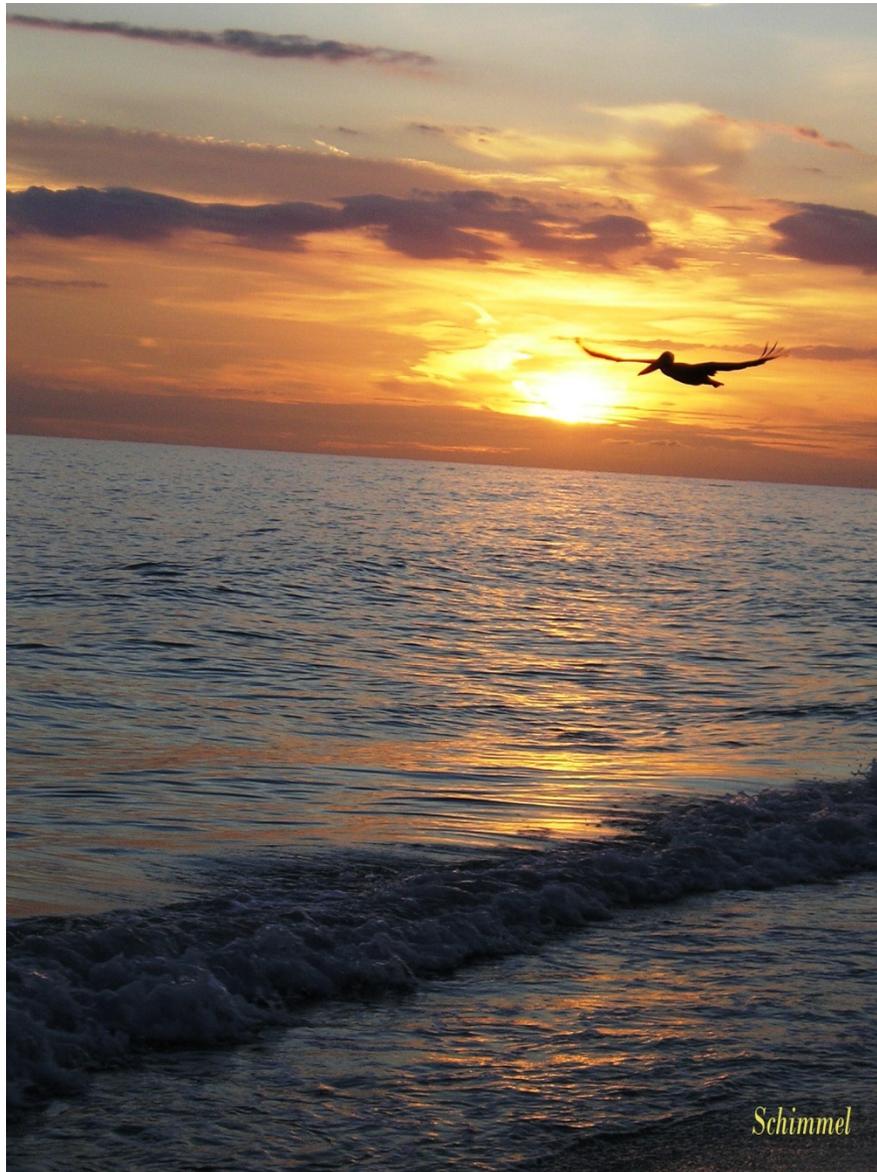


# **The Town of Longboat Key**



**Recommended Budget  
Fiscal Year 2012-13**

# Town of Longboat Key

## Recommended Budget

### Fiscal Year 2012-2013



## Table of Contents

Manager's Budget Message	1 – 14
Budget Summary by Fund	15 – 18
Proposed Capital	19 – 20
Five-Year Capital Plan	21 – 23
Ad Valorem Tax Summary	24
Summary by Department	25 – 26
Summary by Account	27 – 29
Detail by Fund/Department	30 – 59

# Manager's Message



## Town Of Longboat Key 2012 - 2013 Recommended Budget

# BUDGET MESSAGE

Date: August 1, 2012

To: Town Commission

From: David R. Bullock, Town Manager

Subject: Recommended Budget For Fiscal Year 2012-13

---

## I. INTRODUCTION

This proposal represents the Recommended budget for the Town of Longboat Key for Fiscal Year 2012-13 and is prepared in compliance with applicable State and local laws.

### BUDGET MESSAGE

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

**Budget Discussion** - Overview of the budget being presented.

**Budget Summary** - A listing of major new budget components and a summary explanation of related costs.

**Budget Analysis** - A discussion of the local tax funding, including assessed valuation and millage rates, and the Operating Budget Variance Report.

**Concluding Remarks**

### OTHER CONTENTS

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

- ◆ Summary of Ad Valorem Taxes
- ◆ Listing of the Capital Improvement Budget for Fiscal Year 2012-13
- ◆ Five-Year Capital Plan
- ◆ Prior Years Comparisons by Account Number

**II. BUDGET DISCUSSION**

**Current Year Budget Discussion (Fiscal Year 2011-12)**

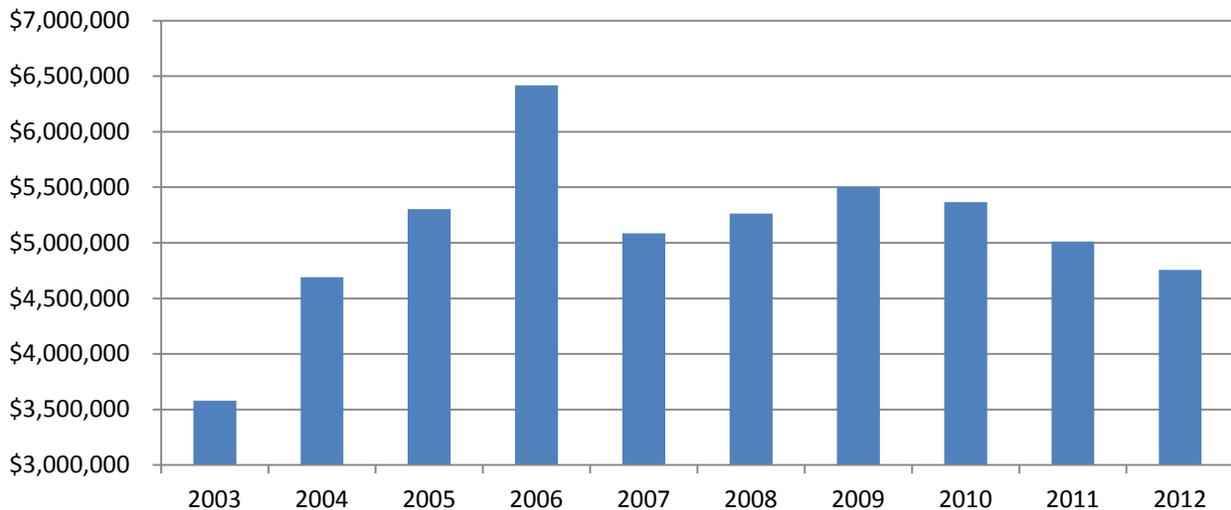
The Town’s General Fund ended fiscal year 2010-11 with a total fund balance of \$5,010,000, a reduction of \$357,000 from the previous year. The total General Fund fund balance at the end of 2010-11 was categorized the following ways: \$154,000 was Nonspendable, \$1,000,000 was Committed for future pension costs, \$486,000 was Assigned, and \$3,370,000 was unassigned.

FY 11 Beginning Fund Balance	\$ 5,367,000
FY 11 Net Fund Balance Reduction	<u>(357,000)</u>
Nonspendable (inventory and prepaid items)	154,000
Committed (to offset future pension costs)	1,000,000
Assigned (Commission Contingency, red tide cleanup, possible election costs)	486,000
Unassigned (available for expenditure)	<u>3,370,000</u>
FY 11 Ending Balance	\$ 5,010,000
FY 12 Estimated Net Fund Balance Reduction	<b>(136,000)</b>
FY 12 Estimated Use of Commission Contingency	<b>(137,000)</b> <u>(273,000)</u>
FY 12 Estimated Ending Balance Without Expenditure Reductions Under Review	\$ 4,737,000

In total, the General Fund revenue projections for FY 2011-12 are expected to be \$136,000 below budget.

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

**Fund Balance History - General Fund**



## **Town Commission Contingency**

The Town Commission Contingency Account began the year with \$250,000. The current balance is \$112,716. The following table summarizes the year's activity which reduces the ending fund balance for the year.

FY12 Commission Approved Budget	\$ 250,000
Res 2012-04 Telecommunications Study	(36,284)
Res 2012-02 Pension Study	(36,000)
Res 2012-14 Pension Study General and Police	(60,000)
Res 2012-16 Continued Commission Meeting Filming	<u>(5,000)</u>
Projected Balance (contingency remaining)	\$ 112,716

## **Summary of FY 2011-12 Budget Impact**

At the current time several expenditure reductions are being analyzed to offset the anticipated revenue reductions. If we cannot implement sufficient expenditure reductions without affecting citizens' visible service levels, a net reduction in the beginning FY13 fund balance is possible. This situation is subject to change as the fiscal year progresses.

## **Fiscal Year 2012-13 Budget Discussion** **General Fund**

This Recommended Budget was prepared based on an estimated 1.4% reduction in property values. This results in a reduction in ad valorem revenues of \$119,000 or (1.4%) based on the current millage rate of 1.8872.

The CPI factor to be applied to homestead properties for fiscal year 2011-12 is 3.00%. This means that on properties that have the homestead exemption, and their 2012 assessed value is higher than their 2011 assessed value, the taxable value will go up by 3.0%, the maximum allowed by Statute. For those homesteaded properties where the 2012 assessed value is lower than the 2011 assessed value, their taxes would go down if the millage rate remains the same.

The non ad valorem revenues in the Recommended Budget are estimated to be approximately \$55,000 lower when compared to last year's adopted budget.

A police officer position vacancy will not be filled in FY 2012-13 resulting in savings to the General Fund of \$100,000. Other personnel changes within the Town may result in an additional savings of up to \$100,000.

There are no cost of living adjustments (COLA) or merit increases for employees included in this Recommended Budget. I would like revisit employee pay and total compensation during the upcoming year.

The Recommended Budget is essentially flat with last year with a .37% or \$52,000 increase in General Fund operating expenditures compared to the fiscal year 2011-12 adopted budget.

**Recommended Millage Discussion**

Based on the certified valuations, the Town's current millage rate of 1.8872 would generate \$8,380,000, or \$119,000 less than last year.

The Recommended Budget does not require the use of any of the \$1,000,000 of General Fund balance reserved for pensions or any of the unreserved fund balance to offset the Town's total pension contribution for FY 2012-13 to balance the budget. We have been able accomplish this due to higher than expected property values and expenditure reductions.

**Building Fund**

The Building Division increased its fund balance in fiscal year 2010-11 by \$138,000 and began fiscal year 2011-12 with a fund balance of \$568,000. Overall, permit revenues are coming in better than expected in fiscal year 2011-12.

**Utility Fund**

Public Works is in the early planning stages of replacing the waste water force main to Manatee County treatment plant. That project will be a very large capital project which may be ready for construction within three years. Once that project is better defined I will recommend we undertake a rate study for the Utility.

**III. MAJOR BUDGET COMPONENTS**

**Beach Capital Project Fund**

**1. North End Structures**

Budget Amount: \$6,200,000

**Budgeted in Beach Capital Projects Fund**

*(Funding Sources listed below)*

In order to slow the rapid erosion rates on the North end of Longboat Key a number of structures need to be constructed. The Town's objectives for this project include (1) the protection of homes, (2) uninterrupted lateral access on the North end beaches, (3) minimum environmental and shoreline impact and (4) to provide a minimum structural footprint.

The Longboat Pass Inlet Management Plan presented to the Town Commission in October 2011 evaluated various structural alternatives. In February 2012 the Town applied for a Joint Coastal Permit to the State of Florida and to the United States Army Corps of Engineers. It is expected the permit may be issued January 2013. Construction may start as early as May 2013 pending any challenges. Primary funding for this project comes from the General Obligation Bonds (\$16 million) authorized by the March 2011 referendum. Other potential funding sources include the Phase III Infrastructure Surtax, Florida Department of Environmental Protection (FDEP) matching grants, and Tourist Development Tax (TDT) funds.

**2. High Erosion Area Sand Placement (“Hot Spots”)** Budget Amount: \$9,500,000

**Budgeted in Beach Capital Projects Fund**

*(Funding Sources listed below)*

This project places sand, as determined by the latest beach surveys, in two general areas along the Town’s shoreline, (1) Greer Island to approximately Gulfside Drive and (2) Villa di Lancia condominium, 2175 Gulf of Mexico Drive, to The Colony, 1620 Gulf of Mexico Drive. Exact locations of sand placement are based on need as determined by preconstruction shoreline surveys and approved by the Town Commission. Approximately 350,000 cubic yards of sand will be placed.

Primary funding for this project comes from the General Obligation Bonds (\$16 million) authorized by the March 2011 referendum. Other potential funding sources include the Phase III Infrastructure Surtax, Florida Department of Environmental Protection (FDEP) matching grants, Tourist Development Tax (TDT) funds and potential reimbursement for removal of sand within the proposed Liquefied Natural Gas (LNG) pipeline corridor from Port Dolphin, LLC.

**General Fund**

**3. Replace 3 Marked Police Cars** Budget Amount: \$108,000

**Budgeted in General Fund**

*(Funded by Infrastructure Surtax Fund "Infrastructure Sales Tax Phase III")*

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

Costs this year are slightly higher as Crown Victoria police cars are being phased out and we are not sure of how much equipment will be transferrable to the next model.

**4. Fire Engine-Including Extrication Equipment**

**Budgeted in General Fund** Budget Amount: \$630,000

*(Funded by Infrastructure Surtax Fund "Infrastructure Sales Tax Phase III")*

The Fire Department proposes to replace the current first-out engine with a Class A pumper/ladder. The engine will be equipped for all Fire-Rescue operations including advanced life support (ALS). The recommendation for a Class A pumper/ladder will be determined once an ISO audit has been completed.

It is anticipated the new apparatus will be equipped with new hydraulic extrication equipment designed to remove an entangled vehicle from a victim(s). There is a cost difference between a Class A pumper and ladder truck with the ladder truck costing a significantly higher amount than a Class A pumper.

The anticipated cost for a new apparatus is between \$450,000 and \$650,000.

We are anticipating the sale value of the current ladder truck to be about \$150,000.

**5. Emergency Generator - South Fire Station** Budget Amount: \$35,000  
**Budgeted in General Fund**

*(Funded by Infrastructure Surtax Fund "Infrastructure Sales Tax Phase III")*

The current generator is over 25 years old and is obsolete. We have been informed that parts will no longer be available and further repairs will not be possible. This replacement is to ensure that the Fire Department has adequate back-up power in the event of an outage.

**6. Pick-up Truck - Streets Department** Budget Amount: \$30,000  
**Budgeted in General Fund**

*(Funded by Road & Bridge Fund "Gas Tax Revenues")*

This vehicle is replacing a 2002 F-250 with over 105,000 miles. This truck has been out of warranty for five years and has needed extensive repairs. The new truck will be purchased with gas tax revenues.

**Utility Fund**

**7. Water Division**  
**Budgeted in Utility Fund**

**A. Subaqueous Potable Water Main Construction** Budget Amount: \$2,000,000  
*(Funded by Utility Revenues and/or Debt)*

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

**B. Water Meter Replacement Project** Budget Amount: \$1,500,000  
*(Funded by Utility Revenues and/or Debt)*

The Town has approximately 2,900 water meters. More than half of the water meters are older than 10 years of age. Older meters tend to under measure the volume of water used, thereby potentially causing a loss of revenue. It is proposed to replace all meters and upgrade to newer technology. The newer technology will increase the volume accuracy, efficiency of meter reading, the availability of usage data and assist in water conservation efforts.

**C. Water Storage Tank Mixers** Budget Amount: \$150,000  
*(Funded by Utility Revenues and/or Debt)*

In order to preserve water quality (chlorine residual, etc.) in the two above ground storage tanks, mechanical mixing is needed. This budget request represents the installation of automatic mixers inside the tanks to maintain a homogenous mix and provide direct chemical addition.

**8. Wastewater Division**  
**Budgeted in Utility Fund**

**A. Wastewater Collection, Subaqueous Forcemain** Budget Amount: \$1,000,000

*(Funded by Utility Revenues and/or Debt)*

Wastewater generated on Longboat is collected and sent to the Manatee County Southwest Regional Treatment Facility via a 16,000 lineal foot, 20 inch diameter ductile iron pipe. The existing pipeline is 40 years old. This multi-year project will begin this fiscal year with an engineering review, condition assessment, and preliminary design measures of the forcemain replacement. Planning level estimates of this major project are \$16,000,000. More accurate costs will be established as the design progresses.

**B. Slipline Gravity Sewers** Budget Amount: \$600,000

*Voter Approved Debt Financing (Funded by Bank Qualified Debt)*

This budget item is a continuation of the ongoing slipline project to reduce inflow, chlorides, and maintain the stability of the wastewater collection system. Reduction of chloride levels is required in our wastewater contract with Manatee County. The areas of focus for the 2013 fiscal year are currently being reviewed through a system-wide study.

**C. Rehab of Lift Station E** Budget Amount: \$600,000

*(Funded by Utility Revenues and/or Debt)*

Rehabilitate Lift Station E at 3700 Gulf of Mexico Drive including pumps, piping, control panel and lining the wet well. This lift station was constructed in the mid-1970s. This amount (\$600,000) covers the anticipated construction costs. Engineering costs were encumbered during the 2012 fiscal year. The anticipated budget for the completed project is \$700,000.

**D. Rehab of Lift Station 9C** Budget Amount: \$350,000

*(Funded by Utility Revenues and/or Debt)*

Rehabilitate Lift Station 9C at 760 Spanish Drive South including pumps, piping, control panel and lining the wet well. This lift station was constructed in the late 1970's. The requested budget amount covers the engineering design and construction costs.

**E. Wastewater Collection System Evaluation** Budget Amount: \$300,000

*(Funded by Utility Revenues and/or Debt)*

The Town of Longboat Key has been rehabilitating various components of the wastewater collection system over the past 10 years. This budget item represents the system wide evaluation, condition assessment, and prioritization of the wastewater collection system program.

**Streets Capital Project Fund**

**9. Street Resurfacing**

Budget Amount: \$250,000

**Budgeted in Streets Capital Projects Fund**

*(Funded by Gas Tax Revenues)*

Street resurfacing of north end streets in need of repairs and renovations due to age, traffic load, soil and base subsidence. Streets have low spots and dips, pavement failure, and in some case locations repairs needed as a result of underground utility work and or tree removal.

**Parks & Recreation Capital Project Fund**

**10. Recreation Center Improvements**

Budget Amount: \$75,000

**Budgeted in Parks & Recreation Capital Projects Fund**

*(Funded by Parks & Recreation Capital Project Fund Balance)*

The Recreation Center was built in 1970 and relocated to its current site. The existing access ramp and front entrance stairs need to be repaired and reconfigured to meet ADA standards. The interior and exterior of the building needs painting. These projects will be funded with available funds in the Parks & Recreation Capital Project Fund.

**IV. BUDGET ANALYSIS**

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

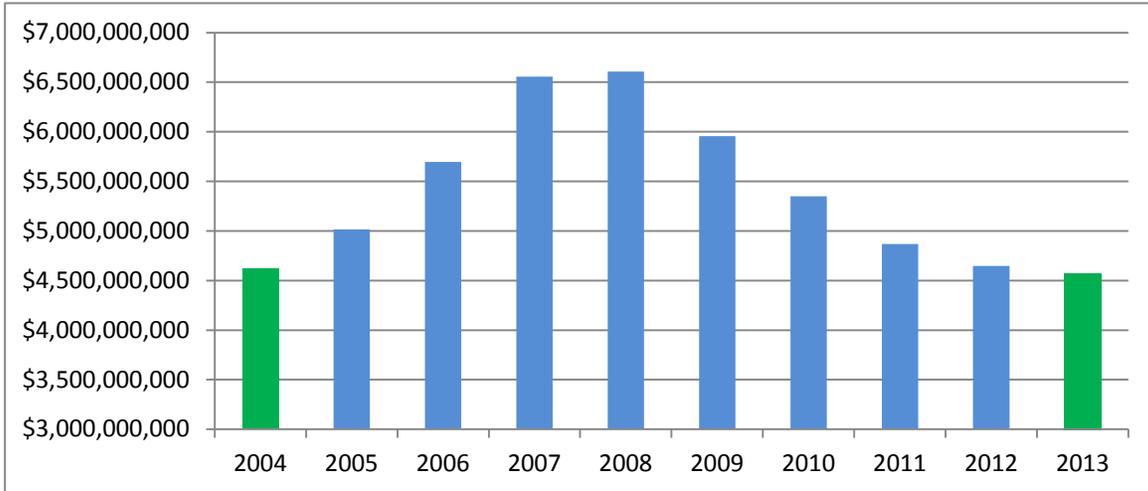
**A. Assessed Valuations / Millage Rates**

**General Fund.**

Sarasota and Manatee County Property Appraisers provide the Town with preliminary estimates of taxable values on or before June 1st of each year. Certification of the tax rolls occurs on July 1st of each year. The taxable value decreased 9-10% in fiscal years 2009 through 2011 and over 4% in fiscal year 2012. The preliminary valuations for fiscal year 2012 are showing a decrease of 1.4%.

<u>FISCAL YEAR</u>	<u>VALUE</u>	<u>% CHANGE</u>
2004	4,618,875,625	14.7%
2005	5,014,504,388	8.6%
2006	5,695,624,611	13.6%
2007	6,555,048,538	15.1%
2008	6,606,809,366	0.8%
2009	5,954,878,099	-9.9%
2010	5,350,393,405	-10.2%
2011	4,852,822,595	-9.3%
2012	4,649,918,531	-4.2%
2013	4,582,642,068	-1.4%

The chart below shows the percentage change in taxable values over the last 10 years.



### **G.O. Facility Improvement Bonds**

For fiscal year 2012-13 General Obligation (G.O.) debt service is \$285,145 as compared to \$290,462 in fiscal year 2011-12. Based on the 1.4% decrease in property valuations, the G.O. bond debt service millage for fiscal year 2012-13 is 0.0564 mills compared to 0.0677 mills in fiscal year 2011-12. The decrease in millage, in spite of the drop in property values, is due to the refinancing of the debt and use of fund balance of \$40,000.

### **Beach District Debt Service Taxes**

The debt service millages for Special Districts A and B were not levied in fiscal years 2010-11 or 2011-12. 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 in three locations.

Construction could begin in FY 13. If this schedule holds true, the Town could be issuing bonds in fiscal year 2012-13 and may be required to levy a debt service tax for the Beach Special Districts in fiscal year 2012-13. Amortizing the sand over five years and the structures over 20, the estimated millage for the first four years for District A would be about 0.8000 mills and the estimated millage for District B would be about 0.2000.

**B. Operating Budget Variance Report**

The following table shows the difference between the Adopted General Fund Budget for fiscal year 2011-12 compared to the Recommended Budget for fiscal year 2012-13. The comparison is broken down by the major categories of expenditures. Personnel costs are up in the General Fund by \$98,605 or .88%. The operating/non-operating expenses are down by \$46,865 or (1.73%) and do not include contingencies. The capital outlay budget is up \$560,223 or 169.76% for fiscal year 2012-13. Most of the capital expenditures are funded by revenues other than ad valorem taxes. Overall, the expenditures for the General Fund are up \$611,963 or 4.28%.

<b><u>General Fund</u></b>	<b>FY 2011-12</b>	<b>FY 2012-13</b>	<b>Increase/ (Decrease)</b>	<b>Increase/ (Decrease) %</b>
	<b>Adopted</b>	<b>Recommended</b>		
Personnel	\$11,265,595	\$11,364,200	\$ 98,605	.88%
Operating/Non-Oper.	2,701,189	2,654,324	( 46,865)	(1.73%)
Capital Outlay	<u>330,000</u>	<u>890,223</u>	<u>560,223</u>	<u>169.76%</u>
<b>General Fund Totals</b>	<b>\$14,296,784</b>	<b>\$14,908,747</b>	<b>\$ 611,963</b>	<b>4.28%</b>

The following page shows the "Operating Budget Variance Report" table indicating the changes or variances both for major revenue categories and departmental expenditure categories between the fiscal year 2011-12 Adopted Budget and the fiscal year 2012-13 Recommended Budget. This report lists separately the capital improvement budget to better facilitate a comparative evaluation of the change in the operating budget.

**There has been a significant accounting change in the way that the pension expense is handled. The General Fund pension allocation was previously budgeted in one line item in general services. In the FY 2012-13 Budget, this cost is allocated to the individual departments to better show the 'true' cost to operate each department.**

**The variance report on the following pages reflect this accounting change and is the reason most of the departments that contain staff are showing a significant increase in their operating budgets. Likewise, the variance report shows a significant decrease in general services.**

**The pages following the Operating Budget Variance Report that provide explanations for variances of greater than +/- 5% is excluding the pension allocation change to better reflect the actual changes to each department's budget.**

**TOWN OF LONGBOAT KEY  
RECOMMENDED GENERAL FUND OPERATING BUDGET**

The following information is being provided in accordance with Article V. Section 4 of the Town Charter.

**Sec. 4. Budget message.**

The town manager's message shall explain the budget both in fiscal terms and in terms of the work programs. It shall outline the proposed financial policies of the town for the ensuing fiscal year, describe the important features of the budget, *indicate any major changes from the current year in financial policies, expenditures and revenues, together with the reasons for such changes (italics added)*, summarize the town's debt position and include such other material as the town manager deems desirable.

