

THE TOWN OF LONGBOAT KEY, FLORIDA



**RECOMMENDED BUDGET
FISCAL YEAR 2013-14**

**TOWN OF LONGBOAT KEY
RECOMMENDED BUDGET
FISCAL YEAR 2013-2014**



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BUDGET MESSAGE

Date: August 1, 2013

To: Town Commission
From: David R. Bullock, Town Manager
Subject: Recommended Budget For Fiscal Year 2013-14

INTRODUCTION

This proposal represents the Town Charter requirement to produce a Recommended Budget document on or before August 1st each year for the ensuing fiscal year. There are factors, such as pension costs, that will remain unknown until after the August 14, 2013 Special Meeting of the Town Commission. Therefore, the document that will be presented to you in September is likely to have changed by some of the unknown factors.

BUDGET MESSAGE

The general content of the Budget Message summarizes the major program goals within the following content:

- Budget Discussion - Overview of the budget being presented.
- Major Budget Components - A listing of major new budget components and a summary explanation of related costs.
- Budget Analysis - A discussion of the local tax funding, including assessed valuation and millage rates, and the Operating Budget Variance Report.
- Concluding Remarks

OTHER CONTENTS

In addition to the Budget Message, this document contains the following sections:

- Summary of Ad Valorem Taxes
- Listing of the Capital Improvement Budget for Fiscal Year 2013-14
- Prior Years Comparisons by Account Number

BUDGET DISCUSSION

Fund Balance Discussion

The Town's General Fund ended fiscal year 2011-12 with a total fund balance of \$4,464,157, a reduction of \$546,006 from the previous year. The total General Fund fund balance at the end of 2011-12 was categorized the following ways: \$116,818 was Nonspendable, \$1,000,000 was Assigned for future pension costs, \$93,857 was Assigned for encumbrances, leaving \$3,253,482 Unassigned.

| | | |
|---|--------------------|---------------------|
| FY 12 Beginning Fund Balance | | \$ 5,010,163 |
| FY 12 Net Fund Balance Reduction | | <u>(546,006)</u> |
| Nonspendable (inventory and prepaid items) | 116,818 | |
| Assigned (to offset future pension costs) | 1,000,000 | |
| Assigned (Encumbrances carried forward to FY 13) | 93,857 | |
| Unassigned (available for expenditure) | <u>3,253,482</u> | |
| FY 12 Ending Balance | | <u>\$ 4,464,157</u> |
| | | |
| FY 13 Estimated Revenue Reduction | | (41,895) |
| FY 13 Estimated Expenditure Reduction | | 205,000 |
| FY 13 Estimated Use of Fund Balance | | (637,500) |
| FY 13 Estimated Use of Commission Contingency | | <u>(200,000)</u> |
| FY 13 Net Fund Balance Reduction | | (674,395) |
| FY 13 Assigned (Inventory, Encumbrances, Prepaid) | <u>(210,675)</u> | |
| FY 13 Estimated Ending Balance | | <u>\$ 3,579,087</u> |
| Assigned (to offset future pension costs) | <u>(1,000,000)</u> | |
| FY 13 Estimated Unassigned Fund Balance | | <u>\$ 2,579,087</u> |

As part of the annual budget process, the Town estimates the projected fund balance available from the preceding year. For fiscal year ending September 30, 2013, we estimate actual revenue to fall short of budgeted revenue by \$41,895 due to declines in investment income, electric franchise fees and zoning permits. However this will be partially offset by an additional transfer in from the Streets Fund. We also expect certain departments to come in under-budget by \$205,000.

The town budgeted \$400,000 in contingency and expects to use \$200,000 of this amount. The estimated use of fund balance (\$637,500) is made up of the following:

- 3% Wage Increases \$162,500
- Addition of Assistant Town Manager position \$60,000
- Fire Department DROP participants vacation / medical payouts \$215,000
- General Employees ***potential*** DROP vacation / medical payouts \$200,000

Fund Balance Discussion Continued

The Town provided a 3% general wage increase for employees which was not originally budgeted. This is the first wage increase employees have had since 2008. The estimated overages include \$215,000 for payouts of accrued vacation and sick pay for fire department employees electing the DROP (Deferred Retirement Option Program) provisions of the new pension ordinance which froze pension benefits effective October 1 2013. The Town also included an anticipated estimated payout of \$200,000 for the general employees which is currently pending commission action. We expect some legal fees associated with pension reform to be paid for with surpluses in other departmental budgets. Pension reform has been the theme of FY 13's goals and objectives to relieve the taxpayers' future unfunded liabilities and we will continue to pursue that goal through the upcoming budget cycle. The official dollar impact of these changes will be provided when the Town actuary produces its annual valuation report as of October 1 2013 which we expect during the next fiscal year.

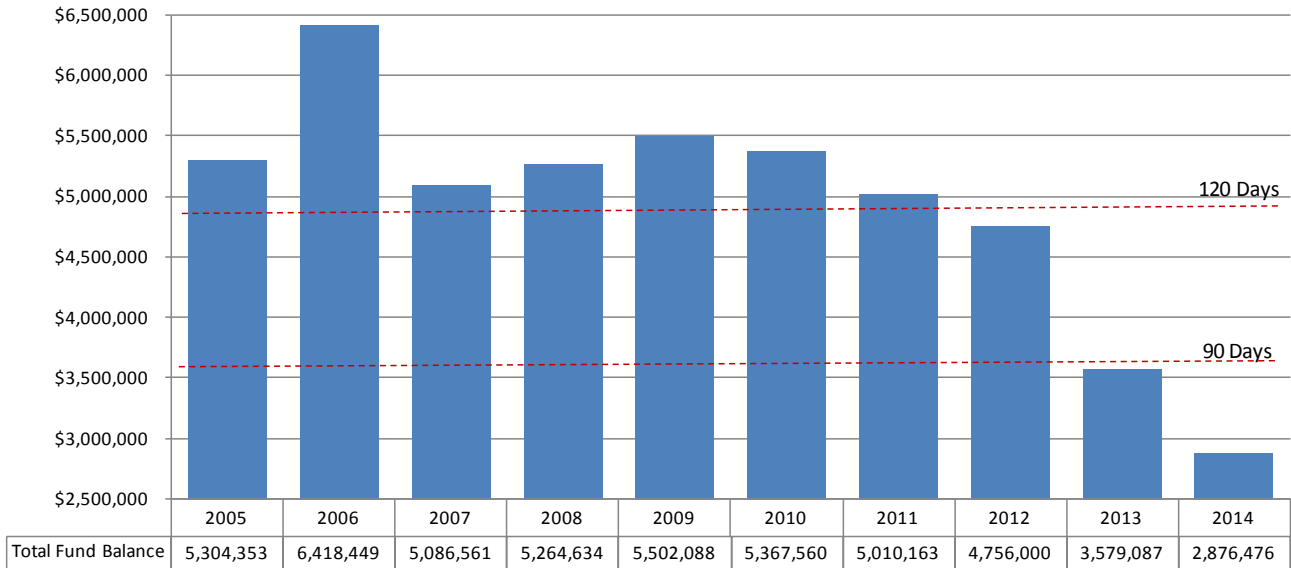
As a result of these variances in the budget, the ending fund balance for FY 13 is projected to be \$3,579,087 which represents 23% of General Fund expenditures or 90 operating days. The Town finance committee is currently working on an official fund balance policy and currently strives to retain 90 days of total expenditures.

Maintaining a healthy fund balance serves several purposes. It maintains investment-grade credit ratings so the Town pays less interest on its borrowings. It helps meet seasonal shortfalls in cash flow, and reduces susceptibility to emergency or unanticipated expenditures and/or revenue shortfalls. Fund balance information is also used to identify the available resources to repay long-term debt, reduce property taxes, add new services or expand existing ones, or enhance the financial position of the Town, in accordance with policies established by the Town Commission.

In order to not raise taxes in FY 14, the recommended budget proposes to use an additional fund balance of \$702,611 further reducing the fund balance to \$2,876,476 which is 18.9% of operating expenditures or 72 days. The Town also has access to borrow funds from the Utility Fund which will provide adequate cash flow, over the 90 day target level, in case of an emergency. The unassigned fund balance is \$1,876,476 due to a \$1 million reserve established for pension liabilities. The habitual use of fund balance is unsustainable if we are to maintain our target levels of fund balance. In addition, it creates a gap in revenue of \$702,611 in the next fiscal budget (FY 15), which has to be accounted for through increased taxes and other fees or reducing services.

Below is a chart showing a fund balance history for the General Fund over the past ten years.

Fund Balance History - General Fund



Town Commission Contingency

The Town Commission Contingency Account began the year with \$400,000. Commission Contingency currently has an approved use of \$123,000; \$100,000 for the ULI study and \$23,000 for the planning consultant, William Spikowski. However, I am estimating another \$20,000 for the planning consultant, and an estimated \$57,000 for overruns in pension attorneys and actuaries.

Summary of FY 2012-13 General Fund Budget Impact

Although a net reduction in the beginning FY 14 fund balance is anticipated, staff is still reviewing expenditure reductions that do not affect citizens’ visible service levels. As the fiscal year progresses, any realized reductions will be reflected in the ending fund balance.

Fiscal Year 2013-14 Budget Discussion

GENERAL FUND

This Recommended Budget was prepared based on a 2.6% increase in property values. This results in an increase in ad valorem revenues of almost \$215,000 based on the current millage rate of 1.8872.

GENERAL FUND Continued

The CPI factor to be applied to homestead properties for fiscal year 2013-14 is 1.7%. This means that on properties that have the homestead exemption, and their 2013 assessed value is higher than their 2012 assessed value, the taxable value will go up by 1.7%, the maximum allowed by Statute.

The non ad valorem revenues in the Recommended Budget are estimated to be approximately \$306,000 lower when compared to last year's adopted budget.

There are no cost of living adjustments (COLA) or merit increases for employees included in this Recommended Budget for FY 14. However, there was a 3% increase granted in fiscal year 2012-13 that was not originally budgeted.

The Recommended Budgeted expenditures, excluding capital and contingencies, in the General Fund are up by about \$316,000 or 2.25% from the 2012-13 adopted budget. This is made up of an increase to personnel costs of \$435,000 and a decrease to operating expenses of \$119,000.

Recommended Millage Discussion

Based on the July valuations, the Town's current millage rate of 1.8872 would generate \$8,594,875, or \$214,963 more than last year.

The Recommended Budget does not require the use of any of the \$1,000,000 of General Fund balance reserved for pensions, but does require about \$703,000 of the unassigned fund balance. The projected fund balance at the end of FY 14, including the \$1,000,000 pension reserve, would then cover 72 operating days. The current millage rate remains unchanged for FY 14.

Pension Discussion

FY 14 will be a year of significant change for the Town pension programs. At least two of the pension programs, Fire and General Employees, will freeze on October 1, 2013. What this means is that employees will no longer accrue years of service after this date, which is used to calculate their monthly retirement benefit. Their accrued benefits they have earned prior to this date will remain and the pension plans will continue to exist until the final benefit payments are made. The annual required Town contribution will not be known until early August when the actuary completes the impact statements. This Recommended Budget uses a Town contribution estimate of \$2,700,000 for FY 14. Once the actual number is received it will be incorporated into the Final Budget. This could result in an increase or decrease to the budget. An explanation and analysis of the results will be provided in the Final Budget.

BUILDING FUND

The Building Division increased its fund balance in fiscal year 2011-12 by \$305,366 and began fiscal year 2012-13 with a fund balance of \$873,760. Building permit revenues are somewhat lower than expected in FY 13. However, other permit revenues are coming in better than expected. The estimated ending balance for FY 13 is approximately \$680,000. The FY 14 building permit budget has been increased based on our knowledge of some major projects such as the Hilton hotel renovation. The expected ending Fund Balance for FY 14 is \$800,000.

UTILITY FUND

Public Works continues to systematically repair and replace the water and wastewater infrastructure. Initial planning for replacement of the wastewater subaqueous forcemain has begun. This is a large project with a considerable budget. Therefore, staff has begun gathering information to conduct a utility rate review to evaluate funding needs and options. During this next fiscal year I will keep you updated on our progress.

MAJOR BUDGET COMPONENTS

Beach Capital Project Fund

- 1. Expansion of Erosion Area Sand Placement** Budget Amount \$3,000,000
Budgeted in Beach Capital Projects Fund
(Funding Sources listed below)

This line item enhances the previously approved FY 2012-13 High Erosion Area Sand Placement project by adding funding for other erosion areas. The additional areas will be evaluated and established as determined by a planned beach shoreline survey. The survey will be conducted during late 2013 / early 2014. This funding will support engineering services, construction costs, and environmental monitoring of our beach program.

Primary funding for this project comes from the beach capital fund balance. Other potential funding sources include the Florida Department of Environmental Protection (FDEP) matching grants, Tourist Development Tax (TDT) funds and Federal Emergency Management Administration (FEMA) reimbursement for Hurricane Debby and Fay.

- 2. Longboat Pass Inlet Management** Budget Amount \$1,100,000
Budgeted in Beach Capital Projects Fund

Design and dredging of Longboat Pass is planned through this budget line item. Design services to develop plans and obtain permits accounts for approximately \$100,000. The remaining funds will be utilized for the dredging project costs. The sand dredged from the pass will be placed in and around the north end of Longboat Key. The locations anticipated to receive sand are from the Broadway beach access to just north of 360 North Condominium.

- 3. Sand Search** Budget Amount \$300,000
Budgeted in Beach Capital Projects Fund

Preliminary Sand Search to locate, explore and perform geotechnical investigations of future sand sources (borrow areas) offshore for upcoming projects.

General Fund

- 4. Replace 3 Marked Police Cars** Budget Amount \$108,000
Budgeted in General Fund
(Funded by Infrastructure Surtax Fund "Infrastructure Sales Tax Phase III" Pending Resolution)

Marked police vehicles are replaced every 2 years. This cycle replaces the vehicles at or near the time they achieve 100,000 miles. Actual hours on the vehicle place wear and tear comparable to a vehicle with 200,000 miles. This replacement schedule helps increase reliability of our emergency vehicles and to reduce the increasing costs of maintenance on older vehicles.

Costs this year are slightly higher as Crown Victoria police cars are being phased out and we are not sure of how much equipment will be transferrable to the next model. We are looking to utilize one of the retiring police cars as a Fire Marshal vehicle.

- 5. Police Handheld Radios** Budget Amount \$104,000
(Funded by Infrastructure Surtax Fund "Infrastructure Sales Tax Phase III" Pending Resolution)

The portable radios (Manatee County 800 frequency) that the officers currently use are being superseded by a new federal standard (P25). The radio manufacturer is no longer offering repair parts for our current model radios. All local police and fire departments are in the process of upgrading their radios. The new P25 radios will be encrypted for public safety use only. The Police Department has 22 portable radios. This budget will replace a portion of the radios.

- 6. Electronic Patient Care Reporting System** Budget Amount ELIMINATED
(Funded by Ad Valorem)

The Fire Department proposes to replace the non-compliant patient reporting program. Replacement is in anticipation of the Florida Department of Health mandatory reporting requirements. Currently the existing program utilized by the Fire Department does not capture the appropriate data elements. The new program software and equipment will comply with NEMSIS NHTA minimum data sets required by the Florida EMSTARS system. The Fire Department applied for a 75/25 grant, but it was not granted. Therefore this item will be forwarded to the next budget cycle and the grant applied for again. The system will need to be replaced in fiscal year 2015.

- 7. Backhoe - Streets Department** Budget Amount \$85,000
Budgeted in General Fund
(Funded by Road & Bridge Fund "Gas Tax Revenues" and Utility Revenues)

This vehicle is replacing the 2001 Case Backhoe. At twelve years of age it has reached its useful life working in a salty environment. This backhoe is utilized for beach projects, debris removal, and utility water breaks. The new backhoe will be purchased with both gas tax and utility revenues.

8. IT - Server Replacement Budget Amount \$96,000
(Funded by Infrastructure Surtax Fund "Infrastructure Sales Tax Phase III" Pending Resolution)

The Town's Network Servers are on a 5-year replacement schedule. The Enterprise servers host all business applications including Police/Fire Dispatch, Financial Systems, Permitting/Inspections functions, Payroll, HR functions, and Utility billing. Although sometimes in good working condition, when the technology becomes 5-6 years old, it is prudent to replace equipment.

9. IT - Phone System Replacement Budget Amount \$85,000
(Funded by Infrastructure Surtax Fund "Infrastructure Sales Tax Phase III" Pending Resolution)

The Town's telephone systems at Town Hall, Police, Fire, and Public Works are over 15 years old. The current Nortel model is no longer supported by the manufacturer. Due to the age of the system, maintenance is contracted to a third party vendor. At this point replacement parts can only be purchased used. Replacement has been deferred for several years due to budget constraints and is no longer prudent. The budget money will be supplied through the Infrastructure Sales Tax by Resolution.

Utility Fund

10. Water Division

Budgeted in Utility Fund

A. Subaqueous Potable Water Main Construction Budget Amount \$75,000
(Funded by Utility Revenues and/or Debt)

The existing water main attached to the Longboat Pass Bridge that delivers water from Manatee County is 30 years old. This project will replace the existing water main with a new subaqueous water main. The new subaqueous water main will be approximately 2,500 lineal feet in length. Engineering design has commenced with money encumbered in previous budgets. This budget request represents additional construction oversight and project management assistance. The anticipated budget for the multi-year project is \$2,575,000.

B. Pressure Reducing Station Budget Amount \$300,000
(Funded by Utility Revenues and/or Debt)

A pressure reducing station is planned for the North end of Longboat Key. The station (fenced area of piping and valves) will be located in the western right-of-way of Gulf of Mexico Drive near Northshore Road. The station will allow flexibility for maintaining constant pressure, utilizing stored water, and reducing water breaks. The pressure station is planned to be constructed in conjunction with the Longboat Pass Water Main Replacement.

C. Water Storage Tank Inspections (South Key and Mid Key)

(Funded by Utility Revenues and/or Debt)

Budget Amount \$100,000

The Florida Department of Environmental Protection requires all above ground potable water storage tanks be inspected and maintained every five years. The Mid Key and South Key storage tanks were last inspected in 2009. This amount covers the inspection and minor repairs that may be necessary. Each tank is anticipated to cost \$50,000.

11. Wastewater Division

Budgeted in Utility Fund

A. Wastewater Collection, Subaqueous Forcemain

Budget Amount \$1,000,000

(Funded by Utility Revenues and/or Debt)

Wastewater generated on Longboat Key is collected and sent to the Manatee County Southwest Regional Treatment Facility via a 16,000 lineal foot, 20 inch diameter ductile iron pipe. The existing pipeline is 40 years old. This multi-year project began in FY 2012-13 with an engineering design criteria review. This project will be executed via a Design Build delivery method for allowing collaborative solutions between the engineer and contractor. Planning level estimates of this major project are \$16,000,000. More accurate costs will be established as the design progresses.

B. Slipline Gravity Sewers

Budget Amount \$600,000

Voter Approved Debt Financing (Funded by Bank Qualified Debt)

This budget item is a continuation of the ongoing slipline project to reduce inflow, chlorides, and maintain the stability of the wastewater collection system. Reduction of chloride levels is required in our wastewater contract with Manatee County. The areas of focus for the 2014 fiscal year are currently being reviewed through a system-wide study and planned pilot project.

C. Rehab of Lift Station E

Budget Amount \$150,000

(Funded by Utility Revenues and/or Debt)

Rehabilitate Lift Station E at 3700 Gulf of Mexico Drive including pumps, piping, control panel and lining the wet well. This lift station was constructed in the mid-1970s. This amount (\$150,000) covers additional anticipated construction costs due to necessary alterations of the generator setup. Engineering and construction costs were encumbered in previous fiscal year. The anticipated budget for the completed project is \$850,000. The project is currently at a 90 percent design level.

D. Rehab of Lift Station 8F

Budget Amount \$350,000

(Funded by Utility Revenues and/or Debt)

Rehabilitate intermediate Lift Station 8F at 3485 Harbourside Drive including pumps, piping, control panel, and lining the wet well. This lift station was constructed in the late 1970's. The requested budget amount covers the anticipated engineering design and construction costs.

E. Minor & Smaller Lift Station Rehabilitation
(Funded by Utility Revenues and/or Debt)

Budget Amount \$175,000

Minor and smaller intermediate lift stations are being systematically rehabilitated including pumps, piping, control panel and lining the wet well/manhole. These lift stations were constructed in the mid 1970's. This project is being performed over several years.

BUDGET ANALYSIS

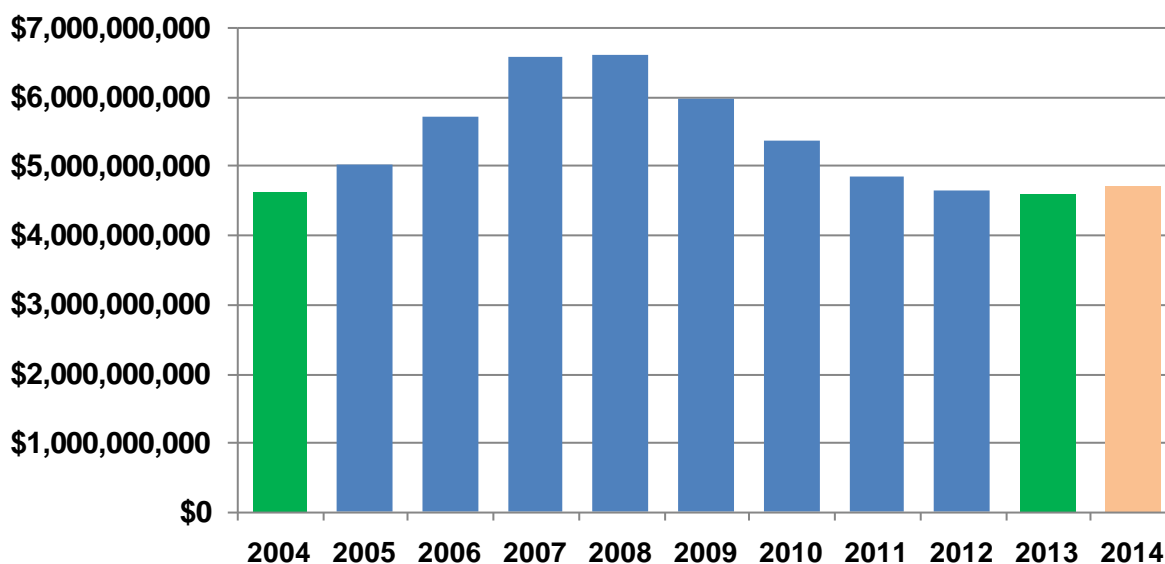
The following are brief analyses of major budget features including: Analyses of Assessed Valuations and Millage Rates, the Beach Districts A and B Debt Service Tax Millage Rates and an Operating Budget Variance Report.

