Town of Longboat Key
Adopted Budget
Fiscal Year 2015-16

2015-16 TENTATIVELY ADOPTED BUDGET

TABLE OF CONTENTS

INTRODUCTION

Town Manager's Message 1

BUDGET SUMMARY

Budget Discussion & Analysis of General Fund

Budget in Brief - An overview of the budget being presented 3

Variance Report 4

General Fund Revenue - A discussion of the local tax funding, including assessed valuation and millage rates and trends in non-ad valorem revenue 5

General Fund Expenditures – A discussion of major changes in expenses from FY15 to FY16 7

Pension – A discussion of pension reform and impact on the budget. 9

Fund Balance – A discussion on General Fund reserves and projected outcomes FY15 and FY16 10

Commission Contingency 12

Budget Discussion & Analysis – Other Funds

Enterprise Funds - A discussion on the Utility Fund and Building Fund 13

Special Revenue Funds – A discussion of major special revenue funds 15

Capital Project Funds – A discussion of major capital project funds 16

Debt Service Funds 18

Five Year Capital Improvement Plan by Fund 19

FY16 Capital Outlay by Fund 19

OTHER CONTENTS

Summary of Ad Valorem Taxes 26

Table of Contents for Line Budgets 28

General Fund - Detail by Account Number 29

Other Fund Type Summary Budgets 43

All Other Funds - Prior Years Comparisons by Account Number 48

TOWN MANAGER'S MESSAGE

September 9, 2015

I am pleased to present the Town Commission with the enclosed spending plan for the 2015-16 fiscal year (FY16) which 1) preserves the current level of services; 2) provides for scheduled replacement of equipment and other capital improvement; 3) maintains fund balance reserves at minimum policy levels; and 4) lowers the operating mill rate to 2.1300. This proposal represents a balanced budget for the Town of Longboat Key for FY16 and is prepared in compliance with Town Charter and applicable State and local laws.

In summary, funding for activities supported by the General Fund is $16,241,037. The Town is benefitting through improved economic conditions as reflected in the 5.33% increase in assessed values of property and increased building permit activity with several projects in progress. Some of the challenges we faced during the budget process were to maintain an adequate fund balance, maintain our ability to fund important planning initiatives, absorb pension contribution increases and other one-time payments associated with the termination of seven employees participating in the DROP. The tentatively adopted operating mill rate of 2.1300 provides a decrease of 0.0463 mills from the prior year millage of 2.1763. Even though the mill rate was lowered, the increase in assessed values resulted in additional taxes of $271,496 to its residents. I am also proposing the beach millages of 0.8328 for District A (gulf side) and 0.2082 for District B (bay side) for major beach renourishment initiatives. The facilities debt millage expiring in 2019 is 0.0576 mills.

My budget guidelines for FY16 were as follows:

- No increase in millage
- Maintain publicly visible service levels
- Maintain a minimum of 90 operating days of fund balance
- Seek more efficient methods of accomplishing the mission
- Identify any potential reductions or efficiencies
- Maintain support for the 5 year capital improvement plan for scheduled vehicle replacement and infrastructure improvements

Prior to FY15, it had been necessary for the Town to use accumulated fund balance reserves to balance the budget. Understanding this is not the best long term strategy, the Town developed and adopted a Fund Balance Policy, where the desired level of fund balance should provide for 90 days of operating costs. The projections for fund balance are expected to reach $4,564,986 or 107 operating days for fiscal year 2015 and I propose to use $622,240 (approximately 14 days) of fund balance while still maintaining 93 operating days of fund balance, in accordance with Town policy.

The current fiscal year marked some notable events, such as consolidating the three pension boards into one, ongoing zoning code changes, the construction of adjustable permeable groins at the North End of the Key, Sarasota County funding for 67% of Bayfront Park, settlement of the BP lawsuit and several new capital initiatives. The Town Commission also contributed an additional $1,268,000 to the Town's Pension Retirement System over and above the annual required contribution, due in part, to the BP Oil settlement.

The upcoming fiscal year will have its own notable events. The voters will decide whether to pursue undergrounding utilities, including the placement of a fiber optic network, along Gulf of Mexico Drive in November 2015 followed by a vote for the remaining overhead neighbourhoods in April 2016. The Town Commission will also decide whether to move forward with the replacement of an aging subaqueous wastewater force main by mid 2016.

The Tentatively Adopted Town Budget provides the Town the resources it needs to accomplish major projects over the next fiscal year. These capital initiatives, that will be discussed in more detail throughout this document, include Bayfront Park renovations, feasibility and planning for canal dredging, continued work on sand renourishment on the Key including inlet management, and the replacement of the Town's legacy computer systems.

The Town will continue to ensure existing revenues are being maximized and revisit what services are provided to determine if the most efficient models are being employed, while meeting our citizens' expectations. A decision was made to centralize dispatch to Sarasota County which will take place in FY16.

The Tentatively Adopted Town Budget for fiscal Year 2015-16 is presented to fulfil the Town Commission's expectations of project and service delivery to our citizens next year. This budget will accomplish a number of significant capital improvements, provide for ongoing maintenance programs and work toward improving several components of the Town's Vision for the future of Longboat Key. The Town staff and I thank you for your discussions and input during this budget process as we finalize the budget for Fiscal Year 2015-16.

Respectfully submitted,

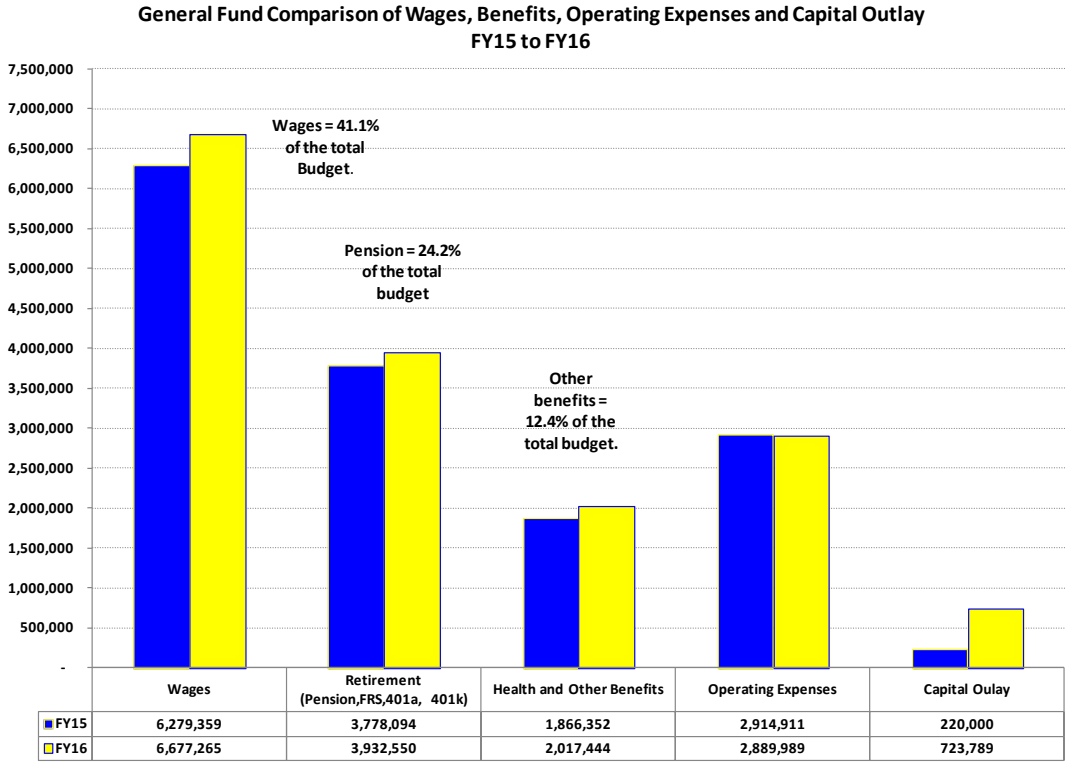
Dave Bullock
Town Manager

BUDGET DISCUSSION & ANALYSIS

Budget in Brief – General Fund

The Tentatively Adopted General Fund operating budget of $16,241,037 represents a $1,182,321 (7.9%) increase in spending from the previous year's budget of $15,058,716. The tentatively adopted operating mill rate of 2.1300 provides for a decrease of 0.04630 from the prior year millage. The increase in assessed taxable property values in combination with the reduction in mill rate results in additional taxes of $271,496 to its residents. This increase in taxes was deemed necessary in order to cover increases in wages, benefits and capital improvements, particularly in public safety.

The Town is expecting one-time costs associated with seven terminating Fire Department employees, which includes the payout of accumulated vacation, as well as the cost of hiring replacements three months ahead of schedule for training purposes. Contractual wage increases, increases in pension contributions and other benefits and a $503,789 increase in capital outlay has contributed to the increase in total spending. Wages, pension and other benefits make up 78% of the total budget.



The Tentatively Adopted Town Millage rates that will be levied are Listed Below:

	OPERATING MILLAGE	G.O. DEBT SERVICE	BEACH BOND MILLAGE	TOTAL MILLAGE
DISTRICT A	2.1300	0.0576	0.8328	3.0204
DISTRICT B	2.1300	0.0576	0.2082	2.3958

- The proposed operating millage of 2.1300 produces a 2.59% change from the Rolled-Back Rate of 2.0763 for 2015.
  - The Rolled-Back Rate is the rate which, exclusive of new construction, will provide the same property (ad valorem) tax revenue as was levied during the prior year.
- The maximum operating millage that can be levied with the associated Commission vote required at second reading:
  - Simple majority vote 2.1170
  - Two-thirds vote 2.1300

Town of Longboat Key
Tentatively Adopted Budget FY2015-16

Millage Rate @	2.1300	ADOPTED	AMENDED	PROPOSED		
	ACTUAL	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	FY 2013-14	FY 2014-15	FY 2014-15	FY 2015-16	$ CHANGE	% CHANGE
Revenues:						
Property Taxes	9,452,685	10,409,124	10,409,124	10,680,620	$271,496	2.61%
Other Taxes	294,610	156,000	156,000	152,000	($4,000)	(2.56%)
Franchise Fees	958,116	896,000	896,000	938,500	$42,500	4.74%
Licenses and Permits	36,586	27,500	27,500	31,200	$3,700	13.45%
Intergovernmental	1,244,597	1,243,000	1,243,000	1,221,900	($21,100)	(1.70%)
Charges for Services	300,539	305,780	305,780	332,480	$26,700	8.73%
Tennis Revenues	542,811	0	0	0	$0	0.00%
Grants	94,417	57,669	57,669	78,600	$20,931	36.30%
Fines and Miscellaneous	279,756	289,363	289,363	302,497	$13,134	4.54%
Income on Investments	66,216	25,500	25,500	25,500	$0	0.00%
Transfers From Other Funds	2,190,164	2,083,855	2,083,855	1,855,500	($228,355)	(10.96%)
Prior Year Surplus/Deficit	0	(435,075)	(435,075)	622,240	$1,057,315	(243.02%)
Total Fund Revenues	$15,460,497	$15,058,716	$15,058,716	$16,241,037	$1,182,321	7.85%
Expenditures:						
Town Commission	20,182	31,632	31,632	31,045	(587)	(1.86%)
Town Attorney	258,133	315,000	315,000	311,000	(4,000)	(1.27%)
Outside Attorneys	89,533	57,000	57,000	70,000	13,000	22.81%
Town Manager	463,728	445,954	445,954	483,278	37,324	8.37%
Town Clerk	315,509	339,946	339,946	367,215	27,269	8.02%
Finance/Purchasing	543,744	579,990	599,934	627,866	47,876	8.25%
Information Technology	703,209	720,736	720,736	584,053	(136,683) [1.]	(18.96%)
Human Resources	120,291	131,868	131,868	147,004	15,136	11.48%
Municipal Buildings	90,423	114,557	114,557	109,102	(5,455)	(4.76%)
Police	3,041,410	3,132,449	3,141,449	3,233,032	100,583 [2.]	3.21%
Fire/Rescue	5,668,232	6,112,109	6,112,109	6,507,917	395,808 [3.]	6.48%
Emergency Management	10,299	10,345	10,345	10,299	(46)	(0.44%)
Public Works	543,954	519,105	519,105	550,457	31,352	6.04%
Parks	181,972	221,612	221,612	200,746	(20,866)	(9.42%)
Planning and Zoning	586,626	690,596	690,596	698,975	8,379	1.21%
Recreation	21,163	30,149	30,149	26,334	(3,815)	(12.65%)
Tennis Center	561,544	0	0	0	0	0.00%
Streets	619,876	622,289	622,289	646,155	23,866	3.84%
General Services	412,101	501,379	668,379	612,770	111,391 [4.]	22.22%
Town Commission Contingency	0	212,000	56	250,000	38,000	17.92%
Red Tide Contingency	0	50,000	50,000	50,000	0	0.00%
Total Expenditures	$14,251,929	$14,838,716	$14,822,716	$15,517,248	$678,532	4.58%
Capital Outlay	207,464	220,000	236,000	723,789	503,789	229.00%
Total Expenditures	$14,459,393	$15,058,716	$15,058,716	$16,241,037	$1,182,321	7.85%
BEGINNING FUND BALANCE	$ 3,179,056	$ 4,180,165	$ 4,180,165	$ 4,564,986	Projected Balance	
Estimated Use/Surplus of Fund Balance	1,001,109	435,075	435,075	(622,240)		
Assigned to Encumbrances	-	(161,572)	(161,572)			
ENDING FUND BALANCE	$ 4,180,165	$ 4,453,668	$ 4,453,668	$ 3,942,746	⇨ $1,320,487 of the General	
# of Operating Days	107	110	110	93	Fund Balance is assigned.	

[1.] Decrease attributed to one position that was eleminated in Information Technology.
[2.] Increase in Police is mainly due to the 2% contract wage increase and overheads, along with holiday pay hours increasing.
[3.] Fire Department increase is attributible to the seven employees in the DROP that are leaving. (further explanation can be found on page 8.
[4.] General Services increase is made up of contingencies for wage increases and the addition of a grant position to be shared with other entities

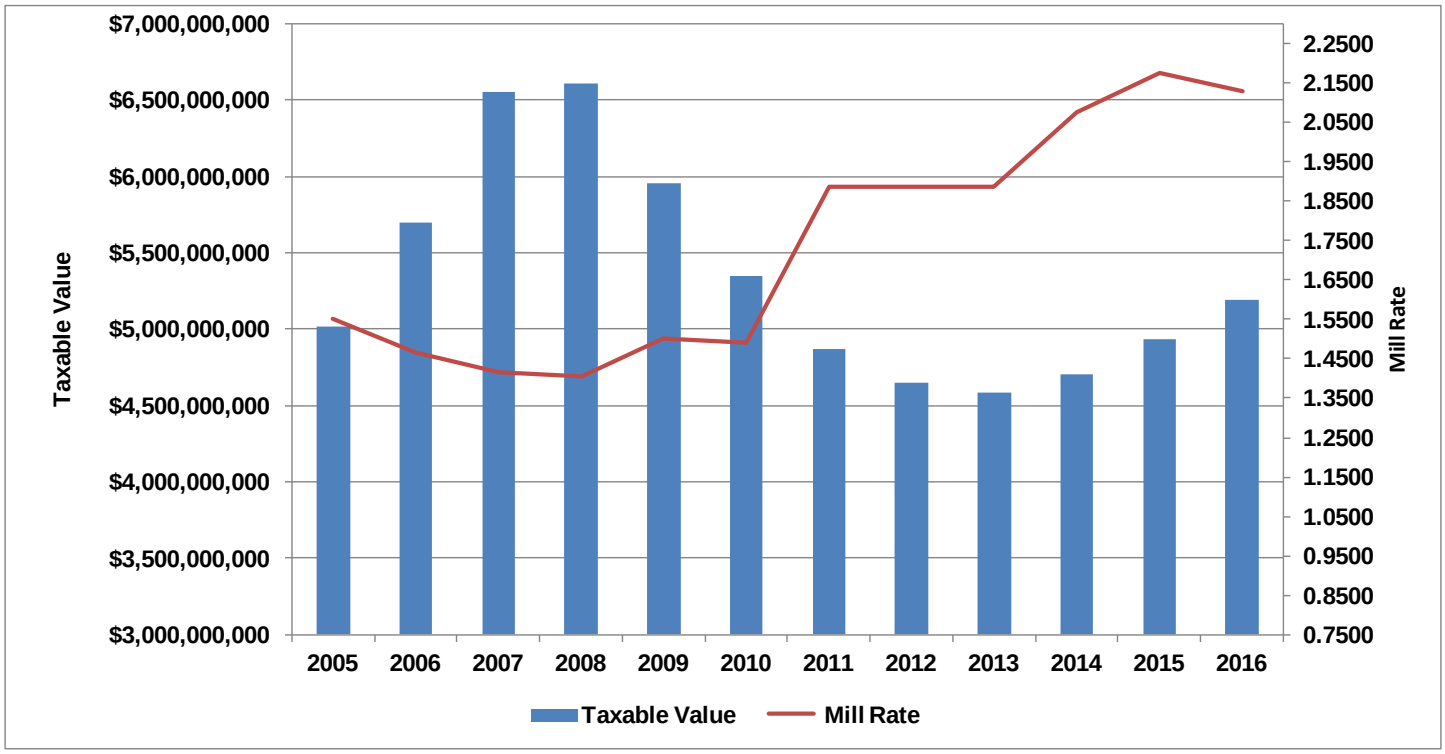
General Fund Revenue

The following is a brief analysis of major revenue sources and an analysis of assessed valuations and millage rates.

Assessed Valuations / Millage Rates / Property taxes

The value of all taxable property is assessed as of January 1 of each year. 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. Due to the recession, taxable values declined every year from 2009 through 2013 and showed the first sign of improvement in 2014. The combined certified assessed value of $5,196,470,815 for the FY16 budget increased 5.33% (4.66% Sarasota County and 7.05% Manatee County).

The following chart shows a twelve year history of taxable values since 2005 and shows the inter-relationship between property values and mill rate.



Property taxes are the Town's major source of revenue representing 65.8% of all revenue sources, including use of fund balance. Property taxes become due and payable on November 1 and a 4% discount is allowed if the taxes are paid in November, with the discount declining by 1% each month thereafter. Because of this discount, the Town applies a discount rate of 3.5% to the total taxable value before calculating the mill rate. The mill rate is applied to every $1,000 of assessed property to determine your tax bill.

The tentatively adopted mill rate of 2.1300 is lower from the prior year mill rate of 2.1763 and generates $10,680,620 in property tax revenue. Due to increased assessed values, the total increase in tax revenue generated is $271,496.

The CPI factor to be applied to homestead properties for FY15 is 0.8%. This means that on properties that have the homestead exemption, and their 2015 assessed value is higher than their 2014 assessed value, the taxable value will go up by 0.8%, the maximum allowed by Statute.

Non ad valorem revenue

The proposed non ad valorem revenues, excluding use of fund balance, as shown below are estimated to be approximately $63,300 lower when compared to last year's adopted budget.

	ADOPTED BUDGET FY 2014-15	PROJECTED ACTUAL FY 2014-15	PROPOSED BUDGET FY 2015-16	INCREASE (DECREASE) BUDGET
Non ad valorem Revenues:				
Other Taxes	156,000	156,000	152,000	(4,000)
Franchise Fees	896,000	943,000	938,500	42,500
Licenses and Permits	27,500	40,200	31,200	3,700
Intergovernmental	1,243,000	1,230,000	1,221,900	(21,100)
Charges for Services	305,780	362,280	332,480	26,700
Grants	57,669	67,409	78,600	20,931
Fines and Miscellaneous	289,363	373,016	302,497	13,134
Income on Investments	25,500	12,360	25,500	0
Transfers From Other Funds	2,083,855	2,083,855	1,855,500	(228,355)
Subtotal	**5,084,667**	**5,268,120**	**4,938,177**	**(146,490)**
Prior Year Surplus/Deficit	435,075	546,461	(622,240)	(1,057,315)
Total Non Ad valorem Revenues	$5,519,742	$5,814,581	$4,315,937	($1,203,805)

There were a few items requiring adjustments based on historical trends and recent projections. Those items include an increase in *franchise fees.* There was a steady decline from 2009 through 2013 and then the slight increase in 2014. Monthly trends from the prior year seems to indicate an amount greater than last year will be realized in FY15 and we have adjusted FY16 accordingly.

Charges for services are increasing $26,700 mostly due to *EMS Ambulance Service Collections*. The Town has contracted with a 3rd party billing and collection service effective March 1, 2015, which was deemed necessary based on new Medicare requirements and our lack of expertise on staff. The fees associated with this service are expected to pay for themselves with additional revenue.

We are anticipating a $20,931 increase in *grants* from WCIND for both the fire and police departments. There have been modest increases to various lines in *fines and miscellaneous* resulting in an overall increase of $13,134.

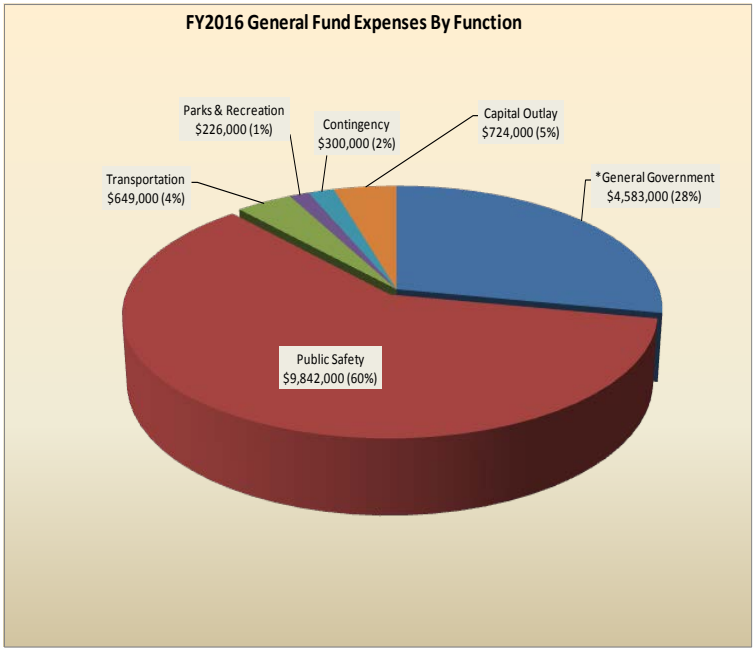
Transfers In from Road & Bridge Fund was decreased by $100,000 from $700,000 to $600,000 to limit the transfer to the extent of Streets Department expenditures, excluding street lights, which are not an eligible cost under the gas tax. The Town needs to review its future General Fund dependency on gas taxes as the Road and Bridge Fund is spending out more than it takes in. Once those sources are depleted, major road projects would need to be funded by current gas tax collections and ad valorem tax.

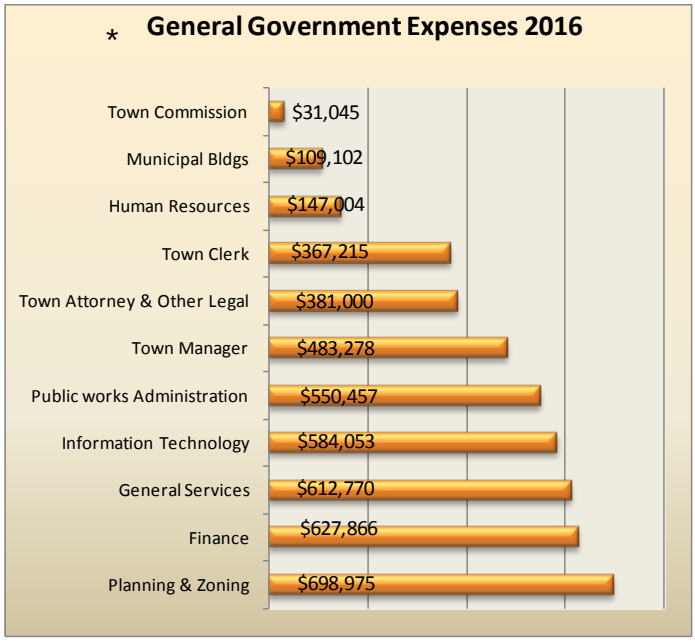
Transfers In from Water and Sewer Enterprise Fund were decreased by $146,355 based on the recalculation of the indirect cost allocation associated with administration and support costs paid by the General Fund.

The prior fiscal year budget anticipated a build-up of our fund balance in the amount of $435,075 in order to bring fund balance levels back to desired levels in accordance with the Town's adopted fund balance policy. However, favorable outcomes in both FY14 and projected FY15 have brought the fund balance exceeding those minimum reserves, whereby the Town can now utilize those reserves to prevent a mill rate increase. This proposed budget will decrease fund balance by $622,240, while still keeping minimum balance at or above the 90 day target.

General Fund Expenditures

The chart (below left) provides a glimpse of spending by function with Fire and Police making up $9.84 million or 60.0% of the General Fund budget, followed by general government of $4.6 million or 28.0%. General government is further broken down by department in the chart at right.





The total proposed budgeted expenditures, excluding capital outlay, are $15,517,248 which is an increase of $678,532 or 4.58% from the FY 2014-15 adopted budget. The Fire Department budget increased $395,808 making up 58.3% of the increase. The Police Department increase of $100,583 is 14.8% of the increase. Capital outlay is budgeted at $723,789, which is a significant increase of $503,789 or 229.0% from the prior fiscal year. The information below shows some of the major increases in expenditures in two categories; 1) personnel costs such as wages, benefits and legal mandates and 2) operating costs such program expenses and funding for Town Commission goals and objectives.

Significant Changes Personnel Expenses –

- Contractual & Merit Based Wage Increase $214,800
- FIRE termination benefits for DROP retirees and new hire overlap costs $200,500
- Pension and FRS Contributions $150,000
- Health insurance (4.4% increase) $67,000
- Life and Long term disability increase $17,000
- New Grant Intern (shared) $34,000

Significant Changes to Operating Expenses

- Commission Contingency $38,000
- Legal for Collective Bargaining - police $13,000
- Bunker gear for new employees $23,200

Wages. The Town has instituted merit based increases for exempt and general employees for the first time with increases averaging 3.65%. Due to vacant positions and retirements, the 3.5% budgeted increase for merits is sufficient. Police will receive contractual increases of 2% and the Firefighters are currently bargaining their contract with Town management, although a contingency amount has been built in the budget for increases. The last increase granted for general employees was a 3% general wage increase in FY13.

The Fire Department has seven employees (6 Firefighters and 1 General Employee) who are in the Deferred Retirement Option Program (DROP) and will be terminating employment during the fiscal year. When they leave, the Town is required to pay out accrued vacation and comp time they have accumulated. These positions will be filled three months earlier so that they can go through the mandatory training. This overlap of salaries, in addition to the accrued payouts and new bunker gear, has caused a large one time increase in the Fire Department's budget.

Pension and FRS. The Town Consolidated Pension contribution for the General Fund is increasing $142,826 for a total contribution of $3,119,832 for FY16. The contribution rate for the Florida Retirement System has gone up 2.22% to 25.04%. This is split in the current collective bargaining agreement between the Town and employee after the mandatory 3% employee contribution required by FRS.

Insurances. The Town is a member of Public Risk Management "PRM", a purchasing cooperative of governmental agencies for the purpose of banding together to obtain the most competitive contracts for providing Property & Casualty and Employee Benefit Insurances. The Town's current health provider has increased rates by 4.4% which is far below the estimated carrier trend of 10%. However, we saw an unusual and unexpected increase in the life insurance and long term disability due to poor claims activity across the 44 member pool. The Town saw a reduction in workers compensation and property & casualty insurances due to the bid process. The Town also budgeted an additional $4,000 for new Affordable Care Act Reporting requirements associated with 1095-C IRS annual reporting.

Legal. An increase in legal fees is expected due to the collective bargaining required for the renewal of the Police contract and the continued work on the Firefighters' contract.

Grant Assistant. The Town is seeking a cooperative agreement with other municipalities to share the cost of an intern to assist with grant writing. The Town is hoping to increase grant funding for some of our activities.

Capital Outlay. The Town's capital outlay to be funded by ad valorem taxes increased by $503,789 from the prior year based on scheduled replacement needs and some postponement from the prior year budget. 73% of the projects listed below are related to public safety and the remaining are related to technology improvements. Capital outlay will be addressed in more detail later in this budget summary.