**Millage Rate @ 1.8872**

	<b>ACTUAL</b>	<b>ADOPTED BUDGET</b>	<b>RECOMMENDED BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
	<b><u>FY 2011-12</u></b>	<b><u>FY 2011-12</u></b>	<b><u>FY 2012-13</u></b>	<b><u>\$ CHANGE</u></b>	<b><u>% CHANGE</u></b>
Beginning Balance	<u>5,367,560</u>	<u>5,010,163</u>	<u>4,737,000</u>	<u>-273,163</u>	<u>-5.45%</u>
Designated for Red Tide	0	50,000	50,000	0	100.00%
Designated for Contingencies	0	250,000	350,000	100,000	100.00%
Reserved for Pension	<u>0</u>	<u>1,000,000</u>	<u>1,000,000</u>	<u>0</u>	<u>100.00%</u>
Unreserved Beginning Balance	<u>5,367,560</u>	<u>3,710,163</u>	<u>3,337,000</u>	<u>-373,163</u>	<u>-10.06%</u>
<b>REVENUES</b>					
Taxes	8,903,229	8,499,099	8,379,912	-119,187	-1.40%
Franchise Fees	980,723	1,081,000	988,000	-93,000	-8.60%
Intergovernmental	1,197,509	1,461,780	1,457,180	-4,600	-0.31%
Charges for Services	825,047	735,500	690,650	-44,850	-6.10%
Local Business Tax	166,731	160,000	160,000	0	0.00%
Fines & Forfeits	10,840	40,800	40,800	0	0.00%
Miscellaneous	<u>609,610</u>	<u>281,800</u>	<u>432,100</u>	<u>150,300</u>	<u>53.34%</u>
Total Revenues	12,693,689	12,259,979	12,148,642	-111,337	-0.91%
Transfers: All Funds	1,891,370	2,012,605	2,760,105	747,500	37.14%
Total Revenues w/o Contingency	<u>14,585,059</u>	<u>14,272,584</u>	<u>14,908,747</u>	<u>636,163</u>	<u>4.46%</u>
Prior Year Surplus - Red Tide	0	50,000	50,000	0	0.00%
Prior Year Surplus-Contingency	<u>0</u>	<u>278,000</u>	<u>350,000</u>	<u>72,000</u>	<u>0.00%</u>
Total Revenues and Transfers	<u>14,585,059</u>	<u>14,600,584</u>	<u>15,308,747</u>	<u>708,163</u>	<u>4.85%</u>

**TOWN OF LONGBOAT KEY  
RECOMMENDED GENERAL FUND OPERATING BUDGET**

	<b>ACTUAL</b>	<b>ADOPTED</b>	<b>RECOMMENDED</b>		
	<b><u>FY 2010-11</u></b>	<b><u>FY 2011-12</u></b>	<b><u>FY 2012-13</u></b>	<b><u>\$ CHANGE</u></b>	<b><u>% CHANGE</u></b>
<b>OPERATING EXPENDITURES</b>					
Town Commission	39,368	34,000	30,150	-3,850	-11.32%
Town Attorney	412,394	384,800	347,000	-37,800	-9.82%
Outside Attorneys	80,556	62,500	62,500	0	0.00%
Town Manager	645,648	369,539	355,533	-14,006	-3.79%
Town Clerk	324,663	320,094	351,346	31,252	9.76%
Finance/Purchasing	497,356	485,232	584,934	99,702	20.55%
Information Technology	657,444	665,526	730,799	65,273	9.81%
Human Resources	111,833	107,268	106,919	-349	-0.33%
Municipal Buildings	134,792	115,000	110,875	-4,125	-3.59%
Police	2,265,741	2,296,941	3,079,666	782,725	34.08%
Fire/Rescue	3,987,114	3,833,205	5,239,587	1,406,382	36.69%
Emergency Management	24,964	19,550	8,500	-11,050	-56.52%
Public Works	478,266	548,526	647,087	98,561	17.97%
Parks	213,471	188,649	212,971	24,322	12.89%
PZB	581,151	535,203	575,582	40,379	7.54%
Recreation	72,654	35,755	33,005	-2,750	-7.69%
Tennis	497,467	426,093	485,000	58,907	13.82%
Streets	507,134	502,289	580,941	78,652	15.66%
General Services	<u>3,244,021</u>	<u>3,036,614</u>	<u>476,129</u>	<u>-2,560,485</u>	<u>-84.32%</u>
Total Operating Expenditures	14,776,037	13,966,784	14,018,524	51,740	0.37%
Capital Expenditures	166,419	330,000	890,223	560,223	169.76%
Total Expenditures without Contingency	<u>14,942,456</u>	<u>14,296,784</u>	<u>14,908,747</u>	<u>611,963</u>	4.28%
Contingencies		303,800	400,000	96,200	
Grand Total Expenditures	<u>14,942,456</u>	<u>14,600,584</u>	<u>15,308,747</u>	<u>708,163</u>	4.85%
Excess (Deficiency) of Revenues Over Expenditures	-357,397	0	<b>0</b>	0	
Unreserved Ending Balance	<u>5,010,163</u>	<u>5,010,163</u>	<u>4,737,000</u>	<u>-176,963</u>	<u>-3.53%</u>
Undesignated Ending Balance	<u>5,010,163</u>	<u>3,710,163</u>	<u>3,337,000</u>	<u>-276,963</u>	<u>-7.46%</u>

## Explanation of Significant Budget Changes / Variance Report

### General Fund Revenues

**11. Ad Valorem Taxes** -\$119,187 -1.40%

Assessed values are estimated at -1.4% from the previous year. This reduction is a result of this. This reduction in taxable values is the lowest we have seen since 2008.

**12. Franchise Fees** -\$93,000 -8.60%

Franchise fees are down mainly due to Electric Franchise fees coming in lower than previous years. This trend is likely to continue if we have another fair weather winter.

**13. Miscellaneous** \$150,300 53.34%

Miscellaneous revenues are up due to the sale of the fire engine being replaced (estimated at \$150,000).

### General Fund Departmental Expenditures:

**14. Town Commission** -\$3,850 -11.32%

The reduction in the Town Commission budget is primarily due to the iPhones that were purchased in the previous fiscal year.

**15. Town Attorney** -\$37,800 -9.82%

The Town Attorney provides the Town with a letter each year estimating the amount of his legal costs for services to the Town. He anticipates that based on the Town Manager's efforts to keep legal costs to a minimum that there will be a significant reduction next year.

**16. Police** -\$136,516 -5.94%

The Town Manager and Police Chief have decided to leave the unfilled police officer position vacant for the next year. The crime statistics and other factors will be reviewed to determine if the position should be filled for the following year.

**17. Emergency Management** -\$11,050 -56.52%

The weather subscription service was eliminated as it was deemed to be redundant since there are many ways to get the same information at no cost. The Ready Alert system was also not being used enough to justify its cost and there are other ways to communicate this information at a lower cost.

**18. Recreation** -\$2,750 -7.69%

This reduction is mainly due to the Recreation Manager not attending the Florida Parks and Recreation Annual Conference. This may be added back in future years in the event that a new Community Center is built.

**General Fund Departmental Expenditures (continued):**

**18. Tennis** \$58,907 13.82%

The Tennis Center is providing more lessons and selling more merchandise. The increase in the personnel costs and cost of goods sold is made up for in increased revenues.

**18. General Services** \$367,944 12.12%

The primary source of the increase in general services is from the increase in the Town's contribution to its three pension plans.

**C. Preliminary Capital**

General Fund	\$	890,223
Utility Fund		6,810,000
Building Division		-
Capital Project Funds		<u>16,315,000</u>
Total	\$	24,015,223

These capital items are detailed in the Capital Outlay section

**V. CONCLUDING REMARKS**

I wish to express my appreciation to the Town Commission for your leadership in identifying major program goals for the coming year, as well as for your continuing support of staffs' efforts. Also, I wish to commend staff for their evaluation of our community needs and the great work they do year round.

I am confident that these efforts will result in an approved budget document that will continue to allow us to provide the level of service that Longboat Key residents have come to expect.

Respectfully submitted,



David R. Bullock,  
Town Manager

# Budget Summary



## Town Of Longboat Key 2012 - 2013 Recommended Budget

**RECOMMENDED  
BUDGET SUMMARY BY FUND  
2012-2013**

**GENERAL FUND**

Beginning Balance		\$4,737,000
Transfer from Road & Bridge Fund	679,000	
Transfer from Infrastructure Surtax	818,500	
Transfer from Building Department	265,000	
Transfer from Utility Fund	997,605	
Revenues	12,148,642	
Operating Expenses	-14,068,524	
Commission Contingency	-350,000	
Capital Expenditures	<u>-890,223</u>	
Ending Balance		<u>\$4,337,000</u>

**SPECIAL REVENUE FUNDS**

ROAD AND BRIDGE FUND 101

Beginning Balance		\$2,750,119
Revenues	550,750	
Transfer to General Fund	<u>-679,000</u>	
Ending Balance		<u>\$2,621,869</u>

INFRASTRUCTURE SURTAX FUND 102

Beginning Balance		\$1,091,782
Revenues	557,000	
Transfer to General Fund	<u>-818,500</u>	
Ending Balance		<u>\$830,282</u>

TOURIST DEVELOPMENT TAX FUND 104

Beginning Balance		\$1,903,545
Revenues	631,000	
Transfer to Beach Debt Service	<u>-400,000</u>	
Ending Balance		<u>\$2,134,545</u>

**RECOMMENDED  
BUDGET SUMMARY BY FUND  
2012-2013**

**SPECIAL REVENUE FUNDS (continued)**

BEACH DISTRICT A FUND 103

Beginning Balance		\$91,054
Ad Valorem Revenues & Interest	2,122,110	
Operating Expense	0	
Transfer to Debt Service	<u>-2,122,110</u>	
Ending Balance		<u>\$91,054</u>

BEACH DISTRICT B FUND 107

Beginning Balance		\$1,941
Ad Valorem Revenues & Interest	357,561	
Operating Expense	0	
Transfer to Debt Service	<u>-357,561</u>	
Ending Balance		<u>\$1,941</u>

**DEBT SERVICE FUNDS**

G.O. BEACH NOURISHMENT BOND FUND 202

Beginning Balance		\$0
Transfer from District A	2,122,110	
Transfer from District B	357,561	
Transfer from Tourist Development Tax Fund	400,000	
FY 2012 Debt Service	<u>-2,879,671</u>	
Ending Balance		<u>\$0</u>

G.O. FACILITY BOND FUND 203

Beginning Balance		\$72,652
Taxes and Interest	250,002	
Debt Service	<u>-285,145</u>	
Ending Balance		<u>\$37,509</u>

**RECOMMENDED  
BUDGET SUMMARY BY FUND  
2012-2013**

**CAPITAL PROJECT FUNDS**

STREETS CAPITAL PROJECT FUND 301

Beginning Balance		\$497,696
Interest on Investments	5,000	
Streets Resurface Project	<u>-250,000</u>	
Ending Balance		<u>\$252,696</u>

LAND ACQUISITION FUND 302

Beginning Balance		\$1,578,708
Revenues	<u>20,000</u>	
Ending Balance		<u>\$1,598,708</u>

BEACH NOURISHMENT FUND 303

Beginning Balance		\$2,500,000
Interest on Investments	30,000	
Bond Proceeds	16,000,000	
High Erosion Area Sand Placement	-9,500,000	
North End Structures	-6,200,000	
Beach Consulting	-100,000	
Beach Tilling	-30,000	
Environmental Monitor of Protected Species	-80,000	
Post Construction Monitoring	<u>-70,000</u>	
Ending Balance		<u>\$2,550,000</u>

CANAL DREDGING FUND 305

Beginning Balance		\$112,754
Interest on investments	4,500	
Canal Maintenance Reserve	<u>300,000</u>	
	304,500	
Less Canal Maintenance Reserve	<u>-300,000</u>	
Unreserved Ending Balance		<u>\$117,254</u>

**RECOMMENDED  
BUDGET SUMMARY BY FUND  
2012-2013**

**CAPITAL PROJECT FUNDS (Continued)**

PARKS & RECREATION CAPITAL PROJECTS FUND 306

Beginning Balance		\$248,514
Income on Investments	3,000	
Bayfront Park Recreation Center	-75,000	
Village Boat Ramp	<u>-62,000</u>	
Ending Balance		<u>\$114,514</u>

**ENTERPRISE FUNDS**

UTILITY FUND 401

Beginning Balance		\$14,500,000
Revenues	7,355,000	
Transfer to General Fund	-997,605	
Operating Expenses	-4,086,526	
Depreciation Expense	-800,000	
Capital Expenditures	-6,735,000	
Bond Principal & Interest	-1,060,990	
Commission Contingency	<u>-200,000</u>	
Ending Balance		<u>\$7,974,879</u>

BUILDING DEPARTMENT FUND 402

Beginning Balance		\$673,000
Revenues	656,250	
Transfer to General Fund	-265,000	
Expenditures	<u>-582,708</u>	
Ending Balance		<u>\$481,542</u>

# Capital



## Town Of Longboat Key 2012 - 2013 Recommended Budget

**Town of Longboat Key  
Recommended Capital  
FY 2012-13**

<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>FUND SOURCE</b>
<b><u>General Fund</u></b>		
<b>Municipal Buildings</b>		
Re-Roof Buildings	<u>10,000</u>	<i>Infrastructure Surtax</i>
	10,000	
<b>Police Department</b>		
Patrol cars	108,000	<i>Infrastructure Surtax</i>
Call Recording System - Dispatch	<u>22,723</u>	<i>Ad Valorem Taxes</i>
	130,723	
<b>Fire/Rescue Department</b>		
Fire Engine	600,000	<i>Infrastructure Surtax</i>
Extrication Equipment	30,000	<i>Infrastructure Surtax</i>
Generator (Station 2)	<u>35,000</u>	<i>Infrastructure Surtax</i>
	665,000	
<b>Tennis Center</b>		
Point of Sale / Inventory Control System	5,500	<i>Infrastructure Surtax</i>
Resurface Courts	<u>30,000</u>	<i>Infrastructure Surtax</i>
	35,500	
<b>Streets Department</b>		
Pick-up Truck (4x4)	30,000	<i>Gas Taxes</i>
Mower	9,000	<i>Gas Taxes</i>
Street Light Replacements	<u>10,000</u>	<i>Gas Taxes</i>
	49,000	
<b>Total General Fund Capital</b>	<b><u><u>890,223</u></u></b>	
<b><u>Utility Fund</u></b>		
<b>Water Division</b>		
Subaqueous Potable Water Main Construction	2,000,000	<i>Bank Loan</i>
Water Meter Replacement Program	1,500,000	<i>Bank Loan</i>
Water Storage Tank Mixers	150,000	<i>Utility Rates</i>
Utility Maps	50,000	<i>Utility Rates</i>
Dump Truck	55,000	<i>Utility Rates</i>
Main Line Valve Replacement	<u>50,000</u>	<i>Utility Rates</i>
	3,805,000	

**Town of Longboat Key  
Recommended Capital  
FY 2012-13**

**Wastewater Division**

Wastewater Collection, Subaqueous Forcemain (prelim)	1,000,000	<i>Bank Loan</i>
Sliplining gravity sewers, services	600,000	<i>Bank Loan</i>
Rehab Lift Station E	600,000	<i>Bank Loan</i>
Rehab Lift Station 9C	350,000	<i>Bank Loan</i>
Wastewater Collection System Evaluation	300,000	<i>Bank Loan</i>
Pumps, control panel upgrades	45,000	<i>Utility Rates</i>
Generator	35,000	<i>Utility Rates</i>
Wet Well, manhole repair	<u>75,000</u>	<i>Utility Rates</i>
	3,005,000	
<b>Total Utility Fund Capital</b>	<b><u>6,810,000</u></b>	

<b>DESCRIPTION</b>	<b>AMOUNT</b>	<b>FUND SOURCE</b>
<b><u>Capital Project Funds</u></b>		
<b>Streets Capital Project</b>		
Street Resurface Program	<u>250,000</u>	<i>Gas Taxes</i>
	250,000	
<b>Beach Capital Project</b>		
North End Structures	6,200,000	<i>Beach Bonds</i>
High Erosion Area Sand Placement ("Hot Spots")	9,500,000	<i>Beach Bonds</i>
Turtle Monitoring	80,000	<i>Beach Fund Balance</i>
Beach Tilling	30,000	<i>Beach Fund Balance</i>
Beach Monitoring	70,000	<i>Beach Fund Balance</i>
Consultant Services	<u>100,000</u>	<i>Beach Fund Balance</i>
	15,980,000	
<b>Parks and Recreation Capital Project</b>		
Bayfront Park Recreation Center Interior Painting	15,000	<i>Fund Balance</i>
Bayfront Park Recreation Center Exterior Painting	10,000	<i>Fund Balance</i>
Bayfront Park Recreation Center Access Ramp	50,000	<i>Fund Balance</i>
Town Dock Repairs	<u>10,000</u>	<i>Fund Balance</i>
	85,000	
<b>Total General Government Capital Project Funds</b>	<b><u>16,315,000</u></b>	
<b>Grand Total All Funds</b>	<b><u>24,015,223</u></b>	

## Town of Longboat Key Recommended Five-Year Capital Plan

1 DESCRIPTION OF PROGRAM	2 COST 2012-13	3 COST 2013-14	4 COST 2014-15	5 COST 2015-16	6 COST 2016-17
<b>INFORMATION TECHNOLOGY</b>					
Server Replacement (Five year replacement schedule)		125,000			
Telephone System		100,000			
2010 Microsoft Office		30,000			
Network Upgrades		15,000	15,000	15,000	15,000
<b>TOTAL</b>	-	270,000	15,000	15,000	15,000
<b>MUNICIPAL BUILDINGS</b>					
Air Conditioner Replacement		10,000			
Exterior Painting			20,000		
Interior Painting		20,000			
Emergency Generator Replacement		40,000			
Carpet Replacement		10,000	10,000	10,000	
Re-Roof Buildings	10,000				
<b>TOTAL</b>	10,000	80,000	30,000	10,000	-
<b>POLICE</b>					
Police Vehicles	108,000	75,000	75,000	75,000	
Police Recording System	22,723				
Outboard Motor			30,000		
Radio Equipment		31,000	31,000	31,000	
<b>TOTAL</b>	130,723	106,000	136,000	106,000	-
<b>FIRE / RESCUE</b>					
Replace Fire Engine	600,000				
Generator	35,000				
Replace Ambulance		230,000	-		250,000
Hydraulic Extrication Equipment	30,000				
SCBA Cylinders		75,000			
Defibrillator		80,000			
SUV 4X4				27,000	
Replace Command Vehicle			50,000		
EMS Stretchers			30,000		
<b>TOTAL</b>	665,000	385,000	80,000	27,000	250,000
<b>PLANNING AND ZONING</b>					
Replace 4 X 2 Vehicle		20,000		25,000	
<b>TOTAL</b>	-	20,000	-	25,000	-
<b>RECREATION CENTER</b>					
Parking Lot Improvements		10,000			
Fitness Equipment					50,000
Replace Floor Covering			10,000		
Resurface Walking Trail			45,000		
New Playground					100,000
Resurface Tennis Courts		7,500			
Air Conditioner			7,500		
<b>TOTAL</b>	-	17,500	62,500	-	150,000
<b>TENNIS</b>					
Replace Cabanas				16,000	
Point of Sale / Inventory Control System	5,500				
Resurface Clay Courts	30,000	16,000			
Replace Fences at 590 Bay Isles Rd			50,000		
<b>TOTAL</b>	35,500	16,000	50,000	16,000	-
<b>PARKS</b>					
Replace Van			30,000		
Playground Equipment			35,000		
Club Cart				7,500	
<b>TOTAL</b>	-	-	65,000	7,500	-

## Town of Longboat Key Recommended Five-Year Capital Plan

1 DESCRIPTION OF PROGRAM	2 COST 2012-13	3 COST 2013-14	4 COST 2014-15	5 COST 2015-16	6 COST 2016-17
<b>STREETS</b>					
Heavy Equipment		85,000		110,000	
3/4 Ton Truck Replacement	30,000	35,000	35,000	35,000	
Mower	9,000				
Street Light and Sign Replacement Program	10,000	10,000	10,000	10,000	10,000
<b>TOTAL</b>	<b>49,000</b>	<b>130,000</b>	<b>45,000</b>	<b>155,000</b>	<b>10,000</b>
<b>TOTAL GENERAL FUND</b>	<b><u>890,223</u></b>	<b><u>1,024,500</u></b>	<b><u>483,500</u></b>	<b><u>361,500</u></b>	<b><u>425,000</u></b>
<b>WATER</b>					
Main Line Valve Replacement (Insertion and Installation Pressure Controls Along GMD )	50,000				
Water Meter Replacement Project	1,500,000				
Subaqueous Water Main Inspections			60,000		
New Utility Maps (Utility Locator, GIS Mapping of Area)	50,000				
Vehicles, Trucks, Trailers	55,000	50,000		40,000	
Water Storage Tank Mixers	150,000				
Subaqueous Potable Water Main Construction	2,000,000				
Water Distribution Rehab					500,000
Mid-Key Potable Storage Tank Inspection		50,000			20,000
South Key Potable Storage Tank Inspection		50,000			20,000
<b>TOTAL WATER</b>	<b>3,805,000</b>	<b>150,000</b>	<b>60,000</b>	<b>40,000</b>	<b>540,000</b>
<b>WASTEWATER</b>					
Slipline Gravity Sewers and Services	600,000	600,000	600,000	600,000	600,000
Rehabilitate Intermediate Lift Stations		350,000	400,000	400,000	400,000
Lift Station 9C Rehabilitation	350,000				
Wastewater Collection, Subaqueous Force Main	1,000,000	1,000,000	14,000,000		
Lift Station E Rehabilitation	600,000				
Rehabilitate Minor Lift Stations		150,000	150,000	150,000	150,000
Wastewater Collection System Evaluation	300,000				
Force Main Replacement (TBD)		25,000	25,000	25,000	25,000
Lift Station Pumps, Control Panel Upgrades	45,000	45,000	45,000	45,000	45,000
Generator	35,000				
Wetwell & Manhole Repair	75,000	75,000	75,000	75,000	75,000
Vehicles		34,000		40,000	
<b>TOTAL WASTEWATER</b>	<b>3,005,000</b>	<b>2,279,000</b>	<b>15,295,000</b>	<b>1,335,000</b>	<b>1,295,000</b>
<b>Total Utility Fund</b>	<b><u>6,810,000</u></b>	<b><u>2,429,000</u></b>	<b><u>15,355,000</u></b>	<b><u>1,375,000</u></b>	<b><u>1,835,000</u></b>
<b>STREETS CAPITAL PROJECTS</b>					
Street Resurface Program	250,000				
Storm Drains & Culverts		15,000	15,000	15,000	
<b>TOTALS</b>	<b>250,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	-
<b>BEACH CAPITAL PROJECTS</b>					
North End Structures	6,200,000	Under Development			
High Erosion Area Sand Placement ("Hot Spots")	9,500,000				
Environmental Monitoring for Protected Species	80,000				
Beach Monitoring - Annual Post Construction-Aerials	70,000				
Beach Tilling	30,000				
Beach Consultant Technical Advisory	100,000				
<b>TOTAL</b>	<b>15,980,000</b>	-	-	-	-
<b>CANAL DREDGING</b>					
Canal Dredging		250,000	750,000		
<b>TOTAL</b>	-	250,000	750,000	-	-

## Town of Longboat Key Recommended Five-Year Capital Plan

1 DESCRIPTION OF PROGRAM	2 COST 2012-13	3 COST 2013-14	4 COST 2014-15	5 COST 2015-16	6 COST 2016-17
<b>PARKS AND RECREATION CAPITAL PROJECTS</b>					
Town Dock Repair	10,000		10,000		
New Playground - Recreation Center				100,000	
Access Ramp Replacement - Recreation Center	50,000				
Interior Painting-Recreation Center	15,000				
Exterior Painting - Recreation Center	10,000				
<b>TOTAL</b>	<b>85,000</b>	-	<b>10,000</b>	<b>100,000</b>	-
<b>Total General Government Capital Project Funds</b>	<b><u>16,315,000</u></b>	<b><u>265,000</u></b>	<b><u>775,000</u></b>	<b><u>115,000</u></b>	<b><u>-</u></b>

# Taxes



## Town Of Longboat Key 2012 - 2013 Recommended Budget

**AD VALOREM TAX SUMMARY  
FISCAL YEAR 2012 - 2013**

	<b><u>Final FY 2011</u></b>	<b><u>Certified FY 2012</u></b>	<b><u>Estimated FY 2013</u></b>
Sarasota County	3,503,704,475	3,346,299,628	3,305,993,834
Manatee County	<u>1,364,896,458</u>	<u>1,301,371,164</u>	<u>1,276,648,234</u>
Total Ad Valorem Value	\$4,868,600,933	\$4,647,670,792	\$4,582,642,068

**GENERAL FUND TAXES**

General Tax Millage	<b>1.8872</b>	<b>1.8872</b>	<b>1.8872</b>
Taxes Collectible	<u>\$8,874,102</u>	<u>\$8,499,099</u>	<u>\$8,379,912</u>

**GENERAL OBLIGATION DEBT SERVICE**

G.O. Millage	<b>0.0716</b>	<b>0.0677</b>	<b>0.0564</b>
G.O. Facility Bonds	<u>\$333,783</u>	<u>\$303,178</u>	<u>\$250,002</u>

**DISTRICT A**

**AD VALOREM VALUE**

Sarasota County	2,120,575,214	2,034,100,780	2,009,463,183
Manatee County	<u>785,499,242</u>	<u>740,183,180</u>	<u>728,081,158</u>
Total Ad Valorem Value	\$2,906,074,456	\$2,774,283,960	\$2,737,544,341

**DEBT SERVICE TAXES**

Beach Bond Millage	<b>0.0000</b>	<b>0.0000</b>	<b>0.8000</b>
Taxes Collectible	<u>\$0</u>	<u>\$0</u>	<u>\$2,122,110</u>

**DISTRICT B**

**AD VALOREM VALUE**

Sarasota County	1,383,129,261	1,312,198,848	1,296,530,651
Manatee County	<u>579,397,216</u>	<u>561,187,984</u>	<u>548,567,076</u>
Total Ad Valorem Value	\$1,962,526,477	\$1,873,386,832	\$1,845,097,727

**DEBT SERVICE TAXES**

Beach Bond Millage	<b>0.0000</b>	<b>0.0000</b>	<b>0.2000</b>
Taxes Collectible	<u>\$0</u>	<u>\$0</u>	<u>\$357,561</u>

