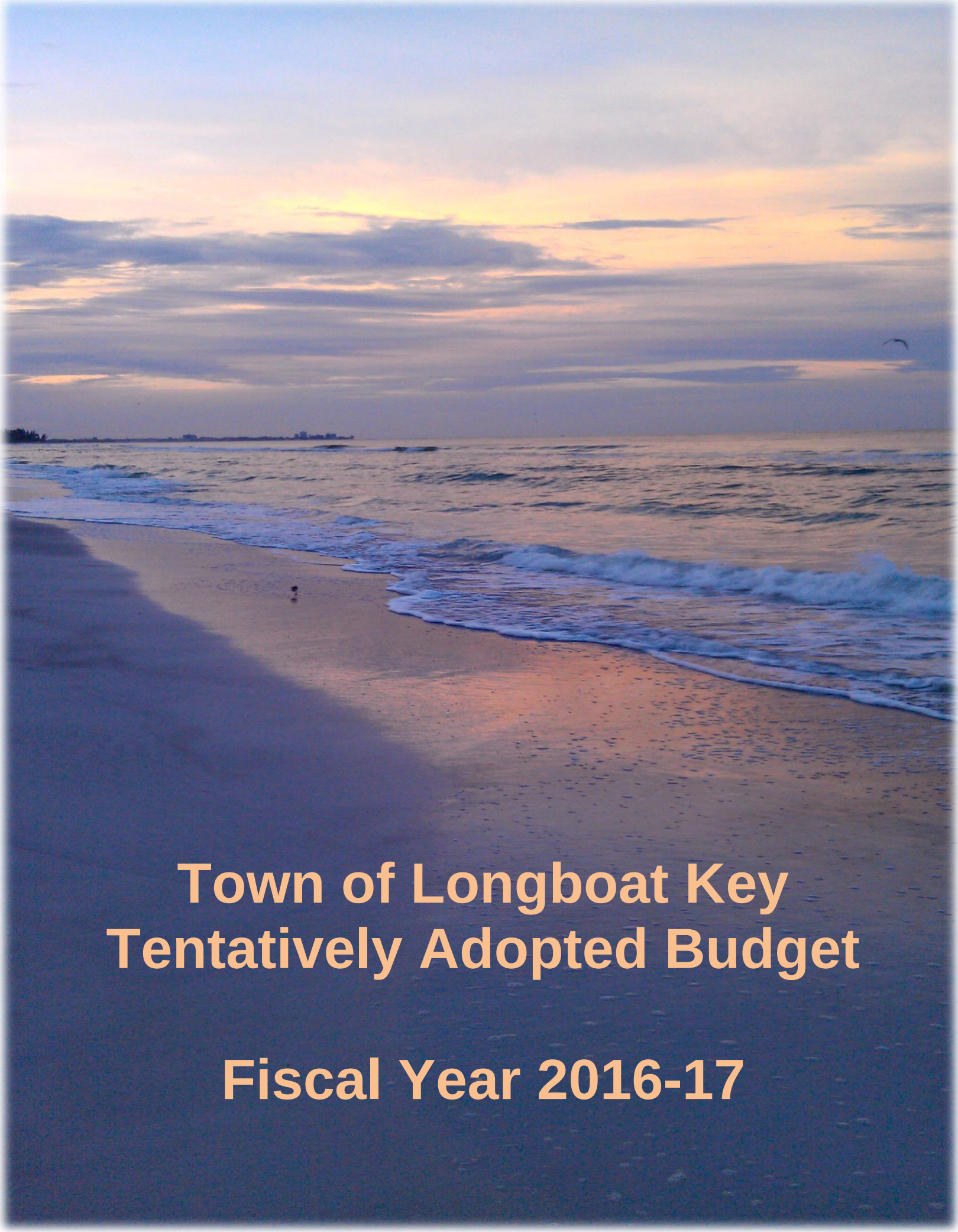

Town of Longboat Key
Tentatively Adopted Budget

Fiscal Year 2016-17

2016-17 TENTATIVELY ADOPTED BUDGET

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TOWN COMMISSION
Mayor – Jack Duncan
Vice Mayor – Terry Gans

(Left to Right)
(Commissioners: Irwin Pastor, Vice Mayor Terry Gans, Phill Younger,
Mayor Jack Duncan, Armando Linde, Jack Daly, Ed Zunz)

The Longboat Key Town Commission consists of seven members elected for 2-year terms. The current Town Commissioners and terms are as follows:

Town Commissioner
District 1
Armando Linde
(March 2016 - March 2018)

Mayor and Town Commissioner
District 2
Jack Duncan
(March 2015 - March 2017)

Vice-Mayor and Town Commissioner
District 3
Terry Gans
(March 2016 - March 2018)

Town Commissioner
District 4
Jack Daly
(March 2015 - March 2017)

Town Commissioner
District 5
Ed Zunz
(March 2016 - March 2018)

Town Commissioner
At-Large
Irwin Pastor
(March 2016 - March 2018)

Town Commissioner
At-Large
Phill Younger
(March 2015 - March 2017)

DEPARTMENT HEADS

Town Manager
David R Bullock

Assistant Town Manager
Mike Hein

Town Clerk
Trish J. Granger

Finance Director
Susan L. Smith

Fire Chief
Paul Dezzi

Police Chief
Peter Cumming

Planning, Zoning & Building Director
Alaina Ray

Public Works Director
Juan J. Florensa

Town Attorney
Maggie Mooney-Portale

Information Technology Director
Jason Keen

Vision Statement

Longboat Key is a beautiful place to live, work, and visit, where the natural assets of a barrier island combine with cultural and recreational amenities, visionary planning, and proactive leadership to enhance your way of life.

Mission Statement

To vigorously maintain and preserve Longboat Key's status as a premier residential and visitor destination that supports the historic balance between residential, recreational, tourism, and commercial attributes, through a commitment to long-term and short-term planning excellence and measureable results.

Core Values

1. The governance of the town shall encourage public involvement, and maintain a high-quality, stable workforce that provides excellent public services, including safety and disaster management, within a framework of sound fiscal planning.

2. The town shall support well-designed and well-maintained neighborhoods, communities, and commercial areas through the regulation and enforcement of landscaping and property maintenance codes for the beautification of the island and protection of property values.

3. The town will identify and support healthcare providers, adult education resources, and aging in place facilities, which increase the ability of residents to locally access necessary services.

4. The town will strengthen the ability of businesses to thrive year round on Longboat Key by encouraging commercial revitalization, development, and maintenance through clear regulations and incentives that support long-term planning for vibrant integrated commercial centers.

5. The town will develop a Gulf of Mexico Drive corridor plan to ensure compatible development while creating attractive public spaces and sense of community.

6. The town will maintain Longboat Key as a premier vacation destination and enhance year round tourism through continued revitalization, development, and maintenance of tourism-oriented businesses and amenities such as; lodging, cultural attractions, restaurants, golf courses, tennis facilities and beaches.

7. The town will maintain and improve the quality and variety of island-based recreational and educational opportunities, including high-quality community center, and will support and promote off-island recreational, cultural and urban attractions.

8. The town will pursue long-term transit system solutions that provide reasonable travel options within the town and off-island for residents, visitors, businesses and the local workforce, while maintaining and improving traffic circulation.

9. The town will protect the islands' invaluable natural resources through Best Management Practices (BMP) and coordinated regional solutions for water quality, green building, irrigation, energy conservation, waste management, storm water and shoreline protection.

10. The town will continually identify and pursue appropriate state-of-the-art technological infrastructures that provide competitive advantages over other island resort.

11. The town recognizes the need to provide suitable amenities for visitors and residents of all ages.

Town Government

The Town of Longboat Key was incorporated in 1955 as a political subdivision of the State of Florida and operates under a Charter that was adopted in 1955. The voters approved a revised Charter in 2007.

Longboat Key is a barrier island community located on Florida's west coast. The Town lies within two counties; the northern portion of Longboat Key is in Manatee County and the southern portion is in Sarasota County. The island is surrounded by the Gulf of Mexico on the west and Sarasota Bay on the east. Longboat Key covers 4.75 square miles.

The area is popular among retirees and is also a popular resort and second home community. Longboat Key has a population of approximately 6,900 permanent residents and grows to approximately 20,000 during peak tourist season.

Gulf of Mexico Drive (GMD), also referred to as State Road 789, is the only main thoroughfare and runs north-south through the island. The Town is accessed by bascule (draw) bridges, from the south by New Pass Bridge connecting Longboat Key and Lido Key and Longboat Pass Bridge on the north connecting Longboat Key to Anna Maria Island. Both bridges connect to secondary roads to the mainland in each county which lead to major regional facilities, including Interstate 75, US 41, and US 301. These regional facilities provide access to Bradenton and Tampa to the north and Sarasota, Fort Myers, and Naples to the south.

The citizens enjoy a full range of services including Police, Fire, Ambulance, Streets, Parks, Recreation, Public Works, Planning, Zoning, Building and General Administrative Services. The Town also operates a Town-wide water and wastewater transmission system. The Town purchases its water and waste treatment from Manatee County. Sanitation, electric, telephone, gas and cable television services are provided by franchisees.

The Town includes two dependent special districts consisting of Longboat Key Beach Erosion Control District A (all properties from Gulf of Mexico Drive West; also including all commercial properties located on either side of Gulf of Mexico Drive) and Longboat Key Beach Erosion Control District B (all other property).

The Town has a Commission/Manager form of government. Seven Commissioners are elected for two-year terms. The appointed Mayor is the Commission's presiding officer. Elections are held annually with either four or three seats to be decided upon. The Town has five election districts and two At Large Commission seats. The Town Manager is appointed by the Commission and administers the daily operations of the Town through appointed department heads.

The annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except the capital project funds, which adopt project-length budgets. The legal level of budgetary control (i.e., the level at which expenditures may not legally exceed the appropriations) is the line item level.

TOWN MANAGER'S MESSAGE

September 19, 2016

I am pleased to present the Town Commission with the enclosed spending plan for the 2016-17 fiscal year (FY17) which (a) preserves the current level of services; (b) provides for scheduled replacement of equipment and other capital improvements; (c) lowers the operating mill rate to 2.1144 as directed by the Commission in July; and (d) increases fund balance reserves to 132 operating days. This proposal represents a balanced budget for the Town of Longboat Key for FY17 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 $15,762,573. The Town is benefitting through improved economic conditions as reflected in the second year of 5% increases in assessed value of property. Some of the challenges we faced during the budget process was to keep the budget flat and maintain our ability to fund important planning initiatives. The Tentatively Adopted operating mill rate of 2.1144 provides a decrease of 0.0156 mills from the prior year millage of 2.1300. Even though the mill rate was lowered, the increase in assessed values resulted in additional tax revenue of $458,473. The Tentatively Adopted beach millages are 0.7699 for District A (gulf side) and 0.1925 for District B (bay side) for debt issued related to central key sand placement and dredging initiatives. The facilities debt millage for 2010 refunding bonds, expiring in 2019, is 0.0547 mills.

My budget guidelines for FY17 were as follows:

- No increase in millage
- No increase in operating expenditures
- Maintain publicly visible service levels
- No use of surplus to support operating costs
- Maintain minimum 90 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

The current fiscal year marked some notable events, such as the beginning of an island wide Beach Nourishment project, which included the completion of a $10 million sand truck haul placement project along the central Key. The Town issued $10.78 million in bonds in June 2016, which are payable over four years beginning in FY17. Construction of a $3.1 million Bayfront Park renovation has begun and the Town residents voted at two referendums which authorized the Town to borrow funds to remove all the utility poles and underground electrical, communications, fiber optics, and other utilities island wide. The Town also negotiated two new three year contracts with the Firefighters (IAFF) and Police Unions which are reflected in this proposed budget.

Two new Governmental Capital Funds have been added to the Municipal Budget Program in FY17; the *Gulf of Mexico Drive (GMD) Undergrounding Utility Capital Project Fund* authorized by the Town Commission on January 4, 2016 and the *Neighborhood Undergrounding Utility Capital Project Fund* authorized on June 6, 2016. The Town is in the early stages of undergrounding electrical, communications, fiber optics, and other utilities including the installation of street lighting island wide. These Capital Project funds will provide detailed accountability relative to the cost of undergrounding the utility lines. The Town split the undergrounding project into two separate referendums and two separate projects. On November 3, 2015, the Town's electors voted to authorize the Town's borrowing of up to $25,250,000 for undergrounding Gulf of Mexico Drive including Binnacle Point in Spanish Main and on Broadway Street ("GMD Undergrounding Project"). The second referendum held March 15, 2016 authorized the borrowing of an additional $23,850,000 to underground the remaining neighborhood side streets and install fiber optics in already undergrounded areas ("Neighborhood Undergrounding Project").

The GMD Undergrounding Project's annual assessments will first appear on the 2016 tax bills. The Town has collected a little over $5 million or 20% of the project costs from residents who chose to prepay the assessment. The adoption of a Final Assessment Resolution for the Neighborhood Undergrounding Project has been postponed until the bid process is substantially complete in order to provide for a more accurate estimate of the costs before assessing its Town residents. It is the Commission's intent to reduce the Neighborhood General Benefit costs by 50% through reduced costs or through the use of other non-ad valorem revenue. This commitment is reflective of the Town Commission's assignment of current General Fund non ad valorem portion of fund balance of $370,308 toward the Neighborhood Project at their September 16, 2016 Regular Meeting.

The current FY16 budget is projected to yield an estimated fund balance of $5,320,832 which represents 127 operating days[1]. As there is an operating surplus of $225,688 in this presented budget, there is an additional 5 days in projected year end reserves as compared to the previous year. Throughout the budget workshops, the Commission grappled with the appropriateness of building a fund balance greater than what is required for supporting 90 days of operation. More recently, the commission's assignment of non-ad valorem fund balance as well as interfund loans, which will occur during the next year or two[2], to support the neighborhood underground project reduces the Unassigned portion of fund balance. The Town's minimum Fund Balance Policy for Unassigned fund balance is 60 operating days.

Use of fund balance is a short term fix. Any long term pledge would reduce the cushion in the Town's ability to respond to unforeseen fiscal needs and we need to recognize the long term impact on future borrowing capacity. Conversely, further reduction in the millage rates will at some point restrict the Town's ability to react nimbly to changing markets or demands on its general operating budgets, especially if the community is confronted with stagnant or declining property values. Let me be clear in that the budget being presented for adotion for FY17 does not incorporate any change in approach, but I point this out in this transmittal to indicate the degree to which I believe these considerations must be addressed.

The Tentatively Adopted Town Budget provides the Town the resources it needs to accomplish major projects over the next fiscal year. These capital initiatives will be discussed in more detail throughout this document.

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.

The Tentatively Adopted Town Budget for fiscal Year 2016-17 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 2016-17.

Respectfully submitted,

David R Bullock
Town Manager

[1] Based on FY16 Estimated Actual cost per day of $41,858. The cost per day for FY2017 is $42,051.
[2] Interfund loans which are long term in nature (greater than 1 year) are classified under GASB54 as Non spendable fund balance.

BUDGET DISCUSSION & ANALYSIS

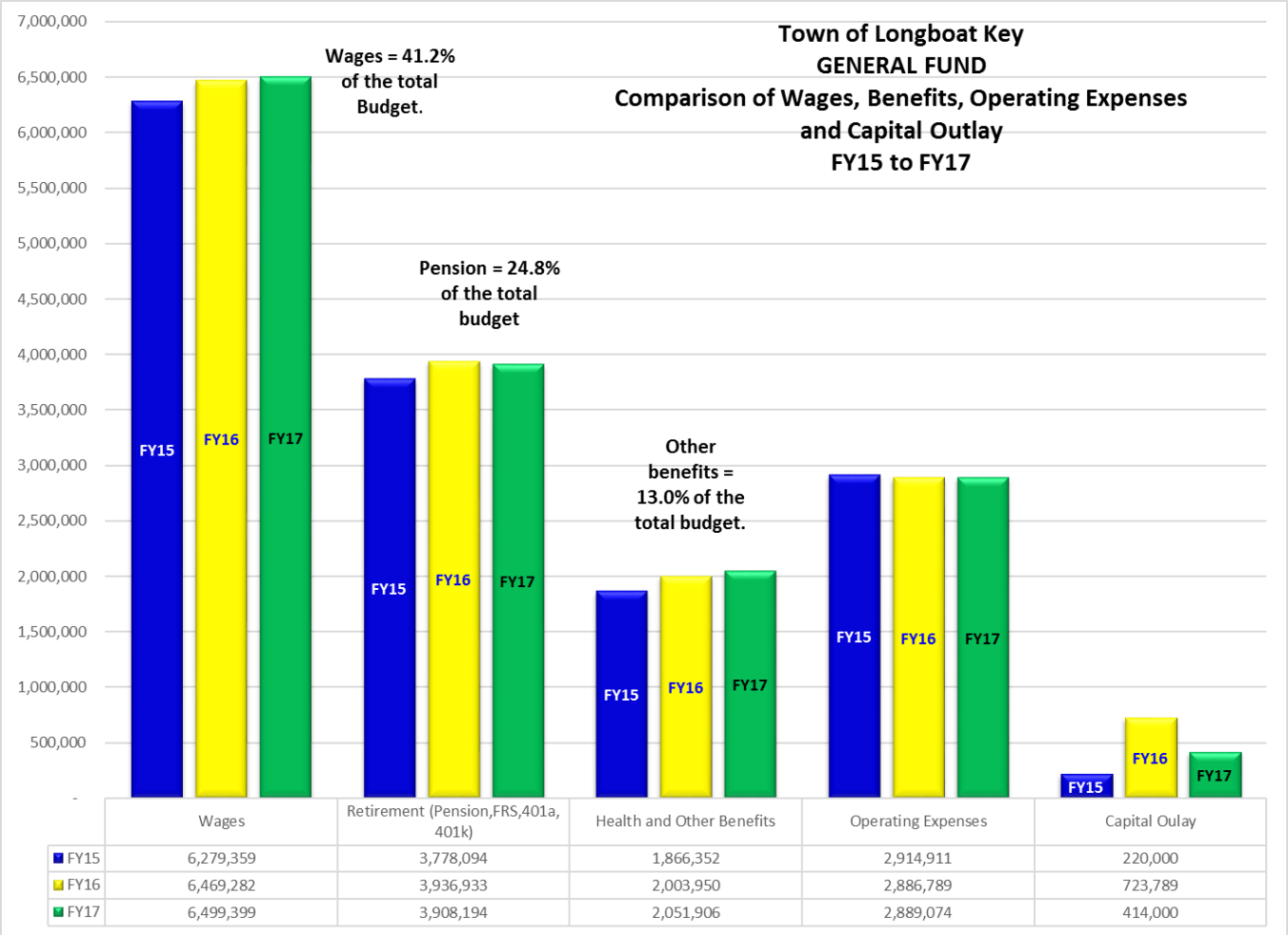
Budget in Brief – General Fund

The Tentatively Adopted General Fund operating budget of $15,762,573 represents a $478,464 (2.95%) decrease in spending from the previous year's adopted budget of $16,241,037. The Tentatively Adopted operating mill rate of 2.1144 provides for a decrease of 0.0156 from the prior year millage. The increase in assessed taxable property values in combination with the reduction in mill rate results in additional tax revenue of $458,473. This increase in taxes will cover all operating expenses and add $225,688 to our fund balance reserves (approximately 5 operating days).

During the year, the Town negotiated with both the International Association of Fire Fighters (IAFF) and the Police Benevolent Association(PBA). Based on staff turnover and the number of surrounding area departments competing for experienced Fire and Emergency Medical Services(EMS) personnel, the Town considered adequacy of the pay scale as well as employee Florida Retirement System (FRS) contribution rates. In order to attract and retain experienced personnel and maintain the exceptional service provided to its residents, the Town rescinded its prior negotiated deal for employees to pay 50% of the Town's share of FRS contributions. In return, the Fire Department reduced its pay by the amount of the contribution.

During fiscal year 2016, the Fire Department lost seven terminating DROP employees, which required the payout of accumulated vacation, as well as the cost of hiring replacements three months ahead of schedule for training purposes. Because these were one-time costs in 2016, we are able to reduce the Fire/EMS budget $258,612 for fiscal year 2017.

Overall, total operating expenses decreased 1.07% or $168,675 and capital outlay decreased 42.8% or $309,789 for a total decrease of $478,464. Wages, pension and other benefits make up 79% of the total budget.



	Wages	Retirement (Pension,FRS,401a, 401k)	Health and Other Benefits	Operating Expenses	Capital Oulay
FY15	6,279,359	3,778,094	1,866,352	2,914,911	220,000
FY16	6,469,282	3,936,933	2,003,950	2,886,789	723,789
FY17	6,499,399	3,908,194	2,051,906	2,889,074	414,000

Budget in Brief – General Fund continued

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	2.1144	0.0547	0.7699	2.9390
DISTRICT B	2.1144	0.0547	0.1925	2.3616

The proposed operating millage of 2.1144 produces a 3.75% change from the Rolled-Back Rate of 2.0380 for 2016.

- 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 of 2.1144 was set at the July 5, 2016 Regular Meeting and tentatively adopted at the September 12, 2016 Regular Meeting. The final millage cannot be higher than 2.1144. The tentatively adopted millage of 2.1144 and anything lower can be adopted by a simple majority vote.

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Town of Longboat Key
Tentatively Adopted Budget FY2016-17

Millage Rate @	2.1144	ADOPTED	AMENDED	ESTIMATED	PROPOSED	From ADOPTED to Proposed	
	ACTUAL	BUDGET	BUDGET	ACTUAL	BUDGET	BUDGET	BUDGET
	FY 2014-15	FY 2015-16	FY 2015-16	FY 2015-16	FY 2016-17	$ CHANGE	% CHANGE
Revenues:							
Property Taxes	10,363,035	10,680,620	10,680,620	10,737,234	11,139,093	$458,473	4.29%
Other Taxes	152,704	152,000	152,000	152,000	152,000	$0	0.00%
Franchise Fees	989,044	938,500	938,500	928,400	944,000	$5,500	0.59%
Licenses and Permits	43,949	31,200	31,200	39,100	32,900	$1,700	5.45%
Intergovernmental	1,274,666	1,221,900	1,221,900	1,262,000	1,256,000	$34,100	2.79%
Charges for Services	396,689	332,480	332,480	359,750	320,180	($12,300)	(3.70%)
Grants	64,697	78,600	78,600	78,600	91,738	$13,138	16.72%
Fines and Miscellaneous	1,319,621	302,497	302,497	236,954	76,350	($226,147)	(74.76%)
Income on Investments	21,933	25,500	25,500	61,872	25,500	$0	0.00%
Transfers From Other Funds	2,066,507	1,855,500	1,855,500	2,292,457	1,950,500	$95,000	5.12%
Prior Year (Surplus)/Deficit	0	622,240	847,240	(142,096)	(225,688)	($847,928)	(136.27%)
Total Fund Revenues	$16,692,845	$16,241,037	$16,466,037	$16,006,271	$15,762,573	($478,464)	(2.91%)
Expenditures:							
Town Commission	21,533	31,045	31,045	27,042	23,522	(7,523)	(24.23%)
Town Attorney	305,231	311,000	311,000	311,000	347,000	36,000	11.58%
Outside Attorneys	83,820	70,000	70,000	70,000	70,000	0	0.00%
Town Manager	458,530	483,278	525,714	525,714	552,649	69,371	14.35%
Town Clerk	324,184	367,215	367,215	367,215	379,127	11,912	3.24%
Finance/Purchasing	594,865	627,866	627,866	627,866	689,233	61,367	9.77%
Information Technology	661,362	584,053	584,053	584,053	609,691	25,638	4.39%
Human Resources	143,955	147,004	147,004	147,004	166,274	19,270	13.11%
Municipal Buildings	102,185	109,102	109,102	109,102	101,757	(7,345)	(6.73%)
Police	3,016,355	3,233,032	3,233,032	3,233,032	3,379,177	146,145 [1]	4.52%
Fire/Rescue	7,206,400	6,507,917	6,503,542	6,503,542	6,249,305	(258,612) [2]	(3.97%)
Emergency Management	15,077	10,299	10,299	11,000	18,577	8,278	80.38%
Public Works	506,975	550,457	550,457	550,457	581,306	30,849	5.60%
Parks	128,434	200,746	225,746	178,846	210,554	9,808	4.89%
Planning and Zoning	668,191	698,975	698,975	698,975	588,745	(110,230) [4]	(15.77%)
Recreation	24,053	26,334	26,334	26,334	25,642	(692)	(2.63%)
Streets	611,092	646,155	646,155	646,155	640,344	(5,811)	(0.90%)
General Services	534,503	612,770	837,770	610,770	415,670	(197,100) [3]	(32.17%)
Town Commission Contingency	0	250,000	182,564	0	250,000	0	0.00%
Red Tide Contingency	0	50,000	50,000	50,000	50,000	0	0.00%
Total Expenditures	$15,406,745	$15,517,248	$15,737,873	$15,278,107	$15,348,573	-$168,675	-1.07%
Capital Outlay	85,642	723,789	728,164	728,164	414,000	-309,789	(42.80%)
Total Expenditures	$15,492,387	$16,241,037	$16,466,037	$16,006,271	$15,762,573	-$478,464	(2.95%)
BEGINNING FUND BALANCE	$ 4,180,165	$ 5,380,623	$ 5,380,623	$ 5,380,623	$ 5,320,832	Projected Balance	
Addition to (Use of) Fund Balance	1,200,458	(622,240)	(847,240)	142,096	225,688		
Assigned to Encumbrances	-	(201,887)	(201,887)	(201,887)			
ENDING FUND BALANCE	$ 5,380,623	$ 4,556,496	$ 4,331,496	$ 5,320,832	$ 5,546,520	⇨ $1,680,383 of the General	
# of Operating Days	127	107	100	127	132	Fund Balance is assigned.	

[1] Police contract negotiated during FY16 – Personnel & benefits increasing $117,000 plus WCIND grant funded expenditures $34,000.
[2] Fire Department decrease is attributible to the seven employees in the DROP that left in FY2016 and replaced with Step 1 employees. There was also an overlap of new hires in the prior year.
[3] General Services decrease is due to elimination of contingencies for wage increases.
[4] Planning & Zoning decrease in professional services for Comprehensive Plan project.

Further explanation of variances can be found on pages 11-14

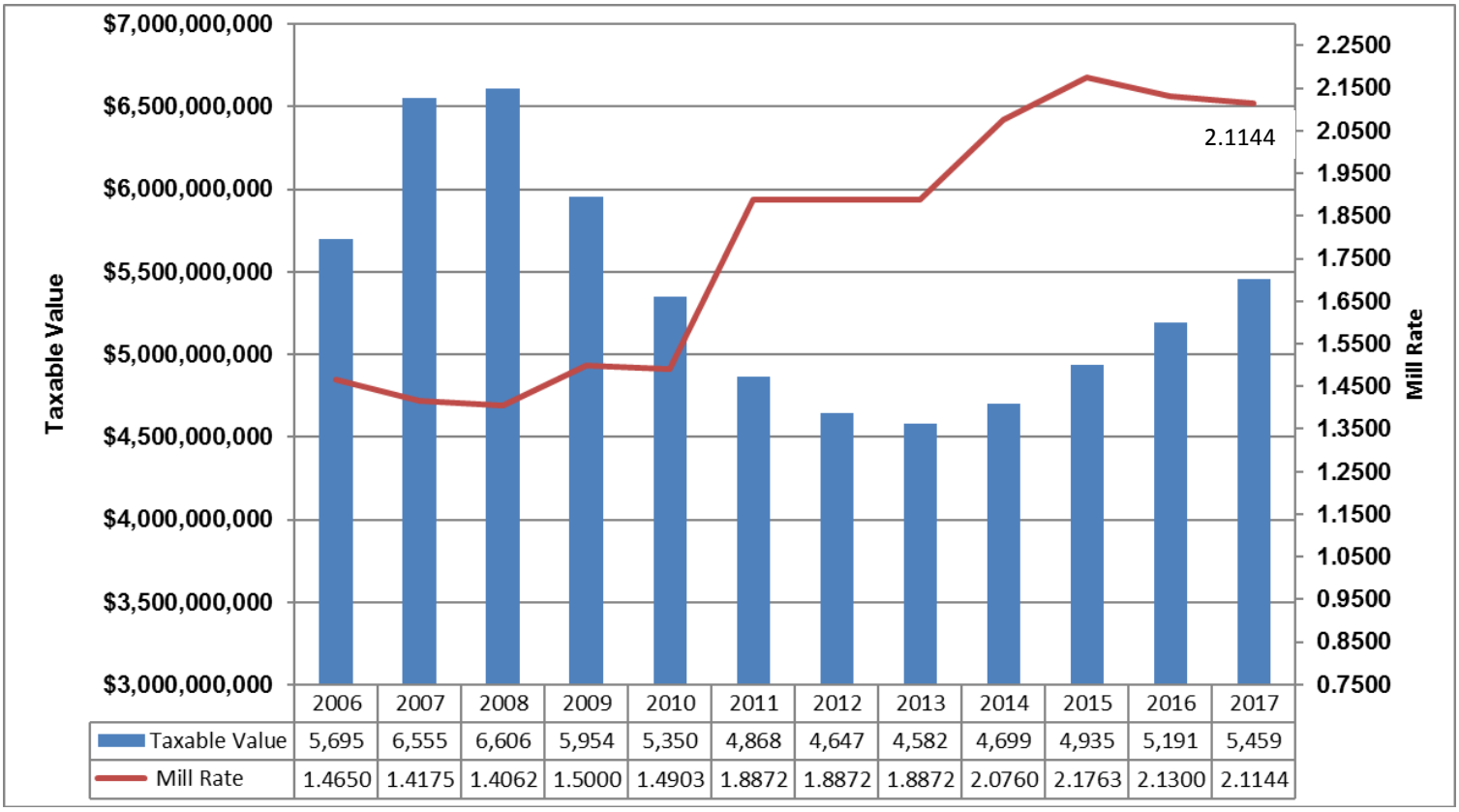
General Fund Revenue

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 $5,459,282,969 for the FY17 budget increased 5.18% (4.86% Sarasota County and 5.98% Manatee County). This is slightly less than last year's increase of 5.33%.

The following chart shows a twelve-year history of taxable values since 2006 and shows the inverse relationship between property values and mill rate. Generally, as property values increase, mill rates tend to decrease.



	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Taxable Value	5,695	6,555	6,606	5,954	5,350	4,868	4,647	4,582	4,699	4,935	5,191	5,459
Mill Rate	1.4650	1.4175	1.4062	1.5000	1.4903	1.8872	1.8872	1.8872	2.0760	2.1763	2.1300	2.1144

Property taxes are the Town's major source of revenue representing 70.8% 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 2.1144 is lower from the prior year mill rate of 2.1300 and generates $11,139,093 in property tax revenue. Due to increased assessed values, the total increase in tax revenue generated is $458,473.

General Fund Revenue continued

	ADOPTED BUDGET FY 2015-16	ESTIMATED ACTUAL FY 2015-16	PROPOSED BUDGET FY 2016-17	INCREASE (DECREASE) BUDGET
Property Tax Revenues:				
Property Taxes-Sarasota County	$7,654,380	$7,711,336	$7,957,891	$303,511
Property Taxes-Manatee County	$3,026,240	$3,025,898	$3,181,202	$154,962
Total Property Tax Revenue	$10,680,620	$10,737,234	$11,139,093	$458,473

The CPI factor to be applied to homestead properties for FY17 is 0.7%. This means that on properties that have the homestead exemption, and their 2016 assessed value is higher than their 2015 assessed value, the taxable value will go up by 0.7%, 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 $89,009 lower when compared to last year's adopted budget.

