8,000	8,000	8,400	5.00%
4512 Insurance	1,615	1,886	1,887	2,144	13.68%
4634 Repair & Maintenance	306	700	750	1,500	114.29%
4751 Printing and Binding	-	-	-	50	0.00%
4996 Bank Service Charges	689	770	850	720	-6.49%
5215 Fuel and Lubricants	2,234	5,400	5,389	2,000	-62.96%
5223 Operating Expenses	192	600	750	200	-66.67%
5239 Safety Program Expense	71	250	300	350	40.00%
5242 Small Tools/Equipment	40	23	-	100	334.78%
5251 Uniform Purchases and Cleaning	287	588	588	468	-20.41%
5513 Technical/Training	-	-	-	100	0.00%
5901 Depreciation	-	-	-	-	0.00%
9500 Doubtful Accounts Expense	10,335	-	-	-	0.00%
9545 OPEB Expense	(80)	-	-	-	0.00%
OPERATING EXPENSES	1,928,065	1,956,577	1,956,576	1,952,792	-0.19%
9101 Transfer Out - Administrative Services	39,215	47,049	47,049	38,965	-17.18%
TRANSFERS	39,215	47,049	47,049	38,965	-17.18%
TOTAL EXPENSES	2,029,780	2,110,682	2,108,901	2,102,786	-0.37%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Solid Waste
FY 14 Itemized Budget for Cost Center - 534

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
403 534 1201	Regular Salaries			
Service Worker I	1	25,559	25,559	1512
Supervisor	1	42,016	42,016	931
		Total	\$67,575	
403 534 1401	Overtime			
Overtime	1	100	100	
		Total	\$100	
403 534 2101	FICA Taxes			
FICA Taxes	1	5,177	5,177	
		Total	\$5,177	
403 534 2221	Retirement General Employee			
Retirement General Employee	1	21,182	21,182	
		Total	\$21,182	
403 534 2301	Health Insurance			
Health Insurance	2	5,159	10,318	
		Total	\$10,318	
403 534 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	2	872	1,744	
		Total	\$1,744	
403 534 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	267	267	
		Total	\$267	
403 534 2401	Workers' Compensation			
Workers' Compensation	1	4,666	4,666	
		Total	\$4,666	
403 534 3116	Contract Services			
Waste Management Contract	1	1,936,000	1,936,000	
		Total	\$1,936,000	
403 534 4111	Communications			
Cell Service-Solid Waste	1	400	400	
Cell Service-Supervisor	12	30	360	
		Total	\$760	
403 534 4311	Solid Waste Disposal Fees			
Disposal Fees	1	8,400	8,400	
		Total	\$8,400	
403 534 4512	Insurance			
Gen Liab, Auto, Property Ins	4	536	2,144	Quarterly
		Total	\$2,144	
403 534 4634	Repair & Maintenance			
Vehicle/Equipment Maintenance	1	1,500	1,500	
		Total	\$1,500	
403 534 4751	Printing and Binding			
Business Cards	1	50	50	
		Total	\$50	

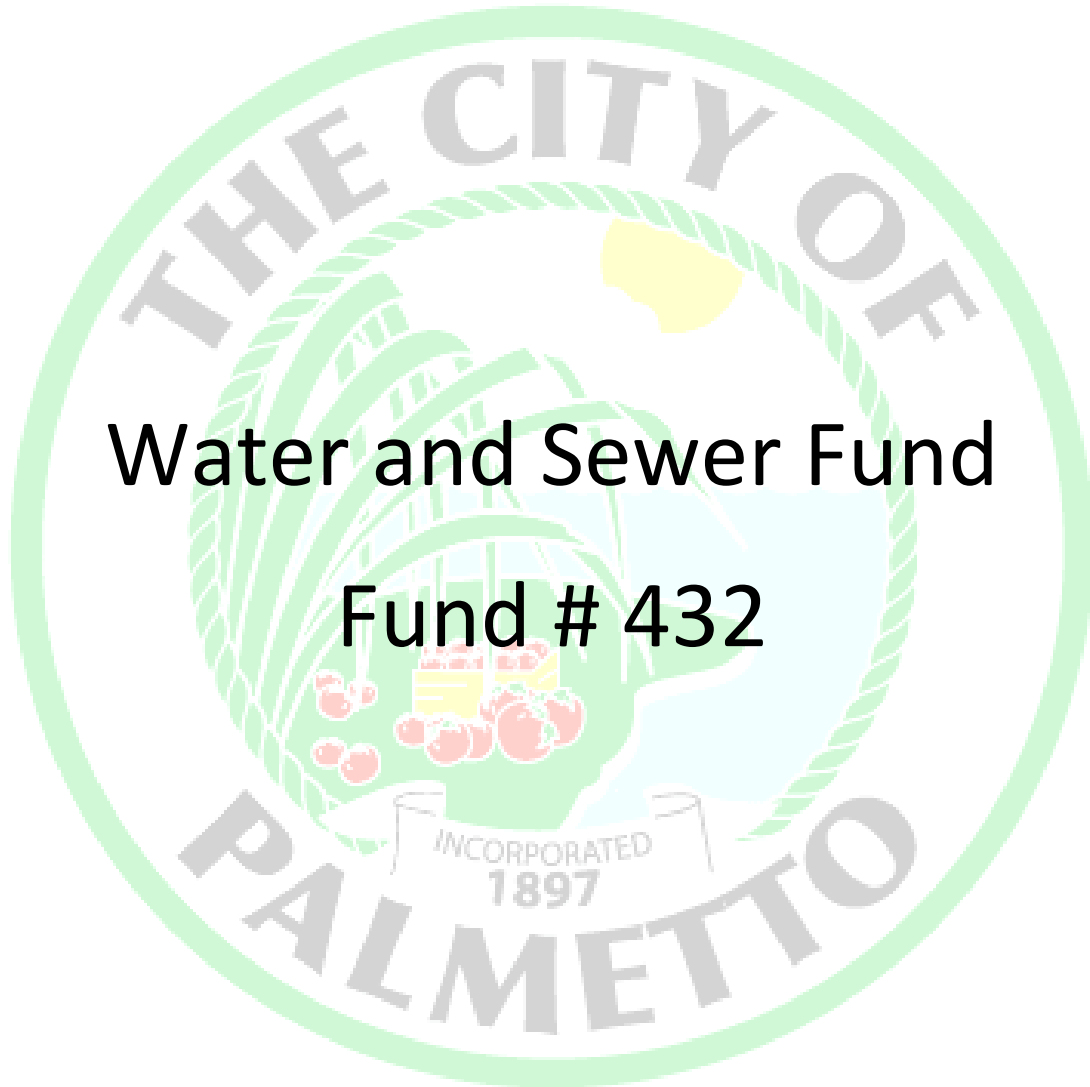


CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Solid Waste

FY 14 Itemized Budget for Cost Center - 534

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
403 534 4996				
Bank Service Charges				
Bank Charges	12	60	720	
		Total	\$720	
403 534 5215				
Fuel and Lubricants				
Supervisors Truck F150	1	2,000	2,000	
		Total	\$2,000	
403 534 5223				
Operating Expenses				
Coffee, Toner, Water Services	1	200	200	
		Total	\$200	
403 534 5239				
Safety Program Expense				
Two Employees	1	200	200	
Warehouse Issues - PPE	1	150	150	
		Total	\$350	
403 534 5242				
Small Tools/Equipment				
Misc Hand Tools	1	100	100	
		Total	\$100	
403 534 5251				
Uniform Purchases and Cleaning				
Two Employees	52	9	468	
		Total	\$468	
403 534 5513				
Technical/Training				
Two (2)CDL Training	1	100	100	
		Total	\$100	
403 534 9101				
Transfer Out				
Administration Svc	1	38,965	38,965	
		Total	\$38,965	
		Total Budget:	\$2,102,786	



Water and Sewer Fund
Fund # 432



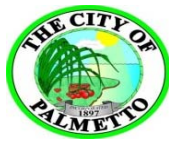
**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCOUNT DESCRIPTION	ACTUAL 2011	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
WATER AND SEWER FUND					
BEGINNING FUND BALANCES	14,886,748	15,267,351	15,267,351	15,925,075	4.31%
REVENUE/SOURCES					
Water Services	2,398,662	2,538,750	2,542,265	2,940,667	15.83%
Sewer Services	2,147,889	2,209,700	2,212,500	2,562,649	15.97%
Cross Connect Services	177,997	179,000	178,000	182,500	1.96%
Impact Fees	23,785	40,100	40,103	-	-100.00%
Interest Revenue	21,834	21,900	21,671	15,087	-31.11%
Grants	157,908	-	-	-	0.00%
Miscellaneous Revenue	92,810	66,332	74,102	13,343	-79.88%
Non-Revenue Sources	-	2,079,709	1,460,000	1,510,000	-27.39%
TOTAL REVENUES	5,020,885	7,135,491	6,528,641	7,224,246	1.24%
EXPENSES - DEPARTMENTAL					
Cross Connect	91,300	103,974	102,160	104,786	0.78%
Water	1,587,025	1,387,309	1,315,429	1,351,441	-2.59%
Sewer	608,175	451,777	360,309	447,908	-0.86%
Customer Service	249,179	438,868	432,720	399,303	-9.02%
Waste Water Treatment Plant	1,512,529	1,479,395	1,466,683	1,514,661	2.38%
Capital	682,232	2,027,060	1,514,021	1,883,000	-7.11%
Debt Service	475,459	592,623	568,457	722,663	21.94%
Transfers Out	379,140	522,460	522,460	736,724	41.01%
TOTAL EXPENSES	5,585,039	7,003,466	6,282,239	7,160,486	2.24%
Excess Revenue Over (Under) Expenditures (Modified accrual)	(564,154)	132,025	246,402	63,760	-51.71%
Conversion to full accrual	(944,757)	(309,868)	(411,322)	(844,936)	172.68%
Excess Revenue Over (Under) Expenditures	380,603	441,893	657,724	908,696	105.64%
Fund Balance, End of Year	15,267,351	15,709,244	15,925,075	16,833,771	7.16%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

432-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
WATER AND SEWER FUND REVENUE/SOURCES						
CHARGES FOR SERVICES						
<u>Water Services</u>						
343-6100	Water Sales	2,339,397	2,480,000	2,479,565	2,881,917	16.21%
343-3200	Water Service Installation	5,900	5,000	6,000	5,000	0.00%
343-6800	Misc Water Charges	1,350	1,250	2,200	1,250	0.00%
343-6900	Water Penalties	52,015	52,500	54,500	52,500	0.00%
	TOTAL WATER SERVICES	2,398,662	2,538,750	2,542,265	2,940,667	15.83%
<u>Sewer Services</u>						
343-8100	Sewer Service Charges	2,105,171	2,167,000	2,167,000	2,519,949	16.29%
343-5200	Sewer Connection Charges	1,200	1,200	4,000	1,200	0.00%
343-7900	Sewer Penalties	41,518	41,500	41,500	41,500	0.00%
	TOTAL SEWER SERVICES	2,147,889	2,209,700	2,212,500	2,562,649	15.97%
<u>Cross Connect Services</u>						
343-8500	Backflow Preventer Maintenance	173,819	175,000	174,000	178,500	2.00%
343-8700	Backflow Penalties	4,178	4,000	4,000	4,000	0.00%
	TOTAL CROSS CONNECT SERVICES	177,997	179,000	178,000	182,500	1.96%
	TOTAL CHARGES FOR SERVICES	4,724,548	4,927,450	4,932,765	5,685,816	15.39%
IMPACT FEES						
324-2100	Water Impact Fees - Residential	3,102	4,000	4,000	-	0.00%
324-2200	Water Impact Fees - Commercial	3,170	1,200	1,207	-	0.00%
324-2150	Sewer Impact Fees - Residential	11,185	22,800	22,822	-	0.00%
324-2250	Sewer Impact Fees - Commercial	6,328	12,100	12,074	-	0.00%
	IMPACT FEES	23,785	40,100	40,103	-	0.00%
INTEREST REVENUE						
361-0100	Investment Earnings	16,713	16,750	17,560	13,320	-20.48%
361-0200	Interest Revenue - Impact Fees	2,037	2,000	2,100	1,767	-11.65%
361-9000	Interest Revenue - BOA Loan	3,084	3,150	2,011	-	-100.00%
	INTEREST REVENUE	21,834	21,900	21,671	15,087	-31.11%
GRANTS						
331-4100	Capital Projects Retainage	(24,858)	-	-	-	0.00%
331-3500-9014	Ward I Phase 2 - Water	84,911	-	-	-	0.00%
331-3100-9014	Ward I Phase 2 - Sewer	3,997	-	-	-	0.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

432-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
WATER AND SEWER FUND REVENUE/SOURCES						
331-3500-9013	FECC - Energy Initiative Revenue	93,858	-	-	-	0.00%
331-3500-4389	I&I Revenue - DEP/CBIR Grant	-	-	-	-	0.00%
	GRANTS	157,908	-	-	-	0.00%
MISCELLANEOUS REVENUE						
341-1100	Credit Card Transaction Fees	6,544	5,500	8,000	6,500	18.18%
341-2500	Cell Phone Reimbursement	-	-	-	-	0.00%
365-1100	Sale of Surplus Materials/Scrap	2,187	2,700	1,997	-	0.00%
367-1000	Gain/Loss on Sale of Surplus Property	-	-	-	-	0.00%
369-6700	Other Misc. Revenue-Return Check	2,000	1,900	1,340	1,200	-36.84%
369-7000	Other Misc. Revenue-Reimbursement - Veolia	69,276	49,632	49,631	-	-100.00%
369-7400	Other Misc Revenue/Insurance Reimbursement	-	-	6,567	-	0.00%
369-7401	Other Misc Revenue/ Insurance Premium Reimbursement	12,786	6,600	6,567	5,643	-14.50%
369-7500	Over/Short Credit Cards	96	-	-	-	0.00%
369-8001	Over/Short Cash	(79)	-	-	-	0.00%
	MISCELLANEOUS REVENUE	92,810	66,332	74,102	13,343	-79.88%
NON-REVENUE SOURCES						
383-7000	Capital Lease Inception	-	1,501,102	1,460,000	-	0.00%
383-7100	New Loan Proceeds	-	-	-	1,250,000	0.00%
399-0000	Funding from Equity for Outstanding Encumbrances	-	446,691	-	-	-100.00%
399-0002	Funding from Equity - Bonus	-	24,374	-	-	-100.00%
399-7533	Funding from Fund Equity - Capital	-	58,290	-	-	-100.00%
399-9533	Funding from Water Impact Fees	-	10,343	-	52,000	0.00%
399-9535	Funding from Sewer Impact Fees	-	38,909	-	208,000	434.58%
	NON-REVENUE SOURCES	-	2,079,709	1,460,000	1,510,000	-27.39%
	TOTAL WATER/SEWER FUND	5,020,885	7,135,491	6,528,641	7,224,246	1.24%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Cross Connect Department
Cost Center 532**

FUND: Water and Sewer Fund - 432
DEPARTMENT: Public Works

PRIMARY DUTIES

The Cross Connect Department performs annual backflow testing and certification throughout the City's distribution system to protect homeowners against actual or potential connections between a potable and non-potable water supply.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To ensure the safety of the City's drinking water system.
- To remain up to date on all required licenses, permits and certifications.
- To install new meters that have backflows built into them to improve the aesthetics (new backflows built into the meters are below ground, can't see them) of the City as well as accuracy of the metering system.

WORKLOAD MEASURES

	2013-14 Goal
Number of Backflow Tested	4160
Number of Backflow Repaired	200 (5% failure rate)
Number of Backflow Replaced	4
Number of Cross-Connections	2
Number of Water Meter Repaired	40
Number of Water Meter Replaced	10

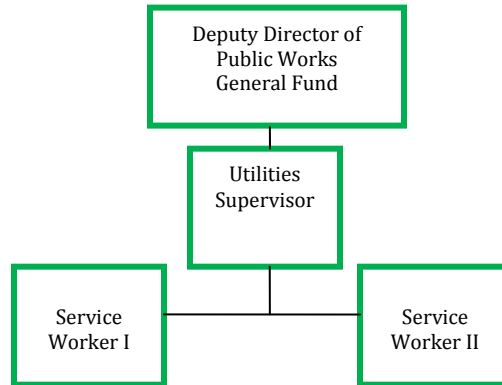


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

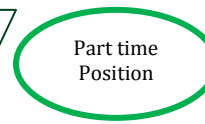
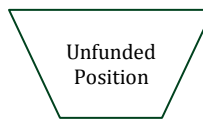
**CROSS CONNECT DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Service Worker II - DROP	105/8	35,532	9,867	45,399	1.00
Service Worker II	105/0	28,180	17,898	46,078	1.00
Total Cross Connect		63,712	27,765	91,477	2.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Water and Sewer Fund - Cross Connect Department

432- 532- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
CROSS CONNECT EXPENSES					
1201 Regular Salaries	53,434	62,491	62,524	63,712	1.95%
1401 Overtime	729	2,000	2,000	1,000	-50.00%
2101 FICA Taxes	3,814	4,727	4,566	4,950	4.72%
2221 Retirement General Employee	5,209	8,480	8,392	9,133	7.70%
2301 Health and Dental Insurance	10,427	10,720	10,720	10,318	-3.75%
2302 Health Insurance -Dependent Subsidy	1,856	1,704	1,704	1,744	2.35%
2303 Life Insurance & EAP	180	239	202	254	6.28%
2401 Workers' Compensation	1,293	1,525	1,509	1,782	16.85%
PERSONNEL EXPENSES	76,942	91,886	91,617	92,893	1.10%
4051 Travel and Per Diem	-	273	126	500	83.15%
4512 Insurance	1,380	1,799	1,800	1,352	-24.85%
4634 Repair & Maintenance	366	1,000	1,000	1,200	20.00%
4636 Repair & Maintenance - Utility	2,487	3,000	2,750	3,000	0.00%
5215 Fuel and Lubricants	1,430	2,600	2,594	2,500	-3.85%
5223 Operating Expenses	472	600	600	600	0.00%
5239 Safety Program Expense	758	300	250	750	150.00%
5242 Small Tools/Equipment	369	231	250	300	29.87%
5251 Uniform Purchases and Cleaning	-	885	685	691	-21.92%
5401 Non-Capitalized Equipment	942	-	-	-	0.00%
5513 Technical/Training	340	1,400	488	1,000	-28.57%
5901 Depreciation Expense	5,814	-	-	-	0.00%
OPERATING EXPENSES	14,358	12,088	10,543	11,893	-1.61%
6302 Improvement not Buildings - Backflow	16,363	24,472	25,000	-	-100.00%
CAPITAL EXPENSES	16,363	24,472	25,000	-	-100.00%
9101 Transfer Out - Administrative Services	25,100	37,049	37,049	38,965	5.17%
TRANSFERS	25,100	37,049	37,049	38,965	5.17%
TOTAL CROSS CONNECT EXPENSES	132,763	165,495	164,209	143,751	-13.14%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Cross Connect
FY 14 Itemized Budget for Cost Center - 532

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 532 1201		Regular Salaries		
Service Worker II	1	28,180	28,180	1508
Service Worker II- DROP	1	35,532	35,532	939
		Total	\$63,712	
432 532 1401		Overtime		
Overtime	1	1,000	1,000	
		Total	\$1,000	
432 532 2101		FICA Taxes		
FICA Taxes	1	4,950	4,950	
		Total	\$4,950	
432 532 2221		Retirement General Employee		
Retirement General Employee	1	9,133	9,133	
		Total	\$9,133	
432 532 2301		Health Insurance		
Health Insurance	2	5,159	10,318	
		Total	\$10,318	
432 532 2302		Health Insurance -Dependent Subsidy		
Health Insurance- Dependent	2	872	1,744	
		Total	\$1,744	
432 532 2303		Life Insurance & EAP		
Life Insurance/ EAP	1	254	254	
		Total	\$254	
432 532 2401		Workers' Compensation		
Workers' Compensation	1	1,782	1,782	
		Total	\$1,782	
432 532 4051		Travel and Per Diem		
Obtain License & Certification	4	125	500	Employee Testing
		Total	\$500	
432 532 4512		Insurance		
Gen Liab, Auto, Property Ins	4	338	1,352	Quarterly
		Total	\$1,352	
432 532 4634		Repair & Maintenance		
Aging Equipment	1	1,200	1,200	Repairs
		Total	\$1,200	
432 532 4636		Repair & Maintenance - Utility		
Backflow Repairs	1	2,500	2,500	
Kit Calibrations	1	500	500	
		Total	\$3,000	
432 532 5215		Fuel and Lubricants		
Increase Cost of Fuel	1	2,500	2,500	Changing Market
		Total	\$2,500	
432 532 5223		Operating Expenses		
Inflation	1	600	600	Rising cost of goods
		Total	\$600	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Cross Connect
FY 14 Itemized Budget for Cost Center - 532

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 532 5239 Safety Program Expense New Safety Classes	1	750	750	New Programs
		Total	\$750	
432 532 5242 Small Tools/Equipment New Test Bench	1	300	300	New Test Tools
		Total	\$300	
432 532 5251 Uniform Purchases and Cleaning Uniforms - 2 employees	52	13	691	
		Total	\$691	
432 532 5513 Technical/Training Backflow Certifications	1	1,000	1,000	Meter Repair Classes
		Total	\$1,000	
432 532 9101 Transfer Out Administrative Svc	1	38,965	38,965	
		Total	\$38,965	
		Total Budget:	\$143,751	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Water Department
Cost Center 533**

FUND: Water and Sewer Fund - 432
DEPARTMENT: Public Works

PRIMARY DUTIES

The Water Department installs, maintains and repairs existing and new infrastructure within the City's potable water distribution system. It provides timely connections and disconnections of water services. The Water Department also monitors water quality through daily, monthly and quarterly sampling and testing throughout the City of Palmetto. The Water Department is on call 24hrs.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To maintain a system of water lines that give customers a reliable source of safe drinking water at all times. To maintain a source of reliable water flow to all fire protection services and fire hydrants. Respond to emergencies in a timely manner and make emergency repairs as accurately and economically as possible.
- To ensure water meters are read timely and accurately. The City has recently completed the replacement of all water meters with Automatic Meter Reading, or AMR technology. This new technology automatically collects consumption, diagnostic, and status data from the water meter device and transfers that data to a central database for billing, troubleshooting, and analyzing purposes. This technology mainly saves the City of Palmetto the expense of periodic trips to each physical location to read a meter.

