

THE TOWN OF HILLSBORO BEACH



**Fiscal Year 2013
Adopted Budget**

TOWN OF HILLSBORO BEACH

Public Officials

Dan Dodge

Mayor

Claire Schubert

Vice Mayor

Richard Maggiore

Commissioner

Jim Lambert

Commissioner

Javier Garcia

Commissioner

Administrative Staff

Jean-Marie Mark, Town Clerk

Irene C. George, Deputy Town Clerk

Tom Nagy, Police Chief

Mike George, Water Plant Superintendent

D.J. Doody, Town Attorney

Severn Trent, Financial Services

Table of Contents

	<u>Page #</u>
Public Officials	i
Administrative Staff	i
Millage Rate Calculation	
Comparison of Taxable Value	1
Comparison of Millage Rate Options	1
Impact of Adopted Millage Rate	2
Budget Summary by Fund	
General Fund	3
Water Fund	4
Budgeted Revenues and Expenditures by Fund	
General Fund	
Revenues	5-6
Expenditures	
Town Commission	7
Town Administration	8
Maintenance	9
Police	10
Non Departmental	11
Water Fund	12-13
Budget Comparison	
General Fund	14-15
Water Fund	16

Millage Rate Calculation

Comparison of Taxable Value - (FY2012 vs FY2013)

Description	Gross Taxable Value	Difference	% Change (incr / decr)
FY12 Certified Taxable Value	954,377,265	-	-
FY12 Adjusted Taxable Value	953,618,376	(758,889)	-0.08%
FY13 Certified Taxable Value	965,403,159	11,784,783	1.24%

Comparison of Millage Rate Options

Description	Gross Taxable Value	Millage Rate	Gross Tax Revenue (1)	Revenue Incr (Decr)	% Change from Prior Year Rate	% Over Roll Back Rate
Prior Year Millage Rate	965,403,159	3.3900	3,272,717	37,378	0.00%	1.37%
Roll Back Millage Rate	965,403,159	3.3442	3,228,502	(6,837)	-1.35%	n/a
Majority Vote Maximum Millage Rate Allowed (2)	965,403,159	3.5537	3,430,753	195,414	4.83%	6.26%
FY2013 Preliminary Millage Rate	965,403,159	3.8000	3,668,532	433,193	12.09%	13.63%
Adopted Millage Rate (3)	965,403,159	3.3900	3,272,717	37,378	0.00%	1.37%

Notes

- (1) Gross Tax Revenue does not include discounts taken by property owners for early payment.
- (2) Any millage rate less than or equal to 3.5537 would require a majority vote of the Commission.
- (3) The adopted millage rate (3.39) required a majority vote of the Commission.

Impact of Adopted Millage Rate

AVERAGE PROPERTY TAX INCREASE (DECREASE) FOR HOMES ASSESSED AT \$250,000, \$500,000 AND \$1,000,000									
	Adopted 2010/2011			Adopted 2011/2012			Adopted 2012/2013		
	Appraised Value Of Home	\$231,500	\$463,000	\$926,000	\$228,491	\$456,981	\$913,962	\$231,324	\$462,648
% Change	-7.40%	-7.40%	-7.40%	-1.30%	-1.30%	-1.30%	1.24%	1.24%	1.24%
Less: Homestead Exemption	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Divided By \$1,000	\$182	\$413	\$876	\$178	\$407	\$864	\$181	\$413	\$875
Multiplied By Millage Rate	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39
Calculated Property Tax	\$615	\$1,400	\$2,970	\$605	\$1,380	\$2,929	\$615	\$1,399	\$2,967
Incr (Decr) Of Property Tax	\$23	\$68	\$158	-\$10	-\$20	-\$41	\$10	\$19	\$38
	3.9%	5.1%	5.6%	-1.7%	-1.5%	-1.4%	1.6%	1.4%	1.3%