	ADOPTED BUDGET FY 2015-16	ESTIMATED ACTUAL FY 2015-16	PROPOSED BUDGET FY 2016-17	INCREASE (DECREASE) BUDGET
Non ad valorem Revenues:				
Other Taxes	$152,000	$152,000	$152,000	$0
Franchise Fees	938,500	928,400	944,000	5,500
Licenses and Permits	31,200	39,100	32,900	1,700
Intergovernmental	1,221,900	1,262,000	1,256,000	34,100
Charges for Services	332,480	359,750	320,180	(12,300)
Grants	78,600	78,600	91,738	13,138
Fines and Miscellaneous	302,497	236,954	76,350	(226,147)
Income on Investments	25,500	61,872	25,500	0
Transfers From Other Funds	1,855,500	2,292,457	1,950,500	95,000
Subtotal	**4,938,177**	**5,411,133**	**4,849,168**	**(89,009)**
Use of (Addition to) Fund Balance	622,240	(142,096)	(225,688)	(847,928)
Total Non Ad valorem Revenues	$5,560,417	$5,269,037	$4,623,480	($936,937)

There were a few items requiring adjustments based on historical trends and recent projections. Those items include an increase in *Intergovernmental Revenue* for the Communication Service tax and Local ½ Cent Sales Tax. Due to a stronger economy and higher tourism, we expect sales taxes to increase $25,000.

Charges for services are decreasing $12,300 mostly due to *Zoning Fees*. It is difficult to estimate the fees to be collected as they are based on local activity within the Town. Historically they can be as low as $6,500 or as high as $30,000. We have also decreased the Recreation Center fees by $4,300 due to the construction of Bayfront Park.

General Fund Revenue continued

We are anticipating a $15,000 increase in *grants* from WCIND for the police department and $1,862 decrease for the fire department grant. There have been modest increases and decreases to various lines in *fines and miscellaneous* resulting in an increase of $23,550. The large decrease was caused by the elimination of the fire department employees' contributions to Florida Retirement System (FRS) which was $249,697 in FY2016. As previously discussed, the fire department employees agreed to reduce the pay scale steps by the same percentage in order to negotiate the change.

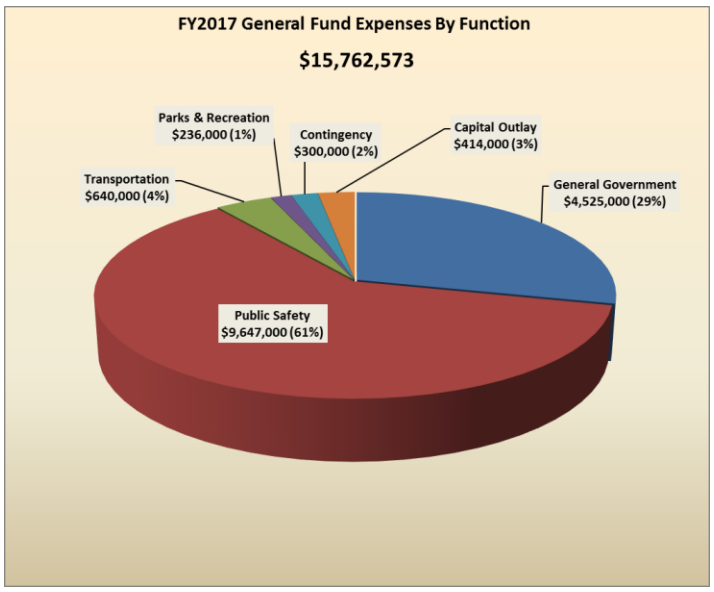
Transfers In from Road & Bridge Fund remains flat at $600,000 to limit the transfer to the extent of streets department expenditures, excluding street lights, which are not an eligible cost under the gas tax. The Town needs to review its future General Fund dependency on gas taxes as the Road and Bridge 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.

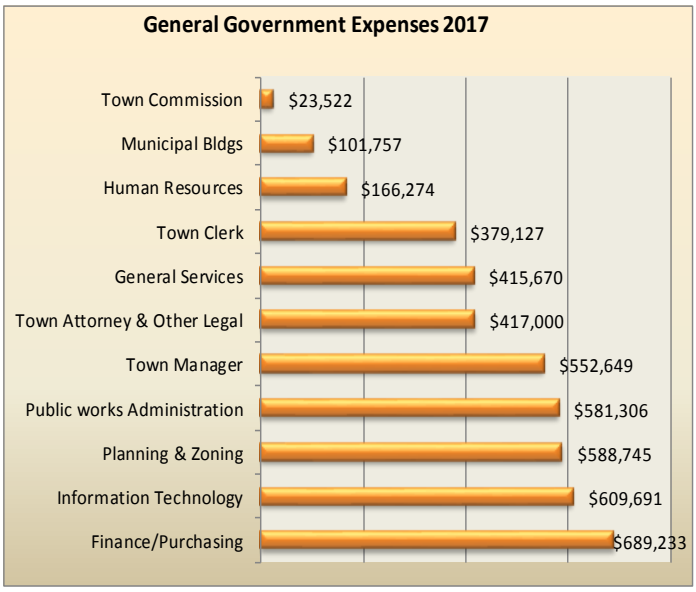
Transfers In from Water and Sewer Enterprise Fund and Building Fund were increased by $95,000 based on the recalculation of the indirect cost allocation associated with administration and support costs paid by the General Fund.

The FY2016 Adopted Budget anticipated a use of fund balance in the amount of $622,240 to balance the budget. During the year we appropriated another $225,000 to cover pre-referendum costs associated with the Neighborhood Undergrounding utilities project. As a result of both the GMD Undergrounding and Neighborhood Undergrounding projects passing referendums, an interfund receivable is due to the General Fund from both projects in the amount of $213,669 and $223,288 respectively, for the start-up costs. This entry as well as favorable outcomes in other revenues increased fund balance by 20 operating days. This proposed budget will increase fund balance by $225,688 or another 5 days.

General Fund Expenditures

The chart (below left) provides a glimpse of spending by function with fire and police making up $9.6 million or 61.0% of the General Fund budget, followed by general government of $4.5 million or 29.0%. General government is further broken down by department in the chart at right.





The total proposed budgeted expenditures, excluding capital outlay, are $15,348,573 which is a decrease of $168,675 or (1.07%) from the FY 2015-16 Adopted Budget. The Fire Department budget decreased $258,612 while the Police Department increased $146,145.

General Fund Expenditures continued

Capital outlay is budgeted at $414,000, which is a significant decrease of $309,789 or (42.8%) from the prior fiscal year. The information below shows some of the major increases (decreases) in expenditures in two categories; 1) personnel costs such as wages, benefits and legal mandates and 2) operating costs such as program expenses and funding for Town Commission goals and objectives.

Significant Increases (Decreases) in Personnel & Benefit Expenses:

• Merit based wage increase – general/exempt employees	$118,000
• Contractual wage increase – police	85,800
• Executive wage – Asst. Town Manager no longer split with Utility Fund	55,450
• Other staff changes (Includes one part-time to full time in Finance)	36,790
• Required vacation payouts over maximum accumulation	35,000
• Increase in FRS contributions	33,166
• Net change in health insurance (10% increase offset by staff changes)	28,000
• Fire overtime increase to cover training vacancies	10,000
• Election workers	9,000
• Intern program ending	(22,000)
• Reduction in salaries for TDT Beach Maintenance reimbursement	(35,000)
• Reduction in pension contribution	(92,627)
• Fire Department savings from DROP employees leaving and contract changes	(206,195)
• Reduction in contingency for contract negotiations	(207,294)
• All other	(19,050)
• Total Decrease in personnel costs	($170,960)
Total Personnel & Benefits Budgeted	$12,459,499

Significant Increases (Decreases) to Operating Expenses:

• WCIND Grant funded expenses	$46,400
• Legal fees for amendment to contract for purchasing	36,000
• Peafowl removal	25,000
• Property and flood insurance	16,700
• Derelict vessel removal	10,000
• Retainer for financial advisor	10,000
• Salary survey analysis	10,000
• Mandatory reporting under Affordable Care Act	2,700
• Decrease in Bunker gear	(26,000)
• Fuel and Oil	(27,478)
• Professional Services – Planning & Zoning	(120,000)
• All other	18,963
• Total increase in operating costs	$2,285
Total Operating Costs Budgeted	$ 2,889,074

Wages. This is the second year of merit based increases for exempt and general employees. Departments are in the process of performing staff evaluations. The departmental budgets have been adjusted for the final raises. Police will receive contractual increases which averaged 5.5% based on their new contract; Firefighters will receive an average of 5%; and exempt and General Employees will receive an average of 3%.

Pension and FRS. The Town Consolidated Pension contribution is decreasing $107,770[3] for a total contribution of $3,012,062 for FY17. The contribution rate for the Florida Retirement System has gone up 0.53% to 25.57%.

[3] General Fund portion of the decrease in the annual contribution is $92,627.

General Fund Expenditures continued

This used to be split between the Town and the employee after the mandatory 3% employee contribution required by FRS. The Town now pays 100% of the employer portion, budgeted at $535,731.

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 10.1%. Life insurance and long term disability rates remained stable after a large increase in the prior year. The Town has budgeted a 14% increase for workers compensation and 10% for flood, property & casualty insurances.

WCIND Grant expenditures. The Police and Fire Department apply for WCIND funds annually. Police can use this grant money to purchase equipment which supports patrolling the coastal waterways.

Legal. An increase in legal fees is budgeted due to an amendment to the Town Attorney's contract which provides for additional billable hours related to contracts and other procurement work.

Peafowl removal. The Town appropriated $25,000 during the year for peafowl removal. The consultant hired will not complete the project during the current fiscal year and we are therefore budgeting additional monies to complete the project.

Derelict vessels. The Police Department occasionally comes across derelict vessels which much be removed at the Town's expense. The WCIND grant is providing funding for this expense.

Professional Services – Planning and Zoning. The Planning & Zoning department has been working on revisions to the comprehensive plan for the past two years and the decrease is due to the project coming to a close.

Fuel and Oil. The Town has adjusted budgets for the falling price of gasoline and diesel fuel used for Town fleet.

Capital Outlay. The Town's capital outlay to be funded by ad valorem taxes decreased by $309,789 from the prior year based on scheduled replacement needs and some postponement from the prior year budget. The ambulance replacement was also transferred over to the Infrastructure Surtax Fund due to a reallocation of funds approved by Resolution 2016-17. 84% of the projects listed to the right 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.

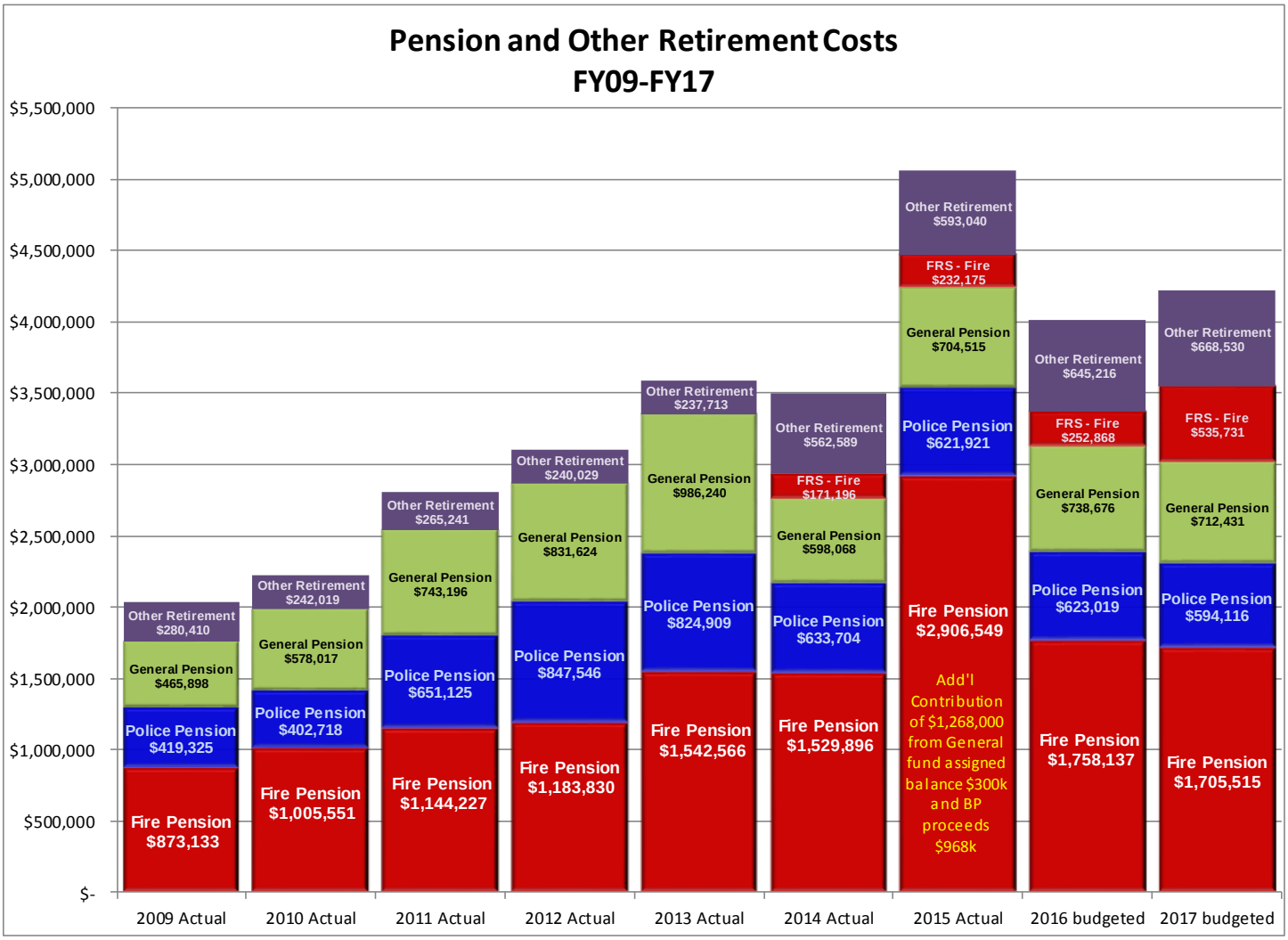
Fire – Defibrillator Replacement	$38,000
Fire – 4X4 SUV	$40,000
Fire – Bunker Gear Replacement	$37,000
Fire – Mobile Data Terminals	$6,000
Fire – Mobex Devices	$10,000
Fire – Video Airway	$6,000
Police – Outboard Motors	$33,000
Police – Records Management System (1/2)	$75,000
Police – Refurbish 30' Intrepid	$45,000
Police – All Terrain Vehicle	$17,000
Police – Firearm replacement	$8,000
Police – Tasers	$32,000
Subtotal Public Safety	**$347,000**
General Services – Office space/furniture	$5,000
I.T. – Badge Card/Camera/Security System	$25,000
I.T. – GIS	$29,500
I.T. – Switch	$7,500
Total Capital Outlay	**$414,000**

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). The plan assets of all three plans were consolidated during FY2016 and the Consolidated Retirement System uses a rate of return assumption of 7%.

Below is a history of Pension and Other Retirement Costs from FY09 to FY17. The chart identifies 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. In FY15, the Town Commission contributed an additional $1,268,000 over the annual required contribution largely due to the BP Oil Settlement. The total contribution for all three frozen plans for FY2017 is $3,012,062, which represents 19.1% of the total budget.

On July 5, 2016, the Town Commission approved an irrevocable one time election to members of the system who have not begun to receive a benefit, to receive a refund of their accumulated contributions or the actuarial present value of their frozen accrued benefit, in lieu of any other benefit under the system. This election must be decided on or before October 1, 2016. Allowing this cash out transfers investment risk from the Town to the employee. Investment risk is the probability or likelihood of occurrence of losses relative to the expected return on any particular investment. It also will reduce the number of pension members and potentially the life of the pension plan.



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 FY15 with a total fund balance of $5,178,736. For fiscal year ending September 30, 2016, we project FY16 revenues in the amount of $16,148,367 to exceed our projected FY16 expenditures of $16,006,271. This $142,096 operating surplus will increase the Town's General Fund fund balance to $5,320,832, which represents approximately 127 days of operating costs.

		*No. of Days	Target
FY16 Beginning Balance (Budgetary)	**$ 5,178,736**	**123**	**90**
Projected FY16 Revenues	**$ 16,148,367**		
Projected FY16 Expenditures	**$ (16,006,271)**		
Projected FY16 Change to Fund Balance	**$ 142,096**		
Projected Ending FY 16 Fund Balance	**$ 5,320,832**	**127**	**90**

*** FY16 Operating Cost Per Day = $41,858**

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 increase next year's fund balance by an additional 5 days or $225,688 based on the projected increase in property values and a mill rate of 2.1144.

		*No. of Days	Target
FY16 Beginning Balance (Budgetary)	**$ 5,320,832**	**127**	**90**
FY17 Revenues	**$ 15,988,261**		
FY17 Expenditures	**$ (15,762,573)**		
	$ 225,688		
Estimated Ending FY 17 Fund Balance	**$ 5,546,520**	**132**	**90**

*** FY17 Operating Cost Per Day = $42,051**

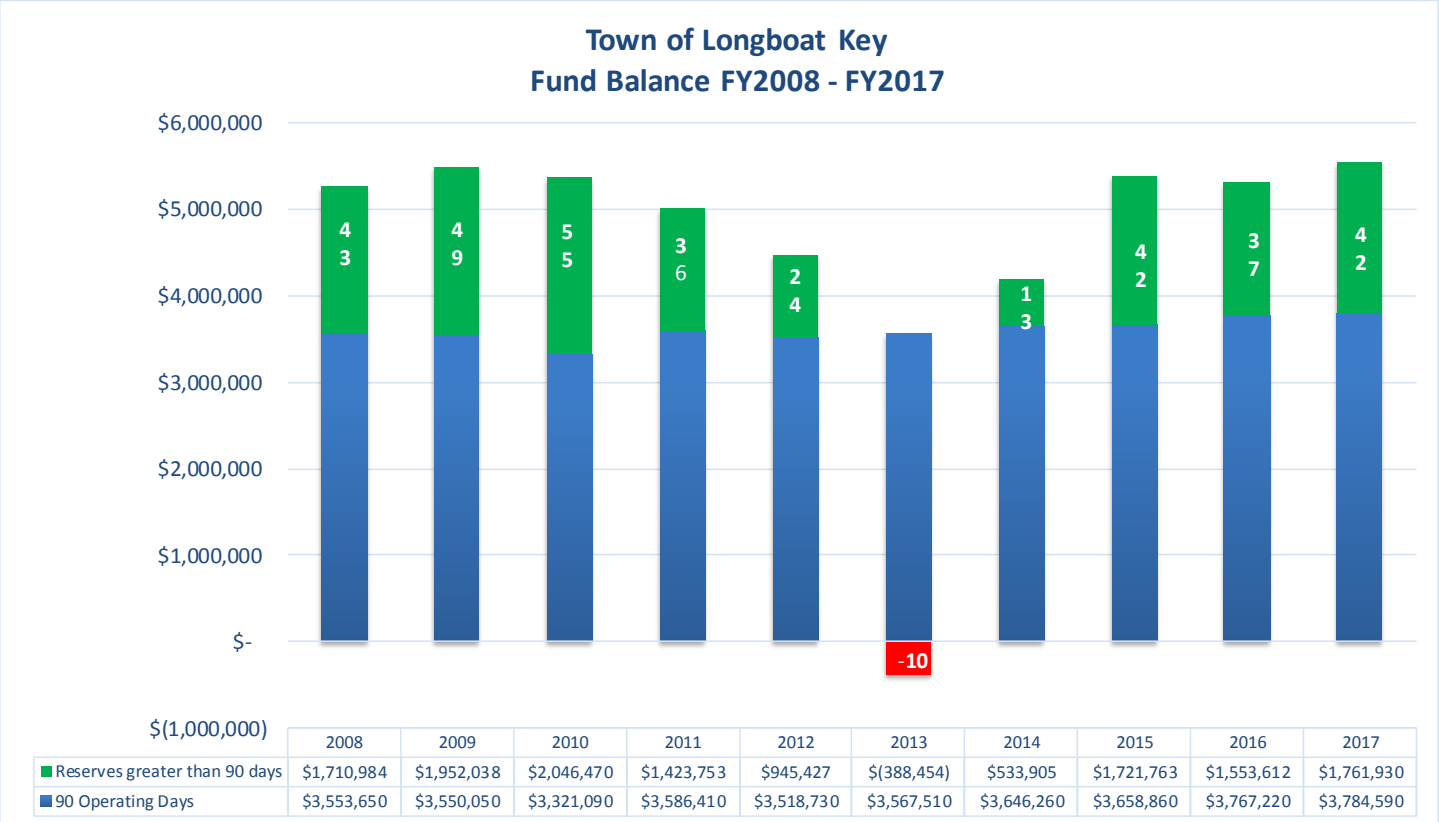
Fund Balance –General Fund continued

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, 2017 as shown below.

			*No. of Days	Target
FY17 Unassigned Ending General Fund Balance	**$**	**3,436,720**	**82**	**60**
Nonspendable (Fuel inventory)		**6,500**		
Nonspendable (Long term loan)		**415,000**		
Prepaid Expenses		**7,917**		
Assigned to Neighborhood Project		**370,308**		
Assigned to Pensions		**1,310,075**		
FY17 Total General Fund Balance	**$**	**5,546,520**	**132**	**90**

*** FY17 Operating Cost Per Day = $42,051**

Below is a chart showing a fund balance history for the General Fund over the past ten years, with the blue representing 90 operating days of fund balance and the green representing the amount of reserves greater (or less in red) than 90 operating days.



	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017
Reserves greater than 90 days	$1,710,984	$1,952,038	$2,046,470	$1,423,753	$945,427	$(388,454)	$533,905	$1,721,763	$1,553,612	$1,761,930
90 Operating Days	$3,553,650	$3,550,050	$3,321,090	$3,586,410	$3,518,730	$3,567,510	$3,646,260	$3,658,860	$3,767,220	$3,784,590

Commission Contingency

The Town builds a contingency into the budget for emergencies or unforeseen expenses that may occur during the year. The Town budgeted $250,000 in FY16 and expects to use $77,175 as shown below. Commission Contingency budget transfers were used for the following purposes:

• Resolution 2015-24 Town's 60th Anniversary Celebration	$ 9,739
• Resolution 2015-28 Peafowl Removal	25,000
• Resolution 2015-29 Asst. Town Manager Personnel Costs	42,436
Total	**$77,175**

The FY17 budget includes a Commission contingency line item in the amount of $250,000.

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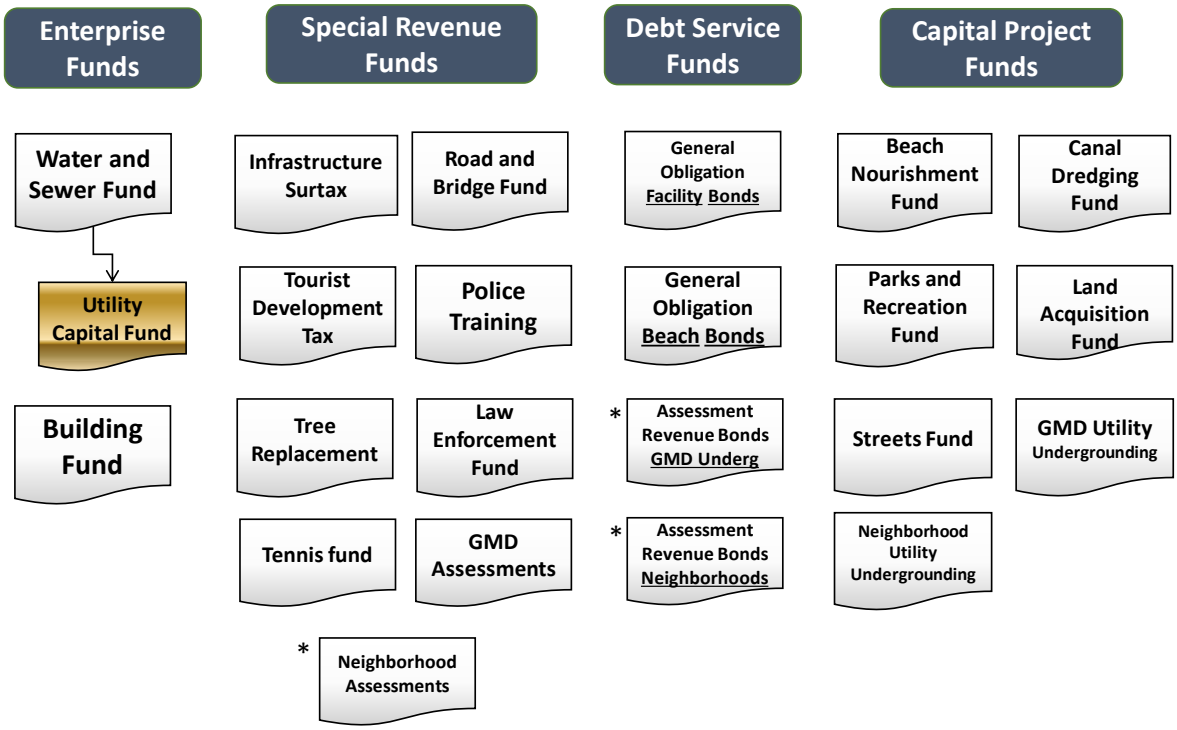
BUDGET DISCUSSION & ANALYSIS – OTHER FUNDS

Other Legally Adopted Budgets



The Town maintains twenty-three (23) 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 exist 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 (#401/404)

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. The Town has a solid waste contract with Waste Management which expires in 2021. Solid waste and recycling portions of the utility bill are accounted for separately and turned over to Waste Management. Only the water and sewer services are reflected in the Utility Fund.

Enterprise Funds continued

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-inch ductile iron forcemain that was installed in 1973. The Town proactively sought out a condition assessment of the subaqueous pipeline to determine when the pipeline across Sarasota Bay will need replacement, in order to avoid the possibility of pipeline failure and potential environmental impacts. It has been determined that the estimated useful life remaining is 20-25 years. Based on this outcome, staff will now gather information for a utility rate review which will evaluate funding needs and our fund balance policy for this fund. We expect to bring forward any rate increases for a Manatee County pass-through as they become effective in addition to any other rate increase needed for the Town's long term capital plan. The following is a list of current capital needs for the upcoming budget:

Project Title	FY16 Carryover	New Spending	FY17 Budget
Wastewater Collection Subaqueous	$ 230,000	$ -00	$ 230,000
Emerald Harbor Utility Upgrades	-	1,416,000	1,416,000
Rehabilitation of Sewer Lines	440,543	600,000	1,040,543
Lift Station Rehabilitation	1,034,416	550,000	1,584,416
LB Pass Subaqueous Replacement	330,001	-	330,001
GMD Wastewater Crossing Replace	300,000	15,000	315,000
Jetter and Wellpoint Truck	250,000	-	250,000
Wetwell & Manhole Repair	47,875	125,000	172,875
Financial Software/SCADA/GIS	228,338	109,000	337,338
Lift Station Pumps	2,655	105,000	107,655
Water Main Inspection	60,000	-	60,000
Work Truck Replacement	-	50,000	50,000
Portable Generator Replacement	-	35,000	35,000
Meters	-	15,000	15,000
	$ 2,923,828	**$ 3,020,000**	**$ 5,943,828**

The list above excludes contingency, depreciation and investment expenses totaling $215,779. The Town internally accounts for this enterprise using two funds; one for operating costs and one for capital projects. The proposed expenditure budget for operations is $11,083,519 and the capital fund is proposed at $6,159,607, for a total budget of $17,243,126. The Town has budgeted water sales at $3.8 million and sewer collection charges at $4.1 million for FY17. Detail of this fund can be found later in the document.

Building Fund (#402)

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 FY15 and beyond, as well as an increase in demolition of older single-family houses and replacement with new homes, building permit activity has increased in excess of pre-recession levels. Such projects include the Zota Beachfront Resort (former Hilton hotel) renovation and expansion, the Bonaire development, the Shore Restaurant, and the Aria and Infinity condominium projects. It is also anticipated that the Longboat Key Club will be adding approximately 300 units and the Colony will be redeveloped in the future. Department staff was reduced during the recession and those positions have not been reinstated. Additional emphasis and training are being directed toward obtaining inspection and plan review cross-certification for existing staff to better meet the needs of the department. In addition, several outside inspection companies were placed under contract to assist with inspection and plan review services while long-term staffing needs are evaluated.

Revenues are estimated at $1,618,500 for FY17, which is a $263,690 decrease over the prior year budget. The total expenditures are $1,581,995 which includes a capital project carryover for the fund's share of the Town-wide financial computer system in the amount of $87,645. The projected ending fund balance for FY17 is estimated at $2,086,895. With the large build-up of fund balance the Town will be reviewing the current permitting rates in FY17.

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 (#102)

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-$600,000 annually. The Town plans on spending $315,000 on a new ambulance, $100,000 on police cars, $125,000 on public facility improvements, $25,000 for Police radio enhancements, $37,000 at the tennis center and transferring $300,000 to the Park and Recreation Capital Fund for Bayfront Park improvements. The projected ending fund balance for FY17 is $234,706.

During the budget workshops we discussed that the Infrastructure funds available for Public Safety Vehicles and Equipment would be 100% expended by the end of FY2017. The Town Commission adopted Resolution 2016-17 which reallocated $715,000 from the functional category of Comprehensive Beach Management to Public Safety. The beach project has several funding sources available to accomplish the project, while public safety vehicles and equipment require ad valorem taxes in order to purchase them. With the Public Safety functional category completely expended, there would have been a growing burden on the General Fund budget moving forward.

EXHIBIT F
TOWN OF LONGBOAT KEY PROJECTS LIST - PHASE III
INFRASTRUCTURE SURTAX FY 2010 - FY 2024

Updated: 09/18/2016

CATEGORIES	PROJECT TITLE	SURTAX FUNDING BUDGET	CUMULATIVE EXPENDITURES	SURTAX REMAINING	PROPOSED FY 17 EXPENDITURES	SURTAX REMAINING
COMPREHENSIVE BEACH MANAGEMENT	Longboat Key Beach Nourishment Project and Erosion Control Structures	$ 1,015,569	$ (300,000)	$ 715,569	$ -	$ 715,569
STREETS and DRAINAGE	Street Resurfacing and Drainage Improvements	-	-	-	-	-
PARKS and RECREATION IMPROVEMENTS	Parks & Recreation Improvements	2,922,000	(994,040)	1,927,960	(337,000)	1,590,960
CANAL DREDGING	Dredging maintenance	900,000	(200,000)	700,000	-	700,000
PUBLIC SAFETY	Fire and Police Vehicles and Equipment	2,303,168	(1,524,858)	778,310	(440,000)	338,310
IMPROVEMENTS TO PUBLIC FACILITIES	Facilities Maintenance	922,000	(652,813)	269,187	(125,000)	144,187
Infrastructure Surtax Project Grand Total Through 2024		**$ 8,062,737**	**$ (3,671,711)**	**$ 4,391,026**	**$ (902,000)**	**$ 3,489,026**

Tourist Development Tax Fund (#104)

The Tourist Development Tax (also referred to as the tourist tax, bed tax or resort tax) is a 5% charge on revenue from rentals of six months or less. This tax is in addition to the state sales tax (7% in Sarasota County and 6.5% in Manatee County). 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 an amendment with Sarasota County allows a small portion to be used for beach maintenance costs on Sarasota County beaches on the Key. The Town collects $600,000 to $670,000 annually and $570,000 has been budgeted as a transfer from the TDT fund to the Beach Renourishment capital project fund in FY17. We anticipate annual transfers of like amounts going forward. The projected ending fund balance is $643,746 for FY17.

Public Tennis Center Fund (#112)

The Public Tennis Center is a facility located at 561 and 590 Bay Isles Rd with ten open courts, a teaching court and a retail store. The Center employs full time certified instructors and produces income through memberships, sales of merchandise, tennis lessons and tournaments and is deemed to be a self-sufficient operation. The Tennis Center expenditure budget for FY17 is $561,193. The Town Commission approved the capital outlay costs for resurfacing the courts and new fencing to be paid from the Infrastructure Surtax Fund.

Road & Bridge Fund (#101)

The Road & Bridge Fund accounts for the collection of County gas taxes and State fuel taxes, (estimated at $393,200) and expenditures to maintain and improve the Town's roads and related facilities. Annual transfers may be made from the Road & Bridge Fund to the General Fund for streets department expenditures or transferred to the Streets Capital Project Fund for major street capital projects. Beginning in 2018, the Fund will not be able to support all of the General Fund expenses because the fund expends more than it takes in. The estimated fund balance at the end of the FY17 is projected to be $476,521.

