Town of Longboat Key
Florida

Tentatively Adopted Budget
Fiscal Year 2013-14

TOWN OF LONGBOAT KEY

TENTATIVELY ADOPTED BUDGET

FISCAL YEAR 2013-2014

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BUDGET MESSAGE

Date: September 16, 2013

To: Town Commission

From: David R. Bullock, Town Manager

Subject: Tentatively Adopted Budget For Fiscal Year 2013-14 (***Final Hearing)***

INTRODUCTION

This proposal represents a balanced budget for the Town of Longboat Key for fiscal year 2013-2014 and is prepared in compliance with applicable State and local laws

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:

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

BUDGET DISCUSSION

Budget in Brief

The Tentatively Adopted General Fund budget of $15,425,585 represents a $3,162 decrease in spending from the previous year's budget of $15,428,747. The tentatively adopted millage rate increases the fund balance by $210,075. The Town Commission assigned an additional $400,000 of fund balance to pension reserves for a total of $1.4 million. The unassigned fund balance at the end of FY 2014 is estimated to be $2,454,229.

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.

			Operating Days
Fiscal Year 2012			
FY 12 Beginning Fund Balance		$ 5,010,163	
FY 12 Net Fund Balance Reduction		(546,006)	
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)	3,253,482		
FY 12 Ending Balance		$ 4,464,157	**113**
Fiscal Year 2013			
FY 13 Estimated Revenue Reduction		(83,895)	
FY 13 Estimated Expenditure Reduction		232,000	
FY 13 Estimated Use of Fund Balance		(577,433)	
FY 13 Estimated Use of Commission Contingency		(180,000)	
FY 13 Net Fund Balance Reduction		(609,328)	
FY 13 Assigned (Inventory, Encumbrances, Prepaid)	(210,675)		
FY 13 Estimated Ending Balance		$ 3,644,154	**90**
Assigned (to offset future pension costs)	(1,000,000)		
FY 13 Estimated Unassigned Fund Balance		$ 2,644,154	

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 $83,895 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 $232,000.

The town budgeted $400,000 in contingency and expects to use $180,000 of this amount. The estimated use of fund balance ($) is made up of the following:

• 3% Wage Increases	$158,864
• Addition of Assistant Town Manager position	60,000
• Fire Department DROP participants vacation / medical payouts	215,000
• General Employees DROP vacation / medical payouts	143,569
Total	**$577,433**

Fund Balance Discussion Continued

The Town provided a 3% general wage increase for employees which was not originally budgeted. This is the first base wage increase employees have had since 2008. The estimated expenditure increases include $358,569 for payouts of accrued vacation and sick pay for and fire department and general employees electing the DROP (Deferred Retirement Option Program) provisions of the new pension ordinance which froze pension benefits effective October 1, 2013. 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. This budget has been updated for changes in the Annual Required Contribution (ARC) based on impact studies received from the Town's actuary. Once all of the eligible participants have made their elections, the impact statements must be updated. 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 $3,644,154 which represents 25% 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.

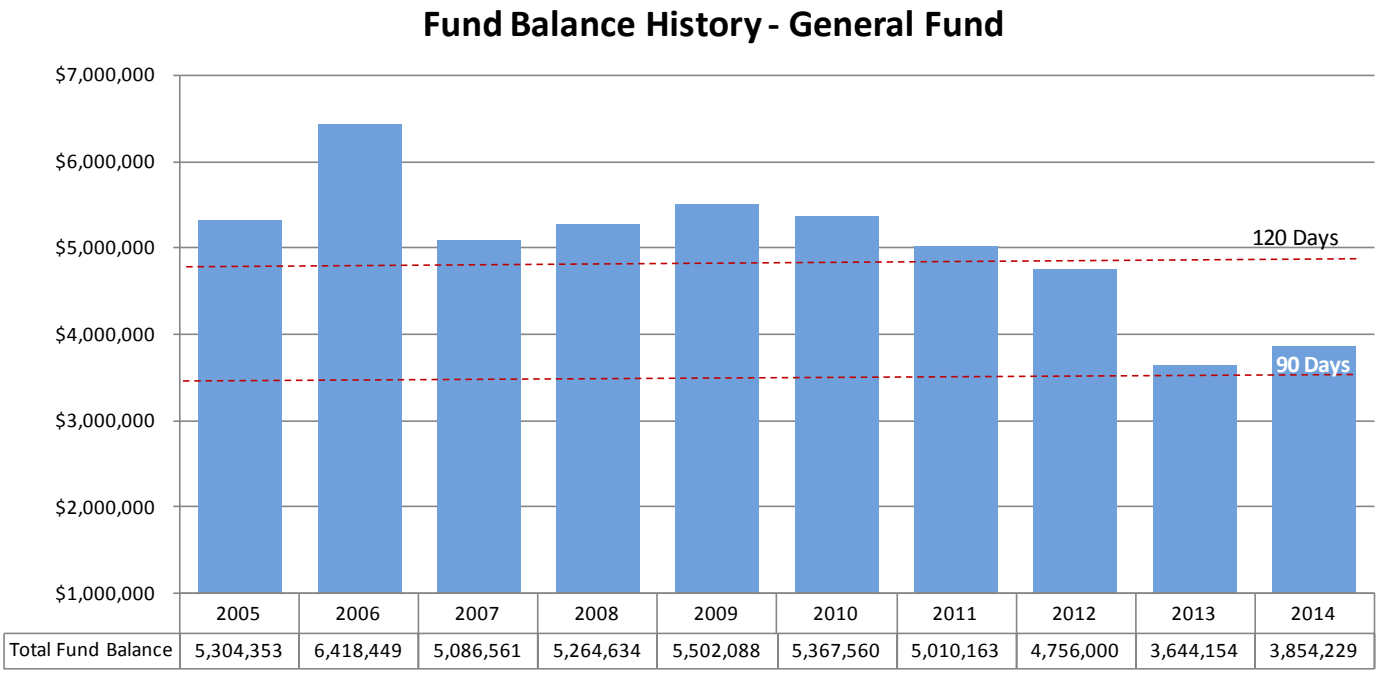
The Tentatively Adopted Budget, passed on first reading and public hearing September 3, 2013, proposes to increase fund balance by $210,075, to $3,854,229 which is 26% of operating expenditures or 95 days. The Town Commission voted to increase the amount assigned to pension by $400,000 making the total $1,400,000. The Town also has access to borrow funds from the Utility Fund which will provide additional cash flow, in case of an emergency. The unassigned fund balance is $2,454,229 due to a $1.4 million reserve established for pension liabilities.

Fiscal Year 2014

FY 14 Estimated Beginning Fund Balance		$ 3,644,154	
FY 14 Budgeted Revenues	15,635,660		
FY 14 Budgeted Expenditures	(15,425,585)		
FY 14 Fund Balance Increase		210,075	
FY 14 Estimated Ending Balance		$ 3,854,229	* **95 Days**

* Includes $1.4 million in reserves for pension obligations

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



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. The cost for the ULI study is actually $125,000. The additional $25,000 is included in the FY 14 Budget and will not be required from contingency. However, there is an overrun of approximately $80,000 in pension attorneys and actuaries that can be partially offset by expenditure savings but will require the use of $57,000 of Commission Contingency for a total of $180,000.

FY 13 Contingency Budget		$ 400,000
Approved Contingency Uses		
ULI Study	(100,000)	
Planning Consultant Spikowski	(23,000)	
FY 13 Contingency Balance as of 09/03/13		$ 277,000
Proposed Contingency Uses		
Pension Attorneys and Consultants	(57,000)	
FY 13 Total Estimated Contingency Uses	(180,000)	
FY 13 Estimated Unused Contingency Balance		220,000

Summary of Fiscal Year 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 Tentatively Adopted Budget was prepared based on a 2.6% increase in property values. This results in an increase in ad valorem revenues of $1,074,815 based on the tentative adopted millage rate of 2.0760.

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 Tentatively Adopted 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 Tentatively Adopted Budget for FY 14. However, there was a 3% increase granted in fiscal year 2012-13 that was not originally budgeted and a one-time $1,000 (net) payment given to the employees in fiscal year 2011-12.

The Tentatively Adopted budgeted expenditures, excluding capital and contingencies, in the General Fund are up by about $469,400 or 3.3% from the 2012-13 adopted budget. This is made up of an increase to personnel costs of $540,000 and a decrease to operating expenses of $70,600. A portion of the personnel cost increase is the contribution to Florida Retirement System in the amount of $418,800 which is offset by a revenue from employee contributions for benefits of $209,400. The table below explains the $540,000 increase to personnel costs.

Breakdown of Personnel Cost Increases	Increase
3% Salary Increase	$ 190,500
Long Term Disability	26,700
Health Insurance	111,000
Assistant Town Manager	60,000
New 401a Defined Contribution	336,700
Frozen Defined Benefit Decrease	(400,000)
New Florida Retirement System	418,800
New Employee Reimbursement for Benefits	(209,400)
Tennis Lesson Cost (Revenue increase of $7,500)	5,200
Net of Miscellaneous Personnel Related Expenditures	500
Total Personnel Cost Increases	**$ 540,000**

These amounts have been rounded to the nearest one hundred dollars

Tentatively Adopted 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 revenue than last year. The Tentatively Adopted millage rate of 2.0760 will generate $1,074,815 more revenue than last year.