A. Assessed Valuations / Millage Rates

General Fund

Sarasota and Manatee County Property Appraisers provide the Town with preliminary estimates of taxable values on or before June 1st of each year. Certification of the tax rolls occurs on July 1st of each year. The taxable value decreased 9-10% in fiscal years 2009 through 2011 and 4.2% and 1.5% in fiscal years 2012 and 2013. The certified valuations for fiscal year 2014 are showing an increase for the first time since 2008. The following chart shows the history of taxable values since 2004. Fiscal year 2013 values were equivalent to 2004 and 2014 values are even higher

Taxable Value



G.O. Facility Improvement Bonds

For fiscal year 2013-14 General Obligation (G.O.) debt service is \$289,829 as compared to \$285,145 in fiscal year 2012-13. Based on the 2.6% increase in property valuations, the G.O. bond debt service millage for fiscal year 2013-14 is 0.0560 mills compared to 0.0564 mills in fiscal year 2012-13. There is a fund balance of \$35,000 available which is being applied to the debt service payment.

Beach District Debt Service Taxes

The debt service millages for Special Districts A and B were not levied in fiscal years 2010-11, 2011-12 and 2012-13. A referendum was passed in March 2011 to issue bonds up to \$16,000,000 for funding the next beach project that includes structures for the North End of the Key and sand placement in multiple locations.

Construction could begin in late 2014. If this schedule holds true, the Town will not need to levy a debt service tax in FY 14. We are anticipating a tax levy for the Beach Special Districts in FY 15 and are exploring other funding options for ongoing beach nourishment projects.

B. Operating Budget Variance Report

The following table shows the difference between the Adopted General Fund Budget for fiscal year 2012-13 compared to the Recommended Budget for fiscal year 2013-14. The comparison is broken down by the major categories of expenditures. Personnel costs are up in the General Fund by \$434,669 or 3.82%. The operating/non-operating expenses are down by **(\$118,459)** or **(4.38%)** and do not include contingencies. Contingencies are down by **(\$150,000)** or **(37.50%)**. The capital outlay budget is down **(\$322,223)** or **(33.56%)** for fiscal year 2013-14. Most of the capital expenditures are funded by revenues other than ad valorem taxes. In summary, the expenditures for the General Fund are down **(\$156,013)** or **(1.01%)** from fiscal year 2012-13.

| | FY 12/13 | FY 13/14 | Increase/ (Decrease) | |
|---------------------|---------------------|---------------------|---------------------------------|-----------------|
| General Fund | Adopted | Recommended | | |
| Personnel | \$11,364,200 | \$11,798,869 | \$434,669 | 3.82% |
| Operating | 2,704,324 | 2,585,865 | (118,459) | (4.38%) |
| Contingency | 400,000 | 250,000 | (150,000) | (37.50%) |
| Capital Outlay | <u>960,223</u> | <u>638,000</u> | (322,223) | (33.56%) |
| Totals | \$15,428,747 | \$15,272,734 | (\$156,013) | (1.01%) |

The following page shows the "Operating Budget Variance Report" table indicating the changes or variances both for major revenue categories and departmental expenditure categories between the fiscal year 2012-13 Adopted Budget and the fiscal year 2013-14 Recommended Budget. **Overall, General Fund expenditures (excluding capital) rose by only 1.15%.**

This Operating Budget Variance Report also provides an explanation for variances of greater than +/- 5%.

Millage Rate @ 1.8872

| | ADOPTED | ESTIMATED | RECOMMENDED | | | |
|-----------------------------------|---------------------|----------------------|---------------------|---------------------|--------------------------|----------------|
| | ACTUAL | BUDGET | ACTUAL | BUDGET | BUDGET | |
| | FY 2011-12 | FY 2012-13 | FY 2012-13 | FY 2013-14 | \$ CHANGE | % CHANGE |
| Revenues: | | | | | | |
| Property Taxes | \$8,461,429 | \$8,379,912 | \$8,379,912 | \$8,594,875 | \$214,963 ^{1.} | 2.57% |
| Franchise Fees | 896,715 | 988,000 | 913,000 | 913,000 | (75,000) ^{2.} | (7.59%) |
| Intergovernmental | 1,573,243 | 1,457,180 | 1,457,180 | 1,425,560 | (31,620) | (2.17%) |
| Charges for Services | 328,994 | 311,650 | 266,650 | 311,650 | 0 | 0.00% |
| Local Business Tax / Misc Permits | 168,870 | 167,500 | 167,500 | 167,500 | 0 | 0.00% |
| Fines & Forfeits | 10,983 | 40,800 | 40,800 | 40,800 | 0 | 0.00% |
| Tennis Revenues | 470,152 | 485,000 | 489,961 | 492,500 | 7,500 | 1.55% |
| Miscellaneous | 453,135 | 318,600 | 316,744 | 111,600 | (207,000) ^{3.} | (64.97%) |
| Transfers From Other Funds | 1,892,605 | 2,830,105 | 2,955,105 | 2,512,638 | (317,467) ^{4.} | (11.22%) |
| Prior Year Surplus | 546,006 | 450,000 | 885,070 | 702,611 | 252,611 ^{5.} | 56.14% |
| Total Fund Revenues | \$14,802,132 | \$15,428,747 | \$15,871,922 | \$15,272,734 | (\$156,013) | (1.01%) |
| Expenditures: | | | | | | |
| Town Commission | 31,723 | 30,150 | 20,150 | 34,632 | 4,482 ^{6.} | 14.87% |
| Town Attorney | 304,839 | 347,000 | 307,000 | 315,000 | (32,000) ^{7.} | (9.22%) |
| Outside Attorneys | 29,634 | 62,500 | 52,500 | 40,000 | (22,500) ^{8.} | (36.00%) |
| Town Manager | 357,509 | 355,533 | 420,105 | 455,891 | 100,358 ^{9.} | 28.23% |
| Town Clerk | 297,447 | 351,346 | 344,998 | 342,365 | (8,981) | (2.56%) |
| Finance/Purchasing | 501,786 | 584,934 | 593,178 | 596,240 | 11,306 | 1.93% |
| Information Technology | 601,478 | 730,799 | 731,601 | 714,956 | (15,843) | (2.17%) |
| Human Resources | 107,998 | 106,919 | 108,257 | 119,690 | 12,771 ^{10.} | 11.94% |
| Municipal Buildings | 96,808 | 110,875 | 110,875 | 109,241 | (1,634) | (1.47%) |
| Police | 2,262,770 | 3,079,666 | 3,117,758 | 3,183,912 | 104,246 | 3.38% |
| Fire/Rescue | 3,894,023 | 5,239,587 | 5,532,105 | 5,556,576 | 316,989 ^{11.} | 6.05% |
| Emergency Management | 18,798 | 8,500 | 8,500 | 10,345 | 1,845 ^{12.} | 21.71% |
| Public Works | 556,521 | 647,087 | 495,886 | 546,995 | (100,092) ^{13.} | (15.47%) |
| Parks | 184,255 | 212,971 | 217,527 | 218,465 | 5,494 | 2.58% |
| Planning and Zoning | 553,265 | 575,582 | 754,214 | 529,861 | (45,721) ^{14.} | (7.94%) |
| Recreation | 26,081 | 33,005 | 33,005 | 32,519 | (486) | (1.47%) |
| Tennis | 443,514 | 485,000 | 486,961 | 474,748 | (10,252) | (2.11%) |
| Streets | 507,735 | 580,941 | 586,570 | 630,269 | 49,328 ^{15.} | 8.49% |
| General Services | 3,641,599 | 526,129 | 790,509 | 473,029 | (53,100) ^{16.} | (10.09%) |
| Town Commission Contingency | 0 | 400,000 | 200,000 | 250,000 | (150,000) | (37.50%) |
| Total Expenditures | \$14,417,783 | \$14,468,524 | \$14,911,699 | \$14,634,734 | \$166,210 | 1.15% |
| Capital Outlay | 384,349 | 960,223 | 960,223 | 638,000 | (322,223) | (33.56%) |
| Total Expenditures | \$14,802,132 | \$15,428,747 | \$15,871,922 | \$15,272,734 | (\$156,013) | (1.01%) |
| BEGINNING FUND BALANCE | \$5,010,163 | \$4,464,157 | \$4,464,157 | \$3,579,087 | (\$317,467) | |
| Estimated Use of Fund Balance | (546,006) | (450,000) | (885,070) | (702,611) | 252,611 | |
| ENDING FUND BALANCE | \$4,464,157 | \$4,014,157 ☼ | \$3,579,087 | \$2,876,476 | (\$570,078) | |
| # of Operating Days | 113 | 101 | 88 | 72 | | |

☼ \$1,000,000 of the General Fund Balance is designated for Pension Costs

Explanations for the footnotes are on the following pages.

General Fund Revenues

- | | | |
|---|--------------------------|-----------------------|
| 1. Ad Valorem Taxes | <u>\$214,963</u> | <u>2.57%</u> |
| July Certified Assessed Values are 2.6% higher than the previous year. This is the first increase since 2008. | | |
| 2. Franchise Fees | <u>-\$75,000</u> | <u>-7.59%</u> |
| Franchise fees are down mainly due to Electric Franchise fees coming in lower than previous years. This trend is likely to continue if we have another mild weather winter. | | |
| 3. Miscellaneous | <u>-\$207,000</u> | <u>-64.97%</u> |
| These revenues have been decreased due to over inflated interest projections in prior fiscal years as well as a reduction in sale of fixed assets. | | |
| 4. Transfers from Other Funds | <u>-\$317,467</u> | <u>-11.22%</u> |
| This reduction is based upon transfers for capital needs being lower than last year. | | |
| 5. Prior Year Surplus | <u>\$252,611</u> | <u>56.14%</u> |
| There is an increase in the use of prior year surplus (fund balance). If this trend continues, the fund balance will fall below acceptable levels. The Finance Director along with the Finance Committee is currently developing a Fund Balance Policy to be adopted sometime in fiscal year 2013-14. | | |

General Fund Departmental Expenditures

- | | | |
|--|-------------------------|-----------------------|
| 6. Town Commission | <u>\$4,482</u> | <u>14.87%</u> |
| The increase is due to Town Commission travel. | | |
| 7. Town Attorney | <u>-\$32,000</u> | <u>-9.22%</u> |
| The Town replaced the previous attorney who retired. The contract for the new attorney is structured differently allowing the budget to be reduced. | | |
| 8. Outside Attorneys | <u>-\$22,500</u> | <u>-36.00%</u> |
| Reduced based on contract negotiations being complete in fiscal year 2013. This may change if the Police Union contract is not resolved by September 30, 2013. | | |
| 9. Town Manager | <u>\$100,358</u> | <u>28.23%</u> |
| This increase is based on the addition of an Assistant Town Manager position and a 3% salary increase which did not include the Town Manager. The Assistant Town Manager's salary and benefits is split 50/50 with the utility department. | | |
| 10. Human Resources | <u>\$12,771</u> | <u>11.94%</u> |
| The Human Resources (HR) increase is based on the 3% salary increase granted in fiscal year 2013 and change to the HR Manager insurance status. | | |

General Fund Departmental Expenditures continued

| | | |
|---|--------------------------|-----------------------|
| 11. Fire/Rescue | <u>\$316,989</u> | <u>6.05%</u> |
| <p>This increase is largely due to the new fire contract which increased salaries by 3%, laundry allowance increase and Florida Retirement System (FRS) Town contribution along with existing pension contribution.</p> | | |
| 12. Emergency Management | <u>\$1,845</u> | <u>21.71%</u> |
| <p>Emergency Management was increased to cover disaster management contracts such as Agility Recovery Solutions which provides access to temporary office space in the event of a hurricane.</p> | | |
| 13. Public Works | <u>-\$100,092</u> | <u>-15.47%</u> |
| <p>This decrease is due to the Town Engineer salary being split with 1/2 transferred to the Town Manager department and the other 1/2 transferred to the Utility department.</p> | | |
| 14. Planning and Zoning | <u>-\$45,721</u> | <u>-7.94%</u> |
| <p>Reduction is mostly due to decrease in consulting services.</p> | | |
| 15. Streets Department | <u>\$49,328</u> | <u>8.49%</u> |
| <p>This is based upon increases to various lines that were moved to the Streets Department from other departments to better capture the actual costs to run the this department.</p> | | |
| 16. General Services | <u>-\$53,100</u> | <u>-10.09%</u> |
| <p>The primary source of the decrease is a reduction in consulting services related to the freezing of the pension plans. This may need to be increased in the final budget if the Police Union contract is not ratified prior to September 30, 2013.</p> | | |

Concluding Remarks

Every budget is a result of balancing multiple factors: service levels, community expectations, tax rates, operating costs, revenues, delivery models, and other factors. In preparing this budget I have observed some of these factors at play. For example, Town fund balance has been declining for the past four years even as operating costs have declined or remained virtually flat. This is largely due to multiple years of declining revenues. In the coming year we will need to have a conversation about service levels and delivery models, revenue opportunities, tax rates, and fund balance policy. That conversation will serve to guide future budget policy. For two years I have operated under the premise that the organization must absorb any increases in operating costs while maintaining publicly visible service levels and preserving a fund balance of at least 90 days of operating costs. This relatively simplistic approach has worked and the organization has responded to the challenges posed by these guidelines. The unknown impacts of the pension freeze could cause us to revisit service levels, millage rates, or some combination of both.

I want to thank the Town staff for the work they do and for their eagerness to address community needs and desires. There is a positive relationship between staff and citizens in this Town that other communities aspire to achieve.

Respectfully submitted,

David R. Bullock,
Town Manager



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**AD VALOREM TAX SUMMARY
FISCAL YEAR 2013 - 2014**

| | <u>Final FY 2012</u> | <u>Final FY 2013</u> | <u>July Certified FY 2014</u> |
|------------------------|---------------------------------|---------------------------------|--|
| Sarasota County | 3,346,299,628 | 3,301,413,064 | 3,400,203,897 |
| Manatee County | <u>1,301,371,164</u> | <u>1,276,173,127</u> | <u>1,299,500,326</u> |
| Total Ad Valorem Value | \$4,647,670,792 | \$4,577,586,191 | \$4,699,704,223 |

GENERAL FUND TAXES

| | | | |
|---------------------|--------------------|--------------------|--------------------|
| General Tax Millage | 1.8872 | 1.8872 | 1.8872 |
| Taxes Collectible | <u>\$8,499,099</u> | <u>\$8,379,912</u> | <u>\$8,594,875</u> |

GENERAL OBLIGATION DEBT SERVICE

| | | | |
|---------------------|------------------|------------------|------------------|
| G.O. Millage | 0.0677 | 0.0564 | 0.0560 |
| G.O. Facility Bonds | <u>\$303,178</u> | <u>\$250,002</u> | <u>\$254,847</u> |

DISTRICT A

AD VALOREM VALUE

| | | | |
|------------------------|--------------------|--------------------|--------------------|
| Sarasota County | 2,034,100,780 | 2,002,653,498 | 2,059,510,824 |
| Manatee County | <u>740,183,180</u> | <u>727,675,955</u> | <u>732,685,510</u> |
| Total Ad Valorem Value | \$2,774,283,960 | \$2,730,329,453 | \$2,792,196,334 |

DEBT SERVICE TAXES

| | | | |
|--------------------|---------------|---------------|---------------|
| Beach Bond Millage | 0.0000 | 0.0000 | 0.0000 |
| Taxes Collectible | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |

DISTRICT B

AD VALOREM VALUE

| | | | |
|------------------------|--------------------|--------------------|--------------------|
| Sarasota County | 1,312,198,848 | 1,298,759,566 | 1,340,693,073 |
| Manatee County | <u>561,187,984</u> | <u>548,497,172</u> | <u>566,814,816</u> |
| Total Ad Valorem Value | \$1,873,386,832 | \$1,847,256,738 | \$1,907,507,889 |

DEBT SERVICE TAXES

| | | | |
|--------------------|---------------|---------------|---------------|
| Beach Bond Millage | 0.0000 | 0.0000 | 0.0000 |
| Taxes Collectible | <u>\$0</u> | <u>\$0</u> | <u>\$0</u> |



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**Town of Longboat Key
Recommended Capital Requests
FY 2013-14**

| DESCRIPTION | AMOUNT | FUND SOURCE |
|--|-------------------------|---|
| <u>General Fund</u> | | |
| Information Technology | | |
| Server Replacement | 96,000 | <i>Infrastructure Surtax</i> |
| Telephone System | 85,000 | <i>Infrastructure Surtax</i> |
| Network Upgrades | <u>18,000</u> | <i>Ad Valorem Taxes</i> |
| | 199,000 | |
| Municipal Buildings | | |
| Interior Painting | 10,000 | <i>Infrastructure Surtax</i> |
| Floor Covering Replacement | <u>10,000</u> | <i>Infrastructure Surtax</i> |
| | 20,000 | |
| Police Department | | |
| Patrol cars (3) | 108,000 | <i>Infrastructure Surtax</i> |
| SUV (Captain) | 36,000 | <i>Infrastructure Surtax</i> |
| Radio Equipment | <u>104,000</u> | <i>Infrastructure Surtax</i> |
| | 248,000 | |
| Fire/Rescue Department | | |
| Fire Boat Pump | 12,500 | <i>50% WCIND Grant / 50% Ad Valorem Taxes</i> |
| EMS Stretchers | <u>43,500</u> | <i>75%grant/25% Ad Valorem Taxes</i> |
| | 56,000 | |
| Streets Department | | |
| Pick-up Truck (4x4) | 30,000 | <i>Gas Taxes</i> |
| Backhoe | <u>85,000</u> | <i>Gas Taxes & Utility Rates</i> |
| | 115,000 | |
| Total General Fund Capital | <u>638,000</u> | |
| <u>Utility Fund</u> | | |
| Water Division | | |
| Mid Key Storage Tank Inspection | 50,000 | <i>Utility Rates</i> |
| South Key Storage Tank Inspection | 50,000 | <i>Utility Rates</i> |
| Subaqueous Water Main Replacement | 75,000 | <i>Utility Rates</i> |
| Pressure Reducing Station | <u>300,000</u> | <i>Utility Rates</i> |
| | 475,000 | |
| Wastewater Division | | |
| Wastewater Collection, Subaqueous Forcemain (prelim) | 1,000,000 | <i>Bank Loan and/or Utility Rates</i> |
| Sliplining gravity sewers, services | 600,000 | <i>Bank Loan and/or Utility Rates</i> |
| Minor, Smaller Lift Station Rehab | 175,000 | <i>Utility Rates</i> |
| Rehab Lift Station E | 150,000 | <i>Bank Loan</i> |
| Rehab Lift Station 8F | 350,000 | <i>Bank Loan</i> |
| Pumps, control panel upgrades | 100,000 | <i>Utility Rates</i> |
| Wet Well, manhole repair | <u>75,000</u> | <i>Utility Rates</i> |
| | 2,450,000 | |
| Total Utility Fund Capital | <u>2,925,000</u> | |

**Town of Longboat Key
Recommended Capital Requests
FY 2013-14**

| DESCRIPTION | AMOUNT | FUND SOURCE |
|---|-------------------------|---------------------------|
| Beach Capital Project | | |
| Longboat Pass Inlet Management | 1,100,000 | <i>Beach Fund Balance</i> |
| Expansion of Erosion Area Sand Placement | 3,000,000 | <i>Beach Fund Balance</i> |
| Sand Search | 300,000 | <i>Beach Fund Balance</i> |
| Beach Survey | 175,000 | <i>Beach Fund Balance</i> |
| Beach Tilling | 30,000 | <i>Beach Fund Balance</i> |
| Monitor Protected Species | 150,000 | <i>Beach Fund Balance</i> |
| Consulting and Management Plan Update | <u>60,000</u> | <i>Beach Fund Balance</i> |
| | 4,815,000 | |
| Parks and Recreation Capital Project | | |
| Resurface Tennis Courts at Recreation Center | <u>7,500</u> | <i>Fund Balance</i> |
| | 7,500 | |
| Total General Government Capital Project Funds | <u>4,822,500</u> | |
| Grand Total All Funds | <u>8,385,500</u> | |