Tree Replacement Fund (#108)

The Tree Replacement Fund accounts for fees collected through permits for tree removal or relocation for which funds may only be used to plant or replace trees on public property. Funds may be used for Town or State projects that include trees. We have budgeted $5,000 of expenditures with a FY17 projected fund balance of $37,865.

Police Training (#110)

The Police Training Fund accounts for revenue received through the court system which may only be used for police education and training. We have budgeted $15,000 of expenditures with a FY17 projected fund balance of $22,755.

Law Enforcement Fund (LETF) (#111)

To account for receipt of awards for information or assistance leading to a civil or criminal forfeiture. Funds are restricted to crime prevention, safe neighborhood, drug abuse education and prevention, other law enforcement purposes, defibrillators, matching funds for federal grants, but may not be used to meet normal operating expenses of the agency. The projected FY17 fund balance is $132,019.

GMD Undergrounding Assessment Fund (#134)

The Assessment Fund will track the total receivable balances for the GMD Undergrounding Assessments and the annual collections from Sarasota and Manatee Tax Collectors office. Annual assessments may be used to offset construction costs if debt has not yet been issued. Based on the timing of debt issuance, transfers out of monies will be either be made to the Capital Project Fund or the Debt Service Fund.

Capital Project Funds

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

Park & Recreation Capital Project Fund (#306)

The Park & Recreation Fund accounts for the Bayfront Park Project and other park improvements. Sarasota 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 being paid from Infrastructure Surtax funds and other grants, which the Town continues to actively pursue. We have applied for and expect to receive grants of $446.000. In conjunction with the Bayfront Park project, we also plan to construct a heavy equipment beach access ramp to be funded by the Beach Fund. This is a new feature that will serve as long term stable access for future beach nourishment projects and is estimated at $350,000. Construction has begun to redevelop the park which includes shade structures, playground, restrooms, paddle sport launch and storage, fishing piers, mangrove walks, open space / play field, dog park, walking paths, bay front pavilions, covered picnic areas, and a landscape buffer. The fund has a $3.8 million expenditure budget and a projected FY17 fund balance of $20,824.

Beach Capital Project Fund (#303)

The intent of the Beach Capital Fund is to capture all beach related costs, such as renourishment, ongoing environmental monitoring, 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 FY17 will be approximately $12.6 million covering various renourishment related projects. During FY16, the Town issued $10.7 million in bonds and completed the north end structures and the mid key sand truck haul project which covered sand placement from the Islander Club south groin north to Gulfshore/Buttonwood Cove Beach Access. Other areas of the island will receive sand dredged from Longboat Pass and New Pass which began in August of 2016. Turtle nests are relocated from areas affected by beach construction activities to unaffected areas.

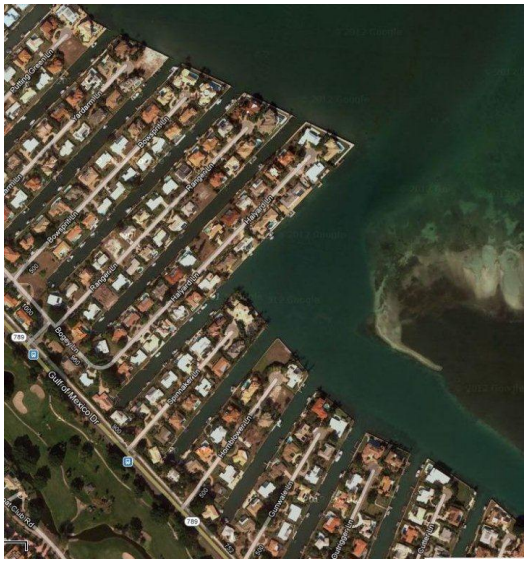
The revenue sources in the budget include state grants of $2,773,869, a transfer from the TDT fund in an amount up to $570,000 and the second year's tax collections on the debt millage imposed in FY16. Due to the delay in debt issuance, the Town was able to borrow less money thereby saving on interest. The FY17 debt millage for District A (Gulf side) is 0.7699 mills and District B (Bay side) is 0.1925. Further analysis is presented in the Debt Service section. This millage covers the first year of debt service payments on the borrowing.

Capital Project Funds continued

Streets Capital Project Fund (#301)

The Streets Capital Projects Fund accounts for major street improvements such as resurfacing and drainage improvements. FY17 contains $812,858 for capital outlay including an assessment and design study of known subsidence areas in the Emerald Harbor subdivision, a GMD corridor plan and planning for a multi-modal pathway on the west side of Gulf of Mexico Drive. The main source of income for road improvements are transfers in from the Road & Bridge Fund (gas taxes) which accounts for all the fuel tax receipts.

Canal Dredging Fund (#305)



The Canal Dredging Fund accounts for major improvements to the canals. The Town has contracted with Taylor Engineering for a study that will encompass a detailed bathymetric survey of the Town's canal system. It will include the consultant's recommendations of what and when canals should be dredged based on regulatory agencies, permit requirements, and established levels of service. The report will include detailed cost estimates and development of funding plans/scenarios and 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 $189,547 for feasibility work and a placeholder for capital improvements of $350,000. The Infrastructure Surtax Fund has $700,000 as a future funding source.

Land Acquisition Fund (#302)

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 purchased 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 $50,000 in fees, $20,000 of investment income and $200,000 to begin work on cultural center site development. The projected ending fund balance is $2,700,889 for this fund.

Capital Project Funds continued

GMD and Neighborhood Undergrounding Funds (#304 and #307)

On November 3, 2015, the Town's electors voted to authorize the Town's borrowing of up to $25,250,000 for undergrounding utilities (electric, telephone, cable and fiber optic) and feeder lines on Gulf of Mexico Drive, including Binnacle Point in Spanish Main and on Broadway ("GMD Undergrounding Project").

Following the voter approval of the "GMD Undergrounding Project", the Town Commission decided to move forward with posing a second referendum question to the Town voters related to the issuance of additional debt of $23,850,000 to finance the costs of undergrounding the remaining utilities within the neighborhood and side street areas of the Town ("Neighborhood Undergrounding Project"). This passed referendum on March 15, 2016.

The GMD Undergrounding Project will be paid for through non-ad valorem revenue (assessments). The Town provided homeowners an opportunity to prepay their assessments, of which 20% of the estimated project costs were collected. If the homeowner does not want to prepay, the assessment imposed against the parcel will be collected as an annual installment appearing on the annual tax bill from their County commencing in November 2016. The annual assessment will continue for a period of thirty (30) years. Assessments for the Neighborhood portion of the project will be adopted once project costs are known.

The adoption of a Final Assessment Resolution for the Neighborhood Undergrounding Project has been postponed until the bid process is substantially complete in order to provide for a more accurate estimate of the costs before assessing its Town residents. It is the Commission's intent to reduce the Neighborhood General Benefit costs by 50% through reduced costs or through the use of other non-ad valorem revenue. This commitment is reflective of the Town Commission's assignment of current General Fund non ad valorem portion of fund balance of $370,308 toward the Neighborhood Project at their September 12, 2016 Regular Meeting.

The original budgets for these two projects were adopted during FY16 and are presented in the proposed budget as amounts to be carried forward less any expenditures already incurred. The carryover amounts presented for GMD and Neighborhood Undergrounding projects are $24,754,847 and $23,506,180 respectively.

Debt Service Funds

The total of authorized but unissued bonds as of October 1, 2016 is $62,230,426.

PROJECT	BONDING AUTHORIZATION	PREVIOUSLY BONDED	AUTHORIZED BUT UNISSUED
Water and Wastewater Improvement Projects	$ 27,000,000	$ 13,869,574	$ 13,130,426
GMD Utility Undergrounding	25,250,000	-	25,250,000
Neighborhood Utility Undergrounding	23,850,000	-	23,850,000
			$ 62,230,426

Below is a schedule of debt service payments for the Beach Bonds which closed on June 10, 2016 and the Facility Bonds, both of which will be retired in FY19.

Beach Bonds 06/10/2016			1.79%	Facility Bonds 12/14/10		2.17%
FYE	$10,.720,908 Original Issue, Balance	GOB Note, Series 2016 (Principal)	GOB Note, Series 2016 (Interest)	$2355,000 Original Issue, Balance	GOB Refunding Note, Series 2010 (Principal)	GOB Refunding Note, Series 2010 (Interest)
	10,720,908			2,330,000		
2013						
2014	-			1,350,000	255,000	32,062
2015	10,720,908	-	-	1,090,000	260,000	26,474
2016	8,108,015	2,612,893	187,107	825,000	265,000	20,778
2017	5,453,149	2,654,866	145,133	555,000	270,000	14,973
2018	2,750,761	2,702,388	97,611	280,000	275,000	9,060
2019	-	2,750,761	49,239	-	280,000	3,038
2020	-	-	-			

G.O. Facility Improvement Bonds

For FY17, General Obligation (G.O.) debt service is $284,973. The G.O. bond debt service millage for fiscal year 2017 is 0.0547 mills covers a debt service payment of $284,973, compared to 0.0576 mills in fiscal year 2015-16. 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 and FY2016 to collect money for the payments on a $16 million borrowing. Due to permit delays, the Town had postponed the debt issuance to FY16 thereby reducing the amount needed to be borrowed by the amount collected in FY15 and FY16. The total bonds issued on June 10, 2016 was $10,720,908.

The intent is to pay for this new borrowing over four years in order to avoid overlapping debt for the next renourishment project, assumed to be needed by FY22. This budget imposes a debt millage to cover the debt service payment of $2,800,000 as follows: District A (Gulf side) is 0.7699 mills and District B (Bay side) is 0.1925. This millage covers the estimated first year of debt service payments on the initial borrowing.

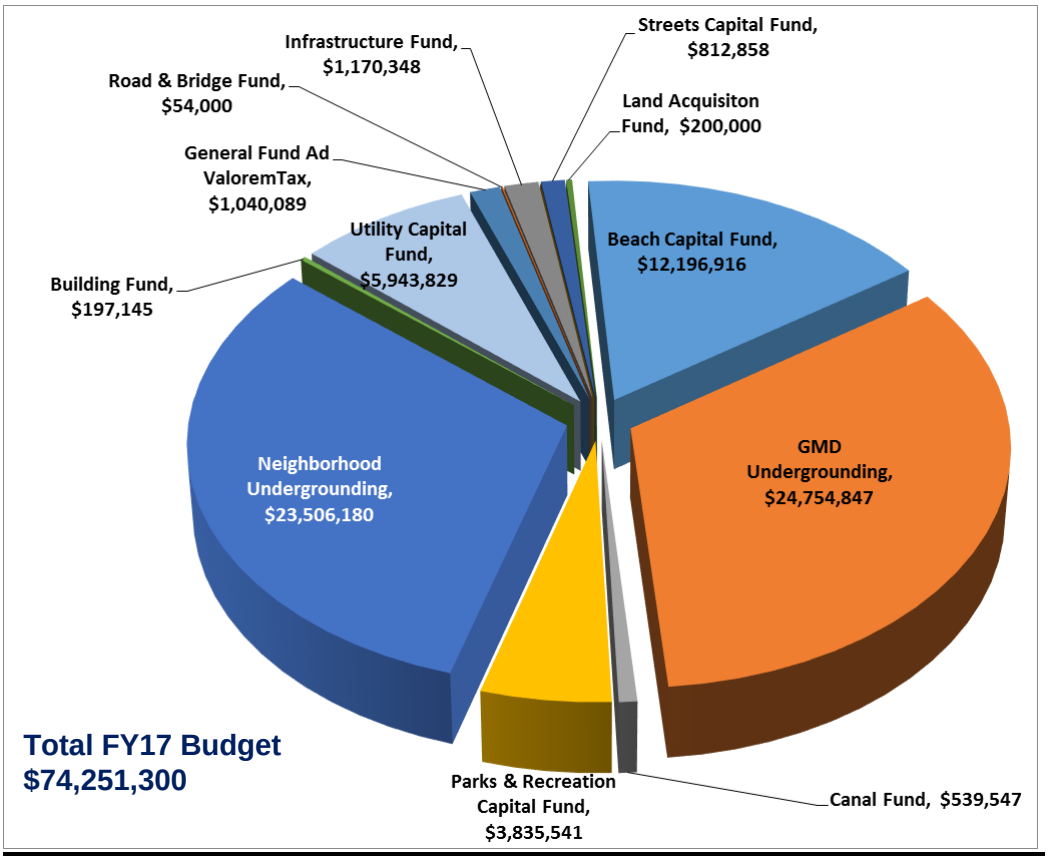
FIVE YEAR CAPITAL IMPROVEMENT PLAN BY FUND

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 2017 - FY 2021

Fund	*Description*	*FY Carryforward*	*New Spending*	*2016-17 Budget*	*2017-18*	*2018-19*	*2019-20*	*2020-21*	*Total*
001	General Fund Ad ValoremTax	$ 626,089	$ 414,000	$ 1,040,089	$ 3,219,969	$ 394,500	$ 717,190	$ 240,500	$ 5,612,248
101	Road & Bridge Fund	$ -	$ 54,000	$ 54,000	$ 50,000	$ 150,000	$ 125,000	$ 12,000	$ 391,000
102	Infrastructure Fund	$ 268,348	$ 902,000	$ 1,170,348	$ 395,331	$ 215,000	$ 893,310	$ 100,000	$ 2,773,989
112	Tennis Fund	$ -	$ -	$ -	$ -	$ 9,000	$ -	$ -	$ 9,000
301	Streets Capital Fund	$ 392,858	$ 420,000	$ 812,858	$ 2,065,000	$ 3,000,000	$ 25,000	$ 2,000,000	$ 7,902,858
302	Land Acquisiton Fund	$ -	$ 200,000	$ 200,000	$ -	$ 10,000	$ -	$ -	$ 210,000
303	Beach Capital Fund	$ 7,386,667	$ 4,810,249	$ 12,196,916	$ 825,000	$ 1,065,000	$ 535,000	$ 620,000	$ 15,241,916
304	GMD Undergrounding	$ 24,754,847	$ -	$ 24,754,847	$ -	$ -	$ -	$ -	$ 24,754,847
305	Canal Fund	$ 29,547	$ 510,000	$ 539,547	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ 2,539,547
306	Parks & Recreation Capital Fur	$ 2,805,034	$ 1,030,507	$ 3,835,541	$ 10,000	$ 10,000	$ -	$ 50,000	$ 3,905,541
307	Neighborhood Undergroundir	$ 23,506,180	$ -	$ 23,506,180	$ -	$ -	$ -	$ -	$ 23,506,180
402	Building Fund	$ 87,645	$ 109,500	$ 197,145	$ 2,500	$ 2,500	$ 2,500	$ 2,500	$ 207,145
404	Utility Capital Fund	$ 2,923,829	$ 3,020,000	$ 5,943,829	$ 1,700,000	$ 2,137,500	$ 1,777,500	$ 767,500	$ 12,326,329
		$ 62,781,044	$ 11,470,256	$ 74,251,300	$ 8,767,800	$ 7,493,500	$ 4,575,500	$ 4,292,500	$ 99,380,600

Capital project funds are multi-year budgets and amounts unexpended and open Purchase Orders are carried over to the following year budgets. The capital plan summary shown above provides the estimated carryforward amounts and the requested project totals for each fiscal year for the five year period FY17-FY21 broken down by Fund. There are approximately 61 new projects valued at $11,470,256 listed on the following pages. The total budget for capital projects is $74,251,300 including carryforward projects of $62,781,044. The complete capital improvement program details will be made available in the final adopted budget book.



CAPITAL OUTLAY BY FUND FOR FY17

General Fund (001) $414,000

1. **Bunker Gear** Budget Amount $37,000
   (Ad Valorem taxes)

   The Fire Department replaces bunker gear in ten year intervals and all new firefighters need to be fitted upon hire.

2. **Defibrillator Replacement** Budget Amount $38,000
   (Ad Valorem Taxes)

   This replaces one device on an EMS unit which has reached the end of service life.

3. **Fire Mobex Devices** Budget Amount $10,000
   (Ad Valorem Taxes)

   Mobex devices enhance communication between interior and exterior personnel when operating in high rise structures. Required safety device for accountability of firefighters in dangerous atmospheres.

4. **Fire Mobile Data Terminals/Mobile CAD Licensing** Budget Amount $6,000
   (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.

5. **Fire 4x4 SUV replacement (Chief's vehicle)** Budget Amount $40,000
   (Ad Valorem Taxes)

6. **Fire Video Airway Device** Budget Amount $6,000
   (Ad Valorem Taxes)

   Advanced airway enhancement for difficult patients. This device allows paramedics, when inserting an airway tube into the trachea, a video of the throat and the opening in which the tube must be placed.

7. **I.T. Badge Card/Camera/Security System** Budget Amount $25,000
   (Ad Valorem Taxes)

8. **Geographic Information System (GIS)** Budget Amount $29,500
   Multiple Fund Sources
   (Ad Valorem Taxes, Building and Utility Fund)

   A geographic information system (GIS) is a system designed to capture, store, manipulate, analyze, manage, and present all types of spatial or geographical data. The system will be used by multiple Town departments, particularly Public Works, Planning & Zoning, Police, Fire and Building.

9. **I.T. Switch for Network** Budget Amount $7,500
   (Ad Valorem Taxes)

   Additional switch for main core redundancy on the network.

10. **Police – All terrain vehicle** Budget Amount $17,000
    (Ad Valorem Taxes)

    Replace aging ATV used for patrol and rescue on beach and wooded areas.

11. **Police - Firearms** Budget Amount $8,000
    (Ad Valorem Taxes)

    Replace 20 aged Glock firearms.

General Fund (001) continued

12. Police - Tasers Budget Amount $32,000
(Ad Valorem Taxes)

13. Police-Outboard Motor Budget Amount $33,000
(Ad Valorem Taxes)

14. Police – Refurbish 30' Intrepid Budget Amount $45,000
(Ad Valorem Taxes)

In lieu of replacing the 2007 intrepid patrol boat, the department plans to refurbish it and replace the outboard motor. This vessel patrols 26 miles of shoreline on Longboat and used for patrol and rescue operations.

15. Police – Records Management Budget Amount $75,000
(Ad Valorem Taxes)

A new records management is scheduled to be replaced after the financial system is replaced. We are budgeting one-half this year and one-half next year.

16. Office Space assessment Budget Amount $5,000
(Ad Valorem Taxes)

An analysis of the layout of personnel in Town hall offices, storage, adequate room and ergonomics.

Road and Bridge Fund (101) $54,000

17. 4x4 Utility Cart Budget Amount $12,000
(Gas Tax)

18. SUV 4X4 Budget Amount $30,000
(Gas Tax)

Item 17 and 18 vehicles are up for scheduled replacement due to extensive repairs and maintenance costs and are necessary for carrying out daily job responsibilities.

19. Zero Turn Mower Budget Amount $12,000
(Gas Tax)

This is a replacement of the 2006 mower used in daily operations of mowing facilities, parks, and right of ways.

Infrastructure Fund (102) $902,000

20. Park and Recreation (Transfer Out) Budget Amount $300,000
(Infrastructure Surtax)

Item 20 is a transfer from the Infrastructure Fund to the Parks and Recreation Capital Project Fund where the cost of the project will be tracked. Please refer to item 46 or more detail.

21. Ambulance Budget Amount $315,000
(Infrastructure Surtax)

Replacement of the 2003 Medic master.

22. Firehouse Front Ramp Budget Amount $10,000
(Infrastructure Surtax)

Front ramp of the firehouse needs replacement due to safety issues.

Infrastructure Fund (102) continued

23. HVAC Upgrade/replacement Budget Amount $50,000
(Infrastructure Surtax)

Scheduled Replacement/upgrades of HVAC systems at Town owned facilities.

24. Police HVAC replacement Budget Amount $30,000
(Infrastructure Surtax)

The Police Department building is need of new AC handlers.

25. Police Patrol Vehicles Budget Amount $100,000
(Infrastructure Surtax)

Three Police Department patrol vehicles are scheduled for replacement annually. Patrol cars experience higher wear and tear due to constant idling to support electrical equipment.

26. Police roof replacement Budget Amount $35,000
(Infrastructure Surtax)

The Police Department building needs replacement of the single flat membrane roof.

27. Tennis Center fencing Budget Amount $7,000
(Infrastructure Surtax)

Fencing for 590 and 561 Bay Isles Rd.

28. Tennis Center court resurfacing Budget Amount $30,000
(Infrastructure Surtax)

The tennis Har-Tru clay courts 1-6 need resurfacing.

29. Radio Enhancements Budget Amount $25,000
(Infrastructure Surtax)

The Police are having difficulty with lost signals on certain areas of the Key and plans to utilize repeaters to enhance communication.

Streets Fund (301) $420,000

30. GMD Corridor Plan Budget Amount $50,000
(Streets Fund Balance)

GMD Corridor Plan: Phase 1 of a potential phased Infrastructure Project for Gulf of Mexico Drive. This phase would include planning work to explore potential pedestrian, bicycle, and vehicular improvements, stormwater, landscaping, and other conceptual design elements on a corridor-wide basis.

31. Broadway Street Culverts Budget Amount $30,000
(Streets Fund Balance/Gas Taxes)

Engineering evaluation, recommendations and repair as necessary at the culverts.

32. Dream Island Storm water Crossing Budget Amount $40,000
(Streets Fund Balance/Gas Taxes)

Engineering evaluation, recommendations and repair as necessary at the storm water pipe.

33. Sidewalk – West side of GMD Budget Amount $300,000
(Streets Fund Balance/Gas Taxes)

Engineering and design of west side multi-modal pathway along Gulf of Mexico Drive. Construction is estimated at $4 million.

Land Acquisition Fund (302) $200,000

34. 592 Bay Isles Rd. -Town Center development Budget Amount $200,000
(Construction Developer Fees)

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

Beach Capital Project Fund (303) $4,810,249

35. New Pass/Longboat Pass Dredging Budget Amount $1,750,165
(Fund Balance or Bond Proceeds)

Design and dredging of New Pass and Longboat Pass began in August of 2016 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 and northern reaches of Longboat Key. These were treated as two separate projects in the prior year budget, and are being combined for FY17. The total project budget is $6,250,000.

36. Army Corp Shore Protection Program Assessment Budget Amount $1,500,000
(Fund Balance)

This project encompasses an assessment for Longboat Key to be eligible for future beach nourishment under the Army Corp of Engineers Federal program.

37. Beach Utility Cart 4x4 Budget Amount $12,000
(Fund Balance)

38. Monitoring for Protected Species Budget Amount $120,000
(Fund Balance)

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

39. Beach Tilling Budget Amount $21,506
(Fund Balance)

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

40. Sand Search, beach planning & design Budget Amount $49,952
(Fund Balance)

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

41. New Pass Jetty Extension Budget Amount $250,000
(Fund Balance)

Planning, design and permitting for New Pass Jetty extension.

42. South End Interim Truck Haul Budget Amount $906,626
(Fund Balance)

Erosion conditions along the southern end of the island have created the need to perform an interim beach renourishment to provide protection from further dune erosion, improve and maintain access, and enhance recreational space. The Town proposes to construct this project along approximately 3,500 feet of beach between FDEP monuments R-24 and R-28. The project would deliver approximately 25,000 cubic yards of sand by truck hauls from an upland source.

43. Contingency Budget Amount $200,000
(Fund Balance)

A contingency has been added to capital budget for any unforeseen circumstances or revision in costs.

Canal Dredging Fund (305) $510,000

44. Canal Dredging Study Budget Amount $160,000
(Infrastructure Surtax and Fund Balance)

The Town has contracted with Taylor Engineering 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.

45. Canal Dredging Program Budget Amount $350,000
(Infrastructure Surtax and Fund Balance)

The Town is creating a reserve budget for the actual dredging and construction work.

Parks & Recreation Capital Fund (306) $1,030,507

46. Bayfront Park Improvements Budget Amount $1,030,507
(Grants, Infrastructure Surtax Fund and Fund Balance)

This is an estimated $3.9 million project and a 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 is being funded by other grants, Infrastructure Surtax, beach funds 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.

Building Fund (402) $109,500

47. Office space reconfiguration and furnishings Budget Amount $40,000
(Building permits fees)

48. Rack storage system Budget Amount $10,000
(Building permits fees)

Item 47 and 48 - An analysis of the department is needed to accommodate the increase in on-site storage of building records and reconfiguration of office space for staffing needs for Building Division.

49. Pickup truck replacement Budget Amount $30,000
(Building permits fees)

50. Geographic Information System (GIS) Budget Amount $29,500
Multiple Fund Sources
(Ad Valorem Taxes, Building and Utility Fund)

A geographic information system (GIS) is a system designed to capture, store, manipulate, analyze, manage, and present all types of spatial or geographical data. The system will be used by multiple town departments, particularly Public Works, Planning & Zoning, Police, Fire and Building.

Utility Capital Fund (404) $3,020,000

51. Geographic Information System (GIS) Budget Amount $59,000
Multiple Fund Sources
(Ad Valorem Taxes, Building and Utility Fund)

See description above

Water Division

52. Emerald Harbor Utility Upgrades Budget Amount $1,416,000
(Funded by Utility Revenues)

Emerald Harbor Utilities Piping (water and wastewater) is in very poor shape, and requires constant maintenance and attention. The Force Mains have significant corrosions and diminished capacity, the lift stations and manholes are in need of lining/rebuilding, and the water system is older polyglass, and has reached end of life expectancy. The gravity sewer lines need lining.

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

Wastewater Division

54. GMD Wastewater Crossing Replacement Budget Amount $ 15,000
(Funded by Utility Revenues)

An additional $15,000 is needed to the already budgeted $300,000 for investigation of wastewater pipelines crossing under GMD. In depth inspections are warranted with repair and possible replacement needed.

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

This budget item is a continuation of the ongoing project to reduce inflow and infiltration (I&I); chlorides and volume reduction for maintaining the wastewater system. These funds have been requested to aggressively and efficiently pursue the rehabilitation.

56. Intermediate Lift Station Rehabilitation Budget Amount $300,000
(Funded by Utility Revenues and/or Fund balance)

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

57. Minor & Smaller Lift Station Rehabilitation Budget Amount $250,000
(Funded by Utility Revenues and/or Fund balance)

Minor and smaller 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.

58. SCADA Upgrade Budget Amount $50,000
(Funded by Utility Revenues and/or Fund balance)

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.

59. Wetwell & Manhole Repair Budget Amount $125,000
(Funded by Utility Revenues and/or Fund balance)

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

60. Lift Station Pumps Budget Amount $30,000
(Funded by Utility Revenues and/or Fund balance)

Utility Capital Fund (404)-Continued

61. Lift Station F By-pass Pump Budget Amount $75,000

(Funded by Utility Revenues and/or Fund balance)

Addition of a By-Pass Pump for Lift Station F that pumps all Sarasota County wastewater North to Lift Station D

62. Work Truck Replacement Budget Amount $50,000

(Funded by Utility Revenues and/or Fund balance)

Replacement of Truck #10 F250 4x4 (2008).

63. Portable Generator Budget Amount $35,000

(Funded by Utility Revenues and/or Fund balance)

Purchase trailer-mounted generator to replace aging stock. Desire 25 - 30 kW, generator to replace 1995 model in FY17. Existing generator is becoming increasingly costly to perform standard maintenance.

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AD VALOREM TAX SUMMARY
FISCAL YEAR 2016 - 2017

	Certified FY 2015	Certified FY 2016	July 1 Values FY 2017
Sarasota County	3,559,419,377	3,724,103,778	3,900,168,329
Manatee County	1,375,400,033	1,472,367,037	1,559,114,640
Total Ad Valorem Value	$4,934,819,410	$5,196,470,815	$5,459,282,969
GENERAL FUND TAXES			
General Tax Millage	**2.1763**	**2.1300**	**2.1144**
Taxes Collectible	$10,409,124	$10,680,620	$11,139,093
GENERAL OBLIGATION DEBT SERVICE			
G.O. Millage	**0.0605**	**0.0576**	**0.0547**
G.O. Facility Bonds	$289,295	$288,653	$284,973
DISTRICT A			
AD VALOREM VALUE			
Sarasota County	2,138,958,047	2,253,885,193	2,353,848,664
Manatee County	772,815,340	828,760,845	877,876,076
Total Ad Valorem Value	$2,911,773,387	$3,082,646,038	$3,231,724,740
DEBT SERVICE TAXES			
Beach Bond Millage	**0.8500**	**0.8328**	**0.7699**
Taxes Collectible	$2,400,920	$2,464,574	$2,388,427
DISTRICT B			
AD VALOREM VALUE			
Sarasota County	1,420,461,330	1,470,218,585	1,546,319,665
Manatee County	602,584,693	643,606,192	681,238,564
Total Ad Valorem Value	$2,023,046,023	$2,113,824,777	$2,227,558,229
DEBT SERVICE TAXES			
Beach Bond Millage	**0.2125**	**0.2082**	**0.1925**
Taxes Collectible	$415,915	$422,501	$411,573

