

# **THE TOWN OF HILLSBORO BEACH**



**Fiscal Year 2014**

**Adopted Budget**

(Adopted on September 18, 2013)

# **TOWN OF HILLSBORO BEACH**

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## Public Officials

**Dan Dodge**

*Mayor*

**Claire Schubert**

*Vice Mayor*

**Richard Maggiore**

*Commissioner*

**Jim Lambert**

*Commissioner*

**Javier Garcia**

*Commissioner*

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## 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

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## Millage Rate Comparison

### Comparison of Taxable Value - (FY2013 vs FY2014)

Description	Gross Taxable Value	Difference	% Change (incr / decr)
FY13 Certified Taxable Value	965,403,159	-	-
FY13 Adjusted Taxable Value	963,884,528	(1,518,631)	-0.16%
FY14 Certified Taxable Value	989,028,933	25,144,405	2.61%

### 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
<b>Roll Back Millage Rate (2)</b>	993,061,911	3.2904	3,267,571	2	-2.94%	n/a
Prior Year Millage Rate	989,028,933	3.3900	3,352,808	85,240	0.00%	3.03%
Majority Vote Maximum Millage Rate Allowed	989,028,933	3.5076	3,469,118	201,549	3.47%	6.60%
Two-thirds Vote Maximum Millage Rate Allowed	989,028,933	3.8584	3,816,069	548,501	13.82%	17.26%
Maximum Millage Rate (3)	989,028,933	3.8000	3,758,310	490,741	12.09%	15.49%
<b>Millage Rate included in Budget</b>	<b>989,028,933</b>	<b>3.3900</b>	<b>3,352,808</b>	<b>85,240</b>	<b>0.00%</b>	<b>3.03%</b>

#### Notes

(1) Gross Tax Revenue does not include discounts taken by property owners for early payment.

(2) The net new taxable value estimate (-4,082,030) is not included in the roll back millage rate calculation.

(3) The maximum millage rate that can be adopted at the final public hearing is 3.80. This millage rate would require a two-thirds vote to adopt.

## Impact of Adopted Millage Rate

AVERAGE PROPERTY TAX INCREASE (DECREASE) FOR HOMES ASSESSED AT \$250,000, \$500,000 AND \$1,000,000									
	Adopted 2011/2012			Adopted 2012/2013			Adopted 2013/2014		
	Appraised Value Of Home	\$228,491	\$456,981	\$913,962	\$231,324	\$462,648	\$925,295	\$237,358	\$474,716
% Change	-1.30%	-1.30%	-1.30%	1.24%	1.24%	1.24%	2.61%	2.61%	2.61%
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	\$178	\$407	\$864	\$181	\$413	\$875	\$187	\$425	\$899
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	\$605	\$1,380	\$2,929	\$615	\$1,399	\$2,967	\$635	\$1,440	\$3,049
Incr (Decr) Of Property Tax	-\$10	-\$20	-\$41	\$10	\$19	\$38	\$20	\$41	\$82
	<b>-1.7%</b>	<b>-1.5%</b>	<b>-1.4%</b>	<b>1.6%</b>	<b>1.4%</b>	<b>1.3%</b>	<b>3.3%</b>	<b>2.9%</b>	<b>5.8%</b>

## Budget Overview - Fiscal Year 2013 / 2014

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### OVERVIEW

Overall, the FY2014 budgets for both the General Fund and Water Fund are lower than the current year's budgets by approximately 21% or \$1.6 million. Below is a top level overview for each of the funds. A more detailed review of the modifications made to the budgets is included on the next page of this report.

#### General Fund

The budget for the General fund is 2.7% lower than the current year's budget or approximately **\$138 thousand**. This decrease is mainly due to the new trash collection contracts as well as fewer beach projects included in the plan for next year. These reductions were offset by increases in the FRS contribution percentages as well as increases for the fire services contract (10.7% increase), health care (19% increase), and the property/general liability insurance premiums (15.5% increase).

#### Water Fund

The budget for the Water Fund is lower than the current year by approximately 54.7% or \$1.5 million. This reduction is inflated by the amount budgeted last year for the new water plant construction. Without the water plant, the decrease from year to year would only be approximately .8% or **\$10 thousand**. Similar to the General Fund, increases were included in the budget for FRS, health care and property/general liability insurance as well as some moderate increases required to operate the new plant. Finally, as a contingency for the possible retirement of the plant manager, the staffing plan for the Water Fund includes an additional position expected to start in the second half of the fiscal year.

### BUDGET CHANGES / ASSUMPTIONS

The following charts highlight the top level changes made to the budget and their impact on Fiscal Year 2014.

- Increased FRS contribution percentages to new rates effective July 1, 2013 (shown below).

Employee Classification	Current FRS%	New FRS%
Regular	5.18%	6.95%
Special Risk	14.90%	19.06%
DROP	5.44%	12.84%

Fund	Impact on FY2013	Impact on FY2014
General Fund	16,737.00	57,123.00
Water Fund	2,480.00	9,838.00
<b>Total</b>	<b>19,217.00</b>	<b>66,961.00</b>

## Budget Overview - Fiscal Year 2013 / 2014

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### BUDGET CHANGES / ASSUMPTIONS (cont'd)

Description	Impact on F2014 Budget	
	General Fund	Water Fund
Reduced budgeted beach projects	(224,615)	-
Included rates from new trash collection contracts	(105,115)	-
Police department - net payroll reduction due to staffing changes	(35,175)	-
3% increase for all positions except police dept. (per agreement)	18,026	9,980
Increased FRS % for all positions	57,123	9,838
Increased overtime for police department	20,000	-
Increased health insurance by 19%	53,925	3,200
Reduced budget for capital purchases: (Police Department)	(43,000)	-
Reduced budget for capital purchases: (Water Department)	-	(120,000)
Increased GL/property/auto & other insurances	23,124	17,957
Fire services contract – estimated CPI increase of 10.7%	68,340	-
Increased debt service budget for water fund	-	152,611
New position for water fund	-	27,011
Change in contingency amounts	4,981	(110,736)
Increases in non departmental spending (bus / bldg. engineering)	24,660	-
All other changes	(384)	(204)
<b>Total</b>	<b>(138,110)</b>	<b>(10,343)</b>

## Budget Summary - Fiscal Year 2013 / 2014

### GENERAL FUND

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance		FY 2014 Budget	% Budget Change
				Bud vs. Proj	Fav/(unfav)		
<b>Revenues</b>							
Property Taxes	\$ 3,136,441	\$ 3,212,262	\$ 3,206,111	\$ (6,151)		\$ 3,250,518	1.2%
Other Locally Levied Taxes	282,615	305,000	281,336	(23,664)		287,290	-5.8%
Special Assessments	696,727	750,523	750,523	-		750,523	0.0%
License & Permits	149,795	129,000	99,663	(29,337)		134,000	3.9%
Intergovernmental Revenues	2,017,256	375,240	386,602	11,362		216,584	-42.3%
Fines & Forfeitures	18,081	25,000	14,397	(10,603)		16,000	-36.0%
Miscellaneous Revenues	44,962	34,500	40,146	5,646		38,500	11.6%
Non-Operating	275,000	275,000	275,000	-		275,000	0.0%
<b>Total Revenues</b>	<b>6,620,877</b>	<b>5,106,525</b>	<b>5,053,778</b>	<b>(52,747)</b>		<b>4,968,415</b>	<b>-2.7%</b>
<b>Expenditures</b>							
Total Town Commission	17,979	21,449	14,228	7,221		21,949	2.3%
Total Town Administration	401,614	502,156	582,456	(80,300)		521,559	3.9%
Total Police	2,125,426	2,339,750	2,367,850	(28,100)		2,413,579	3.2%
Total Maintenance	87,121	93,201	86,997	6,204		99,088	6.3%
Total Fire	592,540	637,774	637,774	-		706,114	10.7%
Total Building and Engineer	26,493	28,100	30,492	(2,392)		41,000	45.9%
Total Trash	308,679	285,300	213,041	72,259		180,185	-36.8%
Total Beaches	1,581,163	1,125,577	898,808	226,769		900,962	-20.0%
Total Transportation	62,057	67,800	72,665	(4,865)		79,560	17.3%
Total Human Services	4,418	5,418	3,610	1,808		4,418	-18.5%
<b>Total Expenditures</b>	<b>5,210,455</b>	<b>5,106,525</b>	<b>4,907,922</b>	<b>198,603</b>		<b>4,968,415</b>	<b>-2.7%</b>
<b>Revenues over (under)</b>							
<b>Expenditures</b>	<b>\$ 1,410,422</b>	<b>\$ -</b>	<b>\$ 145,856</b>	<b>\$ 145,856</b>	<b>\$ -</b>		

