

# MEMORANDUM

Date: September 7, 2016

**TO:** Town Commission  
**FROM:** Dave Bullock, Town Manager  
**SUBJECT:** Recommended Budget FY 2016-2017 Ordinance 2016-23 and 2016-24

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Attached are Ordinances 2016-23 and 2016-24 providing for a Tentatively Adopted Budget for Fiscal Year 2016-2017. Four budget workshops were held on May 18, June 20, June 27, and September 12, 2016. At the July 5, 2016 Regular Meeting the Town Commission set the following Maximum millages:

|                   | <b>OPERATING<br/>MILLAGE</b> | <b>G.O. DEBT<br/>SERVICE</b> | <b>BEACH<br/>BOND<br/>MILLAGE</b> | <b>TOTAL<br/>MILLAGE</b> |
|-------------------|------------------------------|------------------------------|-----------------------------------|--------------------------|
| <b>DISTRICT A</b> | <b>2.1144</b>                | <b>0.0547</b>                | <b>0.7699</b>                     | <b>2.9390</b>            |
| <b>DISTRICT B</b> | <b>2.1144</b>                | <b>0.0547</b>                | <b>0.1925</b>                     | <b>2.3616</b>            |

The Recommended Budget was originally distributed on August 1, 2016 in accordance with Article V, Section 3 of the Town Charter. We have made some minor adjustments since then for Workers Compensation and merit related adjustments for all non-union employees with an overall increase in General Fund expenses of \$25,666. These changes were discussed at your September 12, 2016 Budget Workshop.

The Tentatively Adopted Budget, accompanying this memo, has been modified to reflect the Town Commission's Assignment of General Fund Non Ad Valorem Fund Balance for the Neighborhood Undergrounding project at the September 12, 2016 Regular Meeting in the amount of \$370,308. The budget documents also take into consideration that the amount for this project "at risk" is being reflected as the *NonSpendable* category of fund balance in the General Fund until a Final Assessment Resolution is adopted. We have also updated the FY 2015-2016 carryover amounts for Encumbrances and Capital Projects based on current expenditures.

Ordinance 2016-23 sets the mill rates as shown above and provides for the furnishing of the Ordinance to the County Commissions, property appraisers, tax collectors and the Florida Department of Revenue in accordance with Florida Law.

Ordinance 2016-24 provides for the adoption of the appropriations for purposes set forth in the Fiscal Year 2016-2017 Budget.

**ORDINANCE 2016-24**

**AN ORDINANCE OF THE TOWN OF LONGBOAT KEY, FLORIDA, ADOPTING A BUDGET, FOR THE TOWN OF LONGBOAT KEY FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2016, AND ENDING SEPTEMBER 30, 2017; MAKING APPROPRIATIONS FOR THE PURPOSE OF MEETING EXPENSES AND EXPENDITURES IN SAID BUDGET; PROVIDING FOR FINAL ACTION ON SAID ORDINANCE; PROVIDING FOR PUBLICATION OF SAID ORDINANCE; PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the Longboat Key Town Manager has filed his Recommended Budget and Budget Message setting forth work programs, capital programs, estimates of expenditures, revenues and financings of the Town for the fiscal year beginning October 1, 2016, and ending September 30, 2017; and,

**WHEREAS**, such estimates have been compiled from detailed information of income and expenditures from prior years, projections of future revenues and costs provided from staff, outside professionals, state and local governments and other sources deemed necessary; and,

**WHEREAS**, the estimates contained in such report constitute a recommendation of the Town Manager as to the amount necessary to be appropriated for the fiscal year beginning October 1, 2016, and ending September 30, 2017; and,

**WHEREAS**, the Town Commission has carefully considered the programs and estimates of the revenues and expenditures contained in such report by the Town Manager; and,

**WHEREAS**, the Town Commission has voted to set a millage rate prior to adoption of this budget; and,

**WHEREAS**, copies of the above referenced tentatively Adopted and Budget Message are on file in the Office of the Town Clerk for inspection by the public.

**NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COMMISSION OF THE TOWN OF LONGBOAT KEY, FLORIDA, THAT:**

SECTION 1. The above Whereas clauses are true and correct and are hereby ratified and confirmed.

SECTION 2. The expenditures necessary for the operation of the Town for the fiscal year beginning October 1, 2016, and ending September 30, 2017, are hereby adopted as the Budget for the said fiscal year and the revenues set forth are hereby appropriated for the purposes indicated according to the "2016-2017 Budget" incorporated herein by reference.

SECTION 3. This Budget shall take effect the thirtieth day of September, 2016, at 12:00 midnight.

SECTION 4. This Ordinance shall be published in the *Sarasota Herald-Tribune* in accordance with advertising requirements.

SECTION 5. This Ordinance shall take effect upon second reading in accordance with Law and the Charter of the Town of Longboat Key.

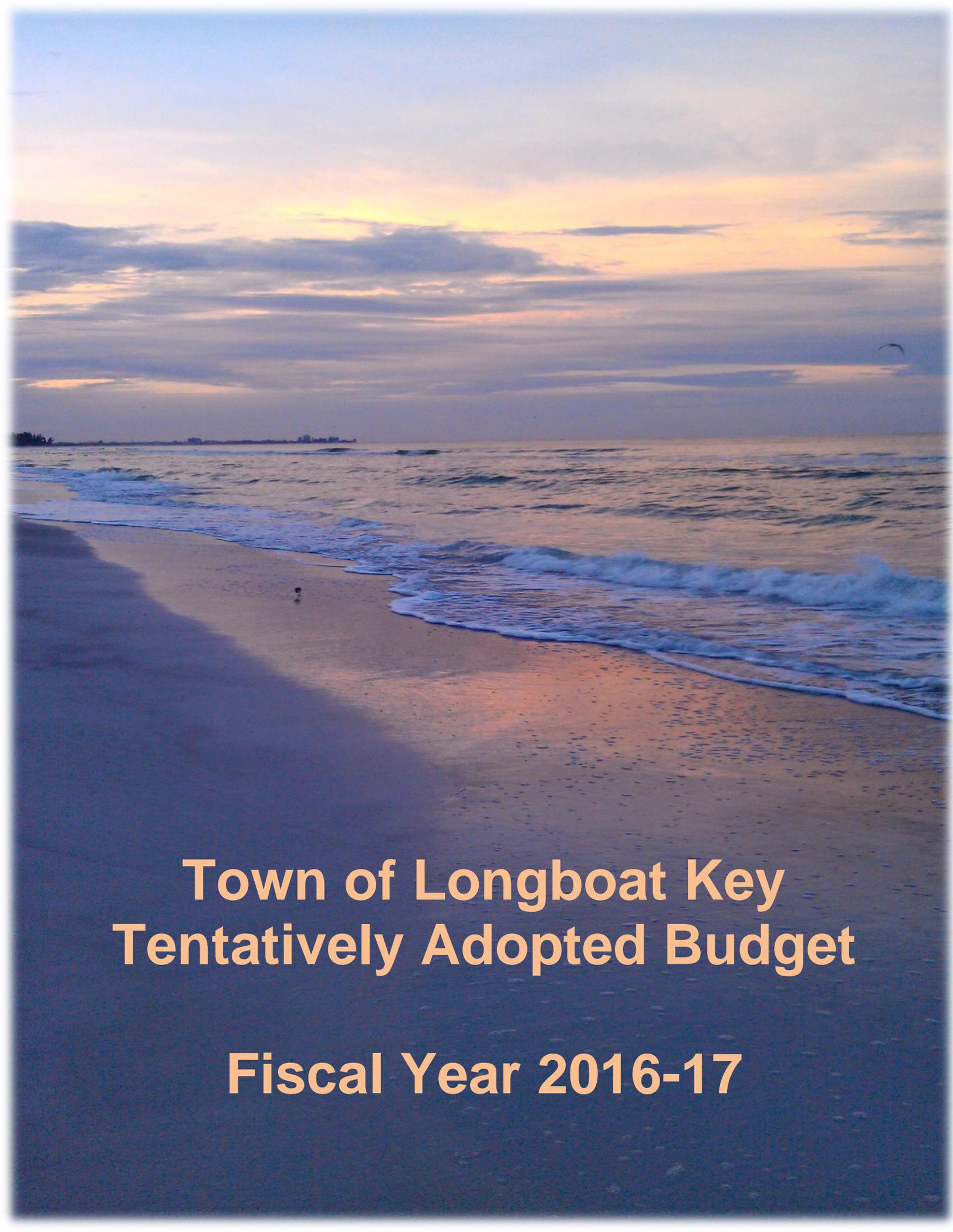
PASSED on first reading and public hearing the 12<sup>th</sup> day of September, 2016.

ADOPTED on second reading and public hearing the \_\_\_\_ day of September, 2016.

\_\_\_\_\_  
Jack G. Duncan, Mayor

ATTEST:

\_\_\_\_\_  
Trish Granger, Town Clerk



**Town of Longboat Key  
Tentatively Adopted Budget**

**Fiscal Year 2016-17**

2016-17 TENTATIVELY ADOPTED BUDGET



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**TOWN COMMISSION**

Mayor – Jack Duncan  
Vice Mayor – Terry Gans



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

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

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

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

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

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

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

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

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



**DEPARTMENT HEADS**

**Town Manager  
David R Bullock**

**Assistant Town Manager  
Mike Hein**

**Town Clerk  
Trish J. Granger**

**Finance Director  
Susan L. Smith**

**Fire Chief  
Paul Dezzi**

**Police Chief  
Peter Cumming**

**Planning, Zoning & Building Director  
Alaina Ray**

**Public Works Director  
Juan J. Florensa**

**Town Attorney  
Maggie Mooney-Portale**

**Information Technology Director  
Jason Keen**



## **Vision Statement**

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

### **Mission Statement**

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

### **Core Values**

1. The governance of the town shall encourage public involvement, and maintain a high-quality, stable workforce that provides excellent public services, including safety and disaster management, within a framework of sound fiscal planning.
2. The town shall support well-designed and well-maintained neighborhoods, communities, and commercial areas through the regulation and enforcement of landscaping and property maintenance codes for the beautification of the island and protection of property values.
3. The town will identify and support healthcare providers, adult education resources, and aging in place facilities, which increase the ability of residents to locally access necessary services.
4. The town will strengthen the ability of businesses to thrive year round on Longboat Key by encouraging commercial revitalization, development, and maintenance through clear regulations and incentives that support long-term planning for vibrant integrated commercial centers.
5. The town will develop a Gulf of Mexico Drive corridor plan to ensure compatible development while creating attractive public spaces and sense of community.
6. The town will maintain Longboat Key as a premier vacation destination and enhance year round tourism through continued revitalization, development, and maintenance of tourism-oriented businesses and amenities such as; lodging, cultural attractions, restaurants, golf courses, tennis facilities and beaches.
7. The town will maintain and improve the quality and variety of island-based recreational and educational opportunities, including high-quality community center, and will support and promote off-island recreational, cultural and urban attractions.
8. The town will pursue long-term transit system solutions that provide reasonable travel options within the town and off-island for residents, visitors, businesses and the local workforce, while maintaining and improving traffic circulation.
9. The town will protect the islands' invaluable natural resources through Best Management Practices (BMP) and coordinated regional solutions for water quality, green building, irrigation, energy conservation, waste management, storm water and shoreline protection.
10. The town will continually identify and pursue appropriate state-of-the-art technological infrastructures that provide competitive advantages over other island resort.
11. The town recognizes the need to provide suitable amenities for visitors and residents of all ages.



## Town Government

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

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

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



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

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

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

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

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



## TOWN MANAGER'S MESSAGE

September 19, 2016

I am pleased to present the Town Commission with the enclosed spending plan for the 2016-17 fiscal year (FY17) which (a) preserves the current level of services; (b) provides for scheduled replacement of equipment and other capital improvements; (c) lowers the operating mill rate to 2.1144 as directed by the Commission in July; and (d) increases fund balance reserves to 132 operating days. This proposal represents a balanced budget for the Town of Longboat Key for FY17 and is prepared in compliance with Town Charter and applicable State and local laws.

In summary, funding for activities supported by the General Fund is \$15,762,573. The Town is benefitting through improved economic conditions as reflected in the second year of 5% increases in assessed value of property. Some of the challenges we faced during the budget process was to keep the budget flat and maintain our ability to fund important planning initiatives. The Tentatively Adopted operating mill rate of 2.1144 provides a decrease of 0.0156 mills from the prior year millage of 2.1300. Even though the mill rate was lowered, the increase in assessed values resulted in additional tax revenue of \$458,473. The Tentatively Adopted beach millages are 0.7699 for District A (gulf side) and 0.1925 for District B (bay side) for debt issued related to central key sand placement and dredging initiatives. The facilities debt millage for 2010 refunding bonds, expiring in 2019, is 0.0547 mills.

My budget guidelines for FY17 were as follows:

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

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

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

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

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

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

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

The Town will continue to ensure existing revenues are being maximized and revisit what services are provided to determine if the most efficient models are being employed, while meeting our citizens' expectations.

The Tentatively Adopted Town Budget for fiscal Year 2016-17 is presented to fulfil the Town Commission's expectations of project and service delivery to our citizens next year. This budget will accomplish a number of significant capital improvements, provide for ongoing maintenance programs and work toward improving several components of the Town's Vision for the future of Longboat Key. The Town staff and I thank you for your discussions and input during this budget process as we finalize the budget for Fiscal Year 2016-17.

Respectfully submitted,



David R Bullock  
Town Manager

<sup>1</sup> Based on FY16 Estimated Actual cost per day of \$41,858. The cost per day for FY2017 is \$42,051.

<sup>2</sup> Interfund loans which are long term in nature (greater than 1 year) are classified under GASB54 as Non spendable fund balance.