The Tentatively Adopted Budget does not include the use of any of the $1,000,000 of General Fund balance reserved for pensions, but actually increases the General Fund balance by $210,075 and also increases the amount reserved for pensions to $1,400,000.

Pension Discussion

FY 14 will be a year of significant change for the Town pension programs. 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. The 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. Prior to the freezing of the plans, the Town's annual required contribution (ARC) would have been $3.2 million for all three plans. Since the freeze, we have received impact statements from the actuary which reduced the Town's ARC to $2.6 million, a savings of $600,000[1]. This savings is offset by the new 401a defined contribution of $336,654 and the Town's contribution to the Florida Retirement System (FRS) of $209,393 for a total of $546,047. The charts below shows what the Town's FY 14 contribution toward employee retirement plans (defined benefit, 401a, 401k) before and after the freeze. Total retirement costs represent 48% of covered payroll.

IF NO CHANGES WERE MADE TO THE THREE DEFINED BENEFIT PLANS

Plan	Annual Required Contribution Defined Benefit	State Contribution	Mandantory Employee Contribution	Town's Share Annual Required Contribution (ARC)	401a (DC)	401k	Total Retirement Costs to Town
Police	1,001,903	(77,700)	(100,160)	824,043	0	0	824,043
Fire	1,988,751	(274,646)	(235,495)	1,478,610	0	0	1,478,610
General	1,087,605	0	(159,185)	928,420	0	45,858	974,278
At Will (DC @ 16%)	0	0	0	0	195,688	23,100	218,788
	4,078,259	**(352,346)**	**(494,840)**	**3,231,073**	**195,688**	**68,958**	**3,495,719**

BUDGET BASED ON FROZEN PLANS (GENERAL / FIRE ALREADY FROZEN; POLICE AT IMPASSE)

Plan	Frozen Defined Benefit	New 401a (DC) / FRS	Total	Mandantory Employee Contribution	401a (DC)	401k	Total Retirement Costs to Town
Police (DC @13%)	658,035	120,884	778,919	0		0	778,919
Fire (FRS 19.06%)	1,340,483 [1]	418,785	1,759,269	(209,393)		0	1,549,876
General (DC @ 9%)	597,459 [1]	215,770	813,230	0		45,858	859,088
At Will (DC @ 16%)	0	0	0	0	195,688	23,100	218,788
	2,595,977	**755,439**	**3,351,418**	**(209,393)**	**195,688**	**68,958**	**3,406,671**
Change	**(1,482,282)**						**(89,048)**

[1]Based on recent correspondence from State Department of Management Services Bureau of Local Retirement Systems, the Fire and General Employees' pension Impact Statements have been determined to be State accepted contingent on a reduction in the assumed rate of return commencing with the October 1, 2013 valuation. An estimated $400,000 increase to the Town's Annual Required Contribution (ARC) is possible using a 7% rate of return for the Fire and General Employees' pension plans which would be effective in the FY 14-15 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 higher than expected. The estimated ending balance for FY 13 is approximately $682,302. 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 $796,501.

FY 12 Beginning Fund Balance		$ 305,366
FY 12 Net Fund Balance Change		568,394
FY 12 Ending Balance		873,760
FY 13 Estimated Revenue	656,250	
FY 13 Estimated Expenditure	(582,708)	
FY 13 Transfer to General Fund	(265,000)	
FY 13 Estimated Use of Fund Balance		(191,458)
FY 13 Estimated Ending Fund Balance		682,302
FY 14 Estimated Revenue	973,250	
FY 14 Estimated Expenditure	(594,051)	
FY 14 Transfer to General Fund	(265,000)	
FY 14 Estimated Surplus of Fund Balance		114,199
FY 14 Estimated Ending Fund Balance		$ 796,501

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. 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.

7. 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.

8. 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

9. 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.

10. 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 fiscal year 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 Budget Amount $175,000

(Funded by Utility Revenues and/or Debt)

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.

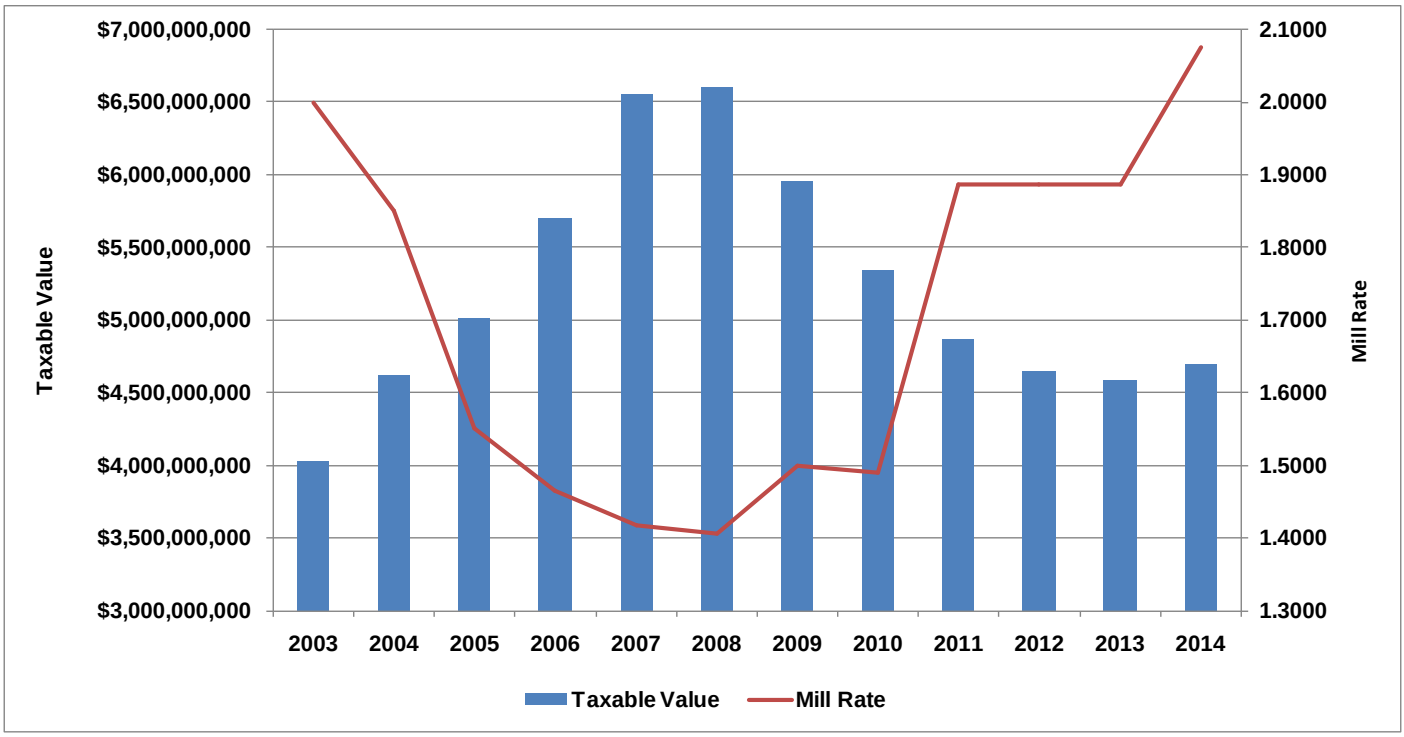
BUDGET ANALYSIS

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 and millage rates since 2003. Fiscal year 2013 values were equivalent to 2004 and 2014 values are slightly higher



G.O. Facility Improvement Bonds

For fiscal year 2013-14 General Obligation (G.O.) debt service is $289,829 as compared to $290,962 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 available in the debt service fund which is being applied to the debt service payment. These bonds will be retired in 2019.

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 this Tentatively Adopted 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 $539,670 or 4.75%. The operating/non-operating expenses are down by ($70,609) or (2.61%) 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 ($3,162) or (.02%) from fiscal year 2012-13.