## Budget Summary - Fiscal Year 2013 / 2014

### WATER FUND

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Revenues</b>						
Water Revenue	\$ 1,170,087	\$ 1,205,399	\$ 1,181,815	\$ (23,584)	\$ 1,189,137	-1.3%
Miscellaneous	61,437	57,989	63,686	5,697	63,908	10.2%
Proceeds from Loan	-	1,500,000	-	-	-	n/a
<b>Total Revenues</b>	<b>1,231,524</b>	<b>2,763,388</b>	<b>1,245,501</b>	<b>(17,887)</b>	<b>1,253,045</b>	<b>-54.7%</b>
<b>Expenses</b>						
Total Personal Services	310,522	370,633	372,994	(2,361)	420,515	13.5%
Total Operating Expenses	210,517	260,995	251,654	9,341	281,508	7.9%
Total Non Operating Expenses	414,297	2,131,760	492,774	1,638,987	551,022	-74.2%
<b>Total Expenses</b>	<b>935,336</b>	<b>2,763,388</b>	<b>1,117,421</b>	<b>1,645,967</b>	<b>1,253,045</b>	<b>-54.7%</b>
<b>Revenues over (under)</b>						
<b>Expenses</b>	<b>\$ 296,188</b>	<b>\$ -</b>	<b>\$ 128,080</b>	<b>\$ 1,628,080</b>	<b>\$ -</b>	

## General Fund - FY2013/14 Revenues

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Locally Levied Taxes</b>						
Tax Receipts - Current Year	\$ 3,133,081	\$ 3,207,262	\$ 3,207,262	\$ -	\$ 3,352,808	4.5%
Tax Receipts - (Discounts)	-	-	-	-	(107,290)	n/a
Tax Receipts - Delinquent	3,360	5,000	(1,151)	(6,151)	5,000	0.0%
Local Opt Gas Tax	32,204	40,000	31,749	(8,251)	32,290	-19.3%
FPL Franchise	216,343	230,000	215,895	(14,105)	220,000	-4.3%
Local Communications Tax	34,068	35,000	33,692	(1,308)	35,000	0.0%
<b>Subtotal</b>	<b>3,419,056</b>	<b>3,517,262</b>	<b>3,487,447</b>	<b>(29,815)</b>	<b>3,537,808</b>	<b>0.6%</b>
<b>Non-Ad Valorem Assessments</b>						
Special Assessments	696,727	750,523	750,523	-	750,523	0.0%
<b>Subtotal</b>	<b>696,727</b>	<b>750,523</b>	<b>750,523</b>	<b>-</b>	<b>750,523</b>	<b>0.0%</b>
<b>License &amp; Permits</b>						
Permits	133,595	105,000	91,563	(13,437)	115,000	9.5%
Variances & Development	4,200	4,000	2,100	(1,900)	4,000	0.0%
Miscellaneous Plan Review	12,000	20,000	6,000	(14,000)	15,000	-25.0%
<b>Subtotal</b>	<b>149,795</b>	<b>129,000</b>	<b>99,663</b>	<b>(29,337)</b>	<b>134,000</b>	<b>3.9%</b>
<b>Intergovernmental Revenues</b>						
Occupational Licenses	1,942	1,000	494	(506)	1,000	0.0%
FEMA Grants	1,579,478	160,000	160,000	-	-	-100.0%
Other Federal Grants	-	-	1,134	1,134	-	n/a
FDLE - JAG Grant	1,000	-	-	-	1,000	n/a
State Revenue Sharing	34,840	35,000	36,066	1,066	37,780	7.9%
Alcoholic Beverage License	636	640	636	(4)	640	0.0%
Half-Cent Sales Tax	103,061	104,000	107,617	3,617	112,564	8.2%
Recycling Revenue	9,833	5,000	10,996	5,996	10,000	100.0%
County Transportation Grant	24,912	25,000	25,059	59	25,000	0.0%
Other Grants - Recycling	12,670	18,000	18,000	-	-	-100.0%
Marine Law Enforcement Grant	18,816	26,600	26,600	-	28,600	7.5%
Interlocal Agreement	230,068	-	-	-	-	n/a
<b>Subtotal</b>	<b>2,017,256</b>	<b>375,240</b>	<b>386,602</b>	<b>11,362</b>	<b>216,584</b>	<b>-42.3%</b>
<b>Fines &amp; Forfeitures</b>						
Fines	16,331	24,000	11,182	(12,818)	15,000	-37.5%
Seizures and Forfeitures	1,750	1,000	3,215	2,215	1,000	0.0%
<b>Subtotal</b>	<b>18,081</b>	<b>25,000</b>	<b>14,397</b>	<b>(10,603)</b>	<b>16,000</b>	<b>-36.0%</b>

## General Fund - FY2013/14 Revenues

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Miscellaneous Revenues</b>						
Miscellaneous	10,772	12,000	8,199	(3,801)	12,000	0.0%
Lien Search Fee	10,430	9,500	10,600	1,100	11,000	15.8%
Interest Income	6,185	7,500	5,660	(1,840)	7,500	0.0%
Interest Income - Tax Collector	531	500	687	187	500	0.0%
Net Incr (Decr) In FMV-Invest	13,919	-	-	-	-	0.0%
Sale of Surplus Equipment	3,125	5,000	15,000	10,000	7,500	50.0%
<b>Subtotal</b>	<b>44,962</b>	<b>34,500</b>	<b>40,146</b>	<b>5,646</b>	<b>38,500</b>	<b>11.6%</b>
<b>Non-Operating Revenues</b>						
Transfers/Contribution	275,000	275,000	275,000	-	275,000	0.0%
<b>Subtotal</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>275,000</b>	<b>0.0%</b>
<b>Total Revenues</b>	<b>\$ 6,620,877</b>	<b>\$ 5,106,525</b>	<b>\$ 5,053,778</b>	<b>\$ (52,747)</b>	<b>\$ 4,968,415</b>	<b>-2.7%</b>

## General Fund - Town Commission

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Personal Services</b>						
Mayor/Commission Stipend	\$ 9,300	\$ 11,100	\$ 9,300	\$ 1,800	\$ 11,100	0.0%
FICA	712	849	711	138	849	0.0%
<b>Total Personal Services</b>	<b>10,012</b>	<b>11,949</b>	<b>10,011</b>	<b>1,938</b>	<b>11,949</b>	<b>0.0%</b>
<b>Operating Expenses</b>						
Advertising	3,127	3,500	-	3,500	3,500	0.0%
Election Fees	682	4,000	1,047	2,953	4,000	0.0%
Mayor/Commission Expense	4,158	2,000	3,170	(1,170)	2,500	25.0%
<b>Total Operating Expenses</b>	<b>7,967</b>	<b>9,500</b>	<b>4,217</b>	<b>5,283</b>	<b>10,000</b>	<b>5.3%</b>
<b>Total Commission</b>	<b>\$ 17,979</b>	<b>\$ 21,449</b>	<b>\$ 14,228</b>	<b>\$ 7,221</b>	<b>\$ 21,949</b>	<b>2.3%</b>