2016-17 TENTATIVELY ADOPTED BUDGET
ACCOUNT DETAIL

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Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
001.0900.311.1001	Ad Valorem Taxes / Sarasota County	6,000,416	6,850,851	7,470,738	7,654,380	7,654,380	7,957,891	303,511	4.0%
001.0900.311.1002	Ad Valorem Taxes / Manatee County	2,326,858	2,601,834	2,892,297	3,026,240	3,026,240	3,181,202	154,962	5.1%
	PROPERTY TAXES	**8,327,274**	**9,452,685**	**10,363,035**	**10,680,620**	**10,680,620**	**11,139,093**	**458,473**	**4.3%**
001.0900.312.5101	Casualty Ins Prem Tax/Fire Pension	269,819	-	-	-	-	-	-	0.0%
001.0900.312.5201	Casualty Ins Prem Tx/Police Pension	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	155,089	148,767	152,704	152,000	152,000	152,000	-	0.0%
	OTHER TAXES	**502,206**	**294,610**	**152,704**	**152,000**	**152,000**	**152,000**	**-**	**0.0%**
001.0900.313.1000	Franchise Fees / Electricity	752,764	900,863	938,891	880,000	880,000	880,000	-	0.0%
001.0900.313.4000	Franchise Fees / Gas	38,623	37,466	35,761	39,000	39,000	50,000	11,000	28.2%
001.0900.313.7000	Franchise Fees / Solid Waste	20,639	19,787	14,392	19,500	19,500	14,000	(5,500)	(28.2%)
	FRANCHISE FEES	**812,026**	**958,116**	**989,044**	**938,500**	**938,500**	**944,000**	**5,500**	**0.6%**
001.0900.322.0005	Permits / Sign	6,575	8,695	8,025	7,000	7,000	8,000	1,000	14.3%
001.0900.335.1400	Mobile Home Licenses	852	600	421	600	600	600	-	0.0%
001.0900.335.1500	Alcoholic Beverage Licenses	9,649	9,958	12,026	10,000	10,000	10,000	-	0.0%
001.0900.338.9001	Boat Registrations / Sarasota Cnty	3,832	3,495	3,901	3,600	3,600	3,600	-	0.0%
001.0900.322.0006	Fire Prevention Permit & Inspection	4,950	10,903	17,631	8,000	8,000	9,000	1,000	12.5%
001.0900.329.0001	Permits / Miscellaneous	1,900	2,935	1,945	2,000	2,000	1,700	(300)	(15.0%)
	LICENSES AND PERMITS	**27,758**	**36,586**	**43,949**	**31,200**	**31,200**	**32,900**	**1,700**	**5.4%**
001.0900.335.1201	St Rev Sharing / Sales Tax	129,124	134,144	138,937	134,900	134,900	134,000	(900)	(0.7%)
001.0900.335.1205	St Rev Sharing / Communications Tax	570,126	587,946	576,628	552,000	552,000	562,000	10,000	1.8%
001.0900.335.1810	Local Govt 1/2 Cent Sales Tax	488,367	522,507	559,101	535,000	535,000	560,000	25,000	4.7%
001.0900.338.9002	Manatee Interlocal / Marine Patrol	-	-	-	-	-	-	-	0.0%
	INTERGOVERNMENTAL	**1,187,617**	**1,244,597**	**1,274,666**	**1,221,900**	**1,221,900**	**1,256,000**	**34,100**	**2.8%**
001.0900.341.2000	Zoning Fees / Petitions	6,255	14,678	26,016	30,000	30,000	18,000	(12,000)	(40.0%)
001.0900.341.2003	Staff Reveiw Fees	-	-	-	-	-	-	-	0.0%
001.0900.335.2301	Firefighters Supplmental Comp	20,364	17,930	17,733	17,980	17,980	17,980	-	0.0%
001.0900.341.9001	Lien Search Fee	-	4,260	14,655	9,000	9,000	17,000	8,000	88.9%
001.0900.342.5000	Fire Inspection Fees	28,752	27,375	24,525	28,000	28,000	24,000	(4,000)	(14.3%)
001.0900.342.6001	Emergency Medical Service Fees	204,218	208,530	287,835	230,000	230,000	230,000	-	0.0%
001.0900.347.2001	Rec Ctr / Registrations/Fees	13,988	13,613	14,949	14,300	14,300	10,000	(4,300)	(30.1%)
001.0900.347.2002	Rec Ctr / Memberships	2,440	2,403	3,476	3,200	3,200	3,200	-	0.0%
001.0900.362.0001	Rent / 4110 Gulf Of Mexico	11,200	11,750	7,500	-	-	-	-	0.0%
	CHARGES FOR SERVICES	**287,217**	**300,539**	**396,689**	**332,480**	**332,480**	**320,180**	**(12,300)**	**(3.7%)**
001.0900.347.2101	Tennis Ctr / Yearly-Family/Res	68,806	58,665	-	-	-	-	-	0.0%
001.0900.347.2103	Tennis Ctr / Yearly-Single/Res	118,355	114,194	-	-	-	-	-	0.0%
001.0900.347.2105	Tennis Ctr / Script Cards	26,946	30,339	-	-	-	-	-	0.0%
001.0900.347.2106	Tennis Ctr / Walk-On Play	19,528	19,839	-	-	-	-	-	0.0%
001.0900.347.2107	Tennis Ctr / Lessons	151,249	153,788	-	-	-	-	-	0.0%
001.0900.347.2108	Tennis Ctr / Tournament/Spec Events	20,031	24,083	-	-	-	-	-	0.0%
001.0900.369.9101	Misc Rev / Tennis Ctr Vend Machine	4,087	4,329	-	-	-	-	-	0.0%
001.0900.369.9102	Misc Rev / Tennis Ctr Merch Sales	118,371	137,274	-	-	-	-	-	0.0%
001.0900.369.9103	Misc Rev / Tennis Ctr Miscellaneous	303	300	-	-	-	-	-	0.0%
	TENNIS REVENUES	**527,676**	**542,811**	**-**	**-**	**-**	**-**	**-**	**0.0%**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	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	2,550	-	-	-	-	-	-	0.0%
001.0900.337.2001	Othr Grants / Sarasota/Manatee Ems	1,461	-	-	-	-	-	-	0.0%
001.0900.337.2002	Othr Grants / WCIND - Police Patrol	135,661	94,417	41,419	65,000	65,000	80,000	15,000	23.1%
001.0900.337.2003	Othr Grants / WCIND - Fire Equipment	-	-	23,278	13,600	13,600	11,738	(1,862)	(13.7%)
001.0900.334.6101	St Grants / FL Dept Of Health	-	-	-	-	-	-	-	0.0%
	GRANTS	**148,914**	**94,417**	**64,697**	**78,600**	**78,600**	**91,738**	**13,138**	**16.7%**
001.0900.351.1001	Court Fines / Sarasota County	2,792	2,558	1,707	2,500	2,500	1,500	(1,000)	(40.0%)
001.0900.351.1002	Court Fines / Manatee County	1,408	2,109	2,470	1,800	1,800	1,800	-	0.0%
001.0900.354.0001	Violations / Fire Alarm Ordinance	200	700	1,550	500	500	2,000	1,500	300.0%
001.0900.354.0002	Violations / Handicap Fines	100	100	250	100	100	250	150	150.0%
001.0900.354.0003	Violations / Local Ordinances Misc	9,867	3,493	960	5,000	5,000	1,000	(4,000)	(80.0%)
001.0900.359.0001	Other Fines / Police Parking Fines	870	2,790	4,500	2,000	2,000	4,000	2,000	100.0%
001.0900.359.0002	Othr Fines/Candidate Late Filing	-	50	-	50	50	-	(50)	(100.0%)
001.0900.359.0003	Other Fines / Tag Seizure	-	150	-	150	150	-	(150)	(100.0%)
001.0900.341.3000	Copies / Maps / Ordinances / Etc	803	568	764	1,000	1,000	700	(300)	(30.0%)
001.0900.349.0001	Firefighters Union Adm Fee	300	300	150	300	300	150	(150)	(50.0%)
001.0900.364.4100	Sale Of Fixed Assets	57,305	29,363	50,730	7,500	7,500	35,000	27,500	366.7%
001.0900.364.4200	Insurance Proceeds	10,009	1,098	-	-	-	-	-	0.0%
001.0900.365.0001	Sale Of Surplus Minor Equipment	-	-	-	-	-	1,500	1,500	100.0%
001.0900.366.9001	Contribution Private Organization	-	182,074	200,470	249,697	249,697	-	(249,697)	(100.0%)
001.0900.366.9003	Contribution Private Org / Rec Ctr	-	-	-	1,500	1,500	-	(1,500)	(100.0%)
001.0900.369.3000	Refund Of Prior Year Expenditures	14,964	6,338	200	-	-	200	200	100.0%
001.0900.369.3002	Settlements / BP Oil	-	-	967,932	-	-	-	-	0.0%
001.0900.369.9001	Misc Rev / Workers Comp Reimburse	23,858	22,573	7,580	-	-	-	-	0.0%
001.0900.369.9002	Misc Rev / Police Dept	277	269	768	400	400	400	-	0.0%
001.0900.369.9003	Misc Rev / Other	10,403	7,392	53,961	4,500	4,500	5,000	500	11.1%
001.0900.369.9006	Misc Rev / Vending Machine	487	344	299	500	500	350	(150)	(30.0%)
001.0900.369.9014	Misc Rev / Rec Ctr Rental	1,898	2,330	2,325	2,000	2,000	2,000	-	0.0%
001.0900.369.9016	Misc Rev / P-card Rebate	1,898	15,157	15,632	15,000	15,000	15,000	-	0.0%
001.0900.369.9017	Misc Rev / Recycling Rebate	13,002	-	7,373	8,000	8,000	5,500	(2,500)	(31.3%)
	FINES AND MISCELLANEOUS	**150,441**	**279,756**	**1,319,621**	**302,497**	**302,497**	**76,350**	**(226,147)**	**(74.8%)**
001.0900.361.1000	Interest On Investments	23,800	59,203	19,674	25,000	25,000	25,000	-	0.0%
001.0900.361.1001	Gain Loss On Sale Of Investments	(12,275)	7,013	1,928	-	-	-	-	0.0%
001.0900.361.3201	Interest / Sarasota Tax Collector	456	-	331	500	500	500	-	0.0%
001.0900.361.3202	Interest / Manatee Tax Collector	-	-	-	-	-	-	-	0.0%
	INCOME ON INVESTMENTS	**11,981**	**66,216**	**21,933**	**25,500**	**25,500**	**25,500**	**-**	**0.0%**
	TOTAL REVENUES	**11,983,110**	**13,270,333**	**14,626,338**	**13,763,297**	**13,763,297**	**14,037,761**	**274,464**	**2.3%**
001.0900.381.0101	IF Transfer / Road & Bridge	762,000	797,004	682,652	600,000	600,000	600,000	-	0.0%
001.0900.381.0102	IF Transfer / Infrastructure Surtax	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	997,605	1,018,855	1,018,855	872,500	872,500	930,000	57,500	6.6%
001.0900.382.0402	IF Transfer / Building Fund	265,000	365,000	365,000	383,000	383,000	420,500	37,500	9.8%
	TOTAL TRANSFERS	**2,742,668**	**2,190,164**	**2,066,507**	**1,855,500**	**1,855,500**	**1,950,500**	**95,000**	**5.1%**
	GRAND TOTAL REVENUES AND TRANSFERS	**14,725,778**	**15,460,497**	**16,692,845**	**15,618,797**	**15,618,797**	**15,988,261**	**369,464**	**2.4%**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
TOWN COMMISSION									
001.1000.511.4001	Travel / Conference / Training	5,990	4,406	4,937	11,000	11,000	6,466	(4,534)	(41.2%)
001.1000.511.4101	Communications	6,533	5,226	5,144	8,000	8,000	5,644	(2,356)	(29.5%)
001.1000.511.4201	Postage And Freight	718	842	737	842	842	737	(105)	(12.5%)
001.1000.511.4401	Rental / Building	394	512	579	512	512	579	67	13.1%
001.1000.511.4605	R/M Other Equipment	167	-	-	-	-	-	-	0.0%
001.1000.511.4701	Printing And Forms	-	172	424	172	172	424	252	146.5%
001.1000.511.4702	Duplication Costs	-	2,000	2,000	2,000	2,000	2,000	-	0.0%
001.1000.511.4902	Miscellaneous	1,692	3,171	3,403	4,000	4,000	3,403	(597)	(14.9%)
001.1000.511.5101	Office Supplies	2,285	1,969	2,869	1,969	1,969	2,869	900	45.7%
001.1000.511.5210	Small Tools & Minor Equipment	200	-	222	-	-	-	-	0.0%
001.1000.511.5401	Bks/Publications/Subscrip/Memb Dues	1,992	1,884	1,218	2,550	2,550	1,400	(1,150)	(45.1%)
	TOTAL TOWN COMMISSION	**19,971**	**20,182**	**21,533**	**31,045**	**31,045**	**23,522**	**(7,523)**	**(24.2%)**
TOWN ATTORNEY									
001.1100.514.3102	Contractual Services / Legal	242,938	180,870	230,108	250,000	250,000	250,000	-	0.0%
001.1100.514.3104	Prof Services / Purchasing	-	-	8,804	-	-	36,000	36,000	100.0%
001.1100.514.3105	Misc Legal Expenses	8,332	-	-	-	-	-	-	0.0%
001.1100.514.3108	Town Attorney / Litigation	42,377	77,142	66,319	61,000	61,000	61,000	-	0.0%
001.1100.514.4702	Duplication Costs	-	121	-					
001.1100.514.5401	Bks/Publications/Subscrip/Memb Dues	2,100	-	-	-	-	-	-	0.0%
	TOTAL TOWN ATTORNEY	**295,747**	**258,133**	**305,231**	**311,000**	**311,000**	**347,000**	**36,000**	**11.6%**
OTHER ATTORNEYS									
001.1100.514.3106	Other Attorneys	72,292	89,533	83,820	70,000	70,000	70,000	-	0.0%
	TOTAL OTHER ATTORNEYS	**72,292**	**89,533**	**83,820**	**70,000**	**70,000**	**70,000**	**-**	**0.0%**
TOWN MANAGER									
001.1200.512.1101	Wages / Executive	233,847	237,991	238,105	251,152	284,383	295,006	43,854	17.5%
001.1200.512.1201	Wages / Regular	77,580	79,090	79,090	81,390	81,390	95,627	14,237	17.5%
001.1200.512.1302	Wages / Temporary	967	781	745	1,250	1,250	1,250	-	0.0%
001.1200.512.2101	Fica Taxes	19,363	19,946	20,225	21,722	24,188	25,241	3,519	16.2%
001.1200.512.2201	Pension	21,669	18,099	11,724	8,413	8,413	8,191	(222)	(2.6%)
001.1200.512.2203	Town Contrib Salary Savings / 401K	4,790	5,822	2,358	4,576	4,576	2,506	(2,070)	(45.2%)
001.1200.512.2204	Town Contrib Def Comp / Icma 401-A	44,404	53,852	55,758	56,447	63,186	63,806	7,359	13.0%
001.1200.512.2301	Insurance / Medical	24,341	31,312	32,632	35,530	35,530	36,584	1,054	3.0%
001.1200.512.2302	Insurance / Disability	-	1,557	1,304	2,029	2,029	2,309	280	13.8%
001.1200.512.2304	Insurance / Life	1,834	2,026	1,684	3,179	3,179	3,389	210	6.6%
001.1200.512.2401	Workers Compensation	449	579	476	567	567	722	155	27.3%
	PERSONNEL SERVICES	**429,244**	**451,055**	**444,101**	**466,255**	**508,691**	**534,631**	**68,376**	**14.7%**
001.1200.512.3104	Prof Services / Other	1,100	-	-	-	-	-	-	0.0%
001.1200.512.4001	Travel / Conference / Training	4,684	1,109	2,573	3,000	3,000	6,513	3,513	117.1%
001.1200.512.4002	Car Allowance	462	-	-	-	-	-	-	0.0%
001.1200.512.4101	Communications	5,825	6,225	4,723	6,225	6,225	3,200	(3,025)	(48.6%)
001.1200.512.4102	Cell Phone Allowance	-	138	866	900	900	900	-	0.0%
001.1200.512.4201	Postage And Freight	304	171	85	250	250	85	(165)	(66.0%)
001.1200.512.4401	Rental / Building	185	248	206	248	248	206	(42)	(16.9%)
001.1200.512.4603	R/M Automotive Equipment	-	-	-	500	500	-	(500)	(100.0%)
001.1200.512.4701	Printing And Forms	105	-	247	-	-	247	247	100.0%
001.1200.512.4902	Miscellaneous	-	20	53	20	20	53	33	165.0%
001.1200.512.5101	Office Supplies	1,117	357	1,105	675	675	1,105	430	63.7%
001.1200.512.5204	Fuel And Oil	157	363	659	363	363	509	146	40.2%
001.1200.512.5210	Small Tools & Minor Equipment	-	200	125	-	-	-	-	0.0%
001.1200.512.5401	Bks/Publications/Subscrip/Memb Dues	2,260	3,842	3,787	4,842	4,842	5,200	358	7.4%
	OPERATING EXPENSES	**16,199**	**12,673**	**14,429**	**17,023**	**17,023**	**18,018**	**995**	**5.8%**
	TOTAL TOWN MANAGER	**445,443**	**463,728**	**458,530**	**483,278**	**525,714**	**552,649**	**69,371**	**14.4%**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
TOWN CLERK									
001.1300.512.1101	Wages / Executive	90,195	88,622	88,622	91,208	91,208	96,705	5,497	6.0%
001.1300.512.1201	Wages / Regular	74,615	86,533	79,147	102,146	102,146	104,328	2,182	2.1%
001.1300.512.1302	Wages / Temporary	16,817	3,935	13,509	2,000	2,000	3,000	1,000	50.0%
001.1300.512.1303	Wages / Pollworkers	-	-	-	-	-	9,000	9,000	100.0%
001.1300.512.1402	Wages / Overtime	403	706	31	750	750	750	-	0.0%
001.1300.512.2101	Fica Taxes	13,693	13,536	13,921	15,002	15,002	16,354	1,352	9.0%
001.1300.512.2201	Pension	36,888	18,420	32,284	30,296	30,296	29,503	(793)	(2.6%)
001.1300.512.2203	Town Contrib Salary Savings / 401-K	4,841	4,304	4,283	4,602	4,602	4,759	157	3.4%
001.1300.512.2204	Town Contrib Def Comp / Icma 401-A	14,376	19,621	19,089	19,717	19,717	20,296	579	2.9%
001.1300.512.2301	Insurance / Medical	15,075	12,139	12,692	13,095	13,095	14,588	1,493	11.4%
001.1300.512.2302	Insurance / Disability	-	628	628	904	904	932	28	3.1%
001.1300.512.2304	Insurance / Life	477	397	397	682	682	705	23	3.4%
001.1300.512.2401	Workers Compensation	313	345	275	326	326	396	70	21.5%
	PERSONNEL SERVICES	**267,693**	**249,186**	**264,878**	**280,728**	**280,728**	**301,316**	**20,588**	**7.3%**
001.1300.512.3104	Prof Services / Other	12,384	16,206	19,541	25,800	25,800	20,000	(5,800)	(22.5%)
001.1300.512.4001	Travel / Conference / Training	2,164	1,163	1,476	3,712	3,712	3,817	105	2.8%
001.1300.512.4002	Car Allowance	462	-	-	-	-	-	-	0.0%
001.1300.512.4101	Communications	2,416	2,382	2,286	2,382	2,382	2,286	(96)	(4.0%)
001.1300.512.4201	Postage And Freight	3,029	2,667	1,490	2,667	2,667	2,490	(177)	(6.6%)
001.1300.512.4401	Rental / Building	12	29	-	529	529	650	121	22.9%
001.1300.512.4605	R/M Other Equipment	-	180	148	180	180	548	368	204.4%
001.1300.512.4701	Printing And Forms	8,969	9,387	4,494	9,387	9,387	7,000	(2,387)	(25.4%)
001.1300.512.4902	Miscellaneous	-	510	-	510	510	550	40	7.8%
001.1300.512.4903	Advertising	25,598	32,479	28,540	40,000	40,000	38,540	(1,460)	(3.7%)
001.1300.512.5101	Office Supplies	920	607	755	607	607	755	148	24.4%
001.1300.512.5210	Small Tools And Minor Equipment	72	-	-	-	-	500	500	100.0%
001.1300.512.5401	Bks/Publications/Subscrip/Memb Dues	730	713	576	713	713	675	(38)	(5.3%)
	OPERATING EXPENSES	**56,756**	**66,323**	**59,306**	**86,487**	**86,487**	**77,811**	**(8,676)**	**(10.0%)**
	TOTAL TOWN CLERK	**324,449**	**315,509**	**324,184**	**367,215**	**367,215**	**379,127**	**11,912**	**3.2%**
FINANCE									
001.1400.513.1101	Wages / Executive	69,648	95,275	95,275	99,937	99,937	104,505	4,568	4.6%
001.1400.513.1209	Severance	23,184	-	-	-	-	-	-	0.0%
001.1400.513.1201	Wages / Regular	311,662	249,559	245,951	283,211	283,211	320,522	37,311	13.2%
001.1400.513.1302	Wages / Temporary	940	4,174	25,587	-	-	-	-	0.0%
001.1400.513.1402	Wages / Overtime	-	377	-	-	-	-	-	0.0%
001.1400.513.2101	Fica Taxes	30,046	25,747	27,576	29,311	29,311	32,515	3,204	10.9%
001.1400.513.2201	Pension	108,144	49,622	92,857	98,706	98,706	96,126	(2,580)	(2.6%)
001.1400.513.2203	Town Contrib Salary Savings / 401-K	8,001	3,287	3,125	6,205	6,205	6,560	355	5.7%
001.1400.513.2204	Town Contrib Def Comp / Icma 401-A	11,114	38,107	36,938	39,770	39,770	44,642	4,872	12.3%
001.1400.513.2301	Insurance / Medical	52,503	54,370	45,844	49,861	49,861	62,801	12,940	26.0%
001.1400.513.4103	Insurance Opt Out Allowance	-	593	921	1,000	1,000	1,000	-	0.0%
001.1400.513.2302	Insurance / Disability	-	1,503	1,491	2,230	2,230	2,548	318	14.3%
001.1400.513.2304	Insurance / Life	800	913	890	1,690	1,690	1,933	243	14.4%
001.1400.513.2401	Workers Compensation	630	658	513	648	648	794	146	22.5%
	PERSONNEL SERVICES	**616,672**	**524,185**	**576,968**	**612,569**	**612,569**	**673,946**	**61,377**	**10.0%**
001.1400.513.3104	Prof Services / Other	5,435	6,863	6,026	640	640	500	(140)	(21.9%)
001.1400.513.4001	Travel / Conference / Training	1,399	3,327	2,788	4,500	4,500	4,500	-	0.0%
001.1400.513.4002	Car Allowance	462	-	-	-	-	-	-	0.0%
001.1400.513.4101	Communications	2,862	2,645	2,471	2,645	2,645	2,000	(645)	(24.4%)
001.1400.513.4102	Cell Phone Allowance	-	231	1,500	1,500	1,500	2,100	600	40.0%

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
001.1400.513.4201	Postage And Freight	1,859	1,452	1,178	1,452	1,452	1,500	48	3.3%
001.1400.513.4401	Rental / Building	436	1,190	926	1,200	1,200	1,126	(74)	(6.2%)
001.1400.513.4701	Printing And Forms	617	132	546	200	200	546	346	173.0%
001.1400.513.4902	Miscellaneous	127	288	69	200	200	69	(131)	(65.5%)
001.1400.513.4903	Advertising	1,093	995	586	800	800	900	100	12.5%
001.1400.513.5101	Office Supplies	1,320	1,176	752	900	900	1,000	100	11.1%
001.1400.513.5210	Small Tools And Minor Equipment	297	-	-	-	-	-	-	0.0%
001.1400.513.5401	Bks/Publications/Subscrip/Memb Dues	797	1,260	1,055	1,260	1,260	1,046	(214)	(17.0%)
	OPERATING EXPENSES	**16,704**	**19,559**	**17,897**	**15,297**	**15,297**	**15,287**	**(10)**	**(0.1%)**
	TOTAL FINANCE DEPT (PURCHASING)	**633,376**	**543,744**	**594,865**	**627,866**	**627,866**	**689,233**	**61,367**	**9.8%**
INFORMATION TECHNOLOGY									
001.1500.519.1101	Wages / Executive	113,460	117,620	113,011	100,984	100,984	105,750	4,766	4.7%
001.1500.519.1201	Wages / Regular	175,396	188,660	162,940	113,818	113,818	118,165	4,347	3.8%
001.1500.519.1209	Severance	-	-	28,241	-	-	-	-	0.0%
001.1500.519.1402	Wages / Overtime	210	641	447	500	500	3,500	3,000	600.0%
001.1500.519.2101	Fica Taxes	21,855	22,606	22,459	16,471	16,471	17,397	926	5.6%
001.1500.519.2201	Pension	59,867	25,881	39,813	42,321	42,321	41,217	(1,104)	(2.6%)
001.1500.519.2203	Town Contrib Salary Savings / 401-K	7,959	5,470	4,269	4,237	4,237	2,181	(2,056)	(48.5%)
001.1500.519.2204	Town Contrib Def Comp / Icma 401-A	18,085	35,777	32,787	19,332	19,332	27,235	7,903	40.9%
001.1500.519.2301	Insurance / Medical	31,791	43,322	45,904	43,139	43,139	48,271	5,132	11.9%
001.1500.519.2302	Insurance / Disability	-	1,318	1,075	1,310	1,310	1,354	44	3.4%
001.1500.519.2304	Insurance / Life	678	776	682	989	989	1,021	32	3.2%
001.1500.519.2401	Workers Compensation	554	548	463	366	366	428	62	16.9%
	PERSONNEL SERVICES	**429,855**	**442,619**	**452,091**	**343,467**	**343,467**	**366,519**	**23,052**	**6.7%**
001.1500.519.3104	Prof Services / Other	143,954	133,201	106,820	135,000	135,000	110,000	(25,000)	(18.5%)
001.1500.519.4001	Travel / Conference / Training	3,422	4,665	9,629	15,479	15,479	13,994	(1,485)	(9.6%)
001.1500.519.4002	Car Allowance	597	340	708	340	340	708	368	108.2%
001.1500.519.4101	Communications	28,472	32,868	29,536	30,000	30,000	17,536	(12,464)	(41.5%)
001.1500.519.4102	Cell Phone Allowance	-	-	46	900	900	600	(300)	(33.3%)
001.1500.519.4201	Postage And Freight	16	4	42	4	4	42	38	950.0%
001.1500.519.4401	Rental / Building	1,061	1,093	1,126	5,693	5,693	5,526	(167)	(2.9%)
001.1500.519.4605	R/M Other Equipment	53,680	45,241	24,969	25,241	25,241	24,970	(271)	(1.1%)
001.1500.519.4701	Printing And Forms	4,575	1,897	3,608	675	675	775	100	14.8%
001.1500.519.4902	Miscellaneous	11	-	100	-	-	100	100	100.0%
001.1500.519.4903	Advertising	363	823	-	-	-	-	-	0.0%
001.1500.519.5101	Office Supplies	138	-	107	250	250	107	(143)	(57.2%)
001.1500.519.5208	Misc Operating Supplies	473	300	1,348	1,400	1,400	1,348	(52)	(3.7%)
001.1500.519.5210	Small Tools And Minor Equipment	25,344	28,071	24,117	17,000	17,000	32,000	15,000	88.2%
001.1500.519.5212	Computer Software	8,935	10,583	6,516	8,000	8,000	35,216	27,216	340.2%
001.1500.519.5401	Bks/Publications/Subscrip/Memb Dues	175	1,504	599	604	604	250	(354)	(58.6%)
	OPERATING EXPENSES	**271,216**	**260,590**	**209,271**	**240,586**	**240,586**	**243,172**	**2,586**	**1.1%**
	TOTAL INFORMATION TECHNOLOGY	**701,071**	**703,209**	**661,362**	**584,053**	**584,053**	**609,691**	**25,638**	**4.4%**
HUMAN RESOURCES									
001.1600.513.1201	Wages / Regular	71,287	72,291	72,291	75,338	75,338	78,208	2,870	3.8%
001.1600.513.2101	Fica Taxes	5,495	5,402	5,281	5,763	5,763	5,983	220	3.8%
001.1600.513.2201	Pension	-	-	13,025	16,024	16,024	15,603	(421)	(2.6%)
001.1600.513.2203	Town Contrib Salary Savings	2,131	2,163	2,163	2,260	2,260	2,346	86	3.8%
001.1600.513.2204	Town Contrib Def Comp / Icma 401-A	11,367	11,830	11,588	12,054	12,054	12,513	459	3.8%
001.1600.513.2301	Insurance / Medical	-	11,318	14,497	15,272	15,272	17,154	1,882	12.3%
001.1600.513.2302	Insurance / Disability	-	317	317	460	460	477	17	3.7%
001.1600.513.2304	Insurance / Life	193	201	201	348	348	362	14	4.0%
001.1600.513.2401	Workers Compensation	122	125	113	128	128	149	21	16.4%
	PERSONNEL SERVICES	**90,595**	**103,647**	**119,476**	**127,647**	**127,647**	**132,795**	**5,148**	**4.0%**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
001.1600.513.3104	Prof Service / Other	14,425	13,098	20,711	12,250	12,250	26,500	14,250	116.3%
001.1600.513.4001	Travel / Conference / Training	274	523	280	1,799	1,799	531	(1,268)	(70.5%)
001.1600.513.4002	Car Allowance	-	-	254	400	400	554	154	38.5%
001.1600.513.4101	Communications	1,916	1,917	1,747	1,917	1,917	2,047	130	6.8%
001.1600.513.4103	Insurance Opt Out Allowance	1,000	-	-	-	-	-	-	0.0%
001.1600.513.4201	Postage And Freight	151	78	141	150	150	241	91	60.7%
001.1600.513.4401	Rental / Building	79	197	242	197	197	242	45	22.8%
001.1600.513.4701	Printing And Forms	-	-	132	200	200	132	(68)	(34.0%)
001.1600.513.4902	Miscellaneous	252	-	122	150	150	322	172	114.7%
001.1600.513.4903	Advertising	1,040	25	294	1,525	1,525	1,794	269	17.6%
001.1600.513.5101	Office Supplies	62	399	66	399	399	766	367	92.0%
001.1600.513.5210	Small Tools And Minor Equipment	-	222	300	-	-	-	-	0.0%
001.1600.513.5401	Bks/Publications/Subscrip/Memb Dues	180	185	190	370	370	350	(20)	(5.4%)
	OPERATING EXPENSES	**19,379**	**16,644**	**24,479**	**19,357**	**19,357**	**33,479**	**14,122**	**73.0%**
	TOTAL HUMAN RESOURCES	**109,974**	**120,291**	**143,955**	**147,004**	**147,004**	**166,274**	**19,270**	**13.1%**
MUNICIPAL BUILDINGS									
001.1700.519.2201	Pension	-	-	5,311	5,646	5,646	5,496	(150)	(2.7%)
	PERSONNEL SERVICES	**-**	**-**	**5,311**	**5,646**	**5,646**	**5,496**	**(150)**	**(2.7%)**
001.1700.519.4301	Electricity	24,957	26,708	26,811	26,708	26,708	26,811	103	0.4%
001.1700.519.4302	Water	8,453	6,791	7,089	8,324	8,324	7,089	(1,235)	(14.8%)
001.1700.519.4402	Rental Equipment	-	150	-	150	150	-	(150)	(100.0%)
001.1700.519.4601	R/M Buildings	25,983	19,490	15,284	19,490	19,490	15,284	(4,206)	(21.6%)
001.1700.519.4602	R/M Grounds	570	871	6,460	2,371	2,371	6,460	4,089	172.5%
001.1700.519.4605	R/M Other Equipment	10,698	4,722	10,659	14,722	14,722	10,659	(4,063)	(27.6%)
001.1700.519.4608	R/M Buildings - Contractual	33,530	31,566	29,915	31,566	31,566	29,915	(1,651)	(5.2%)
001.1700.519.4902	Miscellaneous	258	125	43	125	125	43	(82)	(65.6%)
001.1700.519.5210	Small Tools and Minor Equipment	-	-	613	-	-	-	-	0.0%
	OPERATING EXPENSES	104,449	90,423	96,874	103,456	103,456	96,261	(7,195)	(7.0%)
	TOTAL MUNICIPAL BUILDINGS	**104,449**	**90,423**	**102,185**	**109,102**	**109,102**	**101,757**	**(7,345)**	**(6.7%)**
POLICE									
001.1900.521.1101	Wages / Executive	91,742	92,960	92,960	95,493	95,493	98,093	2,600	2.7%
001.1900.521.1104	Incentive Pay / Executive	1,564	1,521	1,607	1,560	1,560	1,560	-	0.0%
001.1900.521.1201	Wages / Regular	1,303,517	1,296,983	1,264,757	1,329,499	1,329,499	1,449,558	120,059	9.0%
001.1900.521.1204	Incentive Pay / Regular	28,624	26,105	22,089	25,499	25,499	16,760	(8,739)	(34.3%)
001.1900.521.1206	Wages / Holiday	42,834	64,815	56,989	66,513	66,513	66,911	398	0.6%
001.1900.521.1208	Shift Differential	28,058	27,027	29,544	29,623	29,623	32,469	2,846	9.6%
001.1900.521.1302	Wages / Temporary	-	-	2,008	-	-	-	-	0.0%
001.1900.521.1402	Wages / Overtime	35,129	15,685	56,619	27,000	27,000	27,000	-	0.0%
001.1900.521.2101	Fica Taxes	112,253	112,948	115,422	120,502	120,502	134,515	14,013	11.6%
001.1900.521.2201	Pension	1,026,431	703,724	692,727	696,666	696,666	665,898	(30,768)	(4.4%)
001.1900.521.2203	Town Contrib Salary Savings / 401-K	7,770	8,504	6,653	11,468	11,468	11,702	234	2.0%
001.1900.521.2204	Town Contrib Def Comp / Icma 401-A	14,303	133,864	171,042	180,992	180,992	186,167	5,175	2.9%
001.1900.521.2301	Insurance / Medical	236,101	276,272	273,323	347,036	347,036	336,761	(10,275)	(3.0%)
001.1900.521.2302	Insurance / Disability	-	6,076	5,904	8,645	8,645	9,201	556	6.4%
001.1900.521.2304	Insurance / Life	3,732	3,774	3,463	6,545	6,545	6,980	435	6.6%
001.1900.521.2401	Workers Compensation	29,501	32,149	26,088	30,383	30,383	37,608	7,225	23.8%
001.1900.521.4103	Insurance Opt Out Allowance	2,808	423	953	1,000	1,000	2,000	1,000	100.0%
001.1900.521.5211	Laundry And Clothing Allowance	13,707	14,657	15,507	15,270	15,270	15,875	605	4.0%
	PERSONNEL SERVICES	**2,978,074**	**2,817,487**	**2,837,655**	**2,993,694**	**2,993,694**	**3,099,058**	**105,364**	**3.5%**
001.1900.521.3104	Prof Services / Other	10,528	2,378	7,893	12,000	9,000	9,000	(3,000)	(25.0%)
001.1900.521.3402	Derelict Vessel Removal	-	-	-	-	-	10,000	10,000	100.0%