General Fund	FY 12/13 Adopted	FY 13/14 Tentatively Adopted	Increase/ (Decrease)	
Personnel	$11,364,200	11,903,870	$539,670	4.75%
Operating	2,704,324	2,633,715	(70,609)	(2.61%)
Contingency	400,000	250,000	(150,000)	(37.50%)
Capital Outlay	960,223	638,000	(322,223)	(33.56%)
Totals	**$15,428,747**	**$15,425,585**	**($3,162)**	**(0.02%)**

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 Tentatively Adopted Budget. ***Overall, General Fund expenditures (excluding capital) rose by only 2.21%.***

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

Millage Rate @ 2.0760	ACTUAL FY 2011-12	ADOPTED BUDGET FY 2012-13	ESTIMATED ACTUAL FY 2012-13	RECOMMENDED BUDGET FY 2013-14	BUDGET $ CHANGE		BUDGET % CHANGE
Revenues:							
Property Taxes	$8,461,429	$8,379,912	$8,379,912	$9,454,727	$1,074,815	1.	12.83%
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	1,350,560	(106,620)	3.	(7.32%)
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	266,744	320,993	2,393		0.75%
Transfers From Other Funds	1,892,605	2,830,105	2,913,105	2,583,930	(246,175)	4.	(8.70%)
Prior Year Surplus/Deficit	546,006	450,000	820,003	(210,075)	(660,075)	5.	(146.68%)
Total Fund Revenues	$14,802,132	$15,428,747	$15,714,855	$15,425,585	($3,162)		(0.02%)
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	62,500	40,000	(22,500)	8.	(36.00%)
Town Manager	357,509	355,533	447,105	458,979	103,446	9.	29.10%
Town Clerk	297,447	351,346	344,998	345,238	(6,108)		(1.74%)
Finance/Purchasing	501,786	584,934	626,912	567,967	(16,967)		(2.90%)
Information Technology	601,478	730,799	743,975	690,024	(40,775)	10.	(5.58%)
Human Resources	107,998	106,919	108,257	119,657	12,738	11.	11.91%
Municipal Buildings	96,808	110,875	110,875	109,241	(1,634)		(1.47%)
Police	2,262,770	3,079,666	3,135,166	3,141,232	61,566		2.00%
Fire/Rescue	3,894,023	5,239,587	5,536,993	5,755,544	515,957	12.	9.85%
Emergency Management	18,798	8,500	8,500	10,345	1,845	13.	21.71%
Public Works	556,521	647,087	619,534	528,895	(118,192)	14.	(18.27%)
Parks	184,255	212,971	217,527	219,306	6,335		2.97%
Planning and Zoning	553,265	575,582	761,002	576,974	1,392		0.24%
Recreation	26,081	33,005	33,005	32,519	(486)		(1.47%)
Tennis	443,514	485,000	486,961	475,766	(9,234)		(1.90%)
Streets	507,735	580,941	588,543	640,387	59,446	15.	10.23%
General Services	3,641,599	526,129	415,629	475,879	(50,250)	16.	(9.55%)
Town Commission Contingency	0	400,000	180,000	250,000	(150,000)	17.	(37.50%)
Total Expenditures	$14,417,783	$14,468,524	$14,754,632	$14,787,585	$319,061		2.21%
Capital Outlay	384,349	960,223	960,223	638,000	(322,223)		(33.56%)
Total Expenditures	$14,802,132	$15,428,747	$15,714,855	$15,425,585	($3,162)		(0.02%)
BEGINNING FUND BALANCE	$ 5,010,163	$ 4,464,157	$ 4,464,157	$ 3,644,154	$ (820,003)		
Estimated Use/Surplus of Fund Balance	(546,006)	(450,000)	(820,003)	210,075	1,030,078		
ENDING FUND BALANCE	$ 4,464,157	$ 4,014,157	$ 3,644,154 ⇨	$ 3,854,229	$ 210,075		
# of Operating Days	113	101	90	95			

⇨ $1,400,000 of the General Fund Balance is assigned for Pension Costs

Explanations for the footnotes are on the following pages.

General Fund Revenues

1. **Ad Valorem Taxes** **$1,074,815** **12.83%**

   July Certified Assessed Values are 2.6% higher than the previous year. This is the first increase since 2008. The tentatively adopted millage rate is the first millage rate increase since 2011.

2. **Franchise Fees** **-$75,000** **-7.59%**

   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. **Intergovernmental** **-$106,620** **-7.32%**

   Intergovernmental revenues are lower mainly because of the amount of funding the Town receives from WCIND has been greatly reduced.

4. **Transfers from Other Funds** **-$246,175** **-8.70%**

   This reduction is based upon transfers for capital needs being lower than last year.

5. **Prior Year Surplus-** **-$660,075** **-146.68%**

   If the tentatively adopted millage rate is adopted upon second hearing, this would be the first time since fiscal year 2009 that here has been an increase in fund balance rather than using fund balance to balance the budget. 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** **$4,482** **14.87%**

   The increase is due to Town Commission travel.

7. **Town Attorney** **-$32,000** **-9.22%**

   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** **-$22,500** **-36.00%**

   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** **$103,446** **29.10%**

   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. **Information Technology** **-$40,775** **-5.58%**

    This decrease is mostly due to the early retirement of one of the IT staff. The replacement for this position will not enter into the defined benefit pension plan.

General Fund Departmental Expenditures continued

11. Human Resources **$12,738** **11.91%**

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.

12. Fire/Rescue **$515,957** **9.85%**

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. About $300,000 is pension related. The full FRS contribution of 19.06% of salaries is budgeted in this line, but will be offset by a revenue of $209,393 as contributions from employees to offset the cost of benefits other than FRS.

13. Emergency Management **$1,845** **21.71%**

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.

14. Public Works **-$118,192** **-18.27%**

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.

15. Streets Department **$59,446** **10.23%**

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 this department.

16. General Services **-$50,250** **-9.55%**

The primary source of the decrease is a reduction in consulting services related to the freezing of the pension plans. Since the Town is at Impasse with the Police bargaining unit, we are budgeting $35,000 for additional consulting fees. If this amount is inadequate, use of Commission Contingency may be necessary.

17. Commission Contingency **-$150,000** **-37.50%**

This amount was decreased based upon typical use of Commission Contingency being around $250,000.

Concluding Remarks

This budget incorporates the millage rates adopted by Town Commission at the September 3, 2013 public hearing. The budget allows the Town to fund all FY 14 expenses and to fund an additional $400,000 in the pension reserve. The budget, as adopted at first reading, adds $210,075 to the fund balance and places the Town on sound financial footing for the future.

I want to thank the Town staff for the work they do and for their eagerness to address community needs and desires. This has been a challenging time for many employees but 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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Tentatively Adopted
Budget Summary by Fund
2013-2014

GENERAL FUND

Beginning Balance		$3,644,154
Transfer from Road & Bridge Fund	841,750	
Transfer from Infrastructure Surtax	449,000	
Transfer from Building Department	265,000	
Transfer from Utility Fund	1,018,855	
Transfer from GO Sewer Bond	9,325	
Revenues	13,051,730	
Operating Expenses	-14,537,585	
Commission Contingency	-250,000	
Capital Expenditures	-638,000	
Ending Balance		$3,854,229

SPECIAL REVENUE FUNDS

ROAD AND BRIDGE FUND 101

Beginning Balance		$2,494,776
Revenues	550,750	
Transfer to General Fund	-841,750	
Ending Balance		$2,203,776

INFRASTRUCTURE SURTAX FUND 102

Beginning Balance		$931,393
Revenues	557,000	
Transfer to General Fund	-449,000	
Ending Balance		$1,039,393

TOURIST DEVELOPMENT TAX FUND 104

Beginning Balance		$2,014,477
Revenues	631,000	
Transfer to Beach Capital Projects	-400,000	
Ending Balance		$2,245,477

Tentatively Adopted
Budget Summary by Fund
2013-2014

SPECIAL REVENUE FUNDS (continued)

BEACH DISTRICT A FUND 103

Beginning Balance		$102,967
Ad Valorem Revenues & Interest	800	
Operating Expense	-175	
Transfer to Debt Service	0	
Ending Balance		$103,592

BEACH DISTRICT B FUND 107

Beginning Balance		$1,792
Ad Valorem Revenues & Interest	0	
Operating Expense	-175	
Transfer to Debt Service	0	
Ending Balance		$1,617

DEBT SERVICE FUNDS

G.O. BEACH NOURISHMENT BOND FUND 202

Beginning Balance		$0
Transfer from District A	0	
Transfer from District B	0	
Transfer fromTourist Development Tax Fund	0	
FY 2012 Debt Service	0	
Ending Balance		$0

G.O. FACILITY BOND FUND 203

Beginning Balance		$36,095
Taxes and Interest	256,541	
Transfer from Facilities Capital Projects	3,715	
Debt Service	-289,829	
Ending Balance		$6,522

G.O. SEWER BOND FUND 205

Beginning Balance		$9,325
Interest Income	0	
Transfer to General Fund	-9,325	
Ending Balance		$0

Tentatively Adopted
Budget Summary by Fund
2013-2014

CAPITAL PROJECT FUNDS

STREETS CAPITAL PROJECT FUND 301

Beginning Balance		$249,017
Interest on Investments	5,000	
Ending Balance		$254,017

LAND ACQUISITION FUND 302

Beginning Balance		$1,541,267
Interest on Investments	20,000	
Ending Balance		$1,561,267

BEACH NOURISHMENT FUND 303

Beginning Balance		$5,004,220
Interest on Investments	30,000	
Transfer from Tourist Development Tax	400,000	
Expansion of Erosion Area Sand Placement	-3,000,000	
Longboat Pass Inlet Management	-1,100,000	
Beach Consulting & Management Plan Update	-60,000	
Sand Search	-300,000	
Beach Tilling	-30,000	
Environmental Monitor of Protected Species	-150,000	
Post Construction Monitoring	-175,000	
Ending Balance		$619,220

FACILITIES CAPITAL PROJECT FUND 304

Beginning Balance		$3,715
Interest on investments		
Transfer to Facilities Debt	-3,715	
Ending Balance		$0

CANAL DREDGING FUND 305

Beginning Balance (Unassigned)		$111,171
Interest on investments	2,700	
Canal Maintenance Reserve	300,000	
	302,700	
Less Canal Maintenance Reserve	-300,000	
Unassigned Ending Balance		$113,871

