



**City of Palmetto, Florida**

**Annual Budget**

**Fiscal Year 2014-2015**

**Adopted September 22, 2014**





CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"Coming together is a beginning.  
Keeping together is progress.  
Working together is success."*

*Henry Ford (1876 - 1947)  
Founder of Ford Motor Company*

**CITY OF PALMETTO, FLORIDA**

**FISCAL YEAR 2014-2015  
FINAL APPROVED BUDGET**



*Shirley Groover-Bryant*  
Mayor

*Jonathan Davis*  
Vice-Mayor  
Commissioner, At-Large

*Tamara Cornwell*  
Commissioner At-Large

*Charles Smith*  
Commissioner, Ward 1

*Brian Williams*  
Commissioner, Ward 3

*Tambra Varnadore*  
Commissioner, Ward 2

*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, 2013**

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 2013-2014 beginning October 1, 2013.

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 2014 is the fifth consecutive year that the City has received this prestigious award. The budget for fiscal year 2015 will also be submitted for the award.





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## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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### **Introductions 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 13-28)**

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 29-52)**

The section details the steps taken to compile, present to Commission and approve the 2015 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.

#### **Policies (pages 53-68)**

The City policies outlined in this section include Accounting (including fund structure) and Financial Policies. Individual financial policies include Investments, Reserves, Budget, Procurement, Debt, and Capitalization with the use of fund balance/net position being presented in great detail.

#### **Personnel Budget (pages 69-80)**

This communicates to the reader a brief history of the City's personnel budgets and positions. Information, both historical and for 2015, is provided in detail as well as comparative summary data.



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### **Operating Budgets**

The operating budget is used by City staff on a daily basis. It is the guidebook by which all transactions are funded and for this reason is provided in great detail. This information is provided by fund and cost center 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 2013 actual, 2014 budget and projected and 2015 adopted budget.
- All revenues for the fund including actual 2013 amounts, 2014 budget and projected and adopted budget for 2015.
- Revenue analysis and forecasting.
- Fund organizational chart
- Individual Cost Centers for the fund includes a cover sheet detailing the Cost Center, a summary of the expenses for 2013 and 2014, and the itemized budget for 2015.

The information for the governmental funds is as follows:

General Fund – Fund #001 – (pages 81-192)

Community Redevelopment Agency (CRA) – Fund #190 – (pages 193-206)

Road and Bridge Fund – Fund #307 – (pages 207-224)

The Enterprise Fund information is arranged as follows: (pages 225-292)

- 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:
  - o Fund summary including revenue and expenses for all cost centers showing beginning and ending fund balance for 2013 actual, 2014 budget and projected and 2015 adopted budget.
  - o All revenues for the fund including actual 2013 amounts, 2014 budget and projected and adopted budget for 2015.
  - o Individual Cost Centers for the fund includes a cover sheet detailing the Cost Center, a summary of the expenses for 2013 and 2014, and the itemized budget for 2015.

The information for the enterprise funds is as follows:

Solid Waste Fund – Fund #403 – (pages 233-240)

Water and Sewer Fund – Fund #432 – (pages 241-274)

Stormwater Fund – Fund #440 – (pages 275-284)

Reuse Fund – Fund #460 – (pages 285-292)





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### **Capital Improvements Section (pages 293-340)**

This section presents the City's capital improvement plans that are budgeted for 2015. It includes the budgeting process, funding challenges, mission fulfillments and a summary of the capital purchases. These capital items are from the operating budget, the Joint Capital Projects fund for the capital projects which are funded jointly by CRA, the City and grants, and the City's 5-year CIP program. The associated budgets and individual project sheets for the 2015 year are included.

### **Appendix (pages 341-394)**

This section contains:

- a glossary of terms
- a listing of acronyms
- crosswalk of account numbers between the previous numbering system and the current system



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*"Planning is bringing the future into the present  
so that you can do something about it now."*

*Alan Lakein*



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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October 1, 2014

Mayor, City Commission, Citizens of Palmetto:

In accordance with Florida State Statutes, the City of Palmetto budget for fiscal year 2015 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 2015, 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, shrinking of state revenues, increasing personnel costs, aging infrastructure, and increasing safety issues. These challenges are offset by the idea that property values have slowly started to increase since bottoming out in 2013.

### **Current Challenges/Current Solutions**

No formal planning session was held by City Commission to develop goals and objectives for fiscal year 2015. However, with each issue discussed by the Commission, it was clear that our biggest challenges would be centered on the funding of our five year capital improvement plan. Operational budgets still faced some challenges, but the cost cutting and efficiency initiatives during the last four years continued to prepare us for the current year. These cost reduction measures must be continually reevaluated with the goal 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.

Going into the current year budget process, it was anticipated that ad valorem taxes would continue increasing at a slow pace after seeing a 0.52% increase last fiscal year. In fact, our preliminary tax roll based on Truth in Millage (TRIM) reflected a 4% increase for the City. Despite the fact that property values have increased 4.5% during the last two years, the values are still 25% lower than when they reached their peak in 2008. Economic indicators are favorable and the City expects values will continue to increase in the coming years. Other General Fund revenues were a mixed bag as some increased in comparison to the previous year while others were lower. More specifically, electric utility taxes and the half cent sales tax are expected to increase while the communication services tax continues to decline. In addition, funding for capital projects remained a high priority with the cost of improvements outweighing the overall availability of funds. A utility





## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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rate study increase was approved in fiscal year 2014 which will help provide much needed additional funding for water and sewer capital projects. Even with this additional revenue, prioritization of capital projects will continue to be important.

There were other obstacles to overcome in order to reach our objectives such as the City's personnel budget. Personnel costs represent 60% of the General Fund expense budget and 32% of the total City budget. From fiscal year 2009 to 2013, City wages remained flat as a result of the economic decline and cost cutting initiative. During this time, employees received two onetime payments of \$1,000 in fiscal year 2010 and 2013. Employees received a 3% cost of living adjustment (COLA) last fiscal year and will receive a step increase this year as part of the fiscal year 2015 budget. Prudent cost cutting, operational efficiencies and additional ad valorem revenues allowed for the opportunity to give back to our employees.

Even with aggressive cost cutting initiatives and rising property values, the City must be cautious as we move forward to improve the quality of services we provided to our residents. Costs continue to rise and the City must continue to ensure revenues will be available to support the operations. During fiscal year 2014, Commission increased the millage from \$5.2171 to \$5.7171. At the conclusion of this year's budget, a decision was made to keep the millage the same at \$5.7171. This millage was about 2.29% higher than the rolled back rate or the rate that would allow the City to collect the same amount of revenue compared to the prior year. This equated to approximately \$150,000 more in ad valorem revenue for the City. These dollars are being used to fund capital equipment and personnel costs within the City.

Enterprise funds are experiencing the pinch as well. Operating surpluses are shrinking due to, increasing costs and aging infrastructure. During the fiscal year 2014 budget season, a user fee study was completed. All of the scheduled increases in revenue are being used to fund capital infrastructure projects. The rate increases started in October of 2013 and will continue in the coming years. Specifically, the rate increases will be phased in over 5 years and will affect water, sewer, and reclaimed water services. The percentage increase for water and sewer rates was 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 2015 Capital Improvement Plan (CIP) totals \$4.5 million and is being funded from a variety of sources including additional revenues from the rate study, fund balance, a new loan and grants. The five year plan calls for over \$16 million in expenditures for a variety of projects. 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. The City was pleasantly surprised by the fact that two of our more significant personnel costs showed decreases for the upcoming budget year. For the first time in five years, the pension costs for both police and general employees declined. Although the declines were relatively small, it did provide relief after years of steady increases. The pension contribution, as a percentage of payrolls, for Police and General Employees decreased 0.48% and 0.64% to 28.27% 30.66% respectively. As we entered the new budget season, it was clear that the City was going to solicit quotes from other carriers for health insurance. This decision proved to be very beneficial as the City ended up saving 11% of the previous year premiums. Although it required the City to switch carriers, the savings was significant enough to justify the change. This change resulted in a savings to the City of approximately \$120,000 for the upcoming year. Savings to insurance premiums were also realized for voluntary benefits such as dental and vision. These cost savings were passed down to the employee in the form of lower premiums.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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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, \$1,139,522 in fiscal year 2013, \$1,250,198 in fiscal year 2014 and they are budgeted at \$1,326,531 for fiscal year 2015. 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 2015, departmental sub-plans were created and approved for the Police Department only. The total budget reimbursement approved from the CRA to the City for fiscal year 2015 is approximately \$650,000 which is consistent with fiscal year 2014. 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 2015 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 2015 budget includes 135 funded positions consisting of 116 full time employees, 13 part-time employees, and 6 elected officials.

During fiscal year 2015 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. Allocations are reevaluated each year to ensure the costs are accurately being reimbursed based on the services being provided.

### **Major Projects**

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 partnered with the Florida Department of Transportation (FDOT) for a multi modal project along City's main downtown corridor. 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 and 2014, 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 5<sup>th</sup> Street Streetscape project which was completed in 2013 enhanced 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. During 2014, the City continued streetscape efforts and improved landscaping along Riverside Drive and US Business 41. The redevelopment of Riverside Plaza was completed



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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in 2014 and is now the corporate headquarters for a global company and home to more than 80 employees. The Olympia Theater redevelopment is well underway and is expected to be complete in the coming months. Both of these projects 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. American Idol winner and country music star, Scotty McCreery performed in 2014 to a crowd of enthusiastic fans. The new public restrooms at Sutton Park were completed in 2014 and additional enhancements such as new playground equipment, walking trails, and covered pavilions will be forthcoming. 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 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 is being built in Ward I, an area having few parks that can be safely accessed by the areas’ children. The new park will be built at a cost of approximately \$1,200,000, including a Southwest Florida Water Management District (SWFWMD) grant for a wetlands area for educational opportunities. Park amenities include a walking trail, a covered pavilion, outdoor grills and much more. The groundbreaking for this project is scheduled for completion in October 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 2014, the City Telemetry meter project was completed, allowing the City to recognize significant operational efficiencies. Specifically, this project greatly reduced the time needed to read the meters and reporting capabilities were improved. In addition, as we close out 2014, the City has completed the conversion to a new Enterprise Resource Planning (ERP) system. 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. We are excited about the new functionality, but it will take some time to fully realize the additional benefits.

As we look ahead to 2015, one of the more significant capital improvement projects involves enhancements to the City boat ramp and Riverside Park West. Improvements include the addition of a second boat ramp launch, new low impact design (LID) pavers, lighting, security cameras and new landscaping. The budget for this project is approximately \$1 million dollars and is being jointly funded as part of a partnership between the City, West Coast Inland Navigational District (WCIND), and Southwest Florida Water Management District (SWFWMD).

Another more significant project for the City that will begin in late 2015 involves a multi-modal redevelopment from Riverside Drive along 10th Ave West to 17th Street. The focus of this project will include pedestrian walkways, larger sidewalks, enhanced parking and streetscapes throughout the corridor. The CRA is providing the funding for this project and the Florida Department of Transportation (FDOT) and





## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

the Metropolitan Planning Organization (MPO) are matching the CRA contributions in the form of a grant. The total cost of improvements will approach \$6-\$10 million dollars over 5 years.

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.

Funding for capital equipment purchases has gradually increased during the past year. Some of the more notable capital equipment purchases include three new patrol cars and base station radios for the Police Department. The Public Works Department will receive a new turf mower, trailer, and grappling truck. Other significant capital purchases include new park pavilions, new IT server, and license plate recognition hardware. 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 September which is included in this budget document. The total CIP budget for 2015 is approximately \$4.6 million and the 5 year plan totals over \$16 million, most of which are large 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 elevate flooding on the west side of Palmetto.

### **Meeting Goals**

The Fiscal Year 2015 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.

### **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.

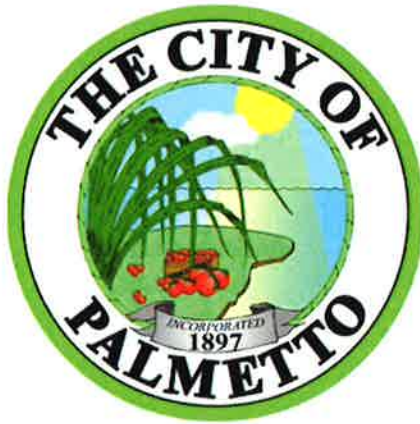
As I submit the budget for fiscal year 2015, I would like to sincerely thank the Mayor and City Commission for the support, confidence and guidance given to the leadership team and myself this past year. Special thanks and appreciation are extended to the Finance Department and to the other Department 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 sixth 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.

James R. Freeman, City Clerk



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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If everyone is moving forward together, then success takes care of itself.

Henry Ford



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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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 5<sup>th</sup> Street, between 8<sup>th</sup> and 12<sup>th</sup> 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 6<sup>th</sup> St and 10<sup>th</sup> 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 4<sup>th</sup> 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 4<sup>th</sup> 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 and core areas of the city.

- Sutton Park – new covered stage area and restrooms completed – new playground and walking track planned.
- MLK Park – Completed in October, 2014 provides many of the children in Ward I, and the CRA District safe access to a park in which to play where it did not exist.
- Historical Park – new outdoor lighting and air conditioning units.
- Taylor and Hidden Lake Parks – improvements to picnic areas to provide family friendly atmosphere
- Riverside Park – improvements to the boat ramp, parking areas and landscaping.
- Multi-Modal Corridor - planed to redevelop an old north-south corridor though the City's urban core and will allow for all types of non-standard transportation such as walking, jogging and biking.
- Gateway improvements – completed improvements to the southern gateway earned awards for beautification.

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. These challenges include:

- Aging water and sewer lines causing line breakage and sewer backups
- Maintenance in the wastewater treatment plant equipment
- Drainage of stormwater particularly the 13<sup>th</sup> Street area that experiences flooding during heavy rains.
- Inflow and infiltration (I&I) caused by stormwater and groundwater entering into sanitary sewer systems through cracks and/or leaks
- Dispensing or storage of reclaimed water as an alternative to dumping treated water into area waterways
- Aging Police Station with structural issues and the department's spatial needs

The City of Palmetto and its citizens have met and overcome many challenges over the past one hundred fifteen 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.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**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**

These initiatives will continue to 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. This will in turn increase the tax base of the City and provide additional tax monies to be used to provide services.   |
| Services              | Increase reclaimed water service from present levels to 90% of the city. Improve the efficiency of all utility services billed to the customer. Provide quality/efficient/courteous services to Palmetto citizens each and every day of the year.  |
| Infrastructure        | The City approved rate increases during fiscal year 2014 to water, sewer and reclaimed services within the City. The additional revenues will be used to fund much needed utility capital projects in the City. Other 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 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. However, values for fiscal year 2015 increased by 4%. 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.  |



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**City-wide Initiatives to Achieve the Long Term Goals  
Completed in Fiscal Year 2014 or to start in Fiscal Year 2015**

**Appearance**

- Landscaping installed at southern gateways to the City and other locations
- Sutton Park – New restrooms, walking path, lighting, and future new playground
- New mature trees throughout the City
- Rebuild and beautify the boat ramp on Manatee River

**Services**

- Provide new and improved park areas – Sutton, Lamb, MLK, Riverside, Hidden Lake and Taylor parks
- Maintain current level of services in all areas of the City
- Implement and improve services through a new ERP Software system
- Finish installing telemetry meters city-wide to ensure accurate water reads for billing
- Increase reclaimed water services to the City through additional lines and the new ASR Well

**Infrastructure**

- Increased user fees to fund delayed CIP projects for utility infrastructure
- Obtain and maintain grants to fund projects such as: MLK Park, Riverside Boat Ramp, ASR Well

**Safety**

- Safety improvements to public areas – additional lighting, security cameras
- New MLK Park for the safety of area children
- Additional police officers in high crime areas
- Crime Prevention Through Environmental Design (CEPTED) inspections and improvements
- New police station planned for higher visibility

**Economic Stability**

- Property values increased 4% for FY2015
- Increased user fees allow for a pay-as-you-go CIP with a small loan
- All governmental funds and two of the four enterprise funds meet the minimum 3 month fund balance requirement.

**Historic Preservation**

- Continued maintenance to the Historic Park and other historic part of the City
- Future multimodal trail connecting the historic parts of the City.



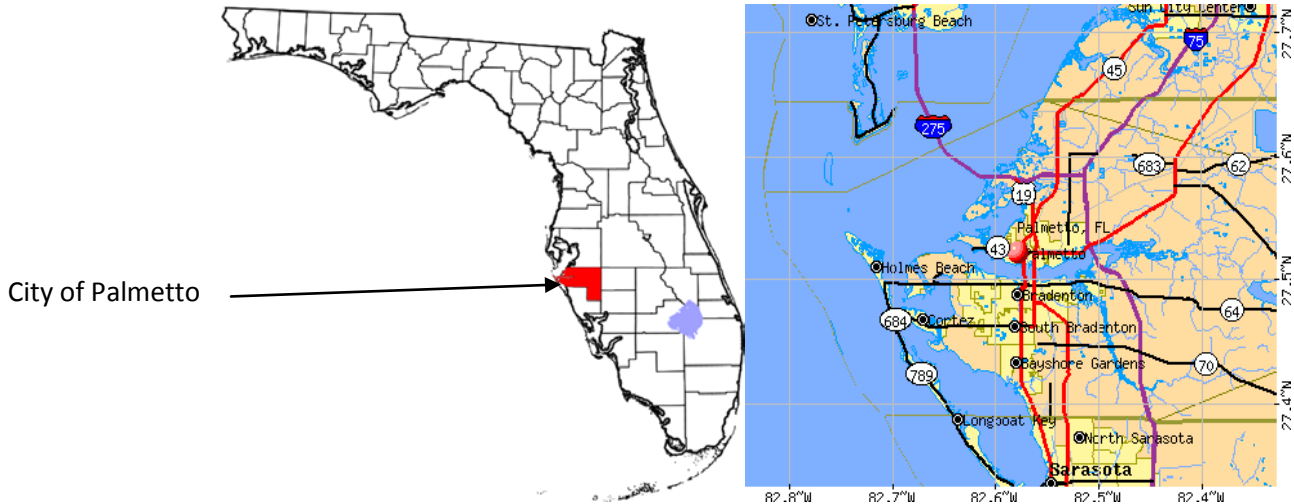


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**CITY OF PALMETTO  
MANATEE COUNTY FLORIDA**

Website: [www.palmettofl.org](http://www.palmettofl.org)

Zip Code: 34221



**CITY FACTS**

Date of Incorporation	June 15, 1897		
Form of Government	Mayor and Commission		
Size	7 square miles		
Population	12,755 estimated 2013		
2015 Assessed Property Value	\$682,858,047		
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 <sup>th</sup> Avenue West		
	Public Works, 600 17 <sup>th</sup> Street West		
	Police Department, 1115 10 <sup>th</sup> Street West		
	CRA, 517 4 <sup>th</sup> Street West		



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**CITY DEMOGRAPHICS**

Source-[www.city-data.com/city/Palmetto-Florida.html](http://www.city-data.com/city/Palmetto-Florida.html)

Estimated median household income	\$36,137	Florida median household income	\$ 45,040
Median Age in Palmetto	43.1	Florida Median Age	40.3
Median house/condo value	\$105,018	Florida median house/condo value	\$148,200
Unemployment-July, 2013	7.8%	Florida Unemployment-July, 2013	7.4%
Median Property Taxes with mortgages	\$ 1,597	Median Property Taxes without mortgage	\$799

For Population 25 years and over in Palmetto:

81.3%	High School education or higher
16.6%	Bachelor's degree or higher
5.3%	Graduate or professional degree
22.3 minutes	Mean travel time to work

Nearest City:

Population <50,000	1.5 miles	Bradenton
Population 50,000+	13.1 miles	Sarasota
Population 200,000+	18.8 miles	St. Petersburg

Educational Centers:

Within City Limits:	Palmetto Elementary, Lincoln Middle School, Palmetto High School
Private Schools:	Manatee School for the Arts, Palmetto Christian School
Colleges/Universities	
	State College of Florida – Bradenton – 6 miles
	University of South Florida – St Petersburg campus – 17 miles
	University of Tampa – Tampa – 30 miles

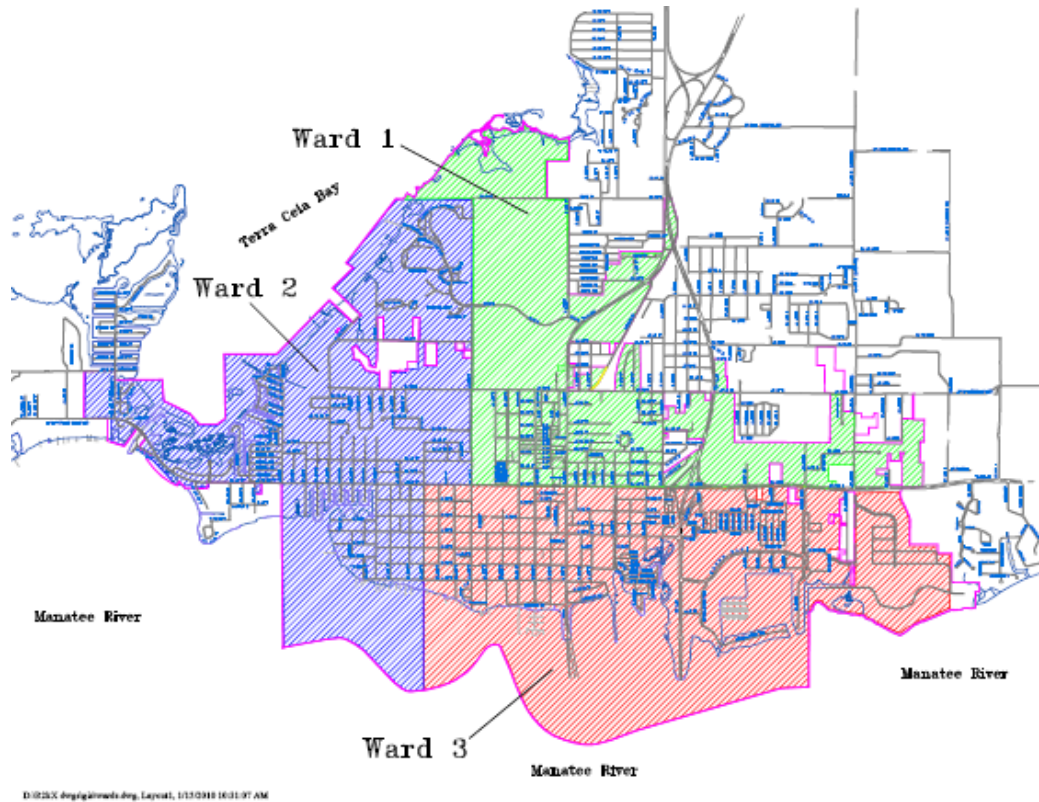
Principal Taxpayers in 2013:

<u>Taxpayer</u>	<u>Taxable Assessed Value</u>	<u>Percentage of Total Assessed Value</u>
Wal-Mart Stores East LP	\$13,967,765	2.14%
Florida Power and Light Co.	\$ 7,270,750	1.11%
Space Box, LLC	\$ 6,835,539	1.05%
39638 LLC	\$ 6,835,539	1.05%
Sanctuary Cove	\$ 6,365,635	0.98%
Palmetto Dunes LTD	\$ 5,999,353	0.92%
Pacific Tomato Growers	\$ 5,263,890	0.81%
Tropical Isles Co-Op Inc	\$ 4,809,698	0.63%
Publix Super Markets, Inc.	\$ 4,287,683	0.66%
Colonial Mobile Manor LTD	\$ 4,108,293	0.63%



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**City of Palmetto City Limits**



**Elected Officials**

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

**Staff**

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



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**Fiscal Year 2015 Budget  
List of Principal Officials**

**Elected Officials**

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

**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**

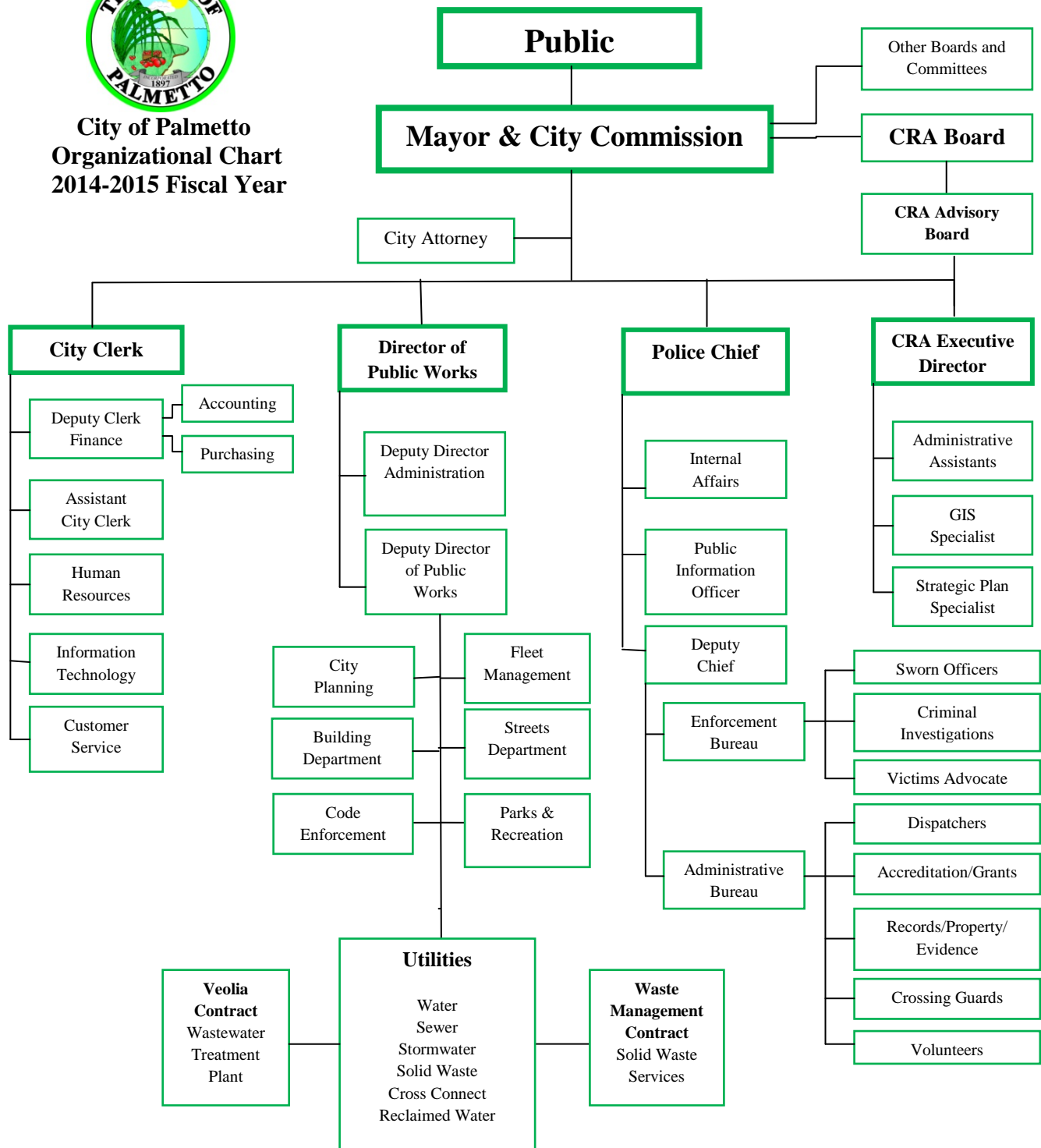
Mark Barnebey	City Attorney
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**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**



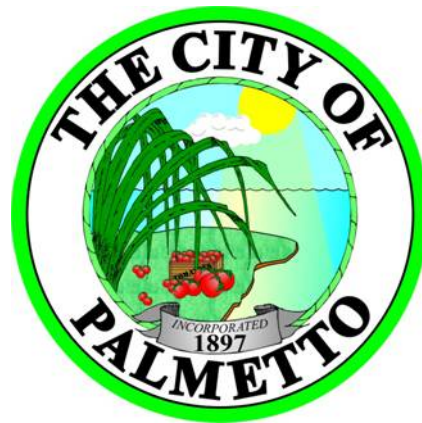
**City of Palmetto  
Organizational Chart  
2014-2015 Fiscal Year**





CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"Set your goals high, and don't stop till you get there."*

*Bo Jackson*





## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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### 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 9th for the fiscal year 2015 budget with the initial distribution of budget packets to the cost centers to be returned to the Finance Department by June 6<sup>th</sup>. The initial version of the 2015 Budget was distributed to Commission on July 9th after many staff meetings and strategy sessions to determine the best way to present a balanced budget to City Commission. Version 1 was not a balanced budget but was the best way to begin the process. There were several questions left unanswered such as: the final cost of health and property insurance; requested new positions; cost of capital items.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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Three versions of the budget were presented to the City Commission before settling on the Tentative and Final budget. Version 2 was delivered to Commission August 6<sup>th</sup> and continued to be in a deficit position for the General Fund with all other funds in a surplus position. The third version was presented to City Commission August 19<sup>th</sup> with all funds balanced or in a surplus position. The Tentative budget was presented on September 8, 2014 when the first public hearing occurred then the Final Budget was adopted on September 22, 2014 with the second public hearing.

The five year capital improvement plan was first presented to City Commission on August 19<sup>th</sup>, again on September 8<sup>th</sup> and finally adopted on September 29, 2014.

- **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 and represents the General Fund, CRA, Road and Bridge and Capital Projects funds. 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. The City's business-type activities are enterprise funds and include Solid Waste, Water and Sewer, Stormwater and Reuse funds.

- **Balanced Budgeting**

A balanced budget refers to a budget in which revenues, and all revenue sources, are equal to expenditures. Thus, neither a budget deficit nor a budget surplus exists. More generally, it refers to a budget that has no budget deficit, but could possibly have a budget surplus.

- **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.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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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. Budget may be transferred between operational 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. Budget amendments are also required when appropriations for personnel budgets or interfund transfers are increased or decreased within a cost center.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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- **Budget Guidelines**

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

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  
2014-2015 BUDGET**

**Budget Calendar  
Fiscal Year 2014-2015**

**May, 2014**

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 5 Regular Commission meeting – No budget action  
 May 9 Distribution of budget packets to Cost Centers  
 May 19 Regular Commission meeting – No budget action

**June, 2014**

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 2 Regular Commission meeting – No budget action  
 June 6 Budget due back from cost centers  
 June 16 Regular Commission meeting – No budget action  
 June 25 Budget meeting with staff

**July, 2014**

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 3 Budget meeting with staff  
 July 10 Version 1 budget submitted to Commission by staff  
 July 21 Regular Commission meeting – Tentative millage and Meeting set - tentative millage rate set at 5.4671, ½ Mill increase

**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 1 TRIM requirement – Return to Property Appraiser the proposed mill rate  
 August 4 Regular Commission meeting – No budget action  
 August 6 Commission Budget meeting – Presented Version 2  
 August 19 Commission budget meeting-Version 3  
 August 25 Regular Commission meeting-CIP and CRA budgets

**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 8 Regular Commission meeting – TRIM required 1<sup>st</sup> Public Hearing and Approval of Tentative Budget  
 September 18 TRIM Advertisement in newspaper  
 September 22 Regular Commission mtg. – TRIM required 2<sup>nd</sup> Public Hearing –Adoption of Final Budget  
 September 29 Special Commission mtg – Adoption of the CIP budget

**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 1 New fiscal year and beginning of 2015 Budget year  
 October 20 Regular Commission meeting

<b>TRIM Dates - no Commission action</b>	<b>Commission meeting with budget action</b>	<b>Budget action by staff</b>
<b>TRIM requirements during Commission meeting</b>	<b>Commission meeting with no budget action</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**ASSUMPTIONS FOR 2015 BUDGET**

The budget for FY 2015 includes the following assumptions:

1. General Fund ad valorem revenues are approximately \$3.59M with the assumption of assessing a preliminary millage rate of \$5.7171. This is the same millage rate that was assessed last year. Property values have increased 4.0% compared to last year's taxable values. The millage rate is 2.29% higher than the roll-back rate of \$5.5889.
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 97%. All tax revenues are based on estimates received from the state and/or county.
3. TIF monies from the City to CRA are \$1.326M compared to \$1.25M the previous year. This is approximately \$76k more accounting for a 6% increase in CRA tax increment values. TIF monies from Manatee County to the CRA are also projected to increase \$86K (6%) and are loaded at \$1.459M versus \$1.376M last year
4. General Fund is projected to receive approximately \$646,755 in PD reimbursement from CRA during FY 2015 compared to \$650,461 in FY2014 and \$530,526 in FY 2013. The Sub Plan for Police was approved by the CRA advisory board in August.
5. Utility revenues are loaded with the approved rate increases. Water and Sewer revenues reflect a 15% increase while Reuse revenues reflect a 33% increase.
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. The Building Department is in a deficit position and reserves are loaded to be used to eliminate the deficit. An increase in permit fees was approved in the spring and is projected to reduce the need for reserves by 73%. This will be closely watched to determine if any reserves will be necessary for the 2015 budget year.
8. CRA budget has budgeted \$946,784 in funding from equity.
9. All employee salaries include a one-step increase for FY 2015 in an effort to combat compression within the existing wage structure. Commissioner's salaries have been increased 3%. A \$10,000 increase to the Mayor's salary is included as well as up to 10% matching contribution for Commissioner's deferred comp contributions and 5% for the Mayor's contributions.
10. The final numbers for health insurance will save 11.77% compared to the previous year. This equates to approximately \$77,000 in annual saving City wide. This will require the City to switch carriers from BlueCross Blue Shield to Aetna.
11. The budget currently contains 135 funded positions.
  - 116 full-time
  - 13 part-time
    - 11 are in PD (7 Crossing Guards, 2 Sworn Park Patrol, 2 Administration)
    - 2 are in CRA
    - 6 Elected Official positions
12. One additional Lieutenant's position has been added to the budget but is unfunded at this time.
13. The vacant Customer Service Rep position in Public Works Administration has been upgraded to a Compliance/GIS Coordinator. This will fill a need in the department for compliance reporting to outside agencies and coordinating GIS information.





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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14. Six (7) vacant positions remain funded in the budget, 6 full time and 1 part-time.
  - Dispatcher I - PD
  - Compliance/GIS Coordinator - PWA
  - Planner - Planning
  - 2 Service Workers I- Water, Sewer
  - Customer Service Rep II – Customer Service/Utility Billing
  - 1 part-time Crossing Guard - PD
15. Three additional positions were requested by Department Heads but were not been included/funded in the budget. These positions include:
  - Dispatcher
  - Service Worker I – Parks
  - Revenue Analyst – Finance
16. Upgrades were requested to two other positions but were not included in the budget.
  - Dispatch Supervisor – increase in steps
  - Maintenance Technician – increase in hours but remain part time
17. The FY 2015 premium amounts for the City’s Property, Casualty, Liability and Worker’s Compensation insurance increased 8%.
18. Pension costs are based on the actuarial report which reported a decrease for the first time in many years. The PD % of payroll went from 28.75% in FY 2014 to 28.27% or a .48% decrease. The General Employees’ pension decreased from 31.3% to 30.66% or a .64% decrease.
19. Cost allocation (for General Fund Support Services) methodology is consistent with prior year.
20. Capital Leases – We have budgeted for one capital lease associated with equipment costing approximately \$483,370.
  - a. PD- 3 Vehicles (1-Chevy Tahoe; 2 Chargers for patrol); Radio Base Station and 14 portable radios - \$177,500
  - b. Public Works - 36” Large Format Plotter (PWA), Wide Format Scanner (PWA), Rotary Post Lift (Fleet), Turf Mower (Parks), Lightning Loader and Traffic Control Device (Road and Bridge), Trailer for Bobcat (Stormwater) - \$306,370
21. Other Capital Expenditures loaded in the budget include:
  - a. Mayor’s Office Furniture - \$4,200 (Mayor and Commission)
  - b. CISCO Switch and Dell Server - \$7,530 (IT)
  - c. ID Badge Machine - \$2,500 (HR)
  - d. License Plate Camera - \$6,000 (PD Subplan funded by CRA)
  - e. 1 A/C unit for Historic Park- \$4,000 (Parks)
  - f. Picnic tables and pavilion for Taylor and Hidden Lake parks - \$15,800 (Events & Facilities) Funded through Parks Impact Fees
  - g. 2 - 8’x40’ Shipping containers - \$6,800 (Road and Bridge and Water Dept.)
  - h. Mower for road gang - \$3,000 (Road and Bridge)
  - i. Prismatic Cutter for Sign Department - \$8,555 (Road and Bridge)
  - j. Air Compressor - \$2,500 (Water Dept.)
  - k. Bucket for Mini Excavator - \$3,400 (Water Dept.)
  - l. Lateral/main push camera - \$11,000 (Sewer Dept.)
  - m. Light Bar - \$2,500 (Sewer Dept.)
  - n. Pump Replacements as needed - \$40,000 (WWTP)



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"Things will get better - despite our efforts to improve them."*

*Will Rogers*

**CITY OF PALMETTO  
RESOLUTION NO. 2014-19**

**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 2015; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Palmetto of Manatee County, Florida, on September 22, 2014, 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 Palmetto as \$682,858,047.

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

- Section 1: The Fiscal Year 2015 operating millage is 5.7171 mills, which is 2.29% greater than the rolled-back rate of 5.5889.
- 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 22nd day of September, 2014 at 7:16 pm.

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

BY: Shirley Groover Bryant  
SHIRLEY GROOVER BRYANT, MAYOR

ATTEST: JAMES R. FREEMAN  
City Clerk

BY: James R. Freeman  
City Clerk



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"If you don't know exactly where you're going,  
how will you know when you get there"*

*Steve Maraboli*

**CITY OF PALMETTO  
RESOLUTION NO. 2014-20**

**A RESOLUTION OF THE CITY OF PALMETTO OF MANATEE  
COUNTY, FLORIDA, ADOPTING THE FINAL BUDGET FOR FISCAL  
YEAR 2015; AND PROVIDING FOR AN EFFECTIVE DATE.**

**WHEREAS**, the City of Palmetto of Manatee County, Florida, on September 22, 2014, 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 2015.

**WHEREAS**, the City of Palmetto of Manatee County, Florida, set forth the appropriations and revenue estimate for the Budget for Fiscal Year 2015 in the amount of \$24,118,288.

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

Section 1: The Final Budget for Fiscal Year 2015, 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 22nd day of September, 2014 at 7:18 pm.

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

BY: Shirley Groover Bryant  
SHIRLEY GROOVER BRYANT, MAYOR

ATTEST: JAMES R. FREEMAN  
City Clerk

BY: James R. Freeman  
City Clerk

**ATTACHMENT A  
Fiscal Year 2015  
Final Budget  
Resolution 2014-20**

<b>General Fund - #001</b>	
Mayor & Commission	228,687
City Clerk	1,808,451
Information Technology	343,773
City Attorney	233,239
Finance	579,647
Human Resources	147,823
Events and Facilities	170,405
Police	4,230,755
Code Enforcement	152,850
Public Works Administration	562,923
Planning	154,700
Fleet Maintenance	234,989
Parks & Landscape	560,691
Grants	14,680
Building Department	321,844
Total General Fund Expenses	<u>\$ 9,745,457</u>
<b>CRA Fund - #190</b>	<u>\$ 3,797,051</u>
<b>Road &amp; Bridge Fund - #307</b>	<u>\$ 1,600,872</u>
<b>Solid Waste Fund - #403</b>	<u>\$ 2,189,216</u>
<b>Water and Sewer Fund - #432</b>	
Cross Connect	239,441
Water Department	1,935,214
Sewer Department	1,169,754
Customer Service	543,197
Waste Water Treatment Plant	1,741,507
Total Water and Sewer Fund Expenses	<u>\$ 5,629,113</u>
<b>Stormwater Fund - #440</b>	<u>\$ 955,610</u>
<b>Reuse Fund - #460</b>	<u>\$ 200,969</u>
<b>TOTAL CITY BUDGET</b>	<u><u>\$ 24,118,288</u></u>



RESOLUTION NO. 2014-24

A RESOLUTION OF THE CITY COMMISSION OF THE CITY OF PALMETTO, FLORIDA, ADOPTING THE 2015 – 2019 CAPITAL IMPROVEMENT PROGRAM AND ADOPTING THE CAPITAL IMPROVEMENT BUDGET FOR FISCAL YEAR 2014-2015, 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 2015.

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

**Section 1:** The Capital Improvement Plan for 2015 through 2019 as shown on Attachment A to this Resolution is hereby adopted in the total amount of \$16,778,685.

**Section 2:** The Capital Improvement Plan Budget for the Fiscal Year 2015 as shown on Attachments A to this Resolution is hereby adopted in the amount of \$4,574,339.

**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 \$2,976,672.

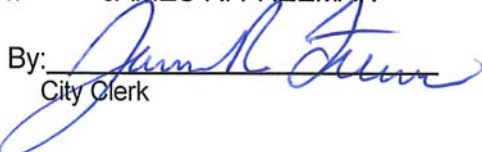
**Section 4:** This Resolution shall become effective immediately upon its passage.

PASSED AND DULY ADOPTED, in regular session, by the City Commission of the City of Palmetto, with a quorum present and voting, this 29th day of September, 2014.

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  
2014-2015 BUDGET

2015 - 2019 CAPITAL IMPROVEMENT PLAN  
ATTACHMENT A

Items in red were included in rate study

Items in green were included in rate study to be funded through debt

Project Description	Supporting Fund	FY2014 PROJECTS CARRIED FORWARD	FY2015 - INCLUDING FY2014 CARRIED FORWARD	FY2016	FY2017	FY2018	FY2019	Total Project Cost
<b>Road Improvements</b>								
1 New Sidewalk Projects 14th Ave & 17th St Intersection	Capital Projects	\$ 50,000	\$ 115,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 375,000
2 Improvements	Capital Projects	-	-	-	283,206	-	-	283,206
3 13th Ave 7th to 8th Street Street Paving (W, S & R Water	Capital/Assessment	83,333	250,000	-	-	-	-	250,000
4 Infrastructure)	Capital Projects	-	-	100,000	100,000	100,000	100,000	400,000
<b>ROAD IMPROVEMENTS TOTAL</b>		<b>\$ 133,333</b>	<b>\$ 365,000</b>	<b>\$ 165,000</b>	<b>\$ 448,206</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ 1,308,206</b>
<b>Public Facilities</b>								
1 City Facility Security	Capital Projects	\$ 30,000	\$ 55,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 155,000
2 City Wide Facilities Upgrades	Capital Projects	70,000	145,000	25,000	25,000	25,000	25,000	\$ 245,000
3 Public Works Yard Lighting	Capital Projects	20,000	45,000	-	-	-	-	\$ 45,000
4 City Wide Integrated Software	Capital Projects	27,852	27,852	-	-	-	-	\$ 27,852
5 New Public Works Facility Building	Capital Projects	-	-	-	477,540	3,183,600	-	\$ 3,661,140
<b>PUBLIC FACILITIES TOTAL</b>		<b>\$ 147,852</b>	<b>\$ 272,852</b>	<b>\$ 50,000</b>	<b>\$ 527,540</b>	<b>\$ 3,233,600</b>	<b>\$ 50,000</b>	<b>\$ 4,133,992</b>
<b>Stormwater</b>								
1 TMDL Program	Road & Bridge	\$ 25,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,000
2 13th St. Drainage Project from 25th Ave. W to 28th Ave. W	Road & Bridge	550,000	550,000	-	-	-	-	550,000
3 Dredging Projects	Road & Bridge	10,000	20,000	10,000	10,000	10,000	10,000	60,000
<b>STORMWATER TOTAL</b>		<b>\$ 585,000</b>	<b>\$ 645,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 885,000</b>
<b>Utility Improvements</b>								
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	200,000	1,000,000
4 WWTP R&R	Water/Sewer	30,000	80,000	50,000	50,000	50,000	50,000	280,000
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	250,000	450,000
7 I&I Program	Water/Sewer	421,422	821,422	400,000	400,000	400,000	250,000	2,271,422
8 PARS Expansion	Reuse	150,000	350,000	250,000	250,000	250,000	250,000	1,350,000
9 Aquifer Storage Recovery	Reuse	150,000	150,000	-	-	-	-	150,000
10 Regional Reuse System (MARS)	Reuse	-	-	-	-	-	-	-
11 Water Lines R&R	Water/Sewer	84,365	234,365	150,000	150,000	150,000	250,000	934,365
12 Chloramines Injection System	Water/Sewer & Loan	200,000	200,000	-	-	-	-	200,000
13 Fire Protection Upgrades	Water/Sewer & Loan	655,700	655,700	100,000	100,000	100,000	250,000	1,205,700
14 8th St. W & 9th St. W Ward 2 Reclaim lines.	Water/Sewer Road & Bridge	250,000	250,000	-	-	-	-	250,000
<b>UTILITY IMPROVEMENTS TOTAL</b>		<b>\$ 1,941,487</b>	<b>\$ 3,291,487</b>	<b>\$ 1,360,000</b>	<b>\$ 1,370,000</b>	<b>\$ 2,830,000</b>	<b>\$ 1,600,000</b>	<b>\$ 10,451,487</b>
<b>GRAND TOTAL</b>		<b>\$ 2,807,672</b>	<b>\$ 4,574,339</b>	<b>\$ 1,635,000</b>	<b>\$ 2,405,746</b>	<b>\$ 6,288,600</b>	<b>\$ 1,875,000</b>	<b>\$ 16,778,685</b>



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

2015 - 2019 CAPITAL IMPROVEMENT PLAN  
ATTACHMENT A

Project Description	Supporting Fund	FY2014 Funding Carried Forward	Current Revenue	City Fund Balance	Grants/ Assessmts	Total Funded Projects	Unfunded	Total FY2015 CIP
<b>Road Improvements</b>								
1 New Sidewalk Projects 14th Ave & 17th St Intersection	Capital Projects	\$ 50,000	\$ -	\$ 65,000	\$ -	\$ 115,000	\$ -	\$ 115,000
2 Improvements	Capital Projects	-	-	-	-	-	-	-
3 13th Ave 7th to 8th Street Street Paving (W, S & R	Capital/Assessment	83,333	-	-	166,667	250,000	-	250,000
4 Water Infrastructure)	Capital Projects	-	-	-	-	-	-	-
<b>ROAD IMPROVEMENTS TOTAL</b>		<b>\$ 133,333</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 166,667</b>	<b>\$ 365,000</b>	<b>\$ -</b>	<b>\$ 365,000</b>
<b>Public Facilities</b>								
1 City Facility Security	Capital Projects	\$ 30,000	\$ -	\$ 19,000	\$ 6,000	\$ 55,000	\$ -	\$ 55,000
2 City Wide Facilities Upgrades	Capital Projects	70,000	-	75,000	-	145,000	-	145,000
3 Public Works Yard Lighting	Capital Projects	20,000	-	25,000	-	45,000	-	45,000
4 City Wide Integrated Software New Public Works Facility	Capital Projects	27,852	-	-	-	27,852	-	27,852
5 Building	Capital Projects	-	-	-	-	-	-	-
<b>PUBLIC FACILITIES TOTAL</b>		<b>\$ 147,852</b>	<b>\$ -</b>	<b>\$ 119,000</b>	<b>\$ 6,000</b>	<b>\$ 272,852</b>	<b>\$ -</b>	<b>\$ 272,852</b>
<b>Stormwater</b>								
1 TMDL Program	Road & Bridge	\$ 25,000	\$ -	\$ 50,000	\$ -	\$ 75,000	\$ -	\$ 75,000
2 13th St. Drainage Project from 25th Ave. W to 28th Ave. W	Road & Bridge	550,000	-	-	-	550,000	-	550,000
3 Dredging Projects	Road & Bridge	10,000	-	10,000	-	20,000	-	20,000
<b>STORMWATER TOTAL</b>		<b>\$ 585,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 645,000</b>	<b>\$ -</b>	<b>\$ 645,000</b>
<b>Utility Improvements</b>								
1 WWTP Expansion	Water/Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
2 Equalization Basin & Equipment	Water/Sewer & Loan	-	-	-	-	-	-	-
3 WWTP Upgrades	Water/Sewer	-	200,000	-	-	200,000	-	200,000
4 WWTP R&R	Water/Sewer	30,000	-	-	-	30,000	50,000	80,000
5 Lift Station Upgrades	Water/Sewer	-	100,000	-	-	100,000	-	100,000
6 Sewer Lines R&R	Water/Sewer	-	20,000	-	-	20,000	30,000	50,000
7 I&I Program	Water/Sewer	421,422	400,000	-	-	821,422	-	821,422
8 PARS Expansion	Reuse	150,000	180,000	-	-	330,000	20,000	350,000
9 Aquifer Storage Recovery	Reuse	150,000	-	-	-	150,000	-	150,000
10 Regional Reuse System (MARS)	Reuse	-	-	-	-	-	-	-
11 Water Lines R&R	Water/Sewer	84,365	150,000	-	-	234,365	-	234,365
12 Chloramines Injection System	Water/Sewer & Loan	200,000	-	-	-	200,000	-	200,000
13 Fire Protection Upgrades	Water/Sewer & Loan	655,700	-	-	-	655,700	-	655,700
14 8th St. W & 9th St. W Ward 2 Reclaim lines.	Water/Sewer Road & Bridge	250,000	-	-	-	250,000	-	250,000
<b>UTILITY IMPROVEMENTS TOTAL</b>		<b>\$ 1,941,487</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,991,487</b>	<b>\$ 300,000</b>	<b>\$ 3,291,487</b>
<b>GRAND TOTAL</b>		<b>\$ 2,807,672</b>	<b>\$ 1,050,000</b>	<b>\$ 244,000</b>	<b>\$ 172,667</b>	<b>\$ 4,274,339</b>	<b>\$ 300,000</b>	<b>\$ 4,574,339</b>





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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

<b>Fund</b>	<b>Projected Unassigned Fund Balance/ Unrestricted Net Position @ 9/30/2014</b>	<b>1/12 of FY2015 Expenses</b>	<b># of Months of 2015 Expenses</b>	<b>Uncommitted amount over(under) 5 months</b>	<b>Amount Used for Capital Projects</b>	<b>Remaining Months of expenses</b>
General Fund	3,987,623	785,301	5.08	61,118	119,000	4.93
Road and Bridge	785,358	133,406	5.89	118,328	125,000	4.95
Solid Waste	542,972	182,415	2.98	(369,102)	-	2.98
Water and Sewer	1,526,140	457,082	3.34	(759,270)	-	3.34
Stormwater	(146,936)	79,683	(1.84)	(545,353)	-	(1.84)
Reuse	(773,278)	16,733	(46.21)	(856,943)	-	(46.21)

\* Fund Balance in the Road and Bridge Fund is restricted to use for roads, bridges, sidewalks, etc. by statute. For the purpose of this exercise, we will treat the \$785,358 as unassigned.

**Use of Fund Balance for 2015 CIP**

<b>Fund</b>	<b>Project Name</b>	<b>Funding Amount</b>	<b>Amount Available</b>	<b>Unused Amount</b>
<b>To be transferred to other funds:</b>				
General Fund	City Facility Security	19,000		
	Facilities Upgrades	75,000		
	PW Yard Lighting	25,000		
	<b>Total Use of General Fund Fund Balance</b>	<b>119,000</b>	<b>61,118</b>	<b>(57,882)</b>
Road and Bridge	New Sidewalk Projects	65,000		
	TMDL Program	50,000		
	Dredging Projects	10,000		
	<b>Total Use of Road &amp; Bridge Fund Balance</b>	<b>125,000</b>	<b>118,328</b>	<b>(6,672)</b>
Transportation Impact Fees	13th Ave - 7th to 8th St.	83,333	119,965	36,632

**Use of Committed Fund Balance/Restricted Net Position**

<b>Capital Projects Committed Fund Balance (not to exceed)</b>				
	New Sidewalk Projects	50,000		
	City Facility Security	30,000		
	City Wide Facilities Upgrades	70,000		
	Public Works Yard Lighting	20,000		
	City Wide Software	27,852		
	<b>Total Use of Capital Projects Fund Balance</b>	<b>197,852</b>	<b>197,852</b>	<b>-</b>
<b>Water &amp; Sewer Restricted Net Position (not to exceed)</b>				
	WWTP R&R	30,000		
	I&I Program	421,422		
	Water Lines R&R	84,365		
	Chloramines Injection System	200,000		
	Fire Protection Upgrades	655,700		
	<b>Total Use of Water &amp; Sewer Restricted Net Position</b>	<b>1,391,487</b>	<b>1,391,487</b>	<b>-</b>
<b>Stormwater Restricted Net Position (not to exceed)</b>				
	TMDL Program	25,000		
	13th St Drainage	550,000		
	Dredging Projects	10,000		
	<b>Total Use of Stormwater Restricted Net Position</b>	<b>585,000</b>	<b>585,000</b>	<b>-</b>
<b>Reuse Restricted Net Position (not to exceed)</b>				
	PARS Expansion	150,000		
	ASR Well	75,000		
	8th & 9th St West Reclaim Lines	250,000		
	<b>Total Use of Reuse Restricted Net Position</b>	<b>475,000</b>	<b>475,000</b>	<b>-</b>
<b>Total use of City Fund Balance/Net Position and Impact Fees</b>		<b>2,976,672</b>	<b>2,948,750</b>	<b>(27,922)</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Budget Breakdown  
All Funds**

Including Capital Improvement Program (CIP)

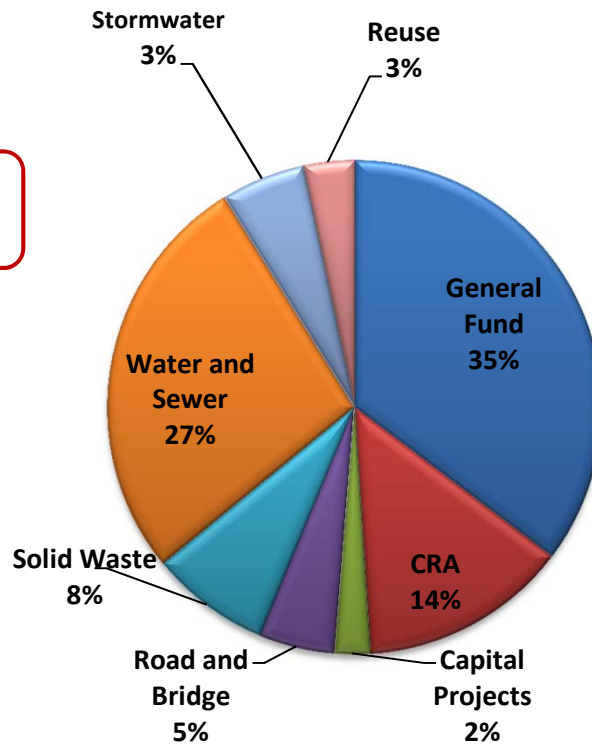
**FY 2015  
Total Fund Expenditure  
Budget  
(Before other sources)  
\$ 27,417,528**

**Governmental Funds**

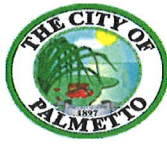
- General Fund**  
\$ 9,678,724
- Community Redevelopment Agency**  
\$ 3,747,641
- Road and Bridge Fund**  
\$ 1,368,472
- Capital Project Funds (combined)**  
\$ 630,900

**Enterprise Funds**

- Solid Waste Fund**  
\$ 2,149,605
- Water & Sewer Fund**  
\$ 7,420,463
- Stormwater Fund**  
\$ 1,501,007
- Reuse Fund**  
\$ 920,716



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



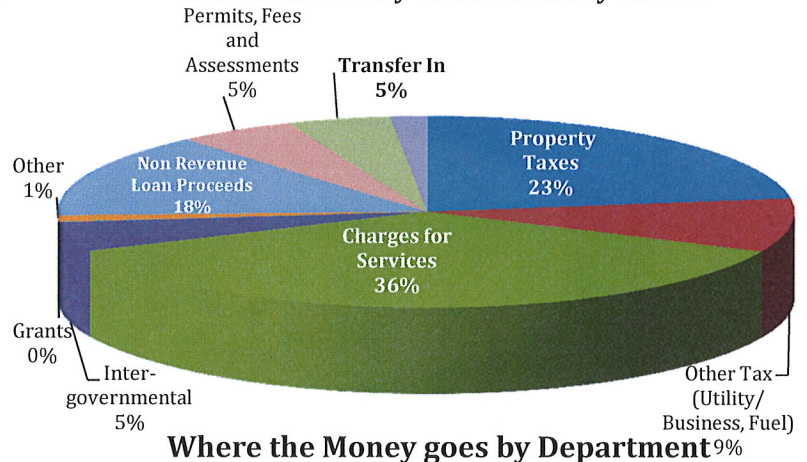
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Where the Money Comes From  
And Where it Goes**

**City-Wide Fund Revenues**

Property Taxes	\$ 6,536,483
Other Tax	2,607,824
Charges for Services	10,475,211
Intergovernmental	1,416,067
Grants	20,680
Other	318,317
Debt/Lease Proceed	468,870
Non Revenue Loan Proceeds	4,094,578
Permits, Fees, Assessments	1,508,267
Transfer In	1,302,432
	<b>\$ 28,748,729</b>

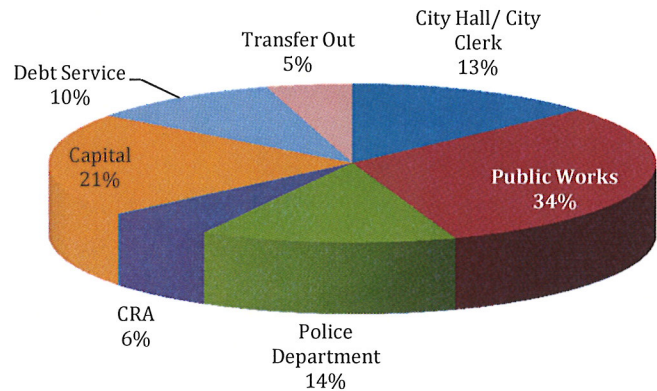
**Where the Money Comes from by Source**



**City-Wide Expenses by Department**

City Hall/ City Clerk	\$ 3,820,643
Public Works	8,976,989
Police Department	3,874,922
CRA	1,661,744
*Grants	32,211
Capital	6,081,102
Debt Service	2,969,917
Transfer Out	1,302,432
	<b>\$ 28,719,960</b>

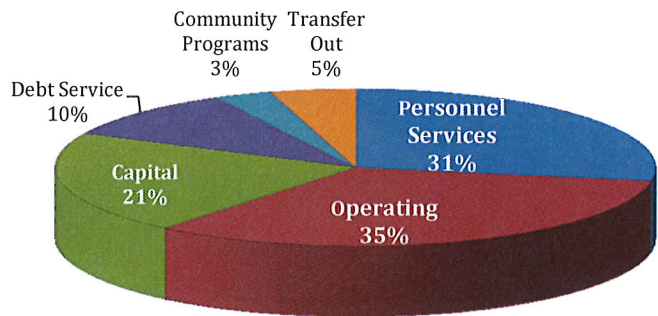
**Where the Money goes by Department**



**City-Wide Expenses by Category**

Personnel Services	\$ 7,949,534
Operating	9,542,926
Capital	6,081,102
Debt Service	2,969,917
Community Programs	874,049
Transfer Out	1,302,432
	<b>\$ 28,719,960</b>

**Where the Money goes by Category**



**Surplus/(Deficit) \$ 28,769**

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





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**FISCAL YEAR 2015  
BUDGET SUMMARY - ALL FUNDS**

	<u>2015 Adopted Budget</u>
<b>REVENUES:</b>	
Property Taxes	6,536,483
Utility Service Taxes	1,390,718
Business License Tax	61,800
Permits, Fees and Assessments	1,508,267
Motor Fuel Taxes	1,155,306
Impact Fees	-
Intergovernmental Revenue	1,416,067
Grants	20,680
Charges for Services/Utility Fees	10,475,211
Fines & Forfeitures	40,400
Interest Revenue	74,004
Miscellaneous Revenue	203,913
Debt/Lease Proceeds	468,870
Non-revenue loan proceeds/fund balance	4,094,578
<b>Total Revenues</b>	<u>27,446,297</u>
<b>EXPENSES:</b>	
City Hall/City Clerk	
Mayor and Commission	224,487
City Clerk	1,741,617
Information Technology	327,473
City Attorney	233,239
Finance	579,647
Human Resources	145,323
Events and Facilities	154,605
Customer Service	414,252
TOTAL CITY CLERK	<u>3,820,643</u>
Police Department	<u>3,874,922</u>
Public Works	
Public Works Administration	541,193
Code Enforcement	152,850
Planning	154,700
Fleet Management	215,860
Parks and Recreation	543,495
Building Department	255,111
Grants - Non-Capital	32,211
Streets	806,752
Solid Waste	2,149,605
Cross Connect	199,830
Water Department	1,420,609
Sewer Department	466,360
WWTP	1,673,231
Stormwater Department	390,693
Reuse Department	6,700
TOTAL PUBLIC WORKS	<u>9,009,200</u>
Community Redevelopment Agency	<u>1,661,744</u>
Capital	<u>6,081,102</u>
Debt Service	<u>2,969,917</u>
<b>TOTAL EXPENDITURES</b>	<u>27,417,528</u>
Transfers In	1,302,432
Transfers out	<u>(1,302,432)</u>
<b>TOTAL OTHER SOURCES(USES)</b>	<u>-</u>
<b>EXCESS REVENUES OVER(UNDER) EXPENDITURES AND OTHER SOURCES</b>	<u>28,769</u>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ALL FUNDS SUMMARY**

	<b>GOVERNMENTAL FUNDS</b>								
	<b>General Fund</b>			<b>Community Redevelopment Agency</b>			<b>Road and Bridge Fund</b>		
	2014		2015 Adopted Budget	2014		2015 Adopted Budget	2014		2015 Adopted Budget
	2013 Actual	Estimated Actual		2013 Actual	Estimated Actual		2013 Actual	Estimated Actual	
<b>REVENUES:</b>									
Property Taxes	3,305,145	3,631,285	3,750,609	2,497,198	2,626,332	2,785,874	-	-	-
Utility Service Taxes	1,454,016	1,437,894	1,390,718	-	-	-	-	-	-
Business License Tax	73,319	64,300	61,800	-	-	-	-	-	-
Permits, Fees and Assessments	964,238	1,029,600	1,101,600	-	-	-	-	-	-
Motor Fuel Taxes	-	-	-	-	-	-	1,081,965	1,087,804	1,155,306
Impact Fees	13,781	6,174	-	-	-	-	-	-	-
Intergovernmental Revenue	1,184,022	1,214,109	1,244,808	-	-	-	101,545	94,939	96,259
Grants	24,349	29,544	14,680	-	25,000	-	-	-	-
Charges for Services/Utility Fees	745,486	706,014	744,993	3,675	7,935	44,000	101,335	96,444	97,480
Fines & Forfeitures	61,545	51,945	40,400	-	-	-	-	-	-
Interest Revenue	(5,841)	29,436	29,836	19,863	17,393	17,393	11,282	8,826	8,826
Miscellaneous Revenue	160,997	184,001	187,389	3,132	68,196	3,000	737	1,368	747
Debt/Lease Proceeds	84,178	160,000	220,100	-	-	-	20,552	131,500	248,770
Non-revenue loan proceeds/fund balance	-	-	275,122	-	-	946,784	-	-	208,333
<b>Total Revenues</b>	<b>8,065,235</b>	<b>8,544,302</b>	<b>9,062,055</b>	<b>2,523,868</b>	<b>2,744,856</b>	<b>3,797,051</b>	<b>1,324,927</b>	<b>1,424,515</b>	<b>1,815,721</b>
<b>EXPENSES:</b>									
City Hall/City Clerk									
Mayor and Commission	193,988	198,851	224,487	-	-	-	-	-	-
City Clerk	2,298,269	1,639,829	1,741,617	-	-	-	-	-	-
Information Technology	291,832	320,754	327,473	-	-	-	-	-	-
City Attorney	234,502	220,074	233,239	-	-	-	-	-	-
Finance	523,527	561,289	579,647	-	-	-	-	-	-
Human Resources	128,284	155,406	145,323	-	-	-	-	-	-
Events and Facilities	-	78,699	154,605	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-	-
Police Department	3,603,484	3,766,797	3,874,922	-	-	-	-	-	-
Public Works									
Public Works Administration	527,232	513,491	541,193	-	-	-	-	-	-
Code Enforcement	137,895	146,827	152,850	-	-	-	-	-	-
Planning	162,455	128,784	154,700	-	-	-	-	-	-
Fleet Management	218,280	211,453	215,860	-	-	-	-	-	-
Parks and Recreation	672,960	555,346	543,495	-	-	-	-	-	-
Building Department	241,222	232,691	255,111	-	-	-	-	-	-
Grants - Non-Capital	14,646	5,344	32,211	-	-	-	-	-	-
Streets	-	-	-	-	-	-	609,081	1,005,131	806,752
Solid Waste	-	-	-	-	-	-	-	-	-
Cross Connect	-	-	-	-	-	-	-	-	-
Water Department	-	-	-	-	-	-	-	-	-
Sewer Department	-	-	-	-	-	-	-	-	-
WWTP	-	-	-	-	-	-	-	-	-
Stormwater Department	-	-	-	-	-	-	-	-	-
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	1,383,926	1,776,463	1,661,744	-	-	-
Capital	213,515	280,566	262,900	906,075	2,599,042	1,201,238	424,724	159,847	263,725
Debt Service	184,413	209,089	239,091	259,363	258,371	884,659	233,797	227,323	297,995
<b>TOTAL FUND EXPENDITURES</b>	<b>9,646,504</b>	<b>9,225,290</b>	<b>9,678,724</b>	<b>2,549,364</b>	<b>4,633,876</b>	<b>3,747,641</b>	<b>1,267,602</b>	<b>1,392,301</b>	<b>1,368,472</b>
<b>Excess Revenues Over(Under) Expenditures</b>	<b>(1,581,269)</b>	<b>(680,988)</b>	<b>(616,669)</b>	<b>(25,496)</b>	<b>(1,889,020)</b>	<b>49,410</b>	<b>57,325</b>	<b>32,214</b>	<b>447,249</b>
Transfers In	1,596,661	840,199	820,099	-	-	-	47,215	-	-
Transfers out	(61,907)	(947,330)	(185,733)	(593,154)	(45,798)	(49,410)	(234,771)	(1,082,794)	(440,733)
<b>TOTAL OTHER SOURCES(USES)</b>	<b>1,534,754</b>	<b>(107,131)</b>	<b>634,366</b>	<b>(593,154)</b>	<b>(45,798)</b>	<b>(49,410)</b>	<b>(187,556)</b>	<b>(1,082,794)</b>	<b>(440,733)</b>
<b>Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)</b>	<b>(46,515)</b>	<b>(788,119)</b>	<b>17,697</b>	<b>(618,650)</b>	<b>(1,934,818)</b>	<b>-</b>	<b>(130,231)</b>	<b>(1,050,580)</b>	<b>6,516</b>
Conversion to full accrual	-	-	-	-	-	-	-	-	-
<b>Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)</b>	<b>(46,515)</b>	<b>(788,119)</b>	<b>17,697</b>	<b>(618,650)</b>	<b>(1,934,818)</b>	<b>-</b>	<b>(130,231)</b>	<b>(1,050,580)</b>	<b>6,516</b>
Fund Balance, Beginning of Year	7,616,614	7,570,099	6,781,980	2,866,364	2,247,714	312,896	2,049,502	1,919,271	868,691
<b>Fund Balance, End of Year</b>	<b>7,570,099</b>	<b>6,781,980</b>	<b>6,799,677</b>	<b>2,247,714</b>	<b>312,896</b>	<b>312,896</b>	<b>1,919,271</b>	<b>868,691</b>	<b>875,207</b>
Change of Fund Balance/Net Position	-0.61%	-10.41%	0.26%	-21.58%	-86.08%	0.00%	-6.35%	-54.74%	0.75%

**NOTE: Fund Balance, Beginning of Year for 2015 Adopted Budget is based on the projected revenues and expenses from fiscal year 2014.**



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ALL FUNDS SUMMARY (Continued)**

	<b>GOVERNMENTAL FUNDS (Continued)</b>								
	<b>Capital Projects Fund</b>			<b>Joint Capital Projects Fund</b>			<b>Total Governmental Funds</b>		
	<b>2013 Actual</b>	<b>2014 Estimated Actual</b>	<b>2015 Adopted Budget</b>	<b>2013 Actual</b>	<b>2014 Estimated Actual</b>	<b>2015 Adopted Budget</b>	<b>2013 Actual</b>	<b>2014 Estimated Actual</b>	<b>2015 Adopted Budget</b>
<b>REVENUES:</b>									
Property Taxes	-	-	-	-	-	-	5,802,343	6,257,617	6,536,483
Utility Service Taxes	-	-	-	-	-	-	1,454,016	1,437,894	1,390,718
Business License Tax	-	-	-	-	-	-	73,319	64,300	61,800
Permits, Fees and Assessments	-	-	166,667	-	-	-	964,238	1,029,600	1,268,267
Motor Fuel Taxes	-	-	-	-	-	-	1,081,965	1,087,804	1,155,306
Impact Fees	-	-	-	-	-	-	21,292	9,808	-
Intergovernmental Revenue	-	-	-	-	-	-	1,285,567	1,309,048	1,341,067
Grants	-	-	6,000	77,626	218,000	-	101,975	272,544	20,680
Charges for Services/Utility Fees	-	-	-	-	-	-	850,496	810,393	886,473
Fines & Forfeitures	-	-	-	-	-	-	61,545	51,945	40,400
Interest Revenue	1,211	145	-	-	-	-	26,515	55,800	56,055
Miscellaneous Revenue	-	-	-	-	-	-	164,866	253,565	191,136
Debt/Lease Proceeds	-	-	-	-	-	-	104,730	291,500	468,870
Non-revenue loan proceeds/fund balance	-	-	190,900	-	-	-	-	-	1,621,139
<b>Total Revenues</b>	<b>1,211</b>	<b>145</b>	<b>363,567</b>	<b>77,626</b>	<b>218,000</b>	<b>-</b>	<b>11,992,867</b>	<b>12,931,818</b>	<b>15,038,394</b>
<b>EXPENSES:</b>									
City Hall/City Clerk	-	-	-	-	-	-	193,988	198,851	224,487
Mayor and Commission	-	-	-	-	-	-	2,298,269	1,639,829	1,741,617
City Clerk	-	-	-	-	-	-	291,832	320,754	327,473
Information Technology	-	-	-	-	-	-	234,502	220,074	233,239
City Attorney	-	-	-	-	-	-	523,527	561,289	579,647
Finance	-	-	-	-	-	-	128,284	155,406	145,323
Human Resources	-	-	-	-	-	-	-	78,699	154,605
Events and Facilities	-	-	-	-	-	-	-	-	-
Customer Service	-	-	-	-	-	-	-	-	-
Police Department	-	-	-	-	-	-	3,603,484	3,766,797	3,874,922
Public Works	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	527,232	513,491	541,193
Code Enforcement	-	-	-	-	-	-	137,895	146,827	152,850
Planning	-	-	-	-	-	-	162,455	128,784	154,700
Fleet Management	-	-	-	-	-	-	218,280	211,453	215,860
Parks and Recreation	-	-	-	-	-	-	672,960	555,346	543,495
Building Department	-	-	-	-	-	-	241,222	232,691	255,111
Grants - Non-Capital	-	-	-	-	-	-	14,646	5,344	32,211
Streets	-	-	-	-	-	-	609,081	1,005,131	806,752
Solid Waste	-	-	-	-	-	-	-	-	-
Cross Connect	-	-	-	-	-	-	-	-	-
Water Department	-	-	-	-	-	-	-	-	-
Sewer Department	-	-	-	-	-	-	-	-	-
WWTP	-	-	-	-	-	-	-	-	-
Stormwater Department	-	-	-	-	-	-	-	-	-
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	-	-	-	1,383,926	1,776,463	1,661,744
Capital	29,125	285,250	630,900	105,925	465,745	-	1,679,364	3,790,450	2,358,763
Debt Service	-	-	-	-	-	-	677,573	694,783	1,421,745
<b>TOTAL FUND EXPENDITURES</b>	<b>29,125</b>	<b>285,250</b>	<b>630,900</b>	<b>105,925</b>	<b>465,745</b>	<b>-</b>	<b>13,598,520</b>	<b>16,002,462</b>	<b>15,425,737</b>
<b>Excess Revenues Over(Under) Expenditures</b>	<b>(27,914)</b>	<b>(285,105)</b>	<b>(267,333)</b>	<b>(28,299)</b>	<b>(247,745)</b>	<b>-</b>	<b>(1,605,653)</b>	<b>(3,070,644)</b>	<b>(387,343)</b>
Transfers In	-	476,150	267,333	500,000	-	-	2,143,876	1,316,349	1,087,432
Transfers out	(800,000)	-	-	-	-	-	(1,689,832)	(2,075,922)	(675,876)
<b>TOTAL OTHER SOURCES(USES)</b>	<b>(800,000)</b>	<b>476,150</b>	<b>267,333</b>	<b>500,000</b>	<b>-</b>	<b>-</b>	<b>454,044</b>	<b>(759,573)</b>	<b>411,556</b>
<b>Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)</b>	<b>(827,914)</b>	<b>191,045</b>	<b>-</b>	<b>471,701</b>	<b>(247,745)</b>	<b>-</b>	<b>(1,151,609)</b>	<b>(3,830,217)</b>	<b>24,213</b>
Conversion to full accrual	-	-	-	-	-	-	-	-	-
<b>Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)</b>	<b>(827,914)</b>	<b>191,045</b>	<b>-</b>	<b>471,701</b>	<b>(247,745)</b>	<b>-</b>	<b>(1,151,609)</b>	<b>(3,830,217)</b>	<b>24,213</b>
Fund Balance, Beginning of Year	1,263,423	435,509	626,554	19,230	490,931	243,186	13,815,133	12,663,524	8,833,307
<b>Fund Balance, End of Year</b>	<b>435,509</b>	<b>626,554</b>	<b>626,554</b>	<b>490,931</b>	<b>243,186</b>	<b>243,186</b>	<b>12,663,524</b>	<b>8,833,307</b>	<b>8,857,520</b>
Change of Fund Balance/Net Position	-65.53%	43.87%	0.00%	2452.94%	-50.46%	0.00%	-8.34%	-30.25%	0.27%

**NOTE: Fund Balance, Beginning of Year for 2015 Adopted Budget is based on the projected revenues and expenses from fiscal year 2014.**



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ALL FUNDS SUMMARY**

	ENTERPRISE FUNDS								
	Solid Waste Fund			Water and Sewer Fund			Stormwater Fund		
	2013 Actual	2014 Estimated Actual	2015 Adopted Budget	2013 Actual	2014 Estimated Actual	2015 Adopted Budget	2013 Actual	2014 Estimated Actual	2015 Adopted Budget
<b>REVENUES:</b>									
Property Taxes	-	-	-	-	-	-	-	-	-
Utility Service Taxes	-	-	-	-	-	-	-	-	-
Business License Tax	-	-	-	-	-	-	-	-	-
Permits, Fees and Assessments	232,921	239,868	240,000	-	-	-	-	-	-
Motor Fuel Taxes	-	-	-	-	-	-	-	-	-
Impact Fees	-	-	-	39,190	15,646	-	-	-	-
Intergovernmental Revenue	-	-	-	-	-	-	-	-	-
Grants	-	-	-	-	-	-	-	-	-
Charges for Services/Utility Fees	1,903,684	1,928,236	1,946,500	4,828,897	5,671,457	6,471,688	784,482	786,000	786,000
Fines & Forfeitures	-	-	-	-	-	-	-	-	-
Interest Revenue	3,293	2,662	2,662	20,100	15,413	15,087	1,448	440	200
Miscellaneous Revenue	269	218	149	52,805	50,122	12,180	650	647	448
Debt/Lease Proceeds	-	-	-	-	-	-	-	-	-
Non-revenue loan proceeds/fund balance	-	-	-	-	-	1,398,439	-	-	600,000
<b>Total Revenues</b>	<b>2,140,167</b>	<b>2,170,984</b>	<b>2,189,311</b>	<b>4,940,992</b>	<b>5,752,638</b>	<b>7,897,394</b>	<b>786,580</b>	<b>787,087</b>	<b>1,386,648</b>
<b>EXPENSES:</b>									
City Hall/City Clerk	-	-	-	-	-	-	-	-	-
Mayor and Commission	-	-	-	-	-	-	-	-	-
City Clerk	-	-	-	-	-	-	-	-	-
Information Technology	-	-	-	-	-	-	-	-	-
City Attorney	-	-	-	-	-	-	-	-	-
Finance	-	-	-	-	-	-	-	-	-
Human Resources	-	-	-	-	-	-	-	-	-
Events and Facilities	-	-	-	-	-	-	-	-	-
Customer Service	-	-	-	430,931	397,840	414,252	-	-	-
Police Department	-	-	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-	-	-
Public Works Administration	-	-	-	-	-	-	-	-	-
Code Enforcement	-	-	-	-	-	-	-	-	-
Planning	-	-	-	-	-	-	-	-	-
Fleet Management	-	-	-	-	-	-	-	-	-
Parks and Recreation	-	-	-	-	-	-	-	-	-
Building Department	-	-	-	-	-	-	-	-	-
Grants - Non-Capital	-	-	-	-	-	-	-	-	-
Streets	-	-	-	-	-	-	-	-	-
Solid Waste	2,075,468	2,153,086	2,149,605	-	-	-	-	-	-
Cross Connect	-	-	-	110,655	123,651	199,830	-	-	-
Water Department	-	-	-	1,605,178	1,388,608	1,420,609	-	-	-
Sewer Department	-	-	-	593,461	368,613	466,360	-	-	-
WWTP	-	-	-	1,555,540	1,497,621	1,673,231	-	-	-
Stormwater Department	-	-	-	-	-	-	492,732	320,682	390,693
Reuse Department	-	-	-	-	-	-	-	-	-
Community Redevelopment Agency	-	-	-	-	-	-	-	-	-
Capital	-	-	-	1,526,760	1,625,960	2,332,339	20,551	-	660,000
Debt Service	-	-	-	570,199	815,147	913,842	480,069	441,279	450,314
<b>TOTAL FUND EXPENDITURES</b>	<b>2,075,468</b>	<b>2,153,086</b>	<b>2,149,605</b>	<b>6,392,724</b>	<b>6,217,440</b>	<b>7,420,463</b>	<b>993,352</b>	<b>761,961</b>	<b>1,501,007</b>
<b>Excess Revenues Over(Under) Expenditures</b>	<b>64,699</b>	<b>17,898</b>	<b>39,706</b>	<b>(1,451,732)</b>	<b>(464,802)</b>	<b>476,931</b>	<b>(206,772)</b>	<b>25,126</b>	<b>(114,359)</b>
Transfers In	-	-	-	-	10,500	-	180,000	740,000	215,000
Transfers out	(47,049)	(41,967)	(39,611)	(522,460)	(736,726)	(477,089)	(93,511)	(98,200)	(99,603)
<b>TOTAL OTHER SOURCES(USES)</b>	<b>(47,049)</b>	<b>(41,967)</b>	<b>(39,611)</b>	<b>(522,460)</b>	<b>(726,226)</b>	<b>(477,089)</b>	<b>86,489</b>	<b>641,800</b>	<b>115,397</b>
<b>Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)</b>	<b>17,650</b>	<b>(24,069)</b>	<b>95</b>	<b>(1,974,192)</b>	<b>(1,191,028)</b>	<b>(158)</b>	<b>(120,283)</b>	<b>666,926</b>	<b>1,038</b>
Conversion to full accrual	-	-	-	(1,883,849)	(1,590,188)	(2,399,149)	(337,085)	(161,571)	(239,358)
<b>Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)</b>	<b>17,650</b>	<b>(24,069)</b>	<b>95</b>	<b>(90,343)</b>	<b>399,160</b>	<b>2,398,991</b>	<b>216,802</b>	<b>828,497</b>	<b>240,396</b>
Fund Balance, Beginning of Year	549,391	567,041	542,972	15,267,351	15,177,008	15,576,168	3,247,027	3,463,829	4,292,326
<b>Fund Balance, End of Year</b>	<b>567,041</b>	<b>542,972</b>	<b>543,067</b>	<b>15,177,008</b>	<b>15,576,168</b>	<b>17,975,159</b>	<b>3,463,829</b>	<b>4,292,326</b>	<b>4,532,722</b>
Change of Fund Balance/Net Position	3.21%	-4.24%	0.02%	-0.59%	2.63%	15.40%	6.68%	23.92%	5.60%

**NOTE: Fund Balance, Beginning of Year for 2015 Adopted Budget is based on the projected revenues and expenses from fiscal year 2014.**



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ALL FUNDS SUMMARY**

	<b>ENTERPRISE FUNDS (Continued)</b>								
	<b>Reuse Fund</b>			<b>Total Enterprise Funds</b>			<b>Total All Funds</b>		
	<b>2013 Actual</b>	<b>2014 Estimated Actual</b>	<b>2015 Adopted Budget</b>	<b>2013 Actual</b>	<b>2014 Estimated Actual</b>	<b>2015 Adopted Budget</b>	<b>2013 Actual</b>	<b>2014 Estimated Actual</b>	<b>2015 Adopted Budget</b>
<b>REVENUES:</b>									
Property Taxes	-	-	-	-	-	-	5,802,343	6,257,617	6,536,483
Utility Service Taxes	-	-	-	-	-	-	1,454,016	1,437,894	1,390,718
Business License Tax	-	-	-	-	-	-	73,319	64,300	61,800
Permits, Fees and Assessments	-	-	-	232,921	239,868	240,000	1,197,159	1,269,468	1,508,267
Motor Fuel Taxes	-	-	-	-	-	-	1,081,965	1,087,804	1,155,306
Impact Fees	-	-	-	39,190	15,646	-	60,482	25,454	-
Intergovernmental Revenue	-	494,753	75,000	-	494,753	75,000	1,285,567	1,803,801	1,416,067
Grants	-	-	-	-	-	-	101,975	272,544	20,680
Charges for Services/Utility Fees	189,698	274,720	384,550	7,706,761	8,660,413	9,588,738	8,557,257	9,470,806	10,475,211
Fines & Forfeitures	-	-	-	-	-	-	61,545	51,945	40,400
Interest Revenue	830	125	-	25,671	18,640	17,949	52,186	74,440	74,004
Miscellaneous Revenue	474,169	-	-	527,893	50,987	12,777	692,759	304,552	203,913
Debt/Lease Proceeds	-	-	-	-	-	-	104,730	291,500	468,870
Non-revenue loan proceeds/fund balance	-	-	475,000	-	-	2,473,439	-	-	4,094,578
<b>Total Revenues</b>	<b>664,697</b>	<b>769,598</b>	<b>934,550</b>	<b>8,532,436</b>	<b>9,480,307</b>	<b>12,407,903</b>	<b>20,525,303</b>	<b>22,412,125</b>	<b>27,446,297</b>
<b>EXPENSES:</b>									
City Hall/City Clerk									
Mayor and Commission	-	-	-	-	-	-	193,988	198,851	224,487
City Clerk	-	-	-	-	-	-	2,298,269	1,639,829	1,741,617
Information Technology	-	-	-	-	-	-	291,832	320,754	327,473
City Attorney	-	-	-	-	-	-	234,502	220,074	233,239
Finance	-	-	-	-	-	-	523,527	561,289	579,647
Human Resources	-	-	-	-	-	-	128,284	155,406	145,323
Events and Facilities	-	-	-	-	-	-	-	78,699	154,605
Customer Service	-	-	-	430,931	397,840	414,252	430,931	397,840	414,252
Police Department	-	-	-	-	-	-	3,603,484	3,766,797	3,874,922
Public Works									
Public Works Administration	-	-	-	-	-	-	527,232	513,491	541,193
Code Enforcement	-	-	-	-	-	-	137,895	146,827	152,850
Planning	-	-	-	-	-	-	162,455	128,784	154,700
Fleet Management	-	-	-	-	-	-	218,280	211,453	215,860
Parks and Recreation	-	-	-	-	-	-	672,960	555,346	543,495
Building Department	-	-	-	-	-	-	241,222	232,691	255,111
Grants - Non-Capital	-	-	-	-	-	-	14,646	5,344	32,211
Streets	-	-	-	-	-	-	609,081	1,005,131	806,752
Solid Waste	-	-	-	2,075,468	2,153,086	2,149,605	2,075,468	2,153,086	2,149,605
Cross Connect	-	-	-	110,655	123,651	199,830	110,655	123,651	199,830
Water Department	-	-	-	1,605,178	1,388,608	1,420,609	1,605,178	1,388,608	1,420,609
Sewer Department	-	-	-	593,461	368,613	466,360	593,461	368,613	466,360
WWTP	-	-	-	1,555,540	1,497,621	1,673,231	1,555,540	1,497,621	1,673,231
Stormwater Department	-	-	-	492,732	320,682	390,693	492,732	320,682	390,693
Reuse Department	42,819	5,600	6,700	42,819	5,600	6,700	42,819	5,600	6,700
Community Redevelopment Agency	-	-	-	-	-	-	1,383,926	1,776,463	1,661,744
Capital	1,227,313	2,162,255	730,000	2,774,624	3,788,215	3,722,339	4,453,988	7,578,665	6,081,102
Debt Service	101,571	178,917	184,016	1,151,839	1,435,343	1,548,172	1,829,412	2,130,126	2,969,917
<b>TOTAL FUND EXPENDITURES</b>	<b>1,371,703</b>	<b>2,346,772</b>	<b>920,716</b>	<b>10,833,247</b>	<b>11,479,259</b>	<b>11,991,791</b>	<b>24,431,767</b>	<b>27,481,721</b>	<b>27,417,528</b>
<b>Excess Revenues Over(Under) Expenditures</b>	<b>(707,006)</b>	<b>(1,577,174)</b>	<b>13,834</b>	<b>(2,300,811)</b>	<b>(1,998,952)</b>	<b>416,112</b>	<b>(3,906,464)</b>	<b>(5,069,596)</b>	<b>28,769</b>
Transfers In	49,252	900,000	-	229,252	1,650,500	215,000	2,373,128	2,966,850	1,302,432
Transfers out	(20,276)	(14,035)	(10,253)	(683,296)	(890,928)	(626,556)	(2,373,128)	(2,966,850)	(1,302,432)
<b>TOTAL OTHER SOURCES(USES)</b>	<b>28,976</b>	<b>885,965</b>	<b>(10,253)</b>	<b>(454,044)</b>	<b>759,572</b>	<b>(411,556)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Excess Revenues Over(Under) Expenditures And Other Sources (Modified Accrual)</b>	<b>(678,030)</b>	<b>(691,209)</b>	<b>3,581</b>	<b>(2,754,855)</b>	<b>(1,239,380)</b>	<b>4,556</b>	<b>(3,906,464)</b>	<b>(5,069,596)</b>	<b>28,769</b>
Conversion to full accrual	(1,283,053)	(2,171,731)	(753,327)	(3,503,987)	(3,923,490)	(3,391,834)	(3,503,987)	(3,923,490)	(3,391,834)
<b>Excess Revenues Over(Under) Expenditures And Other Sources (Full Accrual)</b>	<b>605,023</b>	<b>1,480,522</b>	<b>756,908</b>	<b>749,132</b>	<b>2,684,110</b>	<b>3,396,390</b>	<b>(402,477)</b>	<b>(1,146,106)</b>	<b>3,420,603</b>
Fund Balance, Beginning of Year	2,430,175	3,035,198	4,515,720	21,493,944	22,243,076	24,927,186	35,309,077	34,906,600	33,760,493
<b>Fund Balance, End of Year</b>	<b>3,035,198</b>	<b>4,515,720</b>	<b>5,272,627</b>	<b>22,243,076</b>	<b>24,927,186</b>	<b>28,323,575</b>	<b>34,906,600</b>	<b>33,760,494</b>	<b>37,181,095</b>
Change of Fund Balance/Net Position	24.90%	48.78%	16.76%	3.49%	12.07%	13.63%	-1.14%	-3.28%	10.13%

**NOTE: Fund Balance, Beginning of Year for 2015 Adopted Budget is based on the projected revenues and expenses from fiscal year 2014.**



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"Trying to predict the future is like trying to drive down a country road at night with no lights while looking out the back window"*

*Peter Drucker*





## Policies and Planning

### 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 in both the financial statements and in budgeting. 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 in the financial statements but are budgeted using the modified accrual method of accounting to allow for capital expenses and debt service payments. 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.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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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 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.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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### **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 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.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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- **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 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 “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.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**FUND STRUCTURE**  
**Governmental Funds**

**GENERAL FUND**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements-Modified Accrual

Major Fund

Non-Major Fund

**TRAILER PARK TRUST FUND**  
Not Appropriated – Non-Major Fund  
Included in Audited Financial Statements with General Fund

**SPECIAL REVENUE FUNDS**

**COMMUNITY REDEVELOPMENT AGENCY FUND (CRA)**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements-Modified Accrual

**ROAD AND BRIDGE FUND**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements-Modified Accrual

**CAPITAL PROJECTS FUNDS**

**CAPITAL PROJECTS FUND**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements – Modified Accrual

**JOINT CAPITAL PROJECTS FUND**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements-Modified Accrual

**Proprietary Funds**

**ENTERPRISE FUNDS**

**SOLID WASTE FUND**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements-Full Accrual

**WATER AND SEWER FUND**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements-Full Accrual

**STORMWATER FUND**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements-Full Accrual

**REUSE FUND**  
Appropriated-Modified Accrual  
Included in Audited Financial Statements-Full Accrual

**FIDUCIARY FUNDS**

**POLICE OFFICERS PENSION FUND**  
Not Appropriated  
Included in Audited Financial Statements

**GENERAL EMPLOYEES PENSION FUND**  
Not Appropriated  
Included in Audited Financial Statements

**AGENCY FUNDS**

**INSURANCE FUND**  
Not Appropriated – Non-Major Fund  
Included in Audited Financial Statements Combined with Payroll Services Fund

**PAYROLL SERVICES FUND**  
Not Appropriated – Non-Major Fund  
Included in Audited Financial Statements Combined with Insurance Fund



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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### 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 extended for a second year. The City extended the agreement to continue the interest rate floor at 0.15% and the ECR rate at 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 and CD laddering is being implemented.

The City's investment policy has not been updated since its adoption in 2008 and will be re-evaluated and updated during the 2015 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 and unrestricted net position in the enterprise 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 position 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

The policy establishes a minimum reserve of fund balance or net position in General Fund, special revenue, and proprietary fund types. These types of funds are to reserve fund balance/net position, not already reserved for another purpose, equal to three to six months of the current fiscal year expense budget. In the event that the unassigned fund balance or unrestricted net position exceeds





**CITY OF PALMETTO, FLORIDA  
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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. In recent years, it has been necessary to use this excess to fund portions of the Capital Improvement Program. This funding is further discussed in the Policies and Planning for Capital Improvements section of this book.

During the fiscal year 2015 budgeting process, City Commission approved the use of fund balance/net assets as follows:

<b><u>Fund</u></b>	<b><u>Amount</u></b>	<b><u>Use of Fund Balance/Net Assets</u></b>
General Fund		
	1,200	To fund the purchase of trees and landscaping plants from the reserve.
	15,378	To fund the City portion of a grant for specialized software for the Police Department from the Law Enforcement Reserve.
	15,800	To fund improvements to two parks from the Parks Impact Fees.
	46,500	To fund unusual items such as hurricane supplies, and insurance contingencies.
	27,000	To fund capital acquisitions not funded through a capital lease.
	50,244	To fund the deficit in the Building Department from the reserve.
		To fund Capital Projects from usable fund balance in excess of five months.
	<u>266,852</u>	
	<b><u>422,974</u></b>	<b>Total General Fund</b>
CRA Fund		
	<u>946,784</u>	Unused fund balance calculated and designated for projects.
	<b><u>946,784</u></b>	<b>Total CRA Fund</b>
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>115,000</u>	
	<b><u>198,333</u></b>	<b>Total Road and Bridge Fund</b>
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.
	<b><u>260,000</u></b>	<b>Total Water and Sewer Fund</b>
	<b><u>1,828,091</u></b>	<b>Total Use of Fund Balance</b>



**CITY OF PALMETTO, FLORIDA  
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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.