Budget Summary - Fiscal Year 2012 / 2013

GENERAL FUND

Description	FY 2011 Actual	FY 2012 Budget	Actuals		Variance Bud vs. Proj Fav/(unfav)	FY 2013 Budget	% Budget Change
			Thru July 2012	FY 2012 Projected			
Revenues							
Property Taxes	\$ 3,222,191	\$ 3,235,339	\$ 3,136,813	\$ 3,184,313	\$ (51,026)	\$ 3,212,262	-0.7%
Other Locally Levied Taxes	314,526	307,000	230,080	282,851	(24,149)	305,000	-0.7%
Special Assessments	-	704,802	696,667	704,802	-	750,523	6.5%
License & Permits	84,481	63,000	136,764	165,277	102,277	129,000	104.8%
Intergovernmental Revenues	218,753	232,848	1,977,176	2,018,559	1,785,711	375,240	61.2%
Fines & Forfeitures	20,846	15,000	15,408	18,340	3,340	25,000	66.7%
Miscellaneous	49,900	36,890	27,873	32,212	(4,678)	34,500	-6.5%
Non-Operating	6,096,567	275,000	229,167	275,000	-	275,000	0.0%
Total Revenues	10,007,264	4,869,879	6,449,948	6,681,353	1,811,474	5,106,525	4.9%
Expenditures							
Total Commission	17,464	20,949	14,253	16,622	4,327	21,449	2.4%
Total Administrative	432,686	490,078	336,477	392,111	97,967	502,156	2.5%
Total Police	2,154,356	2,196,042	1,769,947	2,138,863	57,179	2,339,749	6.5%
Total Maintenance	87,059	93,193	66,082	80,926	12,267	93,202	0.0%
Total Fire	826,742	805,505	493,783	592,540	212,965	637,774	-20.8%
Total Building and Engineer	37,905	19,600	20,909	26,657	(7,057)	28,100	43.4%
Total Trash	306,472	260,500	249,315	291,320	(30,820)	285,300	9.5%
Total Beaches	6,021,613	911,962	1,060,416	1,141,416	(229,454)	1,125,577	23.4%
Total Transportation	68,412	67,800	54,896	65,875	1,925	67,800	0.0%
Total Human Services	4,250	4,250	4,418	4,418	(168)	5,418	27.5%
Total Expenditures	9,956,959	4,869,879	4,070,496	4,750,747	119,132	5,106,525	4.9%
Revenues over (under)							
Expenditures	\$ 50,305	\$ -	\$ 2,379,452	\$ 1,930,606	\$ 1,930,606	\$ -	

Budget Summary - Fiscal Year 2012 / 2013

WATER FUND

Description	FY 2011 Actual	FY 2012 Budget	Actuals		Variance Bud vs. Proj Fav/(unfav)	FY 2013 Budget	% Budget Change
			Thru July 2012	FY 2012 Projected			
Revenues							
Water Revenue	\$ 1,092,676	\$ 1,107,733	\$ 997,941	\$ 1,198,093	\$ 90,360	\$ 1,205,399	8.8%
Miscellaneous	56,962	55,142	54,346	55,896	754	57,989	5.2%
Proceeds from Loan	-	4,836,000	-	-	(4,836,000)	1,500,000	n/a
Total Revenues	1,149,638	5,998,875	1,052,287	1,253,989	(4,744,886)	2,763,388	-53.9%
Expenses							
Total Personal Services	293,772	321,527	249,236	303,624	17,903	370,633	15.3%
Total Operating Expenses	240,836	234,950	171,686	210,579	24,371	260,995	11.1%
Total Non Operating Expenses	324,143	5,442,398	331,703	475,186	4,967,212	2,131,760	-60.8%
Total Expenses	858,751	5,998,875	752,625	989,389	5,009,486	2,763,388	-53.9%
Revenues over (under)							
Expenses	\$ 290,887	\$ -	\$ 299,662	\$ 264,599	\$ 264,599	\$ -	