Tentatively Adopted
Budget Summary by Fund
2013-2014

CAPITAL PROJECT FUNDS (Continued)

PARKS & RECREATION CAPITAL PROJECTS FUND 306

Beginning Balance		$160,438
Income on Investments	1,500	
Bayfront Park Recreation Center	-7,500	
Ending Balance		$154,438

ENTERPRISE FUNDS

UTILITY FUND 401

Beginning Balance		$8,345,027
Revenues	7,289,000	
Transfer to General Fund	-1,018,855	
Water Operating	-2,012,785	
Wastewater Operating	-2,064,296	
General Services Operating	-162,500	
Depreciation Expense	-1,200,000	
Capital Expenditures	-2,925,000	
Bond Principal & Interest	-1,067,550	
Commission Contingency	-200,000	
Ending Balance		$4,983,041

BUILDING DEPARTMENT FUND 402

Beginning Balance		$682,302
Revenues	973,250	
Transfer to General Fund	-265,000	
Expenditures	-594,051	
Ending Balance		$796,501

Tentatively Adopted Capital
2013-2014

DESCRIPTION	AMOUNT	FUND SOURCE
General Fund		
Information Technology		
Server Replacement	96,000	*Infrastructure Surtax*
Telephone System	85,000	*Infrastructure Surtax*
Network Upgrades	18,000	*Ad Valorem Taxes*
	199,000	
Municipal Buildings		
Interior Painting	10,000	*Infrastructure Surtax*
Floor Covering Replacement	10,000	*Infrastructure Surtax*
	20,000	
Police Department		
Patrol cars (3)	108,000	*Infrastructure Surtax*
SUV (Captain)	36,000	*Infrastructure Surtax*
Radio Equipment	104,000	*Infrastructure Surtax*
	248,000	
Fire/Rescue Department		
Fire Boat Pump	12,500	*50% WCIND Grant / 50% Ad Valorem Taxes*
EMS Stretchers	43,500	*75%grant/25% Ad Valorem Taxes*
	56,000	
Streets Department		
Pick-up Truck (4x4)	30,000	*Gas Taxes*
Backhoe	85,000	*Gas Taxes & Utility Rates*
	115,000	
Total General Fund Capital	**638,000**	
Capital Project Funds		
Beach Capital Project		
Longboat Pass Inlet Management	1,100,000	*Beach Fund Balance*
Expansion of Erosion Area Sand Placement	3,000,000	*Beach Fund Balance*
Sand Search	300,000	*Beach Fund Balance*
Beach Survey	175,000	*Beach Fund Balance*
Beach Tilling	30,000	*Beach Fund Balance*
Monitor Protected Species	150,000	*Beach Fund Balance*
Consulting and Management Plan Update	60,000	*Beach Fund Balance*
	4,815,000	
Parks and Recreation Capital Project		
Resurface Tennis Courts at Recreation Center	7,500	*Fund Balance*
	7,500	
Total General Government Capital Project Funds	**4,822,500**	

Tentatively Adopted Capital
2013-2014

DESCRIPTION	AMOUNT	FUND SOURCE
Utility Fund		
Water Division		
Mid Key Storage Tank Inspection	50,000	*Utility Rates*
South Key Storage Tank Inspection	50,000	*Utility Rates*
Subaqueous Water Main Replacement	75,000	*Utility Rates*
Pressure Reducing Station	300,000	*Utility Rates*
	475,000	
Wastewater Division		
Wastewater Collection, Subaqueous Forcemain (prelim)	1,000,000	*Bank Loan and/or Utility Rates*
Sliplining gravity sewers, services	600,000	*Bank Loan and/or Utility Rates*
Minor, Smaller Lift Station Rehab	175,000	*Utility Rates*
Rehab Lift Station E	150,000	*Bank Loan*
Rehab Lift Station 8F	350,000	*Bank Loan*
Pumps, control panel upgrades	100,000	*Utility Rates*
Wet Well, manhole repair	75,000	*Utility Rates*
	2,450,000	
Total Utility Fund Capital	**2,925,000**	
Grand Total All Funds	**8,385,500**	

Town of Longboat Key
Tentatively Adopted 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	**638,000**	**708,500**	**416,500**	**603,000**	**790,000**

Town of Longboat Key
Tentatively Adopted 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
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	**4,822,500**	**765,000**	**15,000**	**-**	**-**
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					
Slipline 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	**2,925,000**	**15,545,000**	**1,375,000**	**1,385,000**	**1,895,000**
BUILDING FUIND					
Replace 4 X 2 Vehicle		22,000			
Total Building Fund	**-**	**22,000**	**-**	**-**	**-**
Grand Total ALL Funds	**8,385,500**	**17,040,500**	**1,806,500**	**1,988,000**	**2,685,000**

AD VALOREM TAX SUMMARY
FISCAL YEAR 2013 - 2014

	Final FY 2012	Final FY 2013	July Certified FY 2014
Sarasota County	3,346,299,628	3,301,413,064	3,400,203,897
Manatee County	1,301,371,164	1,276,173,127	1,299,500,326
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**	**2.0760**
Taxes Collectible	$8,499,099	$8,379,912	$9,454,727
GENERAL OBLIGATION DEBT SERVICE			
G.O. Millage	**0.0677**	**0.0564**	**0.0560**
G.O. Facility Bonds	$303,178	$250,002	$255,041
DISTRICT A			
AD VALOREM VALUE			
Sarasota County	2,034,100,780	2,002,653,498	2,059,510,824
Manatee County	740,183,180	727,675,955	732,685,510
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	$0	$0	$0
DISTRICT B			
AD VALOREM VALUE			
Sarasota County	1,312,198,848	1,298,759,566	1,340,693,073
Manatee County	561,187,984	548,497,172	566,814,816
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	$0	$0	$0

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Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
001.0900.311.1001	Ad Valorem Taxes / Sarasota County	5,480,399	6,374,389	6,189,461	6,045,591	6,839,590	793,999	13.1%
001.0900.311.1002	Ad Valorem Taxes / Manatee County	2,216,927	2,528,833	2,271,968	2,334,321	2,615,137	280,816	12.0%
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**	**9,454,727**	**1,074,815**	**12.8%**
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 Supplmental 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	-	32,625	32,625	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**	**1,350,560**	**(106,620)**	**(7.3%)**
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%**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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	-	-	-	-	209,393	209,393	100.0%
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**	**320,993**	**(2,607)**	**(0.8%)**
	TOTAL REVENUES (Not including Tennis on page 42)	**10,943,164**	**12,249,516**	**11,893,312**	**11,663,642**	**12,559,230**	**890,588**	**7.5%**
001.0900.381.0101	If Transfer / Road & Bridge	558,104	492,000	507,800	679,000	841,750	162,750	24.0%
001.0900.381.0102	If Transfer / Infrastructure Surtax	699,500	136,765	120,000	888,500	449,000	(439,500)	(49.5%)
001.0900.381.0205	If Transfer / G.O. Sewer Bond	-	-	-	-	9,325	9,325	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**	**2,583,930**	**(246,175)**	**(8.7%)**
GRAND TOTAL REVENUES AND TRANSFERS		**13,485,373**	**14,140,886**	**13,785,917**	**14,493,747**	**15,143,160**	**644,413**	**4.4%**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
TOWN COMMISSION								
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%
	TOTAL TOWN COMMISSION	**53,650**	**39,368**	**31,723**	**30,150**	**34,632**	**4,482**	**14.9%**
TOWN ATTORNEY								
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%
	TOTAL TOWN ATTORNEY	**479,849**	**412,394**	**304,839**	**347,000**	**315,000**	**(32,000)**	**(9.2%)**
OTHER ATTORNEYS								
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%
	TOTAL OTHER ATTORNEYS	**128,770**	**80,556**	**29,634**	**62,500**	**40,000**	**(22,500)**	**(36.0%)**
TOWN MANAGER								
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	-	-	-	-	18,448	18,448	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	580	66	12.8%
	PERSONNEL SERVICES	**354,151**	**628,218**	**339,883**	**343,658**	**449,174**	**105,516**	**30.7%**
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%

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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%)**
	TOTAL TOWN MANAGER	**371,988**	**645,629**	**357,509**	**355,533**	**458,979**	**103,446**	**29.1%**
TOWN CLERK								
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	97,195	7,984	8.9%
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	14,636	961	7.0%
001.1300.512.2201	Pension	-	-	-	34,134	17,460	(16,674)	(48.8%)
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	345	(13)	(3.6%)
	PERSONNEL SERVICES	**225,651**	**226,680**	**232,275**	**263,452**	**260,517**	**(2,935)**	**(1.1%)**
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%)**
	TOTAL TOWN CLERK	**329,059**	**324,663**	**297,447**	**351,346**	**345,238**	**(6,108)**	**(1.7%)**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
HUMAN RESOURCES								
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	126	(14)	(10.0%)
	PERSONNEL SERVICES	**89,465**	**94,188**	**90,185**	**94,869**	**103,613**	**8,744**	**9.2%**
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**	**119,657**	**12,738**	**11.9%**
FINANCE DEPARTMENT (PURCHASING)								
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	267,010	5,637	2.2%
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	27,710	167	0.6%
001.1400.513.2201	Pension	-	-	-	100,005	46,394	(53,611)	(53.6%)
001.1400.513.2203	Town Contrib Salary Savings / 401-K	8,044	6,406	7,408	8,575	3,129	(5,446)	(63.5%)
001.1400.513.2204	Town Contrib Def Comp / Icma 401-A	15,755	15,755	15,755	15,755	39,233	23,478	149.0%
001.1400.513.2301	Insurance / Medical	46,706	48,710	54,986	56,907	73,232	16,325	28.7%
001.1400.513.2302	Insurance / Disability	2,320	2,346	-	-	1,593	1,593	100.0%
001.1400.513.2304	Insurance / Life	1,293	1,292	1,112	874	878	4	0.5%
001.1400.513.2401	Workers Compensation	609	550	1,001	720	659	(61)	(8.5%)
	PERSONNEL SERVICES	**498,797**	**471,537**	**484,227**	**570,419**	**555,052**	**(15,367)**	**(2.7%)**
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%