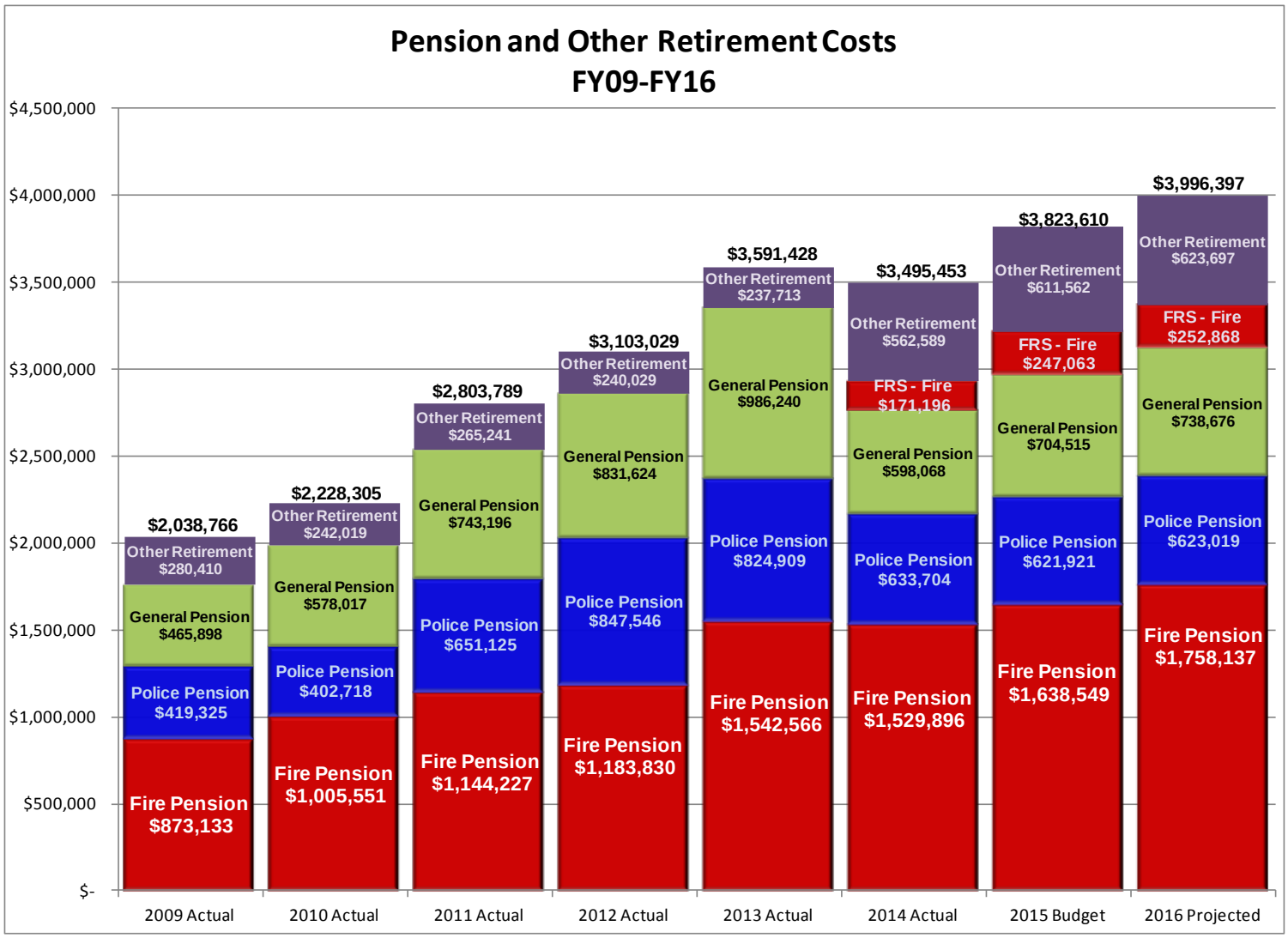
• Fire - Records Management System (incl. Patient Care Reporting)	$100,000
• Dispatch equipment – Fire and Police	$153,789
• Fire – North Fire Station improvements	$15,000
• Fire – South Fire Station Retrofit or rebuild design plans allowance	$100,000
• Town Automatic External Defibrillators (5)	$25,000
• Police – In car cameras	$42,000
• Police – 24' Marine Patrol Boat	$92,000
Subtotal Public Safety	**$527,789**
• General Services – Town-wide software	$150,000
• I.T. – Hardware and software upgrades	$46,000
Total Capital Outlay	**$723,789**

Pension Discussion

Pension. The Town successfully negotiated a plan freeze for the Firefighters' plan and the General Employees' plan effective September 30, 2013. Subsequently the Police pension plan was frozen effective February 1, 2014. In lieu of the defined benefit plan, the police officers and general employees opted for a Town sponsored defined contribution (401a) plan and the firefighters opted to join the Florida Retirement System (FRS). At that time there was a clear intent to consolidate the three Board of Trustees into one, to more efficiently administer the plans. Consolidation of the plans provides for lower fees, reduced plan expenses, better investment opportunities, and reduces staff time. The Consolidated Board of Trustees was formed October 2014 with a goal to consolidate the three plans by October 1, 2015.

All three pension plans were frozen knowing that the impact of the freeze would cause an increase in the Town's pension contributions over the next several years with a negative budgetary impact. Freezing the plan means that employees will no longer accrue years of service after the date of freeze, 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.

Below is a history of Pension and Other Retirement Costs from FY09 to FY16. Below you can see the annual pension contribution decrease in FY14 due to the impact of the freeze. The increases we are seeing now for the defined benefit plans are State mandatory increases in the FRS rates and some actuarial assumption changes including a reduction in the rate of return assumptions. The total contribution for all three frozen plans for FY16 is $3,119,832, which represents 19.2% of the total budget.



Fund Balance –General Fund

The actual amount of fund balance is not known until the completion of the annual audit which takes place between three to six months after the end of the fiscal year being audited. Therefore, as part of the annual budget process an estimate of fund balance (also called p*rojected ending fund balance*) must be made during the annual budget adoption process (July through September) which is prior to the end of the fiscal year, September 30th.

The Town's General Fund ended FY14 with a total fund balance of $4,018,593. For fiscal year ending September 30, 2015, we project FY15 revenues in the amount of $16,603,050 to exceed our projected FY15 expenditures in the amount of $16,056,589. This $546,461 operating surplus will increase the Town's General Fund fund balance to $4,565,054, which represents approximately 107 days of operating costs.

			*No. of Days	Target
FY15 Beginning Balance (Budgetary)	**$**	**4,018,593**	**95**	**90**
Projected FY15 Revenues	**$**	**16,602,982**		
Projected FY15 Expenditures	**$**	**(16,056,589)**		
	$	**546,393**		
Projected Ending FY15 Fund Balance	**$**	**4,564,986**	**107**	**90**

*** FY16 Operating Cost Per Day = $42,513**

The Town has, in effect, built up its fund balance for the past two years due to reduced spending and some conservative budgeting practices for revenues. 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.

We are proposing to balance next year's budget utilizing $622,240 of fund balance, while still providing 93 operating days of fund balance.

			*No. of Days	Target
FY15 Beginning Balance (Budgetary)	**$**	**4,564,986**	**107**	**90**
FY16 Revenues	**$**	**15,618,797**		
FY16 Expenditures	**$**	**(16,241,037)**		
	$	**(622,240)**		
Estimated Ending FY16 Fund Balance	**$**	**3,942,746**	**93**	**90**

*** FY16 Operating Cost Per Day = $42,513**

Fund Balance –General Fund continued

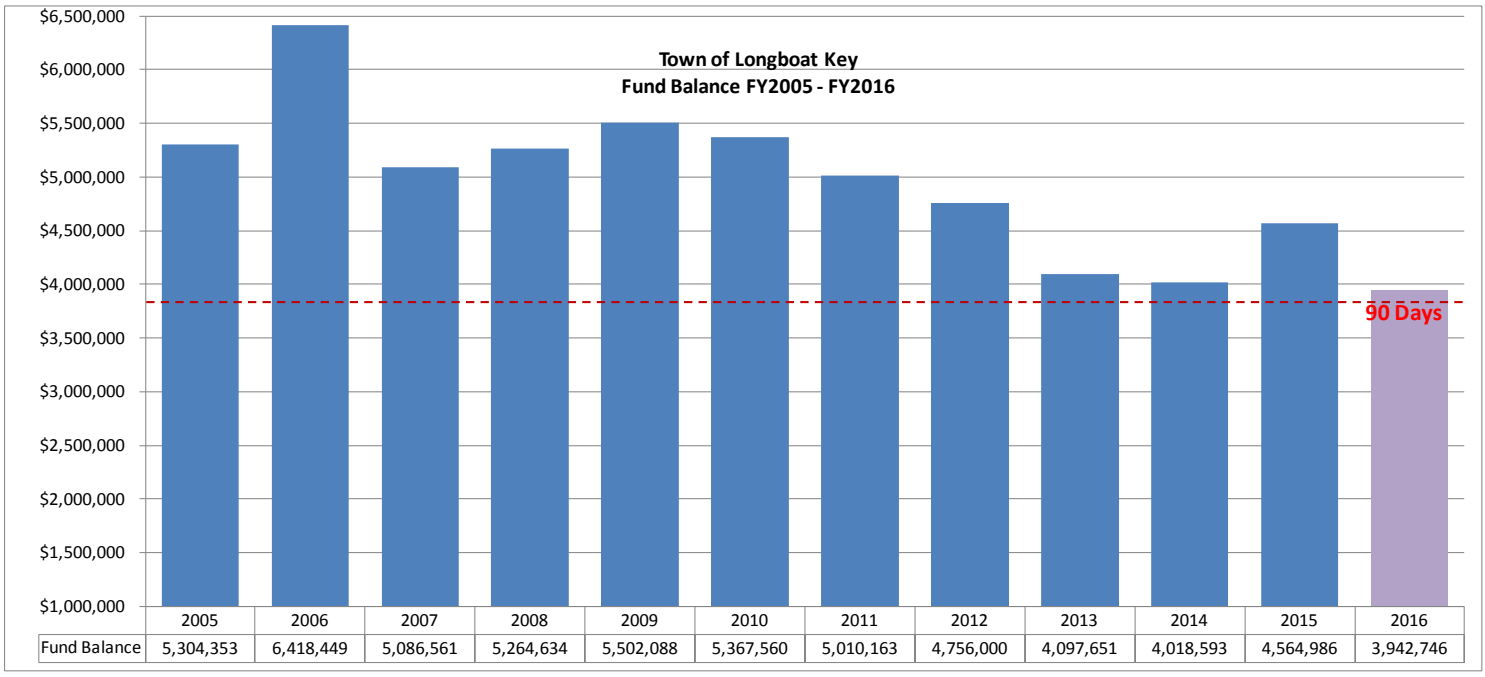
The Town's Fund Balance Policy states, "The desired unassigned General Fund balance shall be not less than two months or 16% of General Fund operating expenditures. The desired combined unrestricted available fund balances should not be less than three months or 25%. The three month minimum is based on the caveat that there is sufficient cash available for borrowing in other funds in case of a natural disaster." Based on our projections the Town will be in compliance with its fund balance policy for both fund balance and unassigned fund balance, excluding reserves for encumbrances, for fiscal year ending September 30 2016 as shown below.

			*No. of Days	Target
FY16 Unassigned Ending General Fund Balance	**$**	**2,622,259**	**62**	**60**
Non-spendable (Fuel Inventory)	**$**	**10,412**		
Assigned to Pension	**$**	**1,310,075**		
FY16 Total Fund Balance (Budgetary)	**$**	**3,942,746**	**93**	**90**

*** FY16 Operating Cost Per Day = $42,513**

The Town ended fiscal year 2014 with an assignment of fund balance of $1,610,075 for pension liabilities. The Town Commission has directed staff to move all but 90 days of fund balance to the pension plan during fiscal year 2015, estimated to be about $300,000. In addition, the Town Commission appropriated $968,000 of the BP Oil settlement to also be deposited into the pension retirement system. This transfer will take place before the end of FY15. We have adjusted the projected FY15 expenditures to include the additional pension contribution of $1,268,000, and have reduced the amount assigned to pension to $1,310,075 as shown above.

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



	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016
Fund Balance	5,304,353	6,418,449	5,086,561	5,264,634	5,502,088	5,367,560	5,010,163	4,756,000	4,097,651	4,018,593	4,564,986	3,942,746

Commission Contingency

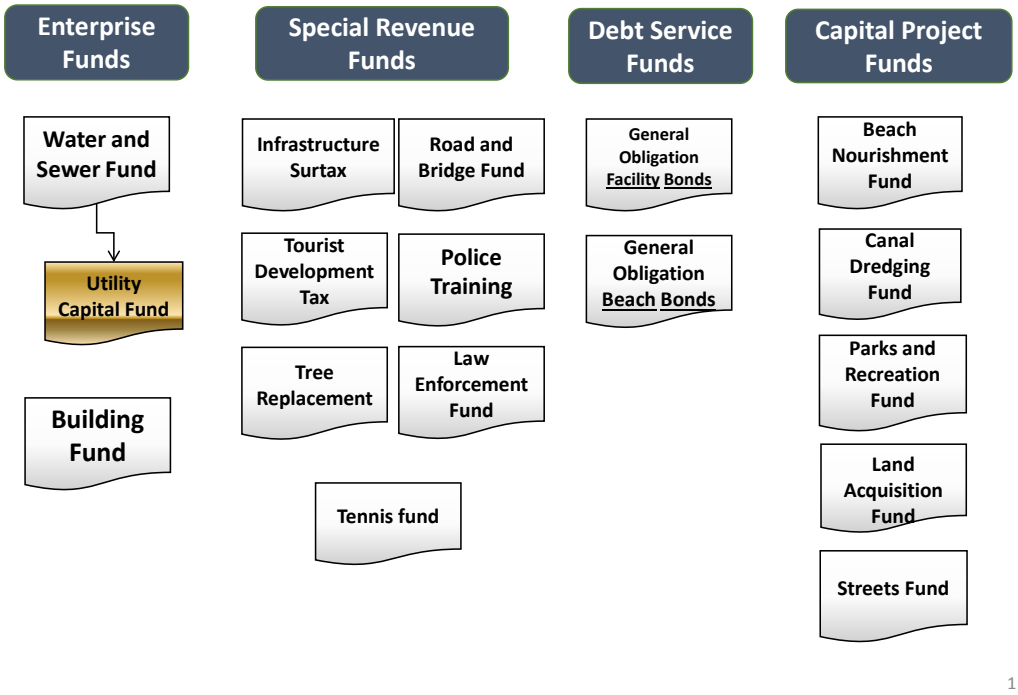
The Town builds in a contingency to the budget for emergencies or unforeseen expenses that may occur during the year. The town budgeted $212,000 in FY15 and expects to use all of this amount as shown below. Commission Contingency budget transfers were used for the following purposes:

• Resolution 2014-31 Underground Utility Study	$ 30,000
• Resolution 2015-02 Underground Utility Study	100,000
• Resolution 2015-09 Police Overtime	25,000
• Resolution 2015-12 Finance Personnel Costs	19,944
• Resolution 2015-15 Underground pre-referendum expenses	37,000
Total	**$211,944**

The FY16 budget includes a Commission contingency line item in the amount of $250,000 to bring it back to FY14 levels. FY15 contingency was used for undergrounding study prior to the budget being adopted causing the reduction in FY2015 from $250,000 to $212,000.

BUDGET DISCUSSION & ANALYSIS – OTHER FUNDS

Other Legally Adopted Budgets



The Town maintains seventeen (17) other funds, shown above, in addition to the General Fund. These funds were legally established for a specific purpose. Each fund has a self-balancing set of accounts and often have funding relationships to each other. The budget detail provided in this document also provides for anticipated carryover amounts for encumbrances and multi-year projects previously authorized in prior fiscal years. It should be noted that the amount of carryover may vary from what is displayed in this budget document. We will carryover no more than originally authorized or encumbered amounts that exists on September 30th, the Town's fiscal close. Some of the major funds are discussed below.

Enterprise Funds

Enterprise funds are business-type activities generally used for services for which the town charges a fee. These funds are summarized below.

Water and Sewer Utility Fund

The Public Works Utility Division bills its residents monthly for water, sewer, solid waste and recycling. Rates charged for solid waste and recycling are passed through to the resident's bill based on contractually agreed upon rates with the Town's service provider as well as pass-through charges by Manatee County for tipping fees. As a result of the bid process, the Town renewed its solid waste contract with Waste Management in FY 2014 for 7 years and now provides single-stream recycling. Solid waste and recycling portions of the utility bill are accounted for separately. Only the water and sewer services are reflected in the Utility Fund.

The Town contracts potable water supply and wastewater treatment services with Manatee County. The Town of Longboat Key pumps its collected raw wastewater from a master pump station on the Key to the Manatee Southwest regional Wastewater Treatment plant on the mainland, which is transported by a 20-in ductile iron forcemain that was installed in 1973. The Town is proactively planning its replacement of the pipeline across Sarasota Bay which will avoid the possibility of pipeline failure and potential environmental impacts. This is a large project with a considerable budget which can range from $16 to $25 million. The Town has a borrowing authorization in place for $13 million. The first phase of the project is route feasibility and an evaluation of the existing pipe. If the Commission approves replacement of the pipe, we anticipate the design build for a replacement pipe to be completed over the next two fiscal years. Based on the outcome of the first phase, staff has gathered information to conduct a utility rate review to evaluate funding needs and options. We expect to bring forward a rate increase for a Manatee County pass-through effective January 2016 in addition to any other rate increase needed for this project.

Utility Fund:		
Water Main Inspection		60,000
Longboat Pass Subaqueous Replacement		345,809
Heavy Truck Replacement		52,322
Jetter and Well Point Truck/Trailer		250,000
Meters Replacement Program		33,799
Wetwell And Manhole Repair		320,000
Rehabilitation Of Sewer Lines I&I		1,168,376
WW Collection Subaqueous Rehab	*	20,108,596
Scada System Replacement		262,795
Wastewater Collection Rehab		108,099
Rehabilitation - Various Lift Stations		1,261,748
GMD Gravity Crossing Replacement		300,000
Lift Station Pumps		115,901
Computer Software		193,862
Contingencies		200,000
Total Capital Outlay (Including carry forwards)		24,781,307
* If Approved by Town Commission		

The Town internally accounts for this enterprise using two funds; one for operating costs and one for capital projects. The proposed budget for operations is $7,566,256 and the capital budget is proposed at $24,781,307, including the subaqueous line replacement ($4,672,711 without the replacement) for a total budget of $32,347,563 ($12,238,967 without the replacement). This budget is being prepared under the assumption of Commission approval of the subaqueous line, If it is not approved the budget will be amended. Detail of this fund can be found later in the document.

Building Fund

The Building Division accounts for all revenues collected from building permits and inspections as well as the costs of delivering those services. As a result of several major, approved projects in FY2015 and beyond, building permit activity has increased. Such projects include the Zota Beachfront Resort (former Hilton hotel) renovation and expansion, the Aria and Infinity condominiums projects. It is also anticipated that the Longboat Key Club will be adding 250 units and the Colony will be redeveloped in the future. Due to the reduction in department inspectors/staff over the last several years, the department contracted with an outside inspection company to assist with inspection and plan review services. Due to the increased activity across Southwest Florida, these contractors cannot keep up with the demand and providing timely service will remain a challenge for the department.

The total Tentatively Adopted budget for FY16 is $1,360,590 which is a $24,479 increase in spending. Revenues are estimated at $1,882,190, which is a $663,190 increase or 54.4% over the prior year budget. The projected ending fund balance for FY16 is estimated at $1,779,456. With the large build up of fund balance the Town will be reviewing the current rates in FY16.

Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are legally restricted or committed for specific purposes other than debt and capital projects. Some of the major special revenue funds are described below.

Infrastructure Surtax Fund

The infrastructure surtax fund accounts for the collection of the discretionary 1% sales tax imposed by Sarasota County which is used for projects which are capital in nature and previously authorized by the Town Commission in a 15-year capital plan. The Town receives approximately $540,000-$560,000 annually. The Town plans on spending $265,806 in the upcoming fiscal year on public facility improvements and public safety equipment and transferring $1,160,000 to other capital project funds. $200,000 will be transferred to the Canal Dredging Fund to start a systematic maintenance plan of the canals and $960,000 will be transferred to the Park and Recreation Capital Fund for Bayfront Park improvements. The projected ending fund balance for FY2016 is $424,109.

Tennis Fund

The Tennis Fund was created in FY2015 to account for the Tennis Center activities including capital needs, which were formerly included in the General Fund. The Tennis Center produces income through memberships, sales of merchandise and tennis lessons and is deemed to be a self-sufficient operation. The budget presented is a balanced budget and includes funding for resurfacing the courts and new fencing.

Tourist Development Tax Fund

The Town has interlocal agreements with Sarasota and Manatee Counties providing the Town of Longboat Key a share of the Tourist Development Tax (TDT). TDT funds are exclusively earmarked for Beach Renourishment related costs and more recently, an amendment with Sarasota County will allow a small portion to be used for beach maintenance costs on Sarasota County beaches on the Key. The Town historically collects $500,000 to $600,000 annually and $2,290,000 was transferred from the fund to the Beach Renourishment capital project in FY2015. We have budgeted an additional transfer to the Beach Fund of $540,000 for next year and anticipate an annual transfer of like amounts. The projected ending fund balance is $495,573 for FY2016.

Capital Project Funds

Capital project funds are multi-year project budgets used to account for major infrastructure improvements including the bond proceeds or other financing sources. The major project funds are described below.

Park & Recreation Capital Project Fund

The Town intends to sign a joint project agreement with Sarasota County for a $3 million expansion and development of Bayfront Park, approximately 8.56 acres. The County will contribute an amount not to exceed $2 million or 67% of the Project cost, whichever is less utilizing three restricted funding sources. The Town's share is expected to be paid from Infrastructure Surtax funds and other grants, which the Town will actively pursue in FY15 and FY16. The Park Concept Plan was approved by the Town Commission on March 2, 2015 and the Sarasota Board of County Commissioners on June 3, 2015. The project is the redevelopment of the park which includes shade structures, playground, additional restrooms, paddle sport launch and storage, fishing piers, mangrove walks, open space / play field, dog park, walking paths, bayfront pavilions, covered picnic areas, landscape buffer and ADA Beach access.

Beach Capital Project Fund

The intent of the beach capital fund is to capture all beach related costs in one place, such as renourishment, ongoing environmental monitoring, beach maintenance, legal expense, professional memberships and conferences. The TDT fund will annually reimburse this fund for any "Sarasota County" beach related maintenance costs. Projected expenses for FY15 and FY16 combined will be approximately $27.1 million covering various renourishment related projects. These projects include completing the north end structures, trucking sand to the central part of the island, dredging of Longboat Pass and New Pass and placing that sand on Town beaches.

The revenue sources in the budget include state grants of $3,323,615, a transfer from the TDT fund in the amount of $540,000 and the first year's tax collections on the debt millage imposed in FY15. The Town also has a borrowing authorization of $16 million in place, which it intends to borrow in November 2015 – January 2016 time frame. The intent is to pay for this new borrowing over five years in order to avoid overlapping debt for the next renourishment project, assumed to be needed by FY22. The FY15 budget imposed a debt millage which the Town will use to reduce the amount of borrowing in FY16. The FY16 Debt millage for District A (Gulf side) is 0.8328 mills and District B (Bay side) is 0.2082. Further analysis is presented in the Debt service section. This millage covers the estimated first year of debt service payments on the borrowing.

Streets Capital Project Fund

The Streets fund accounts for major street improvements such as resurfacing and drainage improvements. FY16 contains $414,663 for capital outlay including an assessment and design study of known subsidence areas in the Emerald Harbor subdivision. The main source of income for road improvements are transfers in from the Road & Bridge Fund which accounts for all the fuel tax receipts.

Canal Dredging Fund

The Canal Dredging Fund accounts for major improvements to the canals. The Town is contracting out for a study that will encompass a detailed bathymetric survey of the Town's canal system, including consultant's recommendations of what and when canals should be dredged based on regulatory agencies permit requirements. It would also establish levels of service. The report would include detailed cost estimates and development of funding plans/scenarios and also provide the Town with a 5 year capital project plan as well as a long-term (20 year) planning document that could serve as a blueprint for all future canal maintenance activities. The budget includes a $200,000 transfer in from the Infrastructure Surtax Fund and a placeholder for capital improvements of $600,000.

Land Acquisition Fund

The Land Acquisition Fund accounts for fees charged to developers to secure undeveloped land in the Town to preserve open spaces and improve parks or provide for properties which serve the public. The Town recently utilized this fund to purchase 2.81 acres of vacant land located at 592 Bay Isles Road in the vicinity of Town Hall for $1,528,000. If the Town decides to develop a cultural center and/or park, this land will be utilized for such purpose. If the land is resold, proceeds will be returned to the Land Acquisition Fund. The budget includes estimated revenue of $150,000 in fees and some minor expenditures related to open space properties. The projected ending fund balance is $2,651,670 for this fund.

Debt Service Funds

The total of authorized but unissued bonds as of August 1, 2015 is $29,130,426.

PROJECT	BONDING AUTHORIZATION	PREVIOUSLY BONDED	AUTHORIZED BUT UNISSUED
Water and Wastewater Improvement Projects	$ 27,000,000	$ 13,869,574	$ 13,130,426
Beach Nourishment	16,000,000	-	16,000,000

G.O. Facility Improvement Bonds

For fiscal year 2015-16 General Obligation (G.O.) debt service is $288,653. The G.O. bond debt service millage for fiscal year 2015-16 is 0.0576 mills compared to 0.0605 mills in fiscal year 2014-15. These bonds will be retired in 2019.

Beach District Debt Service Taxes

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. The debt service millages for Special Districts A and B were imposed in FY2015 to collect money for the first payments on a $16 million borrowing. Due to permit delays, the Town has postponed the debt issuance to FY16 thereby reducing the amount needed to be borrowed by the amount collected in FY15.

The intent is to pay for this new borrowing over five years in order to avoid overlapping debt for the next renourishment project, assumed to be needed by FY22. This budget imposes a debt millage for FY16 as follows: District A (Gulf side) is 0.8328 mills and District B (Bay side) is 0.2082. This millage covers the estimated second year of debt service payments on the initial borrowing.

FIVE YEAR CAPITAL IMPROVEMENT PLAN BY FUND

The Capital Improvement Program (CIP) for the Town of Longboat Key is a community plan for short and long-range physical development. It is intended to link the community's comprehensive vision plan with a fiscal plan and provide a mechanism for estimating capital requirements; planning, prioritizing, scheduling, and implementing projects; developing revenue policies for proposed improvements; budgeting high priority projects and keeping the public informed.

Town of Longboat Key
Capital Improvement Plan
FY 2016 - FY 2020

Fund	Description	2015-16	2016-17	2017-18	2018-19	2019-20	Total
001	General Fund Ad ValoremTax	$ 723,789	$ 949,800	$ 2,668,259	$ 538,000	$ 170,000	$ 5,049,848
101	Road & Bridge Fund	$ 115,000	-	110,000	1,000,000	-	$ 1,225,000
102	Infrastructure Fund	$ 1,425,001	365,000	272,741	200,000	100,000	$ 2,362,742
112	Tennis Fund	$ 20,000	15,000	16,000	-	-	$ 51,000
301	Streets Capital Fund	$ 300,000	42,000	15,000	-	5,000	$ 362,000
302	Land Acquisiton Fund	$ 40,000	-	-	10,000	-	$ 50,000
303	Beach Capital Fund	$ 24,351,506	2,130,000	520,000	630,000	200,000	$ 27,831,506
305	Canal Fund	$ 500,000	500,000	500,000	500,000	500,000	$ 2,500,000
306	Parks & Recreation Capital Fund	$ 1,122,968	10,000	60,000	-	-	$ 1,192,968
402	Building Fund	$ 50,000	35,000	-	-	-	$ 85,000
404	Utility Capital Fund	$ 20,870,000	1,335,000	1,285,000	1,240,000	735,000	$ 25,465,000
		$ 49,518,264	$ 5,381,800	$ 5,447,000	$ 4,118,000	$ 1,710,000	$ 66,175,064

The capital plan shown above shows a summary of requested project totals for each fiscal year for the five year period FY16-FY20 broken down by Fund. There are approximately 53 projects valued at $49,518,264 budgeted for FY16 which are described below. The complete capital improvement program details will be made available in the final adopted budget book.

CAPITAL OUTLAY BY FUND FOR FY16

General Fund (001)

1. **Financial & Community Development Software** Budget Amount $150,000
   Budgeted in Multiple Funds
   (50% Ad Valorem taxes, 33.3% Utility Fund, 16.7% Building Fund)

An I.T. assessment was performed by an independent consultant to analyze the functionality of the current financial accounting and reporting systems including finance, public safety, community development, utility billing and web based services. The current system was developed in the 1980's and has been improved in-house by outside programmers over the years, but lacks the basic accounting features and a robust internal reporting system offered by most systems on the market. Based on the consultant's findings, the Town has decided to move forward with the replacement of its legacy system and is currently in the bid process. The Town has budgeted $300,000 toward a new system, including professional consulting services and implementation. The Utility Fund will pay for 33.3% of the project and the Building Fund will pay for 16.7% of the project. This is the second year of funding toward this project.

General Fund (001) continued

2. **Fire Mobile Data Terminals/Mobile CAD Licensing** Budget Amount $77,179
   Budgeted in Multiple Funds
   (Ad Valorem Taxes)

3. **Police Mobile Data Terminals/Mobile CAD Licensing** Budget Amount $76,610
   Budgeted in Multiple Funds
   (Ad Valorem Taxes)

As part of the transition to Sarasota County dispatch services, the Town needs to invest in certain equipment in order to be compatible with County public safety communications. Mobile Data Terminals are in-car computers that provide for communications and allow for mapping vehicle locations to enhance emergency response.

4. **I.T. Town Hall UPS** Budget Amount $15.000
   (Ad Valorem Taxes)

5. **I.T. Office 2013 Software** Budget Amount $21,000
   (Ad Valorem Taxes)

6. **I.T. Commission Chamber Projector** Budget Amount $10,000
   (Ad Valorem Taxes)

7. **Police Marine Patrol Boat 24'** Budget Amount $92,000
   (Ad Valorem Taxes)

Scheduled replacement of the 2006 24' Carolina Skiff, outboard motor and trailer which is used to patrol 26 miles of shoreline on Longboat Key. Because of the shallow draft, this vessel is also used to transfer personnel and equipment to and from the island in the event of a natural disaster.