While the policy requires a three month minimum, as a general practice the City can use fund balance over five months of the fund's budgeted expenses. It was determined that two funds had fund balance available for 2015 capital projects – General Fund and the Road and Bridge Funds. It is projected that at the end of fiscal year 2014, 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.

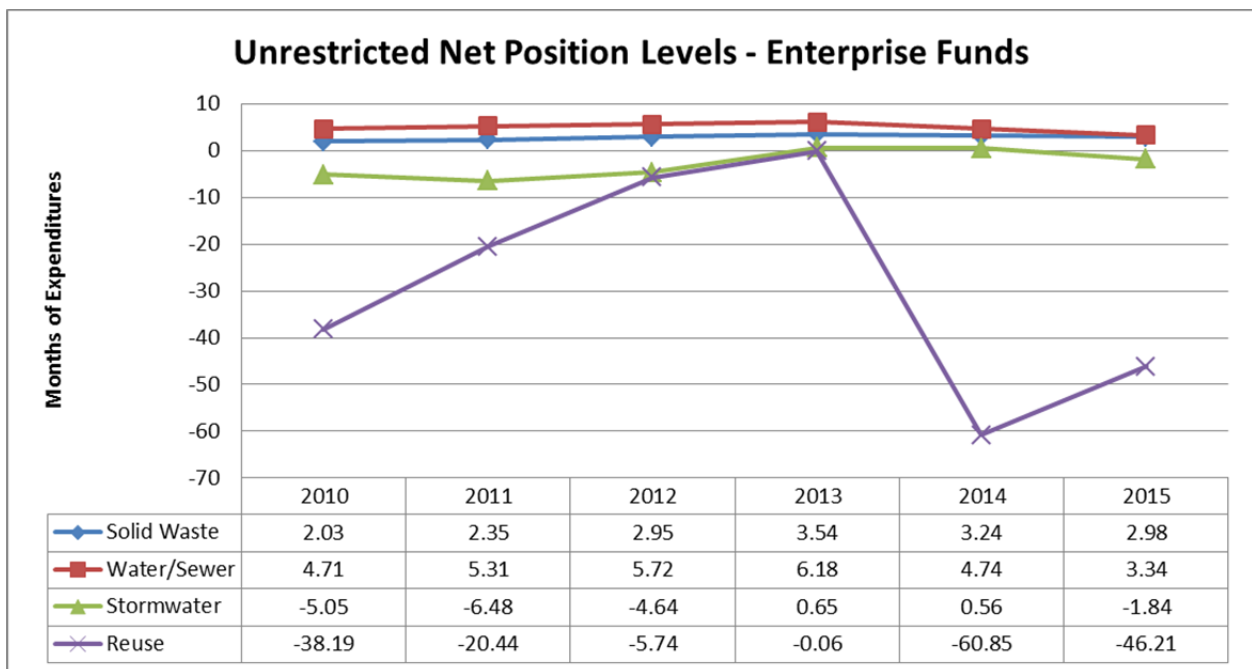
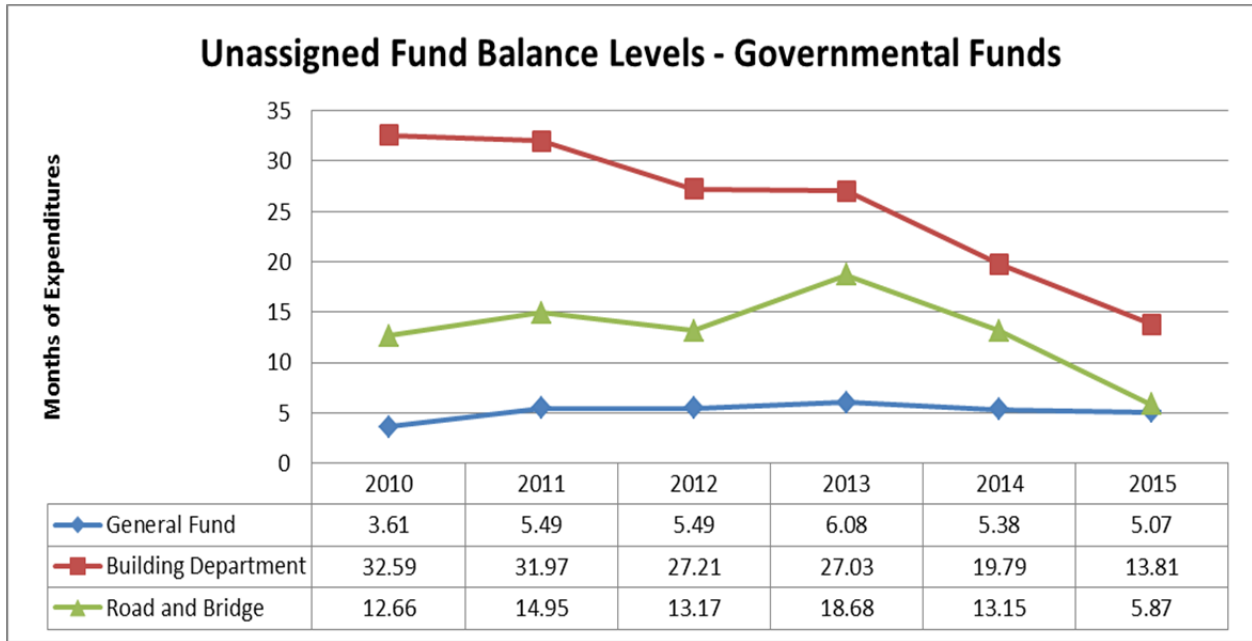
**Fund Balance/Net Position Levels**

<b>Fund/Reserve</b>	<b>FY2014 Projected Unassigned Fund Balance</b>	<b>1/12 of FY2015 Expenses</b>	<b># of Months of Unassigned Fund Balance</b>	<b>Amount over(under) 3 month minimum</b>	<b>Amount over(under) 5 months for Capital Reserve</b>	<b>Amount over(under) 6 month maximum</b>
General Fund	3,987,623	785,995	5.07	1,629,638	57,648	(728,347)
Road and Bridge	785,358	133,730	5.87	384,169	116,710	(17,020)
Solid Waste	542,972	182,415	2.98	(4,272)	(369,102)	(551,517)
Water/Sewer	1,526,140	457,082	3.34	154,894	(759,270)	(1,216,352)
Stormwater	(146,936)	79,683	(1.84)	(385,986)	(545,353)	(625,036)
Reuse	(773,278)	16,733	(46.21)	(823,477)	(856,943)	(873,676)

The Stormwater and Reuse funds have reported deficit net position for several years. An effort to get these funds in a positive position has been ongoing since 2005. User fees were increased during the years between 2005 and 2009 and again in 2014 for water, sewer and reuse only which should improve the reuse fund's position. Other funds began subsidizing the stormwater fund in fiscal year 2009 for \$300,000 per year but this has declined to \$155,000 for fiscal year 2015. 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.



### Trends of Unassigned/Unrestricted Fund Balance



Charts demonstrating the levels of unassigned fund balance/unrestricted net position since fiscal year 2010.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

• **Changes in Fund Balance/Net Position**

The use of available fund balance and net position must have an effect on its overall level. As illustrated by the table below, and calculated from the Fund Summary table, several funds have experienced equity changes in excess of 10%.

	Fiscal Year		
	2013	2014	2015
<b>Governmental Funds</b>			
General Fund	-0.61%	-10.41%	0.26%
CRA Fund	-21.58%	-86.08%	0.00%
Road and Bridge Fund	-6.35%	-54.74%	0.75%
Capital Projects Fund	-65.53%	43.87%	0.00%
Joint Capital Projects Fund	2452.94%	-50.46%	0.00%
Change of Total Governmental Funds	-8.34%	-30.25%	0.27%
<b>Business-type Funds</b>			
Solid Waste Fund	3.21%	-4.24%	0.02%
Water and Sewer Fund	-0.59%	2.63%	15.40%
Stormwater Fund	6.68%	23.92%	5.60%
Reuse Fund	24.90%	48.78%	16.76%
Change of Total Business-type Funds	3.49%	12.07%	13.63%
 Change of Total Appropriated Funds	 -1.14%	 -3.28%	 10.13%

- General Fund – shows a 10.41% reduction for the 2014 fiscal year. This is due to the budgeted use of \$1.1 million in fund balance which includes \$800,000 in capital projects for the ASR well, facility upgrades and security and ERP software. However, this use has almost depleted fund balance down to the five month level allowing a very small amount to be used for 2015.
- CRA Fund – must use available funds per state statute and therefore the fund balance has been reduced 21% and 86% for 2013 and 2014 respectively. All usable fund balance is budgeted for 2015 for the completion of capital projects.
- Road and Bridge Fund – shows a 54.74% reduction in 2014. This is due to the funding of capital projects from this fund. \$1.4 million was transferred to the capital projects, stormwater, and reuse funds to fund much needed infrastructure projects. This use however, has had a similar effect as the General Fund and had depleted fund balance to just above the five month level.
- Capital Projects and Joint Capital Projects Funds – The nature of these funds is to fund capital projects and therefore use all fund balance reported in the financial statements from year to year. The capital projects fund saw much activity in 2013 and little in 2014 accounting for the large change. The joint capital projects fund had a very large influx of funds at the end of 2013 and much activity in 2014, accounting for the large changes.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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- Solid Waste Fund – This fund is purely operational and doesn't see large swings in the net position levels. It is unknown what will be the outcome for 2015 as the provider contract expires in 2015 and this fund may see a great many changes.
- Water and Sewer Fund – 2014 saw increases in user fees to fund capital projects within this fund and 2015 will see another 15% increase. These increases are driving the 15% increase projected for 2015.
- Stormwater Fund – The increase in 2014 of 23.92% is due to a \$585,000 transfer in from the Road and Bridge fund. This occurred at the end of the year and is restricted for capital improvements that will be completed in 2015.
- Reuse Fund – all three years experienced growth in net position due to both an increase in user fees of 55% in 2014 and 30% in 2015. Net position increased in 2013 due to the continued work on the City's ASR well that will allow reclaimed water to be stored for future use instead of the potentially hazardous dumping into the bay.

- **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 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.

- **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.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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- **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.

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 \$100,000. 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 \$100,000 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.



**CITY OF PALMETTO, FLORIDA  
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• **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 and capital leases at this time. This choice sets a limit of \$10,000,000 in financing activities per calendar year. The City plans \$483,870 in financing activity during fiscal year 2015 for its capital lease for equipment but no other financing activity is planned.

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 indicated by the table below.

**Debt Ratios**

Item # and Item Description	City Wide	Target Ratio	Governmental Funds*	Proprietary Funds	Total City
1 Population	12,775				
2 Assessed taxable property value	682,858,047				
3 Personal income per capita	\$ 43,077				
4 Total Debt projected at 9/30/14			2,744,539	12,394,046	15,138,585
5 Total Revenue FY2015			11,214,420	9,622,742	20,837,162
6 Operating Expenses FY2015 **			10,742,510	7,438,143	18,180,653
7 Net Operating Income (Loss)			471,910	2,184,599	2,656,509
8 Debt Service FY2015			537,086	1,548,172	2,085,258
9 Net Debt Per Capita	#4 / #1	≤ \$900	215	970	1,185
10 Percentage of assessed taxable property value	#4 / #2	≤ 3%	0.40%	1.82%	2.22%
11 Net debt per capita as a percentage of income per capita	#10 / #3	≤ 5%	0.50%	2.25%	2.75%
12 Debt Service Coverage Ratio	#7 / #8	≥ 110%	88%	141%	127%

\* 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





**CITY OF PALMETTO, FLORIDA  
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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 12,775 for the 2015 fiscal year. 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 below summarizes the City’s debt and includes equipment items that will be financed through four year capital leases.

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 \$17,776,111 as of September 30, 2014 which is comprised of bank qualified loans, state revolving fund loans and capital leases. The debt service for 2015 is illustrated in the following table by fund:

**Fiscal Year 2015 Debt Service**

<b>Fund</b>	<b>Principal Payments</b>	<b>Interest Payments</b>	<b>Total Debt Service</b>
General Fund	208,829	30,262	239,091
CRA	824,653	60,006	884,659
Road and Bridge	229,209	68,786	297,995
<b>Total Governmental Funds</b>	<b>1,262,691</b>	<b>159,054</b>	<b>1,421,745</b>
Water and Sewer	645,434	268,408	913,842
Stormwater	321,424	128,890	450,314
Reuse	119,224	64,792	184,016
<b>Total Business-Type Funds</b>	<b>1,086,082</b>	<b>462,090</b>	<b>1,548,172</b>
<b>Total City-Wide Debt Service</b>	<b>2,348,773</b>	<b>621,144</b>	<b>2,969,917</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

This outstanding debt is illustrated in the following table:

**Outstanding Debt and Debt Service**

Loan	Original Loan Issued	Governmental Loan Balance	Business type Loan Balance	Total Principal Outstanding	FY2015 Governmental Debt Service	FY2015 Business	
						Type Debt Service	FY2015 Debt Service
Stormwater SRF Loan	2,872,229	-	1,172,366	1,172,366	-	188,000	188,000
Reuse SRF Loan	134,200	-	37,879	37,879	-	5,200	5,200
2004 BOA Loan	4,300,000	353,449	1,257,698	1,611,147	45,500	159,200	204,700
2005 BOA Loan	6,500,000	878,826	3,538,476	4,417,302	104,000	413,500	517,500
2007 BOA Loan	5,337,000	1,021,642	3,048,505	4,070,147	74,000	336,500	410,500
2014 BB&T Loan	1,250,000	-	1,250,000	1,250,000	-	103,920	103,920
Reuse TPT Loan *	500,000	-	456,385	456,385	-	58,616	58,616
Capital Leases	692,000	490,622	1,632,737	2,123,359	224,272	280,242	504,514
<b>Existing City Debt</b>	<b>21,585,429</b>	<b>2,744,539</b>	<b>12,394,046</b>	<b>15,138,585</b>	<b>447,772</b>	<b>1,545,178</b>	<b>1,992,950</b>
Capital Leases	4,249	527	-	527	562	-	562
CRA 2006 BOA Loan	4,395,000	2,636,999	-	2,636,999	884,097	-	884,097
<b>Existing CRA Debt</b>	<b>4,399,249</b>	<b>2,637,526</b>	<b>-</b>	<b>2,637,526</b>	<b>884,659</b>	<b>-</b>	<b>884,659</b>
<b>Total City-wide Debt</b>	<b>25,984,678</b>	<b>5,382,065</b>	<b>12,394,046</b>	<b>17,776,111</b>	<b>1,332,431</b>	<b>1,545,178</b>	<b>2,877,609</b>
2014 New Debt - Lease		468,870	15,000	483,870	91,644	2,994	94,638
<b>Total Existing and Proposed Debt</b>		<b>5,850,935</b>	<b>12,409,046</b>	<b>18,259,981</b>	<b>1,424,075</b>	<b>1,548,172</b>	<b>2,972,247</b>

\* Reuse TPT Loan is an internal advance of funds from the City's Trailer Park Trust for the completion of the ASR Well to be repaid in ten years from reuse user fees.

• **Capitalization Policy**

The Capitalization Policy allows for the capitalization thresholds of assets including land, buildings, infrastructure, equipment, vehicles and intangible assets are budgeted using the modified accrual method of accounting but are reported in the business activities and government-wide financial statements using full accrual. Capital assets are defined by the government as assets with an initial, individual cost per the schedule below. Equipment and vehicles with an individual cost between \$500 and \$2,000 are tracked as sundry items only, and not recorded as capital assets or depreciated. Capital assets are recorded at historical cost or estimated historical cost if constructed.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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Capital assets of the primary government are depreciated, using the straight-line method over the following estimated useful lives using these capitalization thresholds:

<u>Assets</u>	<u>Useful Life</u>	<u>Threshold</u>
Buildings and building improvements	30 years	\$20,000
Machinery and equipment		
Equipment and vehicles	7 years	\$ 2,000
Software	7 years	\$20,000
Infrastructure	50 years	\$20,000
Improvements other than buildings	50 years	\$20,000

Donated capital assets are recorded at estimated fair value at the date of donation. The government reports infrastructure assets on a network and subsystem basis. Accordingly, the amounts spent for the construction or acquisition of infrastructure assets are capitalized and reported in the government-wide financial statements.

The budget for capital purchases and improvements is presented in greater detail in the Capital Improvement section of this document beginning on page 293.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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### Personnel Budget

The City values each and every one of its 135 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 2015 are \$7,913,276 and account for 43% of city-wide operating budget not to include capital, debt or transfers out. Pension costs are 17% of annual wages and health insurance is 7%. During the past harsh economic times 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. These cost saving measures include:

- Hiring freeze - 2007
- Unfunded vacant positions - 2010
- No increase in wages - 2010, 2011, 2012, 2013
- No step increase awarded on anniversary date - 2009, 2010, 2011, 2012, 2013, 2014
- One-time bonus awarded in lieu of raises - 2010, 2013
- Reduction in force - 2009, 2011 - total of 13 positions lost
- Health insurance changes in structure, costs, providers and benefit levels - 2010, 2011, 2014 and 2015

The need for these cost saving measures began to ease in fiscal year 2014 when the property values began to increase slightly and a 3% COLA was awarded to existing employees. Vacant positions began to be filled and health insurance costs stabilized and decreased slightly.

#### Fiscal year 2015 Personnel Budget:

This fiscal year has brought a few benefits and challenges. Pension costs decreased slightly for both pensions as a result of investment practices in recent years. Also, health insurance premiums were 11% lower than the previous year with a change in the insurance carrier.

These positive changes were offset with slightly higher worker compensation rates and compression within the ranks of existing employees. Compression exists when employees remain in current positions without any increase in levels within the position (steps). Then new employees are hired into the same position at the same level of pay as an employee with several years of service. This can create dissatisfaction in the current employees, and eventually high turnover. In an effort to combat compression in fiscal year 2015, each employee received a one-step increase of 2.94% in lieu of a 3% COLA. This will allow for future new employees to be hired a level lower than current established employees. Commissioners, who are not paid per the City's step/grade plan, were awarded a 3% COLA and the Mayor's salary was increased \$10,000.

One new position was included but unfunded in the Police Department. A new Lieutenant's position is included but will be re-evaluated for future funding. A vacant position was upgraded from a customer service position in Public Works to a Compliance/GIS Coordinator. This will allow assistance to department supervisors for environmental reporting.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Personnel Costs for Fiscal Year 2014-2015**  
FY 2015 Payroll with 1 Step Increase

LEGEND:		Medical Insurance Waived
		Vacant but Funded
		Mid Year Change during 2014
		DROP Participant - no pension
		Status Change
		New Position for FY2015

Job Title	Converted Grade/ Step for FY2014	Annual Rate for FY2014	Annual Grade/ Step for FY2015	Annual Rate for FY2015 W/COLA	FICA	Pension	All Employee Insurances					Total Benefits	Total Position Costs
							Health Insurance	Dependent Subsidy	Life and EAP	Workers Comp	Total		
<b>GENERAL FUND</b>													
<b>Mayor and Commission</b>													
Commissioner	na	7,955	na	8,193	627	-	-	-	-	-	14	640	8,834
Commissioner	na	7,955	na	8,193	627	-	-	-	-	-	14	640	8,834
Commissioner	na	7,955	na	8,193	627	-	-	-	-	-	14	640	8,834
Commissioner	na	7,955	na	8,193	627	-	-	-	-	-	14	640	8,834
Commissioner	na	7,955	na	8,193	627	-	-	-	-	-	14	640	8,834
Mayor	na	45,000	na	55,000	4,208	-	4,555	770	185	91	9,808	64,808	
Executive Administrative Asst	110/7	42,794	110/8	44,053	3,370	13,507	4,555	770	168	73	22,443	66,496	
Matching deferred compensation				6,847	524						524	7,370	
Mayor vehicle allowance		3,600		3,600	275						275	3,875	
<b>Total Mayor and Commission</b>		<b>131,168</b>		<b>150,466</b>	<b>11,511</b>	<b>13,507</b>	<b>9,111</b>	<b>1,540</b>	<b>353</b>	<b>231</b>	<b>36,252</b>	<b>186,718</b>	
<b>City Clerk</b>													
Assistant City Clerk	112/1	39,651	112/2	40,817	3,123	12,514	4,555	770	157	67	21,187	62,004	
City Clerk	122S/5	87,027	122S/6	90,196	6,900	27,654	4,555	770	323	149	40,351	130,547	
<b>Total City Clerk</b>		<b>126,678</b>		<b>131,013</b>	<b>10,022</b>	<b>40,169</b>	<b>9,111</b>	<b>1,540</b>	<b>480</b>	<b>216</b>	<b>61,538</b>	<b>192,551</b>	
<b>Information Technology</b>													
IT Specialist	111/8	46,255	111/9	47,615	3,643	14,599	4,555	770	180	79	23,825	71,440	
<b>Total Information Technology</b>		<b>46,255</b>		<b>47,615</b>	<b>3,643</b>	<b>14,599</b>	<b>4,555</b>	<b>770</b>	<b>180</b>	<b>79</b>	<b>23,825</b>	<b>71,440</b>	
<b>Finance</b>													
Deputy Clerk - Finance	120/9	73,866	120/10	76,038	5,817	23,313	4,555	770	276	125	34,857	110,895	
Senior Accountant	115/7	54,618	115/8	56,224	4,301	17,238	4,555	770	209	93	27,167	83,391	
Purchasing Agent	112/10	51,465	112/11	52,978	4,053	16,243	4,555	770	198	87	25,907	78,885	
Accountant II	112/2	40,817	112/3	42,017	3,214	12,882	4,555	770	161	69	21,653	63,670	
Purchasing Clerk	106/2	30,459	106/3	31,354	2,399	9,613	4,555	770	125	52	17,514	48,868	
Payroll Clerk	106/1	29,589	106/2	30,459	2,330	9,339	4,555	770	122	50	17,167	47,626	
Warehouse Operator	103/10	33,175	103/11	34,150	2,612	10,470	4,555	770	135	602	19,145	53,295	
<b>Total Finance - Full Time</b>		<b>313,989</b>		<b>323,220</b>	<b>24,726</b>	<b>99,099</b>	<b>31,888</b>	<b>5,390</b>	<b>1,226</b>	<b>1,079</b>	<b>163,408</b>	<b>486,628</b>	
<b>Human Resources</b>													
HR Administrator	116/4	52,574	116/5	54,120	4,140	16,593	4,555	770	202	89	26,350	80,470	
<b>Total Human Resources</b>		<b>52,574</b>		<b>54,120</b>	<b>4,140</b>	<b>16,593</b>	<b>4,555</b>	<b>770</b>	<b>202</b>	<b>89</b>	<b>26,350</b>	<b>80,470</b>	
<b>Facilities and Events</b>													
Special Projects/Events Coordinator - Longevity	110/15	53,959	110/15	55,545	4,249	17,030	4,555	770	207	979	27,790	83,335	
				10,000	765	3,066	-	-	-	176	4,007	14,007	
<b>Total Facilities and Events</b>		<b>53,959</b>		<b>65,545</b>	<b>5,014</b>	<b>20,096</b>	<b>4,555</b>	<b>770</b>	<b>207</b>	<b>1,155</b>	<b>31,797</b>	<b>97,342</b>	
<b>Police Department - Administration</b>													
Dispatcher I - VACANT	105/1	28,180	105/2	29,008	2,219	8,894	4,555	770	118	48	16,604	45,612	
Records Clerk I	105/7	33,531	105/8	34,517	2,641	10,583	4,555	770	136	57	18,742	53,259	
Records Clerk II	107/11	41,510	107/12	42,730	3,269	13,101	4,555	770	164	71	21,929	64,659	
Evidence Custodian	109/6	39,592	109/7	40,756	3,118	12,496	4,555	770	157	67	21,163	61,919	
Dispatch Supervisor	108/4	35,584	108/5	36,630	2,802	11,231	4,555	770	143	60	19,562	56,192	
Dispatcher I	105/1	28,180	105/2	29,008	2,219	8,894	4,555	770	118	48	16,604	45,612	
Accreditation/Grants Coordinator	110/1	35,966	110/2	37,023	2,832	11,351	4,555	770	144	61	19,714	56,737	
Dispatcher I	105/4	30,739	105/5	31,643	2,421	9,702	4,555	770	126	52	17,626	49,269	
Dispatcher I	105/3	29,862	105/4	30,739	2,352	9,425	4,555	770	123	51	17,276	48,015	
Dispatcher I	105/1	28,180	105/2	29,008	2,219	8,894	4,555	770	118	48	16,604	45,612	
Dispatcher I	105/1	28,180	105/2	29,008	2,219	8,894	4,555	770	118	48	16,604	45,612	
Victim Advocate	110/3	38,111	110/4	39,232	3,001	12,029	4,555	770	152	65	20,572	59,804	
Overtime		20,000		20,000	1,530	6,132				33	7,695	27,695	
<b>Total Police Department Administration - Full Time</b>		<b>417,614</b>		<b>429,302</b>	<b>32,842</b>	<b>131,624</b>	<b>54,665</b>	<b>9,240</b>	<b>1,616</b>	<b>708</b>	<b>230,694</b>	<b>659,996</b>	
Maintenance Technician (30hr week)	103P/1	19,169	103P/2	19,733	1,510	-	-	-	-	492	2,001	21,735	
Crime Analyst - Part Time	103P/1	12,780	103P/2	13,155	1,006	-	-	-	-	22	1,028	14,184	
<b>Total Police Department Administration - Part Time</b>		<b>31,950</b>		<b>32,889</b>	<b>2,516</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>514</b>	<b>3,030</b>	<b>35,918</b>	
<b>Total Police Department - Administration</b>		<b>449,564</b>		<b>462,191</b>	<b>35,358</b>	<b>131,624</b>	<b>54,665</b>	<b>9,240</b>	<b>1,616</b>	<b>1,222</b>	<b>233,724</b>	<b>695,914</b>	
<b>Police Department - Crossing Guards</b>													
Crossing Guard	101C/1	4,989	101C/2	5,138	393	-	-	-	-	114	507	5,646	
Crossing Guard	101C/1	4,988	101C/2	5,138	393	-	-	-	-	114	507	5,646	
Crossing Guard	101C/7	10,424	101C/8	10,737	821	-	-	-	-	239	1,060	11,797	
Crossing Guard	101C/2	5,139	101C/3	5,292	405	-	-	-	-	118	523	5,814	
Crossing Guard	101C/1	4,989	101C/2	5,138	393	-	-	-	-	114	507	5,646	
<b>Crossing Guard - VACANT</b>	<b>101C/2</b>	<b>6,423</b>	<b>101C/2</b>	<b>6,423</b>	<b>491</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>143</b>	<b>634</b>	<b>7,057</b>	
Crossing Guard	101C/1	4,989	101C/2	5,138	393	-	-	-	-	114	507	5,646	
<b>Total Police Department - Crossing Guards</b>		<b>41,940</b>		<b>43,004</b>	<b>3,290</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>956</b>	<b>4,246</b>	<b>47,250</b>	



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

Personnel Costs for Fiscal Year 2014-2015  
FY 2015 Payroll with 1 Step Increase

LEGEND:		Medical Insurance Waived
		Vacant but Funded
		Mid Year Change during 2014
		DROP Participant - no pension
		Status Change
		New Position for FY2015

Job Title	Converted Grade/ Step for FY2014	Annual Rate for FY2014	Annual Grade/ Step for FY2015	Annual Rate for FY2015 W/COLA	FICA	Pension	All Employee Insurances					Total Benefits	Total Position Costs
							Health Insurance	Dependent Subsidy	Life and EAP	Workers Comp	Total		
<b>Police Department - Part-time Patrol</b>													
Park Patrol - Sworn - CPIP/CRA	110SP/1	26,354	110SP/2	27,121	2,075	-	-	-	-	603	2,678	29,799	
Park Patrol - Sworn - CPIP/CRA	110SP/1	26,354	110SP/2	27,121	2,075	-	-	-	-	603	2,678	29,799	
Total Police Department - Part-time patrol		52,708		54,243	4,150	-	-	-	-	1,206	5,356	59,599	
<b>Police Department - Executive Sworn Officers</b>													
Chief of Police	122S/6	90,196	122S/7	93,480	7,151	26,427	4,555	770	334	2,079	41,317	134,797	
Deputy Chief of Police-25% CPIP/CRA	118S/5	73,636	118S/6	75,602	5,784	21,373	4,555	770	274	1,682	34,437	110,039	
<b>Police Lieutenant - New Unfunded</b>	<b>115S/5</b>		<b>115S/5</b>										
Police Lieutenant	115S/5	63,680	115S/6	65,361	5,000	18,478	4,555	770	240	1,454	30,496	95,857	
Total Police Department - Exective Sworn Officers		227,512		234,443	17,935	66,277	13,666	2,310	848	5,214	106,250	340,693	
<b>Police Department - Sworn Officers</b>													
Police Sergeant - DROP	113SO/9	52,496	113SO/10	54,039	4,134	-	4,555	770	202	1,202	10,863	64,902	
Police Sergeant - DROP	113SO/8	50,996	113SO/9	52,496	4,016	-	4,555	770	196	1,168	10,705	63,201	
Police Sergeant	113SO/7	49,540	113SO/8	50,996	3,901	14,417	4,555	770	191	1,134	24,969	75,965	
Police Sergeant	113SO/7	49,540	113SO/8	50,996	3,901	14,417	4,555	770	191	1,134	24,969	75,965	
Police Sergeant - Longevity	113SO/15	62,463	113SO/15	64,300	4,919	18,178	4,555	770	236	1,430	30,088	94,388	
Police Sergeant	113SO/12	57,263	113SO/13	59,947	4,509	16,664	4,555	770	218	1,311	28,028	86,975	
Corporal - CPIP/CRA	111SO/8	46,255	111SO/9	47,615	3,643	13,461	4,555	770	180	1,059	23,668	71,283	
Corporal - CPIP/CRA	111SO/7	44,934	111SO/8	46,255	3,539	13,076	4,555	770	175	1,029	23,144	69,399	
Corporal	111SO/7	44,934	111SO/8	46,255	3,539	13,076	4,555	770	175	1,029	23,144	69,399	
Corporal - CPIP/CRA	111SO/11	50,456	111SO/12	51,939	3,973	14,683	4,555	770	195	1,155	25,332	77,271	
Corporal	111SO/11	50,456	111SO/12	51,939	3,973	14,683	-	-	195	1,155	20,006	71,945	
Police Officer - CPIP/CRA	110SO/7	42,794	110SO/8	44,053	3,370	12,454	4,555	770	168	980	22,297	66,350	
Police Officer	110SO/7	42,794	110SO/8	44,053	3,370	12,454	4,555	770	168	980	22,297	66,350	
Police Officer	110SO/7	42,794	110SO/8	44,053	3,370	12,454	4,555	770	168	980	22,297	66,350	
Police Officer - SRO	110SO/6	41,573	110SO/7	42,795	3,274	12,098	-	-	164	952	16,488	59,283	
Police Officer - CPIP/CRA	110SO/4	39,232	110SO/5	40,385	3,089	11,417	4,555	770	156	898	20,886	61,271	
Police Officer - SRO	110SO/3	38,111	110SO/4	39,232	3,001	11,091	4,555	770	152	873	20,442	59,674	
Police Officer - CPIP/CRA	110SO/3	38,111	110SO/4	39,232	3,001	11,091	4,555	770	152	873	20,442	59,674	
Police Officer	110SO/3	38,111	110SO/4	39,232	3,001	11,091	4,555	770	152	873	20,442	59,674	
Police Officer	110SO/3	38,111	110SO/4	39,232	3,001	11,091	4,555	770	152	873	20,442	59,674	
Police Officer - CPIP/CRA	110SO/3	38,111	110SO/4	39,232	3,001	11,091	4,555	770	152	873	20,442	59,674	
Police Officer	110SO/2	37,022	110SO/3	38,111	2,915	10,774	4,555	770	148	848	20,011	58,122	
Police Officer	110SO/2	37,022	110SO/3	38,111	2,915	10,774	4,555	770	148	848	20,011	58,122	
Police Officer	110SO/1	35,966	110SO/2	37,023	2,832	10,466	4,555	770	144	823	19,592	56,615	
Police Officer	110SO/1	35,966	110SO/2	37,023	2,832	10,466	4,555	770	144	823	19,592	56,615	
Police Officer	110SO/1	35,966	110SO/2	37,023	2,832	10,466	4,555	770	144	823	19,592	56,615	
Police Officer	110SO/1	35,966	110SO/2	37,023	2,832	10,466	4,555	770	144	823	19,592	56,615	
Police Officer	110SO/1	35,966	110SO/2	37,023	2,832	10,466	-	-	144	823	14,267	51,290	
Police Officer	110SO/1	35,966	110SO/2	37,023	2,832	10,466	4,555	770	144	823	19,592	56,615	
Clothing Allowance		4,000		4,000	306	1,131	-	-	-	-	1,437	5,437	
Incentive Pay		24,000		24,000	1,836	6,785	-	-	-	534	9,155	33,155	
Overtime		78,000		78,000	5,967	22,051	-	-	-	1,735	29,752	107,752	
Total Police Department - Sworn Officers		1,464,955		1,504,914	115,126	395,322	132,107	22,329	5,342	33,383	703,608	2,208,522	
<b>TOTAL POLICE DEPARTMENT</b>		<b>2,236,679</b>		<b>2,298,794</b>	<b>175,858</b>	<b>593,223</b>	<b>200,437</b>	<b>33,879</b>	<b>7,805</b>	<b>41,983</b>	<b>1,053,185</b>	<b>3,351,979</b>	
<b>Code Enforcement</b>													
Code Enforcement Officer	109/1	34,253	109/2	35,259	2,697	10,810	4,555	770	139	621	19,593	54,852	
Code Enforcement Officer	109/14	49,921	109/15	51,389	3,931	15,756	4,555	770	193	906	26,111	77,500	
Total Code Enforcement		84,174		86,648	6,629	26,566	9,111	1,540	331	1,527	45,704	132,352	
<b>Public Works Administration</b>													
Deputy Director of Public Works	120/13	82,944	120/14	85,383	6,532	26,178	4,555	770	307	1,505	39,847	125,230	
Deputy Director of Administration	112/11	52,978	112/12	54,536	4,172	16,721	4,555	770	203	90	26,511	81,047	
Customer Service Rep II	105/1	28,180	105/2	29,008	2,219	8,894	4,555	770	118	48	16,604	45,612	
<b>Compliance/GIS Coordinator - VACANT</b>	<b>109/1</b>	<b>34,252</b>	<b>109/1</b>	<b>34,252</b>	<b>2,620</b>	<b>10,502</b>	<b>4,555</b>	<b>770</b>	<b>135</b>	<b>57</b>	<b>18,639</b>	<b>52,891</b>	
Director-Public Work	122S/4	83,970	122S/5	87,027	6,658	-	4,555	770	312	1,534	13,829	100,856	
Total Public Works Administration		282,324		290,206	22,201	62,295	22,777	3,850	1,075	3,233	115,430	405,636	
<b>Planning</b>													
<b>Planning Sup./Zoning Admin. - VACANT</b>	<b>120/3</b>	<b>62,079</b>	<b>120/3</b>	<b>62,079</b>	<b>4,749</b>	<b>19,033</b>	<b>4,555</b>	<b>770</b>	<b>229</b>	<b>102</b>	<b>29,439</b>	<b>91,518</b>	
Planning Technician	105/3	29,861	105/4	30,739	2,352	9,425	4,555	770	123	51	17,276	48,015	
Total Planning		91,940		92,818	7,101	28,458	9,111	1,540	352	153	46,714	139,532	





CITY OF PALMETTO, FLORIDA  
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LEGEND:		Medical Insurance Waived
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		New Position for FY2015

Job Title	Converted Grade/ Step for FY2014	Annual Rate for FY2014	Annual Grade/ Step for FY2015	Annual Rate for FY2015 W/COLA	FICA	Pension	All Employee Insurances					Total Benefits	Total Position Costs
							Health Insurance	Dependent Subsidy	Life and EAP	Workers Comp	Total		
<b>Fleet Management</b>													
Equipment Mechanic I	107/4	33,889	107/5	34,886	2,669	10,696	4,555	770	137	665	19,493	54,379	
Equipment Mechanic II	110/10	46,681	110/11	48,054	3,676	14,733	4,555	770	182	917	24,833	72,887	
Supervisor, Fleet Maint. - DROP	113/9	52,496	113/10	54,039	4,134	-	4,555	770	202	1,031	10,692	64,731	
Overtime		250		250	19	77	-	-	-	5	101	351	
<b>Total Fleet Management</b>		<b>133,316</b>		<b>137,229</b>	<b>10,498</b>	<b>25,506</b>	<b>13,666</b>	<b>2,310</b>	<b>520</b>	<b>2,618</b>	<b>55,118</b>	<b>192,347</b>	
<b>Parks and Recreation</b>													
Service Worker I	103/1	25,559	103/2	26,311	2,013	8,067	4,555	770	108	589	16,102	42,413	
Foreman	107/7	36,967	107/8	38,054	2,911	11,667	4,555	770	148	852	20,903	58,957	
Service Worker II	105/6	32,574	105/7	33,531	2,565	10,281	4,555	770	133	750	19,054	52,585	
Service Worker II	105/7	33,531	105/8	34,517	2,641	10,583	4,555	770	136	772	19,457	53,974	
Service Worker I	103/1	25,559	103/2	26,311	2,013	8,067	4,555	770	108	589	16,102	42,413	
Service Worker II	105/1	28,180	105/2	29,008	2,219	8,894	4,555	770	118	649	17,205	46,213	
Service Worker I	103/1	25,559	103/2	26,311	2,013	8,067	4,555	770	108	589	16,102	42,413	
Overtime		4,500		4,500	344	1,380	-	-	-	101	1,825	6,325	
<b>Total Parks and Recreation</b>		<b>212,428</b>		<b>218,543</b>	<b>16,719</b>	<b>67,005</b>	<b>31,888</b>	<b>5,390</b>	<b>859</b>	<b>4,891</b>	<b>126,751</b>	<b>345,294</b>	
<b>TOTAL GENERAL FUND FROM UNASSIGNED</b>		<b>3,765,484</b>		<b>3,896,218</b>	<b>298,061</b>	<b>1,007,116</b>	<b>350,766</b>	<b>59,288</b>	<b>13,592</b>	<b>57,252</b>	<b>1,786,074</b>	<b>5,682,291</b>	
<b>Building Department</b>													
Building Inspector - Longevity	112/15	59,489	112/15	61,238	4,685	18,775	4,555	770	226	1,079	30,090	91,328	
Permit Tech I	104/1	26,837	104/2	27,626	2,113	8,470	4,555	770	113	46	16,067	43,693	
Building Official	120/3	62,079	120/4	63,904	4,889	19,593	4,555	770	235	1,126	31,168	95,072	
<b>TOTAL GENERAL FUND FROM RESTRICTED</b>		<b>148,405</b>		<b>152,768</b>	<b>11,687</b>	<b>46,839</b>	<b>13,666</b>	<b>2,310</b>	<b>573</b>	<b>2,251</b>	<b>77,326</b>	<b>230,093</b>	
<b>SPECIAL REVENUE FUNDS</b>													
<b>COMMUNITY REDEVELOPMENT AGENCY (CRA) FUND</b>													
<b>CRA</b>													
Administrative Assistant	108/7	38,816	108/8	39,957	3,057	12,251	4,555	770	154	148	20,935	60,892	
Administrative Assistant	108/2	33,581	108/3	34,568	2,644	10,599	-	-	136	128	13,507	48,075	
CRA Director	122S/5	87,027	122S/6	90,196	6,900	27,654	4,555	770	323	334	40,536	130,732	
<b>Total CRA - Full Time</b>		<b>159,423</b>		<b>164,721</b>	<b>12,601</b>	<b>50,503</b>	<b>9,111</b>	<b>1,540</b>	<b>614</b>	<b>609</b>	<b>74,978</b>	<b>239,699</b>	
<b>Strategic Plan Specialist PT -</b>													
Temporary 31.5 Hrs week	103P/9	25,379	103P/10	26,125	1,999	-	-	-	-	97	2,095	28,221	
GIS Specialist - 31.5 Hrs. week	112P/9	39,371	112P/10	40,529	3,100	-	-	-	-	150	3,250	43,779	
Overtime		7,500		7,500	574	-	-	-	-	28	602	8,102	
<b>Total CRA - Part Time</b>		<b>72,250</b>		<b>74,154</b>	<b>5,673</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>274</b>	<b>5,947</b>	<b>80,101</b>	
<b>TOTAL CRA FUND</b>		<b>231,674</b>		<b>238,875</b>	<b>18,274</b>	<b>50,503</b>	<b>9,111</b>	<b>1,540</b>	<b>614</b>	<b>884</b>	<b>80,926</b>	<b>319,801</b>	
<b>ROAD AND BRIDGE FUND</b>													
<b>Streets Department</b>													
Sign Maintenance Tech	107/3	32,921	107/4	33,889	2,593	10,390	4,555	770	134	1,844	20,286	54,175	
<b>Service Worker I</b>	<b>103/1</b>	<b>25,560</b>	<b>103/2</b>	<b>26,311</b>	<b>2,013</b>	<b>8,067</b>	<b>4,555</b>	<b>770</b>	<b>108</b>	<b>1,431</b>	<b>16,945</b>	<b>43,256</b>	
Equipment Operator	106/1	29,589	106/2	30,459	2,330	9,339	4,555	770	122	1,657	18,774	49,233	
Equipment Operator	106/11	39,534	106/12	40,696	3,113	12,477	4,555	770	157	2,214	23,287	63,983	
Equipment Operator	106/1	29,589	106/2	30,459	2,330	9,339	4,555	770	122	1,657	18,774	49,233	
Overtime		3,500		3,500	268	1,073	-	-	-	190	1,531	5,031	
<b>TOTAL ROAD AND BRIDGE FUND</b>		<b>160,693</b>		<b>165,314</b>	<b>12,647</b>	<b>50,685</b>	<b>22,777</b>	<b>3,850</b>	<b>644</b>	<b>8,994</b>	<b>99,596</b>	<b>264,910</b>	
<b>TOTAL SPECIAL REVENUE FUNDS</b>		<b>392,366</b>		<b>404,189</b>	<b>30,920</b>	<b>101,189</b>	<b>31,888</b>	<b>5,390</b>	<b>1,257</b>	<b>9,878</b>	<b>180,522</b>	<b>584,711</b>	
<b>ENTERPRISE FUNDS</b>													
<b>SOLID WASTE FUND</b>													
<b>Solid Waste Department</b>													
Service Worker II	105/11	37,651	105/12	38,758	2,965	11,883	4,555	770	150	683	21,007	59,765	
Supervisor	112/6	45,833	112/7	47,180	3,609	14,465	4,555	770	179	831	24,410	71,590	
Overtime		100		100	8	31	-	-	-	2	40	140	
<b>TOTAL SOLID WASTE FUND</b>		<b>83,584</b>		<b>86,038</b>	<b>6,582</b>	<b>26,379</b>	<b>9,111</b>	<b>1,540</b>	<b>329</b>	<b>1,516</b>	<b>45,457</b>	<b>131,495</b>	
<b>WATER AND SEWER FUND</b>													
<b>Cross Connect</b>													
Service Worker II - DROP	105/9	35,532	105/10	36,576	2,798	-	4,555	770	143	1,007	9,274	45,850	
Service Worker II	105/1	28,180	105/2	29,008	2,219	8,894	4,555	770	118	799	17,355	46,363	
Overtime		1,000		1,000	77	307	-	-	-	28	411	1,411	
<b>Total Cross Connect</b>		<b>64,712</b>		<b>66,584</b>	<b>5,094</b>	<b>9,200</b>	<b>9,111</b>	<b>1,540</b>	<b>260</b>	<b>1,834</b>	<b>27,039</b>	<b>93,623</b>	
<b>Water Department</b>													
Equipment Operator	106/5	33,225	106/6	34,202	2,616	10,486	4,555	770	135	942	19,505	53,707	
Foreman - Cert conting	107/1	31,068	107/2	31,981	2,447	9,805	4,555	770	127	881	18,585	50,566	
<b>Service Worker I - VACANT</b>	<b>103/1</b>	<b>25,560</b>	<b>103/1</b>	<b>25,560</b>	<b>1,955</b>	<b>7,837</b>	<b>4,555</b>	<b>770</b>	<b>106</b>	<b>704</b>	<b>15,927</b>	<b>41,487</b>	
Supervisor of Water	112/11	52,978	112/12	54,536	4,172	16,721	-	-	203	1,502	22,598	77,134	
Overtime		8,000		8,000	612	2,453	-	-	-	220	3,285	11,285	
<b>Total Water Department</b>		<b>150,831</b>		<b>154,279</b>	<b>11,802</b>	<b>47,302</b>	<b>13,666</b>	<b>2,310</b>	<b>572</b>	<b>4,248</b>	<b>79,900</b>	<b>234,179</b>	



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Job Title	Converted Grade/Step for FY2014	Annual Rate for FY2014	Annual Grade/Step for FY2015	Annual Rate for FY2015 W/COLA	FICA	Pension	All Employee Insurances					Total Benefits	Total Position Costs
							Health Insurance	Dependent Subsidy	Life and EAP	Workers Comp	Total		
<b>Sewer Department</b>													
Utilities Foreman	107/10	40,324	107/11	41,510	3,176	12,727	4,555	770	160	871	22,258	63,768	
Service Worker I	103/1	25,559	103/2	26,311	2,013	8,067	4,555	770	108	552	16,065	42,376	
Equipment Operator	106/1	29,589	106/2	30,459	2,330	9,339	4,555	770	122	639	17,755	48,214	
Service Worker II	105/6	32,574	105/7	33,531	2,565	10,281	4,555	770	133	703	19,007	52,538	
Service Worker I	103/1	25,559	103/2	26,311	2,013	8,067	4,555	770	108	552	16,065	42,376	
<b>Service Worker I - VACANT</b>	<b>103/2</b>	<b>26,311</b>	<b>103/2</b>	<b>26,311</b>	<b>2,013</b>	<b>8,067</b>	<b>4,555</b>	<b>770</b>	<b>108</b>	<b>552</b>	<b>16,065</b>	<b>42,376</b>	
Supervisor - DROP	112/11	52,978	112/12	54,536	4,172	-	4,555	770	203	1,144	10,844	65,380	
Overtime		8,000		8,000	612	2,453	-	-	-	168	3,233	11,233	
<b>Total Sewer Department</b>		<b>240,894</b>		<b>246,969</b>	<b>18,893</b>	<b>59,000</b>	<b>31,888</b>	<b>5,390</b>	<b>943</b>	<b>5,179</b>	<b>121,293</b>	<b>368,262</b>	
<b>Customer Service Department</b>													
Customer Service Field Rep	103/1	25,560	103/2	26,311	2,013	8,067	4,555	770	108	725	16,238	42,549	
Customer Service Field Rep	103/7	30,413	103/8	31,307	2,395	9,599	4,555	770	125	862	18,306	49,613	
Customer Service Supervisor	112/6	45,833	112/7	47,180	3,609	14,465	4,555	770	179	78	23,656	70,836	
Customer Service Rep. II	105/2	29,009	105/3	29,861	2,284	9,155	4,555	770	120	49	16,935	46,796	
Customer Service Rep I	103/1	25,559	103/2	26,311	2,013	8,067	4,555	770	108	43	15,557	41,868	
<b>Customer Service Rep. II - VACANT</b>	<b>105/1</b>	<b>28,180</b>	<b>105/2</b>	<b>29,008</b>	<b>2,219</b>	<b>8,894</b>	<b>4,555</b>	<b>770</b>	<b>118</b>	<b>48</b>	<b>16,604</b>	<b>45,612</b>	
Overtime		2,000		2,000	153	613	-	-	27	55	848	2,848	
<b>Total Customer Service Department</b>		<b>186,554</b>		<b>191,978</b>	<b>14,686</b>	<b>58,860</b>	<b>27,332</b>	<b>4,620</b>	<b>785</b>	<b>1,860</b>	<b>108,144</b>	<b>300,122</b>	
<b>TOTAL WATER AND SEWER FUND</b>		<b>642,991</b>		<b>659,810</b>	<b>50,475</b>	<b>174,363</b>	<b>81,997</b>	<b>13,860</b>	<b>2,561</b>	<b>13,121</b>	<b>336,377</b>	<b>996,187</b>	
<b>STORMWATER FUND</b>													
<b>Stormwater Department</b>													
Stormwater Supervisor	112/11	52,978	112/12	54,536	4,172	16,721	4,555	770	203	2,967	29,388	83,924	
Inmate Services Coordinator	106/1	29,589	106/2	30,459	2,330	9,339	4,555	770	122	1,657	18,774	49,233	
Equipment Operator	106/1	29,589	106/2	30,459	2,330	9,339	4,555	770	122	1,657	18,774	49,233	
Service Worker I	103/1	25,559	103/2	26,311	2,013	8,067	4,555	770	108	1,431	16,945	43,256	
Foreman	107/3	32,921	107/4	33,889	2,593	10,390	4,555	770	134	1,844	20,286	54,175	
Overtime		4,500		4,500	344	1,380	-	-	-	245	1,969	6,469	
<b>TOTAL STORMWATER FUND</b>		<b>175,136</b>		<b>180,154</b>	<b>13,782</b>	<b>55,235</b>	<b>22,777</b>	<b>3,850</b>	<b>690</b>	<b>9,801</b>	<b>106,135</b>	<b>286,289</b>	
<b>TOTAL ENTERPRISE FUNDS</b>		<b>901,711</b>		<b>926,002</b>	<b>70,839</b>	<b>255,977</b>	<b>113,885</b>	<b>19,249</b>	<b>3,580</b>	<b>24,438</b>	<b>487,969</b>	<b>1,413,971</b>	
<b>CITY-WIDE TOTAL</b>		<b>5,207,966</b>		<b>5,379,176</b>	<b>411,507</b>	<b>1,411,120</b>	<b>510,204</b>	<b>86,237</b>	<b>19,002</b>	<b>93,819</b>	<b>2,531,890</b>	<b>7,911,067</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Personnel Costs for Fiscal Year 2014-2015**

FY 2015 Payroll with One Step Increase

	Annual Rate for FY2015	All Employee Insurances					Workers Comp	Total Benefits	Total Position Costs
		FICA	Pension	Health Insurance	Dependent and Retiree Subsidy	Life and EAP			
<b>Breakdown by Fund</b>									
General Fund	3,896,218	298,061	1,007,116	350,766	59,288	13,592	57,252	1,786,074	5,682,291
Building Department	152,768	11,687	46,839	13,666	2,310	573	2,251	77,326	230,093
CRA	238,875	18,274	50,503	9,111	1,540	614	884	80,926	319,801
Road and Bridge	165,314	12,647	50,685	22,777	3,850	644	8,994	99,596	264,910
Solid Waste	86,038	6,582	26,379	9,111	1,540	329	1,516	45,457	131,495
Water and Sewer	659,810	50,475	174,363	81,997	13,860	2,561	13,121	336,377	996,187
Stormwater	180,154	13,782	55,235	22,777	3,850	690	9,801	106,135	286,289
<b>Total Personnel Costs</b>	<b>5,379,176</b>	<b>411,507</b>	<b>1,411,120</b>	<b>510,204</b>	<b>86,237</b>	<b>19,002</b>	<b>93,819</b>	<b>2,531,890</b>	<b>7,911,067</b>

Breakdown by type	FY2014	FY2015	Increase (Decrease)
Total Wages	5,275,214	5,379,176	103,962
Total Benefits			
FICA	403,554	411,507	7,953
General Employee Pension Contribution	888,392	921,867	33,475
Police Department Pension Contribution	422,655	435,172	12,517
Non-pensioned Department Heads	52,675	54,081	1,406
Total Pension Contribution	1,363,722	1,411,120	47,398
Health Dental and Life Insurance	698,605	615,444	(83,161)
Workers Compensation	96,905	93,819	(3,086)
Total Benefits	2,562,786	2,531,890	(30,896)
<b>Total Cost of Payroll</b>	<b>7,838,000</b>	<b>7,911,067</b>	<b>73,067</b>

These personnel costs are based on:

- One step equal to 2.94% was given to employees in lieu of a 3% COLA in an attempt to alleviate compression within the positions.
- 3% COLA increase to Commission.
- The Mayor's salary was increased \$10,000 to \$55,000
- 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:

<b>Total Funded Positions</b>		<b>Vacant Positions - Full Time Funded</b>	<b>6</b>
Full Time Funded Positions	116	1- Dispatcher - 521 (PD)	
Part Time Funded Positions	13	2 - Service Worker I - 533 (Water); 535 (Sewer)	
Elected Officials	6	1 - Planner - 543 (Planning)	
Total Funded Positions	135	1 - Customer Service Rep. II - 536 (Customer Service)	
		1 - Compliance/GIS Coordinator - 540 (Public Works Admin)	
<b>Vacant - Unfunded</b>	<b>1</b>	<b>Vacant Positions - Part Time Funded</b>	<b>1</b>
1 - Lieutenant - 521 (PD)		1 - Crossing Guard - 521 (PD)	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**HISTORY OF STAFFING LEVELS**

<b>Position Title</b>	<b>Position Grade</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>GENERAL FUND</b>						
<b>* Part Time Positions</b>						
<b>Mayor and Commission</b>						
Commissioner	N/A	5	5	5	5	5
Mayor	N/A	1	1	1	1	1
Total Elected Officials		6	6	6	6	6
Executive Administrative Assistant	110	1	1	1	1	1
Total Mayor and Commission - Full Time		1	1	1	1	1
Total Mayor and Commission		7	7	7	7	7
<b>City Clerk</b>						
Deputy Clerk - Administration	112	1	1	1	1	1
City Clerk	122	1	1	1	1	1
Total City Clerk - Full Time		2	2	2	2	2
<b>Information Technology</b>						
IT Specialist	111	1	1	1	1	1
Total Information Technology - Full Time		1	1	1	1	1
<b>Finance</b>						
Deputy Clerk - Finance	120	1	1	1	1	1
Senior Accountant	115	1	1	1	1	1
Purchasing Agent	111	1	1	1	1	1
Warehouse Operator	103	1	1	1	1	1
Accountant	110	1	1	1	0	0
Accountant II	112	0	0	0	1	1
Purchasing Clerk	106	1	1	1	1	1
Account Clerk	105	1	0	0	0	0
Payroll Clerk	106	0	0	0	1	1
Total Finance - Full Time		7	6	6	7	7
* Payroll Clerk - Part Time		0	1	1	0	0
Total Finance - Part Time		0	1	1	0	0
Total Finance Department		7	7	7	7	7
<b>Human Resources</b>						
Human Resources Director	116	1	1	1	0	0
Human Resources Administrator	116	0	0	0	1	1
Total Human Resources - Full Time		1	1	1	1	1
<b>Events and Facilities</b>						
Special Projects/Events Coordinator	110	0	0	0	0	1
Total Information Technology - Full Time		0	0	0	0	1
<b>Police - Administration</b>						
Records Clerk	105	1	1	1	1	1
Records Clerk II	107	1	1	1	1	1
Maintenance Technician	107	1	0	0	0	0
Evidence Custodian	109	1	1	1	1	1
Dispatch Supervisor	108	1	1	1	1	1
Dispatcher II	107	1	1	1	1	0
Dispatcher I	105	4	4	4	5	6
Accreditation/Grants Coordinator	110	1	1	1	1	1
Victim Advocate	110	1	1	1	1	1
Total Police Administration - Full Time		12	11	11	12	12



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**HISTORY OF STAFFING LEVELS**

<b>Position Title</b>	<b>Position Grade</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
* Crime Analyst - Part Time	103	1	1	1	1	1
* Maintenance Technical - Part Time	107	1	1	1	1	1
* Citizens Patrol - Part Time	110	0	6	0	0	0
* Crossing Guards - Part Time	101	7	7	7	7	7
Total Police Administration - Part Time		9	15	9	9	9
<b>Police - Sworn Officers</b>						
Chief of Police	122	1	1	1	1	1
Deputy Chief of Police	118	1	1	1	1	1
Police Lieutenant	115	1	1	1	1	1
Police Sergeant	113	6	6	6	6	6
Corporal	111	4	4	4	5	5
Police Officer	110	22	22	22	21	21
Total Police - Sworn Officers - Full Time		35	35	35	35	35
* Sworn Officers - Part Time		0	4	3	2	2
Total Police - Sworn Officers - PartTime		0	4	3	2	2
Total Police Department - Full Time		47	46	46	47	47
Total Police Department - Part Time		9	19	12	11	11
Total Police Department		56	65	58	58	58
<b>Code Enforcement</b>						
Code Enforcement Director	112	1	1	1	0	0
Code Enforcement Officer	109	1	1	1	2	2
Total Code Enforcement - Full Time		2	2	2	2	2
<b>Public Works Administration</b>						
Director-Public Work	122	1	1	1	1	1
Deputy Director of Operations	120	1	0	0	0	0
Deputy Director of Public Works	120	0	1	1	1	1
Deputy Director Project Management & Engineering	120	1	0	0	0	0
Risk Manager/Safety Director	115	1	0	0	0	0
Project Manager	113	0	1	0	0	0
Deputy Director of Administration	112	1	1	1	1	1
Compliance/GIS Coordinator	109	0	0	0	0	1
Records Clerk II	107	1	1	0	0	0
Records Clerk I	105	0	0	1	1	0
Project Inspector/Locator	107	0	1	1	0	0
Customer Service Representative I	103	1	1	1	1	1
Total Public Works Administration - Full Time		7	7	6	5	5
<b>Engineering</b>						
Engineering Supervisor	108	1	0	0	0	0
CADD/Computer Support Specialist	109	1	0	0	0	0
Project Inspector	107	1	0	0	0	0
Total Engineering Department - Full Time		3	0	0	0	0



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**HISTORY OF STAFFING LEVELS**

<b>Position Title</b>	<b>Position Grade</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Planning</b>						
Planner	117	1	1	1	1	1
Planning Technician	105	1	1	1	1	1
Total Planning Department - Full Time		2	2	2	2	2
<b>Fleet Management</b>						
Fleet Maintenance Supervisor	113	1	1	1	1	1
Equipment Mechanic II	110	1	1	1	1	1
Equipment Mechanic I	107	1	1	1	1	1
Total Fleet Management - Full Time		3	3	3	3	3
<b>Parks and Recreation</b>						
Deputy Director Parks & Public Bldgs.	120	1	1	1	1	0
Supervisor	112	1	1	1	1	0
Foreman	107	1	1	1	1	1
Equipment Operator	106	1	1	0	0	0
Service Worker II	105	5	5	5	4	3
Service Worker I	103	1	1	1	2	3
Total Parks and Recreation - Full Time		10	10	9	9	7
<b>Building Department</b>						
Building Official	120	1	1	1	1	1
Deputy Building Official	114	1	0	0	0	0
Building Inspector	112	0	1	1	1	1
Permit Technician II	106	0	0	0	0	0
Permit Technician I	104	0	1	1	1	1
Total Building Department - Full Time		2	3	3	3	3
Total General Fund - Elected Officials		6	6	6	6	6
Total General Fund - Full Time		88	84	82	83	82
Total General Fund - Part Time		9	20	13	11	11
Total General Fund		103	110	101	100	99
<b>CRA FUND</b>						
<b>Community Redevelopment Agency (CRA)</b>						
CRA Director	122	1	1	1	1	1
Administrative Assistant	108	1	1	1	1	2
GIS Specialist	112	1	0	0	0	0
Total CRA - Full Time		3	2	2	2	3
* GIS Specialist - Part Time	112	0	0	1	1	1
* Strategic Plan Specialist - Part Time - Temporary	103	1	1	1	1	1
* Administrative Assistant - Part Time - Temporary	108	1	1	1	1	0
* Student Intern	100	1	2	2	0	0
Total CRA - Part Time		3	4	5	3	2
Total CRA Fund		6	6	7	5	5





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**HISTORY OF STAFFING LEVELS**

<b>Position Title</b>	<b>Position Grade</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>ROAD AND BRIDGE FUND</b>						
<b>Streets Department</b>						
Sign Maintenance Tech	107	1	1	1	1	1
Equipment Operator	106	2	2	3	3	3
Service Worker I	103	1	0	0	0	1
Service Worker II	105	0	1	1	1	0
Total Streets Department - Full Time		4	4	5	5	5
Total Road and Bridge Fund		4	4	5	5	5
<b>SOLID WASTE FUND</b>						
<b>Solid Waste Department</b>						
Supervisor	112	1	1	1	1	1
Service Worker II	105	0	0	0	0	1
Service Worker I	103	1	1	1	1	0
Total Solid Waste Department and Fund - Full Time		2	2	2	2	2
<b>WATER AND SEWER FUND</b>						
<b>Cross Connect - New in FY2010</b>						
Service Worker II	105	1	1	1	2	2
Service Worker I	103	1	1	1	0	0
Total Cross Connect - Full Time		2	2	2	2	2
<b>Water Department</b>						
Superintendent	117	1	0	0	0	0
Supervisor of Water	117	0	1	1	1	1
Utilities Foreman	107	1	1	1	1	1
Operator, Equipment	106	1	1	1	1	1
Service Worker II	105	0	0	0	0	0
Service Worker I	103	2	2	1	1	1
Customer Service Field	103	2	2	0	0	0
Total Water Department - Full Time		7	7	4	4	4
<b>Sewer Department</b>						
Supervisor	112	1	1	1	1	1
Foreman	107	0	1	1	1	1
Operator, Equipment	106	1	1	1	1	1
Service Worker II	105	3	3	3	3	1
Service Worker I	103	1	1	1	1	3
Total Sewer Department - Full Time		6	7	7	7	7



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**HISTORY OF STAFFING LEVELS**

<b>Position Title</b>	<b>Position Grade</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>	<b>FY 2015</b>
<b>Customer Service</b>						
Customer Service Supervisor	112	1	1	1	1	1
Customer Service Rep. II	105	1	1	1	2	2
Customer Service Rep. I	103	1	2	2	1	1
Customer Service/Rep/Receptionist	103	1	0	0	0	0
Customer Service Field	103	0	0	3	2	2
Total Customer Service - Full Time		4	4	7	6	6
* Customer Service Rep/Receptionist - Part Time	103	0	0	0	0	0
Total Customer Service - Part Time		0	0	0	0	0
Total Customer Service Department		4	4	7	6	6
Total Water and Sewer Fund - Full Time		19	20	20	19	19
Total Water and Sewer Fund - Part Time		0	0	0	0	0
Total Water and Sewer Fund		19	20	20	19	19
<b>STORMWATER FUND</b>						
<b>Stormwater</b>						
Stormwater Supervisor	112	1	1	1	1	1
Foreman	107	1	1	1	1	1
Inmate Services Coordinator	106	0	0	0	0	1
Operator, Equipment	106	1	1	1	1	1
Service Worker II	105	1	1	1	1	0
Service Worker I	103	1	1	1	1	1
Total Stormwater Department and Fund - Full Time		5	5	5	5	5
<b>Total Elected Officials</b>		<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>
<b>Total Full Time Employees</b>		<b>121</b>	<b>117</b>	<b>116</b>	<b>116</b>	<b>116</b>
<b>Total Part Time Employees</b>		<b>12</b>	<b>24</b>	<b>18</b>	<b>14</b>	<b>13</b>
<b>Total City Employees</b>		<b>139</b>	<b>147</b>	<b>140</b>	<b>136</b>	<b>135</b>



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"Someone is sitting in the shade today because someone planted a tree a long time ago."*

*Warren Buffett*



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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### **General Fund Fund #001**

The 2015 fiscal year will present one large change to the budgetary accounts. The City has implemented a new Enterprise Resource Planning (ERP) system and has recreated its chart of accounts as a result. All detailed budget information includes the new account number and description associated with the information. To assist in the conversion of information, a crosswalk of accounts by fund is included in the appendix section of this document.

- 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
- Events and Facilities – Cost Center 579
- 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 2015 fiscal year will present one large change to the budgetary accounts. The City has implemented a new Enterprise Resource Planning (ERP) system and has recreated its chart of accounts as a result. All detailed budget information includes the new account number and description associated with the information. To assist in the conversion of information, a crosswalk of accounts by fund is included in the appendix section of this document.

#### New Account Structure

The 2015 fiscal year will present one large change to the budgetary accounts. The City has implemented a new Enterprise Resource Planning (ERP) system and has recreated its chart of accounts as a result. All detailed budget information includes the new account number and description associated with the information. To assist in the conversion of information, a crosswalk of accounts by fund is included in the appendix section of this document.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>GENERAL FUND</b>					
<b>BEGINNING FUND BALANCES</b>	<b>7,616,614</b>	<b>7,570,099</b>	<b>7,570,099</b>	<b>6,781,980</b>	<b>-10.41%</b>
<b>REVENUE/SOURCES</b>					
Property Taxes	3,305,145	3,605,359	3,631,285	3,750,609	4.03%
Utility Service Taxes	1,454,016	1,356,189	1,437,894	1,390,718	2.55%
Business Taxes	73,319	61,800	64,300	61,800	0.00%
Permits, Fees and Assessments	964,238	993,000	1,029,600	1,101,600	10.94%
Impact Fees	13,781	-	6,174	-	0.00%
Intergovernmental Revenue	1,184,022	1,172,667	1,214,109	1,244,808	6.15%
Grants	24,349	30,446	29,544	14,680	-51.78%
Charges for Services	745,486	766,941	706,014	744,993	-2.86%
Fines and Forfeitures	61,545	41,677	51,945	40,400	-3.06%
Interest Revenue	(5,841)	30,283	29,436	29,836	-1.48%
Miscellaneous Revenue	160,997	218,341	184,001	187,389	-14.18%
Transfers In	1,596,661	840,197	840,199	820,099	-2.39%
Debt/Lease Proceeds	84,178	160,000	160,000	220,100	37.56%
Non-Revenue Sources	-	1,169,296	-	275,122	-76.47%
<b>TOTAL REVENUES/SOURCES</b>	<b>9,661,896</b>	<b>10,446,196</b>	<b>9,384,501</b>	<b>9,882,154</b>	<b>-5.40%</b>
<b>EXPENSES - DEPARTMENTAL</b>					
Mayor & City Commission	193,988	199,113	198,851	224,487	12.74%
City Clerk	2,298,269	1,655,913	1,639,829	1,741,617	5.18%
Information Technology	291,832	319,330	320,754	327,473	2.55%
City Attorney	234,502	235,162	220,074	233,239	-0.82%
Finance	523,527	561,427	561,289	579,647	3.25%
Human Resources	128,284	137,983	155,406	145,323	5.32%
Events and Facilities	-	80,271	78,699	154,605	92.60%
Police Department	3,603,484	3,799,591	3,766,797	3,874,922	1.98%
Code Enforcement	137,895	151,874	146,827	152,850	0.64%
Public Works Administration	527,232	545,536	513,491	541,193	-0.80%
Planning Department	162,455	171,857	128,784	154,700	-9.98%
Fleet Maintenance	218,280	227,044	211,453	215,860	-4.93%
Parks & Landscaping	672,960	639,008	555,346	543,495	-14.95%
Building Department	241,222	250,530	232,691	255,111	1.83%
Grants - Non-Capital	14,646	5,346	5,344	32,211	502.53%
Capital Expenses	213,515	282,714	280,566	262,900	-7.01%
Debt Service	184,413	209,095	209,089	239,091	14.35%
Transfers Out	61,907	915,830	947,330	185,733	-79.72%
<b>TOTAL EXPENDITURES</b>	<b>9,708,411</b>	<b>10,387,624</b>	<b>10,172,620</b>	<b>9,864,457</b>	<b>-5.04%</b>
Excess Revenue Over (Under)	(46,515)	58,572	(788,119)	17,697	-69.79%
<b>Fund Balance, End of Year</b>	<b>7,570,099</b>	<b>7,628,671</b>	<b>6,781,980</b>	<b>6,799,677</b>	<b>-10.87%</b>

\*\* 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  
2014-2015 BUDGET**

<b>001-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>GENERAL FUND REVENUE/SOURCES</b>						
	<b>Locally Levied Taxes</b>					
000-311.1010	Prior Period Property Taxes	12,703	12,500	2,951	2,800	-77.60%
000-311.1010	Current Property Taxes	3,292,442	3,592,859	3,628,334	3,747,809	4.31%
	<b>Total Ad Valorem Taxes</b>	<b>3,305,145</b>	<b>3,605,359</b>	<b>3,631,285</b>	<b>3,750,609</b>	<b>4.03%</b>
000-314.1000	Electric Utility Tax	943,661	870,000	950,000	945,000	8.62%
000-314.4000	Natural Gas Utility Tax	15,137	14,750	14,455	14,750	0.00%
000-314.8000	Propane Utility Tax	27,231	25,000	27,000	25,000	0.00%
000-315.0000	Communications Services Tax	467,987	446,439	446,439	405,968	-9.07%
	<b>Total Utility Service Taxes</b>	<b>1,454,016</b>	<b>1,356,189</b>	<b>1,437,894</b>	<b>1,390,718</b>	<b>2.55%</b>
000-316.0000	Local Business Tax	68,048	60,000	61,000	60,000	0.00%
000-316.0500	Local Business Tax Collected by FLOC	4,505	1,000	2,500	1,000	0.00%
000-316.3100	Local Business Tax Penalties	766	800	800	800	0.00%
	<b>Total Business Tax</b>	<b>73,319</b>	<b>61,800</b>	<b>64,300</b>	<b>61,800</b>	<b>0.00%</b>
	<b>TOTAL TAXES</b>	<b>4,832,480</b>	<b>5,023,348</b>	<b>5,133,479</b>	<b>5,203,127</b>	<b>3.58%</b>
<b>PERMITS, FEES AND ASSESSMENTS</b>						
000-322.1100	Building Department Permits	138,035	150,000	175,000	240,000	60.00%
000-367.0100	Building Department Administrative Fees	10,475	7,500	19,000	25,000	233.33%
000-329.0300	Building Permit Surcharges	4,046	3,500	6,000	6,600	0.00%
000-323.1000	Electricity Franchise Fees	802,827	820,000	820,000	820,000	0.00%
000-323.4000	Natural Gas Franchise Fees	8,855	12,000	9,600	10,000	-16.67%
	<b>TOTAL PERMITS, FEES AND ASSESSMENTS</b>	<b>964,238</b>	<b>993,000</b>	<b>1,029,600</b>	<b>1,101,600</b>	<b>10.94%</b>
<b>IMPACT FEES</b>						
000-324.1100	Impact Fees - Residential Law Enforcement	1,700	-	1,250	-	0.00%
000-324.1200	Impact Fees - Commercial Law Enforcement	1,042	-	-	-	
000-324.6100	Impact Fees - Residential Parks	7,936	-	3,981	-	0.00%
000-324.7100	Impact Fees - Residential General Government	1,924	-	943	-	
000-324.7200	Impact Fees - Commercial General Government	1,179	-	-	-	0.00%
	<b>IMPACT FEES</b>	<b>13,781</b>	<b>-</b>	<b>6,174</b>	<b>-</b>	<b>0.00%</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
000-335.1200	State Revenue Sharing Proceeds	280,554	273,612	273,612	290,826	6.29%
000-335.4000	Mobile Home Licenses	32,392	38,000	31,000	32,000	-15.79%
000-335.4100	State Revenue/Motor Fuel Tax Refund	12,076	11,000	11,729	11,000	0.00%
000-335.5000	State Revenue/Alcohol Beverage License	10,137	11,500	10,429	10,200	-11.30%
000-335.8000	State Revenue/Local Government Half Cent Sales Tax	848,863	838,555	887,339	900,782	7.42%
	<b>INTERGOVERNMENTAL REVENUE</b>	<b>1,184,022</b>	<b>1,172,667</b>	<b>1,214,109</b>	<b>1,244,808</b>	<b>6.15%</b>





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>001-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>GENERAL FUND REVENUE/SOURCES</b>						
<b>GRANTS</b>						
000-331.2400-9006	Bulletproof Vest Grant	4,576	1,568	1,568	2,153	37.31%
000-331.2400-9016	PD In-Car Technology Grant	4,280	-	-	-	0.00%
000-331.2400-9017	PD Rapid ID/Interview Room	15,493	-	314	-	0.00%
000-331.2400-9018	PD License Plate Reader Program	-	13,750	13,750	-	-100.00%
000-331.2400-9020	DHSMV Safety Data Improvement Grant	-	15,128	13,912	-	-100.00%
000-331.2400-9021	PD E-Ticketing Project	-	-	-	12,527	0.00%
	<b>GRANTS</b>	<b>24,349</b>	<b>30,446</b>	<b>29,544</b>	<b>14,680</b>	<b>-51.78%</b>
<b>CHARGES FOR SERVICES</b>						
000-341.0213	CRA Reimbursement - IT	-	7,000	7,000	-	-100.00%
000-341.0221	CRA Reimbursement - PD	530,526	650,461	650,461	646,755	-0.57%
000-341.0223	CRA Reimbursement - CE	30,880	-	-	-	0.00%
000-341.0240	CRA Reimbursement - PW Administration	8,500	-	-	-	0.00%
000-341.1000	AG Museum Insurance Reimbursement	2,296	2,966	2,944	2,425	-18.24%
000-341.2100	Engineering Fees Pass Thru Revenue	3,335	15,000	3,000	-	-100.00%
000-341.2150	Legal Ads Pass Thru Revenue	2,919	5,000	600	-	-100.00%
000-341.2200	Zoning Fees/Variances	3,849	2,535	10,000	10,000	294.48%
000-341.3000	Notary Fee	230	150	100	100	-33.33%
000-341.3200	Reproduction of Maps & Publications	736	300	300	300	0.00%
000-341.3224	Building Maps/Reproduction	-	-	200	400	100.00%
000-341.4100	Recording Fees	391	250	125	100	-60.00%
000-341.9023	Abandoned/Vacant Property Registration	21,600	2,000	7,500	2,000	0.00%
000-341.9521	PBA Administrative Fee	106	150	150	150	0.00%
000-342.0400	Fingerprint/Copying/IDs-PD	4,552	3,500	4,000	3,000	-14.29%
000-342.2010	School Resource Officer	113,408	57,995	-	59,463	2.53%
000-343.8200	Locate Cemetery Spaces	2,825	300	300	300	0.00%
000-347.4600	Culture/Recreation-July4th Fireworks	19,333	19,334	19,334	20,000	3.44%
	<b>CHARGES FOR SERVICES</b>	<b>745,486</b>	<b>766,941</b>	<b>706,014</b>	<b>744,993</b>	<b>-2.86%</b>
<b>FINES AND FORFEITURES</b>						
000-351.2125	Judgment-Fines & Forfeiture-Criminal	13,442	10,000	13,800	11,000	10.00%
000-351.3000	Judgment-Fines/Law Enforcement Education	3,000	2,000	2,900	2,500	25.00%
000-354.1000	Violation-Local Ordinance	1,500	900	900	900	0.00%
000-354.2500	Violation-Local Ordinance/Code Enforcement	-	2,000	2,600	2,000	0.00%
000-354.2550	Violation - Lot Clearing - Pass Thru	2,554	3,000	3,000	3,000	0.00%
000-359.0300	PD Abandoned Property	18,105	5,027	745	-	-100.00%
000-359.1000	Traffic Infractions	22,177	18,000	26,000	20,000	11.11%
000-359.2000	Forfeits/Restitution	767	750	2,000	1,000	33.33%
	<b>FINES AND FORFEITURES</b>	<b>61,545</b>	<b>41,677</b>	<b>51,945</b>	<b>40,400</b>	<b>-3.06%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>001-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>GENERAL FUND REVENUE/SOURCES</b>						
<b>INTEREST REVENUE</b>						
000-361.0100	Investment Earnings	(9,227)	22,036	22,036	22,036	0.00%
000-361.0200	Interest Revenue - Impact Fees	1,460	1,247	800	800	-35.85%
000-361.0900	Interest Revenue - Accounts Receivable	1,926	7,000	6,600	7,000	0.00%
	<b>INTEREST REVENUE</b>	<b>(5,841)</b>	<b>30,283</b>	<b>29,436</b>	<b>29,836</b>	<b>-1.48%</b>
<b>MISCELLANEOUS REVENUE</b>						
000-362.1000	Special Function Revenue - Parks	1,987	2,000	1,800	2,000	0.00%
000-362.2000	Rents- Cell Tower (Non Taxable)	16,230	16,555	16,555	16,890	2.02%
000-362.4000	Rents-Heritage Park - Taxable	1,235	1,000	2,000	1,500	50.00%
000-362.4100	Rents-Park - Taxable	10,024	9,000	9,500	9,000	0.00%
000-362.4300	Rents-Submerged Land	74,294	75,000	75,613	77,125	2.83%
000-362.5000	Rents-Banners/Signage	1,975	2,000	1,800	2,000	0.00%
000-362.8900	Rents-Billboard	2,663	2,663	2,663	2,663	0.00%
000-364.4100	Disposition Of Assets	4,050	4,000	3,600	3,000	0.00%
000-364.5000	Sales of Scrap Metal	2,637	-	553	-	0.00%
000-366.0026	PD Special Programs	200	3,000	3,000	-	-100.00%
000-369.0200	Other Misc Revenue/Srv Fire District	34,188	32,000	28,530	29,000	-9.38%
000-369.0400	Other Misc Revenue/EMS-Manatee County	22,220	20,000	5,600	3,000	-85.00%
000-369.1700	Other Misc Revenue/NSF Check Charges	100	-	60	-	0.00%
000-369.6800	Other Misc Revenue/Refund Exp Prior Year	5,778	-	-	-	0.00%
000-369.7400	Other Misc Revenue/Insurance Reimbursement	5,151	7,420	9,545	-	0.00%
000-369.7401	Other Misc Revenue/Insurance Premium Refund	12,140	11,601	14,412	9,109	-21.48%
000-369.8000	Unclassified Revenue	-	-	121	-	0.00%
000-369.8001	Over/Short Cash	1,058	-	24	-	0.00%
000-369.8002	Over/Short Central Stores Inventory	(30,192)	-	(3,631)	-	0.00%
000-369.8003	Over/Short Shop Materials	(2,124)	-	(144)	-	0.00%
000-369.8004	Over/Short Inventory Fuel	(4,877)	-	500	-	0.00%
000-369.9000	Cemetery Spaces	1,660	800	-	800	0.00%
000-369.9521	PD Take Home Vehicle Reimbursement	600	1,300	1,300	1,300	0.00%
	<b>MISCELLANEOUS REVENUE</b>	<b>160,997</b>	<b>188,339</b>	<b>173,401</b>	<b>157,387</b>	<b>-16.43%</b>
<b>OTHER FINANCING SOURCES</b>						
<b>Transfers</b>						
000-381.7065	Transfer-In From Trailer Park	-	30,000	10,600	30,000	0.00%
000-381.8212	Transfer-in from CRA	45,939	45,798	45,798	49,410	7.89%
000-382.0010	Transfer-in from Building Department	61,907	96,830	96,830	66,733	-31.08%
000-382.3010	Transfer-in from Capital Projects Fund	800,000	-	-	-	
000-382.3070	Transfer-In from Road and Bridge	126,771	132,144	132,144	132,400	0.19%
000-382.4030	Transfer-In from Solid Waste	47,049	34,967	34,967	39,611	13.28%
000-382.4321	Transfer-In from Water & Sewer	401,208	421,725	421,725	422,091	0.09%
000-382.4400	Transfer-In from Stormwater	93,511	98,200	98,200	99,603	1.43%
000-382.4600	Transfer-In from Reuse	20,276	10,535	10,535	10,253	-2.68%
	<b>TOTAL TRANSFERS</b>	<b>1,596,661</b>	<b>870,199</b>	<b>850,799</b>	<b>850,101</b>	<b>-2.31%</b>
<b>Debt/Lease Proceeds</b>						
000-383.7000	Capital Lease Inception	84,178	160,000	160,000	220,100	37.56%
	<b>TOTAL DEBT/LEASE PROCEEDS</b>	<b>84,178</b>	<b>160,000</b>	<b>160,000</b>	<b>220,100</b>	<b>37.56%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

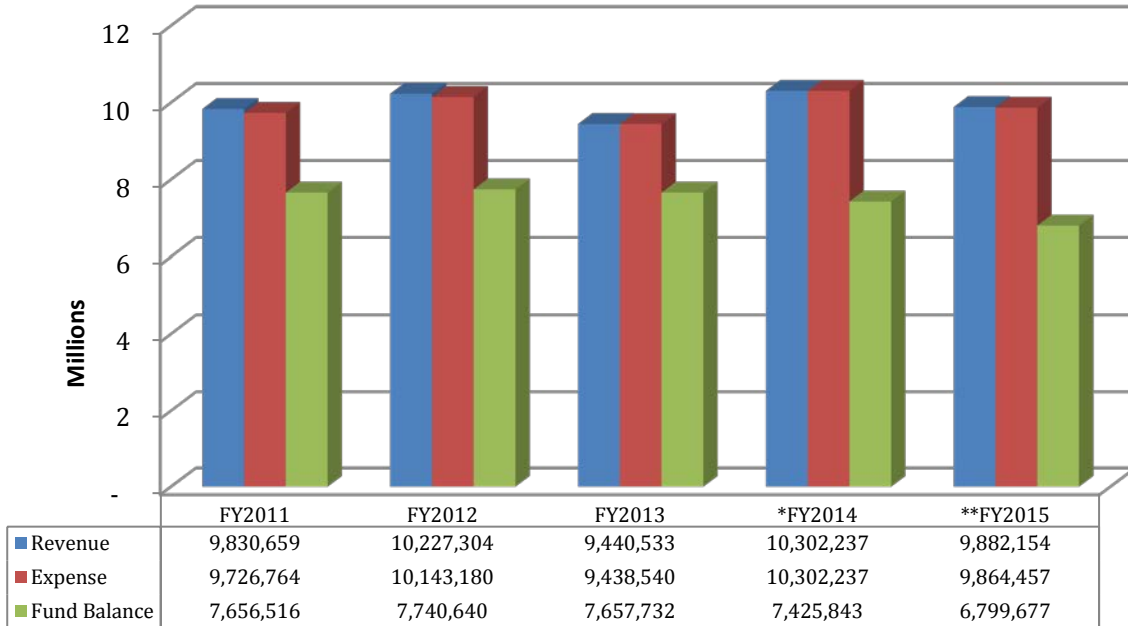
<b>001-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>GENERAL FUND REVENUE/SOURCES</b>						
<b><u>Non Revenue Sources</u></b>						
000-399.0000	Funding from Fund Balance for Outstanding Encumbrances	-	26,655	-	-	-100.00%
000-399.0001	Funding from Fund Balance for Contingencies	-	46,500	-	46,500	0.00%
000-399.6000	Funding from Fund Balance for Capital	-	42,922	-	27,000	-37.10%
000-399.7524	Funding from Building Dept Reserve	-	186,360	-	50,244	-73.04%
000-399.7525	Funding from Law Enforcement Reserve	-	22,909	-	15,378	0.00%
000-399.7572	Funding from Tree/Landscape Reserve	-	1,200	-	1,200	0.00%
000-399.9301	Funding from Equity - Capital Projects	-	212,000	-	119,000	0.00%
000-399.9460	Funding from Equity - ASR Well	-	500,000	-	-	-100.00%
000-399.9512	Funding from Fund Balance - General Government Impact Fees	-	100,000	-	-	0.00%
000-399.9521	Funding from Fund Balance - Law Enf. Impact Fees	-	30,750	-	-	-100.00%
000-399.9572	Funding from Fund Balance - Parks Impact Fees	-	-	-	15,800	100.00%
<b>TOTAL NON REVENUE SOURCES</b>		<b>-</b>	<b>1,169,296</b>	<b>-</b>	<b>275,122</b>	<b>-76.47%</b>
<b>TOTAL OTHER FINANCING SOURCES</b>		<b>1,680,839</b>	<b>2,199,495</b>	<b>1,010,799</b>	<b>1,345,323</b>	<b>-38.83%</b>
<b>TOTAL GENERAL FUND REVENUE</b>		<b>9,661,896</b>	<b>10,446,196</b>	<b>9,384,501</b>	<b>9,882,154</b>	<b>-5.40%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

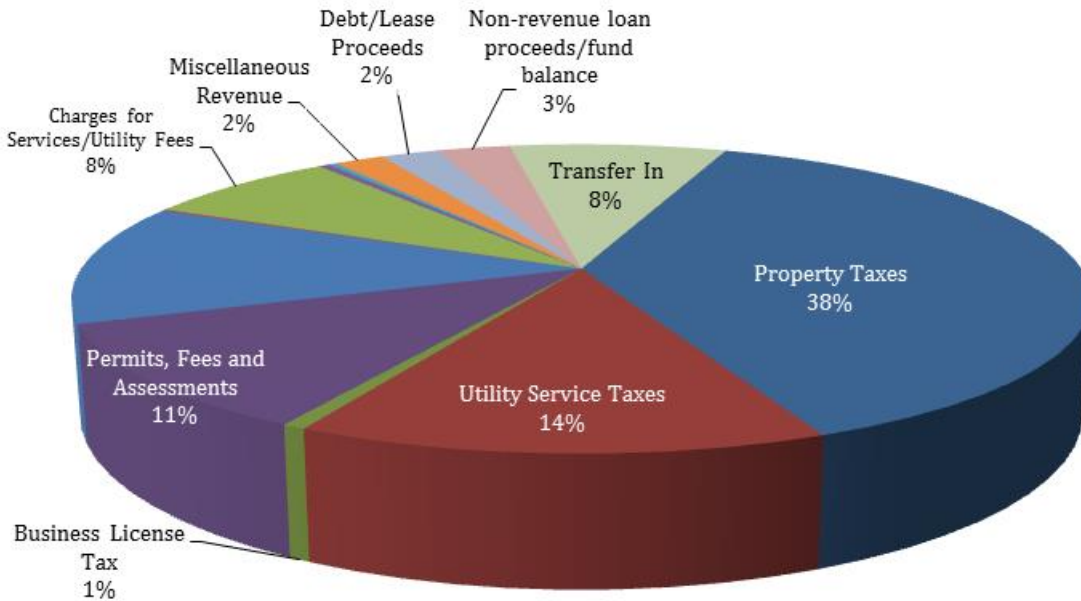
**GENERAL FUND - 001**

**5-Year Revenue, Expense and Fund Balance**



\*Projected \*\*Estimated

**FY 2015 Revenues By Source**

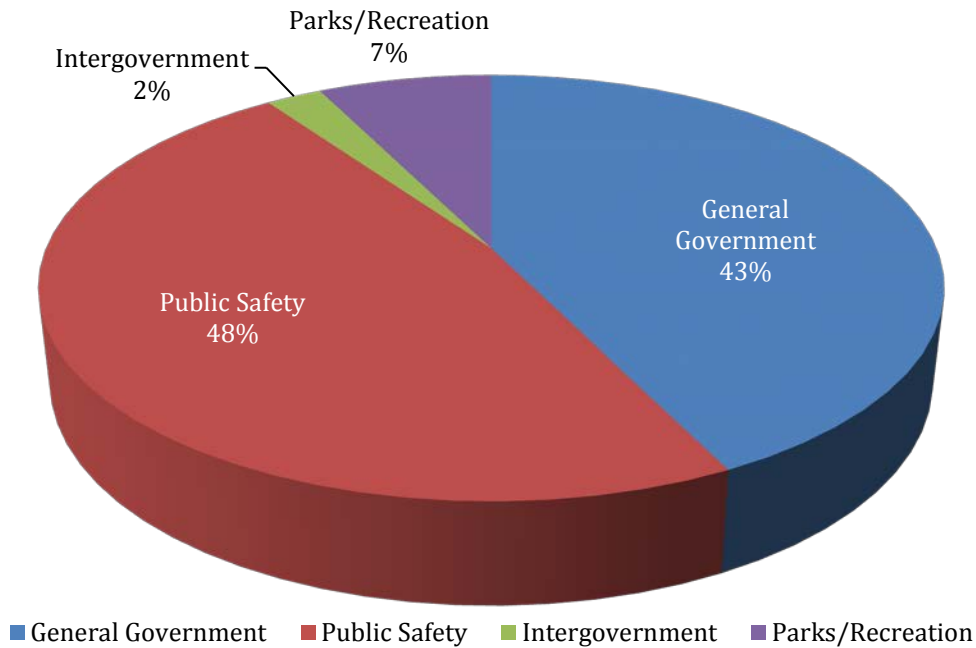




**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**GENERAL FUND – 001**

**FY2015 Budgeted Expenditures By Function**



- **General Government** expenditures total \$4,210,454; Departments in this category are Mayor/Commission, City Clerk, City Attorney, IT, Finance, HR, Public Works Administration, Planning and Grants.
- **Public Safety** expenditures \$4,687,918; Departments in this category are Police, Building Department and Code Enforcement.
- **Intergovernmental** expenditures \$234,989; this represents Fleet Maintenance.
- **Parks/Recreation** expenditures \$751,096; this represents the Parks and Recreation Department.
- **Total General Fund expenses are \$9,864,457. Overall Decrease by 4% or \$437,780 from FY14.**



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

**GENERAL FUND - 001**  
**Revenue Analysis and Forecasting**

**Revenue Trends**

The General Fund is estimated to receive \$9,864,457 in FY2015 of which 76% or \$7,487,735 is generated from Ad Valorem Taxes (38% - \$3,750,609), Utility Service Tax (14% - \$1,390,718), Intergovernmental (13% - \$1,244,808) and Permit, Fees and Assessments (11% - \$1,101,600).

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 stability of 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 - \$3,750,609 (38% of General Fund Revenue)***

Ad Valorem Tax is a locally levied tax imposed on property based on the assessed value of \$ 682,858,047. The millage rate for fiscal year 2015 is 5.7171 per \$1,000 of assessed value. The current rate was unchanged from the previous fiscal year. However, this fiscal year, the millage rate is 2.29% greater than the rolled back rate of \$5.5889.

The ad valorem taxes make up 38% of the city’s general fund revenues as shown the previous page and 22.7% overall revenue. As illustrated by the chart below, ad valorem taxes are expected to slightly increase though fiscal year 2017. The economy is improving, foreclosures are still pending completion, and minor increases in assessed values; this caused a 4% increase in the city’s tax base for the fiscal year 2015 budget year. This trend is expected to continually increase at 2% over the next few years as our county is showing an increase in sales and economic growth.



Figure 2





**CITY OF PALMETTO, FLORIDA  
2014-2015 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's millage rate is 5.7171 for FY 2015 did not change from the previous year.

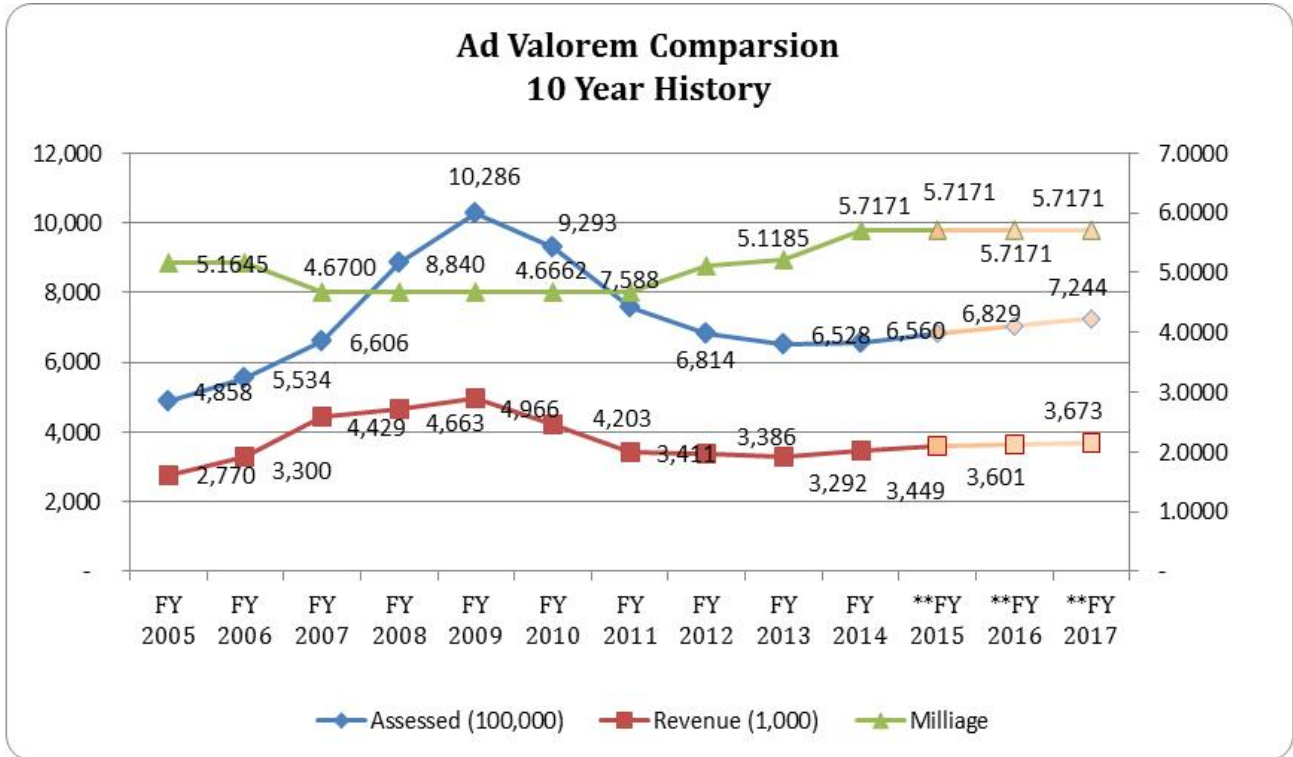


Figure 3

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.