# Summary by Department



## Town Of Longboat Key 2012 - 2013 Recommended Budget

Description	Actual	Actual	Actual	Adopted	Proposed	Budget	Budget
	Amount	Amount	Amount	Budget	Budget	Variance	Variance
	Year 2009	Year 2010	Year 2011	2011-12	2012-13	\$	%
<b>GENERAL FUND - 001</b>							
TAXES	8,639,022	7,697,326	8,903,222	8,499,099	8,379,912	(119,187)	(1.40%)
FRANCHISE FEES	1,118,650	1,020,208	980,723	1,081,000	988,000	(93,000)	(8.60%)
INTERGOVERNMENTAL	1,457,509	1,422,804	1,358,531	1,461,780	1,457,180	(4,600)	(0.31%)
CHARGES FOR SERVICES	335,163	422,609	366,070	376,500	311,650	(64,850)	(17.22%)
LOCAL BUSINESS TAX / MISC PERMITS	206,719	167,086	175,311	167,500	167,500	-	0.00%
FINES AND FORFEITS	42,020	19,460	10,840	40,800	40,800	-	0.00%
MISCELLANEOUS	162,459	193,671	145,710	191,100	318,600	118,000	61.75%
TENNIS	395,620	391,395	442,581	442,200	485,000	42,800	9.68%
TRANSFERS	2,085,840	2,542,209	1,891,370	2,012,605	2,760,105	749,200	37.23%
<i>Prior Year Surplus</i>	-	-		328,000	400,000	72,000	21.95%
<b>GRAND TOTAL REVENUES AND TRANSFERS</b>	<b>14,443,002</b>	<b>13,876,768</b>	<b>14,274,358</b>	<b>14,600,584</b>	<b>15,308,747</b>	<b>700,363</b>	<b>4.80%</b>
TOWN COMMISSION	47,324	53,650	39,368	34,000	30,150	(3,850)	(11.32%)
TOWN ATTORNEY	375,069	479,849	412,394	384,800	347,000	(37,800)	(9.82%)
OTHER ATTORNEYS	426,559	128,770	80,556	62,500	62,500	-	0.00%
TOWN MANAGER	379,977	371,988	645,648	369,539	355,533	(14,006)	(3.79%)
TOWN CLERK	358,629	329,059	324,663	320,094	351,346	31,252	9.76%
HUMAN RESOURCES	111,943	114,973	111,833	107,268	106,919	(349)	(0.33%)
FINANCE DEPT (PURCHASING)	512,801	520,183	497,356	485,232	584,934	99,702	20.55%
INFORMATION TECHNOLOGY	577,348	616,125	657,444	665,526	730,799	65,273	9.81%
PLANNING, ZONING & CODE	463,434	544,562	581,151	535,203	575,582	40,379	7.54%
POLICE EXPENSES	2,376,717	2,134,776	2,265,741	2,296,941	3,079,666	782,725	34.08%
FIRE DEPARTMENT	4,080,523	3,975,866	3,987,114	3,833,205	5,239,587	1,406,382	36.69%
EMERGENCY MANAGEMENT	24,243	23,800	24,964	19,550	8,500	(11,050)	(56.52%)
MUNICIPAL BUILDINGS	158,366	158,189	134,792	115,000	110,875	(4,125)	(3.59%)
PUBLIC WORKS	479,386	474,257	478,266	548,526	647,087	98,561	17.97%
RECREATION CENTER	96,845	75,701	72,654	35,755	33,005	(2,750)	(7.69%)
PARKS DEPARTMENT	201,419	212,443	213,471	188,649	212,971	24,322	12.89%
STREETS DEPARTMENT	477,998	507,587	507,134	502,289	580,941	78,652	15.66%
TENNIS CENTER	427,533	425,815	497,467	426,093	485,000	58,907	13.82%
GENERAL SERVICES	2,363,158	1,929,716	3,244,021	3,036,614	476,129	(2,560,485)	(84.32%)
<b>GENERAL FUND GRAND TOTAL PERSONNEL/OPERATING</b>	<b>13,939,272</b>	<b>13,077,309</b>	<b>14,776,037</b>	<b>13,966,784</b>	<b>14,018,524</b>	<b>51,740</b>	<b>0.37%</b>
CAPITAL OUTLAY	266,287	933,996	166,419	330,000	890,223	560,223	169.76%
CONTINGENCIES	-	-	-	300,000	400,000	100,000	33.33%
<b>GRAND TOTAL GENERAL FUND EXPENDITURES</b>	<b>14,205,559</b>	<b>14,011,305</b>	<b>14,942,456</b>	<b>14,596,784</b>	<b>15,308,747</b>	<b>711,963</b>	<b>4.88%</b>
<b>FUND REVENUES OVER EXPENDITURES</b>					-		
<b>BEGINNING BALANCE</b>					<b>4,737,000</b>		
<b>PROJECTED ENDING FUND BALANCE</b>					<b>4,737,000</b>		

<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>UTILITY FUND-401</u></b>							
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>	<b><u>8,285,315</u></b>	<b><u>7,664,837</u></b>	<b><u>7,965,570</u></b>	<b><u>8,005,000</u></b>	<b><u>7,355,000</u></b>	<b><u>(650,000)</u></b>	<b><u>(8.12%)</u></b>
WATER DEPARTMENT	1,950,403	1,597,378	1,651,272	1,803,876	1,874,047	70,171	3.89%
WASTEWATER DEPARTMENT	1,873,906	1,950,305	1,963,313	1,988,795	2,061,279	72,484	3.64%
UTILITIES GENERAL SERVICES	2,356,025	3,421,822	3,487,085	2,748,623	3,009,795	261,172	9.50%
CAPITAL OUTLAY	3,415,921	6,253,738	3,570,876	1,345,000	6,810,000	3,910,000	290.71%
COMMISSION CONTINGENCY	-	-	-	200,000	200,000	-	0.00%
<b><u>GRAND TOTAL UTILITY FUND EXPENDITURES</u></b>	<b><u>9,596,255</u></b>	<b><u>13,223,243</u></b>	<b><u>10,672,546</u></b>	<b><u>8,086,294</u></b>	<b><u>13,955,121</u></b>	<b><u>4,313,827</u></b>	<b><u>53.35%</u></b>
<b><u>FUND REVENUES (UNDER) EXPENDITURES</u></b>					<b><u>(6,600,121)</u></b>		
BEGINNING BALANCE					<b><u>14,500,000</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>					<b><u>7,899,879</u></b>		
<b><u>BUILDING FUND-402</u></b>							
PERMITS	772,024	956,862	920,199	638,000	640,000	2,000	0.31%
CHARGES FOR SERVICES & OTHER	49,399	19,476	17,022	41,000	16,250	(24,750)	(60.37%)
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>	<b><u>821,423</u></b>	<b><u>976,338</u></b>	<b><u>937,221</u></b>	<b><u>679,000</u></b>	<b><u>656,250</u></b>	<b><u>(22,750)</u></b>	<b><u>(3.35%)</u></b>
<b><u>GRAND TOTAL BUILDING FUND EXPENDITURES</u></b>	<b><u>694,992</u></b>	<b><u>769,307</u></b>	<b><u>798,567</u></b>	<b><u>829,080</u></b>	<b><u>847,708</u></b>	<b><u>18,628</u></b>	<b><u>2.25%</u></b>
<b><u>FUND REVENUES (UNDER) EXPENDITURES</u></b>					<b><u>(191,458)</u></b>		
BEGINNING BALANCE					<b><u>673,000</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>					<b><u>481,542</u></b>		

# Summary by Line Code



## Town Of Longboat Key 2012 - 2013 Recommended Budget

object	Description	Actual	Actual	Actual	3 YR Average	Adopted	Proposed	Variance 3
		Amount Year 2009	Amount Year 2010	Amount Year 2011		Budget 2011-12	Budget 2012-13	YR AVG vs. Prop Budget 2012-13
<b><u>Personnel Services - General, Utility and Building Funds</u></b>								
1101	Wages / Executive	929,545	886,915	907,653	908,038	878,135	845,250	(62,788)
1104	Incentive Pay / Executive	5,254	3,599	5,080	4,644	5,061	5,061	417
1112	Wages / Supplemental Compensation	50,276	49,893	77,461	59,210	49,702	-	(59,210)
1201	Wages / Regular	6,529,939	6,119,362	6,213,332	6,287,544	6,048,597	5,917,803	(369,741)
1202	Wages / Auto Policy	1,012	1,004	1,004	1,007	1,000	1,000	(7)
1204	Incentive Pay / Regular	86,064	82,877	85,292	84,744	79,384	75,883	(8,861)
1206	Wages / Holiday	157,360	147,341	154,414	153,038	149,295	146,613	(6,425)
1208	Shift Differential	35,178	28,893	31,382	31,818	30,416	29,177	(2,641)
1209	Severance	73,534	10,500	194,015	92,683	-	-	(92,683)
1210	Wages / Supplemental - Lessons-Clinics	83,617	50,075	107,613	80,435	93,000	98,000	17,565
1302	Wages / Temporary	66,709	18,224	16,100	33,678	13,500	13,500	(20,178)
1402	Wages / Overtime	308,440	304,491	239,350	284,094	201,221	196,012	(88,082)
1504	State Incentive	13,959	14,060	15,968	14,662	17,281	14,641	(21)
1601	Compensating Vacation Pay	(3,043)	7,508	(10,181)	(1,905)	-	-	1,905
1602	Compensating Medical Pay	(14,987)	211	13,554	(407)	-	-	407
2101	Fica Taxes	610,917	571,559	589,331	590,602	571,094	557,065	(33,537)
2201	Pension	1,830,475	1,602,938	2,880,552	2,104,655	2,855,980	3,160,147	1,055,492
2203	Town Contrib Salary Savings / 401K	138,042	123,007	100,419	120,489	81,208	68,760	(51,729)
2204	Town Contr Def Comp / Icma 401-A	156,723	129,897	175,477	154,032	135,234	148,206	(5,826)
2301	Insurance / Medical	905,327	861,867	947,169	904,788	1,017,556	1,031,443	126,655
2302	Insurance / Disability	44,290	41,055	43,128	42,824	-	-	(42,824)
2304	Insurance / Life	25,170	23,402	23,636	24,069	25,219	16,826	(7,243)
2401	Workers Compensation	124,035	87,029	72,395	94,486	105,257	158,512	64,026
2501	Unemployment Compensation	4,917	22,672	21,497	16,362	-	-	(16,362)
	<b>Total Personnel Services</b>	<b>12,162,753</b>	<b>11,188,379</b>	<b>12,905,641</b>	<b>12,085,591</b>	<b>12,358,140</b>	<b>12,483,899</b>	<b>398,308</b>
<b><u>Operating Expenses - General, Utility and Building Funds</u></b>								
3101	Prof Services / Engineering	3,539	16,207	14,038	11,261	45,000	45,000	33,739
3102	Town Attorney Contractual Services	335,013	442,462	351,327	376,267	336,400	282,000	(94,267)
3104	Prof Services / Other	547,218	456,557	614,960	539,578	502,167	562,040	22,462
3105	Misc Legal Expenses	11,919	21,341	11,809	15,023	15,000	15,000	(23)
3106	Other Attorneys	80,169	110,327	80,556	90,351	62,500	62,500	(27,851)
3107	Other Attorneys/Port Dolphin	346,390	18,443	-	121,611	-	-	(121,611)
3108	Town Attorney / Litigation	24,723	12,269	46,258	27,750	30,000	47,000	19,250
3201	Accounting And Auditing	43,500	40,500	49,000	44,333	41,350	37,350	(6,983)
4001	Travel / Conference / Training	119,056	113,612	96,392	109,687	86,606	92,307	(17,380)
4002	Car Allowance	14,192	13,644	13,885	13,907	14,050	11,950	(1,957)
4101	Communications	115,155	125,643	126,847	122,548	121,000	125,250	2,702
4103	Insurance Opt Out Allowance	-	3,231	4,346	2,526	4,000	2,000	(526)

object	Description	Actual	Actual	Actual	3 YR Average	Adopted	Proposed	Variance 3
		Amount Year 2009	Amount Year 2010	Amount Year 2011		Budget 2011-12	Budget 2012-13	YR AVG vs. Prop Budget 2012-13
4104	Television Media	14,106	17,711	17,990	16,602	10,000	20,000	3,398
4201	Postage And Freight	21,346	16,564	14,613	17,508	15,900	15,043	(2,465)
4301	Electricity	232,433	217,744	230,929	227,035	242,275	235,455	8,420
4302	Water	37,282	31,455	35,345	34,694	32,600	34,900	206
4304	Solid Waste Recycling	28,148	-	3,144	10,431	1,500	1,500	(8,931)
4305	Gas	-	162	342	168	550	450	282
4401	Rental / Building	10,557	12,754	10,719	11,343	12,100	12,200	857
4402	Rental / Equipment	32,203	31,685	32,312	32,067	32,800	31,429	(638)
4502	Insurance / Property	181,797	184,683	185,509	183,996	184,200	182,200	(1,796)
4503	Insurance / Other	187,752	162,885	173,954	174,864	187,000	179,000	4,136
4601	R/M Buildings	99,345	91,750	67,253	86,116	90,000	87,000	884
4602	R/M Grounds	52,406	55,552	43,380	50,446	48,900	47,950	(2,496)
4603	R/M Automotive Equipment	152,389	118,680	135,813	135,627	128,650	125,650	(9,977)
4604	R/M Hydrants/Meters/Lines/Ls	255,517	116,355	122,333	164,735	220,000	220,000	55,265
4604	R/M Lift Stations And Sewer Lines	82,164	51,912	70,993	68,356	100,000	100,000	31,644
4605	R/M Other Equipment	99,301	131,558	144,668	125,176	127,825	138,200	13,024
4606	R/M Beach Accesses	11,684	18,196	10,035	13,305	5,000	5,000	(8,305)
4607	R/M Right Of Way	38,572	45,520	44,402	42,831	45,500	33,500	(9,331)
4608	R/M Grounds/Contractual	91,425	75,479	66,324	77,743	79,000	72,000	(5,743)
4610	R/M Storm	1,787	4,659	4,748	3,731	7,700	6,700	2,969
4612	R/M Street Lights	1,981	5,616	6,316	4,638	5,000	5,000	362
4613	R/M Channel Markers	1,616	1,200	-	939	1,215	1,000	61
4614	R/M Canal Clearance / Trim	-	-	925	308	-	-	(308)
4701	Printing And Forms	18,021	32,439	31,671	27,377	26,350	22,150	(5,227)
4702	Duplication Costs	8,180	6,762	13,242	9,395	6,750	6,975	(2,420)
4901	Licenses and Taxes	4,148	2,309	4,429	3,629	3,400	4,850	1,221
4902	Miscellaneous	52,739	101,760	41,670	65,390	47,650	56,300	(9,090)
4903	Advertising	79,420	65,827	56,481	67,243	67,300	69,100	1,857
4910	Visa/Mastercard Fees	5,589	7,231	8,909	7,243	3,600	9,000	1,757
4920	Code Enforcement Board Actions	275	538	1,291	701	500	500	(201)
4920	Costs / Vending Machines	463	483	943	630	400	400	(230)
4921	Costs / Merchandise	37,414	39,498	68,291	48,401	45,905	64,690	16,289
4922	Costs / Special Events	-	11,122	4,645	5,256	5,500	5,500	244
4923	Costs / Promotion	1,207	2,271	1,780	1,753	2,000	2,000	247
4924	Cost Of Lessons-Contractor	1,271	28,720	2,100	10,697	5,000	-	(10,697)
4931	Miscellaneous Repairs	-	-	375	125	-	-	(125)
5101	Office Supplies	18,494	17,497	16,198	17,396	18,375	17,475	79
5201	Chemicals	11,467	13,407	9,344	11,406	17,350	17,350	5,944
5202	Cleaning And Sanitation Supplies	4,171	4,346	4,324	4,280	4,050	4,000	(280)
5203	Uniforms	50,914	41,722	60,784	51,140	47,100	42,350	(8,790)
5204	Fuel And Oil	110,883	126,101	162,043	133,009	128,550	130,300	(2,709)

object	Description	Actual	Actual	Actual	3 YR Average	Adopted	Proposed	Variance 3
		Amount Year 2009	Amount Year 2010	Amount Year 2011		Budget 2011-12	Budget 2012-13	YR AVG vs. Prop Budget 2012-13
5206	Rescue Supplies	42,811	47,105	36,030	41,982	33,000	33,000	(8,982)
5207	Water Purchased For Resale	1,161,356	1,137,831	1,192,241	1,163,809	1,150,000	1,150,000	(13,809)
5208	Misc Operating Supplies	12,775	31,267	14,015	19,352	14,600	14,600	(4,752)
5209	Wastewater Treatment	1,417,394	1,436,970	1,480,078	1,444,814	1,435,400	1,435,400	(9,414)
5210	Small Tools And Minor Equipment	64,207	89,064	81,735	78,335	127,473	90,050	11,715
5211	Laundry And Clothing Allowance	18,675	18,115	27,290	21,360	28,240	26,735	5,375
5212	Computer Software	12,021	16,347	9,948	12,772	17,500	9,500	(3,272)
5212	Water Wise Program	(50)	582	2,191	908	2,000	2,000	1,092
5213	Property & Evidence Supplies	1,148	2,072	1,823	1,681	1,700	1,700	19
5214	Uniforms - Bunker Gear	-	20,571	18,620	13,064	19,200	5,200	(7,864)
5215	Pharmaceuticals	-	-	7,645	2,548	12,000	12,000	9,452
5301	R/M Streets	1,325	4,310	5,869	3,835	4,700	4,700	865
5302	R/M Drainage And Culverts	321	9,629	5,382	5,111	10,200	10,200	5,089
5303	R/M Signs	1,395	1,713	2,747	1,952	2,100	2,100	148
5401	Bks/Publications/Subscrip/Memb Dues	41,787	38,956	39,615	40,119	41,955	38,660	(1,459)
8101	Trolley Subsidy	-	-	42,000	14,000	42,000	42,000	28,000
8200	Grants	2,477	-	-	826	-	-	(826)
8202	Sarasota Bay Estuary Program	15,000	15,000	15,000	15,000	15,000	15,000	-
8203	Volunteer Fire Dept	10,000	-	-	3,333	-	-	(3,333)
8204	Economic Development Council	5,078	5,081	10,031	6,730	10,100	9,500	2,770
8210	S.T.A.R.T.	25,000	25,000	25,000	25,000	17,500	10,000	(15,000)
8213	S.C.O.P.E.	-	2,381	2,300	1,560	2,000	2,000	440
	<b>Total Operating Expenses</b>	<b>6,512,061</b>	<b>6,170,383</b>	<b>6,339,545</b>	<b>6,340,663</b>	<b>6,252,236</b>	<b>6,203,859</b>	<b>(136,804)</b>
	<b>Personnel Services</b>	<b>12,162,753</b>	<b>11,188,379</b>	<b>12,905,641</b>	<b>12,085,591</b>	<b>12,358,140</b>	<b>12,483,899</b>	<b>398,308</b>
	<b>Operating Expenses</b>	<b>6,512,061</b>	<b>6,170,383</b>	<b>6,339,545</b>	<b>6,340,663</b>	<b>6,252,236</b>	<b>6,203,859</b>	<b>(136,804)</b>
	<b>Grand Total</b>	<b>18,674,814</b>	<b>17,358,762</b>	<b>19,245,186</b>	<b>18,426,254</b>	<b>18,610,376</b>	<b>18,687,758</b>	<b>261,504</b>