8. **Fire Records Management System** Budget Amount $100,000
   (Ad Valorem Taxes)

Florida Dept of Health is to propose mandatory reporting of patient care records which require numerous data elements not currently captured on the Town's legacy system. Our existing program does not meet compliance with NEMSIS NHTSA minimum data set as required by the Florida EMSTARS system. Proposed replacement will allow scene-level entry of patient care data, integration of EMS treatment devises and prehospital transmission for improved patient care and reporting. The desired system will provide for both Patient Care Reporting and Fire Calls.

9. **Fire – South Fire Station Retrofit/Rebuild Design** Budget Amount $100,000
   (Ad Valorem Taxes)

Architectural design costs to either retrofit the current station or rebuild based on an assessment of the building.

10. **Fire – North Fire Station Improvements** Budget Amount $15,000
    (Ad Valorem Taxes)

11. **Fire – Town Automatic External Defibrillators (5)** Budget Amount $25,000
    (Ad Valorem Taxes)

12. **Police – In-car Cameras** Budget Amount $42,000
    (Ad Valorem Taxes)

Road and Bridge Fund (101)

13. Pickup Truck 4X4 Budget Amount $35,000
(Gas Tax)

14. SUV 4X4 Budget Amount $35,000
(Gas Tax)

Item 13 and 14 vehicles are up for scheduled replacement due to extensive repairs and maintenance costs and are necessary for carrying out daily job responsibilities.

15. Deck/Pontoon Boat Budget Amount $45,000
(Gas Tax)

This is a replacement deck/pontoon boat for the 18 foot aluminum boat/skiff motor and trailer.

Infrastructure Fund (102)

16. Canal Dredging (Transfer Out) Budget Amount $200,000
(Infrastructure Surtax)

17. Park and Recreation (Transfer Out) Budget Amount $960,000
(Infrastructure Surtax)

Items 16 and 17 are transfers from the Infrastructure Fund to the Capital Project Funds where the cost of the projects will be tracked. Please refer to items 39 and 40 for more details.

18. Fire Defibrillators (3) Budget Amount $80,001
(Infrastructure Surtax)

19. Floor Covering Replacement Budget Amount $15,000
(Infrastructure Surtax)

Scheduled replacement of carpet in the Commission Chambers and Ante Chambers at Town Hall.

20. Town Hall Roof Replacement Budget Amount $150,000
(Infrastructure Surtax)

Replacement of town hall single ply membrane roof.

21. Police Building Structure Strengthening Budget Amount $20,000
(Infrastructure Surtax)

The Police Department building is need of long term structural strengthening including shutters and tie downs.

Tennis Center (112)

22. Reserve for Tennis Court resurfacing Budget Amount $15,000
(Tennis center sales)

This is second year of setting aside a reserve for court resurfacing for a total of $30,000 to be completed in fiscal year 2016.

23. Fencing Budget Amount $5,000
(Tennis center sales)

Fencing for 590 and 561 Bay Isles sites.

Streets Fund (301)

24. Village Stormwater Study Budget Amount $35,000
(Streets Fund Balance)

Drainage system evaluation conducted by engineers to assess current system conditions and future needs for system upgrades.

25. Storm Drain Repair/Replacement Budget Amount $15,000
(Streets Fund Balance)

26. Streets Resurfacing Budget Amount $250,000
(Streets Fund Balance/Gas Taxes)

Streets re-surfacing and drainage improvements including assessment and design study of known subsidence areas in Emerald Harbor subdivision.

Land Acquisition Fund (302)

27. 592 Bay Isles Rd. -Town Center Budget Amount $40,000
(Construction Developer Fees)

Professional services related to design of Community Center. Phase I provides conceptual designs; Phase II provides Land Development Code Implementation regulation.

Beach Capital Project Fund (303)

28. New Pass Dredging Budget Amount $4,300,000
(Fund Balance or Bond Proceeds)

Design and dredging of New Pass is planned through this budget line item. This project includes the dredging of the federally authorized navigational channel that will provide a source of cost efficient sand for the southern reaches of Longboat Key. The Town and the City of Sarasota are currently in discussions regarding collaborative efforts similar to the ones the Town and Manatee County have had at Longboat Pass.

29. Longboat Pass Dredging Budget Amount $4,500,000
(Fund Balance or Bond Proceeds)

Design and dredging of Longboat Pass is planned through this budget line item. This project consists of the dredging of the Longboat Pass federally authorized navigational channel as an cost efficient source of sand for the Town's northern beaches. The Joint Coastal Permit application has been submitted to FDEP and is currently under review. This project is consistent with the Town's and Manatee County's Inlet Management Study of Longboat Pass. Manatee County is funding the permit effort; the Town will fund the first dredging of the Pass and all the sand generated from it will be placed on the Longboat Key side of the Pass. Locations anticipated are from Broadway beach access to just north of 360 North Condominium.

30. High Erosion Area Sand Placement Budget Amount $14,491,506
(Fund Balance and Bond Proceeds)

This project encompasses placement of sand along the shoreline that has seen excessive amounts of erosion. These areas are documented by annual shoreline surveys performed by our beach consultants.

31. Beach Maintenance Equipment Budget Amount $5,000
(Fund Balance)

32. Monitoring for Protected Species Budget Amount $260,000
(Fund Balance)

Required environmental monitoring of shore birds and sea turtles in compliance for permit compliance.

Beach Capital Project Fund (303) Continued

33. Beach Monitoring Consultant Budget Amount $100,000
(Fund Balance)

34. Artificial Reef Monitoring Budget Amount $200,000
(Fund Balance)

35. Beach Tilling Budget Amount $40,000
(Fund Balance)

This project includes tilling of beach sand for turtle nesting as a permit condition based on post-construction sand conditions.

36. Post Construction Monitoring Budget Amount $125,000
(Fund Balance)

Includes annual island wide monitoring, aerial photography, north end post construction, permeable adjustable groin monitoring and post construction in accordance with FDEP permit requirements.

37. Sand Search Budget Amount $300,000
(Fund Balance)

Preliminary desk top geo-technical review of offshore sand resources for current and future beach renourishment projects.

38. Islander Groin Maintenance Budget Amount $30,000
(Fund Balance)

Canal Dredging Fund (305)

39. Canal Dredging Program Budget Amount $500,000
(Infrastructure Surtax and Fund Balance)

The Town is set to undergo a comprehensive canal survey and feasibility study in order to determine a systematic dredging and maintenance plan in accordance with regulatory agency permit requirements. The study would provide a more accurate estimate of short term as well as long term planning needs.

Parks & Recreation Capital Fund (306)

40. Bayfront Park Improvements Budget Amount $1,112,968
(Grants, Infrastructure Surtax Fund and Fund Balance)

This is a $3.1 million Town and Sarasota County collaboration to improve of Bayfront Park. The County will contribute an amount not to exceed $2 million or 67% of the Project cost, whichever is less. The Town's share of $1,112,968 is funded by other grants, infrastructure surtax and available fund balance. The project includes shade structures, playground, additional restrooms, paddle sport launch and storage, fishing piers, mangrove walks, open space / play field, dog park, walking paths, bay front pavilions, covered picnic areas, landscape buffer and ADA Beach access.

41. Boardwalk Replacement Budget Amount $10,000
(Grants or Fund Balance)

Replacement of boardwalks throughout the parks and public property.

Building Fund (402)

53. Financial & Community Development Software Budget Amount $50,000
Budgeted in Multiple Funds
(50% Ad Valorem taxes, 33.3% Utility Fund, 16.7% Building Fund)

The Town has budgeted $300,000 toward a new financial accounting and community development software system, of which the Utility Fund will contribute 33.3% of the project and the Building Fund will pay for 16.7%. See project (1) above for more information related to this project.

Utility Capital Fund (404)

42. Financial & Community Development Software Budget Amount $100,000
Budgeted in Multiple Funds
(50% Ad Valorem taxes, 33.3% Utility Fund, 16.7% Building Fund)

The Town has budgeted $300,000 toward a new financial accounting and community development software system, of which the Utility Fund will contribute 33.3% of the project and the Building Fund will pay for 16.7%. See project (1) above for more information related to this project.

Water Division

43. Truck Replacement Budget Amount $35,000
(Funded by Utility Revenues)

44.Jetter and Wellpoint Truck
(Funded by Utility Revenues) Budget Amount $250,000

This budget item will be used to purchase a multi function truck or two trailers, whichever combination proves to be most cost and operations efficient. The jetter, wellpoint, and vacuum truck and appurtenances used for water break, well point installation, faster and safer soil excavation and removal of blocked wastewater pipelines.

45. Meters
(Funded by Utility Revenues) Budget Amount $15,000

Wastewater Division

46. Wastewater Subaqueous Forcemain Replacement Budget Amount $19,000,000
(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 42 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 construction estimates of this major project range from $17 to $25 million. More accurate costs will be established as the design progresses. The Town Commission will make the decision whether to move forward during FY16.

Utility Capital Fund (404)-Continued

47. Rehabilitation of Sewer Lines Budget Amount $600,000
(Funded by Utility Revenues and/or Debt)

This budget item is a continuation of the ongoing sewer pipe rehabilitation project to reduce inflow, chlorides, and maintain the stability of the wastewater collection system. Reduction of chloride levels is required in the Town's wastewater contract with Manatee County.

48. Rehab of Lift Station 2D Budget Amount $300,000
(Funded by Utility Revenues and/or Debt)

Systematic rehabilitation of the wastewater lift stations to extend service life.

49. Minor & Smaller Lift Station Rehabilitation Budget Amount $250,000
(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. The Town has approximately 12 minor lift stations. These lift stations were constructed in the mid 1970's and are in need of rehabilitation to ensure reliability. This project is being performed over several years in a priority order.

50. SCADA Upgrade Budget Amount $200,000
(Funded by Utility Revenues)

The SCADA **(**supervisory control and data acquisition**)** system and programming is over seven years old and requires updates to the hardware and software. SCADA systems play a vital role by providing utilities with valuable knowledge and capabilities that are key to primary business functions.

51. Wetwell & Manhole Repair Budget Amount $75,000
(Funded by Utility Revenues)

Systematic repair and rehabilitation for manholes and wetwells on an as needed basis.

52. Lift Station Pumps Budget Amount $45,000
(Funded by Utility Revenues)

AD VALOREM TAX SUMMARY
FISCAL YEAR 2015 - 2016

	Final FY 2014	Final FY 2015	July Certified FY 2016
Sarasota County	3,400,782,934	3,558,297,887	3,724,103,778
Manatee County	1,297,409,359	1,375,400,033	1,472,367,037
Total Ad Valorem Value	$4,698,192,293	$4,933,697,920	$5,196,470,815
GENERAL FUND TAXES			
General Tax Millage	**2.0760**	**2.1763**	**2.1300**
Taxes Collectible	$9,454,727	$10,409,124	$10,680,620
GENERAL OBLIGATION DEBT SERVICE			
G.O. Millage	**0.0560**	**0.0605**	**0.0576**
G.O. Facility Bonds	$255,041	$289,295	$288,653
DISTRICT A			
AD VALOREM VALUE			
Sarasota County	2,002,653,498	2,059,510,724	2,253,885,193
Manatee County	727,675,955	732,685,510	828,760,845
Total Ad Valorem Value	$2,730,329,453	$2,792,196,234	$3,082,646,038
DEBT SERVICE TAXES			
Beach Bond Millage	**0.0000**	**0.8500**	**0.8328**
Taxes Collectible	$0	$2,423,312	$2,464,574
DISTRICT B			
AD VALOREM VALUE			
Sarasota County	1,298,759,566	1,340,693,073	1,470,218,585
Manatee County	548,497,172	566,814,816	643,606,192
Total Ad Valorem Value	$1,847,256,738	$1,907,507,889	$2,113,824,777
DEBT SERVICE TAXES			
Beach Bond Millage	**0.0000**	**0.2125**	**0.2082**
Taxes Collectible	$0	$418,882	$422,501

TOWN OF LONGBOAT KEY
FISCAL YEAR 2015 - 2016
LONGBOAT KEY'S TOTAL TAX BURDEN
(Based on Tentatively Adopted Millage Rates)

DESCRIPTION	MILLAGE RATE MANATEE COUNTY	* TAXES MANATEE COUNTY	MILLAGE RATE SARASOTA COUNTY	* TAXES SARASOTA COUNTY
County Government	6.4046	$ 9,429,922	3.1983	$ 11,910,801
Schools	7.2670	10,699,691	7.7360	28,809,667
Mosquito district	0.1222	179,923	0.0471	175,405
WCIND	0.0394	58,011	0.0394	146,730
Water Management	0.3488	513,562	0.3488	1,298,967
Hospital	-	-	1.0525	3,919,619
County Debt Service	0.0280	41,226	0.1458	542,974
	14.2100	$ 20,922,335	12.5679	$ 46,804,163
LONGBOAT KEY-DISTRICT A				
Operating	2.1300	$ 1,765,261	2.1300	$ 4,800,775
Debt Service	0.8904	737,929	0.8904	2,006,859
	3.0204	$ 2,503,190	3.0204	$ 6,807,634
LONGBOAT KEY-DISTRICT B				
Operating	2.1300	$ 1,370,881	2.1300	$ 3,131,566
Debt Service	0.2658	171,071	0.2658	390,784
	2.3958	$ 1,541,952	2.3958	$ 3,522,350

* Taxes shown do not have the discount (3.5%) applied as shown in the Tentatively Adopted Budget document.

2015-16 TENTATIVELY ADOPTED BUDGET
ACCOUNT DETAIL

TABLE OF CONTENTS

GENERAL FUND

General Fund Revenues 29
Town Commission 31
Town Attorney 31
Town Manager 31
Town Clerk 32
Finance / Purchasing. 32
Information Technology 33
Human Resources 33
Municipal Buildings 34
Police 34
Fire/Rescue 35
Emergency Management 36
Public Works Administration 37
Parks 37
Planning and Zoning 38
Recreation Center 39
Streets 40
General Services 41
Capital Outlay 42

OTHER FUNDS

Summary of Other Major Funds 43

Special Revenue Funds
- Road and Bridge Fund 48
- Infrastructure Surtax 49
- Tourist Development Tax 50
- Tree Replacement Fund 50
- Police Education Fund 51
- Law Enforcement Trust Fund 51
- Tennis Center Fund 52

Debt Service Funds
- Beach Bond 54
- Facility Improvements Bond 55

Capital Project Funds
- Streets Capital Projects 56
- Land Acquisition 57
- Beach Capital Projects 58
- Canal Dredging 60
- Parks and Recreation 61

Enterprise Funds
- Utility Operations Fund 62
- Utility Capital Projects 65
- Building Fund 67

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.0900.311.1001	Ad Valorem Taxes / Sarasota County	6,189,461	6,000,416	6,850,851	7,518,170	7,518,170	7,654,380	136,210	1.8%
001.0900.311.1002	Ad Valorem Taxes / Manatee County	2,271,968	2,326,858	2,601,834	2,890,954	2,890,954	3,026,240	135,286	4.7%
	PROPERTY TAXES	**8,461,429**	**8,327,274**	**9,452,685**	**10,409,124**	**10,409,124**	**10,680,620**	**271,496**	**2.6%**
001.0900.312.5101	Casualty Ins Prem Tax/Fire Pension	274,616	269,819	-	-	-	-	-	0.0%
001.0900.312.5201	Casualty Ins Prem Tx/Police Pension	77,700	77,298	81,017	-	-	-	-	0.0%
001.0900.312.1104	Tourist Dev. Tax - Beach Maint.			64,826	-	-	-	-	0.0%
001.0900.321.0001	Local Business Tax	151,357	155,089	148,767	156,000	156,000	152,000	(4,000)	(2.6%)
	OTHER TAXES	**503,673**	**502,206**	**294,610**	**156,000**	**156,000**	**152,000**	**(4,000)**	**(2.6%)**
001.0900.313.1000	Franchise Fees / Electricity	843,299	752,764	900,863	839,000	839,000	880,000	41,000	4.9%
001.0900.313.4000	Franchise Fees / Gas	34,301	38,623	37,466	38,000	38,000	39,000	1,000	2.6%
001.0900.313.7000	Franchise Fees / Solid Waste	19,115	20,639	19,787	19,000	19,000	19,500	500	2.6%
	FRANCHISE FEES	**896,715**	**812,026**	**958,116**	**896,000**	**896,000**	**938,500**	**42,500**	**4.7%**
001.0900.322.0005	Permits / Sign	5,860	6,575	8,695	6,000	6,000	7,000	1,000	16.7%
001.0900.335.1400	Mobile Home Licenses	491	852	600	500	500	600	100	20.0%
001.0900.335.1500	Alcoholic Beverage Licenses	10,235	9,649	9,958	10,000	10,000	10,000	-	0.0%
001.0900.338.9001	Boat Registrations / Sarasota Cnty	3,732	3,832	3,495	4,000	4,000	3,600	(400)	(10.0%)
001.0900.322.0006	Fire Prevention Permit & Inspection	7,998	4,950	10,903	5,000	5,000	8,000	3,000	60.0%
001.0900.329.0001	Permits / Miscellaneous	3,655	1,900	2,935	2,000	2,000	2,000	-	0.0%
	LICENSES AND PERMITS	**31,971**	**27,758**	**36,586**	**27,500**	**27,500**	**31,200**	**3,700**	**13.5%**
001.0900.335.1201	St Rev Sharing / Sales Tax	130,167	129,124	134,144	130,000	130,000	134,900	4,900	3.8%
001.0900.335.1205	St Rev Sharing / Communications Tax	612,738	570,126	587,946	575,000	575,000	552,000	(23,000)	(4.0%)
001.0900.335.1810	Local Govt 1/2 Cent Sales Tax	457,187	488,367	522,507	538,000	538,000	535,000	(3,000)	(0.6%)
001.0900.338.9002	Manatee Interlocal / Marine Patrol	30,000	-	-	-	-	-	-	0.0%
	INTERGOVERNMENTAL	**1,230,092**	**1,187,617**	**1,244,597**	**1,243,000**	**1,243,000**	**1,221,900**	**(21,100)**	**(1.7%)**
001.0900.341.2000	Zoning Fees / Petitions	64,529	6,255	14,678	30,000	30,000	30,000	-	0.0%
001.0900.341.2002	Building Review Fees	58	-	-	-	-	-	-	0.0%
001.0900.341.2003	Staff Reveiw Fees	1,500	-	-	-	-	-	-	0.0%
001.0900.335.2301	Firefighters Supplmental Comp	16,609	20,364	17,930	17,280	17,280	17,980	700	4.1%
001.0900.341.9001	Lien Search Fee	-	-	4,260	6,000	6,000	9,000	3,000	50.0%
001.0900.342.5000	Fire Inspection Fees	51,462	28,752	27,375	28,000	28,000	28,000	-	0.0%
001.0900.342.5002	Re-Inspection Fees	-	-	-	500	500	-	(500)	(100.0%)
001.0900.342.6001	Emergency Medical Service Fees	191,514	204,218	208,530	200,000	200,000	230,000	30,000	15.0%
001.0900.347.2001	Rec Ctr / Registrations/Fees	15,560	13,988	13,613	16,000	16,000	14,300	(1,700)	(10.6%)
001.0900.347.2002	Rec Ctr / Memberships	3,189	2,440	2,403	3,000	3,000	3,200	200	6.7%
001.0900.362.0001	Rent / 4110 Gulf Of Mexico	8,500	11,200	11,750	5,000	5,000	-	(5,000)	(100.0%)
	CHARGES FOR SERVICES	**352,921**	**287,217**	**300,539**	**305,780**	**305,780**	**332,480**	**26,700**	**8.7%**
001.0900.347.2101	Tennis Ctr / Yearly-Family/Res	58,697	68,806	58,665	-	-	-	-	0.0%
001.0900.347.2103	Tennis Ctr / Yearly-Single/Res	106,870	118,355	114,194	-	-	-	-	0.0%
001.0900.347.2105	Tennis Ctr / Script Cards	25,622	26,946	30,339	-	-	-	-	0.0%
001.0900.347.2106	Tennis Ctr / Walk-On Play	17,483	19,528	19,839	-	-	-	-	0.0%
001.0900.347.2107	Tennis Ctr / Lessons	132,838	151,249	153,788	-	-	-	-	0.0%
001.0900.347.2108	Tennis Ctr / Tournament/Spec Events	15,904	20,031	24,083	-	-	-	-	0.0%
001.0900.366.9004	Contribution Private Organization	-	-	-	-	-	-	-	0.0%
001.0900.369.9101	Misc Rev / Tennis Ctr Vend Machine	1,752	4,087	4,329	-	-	-	-	0.0%
001.0900.369.9102	Misc Rev / Tennis Ctr Merch Sales	110,611	118,371	137,274	-	-	-	-	0.0%
001.0900.369.9103	Misc Rev / Tennis Ctr Miscellaneous	375	303	300	-	-	-	-	0.0%
	TENNIS REVENUES	**470,152**	**527,676**	**542,811**	**-**	**-**	**-**	**-**	**0.0%**

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.0900.331.5001	Fed Grants / FEMA	-	9,242	-	-	-	-	-	0.0%
001.0900.331.5002	Fed Grants / Dept Of Justice	-	-	-	-	-	-	-	0.0%
001.0900.331.5003	Fed Grants / Dept Homeland Security	79,521	2,550	-	-	-	-	-	0.0%
001.0900.337.2001	Othr Grants / Sarasota/Manatee Ems	1,357	1,461	-	-	-	-	-	0.0%
001.0900.337.2002	Othr Grants / WCIND - Police Patrol	216,740	135,661	94,417	47,669	47,669	65,000	17,331	36.4%
001.0900.337.2003	Othr Grants / WCIND - Fire Equipment	-	-	-	10,000	10,000	13,600	3,600	36.0%
001.0900.334.6101	St Grants / FL Dept Of Health	14,466	-	-	-	-	-	-	0.0%
	GRANTS	**312,084**	**148,914**	**94,417**	**57,669**	**57,669**	**78,600**	**20,931**	**36.3%**
001.0900.351.1001	Court Fines / Sarasota County	2,336	2,792	2,558	2,000	2,000	2,500	500	25.0%
001.0900.351.1002	Court Fines / Manatee County	1,941	1,408	2,109	1,600	1,600	1,800	200	12.5%
001.0900.354.0001	Violations / Fire Alarm Ordinance	350	200	700	200	200	500	300	150.0%
001.0900.354.0002	Violations / Handicap Fines	-	100	100	100	100	100	-	0.0%
001.0900.354.0003	Violations / Local Ordinances Misc	5,786	9,867	3,493	7,000	7,000	5,000	(2,000)	(28.6%)
001.0900.359.0001	Other Fines / Police Parking Fines	570	870	2,790	1,000	1,000	2,000	1,000	100.0%
001.0900.359.0002	Othr Fines/Candidate Late Filing	-	-	50	-	-	50	50	100.0%
001.0900.359.0003	Other Fines / Tag Seizure	-	-	150	-	-	150	150	100.0%
001.0900.341.3000	Copies / Maps / Ordinances / Etc	940	803	568	1,000	1,000	1,000	-	0.0%
001.0900.349.0001	Firefighters Union Adm Fee	300	300	300	150	150	300	150	100.0%
001.0900.364.4100	Sale Of Fixed Assets	42,650	57,305	29,363	-	-	7,500	7,500	100.0%
001.0900.364.4200	Insurance Proceeds	-	10,009	1,098	-	-	-	-	0.0%
001.0900.366.9001	Contribution Private Organization	-	-	182,074	247,063	247,063	249,697	2,634	1.1%
001.0900.366.9003	Contribution Private Org / Rec Ctr	-	-	-	-	-	1,500	1,500	100.0%
001.0900.369.3000	Refund Of Prior Year Expenditures	718	14,964	6,338	-	-	-	-	0.0%
001.0900.369.3002	Settlements / BP Oil	-	-	-	-	-	-	-	0.0%
001.0900.369.9001	Misc Rev / Workers Comp Reimburse	2,612	23,858	22,573	6,000	6,000	-	(6,000)	(100.0%)
001.0900.369.9002	Misc Rev / Police Dept	517	277	269	200	200	400	200	100.0%
001.0900.369.9003	Misc Rev / Other	4,360	10,403	7,392	3,500	3,500	4,500	1,000	28.6%
001.0900.369.9006	Misc Rev / Vending Machine	534	487	344	550	550	500	(50)	(9.1%)
001.0900.369.9008	Misc Rev / Tree Replacement 98.06	-	-	-	-	-	-	-	0.0%
001.0900.369.9014	Misc Rev / Rec Ctr Rental	3,685	1,898	2,330	4,000	4,000	2,000	(2,000)	(50.0%)
001.0900.369.9016	Misc Rev / P-card Rebate	3,685	1,898	15,157	15,000	15,000	15,000	-	0.0%
001.0900.369.9017	Misc Rev / Recycling Rebate	14,087	13,002	-	-	-	8,000	8,000	100.0%
	FINES AND MISCELLANEOUS	**85,071**	**150,441**	**279,756**	**289,363**	**289,363**	**302,497**	**13,134**	**4.5%**
001.0900.361.1000	Interest On Investments	46,847	23,800	59,203	25,000	25,000	25,000	-	0.0%
001.0900.361.1001	Gain Loss On Sale Of Investments	(24,233)	(12,275)	7,013	-	-	-	-	0.0%
001.0900.361.3201	Interest / Sarasota Tax Collector	485	456	-	500	500	500	-	0.0%
001.0900.361.3202	Interest / Manatee Tax Collector	-	-	-	-	-	-	-	0.0%
	INCOME ON INVESTMENTS	**23,099**	**11,981**	**66,216**	**25,500**	**25,500**	**25,500**	**-**	**0.0%**
	TOTAL REVENUES	**12,367,207**	**11,983,110**	**13,270,333**	**13,409,936**	**13,409,936**	**13,763,297**	**353,361**	**2.9%**
001.0900.381.0101	If Transfer / Road & Bridge	507,800	762,000	797,004	700,000	700,000	600,000	(100,000)	(14.3%)
001.0900.381.0102	If Transfer / Infrastructure Surtax	120,000	718,063	-	-	-	-	-	0.0%
001.0900.381.0104	If Transfer / Tourist Development	-	-	-	-	-	-	-	0.0%
001.0900.381.0205	If Transfer / G.O. Sewer Bond	-	-	9,305	-	-	-	-	0.0%
001.0900.382.0401	If Transfer / Utility Fund	999,305	997,605	1,018,855	1,018,855	1,018,855	872,500	(146,355)	(14.4%)
001.0900.382.0402	If Transfer / Building Fund	265,500	265,000	365,000	365,000	365,000	383,000	18,000	4.9%
	TOTAL TRANSFERS	**1,892,605**	**2,742,668**	**2,190,164**	**2,083,855**	**2,083,855**	**1,855,500**	**(228,355)**	**(11.0%)**
	GRAND TOTAL REVENUES AND TRANSFERS	**14,259,812**	**14,725,778**	**15,460,497**	**15,493,791**	**15,493,791**	**15,618,797**	**125,006**	**0.8%**