Town of Longboat Key Recommended Five-Year Capital Plan

| 1 DESCRIPTION OF PROGRAM | 2 COST 2013-14 | 3 COST 2014-15 | 4 COST 2015-16 | 5 COST 2016-17 | 6 COST 2017-18 |
|---|-----------------------|-----------------------|-----------------------|-----------------------|-----------------------|
| INFORMATION TECHNOLOGY | | | | | |
| Server Replacement (Five year replacement schedule) | 96,000 | | | | |
| Telephone System | 85,000 | | | | |
| Network Upgrades | 18,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| TOTAL | 199,000 | 40,000 | 40,000 | 40,000 | 40,000 |
| MUNICIPAL BUILDINGS | | | | | |
| Exterior Painting | | 20,000 | | | |
| Interior Painting | 10,000 | | | | |
| Carpet Replacement | 10,000 | 10,000 | 10,000 | | |
| Re-Roof Buildings | | | | | |
| TOTAL | 20,000 | 30,000 | 10,000 | - | - |
| POLICE | | | | | |
| Police Vehicles | 144,000 | 75,000 | 75,000 | 75,000 | |
| Generator | | | | | |
| Outboard Motor | | | 30,000 | | |
| Radio Equipment | 104,000 | 31,000 | 31,000 | 31,000 | |
| TOTAL | 248,000 | 106,000 | 136,000 | 106,000 | - |
| FIRE / RESCUE | | | | | |
| Outboard Motor | | | | 36,000 | |
| Fire Truck | | | | | 750,000 |
| Replace Ambulance | | | | 250,000 | |
| Bunker Gear | | | | 100,000 | |
| SCBA Cylinders | | 150,000 | | | |
| Defibrillator | | 80,000 | | | |
| SUV 4X4 | | | 27,000 | | |
| Floor Covering Replacement | | | 50,000 | | |
| Fire Pump | 12,500 | | | | |
| Patient Reporting System | | 100,000 | | | |
| Replace Command Vehicle | | 60,000 | | | |
| Repair Exterior Buildings | | 25,000 | | | |
| EMS Stretchers | 43,500 | 30,000 | | | |
| TOTAL | 56,000 | 445,000 | 77,000 | 386,000 | 750,000 |
| PLANNING AND ZONING | | | | | |
| Replace 4 X 2 Vehicle | | 25,000 | | | |
| TOTAL | - | 25,000 | - | - | - |
| RECREATION CENTER | | | | | |
| Fitness Equipment | | | | 50,000 | |
| Replace Floor Covering | | 10,000 | | | |
| Air Conditioner | | 7,500 | | | |
| TOTAL | - | 17,500 | - | 50,000 | - |
| TENNIS | | | | | |
| Replace Cabanas | | | 16,000 | | |
| TOTAL | - | - | 16,000 | - | - |
| PARKS | | | | | |
| Replace Van | | 35,000 | | | |
| Club Cart | | | 7,500 | | |
| TOTAL | - | 35,000 | 7,500 | - | - |
| STREETS | | | | | |
| Heavy Equipment | 85,000 | | 85,000 | 11,000 | |
| 3/4 Ton Truck Replacement | 30,000 | | 35,000 | | |
| Street Light and Sign Replacement Program | | 10,000 | 10,000 | 10,000 | |
| TOTAL | 115,000 | 10,000 | 130,000 | 21,000 | - |
| TOTAL GENERAL FUND | <u>638,000</u> | <u>708,500</u> | <u>416,500</u> | <u>603,000</u> | <u>790,000</u> |

Town of Longboat Key Recommended Five-Year Capital Plan

| 1 DESCRIPTION OF PROGRAM | 2 COST 2013-14 | 3 COST 2014-15 | 4 COST 2015-16 | 5 COST 2016-17 | 6 COST 2017-18 |
|---|-------------------------|--------------------------|-------------------------|-------------------------|-------------------------|
| WATER | | | | | |
| Subaqueous Water Main Inspections | | 60,000 | | | |
| Vehicles, Trucks, Trailers | | 50,000 | | 50,000 | |
| Pressure Reducing Station | 300,000 | | | | |
| Subaqueous Potable Water Main Construction | 75,000 | | | | |
| Water Distribution Rehab | | | | | 500,000 |
| Valve Exercising Trailer | | | 80,000 | | |
| Mid-Key Potable Storage Tank Inspection | 50,000 | | | | 50,000 |
| South Key Potable Storage Tank Inspection | 50,000 | | | | 50,000 |
| TOTAL WATER | 475,000 | 110,000 | 80,000 | 50,000 | 600,000 |
| WASTEWATER | | | | | |
| Sipline Gravity Sewers and Services | 600,000 | 600,000 | 600,000 | 600,000 | 600,000 |
| Rehabilitate Intermediate Lift Stations | | 400,000 | 400,000 | 400,000 | 400,000 |
| Lift Station 8F Rehabilitation | 350,000 | | | | |
| Wastewater Collection, Subaqueous Force Main | 1,000,000 | 14,000,000 | | | |
| Lift Station E Rehabilitation | 150,000 | | | | |
| Rehabilitate Minor Lift Stations | 175,000 | 175,000 | 175,000 | 175,000 | 175,000 |
| Lift Station Pumps, Control Panel Upgrades | 100,000 | 45,000 | 45,000 | 45,000 | 45,000 |
| Generator | | | | | |
| SCADA Upgrade | | 100,000 | | | |
| Wetwell & Manhole Repair | 75,000 | 75,000 | 75,000 | 75,000 | 75,000 |
| Vehicles | | 40,000 | | 40,000 | |
| TOTAL WASTEWATER | 2,450,000 | 15,435,000 | 1,295,000 | 1,335,000 | 1,295,000 |
| Total Utility Fund | <u>2,925,000</u> | <u>15,545,000</u> | <u>1,375,000</u> | <u>1,385,000</u> | <u>1,895,000</u> |
| BUILDING FUND | | | | | |
| Replace 4 X 2 Vehicle | | 22,000 | | | |
| Total Building Fund | <u>-</u> | <u>22,000</u> | <u>-</u> | <u>-</u> | <u>-</u> |
| STREETS CAPITAL PROJECTS | | | | | |
| Storm Drains & Culverts | | 15,000 | 15,000 | | |
| TOTALS | - | 15,000 | 15,000 | - | - |
| BEACH CAPITAL PROJECTS | | | | | |
| Longboat Pass Inlet Management | 1,100,000 | Under Development | | | |
| Expansion Erosion Area Sand Placement | 3,000,000 | | | | |
| Sand Search | 300,000 | | | | |
| Environmental Monitoring for Protected Species | 150,000 | | | | |
| Beach Survey | 175,000 | | | | |
| Beach Tilling | 30,000 | | | | |
| Consulting and Management Plan Update | 60,000 | | | | |
| TOTAL | 4,815,000 | - | - | - | - |
| CANAL DREDGING | | | | | |
| Canal Dredging | | 750,000 | | | |
| TOTAL | - | 750,000 | - | - | - |
| PARKS AND RECREATION CAPITAL PROJECTS | | | | | |
| New Playground - Recreation Center | | | 100,000 | | |
| Playground Equipment Durante Park | | 50,000 | | | |
| Dock Repairs | | 10,000 | | | |
| Resurface Tennis Courts - Recreation Center | 7,500 | | | | |
| TOTAL | 7,500 | - | - | - | - |
| Total General Government Capital Project Funds | <u>4,822,500</u> | <u>765,000</u> | <u>15,000</u> | <u>-</u> | <u>-</u> |