Detail by  
General Ledger  
Account



Town Of Longboat Key  
2012 - 2013  
Recommended Budget

Account Number	Description	Actual	Actual	Actual	Adopted	Proposed	Budget	Budget
		Amount	Amount	Amount	Budget	Budget	Variance	Variance
		Year 2009	Year 2010	Year 2011	2011-12	2012-13	\$	%
001.0900.311.1001	Ad Valorem Taxes / Sarasota County	6,144,613	5,480,399	6,374,389	6,119,235	6,045,591	(73,644)	(1.2%)
001.0900.311.1002	Ad Valorem Taxes / Manatee County	2,494,409	2,216,927	2,528,833	2,379,864	2,334,321	(45,543)	(1.9%)
	<b>TAXES</b>	<b>8,639,022</b>	<b>7,697,326</b>	<b>8,903,222</b>	<b>8,499,099</b>	<b>8,379,912</b>	<b>(119,187)</b>	<b>(1.4%)</b>
001.0900.313.1000	Franchise Fees / Electricity	1,045,372	957,198	925,047	1,010,000	925,000	(85,000)	(8.4%)
001.0900.313.4000	Franchise Fees / Gas	52,244	43,612	37,069	50,000	44,000	(6,000)	(12.0%)
001.0900.313.7000	Franchise Fees / Solid Waste	21,034	19,398	18,607	21,000	19,000	(2,000)	(9.5%)
	<b>FRANCHISE FEES</b>	<b>1,118,650</b>	<b>1,020,208</b>	<b>980,723</b>	<b>1,081,000</b>	<b>988,000</b>	<b>(93,000)</b>	<b>(8.6%)</b>
001.0900.331.5001	Fed Grants / FEMA	8,200	74	-	-	-	-	0.0%
001.0900.331.5002	Fed Grants / Dept Of Justice	1,000	60,000	2,854	-	-	-	0.0%
001.0900.335.1201	St Rev Sharing / Sales Tax	125,845	124,574	125,772	127,000	127,000	-	0.0%
001.0900.335.1205	St Rev Sharing / Communications Tax	680,595	602,486	591,914	610,000	635,000	25,000	4.1%
001.0900.335.1400	Mobile Home Licenses	532	341	406	500	500	-	0.0%
001.0900.335.1500	Alcoholic Beverage Licenses	13,236	12,475	10,895	13,000	13,000	-	0.0%
001.0900.335.1810	Local Govt 1/2 Cent Sales Tax	464,779	458,034	479,823	499,000	473,000	(26,000)	(5.2%)
001.0900.335.2301	Firefighters Supplemental Comp	14,803	14,257	14,925	17,280	17,280	-	0.0%
001.0900.337.2001	Othr Grants / Sarasota/Manatee Ems	-	3,324	-	-	-	-	0.0%
001.0900.337.2002	Othr Grants / WCIND	144,241	143,554	128,028	146,500	157,400	10,900	7.4%
001.0900.337.9002	Othr Grants	-	-	-	15,000	-	(15,000)	(100.0%)
001.0900.338.9001	Boat Registrations / Sarasota Cnty	4,278	3,685	3,914	3,500	4,000	500	14.3%
001.0900.338.9002	Manatee Interlocal / Marine Patrol	-	-	-	30,000	30,000	-	0.0%
	<b>INTERGOVERNMENTAL</b>	<b>1,457,509</b>	<b>1,422,804</b>	<b>1,358,531</b>	<b>1,461,780</b>	<b>1,457,180</b>	<b>(4,600)</b>	<b>(0.3%)</b>
001.0900.341.2000	Zoning Fees / Petitions	36,881	80,964	20,100	35,000	40,000	5,000	14.3%
001.0900.341.2003	Staff Review Fees	2,234	-	1,265	-	-	-	0.0%
001.0900.341.3000	Copies / Maps / Ordinances / Etc	2,119	1,373	1,391	2,000	2,000	-	0.0%
001.0900.342.5000	Fire Inspection Fees	79,068	131,688	125,128	120,000	50,000	(70,000)	(58.3%)
001.0900.342.5002	Re-Inspection Fees	300	-	-	500	500	-	0.0%
001.0900.342.6001	Emergency Medical Service Fees	193,481	188,551	197,617	200,000	200,000	-	0.0%
001.0900.347.2001	Rec Ctr / Registrations/Fees	17,267	16,238	17,251	16,000	16,000	-	0.0%
001.0900.347.2002	Rec Ctr / Memberships	3,813	3,412	3,168	3,000	3,000	-	0.0%
001.0900.349.0001	Firefighters Union Adm Fee	-	150	150	-	150	150	100.0%
001.0900.349.0002	Interim Proprietary and Gen Svc Fee	-	233	-	-	-	-	0.0%
	<b>CHARGES FOR SERVICES</b>	<b>335,163</b>	<b>422,609</b>	<b>366,070</b>	<b>376,500</b>	<b>311,650</b>	<b>(64,850)</b>	<b>(17.2%)</b>
001.0900.321.0001	Local Business Tax	198,083	158,263	166,731	160,000	160,000	-	0.0%
001.0900.322.0005	Permits / Sign	6,330	6,625	5,980	6,000	6,000	-	0.0%
001.0900.329.0001	Permits / Miscellaneous	2,306	2,198	2,600	1,500	1,500	-	0.0%
	<b>LOCAL BUSINESS TAX / MISC PERMITS</b>	<b>206,719</b>	<b>167,086</b>	<b>175,311</b>	<b>167,500</b>	<b>167,500</b>	<b>-</b>	<b>0.0%</b>
001.0900.351.1001	Court Fines / Sarasota County	7,630	2,999	1,530	10,000	10,000	-	0.0%
001.0900.351.1002	Court Fines / Manatee County	3,436	2,200	1,330	5,000	5,000	-	0.0%
001.0900.354.0001	Violations / Fire Alarm Ordinance	650	-	100	3,000	3,000	-	0.0%
001.0900.354.0002	Violations / Handicap Fines	-	-	-	300	300	-	0.0%
001.0900.354.0003	Violations / Local Ordinances Misc	27,424	13,571	6,560	20,000	20,000	-	0.0%
001.0900.359.0001	Other Fines / Police Parking Fines	2,880	690	1,320	2,500	2,500	-	0.0%
	<b>FINES AND FORFEITS</b>	<b>42,020</b>	<b>19,460</b>	<b>10,840</b>	<b>40,800</b>	<b>40,800</b>	<b>-</b>	<b>0.0%</b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
001.0900.361.1000	Interest On Investments	131,119	125,616	93,319	125,000	125,000	-	0.0%
001.0900.361.1001	Gain Loss On Sale Of Investments	(23,364)	(15,515)	(16,502)	(15,000)	(15,000)	-	0.0%
001.0900.361.3201	Interest / Sarasota Tax Collector	6,737	1,189	468	6,000	6,000	-	0.0%
001.0900.361.3202	Interest / Manatee Tax Collector	-	-	-	1,200	1,200	-	0.0%
001.0900.364.4100	Sale Of Fixed Assets	11,965	68,518	13,980	54,000	172,000	118,000	218.5%
001.0900.364.4200	Insurance Proceeds	13,513	134	-	-	-	-	0.0%
001.0900.366.9001	Contribution Private Organization	2,000	-	319	-	-	-	0.0%
001.0900.369.3000	Refund Of Prior Year Expenditures	934	244	504	-	-	-	0.0%
001.0900.369.9001	Misc Rev / Workers Comp Reimburse	10,112	758	28,456	6,000	6,000	-	0.0%
001.0900.369.9002	Misc Rev / Police Dept	228	1,187	276	200	200	-	0.0%
001.0900.369.9003	Misc Rev / Other	5,688	2,038	1,824	2,000	2,000	-	0.0%
001.0900.369.9006	Misc Rev / Vending Machine	722	522	720	700	700	-	0.0%
001.0900.369.9008	Misc Rev / Tree Replacement 98.06	-	-	5,800	3,000	3,000	-	0.0%
001.0900.369.9014	Misc Rev / Rec Ctr Rental	2,805	8,980	6,975	8,000	8,000	-	0.0%
001.0900.369.9016	Misc Rev / P-card Rebate	-	-	9,571	-	9,500	-	100.0%
	<b>MISCELLANEOUS</b>	<b>162,459</b>	<b>193,671</b>	<b>145,710</b>	<b>191,100</b>	<b>318,600</b>	<b>118,000</b>	<b>61.7%</b>
	<b>TOTAL REVENUES (Not including Tennis on page 43)</b>	<b><u>11,961,542</u></b>	<b><u>10,943,164</u></b>	<b><u>11,940,407</u></b>	<b><u>11,817,779</u></b>	<b><u>11,663,642</u></b>	<b><u>(163,637)</u></b>	<b><u>(1.4%)</u></b>
001.0900.381.0101	If Transfer / Road & Bridge	516,370	558,104	492,000	507,800	679,000	171,200	33.7%
001.0900.381.0102	If Transfer / Infrastructure Surtax	220,000	699,500	136,765	240,000	818,500	578,500	241.0%
001.0900.381.0303	If Transfer / Beach Cap Proj	425,000	-	-	-	-	-	0.0%
001.0900.382.0401	If Transfer / Utility Fund	924,470	997,605	997,605	999,305	997,605	(1,700)	(0.2%)
001.0900.382.0402	If Transfer / Building Fund	-	<u>287,000</u>	<u>265,000</u>	<u>265,500</u>	<u>265,000</u>	<u>(500)</u>	<u>(0.2%)</u>
	<b>TOTAL TRANSFERS</b>	<b>2,085,840</b>	<b>2,542,209</b>	<b>1,891,370</b>	<b>2,012,605</b>	<b>2,760,105</b>	<b>747,500</b>	<b>37.1%</b>
001.0900.393.0001	Prior Year Surplus	-	-	-	<b>328,000</b>	<b>400,000</b>	72,000	<b>22.0%</b>
	<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>	<b><u>14,047,382</u></b>	<b><u>13,485,373</u></b>	<b><u>13,831,777</u></b>	<b><u>14,158,384</u></b>	<b><u>14,823,747</u></b>	<b><u>655,863</u></b>	<b><u>4.6%</u></b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>TOWN COMMISSION</u></b>								
001.1000.511.4001	Travel / Conference / Training	32,862	35,731	25,890	11,000	11,000	-	0.0%
001.1000.511.4101	Communications	6,152	5,723	4,398	6,000	6,000	-	0.0%
001.1000.511.4201	Postage And Freight	469	523	416	500	500	-	0.0%
001.1000.511.4401	Rental / Building	441	361	363	350	350	-	0.0%
001.1000.511.4701	Printing And Forms	91	384	297	400	400	-	0.0%
001.1000.511.4702	Duplication Costs	406	-	133	-	2,000	2,000	100.0%
001.1000.511.4902	Miscellaneous	3,085	6,956	3,396	4,850	4,850	-	0.0%
001.1000.511.5101	Office Supplies	1,348	1,501	2,349	1,500	1,500	-	0.0%
001.1000.511.5210	Small Tools & Minor Equipment	-	722	650	6,850	1,000	(5,850)	(85.4%)
001.1000.511.5401	Bks/Publications/Subscrip/Memb Dues	2,470	1,749	1,476	2,550	2,550	-	0.0%
	<b><u>TOTAL TOWN COMMISSION</u></b>	<b><u>47,324</u></b>	<b><u>53,650</u></b>	<b><u>39,368</u></b>	<b><u>34,000</u></b>	<b><u>30,150</u></b>	<b><u>(3,850)</u></b>	<b><u>(11.3%)</u></b>
<b><u>TOWN ATTORNEY</u></b>								
001.1100.514.3102	Contractual Services / Legal	335,013	442,462	351,327	336,400	282,000	(54,400)	(16.2%)
001.1100.514.3104	Prof Services / Other	24,723	12,269	46,258	30,000	47,000	17,000	56.7%
001.1100.514.3105	Misc Legal Expenses	11,919	21,341	11,809	15,000	15,000	-	0.0%
001.1100.514.4001	Travel / Conference / Training	114	-	-	400	-	(400)	(100.0%)
001.1100.514.5401	Bks/Publications/Subscrip/Memb Dues	3,300	3,777	3,000	3,000	3,000	-	0.0%
	<b><u>TOTAL TOWN ATTORNEY</u></b>	<b><u>375,069</u></b>	<b><u>479,849</u></b>	<b><u>412,394</u></b>	<b><u>384,800</u></b>	<b><u>347,000</u></b>	<b><u>(37,800)</u></b>	<b><u>(9.8%)</u></b>
<b><u>OTHER ATTORNEYS</u></b>								
001.1100.514.3106	Other Attorneys	80,169	110,327	80,556	62,500	62,500	-	0.0%
001.1100.514.3107	Other Attorneys/Port Dolphin	346,390	18,443	-	-	-	-	0.0%
	<b><u>TOTAL OTHER ATTORNEYS</u></b>	<b><u>426,559</u></b>	<b><u>128,770</u></b>	<b><u>80,556</u></b>	<b><u>62,500</u></b>	<b><u>62,500</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>
<b><u>TOWN MANAGER</u></b>								
001.1200.512.1101	Wages / Executive	179,555	178,190	203,034	177,507	180,003	2,496	1.4%
001.1200.512.1112	Wages / Supplemental Compensation	50,276	49,893	77,461	49,702	-	(49,702)	(100.0%)
001.1200.512.1201	Wages / Regular	75,449	74,876	75,007	74,589	74,589	-	0.0%
001.1200.512.1209	Wages / Severance	-	-	194,015	-	-	-	0.0%
001.1200.512.1302	Wages / Temporary	2,381	2,131	2,449	2,500	2,500	-	0.0%
001.1200.512.1402	Wages / Overtime	16	-	-	-	-	-	0.0%
001.1200.512.2101	Fica Taxes	15,929	15,922	19,281	15,813	15,129	(684)	(4.3%)
001.1200.512.2203	Town Contrib Salary Savings / 401K	2,322	2,238	2,238	2,238	2,238	-	0.0%
001.1200.512.2204	Town Contrib Def Comp / Icma 401-A	12,386	11,934	34,068	11,934	43,975	32,041	268.5%
001.1200.512.2301	Insurance / Medical	16,313	16,320	18,003	19,216	23,234	4,018	20.9%
001.1200.512.2302	Insurance / Disability	1,430	1,377	1,430	-	-	-	0.0%
001.1200.512.2304	Insurance / Life	871	870	870	930	1,476	546	58.7%
001.1200.512.2401	Workers Compensation	485	400	362	535	514	(21)	(3.9%)
	<b><u>PERSONNEL SERVICES</u></b>	<b><u>357,413</u></b>	<b><u>354,151</u></b>	<b><u>628,218</u></b>	<b><u>354,964</u></b>	<b><u>343,658</u></b>	<b><u>(11,306)</u></b>	<b><u>(3.2%)</u></b>
001.1200.512.3104	Prof Services / Other	1,000	-	750	-	-	-	0.0%
001.1200.512.4001	Travel / Conference / Training	9,612	4,032	4,289	1,200	3,500	2,300	191.7%
001.1200.512.4002	Car Allowance	2,000	2,000	2,000	2,000	2,000	-	0.0%
001.1200.512.4101	Communications	4,567	5,316	4,363	5,050	5,050	-	0.0%
001.1200.512.4201	Postage And Freight	190	283	123	250	250	-	0.0%
001.1200.512.4401	Rental / Building	169	187	172	200	200	-	0.0%

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
001.1200.512.4603	R/M Automotive Equipment	1,993	1,986	1,074	2,000	-	(2,000)	(100.0%)
001.1200.512.4701	Printing And Forms	183	-	-	-	-	-	0.0%
001.1200.512.4702	Duplication Costs	38	-	19	-	-	-	0.0%
001.1200.512.4902	Miscellaneous	19	75	-	75	75	-	0.0%
001.1200.512.5101	Office Supplies	182	48	52	200	200	-	0.0%
001.1200.512.5204	Fuel And Oil	2,028	3,288	3,636	3,000	-	(3,000)	(100.0%)
001.1200.512.5210	Small Tools & Minor Equipment	-	-	200	-	-	-	0.0%
001.1200.512.5401	Bks/Publications/Subscrip/Memb Dues	583	622	752	600	600	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>22,564</b>	<b>17,837</b>	<b>17,430</b>	<b>14,575</b>	<b>11,875</b>	<b>(2,700)</b>	<b>(18.5%)</b>
	<b>TOTAL TOWN MANAGER</b>	<b>379,977</b>	<b>371,988</b>	<b>645,648</b>	<b>369,539</b>	<b>355,533</b>	<b>(14,006)</b>	<b>(3.8%)</b>
<b>TOWN CLERK</b>								
001.1300.512.1101	Wages / Executive	84,770	84,126	84,191	83,803	83,803	-	0.0%
001.1300.512.1201	Wages / Regular	88,997	89,563	86,984	89,211	89,211	-	0.0%
001.1300.512.1302	Wages / Temporary	1,817	3,793	5,705	5,000	5,000	-	0.0%
001.1300.512.1402	Wages / Overtime	409	704	390	750	750	-	0.0%
001.1300.512.2101	Fica Taxes	13,026	13,574	13,498	13,675	13,675	-	0.0%
001.1300.512.2201	Pension	-	-	-	-	34,134	34,134	100.0%
001.1300.512.2203	Town Contrib Salary Savings / 401-K	4,059	3,955	4,245	5,209	5,209	-	0.0%
001.1300.512.2204	Town Contrib Def Comp / Icma 401-A	33,334	13,408	13,408	13,409	13,409	-	0.0%
001.1300.512.2301	Insurance / Medical	18,747	14,549	16,265	17,485	17,485	-	0.0%
001.1300.512.2302	Insurance / Disability	1,131	1,090	1,132	-	-	-	0.0%
001.1300.512.2304	Insurance / Life	609	606	606	647	418	(229)	(35.4%)
001.1300.512.2401	Workers Compensation	345	283	256	375	358	(17)	(4.5%)
	<b>PERSONNEL SERVICES</b>	<b>247,244</b>	<b>225,651</b>	<b>226,680</b>	<b>229,564</b>	<b>263,452</b>	<b>33,888</b>	<b>14.8%</b>
001.1300.512.3104	Prof Services / Other	13,278	18,402	18,208	14,200	14,200	-	0.0%
001.1300.512.4001	Travel / Conference / Training	4,954	1,559	68	1,480	2,124	644	43.5%
001.1300.512.4002	Car Allowance	2,000	2,000	2,000	2,000	2,000	-	0.0%
001.1300.512.4101	Communications	2,996	2,777	2,783	1,500	2,000	500	33.3%
001.1300.512.4201	Postage And Freight	4,161	3,139	3,160	3,000	3,000	-	0.0%
001.1300.512.4605	R/M Other Equipment	112	-	-	300	200	(100)	(33.3%)
001.1300.512.4701	Printing And Forms	5,610	9,348	16,226	9,750	7,750	(2,000)	(20.5%)
001.1300.512.4702	Duplication Costs	56	-	45	50	-	(50)	(100.0%)
001.1300.512.4902	Miscellaneous	196	-	-	300	-	(300)	(100.0%)
001.1300.512.4903	Advertising	75,346	64,202	53,040	56,000	55,000	(1,000)	(1.8%)
001.1300.512.5101	Office Supplies	2,021	1,124	982	1,250	1,000	(250)	(20.0%)
001.1300.512.5208	Misc Operating Supplies	65	-	-	100	100	-	0.0%
001.1300.512.5210	Small Tools And Minor Equipment	-	-	500	-	-	-	0.0%
001.1300.512.5401	Bks/Publications/Subscrip/Memb Dues	590	857	971	600	520	(80)	(13.3%)
	<b>OPERATING EXPENSES</b>	<b>111,385</b>	<b>103,408</b>	<b>97,983</b>	<b>90,530</b>	<b>87,894</b>	<b>(2,636)</b>	<b>(2.9%)</b>
	<b>TOTAL TOWN CLERK</b>	<b>358,629</b>	<b>329,059</b>	<b>324,663</b>	<b>320,094</b>	<b>351,346</b>	<b>31,252</b>	<b>9.8%</b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>HUMAN RESOURCES</u></b>								
001.1600.513.1201	Wages / Regular	67,412	68,883	70,261	69,992	69,992	-	0.0%
001.1600.513.1302	Wages / Temporary	3,881	2,285	-	-	-	-	0.0%
001.1600.513.2101	Fica Taxes	5,457	5,521	5,378	5,354	5,354	-	0.0%
001.1600.513.2203	Town Contrib Salary Savings	731	1,029	1,050	2,100	2,100	-	0.0%
001.1600.513.2204	Town Contrib Def Comp / Icma 401-A	11,067	10,972	11,199	11,199	11,199	-	0.0%
001.1600.513.2301	Insurance / Medical	-	-	5,503	5,916	5,916	-	0.0%
001.1600.513.2302	Insurance / Disability	436	432	458	-	-	-	0.0%
001.1600.513.2304	Insurance / Life	234	238	244	260	168	(92)	(35.4%)
001.1600.513.2401	Workers Compensation	128	105	95	147	140	(7)	(4.8%)
	<b>PERSONNEL SERVICES</b>	<b>89,346</b>	<b>89,465</b>	<b>94,188</b>	<b>94,968</b>	<b>94,869</b>	<b>(99)</b>	<b>(0.1%)</b>
001.1600.513.3104	Prof Service / Other	11,660	19,381	12,020	7,500	7,500	-	0.0%
001.1600.513.4001	Travel / Conference / Training	4,113	811	235	200	200	-	0.0%
001.1600.513.4002	Car Allowance	426	271	327	500	400	(100)	(20.0%)
001.1600.513.4101	Communications	2,011	2,375	2,401	1,500	1,750	250	16.7%
001.1600.513.4103	Insurance Opt Out Allowance	-	1,000	-	-	-	-	0.0%
001.1600.513.4201	Postage And Freight	312	171	105	300	200	(100)	(33.3%)
001.1600.513.4902	Miscellaneous	578	20	143	400	250	(150)	(37.5%)
001.1600.513.4903	Advertising	1,458	486	1,542	1,000	1,000	-	0.0%
001.1600.513.5101	Office Supplies	198	678	222	500	350	(150)	(30.0%)
001.1600.513.5210	Small Tools And Minor Equipment	1,176	-	200	-	-	-	0.0%
001.1600.513.5401	Bks/Publications/Subscrip/Memb Dues	665	315	450	400	400	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>22,597</b>	<b>25,508</b>	<b>17,645</b>	<b>12,300</b>	<b>12,050</b>	<b>(250)</b>	<b>(2.0%)</b>
	<b>TOTAL HUMAN RESOURCES</b>	<b>111,943</b>	<b>114,973</b>	<b>111,833</b>	<b>107,268</b>	<b>106,919</b>	<b>(349)</b>	<b>(0.3%)</b>
<b><u>FINANCE DEPARTMENT (PURCHASING)</u></b>								
001.1400.513.1101	Wages / Executive	99,603	98,846	98,846	98,467	98,467	-	0.0%
001.1400.513.1201	Wages / Regular	293,601	295,680	269,972	261,373	261,373	-	0.0%
001.1400.513.1302	Wages / Temporary	-	-	76	200	200	-	0.0%
001.1400.513.1402	Wages / Overtime	40	-	-	-	-	-	0.0%
001.1400.513.2101	Fica Taxes	29,554	29,544	27,584	27,543	27,543	-	0.0%
001.1400.513.2201	Pension	-	-	-	-	100,005	100,005	100.0%
001.1400.513.2203	Town Contrib Salary Savings / 401-K	8,866	8,044	6,406	9,104	8,575	(529)	(5.8%)
001.1400.513.2204	Town Contrib Def Comp / Icma 401-A	16,352	15,755	15,755	15,755	15,755	-	0.0%
001.1400.513.2301	Insurance / Medical	42,021	46,706	48,710	53,353	56,907	3,554	6.7%
001.1400.513.2302	Insurance / Disability	2,473	2,320	2,346	-	-	-	0.0%
001.1400.513.2304	Insurance / Life	1,361	1,293	1,292	1,354	874	(480)	(35.5%)
001.1400.513.2401	Workers Compensation	740	609	550	756	720	(36)	(4.8%)
	<b>PERSONNEL SERVICES</b>	<b>494,611</b>	<b>498,797</b>	<b>471,537</b>	<b>467,905</b>	<b>570,419</b>	<b>102,514</b>	<b>21.9%</b>
001.1400.513.3104	Prof Services / Other	435	4,724	12,502	440	440	-	0.0%
001.1400.513.4001	Travel / Conference / Training	5,173	4,839	1,434	6,162	4,000	(2,162)	(35.1%)
001.1400.513.4002	Car Allowance	2,000	2,000	2,015	2,000	2,000	-	0.0%
001.1400.513.4101	Communications	2,716	2,786	2,849	2,400	2,400	-	0.0%
001.1400.513.4103	Insurance Opt Out Allowance	-	-	385	-	-	-	0.0%
001.1400.513.4201	Postage And Freight	3,367	2,970	2,010	2,400	2,400	-	0.0%