General Fund - FY2012/13 Revenues

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	% Budget Change
			Thru July 2012	Projected FY 2012	Bud vs. Proj Fav/(unfav)		
Locally Levied Taxes							
Tax Receipts - Current Year	\$ 3,197,152	\$ 3,235,339	\$ 3,133,453	\$ 3,178,453	\$ (56,886)	\$ 3,207,262	-0.9%
Tax Receipts - Delinquent	25,039	-	3,360	5,860	5,860	5,000	n/a
Local Opt Gas Tax	42,489	40,000	24,409	30,755	(9,245)	40,000	0.0%
FPL Franchise	237,383	235,000	176,335	216,892	(18,108)	230,000	-2.1%
Local Communications Tax	34,654	32,000	29,336	35,203	3,203	35,000	9.4%
Subtotal	3,536,717	3,542,339	3,366,893	3,467,164	(75,175)	3,517,262	-0.7%
Non-Ad Valorem Assessments							
Special Assessments	-	704,802	696,667	704,802	-	750,523	6.5%
Subtotal	-	704,802	696,667	704,802	-	750,523	6.5%
License & Permits							
Permits	59,231	35,000	122,564	147,077	112,077	105,000	200.0%
Variances & Development	5,250	3,000	4,200	4,200	1,200	4,000	33.3%
Miscellaneous Plan Review	20,000	25,000	10,000	14,000	(11,000)	20,000	-20.0%
Subtotal	84,481	63,000	136,764	165,277	102,277	129,000	104.8%
Intergovernmental Revenues							
Occupational Licenses	2,398	1,000	428	514	(486)	1,000	0.0%
FEMA Grants	-	-	1,579,478	1,579,478	1,579,478	160,000	0.0%
FL Dept Envir Protection	17,994	35,000	-	-	(35,000)	-	-100.0%
FDLE - JAG Grant	1,000	-	1,000	1,000	1,000	-	0.0%
State Revenue Sharing	39,832	35,000	28,447	34,122	(878)	35,000	0.0%
Alcoholic Beverage License	636	640	636	636	(4)	640	0.0%
Half-Cent Sales Tax	117,094	110,000	86,559	103,871	(6,129)	104,000	-5.5%
Recycling Revenue	-	-	6,555	7,866	7,866	5,000	0.0%
County Transportation Grant	25,183	25,000	18,609	30,609	5,609	25,000	0.0%
Other Grants - Recycling	-	-	12,670	12,670	12,670	18,000	0.0%
Marine Law Enforcement Grant	14,616	26,208	12,726	17,726	(8,482)	26,600	1.5%
Intelocal Agreement	-	-	230,068	230,068	230,068	-	0.0%
Subtotal	218,753	232,848	1,977,176	2,018,559	1,785,711	375,240	61.2%
Fines & Forfeitures							
Fines	19,346	15,000	14,658	17,590	2,590	24,000	60.0%
Seizures and Forfeitures	1,500	-	750	750	750	1,000	0.0%
Subtotal	20,846	15,000	15,408	18,340	3,340	25,000	66.7%
Miscellaneous							
Miscellaneous	11,033	11,890	10,693	12,832	942	12,000	0.9%
Lien Search Fee	10,072	5,000	8,730	9,730	4,730	9,500	90.0%

General Fund - FY2012/13 Revenues

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	% Budget Change
			Thru July 2012	Projected FY 2012	Bud vs. Proj Fav/(unfav)		
Miscellaneous (continued)							
Interest	7,052	10,000	4,834	6,034	(3,966)	7,500	-25.0%
Interest - Tax Collector	80	-	491	491	491	500	0.0%
Net Inc/Dec in Invest. Value	8,697	-	-	-	-	-	0.0%
Sale of Surplus Equipment	12,966	10,000	3,125	3,125	(6,875)	5,000	-50.0%
Subtotal	49,900	36,890	27,873	32,212	(4,678)	34,500	-6.5%
Non-Operating Revenues							
Loan Proceeds - Beach Loan	5,896,567	-	-	-	-	-	0.0%
Transfers/Contribution	200,000	275,000	229,167	275,000	-	275,000	0.0%
Subtotal	6,096,567	275,000	229,167	275,000	-	275,000	0.0%
Total Revenues	\$ 10,007,264	\$ 4,869,879	\$ 6,449,948	\$ 6,681,353	\$ 1,811,474	\$ 5,106,525	4.9%

General Fund - Town Commission

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	%
			Thru July 2012	Projected FY 2011	Bud vs. Proj Fav/(unfav)		Budget Change
Personal Services							
Mayor/Commission Stipend	\$ 10,713	\$ 11,100	\$ 7,750	\$ 9,300	\$ 1,800	\$ 11,100	0.0%
FICA	820	849	593	712	137	849	0.0%
Total Personal Services	11,533	11,949	8,343	10,012	1,937	11,949	0.0%
Operating Expenses							
Legal Advertising	92	3,500	3,127	3,627	(127)	3,500	0.0%
Election Fees	3,871	4,000	533	533	3,467	4,000	0.0%
Mayor/Commission Expense	1,968	1,500	2,250	2,450	(950)	2,000	33.3%
Total Operating Expenses	5,931	9,000	5,910	6,610	2,390	9,500	5.6%
Total Commission	\$ 17,464	\$ 20,949	\$ 14,253	\$ 16,622	\$ 4,327	\$ 21,449	2.4%