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Recommend</u> | <u>Budget</u> | <u>Budget</u> |
|-----------------------|--|------------------|------------------|------------------|------------------|------------------|-----------------|-----------------|
| | | <u>Amount</u> | <u>Amount</u> | <u>Amount</u> | <u>Budget</u> | <u>Budget</u> | <u>Variance</u> | <u>Variance</u> |
| | | <u>Year 2010</u> | <u>Year 2011</u> | <u>Year 2012</u> | <u>2012-13</u> | <u>2013-14</u> | <u>\$</u> | <u>%</u> |
| 001.0900.311.1001 | Ad Valorem Taxes / Sarasota County | 5,480,399 | 6,374,389 | 6,189,461 | 6,045,591 | 6,217,569 | 171,978 | 2.8% |
| 001.0900.311.1002 | Ad Valorem Taxes / Manatee County | 2,216,927 | 2,528,833 | 2,271,968 | 2,334,321 | 2,377,306 | 42,985 | 1.8% |
| 001.0900.312.5101 | Casualty Ins Prem Tax/Fire Pension | - | - | 274,616 | - | - | - | 0.0% |
| 001.0900.312.5201 | Casualty Ins Prem Tx/Police Pension | - | - | 77,700 | - | - | - | 0.0% |
| | TAXES | 7,697,326 | 8,903,222 | 8,813,745 | 8,379,912 | 8,594,875 | 214,963 | 2.6% |
| 001.0900.313.1000 | Franchise Fees / Electricity | 957,198 | 925,047 | 843,299 | 925,000 | 850,000 | (75,000) | (8.1%) |
| 001.0900.313.4000 | Franchise Fees / Gas | 43,612 | 37,069 | 34,301 | 44,000 | 44,000 | - | 0.0% |
| 001.0900.313.7000 | Franchise Fees / Solid Waste | 19,398 | 18,607 | 19,115 | 19,000 | 19,000 | - | 0.0% |
| | FRANCHISE FEES | 1,020,208 | 980,723 | 896,715 | 988,000 | 913,000 | (75,000) | (7.6%) |
| 001.0900.331.5001 | Fed Grants / FEMA | 74 | - | - | - | - | - | 0.0% |
| 001.0900.331.5002 | Fed Grants / Dept Of Justice | 60,000 | 2,854 | - | - | - | - | 0.0% |
| 001.0900.331.5003 | Fed Grants / Dept Homeland Security | - | - | 79,521 | - | - | - | 0.0% |
| 001.0900.334.6101 | St Grants / FL Dept Of Health | - | - | 14,466 | - | - | - | 0.0% |
| 001.0900.335.1201 | St Rev Sharing / Sales Tax | 124,574 | 125,772 | 130,167 | 127,000 | 127,000 | - | 0.0% |
| 001.0900.335.1205 | St Rev Sharing / Communications Tax | 602,486 | 591,914 | 612,738 | 635,000 | 613,000 | (22,000) | (3.5%) |
| 001.0900.335.1400 | Mobile Home Licenses | 341 | 406 | 491 | 500 | 500 | - | 0.0% |
| 001.0900.335.1500 | Alcoholic Beverage Licenses | 12,475 | 10,895 | 10,235 | 13,000 | 13,000 | - | 0.0% |
| 001.0900.335.1810 | Local Govt 1/2 Cent Sales Tax | 458,034 | 479,823 | 457,187 | 473,000 | 486,000 | 13,000 | 2.7% |
| 001.0900.335.2301 | Firefighters Supplemental Comp | 14,257 | 14,925 | 16,609 | 17,280 | 17,280 | - | 0.0% |
| 001.0900.337.2001 | Othr Grants / Sarasota/Manatee Ems | 3,324 | - | 1,357 | - | 107,625 | 107,625 | 100.0% |
| 001.0900.337.2002 | Othr Grants / WCIND | 143,554 | 128,028 | 216,740 | 157,400 | 57,155 | (100,245) | (63.7%) |
| 001.0900.338.9001 | Boat Registrations / Sarasota Cnty | 3,685 | 3,914 | 3,732 | 4,000 | 4,000 | (4,000) | (100.0%) |
| 001.0900.338.9002 | Manatee Interlocal / Marine Patrol | - | - | 30,000 | 30,000 | - | (30,000) | (100.0%) |
| | INTERGOVERNMENTAL | 1,422,804 | 1,358,531 | 1,573,243 | 1,457,180 | 1,425,560 | (31,620) | (2.2%) |
| 001.0900.341.2000 | Zoning Fees / Petitions | 80,964 | 20,100 | 64,529 | 40,000 | 40,000 | - | 0.0% |
| 001.0900.341.2003 | Staff Reveiw Fees | - | - | 1,500 | - | - | - | 0.0% |
| 001.0900.341.3000 | Copies / Maps / Ordinances / Etc | 1,373 | 1,391 | 940 | 2,000 | 2,000 | - | 0.0% |
| 001.0900.342.5000 | Fire Inspection Fees | 131,688 | 125,128 | 51,462 | 50,000 | 50,000 | - | 0.0% |
| 001.0900.342.5002 | Re-Inspection Fees | - | - | - | 500 | 500 | - | 0.0% |
| 001.0900.342.6001 | Emergency Medical Service Fees | 188,551 | 197,617 | 191,514 | 200,000 | 200,000 | - | 0.0% |
| 001.0900.347.2001 | Rec Ctr / Registrations/Fees | 16,238 | 17,251 | 15,560 | 16,000 | 16,000 | - | 0.0% |
| 001.0900.347.2002 | Rec Ctr / Memberships | 3,412 | 3,168 | 3,189 | 3,000 | 3,000 | - | 0.0% |
| 001.0900.349.0001 | Firefighters Union Adm Fee | 150 | 150 | 300 | 150 | 150 | - | 0.0% |
| 001.0900.349.0002 | Interim Proprietary and Gen Svc Fee | 233 | - | - | - | - | - | 0.0% |
| | CHARGES FOR SERVICES | 422,609 | 364,805 | 328,994 | 311,650 | 311,650 | - | 0.0% |
| 001.0900.321.0001 | Local Business Tax | 158,263 | 166,731 | 151,357 | 160,000 | 156,000 | (4,000) | (2.5%) |
| 001.0900.322.0005 | Permits / Sign | 6,625 | 5,980 | 5,860 | 6,000 | 6,000 | - | 0.0% |
| 001.0900.322.0006 | Fire Prevention Permit & Inspection | - | - | 7,998 | - | 4,000 | 4,000 | 100.0% |
| 001.0900.329.0001 | Permits / Miscellaneous | 2,198 | 2,600 | 3,655 | 1,500 | 1,500 | - | 0.0% |
| | LOCAL BUSINESS TAX / MISC PERMITS | 167,086 | 175,311 | 168,870 | 167,500 | 167,500 | - | 0.0% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|-----------------------|---|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.0900.351.1001 | Court Fines / Sarasota County | 2,999 | 1,530 | 2,336 | 10,000 | 10,000 | - | 0.0% |
| 001.0900.351.1002 | Court Fines / Manatee County | 2,200 | 1,330 | 1,941 | 5,000 | 5,000 | - | 0.0% |
| 001.0900.354.0001 | Violations / Fire Alarm Ordinance | - | 100 | 350 | 3,000 | 3,000 | - | 0.0% |
| 001.0900.354.0002 | Violations / Handicap Fines | - | - | - | 300 | 300 | - | 0.0% |
| 001.0900.354.0003 | Violations / Local Ordinances Misc | 13,571 | 6,560 | 5,786 | 20,000 | 20,000 | - | 0.0% |
| 001.0900.359.0001 | Other Fines / Police Parking Fines | 690 | 1,320 | 570 | 2,500 | 2,500 | - | 0.0% |
| | FINES AND FORFEITS | 19,460 | 10,840 | 10,983 | 40,800 | 40,800 | - | 0.0% |
| 001.0900.361.1000 | Interest On Investments | 125,616 | 93,319 | 46,847 | 125,000 | 75,000 | (50,000) | (40.0%) |
| 001.0900.361.1001 | Gain Loss On Sale Of Investments | (15,515) | (16,502) | (24,233) | (15,000) | (25,000) | (10,000) | 66.7% |
| 001.0900.361.3201 | Interest / Sarasota Tax Collector | 1,189 | 468 | 485 | 6,000 | 6,000 | - | 0.0% |
| 001.0900.361.3202 | Interest / Manatee Tax Collector | - | - | - | 1,200 | 1,200 | - | 0.0% |
| 001.0900.362.0001 | Rent / 4110 Gulf Of Mexico | - | - | 8,500 | - | - | - | 0.0% |
| 001.0900.364.4100 | Sale Of Fixed Assets | 68,518 | 13,980 | 42,650 | 172,000 | 20,000 | (152,000) | (88.4%) |
| 001.0900.364.4200 | Insurance Proceeds | 134 | - | - | - | - | - | 0.0% |
| 001.0900.366.9001 | Contribution Private Organization | - | - | - | - | - | - | 0.0% |
| 001.0900.369.3000 | Refund Of Prior Year Expenditures | 244 | 504 | 718 | - | - | - | 0.0% |
| 001.0900.369.9001 | Misc Rev / Workers Comp Reimburse | 758 | 28,456 | 2,612 | 6,000 | 6,000 | - | 0.0% |
| 001.0900.369.9002 | Misc Rev / Police Dept | 1,187 | 310,969 | 517 | 200 | 200 | - | 0.0% |
| 001.0900.369.9003 | Misc Rev / Other | 2,038 | 1,824 | 4,360 | 2,000 | 2,000 | - | 0.0% |
| 001.0900.369.9006 | Misc Rev / Vending Machine | 522 | 720 | 534 | 700 | 700 | - | 0.0% |
| 001.0900.369.9008 | Misc Rev / Tree Replacement 98.06 | - | 5,800 | - | 3,000 | 3,000 | - | 0.0% |
| 001.0900.369.9014 | Misc Rev / Rec Ctr Rental | 8,980 | 6,975 | 3,685 | 8,000 | 8,000 | - | 0.0% |
| 001.0900.369.9016 | Misc Rev / P-card Rebate | - | 9,571 | 14,087 | 9,500 | 14,500 | - | 0.0% |
| | MISCELLANEOUS | 193,671 | 456,084 | 100,762 | 318,600 | 111,600 | (212,000) | (66.5%) |
| | TOTAL REVENUES (Not including Tennis on page 36) | <u>10,943,164</u> | <u>12,249,516</u> | <u>11,893,312</u> | <u>11,663,642</u> | <u>11,564,985</u> | <u>(103,657)</u> | <u>(0.9%)</u> |
| 001.0900.381.0101 | If Transfer / Road & Bridge | 558,104 | 492,000 | 507,800 | 679,000 | 845,481 | 166,481 | 24.5% |
| 001.0900.381.0102 | If Transfer / Infrastructure Surtax | 699,500 | 136,765 | 120,000 | 888,500 | 374,000 | (514,500) | (57.9%) |
| 001.0900.381.0205 | If Transfer / G.O. Sewer Bond | - | - | - | - | 9,302 | 9,302 | 100.0% |
| 001.0900.382.0401 | If Transfer / Utility Fund | 997,605 | 997,605 | 999,305 | 997,605 | 1,018,855 | 21,250 | 2.1% |
| 001.0900.382.0402 | If Transfer / Building Fund | 287,000 | 265,000 | 265,500 | 265,000 | 265,000 | - | 0.0% |
| | TOTAL TRANSFERS | 2,542,209 | 1,891,370 | 1,892,605 | 2,830,105 | 2,512,638 | (317,467) | (11.2%) |
| | GRAND TOTAL REVENUES AND TRANSFERS | <u>13,485,373</u> | <u>14,140,886</u> | <u>13,785,917</u> | <u>14,493,747</u> | <u>14,077,623</u> | <u>(421,124)</u> | <u>(2.9%)</u> |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|-------------------------------|-------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>TOWN COMMISSION</u> | | | | | | | | |
| 001.1000.511.4001 | Travel / Conference / Training | 35,731 | 25,890 | 11,033 | 11,000 | 15,000 | 4,000 | 36.4% |
| 001.1000.511.4101 | Communications | 5,723 | 4,398 | 9,932 | 6,000 | 8,000 | 2,000 | 33.3% |
| 001.1000.511.4201 | Postage And Freight | 523 | 416 | 175 | 500 | 500 | - | 0.0% |
| 001.1000.511.4401 | Rental / Building | 361 | 363 | 386 | 350 | 350 | - | 0.0% |
| 001.1000.511.4701 | Printing And Forms | 384 | 297 | 86 | 400 | 400 | - | 0.0% |
| 001.1000.511.4702 | Duplication Costs | - | 133 | - | 2,000 | 2,000 | - | 0.0% |
| 001.1000.511.4902 | Miscellaneous | 6,956 | 3,396 | 1,924 | 4,850 | 4,332 | (518) | (10.7%) |
| 001.1000.511.5101 | Office Supplies | 1,501 | 2,349 | 1,556 | 1,500 | 1,500 | - | 0.0% |
| 001.1000.511.5210 | Small Tools & Minor Equipment | 722 | 650 | 4,410 | 1,000 | - | (1,000) | (100.0%) |
| 001.1000.511.5401 | Bks/Publications/Subscrip/Memb Dues | 1,749 | 1,476 | 2,221 | 2,550 | 2,550 | - | 0.0% |
| | <u>TOTAL TOWN COMMISSION</u> | <u>53,650</u> | <u>39,368</u> | <u>31,723</u> | <u>30,150</u> | <u>34,632</u> | <u>4,482</u> | <u>14.9%</u> |
| <u>TOWN ATTORNEY</u> | | | | | | | | |
| 001.1100.514.3102 | Contractual Services / Legal | 442,462 | 351,327 | 235,585 | 282,000 | 250,000 | (32,000) | (11.3%) |
| 001.1100.514.3105 | Misc Legal Expenses | 21,341 | 11,809 | 11,982 | 15,000 | 15,000 | - | 0.0% |
| 001.1100.514.3108 | Town Attorney / Litigation | 12,269 | 46,258 | 53,854 | 47,000 | 47,000 | - | 0.0% |
| 001.1100.514.5401 | Bks/Publications/Subscrip/Memb Dues | 3,777 | 3,000 | 3,418 | 3,000 | 3,000 | - | 0.0% |
| | <u>TOTAL TOWN ATTORNEY</u> | <u>479,849</u> | <u>412,394</u> | <u>304,839</u> | <u>347,000</u> | <u>315,000</u> | <u>(32,000)</u> | <u>(9.2%)</u> |
| <u>OTHER ATTORNEYS</u> | | | | | | | | |
| 001.1100.514.3106 | Other Attorneys | 110,327 | 80,556 | 29,634 | 62,500 | 40,000 | (22,500) | (36.0%) |
| 001.1100.514.3107 | Other Attorneys/Port Dolphin | 18,443 | - | - | - | - | - | 0.0% |
| | <u>TOTAL OTHER ATTORNEYS</u> | <u>128,770</u> | <u>80,556</u> | <u>29,634</u> | <u>62,500</u> | <u>40,000</u> | <u>(22,500)</u> | <u>(36.0%)</u> |
| <u>TOWN MANAGER</u> | | | | | | | | |
| 001.1200.512.1101 | Wages / Executive | 178,190 | 203,034 | 174,362 | 180,003 | 237,453 | 57,450 | 31.9% |
| 001.1200.512.1112 | Wages / Supplemental Compensation | 49,893 | 77,461 | 2,353 | - | - | - | 0.0% |
| 001.1200.512.1201 | Wages / Regular | 74,876 | 75,007 | 76,236 | 74,589 | 78,874 | 4,285 | 5.7% |
| 001.1200.512.1209 | Wages / Severence | - | 194,015 | - | - | - | - | 0.0% |
| 001.1200.512.1302 | Wages / Temporary | 2,131 | 2,449 | 1,125 | 2,500 | 1,250 | (1,250) | (50.0%) |
| 001.1200.512.2101 | Fica Taxes | 15,922 | 19,281 | 17,213 | 15,129 | 19,756 | 4,627 | 30.6% |
| 001.1200.512.2201 | Pension | - | - | - | - | 15,241 | 15,241 | 100.0% |
| 001.1200.512.2203 | Town Contrib Salary Savings / 401K | 2,238 | 2,238 | 2,387 | 2,238 | 4,090 | 1,852 | 82.8% |
| 001.1200.512.2204 | Town Contrib Def Comp / Icma 401-A | 11,934 | 34,068 | 40,771 | 43,975 | 53,852 | 9,877 | 22.5% |
| 001.1200.512.2301 | Insurance / Medical | 16,320 | 18,003 | 22,871 | 23,234 | 31,854 | 8,620 | 37.1% |
| 001.1200.512.2302 | Insurance / Disability | 1,377 | 1,430 | - | - | 1,392 | 1,392 | 100.0% |
| 001.1200.512.2304 | Insurance / Life | 870 | 870 | 1,857 | 1,476 | 1,625 | 149 | 10.1% |
| 001.1200.512.2401 | Workers Compensation | 400 | 362 | 708 | 514 | 699 | 185 | 36.0% |
| | <u>PERSONNEL SERVICES</u> | <u>354,151</u> | <u>628,218</u> | <u>339,883</u> | <u>343,658</u> | <u>446,086</u> | <u>102,428</u> | <u>29.8%</u> |
| 001.1200.512.3104 | Prof Services / Other | - | 750 | 1,400 | - | - | - | 0.0% |
| 001.1200.512.4001 | Travel / Conference / Training | 4,032 | 4,289 | 3,320 | 3,500 | 930 | (2,570) | (73.4%) |
| 001.1200.512.4002 | Car Allowance | 2,000 | 2,000 | 2,000 | 2,000 | - | (2,000) | (100.0%) |
| 001.1200.512.4101 | Communications | 5,316 | 4,363 | 6,284 | 5,050 | 5,350 | 300 | 5.9% |
| 001.1200.512.4201 | Postage And Freight | 283 | 123 | 29 | 250 | 250 | - | 0.0% |
| 001.1200.512.4401 | Rental / Building | 187 | 172 | 205 | 200 | 200 | - | 0.0% |
| 001.1200.512.4603 | R/M Automotive Equipment | 1,986 | 1,074 | 335 | - | 500 | 500 | 100.0% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|--------------------------|-------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.1200.512.4701 | Printing And Forms | - | - | 105 | - | - | - | 0.0% |
| 001.1200.512.4702 | Duplication Costs | - | - | 105 | - | - | - | 0.0% |
| 001.1200.512.4902 | Miscellaneous | 75 | - | 293 | 75 | 75 | - | 0.0% |
| 001.1200.512.5101 | Office Supplies | 48 | 52 | 551 | 200 | 400 | 200 | 100.0% |
| 001.1200.512.5204 | Fuel And Oil | 3,288 | 3,636 | 373 | - | 100 | 100 | 100.0% |
| 001.1200.512.5210 | Small Tools & Minor Equipment | - | 200 | 630 | - | - | - | 0.0% |
| 001.1200.512.5401 | Bks/Publications/Subscrip/Memb Dues | 622 | 752 | 1,996 | 600 | 2,000 | 1,400 | 233.3% |
| | OPERATING EXPENSES | 17,837 | 17,411 | 17,626 | 11,875 | 9,805 | (2,070) | (17.4%) |
| | <u>TOTAL TOWN MANAGER</u> | <u>371,988</u> | <u>645,629</u> | <u>357,509</u> | <u>355,533</u> | <u>455,891</u> | <u>100,358</u> | <u>28.2%</u> |
| <u>TOWN CLERK</u> | | | | | | | | |
| 001.1300.512.1101 | Wages / Executive | 84,126 | 84,191 | 85,475 | 83,803 | 88,379 | 4,576 | 5.5% |
| 001.1300.512.1201 | Wages / Regular | 89,563 | 86,984 | 92,285 | 89,211 | 95,271 | 6,060 | 6.8% |
| 001.1300.512.1302 | Wages / Temporary | 3,793 | 5,705 | 3,723 | 5,000 | 5,000 | - | 0.0% |
| 001.1300.512.1402 | Wages / Overtime | 704 | 390 | 72 | 750 | 750 | - | 0.0% |
| 001.1300.512.2101 | Fica Taxes | 13,574 | 13,498 | 13,599 | 13,675 | 14,489 | 814 | 6.0% |
| 001.1300.512.2201 | Pension | - | - | - | 34,134 | 16,591 | (17,543) | (51.4%) |
| 001.1300.512.2203 | Town Contrib Salary Savings / 401-K | 3,955 | 4,245 | 5,189 | 5,209 | 4,301 | (908) | (17.4%) |
| 001.1300.512.2204 | Town Contrib Def Comp / Icma 401-A | 13,408 | 13,408 | 13,408 | 13,409 | 19,034 | 5,625 | 41.9% |
| 001.1300.512.2301 | Insurance / Medical | 14,549 | 16,265 | 17,485 | 17,485 | 12,443 | (5,042) | (28.8%) |
| 001.1300.512.2302 | Insurance / Disability | 1,090 | 1,132 | - | - | 628 | 628 | 100.0% |
| 001.1300.512.2304 | Insurance / Life | 606 | 606 | 543 | 418 | 346 | (72) | (17.2%) |
| 001.1300.512.2401 | Workers Compensation | 283 | 256 | 496 | 358 | 412 | 54 | 15.1% |
| | PERSONNEL SERVICES | 225,651 | 226,680 | 232,275 | 263,452 | 257,644 | (5,808) | (2.2%) |
| 001.1300.512.3104 | Prof Services / Other | 18,402 | 18,208 | 12,369 | 14,200 | 19,000 | 4,800 | 33.8% |
| 001.1300.512.4001 | Travel / Conference / Training | 1,559 | 68 | 1,363 | 2,124 | 2,089 | (35) | (1.6%) |
| 001.1300.512.4002 | Car Allowance | 2,000 | 2,000 | 2,000 | 2,000 | - | (2,000) | (100.0%) |
| 001.1300.512.4101 | Communications | 2,777 | 2,783 | 2,487 | 2,000 | 2,000 | - | 0.0% |
| 001.1300.512.4201 | Postage And Freight | 3,139 | 3,160 | 2,877 | 3,000 | 2,500 | (500) | (16.7%) |
| 001.1300.512.4401 | Rental / Building | - | - | 11 | - | - | - | 0.0% |
| 001.1300.512.4605 | R/M Other Equipment | - | - | - | 200 | 200 | - | 0.0% |
| 001.1300.512.4701 | Printing And Forms | 9,348 | 16,226 | 4,892 | 7,750 | 7,500 | (250) | (3.2%) |
| 001.1300.512.4702 | Duplication Costs | - | 45 | - | - | - | - | 0.0% |
| 001.1300.512.4902 | Miscellaneous | - | - | 78 | - | - | - | 0.0% |
| 001.1300.512.4903 | Advertising | 64,202 | 53,040 | 37,436 | 55,000 | 49,812 | (5,188) | (9.4%) |
| 001.1300.512.5101 | Office Supplies | 1,124 | 982 | 1,084 | 1,000 | 1,000 | - | 0.0% |
| 001.1300.512.5208 | Misc Operating Supplies | - | - | - | 100 | 100 | - | 0.0% |
| 001.1300.512.5210 | Small Tools And Minor Equipment | - | 500 | - | - | - | - | 0.0% |
| 001.1300.512.5401 | Bks/Publications/Subscrip/Memb Dues | 857 | 971 | 575 | 520 | 520 | - | 0.0% |
| | OPERATING EXPENSES | 103,408 | 97,983 | 65,172 | 87,894 | 84,721 | (3,173) | (3.6%) |
| | <u>TOTAL TOWN CLERK</u> | <u>329,059</u> | <u>324,663</u> | <u>297,447</u> | <u>351,346</u> | <u>342,365</u> | <u>(8,981)</u> | <u>(2.6%)</u> |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|---|-------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>HUMAN RESOURCES</u> | | | | | | | | |
| 001.1600.513.1201 | Wages / Regular | 68,883 | 70,261 | 71,698 | 69,992 | 72,093 | 2,101 | 3.0% |
| 001.1600.513.1302 | Wages / Temporary | 2,285 | - | - | - | - | - | 0.0% |
| 001.1600.513.2101 | Fica Taxes | 5,521 | 5,378 | 5,542 | 5,354 | 5,515 | 161 | 3.0% |
| 001.1600.513.2203 | Town Contrib Salary Savings | 1,029 | 1,050 | 1,333 | 2,100 | 2,163 | 63 | 3.0% |
| 001.1600.513.2204 | Town Contrib Def Comp / Icma 401-A | 10,972 | 11,199 | 11,199 | 11,199 | 11,535 | 336 | 3.0% |
| 001.1600.513.2301 | Insurance / Medical | - | 5,503 | - | 5,916 | 11,689 | 5,773 | 97.6% |
| 001.1600.513.2302 | Insurance / Disability | 432 | 458 | - | - | 317 | 317 | 100.0% |
| 001.1600.513.2304 | Insurance / Life | 238 | 244 | 218 | 168 | 175 | 7 | 4.2% |
| 001.1600.513.2401 | Workers Compensation | 105 | 95 | 195 | 140 | 159 | 19 | 13.6% |
| | PERSONNEL SERVICES | 89,465 | 94,188 | 90,185 | 94,869 | 103,646 | 8,777 | 9.3% |
| 001.1600.513.3104 | Prof Service / Other | 19,381 | 12,020 | 12,440 | 7,500 | 9,500 | 2,000 | 26.7% |
| 001.1600.513.4001 | Travel / Conference / Training | 811 | 235 | 210 | 200 | 1,494 | 1,294 | 647.0% |
| 001.1600.513.4002 | Car Allowance | 271 | 327 | 274 | 400 | 400 | - | 0.0% |
| 001.1600.513.4101 | Communications | 2,375 | 2,401 | 2,334 | 1,750 | 1,750 | - | 0.0% |
| 001.1600.513.4103 | Insurance Opt Out Allowance | 1,000 | - | 1,000 | - | - | - | 0.0% |
| 001.1600.513.4201 | Postage And Freight | 171 | 105 | 101 | 200 | 200 | - | 0.0% |
| 001.1600.513.4401 | Rental / Building | - | - | 176 | - | - | - | 0.0% |
| 001.1600.513.4701 | Printing And Forms | - | - | - | - | 200 | 200 | 100.0% |
| 001.1600.513.4902 | Miscellaneous | 20 | 143 | 335 | 250 | 250 | - | 0.0% |
| 001.1600.513.4903 | Advertising | 486 | 1,542 | 272 | 1,000 | 1,500 | 500 | 50.0% |
| 001.1600.513.5101 | Office Supplies | 678 | 222 | 211 | 350 | 350 | - | 0.0% |
| 001.1600.513.5210 | Small Tools And Minor Equipment | - | 200 | 200 | - | - | - | 0.0% |
| 001.1600.513.5401 | Bks/Publications/Subscrip/Memb Dues | 315 | 450 | 260 | 400 | 400 | - | 0.0% |
| | OPERATING EXPENSES | 25,508 | 17,645 | 17,813 | 12,050 | 16,044 | 3,994 | 33.1% |
| | TOTAL HUMAN RESOURCES | 114,973 | 111,833 | 107,998 | 106,919 | 119,690 | 12,771 | 11.9% |
| <u>FINANCE DEPARTMENT (PURCHASING)</u> | | | | | | | | |
| 001.1400.513.1101 | Wages / Executive | 98,846 | 98,846 | 100,252 | 98,467 | 95,014 | (3,453) | (3.5%) |
| 001.1400.513.1201 | Wages / Regular | 295,680 | 269,972 | 275,694 | 261,373 | 266,505 | 5,132 | 2.0% |
| 001.1400.513.1302 | Wages / Temporary | - | 76 | 191 | 200 | 200 | - | 0.0% |
| 001.1400.513.2101 | Fica Taxes | 29,544 | 27,584 | 27,828 | 27,543 | 27,675 | 132 | 0.5% |
| 001.1400.513.2201 | Pension | - | - | - | 100,005 | 80,792 | (19,213) | (19.2%) |
| 001.1400.513.2203 | Town Contrib Salary Savings / 401-K | 8,044 | 6,406 | 7,408 | 8,575 | 3,562 | (5,013) | (58.5%) |
| 001.1400.513.2204 | Town Contrib Def Comp / Icma 401-A | 15,755 | 15,755 | 15,755 | 15,755 | 38,544 | 22,789 | 144.6% |
| 001.1400.513.2301 | Insurance / Medical | 46,706 | 48,710 | 54,986 | 56,907 | 67,835 | 10,928 | 19.2% |
| 001.1400.513.2302 | Insurance / Disability | 2,320 | 2,346 | - | - | 1,559 | 1,559 | 100.0% |
| 001.1400.513.2304 | Insurance / Life | 1,293 | 1,292 | 1,112 | 874 | 859 | (15) | (1.7%) |
| 001.1400.513.2401 | Workers Compensation | 609 | 550 | 1,001 | 720 | 780 | 60 | 8.3% |
| | PERSONNEL SERVICES | 498,797 | 471,537 | 484,227 | 570,419 | 583,325 | 12,906 | 2.3% |
| 001.1400.513.3104 | Prof Services / Other | 4,724 | 12,502 | 585 | 440 | 440 | - | 0.0% |
| 001.1400.513.4001 | Travel / Conference / Training | 4,839 | 1,434 | 3,517 | 4,000 | 4,000 | - | 0.0% |
| 001.1400.513.4002 | Car Allowance | 2,000 | 2,015 | 2,000 | 2,000 | - | (2,000) | (100.0%) |
| 001.1400.513.4101 | Communications | 2,786 | 2,849 | 3,094 | 2,400 | 3,100 | 700 | 29.2% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|-------------------------------|--|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.1400.513.4103 | Insurance Opt Out Allowance | - | 385 | - | - | - | - | 0.0% |
| 001.1400.513.4201 | Postage And Freight | 2,970 | 2,010 | 2,120 | 2,400 | 2,100 | (300) | (12.5%) |
| 001.1400.513.4401 | Rental / Building | 258 | 252 | 402 | 150 | 150 | - | 0.0% |
| 001.1400.513.4605 | R/M Other Equipment | 72 | 68 | 110 | 75 | 75 | - | 0.0% |
| 001.1400.513.4701 | Printing And Forms | 108 | 154 | 306 | 200 | 200 | - | 0.0% |
| 001.1400.513.4902 | Miscellaneous | 352 | 43 | 79 | 300 | 300 | - | 0.0% |
| 001.1400.513.4903 | Advertising | 286 | 663 | 2,252 | 400 | 400 | - | 0.0% |
| 001.1400.513.5101 | Office Supplies | 1,186 | 961 | 1,082 | 850 | 850 | - | 0.0% |
| 001.1400.513.5210 | Small Tools And Minor Equipment | - | 1,082 | 244 | - | - | - | 0.0% |
| 001.1400.513.5401 | Bks/Publications/Subscrip/Memb Dues | 1,805 | 1,401 | 1,768 | 1,300 | 1,300 | - | 0.0% |
| | OPERATING EXPENSES | 21,386 | 25,819 | 17,559 | 14,515 | 12,915 | (1,600) | (11.0%) |
| | TOTAL FINANCE DEPT (PURCHASING) | 520,183 | 497,356 | 501,786 | 584,934 | 596,240 | 11,306 | 1.9% |
| INFORMATION TECHNOLOGY | | | | | | | | |
| 001.1500.519.1101 | Wages / Executive | 108,096 | 108,096 | 109,622 | 107,682 | 112,965 | 5,283 | 4.9% |
| 001.1500.519.1201 | Wages / Regular | 194,668 | 194,518 | 182,719 | 210,766 | 190,632 | (20,134) | (9.6%) |
| 001.1500.519.1402 | Wages / Overtime | 292 | 56 | 11 | 500 | 500 | - | 0.0% |
| 001.1500.519.2101 | Fica Taxes | 22,813 | 22,900 | 21,886 | 24,345 | 22,881 | (1,464) | (6.0%) |
| 001.1500.519.2201 | Pension | - | - | - | 55,390 | 45,498 | (9,892) | (17.9%) |
| 001.1500.519.2203 | Town Contrib Salary Savings / 401-K | 7,242 | 9,045 | 8,446 | 9,568 | 7,877 | (1,691) | (17.7%) |
| 001.1500.519.2204 | Town Contrib Def Comp / Icma 401-A | 17,229 | 17,229 | 17,229 | 17,229 | 35,231 | 18,002 | 104.5% |
| 001.1500.519.2301 | Insurance / Medical | 31,672 | 34,017 | 34,146 | 35,592 | 38,779 | 3,187 | 9.0% |
| 001.1500.519.2302 | Insurance / Disability | 1,788 | 1,857 | - | - | 1,336 | 1,336 | 100.0% |
| 001.1500.519.2304 | Insurance / Life | 1,058 | 1,058 | 909 | 768 | 732 | (36) | (4.7%) |
| 001.1500.519.2401 | Workers Compensation | 476 | 430 | 839 | 638 | 669 | 31 | 4.9% |
| | PERSONNEL SERVICES | 385,334 | 389,206 | 375,807 | 462,478 | 457,100 | (5,378) | (1.2%) |
| 001.1500.519.3104 | Prof Services / Other | 115,533 | 132,133 | 137,252 | 131,000 | 136,000 | 5,000 | 3.8% |
| 001.1500.519.4001 | Travel / Conference / Training | 1,077 | 1,600 | 2,684 | 2,628 | 5,863 | 3,235 | 123.1% |
| 001.1500.519.4002 | Car Allowance | 2,123 | 2,060 | 2,171 | 2,250 | 250 | (2,000) | (88.9%) |
| 001.1500.519.4101 | Communications | 31,666 | 36,720 | 22,168 | 36,000 | 36,000 | - | 0.0% |
| 001.1500.519.4201 | Postage And Freight | 1 | 18 | 11 | 18 | 18 | - | 0.0% |
| 001.1500.519.4401 | Rental / Building | 2,000 | 1,012 | 1,062 | 2,000 | 2,000 | - | 0.0% |
| 001.1500.519.4605 | R/M Other Equipment | 28,836 | 46,275 | 27,388 | 45,000 | 45,000 | - | 0.0% |
| 001.1500.519.4701 | Printing And Forms | 6,525 | 5,920 | 4,486 | 4,600 | 4,000 | (600) | (13.0%) |
| 001.1500.519.4702 | Duplication Costs | - | 709 | - | 25 | 25 | - | 0.0% |
| 001.1500.519.4902 | Miscellaneous | 291 | 617 | 246 | 400 | - | (400) | (100.0%) |
| 001.1500.519.5101 | Office Supplies | 138 | 279 | 226 | 250 | 250 | - | 0.0% |
| 001.1500.519.5208 | Misc Operating Supplies | 1,873 | 1,834 | 1,270 | 1,700 | 1,700 | - | 0.0% |
| 001.1500.519.5210 | Small Tools And Minor Equipment | 24,056 | 29,063 | 21,156 | 32,700 | 17,500 | (15,200) | (46.5%) |
| 001.1500.519.5212 | Computer Software | 16,347 | 9,948 | 5,376 | 9,500 | 9,000 | (500) | (5.3%) |
| 001.1500.519.5401 | Bks/Publications/Subscrip/Memb Dues | 325 | 48 | 175 | 250 | 250 | - | 0.0% |
| | OPERATING EXPENSES | 230,791 | 268,236 | 225,671 | 268,321 | 257,856 | (10,465) | (3.9%) |
| | TOTAL INFORMATION TECHNOLOGY | 616,125 | 657,442 | 601,478 | 730,799 | 714,956 | (15,843) | (2.2%) |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|---|---|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>PLANNING, ZONING AND CODE ENFORCEMENT</u> | | | | | | | | |
| 001.2500.515.1101 | Wages / Executive | 104,952 | 105,053 | 73,062 | 93,018 | 95,805 | 2,787 | 3.0% |
| 001.2500.515.1201 | Wages / Regular | 261,410 | 266,556 | 281,706 | 266,322 | 206,399 | (59,923) | (22.5%) |
| 001.2500.515.1202 | Wages / Auto Policy | 1,004 | 1,004 | 1,003 | 1,000 | - | (1,000) | (100.0%) |
| 001.2500.515.1209 | Severance | - | - | 26,130 | - | - | - | 0.0% |
| 001.2500.515.1302 | Wages / Temporary | 4,591 | 2,168 | 399 | - | - | - | 0.0% |
| 001.2500.515.1402 | Wages / Overtime | 557 | 881 | 956 | - | - | - | 0.0% |
| 001.2500.515.2101 | Fica Taxes | 27,916 | 28,069 | 26,295 | 27,489 | 23,119 | (4,370) | (15.9%) |
| 001.2500.515.2201 | Pension | - | - | - | 63,291 | 45,150 | (18,141) | (28.7%) |
| 001.2500.515.2203 | Town Contrib Salary Savings / 401-K | 7,829 | 7,254 | 5,032 | 3,968 | 5,244 | 1,276 | 32.2% |
| 001.2500.515.2204 | Town Contrib Def Comp / Icma 401-A | 16,728 | 16,723 | 8,654 | 14,883 | 36,320 | 21,437 | 144.0% |
| 001.2500.515.2301 | Insurance / Medical | 31,653 | 35,162 | 34,867 | 40,531 | 59,245 | 18,714 | 46.2% |
| 001.2500.515.2302 | Insurance / Disability | 1,728 | 1,794 | - | - | 1,448 | 1,448 | 100.0% |
| 001.2500.515.2304 | Insurance / Life | 1,009 | 1,009 | 713 | 670 | 794 | 124 | 18.5% |
| 001.2500.515.2401 | Workers Compensation | 1,889 | 1,722 | 3,064 | 2,365 | 1,524 | (841) | (35.6%) |
| | PERSONNEL SERVICES | 461,266 | 467,395 | 461,881 | 513,537 | 475,048 | (38,489) | (7.5%) |
| 001.2500.515.3104 | Prof Services / Other | 57,056 | 85,512 | 43,515 | 23,200 | 20,100 | (3,100) | (13.4%) |
| 001.2500.515.4001 | Travel / Conference / Training | 1,797 | 3,009 | 7,311 | 2,820 | 1,588 | (1,232) | (43.7%) |
| 001.2500.515.4002 | Car Allowance | 3,000 | 3,000 | 1,665 | 1,000 | - | (1,000) | (100.0%) |
| 001.2500.515.4101 | Communications | 3,179 | 3,938 | 5,067 | 4,000 | 4,000 | - | 0.0% |
| 001.2500.515.4201 | Postage And Freight | 2,779 | 1,779 | 2,230 | 2,000 | 2,000 | - | 0.0% |
| 001.2500.515.4401 | Rental / Building | 869 | 648 | 1,054 | 1,000 | 1,000 | - | 0.0% |
| 001.2500.515.4402 | Rental / Equipment | 4,904 | 4,526 | 4,526 | 3,000 | 2,500 | (500) | (16.7%) |
| 001.2500.515.4603 | R/M Automotive Equipment | 1,628 | 1,106 | 133 | 3,000 | 3,000 | - | 0.0% |
| 001.2500.515.4605 | R/M Other Equipment | - | - | - | 100 | 100 | - | 0.0% |
| 001.2500.515.4701 | Printing And Forms | 682 | 421 | 601 | 450 | 450 | - | 0.0% |
| 001.2500.515.4702 | Duplication Costs | 369 | 897 | 52 | 750 | 300 | (450) | (60.0%) |
| 001.2500.515.4901 | Licenses And Taxes | - | - | - | 125 | 125 | - | 0.0% |
| 001.2500.515.4902 | Miscellaneous | 986 | 1,404 | 2,126 | 1,450 | 1,000 | (450) | (31.0%) |
| 001.2500.515.4903 | Advertising | - | - | 17,006 | 12,000 | 12,000 | - | 0.0% |
| 001.2500.515.4920 | Code Enforcement Board Actions | 538 | 1,291 | - | 500 | 500 | - | 0.0% |
| 001.2500.515.5101 | Office Supplies | 1,142 | 954 | 1,468 | 1,000 | 1,000 | - | 0.0% |
| 001.2500.515.5203 | Uniforms | 481 | 447 | 222 | 250 | 250 | - | 0.0% |
| 001.2500.515.5204 | Fuel And Oil | 604 | 878 | 1,037 | 900 | 900 | - | 0.0% |
| 001.2500.515.5208 | Misc Operating Supplies | 208 | 810 | 254 | 500 | 500 | - | 0.0% |
| 001.2500.515.5210 | Small Tools And Minor Equipment | 560 | 624 | 400 | 500 | 500 | - | 0.0% |
| 001.2500.515.5401 | Bks/Publications/Subscrip/Memb Dues | 2,514 | 2,512 | 2,717 | 3,500 | 3,000 | (500) | (14.3%) |
| | OPERATING EXPENSES | 83,296 | 113,756 | 91,384 | 62,045 | 54,813 | (7,232) | (11.7%) |
| | TOTAL PLANNING, ZONING & CODE ENFORCE. | 544,562 | 581,151 | 553,265 | 575,582 | 529,861 | (45,721) | (8.3%) |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|---------------------------------|-------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>POLICE DEPARTMENT</u> | | | | | | | | |
| 001.1900.521.1101 | Wages / Executive | 108,096 | 108,096 | 127,546 | 83,803 | 92,706 | 8,903 | 10.6% |
| 001.1900.521.1104 | Incentive Pay / Executive | 1,566 | 1,566 | 1,624 | 1,560 | 1,560 | - | 0.0% |
| 001.1900.521.1201 | Wages / Regular | 1,225,870 | 1,323,746 | 1,280,092 | 1,282,039 | 1,317,109 | 35,070 | 2.7% |
| 001.1900.521.1204 | Incentive Pay / Regular | 35,195 | 34,816 | 30,015 | 29,639 | 28,059 | (1,580) | (5.3%) |
| 001.1900.521.1206 | Wages / Holiday | 47,719 | 49,941 | 50,897 | 47,914 | 49,968 | 2,054 | 4.3% |
| 001.1900.521.1208 | Shift Differential | 28,893 | 31,382 | 28,150 | 29,177 | 30,171 | 994 | 3.4% |
| 001.1900.521.1209 | Severance | 5,250 | - | - | - | - | - | 0.0% |
| 001.1900.521.1402 | Wages / Overtime | 48,884 | 38,858 | 31,716 | 25,000 | 20,000 | (5,000) | (20.0%) |
| 001.1900.521.2101 | Fica Taxes | 112,318 | 121,892 | 114,412 | 114,684 | 117,242 | 2,558 | 2.2% |
| 001.1900.521.2201 | Pension | - | - | - | 919,241 | 759,852 | (159,389) | (17.3%) |
| 001.1900.521.2203 | Town Contrib Salary Savings / 401-K | 17,214 | 7,489 | 7,518 | 3,726 | 8,020 | 4,294 | 115.2% |
| 001.1900.521.2204 | Town Contrib Def Comp / Icma 401-A | 17,479 | 17,479 | 37,809 | - | 162,940 | 162,940 | 100.0% |
| 001.1900.521.2301 | Insurance / Medical | 183,645 | 216,360 | 234,413 | 246,976 | 285,631 | 38,655 | 15.7% |
| 001.1900.521.2302 | Insurance / Disability | 7,566 | 8,808 | - | - | 6,138 | 6,138 | 100.0% |
| 001.1900.521.2304 | Insurance / Life | 4,492 | 4,881 | 4,188 | 3,275 | 3,379 | 104 | 3.2% |
| 001.1900.521.2401 | Workers Compensation | 17,975 | 15,861 | 31,101 | 33,734 | 38,309 | 4,575 | 13.6% |
| | PERSONNEL SERVICES | 1,862,162 | 1,981,175 | 1,979,481 | 2,820,768 | 2,921,084 | 100,316 | 3.6% |
| 001.1900.521.3104 | Prof Services / Other | 13,219 | 12,800 | 1,606 | 15,100 | 14,500 | (600) | (4.0%) |
| 001.1900.521.4001 | Travel / Conference / Training | 19,338 | 15,465 | 13,964 | 14,988 | 11,848 | (3,140) | (21.0%) |
| 001.1900.521.4101 | Communications | 28,293 | 24,794 | 29,565 | 23,700 | 24,380 | 680 | 2.9% |
| 001.1900.521.4103 | Insurance Opt Out Allowance | 2,231 | 3,192 | 2,654 | 2,000 | 2,000 | - | 0.0% |
| 001.1900.521.4201 | Postage And Freight | 926 | 1,108 | 678 | 1,000 | 1,000 | - | 0.0% |
| 001.1900.521.4301 | Electricity | 13,671 | 13,730 | 12,535 | 14,050 | 12,550 | (1,500) | (10.7%) |
| 001.1900.521.4302 | Water | 867 | 807 | 783 | 700 | 700 | - | 0.0% |
| 001.1900.521.4401 | Rental / Building | 1,920 | 1,760 | 1,760 | 1,800 | 1,800 | - | 0.0% |
| 001.1900.521.4402 | Rental / Equipment | 6,650 | 7,699 | 8,818 | 6,500 | 6,500 | - | 0.0% |
| 001.1900.521.4601 | R/M Buildings | 23,171 | 11,120 | 11,592 | 20,000 | 12,000 | (8,000) | (40.0%) |
| 001.1900.521.4602 | R/M Grounds | 208 | 223 | 335 | - | - | - | 0.0% |
| 001.1900.521.4603 | R/M Automotive Equipment | 36,223 | 28,803 | 20,006 | 36,000 | 36,000 | - | 0.0% |
| 001.1900.521.4605 | R/M Other Equipment | 22,314 | 23,207 | 26,175 | 17,000 | 17,000 | - | 0.0% |
| 001.1900.521.4701 | Printing And Forms | 501 | 1,401 | 1,242 | 500 | 500 | - | 0.0% |
| 001.1900.521.4702 | Duplication Costs | 833 | 1,483 | 610 | 500 | 500 | - | 0.0% |
| 001.1900.521.4901 | Licenses And Taxes | 563 | 281 | 2,279 | 200 | 200 | - | 0.0% |
| 001.1900.521.4902 | Miscellaneous | 1,702 | 1,678 | 1,345 | 1,850 | 1,400 | (450) | (24.3%) |
| 001.1900.521.4903 | Advertising | 510 | 110 | 1,378 | 500 | - | (500) | (100.0%) |
| 001.1900.521.5101 | Office Supplies | 3,139 | 3,943 | 4,262 | 3,500 | 3,500 | - | 0.0% |
| 001.1900.521.5202 | Cleaning And Sanitation Supplies | 108 | 263 | 50 | 250 | 250 | - | 0.0% |
| 001.1900.521.5203 | Uniforms | 19,399 | 27,039 | 20,010 | 17,000 | 11,000 | (6,000) | (35.3%) |
| 001.1900.521.5204 | Fuel And Oil | 52,968 | 69,545 | 77,196 | 50,000 | 78,000 | 28,000 | 56.0% |
| 001.1900.521.5208 | Misc Operating Supplies | 4,333 | 4,934 | 4,032 | 4,000 | 3,000 | (1,000) | (25.0%) |
| 001.1900.521.5210 | Small Tools And Minor Equipment | 9,348 | 9,933 | 21,460 | 9,300 | 9,300 | - | 0.0% |
| 001.1900.521.5211 | Laundry And Clothing Allowance | 4,248 | 13,444 | 13,031 | 13,260 | 11,700 | (1,560) | (11.8%) |
| 001.1900.521.5213 | Property & Evidence Supplies | 2,072 | 1,823 | 1,132 | 1,700 | 1,700 | - | 0.0% |
| 001.1900.521.5401 | Bks/Publications/Subscrip/Memb Dues | 3,859 | 3,981 | 4,791 | 3,500 | 1,500 | (2,000) | (57.1%) |
| | OPERATING EXPENSES | 272,614 | 284,566 | 283,289 | 258,898 | 262,828 | 3,930 | 1.5% |
| | TOTAL POLICE EXPENSES | 2,134,776 | 2,265,741 | 2,262,770 | 3,079,666 | 3,183,912 | 104,246 | 3.4% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|---------------------------|-------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| FIRE DEPARTMENT | | | | | | | | |
| 001.2000.522.1101 | Wages / Executive | 98,121 | 93,718 | 94,089 | 92,394 | 95,160 | 2,766 | 3.0% |
| 001.2000.522.1104 | Incentive Pay / Executive | 2,033 | 3,514 | 3,510 | 3,501 | 3,501 | - | 0.0% |
| 001.2000.522.1201 | Wages / Regular | 2,450,572 | 2,456,566 | 2,424,817 | 2,256,663 | 2,379,986 | 123,323 | 5.5% |
| 001.2000.522.1204 | Incentive Pay / Regular | 47,682 | 50,476 | 50,239 | 46,244 | 51,565 | 5,321 | 11.5% |
| 001.2000.522.1206 | Wages / Holiday | 95,942 | 100,794 | 96,037 | 95,030 | 97,183 | 2,153 | 2.3% |
| 001.2000.522.1302 | Wages / Temporary | 1,514 | 1,865 | 940 | 1,500 | 1,500 | - | 0.0% |
| 001.2000.522.1402 | Wages / Overtime | 200,850 | 141,709 | 122,629 | 115,762 | 116,766 | 1,004 | 0.9% |
| 001.2000.522.1504 | State Incentive | 14,060 | 15,968 | 16,213 | 14,641 | 16,561 | 1,920 | 13.1% |
| 001.2000.522.2101 | Fica Taxes | 217,354 | 219,123 | 208,237 | 200,869 | 211,310 | 10,441 | 5.2% |
| 001.2000.522.2201 | Pension | - | - | - | 1,458,893 | 1,359,508 | (99,385) | (6.8%) |
| 001.2000.522.2202 | Town Contribution / FRS | - | - | - | - | 209,393 | 209,393 | 100.0% |
| 001.2000.522.2203 | Town Contrib Salary Savings / 401-K | 45,129 | 30,139 | 3,177 | 2,972 | 4,548 | 1,576 | 53.0% |
| 001.2000.522.2204 | Town Contrib Def Comp / Icma 401-A | 9,419 | 32,643 | 15,439 | 14,783 | 25,250 | 10,467 | 70.8% |
| 001.2000.522.2301 | Insurance / Medical | 313,490 | 347,420 | 374,770 | 362,459 | 399,514 | 37,055 | 10.2% |
| 001.2000.522.2302 | Insurance / Disability | 15,725 | 16,115 | - | - | 10,576 | 10,576 | 100.0% |
| 001.2000.522.2304 | Insurance / Life | 8,713 | 8,617 | 7,628 | 5,681 | 5,810 | 129 | 2.3% |
| 001.2000.522.2401 | Workers Compensation | 44,450 | 36,008 | 68,953 | 89,065 | 103,135 | 14,070 | 15.8% |
| PERSONNEL SERVICES | | 3,565,054 | 3,554,675 | 3,486,678 | 4,760,457 | 5,091,266 | 330,809 | 6.9% |
| 001.2000.522.3104 | Prof Services / Other | 43,880 | 47,114 | 49,205 | 125,200 | 61,050 | (64,150) | (51.2%) |
| 001.2000.522.4001 | Travel / Conference / Training | 25,576 | 21,384 | 23,005 | 26,880 | 25,600 | (1,280) | (4.8%) |
| 001.2000.522.4002 | Car Allowance | 250 | 483 | 169 | 300 | 300 | - | 0.0% |
| 001.2000.522.4101 | Communications | 11,452 | 15,082 | 16,777 | 20,000 | 20,000 | - | 0.0% |
| 001.2000.522.4201 | Postage And Freight | 582 | 385 | 332 | 350 | 350 | - | 0.0% |
| 001.2000.522.4301 | Electricity | 23,730 | 24,028 | 22,928 | 25,000 | 25,000 | - | 0.0% |
| 001.2000.522.4302 | Water | 1,871 | 3,715 | 2,705 | 1,900 | 1,900 | - | 0.0% |
| 001.2000.522.4402 | Rental / Equipment | 6,333 | 6,152 | 4,838 | 6,400 | 6,400 | - | 0.0% |
| 001.2000.522.4601 | R/M Buildings | 22,660 | 26,556 | 34,778 | 24,000 | 21,500 | (2,500) | (10.4%) |
| 001.2000.522.4602 | R/M Grounds | 3,600 | 925 | - | - | - | - | 0.0% |
| 001.2000.522.4603 | R/M Automotive Equipment | 65,891 | 74,646 | 51,475 | 65,050 | 67,550 | 2,500 | 3.8% |
| 001.2000.522.4605 | R/M Other Equipment | 41,879 | 37,682 | 26,120 | 33,750 | 35,750 | 2,000 | 5.9% |
| 001.2000.522.4701 | Printing And Forms | 1,698 | 3,154 | 1,696 | 2,500 | 2,500 | - | 0.0% |
| 001.2000.522.4702 | Duplication Costs | 336 | 366 | 272 | 350 | 350 | - | 0.0% |
| 001.2000.522.4901 | Licenses And Taxes | 891 | 3,322 | 222 | 3,750 | 3,750 | - | 0.0% |
| 001.2000.522.4902 | Miscellaneous | 1,746 | 2,760 | 1,589 | 3,000 | 3,000 | - | 0.0% |
| 001.2000.522.4903 | Advertising | - | - | - | 200 | 200 | - | 0.0% |
| 001.2000.522.5101 | Office Supplies | 4,240 | 3,862 | 3,420 | 4,000 | 4,000 | - | 0.0% |
| 001.2000.522.5201 | Chemicals | 1,051 | 554 | 2,140 | 2,500 | 2,500 | - | 0.0% |
| 001.2000.522.5202 | Cleaning And Sanitation Supplies | 2,803 | 3,358 | 3,368 | 3,300 | 3,300 | - | 0.0% |
| 001.2000.522.5203 | Uniforms | 12,653 | 23,701 | 18,789 | 15,000 | 18,000 | 3,000 | 20.0% |
| 001.2000.522.5204 | Fuel And Oil | 28,409 | 34,210 | 37,284 | 24,000 | 49,000 | 25,000 | 104.2% |
| 001.2000.522.5206 | Rescue Supplies | 47,105 | 36,030 | 40,079 | 33,000 | 33,000 | - | 0.0% |
| 001.2000.522.5208 | Misc Operating Supplies | 3,138 | 2,646 | 1,852 | 3,000 | 3,000 | - | 0.0% |
| 001.2000.522.5210 | Small Tools And Minor Equipment | 26,006 | 19,725 | 20,555 | 24,150 | 24,150 | - | 0.0% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|------------------------------------|--|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.2000.522.5211 | Laundry And Clothing Allowance | 9,471 | 9,576 | 9,524 | 9,350 | 24,960 | 15,610 | 167.0% |
| 001.2000.522.5214 | Uniforms - Bunker Gear | 20,571 | 18,618 | 19,339 | 5,200 | 13,200 | 8,000 | 153.8% |
| 001.2000.522.5215 | Pharmaceuticals | - | 7,645 | 10,667 | 12,000 | 12,000 | - | 0.0% |
| 001.2000.522.5401 | Bks/Publications/Subscrip/Memb Dues | 2,990 | 4,758 | 4,217 | 5,000 | 3,000 | (2,000) | (40.0%) |
| | OPERATING EXPENSES | 410,812 | 432,437 | 407,345 | 479,130 | 465,310 | (13,820) | (2.9%) |
| | <u>TOTAL FIRE DEPARTMENT</u> | <u>3,975,866</u> | <u>3,987,112</u> | <u>3,894,023</u> | <u>5,239,587</u> | <u>5,556,576</u> | <u>316,989</u> | <u>6.0%</u> |
| <u>EMERGENCY MANAGEMENT</u> | | | | | | | | |
| 001.2100.525.4001 | Travel / Conference / Training | 3,202 | 6,336 | - | - | - | - | 0.0% |
| 001.2100.525.4101 | Communications | 8,852 | 8,667 | 9,812 | 1,500 | 3,150 | 1,650 | 110.0% |
| 001.2100.525.4201 | Postage & Freight | 254 | 1,313 | 1,323 | 1,100 | 1,100 | - | 0.0% |
| 001.2100.525.4401 | Rental / Buildings | 3,360 | 3,015 | - | 3,000 | 3,350 | 350 | 11.7% |
| 001.2100.525.4605 | R/M Other Equipment | - | - | 147 | 100 | 100 | - | 0.0% |
| 001.2100.525.4701 | Printing And Forms | 2,783 | 1,860 | 1,976 | 2,000 | 1,845 | (155) | (7.8%) |
| 001.2100.525.4901 | Licenses And Taxes | 13 | 13 | - | - | - | - | 0.0% |
| 001.2100.525.4902 | Miscellaneous | 123 | - | 396 | 400 | 400 | - | 0.0% |
| 001.2100.525.5208 | Misc Operating Supplies | 335 | 100 | 175 | 400 | 400 | - | 0.0% |
| 001.2100.525.5210 | Small Tools And Minor Equipment | 1,455 | - | 1,312 | - | - | - | 0.0% |
| 001.2100.525.5401 | Bks/Publications/Subscrip/Memb Dues | 3,423 | 3,661 | 3,657 | - | - | - | 0.0% |
| | <u>TOTAL EMERGENCY MANAGEMENT</u> | <u>23,800</u> | <u>24,965</u> | <u>18,798</u> | <u>8,500</u> | <u>10,345</u> | <u>1,845</u> | <u>21.7%</u> |
| <u>MUNICIPAL BUILDINGS</u> | | | | | | | | |
| 001.1700.519.1201 | Wages / Regular | 30,777 | 31,426 | - | - | - | - | 0.0% |
| 001.1700.519.2101 | Fica Taxes | 2,302 | 2,362 | - | - | - | - | 0.0% |
| 001.1700.519.2301 | Insurance / Medical | 5,082 | 5,031 | - | - | - | - | 0.0% |
| 001.1700.519.2302 | Insurance / Disability | 193 | 205 | - | - | - | - | 0.0% |
| 001.1700.519.2304 | Insurance / Life | 107 | 110 | - | - | - | - | 0.0% |
| 001.1700.519.2401 | Workers Compensation | 518 | 476 | - | - | - | - | 0.0% |
| | PERSONNEL SERVICES | 38,979 | 39,610 | - | - | - | - | 0.0% |
| 001.1700.519.4001 | Travel / Conference / Training | 1,380 | 950 | - | - | - | - | 0.0% |
| 001.1700.519.4101 | Communications | - | 35 | - | - | - | - | 0.0% |
| 001.1700.519.4301 | Electricity | 27,128 | 30,065 | 26,124 | 29,000 | 29,000 | - | 0.0% |
| 001.1700.519.4302 | Water | 9,381 | 8,508 | 9,788 | 9,150 | 9,150 | - | 0.0% |
| 001.1700.519.4601 | R/M Buildings | 28,512 | 16,703 | 23,027 | 24,000 | 22,366 | (1,634) | (6.8%) |
| 001.1700.519.4602 | R/M Grounds | 2,738 | 2,771 | 1,472 | 2,500 | 2,500 | - | 0.0% |
| 001.1700.519.4605 | R/M Other Equipment | 15,976 | 6,344 | 7,167 | 15,525 | 15,525 | - | 0.0% |
| 001.1700.519.4608 | R/M Buildings - Contractual | 32,921 | 28,167 | 28,735 | 30,000 | 30,000 | - | 0.0% |
| 001.1700.519.4902 | Miscellaneous | 605 | 492 | 495 | 700 | 700 | - | 0.0% |
| 001.1700.519.5204 | Fuel And Oil | 389 | 1,147 | - | - | - | - | 0.0% |
| 001.1700.519.5210 | Small Tools And Minor Equipment | 180 | - | - | - | - | - | 0.0% |
| | OPERATING EXPENSES | 119,210 | 95,182 | 96,808 | 110,875 | 109,241 | (1,634) | (1.5%) |
| | <u>TOTAL MUNICIPAL BUILDINGS</u> | <u>158,189</u> | <u>134,792</u> | <u>96,808</u> | <u>110,875</u> | <u>109,241</u> | <u>(1,634)</u> | <u>(1.5%)</u> |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|---------------------------------------|-------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>PUBLIC WORKS DEPARTMENT</u> | | | | | | | | |
| 001.2200.513.1101 | Wages / Executive | 106,488 | 106,619 | 107,813 | 106,080 | 109,262 | 3,182 | 3.0% |
| 001.2200.513.1201 | Wages / Regular | 230,856 | 229,597 | 297,936 | 288,600 | 211,077 | (77,523) | (26.9%) |
| 001.2200.513.1302 | Wages / Temporary | 3,910 | 3,717 | 3,033 | - | - | - | 0.0% |
| 001.2200.513.1402 | Wages / Overtime | 1,258 | 1,929 | 2,559 | - | - | - | 0.0% |
| 001.2200.513.2101 | Fica Taxes | 26,003 | 25,897 | 30,973 | 30,193 | 24,353 | (5,840) | (19.3%) |
| 001.2200.513.2201 | Pension | - | - | - | 110,422 | 78,099 | (32,323) | (29.3%) |
| 001.2200.513.2203 | Town Contrib Salary Savings / 401-K | 9,874 | 10,114 | 10,127 | 10,009 | 7,525 | (2,484) | (24.8%) |
| 001.2200.513.2204 | Town Contrib Def Comp / Icma 401-A | 16,973 | 16,973 | 16,973 | 16,973 | 36,022 | 19,049 | 112.2% |
| 001.2200.513.2301 | Insurance / Medical | 30,496 | 33,568 | 46,316 | 46,316 | 35,821 | (10,495) | (22.7%) |
| 001.2200.513.2302 | Insurance / Disability | 1,980 | 2,068 | - | - | 1,387 | 1,387 | 100.0% |
| 001.2200.513.2304 | Insurance / Life | 1,155 | 1,162 | 1,190 | 953 | 763 | (190) | (19.9%) |
| 001.2200.513.2401 | Workers Compensation | 1,795 | 1,396 | 4,704 | 3,995 | 4,328 | 333 | 8.3% |
| | PERSONNEL SERVICES | 430,788 | 433,040 | 521,624 | 613,541 | 508,637 | (104,904) | (17.1%) |
| 001.2200.513.3104 | Prof Services / Other | 15,407 | 15,728 | 5,753 | 10,000 | 20,000 | 10,000 | 100.0% |
| 001.2200.513.4001 | Travel / Conference / Training | 4,489 | 7,133 | 5,478 | 5,686 | 2,293 | (3,393) | (59.7%) |
| 001.2200.513.4002 | Car Allowance | 2,000 | 2,000 | 2,000 | - | - | - | 0.0% |
| 001.2200.513.4101 | Communications | 5,926 | 3,510 | 4,368 | 4,000 | 3,000 | (1,000) | (25.0%) |
| 001.2200.513.4201 | Postage And Freight | 2,182 | 1,066 | 893 | 1,100 | 600 | (500) | (45.5%) |
| 001.2200.513.4401 | Rental / Building | 346 | 346 | 354 | 400 | 400 | - | 0.0% |
| 001.2200.513.4402 | Rental / Equipment | 3,782 | 3,509 | 2,962 | 4,000 | 3,815 | (185) | (4.6%) |
| 001.2200.513.4603 | R/M Automotive Equipment | 565 | 4,090 | 3,129 | 600 | 1,000 | 400 | 66.7% |
| 001.2200.513.4605 | R/M Other Equipment | 270 | - | - | 300 | - | (300) | (100.0%) |
| 001.2200.513.4701 | Printing And Forms | 49 | 42 | 114 | 100 | 100 | - | 0.0% |
| 001.2200.513.4702 | Duplication Costs | 1,413 | 1,348 | 1,456 | 1,450 | 1,450 | - | 0.0% |
| 001.2200.513.4902 | Miscellaneous | 147 | 204 | 152 | 150 | 150 | - | 0.0% |
| 001.2200.513.4903 | Advertising | - | - | 282 | - | - | - | 0.0% |
| 001.2200.513.5101 | Office Supplies | 773 | 658 | 612 | 800 | 800 | - | 0.0% |
| 001.2200.513.5203 | Uniforms | 750 | 806 | 724 | - | - | - | 0.0% |
| 001.2200.513.5204 | Fuel And Oil | 3,366 | 3,016 | 5,307 | 3,150 | 4,150 | 1,000 | 31.7% |
| 001.2200.513.5210 | Small Tools And Minor Equipment | 241 | 480 | 143 | - | - | - | 0.0% |
| 001.2200.513.5401 | Bks/Publications/Subscrip/Memb Dues | 1,763 | 1,290 | 1,170 | 1,810 | 600 | (1,210) | (66.9%) |
| | OPERATING EXPENSES | 43,469 | 45,226 | 34,897 | 33,546 | 38,358 | 4,812 | 14.3% |
| | TOTAL PUBLIC WORKS | 474,257 | 478,266 | 556,521 | 647,087 | 546,995 | (100,092) | (15.5%) |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|---------------------------------|-------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>RECREATION CENTER</u> | | | | | | | | |
| 001.2600.572.1201 | Wages / Regular | 30,777 | 31,426 | - | - | - | - | 0.0% |
| 001.2600.572.2101 | Fica Taxes | 2,302 | 2,319 | - | - | - | - | 0.0% |
| 001.2600.572.2301 | Insurance / Medical | 4,074 | 5,031 | - | - | - | - | 0.0% |
| 001.2600.572.2302 | Insurance / Disability | 193 | 205 | - | - | - | - | 0.0% |
| 001.2600.572.2304 | Insurance / Life | 107 | 110 | - | - | - | - | 0.0% |
| 001.2600.572.2401 | Workers Compensation | 519 | 476 | - | - | - | - | 0.0% |
| | PERSONNEL SERVICES | 37,972 | 39,567 | - | - | - | - | 0.0% |
| 001.2600.572.4001 | Travel / Conference / Training | - | 674 | - | - | - | - | 0.0% |
| 001.2600.572.4101 | Communications | 1,752 | 1,580 | 763 | 750 | 750 | - | 0.0% |
| 001.2600.572.4201 | Postage And Freight | 4 | 3 | 1 | 25 | 25 | - | 0.0% |
| 001.2600.572.4301 | Electricity | 4,460 | 4,478 | 4,215 | 4,930 | 4,930 | - | 0.0% |
| 001.2600.572.4302 | Water | 954 | 920 | 1,055 | 650 | 650 | - | 0.0% |
| 001.2600.572.4601 | R/M Buildings | 9,068 | 7,317 | 7,534 | 10,000 | 9,514 | (486) | (4.9%) |
| 001.2600.572.4602 | R/M Grounds | 7,248 | 5,633 | 5,331 | 4,500 | 4,500 | - | 0.0% |
| 001.2600.572.4605 | R/M Other Equipment | - | - | 26 | 400 | 400 | - | 0.0% |
| 001.2600.572.4608 | R/M Grounds/Contractual | 9,420 | 8,384 | 5,069 | 8,000 | 8,000 | - | 0.0% |
| 001.2600.572.4902 | Miscellaneous | 10 | - | - | 25 | 25 | - | 0.0% |
| 001.2600.572.5101 | Office Supplies | 275 | 54 | 48 | 275 | 275 | - | 0.0% |
| 001.2600.572.5202 | Cleaning And Sanitation Supplies | 644 | 296 | 167 | 250 | 250 | - | 0.0% |
| 001.2600.572.5208 | Misc Operating Supplies | 764 | 944 | 551 | 1,000 | 1,000 | - | 0.0% |
| 001.2600.572.5210 | Small Tools And Minor Equipment | 2,824 | 2,614 | 1,131 | 2,000 | 2,000 | - | 0.0% |
| 001.2600.572.5401 | Bks/Publications/Subscrip/Memb Dues | 306 | 190 | 190 | 200 | 200 | - | 0.0% |
| | OPERATING EXPENSES | 37,729 | 33,087 | 26,081 | 33,005 | 32,519 | (486) | (1.5%) |
| | TOTAL RECREATION CENTER | 75,701 | 72,654 | 26,081 | 33,005 | 32,519 | (486) | (1.5%) |
| <u>PARKS DEPARTMENT</u> | | | | | | | | |
| 001.2300.572.1201 | Wages / Regular | 96,242 | 98,715 | 78,491 | 75,400 | 77,667 | 2,267 | 3.0% |
| 001.2300.572.1402 | Wages / Overtime | 820 | 603 | 622 | 1,500 | 1,500 | - | 0.0% |
| 001.2300.572.2101 | Fica Taxes | 7,410 | 7,529 | 5,934 | 5,883 | 6,056 | 173 | 2.9% |
| 001.2300.572.2201 | Pension | - | - | - | 28,849 | 23,697 | (5,152) | (17.9%) |
| 001.2300.572.2203 | Town Contrib Salary Savings / 401-K | 2,499 | 3,000 | 2,281 | 2,307 | 2,375 | 68 | 2.9% |
| 001.2300.572.2204 | Town Contrib Def Comp / Icma 401-A | - | - | - | - | 6,990 | 6,990 | 100.0% |
| 001.2300.572.2301 | Insurance / Medical | 13,256 | 19,111 | 16,508 | 16,508 | 17,981 | 1,473 | 8.9% |
| 001.2300.572.2302 | Insurance / Disability | 599 | 644 | - | - | 342 | 342 | 100.0% |
| 001.2300.572.2304 | Insurance / Life | 324 | 350 | 237 | 182 | 187 | 5 | 2.7% |
| 001.2300.572.2401 | Workers Compensation | 1,841 | 1,823 | 2,389 | 2,292 | 2,597 | 305 | 13.3% |
| | PERSONNEL SERVICES | 122,991 | 131,775 | 106,462 | 132,921 | 139,392 | 6,471 | 4.9% |
| 001.2300.572.3104 | Prof Services / Other | 872 | - | 4,746 | - | - | - | 0.0% |
| 001.2300.572.4001 | Travel / Conference / Training | 735 | 293 | 4 | 500 | - | (500) | (100.0%) |
| 001.2300.572.4101 | Communications | 1,088 | 1,462 | 2,103 | 1,200 | 1,200 | - | 0.0% |
| 001.2300.572.4301 | Electricity | 4,143 | 5,385 | 3,483 | 4,000 | 4,000 | - | 0.0% |
| 001.2300.572.4302 | Water | 1,193 | 2,690 | 4,942 | 4,000 | 4,000 | - | 0.0% |
| 001.2300.572.4402 | Rental / Equipment | 109 | (109) | - | 150 | 150 | - | 0.0% |
| 001.2300.572.4602 | R/M Grounds | 14,428 | 18,713 | 18,903 | 17,000 | 11,723 | (5,277) | (31.0%) |