Account Number	Description	Actual	Actual	Actual	Adopted	Proposed	Budget	Budget
		Amount	Amount	Amount	Budget	Budget	Variance	Variance
		Year 2009	Year 2010	Year 2011	2011-12	2012-13	\$	%
001.1400.513.4401	Rental / Building	156	258	252	150	150	-	0.0%
001.1400.513.4605	R/M Other Equipment	-	72	68	75	75	-	0.0%
001.1400.513.4701	Printing And Forms	233	108	154	400	200	(200)	(50.0%)
001.1400.513.4702	Duplication Costs	33	-	-	-	-	-	0.0%
001.1400.513.4902	Miscellaneous	203	352	43	300	300	-	0.0%
001.1400.513.4903	Advertising	889	286	663	400	400	-	0.0%
001.1400.513.5101	Office Supplies	1,210	1,186	961	850	850	-	0.0%
001.1400.513.5210	Small Tools And Minor Equipment	50	-	1,082	-	-	-	0.0%
001.1400.513.5401	Bks/Publications/Subscrip/Memb Dues	1,725	1,805	1,401	1,750	1,300	(450)	(25.7%)
	<b>OPERATING EXPENSES</b>	<b>18,190</b>	<b>21,386</b>	<b>25,819</b>	<b>17,327</b>	<b>14,515</b>	<b>(2,812)</b>	<b>(16.2%)</b>
	<b>TOTAL FINANCE DEPT (PURCHASING)</b>	<b>512,801</b>	<b>520,183</b>	<b>497,356</b>	<b>485,232</b>	<b>584,934</b>	<b>99,702</b>	<b>20.5%</b>
<b>INFORMATION TECHNOLOGY</b>								
001.1500.519.1101	Wages / Executive	108,924	108,096	108,096	107,682	107,682	-	0.0%
001.1500.519.1201	Wages / Regular	195,768	194,668	194,518	193,773	210,766	16,993	8.8%
001.1500.519.1402	Wages / Overtime	338	292	56	500	500	-	0.0%
001.1500.519.2101	Fica Taxes	22,801	22,813	22,900	23,045	24,345	1,300	5.6%
001.1500.519.2201	Pension	-	-	-	-	55,390	55,390	100.0%
001.1500.519.2203	Town Contrib Salary Savings / 401-K	7,437	7,242	9,045	9,059	9,568	509	5.6%
001.1500.519.2204	Town Contrib Def Comp / Icma 401-A	17,882	17,229	17,229	17,229	17,229	-	0.0%
001.1500.519.2301	Insurance / Medical	25,927	31,672	34,017	35,592	35,592	-	0.0%
001.1500.519.2302	Insurance / Disability	1,855	1,788	1,857	-	-	-	0.0%
001.1500.519.2304	Insurance / Life	1,063	1,058	1,058	1,131	768	(363)	(32.1%)
001.1500.519.2401	Workers Compensation	579	476	430	634	638	4	0.6%
	<b>PERSONNEL SERVICES</b>	<b>382,574</b>	<b>385,334</b>	<b>389,206</b>	<b>388,645</b>	<b>462,478</b>	<b>73,833</b>	<b>19.0%</b>
001.1500.519.3104	Prof Services / Other	93,850	115,533	132,133	140,000	131,000	(9,000)	(6.4%)
001.1500.519.4001	Travel / Conference / Training	2,553	1,077	1,600	2,606	2,628	22	0.8%
001.1500.519.4002	Car Allowance	2,117	2,123	2,060	2,250	2,250	-	0.0%
001.1500.519.4101	Communications	30,329	31,666	36,720	31,000	36,000	5,000	16.1%
001.1500.519.4201	Postage And Freight	19	1	18	25	18	(7)	(28.0%)
001.1500.519.4401	Rental / Building	-	2,000	1,012	2,000	2,000	-	0.0%
001.1500.519.4605	R/M Other Equipment	31,807	28,836	46,275	45,000	45,000	-	0.0%
001.1500.519.4701	Printing And Forms	6,318	6,525	5,920	6,600	4,600	(2,000)	(30.3%)
001.1500.519.4702	Duplication Costs	208	-	709	50	25	(25)	(50.0%)
001.1500.519.4902	Miscellaneous	771	291	617	400	400	-	0.0%
001.1500.519.5101	Office Supplies	399	138	279	250	250	-	0.0%
001.1500.519.5208	Misc Operating Supplies	1,562	1,873	1,834	1,700	1,700	-	0.0%
001.1500.519.5210	Small Tools And Minor Equipment	12,535	24,056	29,063	27,000	32,700	5,700	21.1%
001.1500.519.5212	Computer Software	12,021	16,347	9,948	17,500	9,500	(8,000)	(45.7%)
001.1500.519.5401	Bks/Publications/Subscrip/Memb Dues	285	325	50	500	250	(250)	(50.0%)
	<b>OPERATING EXPENSES</b>	<b>194,774</b>	<b>230,791</b>	<b>268,238</b>	<b>276,881</b>	<b>268,321</b>	<b>(8,560)</b>	<b>(3.1%)</b>
	<b>TOTAL INFORMATION TECHNOLOGY</b>	<b>577,348</b>	<b>616,125</b>	<b>657,444</b>	<b>665,526</b>	<b>730,799</b>	<b>65,273</b>	<b>9.8%</b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>PLANNING, ZONING AND CODE ENFORCEMENT</u></b>								
001.2500.515.1101	Wages / Executive	105,726	104,952	105,053	104,520	93,018	(11,502)	(11.0%)
001.2500.515.1201	Wages / Regular	190,983	261,410	266,556	266,322	266,322	-	0.0%
001.2500.515.1202	Wages / Auto Policy	1,012	1,004	1,004	1,000	1,000	-	0.0%
001.2500.515.1302	Wages / Temporary	48,202	4,591	2,168	-	-	-	0.0%
001.2500.515.1402	Wages / Overtime	215	557	881	-	-	-	0.0%
001.2500.515.2101	Fica Taxes	25,860	27,916	28,069	28,369	27,489	(880)	(3.1%)
001.2500.515.2201	Pension	-	-	-	-	63,291	63,291	100.0%
001.2500.515.2203	Town Contrib Salary Savings / 401-K	8,581	7,829	7,254	7,104	3,968	(3,136)	(44.1%)
001.2500.515.2204	Town Contrib Def Comp / Icma 401-A	17,357	16,728	16,723	16,723	14,883	(1,840)	(11.0%)
001.2500.515.2301	Insurance / Medical	27,635	31,653	35,162	37,432	40,531	3,099	8.3%
001.2500.515.2302	Insurance / Disability	1,865	1,728	1,794	-	-	-	0.0%
001.2500.515.2304	Insurance / Life	1,097	1,009	1,009	1,079	670	(409)	(37.9%)
001.2500.515.2401	Workers Compensation	<u>2,252</u>	<u>1,889</u>	<u>1,722</u>	<u>2,315</u>	<u>2,365</u>	<u>50</u>	<u>2.2%</u>
	<b>PERSONNEL SERVICES</b>	<b>430,785</b>	<b>461,266</b>	<b>467,395</b>	<b>464,864</b>	<b>513,537</b>	<b>48,673</b>	<b>10.5%</b>
001.2500.515.3104	Prof Services / Other	7,090	57,056	85,512	25,200	23,200	(2,000)	(7.9%)
001.2500.515.4001	Travel / Conference / Training	2,655	1,797	3,009	9,539	2,820	(6,719)	(70.4%)
001.2500.515.4002	Car Allowance	3,000	3,000	3,000	3,000	1,000	(2,000)	(66.7%)
001.2500.515.4101	Communications	3,825	3,179	3,938	3,500	4,000	500	14.3%
001.2500.515.4201	Postage And Freight	2,636	2,779	1,779	2,800	2,000	(800)	(28.6%)
001.2500.515.4401	Rental / Building	815	869	648	1,000	1,000	-	0.0%
001.2500.515.4402	Rental / Equipment	4,623	4,904	4,526	5,000	3,000	(2,000)	(40.0%)
001.2500.515.4603	R/M Automotive Equipment	589	1,628	1,106	2,000	3,000	1,000	50.0%
001.2500.515.4605	R/M Other Equipment	489	-	-	500	100	(400)	(80.0%)
001.2500.515.4701	Printing And Forms	472	682	421	750	450	(300)	(40.0%)
001.2500.515.4702	Duplication Costs	921	369	897	750	750	-	0.0%
001.2500.515.4901	Licenses And Taxes	-	-	-	-	125	125	100.0%
001.2500.515.4902	Miscellaneous	1,646	986	1,404	850	1,450	600	70.6%
001.2500.515.4903	Advertising	-	-	-	9,000	12,000	3,000	33.3%
001.2500.515.4920	Code Enforcement Board Actions	275	538	1,291	500	500	-	0.0%
001.2500.515.5101	Office Supplies	456	1,142	954	1,000	1,000	-	0.0%
001.2500.515.5203	Uniforms	-	481	447	250	250	-	0.0%
001.2500.515.5204	Fuel And Oil	599	604	878	650	900	250	38.5%
001.2500.515.5208	Misc Operating Supplies	19	208	810	500	500	-	0.0%
001.2500.515.5210	Small Tools And Minor Equipment	180	560	624	550	500	(50)	(9.1%)
001.2500.515.5211	Laundry And Clothing Allowance	11	-	-	-	-	-	0.0%
001.2500.515.5401	Bks/Publications/Subscrip/Memb Dues	<u>2,348</u>	<u>2,514</u>	<u>2,512</u>	<u>3,000</u>	<u>3,500</u>	<u>500</u>	<u>16.7%</u>
	<b>OPERATING EXPENSES</b>	<b>32,649</b>	<b>83,296</b>	<b>113,756</b>	<b>70,339</b>	<b>62,045</b>	<b>(8,294)</b>	<b>(11.8%)</b>
	<b><u>TOTAL PLANNING, ZONING &amp; CODE ENFORCE.</u></b>	<b><u>463,434</u></b>	<b><u>544,562</u></b>	<b><u>581,151</u></b>	<b><u>535,203</u></b>	<b><u>575,582</u></b>	<b><u>40,379</u></b>	<b><u>7.5%</u></b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>POLICE DEPARTMENT</u></b>								
001.1900.521.1101	Wages / Executive	108,924	108,096	108,096	107,682	83,803	(23,879)	(22.2%)
001.1900.521.1104	Incentive Pay / Executive	1,578	1,566	1,566	1,560	1,560	-	0.0%
001.1900.521.1201	Wages / Regular	1,435,787	1,225,870	1,323,746	1,321,433	1,282,039	(39,394)	(3.0%)
001.1900.521.1204	Incentive Pay / Regular	41,346	35,195	34,816	29,639	29,639	-	0.0%
001.1900.521.1206	Wages / Holiday	52,350	47,719	49,941	49,871	47,914	(1,957)	(3.9%)
001.1900.521.1208	Shift Differential	35,178	28,893	31,382	30,416	29,177	(1,239)	(4.1%)
001.1900.521.1209	Severance	9,750	5,250	-	-	-	-	0.0%
001.1900.521.1402	Wages / Overtime	26,123	48,884	38,858	32,000	25,000	(7,000)	(21.9%)
001.1900.521.2101	Fica Taxes	126,740	112,318	121,892	120,153	114,684	(5,469)	(4.6%)
001.1900.521.2201	Pension	-	-	-	-	919,241	919,241	100.0%
001.1900.521.2203	Town Contrib Salary Savings / 401-K	22,884	17,214	7,489	7,917	3,726	(4,191)	(52.9%)
001.1900.521.2204	Town Contrib Def Comp / Icma 401-A	18,141	17,479	17,479	17,229	-	(17,229)	(100.0%)
001.1900.521.2301	Insurance / Medical	203,208	183,645	216,360	252,656	246,976	(5,680)	(2.2%)
001.1900.521.2302	Insurance / Disability	9,022	7,566	8,808	-	-	-	0.0%
001.1900.521.2304	Insurance / Life	5,286	4,492	4,881	5,342	3,275	(2,067)	(38.7%)
001.1900.521.2401	Workers Compensation	22,964	17,975	15,861	23,496	33,734	10,238	43.6%
	<b>PERSONNEL SERVICES</b>	<b>2,119,281</b>	<b>1,862,162</b>	<b>1,981,175</b>	<b>1,999,394</b>	<b>2,820,768</b>	<b>821,374</b>	<b>41.1%</b>
001.1900.521.3104	Prof Services / Other	9,228	13,219	12,800	15,150	15,100	(50)	(0.3%)
001.1900.521.4001	Travel / Conference / Training	14,550	19,338	15,465	14,802	14,988	186	1.3%
001.1900.521.4101	Communications	19,929	28,293	24,794	23,700	23,700	-	0.0%
001.1900.521.4103	Insurance Opt Out Allowance	-	2,231	3,192	3,000	2,000	(1,000)	(33.3%)
001.1900.521.4201	Postage And Freight	960	926	1,108	1,000	1,000	-	0.0%
001.1900.521.4301	Electricity	16,538	13,671	13,730	14,050	14,050	-	0.0%
001.1900.521.4302	Water	922	867	807	700	700	-	0.0%
001.1900.521.4401	Rental / Building	1,600	1,920	1,760	1,800	1,800	-	0.0%
001.1900.521.4402	Rental / Equipment	6,363	6,650	7,699	6,500	6,500	-	0.0%
001.1900.521.4601	R/M Buildings	21,850	23,171	11,120	20,000	20,000	-	0.0%
001.1900.521.4602	R/M Grounds	335	208	223	-	-	-	0.0%
001.1900.521.4603	R/M Automotive Equipment	49,735	36,223	28,803	40,000	36,000	(4,000)	(10.0%)
001.1900.521.4605	R/M Other Equipment	16,548	22,314	23,207	17,000	17,000	-	0.0%
001.1900.521.4701	Printing And Forms	53	501	1,401	500	500	-	0.0%
001.1900.521.4702	Duplication Costs	58	833	1,483	500	500	-	0.0%
001.1900.521.4901	Licenses And Taxes	158	563	281	200	200	-	0.0%
001.1900.521.4902	Miscellaneous	2,308	1,702	1,678	1,850	1,850	-	0.0%
001.1900.521.4903	Advertising	-	510	110	500	500	-	0.0%
001.1900.521.5101	Office Supplies	3,610	3,139	3,943	3,500	3,500	-	0.0%
001.1900.521.5202	Cleaning And Sanitation Supplies	240	108	263	250	250	-	0.0%
001.1900.521.5203	Uniforms	16,345	19,399	27,039	17,000	17,000	-	0.0%
001.1900.521.5204	Fuel And Oil	49,976	52,968	69,545	50,000	50,000	-	0.0%
001.1900.521.5208	Misc Operating Supplies	5,984	4,333	4,934	4,000	4,000	-	0.0%
001.1900.521.5210	Small Tools And Minor Equipment	10,087	9,348	9,933	42,130	9,300	(32,830)	(77.9%)
001.1900.521.5211	Laundry And Clothing Allowance	4,890	4,248	13,444	14,215	13,260	(955)	(6.7%)
001.1900.521.5213	Property & Evidence Supplies	1,148	2,072	1,823	1,700	1,700	-	0.0%
001.1900.521.5401	Bks/Publications/Subscrip/Memb Dues	4,021	3,859	3,981	3,500	3,500	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>257,436</b>	<b>272,614</b>	<b>284,566</b>	<b>297,547</b>	<b>258,898</b>	<b>(38,649)</b>	<b>(13.0%)</b>
	<b>TOTAL POLICE EXPENSES</b>	<b>2,376,717</b>	<b>2,134,776</b>	<b>2,265,741</b>	<b>2,296,941</b>	<b>3,079,666</b>	<b>782,725</b>	<b>34.1%</b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>FIRE DEPARTMENT</u></b>								
001.2000.522.1101	Wages / Executive	134,739	98,121	93,718	92,394	92,394	-	0.0%
001.2000.522.1104	Incentive Pay / Executive	3,676	2,033	3,514	3,501	3,501	-	0.0%
001.2000.522.1201	Wages / Regular	2,481,577	2,450,572	2,456,566	2,381,787	2,256,663	(125,124)	(5.3%)
001.2000.522.1204	Incentive Pay / Regular	44,718	47,682	50,476	49,745	46,244	(3,501)	(7.0%)
001.2000.522.1206	Wages / Holiday	98,844	95,942	100,793	96,465	95,030	(1,435)	(1.5%)
001.2000.522.1209	Severance	15,000	-	-	-	-	-	0.0%
001.2000.522.1302	Wages / Temporary	7,324	1,514	1,865	1,500	1,500	-	0.0%
001.2000.522.1402	Wages / Overtime	214,388	200,850	141,709	115,971	115,762	(209)	(0.2%)
001.2000.522.1504	State Incentive	13,959	14,060	15,968	17,281	14,641	(2,640)	(15.3%)
001.2000.522.2101	Fica Taxes	223,830	217,354	219,123	211,036	200,869	(10,167)	(4.8%)
001.2000.522.2201	Pension	-	-	-	-	1,458,893	1,458,893	100.0%
001.2000.522.2203	Town Contrib Salary Savings / 401-K	49,260	45,129	30,139	4,922	2,972	(1,950)	(39.6%)
001.2000.522.2204	Town Contrib Def Comp / Icma 401-A	6,521	9,419	32,643	14,783	14,783	-	0.0%
001.2000.522.2301	Insurance / Medical	313,122	313,490	347,420	368,720	362,459	(6,261)	(1.7%)
001.2000.522.2302	Insurance / Disability	15,545	15,725	16,115	-	-	-	0.0%
001.2000.522.2304	Insurance / Life	8,664	8,713	8,617	9,274	5,681	(3,593)	(38.7%)
001.2000.522.2401	Workers Compensation	66,173	44,450	36,009	52,092	89,065	36,973	71.0%
	<b>PERSONNEL SERVICES</b>	<b>3,697,340</b>	<b>3,565,054</b>	<b>3,554,675</b>	<b>3,419,471</b>	<b>4,760,457</b>	<b>1,340,986</b>	<b>39.2%</b>
001.2000.522.3104	Prof Services / Other	36,823	43,880	47,114	49,222	125,200	75,978	154.4%
001.2000.522.4001	Travel / Conference / Training	19,364	25,576	21,384	24,374	26,880	2,506	10.3%
001.2000.522.4002	Car Allowance	649	250	483	300	300	-	0.0%
001.2000.522.4101	Communications	9,677	11,452	15,082	15,000	20,000	5,000	33.3%
001.2000.522.4201	Postage And Freight	443	582	385	250	350	100	40.0%
001.2000.522.4301	Electricity	26,699	23,730	24,028	26,770	25,000	(1,770)	(6.6%)
001.2000.522.4302	Water	1,982	1,871	3,715	1,900	1,900	-	0.0%
001.2000.522.4402	Rental / Equipment	6,151	6,333	6,152	6,900	6,400	(500)	(7.2%)
001.2000.522.4601	R/M Buildings	29,443	22,660	26,556	24,000	24,000	-	0.0%
001.2000.522.4602	R/M Grounds	-	3,600	925	-	-	-	0.0%
001.2000.522.4603	R/M Automotive Equipment	81,431	65,891	74,646	65,050	65,050	-	0.0%
001.2000.522.4605	R/M Other Equipment	23,014	41,879	37,682	23,750	33,750	10,000	42.1%
001.2000.522.4701	Printing And Forms	2,270	1,698	3,154	2,000	2,500	500	25.0%
001.2000.522.4702	Duplication Costs	265	336	366	350	350	-	0.0%
001.2000.522.4901	Licenses And Taxes	3,477	891	3,322	2,550	3,750	1,200	47.1%
001.2000.522.4902	Miscellaneous	1,863	1,746	2,760	3,000	3,000	-	0.0%
001.2000.522.4903	Advertising	425	-	-	400	200	(200)	(50.0%)
001.2000.522.5101	Office Supplies	3,282	4,240	3,862	4,000	4,000	-	0.0%
001.2000.522.5201	Chemicals	2,471	1,051	554	2,500	2,500	-	0.0%
001.2000.522.5202	Cleaning And Sanitation Supplies	3,353	2,803	3,358	3,300	3,300	-	0.0%
001.2000.522.5203	Uniforms	24,162	12,653	23,701	19,000	15,000	(4,000)	(21.1%)
001.2000.522.5204	Fuel And Oil	24,460	28,409	34,210	24,000	24,000	-	0.0%
001.2000.522.5206	Rescue Supplies	42,811	47,105	36,030	33,000	33,000	-	0.0%
001.2000.522.5208	Misc Operating Supplies	2,321	3,138	2,646	3,000	3,000	-	0.0%
001.2000.522.5210	Small Tools And Minor Equipment	12,059	26,006	19,725	33,293	24,150	(9,143)	(27.5%)
001.2000.522.5211	Laundry And Clothing Allowance	9,301	9,471	9,576	9,625	9,350	(275)	(2.9%)

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
001.2000.522.5214	Uniforms - Bunker Gear	-	20,571	18,620	19,200	5,200	(14,000)	(72.9%)
001.2000.522.5215	Pharmaceuticals	-	-	7,645	12,000	12,000	-	0.0%
001.2000.522.5401	Bks/Publications/Subscrip/Memb Dues	4,987	2,990	4,758	5,000	5,000	-	0.0%
001.2000.522.8203	Volunteer Fire Dept	10,000	-	-	-	-	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>383,183</b>	<b>410,812</b>	<b>432,439</b>	<b>413,734</b>	<b>479,130</b>	<b>65,396</b>	<b>15.8%</b>
	<b>TOTAL FIRE DEPARTMENT</b>	<b>4,080,523</b>	<b>3,975,866</b>	<b>3,987,114</b>	<b>3,833,205</b>	<b>5,239,587</b>	<b>1,406,382</b>	<b>36.7%</b>
<b>EMERGENCY MANAGEMENT</b>								
001.2100.525.4001	Travel / Conference / Training	5,260	3,202	6,336	1,250	-	(1,250)	(100.0%)
001.2100.525.4101	Communications	8,090	8,852	8,667	8,000	1,500	(6,500)	(81.3%)
001.2100.525.4201	Postage & Freight	1,140	254	1,313	1,100	1,100	-	0.0%
001.2100.525.4401	Rental / Buildings	3,300	3,360	3,015	3,000	3,000	-	0.0%
001.2100.525.4605	R/M Other Equipment	-	-	-	100	100	-	0.0%
001.2100.525.4701	Printing And Forms	1,291	2,783	1,860	2,000	2,000	-	0.0%
001.2100.525.4901	Licenses And Taxes	9	13	13	-	-	-	0.0%
001.2100.525.4902	Miscellaneous	718	123	-	400	400	-	0.0%
001.2100.525.5208	Misc Operating Supplies	134	335	99	400	400	-	0.0%
001.2100.525.5210	Small Tools And Minor Equipment	800	1,455	-	-	-	-	0.0%
001.2100.525.5401	Bks/Publications/Subscrip/Memb Dues	3,501	3,423	3,661	3,300	-	(3,300)	(100.0%)
	<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>24,243</b>	<b>23,800</b>	<b>24,964</b>	<b>19,550</b>	<b>8,500</b>	<b>(11,050)</b>	<b>(56.5%)</b>
<b>MUNICIPAL BUILDINGS</b>								
001.1700.519.1201	Wages / Regular	25,624	30,777	31,426	-	-	-	0.0%
001.1700.519.2101	Fica Taxes	1,960	2,302	2,362	-	-	-	0.0%
001.1700.519.2301	Insurance / Medical	5,035	5,082	5,031	-	-	-	0.0%
001.1700.519.2302	Insurance / Disability	-	193	205	-	-	-	0.0%
001.1700.519.2304	Insurance / Life	105	107	110	-	-	-	0.0%
001.1700.519.2401	Workers Compensation	607	518	476	-	-	-	0.0%
	<b>PERSONNEL SERVICES</b>	<b>33,331</b>	<b>38,979</b>	<b>39,610</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
001.1700.519.4001	Travel / Conference / Training	-	1,380	950	-	-	-	0.0%
001.1700.519.4101	Communications	-	-	35	-	-	-	0.0%
001.1700.519.4301	Electricity	31,695	27,128	30,065	29,000	29,000	-	0.0%
001.1700.519.4302	Water	12,238	9,381	8,508	9,150	9,150	-	0.0%
001.1700.519.4601	R/M Buildings	28,803	28,512	16,703	26,000	24,000	(2,000)	(7.7%)
001.1700.519.4602	R/M Grounds	2,402	2,738	2,771	2,500	2,500	-	0.0%
001.1700.519.4605	R/M Other Equipment	12,423	15,976	6,344	14,650	15,525	875	6.0%
001.1700.519.4608	R/M Buildings - Contractual	35,377	32,921	28,167	33,000	30,000	(3,000)	(9.1%)
001.1700.519.4902	Miscellaneous	626	605	492	700	700	-	0.0%
001.1700.519.5204	Fuel And Oil	557	389	1,147	-	-	-	0.0%
001.1700.519.5210	Small Tools And Minor Equipment	914	180	-	-	-	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>125,035</b>	<b>119,210</b>	<b>95,182</b>	<b>115,000</b>	<b>110,875</b>	<b>(4,125)</b>	<b>(3.6%)</b>
	<b>TOTAL MUNICIPAL BUILDINGS</b>	<b>158,366</b>	<b>158,189</b>	<b>134,792</b>	<b>115,000</b>	<b>110,875</b>	<b>(4,125)</b>	<b>(3.6%)</b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>PUBLIC WORKS DEPARTMENT</u></b>								
001.2200.513.1101	Wages / Executive	107,304	106,488	106,619	106,080	106,080	-	0.0%
001.2200.513.1201	Wages / Regular	231,047	230,856	229,597	288,600	288,600	-	0.0%
001.2200.513.1302	Wages / Temporary	3,104	3,910	3,717	4,300	-	(4,300)	(100.0%)
001.2200.513.1402	Wages / Overtime	2,828	1,258	1,929	1,500	-	(1,500)	(100.0%)
001.2200.513.2101	Fica Taxes	25,923	26,003	25,897	30,637	30,193	(444)	(1.4%)
001.2200.513.2201	Pension	-	-	-	-	110,422	110,422	100.0%
001.2200.513.2203	Town Contrib Salary Savings / 401-K	9,205	9,874	10,114	10,009	10,009	-	0.0%
001.2200.513.2204	Town Contrib Def Comp / Icma 401-A	17,616	16,973	16,973	16,973	16,973	-	0.0%
001.2200.513.2301	Insurance / Medical	27,958	30,496	33,568	46,184	46,316	132	0.3%
001.2200.513.2302	Insurance / Disability	2,040	1,980	2,068	-	-	-	0.0%
001.2200.513.2304	Insurance / Life	1,151	1,155	1,162	1,477	953	(524)	(35.5%)
001.2200.513.2401	Workers Compensation	<u>2,841</u>	<u>1,795</u>	<u>1,396</u>	<u>3,554</u>	<u>3,995</u>	<u>441</u>	<u>12.4%</u>
	<b>PERSONNEL SERVICES</b>	<b>431,017</b>	<b>430,788</b>	<b>433,040</b>	<b>509,314</b>	<b>613,541</b>	<b>104,227</b>	<b>20.5%</b>
001.2200.513.3104	Prof Services / Other	14,328	15,407	15,728	15,000	10,000	(5,000)	(33.3%)
001.2200.513.4001	Travel / Conference / Training	9,076	4,489	7,133	3,602	5,686	2,084	57.9%
001.2200.513.4002	Car Allowance	2,000	2,000	2,000	2,000	-	(2,000)	(100.0%)
001.2200.513.4101	Communications	4,917	5,926	3,510	4,000	4,000	-	0.0%
001.2200.513.4201	Postage And Freight	3,112	2,182	1,066	1,100	1,100	-	0.0%
001.2200.513.4401	Rental / Building	379	346	346	400	400	-	0.0%
40 001.2200.513.4402	Rental / Equipment	5,274	3,782	3,509	4,000	4,000	-	0.0%
001.2200.513.4603	R/M Automotive Equipment	177	565	4,090	600	600	-	0.0%
001.2200.513.4605	R/M Other Equipment	300	270	-	300	300	-	0.0%
001.2200.513.4701	Printing And Forms	129	49	42	100	100	-	0.0%
001.2200.513.4702	Duplication Costs	1,176	1,413	1,348	1,450	1,450	-	0.0%
001.2200.513.4902	Miscellaneous	81	147	204	150	150	-	0.0%
001.2200.513.5101	Office Supplies	790	773	658	800	800	-	0.0%
001.2200.513.5203	Uniforms	846	750	806	750	-	(750)	(100.0%)
001.2200.513.5204	Fuel And Oil	2,545	3,366	3,016	3,150	3,150	-	0.0%
001.2200.513.5210	Small Tools And Minor Equipment	1,135	241	480	-	-	-	0.0%
001.2200.513.5211	Laundry And Clothing Allowance	11	-	-	-	-	-	0.0%
001.2200.513.5401	Bks/Publications/Subscrip/Memb Dues	<u>2,093</u>	<u>1,763</u>	<u>1,290</u>	<u>1,810</u>	<u>1,810</u>	<u>-</u>	<u>0.0%</u>
	<b>OPERATING EXPENSES</b>	<b>48,369</b>	<b>43,469</b>	<b>45,226</b>	<b>39,212</b>	<b>33,546</b>	<b>(5,666)</b>	<b>(14.4%)</b>
	<b><u>TOTAL PUBLIC WORKS</u></b>	<b><u>479,386</u></b>	<b><u>474,257</u></b>	<b><u>478,266</u></b>	<b><u>548,526</u></b>	<b><u>647,087</u></b>	<b><u>98,561</u></b>	<b><u>18.0%</u></b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>RECREATION CENTER</u></b>								
001.2600.572.1201	Wages / Regular	36,795	30,777	31,426	-	-	-	0.0%
001.2600.572.2101	Fica Taxes	362	2,302	2,319	-	-	-	0.0%
001.2600.572.2301	Insurance / Medical	4,022	4,074	5,031	-	-	-	0.0%
001.2600.572.2302	Insurance / Disability	389	193	205	-	-	-	0.0%
001.2600.572.2304	Insurance / Life	105	107	110	-	-	-	0.0%
001.2600.572.2401	Workers Compensation	607	519	476	-	-	-	0.0%
	<b>PERSONNEL SERVICES</b>	<b>42,280</b>	<b>37,972</b>	<b>39,567</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
001.2600.572.3104	Prof Services / Other	2,592	-	-	-	-	-	0.0%
001.2600.572.4001	Travel / Conference / Training	837	-	674	-	-	-	0.0%
001.2600.572.4101	Communications	1,112	1,752	1,580	750	750	-	0.0%
001.2600.572.4201	Postage And Freight	8	4	3	25	25	-	0.0%
001.2600.572.4301	Electricity	5,569	4,460	4,478	4,930	4,930	-	0.0%
001.2600.572.4302	Water	654	954	920	650	650	-	0.0%
001.2600.572.4601	R/M Buildings	13,302	9,068	7,317	10,000	10,000	-	0.0%
001.2600.572.4602	R/M Grounds	3,595	7,248	5,633	4,500	4,500	-	0.0%
001.2600.572.4605	R/M Other Equipment	-	-	-	400	400	-	0.0%
001.2600.572.4608	R/M Grounds/Contractual	20,528	9,420	8,384	10,000	8,000	(2,000)	(20.0%)
001.2600.572.4902	Miscellaneous	54	10	-	25	25	-	0.0%
001.2600.572.5101	Office Supplies	-	275	54	275	275	-	0.0%
001.2600.572.5202	Cleaning And Sanitation Supplies	166	644	296	250	250	-	0.0%
001.2600.572.5208	Misc Operating Supplies	535	764	944	1,000	1,000	-	0.0%
001.2600.572.5210	Small Tools And Minor Equipment	5,423	2,824	2,614	2,750	2,000	(750)	(27.3%)
001.2600.572.5401	Bks/Publications/Subscrip/Memb Dues	190	306	190	200	200	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>54,565</b>	<b>37,729</b>	<b>33,087</b>	<b>35,755</b>	<b>33,005</b>	<b>(2,750)</b>	<b>(7.7%)</b>
	<b>TOTAL RECREATION CENTER</b>	<b>96,845</b>	<b>75,701</b>	<b>72,654</b>	<b>35,755</b>	<b>33,005</b>	<b>(2,750)</b>	<b>(7.7%)</b>
<b><u>PARKS DEPARTMENT</u></b>								
001.2300.572.1201	Wages / Regular	79,298	96,242	98,715	75,400	75,400	-	0.0%
001.2300.572.1402	Wages / Overtime	4,095	820	603	1,500	1,500	-	0.0%
001.2300.572.2101	Fica Taxes	6,324	7,410	7,529	5,883	5,883	-	0.0%
001.2300.572.2201	Pension	-	-	-	-	28,849	28,849	100.0%
001.2300.572.2203	Town Contrib Salary Savings / 401-K	1,964	2,499	3,000	2,307	2,307	-	0.0%
001.2300.572.2301	Insurance / Medical	9,647	13,256	19,111	16,376	16,508	132	0.8%
001.2300.572.2302	Insurance / Disability	510	599	644	-	-	-	0.0%
001.2300.572.2304	Insurance / Life	276	324	350	283	182	(101)	(35.7%)
001.2300.572.2401	Workers Compensation	1,773	1,841	1,823	1,805	2,292	487	27.0%
	<b>PERSONNEL SERVICES</b>	<b>103,887</b>	<b>122,991</b>	<b>131,775</b>	<b>103,554</b>	<b>132,921</b>	<b>29,367</b>	<b>28.4%</b>
001.2300.572.3104	Prof Services / Other	-	872	-	5,555	-	(5,555)	(100.0%)
001.2300.572.4001	Travel / Conference / Training	367	735	293	500	500	-	0.0%
001.2300.572.4101	Communications	1,758	1,088	1,462	1,200	1,200	-	0.0%
001.2300.572.4301	Electricity	4,224	4,143	5,385	4,000	4,000	-	0.0%
001.2300.572.4302	Water	3,102	1,193	2,690	2,000	4,000	2,000	100.0%
001.2300.572.4402	Rental / Equipment	-	109	(109)	150	150	-	0.0%
001.2300.572.4601	R/ M Buildings	9	-	-	-	-	-	0.0%
001.2300.572.4602	R/M Grounds	25,790	14,428	18,713	17,000	17,000	-	0.0%