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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**	**567,967**	**(16,967)**	**(2.9%)**
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	20,686	(34,704)	(62.7%)
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	549	(89)	(13.9%)
	PERSONNEL SERVICES	**385,334**	**389,206**	**375,807**	**462,478**	**432,168**	**(30,310)**	**(6.6%)**
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**	**690,024**	**(40,775)**	**(5.6%)**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
PLANNING, ZONING AND CODE ENFORCEMENT								
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	47,517	(15,774)	(24.9%)
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	1,270	(1,095)	(46.3%)
	PERSONNEL SERVICES	**461,266**	**467,395**	**461,881**	**513,537**	**477,161**	**(36,376)**	**(7.1%)**
001.2500.515.3104	Prof Services / Other	57,056	85,512	43,515	23,200	65,100	41,900	180.6%
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**	**99,813**	**37,768**	**60.9%**
	TOTAL PLANNING, ZONING & CODE ENFORCE.	**544,562**	**581,151**	**553,265**	**575,582**	**576,974**	**1,392**	**0.3%**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
POLICE DEPARTMENT								
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	1,311,869	29,830	2.3%
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	117,377	2,693	2.3%
001.1900.521.2201	Pension	-	-	-	919,241	730,725	(188,516)	(20.5%)
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	283,314	36,338	14.7%
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	32,178	(1,556)	(4.6%)
	PERSONNEL SERVICES	**1,862,162**	**1,981,175**	**1,979,481**	**2,820,768**	**2,878,404**	**57,636**	**2.0%**
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**	**3,141,232**	**61,566**	**2.0%**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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	211,208	10,339	5.1%
001.2000.522.2201	Pension	-	-	-	1,458,893	1,377,053	(81,840)	(5.6%)
001.2000.522.2202	Town Contribution / FRS	-	-	-	-	418,785	418,785	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	387,920	25,461	7.0%
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	86,862	(2,203)	(2.5%)
	PERSONNEL SERVICES	**3,565,054**	**3,554,675**	**3,486,678**	**4,760,457**	**5,290,234**	**529,777**	**11.1%**
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%

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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%)**
	TOTAL FIRE DEPARTMENT	**3,975,866**	**3,987,112**	**3,894,023**	**5,239,587**	**5,755,544**	**515,957**	**9.8%**
EMERGENCY MANAGEMENT								
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%
	TOTAL EMERGENCY MANAGEMENT	**23,800**	**24,965**	**18,798**	**8,500**	**10,345**	**1,845**	**21.7%**
MUNICIPAL BUILDINGS								
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%)**
	TOTAL MUNICIPAL BUILDINGS	**158,189**	**134,792**	**96,808**	**110,875**	**109,241**	**(1,634)**	**(1.5%)**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
PUBLIC WORKS DEPARTMENT								
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	206,003	(82,597)	(28.6%)
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	23,965	(6,228)	(20.6%)
001.2200.513.2201	Pension	-	-	-	110,422	66,152	(44,270)	(40.1%)
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	3,637	(358)	(9.0%)
	PERSONNEL SERVICES	**430,788**	**433,040**	**521,624**	**613,541**	**490,537**	**(123,004)**	**(20.0%)**
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**	**528,895**	**(118,192)**	**(18.3%)**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
RECREATION CENTER								
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%)**
PARKS DEPARTMENT								
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	24,940	(3,909)	(13.5%)
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	2,195	(97)	(4.2%)
	PERSONNEL SERVICES	**122,991**	**131,775**	**106,462**	**132,921**	**140,233**	**7,312**	**5.5%**
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%)

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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**	**219,306**	**6,335**	**3.0%**
STREETS DEPARTMENT								
001.3200.541.1201	Wages / Regular	271,176	253,029	268,064	250,411	267,110	16,699	6.7%
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	20,740	1,278	6.6%
001.3200.541.2201	Pension	-	-	-	95,809	83,258	(12,551)	(13.1%)
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	-	-	-	-	23,334	23,334	100.0%
001.3200.541.2301	Insurance / Medical	43,242	41,768	44,585	44,585	53,802	9,217	20.7%
001.3200.541.2302	Insurance / Disability	1,684	1,638	-	-	1,141	1,141	100.0%
001.3200.541.2304	Insurance / Life	953	884	792	610	629	19	3.1%
001.3200.541.2401	Workers Compensation	4,732	3,764	7,509	4,492	9,796	5,304	118.1%
	PERSONNEL SERVICES	**350,623**	**328,866**	**350,850**	**424,090**	**467,326**	**43,236**	**10.2%**
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%

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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**	**640,387**	**59,446**	**11.7%**
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	34,173	107,326	96,513	98,000	103,250	5,250	5.4%
001.2700.572.2101	Fica Taxes	16,910	21,827	21,732	19,680	20,714	1,034	5.3%
001.2700.572.2201	Pension	-	-	-	62,985	27,487	(35,498)	(56.4%)
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	3,417	(241)	(6.6%)
	PERSONNEL SERVICES	**239,771**	**327,059**	**329,021**	**364,010**	**359,451**	**(4,559)**	**(1.3%)**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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	**372,840**	**448,680**	**443,514**	**485,000**	**475,766**	**(9,234)**	**(1.9%)**
	Tennis Center Revenue over Expenditure				**-**	**16,734**		
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	39,500	2,500	6.8%
001.3000.513.3201	Accounting And Auditing	20,250	24,500	25,500	19,250	25,400	6,150	31.9%
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	35,000	(2,000)	(5.4%)
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	134,000	9,000	7.2%
001.3000.519.4503	Insurance / Other	124,223	136,104	132,580	132,000	120,000	(12,000)	(9.1%)

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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	5,000	(5,000)	(50.0%)
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**	**401,379**	**(8,250)**	**(2.0%)**
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%)**
	TOTAL GENERAL SERVICES	**1,961,011**	**3,286,701**	**3,639,156**	**476,129**	**425,879**	**(50,250)**	**(10.6%)**
GENERAL FUND GRAND TOTAL PERSONNEL/OPERATING		**13,055,629**	**14,769,908**	**14,415,340**	**14,018,524**	**14,487,585**	**469,061**	**3.3%**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
CAPITAL OUTLAY - ALL GENERAL FUND								
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%)**
GRAND TOTAL FUND EXPENDITURES		**13,989,625**	**14,936,327**	**14,799,689**	**15,428,747**	**15,425,585**	**(3,162)**	**(0.0%)**
TOTAL FUND REVENUES				12,363,464	12,148,642	13,051,730	903,088	
TRANSFERS IN				1,892,605	2,830,105	2,583,930	(246,175)	
GRAND TOTAL FUND REVENUES				**14,256,069**	**14,978,747**	**15,635,660**	**656,913**	
	Use of Fund Balance				**(450,000)**	**210,075**		
					-	**-**		
					4,464,157	**3,644,154**		
					4,014,157	**3,854,229**		
					# of days	**95**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	UTILITY FUND-401							
REVENUES								
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%
GRAND TOTAL REVENUES AND TRANSFERS		**7,664,837**	**7,965,570**	**7,237,041**	**7,355,000**	**7,289,000**	**(66,000)**	**(0.9%)**
WATER DEPARTMENT								
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	117,853	5,533	4.9%
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	15,002	4,818	47.3%
401.5200.536.2201	Pension	-	-	-	42,975	56,292	13,317	31.0%
401.5200.536.2203	Town Contrib Salary Savings / 401-K	946	988	962	1,147	2,804	1,657	144.5%
401.5200.536.2204	Town Contrib Def Comp / Icma 401-A	-	-	-	-	19,799	19,799	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	-	-	771	771	100.0%
401.5200.536.2304	Insurance / Life	350	376	324	274	425	151	55.1%
401.5200.536.2401	Workers Compensation	2,376	1,919	3,460	4,492	4,373	(119)	(2.6%)
	PERSONNEL SERVICES	**145,862**	**158,968**	**162,370**	**217,324**	**330,194**	**112,870**	**51.9%**
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%