General Fund - Town Administration

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	%
			Thru July 2012	Projected FY 2012	Bud vs. Proj Fav/(unfav)		Budget Change
Personal Services							
Salaries	\$ 191,215	\$ 136,510	\$ 122,308	\$ 143,940	\$ (7,430)	\$ 149,822	9.8%
Sick Leave	4,319	4,000	3,636	3,636	364	3,746	-6.4%
Social Security / FICA	14,887	10,749	9,558	11,213	(464)	11,748	9.3%
Florida Retirement System	17,142	6,703	5,849	6,911	(208)	7,502	11.9%
Health and Life Insurance	20,538	13,513	11,460	13,766	(253)	13,532	0.1%
Workers' Comp Insurance	778	341	235	235	106	271	-20.5%
Unemployment Tax	-	12,500	2,862	3,137	9,363	3,000	-76.0%
Total Personal Services	248,879	184,316	155,908	182,838	1,478	189,621	2.9%
Operating Expenses							
Town Attorney	75,601	50,000	35,879	43,055	6,945	50,000	0.0%
Consulting Services	3,500	3,000	-	-	3,000	1,000	-66.7%
Audit Fees	18,175	14,000	11,319	11,319	2,681	11,319	-19.2%
Accounting/Financial Services	-	75,900	63,250	75,900	-	75,900	0.0%
Telephone Service	3,041	3,360	2,686	3,223	137	3,500	4.2%
Postage	1,759	5,000	2,364	2,837	2,163	2,000	-60.0%
Water	3,707	4,000	2,187	2,624	1,376	3,500	-12.5%
Electricity	5,590	6,000	3,773	4,528	1,472	5,000	-16.7%
Sewer	5,246	4,500	4,146	4,975	(475)	5,000	11.1%
Rental/Leases	4,994	7,312	1,731	2,075	5,237	2,064	-71.8%
Liability and Property Insurance	14,799	12,100	15,679	18,823	2,243	21,126	74.6%
Office Equipment Repairs	115	1,000	-	-	1,000	1,000	0.0%
Printing and Stationery	1,510	6,000	4,856	5,827	173	6,000	0.0%
Advertising	2,023	5,000	3,029	3,635	1,365	5,000	0.0%
Miscellaneous	667	1,000	221	265	735	1,000	0.0%
Bank Fees	2,880	1,500	3,274	3,929	(2,429)	1,500	0.0%
Internet Service	2,390	2,009	1,988	2,386	(377)	2,386	18.8%
Contingency	23,723	95,031	12,871	15,445	79,586	98,239	3.4%
Office Supplies	3,009	4,300	3,289	3,947	353	4,500	4.7%
Computer Expense	5,411	3,250	6,797	3,250	-	3,250	0.0%
Subscriptions and Memberships	1,835	1,000	1,230	1,230	(230)	1,750	75.0%
Conference & Seminars	-	500	-	-	500	500	0.0%
Coding Ordinances	-	-	-	-	-	4,000	0.0%
Office Equipment	3,832	-	-	-	-	3,000	0.0%
Total Operating Expenses	183,807	305,762	180,569	209,273	105,455	312,535	2.2%
Total Administrative	\$ 432,686	\$ 490,078	\$ 336,477	\$ 392,111	\$ 106,933	\$ 502,156	2.5%

General Fund - Maintenance

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	%
			Thru July 2012	Projected FY 2012	Bud vs. Proj Fav/(unfav)		Budget Change
Personal Services							
Salaries	\$ 36,740	\$ 37,294	\$ 31,258	\$ 37,510	\$ (216)	\$ 39,212	5.1%
Sick Leave	-	500	214	214	286	1,544	208.9%
Social Security / FICA	2,802	2,891	2,386	2,864	27	3,118	7.9%
Florida Retirement System	3,289	1,856	1,506	1,813	43	1,981	6.7%
Health and Life Insurance	20,330	20,345	16,384	19,660	685	20,962	3.0%
Workers' Comp Insurance	1,457	1,387	956	956	431	1,063	-23.4%
Total Personal Services	64,618	64,273	52,704	63,017	1,256	67,881	5.6%
Operating Expenses							
Pest Control - Bldg/Gnds	688	800	754	754	46	800	0.0%
Liab and Prop Insurance	3,852	1,320	1,124	1,124	196	1,221	-7.5%
R&M - Equipment	292	3,000	328	2,100	900	3,000	0.0%
R&M - Grounds	555	2,800	1,245	2,500	300	2,800	0.0%
Town Hall Maint/Repairs	12,991	7,500	3,072	3,686	3,814	7,500	0.0%
Generator Maint Contract	1,700	2,000	1,910	1,910	90	2,000	0.0%
R&M - Bocce Court	-	10,000	2,951	3,541	6,459	5,000	-50.0%
Operating Supplies-General	2,363	1,500	1,994	2,294	(794)	3,000	100.0%
Total Operating Expenses	22,441	28,920	13,378	17,910	11,010	25,321	-12.4%
Total Maintenance	\$ 87,059	\$ 93,193	\$ 66,082	\$ 80,926	\$ 12,267	\$ 93,202	0.0%