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
001.2300.572.4603	R/M Automotive Equipment	746	862	631	1,000	1,000	-	0.0%
001.2300.572.4605	R/M Other Equipment	2,455	2,352	1,361	2,500	2,500	-	0.0%
001.2300.572.4606	R/M Beach Accesses	9,907	18,196	10,035	5,000	5,000	-	0.0%
001.2300.572.4608	R/M Grounds/Contractual	35,520	33,138	29,773	36,000	34,000	(2,000)	(5.6%)
001.2300.572.4610	R/M Storm	782	1,305	949	1,700	1,700	-	0.0%
001.2300.572.4613	R/M Channel Markers	1,616	1,200	-	1,215	1,000	(215)	(17.7%)
001.2300.572.4614	R/M Canal Clearance / Trim	-	-	925	-	-	-	0.0%
001.2300.572.4701	Printing And Forms	-	2,999	-	-	-	-	0.0%
001.2300.572.4901	Licenses And Taxes	4	6	6	-	-	-	0.0%
001.2300.572.4902	Miscellaneous	56	32	16	100	100	-	0.0%
001.2300.572.5201	Chemicals	1,348	214	1,506	700	700	-	0.0%
001.2300.572.5202	Cleaning And Sanitation Supplies	84	274	245	-	-	-	0.0%
001.2300.572.5203	Uniforms	1,070	808	477	600	600	-	0.0%
001.2300.572.5204	Fuel And Oil	2,334	3,137	3,979	2,550	3,550	1,000	39.2%
001.2300.572.5208	Misc Operating Supplies	218	132	-	250	250	-	0.0%
001.2300.572.5210	Small Tools And Minor Equipment	5,457	1,277	2,480	2,000	2,000	-	0.0%
001.2300.572.5211	Laundry And Clothing Allowance	550	687	729	825	550	(275)	(33.3%)
001.2300.572.5303	R/M Signs	-	110	-	100	100	-	0.0%
001.2300.572.5401	Bks/Publications/Subscrip/Memb Dues	135	155	150	150	150	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>97,532</b>	<b>89,452</b>	<b>81,696</b>	<b>85,095</b>	<b>80,050</b>	<b>(5,045)</b>	<b>(5.9%)</b>
	<b>TOTAL PARKS DEPARTMENT</b>	<b>201,419</b>	<b>212,443</b>	<b>213,471</b>	<b>188,649</b>	<b>212,971</b>	<b>24,322</b>	<b>12.9%</b>
	<b>STREETS DEPARTMENT</b>							
001.3200.541.1201	Wages / Regular	290,032	271,176	253,029	250,411	250,411	-	0.0%
001.3200.541.1402	Wages / Overtime	7,838	2,846	3,563	4,000	4,000	-	0.0%
001.3200.541.2101	Fica Taxes	22,567	20,807	19,450	19,462	19,462	-	0.0%
001.3200.541.2201	Pension	-	-	-	-	95,809	95,809	100.0%
001.3200.541.2203	Town Contrib Salary Savings / 401-K	5,699	5,183	4,770	4,721	4,721	-	0.0%
001.3200.541.2301	Insurance / Medical	46,317	43,242	41,768	44,453	44,585	132	0.3%
001.3200.541.2302	Insurance / Disability	1,858	1,684	1,638	-	-	-	0.0%
001.3200.541.2304	Insurance / Life	1,007	953	884	945	610	(335)	(35.4%)
001.3200.541.2401	Workers Compensation	7,249	4,732	3,764	5,673	4,492	(1,181)	(20.8%)
	<b>PERSONNEL SERVICES</b>	<b>382,567</b>	<b>350,623</b>	<b>328,866</b>	<b>329,665</b>	<b>424,090</b>	<b>94,425</b>	<b>28.6%</b>
001.3200.541.3104	Prof Services / Other	3,863	-	1,712	-	-	-	0.0%
001.3200.541.4001	Travel / Conference / Training	450	864	1,088	1,484	1,711	227	15.3%
001.3200.541.4101	Communications	3,460	1,936	2,862	2,400	2,400	-	0.0%
001.3200.541.4201	Postage And Freight	-	-	-	50	50	-	0.0%
001.3200.541.4301	Electricity	5,508	43,819	43,477	50,000	45,000	(5,000)	(10.0%)
001.3200.541.4302	Water	641	193	170	400	400	-	0.0%
001.3200.541.4402	Rental / Equipment	-	487	675	500	500	-	0.0%
001.3200.541.4602	R/M Grounds	6,317	6,323	2,965	6,000	5,000	(1,000)	(16.7%)
001.3200.541.4603	R/M Automotive Equipment	5,871	4,535	14,804	8,000	8,000	-	0.0%
001.3200.541.4605	R/M Other Equipment	3,570	6,685	15,810	8,000	8,000	-	0.0%
001.3200.541.4606	R/M Beach Accesses	1,777	-	-	-	-	-	0.0%
001.3200.541.4607	R/M Right Of Way	38,572	45,520	44,402	45,500	33,500	(12,000)	(26.4%)
001.3200.541.4610	R/M Storm	1,005	2,236	1,697	2,000	2,000	-	0.0%

Account Number	Description	Actual	Actual	Actual	Adopted	Proposed	Budget	Budget
		Amount	Amount	Amount	Budget	Budget	Variance	Variance
		Year 2009	Year 2010	Year 2011	2011-12	2012-13	\$	%
001.3200.541.4612	R/M Street Lights	1,981	5,616	6,316	5,000	5,000	-	0.0%
001.3200.541.4901	Licenses And Taxes	-	336	125	50	50	-	0.0%
001.3200.541.4902	Miscellaneous	53	63	94	50	50	-	0.0%
001.3200.541.5101	Office Supplies	-	42	67	300	300	-	0.0%
001.3200.541.5201	Chemicals	-	-	508	1,000	1,000	-	0.0%
001.3200.541.5202	Cleaning And Sanitation Supplies	-	115	162	150	150	-	0.0%
001.3200.541.5203	Uniforms	2,751	2,367	3,034	3,000	3,000	-	0.0%
001.3200.541.5204	Fuel And Oil	10,223	15,075	19,106	16,700	18,700	2,000	12.0%
001.3200.541.5208	Misc Operating Supplies	218	296	367	450	450	-	0.0%
001.3200.541.5210	Small Tools And Minor Equipment	4,206	3,012	3,180	3,000	3,000	-	0.0%
001.3200.541.5211	Laundry And Clothing Allowance	1,924	1,786	1,649	1,650	1,650	-	0.0%
001.3200.541.5301	R/M Streets	1,325	4,310	5,869	4,700	4,700	-	0.0%
001.3200.541.5302	R/M Drainage And Culverts	321	9,629	5,382	10,200	10,200	-	0.0%
001.3200.541.5303	R/M Signs	1,395	1,603	2,747	2,000	2,000	-	0.0%
001.3200.541.5401	Bks/Publications/Subscrip/Memb/Dues	-	116	-	40	40	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>95,431</b>	<b>156,964</b>	<b>178,268</b>	<b>172,624</b>	<b>156,851</b>	<b>(15,773)</b>	<b>(9.1%)</b>
	<b>TOTAL STREETS DEPARTMENT</b>	<b>477,998</b>	<b>507,587</b>	<b>507,134</b>	<b>502,289</b>	<b>580,941</b>	<b>78,652</b>	<b>15.7%</b>

**TENNIS CENTER**

**Revenues**

001.0900.347.2101	Tennis Ctr / Yearly-Family/Res	55,550	56,735	54,043	56,500	59,500	3,000	5.3%
001.0900.347.2103	Tennis Ctr / Yearly-Single/Res	108,026	106,654	104,829	113,500	116,500	3,000	2.6%
001.0900.347.2105	Tennis Ctr / Script Cards	23,166	21,594	26,632	25,000	26,000	1,000	4.0%
001.0900.347.2106	Tennis Ctr / Walk-On Play	13,801	15,636	18,108	18,000	20,000	2,000	11.1%
001.0900.347.2107	Tennis Ctr / Lessons	82,255	86,638	126,695	140,000	140,000	-	0.0%
001.0900.347.2108	Tennis Ctr / Tournament/Spec Events	57,343	53,800	16,488	6,000	17,000	11,000	183.3%
001.0900.347.2109	Tennis Ctr / Life-Time User Fees	6,600	-	-	-	-	-	0.0%
001.0900.369.9101	Misc Rev / Tennis Ctr Vend Machine	929	890	1,820	1,200	4,000	2,800	233.3%
001.0900.369.9102	Misc Rev / Tennis Ctr Merch Sales	46,836	49,006	91,847	80,000	100,000	20,000	25.0%
001.0900.369.9103	Misc Rev / Tennis Ctr Miscellaneous	1,114	442	2,119	2,000	2,000	-	0.0%
		<b>395,620</b>	<b>391,395</b>	<b>442,581</b>	<b>442,200</b>	<b>485,000</b>	<b>42,800</b>	

**TENNIS CENTER**

**Expenditures**

001.2700.572.1201	Wages / Regular	188,431	169,329	177,290	135,481	155,582	20,101	14.8%
001.2700.572.1206	Wages / Holiday	6,166	3,680	3,680	2,959	3,669	710	24.0%
001.2700.572.1210	Wages / Supplemental - Lessons-Clinics	83,617	50,075	107,613	93,000	98,000	5,000	5.4%
001.2700.572.2101	Fica Taxes	21,207	16,910	21,827	17,705	19,680	1,975	11.2%
001.2700.572.2201	Pension	22,946	31,295	42,680	55,684	62,985	7,301	13.1%
001.2700.572.2203	Town Contrib Salary Savings / 401-K	4,882	4,347	4,504	4,812	3,726	(1,086)	(22.6%)
001.2700.572.2301	Insurance / Medical	18,762	14,080	15,565	8,564	16,508	7,944	92.8%
001.2700.572.2302	Insurance / Disability	915	557	544	-	-	-	0.0%
001.2700.572.2304	Insurance / Life	506	345	362	245	202	(43)	(17.6%)
001.2700.572.2401	Workers Compensation	3,001	2,128	1,781	2,823	3,658	835	29.6%
	<b>PERSONNEL SERVICES</b>	<b>350,433</b>	<b>292,746</b>	<b>375,846</b>	<b>321,273</b>	<b>364,010</b>	<b>42,737</b>	<b>13.3%</b>
001.2700.572.3104	Prof Service / Other	151	-	-	-	-	-	0.0%
001.2700.572.4101	Communications	795	1,223	964	850	850	-	0.0%
001.2700.572.4201	Postage And Freight	478	222	207	300	250	(50)	(16.7%)

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
001.2700.572.4301	Electricity	1,261	2,914	3,502	3,600	3,550	(50)	(1.4%)
001.2700.572.4302	Water	10,167	10,086	10,871	10,000	10,300	300	3.0%
001.2700.572.4305	Gas	-	162	342	550	450	(100)	(18.2%)
001.2700.572.4601	R/M Buildings	1,258	3,143	4,330	6,000	5,000	(1,000)	(16.7%)
001.2700.572.4602	R/M Grounds	13,092	20,982	10,980	16,500	14,350	(2,150)	(13.0%)
001.2700.572.4605	R/M Other Equipment	494	47	-	1,000	1,000	-	0.0%
001.2700.572.4701	Printing & Forms	921	860	776	1,000	800	(200)	(20.0%)
001.2700.572.4902	Miscellaneous	15	1,091	178	100	100	-	0.0%
001.2700.572.4903	Advertising	1,302	343	1,126	-	-	-	0.0%
001.2700.572.4910	Visa/Mastercard Fees	5,589	7,231	8,909	3,600	9,000	5,400	150.0%
001.2700.572.4920	Costs / Vending Machines	463	483	943	400	400	-	0.0%
001.2700.572.4921	Costs / Merchandise	37,414	39,498	68,291	45,905	64,690	18,785	40.9%
001.2700.572.4922	Costs / Special Events	-	11,122	4,645	5,500	5,500	-	0.0%
001.2700.572.4923	Costs / Promotion	1,207	2,271	1,780	2,000	2,000	-	0.0%
001.2700.572.4924	Cost Of Lessons-Contractor	1,271	28,720	2,100	5,000	-	(5,000)	(100.0%)
001.2700.572.5101	Office Supplies	390	639	590	600	600	-	0.0%
001.2700.572.5202	Cleaning And Sanitation Supplies	328	402	-	100	50	(50)	(50.0%)
001.2700.572.5208	Misc Operating Supplies	256	54	199	200	200	-	0.0%
001.2700.572.5210	Small Tools And Minor Equipment	193	1,521	503	1,500	1,500	-	0.0%
001.2700.572.5401	Bks/Publications/Subscrip/Memb Dues	55	55	385	115	400	285	247.8%
	<b>OPERATING EXPENSES</b>	<b>77,100</b>	<b>133,069</b>	<b>121,621</b>	<b>104,820</b>	<b>120,990</b>	<b>16,170</b>	<b>15.4%</b>
	<b><u>TOTAL TENNIS CENTER</u></b>	<b><u>427,533</u></b>	<b><u>425,815</u></b>	<b><u>497,467</u></b>	<b><u>426,093</u></b>	<b><u>485,000</u></b>	<b><u>58,907</u></b>	<b><u>13.8%</u></b>
	<b><u>Tennis Center Revenue over Expenditure</u></b>					<b><u>-</u></b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>GENERAL SERVICES</u></b>								
001.3000.513.2201	Pension	1,714,355	1,428,497	2,617,114	2,582,014	-	(2,582,014)	(100.0%)
001.3000.513.2501	Unemployment	4,917	22,672	14,575	-	-	-	0.0%
	<b>PERSONNEL SERVICES</b>	<b>1,719,272</b>	<b>1,451,169</b>	<b>2,631,689</b>	<b>2,582,014</b>	<b>-</b>	<b>(2,582,014)</b>	<b>(100.0%)</b>
001.3000.513.3104	Prof Service / Fin & Adm	122,944	36,411	92,377	37,000	37,000	-	0.0%
001.3000.513.3201	Accounting And Auditing	21,750	20,250	24,500	21,250	19,250	(2,000)	(9.4%)
001.3000.513.4402	Rental / Equipment	8,750	8,632	8,798	8,750	8,379	(371)	(4.2%)
001.3000.513.4605	R/M Other Equipment	193	-	-	-	-	-	0.0%
001.3000.513.4902	Miscellaneous	6,325	4,000	2,681	3,400	2,400	(1,000)	(29.4%)
001.3000.513.5101	Office Supplies	3,404	1,767	923	2,000	1,500	(500)	(25.0%)
001.3000.513.5401	Bks/Publications/Subscrip/Membersh	12,500	12,900	12,500	12,500	12,500	-	0.0%
001.3000.519.3104	Prof Services / Other	59,525	16,375	83,866	-	25,000	25,000	100.0%
001.3000.519.4101	Communications	585	597	218	600	600	-	0.0%
001.3000.519.4104	Television Media	14,106	17,711	17,990	10,000	20,000	10,000	100.0%
001.3000.519.4502	Insurance / Property	124,355	127,070	124,850	127,000	125,000	(2,000)	(1.6%)
001.3000.519.4503	Insurance / Other	142,960	124,223	136,104	140,000	132,000	(8,000)	(5.7%)
001.3000.519.4701	Printing And Forms	-	3,724	-	-	-	-	0.0%
001.3000.519.4702	Duplication Costs	4,621	3,487	7,987	3,000	1,500	(1,500)	(50.0%)
001.3000.519.4902	Miscellaneous	3,673	53,005	492	-	10,000	10,000	100.0%
001.3000.519.4931	Miscellaneous Repairs	-	-	375	-	-	-	0.0%
45 001.3000.519.5208	Misc Operating Supplies / Vend Mach	1,182	933	1,196	1,000	1,000	-	0.0%
001.3000.531.4301	Electricity	41,310	-	-	-	-	-	0.0%
001.3000.534.4304	Solid Waste Recycling	28,148	-	3,144	1,500	1,500	-	0.0%
	<b>OPERATING EXPENSES</b>	<b>596,331</b>	<b>431,085</b>	<b>518,001</b>	<b>368,000</b>	<b>397,629</b>	<b>29,629</b>	<b>8.1%</b>
001.3000.544.8101	Trolley Subsidy	-	-	42,000	42,000	42,000	-	0.0%
001.3000.559.8200	Grants	2,477	-	-	-	-	-	0.0%
001.3000.559.8210	S.T.A.R.T.	25,000	25,000	25,000	17,500	10,000	(7,500)	(42.9%)
001.3000.559.8213	S.C.O.P.E.	-	2,381	2,300	2,000	2,000	-	0.0%
001.3000.575.8202	Sarasota Bay Estuary Program	15,000	15,000	15,000	15,000	15,000	-	0.0%
001.3000.579.8204	Economic Development Council	5,078	5,081	10,031	10,100	9,500	(600)	(5.9%)
	<b>GRANTS AND AIDS</b>	<b>47,555</b>	<b>47,462</b>	<b>94,331</b>	<b>86,600</b>	<b>78,500</b>	<b>(8,100)</b>	<b>(9.4%)</b>
	<b><u>TOTAL GENERAL SERVICES</u></b>	<b><u>2,363,158</u></b>	<b><u>1,929,716</u></b>	<b><u>3,244,021</u></b>	<b><u>3,036,614</u></b>	<b><u>476,129</u></b>	<b><u>(2,560,485)</u></b>	<b><u>(84.3%)</u></b>
<b><u>GENERAL FUND GRAND TOTAL PERSONNEL/OPERATING</u></b>		<b><u>13,939,272</u></b>	<b><u>13,077,309</u></b>	<b><u>14,776,037</u></b>	<b><u>13,966,784</u></b>	<b><u>14,018,524</u></b>	<b><u>51,740</u></b>	<b><u>0.4%</u></b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>CAPITAL OUTLAY - ALL GENERAL FUND</u></b>								
001.1300.512.6402	Town Clerk-Office Equipment And Furniture	7,040	-	-	-	-	-	0.0%
001.1500.519.6403	IT - Other Equipment	18,579	-	-	-	-	-	0.0%
001.1500.519.6409	IT - Computer Software	14,832	12,151	4,150	-	-	-	0.0%
001.1700.519.6202	Municipal Bldgs - Roof Repairs	-	-	-	-	10,000	10,000	100.0%
001.1700.519.6403	Municipal Bldgs - Other Equipment	-	2,380	18,671	20,000	-	(20,000)	(100.0%)
001.1900.521.6401	Police - Patrol Cars	125,915	151,848	81,564	90,000	108,000	18,000	20.0%
001.1900.521.6403	Police - Recording System	-	7,500	29,903	-	22,723	22,723	100.0%
001.2000.522.6301	Fire - Improvements Other Than Bldgs	-	-	30,004	-	-	-	0.0%
001.2000.522.6401	Fire - Fire Engine	-	682,062	-	-	600,000	600,000	100.0%
001.2000.522.6403	Fire - Extrication Equipment	99,921	24,585	2,127	20,000	65,000	45,000	225.0%
001.2000.522.6410	Fire - Boats	-	-	-	200,000	-	(200,000)	(100.0%)
001.2300.572.6403	Parks - Other Equipment	-	7,445	-	-	-	-	0.0%
001.2700.572.6301	Tennis - Scarify Courts	-	-	-	-	30,000	30,000	100.0%
001.2700.572.6403	Tennis - Point of Sale/Inventory System	-	-	-	-	5,500	5,500	100.0%
001.3200.541.6301	Streets - Street Light & Sign Replacements	-	-	-	-	10,000	10,000	100.0%
001.3200.541.6401	Streets - Automotive Equipment	-	46,025	-	-	30,000	30,000	100.0%
001.3200.541.6403	Streets - Mower	-	-	-	-	9,000	9,000	100.0%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>266,287</b>	<b>933,996</b>	<b>166,419</b>	<b>330,000</b>	<b>890,223</b>	<b>560,223</b>	<b>169.8%</b>
001.3000.519.9901	Contingencies	-	-	-	250,000	350,000	100,000	40.0%
001.3000.525.3110	Prof Services / Red Tide Clean Up	-	-	-	50,000	50,000	-	0.0%
	<b>TOTAL CONTINGENCIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>300,000</b>	<b>400,000</b>	<b>100,000</b>	<b>33.3%</b>
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>14,205,559</u></b>	<b><u>14,011,305</u></b>	<b><u>14,942,456</u></b>	<b><u>14,596,784</u></b>	<b><u>15,308,747</u></b>	<b><u>711,963</u></b>	<b><u>4.9%</u></b>
<b>TOTAL FUND REVENUES</b>					12,259,979	12,148,642	(111,337)	
<b>TRANSFERS IN</b>					2,012,605	2,760,105	747,500	
<b>BUDGET FROM FUND BALANCE</b>					328,000	400,000	72,000	
<b><u>GRAND TOTAL FUND REVENUES</u></b>					<b><u>14,600,584</u></b>	<b><u>15,308,747</u></b>	<b><u>708,163</u></b>	
<b><u>FUND REVENUES OVER EXPENDITURES</u></b>						-		
<b>POTENTIAL USE OF FUND BALANCE</b>						(400,000)		
<b>BEGINNING BALANCE</b>						4,737,000		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>4,337,000</u></b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>UTILITY FUND-401</u></b>								
<b><u>REVENUES</u></b>								
401.5100.343.3001	Other Grants / SWFWMD	-	-	613,668	-	-	-	0.0%
401.5100.343.6101	Water Sales	3,624,645	3,311,683	3,474,739	3,400,000	3,400,000	-	0.0%
401.5100.343.6102	Meter Installation Fees		-	-	-	-		
401.5100.343.6103	Service And Repair Income	479					-	0.0%
401.5100.343.6104	Wastewater Collection Charges	4,446,942	4,147,198	3,741,751	4,300,000	3,800,000	(500,000)	(11.6%)
401.5100.343.6502	Delinquent Penalty Charges	85,121	36,192	28,730	85,000	35,000	(50,000)	(58.8%)
401.5100.343.6503	Interest On Investments	136,692	157,719	105,431	220,000	120,000	(100,000)	(45.5%)
401.5100.343.6505	Miscellaneous Income	3,030	3,100	3,000	-	-	-	0.0%
401.5100.343.6507	Sale Of Fixed Assets	3,240	-	5,794	-	-	-	0.0%
401.5100.343.6511	Interest / '09 Go Note Proceeds	4,092	13,082	6,178	-	-	-	0.0%
401.5100.343.9003	Misc Rev / Other	843	480	967	-	-	-	0.0%
401.5100.343.9005	Gain (Loss) On Sale Of Investments	(19,769)	(4,617)	(14,688)	-	-	-	0.0%
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>		<b><u>8,285,315</u></b>	<b><u>7,664,837</u></b>	<b><u>7,965,570</u></b>	<b><u>8,005,000</u></b>	<b><u>7,355,000</u></b>	<b><u>(650,000)</u></b>	<b><u>(8.1%)</u></b>
<b><u>WATER DEPARTMENT</u></b>								
401.5200.536.1201	Wages / Regular	213,985	92,474	111,261	113,880	112,320	(1,560)	(1.4%)
401.5200.536.1209	Severance	2,250	5,250	-	-	-	-	0.0%
401.5200.536.1302	Wages / Temporary	-	-	-	-	4,300	4,300	100.0%
401.5200.536.1402	Wages / Overtime	17,869	12,775	15,708	15,000	16,500	1,500	10.0%
401.5200.536.2101	Fica Taxes	17,320	8,284	9,542	9,859	10,184	325	3.3%
401.5200.536.2201	Pension	-	-	-	-	42,975	42,975	100.0%
401.5200.536.2203	Town Contrib Salary Savings / 401-K	1,732	946	988	1,147	1,147	-	0.0%
401.5200.536.2301	Insurance / Medical	44,545	22,815	18,458	19,346	25,132	5,786	29.9%
401.5200.536.2302	Insurance / Disability	1,328	592	716	-	-	-	0.0%
401.5200.536.2304	Insurance / Life	708	350	376	432	274	(158)	(36.6%)
401.5200.536.2401	Workers Compensation	3,554	2,376	1,919	2,614	4,492	1,878	71.8%
<b><u>PERSONNEL SERVICES</u></b>		<b><u>303,291</u></b>	<b><u>145,862</u></b>	<b><u>158,968</u></b>	<b><u>162,278</u></b>	<b><u>217,324</u></b>	<b><u>55,046</u></b>	<b><u>33.9%</u></b>
401.5200.536.3101	Prof Services / Engineering	3,539	4,572	8,588	20,000	30,000	10,000	50.0%
401.5200.536.3104	Prof Services / Other	144,284	90,272	67,728	147,900	147,900	-	0.0%
401.5200.536.4001	Travel / Conference / Training	3,297	5,591	2,731	6,123	4,548	(1,575)	(25.7%)
401.5200.536.4002	Car Allowance	-	-	-	-	2,000	2,000	100.0%
401.5200.536.4101	Communications	4,495	4,591	4,617	4,550	5,550	1,000	22.0%
401.5200.536.4103	Insurance Opt Out Allowance	-	-	769	1,000	-	(1,000)	(100.0%)
401.5200.536.4201	Postage And Freight	3,843	2,291	2,771	2,500	2,500	-	0.0%
401.5200.536.4301	Electricity	36,786	42,049	50,645	44,000	44,000	-	0.0%
401.5200.536.4302	Water	970	675	1,233	800	800	-	0.0%
401.5200.536.4402	Rental / Equipment	525	427	531	500	500	-	0.0%
401.5200.536.4601	R/M Buildings	3,161	4,294	705	3,000	3,000	-	0.0%
401.5200.536.4602	R/M Grounds	875	25	1,170	2,400	4,600	2,200	91.7%
401.5200.536.4603	R/M Automotive Equipment	4,706	3,351	4,858	4,000	4,000	-	0.0%
401.5200.536.4604	R/M Hydrants/Meters/Lines/Ls	255,517	116,355	122,333	220,000	220,000	-	0.0%
401.5200.536.4605	R/M Other Equipment	3,979	4,391	4,357	5,000	5,000	-	0.0%
401.5200.536.4610	R/M Storm	-	559	1,646	1,000	1,000	-	0.0%