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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%**
	TOTAL WATER DEPARTMENT	**1,597,378**	**1,651,272**	**1,759,469**	**1,874,047**	**2,012,785**	**138,738**	**7.4%**
401.5300.536.1201	Wages / Regular	223,006	198,618	202,100	187,782	187,669	(113)	(0.1%)
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	16,652	(8)	(0.0%)
401.5300.536.2201	Pension	-	-	-	71,848	48,772	(23,076)	(32.1%)
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	-	-	-	-	16,743	16,743	100.0%
401.5300.536.2301	Insurance / Medical	45,149	41,129	38,120	40,399	38,779	(1,620)	(4.0%)
401.5300.536.2302	Insurance / Disabiltiy	1,380	1,246	-	-	819	819	100.0%
401.5300.536.2304	Insurance / Life	765	675	596	458	451	(7)	(1.5%)
401.5300.536.2401	Workers Compensation	2,824	2,754	5,804	7,579	6,818	(761)	(10.0%)
	PERSONNEL SERVICES	**327,082**	**298,337**	**297,134**	**358,061**	**350,646**	**(7,415)**	**(2.1%)**
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%

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
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**	**2,064,296**	**3,017**	**0.1%**
UTILTIES 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	51,000	(6,200)	(10.8%)
401.5400.536.4503	Insurance / Other	38,662	37,850	48,657	47,000	37,000	(10,000)	(21.3%)
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**	**162,500**	**11,300**	**7.5%**
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**	**3,448,905**	**439,110**	**14.6%**

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
CAPITAL OUTLAY - ALL UTILITY FUND								
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%**
GRAND TOTAL FUND EXPENDITURES		**13,223,243**	**10,515,189**	**9,074,385**	**13,530,121**	**10,650,986**	**(2,879,135)**	**(21.3%)**
	FUND REVENUES OVER EXPENDITURES				**(6,175,121)**	**(3,361,986)**		
	BEGINNING BALANCE				**14,520,148**	**8,345,027**		
	PROJECTED ENDING FUND BALANCE				**8,345,027**	**4,983,041**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	BUILDING FUND-402							
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	4,845	26,733	8,350	5,000	5,000	-	0.0%
	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	-	-	2,425	-	-	-	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	234	1,266	1,384	2,000	2,000	-	0.0%
	CHARGES FOR SERVICES & OTHER	**19,476**	**17,022**	**24,856**	**16,250**	**18,250**	**2,000**	**12.3%**
GRAND TOTAL REVENUES AND TRANSFERS		**976,338**	**937,221**	**1,093,079**	**656,250**	**973,250**	**317,000**	**29.0%**
BUILDING DEPARTMENT								
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	81,855	(34,450)	(29.6%)
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	4,109	2,721	5,365	4,470	3,934	(536)	(12.0%)
	PERSONNEL SERVICES	**464,423**	**506,886**	**466,694**	**544,314**	**557,137**	**12,823**	**2.4%**
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 / Equiment	-	-	-	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%