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
TOWN COMMISSION									
001.1000.511.4001	Travel / Conference / Training	11,033	5,990	4,406	12,000	12,000	11,000	(1,000)	(8.3%)
001.1000.511.4101	Communications	9,932	6,533	5,226	8,000	8,000	8,000	-	0.0%
001.1000.511.4201	Postage And Freight	175	718	842	500	500	842	342	68.4%
001.1000.511.4401	Rental / Building	386	394	512	350	350	512	162	46.3%
001.1000.511.4605	R/M Other Equipment	-	167	-	-	-	-	-	0.0%
001.1000.511.4701	Printing And Forms	86	-	172	400	400	172	(228)	(57.0%)
001.1000.511.4702	Duplication Costs	-	-	2,000	2,000	2,000	2,000	-	0.0%
001.1000.511.4902	Miscellaneous	1,924	1,692	3,171	4,332	4,332	4,000	(332)	(7.7%)
001.1000.511.5101	Office Supplies	1,556	2,285	1,969	1,500	1,500	1,969	469	31.3%
001.1000.511.5210	Small Tools & Minor Equipment	4,410	200	-	-	-	-	-	0.0%
001.1000.511.5401	Bks/Publications/Subscrip/Memb Dues	2,221	1,992	1,884	2,550	2,550	2,550	-	0.0%
	TOTAL TOWN COMMISSION	**31,723**	**19,971**	**20,182**	**31,632**	**31,632**	**31,045**	**(587)**	**(1.9%)**
TOWN ATTORNEY									
001.1100.514.3102	Contractual Services / Legal	235,585	242,938	180,870	250,000	250,000	250,000	-	0.0%
001.1100.514.3105	Misc Legal Expenses	11,982	8,332	-	15,000	15,000	-	(15,000)	(100.0%)
001.1100.514.3108	Town Attorney / Litigation	53,854	42,377	77,142	47,000	47,000	61,000	14,000	29.8%
001.1100.514.4702	Duplication Costs	-	-	121					
001.1100.514.5401	Bks/Publications/Subscrip/Memb Dues	3,418	2,100	-	3,000	3,000	-	(3,000)	(100.0%)
	TOTAL TOWN ATTORNEY	**304,839**	**295,747**	**258,133**	**315,000**	**315,000**	**311,000**	**(4,000)**	**(1.3%)**
OTHER ATTORNEYS									
001.1100.514.3106	Other Attorneys	29,634	72,292	89,533	57,000	57,000	70,000	13,000	22.8%
	TOTAL OTHER ATTORNEYS	**29,634**	**72,292**	**89,533**	**57,000**	**57,000**	**70,000**	**13,000**	**22.8%**
TOWN MANAGER									
001.1200.512.1101	Wages / Executive	174,360	233,847	237,991	237,453	237,453	251,152	13,699	5.8%
001.1200.512.1112	Wages / Supplemental Compensation	2,353	-	-	-	-	-	-	0.0%
001.1200.512.1201	Wages / Regular	76,236	77,580	79,090	78,874	78,874	81,390	2,516	3.2%
001.1200.512.1209	Wages / Severence	-	-	-	-	-	-	-	0.0%
001.1200.512.1302	Wages / Temporary	1,125	967	781	1,250	1,250	1,250	-	0.0%
001.1200.512.2101	Fica Taxes	17,213	19,363	19,946	20,388	20,388	21,722	1,334	6.5%
001.1200.512.2201	Pension	-	21,669	18,099	11,734	11,734	8,413	(3,321)	(28.3%)
001.1200.512.2203	Town Contrib Salary Savings / 401K	2,387	4,790	5,822	4,090	4,090	4,576	486	11.9%
001.1200.512.2204	Town Contrib Def Comp / Icma 401-A	40,771	44,404	53,852	53,852	53,852	56,447	2,595	4.8%
001.1200.512.2301	Insurance / Medical	22,871	24,341	31,312	20,728	20,728	35,530	14,802	71.4%
001.1200.512.2302	Insurance / Disability	-	-	1,557	1,518	1,518	2,029	511	33.7%
001.1200.512.2304	Insurance / Life	1,857	1,834	2,026	1,963	1,963	3,179	1,216	61.9%
001.1200.512.2401	Workers Compensation	708	449	579	699	699	567	(132)	(18.9%)
	PERSONNEL SERVICES	**339,881**	**429,244**	**451,055**	**432,549**	**432,549**	**466,255**	**33,706**	**7.8%**
001.1200.512.3104	Prof Services / Other	1,400	1,100	-	-	-	-	-	0.0%
001.1200.512.4001	Travel / Conference / Training	3,320	4,684	1,109	2,430	2,430	3,000	570	23.5%
001.1200.512.4002	Car Allowance	2,000	462	-	-	-	-	-	0.0%
001.1200.512.4101	Communications	6,284	5,825	6,225	4,150	4,150	6,225	2,075	50.0%
001.1200.512.4102	Cell Phone Allowance	-	-	138	1,800	1,800	900	(900)	(50.0%)
001.1200.512.4201	Postage And Freight	29	304	171	250	250	250	-	0.0%
001.1200.512.4401	Rental / Building	205	185	248	200	200	248	48	24.0%
001.1200.512.4603	R/M Automotive Equipment	335	-	-	500	500	500	-	0.0%
001.1200.512.4701	Printing And Forms	105	105	-	-	-	-	-	0.0%
001.1200.512.4902	Miscellaneous	293	-	20	75	75	20	(55)	(73.3%)
001.1200.512.5101	Office Supplies	551	1,117	357	400	400	675	275	68.8%
001.1200.512.5204	Fuel And Oil	373	157	363	100	100	363	263	263.0%
001.1200.512.5210	Small Tools & Minor Equipment	630	-	200	-	-	-	-	0.0%
001.1200.512.5401	Bks/Publications/Subscrip/Memb Dues	1,996	2,260	3,842	3,500	3,500	4,842	1,342	38.3%
	OPERATING EXPENSES	**17,521**	**16,199**	**12,673**	**13,405**	**13,405**	**17,023**	**3,618**	**27.0%**
	TOTAL TOWN MANAGER	**357,402**	**445,443**	**463,728**	**445,954**	**445,954**	**483,278**	**37,324**	**8.4%**

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
TOWN CLERK									
001.1300.512.1101	Wages / Executive	85,475	90,195	88,622	88,379	88,379	91,208	2,829	3.2%
001.1300.512.1201	Wages / Regular	92,285	74,615	86,533	94,073	94,073	102,146	8,073	8.6%
001.1300.512.1302	Wages / Temporary	3,723	16,817	3,935	2,000	2,000	2,000	-	0.0%
001.1300.512.1402	Wages / Overtime	72	403	706	750	750	750	-	0.0%
001.1300.512.2101	Fica Taxes	13,599	13,693	13,536	14,168	14,168	15,002	834	5.9%
001.1300.512.2201	Pension	-	36,888	18,420	32,313	32,313	30,296	(2,017)	(6.2%)
001.1300.512.2203	Town Contrib Salary Savings / 401-K	5,189	4,841	4,304	4,305	4,305	4,602	297	6.9%
001.1300.512.2204	Town Contrib Def Comp / Icma 401-A	13,408	14,376	19,621	19,034	19,034	19,717	683	3.6%
001.1300.512.2301	Insurance / Medical	17,485	15,075	12,139	12,709	12,709	13,095	386	3.0%
001.1300.512.2302	Insurance / Disability	-	-	628	685	685	904	219	32.0%
001.1300.512.2304	Insurance / Life	543	477	397	418	418	682	264	63.2%
001.1300.512.2401	Workers Compensation	496	313	345	408	408	326	(82)	(20.1%)
	PERSONNEL SERVICES	**232,275**	**267,693**	**249,186**	**269,242**	**269,242**	**280,728**	**11,486**	**4.3%**
001.1300.512.3104	Prof Services / Other	12,369	12,384	16,206	19,000	19,000	25,800	6,800	35.8%
001.1300.512.4001	Travel / Conference / Training	1,363	2,164	1,163	2,072	2,072	3,712	1,640	79.2%
001.1300.512.4002	Car Allowance	2,000	462	-	-	-	-	-	0.0%
001.1300.512.4101	Communications	2,487	2,416	2,382	2,000	2,000	2,382	382	19.1%
001.1300.512.4201	Postage And Freight	2,877	3,029	2,667	2,500	2,500	2,667	167	6.7%
001.1300.512.4401	Rental / Building	11	12	29	-	-	529	529	100.0%
001.1300.512.4605	R/M Other Equipment	-	-	180	200	200	180	(20)	(10.0%)
001.1300.512.4701	Printing And Forms	4,892	8,969	9,387	7,500	7,500	9,387	1,887	25.2%
001.1300.512.4902	Miscellaneous	78	-	510	-	-	510	510	100.0%
001.1300.512.4903	Advertising	37,436	25,598	32,479	35,812	35,812	40,000	4,188	11.7%
001.1300.512.5101	Office Supplies	1,084	920	607	1,000	1,000	607	(393)	(39.3%)
001.1300.512.5208	Misc Operating Supplies	-	-	-	100	100	-	(100)	(100.0%)
001.1300.512.5210	Small Tools And Minor Equipment	-	72	-	-	-	-	-	0.0%
001.1300.512.5401	Bks/Publications/Subscrip/Memb Dues	575	730	713	520	520	713	193	37.1%
	OPERATING EXPENSES	**65,172**	**56,756**	**66,323**	**70,704**	**70,704**	**86,487**	**15,783**	**22.3%**
	TOTAL TOWN CLERK	**297,447**	**324,449**	**315,509**	**339,946**	**339,946**	**367,215**	**27,269**	**8.0%**
FINANCE									
001.1400.513.1101	Wages / Executive	100,252	69,648	95,275	95,014	95,014	99,937	4,923	5.2%
001.1400.513.1209	Severance	-	23,184	-	-	-	-	-	0.0%
001.1400.513.1201	Wages / Regular	275,694	311,662	249,559	249,683	254,783	283,211	33,528	13.4%
001.1400.513.1302	Wages / Temporary	191	940	4,174	200	13,200	-	(200)	(100.0%)
001.1400.513.1402	Wages / Overtime	-	-	377	-	-	-	-	0.0%
001.1400.513.2101	Fica Taxes	27,828	30,046	25,747	26,385	27,770	29,311	2,926	11.1%
001.1400.513.2201	Pension	-	108,144	49,622	92,942	92,942	98,706	5,764	6.2%
001.1400.513.2203	Town Contrib Salary Savings / 401-K	7,408	8,001	3,287	3,399	3,399	6,205	2,806	82.6%
001.1400.513.2204	Town Contrib Def Comp / Icma 401-A	15,755	11,114	38,107	37,674	38,133	39,770	2,096	5.6%
001.1400.513.2301	Insurance / Medical	54,986	52,503	54,370	56,750	56,750	49,861	(6,889)	(12.1%)
001.1400.513.2302	Insurance / Disability	-	-	1,503	1,655	1,655	2,230	575	34.7%
001.1400.513.2304	Insurance / Life	1,112	800	913	1,009	1,009	1,690	681	67.5%
001.1400.513.2401	Workers Compensation	1,001	630	658	759	759	648	(111)	(14.6%)
	PERSONNEL SERVICES	**484,227**	**616,672**	**523,592**	**565,470**	**585,414**	**611,569**	**46,099**	**8.2%**
001.1400.513.3104	Prof Services / Other	585	5,435	6,863	440	440	640	200	45.5%
001.1400.513.4001	Travel / Conference / Training	3,517	1,399	3,327	3,455	3,455	4,500	1,045	30.2%
001.1400.513.4002	Car Allowance	2,000	462	-	-	-	-	-	0.0%
001.1400.513.4101	Communications	3,094	2,862	2,645	2,500	2,500	2,645	145	5.8%
001.1400.513.4102	Cell Phone Allowance	-	-	231	1,500	1,500	1,500	-	0.0%
001.1400.513.4103	Insurance Opt Out Allowance	-	-	593	1,000	1,000	1,000	-	0.0%
001.1400.513.4201	Postage And Freight	2,120	1,859	1,452	2,100	2,100	1,452	(648)	(30.9%)

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.1400.513.4401	Rental / Building	402	436	1,190	400	400	1,200	800	200.0%
001.1400.513.4605	R/M Other Equipment	110	-	-	75	75	-	(75)	(100.0%)
001.1400.513.4701	Printing And Forms	306	617	132	200	200	200	-	0.0%
001.1400.513.4902	Miscellaneous	79	127	288	300	300	200	(100)	(33.3%)
001.1400.513.4903	Advertising	2,252	1,093	995	400	400	800	400	100.0%
001.1400.513.5101	Office Supplies	1,082	1,320	1,176	850	850	900	50	5.9%
001.1400.513.5210	Small Tools And Minor Equipment	244	297	-	-	-	-	-	0.0%
001.1400.513.5401	Bks/Publications/Subscrip/Memb Dues	1,768	797	1,260	1,300	1,300	1,260	(40)	(3.1%)
	OPERATING EXPENSES	**17,559**	**16,704**	**20,152**	**14,520**	**14,520**	**16,297**	**1,777**	**12.2%**
	TOTAL FINANCE DEPT (PURCHASING)	**501,786**	**633,376**	**543,744**	**579,990**	**599,934**	**627,866**	**47,876**	**8.3%**
INFORMATION TECHNOLOGY									
001.1500.519.1101	Wages / Executive	109,622	113,460	117,620	112,965	112,965	100,984	(11,981)	(10.6%)
001.1500.519.1201	Wages / Regular	182,719	175,396	188,660	196,165	196,165	113,818	(82,347)	(42.0%)
001.1500.519.1402	Wages / Overtime	11	210	641	500	500	500	-	0.0%
001.1500.519.2101	Fica Taxes	21,886	21,855	22,606	23,687	23,687	16,471	(7,216)	(30.5%)
001.1500.519.2201	Pension	-	59,867	25,881	39,849	39,849	42,321	2,472	6.2%
001.1500.519.2203	Town Contrib Salary Savings / 401-K	8,446	7,959	5,470	5,336	5,336	4,237	(1,099)	(20.6%)
001.1500.519.2204	Town Contrib Def Comp / Icma 401-A	17,229	18,085	35,777	35,729	35,729	19,332	(16,397)	(45.9%)
001.1500.519.2301	Insurance / Medical	34,146	31,791	43,322	47,318	47,318	43,139	(4,179)	(8.8%)
001.1500.519.2302	Insurance / Disability	-	-	1,318	1,484	1,484	1,310	(174)	(11.7%)
001.1500.519.2304	Insurance / Life	909	678	776	899	899	989	90	10.0%
001.1500.519.2401	Workers Compensation	839	554	548	681	681	366	(315)	(46.3%)
	PERSONNEL SERVICES	**375,807**	**429,855**	**442,619**	**464,613**	**464,613**	**343,467**	**(121,146)**	**(26.1%)**
001.1500.519.3104	Prof Services / Other	137,252	143,954	133,201	135,000	135,000	135,000	-	0.0%
001.1500.519.4001	Travel / Conference / Training	2,684	3,422	4,665	4,505	10,505	15,479	10,974	243.6%
001.1500.519.4002	Car Allowance	2,171	597	340	250	250	340	90	36.0%
001.1500.519.4101	Communications	22,168	28,472	32,868	30,000	30,000	30,000	-	0.0%
001.1500.519.4102	Cell Phone Allowance	-	-	-	4,550	4,550	900	(3,650)	(80.2%)
001.1500.519.4201	Postage And Freight	11	16	4	18	18	4	(14)	(77.8%)
001.1500.519.4401	Rental / Building	1,062	1,061	1,093	2,000	2,000	5,693	3,693	184.7%
001.1500.519.4605	R/M Other Equipment	27,388	53,680	45,241	43,500	37,500	25,241	(18,259)	(42.0%)
001.1500.519.4701	Printing And Forms	4,486	4,575	1,897	675	675	675	-	0.0%
001.1500.519.4702	Duplication Costs	-	-	-	25	25	-	(25)	(100.0%)
001.1500.519.4902	Miscellaneous	246	11	-	-	-	-	-	0.0%
001.1500.519.4903	Advertising	-	363	823	-	-	-	-	0.0%
001.1500.519.5101	Office Supplies	226	138	-	250	250	250	-	0.0%
001.1500.519.5208	Misc Operating Supplies	1,270	473	300	1,700	1,700	1,400	(300)	(17.6%)
001.1500.519.5210	Small Tools And Minor Equipment	21,156	25,344	28,071	25,400	25,400	17,000	(8,400)	(33.1%)
001.1500.519.5212	Computer Software	5,376	8,935	10,583	8,000	8,000	8,000	-	0.0%
001.1500.519.5401	Bks/Publications/Subscrip/Memb Dues	175	175	1,504	250	250	604	354	141.6%
	OPERATING EXPENSES	**225,671**	**271,216**	**260,590**	**256,123**	**256,123**	**240,586**	**(15,537)**	**(6.1%)**
	TOTAL INFORMATION TECHNOLOGY	**601,478**	**701,071**	**703,209**	**720,736**	**720,736**	**584,053**	**(136,683)**	**(19.0%)**
HUMAN RESOURCES									
001.1600.513.1201	Wages / Regular	71,698	71,287	72,291	72,093	72,093	75,338	3,245	4.5%
001.1600.513.2101	Fica Taxes	5,542	5,495	5,402	5,515	5,515	5,763	248	4.5%
001.1600.513.2201	Pension	-	-	-	13,037	13,037	16,024	2,987	22.9%
001.1600.513.2203	Town Contrib Salary Savings	1,333	2,131	2,163	2,163	2,163	2,260	97	4.5%
001.1600.513.2204	Town Contrib Def Comp / Icma 401-A	11,199	11,367	11,830	11,535	11,535	12,054	519	4.5%
001.1600.513.2301	Insurance / Medical	-	-	11,318	11,578	11,578	15,272	3,694	31.9%
001.1600.513.2302	Insurance / Disability	-	-	317	346	346	460	114	32.9%
001.1600.513.2304	Insurance / Life	218	193	201	212	212	348	136	64.2%

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.1600.513.2401	Workers Compensation	195	122	125	159	159	128	(31)	(19.5%)
	PERSONNEL SERVICES	**90,185**	**90,595**	**103,647**	**116,638**	**116,638**	**127,647**	**11,009**	**9.4%**
001.1600.513.3104	Prof Service / Other	12,440	14,425	13,098	9,500	9,500	12,250	2,750	28.9%
001.1600.513.4001	Travel / Conference / Training	210	274	523	1,000	1,000	1,799	799	79.9%
001.1600.513.4002	Car Allowance	274	-	-	400	400	400	-	0.0%
001.1600.513.4101	Communications	2,334	1,916	1,917	1,150	1,150	1,917	767	66.7%
001.1600.513.4102	Cell Phone Allowance	-	-	-	600	600	-	(600)	(100.0%)
001.1600.513.4103	Insurance Opt Out Allowance	1,000	1,000	-	-	-	-	-	0.0%
001.1600.513.4201	Postage And Freight	101	151	78	200	200	150	(50)	(25.0%)
001.1600.513.4401	Rental / Building	176	79	197	-	-	197	197	100.0%
001.1600.513.4701	Printing And Forms	-	-	-	200	200	200	-	0.0%
001.1600.513.4902	Miscellaneous	335	252	-	150	150	150	-	0.0%
001.1600.513.4903	Advertising	272	1,040	25	1,500	1,500	1,525	25	1.7%
001.1600.513.5101	Office Supplies	211	62	399	200	200	399	199	99.5%
001.1600.513.5210	Small Tools And Minor Equipment	200	-	222	-	-	-	-	0.0%
001.1600.513.5401	Bks/Publications/Subscrip/Memb Dues	260	180	185	330	330	370	40	12.1%
	OPERATING EXPENSES	**17,813**	**19,379**	**16,644**	**15,230**	**15,230**	**19,357**	**4,127**	**27.1%**
	TOTAL HUMAN RESOURCES	**107,998**	**109,974**	**120,291**	**131,868**	**131,868**	**147,004**	**15,136**	**11.5%**
MUNICIPAL									
001.1700.519.2201	Pension	-	-	-	5,316	5,316	5,646	330	6.2%
	PERSONNEL SERVICES	**-**	**-**	**-**	**5,316**	**5,316**	**5,646**	**330**	**6.2%**
001.1700.519.4301	Electricity	26,124	24,957	26,708	29,000	29,000	26,708	(2,292)	(7.9%)
001.1700.519.4302	Water	9,788	8,453	6,791	9,150	9,150	8,324	(826)	(9.0%)
001.1700.519.4402	Rental Equipment	-	-	150	-	-	150	150	100.0%
001.1700.519.4601	R/M Buildings	230	25,983	19,490	22,366	22,366	19,490	(2,876)	(12.9%)
001.1700.519.4602	R/M Grounds	1,472	570	871	2,500	2,500	2,371	(129)	(5.2%)
001.1700.519.4605	R/M Other Equipment	7,167	10,698	4,722	15,525	15,525	14,722	(803)	(5.2%)
001.1700.519.4608	R/M Buildings - Contractual	28,735	33,530	31,566	30,000	30,000	31,566	1,566	5.2%
001.1700.519.4902	Miscellaneous	495	258	125	700	700	125	(575)	(82.1%)
	OPERATING EXPENSES	74,011	104,449	90,423	109,241	109,241	103,456	(5,785)	(5.3%)
	TOTAL MUNICIPAL BUILDINGS	**74,011**	**104,449**	**90,423**	**114,557**	**114,557**	**109,102**	**(5,455)**	**(4.8%)**
POLICE									
001.1900.521.1101	Wages / Executive	127,546	91,742	92,960	92,706	92,706	95,493	2,787	3.0%
001.1900.521.1104	Incentive Pay / Executive	1,624	1,564	1,521	1,560	1,560	1,560	-	0.0%
001.1900.521.1201	Wages / Regular	1,280,092	1,303,517	1,296,983	1,326,443	1,326,443	1,329,499	3,056	0.2%
001.1900.521.1204	Incentive Pay / Regular	30,015	28,624	26,105	25,499	25,499	25,499	-	0.0%
001.1900.521.1206	Wages / Holiday	50,897	42,834	64,815	48,890	48,890	66,513	17,623	36.0%
001.1900.521.1208	Shift Differential	28,150	28,058	27,027	29,513	29,513	29,623	110	0.4%
001.1900.521.1402	Wages / Overtime	31,716	35,129	15,685	20,000	45,000	27,000	7,000	35.0%
001.1900.521.2101	Fica Taxes	114,412	112,253	112,948	118,163	118,163	120,502	2,339	2.0%
001.1900.521.2201	Pension	-	1,026,431	703,724	692,792	692,792	696,666	3,874	0.6%
001.1900.521.2203	Town Contrib Salary Savings / 401-K	7,518	7,770	8,504	8,116	8,116	11,468	3,352	41.3%
001.1900.521.2204	Town Contrib Def Comp / Icma 401-A	37,809	14,303	133,864	186,433	186,433	180,992	(5,441)	(2.9%)
001.1900.521.2301	Insurance / Medical	234,413	236,101	276,272	293,778	284,278	347,036	53,258	18.1%
001.1900.521.2302	Insurance / Disability	-	-	6,076	6,774	6,774	8,645	1,871	27.6%
001.1900.521.2304	Insurance / Life	4,188	3,732	3,774	4,130	4,130	6,545	2,415	58.5%
001.1900.521.2401	Workers Compensation	31,101	29,501	32,149	38,602	38,602	30,383	(8,219)	(21.3%)
001.1900.521.4103	Insurance Opt Out Allowance	2,654	2,808	423	-	-	1,000	1,000	100.0%
001.1900.521.5211	Laundry And Clothing Allowance	13,031	13,707	14,657	15,270	15,270	15,270	-	0.0%
	PERSONNEL SERVICES	**1,995,166**	**2,978,074**	**2,817,487**	**2,908,669**	**2,924,169**	**2,993,694**	**85,025**	**2.9%**

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.1900.521.3104	Prof Services / Other	1,606	10,528	2,378	9,500	9,500	12,000	2,500	26.3%
001.1900.521.4001	Travel / Conference / Training	13,964	14,331	18,871	-	2,000	5,000	5,000	100.0%
001.1900.521.4101	Communications	29,565	23,073	30,000	24,380	24,380	30,000	5,620	23.1%
001.1900.521.4201	Postage And Freight	678	753	731	1,000	1,000	1,231	231	23.1%
001.1900.521.4301	Electricity	12,535	11,758	12,142	12,550	12,550	12,142	(408)	(3.3%)
001.1900.521.4302	Water	783	1,333	1,385	700	700	1,385	685	97.9%
001.1900.521.4401	Rental / Building	1,760	2,675	6,105	1,800	1,800	6,105	4,305	239.2%
001.1900.521.4402	Rental / Equipment	8,818	7,128	4,162	6,500	6,500	5,662	(838)	(12.9%)
001.1900.521.4601	R/M Buildings	11,592	14,389	11,904	12,000	12,000	11,904	(96)	(0.8%)
001.1900.521.4602	R/M Grounds	335	639	-	-	-	-	-	0.0%
001.1900.521.4603	R/M Automotive Equipment	20,006	21,975	24,520	29,000	22,500	26,000	(3,000)	(10.3%)
001.1900.521.4605	R/M Other Equipment	26,175	20,081	9,834	17,000	17,000	14,834	(2,166)	(12.7%)
001.1900.521.4701	Printing And Forms	1,242	942	1,570	500	500	2,070	1,570	314.0%
001.1900.521.4702	Duplication Costs	610	527	566	500	500	566	66	13.2%
001.1900.521.4901	Licenses And Taxes	2,279	12	790	200	200	1,790	1,590	795.0%
001.1900.521.4902	Miscellaneous	1,345	2,071	1,065	1,400	1,400	1,065	(335)	(23.9%)
001.1900.521.4903	Advertising	1,378	599	426	-	-	426	426	100.0%
001.1900.521.4925	Code Enforcement Board Actions	-	-	-	500	500	1,500	1,000	200.0%
001.1900.521.5101	Office Supplies	4,262	2,079	3,432	3,500	3,500	3,432	(68)	(1.9%)
001.1900.521.5202	Cleaning And Sanitation Supplies	50	88	348	250	250	348	98	39.2%
001.1900.521.5203	Uniforms	20,010	17,384	13,529	11,000	11,000	13,529	2,529	23.0%
001.1900.521.5204	Fuel And Oil	77,196	77,316	67,834	78,000	78,000	67,834	(10,166)	(13.0%)
001.1900.521.5208	Misc Operating Supplies	4,032	2,365	1,709	3,000	3,000	2,459	(541)	(18.0%)
001.1900.521.5210	Small Tools And Minor Equipment	21,460	7,171	5,866	7,300	5,300	7,300	-	0.0%
001.1900.521.5213	Property & Evidence Supplies	1,132	935	-	1,700	1,700	6,000	4,300	252.9%
001.1900.521.5216	Minor Equipment / WCIND Funded	-	-	3,178	-	-	3,178	3,178	100.0%
001.1900.521.5401	Bks/Publications/Subscrip/Memb Dues	4,791	2,524	1,578	1,500	1,500	1,578	78	5.2%
	OPERATING EXPENSES	**267,604**	**242,676**	**223,923**	**223,780**	**217,280**	**239,338**	**15,558**	**7.0%**
	TOTAL POLICE EXPENSES	**2,262,770**	**3,220,750**	**3,041,410**	**3,132,449**	**3,141,449**	**3,233,032**	**100,583**	**3.2%**
FIRE DEPARTMENT									
001.2000.522.1101	Wages / Executive	94,089	97,653	95,496	95,160	95,160	98,197	3,037	3.2%
001.2000.522.1104	Incentive Pay / Executive	3,510	3,510	3,414	3,501	3,501	3,501	-	0.0%
001.2000.522.1201	Wages / Regular	2,424,817	2,545,877	2,361,885	2,349,386	2,349,386	2,465,607	116,221	4.9%
001.2000.522.1204	Incentive Pay / Regular	50,239	51,798	63,670	61,595	61,595	72,827	11,232	18.2%
001.2000.522.1206	Wages / Holiday	96,037	97,546	94,998	96,375	96,375	99,770	3,395	3.5%
001.2000.522.1302	Wages / Temporary	940	765	510	1,500	1,500	1,500	-	0.0%
001.2000.522.1402	Wages / Overtime	122,629	133,048	126,656	115,877	115,877	115,729	(148)	(0.1%)
001.2000.522.1504	State Incentive	16,213	15,587	18,084	18,481	18,481	19,711	1,230	6.7%
001.2000.522.2101	Fica Taxes	208,237	219,365	197,876	209,753	209,753	220,078	10,325	4.9%
001.2000.522.2201	Pension	-	1,924,148	1,462,627	1,672,856	1,672,856	1,794,571	121,715	7.3%
001.2000.522.2202	Town Contribution / FRS	-	-	353,270	494,126	494,126	502,565	8,439	1.7%
001.2000.522.2203	Town Contrib Salary Savings / 401-K	3,177	3,069	3,345	4,548	4,548	12,641	8,093	177.9%
001.2000.522.2204	Town Contrib Def Comp / Icma 401-A	15,439	16,229	26,740	24,262	24,262	22,728	(1,534)	(6.3%)
001.2000.522.2301	Insurance / Medical	374,770	355,987	363,817	382,726	382,726	454,691	71,965	18.8%
001.2000.522.2302	Insurance / Disability	-	-	10,467	11,398	11,398	14,681	3,283	28.8%
001.2000.522.2304	Insurance / Life	7,628	6,420	6,533	6,940	6,940	11,113	4,173	60.1%
001.2000.522.2401	Workers Compensation	68,953	77,890	86,755	102,315	102,315	79,675	(22,640)	(22.1%)
001.2000.522.4103	Insurance Opt Out Allowance	-	-	1,346	-	-	-	-	0.0%
001.2000.522.5211	Laundry And Clothing Allowance	9,524	13,511	17,335	17,435	17,435	18,995	1,560	8.9%
	PERSONNEL SERVICES	**3,496,202**	**5,562,403**	**5,294,824**	**5,668,234**	**5,668,234**	**6,008,580**	**340,346**	**6.0%**
001.2000.522.3104	Prof Services / Other	49,205	49,942	47,330	49,575	49,575	53,471	3,896	7.9%
001.2000.522.3117	Prof Services / EMS Billing	-	-	-	-	-	12,500	12,500	100.0%
001.2000.522.4001	Travel / Conference / Training	23,005	20,051	14,465	25,600	25,600	39,284	13,684	53.5%
001.2000.522.4002	Car Allowance	169	109	81	300	300	81	(219)	(73.0%)