## General Fund - Town Administration

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Personal Services</b>						
Salaries	\$ 146,341	\$ 149,822	\$ 154,521	\$ (4,699)	\$ 154,934	3.4%
Sick Leave	3,940	3,746	3,122	624	3,858	3.0%
Social Security / FICA	11,420	11,748	12,065	(317)	12,148	3.4%
Florida Retirement System	7,249	7,502	8,766	(1,264)	10,369	38.2%
Health and Life Insurance	13,899	13,532	14,299	(767)	16,238	20.0%
Workers' Comp Insurance	243	272	270	2	318	16.9%
Unemployment Compensation	3,962	3,000	5,501	(2,501)	1,221	-59.3%
<b>Total Personal Services</b>	<b>187,054</b>	<b>189,622</b>	<b>198,544</b>	<b>(8,922)</b>	<b>199,086</b>	<b>5.0%</b>
<b>Operating Expenses</b>						
Coding Ordinances	-	4,000	3,643	357	1,500	-62.5%
Town Attorney	48,063	50,000	47,879	2,121	50,000	0.0%
Consulting Services	-	1,000	-	1,000	-	-100.0%
Audit Services	11,319	11,319	13,819	(2,500)	16,919	49.5%
Accounting/Financial Services	75,900	75,900	75,900	-	75,900	0.0%
Telephone Service	3,270	3,500	3,400	100	3,500	0.0%
Postage	3,168	2,000	1,598	402	2,000	0.0%
Utility - Water	2,450	3,500	3,658	(158)	3,500	0.0%
Florida Power and Light	4,704	5,000	3,689	1,311	4,600	-8.0%
Utility - Sewer	4,913	5,000	5,122	(122)	5,000	0.0%
Rental/Leases	2,083	2,064	2,081	(17)	2,100	1.7%
Liability and Property Insurance	18,823	21,126	23,438	(2,312)	26,428	25.1%
R&M-Bridge	-	-	160,000	(160,000)	-	n/a
Office Equipment Repairs	-	1,000	190	810	500	-50.0%
Printing and Stationery	5,670	6,000	4,091	1,909	4,000	-33.3%
Advertising	7,094	5,000	3,528	1,472	5,000	0.0%
Miscellaneous	221	1,000	531	469	1,000	0.0%
Bank Fees	3,664	1,500	746	755	800	-46.7%
Internet Service	2,394	2,386	2,663	(277)	2,700	13.2%
Contingency	2,600	98,239	6,461	91,779	103,220	5.1%
Office Supplies	7,034	4,500	3,867	633	4,000	-11.1%
Computer Expense	9,385	3,250	12,860	(9,610)	5,000	53.8%
Subscriptions and Memberships	1,805	1,750	1,750	-	1,806	3.2%
Conference & Seminars	-	500	-	500	-	-100.0%
Office Equipment	-	3,000	3,000	-	3,000	0.0%
<b>Total Operating Expenses</b>	<b>214,560</b>	<b>312,534</b>	<b>383,912</b>	<b>(71,378)</b>	<b>322,473</b>	<b>3.2%</b>
<b>Total Administration</b>	<b>\$ 401,614</b>	<b>\$ 502,156</b>	<b>\$ 582,456</b>	<b>\$ (80,300)</b>	<b>\$ 521,559</b>	<b>3.9%</b>

## General Fund - Maintenance

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Personal Services</b>						
Salaries	\$ 37,791	\$ 39,212	\$ 38,166	\$ 1,046	\$ 39,399	0.5%
Sick Leave	214	1,544	221	1,323	1,591	3.1%
Social Security / FICA	2,881	3,118	2,920	198	3,136	0.6%
Florida Retirement System	1,882	1,981	2,157	(176)	2,738	38.2%
Health and Life Insurance	19,732	20,962	20,843	119	25,117	19.8%
Workers' Comp Insurance	987	1,063	1,320	(257)	1,227	15.4%
<b>Total Personal Services</b>	<b>63,487</b>	<b>67,880</b>	<b>65,626</b>	<b>2,254</b>	<b>73,208</b>	<b>7.8%</b>
<b>Operating Expenses</b>						
Pest Control - Building/Grounds	754	800	768	32	800	0.0%
Liability and Property Insurance	1,124	1,221	1,156	65	1,381	13.1%
R&M - Equipment	328	3,000	1,222	1,778	2,000	-33.3%
R&M - Grounds	6,014	2,800	2,500	300	2,500	-10.7%
Town Hall Maint/Repairs	4,229	7,500	4,730	2,771	7,500	0.0%
Generator Maint Contract	1,910	2,000	2,700	(700)	2,700	35.0%
R&M - Bocce Court	6,738	5,000	4,637	363	5,000	0.0%
Operating Supplies-General	2,537	3,000	3,658	(658)	4,000	33.3%
<b>Total Operating Expenses</b>	<b>23,634</b>	<b>25,321</b>	<b>21,371</b>	<b>3,950</b>	<b>25,881</b>	<b>2.2%</b>
<b>Total Maintenance</b>	<b>\$ 87,121</b>	<b>\$ 93,201</b>	<b>\$ 86,997</b>	<b>\$ 6,204</b>	<b>\$ 99,088</b>	<b>6.3%</b>

## General Fund - Police

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Personal Services</b>						
Salaries	\$ 1,196,552	\$ 1,318,464	\$ 1,279,923	\$ 38,541	\$ 1,300,239	-1.4%
Paid Holidays	46,834	51,123	48,720	2,403	50,009	-2.2%
Overtime	26,124	15,000	41,660	(26,660)	35,000	133.3%
Sick Leave	41,896	32,845	47,701	(14,856)	33,605	2.3%
Incentive	12,756	13,902	13,422	480	13,422	-3.5%
Social Security / FICA	101,155	109,497	108,647	850	109,569	0.1%
Florida Retirement System	153,377	175,662	189,986	(14,324)	226,290	28.8%
Health and Life Insurance	265,069	281,300	278,592	2,708	328,364	16.7%
Workers' Comp Insurance	32,501	35,254	35,065	189	40,110	13.8%
Unemployment Compensation	-	2,500	-	2,500	2,500	0.0%
<b>Total Personal Services</b>	<b>1,876,264</b>	<b>2,035,547</b>	<b>2,043,716</b>	<b>(8,169)</b>	<b>2,139,108</b>	<b>5.1%</b>
<b>Operating Expenses</b>						
Contracts-Other Services	22,562	20,000	23,132	(3,132)	20,000	0.0%
Information Technology Services	-	-	-	-	7,500	n/a
Telephone Service	3,590	3,900	3,155	746	3,300	-15.4%
Mobile Phones	3,235	3,500	3,834	(334)	3,900	11.4%
Postage	208	500	132	368	250	-50.0%
Electricity	11,375	13,800	10,248	3,552	12,000	-13.0%
Liability and Property Insurance	18,558	26,025	32,175	(6,150)	36,121	38.8%
Building Repairs & Maintenance	1,835	3,000	3,000	-	3,000	0.0%
Radio Maintenance	3,073	3,000	500	2,500	500	-83.3%
Auto Repairs and Maintenance	20,445	20,000	14,767	5,233	20,000	0.0%
Printing and Binding	1,572	2,500	2,367	133	2,500	0.0%
Miscellaneous Services	-	500	500	-	500	0.0%
Internet Service	3,377	2,978	3,301	(323)	3,401	14.2%
Physical Examinations	75	1,000	320	680	1,000	0.0%
Office Supplies	5,159	4,000	4,000	-	4,000	0.0%
Operating Supplies	5,059	10,000	8,807	1,193	10,000	0.0%
Fuel & Oil	52,530	54,000	52,377	1,623	54,000	0.0%
Uniform Supplies	10,448	12,000	11,163	837	12,000	0.0%
Investigation Division	1,243	2,000	2,000	-	2,000	0.0%
Subscriptions and Memberships	2,564	2,000	1,944	56	2,000	0.0%
Education & Training	31,294	25,000	25,308	(308)	25,000	0.0%
<b>Total Operating Expenses</b>	<b>198,202</b>	<b>209,703</b>	<b>203,029</b>	<b>6,674</b>	<b>222,972</b>	<b>6.3%</b>