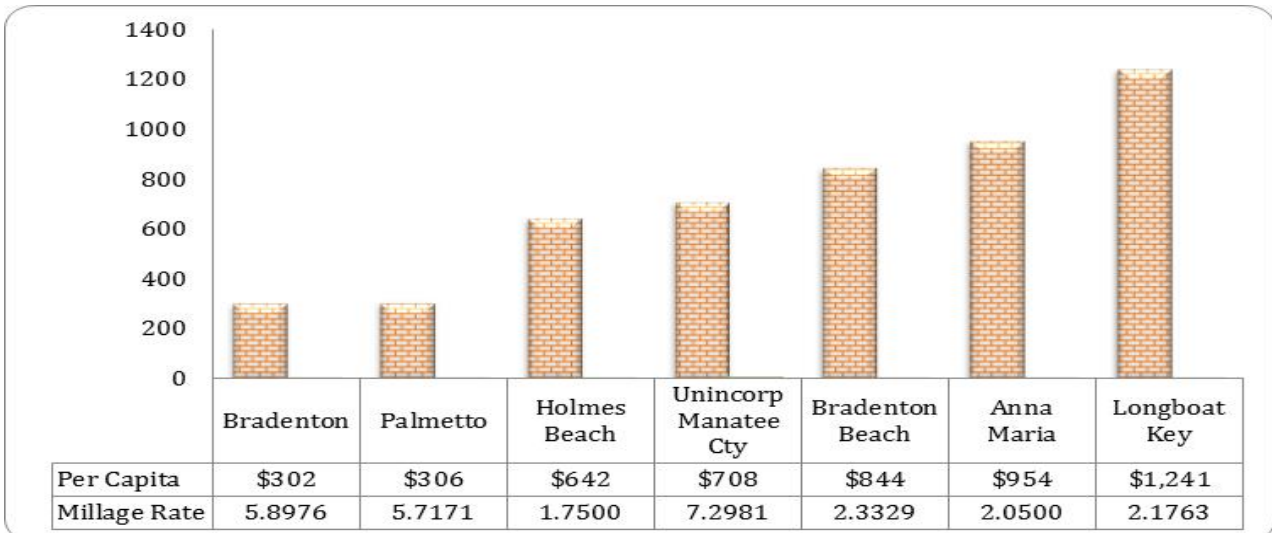


Figure 4



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Utility Service Taxes – General Fund - \$1,390,718 (14.07% 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 \$945,000 and \$405,968 respectively and account for 97% of the total utility service taxes.

**Florida Power and Light**

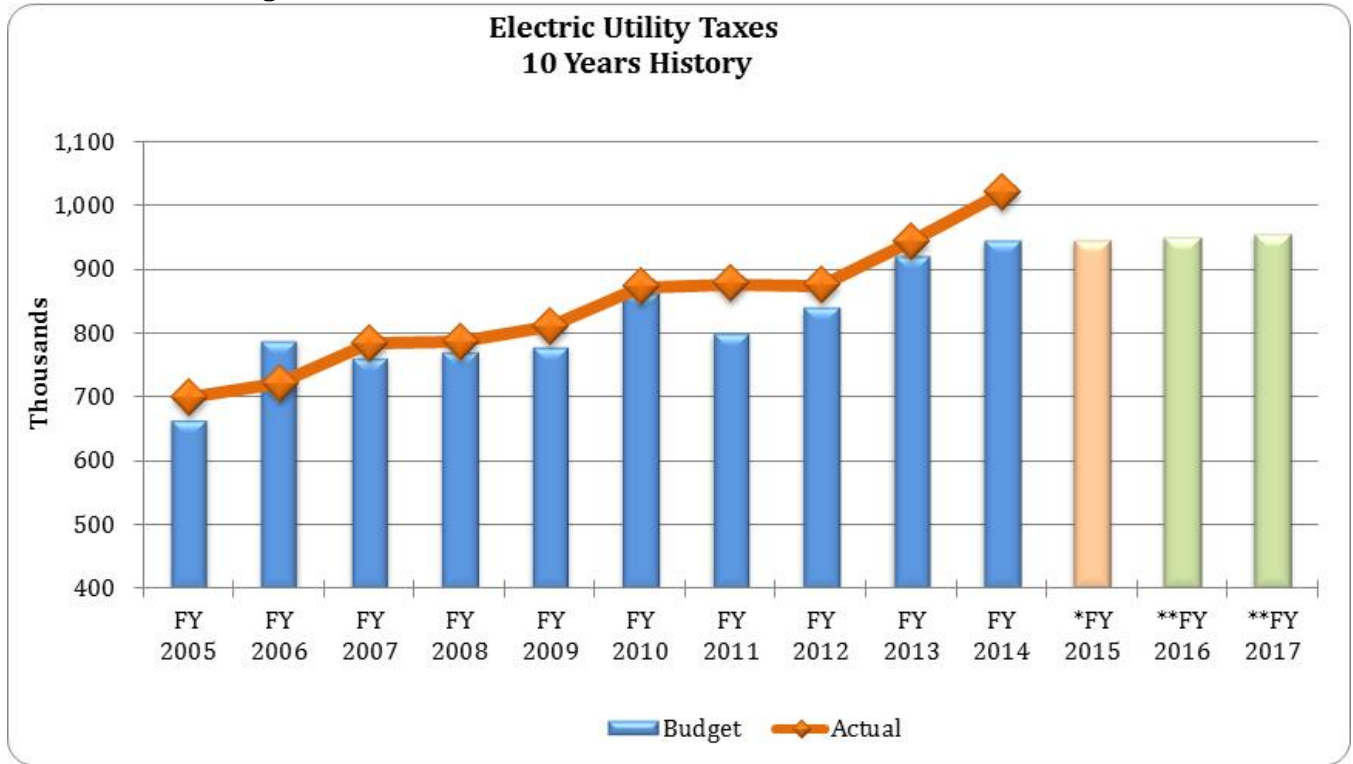


Figure 5

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 2015. These projections are made by overall revenues collected in the past 4 years.



**CITY OF PALMETTO, FLORIDA  
2014-2015 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.

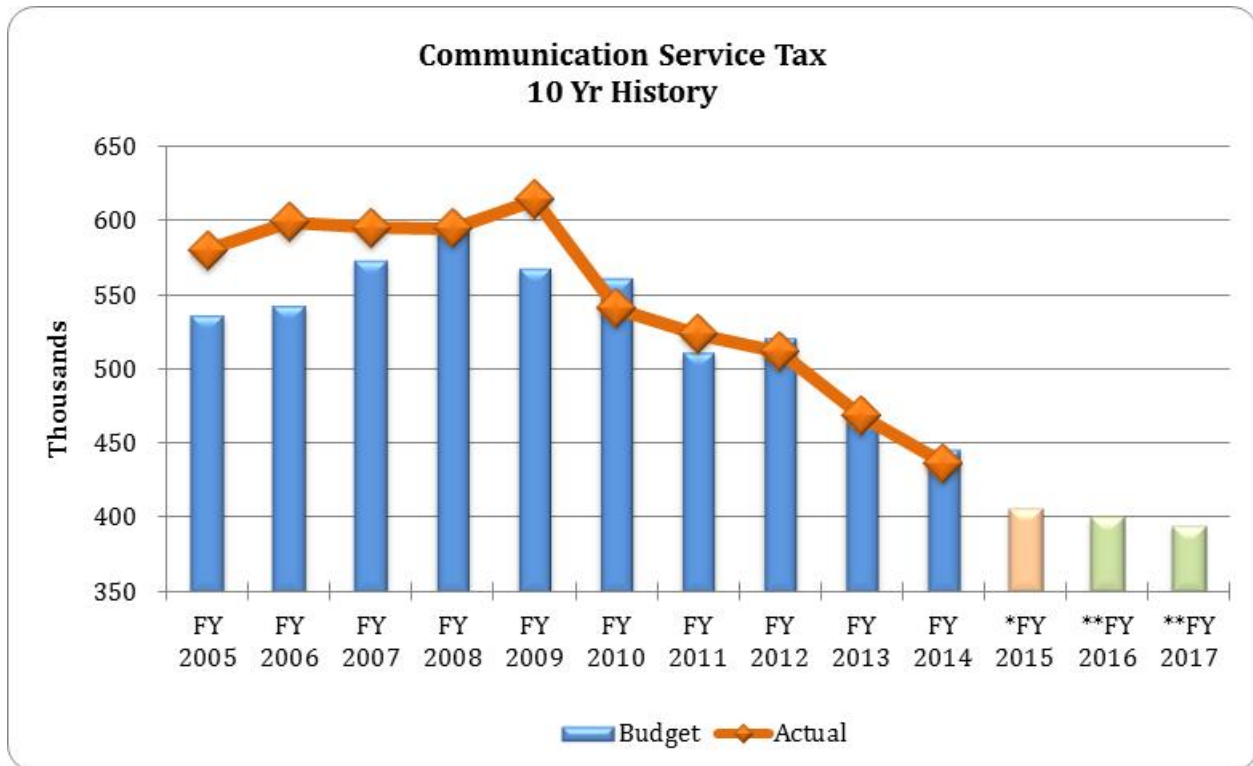


Figure 6

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% as of FY2014. (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 2015. There is discussion of this tax being reduced further dependent on the outcome of pending litigation with wireless communication services.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Intergovernmental Revenues – General Fund - \$1,244,808 (13% 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 \$900,782, or 72% 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 2015.

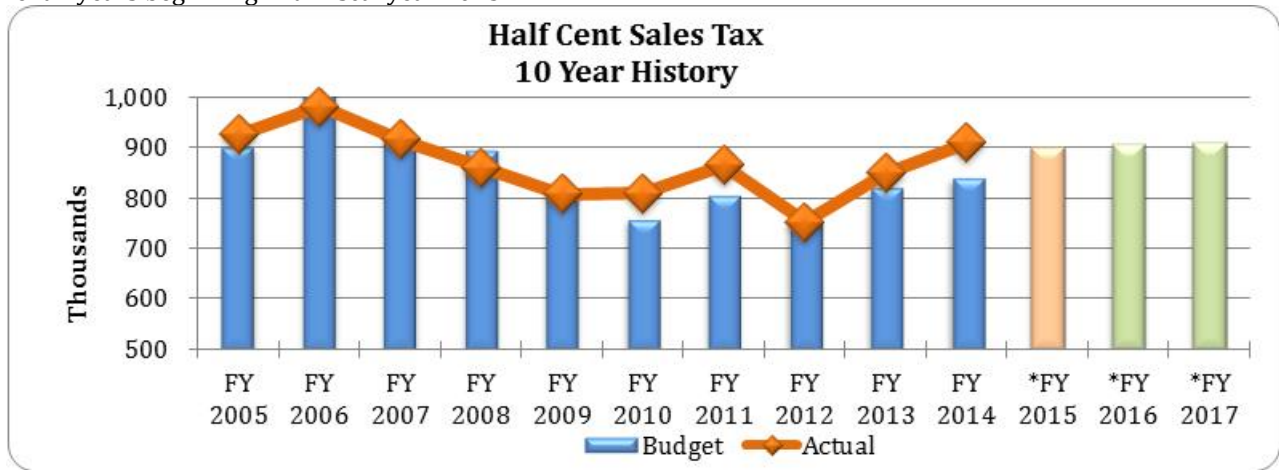


Figure 7  
**State (Municipal) Revenue Share - State**

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 \$290,826 of the General Fund Intergovernmental Revenue.

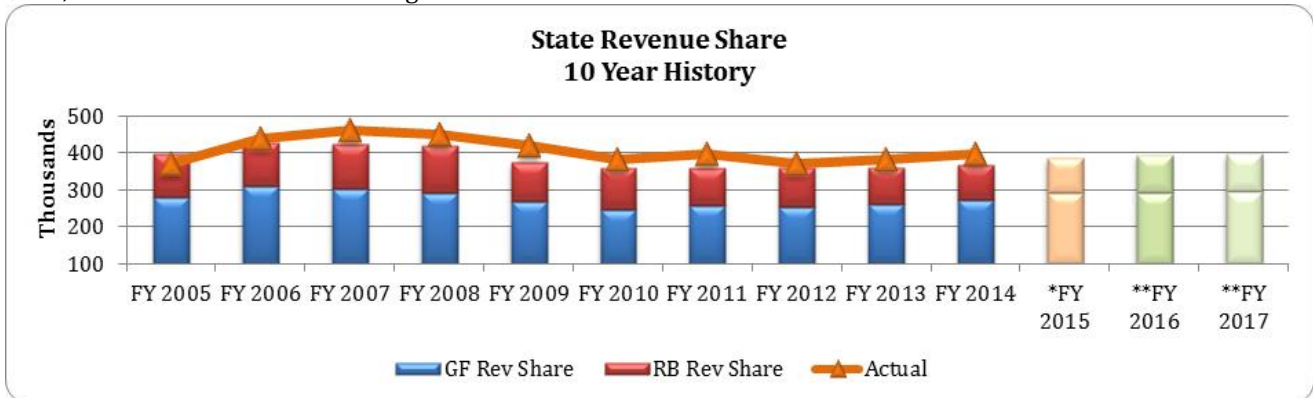


Figure 8



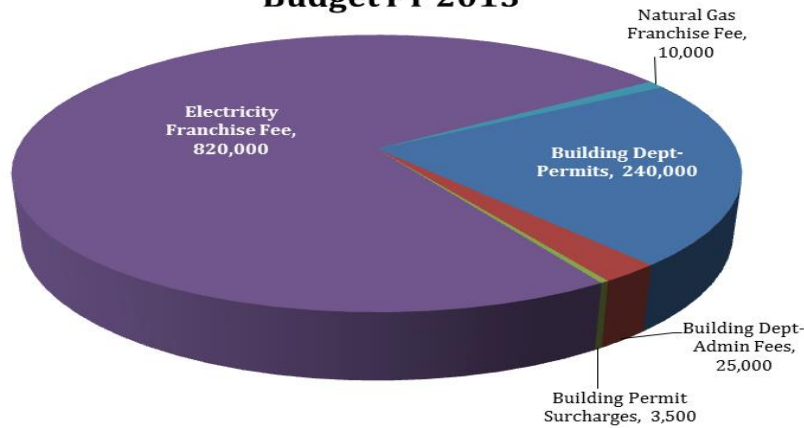
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Permit, Fees and Assessments – General Fund - \$1,101,600 (11% of General Fund Revenues)**

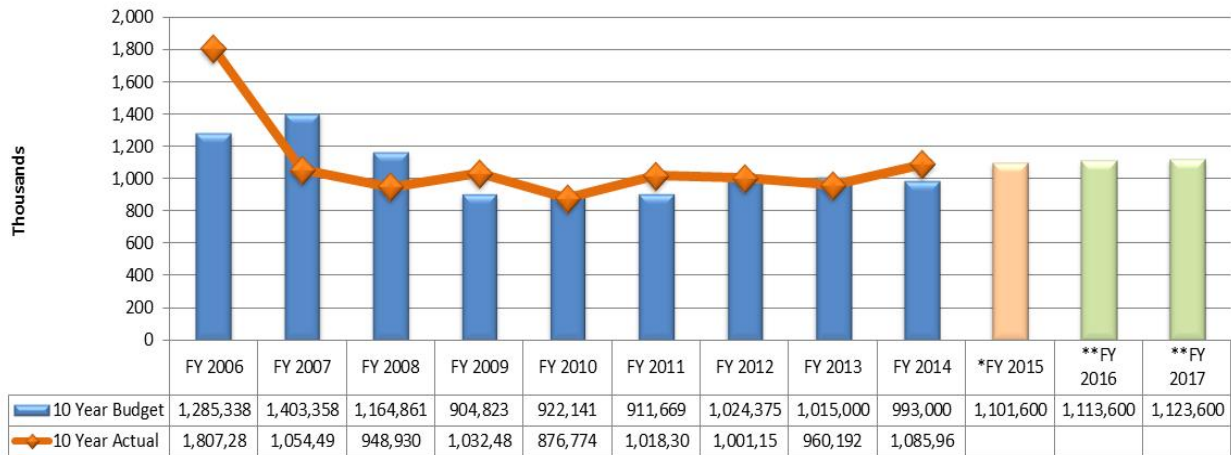
Permit, Fees and Assessments are sources of fees and assessment as determined by the City Commission and F.S. § 166.201. The Electricity Franchise Fee is the largest revenue sources for permit, fees and assessments, budgeted at \$820,000 or 74% of the total permit, fees and assessments revenues. Electricity 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. In addition, the Building Department is showing a revenue increase for the next fiscal year. This is due to the revision of the Building Department Fee Structure.

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 FY2015:

**Permit, Fees and Assesments  
Budget FY 2015**



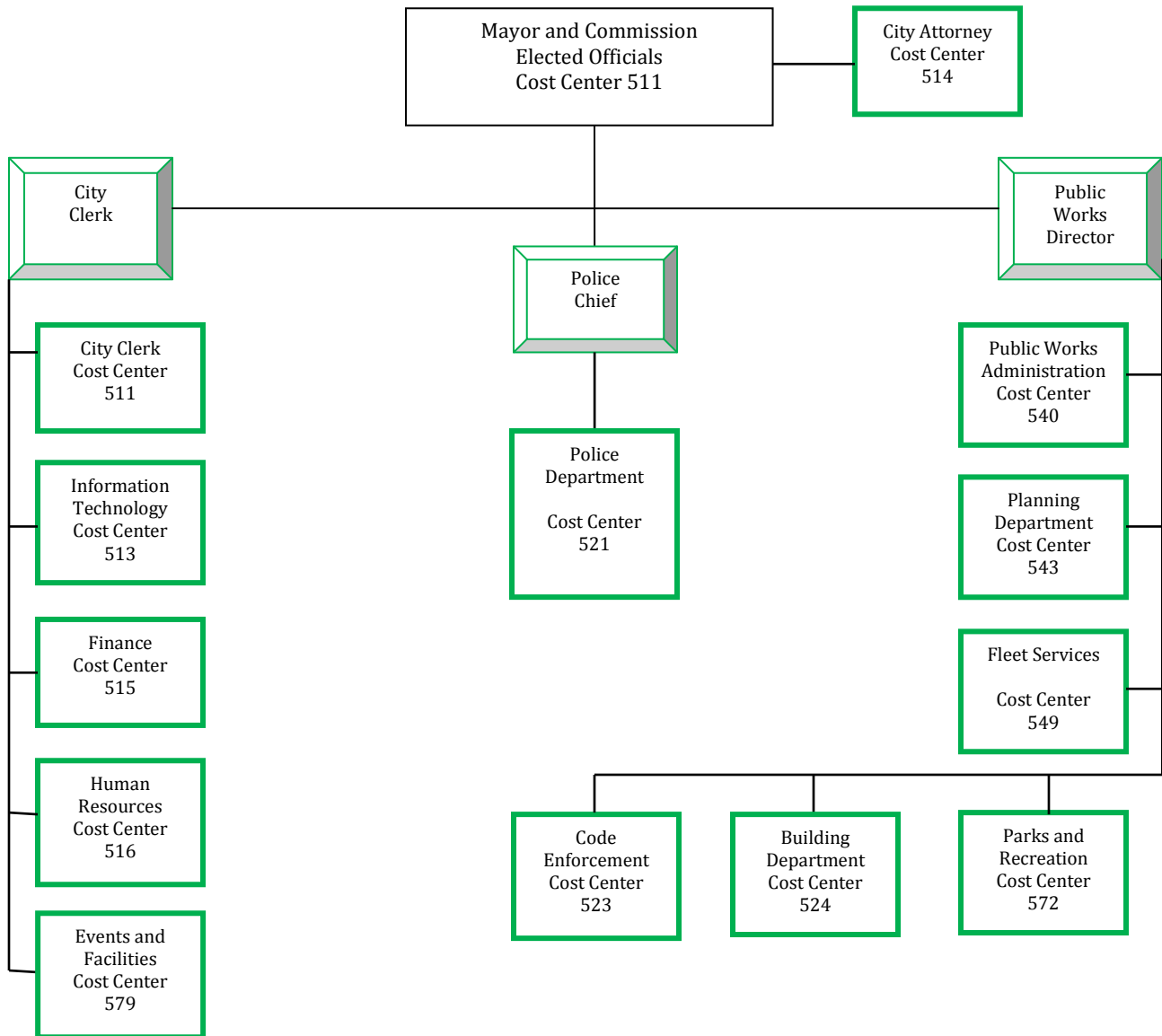
**Permit, Fees and Assessments  
10 Year History**



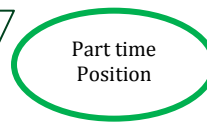


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**GENERAL FUND ORGANIZATIONAL CHART**



**LEGEND**

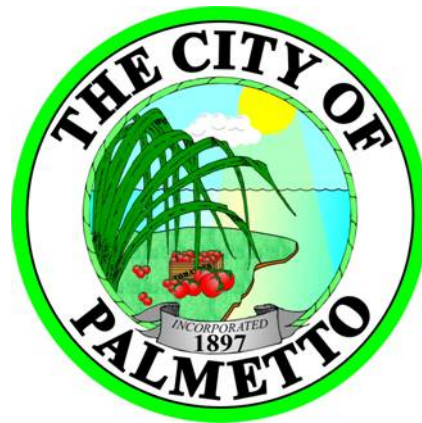






CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"It is the greatest of all mistakes to do nothing because you can only do a little.  
Do what you can."*

*Sydney Smith*





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Mayor and Commission - 511**

Fund: General Fund  
Department: City Clerk

Contact Hours: Monday through Friday 8:00 to 5:00  
Location: City Hall - 516 8<sup>th</sup> Avenue West, Palmetto, FL 34221

Primary Duties

- The Mayor serves as the Chief Executive Officer of the City supervising and directing the Department Heads.
- The Mayor and Commission:
  - Act as the legislative and policy making body of elected officials.
  - Adopt annual operating and capital budgets.
  - Represent the City on area boards and committees.
- The Executive Administrative Assistant serves as the assistant to the Mayor and Commission, Public Information Officer and Clerk of the Code Enforcement Board.

Future Challenges or Issues facing the Cost Center

- 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 allow citizen input and share important information with the public.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. To hold meetings to gather public input.
2. Disseminate correct information to the public via public meetings, media and/or mailings.
3. Review and update city ordinances.
4. Seek grant/ funding opportunities to enhance City dollars.
5. Continue the City's commitment to improving our storm water quality through the use of low impact design in City projects.

Workload Measures:

Actual                      Projected                      Goal  
FY2013                      FY2014                      FY2015

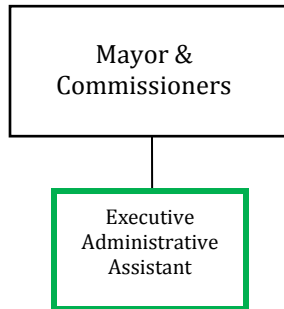


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

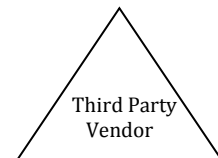
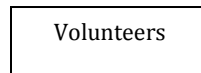
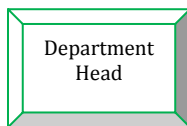
**MAYOR AND COMMISSION  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015 W/COLA</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Commissioner	N/A	8,193	640	8,834	N/A
Commissioner	N/A	8,193	640	8,834	N/A
Commissioner	N/A	8,193	640	8,834	N/A
Commissioner	N/A	8,193	640	8,834	N/A
Commissioner	N/A	8,193	640	8,834	N/A
Mayor	N/A	55,000	9,808	64,808	N/A
Executive Administrative Asst	110/8	44,053	22,443	66,496	1.00
Matching deferred compensation		6,847	524	7,370	
Mayor vehicle allowance		3,600	275	3,875	
<b>Total Mayor and Commission</b>		<b>150,466</b>	<b>36,252</b>	<b>186,718</b>	<b>1.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Mayor and City Commission**

<b>001- 511-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>MAYOR &amp; CITY COMMISSION EXPENSES</b>						
512.0100	Regular Salaries	121,526	127,569	128,063	140,018	9.76%
515.2000	Vehicle Allowance	3,600	3,600	3,600	3,600	0.00%
521.0100	FICA Taxes	9,427	10,034	10,015	11,511	14.72%
522.2100	Retirement General Employee	12,236	13,395	13,463	13,507	0.84%
522.2500	Matching Deferred Compensation	-	-	-	6,847	100.00%
523.0100	Health and Dental Insurance	10,507	10,318	10,318	9,110	-11.71%
523.0200	Health Insurance - Dependent Summary	1,704	1,744	1,743	1,540	-11.70%
523.0300	Life Insurance & EAP	218	315	159	353	12.06%
524.0100	Workers' Compensation	199	210	211	231	10.00%
	<b>PERSONNEL EXPENSES</b>	<b>159,417</b>	<b>167,185</b>	<b>167,572</b>	<b>186,717</b>	<b>11.68%</b>
531.0300	Membership Dues	-	9,760	9,760	9,810	0.51%
540.5100	Travel and Per Diem	5,272	6,550	6,000	8,485	29.54%
541.1100	Communications	2,268	1,880	1,641	2,880	53.19%
545.1200	Insurance	4,634	3,978	3,978	6,550	64.66%
546.3400	Repair & Maintenance	152	1,250	1,250	1,250	100.00%
547.5100	Printing and Binding	1,057	800	800	1,560	95.00%
551.1200	Office Supplies	251	200	200	200	0.00%
552.2300	Operating Expenses	10,596	1,310	1,450	1,925	46.95%
552.4200	Small Tools/Equipment	640	2,600	2,600	400	-84.62%
554.0100	Non-Capitalized Equipment	7,428	-	-	-	0.00%
555.1300	Technical/Training	2,273	3,600	3,600	4,710	30.83%
	<b>OPERATING EXPENSES</b>	<b>34,571</b>	<b>31,928</b>	<b>31,279</b>	<b>37,770</b>	<b>18.30%</b>
564.0100	Machinery and Equipment	9,831	8,000	8,000	-	-100.00%
564.0200	Office Furniture	-	-	-	4,200	0.00%
	<b>CAPITAL PURCHASES</b>	<b>9,831</b>	<b>8,000</b>	<b>8,000</b>	<b>4,200</b>	<b>-47.50%</b>
	<b>TOTAL EXPENSES</b>	<b>203,819</b>	<b>207,113</b>	<b>206,851</b>	<b>228,687</b>	<b>10.42%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Mayor & Commission  
Fund: 001 and Department: 511

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
512.0100 Regular Salaries				
Commissioner	1	8,193	8,193	303
Commissioner	1	8,193	8,193	1513
Commissioner	1	8,193	8,193	1498
Commissioner	1	8,193	8,193	36
Commissioner	1	8,193	8,193	1311
Executive Administrative Asst	1	44,053	44,053	338
Mayor	1	55,000	55,000	1467
		<b>Total</b>	<b>\$140,018</b>	
515.2000 Vehicle Allowance				
Mayor Vehicle Allowance	1	3,600	3,600	
		<b>Total</b>	<b>\$3,600</b>	
521.0100 FICA Taxes				
FICA Taxes	1	11,511	11,511	
		<b>Total</b>	<b>\$11,511</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	13,507	13,507	
		<b>Total</b>	<b>\$13,507</b>	
522.2500 Matching Deferred Comp				
City contribution for def comp	1	6,847	6,847	
		<b>Total</b>	<b>\$6,847</b>	
523.0100 Health Insurance				
Health Insurance	2	4555	9,110	
		<b>Total</b>	<b>\$9,110</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	2	770	1,540	
		<b>Total</b>	<b>\$1,540</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	353	353	
		<b>Total</b>	<b>\$353</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	231	231	
		<b>Total</b>	<b>\$231</b>	
531.0300 Membership Dues				
Economic Development Council	1	5,000	5,000	Annual Dues- October
FACE Membership	1	35	35	Mayor
FL League of Mayors	1	275	275	Annual Dues- Oct
FLOC Membership	1	1,600	1,600	Annual Dues- October
Manasota League of Cities	1	500	500	Annual Dues-Oct
Manatee Chamber of Commerce	1	400	400	Annual Dues- October
Tampa Bay Regional Plan Council	1	2,000	2,000	Annual Dues-October
		<b>Total</b>	<b>\$9,810</b>	



CITY OF PALMETTO, FLORIDA  
 FY 2014-2015 ITEMIZED BUDGET

Mayor & Commission  
 Fund: 001 and Department: 511

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
540.5100 Travel and Per Diem				
EMO Training - Basic	1	300	300	New Commissioner
EMO Training Advance	1	300	300	Comm Davis
FACE Conference	2	400	800	Mayor
FLOC Annual Conf-Commission	5	1000	5,000	4night/meals/mileage
FLOC Annual Conf-Mayor	1	1,000	1,000	4night/meals/mileage
Manatee County 4H	1	85	85	
Misc Travel-Mayor	1	1,000	1,000	Misc Meals/Mileage
		<b>Total</b>	<b>\$8,485</b>	
541.1100 Communications				
PDA Cell Service-Commissioner	12	60	720	Williams
PDA Cell Service-Commissioner	12	60	720	Smith
PDA Cell Service-Commissioner	12	60	720	Davis
PDA Cell Service-Mayor	12	60	720	
		<b>Total</b>	<b>\$2,880</b>	
545.1200 Insurance				
D-6 Accident Mayor & Comm	6	65	390	Oct 13
Gen Liab, Auto, Property Ins	4	1540	6,160	Quarterly
		<b>Total</b>	<b>\$6,550</b>	
546.3400 Repair & Maintenance				
Repairs to Chambers	1	750	750	As needed
Repairs to Mayor's Office	1	500	500	As needed
		<b>Total</b>	<b>\$1,250</b>	
547.5100 Printing and Binding				
Business Cards	6	60	360	Mayor/Commission
Flyers/Mailings for Mayor	1	200	200	
Promotional Advertising	1	500	500	Commission and Mayor
Supplies	1	500	500	Supplies w/new logo
		<b>Total</b>	<b>\$1,560</b>	
551.1200 Office Supplies				
Office Supplies	1	200	200	
		<b>Total</b>	<b>\$200</b>	
552.2300 Operating Expenses				
Awards/Certs/Plaques	1	750	750	Citizen Awards
Business Observer Subscription	1	40	40	
City Shirts-Mayor/Commission	6	35	210	1 per person
Event Supplies	3	265	795	Parades
Florida Trend Subscripton	4	10	40	
Periodicals	3	30	90	Various
		<b>Total</b>	<b>\$1,925</b>	
552.4200 Small Tools/Equipment				
Misc Equip for Chambers	1	200	200	As needed
Replacement Cell Phone	1	200	200	
		<b>Total</b>	<b>\$400</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

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Mayor & Commission  
Fund: 001 and Department: 511

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<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
555.1300            Technical/Training				
EMO Training - Advanced	1	300	300	
EMO Training - Basic	1	300	300	
FACE Conference	2	480	960	
FACE Testing	2	125	250	
FLOC Registration Fee	6	400	2,400	Mayor and Commission
Misc Training for Commission	1	500	500	As needed
		<b>Total</b>	<b>\$4,710</b>	
564.0200            Office Furniture				
Mayor's Office Furniture	1	4,200	4,200	
		<b>Total</b>	<b>\$4,200</b>	
		<b>Total Budget:</b>	<b>\$228,687</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: City Clerk - 512**

Fund: General Fund  
Department: City Clerk

Contact Hours: Monday through Friday 8:00 to 5:00  
Location: City Hall – 516 8<sup>th</sup> Ave West, Palmetto, FL 34220

Primary Duties

- Clerk to City Commission and responsible for preparation of agendas and minutes for public meetings.
- Oversees Finance, Information Technology, Human Resources and Utility Billing departments.
- Responsible for the custody and security of City public records and processing public record requests.
- Administers City cemetery records and occupational business tax program.
- Fiscal stability and safeguarding of City assets.
- Ensure the safety of the City’s technology infrastructure and the security of the City’s information and data.

Future Challenges or Issues facing the Cost Center

- Keeping up with retention schedules to ensure proper destruction of documents that have met retention
- Improving internal workflow associated with publishing agendas
- Organization of electronic documents to ensure documents can be located efficiently
- Cemetery burial space management

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto’s history

Cost Center Goals and Objectives:

1. Organization and use of electronic media for records
2. Enhance and promote accessibility of City Clerk services
3. Expand self-service solutions
4. Promote transparency of local government
5. Preservation of historical permanent records
6. Conduct community outreach with residents
7. Seek grant funding whenever possible

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Number of public records requests fulfilled	24	30	20
Number of agendas published	48	52	50
Number of workshops published	26	28	28
Number of Special Event Permits	43	30	35
Number of burials	12	10	8



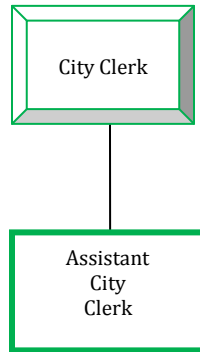


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

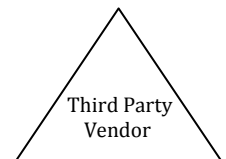
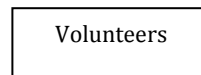
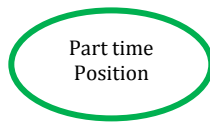
**CITY CLERK  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015 W/COLA</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Assistant City Clerk	112/2	40,817	21,187	62,004	1.00
City Clerk	122S/6	90,196	40,351	130,547	1.00
<b>Total City Clerk</b>		<b>131,013</b>	<b>61,538</b>	<b>192,551</b>	<b>2.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - City Clerk**

<b>001- 512-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>CITY CLERK EXPENSES</b>						
511.0100	Executive Salaries	85,936	87,027	87,361	90,196	3.64%
512.0100	Regular Salaries	39,819	39,651	39,803	40,817	2.94%
521.0100	FICA Taxes	8,987	9,691	9,008	10,022	3.42%
522.2100	Retirement General Employee	35,927	39,650	39,855	40,169	1.31%
523.0100	Health and Dental Insurance	10,720	10,318	10,318	9,110	-11.71%
523.0200	Health Insurance -Dependent Subsidy	1,704	1,744	1,742	1,540	-11.70%
523.0300	Life Insurance & EAP	417	466	367	480	3.00%
524.0100	Workers' Compensation	198	209	205	216	3.35%
	<b>PERSONNEL EXPENSES</b>	<b>183,708</b>	<b>188,756</b>	<b>188,659</b>	<b>192,550</b>	<b>2.01%</b>
531.0300	Membership Dues	-	425	425	455	7.06%
531.1600	Contract Services	7,110	7,148	7,148	7,148	0.00%
540.5100	Travel and Per Diem	1,190	950	950	1,640	72.63%
541.1100	Communications	18,531	19,580	18,631	19,960	1.94%
542.1200	Postage/Mailing Services	2,699	3,700	3,700	2,700	-27.03%
543.0000	Utility Services	20,752	21,600	21,600	21,900	1.39%
544.0500	Operating Lease	5,860	6,189	6,189	6,252	1.02%
545.1200	Insurance	4,415	4,877	4,877	5,759	18.08%
545.9900	Insurance Contingency	-	30,000	25,000	30,000	0.00%
546.3400	Repair & Maintenance	5,397	4,475	4,380	7,125	59.22%
546.4000	Vehicle Repair and Maintenance	-	1,000	1,000	1,000	0.00%
547.5100	Printing and Binding	3,379	6,700	2,500	6,000	-10.45%
548.9100	Promotional Advertising	9,093	10,927	6,000	11,342	3.80%
549.0100	Repurchase Of Cemetary Spaces	2,400	800	-	800	0.00%
549.9000	Tax Increment Funds to CRA	1,139,522	1,250,198	1,250,198	1,326,531	6.11%
549.9600	Bank Service Charges	7,148	5,700	8,355	8,400	47.37%
551.1200	Office Supplies	1,849	2,000	2,000	1,700	-15.00%
552.0000	Hurricane Emergency Fund	-	1,500	-	1,500	0.00%
552.1500	Fuel and Lubricants	723	960	675	540	-43.75%
552.2300	Operating Expenses	78,505	80,625	80,625	82,885	2.80%
552.4200	Small Tools/Equipment	359	100	100	100	0.00%
552.7100	Fairs & Festivals	2,610	3,080	2,894	-	-100.00%
554.0100	Non-Capitalized Equipment	-	-	500	1,000	100.00%
554.1200	Publications	417	418	418	505	20.81%
555.1300	Technical/Training	423	1,205	1,205	825	-31.54%
581.0000	Contribution to Manatee County	800,000	-	-	-	0.00%
555.9900	Tuition Reimbursement	2,179	3,000	1,800	3,000	0.00%
	<b>OPERATING EXPENSES</b>	<b>2,114,561</b>	<b>1,467,157</b>	<b>1,451,170</b>	<b>1,549,067</b>	<b>5.58%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - City Clerk**

<b>001- 512-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>CITY CLERK EXPENSES</b>						
571.0100	Principal - Lease	4,424	4,536	4,535	2,312	-49.03%
571.0400	Principal-BOA Loan 2004	18,194	19,500	19,500	20,500	5.13%
571.0500	Principal-BOA Loan 2005	9,617	10,250	10,250	11,000	7.32%
571.0700	Principal-BOA Loan 2007	7,892	8,500	8,500	9,000	5.88%
572.0100	Interest - Lease	240	129	129	22	-82.95%
572.0400	Interest Expense-BOA Loan 2004	11,549	12,500	12,500	10,000	-20.00%
572.0500	Interest Expense-BOA Loan 2005	7,031	7,500	7,500	7,000	-6.67%
572.0700	Interest Expense-BOA Loan 2007	7,003	7,500	7,500	7,000	-6.67%
	<b>DEBT SERVICE</b>	<b>65,950</b>	<b>70,415</b>	<b>70,414</b>	<b>66,834</b>	<b>-5.09%</b>
591.0100	Transfer to Capital Projects Fund	-	219,000	250,500	119,000	-45.66%
593.0100	Transfer to Capital Projects-Impact Fees	-	100,000	100,000	-	-100.00%
594.0600	Transfer to Reuse - ASR Well	-	500,000	500,000	-	-100.00%
	<b>TRANSFERS</b>	<b>-</b>	<b>819,000</b>	<b>850,500</b>	<b>119,000</b>	<b>-85.47%</b>
	<b>TOTAL EXPENSES</b>	<b>2,364,219</b>	<b>2,545,328</b>	<b>2,560,743</b>	<b>1,927,451</b>	<b>-24.27%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

City Clerk  
Fund: 001 and Department: 512

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
511.0100 Executive Salaries				
City Clerk	1	90,196	90,196	1355
		<b>Total</b>	<b>\$90,196</b>	
512.0100 Regular Salaries				
Assistant City Clerk	1	40,817	40,817	1506
		<b>Total</b>	<b>\$40,817</b>	
521.0100 FICA Taxes				
FICA Taxes	1	10,022	10,022	
		<b>Total</b>	<b>\$10,022</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	40,169	40,169	
		<b>Total</b>	<b>\$40,169</b>	
523.0100 Health Insurance				
Health Insurance	2	4555	9,110	
		<b>Total</b>	<b>\$9,110</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	2	770	1,540	
		<b>Total</b>	<b>\$1,540</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	480	480	
		<b>Total</b>	<b>\$480</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	216	216	
		<b>Total</b>	<b>\$216</b>	
531.0300 Membership Dues				
FACC Annual Membership Dues	2	75	150	Clerk and Assistant
FGFOA Annual Dues	1	35	35	City Clerk-Dues
Institute of Internal Auditors	1	130	130	Annual Dues
Internat'l Inst of Munic Clerk	1	140	140	Annual Dues
		<b>Total</b>	<b>\$455</b>	
531.1600 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
		<b>Total</b>	<b>\$7,148</b>	
540.5100 Travel and Per Diem				
Assistant City Clerk	1	565	565	Mileage for training
FGFOA Annual Conference	1	975	975	3night/meals/mileage
Misc trainings	1	100	100	Mileage
		<b>Total</b>	<b>\$1,640</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

City Clerk  
Fund: 001 and Department: 512

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
541.1100 Communications				
Cell Service- City Clerk	12	55	660	Paid Monthly
Suncom Fax Lines	12	400	4,800	Paid Monthly
Telephone Repairs	1	400	400	As Needed
Verizon Alarm Line	12	175	2,100	Paid Monthly
Windstream Phone Lines	12	1000	12,000	2 PRI-Citywide
		<b>Total</b>	<b>\$19,960</b>	
542.1200 Postage/Mailing Service				
CH Postage Meter	4	675	2,700	Paid Qtrly
		<b>Total</b>	<b>\$2,700</b>	
543.0000 Utility Services				
City Hall Electricity	12	1025	12,300	FPL-Paid Monthly
City Hall Water	12	800	9,600	Paid Monthly
		<b>Total</b>	<b>\$21,900</b>	
544.0500 Operating Lease				
Postage Meter Lease	4	258	1,032	Payment# 8-11 of 36
Ricoh - New Lease	3	283	849	Monthly
Ricoh - New lease - Maint	3	167	501	Monthly
Ricoh C5502 - Lease	9	263	2,367	Payment# 29-36 of 36
Ricoh C5502 - Maint	9	167	1,503	Monthly
		<b>Total</b>	<b>\$6,252</b>	
545.1200 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	1	100	100	Oct 13 CC & DC
GE Pension Waiver of Recourse	1	193	193	Dec 13 Annual
Gen Liab, Auto, Property Ins	4	1142	4,568	Quarterly
		<b>Total</b>	<b>\$5,759</b>	
545.9900 Insurance Contingency				
Full liability deductible	1	25,000	25,000	
Insurance Contingency	1	5,000	5,000	Deductible/Settlemen
		<b>Total</b>	<b>\$30,000</b>	
546.3400 Repair & Maintenance				
AC Maintenance	4	225	900	Qtrly
Annual Maintenance	1	675	675	CH Generator
Ext Repairs to City Hall	1	3,000	3,000	As Needed
Fire Alarm Inspection	2	200	400	CH Fire Alarm Test
Fire Ext Maintenance	1	150	150	Annual
Int Repairs to City Hall	1	2,000	2,000	As Needed
Replace Breakroom Floor	0	1,000	0	
		<b>Total</b>	<b>\$7,125</b>	
546.4000 Vehicle Repair & Maintenance				
FA#20131 Vehicle Maintenance	1	500	500	Chevy Volt
FA#20136 Vehicle Maintenance	1	500	500	Ford Transit
		<b>Total</b>	<b>\$1,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

City Clerk  
Fund: 001 and Department: 512

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
547.5100 Printing and Binding				
City Code Updates	1	5,000	5,000	2 per year
Rebranding Supplies	1	1,000	1,000	Supplies w/new logo
		<b>Total</b>	<b>\$6,000</b>	
548.9100 Promotional Advertising				
Advertising-RFP/Budget	1	1,500	1,500	North River News
Advertising-RFP/Budget	1	700	700	Tempo News
Advertising-RFP/Ord/Budget	1	9,000	9,000	Bradenton Herald
FDOT Outdoor Advertising Licen	1	142	142	FDOT Billboard
		<b>Total</b>	<b>\$11,342</b>	
549.0100 Repurchase of Cemetery Spaces				
Repurchase of Cemetery Space	1	800	800	As needed
		<b>Total</b>	<b>\$800</b>	
549.9000 Tax Increment Funds to CRA				
TIF to CRA as of 7/1/14	1	1,326,531	1,326,531	
		<b>Total</b>	<b>\$1,326,531</b>	
549.9600 Bank Service Charges				
Bank Charges	1	8,400	8,400	
		<b>Total</b>	<b>\$8,400</b>	
551.1200 Office Supplies				
Copier Paper	1	1,200	1,200	As needed
Pens/Folders/Supplies	1	500	500	As needed
		<b>Total</b>	<b>\$1,700</b>	
552.0000 Hurricane materials/supplies				
Hurricane Supplies	1	1,500	1,500	
		<b>Total</b>	<b>\$1,500</b>	
552.1500 Fuel and Lubricants				
Fuel for City Hall Vehicles	12	45	540	Monthly
		<b>Total</b>	<b>\$540</b>	
552.2300 Operating Expenses				
ASCAP License Fee for Music	1	340	340	Annual Fee
BMI-Songwriters/Music License	1	340	340	August 2015
City Hall Restroom Supplies	1	125	125	As needed
Coffee Service-City Hall	12	50	600	As needed
Confidential Paper Shredding	1	120	120	COPS-CH Shred
Defibrillator Maintenance	1	95	95	1/3 of total cost
Recording Fees-Clerk of Court	1	1,000	1,000	As Needed
Regatta Point Submerged Lease	1	77,125	77,125	December 2014
Tangible Tax-Copiers	2	130	260	March 2015
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 2015
Water Service-City Hall/CS	12	65	780	Monthly-As Needed
		<b>Total</b>	<b>\$82,885</b>	



CITY OF PALMETTO, FLORIDA  
 FY 2014-2015 ITEMIZED BUDGET

City Clerk  
 Fund: 001 and Department: 512

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
552.4200 Small Tools/Equipment				
Misc Supplies	1	100	100	As needed
		<b>Total</b>	<b>\$100</b>	
554.0100 Non-Capitalized Equipment				
Misc Equipment	1	500	500	As needed
New Digital Camera	1	500	500	
		<b>Total</b>	<b>\$1,000</b>	
554.1200 Publications				
Bradenton Herald	1	250	250	Annual Subscription
Florida Trend	1	30	30	Annual Review
Manatee Herald	1	225	225	Annual Subscription
		<b>Total</b>	<b>\$505</b>	
555.1300 Technical/Training				
CPE Credits for Clerk & Auditor	1	300	300	CPE Certifications
FACC Annual Conference	1	300	300	October 2014
FGFOA Annual Conference	1	225	225	June 2015
		<b>Total</b>	<b>\$825</b>	
555.9900 Tuition Reimbursement				
Tuition Reimbursement	1	3,000	3,000	College Credit
		<b>Total</b>	<b>\$3,000</b>	
571.0100 Principal - Lease				
FA#20061- Mitel Phone System	2	1156	2,312	Payment# 15-16F
		<b>Total</b>	<b>\$2,312</b>	
571.0400 Princ-BOA Loan 2004				
2004 BOA Loan Principal	1	20,500	20,500	
		<b>Total</b>	<b>\$20,500</b>	
571.0500 Princ-BOA Loan 2005				
2005 BOA Loan Principal	1	11,000	11,000	
		<b>Total</b>	<b>\$11,000</b>	
571.0700 Princ-BOA Loan 2007				
2007 BOA Loan Principal	1	9,000	9,000	
		<b>Total</b>	<b>\$9,000</b>	
572.0100 Interest - Lease				
FA#20061- Mitel Phone System	2	11	22	Payment# 15-16F
		<b>Total</b>	<b>\$22</b>	
572.0400 Int Exp-BOA Loan 2004				
2004 BOA Loan Interest	1	10,000	10,000	
		<b>Total</b>	<b>\$10,000</b>	
572.0500 Int Exp-BOA Loan 2005				
2005 BOA Loan Interest	1	7,000	7,000	
		<b>Total</b>	<b>\$7,000</b>	
572.0700 Int Exp-BOA Loan 2007				
2007 BOA Loan Interest	1	7,000	7,000	
		<b>Total</b>	<b>\$7,000</b>	





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

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City Clerk  
Fund: 001 and Department: 512

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<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
		Total Budget:	\$1,808,451	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Information Technology - 513**

Fund: General Fund - 001  
Department: City Clerk

Contact Hours: Monday through Friday 8:00 to 5:00  
Location: City Hall – 516 8<sup>th</sup> Ave. West, Palmetto, FL 34220

Primary Duties

- Provides support and maintenance to the technologies that enable City departments to accomplish their goals and objectives.
- Secure all systems from virus attacks, improper use and malicious invasion.

Future Challenges or Issues facing the Cost Center

- New enterprise software was implemented at the end of fiscal year 2014.
- Support all City departments with limited manpower

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Improve information technology infrastructure
2. Maintain and secure Door codes and keys
3. Backup and secure computer data

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Help Request from Users	2,651	1,500	1,000
Computer Replacements	30	18	5
Help Request to Consultants	20	10	0

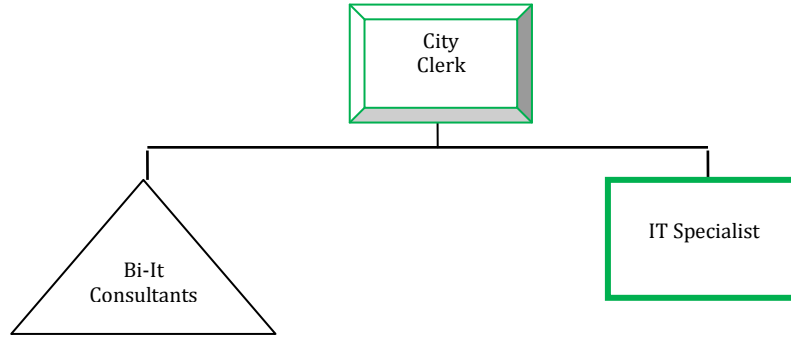


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

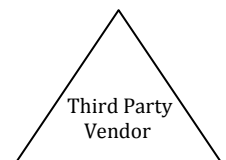
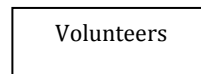
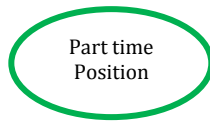
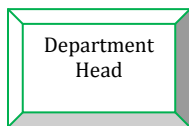
**INFORMATION TECHNOLOGY  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015 W/COLA</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
IT Specialist	111/9	47,615	23,825	71,440	1.00
Total Information Technology		47,615	23,825	71,440	1.00

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Information Technology**

<b>001- 513-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>INFORMATION TECHNOLOGY EXPENSES</b>						
512.0100	Regular Salaries	46,199	46,255	46,433	47,615	2.94%
514.0100	Overtime	-	-	20	-	0.00%
521.0100	FICA Taxes	3,149	3,539	3,121	3,643	2.94%
522.2100	Retirement General Employee	13,200	14,478	14,558	14,599	0.84%
523.0100	Health and Dental Insurance	5,360	5,159	5,159	4,555	-11.71%
523.0200	Health Insurance - Dependent Subsidy	852	872	872	770	-11.70%
523.0300	Life Insurance & EAP	151	175	138	180	2.86%
524.0100	Workers' Compensation	72	76	74	79	3.95%
	<b>PERSONNEL EXPENSES</b>	<b>68,983</b>	<b>70,554</b>	<b>70,375</b>	<b>71,441</b>	<b>1.26%</b>
531.0100	Consulting	93,445	74,966	77,066	70,356	-6.15%
540.5100	Travel and Per Diem	-	200	-	200	100.00%
541.1100	Communications	20	180	33	50	-72.22%
545.1200	Insurance	1,085	988	988	1,408	42.51%
546.3400	Repair and Maintenance	6,942	13,800	13,800	14,950	8.33%
551.1200	Office Supplies	1,752	2,500	2,500	2,250	-10.00%
552.2300	Operating Expenses	92,354	121,417	121,742	127,668	5.15%
552.2300-8212	Operating Expenses - CRA Sub Plan	2,000	-	-	-	0.00%
552.4200	Small Tools/Equipment	4,232	6,325	5,850	6,250	-1.19%
554.0100	Non-Capitalized Equipment	21,019	28,400	28,400	32,900	15.85%
	<b>OPERATING EXPENSES</b>	<b>222,849</b>	<b>248,776</b>	<b>250,379</b>	<b>256,032</b>	<b>2.92%</b>
564.0100	Machinery & Equipment	44,756	14,101	14,170	16,300	15.59%
	<b>CAPITAL EQUIPMENT PURCHASES</b>	<b>44,756</b>	<b>14,101</b>	<b>14,170</b>	<b>16,300</b>	<b>15.59%</b>
	<b>TOTAL EXPENSES</b>	<b>336,588</b>	<b>333,431</b>	<b>334,924</b>	<b>343,773</b>	<b>3.10%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Information Technology  
Fund: 001 and Department: 513

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
IT Specialist	1	47,615	47,615	301
		<b>Total</b>	<b>\$47,615</b>	
521.0100 FICA Taxes				
FICA Taxes	1	3,643	3,643	
		<b>Total</b>	<b>\$3,643</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	14,599	14,599	
		<b>Total</b>	<b>\$14,599</b>	
523.0100 Health Insurance				
Health Insurance	1	4,555	4,555	
		<b>Total</b>	<b>\$4,555</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	1	770	770	
		<b>Total</b>	<b>\$770</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	180	180	
		<b>Total</b>	<b>\$180</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	79	79	
		<b>Total</b>	<b>\$79</b>	
531.0100 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
		<b>Total</b>	<b>\$70,356</b>	
540.5100 Travel and Per Diem				
Training	1	200	200	Training
		<b>Total</b>	<b>\$200</b>	
541.1100 Communications				
Cell Service-IT Technician	1	50	50	
		<b>Total</b>	<b>\$50</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	352	1,408	Quarterly
		<b>Total</b>	<b>\$1,408</b>	
546.3400 Repair & Maintenance				
Barracuda Message Archiver	1	4,000	4,000	EU and IR
Barracuda Spam Firewall	1	1,100	1,100	EU and IR
Barracuda Web Filter	1	1,100	1,100	EU and IR
Battery Plus	1	250	250	UPS Battery Replacem
Custom Communications	1	1,000	1,000	Cable installations
Diversified Power Solutions	1	1,000	1,000	UPS Maintenance
Warranty Renewal	1	6,500	6,500	Warranty Renewal
		<b>Total</b>	<b>\$14,950</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Information Technology  
Fund: 001 and Department: 513

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
551.1200 Office Supplies				
Misc Office Supplies	1	250	250	DVDs, CDs, Flash Dri
Replacement Toner	1	1,800	1,800	Office Printers
Scanner Maintenance Kit	1	200	200	Fujitsu Desk Scanner
		<b>Total</b>	<b>\$2,250</b>	
552.2300 Operating Expenses				
BSA Annual Maintenance	1	26,745	26,745	City Apr 15
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	5,000	5,000	PD Oct 13
CoolCat Inc ESET Virus Softwar	1	1,000	1,000	City Apr 14
Data Protection PC Management	12	90	1,080	BI-IT Connect Care
Data Protection Server Mgmt	12	300	3,600	BI-IT Connect Care
DropBox	1	700	700	Internet File Share
DSM Implementation Services St	1	136	136	
DSM Veeam Backup Mgmt Sutie	1	1,674	1,674	Renewal
DSM VMware Essentials Plus	1	1,124	1,124	VMware Renewal
DSM VMware vCenter Renewal	1	874	874	VMware vCenter
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 Basic Monitoring Care	12	1320	15,840	BI-IT Connect Care
Laserfiche Ipad App	1	5,000	5,000	New Module
Laserfische Annual Maintenance	1	6,250	6,250	City Docs Feb 14
Managed Care Level 4	0	300	0	BL_IT Connect Care
MDE Inc.	1	500	500	Adore Client
Meter Reader Mobile Software	1	800	800	CS July 14
Microsoft Office Licenses	20	350	7,000	City Update User
MuniCode Internet Posting Fee	1	600	600	City Oct 13
NetMotion Annual Maintenance	1	3,000	3,000	City Jan 14
PMI Evidence Tracker Maint	1	500	500	PD Dec 13
Power DMS Accreditation	1	3,100	3,100	PD - July 2015
USA Annual Maintenance	1	27,000	27,000	PD Feb 2014 CAD
USA Mobile File Maintenance	1	3,000	3,000	PD Apr 15
Verizon Florida Inc	12	185	2,220	City Internet
		<b>Total</b>	<b>\$127,668</b>	
552.4200 Small Tools/Equipment				
Misc Computer Hardware	1	3,000	3,000	Replacement parts
Replacement Desktop UPS	15	150	2,250	Power Supplies for P
Replacement Monitors	5	200	1,000	Replace Monitors
		<b>Total</b>	<b>\$6,250</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

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Information Technology  
Fund: 001 and Department: 513

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<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
554.0100 Non-Capitalized Equipment				
Replacement Desktops	16	1200	19,200	Replace PC Desktops
Replacement Laptops	6	2000	12,000	Replace Laptops
Replacement LF Scanners	1	900	900	Replace LF Scanners
Replacement Printers	1	800	800	Replace Printers
		<b>Total</b>	<b>\$32,900</b>	
564.0100 Machinery and Equipment				
PD Storage (SAN)	1	16,300	16,300	
		<b>Total</b>	<b>\$16,300</b>	
		<b>Total Budget:</b>	<b>\$343,773</b>	





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: City Attorney - 514**

Fund: General Fund - 001  
Department: City Clerk

Contact Mark P. Barnebey (941) 748-0100  
Location: 802 11<sup>th</sup> St. Bradenton, FL 34205

Primary Duties

- Dedicated to providing an array of services to the Commission and Mayor.
- Draft and review all ordinances and resolutions, after input by staff.
- Review all contracts prior to execution as request by staff.
- Provide legal advice on all matters affecting the City.
- Attend all City Commission meetings as legal counsel.
- Approve, monitor and pursue, as appropriate, all City litigation and outside counsel.

Future Challenges or Issues facing the Cost Center

- Legal service needs and litigation are not static from year to year.
- The City Attorney is an appointed contracted position.
- The City Attorney is not an employee of the City and has multiple clients.
- The main office of the attorney is not located directly within the City but in a close neighboring City

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Assist the City in handling all legal affairs timely, efficiently and compliant to law.



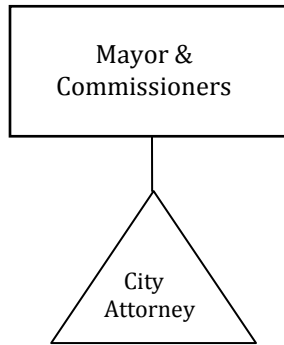
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**CITY ATTORNEY  
ORGANIZATIONAL INFORMATION**

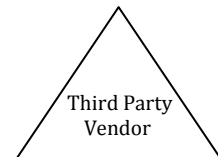
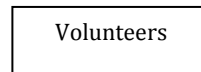
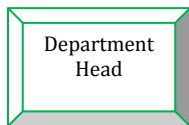
Schedule of Personnel	Pay Grade/ Step	Base Salary	Benefits	Total Position Costs	FTE
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The City Attorney is a contracted, appointed position

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**



914365/1



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - City Attorney**

<b>001- 514-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>CITY ATTORNEY EXPENSES</b>						
531.0600	Attorney Fees-Contracted Services	193,241	200,232	200,144	206,239	3.00%
531.0700	Attorney Fees-Litigation	15,606	15,000	15,000	20,000	33.33%
531.0900	Attorney Fees-Police Department	23,282	15,000	2,000	2,000	-86.67%
540.5100	Travel and Per Diem	440	1,500	-	1,500	0.00%
552.2300	Operating Expenses - Litigation	1,658	2,930	2,930	3,000	2.39%
555.1300	Technical/Training	275	500	-	500	0.00%
	<b>TOTAL EXPENSES</b>	<b>234,502</b>	<b>235,162</b>	<b>220,074</b>	<b>233,239</b>	<b>-0.82%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

City Attorney  
Fund: 001 and Department: 514

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
531.0600 Attorney Fees-Contracted Services				
Reg Atty Fees- City Portion	1	254616	206,239	
		<b>Total</b>	<b>\$206,239</b>	
531.0700 Attorney Fees-Litigation				
Litigation- City Portion	1	20,000	20,000	
		<b>Total</b>	<b>\$20,000</b>	
531.0900 Attorney Fees - PD				
Attorney Fees-PD Union	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
540.5100 Travel and Per Diem				
Travel/ Per Diem- Attorney	1	1,500	1,500	
		<b>Total</b>	<b>\$1,500</b>	
552.2300 Operating Expenses				
Operating Expense-Litigation	1	3,000	3,000	Recording Fees
		<b>Total</b>	<b>\$3,000</b>	
555.1300 Technical/Training				
Technical/Training	1	500	500	Regist. Fees
		<b>Total</b>	<b>\$500</b>	
		<b>Total Budget:</b>	<b>\$233,239</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Finance - 515**

Fund: General Fund - 001  
Department: City Clerk

Contact Hours: Monday through Friday, 8:00 to 5:00  
Location: City Hall, 516 8<sup>th</sup> Ave. West, Palmetto, FL 34220

Primary Duties

- Administer all financial transactions of the City – Accounts Payable, Payroll, Purchasing, Warehouse, Accounting
- Produce and manage the City’s balanced budget
- Record, maintain and report accurate financial records per GAAP and GASB standards

Future Challenges or Issues facing the Cost Center

- Implementing, learning and maintaining new ERP financial software.
- Implementing GASB 67 in fiscal year 2015 and preparing to implement GASB 68 in fiscal year 2016.
- Managing current daily workloads and multiple projects with current staffing levels.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto’s history

Cost Center Goals and Objectives:

1. Produce budget and submit for award.
2. Submit CAFR for award.
3. Cross training Finance staff.
4. Continue accurate and professional support to Citizens, City staff and elected officials.
5. Cut expenses by becoming green.

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Number of AP checks issued	3300	3225	3200
Number of EFT’s issued	153	131	175
Number of employees not on direct deposit	25	20	0
Number of purchase orders issued	949	970	1000
Number of grants processed	8	14	15
Dollar amount of grant expenses	\$497,961	\$2,436,810	\$3,000,000
Number of central stores issues	5,672	5515	5600
Number of RFP/ITB/RFQ etc. issued and awarded	5	7	7

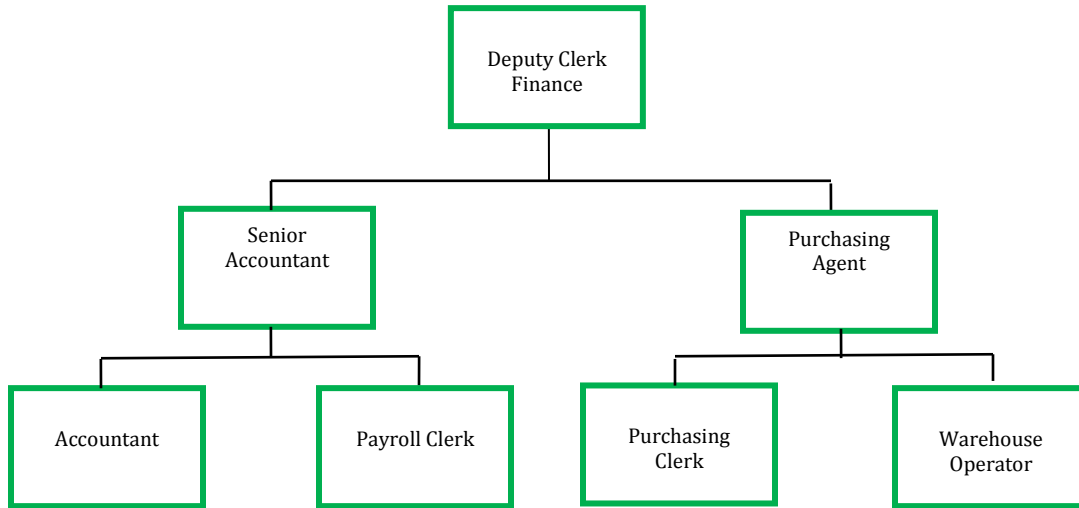


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

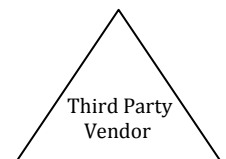
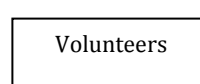
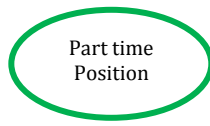
**FINANCE  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015 W/COLA</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Deputy Clerk - Finance	120/10	76,038	34,857	110,895	1.00
Senior Accountant	115/8	56,224	27,167	83,391	1.00
Purchasing Agent	112/11	52,978	25,907	78,885	1.00
Accountant II	112/3	42,017	21,653	63,670	1.00
Purchasing Clerk	106/3	31,354	17,514	48,868	1.00
Payroll Clerk	106/2	30,459	17,167	47,626	1.00
Warehouse Operator	103/11	34,150	19,145	53,295	1.00
<b>Total Finance - Full Time</b>		<b>323,220</b>	<b>163,408</b>	<b>486,628</b>	<b>7.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





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

**General Fund - Finance**

<b>001- 515-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>FINANCE EXPENSES</b>						
512.0100	Regular Salaries	291,241	313,989	315,236	323,220	2.94%
513.0100	Part-Time Wages	258	-	-	-	0.00%
521.0100	FICA Taxes	21,906	24,020	23,655	24,726	2.94%
522.2100	Retirement General Employee	83,200	98,279	99,068	99,099	0.83%
523.0100	Health and Dental Insurance	34,839	36,113	36,111	31,885	-11.71%
523.0200	Health Insurance -Dependent Subsidy	5,538	6,104	6,103	5,390	-11.70%
523.0300	Life Insurance & EAP	948	1,195	939	1,226	2.59%
524.0100	Workers' Compensation	957	1,048	1,038	1,079	2.96%
	<b>PERSONNEL EXPENSES</b>	<b>438,887</b>	<b>480,748</b>	<b>482,150</b>	<b>486,625</b>	<b>1.22%</b>
531.0100	Consulting	3,750	-	-	-	0.00%
531.0300	Membership Dues	-	655	655	655	100.00%
532.0100	Audit Services	59,480	54,675	53,500	62,000	13.40%
540.5100	Travel and Per Diem	1,981	3,550	3,550	5,800	63.38%
544.0500	Operating Lease	5,079	6,762	6,762	6,392	-5.47%
545.1200	Insurance	7,867	7,518	7,518	10,320	37.27%
546.3400	Repair & Maintenance	-	175	175	-	0.00%
547.5100	Printing and Binding	-	390	25	290	-25.64%
549.3000	Sales Tax	1,053	1,320	1,320	1,320	0.00%
551.1200	Office Supplies	227	400	400	500	25.00%
552.2300	Operating Expenses	1,321	1,309	1,309	1,160	-11.38%
552.3900	Safety Program Expense	99	100	100	100	0.00%
552.4200	Small Tools and Equipment	952	400	400	400	0.00%
552.5100	Uniform Purchases and Cleaning	350	360	360	535	48.61%
554.1200	Publications	71	330	330	530	60.61%
555.1300	Technical/Training	2,410	2,735	2,735	3,020	10.42%
	<b>OPERATING EXPENSES</b>	<b>84,640</b>	<b>80,679</b>	<b>79,139</b>	<b>93,022</b>	<b>15.30%</b>
	<b>TOTAL EXPENSES</b>	<b>523,527</b>	<b>561,427</b>	<b>561,289</b>	<b>579,647</b>	<b>3.25%</b>





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Finance Department  
Fund: 001 and Department: 515

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
Accountant II	1	42,017	42,017	1431
Deputy Clerk - Finance	1	76,038	76,038	1307
Payroll Clerk	1	30,459	30,459	1464
Purchasing Agent	1	52,978	52,978	333
Purchasing Clerk	1	31,354	31,354	1422
Senior Accountant	1	56,224	56,224	1416
Warehouse Operator	1	34,150	34,150	948
		<b>Total</b>	<b>\$323,220</b>	
521.0100 FICA Taxes				
FICA Taxes	1	24,726	24,726	
		<b>Total</b>	<b>\$24,726</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	99,099	99,099	
		<b>Total</b>	<b>\$99,099</b>	
523.0100 Health Insurance				
Health Insurance	7	4555	31,885	
		<b>Total</b>	<b>\$31,885</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	7	770	5,390	
		<b>Total</b>	<b>\$5,390</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	1,226	1,226	
		<b>Total</b>	<b>\$1,226</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	1,079	1,079	
		<b>Total</b>	<b>\$1,079</b>	
531.0300 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	
		<b>Total</b>	<b>\$655</b>	
532.0100 Audit Services				
2014 Audit Services	1	52,000	52,000	
Miscellaneous Audit Expense	1	1,000	1,000	
Single Audit	2	4500	9,000	
		<b>Total</b>	<b>\$62,000</b>	



CITY OF PALMETTO, FLORIDA  
 FY 2014-2015 ITEMIZED BUDGET

Finance Department  
 Fund: 001 and Department: 515

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
540.5100	Travel and Per Diem			
Chapter Travel	8	25	200	
FGFOA Annual Conference	3	800	2,400	Hollywood, FL
FGFOA School of Finance	2	800	1,600	Destin
Local Classes	1	400	400	
NIGP Classes	2	600	1,200	
		<b>Total</b>	<b>\$5,800</b>	
544.0500	Operating Lease			
Canon C5255 - Lease	12	316	3,792	Payments #7-19 of 36
Canon C5255 - Maint	12	200	2,400	Monthly
Color Copies for CAFR/Budget	2	100	200	
		<b>Total</b>	<b>\$6,392</b>	
545.1200	Insurance			
A-3 Position Bond	2	336	672	DCF & SR
Gen Liab, Auto, Property Ins	4	2412	9,648	Quarterly
		<b>Total</b>	<b>\$10,320</b>	
547.5100	Printing and Binding			
Budget Printing	1	100	100	
Business Cards	2	45	90	
CAFR Printing	1	100	100	
		<b>Total</b>	<b>\$290</b>	
549.3000	Sales Tax			
Monthly Sales Taxes	12	110	1,320	
		<b>Total</b>	<b>\$1,320</b>	
551.1200	Office Supplies			
Forms- W-2's, 1099's	2	50	100	
Miscellaneous Office Supplies	1	400	400	
		<b>Total</b>	<b>\$500</b>	
552.2300	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	
		<b>Total</b>	<b>\$1,160</b>	
552.3900	Safety Program Expense			
Safety Shoes for Warehouse	1	100	100	
		<b>Total</b>	<b>\$100</b>	
552.4200	Small Tools/Equipment			
Miscellaneous Equipment	1	400	400	
		<b>Total</b>	<b>\$400</b>	
552.5100	Uniform Purchases and Cleaning			
Shirts for Finance Staff	6	25	150	1 each
Shirts for Warehouse Operator	5	25	125	
Uniform Pants Rental	52	5	260	
		<b>Total</b>	<b>\$535</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

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Finance Department  
Fund: 001 and Department: 515

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<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
554.1200 Publications				
Accounting/Purchasing Referenc	1	500	500	
Subscription- Consumer Reports	1	30	30	
		<b>Total</b>	<b>\$530</b>	
555.1300 Technical/Training				
FGFOA Annual Conference	3	200	600	
Govt School of Finance	2	180	360	
Grant Class	1	600	600	OMB changes
Local Training	1	400	400	
NIGP Tuition	2	180	360	
Purchasing Class- Cert Renewal	1	660	660	
Renewal of CGFO Certification	1	40	40	
		<b>Total</b>	<b>\$3,020</b>	
		<b>Total Budget:</b>	<b>\$579,647</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Human Resources - 516**

Fund: General Fund - 001  
Department: City Clerk

Contact Hours: Monday through Friday, 8:00 to 5:00  
Location: City Hall, 516 8<sup>th</sup> Ave. West, Palmetto, FL 34220

Primary Duties

- Administer all aspects of the Human Resource function for active and retired personnel.

Future Challenges or Issues facing the Cost Center

- Being a one-person cost center, it is a challenge to meet deadlines and address emergency issues on a daily basis.
- Current processes need to be streamlined and efficiencies gained in order to work most effectively.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies	<u>Cost Center Goals and Objectives:</u>	
Appearance	Beautify and enhance		1. Personnel files standardized and compliant.
Services	Maintain and improve everyday services		2. Job Descriptions updated and compliant.
Infrastructure	Maintain and improve infrastructure		3. Performance Evaluations conducted on time.
Safety	Make the City safe		4. In-house training sessions conducted.
Economic Stability	Enhance and prosper the City and its citizens		5. Implement standardized operating procedures for the department.
Historic Preservation	Preserve Palmetto's history		

Workload Measures:

<u>Actual</u>	<u>Projected</u>	<u>Goal</u>
<u>FY2013</u>	<u>FY2014</u>	<u>FY2015</u>

As the new HR Administrator for the City of Palmetto, workload measures are still being determined and will be established as the year progresses.

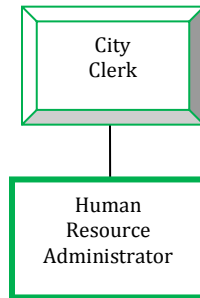


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

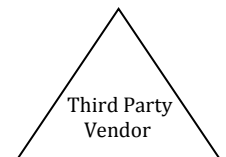
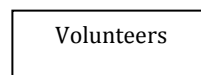
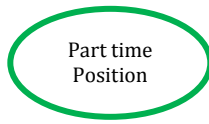
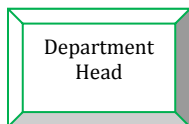
**HUMAN RESOURCES  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015 W/COLA</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
HR Administrator	116/5	54,120	26,350	80,470	1.00
Total Human Resources		54,120	26,350	80,470	1.00

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Human Resources**

<b>001- 516-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>HUMAN RESOURCES EXPENSES</b>						
512.0100	Regular Salaries	67,566	58,513	74,112	54,120	-7.51%
521.0100	FICA Taxes	5,073	4,476	5,639	4,140	-7.51%
522.2100	Retirement General Employee	-	14,755	14,367	16,593	0.00%
523.0100	Health and Dental Insurance	5,360	5,159	4,299	4,555	-11.71%
523.0200	Health Insurance -Dependent Subsidy	852	872	727	770	-11.70%
523.0300	Life Insurance & EAP	225	188	149	202	7.45%
524.0100	Workers' Compensation	106	81	19	89	9.88%
525.0000	Unemployment expense	829	3,000	6,000	10,000	233.33%
529.0000	Career Advancement	-	-	-	1,650	0.00%
	<b>PERSONNEL EXPENSES</b>	<b>80,011</b>	<b>87,044</b>	<b>105,312</b>	<b>92,119</b>	<b>5.83%</b>
531.0300	Membership Dues	-	50	100	335	100.00%
531.1600	Contract Services	41,417	42,173	42,173	42,185	0.03%
534.2100	Employee Testing	2,584	3,724	2,513	4,635	24.46%
540.5100	Travel and Per Diem	-	500	900	1,540	100.00%
545.1200	Insurance	1,512	1,257	1,257	1,540	22.51%
547.5100	Printing and Binding	-	500	310	500	0.00%
551.1200	Office Supplies	67	200	200	200	0.00%
552.2300	Operating Expenses	2,643	2,010	2,010	1,370	-31.84%
552.4200	Small Tools/Equipment	-	225	231	-	-100.00%
554.1200	Publications	-	-	-	500	100.00%
555.1300	Technical/Training	50	300	400	399	33.00%
	<b>OPERATING EXPENSES</b>	<b>48,273</b>	<b>50,939</b>	<b>50,094</b>	<b>53,204</b>	<b>4.45%</b>
564.0100	Machinery and Equipment	-	-	-	2,500	100.00%
	<b>CAPITAL EQUIPMENT PURCHASES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,500</b>	<b>100.00%</b>
	<b>TOTAL EXPENSES</b>	<b>128,284</b>	<b>137,983</b>	<b>155,406</b>	<b>147,823</b>	<b>7.13%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Human Resources  
Fund: 001 and Department: 516

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
HR Administrator	1	54,120	54,120	1527
		<b>Total</b>	<b>\$54,120</b>	
521.0100 FICA Taxes				
FICA Taxes	1	4,140	4,140	
		<b>Total</b>	<b>\$4,140</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	16,593	16,593	
		<b>Total</b>	<b>\$16,593</b>	
523.0100 Health Insurance				
Health Insurance	1	4,555	4,555	
		<b>Total</b>	<b>\$4,555</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	1	770	770	
		<b>Total</b>	<b>\$770</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	202	202	
		<b>Total</b>	<b>\$202</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	89	89	
		<b>Total</b>	<b>\$89</b>	
525.0000 Unemployment expense				
Unemployment Expense	1	10,000	10,000	As needed
		<b>Total</b>	<b>\$10,000</b>	
529.0000 Career Advancement				
Career Advmt for certification	1	1,650	1,650	HR Coord - Bachelors
		<b>Total</b>	<b>\$1,650</b>	
531.0300 Membership Dues				
FPHRA Annual Dues	1	50	50	FL Public HR Assoc.
SHRA	1	100	100	Local HR Association
SHRM	1	185	185	Annual Membership
		<b>Total</b>	<b>\$335</b>	
531.1600 Contract Services				
AED Physio-Control Share Cost	1	289	289	Annual AED Inspet
Agent Fee - Health Insurance	1	40,000	40,000	Alltrust
Drug Screen Program	12	158	1,896	At Your Service
		<b>Total</b>	<b>\$42,185</b>	
534.2100 Pre-employment testing				
Credit Checks - PD Pre-Employ	10	10	100	PD Only
General Pre-Employ Testing	15	121	1,815	Backgroud/Drug/Physi
PD Psychological Testing	4	250	1,000	Sworn and Auxillary
Police - Pre-Employment test	8	215	1,720	Drug/Phy/Polygraph
		<b>Total</b>	<b>\$4,635</b>	





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Human Resources  
Fund: 001 and Department: 516

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
540.5100            Travel and Per Diem				
FHRPA Annual Conference	1	900	900	Fort Lauderdale
SHRA Chapter Meetings	12	45	540	Recertification Cred
Tampa Chapter Annual Conferenc	1	100	100	Recertification
		<b>Total</b>	<b>\$1,540</b>	
545.1200            Insurance				
D-6 Executive Travel Policy	0	65	0	Oct 13 HR
Gen Liab, Auto, Property Ins	4	385	1,540	Quarterly
		<b>Total</b>	<b>\$1,540</b>	
547.5100            Printing and Binding				
Training Material Printing	1	500	500	Supervisor Tranings
		<b>Total</b>	<b>\$500</b>	
551.1200            Office Supplies				
Office Supplies	1	200	200	General
		<b>Total</b>	<b>\$200</b>	
552.2300            Operating Expenses				
Employee of the Quarter Awards	4	150	600	Per Quarter
Employee of the Year award	1	400	400	Annual
Labor Law Posters	1	240	240	Four locations
Notary Public	1	130	130	Initial License
		<b>Total</b>	<b>\$1,370</b>	
554.1200            Publications				
Publications as Needed	1	500	500	HR Manuals
		<b>Total</b>	<b>\$500</b>	
555.1300            Technical/Training				
FHRPA Annual Conf. Registratio	1	300	300	Annual Conference
Tampa Annual Conference	1	99	99	Recertification
		<b>Total</b>	<b>\$399</b>	
564.0100            Machinery and Equipment				
ID Badge Machine for employees	1	2,500	2,500	EE ID's in house
		<b>Total</b>	<b>\$2,500</b>	
		<b>Total Budget:</b>	<b>\$147,823</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Events and Facilities - 579**

Fund: General Fund - 001  
Department: City Clerk

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: City Hall, 516 8<sup>th</sup> Ave. West, Palmetto, FL 34221

Primary Duties

- Responsible for the maintenance all city facilities.
- To promote and coordinate safe events and facility rentals to be enjoyed by City residents and guests

Future Challenges or Issues facing the Cost Center

- As a new cost center, the responsibilities and tasks continue to be defined

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Make improvements to Hidden Lake and Taylor Parks
2. Provide prompt and complete service for rentals to City property
3. Ensure City property is maintained to be safe and attractive

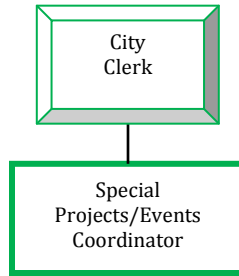


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

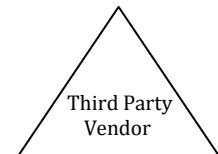
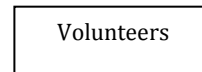
**EVENTS AND FACILITIES  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Special Projects/Events Coordinator - Longevity	110/15	55,545	27,790	83,335	1.00
Overtime		10,000	4,007	14,007	
<b>Total Facilities and Events</b>		<b>65,545</b>	<b>31,797</b>	<b>97,342</b>	<b>1.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Events and Facilities**

<b>001- 579</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>EVENTS AND FACILITIES</b>						
512.0100	Regular Salaries	-	40,677	40,092	55,545	36.55%
514.0100	Overtime	-	7,500	7,200	10,000	0.00%
521.0100	FICA Taxes	-	3,685	3,198	5,014	36.07%
522.2100	Retirement General Employee	-	15,079	13,153	20,096	0.00%
523.0100	Health and Dental Insurance	-	3,816	3,439	4,555	19.37%
523.0200	Health Insurance -Dependent Subsidy	-	645	581	770	19.38%
523.0300	Life Insurance & EAP	-	183	160	207	13.11%
524.0100	Workers' Compensation	-	716	716	1,155	61.31%
	<b>PERSONNEL EXPENSES</b>	<b>-</b>	<b>72,301</b>	<b>68,539</b>	<b>97,342</b>	<b>34.63%</b>
540.5100	Travel and Per Diem	-	-	-	200	100.00%
541.1100	Communications	-	-	-	450	100.00%
544.1500	Rental Expenses	-	-	-	200	100.00%
545.1200	Insurance	-	-	-	1,770	0.00%
546.3400	Repair and Maintenance	-	4,000	7,400	14,000	250.00%
547.5100	Printing and Binding	-	2,000	1,000	850	-57.50%
551.1200	Printing Supplies	-	200	200	200	0.00%
552.1500	Fuel and Lubricants	-	420	420	2,000	376.19%
552.2300	Operating Expenses	-	1,000	750	1,300	30.00%
552.3900	Safety Expense	-	250	250	100	-60.00%
552.4200	Small Tools/Equipment	-	100	140	500	400.00%
552.5100	Uniforms	-	-	-	125	0.00%
552.7100	Fairs and Festivals	-	-	-	33,318	0.00%
552.7400	Ag Museum	-	-	-	2,000	0.00%
555.1300	Technical/Training	-	-	-	250	0.00%
	<b>OPERATING EXPENSES</b>	<b>-</b>	<b>7,970</b>	<b>10,160</b>	<b>57,263</b>	<b>618.48%</b>
564.0100	Machinery and Equipment	-	-	-	15,800	0.00%
	<b>CAPITAL EQUIPMENT PURCHASES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>15,800</b>	<b>0.00%</b>
	<b>TOTAL EXPENSES</b>	<b>-</b>	<b>80,271</b>	<b>78,699</b>	<b>170,405</b>	<b>112.29%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Events & Facilities  
Fund: 001 and Department: 579

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
Special Project/Events Coordin	1	55,545	55,545	191
		<b>Total</b>	<b>\$55,545</b>	
514.0100 Overtime				
Overtime for special events	1	10,000	10,000	
		<b>Total</b>	<b>\$10,000</b>	
521.0100 FICA Taxes				
FICA Taxes	1	5,014	5,014	
		<b>Total</b>	<b>\$5,014</b>	
522.2100 Retirement General Employee				
General Employee Retirement	1	20,096	20,096	
		<b>Total</b>	<b>\$20,096</b>	
523.0100 Health Insurance				
Health Insurance	1	4,555	4,555	
		<b>Total</b>	<b>\$4,555</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance Subsidy	1	770	770	
		<b>Total</b>	<b>\$770</b>	
523.0300 Life Insurance & EAP				
Life Insurance & EAP	1	207	207	
		<b>Total</b>	<b>\$207</b>	
524.0100 Workers' Compensation				
Workers Compensation	1	1,155	1,155	
		<b>Total</b>	<b>\$1,155</b>	
540.5100 Travel and Per Diem				
Classes and webinars	1	200	200	
		<b>Total</b>	<b>\$200</b>	
541.1100 Communications				
Cell Phone Seger	1	450	450	Verizon
		<b>Total</b>	<b>\$450</b>	
544.1500 Rental Expenses				
Misc Hand and Power Tools	1	200	200	
		<b>Total</b>	<b>\$200</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	442.50	1,770	Oct 13
		<b>Total</b>	<b>\$1,770</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Events & Facilities  
Fund: 001 and Department: 579

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
546.3400 Repair & Maintenance				
City Hall Breakroom	1	3,000	3,000	Tile, Windows, Floor
Re-build Pavilion 17 St Park	1	3,000	3,000	
Repair & maintenance Buildings	1	1,500	1,500	
Repair & Maintenance Vehicle	1	1,000	1,000	
Repair and Maintenance Parks	1	1,500	1,500	
Repairs to A/C systems	1	4,000	4,000	
Resurface Tennis Courts	0	8,000	0	
		<b>Total</b>	<b>\$14,000</b>	
547.5100 Printing and Binding				
News in Brief, 4 times a year	1	850	850	
		<b>Total</b>	<b>\$850</b>	
551.1200 Office Supplies				
Misc Office Supplies	1	200	200	
		<b>Total</b>	<b>\$200</b>	
552.1500 Fuel and Lubricants				
For Vehicle 17611	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
552.2300 Operating Expenses				
Central Store Supplies	1	500	500	
Jackson's Hardware	1	500	500	Misc Supplies
Toners/ Cartridges	1	300	300	
		<b>Total</b>	<b>\$1,300</b>	
552.3900 Safety Program Expense				
Safety Shoes	1	100	100	One Pair - Seger
		<b>Total</b>	<b>\$100</b>	
552.4200 Small Tools/Equipment				
Misc Small Hand Tools	1	500	500	
		<b>Total</b>	<b>\$500</b>	
552.5100 Uniform Purchases and Cleaning				
5 City Shirts	5	25	125	For Seger
		<b>Total</b>	<b>\$125</b>	
552.7100 Fairs & Festivals				
Adv Tickets for Volunteers	28	6	168	Manatee Co Fair
Booth Design based on theme	1	250	250	
Booth Rental	1	600	600	Manatee Co Fair
Fair Sponsorship	1	2,000	2,000	Manatee Co Fair
Fireworks Display	1	30,000	30,000	
Parking Pases for Volunteers	4	60	240	Manatee Co Fair
Security Passes	2	30	60	Manatee Co Fair
		<b>Total</b>	<b>\$33,318</b>	
552.7400 Ag Museum				
Repair and Maintenance	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Events & Facilities  
Fund: 001 and Department: 579

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
555.1300      Technical/Training				
Classes/Training	1	250	250	For Seger
		<b>Total</b>	<b>\$250</b>	
564.0100      Machinery and Equipment				
2 ADA Picnic Tables	1	1,700	1,700	Hidden Lake, Taylor
2 Regular Picnic Tables	1	1,100	1,100	Hidden Lake, Taylor
New Playground Equipment	0	22,000	0	Age Group 5-12
One 14'x 14' Pavilion	0	13,000	0	For Taylor Park
One 16'x 16' Pavilion	1	12,000	12,000	For Hidden Lake Park
Peavey Esort 6000 PA System	1	1,000	1,000	City Events
		<b>Total</b>	<b>\$15,800</b>	
		<b>Total Budget:</b>	<b>\$170,405</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Police Department - 521**

Fund: General Fund - 001

Department: Police Department

Contact Hours: 24 Hours, Daily  
 Location: Police Department, 1115 10<sup>th</sup> Street West, Palmetto, FL 34221  
 Telephone: 941-721-2000, 941-723-4587

Primary Duties

- Provide a professional police department to the Palmetto citizens and visitors
- Ensure the safety and wellbeing of the citizens and visitors by protecting life and property
- Responsible for crime prevention, identification and apprehension of offenders of crimes.

Future Challenges or Issues facing the Cost Center

- Replace/upgrade our obsolete EDACs radio equipment with current, supported, P25 capable hardware.
- Retain current personnel and recruit new, qualified personnel in an increasingly competitive job market.
- Increase staffing to allow for the creation of a specialty investigative unit to address criminal issues that the Department is currently hard pressed to address.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Upgrade radio system to County P25 standards
2. Continue to develop staff through training.
3. Establish a dedicated special investigations unit that is staffed and trained to investigate narcotics and specialty crimes in the City.
4. Continue to lower the crime rate in the City
5. Continue to foster positive working relationships with citizens and visitors in an effort to deal with crime proactively and to improve public safety perception in the City.

Workload Measures:

Because of the nature of policing and crime, it is impossible to forecast activity levels and workload measures for the remainder of 2014 and 2015. Calls for service have dropped over the past few years, as have other related statistics. We anticipate this trend either leveling off or continuing.

We also anticipate that initiated activities (traffic stops, traffic tickets issued, and contacts made) will remain at a level consistent with the past several years.





