

# THE TOWN OF HILLSBORO BEACH



**Fiscal Year 2016**

**Adopted Budget**

*(Adopted on September 15, 2015)*

(Version Date: September 15, 2015)

# **TOWN OF HILLSBORO BEACH**

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## Public Officials

**Richard Maggiore**

*Mayor*

**Deb Tarrant**

*Vice Mayor*

**Carmen McGarry**

*Commissioner/Treasurer*

**Troy Link**

*Commissioner*

**Vicky Feaman**

*Commissioner*

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## Administrative Staff

Robert Kellogg, Interim Town Manager

Tom Nagy, Police Chief

Elliott Garay, Water Plant Superintendent

D.J. Doody, Town Attorney

Severn Trent, Financial Services

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## Millage Rate Comparison

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### Comparison of Taxable Value - (FY2015 vs FY2016)

Description	Gross Taxable Value	Difference	% Change (incr / decr)
FY15 Certified Taxable Value	1,050,568,523	-	-
FY15 Adjusted Taxable Value	1,049,023,303	(1,545,220)	-0.15%
FY16 Taxable Value	1,105,919,225	56,895,922	5.42%

### 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</b>	1,107,135,615	3.2121	3,556,189	-	-5.25%	n/a
Prior Year Millage Rate	1,105,919,225	3.3900	3,749,066	192,877	0.00%	5.54%
Majority Vote Maximum Millage Rate Allowed	1,105,919,225	3.2939	3,642,787	86,598	-2.83%	2.55%
Two-thirds Vote Maximum Millage Rate Allowed	1,105,919,225	3.6233	4,007,077	450,888	6.88%	12.80%
<b>Adopted Millage Rate</b>	<b>1,105,919,225</b>	<b>3.5000</b>	<b>3,870,717</b>	<b>314,528</b>	<b>3.24%</b>	<b>8.96%</b>

#### Notes

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

## Impact of Millage Rate

AVERAGE PROPERTY TAX INCREASE (DECREASE) FOR HOMES ASSESSED AT \$250,000, \$500,000 AND \$1,000,000									
	Adopted 2013/2014			Adopted 2014/2015			Adopted 2015/2016		
	Appraised Value Of Home	\$237,358	\$474,716	\$949,433	\$253,911	\$507,822	\$1,015,644	\$267,682	\$535,365
% Change	2.61%	2.61%	2.61%	6.97%	6.97%	6.97%	5.42%	5.42%	5.42%
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	\$187	\$425	\$899	\$204	\$458	\$966	\$218	\$485	\$1,021
Multiplied By Millage Rate	3.39	3.39	3.39	3.39	3.39	3.39	3.50	3.50	3.50
Calculated Property Tax	\$635	\$1,440	\$3,049	\$691	\$1,552	\$3,274	\$762	\$1,699	\$3,573
Incr (Decr) Of Property Tax	\$20	\$41	\$82	\$56	\$112	\$224	\$71	\$147	\$299
	<b>3.3%</b>	<b>2.9%</b>	<b>5.8%</b>	<b>8.8%</b>	<b>7.8%</b>	<b>15.6%</b>	<b>10.2%</b>	<b>9.5%</b>	<b>19.3%</b>

## Budget Summary - General Fund

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Revenues</b>						
Property Taxes	\$ 3,254,441	\$ 3,474,312	\$ 3,471,773	\$ (2,539)	\$ 3,751,854	8.0%
Other Locally Levied Taxes	291,901	287,290	286,732	(558)	288,782	0.5%
Special Assessments	750,667	750,523	750,523	-	750,523	0.0%
License & Permits	102,574	125,000	44,312	(80,688)	56,000	-55.2%
Intergovernmental Revenues	3,247,203	1,632,385	1,625,475	(6,910)	233,781	-85.7%
Fines & Forfeitures	13,983	16,000	17,282	1,282	18,000	12.5%
Miscellaneous Revenues	38,762	31,000	36,586	5,586	52,500	69.4%
Non-Operating	275,000	50,000	50,000	-	50,000	0.0%
Use of Fund Balance Reserves	-	700,000	-	(700,000)	264,500	-100.0%
<b>Total Revenues</b>	<b>7,974,531</b>	<b>7,066,510</b>	<b>6,282,683</b>	<b>(783,827)</b>	<b>5,465,940</b>	<b>-22.7%</b>
<b>Expenditures</b>						
Total Town Commission	17,876	21,949	12,485	9,464	21,949	0.0%
Total Town Administration	525,811	499,450	508,308	(8,858)	503,590	0.8%
Total Police	2,322,109	2,410,547	2,349,709	60,838	2,505,832	4.0%
Total Maintenance	113,437	125,485	124,061	1,424	121,814	-2.9%
Total Fire	706,114	725,513	725,513	-	892,163	23.0%
Total Building and Engineer	68,766	50,000	51,250	(1,250)	50,000	0.0%
Total Trash	182,243	230,826	253,252	(22,426)	253,752	9.9%
Total Beaches	813,420	2,903,962	3,060,488	(156,526)	1,016,462	-65.0%
Total Transportation	80,011	87,628	87,341	287	87,628	0.0%
Total Non-Operating	3,396	11,150	10,449	701	12,750	14.3%
<b>Total Expenditures</b>	<b>4,833,183</b>	<b>7,066,510</b>	<b>7,182,856</b>	<b>(116,346)</b>	<b>5,465,940</b>	<b>-22.7%</b>
<b>Revenues over (under)</b>						
<b>Expenditures</b>	<b>\$ 3,141,348</b>	<b>\$ -</b>	<b>\$ (900,173)</b>	<b>\$ (900,173)</b>	<b>\$ -</b>	