## General Fund - Police

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Non Operating Expenses</b>						
Police Equipment	-	13,000	13,000	-	3,000	-76.9%
Police Cars	47,047	46,000	51,068	(5,068)	28,000	-39.1%
Office Equipment	1,185	3,000	3,000	-	-	-100.0%
Radios and Accessories	-	20,000	39,160	(19,160)	15,000	-25.0%
Police Car Equipment	2,728	3,500	8,751	(5,251)	2,500	-28.6%
Weapons & Specialty Gear	-	9,000	6,127	2,873	3,000	-66.7%
<b>Total Non Operating Expenses</b>	<b>50,960</b>	<b>94,500</b>	<b>121,106</b>	<b>(26,606)</b>	<b>51,500</b>	<b>-45.5%</b>
<b>Total Police</b>	<b>\$ 2,125,426</b>	<b>\$ 2,339,750</b>	<b>\$ 2,367,850</b>	<b>\$ (28,100)</b>	<b>\$ 2,413,579</b>	<b>3.2%</b>

## General Fund - Non Departmental

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Fire Expenses</b>						
Fire Service Agreement	\$ 592,540	\$ 637,774	\$ 637,774	\$ -	\$ 706,114	10.7%
<b>Total Fire</b>	<b>592,540</b>	<b>637,774</b>	<b>637,774</b>	<b>-</b>	<b>706,114</b>	<b>10.7%</b>
<b>Building and Engineering Expenses</b>						
Engineering	24,768	25,000	30,492	(5,492)	41,000	64.0%
Printing and Binding	150	600	-	600	-	-100.0%
Advertising	1,137	1,500	-	1,500	-	-100.0%
Miscellaneous	438	1,000	-	1,000	-	-100.0%
<b>Total Building and Engineering</b>	<b>26,493</b>	<b>28,100</b>	<b>30,492</b>	<b>(2,392)</b>	<b>41,000</b>	<b>45.9%</b>
<b>Trash Collection Expenses</b>						
Contract Services	302,989	284,800	204,641	80,159	178,685	-37.3%
Miscellaneous Equipment	5,690	500	8,400	(7,900)	1,500	200.0%
<b>Total Trash Collection</b>	<b>308,679</b>	<b>285,300</b>	<b>213,041</b>	<b>72,259</b>	<b>180,185</b>	<b>-36.8%</b>
<b>Beach Expenses</b>						
Engineering	340,686	346,715	171,367	175,348	55,000	-84.1%
Property Appraiser	5,456	-	-	-	-	0.0%
Beach Renourishment	513,103	57,900	17,830	40,070	15,000	0.0%
Beach Renourishment- Future Projects	-	-	-	-	120,000	n/a
Operating Supplies	22,866	10,000	-	10,000	-	-100.0%
Buoys	3,090	15,000	13,649	1,351	15,000	0.0%
Principal Payments	482,368	482,368	532,790	(50,422)	548,533	13.7%
Interest Payments	213,594	213,594	163,172	50,422	147,429	-31.0%
<b>Total Beach</b>	<b>1,581,163</b>	<b>1,125,577</b>	<b>898,808</b>	<b>226,769</b>	<b>900,962</b>	<b>-20.0%</b>
<b>Transportation Expenses</b>						
Contractual Services	62,057	67,800	72,665	(4,865)	79,560	17.3%
<b>Total Transportation</b>	<b>62,057</b>	<b>67,800</b>	<b>72,665</b>	<b>(4,865)</b>	<b>79,560</b>	<b>17.3%</b>
<b>Human Services Expenses</b>						
Various Agency Contributions	4,418	5,418	3,610	1,808	4,418	-18.5%
<b>Total Human Services</b>	<b>4,418</b>	<b>5,418</b>	<b>3,610</b>	<b>1,808</b>	<b>4,418</b>	<b>-18.5%</b>
<b>Non-Operating Expenses</b>						
Bad Debt Expenses	2,965	-	-	-	-	-
<b>Total Non-Operating</b>	<b>2,965</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Total Non Departmental</b>	<b>\$ 2,578,315</b>	<b>\$ 2,149,969</b>	<b>\$ 1,856,390</b>	<b>\$ 293,579</b>	<b>\$ 1,912,239</b>	<b>-11.1%</b>

## General Fund - Budget Notes (Revenues)

Account Name / Source Name	Description / Purpose	Budgeted Amount
<b>LOCALLY LEVIED TAXES</b>		
<b>Tax Receipts - Current Year</b>		
Broward County Tax Collector	Ad Valorem tax collected on property owners for current year	3,352,808
	<b>Account Total:</b>	<b>3,352,808</b>
<b>Tax Receipts - (Discounts)</b>		
Broward County Tax Collector	Discounts taken by property owners for early tax payments	(107,290)
	<b>Account Total:</b>	<b>(107,290)</b>
<b>Tax Receipts - Delinquent</b>		
Broward County Tax Collector	Delinquent Ad Valorem taxes collected from prior year	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Local Opt Gas Tax</b>		
State of FL - Dept of Financial Services	Local Option Fuel tax imposed on motor and diesel fuels	32,290
	<b>Account Total:</b>	<b>32,290</b>
<b>FPL Franchise</b>		
FPL	Electrical franchise fees received from FPL	220,000
	<b>Account Total:</b>	<b>220,000</b>
<b>Local Communications Tax</b>		
State of FL - Dept of Financial Services	Amount of taxes levied on communication services	35,000
	<b>Account Total:</b>	<b>35,000</b>
<b>NON-AD VALOREM ASSESSMENTS</b>		
<b>Special Assessments</b>		
Broward County Tax Collector	Non Ad Valorem tax collected to repay beach loan	750,523
	<b>Account Total:</b>	<b>750,523</b>
<b>LICENSE &amp; PERMITS</b>		
<b>Permits</b>		
Various Sources	Town's portion of collected permitting fees (Based on Town's fee schedule)	115,000
	<b>Account Total:</b>	<b>115,000</b>
<b>Variances &amp; Development</b>		
Various Sources	Fees associated with plan variances. (Based on Town's fee schedule)	4,000
	<b>Account Total:</b>	<b>4,000</b>
<b>Miscellaneous Plan Review</b>		
Various Sources	Fees associated with site plans. (Based on Town's fee schedule)	15,000
	<b>Account Total:</b>	<b>15,000</b>
<b>INTERGOVERNMENTAL REVENUES</b>		
<b>Occupational Licenses</b>		
Broward County Tax Collector	Annual business tax license fees	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>FDLE - JAG Grant</b>		
Florida Dept of Law Enforcement	Grant funds for police equipment	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>State Revenue Sharing</b>		
State of FL - Dept of Financial Services	Portion of revenue sharing trust fund for municipalities	37,780
	<b>Account Total:</b>	<b>37,780</b>