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Recommend</u> | <u>Budget</u> | <u>Budget</u> |
|---------------------------|-------------------------------------|------------------|------------------|------------------|----------------|------------------|-----------------|-----------------|
| | | <u>Amount</u> | <u>Amount</u> | <u>Amount</u> | <u>Budget</u> | <u>Budget</u> | <u>Variance</u> | <u>Variance</u> |
| | | <u>Year 2010</u> | <u>Year 2011</u> | <u>Year 2012</u> | <u>2012-13</u> | <u>2013-14</u> | <u>\$</u> | <u>%</u> |
| 001.2300.572.4603 | R/M Automotive Equipment | 862 | 631 | 1,392 | 1,000 | 1,000 | - | 0.0% |
| 001.2300.572.4605 | R/M Other Equipment | 2,352 | 1,361 | 1,400 | 2,500 | 2,500 | - | 0.0% |
| 001.2300.572.4606 | R/M Beach Accesses | 18,196 | 10,035 | 11,496 | 5,000 | 13,000 | 8,000 | 160.0% |
| 001.2300.572.4608 | R/M Grounds/Contrctual | 33,138 | 29,773 | 18,813 | 34,000 | 27,800 | (6,200) | (18.2%) |
| 001.2300.572.4610 | R/M Storm | 1,305 | 949 | 580 | 1,700 | 1,000 | (700) | (41.2%) |
| 001.2300.572.4613 | R/M Channel Markers | 1,200 | - | 750 | 1,000 | 1,000 | - | 0.0% |
| 001.2300.572.4614 | R/M Canel Clearance / Trim | - | 925 | 545 | - | 1,700 | 1,700 | 100.0% |
| 001.2300.572.4701 | Printing And Forms | 2,999 | - | - | - | - | - | 0.0% |
| 001.2300.572.4901 | Licenses And Taxes | 6 | 6 | 6 | - | - | - | 0.0% |
| 001.2300.572.4902 | Miscellaneous | 32 | 16 | 18 | 100 | 100 | - | 0.0% |
| 001.2300.572.5201 | Chemicals | 214 | 1,506 | 8 | 700 | 700 | - | 0.0% |
| 001.2300.572.5202 | Cleaning And Sanitation Supplies | 274 | 245 | 171 | - | - | - | 0.0% |
| 001.2300.572.5203 | Uniforms | 808 | 477 | 405 | 600 | 600 | - | 0.0% |
| 001.2300.572.5204 | Fuel And Oil | 3,137 | 3,979 | 3,857 | 3,550 | 5,550 | 2,000 | 56.3% |
| 001.2300.572.5208 | Misc Operating Supplies | 132 | - | 4 | 250 | 250 | - | 0.0% |
| 001.2300.572.5210 | Small Tools And Minor Equipment | 1,277 | 2,480 | 3,548 | 2,000 | 2,000 | - | 0.0% |
| 001.2300.572.5211 | Laundry And Clothing Allowance | 687 | 729 | 550 | 550 | 550 | - | 0.0% |
| 001.2300.572.5303 | R/M Signs | 110 | - | 40 | 100 | 100 | - | 0.0% |
| 001.2300.572.5401 | Bks/Publications/Subscrip/Memb Dues | 155 | 150 | 29 | 150 | 150 | - | 0.0% |
| | OPERATING EXPENSES | 89,452 | 81,696 | 77,793 | 80,050 | 79,073 | (977) | (1.2%) |
| | TOTAL PARKS DEPARTMENT | 212,443 | 213,471 | 184,255 | 212,971 | 218,465 | 5,494 | 2.6% |
| STREETS DEPARTMENT | | | | | | | | |
| 001.3200.541.1201 | Wages / Regular | 271,176 | 253,029 | 268,064 | 250,411 | 265,779 | 15,368 | 6.1% |
| 001.3200.541.1402 | Wages / Overtime | 2,846 | 3,563 | 4,428 | 4,000 | 4,000 | - | 0.0% |
| 001.3200.541.2101 | Fica Taxes | 20,807 | 19,450 | 20,560 | 19,462 | 20,638 | 1,176 | 6.0% |
| 001.3200.541.2201 | Pension | - | - | - | 95,809 | 78,703 | (17,106) | (17.9%) |
| 001.3200.541.2203 | Town Contrib Salary Savings / 401-K | 5,183 | 4,770 | 4,912 | 4,721 | 3,516 | (1,205) | (25.5%) |
| 001.3200.541.2204 | Town Contrib Def Comp / Icma 401-A | - | - | - | - | 23,215 | 23,215 | 100.0% |
| 001.3200.541.2301 | Insurance / Medical | 43,242 | 41,768 | 44,585 | 44,585 | 48,264 | 3,679 | 8.3% |
| 001.3200.541.2302 | Insurance / Disability | 1,684 | 1,638 | - | - | 1,135 | 1,135 | 100.0% |
| 001.3200.541.2304 | Insurance / Life | 953 | 884 | 792 | 610 | 626 | 16 | 2.6% |
| 001.3200.541.2401 | Workers Compensation | 4,732 | 3,764 | 7,509 | 4,492 | 11,332 | 6,840 | 152.3% |
| | PERSONNEL SERVICES | 350,623 | 328,866 | 350,850 | 424,090 | 457,208 | 33,118 | 7.8% |
| 001.3200.541.3104 | Prof Services / Other | - | 1,712 | - | - | - | - | 0.0% |
| 001.3200.541.4001 | Travel / Conference / Training | 864 | 1,088 | 1,274 | 1,711 | 5,589 | 3,878 | 226.7% |
| 001.3200.541.4101 | Communications | 1,936 | 2,862 | 2,736 | 2,400 | 2,732 | 332 | 13.8% |
| 001.3200.541.4201 | Postage And Freight | - | - | - | 50 | 50 | - | 0.0% |
| 001.3200.541.4301 | Electricity | 43,819 | 43,477 | 40,929 | 45,000 | 45,000 | - | 0.0% |
| 001.3200.541.4302 | Water | 193 | 170 | 169 | 400 | 400 | - | 0.0% |
| 001.3200.541.4402 | Rental / Equipment | 487 | 675 | 491 | 500 | 500 | - | 0.0% |
| 001.3200.541.4602 | R/M Grounds | 6,323 | 2,965 | 2,325 | 5,000 | 5,000 | - | 0.0% |
| 001.3200.541.4603 | R/M Automotive Equipment | 4,535 | 14,804 | 8,756 | 8,000 | 8,000 | - | 0.0% |
| 001.3200.541.4605 | R/M Other Equipment | 6,685 | 15,810 | 10,503 | 8,000 | 8,000 | - | 0.0% |
| 001.3200.541.4606 | R/M Beach Accesses | - | - | 178 | - | - | - | 0.0% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Recommend</u> | <u>Budget</u> | <u>Budget</u> |
|-----------------------|-------------------------------------|------------------|------------------|------------------|----------------|------------------|-----------------|-----------------|
| | | <u>Amount</u> | <u>Amount</u> | <u>Amount</u> | <u>Budget</u> | <u>Budget</u> | <u>Variance</u> | <u>Variance</u> |
| | | <u>Year 2010</u> | <u>Year 2011</u> | <u>Year 2012</u> | <u>2012-13</u> | <u>2013-14</u> | <u>\$</u> | <u>%</u> |
| 001.3200.541.4607 | R/M Right Of Way | 45,520 | 44,402 | 36,872 | 33,500 | 33,500 | - | 0.0% |
| 001.3200.541.4610 | R/M Storm | 2,236 | 1,697 | 7,089 | 2,000 | 2,000 | - | 0.0% |
| 001.3200.541.4612 | R/M Street Lights | 5,616 | 6,316 | 2,115 | 5,000 | 5,000 | - | 0.0% |
| 001.3200.541.4901 | Licenses And Taxes | 336 | 125 | 25 | 50 | 50 | - | 0.0% |
| 001.3200.541.4902 | Miscellaneous | 63 | 94 | 18 | 50 | 50 | - | 0.0% |
| 001.3200.541.5101 | Office Supplies | 42 | 67 | 22 | 300 | 300 | - | 0.0% |
| 001.3200.541.5201 | Chemicals | - | 508 | 680 | 1,000 | 1,000 | - | 0.0% |
| 001.3200.541.5202 | Cleaning And Sanitation Supplies | 115 | 162 | 73 | 150 | 150 | - | 0.0% |
| 001.3200.541.5203 | Uniforms | 2,367 | 3,034 | 4,054 | 3,000 | 3,000 | - | 0.0% |
| 001.3200.541.5204 | Fuel And Oil | 15,075 | 19,106 | 18,087 | 18,700 | 25,700 | 7,000 | 37.4% |
| 001.3200.541.5208 | Misc Operating Supplies | 296 | 367 | 165 | 450 | 450 | - | 0.0% |
| 001.3200.541.5210 | Small Tools And Minor Equipment | 3,012 | 3,180 | 4,877 | 3,000 | 3,000 | - | 0.0% |
| 001.3200.541.5211 | Laundry And Clothing Allowance | 1,786 | 1,649 | 1,649 | 1,650 | 1,650 | - | 0.0% |
| 001.3200.541.5301 | R/M Streets | 4,310 | 5,869 | 3,774 | 4,700 | 4,700 | - | 0.0% |
| 001.3200.541.5302 | R/M Drainage And Culverts | 9,629 | 5,382 | 8,144 | 10,200 | 10,200 | - | 0.0% |
| 001.3200.541.5303 | R/M Signs | 1,603 | 2,747 | 1,880 | 2,000 | 7,000 | 5,000 | 250.0% |
| 001.3200.541.5401 | Bks/Publications/Subscrip/Memb/Dues | 116 | - | - | 40 | 40 | - | 0.0% |
| | OPERATING EXPENSES | 156,964 | 178,268 | 156,885 | 156,851 | 173,061 | 16,210 | 10.3% |
| | TOTAL STREETS DEPARTMENT | 507,587 | 507,134 | 507,735 | 580,941 | 630,269 | 49,328 | 9.7% |