WORKLOAD MEASURES

	2012-13 Actual	2013-14 Goal
Connections Made	52	50
Water Main Breaks	5	0
Fire-Hydrant Inspections	480	500
Fire-Hydrant Repairs	10	12-15
Gallons Used Per Day	1.39	1.25

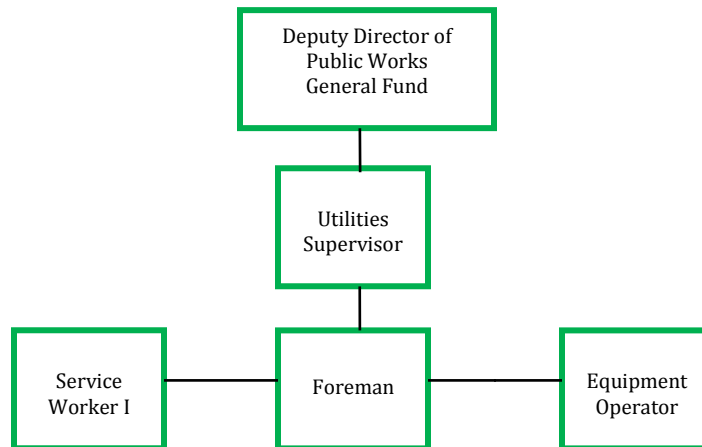


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**WATER DEPARTMENT
ORGANIZATIONAL INFORMATION**

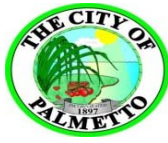
Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Equipment Operator	106/4	33,225	20,019	53,244	1.00
Foreman - Vacant	107/1	31,982	19,496	51,478	1.00
Service Worker I	103/0	25,559	16,796	42,355	1.00
Supervisor of Water	112/8	49,995	21,038	71,033	1.00
Total Water Department		140,761	77,349	218,110	4.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Water and Sewer Fund - Water Department

432- 533-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
WATER DEPARTMENT EXPENSES						
1201	Regular Salaries	230,545	146,686	120,696	140,761	-4.04%
1401	Overtime	8,127	8,000	1,750	8,000	0.00%
2101	FICA Taxes	18,404	11,834	9,296	11,380	-3.84%
2221	Retirement General Employee	41,091	46,382	34,962	46,562	0.39%
2301	Health and Dental Insurance	41,716	21,440	16,080	15,477	-27.81%
2302	Health Insurance -Dependent Subsidy	6,961	3,408	2,556	2,616	-23.24%
2303	Life Insurance & EAP	750	562	349	553	-1.60%
2401	Workers' Compensation	6,259	3,110	3,216	4,096	31.70%
	PERSONNEL EXPENSES	353,853	241,422	188,905	229,445	-4.96%
3101	Consulting	-	-	-	10,000	100.00%
3106	Attorney Fees	-	2,660	2,600	-	-100.00%
3120	Engineering Services	9,500	16,309	8,500	12,000	-26.42%
4051	Travel and Per Diem	-	275	157	275	0.00%
4111	Communications	515	540	450	440	-18.52%
4212	Postage/Mailing Service	-	50	50	50	0.00%
4405	Operating Lease	373	655	655	631	-3.66%
4415	Rental Expenses	-	500	-	500	0.00%
4512	Insurance	8,416	6,361	6,361	8,960	40.86%
4605	Contamination Testing	3,841	6,645	6,000	10,000	50.49%
4634	Repair & Maintenance	8,927	12,900	12,000	12,000	-6.98%
4636	Repair & Maintenance - Utility	25,671	44,061	44,000	30,000	-31.91%
4751	Printing and Binding	1,006	2,500	1,100	2,000	-20.00%
5112	Office Supplies	47	100	50	500	400.00%
5215	Fuel and Lubricants	41,520	18,200	18,118	17,000	-6.59%
5223	Operating Expenses	4,602	4,000	4,000	4,500	12.50%
5239	Safety Program Expense	1,486	600	350	600	0.00%
5242	Small Tools/Equipment	1,728	1,317	1,500	1,500	13.90%
5251	Uniform Purchases and Cleaning	2,389	1,229	1,229	1,040	-15.38%
5263	Water Purchased for Resale	942,074	1,025,283	1,018,268	1,002,000	-2.27%
5401	Non-Capitalized Equipment	6,560	-	-	6,000	100.00%
5513	Technical/Training	170	1,702	1,136	2,000	17.51%
5901	Depreciation	150,853	-	-	-	0.00%
9500	Doubful Accts Expense	20,175	-	-	-	0.00%
9545	OPEB Expense	3,319	-	-	-	0.00%
	OPERATING EXPENSES	1,233,172	1,145,887	1,126,524	1,121,996	-2.08%
6302	Improvement not Buildings-Meters	29,646	22,451	24,000	1,000	-95.55%
6401	Machinery & Equipment-Water Lines	57,019	20,551	20,551	1,000	-95.13%
	CAPITAL EXPENSES	86,665	43,002	44,551	2,000	-95.35%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Water and Sewer Fund - Water Department

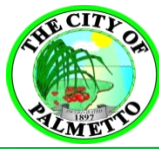
432- 533- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
WATER DEPARTMENT EXPENSES					
7101 Principal - Lease	11,282	17,968	17,871	20,816	15.85%
7101-1369					
Principal - Telemetry Lease	-	73,163	73,163	135,664	85.43%
7104 Principal - BOA Loan 2004	1,200	1,300	1,260	1,400	7.69%
7105 Principal - BOA Loan 2005	7,575	8,000	7,967	9,000	12.50%
7107 Principal - BOA Loan 2007	45,473	48,000	47,614	50,000	4.17%
7201 Interest Expense - Lease	872	897	992	708	-21.07%
7201-1369					
Interest Expense - Telemetry Lease	-	6,049	6,048	22,759	276.24%
7204 Interest Expense - BOA Loan 2004	853	1,000	810	1,000	0.00%
7205 Interest Expense - BOA Loan 2005	6,157	6,500	5,919	6,500	0.00%
7207 Interest Expense - BOA Loan 2007	43,609	46,250	42,444	42,500	-8.11%
7305 New Lease	-	1,794	-	-	0.00%
DEBT SERVICE	117,021	210,921	204,088	290,347	37.66%
9101 Transfer Out-Administrative Services	133,280	94,367	94,367	93,378	-1.05%
9144 Transfer to Stormwater Subsidy	25,000	36,000	36,000	25,000	-30.56%
9014 Transfer Out - Ward 1 Phase 2	-	-	-	-	0.00%
9460 Transfer Out - Reuse Capital	-	10,343	10,343	-	0.00%
TRANSFERS	158,280	140,710	140,710	118,378	-15.87%
TOTAL OPERATING EXPENSES	1,948,991	1,781,942	1,704,778	1,762,166	-1.11%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Water Department
FY 14 Itemized Budget for Cost Center - 533

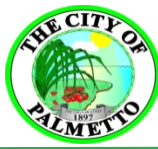
<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 533 1201	Regular Salaries			
Equipment Operator	1	33,225	33,225	1260
Foreman	1	31,982	31,982	Vacant
Service Worker I	1	25,559	25,559	1483
Supervisor of Water	1	49,995	49,995	1514
		Total	\$140,761	
432 533 1401	Overtime			
Overtime	1	8,000	8,000	
		Total	\$8,000	
432 533 2101	FICA Taxes			
FICA Taxes	1	11,380	11,380	
		Total	\$11,380	
432 533 2221	Retirement General Employee			
Retirement General Employee	1	46,562	46,562	
		Total	\$46,562	
432 533 2301	Health Insurance			
Health Insurance	3	5,159	15,477	
		Total	\$15,477	
432 533 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	3	872	2,616	
		Total	\$2,616	
432 533 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	553	553	
		Total	\$553	
432 533 2401	Workers' Compensation			
Workers' Compensation	1	4,096	4,096	
		Total	\$4,096	
432 533 3101	Consulting			
Consulting Services	1	10,000	10,000	
		Total	\$10,000	
432 533 3120	Engineering Services			
Engineering Services	1	12,000	12,000	
		Total	\$12,000	
432 533 4051	Travel and Per Diem			
Water Distribution Courses	1	275	275	as needed
		Total	\$275	
432 533 4111	Communications			
Cell Service-Supervisor	12	37	440	
		Total	\$440	
432 533 4212	Postage/Mailing Services			
Material Request	1	50	50	
		Total	\$50	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Water Department
FY 14 Itemized Budget for Cost Center - 533

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 533 4405	Operating Lease			
Canon - New Lease	5	33	163	Payment# 1-5 of 36
Canon - New Maint	5	20	100	Monthly
Canon 2535I - Lease	7	33	228	Payment# 29-36 of 36
Canon 2535I - Maint	7	20	140	Monthly
		Total	\$630	
432 533 4415	Rental Expenses			
Tapping Machine	1	500	500	
		Total	\$500	
432 533 4512	Insurance			
Gen Liab, Auto, Property Ins	4	2,240	8,960	Quarterly
		Total	\$8,960	
432 533 4605	Contamination Testing			
Bacteriological Analysis	1	5,000	5,000	
Chemical Testing	1	3,500	3,500	
Line Clearance	1	1,500	1,500	
		Total	\$10,000	
432 533 4634	Repair & Maintenance			
Equipment repairs	1	12,000	12,000	
		Total	\$12,000	
432 533 4636	Repair & Maintenance - Utility			
Repairs to utility system	1	30,000	30,000	Distribution sys mtn
		Total	\$30,000	
432 533 4751	Printing and Binding			
Printing as needed	1	2,000	2,000	
		Total	\$2,000	
432 533 5112	Office Supplies			
Office Supplies	1	500	500	
		Total	\$500	
432 533 5215	Fuel and Lubricants			
Fuel costs	1	17,000	17,000	
		Total	\$17,000	
432 533 5223	Operating Expenses			
Maintenance Requirements	1	4,500	4,500	
		Total	\$4,500	
432 533 5239	Safety Program Expense			
Personal Protective Equip	0	100	0	
Safety boots	6	100	600	
Safety training materials	0	300	0	
		Total	\$600	
432 533 5242	Small Tools/Equipment			
Miscellaneous small tools	1	1,500	1,500	
		Total	\$1,500	
432 533 5251	Uniform Purchases and Cleaning			
Uniforms - 4 employees	52	20	1,040	
		Total	\$1,040	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Water Department
FY 14 Itemized Budget for Cost Center - 533

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 533 5263	Water Purchased for Resale			
Water Purchased for Resale	12	83,500	1,002,000	
		Total	\$1,002,000	
432 533 5401	Non-Capitalized Equipment			
Tap Machine with tools	1	6,000	6,000	
		Total	\$6,000	
432 533 5513	Technical/Training			
Empl Water License Testing	1	2,000	2,000	State Requirements
		Total	\$2,000	
432 533 6302	Improvements Not Building-Meters			
Replace meters as needed	1	1,000	1,000	
		Total	\$1,000	
432 533 6401	Machinery & Equipment-Water Lines			
Generator/Compressor Purchase	1	1,000	1,000	
		Total	\$1,000	
432 533 7101	Princ - Lease			
FA#20124 Hurco	4	3,940	15,760	Payment# 11-14 of 16
FA#20150 Backhoe w/Bucket	4	1,264	5,056	Payment# 3-6 of 16
		Total	\$20,816	
432 533 7101 3659	Princ - Lease (Telemetry)			
Telemetry Meter	4	33,916	135,664	Payment #3-6 of 23
		Total	\$135,664	
432 533 7104	Princ-BOA Loan 2004			
2004 BOA Loan Principal	1	1,400	1,400	
		Total	\$1,400	
432 533 7105	Princ-BOA Loan 2005			
2005 BOA Loan Principal	1	9,000	9,000	
		Total	\$9,000	
432 533 7107	Princ-BOA Loan 2007			
2007 BOA Loan Principal	1	50,000	50,000	
		Total	\$50,000	
432 533 7201	Int Exp - Lease			
FA#20124 Hurco	4	111	445	Payment# 11-14 of 16
FA#20150 Backhoe w/Bucket	4	65	260	Payment# 3-6 of 16
		Total	\$705	
432 533 7201 3659	Interest - Lease (Telemetry)			
Telemetry Meters	4	5,690	22,760	Payment 3-6 of 23
		Total	\$22,760	
432 533 7204	Int Exp-BOA Loan 2004			
2004 BOA Loan Interest	1	1,000	1,000	
		Total	\$1,000	
432 533 7205	Int Exp-BOA Loan 2005			
2005 BOA Loan Interest	1	6,500	6,500	
		Total	\$6,500	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Water Department
FY 14 Itemized Budget for Cost Center - 533

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 533 7207 2007 BOA Loan Interest	Int Exp-BOA Loan 2007 1	42,500	42,500	
		Total	\$42,500	
432 533 9101 Administrative Svc	Transfer Out 1	93,378	93,378	
		Total	\$93,378	
432 533 9144 Subsidy to Stormwater	TRANSFER TO STORMWATER - SUBSIDY 1	25,000	25,000	
		Total	\$25,000	
		Total Budget:	\$1,762,163	



Sewer Department Cost Center 535

FUND: Water and Sewer Fund - 432
DEPARTMENT: Public Works

PRIMARY DUTIES

The Sewer Department is responsible for providing and maintaining a reliable and safe means of transporting sewerage from customers to the Wastewater Treatment Facility. Other responsibilities include but are not limited to installation of new services, maintaining and repairing existing infrastructure as necessary, accurately and economically as possible. The Sewer Department is on call 24 hrs.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Keep waste water services in good repair through regular cleaning and video of existing lines. Continue to provide reliable service to all customers.
- Repair or replace damaged or failing lines in a timely manner to reduce or prevent raw sewerage from polluting the soil and ground water.
- Repair or replace damaged or failing lines to prevent I&I.

WORKLOAD MEASURES

	2013-14 Goal
Sewer Lines Cleaned [Linear Feet]	60,000
Manholes Inspected/Cleaned	200
Sewer Stops Cleared	30
Sewer Spills Overflows [SSO's]	0
Sewer Lines Replaced or Repaired [Linear Feet]	2,000
Sewer Lines Lined [Linear Feet]	2,300
Manholes Lined	100
Smoke Tests Performed	10 sub-systems
Repairs Resulting from Smoke Test	20-30

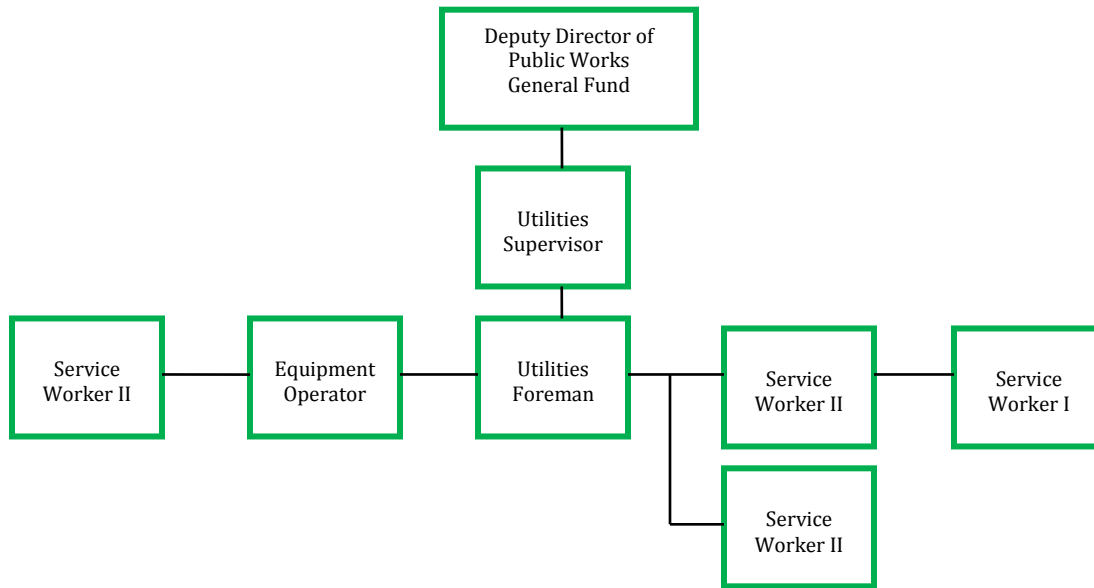


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**SEWER DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Utilities Foremen - DROP	107/6	36,967	9,778	46,745	1.00
Service Worker II - DROP	105/9	36,576	9,739	46,315	1.00
Service Worker II	105/0	28,180	17,898	46,078	1.00
Service Worker II	105/5	32,574	19,745	52,319	1.00
Service Worker I	103/0	25,559	16,628	42,187	1.00
Equipment Operator	106/1	30,459	18,656	49,115	1.00
Supervisor - DROP	112/10	52,978	11,393	64,371	1.00
Total Sewer Department		243,293	103,837	347,130	7.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Water and Sewer Fund - Sewer Department

432- 535- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
SEWER DEPARTMENT EXPENSES					
1201 Regular Salaries	198,600	245,891	188,041	243,293	-1.06%
1401 Overtime	8,923	8,000	5,000	8,000	0.00%
2101 FICA Taxes	15,878	19,423	14,476	19,224	-1.02%
2221 Retirement General Employee	20,521	36,457	17,595	39,054	7.12%
2301 Health and Dental Insurance	36,502	37,520	27,246	36,113	-3.75%
2302 Health Insurance -Dependent Subsidy	6,033	5,964	4,331	6,104	2.35%
2303 Life Insurance & EAP	712	948	581	958	1.05%
2401 Workers' Compensation	4,408	4,199	3,754	5,669	35.01%
PERSONNEL EXPENSES	291,577	358,402	261,024	358,415	0.00%
3120 Engineering Services	5,749	-	-	12,000	100.00%
4051 Travel and Per Diem	-	291	289	500	71.82%
4111 Communications	451	1,600	1,510	600	-62.50%
4405 Operating Lease	373	655	655	631	-3.66%
4415 Rental Expenses	-	361	-	500	38.50%
4512 Insurance	12,639	15,603	15,603	17,000	8.95%
4599 Insurance Contingency	-	22,000	22,000	-	0.00%
4634 Repair & Maintenance	8,042	20,996	23,000	20,000	-4.74%
4636 Repair & Maintenance - Utility	9,529	12,409	14,000	14,000	12.82%
5112 Office Supplies	29	-	-	-	0.00%
5215 Fuel and Lubricants	10,879	10,772	12,964	11,000	2.12%
5223 Operating Expenses	1,877	4,025	4,500	3,500	-13.04%
5239 Safety Program Expense	1,244	650	750	1,400	115.38%
5242 Small Tools/Equipment	422	999	1,000	500	-49.95%
5251 Uniform Purchases and Cleaning	1,917	1,832	1,832	1,862	1.64%
5401 Non-Capitalized Equipment	4,221	-	-	4,000	100.00%
5513 Technical/Training	340	1,182	1,182	2,000	69.20%
5901 Depreciation	240,066	-	-	-	0.00%
9500 Doubtful Accounts Expense	18,820	-	-	-	0.00%
OPERATING EXPENSES	316,598	93,375	99,285	89,493	-4.16%
6302 Improvements not buildings	-	40,000	38,091	-	0.00%
6401 Machinery & Equipment	7,779	20,551	20,551	-	-100.00%
CAPITAL EXPENSES	7,779	60,551	58,642	-	-100.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Water and Sewer Fund - Sewer Department