## General Fund - Budget Notes (Revenues)

Account Name / Source Name	Description / Purpose	Budgeted Amount
<b>INTERGOVERNMENTAL REVENUES (continued)</b>		
<b>Alcoholic Beverage License</b>		
State of FL - Dept of Financial Services	Portion of the annual state license tax levied	640
	<b>Account Total:</b>	<b>640</b>
<b>Half-Cent Sales Tax</b>		
State of FL - Dept of Financial Services	Portion of state sales tax revenue distributed to eligible municipalities	112,564
	<b>Account Total:</b>	<b>112,564</b>
<b>Recycling Revenue</b>		
Broward County	Recycling rebate on trash collections	10,000
	<b>Account Total:</b>	<b>10,000</b>
<b>County Transportation Grant</b>		
Broward County	Interlocal agreement with County for bus transportation services	25,000
	<b>Account Total:</b>	<b>25,000</b>
<b>Marine Law Enforcement Grant</b>		
Broward County	Interlocal agreement with the County for use of police boat.	28,600
	<b>Account Total:</b>	<b>28,600</b>
<b>FINES &amp; FORFEITURES</b>		
<b>Fines</b>		
Clerk of Circuit and County Courts	Funds received from traffic fines.	15,000
	<b>Account Total:</b>	<b>15,000</b>
<b>Seizures and Forfeitures</b>		
Various Sources	Funds received from seizures and forfeitures	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>MISCELLANEOUS REVENUES</b>		
<b>Miscellaneous</b>		
Various Sources	Other miscellaneous revenue not included in other categories	12,000
	<b>Account Total:</b>	<b>12,000</b>
<b>Lien Search Fee</b>		
Various Sources	Fees charged to perform property lien searches	11,000
	<b>Account Total:</b>	<b>11,000</b>
<b>Interest Income</b>		
Bank of America	Interest earned on operating and investments bank accounts	7,500
	<b>Account Total:</b>	<b>7,500</b>
<b>Interest Income - Tax Collector</b>		
Broward County Tax Collector	Interest earned on collected property taxes & non-ad valorem taxes	500
	<b>Account Total:</b>	<b>500</b>
<b>Sale of Surplus Equipment</b>		
N/A	Revenue received from sales of police vehicles	7,500
	<b>Account Total:</b>	<b>7,500</b>
<b>NON-OPERATING REVENUES</b>		
<b>Transfers/Contribution</b>		
N/A	Transfer from water fund for allocated costs	275,000
	<b>Account Total:</b>	<b>275,000</b>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>TOWN COMMISSION</b>		
<b>PERSONAL SERVICES</b>		
<b>Salaries &amp; Other Payroll Benefits</b>		
See Staffing plan for further details	Commission stipend	11,949
		<b>Account Total:</b> <u>11,949</u>
<b>OPERATING EXPENSES</b>		
<b>Advertising</b>		
Sun-Sentinel	Advertising cost for elections	3,500
		<b>Account Total:</b> <u>3,500</u>
<b>Election Fees</b>		
Election Commission Trust Fund	1% election assessment (Qualifying Fee)	4,000
		<b>Account Total:</b> <u>4,000</u>
<b>Mayor/Commission Expense</b>		
Various Vendors	Conferences, workshops, banquets / travel & mileage reimbursement	1,500
Other	Other	1,000
		<b>Account Total:</b> <u>2,500</u>
<b>TOWN ADMINISTRATION</b>		
<b>PERSONAL SERVICES</b>		
<b>Salaries &amp; Other Payroll Benefits</b>		
See Staffing plan for further details	Payroll expenses for administration staff	199,086
		<b>Account Total:</b> <u>199,086</u>
<b>OPERATING EXPENSES</b>		
<b>Coding Ordinances</b>		
N/A	Codification of ordinances	1,500
		<b>Account Total:</b> <u>1,500</u>
<b>ProfServ-Town Attorney</b>		
Goren, Cherof, Doody & Ezrol, P.A.	General legal matters as requested by the Town Commission	50,000
		<b>Account Total:</b> <u>50,000</u>
<b>Auditing Services</b>		
N/A	Allocated portion of annual audit fees (includes cost for single audit)	13,819
N/A	Arbitrage report for loan	600
N/A	GASB 45 report (required to run every other year)	2,500
		<b>Account Total:</b> <u>16,919</u>
<b>Accounting/Financial Services</b>		
Severn Trent Environmental Services	Management fees	75,900
		<b>Account Total:</b> <u>75,900</u>
<b>Communication - Telephone</b>		
AT&T	Monthly phone bill	3,500
		<b>Account Total:</b> <u>3,500</u>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>TOWN ADMINISTRATION</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Postage</b>		
Various Vendors	Mailing agendas, AP checks, miscellaneous deliveries, stamps	2,000
	<b>Account Total:</b>	<b>2,000</b>
<b>Utility - Water</b>		
Town Account	Monthly water charges	3,500
	<b>Account Total:</b>	<b>3,500</b>
<b>Florida Power and Light</b>		
FPL	Electric service for Town Hall	4,600
	<b>Account Total:</b>	<b>4,600</b>
<b>Utility - Sewer</b>		
WWS	Wastewater Services for Town Hall	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Rentals &amp; Leases</b>		
Toshiba Financial Svcs	Copier lease	2,100
	<b>Account Total:</b>	<b>2,100</b>
<b>Liability/Property Insurance</b>		
FMIT	A-3 Bonds	101
FMIT	General Liability/Property Insurance	18,014
Old Dominion	Flood	3,144
Citizens Property Insur. Corp.	Wind Policy	5,169
	<b>Account Total:</b>	<b>26,428</b>
<b>Office Equipment Repairs</b>		
Various Vendors	Repairs of office equipment	500
	<b>Account Total:</b>	<b>500</b>
<b>Printing and Stationery</b>		
Various Vendors	Copy charges, stationery, envelopes, flyers, etc.	4,000
	<b>Account Total:</b>	<b>4,000</b>
<b>Advertising</b>		
Various Vendors	Directory listing, public notices, RFP's	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Miscellaneous Services</b>		
Various Vendors	Other miscellaneous costs	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>Bank Charges</b>		
Bank of America	Monthly bank charges	800
	<b>Account Total:</b>	<b>800</b>
<b>Internet Services</b>		
Comcast	Monthly internet charges (\$167.40/mo)	2,009
Google	Google website charges	691
	<b>Account Total:</b>	<b>2,700</b>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>TOWN ADMINISTRATION</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Contingency</b>		
Various Vendors	Contingency amount for all other costs not budgeted	103,220
	<b>Account Total:</b>	<b>103,220</b>
<b>Office Supplies</b>		
Various vendors	Miscellaneous office supplies	4,000
	<b>Account Total:</b>	<b>4,000</b>
<b>Computer Expense</b>		
Business Information Systems, Inc.	Annual Recording Agreement / DCR Software	1,000
TCMR Tech, LLC	Website administration / computer repair	4,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Subscriptions and Memberships</b>		
Broward League Of Cities	Municipal dues	193
Florida League Of Cities, Inc	FLC Annual Membership dues	370
Florida League Of Mayors	Mayors Annual Membership dues	250
Broward Co. Municipal Clerks Assoc.	Annual Membership	30
LIMC	Municipal Clerks Annual Membership	170
The Miami Herald	Annual Subscription	218
FACC	Annual FACC Membership dues	75
Other	Other	500
	<b>Account Total:</b>	<b>1,806</b>
<b>Office Equipment</b>		
N/A	Office equipment / furniture	3,000
	<b>Account Total:</b>	<b>3,000</b>
<b>MAINTENANCE</b>		
<b>PERSONAL SERVICES</b>		
<b>Salaries &amp; Other Payroll Benefits</b>		
See Staffing plan for further details	Payroll expenses for maintenance staff	73,208
	<b>Account Total:</b>	<b>73,208</b>
<b>OPERATING EXPENSES</b>		
<b>Pest Control - Building/Grounds</b>		
Orkin	Pest control (invoiced once a year)	800
	<b>Account Total:</b>	<b>800</b>
<b>Liability and Property Insurance</b>		
FMIT	Allocated portion of General Liability/Property Insurance	1,351
Old Dominion	Allocated portion of flood policy	30
	<b>Account Total:</b>	<b>1,381</b>
<b>R&amp;M - Equipment</b>		
Various vendors	Miscellaneous lawn equipment repairs and maintenance	2,000