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
001.1900.521.4001	Travel / Conference / Training	14,331	18,871	4,463	5,000	5,000	5,000	-	0.0%
001.1900.521.4101	Communications	23,073	30,000	30,255	30,000	30,000	39,855	9,855	32.9%
001.1900.521.4201	Postage And Freight	753	731	671	1,231	1,231	771	(460)	(37.4%)
001.1900.521.4301	Electricity	11,758	12,142	11,433	12,142	12,142	12,000	(142)	(1.2%)
001.1900.521.4302	Water	1,333	1,385	1,089	1,385	1,385	1,089	(296)	(21.4%)
001.1900.521.4401	Rental / Building	2,675	6,105	1,541	6,105	6,105	1,541	(4,564)	(74.8%)
001.1900.521.4402	Rental / Equipment	7,128	4,162	4,139	5,662	5,662	4,139	(1,523)	(26.9%)
001.1900.521.4601	R/M Buildings	14,389	11,904	11,650	11,904	14,904	20,650	8,746	73.5%
001.1900.521.4602	R/M Grounds	639	-	150	-	-	150	150	100.0%
001.1900.521.4603	R/M Automotive Equipment	21,975	24,520	11,931	26,000	26,000	30,000	4,000	15.4%
001.1900.521.4605	R/M Other Equipment	20,081	9,834	7,560	14,834	14,834	12,560	(2,274)	(15.3%)
001.1900.521.4701	Printing And Forms	942	1,570	2,943	2,070	2,070	2,943	873	42.2%
001.1900.521.4702	Duplication Costs	527	566	407	566	566	407	(159)	(28.1%)
001.1900.521.4901	Licenses And Taxes	12	790	25	1,790	1,790	25	(1,765)	(98.6%)
001.1900.521.4902	Miscellaneous	2,071	1,065	814	1,065	1,065	814	(251)	(23.6%)
001.1900.521.4903	Advertising	599	426	50	426	426	650	224	52.6%
001.1900.521.4925	Code Enforcement Board Actions	-	-	-	1,500	1,500	3,000	1,500	100.0%
001.1900.521.5101	Office Supplies	2,079	3,432	1,839	3,432	3,432	5,339	1,907	55.6%
001.1900.521.5202	Cleaning And Sanitation Supplies	88	348	173	348	348	173	(175)	(50.3%)
001.1900.521.5203	Uniforms	17,384	13,529	13,842	13,529	13,529	11,342	(2,187)	(16.2%)
001.1900.521.5204	Fuel And Oil	77,316	67,834	50,912	67,834	67,834	55,679	(12,155)	(17.9%)
001.1900.521.5208	Misc Operating Supplies	2,365	1,709	1,684	2,459	2,459	2,684	225	9.2%
001.1900.521.5210	Small Tools And Minor Equipment	7,171	5,866	3,922	7,300	7,300	7,725	425	5.8%
001.1900.521.5213	Property & Evidence Supplies	935	-	-	6,000	6,000	2,000	(4,000)	(66.7%)
001.1900.521.5216	Minor Equipment / WCIND Funded	-	3,178	6,621	3,178	3,178	37,000	33,822	1,064.3%
001.1900.521.5401	Bks/Publications/Subscrip/Memb Dues	2,524	1,578	2,693	1,578	1,578	3,583	2,005	127.1%
	OPERATING EXPENSES	**242,676**	**223,923**	**178,700**	**239,338**	**239,338**	**280,119**	**40,781**	**17.0%**
	TOTAL POLICE EXPENSES	**3,220,750**	**3,041,410**	**3,016,355**	**3,233,032**	**3,233,032**	**3,379,177**	**146,145**	**4.5%**
FIRE DEPARTMENT									
001.2000.522.1101	Wages / Executive	97,653	95,496	95,421	98,197	98,197	101,150	2,953	3.0%
001.2000.522.1104	Incentive Pay / Executive	3,510	3,414	3,606	3,501	3,501	3,501	-	0.0%
001.2000.522.1201	Wages / Regular	2,545,877	2,361,885	2,327,836	2,465,607	2,465,607	2,239,407	(226,200)	(9.2%)
001.2000.522.1204	Incentive Pay / Regular	51,798	63,670	62,651	72,827	72,827	62,915	(9,912)	(13.6%)
001.2000.522.1206	Wages / Holiday	97,546	94,998	94,535	99,770	99,770	90,677	(9,093)	(9.1%)
001.2000.522.1302	Wages / Temporary	765	510	-	1,500	1,500	1,500	-	0.0%
001.2000.522.1402	Wages / Overtime	133,048	126,656	117,052	115,729	115,729	125,841	10,112	8.7%
001.2000.522.1504	State Incentive	15,587	18,084	17,864	19,711	19,711	21,001	1,290	6.5%
001.2000.522.2101	Fica Taxes	219,365	197,876	197,973	220,078	220,078	202,418	(17,660)	(8.0%)
001.2000.522.2201	Pension	1,924,148	1,462,627	2,940,825	1,794,571	1,794,571	1,740,994	(53,577)	(3.0%)
001.2000.522.2202	Town Contribution / FRS	-	353,270	432,645	502,565	502,565	535,731	33,166	6.6%
001.2000.522.2203	Town Contrib Salary Savings / 401-K	3,069	3,345	5,636	12,641	12,641	11,485	(1,156)	(9.1%)
001.2000.522.2204	Town Contrib Def Comp / Icma 401-A	16,229	26,740	24,986	22,728	22,728	25,348	2,620	11.5%
001.2000.522.2301	Insurance / Medical	355,987	363,817	381,052	454,691	454,691	463,657	8,966	2.0%
001.2000.522.2302	Insurance / Disability	-	10,467	10,254	14,681	14,681	13,744	(937)	(6.4%)
001.2000.522.2304	Insurance / Life	6,420	6,533	6,402	11,113	11,113	10,401	(712)	(6.4%)
001.2000.522.2401	Workers Compensation	77,890	86,755	69,151	79,675	79,675	85,139	5,464	6.9%
001.2000.522.4103	Insurance Opt Out Allowance	-	1,346	1,000	-	-	-	-	0.0%
001.2000.522.5211	Laundry And Clothing Allowance	13,511	17,335	17,175	18,995	18,995	17,435	(1,560)	(8.2%)
	PERSONNEL SERVICES	**5,562,403**	**5,294,824**	**6,806,064**	**6,008,580**	**6,008,580**	**5,752,344**	**(256,236)**	**(4.3%)**
001.2000.522.3104	Prof Services / Other	49,942	47,330	44,301	53,471	53,471	56,437	2,966	5.5%
001.2000.522.3117	Prof Services / EMS Billing	-	-	4,270	12,500	12,500	12,500	-	0.0%
001.2000.522.4001	Travel / Conference / Training	20,051	14,465	19,389	39,284	39,284	33,692	(5,592)	(14.2%)
001.2000.522.4002	Car Allowance	109	81	18	81	81	18	(63)	(77.8%)

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
001.2000.522.4101	Communications	17,199	14,108	11,998	20,108	20,108	17,998	(2,110)	(10.5%)
001.2000.522.4102	Cell Phone Allowance	-	46	600	600	600	600	-	0.0%
001.2000.522.4201	Postage And Freight	800	415	979	565	565	1,479	914	161.8%
001.2000.522.4301	Electricity	21,716	22,437	23,028	22,437	22,437	23,028	591	2.6%
001.2000.522.4302	Water	3,244	2,606	2,820	2,606	2,606	2,820	214	8.2%
001.2000.522.4401	Rental / Buildings	-	-	347	-	-	347	347	100.0%
001.2000.522.4402	Rental / Equipment	2,932	2,780	3,017	2,780	2,780	3,017	237	8.5%
001.2000.522.4601	R/M Buildings	16,256	21,041	19,704	23,041	23,041	31,704	8,663	37.6%
001.2000.522.4602	R/M Grounds	-	-	1,338	-	-	1,338	1,338	100.0%
001.2000.522.4603	R/M Automotive Equipment	65,393	75,051	56,834	75,051	75,051	75,049	(2)	(0.0%)
001.2000.522.4605	R/M Other Equipment	40,210	22,824	33,122	22,824	22,824	42,622	19,798	86.7%
001.2000.522.4701	Printing And Forms	2,018	1,705	2,231	3,705	3,705	2,231	(1,474)	(39.8%)
001.2000.522.4702	Duplication Costs	633	293	508	493	493	508	15	3.0%
001.2000.522.4901	Licenses And Taxes	3,766	448	3,237	2,448	2,448	5,237	2,789	113.9%
001.2000.522.4902	Miscellaneous	1,599	1,404	519	1,404	1,404	1,519	115	8.2%
001.2000.522.4903	Advertising	-	-	-	150	150	600	450	300.0%
001.2000.522.5101	Office Supplies	2,512	1,899	1,389	2,899	2,899	2,389	(510)	(17.6%)
001.2000.522.5201	Chemicals	794	1,332	3,878	2,332	2,332	3,878	1,546	66.3%
001.2000.522.5202	Cleaning And Sanitation Supplies	3,598	2,712	2,719	3,912	3,912	3,919	7	0.2%
001.2000.522.5203	Uniforms	15,003	17,451	17,651	24,451	24,451	21,651	(2,800)	(11.5%)
001.2000.522.5204	Fuel And Oil	35,473	36,860	24,298	36,860	36,860	28,509	(8,351)	(22.7%)
001.2000.522.5206	Rescue Supplies	40,254	36,742	44,791	41,742	41,742	44,791	3,049	7.3%
001.2000.522.5208	Misc Operating Supplies	3,266	3,300	2,725	3,300	3,300	2,725	(575)	(17.4%)
001.2000.522.5210	Small Tools And Minor Equipment	14,175	20,535	27,929	27,150	17,775	22,900	(4,250)	(15.7%)
001.2000.522.5214	Uniforms - Bunker Gear	5,533	9,400	10,332	36,400	41,400	10,332	(26,068)	(71.6%)
001.2000.522.5215	Pharmaceuticals	12,469	13,152	12,923	18,152	18,152	12,923	(5,229)	(28.8%)
001.2000.522.5216	Minor Equipment - WCIND Funded	-	-	19,767	13,600	13,600	26,000	12,400	91.2%
001.2000.522.5401	Bks/Publications/Subscrip/Memb Dues	861	2,991	3,672	4,991	4,991	4,200	(791)	(15.8%)
	OPERATING EXPENSES	**379,806**	**373,408**	**400,334**	**499,337**	**494,962**	**496,961**	**(2,376)**	**(0.5%)**
	TOTAL FIRE DEPARTMENT	**5,942,209**	**5,668,232**	**7,206,398**	**6,507,917**	**6,503,542**	**6,249,305**	**(258,612)**	**(4.0%)**
EMERGENCY MANAGEMENT									
001.2100.525.4101	Communications	10,676	6,956	7,582	6,956	6,956	8,882	1,926	27.7%
001.2100.525.4201	Postage & Freight	1,124	1,209	2,105	1,209	1,209	2,105	896	74.1%
001.2100.525.4401	Rental / Buildings	-	-	5,310	-	-	5,310	5,310	100.0%
001.2100.525.4701	Printing And Forms	2,027	2,134	-	2,134	2,134	2,200	66	3.1%
001.2100.525.4902	Miscellaneous	77	-	80	-	-	80	80	100.0%
001.2100.525.5208	Misc Operating Supplies	140	-	-	-	-	-	-	0.0%
	TOTAL EMERGENCY MANAGEMENT	**14,044**	**10,299**	**15,077**	**10,299**	**10,299**	**18,577**	**8,278**	**80.4%**
PUBLIC WORKS									
001.2200.513.1101	Wages / Executive	111,192	109,563	109,563	112,757	112,757	121,256	8,499	7.5%
001.2200.513.1201	Wages / Regular	272,307	206,569	206,569	214,781	214,781	230,104	15,323	7.1%
001.2200.513.1302	Wages / Temporary	1,646	761	335	-	-	-	-	0.0%
001.2200.513.1402	Wages / Overtime	782	287	221	-	-	-	-	0.0%
001.2200.513.2101	Fica Taxes	30,212	23,845	23,933	25,057	25,057	26,708	1,651	6.6%
001.2200.513.2201	Pension	97,763	66,976	57,428	61,045	61,045	59,451	(1,594)	(2.6%)
001.2200.513.2203	Town Contrib Salary Savings / 401-K	9,599	7,549	7,532	9,826	9,826	10,541	715	7.3%
001.2200.513.2204	Town Contrib Def Comp / Icma 401-A	17,227	37,095	36,127	37,371	37,371	38,478	1,107	3.0%
001.2200.513.2301	Insurance / Medical	37,650	35,080	37,476	37,556	37,556	41,703	4,147	11.0%
001.2200.513.2302	Insurance / Disability	-	1,387	1,387	1,998	1,998	2,058	60	3.0%
001.2200.513.2304	Insurance / Life	973	878	878	1,507	1,507	1,553	46	3.1%
001.2200.513.2401	Workers Compensation	3,494	3,633	2,929	3,440	3,440	4,052	612	17.8%
	PERSONNEL SERVICES	**582,845**	**493,623**	**484,378**	**505,338**	**505,338**	**535,904**	**30,566**	**6.0%**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
001.2200.513.3104	Prof Services / Other	15,000	31,280	3,694	20,000	20,000	20,000	-	0.0%
001.2200.513.4001	Travel / Conference / Training	5,162	2,028	618	2,053	2,053	2,136	83	4.0%
001.2200.513.4002	Car Allowance	462	-	-	-	-	-	-	0.0%
001.2200.513.4101	Communications	3,343	2,691	1,076	3,000	3,000	1,076	(1,924)	(64.1%)
001.2200.513.4102	Cell Phone Allowance	-	381	3,000	2,100	2,100	3,000	900	42.9%
001.2200.513.4201	Postage And Freight	1,367	620	909	920	920	4,754	3,834	416.7%
001.2200.513.4401	Rental / Building	317	329	415	329	329	415	86	26.1%
001.2200.513.4402	Rental / Equipment	2,962	3,060	2,962	3,060	3,060	2,962	(98)	(3.2%)
001.2200.513.4603	R/M Automotive Equipment	9,717	1,136	2,578	1,136	1,136	2,578	1,442	126.9%
001.2200.513.4605	R/M Other Equipment	362	362	362	362	362	450	88	24.3%
001.2200.513.4701	Printing And Forms	305	79	169	79	79	169	90	113.9%
001.2200.513.4702	Duplication Costs	1,383	993	1,639	2,193	2,193	1,639	(554)	(25.3%)
001.2200.513.4902	Miscellaneous	13	138	200	138	138	200	62	44.9%
001.2200.513.4903	Advertising	206	-	-	400	400	250	(150)	(37.5%)
001.2200.513.5101	Office Supplies	670	824	737	824	824	737	(87)	(10.6%)
001.2200.513.5203	Uniforms	-	-	-	800	800	-	(800)	(100.0%)
001.2200.513.5204	Fuel And Oil	6,336	5,785	3,428	6,000	6,000	3,966	(2,034)	(33.9%)
001.2200.513.5210	Small Tools And Minor Equipment	899	100	-	700	700	-	(700)	(100.0%)
001.2200.513.5401	Bks/Publications/Subscrip/Memb Dues	1,217	525	810	1,025	1,025	1,070	45	4.4%
	OPERATING EXPENSES	**49,721**	**50,331**	**22,597**	**45,119**	**45,119**	**45,402**	**283**	**0.6%**
	TOTAL PUBLIC WORKS	**632,566**	**543,954**	**506,975**	**550,457**	**550,457**	**581,306**	**30,849**	**5.6%**
PARKS									
001.2300.572.1201	Wages / Regular	76,797	72,995	25,563	68,536	68,536	48,970	(19,566)	(28.5%)
001.2300.572.1402	Wages / Overtime	725	1,034	326	1,500	1,500	1,500	-	0.0%
001.2300.572.2101	Fica Taxes	5,807	5,561	1,976	5,270	5,270	6,538	1,268	24.1%
001.2300.572.2201	Pension	31,143	24,868	33,854	33,964	33,964	33,077	(887)	(2.6%)
001.2300.572.2203	Town Contrib Salary Savings / 401-K	2,320	2,316	1,224	45	45	1,997	1,952	4,337.8%
001.2300.572.2204	Town Contrib Def Comp / Icma 401-A	-	7,141	2,237	6,065	6,065	7,557	1,492	24.6%
001.2300.572.2301	Insurance / Medical	16,508	16,562	5,216	13,394	13,394	20,934	7,540	56.3%
001.2300.572.2302	Insurance / Disability	-	345	124	411	411	512	101	24.6%
001.2300.572.5211	Laundry And Clothing Allowance	550	550	402	550	550	550	-	0.0%
001.2300.572.2304	Insurance / Life	210	216	42	311	311	389	78	25.1%
001.2300.572.2401	Workers Compensation	2,004	2,192	547	1,722	1,722	2,436	714	41.5%
	PERSONNEL SERVICES	**136,064**	**133,780**	**71,511**	**131,768**	**131,768**	**124,460**	**(7,308)**	**(5.5%)**
001.2300.562.3401	Peafowl Removal	-	-	-	-	25,000	25,000	25,000	100.0%
001.2300.572.3104	Prof Services / Other	-	1,600	-	-	-	-	-	0.0%
001.2300.572.4001	Travel / Conference / Training	-	-	139	-	-	3,641	3,641	100.0%
001.2300.572.4101	Communications	1,578	1,244	898	844	844	898	54	6.4%
001.2300.572.4102	Cell Phone Allowance	-	35	392	300	300	392	92	30.7%
001.2300.572.4301	Electricity	3,345	3,332	3,599	3,332	3,332	3,599	267	8.0%
001.2300.572.4302	Water	1,791	1,259	1,044	2,664	2,664	1,044	(1,620)	(60.8%)
001.2300.572.4601	R/M Buildings	146	135	844	135	135	844	709	525.2%
001.2300.572.4602	R/M Grounds	14,251	13,370	11,752	15,370	15,370	11,752	(3,618)	(23.5%)
001.2300.572.4603	R/M Automotive Equipment	6,715	1,125	983	1,125	1,125	983	(142)	(12.6%)
001.2300.572.4605	R/M Other Equipment	2,281	1,292	6,005	2,592	2,592	6,005	3,413	131.7%
001.2300.572.4606	R/M Beach Accesses	6,216	9,250	9,556	13,250	13,250	9,556	(3,694)	(27.9%)
001.2300.572.4608	R/M Grounds/Contrctual	10,119	10,230	15,309	21,230	21,230	15,309	(5,921)	(27.9%)
001.2300.572.4610	R/M Storm	715	143	511	643	643	511	(132)	(20.5%)
001.2300.572.4614	R/M Canel Clearance / Trim	1,650	-	301	-	-	301	301	100.0%
001.2300.572.4701	Printing And Forms	2,999	-	-	-	-	-	-	0.0%
001.2300.572.4901	Licenses And Taxes	6	-	-	-	-	-	-	0.0%
001.2300.572.4902	Miscellaneous	-	774	892	774	774	892	118	15.2%

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
001.2300.572.4903	Advertising	-	-	266	-	-	266	266	100.0%
001.2300.572.5201	Chemicals	595	408	528	408	408	528	120	29.4%
001.2300.572.5203	Uniforms	297	605	331	605	605	331	(274)	(45.3%)
001.2300.572.5204	Fuel And Oil	4,629	2,070	1,794	3,570	3,570	1,805	(1,765)	(49.4%)
001.2300.572.5208	Misc Operating Supplies	-	36	327	36	36	327	291	808.3%
001.2300.572.5210	Small Tools And Minor Equipment	622	1,284	1,339	2,000	2,000	2,000	-	0.0%
001.2300.572.5303	R/M Signs	-	-	110	100	100	110	10	10.0%
	OPERATING EXPENSES	**57,955**	**48,192**	**56,920**	**68,978**	**93,978**	**86,094**	**17,116**	**24.8%**
	TOTAL PARKS DEPARTMENT	**194,019**	**181,972**	**128,431**	**200,746**	**225,746**	**210,554**	**9,808**	**4.9%**
PLANNING, ZONING									
001.2500.515.1101	Wages / Executive	97,953	88,582	88,622	91,208	91,208	93,954	2,746	3.0%
001.2500.515.1201	Wages / Regular	238,548	116,173	167,275	174,692	174,692	191,398	16,706	9.6%
001.2500.515.1202	Wages / Auto Policy	209	-	-	-	-	-	-	0.0%
001.2500.515.1209	Severance	22,109	-	-	-	-	-	-	0.0%
001.2500.515.1302	Wages / Temporary	-	-	1,052	1,000	1,000	1,000	-	0.0%
001.2500.515.2101	Fica Taxes	26,543	14,780	18,744	20,418	20,418	21,906	1,488	7.3%
001.2500.515.2201	Pension	68,435	47,989	52,897	56,229	56,229	54,758	(1,471)	(2.6%)
001.2500.515.2203	Town Contrib Salary Savings / 401-K	6,106	3,832	3,999	6,474	6,474	6,165	(309)	(4.8%)
001.2500.515.2204	Town Contrib Def Comp / Icma 401-A	15,106	25,688	30,834	32,626	32,626	33,665	1,039	3.2%
001.2500.515.2301	Insurance / Medical	46,110	40,195	44,965	54,957	54,957	46,637	(8,320)	(15.1%)
001.2500.515.2302	Insurance / Disability	-	979	1,193	1,779	1,779	1,836	57	3.2%
001.2500.515.2304	Insurance / Life	754	558	647	1,342	1,342	1,383	41	3.1%
001.2500.515.2401	Workers Compensation	2,068	1,268	413	497	497	574	77	15.5%
	PERSONNEL SERVICES	**523,941**	**340,044**	**410,641**	**441,222**	**441,222**	**453,276**	**12,054**	**2.7%**
001.2500.515.3104	Prof Services / Other	172,629	217,324	206,527	220,000	220,000	100,000	(120,000)	(54.5%)
001.2500.515.3113	Prof Services / Town Center	-	1,434	23,566	-	-	-	-	0.0%
001.2500.515.4001	Travel / Conference / Training	3,040	1,063	2,806	5,658	5,658	6,936	1,278	22.6%
001.2500.515.4002	Car Allowance	231	-	-	-	-	-	-	0.0%
001.2500.515.4101	Communications	4,145	3,235	2,831	3,235	3,235	3,235	-	0.0%
001.2500.515.4102	Cell Phone Allowance	-	138	1,385	1,500	1,500	1,500	-	0.0%
001.2500.515.4201	Postage And Freight	788	927	1,254	1,200	1,200	1,254	54	4.5%
001.2500.515.4401	Rental / Building	1,054	979	540	979	979	648	(331)	(33.8%)
001.2500.515.4402	Rental / Equipment	3,289	2,099	2,275	2,500	2,500	2,275	(225)	(9.0%)
001.2500.515.4603	R/M Automotive Equipment	9,945	751	434	1,000	1,000	1,500	500	50.0%
001.2500.515.4605	R/M Other Equipment	-	1,268	-	500	500	-	(500)	(100.0%)
001.2500.515.4701	Printing And Forms	1,217	993	804	993	993	804	(189)	(19.0%)
001.2500.515.4702	Duplication Costs	431	148	80	148	148	80	(68)	(45.9%)
001.2500.515.4902	Miscellaneous	1,216	1,112	2,168	1,112	1,112	1,500	388	34.9%
001.2500.515.4903	Advertising	12,953	10,082	7,305	13,000	13,000	7,305	(5,695)	(43.8%)
001.2500.515.5101	Office Supplies	979	989	1,221	1,100	1,100	1,221	121	11.0%
001.2500.515.5203	Uniforms	89	54	-	250	250	-	(250)	(100.0%)
001.2500.515.5204	Fuel And Oil	1,917	1,078	529	1,078	1,078	840	(238)	(22.1%)
001.2500.515.5208	Misc Operating Supplies	3	313	346	500	500	346	(154)	(30.8%)
001.2500.515.5210	Small Tools And Minor Equipment	504	210	582	500	500	1,700	1,200	240.0%
001.2500.515.5401	Bks/Publications/Subscrip/Memb Dues	2,355	2,385	2,897	2,500	2,500	4,325	1,825	73.0%
	OPERATING EXPENSES	**216,785**	**246,582**	**257,550**	**257,753**	**257,753**	**135,469**	**(122,284)**	**(47.4%)**
	TOTAL PLANNING, ZONING	**740,726**	**586,626**	**668,191**	**698,975**	**698,975**	**588,745**	**(110,230)**	**(14.9%)**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
RECREATION									
001.2600.572.2201	Pension	-	-	1,628	1,731	1,731	1,684	(47)	(2.7%)
	PERSONNEL SERVICES	**-**	**-**	**1,628**	**1,731**	**1,731**	**1,684**	**(47)**	**(2.7%)**
001.2600.572.4101	Communications	715	716	861	716	716	861	145	20.3%
001.2600.572.4201	Postage And Freight	1	2	1	2	2	1	(1)	(50.0%)
001.2600.572.4301	Electricity	3,668	4,098	4,030	4,098	4,098	4,030	(68)	(1.7%)
001.2600.572.4302	Water	1,092	1,121	1,056	1,121	1,121	1,056	(65)	(5.8%)
001.2600.572.4601	R/M Buildings	4,035	7,912	8,625	7,912	7,912	8,625	713	9.0%
001.2600.572.4602	R/M Grounds	2,410	2,867	4,002	3,567	3,567	4,002	435	12.2%
001.2600.572.4605	R/M Other Equipment	1,119	-	371	-	-	371	371	100.0%
001.2600.572.4608	R/M Grounds/Contractual	2,535	960	330	2,710	2,710	2,330	(380)	(14.0%)
001.2600.572.5101	Office Supplies	78	48	72	48	48	72	24	50.0%
001.2600.572.5202	Cleaning And Sanitation Supplies	-	289	57	289	289	57	(232)	(80.3%)
001.2600.572.5208	Misc Operating Supplies	304	480	393	480	480	393	(87)	(18.1%)
001.2600.572.5210	Small Tools And Minor Equipment	1,939	2,510	2,467	3,500	3,500	2,000	(1,500)	(42.9%)
001.2600.572.5401	Bks/Publications/Subscrip/Memb Dues	160	160	160	160	160	160	-	0.0%
	OPERATING EXPENSES	**18,056**	**21,163**	**22,425**	**24,603**	**24,603**	**23,958**	**(645)**	**(2.6%)**
	TOTAL RECREATION CENTER	**18,056**	**21,163**	**24,053**	**26,334**	**26,334**	**25,642**	**(692)**	**(2.6%)**
TENNIS CENTER	**Expenditures**								
001.2700.572.1201	Wages / Regular	180,359	179,866	-	-	-	-	-	0.0%
001.2700.572.1206	Wages / Holiday	3,681	3,353	-	-	-	-	-	0.0%
001.2700.572.1210	Wages / Supplemental - Lessons-Clinics	116,460	117,401	-	-	-	-	-	0.0%
001.2700.572.2101	Fica Taxes	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	3,575	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	16,508	17,610	-	-	-	-	-	0.0%
001.2700.572.2302	Insurance / Disability	-	376	-	-	-	-	-	0.0%
001.2700.572.2304	Insurance / Life	232	237	-	-	-	-	-	0.0%
001.2700.572.2401	Workers Compensation	3,199	3,414	-	-	-	-	-	0.0%
	PERSONNEL SERVICES	**411,278**	**388,231**	**-**	**-**	**-**	**-**	**-**	**0.0%**
001.2700.572.4101	Communications	1,015	1,004	-	-	-	-	-	0.0%
001.2700.572.4201	Postage And Freight	218	25	-	-	-	-	-	0.0%
001.2700.572.4301	Electricity	2,971	3,592	-	-	-	-	-	0.0%
001.2700.572.4302	Water	10,892	12,580	-	-	-	-	-	0.0%
001.2700.572.4305	Gas	336	335	-	-	-	-	-	0.0%
001.2700.572.4601	R/M Buildings	4,352	4,071	-	-	-	-	-	0.0%
001.2700.572.4602	R/M Grounds	7,395	6,113	-	-	-	-	-	0.0%
001.2700.572.4605	R/M Other Equipment	-	514	-	-	-	-	-	0.0%
001.2700.572.4701	Printing & Forms	148	830	-	-	-	-	-	0.0%
001.2700.572.4901	Licenses and Taxes	588	784	-	-	-	-	-	0.0%
001.2700.572.4902	Miscellaneous	104	-	-	-	-	-	-	0.0%
001.2700.572.4910	Visa/Mastercard Fees	9,897	16,189	-	-	-	-	-	0.0%
001.2700.572.4920	Costs / Vending Machines	2,513	1,760	-	-	-	-	-	0.0%
001.2700.572.4921	Costs / Merchandise	80,958	112,401	-	-	-	-	-	0.0%
001.2700.572.4922	Costs / Special Events	2,670	9,403	-	-	-	-	-	0.0%
001.2700.572.4923	Costs / Promotion	2,152	1,916	-	-	-	-	-	0.0%
001.2700.572.5101	Office Supplies	524	299	-	-	-	-	-	0.0%
001.2700.572.5202	Cleaning And Sanitation Supplies	-	29	-	-	-	-	-	0.0%
001.2700.572.5208	Misc Operating Supplies	185	381	-	-	-	-	-	0.0%
001.2700.572.5210	Small Tools And Minor Equipment	4,659	577	-	-	-	-	-	0.0%
001.2700.572.5401	Bks/Publications/Subscrip/Memb Dues	498	510	-	-	-	-	-	0.0%
	OPERATING EXPENSES	**132,075**	**173,313**	**-**	**-**	**-**	**-**	**-**	**0.0%**
	TOTAL TENNIS CENTER	**543,353**	**561,544**	**-**	**-**	**-**	**-**	**-**	**0.0%**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
STREETS									
001.3200.541.1201	Wages / Regular	258,482	244,956	259,568	263,816	263,816	260,851	(2,965)	(1.1%)
001.3200.541.1402	Wages / Overtime	2,450	2,014	2,450	4,000	4,000	4,000	-	0.0%
001.3200.541.2101	Fica Taxes	19,598	18,410	19,536	20,488	20,488	20,261	(227)	(1.1%)
001.3200.541.2201	Pension	103,608	82,994	64,341	68,394	68,394	69,381	987	1.4%
001.3200.541.2203	Town Contrib Salary Savings / 401-K	4,676	2,664	2,541	7,264	7,264	6,718	(546)	(7.5%)
001.3200.541.2204	Town Contrib Def Comp / Icma 401-A	-	22,148	23,519	23,662	23,662	22,816	(846)	(3.6%)
001.3200.541.2301	Insurance / Medical	47,500	52,102	59,415	56,409	56,409	56,455	46	0.1%
001.3200.541.2302	Insurance / Disability	-	1,053	1,142	1,604	1,604	1,546	(58)	(3.6%)
001.3200.541.2304	Insurance / Life	697	651	737	1,214	1,214	1,172	(42)	(3.5%)
001.3200.541.5211	Laundry And Clothing Allowance	1,649	1,522	1,759	1,650	1,650	1,650	-	0.0%
001.3200.541.2401	Workers Compensation	3,928	9,787	7,924	9,019	9,019	9,742	723	8.0%
	PERSONNEL SERVICES	**442,588**	**438,301**	**442,932**	**457,520**	**457,520**	**454,592**	**(2,928)**	**(0.6%)**
001.3200.531.4301	Street Lights - Electricity	-	-	-	40,000	40,000	40,000	-	0.0%
001.3200.541.3104	Prof Services / Other	-	5,828	347	-	-	-	-	0.0%
001.3200.541.4001	Travel / Conference / Training	1,294	3,980	3,924	6,453	6,453	7,365	912	14.1%
001.3200.541.4101	Communications	2,028	2,491	618	2,491	2,491	618	(1,873)	(75.2%)
001.3200.541.4102	Cell Phone Allowance	-	231	2,285	2,100	2,100	2,100	-	0.0%
001.3200.541.4201	Postage And Freight	384	30	97	30	30	97	67	223.3%
001.3200.541.4301	Electricity	40,790	44,424	43,865	4,424	4,424	3,865	(559)	(12.6%)
001.3200.541.4302	Water	209	174	170	174	174	170	(4)	(2.3%)
001.3200.541.4402	Rental / Equipment	407	746	893	746	746	893	147	19.7%
001.3200.541.4601	R/M Building	-	73	320	73	73	320	247	338.4%
001.3200.541.4602	R/M Grounds	4,511	1,354	488	2,754	2,754	2,088	(666)	(24.2%)
001.3200.541.4603	R/M Automotive Equipment	11,071	11,273	11,058	11,273	11,273	11,058	(215)	(1.9%)
001.3200.541.4605	R/M Other Equipment	12,414	11,939	11,253	11,939	11,939	11,253	(686)	(5.7%)
001.3200.541.4606	R/M Beach Accesses	-	-	125	-	-	125	125	100.0%
001.3200.541.4607	R/M Right Of Way	42,201	40,590	42,707	40,590	40,590	42,707	2,117	5.2%
001.3200.541.4610	R/M Storm	2,888	1,664	284	1,664	1,664	1,284	(380)	(22.8%)
001.3200.541.4612	R/M Street Lights	6,185	3,738	134	3,738	3,738	3,334	(404)	(10.8%)
001.3200.541.4615	R/M Traffic Signals	-	-	2,235	3,000	3,000	4,235	1,235	41.2%
001.3200.541.4901	Licenses And Taxes	86	194	175	194	194	175	(19)	(9.8%)
001.3200.541.4902	Miscellaneous	110	61	100	61	61	100	39	63.9%
001.3200.541.4903	Advertising		1,108	-	1,108	1,108	-	(1,108)	(100.0%)
001.3200.541.5101	Office Supplies	41	10	178	10	10	178	168	1,680.0%
001.3200.541.5201	Chemicals	218	1,384	222	1,384	1,384	722	(662)	(47.8%)
001.3200.541.5202	Cleaning And Sanitation Supplies	165	33	-	33	33	-	(33)	(100.0%)
001.3200.541.5203	Uniforms	2,241	2,836	2,866	3,336	3,336	2,866	(470)	(14.1%)
001.3200.541.5204	Fuel And Oil	16,491	19,109	15,741	21,609	21,609	18,528	(3,081)	(14.3%)
001.3200.541.5208	Misc Operating Supplies	728	451	-	451	451	-	(451)	(100.0%)
001.3200.541.5210	Small Tools And Minor Equipment	4,341	3,854	1,507	4,000	4,000	4,000	-	0.0%
001.3200.541.5301	R/M Streets	9,285	3,717	2,900	4,717	4,717	3,900	(817)	(17.3%)
001.3200.541.5302	R/M Drainage And Culverts	6,697	13,170	16,602	13,170	13,170	16,602	3,432	26.1%
001.3200.541.5303	R/M Signs	2,462	7,113	7,009	7,113	7,113	7,009	(104)	(1.5%)
001.3200.541.5401	Bks/Publications/Subscrip/Memb/Dues	-	-	60	-	-	160	160	100.0%
	OPERATING EXPENSES	**167,247**	**181,575**	**168,163**	**188,635**	**188,635**	**185,752**	**(2,883)**	**(1.5%)**
	TOTAL STREETS DEPARTMENT	**609,835**	**619,876**	**611,095**	**646,155**	**646,155**	**640,344**	**(5,811)**	**(1.0%)**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
GENERAL SERVICES									
001.3000.513.1201	Wages / Regular	-	-	-	34,000	34,000	12,002	(21,998)	(64.7%)
001.3000.513.2101	Fica Taxes	-	-	-	-	-	918	918	100.0%
001.3000.513.2201	Pension	(2,888)	-	644	-	-	-	-	0.0%
001.3000.513.2301	Insurance / Medical	-	-	-	-	-	2,404	2,404	100.0%
001.3000.513.2302	Insurance / Disability	-	-	-	-	-	73	73	100.0%
001.3000.513.2303	Wellness	1,529	1,296	946	3,000	3,000	3,000	-	0.0%
001.3000.513.2304	Insurance / Life	-	-	-	-	-	58	58	100.0%
001.3000.513.2401	Workers Compensation	-	-	-	-	-	23	23	100.0%
001.3000.513.2501	Unemployment	15,025	9,169	202	10,000	10,000	5,000	(5,000)	(50.0%)
001.3000.513.2906	Contingencies	-	-	-	207,294	207,294	-	(207,294)	(100.0%)
	PERSONNEL SERVICES	**13,666**	**10,465**	**1,792**	**254,294**	**254,294**	**23,478**	**(230,816)**	**(90.8%)**
001.3000.512.5401	Bks/Publications/Subscrip/Membersh	-	-	-	-	-	1,600	1,600	100.0%
001.3000.513.3104	Prof Service / Fin & Adm	29,686	9,705	21,958	45,000	45,000	50,000	5,000	11.1%
001.3000.513.3115	Prof Service / Investment Expense	-	1,124	591	1,900	1,900	600	(1,300)	(68.4%)
001.3000.513.3201	Accounting And Auditing	21,813	16,375	17,700	23,950	23,950	24,750	800	3.3%
001.3000.513.4001	Travel / Conference / Training	-	-	-	-	-	1,500	1,500	100.0%
001.3000.513.4402	Rental / Equipment	2,820	3,880	4,468	6,000	6,000	4,468	(1,532)	(25.5%)
001.3000.513.4605	R/M Other Equipment	2,677	-	-	-	-	-	-	0.0%
001.3000.513.4902	Miscellaneous	44,241	2,439	2,518	2,700	2,700	2,718	18	0.7%
001.3000.513.5101	Office Supplies	2,937	1,079	1,801	1,075	1,075	1,801	726	67.5%
001.3000.513.5401	Bks/Publications/Subscrip/Membersh	12,500	7,500	7,500	7,600	7,600	8,520	920	12.1%
001.3000.519.3104	Prof Services / Other	153,466	25,066	3,189	39,000	39,000	39,000	-	0.0%
001.3000.519.3116	Prof Svcs / Underground Wiring-GMD	-	5,925	185,521	-	-	-	-	0.0%
001.3000.519.3118	Prof Svcs / Underground Wiring-NH	-	-	-	-	225,000	-	-	0.0%
001.3000.519.4101	Communications	1,931	30	33	200	200	33	(167)	(83.5%)
001.3000.519.4104	Television Media	13,108	13,566	19,722	14,000	14,000	15,000	1,000	7.1%
001.3000.519.4502	Insurance / Property	103,601	107,860	89,094	82,000	82,000	89,094	7,094	8.7%
001.3000.519.4503	Insurance / Other	112,064	120,019	118,285	96,000	96,000	105,585	9,585	10.0%
001.3000.519.4702	Duplication Costs	4,660	5,951	16,375	6,951	6,951	16,375	9,424	135.6%
001.3000.519.4902	Miscellaneous	2,921	2,421	1,606	2,500	2,500	2,500	-	0.0%
001.3000.519.4910	Credit Card Fees	-	2,829	4,153	4,200	4,200	4,153	(47)	(1.1%)
001.3000.519.5208	Misc Operating Supplies / Vend Mach	1,127	542	677	900	900	677	(223)	(24.8%)
001.3000.534.4304	Solid Waste Recycling	3,156	-	-	-	-	-	-	0.0%
	OPERATING EXPENSES	**512,708**	**326,311**	**495,191**	**333,976**	**558,976**	**368,374**	**34,398**	**10.3%**
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	7,987	7,985	7,988	9,500	9,500	8,818	(682)	(7.2%)
	GRANTS AND AIDS	**22,987**	**22,985**	**22,988**	**24,500**	**24,500**	**23,818**	**(682)**	**(2.8%)**
	TOTAL GENERAL SERVICES	**549,361**	**359,761**	**519,971**	**612,770**	**837,770**	**415,670**	**(197,100)**	**(32.2%)**
001.3000.519.9901	Contingencies	-	-	-	250,000	182,564	250,000	-	0.0%
001.3000.525.3110	Prof Services / Red Tide Clean Up	-	-	-	50,000	50,000	50,000	-	0.0%
	TOTAL CONTINGENCIES	**-**	**-**	**-**	**300,000**	**232,564**	**300,000**	**-**	**0.0%**
GENERAL FUND GRAND TOTAL PERSONNEL/OPERATING		**15,171,691**	**14,199,589**	**15,392,211**	**15,517,248**	**15,737,873**	**15,348,573**	**(168,675)**	**(1.1%)**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
CAPITAL OUTLAY -									
001.1500.519.6403	IT - Other Equipment	-	6,399	-	25,000	25,000	32,500	7,500	30.0%
001.1500.519.6409	IT - Computer Software		-	-	21,000	21,000	29,500	8,500	40.5%
001.1700.519.6403	HVAC - Replacement		-	-	-	-	-	-	0.0%
001.1900.521.6202	Police - Exterior Painting	-	-	-	-	-	-	-	0.0%
001.1900.521.6401	Police - Patrol Cars / SUV	32,211	-	-	-	-	-	-	0.0%
001.1900.521.6403	Police Other Equipment	6,247	-	15,837	118,610	118,610	57,000	(61,610)	(51.9%)
001.1900.521.6409	Police Software	-	-	-	-	-	75,000	75,000	100.0%
001.1900.521.6410	Police Water Craft	-	32,123	-	92,000	92,000	78,000	(14,000)	(15.2%)
001.2000.522.6202	Fire Impr to Bldgs		-	-	115,000	115,000	-	(115,000)	(100.0%)
001.2000.522.6403	Fire - Other Equipment	68,635	54,496	-	102,179	106,554	97,000	(5,179)	(5.1%)
001.2000.522.6401	Fire - Fire Engine/Ambulance	699,919	-	69,805	-	-	40,000	40,000	100.0%
001.2000.522.6409	Fire - Software	-	-	-	100,000	100,000	-	(100,000)	(100.0%)
001.2000.522.6410	Fire - Boats / Fire Pump	15,837	-	-	-	-	-	-	0.0%
001.3000.519.6409	Financial Software	-	-	14,536	150,000	150,000	-	(150,000)	(100.0%)
001.2700.572.6301	Tennis Courts	30,000	-	-	-	-	-	-	0.0%
001.3000.519.6402	Office Furniture-Town Hall	-	-	-	-	-	5,000	5,000	100.0%
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	**890,184**	**207,464**	**100,178**	**723,789**	**728,164**	**414,000**	**(309,789)**	**(42.8%)**
EXPENDITURES		**16,061,875**	**14,407,053**	**15,492,389**	**16,241,037**	**16,466,037**	**15,762,573**	**(478,464)**	**(2.9%)**
TOTAL FUND REVENUES					13,763,297	13,763,297	14,037,761	274,464	
TRANSFERS IN					1,855,500	1,855,500	1,950,500	95,000	
GRAND TOTAL FUND REVENUES					**15,618,797**	**15,618,797**	**15,988,261**	**369,464**	
	Addition or Subtraction to Fund Balance				**(622,240)**	**(847,240)**	**225,688**		
						-	**-**		
							5,320,832		
							5,546,520		
						# of days	**132**	42,051	
								COST PER DAY	