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.2000.522.4101	Communications	16,777	17,199	14,108	20,000	20,000	20,108	108	0.5%
001.2000.522.4102	Cell Phone Allowance	-	-	46	-	-	600	600	100.0%
001.2000.522.4201	Postage And Freight	332	800	415	350	350	565	215	61.4%
001.2000.522.4301	Electricity	22,928	21,716	22,437	25,000	25,000	22,437	(2,563)	(10.3%)
001.2000.522.4302	Water	2,705	3,244	2,606	1,900	1,900	2,606	706	37.2%
001.2000.522.4402	Rental / Equipment	4,838	2,932	2,780	4,400	4,400	2,780	(1,620)	(36.8%)
001.2000.522.4601	R/M Buildings	34,778	16,256	21,041	21,500	21,500	23,041	1,541	7.2%
001.2000.522.4603	R/M Automotive Equipment	51,475	65,393	75,051	67,550	67,550	75,051	7,501	11.1%
001.2000.522.4605	R/M Other Equipment	26,120	40,210	22,824	35,750	35,750	22,824	(12,926)	(36.2%)
001.2000.522.4701	Printing And Forms	1,696	2,018	1,705	2,500	2,500	3,705	1,205	48.2%
001.2000.522.4702	Duplication Costs	272	633	293	350	350	493	143	40.9%
001.2000.522.4901	Licenses And Taxes	222	3,766	448	3,750	3,750	2,448	(1,302)	(34.7%)
001.2000.522.4902	Miscellaneous	1,589	1,599	1,404	3,000	3,000	1,404	(1,596)	(53.2%)
001.2000.522.4903	Advertising	-	-	-	200	200	150	(50)	(25.0%)
001.2000.522.5101	Office Supplies	3,420	2,512	1,899	4,000	4,000	2,899	(1,101)	(27.5%)
001.2000.522.5201	Chemicals	2,140	794	1,332	2,500	2,500	2,332	(168)	(6.7%)
001.2000.522.5202	Cleaning And Sanitation Supplies	3,368	3,598	2,712	5,300	5,300	3,912	(1,388)	(26.2%)
001.2000.522.5203	Uniforms	18,789	15,003	17,451	18,000	18,000	24,451	6,451	35.8%
001.2000.522.5204	Fuel And Oil	37,284	35,473	36,860	39,000	39,000	36,860	(2,140)	(5.5%)
001.2000.522.5206	Rescue Supplies	40,079	40,254	36,742	38,000	38,000	41,742	3,742	9.8%
001.2000.522.5208	Misc Operating Supplies	1,852	3,266	3,300	3,000	3,000	3,300	300	10.0%
001.2000.522.5210	Small Tools And Minor Equipment	20,555	14,175	20,535	24,150	24,150	27,150	3,000	12.4%
001.2000.522.5214	Uniforms - Bunker Gear	19,339	5,533	9,400	13,200	13,200	36,400	23,200	175.8%
001.2000.522.5215	Pharmaceuticals	10,667	12,469	13,152	12,000	12,000	18,152	6,152	51.3%
001.2000.522.5216	Minor Equipment - WCIND Funded	-	-	-	20,000	20,000	13,600	(6,400)	(32.0%)
001.2000.522.5401	Bks/Publications/Subscrip/Memb Dues	4,217	861	2,991	3,000	3,000	4,991	1,991	66.4%
	OPERATING EXPENSES	**397,821**	**379,806**	**373,408**	**443,875**	**443,875**	**499,337**	**55,462**	**12.5%**
	TOTAL FIRE DEPARTMENT	**3,894,023**	**5,942,209**	**5,668,232**	**6,112,109**	**6,112,109**	**6,507,917**	**395,808**	**6.5%**
EMERGENCY									
001.2100.525.4101	Communications	9,812	10,676	6,956	3,150	3,150	6,956	3,806	120.8%
001.2100.525.4201	Postage & Freight	1,323	1,124	1,209	1,100	1,100	1,209	109	9.9%
001.2100.525.4401	Rental / Buildings	-	-	-	3,350	3,350	-	(3,350)	(100.0%)
001.2100.525.4605	R/M Other Equipment	147	-	-	100	100	-	(100)	(100.0%)
001.2100.525.4701	Printing And Forms	1,976	2,027	2,134	1,845	1,845	2,134	289	15.7%
001.2100.525.4902	Miscellaneous	396	77	-	400	400	-	(400)	(100.0%)
001.2100.525.5208	Misc Operating Supplies	175	140	-	400	400	-	(400)	(100.0%)
001.2100.525.5210	Small Tools And Minor Equipment	1,312	-	-	-	-	-	-	0.0%
001.2100.525.5401	Bks/Publications/Subscrip/Memb Dues	3,657	-	-	-	-	-	-	0.0%
	TOTAL EMERGENCY MANAGEMENT	**18,798**	**14,044**	**10,299**	**10,345**	**10,345**	**10,299**	**(46)**	**(0.4%)**

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
PUBLIC WORKS									
001.2200.513.1101	Wages / Executive	107,813	111,192	109,563	109,262	109,262	112,757	3,495	3.2%
001.2200.513.1201	Wages / Regular	297,936	272,307	206,569	206,003	206,003	214,781	8,778	4.3%
001.2200.513.1302	Wages / Temporary	3,033	1,646	761	-	-	-	-	0.0%
001.2200.513.1402	Wages / Overtime	2,559	782	287	-	-	-	-	0.0%
001.2200.513.2101	Fica Taxes	30,973	30,212	23,845	24,118	24,118	25,057	939	3.9%
001.2200.513.2201	Pension	-	97,763	66,976	57,481	57,481	61,045	3,564	6.2%
001.2200.513.2203	Town Contrib Salary Savings / 401-K	10,127	9,599	7,549	7,525	7,525	9,826	2,301	30.6%
001.2200.513.2204	Town Contrib Def Comp / Icma 401-A	16,973	17,227	37,095	36,022	36,022	37,371	1,349	3.7%
001.2200.513.2301	Insurance / Medical	46,316	37,650	35,080	35,866	35,866	37,556	1,690	4.7%
001.2200.513.2302	Insurance / Disability	-	-	1,387	1,513	1,513	1,998	485	32.1%
001.2200.513.2304	Insurance / Life	1,190	973	878	922	922	1,507	585	63.4%
001.2200.513.2401	Workers Compensation	4,704	3,494	3,633	4,328	4,328	3,440	(888)	(20.5%)
	PERSONNEL SERVICES	**521,624**	**582,845**	**493,623**	**483,040**	**483,040**	**505,338**	**22,298**	**4.6%**
001.2200.513.3104	Prof Services / Other	5,753	15,000	31,280	20,000	20,000	20,000	-	0.0%
001.2200.513.4001	Travel / Conference / Training	5,478	5,162	2,028	-	-	2,053	2,053	100.0%
001.2200.513.4002	Car Allowance	2,000	462	-	-	-	-	-	0.0%
001.2200.513.4101	Communications	4,368	3,343	2,691	3,000	3,000	3,000	-	0.0%
001.2200.513.4102	Cell Phone Allowance	-	-	381	-	-	2,100	2,100	100.0%
001.2200.513.4201	Postage And Freight	893	1,367	620	600	600	920	320	53.3%
001.2200.513.4401	Rental / Building	354	317	329	400	400	329	(71)	(17.8%)
001.2200.513.4402	Rental / Equipment	2,962	2,962	3,060	3,815	3,815	3,060	(755)	(19.8%)
001.2200.513.4603	R/M Automotive Equipment	3,129	9,717	1,136	1,000	1,000	1,136	136	13.6%
001.2200.513.4605	R/M Other Equipment	-	362	362	-	-	362	362	100.0%
001.2200.513.4701	Printing And Forms	114	305	79	100	100	79	(21)	(21.0%)
001.2200.513.4702	Duplication Costs	1,456	1,383	993	1,450	1,450	2,193	743	51.2%
001.2200.513.4902	Miscellaneous	152	13	138	150	150	138	(12)	(8.0%)
001.2200.513.4903	Advertising	282	206	-	-	-	400	400	100.0%
001.2200.513.5101	Office Supplies	612	670	824	800	800	824	24	3.0%
001.2200.513.5203	Uniforms	724	-	-	-	-	800	800	100.0%
001.2200.513.5204	Fuel And Oil	5,307	6,336	5,785	4,150	4,150	6,000	1,850	44.6%
001.2200.513.5210	Small Tools And Minor Equipment	143	899	100	-	-	700	700	100.0%
001.2200.513.5401	Bks/Publications/Subscrip/Memb Dues	1,170	1,217	525	600	600	1,025	425	70.8%
	OPERATING EXPENSES	**34,897**	**49,721**	**50,331**	**36,065**	**36,065**	**45,119**	**9,054**	**25.1%**
	TOTAL PUBLIC WORKS	**556,521**	**632,566**	**543,954**	**519,105**	**519,105**	**550,457**	**31,352**	**6.0%**
PARKS									
001.2300.572.1201	Wages / Regular	78,491	76,797	72,995	70,013	70,013	68,536	(1,477)	(2.1%)
001.2300.572.1402	Wages / Overtime	622	725	1,034	1,500	1,500	1,500	-	0.0%
001.2300.572.2101	Fica Taxes	5,934	5,807	5,561	5,471	5,471	5,270	(201)	(3.7%)
001.2300.572.2201	Pension	-	31,143	24,868	33,885	33,885	33,964	79	0.2%
001.2300.572.2203	Town Contrib Salary Savings / 401-K	2,281	2,320	2,316	1,121	1,121	45	(1,076)	(96.0%)
001.2300.572.2204	Town Contrib Def Comp / Icma 401-A	-	-	7,141	6,301	6,301	6,065	(236)	(3.7%)
001.2300.572.2301	Insurance / Medical	16,508	16,508	16,562	21,360	21,360	13,394	(7,966)	(37.3%)
001.2300.572.2302	Insurance / Disability	-	-	345	336	336	411	75	22.3%
001.2300.572.2304	Insurance / Life	237	210	216	206	206	311	105	51.0%
001.2300.572.2401	Workers Compensation	2,389	2,004	2,192	2,346	2,346	1,722	(624)	(26.6%)
	PERSONNEL SERVICES	**106,462**	**135,514**	**133,230**	**142,539**	**142,539**	**131,218**	**(11,321)**	**(7.9%)**
001.2300.572.3104	Prof Services / Other	4,746	-	1,600	-	-	-	-	0.0%
001.2300.572.4001	Travel / Conference / Training	4	-	-	-	-	-	-	0.0%
001.2300.572.4101	Communications	2,103	1,578	1,244	1,200	1,200	844	(356)	(29.7%)
001.2300.572.4102	Cell Phone Allowance	-	-	35	-	-	300	300	100.0%
001.2300.572.4301	Electricity	3,483	3,345	3,332	4,000	4,000	3,332	(668)	(16.7%)
001.2300.572.4302	Water	4,942	1,791	1,259	4,000	4,000	2,664	(1,336)	(33.4%)
001.2300.572.4402	Rental / Equipment	-	-	-	150	150	-	(150)	(100.0%)

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.2300.572.4601	R/M Buildings	-	146	135	-	-	135	135	100.0%
001.2300.572.4602	R/M Grounds	18,903	14,251	13,370	11,723	11,723	15,370	3,647	31.1%
001.2300.572.4603	R/M Automotive Equipment	1,392	6,715	1,125	1,000	1,000	1,125	125	12.5%
001.2300.572.4605	R/M Other Equipment	1,400	2,281	1,292	2,500	2,500	2,592	92	3.7%
001.2300.572.4606	R/M Beach Accesses	11,496	6,216	9,250	13,000	13,000	13,250	250	1.9%
001.2300.572.4608	R/M Grounds/Contrctual	18,813	10,119	10,230	27,800	27,800	21,230	(6,570)	(23.6%)
001.2300.572.4610	R/M Storm	580	715	143	1,000	1,000	643	(357)	(35.7%)
001.2300.572.4613	R/M Channel Markers	750	-	-	1,000	1,000	-	(1,000)	(100.0%)
001.2300.572.4614	R/M Canel Clearance / Trim	545	1,650	-	1,700	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	-	-	-	-	-	0.0%
001.2300.572.4902	Miscellaneous	18	-	774	100	100	774	674	674.0%
001.2300.572.5201	Chemicals	8	595	408	700	700	408	(292)	(41.7%)
001.2300.572.5202	Cleaning And Sanitation Supplies	171	-	-	-	-	-	-	0.0%
001.2300.572.5203	Uniforms	405	297	605	600	600	605	5	0.8%
001.2300.572.5204	Fuel And Oil	3,857	4,629	2,070	5,550	5,550	3,570	(1,980)	(35.7%)
001.2300.572.5208	Misc Operating Supplies	4	-	36	250	250	36	(214)	(85.6%)
001.2300.572.5210	Small Tools And Minor Equipment	3,548	622	1,284	2,000	2,000	2,000	-	0.0%
001.2300.572.5211	Laundry And Clothing Allowance	550	550	550	550	550	550	-	0.0%
001.2300.572.5303	R/M Signs	40	-	-	100	100	100	-	0.0%
001.2300.572.5401	Bks/Publications/Subscrip/Memb Dues	29	-	-	150	150	-	(150)	(100.0%)
	OPERATING EXPENSES	**77,793**	**58,505**	**48,742**	**79,073**	**79,073**	**69,528**	**(9,545)**	**(12.1%)**
	TOTAL PARKS DEPARTMENT	**184,255**	**194,019**	**181,972**	**221,612**	**221,612**	**200,746**	**(20,866)**	**(9.4%)**
PLANNING, ZONING									
001.2500.515.1101	Wages / Executive	73,062	97,953	88,582	88,379	88,379	91,208	2,829	3.2%
001.2500.515.1201	Wages / Regular	281,706	238,548	116,173	162,095	162,095	174,692	12,597	7.8%
001.2500.515.1202	Wages / Auto Policy	1,003	209	-	-	-	-	-	0.0%
001.2500.515.1209	Severance	26,130	22,109	-	-	-	-	-	0.0%
001.2500.515.1302	Wages / Temporary	399	-	-	-	-	1,000	1,000	100.0%
001.2500.515.1402	Wages / Overtime	956	-	-	-	-	-	-	0.0%
001.2500.515.2101	Fica Taxes	26,295	26,543	14,780	19,161	19,161	20,418	1,257	6.6%
001.2500.515.2201	Pension	-	68,435	47,989	52,945	52,945	56,229	3,284	6.2%
001.2500.515.2203	Town Contrib Salary Savings / 401-K	5,032	6,106	3,832	3,999	3,999	6,474	2,475	61.9%
001.2500.515.2204	Town Contrib Def Comp / Icma 401-A	8,654	15,106	25,688	31,144	31,144	32,626	1,482	4.8%
001.2500.515.2301	Insurance / Medical	34,867	46,110	40,195	52,264	52,264	54,957	2,693	5.2%
001.2500.515.2302	Insurance / Disability	-	-	979	1,331	1,331	1,779	448	33.7%
001.2500.515.2304	Insurance / Life	713	754	558	809	809	1,342	533	65.9%
001.2500.515.2401	Workers Compensation	3,064	2,068	1,268	610	610	497	(113)	(18.5%)
	PERSONNEL SERVICES	**461,881**	**523,941**	**340,044**	**412,737**	**412,737**	**441,222**	**28,485**	**6.9%**
001.2500.515.3104	Prof Services / Other	43,515	172,629	217,324	235,000	235,000	220,000	(15,000)	(6.4%)
001.2500.515.3113	Prof Services / Town Center	-	-	1,434	-	-	-	-	0.0%
001.2500.515.4001	Travel / Conference / Training	7,311	3,040	1,063	2,334	2,334	5,658	3,324	142.4%
001.2500.515.4002	Car Allowance	1,665	231	-	-	-	-	-	0.0%
001.2500.515.4101	Communications	5,067	4,145	3,235	4,000	4,000	3,235	(765)	(19.1%)
001.2500.515.4102	Cell Phone Allowance	-	-	138	-	-	1,500	1,500	100.0%
001.2500.515.4201	Postage And Freight	2,230	788	927	2,000	2,000	1,200	(800)	(40.0%)
001.2500.515.4401	Rental / Building	1,054	1,054	979	1,000	1,000	979	(21)	(2.1%)
001.2500.515.4402	Rental / Equipment	4,526	3,289	2,099	2,500	2,500	2,500	-	0.0%
001.2500.515.4603	R/M Automotive Equipment	133	9,945	751	3,000	3,000	1,000	(2,000)	(66.7%)
001.2500.515.4605	R/M Other Equipment	-	-	1,268	100	100	500	400	400.0%
001.2500.515.4701	Printing And Forms	601	1,217	993	450	450	993	543	120.7%
001.2500.515.4702	Duplication Costs	52	431	148	300	300	148	(152)	(50.7%)
001.2500.515.4901	Licenses And Taxes	-	-	-	125	125	-	(125)	(100.0%)

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.2500.515.4902	Miscellaneous	2,126	1,216	1,112	1,000	1,000	1,112	112	11.2%
001.2500.515.4903	Advertising	17,006	12,953	10,082	20,000	20,000	13,000	(7,000)	(35.0%)
001.2500.515.5101	Office Supplies	1,468	979	989	1,000	1,000	1,100	100	10.0%
001.2500.515.5203	Uniforms	222	89	54	250	250	250	-	0.0%
001.2500.515.5204	Fuel And Oil	1,037	1,917	1,078	900	900	1,078	178	19.8%
001.2500.515.5208	Misc Operating Supplies	254	3	313	500	500	500	-	0.0%
001.2500.515.5210	Small Tools And Minor Equipment	400	504	210	400	400	500	100	25.0%
001.2500.515.5401	Bks/Publications/Subscrip/Memb Dues	2,717	2,355	2,385	3,000	3,000	2,500	(500)	(16.7%)
	OPERATING EXPENSES	**91,384**	**216,785**	**246,582**	**277,859**	**277,859**	**257,753**	**(20,106)**	**(7.2%)**
	TOTAL PLANNING, ZONING & CODE ENFORCE.	**553,265**	**740,726**	**586,626**	**690,596**	**690,596**	**698,975**	**8,379**	**1.1%**
RECREATION									
001.2600.572.2201	Pension	-	-	-	1,630	1,630	1,731	101	6.2%
	PERSONNEL SERVICES	**-**	**-**	**-**	**1,630**	**1,630**	**1,731**	**101**	**6.2%**
001.2600.572.4101	Communications	763	715	716	750	750	716	(34)	(4.5%)
001.2600.572.4201	Postage And Freight	1	1	2	25	25	2	(23)	(92.0%)
001.2600.572.4301	Electricity	4,215	3,668	4,098	4,930	4,930	4,098	(832)	(16.9%)
001.2600.572.4302	Water	1,055	1,092	1,121	650	650	1,121	471	72.5%
001.2600.572.4601	R/M Buildings	7,534	4,035	7,912	9,514	9,514	7,912	(1,602)	(16.8%)
001.2600.572.4602	R/M Grounds	5,331	2,410	2,867	8,500	8,500	3,567	(4,933)	(58.0%)
001.2600.572.4605	R/M Other Equipment	26	1,119	-	400	400	-	(400)	(100.0%)
001.2600.572.4608	R/M Grounds/Contractual	5,069	2,535	960	-	-	2,710	2,710	100.0%
001.2600.572.4902	Miscellaneous	-	-	-	25	25	-	(25)	(100.0%)
001.2600.572.5101	Office Supplies	48	78	48	275	275	48	(227)	(82.5%)
001.2600.572.5202	Cleaning And Sanitation Supplies	167	-	289	250	250	289	39	15.6%
001.2600.572.5208	Misc Operating Supplies	551	304	480	1,000	1,000	480	(520)	(52.0%)
001.2600.572.5210	Small Tools And Minor Equipment	1,131	1,939	2,510	2,000	2,000	3,500	1,500	75.0%
001.2600.572.5401	Bks/Publications/Subscrip/Memb Dues	190	160	160	200	200	160	(40)	(20.0%)
	OPERATING EXPENSES	**26,081**	**18,056**	**21,163**	**28,519**	**28,519**	**24,603**	**(3,916)**	**(13.7%)**
	TOTAL RECREATION CENTER	**26,081**	**18,056**	**21,163**	**30,149**	**30,149**	**26,334**	**(3,815)**	**(12.7%)**
TENNIS CENTER	**Expenditures**								
001.2700.572.1201	Wages / Regular	186,518	180,359	179,866	-	-	-	-	0.0%
001.2700.572.1206	Wages / Holiday	3,769	3,681	3,353	-	-	-	-	0.0%
001.2700.572.1210	Wages / Supplemental - Lessons-Clinics	96,513	116,460	117,401	-	-	-	-	0.0%
001.2700.572.2101	Fica Taxes	21,732	19,132	21,986	-	-	-	-	0.0%
001.2700.572.2201	Pension	-	68,132	25,574	-	-	-	-	0.0%
001.2700.572.2203	Town Contrib Salary Savings / 401-K	3,366	3,575	3,968	-	-	-	-	0.0%
001.2700.572.2204	Town Contrib Def Comp / Icma 401-A	-	-	14,446	-	-	-	-	0.0%
001.2700.572.2301	Insurance / Medical	15,678	16,508	17,610	-	-	-	-	0.0%
001.2700.572.2302	Insurance / Disability	-	-	376	-	-	-	-	0.0%
001.2700.572.2304	Insurance / Life	257	232	237	-	-	-	-	0.0%
001.2700.572.2401	Workers Compensation	3,737	3,199	3,414	-	-	-	-	0.0%
	PERSONNEL SERVICES	**331,570**	**411,278**	**388,231**	**-**	**-**	**-**	**-**	**0.0%**
001.2700.572.4101	Communications	955	1,015	1,004	-	-	-	-	0.0%
001.2700.572.4201	Postage And Freight	412	218	25	-	-	-	-	0.0%
001.2700.572.4301	Electricity	2,940	2,971	3,592	-	-	-	-	0.0%
001.2700.572.4302	Water	11,484	10,892	12,580	-	-	-	-	0.0%
001.2700.572.4305	Gas	341	336	335	-	-	-	-	0.0%
001.2700.572.4601	R/M Buildings	5,292	4,352	4,071	-	-	-	-	0.0%
001.2700.572.4602	R/M Grounds	12,439	7,395	6,113	-	-	-	-	0.0%
001.2700.572.4605	R/M Other Equipment	415	-	514	-	-	-	-	0.0%
001.2700.572.4701	Printing & Forms	1,110	148	830	-	-	-	-	0.0%

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.2700.572.4901	Licenses and Taxes	355	588	784	-	-	-	-	0.0%
001.2700.572.4902	Miscellaneous	123	104	-	-	-	-	-	0.0%
001.2700.572.4910	Visa/Mastercard Fees	8,610	9,897	16,189	-	-	-	-	0.0%
001.2700.572.4920	Costs / Vending Machines	935	2,513	1,760	-	-	-	-	0.0%
001.2700.572.4921	Costs / Merchandise	60,232	80,958	112,401	-	-	-	-	0.0%
001.2700.572.4922	Costs / Special Events	4,065	2,670	9,403	-	-	-	-	0.0%
001.2700.572.4923	Costs / Promotion	1,912	2,152	1,916	-	-	-	-	0.0%
001.2700.572.4924	Cost Of Lessons-Contractor	328	-	-	-	-	-	-	0.0%
001.2700.572.5101	Office Supplies	622	524	299	-	-	-	-	0.0%
001.2700.572.5202	Cleaning And Sanitation Supplies	19	-	29	-	-	-	-	0.0%
001.2700.572.5208	Misc Operating Supplies	149	185	381	-	-	-	-	0.0%
001.2700.572.5210	Small Tools And Minor Equipment	1,511	4,659	577	-	-	-	-	0.0%
001.2700.572.5401	Bks/Publications/Subscrip/Memb Dues	245	498	510	-	-	-	-	0.0%
	OPERATING EXPENSES	**114,494**	**132,075**	**173,313**	**-**	**-**	**-**	**-**	**0.0%**
	TOTAL TENNIS CENTER	**446,064**	**543,353**	**561,544**	**-**	**-**	**-**	**-**	**0.0%**
STREETS									
001.3200.541.1201	Wages / Regular	268,064	258,482	244,956	262,371	262,371	263,816	1,445	0.6%
001.3200.541.1402	Wages / Overtime	4,428	2,450	2,014	4,000	4,000	4,000	-	0.0%
001.3200.541.2101	Fica Taxes	20,560	19,598	18,410	20,377	20,377	20,488	111	0.5%
001.3200.541.2201	Pension	-	103,608	82,994	64,400	64,400	68,394	3,994	6.2%
001.3200.541.2203	Town Contrib Salary Savings / 401-K	4,912	4,676	2,664	2,587	2,587	7,264	4,677	180.8%
001.3200.541.2204	Town Contrib Def Comp / Icma 401-A	-	-	22,148	23,613	23,613	23,662	49	0.2%
001.3200.541.2301	Insurance / Medical	44,585	47,500	52,102	59,022	59,022	56,409	(2,613)	(4.4%)
001.3200.541.2302	Insurance / Disability	-	-	1,053	1,259	1,259	1,604	345	27.4%
001.3200.541.2304	Insurance / Life	792	697	651	769	769	1,214	445	57.9%
001.3200.541.2401	Workers Compensation	7,509	3,928	9,787	11,730	11,730	9,019	(2,711)	(23.1%)
	PERSONNEL SERVICES	**350,850**	**440,939**	**436,779**	**450,128**	**450,128**	**455,870**	**5,742**	**1.3%**
001.3200.531.4301	Street Lights - Electricity	**-**	**-**	-	-	-	40,000	40,000	100.0%
001.3200.541.3104	Prof Services / Other	**-**	**-**	5,828	-	-	-	-	0.0%
001.3200.541.4001	Travel / Conference / Training	1,274	1,294	3,980	5,689	5,689	6,453	764	13.4%
001.3200.541.4101	Communications	2,736	2,028	2,491	2,732	2,732	2,491	(241)	(8.8%)
001.3200.541.4102	Cell Phone Allowance	-	-	231	-	-	2,100	2,100	100.0%
001.3200.541.4201	Postage And Freight	-	384	30	50	50	30	(20)	(40.0%)
001.3200.541.4301	Electricity	40,929	40,790	44,424	41,000	41,000	4,424	(36,576)	(89.2%)
001.3200.541.4302	Water	169	209	174	400	400	174	(226)	(56.5%)
001.3200.541.4402	Rental / Equipment	491	407	746	500	500	746	246	49.2%
001.3200.541.4601	R/M Building	-	-	73	-	-	73	73	100.0%
001.3200.541.4602	R/M Grounds	2,325	4,511	1,354	5,000	5,000	2,754	(2,246)	(44.9%)
001.3200.541.4603	R/M Automotive Equipment	8,756	11,071	11,273	8,000	8,000	11,273	3,273	40.9%
001.3200.541.4605	R/M Other Equipment	10,503	12,414	11,939	8,000	8,000	11,939	3,939	49.2%
001.3200.541.4606	R/M Beach Accesses	178	-	-	-	-	-	-	0.0%
001.3200.541.4607	R/M Right Of Way	36,872	42,201	40,590	33,500	33,500	40,590	7,090	21.2%
001.3200.541.4610	R/M Storm	7,089	2,888	1,664	2,000	2,000	1,664	(336)	(16.8%)
001.3200.541.4612	R/M Street Lights	2,115	6,185	3,738	5,000	5,000	3,738	(1,262)	(25.2%)
001.3200.541.4615	R/M Traffic Signals	-	-	-	3,000	3,000	3,000	-	0.0%
001.3200.541.4701	Printing and Forms	-	-	-	-	-	-	-	0.0%
001.3200.541.4901	Licenses And Taxes	25	86	194	50	50	194	144	288.0%
001.3200.541.4902	Miscellaneous	18	110	61	50	50	61	11	22.0%
001.3200.541.4903	Advertising			1,108	-	-	1,108	1,108	100.0%
001.3200.541.5101	Office Supplies	22	41	10	300	300	10	(290)	(96.7%)
001.3200.541.5201	Chemicals	680	218	1,384	1,000	1,000	1,384	384	38.4%
001.3200.541.5202	Cleaning And Sanitation Supplies	73	165	33	150	150	33	(117)	(78.0%)