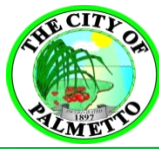
432- 535- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
SEWER DEPARTMENT EXPENSES					
7101 Principal - Lease	-	2,498	2,498	5,056	102.40%
7104 Principal - BOA Loan 2004	49,268	52,000	51,764	55,000	5.77%
7105 Principal - BOA Loan 2005	104,191	110,000	109,578	115,000	4.55%
7107 Principal - BOA Loan 2007	43,536	46,000	45,586	80,000	73.91%
7201 Interest Expense - Lease	-	160	159	260	62.50%
7204 Interest Expense - BOA Loan 2004	35,007	37,000	32,743	31,000	-16.22%
7205 Interest Expense - BOA Loan 2005	84,684	88,000	81,405	80,000	-9.09%
7207 Interest Expense - BOA Loan 2007	41,752	44,250	40,636	66,000	49.15%
7305 New Debt Service	-	1,794	-	-	0.00%
DEBT SERVICE	358,438	381,702	364,369	432,316	13.26%
9101 Transfer Out - Administrative Charges	87,413	128,340	128,340	129,494	0.90%
9144 Transfer to Stormwater Subsidy	25,000	36,000	36,000	30,000	-16.67%
9460 Transfer Out - Reuse	-	38,909	38,909	-	-100.00%
TRANSFERS	112,413	203,249	203,249	159,494	-21.53%
TOTAL EXPENSES	1,086,805	1,097,279	986,569	1,039,718	-5.25%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Sewer Department
FY 14 Itemized Budget for Cost Center - 535

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 535 1201	Regular Salaries			
Equipment Operator	1	30,459	30,459	vacant
Service Worker I	1	25,559	25,559	vacant
Service Worker II	1	28,180	28,180	1494
Service Worker II	1	32,574	32,574	957
Service Worker II- DROP	1	36,576	36,576	936
Supervisor- DROP	1	52,978	52,978	128
Utilities Foreman- DROP	1	36,967	36,967	960
		Total	\$243,293	
432 535 1401	Overtime			
Overtime	1	8,000	8,000	
		Total	\$8,000	
432 535 2101	FICA Taxes			
FICA Taxes	1	19,224	19,224	
		Total	\$19,224	
432 535 2221	Retirement General Employee			
Retirement General Employee	1	39,054	39,054	
		Total	\$39,054	
432 535 2301	Health Insurance			
Health Insurance	7	5,159	36,113	
		Total	\$36,113	
432 535 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	7	872	6,104	
		Total	\$6,104	
432 535 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	958	958	
		Total	\$958	
432 535 2401	Workers' Compensation			
Workers' Compensation	1	5,669	5,669	
		Total	\$5,669	
432 535 3120	Engineering Services			
Engineering Services	1	12,000	12,000	
		Total	\$12,000	
432 535 4051	Travel and Per Diem			
Travel and Per Diem	1	500	500	Additional Training
		Total	\$500	
432 535 4111	Communications			
Cell Service-Foreman	1	200	200	
Cell Service-Stand By	1	200	200	
Cell Service-Supervisor	1	200	200	
		Total	\$600	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Sewer Department
FY 14 Itemized Budget for Cost Center - 535

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 535 4405	Operating Lease			
Canon - New Lease	5	33	163	Payment# 1-5
Canon - New Maint	5	20	100	Monthly
Canon 2535I - Lease	7	33	228	Payment# 29-36 of 36
Canon 2535I - Maint	7	20	140	Monthly
		Total	\$630	
432 535 4415	Rental Expenses			
Rental Expenses	1	500	500	
		Total	\$500	
432 535 4512	Insurance			
Gen Liab, Auto, Property Ins	4	4,250	17,000	Quarterly
		Total	\$17,000	
432 535 4634	Repair & Maintenance			
Repairs and Maintenance	1	20,000	20,000	
		Total	\$20,000	
432 535 4636	Repair & Maintenance - Utility			
Repair & Maintenance Utilities	1	14,000	14,000	
		Total	\$14,000	
432 535 5215	Fuel and Lubricants			
Fuel Oil & Lubricants	1	11,000	11,000	
		Total	\$11,000	
432 535 5223	Operating Expenses			
Central Stores Issues	1	2,000	2,000	
Chemicals/Lime	1	1,500	1,500	
		Total	\$3,500	
432 535 5239	Safety Program Expense			
Personal Protective Equipment	7	100	700	
Safety Shoes	7	100	700	
		Total	\$1,400	
432 535 5242	Small Tools/Equipment			
Saws, Wrenches & Hand Tools	1	500	500	
		Total	\$500	
432 535 5251	Uniform Purchases and Cleaning			
Supervisor's uniforms	52	9	458	
Uniforms - 6 employees	52	27	1,404	
		Total	\$1,862	
432 535 5401	Non-Capitalized Equipment			
Non Capitalized Equipment	1	4,000	4,000	
		Total	\$4,000	
432 535 5513	Technical/Training			
Technical and Training	1	2,000	2,000	
		Total	\$2,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Sewer Department
FY 14 Itemized Budget for Cost Center - 535

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 535 6401	Machinery & Equipment			
F250 Utility Pickup Truck	0	31,700	0	Replace Vehicle #856
F450 Mini Dump Truck	0	45,000	0	
Root Cutting Sys for Vac Truck	0	4,500	0	
Vac Con Sewer Cleaner	0	300,000	0	
		Total	\$0	
432 535 7101	Princ - Lease			
FA#20150 Backhoe w/Bucket	4	1,264	5,056	Payment# 3-6 of 16
		Total	\$5,056	
432 535 7104	Princ-BOA Loan 2004			
2004 BOA Loan Principal	1	55,000	55,000	
		Total	\$55,000	
432 535 7105	Princ-BOA Loan 2005			
2005 BOA Loan Principal	1	115,000	115,000	
		Total	\$115,000	
432 535 7107	Princ-BOA Loan 2007			
2007 BOA Loan Principal	1	80,000	80,000	
		Total	\$80,000	
432 535 7201	Int Exp - Lease			
FA#20150 Backhoe w/Bucket	4	65	260	Payment# 3-6 of 16
		Total	\$260	
432 535 7204	Int Exp-BOA Loan 2004			
2004 BOA Loan Interest	1	31,000	31,000	
		Total	\$31,000	
432 535 7205	Int Exp-BOA Loan 2005			
2005 BOA Loan Interest	1	80,000	80,000	
		Total	\$80,000	
432 535 7207	Int Exp-BOA Loan 2007			
2007 BOA Loan Interest	1	66,000	66,000	
		Total	\$66,000	
432 535 7305	New Lease			
F-250 Utility Pick Up	0	2,067	0	
F-450 Mini Dump Truck	0	2,934	0	
Root cutting system Vac Truck	0	293	0	
Vac Con Sewer Cleaner	0	19,557	0	
		Total	\$0	
432 535 9101	Transfer Out			
Administrative Svc	1	129,494	129,494	
		Total	\$129,494	
432 535 9144	TRANSFER TO STORMWATER - SUBSIDY			
Subsidy to Stormwater	1	30,000	30,000	
		Total	\$30,000	
		Total Budget:	\$1,039,717	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Customer Service Department
Cost Center 536**

FUND: Water and Sewer Fund - 432
DEPARTMENT: City Clerk

PRIMARY DUTIES

The Customer Service Department maintains all Utilities billing records, Centralized Cash Receipt and communications with the public.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To keep proper balances on utilities customer accounts.
- Reduce outstanding accounts receivables monthly and annually.
- To process monthly billing accurately and mail on-time.
- Improving Key Performance & Reporting measures.
- Create best practices for consistent departmental operations
- To reduce the number of meters re-reads monthly.
- To reduce the number of meter repairs and meter change-outs monthly

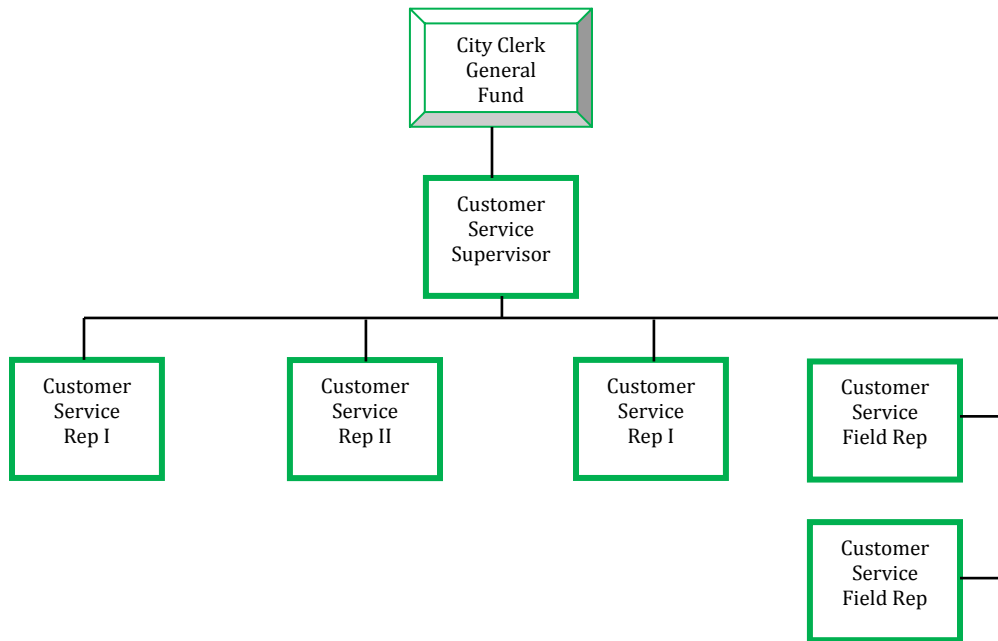


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**CUSTOMER SERVICE DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Customer Service Field Rep	103/0	25,559	16,796	42,355	1.00
Customer Service Field Rep	103/6	30,413	18,836	49,249	1.00
Customer Service Supervisor	112/5	45,833	24,133	69,966	1.00
Customer Service Rep. II	105/1	29,009	17,495	46,504	1.00
Customer Service Rep I	103/0	25,559	16,134	41,693	1.00
Customer Service Rep. II	105/0	28,180	17,168	45,348	1.00
Total Customer Service Department		184,553	110,562	295,115	6.00

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Water and Sewer Fund - Utility Billing/Customer Service Department

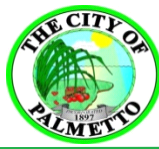
432- 536	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
UTILITY BILLING/CUSTOMER SERVICE EXPENSES						
1201	Regular Salaries	117,926	207,151	207,150	184,553	-10.91%
1401	Overtime	-	1,600	1,300	2,000	100.00%
2101	FICA Taxes	8,621	15,639	15,515	14,271	-8.75%
2221	Retirement General Employee	27,251	59,532	59,533	58,391	-1.92%
2301	Health and Dental Insurance	25,288	36,180	35,732	30,954	-14.44%
2302	Health Insurance -Dependent Subsidy	4,204	5,751	5,680	5,232	-9.02%
2303	Life Insurance & EAP	432	831	661	767	-7.70%
2401	Workers' Compensation	187	1,876	2,285	1,850	-1.39%
	PERSONNEL EXPENSES	183,909	328,560	327,856	298,018	-9.30%
3116	Contract Services	890	21,800	20,694	1,800	-91.74%
4051	Travel and Per Diem	-	400	176	800	100.00%
4111	Communications	69	660	660	660	0.00%
4212	Postage/Mailing Services	31,612	32,400	32,400	32,400	0.00%
4512	Insurance	2,732	6,265	6,265	5,864	-6.40%
4634	Repair and Maintenance	-	5,000	5,007	1,200	-76.00%
4640	Vehicle Repair and Maintenance	-	-	-	4,800	100.00%
4751	Printing and Binding	7,928	7,820	5,554	10,000	27.88%
4996	Bank Service Charges	18,700	21,200	21,000	26,100	23.11%
5112	Office Supplies	571	602	500	500	-16.94%
5215	Fuel and Lubricants	-	9,000	8,000	9,000	0.00%
5223	Operating Expenses	1,529	2,700	2,700	3,000	11.11%
5239	Safety Program Expense	-	327	326	450	37.61%
5242	Small Tools/Minor Equip	531	100	100	100	0.00%
5251	Uniform Purchases and Cleaning	470	1,384	1,327	1,411	1.95%
5401	Non-Capitalized Equipment	-	-	-	2,000	100.00%
5513	Technical/Training	-	650	155	1,200	84.62%
5901	Depreciation Expense	238	-	-	-	0.00%
	OPERATING EXPENSES	65,270	110,308	104,864	101,285	-8.18%
9101	Transfer Out - Administrative Charges	75,409	127,958	127,958	135,482	5.88%
	TRANSFERS	75,409	127,958	127,958	135,482	5.88%
	TOTAL EXPENSES	324,588	566,826	560,678	534,785	-5.65%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Customer Service - Utility Billing
FY 14 Itemized Budget for Cost Center - 536

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 536 1201		Regular Salaries		
Customer Service Field Rep	1	25,559	25,559	vacant
Customer Service Field Rep	1	30,413	30,413	1241
Customer Service Field Rep	0	30,413	0	removed
Customer Service Rep I	1	25,559	25,559	1516
Customer Service Rep II	1	28,180	28,180	1459
Customer Service Rep II	1	29,009	29,009	1402
Customer Service Supervisor	1	45,833	45,833	1449
		Total	\$184,553	
432 536 1401		Overtime		
Overtime	1	2,000	2,000	
		Total	\$2,000	
432 536 2101		FICA Taxes		
FICA Taxes	1	14,118	14,118	
Overtime - FICA	1	153	153	
		Total	\$14,271	
432 536 2221		Retirement General Employee		
Overtime - Pension	1	626	626	
Retirement General Employee	1	57,765	57,765	
		Total	\$58,391	
432 536 2301		Health Insurance		
Health Insurance	6	5,159	30,954	
		Total	\$30,954	
432 536 2302		Health Insurance -Dependent Subsidy		
Health Insurance- Dependent	6	872	5,232	
		Total	\$5,232	
432 536 2303		Life Insurance & EAP		
Life Insurance/ EAP	1	740	740	
Overtime - Life ins	1	27	27	
		Total	\$767	
432 536 2401		Workers' Compensation		
Overtime - Workers Comp	1	41	41	
Workers' Compensation	1	1,809	1,809	
		Total	\$1,850	
432 536 3116		Contract Services		
Fees for Collection Services	1	1,800	1,800	M.J. Altman Co. Inc.
		Total	\$1,800	
432 536 4051		Travel and Per Diem		
CSR Mileage & Per Diem	4	100	400	Meals/ Mileage 4-CSR
Training Conference - Hotel	4	100	400	Lodging / 4 - CSR
		Total	\$800	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Customer Service - Utility Billing
FY 14 Itemized Budget for Cost Center - 536

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 536 4111	Communications			
Cell Service-Customer Service	12	10	120	
Cell Service-Field Rep	12	15	180	Carranza
Cell Service-Field Rep	12	15	180	Carter
Cell Service-Field Rep	12	15	180	Washington
		Total	\$660	
432 536 4212	Postage/Mailing Service			
CH Postage Meter	4	600	2,400	Quarterly
Mailing Service -Utility Bills	12	2,500	30,000	AM/PM Mailing Srvc
		Total	\$32,400	
432 536 4512	Insurance			
Gen Liab, Auto, Property Ins	4	1,466	5,864	Quarterly
		Total	\$5,864	
432 536 4634	Repair & Maintenance			
Maintenance Agreement-Scanners	3	400	1,200	CSR - Check scanners
		Total	\$1,200	
432 536 4640	Vehicle Repair & Maintenance			
FA#16244 Vehicle Manteca	1	1,600	1,600	Meter Reader
FA#16677 Vehicle Maintenance	1	800	800	
FA#16723 Vehicle Maintenance	1	800	800	Backup Truck
FA#17658 Vehicle Maintenance	1	1,600	1,600	Meter Reader
		Total	\$4,800	
432 536 4751	Printing and Binding			
Printing and Binding	1	10,000	10,000	Bill Paper/Envelopes
		Total	\$10,000	
432 536 4996	Bank Service Charges			
Bank Charges	12	1,475	17,700	
Credit Card Fees	12	700	8,400	
		Total	\$26,100	
432 536 5112	Office Supplies			
Office Supplies	1	500	500	4 CSR - Work Station
		Total	\$500	
432 536 5215	Fuel and Lubricants			
Fuel for Meter Reader Vehicles	1	9,000	9,000	
		Total	\$9,000	
432 536 5223	Operating Expenses			
Manatee County Recording Fees	1	3,000	3,000	Utility Liens
		Total	\$3,000	
432 536 5239	Safety Program Expense			
PPE Central Store Issues	1	125	125	
Safety Programs by FLC	1	100	100	
Safety Shoes	1	75	75	1241
Safety Shoes	1	75	75	1518
Safety Shoes	1	75	75	998
		Total	\$450	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Customer Service - Utility Billing
FY 14 Itemized Budget for Cost Center - 536

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 536 5242	Small Tools/Equipment			
Tools/Supplies - Meter Readers	1	100	100	
		Total	\$100	
432 536 5251	Uniform Purchases and Cleaning			
Uniform Change Outs	1	100	100	Size Changes
Uniform Service- F. Carranza	52	5	234	
Uniform Service- J. Carter	52	5	234	
Uniform Service- W. Washington	52	7	343	
Uniform Shirts for CS2	5	25	125	
Uniform Shirts for CS3	5	25	125	
Uniform Shirts for CS4	5	25	125	
Uniform Shirts for Supervisor	5	25	125	
		Total	\$1,411	
432 536 5401	Non-Capitalized Equipment			
Scanner Purchase	2	1,000	2,000	CSR - Check Scanner
		Total	\$2,000	
432 536 5513	Technical/Training			
Misc Conference	4	200	800	CSR Seminars
Software User Training	4	100	400	CSR -Annual Training
		Total	\$1,200	
432 536 9101	Transfer Out			
Administrative Svc	1	135,482	135,482	
		Total	\$135,482	
		Total Budget:	\$534,785	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Wastewater Treatment Plant (WWTP)
Cost Center 537**

FUND: Water and Sewer Fund - 432
DEPARTMENT: Public Works

PRIMARY DUTIES

The Wastewater Treatment Plant (WWTP) is operated on a contractual basis by Veolia which is responsible for its efficient and environmentally safe operation. The purpose of the WWTP is to treat wastewater to standards set by applicable regulatory agencies while protecting public health and the environment. Treated effluent or reclaimed water produced at the WWTP is distributed to City residents through the Reuse System.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- To provide disposable waste without causing harm or trouble to the community and prevent pollution to our natural resources.
- To complete the construction of the City's Aquifer Storage & Recovery Well system and to place it into operation.