## Budget Summary - Water Fund

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Revenues</b>						
Water Revenue	\$ 1,239,884	\$ 1,213,555	\$ 1,189,882	\$ (23,673)	\$ 1,195,563	-1.5%
Miscellaneous	61,893	65,904	67,128	1,224	72,480	10.0%
Use of Cash Reserve Balance	-	100,000	-	(100,000)	-	-100.0%
<b>Total Revenues</b>	<b>1,301,777</b>	<b>1,379,459</b>	<b>1,257,010</b>	<b>(122,449)</b>	<b>1,268,043</b>	<b>-8.1%</b>
<b>Expenses</b>						
Total Personal Services	407,571	414,042	398,051	15,991	414,137	0.0%
Total Operating Expenses	323,256	391,774	364,001	27,773	302,822	-22.7%
Total Non Operating Expenses	870,824	573,643	317,444	256,199	551,084	-3.9%
<b>Total Expenses</b>	<b>1,601,651</b>	<b>1,379,459</b>	<b>1,079,496</b>	<b>299,963</b>	<b>1,268,043</b>	<b>-8.1%</b>
<b>Revenues over (under)</b>						
<b>Expenses</b>	<b>\$ (299,874)</b>	<b>\$ -</b>	<b>\$ 177,514</b>	<b>\$ 177,514</b>	<b>\$ -</b>	

## Budget Comparison - General Fund

#	Budget Item	Expenditures	Revenue	Notes
<b>FY2015 Budget</b>		<b>\$ 7,066,510</b>	<b>\$ 7,066,510</b>	
<b>Increases (+)</b>				
1	Increase in interest income / related fees	10,200	12,500	Increase in budget due to anticipated investment activities.
2	Beach Engineering & Attorney fees	250,000	250,000	Engineering costs for renourishment project as well as anticipated attorney fees for beach. These costs are budgeted to be paid from cash reserves.
3	Increase in payroll cost for Police Department	76,168	-	Increase for COLA and Step Plan (\$68.3K), as well as FRS (\$37.4K). Also includes increase in workers compensation & health insurance (\$18.7K) premiums. These increases were offset by reduction in the overtime and sick pay budget (\$20K).
4	Increase in payroll for Maintenance Department	6,922	-	Increase for COLA and Step Plan (6.2K) and FRS. Also includes increase for works compensation & health insurance premiums (1.5K).
5	Increase in payroll for Administrative Department	15,700	-	Increase for Town Manager position (\$25.6K). This increase was offset with reductions in Town Clerk and administrative positions (8.7K).
6	Proposed increase in Fire Services Agreement	166,650	-	Potential increase in fire services contract.
7	Purchase of police vehicles	19,500	6,000	Purchase of 2 new marked vehicles and related equipment.
8	Increase in Fines & Lien Search Fees	-	5,000	Increase in anticipated revenue from fines and lien search fees.
9	Increase in trash collection services budget	22,926	-	Increase in trash collection services.
10	Contribution for Hillsboro Beach Inlet Bridge	1,500	-	Increase in payment to City of Pompano for bridge project.