ENTERPRISE FUNDS

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover) 2016-17
WATER AND SEWER FUND							
Charges for Services	$ 7,698,860	$ 7,658,300	$ 7,658,300	$ -	$ -	$ 7,962,600	$ 7,962,600
Total Revenue	**7,698,860**	**7,658,300**	**7,658,300**	**-**	**-**	**7,962,600**	**7,962,600**
Personnel Services	633,681	772,605	772,605	-	-	727,120	727,120
Operating Expense	3,796,132	3,928,051	3,928,051	3,237,368	158,392	4,286,565	4,444,957
Debt Service	421,210	421,210	593,100	-	-	381,442	381,442
Depreciation Expense	1,475,280	1,400,000	1,400,000	-	-	1,600,000	1,600,000
Other Expense	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Transfer to Capital	8,000,000	-	-	-	-	3,000,000	3,000,000
Transfer to General Fund	1,018,855	872,500	872,500	727,083	-	930,000	930,000
Total Expense	**15,345,158**	**7,394,366**	**7,566,256**	**3,964,451**	**158,392**	**10,925,127**	**11,083,519**
REVENUE EXCEEDING EXPENSES	**$ (7,646,298)**	**$ 263,934**	**$ 92,044**			**$ (2,962,527)**	**(3,120,919)**
ESTIMATED FUND BALANCE							**27,221,188**
PROJECTED ENDING FUND BALANCE							**$ 24,100,269**

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover) 2016-17
UTILITY CAPITAL FUND							
Transfers In - Water & Sewer	8,000,000	-	-	-	-	3,000,000	3,000,000
Bond Proceeds	$ -	$ 13,000,000	$ 13,000,000	$ -	$ -	$ -	$ -
Net investment income	27,879	-	-	-	-	31,000	31,000
Total Revenue	**8,000,000**	**13,000,000**	**13,000,000**	**-**	**-**	**3,031,000**	**3,031,000**
Capital Outlay		24,581,307	24,238,536	1,044,769	2,923,828	3,020,000	5,943,828
Other Expenses	15,718	-	-	1,710	-	15,779	15,779
Contingency	-	200,000	200,000	-	-	200,000	200,000
Total Expense	**15,718**	**24,781,307**	**24,438,536**	**1,046,479**	**2,923,828**	**3,235,779**	**6,159,607**
REVENUE EXCEEDING EXPENSES	**$ 7,984,282**	**$ (11,781,307)**	**$ (11,438,536)**			**$ (204,779)**	**(3,128,607)**
BEGINNING FUND BALANCE							**3,651,720**
PROJECTED ENDING FUND BALANCE							**$ 523,112**

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover) 2016-17
BUILDING FUND							
Building Permits	$ 1,665,430	$ 1,855,000	$ 1,855,000	$ -	$ -	$ 1,587,000	$ 1,587,000
Charges for Services	31,921	27,190	27,190	-	-	31,500	31,500
Total Revenue	**1,697,351**	**1,882,190**	**1,882,190**	**-**	**-**	**1,618,500**	**1,618,500**
Personnel Services	589,380	629,650	636,150	-	-	648,479	648,479
Professional Services	48,937	150,000	143,500	86,473	-	140,000	140,000
Operating Expense	48,451	51,073	51,073	36,189	-	117,948	117,948
Contingency	-	50,000	50,000	-	-	50,000	50,000
Capital Outlay	-	95,762	95,762	8,117	87,645	109,500	197,145
Transfers	367,923	383,000	383,000	319,167	-	428,423	428,423
Total Expense	**1,054,691**	**1,359,485**	**1,359,485**	**449,946**	**87,645**	**1,494,350**	**1,581,995**
REVENUE EXCEEDING EXPENSES	**$ 642,660**	**$ 522,705**	**$ 522,705**			**$ 124,150**	**36,505**
BEGINNING FUND BALANCE							**2,050,390**
PROJECTED ENDING FUND BALANCE							**$ 2,086,895**

CAPITAL PROJECTS FUNDS

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover) 2016-17
BEACH NOURISHMENT							
Intergovernmental Revenue	$ 727,425	$ 3,323,615	$ 3,323,615	$ -	$ -	$ 2,773,869	$ 2,773,869
Bond Proceeds	-	12,923,520	12,923,520	-	-	-	-
Investment Income	40,291	20,100	20,100	-	-	15,000	15,000
Transfers In	2,315,954	3,296,480	3,296,480	-	-	3,457,075	3,457,075
Total Revenue	**3,083,670**	**19,563,715**	**19,563,715**	**-**	**-**	**6,245,944**	**6,245,944**
Operating Expense	67,754	134,037	134,037	18,067	-	73,496	73,496
Capital Outlay	3,090,997	24,099,697	24,099,697	12,123,660	7,386,666	4,810,249	12,196,915
Transfers	-	-	-	-	-	350,000	350,000
Total Expense	**3,158,751**	**24,233,734**	**24,233,734**	**12,141,726**	**7,386,666**	**5,233,745**	**12,620,411**
REVENUE EXCEEDING EXPENSES	**$ (75,081)**	**$ (4,670,019)**	**$ (4,670,019)**			**$ 1,012,199**	**(6,374,467)**
BEGINNING FUND BALANCE							**6,923,212**
PROJECTED ENDING FUND BALANCE							**$ 548,745**

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover) 2016-17
STREETS FUND							
Transfers In - Road and Bridge	$ -	$ 100,000	$ 100,000	$ -	$ -	$ 450,000	$ 450,000
Investment Income	3,101	1,560	1,560	-	-	1,700	1,700
Total Revenue	**3,101**	**101,560**	**101,560**	**-**	**-**	**451,700**	**451,700**
Operating Expense	242	300	300	184	116	750	866
Capital Outlay	31,254	407,423	407,423	14,565	392,858	420,000	812,858
Total Expense	**31,496**	**407,723**	**407,723**	**14,749**	**392,974**	**420,750**	**813,724**
REVENUE EXCEEDING EXPENSES	**$ (28,395)**	**$ (306,163)**	**$ (306,163)**			**$ 30,950**	**(362,024)**
BEGINNING FUND BALANCE							**400,071**
PROJECTED ENDING FUND BALANCE							**$ 38,047**

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover) 2016-17
PARKS AND RECREATION							
Transfers In-Infr & Beach Fund	$ -	$ 960,000	$ 960,000	$ -	$ -	$ 650,000	$ 650,000
Grants & Contributions	-	2,050,000	2,050,000	-	-	2,446,839	2,446,839
Miscellaneous Income	524	600	600	-	-	10,600	10,600
Total Revenue	**524**	**3,010,600**	**3,010,600**	**-**	**-**	**3,107,439**	**3,107,439**
Operating Expense	80	120	120	553	-	550	550
Capital Outlay	80	3,071,869	3,071,869	255,362	2,805,034	1,030,507	3,835,541
Total Expense	**160**	**3,071,989**	**3,071,989**	**255,915**	**2,805,034**	**1,031,057**	**3,836,091**
REVENUE EXCEEDING EXPENSES	**$ 364**	**$ (61,389)**	**$ (61,389)**			**$ 2,076,382**	**(728,652)**
BEGINNING FUND BALANCE							**749,476**
PROJECTED ENDING FUND BALANCE							**$ 20,824**

SPECIAL REVENUE FUNDS

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover) 2016-17
INFRASTRUCTURE FUND							
Infrastructure Tax	$ 604,404	$ 560,000	$ 560,000	$ -	$ -	$ 616,818	$ 616,818
Investment Income	12,636	5,600	5,600	-	-	7,410	7,410
Total Revenue	**617,040**	**565,600**	**565,600**	**-**	**-**	**624,228**	**624,228**
Transfers Out	-	1,160,000	1,160,000	1,160,000	-	300,000	300,000
Capital Outlay	506,792	370,616	370,616	83,742	268,348	604,500	872,848
Total Expense	**506,792**	**1,530,616**	**1,530,616**	**1,243,742**	**268,348**	**904,500**	**1,172,848**
REVENUE EXCEEDING EXPENSES	**$ 110,248**	**$ (965,016)**	**$ (965,016)**			**$ (280,272)**	**(548,620)**
BEGINNING FUND BALANCE							**783,326**
PROJECTED ENDING FUND BALANCE							**$ 234,706**

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover) 2016-17
TOURIST DEVELOPMENT TAX							
Taxes	$ 595,741	$ 571,000	$ 571,000	$ -	$ -	$ 615,000	$ 615,000
TDT Tax-Maintenance	65,954	64,000	64,000	-	-	70,000	70,000
Investment Income	4,926	6,680	6,680	-	-	600	600
Total Revenue	**666,621**	**641,680**	**641,680**	**-**	**-**	**685,600**	**685,600**
Investment Expense	94	1,225	1,225	-	-	200	200
Transfers Out	2,315,954	540,000	540,000	-	-	570,000	570,000
Total Expense	**2,316,048**	**541,225**	**541,225**	**-**	**-**	**570,200**	**570,200**
REVENUE EXCEEDING EXPENSES	**$ (1,649,427)**	**$ 100,455**	**$ 100,455**			**$ 115,400**	**115,400**
BEGINNING FUND BALANCE							**528,346**
PROJECTED ENDING FUND BALANCE							**$ 643,746**

	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Projected Actual 2015-16	Recommend Budget 2016-17
TENNIS FUND					
Sales	$ 575,186	$ 572,820	$ 572,820	$ 552,759	$ 561,893
Total Revenue	**575,186**	**572,820**	**572,820**	**552,759**	**561,893**
Personnel	392,360	382,707	382,707	396,658	397,474
Operating	175,031	154,735	154,735	160,009	163,719
Capital Outlay	-	35,000	35,000	-	-
Total Expense	**567,391**	**572,442**	**572,442**	**556,667**	**561,193**
REVENUE EXCEEDING EXPENSES	**7,795**	**378**	**378**	**(3,908)**	**700**
BEGINNING FUND BALANCE				**60,134**	**56,226**
PROJECTED ENDING FUND BALANCE				**56,226**	**56,926**
NONSPENDABLE - INVENTORY				**67,000**	**67,000**
UNASSIGNED FUND BALANCE				**$ (10,774)**	**$ (10,074)**
TOTAL FUND BALANCE				**56,226**	**56,926**

DEBT SERVICE FUNDS

	Actual Amount Year 2015	Adopted Budget 2015-16	Recommend Budget 2016-17
G.O. FACILITIES BOND FUND			
Ad Valorem Taxes	**$ 288,095**	**$ 288,653**	**$ 287,903**
Other Income	1,977	640	1,307
Total Revenue	**290,072**	**289,293**	**289,210**
Operating Expense	155	150	410
Debt Service	14,648	288,653	284,973
Total Expense	**14,803**	**288,803**	**285,383**
REVENUE EXCEEDING EXPENSES	**$ 275,269**	**$ 490**	**3,827**
BEGINNING FUND BALANCE			**282,202**
PROJECTED ENDING FUND BALANCE			**$ 286,029**

	Actual Amount Year 2015	Adopted Budget 2015-16	Recommend Budget 2016-17
G.O. BEACH NOURISHMENT BOND FUND-202			
Ad Valorem Taxes	$ 2,803,564	$ 2,887,075	$ 2,800,000
Investment income	20,308	6,300	15,000
Transfers In	104,530	-	-
Total Revenue	**2,928,402**	**2,893,375**	**2,815,000**
Operating Expense	1,930	2,350	3,950
Debt Service	-	2,532,462	2,800,000
Transfer Out - Beach Fund	-	2,756,480	2,887,075
Total Expense	**1,930**	**5,291,292**	**5,691,025**
REVENUE EXCEEDING EXPENSES	**$ 2,926,472**	**$ (2,397,917)**	**(2,876,025)**
BEGINNING FUND BALANCE			**3,061,110**
PROJECTED ENDING FUND BALANCE			**$ 185,085**

OTHER FUNDS

	SPECIAL REVENUE FUNDS				
	Road & Bridge Fund	Police Training	Law Enforcement Forfeiture Fund	Tree Replacement Fund	GMD Under-grounding Assessments Fund
REVENUE					
Non Ad Valorem Assessments	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,647,502**
Gas Taxes	314,000	-	-	-	-
Charges for Services	48,000	-	-	-	-
Fines and Fees	-	650	-	-	-
Intergovernmental	79,200	-	-	-	-
Investment Income	10,500	300	1,000	300	2,000
Transfers In	-	-	-	-	-
Other income	-	-	-	2,000	-
Total Revenue	**451,700**	**950**	**1,000**	**2,300**	**1,649,502**
EXPENDITURES					
Personnel	-	-	-	-	-
Operating	8,900	15,100	-	5,050	44,612
Misc & Transfers Out	1,050,000	-	385		-
Capital Outlay	54,000	-	-	-	-
Total Expense	**1,112,900**	**15,100**	**385**	**5,050**	**44,612**
REVENUE EXCEEDING EXPENSES	**(661,200)**	**(14,150)**	**615**	**(2,750)**	**1,604,890**
BEGINNING FUND BALANCE	**1,137,721**	**36,905**	**131,404**	**40,615**	**-**
PROJECTED ENDING FUND BALANCE	**$ 476,521**	**$ 22,755**	**$ 132,019**	**$ 37,865**	**$ 1,604,890**