## BUDGET DISCUSSION & ANALYSIS

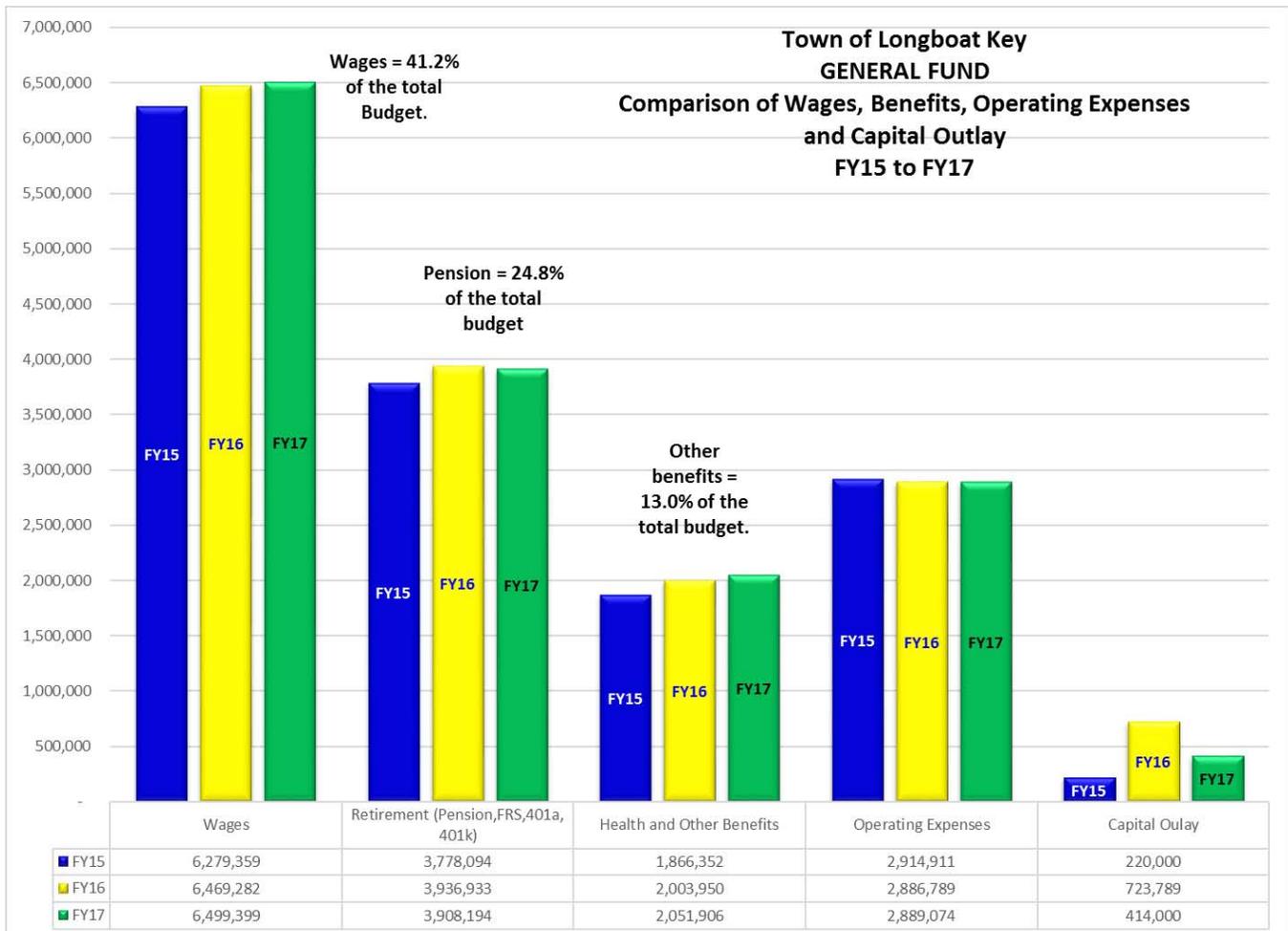
### Budget in Brief – General Fund

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

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

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

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



## Budget in Brief – General Fund continued

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

|                   | <b>OPERATING<br/>MILLAGE</b> | <b>G.O. DEBT<br/>SERVICE</b> | <b>BEACH<br/>BOND<br/>MILLAGE</b> | <b>TOTAL<br/>MILLAGE</b> |
|-------------------|------------------------------|------------------------------|-----------------------------------|--------------------------|
| <b>DISTRICT A</b> | <b>2.1144</b>                | <b>0.0547</b>                | <b>0.7699</b>                     | <b>2.9390</b>            |
| <b>DISTRICT B</b> | <b>2.1144</b>                | <b>0.0547</b>                | <b>0.1925</b>                     | <b>2.3616</b>            |

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

- The Rolled-Back Rate is the rate, which, exclusive of new construction, will provide the same property (ad valorem) tax revenue as was levied during the prior year.

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

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**Town of Longboat Key  
Tentatively Adopted Budget FY2016-17**

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

<sup>1</sup> Police contract negotiated during FY16 – Personnel & benefits increasing \$117,000 plus WCIND grant funded expenditures \$34,000.

<sup>2</sup> Fire Department decrease is attributable to the seven employees in the DROP that left in FY2016 and replaced with Step 1 employees. There was also an overlap of new hires in the prior year.

<sup>3</sup> General Services decrease is due to elimination of contingencies for wage increases.

<sup>4</sup> Planning & Zoning decrease in professional services for Comprehensive Plan project.

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

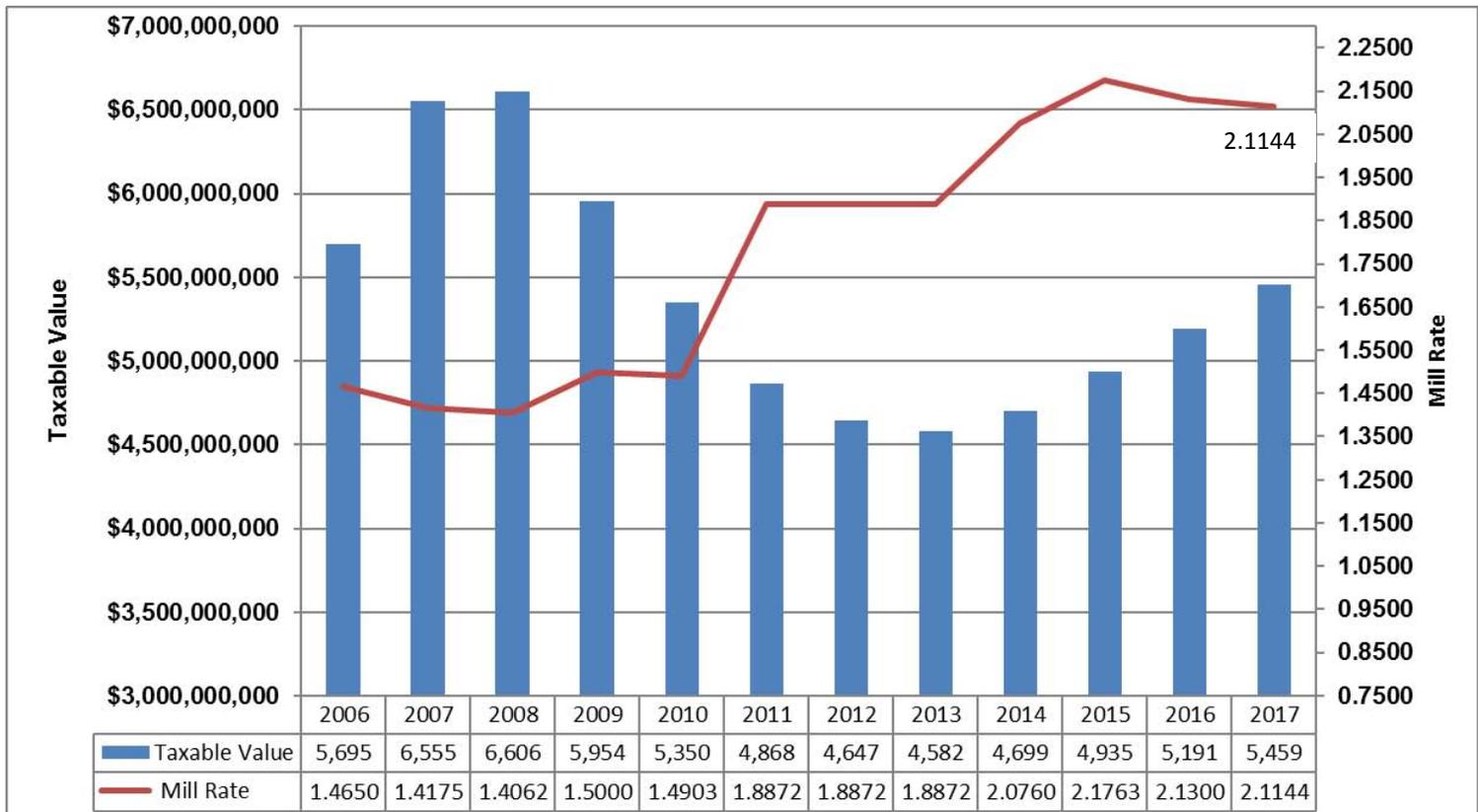
## General Fund Revenue

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

### Assessed Valuations / Millage Rates / Property Taxes

The value of all taxable property is assessed as of January 1 of each year. Sarasota and Manatee County Property Appraisers provide the Town with preliminary estimates of taxable values on or before June 1st of each year. Certification of the tax rolls occurs on July 1st of each year. Due to the recession, taxable values declined every year from 2009 through 2013 and showed the first sign of improvement in 2014. The combined certified assessed value of \$5,459,282,969 for the FY17 budget increased 5.18% (4.86% Sarasota County and 5.98% Manatee County). This is slightly less than last year's increase of 5.33%.

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



Property taxes are the Town's major source of revenue representing 70.8% of all revenue sources, including use of fund balance. Property taxes become due and payable on November 1 and a 4% discount is allowed if the taxes are paid in November, with the discount declining by 1% each month thereafter. Because of this discount, the Town applies a discount rate of 3.5% to the total taxable value before calculating the mill rate. The mill rate is applied to every \$1,000 of assessed property to determine your tax bill.

The Tentatively Adopted mill rate of 2.1144 is lower from the prior year mill rate of 2.1300 and generates \$11,139,093 in property tax revenue. Due to increased assessed values, the total increase in tax revenue generated is \$458,473.

## General Fund Revenue continued

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

The CPI factor to be applied to homestead properties for FY17 is 0.7%. This means that on properties that have the homestead exemption, and their 2016 assessed value is higher than their 2015 assessed value, the taxable value will go up by 0.7%, the maximum allowed by Statute.

## Non ad valorem revenue

The proposed non-ad valorem revenues, excluding use of fund balance, as shown below are estimated to be approximately \$89,009 lower when compared to last year's adopted budget.

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

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

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

## General Fund Revenue continued

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

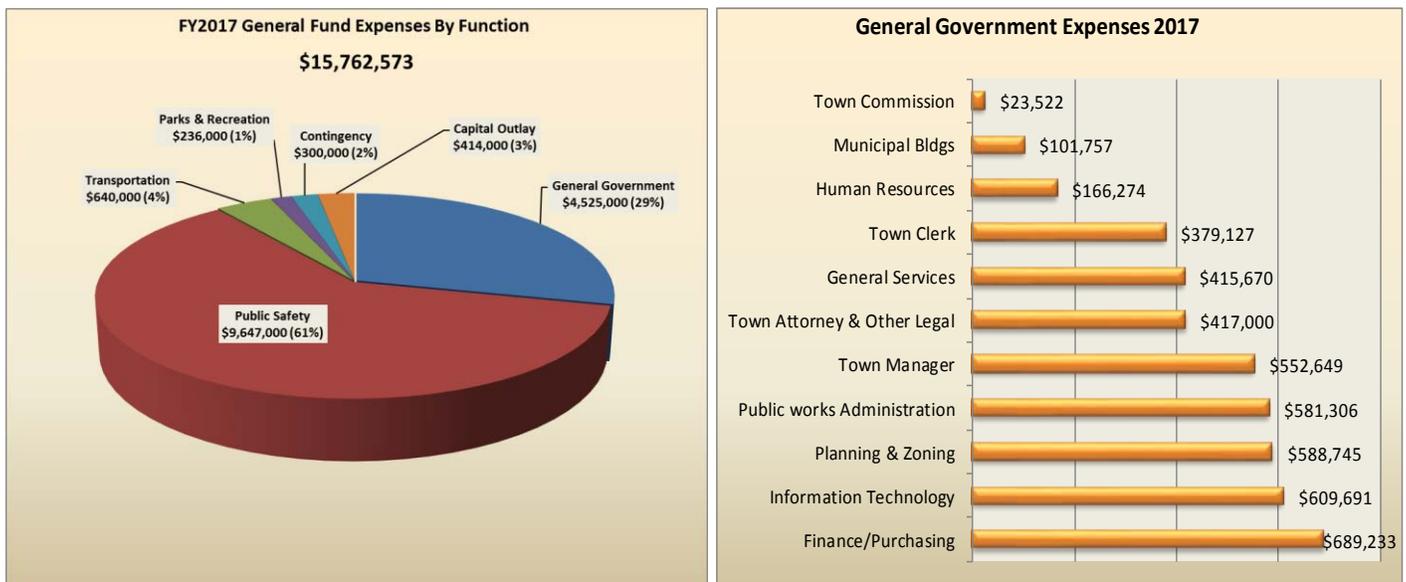
*Transfers In from Road & Bridge Fund* remains flat at \$600,000 to limit the transfer to the extent of streets department expenditures, excluding street lights, which are not an eligible cost under the gas tax. The Town needs to review its future General Fund dependency on gas taxes as the Road and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

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

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

## General Fund Expenditures

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



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

## General Fund Expenditures continued

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

### Significant Increases (Decreases) in Personnel & Benefit Expenses:

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

### Significant Increases (Decreases) to Operating Expenses:

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

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

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

<sup>3</sup> General Fund portion of the decrease in the annual contribution is \$92,627.

## General Fund Expenditures continued

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

*Insurances.* The Town is a member of Public Risk Management “PRM”, a purchasing cooperative of governmental agencies for the purpose of banding together to obtain the most competitive contracts for providing Property & Casualty and Employee Benefit Insurances. The Town’s current health provider has increased rates by 10.1%. Life insurance and long term disability rates remained stable after a large increase in the prior year. The Town has budgeted a 14% increase for workers compensation and 10% for flood, property & casualty insurances.

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

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

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

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

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

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

*Capital Outlay.* The Town’s capital outlay to be funded by ad valorem taxes decreased by \$309,789 from the prior year based on scheduled replacement needs and some postponement from the prior year budget. The ambulance replacement was also transferred over to the Infrastructure Surtax Fund due to a reallocation of funds approved by Resolution 2016-17. 84% of the projects listed to the right are related to public safety and the remaining are related to technology improvements. Capital outlay will be addressed in more detail later in this budget summary.