PERFORMANCE MEASURES

	FY 2012-2013	FY 2013-14 Projected
Million Gallons Wastewater Treated [MGD]	1.2	1.08
Million Gallons Reclaimed Water Delivered [MGD]	0.95	1.0
Million Gallons of Effluent Discharged into Terra Ceia Bay [MGD]	0.25	0
Operating and Maintenance Cost per Million Gallons Treated and Distributed	\$3,461	\$3,828

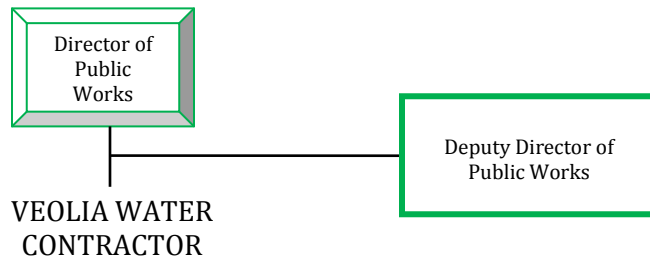


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

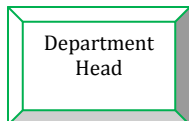
**WASTEWATER TREATMENT PLANT
ORGANIZATIONAL INFORMATION**

NO CITY EMPLOYEES

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Water and Sewer Fund - Waste Water Treatment Plant (WWTP)

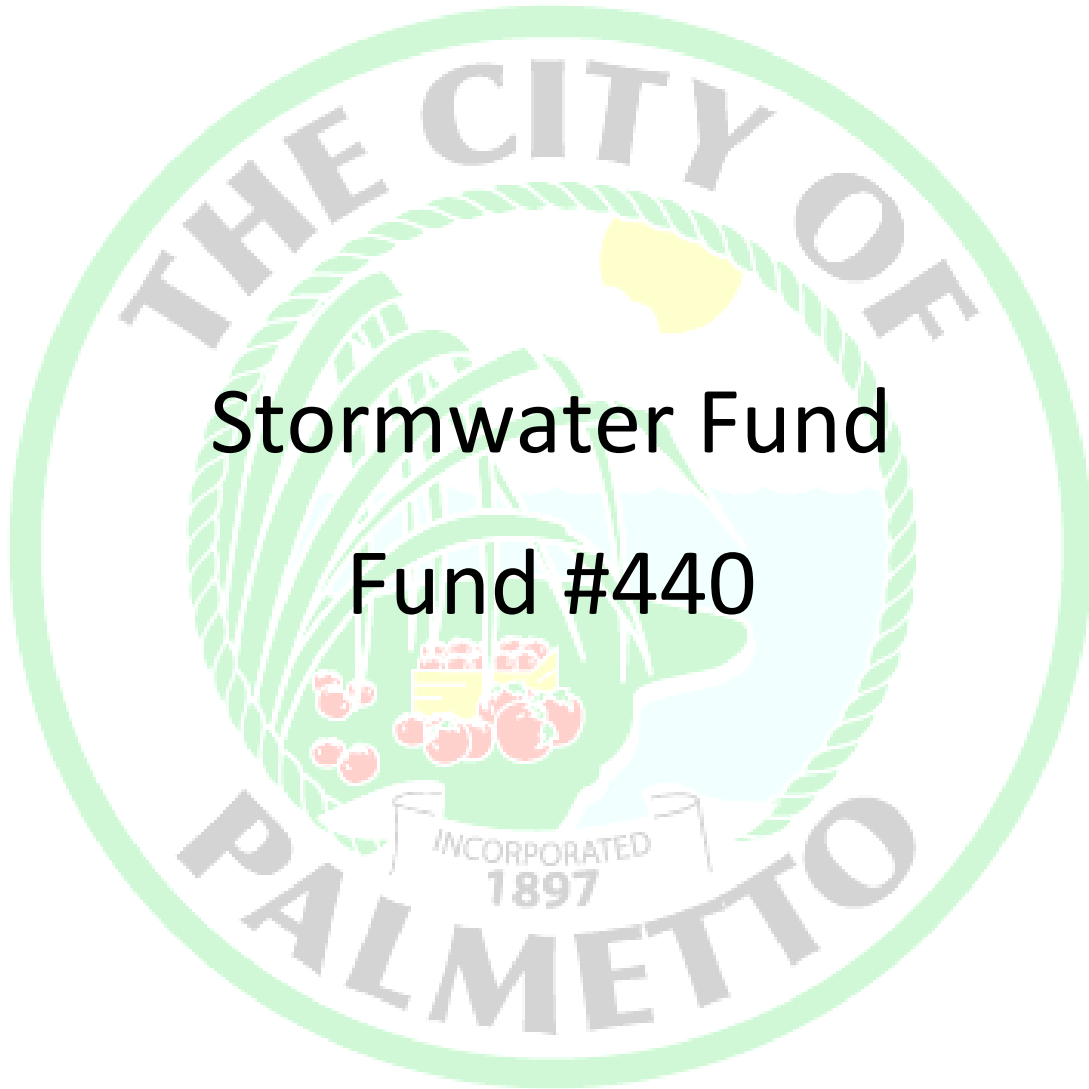
432- 537- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
WASTE WATER TREATMENT PLANT EXPENSES- (WWTP)					
3116 Contract Services	1,161,667	1,206,191	1,206,191	1,241,405	2.92%
3120 WWTP - Engineering Services	-	2,500	-	-	-100.00%
4300 Utility Services	212,445	220,600	209,650	216,000	-2.09%
4415 Rental Expenses	-	712	1,000	750	
4512 Insurance	45,066	37,342	37,342	46,006	23.20%
4634 Repair & Maintenance	1,793	7,450	7,500	4,000	-46.31%
5200 Operating Expenses - Veolia	2,798	3,500	4,000	3,500	0.00%
5223 Operating Expenses	1,178	1,000	1,000	2,000	100.00%
5242 Small Tools/Equipment	-	100	-	1,000	900.00%
5901 Depreciation Expense	79,906	-	-	-	0.00%
OPERATING EXPENSES	1,504,853	1,479,395	1,466,683	1,514,661	2.38%
6401 Machinery and Equipment	23,780	28,910	28,910	40,000	38.36%
CAPITAL EXPENSES	23,780	28,910	28,910	40,000	38.36%
9101 Transfer Out - Administrative Charges	7,938	13,494	13,494	24,407	80.87%
TRANSFERS	7,938	13,494	13,494	24,407	80.87%
TOTAL WWTP EXPENSE	1,536,571	1,521,799	1,509,087	1,579,068	3.76%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Waste Water Treatment Plant
FY 14 Itemized Budget for Cost Center - 537

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
432 537 3116	Contract Services			
Veolia Contract	1	1,241,405	1,241,405	
		Total	\$1,241,405	
432 537 4300	Utility Services			
Utility Services WWTP	1	216,000	216,000	
		Total	\$216,000	
432 537 4415	Rental Expenses			
Rental Expense	1	750	750	
		Total	\$750	
432 537 4512	Insurance			
B-1 Pollution & Remediation	1	3,700	3,700	Quarterly
Flood Insurance	1	3,850	3,850	Oct 13
Gen Liab, Auto, Property Ins	4	9,614	38,456	Quarterly
		Total	\$46,006	
432 537 4634	Repair & Maintenance			
Repair & Maintenance	1	4,000	4,000	
		Total	\$4,000	
432 537 5200	Operating Expenses - Veolia			
Operating Expenses	1	3,500	3,500	
		Total	\$3,500	
432 537 5223	Operating Expenses			
Fire Ext Maintenance	1	100	100	
Operating Expenses	1	1,900	1,900	
		Total	\$2,000	
432 537 5242	Small Tools/Equipment			
Tools	1	1,000	1,000	
		Total	\$1,000	
432 537 6401	Machinery & Equipment			
Machinery and Equipment	1	40,000	40,000	
		Total	\$40,000	
432 537 9101	Transfer Out			
Administrative Svc	1	24,407	24,407	
		Total	\$24,407	
		Total Budget:	\$1,579,068	



Stormwater Fund

Fund #440



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
STORMWATER FUND					
BEGINNING FUND BALANCES	2,955,352	3,247,027	3,247,027	3,784,231	16.54%
REVENUE/SOURCES					
Stormwater Charges	787,699	790,000	787,968	787,000	-0.38%
Interest Revenue	1,757	1,765	1,444	-	-100.00%
Grants	29,925	-	-	-	0.00%
Miscellaneous	864	400	650	521	30.25%
Transfer In	242,850	180,000	180,000	740,000	311.11%
Non-Revenue Sources	-	135,178	-	-	-100.00%
TOTAL REVENUES	1,063,095	1,107,343	970,062	1,527,521	37.94%
EXPENSES					
Personnel	273,983	281,568	270,722	289,782	2.92%
Operating Expenses	213,479	83,981	68,625	103,709	23.49%
Capital Expenses	227,113	127,371	33,855	585,000	359.29%
Debt Service	479,421	501,952	486,756	450,816	-10.19%
Transfers Out	102,761	93,511	93,511	98,200	5.01%
TOTAL EXPENSES	1,296,757	1,088,383	953,469	1,527,507	40.35%
Excess Revenue Over (Under) Expenditures (Modified accrual)	(233,662)	18,960	16,593	14	-99.93%
Conversion to full accrual	(525,337)	(324,082)	(520,611)	(1,035,816)	219.62%
Excess Revenue Over (Under) Expenditures (Full accrual)	291,675	343,042	537,204	1,035,830	201.95%
Fund Balance, End of Year	3,247,027	3,590,069	3,784,231	4,820,061	34.26%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

440-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
STORMWATER FUND REVENUE/SOURCES						
CHARGES FOR SERVICES						
343-9100	Stormwater Charges	772,698	775,000	772,968	772,000	-0.39%
343-9800	Stormwater Mitigation Fee	25	-	-	-	0.00%
343-9900	Stormwater Penalties	14,976	15,000	15,000	15,000	0.00%
CHARGES FOR SERVICES		787,699	790,000	787,968	787,000	-0.38%
INTEREST REVENUE						
361-0100	Investment Earnings	744	740	712	-	0.00%
361-9000	Investment Revenue - BOA Loan	1,013	1,025	732	-	-100.00%
INTEREST REVENUE		1,757	1,765	1,444	-	-100.00%
GRANTS						
331-4100	Capital Projects Retainage	(10,826)	-	-	-	0.00%
331-3900-9014	Ward I Phase 2 - CDBG	40,751	-	-	-	0.00%
GRANTS		29,925	-	-	-	0.00%
MISCELLANEOUS REVENUE						
369-7400	Other Misc Rev/Insurance Reimb	-	-	252	-	0.00%
369-7401	Other Misc Revenue/Insurance Reimbursement	864	400	398	521	30.25%
MISCELLANEOUS REVENUE		864	400	650	521	0.00%
TRANSFERS						
381-9307	Transfer In - Capital Projects	42,850	-	-	585,000	0.00%
381-7307	Transfer in - Subsidy - Road & Bridge	150,000	108,000	108,000	100,000	-7.41%
381-7432	Transfer in - Subsidy - Water	25,000	36,000	36,000	25,000	-30.56%
381-7433	Transfer In - Subsidy - Sewer	25,000	36,000	36,000	30,000	-16.67%
TRANSFERS		242,850	180,000	180,000	740,000	311.11%
NON-REVENUE SOURCES						
383-7000	Capital Lease Inception	-	20,551	-	-	-100.00%
399-0000	Funding from Equity for Outstanding Encumbrances	-	107,008	-	-	-100.00%
399-0002	Funding from Equity - Bonus	-	7,619	-	-	-100.00%
NON-REVENUE SOURCES		-	135,178	-	-	-100.00%
TOTAL STORMWATER FUND REVENUES		1,063,095	1,107,343	970,062	1,527,521	37.94%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**Stormwater Department
Cost Center 538**

FUND: Stormwater Fund - 440
DEPARTMENT: Public Works

PRIMARY DUTIES

The Stormwater Department is responsible for the development of the storm water management plan and improvement of storm water drainage quality.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Continue to strive towards alleviating all flooding of the streets throughout the City by the regular cleaning and videoing of the City's drainage system. Lines found to be faulty or clogged with debris are repaired, replaced or cleaned in a timely and accurate manner.
- Ditches throughout the City are maintained on a monthly basis by means of mowing and reshaping of the ditch banks where necessary. The Road Gang is responsible for a large part of this work when equipment can not access the area to be cleaned.

WORKLOAD MEASURES

	2012-13 Actual	2013-14 Goal
Ditch (furrow) Cleaned [linear feet]	47,371	63,161
Storm Drain Cleaned [linear feet]	8,699	10,000
Number of Catch Basin Cleaned	73	100
Number of Silt Boxes [Cleaned/Monitored]	2	4

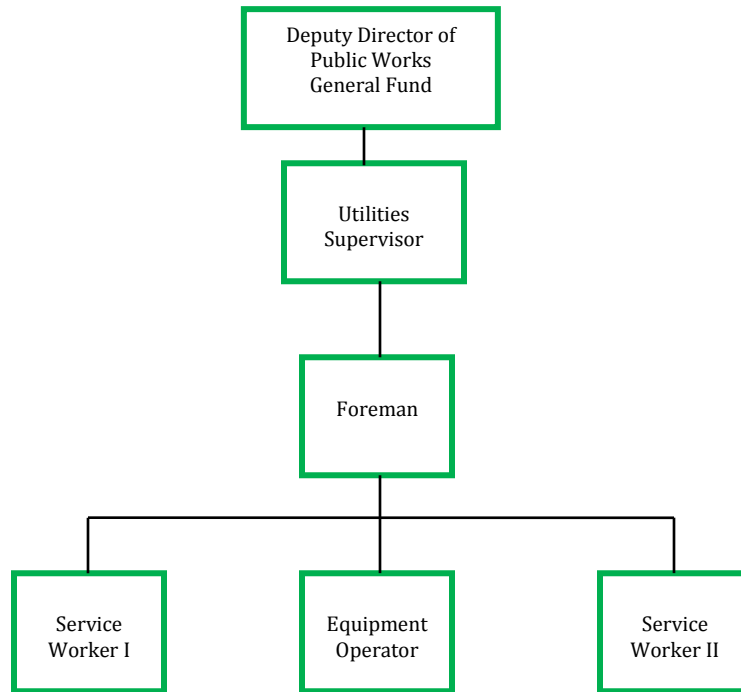


**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

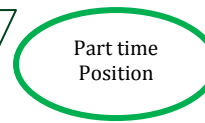
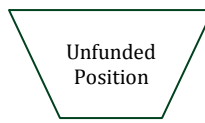
**STORMWATER DEPARTMENT
ORGANIZATIONAL INFORMATION**

Schedule of Personnel	Pay Grade/Step	Base Salary	Benefits	Total Position Costs	FTE
Stormwater Supervisor	112/8	49,995	28,412	78,407	1.00
Service Worker II	105/0	28,180	18,655	46,835	1.00
Equipment Operator	106/0	29,589	19,285	48,874	1.00
Service Worker I	103/0	25,559	17,483	43,042	1.00
Foreman	107/10	41,510	24,617	66,127	1.00
TOTAL STORMWATER FUND		174,833	108,452	283,285	5.00

COST CENTER ORGANIZATIONAL CHART



LEGEND

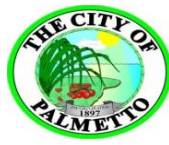




**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Stormwater Fund - Stormwater Department

440- 538-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
STORMWATER EXPENSES						
1201	Regular Salaries	174,078	175,337	167,770	174,833	-0.29%
1401	Overtime	4,678	3,000	4,500	4,500	50.00%
2101	FICA Taxes	12,766	13,643	12,790	13,719	0.56%
2221	Retirement General Employee	40,309	50,843	49,177	56,131	10.40%
2301	Health and Dental Insurance	30,180	26,800	25,460	25,795	-3.75%
2302	Health Insurance -Dependent Subsidy	4,982	4,260	4,047	4,360	2.35%
2303	Life Insurance & EAP	577	671	557	688	2.53%
2401	Workers' Compensation	6,413	7,014	6,421	9,756	39.09%
	PERSONNEL EXPENSES	273,983	281,568	270,722	289,782	2.92%
3116	Contract Services	12,729	26,875	15,004	31,000	15.35%
3120	Engineering Services	700	9,046	9,046	14,500	60.29%
4051	Travel and Per Diem	-	453	447	800	76.60%
4111	Communications	1,154	1,901	1,900	1,000	-47.40%
4415	Rental Expenses	49	2,325	-	2,500	7.53%
4512	Insurance	4,788	5,594	5,594	4,780	-14.55%
4634	Repair & Maintenance	8,535	9,289	8,500	15,000	61.48%
4751	Printing and Binding	-	700	-	700	0.00%
5112	Office Supplies	47	50	50	350	600.00%
5215	Fuel and Lubricants	16,133	12,400	12,917	14,000	12.90%
5223	Operating Expenses	7,572	8,819	8,819	10,000	13.39%
5239	Safety Program Expense	1,850	800	800	1,600	100.00%
5242	Small Tools/Equipment	2,044	2,200	2,200	4,000	81.82%
5251	Uniform Purchases and Cleaning	1,255	1,863	1,863	1,479	-20.61%
5401	Non-Capitalized Equipment	4,195	-	-	-	0.00%
5513	Technical/Training	330	1,666	1,485	2,000	20.05%
5901	Depreciation Expense	146,265	-	-	-	0.00%
9500	Doubtful Accounts Expense	4,601	-	-	-	0.00%
9545	OPEB Expense	1,232	-	-	-	0.00%
	OPERATING EXPENSES	213,479	83,981	68,625	103,709	23.49%
6401	Machinery and Equipment	859	20,551	20,551	-	-100.00%
	CAPITAL EXPENSES	859	20,551	20,551	-	-100.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Stormwater Fund - Stormwater Department

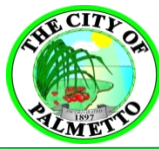
440- 538-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
STORMWATER EXPENSES						
7100	Principal - SRF Stormwater Loan	139,578	144,000	143,839	149,000	3.47%
7101	Principal - Lease	-	2,498	2,498	5,056	0.00%
7104	Principal - BOA Loan 2004	38,669	40,500	40,635	43,000	6.17%
7105	Principal - BOA Loan 2005	94,229	99,500	99,102	104,000	4.52%
7107	Principal - BOA Loan 2007	29,243	30,750	30,619	6,000	-80.49%
7200	Interest Expense - SRF Stormwater Loan	45,606	43,500	43,291	40,000	-8.05%
7201	Interest Expense - Lease	-	160	160	260	0.00%
7204	Interest Expense - BOA Loan 2004	27,476	29,250	25,694	25,000	-14.53%
7205	Interest Expense - BOA Loan 2005	76,576	80,000	73,623	72,500	-9.38%
7207	Interest Expense - BOA Loan 2007	28,044	30,000	27,295	6,000	-80.00%
7305	New Debt Service	-	1,794	-	-	0.00%
	DEBT SERVICE	479,421	501,952	486,756	450,816	-10.19%
9101	Transfer Out - Administrative Charges	102,761	93,511	93,511	98,200	5.01%
	TRANSFERS	102,761	93,511	93,511	98,200	5.01%
	TOTAL EXPENSES	1,070,503	981,563	940,165	942,507	-3.98%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Stormwater Department
FY 14 Itemized Budget for Cost Center - 538

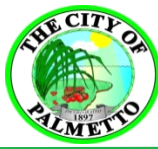
<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
440 538 1201	Regular Salaries			
Equipment Operator	1	29,589	29,589	1327
Foreman	1	41,510	41,510	912
Service Worker I	1	25,559	25,559	Vacant
Service Worker II	1	28,180	28,180	1482
Stormwater Supervisor	1	49,995	49,995	911
		Total	\$174,833	
440 538 1401	Overtime			
Overtime	1	4,500	4,500	
		Total	\$4,500	
440 538 2101	FICA Taxes			
FICA Taxes	1	13,719	13,719	
		Total	\$13,719	
440 538 2221	Retirement General Employee			
Retirement General Employee	1	56,131	56,131	
		Total	\$56,131	
440 538 2301	Health Insurance			
Health Insurance	5	5,159	25,795	
		Total	\$25,795	
440 538 2302	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	5	872	4,360	
		Total	\$4,360	
440 538 2303	Life Insurance & EAP			
Life Insurance/ EAP	1	688	688	
		Total	\$688	
440 538 2401	Workers' Compensation			
Workers' Compensation	1	9,756	9,756	
		Total	\$9,756	
440 538 3116	Contract Services			
Contract Services	1	13,000	13,000	Consultant
Environmental Services	1	18,000	18,000	
		Total	\$31,000	
440 538 3120	Engineering Services			
Engineering Services	1	14,500	14,500	Consulting
		Total	\$14,500	
440 538 4051	Travel and Per Diem			
Travel and Per Diem	1	800	800	CEU's
		Total	\$800	
440 538 4111	Communications			
Cell Service-Stormwater	1	1,000	1,000	
		Total	\$1,000	
440 538 4415	Rental Expenses			
Rental Equipment	1	2,500	2,500	
		Total	\$2,500	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Stormwater Department
FY 14 Itemized Budget for Cost Center - 538