OTHER FUNDS

	CAPITAL PROJECT FUNDS			
	Land Acquisition Fund	Canal Dredging	GMD Utility Under-grounding	Neighborhood Utility Under-grounding
REVENUE				
Non Ad Valorem Assessments	**$ -**	**$ -**	**$ -**	**$ -**
Bond Proceeds	-	-	23,696,527	23,850,000
Charges for Services		-	-	-
Fines and Fees	50,000	-	-	-
Intergovernmental	-	-	-	-
Investment Income	20,000	5,620	-	-
Transfers In	-	-	-	-
Other income	-	-	-	-
Total Revenue	**70,000**	**5,620**	**23,696,527**	**23,850,000**
EXPENDITURES				
Personnel	-	-	-	-
Operating		1,300	-	-
Misc & Transfers Out		-	213,669	225,000
Capital Outlay	202,760	539,547	24,772,456	23,625,000
Total Expense	**202,760**	**540,847**	**24,986,125**	**23,850,000**
REVENUE EXCEEDING EXPENSES	**(132,760)**	**(535,227)**	**(1,289,598)**	**-**
BEGINNING FUND BALANCE	**2,833,649**	**544,181**	**1,289,598**	**-**
PROJECTED ENDING FUND BALANCE	**$ 2,700,889**	**$ 8,954**	**$ -**	**$ -**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	ROAD & BRIDGE FUND-101							
REVENUES								
101.3100.312.4101	Loc Opt Gas Tax / Sarasota	71,694	68,500	68,500	-		72,000	72,000
101.3100.312.4102	Loc Opt Gas Tax / Manatee	43,632	20,000	20,000	-		44,000	44,000
101.3100.312.4111	Loc Opt Gas Tax / Sarasota 5 Cents	80,732	76,000	76,000	-		81,000	81,000
101.3100.312.4112	Loc Opt Gas Tax / Manatee 5 Cents	78,504	73,670	73,670	-		45,000	45,000
101.3100.312.4301	2 Cent Gas Tax / Sarasota	35,836	34,294	34,294	-		36,000	36,000
101.3100.312.4302	2 Cent Gas Tax / Manatee	35,492	33,600	33,600	-	-	36,000	36,000
	Taxes	**345,890**	**306,064**	**306,064**	**-**	**-**	**314,000**	**314,000**
101.3100.335.1220	8Th Cent Motor Fuel Tax	45,609	46,016	46,016	-		46,000	46,000
101.3100.335.4100	Rebate On Municipal Vehicles	5,198	5,200	5,200	-		5,200	5,200
101.3100.338.3001	9Th Cent Gas Tax / Sarasota	14,179	18,381	18,381	-		15,000	15,000
101.3100.338.3002	9Th Cent Gas Tax / Manatee	12,702	12,061	12,061	-	-	13,000	13,000
	Intergovernmental	**77,688**	**81,658**	**81,658**	**-**	**-**	**79,200**	**79,200**
101.3100.343.9002	Maintenance GMD Right Of Way	9,143	9,143	9,143	-		9,000	9,000
101.3100.343.9003	Maintenance Traffic Signals	39,279	24,320	24,320	-		39,000	39,000
101.3100.361.1000	Interest On Investments	10,457	6,800	6,800	-		10,500	10,500
101.3100.361.1001	Gain Loss On Sale Of Investments	7,364	-	-	-		-	-
101.3100.369.9003	Misc Rev / Other	-	-	-	-	-	-	-
	Charges For Services, Misc And Transfers	**66,243**	**40,263**	**40,263**	**-**	**-**	**58,500**	**58,500**
GRAND TOTAL REVENUES AND TRANSFERS		**489,821**	**427,985**	**427,985**	**-**	**-**	**451,700**	**451,700**
EXPENDITURES								
101.3100.513.3115	Prof Services / Investment Expense	1,394	1,250	1,250	841		2,900	2,900
101.3100.541.3104	Prof Services / Other-Roundabout Study	9,045	15,000	15,000	-	-	-	-
101.3100.541.3113	Stormwater Monitor/Regulation	-	-	-	6,854	-	6,000	6,000
	OPERATING	**10,439**	**16,250**	**16,250**	**7,695**	**-**	**8,900**	**8,900**
101.3100.541.9303	If Transfer / Beach Fund	-	-	-	-		-	**-**
101.3100.541.9301	If Transfer / Streets Fund	-	100,000	100,000	100,000		450,000	450,000
101.3100.541.9001	If Transfer / General Fund	682,652	600,000	600,000	-	-	600,000	600,000
	Non-Operating / Transfers	**682,652**	**700,000**	**700,000**	**100,000**	**-**	**1,050,000**	**1,050,000**
101.3100.541.6401	Streets Vehicles	58,315	71,685	71,685	55,675	-	30,000	30,000
101.3100.541.6403	Streets Other Equipment	-	-	-	-	-	24,000	24,000
101.3100.541.6410	Water Craft	-	45,000	45,000	43,182	-	-	-
	TOTAL CAPITAL OUTLAY	**58,315**	**116,685**	**116,685**	**98,856**	**-**	**54,000**	**54,000**
GRAND TOTAL FUND EXPENDITURES		**751,406**	**832,935**	**832,935**	**206,551**	**-**	**1,112,900**	**1,112,900**
	FUND REVENUES (UNDER) EXPENDITURES	**(261,585)**	**(404,950)**	**(404,950)**			**(661,200)**	**(661,200)**
	BEGINNING BALANCE			**1,509,842**			**1,137,721**	**1,137,721**
	PROJECTED ENDING FUND BALANCE			**1,104,892**			**476,521**	**476,521**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	INFRASTRUCTURE SURTAX FUND-102							
REVENUES								
102.3300.312.6001	Infrastructure Surtax / Sarasota	604,404	560,000	560,000	-	-	616,818	616,818
	Taxes	**604,404**	**560,000**	**560,000**	**-**	**-**	**616,818**	**616,818**
102.3300.361.1000	Interest On Investments	7,410	5,600	5,600	-	-	7,410	7,410
102.3300.361.1001	Gain Loss On Sale Of Investments	5,226	-	-	-	-	-	-
	Miscellaneous	**12,636**	**5,600**	**5,600**	**-**	**-**	**7,410**	**7,410**
GRAND TOTAL REVENUES		**617,040**	**565,600**	**565,600**	**-**	**-**	**624,228**	**624,228**
EXPENDITURES								
102.3400.513.3115	Prof Services / Investment Expense	1,000	805	805	222	-	2,500	2,500
102.3400.572.6304	Recreation-Tennis Resurfacing						30,000	30,000
102.3400.572.6305	Recreation-Tennis Fencing						7,000	7,000
102.3400.522.6401	Publ Safe- Ambulance						315,000	315,000
102.3400.519.6203	Publ Facility - Floor Covering	-	15,000	15,000	-	15,000	-	15,000
102.3400.519.6204	Publ Facility - Roof Repairs	-	150,000	150,000	-	150,000	-	150,000
102.3400.519.6205	Publ Facility - Hvac Upgrade/Repl	-	-	-	-	-	80,000	80,000
102.3400.519.6404	Pub Fac-Server Replacement	53,251	1,656	1,656	-	-	-	-
102.3400.519.6405	Publ Facility - Telephone System	77,124	7,875	7,875	4,337	-	-	-
102.3400.519.6406	Publ Facility-Cisco Network Switch	23,431	1,569	1,569	-	-	-	-
102.3400.521.6202	Publ Fac-Generator Replacement - P.D	43,820	11,180	11,180	-	-	-	-
102.3400.521.6203	Publ Fac-Police Bldg Structure	-	20,000	20,000	-	20,000	-	20,000
102.3400.521.6204	Publ Fac-Police - Roof Replacement	-	-	-	-	-	35,000	35,000
102.3400.521.6401	Publ Safe-Police Patrol Vehicles	-	-	-	-	-	100,000	100,000
102.3400.521.6403	Publ Safe-Police Radio Equipment	99,000	5,000	5,000	-	5,000	-	5,000
102.3400.521.6404	Publ Safe-Radio Enhancements	-	-	-	-	-	25,000	25,000
102.3400.522.6202	Publ Fac-South Fire Condition Assess	22,470	2,530	2,530	2,530	-	-	-
102.3400.522.6203	Publ Fac-Fire Station Floor Covering	6,828	-	-	-	-	-	-
102.3400.522.6205	Publ Fac-North Fire Reloc A/C Condens	-	15,000	15,000	-	15,000	-	15,000
102.3400.522.6206	Publ Fac-Duct Work Replacement - Fire	-	60,000	60,000	-	60,000	-	60,000
102.3400.522.6208	Publ Fac-Fire-Front Ramp Replacement	-	-	-	-	-	10,000	10,000
102.3400.522.6403	Publ Safe-Fire-Scba Cylinders	179,868	-	-	-	-	-	-
102.3400.522.6404	Publ Safe-Fire-Defirillators	-	80,001	80,001	76,653	3,348	-	3,348
	Operating and Capital Outlay	**506,792**	**370,616**	**370,616**	**83,742**	**268,348**	**604,500**	**872,848**
102.3400.572.9305	If Transfer / Canal Fund	-	200,000	200,000	200,000		-	-
102.3400.572.9306	If Transfer / Parks & Rec Fund	-	960,000	960,000	960,000	-	300,000	300,000
	Transfers	**-**	**1,160,000**	**1,160,000**	**1,160,000**	**-**	**300,000**	**300,000**
GRAND TOTAL FUND EXPENDITURES		**506,792**	**1,530,616**	**1,530,616**	**1,243,742**	**268,348**	**904,500**	**1,172,848**
	FUND REVENUES (UNDER) EXPENDITURES	**110,248**	**(965,016)**	**(965,016)**			**(280,272)**	**(548,620)**
	BEGINNING BALANCE			**1,462,051**			**514,978**	**783,326**
	PROJECTED ENDING FUND BALANCE			**497,035**			**234,706**	**234,706**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	TOURIST DEVELOPMENT TAX FUND-104							
REVENUES								
104.3700.312.1201	Tourist Development Tax / Sarasota	329,768	320,000	320,000	-	-	335,000	335,000
104.3700.312.1202	Tourist Development Tax / Manatee	265,973	251,000	251,000	-	-	280,000	280,000
104.3700.312.1203	TDT Tax-Maintenance	65,954	64,000	64,000	-	-	70,000	70,000
	Taxes	**661,695**	**635,000**	**635,000**	**-**	**-**	**685,000**	**685,000**
104.3700.361.1000	Interest On Investments	522	6,680	6,680			600	600
104.3700.361.1001	Gain Loss On Sale Of Investments	4,404	-	-	-	-	-	-
	Miscellaneous	**4,926**	**6,680**	**6,680**	**-**	**-**	**600**	**600**
GRAND TOTAL REVENUES		**666,621**	**641,680**	**641,680**	**-**	**-**	**685,600**	**685,600**
EXPENDITURES								
104.3700.513.3115	Prof Services / Investment Expense	94	1,225	1,225	-	-	200	200
	OPERATING	**94**	**1,225**	**1,225**	**-**	**-**	**200**	**200**
104.3700.581.1303	If Transfer / Beach Fund-Maint Reimb	**65,954**	**40,000**	**40,000**	-		70,000	70,000
104.3700.581.0202	If Transfer / Go Beach Bond Fund	-	-	-	-		-	-
104.3700.581.0303	If Transfer / Cap Proj - Beach	2,250,000	500,000	500,000	-	-	500,000	500,000
	Transfers	**2,315,954**	**540,000**	**540,000**	**-**	**-**	**570,000**	**570,000**
GRAND TOTAL FUND EXPENDITURES		**2,316,048**	**541,225**	**541,225**	**-**	**-**	**570,200**	**570,200**
	FUND REVENUES OVER EXPENDITURES	**(1,649,427)**	**100,455**	**100,455**			**115,400**	**115,400**
	BEGINNING BALANCE			**427,891**			**528,346**	**528,346**
	PROJECTED ENDING FUND BALANCE			**528,346**			**643,746**	**643,746**
	TREE REPLACEMENT FUND-108							
REVENUES								
108.4400.361.1000	Interest On Investments	228	160	160	-	-	300	300
108.4400.361.1001	Gain Loss On Sale Of Investments	173	-	-	-	-	-	-
108.4400.369.9008	Misc Rev / Tree Replacement (98.06)	-	2,000	2,000	-	-	2,000	2,000
	Interest & Miscellaneous	**401**	**2,160**	**2,160**	**-**	**-**	**2,300**	**2,300**
GRAND TOTAL REVENUES		**401**	**2,160**	**2,160**	**-**	**-**	**2,300**	**2,300**
EXPENDITURES								
108.4400.513.3115	Prof Services / Investment Expense	31	30	30	-	-	50	50
108.4400.572.4602	R/M Grounds / Tree Replacement	-	5,000	5,000	-	-	5,000	5,000
	Miscellaneous & Transfers	**31**	**5,030**	**5,030**	**-**	**-**	**5,050**	**5,050**
GRAND TOTAL FUND EXPENDITURES		**31**	**5,030**	**5,030**	**-**	**-**	**5,050**	**5,050**
	FUND REVENUES OVER EXPENDITURES	**370**	**(2,870)**	**(2,870)**			**(2,750)**	**(2,750)**
	BEGINNING BALANCE			**43,485**			**40,615**	**40,615**
	PROJECTED ENDING FUND BALANCE			**40,615**			**37,865**	**37,865**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	POLICE TRAINING FUND-110							
REVENUES								
110.6200.351.3001	Fines / Police Education / Sarasota	515	660	660	-		500	500
110.6200.351.3002	Fines / Police Education / Manatee	150	115	115	-	-	150	150
	Fines	**665**	**775**	**775**	**-**	**-**	**650**	**650**
110.6200.361.1000	Interest On Investment	289	220	220			300	300
110.6200.361.1001	Gain (Loss) On Sale Of Investments	237	-	-	-	-	-	-
	Interest & Miscellaneous	**526**	**220**	**220**	**-**	**-**	**300**	**300**
GRAND TOTAL REVENUES		**1,191**	**995**	**995**	**-**	**-**	**950**	**950**
EXPENDITURES								
110.6200.513.3115	Prof Services / Investment Expense	41	45	45	-	-	100	100
110.6200.521.4001	Travel/Conf/Training	14,543	15,000	15,000	4,142	-	15,000	15,000
	Miscellaneous & Transfers	**14,584**	**15,045**	**15,045**	**4,142**	**-**	**15,100**	**15,100**
GRAND TOTAL FUND EXPENDITURES		**14,584**	**15,045**	**15,045**	**4,142**	**-**	**15,100**	**15,100**
	FUND REVENUES OVER EXPENDITURES	**(13,393)**	**(14,050)**	**(14,050)**			**(14,150)**	**(14,150)**
	BEGINNING BALANCE			**50,955**			**36,905**	**36,905**
	PROJECTED ENDING FUND BALANCE			**36,905**			**22,755**	**22,755**
	LAW ENFORCEMENT TRUST FUND-111							
REVENUES								
111.6400.351.2001	Confiscations And Forfeitures	-	-	-	-		-	-
111.6400.361.1000	Interest On Investment	950	660	660	-		1,000	1,000
111.6400.361.1001	Gain (Loss) On Sale Of Investments	719	-	-	-		-	-
	Interest & Miscellaneous	**1,669**	**660**	**660**	**-**	**-**	**1,000**	**1,000**
GRAND TOTAL REVENUES		**1,669**	**660**	**660**	**-**	**-**	**1,000**	**1,000**
EXPENDITURES								
111.6400.513.3115	Prof Services / Investment Expense	130	120	120	106		385	385
111.6400.521.3104	Prof Service / Other	-	-	-	-		-	-
111.6400.521.4001	Travel/Conf/Training	-	-	-	-	-	-	-
	Miscellaneous & Transfers	**130**	**120**	**120**	**106**	**-**	**385**	**385**
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		**130**	**50,120**	**50,120**	**106**	**-**	**385**	**385**
	FUND REVENUES OVER EXPENDITURES	**1,539**	**(49,460)**	**(49,460)**			**615**	**615**
	BEGINNING BALANCE			**180,864**			**131,404**	**131,404**
	PROJECTED ENDING FUND BALANCE			**131,404**			**132,019**	**132,019**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	TENNIS CENTER FUND 112							
TENNIS CENTER	**Revenues**							
112.2800.347.2101	Tennis Ctr / Yearly-Family/Res	63,872	64,000	64,000			60,000	60,000
112.2800.347.2103	Tennis Ctr / Yearly-Single/Res	115,959	111,520	111,520			116,530	116,530
112.2800.347.2105	Tennis Ctr / Script Cards	28,589	28,000	28,000			36,000	36,000
112.2800.347.2106	Tennis Ctr / Walk-On Play	25,228	24,500	24,500			26,000	26,000
112.2800.347.2107	Tennis Ctr / Lessons	170,289	169,500	169,500			159,264	159,264
112.2800.347.2108	Tennis Ctr / Tournament/Spec Events	19,846	20,000	20,000			15,000	15,000
112.2800.366.9004	Contribution Private Organization	-	-	-			-	-
112.2800.369.9001	Misc Rev / Tennis Work Comp	-	-	-			-	-
112.2800.369.9101	Misc Rev / Tennis Ctr Vend Machine	5,114	5,000	5,000			4,000	4,000
112.2800.369.9102	Misc Rev / Tennis Ctr Merch Sales	145,980	150,000	150,000			144,799	144,799
112.2800.369.9103	Misc Rev / Tennis Ctr Miscellaneous	309	300	300	-	-	300	300
	Sales	**575,186**	**572,820**	**572,820**	**-**	**-**	**561,893**	**561,893**
TENNIS CENTER	**Expenditures**							
112.2800.572.1201	Wages / Regular	176,539	171,000	171,000	166,635		182,782	182,782
112.2800.572.1206	Wages / Holiday	3,912	3,912	3,912	245		4,019	4,019
112.2800.572.1210	Wages / Supplemental - Lessons-Clinics	121,828	112,000	112,000	118,039		111,487	111,487
112.2800.572.2101	Fica Taxes	23,175	22,000	22,000	21,580		22,819	22,819
112.2800.572.2201	Pension	25,898	27,529	27,529	27,529		26,807	26,807
112.2800.572.2203	Town Contrib Salary Savings / 401-K	4,073	4,200	4,200	4,054		5,603	5,603
112.2800.572.2204	Town Contrib Def Comp / Icma 401-A	15,234	16,500	16,500	15,073		16,005	16,005
112.2800.572.2301	Insurance / Medical	17,996	19,963	19,963	18,981		20,934	20,934
112.2800.572.2302	Insurance / Disability	376	425	425	518		554	554
112.2800.572.2304	Insurance / Life	237	261	261	473		421	421
112.2800.572.2401	Workers Compensation	3,092	4,917	4,917	2,943	-	6,043	6,043
	PERSONNEL SERVICES	**392,360**	**382,707**	**382,707**	**376,070**	**-**	**397,474**	**397,474**
112.2800.572.4101	Communications	1,412	1,000	1,000	1,502		1,900	1,900
112.2800.572.4201	Postage And Freight	208	50	50	70		208	208
112.2800.572.4301	Electricity	3,248	3,600	3,600	2,161		3,248	3,248
112.2800.572.4302	Water	13,217	13,000	13,000	8,999		13,000	13,000
112.2800.572.4305	Gas	335	335	335	323		335	335
112.2800.572.4502	Insurance / Property	1,604	1,700	1,700	2,165		2,000	2,000
112.2800.572.4601	R/M Buildings	6,409	4,000	4,000	9,815		10,000	10,000
112.2800.572.4602	R/M Grounds	6,571	6,000	6,000	11,182		10,000	10,000
112.2800.572.4605	R/M Other Equipment	4,800	500	500	774		1,000	1,000
112.2800.572.4701	Printing & Forms	830	800	800	996		830	830
112.2800.572.4801	Costs / Promotion	1,749	2,000	2,000	1,006		1,749	1,749
112.2800.572.4901	Licenses and Taxes	-	800	800	392		400	400
112.2800.572.4902	Miscellaneous	-	100	100	136		-	-
112.2800.572.4903	Advertising	-	-	-	-		-	-

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
112.2800.572.4910	Visa/Mastercard Fees	19,558	18,000	18,000	14,389		18,000	18,000
112.2800.572.4920	Costs / Vending Machines	3,041	2,000	2,000	2,459		3,041	3,041
112.2800.572.4921	Costs / Merchandise	101,069	90,000	90,000	87,901		86,879	86,879
112.2800.572.4922	Costs / Special Events	6,168	7,000	7,000	5,112		6,168	6,168
112.2800.572.4924	Cost Of Lessons-Contractor	914	-	-	1,231		-	-
112.2800.572.5101	Office Supplies	637	400	400	416		637	637
112.2800.572.5202	Cleaning And Sanitation Supplies	107	100	100	-		107	107
112.2800.572.5208	Misc Operating Supplies	517	250	250	(294)		517	517
112.2800.572.5210	Small Tools And Minor Equipment	2,119	2,500	2,500	2,070		3,100	3,100
112.2800.572.5401	Bks/Publications/Subscrip/Memb Dues	518	600	600	530	-	600	600
	OPERATING EXPENSES	**175,031**	**154,735**	**154,735**	**153,336**	**-**	**163,719**	**163,719**
112.2800.572.9911	Tennis Capital Reserve	-	-	-	-	-	-	-
112.2800.572.6301	Tennis - Improvements	-	35,000	35,000	-	-	-	-
	CAPITAL OUTLAY	**-**	**35,000**	**35,000**	**-**	**-**	**-**	**-**
	TOTAL TENNIS CENTER	**567,391**	**572,442**	**572,442**	**529,406**	**-**	**561,193**	**561,193**
	Tennis Center Revenue over Expenditure	**7,795**	**378**	**378**			**700**	**700**
	BEGINNING BALANCE			**60,134**			**60,512**	**60,512**
	PROJECTED ENDING FUND BALANCE			**60,512**			**61,212**	**61,212**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	GMD UNDERGROUNDING UTIL ASSESSMENT FUND							
REVENUES								
134.4000.325.1001	Assessments / Sarasota County	-	-	-	-		1,031,893	1,031,893
134.4000.325.1002	Assessments / Manatee County	-	-	-	-	-	615,609	615,609
	Assessment Revenue	-	-	-	-	-	1,647,502	1,647,502
134.4000.361.1000	Interest on Investments						2,000	2,000
134.4000.361.1001	Gain (Loss) on Sale of Investments	-	-	-	-	-	-	-
	Interest & Miscellaneous	**-**	**-**	**-**	**-**	**-**	**2,000**	**2,000**
GRAND TOTAL REVENUES		**-**	**-**	**-**	**-**	**-**	**1,649,502**	**1,649,502**
EXPENDITURES								
134.4000.513.3115	Investment Expense	-	-	-	-		500	500
134.4000.521.3104	Professional Services	-	-	-	-		44,112	44,112
	Total Investment Income	**-**	**-**	**-**	**-**	**-**	**44,612**	**44,612**
134.4000.581.0234	IF Transfer / GMD Underground Debt	-	-	-	-	-	-	-
134.4000.581.0304	IF Transfer / GMD Underground Cap	-	-	-	-	-	-	-
	Total Transfers Out	**-**	**-**	**-**	**-**	**-**	**-**	**-**
GRAND TOTAL FUND EXPENDITURES		**-**	**-**	**-**	**-**	**-**	**44,612**	**44,612**
	FUND REVENUES OVER EXPENDITURES	**-**	**-**	**-**			**1,604,890**	**1,604,890**
	BEGINNING BALANCE			**-**			**-**	**-**
	PROJECTED ENDING FUND BALANCE			**-**			**1,604,890**	**1,604,890**

Account Number	Description	Actual Amount Year 2013	Actual Amount Year 2014	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Recommend Budget 2016-17	Budget Variance $	Budget Variance %
	G.O. BEACH NOURISHMENT BOND FUND-202								
REVENUES									
202.3800.311.1001	Taxes / Sarasota Dist A 2015 Bonds	-	-	1,753,798	1,801,980	1,801,980	1,739,627	(62,353)	(3.5%)
202.3800.311.1002	Taxes / Manatee Dist A 2015 Bonds	-	-	635,108	662,594	662,594	648,800	(13,794)	(2.1%)
202.3800.311.1003	Taxes / Sarasota Dist B 2015 Bonds	-	-	291,027	293,860	293,860	285,705	(8,155)	(2.8%)
202.3800.311.1004	Taxes / Manatee Dist B 2015 Bonds	-	-	123,631	128,641	128,641	125,868	(2,773)	(2.2%)
	Taxes	**-**	**-**	**2,803,564**	**2,887,075**	**2,887,075**	**2,800,000**	**(87,075)**	**(3.0%)**
202.3800.361.1000	Interest On Investments	-	-	13,334	6,300	6,300	15,000	8,700	138.1%
202.3800.361.1001	Gain (Loss) On Sale Of Investements	-	-	6,974	-	-	-	-	0.0%
202.3800.369.9003	Misc Rev / Other	-	-	-	-	-	-	-	0.0%
202.3800.381.0103	If Transfer / Beach Dist A Fund	-	-	103,073	-	-	-	-	0.0%
202.3800.381.0107	If Transfer / Beach Dist B Fund	-	-	1,457	-	-	-	-	0.0%
	misc and transfers	**-**	**-**	**124,838**	**6,300**	**6,300**	**15,000**	**8,700**	**138.1%**
GRAND TOTAL REVENUES AND TRANSFERS		**-**	**-**	**2,928,402**	**2,893,375**	**2,893,375**	**2,815,000**	**(78,375)**	**135.1%**
EXPENDITURES									
202.3800.513.3115	Prof Services /Investment Exp	-	-	1,580	2,000	2,000	3,600	1,600	80.0%
202.3800.519.4902	Miscellaneous	-	-	350	350	350	350	-	0.0%
	Operating Expense	**-**	**-**	**1,930**	**2,350**	**2,350**	**3,950**	**1,600**	**68.1%**
DEBT SERVICE									
202.3800.582.7101	Redemption Ltd/ Princ. 2015 Bonds	-	-	-	2,345,000	-	2,612,893	267,893	11.4%
202.3800.582.7201	Redemption Ltd/Interest 2015 Bonds	-	-	-	187,462	-	187,107	(355)	(0.2%)
202.3800.581.9303	Transfer to Beach Capital Fund	-	-	-	2,756,480	2,756,480	2,887,075	130,595	4.7%
	Debt Service and Transfers	**-**	**-**	**-**	**5,288,942**	**2,756,480**	**5,687,075**	**398,133**	**16.0%**
GRAND TOTAL FUND EXPENDITURES		**-**	**-**	**1,930**	**5,291,292**	**2,758,830**	**5,691,025**	**399,733**	**7.6%**
	FUND REVENUES OVER EXPENDITURES				**(2,397,917)**	**134,545**	**(2,876,025)**		
	BEGINNING BALANCE				**2,926,564**	**2,926,565**	**3,061,110**		
	PROJECTED ENDING FUND BALANCE				**528,647**	**3,061,110**	**185,085**		
	G.O. FACILITIES BOND FUND-203								
REVENUES									
203.3900.311.1001	Ad Valorem Taxes / Sarasota	179,338	185,080	207,690	206,847	206,847	205,183	(1,664)	(0.8%)
203.3900.311.1002	Ad Valorem Taxes / Manatee	69,548	70,190	80,405	81,806	81,806	82,720	914	1.1%
	Taxes	**248,886**	**255,270**	**288,095**	**288,653**	**288,653**	**287,903**	**(750)**	**(0.3%)**
203.3900.361.1000	Interest On Investments	1,769	1,315	1,307	640	640	1,307	667	104.2%
203.3900.361.1001	Gain Loss On Sale Of Investments	(907)	142	661	-	-	-	-	0.0%
203.3900.361.3201	Interest / Sarasota Tax Collector	14	-	9	-	-	-	-	0.0%
203.3900.381.0304	If Transfer / Facilities Cap Proj Fund	-	3,702	-	-	-	-	-	0.0%
	Interest & Miscellaneous	**876**	**5,159**	**1,977**	**640**	**640**	**1,307**	**667**	**104.2%**
GRAND TOTAL REVENUES		**249,762**	**260,429**	**290,072**	**289,293**	**289,293**	**289,210**	**(83)**	**(0.0%)**
203.3900.513.3115	Prof Services / Investment Exp	-	131	155	150	150	410	260	173.3%
203.3900.582.7101	Redemption Of Ltd / Principal	245,000	255,000	-	265,000	265,000	270,000	5,000	1.9%
203.3900.582.7201	Redemption Of Ltd / Interest	40,145	34,829	14,648	23,653	23,653	14,973	(8,680)	(36.7%)
GRAND TOTAL FUND EXPENDITURES		**285,145**	**289,960**	**14,803**	**288,803**	**288,803**	**285,383**	**(3,420)**	**(1.2%)**
	FUND REVENUES (UNDER) EXPENDITURES				**490**	**490**	**3,827**		
	BEGINNING BALANCE				**281,712**	**281,712**	**282,202**		
	PROJECTED ENDING FUND BALANCE				**282,202**	**282,202**	**286,029**		

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	CAPITAL PROJECTS STREETS-FUND 301							
REVENUES								
301.4200.361.1000	Interest On Investments	1,738	1,560	1,560			1,700	1,700
301.4200.361.1001	Gain Loss On Sale Of Investments	1,363	-	-			-	-
301.4200.381.0004	If Transfer / Road And Bridge	-	100,000	100,000			450,000	450,000
GRAND TOTAL REVENUES AND TRANSFERS		**3,101**	**101,560**	**101,560**	**-**	**-**	**451,700**	**451,700**
301.4200.541.6501	Streets, Vill. Drainage / Sidewalk	-	35,000	35,000	2,700	32,300	-	32,300
301.4200.541.6502	Drainage Improvements	17,815	57,185	57,185	11,865	45,320	-	45,320
301.4200.541.6503	GMD Corridor Plan	-	-	-	-	-	50,000	50,000
301.4200.541.6504	Street Project	5,274	307,585	307,585	-	307,585	-	307,585
301.4200.541.6505	Sidewalk/Westside Of GMD	-	-	-	-	-	300,000	300,000
301.4200.541.6508	Stormwater Eval/Repair	-	-	-	-	-	70,000	70,000
301.4200.541.6510	Traffic Signal Repair	8,165	6,835	6,835	-	6,835	-	6,835
301.4200.541.6511	Street Lighting	-	818	818	-	818	-	818
	Capital Projects	**31,254**	**407,423**	**407,423**	**14,565**	**392,858**	**420,000**	**812,858**
301.4200.513.3115	Prof Services / Investment Expense	242	300	300	184	116	750	866
301.4200.581.0101	IF Transfer/Road And Bridge	-	-	-	-	-	-	-
	Transfers and Miscellaneous	**242**	**300**	**300**	**184**	**116**	**750**	**866**
GRAND TOTAL FUND EXPENDITURES		**31,496**	**407,723**	**407,723**	**14,749**	**392,974**	**420,750**	**813,724**
	FUND REVENUES (UNDER) EXPENDITURES	**(28,395)**	**(306,163)**	**(306,163)**			**30,950**	**(362,024)**
	BEGINNING BALANCE			**313,260**			**7,097**	**400,071**
	PROJECTED ENDING FUND BALANCE			**7,097**			**38,047**	**38,047**
	CAPITAL PROJECTS LAND ACQ-FUND 302							
REVENUES								
302.3500.361.1000	Interest On Investments	12,076	5,700	5,700			20,000	20,000
302.3500.361.1001	Gain Loss On Sale Of Investments	8,626	-	-			-	-
302.3500.369.9008	Land Acquisition Fees	2,208,837	150,000	150,000			50,000	50,000
	Interest & Miscellaneous	**2,229,539**	**155,700**	**155,700**	**-**	**-**	**70,000**	**70,000**
GRAND TOTAL REVENUES AND TRANSFERS		**2,229,539**	**155,700**	**155,700**	**-**	**-**	**70,000**	**70,000**
302.3500.513.3115	Prof Services / Investment Expense	1,481	830	830	1,570	(740)	3,500	2,760
302.3500.537.6105	Capital Outlay / Two Huts	5,050	-	-	-	-	-	-
302.3500.537.6106	Land Purchase / 594 Bay Isles Rd	4,324	-	-	-	-	-	-
302.3500.537.6107	Town Center Overlay (594 Bay Isles)	-	60,000	60,000	11,036	-	-	-
302.3500.537.6301	Cultural Center Site Development	-	-	-	-	-	200,000	200,000
GRAND TOTAL FUND EXPENDITURES/TRANSFERS		**10,855**	**60,830**	**60,830**	**12,606**	**(740)**	**203,500**	**202,760**
	FUND REVENUES OVER EXPENDITURES	**2,218,684**	**94,870**	**94,870**			**(133,500)**	**(132,760)**
	BEGINNING BALANCE			**2,681,519**			**2,834,389**	**2,833,649**
	PROJECTED ENDING FUND BALANCE			**2,776,389**			**2,700,889**	**2,700,889**
	CAPITAL PROJECTS BEACH-FUND 303							

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
REVENUES								
303.4600.331.5001	Fed Grants / FEMA	-	-	-			-	-
303.4600.334.3901	St Grant / Beach Project	-	3,323,615	3,323,615			1,449,284	1,449,284
303.4600.334.3902	St Grant / 14ME2-Beach Nourishment	599,142	-	-			1,324,585	1,324,585
303.4600.334.3903	St Grant / 14ME3-Inlet Management	128,283	-	-			-	-
303.4600.334.3301	St Grant Beach Project	-	-	-	-	-	-	-
	Intergovernmental	**727,425**	**3,323,615**	**3,323,615**	**-**	**-**	**2,773,869**	**2,773,869**
303.4600.384.0001	Proceeds From 2015 Bond Sale	-	12,923,520	12,923,520			-	-
303.4600.361.1000	Interest On Investments	24,604	20,100	20,100			15,000	15,000
303.4600.361.1001	Gain Loss On Sale Of Investments	15,687	-	-			-	-
303.4600.381.0102	If Transfer / Infrastructure Surtax	-	-	-			-	-
303.4600.381.0104	If Transfer / Tourist Dev Tax	2,315,954	540,000	540,000			570,000	570,000
303.4600.381.0202	IF Transfer / Beach Bond Fund 202	-	2,756,480	2,756,480	-	-	2,887,075	2,887,075
	Interest, Miscellaneous & Transfers	**2,356,245**	**16,240,100**	**16,240,100**	**-**	**-**	**3,472,075**	**3,472,075**
	GRAND TOTAL REVENUES AND TRANSFERS	**3,083,670**	**19,563,715**	**19,563,715**	**-**	**-**	**6,245,944**	**6,245,944**
EXPENDITURES								
303.4600.513.3115	Prof Services / Investment Expense	3,581	5,000	5,000	2,124	-	5,000	5,000
303.4600.519.1200	Personnel Services-Wages	46,941	50,752	50,752	-	-	50,752	50,752
303.4600.519.3104	Prof Srvcs / Other - Beach	-	3,000	3,000	1,165	-	3,000	3,000
303.4600.519.3114	Revise Beach Districts Ordinance	8,360	62,285	62,285	3,336	-	-	-
303.4600.519.4001	Travel/Conf/Training-Beach	2,872	2,000	2,000	2,923	-	3,244	3,244
303.4600.519.4600	Grounds/Equp Maintenance-Beach	-	5,000	5,000	2,019	-	5,000	5,000
303.4600.519.4624	Beach Groin Maint-Sarasota	-	-	-	-	-	-	-
303.4600.519.5401	Beach Watch Membership	6,000	6,000	6,000	6,500	-	6,500	6,500
	Operating	**67,754**	**134,037**	**134,037**	**18,067**	**-**	**73,496**	**73,496**
303.4600.519.6403	Beach - Other Equipment	-	-	-	-	-	12,000	12,000
303.4600.519.6510	High Erosion Area Sand Placement	242,050	12,265,143	12,265,143	10,343,763	1,921,380	-	1,921,380
303.4600.519.6511	Bch Monitor Annual Post Constr Surv	74,421	238,979	238,979	14,920	224,059	-	224,059
303.4600.519.6512	Beach Consulting	916	157,040	157,040	-	157,040	-	157,040
303.4600.519.6518	Beach Project Planning And Design	-	-	-	-	-	-	-
303.4600.519.6520	Longboat Pass Inlet Mgmt	-	4,500,000	4,500,000	1,375,785	3,124,215	1,750,165	4,874,380
303.4600.519.6521	Bch Plan / Design Consult-Sand Srch	7,446	300,048	300,048	-	300,048	49,952	350,000
303.4600.519.6522	Beach Management Plan Update	-	-	-	-	-	-	-
303.4600.519.6523	Groin Monitor/Maint	-	33,000	33,000	-	33,000	-	33,000
303.4600.519.6525	Beach-Monitor Protected Species	105,828	310,432	310,432	194,397	116,035	120,000	236,035
303.4600.519.6526	North End Structures	2,489,039	125,611	125,611	83,357	14,022	-	14,022
303.4600.519.6527	Cost Of Bond Issuance	-	-	-	66,559	-	-	-
303.4600.519.6532	Beach Tilling	8,006	40,000	40,000	11,506	28,494	21,506	50,000
303.4600.519.6534	Beach Other - Legal Expense	-	-	-	8,016	-	-	-
303.4600.519.6535	Beach - Litigation Defense	-	15,769	15,769	-	-	-	-
303.4600.519.6540	New Pass - Coastal Engineering	71,966	-	-	-	-	-	-
303.4600.519.6542	Bch - Artificial Reef Monitoring	-	200,000	200,000	-	85,000	-	85,000