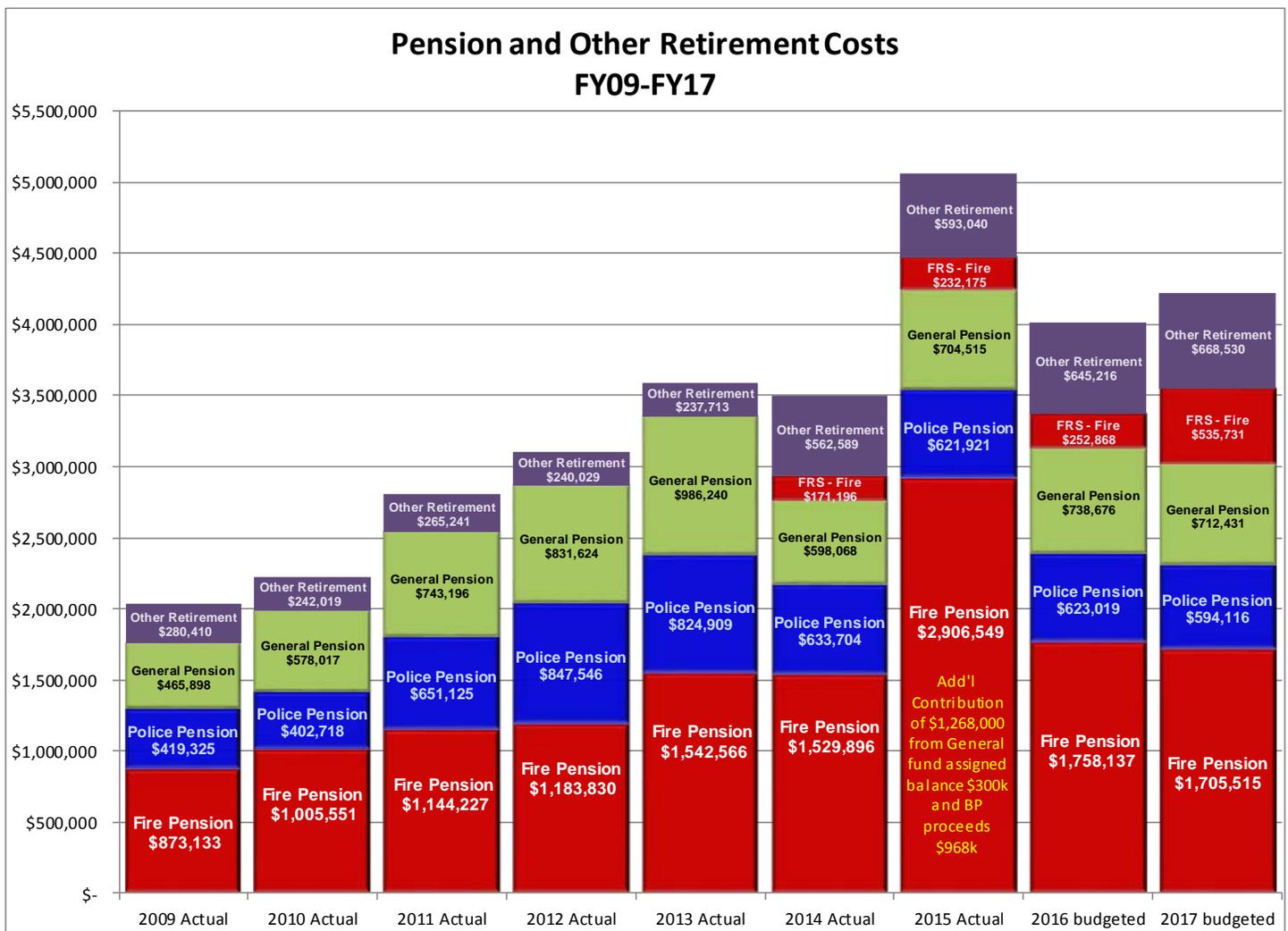
|   |                  |
|---|------------------|
| Fire – Defibrillator Replacement          | \$38,000         |
| Fire – 4X4 SUV                            | \$40,000         |
| Fire – Bunker Gear Replacement            | \$37,000         |
| Fire – Mobile Data Terminals              | \$6,000  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

## Pension Discussion

*Pension.* The Town successfully negotiated a plan freeze for the Firefighters' plan and the General Employees' plan effective September 30, 2013. Subsequently the Police pension plan was frozen effective February 1, 2014. In lieu of the defined benefit plan, the police officers and general employees opted for a Town sponsored defined contribution (401a) plan and the firefighters opted to join the Florida Retirement System (FRS). The plan assets of all three plans were consolidated during FY2016 and the Consolidated Retirement System uses a rate of return assumption of 7%.

Below is a history of Pension and Other Retirement Costs from FY09 to FY17. The chart identifies the annual pension contribution decrease in FY14 due to the impact of the freeze. The increases we are seeing now for the defined benefit plans are State mandatory increases in the FRS rates and some actuarial assumption changes including a reduction in the rate of return assumptions. In FY15, the Town Commission contributed an additional \$1,268,000 over the annual required contribution largely due to the BP Oil Settlement. The total contribution for all three frozen plans for FY2017 is \$3,012,062, which represents 19.1% of the total budget.

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



## Fund Balance –General Fund

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

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

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

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

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

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

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

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



## Commission Contingency

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

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

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

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## Enterprise Funds continued

The Town contracts potable water supply and wastewater treatment services with Manatee County. The Town of Longboat Key pumps its collected raw wastewater from a master pump station on the Key to the Manatee Southwest regional Wastewater Treatment plant on the mainland, which is transported by a 20-inch ductile iron forcemain that was installed in 1973. The Town proactively sought out a condition assessment of the subaqueous pipeline to determine when the pipeline across Sarasota Bay will need replacement, in order to avoid the possibility of pipeline failure and potential environmental impacts. It has been determined that the estimated useful life remaining is 20-25 years. Based on this outcome, staff will now gather information for a utility rate review which will evaluate funding needs and our fund balance policy for this fund. We expect to bring forward any rate increases for a Manatee County pass-through as they become effective in addition to any other rate increase needed for the Town's long term capital plan. The following is a list of current capital needs for the upcoming budget:

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

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

## Building Fund (#402)

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

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

## Special Revenue Funds

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

### Infrastructure Surtax Fund (#102)

The Infrastructure Surtax fund accounts for the collection of the discretionary 1% sales tax imposed by Sarasota County which is used for projects which are capital in nature and previously authorized by the Town Commission in a 15-year capital plan. The Town receives approximately \$540,000-\$600,000 annually. The Town plans on spending \$315,000 on a new ambulance, \$100,000 on police cars, \$125,000 on public facility improvements, \$25,000 for Police radio enhancements, \$37,000 at the tennis center and transferring \$300,000 to the Park and Recreation Capital Fund for Bayfront Park improvements. The projected ending fund balance for FY17 is \$234,706.

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

| EXHIBIT F<br>TOWN OF LONGBOAT KEY PROJECTS LIST - PHASE III<br>INFRASTRUCTURE SURTAX FY 2010 - FY 2024 |   |                       |                         |                     |                             |                     |
|--|---|-----------------------|-------------------------|---------------------|-----------------------------|---------------------|
| Updated: 09/18/2016  |   |                       |                         |                     |                             |                     |
| CATEGORIES   | PROJECT TITLE   | SURTAX FUNDING BUDGET | CUMULATIVE EXPENDITURES | SURTAX REMAINING    | PROPOSED FY 17 EXPENDITURES | SURTAX REMAINING    |
| COMPREHENSIVE BEACH MANAGEMENT   | Longboat Key Beach Nourishment Project and Erosion Control Structures | \$ 1,015,569          | \$ (300,000)            | \$ 715,569          | \$ -                        | \$ 715,569          |
| STREETS and DRAINAGE   | Street Resurfacing and Drainage Improvements                          | -                     | -                       | -                   | -                           | -                   |
| PARKS and RECREATION IMPROVEMENTS  | Parks & Recreation Improvements                                       | 2,922,000             | (994,040)               | 1,927,960           | (337,000)                   | 1,590,960           |
| CANAL DREDGING   | Dredging maintenance  | 900,000               | (200,000)               | 700,000             | -                           | 700,000             |
| PUBLIC SAFETY  | Fire and Police Vehicles and Equipment                                | 2,303,168             | (1,524,858)             | 778,310             | (440,000)                   | 338,310             |
| IMPROVEMENTS TO PUBLIC FACILITIES  | Facilities Maintenance  | 922,000               | (652,813)               | 269,187             | (125,000)                   | 144,187             |
| <b>Infrastructure Surtax Project Grand Total Through 2024</b>  |   | <b>\$ 8,062,737</b>   | <b>\$ (3,671,711)</b>   | <b>\$ 4,391,026</b> | <b>\$ (902,000)</b>         | <b>\$ 3,489,026</b> |

### Tourist Development Tax Fund (#104)

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

### [Public Tennis Center Fund \(#112\)](#)

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



### [Road & Bridge Fund \(#101\)](#)

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

### [Tree Replacement Fund \(#108\)](#)

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

### [Police Training \(#110\)](#)

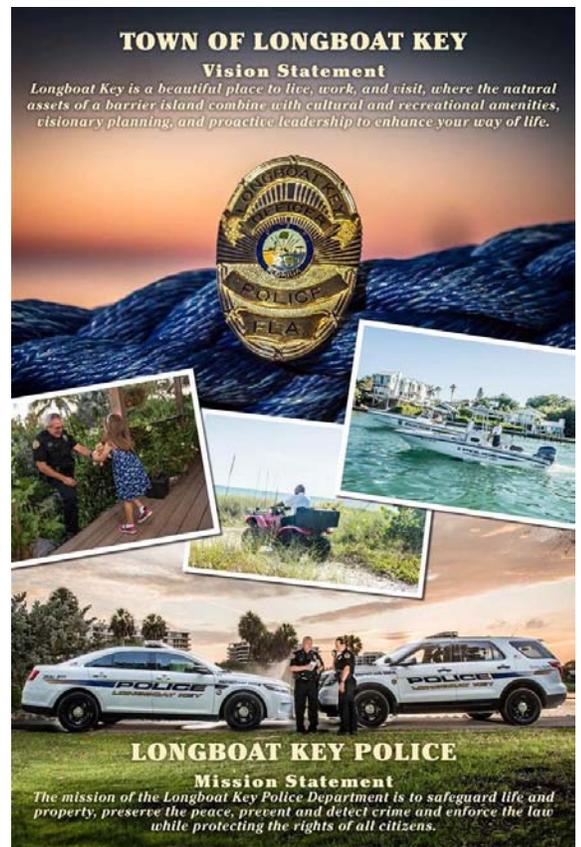
The Police Training Fund accounts for revenue received through the court system which may only be used for police education and training. We have budgeted \$15,000 of expenditures with a FY17 projected fund balance of \$22,755.

### [Law Enforcement Fund \(LETF\) \(#111\)](#)

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

### [GMD Undergrounding Assessment Fund \(#134\)](#)

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



## Capital Project Funds

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

### Park & Recreation Capital Project Fund (#306)

The Park & Recreation Fund accounts for the Bayfront Park Project and other park improvements. Sarasota County will contribute an amount not to exceed \$2 million or 67% of the project cost, whichever is less utilizing three restricted funding sources. The Town's share is being paid from Infrastructure Surtax funds and other grants, which the Town continues to actively pursue. We have applied for and expect to receive grants of \$446,000. In conjunction with the Bayfront Park project, we also plan to construct a heavy equipment beach access ramp to be funded by the Beach Fund. This is a new feature that will serve as long term stable access for future beach nourishment projects and is estimated at \$350,000. Construction has begun to redevelop the park which includes shade structures, playground, restrooms, paddle sport launch and storage, fishing piers, mangrove walks, open space / play field, dog park, walking paths, bay front pavilions, covered picnic areas, and a landscape buffer. The fund has a \$3.8 million expenditure budget and a projected FY17 fund balance of \$20,824.

### Beach Capital Project Fund (#303)

The intent of the Beach Capital Fund is to capture all beach related costs, such as renourishment, ongoing environmental monitoring, maintenance, legal expense, professional memberships and conferences. The TDT fund will annually reimburse this fund for any "Sarasota County" beach related maintenance costs. Projected expenses for FY17 will be approximately \$12.6 million covering various renourishment related projects. During FY16, the Town issued \$10.7 million in bonds and completed the north end structures and the mid key sand truck haul project which covered sand placement from the Islander Club south groin north to Gulfshore/Buttwood Cove Beach Access. Other areas of the island will receive sand dredged from Longboat Pass and New Pass which began in August of 2016. Turtle nests are relocated from areas affected by beach construction activities to unaffected areas.



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

## Capital Project Funds continued

### Streets Capital Project Fund (#301)

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

### Canal Dredging Fund (#305)



The Canal Dredging Fund accounts for major improvements to the canals. The Town has contracted with Taylor Engineering for a study that will encompass a detailed bathymetric survey of the Town's canal system. It will include the consultant's recommendations of what and when canals should be dredged based on regulatory agencies, permit requirements, and established levels of service. The report will include detailed cost estimates and development of funding plans/scenarios and provide the Town with a 5 year capital project plan as well as a long-term (20 year) planning document that could serve as a blueprint for all future canal maintenance activities. The budget includes \$189,547 for feasibility work and a placeholder for capital improvements of \$350,000. The Infrastructure Surtax Fund has \$700,000 as a future funding source.

### Land Acquisition Fund (#302)

The Land Acquisition Fund accounts for fees charged to developers to secure undeveloped land in the Town to preserve open spaces and improve parks or provide for properties which serve the public. The Town purchased 2.81 acres of vacant land located at 592 Bay Isles Road in the vicinity of Town Hall for \$1,528,000. If the Town decides to develop a cultural center and/or park, this land will be utilized for such purpose. If the land is resold, proceeds will be returned to the Land Acquisition Fund. The budget includes estimated revenue of \$50,000 in fees, \$20,000 of investment income and \$200,000 to begin work on cultural center site development. The projected ending fund balance is \$2,700,889 for this fund.



## Capital Project Funds continued

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



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

Following the voter approval of the "GMD Undergrounding Project", the Town Commission decided to move forward with posing a second referendum question to the Town voters related to the issuance of additional debt of \$23,850,000 to finance the costs of undergrounding the remaining utilities within

the neighborhood and side street areas of the Town ("Neighborhood Undergrounding Project"). This passed referendum on March 15, 2016.

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

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



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

**Debt Service Funds**

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

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

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

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

**G.O. Facility Improvement Bonds**

For FY17, General Obligation (G.O.) debt service is \$284,973. The G.O. bond debt service millage for fiscal year 2017 is 0.0547 mills covers a debt service payment of \$284,973, compared to 0.0576 mills in fiscal year 2015-16. These bonds will be retired in 2019.

**Beach District Debt Service Taxes**

A referendum was passed in March 2011 to issue bonds up to \$16,000,000 for funding the next beach project that includes structures for the North End of the Key and sand placement in multiple locations. The debt service millages for Special Districts A and B were imposed in FY2015 and FY2016 to collect money for the payments on a \$16 million borrowing. Due to permit delays, the Town had postponed the debt issuance to FY16 thereby reducing the amount needed to be borrowed by the amount collected in FY15 and FY16. The total bonds issued on June 10, 2016 was \$10,720,908.