General Fund - Police

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	%
			Thru July 2012	Projected FY 2012	Bud vs. Proj Fav/(unfav)		Budget Change
Personal Services							
Salaries	\$ 1,146,566	\$ 1,221,133	\$ 987,741	\$ 1,224,611	\$ (3,478)	\$ 1,318,464	8.0%
Paid Holidays	41,112	48,111	42,096	47,096	1,015	51,123	6.3%
Overtime	25,371	30,000	19,748	23,698	6,302	15,000	-50.0%
Sick Leave	46,197	46,197	38,781	38,781	7,416	32,845	-28.9%
Incentive	11,542	10,140	10,799	12,959	(2,819)	13,902	37.1%
Social Security / FICA	100,441	103,702	83,998	102,968	734	109,497	5.6%
Florida Retirement System	228,249	184,623	122,569	147,083	37,540	175,662	-4.9%
Health and Life Insurance	275,250	264,894	218,610	262,332	2,562	281,300	6.2%
Workers' Comp Insurance	33,618	45,683	31,481	31,481	14,202	35,254	-22.8%
Unemployment	-	3,500	-	-	3,500	2,500	-28.6%
Total Personal Services	1,908,346	1,957,983	1,555,823	1,891,009	66,974	2,035,547	4.0%
Operating Expenses							
Contracts-Other Services	23,932	23,150	19,670	23,670	(520)	20,000	-13.6%
Telephone Service	3,639	3,900	3,079	3,695	205	3,900	0.0%
Mobile Phones	2,920	3,500	2,768	3,322	178	3,500	0.0%
Postage	394	500	121	145	355	500	0.0%
Electricity	13,062	13,800	8,275	9,930	3,870	13,800	0.0%
Liability and Property Insurance	18,140	13,200	14,974	18,558	(5,358)	26,025	97.2%
Building Repairs & Maintenance	5,237	3,000	1,835	2,202	798	3,000	0.0%
Radio Maintenance	132	3,000	3,073	3,688	(688)	3,000	0.0%
Auto Repairs and Maint	18,779	13,000	18,960	20,960	(7,960)	20,000	53.8%
Printing and Binding	943	2,500	1,445	1,734	766	2,500	0.0%
Miscellaneous Services	421	1,000	-	400	600	500	-50.0%
Internet Service	1,841	2,009	2,867	3,363	(1,354)	2,978	48.2%
Physical Examinations	895	1,000	20	120	880	1,000	0.0%
Office Supplies	3,865	4,000	3,012	3,614	386	4,000	0.0%
Operating Supplies	5,798	10,000	4,890	5,868	4,132	10,000	0.0%
Fuel & Oil	46,041	40,000	39,566	47,479	(7,479)	54,000	35.0%
Uniform Supplies	12,244	12,000	9,217	11,060	940	12,000	0.0%
Investigation Division	450	2,000	1,243	1,492	508	2,000	0.0%
Subscriptions and Memberships	1,346	2,000	2,264	2,717	(717)	2,000	0.0%
Education & Training	20,507	33,000	25,885	31,062	1,938	25,000	-24.2%
Total Operating Expenses	180,586	186,559	163,164	195,079	(8,520)	209,703	12.4%
Non Operating Expenses							
Police Equipment	-	-	-	-	-	13,000	0.0%
Police Cars	53,196	46,000	47,047	47,047	(1,047)	46,000	0.0%
Office Equipment	4,873	3,000	1,185	3,000	-	3,000	0.0%
Radios and Accessories	-	-	-	-	-	20,000	0.0%
Weapons & Specialty Gear	-	-	-	-	-	9,000	0.0%
Police Car Equipment	7,355	2,500	2,728	2,728	(228)	3,500	40.0%
Total Non Operating Expenses	65,424	51,500	50,960	52,775	(1,275)	94,500	83.5%
Total Police	\$ 2,154,356	\$ 2,196,042	\$ 1,769,947	\$ 2,138,863	\$ 57,179	\$ 2,339,749	6.5%