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TENNIS CENTER**Revenues**

| | | | | | | | | |
|-------------------|-------------------------------------|----------------|----------------|----------------|----------------|----------------|--------------|-------------|
| 001.0900.347.2101 | Tennis Ctr / Yearly-Family/Res | 56,735 | 54,043 | 58,697 | 59,500 | 59,500 | - | 0.0% |
| 001.0900.347.2103 | Tennis Ctr / Yearly-Single/Res | 106,654 | 104,829 | 106,870 | 116,500 | 116,500 | - | 0.0% |
| 001.0900.347.2105 | Tennis Ctr / Script Cards | 21,594 | 26,632 | 25,622 | 26,000 | 26,000 | - | 0.0% |
| 001.0900.347.2106 | Tennis Ctr / Walk-On Play | 15,636 | 18,108 | 17,483 | 20,000 | 20,000 | - | 0.0% |
| 001.0900.347.2107 | Tennis Ctr / Lessons | 86,638 | 126,695 | 132,838 | 140,000 | 147,500 | 7,500 | 5.4% |
| 001.0900.347.2108 | Tennis Ctr / Tournament/Spec Events | 53,800 | 16,488 | 15,904 | 17,000 | 17,000 | - | 0.0% |
| 001.0900.369.9101 | Misc Rev / Tennis Ctr Vend Machine | 890 | 1,820 | 1,752 | 4,000 | 4,000 | - | 0.0% |
| 001.0900.369.9102 | Misc Rev / Tennis Ctr Merch Sales | 49,006 | 91,847 | 110,611 | 100,000 | 100,000 | - | 0.0% |
| 001.0900.369.9103 | Misc Rev / Tennis Ctr Miscellaneous | 442 | 2,119 | 375 | 2,000 | 2,000 | - | 0.0% |
| | | 391,395 | 442,581 | 470,152 | 485,000 | 492,500 | 7,500 | 1.5% |