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

## FIVE YEAR CAPITAL IMPROVEMENT PLAN BY FUND

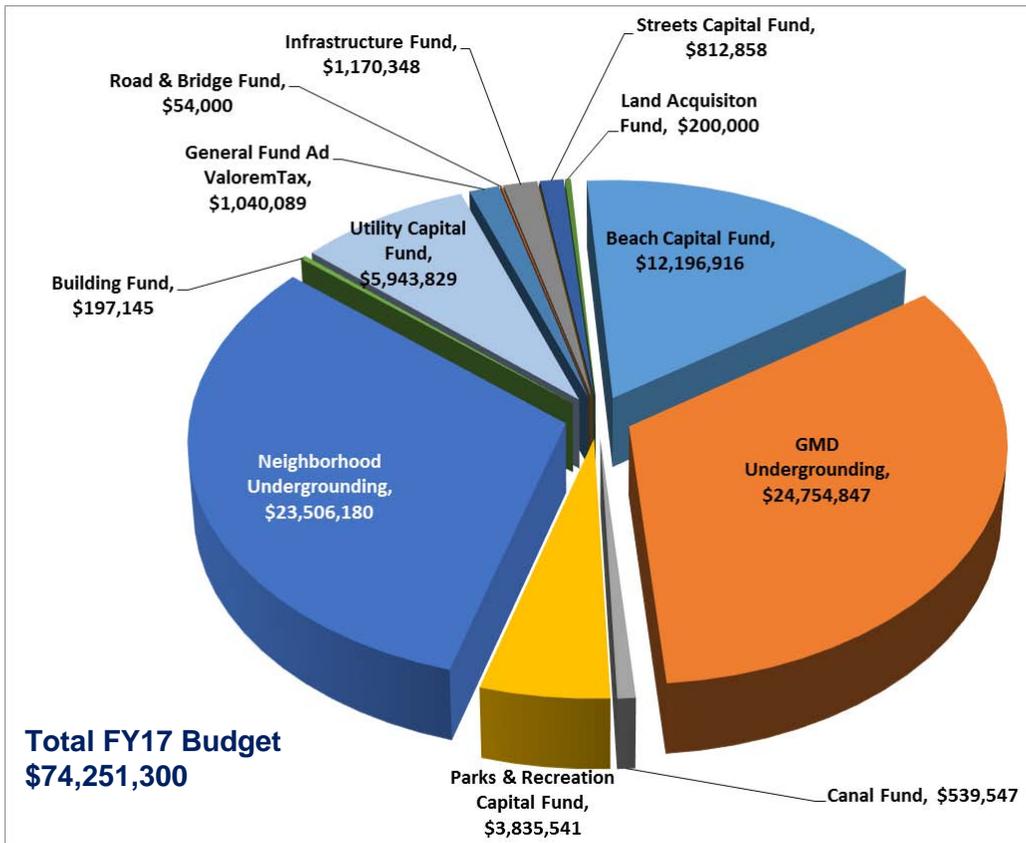
The Capital Improvement Program (CIP) for the Town of Longboat Key is a community plan for short and long-range physical development. It is intended to link the community's comprehensive vision plan with a fiscal plan and provide a mechanism for estimating capital requirements; planning, prioritizing,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



*Town of Longboat Key  
Capital Improvement Plan  
FY 2017 - FY 2021*

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

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



## CAPITAL OUTLAY BY FUND FOR FY17

### General Fund (001) \$414,000

- |   |                      |                 |
|---|----------------------|-----------------|
| <b>1. Bunker Gear</b><br><i>(Ad Valorem taxes)</i><br>The Fire Department replaces bunker gear in ten year intervals and all new firefighters need to be fitted upon hire.  | <u>Budget Amount</u> | <u>\$37,000</u> |
| <b>2. Defibrillator Replacement</b><br><i>(Ad Valorem Taxes)</i><br>This replaces one device on an EMS unit which has reached the end of service life.  | <u>Budget Amount</u> | <u>\$38,000</u> |
| <b>3. Fire Mobex Devices</b><br><i>(Ad Valorem Taxes)</i><br>Mobex devices enhance communication between interior and exterior personnel when operating in high rise structures. Required safety device for accountability of firefighters in dangerous atmospheres.  | <u>Budget Amount</u> | <u>\$10,000</u> |
| <b>4. Fire Mobile Data Terminals/Mobile CAD Licensing</b><br><i>(Ad Valorem Taxes)</i><br>As part of the transition to Sarasota County dispatch services, the Town needs to invest in certain equipment in order to be compatible with County public safety communications. Mobile Data Terminals are in-car computers that provide for communications and allow for mapping vehicle locations to enhance emergency response.             | <u>Budget Amount</u> | <u>\$6,000</u>  |
| <b>5. Fire 4x4 SUV replacement (Chief's vehicle)</b><br><i>(Ad Valorem Taxes)</i>   | <u>Budget Amount</u> | <u>\$40,000</u> |
| <b>6. Fire Video Airway Device</b><br><i>(Ad Valorem Taxes)</i><br>Advanced airway enhancement for difficult patients. This device allows paramedics, when inserting an airway tube into the trachea, a video of the throat and the opening in which the tube must be placed.   | <u>Budget Amount</u> | <u>\$6,000</u>  |
| <b>7. I.T. Badge Card/Camera/Security System</b><br><i>(Ad Valorem Taxes)</i>   | <u>Budget Amount</u> | <u>\$25,000</u> |
| <b>8. Geographic Information System (GIS)</b><br><i>Multiple Fund Sources</i><br><i>(Ad Valorem Taxes, Building and Utility Fund)</i><br>A geographic information system (GIS) is a system designed to capture, store, manipulate, analyze, manage, and present all types of spatial or geographical data. The system will be used by multiple Town departments, particularly Public Works, Planning & Zoning, Police, Fire and Building. | <u>Budget Amount</u> | <u>\$29,500</u> |
| <b>9. I.T. Switch for Network</b><br><i>(Ad Valorem Taxes)</i><br>Additional switch for main core redundancy on the network.  | <u>Budget Amount</u> | <u>\$7,500</u>  |
| <b>10. Police – All terrain vehicle</b><br><i>(Ad Valorem Taxes)</i><br>Replace aging ATV used for patrol and rescue on beach and wooded areas.   | <u>Budget Amount</u> | <u>\$17,000</u> |
| <b>11. Police - Firearms</b><br><i>(Ad Valorem Taxes)</i><br>Replace 20 aged Glock firearms.  | <u>Budget Amount</u> | <u>\$8,000</u>  |

**General Fund (001) continued**

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

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

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

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

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

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

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

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

**Road and Bridge Fund (101) \$54,000**

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

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

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

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

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

**Infrastructure Fund (102) \$902,000**

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

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

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

Replacement of the 2003 Medic master.

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

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

## Infrastructure Fund (102) continued

|   |                      |                  |
|---|----------------------|------------------|
| <b>23. HVAC Upgrade/replacement</b><br>(Infrastructure Surtax)<br>Scheduled Replacement/upgrades of HVAC systems at Town owned facilities.  | <u>Budget Amount</u> | <u>\$50,000</u>  |
| <b>24. Police HVAC replacement</b><br>(Infrastructure Surtax)<br>The Police Department building is need of new AC handlers.   | <u>Budget Amount</u> | <u>\$30,000</u>  |
| <b>25. Police Patrol Vehicles</b><br>(Infrastructure Surtax)<br>Three Police Department patrol vehicles are scheduled for replacement annually. Patrol cars experience higher wear and tear due to constant idling to support electrical equipment. | <u>Budget Amount</u> | <u>\$100,000</u> |
| <b>26. Police roof replacement</b><br>(Infrastructure Surtax)<br>The Police Department building needs replacement of the single flat membrane roof.   | <u>Budget Amount</u> | <u>\$35,000</u>  |
| <b>27. Tennis Center fencing</b><br>(Infrastructure Surtax)<br>Fencing for 590 and 561 Bay Isles Rd.  | <u>Budget Amount</u> | <u>\$7,000</u>   |
| <b>28. Tennis Center court resurfacing</b><br>(Infrastructure Surtax)<br>The tennis Har-Tru clay courts 1-6 need resurfacing.   | <u>Budget Amount</u> | <u>\$30,000</u>  |
| <b>29. Radio Enhancements</b><br>(Infrastructure Surtax)<br>The Police are having difficulty with lost signals on certain areas of the Key and plans to utilize repeaters to enhance communication.   | <u>Budget Amount</u> | <u>\$25,000</u>  |

## Streets Fund (301) \$420,000

|  |                      |                  |
|--|----------------------|------------------|
| <b>30. GMD Corridor Plan</b><br>(Streets Fund Balance)<br>GMD Corridor Plan: Phase 1 of a potential phased Infrastructure Project for Gulf of Mexico Drive. This phase would include planning work to explore potential pedestrian, bicycle, and vehicular improvements, stormwater, landscaping, and other conceptual design elements on a corridor-wide basis. | <u>Budget Amount</u> | <u>\$50,000</u>  |
| <b>31. Broadway Street Culverts</b><br>(Streets Fund Balance/Gas Taxes)<br>Engineering evaluation, recommendations and repair as necessary at the culverts.  | <u>Budget Amount</u> | <u>\$30,000</u>  |
| <b>32. Dream Island Storm water Crossing</b><br>(Streets Fund Balance/Gas Taxes)<br>Engineering evaluation, recommendations and repair as necessary at the storm water pipe.   | <u>Budget Amount</u> | <u>\$40,000</u>  |
| <b>33. Sidewalk – West side of GMD</b><br>(Streets Fund Balance/Gas Taxes)<br>Engineering and design of west side multi-modal pathway along Gulf of Mexico Drive. Construction is estimated at \$4 million.  | <u>Budget Amount</u> | <u>\$300,000</u> |

## Land Acquisition Fund (302) \$200,000

- 34. 592 Bay Isles Rd. -Town Center development** Budget Amount \$200,000  
*(Construction Developer Fees)*  
Professional services related to design of Cultural Center. Phase I provides conceptual designs; Phase II provides Land Development Code Implementation regulation.

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

- 35. New Pass/Longboat Pass Dredging** Budget Amount \$1,750,165  
*(Fund Balance or Bond Proceeds)*  
Design and dredging of New Pass and Longboat Pass began in August of 2016 through this budget line item. This project includes the dredging of the federally authorized navigational channel that will provide a source of cost efficient sand for the southern and northern reaches of Longboat Key. These were treated as two separate projects in the prior year budget, and are being combined for FY17. The total project budget is \$6,250,000.
- 36. Army Corp Shore Protection Program Assessment** Budget Amount \$1,500,000  
*(Fund Balance)*  
This project encompasses an assessment for Longboat Key to be eligible for future beach nourishment under the Army Corp of Engineers Federal program.
- 37. Beach Utility Cart 4x4** Budget Amount \$12,000  
*(Fund Balance)*
- 38. Monitoring for Protected Species** Budget Amount \$120,000  
*(Fund Balance)*  
Required environmental monitoring of shore birds and sea turtles in compliance for permit compliance.
- 39. Beach Tilling** Budget Amount \$21,506  
*(Fund Balance)*  
This project includes tilling of beach sand for turtle nesting as a permit condition based on post-construction sand conditions.
- 40. Sand Search, beach planning & design** Budget Amount \$49,952  
*(Fund Balance)*  
Preliminary desktop geo-technical review of offshore sand resources for current and future beach renourishment projects.
- 41. New Pass Jetty Extension** Budget Amount \$250,000  
*(Fund Balance)*  
Planning, design and permitting for New Pass Jetty extension.
- 42. South End Interim Truck Haul** Budget Amount \$906,626  
*(Fund Balance)*  
Erosion conditions along the southern end of the island have created the need to perform an interim beach renourishment to provide protection from further dune erosion, improve and maintain access, and enhance recreational space. The Town proposes to construct this project along approximately 3,500 feet of beach between FDEP monuments R-24 and R-28. The project would deliver approximately 25,000 cubic yards of sand by truck hauls from an upland source.
- 43. Contingency** Budget Amount \$200,000  
*(Fund Balance)*  
A contingency has been added to capital budget for any unforeseen circumstances or revision in costs.

### Canal Dredging Fund (305) \$510,000

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

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

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

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

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

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

This is an estimated \$3.9 million project and a Town and Sarasota County collaboration to improve of Bayfront Park. The County will contribute an amount not to exceed \$2 million or 67% of the Project cost, whichever is less. The Town's share is being funded by other grants, Infrastructure Surtax, beach funds and available fund balance. The project includes shade structures, playground, additional restrooms, paddle sport launch and storage, fishing piers, mangrove walks, open space / play field, dog park, walking paths, bay front pavilions, covered picnic areas, landscape buffer and ADA Beach access.

### Building Fund (402) \$109,500

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

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

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

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

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

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

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

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

See description above

## Water Division

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

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

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

## Wastewater Division

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

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

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

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

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

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

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

Minor and smaller lift stations are being systematically rehabilitated including pumps, piping, control panel and lining the wet well/manhole. The Town has approximately 12 minor lift stations. These lift stations were constructed in the mid 1970's and are in need of rehabilitation to ensure reliability. This project is being performed over several years in a priority order.

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

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

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

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

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

**Utility Capital Fund (404)-Continued**

- |  |                                      |
|--|--------------------------------------|
| <b>61. Lift Station F By-pass Pump</b><br><i>(Funded by Utility Revenues and/or Fund balance)</i><br>Addition of a By-Pass Pump for Lift Station F that pumps all Sarasota County wastewater North to Lift Station D   | <u>Budget Amount</u> <u>\$75,000</u> |
| <b>62. Work Truck Replacement</b><br><i>(Funded by Utility Revenues and/or Fund balance)</i><br>Replacement of Truck #10 F250 4x4 (2008).  | <u>Budget Amount</u> <u>\$50,000</u> |
| <b>63. Portable Generator</b><br><i>(Funded by Utility Revenues and/or Fund balance)</i><br>Purchase trailer-mounted generator to replace aging stock. Desire 25 - 30 kW, generator to replace 1995 model in FY17. Existing generator is becoming increasingly costly to perform standard maintenance. | <u>Budget Amount</u> <u>\$35,000</u> |

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**AD VALOREM TAX SUMMARY  
FISCAL YEAR 2016 - 2017**

|                        | <b><u>Certified<br/>FY 2015</u></b> | <b><u>Certified<br/>FY 2016</u></b> | <b><u>July 1 Values<br/>FY 2017</u></b> |
|------------------------|-------------------------------------|-------------------------------------|---|
| Sarasota County        | 3,559,419,377                       | 3,724,103,778                       | 3,900,168,329                           |
| Manatee County         | <u>1,375,400,033</u>                | <u>1,472,367,037</u>                | <u>1,559,114,640</u>                    |
| Total Ad Valorem Value | \$4,934,819,410                     | \$5,196,470,815                     | \$5,459,282,969                         |

**GENERAL FUND TAXES**

|                     |                     |                     |                     |
|---------------------|---------------------|---------------------|---------------------|
| General Tax Millage | <b>2.1763</b>       | <b>2.1300</b>       | <b>2.1144</b>       |
| Taxes Collectible   | <u>\$10,409,124</u> | <u>\$10,680,620</u> | <u>\$11,139,093</u> |

**GENERAL OBLIGATION DEBT SERVICE**

|                     |                  |                  |                  |
|---------------------|------------------|------------------|------------------|
| G.O. Millage        | <b>0.0605</b>    | <b>0.0576</b>    | <b>0.0547</b>    |
| G.O. Facility Bonds | <u>\$289,295</u> | <u>\$288,653</u> | <u>\$284,973</u> |

**DISTRICT A**

**AD VALOREM VALUE**

|                        |                    |                    |                    |
|------------------------|--------------------|--------------------|--------------------|
| Sarasota County        | 2,138,958,047      | 2,253,885,193      | 2,353,848,664      |
| Manatee County         | <u>772,815,340</u> | <u>828,760,845</u> | <u>877,876,076</u> |
| Total Ad Valorem Value | \$2,911,773,387    | \$3,082,646,038    | \$3,231,724,740    |