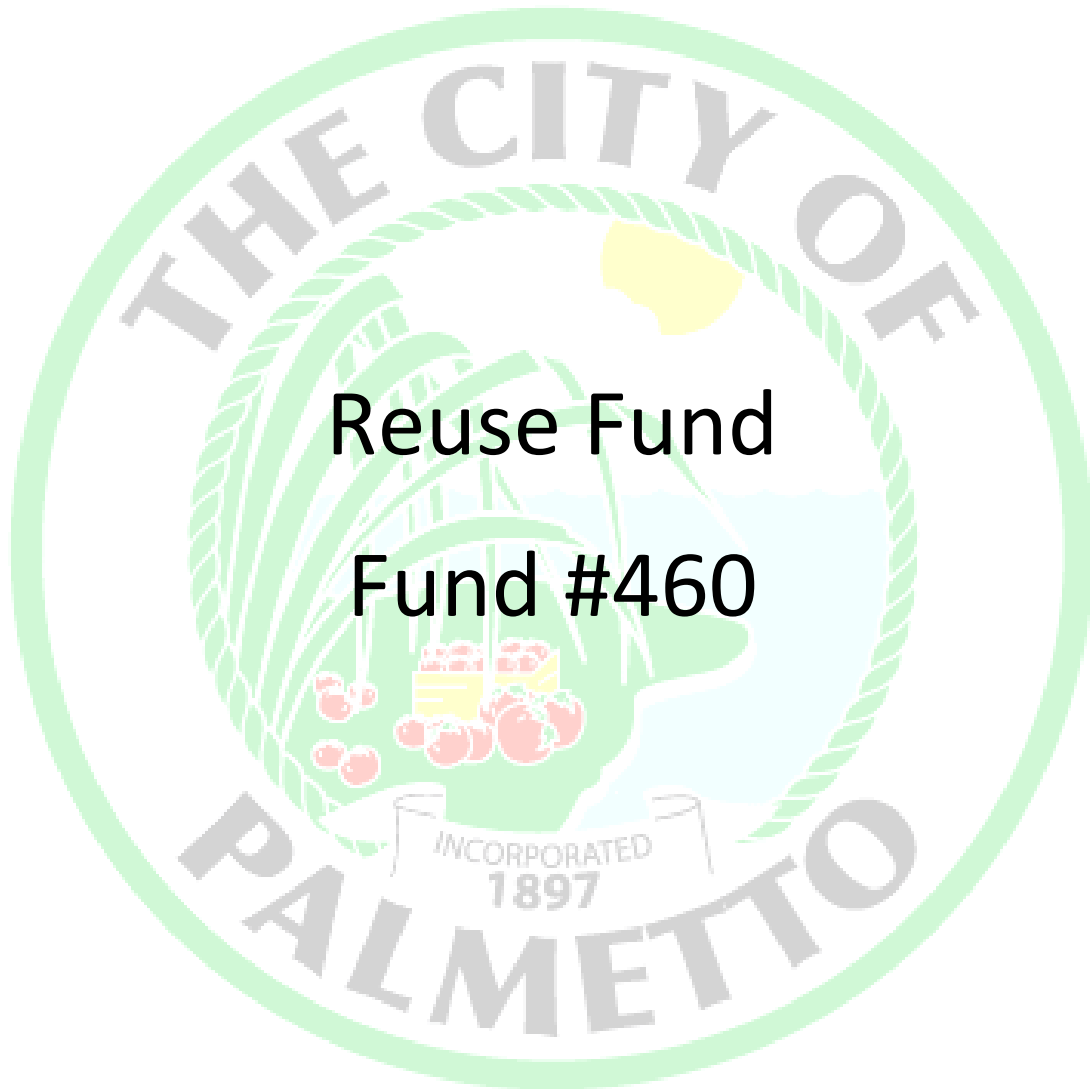
<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
440 538 4512	Insurance			
Gen Liab, Auto, Property Ins	4	1,195	4,780	Quarterly
		Total	\$4,780	
440 538 4634	Repair & Maintenance			
Repair & Maintenance	1	15,000	15,000	Add Parts
		Total	\$15,000	
440 538 4751	Printing and Binding			
NPDES Flyer	1	700	700	
		Total	\$700	
440 538 5112	Office Supplies			
Office Supplies	1	350	350	New Hardware
		Total	\$350	
440 538 5215	Fuel and Lubricants			
Fuel & Lubricants	1	14,000	14,000	
		Total	\$14,000	
440 538 5223	Operating Expenses			
Operating Expenses	1	10,000	10,000	
		Total	\$10,000	
440 538 5239	Safety Program Expense			
Safety Program	1	1,600	1,600	
		Total	\$1,600	
440 538 5242	Small Tools/Equipment			
Small Tools & Equipment	1	4,000	4,000	
		Total	\$4,000	
440 538 5251	Uniform Purchases and Cleaning			
Change outs	1	200	200	
Uniforms - 4 employees	52	18	936	
Uniforms for 1 Employee	52	7	343	
		Total	\$1,479	
440 538 5513	Technical/Training			
Technical Training	1	2,000	2,000	Certifications
		Total	\$2,000	
440 538 6401	Machinery & Equipment			
New Bobcat	0	80,000	0	
New Light Bar for Truck	0	2,000	0	
New Truck	0	49,500	0	
		Total	\$0	
440 538 7100	SRF Loan-Principal-Stormwater			
SRF Stormwater Loan Principal	1	149,000	149,000	
		Total	\$149,000	
440 538 7101	Princ - Lease			
FA#20150 Backhoe w/Bucket	4	1,264	5,056	Payment# 3-6 of 16
		Total	\$5,056	
440 538 7104	Princ-BOA Loan 2004			
2004 BOA Loan Principal	1	43,000	43,000	
		Total	\$43,000	



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Stormwater Department
FY 14 Itemized Budget for Cost Center - 538

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
440 538 7105	Princ-BOA Loan 2005			
2005 BOA Loan Principal	1	104,000	104,000	
		Total	\$104,000	
440 538 7107	Princ-BOA Loan 2007			
2007 BOA Loan Principal	1	6,000	6,000	
		Total	\$6,000	
440 538 7200	SRF Loan-Interest-Stormwater			
SRF Stormwater Loan Interest	1	40,000	40,000	
		Total	\$40,000	
440 538 7201	Lease Interest Expense			
FA#20150 Backhoe w/Bucket	4	65	260	Payment# 3-6 of 16
		Total	\$260	
440 538 7204	Int Exp-BOA Loan 2004			
2004 BOA Loan Interest	1	25,000	25,000	
		Total	\$25,000	
440 538 7205	Int Exp-BOA Loan 2005			
2004 BOA Loan Interest	1	72,500	72,500	
		Total	\$72,500	
440 538 7207	Int Exp-BOA Loan 2007			
2007 BOA Loan Interest	1	6,000	6,000	
		Total	\$6,000	
440 538 7305	New Lease			
Bobcat	0	5,215	0	
F-350 Utility Pick up	0	3,357	0	With light bar
		Total	\$0	
440 538 9101	Transfer Out			
Administrative Svc	1	98,200	98,200	
		Total	\$98,200	
		Total Budget:	\$942,507	



Reuse Fund
Fund #460



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
REUSE FUND					
BEGINNING FUND BALANCES	2,327,651	2,430,175	2,430,175	2,955,593	21.62%
REVENUE/SOURCES					
Reuse Water Fees	188,069	187,950	187,950	283,095	50.62%
Interest Revenue	1,144	1,165	890	-	-100.00%
Intergovernmental	-	423,550	365,854	1,000,000	0.00%
Transfers In	-	49,252	-	900,000	0.00%
Non-Revenue Sources	-	366,517	-	500,000	0.00%
TOTAL REVENUES	189,213	1,028,434	554,694	2,683,095	160.89%
EXPENSES					
Operating Expenses	40,325	9,600	9,000	19,600	104.17%
Capital Expenses	198,881	839,320	1,110,953	2,400,000	185.95%
Debt Service	99,641	104,925	100,646	125,800	19.90%
Transfers Out	-	20,276	20,276	10,536	0.00%
TOTAL EXPENSES	338,847	974,121	1,240,875	2,555,936	162.38%
Excess Revenue Over (Under) Expenditures (Modified accrual)	(149,634)	54,313	(686,181)	127,159	134.12%
Conversion to full accrual	(252,158)	(532,830)	(1,211,599)	(2,025,800)	280.20%
Excess Revenue Over (Under) Expenditures (Full accrual)	102,524	587,143	525,418	2,152,959	266.68%
Fund Balance, End of Year	2,430,175	3,017,318	2,955,593	5,108,552	69.31%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

460-	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
REUSE FUND REVENUE/SOURCES						
CHARGES FOR SERVICES						
343-9010	Reuse Water Fees	183,360	183,000	183,000	278,145	51.99%
343-6900	Reuse Penalties	4,709	4,950	4,950	4,950	0.00%
		188,069	187,950	187,950	283,095	50.62%
INTEREST REVENUE						
361-0100	Interest Income	15	15	90	-	0.00%
361-9000	Interest Revenue-BOA Loan	1,130	1,150	800	-	-100.00%
		1,145	1,165	890	-	-100.00%
GRANT REVENUE						
334-1000-5904	SWFWMD ASR Grant	-	423,550	365,854	1,000,000	0.00%
		-	423,550	365,854	1,000,000	0.00%
TRANSFERS-IN						
381-9101	Transfer-In - ASR Well	-	-	-	500,000	0.00%
381-9307	Transfer-In - Road and Bridge	-	-	-	140,000	0.00%
381-8432	Transfer-In - Water/Sewer Impact Fees	-	49,252	-	260,000	0.00%
		-	49,252	-	900,000	0.00%
NON-REVENUE SOURCES						
399-0000	Funding from Equity for Outstanding Encumbrances	-	366,517	-	-	-100.00%
399-9601	Funding from Equity - Loan Funds	-	-	-	500,000	0.00%
399-9602	Funding from Fund Balance for Capital	-	-	-	-	0.00%
		-	366,517	-	500,000	0.00%
TOTAL REUSE		189,214	1,028,434	554,694	2,683,095	160.89%



**Reuse Department
Cost Center 539**

FUND: Reuse Fund - 460
DEPARTMENT: Public Works

PRIMARY DUTIES

The Reuse Department installs, maintains, and repairs the City's Reuse System as necessary to provide customers with reuse water as available. The Reuse Department makes all new taps to customers where available and maintains those services.

ADMINISTRATIVE AND BUDGET GOALS AND OBJECTIVES

- Become a self sustaining utility with the total matching of revenues and expenses.
- Continue to provide quality service and make necessary repairs on a timely basis as economically as possible.
- Finish development of the ASR to ensure safe storage of reclaimed water during surplus times and reduce the need to discharge into area public waters.
- Increase distribution pipeline to add services to unserved areas.

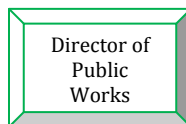
WORKLOAD MEASURES

	2011-2012 Actual	2012-2013 Actual	2013-2014 Projected
New Connections	70	75	200

ORGANIZATIONAL INFORMATION

NO CITY EMPLOYEES

COST CENTER ORGANIZATIONAL CHART



LEGEND





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Reuse Fund - Reuse Department

460- 539- ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
REUSE EXPENSES					
3116 Contract Services	-	4,600	3,500	15,000	226.09%
4636 Repair & Maintenance - Utility	1,912	4,400	5,000	4,000	-9.09%
5223 Operating Expenses	122	400	250	400	0.00%
5242 Small Tools/Equipment	34	200	250	200	0.00%
5901 Depreciation Expense	35,907	-	-	-	0.00%
9500 Doubtful Account Expense	2,349	-	-	-	0.00%
OPERATING EXPENSES	40,324	9,600	9,000	19,600	104.17%
7100 Principal - SRF Reuse Loan	3,656	3,750	3,713	3,900	4.00%
7104 Principal - BOA Loan 2004	2,306	2,500	2,425	2,600	4.00%
7105 Principal - BOA Loan 2005	14,718	15,500	15,479	17,000	9.68%
7107 Principal - BOA Loan 2007	32,597	34,250	34,131	47,500	38.69%
7200 Interest Expense - SRF Reuse Loan	1,499	1,425	1,417	1,300	-8.77%
7204 Interest Expense - BOA Loan 2004	1,639	1,750	1,556	1,500	-14.29%
7205 Interest Expense - BOA Loan 2005	11,966	12,500	11,500	12,000	-4.00%
7207 Interest Expense - BOA Loan 2007	31,260	33,250	30,425	40,000	20.30%
DEBT SERVICE	99,641	104,925	100,646	125,800	19.90%
9101 Transfer Out - Administrative Charges	-	20,276	20,276	10,536	0.00%
TRANSFERS	-	20,276	20,276	10,536	0.00%
TOTAL REUSE EXPENSES	139,965	134,801	129,922	155,936	15.68%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

Reuse Department
FY 14 Itemized Budget for Cost Center - 539

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
460 539 3116				
Contract Services				
Contract Services	1	15,000	15,000	Consultant
		Total	\$15,000	
460 539 4636				
Repair & Maintenance - Utility				
Warehouse Issues and Line Rep	1	4,000	4,000	
		Total	\$4,000	
460 539 5223				
Operating Expenses				
Paint and Vending Machine	1	400	400	
		Total	\$400	
460 539 5242				
Small Tools/Equipment				
Specialty Tools	1	200	200	
		Total	\$200	
460 539 7100				
SRF Loan-Principal-Reuse Water				
SRF Reuse Loan Principal	1	3,900	3,900	
		Total	\$3,900	
460 539 7104				
Princ-BOA Loan 2004				
2004 BOA Loan Principal	1	2,600	2,600	
		Total	\$2,600	
460 539 7105				
Princ-BOA Loan 2005				
2005 BOA Loan Principal	1	17,000	17,000	
		Total	\$17,000	
460 539 7107				
Princ-BOA Loan 2007				
2007 BOA Loan Principal	1	47,500	47,500	
		Total	\$47,500	
460 539 7200				
SRF Loan-Interest-Reuse Water				
SRF Reuse Loan Interest	1	1,300	1,300	
		Total	\$1,300	
460 539 7204				
Int Exp-BOA Loan 2004				
2004 BOA Loan Interest	1	1,500	1,500	
		Total	\$1,500	
460 539 7205				
Int Exp-BOA Loan 2005				
2005 BOA Loan Interest	1	12,000	12,000	
		Total	\$12,000	
460 539 7207				
Int Exp-BOA Loan 2007				
2007 BOA Loan Interest	1	40,000	40,000	
		Total	\$40,000	
460 539 9101				
Transfer Out				
Administrative Svc	1	10,535	10,535	
		Total	\$10,535	
		Total Budget:	\$155,935	



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Reuse Fund - Grant Funding

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
REUSE FUND GRANTS						
CDBG GRANT - WARD I, PHASE II - REUSE FUND						
ENDS: 10/31/2012						
AWARD#: 11DB-L4-08-51-02-N32						
EXPENSES						
460-539-6310-9014	Ward I Phase II	75,593	25,252	-	-	0.00%
460-539-6312-9014	Ward I, Phase II	4,751	9,952	-	-	0.00%
CAPITAL PURCHASES		80,344	35,204	-	-	0.00%
TOTAL EXPENSES		80,344	35,204	-	-	0.00%
NET TOTAL GRANT EXPENDITURES		80,344	35,204	-	-	0.00%
ASR Well - SWFWMD Grant						
ENDS:						
AWARD#:						
REVENUE						
460-337-8460-5904	ASR - SWFWMD Grant Revenue	-	423,550	365,854	-	0.00%
TOTAL REVENUES		-	423,550	365,854	-	0.00%
EXPENSES						
460-660-6300-5904	ASR - Improvements not Bldgs Matching	117,606	378,112	687,403	-	0.00%
460-702-6300-5904	SWFWMD ASR Project L608	-	423,550	423,550	-	0.00%
CAPITAL PURCHASES		117,606	801,662	1,110,953	-	0.00%
TOTAL EXPENSES		117,606	801,662	1,110,953	-	0.00%
NET TOTAL GRANT EXPENDITURES		117,606	378,112	745,099	-	0.00%
TOTAL REUSE FUND GRANT REVENUE		-	423,550	365,854	-	0.00%
TOTAL REUSE FUND GRANT CAPITAL EXPENDITURES		197,950	836,866	1,110,953	-	0.00%
NET REUSE FUND GRANT EXPENDITURES		197,950	413,316	745,099	-	0.00%



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET



“The key to truly rebuilding our central city on a vital and sustainable foundation is people”

Alan Autry



CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

Capital Improvements

Includes budget in Funds #190, 301, 390, 432, 440, 460

Budget for capital outlay expenditures can occur in any fund or fund type. Capital improvements refers to projects designed to improve land, buildings and or infrastructure and may include large purchases for software, or equipment although these types of capital expenditures are not common in the City's capital improvement projects. Details pertaining to the processes and policies of capital improvement budgeting can be found in the Policies and Planning section of this book.

The City has two Capital Projects Funds which are:

- Capital Project Fund - #301 – accounts for the Capital Improvement Program budget and expenditures of the Governmental Funds.
- Joint Capital Projects Fund - #390 – accounts for joint capital projects between the City, CRA and a granting agency.

Capital projects funded solely from CRA are budgeted and accounted for within the CRA fund (Fund #190). Florida statutes prohibit the CRA from funding capital projects which are included in the City's CIP and these are accounted for separately. Capital projects that occur in the Enterprise Funds are accounted for in the fund receiving the ending capital assets.

CRA projects within the 2014 operating budget (Fund #190):

- Riverfront Project - \$336,000 budgeted. This project will dredge the channel, add additional ramp and dockage areas, and generally improve the look of the area through landscaping, lighting and decking. Grants are being secured to fund most of the million dollar project.
- Lamb/Sutton Park - \$350,000. Enhancements are continuing to the City's busiest park in the form of pavilions, new restrooms and playground equipment.
- MMEP – Multimodal Enhancement Project - \$600,000 budgeted. This project will enhance alternative transportation for the City's residents. The project will provide residents the ability to take advantage to many different methods of travel within the City. The 2014 budget allows the CRA to save funds for this future project as it is estimated to be several million dollars.

Projects budgeted in the Joint Capital Projects Fund (Fund #390):

- MLK Park is continuing from FY2013. Construction will begin early in fiscal year 2014.



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Projects budgeted in the Capital Improvement Program (CIP)

- New sidewalk projects - \$50,000
- 14th Ave & 17th Street Intersection Improvements - \$37,150
- 13th Ave – 7th to 8th Street - \$250,000
- City Facility Security - \$35,000
- City Wide Facilities Upgrades - \$75,000
- Public Works Yard lighting - \$20,000
- City Wide Enterprise Software - \$350,000
- TMDL Program - \$25,000
- 13th Street Drainage - \$550,000
- Dredging Projects - \$10,000
- WWTP Rehabilitation and Renovation - \$50,000
- Lift Stations - \$100,000
- Sewer Lines Rehabilitation and Renovation - \$50,000
- I&I Program - \$450,000
- Palmetto Area Reuse System (PARS)
- Aquifer Storage Recovery (ASR) - \$2,000,000
- Water Lines Rehabilitation and Renovation - \$200,000
- Chloramines Injection System - \$200,000
- Fire Protection Upgrades - \$700,000
- 8th Street West & 9th Street West, Ward 2 Reclaim lines - \$250,000



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
CAPITAL PROJECTS FUND - JOINT PROJECTS - CITY AND CRA - FUND 390						
	BEGINNING FUND BALANCES	-	19,231	19,231	490,932	0.00%
	REVENUES/SOURCES					
	Grants	501,809	1,082,500	77,626	500,000	-53.81%
	Transfers In	743,132	1,243,132	500,000	-	-100.00%
	Funding from Fund Balance	-	-	-	500,000	-100.00%
	TOTAL REVENUES	1,244,941	2,325,632	577,626	1,000,000	-57.00%
	EXPENSES					
	Capital Outlay					
	Streets	1,207,810	-	-	-	0.00%
	Other	17,900	1,160,632	105,925	1,000,000	-13.84%
	TOTAL EXPENDITURES	1,225,710	1,160,632	105,925	1,000,000	-13.84%
	Excess Revenue Over (Under) Expenditures	19,231	1,165,000	471,701	-	0.00%
	Fund Balance, End of Year	19,231	1,184,231	490,932	490,932	0.00%



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Capital Projects Fund - Joint Projects - City and CRA

ACCT #	ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
CAPITAL JOINT PROJECTS FUND						
REVENUE						
390-381-8001-1101	Transfer in from General Fund - MLK Park	160,632	500,000	500,000	-	-100.00%
390-337-7000-1101	MLK Park LID - SWFWMD Grant	-	-	-	500,000	
390-334-1000-1105	5th St LID SWFWMD	501,809	80,691	80,392	-	-100.00%
390-381-8190-1105	Transfer in from CRA - 5th Street	582,500	-	-	-	0.00%
	TOTAL REVENUES	1,244,941	580,691	580,392	500,000	-13.90%
EXPENSES						
390-859-6300-1101	MLK Park	17,900	142,732	149,034	-	-100.00%
390-859-6301-1101	MLK Park - LID Implementation	-	500,000	-	500,000	0.00%
390-859-6300-1105	Improvements not Bldgs - 5th St	603,905	582,500	(21,704)	-	-100.00%
390-702-6300-1105	SWFWMD Grant - 5th St LID	603,905	582,500	(21,405)	-	-100.00%
	CAPITAL PURCHASES	1,207,810	1,807,732	105,925	500,000	-72.34%
	TOTAL EXPENSES	1,207,810	1,807,732	105,925	500,000	-72.34%
	NET TOTAL GRANT EXPENDITURES	(37,131)	1,227,041	(474,467)	-	0.00%



CRA Capital Projects

The capital projects funded by the CRA are included in both the CRA fund and the Joint Capital Projects fund. The CRA fund includes projects continuing from fiscal year 2013 such as Lamb/Sutton Park, 5th Street, and the Riverfront Projects.