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**POLICE DEPARTMENT  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015 W/COLA</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
<b>Police Department - Administration</b>					
Dispatcher I	105/2	29,008	16,604	45,612	1.00
Records Clerk I	105/8	34,517	18,742	53,259	1.00
Records Clerk II	107/12	42,730	21,929	64,659	1.00
Evidence Custodian	109/7	40,756	21,163	61,919	1.00
Dispatch Supervisor	108/5	36,630	19,562	56,192	1.00
Dispatcher I	105/2	29,008	16,604	45,612	1.00
Accreditation/Grants Coordinator	110/2	37,023	19,714	56,737	1.00
Dispatcher I	105/5	31,643	17,626	49,269	1.00
Dispatcher I	105/4	30,739	17,276	48,015	1.00
Dispatcher I	105/2	29,008	16,604	45,612	1.00
Dispatcher I	105/2	29,008	16,604	45,612	1.00
Victim Advocate	110/4	39,232	20,572	59,804	1.00
Overtime		20,000	7,695	27,695	
		429,302	230,694	659,996	12.00
Maintenance Technician (30hr week)	103P/2	19,733	2,001	21,735	0.75
Crime Analyst - Part Time	103P/2	13,155	1,028	14,184	0.75
		32,889	3,030	35,918	1.50
		462,191	233,724	695,914	13.50
<b>Police Department - Crossing Guards</b>					
Crossing Guard	101C/2	5,138	507	5,646	0.25
Crossing Guard	101C/2	5,138	507	5,646	0.25
Crossing Guard	101C/8	10,737	1,060	11,797	0.25
Crossing Guard	101C/3	5,292	523	5,814	0.25
Crossing Guard	101C/2	5,138	507	5,646	0.25
<b>Crossing Guard - VACANT</b>	<b>101C/2</b>	<b>6,423</b>	<b>634</b>	<b>7,057</b>	<b>0.25</b>
Crossing Guard	101C/2	5,138	507	5,646	0.25
		43,004	4,246	47,250	1.75
<b>Police Department - Part-time Patrol</b>					
Park Patrol - Sworn - CPIP/CRA	110SP/2	27,121	2,678	29,799	0.75
Park Patrol - Sworn - CPIP/CRA	110SP/2	27,121	2,678	29,799	0.75
		54,243	5,356	59,599	1.50
<b>Police Department - Executive Sworn Officers</b>					
Chief of Police	122S/7	93,480	41,317	134,797	1.00
Deputy Chief of Police-25% CPIP/CRA	118S/6	75,602	34,437	110,039	1.00
<b>Police Lieutenant - New Unfunded</b>	<b>115S/5</b>	-	-	-	
Police Lieutenant	115S/6	65,361	30,496	95,857	1.00
		234,443	106,250	340,693	3.00



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**POLICE DEPARTMENT  
ORGANIZATIONAL INFORMATION (CONTINUED)**

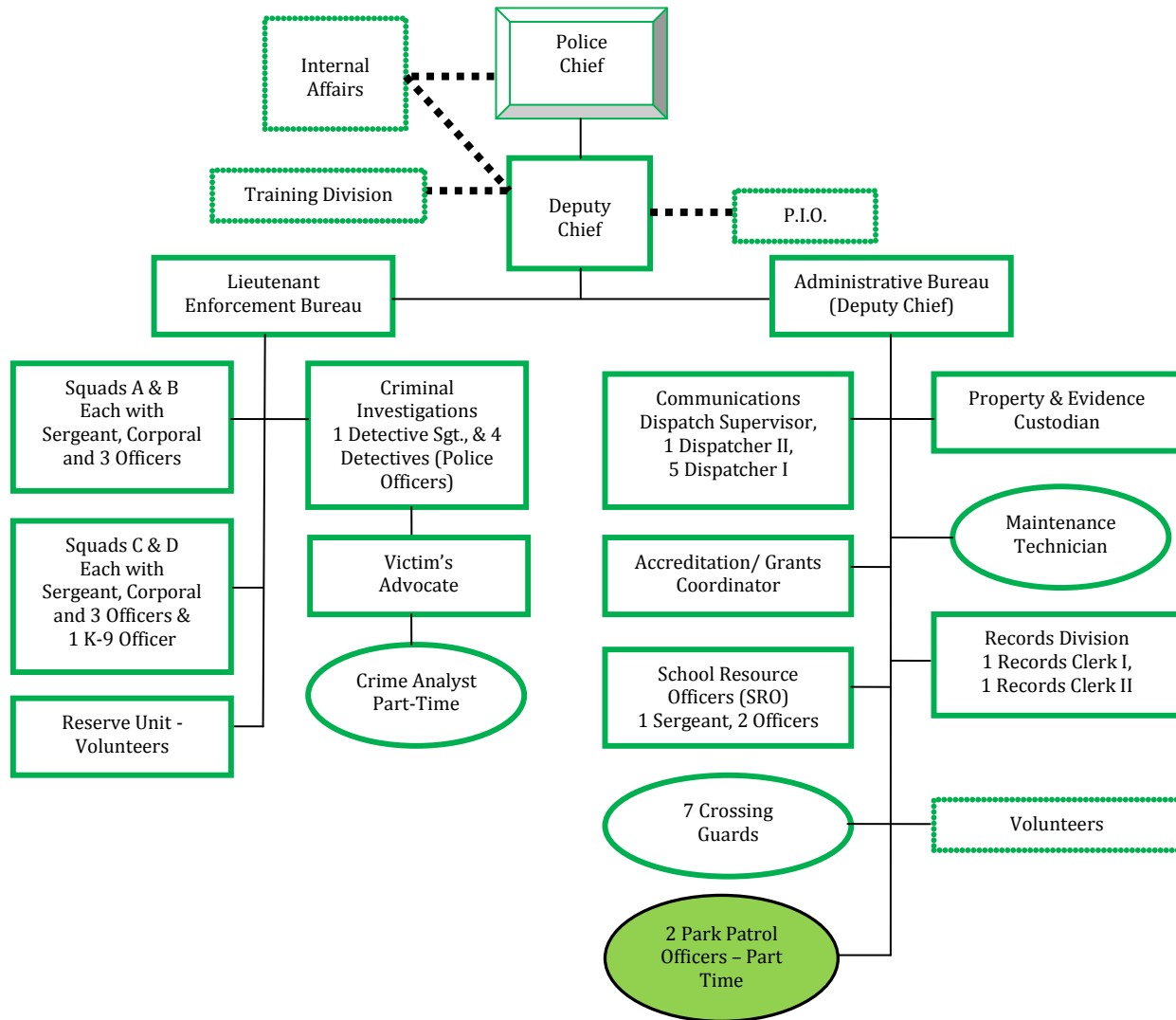
<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015 W/COLA</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Police Department - Sworn Officers					
Police Sergeant - DROP	113SO/10	54,039	10,863	64,902	1.00
Police Sergeant - DROP	113SO/9	52,496	10,705	63,201	1.00
Police Sergeant	113SO/8	50,996	24,969	75,965	1.00
Police Sergeant	113SO/8	50,996	24,969	75,965	1.00
Police Sergeant - Longevity	113SO/15	64,300	30,088	94,388	1.00
Police Sergeant	113SO/13	58,947	28,028	86,975	1.00
Corporal - CPIP/CRA	111SO/9	47,615	23,668	71,283	1.00
Corporal - CPIP/CRA	111SO/8	46,255	23,144	69,399	1.00
Corporal	111SO/8	46,255	23,144	69,399	1.00
Corporal - CPIP/CRA	111SO/12	51,939	25,332	77,271	1.00
Corporal	111SO/12	51,939	20,006	71,945	1.00
Police Officer - CPIP/CRA	110SO/8	44,053	22,297	66,350	1.00
Police Officer	110SO/8	44,053	22,297	66,350	1.00
Police Officer	110SO/8	44,053	22,297	66,350	1.00
Police Officer - SRO	110SO/7	42,795	16,488	59,283	1.00
Police Officer - CPIP/CRA	110SO/5	40,385	20,886	61,271	1.00
Police Officer - SRO	110SO/4	39,232	20,442	59,674	1.00
Police Officer - CPIP/CRA	110SO/4	39,232	20,442	59,674	1.00
Police Officer	110SO/4	39,232	20,442	59,674	1.00
Police Officer	110SO/4	39,232	20,442	59,674	1.00
Police Officer	110SO/4	39,232	20,442	59,674	1.00
Police Officer - CPIP/CRA	110SO/4	39,232	20,442	59,674	1.00
Police Officer	110SO/3	38,111	20,011	58,122	1.00
Police Officer	110SO/3	38,111	20,011	58,122	1.00
Police Officer	110SO/2	37,023	19,592	56,615	1.00
Police Officer	110SO/2	37,023	19,592	56,615	1.00
Police Officer	110SO/2	37,023	19,592	56,615	1.00
Police Officer	110SO/2	37,023	19,592	56,615	1.00
Police Officer	110SO/2	37,023	19,592	56,615	1.00
Police Officer	110SO/2	37,023	19,592	56,615	1.00
Police Officer	110SO/2	37,023	19,592	56,615	1.00
Police Officer	110SO/2	37,023	14,267	51,290	1.00
Police Officer	110SO/2	37,023	19,592	56,615	1.00
Clothing Allowance		4,000	1,437	5,437	
Incentive Pay		24,000	9,155	33,155	
Overtime		78,000	29,752	107,752	
		<u>1,504,914</u>	<u>703,608</u>	<u>2,208,522</u>	<u>32.00</u>
<b>TOTAL POLICE DEPARTMENT</b>		<b>2,298,794</b>	<b>1,053,185</b>	<b>3,351,979</b>	<b>51.75</b>



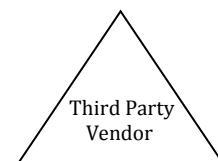
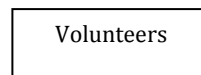
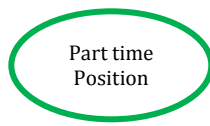
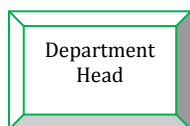
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**POLICE DEPARTMENT  
ORGANIZATIONAL INFORMATION (CONTINUED)**

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Police Department**

<b>001- 521-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>POLICE DEPARTMENT EXPENSES</b>						
511.0100	Executive Salaries	215,431	227,512	228,385	234,443	3.05%
512.0100	Regular Salaries	378,164	408,725	401,535	409,302	0.14%
512.0200	Sworn Officer's Wages	1,353,717	1,358,958	1,380,770	1,398,914	2.94%
513.0100	Part Time Wages	55,842	82,509	83,854	87,130	5.60%
513.0200	School Crossing Guards	50,227	45,375	43,579	43,004	-5.23%
514.0100	Overtime - Regular	41,778	44,100	35,000	49,100	11.34%
514.0200	Overtime - Holiday	58,460	53,900	53,900	53,900	0.00%
515.1000	Incentive Payments to Officers	21,789	24,000	25,726	24,000	0.00%
515.2100	Clothing Allowance - Taxable	3,500	4,000	4,000	4,000	0.00%
521.0100	FICA Taxes	162,293	172,054	165,222	175,859	2.21%
522.2100	Retirement General Employee	102,948	120,423	119,306	131,624	9.30%
522.2400	Retirement Sworn	411,043	448,091	443,068	435,173	-2.88%
552.2500	Matching Deferred Comp	-	-	-	26,427	0.00%
523.0100	Health and Dental Insurance	224,223	225,706	223,113	200,420	-11.20%
523.0200	Health Insurance -Dependent Subsidy	34,506	38,150	36,839	33,880	-11.19%
523.0300	Life Insurance & EAP	6,284	7,646	5,973	7,806	2.09%
524.0100	Workers' Compensation	28,358	40,449	40,622	41,983	3.79%
	<b>PERSONNEL EXPENSES</b>	<b>3,148,563</b>	<b>3,301,598</b>	<b>3,290,892</b>	<b>3,356,965</b>	<b>1.68%</b>
531.0300	Membership Dues	-	1,200	1,200	1,200	100.00%
534.2100	Employee Testing	513	580	580	580	0.00%
535.2100	Special Investigation Account	2,884	5,000	1,500	5,000	0.00%
540.5100	Travel and Per Diem	7,971	7,427	6,932	8,000	7.72%
541.1100	Communications	36,311	44,800	44,480	43,575	-2.73%
542.1200	Postage and Mailing Services	623	850	850	1,050	23.53%
543.0000	Utility Services	32,721	32,400	32,400	32,400	0.00%
544.0500	Operating Lease	6,987	7,606	7,606	8,148	7.13%
545.1200	Insurance	63,172	61,678	61,678	71,917	16.60%
545.9900	Insurance Contingency	1,000	5,000	1,414	5,000	0.00%
546.3400	Repair & Maintenance	5,608	8,200	8,200	8,700	6.10%
546.4000	Vehicle Repair & Maintenance	69,303	58,800	60,000	69,000	17.35%
547.5100	Printing and Binding	2,449	2,250	2,250	2,250	0.00%
551.1200	Office Supplies	4,852	5,600	5,600	6,250	11.61%
552.0000	Hurricane Supplies	-	3,000	-	3,000	100.00%
552.1500	Fuel and Lubricants	98,751	100,000	112,158	100,000	0.00%
552.2300	Operating Expenses	21,655	28,896	28,896	39,590	37.01%
552.2500	Spec Fund-Operating Supplies	7,080	673	673	-	-100.00%
552.2600	PD Special Programs	1,200	2,500	1,000	-	-100.00%
552.4200	Small Tools/Equipment	6,342	10,177	10,177	4,000	-60.70%
552.5100	Uniform Purchases and Cleaning	16,429	19,677	19,677	26,200	33.15%
552.6000	Canine Supplies	-	4,000	4,000	5,200	30.00%
554.0100	Non-Capitalized Equipment	5,243	8,456	8,456	-	0.00%
554.1200	Publications	653	720	720	972	35.00%
554.1400	Accreditation	3,233	7,713	7,000	3,900	-49.44%
555.1300	Technical/Training	11,477	10,750	12,000	12,860	19.63%
	<b>OPERATING EXPENSES</b>	<b>406,457</b>	<b>437,953</b>	<b>439,447</b>	<b>458,792</b>	<b>4.76%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Police Department**

<b>001- 521-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>POLICE DEPARTMENT EXPENSES</b>						
564.0100	Machinery and Equipment	29,440	33,660	33,660	-	-100.00%
564.0200	Police Dog Expense	-	8,500	8,500	-	-100.00%
564.4900	PD Capital Leases	84,178	160,000	159,405	177,500	10.94%
	<b>CAPITAL EQUIPMENT PURCHASES</b>	<b>113,618</b>	<b>202,160</b>	<b>201,565</b>	<b>177,500</b>	<b>-12.20%</b>
571.0100	Principal - Lease	106,868	127,876	127,875	122,765	-4.00%
572.0100	Interest - Lease	5,439	4,645	4,644	3,420	-26.37%
573.0500	New Lease	-	-	-	34,617	0.00%
	<b>DEBT SERVICE</b>	<b>112,307</b>	<b>132,521</b>	<b>132,519</b>	<b>160,802</b>	<b>21.34%</b>
531.0100-8212	Consulting - CRA Sub Plan	10,000	-	-	-	0.00%
540.5100-8212	Travel and Per Diem - CRA Sub Plan	-	2,000	2,000	6,265	213.25%
541.1100-8212	Communications - CRA Sub Plan	331	2,400	658	2,400	0.00%
546.4000-8212	Vehicle Repair & Maintenance - CRA Sub Plan	5,644	3,400	5,900	7,500	120.59%
547.5100-8212	Printing and Binding - CRA Sub Plan	-	1,500	-	-	-100.00%
549.0400-8212	Partnership/Sponsorship - CRA Sub Plan	6,869	2,500	-	3,500	40.00%
552.1500-8212	Fuel and Lubricants - CRA Sub Plan	25,620	47,040	26,700	33,500	-28.78%
555.1300-8212	Technical/Training - CRA Sub Plan	-	1,200	1,200	-	-100.00%
564.0100-8212	Machinery/Equipment - CRA Sub Plan	-	-	-	6,000	100.00%
	<b>TOTAL CRA SUB PLAN - NON PERSONNEL</b>	<b>48,464</b>	<b>60,040</b>	<b>36,458</b>	<b>59,165</b>	<b>-1.46%</b>
	<b>TOTAL EXPENSES</b>	<b>3,829,409</b>	<b>4,134,272</b>	<b>4,100,881</b>	<b>4,213,224</b>	<b>1.91%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Police Department  
Fund: 001 and Department: 521

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
511.0100 Executive Salaries				
Chief of Police	1	93,480	93,480	1474
Deputy Chief of Police	1	75,602	75,602	99
New Lieutenant Position	0	96175	0	UNFUNDED
Police Lieutenant - 25% CPIP	1	65,361	65,361	105
		<b>Total</b>	<b>\$234,443</b>	
512.0100 Regular Salaries				
Accred /Grants Coordinator	1	37,023	37,023	1415
Dispatch Supervisor	1	36,630	36,630	1312
Dispatcher I	1	29,008	29,008	1472
Dispatcher I	1	31,643	31,643	1448
Dispatcher I	1	30,739	30,739	1372
Dispatcher I	1	29,008	29,008	1526
Dispatcher I	1	29,008	29,008	1530
Dispatcher I	1	29,008	29,008	Vacant
Evidence Custodian	1	40,756	40,756	1461
Records Clerk I	1	34,517	34,517	1213
Records Clerk II	1	42,730	42,730	137
Victim Advocate	1	39,232	39,232	1371
		<b>Total</b>	<b>\$409,302</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Police Department  
Fund: 001 and Department: 521

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
512.0200 SWORN OFFICER'S WAGES				
Corporal	1	51,939	51,939	631
Corporal	1	46,255	46,255	1209
Corporal- CPIP/CRA	1	46,255	46,255	671
Corporal- CPIP/CRA	1	47,615	47,615	656
Corporal- CPIP/CRA	1	51,939	51,939	1293
Police Officer	1	37,023	37,023	1501
Police Officer	1	38,111	38,111	1433
Police Officer	1	37,023	37,023	1519
Police Officer	1	39,232	39,232	1368
Police Officer	1	37,023	37,023	1502
Police Officer	1	37,023	37,023	1487
Police Officer	1	44,053	44,053	1226
Police Officer	1	37,023	37,023	1491
Police Officer	1	39,232	39,232	1488
Police Officer	1	42,795	42,795	1313
Police Officer	1	37,023	37,023	1515
Police Officer	1	39,232	39,232	1382
Police Officer	1	37,023	37,023	1496
Police Officer	1	44,053	44,053	1225
Police Officer	1	39,232	39,232	1367
Police Officer	1	39,232	39,232	1463
Police Officer- CPIP/CRA	1	37,023	37,023	1492
Police Officer- CPIP/CRA	1	39,232	39,232	1462
Police Officer- CPIP/CRA	1	40,385	40,385	1357
Police Officer- CPIP/CRA	1	38,111	38,111	1466
Police Officer-CPIP/CRA	1	44,053	44,053	1212
Police Sergeant	1	64,300	64,300	114
Police Sergeant	1	58,947	58,947	626
Police Sergeant	1	50,996	50,996	1314
Police Sergeant	1	50,996	50,996	1208
Police Sergeant- DROP	1	54,039	54,039	1220
Police Sergeant-DROP	1	52,496	52,496	664
		<b>Total</b>	<b>\$1,398,914</b>	
513.0100 Part Time Wages				
Citizens Patrol-Sworn CPIP	1	27,121	27,121	1523
Crime Analyst- Part Time	1	13,155	13,155	1458
Maintenance Tech (30 hr/wk)	1	19,733	19,733	1489
Park Patrol- Sworn- CPIP/CRA	1	27,121	27,121	1507
		<b>Total</b>	<b>\$87,130</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Police Department  
Fund: 001 and Department: 521

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
513.0200	School Crossing Guards			
Crossing Guard	1	5,138	5,138	1465
Crossing Guard	1	5,138	5,138	1504
Crossing Guard	1	10,737	10,737	1440
Crossing Guard	1	5,292	5,292	1413
Crossing Guard	1	5,138	5,138	1479
Crossing Guard	1	6,423	6,423	Vacant/Funded
Crossing Guard	1	5,138	5,138	1531
		<b>Total</b>	<b>\$43,004</b>	
514.0100	Overtime			
Overtime	0	98000	44,100	
Overtime - Subplan	1	5,000	5,000	Special Events
		<b>Total</b>	<b>\$49,100</b>	
514.0200	Overtime - Holiday			
Overtime	1	98000	53,900	
		<b>Total</b>	<b>\$53,900</b>	
515.1000	Incentive Payments to Officers			
Incentive Pay	1	24,000	24,000	
		<b>Total</b>	<b>\$24,000</b>	
515.2100	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
		<b>Total</b>	<b>\$4,000</b>	
521.0100	FICA Taxes			
Clothing Allowance	1	306	306	
FICA Taxes- Administration	1	31,312	31,312	
FICA Taxes- Crossing Guards	1	3,290	3,290	
FICA Taxes- Exec Sworn Officer	1	17,935	17,935	
FICA Taxes- Part-Time Patrol	1	4,150	4,150	
FICA Taxes- Sworn Officers	1	107,017	107,017	
Incentive Pay	1	1,836	1,836	
Overtime - Admin	1	1,530	1,530	
Overtime - Sworn Officer	1	5,967	5,967	
Part Time Admin	1	2,516	2,516	
		<b>Total</b>	<b>\$175,859</b>	
522.2100	Retirement General Employee			
Retirement General Employee	1	131,624	131,624	
		<b>Total</b>	<b>\$131,624</b>	





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Police Department  
Fund: 001 and Department: 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
522.2400 Retirement Sworn				
Retirement- Executive Sworn	1	39,851	39,851	Excludes Chief
Retirement- Sworn Officers	1	395,322	395,322	
		<b>Total</b>	<b>\$435,173</b>	
522.2500 Matching Deferred Comp				
City Contrib - Deferred Comp	1	26,427	26,427	Chief
		<b>Total</b>	<b>\$26,427</b>	
523.0100 Health Insurance				
Health Insurance- Admin	12	4555	54,660	
Health Insurance- Exec Sworn	3	4555	13,665	
Health Insurance- Sworn	29	4555	132,095	
		<b>Total</b>	<b>\$200,420</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Ins- Dependent- Admin	12	770	9,240	
Health Ins- Dependent- Exec Sw	3	770	2,310	
Health Ins- Dependent- Sworn	29	770	22,330	
		<b>Total</b>	<b>\$33,880</b>	
523.0300 Life Insurance & EAP				
Life Insur/ EAP- Admin	1	1,616	1,616	
Life Insur/ EAP- Exec Sworn	1	848	848	
Life Insur/ EAP- Sworn Officer	1	5,342	5,342	
		<b>Total</b>	<b>\$7,806</b>	
524.0100 Workers' Compensation				
Part Time Administration	1	514	514	
Workers' Comp- Administration	1	708	708	
Workers' Comp- Crossing Guards	1	956	956	
Workers' Comp- Exec Sworn	1	5,214	5,214	
Workers' Comp- Part-Time	1	1,206	1,206	
Workers' Comp- Sworn Officers	1	33,385	33,385	
		<b>Total</b>	<b>\$41,983</b>	
531.0300 Membership Dues				
Membership Dues	1	1,200	1,200	
		<b>Total</b>	<b>\$1,200</b>	
534.2100 Pre-employment testing				
Employee Testing for Crashes	1	580	580	
		<b>Total</b>	<b>\$580</b>	
535.2100 Special Investigation Account				
Investigative Expenses/DNA	1	5,000	5,000	Special & DNA
		<b>Total</b>	<b>\$5,000</b>	
540.5100 Travel and Per Diem				
Meals & Per Diem	1	3,400	3,400	
Travel & Hotel	1	4,600	4,600	
		<b>Total</b>	<b>\$8,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Police Department  
Fund: 001 and Department: 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
540.5100 8212 Travel and Per Diem				
Meals & Per Diem/CRA	1	6,265	6,265	
		<b>Total</b>	<b>\$6,265</b>	
541.1100 Communications				
Annual Radio Contract	1	17,500	17,500	95 radios
In-Car Wireless Service	1	16,975	16,975	35 Cars/Annual
P25 Software Upgrade	1	1,000	1,000	For 4 P7300's
PDA's and Cell Phones	1	4,100	4,100	7 phones
Uncovered Radio Repairs	1	4,000	4,000	Outside Contract
		<b>Total</b>	<b>\$43,575</b>	
541.1100 8212 Communications				
6 CRA Officer Cell Phones	1	2,400	2,400	
		<b>Total</b>	<b>\$2,400</b>	
542.1200 Postage/Mailing Service				
CH Postage Meter	1	250	250	
Overnight Shipping	1	800	800	Packages/Evidence
		<b>Total</b>	<b>\$1,050</b>	
543.0000 Utility Services				
City of Palmetto Utility	1	16,200	16,200	
FPL	1	16,200	16,200	
		<b>Total</b>	<b>\$32,400</b>	
544.0500 Operating Lease				
Canon - ADV4235 - Squad Rm	12	171	2,052	Payment# 10-22 of 36
Canon - ADV4235-Squad Rm Maint	12	75	900	Monthly
Canon - C5255 - Records	12	333	3,996	Payment# 7-19 of 36
Canon - C5255 - Records Maint	12	100	1,200	Monthly
		<b>Total</b>	<b>\$8,148</b>	
545.1200 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	100	100	Oct 13 Chief
Gen Liab, Auto, Property Ins	4	17226	68,904	Quarterly
New Auto - Overlap Auto Ins	1	300	300	
PD Pension Waiver of Resource	1	138	138	Annual
		<b>Total</b>	<b>\$71,917</b>	
545.9900 Insurance Contingency				
Insurance Contingency	1	5,000	5,000	
		<b>Total</b>	<b>\$5,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Police Department  
Fund: 001 and Department: 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
546.3400 Repair & Maintenance				
AC Maint Contract	1	1,600	1,600	Annual
Fire Ext Maint Contract	1	1,500	1,500	Annual
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	
		<b>Total</b>	<b>\$8,700</b>	
546.4000 Vehicle Repair & Maintenance				
Uninsured Veh Damage	1	5,000	5,000	Misc. Repairs
Vehicle Maintenance	1	55,000	55,000	Repair/ Lex Contract
Vehicle Tires	1	9,000	9,000	Goodyear
		<b>Total</b>	<b>\$69,000</b>	
546.4000 8212 Vehicle Repair & Maintenance				
Vehicle Maintenance/ CRA	1	7,500	7,500	Repair,service,tires
		<b>Total</b>	<b>\$7,500</b>	
547.5100 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	
		<b>Total</b>	<b>\$2,250</b>	
547.5100 8212 Printing and Binding				
Community Policing Materials	0	1500	0	
		<b>Total</b>	<b>\$0</b>	
549.0400 8212 Partnership/Sponsorship - CRA Plan				
Crime Stoppers Partnership	1	3,500	3,500	
		<b>Total</b>	<b>\$3,500</b>	
551.1200 Office Supplies				
Copy Paper	1	1,500	1,500	
Office Supplies	1	2,500	2,500	
Printer/Copier Cartridges	1	1,500	1,500	
Records Supplies	1	750	750	
		<b>Total</b>	<b>\$6,250</b>	
552.0000 Hurricane materials/supplies				
Food and Water	1	3,000	3,000	
		<b>Total</b>	<b>\$3,000</b>	
552.1500 Fuel and Lubricants				
Non-CRA Fleet	1	100,000	100,000	
		<b>Total</b>	<b>\$100,000</b>	
552.1500 8212 Fuel and Lubricants				
Fuel-CRA Cars	1	33,500	33,500	
		<b>Total</b>	<b>\$33,500</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Police Department  
Fund: 001 and Department: 521

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
552.2300            Operating Expenses				
Ammo & Targets	1	5,000	5,000	
Annual AED Maintenance	1	100	100	
Annual Biohazard Disposal	1	750	750	Evidence Destruction
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	2,500	2,500	42 shots
Honor the Badge	1	1,500	1,500	Holiday Program
Lexis Nexis Data	4	1560	6,240	CID Investigation
P&E Packaging	1	500	500	Property & Evidence
Replay System Support	1	3,500	3,500	
Summer Slam	1	1,000	1,000	Youth Event
Taser ECD	7	1000	7,000	Stinger Replacement
Vehicle Cleaning Supplies	1	500	500	
		<b>Total</b>	<b>\$39,590</b>	
552.2300 9021    Operating Expenses				
E-Ticket Software	1	15,378	15,378	Byrne Grant Match
		<b>Total</b>	<b>\$15,378</b>	
552.4200            Small Tools/Equipment				
Enf Meter Calibration	1	3,000	3,000	
Small Tools/Parts	1	1,000	1,000	Misc. Items
		<b>Total</b>	<b>\$4,000</b>	
552.4200 9006    Small Tools/Equipment				
Bullestic Vest Total of 5	1	2,153	2,153	Grant Match 50%
		<b>Total</b>	<b>\$2,153</b>	
552.5100            Uniform Purchases and Cleaning				
Annual Shoe Allowance	27	100	2,700	Sworn Officers
Dry Cleaning & Alterations	1	13,000	13,000	
Safety Vests, Polos, Hats	1	2,500	2,500	
Uniforms	1	8,000	8,000	
		<b>Total</b>	<b>\$26,200</b>	
552.6000            Canine Supplies				
Canine Food	1	1,200	1,200	3 dogs
K-9 Equipment	1	1,000	1,000	3 Dogs
Veterinarian Services	1	3,000	3,000	Annual/Misc Meds
		<b>Total</b>	<b>\$5,200</b>	
554.1200            Publications				
Legal Handbooks	54	18	972	For Officers
		<b>Total</b>	<b>\$972</b>	
554.1400            Accreditation				
Accreditation Annual	1	1,400	1,400	CFA, FLA PAC
Conferences & Training	1	2,500	2,500	
Power DMS Annual Moved to IT	0	-	0	
		<b>Total</b>	<b>\$3,900</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Police Department  
Fund: 001 and Department: 521

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
555.1300      Technical/Training				
Dispatch Training	1	1,000	1,000	PLS/APCO
First Aid Training	1	1,000	1,000	Annual/All
NAPWDA Confer.	1	600	600	K-9
On-line Training	1	1,760	1,760	PoliceOne
Range Fees- Pistol, Rifle	1	3,500	3,500	MTI,Logue Rd
Sworn/Misc Training	1	5,000	5,000	Sworn and Non-sworn
		<b>Total</b>	<b>\$12,860</b>	
555.1300 8212    Technical/Training				
Training for CRA Officers	1	1,200	0	
		<b>Total</b>	<b>\$0</b>	
564.0100 8212    Machinery and Equipment				
License Plate Camera	1	6,000	6,000	
		<b>Total</b>	<b>\$6,000</b>	
564.4900      CH Capital Leases				
Admin. Car	0	31000	0	Charger-Lt.
Patrol Car	2	36000	72,000	Charger-Patrol
Radio Base Station	1	13,000	13,000	Dispatch
Radio-Portable	14	3500	49,000	Officer
Tahoe- K-9	1	43,500	43,500	Replace 608,609
		<b>Total</b>	<b>\$177,500</b>	
571.0100      Principal - Lease				
FA#20038-20040 2011 Crown Vic	2	6315.46	12,631	Payment# 15-16F
FA#20061 Mitel Phone System	2	1525	3,050	Payment# 15-16F
FA#20087-20102 Radios	4	4025	16,100	Payment# 11-14 of 16
FA#20103,20127-20129,20132 Car4		7605	30,420	Payment# 11-14 of 16
FA#20151,20155 Car 46/47/57-60 4		5261	21,044	Payment# 7-10 of 16
FA#20187-88/77Tahoe 20200 Chgr4		9880	39,520	Payment# 3-6 of 16
		<b>Total</b>	<b>\$122,765</b>	
572.0100      Interest - Lease				
FA#20038-20040 2011 Crown Vic	2	119	238	Payment# 15-16F
FA#20061 Mitel Phone System	2	29	58	Payment# 15-16F
FA#20087-20102 Radios	4	77	308	Payment# 11-14 of 16
FA#20103,20127-20129,20132 Car4		145	580	Payment# 11-14 of 16
FA#20151,20155 Car 46/47/57-60 4		182	728	Payment# 7-10 of 16
FA#20187-88/77Tahoe 20200 Chgr4		377	1,508	Payment 3-6 of 16
		<b>Total</b>	<b>\$3,420</b>	
573.0500      NEW DEBT SERVICE				
New Debt Service for Lease	3	11539	34,617	3 Payments
		<b>Total</b>	<b>\$34,617</b>	
		<b>Total Budget:</b>	<b>\$4,230,755</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Code Enforcement - 523**

Fund: General Fund - 001  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Focuses on quality of life issues that affect the City's residents.
- Addresses nuisance issues, noise complaints, and abandoned property.
- Enforces minimum maintenance standards as well as health and safety issues.

Future Challenges or Issues facing the Cost Center

1. Working with the residents and business owners to educate them on the importance of property maintenance and compliance for the betterment of the City as a whole.
2. Controlling blight.
3. Focusing on timely maintenance of foreclosed properties.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Increase number of violations corrected without fines.
2. Increase percentage of registered abandoned houses

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Number of violations cited	1195	1250	1300
Number of violations corrected without fines	1213	1250	1300
Number of violations pending	n/a	47	0
Number of Code Enforcement Board Cases pending	0	0	5

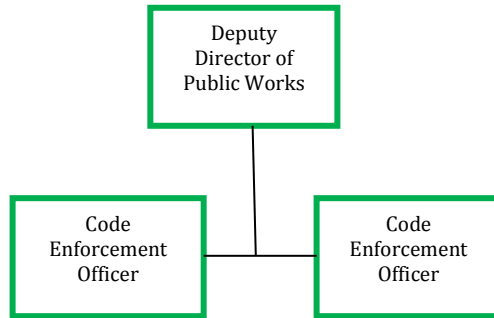


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

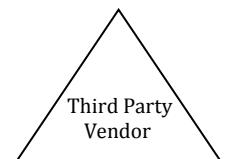
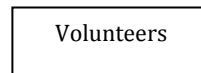
**CODE ENFORCEMENT  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Code Enforcement Officer	109/2	35,259	19,593	54,852	1.00
Code Enforcement Officer	109/15	51,389	26,111	77,500	1.00
Total Code Enforcement		86,648	45,704	132,352	2.00

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

General Fund - Code Enforcement

001- 523-	ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	AOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>CODE ENFORCEMENT EXPENSES</b>						
512.0100	Regular Salaries	85,917	84,174	84,090	86,648	2.94%
521.0100	FICA Taxes	6,549	6,439	6,393	6,629	2.95%
522.2100	Retirement General Employee	24,269	26,346	26,055	26,566	0.84%
523.0100	Health and Dental Insurance	5,360	10,318	10,317	9,110	-11.71%
523.0200	Health Insurance -Dependent Subsidy	852	1,744	1,744	1,540	-11.70%
523.0300	Life Insurance & EAP	254	323	253	331	2.48%
524.0100	Workers' Compensation	1,414	1,483	1,482	1,527	2.97%
	<b>PERSONNEL EXPENSES</b>	<b>124,615</b>	<b>130,827</b>	<b>130,334</b>	<b>132,351</b>	<b>1.16%</b>
531.0300	Membership Dues	-	70	70	70	100.00%
531.0600	Attorney Fees - Code Enforcement Board	896	2,400	500	2,400	0.00%
534.1700	Lot/Tree Clear - Pass Thru	3,015	4,000	3,000	4,000	0.00%
540.5100	Travel and Per Diem	-	1,420	250	1,420	0.00%
541.1100	Communications	1,018	1,440	300	480	-66.67%
545.1200	Insurance	3,155	2,572	2,553	3,084	19.91%
546.3400	Repair & Maintenance	1,373	-	-	-	0.00%
546.4000	Vehicle Repair & Maintenance	-	1,500	1,500	2,000	33.33%
547.5100	Printing/Binding	107	150	150	150	0.00%
551.1200	Office Supplies	15	100	100	100	0.00%
552.1500	Fuel and Lubricants	2,945	3,300	4,275	4,200	27.27%
552.2300	Operating Expenses	338	1,500	1,200	1,500	0.00%
552.3900	Safety Program Expense	-	50	50	25	-50.00%
552.4200	Small Tools/Equipment	229	1,500	1,500	100	-93.33%
552.5100	Uniform Purchases and Cleaning	189	150	150	75	-50.00%
555.1300	Technical/Training	-	895	895	895	0.00%
	<b>OPERATING EXPENSES</b>	<b>13,280</b>	<b>21,047</b>	<b>16,493</b>	<b>20,499</b>	<b>-2.60%</b>
	<b>TOTAL EXPENSES</b>	<b>137,895</b>	<b>151,874</b>	<b>146,827</b>	<b>152,850</b>	<b>0.64%</b>





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Code Enforcement  
Fund: 001 and Department: 523

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
512.0100 Regular Salaries				
Code Enforce Officer	1	51,389	51,389	314
Code Enforce Officer	1	35,259	35,259	1522
		<b>Total</b>	<b>\$86,648</b>	
521.0100 FICA Taxes				
FICA Taxes	1	6,629	6,629	
		<b>Total</b>	<b>\$6,629</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	26,566	26,566	
		<b>Total</b>	<b>\$26,566</b>	
523.0100 Health Insurance				
Health Insurance	2	4,555	9,110	
		<b>Total</b>	<b>\$9,110</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	2	770	1,540	
		<b>Total</b>	<b>\$1,540</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	331	331	
		<b>Total</b>	<b>\$331</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	1,527	1,527	
		<b>Total</b>	<b>\$1,527</b>	
531.0300 Membership Dues				
FACE Annual Membership Fees	2	35	70	CEO & CEO
		<b>Total</b>	<b>\$70</b>	
531.0600 Attorney Fees-Contracted Services				
CE Board Attorney Monthly Fees	12	200	2,400	200/month
		<b>Total</b>	<b>\$2,400</b>	
534.1700 Lot Clearing - Pass Thru				
Nuisance Abate Lot Clearing	80	50	4,000	80 cuts @ 50/cut
		<b>Total</b>	<b>\$4,000</b>	
540.5100 Travel and Per Diem				
FACE Annual Training Conferenc	1	500	500	CEO/room & meals
FACE Level Certification	1	920	920	CEO/room & meals
		<b>Total</b>	<b>\$1,420</b>	
541.1100 Communications				
Cell Service-Code Enforcement	12	40	240	CEO 20/month
Cell Service-Code Enforcement	12	40	240	CEO 20/month
		<b>Total</b>	<b>\$480</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	771	3,084	Quarterly
		<b>Total</b>	<b>\$3,084</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Code Enforcement  
Fund: 001 and Department: 523

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
546.4000 Vehicle Repair & Maintenance				
Vehicle Maintenance 2006 F150	4	250	1,000	Asset #17525
Vehicle Maintenance 2006 F150	4	250	1,000	Asset #17492
		<b>Total</b>	<b>\$2,000</b>	
547.5100 Printing and Binding				
Business Cards	1	50	50	New CEO
Printing-Notices, Door Hangers	1	100	100	
		<b>Total</b>	<b>\$150</b>	
551.1200 Office Supplies				
Pens, Calendars, Markers, Pads	1	100	100	Office Supplies
		<b>Total</b>	<b>\$100</b>	
552.1500 Fuel and Lubricants				
Fuel/Oil CEO Vehicle	12	175	2,100	175/month FA#17492
Fuel/Oil CEO Vehicle	12	175	2,100	175/month FA#17525
		<b>Total</b>	<b>\$4,200</b>	
552.2300 Operating Expenses				
Manatee Court Recording Fees	12	125	1,500	AOs, OIFs, Liens
		<b>Total</b>	<b>\$1,500</b>	
552.3900 Safety Program Expense				
Safety Supplies	1	25	25	CEO
		<b>Total</b>	<b>\$25</b>	
552.4200 Small Tools/Equipment				
Hand Tools As Needed	1	50	50	CEO
Hand Tools As Needed	1	50	50	CEO
		<b>Total</b>	<b>\$100</b>	
552.5100 Uniform Purchases and Cleaning				
Uniform Shirts CEO	3	25	75	
		<b>Total</b>	<b>\$75</b>	
555.1300 Technical/Training				
FACE Certification Exam	1	75	75	CEO Level Training
FACE Conference/Training Fee	1	340	340	CEO
FACE Level Training	1	480	480	CEO
		<b>Total</b>	<b>\$895</b>	
		<b>Total Budget:</b>	<b>\$152,850</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Public Works Administration - 540**

Fund: General Fund - 001  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Responsible for the daily planning, technical support, direction and coordination of all Public Works cost centers
- Cost Centers include: Code Enforcement, Planning, Fleet, Parks and Recreation, Streets, Solid Waste, Water, Sewer, Waste Water Treatment Plant, Stormwater, Reuse and Building Department

Future Challenges or Issues facing the Cost Center

- A large amount of turnover in personnel challenges the cost center to hire and train competent, conscientious and hard-working employees

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies	<u>Cost Center Goals and Objectives:</u>
Appearance	Beautify and enhance	1. Update city area maps and display
Services	Maintain and improve everyday services	2. Provide a one-stop service that will expedite the needs of the citizens of Palmetto
Infrastructure	Maintain and improve infrastructure	3. Provide infrastructure data for future improvements through a new software system
Safety	Make the City safe	4. Continue to strive for workplace safety
Economic Stability	Enhance and prosper the City and its citizens	5. Continue to scan documents and make it available for citizens to view online
Historic Preservation	Preserve Palmetto's history	6. Provide home town environment or service

<u>Workload Measures:</u>	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Number of incoming calls	9,242	5,382	
Number of customers	850	237	
Number of scanned documents	24,562	20,738	

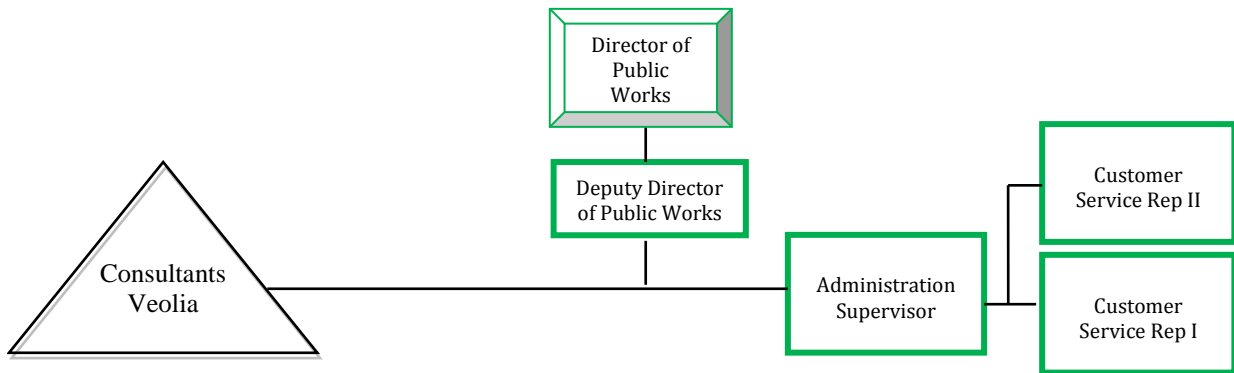


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

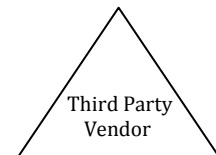
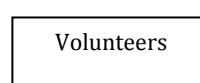
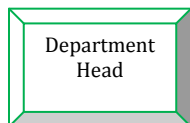
**PUBLIC WORKS ADMINISTRATION  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Deputy Director of Public Works	120/14	85,383	39,847	125,230	1.00
Deputy Director of Administration	112/12	54,536	26,511	81,047	1.00
Customer Service Rep II	105/2	29,008	16,604	45,612	1.00
<b>Compliance/GIS Coordinator - VACANT</b>	<b>109/1</b>	<b>34,252</b>	<b>18,639</b>	<b>52,891</b>	<b>1.00</b>
Director-Public Work	122S/5	87,027	13,829	100,856	1.00
Total Public Works Administration		290,206	115,430	405,636	5.00

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Public Works Administration**

001- 540- ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>ADMINISTRATION EXPENSES</b>					
511.0100 Executive Salaries	82,897	83,970	84,293	87,027	3.64%
512.0100 Regular Salaries	186,209	186,673	185,088	203,179	8.84%
514.0100 Overtime	203	-	-	-	0.00%
521.0100 FICA Taxes	19,976	20,704	20,129	22,201	7.23%
522.2100 Retirement General Employee	53,219	58,429	58,015	62,295	6.62%
523.0100 Health and Dental Insurance	26,353	25,795	22,784	22,775	-11.71%
523.0200 Health Insurance -Dependent Subsidy	4,189	4,360	3,851	3,850	-11.70%
523.0300 Life Insurance & EAP	860	1,030	730	1,075	4.37%
524.0100 Workers' Compensation	3,656	3,038	3,296	3,233	6.42%
<b>PERSONNEL EXPENSES</b>	<b>377,562</b>	<b>383,999</b>	<b>378,186</b>	<b>405,635</b>	<b>5.63%</b>
531.0300 Membership Dues	-	512	512	512	100.00%
531.1600 Contract Services	13,266	12,523	12,523	12,989	3.72%
531.2000 Engineering Services	-	10,000	5,000	10,000	0.00%
534.2100 Employee Testing	520	500	500	500	0.00%
540.5100 Travel and Per Diem	281	300	150	300	0.00%
541.1100 Communications	893	1,596	800	1,380	-13.53%
542.1200 Postage/Mailing Services	213	450	450	500	11.11%
543.0000 Utility Services	38,317	40,200	34,075	38,000	-5.47%
544.0500 Operating Lease	3,813	4,247	4,247	5,479	29.01%
545.1200 Insurance	11,464	7,836	7,140	9,871	25.97%
545.9900 Insurance Contingency	4,782	5,000	5,000	5,000	0.00%
546.3400 Repair & Maintenance	12,231	14,527	14,527	7,200	-50.44%
546.4000 Vehicle Repair & Maintenance	-	2,000	2,500	2,000	100.00%
547.5100 Printing and Binding	-	344	400	-	-100.00%
549.0200 Issues to EMS	22,181	20,000	4,505	3,000	-85.00%
549.0300 Issues to North River Fire Department	34,188	32,000	33,254	29,000	-9.38%
551.1200 Office Supplies	795	700	700	700	0.00%
552.1500 Fuel and Lubricants	2,916	2,900	3,120	3,000	3.45%
552.2300 Operating Expenses	1,141	2,780	2,780	2,580	-7.19%
552.3900 Safety Program Expense	1,642	1,400	1,400	1,300	-7.14%
552.4200 Small Tools Minor Equipment	24	279	279	100	-64.16%
552.5100 Uniform Purchases and Cleaning	115	750	750	875	16.67%
554.0100 Non-Capitalized Equipment	-	-	-	540	0.00%
555.1300 Technical/Training	888	693	693	732	5.63%
<b>OPERATING EXPENSES</b>	<b>149,670</b>	<b>161,537</b>	<b>135,305</b>	<b>135,558</b>	<b>-16.08%</b>



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

General Fund - Public Works Administration

001- 540-	ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>ADMINISTRATION EXPENSES</b>						
564.0100	Machinery & Equipment	8,560	-	-	-	0.00%
564.4900	Capital Leases	-	-	-	15,600	0.00%
	<b>CAPITAL EQUIPMENT PURCHASES</b>	<b>8,560</b>	<b>-</b>	<b>-</b>	<b>15,600</b>	<b>0.00%</b>
571.0100	Principal - Lease	5,840	5,987	5,987	3,050	-49.06%
572.0100	Interest Expense - Lease	316	172	169	29	-83.14%
573.0500	New Lease	-	-	-	3,051	0.00%
	<b>DEBT SERVICE</b>	<b>6,156</b>	<b>6,159</b>	<b>6,156</b>	<b>6,130</b>	<b>-0.47%</b>
	<b>TOTAL EXPENSES</b>	<b>541,948</b>	<b>551,695</b>	<b>519,647</b>	<b>562,923</b>	<b>2.04%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Public Works Administration  
Fund: 001 and Department: 540

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
511.0100 Executive Salaries				
Director- Public Works	1	87,027	87,027	1469
		<b>Total</b>	<b>\$87,027</b>	
512.0100 Regular Salaries				
Compliance/GIS Coordinator	1	34,252	34,252	Vacant
Customer Service Rep II	1	29,008	29,008	1520
Deputy Dir of Administration	1	54,536	54,536	94
Deputy Director Public Works	1	85,383	85,383	1510
		<b>Total</b>	<b>\$203,179</b>	
521.0100 FICA Taxes				
FICA Taxes- PW Admin	1	22,201	22,201	
		<b>Total</b>	<b>\$22,201</b>	
522.2100 Retirement General Employee				
Retirement Gen Emp- PW Admin	1	62,295	62,295	
		<b>Total</b>	<b>\$62,295</b>	
523.0100 Health Insurance				
Health Insurance- PW Admin	5	4,555	22,775	
		<b>Total</b>	<b>\$22,775</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Ins- Depend- PW Admin	5	770	3,850	
		<b>Total</b>	<b>\$3,850</b>	
523.0300 Life Insurance & EAP				
Life Insur/ EAP- PW Admin	1	1,075	1,075	
		<b>Total</b>	<b>\$1,075</b>	
524.0100 Workers' Compensation				
Workers' Comp- PW Admin	1	3,233	3,233	
		<b>Total</b>	<b>\$3,233</b>	
531.0300 Membership Dues				
Membership- American PW Assoc	1	292	292	Director
Membership- Tampa Area Safety	1	220	220	Renewal
		<b>Total</b>	<b>\$512</b>	
531.1600 Contract Services				
AED Physio-Control Shared Cost	1	275	275	On-Site Inspection
Janitorial Services	12	699	8,388	PW Facilities
Pest Control Quarterly	4	80	320	PW Facilities
Sonitrol Security Monitoring	4	877	3,510	PW Facilities
Syn-Tech Systems Maint Agree	1	495	495	05/27/14 - 05/26/15
		<b>Total</b>	<b>\$12,988</b>	
531.2000 Engineering Services				
Engineering Services	1	10,000	10,000	as needed
		<b>Total</b>	<b>\$10,000</b>	
534.2100 Pre-employment testing				
Drug/Alcohol Testing On-Site	1	500	500	as needed
		<b>Total</b>	<b>\$500</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Public Works Administration  
Fund: 001 and Department: 540

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
540.5100 Travel and Per Diem				
Travel and Per Diem	1	300	300	as needed
		<b>Total</b>	<b>\$300</b>	
541.1100 Communications				
Cell Service-PW Admin Supvr	12	10	120	Johnson
Cell Service-PW Cust Serv	12	5	60	
Cell Service-PW Director	12	50	600	Tusing
Cell Service-PW Supervisor	12	50	600	Vargas
		<b>Total</b>	<b>\$1,380</b>	
542.1200 Postage/Mailing Service				
Pitney Bowes DM100 Refill	1	500	500	refill as needed
		<b>Total</b>	<b>\$500</b>	
543.0000 Utility Services				
City of Palmetto Utility	1	19,000	19,000	
FPL	1	19,000	19,000	
		<b>Total</b>	<b>\$38,000</b>	
544.0500 Operating Lease				
Canon - C5255 - Lease	12	299	3,588	Payment#9-21 of 36
Canon - C5255- Maint	12	94	1,128	Monthly
Postage Meter - New Lease	3	200	600	January 2015
Postage Meter Lease	1	163	163	Quarterly Ends 1/15
		<b>Total</b>	<b>\$5,479</b>	
545.1200 Insurance				
B-2 Fuel Tank Premium	1	715	715	August 14
D-6 Executive Travel	1	100	100	Oct 13 PW Director
Gen Liab, Auto, Property Ins	4	2264	9,056	Quarterly
		<b>Total</b>	<b>\$9,871</b>	
545.9900 Insurance Contingency				
Insurance Deductibles	1	5,000	5,000	
		<b>Total</b>	<b>\$5,000</b>	
546.3400 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	5,000	5,000	as needed
		<b>Total</b>	<b>\$7,200</b>	
546.4000 Vehicle Repair & Maintenance				
FA#17323 Durango, 4-D,2004	1	500	500	Director
FA#17325 Ford Ranger, 2004	1	500	500	Vacant/Spare
FA#17333 Ford Ranger, 2004	1	500	500	Vacant/Spare
FA#17484 Ford F150, 2006	1	500	500	Deputy Dirctor PW
		<b>Total</b>	<b>\$2,000</b>	





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Public Works Administration  
Fund: 001 and Department: 540

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
547.5100 Printing and Binding				
Business Card Reorders	0	55	0	as needed
Engineering Printing Jeffcoat	0	300	0	as needed
		<b>Total</b>	<b>\$0</b>	
549.0200 Issues to EMS				
Expenses passed thru to EMS	1	3,000	3,000	
		<b>Total</b>	<b>\$3,000</b>	
549.0300 Issues to North River RD				
Expenses passed thru to NRRFD	1	29,000	29,000	
		<b>Total</b>	<b>\$29,000</b>	
551.1200 Office Supplies				
Office Supplies	1	500	500	as needed
Paper for Plotter 24x50 yds	1	200	200	as needed
		<b>Total</b>	<b>\$700</b>	
552.1500 Fuel and Lubricants				
Fuel/Lubricant as needed	1	3,000	3,000	as needed
		<b>Total</b>	<b>\$3,000</b>	
552.2300 Operating Expenses				
Annual Copier Property Tax	1	180	180	Annually
ArcGis	1	1,500	1,500	
Coffee and Water Services	1	400	400	as needed
Janitorial Supplies	1	300	300	as needed/stock
Printer Cartridges/Toners	1	200	200	as needed
		<b>Total</b>	<b>\$2,580</b>	
552.3900 Safety Program Expense				
Fire Extinguisher Maintenance	1	1,000	1,000	Annually
PPE Safety Footwear	2	100	200	Dir/Deputy Dir
PPE Vest/Safety Glasses, etc	1	100	100	as needed/ warehouse
		<b>Total</b>	<b>\$1,300</b>	
552.4200 Small Tools/Equipment				
Field Equipment/ Stakes, etc	1	100	100	as needed/ Warehouse
		<b>Total</b>	<b>\$100</b>	
552.5100 Uniform Purchases and Cleaning				
City Shirts- Deputy Director	5	35	175	Vargas
City Shirts- Director	5	35	175	Tusing
City Shirts-Admin Supervisor	5	35	175	Johnson
City Shirts-CS 1	5	35	175	1520
City Shirts-CS II	5	35	175	Wilson
		<b>Total</b>	<b>\$875</b>	
554.0100 Non-Capitalized Equipment				
Task Chair Replacement	4	135	540	
		<b>Total</b>	<b>\$540</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Public Works Administration  
Fund: 001 and Department: 540

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
555.1300 Technical/Training				
Beginner Computer 1	2	69	138	Workforce-SCF
Seminar/Conference - Excel	3	99	297	as needed
Seminar/Conference - Word	3	99	297	as needed
		<b>Total</b>	<b>\$732</b>	
564.4900 CH Capital Leases				
36 Design Jet Large Format"	1	5,000	5,000	Plotter Printer
Wide Format Scanner	1	10,600	10,600	Replacement
		<b>Total</b>	<b>\$15,600</b>	
571.0100 Principal - Lease				
FA#20061 Mitel Phone System	2	1525	3,050	Payment# 15-16F
		<b>Total</b>	<b>\$3,050</b>	
572.0100 Interest - Lease				
FA#20061 Mitel Phone System	2	15	30	Payment# 15-16F
		<b>Total</b>	<b>\$30</b>	
573.0500 NEW DEBT SERVICE				
Plotter and Scanner	3	1017	3,051	
		<b>Total</b>	<b>\$3,051</b>	
		<b>Total Budget:</b>	<b>\$562,923</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Planning - 543**

Fund: General Fund - 001  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

**Primary Duties**

- Responsible for long and short term planning, zoning and land use codes
- Coordinates the review of all land development related projects within the City
- Writes ordinances, resolution and comprehensive plan amendments
- Assists to ensure the compliance of City codes

**Future Challenges or Issues facing the Cost Center**

- Rapid and complete turnover in the department during fiscal year 2014

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

**Cost Center Goals and Objectives:**

1. Process Comp Plan amendments
2. Implement new land development code timely
3. Assist the public and provide excellent service

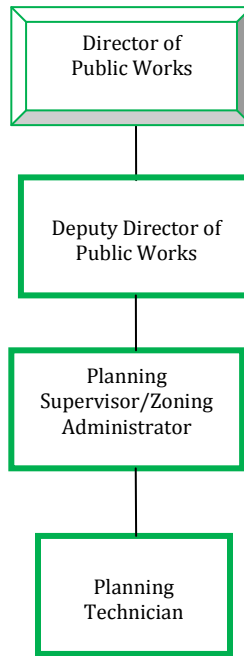


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

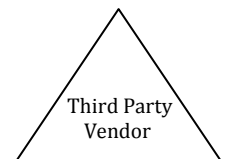
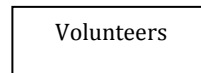
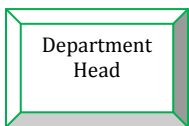
**PLANNING DEPARTMENT  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
<b>Planning Sup/Zoning Admin. - VACANT</b>	<b>120/3</b>	<b>62,079</b>	<b>29,439</b>	<b>91,518</b>	<b>1.00</b>
Planning Technician	105/4	30,739	17,276	48,015	1.00
Total Planning		92,818	46,714	139,532	2.00

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Planning Department**

<b>001- 543-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>PLANNING DEPARTMENT EXPENSES</b>						
512.0100	Regular Salaries	92,689	92,818	57,158	92,818	0.00%
521.0100	FICA Taxes	7,060	7,101	4,358	7,101	0.00%
522.2100	Retirement General Employee	26,482	29,052	15,584	28,458	-2.04%
523.0100	Health and Dental Insurance	10,720	10,318	5,589	9,110	-11.71%
523.0200	Health Insurance -Dependent Subsidy	1,704	1,744	945	1,540	-11.70%
523.0300	Life Insurance & EAP	306	352	239	352	0.00%
524.0100	Workers' Compensation	145	153	125	153	0.00%
	<b>PERSONNEL EXPENSES</b>	<b>139,106</b>	<b>141,538</b>	<b>83,998</b>	<b>139,532</b>	<b>-1.42%</b>
531.0100	Consult/Contract Services	6,252	5,000	34,000	10,000	100.00%
531.0300	Membership Dues	-	-	63	-	0.00%
531.0800	Legal Services - Pass Thru	-	5,000	1,250	-	0.00%
531.0900	Legal Ads Pass-Thru	3,082	-	2,100	-	0.00%
531.1000	Engineering Fees Pass Thru	5,115	15,000	3,000	-	-100.00%
540.5100	Travel and Per Diem	-	600	300	600	0.00%
542.1200	Postage/Mailing Services	300	300	300	300	0.00%
544.0500	Operating Lease	162	500	500	100	-80.00%
545.1200	Insurance	2,260	1,824	1,808	2,568	40.79%
547.5100	Printing and Binding	419	200	200	200	0.00%
548.9100	Promotional Advertising	-	200	-	200	100.00%
551.1200	Office Supplies	230	500	250	500	0.00%
552.2300	Operating Expenses	372	500	600	-	-100.00%
552.3900	Safety Program Expense	-	60	30	-	-100.00%
552.4200	Small Tools/Equipment	-	35	35	100	185.71%
554.1200	Publications	-	100	100	100	0.00%
555.1300	Technical/Training	118	500	250	500	0.00%
595.0000	Doubtful Accounts Expense	5,039	-	-	-	0.00%
	<b>OPERATING EXPENSES</b>	<b>23,349</b>	<b>30,319</b>	<b>44,786</b>	<b>15,168</b>	<b>-49.97%</b>
	<b>TOTAL EXPENSES</b>	<b>162,455</b>	<b>171,857</b>	<b>128,784</b>	<b>154,700</b>	<b>-9.98%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Planning Department  
Fund: 001 and Department: 543

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
Planning Sup/ Zoning Admin	1	62,079	62,079	Vacant
Planning Technician	1	30,739	30,739	1459
		<b>Total</b>	<b>\$92,818</b>	
521.0100 FICA Taxes				
FICA Taxes	1	7,101	7,101	
		<b>Total</b>	<b>\$7,101</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	28,458	28,458	
		<b>Total</b>	<b>\$28,458</b>	
523.0100 Health Insurance				
Health Insurance	2	4,555	9,110	
		<b>Total</b>	<b>\$9,110</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	2	770	1,540	
		<b>Total</b>	<b>\$1,540</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	352	352	
		<b>Total</b>	<b>\$352</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	153	153	
		<b>Total</b>	<b>\$153</b>	
531.0100 Consulting				
Consult/Contract Services	1	10,000	10,000	Eng/Legal Ads/Gen'l
		<b>Total</b>	<b>\$10,000</b>	
540.5100 Travel and Per Diem				
Seminar/Conference	1	600	600	
		<b>Total</b>	<b>\$600</b>	
542.1200 Postage/Mailing Service				
Refill to Postage Machine	1	300	300	
		<b>Total</b>	<b>\$300</b>	
544.0500 Operating Lease				
Operating Lease	1	100	100	Copy overages
		<b>Total</b>	<b>\$100</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	642	2,568	Quarterly
		<b>Total</b>	<b>\$2,568</b>	
547.5100 Printing and Binding				
Business Cards/Public Notice	1	200	200	
		<b>Total</b>	<b>\$200</b>	
548.9100 Promotional Advertising				
Planning Promo	1	200	200	as needed
		<b>Total</b>	<b>\$200</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Planning Department  
Fund: 001 and Department: 543

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
551.1200 Office Supplies				
Pen/Pencil/Folders, etc	1	500	500	
		<b>Total</b>	<b>\$500</b>	
552.2300 Operating Expenses				
Printer Cartridges, Janitorial	0	500	0	
		<b>Total</b>	<b>\$0</b>	
552.3900 Safety Program Expense				
PPE, Safety Training	0	60	0	
		<b>Total</b>	<b>\$0</b>	
552.4200 Small Tools/Equipment				
Office Label Machine	1	100	100	
		<b>Total</b>	<b>\$100</b>	
554.1200 Publications				
Planning Code Books	1	100	100	
		<b>Total</b>	<b>\$100</b>	
555.1300 Technical/Training				
Short Course/Word, Excel, etc	1	500	500	
		<b>Total</b>	<b>\$500</b>	
		<b>Total Budget:</b>	<b>\$154,700</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Fleet - 549**

Fund: General Fund - 001  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Responsible for the repair and maintenance of vehicles, tractors, off road vehicles, generators.
- Ensure City employees are provided with safe and properly operating equipment.

Future Challenges or Issues facing the Cost Center

- Finding adequate training to make sure that our employees are up to date on our equipment.
- Making sure that compensation is competitive for fleet personnel

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Update training on newer vehicles
2. Improve lifts for fleet vehicles

Workload Measures:

	<u>Actual FY2013</u>	<u>Projected FY2014</u>	<u>Goal FY2015</u>
Service and repairs	816	820	820



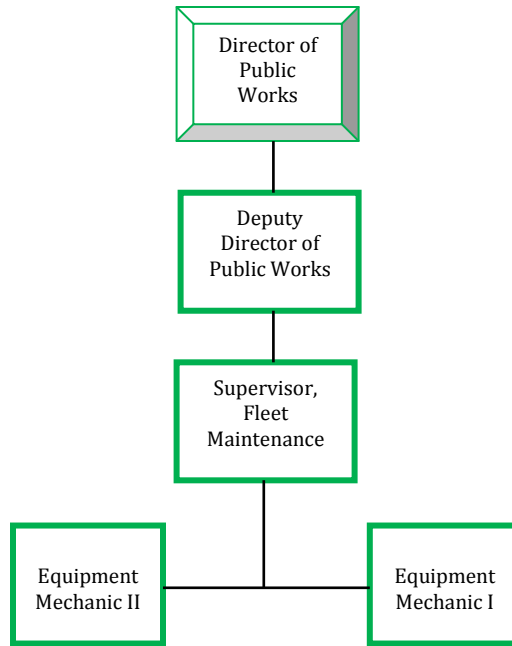


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

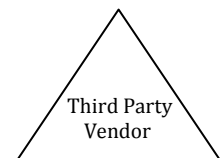
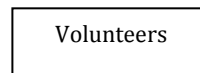
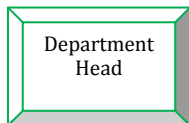
**FLEET MAINTENANCE  
ORGANIZATIONAL INFORMATION**

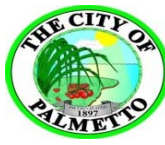
<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Equipment Mechanic I	107/5	34,886	19,493	54,379	1.00
Equipment Mechanic II	110/11	48,054	24,833	72,887	1.00
Supervisor, Fleet Maint. - DROP	113/10	54,039	10,692	64,731	1.00
Overtime		250	101	351	
<b>Total Fleet Management</b>		<b>137,229</b>	<b>55,118</b>	<b>192,347</b>	<b>3.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Fleet Maintenance Department**

<b>001- 549-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>FLEET MAINTENANCE DEPARTMENT EXPENSES</b>						
	<b>EXPENSES</b>					
512.0100	Regular Salaries	133,045	133,066	133,570	136,979	2.94%
514.0100	Overtime	225	250	500	250	0.00%
521.0100	FICA Taxes	9,987	10,199	9,735	10,498	2.93%
522.2100	Retirement General Employee	38,077	41,728	27,749	25,506	-38.88%
523.0100	Health and Dental Insurance	16,080	15,477	15,476	13,665	-11.71%
523.0200	Health Insurance -Dependent Subsidy	2,556	2,616	2,616	2,310	-11.70%
523.0300	Life Insurance & EAP	437	507	398	520	2.56%
524.0100	Workers' Compensation	2,235	2,543	2,556	2,618	2.95%
	<b>PERSONNEL EXPENSES</b>	<b>202,642</b>	<b>206,386</b>	<b>192,600</b>	<b>192,346</b>	<b>-6.80%</b>
540.5100	Travel and Per Diem	531	550	250	550	0.00%
541.1100	Communications	57	240	80	240	0.00%
544.1500	Rental Expenses	1,535	2,000	2,000	2,000	0.00%
545.1200	Insurance	3,480	3,776	3,884	4,824	27.75%
546.3400	Repair & Maintenance	2,557	2,000	2,400	3,692	84.60%
546.4000	Vehicle Repair & Maintenance	-	3,000	1,500	2,000	-33.33%
551.1200	Office Supplies	1	50	50	20	-60.00%
552.1500	Fuel and Lubricants	1,278	1,500	1,247	1,500	0.00%
552.2300	Operating Expenses	1,741	2,100	2,000	2,300	9.52%
552.3900	Safety Program Expense	150	400	400	400	0.00%
552.4200	Small Tools/Equipment	1,029	1,500	1,500	2,000	33.33%
552.5100	Uniform Purchases and Cleaning	736	902	902	980	8.65%
554.0100	Non-Capitalized Equipment	984	-	-	-	0.00%
554.1200	Publications	-	1,740	1,740	2,108	100.00%
555.1300	Technical/Training	1,555	900	900	900	0.00%
	<b>OPERATING EXPENSES</b>	<b>15,634</b>	<b>20,658</b>	<b>18,853</b>	<b>23,514</b>	<b>13.83%</b>
564.0100	Machinery and Equipment	11,300	7,750	7,344	-	-100.00%
564.4900	Capital Lease Equipment	-	-	-	16,000	100.00%
	<b>CAPITAL EQUIPMENT PURCHASES</b>	<b>11,300</b>	<b>7,750</b>	<b>7,344</b>	<b>16,000</b>	<b>106.45%</b>
573.0500	New Debt Service	-	-	-	3,129	100.00%
	<b>DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,129</b>	<b>100.00%</b>
	<b>TOTAL EXPENSES</b>	<b>229,576</b>	<b>234,794</b>	<b>218,797</b>	<b>234,989</b>	<b>0.08%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Fleet Maintenance  
Fund: 001 and Department: 549

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
512.0100 Regular Salaries				
Equipment Mechanic I	1	34,886	34,886	1189
Equipment Mechanic II	1	48,054	48,054	947
Supervisor, Fleet Maint	1	54,039	54,039	62
		<b>Total</b>	<b>\$136,979</b>	
514.0100 Overtime				
Emergency Call-Out	1	250	250	
		<b>Total</b>	<b>\$250</b>	
521.0100 FICA Taxes				
FICA Taxes	1	10,498	10,498	
		<b>Total</b>	<b>\$10,498</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	25,506	25,506	
		<b>Total</b>	<b>\$25,506</b>	
523.0100 Health Insurance				
Health Insurance	3	4,555	13,665	
		<b>Total</b>	<b>\$13,665</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	3	770	2,310	
		<b>Total</b>	<b>\$2,310</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	520	520	
		<b>Total</b>	<b>\$520</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	2,618	2,618	
		<b>Total</b>	<b>\$2,618</b>	
540.5100 Travel and Per Diem				
Out of Town Travel	1	550	550	
		<b>Total</b>	<b>\$550</b>	
541.1100 Communications				
Cell Service-Fleet Maint	1	240	240	Pittman
		<b>Total</b>	<b>\$240</b>	
544.1500 Rental Expenses				
Torch Tanks Shop Rags	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
545.1200 Insurance				
B-1 Pollution	1	400	400	Oct 13
Gen Liab, Auto, Property Ins	4	1106	4,424	Quarterly
		<b>Total</b>	<b>\$4,824</b>	
546.3400 Repair & Maintenance				
Gas Pumps Check-Rack Inspected	1	2,500	2,500	
Service Air Compressor	1	1,192	1,192	
		<b>Total</b>	<b>\$3,692</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Fleet Maintenance  
Fund: 001 and Department: 549

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
546.4000 Vehicle Repair & Maintenance				
FA#17443 775 Vehicle Maintenance	1	2,000	2,000	Fleet Supervisor
		<b>Total</b>	<b>\$2,000</b>	
551.1200 Office Supplies				
Pens, Pencils, Paper	1	20	20	
		<b>Total</b>	<b>\$20</b>	
552.1500 Fuel and Lubricants				
#775, #17443 Diesel Can	1	1,500	1,500	
		<b>Total</b>	<b>\$1,500</b>	
552.2300 Operating Expenses				
Misc Nuts Grease Saftykleen	1	2,300	2,300	
		<b>Total</b>	<b>\$2,300</b>	
552.3900 Safety Program Expense				
Boots	3	100	300	John Rick Arturo
Misc PPE Central Store	1	100	100	
		<b>Total</b>	<b>\$400</b>	
552.4200 Small Tools/Equipment				
Misc Screwdrivers, Wrenches	1	1,500	1,500	
Quick Change Tire Tool	1	500	500	
		<b>Total</b>	<b>\$2,000</b>	
552.5100 Uniform Purchases and Cleaning				
Change Out	1	200	200	
Chavez, A.	52	5	260	
Pawlikowski, J.	52	5	260	
Pittman, R.	52	5	260	
		<b>Total</b>	<b>\$980</b>	
554.1200 Publications				
ATN Renewal	1	200	200	
Identifix Replace Aldatabetter	1	1,908	1,908	
		<b>Total</b>	<b>\$2,108</b>	
555.1300 Technical/Training				
C.D.L.	1	100	100	
Technical Training	1	800	800	
		<b>Total</b>	<b>\$900</b>	
564.4900 CH Capital Leases				
501 Rotary Post Lift	1	16,000	16,000	
		<b>Total</b>	<b>\$16,000</b>	
573.0500 NEW DEBT SERVICE				
New Post Lift	3	1043	3,129	
		<b>Total</b>	<b>\$3,129</b>	
		<b>Total Budget:</b>	<b>\$234,989</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Parks and Recreation - 572**

Fund: General Fund - 001  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Responsible for the maintenance of landscaping, irrigation and mowing of all City parks and open spaces.
- To promote safe recreational and educational opportunities to be enjoyed by City residents and guests

Future Challenges or Issues facing the Cost Center

- Staffing levels with new parks coming online

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Work to improve the quality of our turf areas and landscape
2. Improve structures at the parks and add irrigation to the areas needed
3. Perform inspections on a regular bases for safety within our parks

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Number of Acres Mowed	300	300	310

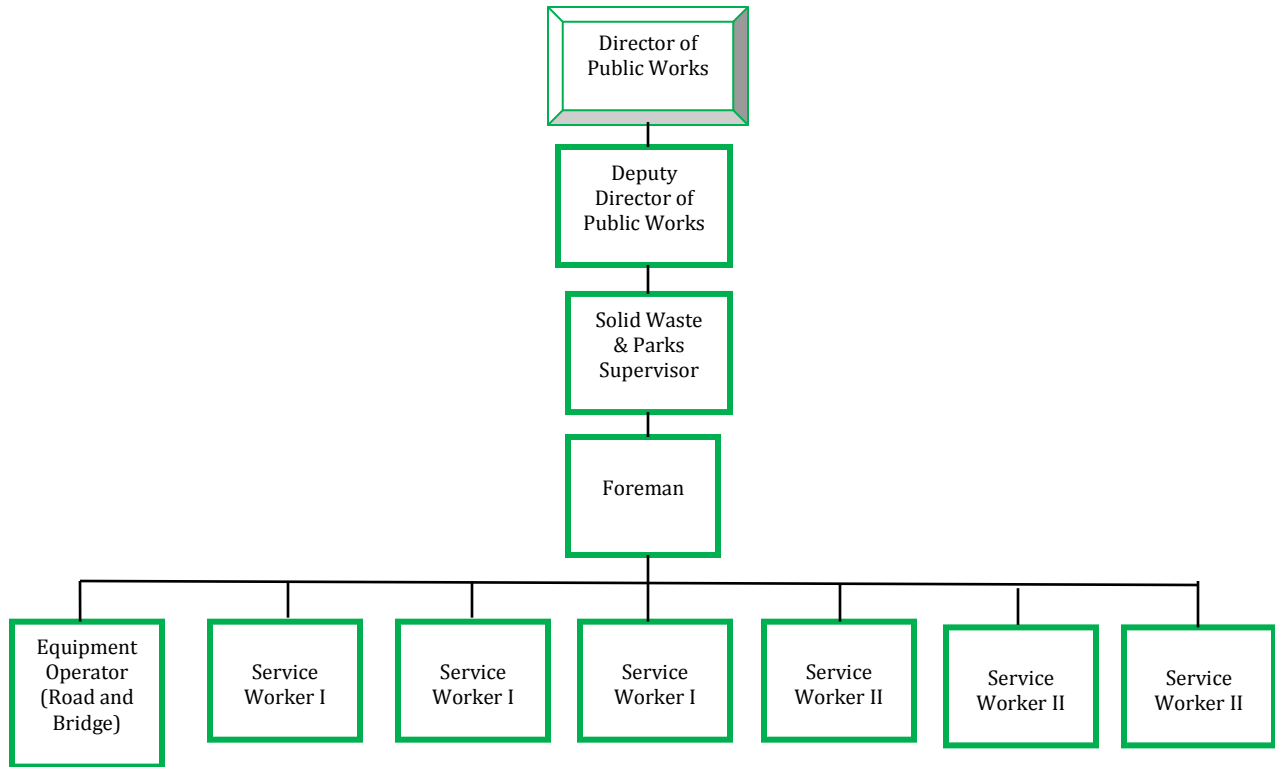


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

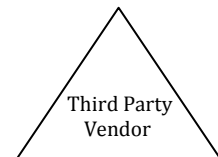
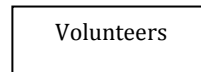
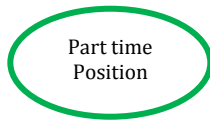
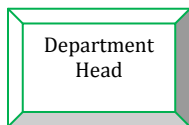
**PARKS AND RECREATION  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Service Worker I	103/2	26,311	16,102	42,413	1.00
Foreman	107/8	38,054	20,903	58,957	1.00
Service Worker II	105/7	33,531	19,054	52,585	1.00
Service Worker II	105/8	34,517	19,457	53,974	1.00
Service Worker I	103/2	26,311	16,102	42,413	1.00
Service Worker II	105/2	29,008	17,205	46,213	1.00
Service Worker I	103/2	26,311	16,102	42,413	1.00
Overtime		4,500	1,825	6,325	
<b>Total Parks and Recreation</b>		<b>218,543</b>	<b>126,751</b>	<b>345,294</b>	<b>7.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Parks and Recreation Department**

<b>001- 572-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>PARKS AND LANDSCAPING EXPENSES</b>						
512.0100	Regular Salaries	327,273	267,654	217,882	214,043	-20.03%
514.0100	Overtime	3,844	4,100	5,000	4,500	9.76%
521.0100	FICA Taxes	25,406	20,847	16,524	16,719	-19.80%
522.2100	Retirement General Employee	85,906	88,059	69,446	67,005	-23.91%
523.0100	Health and Dental Insurance	45,113	42,615	34,819	31,885	-25.18%
523.0200	Health Insurance -Dependent Subsidy	7,171	7,203	5,881	5,390	-25.17%
523.0300	Life Insurance & EAP	1,013	1,215	701	859	-29.30%
524.0100	Workers' Compensation	6,651	6,716	4,770	4,891	-27.17%
	<b>PERSONNEL EXPENSES</b>	<b>502,377</b>	<b>438,409</b>	<b>355,023</b>	<b>345,292</b>	<b>-21.24%</b>
531.1600	Contract Services	815	20,815	20,815	20,815	0.00%
534.1600	Lot Clearing	2,425	4,000	4,000	4,000	0.00%
540.5100	Travel and Per Diem	-	880	440	880	0.00%
541.1100	Communications	782	1,080	800	-	-100.00%
543.0000	Utility Services	24,353	24,000	26,057	27,000	12.50%
544.1500	Rental Expenses	652	1,000	1,000	1,000	0.00%
545.1200	Insurance	20,920	20,924	20,777	19,452	-7.03%
546.3400	Repair & Maintenance	21,469	21,000	21,000	47,400	125.71%
547.5100	Printing and Binding	-	-	-	100	100.00%
551.1200	Office Supplies	288	100	100	100	0.00%
552.0000	Hurricane Materials/Supplies	-	2,000	2,000	2,000	0.00%
552.1100	Chemicals	9,012	9,100	8,000	10,000	9.89%
552.1500	Fuel and Lubricants	26,683	25,080	21,781	25,500	1.67%
552.1700	Irrigation Supplies	2,481	3,000	3,000	3,000	0.00%
552.2000	Tree and Landscape Fund	-	1,200	1,200	1,200	0.00%
552.2100	Landscaping Material	1,826	3,002	1,500	2,500	-16.72%
552.2300	Operating Expenses	14,621	9,900	13,500	10,900	10.10%
552.3900	Safety Program Expense	905	2,950	2,000	3,300	11.86%
552.4200	Small Tools/Equipment	8,332	8,400	8,400	8,500	1.19%
552.5100	Uniform Purchases and Cleaning	2,473	2,340	2,255	2,340	0.00%
552.7100	Fairs & Festivals	29,120	29,000	29,000	-	-100.00%
552.7200	Palmetto Historical Park	-	1,360	1,500	4,788	0.00%
552.7300	Historical Cemetery Maintenance	-	500	4,698	-	-100.00%
552.7400	Agricultural Museum	2,296	7,968	6,000	2,428	-69.53%
554.0100	Non-Capitalized Equipment	600	-	-	-	0.00%
555.1300	Technical/Training	527	1,000	500	1,000	0.00%
	<b>OPERATING EXPENSES</b>	<b>170,580</b>	<b>200,599</b>	<b>200,323</b>	<b>198,203</b>	<b>-1.19%</b>



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

General Fund - Parks and Recreation Department

001- 572-	ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>PARKS AND LANDSCAPING EXPENSES</b>						
564.0100	Machinery & Equipment	10,857	19,000	19,000	4,000	-78.95%
564.4900	Parks Capital Leases	-	-	-	11,000	100.00%
	<b>CAPITAL EQUIPMENT PURCHASES</b>	<b>10,857</b>	<b>19,000</b>	<b>19,000</b>	<b>15,000</b>	<b>-21.05%</b>
573.0500	New Lease Debt Service	-	-	-	2,196	100.00%
	<b>DEBT SERVICE</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,196</b>	<b>100.00%</b>
	<b>TOTAL EXPENSES</b>	<b>683,814</b>	<b>658,008</b>	<b>574,346</b>	<b>560,691</b>	<b>-14.79%</b>





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Parks & Recreation Department  
Fund: 001 and Department: 572

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
512.0100 Regular Salaries				
Foreman	1	38,054	38,054	903
Service Worker I	1	26,311	26,311	1521
Service Worker I	1	26,311	26,311	1534
Service Worker I	1	26,311	26,311	1540
Service Worker II	1	33,531	33,531	1272
Service Worker II	1	34,517	34,517	1217
Service Worker II	1	29,008	29,008	1525
		<b>Total</b>	<b>\$214,043</b>	
514.0100 Overtime				
Emergency Call Outs	1	500	500	
Special Function, Festivals	1	2,000	2,000	
Weekly Parks Reservations	1	2,000	2,000	
		<b>Total</b>	<b>\$4,500</b>	
521.0100 FICA Taxes				
FICA Taxes	1	16,719	16,719	
		<b>Total</b>	<b>\$16,719</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	67,005	67,005	
		<b>Total</b>	<b>\$67,005</b>	
523.0100 Health Insurance				
Health Insurance	7	4,555	31,885	
		<b>Total</b>	<b>\$31,885</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	7	770	5,390	
		<b>Total</b>	<b>\$5,390</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	859	859	
		<b>Total</b>	<b>\$859</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	4,891	4,891	
		<b>Total</b>	<b>\$4,891</b>	
531.1600 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	
		<b>Total</b>	<b>\$20,815</b>	
534.1600 Lot Clearing				
Emergency Tree Removal	1	1,500	1,500	City Wide
Mangrove Trimming	1	2,500	2,500	Riverfront Parks
		<b>Total</b>	<b>\$4,000</b>	
540.5100 Travel and Per Diem				
Aquatics Classes Required CEU	1	880	880	
		<b>Total</b>	<b>\$880</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Parks & Recreation Department  
Fund: 001 and Department: 572

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
541.1100 Communications				
Cell Service-Parks Dep Direct	0	420	0	Seger
Cell Service-Parks Supervisor	0	660	0	Michener
		<b>Total</b>	<b>\$0</b>	
543.0000 Utility Services				
Electricity - Parks	1	13,500	13,500	See Hard Copy
Water Usage - Parks	1	13,500	13,500	
		<b>Total</b>	<b>\$27,000</b>	
544.1500 Rental Expenses				
Misc Rental of Equipment	1	600	600	
Port-o-Let Rentals	1	400	400	
		<b>Total</b>	<b>\$1,000</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	4863	19,452	Quarterly
		<b>Total</b>	<b>\$19,452</b>	
546.3400 Repair & Maintenance				
Repair/Maintenance Equipment	1	17,000	17,000	See hard Copy
Repair/Maintenance Parks/Fence	1	26,400	26,400	
Shell for Trails and Parking	1	4,000	4,000	
		<b>Total</b>	<b>\$47,400</b>	
547.5100 Printing and Binding				
Brochures/Fliers/Newsletters	1	100	100	
		<b>Total</b>	<b>\$100</b>	
551.1200 Office Supplies				
Office Supplies	1	100	100	
		<b>Total</b>	<b>\$100</b>	
552.0000 Hurricane materials/supplies				
Emergency Equipment/Materials	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
552.1100 Chemicals				
Fertilizers	1	1,300	1,300	
Fungicides	1	700	700	
Herbicides	1	5,000	5,000	
Pesticides	1	3,000	3,000	
		<b>Total</b>	<b>\$10,000</b>	
552.1500 Fuel and Lubricants				
Tractors/Mowers/Equipment	1	18,000	18,000	
Vehicles/Equipment	1	7,500	7,500	
		<b>Total</b>	<b>\$25,500</b>	
552.1700 Irrigation Supplies				
Irrigation Repairs City Wide	1	3,000	3,000	See hard Copy
		<b>Total</b>	<b>\$3,000</b>	
552.2000 Tree and Landscape Fund				
Tree/Landscape Reserve	1	1,200	1,200	
		<b>Total</b>	<b>\$1,200</b>	



CITY OF PALMETTO, FLORIDA  
 FY 2014-2015 ITEMIZED BUDGET

Parks & Recreation Department  
 Fund: 001 and Department: 572

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
552.2100 Landscaping Material				
Gateway Landscape	1	1,250	1,250	
Landscape Materials Parks	1	1,250	1,250	
		<b>Total</b>	<b>\$2,500</b>	
552.2300 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	
		<b>Total</b>	<b>\$10,900</b>	
552.3900 Safety Program Expense				
Monthly Safety Meetings	1	700	700	
Personal Protective Equipment	1	1,500	1,500	
Safety Shoe Purchase	11	100	1,100	
		<b>Total</b>	<b>\$3,300</b>	
552.4200 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
		<b>Total</b>	<b>\$8,500</b>	
552.5100 Uniform Purchases and Cleaning				
Uniforms- 7 Employees	52	45	2,340	
		<b>Total</b>	<b>\$2,340</b>	
552.7200 Palmetto Historical Park				
4 New A/C Units- Out Buildings	0	4,000	0	Moved to 6401
Gen Liabl, Auto, Property Ins	4	1197	4,788	Quarterly
		<b>Total</b>	<b>\$4,788</b>	
552.7300 Historical Cemetery Maint/Upgrades				
Repair/Maintenance/Upgrades	0	500	0	
		<b>Total</b>	<b>\$0</b>	
552.7400 Ag Museum				
Gen Liab, Auto, Property Ins	4	607	2,428	Quarterly
Repair/ Maintenance	0	5,000	0	
		<b>Total</b>	<b>\$2,428</b>	
555.1300 Technical/Training				
Aquatics Training	1	700	700	
Pesticide Training	1	300	300	
		<b>Total</b>	<b>\$1,000</b>	
564.0100 Machinery and Equipment				
2 Air Conditioner Units	1	4,000	4,000	Historical Park
		<b>Total</b>	<b>\$4,000</b>	
564.4900 CH Capital Leases				
New Turf Mower	1	11,000	11,000	
		<b>Total</b>	<b>\$11,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

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Parks & Recreation Department  
Fund: 001 and Department: 572

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<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
573.0500 NEW DEBT SERVICE				
New Lease - Mower	3	732	2,196	
		<b>Total</b>	<b>\$2,196</b>	
		<b>Total Budget:</b>	<b>\$560,691</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Building Department - 524**

Fund: General Fund - 001  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Reviews building and construction permit applications for compliance with building codes
- Conducts inspections to ensure compliance with building codes
- Processes Business Tax License applications and inspections
- Acts as City FEMA CRS Coordinator and floodplain administrator, issuing certifications and flood zone info.
- Reviews applications for zoning requirements and assists the Planning Department
- Coordinates and assists Code Enforcement
- Responsible for BCEGS and FEMA audits when required

Future Challenges or Issues facing the Cost Center

- Implementing a new software system requiring the updating of all forms, developing approval processes for inclusion in a new website format to include permitting, planning and code enforcement
- Implement new fee schedule

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Update maps used by and for customers
2. Implement centralized permitting services
3. Streamline permitting process using new software
4. Continue workplace and worksite safety

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Number of permits issued	783	1,116	1,200
Number of inspections performed	2,150	2,736	2,800
Number of documents scanned	8,828	18,024	22,000

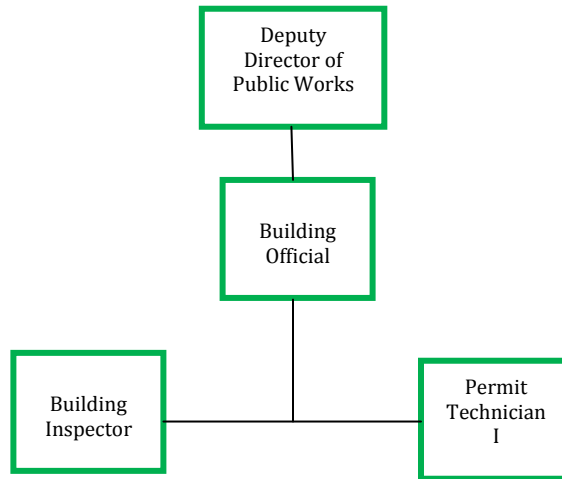


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

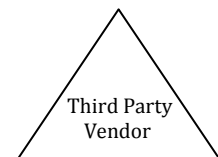
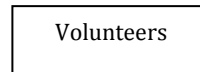
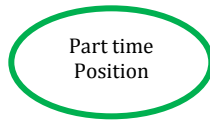
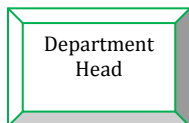
**BUILDING DEPARTMENT  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Building Inspector - Longevity	112/15	61,238	30,090	91,328	1.00
Permit Tech I	104/2	27,626	16,067	43,693	1.00
Building Official	120/4	63,904	31,168	95,072	1.00
		152,768	77,326	230,093	3.00

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Building Department**

<b>001- 524-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>BUILDING DEPARTMENT EXPENSES</b>						
512.0100	Regular Salaries	148,763	149,194	138,399	152,768	2.40%
521.0100	FICA Taxes	11,324	11,413	10,483	11,687	2.40%
522.2100	Retirement General Employee	42,504	46,698	43,381	46,839	0.30%
523.0100	Health and Dental Insurance	16,080	15,477	12,897	13,665	-11.71%
523.0200	Health Insurance -Dependent Subsidy	2,556	2,616	2,180	2,310	-11.70%
523.0300	Life Insurance & EAP	491	561	395	573	2.14%
524.0100	Workers' Compensation	2,069	2,629	2,172	2,251	-14.38%
	<b>PERSONNEL EXPENSES</b>	<b>223,787</b>	<b>228,588</b>	<b>209,907</b>	<b>230,093</b>	<b>0.66%</b>
531.0300	Membership Dues	-	2,000	2,000	2,000	0.00%
540.5100	Travel and Per Diem	125	200	100	500	0.00%
541.1100	Communications	687	370	500	480	29.73%
542.1200	Postage/Mailing Services	100	100	100	100	0.00%
544.0500	Operating Lease	170	200	200	200	0.00%
545.1200	Insurance	3,751	4,012	3,984	5,088	26.82%
546.3400	Repair & Maintenance	925	1,500	1,500	1,500	0.00%
547.5100	Printing and Binding	-	275	275	325	100.00%
551.1200	Office Supplies	447	360	500	450	25.00%
552.1500	Fuel and Lubricants	5,526	5,500	6,000	7,000	27.27%
552.2300	Operating Expenses	657	650	900	500	-23.08%
552.3900	Safety Program Expense	-	100	100	100	100.00%
552.4200	Small Tools/Equipment	-	100	50	100	100.00%
552.5100	Uniform Purchases and Cleaning	-	375	375	75	-80.00%
554.1200	Publications	-	100	100	100	0.00%
555.1300	Technical/Training	679	100	100	500	400.00%
598.0000	Building Permit Surcharge	4,368	6,000	6,000	6,000	0.00%
	<b>OPERATING EXPENSES</b>	<b>17,435</b>	<b>21,942</b>	<b>22,784</b>	<b>25,018</b>	<b>14.02%</b>
591.0100	Transfer to General Fund - Administrative Charges	61,907	96,830	96,830	66,733	-31.08%
	<b>TRANSFERS</b>	<b>61,907</b>	<b>96,830</b>	<b>96,830</b>	<b>66,733</b>	<b>-31.08%</b>
	<b>TOTAL EXPENSES</b>	<b>303,129</b>	<b>347,360</b>	<b>329,521</b>	<b>321,844</b>	<b>-7.35%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Building Department  
Fund: 001 and Department: 524

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
512.0100 Regular Salaries				
Building Inspector	1	61,238	61,238	30
Building Official	1	63,904	63,904	1490
Permit Tech I	1	27,626	27,626	1536
		<b>Total</b>	<b>\$152,768</b>	
521.0100 FICA Taxes				
FICA Taxes	1	11,687	11,687	
		<b>Total</b>	<b>\$11,687</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	46,839	46,839	
		<b>Total</b>	<b>\$46,839</b>	
523.0100 Health Insurance				
Health Insurance	3	4,555	13,665	
		<b>Total</b>	<b>\$13,665</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	3	770	2,310	
		<b>Total</b>	<b>\$2,310</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	573	573	
		<b>Total</b>	<b>\$573</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	2,251	2,251	
		<b>Total</b>	<b>\$2,251</b>	
531.0300 Membership Dues				
Memberships-Training-ICC Cty M	1	2,000	2,000	FEMA-ASFPM-FFMA-BOAF
		<b>Total</b>	<b>\$2,000</b>	
540.5100 Travel and Per Diem				
BOAF/Conference	1	500	500	
		<b>Total</b>	<b>\$500</b>	
541.1100 Communications				
Cell Service-Building Inspect	12	20	240	
Cell Service-Building Official	12	20	240	
		<b>Total</b>	<b>\$480</b>	
542.1200 Postage/Mailing Service				
Postage/Mailing/Cert Letters	1	100	100	
		<b>Total</b>	<b>\$100</b>	
544.0500 Operating Lease				
Copier Maintenance	1	200	200	Copy overages
		<b>Total</b>	<b>\$200</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	1272	5,088	Quarterly
		<b>Total</b>	<b>\$5,088</b>	





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Building Department  
Fund: 001 and Department: 524

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
546.3400 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
		<b>Total</b>	<b>\$1,500</b>	
547.5100 Printing and Binding				
Building Permit Placard Stock	1	200	200	Bld Pmt Placard Stk
Business Cards for Bd Staff	1	125	125	Business Cards
		<b>Total</b>	<b>\$325</b>	
551.1200 Office Supplies				
Office Supplies	1	450	450	Storage Boxes/Genral
		<b>Total</b>	<b>\$450</b>	
552.1500 Fuel and Lubricants				
FA#17434 Ford F150 PU	1	2,750	2,750	Fuel & Lubricants
FA#17656 Ford F150 PU	1	4,250	4,250	Fuel & Lubricants
		<b>Total</b>	<b>\$7,000</b>	
552.2300 Operating Expenses				
Toner Cartridges/H20	1	500	500	
		<b>Total</b>	<b>\$500</b>	
552.3900 Safety Program Expense				
Safety Vest/Gloves	1	100	100	
		<b>Total</b>	<b>\$100</b>	
552.4200 Small Tools/Equipment				
Tape Measures-EL TST	1	100	100	
		<b>Total</b>	<b>\$100</b>	
552.5100 Uniform Purchases and Cleaning				
City Shirts-Bldg Ins	1	25	25	
City Shirts-Bldg Off	1	25	25	
City Shirts-Pmt Tech	1	25	25	
		<b>Total</b>	<b>\$75</b>	
554.1200 Publications				
Int Residential Code Books	1	100	100	
		<b>Total</b>	<b>\$100</b>	
555.1300 Technical/Training				
CONFERENCE/SEMINARS	1	500	500	
		<b>Total</b>	<b>\$500</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin Service	1	66,733	66,733	
		<b>Total</b>	<b>\$66,733</b>	
598.0000 Building Permit Surcharge				
Building Permit Surcharge	1	6,000	6,000	
		<b>Total</b>	<b>\$6,000</b>	
		<b>Total Budget:</b>	<b>\$321,844</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: General Fund Grants - 701**

Fund: General Fund - 001  
Department: City Clerk

Contact            Finance Department  
Hours: Monday through Friday, 8:00 to 5:00  
Location: City Hall, 516 8<sup>th</sup> Ave. West, Palmetto, FL 34220

Primary Duties

- Administer, budget, and report all grants to granting agencies accurately and timely.