**DEBT SERVICE TAXES**

|                    |                    |                    |                    |
|--------------------|--------------------|--------------------|--------------------|
| Beach Bond Millage | <b>0.8500</b>      | <b>0.8328</b>      | <b>0.7699</b>      |
| Taxes Collectible  | <u>\$2,400,920</u> | <u>\$2,464,574</u> | <u>\$2,388,427</u> |

**DISTRICT B**

**AD VALOREM VALUE**

|                        |                    |                    |                    |
|------------------------|--------------------|--------------------|--------------------|
| Sarasota County        | 1,420,461,330      | 1,470,218,585      | 1,546,319,665      |
| Manatee County         | <u>602,584,693</u> | <u>643,606,192</u> | <u>681,238,564</u> |
| Total Ad Valorem Value | \$2,023,046,023    | \$2,113,824,777    | \$2,227,558,229    |

**DEBT SERVICE TAXES**

|                    |                  |                  |                  |
|--------------------|------------------|------------------|------------------|
| Beach Bond Millage | <b>0.2125</b>    | <b>0.2082</b>    | <b>0.1925</b>    |
| Taxes Collectible  | <u>\$415,915</u> | <u>\$422,501</u> | <u>\$411,573</u> |



## 2016-17 TENTATIVELY ADOPTED BUDGET ACCOUNT DETAIL

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| <u>Account Number</u> | <u>Description</u>                  | <u>Actual<br/>Amount<br/>Year 2013</u> | <u>Actual<br/>Amount<br/>Year 2014</u> | <u>Actual<br/>Amount<br/>Year 2015</u> | <u>Adopted<br/>Budget<br/>2015-16</u> | <u>Amended<br/>Budget<br/>2015-16</u> | <u>Recommend<br/>Budget<br/>2016-17</u> | <u>Budget<br/>Variance<br/>\$</u> | <u>Budget<br/>Variance<br/>%</u> |
|-----------------------|-------------------------------------|--|--|--|---------------------------------------|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.0900.311.1001     | Ad Valorem Taxes / Sarasota County  | 6,000,416                              | 6,850,851                              | 7,470,738                              | 7,654,380                             | 7,654,380                             | 7,957,891                               | 303,511                           | 4.0%                             |
| 001.0900.311.1002     | Ad Valorem Taxes / Manatee County   | <u>2,326,858</u>                       | <u>2,601,834</u>                       | <u>2,892,297</u>                       | <u>3,026,240</u>                      | <u>3,026,240</u>                      | <u>3,181,202</u>                        | <u>154,962</u>                    | <u>5.1%</u>                      |
|                       | <b>PROPERTY TAXES</b>               | <b>8,327,274</b>                       | <b>9,452,685</b>                       | <b>10,363,035</b>                      | <b>10,680,620</b>                     | <b>10,680,620</b>                     | <b>11,139,093</b>                       | <b>458,473</b>                    | <b>4.3%</b>                      |
| 001.0900.312.5101     | Casualty Ins Prem Tax/Fire Pension  | 269,819                                | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.312.5201     | Casualty Ins Prem Tx/Police Pension | 77,298                                 | 81,017                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.312.1104     | Tourist Dev. Tax - Beach Maint.     | -                                      | 64,826                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.321.0001     | Local Business Tax                  | <u>155,089</u>                         | <u>148,767</u>                         | <u>152,704</u>                         | <u>152,000</u>                        | <u>152,000</u>                        | <u>152,000</u>                          | -                                 | <u>0.0%</u>                      |
|                       | <b>OTHER TAXES</b>                  | <b>502,206</b>                         | <b>294,610</b>                         | <b>152,704</b>                         | <b>152,000</b>                        | <b>152,000</b>                        | <b>152,000</b>                          | -                                 | <b>0.0%</b>                      |
| 001.0900.313.1000     | Franchise Fees / Electricity        | 752,764                                | 900,863                                | 938,891                                | 880,000                               | 880,000                               | 880,000                                 | -                                 | 0.0%                             |
| 001.0900.313.4000     | Franchise Fees / Gas                | 38,623                                 | 37,466                                 | 35,761                                 | 39,000                                | 39,000                                | 50,000                                  | 11,000                            | 28.2%                            |
| 001.0900.313.7000     | Franchise Fees / Solid Waste        | <u>20,639</u>                          | <u>19,787</u>                          | <u>14,392</u>                          | <u>19,500</u>                         | <u>19,500</u>                         | <u>14,000</u>                           | <u>(5,500)</u>                    | <u>(28.2%)</u>                   |
|                       | <b>FRANCHISE FEES</b>               | <b>812,026</b>                         | <b>958,116</b>                         | <b>989,044</b>                         | <b>938,500</b>                        | <b>938,500</b>                        | <b>944,000</b>                          | <b>5,500</b>                      | <b>0.6%</b>                      |
| 001.0900.322.0005     | Permits / Sign                      | 6,575                                  | 8,695                                  | 8,025                                  | 7,000                                 | 7,000                                 | 8,000                                   | 1,000                             | 14.3%                            |
| 001.0900.335.1400     | Mobile Home Licenses                | 852                                    | 600                                    | 421                                    | 600                                   | 600                                   | 600                                     | -                                 | 0.0%                             |
| 001.0900.335.1500     | Alcoholic Beverage Licenses         | 9,649                                  | 9,958                                  | 12,026                                 | 10,000                                | 10,000                                | 10,000                                  | -                                 | 0.0%                             |
| 001.0900.338.9001     | Boat Registrations / Sarasota Cnty  | 3,832                                  | 3,495                                  | 3,901                                  | 3,600                                 | 3,600                                 | 3,600                                   | -                                 | 0.0%                             |
| 001.0900.322.0006     | Fire Prevention Permit & Inspection | 4,950                                  | 10,903                                 | 17,631                                 | 8,000                                 | 8,000                                 | 9,000                                   | 1,000                             | 12.5%                            |
| 001.0900.329.0001     | Permits / Miscellaneous             | <u>1,900</u>                           | <u>2,935</u>                           | <u>1,945</u>                           | <u>2,000</u>                          | <u>2,000</u>                          | <u>1,700</u>                            | <u>(300)</u>                      | <u>(15.0%)</u>                   |
|                       | <b>LICENSES AND PERMITS</b>         | <b>27,758</b>                          | <b>36,586</b>                          | <b>43,949</b>                          | <b>31,200</b>                         | <b>31,200</b>                         | <b>32,900</b>                           | <b>1,700</b>                      | <b>5.4%</b>                      |
| 001.0900.335.1201     | St Rev Sharing / Sales Tax          | 129,124                                | 134,144                                | 138,937                                | 134,900                               | 134,900                               | 134,000                                 | (900)                             | (0.7%)                           |
| 001.0900.335.1205     | St Rev Sharing / Communications Tax | 570,126                                | 587,946                                | 576,628                                | 552,000                               | 552,000                               | 562,000                                 | 10,000                            | 1.8%                             |
| 001.0900.335.1810     | Local Govt 1/2 Cent Sales Tax       | 488,367                                | 522,507                                | 559,101                                | 535,000                               | 535,000                               | 560,000                                 | 25,000                            | 4.7%                             |
| 001.0900.338.9002     | Manatee Interlocal / Marine Patrol  | -                                      | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
|                       | <b>INTERGOVERNMENTAL</b>            | <b>1,187,617</b>                       | <b>1,244,597</b>                       | <b>1,274,666</b>                       | <b>1,221,900</b>                      | <b>1,221,900</b>                      | <b>1,256,000</b>                        | <b>34,100</b>                     | <b>2.8%</b>                      |
| 001.0900.341.2000     | Zoning Fees / Petitions             | 6,255                                  | 14,678                                 | 26,016                                 | 30,000                                | 30,000                                | 18,000                                  | (12,000)                          | (40.0%)                          |
| 001.0900.341.2003     | Staff Reveiw Fees                   | -                                      | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.335.2301     | Firefighters Supplemental Comp      | 20,364                                 | 17,930                                 | 17,733                                 | 17,980                                | 17,980                                | 17,980                                  | -                                 | 0.0%                             |
| 001.0900.341.9001     | Lien Search Fee                     | -                                      | 4,260                                  | 14,655                                 | 9,000                                 | 9,000                                 | 17,000                                  | 8,000                             | 88.9%                            |
| 001.0900.342.5000     | Fire Inspection Fees                | 28,752                                 | 27,375                                 | 24,525                                 | 28,000                                | 28,000                                | 24,000                                  | (4,000)                           | (14.3%)                          |
| 001.0900.342.6001     | Emergency Medical Service Fees      | 204,218                                | 208,530                                | 287,835                                | 230,000                               | 230,000                               | 230,000                                 | -                                 | 0.0%                             |
| 001.0900.347.2001     | Rec Ctr / Registrations/Fees        | 13,988                                 | 13,613                                 | 14,949                                 | 14,300                                | 14,300                                | 10,000                                  | (4,300)                           | (30.1%)                          |
| 001.0900.347.2002     | Rec Ctr / Memberships               | 2,440                                  | 2,403                                  | 3,476                                  | 3,200                                 | 3,200                                 | 3,200                                   | -                                 | 0.0%                             |
| 001.0900.362.0001     | Rent / 4110 Gulf Of Mexico          | <u>11,200</u>                          | <u>11,750</u>                          | <u>7,500</u>                           | -                                     | -                                     | -                                       | -                                 | <u>0.0%</u>                      |
|                       | <b>CHARGES FOR SERVICES</b>         | <b>287,217</b>                         | <b>300,539</b>                         | <b>396,689</b>                         | <b>332,480</b>                        | <b>332,480</b>                        | <b>320,180</b>                          | <b>(12,300)</b>                   | <b>(3.7%)</b>                    |
| 001.0900.347.2101     | Tennis Ctr / Yearly-Family/Res      | 68,806                                 | 58,665                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.347.2103     | Tennis Ctr / Yearly-Single/Res      | 118,355                                | 114,194                                | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.347.2105     | Tennis Ctr / Script Cards           | 26,946                                 | 30,339                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.347.2106     | Tennis Ctr / Walk-On Play           | 19,528                                 | 19,839                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.347.2107     | Tennis Ctr / Lessons                | 151,249                                | 153,788                                | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.347.2108     | Tennis Ctr / Tournament/Spec Events | 20,031                                 | 24,083                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.369.9101     | Misc Rev / Tennis Ctr Vend Machine  | 4,087                                  | 4,329                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.369.9102     | Misc Rev / Tennis Ctr Merch Sales   | 118,371                                | 137,274                                | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.369.9103     | Misc Rev / Tennis Ctr Miscellaneous | <u>303</u>                             | <u>300</u>                             | -                                      | -                                     | -                                     | -                                       | -                                 | <u>0.0%</u>                      |
|                       | <b>TENNIS REVENUES</b>              | <b>527,676</b>                         | <b>542,811</b>                         | -                                      | -                                     | -                                     | -                                       | -                                 | <b>0.0%</b>                      |