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
001.3200.541.5203	Uniforms	4,054	2,241	2,836	3,000	3,000	3,336	336	11.2%
001.3200.541.5204	Fuel And Oil	18,087	16,491	19,109	25,700	25,700	21,609	(4,091)	(15.9%)
001.3200.541.5208	Misc Operating Supplies	165	728	451	450	450	451	1	0.2%
001.3200.541.5210	Small Tools And Minor Equipment	4,877	4,341	3,854	3,000	3,000	4,000	1,000	33.3%
001.3200.541.5211	Laundry And Clothing Allowance	1,649	1,649	1,522	1,650	1,650	1,650	-	0.0%
001.3200.541.5301	R/M Streets	3,774	9,285	3,717	4,700	4,700	4,717	17	0.4%
001.3200.541.5302	R/M Drainage And Culverts	8,144	6,697	13,170	10,200	10,200	13,170	2,970	29.1%
001.3200.541.5303	R/M Signs	1,880	2,462	7,113	7,000	7,000	7,113	113	1.6%
001.3200.541.5401	Bks/Publications/Subscrip/Memb/Dues	-	-	-	40	40	-	(40)	(100.0%)
	OPERATING EXPENSES	**156,885**	**168,896**	**183,097**	**172,161**	**172,161**	**190,285**	**18,124**	**10.5%**
	TOTAL STREETS DEPARTMENT	**507,735**	**609,835**	**619,876**	**622,289**	**622,289**	**646,155**	**23,866**	**3.9%**
GENERAL SERVICES									
001.3000.513.1201	Wages / Regular	-	-	-	-	-	34,000	34,000	100.0%
001.3000.513.2201	Pension	3,024,074	(2,888)	-	-	-	-	-	0.0%
001.3000.513.2303	Wellness	-	1,529	1,296	3,000	3,000	3,000	-	0.0%
001.3000.513.2501	Unemployment	200	15,025	9,169	-	-	10,000	10,000	100.0%
001.3000.513.2906	Contingencies	-	-	-	-	-	207,294	207,294	100.0%
	PERSONNEL SERVICES	**3,024,274**	**13,666**	**10,465**	**3,000**	**3,000**	**254,294**	**251,294**	**8,376.5%**
001.3000.513.3104	Prof Service / Fin & Adm	38,482	29,686	9,705	47,500	31,500	45,000	(2,500)	(5.3%)
001.3000.513.3115	Prof Service / Investment Expense	-	-	1,124	-	-	1,900	1,900	100.0%
001.3000.513.3201	Accounting And Auditing	25,500	21,813	16,375	25,400	25,400	23,950	(1,450)	(5.7%)
001.3000.513.4402	Rental / Equipment	8,051	2,820	3,880	8,379	8,379	6,000	(2,379)	(28.4%)
001.3000.513.4605	R/M Other Equipment	-	2,677	-	-	-	-	-	0.0%
001.3000.513.4902	Miscellaneous	2,274	44,241	2,439	2,400	2,400	2,700	300	12.5%
001.3000.513.5101	Office Supplies	2,146	2,937	1,079	1,500	1,500	1,075	(425)	(28.3%)
001.3000.513.5401	Bks/Publications/Subscrip/Membersh	12,500	12,500	7,500	7,500	7,500	7,600	100	1.3%
001.3000.519.3104	Prof Services / Other	229,261	153,466	25,066	35,000	1,000	39,000	4,000	11.4%
001.3000.519.3116	Prof Svcs / Underground Wiring	-	-	5,925	38,000	255,000	-	(38,000)	(100.0%)
001.3000.519.4101	Communications	82	1,931	30	200	200	200	-	0.0%
001.3000.519.4104	Television Media	14,847	13,108	13,566	18,000	18,000	14,000	(4,000)	(22.2%)
001.3000.519.4502	Insurance / Property	96,710	103,601	107,860	144,000	144,000	82,000	(62,000)	(43.1%)
001.3000.519.4503	Insurance / Other	132,580	112,064	120,019	130,000	130,000	96,000	(34,000)	(26.2%)
001.3000.519.4702	Duplication Costs	7,830	4,660	5,951	7,000	7,000	6,951	(49)	(0.7%)
001.3000.519.4902	Miscellaneous	2,676	2,921	2,421	5,000	5,000	2,500	(2,500)	(50.0%)
001.3000.519.4910	Credit Card Fees	-	-	2,829	3,000	3,000	4,200	1,200	40.0%
001.3000.519.5208	Misc Operating Supplies / Vend Mach	953	1,127	542	1,000	1,000	900	(100)	(10.0%)
001.3000.531.4301	Electricity	-	-	-	-	-	-	-	0.0%
001.3000.534.4304	Solid Waste Recycling	-	3,156	-	-	-	-	-	0.0%
	OPERATING EXPENSES	**573,892**	**512,708**	**326,311**	**473,879**	**640,879**	**333,976**	**(139,903)**	**(29.5%)**
001.3000.559.8200	Grants	-	1,000	-	-	-	-	-	0.0%
001.3000.559.8210	S.T.A.R.T.	17,000	-	-	-	-	-	-	0.0%
001.3000.559.8213	S.C.O.P.E.	2,000	-	-	-	-	-	-	0.0%
001.3000.575.8202	Sarasota Bay Estuary Program	15,000	15,000	15,000	15,000	15,000	15,000	-	0.0%
001.3000.579.8204	Economic Development Council	6,990	7,987	7,985	9,500	9,500	9,500	-	0.0%
	GRANTS AND AIDS	**40,990**	**23,987**	**22,985**	**24,500**	**24,500**	**24,500**	**-**	**0.0%**
	TOTAL GENERAL SERVICES	**3,639,156**	**550,361**	**359,761**	**501,379**	**668,379**	**612,770**	**111,391**	**22.2%**
001.3000.519.9901	Contingencies	-	-	-	212,000	56	250,000	38,000	17.9%
001.3000.525.3110	Prof Services / Red Tide Clean Up	-	-	-	50,000	50,000	50,000	-	0.0%
	TOTAL CONTINGENCIES	**-**	**-**	**-**	**262,000**	**50,056**	**300,000**	**38,000**	**14.5%**
GENERAL FUND GRAND TOTAL PERSONNEL/OPERATING		**14,394,986**	**15,172,691**	**14,199,589**	**14,838,716**	**14,822,716**	**15,517,248**	**678,532**	**4.6%**

General Fund - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
CAPITAL OUTLAY -									
001.1500.519.6403	IT - Other Equipment		-	6,399	-	-	25,000	25,000	100.0%
001.1500.519.6409	IT - Computer Software	16,726		-	-	-	21,000	21,000	100.0%
001.1700.519.6202	Municipal Bldgs	-		-	-	-	-	-	0.0%
001.1700.519.6403	Municipal Bldgs - Other Equipment	20,565		-	-	-	-	-	0.0%
001.1900.521.6401	Police - Patrol Cars / SUV	-	32,211	-	-	-	-	-	0.0%
001.1900.521.6403	Police Other Equipment	3,000	6,247	-	-	16,000	118,610	118,610	100.0%
001.1900.521.6410	Police Water Craft	-	-	32,123	-	-	92,000	92,000	100.0%
001.2000.522.6201	Fire Buildings			-	-	-	115,000	115,000	100.0%
001.2000.522.6202	Fire Impr to Bldgs			-	-	-	-	-	0.0%
001.2000.522.6403	Fire - Other Equipment	110,075	68,635	54,496	-	-	102,179	102,179	100.0%
001.2000.522.6401	Fire - Fire Engine	-	699,919	-	70,000	70,000	-	(70,000)	(100.0%)
001.2000.522.6409	Fire - Software	-	-	-	-	-	100,000	100,000	100.0%
001.2000.522.6410	Fire - Boats / Fire Pump	233,983	15,837	-	-	-	-	-	0.0%
001.3000.519.6409	Financial Software	-	-	-	150,000	150,000	150,000	-	0.0%
001.2700.572.6301	Tennis Courts	-	30,000	-	-	-	-	-	0.0%
001.3200.541.6301	Streets - Street Light & Sign Replacements	-	-	-	-	-	-	-	0.0%
001.3200.541.6401	Streets - Automotive Equipment	-	28,671	29,824	-	-	-	-	0.0%
001.3200.541.6403	Streets - Other Equipment	-	8,664	84,622	-	-	-	-	0.0%
	TOTAL CAPITAL OUTLAY	**384,349**	**890,184**	**207,464**	**220,000**	**236,000**	**723,789**	**503,789**	**229.0%**
FUND		**14,779,335**	**16,062,875**	**14,407,053**	**15,058,716**	**15,058,716**	**16,241,037**	**1,182,321**	**7.9%**
TOTAL FUND REVENUES					13,409,936	13,409,936	13,763,297	353,361	
TRANSFERS IN					2,083,855	2,083,855	1,855,500	(228,355)	
GRAND TOTAL FUND REVENUES					**15,493,791**	**15,493,791**	**15,618,797**	**125,006**	
	Addition or Subtraction to Fund Balance				**435,075**	**435,075**	**(622,240)**		
						-	**-**		
						4,180,165	**4,564,986**		
						4,615,240	**3,942,746**		
						# of days	**93**		

All Other Funds - Account Summary

SPECIAL REVENUE FUNDS

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
INFRASTRUCTURE FUND							
Infrastructure Tax	$ 567,058	$ 540,000	$ 540,000	$ -	$ -	$ 560,000	$ 560,000
Investment Income	5,673	4,000	4,000	-	-	5,600	5,600
Total Revenue	**572,731**	**544,000**	**544,000**	**-**	**-**	**565,600**	**565,600**
Transfers Out	-	-	-	-	-	1,160,000	1,160,000
Capital Outlay	312,905	778,743	611,489	376,717	234,882	265,806	500,688
Total Expense	**312,905**	**778,743**	**611,489**	**376,717**	**234,882**	**1,425,806**	**1,660,688**
REVENUE EXCEEDING EXPENSES	**$ 259,826**	**$ (234,743)**	**$ (67,489)**			**$ (860,206)**	**(1,095,088)**
BEGINNING FUND BALANCE							**1,519,197**
PROJECTED ENDING FUND BALANCE							**$ 424,109**

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
TOURIST DEVELOPMENT TAX							
Taxes	$ 575,583	$ 540,000	$ 540,000	$ -	$ -	$ 571,000	$ 571,000
TDT Tax-Maintenance	-	64,000	64,000	-	-	64,000	64,000
Investment Income	6,680	5,000	5,000	-	-	6,680	6,680
Total Revenue	**582,263**	**609,000**	**609,000**	**-**	**-**	**641,680**	**641,680**
Investment Expense	1,203	1,200	1,200	94	-	1,225	1,225
Transfers Out	400,000	2,290,000	2,290,000	2,250,000	-	540,000	540,000
Total Expense	**401,203**	**2,291,200**	**2,291,200**	**2,250,094**	**-**	**541,225**	**541,225**
REVENUE EXCEEDING EXPENSES	**$ 181,060**	**$ (1,682,200)**	**$ (1,682,200)**			**$ 100,455**	**100,455**
BEGINNING FUND BALANCE							**395,118**
PROJECTED ENDING FUND BALANCE							**$ 495,573**

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Projected Actual 2014-15	Recommend Budget 2015-16
TENNIS FUND					
Sales	$ 549,063	$ 532,178	$ 532,178	$ 584,009	$ 572,820
Total Revenue	**549,063**	**532,178**	**532,178**	**584,009**	**572,820**
Personnel	388,231	380,363	380,363	386,050	382,707
Operating	173,649	136,815	136,815	179,018	154,735
Capital Outlay	-	15,000	15,000	-	35,000
Total Expense	**561,880**	**532,178**	**532,178**	**565,068**	**572,442**
REVENUE EXCEEDING EXPENSES	**(12,817)**	**-**	**-**	**18,941**	**378**
BEGINNING FUND BALANCE				**52,340**	**71,281**
PROJECTED ENDING FUND BALANCE				**71,281**	**71,659**
NONSPENDABLE - INVENTORY				**59,671**	**59,671**
UNASSIGNED FUND BALANCE				**$ 11,610**	**$ 11,988**

All Other Funds - Account Summary

DEBT SERVICE FUNDS

	Actual Amount Year 2014	Adopted Budget 2014-15	Recommend Budget 2015-16
G.O. FACILITIES BOND FUND			
Ad Valorem Taxes	**$ 255,270**	**$ 289,295**	**$ 288,653**
Other Income	5,159	370	640
Total Revenue	**255,270**	**289,295**	**289,293**
Operating Expense	-	-	150
Debt Service	289,960	289,295	288,653
Total Expense	**289,960**	**289,295**	**288,803**
REVENUE EXCEEDING EXPENSES	**$ (34,690)**	**$ -**	**490**
BEGINNING FUND BALANCE			**6,810**
PROJECTED ENDING FUND BALANCE			**$ 7,300**

	Actual Amount Year 2014	Adopted Budget 2014-15	Recommend Budget 2015-16	
G.O. BEACH NOURISHMENT BOND FUND-202				
Ad Valorem Taxes	$ -	$ 2,842,194	$ 2,887,075	Ad Valorem are Year 2 taxes assessed toward
Investment income		350	6,300	Estimated Debt Service Payments on borrowing.
Transfers In	-	105,125	-	
Total Revenue	**-**	**2,947,669**	**2,893,375**	
Operating Expense	-	-	2,350	Due to the delay in borrowing, the Town will transfer
Tranfers Out	-	-	2,756,480	the Year 1 tax collections to the Beach Project and
Debt Service	-	-	2,532,462	borrow only what is needed, saving on interest expense.
Total Expense	**-**	**-**	**5,291,292**	
REVENUE EXCEEDING EXPENSES	**$ -**	**$ 2,947,669**	**(2,397,917)**	
BEGINNING FUND BALANCE			**2,947,669**	
PROJECTED ENDING FUND BALANCE			**$ 549,752**	

CAPITAL PROJECTS FUNDS

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
BEACH NOURISHMENT							
Intergovernmental Revenue	$ 49,418	$ 2,335,034	$ 2,994,333	$ -	$ -	$ 3,323,615	$ 3,323,615
Bond Proceeds	-	15,680,000	15,680,000	-	-	15,680,000	12,923,520
Investment Income	20,686	14,000	14,000	-	-	20,100	20,100
Transfers In	400,000	2,290,000	2,290,000	-	-	3,296,480	3,296,480
Total Revenue	**470,104**	**20,319,034**	**20,978,333**	**-**	**-**	**22,320,195**	**19,563,715**
Operating Expense	42,524	178,102	158,521	19,101	62,285	71,752	134,037
Capital Outlay	1,068,007	19,504,631	19,300,718	2,764,395	16,338,499	10,124,000	26,462,499
Total Expense	**1,110,531**	**19,682,733**	**19,459,239**	**2,783,496**	**16,400,784**	**10,195,752**	**26,596,536**
REVENUE EXCEEDING EXPENSES	**$ (640,427)**	**$ 636,301**	**$ 1,519,094**			**$ 12,124,443**	**(7,032,821)**
BEGINNING FUND BALANCE							**7,072,964**
PROJECTED ENDING FUND BALANCE							**$ 40,143**

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
STREETS FUND							
Transfers In - Road and Bridge	$ -	$ -	$ -	$ -	$ -	$ 100,000	$ 100,000
Investment Income	1,632	1,500	1,500	-	-	1,560	1,560
Total Revenue	**1,632**	**1,500**	**1,500**	**-**	**-**	**101,560**	**101,560**
Operating Expense	285	270	270	201	-	300	300
Capital Outlay	63,936	201,671	138,677	24,314	114,363	300,000	414,363
Total Expense	**64,221**	**201,941**	**138,947**	**24,515**	**114,363**	**300,300**	**414,663**
REVENUE EXCEEDING EXPENSES	**$ (62,589)**	**$ (200,441)**	**$ (137,447)**			**$ (198,740)**	**(313,103)**
BEGINNING FUND BALANCE							**318,570**
PROJECTED ENDING FUND BALANCE							**$ 5,467**

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
PARKS AND RECREATION							
Transfers In - Infrastruct. Surtax	$ -	$ -	$ -	$ -	$ -	$ 960,000	$ 960,000
Grants & Contributions	7,240	-	-	-	-	2,050,000	2,050,000
Miscellaneous Income	1,236	700	700	-	-	600	600
Total Revenue	**8,476**	**700**	**700**	**-**	**-**	**3,010,600**	**3,010,600**
Operating Expense	112	-	-	71	-	120	120
Capital Outlay	7,360	84,927	138,672	118,041	17,641	3,054,228	3,071,869
Total Expense	**7,472**	**84,927**	**138,672**	**118,112**	**17,641**	**3,054,348**	**3,071,989**
REVENUE EXCEEDING EXPENSES	**$ 1,004**	**$ (84,227)**	**$ (137,972)**			**$ (43,748)**	**(61,389)**
BEGINNING FUND BALANCE							**61,389**
PROJECTED ENDING FUND BALANCE							**$ 0**

All Other Funds - Account Summary

ENTERPRISE FUNDS

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
WATER AND SEWER FUND							
Charges for Services	7,396,761	7,274,000	7,274,000	-	-	7,658,300	7,658,300
Total Revenue	**7,396,761**	**7,274,000**	**7,274,000**	**-**	**-**	**7,658,300**	**7,658,300**
Personnel Services	604,511	698,963	698,963	-	-	772,605	772,605
Operating Expense	3,689,866	3,554,663	3,554,363	-	-	3,913,051	3,913,051
Debt Service	593,100	1,067,544	1,067,544	-	-	593,100	593,100
Depreciation Expense	1,350,320	1,600,000	1,600,000	-	-	1,400,000	1,400,000
Other Expense	-	-	-	-	-	15,000	15,000
Capital Outlay	1,730,882	-	-	-	-	-	-
Transfer to Capital	-	8,000,000	8,000,000	-	-	-	-
Transfer to General Fund	1,018,855	1,018,855	1,018,855	-	-	872,500	872,500
Total Expense	**8,987,534**	**15,940,025**	**15,939,725**	**-**	**-**	**7,566,256**	**7,566,256**
REVENUE EXCEEDING EXPENSES	**(1,590,773)**	**(8,666,025)**	**(8,665,725)**	**-**	**-**	**92,044**	**92,044**
EST. UNRESTRICTED FUND BALANCE							**7,329,000**
PROJECTED ENDING FUND BALANCE							**7,421,044**

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
UTILITY CAPITAL FUND							
Bond Proceeds	$ -	$ 13,000,000	$ 13,000,000	$ -	$ -	$ 13,000,000	$ 13,000,000
Net investment income		-	-	(1,383)	-	-	-
Total Revenue	**-**	**21,000,000**	**21,000,000**	**(1,383)**	**-**	**13,000,000**	**13,000,000**
Capital Outlay		26,359,656	25,677,811	2,900,189	22,711,307	1,870,000	24,581,307
Contingency	-	200,000	40,000	-	-	200,000	200,000
Total Expense	**-**	**26,559,656**	**25,717,811**	**2,900,189**	**22,711,307**	**2,070,000**	**24,781,307**
REVENUE EXCEEDING EXPENSES	**$ -**	**$ (5,559,656)**	**$ (4,717,811)**			**$ 10,930,000**	**(11,781,307)**
BEGINNING FUND BALANCE							**4,992,509**
PROJECTED ENDING FUND BALANCE							**$ (6,788,798)**

	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
BUILDING FUND							
Building Permits	$ 1,488,292	$ 1,200,000	$ 1,200,000	$ -	$ -	$ 1,855,000	$ 1,855,000
Charges for Services	33,599	19,000	19,000	-	-	27,190	27,190
Total Revenue	**1,521,891**	**1,219,000**	**1,219,000**	**-**	**-**	**1,882,190**	**1,882,190**
Personnel Services	541,618	586,526	591,180	528,512	-	629,650	629,650
Professional Services	140,983	165,000	160,346	35,629	-	150,000	150,000
Operating Expense	37,160	52,585	60,385	40,553	-	51,073	51,073
Contingency	-	50,000	50,000	-	-	50,000	50,000
Capital Outlay	-	117,000	109,200	52,285	46,867	50,000	96,867
Transfers	365,000	365,000	365,000	334,591	-	383,000	383,000
Total Expense	**1,084,761**	**1,336,111**	**1,336,111**	**991,570**	**46,867**	**1,313,723**	**1,360,590**
REVENUE EXCEEDING EXPENSES	**$ 437,130**	**$ (117,111)**	**$ (117,111)**			**$ 568,467**	**521,600**
BEGINNING FUND BALANCE							**1,266,293**
PROJECTED ENDING FUND BALANCE							**$ 1,787,893**

All Other Funds - Account Summary

OTHER FUNDS

	SPECIAL REVENUE FUNDS				CAPITAL PROJECT FUNDS	
	Road & Bridge Fund	**Police Training**	**Law Enforcement Forfeiture Fund**	**Tree Replacement Fund**	**Land Acquisition Fund**	**Canal Dredging**
REVENUE						
Gas Taxes	$ 306,064	$ -	$ -	$ -	$ -	$ -
Charges for Services	40,263					
Fines and Fees	-	775			150,000	
Intergovernmental	81,658					
Investment Income		220	660	160	5,700	1,500
Transfers In						200,000
Other income	-	-	-	2,000	-	-
Total Revenue	**427,985**	**995**	**660**	**2,160**	**155,700**	**201,500**
EXPENDITURES						
Personnel						
Operating	16,250	15,045	-	5,030		280
Misc & Transfers Out	700,000	-	120			-
Capital Outlay	116,685	-	50,000	-	60,830	599,928
Total Expense	**832,935**	**15,045**	**50,120**	**5,030**	**60,830**	**600,208**
REVENUE EXCEEDING EXPENSES	**(404,950)**	**(14,050)**	**(49,460)**	**(2,870)**	**94,870**	**(398,708)**
BEGINNING FUND BALANCE	**1,466,137**	**54,414**	**179,636**	**47,163**	**2,556,800**	**411,162**
PROJECTED ENDING FUND BALANCE	**$ 1,061,187**	**$ 40,364**	**$ 130,176**	**$ 44,293**	**$ 2,651,670**	**$ 12,454**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	ROAD & BRIDGE FUND-101							
REVENUES								
101.3100.312.4101	Loc Opt Gas Tax / Sarasota	69,592	69,000	69,000	-		68,500	68,500
101.3100.312.4102	Loc Opt Gas Tax / Manatee	38,987	45,000	45,000	-		20,000	20,000
101.3100.312.4111	Loc Opt Gas Tax / Sarasota 5 Cents	80,135	72,000	72,000	-		76,000	76,000
101.3100.312.4112	Loc Opt Gas Tax / Manatee 5 Cents	73,192	70,000	70,000	-		73,670	73,670
101.3100.312.4301	2 Cent Gas Tax / Sarasota	34,791	40,000	40,000	-		34,294	34,294
101.3100.312.4302	2 Cent Gas Tax / Manatee	31,599	34,000	34,000	-	-	33,600	33,600
	Taxes	**328,296**	**330,000**	**330,000**	**-**	**-**	**306,064**	**306,064**
101.3100.335.1220	8Th Cent Motor Fuel Tax	46,016	50,000	50,000	-		46,016	46,016
101.3100.335.4100	Rebate On Municipal Vehicles	6,871	4,000	4,000	-		5,200	5,200
101.3100.338.3001	9Th Cent Gas Tax / Sarasota	18,819	21,000	21,000	-		18,381	18,381
101.3100.338.3002	9Th Cent Gas Tax / Manatee	11,861	12,150	12,150	-	-	12,061	12,061
	Intergovernmental	**83,567**	**87,150**	**87,150**	**-**	**-**	**81,658**	**81,658**
101.3100.343.9002	Maintenance GMD Right Of Way	5,010	13,600	13,600	-		9,143	9,143
101.3100.343.9003	Maintenance Traffic Signals	34,965	26,000	26,000	-		24,320	24,320
101.3100.361.1000	Interest On Investments	15,707	12,000	12,000	-		6,800	6,800
101.3100.361.1001	Gain Loss On Sale Of Investments	(7,481)	-	-	-		-	-
101.3100.369.9003	Misc Rev / Other	-	-	-	-	-	-	-
	Charges For Services, Misc And Transfers	**48,201**	**51,600**	**51,600**	**-**	**-**	**40,263**	**40,263**
GRAND TOTAL REVENUES AND TRANSFERS		**460,064**	**468,750**	**468,750**	**-**	**-**	**427,985**	**427,985**
EXPENDITURES								
101.3100.513.3115	Prof Services / Investment Expense	1,425	725	725	1,122		1,250	1,250
101.3100.541.3104	Prof Services / Other-Roundabout Study	-	-	15,000	9,045		15,000	15,000
101.3100.541.3113	Stormwater Monitor/Regulation	8,187	-	-	-	-	-	-
	OPERATING	**9,612**	**725**	**15,725**	**10,167**	**-**	**16,250**	**16,250**
101.3100.541.9303	If Transfer / Beach Fund	-	-	-	-		**-**	**-**
101.3100.541.9301	If Transfer / Streets Fund	-	-	-	-		100,000	100,000
101.3100.541.9001	If Transfer / General Fund	797,004	700,000	700,000	-	-	600,000	600,000
	Non-Operating / Transfers	**797,004**	**700,000**	**700,000**	**-**	**-**	**700,000**	**700,000**
101.3100.541.6401	Streets Vehicles	-	60,000	60,000	58,315	1,685	70,000	71,685
101.3100.541.6403	Streets Other Equipment	-	-	-	-	-	-	-
101.3100.541.6410	Water Craft	-	-	-	-	-	45,000	45,000
	TOTAL CAPITAL OUTLAY	**-**	**60,000**	**60,000**	**58,315**	**1,685**	**115,000**	**116,685**
GRAND TOTAL FUND EXPENDITURES		**806,616**	**760,725**	**775,725**	**68,482**	**1,685**	**831,250**	**832,935**
	FUND REVENUES (UNDER) EXPENDITURES	**(346,552)**	**(291,975)**	**(306,975)**			**(403,265)**	**(404,950)**
	BEGINNING BALANCE			**1,771,427**			**1,464,452**	**1,466,137**
	PROJECTED ENDING FUND BALANCE			**1,464,452**			**1,061,187**	**1,061,187**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	INFRASTRUCTURE SURTAX FUND-102							
REVENUES								
102.3300.312.6001	Infrastructure Surtax / Sarasota	567,058	540,000	540,000	-	-	560,000	560,000
	Taxes	**567,058**	**540,000**	**540,000**	**-**	**-**	**560,000**	**560,000**
102.3300.361.1000	Interest On Investments	8,838	4,000	4,000	-	-	5,600	5,600
102.3300.361.1001	Gain Loss On Sale Of Investments	(3,165)	-	-	-	-	-	-
	Miscellaneous	**5,673**	**4,000**	**4,000**	**-**	**-**	**5,600**	**5,600**
GRAND TOTAL REVENUES		**572,731**	**544,000**	**544,000**	**-**	**-**	**565,600**	**565,600**
EXPENDITURES								
102.3400.513.3115	Prof Services / Investment Expense	805	700	700	810	-	805	805
102.3400.519.6202	Publ Facility - Interior Painting	7,426	10,000	-	-	-	-	-
102.3400.519.6203	Publ Facility - Floor Covering	3,851	10,000	-	-	-	15,000	15,000
102.3400.519.6204	Publ Facility - Roof Repairs	-	10,000	-	-	-	150,000	150,000
102.3400.519.6404	Pub Fac-Server Replacement	85,907	55,093	55,093	50,657	4,436	-	4,436
102.3400.519.6405	Publ Facility - Telephone System	-	85,000	85,000	71,212	13,788	-	13,788
102.3400.519.6406	Publ Facility-Cisco Network Switch	-	25,000	25,000	23,431	1,569	-	1,569
102.3400.521.6202	Generator Replacement - Police	-	55,000	55,000	43,820	11,180	-	11,180
102.3400.521.6203	Pub Fac-Police Bldg Structure	-	-	-	-	-	20,000	20,000
102.3400.521.6401	Police Patrol Vehicles	126,143	133,950	-	-	-	-	-
102.3400.521.6402	Police Detective Suv	88,773	-	-	-	-	-	-
102.3400.521.6403	Police Radio Equipment	-	104,000	104,000	-	104,000	-	104,000
102.3400.522.6202	South Fire Condition Assessment	-	25,000	25,000	91	24,909	-	24,909
102.3400.522.6203	Fire Station Floor Covering Replace	-	10,000	6,828	6,828	-	-	-
102.3400.522.6205	North Fire Relocate A/C Condensers	-	15,000	15,000	-	15,000	-	15,000
102.3400.522.6206	Duct Work Replacement - Fire Sta	-	60,000	60,000	-	60,000	-	60,000
102.3400.522.6403	Fire-Scba Cylinders	-	180,000	179,868	179,868	-	-	-
102.3400.522.6404	Fire-Defirillators	-	-	-	-	-	80,001	80,001
	Operating and Capital Outlay	**312,905**	**778,743**	**611,489**	**376,717**	**234,882**	**265,806**	**500,688**
102.3400.572.9001	If Transfer / General Fund	-	-	-			-	-
102.3400.572.9305	If Transfer / Canal Fund	-	-	-			200,000	200,000
102.3400.572.9306	If Transfer / Parks & Rec Fund	-	-	-	-	-	960,000	960,000
	Transfers	**-**	**-**	**-**	**-**	**-**	**1,160,000**	**1,160,000**
GRAND TOTAL FUND EXPENDITURES		**312,905**	**778,743**	**611,489**	**376,717**	**234,882**	**1,425,806**	**1,660,688**
	FUND REVENUES (UNDER) EXPENDITURES	**259,826**	**(234,743)**	**(67,489)**			**(860,206)**	**(1,095,088)**
	BEGINNING BALANCE			**1,351,804**			**1,284,315**	**1,519,197**
	PROJECTED ENDING FUND BALANCE			**1,284,315**			**424,109**	**424,109**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	TOURIST DEVELOPMENT TAX FUND-104							
REVENUES								
104.3700.312.1201	Tourist Development Tax / Sarasota	324,132	300,000	300,000	-	-	320,000	320,000
104.3700.312.1202	Tourist Development Tax / Manatee	251,451	240,000	240,000	-	-	251,000	251,000
104.3700.312.1203	TDT Tax-Maintenance	-	64,000	64,000	-	-	64,000	64,000
	Taxes	**575,583**	**604,000**	**604,000**	**-**	**-**	**635,000**	**635,000**
104.3700.361.1000	Interest On Investments	13,435	5,000	5,000			6,680	6,680
104.3700.361.1001	Gain Loss On Sale Of Investments	(6,755)	-	-	-	-	-	-
	Miscellaneous	**6,680**	**5,000**	**5,000**	**-**	**-**	**6,680**	**6,680**
GRAND TOTAL REVENUES		**582,263**	**609,000**	**609,000**	**-**	**-**	**641,680**	**641,680**
EXPENDITURES								
104.3700.513.3115	Prof Services / Investment Expense	1,203	1,200	1,200	94	-	1,225	1,225
	OPERATING	**1,203**	**1,200**	**1,200**	**94**	**-**	**1,225**	**1,225**
104.3700.581.1303	If Transfer / Beach Fund-Maint Reimb	-	40,000	40,000	-		40,000	40,000
104.3700.581.0202	If Transfer / Go Beach Bond Fund	-	-	-	-		-	-
104.3700.581.0303	If Transfer / Cap Proj - Beach	400,000	2,250,000	2,250,000	2,250,000	-	500,000	500,000
	Transfers	**400,000**	**2,290,000**	**2,290,000**	**2,250,000**	**-**	**540,000**	**540,000**
GRAND TOTAL FUND EXPENDITURES		**401,203**	**2,291,200**	**2,291,200**	**2,250,094**	**-**	**541,225**	**541,225**
	FUND REVENUES OVER EXPENDITURES	**181,060**	**(1,682,200)**	**(1,682,200)**			**100,455**	**100,455**
	BEGINNING BALANCE			**2,077,318**			**395,118**	**395,118**
	PROJECTED ENDING FUND BALANCE			**395,118**			**495,573**	**495,573**
	TREE REPLACEMENT FUND-108							
REVENUES								
108.4400.361.1000	Interest On Investments	312	50	50	-	-	160	160
108.4400.361.1001	Gain Loss On Sale Of Investments	(149)	-	-	-	-	-	-
108.4400.369.9008	Misc Rev / Tree Replacement (98.06)	-	4,000	4,000	-	-	2,000	2,000
	Interest & Miscellaneous	**163**	**4,050**	**4,050**	**-**	**-**	**2,160**	**2,160**
GRAND TOTAL REVENUES		**163**	**4,050**	**4,050**	**-**	**-**	**2,160**	**2,160**
EXPENDITURES								
108.4400.513.3115	Prof Services / Investment Expense	28	20	20	26	-	30	30
108.4400.572.4602	R/M Grounds / Tree Replacement	-	5,000	5,000	-	-	5,000	5,000
	Miscellaneous & Transfers	**28**	**5,020**	**5,020**	**26**	**-**	**5,030**	**5,030**
GRAND TOTAL FUND EXPENDITURES		**28**	**5,020**	**5,020**	**26**	**-**	**5,030**	**5,030**
	FUND REVENUES OVER EXPENDITURES	**135**	**(970)**	**(970)**			**(2,870)**	**(2,870)**
	BEGINNING BALANCE			**43,115**			**47,163**	**47,163**
	PROJECTED ENDING FUND BALANCE			**42,145**			**44,293**	**44,293**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	POLICE TRAINING FUND-110							
REVENUES								
110.6200.351.3001	Fines / Police Education / Sarasota	862	500	500	-		660	660
110.6200.351.3002	Fines / Police Education / Manatee	229	120	120	-	-	115	115
	Fines	**1,091**	**620**	**620**	**-**	**-**	**775**	**775**
110.6200.361.1000	Interest On Investment	458	20	20			220	220
110.6200.361.1001	Gain (Loss) On Sale Of Investments	(218)	-	-	-	-	-	-
	Interest & Miscellaneous	**240**	**20**	**20**	**-**	**-**	**220**	**220**
GRAND TOTAL REVENUES		**1,331**	**640**	**640**	**-**	**-**	**995**	**995**
EXPENDITURES								
110.6200.513.3115	Prof Services / Investment Expense	41	30	30	35	-	45	45
110.6200.521.4001	Travel/Conf/Training	-	15,000	15,000	15,817	-	15,000	15,000
	Miscellaneous & Transfers	**41**	**15,030**	**15,030**	**15,852**	**-**	**15,045**	**15,045**
GRAND TOTAL FUND EXPENDITURES		**41**	**15,030**	**15,030**	**15,852**	**-**	**15,045**	**15,045**
	FUND REVENUES OVER EXPENDITURES	**1,290**	**(14,390)**	**(14,390)**			**(14,050)**	**(14,050)**
	BEGINNING BALANCE			**64,348**			**54,414**	**54,414**
	PROJECTED ENDING FUND BALANCE			**49,958**			**40,364**	**40,364**
	LAW ENFORCEMENT TRUST FUND-111							
REVENUES								
111.6400.351.2001	Confiscations And Forfeitures	-	-	-	-		-	-
111.6400.361.1000	Interest On Investment	1,296	400	400	-		660	660
111.6400.361.1001	Gain (Loss) On Sale Of Investments	(619)	-	-	-		-	-
111.6400.364.4100	Sale Of Fixed Assets	-	-	-	-	-	-	-
	Interest & Miscellaneous	**677**	**400**	**400**	**-**	**-**	**660**	**660**
GRAND TOTAL REVENUES		**677**	**400**	**400**	**-**	**-**	**660**	**660**
EXPENDITURES								
111.6400.513.3115	Prof Services / Investment Expense	117	90	90	107		120	120
111.6400.521.3104	Prof Service / Other	-	-	-	-		-	-
111.6400.521.4001	Travel/Conf/Training	-	-	-	-	-	-	-
	Miscellaneous & Transfers	**117**	**90**	**90**	**107**	**-**	**120**	**120**
111.6400.521.6401	Automotive Equipment	-	-	-	-	-	-	-
111.6400.521.6403	Other Equipment	-	-	-	-	-	50,000	50,000
	TOTAL CAPITAL OUTLAY	**-**	**-**	**-**	**-**	**-**	**50,000**	**50,000**
GRAND TOTAL FUND EXPENDITURES		**117**	**90**	**90**	**107**	**-**	**50,120**	**50,120**
	FUND REVENUES OVER EXPENDITURES	**560**	**310**	**310**			**(49,460)**	**(49,460)**
	BEGINNING BALANCE			**179,326**			**179,636**	**179,636**
	PROJECTED ENDING FUND BALANCE			**179,636**			**130,176**	**130,176**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	TENNIS CENTER FUND 112							
TENNIS CENTER	**Revenues**							
112.2800.347.2101	Tennis Ctr / Yearly-Family/Res	58,665	68,800	68,800			64,000	64,000
112.2800.347.2103	Tennis Ctr / Yearly-Single/Res	114,194	118,500	118,500			111,520	111,520
112.2800.347.2105	Tennis Ctr / Script Cards	30,339	26,000	26,000			28,000	28,000
112.2800.347.2106	Tennis Ctr / Walk-On Play	19,839	20,000	20,000			24,500	24,500
112.2800.347.2107	Tennis Ctr / Lessons	153,788	151,000	151,000			169,500	169,500
112.2800.347.2108	Tennis Ctr / Tournament/Spec Events	24,083	21,878	21,878			20,000	20,000
112.2800.366.9004	Contribution Private Organization	-	-	-			-	-
112.2800.369.9001	Misc Rev / Tennis Work Comp	6,252	-	-			-	-
112.2800.369.9101	Misc Rev / Tennis Ctr Vend Machine	4,329	4,000	4,000			5,000	5,000
112.2800.369.9102	Misc Rev / Tennis Ctr Merch Sales	137,274	120,000	120,000			150,000	150,000
112.2800.369.9103	Misc Rev / Tennis Ctr Miscellaneous	300	2,000	2,000			300	300
	Sales	**549,063**	**532,178**	**532,178**	**-**	**-**	**572,820**	**572,820**
TENNIS CENTER	**Expenditures**							
112.2800.572.1201	Wages / Regular	179,866	180,343	180,343			171,000	171,000
112.2800.572.1206	Wages / Holiday	3,353	3,779	3,779			3,912	3,912
112.2800.572.1210	Wages / Supplemental - Lessons-Clinics	117,401	105,700	105,700			112,000	112,000
112.2800.572.2101	Fica Taxes	21,986	21,085	21,085			22,000	22,000
112.2800.572.2201	Pension	25,574	25,921	25,921			27,529	27,529
112.2800.572.2203	Town Contrib Salary Savings / 401-K	3,968	4,175	4,175			4,200	4,200
112.2800.572.2204	Town Contrib Def Comp / Icma 401-A	14,446	16,265	16,265			16,500	16,500
112.2800.572.2301	Insurance / Medical	17,610	17,870	17,870			19,963	19,963
112.2800.572.2302	Insurance / Disability	376	410	410			425	425
112.2800.572.2304	Insurance / Life	237	249	249			261	261
112.2800.572.2401	Workers Compensation	3,414	4,566	4,566	-	-	4,917	4,917
	PERSONNEL SERVICES	**388,231**	**380,363**	**380,363**	**-**	**-**	**382,707**	**382,707**
112.2800.572.4101	Communications	1,004	950	950			1,000	1,000
112.2800.572.4201	Postage And Freight	25	250	250			50	50
112.2800.572.4301	Electricity	3,592	2,875	2,875			3,600	3,600
112.2800.572.4302	Water	12,580	11,300	11,300			13,000	13,000
112.2800.572.4305	Gas	335	450	450			335	335
112.2800.572.4502	Insurance / Property	336	-	-			1,700	1,700
112.2800.572.4601	R/M Buildings	4,071	5,000	5,000			4,000	4,000
112.2800.572.4602	R/M Grounds	6,113	11,350	11,350			6,000	6,000
112.2800.572.4605	R/M Other Equipment	514	-	-			500	500
112.2800.572.4701	Printing & Forms	830	800	800			800	800
112.2800.572.4801	Costs / Promotion	1,916	2,000	2,000			2,000	2,000
112.2800.572.4901	Licenses and Taxes	784	-	-			800	800
112.2800.572.4902	Miscellaneous	-	100	100			100	100