Future Challenges or Issues facing the Cost Center

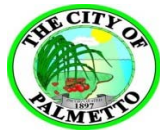
- Receiving communication within city staff associated with any grant timely and accurately.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

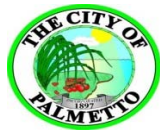
1. Accurately report all grants accurately and timely.
2. Monitor all grants to ensure compliance to grant contracts.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Grant Funding**

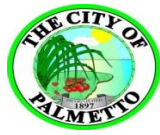
<b>ACCT #</b>	<b>ACCOUNT/GRANT DESCRIPTION</b>	<b>GRANT STATUS</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>PROJECTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>GENERAL FUND GRANTS</b>							
<b>BYRNE GRANT - BULLETPROOF VEST</b>		<b>ENDS 9/30/2015</b>					
Department of Justice - Grantor		<b>In Progress</b>					
CFDA #16.607							
<b>REVENUE</b>							
001-000-331.2400-9006	Bulletproof Vest Grant		4,576	1,568	1,568	2,153	137.31%
<b>TOTAL GRANT REVENUE</b>			<b>4,576</b>	<b>1,568</b>	<b>1,568</b>	<b>2,153</b>	<b>137.31%</b>
<b>EXPENSES</b>							
001-521-552.4200-9006	Bulletproof Vest Grant - matching		4,576	3,778	3,776	2,153	0.00%
001-701-552.4200-9006	Bulletproof Vest Grant		4,576	1,568	1,568	2,153	137.31%
<b>TOTAL GRANT EXPENDITURES</b>			<b>9,152</b>	<b>5,346</b>	<b>5,344</b>	<b>4,306</b>	<b>0.00%</b>
<b>NET TOTAL GRANT EXPENDITURES</b>			<b>4,576</b>	<b>3,778</b>	<b>3,776</b>	<b>2,153</b>	<b>56.99%</b>
<b>DHSMV Safety Data Improvement Grant</b>		<b>ENDS 02/05/15</b>					
CFDA# 20.234		<b>Completed</b>					
Award #: FM-SAD-0016-12-01-00							
<b>REVENUE</b>							
001-000-331.2400-9020	PD Radio Encryption Grant		-	15,128	13,912	-	0.00%
<b>TOTAL GRANT REVENUE</b>			<b>-</b>	<b>15,128</b>	<b>13,912</b>	<b>-</b>	<b>0.00%</b>
<b>EXPENSES</b>							
001-701-564.0100-9020	DHSMV Safety Data Improvement Grant		-	15,128	13,912	-	0.00%
<b>TOTAL GRANT EXPENDITURES</b>			<b>-</b>	<b>15,128</b>	<b>13,912</b>	<b>-</b>	<b>0.00%</b>
<b>NET TOTAL GRANT EXPENDITURES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Grant Funding**

ACCT #	ACCOUNT/GRANT DESCRIPTION	GRANT STATUS	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	PROJECTED BUDGET 2015	% CHANGE OF BUDGET
<b>GENERAL FUND GRANTS</b>							
<b>BYRNE MEMORIAL GRANT - IN CAR TECHNOLOGY</b>							
	CFDA #16.804	ENDS 9/30/2014					
	Award #: 2011-DJ-BX-2706	Completed					
<b>REVENUE</b>							
001-000-331.2400-9016	PD In-Car Technology Grant		4,280	-	-	-	0.00%
	<b>TOTAL GRANT REVENUE</b>		<u>4,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>EXPENSES</b>							
001-701-531.0100-9016	PD-In-Car Technology Grant - Consulting		4,280	-	-	-	0.00%
001-701-552.2300-9016	PD-In-Car Technology Grant - Software		-	-	-	-	0.00%
	<b>TOTAL GRANT EXPENDITURES</b>		<u>4,280</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
	<b>NET TOTAL GRANT EXPENDITURES</b>		<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
<b>RAPID ID/INTERVIEW ROOM GRANT</b>							
	CFDA # 16.804	ENDS 9/30/2013					
	Award #: 2012-DJ-BX-0152	Completed					
<b>REVENUE</b>							
001-000-331.2400-9017	PD Rapid ID/Interview Room Revenue		15,493	-	314	-	0.00%
	<b>TOTAL GRANT REVENUE</b>		<u>15,493</u>	<u>-</u>	<u>314</u>	<u>-</u>	<u>0.00%</u>
<b>EXPENSES</b>							
001-701-531.0100-9017	PD Rapid ID/Interview Room Consulting		1,214	-	-	-	0.00%
001-701-564.0100-9017	PD Rapid ID/Interview Room Equipment		14,593	-	-	-	0.00%
	<b>TOTAL GRANT EXPENDITURES</b>		<u>15,807</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
	<b>NET TOTAL GRANT EXPENDITURES</b>		<u>314</u>	<u>-</u>	<u>(314)</u>	<u>-</u>	<u>0.00%</u>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**General Fund - Grant Funding**

ACCT #	ACCOUNT/GRANT DESCRIPTION	GRANT STATUS	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	PROJECTED BUDGET 2015	% CHANGE OF BUDGET
<b>GENERAL FUND GRANTS</b>							
<b>LICENSE PLATE READER PROGRAM</b>							
CFDA # 16.804		ENDS 9/30/2014					
Award #: 2013-DJ-BX-0154		Completed					
<b>REVENUE</b>							
001-000-331.2400-9018	PD License Plate Reader Program		-	13,750	13,750	-	100.00%
<b>TOTAL GRANT REVENUE</b>			<b>-</b>	<b>13,750</b>	<b>13,750</b>	<b>-</b>	<b>100.00%</b>
<b>EXPENSES</b>							
001-521-564.0100-9018	PD License Plate Reader Program - matching		-	2,825	2,825	-	100.00%
001-701-564.0100-9018	PD License Plate Reader Program		-	13,750	13,750	-	100.00%
<b>TOTAL GRANT EXPENDITURES</b>			<b>-</b>	<b>16,575</b>	<b>16,575</b>	<b>-</b>	<b>100.00%</b>
<b>NET TOTAL GRANT EXPENDITURES</b>			<b>-</b>	<b>2,825</b>	<b>2,825</b>	<b>-</b>	<b>0.00%</b>
<b>E-TICKETING PROJECT</b>							
CFDA #: 16.804		EDS 9/30/2015					
AWARD# 2014-DJ-BX-0145		In Progress					
<b>REVENUE</b>							
001-000-331.2400-9021	PD E-Ticketing Project		-	-	-	12,527	0.00%
<b>TOTAL GRANT REVENUE</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>12,527</b>	<b>0.00%</b>
<b>EXPENSES</b>							
001-521-552.2300-9021	PD E-Ticket Software Grant - Matching		-	-	-	15,378	100.00%
001-701-552.2300-9021	PD E-Ticket Software Grant		-	-	-	12,527	100.00%
<b>TOTAL GRANT EXPENDITURES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>27,905</b>	<b>100.00%</b>
<b>NET TOTAL GRANT EXPENDITURES</b>			<b>-</b>	<b>-</b>	<b>-</b>	<b>(15,378)</b>	<b>-100.00%</b>
<b>TOTAL GENERAL FUND GRANT REVENUE</b>			<b>24,349</b>	<b>16,696</b>	<b>15,794</b>	<b>14,680</b>	<b>87.93%</b>
<b>TOTAL GENERAL FUND GRANT OPERATING EXPENSES</b>			<b>14,646</b>	<b>5,346</b>	<b>5,344</b>	<b>32,211</b>	<b>602.53%</b>
<b>TOTAL GENERAL FUND GRANT CAPITAL EXPENDITURES</b>			<b>14,593</b>	<b>31,703</b>	<b>30,487</b>	<b>-</b>	<b>0.00%</b>
<b>NET GENERAL FUND GRANT EXPENDITURES</b>			<b>4,890</b>	<b>20,353</b>	<b>20,037</b>	<b>17,531</b>	<b>86.13%</b>



**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.

New Account Structure

The 2015 fiscal year will present one large change to the budgetary accounts. The City has implemented a new Enterprise Resource Planning (ERP) system and has recreated its chart of accounts as a result. All detailed budget information includes the new account number and description associated with the information. To assist in the conversion of information, a crosswalk of accounts by fund is included in the appendix section of this document.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>COMMUNITY REDEVELOPMENT AGENCY (CRA)</b>					
<b>BEGINNING FUND BALANCES</b>	2,866,364	2,247,714	2,247,714	312,896	-86.08%
<b>REVENUES/SOURCES</b>					
Tax Increment Funds (TIF)	2,497,198	2,626,332	2,626,332	2,785,874	6.07%
Grants	-	25,000	25,000	-	0.00%
Charges for Services	3,675	5,000	7,935	44,000	780.00%
Interest Revenue	19,863	17,393	17,393	17,393	0.00%
Miscellaneous	3,132	98,000	68,196	3,000	0.00%
Non-Cash Revenue Sources	-	2,318,601	-	946,784	-59.17%
<b>TOTAL REVENUES/SOURCES</b>	<b>2,523,868</b>	<b>5,090,326</b>	<b>2,744,856</b>	<b>3,797,051</b>	<b>-25.41%</b>
<b>EXPENSES</b>					
Personnel	285,556	294,457	298,352	319,800	8.61%
Operating Expenses	302,749	446,141	463,805	467,895	4.88%
Community Programs and Special Projects	795,621	1,039,306	1,014,306	874,049	-15.90%
Capital Expenses	906,075	2,467,442	2,599,042	1,201,238	-51.32%
Debt Service	259,363	865,217	258,371	884,659	2.25%
Transfers Out	593,154	45,798	45,798	49,410	7.89%
<b>TOTAL EXPENDITURES</b>	<b>3,142,518</b>	<b>5,158,361</b>	<b>4,679,674</b>	<b>3,797,051</b>	<b>-26.39%</b>
Excess Revenue Over (Under) Expenditures	(618,650)	(68,035)	(1,934,818)	-	0.00%
<b>Fund Balance, End of Year</b>	<b>2,247,714</b>	<b>2,179,679</b>	<b>312,896</b>	<b>312,896</b>	<b>-85.64%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>190-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>CRA FUND REVENUE/SOURCES</b>						
<b>TAX INCREMENT FUNDS (TIF)</b>						
000-369.4700	Tax Increment Funds-Manatee County	1,357,676	1,376,134	1,376,134	1,459,343	6.05%
000-369.4900	Tax Increment Funds-Palmetto	1,139,522	1,250,198	1,250,198	1,326,531	6.11%
	<b>TAX INCREMENT FUNDS (TIF)</b>	<b>2,497,198</b>	<b>2,626,332</b>	<b>2,626,332</b>	<b>2,785,874</b>	<b>6.07%</b>
<b>GRANTS</b>						
000-331.1000-9019	DEO Community Grant	-	25,000	25,000	-	-100.00%
	<b>GRANTS</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>	<b>-</b>	<b>0.00%</b>
<b>CHARGES FOR SERVICES</b>						
000-347.4500	Festival Revenue	3,475	5,000	7,935	44,000	780.00%
000-347.9000	Movie Projector Rental	200	-	-	-	0.00%
	<b>CHARGES FOR SERVICES</b>	<b>3,675</b>	<b>5,000</b>	<b>7,935</b>	<b>44,000</b>	<b>780.00%</b>
<b>INTEREST REVENUE</b>						
000-361.0100	Investment Earnings	19,863	17,393	17,393	17,393	0.00%
	<b>INTEREST REVENUE</b>	<b>19,863</b>	<b>17,393</b>	<b>17,393</b>	<b>17,393</b>	<b>0.00%</b>
<b>MISCELLANEOUS REVENUE</b>						
000-364.4100	Disposal of Assets	-	95,000	65,000	-	100.00%
000-369.0300	Other Misc Revenue/Sponsorship	3,000	3,000	3,000	3,000	0.00%
000-369.7401	Other Misc-Insurance Premium Reimbursement	132	-	196	-	0.00%
	<b>MISCELLANEOUS REVENUE</b>	<b>3,132</b>	<b>98,000</b>	<b>68,196</b>	<b>3,000</b>	<b>0.00%</b>
<b>NON-CASH REVENUE SOURCES</b>						
000-381.9000	Funding Provided from Equity	-	2,092,760	-	946,784	-54.76%
000-399.0000	Funding Provided from Equity for Outstanding Enc.	-	225,841	-	-	-100.00%
	<b>NON-CASH REVENUE SOURCES</b>	<b>-</b>	<b>2,318,601</b>	<b>-</b>	<b>946,784</b>	<b>-59.17%</b>
	<b>TOTAL CRA REVENUES</b>	<b>2,523,868</b>	<b>5,090,326</b>	<b>2,744,856</b>	<b>3,797,051</b>	<b>-25.41%</b>

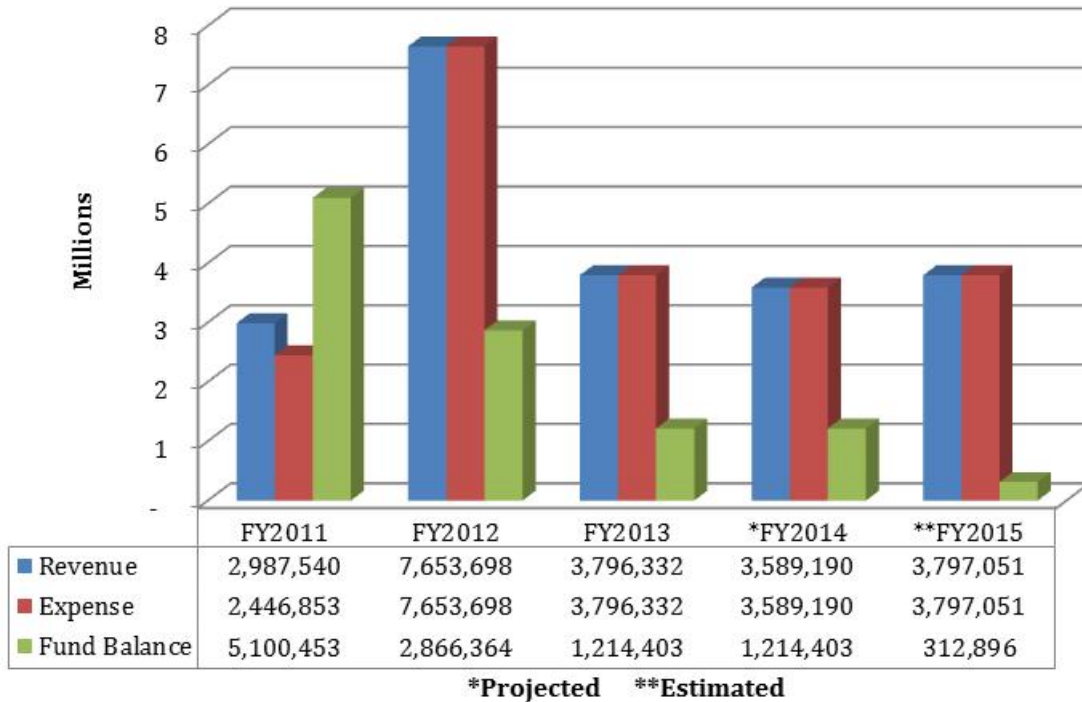




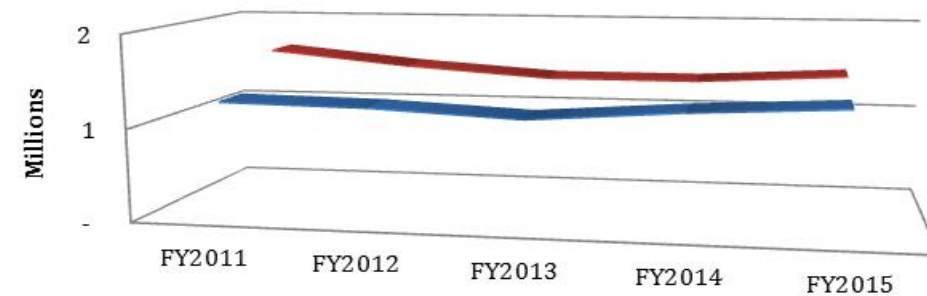
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**CRA FUND - 190**

**5-Year Revenue, Expense and Fund Balance**



**5- Year History of Tax Incremental Funds (TIF)**



	FY2011	FY2012	FY2013	FY2014	FY2015
Tax Incremental Funds - City of Palmetto	1,243,940	1,218,312	1,139,522	1,250,198	1,326,531
Tax Incremental Funds - Manatee County	1,638,625	1,485,097	1,377,370	1,376,134	1,459,343

- ❖ TIF Funds from the City increased 6% from FY2014
- ❖ TIF Funds from Manatee County increased 6% from FY2014



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Community Redevelopment Agency (CRA) - 559**

Fund: CRA Fund - 190  
Department: CRA

Contact Hours: Monday through Friday, 8:00 to 5:00  
Location: CRA, 715 4<sup>th</sup> St. West, Palmetto, FL 34221  
Telephone: 941-723-4988

Primary Duties

- Operate within the CRA plan to eliminate and/or minimize slum and blighted areas within the CRA District

Future Challenges or Issues facing the Cost Center

The Palmetto CRA continues to maximize its Tax Increment Financing dollars with partners such as WCIND, SWFWMD and FDOT. In the near to mid future, the CRA will begin its biggest project to date, the redevelopment of Old Main Street.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Assist city upgrades of infrastructure
2. Increase community compliance with City codes and standards
3. Improve public safety and crime prevention
4. Improve the internal and external community image.

Workload Measures:

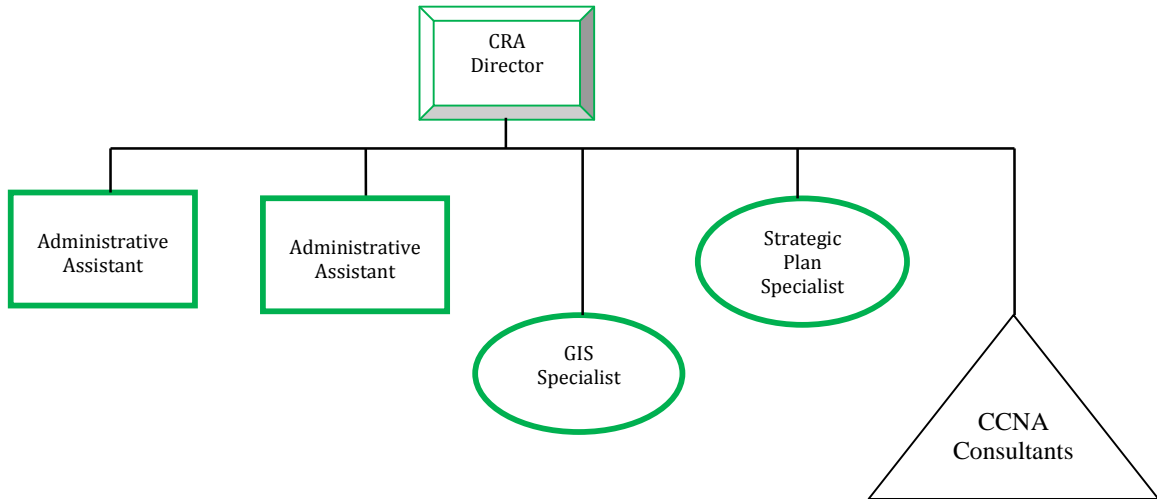
	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Number of attendees at festivals	8,000	10,000	10,000
Number of storefront grants	10	10	10
Number of incentives granted	0	3	3



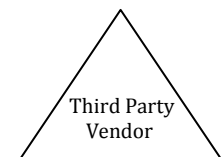
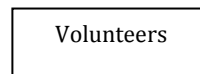
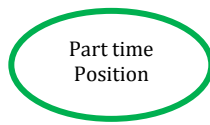
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

Schedule of Personnel	Pay Grade/ Step	Base Salary	Benefits	Total Position Costs	FTE
Administrative Assistant	108/6	38,816	21,195	60,011	1.00
Administrative Assistant	108/1	33,581	19,153	52,734	1.00
CRA Director	122S/4	87,027	40,005	127,032	1.00
Total CRA - Full Time		159,423	80,354	239,777	3.00
Strategic Plan Specialist PT -					
Temporary 31.5 Hrs week	103P/8	25,379	2,035	27,415	0.75
GIS Specialist - 31.5 Hrs. week	112/8	39,371	3,158	42,529	0.75
Overtime		7,500	602	8,102	N/A
Total CRA - Part Time		72,250	5,794	78,045	1.50
<b>TOTAL CRA</b>		<b>231,674</b>	<b>86,148</b>	<b>317,822</b>	<b>4.50</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**CRA Fund - Community Redevelopment Agency**

<b>190- 559- Project #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>COMMUNITY REDEVELOPMENT AGENCY EXPENSES</b>						
511.0100	Executive Salaries	84,939	87,027	87,362	90,196	3.64%
512.0100	Regular Salaries	39,094	38,816	53,818	74,525	92.00%
513.0100	Part Time Wages	93,273	91,195	80,163	66,654	-26.91%
514.0100	Overtime	2,347	7,500	5,000	7,500	0.00%
521.0100	FICA Taxes	16,690	17,177	16,842	18,274	6.39%
522.2100	Retirement General Employees	35,776	39,389	41,934	22,849	-41.99%
522.2500	Matching Deferred Comp	-	-	-	27,654	100.00%
523.0100	Health and Dental Insurance	10,720	10,318	10,317	9,110	-11.71%
523.0200	Health Insurance -Dependent Subsidy	1,704	1,744	1,744	1,540	-11.70%
523.0300	Life Insurance & EAP	395	463	360	614	32.61%
524.0100	Workers' Compensation	618	828	812	884	6.76%
	<b>PERSONNEL EXPENSES</b>	<b>285,556</b>	<b>294,457</b>	<b>298,352</b>	<b>319,800</b>	<b>8.61%</b>
531.0100	Consulting	15,995	43,603	43,603	95,000	117.87%
701-531.0100-9019	DEO Community Grant Consulting	-	6,000	-	-	-100.00%
531.0300	Membership Dues	6,683	11,770	11,770	11,470	-2.55%
531.0600	Attorney	40,892	77,538	65,000	48,947	-36.87%
531.1600	Contract Services	4,209	49,861	49,861	37,861	-24.07%
534.4200	Building Demolition	7,180	-	3,284	-	0.00%
540.5100	Travel and Per Diem	3,556	4,600	13,000	24,850	440.22%
541.1100	Communications	1,986	1,980	2,000	1,200	-39.39%
542.1200	Postage/Mailing Services	688	950	350	950	0.00%
543.0000	Utility Services	3,715	4,500	3,634	4,500	0.00%
544.0500	Operating Lease	3,222	4,932	4,932	5,100	3.41%
544.1500	Rental Expenses	30,147	31,956	31,956	25,000	-21.77%
545.1200	Insurance	8,725	6,097	10,186	6,197	1.64%
546.3400	Repair and Maintenance	753	2,350	3,000	2,350	0.00%
546.4000	Vehicle Repair and Maintenance	-	150	150	-	-100.00%
547.5100	Printing and Binding	32	50	50	50	0.00%
548.9100	Promotional Advertising	28,054	40,250	40,250	23,500	-41.61%
549.3000	Sales Tax	-	100	-	100	0.00%
549.9600	Bank Service Charges	5,763	4,500	7,058	4,500	0.00%
551.1200	Office Supplies	1,044	1,250	750	1,250	0.00%
552.1500	Fuel and Lubricants	1,453	1,500	456	1,500	0.00%
552.2300	Operating Expenses	8,251	14,795	10,000	12,100	-18.22%
552.3900	Safety Program Expense	37	-	-	-	0.00%
552.4200	Small Tools/Equipment	725	1,000	4,800	1,000	0.00%
552.7100	Fairs and Festivals	112,800	108,999	130,000	126,000	15.60%
552.7200	Palmetto Historical Park	9,226	9,795	10,000	9,795	0.00%
552.7400	Ag Museum	6,217	7,800	8,000	7,800	0.00%
554.0100	Non-Capitalized Equipment	-	2,500	2,500	1,000	-60.00%
554.1200	Publications	-	500	400	500	0.00%



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**CRA Fund - Community Redevelopment Agency**

<b>190- 559- Project #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>COMMUNITY REDEVELOPMENT AGENCY EXPENSES</b>						
555.1300	Technical/Training	1,396	6,815	6,815	15,375	125.61%
	<b>OPERATING EXPENSES</b>	<b>302,749</b>	<b>446,141</b>	<b>463,805</b>	<b>467,895</b>	<b>4.88%</b>
561.0000	Land	14,324	83,000	83,000	-	-100.00%
564.0100	Machinery and Equipment	-	23,000	23,000	-	-100.00%
	<b>CAPITAL PURCHASES</b>	<b>14,324</b>	<b>106,000</b>	<b>106,000</b>	<b>-</b>	<b>-100.00%</b>
563.0000-1101	MLK Park	20,386	654,218	753,309	-	-100.00%
563.0000-1103	Riverfront Project	78,552	432,569	432,569	-	-100.00%
563.0000-1104	Lamb/Sutton Park	563,099	559,448	555,287	181,238	-67.60%
563.0000-1105	5th Street	226,096	-	-	-	0.00%
563.0000-1107	Haben Boulevard Improvements	-	20,000	20,000	20,000	0.00%
563.0000-1202	Riverside Park	3,618	95,207	95,207	-	0.00%
563.0000-1301	MMEC Project	-	600,000	600,000	1,000,000	66.67%
563.0000-1491	Historical Park	-	-	36,670	-	0.00%
	<b>CAPITAL PROJECTS</b>	<b>891,751</b>	<b>2,361,442</b>	<b>2,493,042</b>	<b>1,201,238</b>	<b>-49.13%</b>
571.0100	Principal - Lease	1,062	1,089	1,089	556	-48.94%
571.6900	CRA - 06 Loan Principle	219,750	824,097	219,751	824,097	0.00%
572.0100	Interest Expense - Lease	57	31	31	6	-80.65%
572.6900	CRA - 06 Loan Interest Expense	38,494	40,000	37,500	60,000	50.00%
	<b>DEBT SERVICE</b>	<b>259,363</b>	<b>865,217</b>	<b>258,371</b>	<b>884,659</b>	<b>2.25%</b>
582.1100	Commercial Renovation	149,054	85,831	85,831	50,000	-41.75%
582.1200	Community Renovation Program	569,906	657,461	657,461	646,755	-1.63%
582.1400	CRA Community	24,455	2,100	2,100	2,100	0.00%
582.1500	Job Incentive	-	169,373	169,373	125,194	-26.08%
582.1600	General Property Upgrades	-	50,000	25,000	-	-100.00%
582.2100	Residential Revitalization Program	52,206	74,541	74,541	50,000	-32.92%
	<b>COMMUNITY PROGRAMS</b>	<b>795,621</b>	<b>1,039,306</b>	<b>1,014,306</b>	<b>874,049</b>	<b>-15.90%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**CRA Fund - Community Redevelopment Agency**

<b>190- 559- Project #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>COMMUNITY REDEVELOPMENT AGENCY EXPENSES</b>						
591.0100	Transfer out - Administration Charges	45,939	45,798	45,798	49,410	7.89%
595.4100	Transfer out - Ward I Phase II	47,215	-	-	-	0.00%
593.9000-1101	Transfer Out - MLK Park LID	500,000	-	-	-	0.00%
	<b>TRANSFERS</b>	<b>593,154</b>	<b>45,798</b>	<b>45,798</b>	<b>49,410</b>	<b>7.89%</b>
	<b>TOTAL EXPENSES</b>	<b>3,142,518</b>	<b>5,158,361</b>	<b>4,679,674</b>	<b>3,797,051</b>	<b>-26.39%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Community Redevelopment Agency  
Fund: 190 and Department: 559

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
511.0100 Executive Salaries				
CRA Director	1	90,196	90,196	1481
		<b>Total</b>	<b>\$90,196</b>	
512.0100 Regular Salaries				
Administrative Assistant	1	39,957	39,957	1258
Administrative Assistant	1	34,568	34,568	1473
		<b>Total</b>	<b>\$74,525</b>	
513.0100 Part Time Wages				
GIS Specialist	1	40,529	40,529	1470
Strategic Plan Spec- 30hr	1	26,125	26,125	1484
		<b>Total</b>	<b>\$66,654</b>	
514.0100 Overtime				
Overtime	1	7,500	7,500	
		<b>Total</b>	<b>\$7,500</b>	
521.0100 FICA Taxes				
FICA Taxes	1	18,274	18,274	
		<b>Total</b>	<b>\$18,274</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	22,849	22,849	Excluded Director
		<b>Total</b>	<b>\$22,849</b>	
522.2500 Matching Deferred Comp				
Matching Deferred Comp	1	27,654	27,654	CRA Director
		<b>Total</b>	<b>\$27,654</b>	
523.0100 Health Insurance				
Health Insurance	2	4555	9,110	
		<b>Total</b>	<b>\$9,110</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	2	770	1,540	
		<b>Total</b>	<b>\$1,540</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	614	614	
		<b>Total</b>	<b>\$614</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	884	884	
		<b>Total</b>	<b>\$884</b>	
531.0100 Consulting				
Community Garden Plan	1	10,000	10,000	
CRA Plan	1	2,500	2,500	
Haben	1	10,000	10,000	
Housing Plan	1	10,000	10,000	
MMEC Phase 1 LID Engineering	1	40,000	40,000	
Other Consulting	1	15,000	15,000	
Survey	1	7,500	7,500	
		<b>Total</b>	<b>\$95,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Community Redevelopment Agency  
Fund: 190 and Department: 559

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
531.0300 Membership Dues				
Brownfield Dues	1	100	100	
EDC Dues	1	10,000	10,000	
Florida Dept of Economic Opp	1	175	175	
Florida Housing Coalition	1	200	200	
FRA Membership	1	995	995	
		<b>Total</b>	<b>\$11,470</b>	
531.0600 Attorney Fees-Contracted Services				
General Legal Fees	0	254616	48,377	
Misc Expense - Recording Fees	1	570	570	
		<b>Total</b>	<b>\$48,947</b>	
531.1600 Contract Services				
5th Street Maintenance	1	8,000	8,000	
Alarm System	12	33.55	403	
Cleaning Services	26	125	3,250	
Haben Blvd Maintenance	1	5,000	5,000	
HVAC Annual Maintenance	2	104	208	
Maintenance	1	20,000	20,000	
Newspaper	1	180	180	Bradenton Herald
Pest Control	4	30	120	
Snackworks	1	400	400	Coffee, Tea,Supplies
Water Service	12	25	300	
		<b>Total</b>	<b>\$37,861</b>	
540.5100 Travel and Per Diem				
EDC/Manatee County/Port Trade	1	5,000	5,000	
Florida Housing Coalition	1	1,350	1,350	
FRA CONFERENCE	1	13,500	13,500	
Miscellaneous Travel	1	5,000	5,000	
		<b>Total</b>	<b>\$24,850</b>	
541.1100 Communications				
CELL SERVICE CRA DIRECTOR	12	100	1,200	Burton
		<b>Total</b>	<b>\$1,200</b>	
542.1200 Postage/Mailing Service				
CH POSTAGE METER	1	50	50	
POSTAGE	1	900	900	
		<b>Total</b>	<b>\$950</b>	
543.0000 Utility Services				
City of Palmetto Utility	12	150	1,800	
FPL	12	225	2,700	
		<b>Total</b>	<b>\$4,500</b>	
544.0500 Operating Lease				
Canon Copier - Lease	12	225	2,700	Payment# 3-15 of 36
Canon Copier - Maint	12	200	2,400	Monthly
		<b>Total</b>	<b>\$5,100</b>	





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Community Redevelopment Agency  
Fund: 190 and Department: 559

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
544.1500 Rental Expenses				
CRA OFFICE RENT	1	25,000	25,000	
		<b>Total</b>	<b>\$25,000</b>	
545.1200 Insurance				
D-6 Executive Travel AD&D	1	100	100	
Gen Liab, Auto, Property Ins	1	6,097	6,097	Oct 13
		<b>Total</b>	<b>\$6,197</b>	
546.3400 Repair & Maintenance				
REPAIR & MAINTENANCE	1	2,350	2,350	
		<b>Total</b>	<b>\$2,350</b>	
547.5100 Printing and Binding				
Business Cards	1	50	50	
		<b>Total</b>	<b>\$50</b>	
548.9100 Promotional Advertising				
Advertising	1	1,000	1,000	Other
BAGS	1	5,000	5,000	
Fans	1	1,000	1,000	
QR-Code	1	1,500	1,500	
Social Media Advertising	1	10,000	10,000	
Video	1	5,000	5,000	
		<b>Total</b>	<b>\$23,500</b>	
549.3000 Sales Tax				
Sales Tax	1	100	100	
		<b>Total</b>	<b>\$100</b>	
549.9600 Bank Service Charges				
Bank Charges	12	375	4,500	
		<b>Total</b>	<b>\$4,500</b>	
551.1200 Office Supplies				
Papers,Pens,Ink ect	1	1,250	1,250	
		<b>Total</b>	<b>\$1,250</b>	
552.1500 Fuel and Lubricants				
Fuel, Oil Changes	1	1,500	1,500	
		<b>Total</b>	<b>\$1,500</b>	
552.2300 Operating Expenses				
Business Recruitment	1	2,000	2,000	
General Operating Expenses	1	5,000	5,000	
GIS SOFTWARE-ESRI ONLINE	1	4,000	4,000	
Office 365	1	1,100	1,100	
		<b>Total</b>	<b>\$12,100</b>	
552.4200 Small Tools/Equipment				
Small Tools/Equipment	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Community Redevelopment Agency  
Fund: 190 and Department: 559

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
552.7100 Fairs & Festivals				
4th of July	1	100,000	100,000	
Cultural Concert in the Park	1	1,000	1,000	
Multi-cultural Festival	1	25,000	25,000	
		<b>Total</b>	<b>\$126,000</b>	
552.7200 Palmetto Historical Park				
Carnegie Library Licence	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	
		<b>Total</b>	<b>\$9,795</b>	
552.7400 Ag Museum				
FPL	1	7,200	7,200	
Water	1	600	600	
		<b>Total</b>	<b>\$7,800</b>	
554.0100 Non-Capitalized Equipment				
Equipment	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	
554.1200 Publications				
Publications	1	500	500	
		<b>Total</b>	<b>\$500</b>	
555.1300 Technical/Training				
Annual Conference	1	3,600	3,600	
CRA Certification	1	3,400	3,400	
EDC/Manatee County/Port Trade	1	2,100	2,100	
FACE/Mayor	1	225	225	
Florida Housing Coalition	1	1,050	1,050	
Other Training	1	5,000	5,000	
		<b>Total</b>	<b>\$15,375</b>	
563.0000 1107 Imprvmts not Buildings				
Haben Medians	1	20,000	20,000	
MMEC PROJECT	1	400,000	400,000	
MMEC Project; CARRY OVER	1	600,000	600,000	
Project Contingency	0	0	0	
Sutton Walking Path	1	181,238	181,238	
		<b>Total</b>	<b>\$1,201,238</b>	
571.0100 Principal - Lease				
FA#20061 - Mitel Phone System	2	278	556	Payment# 15-16F
		<b>Total</b>	<b>\$556</b>	
571.6900 CRA-06 Loan Princ				
CRA Loan Principal	1	219,750	219,750	
Paydown	1	604,347	604,347	
		<b>Total</b>	<b>\$824,097</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Community Redevelopment Agency  
Fund: 190 and Department: 559

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
572.0100 Interest - Lease				
FA#20061 - Mitel Phone System	2	3	6	Payment# 15-16F
		<b>Total</b>	<b>\$6</b>	
572.6900 CRA-06 Loan Int Exp				
CRA Loan Interest	1	60,000	60,000	
		<b>Total</b>	<b>\$60,000</b>	
582.1100 Commercial Renovation				
Commercial Renovation	1	50,000	50,000	
		<b>Total</b>	<b>\$50,000</b>	
582.1200 Community Renovation Program				
PD Subplan	1	646,755	646,755	
		<b>Total</b>	<b>\$646,755</b>	
582.1400 CRA Community				
Palmetto Utilities	1	2,100	2,100	
		<b>Total</b>	<b>\$2,100</b>	
582.1500 Jobs Incentive				
It Works! Global	1	62,000	62,000	
Palmetto Animal Clinic	1	14,513	14,513	
Palmetto Theater	1	48,681	48,681	
		<b>Total</b>	<b>\$125,194</b>	
582.1600 General Property Upgrades				
General Property Upgrades	0	-	0	
		<b>Total</b>	<b>\$0</b>	
582.2100 Residential Revitalization Program				
Residential Revitalization	1	50,000	50,000	
		<b>Total</b>	<b>\$50,000</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin Service	1	49,410	49,410	
		<b>Total</b>	<b>\$49,410</b>	
		<b>Total Budget:</b>	<b>\$3,797,051</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**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 92% of this fund's revenue source before other financing sources in the amount of \$1,251,565 for operations. The remaining 8% comes from miscellaneous interest and service related revenues. This year other financing sources in the amount of \$248,770 is from a capital lease for a new lightning loader and traffic control devices.

This fund is currently one of the most stable in the City with regards to the level of fund balance. In fiscal year 2014 the Road and Bridge fund supported the Stormwater fund's capital outlay in the amount of \$585,000 and the Reuse fund for \$140,000 as well as \$100,000 in road projects within the capital projects fund. However, this funding reduced the fund balance level from thirteen months of expenses to five months. Fiscal year 2015 CIP budget allows for \$125,000 in funding from usable fund balance but will leave very little for future years.

New Account Structure

The 2015 fiscal year will present one large change to the budgetary accounts. The City has implemented a new Enterprise Resource Planning (ERP) system and has recreated its chart of accounts as a result. All detailed budget information includes the new account number and description associated with the information. To assist in the conversion of information, a crosswalk of accounts by fund is included in the appendix section of this document.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>ROAD AND BRIDGE FUND</b>					
<b>BEGINNING FUND BALANCES</b>	<b>2,049,502</b>	<b>1,919,271</b>	<b>1,919,271</b>	<b>868,691</b>	<b>-54.74%</b>
Taxes	1,081,965	1,072,593	1,087,804	1,155,306	7.71%
Impact Fees	7,511	-	3,634	-	0.00%
Intergovernmental Revenue	101,545	94,939	94,939	96,259	1.39%
Charges for Services	101,335	94,784	96,444	97,480	2.84%
Interest Revenue	11,282	8,826	8,826	8,826	0.00%
Miscellaneous	737	860	1,368	747	-100.00%
Transfers In	47,215	-	-	-	0.00%
Debt/Lease Proceeds	20,552	131,500	131,500	248,770	89.18%
Non-Revenue Sources	-	1,252,399	-	208,333	-83.37%
<b>TOTAL REVENUES</b>	<b>1,372,142</b>	<b>2,655,901</b>	<b>1,424,515</b>	<b>1,815,721</b>	<b>-31.63%</b>
<b>EXPENSES</b>					
Personnel	239,987	255,327	266,325	267,509	4.77%
Operating Expenses	369,094	754,285	738,806	539,243	-28.51%
Capital Expenses	424,724	160,150	159,847	263,725	64.67%
Debt Service	233,797	233,851	227,323	297,995	27.43%
Transfers Out	234,771	1,166,127	1,082,794	440,733	-62.21%
<b>TOTAL EXPENDITURES</b>	<b>1,502,373</b>	<b>2,569,740</b>	<b>2,475,095</b>	<b>1,809,205</b>	<b>-29.60%</b>
Excess Revenue Over (Under) Expenditures	(130,231)	86,161	(1,050,580)	6,516	-92.44%
<b>Fund Balance, End of Year</b>	<b>1,919,271</b>	<b>2,005,432</b>	<b>868,691</b>	<b>875,207</b>	<b>-56.36%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>307-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>ROAD AND BRIDGE FUND REVENUE/SOURCES</b>						
<b>TAXES</b>						
000-312.3000	9th Cent Gas Tax	69,424	57,096	61,500	56,655	-0.77%
000-312.4100	\$.04 Local Gas Tax-Manatee County	380,851	389,412	400,000	472,566	21.35%
000-312.4101	5th and 6th Cent Gas Tax	197,308	195,231	184,000	195,231	0.00%
000-312.4201	5 Cent Second Local Option Gas Tax	434,382	430,854	442,304	430,854	0.00%
<b>FUEL TAXES</b>		<b>1,081,965</b>	<b>1,072,593</b>	<b>1,087,804</b>	<b>1,155,306</b>	<b>7.71%</b>
<b>IMPACT FEES</b>						
000-324.3100	Impact Fees - Residential - Roads	5,088	-	3,634	-	0.00%
000-324.3200	Impact Fees - Commercial - Roads	2,423	-	-	-	0.00%
<b>IMPACT FEES</b>		<b>7,511</b>	<b>-</b>	<b>3,634</b>	<b>-</b>	<b>0.00%</b>
<b>INTERGOVERNMENTAL REVENUE</b>						
<b>GRANTS</b>						
000-331.4000-1107	FDOT - Haben Boulevard Roundabout	966	-	-	-	0.00%
000-331.4100	Capital Projects Retainage	-	-	-	-	0.00%
000-331.4900-9014	Ward I Phase 2 CDBG - Administrative	-	-	-	-	0.00%
<b>GRANT REVENUE</b>		<b>966</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b>STATE REVENUE SHARING</b>						
000-335.1200	\$.08 Motor Fuel Tax-State Revenue Sharing	100,579	94,939	94,939	96,259	1.39%
<b>INTERGOVERNMENTAL REVENUES</b>		<b>101,545</b>	<b>94,939</b>	<b>94,939</b>	<b>96,259</b>	<b>1.39%</b>
<b>CHARGES FOR SERVICES</b>						
000-341.9435	Special Event Fee - Electricity	50	-	-	-	0.00%
000-343.2000	FDOT/Highway MTCE Contract	19,686	19,686	19,686	19,686	0.00%
000-343.2010	FDOT/Signalization Contract	18,547	19,100	19,100	20,116	5.32%
000-343.2020	FDOT/Lighting Contract	46,263	55,998	55,998	57,678	3.00%
000-349.0000	Charges for Services Provided	16,789	-	1,660	-	0.00%
<b>CHARGES FOR SERVICES</b>		<b>101,335</b>	<b>94,784</b>	<b>96,444</b>	<b>97,480</b>	<b>2.84%</b>
<b>INTEREST REVENUE</b>						
000-361.0100	Interest Earnings	10,667	8,301	8,301	8,301	0.00%
000-361.0200	Interest Revenue - Impact Fees	615	525	525	525	0.00%
<b>INTEREST REVENUE</b>		<b>11,282</b>	<b>8,826</b>	<b>8,826</b>	<b>8,826</b>	<b>0.00%</b>
<b>MISCELLANEOUS REVENUE</b>						
000-369.7400	Other Misc Revenue/Insurance Reimbursement	140	-	300	-	0.00%
000-369.7401	Other Misc Revenue / Insurance Premium Reimbursement	597	860	1,068	747	0.00%
<b>MISCELLANEOUS REVENUE</b>		<b>737</b>	<b>860</b>	<b>1,368</b>	<b>747</b>	<b>0.00%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

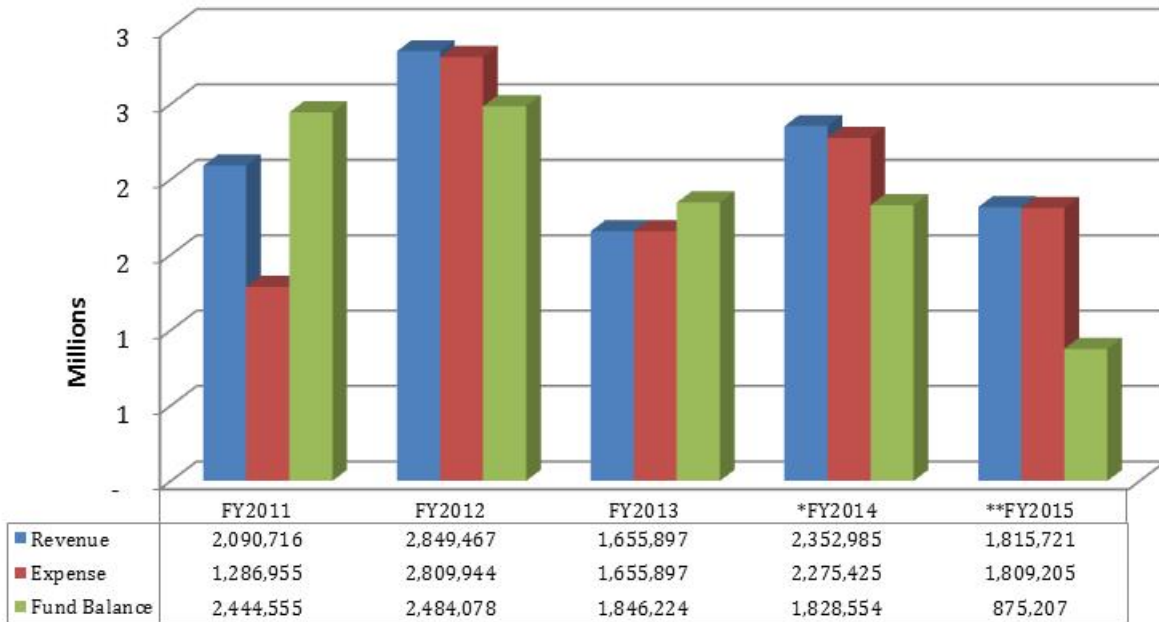
<b>307-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>ROAD AND BRIDGE FUND REVENUE/SOURCES</b>						
<b>OTHER FINANCING SOURCES</b>						
<b><u>Transfers In</u></b>						
000-381.8432-9014	Transfer In - Ward I Phase 2	47,215	-	-	-	0.00%
	<b>TRANSFERS-IN</b>	<b>47,215</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
<b><u>Debt/Lease Proceeds</u></b>						
000-383.7000	Capital Lease Inception	20,552	131,500	131,500	248,770	89.18%
	<b>TOTAL DEBT/LEASE PROCEEDS</b>	<b>20,552</b>	<b>131,500</b>	<b>131,500</b>	<b>248,770</b>	<b>89.18%</b>
<b><u>Non-Revenue Sources</u></b>						
000-399.0000	Funding from Fund Balance for Outstanding Enc	-	171,416	-	-	-100.00%
000-399.1000	Funding from Equity	-	850,650	-	-	-100.00%
000-399.6000	Funding from Fund Balance - Capital	-	147,000	-	125,000	0.00%
000-399.9507	Funding from Equity - Impact Fees	-	83,333	-	83,333	0.00%
	<b>NON-REVENUE SOURCES</b>	<b>-</b>	<b>1,252,399</b>	<b>-</b>	<b>208,333</b>	<b>-83.37%</b>
	<b>TOTAL OTHER FINANCING SOURCES</b>	<b>67,767</b>	<b>1,383,899</b>	<b>131,500</b>	<b>457,103</b>	<b>-66.97%</b>
	<b>TOTAL ROAD &amp; BRIDGE FUND</b>	<b>1,372,142</b>	<b>2,655,901</b>	<b>1,424,515</b>	<b>1,815,721</b>	<b>-31.63%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

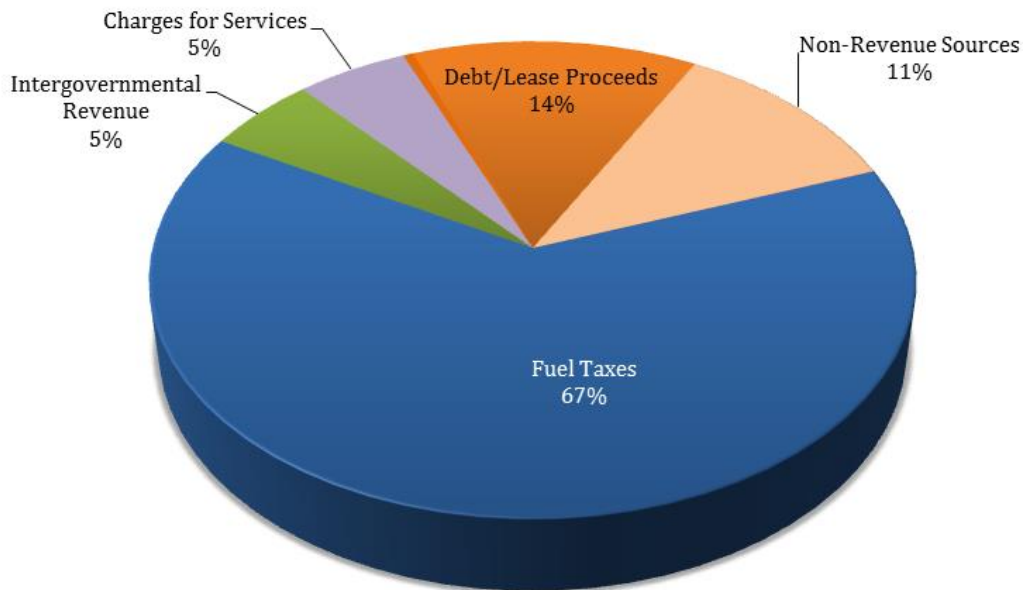
**ROAD AND BRIDGE FUND - 307**

**5-Year Revenue, Expense and Fund Balance**



\*Projected \*\*Estimated

**FY 2015 Revenues By Source**







**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ROAD AND BRIDGE FUND - 307**

**Revenue Analysis and Forecasting**

**Revenue Trends**

***Motor Fuel Taxes – Road and Bridge Fund - \$1,252,786 (Pass thru from State)***

The Road and Bridge fund is estimated to receive \$1,815,721 in FY2015 of which 69% or \$1,252,786 is generated from Motor Fuel Taxes (\$1,155,306) and Florida Department of Transportation Highway/Lighting and Maintenance Agreements (\$97,480).

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: 9<sup>th</sup> cent, 1 – 4 cents, 5<sup>th</sup> and 6<sup>th</sup> 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:

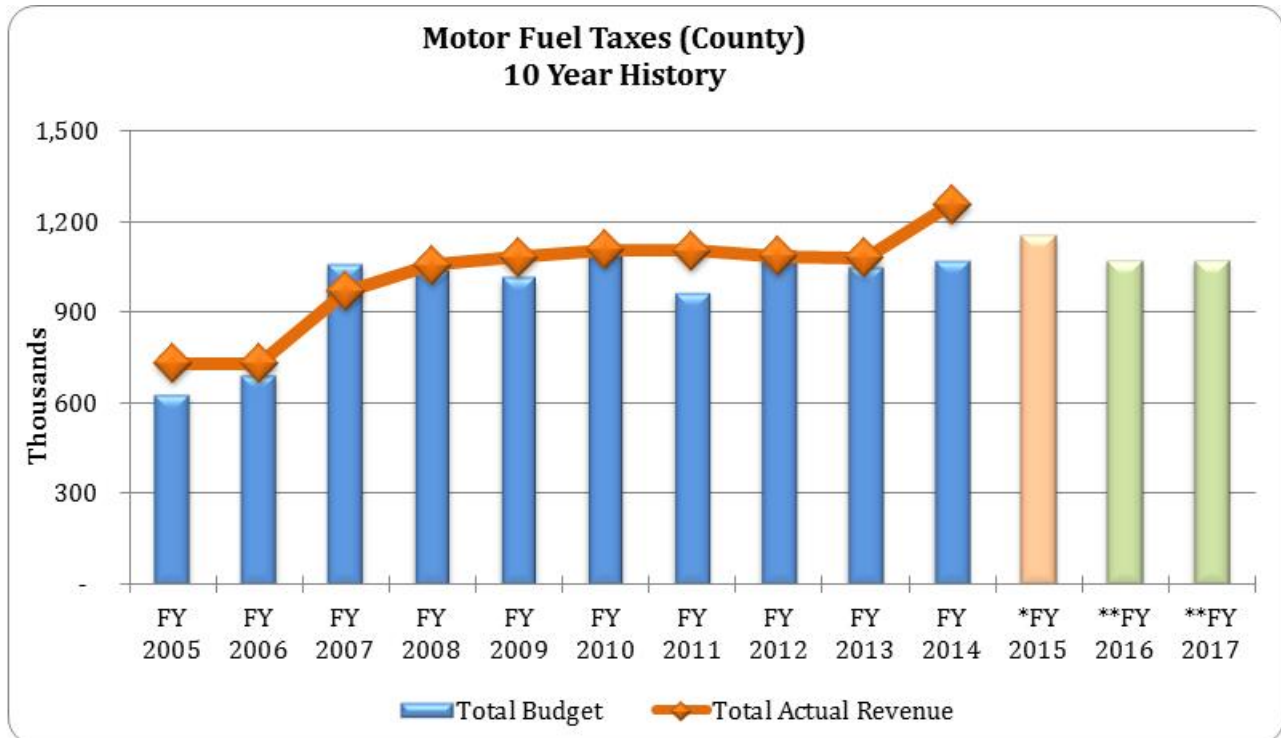


Figure 9 illustrates budgeted revenue as it compares with revenue actually received.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

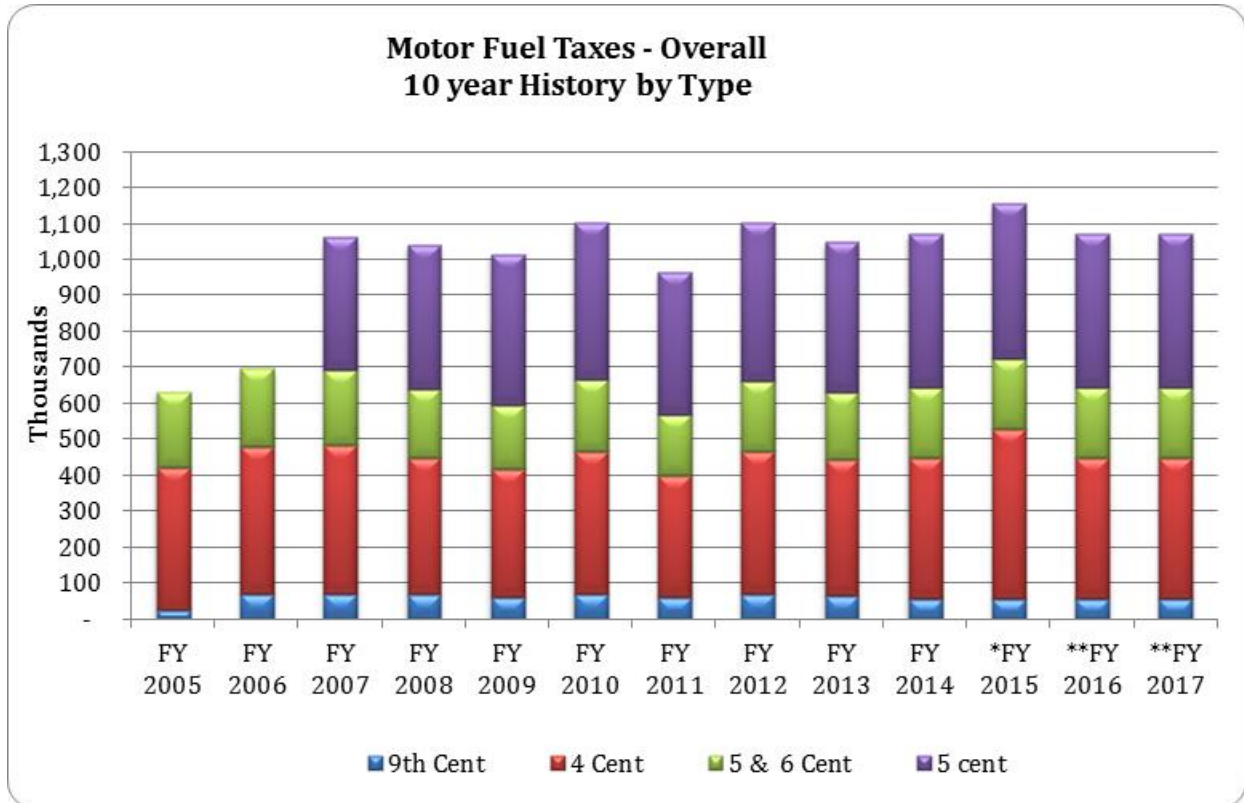


Figure 10

A smaller portion of gas taxes is received from the State of Florida in the form of the 8<sup>th</sup> cent fuel tax. This is received as state revenue sharing dollars and 24.87% is deposited into the Road and Bridge fund while the remaining 74.14% is deposited into the General Fund. The Road and Bridge Fund portion is budgeted at \$96,259 for fiscal year 2015 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 \$97,480 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  
2014-2015 BUDGET**

**Non-Revenue Sources -- \$208,333 or 11% of Road and Bridge Fund Revenue  
(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 2015, it was projected that there would be \$219,710 available for capital projects including \$103,000 in transportation impact fees. Of that available amount, a total of \$208,333 was assigned for capital projects as follows:

• New Sidewalk Projects	65,000
• TMDL Program	50,000
• Dredging projects	10,000
• 13 <sup>th</sup> Ave.: 7 <sup>th</sup> to 8 <sup>th</sup> Street – Impact Fees	<u>83,333</u>
Total Non-revenue Sources	\$ 208,333



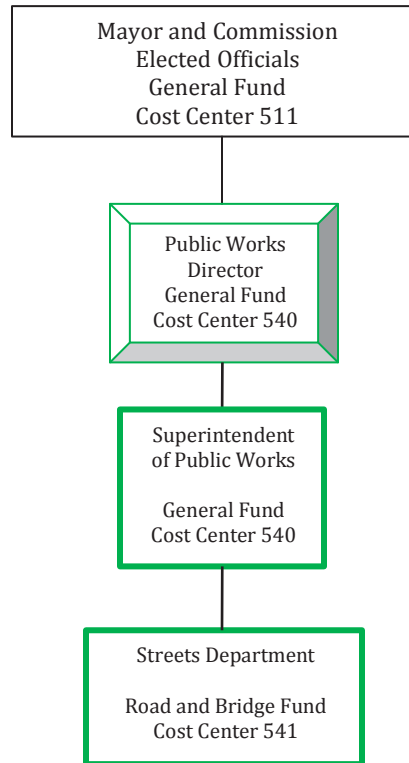
The 5<sup>th</sup> Street project was completed using a Low Impact Development (LID) process to assist with removal of stormwater and general drainage. This project received second place for Future of the Region Development/Infrastructure Award.



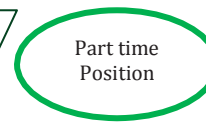
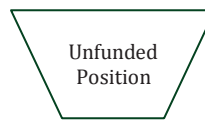
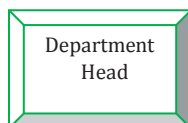
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**ROAD AND BRIDGE FUND  
ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Streets - 541**

Fund: Road and Bridge Fund - 307  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Responsible for the maintenance of City street infrastructure.
- Repair potholes, asphalt, overlays, striping, sidewalks
- Maintain road signage
- Keep streets clean and free of debris

Future Challenges or Issues facing the Cost Center

- Continual changes in environmental rules

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Maintain city streets and keep asphalt free of potholes

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Debris Swept (cubic yards)	2,000	1,558	2,000
Streets Swept (miles)	6,500	7,342	8,000
Sidewalks repaired (linear feet)	1,200	5,376	6,500
Streets resurfaced (linear feet)	2,400	6,241	8,000
Streets striped (linear feet)	6,400	6,400	8,400

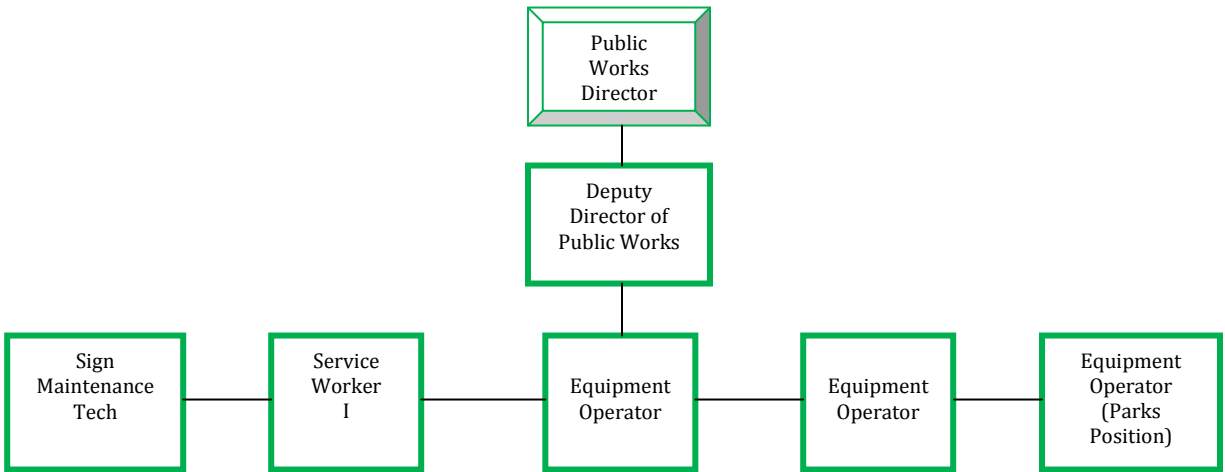


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

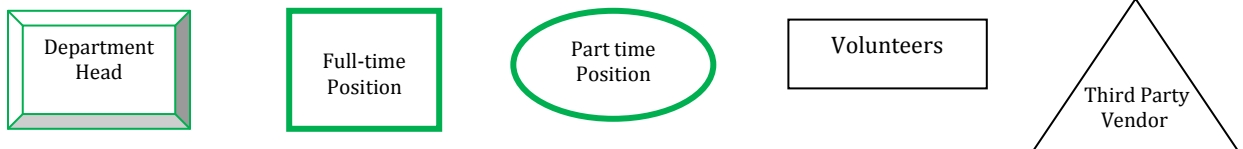
**STREETS DEPARTMENT  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Sign Maintenance Tech	107/4	33,889	20,286	54,175	1.00
<b>Service Worker I</b>	<b>103/2</b>	<b>26,311</b>	<b>16,945</b>	<b>43,256</b>	<b>1.00</b>
Equipment Operator	106/2	30,459	18,774	49,233	1.00
Equipment Operator	106/12	40,696	23,287	63,983	1.00
Equipment Operator	106/2	30,459	18,774	49,233	1.00
Overtime		3,500	1,531	5,031	
<b>Total Streets Department</b>		<b>165,314</b>	<b>99,596</b>	<b>264,910</b>	<b>5.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Road and Bridge Fund - Streets Department**

<b>307- 541</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>STREETS DEPARTMENT EXPENSES</b>						
512.0100	Regular Salaries	155,226	160,906	161,510	161,814	0.56%
514.0100	Overtime	6,039	3,500	16,000	3,500	0.00%
521.0100	FICA Taxes	12,292	12,577	13,290	12,647	0.56%
522.2100	Retirement General Employee	32,965	38,604	40,902	50,685	31.29%
523.0100	Health and Dental Insurance	24,120	25,795	22,355	22,775	-11.71%
523.0200	Health Insurance -Dependent Subsidy	2,982	4,360	3,197	3,850	-11.70%
523.0300	Life Insurance & EAP	484	641	450	644	0.47%
524.0100	Workers' Compensation	5,879	8,944	8,621	8,994	0.56%
529.0000	Career Advancement	-	-	-	2,600	100.00%
	<b>PERSONNEL EXPENDITURES</b>	<b>239,987</b>	<b>255,327</b>	<b>266,325</b>	<b>267,509</b>	<b>4.77%</b>
531.0100	Consulting	918	-	-	-	0.00%
531.2000	Engineering Services	1,665	11,000	10,000	8,000	-27.27%
534.1600	Lot Clearing	2,575	2,600	2,000	4,000	53.85%
540.5100	Travel and Per Diem	191	250	250	500	100.00%
541.1100	Communciations	108	250	750	250	0.00%
543.0500	Street Lights - Electric	115,174	120,000	112,000	115,000	-4.17%
544.0500	Operating Lease	396	631	631	-	-100.00%
544.1500	Rental Expenses	97	400	200	400	0.00%
545.1200	Insurance	9,238	6,012	5,971	7,416	23.35%
546.3400	Repair & Maintenance	26,738	32,000	32,000	32,000	0.00%
549.9600	Bank Service Charges	3,018	2,400	3,169	3,200	33.33%
551.1200	Office Supplies	-	50	50	50	0.00%
552.1500	Fuel and Lubricants	26,868	32,100	23,824	27,000	-15.89%
552.2300	Operating Expenses	5,409	4,000	4,500	4,000	0.00%
552.3900	Safety Program Expense	507	1,000	1,000	1,000	0.00%
552.4200	Small Tools/Equipment	1,919	1,500	750	2,000	33.33%
552.5100	Uniform Purchases and Cleaning	950	1,427	1,396	1,427	0.00%
553.0200	Materials-Road Repairs and Maintenance	105,192	381,165	381,165	204,000	-46.48%
553.0300	Materials-Sidewalk Repairs and Maintenance	34,240	65,000	65,000	50,000	-23.08%
553.0400	Materials - Light Repairs and Maintenance	24,414	66,000	66,000	66,000	0.00%
553.0500	ADA Sidewalk Compliance	8,150	25,000	26,650	11,000	-56.00%
555.1300	Technical/Training	1,327	1,500	1,500	2,000	33.33%
	<b>OPERATING EXPENSES</b>	<b>369,094</b>	<b>754,285</b>	<b>738,806</b>	<b>539,243</b>	<b>-28.51%</b>
563.1000-9014	Ward I, Phase 2	401,577	250	-	-	-100.00%
564.0100	Machinery & Equipment	2,596	28,400	28,347	14,955	-47.34%
564.4900	Capital Leased Equipment	20,551	131,500	131,500	248,770	89.18%
	<b>CAPITAL EQUIPMENT PURCHASES</b>	<b>424,724</b>	<b>160,150</b>	<b>159,847</b>	<b>263,725</b>	<b>64.67%</b>





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Road and Bridge Fund - Streets Department**

307- 541	ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>STREETS DEPARTMENT EXPENSES</b>						
571.0100	Principal - Lease	51,166	70,643	70,642	87,964	24.52%
571.0400	Principal -BOA Loan 2004	8,736	9,500	9,170	10,000	5.26%
571.0500	Principal -BOA Loan 2005	48,046	50,250	49,788	53,000	5.47%
571.0700	Principal -BOA Loan 2007	44,745	31,000	30,288	33,000	6.45%
572.0100	Interest Expense - Lease	2,777	2,818	2,818	2,380	-15.54%
572.0400	Interest Expense -BOA Loan 2004	5,546	6,000	5,232	5,000	-16.67%
572.0500	Interest Expense - BOA Loan 2005	35,126	36,000	33,679	33,000	-8.33%
572.0700	Interest Expense - BOA Loan 2007	37,655	27,500	25,706	25,000	-9.09%
573.0500	New Debt Service	-	140	-	48,651	34650.71%
	<b>DEBT SERVICE</b>	<b>233,797</b>	<b>233,851</b>	<b>227,323</b>	<b>297,995</b>	<b>27.43%</b>
591.0100	Transfer Out - Administration Charges	126,771	132,144	132,144	132,400	0.19%
591.0700	Transfer to Capital Projects Fund	-	125,650	125,650	65,000	0.00%
591.4000	Transfer to Stormwater - Capital Projects	-	585,000	585,000	60,000	0.00%
594.4000	Transfer to Stormwater - Subsidy	108,000	100,000	100,000	100,000	0.00%
594.6000	Transfer to Reuse - Capital Projects	-	140,000	140,000	-	0.00%
593.0100	Transfer from Impact Fees	-	83,333	-	83,333	0.00%
	<b>TRANSFERS</b>	<b>234,771</b>	<b>1,166,127</b>	<b>1,082,794</b>	<b>440,733</b>	<b>-62.21%</b>
	<b>TOTAL EXPENSES</b>	<b>1,502,373</b>	<b>2,569,740</b>	<b>2,475,095</b>	<b>1,809,205</b>	<b>-29.60%</b>





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Road & Bridge Department  
Fund: 307 and Department: 541

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
Equipment Operator	1	30,459	30,459	1477
Equipment Operator	1	40,696	40,696	912
Equipment Operator	1	30,459	30,459	1511
Service Worker 1	1	26,311	26,311	1537
Sign Maintenance Tech	1	33,889	33,889	1495
		<b>Total</b>	<b>\$161,814</b>	
514.0100 Overtime				
Overtime	1	3,500	3,500	
		<b>Total</b>	<b>\$3,500</b>	
521.0100 FICA Taxes				
FICA Taxes- Road & Bridge	1	12,647	12,647	
		<b>Total</b>	<b>\$12,647</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	50,685	50,685	
		<b>Total</b>	<b>\$50,685</b>	
523.0100 Health Insurance				
Health Insurance	5	4555	22,775	
		<b>Total</b>	<b>\$22,775</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	5	770	3,850	
		<b>Total</b>	<b>\$3,850</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	644	644	
		<b>Total</b>	<b>\$644</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	8,994	8,994	
		<b>Total</b>	<b>\$8,994</b>	
529.0000 Career Advancement				
Career Advmt for certification	1	2,600	2,600	
		<b>Total</b>	<b>\$2,600</b>	
531.2000 Engineering Services				
Engineering Services	1	8,000	8,000	
		<b>Total</b>	<b>\$8,000</b>	
534.1600 Lot Clearing				
Tree Trimming, Removal	1	4,000	4,000	
		<b>Total</b>	<b>\$4,000</b>	
540.5100 Travel and Per Diem				
Travel and Per Diem	1	500	500	
		<b>Total</b>	<b>\$500</b>	
541.1100 Communications				
Cell Service-Sign Tech	12	20.83	250	
		<b>Total</b>	<b>\$250</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Road & Bridge Department  
Fund: 307 and Department: 541

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
543.0500 Street Lights - Electric				
FPL	1	115,000	115,000	
		<b>Total</b>	<b>\$115,000</b>	
544.1500 Rental Expenses				
Rental of Specialty Equipment	1	400	400	
		<b>Total</b>	<b>\$400</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	1854	7,416	Quarterly
		<b>Total</b>	<b>\$7,416</b>	
546.3400 Repair & Maintenance				
Repairs, Parts, Tires	1	32,000	32,000	
		<b>Total</b>	<b>\$32,000</b>	
549.9600 Bank Service Charges				
Bank Charges	1	3,200	3,200	
		<b>Total</b>	<b>\$3,200</b>	
551.1200 Office Supplies				
Pens, Pencils, Paper etc	1	50	50	
		<b>Total</b>	<b>\$50</b>	
552.1500 Fuel and Lubricants				
Fuel and Lube	1	27,000	27,000	12 Vehicles and Equi
		<b>Total</b>	<b>\$27,000</b>	
552.2300 Operating Expenses				
Central Stores Supplies	1	1,000	1,000	
Janitorial Supplies	1	2,000	2,000	
Paint	1	1,000	1,000	
		<b>Total</b>	<b>\$4,000</b>	
552.3900 Safety Program Expense				
Municipal Safety Services	1	350	350	
PPE Central Stores	1	250	250	
Safety Shoes	4	100	400	4 employees
		<b>Total</b>	<b>\$1,000</b>	
552.4200 Small Tools/Equipment				
Minor Tools and Small Equip	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
552.5100 Uniform Purchases and Cleaning				
Change Outs	1	200	200	
Employee Uniforms	52	23.60	1,227	5 Employees
		<b>Total</b>	<b>\$1,427</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Road & Bridge Department  
Fund: 307 and Department: 541

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
553.0200	Materials-Road Repairs&Maint			
Drainage Repairs	1	20,000	20,000	
Permitting	1	2,500	2,500	
Resurfacing Misc Streets	1	100,000	100,000	10 Blocks
Street Repair	1	40,000	40,000	
Street Sign Repair/Replace	1	6,500	6,500	
Street Striping	1	35,000	35,000	20 Blocks
		<b>Total</b>	<b>\$204,000</b>	
553.0300	Materials-Sidewalk Repairs & Maint			
Curb & Sidewalk R&R	1	50,000	50,000	
		<b>Total</b>	<b>\$50,000</b>	
553.0400	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
		<b>Total</b>	<b>\$66,000</b>	
553.0500	ADA Sidewalk Compliance			
ADA Ramp Compliance	1	11,000	11,000	
		<b>Total</b>	<b>\$11,000</b>	
555.1300	Technical/Training			
Employee Training	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
564.0100	Machinery and Equipment			
8'x40' shipping container	1	3,400	3,400	
Billy Goat mower road gang	1	3,000	3,000	
prismatic cutter sign dept.	1	8,555	8,555	
		<b>Total</b>	<b>\$14,955</b>	
564.4900	CH Capital Leases			
Lightning Loader with roll off	1	223,770	223,770	
Traffic Control Device	1	25,000	25,000	Message Board, arrow
		<b>Total</b>	<b>\$248,770</b>	
571.0100	Principal - Lease			
FA#20130 Street Sweeper	4	12,585	50,340	Payment# 11-14 of 16
FA#20150 Backhoe w/Bucket	4	1,285	5,140	Payment# 7-10 of 16
FA#20208 F350/20209 Bobcat	4	8,121	32,484	Payment 3-6 of 16
		<b>Total</b>	<b>\$87,964</b>	
571.0400	Princ-BOA Loan 2004			
2004 BOA Loan Principal	1	10,000	10,000	
		<b>Total</b>	<b>\$10,000</b>	
571.0500	Princ-BOA Loan 2005			
2005 BOA Loan Principal	1	53,000	53,000	
		<b>Total</b>	<b>\$53,000</b>	
571.0700	Princ-BOA Loan 2007			
2007 BOA Loan Principal	1	33,000	33,000	
		<b>Total</b>	<b>\$33,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Road & Bridge Department  
Fund: 307 and Department: 541

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
572.0100 Interest - Lease				
FA#20130 Street Sweeper	4	240	960	Payment# 11-14 of 16
FA#20150 Backhoe w/Bucket	4	45	180	Payment# 7-10 of 16
FA#20208 F350/20209 Bobcat	4	310	1,240	Payment# 3-6 of 16
		<b>Total</b>	<b>\$2,380</b>	
572.0400 Int Exp-BOA Loan 2004				
2004 BOA Loan Interest	1	5,000	5,000	
		<b>Total</b>	<b>\$5,000</b>	
572.0500 Int Exp-BOA Loan 2005				
2005 BOA Loan Interest	1	33,000	33,000	
		<b>Total</b>	<b>\$33,000</b>	
572.0700 Int Exp-BOA Loan 2007				
2007 BOA Loan Interest	1	25,000	25,000	
		<b>Total</b>	<b>\$25,000</b>	
573.0500 NEW DEBT SERVICE				
New Lease - Loader/Traffic Control B		16,217	48,651	3 payments
		<b>Total</b>	<b>\$48,651</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin Svc	1	132,400	132,400	
		<b>Total</b>	<b>\$132,400</b>	
591.4400 TRANSFER TO STORMWATER-SUBSIDY				
Subsidy to Stormwater	1	100,000	100,000	
		<b>Total</b>	<b>\$100,000</b>	
		<b>Total Budget:</b>	<b>\$1,600,872</b>	



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"Planning is bringing the future into the present  
so that you can do something about it now."*

*Alan Lakein*



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**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



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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.

### New Account Structure

The 2015 fiscal year will present one large change to the budgetary accounts. The City has implemented a new Enterprise Resource Planning (ERP) system and has recreated its chart of accounts as a result. All detailed budget information includes the new account number and description associated with the information. To assist in the conversion of information, a crosswalk of accounts by fund is included in the appendix section of this document.



The Wastewater Treatment Plant processes water, sewage and reclaimed water for public purposes.

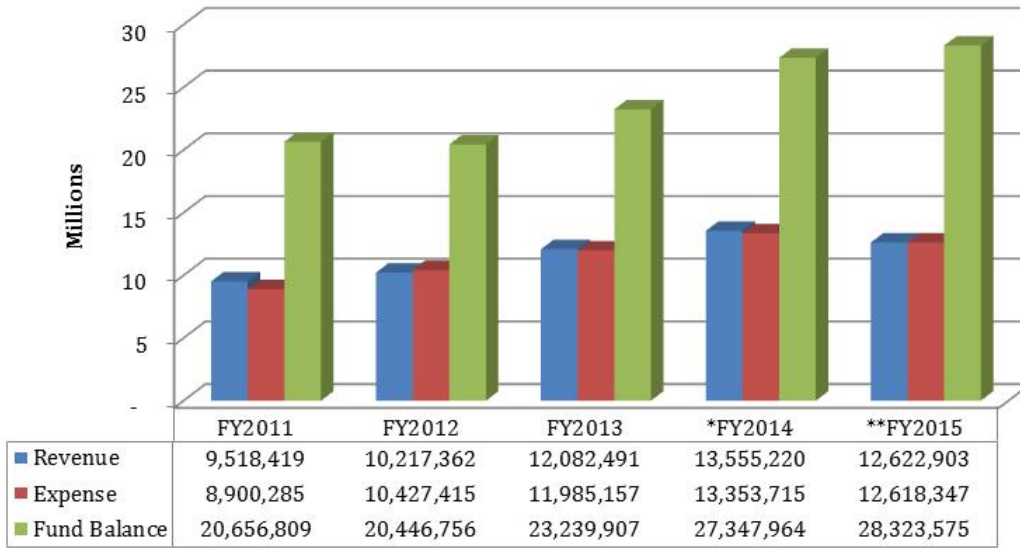




**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

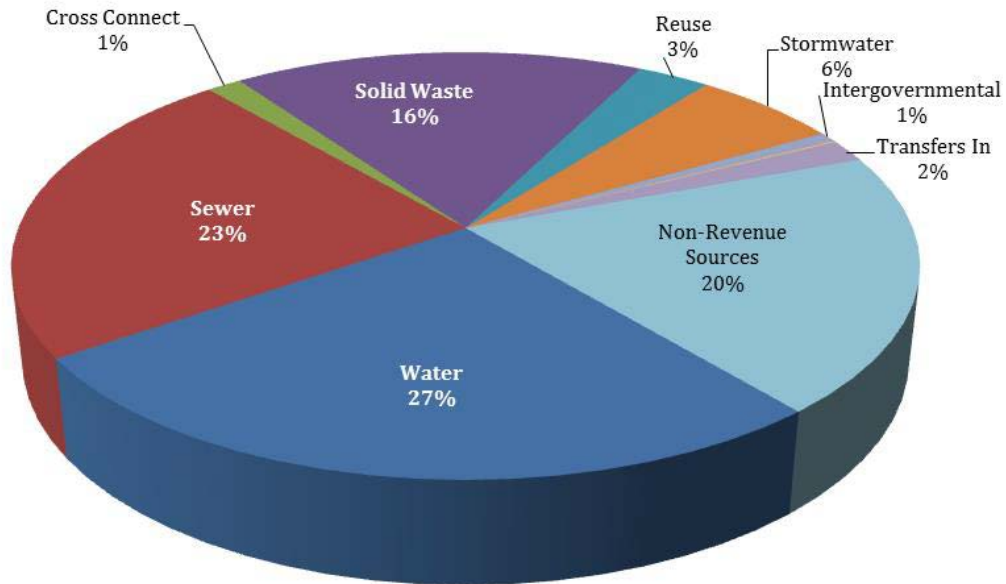
**ENTERPRISE FUNDS –  
Solid Waste Fund - 403  
Water and Sewer Fund - 432  
Stormwater Fund - 440  
Reuse Fund - 460**

**5-Year Revenue, Expense and Fund Balance**



\*Projected \*\*Estimated

**FY 2015 Revenues By Source**



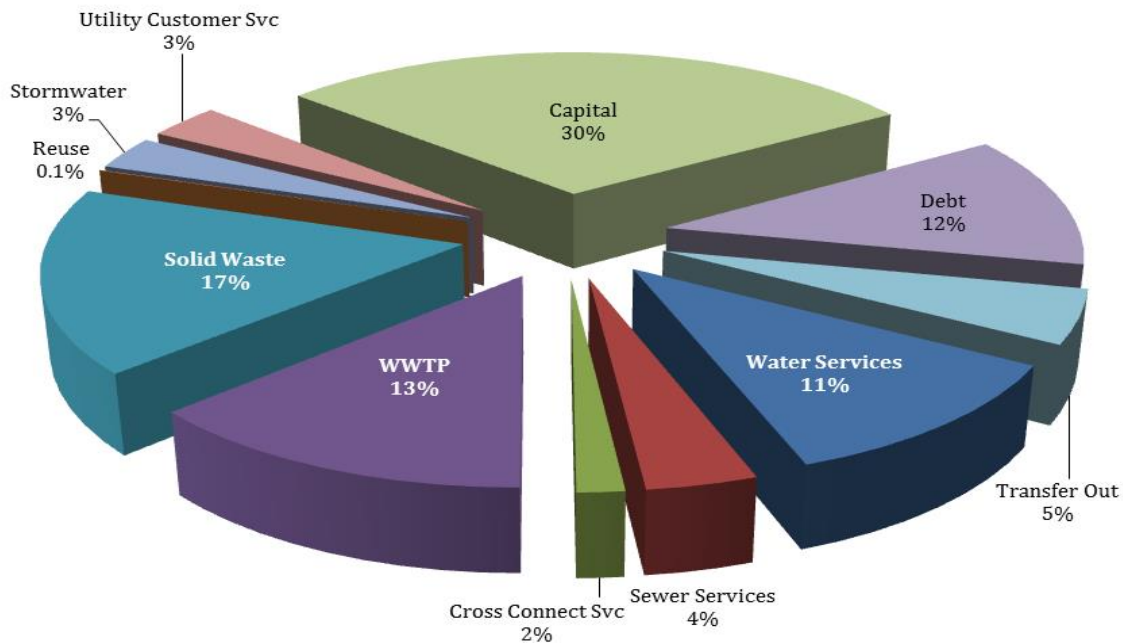




CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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

**FY2015 Budgeted Expenditures By Function**



- ❖ **Solid Waste Fund** expenditures are \$2,149,605 and represent one department and utilized for all solid waste services.
- ❖ **Water and Sewer Fund** expenditures are \$4,174,282 and represents 5 departments; Water Department (\$1,420,609), Sewer Department (\$466,360), Cross Connect (\$199,830), Waste Water Treatment Plant (\$1,673,231) and Utility Customer Service (\$414,252).
- ❖ **Stormwater Fund** expenditures are \$390,693 and represent one department and is utilized for all stormwater service.
- ❖ **Reuse Fund** expenditures are \$6,700 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 \$3,722,339 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 \$1,548,172 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 \$626,556 and represents administrative cost (\$571,556) and Stormwater subsidy (\$55,000).
- ❖ **Total Enterprise Funds Expenditures: \$12,618,347**



**CITY OF PALMETTO, FLORIDA  
2014-2015 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 began 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 and then the increases suspended. 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:

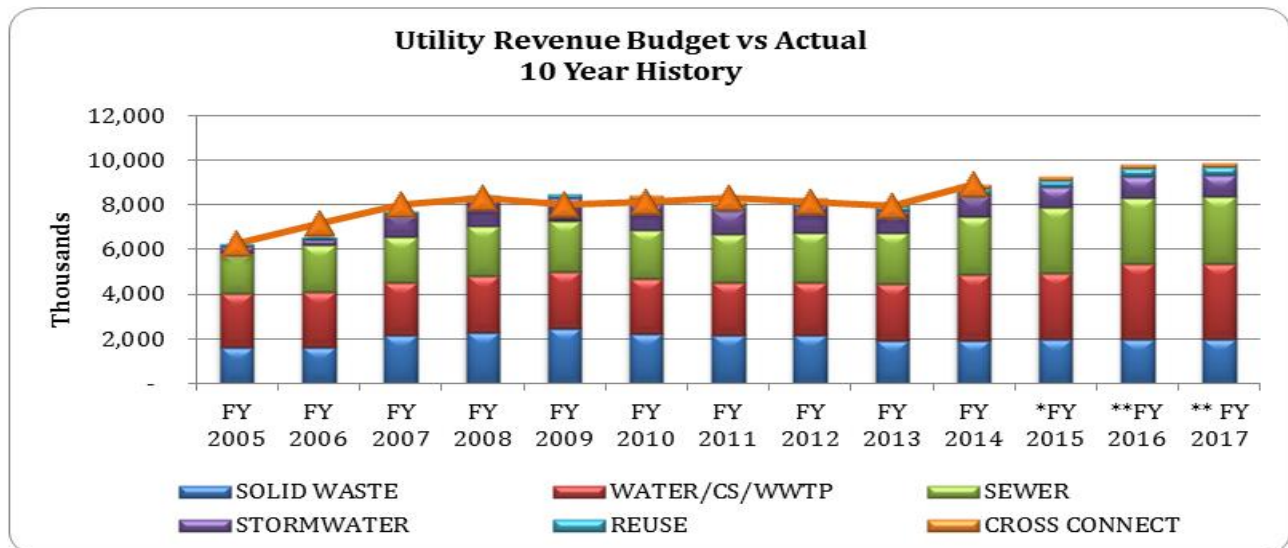


Figure12



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

Combined utility revenue budget compared to actual revenue received:

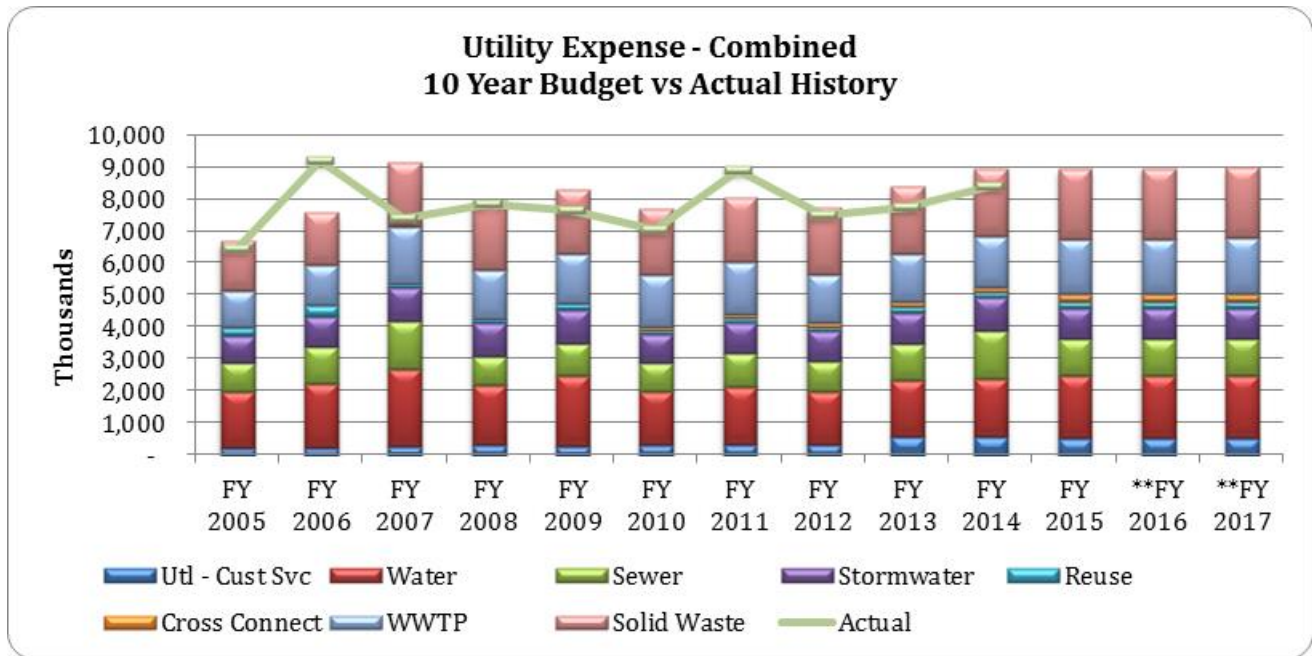


Figure 13

**Key Points**

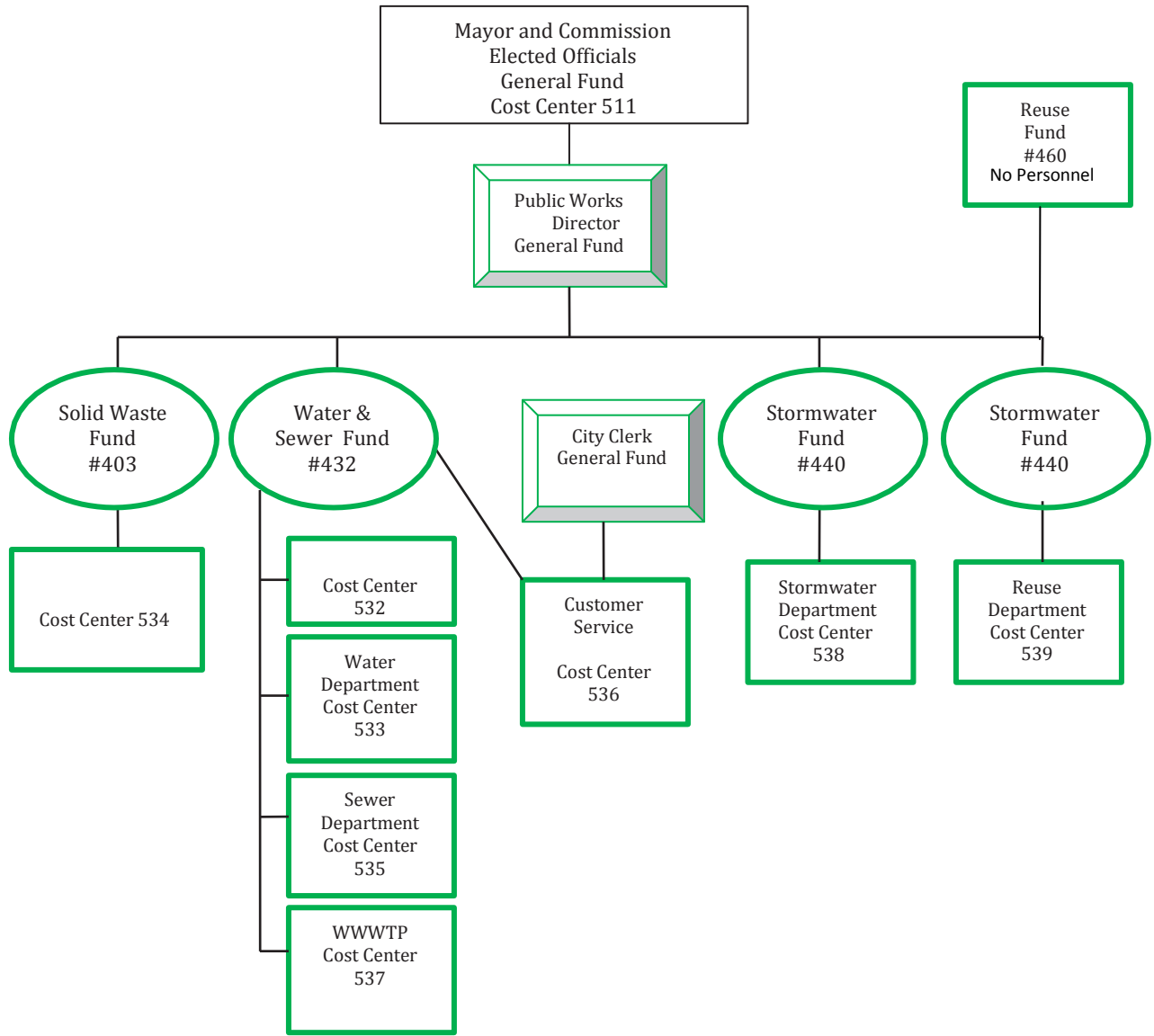
- ❖ This graph has been enhanced to include all cost centers in the proprietary funds. In addition, actual expense is included in the graph to compare with budgeted expense.
- ❖ Impact Fees and interest associated are not included within Figure 12..
- ❖ Cross Connect cost center was separated from the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