| <u>Account Number</u> | <u>Description</u>                        | <u>Actual<br/>Amount<br/>Year 2013</u> | <u>Actual<br/>Amount<br/>Year 2014</u> | <u>Actual<br/>Amount<br/>Year 2015</u> | <u>Adopted<br/>Budget<br/>2015-16</u> | <u>Amended<br/>Budget<br/>2015-16</u> | <u>Recommend<br/>Budget<br/>2016-17</u> | <u>Budget<br/>Variance<br/>\$</u> | <u>Budget<br/>Variance<br/>%</u> |
|-----------------------|---|--|--|--|---------------------------------------|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.0900.331.5001     | Fed Grants / FEMA                         | 9,242                                  | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.331.5002     | Fed Grants / Dept Of Justice              | -                                      | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.331.5003     | Fed Grants / Dept Homeland Security       | 2,550                                  | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.337.2001     | Othr Grants / Sarasota/Manatee Ems        | 1,461                                  | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.337.2002     | Othr Grants / WCIND - Police Patrol       | 135,661                                | 94,417                                 | 41,419                                 | 65,000                                | 65,000                                | 80,000                                  | 15,000                            | 23.1%                            |
| 001.0900.337.2003     | Othr Grants / WCIND - Fire Equipment      | -                                      | -                                      | 23,278                                 | 13,600                                | 13,600                                | 11,738                                  | (1,862)                           | (13.7%)                          |
| 001.0900.334.6101     | St Grants / FL Dept Of Health             | -                                      | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
|                       | <b>GRANTS</b>                             | <b>148,914</b>                         | <b>94,417</b>                          | <b>64,697</b>                          | <b>78,600</b>                         | <b>78,600</b>                         | <b>91,738</b>                           | <b>13,138</b>                     | <b>16.7%</b>                     |
| 001.0900.351.1001     | Court Fines / Sarasota County             | 2,792                                  | 2,558                                  | 1,707                                  | 2,500                                 | 2,500                                 | 1,500                                   | (1,000)                           | (40.0%)                          |
| 001.0900.351.1002     | Court Fines / Manatee County              | 1,408                                  | 2,109                                  | 2,470                                  | 1,800                                 | 1,800                                 | 1,800                                   | -                                 | 0.0%                             |
| 001.0900.354.0001     | Violations / Fire Alarm Ordinance         | 200                                    | 700                                    | 1,550                                  | 500                                   | 500                                   | 2,000                                   | 1,500                             | 300.0%                           |
| 001.0900.354.0002     | Violations / Handicap Fines               | 100                                    | 100                                    | 250                                    | 100                                   | 100                                   | 250                                     | 150                               | 150.0%                           |
| 001.0900.354.0003     | Violations / Local Ordinances Misc        | 9,867                                  | 3,493                                  | 960                                    | 5,000                                 | 5,000                                 | 1,000                                   | (4,000)                           | (80.0%)                          |
| 001.0900.359.0001     | Other Fines / Police Parking Fines        | 870                                    | 2,790                                  | 4,500                                  | 2,000                                 | 2,000                                 | 4,000                                   | 2,000                             | 100.0%                           |
| 001.0900.359.0002     | Othr Fines/Candidate Late Filing          | -                                      | 50                                     | -                                      | 50                                    | 50                                    | -                                       | (50)                              | (100.0%)                         |
| 001.0900.359.0003     | Other Fines / Tag Seizure                 | -                                      | 150                                    | -                                      | 150                                   | 150                                   | -                                       | (150)                             | (100.0%)                         |
| 001.0900.341.3000     | Copies / Maps / Ordinances / Etc          | 803                                    | 568                                    | 764                                    | 1,000                                 | 1,000                                 | 700                                     | (300)                             | (30.0%)                          |
| 001.0900.349.0001     | Firefighters Union Adm Fee                | 300                                    | 300                                    | 150                                    | 300                                   | 300                                   | 150                                     | (150)                             | (50.0%)                          |
| 001.0900.364.4100     | Sale Of Fixed Assets                      | 57,305                                 | 29,363                                 | 50,730                                 | 7,500                                 | 7,500                                 | 35,000                                  | 27,500                            | 366.7%                           |
| 001.0900.364.4200     | Insurance Proceeds                        | 10,009                                 | 1,098                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.365.0001     | Sale Of Surplus Minor Equipment           | -                                      | -                                      | -                                      | -                                     | -                                     | 1,500                                   | 1,500                             | 100.0%                           |
| 001.0900.366.9001     | Contribution Private Organization         | -                                      | 182,074                                | 200,470                                | 249,697                               | 249,697                               | -                                       | (249,697)                         | (100.0%)                         |
| 001.0900.366.9003     | Contribution Private Org / Rec Ctr        | -                                      | -                                      | -                                      | 1,500                                 | 1,500                                 | -                                       | (1,500)                           | (100.0%)                         |
| 001.0900.369.3000     | Refund Of Prior Year Expenditures         | 14,964                                 | 6,338                                  | 200                                    | -                                     | -                                     | 200                                     | 200                               | 100.0%                           |
| 001.0900.369.3002     | Settlements / BP Oil                      | -                                      | -                                      | 967,932                                | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.369.9001     | Misc Rev / Workers Comp Reimburse         | 23,858                                 | 22,573                                 | 7,580                                  | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.369.9002     | Misc Rev / Police Dept                    | 277                                    | 269                                    | 768                                    | 400                                   | 400                                   | 400                                     | -                                 | 0.0%                             |
| 001.0900.369.9003     | Misc Rev / Other                          | 10,403                                 | 7,392                                  | 53,961                                 | 4,500                                 | 4,500                                 | 5,000                                   | 500                               | 11.1%                            |
| 001.0900.369.9006     | Misc Rev / Vending Machine                | 487                                    | 344                                    | 299                                    | 500                                   | 500                                   | 350                                     | (150)                             | (30.0%)                          |
| 001.0900.369.9014     | Misc Rev / Rec Ctr Rental                 | 1,898                                  | 2,330                                  | 2,325                                  | 2,000                                 | 2,000                                 | 2,000                                   | -                                 | 0.0%                             |
| 001.0900.369.9016     | Misc Rev / P-card Rebate                  | 1,898                                  | 15,157                                 | 15,632                                 | 15,000                                | 15,000                                | 15,000                                  | -                                 | 0.0%                             |
| 001.0900.369.9017     | Misc Rev / Recycling Rebate               | 13,002                                 | -                                      | 7,373                                  | 8,000                                 | 8,000                                 | 5,500                                   | (2,500)                           | (31.3%)                          |
|                       | <b>FINES AND MISCELLANEOUS</b>            | <b>150,441</b>                         | <b>279,756</b>                         | <b>1,319,621</b>                       | <b>302,497</b>                        | <b>302,497</b>                        | <b>76,350</b>                           | <b>(226,147)</b>                  | <b>(74.8%)</b>                   |
| 001.0900.361.1000     | Interest On Investments                   | 23,800                                 | 59,203                                 | 19,674                                 | 25,000                                | 25,000                                | 25,000                                  | -                                 | 0.0%                             |
| 001.0900.361.1001     | Gain Loss On Sale Of Investments          | (12,275)                               | 7,013                                  | 1,928                                  | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.361.3201     | Interest / Sarasota Tax Collector         | 456                                    | -                                      | 331                                    | 500                                   | 500                                   | 500                                     | -                                 | 0.0%                             |
| 001.0900.361.3202     | Interest / Manatee Tax Collector          | -                                      | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
|                       | <b>INCOME ON INVESTMENTS</b>              | <b>11,981</b>                          | <b>66,216</b>                          | <b>21,933</b>                          | <b>25,500</b>                         | <b>25,500</b>                         | <b>25,500</b>                           | <b>-</b>                          | <b>0.0%</b>                      |
|                       | <b>TOTAL REVENUES</b>                     | <b>11,983,110</b>                      | <b>13,270,333</b>                      | <b>14,626,338</b>                      | <b>13,763,297</b>                     | <b>13,763,297</b>                     | <b>14,037,761</b>                       | <b>274,464</b>                    | <b>2.3%</b>                      |
| 001.0900.381.0101     | IF Transfer / Road & Bridge               | 762,000                                | 797,004                                | 682,652                                | 600,000                               | 600,000                               | 600,000                                 | -                                 | 0.0%                             |
| 001.0900.381.0102     | IF Transfer / Infrastructure Surtax       | 718,063                                | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.381.0104     | IF Transfer / Tourist Development         | -                                      | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.381.0205     | IF Transfer / G.O. Sewer Bond             | -                                      | 9,305                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.0900.382.0401     | IF Transfer / Utility Fund                | 997,605                                | 1,018,855                              | 1,018,855                              | 872,500                               | 872,500                               | 930,000                                 | 57,500                            | 6.6%                             |
| 001.0900.382.0402     | IF Transfer / Building Fund               | 265,000                                | 365,000                                | 365,000                                | 383,000                               | 383,000                               | 420,500                                 | 37,500                            | 9.8%                             |
|                       | <b>TOTAL TRANSFERS</b>                    | <b>2,742,668</b>                       | <b>2,190,164</b>                       | <b>2,066,507</b>                       | <b>1,855,500</b>                      | <b>1,855,500</b>                      | <b>1,950,500</b>                        | <b>95,000</b>                     | <b>5.1%</b>                      |
|                       | <b>GRAND TOTAL REVENUES AND TRANSFERS</b> | <b>14,725,778</b>                      | <b>15,460,497</b>                      | <b>16,692,845</b>                      | <b>15,618,797</b>                     | <b>15,618,797</b>                     | <b>15,988,261</b>                       | <b>369,464</b>                    | <b>2.4%</b>                      |

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

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

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

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

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

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

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

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

| <u>Account Number</u> | <u>Description</u>                     | <u>Actual<br/>Amount<br/>Year 2013</u> | <u>Actual<br/>Amount<br/>Year 2014</u> | <u>Actual<br/>Amount<br/>Year 2015</u> | <u>Adopted<br/>Budget<br/>2015-16</u> | <u>Amended<br/>Budget<br/>2015-16</u> | <u>Recommend<br/>Budget<br/>2016-17</u> | <u>Budget<br/>Variance<br/>\$</u> | <u>Budget<br/>Variance<br/>%</u> |
|-----------------------|--|--|--|--|---------------------------------------|---------------------------------------|---|-----------------------------------|----------------------------------|
| 001.2600.572.2201     | Pension                                | -                                      | -                                      | 1,628                                  | 1,731                                 | 1,731                                 | 1,684                                   | (47)                              | (2.7%)                           |
|                       | <b>PERSONNEL SERVICES</b>              | -                                      | -                                      | <b>1,628</b>                           | <b>1,731</b>                          | <b>1,731</b>                          | <b>1,684</b>                            | <b>(47)</b>                       | <b>(2.7%)</b>                    |
| 001.2600.572.4101     | Communications                         | 715                                    | 716                                    | 861                                    | 716                                   | 716                                   | 861                                     | 145                               | 20.3%                            |
| 001.2600.572.4201     | Postage And Freight                    | 1                                      | 2                                      | 1                                      | 2                                     | 2                                     | 1                                       | (1)                               | (50.0%)                          |
| 001.2600.572.4301     | Electricity                            | 3,668                                  | 4,098                                  | 4,030                                  | 4,098                                 | 4,098                                 | 4,030                                   | (68)                              | (1.7%)                           |
| 001.2600.572.4302     | Water                                  | 1,092                                  | 1,121                                  | 1,056                                  | 1,121                                 | 1,121                                 | 1,056                                   | (65)                              | (5.8%)                           |
| 001.2600.572.4601     | R/M Buildings                          | 4,035                                  | 7,912                                  | 8,625                                  | 7,912                                 | 7,912                                 | 8,625                                   | 713                               | 9.0%                             |
| 001.2600.572.4602     | R/M Grounds                            | 2,410                                  | 2,867                                  | 4,002                                  | 3,567                                 | 3,567                                 | 4,002                                   | 435                               | 12.2%                            |
| 001.2600.572.4605     | R/M Other Equipment                    | 1,119                                  | -                                      | 371                                    | -                                     | -                                     | 371                                     | 371                               | 100.0%                           |
| 001.2600.572.4608     | R/M Grounds/Contractual                | 2,535                                  | 960                                    | 330                                    | 2,710                                 | 2,710                                 | 2,330                                   | (380)                             | (14.0%)                          |
| 001.2600.572.5101     | Office Supplies                        | 78                                     | 48                                     | 72                                     | 48                                    | 48                                    | 72                                      | 24                                | 50.0%                            |
| 001.2600.572.5202     | Cleaning And Sanitation Supplies       | -                                      | 289                                    | 57                                     | 289                                   | 289                                   | 57                                      | (232)                             | (80.3%)                          |
| 001.2600.572.5208     | Misc Operating Supplies                | 304                                    | 480                                    | 393                                    | 480                                   | 480                                   | 393                                     | (87)                              | (18.1%)                          |
| 001.2600.572.5210     | Small Tools And Minor Equipment        | 1,939                                  | 2,510                                  | 2,467                                  | 3,500                                 | 3,500                                 | 2,000                                   | (1,500)                           | (42.9%)                          |
| 001.2600.572.5401     | Bks/Publications/Subscrip/Memb Dues    | 160                                    | 160                                    | 160                                    | 160                                   | 160                                   | 160                                     | -                                 | 0.0%                             |
|                       | <b>OPERATING EXPENSES</b>              | <b>18,056</b>                          | <b>21,163</b>                          | <b>22,425</b>                          | <b>24,603</b>                         | <b>24,603</b>                         | <b>23,958</b>                           | <b>(645)</b>                      | <b>(2.6%)</b>                    |
|                       | <b>TOTAL RECREATION CENTER</b>         | <b>18,056</b>                          | <b>21,163</b>                          | <b>24,053</b>                          | <b>26,334</b>                         | <b>26,334</b>                         | <b>25,642</b>                           | <b>(692)</b>                      | <b>(2.6%)</b>                    |
| <b>TENNIS CENTER</b>  | <b>Expenditures</b>                    |  |  |  |                                       |                                       |   |                                   |                                  |
| 001.2700.572.1201     | Wages / Regular                        | 180,359                                | 179,866                                | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.1206     | Wages / Holiday                        | 3,681                                  | 3,353                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.1210     | Wages / Supplemental - Lessons-Clinics | 116,460                                | 117,401                                | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.2101     | Fica Taxes                             | 19,132                                 | 21,986                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.2201     | Pension                                | 68,132                                 | 25,574                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.2203     | Town Contrib Salary Savings / 401-K    | 3,575                                  | 3,968                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.2204     | Town Contrib Def Comp / Icma 401-A     | -                                      | 14,446                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.2301     | Insurance / Medical                    | 16,508                                 | 17,610                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.2302     | Insurance / Disability                 | -                                      | 376                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.2304     | Insurance / Life                       | 232                                    | 237                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.2401     | Workers Compensation                   | 3,199                                  | 3,414                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
|                       | <b>PERSONNEL SERVICES</b>              | <b>411,278</b>                         | <b>388,231</b>                         | -                                      | -                                     | -                                     | -                                       | -                                 | <b>0.0%</b>                      |
| 001.2700.572.4101     | Communications                         | 1,015                                  | 1,004                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4201     | Postage And Freight                    | 218                                    | 25                                     | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4301     | Electricity                            | 2,971                                  | 3,592                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4302     | Water                                  | 10,892                                 | 12,580                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4305     | Gas                                    | 336                                    | 335                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4601     | R/M Buildings                          | 4,352                                  | 4,071                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4602     | R/M Grounds                            | 7,395                                  | 6,113                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4605     | R/M Other Equipment                    | -                                      | 514                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4701     | Printing & Forms                       | 148                                    | 830                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4901     | Licenses and Taxes                     | 588                                    | 784                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4902     | Miscellaneous                          | 104                                    | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4910     | Visa/Mastercard Fees                   | 9,897                                  | 16,189                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4920     | Costs / Vending Machines               | 2,513                                  | 1,760                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4921     | Costs / Merchandise                    | 80,958                                 | 112,401                                | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4922     | Costs / Special Events                 | 2,670                                  | 9,403                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.4923     | Costs / Promotion                      | 2,152                                  | 1,916                                  | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.5101     | Office Supplies                        | 524                                    | 299                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.5202     | Cleaning And Sanitation Supplies       | -                                      | 29                                     | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.5208     | Misc Operating Supplies                | 185                                    | 381                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.5210     | Small Tools And Minor Equipment        | 4,659                                  | 577                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.2700.572.5401     | Bks/Publications/Subscrip/Memb Dues    | 498                                    | 510                                    | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
|                       | <b>OPERATING EXPENSES</b>              | <b>132,075</b>                         | <b>173,313</b>                         | -                                      | -                                     | -                                     | -                                       | -                                 | <b>0.0%</b>                      |
|                       | <b>TOTAL TENNIS CENTER</b>             | <b>543,353</b>                         | <b>561,544</b>                         | -                                      | -                                     | -                                     | -                                       | -                                 | <b>0.0%</b>                      |