## Budget Comparison - General Fund

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#	Budget Item	Expenditures	Revenue	Notes
<b>Increases (+) - continued</b>				
11	Professional services to digitize records	10,000	-	Budget to start digitizing Town records.
12	Increase in insurance budget	4,016	-	Contingency for minor increase in premiums.
13	Increase in Police internet services	2,952	-	Increase in cost for internet services (Google).
14	Town Hall - Painting	14,500	14,500	Cost to paint Town Hall. These costs are budgeted to be paid from cash reserves.
15	Computerized Gas Pump	8,500	-	Cost to install computerized gas pump.
16	All other increases	-	7,538	All other minor budget increases.
		<b>Subtotal</b>	<b>609,533</b>	<b>295,538</b>

## Budget Comparison - General Fund

#	Budget Item	Expenditures	Revenue	Notes
<b>Decreases (-)</b>				
17	Completion of Beach Renourishment Project	(2,115,000)	(1,399,650)	Eliminated this line item due to completion of beach renourishment project.
18	Beach Renourishment - Future	(15,000)	-	Removal of budget for Beach reserves
19	Reduction in Admin Contingency Budget	(32,113)	-	Reduction to balance budget.
20	Reduction in Use of Fund Balance	-	(700,000)	Eliminated this line item due to completion of beach renourishment project.
21	Net change in Licenses & Permitting Activities	-	(69,000)	Reduction in revenue due to reduced amount of building services.
22	Reduction in recycling revenue	-	(5,000)	Reduction in revenue due to market conditions.
23	Reduction in Beach Committee budget	(7,500)	-	Reduction in budget for Beach committee.
24	Reduction in maintenance budget	(25,093)	-	Eliminated budget due to replacement of all AC units as well as the completion of efficiency program.
25	Reduction in Police education & training budget	(1,000)	-	Reduction in expected training activities for next year.
26	Reduction in Police uniform budget	(2,000)	-	Reduction in expected spending levels for next year.
27	Reduction in Police fuel & oil budget	(8,000)	-	Reduction based on historical spending.
28	All other decreases	(4,398)	-	All other minor decreases
<b>Subtotal</b>		<b>(2,210,103)</b>	<b>(2,173,650)</b>	
Total Budget Adjustments		<u>(1,600,570)</u>	<u>(1,878,112)</u>	
<b>Net Increase in Property Tax Revenue</b>			<b>277,542</b>	
<b>FY2016 Budget</b>		<b>\$ 5,465,940</b>	<b>\$ 5,465,940</b>	
% Change			-22.7%	

## Budget Comparison - Water Fund

#	Budget Item	Expenses	Revenue	Notes
<b>FY2015 Budget</b>		<b>\$ 1,379,459</b>	<b>\$ 1,379,459</b>	
<b>Increases (+)</b>				
1	Increase in rental income	-	2,076	Annual revenue from Sprint Nextel (increased by 4% per contract).
2	Increase in P&I payments due on loan	15,060	-	Adjustment to principal and interest payments based on payment schedule from State Revolving Loan.
3	Net change in total payroll cost	95	-	Includes COLA (1.5%) as well as increases for insurance premiums. These costs were offset by reduction in overtime and FRS.
4	Increase for Liability & Property Insurance	4,108	-	Includes contingency amount to cover potential increases.
5	Increase in Chemicals-Water Testing	2,000	-	Increased to cover projected requirements for water plant as well as potential price increases.
6	Professional services to digitize records	5,000	-	Budget to start digitizing Town records.
7	Increase in Interest Income	-	4,500	Increased based on investment plan.
<b>Subtotal</b>		<b>26,263</b>	<b>6,576</b>	
<b>Decreases (-)</b>				
8	Elimination of Use of Fund Balance		(100,000)	The use of fund balance was only intended for the FY15 budget.
9	Decrease in Engineering Services	(100,000)	-	The engineering services was for feasibility study performed in FY15.
10	Decrease in renewal & replacement budget	(37,619)	-	Reduction in R&R budget to balance budget.
11	All other net decreases	(60)	-	All other minor changes to the budget.
<b>Subtotal</b>		<b>(137,679)</b>	<b>(100,000)</b>	
Total Budget Adjustments		<u>(111,416)</u>	<u>(93,424)</u>	
<b>Net Decrease in Water Revenue</b>		<u>-</u>	<u>(17,992)</u>	
<b>FY2016 Budget</b>		<b>\$ 1,268,043</b>	<b>\$ 1,268,043</b>	
<b>% Change</b>			<b>-8.1%</b>	