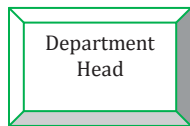
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ENTERPRISE FUNDS ORGANIZATIONAL CHART**

**SOLID WASTE FUND**  
**WATER AND SEWER FUND**  
**STORMWATER FUND**  
**REUSE FUND**



**LEGEND**





CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"Never doubt that a small group of thoughtful, committed citizens can change the world.  
Indeed, it's the only thing that ever has."*

*Margaret Mead (1901-1978)  
US Cultural Anthropologist*



**Solid Waste Fund  
Fund # 403**



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>SOLID WASTE FUND</b>					
<b>BEGINNING TOTAL NET POSITION</b>	549,391	567,041	567,041	542,972	-4.24%
<b>REVENUE/SOURCES</b>					
Franchise Fees	232,921	232,320	239,868	240,000	3.31%
Utility Charges	1,903,684	1,885,200	1,928,236	1,946,500	3.25%
Interest Revenue	3,293	2,662	2,662	2,662	0.00%
Miscellaneous	269	176	218	149	-15.34%
Non-revenue sources	-	-	-	-	0.00%
<b>TOTAL REVENUES</b>	<b>2,140,167</b>	<b>2,120,358</b>	<b>2,170,984</b>	<b>2,189,311</b>	<b>3.25%</b>
<b>EXPENSES</b>					
Personnel	106,628	124,969	125,175	131,495	5.22%
Operating Expenses	1,968,840	1,952,792	2,027,911	2,018,110	3.34%
Transfers Out	47,049	41,967	41,967	39,611	-5.61%
<b>TOTAL EXPENDITURES</b>	<b>2,122,517</b>	<b>2,119,728</b>	<b>2,195,053</b>	<b>2,189,216</b>	<b>3.28%</b>
Excess Revenue Over (Under) Expenditures	17,650	630	(24,069)	95	-84.92%
Conversion to full accrual	-	-	-	-	0.00%
Excess Revenue Over (Under) Expenditures	17,650	630	(24,069)	95	-84.92%
<b>ENDING FUND BALANCES</b>					
<b>Total Net Position, End of Year</b>	<b>567,041</b>	<b>567,671</b>	<b>542,972</b>	<b>543,067</b>	<b>-4.33%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>403-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>SOLID WASTE FUND REVENUE/SOURCES</b>						
<b>CHARGES FOR SERVICES</b>						
<b><u>Franchise Fees</u></b>						
000-323.7000	Solid Waste Franchise Fees-WM	232,921	232,320	239,868	240,000	3.31%
<b><u>Utility Services</u></b>						
000-343.7200	Solid Waste Service Charge	1,690,482	1,705,200	1,744,236	1,753,750	2.85%
000-343.7300	Garbage & Trash Misc Charges	179,810	145,000	150,000	158,750	9.48%
000-343.7800	Garbage Penalties	33,392	35,000	34,000	34,000	-2.86%
	<b>Total Utility Services</b>	<b>1,903,684</b>	<b>1,885,200</b>	<b>1,928,236</b>	<b>1,946,500</b>	<b>3.25%</b>
	<b>CHARGES FOR SERVICES</b>	<b>2,136,605</b>	<b>2,117,520</b>	<b>2,168,104</b>	<b>2,186,500</b>	<b>3.26%</b>
<b>INTEREST REVENUE</b>						
000-361.0100	Investment Earnings	3,293	2,662	2,662	2,662	0.00%
	<b>INTEREST REVENUE</b>	<b>3,293</b>	<b>2,662</b>	<b>2,662</b>	<b>2,662</b>	<b>0.00%</b>
<b>MISCELLANEOUS REVENUE</b>						
000-369.7400	Other Misc Revenue-Ins Reimb	70	-	-	-	0.00%
000-369.7401	Other Misc Revenue-Ins Prem Reimb	199	176	218	149	0.00%
	<b>MISCELLANEOUS REVENUE</b>	<b>269</b>	<b>176</b>	<b>218</b>	<b>149</b>	<b>0.00%</b>
<b>NON-REVENUE SOURCES</b>						
000-399.0002	Funding from Equity - Bonus	-	-	-	-	0.00%
	<b>NON-REVENUE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
	<b>TOTAL SOLID WASTE REVENUES</b>	<b>2,140,167</b>	<b>2,120,358</b>	<b>2,170,984</b>	<b>2,189,311</b>	<b>3.25%</b>





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Solid Waste Department - 534**

Fund: Solid Waste - 403  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Responsible for coordinating and enforcing the contract with the City's hauler.
- Provide customer service and communicate needs to the hauler.
- Work directly and indirectly with commercial customers for extra services

Future Challenges or Issues facing the Cost Center

- A new contract for solid waste services goes into effect January, 2015

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Maintain high quality services
2. Maintain high quality level of communication between the City and the hauler
3. Keep communication with Utility Billing to ensure timely and accurate billing
4. Enter into new contract to assure citizens a fair and continual rate

<u>Workload Measures:</u>	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Residential Solid Waste	5212	4951	4703
Commercial Solid Waste	4044	4224	4458
Residential Yard Waste	723	766	780

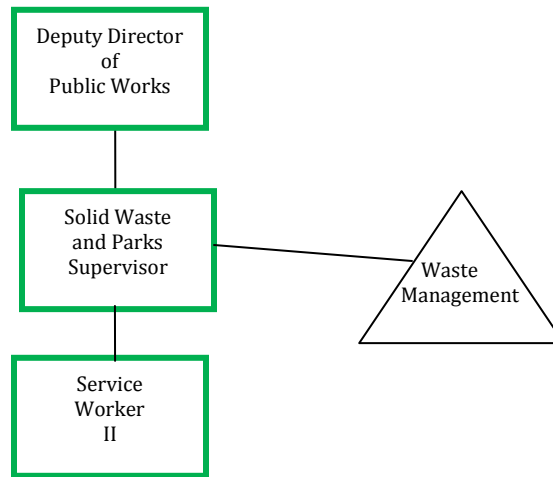


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

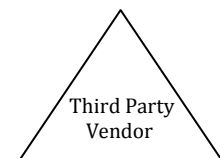
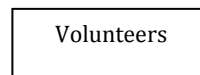
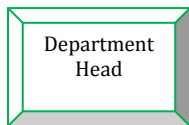
**SOLID WASTE  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Service Worker II	105/12	38,758	21,007	59,765	1.00
Supervisor	112/7	47,180	24,410	71,590	1.00
Overtime		100	40	140	
<b>TOTAL SOLID WASTE FUND</b>		<b>86,038</b>	<b>45,457</b>	<b>131,495</b>	<b>2.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Solid Waste Fund - Solid Waste Department**

403- 534- ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>SOLID WASTE EXPENSES</b>					
512.0100 Regular Salaries	67,879	79,166	78,522	85,938	8.55%
514.0100 Overtime	376	700	2,000	100	0.00%
521.0100 FICA Taxes	5,066	6,110	6,100	6,582	7.73%
522.2100 Retirement General Employee	19,065	24,998	25,110	26,379	5.52%
523.0100 Health and Dental Insurance	9,827	10,318	9,887	9,110	-11.71%
523.0200 Health Insurance -Dependent Subsidy	1,562	1,744	1,671	1,540	-11.70%
523.0300 Life Insurance & EAP	205	267	237	329	23.22%
524.0100 Workers' Compensation	2,648	1,666	1,648	1,517	-8.94%
<b>PERSONNEL EXPENSES</b>	<b>106,628</b>	<b>124,969</b>	<b>125,175</b>	<b>131,495</b>	<b>5.22%</b>
531.1600 Contract Services	1,941,011	1,936,000	2,008,704	2,000,000	3.31%
541.1100 Communications	290	760	500	760	0.00%
543.1100 Solid Waste Disposal Fees	8,495	8,400	8,400	8,400	0.00%
545.1200 Insurance	1,886	2,144	2,125	3,072	43.28%
546.3400 Repair & Maintenance	574	1,500	1,500	1,500	0.00%
547.5100 Printing and Binding	-	50	50	60	0.00%
549.9600 Bank Service Charges	841	720	990	1,000	38.89%
552.1500 Fuel and Lubricants	5,414	2,000	4,224	2,000	0.00%
552.2300 Operating Expenses	653	200	350	300	50.00%
552.3900 Safety Program Expense	249	350	400	350	0.00%
552.4200 Small Tools/Equipment	-	100	100	100	0.00%
552.5100 Uniform Purchases and Cleaning	641	468	468	468	0.00%
555.1300 Technical/Training	-	100	100	100	0.00%
559.0100 Depreciation	-	-	-	-	0.00%
595.0000 Doubtful Accounts Expense	7,608	-	-	-	0.00%
595.4500 OPEB Expense	1,178	-	-	-	0.00%
<b>OPERATING EXPENSES</b>	<b>1,968,840</b>	<b>1,952,792</b>	<b>2,027,911</b>	<b>2,018,110</b>	<b>3.34%</b>
591.0100 Transfer Out - Administrative Services	47,049	34,967	34,967	39,611	13.28%
594.3200-1470 Transfer to Capital Projects - ERP software	-	7,000	7,000	-	-100.00%
<b>TRANSFERS</b>	<b>47,049</b>	<b>41,967</b>	<b>41,967</b>	<b>39,611</b>	<b>-5.61%</b>
<b>TOTAL EXPENSES</b>	<b>2,122,517</b>	<b>2,119,728</b>	<b>2,195,053</b>	<b>2,189,216</b>	<b>3.28%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Solid Waste  
Fund: 403 and Department: 534

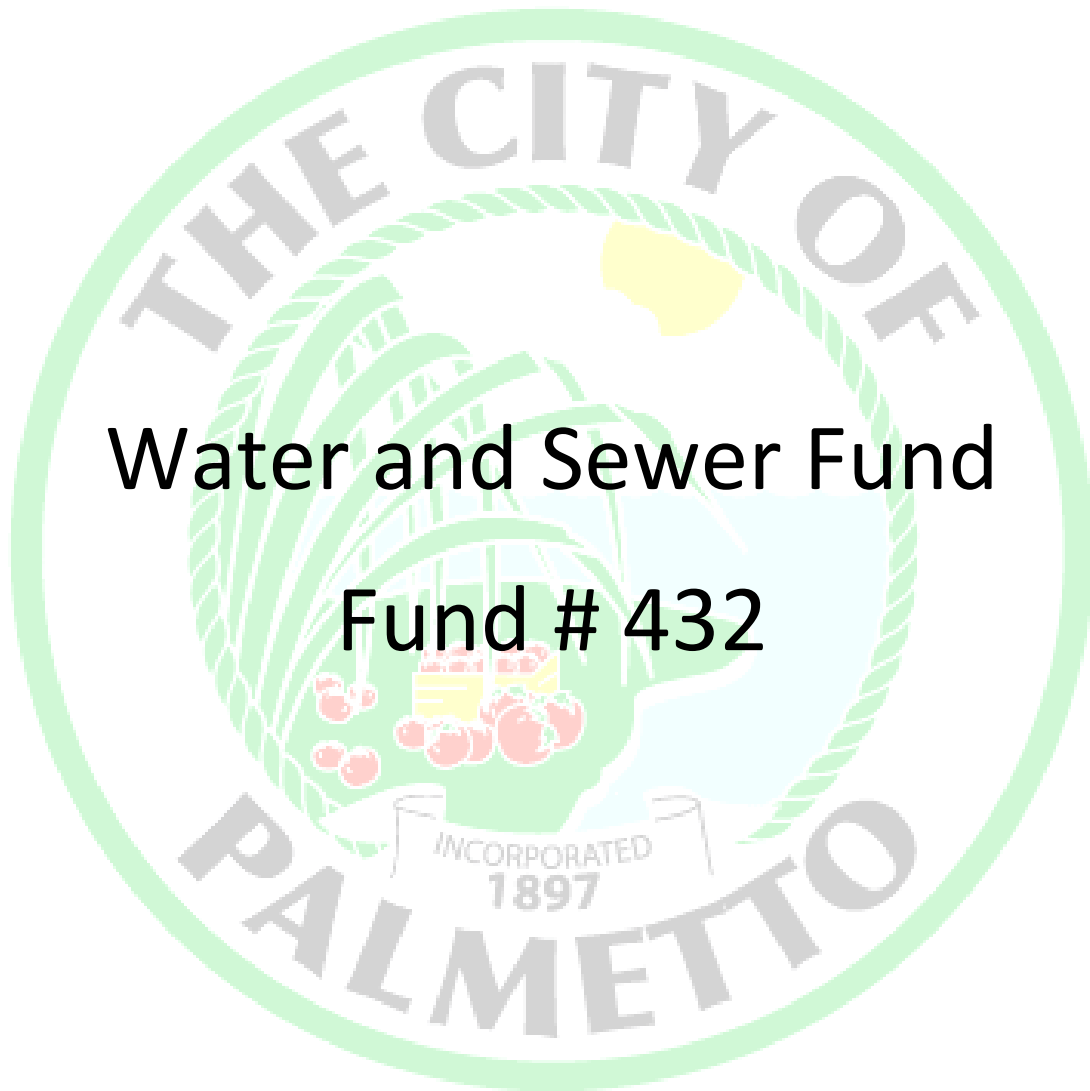
<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
Service Worker II	1	38,758	38,758	963
Supervisor	1	47,180	47,180	931
		<b>Total</b>	<b>\$85,938</b>	
514.0100 Overtime				
Overtime	1	100	100	
		<b>Total</b>	<b>\$100</b>	
521.0100 FICA Taxes				
FICA Taxes	1	6,582	6,582	
		<b>Total</b>	<b>\$6,582</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	26,379	26,379	
		<b>Total</b>	<b>\$26,379</b>	
523.0100 Health Insurance				
Health Insurance	2	4555	9,110	
		<b>Total</b>	<b>\$9,110</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	2	770	1,540	
		<b>Total</b>	<b>\$1,540</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	329	329	
		<b>Total</b>	<b>\$329</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	1,517	1,517	
		<b>Total</b>	<b>\$1,517</b>	
531.1600 Contract Services				
Waste Management Contract	1	2,000,000	2,000,000	
		<b>Total</b>	<b>\$2,000,000</b>	
541.1100 Communications				
Cell Service-Solid Waste	1	400	400	
Cell Service-Supervisor	12	30	360	
		<b>Total</b>	<b>\$760</b>	
543.1100 Solid Waste Disposal Fees				
Disposal Fees	1	8,400	8,400	
		<b>Total</b>	<b>\$8,400</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	768	3,072	Quarterly
		<b>Total</b>	<b>\$3,072</b>	
546.3400 Repair & Maintenance				
Vehicle/Equipment Maintenance	1	1,500	1,500	
		<b>Total</b>	<b>\$1,500</b>	
547.5100 Printing and Binding				
Business Cards	1	60	60	
		<b>Total</b>	<b>\$60</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Solid Waste  
Fund: ~~403~~ and Department: ~~534~~

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
549.9600 Bank Service Charges				
Bank Charges	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	
552.1500 Fuel and Lubricants				
Supervisors Truck F150	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
552.2300 Operating Expenses				
Coffee, Toner, Water Services	1	300	300	
		<b>Total</b>	<b>\$300</b>	
552.3900 Safety Program Expense				
Two Employees	1	200	200	
Warehouse Issues - PPE	1	150	150	
		<b>Total</b>	<b>\$350</b>	
552.4200 Small Tools/Equipment				
Misc Hand Tools	1	100	100	
		<b>Total</b>	<b>\$100</b>	
552.5100 Uniform Purchases and Cleaning				
Uniforms for 2 Employees	52	9	468	
		<b>Total</b>	<b>\$468</b>	
555.1300 Technical/Training				
Two (2)CDL Training	1	100	100	
		<b>Total</b>	<b>\$100</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin Svc	1	39,611	39,611	
		<b>Total</b>	<b>\$39,611</b>	
		<b>Total Budget:</b>	<b>\$2,189,216</b>	



**Water and Sewer Fund**  
**Fund # 432**



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>WATER AND SEWER FUND</b>					
<b>BEGINNING TOTAL NET POSITION</b>	<b>15,267,351</b>	<b>15,177,008</b>	<b>15,177,008</b>	<b>15,576,168</b>	<b>2.63%</b>
<b>REVENUE/SOURCES</b>					
Water Services	2,464,215	2,940,667	2,919,814	3,343,399	13.70%
Sewer Services	2,186,299	2,562,649	2,567,643	2,944,289	14.89%
Cross Connect Services	178,383	182,500	184,000	184,000	0.82%
Impact Fees	39,190	-	15,646	-	-100.00%
Interest Revenue	20,100	15,087	15,413	15,087	0.00%
Miscellaneous Revenue	52,805	44,031	50,122	12,180	-72.34%
Transfers In	-	10,500	10,500	-	0.00%
Non-Revenue Sources	-	2,622,316	-	1,398,439	-46.67%
<b>TOTAL REVENUES</b>	<b>4,940,992</b>	<b>8,377,750</b>	<b>5,763,138</b>	<b>7,897,394</b>	<b>-5.73%</b>
<b>EXPENSES - DEPARTMENTAL</b>					
Cross Connect	110,655	104,786	123,651	199,830	90.70%
Water	1,605,178	1,358,268	1,388,608	1,420,609	4.59%
Sewer	593,461	441,544	368,613	466,360	5.62%
Customer Service	430,931	399,303	397,840	414,252	3.74%
Waste Water Treatment Plant	1,555,540	1,514,661	1,497,621	1,673,231	10.47%
Capital	1,526,760	2,955,289	1,625,960	2,332,339	-21.08%
Debt Service	570,199	827,975	815,147	913,842	10.37%
Transfers Out	522,460	736,726	736,726	477,089	-35.24%
<b>TOTAL EXPENSES</b>	<b>6,915,184</b>	<b>8,338,552</b>	<b>6,954,166</b>	<b>7,897,552</b>	<b>-5.29%</b>
Excess Revenue Over (Under) Expenditures (Modified accrual)	(1,974,192)	39,198	(1,191,028)	(158)	-100.40%
Conversion to full accrual	(1,883,849)	(304,534)	(1,590,188)	(2,399,149)	687.81%
Excess Revenue Over (Under) Expenditures	(90,343)	343,732	399,160	2,398,991	597.92%
<b>Total Net Position, End of Year</b>	<b>15,177,008</b>	<b>15,520,740</b>	<b>15,576,168</b>	<b>17,975,159</b>	<b>15.81%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>432-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>WATER AND SEWER FUND REVENUE/SOURCES</b>						
<b>CHARGES FOR SERVICES</b>						
<b><u>Water Services</u></b>						
000-343.6100	Water Sales	2,400,485	2,881,917	2,860,564	3,289,649	14.15%
000-343.3200	Water Service Installation	6,200	5,000	2,000	-	-100.00%
000-343.6800	Misc Water Charges	1,800	1,250	1,250	1,250	0.00%
000-343.6900	Water Penalties	55,730	52,500	56,000	52,500	0.00%
	<b>TOTAL WATER SERVICES</b>	<b>2,464,215</b>	<b>2,940,667</b>	<b>2,919,814</b>	<b>3,343,399</b>	<b>13.70%</b>
<b><u>Sewer Services</u></b>						
000-343.8100	Sewer Service Charges	2,144,943	2,519,949	2,523,643	2,902,189	15.17%
000-343.5200	Sewer Connection Charges	3,513	1,200	1,500	600	-50.00%
000-343.7900	Sewer Penalties	37,843	41,500	42,500	41,500	0.00%
	<b>TOTAL SEWER SERVICES</b>	<b>2,186,299</b>	<b>2,562,649</b>	<b>2,567,643</b>	<b>2,944,289</b>	<b>14.89%</b>
<b><u>Cross Connect Services</u></b>						
000-343.8500	Backflow Preventer Maintenance	174,419	178,500	180,000	180,000	0.84%
000-343.8700	Backflow Penalties	3,964	4,000	4,000	4,000	0.00%
	<b>TOTAL CROSS CONNECT SERVICES</b>	<b>178,383</b>	<b>182,500</b>	<b>184,000</b>	<b>184,000</b>	<b>0.82%</b>
	<b>TOTAL CHARGES FOR SERVICES</b>	<b>4,828,897</b>	<b>5,685,816</b>	<b>5,671,457</b>	<b>6,471,688</b>	<b>13.82%</b>
<b>IMPACT FEES</b>						
000-324.2100	Water Impact Fees - Residential	3,487	-	2,116	-	0.00%
000-324.2200	Water Impact Fees - Commercial	1,207	-	1,294	-	0.00%
000-324.2150	Sewer Impact Fees - Residential	22,422	-	8,003	-	0.00%
000-324.2250	Sewer Impact Fees - Commercial	12,074	-	4,233	-	0.00%
	<b>IMPACT FEES</b>	<b>39,190</b>	<b>-</b>	<b>15,646</b>	<b>-</b>	<b>0.00%</b>
<b>INTEREST REVENUE</b>						
000-361.0100	Investment Earnings	15,939	13,320	13,320	13,320	0.00%
000-361.0200	Interest Revenue - Impact Fees	2,018	1,767	1,767	1,767	0.00%
000-361.9000	Interest Revenue - BOA Loan	2,143	-	326	-	0.00%
	<b>INTEREST REVENUE</b>	<b>20,100</b>	<b>15,087</b>	<b>15,413</b>	<b>15,087</b>	<b>0.00%</b>
<b>MISCELLANEOUS REVENUE</b>						
000-341.1100	Credit Card Transaction Fees	7,994	6,500	8,556	6,500	0.00%
000-365.1100	Sale of Surplus Materials/Scrap	2,697	-	1,469	-	0.00%
000-367.1000	Gain/Loss on Sale of Surplus Property	(18,042)	-	-	-	0.00%
000-369.6700	Other Misc. Revenue-Return Check	1,520	1,200	1,400	1,200	0.00%
000-369.7000	Other Misc. Revenue-Reimbursement -Veolia	49,631	30,688	30,688	-	-100.00%
000-369.7400	Other Misc Revenue/Insurance Reimbursement	3,104	-	-	-	0.00%
000-369.7401	Other Misc Revenue/ Insurance Premium Reimbursement	6,569	5,643	7,183	4,480	-20.61%





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>432-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>WATER AND SEWER FUND REVENUE/SOURCES</b>						
000-389.9000	Refund of Prior Expense	-	-	876	-	0.00%
000-369.8001	Over/Short Cash	(668)	-	(50)	-	0.00%
	<b>MISCELLANEOUS REVENUE</b>	<b>52,805</b>	<b>44,031</b>	<b>50,122</b>	<b>12,180</b>	<b>-72.34%</b>
<b>TRANSFERS-IN</b>						
000-381.9400-1470	Transfer In - City Wide Software	-	10,500	10,500	-	-100.00%
	<b>TRANSFERS-IN</b>	<b>-</b>	<b>10,500</b>	<b>10,500</b>	<b>-</b>	<b>-100.00%</b>
<b>NON-REVENUE SOURCES</b>						
000-383.7000	Capital Lease Inception	-	381,200	-	-	0.00%
000-383.7100	New Loan Proceeds	-	1,250,000	-	-	0.00%
000-399.0000	Funding from Equity for Outstanding Encumbrances	-	48,978	-	-	-100.00%
000-399.6000	Funding from Fund Equity - Capital	-	217,043	-	192,739	-11.20%
000-399.7533	Funding from Equity - Loan	-	465,095	-	1,205,700	-100.00%
000-399.9533	Funding from Water Impact Fees	-	52,000	-	-	0.00%
000-399.9535	Funding from Sewer Impact Fees	-	208,000	-	-	-100.00%
	<b>NON-REVENUE SOURCES</b>	<b>-</b>	<b>2,622,316</b>	<b>-</b>	<b>1,398,439</b>	<b>-46.67%</b>
	<b>TOTAL WATER/SEWER FUND</b>	<b>4,940,992</b>	<b>8,377,750</b>	<b>5,763,138</b>	<b>7,897,394</b>	<b>-5.73%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Cross Connect - 532**

Fund: Water and Sewer - 432  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Performs backflow testing and certification throughout the City's distribution
- Protect homeowners against connections between a potable and non-potable water supply
- Inspections of homeowners system to insure that there is no cross connections

Future Challenges or Issues facing the Cost Center

To insure that the devices are tested in accordance with FDEP Regulations with the staffing that we have.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Ensure the safety of the City's drinking water
2. Remain up to date on all required licenses, permits and certifications.
3. Keep devices tested and up to date

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Number of backflow tested	334	2500	4700
Number of backflow repaired	40	100	150
Number of backflow replaced	14	50	50
Number of cross connections	2	1	0
Number of water meters repaired	25	25	150
Number of water meters replaced	3000	1700	100

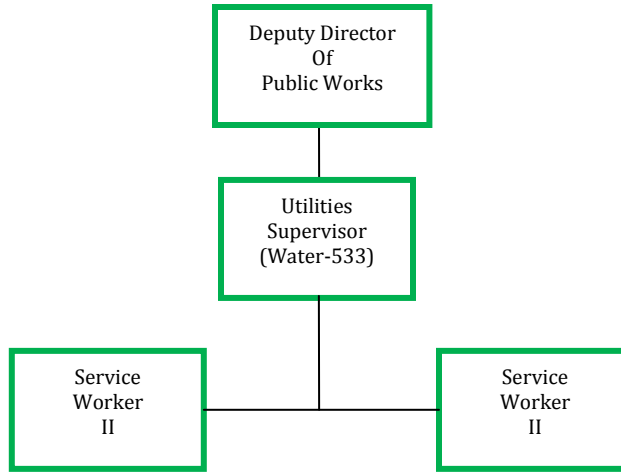


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

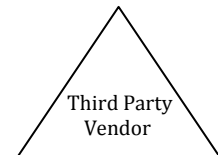
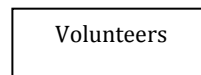
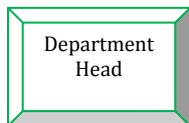
**CROSS CONNECT  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Service Worker II - DROP	105/10	36,576	9,274	45,850	1.00
Service Worker II	105/2	29,008	17,355	46,363	1.00
Overtime		1,000	411	1,411	
<b>Total Cross Connect</b>		<b>66,584</b>	<b>27,039</b>	<b>93,623</b>	<b>2.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Water and Sewer Fund - Cross Connect Department**

<b>432- 532-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>CROSS CONNECT EXPENSES</b>						
512.0100	Regular Salaries	62,460	63,712	63,952	65,584	2.94%
514.0100	Overtime	1,770	1,000	13,000	1,000	0.00%
521.0100	FICA Taxes	4,509	4,950	5,431	5,094	2.91%
522.2100	Retirement General Employee	8,179	9,133	13,038	9,200	0.73%
523.0100	Health and Dental Insurance	10,720	10,318	10,318	9,110	-11.71%
523.0200	Health Insurance -Dependent Subsidy	1,704	1,744	1,744	1,540	-11.70%
523.0300	Life Insurance & EAP	202	254	204	260	2.36%
524.0100	Workers' Compensation	1,491	1,782	1,829	1,834	2.92%
529.0000	Career Advancement	-	-	-	2,447	100.00%
	<b>PERSONNEL EXPENSES</b>	<b>91,035</b>	<b>92,893</b>	<b>109,516</b>	<b>96,069</b>	<b>3.42%</b>
531.1600	Contract Services	-	-	-	72,000	100.00%
540.5100	Travel and Per Diem	126	500	250	500	0.00%
545.1200	Insurance	1,799	1,352	1,340	2,020	49.41%
546.3400	Repair & Maintenance	459	1,200	1,500	1,200	0.00%
546.3600	Repair & Maintenance - Utility	2,572	3,000	2,500	21,000	600.00%
552.1500	Fuel and Lubricants	2,663	2,500	5,154	2,500	0.00%
552.2300	Operating Expenses	762	600	900	600	0.00%
552.3900	Safety Program Expense	178	750	500	950	26.67%
552.4200	Small Tools/Equipment	245	300	300	1,100	266.67%
552.5100	Uniform Purchases and Cleaning	747	691	691	891	28.94%
555.1300	Technical/Training	488	1,000	1,000	1,000	0.00%
559.0100	Depreciation Expense	9,581	-	-	-	0.00%
	<b>OPERATING EXPENSES</b>	<b>19,620</b>	<b>11,893</b>	<b>14,135</b>	<b>103,761</b>	<b>772.45%</b>
563.0200	Improvement not Buildings - Backflow	24,587	-	-	-	0.00%
	<b>CAPITAL EXPENSES</b>	<b>24,587</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.00%</b>
591.0100	Transfer Out - Administrative Services	37,049	38,965	38,965	39,611	1.66%
	<b>TRANSFERS</b>	<b>37,049</b>	<b>38,965</b>	<b>38,965</b>	<b>39,611</b>	<b>1.66%</b>
	<b>TOTAL CROSS CONNECT EXPENSES</b>	<b>172,291</b>	<b>143,751</b>	<b>162,616</b>	<b>239,441</b>	<b>66.57%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Cross Connect  
Fund: 432 and Department: 532

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
Service Worker II	1	29,008	29,008	1508
Service Worker II- DROP	1	36,576	36,576	939
		<b>Total</b>	<b>\$65,584</b>	
514.0100 Overtime				
Overtime	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	
521.0100 FICA Taxes				
FICA Taxes	1	5,094	5,094	
		<b>Total</b>	<b>\$5,094</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	9,200	9,200	
		<b>Total</b>	<b>\$9,200</b>	
523.0100 Health Insurance				
Health Insurance	2	4,555	9,110	
		<b>Total</b>	<b>\$9,110</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	2	770	1,540	
		<b>Total</b>	<b>\$1,540</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	260	260	
		<b>Total</b>	<b>\$260</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	1,834	1,834	
		<b>Total</b>	<b>\$1,834</b>	
529.0000 Career Advancement				
Certification Contingency	1	2,447	2,447	
		<b>Total</b>	<b>\$2,447</b>	
531.1600 Contract Services				
Backflow Meter Testing	4800	15	72,000	
		<b>Total</b>	<b>\$72,000</b>	
540.5100 Travel and Per Diem				
Obtain License & Certification	4	125	500	Employee Testing
		<b>Total</b>	<b>\$500</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	505	2,020	Quarterly
		<b>Total</b>	<b>\$2,020</b>	
546.3400 Repair & Maintenance				
Aging Equipment	1	1,200	1,200	Repairs
		<b>Total</b>	<b>\$1,200</b>	
546.3600 Repair & Maintenance - Utility				
Backflow Repairs	1	20,000	20,000	
Kit Calibrations	1	1,000	1,000	
		<b>Total</b>	<b>\$21,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Cross Connect  
Fund: 432 and Department: 532

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
552.1500 Fuel and Lubricants				
Increase Cost of Fuel	1	2,500	2,500	Changing Market
		<b>Total</b>	<b>\$2,500</b>	
552.2300 Operating Expenses				
Inflation	1	600	600	Rising cost of goods
		<b>Total</b>	<b>\$600</b>	
552.3900 Safety Program Expense				
Footwear	2	100	200	
New Safety Classes	1	750	750	New Programs
		<b>Total</b>	<b>\$950</b>	
552.4200 Small Tools/Equipment				
Computer & Software for record	1	750	750	New Test Tools
Socket wrench set	1	350	350	
		<b>Total</b>	<b>\$1,100</b>	
552.5100 Uniform Purchases and Cleaning				
Changeouts	1	200	200	
Uniforms - 2 employees	52	13	691	
		<b>Total</b>	<b>\$891</b>	
555.1300 Technical/Training				
Backflow Certifications	1	1,000	1,000	Meter Repair Classes
		<b>Total</b>	<b>\$1,000</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin Svc	1	39,611	39,611	
		<b>Total</b>	<b>\$39,611</b>	
		<b>Total Budget:</b>	<b>\$239,441</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Water Department - 533**

Fund: Water and Sewer Fund - 432  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Installs, maintains and repairs existing and new infrastructure within the potable water distribution system.
- Monitors water quality through testing throughout the City.
- Improve the system to more efficiently provide protection and quality of service
- Provide oversight and correction of deficiencies in the system
- Add connections to improve service

Future Challenges or Issues facing the Cost Center

- Backflow system has not been consistently inspected as needed
- Fire protection is aging and major improvements are needed

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Increase number of fire hydrants
2. Provide adequate mapping and as-built records
3. Increase connections from Manatee Co. Water
4. Provide addition fire protection
5. Improve the quality of service

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Water main breaks	5	6	3
Fire-hydrant inspections	480	520	560
Fire-hydrant repairs	10	10	15

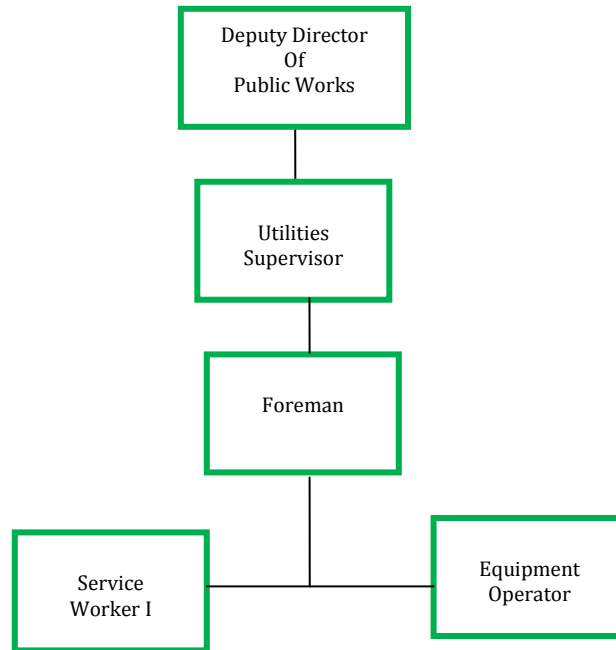


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

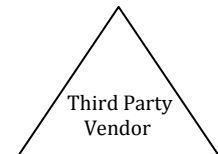
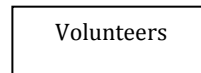
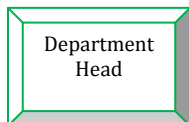
**WATER DEPARTMENT  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Equipment Operator	106/6	34,202	19,505	53,707	1.00
Foreman - Cert conting	107/2	31,981	18,585	50,566	1.00
<b>Service Worker I - VACANT</b>	<b>103/1</b>	<b>25,560</b>	<b>15,927</b>	<b>41,487</b>	<b>1.00</b>
Supervisor of Water	112/12	54,536	22,598	77,134	1.00
Overtime		8,000	3,285	11,285	
<b>Total Water Department</b>		<b>154,279</b>	<b>79,900</b>	<b>234,179</b>	<b>4.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**







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

**Water and Sewer Fund - Water Department**

<b>432- 533-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2012</b>	<b>REVISED BUDGET 2013</b>	<b>ESTIMATED ACTUAL 2013</b>	<b>ADOPTED BUDGET 2014</b>	<b>% CHANGE OF BUDGET</b>
<b>WATER DEPARTMENT EXPENSES</b>						
512.0100	Regular Salaries	120,196	140,761	142,729	146,279	3.92%
514.0100	Overtime	1,523	8,000	12,000	8,000	0.00%
521.0100	FICA Taxes	9,295	11,380	11,795	11,802	3.71%
522.2100	Retirement General Employee	34,956	46,562	49,073	47,302	1.59%
523.0100	Health and Dental Insurance	16,080	15,477	15,476	13,665	-11.71%
523.0200	Health Insurance -Dependent Subsidy	2,556	2,616	2,616	2,310	-11.70%
523.0300	Life Insurance & EAP	349	553	395	572	3.44%
524.0100	Workers' Compensation	3,208	4,096	4,412	4,248	3.71%
529.0000	Career Advancement	-	-	-	4,108	100.00%
	<b>PERSONNEL EXPENSES</b>	<b>188,163</b>	<b>229,445</b>	<b>238,496</b>	<b>238,286</b>	<b>3.85%</b>
531.0100	Consulting	-	10,000	2,500	10,000	100.00%
531.0600	Attorney Fees	2,600	-	-	-	0.00%
531.2000	Engineering Services	7,691	12,000	6,000	12,000	0.00%
540.5100	Travel and Per Diem	157	275	275	275	0.00%
541.1100	Communications	192	440	800	440	0.00%
542.1200	Postage/Mailing Service	-	50	50	-	0.00%
544.0500	Operating Lease	394	631	631	-	-100.00%
544.1500	Rental Expenses	-	1,030	1,000	500	-51.46%
545.1200	Insurance	6,361	8,960	8,895	10,028	11.92%
546.0500	Contamination Testing	5,616	10,000	10,000	10,000	0.00%
546.3400	Repair & Maintenance	10,482	12,000	15,000	12,000	0.00%
546.3600	Repair & Maintenance - Utility	40,725	34,122	34,122	30,000	-12.08%
547.5100	Printing and Binding	885	2,175	1,500	2,000	-8.05%
551.1200	Office Supplies	28	500	250	500	0.00%
552.1500	Fuel and Lubricants	18,318	17,000	17,369	17,000	0.00%
552.2300	Operating Expenses	4,072	6,500	6,000	4,500	-30.77%
552.3900	Safety Program Expense	306	600	700	800	33.33%
552.4200	Small Tools/Equipment	1,396	1,500	1,500	1,500	0.00%
552.5100	Uniform Purchases and Cleaning	1,203	1,040	1,040	2,280	119.23%
552.6300	Water Purchased for Resale	1,029,912	1,002,000	1,034,480	1,065,000	6.29%
554.0100	Non-Capitalized Equipment	-	6,000	6,000	1,500	100.00%
555.1300	Technical/Training	1,136	2,000	2,000	2,000	0.00%
559.0100	Depreciation	157,853	-	-	-	0.00%
595.0000	Doubful Accts Expense	4,088	-	-	-	0.00%
595.0100	Write Off Expense - Non-Utility	124,743	-	-	-	0.00%
595.4500	OPEB Expense	(1,143)	-	-	-	0.00%
	<b>OPERATING EXPENSES</b>	<b>1,417,015</b>	<b>1,128,823</b>	<b>1,150,112</b>	<b>1,182,323</b>	<b>4.74%</b>



**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
<b>WATER DEPARTMENT EXPENSES</b>					
563.0200 Improvement not Buildings-Meters	23,951	1,000	1,000	1,000	0.00%
564.0100 Machinery & Equipment-Water Lines	20,551	1,000	1,000	9,400	840.00%
<b>CAPITAL EXPENSES</b>	<b>44,502</b>	<b>2,000</b>	<b>2,000</b>	<b>10,400</b>	<b>420.00%</b>
571.0100 Principal - Lease	17,871	20,816	20,816	13,166	-36.75%
571.0100-1369					
Principal - Telemetry Lease	73,163	135,664	135,664	137,992	1.72%
571.0400 Principal - BOA Loan 2004	1,256	1,400	1,318	1,500	7.14%
571.0500 Principal - BOA Loan 2005	7,967	9,000	8,256	9,000	0.00%
571.0700 Principal - BOA Loan 2007	47,614	50,000	48,824	53,000	6.00%
571.1400 Principal - BOA Loan 2014	-	30,765	30,765	69,476	125.83%
572.0100 Interest Expense - Lease	992	705	705	256	-63.69%
572.0100-1369					
Interest Expense - Telemetry Lease	6,048	22,760	22,758	20,436	-10.21%
572.0400 Interest Expense - BOA Loan 2004	797	1,000	752	1,000	0.00%
572.0500 Interest Expense - BOA Loan 2005	5,825	6,500	5,585	6,000	-7.69%
572.0700 Interest Expense - BOA Loan 2007	42,117	42,500	41,436	39,000	-8.24%
572.1400 Interest Expense - BOA Loan 2014	-	24,847	24,847	34,444	38.62%
573.0500 New Lease	-	-	-	-	0.00%
<b>DEBT SERVICE</b>	<b>203,650</b>	<b>345,957</b>	<b>341,726</b>	<b>385,270</b>	<b>11.36%</b>
591.0100 Transfer Out-Administrative Services	94,367	93,378	93,378	93,935	0.60%
591.4400 Transfer to Stormwater Subsidy	36,000	25,000	25,000	25,000	0.00%
594.6000 Transfer Out - Reuse Capital	10,343	-	-	-	0.00%
596.6000 Transfer Out - Reuse - Impact Fees	-	52,000	52,000	-	-100.00%
<b>TRANSFERS</b>	<b>140,710</b>	<b>170,378</b>	<b>170,378</b>	<b>118,935</b>	<b>-30.19%</b>
<b>TOTAL OPERATING EXPENSES</b>	<b>1,994,040</b>	<b>1,876,603</b>	<b>1,902,712</b>	<b>1,935,214</b>	<b>3.12%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Water Department  
Fund: 432 and Department: 533

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
Equipment Operator	1	34,202	34,202	1260
Foreman	1	31,981	31,981	1327
Service Worker I	1	25,560	25,560	Vacant
Supervisor of Water	1	54,536	54,536	1514
		<b>Total</b>	<b>\$146,279</b>	
514.0100 Overtime				
Overtime	1	8,000	8,000	
		<b>Total</b>	<b>\$8,000</b>	
521.0100 FICA Taxes				
FICA Taxes	1	11,802	11,802	
		<b>Total</b>	<b>\$11,802</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	47,302	47,302	
		<b>Total</b>	<b>\$47,302</b>	
523.0100 Health Insurance				
Health Insurance	3	4,555	13,665	
		<b>Total</b>	<b>\$13,665</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	3	770	2,310	
		<b>Total</b>	<b>\$2,310</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	572	572	
		<b>Total</b>	<b>\$572</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	4,248	4,248	
		<b>Total</b>	<b>\$4,248</b>	
529.0000 Career Advancement				
Certification contingency	1	4,108	4,108	
		<b>Total</b>	<b>\$4,108</b>	
531.0100 Consulting				
Consulting Services	1	10,000	10,000	
		<b>Total</b>	<b>\$10,000</b>	
531.2000 Engineering Services				
Engineering Services	1	12,000	12,000	
		<b>Total</b>	<b>\$12,000</b>	
540.5100 Travel and Per Diem				
Water Distribution Courses	1	275	275	as needed
		<b>Total</b>	<b>\$275</b>	
541.1100 Communications				
Cell Service-Supervisor	12	37	440	
		<b>Total</b>	<b>\$440</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Water Department  
Fund: 432 and Department: 533

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
542.1200 Postage/Mailing Service				
Material Request	0	-	0	
		<b>Total</b>	<b>\$0</b>	
544.1500 Rental Expenses				
Tapping Machine	1	500	500	
		<b>Total</b>	<b>\$500</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	2,507	10,028	Quarterly
		<b>Total</b>	<b>\$10,028</b>	
546.0500 Contamination Testing				
Bacteriological Analysis	1	5,000	5,000	
Chemical Testing	1	3,500	3,500	
Line Clearance	1	1,500	1,500	
		<b>Total</b>	<b>\$10,000</b>	
546.3400 Repair & Maintenance				
Equipment repairs	1	12,000	12,000	
		<b>Total</b>	<b>\$12,000</b>	
546.3600 Repair & Maintenance - Utility				
Repairs to utility system	1	30,000	30,000	Distribution sys mtn
		<b>Total</b>	<b>\$30,000</b>	
547.5100 Printing and Binding				
Printing as needed	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
551.1200 Office Supplies				
Office Supplies	1	500	500	
		<b>Total</b>	<b>\$500</b>	
552.1500 Fuel and Lubricants				
Fuel costs	1	17,000	17,000	
		<b>Total</b>	<b>\$17,000</b>	
552.2300 Operating Expenses				
Maintenance Requirements	1	4,500	4,500	
		<b>Total</b>	<b>\$4,500</b>	
552.3900 Safety Program Expense				
Personal Protective Equip	1	100	100	
Safety boots	4	100	400	
Safety training materials	1	300	300	
		<b>Total</b>	<b>\$800</b>	
552.4200 Small Tools/Equipment				
Miscellaneous small tools	1	1,500	1,500	
		<b>Total</b>	<b>\$1,500</b>	
552.5100 Uniform Purchases and Cleaning				
uniform changeout	1	200	200	
Uniforms - 4 employees	52	40	2,080	
		<b>Total</b>	<b>\$2,280</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Water Department  
Fund: 432 and Department: 533

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
552.6300 Water Purchased fr Resale				
Water Purchased for Resale	1	1,065,000	1,065,000	
		<b>Total</b>	<b>\$1,065,000</b>	
554.0100 Non-Capitalized Equipment				
Pipe Rack/Air impact tools	1	1,500	1,500	
		<b>Total</b>	<b>\$1,500</b>	
555.1300 Technical/Training				
Empl Water License Testing	1	2,000	2,000	State Requirements
		<b>Total</b>	<b>\$2,000</b>	
563.0200 Improvement not Buildings - Connect				
Replace meters as needed	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	
564.0100 Machinery and Equipment				
Air Compressor	1	2,500	2,500	
Bucket for Mini Excavator	1	3,500	3,500	
Shipping Container	1	3,400	3,400	
		<b>Total</b>	<b>\$9,400</b>	
571.0100 Principal - Lease				
FA#20124 Hurco	2	4013	8,026	Payment# 15-16F
FA#20150 Backhoe w/Bucket	4	1,285	5,140	Payment# 7-10 of 16
		<b>Total</b>	<b>\$13,166</b>	
571.0100 3659 Principal - Lease				
Telemetry Meter	4	34,498	137,992	Payment #7-10 of 23
		<b>Total</b>	<b>\$137,992</b>	
571.0400 Princ-BOA Loan 2004				
2004 BOA Loan Principal	1	1,500	1,500	
		<b>Total</b>	<b>\$1,500</b>	
571.0500 Princ-BOA Loan 2005				
2005 BOA Loan Principal	1	9,000	9,000	
		<b>Total</b>	<b>\$9,000</b>	
571.0700 Princ-BOA Loan 2007				
2007 BOA Loan Principal	1	53,000	53,000	
		<b>Total</b>	<b>\$53,000</b>	
571.1400 Principal Payment - 2014 Loan				
Principal Payment 2014 Loan	4	17,369	69,476	
		<b>Total</b>	<b>\$69,476</b>	
572.0100 Interest - Lease				
FA#20124 Hurco	2	38	76	Payment# 15-16F
FA#20150 Backhoe w/Bucket	4	45	180	Payment# 7-10 of 16
		<b>Total</b>	<b>\$256</b>	
572.0100 3659 Interest - Lease				
Telemetry Meters	4	5109	20,436	Payment# 7-10 of 23
		<b>Total</b>	<b>\$20,436</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

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Water Department  
Fund: 432 and Department: 533

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<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
572.0400 Int Exp-BOA Loan 2004				
2004 BOA Loan Interest	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	
572.0500 Int Exp-BOA Loan 2005				
2005 BOA Loan Interest	1	6,000	6,000	
		<b>Total</b>	<b>\$6,000</b>	
572.0700 Int Exp-BOA Loan 2007				
2007 BOA Loan Interest	1	39,000	39,000	
		<b>Total</b>	<b>\$39,000</b>	
572.1400 Interest Payment - 2014 Loan				
Interest Payment - 2014 Loan	4	8,611	34,444	
		<b>Total</b>	<b>\$34,444</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin Svc	1	93,935	93,935	
		<b>Total</b>	<b>\$93,935</b>	
591.4400 TRANSFER TO STORMWATER-SUBSIDY				
Subsidy to Stormwater	1	25,000	25,000	
		<b>Total</b>	<b>\$25,000</b>	
		<b>Total Budget:</b>	<b>\$1,935,214</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Sewer Department - 535**

Fund: Water and Sewer Fund - 432  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Responsible for providing and maintaining a reliable and safe means of transporting sewerage from customers to the Wastewater Treatment Facility.
- Install new services and maintaining and repairing existing infrastructure as necessary.

Future Challenges or Issues facing the Cost Center

- Performing maintenance, cleaning, videoing and repairing areas in need while tending to the needs of the general public (sewer stops, Verizon hits, cleanout installations, new services, repairs to existing systems etc.).
- Overall maintenance and care for the sanitary sewer system is to be considered.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. To further investigate areas for I&I and resolve those issues as they are found or as budget will allow.
2. Provide maintenance by cleaning, video inspecting mains & laterals and making repairs as necessary
3. Protect residents by decreasing the number of sanitary overflows through maintenance and repair reducing I&I.
4. By reducing I&I monies can be saved by making the sanitary sewer system more efficient.

Workload Measures:

	<u>Actual</u> FY2013	<u>Projected</u> FY2014	<u>Goal</u> FY2015
Linear feet of sewer lines cleaned		60,000ft	60,000ft
Linear feet of sewer lines lined		3,400ft	3,500ft
Manholes inspected and cleaned		100	100
Manholes lined		50-100	50-100
Sewer stops cleared		30-35	30-35
Sewer spills and overflows		0	0
Number of smoke tests performed/repaired		10 or 50, 000ft	10/ 50,000ft

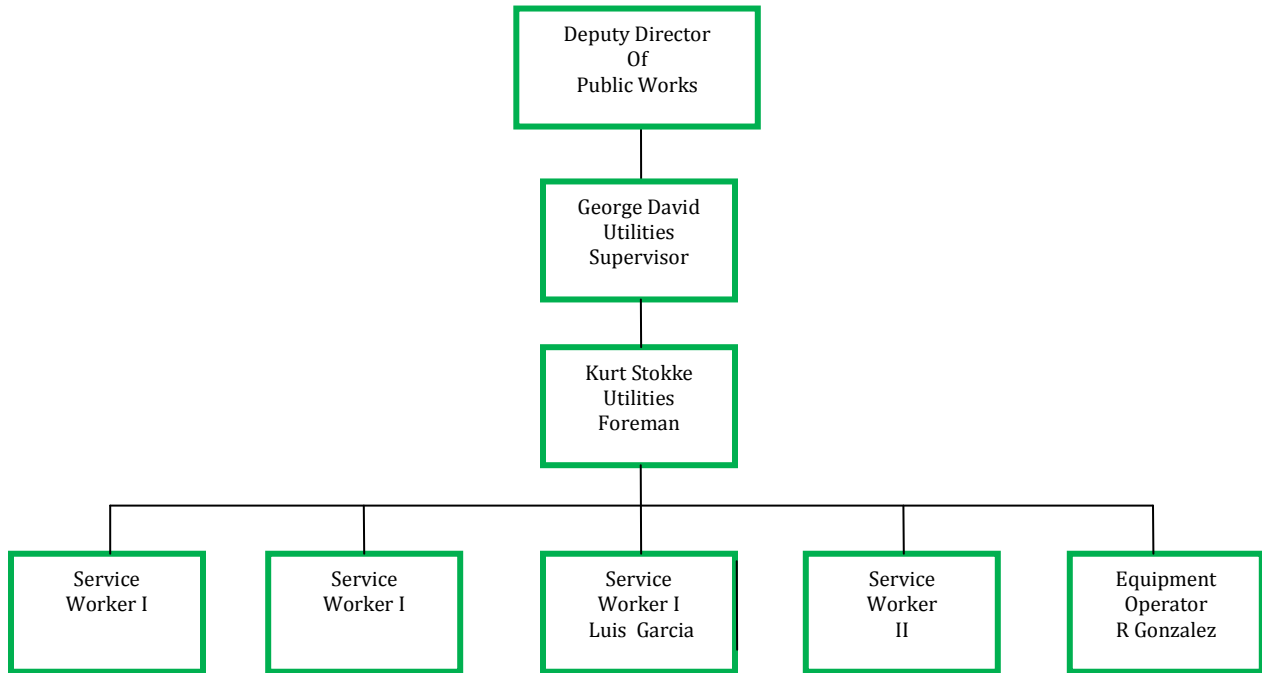


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

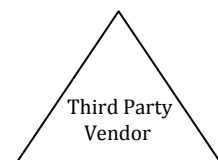
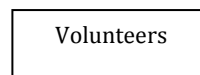
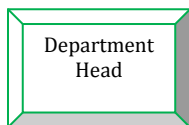
**SEWER DEPARTMENT  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Utilities Foreman	107/11	41,510	22,258	63,768	1.00
Service Worker I	103/2	26,311	16,065	42,376	1.00
Equipment Operator	106/2	30,459	17,755	48,214	1.00
Service Worker II	105/7	33,531	19,007	52,538	1.00
Service Worker I	103/2	26,311	16,065	42,376	1.00
<b>Service Worker I - VACANT</b>	<b>103/4</b>	<b>27,881</b>	<b>16,705</b>	<b>44,586</b>	<b>1.00</b>
Supervisor - DROP	112/12	54,536	10,844	65,380	1.00
Overtime		8,000	3,233	11,233	
Total Sewer Department		248,539	121,933	370,472	7.00

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**







**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Water and Sewer Fund - Sewer Department**

432- 535- ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>SEWER DEPARTMENT EXPENSES</b>					
512.0100 Regular Salaries	186,982	243,293	181,668	238,969	-1.78%
514.0100 Overtime	4,917	8,000	15,000	8,000	0.00%
521.0100 FICA Taxes	14,452	19,224	14,775	19,013	-1.10%
522.2100 Retirement General Employee	17,517	39,054	37,478	59,481	52.30%
523.0100 Health and Dental Insurance	27,246	36,113	21,924	31,885	-11.71%
523.0200 Health Insurance -Dependent Subsidy	4,331	6,104	3,706	5,390	-11.70%
523.0300 Life Insurance & EAP	581	958	500	948	-1.04%
524.0100 Workers' Compensation	3,742	5,669	5,858	5,212	-8.06%
529.0000 Career Advancement	-	-	-	4,600	100.00%
<b>PERSONNEL EXPENSES</b>	<b>259,768</b>	<b>358,415</b>	<b>280,909</b>	<b>373,498</b>	<b>4.21%</b>
531.2000 Engineering Services	-	10,000	10,000	12,000	100.00%
540.5100 Travel and Per Diem	289	500	250	500	0.00%
541.1100 Communications	508	600	500	600	0.00%
544.0500 Operating Lease	394	631	631	-	-100.00%
544.1500 Rental Expenses	-	500	250	500	0.00%
545.1200 Insurance	15,603	17,000	16,883	15,148	-10.89%
545.9900 Insurance Contingency	22,000	-	-	-	0.00%
546.3400 Repair & Maintenance	19,948	27,985	30,000	20,000	-28.53%
546.3600 Repair & Maintenance - Utility	14,256	4,722	4,000	14,000	196.48%
551.1200 Office Supplies	-	-	-	200	0.00%
552.1500 Fuel and Lubricants	13,074	11,000	13,178	11,770	7.00%
552.2300 Operating Expenses	4,078	5,500	4,000	5,000	-9.09%
552.3900 Safety Program Expense	615	1,400	1,400	1,400	0.00%
552.4200 Small Tools/Equipment	952	500	750	2,000	300.00%
552.5100 Uniform Purchases and Cleaning	1,392	1,862	1,862	3,744	101.07%
554.0100 Non-Capitalized Equipment	-	929	4,000	4,000	330.57%
555.1300 Technical/Training	1,182	-	-	2,000	100.00%
559.0100 Depreciation	234,964	-	-	-	0.00%
595.0000 Doubtful Accounts Expense	4,438	-	-	-	0.00%
<b>OPERATING EXPENSES</b>	<b>333,693</b>	<b>83,129</b>	<b>87,704</b>	<b>92,862</b>	<b>11.71%</b>
563.0200 Improvements not buildings	-	48,515	47,375	-	0.00%
564.0100 Machinery & Equipment	20,551	381,200	381,200	13,500	-96.46%
<b>CAPITAL EXPENSES</b>	<b>20,551</b>	<b>429,715</b>	<b>428,575</b>	<b>13,500</b>	<b>-96.86%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Water and Sewer Fund - Sewer Department**

432- 535- ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>SEWER DEPARTMENT EXPENSES</b>					
571.0100 Principal - Lease	2,498	51,713	51,713	99,300	92.02%
571.0400 Principal - BOA Loan 2004	51,571	55,000	54,128	58,000	5.45%
571.0500 Principal - BOA Loan 2005	109,578	115,000	113,552	120,000	4.35%
571.0700 Principal - BOA Loan 2007	45,586	80,000	77,816	84,000	5.00%
572.0100 Interest Expense - Lease	159	2,478	2,476	3,772	52.22%
572.0400 Interest Expense - BOA Loan 2004	32,738	31,000	30,882	27,500	-11.29%
572.0500 Interest Expense - BOA Loan 2005	80,118	80,000	76,812	74,000	-7.50%
572.0700 Interest Expense - BOA Loan 2007	44,301	66,000	66,042	62,000	-6.06%
573.0500 New Debt Service	-	827	-	-	0.00%
<b>DEBT SERVICE</b>	<b>366,549</b>	<b>482,018</b>	<b>473,421</b>	<b>528,572</b>	<b>9.66%</b>
591.0100 Transfer Out - Administrative Charges	128,340	129,494	129,494	131,322	1.41%
591.4400 Transfer to Stormwater Subsidy	36,000	30,000	30,000	30,000	0.00%
594.6000 Transfer Out - Reuse	38,909	-	-	-	0.00%
596.6000 Transfer Out - Reuse - Impact Fees	-	208,000	208,000	-	-100.00%
<b>TRANSFERS</b>	<b>203,249</b>	<b>367,494</b>	<b>367,494</b>	<b>161,322</b>	<b>-56.10%</b>
<b>TOTAL EXPENSES</b>	<b>1,183,810</b>	<b>1,720,771</b>	<b>1,638,103</b>	<b>1,169,754</b>	<b>-32.02%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Sewer Department  
Fund: 432 and Department: 535

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
512.0100	Regular Salaries			
Equipment Operator	1	30,459	30,459	1538
Service Worker I	1	26,311	26,311	1533
Service Worker I	1	26,311	26,311	1539
Service Worker I	1	26,311	26,311	Vacant
Service Worker II	1	33,531	33,531	957
Supervisor- DROP	1	54,536	54,536	128
Utilities Foreman	1	41,510	41,510	1529
		<b>Total</b>	<b>\$238,969</b>	
514.0100	Overtime			
Overtime	1	8,000	8,000	
		<b>Total</b>	<b>\$8,000</b>	
521.0100	FICA Taxes			
FICA Taxes	1	19,013	19,013	
		<b>Total</b>	<b>\$19,013</b>	
522.2100	Retirement General Employee			
Retirement General Employee	1	59,481	59,481	
		<b>Total</b>	<b>\$59,481</b>	
523.0100	Health Insurance			
Health Insurance	7	4,555	31,885	
		<b>Total</b>	<b>\$31,885</b>	
523.0200	Health Insurance -Dependent Subsidy			
Health Insurance- Dependent	7	770	5,390	
		<b>Total</b>	<b>\$5,390</b>	
523.0300	Life Insurance & EAP			
Life Insurance/ EAP	1	948	948	
		<b>Total</b>	<b>\$948</b>	
524.0100	Workers' Compensation			
Workers' Compensation	1	5,212	5,212	
		<b>Total</b>	<b>\$5,212</b>	
529.0000	Career Advancement			
Career advmt for certification	1	4,600	4,600	
		<b>Total</b>	<b>\$4,600</b>	
531.2000	Engineering Services			
Engineering Services	1	12,000	12,000	
		<b>Total</b>	<b>\$12,000</b>	
540.5100	Travel and Per Diem			
Travel and Per Diem	1	500	500	Additional Training
		<b>Total</b>	<b>\$500</b>	
541.1100	Communications			
Cell Service-Foreman	1	200	200	
Cell Service-Stand By	1	200	200	
Cell Service-Supervisor	1	200	200	
		<b>Total</b>	<b>\$600</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Sewer Department  
Fund: 432 and Department: 535

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
544.1500 Rental Expenses				
Rental Expenses	1	500	500	
		<b>Total</b>	<b>\$500</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	3,787	15,148	Quarterly
		<b>Total</b>	<b>\$15,148</b>	
546.3400 Repair & Maintenance				
Repairs and Maintenance	1	20,000	20,000	
		<b>Total</b>	<b>\$20,000</b>	
546.3600 Repair & Maintenance - Utility				
Repair & Maintenance Utilities	1	14,000	14,000	
		<b>Total</b>	<b>\$14,000</b>	
551.1200 Office Supplies				
Office Supplies as needed	1	200	200	
		<b>Total</b>	<b>\$200</b>	
552.1500 Fuel and Lubricants				
Fuel Oil & Lubricants	1	11,770	11,770	
		<b>Total</b>	<b>\$11,770</b>	
552.2300 Operating Expenses				
Central Stores Issues	1	3,500	3,500	
Chemicals/Lime	1	1,500	1,500	
		<b>Total</b>	<b>\$5,000</b>	
552.3900 Safety Program Expense				
Personal Protective Equipment	7	100	700	
Safety Shoes	7	100	700	
		<b>Total</b>	<b>\$1,400</b>	
552.4200 Small Tools/Equipment				
Saws, Wrenches & Hand Tools	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
552.5100 Uniform Purchases and Cleaning				
Supervisor's uniforms	52	12	624	
Uniforms - 6 employees	52	60	3,120	
		<b>Total</b>	<b>\$3,744</b>	
554.0100 Non-Capitalized Equipment				
Non Capitalized Equipment	1	4,000	4,000	
		<b>Total</b>	<b>\$4,000</b>	
555.1300 Technical/Training				
Technical and Training	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
564.0100 Machinery and Equipment				
Lateral/main push camera repla	1	11,000	11,000	
Light Bar	1	2,500	2,500	Vehicle #17317
		<b>Total</b>	<b>\$13,500</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Sewer Department  
Fund: 432 and Department: 535

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
571.0100 Principal - Lease				
FA#20150 Backhoe w/Bucket	4	1,285	5,140	Payment# 7-10 of 16
FA#20210 F350/20211F550/20202		23,540	94,160	Payment 3-6 of 16
		<b>Total</b>	<b>\$99,300</b>	
571.0400 Princ-BOA Loan 2004				
2004 BOA Loan Principal	1	58,000	58,000	
		<b>Total</b>	<b>\$58,000</b>	
571.0500 Princ-BOA Loan 2005				
2005 BOA Loan Principal	1	120,000	120,000	
		<b>Total</b>	<b>\$120,000</b>	
571.0700 Princ-BOA Loan 2007				
2007 BOA Loan Principal	1	84,000	84,000	
		<b>Total</b>	<b>\$84,000</b>	
572.0100 Interest - Lease				
FA#20150 Backhoe w/Bucket	4	45	180	Payment# 7-10 of 16
FA#20210 F350/20211F550/20202		898	3,592	Payment# 3-6 of 16
		<b>Total</b>	<b>\$3,772</b>	
572.0400 Int Exp-BOA Loan 2004				
2004 BOA Loan Interest	1	27,500	27,500	
		<b>Total</b>	<b>\$27,500</b>	
572.0500 Int Exp-BOA Loan 2005				
2005 BOA Loan Interest	1	74,000	74,000	
		<b>Total</b>	<b>\$74,000</b>	
572.0700 Int Exp-BOA Loan 2007				
2007 BOA Loan Interest	1	62,000	62,000	
		<b>Total</b>	<b>\$62,000</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin Svc	1	131,322	131,322	
		<b>Total</b>	<b>\$131,322</b>	
591.4400 TRANSFER TO STORMWATER-SUBSIDY				
Subsidy to Stormwater	1	30,000	30,000	
		<b>Total</b>	<b>\$30,000</b>	
		<b>Total Budget:</b>	<b>\$1,169,754</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Customer Service Department - 536**

Fund: Water and Sewer Fund - 432  
Department: City Clerk

Contact Hours: Monday through Friday, 8:00 to 5:00  
Location: City Hall, 516 8<sup>th</sup> Ave. West, Palmetto, FL 34221

Primary Duties

- Maintains all utility billing records
- Ensure timely meter reading
- Responsible for cash receipting and bank deposits

Future Challenges or Issues facing the Cost Center

- The new software and new telemeters will result in new procedures and initially, increased training time.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

- |  |
|--|
| 1. Produce timely billing each and every time                  |
| 2. Reduce the number of meter re-reads monthly                 |
| 3. Keep accurate billing records resulting in few adjustments. |
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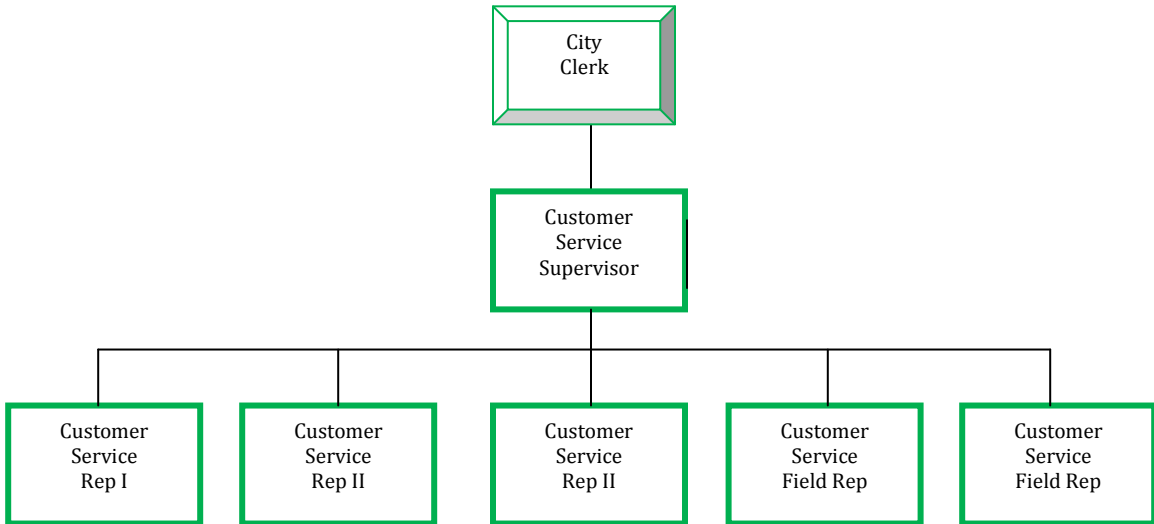


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

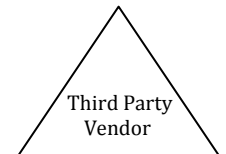
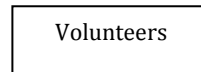
**CUSTOMER SERVICE  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Customer Service Field Rep	103/4	26,311	16,238	42,549	1.00
Customer Service Field Rep	103/8	31,307	18,306	49,613	1.00
Customer Service Supervisor	112/7	47,180	23,656	70,836	1.00
Customer Service Rep. II	105/3	29,861	16,935	46,796	1.00
Customer Service Rep I	103/2	26,311	15,557	41,868	1.00
<b>Customer Service Rep. II - VACANT</b>	<b>105/2</b>	<b>29,008</b>	<b>16,604</b>	<b>45,612</b>	<b>1.00</b>
Overtime		2,000	848	2,848	
Total Customer Service Department		191,978	108,144	300,122	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
<b>UTILITY BILLING/CUSTOMER SERVICE EXPENSES</b>						
512.0100	Regular Salaries	206,265	184,553	189,137	189,978	2.94%
514.0100	Overtime	1,593	2,000	3,000	2,000	100.00%
521.0100	FICA Taxes	15,545	14,271	13,941	14,686	2.91%
522.2100	Retirement General Employee	59,559	58,391	59,876	58,860	0.80%
523.0100	Health and Dental Insurance	35,733	30,954	31,812	27,330	-11.71%
523.0200	Health Insurance -Dependent Subsidy	5,680	5,232	5,377	4,620	-11.70%
523.0300	Life Insurance & EAP	667	767	610	785	2.35%
524.0100	Workers' Compensation	2,288	1,850	1,875	1,860	0.54%
529.0000	Career Advancement	-	-	-	4,862	100.00%
	<b>PERSONNEL EXPENSES</b>	<b>327,330</b>	<b>298,018</b>	<b>305,628</b>	<b>304,981</b>	<b>2.34%</b>
531.1600	Contract Services	20,694	1,800	750	1,800	0.00%
540.5100	Travel and Per Diem	176	800	70	800	0.00%
541.1100	Communications	302	660	350	600	-9.09%
542.1200	Postage/Mailing Services	32,438	32,400	32,400	37,400	15.43%
545.1200	Insurance	6,265	5,864	5,864	7,996	36.36%
546.3400	Repair and Maintenance	5,908	1,200	1,000	1,200	0.00%
546.4000	Vehicle Repair and Maintenance	-	4,800	1,500	4,800	100.00%
547.5100	Printing and Binding	2,266	10,000	9,000	10,000	0.00%
549.9600	Bank Service Charges	22,111	26,100	27,600	27,600	5.75%
551.1200	Office Supplies	457	500	500	500	0.00%
552.1500	Fuel and Lubricants	8,976	9,000	8,100	9,000	0.00%
552.2300	Operating Expenses	1,855	3,030	3,030	3,030	0.00%
552.3900	Safety Program Expense	326	450	200	325	-27.78%
552.4200	Small Tools/Minor Equip	42	325	325	550	69.23%
552.5100	Uniform Purchases and Cleaning	1,392	1,495	1,268	1,120	-25.08%
554.0100	Non-Capitalized Equipment	-	2,000	-	1,600	-20.00%
555.1300	Technical/Training	155	861	255	950	10.34%
559.0100	Depreciation Expense	238	-	-	-	0.00%
	<b>OPERATING EXPENSES</b>	<b>103,601</b>	<b>101,285</b>	<b>92,212</b>	<b>109,271</b>	<b>7.88%</b>
591.0100	Transfer Out - Administrative Charges	127,958	135,482	135,482	128,945	-4.82%
	<b>TRANSFERS</b>	<b>127,958</b>	<b>135,482</b>	<b>135,482</b>	<b>128,945</b>	<b>-4.82%</b>
	<b>TOTAL EXPENSES</b>	<b>558,889</b>	<b>534,785</b>	<b>533,322</b>	<b>543,197</b>	<b>1.57%</b>





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Customer Service - Utility Billing  
Fund: 432 and Department: 536

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
512.0100 Regular Salaries				
Customer Serv. Field Rep	1	26,311	26,311	1518
Customer Serv. Field Rep +Cert	1	31,307	31,307	1241
Customer Service Rep I	1	26,311	26,311	1516
Customer Service Rep II	1	29,861	29,861	1402
Customer Service Rep II	1	29,008	29,008	Vacant
Customer Service Supervisor	1	47,180	47,180	1449
		<b>Total</b>	<b>\$189,978</b>	
514.0100 Overtime				
Overtime	1	2,000	2,000	
		<b>Total</b>	<b>\$2,000</b>	
521.0100 FICA Taxes				
FICA Taxes	1	14,686	14,686	
		<b>Total</b>	<b>\$14,686</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	58,860	58,860	
		<b>Total</b>	<b>\$58,860</b>	
523.0100 Health Insurance				
Health Insurance	6	4,555	27,330	
		<b>Total</b>	<b>\$27,330</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	6	770	4,620	
		<b>Total</b>	<b>\$4,620</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	785	785	
		<b>Total</b>	<b>\$785</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	1,860	1,860	
		<b>Total</b>	<b>\$1,860</b>	
529.0000 Career Advancement				
Certification Contingency	1	4,862	4,862	
		<b>Total</b>	<b>\$4,862</b>	
531.1600 Contract Services				
Fees for Collection Services	1	1,800	1,800	M.J. Altman Co. Inc.
		<b>Total</b>	<b>\$1,800</b>	
540.5100 Travel and Per Diem				
CSR Mileage & Per Diem	4	100	400	Meals/ Mileage 4-CSR
Training Conference - Hotel	4	100	400	Lodging / 4 - CSR
		<b>Total</b>	<b>\$800</b>	
541.1100 Communications				
Cell Service-Customer Service	1	200	200	
Cell Service-Field Rep	1	200	200	Washington
Cell Service-Field Rep	1	200	200	Carranza
		<b>Total</b>	<b>\$600</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Customer Service - Utility Billing  
Fund: 432 and Department: 536

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
542.1200 Postage/Mailing Service				
CH Postage Meter	4	600	2,400	Quarterly
Mailing Service -Utility Bills	1	35,000	35,000	AM/PM Mailing Srvc
		<b>Total</b>	<b>\$37,400</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	1,999	7,996	Quarterly
		<b>Total</b>	<b>\$7,996</b>	
546.3400 Repair & Maintenance				
Maintenance Agreement-Scanners	1	1,200	1,200	CSR - Check scanners
		<b>Total</b>	<b>\$1,200</b>	
546.4000 Vehicle Repair & Maintenance				
FA#16244 Vehicle Maintenance	1	1,200	1,200	Meter Reader
FA#16677 Vehicle Maintenance	1	1,200	1,200	
FA#16723 Vehcile Maintenance	1	1,200	1,200	Backup Truck
FA#17658 Vehcile Maintenance	1	1,200	1,200	Meter Reader
		<b>Total</b>	<b>\$4,800</b>	
547.5100 Printing and Binding				
Printing and Binding	1	10,000	10,000	Bill Paper/Envelopes
		<b>Total</b>	<b>\$10,000</b>	
549.9600 Bank Service Charges				
Bank Charges	1	16,500	16,500	
Credit Card Fees	12	925	11,100	
		<b>Total</b>	<b>\$27,600</b>	
551.1200 Office Supplies				
Office Supplies	1	500	500	4 CSR - Work Station
		<b>Total</b>	<b>\$500</b>	
552.1500 Fuel and Lubricants				
Fuel for Meter Reader Vehicles	1	9,000	9,000	
		<b>Total</b>	<b>\$9,000</b>	
552.2300 Operating Expenses				
Manatee County Recording Fees	1	3,030	3,030	Utility Liens
		<b>Total</b>	<b>\$3,030</b>	
552.3900 Safety Program Expense				
PPE Central Store Issues	1	125	125	
Safety Shoes	1	100	100	Washington
Safety Shoes	1	100	100	Carranza
		<b>Total</b>	<b>\$325</b>	
552.4200 Small Tools/Equipment				
Tools/Supplies - Meter Readers	1	550	550	
		<b>Total</b>	<b>\$550</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Customer Service - Utility Billing  
Fund: 432 and Department: 536

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
552.5100 Uniform Purchases and Cleaning				
Uniform Change Outs	2	50	100	Size Changes
Uniform Service- F. Carranza	52	5	260	
Uniform Service- W. Washington	52	5	260	
Uniform Shirts for CS2	5	50	125	
Uniform Shirts for CS3	5	25	125	
Uniform Shirts for CS4	5	25	125	
Uniform Shirts for Supervisor	5	25	125	
		<b>Total</b>	<b>\$1,120</b>	
554.0100 Non-Capitalized Equipment				
Scanner Purchase	1	1,600	1,600	CSR - Check Scanner
		<b>Total</b>	<b>\$1,600</b>	
555.1300 Technical/Training				
Conference - Customer Service	4	100	400	4 - CSR Seminars
Safety Programs by FLC	1	100	100	Meter Readers
Water Distribution Course	2	225	450	2 - Meter Readers
		<b>Total</b>	<b>\$950</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin Svc	1	128,945	128,945	
		<b>Total</b>	<b>\$128,945</b>	
		<b>Total Budget:</b>	<b>\$543,197</b>	



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Waste Water Treatment Plant (WWTP) - 537**

Fund: Water and Sewer Fund - 432  
Department: Public Waste

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location:

Primary Duties

- Operated by Veolia Water by contract
- Responsible for efficient and environmentally safe operation
- Treat wastewater to standards set by applicable regulatory agencies.
- Perform additional capital projects as contracted

Future Challenges or Issues facing the Cost Center

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Complete City Aquifer Storage and Recovery Well (ASR)
2. Reduce gallons of sewage treated by reducing I&I
3. Reduce cost for operations through equalization of the flow through the WWTF

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Gallons of wastewater treated daily (Millions) (MGD)	1.2	1.368	1.2
Gallons reclaimed water delivered (Millions) (MGD)	0.95	.798	1.2
Gallons of effluent discharged into Terra Ceia Bay (Millions) (MGD)	0.25	.416	0
Operating and maintenance cost per million gallons Treated and distributed	\$3,461	\$3,164	\$3,956



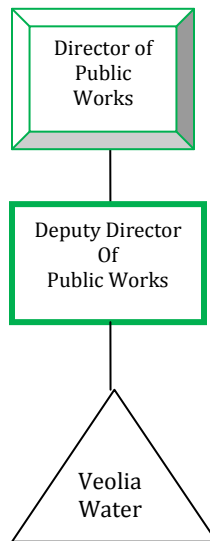
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**WASTEWATER TREATMENT PLANT  
ORGANIZATIONAL INFORMATION**

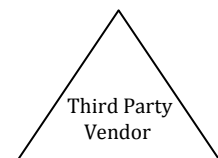
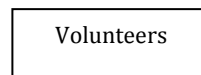
Schedule of Personnel	Pay Grade/ Step	Base Salary	Benefits	Total Position Costs	FTE
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NO CITY EMPLOYEES

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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

432- 537-	ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>WASTE WATER TREATMENT PLANT EXPENSES- (WWTP)</b>						
531.1600	Contract Services	1,206,191	1,241,405	1,241,405	1,404,327	13.12%
543.0000	Utility Services	207,866	216,000	201,805	216,000	0.00%
544.1500	Rental Expenses	712	750	375	750	0.00%
545.1200	Insurance	37,342	46,006	45,228	41,754	-9.24%
546.3400	Repair & Maintenance	6,528	5,000	3,500	4,000	-20.00%
552.0000	Operating Expenses - Veolia	4,000	3,500	3,750	3,500	0.00%
552.2300	Operating Expenses	923	1,000	1,000	1,900	90.00%
552.3900	Safety Program Expense	-	-	58	-	0.00%
552.4200	Small Tools/Equipment	-	1,000	500	1,000	0.00%
559.0100	Depreciation Expense	91,978	-	-	-	0.00%
	<b>OPERATING EXPENSES</b>	<b>1,555,540</b>	<b>1,514,661</b>	<b>1,497,621</b>	<b>1,673,231</b>	<b>10.47%</b>
564.0100	Machinery and Equipment	28,910	40,000	40,000	40,000	0.00%
	<b>CAPITAL EXPENSES</b>	<b>28,910</b>	<b>40,000</b>	<b>40,000</b>	<b>40,000</b>	<b>0.00%</b>
591.0100	Transfer Out - Administrative Charges	13,494	24,407	24,407	28,276	15.85%
	<b>TRANSFERS</b>	<b>13,494</b>	<b>24,407</b>	<b>24,407</b>	<b>28,276</b>	<b>15.85%</b>
	<b>TOTAL WWTP EXPENSE</b>	<b>1,597,944</b>	<b>1,579,068</b>	<b>1,562,028</b>	<b>1,741,507</b>	<b>10.29%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Waste Water Treatment Plant  
Fund: 432 and Department: 537

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
531.1600 Contract Services				
Veolia Contract	1	1,404,327	1,404,327	
		<b>Total</b>	<b>\$1,404,327</b>	
543.0000 Utility Services				
Utility Services WWTP	1	216,000	216,000	
		<b>Total</b>	<b>\$216,000</b>	
544.1500 Rental Expenses				
Rental Expense	1	750	750	
		<b>Total</b>	<b>\$750</b>	
545.1200 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	8,551	34,204	Quarterly
		<b>Total</b>	<b>\$41,754</b>	
546.3400 Repair & Maintenance				
Repair & Maintenance	1	4,000	4,000	
		<b>Total</b>	<b>\$4,000</b>	
552.0000 Hurricane materials/supplies				
Operating Expenses	1	3,500	3,500	
		<b>Total</b>	<b>\$3,500</b>	
552.2300 Operating Expenses				
Fire Ext Maintenance	1	300	300	
Operating Expenses	1	1,600	1,600	
		<b>Total</b>	<b>\$1,900</b>	
552.4200 Small Tools/Equipment				
Tools	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	
564.0100 Machinery and Equipment				
Pump Replacements	1	40,000	40,000	aa needed
		<b>Total</b>	<b>\$40,000</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin	1	28,276	28,276	
		<b>Total</b>	<b>\$28,276</b>	
		<b>Total Budget:</b>	<b>\$1,741,507</b>	



# Stormwater Fund

## Fund #440





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>STORMWATER FUND</b>					
<b>BEGINNING TOTAL NET POSITION</b>	<b>3,247,027</b>	<b>3,463,829</b>	<b>3,463,829</b>	<b>4,292,326</b>	<b>23.92%</b>
<b>REVENUE/SOURCES</b>					
Stormwater Charges	784,482	787,000	786,000	786,000	-0.13%
Interest Revenue	1,448	-	440	200	100.00%
Miscellaneous	650	521	647	448	-14.01%
Transfer In	180,000	740,000	740,000	215,000	-70.95%
Non-Revenue Sources	-	-	-	600,000	100.00%
<b>TOTAL REVENUES</b>	<b>966,580</b>	<b>1,527,521</b>	<b>1,527,087</b>	<b>1,601,648</b>	<b>4.85%</b>
<b>EXPENSES</b>					
Personnel	267,667	289,782	220,317	288,888	-0.31%
Operating Expenses	225,065	104,564	100,365	101,805	-2.64%
Capital Expenses	20,551	585,000	-	660,000	12.82%
Debt Service	480,069	450,816	441,279	450,314	-0.11%
Transfers Out	93,511	98,200	98,200	99,603	1.43%
<b>TOTAL EXPENSES</b>	<b>1,086,863</b>	<b>1,528,362</b>	<b>860,161</b>	<b>1,600,610</b>	<b>4.73%</b>
Excess Revenue Over (Under) Expenditures (Modified accrual)	(120,283)	(841)	666,926	1,038	-223.42%
Conversion to full accrual	(337,085)	(749,780)	(161,571)	(239,358)	-68.08%
Excess Revenue Over (Under) Expenditures (Full accrual)	216,802	748,939	828,497	240,396	-67.90%
<b>Total Net Position, End of Year</b>	<b>3,463,829</b>	<b>4,212,768</b>	<b>4,292,326</b>	<b>4,532,722</b>	<b>7.59%</b>
Net investment in capital assets	3,502,247	3,922,467	3,340,676	3,821,318	-2.58%
Restricted Net Position	190,442	190,442	775,442	190,442	0.00%
Unrestricted Net Position	(228,860)	99,859	176,208	520,962	421.70%
<b>Total Net Position, End of Year</b>	<b>3,463,829</b>	<b>4,212,768</b>	<b>4,292,326</b>	<b>4,532,722</b>	<b>7.59%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>440-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>STORMWATER FUND REVENUE/SOURCES</b>						
<b>CHARGES FOR SERVICES</b>						
000-343.9100	Stormwater Charges	770,995	772,000	771,000	771,000	-0.13%
000-343.9800	Stormwater Mitigation Fee	25	-	-	-	0.00%
000-343.9900	Stormwater Penalties	13,462	15,000	15,000	15,000	0.00%
	<b>CHARGES FOR SERVICES</b>	<b>784,482</b>	<b>787,000</b>	<b>786,000</b>	<b>786,000</b>	<b>-0.13%</b>
<b>INTEREST REVENUE</b>						
000-361.0100	Investment Earnings	744	-	260	200	100.00%
000-361.9000	Investment Revenue - BOA Loan	704	-	180	-	0.00%
	<b>INTEREST REVENUE</b>	<b>1,448</b>	<b>-</b>	<b>440</b>	<b>200</b>	<b>#DIV/0!</b>
<b>MISCELLANEOUS REVENUE</b>						
000-369.7400	Other Misc Rev/Insurance Reimb	252	-	-	-	0.00%
000-369.7401	Other Misc Revenue/Insurance Reimbursement	398	521	647	448	-14.01%
	<b>MISCELLANEOUS REVENUE</b>	<b>650</b>	<b>521</b>	<b>647</b>	<b>448</b>	<b>0.00%</b>
<b>TRANSFERS</b>						
000-381.9307	Transfer In - Capital Projects	-	585,000	585,000	60,000	-100.00%
000-381.7307	Transfer in - Subsidy - Road & Bridge	108,000	100,000	100,000	100,000	0.00%
000-381.7432	Transfer in - Subsidy - Water	36,000	25,000	25,000	25,000	0.00%
000-381.7433	Transfer In - Subsidy - Sewer	36,000	30,000	30,000	30,000	0.00%
	<b>TRANSFERS</b>	<b>180,000</b>	<b>740,000</b>	<b>740,000</b>	<b>215,000</b>	<b>-70.95%</b>
<b>NON-REVENUE SOURCES</b>						
000-383.7000	Capital Lease Inception	-	-	-	15,000	100.00%
000-399.6000	Funding from Equity for Capital Projects	-	-	-	585,000	100.00%
	<b>NON-REVENUE SOURCES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600,000</b>	<b>100.00%</b>
	<b>TOTAL STORMWATER FUND REVENUES</b>	<b>966,580</b>	<b>1,527,521</b>	<b>1,527,087</b>	<b>1,601,648</b>	<b>4.85%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Stormwater - 538**

Fund: Stormwater Fund - 440  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Responsible for the development of the stormwater management plan and improvement of storm water drainage quality

Future Challenges or Issues facing the Cost Center

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Continue striving to alleviate all flooding within the City
2. Maintain ditches by mowing and reshaping

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
Ditches cleaned (linear feet)	47,371	48,000	50,000
Storm drains cleaned (linear feet)	8,699	9,000	10,000
Number of catch basins cleaned	73	150	200
Number of silt boxes cleaned/monitored	2	6	6

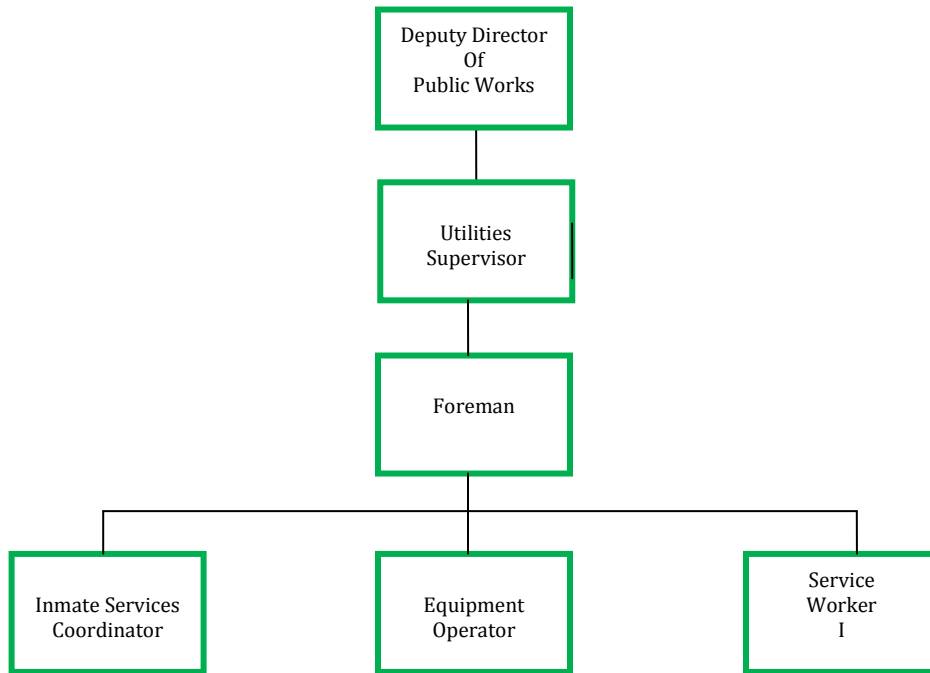


**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

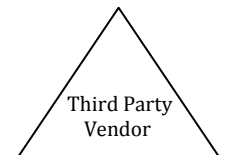
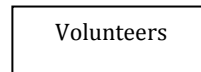
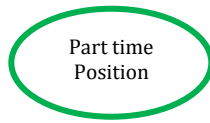
**STORMWATER  
ORGANIZATIONAL INFORMATION**

<b>Job Title</b>	<b>Grade/ Step for FY2015</b>	<b>Annual Rate for FY2015</b>	<b>Total Benefits</b>	<b>Total Position Costs</b>	<b>FTE</b>
Stormwater Supervisor	112/12	54,536	29,388	83,924	1.00
Inmate Services Coordinator	106/2	30,459	18,774	49,233	1.00
Equipment Operator	106/2	30,459	18,774	49,233	1.00
Service Worker I	103/2	26,311	16,945	43,256	1.00
Foreman	107/4	33,889	20,286	54,175	1.00
Overtime		4,500	1,969	6,469	
<b>TOTAL STORMWATER FUND</b>		<b>180,154</b>	<b>106,135</b>	<b>286,289</b>	<b>5.00</b>

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Stormwater Fund - Stormwater Department**

<b>440- 538-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>STORMWATER EXPENSES</b>						
512.0100	Regular Salaries	164,787	174,833	134,269	175,654	0.47%
514.0100	Overtime	4,384	4,500	4,500	4,500	0.00%
521.0100	FICA Taxes	12,798	13,719	10,042	13,782	0.46%
522.2100	Retirement General Employee	49,208	56,131	43,073	55,235	-1.60%
523.0100	Health and Dental Insurance	25,460	25,795	18,055	22,775	-11.71%
523.0200	Health Insurance -Dependent Subsidy	4,047	4,360	3,052	3,850	-11.70%
523.0300	Life Insurance & EAP	557	688	481	691	0.44%
524.0100	Workers' Compensation	6,426	9,756	6,845	9,801	0.46%
529.0000	Career Advancement	-	-	-	2,600	100.00%
	<b>PERSONNEL EXPENSES</b>	<b>267,667</b>	<b>289,782</b>	<b>220,317</b>	<b>288,888</b>	<b>-0.31%</b>
531.1600	Contract Services	14,804	26,000	24,000	26,000	0.00%
531.2000	Engineering Services	9,046	19,500	19,500	14,000	-28.21%
540.5100	Travel and Per Diem	447	800	400	800	0.00%
541.1100	Communications	1,530	1,000	1,000	1,000	0.00%
544.1500	Rental Expenses	-	2,500	1,250	2,500	0.00%
545.1200	Insurance	5,594	4,780	4,747	6,276	31.30%
546.3400	Repair & Maintenance	7,713	15,000	15,000	15,000	0.00%
547.5100	Printing and Binding	-	700	350	800	14.29%
551.1200	Office Supplies	27	350	200	350	0.00%
552.1500	Fuel and Lubricants	13,035	14,000	14,984	16,000	14.29%
552.2300	Operating Expenses	8,093	10,855	10,855	10,000	-7.88%
523.9000	Safety Program Expense	816	1,600	1,600	1,600	0.00%
552.4200	Small Tools/Equipment	2,151	4,000	3,000	4,000	0.00%
552.5100	Uniform Purchases and Cleaning	1,500	1,479	1,479	1,479	0.00%
555.1300	Technical/Training	1,485	2,000	2,000	2,000	0.00%
559.0100	Depreciation Expense	155,482	-	-	-	0.00%
595.0000	Doubtful Accounts Expense	3,364	-	-	-	0.00%
595.4500	OPEB Expense	(22)	-	-	-	0.00%
	<b>OPERATING EXPENSES</b>	<b>225,065</b>	<b>104,564</b>	<b>100,365</b>	<b>101,805</b>	<b>-2.64%</b>
564.0100	Machinery and Equipment	20,551	-	-	15,000	100.00%
	<b>CAPITAL EXPENSES</b>	<b>20,551</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>100.00%</b>
571.0000	Principal - SRF Stormwater Loan	143,839	149,000	148,231	153,000	2.68%
571.0100	Principal - Lease	2,498	5,056	5,056	5,140	0.00%
571.0400	Principal - BOA Loan 2004	40,476	43,000	42,484	45,500	5.81%
571.0500	Principal - BOA Loan 2005	99,102	104,000	102,696	109,000	4.81%
571.0700	Principal - BOA Loan 2007	30,619	6,000	5,380	6,000	0.00%
572.0000	Interest Expense - SRF Stormwater Loan	41,285	40,000	38,900	35,000	-12.50%



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Stormwater Fund - Stormwater Department**

440- 538- ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>STORMWATER EXPENSES</b>					
572.0100 Interest Expense - Lease	159	260	260	180	0.00%
572.0400 Interest Expense - BOA Loan 2004	25,694	25,000	24,238	21,500	-14.00%
572.0500 Interest Expense - BOA Loan 2005	72,446	72,500	69,468	67,000	-7.59%
572.0700 Interest Expense - BOA Loan 2007	23,951	6,000	4,566	5,000	-16.67%
573.0500 New Debt Service	-	-	-	2,994	0.00%
<b>DEBT SERVICE</b>	<b>480,069</b>	<b>450,816</b>	<b>441,279</b>	<b>450,314</b>	<b>-0.11%</b>
591.0100 Transfer Out - Administrative Charges	93,511	98,200	98,200	99,603	1.43%
<b>TRANSFERS</b>	<b>93,511</b>	<b>98,200</b>	<b>98,200</b>	<b>99,603</b>	<b>1.43%</b>
<b>TOTAL EXPENSES</b>	<b>1,086,863</b>	<b>943,362</b>	<b>860,161</b>	<b>955,610</b>	<b>1.30%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Stormwater Department  
Fund: 440 and Department: 538