General Fund - Non Departmental

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	%
			Thru July 2012	Projected FY 2012	Bud vs. Proj Fav/(unfav)		Budget Change
Fire Expenses							
Fire Service Agreement	\$ 826,742	\$ 805,505	\$ 493,783	\$ 592,540	\$ 212,965	\$ 637,774	-20.8%
Total Fire Expenses	826,742	805,505	493,783	592,540	212,965	637,774	-20.8%
Building and Engineering Expenses							
Engineering	36,655	16,000	19,214	23,057	(7,057)	25,000	56.3%
Printing and Binding	185	600	120	600	-	600	0.0%
Legal Advertising	1,065	1,500	1,137	1,500	-	1,500	0.0%
Miscellaneous	-	1,500	438	1,500	-	1,000	-33.3%
Total Building and Engineer	37,905	19,600	20,909	26,657	(7,057)	28,100	43.4%
Trash Collection Expenses							
Contract Services	306,175	260,000	248,835	290,565	(30,565)	284,800	9.5%
Miscellaneous	297	500	480	755	(255)	500	0.0%
Total Trash	306,472	260,500	249,315	291,320	(30,820)	285,300	9.5%
Beach Expenses							
Engineering	278,753	205,000	346,815	421,815	(216,815)	346,715	69.1%
Beach Renourishment	5,685,235	-	-	-	-	57,900	0.0%
Operating Supplies	11,130	5,000	12,183	12,183	(7,183)	10,000	100.0%
Buoys	17,495	6,000	-	6,000	-	15,000	150.0%
Principal Payments	-	482,368	482,368	482,368	-	482,368	0.0%
Interest Payments	-	213,594	213,594	213,594	-	213,594	0.0%
Property Appraiser	-	-	5,456	5,456	(5,456)	-	0.0%
Bond Expense	29,000	-	-	-	-	-	0.0%
Total Beaches	6,021,613	911,962	1,060,416	1,141,416	(229,454)	1,125,577	23.4%
Transportation Expenses							
Salaries & Other Benefits	5,189	-	-	-	-	-	0.0%
Contractual Services	62,057	67,800	54,896	65,875	1,925	67,800	0.0%
Liability & Property Insurance	534	-	-	-	-	-	0.0%
Gas & Oil	632	-	-	-	-	-	0.0%
Total Transportation	68,412	67,800	54,896	65,875	1,925	67,800	0.0%
Human Services Expenses							
Various Agency Contributions	4,250	4,250	4,418	4,418	(168)	5,418	27.5%
Total Human Services	4,250	4,250	4,418	4,418	(168)	5,418	27.5%
Total Non Departmental	\$ 7,265,394	\$ 2,069,617	\$ 1,883,737	\$ 2,122,226	\$ (52,609)	\$ 2,149,969	3.9%

Water Fund - Revenues & Expenses

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	% Budget Change
			Thru July 2012	Projected FY 2012	Bud vs. Proj Fav/(unfav)		
REVENUES							
Interest	\$ 2,454	\$ 2,000	\$ 2,550	\$ 3,100	\$ 1,100	\$ 3,000	50.0%
Base - Water Revenues	463,548	462,000	387,534	465,036	3,036	465,012	0.7%
Usage - Water Revenues	629,128	645,733	610,407	733,057	87,324	740,387	14.7%
Net Incr (Decr) In FMV-Invest	2,973	-	-	-	-	-	0.0%
Miscellaneous Revenues	1,167	1,000	653	653	(347)	1,000	0.0%
Sprint Spectrum	44,368	46,142	46,143	46,143	1	47,989	4.0%
Hillsboro Inlet	6,000	6,000	5,000	6,000	-	6,000	0.0%
Proceeds from Loan	-	4,836,000	-	-	(4,836,000)	1,500,000	-69.0%
Total Revenues	1,149,638	5,998,875	1,052,287	1,253,989	(4,744,886)	2,763,388	-53.9%
EXPENSES							
Personal Services							
Salaries	203,694	236,527	188,926	232,926	3,601	277,301	17.2%
Overtime	8,105	8,278	9,355	11,226	(2,948)	10,616	28.2%
Sick Leave	13,317	4,000	3,196	3,196	804	3,591	-10.2%
Social Security / FICA	15,430	19,034	15,206	18,715	319	22,300	17.2%
Pension Benefits	19,433	12,020	9,261	10,983	1,037	14,510	20.7%
Health and Life Insurance	25,096	31,442	16,245	19,531	11,911	33,830	7.6%
Workers' Comp Insurance	8,697	10,226	7,047	7,047	3,179	8,485	-17.0%
Total Personal Services	293,772	321,527	249,236	303,624	17,903	370,633	15.3%
Operating Expenses							
Town Attorney	3,399	-	5,920	7,104	(7,104)	5,000	0.0%
Audit Fees	9,800	9,500	7,681	7,681	1,819	7,681	-19.1%
Telephone Service	2,509	3,000	2,362	2,862	138	4,000	33.3%
Postage	21	50	8	8	42	50	0.0%
Electricity	49,913	55,000	34,741	43,741	11,259	60,000	9.1%
Liability and Property Insurance	29,042	28,600	30,019	32,217	(3,617)	41,164	43.9%
Maint - Distribution System	1,046	10,000	1,979	2,375	7,625	10,000	0.0%
Maint - Bldgs / Grounds	5,964	5,000	8,908	10,690	(5,690)	5,000	0.0%
Maint - Stationary Equipment	11,997	10,000	7,813	9,376	624	10,000	0.0%
Maint - Moveable Equipment	3,525	6,000	3,922	4,706	1,294	6,000	0.0%
Maint - Sand/Backwash Pond	31,818	-	-	-	-	-	0.0%
Tools and Equipment	1,648	3,000	853	2,500	500	3,000	0.0%
Advertising	2,510	200	-	200	-	200	0.0%
Bank Fees	389	750	38	38	712	50	-93.3%
Permits and Licenses	2,914	10,000	4,075	7,075	2,925	10,000	0.0%
Office Supplies	468	750	1,052	1,262	(512)	750	0.0%
Computer Expense	3,946	3,000	3,296	3,955	(955)	3,000	0.0%