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
401.5200.536.4701	Printing And Forms	85	2,298	1,088	2,300	2,300	-	0.0%
401.5200.536.4702	Duplication Costs	-	-	90	-	-	-	0.0%
401.5200.536.4901	Licenses And Taxes	500	500	550	500	500	-	0.0%
401.5200.536.4902	Miscellaneous	1,188	940	376	500	500	-	0.0%
401.5200.536.5101	Office Supplies	398	381	112	400	400	-	0.0%
401.5200.536.5201	Chemicals	1,596	5,508	5,300	5,800	5,800	-	0.0%
401.5200.536.5203	Uniforms	3,102	2,715	2,659	3,000	3,000	-	0.0%
401.5200.536.5204	Fuel And Oil	3,390	3,633	5,479	7,000	7,000	-	0.0%
401.5200.536.5207	Water Purchased For Resale	1,161,356	1,137,831	1,192,241	1,150,000	1,150,000	-	0.0%
401.5200.536.5208	Misc Operating Supplies	273	10,951	269	500	500	-	0.0%
401.5200.536.5210	Small Tools And Minor Equipment	7,758	5,184	5,608	5,000	7,500	2,500	50.0%
401.5200.536.5211	Laundry And Clothing Allowance	867	581	772	825	825	-	0.0%
401.5200.536.5212	Water Wise Program	(50)	582	2,191	2,000	2,000	-	0.0%
401.5200.536.5401	Bks/Publications/Subscrip/Memb Dues	672	969	887	1,000	1,000	-	0.0%
	<b>OPERATING</b>	<b>1,647,112</b>	<b>1,451,516</b>	<b>1,492,304</b>	<b>1,641,598</b>	<b>1,656,723</b>	<b>15,125</b>	<b>0.9%</b>
	<b>TOTAL WATER DEPARTMENT</b>	<b>1,950,403</b>	<b>1,597,378</b>	<b>1,651,272</b>	<b>1,803,876</b>	<b>1,874,047</b>	<b>70,171</b>	<b>3.9%</b>
401.5300.536.1201	Wages / Regular	176,691	223,006	198,618	187,782	187,782	-	0.0%
401.5300.536.1402	Wages / Overtime	30,972	33,074	34,269	30,000	30,000	-	0.0%
401.5300.536.2101	Fica Taxes	15,488	19,016	17,352	16,660	16,660	-	0.0%
401.5300.536.2201	Pension	-	-	-	-	71,848	71,848	100.0%
401.5300.536.2203	Town Contrib Salary Savings / 401-K	1,905	1,868	2,294	3,234	3,335	101	3.1%
401.5300.536.2301	Insurance / Medical	35,422	45,149	41,129	43,239	40,399	(2,840)	(6.6%)
401.5300.536.2302	Insurance / Disability	1,119	1,380	1,246	-	-	-	0.0%
401.5300.536.2304	Insurance / Life	601	765	675	711	458	(253)	(35.6%)
401.5300.536.2401	Workers Compensation	2,845	2,824	2,754	4,385	7,579	3,194	72.8%
	<b>PERSONNEL SERVICES</b>	<b>265,043</b>	<b>327,082</b>	<b>298,337</b>	<b>286,011</b>	<b>358,061</b>	<b>72,050</b>	<b>25.2%</b>
401.5300.536.3101	Prof Services / Engineering	-	11,635	5,450	25,000	15,000	(10,000)	(40.0%)
401.5300.536.3104	Prof Services / Other	3,686	1,227	1,989	15,000	20,500	5,500	36.7%
401.5300.536.4001	Travel / Conference / Training	750	1,469	1,539	1,384	3,318	1,934	139.7%
401.5300.536.4101	Communications	2,733	2,953	3,391	3,000	4,000	1,000	33.3%
401.5300.536.4201	Postage And Freight	55	86	44	50	50	-	0.0%
401.5300.536.4301	Electricity	62,843	55,830	55,619	65,925	65,925	-	0.0%
401.5300.536.4302	Water	6,606	6,235	6,431	7,000	7,000	-	0.0%
401.5300.536.4402	Rental / Equipment	517	361	531	500	500	-	0.0%
401.5300.536.4601	R/M Buildings	1,519	902	522	1,000	1,000	-	0.0%
401.5300.536.4603	R/M Automotive Equipment	5,162	2,289	4,562	4,000	4,000	-	0.0%
401.5300.536.4604	R/M Lift Stations And Sewer Lines	82,164	51,912	70,993	100,000	100,000	-	0.0%
401.5300.536.4605	R/M Other Equipment	3,917	8,736	9,564	9,000	9,000	-	0.0%
401.5300.536.4610	R/M Storm	-	559	456	3,000	2,000	(1,000)	(33.3%)
401.5300.536.4701	Printing And Forms	-	25	-	50	50	-	0.0%
401.5300.536.4901	Licenses And Taxes	-	-	132	100	100	-	0.0%
401.5300.536.4902	Miscellaneous	157	320	145	550	550	-	0.0%
401.5300.536.5101	Office Supplies	150	89	62	150	150	-	0.0%

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
401.5300.536.5201	Chemicals	6,052	6,634	1,476	7,350	7,350	-	0.0%
401.5300.536.5203	Uniforms	1,577	1,529	1,613	2,000	2,000	-	0.0%
401.5300.536.5204	Fuel And Oil	10,379	11,345	15,029	17,000	17,000	-	0.0%
401.5300.536.5208	Misc Operating Supplies	-	8,206	717	1,000	1,000	-	0.0%
401.5300.536.5209	Wastewater Treatment	1,417,394	1,436,970	1,480,078	1,435,400	1,435,400	-	0.0%
401.5300.536.5210	Small Tools And Minor Equipment	2,134	12,569	3,313	3,000	6,000	3,000	100.0%
401.5300.536.5211	Laundry And Clothing Allowance	1,068	1,342	1,120	1,100	1,100	-	0.0%
401.5300.536.5401	Bks/Publications/Subscrip/Memb Dues	-	-	200	225	225	-	0.0%
	<b>OPERATING</b>	<b>1,608,863</b>	<b>1,623,223</b>	<b>1,664,976</b>	<b>1,702,784</b>	<b>1,703,218</b>	<b>434</b>	<b>0.0%</b>
	<b>TOTAL WASTEWATER DEPARTMENT</b>	<b>1,873,906</b>	<b>1,950,305</b>	<b>1,963,313</b>	<b>1,988,795</b>	<b>2,061,279</b>	<b>72,484</b>	<b>3.6%</b>
<b>UTILITIES GENERAL SERVICES</b>								
401.5400.536.1601	Compensating Vacation Pay	1,949	6,048	(1,664)	-	-	-	0.0%
401.5400.536.1602	Compensating Medical Pay	(7,531)	(415)	11,370	-	-	-	0.0%
401.5400.536.2201	Pension	46,587	78,231	100,045	109,141	-	(109,141)	(100.0%)
401.5400.536.2501	Unemployment Compensation		-	6,922	-	-	-	
	<b>PERSONNEL SERVICES</b>	<b>41,005</b>	<b>83,864</b>	<b>116,673</b>	<b>109,141</b>	<b>-</b>	<b>(109,141)</b>	<b>(1)</b>
401.5400.536.3104	Prof Services / Other	22,481	21,818	23,159	25,000	-	(25,000)	(100.0%)
401.5400.536.3201	Accounting And Auditing	21,750	20,250	24,500	20,100	18,100	(2,000)	(10.0%)
401.5400.536.4502	Insurance / Property	57,442	57,613	60,659	57,200	57,200	-	0.0%
401.5400.536.4503	Insurance / Other	44,792	38,662	37,850	47,000	47,000	-	0.0%
401.5400.536.4902	Miscellaneous	28,771	29,256	26,846	28,900	28,900	-	0.0%
	<b>OPERATING</b>	<b>175,236</b>	<b>167,599</b>	<b>173,014</b>	<b>178,200</b>	<b>151,200</b>	<b>(27,000)</b>	<b>(15.2%)</b>
401.5400.536.7101	Loan Principle	390,000	901,580	570,732	290,800	510,098	219,298	75.4%
401.5400.536.7201	Interest On Ltd	90,796	592,672	661,972	471,177	550,892	79,715	16.9%
401.5400.536.7301	Agents Fee	808	-	-	-	-	-	0.0%
	<b>DEBT SERVICE</b>	<b>481,604</b>	<b>1,494,252</b>	<b>1,232,704</b>	<b>761,977</b>	<b>1,060,990</b>	<b>299,013</b>	<b>39.2%</b>
401.5400.536.9901	Depreciation Expense	611,771	671,315	809,732	700,000	800,000	100,000	14.3%
401.5400.536.9902	Loss / Disposal Of Fixed Assets	112,357	1,697	-	-	-	-	0.0%
401.5400.536.9903	Amortization / Bond Discount	2,262	5,490	-	-	-	-	0.0%
401.5400.536.9904	Amortization / Bond Issue Costs	7,320	-	157,357	-	-	-	0.0%
401.5400.581.9109	If Transfer / General Fund	924,470	997,605	997,605	999,305	997,605	(1,700)	(0.2%)
	<b>NON-OPERATING &amp; TRANSFERS</b>	<b>1,658,180</b>	<b>1,676,107</b>	<b>1,964,694</b>	<b>1,699,305</b>	<b>1,797,605</b>	<b>98,300</b>	<b>5.8%</b>
	<b>TOTAL UTILITIES GENERAL SERVICES</b>	<b>2,356,025</b>	<b>3,421,822</b>	<b>3,487,085</b>	<b>2,748,623</b>	<b>3,009,795</b>	<b>261,172</b>	<b>9.5%</b>

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>CAPITAL OUTLAY - ALL UTILITY FUND</u></b>								
401.5200.536.6310	Main Water Line Valve Replace	-	-	-	50,000	50,000	-	0.0%
401.5200.536.6311	Upsize Pipe - Water Main	119,564	2,166,357	474,358	-	-	-	0.0%
401.5200.536.6312	Emergency Interconnect w/Sarasota	51,496	-	-	-	-	-	0.0%
401.5200.536.6321	Midkey Station 1 Rehab	139,838	1,291,089	544,753	-	-	-	0.0%
401.5200.536.6323	South Key Station 2 Rehab	1,335,439	1,166,267	1,460	-	-	-	0.0%
401.5200.536.6328	Utility Maps	1,037	-	19,310	-	50,000	50,000	100.0%
401.5200.536.6329	Subaqueous Potable Water Main Constr.	-	-	24,262	-	2,000,000	2,000,000	100.0%
401.5200.536.6401	Automotive Equipment	-	-	-	-	55,000	-	100.0%
401.5200.536.6403	Other Equipment	-	-	-	-	150,000	150,000	100.0%
401.5200.536.6404	Meters Installed	-	-	-	-	1,500,000	-	100.0%
401.5300.536.6301	Improvements Other than Buildings	80,498	-	-	-	-	-	0.0%
401.5300.536.6353	Lift Station 7-D Rehab	24,708	-	-	-	-	-	0.0%
401.5300.536.6355	Wetwell & Manhole Repair	54,416	99,202	147,148	75,000	75,000	-	0.0%
401.5300.536.6356	Slipline Gravity Sewer Lines	617,751	699,158	616,199	600,000	600,000	-	0.0%
401.5300.536.6357	Master Lift Station D Rehab	179,824	383,931	1,073,515	-	-	-	0.0%
401.5300.536.6358	Lift Station C Rehab	105,284	-	-	-	-	-	0.0%
401.5300.536.6360	WW Collection, Subaqueous Forcemain	25,000	-	18,500	-	1,000,000	1,000,000	100.0%
401.5300.536.6361	Force Main Replace	-	-	-	25,000	-	(25,000)	(100.0%)
401.5300.536.6362	Lift Station G Rehab	275,518	-	-	-	-	-	0.0%
401.5300.536.6363	Lift Station 4F Rehab	79,836	40,922	-	-	-	-	0.0%
401.5300.536.6364	Scada System Replacement	189,493	89,719	-	-	-	-	0.0%
401.5300.536.6365	Lift Station H Rehab	89,338	120,518	-	-	-	-	0.0%
401.5300.536.6366	Rehabilitate Minor Lift Stations	-	-	197,754	100,000	-	(100,000)	(100.0%)
401.5300.536.6367	Lift Station 2E Rehabilitation	12,942	37,402	169,818	-	-	-	0.0%
401.5300.536.6368	Lift Station F Rehabilitation	12,942	37,727	201,515	-	-	-	0.0%
401.5300.536.6369	Lift Station 5F Rehabilitation	-	3,806	19,341	-	-	-	0.0%
401.5300.536.6370	Lift Station 7F Rehabilitation	-	-	19,917	-	-	-	0.0%
401.5300.536.6371	Lift Station 6F Rehabilitation	-	-	-	250,000	-	(250,000)	(100.0%)
401.5300.536.6372	Lift Station E Rehabilitation	-	-	-	100,000	600,000	500,000	500.0%
401.5300.536.6373	Wastewater Collection Rehab	-	-	-	100,000	300,000	200,000	200.0%
401.5300.536.6374	Lift Station 9C Rehabilitation	-	-	-	-	350,000	350,000	100.0%
401.5300.536.6401	Automotive Equipment	-	-	43,026	-	-	-	0.0%
401.5300.536.6403	Other Equipment	20,997	117,640	-	45,000	80,000	35,000	77.8%
	<b>TOTAL CAPITAL OUTLAY</b>	<b>3,415,921</b>	<b>6,253,738</b>	<b>3,570,876</b>	<b>1,345,000</b>	<b>6,810,000</b>	<b>3,910,000</b>	<b>290.7%</b>
<b>401.5400.536.9910</b>	<b>COMMISSION CONTINGENCY</b>	-	-	-	<b>200,000</b>	<b>200,000</b>	-	<b>0.0%</b>
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>9,596,255</u></b>	<b><u>13,223,243</u></b>	<b><u>10,672,546</u></b>	<b><u>8,086,294</u></b>	<b><u>13,955,121</u></b>	<b><u>4,313,827</u></b>	<b><u>53.3%</u></b>
<b><u>FUND REVENUES (UNDER) EXPENDITURES</u></b>						<b>(6,600,121)</b>		
<b><u>BEGINNING BALANCE</u></b>						<b>14,500,000</b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b>7,899,879</b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>BUILDING FUND-402</u></b>								
<b><u>REVENUES</u></b>								
402.5500.322.0001	Permits / Building	592,154	822,159	762,197	500,000	500,000	-	0.0%
402.5500.322.0002	Permits / Plumbing	87,076	48,214	38,748	50,000	50,000	-	0.0%
402.5500.322.0003	Permits / Electrical	36,510	39,560	38,908	35,000	35,000	-	0.0%
402.5500.322.0004	Permits / Harv	50,604	42,084	53,613	48,000	50,000	2,000	4.2%
402.5500.329.0001	Permits / Miscellaneous	5,680	4,845	26,733	5,000	5,000	-	0.0%
	<b>PERMITS</b>	<b>772,024</b>	<b>956,862</b>	<b>920,199</b>	<b>638,000</b>	<b>640,000</b>	<b>2,000</b>	<b>0.3%</b>
402.5500.341.2002	Building Review Fees	43,528	12,590	9,796	34,000	10,000	(24,000)	(70.6%)
402.5500.341.2003	Staff Review Fees	440	-	-	-	-	-	0.0%
402.5500.342.5002	Re-Inspection Fees	5,350	1,600	600	5,000	750	(4,250)	(85.0%)
402.5500.361.1000	Interest On Investments	51	879	3,522	-	1,000	1,000	100.0%
402.5500.369.9003	Misc Rev / Other	20	4,056	600	-	500	500	100.0%
402.5500.369.9004	Misc Rev / Radon Fee Collect Allow	3	117	1,238	1,000	2,000	1,000	100.0%
402.5500.369.9009	Misc Rev / Bldg Code Adm Coll Allow	7	234	1,266	1,000	2,000	1,000	100.0%
	<b>CHARGES FOR SERVICES &amp; OTHER</b>	<b>49,399</b>	<b>19,476</b>	<b>17,022</b>	<b>41,000</b>	<b>16,250</b>	<b>(24,750)</b>	<b>(60.4%)</b>
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>		<b><u>821,423</u></b>	<b><u>976,338</u></b>	<b><u>937,221</u></b>	<b><u>679,000</u></b>	<b><u>656,250</u></b>	<b><u>(22,750)</u></b>	<b><u>(3.4%)</u></b>
<b><u>BUILDING DEPARTMENT</u></b>								
402.5500.524.1201	Wages / Regular	458,462	313,203	338,360	338,563	336,753	(1,810)	(0.5%)
402.5500.524.1209	Severance	46,534	-	-	-	-	-	0.0%
402.5500.524.1302	Wages / Temporary	-	-	120	-	-	-	0.0%
402.5500.524.1402	Wages / Overtime	3,309	2,431	1,384	-	2,000	2,000	100.0%
402.5500.524.1601	Compensating Vacation Pay	(4,992)	1,460	(8,517)	-	-	-	0.0%
402.5500.524.1602	Compensating Medical Pay	(7,456)	626	2,184	-	-	-	0.0%
402.5500.524.2101	Fica Taxes	36,569	23,563	25,328	25,900	25,915	15	0.1%
402.5500.524.2201	Pension	46,587	64,915	89,403	109,141	116,305	7,164	6.6%
402.5500.524.2203	Town Contrib Salary Savings / 401K	8,515	5,610	6,883	7,325	5,159	(2,166)	(29.6%)
402.5500.524.2204	Town Contr Def Comp / Icma 401-A	6,067	-	-	-	-	-	0.0%
402.5500.524.2301	Insurance / Medical	66,646	45,638	46,068	49,024	52,895	3,871	7.9%
402.5500.524.2302	Insurance / Disability	2,374	1,851	1,922	-	-	-	0.0%
402.5500.524.2304	Insurance / Life	1,526	1,017	1,030	1,109	817	(292)	(26.3%)
402.5500.524.2401	Workers Compensation	7,892	4,109	2,721	4,053	4,470	417	10.3%
	<b>PERSONNEL SERVICES</b>	<b>672,033</b>	<b>464,423</b>	<b>506,886</b>	<b>535,115</b>	<b>544,314</b>	<b>9,199</b>	<b>1.7%</b>
402.5500.524.3104	Prof Services / Other	-	1,980	7,362	5,000	5,000	-	0.0%
402.5500.524.4001	Travel / Conference / Training	3,069	1,122	2,274	500	8,404	7,904	1,580.8%
402.5500.524.4101	Communications	5,008	3,158	2,213	6,000	3,500	(2,500)	(41.7%)
402.5500.524.4201	Postage And Freight	153	151	105	250	250	-	0.0%
402.5500.524.4401	Rental / Building	3,697	3,453	3,151	3,200	3,300	100	3.1%
402.5500.524.4402	Rental / Equipment	-	-	-	-	1,500	1,500	100.0%
402.5500.524.4603	R/M Automotive Equipment	1,979	1,350	1,239	2,000	4,000	2,000	100.0%
402.5500.524.4605	R/M Other Equipment	-	-	-	250	250	-	0.0%