	<b>Account Total:</b>	<b>2,000</b>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>MAINTENANCE</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>R&amp;M - Grounds</b>		
Various vendors	Miscellaneous irrigation repairs, plantings and fertilizing	2,500
	<b>Account Total:</b>	<b>2,500</b>
<b>Town Hall Maint/Repairs</b>		
Various vendors	Miscellaneous repairs and maintenance to Town Hall	7,500
	<b>Account Total:</b>	<b>7,500</b>
<b>Generator Maint Contract</b>		
Megawattage LLC	Annual generator maintenance service	1,700
Megawattage LLC	Annual generator oil / filter change	1,000
	<b>Account Total:</b>	<b>2,700</b>
<b>R&amp;M - Bocce Court</b>		
Various vendors	Scheduled Bocce Court maintenance / repairs	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Operating Supplies-General</b>		
Various vendors	Miscellaneous cleaning and maintenance supplies	4,000
	<b>Account Total:</b>	<b>4,000</b>
<b>POLICE</b>		
<b>PERSONAL SERVICES</b>		
<b>Salaries &amp; Other Payroll Benefits</b>		
See Staffing plan for further details	Payroll expenses for maintenance staff	2,139,108
	<b>Account Total:</b>	<b>2,139,108</b>
<b>OPERATING EXPENSES</b>		
<b>Contracts-Other Services</b>		
Replay Systems	Myracle Voice Logging Recorder Service	2,894
Motorola Solutions, Inc.	Annual Radio Service Agreement	3,762
USA Software	Annual Support and Maintenance Agreement	3,970
NDI Technologies, Inc.	Annual Support Renewal (Gold Plan)	3,900
Master Protection, LP	Annual Maintenance for fire extinguishers	204
Various vendors	Miscellaneous biohazard cleanup, fuel repairs, etc.	5,270
	<b>Account Total:</b>	<b>20,000</b>
<b>Information Technology Services</b>		
TCMR Tech, LLC	Website administration / computer repair	7,500
	<b>Account Total:</b>	<b>7,500</b>
<b>Telephone Service</b>		
AT&T	Monthly phone bill (average \$275 per month)	3,300
	<b>Account Total:</b>	<b>3,300</b>
<b>Mobile Phones</b>		
Verizon Wireless	Verizon cell phones / modems / in car computers / LPR	3,900
	<b>Account Total:</b>	<b>3,900</b>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>POLICE</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Postage</b>		
Various vendors	Postage for miscellaneous mailings	250
	<b>Account Total:</b>	<u>250</u>
<b>Electricity</b>		
FPL	Electric service for police station	12,000
	<b>Account Total:</b>	<u>12,000</u>
<b>Liability and Property Insurance</b>		
FMIT	D-5 Chartis AD&D	619
FMIT	General Liability/Property Insurance	28,375
Old Dominion	Flood	3,543
Citizens Property Insur. Corp.	Wind Policy	3,584
	<b>Account Total:</b>	<u>36,121</u>
<b>Building Repairs &amp; Maintenance</b>		
Various vendors	Miscellaneous repairs to Police Station	3,000
	<b>Account Total:</b>	<u>3,000</u>
<b>Radio Maintenance</b>		
Motorola Solutions, Inc.	Miscellaneous radio repairs and maintenance	500
	<b>Account Total:</b>	<u>500</u>
<b>Auto Repairs and Maintenance</b>		
Various vendors	Miscellaneous repairs & maintenance of Police cars, ATV & Boat	20,000
	<b>Account Total:</b>	<u>20,000</u>
<b>Printing and Binding</b>		
Prison Rehabilitative Industries	Purchase of "No Trespassing" Signs	750
Various vendors	Miscellaneous copies, forms, business cards, etc.	1,750
	<b>Account Total:</b>	<u>2,500</u>
<b>Miscellaneous Services</b>		
Various vendors	Other miscellaneous expenses for the Police Dept	500
	<b>Account Total:</b>	<u>500</u>
<b>Internet Service</b>		
Comcast	Monthly internet charges (\$167.40/mo)	2,009
Google	Google website charges (\$116/mo)	1,392
	<b>Account Total:</b>	<u>3,401</u>
<b>Physical Examinations</b>		
Various vendors	Miscellaneous examinations for Officers	1,000
	<b>Account Total:</b>	<u>1,000</u>
<b>Office Supplies</b>		
Various vendors	Miscellaneous office supplies, batteries, camera supplies, etc	4,000
	<b>Account Total:</b>	<u>4,000</u>
<b>Operating Supplies</b>		
Various vendors	Miscellaneous operating supplies	10,000
	<b>Account Total:</b>	<u>10,000</u>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>POLICE</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Fuel &amp; Oil</b>		
Port Consolidated/Wright Express	Fuel	54,000
		<b>Account Total:</b> <u>54,000</u>
<b>Uniform Supplies</b>		
Gold Nugget Uniforms/Safety Schell Co.	Uniforms, vests, flashlights, belts, caps, etc.	12,000
		<b>Account Total:</b> <u>12,000</u>
<b>Investigation Division</b>		
Various vendors	Miscellaneous supplies	2,000
		<b>Account Total:</b> <u>2,000</u>
<b>Subscriptions and Memberships</b>		
Sun-Sentinel Subscription	Newspaper subscription	620
LexisNexis Risk Data Management	Monthly commitment balance	600
FBI National Academy Associates	Annual Florida/National dues	80
NABI	Annual NABI dues	60
Florida Police Chiefs Association	Annual Florida Police Chief's Association membership	150
Int'l Assoc. of Chief of Police	Annual IACP Dues	120
Florida Intelligence Unit	Annual membership dues	100
FBI - LEEDA	Annual membership dues	50
Various vendors	Miscellaneous memberships	220
		<b>Account Total:</b> <u>2,000</u>
<b>Education &amp; Training</b>		
Various vendors	Conferences, classes, training, etc	25,000
		<b>Account Total:</b> <u>25,000</u>
<b>NON-OPERATING EXPENSES</b>		
<b>Police Equipment</b>		
N/A	Capital equipment contingency	3,000
		<b>Account Total:</b> <u>3,000</u>
<b>Police Cars</b>		
Bartow Ford	(1) new Police vehicle	28,000
		<b>Account Total:</b> <u>28,000</u>
<b>Radios and Accessories</b>		
N/A	3 in-car computers	15,000
		<b>Account Total:</b> <u>15,000</u>
<b>Police Car Equipment</b>		
N/A	Equipment for the new police car purchase	2,500
		<b>Account Total:</b> <u>2,500</u>
<b>Weapons &amp; Specialty Gear</b>		
N/A	Replacement firearms	3,000
		<b>Account Total:</b> <u>3,000</u>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>FIRE</b>		
<b>Fire Service Agreement</b>		
City Of Deerfield Beach	Fire Contract (includes 10.7% CPI increase)	706,114
	<b>Account Total:</b>	<b>706,114</b>
<b>BUILDING AND ENGINEERING</b>		
<b>Engineering</b>		
Broward Co. Board of Co. Comm.	Monthly building code services	14,400
Redevelopment Mgmt Assoc, LLC	Monthly consulting services	26,600
	<b>Account Total:</b>	<b>41,000</b>
<b>TRASH COLLECTION</b>		
<b>Contract Services</b>		
Waste Services of Florida Inc	Monthly trash pickup, recycling, and removal charges	123,152
Sun-Bergeron	Disposal fees (Net cost - \$43.25/ton)	55,533
	<b>Account Total:</b>	<b>178,685</b>
<b>Miscellaneous Equipment</b>		
Various vendors	Miscellaneous charges for services (calibration, replacing totes)	1,500
	<b>Account Total:</b>	<b>1,500</b>
<b>BEACH</b>		
<b>Engineering</b>		
Coastal Systems International, Inc	Beach renourishment engineering	55,000
	<b>Account Total:</b>	<b>55,000</b>
<b>Beach Renourishment</b>		
Various vendors	Till beach, sand leveling, sand scarping, etc	15,000
	<b>Account Total:</b>	<b>15,000</b>
<b>Beach Renourishment- Future Projects</b>		
N/A	Reserve for future beach renourishment projects	120,000
	<b>Account Total:</b>	<b>120,000</b>
<b>Buoys</b>		
American Underwater Contractors, Inc	Annual cost to replace buoys	15,000
	<b>Account Total:</b>	<b>15,000</b>
<b>Principal Payments</b>		
Bank of America	Principal payment on loan (due on April 1st)	548,533
	<b>Account Total:</b>	<b>548,533</b>
<b>Interest Payments</b>		
Bank of America	Interest payment on loan (due on April 1st)	147,429
	<b>Account Total:</b>	<b>147,429</b>
<b>TRANSPORTATION</b>		
<b>Contractual Services</b>		
Limousines Of South Florida, Inc	Shuttle bus services (includes Saturdays)	79,560
	<b>Account Total:</b>	<b>79,560</b>