Water Fund - Revenues & Expenses

Description	FY 2011 Actual	FY 2012 Budget	Actuals	Total	Variance	FY 2013 Budget	%
			Thru July 2012	Projected FY 2012	Bud vs. Proj Fav/(unfav)		Budget Change
Operating Expenses (continued)							
Operating Supplies	856	500	586	703	(203)	500	0.0%
Uniform Supplies	2,880	4,000	2,233	2,680	1,320	4,000	0.0%
Fuel and Oil	9,489	10,000	4,032	6,838	3,162	10,000	0.0%
Sand Change	6,919	10,000	5,440	8,215	1,785	10,000	0.0%
Cleaning	53	-	-	-	-	-	0.0%
Chemicals - Water Treat	48,705	55,000	40,255	48,306	6,694	60,000	9.1%
Chemicals - Lab Test/Supp	10,482	10,000	6,206	7,447	2,553	10,000	0.0%
Subscriptions and Memberships	543	600	267	600	-	600	0.0%
Total Operating Expenses	240,836	234,950	171,686	210,579	24,371	260,995	11.1%
Non Operating Expenses							
Renewal & Replacement	42,539	100,000	89,553	114,628	(14,628)	100,000	0.0%
Depreciation	50,211	42,000	-	60,000	(18,000)	-	-100.0%
Capital Outlay - Computers	-	3,000	-	3,000	-	3,000	0.0%
Capital Outlay - Vehicle	-	-	-	-	-	17,000	0.0%
Capital Outlay - Meter Readers	-	-	-	-	-	11,000	0.0%
Plant Construction	-	4,836,000	-	-	4,836,000	1,500,000	-69.0%
Reserve-Renewal & Replacement	-	116,398	-	-	116,398	140,760	20.9%
Interest Payments	-	70,000	12,983	22,558	47,442	85,000	21.4%
Bond Issue Expense	21,184	-	-	-	-	-	0.0%
Bad Debt Expense	10,209	-	-	-	-	-	0.0%
Transfers Out - General Fund	200,000	275,000	229,167	275,000	-	275,000	0.0%
Non Operating Expenses	324,143	5,442,398	331,703	475,186	4,967,212	2,131,760	-60.8%
Total Expenses	858,751	5,998,875	752,625	989,389	5,009,486	2,763,388	-53.9%
Revenues over (under) Expenses	\$ 290,887	\$ -	\$ 299,662	\$ 264,599	\$ 264,599	\$ -	