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
112.2800.572.4903	Advertising	-	-	-			-	-
112.2800.572.4910	Visa/Mastercard Fees	16,189	9,000	9,000			18,000	18,000
112.2800.572.4920	Costs / Vending Machines	1,760	800	800			2,000	2,000
112.2800.572.4921	Costs / Merchandise	112,401	82,690	82,690			90,000	90,000
112.2800.572.4922	Costs / Special Events	9,403	5,500	5,500			7,000	7,000
112.2800.572.4924	Cost Of Lessons-Contractor	-	-	-			-	-
112.2800.572.5101	Office Supplies	299	600	600			400	400
112.2800.572.5202	Cleaning And Sanitation Supplies	29	50	50			100	100
112.2800.572.5208	Misc Operating Supplies	381	200	200			250	250
112.2800.572.5210	Small Tools And Minor Equipment	577	2,500	2,500			2,500	2,500
112.2800.572.5401	Bks/Publications/Subscrip/Memb Dues	510	400	400	-	-	600	600
	OPERATING EXPENSES	**173,649**	**136,815**	**136,815**	**-**	**-**	**154,735**	**154,735**
112.2800.572.9911	Tennis Capital Reserve	-	15,000	15,000	-	-	-	-
112.2800.572.6301	Tennis - Improvements	-	-	-	-	15,000	20,000	35,000
	CAPITAL OUTLAY	**-**	**15,000**	**15,000**	**-**	**15,000**	**20,000**	**35,000**
	TOTAL TENNIS CENTER	**561,880**	**532,178**	**532,178**	**-**	**15,000**	**557,442**	**572,442**
	Tennis Center Revenue over Expenditure	**(12,817)**	**-**	**-**			**15,378**	**378**
	BEGINNING BALANCE			**52,340**			**71,281**	**71,281**
	PROJECTED ENDING FUND BALANCE			**52,340**			**86,659**	**71,659**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	G.O. BEACH NOURISHMENT BOND FUND-202							
REVENUES								
202.3800.311.1001	Taxes / Sarasota Dist A 2015 Bonds	-	1,784,670	1,784,670	-	-	1,801,980	1,801,980
202.3800.311.1002	Taxes / Manatee Dist A 2015 Bonds	-	638,642	638,642	-	-	662,594	662,594
202.3800.311.1003	Taxes / Sarasota Dist B 2015 Bonds	-	294,130	294,130	-	-	293,860	293,860
202.3800.311.1004	Taxes / Manatee Dist B 2015 Bonds	-	124,752	124,752	-	-	128,641	128,641
	Taxes	**-**	**2,842,194**	**2,842,194**	**-**	**-**	**2,887,075**	**2,887,075**
202.3800.361.1000	Interest On Investments	-	350	350	-	-	6,300	6,300
202.3800.361.1001	Gain (Loss) On Sale Of Investements	-	-	-	-	-	-	-
202.3800.369.9003	Misc Rev / Other	-	-	-	-	-	-	-
	Interest & Miscellaneous	**-**	**350**	**350**	**-**	**-**	**6,300**	**6,300**
202.3800.381.0102	If Transfer / Infrastructure Surtax	-	-	-	-	-	-	-
202.3800.381.0103	If Transfer / Beach Dist A Fund	-	103,500	103,500	-	-	-	-
202.3800.381.0104	If Transfer / Tourist Dev Tax Fund	-	-	-	-	-	-	-
202.3800.381.0107	If Transfer / Beach Dist B Fund	-	1,625	1,625	-	-	-	-
		-	105,125	105,125	-	-	-	-
GRAND TOTAL REVENUES AND TRANSFERS		**-**	**2,947,669**	**2,947,669**	**-**	**-**	**2,893,375**	**2,893,375**
EXPENDITURES								
202.3800.513.3115	Prof Services /Investment Exp	-	-	-	1,206	-	2,000	2,000
202.3800.519.4902	Miscellaneous	-	-	-	350	-	350	350
	Operating Expense	**-**	**-**	**-**	**1,556**	**-**	**2,350**	**2,350**
DEBT SERVICE								
202.3800.582.7101	Redemption Ltd/ Princ. 2015 Bonds	-	-	-	-	-	2,345,000	2,345,000
202.3800.582.7201	Redemption Ltd/Interest 2015 Bonds	-	-	-	-	-	187,462	187,462
202.3800.582.7301	Agents Fee	-	-	-	-	-	-	-
	Debt Service	**-**	**-**	**-**	**-**	**-**	**2,532,462**	**2,532,462**
TRANSFERS OUT								
202.3800.581.9303	Transfer to Beach Capital Fund	-	-	-	-	-	2,756,480	2,756,480
GRAND TOTAL FUND EXPENDITURES		**-**	**-**	**-**	**1,556**	**-**	**5,291,292**	**5,291,292**
	FUND REVENUES OVER EXPENDITURES			**2,947,669**			**(2,397,917)**	**(2,397,917)**
	BEGINNING BALANCE			**-**			**2,947,669**	**2,947,669**
	PROJECTED ENDING FUND BALANCE			**2,947,669**			**549,752**	**549,752**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	G.O. FACILITIES BOND FUND-203							
REVENUES								
203.3900.311.1001	Ad Valorem Taxes / Sarasota	185,080	209,000	209,000	-	-	206,847	206,847
203.3900.311.1002	Ad Valorem Taxes / Manatee	70,190	80,295	80,295	-	-	81,806	81,806
	Taxes	**255,270**	**289,295**	**289,295**	**-**	**-**	**288,653**	**288,653**
203.3900.361.1000	Interest On Investments	1,315	870	870	-	-	640	640
203.3900.361.1001	Gain Loss On Sale Of Investments	142	(500)	(500)	-	-	-	-
203.3900.361.3201	Interest / Sarasota Tax Collector	-	-	-	-	-	-	-
203.3900.384.0001	Bond Proceeds	-	-	-	-	-	-	-
203.3900.381.0304	If Transfer / Facilities Cap Proj Fund	3,702	-	-	-	-	-	-
	Interest & Miscellaneous	**5,159**	**370**	**370**	**-**	**-**	**640**	**640**
GRAND TOTAL REVENUES		**260,429**	**289,665**	**289,665**	**-**	**-**	**289,293**	**289,293**
203.3900.513.3115	Prof Services / Investment Exp	131	-	-	119	-	150	150
203.3900.582.7101	Redemption Of Ltd / Principal	255,000	260,000	260,000	-	-	265,000	265,000
203.3900.582.7201	Redemption Of Ltd / Interest	34,829	29,295	29,295	14,648	-	23,653	23,653
203.3900.582.7301	Agents Fee	-	-	-	-	-	-	-
203.3900.583.7302	Pmt to Refunded Bond Escrow Agent	-	-	-	-	-	-	-
	Miscellaneous & Transfers	**289,960**	**289,295**	**289,295**	**14,767**	**-**	**288,803**	**288,803**
GRAND TOTAL FUND EXPENDITURES		**289,960**	**289,295**	**289,295**	**14,767**	**-**	**288,803**	**288,803**
	FUND REVENUES (UNDER) EXPENDITURES	**(29,531)**	**370**	**370**			**490**	**490**
	BEGINNING BALANCE			**6,440**			**6,810**	**6,810**
	PROJECTED ENDING FUND BALANCE			**6,810**			**7,300**	**7,300**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	CAPITAL PROJECTS STREETS-FUND 301							
REVENUES								
301.4200.361.1000	Interest On Investments	3,143	1,500	1,500			1,560	1,560
301.4200.361.1001	Gain Loss On Sale Of Investments	(1,511)	-	-			-	-
301.4200.381.0004	If Transfer / Road And Bridge	-	-	-	-	-	100,000	100,000
	Intergovernmental, Interest & Transfers	**1,632**	**1,500**	**1,500**	**-**	**-**	**101,560**	**101,560**
GRAND TOTAL REVENUES AND TRANSFERS		**1,632**	**1,500**	**1,500**	**-**	**-**	**101,560**	**101,560**
301.4200.541.6501	Streets, Vill. Drainage / Sidewalk	-	-	-	-	-	35,000	35,000
301.4200.541.6502	Drainage Improvements	-	60,000	60,000	10,875	49,125	15,000	64,125
301.4200.541.6504	Street Project	62,994	125,853	62,859	5,274	57,585	250,000	307,585
301.4200.541.6510	Traffic Signal Repair	-	15,000	15,000	8,165	6,835	-	6,835
301.4200.541.6511	Street Lighting	942	818	818	-	818	-	818
	Capital Projects	**63,936**	**201,671**	**138,677**	**24,314**	**114,363**	**300,000**	**414,363**
301.4200.513.3115	Prof Services / Investment Expense	285	270	270	201	-	300	300
301.4200.581.0101	If Transfer/Road And Bridge	-	-	-	-	-	-	-
	Transfers and Miscellaneous	**285**	**270**	**270**	**201**	**-**	**300**	**300**
GRAND TOTAL FUND EXPENDITURES		**64,221**	**201,941**	**138,947**	**24,515**	**114,363**	**300,300**	**414,663**
	FUND REVENUES (UNDER) EXPENDITURES	**(62,589)**	**(200,441)**	**(137,447)**			**(198,740)**	**(313,103)**
	BEGINNING BALANCE			**341,654**			**204,207**	**318,570**
	PROJECTED ENDING FUND BALANCE			**204,207**			**5,467**	**5,467**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	CAPITAL PROJECTS LAND ACQ-FUND 302							
REVENUES								
302.3500.361.1000	Interest On Investments	8,742	5,000	5,000			5,700	5,700
302.3500.361.1001	Gain Loss On Sale Of Investments	(2,181)	-	-			-	-
302.3500.369.9008	Land Acquisition Fees	404,796	2,100,000	2,100,000	-	-	150,000	150,000
	Interest & Miscellaneous	**411,357**	**2,105,000**	**2,105,000**	**-**	**-**	**155,700**	**155,700**
GRAND TOTAL REVENUES AND TRANSFERS		**411,357**	**2,105,000**	**2,105,000**	**-**	**-**	**155,700**	**155,700**
302.3500.513.3115	Prof Services / Investment Expense	792	-	1,660	1,146	-	830	830
302.3500.537.6101	Capital outlay/Quick Point	-	-	-	-	-	-	-
302.3500.537.6105	Capital Outlay / Two Huts	-	5,000	5,050	5,050	-	-	-
302.3500.537.6106	Land Purchase / 594 Bay Isles Rd	1,524,154	-	4,324	4,324	-	-	-
302.3500.537.6107	Town Center Overlay (594 Bay Isles)	-	20,000	20,000	-	20,000	40,000	60,000
GRAND TOTAL FUND EXPENDITURES/TRANSFERS		**1,524,946**	**25,000**	**31,034**	**10,520**	**20,000**	**40,830**	**60,830**
	FUND REVENUES OVER EXPENDITURES	**(1,113,589)**	**2,080,000**	**2,073,966**			**114,870**	**94,870**
	BEGINNING BALANCE			**462,834**			**2,536,800**	**2,556,800**
	PROJECTED ENDING FUND BALANCE			**2,536,800**			**2,651,670**	**2,651,670**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	CAPITAL PROJECTS BEACH-FUND 303							
REVENUES								
303.4600.331.5001	Fed Grants / FEMA	49,418	-	-			-	-
303.4600.334.3901	St Grant / Beach Project	-	-	2,335,034			3,323,615	3,323,615
303.4600.334.3902	St Grant / 14ME2-Beach Nourishment	-	-	601,918			-	-
303.4600.334.3903	St Grant / 14ME3-Inlet Management	-	-	57,381			-	-
303.4600.334.3301	St Grant Beach Project	-	2,335,034	-	-	-	-	-
	Intergovernmental	**49,418**	**2,335,034**	**2,994,333**	**-**	**-**	**3,323,615**	**3,323,615**
303.4600.384.0001	Proceeds From 2015 Bond Sale	-	15,680,000	15,680,000			12,923,520	12,923,520
303.4600.361.1000	Interest On Investments	37,283	14,000	14,000			20,100	20,100
303.4600.361.1001	Gain Loss On Sale Of Investments	(16,597)	-	-			-	-
303.4600.369.3002	Settlements	-	-	-			-	-
303.4600.381.0103	Transfer In - Beach District A						2,347,424	2,347,424
303.4600.381.0107	Transfer In - Beach District B						409,056	409,056
303.4600.381.0102	If Transfer / Infrastructure Surtax	-	-	-			-	-
303.4600.381.0104	If Transfer / Tourist Dev Tax	400,000	2,290,000	2,290,000	-	-	540,000	540,000
	Interest, Miscellaneous & Transfers	**420,686**	**17,984,000**	**17,984,000**	**-**	**-**	**16,240,100**	**16,240,100**
	GRAND TOTAL REVENUES AND TRANSFERS	**470,104**	**20,319,034**	**20,978,333**	**-**	**-**	**19,563,715**	**19,563,715**
EXPENDITURES								
303.4600.513.3115	Prof Services / Investment Expense	3,363	3,000	3,000	3,076	-	5,000	5,000
303.4600.519.1200	Personnel Services-Wages	-	46,941	46,941	-	-	50,752	50,752
303.4600.519.3104	Prof Srvcs / Other - Beach	3,000	-	-	-	-	3,000	3,000
303.4600.519.3114	Revise Beach Districts Ordinance	29,355	90,726	70,645	8,360	62,285	-	62,285
303.4600.519.4001	Travel/Conf/Training-Beach	1,306	2,000	2,000	1,665	-	2,000	2,000
303.4600.519.4600	Grounds/Equp Maintenance-Beach	-	26,935	26,935	-	-	5,000	5,000
303.4600.519.4624	Beach Groin Maint-Sarasota	-	3,000	3,000	-	-	-	-
303.4600.519.5401	Beach Watch Membership	5,500	5,500	6,000	6,000	-	6,000	6,000
	Operating	**42,524**	**178,102**	**158,521**	**19,101**	**62,285**	**71,752**	**134,037**
303.4600.519.6510	High Erosion Area Sand Placement	179,957	10,983,193	10,983,193	171,472	10,811,721	3,569,000	14,380,721
303.4600.519.6511	Bch Monitor Annual Post Constr Surv	78,815	188,400	188,400	62,934	125,466	125,000	250,466
303.4600.519.6512	Beach Consulting	26,410	57,956	57,956	916	57,040	100,000	157,040
303.4600.519.6519	WCIND-LB Pass Inlet Mgmt	367,358	218,083	-	-	-	-	-
303.4600.519.6520	Longboat Pass Inlet Mgmt	1,493	3,500,000	3,500,000	-	3,500,000	1,000,000	4,500,000
303.4600.519.6521	Bch Plan / Design Consult-Sand Srch	18,606	-	7,494	6,788	706	300,000	300,706
303.4600.519.6522	Beach Management Plan Update	-	-	-	-	-	-	-
303.4600.519.6523	Islander Groin Construction/Maint	-	3,000	3,000	-	3,000	30,000	33,000
303.4600.519.6524	Islander Groin Permit And Design	-	-	-	-	-	-	-
303.4600.519.6525	Beach-Monitor Protected Species	75,640	146,445	148,260	68,021	80,239	260,000	340,239

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
303.4600.519.6526	North End Structures	10,682	2,500,000	2,614,651	2,283,768	330,883	-	330,883
303.4600.519.6527	Bch 2011 - Cost Of Bond Issuance	-	-	-	-	-	-	-
303.4600.519.6528	Bch-N End Erosion Control Structure	-	-	-	-	-	-	-
303.4600.519.6529	Beach-Permit For Interim Sand	-	-	-	-	-	-	-
303.4600.519.6530	Beach-North Shore Seawall Constr	-	-	-	-	-	-	-
303.4600.519.6531	Northshore Design Of Added Sand	-	-	-	-	-	-	-
303.4600.519.6532	Beach Tilling	-	30,000	30,000	7,205	-	40,000	40,000
303.4600.519.6533	N.End Jcp Interim Beach Nourishment	-	-	-	-	-	-	-
303.4600.519.6534	Beach Other - Legal Expense	-	-	-	-	-	-	-
303.4600.519.6535	Beach - Litigation Defense	189,661	18,354	15,769	-	15,769	-	15,769
303.4600.519.6540	New Pass - Coastal Engineering	119,055	179,200	71,995	71,966	-	-	-
303.4600.519.6541	Environ Monitor Protected Species	-	-	-	-	-	-	-
303.4600.519.6542	Bch - Artificial Reef Monitoring	-	175,000	175,000	-	-	200,000	200,000
303.4600.519.6543	Beach-South End Interim Truck Haul	-	1,500,000	1,500,000	91,270	1,408,730	-	1,408,730
303.4600.519.6550	North End Structural Stabilization	330	5,000	5,000	55	4,945	-	4,945
303.4600.519.6552	New Pass Dredging	-	-	-	-	-	4,300,000	4,300,000
303.4600.519.6553	Army Corp Shore Prot Assessment	-	-	-	-	-	-	-
303.4600.519.9901	Contingency	-	-	-	-	-	200,000	200,000
	Capital Outlay	**1,068,007**	**19,504,631**	**19,300,718**	**2,764,395**	**16,338,499**	**10,124,000**	**26,462,499**
GRAND TOTAL		**1,110,531**	**19,682,733**	**19,459,239**	**2,783,496**	**16,400,784**	**10,195,752**	**26,596,536**
	FUND REVENUES (UNDER) EXPENDITURES	**(640,427)**	**636,301**	**1,519,094**			**9,367,963**	**(7,032,821)**
	BEGINNING BALANCE			**4,636,063**			**(9,327,820)**	**7,072,964**
	PROJECTED ENDING FUND BALANCE			**6,155,157**			**40,143**	**40,143**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	CAPITAL PROJECTS CANAL DREDGING-FUND 305							
REVENUES								
305.4500.361.1000	Interest On Investments	3,181	1,500	1,500			1,500	1,500
305.4500.361.1001	Gain Loss On Sale Of Investments	(1,429)	-	-	-	-	-	-
305.4500.381.0102	If Transfer / Infrastructure Surtax	-	-	-	-	-	200,000	200,000
	Interest, Miscellaneous & Transfers	**1,752**	**1,500**	**1,500**	**-**	**-**	**201,500**	**201,500**
EXPENDITURES								
305.4500.513.3115	Prof Services / Investment Expense	288	270	270	244	-	280	280
305.4500.519.6552	Canal Dredging Feasibility	-	-	100,000	72	99,928	-	99,928
305.4500.519.6555	Future Canal Dredging	-	-	-	-	-	500,000	500,000
GRAND TOTAL FUND EXPENDITURES		**288**	**270**	**100,270**	**316**	**99,928**	**500,280**	**600,208**
	FUND REVENUES OVER EXPENDITURES	**1,464**	**1,230**	**(98,770)**			**(298,780)**	**(398,708)**
	BEGINNING BALANCE			**409,904**			**311,234**	**411,162**
	PROJECTED ENDING FUND BALANCE			**311,134**			**12,454**	**12,454**
	RESERVED FOR FUTURE CANAL DREDGING							
	PROJECTED UNRESERVED FUND BALANCE						**12,454**	**12,454**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	CAPITAL PROJECTS PARKS AND RECREATION FUND 306							
REVENUES								
306.5000.334.3914	WCIND Matching Grant	7,240	-	-			50,000	50,000
306.5000.337.7001	Sarasota County Contribution	-	-	-			2,000,000	2,000,000
306.5000.361.1000	Interest On Investments	1,236	700	700			600	600
306.5000.361.1001	Gain Loss On Sale Of Investments	(663)	-	-			-	-
306.5000.366.9005	Contribution / Garden Club of LBK	-	-	-			-	-
306.5000.366.9006	Contribution / Kiwanis Club of LBK	-	-	-	-	-	-	-
	Grants, Interest and Miscellaneous	**7,813**	**700**	**700**	**-**	**-**	**2,050,600**	**2,050,600**
306.5000.381.0102	If Transfer / Infrastructure Surtax	-	-	-	-	-	960,000	960,000
	Transfers	**-**	**-**	**-**	**-**	**-**	**960,000**	**960,000**
GRAND TOTAL REVENUES AND TRANSFERS		**7,813**	**700**	**700**	**-**	**-**	**3,010,600**	**3,010,600**
306.5000.513.3115	Prof Services / Investment Expense	112	-	-	71	-	120	120
306.5000.572.6500	Recreation Center Improvements	-	34,787	34,301	19,898	11,473	-	11,473
306.5000.572.6501	Recreation Ctr Improv Other Than Bldg	7,360	140	140	80	-	10,000	10,000
306.5000.572.6502	Bayfront Park Development	-	-	53,745	53,713	32	3,038,093	3,038,125
306.5000.572.6503	Bayfront Park Garden Club Trees	-	-	6,136	-	6,136	-	6,136
306.5000.572.6504	Bayfront Park Kiwanis Club Playground	-	-	-	-	-	6,135	6,135
306.5000.572.6512	Village Boat Ramp	-	-	-	-	-	-	-
306.5000.572.6513	Town Dock Improvements	-	-	-	-	-	-	-
306.5000.572.6520	Durante Park Playground	-	50,000	44,350	44,350	-	-	-
GRAND TOTAL FUND EXPENDITURES		**7,472**	**84,927**	**138,672**	**118,112**	**17,641**	**3,054,348**	**3,071,989**
	FUND REVENUES (UNDER) EXPENDITURES	**341**	**(84,227)**	**(137,972)**			**(43,748)**	**(61,389)**
	BEGINNING BALANCE			**160,809**			**43,748**	**61,389**
	PROJECTED ENDING FUND BALANCE			**22,837**			**0**	**0**