TENNIS CENTER**Expenditures**

| | | | | | | | | |
|-------------------|--|----------------|----------------|----------------|----------------|----------------|----------------|---------------|
| 001.2700.572.1201 | Wages / Regular | 163,551 | 171,470 | 183,969 | 155,582 | 163,739 | 8,157 | 5.2% |
| 001.2700.572.1206 | Wages / Holiday | 3,680 | 3,680 | 3,769 | 3,669 | 3,779 | 110 | 3.0% |
| 001.2700.572.1210 | Wages / Supplemental - Lessons-Clinics | 50,075 | 107,613 | 96,513 | 98,000 | 103,250 | 5,250 | 5.4% |
| 001.2700.572.2101 | Fica Taxes | 16,910 | 21,827 | 21,732 | 19,680 | 20,312 | 632 | 3.2% |
| 001.2700.572.2201 | Pension | - | - | - | 62,985 | 26,209 | (36,776) | (58.4%) |
| 001.2700.572.2203 | Town Contrib Salary Savings / 401-K | 4,347 | 4,504 | 3,366 | 3,726 | 3,792 | 66 | 1.8% |
| 001.2700.572.2204 | Town Contrib Def Comp / Icma 401-A | - | - | - | - | 14,710 | 14,710 | 100.0% |
| 001.2700.572.2301 | Insurance / Medical | 14,080 | 15,565 | 15,678 | 16,508 | 17,981 | 1,473 | 8.9% |
| 001.2700.572.2302 | Insurance / Disability | 557 | 544 | - | - | 376 | 376 | 100.0% |
| 001.2700.572.2304 | Insurance / Life | 345 | 362 | 257 | 202 | 206 | 4 | 2.0% |
| 001.2700.572.2401 | Workers Compensation | 2,128 | 1,781 | 3,737 | 3,658 | 4,079 | 421 | 11.5% |
| | PERSONNEL SERVICES | 255,673 | 327,346 | 329,021 | 364,010 | 358,433 | (5,577) | (1.5%) |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|-----------------------|--|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.2700.572.4101 | Communications | 1,223 | 964 | 955 | 850 | 950 | 100 | 11.8% |
| 001.2700.572.4201 | Postage And Freight | 222 | 207 | 412 | 250 | 250 | - | 0.0% |
| 001.2700.572.4301 | Electricity | 2,914 | 3,502 | 2,940 | 3,550 | 2,875 | (675) | (19.0%) |
| 001.2700.572.4302 | Water | 10,086 | 10,871 | 11,484 | 10,300 | 11,300 | 1,000 | 9.7% |
| 001.2700.572.4305 | Gas | 162 | 342 | 341 | 450 | 450 | - | 0.0% |
| 001.2700.572.4601 | R/M Buildings | 3,143 | 4,339 | 5,292 | 5,000 | 5,000 | - | 0.0% |
| 001.2700.572.4602 | R/M Grounds | 20,982 | 10,980 | 12,439 | 14,350 | 11,350 | (3,000) | (20.9%) |
| 001.2700.572.4605 | R/M Other Equipment | 47 | - | 415 | 1,000 | - | (1,000) | (100.0%) |
| 001.2700.572.4701 | Printing & Forms | 860 | 776 | 1,110 | 800 | 800 | - | 0.0% |
| 001.2700.572.4901 | Licenses and Taxes | - | - | 355 | - | - | - | 0.0% |
| 001.2700.572.4902 | Miscellaneous | 1,091 | 178 | 123 | 100 | 100 | - | 0.0% |
| 001.2700.572.4903 | Advertising | 343 | 1,126 | - | - | - | - | 0.0% |
| 001.2700.572.4910 | Visa/Mastercard Fees | 7,231 | 8,909 | 8,610 | 9,000 | 9,000 | - | 0.0% |
| 001.2700.572.4920 | Costs / Vending Machines | 483 | 943 | 935 | 400 | 800 | 400 | 100.0% |
| 001.2700.572.4921 | Costs / Merchandise | 39,498 | 68,291 | 60,232 | 64,690 | 64,690 | - | 0.0% |
| 001.2700.572.4922 | Costs / Special Events | 11,122 | 4,645 | 4,065 | 5,500 | 5,500 | - | 0.0% |
| 001.2700.572.4923 | Costs / Promotion | 2,271 | 1,771 | 1,912 | 2,000 | 2,000 | - | 0.0% |
| 001.2700.572.4924 | Cost Of Lessons-Contractor | 28,720 | 2,100 | 328 | - | - | - | 0.0% |
| 001.2700.572.5101 | Office Supplies | 639 | 590 | 622 | 600 | 600 | - | 0.0% |
| 001.2700.572.5202 | Cleaning And Sanitation Supplies | 402 | - | 19 | 50 | 50 | - | 0.0% |
| 001.2700.572.5208 | Misc Operating Supplies | 54 | 199 | 149 | 200 | 200 | - | 0.0% |
| 001.2700.572.5210 | Small Tools And Minor Equipment | 1,521 | 503 | 1,510 | 1,500 | - | (1,500) | (100.0%) |
| 001.2700.572.5401 | Bks/Publications/Subscrip/Memb Dues | 55 | 385 | 245 | 400 | 400 | - | 0.0% |
| | OPERATING EXPENSES | 133,069 | 121,621 | 114,493 | 120,990 | 116,315 | (4,675) | (3.9%) |
| | TOTAL TENNIS CENTER | 388,742 | 448,967 | 443,514 | 485,000 | 474,748 | (10,252) | (2.1%) |
| | <u>Tennis Center Revenue over Expenditure</u> | | | | - | 17,752 | | |
| | GENERAL SERVICES | | | | | | | |
| 001.3000.513.2201 | Pension | 1,459,792 | 2,659,794 | 3,024,074 | - | - | - | 0.0% |
| 001.3000.513.2501 | Unemployment | 22,672 | 14,575 | 200 | - | - | - | 0.0% |
| | PERSONNEL SERVICES | 1,482,464 | 2,674,369 | 3,024,274 | - | - | - | 0.0% |
| 001.3000.513.3104 | Prof Service / Fin & Adm | 36,411 | 92,377 | 38,482 | 37,000 | 37,000 | - | 0.0% |
| 001.3000.513.3201 | Accounting And Auditing | 20,250 | 24,500 | 25,500 | 19,250 | 21,000 | 1,750 | 9.1% |
| 001.3000.513.4402 | Rental / Equipment | 8,632 | 8,798 | 8,051 | 8,379 | 8,379 | - | 0.0% |
| 001.3000.513.4902 | Miscellaneous | 4,000 | 2,681 | 2,274 | 2,400 | 2,400 | - | 0.0% |
| 001.3000.513.5101 | Office Supplies | 1,767 | 923 | 2,146 | 1,500 | 1,500 | - | 0.0% |
| 001.3000.513.5401 | Bks/Publications/Subscrip/Membersh | 12,900 | 12,500 | 12,500 | 12,500 | 7,500 | (5,000) | (40.0%) |
| 001.3000.519.3104 | Prof Services / Other | 16,375 | 83,866 | 229,261 | 37,000 | - | (37,000) | (100.0%) |
| 001.3000.519.4101 | Communications | 597 | 218 | 82 | 600 | 200 | (400) | (66.7%) |
| 001.3000.519.4104 | Television Media | 17,711 | 17,990 | 14,847 | 20,000 | 18,000 | (2,000) | (10.0%) |
| 001.3000.519.4502 | Insurance / Property | 127,070 | 124,850 | 96,710 | 125,000 | 143,750 | 18,750 | 15.0% |
| 001.3000.519.4503 | Insurance / Other | 124,223 | 136,104 | 132,580 | 132,000 | 151,800 | 19,800 | 15.0% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|--|--------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.3000.519.4701 | Printing And Forms | 3,724 | - | - | - | - | - | 0.0% |
| 001.3000.519.4702 | Duplication Costs | 3,487 | 7,987 | 7,830 | 1,500 | 1,500 | - | 0.0% |
| 001.3000.519.4902 | Miscellaneous | 53,005 | 492 | 2,357 | 10,000 | 2,500 | (7,500) | (75.0%) |
| 001.3000.519.4910 | LBK Anniversary | - | - | 319 | - | - | - | 0.0% |
| 001.3000.519.4931 | Miscellaneous Repairs | - | 375 | - | - | - | - | 0.0% |
| 001.3000.519.5208 | Misc Operating Supplies / Vend Mach | 933 | 1,196 | 953 | 1,000 | 1,000 | - | 0.0% |
| 001.3000.534.4304 | Solid Waste Recycling | - | 3,144 | - | 1,500 | 2,000 | 500 | 33.3% |
| | OPERATING EXPENSES | 431,085 | 518,001 | 573,892 | 409,629 | 398,529 | (11,100) | (2.7%) |
| 001.3000.544.8101 | Trolley Subsidy | - | 42,000 | - | 42,000 | - | (42,000) | (100.0%) |
| 001.3000.559.8210 | S.T.A.R.T. | 25,000 | 25,000 | 17,000 | - | - | - | 0.0% |
| 001.3000.559.8213 | S.C.O.P.E. | 2,381 | 2,300 | 2,000 | - | - | - | 0.0% |
| 001.3000.575.8202 | Sarasota Bay Estuary Program | 15,000 | 15,000 | 15,000 | 15,000 | 15,000 | - | 0.0% |
| 001.3000.579.8204 | Economic Development Council | 5,081 | 10,031 | 6,990 | 9,500 | 9,500 | - | 0.0% |
| | GRANTS AND AIDS | 47,462 | 94,331 | 40,990 | 66,500 | 24,500 | (42,000) | (63.2%) |
| | <u>TOTAL GENERAL SERVICES</u> | <u>1,961,011</u> | <u>3,286,701</u> | <u>3,639,156</u> | <u>476,129</u> | <u>423,029</u> | <u>(53,100)</u> | <u>(11.2%)</u> |
| <u>GENERAL FUND GRAND TOTAL PERSONNEL/OPERATING</u> | | <u>13,071,531</u> | <u>14,770,195</u> | <u>14,415,340</u> | <u>14,018,524</u> | <u>14,334,734</u> | <u>316,210</u> | <u>2.3%</u> |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|---|--|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>CAPITAL OUTLAY - ALL GENERAL FUND</u> | | | | | | | | |
| 001.1500.519.6403 | IT - Other Equipment | - | - | - | - | 199,000 | 199,000 | 100.0% |
| 001.1500.519.6409 | IT - Computer Software | 12,151 | 4,150 | 16,726 | - | - | - | 0.0% |
| 001.1700.519.6202 | Municipal Bldgs - Roof Repairs | - | - | - | 10,000 | - | (10,000) | (100.0%) |
| 001.1700.519.6202 | Municipal Bldgs - Painting/Floor Covering | - | - | - | - | 20,000 | 20,000 | 100.0% |
| 001.1700.519.6403 | Municipal Bldgs - Other Equipment | 2,380 | 18,671 | 20,565 | - | - | - | 0.0% |
| 001.1900.521.6401 | Police - Patrol Cars / SUV | 151,848 | 81,564 | - | 108,000 | 144,000 | 36,000 | 33.3% |
| 001.1900.521.6403 | Police - Recording System | 7,500 | 29,903 | 3,000 | 22,723 | - | (22,723) | (100.0%) |
| 001.1900.521.6403 | Police Radios | - | - | - | - | 104,000 | 104,000 | 100.0% |
| 001.2000.522.6301 | Fire - Improvements Other Than Bldgs | - | 30,004 | - | - | - | - | 0.0% |
| 001.2000.522.6403 | Fire - Patient Care Reporting System | - | - | - | - | - | - | 0.0% |
| 001.2000.522.6403 | Fire - EMS Stretchers | - | - | - | - | 43,500 | 43,500 | 100.0% |
| 001.2000.522.6401 | Fire - Fire Engine | 682,062 | - | - | 700,000 | - | (700,000) | (100.0%) |
| 001.2000.522.6403 | Fire - Extrication Equipment | 24,585 | 2,127 | 110,075 | 35,000 | - | (35,000) | (100.0%) |
| 001.2000.522.6410 | Fire - Boats / Fire Pump | - | - | 233,983 | - | 12,500 | 12,500 | 100.0% |
| 001.2300.572.6403 | Parks - Other Equipment | 7,445 | - | - | - | - | - | 0.0% |
| 001.2700.572.6301 | Tennis - Scarify Courts | - | - | - | 30,000 | - | (30,000) | (100.0%) |
| 001.2700.572.6403 | Tennis - Point of Sale System | - | - | - | 5,500 | - | (5,500) | (100.0%) |
| 001.3200.541.6301 | Streets - Street Light & Sign Replacements | - | - | - | 10,000 | - | (10,000) | (100.0%) |
| 001.3200.541.6401 | Streets - Automotive Equipment | 46,025 | - | - | 30,000 | 30,000 | - | 0.0% |
| 001.3200.541.6403 | Streets - Backhoe | - | - | - | - | 85,000 | 85,000 | 100.0% |
| 001.3200.541.6403 | Streets - Mower | - | - | - | 9,000 | - | (9,000) | (100.0%) |
| | TOTAL CAPITAL OUTLAY | 933,996 | 166,419 | 384,349 | 960,223 | 638,000 | (322,223) | (33.6%) |
| 001.3000.519.9901 | Contingencies | - | - | - | 400,000 | 250,000 | (150,000) | (37.5%) |
| 001.3000.525.3110 | Prof Services / Red Tide Clean Up | - | - | - | 50,000 | 50,000 | - | 0.0% |
| | TOTAL CONTINGENCIES | - | - | - | 450,000 | 300,000 | (150,000) | (33.3%) |
| <u>GRAND TOTAL FUND EXPENDITURES</u> | | <u>14,005,527</u> | <u>14,936,614</u> | <u>14,799,689</u> | <u>15,428,747</u> | <u>15,272,734</u> | <u>(156,013)</u> | <u>(1.0%)</u> |
| TOTAL FUND REVENUES | | | | 12,363,464 | 12,148,642 | 12,057,485 | (91,157) | |
| TRANSFERS IN | | | | 1,892,605 | 2,830,105 | 2,512,638 | (317,467) | |
| <u>GRAND TOTAL FUND REVENUES</u> | | | | <u>14,256,069</u> | <u>14,978,747</u> | <u>14,570,123</u> | <u>(408,624)</u> | |
| Use of Fund Balance | | | | | (450,000) | (702,611) | | |
| | | | | | - | - | | |
| | | | | | 4,464,157 | 3,579,087 | | |
| | | | | | 4,014,157 | 2,876,476 | | |
| | | | | | # of days | 72 | | |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|--|-------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>UTILITY FUND-401</u> | | | | | | | | |
| <u>REVENUES</u> | | | | | | | | |
| 401.5100.343.3001 | Other Grants / SWFWMD | - | 613,668 | - | - | - | - | 0.0% |
| 401.5100.343.6101 | Water Sales | 3,311,683 | 3,474,739 | 3,380,196 | 3,400,000 | 3,400,000 | - | 0.0% |
| 401.5100.343.6103 | Service And Repair Income | - | - | 222 | - | - | - | 0.0% |
| 401.5100.343.6104 | Wastewater Collection Charges | 4,147,198 | 3,741,751 | 3,789,022 | 3,800,000 | 3,800,000 | - | 0.0% |
| 401.5100.343.6502 | Delinquent Penalty Charges | 36,192 | 28,730 | 26,013 | 35,000 | 35,000 | - | 0.0% |
| 401.5100.343.6503 | Interest On Investments | 157,719 | 105,431 | 57,418 | 120,000 | 75,000 | (45,000) | (37.5%) |
| 401.5100.343.6505 | Miscellaneous Income | 3,100 | 3,000 | 3,725 | - | 3,000 | 3,000 | 100.0% |
| 401.5100.343.6507 | Sale Of Fixed Assets | - | 5,794 | 3,944 | - | - | - | 0.0% |
| 401.5100.343.6511 | Interest / '09 Go Note Proceeds | 13,082 | 6,178 | 3,990 | - | - | - | 0.0% |
| 401.5100.343.9003 | Misc Rev / Other | 480 | 967 | 3,578 | - | 1,000 | 1,000 | 100.0% |
| 401.5100.343.9005 | Gain (Loss) On Sale Of Investments | (4,617) | (14,688) | (31,067) | - | (25,000) | (25,000) | 100.0% |
| <u>GRAND TOTAL REVENUES AND TRANSFERS</u> | | <u>7,664,837</u> | <u>7,965,570</u> | <u>7,237,041</u> | <u>7,355,000</u> | <u>7,289,000</u> | <u>(66,000)</u> | <u>(0.9%)</u> |
| <u>WATER DEPARTMENT</u> | | | | | | | | |
| 401.5200.536.1101 | Wages / Executive | - | - | - | - | 57,450 | 57,450 | 100.0% |
| 401.5200.536.1201 | Wages / Regular | 92,474 | 111,261 | 111,550 | 112,320 | 115,669 | 3,349 | 3.0% |
| 401.5200.536.1209 | Severance | 5,250 | - | - | - | - | - | 0.0% |
| 401.5200.536.1302 | Wages / Temporary | - | - | - | 4,300 | 4,300 | - | 0.0% |
| 401.5200.536.1402 | Wages / Overtime | 12,775 | 15,708 | 13,291 | 16,500 | 16,500 | - | 0.0% |
| 401.5200.536.2101 | Fica Taxes | 8,284 | 9,542 | 9,300 | 10,184 | 14,835 | 4,651 | 45.7% |
| 401.5200.536.2201 | Pension | - | - | - | 42,975 | 35,297 | (7,678) | (17.9%) |
| 401.5200.536.2203 | Town Contrib Salary Savings / 401-K | 946 | 988 | 962 | 1,147 | 2,760 | 1,613 | 140.6% |
| 401.5200.536.2204 | Town Contrib Def Comp / Icma 401-A | - | - | - | - | 19,602 | 19,602 | 100.0% |
| 401.5200.536.2301 | Insurance / Medical | 22,815 | 18,458 | 23,483 | 25,132 | 34,625 | 9,493 | 37.8% |
| 401.5200.536.2302 | Insurance / Disability | 592 | 716 | - | - | 762 | 762 | 100.0% |
| 401.5200.536.2304 | Insurance / Life | 350 | 376 | 324 | 274 | 420 | 146 | 53.3% |
| 401.5200.536.2401 | Workers Compensation | <u>2,376</u> | <u>1,919</u> | <u>3,460</u> | <u>4,492</u> | <u>5,198</u> | <u>706</u> | <u>15.7%</u> |
| <u>PERSONNEL SERVICES</u> | | <u>145,862</u> | <u>158,968</u> | <u>162,370</u> | <u>217,324</u> | <u>307,418</u> | <u>90,094</u> | <u>41.5%</u> |
| 401.5200.536.3101 | Prof Services / Engineering | 4,572 | 8,588 | 25,849 | 30,000 | 30,000 | - | 0.0% |
| 401.5200.536.3104 | Prof Services / Other | 90,272 | 67,728 | 72,535 | 147,900 | 142,000 | (5,900) | (4.0%) |
| 401.5200.536.4001 | Travel / Conference / Training | 5,591 | 2,731 | 5,140 | 4,548 | 1,692 | (2,856) | (62.8%) |
| 401.5200.536.4002 | Car Allowance | - | - | - | 2,000 | - | (2,000) | (100.0%) |
| 401.5200.536.4101 | Communications | 4,591 | 4,617 | 4,342 | 5,550 | 5,550 | - | 0.0% |
| 401.5200.536.4103 | Insurance Opt Out Allowance | - | 769 | 38 | - | - | - | 0.0% |
| 401.5200.536.4201 | Postage And Freight | 2,291 | 2,771 | 2,235 | 2,500 | 2,500 | - | 0.0% |
| 401.5200.536.4301 | Electricity | 42,049 | 50,645 | 46,266 | 44,000 | 44,000 | - | 0.0% |
| 401.5200.536.4302 | Water | 675 | 1,233 | 920 | 800 | 800 | - | 0.0% |
| 401.5200.536.4402 | Rental / Equipment | 427 | 531 | 486 | 500 | 500 | - | 0.0% |
| 401.5200.536.4601 | R/M Buildings | 4,294 | 705 | 3,727 | 3,000 | 3,000 | - | 0.0% |
| 401.5200.536.4602 | R/M Grounds | 25 | 1,170 | 4,255 | 4,600 | 4,600 | - | 0.0% |
| 401.5200.536.4603 | R/M Automotive Equipment | 3,351 | 4,858 | 5,839 | 4,000 | 4,000 | - | 0.0% |
| 401.5200.536.4604 | R/M Hydrants/Meters/Lines/Ls | 116,355 | 122,333 | 182,636 | 220,000 | 251,923 | 31,923 | 14.5% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual</u> | <u>Actual</u> | <u>Actual</u> | <u>Adopted</u> | <u>Recommend</u> | <u>Budget</u> | <u>Budget</u> |
|-----------------------|--------------------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-------------------------|-----------------------|--------------------|
| | | <u>Amount</u> | <u>Amount</u> | <u>Amount</u> | <u>Budget</u> | <u>Budget</u> | <u>Variance</u> | <u>Variance</u> |
| | | <u>Year 2010</u> | <u>Year 2011</u> | <u>Year 2012</u> | <u>2012-13</u> | <u>2013-14</u> | <u>\$</u> | <u>%</u> |
| 401.5200.536.4605 | R/M Other Equipment | 4,391 | 4,357 | 4,632 | 5,000 | 5,000 | - | 0.0% |
| 401.5200.536.5201 | Chemicals | 5,508 | 5,300 | 7,399 | 5,800 | 6,901 | 1,101 | 19.0% |
| 401.5200.536.5203 | Uniforms | 2,715 | 2,659 | 3,011 | 3,000 | 3,400 | 400 | 13.3% |
| 401.5200.536.5204 | Fuel And Oil | 3,633 | 5,479 | 5,991 | 7,000 | 7,000 | - | 0.0% |
| 401.5200.536.5207 | Water Purchased For Resale | 1,137,831 | 1,192,241 | 1,208,726 | 1,150,000 | 1,150,000 | - | 0.0% |
| 401.5200.536.5208 | Misc Operating Supplies | 10,951 | 269 | 471 | 500 | 500 | - | 0.0% |
| 401.5200.536.5210 | Small Tools And Minor Equipment | 5,184 | 5,608 | 5,730 | 7,500 | 10,000 | 2,500 | 33.3% |
| 401.5200.536.5211 | Laundry And Clothing Allowance | 581 | 772 | 782 | 825 | 825 | - | 0.0% |
| 401.5200.536.5212 | Water Wise Program | 582 | 2,191 | 455 | 2,000 | 2,000 | - | 0.0% |
| 401.5200.536.5401 | Bks/Publications/Subscrip/Memb Dues | 969 | 887 | 778 | 1,000 | 1,000 | - | 0.0% |
| | OPERATING | 1,451,516 | 1,492,304 | 1,597,099 | 1,656,723 | 1,682,591 | 25,868 | 1.6% |
| | <u>TOTAL WATER DEPARTMENT</u> | <u>1,597,378</u> | <u>1,651,272</u> | <u>1,759,469</u> | <u>1,874,047</u> | <u>1,990,009</u> | <u>115,962</u> | <u>6.2%</u> |
| 401.5300.536.1201 | Wages / Regular | 223,006 | 198,618 | 202,100 | 187,782 | 199,296 | 11,514 | 6.1% |
| 401.5300.536.1402 | Wages / Overtime | 33,074 | 34,269 | 29,846 | 30,000 | 30,000 | - | 0.0% |
| 401.5300.536.2101 | Fica Taxes | 19,016 | 17,352 | 17,232 | 16,660 | 17,541 | 881 | 5.3% |
| 401.5300.536.2201 | Pension | - | - | - | 71,848 | 59,986 | (11,862) | (16.5%) |
| 401.5300.536.2203 | Town Contrib Salary Savings / 401-K | 1,868 | 2,294 | 3,436 | 3,335 | 3,943 | 608 | 18.2% |
| 401.5300.536.2204 | Town Contrib Def Comp / Icma 401-A | - | - | - | - | 17,790 | 17,790 | 100.0% |
| 401.5300.536.2301 | Insurance / Medical | 45,149 | 41,129 | 38,120 | 40,399 | 44,317 | 3,918 | 9.7% |
| 401.5300.536.2302 | Insurance / Disability | 1,380 | 1,246 | - | - | 870 | 870 | 100.0% |
| 401.5300.536.2304 | Insurance / Life | 765 | 675 | 596 | 458 | 478 | 20 | 4.4% |
| 401.5300.536.2401 | Workers Compensation | 2,824 | 2,754 | 5,804 | 7,579 | 8,719 | 1,140 | 15.0% |
| | PERSONNEL SERVICES | 327,082 | 298,337 | 297,134 | 358,061 | 382,940 | 24,879 | 6.9% |
| 401.5300.536.3101 | Prof Services / Engineering | 11,635 | 5,450 | 21,420 | 15,000 | 20,000 | 5,000 | 33.3% |
| 401.5300.536.3104 | Prof Services / Other | 1,227 | 1,989 | 7,683 | 20,500 | 20,500 | - | 0.0% |
| 401.5300.536.4001 | Travel / Conference / Training | 1,469 | 1,539 | 715 | 3,318 | 1,342 | (1,976) | (59.6%) |
| 401.5300.536.4101 | Communications | 2,953 | 3,391 | 3,958 | 4,000 | 4,000 | - | 0.0% |
| 401.5300.536.4201 | Postage And Freight | 86 | 44 | 55 | 50 | 50 | - | 0.0% |
| 401.5300.536.4301 | Electricity | 55,830 | 55,619 | 51,749 | 65,925 | 65,925 | - | 0.0% |
| 401.5300.536.4302 | Water | 6,235 | 6,431 | 9,135 | 7,000 | 7,000 | - | 0.0% |
| 401.5300.536.4402 | Rental / Equipment | 361 | 531 | 488 | 500 | 500 | - | 0.0% |
| 401.5300.536.4601 | R/M Buildings | 902 | 522 | 1,156 | 1,000 | 1,000 | - | 0.0% |
| 401.5300.536.4603 | R/M Automotive Equipment | 2,289 | 4,562 | 7,455 | 4,000 | 4,000 | - | 0.0% |
| 401.5300.536.4604 | R/M Lift Stations And Sewer Lines | 51,912 | 70,993 | 86,089 | 100,000 | 100,033 | 33 | 0.0% |
| 401.5300.536.4605 | R/M Other Equipment | 8,736 | 9,564 | 6,353 | 9,000 | 9,000 | - | 0.0% |
| 401.5300.536.4610 | R/M Storm | 559 | 456 | 80 | 2,000 | 2,000 | - | 0.0% |
| 401.5300.536.4701 | Printing And Forms | 25 | - | 25 | 50 | 50 | - | 0.0% |
| 401.5300.536.4901 | Licenses And Taxes | - | 132 | 25 | 100 | 100 | - | 0.0% |
| 401.5300.536.4902 | Miscellaneous | 320 | 145 | 191 | 550 | 550 | - | 0.0% |
| 401.5300.536.5101 | Office Supplies | 89 | 62 | 60 | 150 | 150 | - | 0.0% |
| 401.5300.536.5201 | Chemicals | 6,634 | 1,476 | 10,314 | 7,350 | 10,050 | 2,700 | 36.7% |
| 401.5300.536.5203 | Uniforms | 1,529 | 1,613 | 1,822 | 2,000 | 2,400 | 400 | 20.0% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|-----------------------------------|---|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| 401.5300.536.5204 | Fuel And Oil | 11,345 | 15,029 | 29,317 | 17,000 | 17,000 | - | 0.0% |
| 401.5300.536.5208 | Misc Operating Supplies | 8,206 | 717 | 568 | 1,000 | 1,000 | - | 0.0% |
| 401.5300.536.5209 | Wastewater Treatment | 1,436,970 | 1,480,078 | 1,611,153 | 1,435,400 | 1,435,400 | - | 0.0% |
| 401.5300.536.5210 | Small Tools And Minor Equipment | 12,569 | 3,313 | 3,053 | 6,000 | 10,000 | 4,000 | 66.7% |
| 401.5300.536.5211 | Laundry And Clothing Allowance | 1,342 | 1,120 | 1,099 | 1,100 | 1,100 | - | 0.0% |
| 401.5300.536.5401 | Bks/Publications/Subscrip/Memb Dues | - | 200 | 531 | 225 | 500 | 275 | 122.2% |
| | OPERATING | 1,623,223 | 1,664,976 | 1,854,494 | 1,703,218 | 1,713,650 | 10,432 | 0.6% |
| | TOTAL WASTEWATER DEPARTMENT | 1,950,305 | 1,963,313 | 2,151,628 | 2,061,279 | 2,096,590 | 35,311 | 1.7% |
| UTILITIES GENERAL SERVICES | | | | | | | | |
| 401.5400.536.1601 | Compensating Vacation Pay | 6,048 | (1,664) | 3,095 | - | - | - | 0.0% |
| 401.5400.536.1602 | Compensating Medical Pay | (415) | 11,370 | 435 | - | - | - | 0.0% |
| 401.5400.536.2201 | Pension | 78,231 | 100,045 | 116,522 | - | - | - | 0.0% |
| 401.5400.536.2501 | Unemployment Compensation | - | 6,922 | - | - | - | - | 0.0% |
| | PERSONNEL SERVICES | 83,864 | 116,673 | 120,052 | - | - | - | - |
| 401.5400.536.3104 | Prof Services / Other | 21,818 | 23,159 | 23,486 | - | 25,000 | 25,000 | 100.0% |
| 401.5400.536.3201 | Accounting And Auditing | 20,250 | 24,500 | 25,500 | 18,100 | 20,600 | 2,500 | 13.8% |
| 401.5400.536.4502 | Insurance / Property | 57,613 | 60,659 | 47,476 | 57,200 | 65,700 | 8,500 | 14.9% |
| 401.5400.536.4503 | Insurance / Other | 38,662 | 37,850 | 48,657 | 47,000 | 54,300 | 7,300 | 15.5% |
| 401.5400.536.4902 | Miscellaneous | 29,256 | 26,846 | 26,923 | 28,900 | 28,900 | - | 0.0% |
| | OPERATING | 167,599 | 173,014 | 172,042 | 151,200 | 194,500 | 43,300 | 28.6% |
| 401.5400.536.7101 | Loan Principle | 901,580 | 570,732 | 505,190 | 510,098 | 527,095 | 16,997 | 3.3% |
| 401.5400.536.7201 | Interest On Ltd | 592,672 | 661,972 | 562,399 | 550,892 | 540,455 | (10,437) | (1.9%) |
| | DEBT SERVICE | 1,494,252 | 1,232,704 | 1,067,589 | 1,060,990 | 1,067,550 | 6,560 | 0.6% |
| 401.5400.536.9901 | Depreciation Expense | 671,315 | 809,732 | 1,164,416 | 800,000 | 1,200,000 | 400,000 | 50.0% |
| 401.5400.536.9903 | Amortization / Bond Discount | 1,697 | - | - | - | - | - | 0.0% |
| 401.5400.536.9904 | Amortization / Bond Issue Costs | 5,490 | - | - | - | - | - | 0.0% |
| 401.5400.581.9109 | If Transfer / General Fund | 997,605 | 997,605 | 999,305 | 997,605 | 1,018,855 | 21,250 | 2.1% |
| | NON-OPERATING & TRANSFERS | 1,676,107 | 1,807,337 | 2,163,721 | 1,797,605 | 2,218,855 | 421,250 | 23.4% |
| | TOTAL UTILITIES GENERAL SERVICES | 3,421,822 | 3,329,728 | 3,523,404 | 3,009,795 | 3,480,905 | 471,110 | 15.7% |