Budget Comparison - General Fund

#	Budget Item	Expenditures	Revenue
	FY2012 Budget	\$ 4,869,879	\$ 4,869,879
	<u>Increases (+)</u>		
1	Change in Special Assessment for Beach Renourishment Loan	-	45,721
2	Estimated increase in Local Communication Tax Revenue	-	3,000
3	Estimated Increase Income from Fines	-	10,000
4	Estimated Increase in Income & Expense from Licenses & Permitting Activities	8,500	66,000
5	Estimated Increase in Income from Lien Search Fees	-	4,500
6	Estimated Increase in Revenue for Recycling Rebate / Grants	-	23,000
7	Increase in Mayor/Commission Stipend Expense	-	-
8	Adjustment to Trash Collection Services Budget - (New Contract - TBD)	24,800	-
9	Increase in Agency Contribution Expense	1,168	-
10	Increase in Net Payroll for Police (Cost of Benefits / COLA & STEP Per Contract)	77,564	-
11	Increase in Beach Renourishment Costs	199,615	-
12	Increase in Net Payroll for Maintenance & Administrative Department	18,413	-
13	Police Video & Recording Equipment	13,000	-
14	New radios for new frequency (only purchasing 1/3 of radios)	20,000	-
15	Night Vision goggles-replaces old ones	9,000	-
16	Increase in Gas & Oil Expenses (Police)	14,000	-
17	Increase in Police Car Equipment Expense for new vehicles	1,000	-
18	Increase in Police Auto Repairs & Maintenance Expenses	7,000	-
19	Increase in Internet Service Expenses (includes Google Website)	1,346	-
20	Increase in Subscriptions & Memberships Expenses	750	-
21	Coding Ordinances	4,000	-
22	Increase in Office Equipment for Shelves (Administrative Department)	3,000	-
23	Projected Industry Increase of 10% for Liability & Property Insurance	21,752	-
24	Increase in Operating Supplies - (Maintenance Department)	1,500	-
25	Increase in Office Supplies Expenses (Administrative Department)	200	-
26	Projected Increase in Bouy Expenses	9,000	-
27	Increase in Operating Supplies (Beach)	5,000	-
28	Other	640	1,002
	Subtotal	441,248	153,223
	<u>Decreases (-)</u>		
29	Reduction of Florida Dept of Environmental Protection Grant Revenue	-	(35,000)
30	Projected Decrease in Half-Cent Sales Tax Income	-	(6,000)
31	Projected Decrease in FPL Franchise Revenue	-	(5,000)
32	Reduction in Interest Income	-	(2,500)

Budget Comparison - General Fund

#	Budget Item	Expenditures	Revenue
Decreases (-) continued			
33	Reduction in expected revenue from Sale of Equipment	-	(5,000)
34	Reduction in Fire Services Agreement	(167,731)	-
35	Reduction in Police Education & Training Expenses	(8,000)	-
36	Reduction in Unemployment Tax Expenses	(9,500)	-
37	Reduction in Postage Expenses (Administrative Department)	(3,000)	-
38	Reduction in Contracts-Other Services (Police Department)	(3,150)	-
39	Reduction in Consulting Services (Administrative Department)	(2,000)	-
40	Reduction in Bocce Court Expenses	(5,000)	-
41	Reduction of Audit Fees	(2,681)	-
42	Reduction in Rental/Leases Expenses (Administrative Department)	(5,248)	-
43	Increase in Contingency Expense (Administrative Department)	3,208	-
44	Other	(1,500)	-
	Subtotal	(204,602)	(53,500)
Total Budget Adjustments		236,646	99,723
Increase in Property Tax Revenue			(23,077)
FY2013 Tentative Budget		\$ 5,106,525	\$ 4,946,525

Budget Comparison - Water Fund

#	Budget Item	Expenses	Revenue
	FY2012 Budget	\$ 5,998,875	\$ 5,998,875
	<u>Increases (+)</u>		
1	Increase in Sprint Spectrum Income Per Agreement	-	1,847
2	Estimated Increase in Interest Income	-	1,000
3	Interest Payment Due on Loan	15,000	-
4	Net Payroll Increase for New Position / Cost of Benefits / Salary Increase	49,106	-
5	Allocation of Town Attorney expenses	5,000	-
6	Increase in Chemicals-Water Testing	5,000	-
7	Projected Increase in Electric Expenses	5,000	-
8	Projected Increase in Telephone Expenses	1,000	-
9	Projected Industry Increase of 10% for Liability & Property Insurance	12,564	-
10	Replace Utility Truck	17,000	-
11	New Sensus Meter Readers	11,000	-
12	Increase in Replacement Reserve & Contingency Expenses	24,362	-
	Subtotal	145,032	2,847
	<u>Decreases (-)</u>		
13	Reduction in Proceeds from Loan / Water Plant Construction	(3,336,000)	(3,336,000)
14	Reduction of Bank Fees	(700)	-
15	Reduction of Audit Fees	(1,819)	-
16	Removal of Depreciation Expense	(42,000)	-
	Subtotal	(3,380,519)	(3,336,000)
	Total Budget Adjustments	(3,235,487)	(3,333,153)
	Net Increase in Water Revenue		97,666
	FY2013 Tentative Budget	\$ 2,763,388	\$ 2,763,388