## General Fund - Budget Notes (Expenditures)

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Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>HUMAN SERVICES</b>		
<b><i>Various Agency Contributions</i></b>		
Area wide Council on Aging	Annual fair share request	4,418
<b><i>Account Total:</i></b>		<b><u>4,418</u></b>

## Water Fund - Fiscal Year 2014 Budgeted Revenues and Expenses

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance	FY 2014 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>OPERATING REVENUES</b>						
Interest	\$ 3,114	\$ 3,000	\$ 1,641	\$ (1,359)	\$ 3,000	0.0%
Base - Water Revenues	465,234	465,012	467,224	2,212	467,400	0.5%
Usage - Water Revenues	704,853	740,387	714,591	(25,796)	721,737	-2.5%
Net Incr (Decr) In FMV-Invest	4,758	-	-	-	-	0.0%
Sale of Surplus Equipment	-	-	2,100	2,100	-	0.0%
Miscellaneous Revenues	1,422	1,000	5,957	4,957	5,000	400.0%
Sprint Spectrum	46,143	47,989	47,988	(1)	49,908	4.0%
Hillsboro Inlet	6,000	6,000	6,000	-	6,000	0.0%
Loan/Note Proceeds	-	1,500,000	-	-	-	-100.0%
<b>Total Revenues</b>	<b>1,231,524</b>	<b>2,763,388</b>	<b>1,245,501</b>	<b>(17,887)</b>	<b>1,253,045</b>	<b>-54.7%</b>
<b>EXPENSES</b>						
<b>Personal Services</b>						
Salaries	230,558	277,301	270,501	6,800	306,972	10.7%
Overtime	11,188	10,616	28,767	(18,151)	12,000	13.0%
Sick Leave	11,692	3,591	3,592	(1)	3,500	-2.5%
Social Security / FICA	18,509	22,300	22,980	(680)	24,669	10.6%
Florida Retirement System	11,806	14,510	14,694	(184)	25,629	76.6%
Health and Life Insurance	19,494	33,830	23,721	10,109	37,030	9.5%
Workers' Comp Insurance	7,275	8,485	8,418	67	9,861	16.2%
Unemployment Compensation	-	-	321	(321)	854	0.0%
<b>Total Personal Services</b>	<b>310,522</b>	<b>370,633</b>	<b>372,994</b>	<b>(2,361)</b>	<b>420,515</b>	<b>13.5%</b>
<b>Operating Expenses</b>						
Town Attorney	8,196	5,000	355	4,645	1,000	0.0%
Audit Services	7,681	7,681	10,181	(2,500)	13,281	72.9%
Telephone Service	3,106	4,000	3,586	414	6,500	62.5%
Postage	8	50	-	50	-	-100.0%
Electricity	44,971	60,000	49,448	10,552	60,000	0.0%
Liability and Property Insurance	32,217	41,164	51,892	(10,728)	60,627	47.3%
Maint - Distribution System	2,142	10,000	9,311	690	7,500	-25.0%
Maint - Bldgs / Grounds	13,079	5,000	7,203	(2,203)	15,000	200.0%
Maint - Stationary Equipment	10,117	10,000	25,809	(15,809)	13,000	30.0%
Maint - Moveable Equipment	4,904	6,000	10,004	(4,004)	8,000	33.3%
Tools and Equipment	1,440	3,000	1,682	1,318	2,500	-16.7%
Advertising	1,254	200	2,173	(1,973)	1,000	400.0%
Bank Fees	38	50	-	50	-	-100.0%
Licenses & Permits	8,751	10,000	4,468	5,532	4,500	-55.0%

## Water Fund - Fiscal Year 2014 Budgeted Revenues and Expenses

Description	FY 2012 Actual	FY 2013 Budget	FY 2013 Projected	Variance Bud vs. Proj Fav/(unfav)	FY 2014 Budget	% Budget Change
<b>Operating Expenses (continued)</b>						
Office Supplies	1,105	750	1,197	(447)	1,000	33.3%
Computer Expense	4,498	3,000	4,023	(1,023)	4,000	33.3%
Operating Supplies	606	500	438	62	500	0.0%
Uniform Supplies	2,763	4,000	3,390	610	4,000	0.0%
Fuel and Oil	5,790	10,000	6,684	3,316	8,000	-20.0%
Sand Change	5,552	10,000	5,673	4,327	8,000	-20.0%
Chemicals - Water Treatment	40,757	60,000	43,511	16,490	50,000	-16.7%
Chemicals - Lab Test/Supp	11,071	10,000	10,028	(28)	12,500	25.0%
Subscriptions and Memberships	471	600	600	-	600	0.0%
<b>Total Operating Expenses</b>	<b>210,517</b>	<b>260,995</b>	<b>251,654</b>	<b>9,341</b>	<b>281,508</b>	<b>7.9%</b>
<b>Net Operating Income</b>	<b>710,485</b>	<b>2,131,760</b>	<b>620,853</b>	<b>(24,868)</b>	<b>551,022</b>	<b>-74.2%</b>
<b>Annual Debt Service requirement</b>					<b>371,540</b>	
<b>Debt Service Coverage Ratio</b>					<b>1.48</b>	
<b>Non Operating Expenses</b>						
Renewal & Replacement	23,317	100,000	137,774	(37,774)	10,000	-90.0%
Depreciation	106,170	-	-	-	-	0.0%
Capital Outlay - Computers	-	3,000	3,000	-	1,000	-66.7%
Capital Outlay - Vehicle	-	17,000	17,430	(430)	-	0.0%
Capital Outlay - Meter Readers	-	11,000	-	11,000	-	0.0%
Plant Construction	-	1,500,000	-	1,500,000	-	-100.0%
Reserve-Renewal & Replacement	-	140,760	-	140,760	27,411	-80.5%
Principal Payment	-	-	-	-	179,089	0.0%
Interest Payment	20,764	85,000	59,570	25,430	58,522	-31.2%
Bad Debt Expense	(10,954)	-	-	-	-	0.0%
Transfers Out - General Fund	275,000	275,000	275,000	-	275,000	0.0%
<b>Non Operating Expenses</b>	<b>414,297</b>	<b>2,131,760</b>	<b>492,774</b>	<b>1,638,987</b>	<b>551,022</b>	<b>-74.2%</b>
<b>Total Expenses</b>	<b>935,336</b>	<b>2,763,388</b>	<b>1,117,421</b>	<b>1,645,967</b>	<b>1,253,045</b>	<b>-54.7%</b>
<b>Revenues over (under) Expenses</b>	<b>\$ 296,188</b>	<b>\$ -</b>	<b>\$ 128,080</b>	<b>\$ 1,628,080</b>	<b>\$ -</b>	