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
402.5500.524.4701	Printing And Forms	365	455	332	500	500	-	0.0%
402.5500.524.4702	Duplication Costs	398	324	165	600	400	(200)	(33.3%)
402.5500.524.4901	Licenses and Taxes		-	-	-	125		
402.5500.524.4902	Miscellaneous	353	40	105	750	250	(500)	(66.7%)
402.5500.524.5101	Office Supplies	656	335	128	800	800	-	0.0%
402.5500.524.5203	Uniforms	1,061	1,020	1,008	1,500	1,500	-	0.0%
402.5500.524.5204	Fuel And Oil	4,392	3,887	6,018	4,500	6,000	1,500	33.3%
402.5500.524.5208	Misc Operating Supplies	8	44	-	500	500	-	0.0%
402.5500.524.5210	Small Tools And Minor Equipment	100	109	1,580	400	400	-	0.0%
402.5500.524.5211	Laundry And Clothing Allowance	53	-	-	-	-	-	0.0%
402.5500.524.5401	Bks/Publications/Subscrip/Memb Dues	1,667	456	1,001	1,715	1,715	-	0.0%
	<b>OPERATING</b>	<b>22,959</b>	<b>17,884</b>	<b>26,681</b>	<b>28,465</b>	<b>38,394</b>	<b>9,929</b>	<b>34.9%</b>
402.5500.581.0001	If Transfer / General Fund	-	287,000	265,000	265,500	265,000	(500)	(0.2%)
	<b>TRANSFERS</b>	<b>-</b>	<b>287,000</b>	<b>265,000</b>	<b>265,500</b>	<b>265,000</b>	<b>(500)</b>	<b>(0.2%)</b>
<b>GRAND TOTAL FUND EXPENDITURES</b>		<b>694,992</b>	<b>769,307</b>	<b>798,567</b>	<b>829,080</b>	<b>847,708</b>	<b>18,628</b>	<b>2.2%</b>
<b>FUND REVENUES (UNDER) EXPENDITURES</b>						<b>(191,458)</b>		
<b>BEGINNING BALANCE</b>						<b>673,000</b>		
<b>PROJECTED ENDING FUND BALANCE</b>						<b>481,542</b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>ROAD &amp; BRIDGE FUND-101</u></b>								
<b><u>REVENUES</u></b>								
101.3100.312.4101	Loc Opt Gas Tax / Sarasota	77,729	76,865	76,297	76,000	76,000	-	0.0%
101.3100.312.4102	Loc Opt Gas Tax / Manatee	93,023	97,602	97,095	90,000	97,000	7,000	7.8%
101.3100.312.4111	Loc Opt Gas Tax / Sarasota 5 Cents	89,096	86,413	85,719	90,000	85,000	(5,000)	(5.6%)
101.3100.312.4112	Loc Opt Gas Tax / Manatee 5 Cents	70,726	69,425	69,635	70,000	70,000	-	0.0%
101.3100.312.4301	2 Cent Gas Tax / Sarasota	38,864	38,433	38,148	40,000	40,000	-	0.0%
101.3100.312.4302	2 Cent Gas Tax / Manatee	30,177	31,663	31,498	30,000	30,000	-	0.0%
	<b>Taxes</b>	<b>399,615</b>	<b>400,401</b>	<b>398,392</b>	<b>396,000</b>	<b>398,000</b>	<b>2,000</b>	<b>0.5%</b>
101.3100.335.1220	8Th Cent Motor Fuel Tax	50,494	50,833	50,762	50,000	50,000	-	0.0%
101.3100.335.4100	Rebate On Municipal Vehicles	5,445	5,121	4,209	5,000	5,000	-	0.0%
101.3100.338.3001	9Th Cent Gas Tax / Sarasota	21,091	20,785	20,838	21,000	21,000	-	0.0%
101.3100.338.3002	9Th Cent Gas Tax / Manatee	12,720	12,886	12,799	12,150	12,150	-	0.0%
	<b>Intergovernmental</b>	<b>89,750</b>	<b>89,625</b>	<b>88,608</b>	<b>88,150</b>	<b>88,150</b>	<b>-</b>	<b>0.0%</b>
101.3100.343.9002	Maintenance GMD Right Of Way	8,174	13,623	13,623	10,900	13,600	2,700	24.8%
101.3100.343.9003	Maintenance Traffic Signals	72,351	26,868	30,762	26,000	26,000	-	0.0%
101.3100.361.1000	Interest On Investments	77,266	77,183	31,268	50,000	30,000	(20,000)	(40.0%)
101.3100.361.1001	Gain Loss On Sale Of Investments	(14,985)	(5,535)	(1,480)	(15,000)	(5,000)	10,000	(66.7%)
101.3100.369.9003	Misc Rev / Other	-	24,428	224	-	-	-	0.0%
	<b>Charges For Services, Misc And Transfers</b>	<b>142,806</b>	<b>136,567</b>	<b>74,397</b>	<b>71,900</b>	<b>64,600</b>	<b>(7,300)</b>	<b>(10.2%)</b>
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>		<b><u>632,171</u></b>	<b><u>626,593</u></b>	<b><u>561,397</u></b>	<b><u>556,050</u></b>	<b><u>550,750</u></b>	<b><u>(5,300)</u></b>	<b><u>(1.0%)</u></b>
<b><u>EXPENDITURES</u></b>								
101.3200.541.9001	If Transfer / General Fund	516,370	558,104	492,000	507,800	679,000	171,200	33.7%
101.3200.541.9301	If Transfer / Streets Capital	284,600	-	-	-	-	-	0.0%
	<b>Non-Operating / Transfers</b>	<b>800,970</b>	<b>558,104</b>	<b>492,000</b>	<b>507,800</b>	<b>679,000</b>	<b>171,200</b>	<b>33.7%</b>
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>800,970</u></b>	<b><u>558,104</u></b>	<b><u>492,000</u></b>	<b><u>507,800</u></b>	<b><u>679,000</u></b>	<b><u>171,200</u></b>	<b><u>33.7%</u></b>
<b><u>FUND REVENUES (UNDER) EXPENDITURES</u></b>						<b>(128,250)</b>		
<b><u>BEGINNING BALANCE</u></b>						<b><u>2,750,119</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>2,621,869</u></b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>INFRASTRUCTURE SURTAX FUND-102</u></b>								
<b><u>REVENUES</u></b>								
102.3300.312.6001	Infrastructure Surtax / Sarasota Taxes	<u>510,362</u>	<u>499,998</u>	<u>522,189</u>	<u>540,000</u>	<u>550,000</u>	<u>10,000</u>	<u>1.9%</u>
		<b>510,362</b>	<b>499,998</b>	<b>522,189</b>	<b>540,000</b>	<b>550,000</b>	<b>10,000</b>	<b>1.9%</b>
102.3300.361.1000	Interest On Investments	68,752	47,224	10,198	60,000	12,000	(48,000)	(80.0%)
102.3300.361.1001	Gain Loss On Sale Of Investments	<u>(13,321)</u>	<u>(7,368)</u>	<u>(4,939)</u>	<u>(15,000)</u>	<u>(5,000)</u>	<u>10,000</u>	<u>(66.7%)</u>
	Miscellaneous	<b>55,431</b>	<b>39,856</b>	<b>5,259</b>	<b>45,000</b>	<b>7,000</b>	<b>(38,000)</b>	<b>(84.4%)</b>
<b><u>GRAND TOTAL REVENUES</u></b>		<b><u>565,793</u></b>	<b><u>539,854</u></b>	<b><u>527,448</u></b>	<b><u>585,000</u></b>	<b><u>557,000</u></b>	<b><u>(28,000)</u></b>	<b><u>(4.8%)</u></b>
<b><u>EXPENDITURES</u></b>								
102.3400.572.9001	If Transfer / General Fund	220,000	699,500	136,765	240,000	818,500	578,500	241.0%
102.3400.572.9202	If Transfer / Go Beach Bond Fund	300,000	300,000	-	-	-	-	0.0%
102.3400.572.9303	If Transfer / Cap Proj - Beach	<u>-</u>	<u>800,000</u>	<u>300,000</u>	<u>300,000</u>	<u>-</u>	<u>(300,000)</u>	<u>(100.0%)</u>
	Transfers	<b>520,000</b>	<b>1,799,500</b>	<b>436,765</b>	<b>540,000</b>	<b>818,500</b>	<b>278,500</b>	<b>51.6%</b>
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>520,000</u></b>	<b><u>1,799,500</u></b>	<b><u>436,765</u></b>	<b><u>540,000</u></b>	<b><u>818,500</u></b>	<b><u>278,500</u></b>	<b><u>51.6%</u></b>
<b><u>FUND REVENUES (UNDER) EXPENDITURES</u></b>						<b><u>(261,500)</u></b>		
<b><u>BEGINNING BALANCE</u></b>						<b><u>1,091,782</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>830,282</u></b>		
<b><u>TOURIST DEVELOPMENT TAX FUND-</u></b>								
<b><u>REVENUES</u></b>								
104.3700.312.1201	Tourist Development Tax / Sarasota	377,238	387,424	331,007	380,000	380,000	-	0.0%
104.3700.312.1202	Tourist Development Tax / Manatee	<u>258,424</u>	<u>227,377</u>	<u>211,754</u>	<u>228,000</u>	<u>228,000</u>	<u>-</u>	<u>0.0%</u>
	Taxes	<b>635,662</b>	<b>614,801</b>	<b>542,761</b>	<b>608,000</b>	<b>608,000</b>	<b>-</b>	<b>0.0%</b>
104.3700.361.1000	Interest On Investments	17,490	25,917	24,226	26,000	24,500	(1,500)	(5.8%)
104.3700.361.1001	Gain Loss On Sale Of Investments	<u>(3,425)</u>	<u>(1,537)</u>	<u>(1,341)</u>	<u>(1,500)</u>	<u>(1,500)</u>	<u>-</u>	<u>0.0%</u>
	Miscellaneous	<b>14,065</b>	<b>24,380</b>	<b>22,885</b>	<b>24,500</b>	<b>23,000</b>	<b>(1,500)</b>	<b>(6.1%)</b>
<b><u>GRAND TOTAL REVENUES</u></b>		<b><u>649,727</u></b>	<b><u>639,181</u></b>	<b><u>565,646</u></b>	<b><u>632,500</u></b>	<b><u>631,000</u></b>	<b><u>(1,500)</u></b>	<b><u>(0.2%)</u></b>
<b><u>EXPENDITURES</u></b>								
104.3700.581.0202	If Transfer / Go Beach Bond Fund	400,000	400,000	-	-	400,000	400,000	100.0%
104.3700.581.0303	If Transfer / Cap Proj - Beach	<u>-</u>	<u>-</u>	<u>400,000</u>	<u>400,000</u>	<u>-</u>	<u>(400,000)</u>	<u>(100.0%)</u>
	Transfers	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>0.0%</b>
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>400,000</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>
<b><u>FUND REVENUES OVER EXPENDITURES</u></b>						<b><u>231,000</u></b>		
<b><u>BEGINNING BALANCE</u></b>						<b><u>1,903,545</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>2,134,545</u></b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>BEACH DISTRICT A FUND-103</u></b>								
<b><u>REVENUES</u></b>								
103.3600.311.1001	Taxes/Sarasota 2013 Bonds	-	-	-	-	1,558,152	1,558,152	100.0%
103.3600.311.1002	Taxes/Sarasota 2013 Bonds	-	-	-	-	563,958	563,958	100.0%
103.3600.311.1005	Taxes/Sarasota 2004 Bonds	1,377,297	1,380,888	3,000	-	-	-	0.0%
103.3600.311.1006	Taxes/Manatee 2004 Bonds	535,067	526,166	24	-	-	-	0.0%
	<b>Taxes</b>	<b>1,912,364</b>	<b>1,907,054</b>	<b>3,024</b>	<b>-</b>	<b>2,122,110</b>	<b>2,122,110</b>	<b>100.0%</b>
103.3600.361.1000	Interest On Investments	53,608	63,245	1,687	-	-	-	0.0%
103.3600.361.1001	Gain Loss On Sale Of Investments	(10,741)	(5,211)	(16,676)	-	-	-	0.0%
103.3600.361.3201	Interest / Sarasota Tax Collector	1,511	300	-	-	-	-	0.0%
	<b>Interest &amp; Miscellaneous</b>	<b>44,378</b>	<b>58,334</b>	<b>(14,989)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b><u>GRAND TOTAL REVENUES</u></b>		<b><u>1,956,742</u></b>	<b><u>1,965,388</u></b>	<b><u>(11,965)</u></b>	<b><u>-</u></b>	<b><u>2,122,110</u></b>	<b><u>2,122,110</u></b>	<b><u>100.0%</u></b>
<b><u>EXPENDITURES</u></b>								
103.3600.519.4902	Miscellaneous	175	175	175	-	-	-	0.0%
103.3600.581.0202	If Transfer / G O Beach Bond Fund	1,855,019	1,840,453	398,679	-	2,122,110	2,122,110	100.0%
	<b>Miscellaneous &amp; Transfers</b>	<b>1,855,194</b>	<b>1,840,628</b>	<b>398,854</b>	<b>-</b>	<b>2,122,110</b>	<b>2,122,110</b>	<b>100.0%</b>
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>1,855,194</u></b>	<b><u>1,840,628</u></b>	<b><u>398,854</u></b>	<b><u>-</u></b>	<b><u>2,122,110</u></b>	<b><u>2,122,110</u></b>	<b><u>100.0%</u></b>
<b><u>FUND REVENUES OVER EXPENDITURES</u></b>						<b>-</b>		
<b><u>BEGINNING BALANCE</u></b>						<b>86,054</b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b>86,054</b>		
<b><u>BEACH DISTRICT B FUND-107</u></b>								
<b><u>REVENUES</u></b>								
107.4300.311.1001	Taxes/Sarasota 2013 Bonds	-	-	-	-	250,971	250,971	100.0%
107.4300.311.1002	Taxes/Manatee 2013 Bonds	-	-	-	-	106,590	106,590	100.0%
107.4300.311.1005	Taxes/Sarasota 2004 Bonds	221,034	219,754	1	-	-	-	0.0%
107.4300.311.1006	Taxes/Manatee 2004 Bonds	95,721	97,006	256	-	-	-	0.0%
	<b>Taxes</b>	<b>316,755</b>	<b>316,760</b>	<b>257</b>	<b>-</b>	<b>357,561</b>	<b>357,561</b>	<b>100.0%</b>
107.4300.361.1000	Interest On Investments	8,893	9,648	62	-	-	-	0.0%
107.4300.361.1001	Gain Loss On Sale Of Investments	(1,804)	(787)	(2,618)	-	-	-	0.0%
107.4300.361.3201	Interest / Sarasota Tax Collector	242	48	-	-	-	-	0.0%
	<b>Interest &amp; Miscellaneous</b>	<b>7,331</b>	<b>8,909</b>	<b>(2,556)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b><u>GRAND TOTAL REVENUES</u></b>		<b><u>324,086</u></b>	<b><u>325,669</u></b>	<b><u>(2,299)</u></b>	<b><u>-</u></b>	<b><u>357,561</u></b>	<b><u>357,561</u></b>	<b><u>100.0%</u></b>
107.4300.519.4902	Miscellaneous	175	175	175	-	-	-	0.0%
107.4300.581.0202	If Transfer / G O Beach Bond Fund	314,432	326,473	398,679	-	357,561	357,561	100.0%
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>314,607</u></b>	<b><u>326,648</u></b>	<b><u>398,854</u></b>	<b><u>-</u></b>	<b><u>357,561</u></b>	<b><u>357,561</u></b>	<b><u>100.0%</u></b>
<b><u>FUND REVENUES OVER EXPENDITURES</u></b>						<b>-</b>		
<b><u>BEGINNING BALANCE</u></b>						<b>21,514</b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b>21,514</b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>G.O. BEACH NOURISHMENT BOND</u></b>								
<b><u>REVENUES</u></b>								
202.3800.381.0102	If Transfer / Infrastructure Surtax	300,000	300,000	-	-	-	-	0.0%
202.3800.381.0103	If Transfer / Beach Dist A Fund	1,855,019	1,840,453	2,462,311	-	2,122,110	2,122,110	100.0%
202.3800.381.0104	If Transfer / Tourist Dev Tax Fund	400,000	400,000	-	-	400,000	400,000	100.0%
202.3800.381.0107	If Transfer / Beach Dist B Fund	314,432	326,473	398,679	-	357,561	357,561	100.0%
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>		<b><u>2,869,451</u></b>	<b><u>2,866,926</u></b>	<b><u>2,860,990</u></b>	<b><u>-</u></b>	<b><u>2,879,671</u></b>	<b><u>2,879,671</u></b>	<b><u>100.0%</u></b>
<b><u>DEBT SERVICE</u></b>								
202.3800.582.7101	Redemption Ltd/ Princ. 2013 Bonds	-	-	-	-	2,879,671	2,879,671	100.0%
202.3800.582.7201	Redemption Ltd/Interest 2013 Bonds	-	-	-	-	-	-	0.0%
202.3800.582.7103	Redemption Ltd/ Princ. 2004 Bonds	2,635,000	2,720,000	2,810,000	-	-	-	0.0%
202.3800.582.7203	Redemption Ltd/Interest 2004 Bonds	227,593	142,550	49,175	-	-	-	0.0%
202.3800.582.7301	Agents Fee	6,858	4,376	1,814	-	-	-	0.0%
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>2,869,451</u></b>	<b><u>2,866,926</u></b>	<b><u>2,860,989</u></b>	<b><u>-</u></b>	<b><u>2,879,671</u></b>	<b><u>2,879,671</u></b>	<b><u>100.0%</u></b>
<b><u>FUND REVENUES OVER EXPENDITURES</u></b>						-		
<b><u>BEGINNING BALANCE</u></b>						-		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>-</u></b>		
<b><u>G.O. FACILITIES BOND FUND-203</u></b>								
<b><u>REVENUES</u></b>								
203.3900.311.1001	Ad Valorem Taxes / Sarasota	241,423	239,195	241,926	218,287	180,687	(37,600)	(17.2%)
203.3900.311.1002	Ad Valorem Taxes / Manatee	94,874	96,973	95,972	84,891	69,775	(15,116)	(17.8%)
<b><u>Taxes</u></b>		<b><u>336,297</u></b>	<b><u>336,168</u></b>	<b><u>337,898</u></b>	<b><u>303,178</u></b>	<b><u>250,462</u></b>	<b><u>(52,716)</u></b>	<b><u>(17.4%)</u></b>
203.3900.361.1000	Interest On Investments	6,482	7,200	2,285	3,500	2,000	(1,500)	(42.9%)
203.3900.361.1001	Gain Loss On Sale Of Investments	(1,345)	(620)	(705)	-	(500)	(500)	100.0%
203.3900.361.3201	Interest / Sarasota Tax Collector	262	52	18	-	-	-	0.0%
203.3900.384.0001	Bond Proceeds	-	-	47,134	-	-	-	0.0%
<b><u>Interest &amp; Miscellaneous</u></b>		<b><u>5,399</u></b>	<b><u>6,632</u></b>	<b><u>48,732</u></b>	<b><u>3,500</u></b>	<b><u>1,500</u></b>	<b><u>(2,000)</u></b>	<b><u>(57.1%)</u></b>
<b><u>GRAND TOTAL REVENUES</u></b>		<b><u>341,696</u></b>	<b><u>342,800</u></b>	<b><u>386,630</u></b>	<b><u>306,678</u></b>	<b><u>251,962</u></b>	<b><u>(54,716)</u></b>	<b><u>(17.8%)</u></b>
203.3900.582.7101	Redemption Of Ltd / Principal	190,000	200,000	260,000	220,000	245,000	25,000	11.4%
203.3900.582.7201	Redemption Of Ltd / Interest	142,993	133,683	40,741	113,178	45,462	(67,716)	(59.8%)
203.3900.582.7301	Agents Fee	431	431	781	500	500	-	0.0%
203.3900.583.7302	Pmt to Refunded Bond Escrow Agent	-	-	60,788	-	-	-	0.0%
<b><u>Miscellaneous &amp; Transfers</u></b>		<b><u>333,424</u></b>	<b><u>334,114</u></b>	<b><u>362,310</u></b>	<b><u>333,678</u></b>	<b><u>290,962</u></b>	<b><u>(42,716)</u></b>	<b><u>(12.8%)</u></b>
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>333,424</u></b>	<b><u>334,114</u></b>	<b><u>362,310</u></b>	<b><u>333,678</u></b>	<b><u>290,962</u></b>	<b><u>(42,716)</u></b>	<b><u>(12.8%)</u></b>
<b><u>FUND REVENUES (UNDER) EXPENDITURES</u></b>						(39,000)		
<b><u>BEGINNING BALANCE</u></b>						<b><u>56,436</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>17,436</u></b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>CAPITAL PROJECTS STREETS-FUND 301</u></b>								
<b><u>REVENUES</u></b>								
301.4200.361.1000	Interest On Investments	12,195	13,722	6,818	10,000	7,000	(3,000)	(30.0%)
301.4200.361.1001	Gain Loss On Sale Of Investments	(2,282)	(1,152)	(1,806)	(2,500)	(2,000)	500	(20.0%)
301.4200.381.0004	If Transfer / Road And Bridge	284,600	-	-	-	-	-	0.0%
	<b>Intergovernmental, Interest &amp; Transfers</b>	<b>294,513</b>	<b>12,570</b>	<b>5,012</b>	<b>7,500</b>	<b>5,000</b>	<b>(2,500)</b>	<b>(33.3%)</b>
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>		<b><u>294,513</u></b>	<b><u>12,570</u></b>	<b><u>5,012</u></b>	<b><u>7,500</u></b>	<b><u>5,000</u></b>	<b><u>(2,500)</u></b>	<b><u>(33.3%)</u></b>
301.4200.541.6502	Drainage Project	-	26,600	-	-	-	-	0.0%
301.4200.541.6505	Street Project	135,482	88,538	-	-	250,000	250,000	100.0%
301.4200.541.6505	Sidewalk - East Side GMD	159,076	-	-	-	-	-	0.0%
	<b>Capital Projects</b>	<b>294,558</b>	<b>115,138</b>	<b>-</b>	<b>-</b>	<b>250,000</b>	<b>250,000</b>	<b>100.0%</b>
301.4200.581.0101	If Transfer/Road And Bridge	-	-	-	-	-	-	0.0%
	<b>Transfers</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>		<b><u>294,558</u></b>	<b><u>115,138</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>250,000</u></b>	<b><u>250,000</u></b>	<b><u>100.0%</u></b>
<b><u>FUND REVENUES (UNDER) EXPENDITURES</u></b>						<b><u>(245,000)</u></b>		
<b><u>BEGINNING BALANCE</u></b>						<b><u>497,696</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>252,696</u></b>		
<b><u>CAPITAL PROJECTS LAND ACQ-FUND</u></b>								
<b><u>REVENUES</u></b>								
302.3500.361.1000	Interest On Investments	48,034	49,000	27,593	50,000	25,000	(25,000)	(50.0%)
302.3500.361.1001	Gain Loss On Sale Of Investments	(9,216)	(4,258)	(6,161)	(4,300)	(5,000)	(700)	16.3%
302.3500.369.9008	Land Acquisition Fees	23,454	25,514	16,228	-	-	-	0.0%
	<b>Interest &amp; Miscellaneous</b>	<b>62,272</b>	<b>70,256</b>	<b>37,660</b>	<b>45,700</b>	<b>20,000</b>	<b>(25,700)</b>	<b>(56.2%)</b>
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>		<b><u>62,272</u></b>	<b><u>70,256</u></b>	<b><u>37,660</u></b>	<b><u>45,700</u></b>	<b><u>20,000</u></b>	<b><u>(25,700)</u></b>	<b><u>(56.2%)</u></b>
302.3500.581.0306	If Transfer / Parks & Rec Cap Proj	-	-	-	-	-	-	0.0%
<b><u>GRAND TOTAL FUND EXPENDITURES/TRANSFERS</u></b>		<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>-</u></b>	<b><u>0.0%</u></b>
<b><u>FUND REVENUES OVER EXPENDITURES</u></b>						<b><u>20,000</u></b>		
<b><u>BEGINNING BALANCE</u></b>						<b><u>1,578,708</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>1,598,708</u></b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>CAPITAL PROJECTS BEACH-FUND 303</u></b>								
<b><u>REVENUES</u></b>								
303.4600.331.5001	Fed Grants / FEMA	177,188	-	57,196	-	-	-	0.0%
303.4600.334.3301	St Grant Beach Project	<u>285,265</u>	<u>364,718</u>	<u>513,987</u>	-	-	-	<u>0.0%</u>
	<b>Intergovernmental</b>	<b>462,453</b>	<b>364,718</b>	<b>571,183</b>	-	-	-	<b>0.0%</b>
303.4600.361.1000	Interest On Investments	140,118	141,392	71,093	100,000	70,000	(30,000)	(30.0%)
303.4600.361.1001	Gain Loss On Sale Of Investments	(21,110)	(12,585)	(40,306)	(20,000)	(40,000)	(20,000)	100.0%
303.4600.369.3002	Settlements	-	-	15,914	-	-	-	0.0%
303.4600.384.0001	Bond Proceeds	-	-	-	16,000,000	16,000,000	-	0.0%
303.4600.381.0102	If Transfer / Infrastructure Surtax	-	800,000	300,000	300,000	-	(300,000)	(100.0%)
303.4600.381.0104	If Transfer / Tourist Dev Tax	-	-	400,000	400,000	-	(400,000)	(100.0%)
303.4600.381.0109	If Transfer / Beach Improvement Fund	-	<u>213,252</u>	-	-	-	-	<u>0.0%</u>
	<b>Interest, Miscellaneous &amp; Transfers</b>	<b>119,008</b>	<b>1,142,059</b>	<b>746,701</b>	<b>16,780,000</b>	<b>16,030,000</b>	<b>(750,000)</b>	<b>(4.5%)</b>
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>		<b><u>581,461</u></b>	<b><u>1,506,777</u></b>	<b><u>1,317,884</u></b>	<b><u>16,780,000</u></b>	<b><u>16,030,000</u></b>	<b><u>(750,000)</u></b>	<b><u>(4.5%)</u></b>
303.4600.519.6510	High Erosion Area Sand Placement	130,459	130,931	122,792	16,000,000	9,500,000	(6,500,000)	(40.6%)
303.4600.519.6511	Bch Monitor Annual Post Constr Surv	130,459	130,931	-	125,000	70,000	(55,000)	(44.0%)
303.4600.519.6512	Beach Consulting	-	16,522	1,562	35,000	100,000	65,000	185.7%
303.4600.519.6520	Longboat Pass Inlet Mgmt	-	41,841	83,159	-	-	-	0.0%
303.4600.519.6521	Bch Plan & Design Consult-Sand Srch	95,490	474,046	493,500	-	-	-	0.0%
303.4600.519.6522	Beach Management Plan Update	19,373	1,000	24,665	60,000	-	(60,000)	(100.0%)
303.4600.519.6523	Islander Groin Construction	56,970	889,689	15,218	-	-	-	0.0%
303.4600.519.6524	Islander Groin Permit & Design	64,673	151,418	-	-	-	-	0.0%
303.4600.519.6525	Beach-Monitor Protected Species	-	-	-	150,000	80,000	(70,000)	(46.7%)
303.4600.519.6526	North End Structures	-	-	-	-	6,200,000	-	-
303.4600.519.6527	Beach - Bond Issuance	-	-	16,696	-	-	-	-
303.4600.519.6528	Bch-N End Erosion Control Structure	197,131	266,370	60,778	-	-	-	0.0%
303.4600.519.6529	Beach-Permit For Interim Sand	50,837	13,032	18,192	-	-	-	0.0%
303.4600.519.6530	Beach-North Shore Seawall Constr	-	-	20,328	-	-	-	0.0%
303.4600.519.6531	Northshore Design Of Added Sand	-	38,599	-	-	-	-	0.0%
303.4600.519.6532	Beach Tilling	-	-	-	30,000	30,000	-	0.0%
303.4600.519.6533	N.End Jcp Interim Beach Nourishment	-	31,184	4,098,022	-	-	-	0.0%
303.4600.519.6534	Beach Legal Expense	-	-	56,090	-	-	-	0.0%
303.4600.519.6541	Environ Monitor Protected Species	109,713	86,557	86,575	-	-	-	0.0%
303.4600.519.6542	Bch - Artificial Reef Monitoring	<u>124,638</u>	<u>51,500</u>	<u>122,182</u>	-	-	-	<u>0.0%</u>
	<b>Capital Outlay</b>	<b>979,743</b>	<b>2,323,620</b>	<b>5,219,759</b>	<b>16,400,000</b>	<b>15,980,000</b>	<b>(6,620,000)</b>	<b>(40.4%)</b>
303.4600.581.0001	If Transfer / General Fund	425,000	-	-	-	-	-	0.0%
<b><u>GRAND TOTAL FUND EXPENDITURES/TRANSFERS</u></b>		<b><u>1,404,743</u></b>	<b><u>2,323,620</u></b>	<b><u>5,219,759</u></b>	<b><u>16,400,000</u></b>	<b><u>15,980,000</u></b>	<b><u>(6,620,000)</u></b>	<b><u>(40.4%)</u></b>
<b><u>FUND REVENUES OVER EXPENDITURES</u></b>						<b>50,000</b>		
<b><u>BEGINNING BALANCE</u></b>						<b><u>2,500,000</u></b>		
<b><u>PROJECTED ENDING FUND BALANCE</u></b>						<b><u>2,550,000</u></b>		

<u>Account Number</u>	<u>Description</u>	<u>Actual Amount Year 2009</u>	<u>Actual Amount Year 2010</u>	<u>Actual Amount Year 2011</u>	<u>Adopted Budget 2011-12</u>	<u>Proposed Budget 2012-13</u>	<u>Budget Variance \$</u>	<u>Budget Variance %</u>
<b><u>CAPITAL PROJECTS CANAL</u></b>								
<b><u>REVENUES</u></b>								
305.4500.361.1000	Interest On Investments	10,293	10,322	5,743	10,000	6,000	(4,000)	(40.0%)
305.4500.361.1001	Gain Loss On Sale Of Investments	(1,975)	(897)	(1,254)	(1,500)	(1,500)	-	0.0%
	<b>Interest, Miscellaneous &amp; Transfers</b>	<b>8,318</b>	<b>9,425</b>	<b>4,489</b>	<b>8,500</b>	<b>4,500</b>	<b>(4,000)</b>	<b>(47.1%)</b>
<b><u>EXPENDITURES</u></b>								
305.4500.519.6551	Canal Monitoring & Maintenance	-	-	-	-	-	-	0.0%
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>								
		-	-	-	-	-	-	<b>0.0%</b>

<b><u>FUND REVENUES OVER EXPENDITURES</u></b>	<b>4,500</b>
<b><u>BEGINNING BALANCE</u></b>	<b>412,754</b>
<b><u>PROJECTED ENDING FUND BALANCE</u></b>	<b>417,254</b>
<b><u>RESERVED FOR FUTURE CANAL DREDGING</u></b>	<b>300,000</b>
<b><u>PROJECTED UNRESERVED FUND BALANCE</u></b>	<b>117,254</b>

<b><u>CAPITAL PROJECTS PARKS AND</u></b>								
<b><u>REVENUES</u></b>								
306.5000.334.3914	WCIND Matching Grant	-	-	-	31,000	-	(31,000)	(100.0%)
306.5000.361.1000	Interest On Investments	5,632	10,107	3,842	5,000	4,000	(1,000)	(20.0%)
306.5000.361.1001	Gain Loss On Sale Of Investments	(1,079)	(842)	(1,116)	(1,000)	(1,000)	-	0.0%
	<b>Grants, Interest and Miscellaneous</b>	<b>4,553</b>	<b>9,265</b>	<b>2,726</b>	<b>35,000</b>	<b>3,000</b>	<b>(32,000)</b>	<b>(91.4%)</b>
306.5000.381.0102	If Transfer / Infrastructure Surtax	731,975	731,975	-	-	-	-	0.0%
306.5000.381.0302	If Transfer / Land Acq Fund	-	-	-	-	-	-	0.0%
	<b>Transfers</b>	<b>731,975</b>	<b>731,975</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>								
		<b>736,528</b>	<b>741,240</b>	<b>2,726</b>	<b>35,000</b>	<b>3,000</b>	<b>(32,000)</b>	<b>(91.4%)</b>

306.5000.572.6500	Recreation Center Improvements	-	-	-	10,000	75,000	65,000	650.0%
306.5000.572.6512	Village Boat Ramp	-	-	-	62,000	-	(62,000)	(100.0%)
306.5000.572.6513	Town Dock Improvements	-	-	-	-	10,000	10,000	100.0%
306.5000.572.6541	Tennis Center Expansion	268,135	-	-	-	-	-	0.0%
<b><u>GRAND TOTAL FUND EXPENDITURES</u></b>								
		<b>268,135</b>	<b>-</b>	<b>-</b>	<b>72,000</b>	<b>85,000</b>	<b>13,000</b>	<b>18.1%</b>

<b><u>FUND REVENUES (UNDER) EXPENDITURES</u></b>	<b>(82,000)</b>
<b><u>BEGINNING BALANCE</u></b>	<b>286,788</b>
<b><u>PROJECTED ENDING FUND BALANCE</u></b>	<b>204,788</b>