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| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|---|---------------------------------------|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>CAPITAL OUTLAY - ALL UTILITY FUND</u> | | | | | | | | |
| 401.5200.536.6309 | Water Tank Inspections | - | - | - | - | 100,000 | 100,000 | 100.0% |
| 401.5200.536.6310 | Main Water Line Valve Replace | - | - | - | 50,000 | - | (50,000) | (100.0%) |
| 401.5200.536.6311 | Upsize Pipe - Water Main | 2,166,357 | 474,358 | 9,245 | - | - | - | 0.0% |
| 401.5200.536.6321 | Midkey Station 1 Rehab | 1,291,089 | 544,753 | 20,799 | - | - | - | 0.0% |
| 401.5200.536.6322 | Pressure Reducing Station | - | - | - | - | 300,000 | 300,000 | 100.0% |
| 401.5200.536.6323 | South Key Station 2 Rehab | 1,166,267 | 1,460 | - | - | - | - | 0.0% |
| 401.5200.536.6328 | Utility Maps | - | 19,310 | 36,725 | 50,000 | - | (50,000) | (100.0%) |
| 401.5200.536.6329 | Subaqueous Potable Water Main Constr. | - | 24,262 | 171,693 | 2,000,000 | 75,000 | (1,925,000) | (96.3%) |
| 401.5200.536.6401 | Automotive Equipment | - | - | - | 55,000 | - | (55,000) | (100.0%) |
| 401.5200.536.6403 | Other Equipment | - | - | - | 150,000 | - | (150,000) | (100.0%) |
| 401.5200.536.6404 | Meters Installed | - | - | - | 1,500,000 | - | (1,500,000) | (100.0%) |
| 401.5300.536.6355 | Wetwell & Manhole Repair | 99,202 | 147,148 | 13,463 | - | 75,000 | 75,000 | 100.0% |
| 401.5300.536.6356 | Slipline Gravity Sewer Lines | 699,158 | 616,199 | 149,087 | 600,000 | 600,000 | - | 0.0% |
| 401.5300.536.6357 | Master Lift Station D Rehab | 383,931 | 1,073,515 | 375,974 | - | - | - | 0.0% |
| 401.5300.536.6360 | WW Collection, Subaqueous Forcemain | - | 18,500 | 29,654 | 1,000,000 | 1,000,000 | - | 0.0% |
| 401.5300.536.6361 | Force Main Replace | - | - | - | - | - | - | 0.0% |
| 401.5300.536.6363 | Lift Station 4F Rehab | 40,922 | - | - | - | - | - | 0.0% |
| 401.5300.536.6364 | Scada System Replacement | 89,719 | - | - | - | - | - | 0.0% |
| 401.5300.536.6365 | Lift Station H Rehab | 120,518 | - | - | - | - | - | 0.0% |
| 401.5300.536.6366 | Rehabilitate Minor Lift Stations | - | 197,754 | 41,614 | - | 175,000 | 175,000 | 100.0% |
| 401.5300.536.6367 | Lift Station 2E Rehabilitation | 37,402 | 169,818 | 10,932 | - | - | - | 0.0% |
| 401.5300.536.6368 | Lift Station F Rehabilitation | 37,727 | 201,515 | 202,776 | - | - | - | 0.0% |
| 401.5300.536.6369 | Lift Station 5F Rehabilitation | 3,806 | 19,341 | 134,071 | - | - | - | 0.0% |
| 401.5300.536.6370 | Lift Station 7F Rehabilitation | - | 19,917 | 141,786 | - | - | - | 0.0% |
| 401.5300.536.6371 | Lift Station 6F Rehabilitation | - | - | 29,825 | - | - | - | 0.0% |
| 401.5300.536.6372 | Lift Station E Rehabilitation | - | - | - | 600,000 | 150,000 | (450,000) | (75.0%) |
| 401.5300.536.6373 | Wastewater Collection Rehab | - | - | - | 300,000 | - | (300,000) | (100.0%) |
| 401.5300.536.6374 | Lift Station 8F Rehabilitation | - | - | - | - | 350,000 | 350,000 | 100.0% |
| 401.5300.536.6401 | Automotive Equipment | - | 43,026 | - | - | 100,000 | 100,000 | 100.0% |
| 401.5300.536.6403 | Other Equipment | 117,640 | - | 72,240 | 80,000 | - | (80,000) | (100.0%) |
| | TOTAL CAPITAL OUTLAY | 6,253,738 | 3,570,876 | 1,439,884 | 6,385,000 | 2,925,000 | (3,460,000) | (54.2%) |
| 401.5400.536.9910 | COMMISSION CONTINGENCY | - | - | 200,000 | 200,000 | 200,000 | - | 0.0% |
| <u>GRAND TOTAL FUND EXPENDITURES</u> | | <u>13,223,243</u> | <u>10,515,189</u> | <u>9,074,385</u> | <u>13,530,121</u> | <u>10,692,504</u> | <u>(2,837,617)</u> | <u>(21.0%)</u> |
| <u>FUND REVENUES OVER EXPENDITURES</u> | | | | | (6,175,121) | (3,403,504) | | |
| <u>BEGINNING BALANCE</u> | | | | | 18,281,271 | 18,281,271 | | |
| <u>PROJECTED ENDING FUND BALANCE</u> | | | | | 12,106,150 | 14,877,767 | | |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|--|---|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| <u>BUILDING FUND-402</u> | | | | | | | | |
| REVENUES | | | | | | | | |
| 402.5500.322.0001 | Permits / Building | 822,159 | 762,197 | 847,484 | 500,000 | 800,000 | 300,000 | 60.0% |
| 402.5500.322.0002 | Permits / Plumbing | 48,214 | 38,748 | 65,062 | 50,000 | 50,000 | - | 0.0% |
| 402.5500.322.0003 | Permits / Electrical | 39,560 | 38,908 | 66,876 | 35,000 | 40,000 | 5,000 | 14.3% |
| 402.5500.322.0004 | Permits / Harv | 42,084 | 53,613 | 80,451 | 50,000 | 60,000 | 10,000 | 20.0% |
| 402.5500.329.0001 | Permits / Miscellaneous | <u>4,845</u> | <u>26,733</u> | <u>8,350</u> | <u>5,000</u> | <u>5,000</u> | <u>-</u> | <u>0.0%</u> |
| | PERMITS | 956,862 | 920,199 | 1,068,223 | 640,000 | 955,000 | 315,000 | 49.2% |
| 402.5500.341.2002 | Building Review Fees | 12,590 | 9,796 | 10,050 | 10,000 | 10,000 | - | 0.0% |
| 402.5500.342.5002 | Re-Inspection Fees | 1,600 | 600 | 2,040 | 750 | 750 | - | 0.0% |
| 402.5500.361.1000 | Interest On Investments | 879 | 3,522 | 6,913 | 1,000 | 3,000 | 2,000 | 200.0% |
| 402.5500.361.1001 | Gain (Loss) On Sale Of Investments | - | - | 2,426 | - | - | - | 0.0% |
| 402.5500.369.9003 | Misc Rev / Other | 4,056 | 600 | - | 500 | 500 | - | 0.0% |
| 402.5500.369.9004 | Misc Rev / Radon Fee Collect Allow | 117 | 1,238 | 2,044 | 2,000 | 2,000 | - | 0.0% |
| 402.5500.369.9009 | Misc Rev / Bldg Code Adm Coll Allow | <u>234</u> | <u>1,266</u> | <u>1,384</u> | <u>2,000</u> | <u>2,000</u> | <u>-</u> | <u>0.0%</u> |
| | CHARGES FOR SERVICES & OTHER | 19,476 | 17,022 | 24,857 | 16,250 | 18,250 | 2,000 | 12.3% |
| <u>GRAND TOTAL REVENUES AND TRANSFERS</u> | | <u>976,338</u> | <u>937,221</u> | <u>1,093,080</u> | <u>656,250</u> | <u>973,250</u> | <u>317,000</u> | <u>29.0%</u> |
| <u>BUILDING DEPARTMENT</u> | | | | | | | | |
| 402.5500.524.1201 | Wages / Regular | 313,203 | 338,360 | 304,484 | 336,753 | 349,868 | 13,115 | 3.9% |
| 402.5500.524.1302 | Wages / Temporary | - | 120 | 1,698 | - | - | - | 0.0% |
| 402.5500.524.1402 | Wages / Overtime | 2,431 | 1,384 | 2,536 | 2,000 | 2,000 | - | 0.0% |
| 402.5500.524.1601 | Compensating Vacation Pay | 1,460 | (8,517) | 429 | - | - | - | 0.0% |
| 402.5500.524.1602 | Compensating Medical Pay | 626 | 2,184 | (460) | - | - | - | 0.0% |
| 402.5500.524.2101 | Fica Taxes | 23,563 | 25,328 | 22,395 | 25,915 | 26,918 | 1,003 | 3.9% |
| 402.5500.524.2201 | Pension | 64,915 | 89,403 | 74,720 | 116,305 | 77,777 | (38,528) | (33.1%) |
| 402.5500.524.2203 | Town Contrib Salary Savings / 401K | 5,610 | 6,883 | 6,386 | 5,159 | 5,630 | 471 | 9.1% |
| 402.5500.524.2204 | Town Contr Def Comp / Icma 401-A | - | - | 1,616 | - | 31,349 | 31,349 | 100.0% |
| 402.5500.524.2301 | Insurance / Medical | 45,638 | 46,068 | 46,676 | 52,895 | 53,567 | 672 | 1.3% |
| 402.5500.524.2302 | Insurance / Disability | 1,851 | 1,922 | - | - | 1,301 | 1,301 | 100.0% |
| 402.5500.524.2304 | Insurance / Life | 1,017 | 1,030 | 849 | 817 | 715 | (102) | (12.5%) |
| 402.5500.524.2401 | Workers Compensation | <u>4,109</u> | <u>2,721</u> | <u>5,365</u> | <u>4,470</u> | <u>4,691</u> | <u>221</u> | <u>4.9%</u> |
| | PERSONNEL SERVICES | 464,423 | 506,886 | 466,694 | 544,314 | 553,816 | 9,502 | 1.7% |
| 402.5500.524.3104 | Prof Services / Other | 1,980 | 7,362 | 36,470 | 5,000 | 5,000 | - | 0.0% |
| 402.5500.524.4001 | Travel / Conference / Training | 1,122 | 2,274 | 64 | 8,404 | 6,924 | (1,480) | (17.6%) |
| 402.5500.524.4101 | Communications | 3,158 | 2,213 | 3,433 | 3,500 | 3,500 | - | 0.0% |
| 402.5500.524.4201 | Postage And Freight | 151 | 105 | 66 | 250 | 250 | - | 0.0% |
| 402.5500.524.4401 | Rental / Building | 3,453 | 3,151 | 3,397 | 3,300 | 3,300 | - | 0.0% |
| 402.5500.524.4402 | Rental / Equipment | - | - | - | 1,500 | 1,500 | - | 0.0% |
| 402.5500.524.4603 | R/M Automotive Equipment | 1,350 | 1,239 | 2,145 | 4,000 | 4,000 | - | 0.0% |
| 402.5500.524.4605 | R/M Other Equipment | - | - | - | 250 | 250 | - | 0.0% |
| 402.5500.524.4701 | Printing And Forms | 455 | 332 | 359 | 500 | 500 | - | 0.0% |

| <u>Account Number</u> | <u>Description</u> | <u>Actual Amount Year 2010</u> | <u>Actual Amount Year 2011</u> | <u>Actual Amount Year 2012</u> | <u>Adopted Budget 2012-13</u> | <u>Recommend Budget 2013-14</u> | <u>Budget Variance \$</u> | <u>Budget Variance %</u> |
|-----------------------|--|--|--|--|---------------------------------------|---|-----------------------------------|----------------------------------|
| 402.5500.524.4702 | Duplication Costs | 324 | 165 | - | 400 | 400 | - | 0.0% |
| 402.5500.524.4901 | Licenses and Taxes | - | - | - | 125 | 125 | - | 0.0% |
| 402.5500.524.4902 | Miscellaneous | 40 | 105 | 35 | 250 | 250 | - | 0.0% |
| 402.5500.524.5101 | Office Supplies | 335 | 128 | 962 | 800 | 800 | - | 0.0% |
| 402.5500.524.5203 | Uniforms | 1,020 | 1,008 | 1,392 | 1,500 | 1,500 | - | 0.0% |
| 402.5500.524.5204 | Fuel And Oil | 3,887 | 6,018 | 5,500 | 6,000 | 6,000 | - | 0.0% |
| 402.5500.524.5208 | Misc Operating Supplies | 44 | - | 113 | 500 | 500 | - | 0.0% |
| 402.5500.524.5210 | Small Tools And Minor Equipment | 109 | 1,580 | 166 | 400 | 400 | - | 0.0% |
| 402.5500.524.5401 | Bks/Publications/Subscrip/Memb Dues | 456 | 1,001 | 1,417 | 1,715 | 1,715 | - | 0.0% |
| | OPERATING | 17,884 | 26,681 | 55,519 | 38,394 | 36,914 | (1,480) | (3.9%) |
| 402.5500.581.0001 | If Transfer / General Fund | 287,000 | 265,000 | 265,500 | 265,000 | 265,000 | - | 0.0% |
| | TRANSFERS | 287,000 | 265,000 | 265,500 | 265,000 | 265,000 | - | 0.0% |
| | GRAND TOTAL FUND EXPENDITURES | 769,307 | 798,567 | 787,713 | 847,708 | 855,730 | 8,022 | 0.9% |
| | FUND REVENUES OVER EXPENDITURES | | | 305,367 | (191,458) | 117,520 | | |
| | BEGINNING BALANCE | | | | 873,760 | 682,302 | | |
| | PROJECTED ENDING FUND BALANCE | | | | 682,302 | 799,822 | | |