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

| <u>Account Number</u>   | <u>Description</u>                                  | <u>Actual<br/>Amount<br/>Year 2013</u> | <u>Actual<br/>Amount<br/>Year 2014</u> | <u>Actual<br/>Amount<br/>Year 2015</u> | <u>Adopted<br/>Budget<br/>2015-16</u> | <u>Amended<br/>Budget<br/>2015-16</u> | <u>Recommend<br/>Budget<br/>2016-17</u> | <u>Budget<br/>Variance<br/>\$</u> | <u>Budget<br/>Variance<br/>%</u> |
|-------------------------|---|--|--|--|---------------------------------------|---------------------------------------|---|-----------------------------------|----------------------------------|
| <b>GENERAL SERVICES</b> |   |  |  |  |                                       |                                       |   |                                   |                                  |
| 001.3000.513.1201       | Wages / Regular                                     | -                                      | -                                      | -                                      | 34,000                                | 34,000                                | 12,002                                  | (21,998)                          | (64.7%)                          |
| 001.3000.513.2101       | Fica Taxes  | -                                      | -                                      | -                                      | -                                     | -                                     | 918                                     | 918                               | 100.0%                           |
| 001.3000.513.2201       | Pension   | (2,888)                                | -                                      | 644                                    | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.3000.513.2301       | Insurance / Medical                                 | -                                      | -                                      | -                                      | -                                     | -                                     | 2,404                                   | 2,404                             | 100.0%                           |
| 001.3000.513.2302       | Insurance / Disability                              | -                                      | -                                      | -                                      | -                                     | -                                     | 73                                      | 73                                | 100.0%                           |
| 001.3000.513.2303       | Wellness  | 1,529                                  | 1,296                                  | 946                                    | 3,000                                 | 3,000                                 | 3,000                                   | -                                 | 0.0%                             |
| 001.3000.513.2304       | Insurance / Life                                    | -                                      | -                                      | -                                      | -                                     | -                                     | 58                                      | 58                                | 100.0%                           |
| 001.3000.513.2401       | Workers Compensation                                | -                                      | -                                      | -                                      | -                                     | -                                     | 23                                      | 23                                | 100.0%                           |
| 001.3000.513.2501       | Unemployment  | 15,025                                 | 9,169                                  | 202                                    | 10,000                                | 10,000                                | 5,000                                   | (5,000)                           | (50.0%)                          |
| 001.3000.513.2906       | Contingencies                                       | -                                      | -                                      | -                                      | 207,294                               | 207,294                               | -                                       | (207,294)                         | (100.0%)                         |
|                         | <b>PERSONNEL SERVICES</b>                           | <b>13,666</b>                          | <b>10,465</b>                          | <b>1,792</b>                           | <b>254,294</b>                        | <b>254,294</b>                        | <b>23,478</b>                           | <b>(230,816)</b>                  | <b>(90.8%)</b>                   |
| 001.3000.512.5401       | Bks/Publications/Subscrip/Membersh                  | -                                      | -                                      | -                                      | -                                     | -                                     | 1,600                                   | 1,600                             | 100.0%                           |
| 001.3000.513.3104       | Prof Service / Fin & Adm                            | 29,686                                 | 9,705                                  | 21,958                                 | 45,000                                | 45,000                                | 50,000                                  | 5,000                             | 11.1%                            |
| 001.3000.513.3115       | Prof Service / Investment Expense                   | -                                      | 1,124                                  | 591                                    | 1,900                                 | 1,900                                 | 600                                     | (1,300)                           | (68.4%)                          |
| 001.3000.513.3201       | Accounting And Auditing                             | 21,813                                 | 16,375                                 | 17,700                                 | 23,950                                | 23,950                                | 24,750                                  | 800                               | 3.3%                             |
| 001.3000.513.4001       | Travel / Conference / Training                      | -                                      | -                                      | -                                      | -                                     | -                                     | 1,500                                   | 1,500                             | 100.0%                           |
| 001.3000.513.4402       | Rental / Equipment                                  | 2,820                                  | 3,880                                  | 4,468                                  | 6,000                                 | 6,000                                 | 4,468                                   | (1,532)                           | (25.5%)                          |
| 001.3000.513.4605       | R/M Other Equipment                                 | 2,677                                  | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.3000.513.4902       | Miscellaneous                                       | 44,241                                 | 2,439                                  | 2,518                                  | 2,700                                 | 2,700                                 | 2,718                                   | 18                                | 0.7%                             |
| 001.3000.513.5101       | Office Supplies                                     | 2,937                                  | 1,079                                  | 1,801                                  | 1,075                                 | 1,075                                 | 1,801                                   | 726                               | 67.5%                            |
| 001.3000.513.5401       | Bks/Publications/Subscrip/Membersh                  | 12,500                                 | 7,500                                  | 7,500                                  | 7,600                                 | 7,600                                 | 8,520                                   | 920                               | 12.1%                            |
| 001.3000.519.3104       | Prof Services / Other                               | 153,466                                | 25,066                                 | 3,189                                  | 39,000                                | 39,000                                | 39,000                                  | -                                 | 0.0%                             |
| 001.3000.519.3116       | Prof Svcs / Underground Wiring-GMD                  | -                                      | 5,925                                  | 185,521                                | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.3000.519.3118       | Prof Svcs / Underground Wiring-NH                   | -                                      | -                                      | -                                      | -                                     | 225,000                               | -                                       | -                                 | 0.0%                             |
| 001.3000.519.4101       | Communications                                      | 1,931                                  | 30                                     | 33                                     | 200                                   | 200                                   | 33                                      | (167)                             | (83.5%)                          |
| 001.3000.519.4104       | Television Media                                    | 13,108                                 | 13,566                                 | 19,722                                 | 14,000                                | 14,000                                | 15,000                                  | 1,000                             | 7.1%                             |
| 001.3000.519.4502       | Insurance / Property                                | 103,601                                | 107,860                                | 89,094                                 | 82,000                                | 82,000                                | 89,094                                  | 7,094                             | 8.7%                             |
| 001.3000.519.4503       | Insurance / Other                                   | 112,064                                | 120,019                                | 118,285                                | 96,000                                | 96,000                                | 105,585                                 | 9,585                             | 10.0%                            |
| 001.3000.519.4702       | Duplication Costs                                   | 4,660                                  | 5,951                                  | 16,375                                 | 6,951                                 | 6,951                                 | 16,375                                  | 9,424                             | 135.6%                           |
| 001.3000.519.4902       | Miscellaneous                                       | 2,921                                  | 2,421                                  | 1,606                                  | 2,500                                 | 2,500                                 | 2,500                                   | -                                 | 0.0%                             |
| 001.3000.519.4910       | Credit Card Fees                                    | -                                      | 2,829                                  | 4,153                                  | 4,200                                 | 4,200                                 | 4,153                                   | (47)                              | (1.1%)                           |
| 001.3000.519.5208       | Misc Operating Supplies / Vend Mach                 | 1,127                                  | 542                                    | 677                                    | 900                                   | 900                                   | 677                                     | (223)                             | (24.8%)                          |
| 001.3000.534.4304       | Solid Waste Recycling                               | 3,156                                  | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
|                         | <b>OPERATING EXPENSES</b>                           | <b>512,708</b>                         | <b>326,311</b>                         | <b>495,191</b>                         | <b>333,976</b>                        | <b>558,976</b>                        | <b>368,374</b>                          | <b>34,398</b>                     | <b>10.3%</b>                     |
| 001.3000.575.8202       | Sarasota Bay Estuary Program                        | 15,000                                 | 15,000                                 | 15,000                                 | 15,000                                | 15,000                                | 15,000                                  | -                                 | 0.0%                             |
| 001.3000.579.8204       | Economic Development Council                        | 7,987                                  | 7,985                                  | 7,988                                  | 9,500                                 | 9,500                                 | 8,818                                   | (682)                             | (7.2%)                           |
|                         | <b>GRANTS AND AIDS</b>                              | <b>22,987</b>                          | <b>22,985</b>                          | <b>22,988</b>                          | <b>24,500</b>                         | <b>24,500</b>                         | <b>23,818</b>                           | <b>(682)</b>                      | <b>(2.8%)</b>                    |
|                         | <b>TOTAL GENERAL SERVICES</b>                       | <b>549,361</b>                         | <b>359,761</b>                         | <b>519,971</b>                         | <b>612,770</b>                        | <b>837,770</b>                        | <b>415,670</b>                          | <b>(197,100)</b>                  | <b>(32.2%)</b>                   |
| 001.3000.519.9901       | Contingencies                                       | -                                      | -                                      | -                                      | 250,000                               | 182,564                               | 250,000                                 | -                                 | 0.0%                             |
| 001.3000.525.3110       | Prof Services / Red Tide Clean Up                   | -                                      | -                                      | -                                      | 50,000                                | 50,000                                | 50,000                                  | -                                 | 0.0%                             |
|                         | <b>TOTAL CONTINGENCIES</b>                          | <b>-</b>                               | <b>-</b>                               | <b>-</b>                               | <b>300,000</b>                        | <b>232,564</b>                        | <b>300,000</b>                          | <b>-</b>                          | <b>0.0%</b>                      |
|                         | <b>GENERAL FUND GRAND TOTAL PERSONNEL/OPERATING</b> | <b>15,171,691</b>                      | <b>14,199,589</b>                      | <b>15,392,211</b>                      | <b>15,517,248</b>                     | <b>15,737,873</b>                     | <b>15,348,573</b>                       | <b>(168,675)</b>                  | <b>(1.1%)</b>                    |

| <u>Account Number</u>                   | <u>Description</u>             | <u>Actual<br/>Amount<br/>Year 2013</u> | <u>Actual<br/>Amount<br/>Year 2014</u> | <u>Actual<br/>Amount<br/>Year 2015</u> | <u>Adopted<br/>Budget<br/>2015-16</u> | <u>Amended<br/>Budget<br/>2015-16</u> | <u>Recommend<br/>Budget<br/>2016-17</u> | <u>Budget<br/>Variance<br/>\$</u> | <u>Budget<br/>Variance<br/>%</u> |
|---|--------------------------------|--|--|--|---------------------------------------|---------------------------------------|---|-----------------------------------|----------------------------------|
| <b><u>CAPITAL OUTLAY -</u></b>          |                                |  |  |  |                                       |                                       |   |                                   |                                  |
| 001.1500.519.6403                       | IT - Other Equipment           | -                                      | 6,399                                  | -                                      | 25,000                                | 25,000                                | 32,500                                  | 7,500                             | 30.0%                            |
| 001.1500.519.6409                       | IT - Computer Software         | -                                      | -                                      | -                                      | 21,000                                | 21,000                                | 29,500                                  | 8,500                             | 40.5%                            |
| 001.1700.519.6403                       | HVAC - Replacement             | -                                      | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.1900.521.6202                       | Police - Exterior Painting     | -                                      | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.1900.521.6401                       | Police - Patrol Cars / SUV     | 32,211                                 | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.1900.521.6403                       | Police Other Equipment         | 6,247                                  | -                                      | 15,837                                 | 118,610                               | 118,610                               | 57,000                                  | (61,610)                          | (51.9%)                          |
| 001.1900.521.6409                       | Police Software                | -                                      | -                                      | -                                      | -                                     | -                                     | 75,000                                  | 75,000                            | 100.0%                           |
| 001.1900.521.6410                       | Police Water Craft             | -                                      | 32,123                                 | -                                      | 92,000                                | 92,000                                | 78,000                                  | (14,000)                          | (15.2%)                          |
| 001.2000.522.6202                       | Fire Impr to Bldgs             | -                                      | -                                      | -                                      | 115,000                               | 115,000                               | -                                       | (115,000)                         | (100.0%)                         |
| 001.2000.522.6403                       | Fire - Other Equipment         | 68,635                                 | 54,496                                 | -                                      | 102,179                               | 106,554                               | 97,000                                  | (5,179)                           | (5.1%)                           |
| 001.2000.522.6401                       | Fire - Fire Engine/Ambulance   | 699,919                                | -                                      | 69,805                                 | -                                     | -                                     | 40,000                                  | 40,000                            | 100.0%                           |
| 001.2000.522.6409                       | Fire - Software                | -                                      | -                                      | -                                      | 100,000                               | 100,000                               | -                                       | (100,000)                         | (100.0%)                         |
| 001.2000.522.6410                       | Fire - Boats / Fire Pump       | 15,837                                 | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.3000.519.6409                       | Financial Software             | -                                      | -                                      | 14,536                                 | 150,000                               | 150,000                               | -                                       | (150,000)                         | (100.0%)                         |
| 001.2700.572.6301                       | Tennis Courts                  | 30,000                                 | -                                      | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.3000.519.6402                       | Office Furniture-Town Hall     | -                                      | -                                      | -                                      | -                                     | -                                     | 5,000                                   | 5,000                             | 100.0%                           |
| 001.3200.541.6401                       | Streets - Automotive Equipment | 28,671                                 | 29,824                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
| 001.3200.541.6403                       | Streets - Other Equipment      | 8,664                                  | 84,622                                 | -                                      | -                                     | -                                     | -                                       | -                                 | 0.0%                             |
|   | <b>TOTAL CAPITAL OUTLAY</b>    | <b>890,184</b>                         | <b>207,464</b>                         | <b>100,178</b>                         | <b>723,789</b>                        | <b>728,164</b>                        | <b>414,000</b>                          | <b>(309,789)</b>                  | <b>(42.8%)</b>                   |
| <b><u>EXPENDITURES</u></b>              |                                | <b><u>16,061,875</u></b>               | <b><u>14,407,053</u></b>               | <b><u>15,492,389</u></b>               | <b><u>16,241,037</u></b>              | <b><u>16,466,037</u></b>              | <b><u>15,762,573</u></b>                | <b><u>(478,464)</u></b>           | <b><u>(2.9%)</u></b>             |
| <b>TOTAL FUND REVENUES</b>              |                                |  |  |  | 13,763,297                            | 13,763,297                            | 14,037,761                              | 274,464                           |                                  |
| <b>TRANSFERS IN</b>                     |                                |  |  |  | 1,855,500                             | 1,855,500                             | 1,950,500                               | 95,000                            |                                  |
| <b><u>GRAND TOTAL FUND REVENUES</u></b> |                                |  |  |  | <b><u>15,618,797</u></b>              | <b><u>15,618,797</u></b>              | <b><u>15,988,261</u></b>                | <b><u>369,464</u></b>             |                                  |
| Addition or Subtraction to Fund Balance |                                |  |  |  | (622,240)                             | (847,240)                             | 225,688                                 |                                   |                                  |
|   |                                |  |  |  |                                       |                                       | -                                       |                                   |                                  |
|   |                                |  |  |  |                                       |                                       | 5,320,832                               |                                   |                                  |
|   |                                |  |  |  |                                       |                                       | 5,546,520                               |                                   |                                  |
|   |                                |  |  |  |                                       |                                       | 132                                     | 42,051                            | COST PER DAY                     |
|   |                                |  |  |  |                                       |                                       |   |                                   |                                  |