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
303.4600.519.6543	Beach-South End Interim Truck Haul	91,270	1,408,730	1,408,730	25,356	1,383,374	906,626	2,290,000
303.4600.519.6550	North End Structural Stabilization	55	4,945	4,945	-	-	-	-
303.4600.519.6551	New Pass Jetty Extension	-	-	-	-	-	250,000	250,000
303.4600.519.6552	New Pass Dredging	-	4,300,000	4,300,000	-	-	-	-
303.4600.519.6553	Army Corp Shore Prot Assessment	-	-	-	-	-	1,500,000	1,500,000
303.4600.519.9901	Contingency	-	200,000	200,000	-	-	200,000	200,000
	Capital Outlay	**3,090,997**	**24,099,697**	**24,099,697**	**12,123,660**	**7,386,666**	**4,810,249**	**12,196,915**
303.4600.581.0306	Transfer to Park & rec Fund	-	-	-	-	-	350,000	350,000
	Other Uses	**-**	**-**	**-**	**-**	**-**	**350,000**	**350,000**
GRAND TOTAL FUND EXPENDITURES/TRANSFERS		**3,158,751**	**24,233,734**	**24,233,734**	**12,141,726**	**7,386,666**	**5,233,745**	**12,620,411**
	FUND REVENUES (UNDER) EXPENDITURES	**(75,081)**	**(4,670,019)**	**(4,670,019)**			**1,012,199**	**(6,374,467)**
	BEGINNING BALANCE			**4,691,484**				**6,923,212**
	PROJECTED ENDING FUND BALANCE			**21,465**				**548,745**
	CAPITAL PROJECTS CANAL DREDGING-FUND 305							
REVENUES								
305.4500.361.1000	Interest On Investments	2,167	1,500	1,500			5,620	5,620
305.4500.361.1001	Gain Loss On Sale Of Investments	1,640	-	-			-	-
305.4500.381.0102	If Transfer / Infrastructure Surtax	-	200,000	200,000			-	-
	GRAND TOTAL REVENUES AND TRANSFERS	**3,807**	**201,500**	**201,500**	**-**	**-**	**5,620**	**5,620**
EXPENDITURES								
305.4500.513.3115	Prof Services / Investment Expense	297	280	280	296	-	1,300	1,300
305.4500.519.6552	Canal Dredging Feasibility	72	99,928	99,928	70,381	29,547	160,000	189,547
305.4500.519.6555	Future Canal Dredging	-	500,000	500,000	-	-	350,000	350,000
GRAND TOTAL FUND EXPENDITURES		**369**	**600,208**	**600,208**	**70,677**	**29,547**	**511,300**	**540,847**
	FUND REVENUES OVER EXPENDITURES	**3,438**	**(398,708)**	**(398,708)**			**(505,680)**	**(535,227)**
	BEGINNING BALANCE			**413,342**			**514,634**	**544,181**
	PROJECTED ENDING FUND BALANCE			**14,634**			**8,954**	**8,954**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	CAPITAL PROJECTS PARKS AND RECREATION FUND 306							
REVENUES								
306.5000.334.3914	WCIND Matching Grant	-	50,000	50,000			446,839	446,839
306.5000.337.7001	Sarasota County Contribution	-	2,000,000	2,000,000			2,000,000	2,000,000
306.5000.361.1000	Interest On Investments	524	600	600			600	600
306.5000.361.1001	Gain Loss On Sale Of Investments	347	-	-			-	-
306.5000.366.9005	Contribution / Garden Club of LBK	6,136	-	-			-	-
306.5000.366.9006	Contribution / Kiwanis Club of LBK	6,135	-	-			-	-
306.5000.366.9007	Contribution-Rotary Club (Dog Park)	-	-	-	-	-	10,000	**10,000**
	Grants, Interest and Miscellaneous	**13,142**	**2,050,600**	**2,050,600**	**-**	**-**	**2,457,439**	**2,457,439**
306.5000.381.0102	IF Transfer / Infrastructure Surtax	-	960,000	960,000			300,000	300,000
306.5000.381.0303	IF Transfer / Beach Capital	-	-	-	-	-	350,000	350,000
	Transfers	**-**	**960,000**	**960,000**	**-**	**-**	**650,000**	**650,000**
GRAND TOTAL REVENUES AND TRANSFERS		**13,142**	**3,010,600**	**3,010,600**	**-**	**-**	**3,107,439**	**3,107,439**
306.5000.513.3115	Prof Services / Investment Expense	80	120	120	553	-	550	550
306.5000.572.6500	Recreation Center Improvements	19,898	11,473	11,473	-	-	-	-
306.5000.572.6501	Recreation Ctr Improv Other Than Bldg	80	10,000	10,000	-	10,000	-	10,000
306.5000.572.6502	Bayfront Park Development	53,713	3,038,125	3,038,125	255,362	2,782,763	1,030,507	3,813,270
306.5000.572.6503	Bayfront Park Garden Club Trees	-	6,136	6,136	-	6,136	-	6,136
306.5000.572.6504	Bayfront Park Kiwanis Club Playground	-	6,135	6,135	-	6,135	-	6,135
306.5000.572.6520	Contribution / Garden Club	44,350	-	-	-	-	-	-
GRAND TOTAL FUND EXPENDITURES		**118,121**	**3,071,989**	**3,071,989**	**255,915**	**2,805,034**	**1,031,057**	**3,836,091**
	FUND REVENUES (UNDER) EXPENDITURES	**(104,979)**	**(61,389)**	**(61,389)**			**2,076,382**	**(728,652)**
	BEGINNING BALANCE			**55,831**			**(2,055,558)**	**749,476**
	PROJECTED ENDING FUND BALANCE			**(5,558)**			**20,824**	**20,824**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
REVENUES	**GMD UNDERGROUND UTILITIES - 304**							
304.4700.325.1000	GMD-Prepaid Assessments	-	-	5,000,000			-	-
304.4700.361.1000	GMD-Interest On Investments	-	-	-			-	-
304.4700.381.0204	IF Transfer / GMD Util Undrgrd Debt	-	-	-			-	-
304.4700.384.0001	GMD-Revenue Bond Proceeds	-	-	20,250,000			-	20,250,000
GRAND TOTAL REVENUES AND TRANSFERS		**-**	**-**	**25,250,000**	**-**	**-**	**-**	**20,250,000**
304.4700.531.6301	UC/GMD-Project Mgmt/Admn Support	-	-	602,187	125,251	1,391,087	-	1,391,087
304.4700.531.6302	UC/GMD-Surveying (All Phases)	-	-	657,128	77	-	-	-
304.4700.531.6303	UC/GMD-Engineering	-	-	680,461	-	-	-	-
304.4700.531.6304	UC/GMD-Legal Counsel	-	-	207,645	138,663	-	-	-
304.4700.531.6305	UC/GMD-Bond Closing Costs	-	-	780,000	-	780,000	-	780,000
304.4700.531.6306	Investment Expense			-	1,393	-	5,000	5,000
304.4700.531.6307	UC/GMD-Interfund Interest Expense	-	-	10,000	-	10,000	-	10,000
304.4700.531.6315	UC/GMD-Utility Conversion	-	-	13,733,922	-	12,598,193	-	12,598,193
304.4700.531.6320	GMD-Street Lights	-	-	2,131,994	-	4,000,000	-	4,000,000
304.4700.531.6325	GMD-Fiber Optic	-	-	284,488	16,100	483,900	-	483,900
304.4700.531.6330	UC/GMD-Landscaping	-	-	36,577	-	-	-	-
304.4700.531.9901	GMD-Contingency 1	-	-	3,361,929	-	3,716,667	-	3,716,667
304.4700.531.9902	GMD-Contingency 2 - Inflation	-	-	2,550,000	-	1,770,000	-	1,770,000
304.4700.581.0001	GMD-Pre Construction Costs	-	-	213,669	213,669	-	-	-
GRAND TOTAL FUND EXPENDITURES		**-**	**-**	**25,250,000**	**495,153**	**24,749,847**	**5,000**	**24,754,847**
	FUND REVENUES (UNDER) EXPENDITURES	**-**	**-**	**-**			**(5,000)**	**(4,504,847)**
	BEGINNING BALANCE			**-**			**2,221,062**	**4,504,847**
	PROJECTED ENDING FUND BALANCE			**2,221,062**			**2,216,062**	**(0)**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
REVENUES	**NEIGHBORHOOD UNDERGROUND UTILITIES - 307**							
307.4800.325.1000	NH-Prepaid Assessments	-	-	-	-	-	-	-
307.4800.361.1000	NH-Interest On Investments	-	-	-	18	-	-	-
307.4800.384.0001	NH-Revenue Bond Proceeds	-	-	23,850,000	-	-	-	23,850,000
GRAND TOTAL REVENUES AND TRANSFERS		**-**	**-**	**23,850,000**	**18**	**-**	**-**	**23,850,000**
307.4800.531.6301	UC/NH-Project Mgmt & Admin Support	-	-	696,197	119,051	1,630,951	-	1,630,951
307.4800.531.6302	UC/NH-Surveying (All Phases)	-	-	464,132	-	-	-	-
307.4800.531.6303	UC/NH-Engineering	-	-	789,024	-	-	-	-
307.4800.531.6304	UC/NH-Legal Counsel	-	-	241,348	1,207	-	-	-
307.4800.531.6305	UC/NH-Bond Closing Costs	-	-	571,603	-	571,603	-	571,603
307.4800.531.6306	UC/NH-Investment Expense	-	-	5,000	274	4,726	-	4,726
307.4800.531.6307	UC/NH-Interfund Interest Expense	-	-	10,000	-	10,000	-	10,000
307.4800.531.6308	UC/NH-Cost Alloc Method/Feas/Adv	-	-	34,075	-	-	-	-
307.4800.531.6315	UC/NH-Utility Conversion	-	-	9,963,209	-	10,750,502	-	10,750,502
307.4800.531.6316	UC/NH-Street Side Svc Laterals	-	-	-	-	-	-	-
307.4800.531.6317	UC/NH-Traffic Management	-	-	-	-	-	-	-
307.4800.531.6320	NH-Street Lights	-	-	2,062,642	-	1,666,667	-	1,666,667
307.4800.531.6325	NH-Fiber Optic	-	-	3,712,755	-	3,791,667	-	3,791,667
307.4800.531.6330	UC/NH-Landscaping	-	-	312,015	-	-	-	-
307.4800.531.9901	NH-Contingency 1	-	-	2,500,000	-	3,591,667	-	3,591,667
307.4800.531.9902	NH-Contingency 2 - Inflation	-	-	2,263,000	-	1,488,397	-	1,488,397
307.4800.581.0001	NH-Pre Referendum Costs	-	-	225,000	223,288	-	-	-
GRAND TOTAL FUND EXPENDITURES		**-**	**-**	**23,850,000**	**343,820**	**23,506,180**	**-**	**23,506,180**
	FUND REVENUES (UNDER) EXPENDITURES	**-**	**-**	**-**			**-**	**343,820**
	BEGINNING BALANCE			**-**			**(244,350)**	**(343,820)**
	PROJECTED ENDING FUND BALANCE			**(244,350)**			**(244,350)**	**0**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	UTILITY FUND-401							
REVENUES								
401.5100.343.6101	Water Sales	3,671,185	3,600,000	3,600,000			3,800,000	3,800,000
401.5100.343.6102	Meter Installation	13,748	-	-			14,000	14,000
401.5100.343.6103	Service And Repair Income	3,310	-	-			4,000	4,000
401.5100.343.6104	Wastewater Collection Charges	3,929,704	4,000,000	4,000,000			4,100,000	4,100,000
401.5100.343.6502	Delinquent Penalty Charges	25,193	26,000	26,000			25,000	25,000
401.5100.343.6503	Interest On Investments	13,603	25,000	25,000			15,000	15,000
401.5100.343.6505	Miscellaneous Income	4,175	6,000	6,000			4,000	4,000
401.5100.343.6507	Sale Of Fixed Assets	15,522	-	-			-	-
401.5100.343.9003	Misc Rev / Other	627	1,300	1,300			600	600
401.5100.343.9005	Gain (Loss) On Sale Of Investments	21,793	-	-	-	-	-	-
GRAND TOTAL REVENUES AND TRANSFERS		**7,698,860**	**7,658,300**	**7,658,300**	**-**	**-**	**7,962,600**	**7,962,600**
WATER								
401.5200.536.1101	Wages / Executive	57,607	47,432	47,432	-		-	-
401.5200.536.1201	Wages / Regular	89,900	176,592	176,592	-		143,504	143,504
401.5200.536.1302	Wages / Temporary	7,502	4,300	4,300	-		4,300	4,300
401.5200.536.1402	Wages / Overtime	10,752	16,500	16,500	-		16,500	16,500
401.5200.536.2101	Fica Taxes	12,173	18,729	18,729	-		12,569	12,569
401.5200.536.2201	Pension	26,561	28,234	28,234	-		26,667	26,667
401.5200.536.2203	Town Contrib Salary Savings / 401-K	1,724	3,517	3,517	-		2,648	2,648
401.5200.536.2204	Town Contrib Def Comp / Icma 401-A	17,676	22,970	22,970	-		17,492	17,492
401.5200.536.2301	Insurance / Medical	37,560	59,063	59,063	-		32,109	32,109
401.5200.536.2302	Insurance / Disability	658	1,367	1,367	-		874	874
401.5200.536.2304	Insurance / Life	592	1,040	1,040	-		664	664
401.5200.536.2401	Workers Compensation	3,142	5,583	5,583	-	-	4,812	4,812
	PERSONNEL SERVICES	**265,847**	**385,327**	**385,327**	**-**	**-**	**262,139**	**262,139**
401.5200.536.3101	Prof Services / Engineering	84	30,000	30,000	-	30,000	30,000	60,000
401.5200.536.3104	Prof Services / Other	81,123	137,000	137,000	45,687	91,313	135,000	226,313
401.5200.536.4001	Travel / Conference / Training	4,845	5,000	5,000	2,685		6,600	6,600
401.5200.536.4101	Communications	4,564	6,165	6,165	3,180		6,564	6,564
401.5200.536.4102	Cell Phone Allowance	935	900	900	485		935	935
401.5200.536.4201	Postage And Freight	2,366	2,195	2,195	1,065		2,366	2,366
401.5200.536.4301	Electricity	57,434	51,965	51,965	45,277		60,000	60,000
401.5200.536.4302	Water	720	551	551	346		720	720
401.5200.536.4402	Rental / Equipment	151	475	475	140		151	151
401.5200.536.4601	R/M Buildings	2,918	4,237	4,237	1,919		4,918	4,918
401.5200.536.4602	R/M Grounds	355	2,000	2,000	339		1,355	1,355
401.5200.536.4603	R/M Automotive Equipment	4,211	6,859	6,859	(20,502)		6,711	6,711
401.5200.536.4604	R/M Hydrants/Meters/Lines/Ls	109,372	200,000	200,000	138,425		209,372	209,372
401.5200.536.4605	R/M Other Equipment	4,365	5,000	5,000	7,519		14,365	14,365
401.5200.536.4610	R/M Storm	161	1,000	1,000	552		161	161
401.5200.536.4701	Printing And Forms	361	3,000	3,000	-		2,861	2,861

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
401.5200.536.4901	Licenses And Taxes	500	600	600	85		500	500
401.5200.536.4902	Miscellaneous	175	500	500	170		175	175
401.5200.536.4903	Advertising	350	651	651	512		350	350
401.5200.536.5101	Office Supplies	190	464	464	466		190	190
401.5200.536.5201	Chemicals	9,808	12,000	12,000	11,300		14,808	14,808
401.5200.536.5203	Uniforms	1,091	3,000	3,000	2,435		3,091	3,091
401.5200.536.5204	Fuel And Oil	7,079	10,541	10,541	4,789		9,079	9,079
401.5200.536.5207	Water Purchased For Resale	1,262,727	1,300,000	1,300,000	1,145,024		1,442,727	1,442,727
401.5200.536.5208	Misc Operating Supplies	636	500	500	382		636	636
401.5200.536.5210	Small Tools And Minor Equipment	2,659	8,000	8,000	2,568		15,000	15,000
401.5200.536.5211	Laundry And Clothing Allowance	729	1,100	1,100	507		825	825
401.5200.536.5212	Water Wise Program	-	2,000	2,000	-		-	-
401.5200.536.5401	Bks/Publications/Subscrip/Memb Dues	1,812	2,570	2,570	2,130	-	1,000	1,000
	OPERATING	**1,561,721**	**1,798,273**	**1,798,273**	**1,397,482**	**121,313**	**1,970,460**	**2,091,773**
	TOTAL WATER DEPARTMENT	**1,827,568**	**2,183,600**	**2,183,600**	**1,397,482**	**121,313**	**2,232,599**	**2,353,912**
401.5300.536.1201	Wages / Regular	205,670	212,923	212,923	-		256,130	256,130
401.5300.536.1402	Wages / Overtime	27,407	30,000	30,000	-		30,000	30,000
401.5300.536.2101	Fica Taxes	17,541	18,584	18,584	-		21,889	21,889
401.5300.536.2201	Pension	49,671	52,801	52,801	-		51,420	51,420
401.5300.536.2203	Town Contrib Salary Savings / 401-K	4,232	7,288	7,288	-		8,081	8,081
401.5300.536.2204	Town Contrib Def Comp / Icma 401-A	20,305	18,980	18,980	-		22,674	22,674
401.5300.536.2301	Insurance / Medical	35,705	37,406	37,406	-		62,694	62,694
401.5300.536.2302	Insurance / Disabiltiy	870	1,286	1,286	-		1,537	1,537
401.5300.536.2304	Insurance / Life	549	976	976	-		1,168	1,168
401.5300.536.2401	Workers Compensation	5,884	7,034	7,034	-	-	9,388	9,388
	PERSONNEL SERVICES	**367,834**	**387,278**	**387,278**	**-**	**-**	**464,981**	**464,981**
401.5300.536.3101	Prof Services / Engineering	4,875	20,000	20,000	2,900	17,100	20,000	37,100
401.5300.536.3104	Prof Services / Other	20,956	20,500	20,500	521	19,979	25,000	44,979
401.5300.536.4001	Travel / Conference / Training	4,041	2,868	2,868	645		4,331	4,331
401.5300.536.4101	Communications	1,790	1,700	1,700	2,455		3,590	3,590
401.5300.536.4102	Cell Phone Allowance	900	900	900	35		900	900
401.5300.536.4201	Postage And Freight	144	60	60	163		144	144
401.5300.536.4301	Electricity	52,413	54,000	54,000	42,798		57,413	57,413
401.5300.536.4302	Water	8,788	9,000	9,000	8,311		9,788	9,788
401.5300.536.4402	Rental / Equipment	462	600	600	188		462	462
401.5300.536.4601	R/M Buildings	1,023	1,000	1,000	833		2,523	2,523
401.5300.536.4602	R/M Grounds	80	-	-	-		330	330
401.5300.536.4603	R/M Automotive Equipment	9,873	5,000	5,000	7,217		9,873	9,873
401.5300.536.4604	R/M Lift Stations And Sewer Lines	130,002	100,000	93,000	63,012		130,002	130,002
401.5300.536.4605	R/M Other Equipment	5,197	9,000	9,000	7,817		12,697	12,697
401.5300.536.4610	R/M Storm	161	1,000	1,000	552		161	161
401.5300.536.4701	Printing And Forms	-	50	50	-		-	-
401.5300.536.4901	Licenses And Taxes	211	100	100	-		211	211

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
401.5300.536.4902	Miscellaneous	-	500	500	460		-	-
401.5300.536.5101	Office Supplies	41	150	150	99		41	41
401.5300.536.5201	Chemicals	7,045	10,050	17,050	13,536		18,045	18,045
401.5300.536.5202	Cleaning and Sanitation	22	-	-	-		22	22
401.5300.536.5203	Uniforms	1,896	2,400	2,400	1,781		2,396	2,396
401.5300.536.5204	Fuel And Oil	8,204	10,000	10,000	2,272		10,204	10,204
401.5300.536.5208	Misc Operating Supplies	399	650	650	1,220		399	399
401.5300.536.5209	Wastewater Treatment	1,724,171	1,685,000	1,685,000	1,527,320		1,800,000	1,800,000
401.5300.536.5210	Small Tools And Minor Equipment	5,156	10,000	10,000	1,395		15,000	15,000
401.5300.536.5211	Laundry And Clothing Allowance	1,099	1,100	1,100	1,258		1,100	1,100
401.5300.536.5401	Bks/Publications/Subscrip/Memb Dues	310	500	500	-	-	844	844
	OPERATING	**1,989,259**	**1,946,128**	**1,946,128**	**1,686,786**	**37,079**	**2,125,476**	**2,162,555**
	TOTAL WASTEWATER DEPARTMENT	**2,357,093**	**2,333,406**	**2,333,406**	**1,686,786**	**37,079**	**2,590,457**	**2,627,536**
UTILTIES GENERAL SERVICES								
401.5400.536.3104	Prof Services / Other	29,773	24,000	24,000	20,449	-	26,500	26,500
401.5400.536.3110	Prof Services / Bond Issuance Costs	58,165	-	-	-		-	-
401.5400.536.3115	Prof Services / Investment Expense	2,708	6,400	6,400	3,579		7,320	7,320
401.5400.536.3201	Accounting And Auditing	17,700	22,000	22,000	21,950		20,750	20,750
401.5400.536.4502	Insurance / Property	71,072	74,000	74,000	69,048		78,179	78,179
401.5400.536.4503	Insurance / Other	60,940	38,250	38,250	37,857		42,000	42,000
401.5400.536.4902	Miscellaneous	880	4,000	4,000	216	-	880	880
	OPERATING	**241,238**	**168,650**	**168,650**	**153,100**	**-**	**175,629**	**175,629**
401.5400.536.7201	Interest On Ltd	421,210	421,210	593,100	-	-	381,442	381,442
	DEBT SERVICE	**421,210**	**421,210**	**593,100**	**-**	**-**	**381,442**	**381,442**
401.5400.536.9901	Depreciation Expense	1,475,280	1,400,000	1,400,000	-		1,600,000	1,600,000
401.5400.536.9902	Loss / Disposal Of Fixed Assets	-	10,000	10,000	-		10,000	10,000
401.5400.536.9905	Bad Debt Expense	3,914	5,000	5,000	-		5,000	5,000
401.5400.581.0404	If Transfer / Utility Capital Fund	8,000,000	-	-	-		3,000,000	3,000,000
401.5400.581.9109	If Transfer / General Fund	1,018,855	872,500	872,500	727,083	-	930,000	930,000
	NON-OPERATING & TRANSFERS	**10,498,049**	**2,287,500**	**2,287,500**	**727,083**	**-**	**5,545,000**	**5,545,000**
	TOTAL UTILITIES GENERAL SERVICES	**11,160,497**	**2,877,360**	**3,049,250**	**880,183**	**-**	**6,102,071**	**6,102,071**
GRAND TOTAL FUND EXPENDITURES		**15,345,158**	**7,394,366**	**7,566,256**	**3,964,451**	**158,392**	**10,925,127**	**11,083,519**
FUND REVENUES OVER EXPENDITURES				**92,044**			**(2,962,527)**	**(3,120,919)**
	BEGINNING BALANCE			**26,970,752**			**27,062,796**	**27,221,188**
PROJECTED ENDING FUND BALANCE				**27,062,796**			**24,100,269**	**24,100,269**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	UTILITY CAPITAL FUND-404							
REVENUES								
404.5101.381.0401	IF Transfer/Utility Fund	8,000,000	-	-	-	-	3,000,000	3,000,000
404.5101.384.0001	Bond Proceeds	-	13,000,000	13,000,000	-	-	-	-
404.5101.343.6503	Interest Income	13,003	-	-	-	-	31,000	31,000
404.5101.343.9005	Gain (Loss) On Sale Of Investments	14,876	-	-	-	-	-	-
GRAND TOTAL REVENUES AND TRANSFERS		**8,027,879**	**13,000,000**	**13,000,000**	**-**	**-**	**3,031,000**	**3,031,000**
CAPITAL OUTLAY - ALL UTILITY FUND								
404.5201.536.6327	Water Main Inspection	-	60,000	60,000	-	60,000	-	60,000
404.5201.536.6329	Lb Pass Subaqueous Replacement	1,141,486	345,809	334,174	4,173	330,001	-	330,001
404.5201.536.6330	Emerald Harbor Utility Upgrades	-	-	-	-	-	1,416,000	1,416,000
404.5201.536.6401	Automotive Equipment - Water	82,678	52,322	52,322	30,507	-	-	-
404.5201.536.6403	Other Equipment - Water	-	250,000	250,000	-	250,000	-	250,000
404.5201.536.6404	Meters Installed	5,323	33,799	33,799	36,433	-	15,000	15,000
404.5301.536.6355	Wetwell And Manhole Repair	145,000	320,000	175,000	127,125	47,875	125,000	172,875
404.5301.536.6356	Rehabilitation Of Sewer Lines I&I	31,916	1,168,376	1,168,376	105,376	389,938	600,000	989,938
404.5301.536.6360	Ww Collection Subaqueous Rehab	327,290	20,108,596	20,011,896	394,087	230,000	-	230,000
404.5301.536.6361	Force Main Replacement	-	-	-	-	-	-	-
404.5301.536.6364	Scada System Replacement	135,693	262,795	214,307	161,603	52,704	50,000	102,704
404.5301.536.6366	Rehab Minor Lift Stations	52,433	447,567	447,567	13,151	434,416	250,000	684,416
404.5301.536.6367	Rehab Intermediate Lift Stations	-	-	-	-	-	300,000	300,000
404.5301.536.6372	Lift Station E Rehabilitation	701,959	35,346	11,052	-	-	-	-
404.5301.536.6373	Wastewater Collection Rehab	100,477	108,099	93,590	42,984	50,606	-	50,606
404.5301.536.6374	Lift Station 9C Rehabilitation	179,810	127,098	127,098	-	-	-	-
404.5301.536.6375	Lift Station 8F Rehabilitation	255,051	51,737	51,737	-	-	-	-
404.5301.536.6376	Lift Station 9D Rehabilitation	-	300,000	300,000	-	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	15,000	315,000
404.5301.536.6401	Automotive Equipment - Sewer	-	-	-	-	-	50,000	50,000
404.5301.536.6402	Lift Station Pumps	75,561	115,901	115,901	113,246	2,655	105,000	107,655
404.5301.536.6405	Portable Generator	-	-	-	-	-	35,000	35,000
404.5401.536.6409	Computer Software	8,283	193,862	191,717	16,083	175,634	59,000	234,634
	TOTAL CAPITAL OUTLAY	**3,242,960**	**24,581,307**	**24,238,536**	**1,044,769**	**2,923,828**	**3,020,000**	**5,943,828**
404.5401.536.3115	Prof Services / Investment Expense	1,739	-	-	1,710	-	1,800	1,800
404.5401.536.5901	Depreciation Expense	13,979	-	-	-	-	13,979	13,979
404.5401.536.9910	**COMMISSION CONTINGENCY**	-	200,000	**200,000**	**-**	-	**200,000**	200,000
GRAND TOTAL UTILITY CAPITAL FUND EXPENDITURES		**3,258,678**	**24,781,307**	**24,438,536**	**1,046,479**	**2,923,828**	**3,235,779**	**6,159,607**
	FUND REVENUES OVER EXPENDITURES		**(11,781,307)**	**(11,438,536)**	**(1,046,479)**		**(204,779)**	**(3,128,607)**
	BEGINNING BALANCE			**4,680,855**	**4,680,855**		**727,891**	**3,651,720**
	PROJECTED ENDING FUND BALANCE			**(6,757,681)**	**3,634,376**		**523,112**	**523,112**

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
	BUILDING FUND-402							
REVENUES								
402.5500.322.0001	Permits / Building	1,376,924	1,600,000	1,600,000	-		1,300,000	1,300,000
402.5500.322.0002	Permits / Plumbing	87,529	73,000	73,000	-		87,000	87,000
402.5500.322.0003	Permits / Electrical	76,651	60,000	60,000	-		76,000	76,000
402.5500.322.0004	Permits / Harv	99,315	88,000	88,000	-		99,000	99,000
402.5500.329.0001	Permits / Miscellaneous	25,011	34,000	34,000	-	-	25,000	25,000
	PERMITS	**1,665,430**	**1,855,000**	**1,855,000**	**-**	**-**	**1,587,000**	**1,587,000**
402.5500.341.2002	Building Review Fees	8,685	7,000	7,000	-		8,600	8,600
402.5500.341.3000	Copies/Maps/Ordinances	690	800	800			700	700
402.5500.342.5002	Re-Inspection Fees	5,780	5,200	5,200	-		5,700	5,700
402.5500.361.1000	Interest On Investments	4,590	7,500	7,500	-		4,600	4,600
402.5500.361.1001	Gain (Loss) On Sale Of Investments	3,472	-	-	-		3,500	3,500
402.5500.369.9003	Misc Rev / Other	1,262	1,300	1,300	-		1,200	1,200
402.5500.369.9017	Misc Rev / Double Fee Penalty	2,274	1,400	1,400			2,200	2,200
402.5500.369.9004	Misc Rev / Radon Fee Collect Allow	2,584	1,995	1,995	-		2,500	2,500
402.5500.369.9009	Misc Rev / Bldg Code Adm Coll Allow	2,584	1,995	1,995	-	-	2,500	2,500
	CHARGES FOR SERVICES & OTHER	**31,921**	**27,190**	**27,190**	**-**	**-**	**31,500**	**31,500**
GRAND TOTAL REVENUES AND TRANSFERS		**1,697,351**	**1,882,190**	**1,882,190**	**-**	**-**	**1,618,500**	**1,618,500**
BUILDING DEPARTMENT								
402.5500.524.1201	Wages / Regular	354,281	367,114	367,114	-		379,819	379,819
402.5500.524.1302	Wages / Temporary	11,650	5,400	11,900	-		10,000	10,000
402.5500.524.1402	Wages / Overtime	912	7,000	7,000	-		5,000	5,000
402.5500.524.2101	Fica Taxes	26,763	29,033	29,033	-		29,852	29,852
402.5500.524.2201	Pension	91,498	97,262	97,262	-		85,787	85,787
402.5500.524.2203	Town Contrib Salary Savings / 401K	5,595	9,027	9,027	-		7,577	7,577
402.5500.524.2204	Town Contr Def Comp / Icma 401-A	35,543	35,633	35,633	-		37,366	37,366
402.5500.524.2301	Insurance / Medical	56,720	71,727	71,727	-		85,317	85,317
402.5500.524.2302	Insurance / Disability	1,453	2,066	2,066	-		2,175	2,175
402.5500.524.2304	Insurance / Life	912	1,562	1,562	-		1,649	1,649
402.5500.524.4103	Insurance Opt Out	923	-	-	-		1,000	1,000
402.5500.524.2401	Workers Compensation	3,130	3,826	3,826	-	-	2,937	2,937
	PERSONNEL SERVICES	**589,380**	**629,650**	**636,150**	**-**	**-**	**648,479**	**648,479**
402.5500.524.3104	Prof Services / Other	33,102	150,000	143,500	84,147		140,000	140,000
402.5500.524.3112	Prof Services / Colony	15,835	-	-	2,327		-	-
402.5500.524.3115	Prof Services / Investment Expense	629	-	-	782		650	650
402.5500.524.3119	Emerg Measures/Unsafe Bldg Per Code	-	-	-	-		50,000	50,000
402.5500.524.4001	Travel / Conference / Training	5,428	8,904	8,904	6,791		11,057	11,057
402.5500.524.4101	Communications	2,084	2,925	2,925	2,107		3,524	3,524
402.5500.524.4102	Cell Phone Allowance	1,696	1,800	1,800	1,419		1,800	1,800

Account Number	Description	Actual Amount Year 2015	Adopted Budget 2015-16	Amended Budget 2015-16	Capital Expended 2015-16	Estimated PO/Capital Carryover to 2017	Recommend Budget 2016-17	Recommend Budget (incl Capital Carryover)
402.5500.524.4201	Duplication Costs	146	160	160	63		146	146
402.5500.524.4401	Rental / Building	4,532	3,683	3,683	2,973		4,532	4,532
402.5500.524.4402	Rental / Equiment	1,133	3,000	3,000	341		2,400	2,400
402.5500.524.4603	R/M Automotive Equipment	899	399	399	1,081		2,899	2,899
402.5500.524.4605	R/M Other Equipment	-	250	250	-		-	-
402.5500.524.4701	Printing And Forms	374	235	235	1,331		374	374
402.5500.524.4702	Duplication Costs	80	148	148	-		80	80
402.5500.524.4901	Licenses and Taxes	190	-	-	-		190	190
402.5500.524.4902	Miscellaneous	229	240	240	-		229	229
402.5500.524.4910	Visa/Mastercard Fees	19,463	16,148	16,148	11,799		19,463	19,463
402.5500.524.5101	Office Supplies	3,851	2,000	2,000	2,367		3,851	3,851
402.5500.524.5203	Uniforms	954	1,500	1,500	269		1,500	1,500
402.5500.524.5204	Fuel And Oil	3,338	4,556	4,556	1,278		4,556	4,556
402.5500.524.5208	Misc Operating Supplies	317	500	500	200		317	317
402.5500.524.5210	Small Tools And Minor Equipment	710	400	1,612	1,562		4,780	4,780
402.5500.524.5401	Bks/Publications/Subscrip/Memb Dues	2,398	4,225	3,013	1,826	-	5,600	5,600
	OPERATING	**97,388**	**201,073**	**194,573**	**122,663**	**-**	**257,948**	**257,948**
402.5500.524.5901	Depreciation Expense	2,923	-	-	-	-	7,923	7,923
402.5500.581.0001	If Transfer / General Fund	365,000	383,000	383,000	319,167	-	420,500	420,500
	NON-OPERATING & TRANSFERS	**367,923**	**383,000**	**383,000**	**319,167**	**-**	**428,423**	**428,423**
402.5500.524.6401	Automotive Equipment	-	-	-	-		30,000	30,000
402.5500.524.6402	Office Equipment	-	-	-	-		50,000	50,000
402.5500.524.6409	Software	-	95,762	95,762	8,117	87,645	29,500	117,145
	TOTAL CAPITAL OUTLAY	**-**	**95,762**	**95,762**	**8,117**	**87,645**	**109,500**	**197,145**
402.5500.524.9901	**COMMISSION CONTINGENCY**	**-**	**50,000**	**50,000**	**-**	**-**	**50,000**	**50,000**
GRAND TOTAL BUILDING FUND EXPENDITURES		**1,054,691**	**1,359,485**	**1,359,485**	**449,946**	**87,645**	**1,494,350**	**1,581,995**
	FUND REVENUES OVER EXPENDITURES	**642,660**	**522,705**	**522,705**			**124,150**	**36,505**
	BEGINNING BALANCE			**1,440,040**			**1,962,745**	**2,050,390**
	PROJECTED ENDING FUND BALANCE			**1,962,745**			**2,086,895**	**2,086,895**