- Lamb/Sutton Park – began in fiscal year 2012 with Phase I which includes a new entryway to the park bordering 10th Avenue and begins to give the park a new environmentally “green” feel. The park is now dedicated to veterans from all military branches. Phase II began in fiscal year 2013 with a roof over the stage area in time for the July 4th Celebration. Fiscal year 2014 will bring new restrooms, pavilions, playground and walking trails.



- Improvements to 5th Street – began in fiscal year 2012 and completed during fiscal year 2013. This project, accounted for in CRA operating fund #190 and the Joint Capital Projects Fund #390, gives a total new face to 5th Street leading into the City’s downtown area with improvements to infrastructure and drainage issues.

A new phase was begun in fiscal year 2013 to further improve and develop land vacated by CRA





CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

- Riverfront Project – the conceptual plans began in fiscal year 2012 for renovations to the boat ramp and park areas to include a new seawall, boat ramp, bait shop and a shop named the “Seahorse” to revive a 1950’s business in the city.

The improvements to the boat ramp area will begin in fiscal year 2014 with grants from WCIND and SWFWMD. These improvements will include additional ramp and dockage areas, channel dredging, and general beautification of the area. This boat ramp is one of the most used ramps in Manatee County.



- MMEP Project – Multi-modal Enhancement Project (MMEP) is a project providing areas for alternative modes of transportation such as walking, running, biking etc. This linear trail will begin at the Green Bridge and continue throughout the city creating a corridor south to north. The funding is expected to come from grants requiring 50% matching funds. For this reason, the CRA has budgeted funds to be put in reserve for this future project.



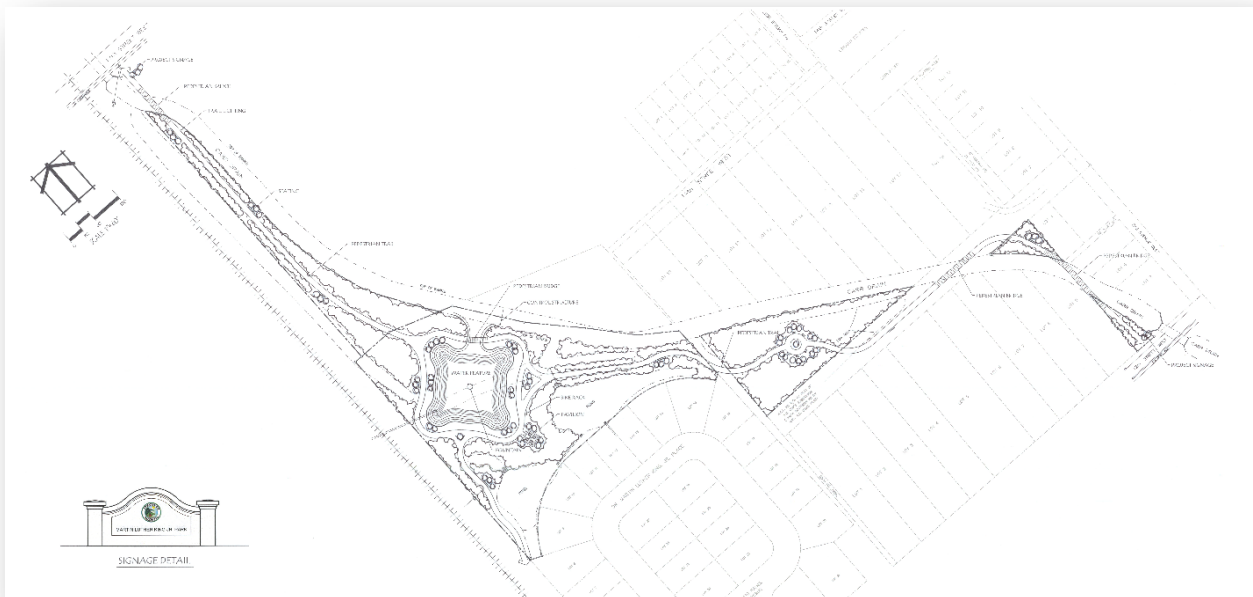


CITY OF PALMETTO, FLORIDA 2013-2014 BUDGET

The Joint Capital Projects Fund includes projects jointly funded by the CRA and City, along with grant funding. In fiscal year 2014, this includes the new MLK Park with funding budgeted from CRA's operating fund and a SWFWMD grant.

- MLK Park – A new park in Ward I where very few parks exist. Land was purchased in fiscal year 2012 and added to existing parcels to allow area children safe access to the city's newest park. The park will be developed using CRA funding, impact fees, and a SWFWMD grant.

Plans for MLK Park





**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

2014 - 2018 CAPITAL IMPROVEMENT PLAN

ATTACHMENT A

Items in red were included in rate study

Project Description	Supporting Fund	FY2014	FY2015	FY2016	FY2017	FY2018	Total Project Cost
Road Improvements							
1 New Sidewalk Projects 14th Ave & 17th St	Capital Projects	\$ 50,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 310,000
2 Intersection Improvements	Capital Projects	37,150	-	283,206	-	-	320,356
3 13th Ave 7th to 8th Street	Capital/Assesment	250,000	-	-	-	-	250,000
ROAD IMPROVEMENTS TOTAL		\$ 337,150	\$ 65,000	\$ 348,206	\$ 65,000	\$ 65,000	\$ 880,356
Public Facilities							
1 City Facility Security	Capital Projects	\$ 35,000	\$ 50,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 160,000
2 City Wide Facilities Upgrades	Capital Projects	75,000	25,000	25,000	25,000	25,000	175,000
3 Public Works Yard Lighting City Wide Intedgrated	Capital Projects	20,000	-	-	-	-	20,000
4 Software	Capital Projects	350,000	-	-	-	-	350,000
5 New Public Works Facility Building	Capital Projects	-	-	477,540	3,183,600	-	3,661,140
PUBLIC FACILITIES TOTAL		\$ 480,000	\$ 75,000	\$ 527,540	\$ 3,233,600	\$ 50,000	\$ 4,366,140
Stormwater							
1 TMDL Program 13th St. Drainage Project from	Road & Bridge	\$ 25,000	\$ 50,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 375,000
2 25th Ave. W to 28th Ave. W	Road & Bridge	550,000	-	-	-	-	550,000
3 Dredging Projects	Road & Bridge	10,000	10,000	10,000	10,000	10,000	50,000
STORMWATER TOTAL		\$ 585,000	\$ 60,000	\$ 110,000	\$ 110,000	\$ 110,000	\$ 975,000
Utility Improvements							
1 WWTP Expansion	Water/Sewer	\$ -	\$ 200,000	\$ -	\$ -	\$ -	\$ 200,000
2 Equalization Basin & Equipment	Water/Sewer & Loan	\$ -	\$ -	\$ 60,000	\$ 70,000	\$ 1,530,000	\$ 1,660,000
3 WWTP Upgrades	Water/Sewer	-	200,000	200,000	200,000	200,000	800,000
4 WWTP R&R	Water/Sewer	50,000	50,000	50,000	50,000	50,000	250,000
5 Lift Station Upgrades	Water/Sewer	100,000	100,000	100,000	100,000	100,000	500,000
6 Sewer Lines R&R	Water/Sewer	50,000	50,000	50,000	50,000	50,000	250,000
7 I&I Program	Water/Sewer	450,000	400,000	400,000	400,000	400,000	2,050,000
8 PARS Expansion	Reuse	150,000	200,000	250,000	250,000	250,000	1,100,000
9 Aquifer Storage Recovery	Reuse	2,000,000	-	-	-	-	2,000,000
10 Regional Reuse System (MARS)	Reuse	-	-	-	-	-	-
11 Water Lines R&R	Water/Sewer	200,000	150,000	150,000	150,000	150,000	800,000
12 Chloramines Injection System	Water/Sewer & Loan	200,000	-	-	-	-	200,000
13 Fire Protection Upgrades	Water/Sewer & Loan	700,000	-	100,000	100,000	100,000	1,000,000
14 8th St. W & 9th St. W Ward 2 Reclaim lines.	Water/Sewer Road & Bridge	250,000	-	-	-	-	250,000
UTILITY IMPROVEMENTS TOTAL		\$ 4,150,000	\$ 1,350,000	\$ 1,360,000	\$ 1,370,000	\$ 2,830,000	\$ 11,060,000
GRAND TOTAL		\$ 5,552,150	\$ 1,550,000	\$ 2,345,746	\$ 4,778,600	\$ 3,055,000	\$ 17,281,496



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**2014 - 2018 CAPITAL IMPROVEMENT PLAN
ATTACHMENT A**

Items in red were included in rate study

FUNDING SOURCE FY 2014 PROJECTS

Project Description	Supporting Fund	FUNDING SOURCE FY 2014 PROJECTS					Total 2014 Funded	
		New Loan	Current Revenues	City Fund Balance	Impact Fees	2014 Grants		Assessments
Road Improvements								
1 New Sidewalk Projects 14th Ave & 17th St	Capital Projects	\$ -	\$ -	\$ 50,000	\$ -	\$ -	\$ -	\$ 50,000
2 Intersection Improvements	Capital Projects	-	-	37,150	-	-	-	37,150
3 13th Ave 7th to 8th Street	Capital/Assesment	-	-	-	83,333	-	166,667	250,000
ROAD IMPROVEMENTS TOTAL		\$ -	\$ -	\$ 87,150	\$ 83,333	\$ -	\$ 166,667	\$ 337,150
Public Facilities								
1 City Facility Security	Capital Projects	\$ -	\$ -	\$ 35,000	\$ -	\$ -	\$ -	\$ 35,000
2 City Wide Facilities Upgrades	Capital Projects	-	-	75,000	-	-	-	75,000
3 Public Works Yard Lighting	Capital Projects	-	-	20,000	-	-	-	20,000
4 Software City Wide Intedgrated New Public Works Facility	Capital Projects	-	98,000	152,000	100,000	-	-	350,000
5 Building	Capital Projects	-	-	-	-	-	-	-
PUBLIC FACILITIES TOTAL		\$ -	\$ 98,000	\$ 282,000	\$ 100,000	\$ -	\$ -	\$ 480,000
Stormwater								
1 TMDL Program 13th St. Drainage Project from	Road & Bridge	\$ -	\$ -	\$ 25,000	\$ -	\$ -	\$ -	\$ 25,000
2 25th Ave. W to 28th Ave. W	Road & Bridge	-	-	550,000	-	-	-	550,000
3 Dredging Projects	Road & Bridge	-	-	10,000	-	-	-	10,000
STORMWATER TOTAL		\$ -	\$ -	\$ 585,000	\$ -	\$ -	\$ -	\$ 585,000
Utility Improvements								
1 WWTP Expansion Equalization Basin & Equipment	Water/Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2 WWTP Upgrades	Water/Sewer & Loan	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 WWTP R&R	Water/Sewer	-	-	-	-	-	-	-
4 Lift Station Upgrades	Water/Sewer	-	50,000	-	-	-	-	50,000
5 Sewer Lines R&R	Water/Sewer	-	100,000	-	-	-	-	100,000
6 Sewer Lines R&R	Water/Sewer	-	50,000	-	-	-	-	50,000
7 I&I Program	Water/Sewer	350,000	100,000	-	-	-	-	450,000
8 PARS Expansion	Reuse	-	-	-	150,000	-	-	150,000
9 Aquifer Storage Recovery	Reuse	500,000	-	500,000	-	1,000,000	-	2,000,000
10 Regional Reuse System (MARS)	Reuse	-	-	-	-	-	-	-
11 Water Lines R&R	Water/Sewer	-	200,000	-	-	-	-	200,000
12 Chloramines Injection System	Water/Sewer & Loan	200,000	-	-	-	-	-	200,000
13 Fire Protection Upgrades 8th St. W & 9th St. W Ward 2	Water/Sewer & Loan	700,000	-	-	-	-	-	700,000
14 Reclaim lines.	Water/Sewer	-	-	140,000	110,000	-	-	250,000
UTILITY IMPROVEMENTS TOTAL		\$1,750,000	\$ 500,000	\$ 640,000	\$ 260,000	\$ 1,000,000	\$ -	\$4,150,000
GRAND TOTAL		\$1,750,000	\$ 598,000	\$1,594,150	\$ 443,333	\$ 1,000,000	\$ 166,667	\$5,552,150



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

**FUND BALANCE USABLE FOR CAPITAL PROJECTS
Attachment B**

Fund	Projected Unassigned Fund Balance @ 9/30/2013	1/12 of FY2014 Expenses	# of Months of 2014 Expenses	Uncommitted amount over(under) 5 months	Amount Used for Capital Projects	Remaining Months of expenses
General Fund	4,098,072	761,323	5.38	291,456	212,000	5.10
Road and Bridge	1,470,393	111,787	13.15	911,458	850,650	5.54
Solid Waste	567,042	175,232	3.24	(309,119)	-	3.24
Water and Sewer	1,998,545	421,624	4.74	(109,574)	-	4.74
Stormwater	44,000	78,542	0.56	(348,711)	-	0.56
Reuse	(790,709)	12,995	(60.85)	(855,682)	-	(60.85)

* Fund Balance in the Road and Bridge Fund is restricted/committed to use for roads, bridges, sidewalks, etc. by statute. For the purpose of this exercise, we will treat the \$1.4 million as uncommitted.

Use of Fund Balance for 2014 CIP

Fund	Project Name	Funding Amount	Amount Available	Unused Amount
To be transferred to other funds:				
General Fund	City Facility Security	35,000		
	Facilities Upgrades	75,000		
	PW Yard Lighting	20,000		
	City Wide Software	82,000		
	Total Use of General Fund Fund Balance	212,000	291,456	79,456
Building Department Reserve	City Wide Software	31,500	215,526	184,026
General Fund Committed Fund Balance	ASR Well	500,000	500,000	-
General Government Impact Fees	City Wide Software	100,000	108,840	8,840
Road and Bridge	New Sidewalk Projects	50,000		
	14th Ave. & 17th St. Intersection	37,150		
	City Wide Software	38,500		
	8th & 9th Reuse	140,000		
	TMDL Program	25,000		
	Dredging Projects	10,000		
	13th Street Drainage	550,000		
	Total Use of Road & Bridge Fund Balance	850,650	911,458	60,808
Transportation Impact Fees	13th Ave - 7th to 8th St.	83,333	103,441	20,108
Water & Sewer Impact Fees	PARS Expansion	150,000		
	8th & 9th Reuse	110,000		
	Total Use of Water & Sewer Impact Fees	260,000	297,119	37,119
Total use of City Fund Balance and Impact Fees		2,037,483	2,427,841	390,358



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

Project Name	Funding Source	Total FY2014 Funded	General	Road & Bridge	Capital Projects Fund	Water/ Sewer Fund	Stormwater Fund	Reuse Fund
REVENUES								
Current budgeted revenues		591,000	-	-	-	591,000	-	-
Grants		1,000,000	-	-	-	-	-	1,000,000
Assessments		166,667	-	-	166,667	-	-	-
Transfers-In		2,044,483	-	-	559,483	-	585,000	900,000
Funding from New Loan Proceeds		1,750,000	-	-	-	1,250,000	-	500,000
Funding from Impact Fees		443,333	100,000	83,333	-	260,000	-	-
Funding from Fund Balance		1,601,150	750,500	850,650	-	-	-	-
TOTAL FROM ALL FUNDING SOURCES		7,596,633	850,500	933,983	726,150	2,101,000	585,000	2,400,000
EXPENSES								
Transfers-Out		2,044,483	850,500	933,983	-	260,000	-	-
Road Improvements								
New Sidewalk Projects	Fund Balance	50,000	-	-	50,000	-	-	-
14th Ave & 17th St Intersection Improvements	Fund Balance	37,150	-	-	37,150	-	-	-
13th Ave.;7th to 8th Street	Impact Fees/ Assessment	250,000	-	-	250,000	-	-	-
Total Road		337,150	-	-	337,150	-	-	-
Public Buildings								
City Facility Security	Fund Balance	35,000	-	-	35,000	-	-	-
City-wide Facilities Upgrades	Fund Balance	75,000	-	-	75,000	-	-	-
Public Works Yard Lighting	Fund Balance	20,000	-	-	20,000	-	-	-
City Wide Enterprise Software	Impact Fees/ Fund Balance	350,000	-	-	259,000	91,000	-	-
Total Public Buildings		480,000	-	-	389,000	91,000	-	-
Stormwater								
TMDL Program	Fund Balance	25,000	-	-	-	-	25,000	-
13th Street Drainage	Fund Balance	550,000	-	-	-	-	550,000	-
Dredging Projects	Fund Balance	10,000	-	-	-	-	10,000	-
Total Stormwater		585,000	-	-	-	-	585,000	-
Utility Improvements								
WWTP Repair and Rehabilitation	Current Revenues	50,000	-	-	-	50,000	-	-
Lift Station Upgrades - Construction	Current Revenues	100,000	-	-	-	100,000	-	-
Sewer Lines Repair and Rehabilitation	Current Revenues	50,000	-	-	-	50,000	-	-
	Current Revenues/New							
I&I Program - Construction	Loan	450,000	-	-	-	450,000	-	-
PARS Expansion	Impact Fees	150,000	-	-	-	-	-	150,000
	Loans Funds/City							
Aquifer Storage Recovery (ASR)	funds/SWFWMD Grant	2,000,000	-	-	-	-	-	2,000,000
Water Lines Repair and Rehabilitation	Current Revenues	200,000	-	-	-	200,000	-	-
Chloamines Injection System	New Loan	200,000	-	-	-	200,000	-	-
Fire Protection Upgrades	New Loan	700,000	-	-	-	700,000	-	-
8th and 9th Street Reclaim Lines	Impact Fees / Fund Balance	250,000	-	-	-	-	-	250,000
Total Utility		4,150,000	-	-	-	1,750,000	-	2,400,000
TOTAL CAPITAL IMPROVEMENT PLAN		5,552,150	-	-	726,150	1,841,000	585,000	2,400,000
TOTAL EXPENSES		7,596,633	850,500	933,983	726,150	2,101,000	585,000	2,400,000
NET CIP EXPENSES		-	-	-	-	-	-	-



**CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET**

ACCOUNT DESCRIPTION	ACTUAL 2012	REVISED BUDGET 2013	ESTIMATED ACTUAL 2013	ADOPTED BUDGET 2014	% CHANGE OF BUDGET
CAPITAL PROJECTS FUND - Fund 301					
BEGINNING FUND BALANCES	1,215,816	1,263,422	1,263,422	435,508	-65.53%
REVENUES/SOURCES					
Interest Revenue	1,308	-	1,211	-	0.00%
Grants	169,124	-	-	-	0.00%
Assessments	-	-	-	166,667	0.00%
Transfers In	90,000	-	-	559,483	0.00%
TOTAL REVENUES	260,432	-	1,211	726,150	0.00%
EXPENSES					
Capital Outlay					
Streets	165,461	-	-	337,150	0.00%
Other	47,365	29,771	29,125	389,000	1206.64%
Transfers Out	-	800,000	800,000	-	0.00%
TOTAL EXPENDITURES	212,826	829,771	829,125	726,150	-12.49%
Excess Revenue Over (Under) Expenditures	47,606	(829,771)	(827,914)	-	0.00%
ENDING FUND BALANCES					
Designated/Reserved	1,263,422	433,651	435,508	435,508	0.43%
Undesignated/Unreserved	-	-	-	-	0.00%
Fund Balance, End of Year	1,263,422	433,651	435,508	435,508	0.43%



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Sidewalks R&R
 Project ID: 1430
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

Project Priority				
High			Low	
1	2	3	4	5

Project Description

This project is for replacement and repairs to existing sidewalks and to fill in missing section to create a continuous pedestrian system.