<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
512.0100 Regular Salaries				
Equipment Operator	1	30,459	30,459	1512
Foreman	1	33,889	33,889	1494
Inmate Services Coordinator	1	30,459	30,459	1482
Service Worker I	1	26,311	26,311	1528
Stormwater Supervisor	1	54,536	54,536	911
		<b>Total</b>	<b>\$175,654</b>	
514.0100 Overtime				
Overtime	1	4,500	4,500	
		<b>Total</b>	<b>\$4,500</b>	
521.0100 FICA Taxes				
FICA Taxes	1	13,782	13,782	
		<b>Total</b>	<b>\$13,782</b>	
522.2100 Retirement General Employee				
Retirement General Employee	1	55,235	55,235	
		<b>Total</b>	<b>\$55,235</b>	
523.0100 Health Insurance				
Health Insurance	5	4,555	22,775	
		<b>Total</b>	<b>\$22,775</b>	
523.0200 Health Insurance -Dependent Subsidy				
Health Insurance- Dependent	5	770	3,850	
		<b>Total</b>	<b>\$3,850</b>	
523.0300 Life Insurance & EAP				
Life Insurance/ EAP	1	691	691	
		<b>Total</b>	<b>\$691</b>	
524.0100 Workers' Compensation				
Workers' Compensation	1	9,801	9,801	
		<b>Total</b>	<b>\$9,801</b>	
529.0000 Career Advancement				
Career Advmt for certification	1	2,600	2,600	
		<b>Total</b>	<b>\$2,600</b>	
531.1600 Contract Services				
Contract Services	1	9,500	9,500	Consultant
Environmental Services	1	16,500	16,500	
		<b>Total</b>	<b>\$26,000</b>	
531.2000 Engineering Services				
Engineering Services	1	14,000	14,000	Consulting
		<b>Total</b>	<b>\$14,000</b>	
540.5100 Travel and Per Diem				
Travel and Per Diem	1	800	800	CEU's
		<b>Total</b>	<b>\$800</b>	
541.1100 Communications				
Cell Service-Stormwater	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Stormwater Department  
Fund: ~~440~~ and Department: 538

<u>DESCRIPTION</u>	<u>QTY</u>	<u>UNIT PRICE</u>	<u>TOTAL</u>	<u>NOTE</u>
544.1500 Rental Expenses				
Rental Equipment	1	2,500	2,500	
		<b>Total</b>	<b>\$2,500</b>	
545.1200 Insurance				
Gen Liab, Auto, Property Ins	4	1569	6,276	Quarterly
		<b>Total</b>	<b>\$6,276</b>	
546.3400 Repair & Maintenance				
Repair & Maintenance	1	15,000	15,000	Add Parts
		<b>Total</b>	<b>\$15,000</b>	
547.5100 Printing and Binding				
NPDES Flyer	1	800	800	
		<b>Total</b>	<b>\$800</b>	
551.1200 Office Supplies				
Office Supplies	1	350	350	New Hardware
		<b>Total</b>	<b>\$350</b>	
552.1500 Fuel and Lubricants				
Fuel & Lubricants	1	16,000	16,000	
		<b>Total</b>	<b>\$16,000</b>	
552.2300 Operating Expenses				
Operating Expenses	1	10,000	10,000	
		<b>Total</b>	<b>\$10,000</b>	
552.3900 Safety Program Expense				
Safety Program	1	1,600	1,600	
		<b>Total</b>	<b>\$1,600</b>	
552.4200 Small Tools/Equipment				
Small Tools & Equipment	1	4,000	4,000	
		<b>Total</b>	<b>\$4,000</b>	
552.5100 Uniform Purchases and Cleaning				
Change outs	1	200	200	
Uniforms - 4 employees	52	18	936	
Uniforms for 1 Employee	52	6.60	343	
		<b>Total</b>	<b>\$1,479</b>	
555.1300 Technical/Training				
Technical Training	1	2,000	2,000	Certifications
		<b>Total</b>	<b>\$2,000</b>	
564.0100 Machinery and Equipment				
New Trailer for Bobcat	1	15,000	15,000	
		<b>Total</b>	<b>\$15,000</b>	
571.0000 SRF Loan-Principal-Stormwater				
SRF Stormwater Loan Principal	1	153,000	153,000	
		<b>Total</b>	<b>\$153,000</b>	
571.0100 Principal - Lease				
FA#20150 Backhoe w/ Bucket	4	1,285	5,140	Payment# 7-10 of 16
		<b>Total</b>	<b>\$5,140</b>	





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

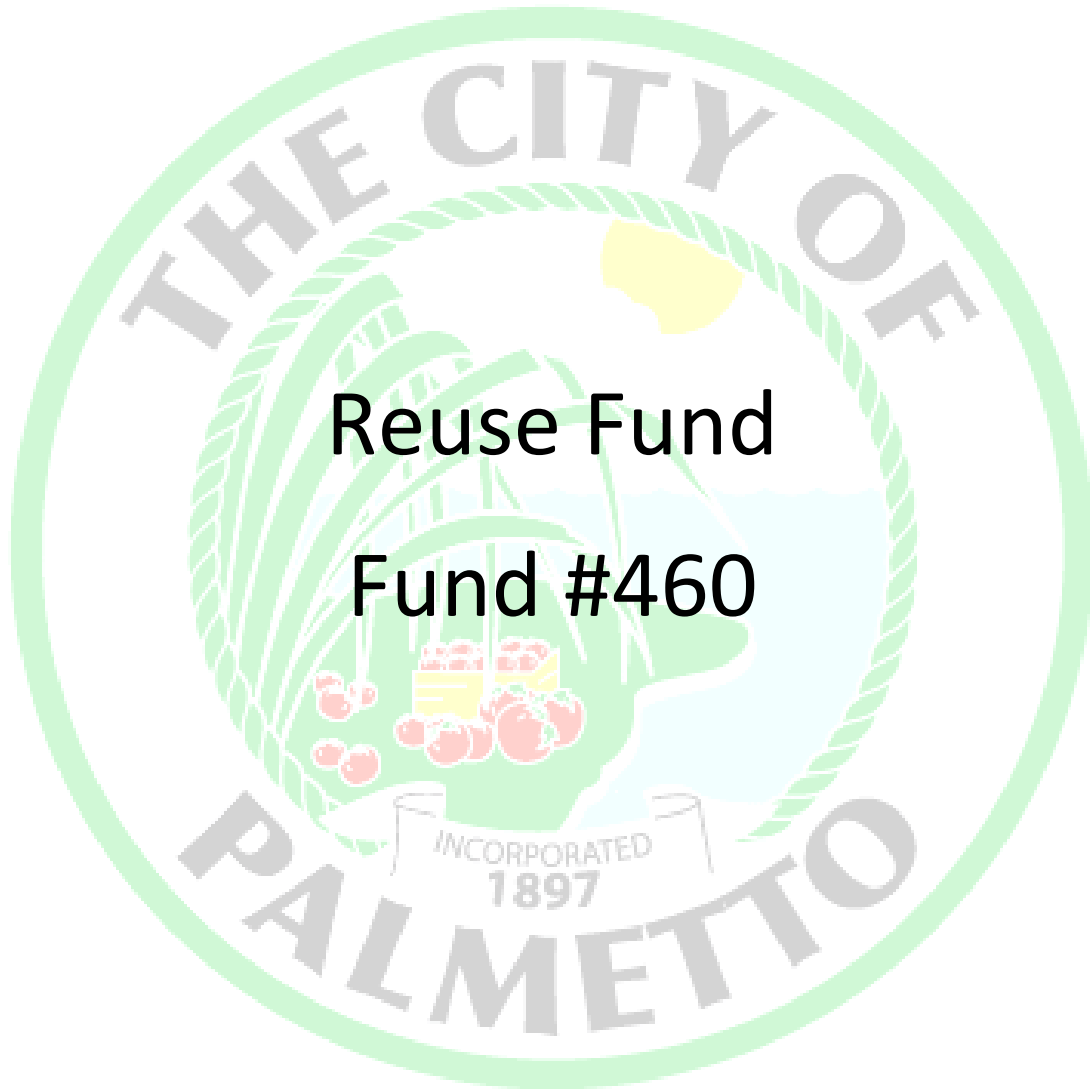
Stormwater Department  
Fund: ~~440~~ and Department: 538

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
571.0400 Princ-BOA Loan 2004				
2004 BOA Loan Principal	1	45,500	45,500	
		<b>Total</b>	<b>\$45,500</b>	
571.0500 Princ-BOA Loan 2005				
2005 BOA Loan Principal	1	109,000	109,000	
		<b>Total</b>	<b>\$109,000</b>	
571.0700 Princ-BOA Loan 2007				
2007 BOA Loan Principal	1	6,000	6,000	
		<b>Total</b>	<b>\$6,000</b>	
572.0000 SRF Loan-Interest-Stormwater				
SRF Stormwater Loan Interest	1	35,000	35,000	
		<b>Total</b>	<b>\$35,000</b>	
572.0100 Interest - Lease				
FA#20150 Backhoe w/Bucket	4	45	180	Payment# 7-10 of 16
		<b>Total</b>	<b>\$180</b>	
572.0400 Int Exp-BOA Loan 2004				
2004 BOA Loan Interest	1	21,500	21,500	
		<b>Total</b>	<b>\$21,500</b>	
572.0500 Int Exp-BOA Loan 2005				
2004 BOA Loan Interest	1	67,000	67,000	
		<b>Total</b>	<b>\$67,000</b>	
572.0700 Int Exp-BOA Loan 2007				
2007 BOA Loan Interest	1	5,000	5,000	
		<b>Total</b>	<b>\$5,000</b>	
573.0500 NEW DEBT SERVICE				
Trailer for bobcat	3	998	2,994	
		<b>Total</b>	<b>\$2,994</b>	
591.0100 Transfer Out - Admin				
Transfer Out - Admin	1	99,603	99,603	
		<b>Total</b>	<b>\$99,603</b>	
		<b>Total Budget:</b>	<b>\$955,610</b>	



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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Reuse Fund  
Fund #460



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>REUSE FUND</b>					
<b>BEGINNING TOTAL NET POSITION</b>	2,430,175	3,035,198	3,035,198	4,515,720	48.78%
<b>REVENUE/SOURCES</b>					
Reuse Water Fees	189,698	283,095	274,720	384,550	35.84%
Interest Revenue	830	-	125	-	0.00%
Intergovernmental	474,169	-	494,753	75,000	0.00%
Transfers In	49,252	900,000	900,000	-	-100.00%
Non-Revenue Sources	-	433,621	-	475,000	9.54%
<b>TOTAL REVENUES</b>	<b>713,949</b>	<b>1,616,716</b>	<b>1,669,598</b>	<b>934,550</b>	<b>-42.19%</b>
<b>EXPENSES</b>					
Operating Expenses	42,819	20,286	5,600	6,700	-66.97%
Capital Expenses	1,227,313	2,993,404	2,162,255	730,000	-75.61%
Debt Service	101,571	184,419	178,917	184,016	-0.22%
Transfers Out	20,276	14,035	14,035	10,253	0.00%
<b>TOTAL EXPENSES</b>	<b>1,391,979</b>	<b>3,212,144</b>	<b>2,360,807</b>	<b>930,969</b>	<b>-71.02%</b>
Excess Revenue Over (Under) Expenditures (Modified accrual)	(678,030)	(1,595,428)	(691,209)	3,581	-100.22%
Conversion to full accrual	(1,283,053)	(2,568,433)	(2,171,731)	(753,327)	-70.67%
Excess Revenue Over (Under) Expenditures (Full accrual)	605,023	973,005	1,480,522	756,908	-22.21%
<b>Total Net Position, End of Year</b>	<b>3,035,198</b>	<b>4,008,203</b>	<b>4,515,720</b>	<b>5,272,627</b>	<b>31.55%</b>
Net investment in capital assets	3,215,921	5,700,675	4,868,700	5,575,374	-2.20%
Restricted Net Position	1,346	1,346	1,346	1,346	0.00%
Unrestricted Net Position	(182,069)	(1,693,819)	(354,327)	(304,092)	-82.05%
<b>Total Net Position, End of Year</b>	<b>3,035,198</b>	<b>4,008,203</b>	<b>4,515,720</b>	<b>5,272,627</b>	<b>31.55%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>460-</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2012</b>	<b>REVISED BUDGET 2013</b>	<b>ESTIMATED ACTUAL 2013</b>	<b>ADOPTED BUDGET 2014</b>	<b>% CHANGE OF BUDGET</b>
<b>REUSE FUND REVENUE/SOURCES</b>						
<b>CHARGES FOR SERVICES</b>						
000-343.9010	Reuse Water Fees	185,029	278,145	269,120	379,050	36.28%
000-343.6900	Reuse Penalties	4,669	4,950	5,600	5,500	11.11%
<b>CHARGES FOR SERVICES</b>		<b>189,698</b>	<b>283,095</b>	<b>274,720</b>	<b>384,550</b>	<b>35.84%</b>
<b>INTEREST REVENUE</b>						
000-361.0100	Interest Income	45	-	5	-	0.00%
000-361.9000	Interest Revenue-BOA Loan	785	-	120	-	0.00%
<b>INTEREST REVENUE</b>		<b>830</b>	<b>-</b>	<b>125</b>	<b>-</b>	<b>0.00%</b>
<b>GRANT REVENUE</b>						
000-334.1000-5904	SWFWMD ASR Grant	474,169	-	494,753	75,000	0.00%
<b>GRANT REVENUE</b>		<b>474,169</b>	<b>-</b>	<b>494,753</b>	<b>75,000</b>	<b>0.00%</b>
<b>TRANSFERS-IN</b>						
000-381.8432	Transfer In - Water/Sewer	49,252	-	-	-	0.00%
000-381.9101-5904	Transfer-In - ASR Well	-	500,000	500,000	-	-100.00%
000-381.9307-1461	Transfer-In - 8th/9th St Reclaim	-	140,000	140,000	-	-100.00%
000-381.9432-1460	Transfer In - PARS - Impact Fees	-	150,000	150,000	-	-100.00%
000-381.9432-1461	Transfer-In - 8th/9th - Impact Fees	-	110,000	110,000	-	-100.00%
<b>TRANSFERS-IN</b>		<b>49,252</b>	<b>900,000</b>	<b>900,000</b>	<b>-</b>	<b>0.00%</b>
<b>NON-REVENUE SOURCES</b>						
000-399.6000	Funding from Fund Balance for Capital	-	433,621	-	475,000	0.00%
<b>NON-REVENUE SOURCES</b>		<b>-</b>	<b>433,621</b>	<b>-</b>	<b>475,000</b>	<b>0.00%</b>
<b>TOTAL REUSE</b>		<b>713,949</b>	<b>1,616,716</b>	<b>1,669,598</b>	<b>934,550</b>	<b>-42.19%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Cost Center and Number: Reuse - 539**

Fund: Reuse Fund - 460  
Department: Public Works

Contact Hours: Monday through Friday, 7:00 to 4:00  
Location: Public Works, 600 17<sup>th</sup> St. West, Palmetto, FL 34221

Primary Duties

- Installs, maintains and repairs the City's reuse system
- Provide customers with reuse water for irrigation as the distribution system is increased.

Future Challenges or Issues facing the Cost Center

- Completing and implementing the ASR Well to improve reuse water availability with the assistance of other departments and third party vendors.

To assist readers in linking City Commission and Cost Center goals to the vision and strategy:

Color Block	Vision or Fundamental Strategies
Appearance	Beautify and enhance
Services	Maintain and improve everyday services
Infrastructure	Maintain and improve infrastructure
Safety	Make the City safe
Economic Stability	Enhance and prosper the City and its citizens
Historic Preservation	Preserve Palmetto's history

Cost Center Goals and Objectives:

1. Increase reuse system by 11,000 feet
2. Finish construction of the ASR well

Workload Measures:

	<u>Actual</u> <u>FY2013</u>	<u>Projected</u> <u>FY2014</u>	<u>Goal</u> <u>FY2015</u>
New connections	75	300	300
Additional linear feet of pipe	0	11,400	11,400



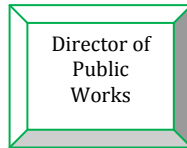
**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**REUSE  
ORGANIZATIONAL INFORMATION**

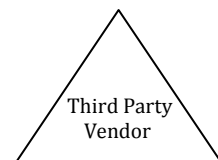
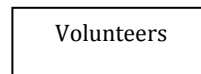
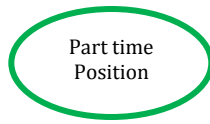
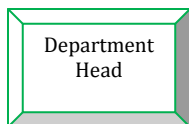
Schedule of Personnel	Pay Grade/ Step	Base Salary	Benefits	Total Position Costs	FTE
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NO CITY EMPLOYEES

**COST CENTER ORGANIZATIONAL CHART**



**LEGEND**





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**Reuse Fund - Reuse Department**

460- 539-	ACCOUNT DESCRIPTION	ACTUAL 2013	REVISED BUDGET 2014	ESTIMATED ACTUAL 2014	ADOPTED BUDGET 2015	% CHANGE OF BUDGET
<b>REUSE EXPENSES</b>						
531.1600	Contract Services	2,469	15,686	2,000	-	-100.00%
540.5100	Travel and Per Diem	-	-	-	800	100.00%
546.3600	Repair & Maintenance - Utility	4,579	4,000	3,000	4,000	0.00%
552.2300	Operating Expenses	309	400	400	400	0.00%
552.4200	Small Tools/Equipment	199	200	200	500	150.00%
555.1300	Technical and Training	-	-	-	1,000	100.00%
559.0100	Depreciation Expense	35,915	-	-	-	0.00%
595.0000	Doubtful Account Expense	(652)	-	-	-	0.00%
	<b>OPERATING EXPENSES</b>	<b>42,819</b>	<b>20,286</b>	<b>5,600</b>	<b>6,700</b>	<b>-66.97%</b>
571.0000	Principal - SRF Reuse Loan	3,713	3,900	3,900	4,000	2.56%
571.0400	Principal - BOA Loan 2004	2,414	2,600	2,534	2,800	7.69%
571.0500	Principal - BOA Loan 2005	15,479	17,000	16,040	17,500	2.94%
571.0700	Principal - BOA Loan 2007	34,131	47,500	45,562	50,000	5.26%
571.7000	Principal Payment - ASR Advance	-	43,616	43,615	44,924	3.00%
572.0000	Interest Expense - SRF Reuse Loan	1,383	1,300	1,300	1,200	-7.69%
572.0400	Interest Expense - BOA Loan 2004	1,532	1,500	1,446	1,400	-6.67%
572.0500	Interest Expense - BOA Loan 2005	11,321	12,000	10,851	11,000	-8.33%
572.0700	Interest Expense - BOA Loan 2007	31,598	40,000	38,668	37,500	-6.25%
572.7000	Interest Payment - ASR Advance	-	15,003	15,001	13,692	-8.74%
	<b>DEBT SERVICE</b>	<b>101,571</b>	<b>184,419</b>	<b>178,917</b>	<b>184,016</b>	<b>-0.22%</b>
591.0100	Transfer Out - Administrative Charges	20,276	10,535	10,535	10,253	-2.68%
594.3200-1470	Transfer for ERP Software	-	3,500	3,500	-	-100.00%
	<b>TRANSFERS</b>	<b>20,276</b>	<b>14,035</b>	<b>14,035</b>	<b>10,253</b>	<b>0.00%</b>
	<b>TOTAL REUSE EXPENSES</b>	<b>164,666</b>	<b>218,740</b>	<b>198,552</b>	<b>200,969</b>	<b>-8.12%</b>



CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

Reuse Department  
Fund: 460 and Department: 539

DESCRIPTION	QTY	UNIT PRICE	TOTAL	NOTE
531.1600 Contract Services				
Contract Services	0	-	0	Consultant
		<b>Total</b>	<b>\$0</b>	
540.5100 911				
Stormwater Licensing	1	800	800	
		<b>Total</b>	<b>\$800</b>	
546.3600 Repair & Maintenance - Utility				
Warehouse Issues and Line Rep	1	4,000	4,000	
		<b>Total</b>	<b>\$4,000</b>	
552.2300 Operating Expenses				
Paint and Vending Machine	1	400	400	
		<b>Total</b>	<b>\$400</b>	
552.4200 Small Tools/Equipment				
Speciality Tools	1	500	500	
		<b>Total</b>	<b>\$500</b>	
555.1300 911				
Stormwater Licensing	1	1,000	1,000	
		<b>Total</b>	<b>\$1,000</b>	
571.0000 SRF Loan-Principal-Stormwater				
SRF Reuse Loan Principal	1	4,000	4,000	
		<b>Total</b>	<b>\$4,000</b>	
571.0400 Princ-BOA Loan 2004				
2004 BOA Loan Principal	1	2,800	2,800	
		<b>Total</b>	<b>\$2,800</b>	
571.0500 Princ-BOA Loan 2005				
2005 BOA Loan Principal	1	17,500	17,500	
		<b>Total</b>	<b>\$17,500</b>	
571.0700 Princ-BOA Loan 2007				
2007 BOA Loan Principal	1	50,000	50,000	
		<b>Total</b>	<b>\$50,000</b>	
571.7000 Principal Payment - ASR Advance				
ASR Advance - Principal Pmnt	1	44,924	44,924	
		<b>Total</b>	<b>\$44,924</b>	
572.0000 SRF Loan-Interest-Stormwater				
SRF Reuse Loan Interest	1	1,200	1,200	
		<b>Total</b>	<b>\$1,200</b>	
572.0400 Int Exp-BOA Loan 2004				
2004 BOA Loan Interest	1	1,400	1,400	
		<b>Total</b>	<b>\$1,400</b>	
572.0500 Int Exp-BOA Loan 2005				
2005 BOA Loan Interest	1	11,000	11,000	
		<b>Total</b>	<b>\$11,000</b>	





CITY OF PALMETTO, FLORIDA  
FY 2014-2015 ITEMIZED BUDGET

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Reuse Department  
Fund: 460 and Department: 539

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<b>DESCRIPTION</b>	<b>QTY</b>	<b>UNIT PRICE</b>	<b>TOTAL</b>	<b>NOTE</b>
572.0700 Int Exp-BOA Loan 2007				
2007 BOA Loan Interest	1	37,500	37,500	
		<b>Total</b>	<b>\$37,500</b>	
572.7000 Interest Payment - ASR Advance				
ASR Advance - Interest Pmnt	1	13,692	13,692	
		<b>Total</b>	<b>\$13,692</b>	
591.0100 Transfer Out - Admin				
Transfer out - Admin Svc	1	10,253	10,253	
		<b>Total</b>	<b>\$10,253</b>	
		<b>Total Budget:</b>	<b>\$200,969</b>	



## 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, capital assets which are purchased from the City's operating funds and capital projects funded, or partially funded, by the CRA. 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. All capital purchases are one-time purchases and are non-recurring. Only the debt service is recurring for capital that is financed.

- **Capital Budgeting Process**

The CIP and capital outlay is an important element in preparing the fiscal year 2015 budget and has occurred in separate actions in past years. The CIP was approved by City Commission on September 29, 2014 while the capital outlay budget from operating funds was approved with the final budget on September 22nd.

The capital budget process for operating is as follows:

- 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.
- The items are evaluated for financing by a capital lease which is usually four year financing. A minimum of \$50,000 in total capital items would be necessary to obtain a capital lease.
- Items are submitted with the operating budget for approval by City Commission.

The capital budget process for the CRA is as follows:

- Projects are determined by the CRA Director and CRA Advisory Board for their compliance to the CRA Plan.
- Preliminary plans are put together for submission to the Advisory Board and finally to the CRA Board.
- Budget for those approved projects are submitted with the CRA's operating budget and approved by City Commission.

The capital budget process for the CIP is as follows:

- 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 compiles 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.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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- The Public Works 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 final CIP is submitted to City Commission for discussion, changes and final approval.

- **Challenges for the funding of capital purchases**

The City's capital needs for operating equipment has increased due to stringent spending in the past few years. New, and additional, equipment and vehicles are needed to continue providing the level of services citizens have come to expect and funding these needs has become a challenge along with the funding of those needs.

### **Funding Options:**

#### Operating Capital Purchases

The first option for funding operating capital purchases/projects, and most desired, is the use of current revenues. This year \$98,000 in capital purchases is budgeted using current revenues, mostly from the water and sewer fund.

The Fund Balance Policy allows for the funding of one-time purchases from funds meeting the requirements in the policy and City Commission approval. In recent years, the City has funded a small portion of the operating capital purchases from fund balance in funds that meet the three month minimum. In the 2015 budget, General Fund's fund balance will fund \$27,000 in capital equipment purchases for office furniture, computer storage, an air conditioning unit, and an employee ID badge machine. Larger, more costly items, will be financed through a capital lease.

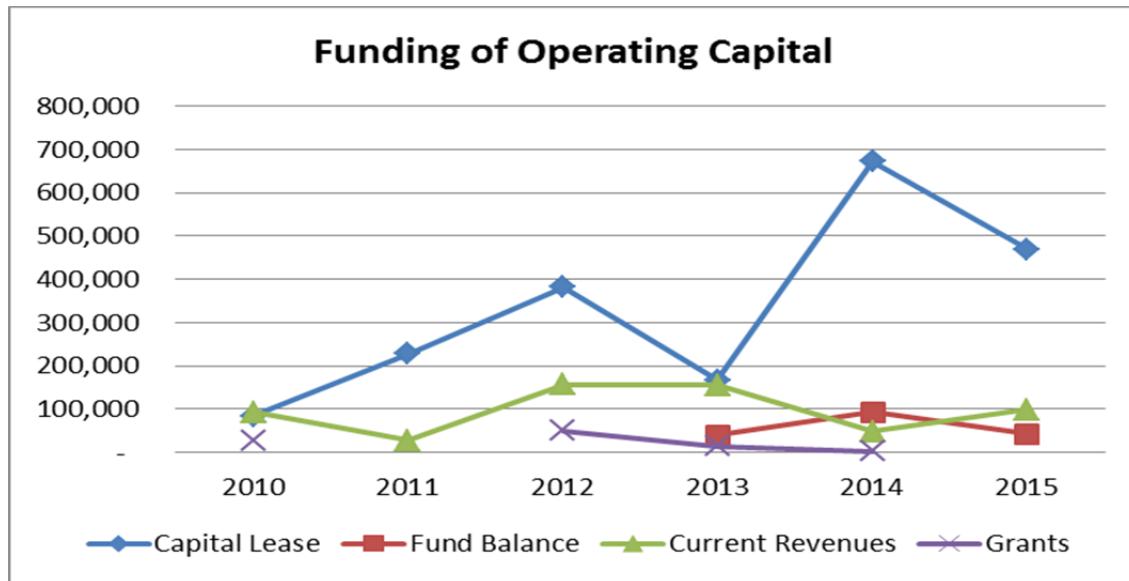
The Debt Policy allows for the use of financing for the funding of projects and equipment purchases meeting specific guidelines. Each year a capital lease is considered for equipment and vehicles and is usually financed over a four-year period. The City has had no choice but to incur additional debt for the larger equipment items needed. A capital lease for police vehicles and radio equipment, loader, traffic control device along with a few smaller items is planned for approximately \$484,000.

Grant funding, when available, are always an option and are constantly sought after. This year no grants were available for operating capital.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

The following graph illustrates funding the City has used since fiscal year 2010:



CIP Projects

As previously stated, funding the CIP has been a challenge for the past few years. Loan funds from the 2007 BOA loan were totally depleted prior to fiscal year 2014 and few grants were available. The City was forced to find more creative means of funding.

As with operating capital, current revenues are the most desirable funding available however, none of the City’s funds were in the position to provide funding from current revenues. In fiscal year 2013, a rate study was completed for the water, sewer and reuse user fees that had not been increased since 2008. The water and sewer user fees were increased in fiscal year 2014 by 15% and will increase again in 2015 by another 15%. The reuse fees were initially increased by 50% and will increase another 33% in 2015. The user fees will then be increased 4% each of the next three years. The increased user fees provided pay-as-you-go funding for most of the utility improvement projects for 2014 and are projected to continue to do so for the remaining years of the ordinance. In fiscal year 2014 most of the projects were not started or completed by the end of the year and are carried forward into 2015. Current revenues projected to be collected in fiscal year 2015 will fund \$1,070,000 in new water, sewer and reuse projects.

The City’s Fund Balance Policy allows unassigned fund balance/unrestricted net position over five months of expenditure budget to be used for capital improvements. However, in the water/sewer fund unrestricted net position was projected to fall below the five month threshold. Resolution 2014-21 was approved to restrict the portion of unrestricted net position in an amount equal to the amount needed to fund the 2014 projects carried forward into 2015. This restriction was placed in the water/sewer, stormwater and reuse funds and totals \$2,732,672.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

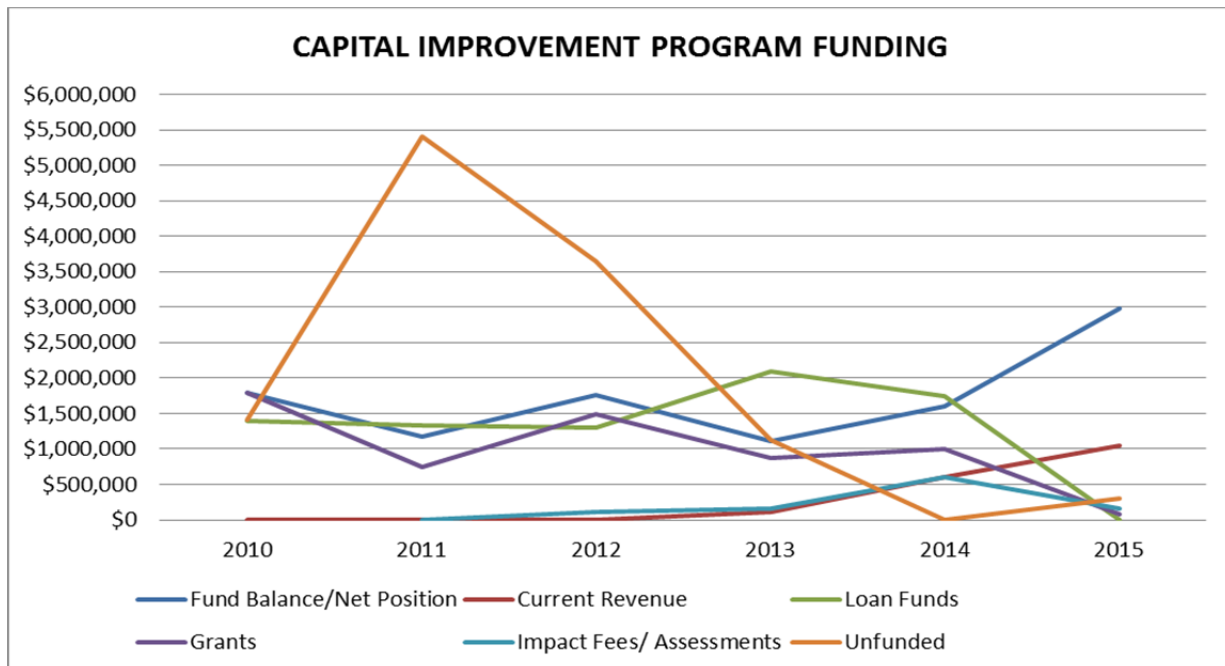
The fiscal year 2014 CIP used most of the useable fund balance over the five month threshold to fund CIP projects such as road, stormwater and reuse projects. This year’s CIP assigns the remaining fund balance over five months from General Fund and Road and Bridge funds. Little fund balance will be available after the 2015 year to fund any additional CIP projects.

The rate study provided for a small loan of \$2.9 million to finance four projects – I&I, equalization basin, chloramines injection system and fire protection upgrades. The equalization basin was delayed until 2018 and a loan of \$1.25 million was obtained late in 2014 to fund the other three projects. These funds will be used as monies carried forward into 2015.

Grant monies have provided greater funding of CIP projects in past years but will only provide \$81,000 this year to complete the ASR Well and fund a small portion of the City Facility Security project. The ASR Well has been funded with a SWFWMD grant for half of the \$2,000,000 cost of this final phase of the project. An assessment of \$166,667 will fund an additional section of 13<sup>th</sup> Avenue between 7<sup>th</sup> and 8<sup>th</sup> Streets. An unpaved, dirt roadway is being used at this time and assessment dollars along with transportation impact fees will fund the completion of the new roadway.

A small portion of the 2015 projects remain unfunded and all are water or sewer projects. User fee revenues will continue to be monitored and analyzed to update projected water, sewer and reuse income for additional funding.

The 2015 CIP is \$3.7 million less than the 2014 CIP as a result of the financial challenges and the completion of the \$2 million ASR project. The following graph depicts the types of funding used for CIP projects since 2010.





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

• **Operating Capital Budget**

The fiscal year 2015 final budget includes the following capital items from the operating budget as itemized below:

Fund/Cost Center	Item Description	Total Budget	Funding			
			Current Revenues	Fund Balance	Capital Lease	Impact Fees
General Fund/Mayor	Office Furniture	4,200	-	4,200	-	-
General Fund/IT	PD Storage (SAN)	16,300	-	16,300	-	-
General Fund/HR	ID Badge Machine	2,500	-	2,500	-	-
General Fund/PD	License Plate Camera	6,000	6,000	-	-	-
General Fund/PD	1 - Chevy Tahoe	43,500	-	-	43,500	-
General Fund/PD	2 - Dodge Chargers	72,000	-	-	72,000	-
General Fund/PD	Radio equipment	62,000	-	-	62,000	-
General Fund/PWA	Large Format Plotter/Printer	5,000	-	-	5,000	-
General Fund/PWA	Wide Format Scanner	10,600	-	-	10,600	-
General Fund/Fleet	Rotary Post Lift	16,000	-	-	16,000	-
General Fund/Parks	Air Conditioning unit	4,000	-	4,000	-	-
General Fund/Parks	Turf Mower	11,000	-	-	11,000	-
General Fund/ Events&Facilities	Improvements to Hidden Lake and Taylor Parks	15,800	-	-	-	15,800
<b>Total General Fund Capital Purchases</b>		<b>268,900</b>	<b>6,000</b>	<b>27,000</b>	<b>220,100</b>	<b>15,800</b>
Road & Bridge/Streets	Shipping container	3,400	3,400	-	-	-
Road & Bridge/Streets	Billy Goat Mower	3,000	3,000	-	-	-
Road & Bridge/Streets	Prismatic Cutter	8,555	8,555	-	-	-
Road & Bridge/Streets	Lightning Loader	223,770	-	-	223,770	-
Road & Bridge/Streets	Traffic Control Device	25,000	-	-	25,000	-
<b>Total Road &amp; Bridge Fund Capital Purchases</b>		<b>263,725</b>	<b>14,955</b>	<b>-</b>	<b>248,770</b>	<b>-</b>
Water & Sewer/Water	Air Compressor	2,500	2,500	-	-	-
Water & Sewer/Water	Bucket For Mini Excavator	3,500	3,500	-	-	-
Water & Sewer/Water	Shipping Container	3,400	3,400	-	-	-
Water & Sewer/Sewer	Push Camera for Vac Truck	11,000	11,000	-	-	-
Water & Sewer/Sewer	Light Bar for vehicle	2,500	2,500	-	-	-
Water & Sewer/WWTP	Upgraded equipment	40,000	40,000	-	-	-
<b>Total Water &amp; Sewer Fund Capital Purchases</b>		<b>62,900</b>	<b>62,900</b>	<b>-</b>	<b>-</b>	<b>-</b>
Stormwater/ Stormwater	Trailer for Bobcat	15,000	-	-	15,000	-
<b>Total Stormwater Fund Capital Purchases</b>		<b>15,000</b>	<b>-</b>	<b>-</b>	<b>15,000</b>	<b>-</b>
<b>Total Capital Purchases from Operating Funds</b>		<b>610,525</b>	<b>83,855</b>	<b>27,000</b>	<b>483,870</b>	<b>15,800</b>

As show above, the capital purchases from operating are funded in different ways. Current revenues fund \$83,855 and are included in the balanced budget. Fund balance is funding \$27,000 and impact fees for parks is funding \$15,800, The planned capital lease for \$483,870 is to be





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

financed for a four year term and adds an estimated \$94,000 in debt service to the budget. The debt service for at least one smaller lease will be completed during 2015 making the net effect of capital leases less than the \$94,000.

• **Capital Projects from CRA**

CRA has developed a CRA plan to outline their direction for funding certain capital projects within the CRA district. The plan includes several projects to improve the City’s appearance, improve and provide additional parks and trails. The projects and the associated 2015 budgets include:

<b>Project Name</b>	<b>FY2013 Actual</b>	<b>FY2014 Projected</b>	<b>FY2015 Budget</b>
Sutton Park	\$ 563,099	\$ 555,287	\$ 181,238
5th Street	226,096	-	-
Martin Luther King Park (MLK)	520,386	1,391,353	-
Linear Trail Park (MMEP)	-	600,000	1,000,000
Riverfront Project	78,552	432,569	-
Riverside Project	3,618	95,207	-
Haben Improvements	-	20,000	20,000
<b>Total CRA Project Budget</b>	<b>1,391,751</b>	<b>3,094,416</b>	<b>1,201,238</b>

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, 5<sup>th</sup> Street, and the Riverfront Projects.

- Lamb/Sutton Park – improvements began in fiscal year 2012. Since then a new entryway to the park bordering 10<sup>th</sup> Avenue, the park’s is now dedication to veterans from all military branches, a roof over the stage area in time for the July 4<sup>th</sup> Celebration and new restrooms have been added making it take on an environmentally “green” feel. This will continue in 2015 with new walking trails.





## CITY OF PALMETTO, FLORIDA 2014-2015 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, and a new “bait shop”

The first round of improvements to the highly used boat ramp area began late in fiscal year 2014 with grants from WCIND and SWFWMD and will include additional ramp and dockage areas, channel dredging, and general beautification of the area.



- 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.

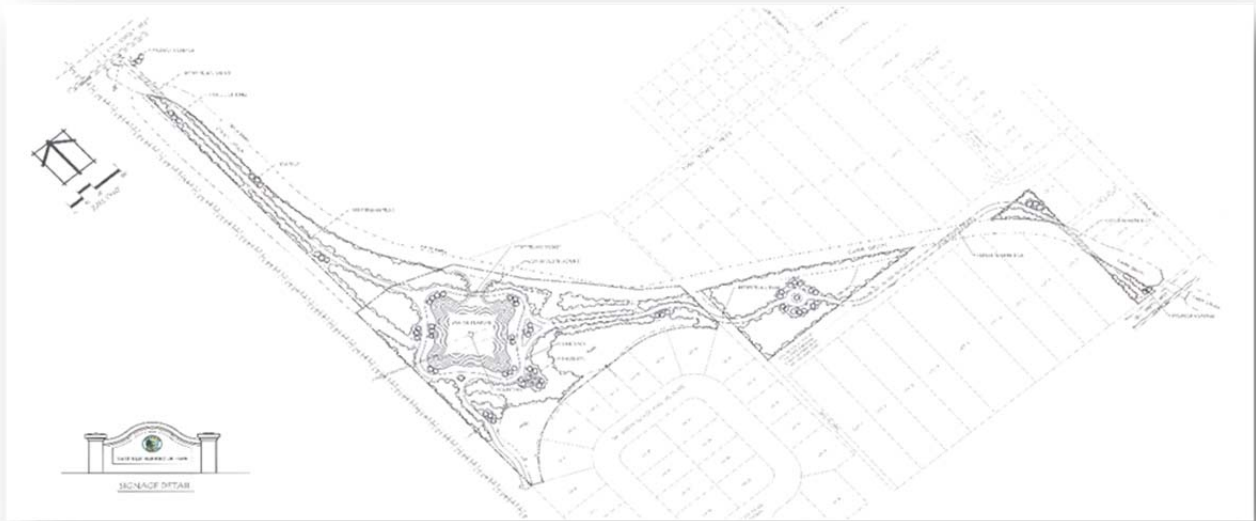






## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

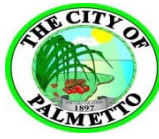
- MLK Park – A new park in Ward I where very few parks exist. Land was purchased in fiscal year 2012 and added to existing parcels to allow area children safe access to the city's newest park. The park will be completed early in 2015 using CRA funding, impact fees, and a SWFWMD grant.



Groundbreaking for the restrooms at Sutton Park in fiscal year 2014. Funded by SWFWMD grant and CRA matching funds.



Groundbreaking for the boat ramp project on the Manatee River September, 2014. Funded by SWFWMD and WCIND grants with CRA matching funds.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCT #</b>	<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>CAPITAL PROJECTS FUND - JOINT PROJECTS - CITY AND CRA - FUND 390</b>						
	<b>BEGINNING FUND BALANCES</b>	<b>19,230</b>	<b>490,931</b>	<b>490,931</b>	<b>243,186</b>	<b>0.00%</b>
	<b>REVENUES/SOURCES</b>					
	Grants	77,626	841,482	218,000	-	-100.00%
	Transfers In	500,000	-	-	-	0.00%
	Funding from Fund Balance	-	-	-	-	-100.00%
	<b>TOTAL REVENUES</b>	<b>577,626</b>	<b>841,482</b>	<b>218,000</b>	<b>-</b>	<b>-100.00%</b>
	<b>EXPENSES</b>					
	Capital Outlay					
	Other	105,925	2,175,950	465,745	-	-100.00%
	<b>TOTAL EXPENDITURES</b>	<b>105,925</b>	<b>2,175,950</b>	<b>465,745</b>	<b>-</b>	<b>-100.00%</b>
	Excess Revenue Over (Under) Expenditures	471,701	(1,334,468)	(247,745)	-	0.00%
	<b>Fund Balance, End of Year</b>	<b>490,931</b>	<b>(843,537)</b>	<b>243,186</b>	<b>243,186</b>	<b>0.00%</b>



**CITY OF PALMETTO  
2015 - 2019 CRA CAPITAL PROJECTS**

Multi-Modal Emphasis Corridor Project

Long Term Goal Achievement:	<b>Appearance</b>	Services	<b>Infrastructure</b>	<b>Safety</b>	<b>Economic Stability</b>	<b>Historic Preservation</b>
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Location:	10th Avenue, Riverside to 17th Street
Department:	Community Redevelopment Agency
Account Number:	190-559-563.0000-1301
Project Code:	1301
Status:	Continuing Project
Project Type:	Non-Recurring Project



<b>Project Description:</b>	Multi-modal roadway and intersection improvements along 10th Avenue (Old Main Street).
<b>Project Justification:</b>	To improve safety of motorists, bicyclists and pedestrians while enhancing the appearance of the roadway and encouraging economic development.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	-	3,000,000	-	1,500,000	-	1,500,000	6,000,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	<b>3,000,000</b>	-	<b>1,500,000</b>	-	<b>1,500,000</b>	<b>6,000,000</b>

FY 2015 Funding Provided By:	CRA Fund	General Fund	Road and Bridge	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	600,000	-	-	-	-	-	600,000
2015 Revenue	400,000	-	-	-	-	-	400,000
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>1,000,000</b>	-	-	-	-	-	<b>1,000,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>	CRA has begun building up project reserve for this project with \$1,000,000 in FY2015. Sarasota/Manatee MPO has awarded phases 2-6 with 2014 Project Rank of "Project partially programmed in production pipeline" with a total of \$2,263,000 funding.
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**CITY OF PALMETTO  
2015 - 2019 CRA CAPITAL PROJECTS**

Sutton Park Upgrades

Long Term Goal Achievement:	<b>Appearance</b>	<b>Services</b>	Infrastructure	<b>Safety</b>	Economic Stability	<b>Historic Preservation</b>
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Location:	Sutton Park
Department:	Community Redevelopment Agency
Account Number:	190-559-563.0000-1104
Project Code:	1104
Status:	Continuing Project
Project Type:	Non-Recurring Project



**Project Description:**  
This project involves improvements/additions to Sutton Park. Previous phases have included adding a pavilion and new bathrooms. Future phases will include a walking path and playground.

**Project Justification:**  
By making these improvements to Sutton Park, the CRA attempts to revitalize downtown by developing parks into central focus that draws people to downtown. Several major festivals have begun to relocate to Palmetto, and the annual 4th of July Festival annually draws in excess of 10,000 people. Sutton Park also strives to honor and celebrate veterans.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	181,238	500,000	-	-	-	-	681,238
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>181,238</b>	<b>500,000</b>	-	-	-	-	<b>681,238</b>

FY 2015 Funding Provided By:	CRA Fund	General Fund	Road and Bridge	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	181,238	-	-	-	-	-	181,238
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>181,238</b>	-	-	-	-	-	<b>181,238</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	3,500	3,500	3,500	3,500	3,500	3,500	21,000
Material & Supplies	21,500	21,500	21,500	21,500	21,500	21,500	129,000
Repair & Maintenance	-	-	-	-	-	-	-
Other	75,000	75,000	75,000	75,000	75,000	75,000	450,000
<b>Totals</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>600,000</b>

**Additional Information:**  
Renovations for the park has allowed the City to host an annual 4th of July concert. Previous years have featured Eddie Money, Village People, Guess Who, Scottie McCreery.



**CITY OF PALMETTO  
2015 - 2019 CRA CAPITAL PROJECTS**

Riverside Boat Ramp

Long Term Goal Achievement:		Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	Riverside Boat Ramp
Department:	Community Redevelopment Agency
Account Number:	190-559-563.0000-1103
Project Code:	1103
Status:	Continuing Project
Project Type:	Non-Recurring Project



<u>Project Description:</u>	The renovation of the Riverside Park boat ramp and basin. This will include extending the boat ramp, channel dredging, new sustainable decking, and new lighting.
<u>Project Justification:</u>	To create additional pedestrian and boat access, stormwater treatment improvement (LID techniques), improved traffic flow and improved aesthetics.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	960,855	-	-	-	-	-	960,855
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>960,855</b>	-	-	-	-	-	<b>960,855</b>

FY 2015 Funding Provided By:	CRA Fund	General Fund	Road and Bridge	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	360,855	-	-	-	-	-	360,855
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	600,000	-	-	-	-	-	600,000
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>960,855</b>	-	-	-	-	-	<b>960,855</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	5,000	5,000	5,000	5,000	-	20,000
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	-	<b>20,000</b>

<u>Additional Information:</u>	Annual park maintenance/landscaping will be needed once the improvements to the park are completed.
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**CITY OF PALMETTO  
2015 - 2019 CRA CAPITAL PROJECTS**

Haben Boulevard Project

Long Term Goal Achievement:		<b>Appearance</b>	Services	Infrastructure	<b>Safety</b>	Economic Stability	<b>Historic Preservation</b>
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Location:	Haben Boulevard
Department:	Community Redevelopment Agency
Account Number:	190-559-563.0000-1107
Project Code:	1107
Status:	Continuing Project
Project Type:	Non-Recurring Project



<b>Project Description:</b>	This project originally consisted of the addition of a roundabout to Haben Boulevard. This current phase will involve improvements to medians.
<b>Project Justification:</b>	To continue improving the safety and appearance of Haben Boulevard, a high traffic corridor through the City.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	20,000	-	-	-	-	-	20,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>20,000</b>	-	-	-	-	-	<b>20,000</b>

FY 2015 Funding Provided By:	CRA Fund	General Fund	Road and Bridge	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	20,000	-	-	-	-	-	20,000
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>20,000</b>	-	-	-	-	-	<b>20,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	2,000	2,000	2,000	2,000	2,000	10,000
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>	<b>10,000</b>

<b>Additional Information:</b>	Annual park maintenance/landscaping will be needed once the improvements to the boulevard are completed.
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CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"The best preparation for tomorrow is to do today's work superbly well"*

*Sir William Osler*



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

### • Capital Improvement Program (CIP)

The fiscal year 2015 Capital Improvement Program (CIP) was approved by City Commission on September 29, 2014 totaling \$4,574,339 for fiscal year 2015 and \$16,778,685 for the five-year period of 2015 through 2019.

The priorities of the City 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 2015 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 incorporates all aspects of the City's long-term goals:

- |                    |  |
|--------------------|--|
| Appearance         | <ul style="list-style-type: none"><li>○ New sidewalk projects</li><li>○ City-wide facilities upgrades</li></ul>  |
| Services           | <ul style="list-style-type: none"><li>○ City-wide Enterprise Software-more efficient service</li><li>○ Palmetto Area Reuse System and 8<sup>th</sup>&amp;9<sup>th</sup> Street Reuse Lines-reuse to additional users</li><li>○ Chloramines Injection System-better tasting water and more efficient service</li><li>○ ASR Well-greater availability of reuse water</li></ul>   |
| Infrastructure     | <ul style="list-style-type: none"><li>○ 13<sup>th</sup> Ave: 7<sup>th</sup> to 8<sup>th</sup> Street-new street</li><li>○ 13<sup>th</sup> Street Drainage Project-create a non-flooding environment</li><li>○ WWTP Expansion, Upgrades and R&amp;R</li><li>○ Water and Sewer Lines R&amp;R</li></ul>   |
| Safety             | <ul style="list-style-type: none"><li>○ New sidewalk projects</li><li>○ Public Works Yard Lighting – safer environment for city employees</li><li>○ Fire protection upgrades-improvements to fire hydrants</li></ul>   |
| Economic Stability | <ul style="list-style-type: none"><li>○ Inflow and Infiltration (I&amp;I) Program - to decrease the amount of treatable substance for the WWTP and thus create higher efficiencies</li><li>○ Palmetto Area Reuse System (PARS) and 8<sup>th</sup> and 9<sup>th</sup> St Reuse Lines-install additional reuse lines to allow services to more customers. This will assist the reuse fund to become self-sustaining and distribute greater amounts of reuse water.</li></ul> |





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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 2015-2019 Capital Improvement Plan was approved by City Commission on September 29, 2014 to include the following for fiscal year 2015:

**Fiscal Year 2015 Capital Improvement Program**

<u>Project Name</u>	<u>FY2014 Budget Carried Forward</u>	<u>FY2015 CIP Budget</u>	<u>Total FY2015 CIP Budget</u>
<b>Road Improvements</b>			
New Sidewalk Projects	\$ 50,000	\$ 65,000	\$ 115,000
13th Ave: 7th to 8th Street	83,333	166,667	250,000
Total Road Improvements	<u>133,333</u>	<u>231,667</u>	<u>365,000</u>
<b>Public Facilities</b>			
City Facility Security	30,000	25,000	55,000
City Wide Facilities Upgrades	70,000	75,000	145,000
Public Works Yard Lighting	20,000	25,000	45,000
City Wide Enterprise Software	27,852	-	27,852
Total Public Facilities	<u>147,852</u>	<u>125,000</u>	<u>272,852</u>
<b>Stormwater Drainage</b>			
TMDL Program	25,000	50,000	75,000
13th Street Drainage Project	550,000	-	550,000
Dredging Projects	10,000	10,000	20,000
Total Stormwater Drainage	<u>585,000</u>	<u>60,000</u>	<u>645,000</u>
<b>Utility Improvements</b>			
Wastewater Treatment Plant (WWTP) Expansion	-	200,000	200,000
WWTP Upgrades	-	200,000	200,000
WWTP R&R	30,000	50,000	80,000
Lift Station Upgrades	-	100,000	100,000
Sewer Lines R&R	-	50,000	50,000
Inflow and Infiltration (I&I) Program	421,422	400,000	821,422
Palmetto Area Reuse System (PARS)	150,000	200,000	350,000
Aquifer Storage Recovery	150,000	-	150,000
Water Lines R&R	84,365	150,000	234,365
Chloramines Injection System	200,000	-	200,000
Fire Protection Upgrades	655,700	-	655,700
8th Street W. and 9th Street W. Reuse Lines	250,000	-	250,000
Total Utility Improvements	<u>1,941,487</u>	<u>1,350,000</u>	<u>3,291,487</u>
<b>Total 2015 CIP</b>	<b><u>\$ 2,807,672</u></b>	<b><u>\$1,766,667</u></b>	<b><u>\$4,574,339</u></b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

<b>ACCOUNT DESCRIPTION</b>	<b>ACTUAL 2013</b>	<b>REVISED BUDGET 2014</b>	<b>ESTIMATED ACTUAL 2014</b>	<b>ADOPTED BUDGET 2015</b>	<b>% CHANGE OF BUDGET</b>
<b>CAPITAL PROJECTS FUND - Fund 301</b>					
<b>BEGINNING FUND BALANCES</b>	<b>1,263,423</b>	<b>435,509</b>	<b>435,509</b>	<b>626,554</b>	<b>43.87%</b>
<b>REVENUES/SOURCES</b>					
Interest Revenue	1,211	-	145	-	0.00%
Grants	-	-	-	6,000	100.00%
Assessments	-	166,667	-	166,667	0.00%
Transfers In	-	520,983	476,150	267,333	-48.69%
Funding from Fund Balance	-	-	-	190,900	0.00%
<b>TOTAL REVENUES</b>	<b>1,211</b>	<b>687,650</b>	<b>476,295</b>	<b>630,900</b>	<b>0.00%</b>
<b>EXPENSES</b>					
Capital Outlay					
Streets	-	337,150	37,150	365,000	8.26%
Other	29,125	389,000	248,100	265,900	-31.65%
Transfers Out	800,000	-	-	-	0.00%
<b>TOTAL EXPENDITURES</b>	<b>829,125</b>	<b>726,150</b>	<b>285,250</b>	<b>630,900</b>	<b>-13.12%</b>
Excess Revenue Over (Under) Expenditures	(827,914)	(38,500)	191,045	-	0.00%
<b>ENDING FUND BALANCES</b>					
Designated/Reserved	435,509	397,009	626,554	626,554	57.82%
Undesignated/Unreserved	-	-	-	-	0.00%
<b>Fund Balance, End of Year</b>	<b>435,509</b>	<b>397,009</b>	<b>626,554</b>	<b>626,554</b>	<b>57.82%</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**2015 - 2019 CAPITAL IMPROVEMENT PLAN  
ATTACHMENT A**

Items in red were included in rate study

Items in green were included in rate study to be funded through debt

Project Description	Supporting Fund	FY2014 PROJECTS CARRIED FORWARD	FY2015 - INCLUDING FY2014 CARRIED FORWARD	FY2016	FY2017	FY2018	FY2019	Total Project Cost
<b>Road Improvements</b>								
1 New Sidewalk Projects 14th Ave & 17th St Intersection	Capital Projects	\$ 50,000	\$ 115,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 65,000	\$ 375,000
2 Improvements	Capital Projects	-	-	-	283,206	-	-	283,206
3 13th Ave 7th to 8th Street Street Paving (W, S & R Water Infrastructure)	Capital/Assessment	83,333	250,000	-	-	-	-	250,000
4	Capital Projects	-	-	100,000	100,000	100,000	100,000	400,000
<b>ROAD IMPROVEMENTS TOTAL</b>		<b>\$ 133,333</b>	<b>\$ 365,000</b>	<b>\$ 165,000</b>	<b>\$ 448,206</b>	<b>\$ 165,000</b>	<b>\$ 165,000</b>	<b>\$ 1,308,206</b>
<b>Public Facilities</b>								
1 City Facility Security	Capital Projects	\$ 30,000	\$ 55,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 25,000	\$ 155,000
2 City Wide Facilities Upgrades	Capital Projects	70,000	145,000	25,000	25,000	25,000	25,000	245,000
3 Public Works Yard Lighting	Capital Projects	20,000	45,000	-	-	-	-	45,000
4 City Wide Integrated Software	Capital Projects	27,852	27,852	-	-	-	-	27,852
5 New Public Works Facility Building	Capital Projects	-	-	-	477,540	3,183,600	-	3,661,140
<b>PUBLIC FACILITIES TOTAL</b>		<b>\$ 147,852</b>	<b>\$ 272,852</b>	<b>\$ 50,000</b>	<b>\$ 527,540</b>	<b>\$ 3,233,600</b>	<b>\$ 50,000</b>	<b>\$ 4,133,992</b>
<b>Stormwater</b>								
1 TMDL Program	Road & Bridge	\$ 25,000	\$ 75,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 275,000
2 13th St. Drainage Project from 25th Ave. W to 28th Ave. W	Road & Bridge	550,000	550,000	-	-	-	-	550,000
3 Dredging Projects	Road & Bridge	10,000	20,000	10,000	10,000	10,000	10,000	60,000
<b>STORMWATER TOTAL</b>		<b>\$ 585,000</b>	<b>\$ 645,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 60,000</b>	<b>\$ 885,000</b>
<b>Utility Improvements</b>								
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	200,000	1,000,000
4 WWTP R&R	Water/Sewer	30,000	80,000	50,000	50,000	50,000	50,000	280,000
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	250,000	450,000
7 I&I Program	Water/Sewer	421,422	821,422	400,000	400,000	400,000	250,000	2,271,422
8 PARS Expansion	Reuse	150,000	350,000	250,000	250,000	250,000	250,000	1,350,000
9 Aquifer Storage Recovery	Reuse	150,000	150,000	-	-	-	-	150,000
10 Water Lines R&R	Water/Sewer	84,365	234,365	150,000	150,000	150,000	250,000	934,365
11 Chloramines Injection System	Water/Sewer & Loan	200,000	200,000	-	-	-	-	200,000
12 Fire Protection Upgrades	Water/Sewer & Loan	655,700	655,700	100,000	100,000	100,000	250,000	1,205,700
13 8th St. W & 9th St. W Ward 2 Reclaim lines.	Water/Sewer Road & Bridge	250,000	250,000	-	-	-	-	250,000
<b>UTILITY IMPROVEMENTS TOTAL</b>		<b>\$ 1,941,487</b>	<b>\$ 3,291,487</b>	<b>\$ 1,360,000</b>	<b>\$ 1,370,000</b>	<b>\$ 2,830,000</b>	<b>\$ 1,600,000</b>	<b>\$ 10,451,487</b>
<b>GRAND TOTAL</b>		<b>\$ 2,807,672</b>	<b>\$ 4,574,339</b>	<b>\$ 1,635,000</b>	<b>\$ 2,405,746</b>	<b>\$ 6,288,600</b>	<b>\$ 1,875,000</b>	<b>\$ 16,778,685</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**2015 - 2019 CAPITAL IMPROVEMENT PLAN  
ATTACHMENT A**

<b>Project Description</b>	<b>Supporting Fund</b>	<b>FY2014 Funding Carried Forward</b>	<b>Current Revenue</b>	<b>City Fund Balance</b>	<b>Grants/ Assessmts</b>	<b>Total Funded Projects</b>	<b>Unfunded</b>	<b>Total FY2015 CIP</b>
<b>Road Improvements</b>								
1 New Sidewalk Projects 14th Ave & 17th St Intersection	Capital Projects	\$ 50,000	\$ -	\$ 65,000	\$ -	\$ 115,000	\$ -	\$ 115,000
2 Improvements	Capital Projects	-	-	-	-	-	-	-
3 13th Ave 7th to 8th Street Street Paving (W, S & R	Capital/Assessment	83,333	-	-	166,667	250,000	-	250,000
4 Water Infrastructure)	Capital Projects	-	-	-	-	-	-	-
<b>ROAD IMPROVEMENTS TOTAL</b>		<b>\$ 133,333</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 166,667</b>	<b>\$ 365,000</b>	<b>\$ -</b>	<b>\$ 365,000</b>
<b>Public Facilities</b>								
1 City Facility Security	Capital Projects	\$ 30,000	\$ -	\$ 19,000	\$ 6,000	\$ 55,000	\$ -	\$ 55,000
2 City Wide Facilities Upgrades	Capital Projects	70,000	-	75,000	-	145,000	-	145,000
3 Public Works Yard Lighting	Capital Projects	20,000	-	25,000	-	45,000	-	45,000
4 City Wide Integrated Software New Public Works Facility	Capital Projects	27,852	-	-	-	27,852	-	27,852
5 Building	Capital Projects	-	-	-	-	-	-	-
<b>PUBLIC FACILITIES TOTAL</b>		<b>\$ 147,852</b>	<b>\$ -</b>	<b>\$ 119,000</b>	<b>\$ 6,000</b>	<b>\$ 272,852</b>	<b>\$ -</b>	<b>\$ 272,852</b>
<b>Stormwater</b>								
1 TMDL Program	Road & Bridge	\$ 25,000	\$ -	\$ 50,000	\$ -	\$ 75,000	\$ -	\$ 75,000
2 13th St. Drainage Project from 25th Ave. W to 28th Ave. W	Road & Bridge	550,000	-	-	-	550,000	-	550,000
3 Dredging Projects	Road & Bridge	10,000	-	10,000	-	20,000	-	20,000
<b>STORMWATER TOTAL</b>		<b>\$ 585,000</b>	<b>\$ -</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 645,000</b>	<b>\$ -</b>	<b>\$ 645,000</b>
<b>Utility Improvements</b>								
1 WWTP Expansion Equalization Basin & Equipment	Water/Sewer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 200,000	\$ 200,000
2 WWTP Upgrades	Water/Sewer & Loan	-	-	-	-	-	-	-
3 WWTP R&R	Water/Sewer	-	200,000	-	-	200,000	-	200,000
4 Lift Station Upgrades	Water/Sewer	30,000	-	-	-	30,000	50,000	80,000
5 Sewer Lines R&R	Water/Sewer	-	100,000	-	-	100,000	-	100,000
6 I&I Program	Water/Sewer	-	20,000	-	-	20,000	30,000	50,000
7 PARS Expansion	Water/Sewer	421,422	400,000	-	-	821,422	-	821,422
8 Aquifer Storage Recovery	Reuse	150,000	180,000	-	-	330,000	20,000	350,000
9 Regional Reuse System (MARS)	Reuse	150,000	-	-	-	150,000	-	150,000
10 Water Lines R&R	Reuse	-	-	-	-	-	-	-
11 Chloramines Injection System	Water/Sewer	84,365	150,000	-	-	234,365	-	234,365
12 Fire Protection Upgrades	Water/Sewer & Loan	200,000	-	-	-	200,000	-	200,000
13 8th St. W & 9th St. W Ward 2 Reclaim lines.	Water/Sewer Road & Bridge	655,700	-	-	-	655,700	-	655,700
		250,000	-	-	-	250,000	-	250,000
<b>UTILITY IMPROVEMENTS TOTAL</b>		<b>\$ 1,941,487</b>	<b>\$ 1,050,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,991,487</b>	<b>\$ 300,000</b>	<b>\$ 3,291,487</b>
<b>GRAND TOTAL</b>		<b>\$ 2,807,672</b>	<b>\$ 1,050,000</b>	<b>\$ 244,000</b>	<b>\$ 172,667</b>	<b>\$ 4,274,339</b>	<b>\$ 300,000</b>	<b>\$ 4,574,339</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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

<b>Fund</b>	<b>Projected Unassigned Fund Balance/ Unrestricted Net Position @ 9/30/2014</b>	<b>1/12 of FY2015 Expenses</b>	<b># of Months of 2015 Expenses</b>	<b>Uncommitted amount over(under) 5 months</b>	<b>Amount Used for Capital Projects</b>	<b>Remaining Months of expenses</b>
General Fund	3,987,623	785,301	5.08	61,118	119,000	4.93
Road and Bridge	785,358	133,406	5.89	118,328	125,000	4.95
Solid Waste	542,972	182,415	2.98	(369,102)	-	2.98
Water and Sewer	1,526,140	457,082	3.34	(759,270)	-	3.34
Stormwater	(146,936)	79,683	(1.84)	(545,353)	-	(1.84)
Reuse	(773,278)	16,733	(46.21)	(856,943)	-	(46.21)

\* Fund Balance in the Road and Bridge Fund is restricted to use for roads, bridges, sidewalks, etc. by statute. For the purpose of this exercise, we will treat the \$785,358 as unassigned.

**Use of Fund Balance for 2015 CIP**

<b>Fund</b>	<b>Project Name</b>	<b>Funding Amount</b>	<b>Amount Available</b>	<b>Unused Amount</b>
<b>To be transferred to other funds:</b>				
General Fund	City Facility Security	19,000		
	Facilities Upgrades	75,000		
	PW Yard Lighting	25,000		
	<b>Total Use of General Fund Fund Balance</b>	<b>119,000</b>	<b>61,118</b>	<b>(57,882)</b>
Road and Bridge	New Sidewalk Projects	65,000		
	TMDL Program	50,000		
	Dredging Projects	10,000		
	<b>Total Use of Road &amp; Bridge Fund Balance</b>	<b>125,000</b>	<b>118,328</b>	<b>(6,672)</b>
Transportation Impact Fees	13th Ave - 7th to 8th St.	83,333	119,965	36,632

**Use of Committed Fund Balance/Restricted Net Position**

<b>Capital Projects Committed Fund Balance (not to exceed)</b>				
	New Sidewalk Projects	50,000		
	City Facility Security	30,000		
	City Wide Facilities Upgrades	70,000		
	Public Works Yard Lighting	20,000		
	City Wide Software	27,852		
	<b>Total Use of Capital Projects Fund Balance</b>	<b>197,852</b>	<b>197,852</b>	<b>-</b>
<b>Water &amp; Sewer Restricted Net Position (not to exceed)</b>				
	WWTP R&R	30,000		
	I&I Program	421,422		
	Water Lines R&R	84,365		
	Chloramines Injection System	200,000		
	Fire Protection Upgrades	655,700		
	<b>Total Use of Water &amp; Sewer Restricted Net Position</b>	<b>1,391,487</b>	<b>1,391,487</b>	<b>-</b>
<b>Stormwater Restricted Net Position (not to exceed)</b>				
	TMDL Program	25,000		
	13th St Drainage	550,000		
	Dredging Projects	10,000		
	<b>Total Use of Stormwater Restricted Net Position</b>	<b>585,000</b>	<b>585,000</b>	<b>-</b>
<b>Reuse Restricted Net Position (not to exceed)</b>				
	PARS Expansion	150,000		
	ASR Well	75,000		
	8th & 9th St West Reclaim Lines	250,000		
	<b>Total Use of Reuse Restricted Net Position</b>	<b>475,000</b>	<b>475,000</b>	<b>-</b>
<b>Total use of City Fund Balance/Net Position and Impact Fees</b>		<b>2,976,672</b>	<b>2,948,750</b>	<b>(27,922)</b>



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

Project Name	Funding Source	Total FY2015 Funded	General	Road & Bridge	Capital Projects Fund	Water/ Sewer Fund	Stormwater Fund	Reuse Fund
<b>REVENUES</b>								
Current budgeted revenues		1,050,000	-	-	-	870,000	-	180,000
Grants		81,000	-	-	6,000	-	-	75,000
Assessments		166,667	-	-	166,667	-	-	-
Transfers-In		327,333	-	-	267,333	-	60,000	-
Funding carried forward from 2014		2,649,339	-	-	190,900	1,398,439	585,000	475,000
Funding from Impact Fees		83,333	-	83,333	-	-	-	-
Funding from Fund Balance		244,000	119,000	125,000	-	-	-	-
<b>TOTAL FROM ALL FUNDING SOURCES</b>		<b>4,601,672</b>	<b>119,000</b>	<b>208,333</b>	<b>630,900</b>	<b>2,268,439</b>	<b>645,000</b>	<b>730,000</b>
<b>EXPENSES</b>								
Transfers-Out		327,333	119,000	208,333	-	-	-	-
<b>Road Improvements</b>								
New Sidewalk Projects	Fund Balance	115,000	-	-	115,000	-	-	-
13th Ave.;7th to 8th Street	Impact Fees/ Assessment	250,000	-	-	250,000	-	-	-
<b>Total Road</b>		<b>365,000</b>	-	-	<b>365,000</b>	-	-	-
<b>Public Buildings</b>								
City Facility Security	Fund Balance	55,000	-	-	55,000	-	-	-
City-wide Facilities								
Upgrades	Fund Balance	145,000	-	-	145,000	-	-	-
Public Works Yard Lighting	Fund Balance	45,000	-	-	45,000	-	-	-
City Wide Enterprise	Impact Fees/ Assessment							
Software	Fund Balance	27,852	-	-	20,900	6,952	-	-
<b>Total Public Buildings</b>		<b>272,852</b>	-	-	<b>265,900</b>	<b>6,952</b>	-	-
<b>Stormwater</b>								
TMDL Program	Fund Balance	75,000	-	-	-	-	75,000	-
13th Street Drainage	Fund Balance	550,000	-	-	-	-	550,000	-
Dredging Projects	Fund Balance	20,000	-	-	-	-	20,000	-
<b>Total Stormwater</b>		<b>645,000</b>	-	-	-	-	<b>645,000</b>	-
<b>Utility Improvements</b>								
WWTP Upgrades	Current Revenues	200,000	-	-	-	200,000	-	-
WWTP Repair and								
Rehabilitation	Current Revenues	30,000	-	-	-	30,000	-	-
Lift Station Upgrades -								
Construction	Current Revenues	100,000	-	-	-	100,000	-	-
Sewer Lines Repair and								
Rehabilitation	Current Revenues	20,000	-	-	-	20,000	-	-
	Current Rev/Loan							
I&I Program - Construction	Funds	821,422	-	-	-	821,422	-	-
PARS Expansion	Impact Fees City	330,000	-	-	-	-	-	330,000
Aquifer Storage Recovery	funds/SWFWMD (ASR) Grant	150,000	-	-	-	-	-	150,000
Water Lines Repair and								
Rehabilitation	Current Revenues	234,365	-	-	-	234,365	-	-
Chloamines Injection								
System	Loan Funds	200,000	-	-	-	200,000	-	-
Fire Protection Upgrades	Loan Funds	655,700	-	-	-	655,700	-	-
8th and 9th Street Reclaim	Impact Fees / Fund Balance	250,000	-	-	-	-	-	250,000
Lines								
<b>Total Utility</b>		<b>2,991,487</b>	-	-	-	<b>2,261,487</b>	-	<b>730,000</b>
<b>Unfunded/Partially Funded Projects</b>								
WWTP Expansion	Unfunded	200,000	-	-	-	200,000	-	-
WWTP R&R	Partial Funding	50,000	-	-	-	50,000	-	-
Sewer Lines R&R	Partial Funding	30,000	-	-	-	30,000	-	-
PARS Expansion	Partial Funding	20,000	-	-	-	-	-	20,000
<b>Total Unfunded Projects</b>		<b>300,000</b>	-	-	-	<b>280,000</b>	-	<b>20,000</b>
<b>TOTAL CAPITAL IMPROVEMENT PLAN</b>		<b>4,574,339</b>	-	-	<b>630,900</b>	<b>2,548,439</b>	<b>645,000</b>	<b>750,000</b>
<b>TOTAL EXPENSES</b>		<b>4,901,672</b>	<b>119,000</b>	<b>208,333</b>	<b>630,900</b>	<b>2,548,439</b>	<b>645,000</b>	<b>750,000</b>
<b>NET CIP EXPENSES</b>		<b>300,000</b>	-	-	-	<b>280,000</b>	-	<b>20,000</b>



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

New Sidewalk Projects

Long Term Goal Achievement:	<b>Appearance</b>	Services	<b>Infrastructure</b>	<b>Safety</b>	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	301-607-663.0000-1430
Project Code:	1430
Status:	Continuing Project
Project Type:	Recurring Project



<b>Project Description:</b>	This project is for replacement and repairs to existing sidewalks and to fill in missing section to create a continuous pedestrian system.
<b>Project Justification:</b>	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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	115,000	65,000	65,000	65,000	65,000	65,000	440,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>115,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>65,000</b>	<b>440,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	50,000	-	-	-	-	50,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	65,000	-	-	-	-	65,000
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>115,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>115,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Additional Information:</b>	An improved sidewalk system should help the City avoid additional litigation regarding pedestrian injuries.
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**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

14th Avenue and 17th Street Intersection Improvements

Long Term Goal Achievement:	Appearance	Services	<b>Infrastructure</b>	Safety	Economic Stability	Historic Preservation
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Location:	14th Ave & 17th Street Intersection
Department:	Public Works
Account Number:	301-607-663.0000-1434
Project Code:	1434
Status:	Continuing Project
Project Type:	Non-Recurring Project



<b>Project Description:</b>	Design and construct Round About at 14th Avenue and 17th Street.
<b>Project Justification:</b>	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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	9,950	-	-	-	9,950
Construction	-	-	273,256	-	-	-	273,256
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	<b>283,206</b>	-	-	-	<b>283,206</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

**No 2015 Funding**

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>





**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

13th Avenue 7th to 8th Street

Long Term Goal Achievement:	Appearance	Services	<b>Infrastructure</b>	Safety	Economic Stability	Historic Preservation
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Location:	13th Ave 7th to 8th Street
Department:	Public Works
Account Number:	301-607-663.0000-1435
Project Code:	1435
Status:	Continuing Project
Project Type:	Non-Recurring Project



<b>Project Description:</b>	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.
<b>Project Justification:</b>	To improve the roadway and potentially replace utilities.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	250,000	-	-	-	-	-	250,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>250,000</b>	-	-	-	-	-	<b>250,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	83,333	-	-	-	83,333
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	166,667	-	-	-	166,667
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	<b>250,000</b>	-	-	-	<b>250,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>	This project is pending resident approval of assessment.
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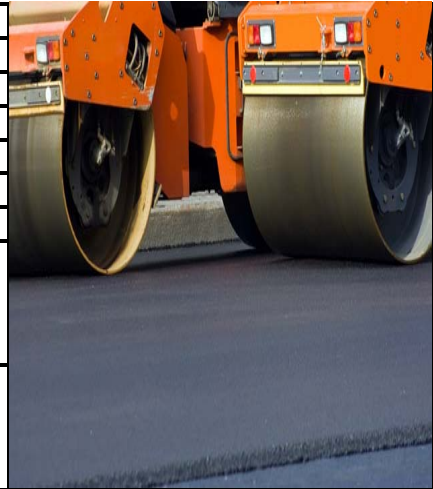


**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Street Paving (Water/Sewer/Reuse Infrastructure)

Long Term Goal Achievement:	<b>Appearance</b>	Services	<b>Infrastructure</b>	<b>Safety</b>	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	301-607-663.0000-1531
Project Code:	1531
Status:	New Project
Project Type:	Recurring Project



<u>Project Description:</u>	The paving, drainage improvement, and striping of City streets, at locations determined annually. Based upon need and location, this project may also include the repair and installation of utility infrastructure.
<u>Project Justification:</u>	To improve the safety and appearance of City streets.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	-	100,000	100,000	100,000	100,000	100,000	500,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

**No 2015 Funding**

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<u>Additional Information:</u>	Improved street paving should reduce the cost in materials and manpower of repairing existing streets. Any cost savings will be put towards the repair and maintenance of other streets in the City.
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**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

City Facility Security

Long Term Goal Achievement:	Appearance	Services	Infrastructure	<b>Safety</b>	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	City Wide
Account Number:	301-601-663.0000-1432
Project Code:	1432
Status:	Continuing Project
Project Type:	Recurring Project



**Project Description:**  
This project involves the installation of further security measures at City Facilities, primarily involving security cameras.

**Project Justification:**  
Provide a security system proposal to improve the physical security environment at the all City Facilities.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	55,000	25,000	25,000	25,000	25,000	25,000	180,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>55,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>180,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	19,000	-	30,000	-	-	-	49,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	6,000	-	-	-	-	-	6,000
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>25,000</b>	<b>-</b>	<b>30,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>55,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Additional Information:**  
The additional security should assist in the prevention and/or identification of theft which should reduce the need to replace equipment.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

City Wide Facility Upgrades

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	City Hall/Public Works Admin/Police
Account Number:	301-601-663.0000-1431
Project Code:	1431
Status:	Continuing Project
Project Type:	Recurring Project



**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 Justification:**  
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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	145,000	25,000	25,000	25,000	25,000	25,000	270,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>145,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>25,000</b>	<b>270,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	70,000	-	-	-	70,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	75,000	-	-	-	-	-	75,000
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>75,000</b>	<b>-</b>	<b>70,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>145,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(5,000)	(30,000)
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(30,000)</b>

**Additional Information:**  
Large scale repairs should reduce smaller repair and maintenance expenses.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Public Works Yard Lighting

Long Term Goal Achievement:	Appearance	Services	Infrastructure	<b>Safety</b>	Economic Stability	Historic Preservation
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Location:	Public Works
Department:	Public Works
Account Number:	301-601-663.0000-1433
Project Code:	1433
Status:	Continuing Project
Project Type:	Recurring Project



**Project Description:**  
Project will include improvements/ upgrades to the lighting within the Public Works Yard.

**Project Justification:**  
Additional lighting will improve employee safety as well as to assist the new proposed security system additions.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	45,000	-	-	-	-	-	45,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>45,000</b>	-	-	-	-	-	<b>45,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	20,000	-	-	-	20,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	25,000	-	-	-	-	-	25,000
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>25,000</b>	-	<b>20,000</b>	-	-	-	<b>45,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	100	100	100	100	100	100	600
<b>Totals</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>100</b>	<b>600</b>

**Additional Information:**  
The lighting will add to the City's utility expenses.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

City Wide Integrated Software

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	City Wide
Account Number:	301-601-664.0000-1470 / 432-601-664.0000-1470
Project Code:	1470
Status:	Continuing Project
Project Type:	Non-Recurring Project



**Project Description:**  
To purchase and implement a city wide integrated software package.

**Project Justification:**  
The City has completed the RFP process, selecting the BS&A. Implementation has continued through the beginning of FY2015, remaining funds will be used for additional training/hardware.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	27,852	-	-	-	-	-	27,852
<b>Totals</b>	<b>27,852</b>	-	-	-	-	-	<b>27,852</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	20,889	6,963	-	-	27,852
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	<b>20,889</b>	<b>6,963</b>	-	-	<b>27,852</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	26,745	26,745	26,745	26,745	26,745	26,745	160,470
<b>Totals</b>	<b>26,745</b>	<b>26,745</b>	<b>26,745</b>	<b>26,745</b>	<b>26,745</b>	<b>26,745</b>	<b>160,470</b>

**Additional Information:**  
Previous Software Maintenance Fee - \$10,000/year.





**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

New Public Works Facility Building

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	Public Works
Department:	Public Works
Account Number:	301-601-664.0000-1439
Project Code:	1439
Status:	Continuing Project
Project Type:	Non-Recurring Project



**Project Description:**  
This project will replace the existing Public Works Facility with a 3 story building.

**Project Justification:**  
A larger building would allow PW Admin, Planning, Building, Parks, Utilities, and Code Enforcement to be under one roof. It would also provide shelter for city crews and their families to ensure that the work force is available in the event of a major hurricane.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	477,540	-	-	-	477,540
Construction	-	-	-	3,183,600	-	-	3,183,600
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	<b>477,540</b>	<b>3,183,600</b>	-	-	<b>3,661,140</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

**No 2015 Funding**

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

**Additional Information:**  
A larger building would potentially increase utility expenses however these would net against savings from energy efficient construction.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Total Maximum Daily Load (TMDL) Program

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	440-640-663.0000-1441
Project Code:	1441
Status:	Continuing Project
Project Type:	Recurring Project



<b>Project Description:</b>
TMDL is the maximum amount of a given pollutant that a water body can absorb and still maintain its designated uses. This project will fund the monitoring of the water quality levels and investigate causes of increased pollutants and mitigation steps.
<b>Project Justification:</b>
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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	75,000	50,000	50,000	50,000	50,000	50,000	325,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>75,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>325,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	25,000	-	25,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	50,000	-	-	-	-	50,000
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	<b>50,000</b>	-	-	<b>25,000</b>	-	<b>75,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>
Once the project is established, ongoing expenses will be funded through the Stormwater operating fund.





**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

13th Street Drainage

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	13th Street from 25th Ave W to 28th Ave W
Department:	Public Works
Account Number:	440-640-663.0000-7568
Project Code:	7568
Status:	Continuing Project
Project Type:	Non-Recurring Project



<b>Project Description:</b>	This projects consists of stormwater improvements and the installation of a Continuous Deflective Separation (CDS) Unit.
<b>Project Justification:</b>	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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	550,000	-	-	-	-	-	550,000
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>550,000</b>	-	-	-	-	-	<b>550,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	550,000	-	550,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	<b>550,000</b>	-	<b>550,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>	Previous attempts to secure funding through CDBG Grant have not been successful. The City has now funded this project entirely through the use of fund balance.
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**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Dredging Projects

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	To Be Determined
Department:	Public Works
Account Number:	440-640-663.0000-1441
Project Code:	1441
Status:	Continuing Project
Project Type:	Recurring Project



**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 Justification:**  
In order to secure additional funding for potential dredging projects engineering plans and permits are required.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	20,000	10,000	10,000	10,000	10,000	10,000	70,000
<b>Totals</b>	<b>20,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>10,000</b>	<b>70,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	10,000	-	10,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	10,000	-	-	-	-	10,000
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>-</b>	<b>10,000</b>	<b>-</b>	<b>20,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Additional Information:**  
None. Project will not be started prior to the establishment of funding.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Wastewater Treatment Plant Expansion

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	1310 28th Avenue West
Department:	Public Works
Account Number:	N/A
Project Code:	N/A
Status:	New Project
Project Type:	Non-Recurring Project



<b>Project Description:</b>	To fund the potential expansion of the Wastewater Treatment Plant.
<b>Project Justification:</b>	Staff is considering options to expand the Wastewater Treatment Plant in the future to ensure optimal performance should the opportunity arise.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	-	-	-	-	-	-	-
Design	-	-	-	-	-	-	-
Other	200,000	-	-	-	-	-	200,000
<b>Totals</b>	<b>200,000</b>	-	-	-	-	-	<b>200,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	200,000	-	-	200,000
<b>Totals</b>	-	-	-	<b>200,000</b>	-	-	<b>200,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>	The effect on the operating budget will be dependent on the option staff decides upon.
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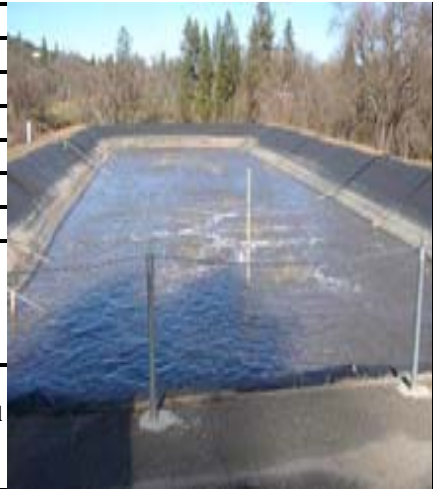


**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Equalization Basin & Equipment

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	1310 28th Avenue West
Department:	Public Works
Account Number:	N/A
Project Code:	N/A
Status:	New Project
Project Type:	Non-Recurring Project



Project Description:	
Project Justification:	To provide a balanced inflow which will stabilize the plant operation over a 24 hour period and the ability to consistently meet our permitted regulatory compliance obligations including prevention of sewer spills.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	60,000	70,000	-	-	-	130,000
Construction	-	-	-	1,530,000	-	-	1,530,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	<b>60,000</b>	<b>70,000</b>	<b>1,530,000</b>	-	-	<b>1,660,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

**No 2015 Funding**

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

Additional Information:	The tank will supply cost savings for electric usage and chemical(s) consumption.
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**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Wastewater Treatment Plant Upgrades

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	1310 28th Avenue West
Department:	Public Works
Account Number:	432-633-663.0000-1527
Project Code:	1527
Status:	Continuing Project
Project Type:	Recurring Project



<b>Project Description:</b>
Upgrades to the Wastewater Treatment Plant on an as needed basis according to consultation with Public Works and Veolia.
<b>Project Justification:</b>
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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,200,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	-	-	-	200,000	-	-	200,000
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>200,000</b>	<b>-</b>	<b>-</b>	<b>200,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Additional Information:</b>
Updated equipment and consolidated panels may result in some utility expense savings.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Wastewater Treatment Plant Repair & Replacement

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	1310 28th Avenue West
Department:	Public Works
Account Number:	432-633-663.0000-1420
Project Code:	1420
Status:	Continuing Project
Project Type:	Recurring Project



<b>Project Description:</b>
Project includes the restoring and rehabilitation of various systems/ components within the WWTP.
<b>Project Justification:</b>
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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	80,000	50,000	50,000	50,000	50,000	50,000	330,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>80,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>330,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	30,000	-	-	30,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	50,000	-	-	50,000
<b>Totals</b>	-	-	-	<b>80,000</b>	-	-	<b>80,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>
By replacing older technology with newer the plant can enjoy savings resulting from energy efficiency.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Lift Station Upgrades

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-1421
Project Code:	1421
Status:	Continuing Project
Project Type:	Recurring Project



<b>Project Description:</b>	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.
<b>Project Justification:</b>	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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>600,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	-	-	-	100,000	-	-	100,000
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	<b>100,000</b>	-	-	<b>100,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>	There will be additional monitoring fees required as well as utility savings from the decreased/more efficient running time.
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**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Sewer Lines Repair and Replace

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-1422
Project Code:	1422
Status:	Continuing Project
Project Type:	Recurring Project



<b>Project Description:</b>
This project includes the cleaning, inspection, and replacement of sewer mains and rehabilitation of manholes throughout the COP.
<b>Project Justification:</b>
As older aspects of the sewer system breakdown, in order to ensure optimal efficiency, the City will repair and replace based upon need.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	50,000	50,000	50,000	50,000	250,000	50,000	500,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>	<b>50,000</b>	<b>500,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	-	-
2015 Revenue	-	-	-	20,000	-	-	20,000
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	30,000	-	-	30,000
<b>Totals</b>	-	-	-	<b>50,000</b>	-	-	<b>50,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>
Preventing large scale disruptions before they happen will save the city in Overtime and equipment costs.





**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Inflow and Infiltration (I&I) Program

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-1423
Project Code:	1423
Status:	Continuing Project
Project Type:	Recurring Project



**Project Description:**  
Upgrades to the City's sewer system to address problems caused by worn manhole covers and unstable infrastructure piping.

**Project Justification:**  
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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	821,422	400,000	400,000	400,000	250,000	250,000	2,521,422
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>821,422</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>250,000</b>	<b>250,000</b>	<b>2,521,422</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	421,422	-	-	421,422
2015 Revenue	-	-	-	400,000	-	-	400,000
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>821,422</b>	<b>-</b>	<b>-</b>	<b>821,422</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Additional Information:**  
A reduction in stormwater flows to the WWTP will result in potential operational savings.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Palmetto Area Reuse System (PARS)

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	460-660-663.0000-1460
Project Code:	1460
Status:	Continuing Project
Project Type:	Recurring Project



<b>Project Description:</b>	This project consists of the installation of reuse lines throughout the City.
<b>Project Justification:</b>	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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	350,000	250,000	250,000	250,000	250,000	250,000	1,600,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>350,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,600,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	150,000	150,000
2015 Revenue	-	-	-	-	-	180,000	180,000
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	20,000	20,000
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>350,000</b>	<b>350,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Additional Information:</b>	Additional lines would increase the customer base resulting in increased revenue partially offset by marginally higher maintenance costs.
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**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Aquifer Storage Recovery (ASR)

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	1310 28th Avenue West
Department:	Public Works
Account Number:	460-660-663.0200-5904 / 460-702-763.0200-5904
Project Code:	5904
Status:	Continuing Project
Project Type:	Non-Recurring Project



**Project Description:**  
The development of an ASR well at the City's Wastewater Treatment Plant.

**Project Justification:**  
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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	150,000	-	-	-	-	-	150,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>150,000</b>	-	-	-	-	-	<b>150,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	150,000	150,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	<b>150,000</b>	<b>150,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

**Additional Information:**  
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.



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Water Lines Repair and Replace

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-1424
Project Code:	1424
Status:	Continuing Project
Project Type:	Recurring Project



<b>Project Description:</b>	This project includes the inspection, and replacement of water main throughout the COP.
<b>Project Justification:</b>	As older aspects of the water system breakdown, in order to ensure optimal efficiency, the City will repair and replace based upon need.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	234,365	150,000	150,000	150,000	250,000	250,000	1,184,365
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>234,365</b>	<b>150,000</b>	<b>150,000</b>	<b>150,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,184,365</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	84,365	-	-	84,365
2015 Revenue	-	-	-	150,000	-	-	150,000
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>234,365</b>	<b>-</b>	<b>-</b>	<b>234,365</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

<b>Additional Information:</b>	Preventing large scale disruptions before they happen will save the city in overtime and equipment costs.
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**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Chloramines Injection System

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-1425
Project Code:	1425
Status:	Continuing Project
Project Type:	Non-Recurring Project



<b>Project Description:</b>	Perform analysis and based upon determination of location install Chloramine Injection System.
<b>Project Justification:</b>	Additional chloramine injected into City Water supply will maintain the quality of water the City provides to its residents.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	200,000	-	-	-	-	-	200,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>200,000</b>	-	-	-	-	-	<b>200,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	200,000	-	-	200,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	<b>200,000</b>	-	-	<b>200,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>



**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

Fire Protection Upgrades

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	City Wide
Department:	Public Works
Account Number:	432-633-663.0000-1426
Project Code:	1426
Status:	Continuing Project
Project Type:	Recurring Project



**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 Justification:**  
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.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	655,700	100,000	100,000	10,000	250,000	250,000	1,365,700
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>655,700</b>	<b>100,000</b>	<b>100,000</b>	<b>10,000</b>	<b>250,000</b>	<b>250,000</b>	<b>1,365,700</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	655,700	-	-	655,700
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>655,700</b>	<b>-</b>	<b>-</b>	<b>655,700</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Additional Information:**  
As the water lines are installed, the City plans to use this opportunity to add Reuse lines funded from the Reuse Department budget.





**CITY OF PALMETTO  
2015 - 2019 CAPITAL IMPROVEMENT PROGRAM**

8th & 9th Street Ward 2 Reclaim Lines

Long Term Goal Achievement:	Appearance	Services	Infrastructure	Safety	Economic Stability	Historic Preservation
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Location:	8th & 9th Street from 14th to 19th Ave
Department:	Public Works
Account Number:	460-660-663.0000-1461
Project Code:	1461
Status:	Continuing Project
Project Type:	Non-Recurring Project



<b>Project Description:</b>	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.
<b>Project Justification:</b>	The City has made a priority of providing reclaimed water to as many residents and businesses as is feasible.

Annual Project Costs:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Engineering	-	-	-	-	-	-	-
Construction	250,000	-	-	-	-	-	250,000
Design	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	<b>250,000</b>	-	-	-	-	-	<b>250,000</b>

FY 2015 Funding Provided By:	General Fund	Road and Bridge	Capital Projects Fund	Water & Sewer	Stormwater	Reuse	Total
2014 Funding	-	-	-	-	-	250,000	250,000
2015 Revenue	-	-	-	-	-	-	-
Fund Balance	-	-	-	-	-	-	-
Grants/Assessments	-	-	-	-	-	-	-
Unidentified	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	<b>250,000</b>	<b>250,000</b>

Operating Budget Impact:	Fiscal Yr. 15	Fiscal Yr. 16	Fiscal Yr. 17	Fiscal Yr. 18	Fiscal Yr. 19	Future	Totals
Personnel	-	-	-	-	-	-	-
Material & Supplies	-	-	-	-	-	-	-
Repair & Maintenance	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
<b>Totals</b>	-	-	-	-	-	-	-

<b>Additional Information:</b>	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.
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## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET



The Aquifer Storage and Recovery Well (ASR Well) was the largest project in the fiscal year 2014 CIP budget and has only a small portion of the project remaining for the 2015 fiscal year. The project is funded through a 50/50 grant from Southwest Florida Water Management District (SWFWMD). This project will allow the City to store excess reclaimed water for distribution during “dry” seasons instead of releasing this water into the bay and become a commodity to the citizens.

The City’s aging sanitary sewer infrastructure has created the need to control its Inflow and Infiltration (I&I) problems. Groundwater entering sanitary sewers through defective pipe joints and broken pipes is called *infiltration*. Storm water entering sanitary sewers from inappropriate connections is called *inflow*. I&I causes the Wastewater Treatment Plant to work much harder to treat the additional influx. The City continues to work toward stopping all I&I problems to make its sewer system and WWTP as efficient as possible.