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
402.5500.524.4701	Printing And Forms	455	332	359	500	500	-	0.0%
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**	**859,051**	**11,343**	**1.3%**
	FUND REVENUES OVER EXPENDITURES			**305,366**	**(191,458)**	**114,199**		
	BEGINNING BALANCE				**873,760**	**682,302**		
	PROJECTED ENDING FUND BALANCE				**682,302**	**796,501**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	ROAD & BRIDGE FUND-101							
REVENUES								
101.3100.312.4101	Loc Opt Gas Tax / Sarasota	76,865	76,297	104,238	76,000	76,000	-	0.0%
101.3100.312.4102	Loc Opt Gas Tax / Manatee	97,602	97,602	44,719	97,000	97,000	-	0.0%
101.3100.312.4111	Loc Opt Gas Tax / Sarasota 5 Cents	86,413	86,413	117,925	85,000	85,000	-	0.0%
101.3100.312.4112	Loc Opt Gas Tax / Manatee 5 Cents	69,425	69,425	69,693	70,000	70,000	-	0.0%
101.3100.312.4301	2 Cent Gas Tax / Sarasota	38,433	38,433	52,119	40,000	40,000	-	0.0%
101.3100.312.4302	2 Cent Gas Tax / Manatee	31,663	31,663	31,499	30,000	30,000	-	0.0%
	Taxes	**400,401**	**399,833**	**420,193**	**398,000**	**398,000**	**-**	0.0%
101.3100.335.1220	8Th Cent Motor Fuel Tax	50,833	50,762	49,968	50,000	50,000	-	0.0%
101.3100.335.4100	Rebate On Municipal Vehicles	5,121	4,209	7,073	5,000	5,000	-	0.0%
101.3100.338.3001	9Th Cent Gas Tax / Sarasota	20,785	20,838	26,964	21,000	21,000	-	0.0%
101.3100.338.3002	9Th Cent Gas Tax / Manatee	12,886	12,799	11,649	12,150	12,150	-	0.0%
	Intergovernmental	**89,625**	**88,608**	**95,654**	**88,150**	**88,150**	**-**	0.0%
101.3100.343.9002	Maintenance GMD Right Of Way	13,623	13,623	10,899	13,600	13,600	-	0.0%
101.3100.343.9003	Maintenance Traffic Signals	26,868	30,762	3,151	26,000	26,000	-	0.0%
101.3100.361.1000	Interest On Investments	77,183	31,268	30,878	30,000	30,000	-	0.0%
101.3100.361.1001	Gain Loss On Sale Of Investments	(5,535)	(1,480)	(6,818)	(5,000)	(5,000)	-	0.0%
101.3100.369.9003	Misc Rev / Other	24,428	224	-	-	-	-	0.0%
	Charges For Services, Misc And Transfers	**136,567**	**74,397**	**38,110**	**64,600**	**64,600**	**-**	0.0%
GRAND TOTAL REVENUES AND TRANSFERS		**626,593**	**562,838**	**553,957**	**550,750**	**550,750**	**-**	**0.0%**
EXPENDITURES								
101.3200.541.9001	If Transfer / General Fund	558,104	492,000	507,800	679,000	841,750	162,750	24.0%
	Non-Operating / Transfers	**558,104**	**492,000**	**507,800**	**679,000**	**841,750**	**162,750**	**24.0%**
GRAND TOTAL FUND EXPENDITURES		**558,104**	**492,000**	**507,800**	**679,000**	**841,750**	**162,750**	**24.0%**
	FUND REVENUES (UNDER) EXPENDITURES					**(291,000)**		
	BEGINNING BALANCE					**2,494,776**		
	PROJECTED ENDING FUND BALANCE					**2,203,776**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	INFRASTRUCTURE SURTAX FUND-102							
REVENUES								
102.3300.312.6001	Infrastructure Surtax / Sarasota	499,998	522,189	541,034	550,000	550,000	-	0.0%
	Taxes	**499,998**	**522,189**	**541,034**	**550,000**	**550,000**	**-**	**0.0%**
102.3300.361.1000	Interest On Investments	47,224	10,198	11,654	12,000	12,000	-	0.0%
102.3300.361.1001	Gain Loss On Sale Of Investments	(7,368)	(4,939)	(1,575)	(5,000)	(5,000)	-	0.0%
	Miscellaneous	**39,856**	**5,259**	**10,079**	**7,000**	**7,000**	**-**	**0.0%**
GRAND TOTAL REVENUES		**539,854**	**527,448**	**551,113**	**557,000**	**557,000**	**-**	**0.0%**
EXPENDITURES								
102.3400.572.9001	If Transfer / General Fund	699,500	136,765	120,000	888,500	449,000	(439,500)	(49.5%)
102.3400.572.9202	If Transfer / Go Beach Bond Fund	300,000	-	-	-	-	-	0.0%
102.3400.572.9303	If Transfer / Cap Proj - Beach	800,000	300,000	-	-	-	-	0.0%
	Transfers	**1,799,500**	**436,765**	**120,000**	**888,500**	**449,000**	**(439,500)**	**(49.5%)**
GRAND TOTAL FUND EXPENDITURES		**1,799,500**	**436,765**	**120,000**	**888,500**	**449,000**	**(439,500)**	**(49.5%)**
	FUND REVENUES (UNDER) EXPENDITURES					**108,000**		
	BEGINNING BALANCE					**931,393**		
	PROJECTED ENDING FUND BALANCE					**1,039,393**		
	TOURIST DEVELOPMENT TAX FUND-104							
REVENUES								
104.3700.312.1201	Tourist Development Tax / Sarasota	387,424	331,007	279,806	380,000	380,000	-	0.0%
104.3700.312.1202	Tourist Development Tax / Manatee	227,377	211,754	216,927	228,000	228,000	-	0.0%
	Taxes	**614,801**	**542,761**	**496,733**	**608,000**	**608,000**	**-**	**0.0%**
104.3700.361.1000	Interest On Investments	25,917	24,226	18,491	24,500	24,500	-	0.0%
104.3700.361.1001	Gain Loss On Sale Of Investments	(1,537)	(1,341)	(2,791)	(1,500)	(1,500)	-	0.0%
	Miscellaneous	**24,380**	**22,885**	**15,700**	**23,000**	**23,000**	**-**	**0.0%**
GRAND TOTAL REVENUES		**639,181**	**565,646**	**512,433**	**631,000**	**631,000**	**-**	**0.0%**
EXPENDITURES								
104.3700.581.0202	If Transfer / Go Beach Bond Fund	400,000	-	-	-	-	-	0.0%
104.3700.581.0303	If Transfer / Cap Proj - Beach	-	400,000	400,000	400,000	400,000	-	0.0%
	Transfers	**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**-**	**0.0%**
GRAND TOTAL FUND EXPENDITURES		**400,000**	**400,000**	**400,000**	**400,000**	**400,000**	**-**	**0.0%**
	FUND REVENUES OVER EXPENDITURES					**231,000**		
	BEGINNING BALANCE					**2,014,477**		
	PROJECTED ENDING FUND BALANCE					**2,245,477**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	BEACH DISTRICT A FUND-103							
REVENUES								
103.3600.311.1005	Taxes/Sarasota 2004 Bonds	1,380,888	3,000	9,671	-	-	-	0.0%
103.3600.311.1006	Taxes/Manatee 2004 Bonds	526,166	24	1,572	-	-	-	0.0%
	Taxes	**1,907,054**	**3,024**	**11,243**	**-**	**-**	**-**	**0.0%**
103.3600.361.1000	Interest On Investments	63,245	1,687	1,009	-	1,000	1,000	100.0%
103.3600.361.1001	Gain Loss On Sale Of Investments	(5,211)	(16,676)	(166)	-	(200)	(200)	100.0%
103.3600.361.3201	Interest / Sarasota Tax Collector	300	-	2	-	-	-	0.0%
	Interest & Miscellaneous	**58,334**	**(14,989)**	**845**	**-**	**800**	**800**	**100.0%**
GRAND TOTAL REVENUES		**1,965,388**	**(11,965)**	**12,088**	**-**	**800**	**800**	**100.0%**
EXPENDITURES								
103.3600.519.4902	Miscellaneous	175	175	175	-	175	175	100.0%
103.3600.581.0202	If Transfer / G O Beach Bond Fund	1,840,453	2,462,311	-	-	-	-	0.0%
	Miscellaneous & Transfers	**1,840,628**	**2,462,486**	**175**	**-**	**175**	**175**	**100.0%**
GRAND TOTAL FUND EXPENDITURES		**1,840,628**	**2,462,486**	**175**	**-**	**175**	**175**	**100.0%**
	FUND REVENUES OVER EXPENDITURES					**625**		
	BEGINNING BALANCE					**102,967**		
	PROJECTED ENDING FUND BALANCE					**103,592**		
	BEACH DISTRICT B FUND-107							
REVENUES								
107.4300.311.1005	Taxes/Sarasota 2004 Bonds	219,754	1	(1)	-	-	-	0.0%
107.4300.311.1006	Taxes/Manatee 2004 Bonds	97,006	296	27	-	-	-	0.0%
	Taxes	**316,760**	**297**	**26**	**-**	**-**	**-**	**0.0%**
107.4300.361.1000	Interest On Investments	9,648	62	-	-	-	-	0.0%
107.4300.361.1001	Gain Loss On Sale Of Investments	(787)	(2,618)	-	-	-	-	0.0%
107.4300.361.3201	Interest / Sarasota Tax Collector	48	-	-	-	-	-	0.0%
	Interest & Miscellaneous	**8,909**	**(2,556)**	**-**	**-**	**-**	**-**	**0.0%**
GRAND TOTAL REVENUES		**325,669**	**(2,259)**	**26**	**-**	**-**	**-**	**0.0%**
107.4300.519.4902	Miscellaneous	175	175	175	-	175	175	100.0%
107.4300.581.0202	If Transfer / G O Beach Bond Fund	326,473	398,679	-	-	-	-	0.0%
GRAND TOTAL FUND EXPENDITURES		**326,648**	**398,854**	**175**	**-**	**175**	**175**	**100.0%**
	FUND REVENUES OVER EXPENDITURES					**(175)**		
	BEGINNING BALANCE					**1,792**		
	PROJECTED ENDING FUND BALANCE					**1,617**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	G.O. BEACH NOURISHMENT BOND FUND-202							
REVENUES							-	0.0%
202.3800.381.0102	If Transfer / Infrastructure Surtax	300,000	-	-	-	-	-	0.0%
202.3800.381.0103	If Transfer / Beach Dist A Fund	1,840,453	2,462,311	-	-	-	-	0.0%
202.3800.381.0104	If Transfer / Tourist Dev Tax Fund	400,000	-	-	-	-	-	0.0%
202.3800.381.0107	If Transfer / Beach Dist B Fund	326,473	398,679	-	-	-	-	0.0%
GRAND TOTAL REVENUES AND TRANSFERS		**2,866,926**	**2,860,990**	**-**	**-**	**-**	**-**	**0.0%**
DEBT SERVICE								
202.3800.582.7103	Redemption Ltd/ Princ. 2004 Bonds	2,720,000	2,810,000	-	-	-	-	0.0%
202.3800.582.7203	Redemption Ltd/Interest 2004 Bonds	142,550	49,175	-	-	-	-	0.0%
202.3800.582.7301	Agents Fee	4,376	1,814	-	-	-	-	0.0%
GRAND TOTAL FUND EXPENDITURES		**2,866,926**	**2,860,989**	**-**	**-**	**-**	**-**	**0.0%**
	FUND REVENUES OVER EXPENDITURES					**-**		
	BEGINNING BALANCE					**-**		
	PROJECTED ENDING FUND BALANCE					**-**		
	G.O. FACILITIES BOND FUND-203							
REVENUES								
203.3900.311.1001	Ad Valorem Taxes / Sarasota	239,405	241,926	222,343	180,687	184,498	3,811	2.1%
203.3900.311.1002	Ad Valorem Taxes / Manatee	96,887	95,972	81,526	69,775	70,543	768	1.1%
	Taxes	**336,292**	**337,898**	**303,869**	**250,462**	**255,041**	**4,579**	**1.8%**
203.3900.361.1000	Interest On Investments	7,200	2,285	2,536	2,000	2,000	-	0.0%
203.3900.361.1001	Gain Loss On Sale Of Investments	(620)	(705)	(1,042)	(500)	(500)	-	0.0%
203.3900.361.3201	Interest / Sarasota Tax Collector	52	18	17	-	-	-	0.0%
203.3900.384.0001	Bond Proceeds	-	47,134	-	-	-	-	0.0%
203.3900.381.0304	If Transfer / Facilities Cap Proj Fund	-	-	-	-	3,715	3,715	100.0%
	Interest & Miscellaneous	**6,632**	**48,732**	**1,511**	**1,500**	**5,215**	**3,715**	**247.7%**
GRAND TOTAL REVENUES		**342,924**	**386,630**	**305,380**	**251,962**	**260,256**	**8,294**	**3.3%**
203.3900.582.7101	Redemption Of Ltd / Principal	200,000	260,000	245,000	245,000	255,000	10,000	4.1%
203.3900.582.7201	Redemption Of Ltd / Interest	133,683	40,741	45,462	45,462	34,829	(10,633)	(23.4%)
203.3900.582.7301	Agents Fee	431	781	-	500	-	(500)	(100.0%)
203.3900.583.7302	Pmt to Refunded Bond Escrow Agent	-	60,788	-	-	-	-	0.0%
	Miscellaneous & Transfers	**334,114**	**362,310**	**290,462**	**290,962**	**289,829**	**(1,133)**	**(0.4%)**
GRAND TOTAL FUND EXPENDITURES		**334,114**	**362,310**	**290,462**	**290,962**	**289,829**	**(1,133)**	**(0.4%)**
	FUND REVENUES (UNDER) EXPENDITURES					**(29,573)**		
	BEGINNING BALANCE					**36,095**		
	PROJECTED ENDING FUND BALANCE					**6,522**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	G.O. FACILITIES SEWER FUND-205							
REVENUES								
205.4100.361.1000	Interest On Investments	27	25	20	-	-	-	0.0%
	Interest & Miscellaneous	**27**	**25**	**20**	**-**	**-**	**-**	**0.0%**
GRAND TOTAL REVENUES		**27**	**25**	**20**	**-**	**-**	**-**	**0.0%**
205.4100.581.0204	If Transfer / General Fund	-	-	-	-	9,325	9,325	100.0%
	Miscellaneous & Transfers	**-**	**-**	**-**	**-**	**9,325**	**9,325**	**100.0%**
							-	
GRAND TOTAL FUND EXPENDITURES		**-**	**-**	**-**	**-**	**9,325**	**9,325**	**100.0%**
	FUND REVENUES (UNDER) EXPENDITURES					**(9,325)**		
	BEGINNING BALANCE					**9,325**		
	PROJECTED ENDING FUND BALANCE					**-**		
	CAPITAL PROJECTS STREETS-FUND 301							
REVENUES								
301.4200.361.1000	Interest On Investments	13,722	6,818	5,103	7,000	7,000	-	0.0%
301.4200.361.1001	Gain Loss On Sale Of Investments	(1,152)	(1,806)	(1,283)	(2,000)	(2,000)	-	0.0%
	Intergovernmental, Interest & Transfers	**12,570**	**5,012**	**3,820**	**5,000**	**5,000**	**-**	**0.0%**
GRAND TOTAL REVENUES AND TRANSFERS		**12,570**	**5,012**	**3,820**	**5,000**	**5,000**	**-**	**0.0%**
301.4200.541.6502	Drainage Project	26,600	-	-	-	-	-	0.0%
301.4200.541.6505	Street Project	88,538	-	-	250,000	-	(250,000)	(100.0%)
	Capital Projects	**115,138**	**-**	**-**	**250,000**	**-**	**(250,000)**	**(100.0%)**
301.4200.581.0101	If Transfer/Road And Bridge	-	-	-	-	-	-	0.0%
	Transfers	**-**	**-**		**-**	**-**	**-**	**0.0%**
GRAND TOTAL FUND EXPENDITURES		**115,138**	**-**	**-**	**250,000**	**-**	**(250,000)**	**(100.0%)**
	FUND REVENUES (UNDER) EXPENDITURES					**5,000**		
	BEGINNING BALANCE					**249,017**		
	PROJECTED ENDING FUND BALANCE					**254,017**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	CAPITAL PROJECTS LAND ACQ-FUND 302							
REVENUES								
302.3500.361.1000	Interest On Investments	49,000	27,593	16,030	25,000	25,000	-	0.0%
302.3500.361.1001	Gain Loss On Sale Of Investments	(4,258)	(6,161)	(7,771)	(5,000)	(5,000)	-	0.0%
302.3500.369.9008	Land Acquisition Fees	25,514	16,228	33,565	-	-	-	0.0%
	Interest & Miscellaneous	**70,256**	**37,660**	**41,824**	**20,000**	**20,000**	**-**	**0.0%**
GRAND TOTAL REVENUES AND TRANSFERS		**70,256**	**37,660**	**41,824**	**20,000**	**20,000**	**-**	**0.0%**
302.3500.537.6105	Capital Outlay / Two Huts	-	-	459,600	-	-	-	0.0%
GRAND TOTAL FUND EXPENDITURES/TRANSFERS		**-**	**-**	**459,600**	**-**	**-**	**-**	**0.0%**
	FUND REVENUES OVER EXPENDITURES					**20,000**		
	BEGINNING BALANCE					**1,541,267**		
	PROJECTED ENDING FUND BALANCE					**1,561,267**		
	CAPITAL PROJECTS CANAL DREDGEING-FUND 305							
REVENUES								
305.4500.361.1000	Interest On Investments	10,322	5,743	4,035	6,000	4,000	(2,000)	(33.3%)
305.4500.361.1001	Gain Loss On Sale Of Investments	(897)	(1,254)	(1,118)	(1,500)	(1,300)	200	(13.3%)
	Interest, Miscellaneous & Transfers	**9,425**	**4,489**	**2,917**	**4,500**	**2,700**	**(1,800)**	**(40.0%)**
EXPENDITURES								
305.4500.519.6551	Canal Monitoring & Maintenance	-	-	-	-	-	-	0.0%
GRAND TOTAL FUND EXPENDITURES		**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	FUND REVENUES OVER EXPENDITURES					**2,700**		
	BEGINNING BALANCE					**411,171**		
	PROJECTED ENDING FUND BALANCE					**413,871**		
	RESERVED FOR FUTURE CANAL DREDGING					**300,000**		
	PROJECTED UNRESERVED FUND BALANCE					**113,871**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	CAPITAL PROJECTS BEACH-FUND 303							
REVENUES								
303.4600.331.5001	Fed Grants / FEMA	-	57,196	1,205,647	-	-	-	0.0%
303.4600.334.3301	St Grant Beach Project	364,718	513,987	631,427	-	-	-	0.0%
	Intergovernmental	**364,718**	**571,183**	**1,837,074**	**-**	**-**	**-**	**0.0%**
303.4600.361.1000	Interest On Investments	141,392	71,093	42,454	70,000	70,000	-	0.0%
303.4600.361.1001	Gain Loss On Sale Of Investments	(12,585)	(40,306)	413	(40,000)	(40,000)	-	0.0%
303.4600.369.3002	Settlements	-	15,914	-	-	-	-	0.0%
303.4600.381.0102	If Transfer / Infrastructure Surtax	800,000	300,000	-	-	-	-	0.0%
303.4600.381.0104	If Transfer / Tourist Dev Tax	-	400,000	400,000	400,000	400,000	-	0.0%
	Interest, Miscellaneous & Transfers	**928,807**	**746,701**	**442,867**	**430,000**	**430,000**	**-**	**0.0%**
GRAND TOTAL REVENUES AND TRANSFERS		**1,293,525**	**1,317,884**	**2,279,941**	**430,000**	**430,000**	**-**	**0.0%**
303.4600.519.6510	High Erosion Area Sand Placement	-	122,792	304,941	9,500,000	3,000,000	(6,500,000)	(68.4%)
303.4600.519.6511	Bch Monitor Annual Post Constr Surv	130,931	-	120,488	70,000	175,000	105,000	150.0%
303.4600.519.6512	Beach Consulting	16,522	1,562	-	100,000	35,000	(65,000)	(65.0%)
303.4600.519.6520	Longboat Pass Inlet Mgmt	41,841	83,159	-	-	1,100,000	1,100,000	100.0%
303.4600.519.6521	Bch Plan & Design Consult-Sand Srch	474,046	493,500	27,773	-	300,000	300,000	100.0%
303.4600.519.6522	Beach Management Plan Update	1,000	24,665	-	-	25,000	25,000	100.0%
303.4600.519.6523	Islander Groin Construction	889,689	15,218	-	-	-	-	0.0%
303.4600.519.6524	Islander Groin Permit & Design	151,418	-	8,348	-	-	-	0.0%
303.4600.519.6525	Beach-Monitor Protected Species	-	-	65,890	80,000	150,000	70,000	87.5%
303.4600.519.6526	North End Structures	-	-	-	6,200,000	-		0.0%
303.4600.519.6527	Beach - Bond Issuance	-	16,696	-	-	-		0.0%
303.4600.519.6528	Bch-N End Erosion Control Structure	266,370	60,778	3,417	-	-	-	0.0%
303.4600.519.6529	Beach-Permit For Interim Sand	13,032	18,192	-	-	-	-	0.0%
303.4600.519.6530	Beach-North Shore Seawall Constr	-	20,328	265,125	-	-	-	0.0%
303.4600.519.6531	Northshore Design Of Added Sand	38,599	-	-	-	-	-	0.0%
303.4600.519.6532	Beach Tilling	-	-	-	30,000	30,000	-	0.0%
303.4600.519.6533	N.End Jcp Interim Beach Nourishment	31,184	4,098,022	630	-	-	-	0.0%
303.4600.519.6534	Beach Legal Expense	-	56,090	-	-	-	-	0.0%
303.4600.519.6541	Environ Monitor Protected Species	86,557	86,575	39,341	-	-	-	0.0%
303.4600.519.6542	Bch - Artificial Reef Monitoring	51,500	122,182	33,518	-	-	-	0.0%
	Capital Outlay	**2,192,689**	**5,219,759**	**869,471**	**15,980,000**	**4,815,000**	**(4,965,000)**	**(31.1%)**
GRAND TOTAL FUND EXPENDITURES/TRANSFERS		**2,192,689**	**5,219,759**	**869,471**	**15,980,000**	**4,815,000**	**(4,965,000)**	**(31.1%)**
	FUND REVENUES OVER EXPENDITURES					**(4,385,000)**		
	BEGINNING BALANCE					**5,004,220**		
	PROJECTED ENDING FUND BALANCE					**619,220**		