Project Rationale

To provide safer means of pedestrian traffic throughout the city. Broken or cracked sidewalks are a hazard to pedestrians and a liability to the City.

Long Term Goals

Appearance	
Services	
Infrastructure	X
Safety	X
Economic Stability	
Historic Preservation	

Impact on Operating Budget

This project is included in the Road & Bridge Operating Budget and will be funded with FY2013 Revenues.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	50,000	65,000	65,000	65,000	65,000	-	310,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	50,000	65,000	65,000	65,000	65,000	-	310,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	50,000	65,000	65,000	65,000	65,000	-	310,000
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	50,000	65,000	65,000	65,000	65,000	-	310,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	50,000	-	-	-	-	50,000
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	50,000	-	-	-	-	50,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: 14th Ave & 17th St Round About (CMS)
 Project ID: 1434
 Department: Public Works
 Functional Area: Public Services
 Location: 14th Ave & 17th St

Project Priority				
High			Low	
1	2	3	4	5

Project Description

Design and construct Round About at 14th Avenue and 17th Street.

Project Rationale

This project is a State funded project using Congestion Management Dollars . A Round About at this location would help to reduce congestion and improve driver safety.

Long Term Goals

Appearance	
Services	
Infrastructure	X
Safety	X
Economic Stability	
Historic Preservation	

Impact on Operating Budget

None.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	9,950	-	-	-	9,950
Construction Cost	-	-	273,256	-	-	-	273,256
Design	37,150	-	-	-	-	-	37,150
Other	-	-	-	-	-	-	-
Totals	37,150	-	283,206	-	-	-	320,356

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	37,150	-	-	-	-	-	37,150
Capital Project Fund	-	-	283,206	-	-	-	283,206
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	37,150	-	283,206	-	-	-	320,356

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	37,150	-	-	-	-	37,150
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	37,150	-	-	-	-	37,150



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: 13th Ave 7th to 8th Street
 Project ID: 1435
 Department: Public Works
 Functional Area: Public Services
 Location: 13th Ave 7th to 8th Street

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

This project is a reconstruction of a substandard roadway which will include drainage, curbs, sidewalks and roadway improvements. The project scope may increase to include water line replacement. The project will be an assessment project.

Project Rationale

To improve the roadway and potentially replace utilities.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	X
Economic Stability	
Historic Preservation	

Impact on Operating Budget

None.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	250,000	-	-	-	-	-	250,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	250,000	-	-	-	-	-	250,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	250,000	-	-	-	-	-	250,000
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	250,000	-	-	-	-	-	250,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	83,333	-	-	-	83,333
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	166,667	-	-	-	166,667
Totals	-	-	250,000	-	-	-	250,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: City Facility Security
 Project ID: 1432
 Department: City Wide
 Functional Area: Public Services
 Location: PW/ CH/ PD

Project Priority				
High				Low
1	2	3	4	5

Project Description

This project involves the installation of further security measures at City Facilities, primarily involving security cameras.

Project Rationale

Provide a security system proposal to improve the physical security environment at the all City Facilities.

Impact on Operating Budget

There will be monitoring fees associated with the cameras. The additional security should assist in the prevention and/or identification of theft which should reduce the need to replace equipment.

Long Term Goals

Appearance	
Services	
Infrastructure	
Safety	X
Economic Stability	
Historic Preservation	

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	35,000	50,000	25,000	25,000	25,000	-	160,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	35,000	50,000	25,000	25,000	25,000	-	160,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	35,000	50,000	25,000	25,000	25,000	-	160,000
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	35,000	50,000	25,000	25,000	25,000	-	160,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	35,000	-	-	-	-	-	35,000
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	35,000	-	-	-	-	-	35,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: City Wide Facilities Upgrade
 Project ID: 1431
 Department: City Hall/ Public Works and Police Dept.
 Functional Area: Public Services
 Location: TBD

<i>Project Priority</i>				
High		Low		
1	2	3	4	5

Project Description

To make improvements to city facilities, including the Police Department Building - pending a decision on the long-term plans regarding the building's locations.

Project Rationale

The Police Department building was established in 1972 and if chosen to remain viable into the future requires repairs to bring the older part of the building up to current standards.

Impact on Operating Budget

Large scale repairs should reduce smaller repair and maintenance expenses.

Long Term Goals

Appearance	
Services	
Infrastructure	X
Safety	X
Economic Stability	
Historic Preservation	

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	75,000	25,000	25,000	25,000	25,000	-	175,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	75,000	25,000	25,000	25,000	25,000	-	175,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	75,000	25,000	25,000	25,000	25,000	-	175,000
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	75,000	25,000	25,000	25,000	25,000	-	175,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	75,000	-	-	-	-	-	75,000
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	75,000	-	-	-	-	-	75,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Public Works Yard Lighting
 Project ID: 1433
 Department: City Wide
 Functional Area: Public Services
 Location: Public Works

Project Priority				
High		Low		
1	2	3	4	5

Project Description

Project will include improvements/ upgrades to the lighting within the Public Works Yard.

Project Rationale

Additional lighting will improve employee safety as well as to assist the new proposed security system additions.

Impact on Operating Budget

The lighting will add to the City's utility expenses.

Long Term Goals

Appearance	
Services	
Infrastructure	
Safety	X
Economic Stability	
Historic Preservation	

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	20,000	-	-	-	-	-	20,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	20,000	-	-	-	-	-	20,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	20,000	-	-	-	-	-	20,000
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	20,000	-	-	-	-	-	20,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	20,000	-	-	-	-	-	20,000
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	20,000	-	-	-	-	-	20,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: City Wide Integrated Software
 Project ID: 1470
 Department: City Wide
 Functional Area: City Wide
 Location:

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

To purchase and implement a city wide integrated software package.

Project Rationale

The City currently utilizes a 12 year old software package for it's accounting needs. With advances in technology in that time frame and a desire to maximize the effectiveness of data to both internal and external sources the City will research the benefits of updating its current software package.

Long Term Goals

Appearance	
Services	X
Infrastructure	
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

Dependent on new yearly maintenance fee.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	350,000	-	-	-	-	-	350,000
Totals	350,000	-	-	-	-	-	350,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	227,500	-	-	-	-	-	227,500
Road & Bridge	38,500	-	-	-	-	-	38,500
Capital Project Fund	-	-	-	-	-	-	-
Water	40,250	-	-	-	-	-	40,250
Sewer	40,250	-	-	-	-	-	40,250
Stormwater	-	-	-	-	-	-	-
Reuse	3,500	-	-	-	-	-	3,500
Totals	350,000	-	-	-	-	-	350,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	14,000	-	-	80,500	-	3,500	98,000
Fund Balance	113,500	38,500	-	-	-	-	152,000
Impact Fees	100,000	-	-	-	-	-	100,000
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	227,500	38,500	-	80,500	-	3,500	350,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: New Public Works Facility Building
 Project ID: 1439
 Department: Public Works
 Functional Area: Public Services
 Location: 600 17th St W

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

This project will replace the existing Public Works Facility with a 3 story building.

Project Rationale

A larger building would allow Public Works Admin, Planning, Building, Parks, Utilities, and possibly Code Enforcement to be under one roof. It would also provide shelter for city crews and their families to ensure that work force is available in the event of a major hurricane.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	X
Economic Stability	
Historic Preservation	

Impact on Operating Budget

A larger building would potentially increase utility expenses however these would net against savings from energy efficient construction.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	477,540	-	-	477,540
Construction Cost	-	-	-	-	3,183,600	-	3,183,600
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	-	-	-	477,540	3,183,600	-	3,661,140

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	477,540	3,183,600	-	3,661,140
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	-	-	-	477,540	3,183,600	-	3,661,140

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

No 2014 Funding



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: TMDL Program (Mandate)
 Project ID: 1441
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

The Total Maximum Daily Load (TMDL) is the maximum amount of a given pollutant that a water body can absorb and still maintain its designated uses (e.g. drinking, fishing, swimming, shellfish harvesting). This project will fund the monitoring of the water quality levels and investigation into causes of increased pollutants and the mitigation steps necessary to achieve the City's water quality goals.

Project Rationale

This project will help the City to maintain optimal water bodies for its residents and to meet the standards set in place under Section 303(d) of the Federal Clean Water Act and the Florida Watershed Restoration Act.

Impact on Operating Budget

Once the project is established, ongoing expenses will be funded through the Stormwater operating fund.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	25,000	50,000	100,000	100,000	100,000	-	375,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	25,000	50,000	100,000	100,000	100,000	-	375,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	25,000	50,000	100,000	100,000	100,000	-	375,000
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	25,000	50,000	100,000	100,000	100,000	-	375,000

FY2014 Funding Dollars Provided By:	Capital					Reuse	Total
	General Fund	Road and Bridge	Projects Fund	Water & Sewer	Stormwater		
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	25,000	-	-	-	-	25,000
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	25,000	-	-	-	-	25,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: 13th Street Drainage
 Project ID: 7568
 Department: Public Works
 Functional Area: Public Services
 Location: 13th St. from 24th Ave. to 28th Ave.

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

This projects consists of stormwater improvements and the installation of a Continuous Deflective Separation (CDS) Unit. The City has applied for a CDBG grant which will allow for an increase in scope for the project.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	X
Economic Stability	
Historic Preservation	

Project Rationale

This project will address flooding issues that currently exists on 13th St. from 24th Ave. to 28th Ave as well as to limit sediments and pollutants from entering into Terra Ceia Bay.

Impact on Operating Budget

None.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	550,000	-	-	-	-	-	550,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	550,000	-	-	-	-	-	550,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	550,000	-	-	-	-	-	550,000
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	550,000	-	-	-	-	-	550,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	550,000	-	-	-	-	550,000
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	550,000	-	-	-	-	550,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Dredging Projects
 Project ID: 1442
 Department: Public Works
 Functional Area: Public Services
 Location: TBD

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

This project consists of engineering plans and permits required to apply for a West Coast Inland Navigational District (WCIND) Grant for dredging projects.

Project Rationale

In order to secure additional funding for potential dredging projects engineering plans and permits are required.

Long Term Goals

Appearance	
Services	X
Infrastructure	
Safety	X
Economic Stability	
Historic Preservation	

Impact on Operating Budget

None. Project will not be started prior to the establishment of funding.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	10,000	10,000	10,000	10,000	10,000	-	50,000
Totals	10,000	10,000	10,000	10,000	10,000	-	50,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	10,000	10,000	10,000	10,000	10,000	-	50,000
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	10,000	10,000	10,000	10,000	10,000	-	50,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	10,000	-	-	-	-	10,000
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	10,000	-	-	-	-	10,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Wastewater Treatment Plant Expansion
 Project ID: N/A
 Department: Public Works
 Functional Area: Public Services
 Location: 1310 28th Avenue West

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

To fund the potential expansion of the Wastewater Treatment Plant.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Project Rationale

Staff is considering options to expand the Wastewater Treatment Plant in the future to ensure optimal performance should the opportunity arise.

Impact on Operating Budget

To be determined.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	-	200,000	-	-	-	-	200,000
Totals	-	200,000	-	-	-	-	200,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	200,000	-	-	-	-	200,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	-	200,000	-	-	-	-	200,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

No 2014 Funding



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Equalization Basin & Equipment
 Project ID: N/A
 Department: Public Works
 Functional Area: Public Services
 Location: 1310 28th Avenue West

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

This project consists of the Design and construction of a 2.0 million gallon equalization tank with associated splitter box, piping, valves, return pumps, level control, Supervisory Control and Data Acquisition (SCADA) System.

Project Rationale

To provide a balanced inflow which will stabilize the process through the plant operation over a 24 hour period supplying cost savings for electric usage and chemical(s) consumption and the ability to consistently meet our permitted regulatory compliance obligations including prevention of sewer spills.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

Cost savings to electric and chemical useage and balanced inflow should reduce wear on equipment.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	60,000	70,000	-	-	130,000
Construction Cost	-	-	-	-	1,530,000	-	1,530,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	-	-	60,000	70,000	1,530,000	-	1,660,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	60,000	70,000	1,530,000	-	1,660,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	-	-	60,000	70,000	1,530,000	-	1,660,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

No 2014 Funding



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Wastewater Treatment Plant Upgrades
 Project ID: N/A
 Department: Public Works
 Functional Area: Public Services
 Location: 1310 28th Avenue West

<i>Project Priority</i>				
High			Low	
1	2	3	4	5

Project Description

Upgrades to the Wastewater Treatment Plant on an as needed basis according to consultation with Public Works and Veolia.

Project Rationale

In order for the Wastewater Treatment Plant to continue to run with peak efficiency, various parts over time will need to be replaced and/or upgraded. These upgrades will depend on need and funding availability.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

Updated equipment and consolidated panels may result in some utility expense savings.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	-	200,000	200,000	200,000	200,000	-	800,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	-	200,000	200,000	200,000	200,000	-	800,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	200,000	200,000	200,000	200,000	-	800,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	-	200,000	200,000	200,000	200,000	-	800,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

No 2014 Funding



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: WWTP Repair & Replacement
 Project ID: 1420
 Department: Public Works
 Functional Area: Public Services
 Location: 1310 28th Avenue West

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

Project includes the restoring and rehabilitation of various systems/ components within the WWTP.

Project Rationale

In order to maintain peak operating efficiency as well as to remain in compliance various parts of the WWTP need repair and replacement on an ongoing basis.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

By replacing older technology with newer the plant can enjoy savings resulting from energy efficiency.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	50,000	50,000	50,000	50,000	50,000	-	250,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	50,000	50,000	50,000	50,000	50,000	-	250,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	50,000	50,000	50,000	50,000	50,000	-	250,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	50,000	50,000	50,000	50,000	50,000	-	250,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	50,000	-	-	50,000
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	50,000	-	-	50,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Lift Station Upgrades
 Project ID: 1421
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

<i>Project Priority</i>				
High		Low		
1	2	3	4	5

Project Description

These projects include, but are not limited to, the replacement of pumps, piping, valves, manifolds, float systems, electrical systems and normal components of a submersible lift station.

Project Rationale

The improvements to the Lift Stations will allow them to run more efficiently, reduce the chance for spills, odors, improve safety, and allow for additional monitoring.

Impact on Operating Budget

There will be additional monitoring fees required as well as utility savings from the decreased/more efficient running time.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	100,000	100,000	100,000	100,000	100,000	-	500,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	100,000	100,000	100,000	100,000	100,000	-	500,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	100,000	100,000	100,000	100,000	100,000	-	500,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	100,000	100,000	100,000	100,000	100,000	-	500,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	100,000	-	-	100,000
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	100,000	-	-	100,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Sewer Lines Repair and Replace
 Project ID: 1422
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

<i>Project Priority</i>				
High		Low		
1	2	3	4	5

Project Description

This project includes the cleaning, inspection, and replacement of sewer mains and rehabilitation of manholes throughout the COP.

Project Rationale

As older aspects of the sewer system breakdown, in order to ensure optimal efficiency, the City will repair and replace based upon need.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

Preventing large scale disruptions before they happen will save the city in Overtime and equipment costs. Project to be funded from current revenues.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	50,000	50,000	50,000	50,000	50,000	-	250,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	50,000	50,000	50,000	50,000	50,000	-	250,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	50,000	50,000	50,000	50,000	50,000	-	250,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	50,000	50,000	50,000	50,000	50,000	-	250,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	50,000	-	-	50,000
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	50,000	-	-	50,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: I and I Program (5-Year Plan)
 Project ID: 1423
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

<i>Project Priority</i>				
High		Low		
1	2	3	4	5

Project Description

Upgrades to the City's sewer system to address problems caused by worn manhole covers and unstable infrastructure piping.

Project Rationale

To reduce the peaks at the WWTP during periods of heavy rain events. A continuing I&I program will allow the City to meet the permit requirements of FDEP.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

A reduction in stormwater flows to the WWTP will result in potential operational savings.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	450,000	400,000	400,000	400,000	400,000	-	2,050,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	450,000	400,000	400,000	400,000	400,000	-	2,050,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	450,000	400,000	400,000	400,000	400,000	-	2,050,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	450,000	400,000	400,000	400,000	400,000	-	2,050,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	350,000	-	-	350,000
2014 Revenues	-	-	-	100,000	-	-	100,000
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	450,000	-	-	450,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Reuse Line Installation (PARS)
 Project ID: 1460
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

Project Priority				
High			Low	
1	2	3	4	5

Project Description

This project consists of the installation of reuse lines throughout the City.

Project Rationale

Once funded, this project will allow the installation of reuse lines to smaller subsections of the City based upon the discretion of the PW Director and Commission. Larger areas would be presented as a project of their own.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

Additional lines would increase the customer base resulting in increased revenue partially offset by marginally higher maintenance costs.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	150,000	200,000	250,000	250,000	250,000	-	1,100,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	150,000	200,000	250,000	250,000	250,000	-	1,100,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	150,000	-	-	-	-	-	150,000
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	200,000	250,000	250,000	250,000	-	950,000
Totals	150,000	200,000	250,000	250,000	250,000	-	1,100,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	150,000	-	-	150,000
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	150,000	-	-	150,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Aquifer Storage Recovery
 Project ID: 5904
 Department: Public Works
 Functional Area: Public Services
 Location: WWTP

Project Priority				
High				Low
1	2	3	4	5

Project Description

The development of an ASR well at the City's Wastewater Treatment Plant.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Project Rationale

This project is an effort to provide disposal/storage alternatives for the re-use water currently being released into Terra Ceia Bay. With the ability to store reuse water, the City will be better suited to provide reclaimed water to its citizens during the summer months.

Impact on Operating Budget

There will be additional costs associated with the operation of the ASR well, however the City will be able to add to its existing reuse customer base.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	2,000,000	-	-	-	-	-	2,000,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	2,000,000	-	-	-	-	-	2,000,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	500,000	-	-	-	-	-	500,000
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	1,500,000	-	-	-	-	-	1,500,000
Totals	2,000,000	-	-	-	-	-	2,000,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	500,000	500,000
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	500,000	-	-	-	-	-	500,000
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	1,000,000	1,000,000
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	500,000	-	-	-	-	1,500,000	2,000,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Regional Network Reuse (MARS)
 Project ID: N/A
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

<i>Project Priority</i>				
High				Low
1	2	3	4	5
				5

Project Description

The extension of the City's reclaimed water system for future connection to other agencies.

Project Rationale

In connecting with other agencies, the City would be able to manage periods of excess and insufficient supply of reclaimed water to better serve the citizens needs.

Impact on Operating Budget

The cost of purchasing excess reclaimed water from other agencies would net against the revenue generated from selling the City's excess.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	-	-	-	-

No 2014 Funding



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Water Lines Repair and Replace
 Project ID: 1424
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

Project Priority				
High		Low		
1	2	3	4	5

Project Description

This project includes the inspection, and replacement of water main throughout the COP.

Project Rationale

As older aspects of the water system breakdown, in order to ensure optimal efficiency, the City will repair and replace based upon need.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

Preventing large scale disruptions before they happen will save the city in Overtime and equipment costs.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	200,000	150,000	150,000	150,000	150,000	-	800,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	200,000	150,000	150,000	150,000	150,000	-	800,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	200,000	150,000	150,000	150,000	150,000	-	800,000
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	200,000	150,000	150,000	150,000	150,000	-	800,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	200,000	-	-	200,000
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	200,000	-	-	200,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Chloramines Injection System
 Project ID: 1425
 Department: Public Works
 Functional Area: Public Services
 Location: To be determined

<i>Project Priority</i>				
High		Low		
1	2	3	4	5

Project Description

Perform analysis and based upon determination of location install Chloramine Injection System.

Project Rationale

Additional chloramine injected into City Water supply will maintain the quality of water the City provides to its residents.