## Water Fund - Budget Notes (Revenues)

Account Name / Source or Vendor Name	Description / Purpose	Budgeted Amount
<b>OPERATING REVENUES</b>		
<b>Interest</b>		
Bank of America	Interest earned on checking and SBA accounts	3,000
	<b>Account Total:</b>	<u><u>3,000</u></u>
<b>Base - Water Revenues</b>		
Water Billing	Water billing base charges (no increase included in this amount)	467,400
	<b>Account Total:</b>	<u><u>467,400</u></u>
<b>Usage - Water Revenues</b>		
Water Billing	Water billing usage charges (1% increase budgeted)	721,737
	<b>Account Total:</b>	<u><u>721,737</u></u>
<b>Miscellaneous Revenues</b>		
Water Billing / Other	Service charges for late payments	5,000
	<b>Account Total:</b>	<u><u>5,000</u></u>
<b>Sprint Spectrum</b>		
Sprint Nextel	Annual lease from Sprint Nextel (increase by 4 % per contract)	49,908
	<b>Account Total:</b>	<u><u>49,908</u></u>
<b>Hillsboro Inlet</b>		
Hillsboro Inlet District	Annual amount for lease (\$500/month)	6,000
	<b>Account Total:</b>	<u><u>6,000</u></u>

## Water Fund - Budget Notes (Expenses)

Account Name / Source or Vendor Name	Description / Purpose	Budgeted Amount
<b>PERSONAL SERVICES</b>		
<b>Salaries &amp; Other Payroll Benefits</b>		
See Staffing plan for further details	Payroll expenses for staff at water plant	420,515
	<b>Account Total:</b>	<b>420,515</b>
<b>OPERATING EXPENSES</b>		
<b>Town Attorney</b>		
Goren, Cherof, Doody & Ezrol, P.A.	Contingency for legal fees related to water plan	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>Audit Fees</b>		
N/A	Allocated portion of annual audit fees (includes cost for single audit)	10,181
N/A	Arbitrage report for loan	600
N/A	GASB 45 report (required to run every other year)	2,500
	<b>Account Total:</b>	<b>13,281</b>
<b>Communication - Telephone</b>		
Comcast	Phone & internet service	2,400
Verizon Wireless	Cell phones	1,200
N/A	SCADA (new expense for new plant)	2,900
	<b>Account Total:</b>	<b>6,500</b>
<b>Electricity - General</b>		
FPL	Electricity used at water plant	60,000
	<b>Account Total:</b>	<b>60,000</b>
<b>Liability/Property Insurance</b>		
FMIT	B-1 Pollution And Remediation Liability (includes 7% increase)	1,778
FMIT	B-2 Storage Tank Liability (includes 7% increase)	618
FMIT	General Liability/Auto/Property Insurance (includes 7% increase)	51,341
Old Dominion	Flood (includes 7% increase)	2,665
Citizens Property Insur. Corp.	Wind Policy (includes 7% increase)	4,225
	<b>Account Total:</b>	<b>60,627</b>
<b>Maint - Distribution Systems</b>		
Various vendors	Miscellaneous repairs / maintenance supplies for water plant	7,500
	<b>Account Total:</b>	<b>7,500</b>
<b>Maint - Buildings / Grounds</b>		
Various vendors	Additional landscaping requirements / maintenance supplies	15,000
	<b>Account Total:</b>	<b>15,000</b>
<b>Maint - Stationary Equipment</b>		
Master Protection, LP	Annual maintenance for fire extinguishers	245
Various vendors	Other miscellaneous equipment repairs	12,755
	<b>Account Total:</b>	<b>13,000</b>
<b>Maint - Moveable Equipment</b>		
Various vendors	Miscellaneous repairs/ maintenance to trucks and mower	8,000
	<b>Account Total:</b>	<b>8,000</b>

## Water Fund - Budget Notes (Expenses)

Account Name / Source or Vendor Name	Description / Purpose	Budgeted Amount
<b>OPERATING EXPENSES (continued)</b>		
<b>Tools and Equipment</b>		
Various vendors	Miscellaneous small tools for repairs	2,500
	<b>Account Total:</b>	<u><u>2,500</u></u>
<b>Advertising</b>		
Sun-Sentinel	Contingency for advertising water plant position(s)	1,000
	<b>Account Total:</b>	<u><u>1,000</u></u>
<b>Misc-Licenses &amp; Permits</b>		
Broward County Health Dept	Safe drinking water act renewal	3,010
Broward County Tax Collector	Mobile home registration	58
Brwd Co. Board of Co. Comm.	License renewal to Operate Air Pollution Source	180
DEP	Emergency generator	100
Other	Other	1,152
	<b>Account Total:</b>	<u><u>4,500</u></u>
<b>Office Supplies</b>		
Various vendors	Miscellaneous office supplies	1,000
	<b>Account Total:</b>	<u><u>1,000</u></u>
<b>Computer Expense</b>		
Tak Technology, Inc	Quikwater annual renewal (water billing software)	2,000
Google	Google website (1) user	72
Various vendors	Other computer repairs expenses	1,928
	<b>Account Total:</b>	<u><u>4,000</u></u>
<b>Op Supplies - General</b>		
Various vendors	Other miscellaneous supplies / cleaning supplies / Drug Screens	500
	<b>Account Total:</b>	<u><u>500</u></u>
<b>Op Supplies - Uniforms</b>		
G&K Services	Uniforms and safety gear	4,000
	<b>Account Total:</b>	<u><u>4,000</u></u>
<b>Op Supplies - Fuel, Oil</b>		
N/A	Reimbursement to police department for fuel usage	8,000
	<b>Account Total:</b>	<u><u>8,000</u></u>
<b>Sand Change</b>		
Standard Sands & Silica, Co	Sand	8,000
	<b>Account Total:</b>	<u><u>8,000</u></u>
<b>Chemicals - Water Treat</b>		
Various Vendors	Fluoride chemicals, chlorine, lime, lab chemicals, etc.	50,000
	<b>Account Total:</b>	<u><u>50,000</u></u>
<b>Chemicals - Lab Test/Supp</b>		
Environmental Reagent Service	Lab chemicals	10,000
Various vendors	Other	2,500
	<b>Account Total:</b>	<u><u>12,500</u></u>

## Water Fund - Budget Notes (Expenses)

Account Name / Source or Vendor Name	Description / Purpose	Budgeted Amount
<b>OPERATING EXPENSES (continued)</b>		
<b>Subscriptions and Memberships</b>		
Various Renewals	FDEP OCP License, AWWA Dues, FL Rural Water Assoc, FWPCOA	600
	<b>Account Total:</b>	<u>600</u>
<b>NON-OPERATING EXPENSES</b>		
<b>Renewal and Replacement</b>		
HD Supply Waterworks, Ltd	Repair and/or replace water meters	10,000
	<b>Account Total:</b>	<u>10,000</u>
<b>Capital Outlay - Computers</b>		
N/A	Computer equipment for new water plant	1,000
	<b>Account Total:</b>	<u>1,000</u>
<b>Reserve-Renewal &amp; Replacement</b>		
N/A	Reserve for future repairs & maintenance to water plant	27,411
	<b>Account Total:</b>	<u>27,411</u>
<b>Principal Debt Retirement</b>		
Bank of America	Monthly principal payments on loan	179,089
	<b>Account Total:</b>	<u>179,089</u>
<b>Interest Expense</b>		
Bank of America	Monthly interest payments on loan	58,522
	<b>Account Total:</b>	<u>58,522</u>
<b>Transfers Out - General Fund</b>		
N/A	Transfer to general fund for allocated costs	275,000
	<b>Account Total:</b>	<u>275,000</u>