All Other Funds - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
	UTILITY FUND-401								
REVENUES									
401.5100.343.3001	Other Grants / SWFWMD	-	-	-	-	-	-	-	0.0%
401.5100.343.5001	Fed Grants / Fema (Disaster Relief)	-	31,022	-	-	-	-	-	0.0%
401.5100.343.6101	Water Sales	3,380,196	3,483,849	3,497,742	3,400,000	3,400,000	3,600,000	200,000	5.9%
401.5100.343.6103	Service And Repair Income	222	-	-	-	-	-	-	0.0%
401.5100.343.6104	Wastewater Collection Charges	3,789,022	3,869,922	3,886,261	3,800,000	3,800,000	4,000,000	200,000	5.3%
401.5100.343.6502	Delinquent Penalty Charges	26,013	25,330	26,161	35,000	35,000	26,000	(9,000)	(25.7%)
401.5100.343.6503	Interest On Investments	57,418	39,789	23,243	35,000	35,000	25,000	(10,000)	(28.6%)
401.5100.343.6505	Miscellaneous Income	3,725	4,850	8,923	3,000	3,000	6,000	3,000	100.0%
401.5100.343.6506	Refund Of Prior Year Expenditures	-	295	-	-	-	-	-	0.0%
401.5100.343.6507	Sale Of Fixed Assets	3,944	-	-	-	-	-	-	0.0%
401.5100.343.6511	Interest / '09 Go Note Proceeds	3,990	3,471	357	-	-	-	-	0.0%
401.5100.343.9003	Misc Rev / Other	3,578	8,793	1,303	1,000	1,000	1,300	300	30.0%
401.5100.343.9005	Gain (Loss) On Sale Of Investments	(31,067)	(14,736)	(47,229)	-	-	-	-	0.0%
GRAND TOTAL		**7,237,041**	**7,452,585**	**7,396,761**	**7,274,000**	**7,274,000**	**7,658,300**	**384,300**	**5.3%**
WATER									
401.5200.536.1101	Wages / Executive	-	28,749	57,870	57,450	57,450	47,432	(10,018)	(17.4%)
401.5200.536.1201	Wages / Regular	111,550	113,308	96,008	106,226	106,226	176,592	70,366	66.2%
401.5200.536.1209	Severance	-	-	-	-	-	-	-	0.0%
401.5200.536.1302	Wages / Temporary	-	2,877	2,109	4,300	4,300	4,300	-	0.0%
401.5200.536.1402	Wages / Overtime	13,291	13,581	9,449	16,500	16,500	16,500	-	0.0%
401.5200.536.2101	Fica Taxes	9,300	11,090	13,096	14,112	14,112	18,729	4,617	32.7%
401.5200.536.2201	Pension	-	44,512	20,926	26,586	26,586	28,234	1,648	6.2%
401.5200.536.2203	Town Contrib Salary Savings / 401-K	962	906	1,723	3,917	3,917	3,517	(400)	(10.2%)
401.5200.536.2204	Town Contrib Def Comp / Icma 401-A	-	-	19,300	13,644	13,644	22,970	9,326	68.4%
401.5200.536.2301	Insurance / Medical	23,483	32,263	41,022	43,871	43,871	59,063	15,192	34.6%
401.5200.536.2302	Insurance / Disability	-	-	467	786	786	1,367	581	73.9%
401.5200.536.2304	Insurance / Life	324	315	290	481	481	1,040	559	116.2%
401.5200.536.2401	Workers Compensation	3,460	3,928	4,369	4,648	4,648	5,583	935	20.1%
	PERSONNEL SERVICES	**162,370**	**251,529**	**266,629**	**292,521**	**292,521**	**385,327**	**92,806**	**31.7%**
401.5200.536.3101	Prof Services / Engineering	25,849	-	26,125	30,000	30,000	30,000	-	0.0%
401.5200.536.3104	Prof Services / Other	72,535	72,456	119,968	152,000	151,700	137,000	(14,700)	(9.7%)
401.5200.536.4001	Travel / Conference / Training	5,140	3,585	2,980	3,689	3,689	5,000	1,311	35.5%
401.5200.536.4002	Car Allowance	-	-	-	-	-	-	-	0.0%
401.5200.536.4101	Communications	4,342	5,323	6,165	3,750	3,750	6,165	2,415	64.4%
401.5200.536.4102	Cell Phone Allowance	-	-	104	2,700	2,700	900	(1,800)	(66.7%)
401.5200.536.4103	Insurance Opt Out Allowance	38	-	-	-	-	-	-	0.0%
401.5200.536.4201	Postage And Freight	2,235	2,790	2,195	2,500	2,500	2,195	(305)	(12.2%)
401.5200.536.4301	Electricity	46,266	47,702	51,965	44,000	44,000	51,965	7,965	18.1%
401.5200.536.4302	Water	920	401	551	800	800	551	(249)	(31.1%)
401.5200.536.4402	Rental / Equipment	486	407	475	500	500	475	(25)	(5.0%)
401.5200.536.4601	R/M Buildings	3,727	2,161	4,237	3,000	3,000	4,237	1,237	41.2%
401.5200.536.4602	R/M Grounds	4,255	480	375	4,600	4,600	2,000	(2,600)	(56.5%)
401.5200.536.4603	R/M Automotive Equipment	5,839	11,181	6,859	5,098	5,098	6,859	1,761	34.5%
401.5200.536.4604	R/M Hydrants/Meters/Lines/Ls	182,636	152,724	154,732	250,825	250,825	200,000	(50,825)	(20.3%)
401.5200.536.4605	R/M Other Equipment	4,632	7,559	3,788	5,000	5,000	5,000	-	0.0%
401.5200.536.4610	R/M Storm	-	143	143	1,000	1,000	1,000	-	0.0%
401.5200.536.4701	Printing And Forms	3,256	1,327	-	3,000	3,000	3,000	-	0.0%
401.5200.536.4702	Duplication Costs	-	-	-	-	-	-	-	0.0%
401.5200.536.4901	Licenses And Taxes	933	500	850	500	500	600	100	20.0%
401.5200.536.4902	Miscellaneous	223	475	126	500	500	500	-	0.0%

All Other Funds - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
401.5200.536.4903	Advertising	-	652	651	-	-	651	651	100.0%
401.5200.536.5101	Office Supplies	444	400	464	400	400	464	64	16.0%
401.5200.536.5201	Chemicals	7,399	7,693	6,640	12,000	12,000	12,000	-	0.0%
401.5200.536.5203	Uniforms	3,011	2,213	1,937	3,400	3,400	3,000	(400)	(11.8%)
401.5200.536.5204	Fuel And Oil	5,991	9,651	10,541	7,000	7,000	10,541	3,541	50.6%
401.5200.536.5207	Water Purchased For Resale	1,208,726	1,205,880	1,263,619	1,150,000	1,150,000	1,300,000	150,000	13.0%
401.5200.536.5208	Misc Operating Supplies	471	348	90	500	500	500	-	0.0%
401.5200.536.5210	Small Tools And Minor Equipment	5,730	10,432	4,537	8,000	8,000	8,000	-	0.0%
401.5200.536.5211	Laundry And Clothing Allowance	782	803	824	825	825	1,100	275	33.3%
401.5200.536.5212	Water Wise Program	455	-	1,265	2,000	2,000	2,000	-	0.0%
401.5200.536.5401	Bks/Publications/Subscrip/Memb Dues	778	1,201	2,570	1,200	1,200	2,570	1,370	114.2%
	OPERATING	**1,597,099**	**1,548,487**	**1,674,776**	**1,698,787**	**1,698,487**	**1,798,273**	**99,786**	**5.9%**
	TOTAL WATER DEPARTMENT	**1,759,469**	**1,800,016**	**1,941,405**	**1,991,308**	**1,991,008**	**2,183,600**	**192,592**	**9.7%**
401.5300.536.1201	Wages / Regular	202,100	202,312	205,780	197,662	197,662	212,923	15,261	7.7%
401.5300.536.1402	Wages / Overtime	29,846	21,821	27,078	30,000	30,000	30,000	-	0.0%
401.5300.536.2101	Fica Taxes	17,232	16,645	17,485	17,416	17,416	18,584	1,168	6.7%
401.5300.536.2201	Pension	-	74,444	18,193	91,581	91,581	52,801	(38,780)	(42.3%)
401.5300.536.2203	Town Contrib Salary Savings / 401-K	3,436	2,707	4,198	5,545	5,545	7,288	1,743	31.4%
401.5300.536.2204	Town Contrib Def Comp / Icma 401-A	-	-	20,808	17,790	17,790	18,980	1,190	6.7%
401.5300.536.2301	Insurance / Medical	38,120	39,989	35,944	36,203	36,203	37,406	1,203	3.3%
401.5300.536.2302	Insurance / Disabiltiy	-	-	870	949	949	1,286	337	35.5%
401.5300.536.2304	Insurance / Life	596	533	549	577	577	976	399	69.2%
401.5300.536.2401	Workers Compensation	5,804	6,628	6,812	8,719	8,719	7,034	(1,685)	(19.3%)
	PERSONNEL SERVICES	**297,134**	**365,079**	**337,717**	**406,442**	**406,442**	**387,278**	**(19,164)**	**(4.7%)**
401.5300.536.3101	Prof Services / Engineering	21,420	-	-	20,000	20,000	20,000	-	0.0%
401.5300.536.3104	Prof Services / Other	7,683	7,272	5,606	20,500	20,604	20,500	(104)	(0.5%)
401.5300.536.4001	Travel / Conference / Training	715	-	1,645	2,868	2,868	2,868	-	0.0%
401.5300.536.4101	Communications	3,958	3,157	2,665	1,600	1,600	1,700	100	6.3%
401.5300.536.4102	Cell Phone Allowance	-	-	69	3,600	3,600	900	(2,700)	(75.0%)
401.5300.536.4201	Postage And Freight	55	91	57	50	50	60	10	20.0%
401.5300.536.4301	Electricity	51,749	51,079	51,349	65,925	65,925	54,000	(11,925)	(18.1%)
401.5300.536.4302	Water	9,135	9,294	8,349	9,000	9,000	9,000	-	0.0%
401.5300.536.4402	Rental / Equipment	488	407	359	500	500	600	100	20.0%
401.5300.536.4601	R/M Buildings	1,156	765	1,340	1,000	1,000	1,000	-	0.0%
401.5300.536.4603	R/M Automotive Equipment	7,455	6,515	7,088	4,000	4,000	5,000	1,000	25.0%
401.5300.536.4604	R/M Lift Stations And Sewer Lines	86,089	107,181	64,055	100,033	105,165	100,000	(5,165)	(4.9%)
401.5300.536.4605	R/M Other Equipment	6,353	8,374	3,952	9,000	6,000	9,000	3,000	50.0%
401.5300.536.4610	R/M Storm	80	143	143	2,000	468	1,000	532	113.7%
401.5300.536.4701	Printing And Forms	25	-	13	50	50	50	-	0.0%
401.5300.536.4901	Licenses And Taxes	25	346	-	100	100	100	-	0.0%
401.5300.536.4902	Miscellaneous	191	376	-	550	550	500	(50)	(9.1%)
401.5300.536.5101	Office Supplies	60	99	164	150	150	150	-	0.0%
401.5300.536.5201	Chemicals	10,314	7,406	11,984	10,050	9,450	10,050	600	6.3%
401.5300.536.5203	Uniforms	1,822	1,421	725	2,400	2,400	2,400	-	0.0%
401.5300.536.5204	Fuel And Oil	29,317	5,899	8,050	17,000	17,000	10,000	(7,000)	(41.2%)
401.5300.536.5208	Misc Operating Supplies	568	912	469	1,000	1,000	650	(350)	(35.0%)
401.5300.536.5209	Wastewater Treatment	1,611,153	1,613,190	1,683,590	1,435,400	1,435,400	1,685,000	249,600	17.4%
401.5300.536.5210	Small Tools And Minor Equipment	3,053	13,220	2,246	10,000	10,000	10,000	-	0.0%
401.5300.536.5211	Laundry And Clothing Allowance	1,099	1,099	1,099	1,100	1,100	1,100	-	0.0%
401.5300.536.5401	Bks/Publications/Subscrip/Memb Dues	531	130	397	500	396	500	104	26.3%
	OPERATING	**1,854,494**	**1,838,376**	**1,855,414**	**1,718,376**	**1,718,376**	**1,946,128**	**227,752**	**13.3%**
	TOTAL WASTEWATER DEPARTMENT	**2,151,628**	**2,203,455**	**2,193,131**	**2,124,818**	**2,124,818**	**2,333,406**	**208,588**	**9.8%**

All Other Funds - Account Detail

Account Number	Description	Actual Amount Year 2012	Actual Amount Year 2013	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Recommend Budget 2015-16	Budget Variance $	Budget Variance %
UTILTIES GENERAL SERVICES									
401.5400.536.1601	Compensating Vacation Pay	3,095	(6,892)	419	-	-	-	-	0.0%
401.5400.536.1602	Compensating Medical Pay	435	361	(254)	-	-	-	-	0.0%
401.5400.536.2201	Pension	116,522	5,711	-	-	-	-	-	0.0%
401.5400.536.2501	Unemployment Compensation	-	-	-	-	-	-	-	0.0%
	PERSONNEL SERVICES	**120,052**	**(820)**	**165**	**-**	**-**	**-**	**-**	**-**
401.5400.536.3104	Prof Services / Other	23,486	23,787	21,057	-	-	24,000	24,000	100.0%
401.5400.536.3115	Prof Services / Investment Expense	23,486	23,787	6,334	-	-	6,400	6,400	100.0%
401.5400.536.3201	Accounting And Auditing	25,500	24,313	19,375	20,600	20,600	22,000	1,400	6.8%
401.5400.536.4502	Insurance / Property	47,476	44,305	56,251	51,000	51,000	74,000	23,000	45.1%
401.5400.536.4503	Insurance / Other	48,657	37,219	37,430	37,000	37,000	38,250	1,250	3.4%
401.5400.536.4902	Miscellaneous	26,923	28,265	4,688	28,900	28,900	4,000	(24,900)	(86.2%)
	OPERATING	**195,528**	**181,676**	**145,135**	**137,500**	**137,500**	**168,650**	**31,150**	**22.7%**
401.5400.536.7101	Loan Principle	-	-	-	550,048	550,048	-	(550,048)	(100.0%)
401.5400.536.7201	Interest On Ltd	567,948	564,967	593,100	517,496	517,496	593,100	75,604	14.6%
	DEBT SERVICE	**567,948**	**564,967**	**593,100**	**1,067,544**	**1,067,544**	**593,100**	**(474,444)**	**(44.4%)**
401.5400.536.9901	Depreciation Expense	1,164,416	1,470,873	1,350,320	1,600,000	1,600,000	1,400,000	(200,000)	(12.5%)
401.5400.536.9902	Loss / Disposal Of Fixed Assets	1,164,416	1,470,873	9,963	-	-	10,000	10,000	100.0%
401.5400.536.9903	Amortization / Bond Discount	-	-	-	-	-	-	-	0.0%
401.5400.536.9904	Amortization / Bond Issue Costs	-	-	-	-	-	-	-	0.0%
401.5400.536.9905	Bad Debt Expense	78,043	95,271	4,578	-	-	5,000	5,000	100.0%
401.5400.581.0404	If Transfer / Utility Capital Fund	-	-	-	8,000,000	8,000,000	-	(8,000,000)	(100.0%)
401.5400.581.9109	If Transfer / General Fund	999,305	997,605	1,018,855	1,018,855	1,018,855	872,500	(146,355)	(14.4%)
	NON-OPERATING & TRANSFERS	**3,406,180**	**4,034,622**	**2,383,716**	**10,618,855**	**10,618,855**	**2,287,500**	**(8,331,355)**	**(78.5%)**
	TOTAL UTILITIES GENERAL SERVICES	**4,289,708**	**4,780,445**	**3,122,116**	**11,823,899**	**11,823,899**	**3,049,250**	**(8,774,649)**	**(74.2%)**
GRAND TOTAL		**8,200,805**	**8,783,916**	**7,256,652**	**15,940,025**	**15,939,725**	**7,566,256**	**(8,373,469)**	**(52.5%)**
FUND REVENUES OVER EXPENDITURES						**(8,665,725)**	**92,044**		
	BEGINNING BALANCE						**7,329,000**		
PROJECTED						**(8,665,725)**	**7,421,044**		

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	UTILITY CAPITAL FUND-404							
REVENUES								
404.5101.381.0401	IF Transfer/Utility Fund	-	8,000,000	8,000,000	-	-	-	-
404.5101.384.0001	Bond Proceeds	-	13,000,000	13,000,000	-	-	13,000,000	13,000,000
404.5101.343.6503	Interest Income	-	-	-	-	-	-	-
GRAND TOTAL REVENUES AND TRANSFERS		**-**	**21,000,000**	**21,000,000**	**-**	**-**	**13,000,000**	**13,000,000**
CAPITAL OUTLAY - ALL UTILITY FUND								
404.5401.536.1201	Personnel Services	-	-	66,315	-	-	-	-
404.5201.536.6302	Water Tank Inspections	-	-	-	-	-	-	-
404.5201.536.6310	Main Water Line Valve Replacement	-	-	-	-	-	-	-
404.5201.536.6320	Water System Hydraulic Model Update	-	-	-	-	-	-	-
404.5201.536.6322	Pressure Reducing Station	-	-	-	-	-	-	-
404.5201.536.6327	Water Main Inspection	-	60,000	60,000	-	60,000	-	60,000
404.5201.536.6328	Utility Maps	9,966	-	-	-	-	-	-
404.5201.536.6329	Lb Pass Subaqueous Replacement	206,930	1,662,441	1,475,660	1,129,851	345,809	-	345,809
404.5201.536.6401	Automotive Equipment - Water	-	100,000	100,000	82,678	17,322	35,000	52,322
404.5201.536.6403	Other Equipment - Water	-	-	-	-	-	250,000	250,000
404.5201.536.6404	Meters Installed	217,138	24,122	24,122	5,323	18,799	15,000	33,799
404.5201.536.6409	Software	-	-	-	-	-	100,000	100,000
404.5301.536.6355	Wetwell And Manhole Repair	-	85,000	245,000	-	245,000	75,000	320,000
404.5301.536.6356	Rehabilitation Of Sewer Lines I&I	5,375	666,607	600,292	31,916	568,376	600,000	1,168,376
404.5301.536.6360	Ww Collection Subaqueous Rehab	627,946	20,686,494	20,339,186	230,590	20,108,596	-	20,108,596
404.5301.536.6361	Force Main Replacement	-	-	-	-	-	-	-
404.5301.536.6364	Scada System Replacement	-	150,000	150,000	87,205	62,795	200,000	262,795
404.5301.536.6366	Rehab Minor Lift Stations	113,400	250,000	250,000	52,433	197,567	250,000	447,567
404.5301.536.6369	Lift Station 5F Rehabilitation	-	-	-	-	-	-	-
404.5301.536.6370	Lift Station 7F Rehabilitation	-	-	-	-	-	-	-
404.5301.536.6371	Lift Station 6F Rehabilitation	296	-	-	-	-	-	-
404.5301.536.6372	Lift Station E Rehabilitation	328,327	1,006,252	713,011	677,665	35,346	-	35,346
404.5301.536.6373	Wastewater Collection Rehab	48,131	195,810	194,067	85,968	108,099	-	108,099
404.5301.536.6374	Lift Station 9C Rehabilitation	16,360	309,170	306,908	179,810	127,098	-	127,098
404.5301.536.6375	Lift Station 8F Rehabilitation	43,212	317,298	306,788	255,051	51,737	-	51,737
404.5301.536.6376	Lift Station 9D Rehabilitation	-	-	-	-	-	300,000	300,000
404.5301.536.6377	Lift Station 8D Rehabilitation	-	300,000	300,000	-	300,000	-	300,000
404.5301.536.6378	Gmd Gravity Crossing Replacement	-	300,000	300,000	-	300,000	-	300,000
404.5301.536.6401	Automotive Equipment - Sewer	-	-	-	-	-	-	-
404.5301.536.6402	Lift Station Pumps	56,900	146,462	146,462	75,561	70,901	45,000	115,901
404.5401.536.6409	Computer Software	56,901	100,000	100,000	6,138	93,862	-	93,862
404.5301.536.6403	Lift Station Control Panel Upgrades	-	-	-	-	-	-	-
	TOTAL CAPITAL OUTLAY	**1,730,882**	**26,359,656**	**25,677,811**	**2,900,189**	**22,711,307**	**1,870,000**	**24,581,307**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
404.5401.536.3115	Prof Services / Investment Expense	56,901	-	-	1,383	-	-	-
404.5401.536.9910	**COMMISSION CONTINGENCY**	**-**	**200,000**	**40,000**	**-**	-	**200,000**	200,000
GRAND TOTAL UTILITY CAPITAL FUND EXPENDITURES		**1,787,783**	**26,559,656**	**25,717,811**	**2,901,572**	**22,711,307**	**2,070,000**	**24,781,307**
	FUND REVENUES OVER EXPENDITURES		**(5,559,656)**	**(4,717,811)**	**(2,901,572)**		**10,930,000**	**(11,781,307)**
	BEGINNING BALANCE			**-**			**(17,718,798)**	**4,992,509**
	PROJECTED ENDING FUND BALANCE			**(4,717,811)**			**(6,788,798)**	**(6,788,798)**

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
	BUILDING FUND-402							
REVENUES								
402.5500.322.0001	Permits / Building	1,248,280	985,000	985,000	-		1,600,000	1,600,000
402.5500.322.0002	Permits / Plumbing	78,422	70,000	70,000	-		73,000	73,000
402.5500.322.0003	Permits / Electrical	77,106	63,000	63,000	-		60,000	60,000
402.5500.322.0004	Permits / Harv	71,484	70,000	70,000	-		88,000	88,000
402.5500.329.0001	Permits / Miscellaneous	13,000	12,000	12,000	-	-	34,000	34,000
	PERMITS	**1,488,292**	**1,200,000**	**1,200,000**	**-**	**-**	**1,855,000**	**1,855,000**
402.5500.341.2002	Building Review Fees	6,671	6,500	6,500	-		7,000	7,000
402.5500.341.3000	Copies/Maps/Ordinances	-	-	-			800	800
402.5500.342.5002	Re-Inspection Fees	9,095	6,000	6,000	-		5,200	5,200
402.5500.361.1000	Interest On Investments	6,732	3,000	3,000	-		7,500	7,500
402.5500.361.1001	Gain (Loss) On Sale Of Investments	(3,105)	-	-	-		-	-
402.5500.369.9003	Misc Rev / Other	8,642	500	500	-		1,300	1,300
402.5500.369.9017	Misc Rev / Double Fee Penalty	1,664	-	-			1,400	1,400
402.5500.369.9004	Misc Rev / Radon Fee Collect Allow	1,950	1,500	1,500	-		1,995	1,995
402.5500.369.9009	Misc Rev / Bldg Code Adm Coll Allow	1,950	1,500	1,500	-	-	1,995	1,995
	CHARGES FOR SERVICES & OTHER	**33,599**	**19,000**	**19,000**	**-**	**-**	**27,190**	**27,190**
GRAND TOTAL REVENUES AND TRANSFERS		**1,521,891**	**1,219,000**	**1,219,000**	**-**	**-**	**1,882,190**	**1,882,190**
BUILDING DEPARTMENT								
402.5500.524.1201	Wages / Regular	338,716	368,352	368,352	326,714		367,114	367,114
402.5500.524.1302	Wages / Temporary	1,139	5,400	10,054	10,735		5,400	5,400
402.5500.524.1402	Wages / Overtime	-	2,000	2,000	630		7,000	7,000
402.5500.524.1601	Compensating Vacation Pay	(1,058)	-	-	-		-	-
402.5500.524.1602	Compensating Medical Pay	404	-	-	-		-	-
402.5500.524.2101	Fica Taxes	25,452	26,724	26,724	24,911		29,033	29,033
402.5500.524.2201	Pension	85,745	91,581	91,581	68,829		97,262	97,262
402.5500.524.2203	Town Contrib Salary Savings / 401K	5,516	5,630	5,630	5,372		9,027	9,027
402.5500.524.2204	Town Contr Def Comp / Icma 401-A	31,511	31,349	31,349	33,136		35,633	35,633
402.5500.524.2301	Insurance / Medical	48,147	48,575	48,575	51,938		71,727	71,727
402.5500.524.2302	Insurance / Disability	1,308	1,419	1,419	1,397		2,066	2,066
402.5500.524.2304	Insurance / Life	807	864	864	835		1,562	1,562
402.5500.524.4103	Insurance Opt Out	-	-	-	885		-	-
402.5500.524.2401	Workers Compensation	3,931	4,632	4,632	3,130	-	3,826	3,826
	PERSONNEL SERVICES	**541,618**	**586,526**	**591,180**	**528,512**	**-**	**629,650**	**629,650**
402.5500.524.3104	Prof Services / Other	39,542	150,000	140,896	20,052		150,000	150,000
402.5500.524.3112	Prof Services / Colony	101,441	15,000	19,450	15,577		-	-
402.5500.524.3115	Prof Services / Investment Expense	610	600	600	517		-	-
402.5500.524.4001	Travel / Conference / Training	3,950	8,485	8,485	4,128		8,904	8,904

Account Number	Description	Actual Amount Year 2014	Adopted Budget 2014-15	Amended Budget 2014-15	Capital Expended 2014-15	Estimated PO/Capital Carryover to 2016	Recommend Budget 2015-16	Recommend Budget (incl Capital Carryover) 2015-16
402.5500.524.4101	Communications	2,925	3,500	3,500	1,762		2,925	2,925
402.5500.524.4102	Cell Phone Allowance	69	-	-	1,627		1,800	1,800
402.5500.524.4201	Duplication Costs	160	250	250	137		160	160
402.5500.524.4401	Rental / Building	3,683	3,300	3,300	3,891		3,683	3,683
402.5500.524.4402	Rental / Equiment	805	1,500	1,500	1,133		3,000	3,000
402.5500.524.4603	R/M Automotive Equipment	399	8,000	8,000	842		399	399
402.5500.524.4605	R/M Other Equipment	-	250	250	-		250	250
402.5500.524.4701	Printing And Forms	235	500	500	374		235	235
402.5500.524.4702	Duplication Costs	148	400	400	80		148	148
402.5500.524.4901	Licenses and Taxes	-	125	125	190		-	-
402.5500.524.4902	Miscellaneous	240	250	250	229		240	240
402.5500.524.4910	Visa/Mastercard Fees	16,148	12,000	12,000	15,767		16,148	16,148
402.5500.524.5101	Office Supplies	1,216	800	8,600	3,012		2,000	2,000
402.5500.524.5203	Uniforms	1,045	1,500	1,500	732		1,500	1,500
402.5500.524.5204	Fuel And Oil	4,556	6,000	6,000	2,877		4,556	4,556
402.5500.524.5208	Misc Operating Supplies	121	500	500	317		500	500
402.5500.524.5210	Small Tools And Minor Equipment	19	400	400	710		400	400
402.5500.524.5401	Bks/Publications/Subscrip/Memb Dues	831	4,225	4,225	2,228	-	4,225	4,225
	OPERATING	**178,143**	**217,585**	**220,731**	**76,182**	**-**	**201,073**	**201,073**
402.5500.581.0001	If Transfer / General Fund	365,000	365,000	365,000	334,591	-	383,000	383,000
	TRANSFERS	**365,000**	**365,000**	**365,000**	**334,591**	**-**	**383,000**	**383,000**
402.5500.524.6401	Automotive Equipment	-	50,000	50,000	39,972		-	-
402.5500.524.6402	Office Equipment	-	17,000	9,200	9,180		-	-
402.5500.524.6409	Software	-	50,000	50,000	3,133	46,867	50,000	96,867
	TOTAL CAPITAL OUTLAY	**-**	**117,000**	**109,200**	**52,285**	**46,867**	**50,000**	**96,867**
402.5500.524.9901	**COMMISSION CONTINGENCY**	**-**	**50,000**	**50,000**	**-**	**-**	**50,000**	**50,000**
GRAND TOTAL BUILDING FUND EXPENDITURES		**1,084,761**	**1,336,111**	**1,336,111**	**991,570**	**46,867**	**1,313,723**	**1,360,590**
	FUND REVENUES OVER EXPENDITURES	**437,130**	**(117,111)**	**(117,111)**			**568,467**	**521,600**
	BEGINNING BALANCE			**1,336,537**			**1,219,426**	**1,266,293**
	PROJECTED ENDING FUND BALANCE			**1,219,426**			**1,787,893**	**1,787,893**