Impact on Operating Budget

None.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	X
Economic Stability	
Historic Preservation	

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	200,000	-	-	-	-	-	200,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	200,000	-	-	-	-	-	200,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	200,000	-	-	-	-	-	200,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	200,000	-	-	-	-	-	200,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	200,000	-	-	200,000
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	200,000	-	-	200,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: Fire Protection Upgrades
 Project ID: 1426
 Department: Public Works
 Functional Area: Public Services
 Location: City Wide

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

Replacement of pipe with approximately 10,000 feet of 6 and 8 inch water main, fire hydrants, 6 and 8 inch gate valves, service lines interconnecting between 17th Street and 10th Street from 10th Ave to 14th Avenue.

Project Rationale

The described work will aid the City in keeping our ISO (International Standards Organization) Rating equal to or lower than our current rating. This rating provides our residences with less expensive fire protection insurance cost.

Impact on Operating Budget

As the water lines are installed, the City plans to use this opportunity to add Reuse lines funded from the Reuse Department budget.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	X
Economic Stability	
Historic Preservation	

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	700,000	-	100,000	100,000	100,000	-	1,000,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	700,000	-	100,000	100,000	100,000	-	1,000,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	-	-	-	-	-	-	-
Capital Project Fund	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-
Sewer	700,000	-	100,000	100,000	100,000	-	1,000,000
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	700,000	-	100,000	100,000	100,000	-	1,000,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	700,000	-	-	700,000
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Impact Fees	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	-	-	700,000	-	-	700,000



**CITY OF PALMETTO
2014 - 2018 CAPITAL IMPROVEMENT PROGRAM**

Project Name: 8th St. and 9th St. Ward 2 Reclaim water Ext
 Project ID: 1461
 Department: Public Works
 Functional Area: Public Services
 Location: 8th St. & 9th St. from 14th Ave. to 19th Ave.

<i>Project Priority</i>				
High				Low
1	2	3	4	5

Project Description

This project consists of installation of reclaimed water lines and street resurfacing. Project limits are 7th St. to 10th St. from 14th Ave. to 19th Ave.

Project Rationale

The City has made a priority of providing reclaimed water to as many residents and businesses as is feasible.

Long Term Goals

Appearance	
Services	X
Infrastructure	X
Safety	
Economic Stability	
Historic Preservation	

Impact on Operating Budget

The installation of new reclaimed lines will result in an additional customer base increasing revenue which will net against the cost in maintaining these lines.

Budget Impact

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
Engineering Cost	-	-	-	-	-	-	-
Construction Cost	250,000	-	-	-	-	-	250,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Totals	250,000	-	-	-	-	-	250,000

Funding Source

	Fiscal Yr. 14	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Future	Totals
General Fund	-	-	-	-	-	-	-
Road & Bridge	140,000	-	-	-	-	-	140,000
Capital Project Fund	-	-	-	-	-	-	-
Water	110,000	-	-	-	-	-	110,000
Sewer	-	-	-	-	-	-	-
Stormwater	-	-	-	-	-	-	-
Reuse	-	-	-	-	-	-	-
Totals	250,000	-	-	-	-	-	250,000

FY2014 Funding Dollars Provided By:

	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
Loan Proceeds	-	-	-	-	-	-	-
2014 Revenues	-	-	-	-	-	-	-
Fund Balance	-	140,000	-	-	-	-	140,000
Impact Fees	-	-	-	110,000	-	-	110,000
Grants	-	-	-	-	-	-	-
Potential Grants	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
Totals	-	140,000	-	110,000	-	-	250,000



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET



“Without an appropriate vision, a transformation effort can easily dissolve into a list of confusing, incompatible and time-consuming projects that go in the wrong direction or nowhere at all.”

*Bob Guccione (born 1930)
U.S. magazine publisher*



CITY OF PALMETTO, FLORIDA
2013-2014 BUDGET

GLOSSARY OF TERMS

Account Number - In accordance with the state chart of accounts, each class of asset, liabilities, equity, expenditures and revenues is assigned a specific account number for use within the City's accounting system. Account numbers are made up of three or four elements – Fund number, Cost Center/function, Object code and Project number (CIP and grants only)

Accrual Basis of Accounting - The "basis of accounting" refers to when a transaction is recognized. In the accrual basis of accounting, revenues are recognized when they are earned, and expenses are recognized when they are incurred.

Adopted Budget - The City budget that is formally approved by the City Commission.

Ad Valorem - A tax that is based on the "taxable value" of property. The tax is calculated by multiplying the millage rate (set by the taxing authority) by the taxable value of the property.

Allocate - To divide a lump-sum appropriation that is designated for expenditure by specific organizational units and/or specific purposes or activities.

Amended Budget - The adopted City budget that has been formally amended/adjusted by the City Commission by resolution.

ADA - Americans with Disabilities Act - A congressional act, passed in January, 1990, designed to establish a clear and comprehensive prohibition of discrimination on the basis of disability.

Appropriation - An authorization granted by the City Commission to make expenditures and to incur obligations for purposes specified in the Budget Resolution.

Assessed Valuation - A valuation set upon property by the County Property appraiser as a basis for levying taxes.

Asset - Resource owned or held by a government that possesses monetary value.

Available Fund Balance - Funds remaining from the prior year, which are available for appropriation and expenditure in the current year.

Balanced Budget - Total anticipated revenues plus any portion of fund balance that is designated as a budget-funding source shall equal, or be greater than, total estimated expenditures for each fund.

Budget - A plan of financial operation embodying an estimate of proposed expenditures for a given period and the proposed means of financing them. The term usually indicates a financial plan for a single fiscal period.



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Budget Hearing – As required by law, the City Commission conducts two public hearings to receive and consider input from the public and to propose and adopt a millage rate and annual budget.

Budget Message – A general discussion of the adopted budget as presented in the Adopted Financial Plan by the City Clerk to the Mayor and City Commission.

CAFR – **C**omprehensive **A**nnual **F**inancial **R**eport – A complete set of financial statements published soon after the close of each fiscal year by each general-purpose local government in conformity with GAAP and audited in accordance with generally accepted auditing standards.

Capital Asset – Acquired asset having a unit cost of at least \$2,000 and a useful life of more than one year.

Capital Expenditure – A category of budgetary appropriation that includes expenses for buildings, machinery and equipment and results in additions to a fixed asset inventory.

Capital Improvement Budget – The adopted budget to fund the capital improvement plan for the upcoming fiscal year.

Charges for Services – Revenue derived from charging fees for providing certain government services. These revenues can be received from private individuals or entities, or other governmental units. Charges for services include rental fees and contracted services as well as utility user fees for solid waste, water, sewer, stormwater and reuse fees.

CIP – **C**apital **I**mprovement **P**lan – A financial plan for construction of physical assets such as buildings, streets, sewers and recreation facilities. The plan extends over several future years indicating the beginning and ending date of each project, the amount to be expended in each year and the method of financing those expenditures.

COLA – **C**ost **O**f **L**iving **A**justment – An upward adjustment in salary levels to offset the adverse effect of inflation on employee compensation.

Cost Center – An organizational operating unit within the City responsible for a function of the City. Examples: City Clerk, City Attorney, Public Works Administration, Water, Sewer etc.

CRA – **C**ommunity **R**edevlopment **A**gency – An agency established by the City Commission to allow tax increment financing and to implement provisions to rehabilitate the redevelopment area. The agency cooperates with the private sector to attract long-term, financially sound projects that will generate new employment opportunities while protecting the City's unique character and charm.

Culture and Recreation – A category of services provided by a government for facilities and activities such as parks.

Debt Service – The payment of principal and interest on borrowed funds such as bank loans and capital leases.



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Deficit – The excess of expenditures over revenues during an accounting period or the excess of the liabilities of a fund over its assets.

Department – A major work unit or functional unit having related activities aimed at accomplishing a major service or regulatory program for which the City is responsible. i.e. City Clerk, Public Works, Police Department and CRA

Depreciation – The decrease in value of physical assets due to use and the passage of time.

Encumbrance – An amount of money committed for the payment of goods and services not yet received or paid for, usually supported by an outstanding purchase order.

Enterprise Fund – A self-supporting fund designed to account for activities supported by user fees such as Solid Waste, Water, Sewer, Stormwater and Reuse Funds.

Fines and Forfeitures – Fines and forfeits are derived from penalties imposed for the commission of statutory offenses, violation of lawful administrative rules and regulations and for neglect of official duty. These revenues include court fines, confiscated property and parking violations.

Fiscal Year – Any period of 12 consecutive months designated as the budget year. The City's fiscal year begins October 1 and ends September 30, the same as the Federal Government.

Fixed Asset – Long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances. Fixed asset includes land, buildings, equipment, and infrastructure. Also called Capital Assets

Franchise Fee – A fee assessed on a business, usually a public utility, in return for granting the business the exclusive right to operate in public rights of way inside the City limits. The City of Palmetto has negotiated franchise agreements for electric, cable television, and telephone service.

Fringe Benefits – For budgeting purposes, fringe benefits are employer payments for social security, retirement, group health and life insurance.

FTE - Full-Time Equivalent – An employee position converted to the decimal equivalent of a full-time position based on 2,080 hours per year. For example a part-time position of 20 hour per week would be equivalent to 0.5 FTE.

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



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Fund Balance – The resources available for appropriation in accordance with the prescribed basis of budgeting. Accordingly, only undesignated and/or unencumbered resources are considered fund balance for budget purposes.

Fund Type – Any of seven categories into which all funds are classified in governmental accounting. The seven fund types are: general, special revenue, debt service, capital projects, enterprise, internal service and trust. The City of Palmetto has six of the seven types with no debt service fund.

GAAP – **G**enerally **A**ccepted **A**ccounting **P**inciples – Uniform standards and guidelines for financial accounting and reporting. These standards govern the form and content of the basic financial statements of an entity. These acceptable practices are modified from time to time. GAAP guidance is provided from various sources. The Governmental Accounting Standards Board (GASB) issues authoritative statements, interpretations of statements, technical bulletins, implementation guides and concept statement of position. The American Institute of CPA's issues audit and accounting guides and statements of position.

GASB – **G**overnmental **A**ccounting **S**tandards **B**oard – Organized in 1984 by the Financial Accounting Foundation, the Board was created to establish standards of financial accounting and reporting for state and local governmental entities. Its standards guide the preparation of external financial reports of those entities.

General Fund – Used to account for all governmental functions not required to be separately recorded by laws or governmental policy. Most of the essential governmental services such as police protection, street and highway maintenance, landscape maintenance, neighborhood services and general administration are provided by the General Fund.

General Government – A major class of services provided by the legislative, judicial and administrative branches for the benefit of the public and the governmental body as a whole.

Goal – A broad statement of intended accomplishment or a description of a general condition deemed desirable.

GFOA – **G**overnment **F**inance **O**fficers **A**ssociation – A professional association of state/provincial and local finance officers in the U.S. and Canada whose ultimate mission is the sound management of government financial resources.

Governmental Funds - Funds generally used to account for tax-supported activities. There are five different types of governmental funds: the general fund, special revenue funds, debt service funds, capital projects funds and permanent funds. The City does not have debt service or permanent funds.



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Grant – Contribution or gift of cash or other asset from another government or agency to be used or expended for a specified purpose, activity or facility.

Homestead Exemption – A deduction from the taxable value of property occupied by the owner in the State of Florida. The exemption is currently \$50,000 for all property owners who qualify.

Interfund Transfer – Transfer of resources from one fund to another fund in the same government. Transfers are not repayable and do not constitute payment or reimbursement of goods provided or services performed.

Intergovernmental Revenue – Revenue received from Federal, State and other government sources including grants and shared revenues.

Internal Service Fund – A type of fund designed to account for the financing of goods or services provided by one department for other departments within the City. Goods and services furnished are billed at cost plus an overhead factor designed to cover the indirect expenses of the fund.

Investments – Securities, certificates of deposits, real estate and other items held for the production of revenues in the form of interest, dividends, rentals, or lease payment.

LOS – Level Of Service – An indicator of the extent or degree of service provided by, or proposed to be provided by, a facility based on and related to the operational characteristics of the facility.

Licenses and Permits – Revenues derived from the issuance of local licenses and permits including professional and occupational licenses, building permits and other miscellaneous permits.

Line Items – The classification of objects of expenditure (object codes) by major expense category.

Local Option Fuel Tax – The Local Option Fuel Tax is a tax levied at the county level and passed through to the city based on sales per gallon of fuel.

Major Fund - Governmental fund or enterprise fund reported as a separate column in the basic fund statements and subject to a separate opinion in the independent auditor's report.

Manatee County Property Appraiser – A county elected officer whose primary mission is to provide taxpayers and taxing districts within the county with accurate, reliable and timely valuation of all property subject to ad valorem tax.

Manatee County Tax Collector – A county elected officer whose primary responsibility is the collection of ad valorem taxes and other taxes at the local level such as taxes imposed by special levying districts and state agencies.



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Mill – The equivalent of one one-thousandth of a U.S. dollar –or- \$1 per \$1,000 of taxable property value.

Millage Rate – The tax rate on real property, established by a governmental body authorized by law to impose ad valorem taxes. Rate is presented as 1.000 mill –or- 1.000 dollar per \$1,000 of taxable property value.

Miscellaneous Revenue – Revenue not otherwise specified under Taxes, Licenses and Permits, Intergovernmental, Charges for Services, or Fines and Forfeits. They include rents, proceeds from asset sales, refunds and other non-classifies revenues.

Mission – A clear and concise statement that declares the fundamental purpose of a department/program toward which all operational efforts are directed.

Modified Accrual Basis of Accounting – The “basis of accounting” refers to *when* a transaction is recognized. In the modified accrual basis of accounting, revenues are recorded when measurable and available, and expenditures are recorded when the services or goods are received and the liabilities are incurred.

Object Code – Account to which an expense or expenditure is recorded in order to accumulate and categorize the various types of payments that are made. These are normally grouped into Personal Services, Operating Supplies, Capital Outlay, and Other for budgetary analysis and financial reporting purposes.

Objective – Desired output-oriented accomplishments that can be measured and achieved within a given time frame.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending and service delivery activities of a government are controlled.

Operating Costs – Expenses for such items as expendable supplies, contractual services, and utilities.

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



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Performance Measurement – A managerial process for determining how a program is accomplishing its mission, goals, and objectives through the delivery of products, services, or processes. Performance measurement is a systematic process of evaluating outcomes of specific government programs and services that are delivered to customers with respect to efficiency and effectiveness.

PC&L – Property Casualty and Liability insurance protecting the City's assets.

Personal Services – Expenditures for salaries/wages and benefits (social security, medical/dental/life/workers' compensation insurance and retirement, etc.) provided for employees by the City.

Physical Environment – A major category of services provided by a government for the purpose of achieving a satisfactory living environment by controlling and utilizing elements of the environment. Included in this category are water/sewer services, solid waste services, stormwater and reuse utilities.

Prior Year Encumbrance – Obligation from a previous year in the form of a purchase order or contract which is chargeable to a n appropriation, and for which a part of the current year appropriation is reserved. It ceases to be an encumbrance when the obligation is paid or otherwise terminated.

Program – A program is a distinct, clearly defined activity, function, or organizational unit that is budgeted as a sub-unit of a department. A program budget utilizes the separate program budget as its basic component.

Proposed Budget – The budget proposed by the City Clerk to the City Commission for adoption.

Proprietary Fund – A type of fund that accounts for governmental operations that are financed and operated in a manner similar to private business enterprises. Proprietary fund types used by the City include the Enterprise and Internal Services Funds.

Public Safety – A major category of services provided by a government for the security of persons and property. This includes Police Services, Building, Planning and Zoning and Code Enforcement.

Reclassification – The moving of an existing position from one personnel classification (title) to another.

RIF – Reduction In Force occurs when an organization reduces the number of employees through lay-offs as a cost saving measure.

Reserve Account – An account that records the portion of the fund balance which is segregated for future use and is not available for further appropriation or expenditure.



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Resolution – A special or temporary order of a legislative body; an order of a legislative body requiring less legal formality than an ordinance or statute.

Resources – Total amounts available for appropriation, including estimated revenue, fund transfers and beginning fund balances.

RFP – **R**equest **F**or **P**roposal – A procurement process also known as “Competitive Sealed Proposals” and is used when the requirements are not clearly know. A public request is made by the government for sealed proposals for a particular need.

Rolled-Back Rate – Under Florida law as property values are increased each year by the property appraiser due to inflation, the City property tax rate is automatically reduced proportionately so that the City does not automatically derive additional revenue. All property tax rate changes are calculated using the rolled-back rate as the base. However, if property values are reduced due to economic conditions, the rolled-back rate can become higher than the applicable millage rate.

SWFWMD – **S**outh**w**est **F**lorida **W**ater **M**anagement **D**istrict – A sixteen county agency, established by state statute and directed by a governing board, to manage water and related natural resources to ensure their continued availability while maintaining the balance between the water needs of current and future users.

Special Revenue Fund – A fund to account for revenue derived from specific sources that are restricted by law or policy to finance specific activities. CRA is the City’s special revenue fund.

Sundry Assets - Long-lived tangible asset obtained or controlled as a result of past transactions, events or circumstances at a cost between \$500 and \$2,000 per unit cost. These assets are not depreciated or capitalized but are tracked for the security of the asset and include items such as computers and other small equipment items.

TIF – **T**ax **I**ncrement **F**inancing – A mechanism for using property taxes to stimulate investment in economically depressed areas. This involves identifying the depressed areas, then, reinvesting property taxes generated as a result of new construction in projects designed to further enhance the area’s economic vitality. TIF dollars is received by CRA of Palmetto.

Tax Revenue – Revenue derived by charges levied against the income or wealth of a person or other legal entity.

TRIM – **T**ruth **I**n **M**illage – One of many provisions of state legislation enacted in 1980 to direct taxpayer concerns regarding taxes to the appropriate public bodies. The county property appraiser is required, in August of each year, to prepare and deliver to each taxpayer a notice of proposed property taxes, known as TRIM Notice, for the upcoming year.



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Unencumbered Balance – The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

User Charges (Fees) – The payment of a fee for direct receipt of a public service by the party benefiting from the service.



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<u>Acronym</u>	<u>Description</u>
ADA	Americans with Disabilities Act
ADG	American Data Group
AG	Agricultural Museum
AP	Accounts Payable
BOA	Bank of America
CAFR	Comprehensive Annual Financial Report
CBIR	Community Budget Issue Requests (DEP Grant Program)
CDBG	Community Development Block Grant
CE	Code Enforcement
CEB	Code Enforcement Board
CEO	Code Enforcement Officer
CEU	Continuing Education Units
CH	City Hall
CID	Criminal Investigation Division
CIP	Capital Improvement Program
COLA	Cost of Living Adjustment
CPIP	Community Policing and Innovation Plan
CPTED	Crime Prevention Through Environmental Design
CRA	Community Redevelopment Agency
DEP	Department of Environmental Protection
DROP	Deferred Retirement Option Plan
EAP	Employee Assistance Program
EDC	Economic Development Council
EEOC	Equal Employment Opportunity Commission
EMO	Elected Municipal Official
EMS	Emergency Medical Services
FACC	Florida Association of City Clerks
FACE	Florida Association of Code Enforcement
FDOT	Florida Department of Transportation
FECC	Florida Energy and Climate Commission
FEMA	Federal Emergency Management Agency
FGFOA	Florida Government Finance Officers Association
FICA	Federal Insurance Contributions Act
FLOC	Florida League of Cities
FPCA	Florida Police Chiefs Association
FPL	Florida Power and Light
FRDAP	Florida Recreation Development Assistance Program
FTE	Full-Time Equivalents
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Global Information System
GPS	Global Positioning System
HRN	Human Resource Network



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<u>Acronym</u>	<u>Description</u>
I&I	Inflow and Infiltration
IACP	International Association of Chiefs of Police
IT	Information Technology
LAP	Local Agency Program (Grants from FDOT)
LOS	Level of Service
MLK	Martin Luther King
MMEP	Multi-modal Enhancement Project
NIGP	National Institute of Governmental Purchasing
NPDES	Nation Pollutant Discharge Elimination System
OPEB	Other Post Employment Benefits
PD	Police Department
PDA	Personal Data Assistant
PW	Public Works
RFP	Request for Proposal
RIF	Reduction in Force
SWFGFOA	Southwest Florida Government Finance Officers Association
SWFWMD	Southwest Florida Water Management District
TIF	Tax Increment Financing
TRIM	Truth in Millage
TRIP	Transportation Regional Incentive Program
UPS	Uninterruptible Power Supplies
WM	Waste Management
WWTP	Waste Water Treatment Plant