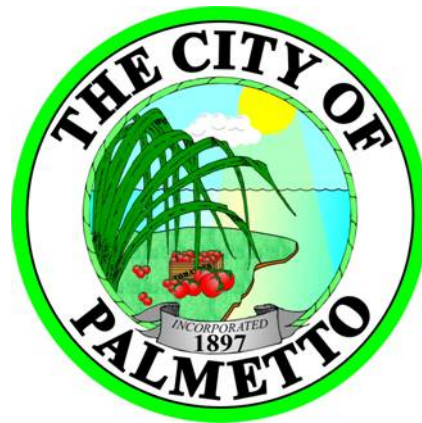






CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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*"Planning without action is futile, action without planning is fatal."*

*Unknown*



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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**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.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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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**djustment – 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.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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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.



## CITY OF PALMETTO, FLORIDA 2014-2015 BUDGET

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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.



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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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.



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

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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.





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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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** – **R**eduction **I**n **F**orce 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.





**CITY OF PALMETTO, FLORIDA  
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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**quest **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**ncr**e**ment **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.



**CITY OF PALMETTO, FLORIDA  
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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.



**CITY OF PALMETTO, FLORIDA  
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<b><u>Acronym</u></b>	<b><u>Description</u></b>
ADA	Americans with Disabilities Act
ADG	American Data Group
AG	Agricultural Museum
AP	Accounts Payable
BOA	Bank of America
BS&A	BS&A Software
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 Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GIS	Global Information System
GPS	Global Positioning System
HRN	Human Resource Network



**CITY OF PALMETTO, FLORIDA  
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<b><u>Acronym</u></b>	<b><u>Description</u></b>
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



CITY OF PALMETTO, FLORIDA  
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*"The best preparation for tomorrow is to do today's work superbly well"*

*Sir William Osler*



**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

At the end of fiscal year 2013, the City chose a new Enterprise Resource Program (ERP) to maintain its financial, operational and capital information. The City had the American Data Group (ADG) software since 2001 and needed to update and upgrade the system to provide better, more complete and more functional software. The BS&A Software was chosen and the implementation began early in fiscal year 2014. Full implementation was complete by September 30, 2014.

Many changes came to the City as a result of changing software including processes, services and structure. The account structure required a change from a 10-digit format to a 13-digit format. To facilitate the transition within the employee ranks of the City, this budget document provides a Crosswalk between the old account numbers and the new. This budget document has been completely converted to the new account structure and the following pages provide the crosswalk for the revenue and expenditure accounts by fund.



**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
<b>Revenue</b>		
001 311 1000	PY 2010 Property Taxes	001-000-311.1000
001 311 1006	PY 2006 Property Taxes	001-000-311.1006
001 311 1007	PY 2007 Property Taxes	001-000-311.1007
001 311 1008	PY 2008 Property Taxes	001-000-311.1008
001 311 1009	PY 2009 Property Taxes	001-000-311.1009
001 311 1010	Current Property Taxes	001-000-311.1010
001 311 1011	PY 2011 Property Taxes	001-000-311.1011
001 311 1012	PY 2012 Property Taxes	001-000-311.1012
001 311 1013	PY 2013 Property Taxes	001-000-311.1013
001 313 1000	Electricity Franchise Fees	001-000-313.1000
001 313 4000	Natural Gas Franchise Fees	001-000-313.4000
001 313 7000	Solid Waste Franchise Fees	001-000-313.7000
001 314 1000	Electric Utility Taxes	001-000-314.1000
001 314 4000	Natural Gas Utility Tax	001-000-314.4000
001 314 7000	Fuel Oil Utility Taxes	001-000-314.7000
001 314 8000	Propane Utility Taxes	001-000-314.8000
001 315 0000	Communications Services Tax	001-000-315.0000
001 316 0000	Local Business Tax	001-000-316.0000
001 316 0500	Local Business Tax Collectd by FLC	001-000-316.0500
001 316 3100	Local Business Tax Penalties	001-000-316.3100
001 321 0100	Occupational Licenses	001-000-321.0100
001 321 0300	Occupational License Flea Market Bk	001-000-321.0300
001 321 0500	Occupational License Collect By FLC	001-000-321.0500
001 321 3100	Occupational Licenses Penalties	001-000-321.3100
001 322 1100	Building Dept/Building Permits	001-000-322.1100
001 322 1700	Building Permits & Inspections	001-000-322.1700
001 323 1000	Electricity Franchise Fee	001-000-323.1000
001 323 4000	Natural Gas Franchise Fee	001-000-323.4000
001 323 7000	Solid Waste Franchise Fees	001-000-323.7000
001 324 1100	Impact Fees - Law (Residential)	001-000-324.1100
001 324 1200	Impact Fees - Law (Commerical)	001-000-324.1200
001 324 6100	Impact Fees - Parks (Residential)	001-000-324.6100
001 324 6200	Impact Fees - Parks (Commerical)	001-000-324.6200
001 324 7100	Impact Fees - General (Residential)	001-000-324.7100
001 324 7200	Impact Fees - General (Commerical)	001-000-324.7200



CITY OF PALMETTO, FLORIDA  
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ACCOUNT NUMBER CROSSWALK

Old Account Number	Account Description	New Account Number
<b>General Fund</b>		
001 325 0900	Spec Assess-Demolition	001-000-325.0900
001 325 1200	Spec Assess-Impact Fees/Misc Genl	001-000-325.1200
001 325 1400	Spec Assess-Cut & Removal	001-000-325.1400
001 329 0100	Building Dept/Admin Fees	001-000-329.0100
001 329 0200	Land Use & Development Fee	001-000-329.0200
001 329 0300	Building Permit Surcharge	001-000-329.0300
001 331 2000	Federal Grants/Justice Blk Grant	001-000-331.2000
001 331 2006	Dept of Justice-Radio Grant	001-000-331.2006
001 331 2100	Federal Grants/Fema Grant Reimb	001-000-331.2100
001 331 2400	Grant/Bulletproof Vests	001-000-331.2400
001 331 2400 9006	Bulletproof Vest Grant	001-000-331.2400-9006
001 331 2400 9012	PD Radio Encryption Project Grant	001-000-331.2400-9012
001 331 2400 9016	PD In-Car Technology Grant	001-000-331.2400-9016
001 331 2400 9017	PD Rapid ID/Interview Rm Revenue	001-000-331.2400-9017
001 331 2400 9018	PD License Plate Reader Program	001-000-331.2400-9018
001 331 2400 9020	DHSMV Safety Data Imprvmt Grant	001-000-331.2400-9020
001 335 1200	State Revenue Sharing Proceeds	001-000-335.1200
001 335 2100	State Revenue Sharing Proceeds	001-000-335.2100
001 335 4000	Mobile Home Licenses	001-000-335.4000
001 335 4100	State Rev/Mtr Fuel Tx Ref	001-000-335.4100
001 335 5000	State Rev/Alcohol Bev Lic	001-000-335.5000
001 335 8000	State Rev/LG Half Cent Sales	001-000-335.8000
001 337 4000 1627	FMIT Safety Grant Lighting	001-000-337.4000-1627
001 341 0221	CRA Reimbursement - PD	001-000-341.0221
001 341 1000	AG Museum Insurance Reimb.	001-000-341.1000
001 341 2000	Attorney Fees Pass Thru Revenue	001-000-341.2000
001 341 2100	Engineering Fees Pass Thru Revenue	001-000-341.2100
001 341 2150	Legal Ads Pass Thru Revenue	001-000-341.2150
001 341 2200	Zoning Fees/Variances	001-000-341.2200
001 341 2500	Cell Phone Reimbursement	001-000-341.2500
001 341 3000	Notary Fee	001-000-341.3000
001 341 3200	Reproduction-Map&Publications	001-000-341.3200
001 341 3224	Building Maps/Reproduction	001-000-341.3224
001 341 4100	Recording Fees	001-000-341.4100
001 341 9023	Abandoned/Vacant Prop Registration	001-000-341.9023
001 341 9500	Candidate Qualifying Revenue	001-000-341.9500





**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
001 341 9521	PBA Administrative Fee	001-000-341.9521
001 341 9550	Political Sign Revenue	001-000-341.9550
001 342 0400	Fingerprint/Copying/IDs-PD	001-000-342.0400
001 342 2010	Sch Resrc Offr:Man Sch Bd	001-000-342.2010
001 342 9010	Sch Resrc Offr:Man Sch for Arts	001-000-342.9010
001 343 2000	FDOT/Median Landscaping	001-000-343.2000
001 343 2010	FDOT/Signalization Contract	001-000-343.2010
001 343 2020	FDOT/Lighting Contract	001-000-343.2020
001 343 8200	Locate Cemetery Spaces	001-000-343.8200
001 347 4500	Culture/Recreation-July 4th Celebra	001-000-347.4500
001 347 4550	Culture/Recreation-Sponsorship	001-000-347.4550
001 347 4551	Culture/Recreation-Tomato Sponsor	001-000-347.4551
001 347 4600	Culture/Recreation-July4th Firewo	001-000-347.4600
001 351 1100	Jdgmt-Fines/Forfeiture-Crimnl(009)	001-000-351.1100
001 351 2100	Judgements-Fines/Contraband(629)	001-000-351.2100
001 351 2125	Judgements And Fines-(629)	001-000-351.2125
001 351 3000	Jdgmt-Fines/Law Enforcmt Education	001-000-351.3000
001 351 3521	Special Investigation Account	001-000-351.3521
001 354 1000	Violation-Local Ordinance	001-000-354.1000
001 354 2500	Violation-Local Ord/Code Enfrcmt	001-000-354.2500
001 354 2550	Violation Lot Clearing - Pass Thru	001-000-354.2550
001 358 2025	Assets Seized by PD	001-000-358.2025
001 359 0300	PD Abandoned Property	001-000-359.0300
001 359 1000	Traffic Infractions	001-000-359.1000
001 359 2000	Forfeits/Restitution	001-000-359.2000
001 361 0023	Justice Dept Grant Interest	001-000-361.0023
001 361 0025	Spec Law Enforcmt Interest Earnings	001-000-361.0025
001 361 0071	Publty&Advertising Interest Earning	001-000-361.0071
001 361 0100	Investment Earnings-Interest	001-000-361.0100
001 361 0200	Interest Rev - Impact Fees	001-000-361.0200
001 361 0800	Spec Assmt Interest	001-000-361.0800
001 361 0900	A/R Interest Charges	001-000-361.0900
001 361 2023	Investment Earnings	001-000-361.2023
001 361 9000	Int Rev-BOA Loan	001-000-361.9000
001 361 9100	Int Rev-BOA Lease	001-000-361.9100
001 362 1000	Special Function Rev - Parks	001-000-362.1000



**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
001 362 2000	Rents - Cell Tower (Non Taxable)	001-000-362.2000
001 362 4000	Rents-Heritage Park Taxable	001-000-362.4000
001 362 4100	Rents-Park -Taxable	001-000-362.4100
001 362 4300	Rents-Submerged Land	001-000-362.4300
001 362 4900	Rents-Green Bridge-Concession	001-000-362.4900
001 362 5000	Rents-Banners/Signage	001-000-362.5000
001 362 7300	Commissions-Coin Telephone	001-000-362.7300
001 362 8900	Rent-Billboard (CBS)	001-000-362.8900
001 362 9900	Rents-Other Rents Taxable	001-000-362.9900
001 363 0900	Spec Assess-Demolition	001-000-363.0900
001 363 1200	Spec Assess-Impact Fees/Misc Genl	001-000-363.1200
001 363 1400	Spec Assess-Cut & Removal	001-000-363.1400
001 364 4100	Disposition Of Assets	001-000-364.4100
001 364 5000	Sales of Scrap Materials	001-000-364.5000
001 366 0026	PD Special Programs	001-000-366.0026
001 366 9100	Contributions-Private Sources	001-000-366.9100
001 367 0100	Building Dept/Admin Fees	001-000-367.0100
001 369 0200	Other Misc Rev/Srv Fire District	001-000-369.0200
001 369 0400	Other Misc Rev/EMS-Manatee County	001-000-369.0400
001 369 0900	Other Misc Rev/Refund Exp-CurrentYr	001-000-369.0900
001 369 1700	Other Misc Rev/NSF Check Charges	001-000-369.1700
001 369 3099	Tree/Landscape Revenue - Reserve	001-000-369.3099
001 369 6800	Other Misc Rev/Refund Exp	001-000-369.6800
001 369 7400	Other Misc Rev/Insurance Reimb	001-000-369.7400
001 369 7401	Other Misc Rev/Ins Premium Reimb	001-000-369.7401
001 369 8000	Unclassified Revenue	001-000-369.8000
001 369 8001	Over/Short Cash	001-000-369.8001
001 369 8002	Over/Short Central Stores Inventory	001-000-369.8002
001 369 8003	Over/Short Shop Materials	001-000-369.8003
001 369 8004	Over/Short Inventory Fuel	001-000-369.8004
001 369 9000	Cemetery Spaces	001-000-369.9000
001 369 9521	PD Take Home Vehicle Reimbursement	001-000-369.9521
001 381 7065	Transfer-In From Trailer Park Fund	001-000-381.7065
001 381 8212	Transfer-In from CRA Fund	001-000-381.8212
001 382 0010	Building Dept Transfer for Admin	001-000-382.0010
001 382 3010	Transfer In from Capital Projects	001-000-382.3010



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ACCOUNT NUMBER CROSSWALK

Old Account Number	Account Description	New Account Number
<b>General Fund</b>		
001 382 3070	Transfer-In from Road&Bridge/Street	001-000-382.3070
001 382 4030	Transfer-In from Solid Waste Fund	001-000-382.4030
001 382 4321	Transfer-In from Water & Sewer Fund	001-000-382.4321
001 382 4400	Transfer-In from Stormwater Fund	001-000-382.4400
001 382 4600	Transfer-In from Reuse Water Fund	001-000-382.4600
001 382 6100	Transfer-In from Agency Funds	001-000-382.6100
001 383 7000	Capital Lease Inception	001-000-383.7000
001 399 0000	Funding from FB for Outst Enc	001-000-399.0000
001 399 0001	Funding from Fund Bal - Contingency	001-000-399.0001
001 399 0002	Funding from Equity - Bonus	001-000-399.0002
001 399 0521	Funding from Fund Balance - PD	001-000-399.0521
001 399 0540	Funding from Equity - PW	001-000-399.0540
001 399 6000	Funding from Fund Balance - Capital	001-000-399.6000
001 399 7524	Funding from Bldg Dept Reserves	001-000-399.7524
001 399 7525	Funding from Law Enforcement Resrv	001-000-399.7525
001 399 7572	Funding from Tree/Landscape Reserve	001-000-399.7572
001 399 9301	Funding from Equity - Cap Prjs	001-000-399.9301
001 399 9460	Funding from Equity - ASR	001-000-399.9460
001 399 9512	Funding from Impact Fees - GG	001-000-399.9512
001 399 9514	Funding from FB - Attorney	001-000-399.9514
001 399 9521	Funding from Impact Fees - PD	001-000-399.9521
001 399 9572	Funding from Impact Fees - Parks	001-000-399.9572
<b>Expenses</b>		
<b>Mayor and Commission</b>		
001 511 1201	Regular Salaries	001-511-512.0100
001 511 1401	Overtime	001-511-514.0100
001 511 1520	Vehicle Allowance	001-511-515.2000
001 511 2101	FICA Taxes	001-511-521.0100
001 511 2221	Retirement General Employee	001-511-522.2100
001 511 2301	Health Insurance	001-511-523.0100
001 511 2302	Health Insurance -Dependent Subsidy	001-511-523.0200
001 511 2303	Life Insurance & EAP	001-511-523.0300
001 511 2401	Workers' Compensation	001-511-524.0100
001 511 3103	Membership Dues	001-511-531.0300



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

ACCOUNT NUMBER CROSSWALK

Old Account Number	Account Description	New Account Number
<b>General Fund</b>		
001 511 3116	Contract Serv	001-511-531.1600
001 511 3424	Election Exp	001-511-534.2400
001 511 4051	Travel and Per Diem	001-511-540.5100
001 511 4111	Communications	001-511-541.1100
001 511 4512	Insurance	001-511-545.1200
001 511 4634	Repair & Maintenance	001-511-546.3400
001 511 4751	Printing and Binding	001-511-547.5100
001 511 5112	Office Supplies	001-511-551.1200
001 511 5223	Operating Expenses	001-511-552.2300
001 511 5242	Small Tools/Equipment	001-511-552.4200
001 511 5401	Non-Capitalized Equipment	001-511-554.0100
001 511 5513	Technical/Training	001-511-555.1300
001 511 6200	City Hall Building	001-511-562.0000
001 511 6401	Machinery and Equipment	001-511-564.0100
001 511 6402	Office Furniture	001-511-564.0200
<b>City Clerk</b>		
001 512 1101	Executive Salaries	001-512-511.0100
001 512 1201	Regular Salaries	001-512-512.0100
001 512 1401	Overtime	001-512-514.0100
001 512 2101	FICA Taxes	001-512-521.0100
001 512 2221	Retirement General Employee	001-512-522.2100
001 512 2301	Health Insurance	001-512-523.0100
001 512 2302	Health Insurance -Dependent Subsidy	001-512-523.0200
001 512 2303	Life Insurance & EAP	001-512-523.0300
001 512 2401	Workers' Compensation	001-512-524.0100
001 512 3101	Consulting	001-512-531.0100
001 512 3103	Membership Dues	001-512-531.0300
001 512 3116	Contract Services	001-512-531.1600
001 512 3120	Engineering Fees	001-512-531.2000
001 512 3201	Audit Services	001-512-532.0100
001 512 4051	Travel and Per Diem	001-512-540.5100
001 512 4111	Communications	001-512-541.1100
001 512 4212	Postage/Mailing Service	001-512-542.1200
001 512 4300	Utility Services	001-512-543.0000
001 512 4405	Operating Lease	001-512-544.0500



**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
001 512 4512	Insurance	001-512-545.1200
001 512 4599	Insurance Contingency	001-512-545.9900
001 512 4634	Repair & Maintenance	001-512-546.3400
001 512 4640	Vehicle Repair & Maintenance	001-512-546.4000
001 512 4751	Printing and Binding	001-512-547.5100
001 512 4891	Promotional Advertising	001-512-548.9100
001 512 4901	Repurchase of Cemetery Spaces	001-512-549.0100
001 512 4930	Sales Tax	001-512-549.3000
001 512 4990	Tax Increment Funds to CRA	001-512-549.9000
001 512 4996	Bank Service Charges	001-512-549.9600
001 512 5112	Office Supplies	001-512-551.1200
001 512 5200	Hurricane materials/supplies	001-512-552.0000
001 512 5215	Fuel and Lubricants	001-512-552.1500
001 512 5223	Operating Expenses	001-512-552.2300
001 512 5242	Small Tools/Equipment	001-512-552.4200
001 512 5271	Fairs & Festivals	001-512-552.7100
001 512 5275	Hurricane Emergency Fund	001-512-552.7500
001 512 5401	Non-Capitalized Equipment	001-512-554.0100
001 512 5412	Publications	001-512-554.1200
001 512 5513	Technical/Training	001-512-555.1300
001 512 5599	Tuition Reimbursement	001-512-555.9900
001 512 6100	Land for City	001-512-561.0000
001 512 6200	BUILDING	001-512-562.0000
001 512 6300	Imprvmts not Buildings	001-512-563.0000
001 512 6401	Machnry&Equipmt	001-512-564.0100
001 512 6402	Office Furniture	001-512-564.0200
001 512 6449	CH Capital Leases	001-512-564.4900
001 512 7101	Principal - Lease	001-512-571.0100
001 512 7104	Princ-BOA Loan 2004	001-512-571.0400
001 512 7105	Princ-BOA Loan 2005	001-512-571.0500
001 512 7107	Princ-BOA Loan 2007	001-512-571.0700
001 512 7201	Interest - Lease	001-512-572.0100
001 512 7204	Int Exp-BOA Loan 2004	001-512-572.0400
001 512 7205	Int Exp-BOA Loan 2005	001-512-572.0500
001 512 7207	Int Exp-BOA Loan 2007	001-512-572.0700
001 512 7305	New Debt Service	001-512-573.0500



**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
001 512 9101	TRANSFER TO CAPITAL PROJECTS	001-512-591.0100
001 512 9301	Transfer to Cap Projects - Imp Fees	001-512-593.0100
001 512 9460	Transfer to Reuse - ASR Well	001-512-594.6000
<b>Information Technology</b>		
001 513 1201	Regular Salaries	001-513-512.0100
001 513 1401	Overtime	001-513-514.0100
001 513 2101	FICA Taxes	001-513-521.0100
001 513 2221	Retirement General Employee	001-513-522.2100
001 513 2301	Health Insurance	001-513-523.0100
001 513 2302	Health Insurance -Dependent Subsidy	001-513-523.0200
001 513 2303	Life Insurance & EAP	001-513-523.0300
001 513 2401	Workers' Compensation	001-513-524.0100
001 513 3101	Consulting	001-513-531.0100
001 513 4051	Travel and Per Diem	001-513-540.5100
001 513 4111	Communications	001-513-541.1100
001 513 4512	Insurance	001-513-545.1200
001 513 4634	Repair & Maintenance	001-513-546.3400
001 513 4751	Printing and Binding	001-513-547.5100
001 513 5112	Office Supplies	001-513-551.1200
001 513 5223	Operating Expenses	001-513-552.2300
001 513 5223 8212	Operating Expenses - CRA Sub Plan	001-513-552.2300-8212
001 513 5242	Small Tools/Equipment	001-513-552.4200
001 513 5401	Non-Capitalized Equipment	001-513-554.0100
001 513 5413	Technical/Training	001-513-554.1300
001 513 5513	Technical/Training	001-513-555.1300
001 513 6300	Imprvmts not Buildings	001-513-563.0000
001 513 6401	Machinery and Equipment	001-513-564.0100
001 513 6449	Capital Lease Inception	001-513-564.4900
001 513 7101	Princ - Lease	001-513-571.0100
001 513 7201	Int Exp - Lease	001-513-572.0100
<b>City Attorney</b>		
001 514 2303	Life Insurance & EAP	001-514-523.0300
001 514 3106	Attorney Fees-Contracted Services	001-514-531.0600
001 514 3107	Attorney Fees-Litigation	001-514-531.0700



**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
001 514 3108	Attorney Fees-Pass Thru	001-514-531.0800
001 514 3109	Attorney Fees - PD	001-514-531.0900
001 514 3120	Special Consultant	001-514-531.2000
001 514 4051	Travel and Per Diem	001-514-540.5100
001 514 5223	Operating Expenses - Litigation	001-514-552.2300
001 514 5513	Technical/Training	001-514-555.1300
<b>Finance</b>		
001 515 1201	Regular Salaries	001-515-512.0100
001 515 1401	Overtime	001-515-514.0100
001 515 2101	FICA Taxes	001-515-521.0100
001 515 2221	Retirement General Employee	001-515-522.2100
001 515 2301	Health Insurance	001-515-523.0100
001 515 2302	Health Insurance -Dependent Subsidy	001-515-523.0200
001 515 2303	Life Insurance & EAP	001-515-523.0300
001 515 2401	Workers' Compensation	001-515-524.0100
001 515 3101	Consulting	001-515-531.0100
001 515 3103	Membership Dues	001-515-531.0300
001 515 3116	Contract Services	001-515-531.1600
001 515 3201	Audit Services	001-515-532.0100
001 515 4051	Travel and Per Diem	001-515-540.5100
001 515 4405	Operating Lease	001-515-544.0500
001 515 4512	Insurance	001-515-545.1200
001 515 4634	Repair & Maintenance	001-515-546.3400
001 515 4751	Printing and Binding	001-515-547.5100
001 515 4930	Sales Tax	001-515-549.3000
001 515 5112	Office Supplies	001-515-551.1200
001 515 5223	Operating Expenses	001-515-552.2300
001 515 5239	Safety Program Expense	001-515-552.3900
001 515 5242	Small Tools/Equipment	001-515-552.4200
001 515 5251	Uniform Purchases and Cleaning	001-515-552.5100
001 515 5401	Non-Capitalized Equipment	001-515-554.0100
001 515 5412	Publications	001-515-554.1200
001 515 5513	Technical/Training	001-515-555.1300
001 515 6401	Machinery and Equipment	001-515-564.0100



**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
<b>Human Resources</b>		
001 516 1201	Regular Salaries	001-516-512.0100
001 516 1401	Overtime	001-516-514.0100
001 516 2101	FICA Taxes	001-516-521.0100
001 516 2221	Retirement General Employee	001-516-522.2100
001 516 2301	Health Insurance	001-516-523.0100
001 516 2302	Health Insurance -Dependent Subsidy	001-516-523.0200
001 516 2303	Life Insurance & EAP	001-516-523.0300
001 516 2401	Workers' Compensation	001-516-524.0100
001 516 2500	Unemployment expense	001-516-525.0000
001 516 3103	Membership Dues	001-516-531.0300
001 516 3106	Attorney Fees	001-516-531.0600
001 516 3116	Contract Services	001-516-531.1600
001 516 3421	Pre-employment testing	001-516-534.2100
001 516 4051	Travel and Per Diem	001-516-540.5100
001 516 4111	Communication	001-516-541.1100
001 516 4512	Insurance	001-516-545.1200
001 516 4634	Repair & Maintenance	001-516-546.3400
001 516 4751	Printing and Binding	001-516-547.5100
001 516 4891	Promotional Advertising	001-516-548.9100
001 516 5112	Office Supplies	001-516-551.1200
001 516 5223	Operating Expenses	001-516-552.2300
001 516 5242	Small Tools/Equipment	001-516-552.4200
001 516 5251	Uniform Purchases and Cleaning	001-516-552.5100
001 516 5401	Non-Capitalized Equipment	001-516-554.0100
001 516 5412	Publications	001-516-554.1200
001 516 5513	Technical/Training	001-516-555.1300
001 516 6401	Machinery and Equipment	001-516-564.0100
<b>Police Department</b>		
001 521 1101	Executive Salaries	001-521-511.0100
001 521 1201	Regular Salaries	001-521-512.0100
001 521 1202	Sworn Officer's Wages	001-521-512.0200
001 521 1301	Part Time Wages	001-521-513.0100
001 521 1302	School Crossing Guards	001-521-513.0200
001 521 1401	Overtime - Regular	001-521-514.0100





**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
001 521 1402	Overtime - Holiday	001-521-514.0200
001 521 1510	Incentive Payments to Officers	001-521-515.1000
001 521 1521	Clothing Allowance - Taxable	001-521-515.2100
001 521 2101	FICA Taxes	001-521-521.0100
001 521 2221	Retirement General Employee	001-521-522.2100
001 521 2224	Retirement Sworn	001-521-522.2400
001 521 2301	Health Insurance	001-521-523.0100
001 521 2302	Health Insurance -Dependent Subsidy	001-521-523.0200
001 521 2303	Life Insurance & EAP	001-521-523.0300
001 521 2401	Workers' Compensation	001-521-524.0100
001 521 3101	Consulting	001-521-531.0100
001 521 3101 8212	Consulting - CRA Sub Plan	001-521-531.0100-8212
001 521 3103	Membership Dues	001-521-531.0300
001 521 3106	Attorney Fees	001-521-531.0600
001 521 3116	Contract Services	001-521-531.1600
001 521 3120	Engineering Fees	001-521-531.2000
001 521 3121	Employee Testing	001-521-531.2100
001 521 3125	Legal Fees - PD Forfeitures	001-521-531.2500
001 521 3421	Employee Testing	001-521-534.2100
001 521 3521	Special Investigation Account	001-521-535.2100
001 521 4051	Travel and Per Diem	001-521-540.5100
001 521 4051 8212	Travel and Per Diem - CRA Sub Plan	001-521-540.5100-8212
001 521 4111	Communications	001-521-541.1100
001 521 4111 8212	Communications - CRA Sub Plan	001-521-541.1100-8212
001 521 4212	Postage/Mailing Service	001-521-542.1200
001 521 4300	Utility Services	001-521-543.0000
001 521 4405	Operating Lease	001-521-544.0500
001 521 4512	Insurance	001-521-545.1200
001 521 4599	Insurance Contingency	001-521-545.9900
001 521 4613	General Maintenance	001-521-546.1300
001 521 4634	Repair & Maintenance	001-521-546.3400
001 521 4634 8212	Repair & Maintenance - CRA Sub Plan	001-521-546.3400-8212
001 521 4640	Vehicle Repair & Maintenance	001-521-546.4000
001 521 4640 8212	Vehicle Repair & Maint - CRA Plan	001-521-546.4000-8212
001 521 4751	Printing and Binding	001-521-547.5100
001 521 4751 8212	Printing and Binding - CRA Sub Plan	001-521-547.5100-8212



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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>				<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>					
001	521	4904	8212	Partnership/Sponsorship - CRA Plan	001-521-549.0400-8212
001	521	5112		Office Supplies	001-521-551.1200
001	521	5200		Hurricane Supplies	001-521-552.0000
001	521	5215		Fuel and Lubricants	001-521-552.1500
001	521	5215	8212	Fuel and Lubricants - CRA Sub Plan	001-521-552.1500-8212
001	521	5223		Operating Expenses	001-521-552.2300
001	521	5224		Vehicle Fuel & Supplies	001-521-552.2400
001	521	5225		Spec Fund-Operating Supplies	001-521-552.2500
001	521	5226		PD Special Programs	001-521-552.2600
001	521	5242		Small Tools/Equipment	001-521-552.4200
001	521	5242	8212	Small Tools/Equip - CRA Sub Plan	001-521-552.4200-8212
001	521	5242	9006	Small Tool/Equip Bulletproof Vest	001-521-552.4200-9006
001	521	5251		Uniform Purchases and Cleaning	001-521-552.5100
001	521	5252		Clothing Allowance	001-521-552.5200
001	521	5260		Canine Supplies	001-521-552.6000
001	521	5401		Non-Capitalized Equipment	001-521-554.0100
001	521	5403		GRANT-Bulletproof Vests	001-521-554.0300
001	521	5412		Publications	001-521-554.1200
001	521	5414		Accreditation	001-521-554.1400
001	521	5421		Non Cap Equipment -Spec Investigate	001-521-554.2100
001	521	5422		Membership Fees	001-521-554.2200
001	521	5425		Spec-Fund Non Capitalized Asset	001-521-554.2500
001	521	5513		Technical/Training	001-521-555.1300
001	521	5513	8212	Technical/Training - CRA Sub Plan	001-521-555.1300-8212
001	521	6200		Building Capital Improvements	001-521-562.0000
001	521	6401		Machinery and Equipment	001-521-564.0100
001	521	6401	8212	Machinery/Equip - CRA Sub Plan	001-521-564.0100-8212
001	521	6401	9018	PD License Plate Reader Program	001-521-564.0100-9018
001	521	6402		Police Dog Expense	001-521-564.0200
001	521	6425		Spec Fund-Equipment	001-521-564.2500
001	521	6449		PD Capital Leases	001-521-564.4900
001	521	7101		Princ - Lease	001-521-571.0100
001	521	7201		Int Exp - Lease	001-521-572.0100
001	521	7305		New Lease	001-521-573.0500



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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
<b>Code Enforcement</b>		
001 523 1201	Regular Salaries	001-523-512.0100
001 523 1401	Overtime	001-523-514.0100
001 523 1520	City Vehicle Use	001-523-515.2000
001 523 2101	FICA Taxes	001-523-521.0100
001 523 2221	Retirement General Employee	001-523-522.2100
001 523 2301	Health Insurance	001-523-523.0100
001 523 2302	Health Insurance -Dependent Subsidy	001-523-523.0200
001 523 2303	Life Insurance & EAP	001-523-523.0300
001 523 2401	Workers' Compensation	001-523-524.0100
001 523 3103	Membership Dues	001-523-531.0300
001 523 3106	Attorney Fees - Code Enf Board	001-523-531.0600
001 523 3416	Lot Clearing	001-523-534.1600
001 523 3417	Lot Clearing - Pass Thru	001-523-534.1700
001 523 3442	Building Demolition	001-523-534.4200
001 523 4051	Travel and Per Diem	001-523-540.5100
001 523 4111	Communications	001-523-541.1100
001 523 4212	Postage/Mailing Service	001-523-542.1200
001 523 4512	Insurance	001-523-545.1200
001 523 4634	Repair & Maintenance	001-523-546.3400
001 523 4640	Vehicle Repair & Maintenance	001-523-546.4000
001 523 4751	Printing and Binding	001-523-547.5100
001 523 5112	Office Supplies	001-523-551.1200
001 523 5215	Fuel and Lubricants	001-523-552.1500
001 523 5223	Operating Expenses	001-523-552.2300
001 523 5239	Safety Program Expense	001-523-552.3900
001 523 5242	Small Tools/Equipment	001-523-552.4200
001 523 5251	Uniform Purchases and Cleaning	001-523-552.5100
001 523 5252	Clothing Allowance	001-523-552.5200
001 523 5401	Non-Capitalized Equipment	001-523-554.0100
001 523 5513	Technical/Training	001-523-555.1300
001 523 6401	Machinery and Equipment	001-523-564.0100



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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
<b>Building Department</b>		
001 524 1201	Regular Salaries	001-524-512.0100
001 524 1401	Overtime	001-524-514.0100
001 524 1520	City Vehicle Use	001-524-515.2000
001 524 2101	FICA Taxes	001-524-521.0100
001 524 2221	Retirement General Employee	001-524-522.2100
001 524 2301	Health Insurance	001-524-523.0100
001 524 2302	Health Insurance -Dependent Subsidy	001-524-523.0200
001 524 2303	Life Insurance & EAP	001-524-523.0300
001 524 2401	Workers' Compensation	001-524-524.0100
001 524 3103	Membership Dues	001-524-531.0300
001 524 3116	Contract Services	001-524-531.1600
001 524 3442	Building Demolition	001-524-534.4200
001 524 3900	Transfer Out-Admin Services	001-524-539.0000
001 524 4051	Travel and Per Diem	001-524-540.5100
001 524 4111	Communications	001-524-541.1100
001 524 4212	Postage/Mailing Service	001-524-542.1200
001 524 4405	Operating Lease	001-524-544.0500
001 524 4512	Insurance	001-524-545.1200
001 524 4634	Repair & Maintenance	001-524-546.3400
001 524 4751	Printing and Binding	001-524-547.5100
001 524 5112	Office Supplies	001-524-551.1200
001 524 5215	Fuel and Lubricants	001-524-552.1500
001 524 5223	Operating Expenses	001-524-552.2300
001 524 5239	Safety Program Expense	001-524-552.3900
001 524 5242	Small Tools/Equipment	001-524-552.4200
001 524 5251	Uniform Purchases and Cleaning	001-524-552.5100
001 524 5401	Non-Capitalized Equipment	001-524-554.0100
001 524 5402	Office Furn/Eqpmt(Non-Cap <\$500)	001-524-554.0200
001 524 5412	Publications	001-524-554.1200
001 524 5513	Technical/Training	001-524-555.1300
001 524 6200	Building Improvements	001-524-562.0000
001 524 6401	Machinery and Equipment	001-524-564.0100
001 524 9101	Transfer Out - Admin Services	001-524-591.0100
001 524 9800	Building Permit Surcharge	001-524-598.0000



**CITY OF PALMETTO, FLORIDA  
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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
<b>Public Works Administration</b>		
001 540 1101	Executive Salaries	001-540-511.0100
001 540 1201	Regular Salaries	001-540-512.0100
001 540 1401	Overtime	001-540-514.0100
001 540 1520	City Vehicle Use	001-540-515.2000
001 540 2101	FICA Taxes	001-540-521.0100
001 540 2221	Retirement General Employee	001-540-522.2100
001 540 2301	Health Insurance	001-540-523.0100
001 540 2302	Health Insurance -Dependent Subsidy	001-540-523.0200
001 540 2303	Life Insurance & EAP	001-540-523.0300
001 540 2401	Workers' Compensation	001-540-524.0100
001 540 3103	Membership Dues	001-540-531.0300
001 540 3116	Contract Services	001-540-531.1600
001 540 3119	Engineering Fees Reimbursement	001-540-531.1900
001 540 3120	Engineering Services	001-540-531.2000
001 540 3421	Employee Testing	001-540-534.2100
001 540 4051	Travel and Per Diem	001-540-540.5100
001 540 4111	Communications	001-540-541.1100
001 540 4212	Postage/Mailing Service	001-540-542.1200
001 540 4300	Utility Services	001-540-543.0000
001 540 4405	Operating Lease	001-540-544.0500
001 540 4415	Rentals and Leases	001-540-544.1500
001 540 4512	Insurance	001-540-545.1200
001 540 4599	Insurance Contingency - Vehicle	001-540-545.9900
001 540 4613	Main Contract Equipment	001-540-546.1300
001 540 4634	Repair & Maintenance	001-540-546.3400
001 540 4640	Vehicle Repair & Maintenance	001-540-546.4000
001 540 4751	Printing and Binding	001-540-547.5100
001 540 4902	Issues to EMS	001-540-549.0200
001 540 4903	Issues to North River RD	001-540-549.0300
001 540 5112	Office Supplies	001-540-551.1200
001 540 5200	Hurricane Materials/Supplies	001-540-552.0000
001 540 5215	Fuel and Lubricants	001-540-552.1500
001 540 5223	Operating Expenses	001-540-552.2300
001 540 5239	Safety Program Expense	001-540-552.3900
001 540 5242	Small Tools/Equipment	001-540-552.4200



CITY OF PALMETTO, FLORIDA  
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ACCOUNT NUMBER CROSSWALK

Old Account Number	Account Description	New Account Number
<b>General Fund</b>		
001 540 5251	Uniform Purchases and Cleaning	001-540-552.5100
001 540 5401	Non-Capitalized Equipment	001-540-554.0100
001 540 5412	Publications	001-540-554.1200
001 540 5513	Technical/Training	001-540-555.1300
001 540 6200	Buildings	001-540-562.0000
001 540 6301	Improvements Not Bldgs	001-540-563.0100
001 540 6401	Machinery and Equipment	001-540-564.0100
001 540 7101	Princ - Lease	001-540-571.0100
001 540 7201	Int Exp - Lease	001-540-572.0100
001 540 9460	Transfer to Reuse	001-540-594.6000
<b>Planning</b>		
001 543 1201	Regular Salaries	001-543-512.0100
001 543 1401	Overtime	001-543-514.0100
001 543 2101	FICA Taxes	001-543-521.0100
001 543 2221	Retirement General Employee	001-543-522.2100
001 543 2301	Health Insurance	001-543-523.0100
001 543 2302	Health Insurance -Dependent Subsidy	001-543-523.0200
001 543 2303	Life Insurance & EAP	001-543-523.0300
001 543 2401	Workers' Compensation	001-543-524.0100
001 543 3101	Consulting	001-543-531.0100
001 543 3103	Membership Dues	001-543-531.0300
001 543 3108	Legal Svcs Pass Thru	001-543-531.0800
001 543 3109	Legal Ads Pass-Thru	001-543-531.0900
001 543 3110	Engineering Fees Pass Thru	001-543-531.1000
001 543 3116	Contract Services	001-543-531.1600
001 543 4051	Travel and Per Diem	001-543-540.5100
001 543 4111	Communications	001-543-541.1100
001 543 4212	Postage/Mailing Service	001-543-542.1200
001 543 4405	Operating Lease	001-543-544.0500
001 543 4512	Insurance	001-543-545.1200
001 543 4751	Printing and Binding	001-543-547.5100
001 543 4891	Promotional Advertising	001-543-548.9100
001 543 5112	Office Supplies	001-543-551.1200
001 543 5223	Operating Expenses	001-543-552.2300
001 543 5239	Safety Program Expense	001-543-552.3900



CITY OF PALMETTO, FLORIDA  
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ACCOUNT NUMBER CROSSWALK

Old Account Number	Account Description	New Account Number
<b>General Fund</b>		
001 543 5242	Small Tools/Equipment	001-543-552.4200
001 543 5251	Uniform Purchases and Cleaning	001-543-552.5100
001 543 5401	Non-Capitalized Equipment	001-543-554.0100
001 543 5412	Publications	001-543-554.1200
001 543 5414	Accreditation	001-543-554.1400
001 543 5513	Technical/Training	001-543-555.1300
001 543 6200	Building	001-543-562.0000
001 543 6401	Machnry&Equipmt-Capitalized	001-543-564.0100
001 543 9500	Doubtful Accounts Expense	001-543-595.0000
<b>Fleet Management</b>		
001 549 1201	Regular Salaries	001-549-512.0100
001 549 1401	Overtime	001-549-514.0100
001 549 2101	FICA Taxes	001-549-521.0100
001 549 2221	Retirement General Employee	001-549-522.2100
001 549 2301	Health Insurance	001-549-523.0100
001 549 2302	Health Insurance -Dependent Subsidy	001-549-523.0200
001 549 2303	Life Insurance & EAP	001-549-523.0300
001 549 2401	Workers' Compensation	001-549-524.0100
001 549 4051	Travel and Per Diem	001-549-540.5100
001 549 4111	Communications	001-549-541.1100
001 549 4415	Rental Expenses	001-549-544.1500
001 549 4512	Insurance	001-549-545.1200
001 549 4634	Repair & Maintenance	001-549-546.3400
001 549 4640	Vehicle Repair & Maintenance	001-549-546.4000
001 549 4751	Printing and Binding	001-549-547.5100
001 549 5112	Office Supplies	001-549-551.1200
001 549 5215	Fuel and Lubricants	001-549-552.1500
001 549 5223	Operating Expenses	001-549-552.2300
001 549 5239	Safety Program Expense	001-549-552.3900
001 549 5242	Small Tools/Equipment	001-549-552.4200
001 549 5251	Uniform Purchases and Cleaning	001-549-552.5100
001 549 5401	Non-Capitalized Equipment	001-549-554.0100
001 549 5412	Publications	001-549-554.1200
001 549 5513	Technical/Training	001-549-555.1300
001 549 6200	Building	001-549-562.0000



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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
001 549 6300	Improvement Other than Bldgs	001-549-563.0000
001 549 6401	Machinery & Equipment	001-549-564.0100
001 549 7101	Princ - Lease	001-549-571.0100
001 549 7201	Int Exp - Lease	001-549-572.0100
001 549 7305	New Debt Service	001-549-573.0500
<b>Parks and Recreation</b>		
001 572 1201	Regular Salaries	001-572-512.0100
001 572 1301	Part Time Wages	001-572-513.0100
001 572 1401	Overtime	001-572-514.0100
001 572 1520	City Vehicle Use	001-572-515.2000
001 572 2101	FICA Taxes	001-572-521.0100
001 572 2221	Retirement General Employee	001-572-522.2100
001 572 2301	Health Insurance	001-572-523.0100
001 572 2302	Health Insurance -Dependent Subsidy	001-572-523.0200
001 572 2303	Life Insurance & EAP	001-572-523.0300
001 572 2401	Workers' Compensation	001-572-524.0100
001 572 3116	Contract Services	001-572-531.1600
001 572 3416	Lot Clearing	001-572-534.1600
001 572 4051	Travel and Per Diem	001-572-540.5100
001 572 4111	Communications	001-572-541.1100
001 572 4212	Postage/Mailing Service	001-572-542.1200
001 572 4300	Utility Services	001-572-543.0000
001 572 4405	Operating Lease	001-572-544.0500
001 572 4415	Rental Expenses	001-572-544.1500
001 572 4512	Insurance	001-572-545.1200
001 572 4634	Repair & Maintenance	001-572-546.3400
001 572 4751	Printing and Binding	001-572-547.5100
001 572 5112	Office Supplies	001-572-551.1200
001 572 5200	Hurricane Materials/Supplies	001-572-552.0000
001 572 5211	Chemicals	001-572-552.1100
001 572 5215	Fuel and Lubricants	001-572-552.1500
001 572 5217	Irrigation Supplies	001-572-552.1700
001 572 5220	Tree and Landscape Fund	001-572-552.2000
001 572 5221	Landscaping Material	001-572-552.2100
001 572 5222	FDOT/Median Landscaping	001-572-552.2200





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>General Fund</b>		
001 572 5223	Operating Expenses	001-572-552.2300
001 572 5239	Safety Program Expense	001-572-552.3900
001 572 5242	Small Tools/Equipment	001-572-552.4200
001 572 5251	Uniform Purchases and Cleaning	001-572-552.5100
001 572 5271	Fairs & Festivals	001-572-552.7100
001 572 5272	Palmetto Historical Park	001-572-552.7200
001 572 5273	Historical Cemetery Maint/Upgrades	001-572-552.7300
001 572 5274	Ag Museum	001-572-552.7400
001 572 5300	Cemetery-H Smith Estate	001-572-553.0000
001 572 5401	Non-Capitalized Equipment	001-572-554.0100
001 572 5513	Technical/Training	001-572-555.1300
001 572 6100	Land for Parks	001-572-561.0000
001 572 6200	Building Improvements	001-572-562.0000
001 572 6300	Improvements not Buildings	001-572-563.0000
001 572 6401	Machinery & Equipment	001-572-564.0100
001 572 6449	Parks Capital Leases	001-572-564.4900
001 572 7101	Princ - Lease	001-572-571.0100
001 572 7201	Int Exp - Lease	001-572-572.0100
001 572 7305	New Lease Debt Service	001-572-573.0500
<b>Events and Facilities</b>		
001 579 1201	Regular Salaries	001-579-512.0100
001 579 1401	Overtime	001-579-514.0100
001 579 2101	FICA Taxes	001-579-521.0100
001 579 2221	Retirement General Employee	001-579-522.2100
001 579 2301	Health Insurance	001-579-523.0100
001 579 2302	Health Insurance - Dependent Subsid	001-579-523.0200
001 579 2303	Life Insurance & EAP	001-579-523.0300
001 579 2401	Workers Comp	001-579-524.0100
001 579 3116	Contract Services	001-579-531.1600
001 579 4051	Travel and Per Diem	001-579-540.5100
001 579 4111	Communications	001-579-541.1100
001 579 4300	Utility Services	001-579-543.0000
001 579 4415	Rental Expenses	001-579-544.1500
001 579 4634	Repair & Maintenance	001-579-546.3400
001 579 4751	Printing & Binding	001-579-547.5100



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

ACCOUNT NUMBER CROSSWALK

Old Account Number				Account Description	New Account Number
<b>General Fund</b>					
001	579	5112		Printing Supplies	001-579-551.1200
001	579	5215		Fuel and Lubricants	001-579-552.1500
001	579	5223		Operating Expense	001-579-552.2300
001	579	5239		Safety Expense	001-579-552.3900
001	579	5242		Small Tools/Equipment	001-579-552.4200
001	579	5251		Fairs & Festivals	001-579-552.5100
001	579	5271		Fairs and Festivals	001-579-552.7100
001	579	5274		Ag Museum	001-579-552.7400
001	579	5513		Technical/Training	001-579-555.1300
001	579	6200		Building Improvements	001-579-562.0000
001	579	6401		Machinery & Equipment	001-579-564.0100
<b>Grants</b>					
001	701	3101	9016	Consulting	001-701-731.0100-9016
001	701	3101	9017	PD Rapid ID/Interview Rm Consulting	001-701-731.0100-9017
001	701	4634	9012	PD Radio Encryption Project Grant	001-701-746.3400-9012
001	701	5223	9016	PD In-Car Technology - Oper Expense	001-701-752.2300-9016
001	701	5242	9006	Bulletproof Vest Grant	001-701-752.4200-9006
001	701	6401	9016	PD In-Car Technology - Mach/Equip	001-701-764.0100-9016
001	701	6401	9017	PD Rapid ID/Interview Rm Equipment	001-701-764.0100-9017
001	701	6401	9018	PD License Plate Reader Program	001-701-764.0100-9018
001	701	6401	9020	DHSMV Safety Data Imprvment Grant	001-701-764.0100-9020
001	704	5401	9009	Byrne - Non Capitalized Equip	001-704-754.0100-9009
001	704	6401	9008	Palmetto Tech Grant - Mach & Equip	001-704-764.0100-9008
001	704	6401	9009	Byrne - Machinery and Equipment	001-704-764.0100-9009
001	705	6300	1627	FMIT Safety Grant Lighting	001-705-763.0000-1627



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>CRA - Community Redevelopment Agency</b>		
<b>Revenues</b>		
190 331 1000 9019	DEO Community Grant	190-000-331.1000-9019
190 347 4500	Festival Revenue	190-000-347.4500
190 347 9000	Movie Projector Rental	190-000-347.9000
190 361 0069	CRA-06 Loan Int Rev	190-000-361.0069
190 361 0100	Investment Earnings	190-000-361.0100
190 362 9900	CRA Rental Revenue	190-000-362.9900
190 364 4100	Disposal of Assets	190-000-364.4100
190 369 0200	Other Misc Revenue	190-000-369.0200
190 369 0300	Other Misc Rev/Sponsorship	190-000-369.0300
190 369 4700	Tax Increment Funds-Manatee County	190-000-369.4700
190 369 4900	Tax Increment Funds-Palmetto	190-000-369.4900
190 369 6800	Other Misc-Refund Prior Yr Exp	190-000-369.6800
190 369 6900	2007 Loan Proceeds	190-000-369.6900
190 369 7401	Other Misc Rev/Ins Premium Reimb	190-000-369.7401
190 381 9000	Funding Provided from Equity	190-000-381.9000
190 381 9000 1101	Equity Funding - MLK	190-000-381.9000-1101
190 381 9000 1103	Equity Funding - Riverside	190-000-381.9000-1103
190 381 9000 1104	Equity Funding - Lamb/Sutton	190-000-381.9000-1104
190 381 9001	Transfer In - General Fund	190-000-381.9001
190 389 9000	Refund of Prior Expense	190-000-389.9000
190 399 0000	Funding from FB for Outst Enc	190-000-399.0000
<b>Expenses</b>		
190 559 1101	Executive Salaries	190-559-511.0100
190 559 1201	Regular Salaries	190-559-512.0100
190 559 1301	Part Time Wages	190-559-513.0100
190 559 1401	Overtime	190-559-514.0100
190 559 2101	FICA Taxes	190-559-521.0100
190 559 2221	Retirement General Employee	190-559-522.2100
190 559 2301	Health Insurance	190-559-523.0100
190 559 2302	Health Insurance-Dependent Subsidy	190-559-523.0200
190 559 2303	Life Insurance & EAP	190-559-523.0300
190 559 2401	Workers' Compensation	190-559-524.0100
190 559 3101	Consulting	190-559-531.0100
190 559 3103	Membership Dues	190-559-531.0300



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>CRA - Community Redevelopment Agency</b>		
190 559 3106	Attorney	190-559-531.0600
190 559 3116	Contract Services	190-559-531.1600
190 559 3120	Engineering Services	190-559-531.2000
190 559 3442	Bldg Demolition	190-559-534.4200
190 559 4051	Travel and Per Diem	190-559-540.5100
190 559 4111	Communications	190-559-541.1100
190 559 4212	Postage/Mailing Services	190-559-542.1200
190 559 4300	Utility Services	190-559-543.0000
190 559 4405	Operating Lease	190-559-544.0500
190 559 4415	Rental Expenses	190-559-544.1500
190 559 4512	Insurance	190-559-545.1200
190 559 4634	Repair & Maintenance	190-559-546.3400
190 559 4635	Repair and Maintenance Projector	190-559-546.3500
190 559 4640	Vehicle Repair & Maintenance	190-559-546.4000
190 559 4751	Printing and Binding	190-559-547.5100
190 559 4891	Promotional Advertising	190-559-548.9100
190 559 4930	Sales Tax	190-559-549.3000
190 559 4996	Bank Service Charges	190-559-549.9600
190 559 5112	Office Supplies	190-559-551.1200
190 559 5211	Chemicals	190-559-552.1100
190 559 5215	Fuel and Lubricants	190-559-552.1500
190 559 5221	Landscaping Material	190-559-552.2100
190 559 5223	Operating Expenses	190-559-552.2300
190 559 5239	Safety Program Expense	190-559-552.3900
190 559 5242	Small Tools/Equipment	190-559-552.4200
190 559 5271	Fairs & Festivals	190-559-552.7100
190 559 5272	Palmetto Historical Park	190-559-552.7200
190 559 5274	Ag Museum	190-559-552.7400
190 559 5401	Non-Capitalized Equipment	190-559-554.0100
190 559 5412	Publications	190-559-554.1200
190 559 5513	Technical/Training	190-559-555.1300
190 559 5999	Sale of Property	190-559-559.9900
190 559 6100	Land	190-559-561.0000
190 559 6200	Building Improvements	190-559-562.0000
190 559 6300	Imprvmts not Buildings	190-559-563.0000
190 559 6300 1101	MLK Park	190-559-563.0000-1101



CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET

ACCOUNT NUMBER CROSSWALK

Old Account Number	Account Description	New Account Number
<b>CRA - Community Redevelopment Agency</b>		
190 559 6300 1103	Riverfront Project	190-559-563.0000-1103
190 559 6300 1104	Lamb/Sutton Park	190-559-563.0000-1104
190 559 6300 1202	Riverside Project	190-559-563.0000-1202
190 559 6300 1203	Edenfield Project	190-559-563.0000-1203
190 559 6300 1301	MMEP Project	190-559-563.0000-1301
190 559 6300 1491	Historical Park	190-559-563.0000-1491
190 559 6401	Machinery/Equipment/Software	190-559-564.0100
190 559 7101	Princ - Lease	190-559-571.0100
190 559 7169	CRA-06 Loan Princ	190-559-571.6900
190 559 7200	Line of Credit - Interest	190-559-572.0000
190 559 7201	Int Exp - Lease	190-559-572.0100
190 559 7269	CRA-06 Loan Int Exp	190-559-572.6900
190 559 7300	CRA - New Debt Service	190-559-573.0000
190 559 8101 1101	CPTED Inspection - MLK	190-559-581.0100-1101
190 559 8101 1102	CPTED Inspection - Estuary	190-559-581.0100-1102
190 559 8101 1103	CPTED Inspection - Riverside	190-559-581.0100-1103
190 559 8101 1104	CPTED Inspection - Lamb/Sutton	190-559-581.0100-1104
190 559 8101 1106	CPTED Inspection - Res to Com	190-559-581.0100-1106
190 559 8102 1102	Repair and Maintenance - Estuary	190-559-581.0200-1102
190 559 8102 1103	Repair and Maintenance - Riverside	190-559-581.0200-1103
190 559 8102 1104	Repair and Maintenance-Lamb/Sutton	190-559-581.0200-1104
190 559 8103 1103	Patrolling Expense - Riverside	190-559-581.0300-1103
190 559 8103 1104	Patrolling Expense - Lamb/Sutton	190-559-581.0300-1104
190 559 8211	Commercial Renovation	190-559-582.1100
190 559 8212	Community Renovation Program	190-559-582.1200
190 559 8213	Tax Abatement Program	190-559-582.1300
190 559 8214	CRA Community	190-559-582.1400
190 559 8215	Jobs Incentive	190-559-582.1500
190 559 8216	General Property Upgrades	190-559-582.1600
190 559 8221	Residential Revitalization Program	190-559-582.2100
190 559 9101	Transfer Out - Admin Services	190-559-591.0100
190 559 9102 1101	Transfer Out - MLK	190-559-591.0200-1101
190 559 9102 1103	Transfer Out - Riverside	190-559-591.0200-1103
190 559 9102 1104	Transfer Out - Lamb/Sutton	190-559-591.0200-1104
190 559 9390 1101	Transfer Out - MLK Park LID	190-559-593.9000-1101



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>Road and Bridge Fund</b>		
<b>Revenues</b>		
307 312 3000	9th Cent Gas Tax	307-000-312.3000
307 312 4100	\$.04 Local Gas Tax-Manatee County	307-000-312.4100
307 312 4101	5th and 6th Cent Gas Tax	307-000-312.4101
307 312 4201	5 Cent Second Local Option Gas Tax	307-000-312.4201
307 324 3100	Impact Fees - Streets (Residential)	307-000-324.3100
307 324 3200	Impact Fees - Streets (Commerical)	307-000-324.3200
307 331 4100	Capital Projects Retainage	307-000-331.4100
307 335 1200	State Sharing Revenue - Fuel	307-000-335.1200
307 335 2200	\$.08 Mtr Fuel Tax - State Rev Share	307-000-335.2200
307 341 2500	Cell Phone Reimbursement	307-000-341.2500
307 341 9435	Spec Event Fee - Electricity	307-000-341.9435
307 343 2000	FDOT/Hwy MTCE Contract	307-000-343.2000
307 343 2010	FDOT/Signalization Contract	307-000-343.2010
307 343 2020	FDOT/Lighting Contract	307-000-343.2020
307 349 0000	Charges for Services Provided	307-000-349.0000
307 361 0100	Interest Earnings	307-000-361.0100
307 361 0200	Interest Rev - Impact Fees	307-000-361.0200
307 361 0800	Interest - Spec Assmt	307-000-361.0800
307 361 9000	Interest Rev - BOA Loan	307-000-361.9000
307 363 0200	Spec Assmt-Sewer	307-000-363.0200
307 363 0300	Spec Assess/Impact Fees	307-000-363.0300
307 363 0400	Spec Assess/Impact Fees	307-000-363.0400
307 363 0500	Spec Assmt-Paving	307-000-363.0500
307 363 0600	Spec Assmt-Drainage	307-000-363.0600
307 369 7300	Sign/Scrap Metal-Streets	307-000-369.7300
307 369 7400	Other Misc Rev/Insurance Reimb	307-000-369.7400
307 369 7401	Other Misc Rev/Ins Premium Reimb	307-000-369.7401
307 382 5900	Contribution for Project 5900	307-000-382.5900
307 383 7000	Capital Lease Inception	307-000-383.7000
307 389 7000	Other Financing Sources	307-000-389.7000
307 389 9000	Refund of Prior Expenses	307-000-389.9000
307 399 0000	Funding from FB for Outst Enc	307-000-399.0000
307 399 0001	Funding from Fund Bal - Contingency	307-000-399.0001
307 399 1000	Funding from Equity	307-000-399.1000
307 399 9507	Funding from Impact Fees - Trans.	307-000-399.9507



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>Expenses</b>		
307 541 1201	Regular Salaries	307-541-512.0100
307 541 1401	Overtime	307-541-514.0100
307 541 2101	FICA Taxes	307-541-521.0100
307 541 2221	Retirement General Employee	307-541-522.2100
307 541 2301	Health Insurance	307-541-523.0100
307 541 2302	Health Insurance -Dependent Subsidy	307-541-523.0200
307 541 2303	Life Insurance & EAP	307-541-523.0300
307 541 2401	Workers' Compensation	307-541-524.0100
307 541 3101	Consulting	307-541-531.0100
307 541 3120	Engineering Services	307-541-531.2000
307 541 3416	Lot Clearing	307-541-534.1600
307 541 4051	Travel and Per Diem	307-541-540.5100
307 541 4111	Communciations	307-541-541.1100
307 541 4305	Street Lights - Electric	307-541-543.0500
307 541 4405	Operating Lease	307-541-544.0500
307 541 4415	Rental Expenses	307-541-544.1500
307 541 4512	Insurance	307-541-545.1200
307 541 4599	Insurance Contingency	307-541-545.9900
307 541 4634	Repair & Maintenance	307-541-546.3400
307 541 4950	Locate Costs	307-541-549.5000
307 541 4996	Bank Service Charges	307-541-549.9600
307 541 5112	Office Supplies	307-541-551.1200
307 541 5215	Fuel and Lubricants	307-541-552.1500
307 541 5223	Operating Expenses	307-541-552.2300
307 541 5239	Safety Program Expense	307-541-552.3900
307 541 5242	Small Tools/Equipment	307-541-552.4200
307 541 5251	Uniform Purchases and Cleaning	307-541-552.5100
307 541 5302	Materials-Road Repairs&Maint	307-541-553.0200
307 541 5303	Materials-Sidewalk Repairs & Maint	307-541-553.0300
307 541 5304	Materials-Light Repairs & Maint	307-541-553.0400
307 541 5305	ADA Sidewalk Compliance	307-541-553.0500
307 541 5401	Non-Capitalized Equipment	307-541-554.0100
307 541 5513	Technical/Training	307-541-555.1300
307 541 6200	Building	307-541-562.0000
307 541 6300	Imprvmts not Buildings	307-541-563.0000
307 541 6301	Improvement Not Buildings	307-541-563.0100
307 541 6401	Machinery & Equipment	307-541-564.0100



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>			<b>Account Description</b>	<b>New Account Number</b>
307	541	6449	Streets Capital Leases	307-541-564.4900
307	541	7101	Princ - Lease	307-541-571.0100
307	541	7104	Princ-BOA Loan 2004	307-541-571.0400
307	541	7105	Princ-BOA Loan 2005	307-541-571.0500
307	541	7107	Princ-BOA Loan 2007	307-541-571.0700
307	541	7201	Int Exp - Lease	307-541-572.0100
307	541	7204	Int Exp-BOA Loan 2004	307-541-572.0400
307	541	7205	Int Exp-BOA Loan 2005	307-541-572.0500
307	541	7207	Int Exp-BOA Loan 2007	307-541-572.0700
307	541	7305	New Debt Service	307-541-573.0500
307	541	9101	Transfer Out - Admin Services	307-541-591.0100
307	541	9107	Transfer to Capital Proj Fund	307-541-591.0700
307	541	9140	Transfer to Stormwater - Capital	307-541-591.4000
307	541	9144	Transfer to Stormwater - Subsidy	307-541-591.4400
307	541	9197	Transfer for impact fees	307-541-591.9700
307	541	9301	Transfer To Cap Projects - Imp Fees	307-541-593.0100
307	541	9440	Transfer For CIP - Stormwater	307-541-594.4000
307	541	9460	Transfer For CIP - Reuse	307-541-594.6000
307	541	9550	Fund Balance Reserves	307-541-595.5000





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>Solid Waste Fund</b>		
<b>Revenues</b>		
403 323 7000	Solid Waste Franch Fees-WM	403-000-323.7000
403 341 2500	Cell Phone Reimbursement	403-000-341.2500
403 343 7200	Solid Waste Service Charge	403-000-343.7200
403 343 7300	Garbage & Trash Misc Charges	403-000-343.7300
403 343 7800	Garbage Penalties	403-000-343.7800
403 361 0100	Investment Earnings	403-000-361.0100
403 365 1100	Sale Of Surplus Materials	403-000-365.1100
403 367 1000	Gain or Loss on Sale FA	403-000-367.1000
403 369 7100	Other Misc Revenue-Refund Exp Curr	403-000-369.7100
403 369 7400	Other Misc Rev/Insurance Reimb	403-000-369.7400
403 369 7401	Other Misc Rev/Ins Premium Reimb	403-000-369.7401
403 369 8001	Over/Short Cash	403-000-369.8001
403 383 7000	Capital Lease Inception	403-000-383.7000
403 389 9000	Refund of Prior Expense	403-000-389.9000
<b>Expenses</b>		
403 534 1201	Regular Salaries	403-534-512.0100
403 534 1401	Overtime	403-534-514.0100
403 534 1520	City Vehicle Use	403-534-515.2000
403 534 2101	FICA Taxes	403-534-521.0100
403 534 2221	Retirement General Employee	403-534-522.2100
403 534 2301	Health Insurance	403-534-523.0100
403 534 2302	Health Insurance -Dependent Subsidy	403-534-523.0200
403 534 2303	Life Insurance & EAP	403-534-523.0300
403 534 2401	Workers' Compensation	403-534-524.0100
403 534 3116	Contract Services	403-534-531.1600
403 534 4111	Communications	403-534-541.1100
403 534 4311	Solid Waste Disposal Fees	403-534-543.1100
403 534 4415	Rental & Leases	403-534-544.1500
403 534 4512	Insurance	403-534-545.1200
403 534 4631	Repair & Maintenance - Vehicles	403-534-546.3100
403 534 4634	Repair & Maintenance	403-534-546.3400
403 534 4751	Printing and Binding	403-534-547.5100
403 534 4996	Bank Service Charges	403-534-549.9600
403 534 5215	Fuel and Lubricants	403-534-552.1500



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>			<b>Account Description</b>	<b>New Account Number</b>
403	534	5223	Operating Expenses	403-534-552.2300
403	534	5239	Safety Program Expense	403-534-552.3900
403	534	5242	Small Tools/Equipment	403-534-552.4200
403	534	5251	Uniform Purchases and Cleaning	403-534-552.5100
403	534	5401	Non-Capitalized Equipment	403-534-554.0100
403	534	5513	Technical/Training	403-534-555.1300
403	534	5901	Depreciation Expense	403-534-559.0100
403	534	6200	Improvements to Buidlings	403-534-562.0000
403	534	6401	Machinery & Equipment	403-534-564.0100
403	534	7305	New Debt Service for Lease	403-534-573.0500
403	534	9101	Transfer Out - Admin Services	403-534-591.0100
403	534	9500	Doubtful Accts Exp	403-534-595.0000
403	534	9545	OPEB expense	403-534-595.4500
403	534	9550	Fund Balance Reserve	403-534-595.5000



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>Water and Sewer Fund</b>		
<b>Revenues</b>		
432 324 2100	Impact Fees - Water (Residential)	432-000-324.2100
432 324 2150	Impact Fees - Sewer (Residential)	432-000-324.2150
432 324 2200	Impact Fees - Water (Commerical)	432-000-324.2200
432 324 2250	Impact Fees - Sewer (Commerical)	432-000-324.2250
432 341 1100	Credit Card Transaction Fees	432-000-341.1100
432 341 2100	Engineering Services Reimb.	432-000-341.2100
432 341 2500	Cell Phone Reimbursement	432-000-341.2500
432 341 9000	Charges for Emergency Svc	432-000-341.9000
432 343 3200	Water Service Installation	432-000-343.3200
432 343 5200	Sewer Connection Charges	432-000-343.5200
432 343 6100	Water Sales	432-000-343.6100
432 343 6800	Misc Water Charges	432-000-343.6800
432 343 6900	Water Penalties	432-000-343.6900
432 343 6901	FACILITY INVESTMT FEES TO COUNTY	432-000-343.6901
432 343 7700	Misc Sewer Charges	432-000-343.7700
432 343 7900	Sewer Penalties	432-000-343.7900
432 343 8100	Sewer Service Charges	432-000-343.8100
432 343 8500	BackFlow Preventer Maint	432-000-343.8500
432 343 8700	BackFlow Penalties	432-000-343.8700
432 343 8800	Misc Cross Connection	432-000-343.8800
432 344 3910	Reuse Water Fees	432-000-344.3910
432 344 6900	Reuse Penalties	432-000-344.6900
432 361 0100	Investment Earnings	432-000-361.0100
432 361 0200	Interest Rev - Impact Fees	432-000-361.0200
432 361 0800	Investment Earnings-Spcl Assmts	432-000-361.0800
432 361 9000	Int Rev-BOA Loan	432-000-361.9000
432 361 9100	Int Rev-BOA Lease	432-000-361.9100
432 363 0700	Investment Earnings - Spec Assmt	432-000-363.0700
432 363 0800	Investment Earnings - Spec Assmt	432-000-363.0800
432 365 1100	Sale Of Surplus Materials/Scrap	432-000-365.1100
432 366 9100	Contributions & Donations	432-000-366.9100
432 367 1000	Gain/Loss on Sale of Surplus Prop	432-000-367.1000
432 369 6700	Other Misc. Revenue-Return Chk Chgs	432-000-369.6700
432 369 6701	Misc Rev-Recovered Write-offs	432-000-369.6701
432 369 7000	Other Misc Revenue-Reimb-Veolia	432-000-369.7000
432 369 7400	Other Misc Rev/Insurance Reimb	432-000-369.7400



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>			<b>Account Description</b>	<b>New Account Number</b>
432	369	7401	Other Misc Rev/Ins Premium Reimb	432-000-369.7401
432	369	7500	Over/Short Credit Cards	432-000-369.7500
432	369	8001	Over/Short Cash	432-000-369.8001
432	383	7000	Capital Lease Inception	432-000-383.7000
432	383	7100	New Loan Proceeds	432-000-383.7100
432	389	9000	Refund of Prior Expense	432-000-389.9000
432	399	0000	Funding from FB for Outst Enc	432-000-399.0000
432	399	6000	Funding from Equity - Capital Proj	432-000-399.6000
432	399	7533	Funding from Fund Equity - Loan	432-000-399.7533
432	399	9533	Funding from Water Impact Fees	432-000-399.9533
432	399	9535	Funding from Sewer Impact Fees	432-000-399.9535

**Expenses**

**Cross Connect**

432	532	1201	Regular Salaries	432-532-512.0100
432	532	1401	Overtime	432-532-514.0100
432	532	2101	FICA Taxes	432-532-521.0100
432	532	2221	Retirement General Employee	432-532-522.2100
432	532	2301	Health Insurance	432-532-523.0100
432	532	2302	Health Insurance -Dependent Subsidy	432-532-523.0200
432	532	2303	Life Insurance & EAP	432-532-523.0300
432	532	2401	Workers' Compensation	432-532-524.0100
432	532	3116	Contract Services	432-532-531.1600
432	532	4051	Travel and Per Diem	432-532-540.5100
432	532	4512	Insurance	432-532-545.1200
432	532	4634	Repair & Maintenance	432-532-546.3400
432	532	4636	Repair & Maintenance - Utility	432-532-546.3600
432	532	5215	Fuel and Lubricants	432-532-552.1500
432	532	5223	Operating Expenses	432-532-552.2300
432	532	5239	Safety Program Expense	432-532-552.3900
432	532	5242	Small Tools/Equipment	432-532-552.4200
432	532	5251	Uniform Purchases and Cleaning	432-532-552.5100
432	532	5401	Non-Capitalized Equipment	432-532-554.0100
432	532	5513	Technical/Training	432-532-555.1300
432	532	5901	Depreciation Expense	432-532-559.0100
432	532	6302	Improvement not Buildings - Connect	432-532-563.0200
432	532	9101	Transfer for Admin	432-532-591.0100



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>Expenses</b>		
<b>Water Department</b>		
432 533 1201	Regular Salaries	432-533-512.0100
432 533 1401	Overtime	432-533-514.0100
432 533 1520	City Vehicle Use	432-533-515.2000
432 533 2101	FICA Taxes	432-533-521.0100
432 533 2221	Retirement General Employee	432-533-522.2100
432 533 2301	Health Insurance	432-533-523.0100
432 533 2302	Health Insurance -Dependent Subsidy	432-533-523.0200
432 533 2303	Life Insurance & EAP	432-533-523.0300
432 533 2401	Workers' Compensation	432-533-524.0100
432 533 3101	Consulting	432-533-531.0100
432 533 3106	Attorney Fees	432-533-531.0600
432 533 3116	Contract Services-Rate Study	432-533-531.1600
432 533 3120	Engineering Services	432-533-531.2000
432 533 4051	Travel and Per Diem	432-533-540.5100
432 533 4111	Communications	432-533-541.1100
432 533 4212	Postage/Mailing Service	432-533-542.1200
432 533 4405	Operating Lease	432-533-544.0500
432 533 4415	Rental Expenses	432-533-544.1500
432 533 4512	Insurance	432-533-545.1200
432 533 4599	Insurance Contingency	432-533-545.9900
432 533 4605	Contamination Testing	432-533-546.0500
432 533 4634	Repair & Maintenance	432-533-546.3400
432 533 4636	Repair & Maintenance - Utility	432-533-546.3600
432 533 4751	Printing and Binding	432-533-547.5100
432 533 4901	Facility Investment Fees to County	432-533-549.0100
432 533 5112	Office Supplies	432-533-551.1200
432 533 5215	Fuel and Lubricants	432-533-552.1500
432 533 5223	Operating Expenses	432-533-552.2300
432 533 5239	Safety Program Expense	432-533-552.3900
432 533 5242	Small Tools/Equipment	432-533-552.4200
432 533 5251	Uniform Purchases and Cleaning	432-533-552.5100
432 533 5263	Water Purchased fr Resale	432-533-552.6300
432 533 5401	Non-Capitalized Equipment	432-533-554.0100
432 533 5412	Publications	432-533-554.1200
432 533 5513	Technical/Training	432-533-555.1300
432 533 5901	Depreciation Expense	432-533-559.0100



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>			<b>Account Description</b>	<b>New Account Number</b>
432	533	6000	RR&I for Water Fund	432-533-560.0000
432	533	6200	Buildings	432-533-562.0000
432	533	6301	Improvement not Buildings-Wtr Lines	432-533-563.0100
432	533	6302	Improvement not Buildings-Meters	432-533-563.0200
432	533	6309	Imprvmts not Bldgs-CIP	432-533-563.0900
432	533	6360	Infrastructure from Impact Fees	432-533-563.6000
432	533	6401	Machinery & Equipment-Wtr Lines	432-533-564.0100
432	533	6402	Machinery & Equipmt-Connection	432-533-564.0200
432	533	6449	Water Capital Leases	432-533-564.4900
432	533	7101	Princ - Lease	432-533-571.0100
432	533	7101 3659	Princ - Lease (Telemetry)	432-533-571.0100-3659
432	533	7104	Princ-BOA Loan 2004	432-533-571.0400
432	533	7105	Princ-BOA Loan 2005	432-533-571.0500
432	533	7107	Princ-BOA Loan 2007	432-533-571.0700
432	533	7114	Principal Payment - 2014 Loan	432-533-571.1400
432	533	7200	Loan Interest	432-533-572.0000
432	533	7201	Int Exp - Lease	432-533-572.0100
432	533	7201 3659	Interest - Lease (Telemetry)	432-533-572.0100-3659
432	533	7204	Int Exp-BOA Loan 2004	432-533-572.0400
432	533	7205	Int Exp-BOA Loan 2005	432-533-572.0500
432	533	7207	Int Exp-BOA Loan 2007	432-533-572.0700
432	533	7214	Interest Payment - 2014 Loan	432-533-572.1400
432	533	7305	New Lease	432-533-573.0500
432	533	9000	Contribtion from Equity	432-533-590.0000
432	533	9101	Transfer Out - Admin Services	432-533-591.0100
432	533	9144	TRANSFER TO STORMWATER - SUBSIDY	432-533-591.4400
432	533	9160	Transfer To Reuse	432-533-591.6000
432	533	9460	Transfer Out - Reuse	432-533-594.6000
432	533	9500	Doubtful Accts Exp	432-533-595.0000
432	533	9501	Write off Expense - Non Utility	432-533-595.0100
432	533	9545	OPEB expense	432-533-595.4500
432	533	9550	Fund Balance Reserve	432-533-595.5000
432	533	9660	Transfer Out-Reuse-Water Imp Fees	432-533-596.6000



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>Expenses</b>		
<b>Sewer</b>		
432 535 1201	Regular Salaries	432-535-512.0100
432 535 1401	Overtime	432-535-514.0100
432 535 1520	City Vehicle Use	432-535-515.2000
432 535 2101	FICA Taxes	432-535-521.0100
432 535 2221	Retirement General Employee	432-535-522.2100
432 535 2301	Health Insurance	432-535-523.0100
432 535 2302	Health Insurance -Dependent Subsidy	432-535-523.0200
432 535 2303	Life Insurance & EAP	432-535-523.0300
432 535 2401	Workers' Compensation	432-535-524.0100
432 535 3107	Attorney Fees-Litigation	432-535-531.0700
432 535 3110	Engineering Fees Pass Thru	432-535-531.1000
432 535 3116	Contract Services	432-535-531.1600
432 535 3120	Engineering Services	432-535-531.2000
432 535 3181	I&I Lift Sta#1 Analysis	432-535-531.8100
432 535 3184	WWFP-Waste Wtr Fac Plan	432-535-531.8400
432 535 4051	Travel and Per Diem	432-535-540.5100
432 535 4111	Communicatons	432-535-541.1100
432 535 4300	Utility Services	432-535-543.0000
432 535 4405	Operating Lease	432-535-544.0500
432 535 4415	Rental Expenses	432-535-544.1500
432 535 4512	Insurance	432-535-545.1200
432 535 4599	Insurance Contingency	432-535-545.9900
432 535 4634	Repair & Maintenance	432-535-546.3400
432 535 4636	Repair & Maintenance - Utility	432-535-546.3600
432 535 4637	Repair and Maintenance-Sewer Lines	432-535-546.3700
432 535 5112	Office Supplies	432-535-551.1200
432 535 5215	Fuel and Lubricants	432-535-552.1500
432 535 5223	Operating Expenses	432-535-552.2300
432 535 5239	Safety Program Expense	432-535-552.3900
432 535 5242	Small Tools/Equipment	432-535-552.4200
432 535 5251	Uniform Purchases and Cleaning	432-535-552.5100
432 535 5401	Non-Capitalized Equipment	432-535-554.0100
432 535 5513	Technical/Training	432-535-555.1300
432 535 5901	Depreciation Expense	432-535-559.0100
432 535 6200	Buildings	432-535-562.0000
432 535 6300	Improvements Not Buildings	432-535-563.0000
432 535 6301	Improvements not Building	432-535-563.0100



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>			<b>Account Description</b>	<b>New Account Number</b>
432	535	6302	Improvements not Building	432-535-563.0200
432	535	6309	Imprvmts not Bldgs-CIP	432-535-563.0900
432	535	6401	Machinery & Equipment	432-535-564.0100
432	535	7101	Princ - Lease	432-535-571.0100
432	535	7104	Princ-BOA Loan 2004	432-535-571.0400
432	535	7105	Princ-BOA Loan 2005	432-535-571.0500
432	535	7107	Princ-BOA Loan 2007	432-535-571.0700
432	535	7200	Interest Expense	432-535-572.0000
432	535	7201	Int Exp - Lease	432-535-572.0100
432	535	7204	Int Exp-BOA Loan 2004	432-535-572.0400
432	535	7205	Int Exp-BOA Loan 2005	432-535-572.0500
432	535	7207	Int Exp-BOA Loan 2007	432-535-572.0700
432	535	7305	New Debt Service	432-535-573.0500
432	535	9101	Transfer Out - Admin Services	432-535-591.0100
432	535	9144	TRANSFER TO STORMWATER - SUBSIDY	432-535-591.4400
432	535	9460	Transfer Out - Reuse	432-535-594.6000
432	535	9500	Doubtful Accts Exp	432-535-595.0000
432	535	9550	Fund Balance Reserve	432-535-595.5000
432	535	9660	Transfer Out-Reuse-Sewer Impact Fee	432-535-596.6000

**Expenses**

**Customer Service**

432	536	1201	Regular Salaries	432-536-512.0100
432	536	1301	Part Time Wages	432-536-513.0100
432	536	1401	Overtime	432-536-514.0100
432	536	2101	FICA Taxes	432-536-521.0100
432	536	2221	Retirement General Employee	432-536-522.2100
432	536	2301	Health Insurance	432-536-523.0100
432	536	2302	Health Insurance -Dependent Subsidy	432-536-523.0200
432	536	2303	Life Insurance & EAP	432-536-523.0300
432	536	2401	Workers' Compensation	432-536-524.0100
432	536	3116	Contract Services	432-536-531.1600
432	536	4051	Travel and Per Diem	432-536-540.5100
432	536	4111	Communications	432-536-541.1100
432	536	4212	Postage/Mailing Service	432-536-542.1200
432	536	4512	Insurance	432-536-545.1200
432	536	4634	Repair & Maintenance	432-536-546.3400
432	536	4640	Vehicle Repair & Maintenance	432-536-546.4000
432	536	4751	Printing and Binding	432-536-547.5100





**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>			<b>Account Description</b>	<b>New Account Number</b>
432	536	4996	Bank Service Charges	432-536-549.9600
432	536	5112	Office Supplies	432-536-551.1200
432	536	5215	Fuel and Lubricants	432-536-552.1500
432	536	5223	Operating Expenses	432-536-552.2300
432	536	5239	Safety Program Expense	432-536-552.3900
432	536	5242	Small Tools/Equipment	432-536-552.4200
432	536	5251	Uniform Purchases and Cleaning	432-536-552.5100
432	536	5401	Non Capitalized Equipment	432-536-554.0100
432	536	5513	Technical/Training	432-536-555.1300
432	536	5901	Depreciation Expense	432-536-559.0100
432	536	6200	Building Improvements	432-536-562.0000
432	536	6401	Machinery & Equipment	432-536-564.0100
432	536	6402	Backflow Preventers	432-536-564.0200
432	536	6449	Capital Lease	432-536-564.4900
432	536	7305	New lease payments	432-536-573.0500
432	536	9101	Transfer Out - Admin Services	432-536-591.0100

**Expenses**

**Waste Water Treatment Plant**

432	537	3116	Contract Services	432-537-531.1600
432	537	3120	WWTP-Engineering Services	432-537-531.2000
432	537	4300	Utility Services	432-537-543.0000
432	537	4415	Rental Expenses	432-537-544.1500
432	537	4512	Insurance	432-537-545.1200
432	537	4634	Repair & Maintenance	432-537-546.3400
432	537	5200	Operating Expenses - Veolia	432-537-552.0000
432	537	5223	Operating Expenses	432-537-552.2300
432	537	5239	Safety Program Expense	432-537-552.3900
432	537	5242	Small Tools/Equipment	432-537-552.4200
432	537	5901	Depreciation Expense	432-537-559.0100
432	537	6300	WWTP-Improvements Not Buildings	432-537-563.0000
432	537	6401	Machinery & Equipment	432-537-564.0100
432	537	7101	Princ - Lease	432-537-571.0100
432	537	7201	Int Exp - Lease	432-537-572.0100
432	537	9101	Transfer Out - Admin Services	432-537-591.0100
432	633	6300	1420 WWTP R&R	432-633-663.0000-1420
432	633	6300	1421 Lift Station Upgrades	432-633-663.0000-1421
432	633	6300	1423 I&I Program	432-633-663.0000-1423
432	633	6300	1424 Water Lines R&R	432-633-663.0000-1424



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>				<b>Account Description</b>	<b>New Account Number</b>
432	633	6300	1426	Fire Protection Upgrades	432-633-663.0000-1426
432	633	6300	1427	WWTP Upgrades	432-633-663.0000-1427
432	633	6400	1470	City Wide Software	432-633-664.0000-1470
432	633	6401	1470	City Wide Software - Infrastructure	432-633-664.0100-1470
432	635	6300	1422	Sewer Lines R&R	432-635-663.0000-1422
432	635	6300	1425	Chloamines Injection System	432-635-663.0000-1425



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>				<b>Account Description</b>	<b>New Account Number</b>
<b>Stormwater Fund</b>					
<b>Revenues</b>					
440	341	2500		Cell Phone Reimbursement	440-000-341.2500
440	343	9100		Stormwater Charges	440-000-343.9100
440	343	9700		Stormwater Misc Charges	440-000-343.9700
440	343	9800		Stormwater Mitigation Fee	440-000-343.9800
440	343	9900		Stormwater Penalties	440-000-343.9900
440	361	0100		Investment Earnings	440-000-361.0100
440	361	9000		Int Rev-BOA Loan	440-000-361.9000
440	361	9100		Int Rev-BOA Lease	440-000-361.9100
440	365	1100		Sale of Surplus Material/Scrap	440-000-365.1100
440	366	9100		Donated Fixed Assets	440-000-366.9100
440	367	0000		Gain/Loss on Disposal of Liability	440-000-367.0000
440	369	6800		Other Misc Rev/Refund Exp Prior Yr	440-000-369.6800
440	369	7400		Other Misc Rev/Insurance Reimb	440-000-369.7400
440	369	7401		Other Misc Rev/Ins Premium Reimb	440-000-369.7401
440	369	8000		Other Misc Revenue-Unclassified	440-000-369.8000
440	369	8001		Over/Short Cash	440-000-369.8001
440	381	7001		Transfer In - Subsidy - GF	440-000-381.7001
440	381	7307		Transfer in - Subsidy - RB	440-000-381.7307
440	381	7432		Transfer in - Subsidy - Water	440-000-381.7432
440	381	7433		Transfer In - Subsidy - Sewer	440-000-381.7433
440	381	9307		Transfer In - R&B Capital	440-000-381.9307
440	381	9307	1441	Transfer In - TMDL Program	440-000-381.9307-1441
440	381	9307	1442	Transfer In - Dredging Projects	440-000-381.9307-1442
440	381	9307	7568	Transfer In - 13th St Drainage	440-000-381.9307-7568
440	399	0000		Funding from FB for Outst Enc	440-000-399.0000
440	399	0002		Funding from Equity - Bonus	440-000-399.0002
440	399	9000	9014	Funding From Equity	440-000-399.9000-9014
<b>Expenses</b>					
440	538	1201		Regular Salaries	440-538-512.0100
440	538	1401		Overtime	440-538-514.0100
440	538	1520		City Vehicle Use	440-538-515.2000
440	538	2101		FICA Taxes	440-538-521.0100
440	538	2221		Retirement General Employee	440-538-522.2100
440	538	2301		Health Insurance	440-538-523.0100
440	538	2302		Health Insurance -Dependent Subsidy	440-538-523.0200



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>			<b>Account Description</b>	<b>New Account Number</b>
440	538	2303	Life Insurance & EAP	440-538-523.0300
440	538	2401	Workers' Compensation	440-538-524.0100
440	538	3116	Contract Services	440-538-531.1600
440	538	3120	Engineering Services	440-538-531.2000
440	538	4051	Travel and Per Diem	440-538-540.5100
440	538	4111	Communications	440-538-541.1100
440	538	4415	Rental Expenses	440-538-544.1500
440	538	4512	Insurance	440-538-545.1200
440	538	4634	Repair & Maintenance	440-538-546.3400
440	538	4751	Printing and Binding	440-538-547.5100
440	538	5112	Office Supplies	440-538-551.1200
440	538	5215	Fuel and Lubricants	440-538-552.1500
440	538	5223	Operating Expenses	440-538-552.2300
440	538	5239	Safety Program Expense	440-538-552.3900
440	538	5242	Small Tools/Equipment	440-538-552.4200
440	538	5251	Uniform Purchases and Cleaning	440-538-552.5100
440	538	5401	Non-Capitalized Equipment	440-538-554.0100
440	538	5412	Publications	440-538-554.1200
440	538	5513	Technical/Training	440-538-555.1300
440	538	5901	Depreciation Expense	440-538-559.0100
440	538	6100	Land	440-538-561.0000
440	538	6200	Building	440-538-562.0000
440	538	6300	Improvements not Buildings	440-538-563.0000
440	538	6309	Imprvmts not Bldgs-CIP	440-538-563.0900
440	538	6401	Machinery & Equipment	440-538-564.0100
440	538	7100	SRF Loan-Principal-Stormwater	440-538-571.0000
440	538	7101	Princ - Lease	440-538-571.0100
440	538	7104	Princ-BOA Loan 2004	440-538-571.0400
440	538	7105	Princ-BOA Loan 2005	440-538-571.0500
440	538	7107	Princ-BOA Loan 2007	440-538-571.0700
440	538	7200	SRF Loan-Interest-Stormwater	440-538-572.0000
440	538	7201	Lease Interest Expense	440-538-572.0100
440	538	7204	Int Exp-BOA Loan 2004	440-538-572.0400
440	538	7205	Int Exp-BOA Loan 2005	440-538-572.0500
440	538	7207	Int Exp-BOA Loan 2007	440-538-572.0700
440	538	7300	BOA Loan	440-538-573.0000
440	538	7305	New Debt Service	440-538-573.0500
440	538	9101	Transfer Out - Admin Services	440-538-591.0100
440	538	9500	Doubtful Accts Exp	440-538-595.0000



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

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**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>				<b>Account Description</b>	<b>New Account Number</b>
440	538	9545		OPEB expense	440-538-595.4500
440	538	9550		Fund Balance Reserve	440-538-595.5000
440	640	6300	1441	TMDL Project	440-640-663.0000-1441
440	640	6300	1442	Dredging Projects	440-640-663.0000-1442
440	640	6300	7568	13th St Drainage - Stormwater	440-640-663.0000-7568



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>	<b>Account Description</b>	<b>New Account Number</b>
<b>Reuse Fund</b>		
<b>Revenues</b>		
460 334 1000 5904	SWFWMD ASR Reimbursement (L608)	460-000-334.1000-5904
460 337 3045	SWFWMD - CIP REVENUE	460-000-337.3045
460 337 4100	Capital Projects Retainage	460-000-337.4100
460 337 8460 5904	ASR SWFWMD Grant Revenue	460-000-337.8460-5904
460 343 6900	Reuse Penalties	460-000-343.6900
460 343 9010	Reuse Water Fees	460-000-343.9010
460 361 0100	Investment Earnings	460-000-361.0100
460 361 9000	Int Rev-BOA Loan	460-000-361.9000
460 369 0000	Misc Revenue	460-000-369.0000
460 369 7400	Other Misc Rev/Insurance Reimb	460-000-369.7400
460 381 7046	Tr Fr W & S Operating Fd	460-000-381.7046
460 381 8432	Transfer In - Water/Sewer	460-000-381.8432
460 381 9101 5904	Transfer In - ASR Well	460-000-381.9101-5904
460 381 9132	Transfer From Water/Sewer	460-000-381.9132
460 381 9307 1461	Transfer In - 8th/9th Reclaim	460-000-381.9307-1461
460 381 9432 1460	Transfer In - Pars - Impact Fees	460-000-381.9432-1460
460 381 9432 1461	Transfer In-8th/9th Reclaim Imp Fee	460-000-381.9432-1461
460 381 9801 5904	Transfer In for ASR	460-000-381.9801-5904
460 399 0000	Funding from FB for Outst Enc	460-000-399.0000
460 399 6000	Funding from Equity - Capital Proj	460-000-399.6000
<b>Expenses</b>		
460 539 3116	Contract Services	460-539-531.1600
460 539 4051	Travel/Per Diem	460-539-540.5100
460 539 4512	Insurance	460-539-545.1200
460 539 4634	Repair and Maintenance	460-539-546.3400
460 539 4635	Repair and Maintenance-Equipment	460-539-546.3500
460 539 4636	Repair & Maintenance - Utility	460-539-546.3600
460 539 5216	Fuel, Oil & Lubricants	460-539-552.1600
460 539 5223	Operating Expenses	460-539-552.2300
460 539 5242	Small Tools/Equipment	460-539-552.4200
460 539 5513	Technical/Training	460-539-555.1300
460 539 5901	Depreciation Expense	460-539-559.0100
460 539 6301	Improvements Not Building	460-539-563.0100
460 539 6401	Machinery & Equipment	460-539-564.0100
460 539 7100	SRF Loan-Principal-Reuse Water	460-539-571.0000



**CITY OF PALMETTO, FLORIDA  
2014-2015 BUDGET**

**ACCOUNT NUMBER CROSSWALK**

<b>Old Account Number</b>				<b>Account Description</b>	<b>New Account Number</b>
460	539	7104		Princ-BOA Loan 2004	460-539-571.0400
460	539	7105		Princ-BOA Loan 2005	460-539-571.0500
460	539	7107		Princ-BOA Loan 2007	460-539-571.0700
460	539	7170		Principal Payment - ASR Advance	460-539-571.7000
460	539	7200		SRF Loan-Interest-Reuse Water	460-539-572.0000
460	539	7204		Int Exp-BOA Loan 2004	460-539-572.0400
460	539	7205		Int Exp-BOA Loan 2005	460-539-572.0500
460	539	7207		Int Exp-BOA Loan 2007	460-539-572.0700
460	539	7270		Interest Payment - ASR Advance	460-539-572.7000
460	539	7305		New Debt Service	460-539-573.0500
460	539	9101		Transfer out - Admin Services	460-539-591.0100
460	539	9432	1470	Transfer to Capital Projects Fund	460-539-594.3200-1470
460	539	9500		Doubtful Accts Exp	460-539-595.0000
460	539	9550		Fund Balance Reserve	460-539-595.5000
460	660	6300	1460	Pars Expansion	460-660-663.0000-1460
460	660	6300	1461	8th & 9th Stree Reclaim Lines	460-660-663.0000-1461
460	660	6300	5904	ASR Improv not Bldgs	460-660-663.0000-5904
460	660	6301	5904	ASR Improv not Bldgs - Matching	460-660-663.0100-5904
460	660	6302	5904	ASR Phase II Improvement no Bldg	460-660-663.0200-5904
460	702	6300	5904	SWFWMD ASR Project L608	460-702-763.0000-5904
460	702	6302	5904	ASR Phase II SWFWMD L608	460-702-763.0200-5904