**ENTERPRISE FUNDS**

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

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

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

**CAPITAL PROJECTS FUNDS**

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

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

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

**SPECIAL REVENUE FUNDS**

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

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

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

**DEBT SERVICE FUNDS**

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

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

OTHER FUNDS

SPECIAL REVENUE FUNDS

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

OTHER FUNDS

CAPITAL PROJECT FUNDS

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

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

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

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

| <u>Account Number</u>                         | <u>Description</u>                   | <u>Actual<br/>Amount<br/>Year 2015</u> | <u>Adopted<br/>Budget<br/>2015-16</u> | <u>Amended<br/>Budget<br/>2015-16</u> | <u>Capital<br/>Expended<br/>2015-16</u> | <u>Estimated<br/>PO/Capital<br/>Carryover to<br/>2017</u> | <u>Recommend<br/>Budget<br/>2016-17</u> | <u>Recommend<br/>Budget (incl<br/>Capital<br/>Carryover)</u> |
|---|--------------------------------------|--|---------------------------------------|---------------------------------------|---|---|---|--|
| <b><u>POLICE TRAINING FUND-110</u></b>        |                                      |  |                                       |                                       |   |   |   |  |
| <b><u>REVENUES</u></b>                        |                                      |  |                                       |                                       |   |   |   |  |
| 110.6200.351.3001                             | Fines / Police Education / Sarasota  | 515                                    | 660                                   | 660                                   | -                                       |   | 500                                     | 500  |
| 110.6200.351.3002                             | Fines / Police Education / Manatee   | 150                                    | 115                                   | 115                                   | -                                       | -   | 150                                     | 150  |
|   | <b>Fines</b>                         | <b>665</b>                             | <b>775</b>                            | <b>775</b>                            | <b>-</b>                                | <b>-</b>  | <b>650</b>                              | <b>650</b>   |
| 110.6200.361.1000                             | Interest On Investment               | 289                                    | 220                                   | 220                                   |   |   | 300                                     | 300  |
| 110.6200.361.1001                             | Gain (Loss) On Sale Of Investments   | 237                                    | -                                     | -                                     | -                                       | -   | -                                       | -  |
|   | <b>Interest &amp; Miscellaneous</b>  | <b>526</b>                             | <b>220</b>                            | <b>220</b>                            | <b>-</b>                                | <b>-</b>  | <b>300</b>                              | <b>300</b>   |
| <b><u>GRAND TOTAL REVENUES</u></b>            |                                      | <b><u>1,191</u></b>                    | <b><u>995</u></b>                     | <b><u>995</u></b>                     | <b><u>-</u></b>                         | <b><u>-</u></b>   | <b><u>950</u></b>                       | <b><u>950</u></b>  |
| <b><u>EXPENDITURES</u></b>                    |                                      |  |                                       |                                       |   |   |   |  |
| 110.6200.513.3115                             | Prof Services / Investment Expense   | 41                                     | 45                                    | 45                                    | -                                       | -   | 100                                     | 100  |
| 110.6200.521.4001                             | Travel/Conf/Training                 | 14,543                                 | 15,000                                | 15,000                                | 4,142                                   | -   | 15,000                                  | 15,000   |
|   | <b>Miscellaneous &amp; Transfers</b> | <b>14,584</b>                          | <b>15,045</b>                         | <b>15,045</b>                         | <b>4,142</b>                            | <b>-</b>  | <b>15,100</b>                           | <b>15,100</b>  |
| <b><u>GRAND TOTAL FUND EXPENDITURES</u></b>   |                                      | <b><u>14,584</u></b>                   | <b><u>15,045</u></b>                  | <b><u>15,045</u></b>                  | <b><u>4,142</u></b>                     | <b><u>-</u></b>   | <b><u>15,100</u></b>                    | <b><u>15,100</u></b>   |
| <b><u>FUND REVENUES OVER EXPENDITURES</u></b> |                                      | <b><u>(13,393)</u></b>                 | <b><u>(14,050)</u></b>                | <b><u>(14,050)</u></b>                |   |   | <b><u>(14,150)</u></b>                  | <b><u>(14,150)</u></b>                                       |
| <b><u>BEGINNING BALANCE</u></b>               |                                      |  |                                       | <b><u>50,955</u></b>                  |   |   | <b><u>36,905</u></b>                    | <b><u>36,905</u></b>   |
| <b><u>PROJECTED ENDING FUND BALANCE</u></b>   |                                      |  |                                       | <b><u>36,905</u></b>                  |   |   | <b><u>22,755</u></b>                    | <b><u>22,755</u></b>   |
| <b><u>LAW ENFORCEMENT TRUST FUND-111</u></b>  |                                      |  |                                       |                                       |   |   |   |  |
| <b><u>REVENUES</u></b>                        |                                      |  |                                       |                                       |   |   |   |  |
| 111.6400.351.2001                             | Confiscations And Forfeitures        | -                                      | -                                     | -                                     | -                                       |   | -                                       | -  |
| 111.6400.361.1000                             | Interest On Investment               | 950                                    | 660                                   | 660                                   | -                                       |   | 1,000                                   | 1,000  |
| 111.6400.361.1001                             | Gain (Loss) On Sale Of Investments   | 719                                    | -                                     | -                                     | -                                       |   | -                                       | -  |
|   | <b>Interest &amp; Miscellaneous</b>  | <b>1,669</b>                           | <b>660</b>                            | <b>660</b>                            | <b>-</b>                                | <b>-</b>  | <b>1,000</b>                            | <b>1,000</b>   |
| <b><u>GRAND TOTAL REVENUES</u></b>            |                                      | <b><u>1,669</u></b>                    | <b><u>660</u></b>                     | <b><u>660</u></b>                     | <b><u>-</u></b>                         | <b><u>-</u></b>   | <b><u>1,000</u></b>                     | <b><u>1,000</u></b>  |
| <b><u>EXPENDITURES</u></b>                    |                                      |  |                                       |                                       |   |   |   |  |
| 111.6400.513.3115                             | Prof Services / Investment Expense   | 130                                    | 120                                   | 120                                   | 106                                     |   | 385                                     | 385  |
| 111.6400.521.3104                             | Prof Service / Other                 | -                                      | -                                     | -                                     | -                                       |   | -                                       | -  |
| 111.6400.521.4001                             | Travel/Conf/Training                 | -                                      | -                                     | -                                     | -                                       |   | -                                       | -  |
|   | <b>Miscellaneous &amp; Transfers</b> | <b>130</b>                             | <b>120</b>                            | <b>120</b>                            | <b>106</b>                              | <b>-</b>  | <b>385</b>                              | <b>385</b>   |
| 111.6400.521.6401                             | Automotive Equipment                 | -                                      | -                                     | -                                     | -                                       |   | -                                       | -  |
| 111.6400.521.6403                             | Other Equipment                      | -                                      | 50,000                                | 50,000                                | -                                       |   | -                                       | -  |
|   | <b>TOTAL CAPITAL OUTLAY</b>          | <b>-</b>                               | <b>50,000</b>                         | <b>50,000</b>                         | <b>-</b>                                | <b>-</b>  | <b>-</b>                                | <b>-</b>   |
| <b><u>GRAND TOTAL FUND EXPENDITURES</u></b>   |                                      | <b><u>130</u></b>                      | <b><u>50,120</u></b>                  | <b><u>50,120</u></b>                  | <b><u>106</u></b>                       | <b><u>-</u></b>   | <b><u>385</u></b>                       | <b><u>385</u></b>  |
| <b><u>FUND REVENUES OVER EXPENDITURES</u></b> |                                      | <b><u>1,539</u></b>                    | <b><u>(49,460)</u></b>                | <b><u>(49,460)</u></b>                |   |   | <b><u>615</u></b>                       | <b><u>615</u></b>  |
| <b><u>BEGINNING BALANCE</u></b>               |                                      |  |                                       | <b><u>180,864</u></b>                 |   |   | <b><u>131,404</u></b>                   | <b><u>131,404</u></b>  |
| <b><u>PROJECTED ENDING FUND BALANCE</u></b>   |                                      |  |                                       | <b><u>131,404</u></b>                 |   |   | <b><u>132,019</u></b>                   | <b><u>132,019</u></b>  |

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

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

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

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

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

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

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

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

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

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

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

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

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

| <u>Account Number</u>                                       | <u>Description</u>                   | <u>Actual<br/>Amount<br/>Year 2015</u> | <u>Adopted<br/>Budget<br/>2015-16</u> | <u>Amended<br/>Budget<br/>2015-16</u> | <u>Capital<br/>Expended<br/>2015-16</u> | <u>Estimated<br/>PO/Capital<br/>Carryover to<br/>2017</u> | <u>Recommend<br/>Budget<br/>2016-17</u> | <u>Recommend<br/>Budget (incl<br/>Capital<br/>Carryover)</u> |
|---|--------------------------------------|--|---------------------------------------|---------------------------------------|---|---|---|--|
| <b><u>UTILITY CAPITAL FUND-404</u></b>                      |                                      |  |                                       |                                       |   |   |   |  |
| <b><u>REVENUES</u></b>                                      |                                      |  |                                       |                                       |   |   |   |  |
| 404.5101.381.0401   | IF Transfer/Utility Fund             | 8,000,000                              | -                                     | -                                     | -                                       | -   | 3,000,000                               | 3,000,000  |
| 404.5101.384.0001   | Bond Proceeds                        | -                                      | 13,000,000                            | 13,000,000                            | -                                       | -   | -                                       | -  |
| 404.5101.343.6503   | Interest Income                      | 13,003                                 | -                                     | -                                     | -                                       | -   | 31,000                                  | 31,000   |
| 404.5101.343.9005   | Gain (Loss) On Sale Of Investments   | 14,876                                 | -                                     | -                                     | -                                       | -   | -                                       | -  |
| <b><u>GRAND TOTAL REVENUES AND TRANSFERS</u></b>            |                                      | <b><u>8,027,879</u></b>                | <b><u>13,000,000</u></b>              | <b><u>13,000,000</u></b>              | <b><u>-</u></b>                         | <b><u>-</u></b>   | <b><u>3,031,000</u></b>                 | <b><u>3,031,000</u></b>                                      |
| <b><u>CAPITAL OUTLAY - ALL UTILITY FUND</u></b>             |                                      |  |                                       |                                       |   |   |   |  |
| 404.5201.536.6327   | Water Main Inspection                | -                                      | 60,000                                | 60,000                                | -                                       | 60,000  | -                                       | 60,000   |
| 404.5201.536.6329   | Lb Pass Subaqueous Replacement       | 1,141,486                              | 345,809                               | 334,174                               | 4,173                                   | 330,001   | -                                       | 330,001  |
| 404.5201.536.6330   | Emerald Harbor Utility Upgrades      | -                                      | -                                     | -                                     | -                                       | -   | 1,416,000                               | 1,416,000  |
| 404.5201.536.6401   | Automotive Equipment - Water         | 82,678                                 | 52,322                                | 52,322                                | 30,507                                  | -   | -                                       | -  |
| 404.5201.536.6403   | Other Equipment - Water              | -                                      | 250,000                               | 250,000                               | -                                       | 250,000   | -                                       | 250,000  |
| 404.5201.536.6404   | Meters Installed                     | 5,323                                  | 33,799                                | 33,799                                | 36,433                                  | -   | 15,000                                  | 15,000   |
| 404.5301.536.6355   | Wetwell And Manhole Repair           | 145,000                                | 320,000                               | 175,000                               | 127,125                                 | 47,875  | 125,000                                 | 172,875  |
| 404.5301.536.6356   | Rehabilitation Of Sewer Lines I&I    | 31,916                                 | 1,168,376                             | 1,168,376                             | 105,376                                 | 389,938   | 600,000                                 | 989,938  |
| 404.5301.536.6360   | Ww Collection Subaqueous Rehab       | 327,290                                | 20,108,596                            | 20,011,896                            | 394,087                                 | 230,000   | -                                       | 230,000  |
| 404.5301.536.6361   | Force Main Replacement               | -                                      | -                                     | -                                     | -                                       | -   | -                                       | -  |
| 404.5301.536.6364   | Scada System Replacement             | 135,693                                | 262,795                               | 214,307                               | 161,603                                 | 52,704  | 50,000                                  | 102,704  |
| 404.5301.536.6366   | Rehab Minor Lift Stations            | 52,433                                 | 447,567                               | 447,567                               | 13,151                                  | 434,416   | 250,000                                 | 684,416  |
| 404.5301.536.6367   | Rehab Intermediate Lift Stations     | -                                      | -                                     | -                                     | -                                       | -   | 300,000                                 | 300,000  |
| 404.5301.536.6372   | Lift Station E Rehabilitation        | 701,959                                | 35,346                                | 11,052                                | -                                       | -   | -                                       | -  |
| 404.5301.536.6373   | Wastewater Collection Rehab          | 100,477                                | 108,099                               | 93,590                                | 42,984                                  | 50,606  | -                                       | 50,606   |
| 404.5301.536.6374   | Lift Station 9C Rehabilitation       | 179,810                                | 127,098                               | 127,098                               | -                                       | -   | -                                       | -  |
| 404.5301.536.6375   | Lift Station 8F Rehabilitation       | 255,051                                | 51,737                                | 51,737                                | -                                       | -   | -                                       | -  |
| 404.5301.536.6376   | Lift Station 9D Rehabilitation       | -                                      | 300,000                               | 300,000                               | -                                       | 300,000   | -                                       | 300,000  |
| 404.5301.536.6377   | Lift Station 8D Rehabilitation       | -                                      | 300,000                               | 300,000                               | -                                       | 300,000   | -                                       | 300,000  |
| 404.5301.536.6378   | Gmd Gravity Crossing Replacement     | -                                      | 300,000                               | 300,000                               | -                                       | 300,000   | 15,000                                  | 315,000  |
| 404.5301.536.6401   | Automotive Equipment - Sewer         | -                                      | -                                     | -                                     | -                                       | -   | 50,000                                  | 50,000   |
| 404.5301.536.6402   | Lift Station Pumps                   | 75,561                                 | 115,901                               | 115,901                               | 113,246                                 | 2,655   | 105,000                                 | 107,655  |
| 404.5301.536.6405   | Portable Generator                   | -                                      | -                                     | -                                     | -                                       | -   | 35,000                                  | 35,000   |
| 404.5401.536.6409   | Computer Software                    | 8,283                                  | 193,862                               | 191,717                               | 16,083                                  | 175,634   | 59,000                                  | 234,634  |
| <b><u>TOTAL CAPITAL OUTLAY</u></b>                          |                                      | <b><u>3,242,960</u></b>                | <b><u>24,581,307</u></b>              | <b><u>24,238,536</u></b>              | <b><u>1,044,769</u></b>                 | <b><u>2,923,828</u></b>                                   | <b><u>3,020,000</u></b>                 | <b><u>5,943,828</u></b>                                      |
| 404.5401.536.3115   | Prof Services / Investment Expense   | 1,739                                  | -                                     | -                                     | 1,710                                   | -   | 1,800                                   | 1,800  |
| 404.5401.536.5901   | Depreciation Expense                 | 13,979                                 | -                                     | -                                     | -                                       | -   | 13,979                                  | 13,979   |
| 404.5401.536.9910   | <b><u>COMMISSION CONTINGENCY</u></b> | <b><u>-</u></b>                        | <b><u>200,000</u></b>                 | <b><u>200,000</u></b>                 | <b><u>-</u></b>                         | <b><u>-</u></b>   | <b><u>200,000</u></b>                   | <b><u>200,000</u></b>  |
| <b><u>GRAND TOTAL UTILITY CAPITAL FUND EXPENDITURES</u></b> |                                      | <b><u>3,258,678</u></b>                | <b><u>24,781,307</u></b>              | <b><u>24,438,536</u></b>              | <b><u>1,046,479</u></b>                 | <b><u>2,923,828</u></b>                                   | <b><u>3,235,779</u></b>                 | <b><u>6,159,607</u></b>                                      |
| <b><u>FUND REVENUES OVER EXPENDITURES</u></b>               |                                      |  | <b><u>(11,781,307)</u></b>            | <b><u>(11,438,536)</u></b>            | <b><u>(1,046,479)</u></b>               |   | <b><u>(204,779)</u></b>                 | <b><u>(3,128,607)</u></b>                                    |
| <b><u>BEGINNING BALANCE</u></b>                             |                                      |  |                                       | <b><u>4,680,855</u></b>               | <b><u>4,680,855</u></b>                 |   | <b><u>727,891</u></b>                   | <b><u>3,651,720</u></b>                                      |
| <b><u>PROJECTED ENDING FUND BALANCE</u></b>                 |                                      |  |                                       | <b><u>(6,757,681)</u></b>             | <b><u>3,634,376</u></b>                 |   | <b><u>523,112</u></b>                   | <b><u>523,112</u></b>  |

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

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



**End of Agenda Item**