Account Number	Description	Actual Amount Year 2010	Actual Amount Year 2011	Actual Amount Year 2012	Adopted Budget 2012-13	Recommend Budget 2013-14	Budget Variance $	Budget Variance %
	CAPITAL PROJECTS PARKS AND RECREATION FUND 306							
REVENUES								
306.5000.334.3914	WCIND Matching Grant	-	-	-	-	-	-	0.0%
306.5000.361.1000	Interest On Investments	10,107	3,842	2,724	4,000	2,500	(1,500)	(37.5%)
306.5000.361.1001	Gain Loss On Sale Of Investments	(842)	(1,116)	(927)	(1,000)	(1,000)	-	0.0%
	Grants, Interest and Miscellaneous	**9,265**	**2,726**	**1,797**	**3,000**	**1,500**	**(1,500)**	**(50.0%)**
306.5000.381.0102	If Transfer / Infrastructure Surtax	-	-	-	-	-	-	0.0%
	Transfers	**-**	**-**	**-**	**-**	**-**	**-**	**0.0%**
GRAND TOTAL REVENUES AND TRANSFERS		**9,265**	**2,726**	**1,797**	**3,000**	**1,500**	**(1,500)**	**(50.0%)**
306.5000.572.6500	Recreation Center Improvements	-	-	24,766	75,000	-	(75,000)	(100.0%)
306.5000.572.6501	Recreation Ctr Improv Other Than Bldg	-	-	-	-	7,500	7,500	100.0%
306.5000.572.6512	Village Boat Ramp	-	-	20,108	-	-	-	0.0%
306.5000.572.6513	Town Dock Improvements	-	-	-	10,000	-	(10,000)	(100.0%)
GRAND TOTAL FUND EXPENDITURES		**-**	**-**	**44,874**	**85,000**	**7,500**	**(77,500)**	**(91.2%)**
	FUND REVENUES (UNDER) EXPENDITURES					**(6,000)**		
	BEGINNING BALANCE					**160,438**		
	PROJECTED ENDING FUND BALANCE					**154,438**		