## General Fund - Revenues

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Locally Levied Taxes</b>						
Tax Receipts - Current Year	\$ 3,352,764	\$ 3,584,000	\$ 3,584,000	\$ -	\$ 3,870,717	8.0%
Tax Receipts - (Discounts)	(113,169)	(114,688)	\$ (117,227)	(2,539)	(123,863)	8.0%
Tax Receipts - Delinquent	14,846	5,000	5,000	-	5,000	0.0%
Local Opt Gas Tax	33,248	32,290	32,950	660	33,782	4.6%
FPL Franchise	225,760	220,000	217,644	(2,356)	220,000	0.0%
Local Communications Tax	32,893	35,000	36,138	1,138	35,000	0.0%
<b>Subtotal</b>	<b>3,546,342</b>	<b>3,761,602</b>	<b>3,758,505</b>	<b>(3,097)</b>	<b>4,040,636</b>	<b>7.4%</b>
<b>Non-Ad Valorem Assessments</b>						
Special Assessments	750,667	750,523	750,523	-	750,523	0.0%
<b>Subtotal</b>	<b>750,667</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	98,474	115,000	40,212	(74,788)	50,000	-56.5%
Variations & Development	2,100	4,000	2,100	(1,900)	4,000	0.0%
Miscellaneous Plan Review	2,000	6,000	2,000	(4,000)	2,000	-66.7%
<b>Subtotal</b>	<b>102,574</b>	<b>125,000</b>	<b>44,312</b>	<b>(80,688)</b>	<b>56,000</b>	<b>-55.2%</b>
<b>Intergovernmental Revenues</b>						
Occupational Licenses	1,885	1,000	692	(308)	1,000	0.0%
FEMA Grants	3,035,680	-	-	-	-	n/a
Other State / Federal Grants	-	700,000	700,331	331	350	-100.0%
FDLE - JAG Grant	1,000	1,000	1,000	-	1,000	0.0%
State Revenue Sharing	39,231	40,108	40,108	-	42,327	5.5%
Alcoholic Beverage License	636	640	640	-	640	0.0%
Half-Cent Sales Tax	116,586	121,037	119,586	(1,451)	124,864	3.2%
Recycling Revenue	8,511	10,000	4,518	(5,482)	5,000	-50.0%
County Transportation Grant	25,013	30,000	30,000	-	30,000	0.0%
Marine Law Enforcement Grant	18,661	28,600	28,600	-	28,600	0.0%
Interlocal Agreement	-	700,000	700,000	-	-	-100.0%
<b>Subtotal</b>	<b>3,247,203</b>	<b>1,632,385</b>	<b>1,625,475</b>	<b>(6,910)</b>	<b>233,781</b>	<b>-85.7%</b>
<b>Fines &amp; Forfeitures</b>						
Fines	13,483	15,000	16,782	1,782	17,000	13.3%
Seizures and Forfeitures	500	1,000	500	(500)	1,000	0.0%
<b>Subtotal</b>	<b>13,983</b>	<b>16,000</b>	<b>17,282</b>	<b>1,282</b>	<b>18,000</b>	<b>12.5%</b>

## General Fund - Revenues

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Miscellaneous Revenues</b>						
Miscellaneous	23,488	12,000	10,687	(1,313)	18,000	50.0%
Lien Search Fee	14,200	11,000	13,400	2,400	14,000	27.3%
Interest Income	3,921	7,500	12,252	4,752	20,000	166.7%
Interest Income - Tax Collector	610	500	247	(253)	500	0.0%
Net Incr (Decr) In FMV-Invest	(3,457)	-	-	-	-	n/a
<b>Subtotal</b>	<b>38,762</b>	<b>31,000</b>	<b>36,586</b>	<b>5,586</b>	<b>52,500</b>	<b>69.4%</b>
<b>Non-Operating Revenues</b>						
Transfers/Contribution	275,000	50,000	50,000	-	50,000	0.0%
Use of Fund Balance Reserves	-	700,000	-	(700,000)	264,500	-62.2%
<b>Subtotal</b>	<b>275,000</b>	<b>750,000</b>	<b>50,000</b>	<b>(700,000)</b>	<b>314,500</b>	<b>-58.1%</b>
<b>Total Revenues</b>	<b>\$ 7,974,531</b>	<b>\$ 7,066,510</b>	<b>\$ 6,282,683</b>	<b>\$ (783,827)</b>	<b>\$ 5,465,940</b>	<b>-22.7%</b>

## General Fund - Town Commission

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 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	712	137	849	0.0%
<b>Total Personal Services</b>	<b>10,012</b>	<b>11,949</b>	<b>10,012</b>	<b>1,937</b>	<b>11,949</b>	<b>0.0%</b>
<b>Operating Expenses</b>						
Advertising	995	3,500	-	3,500	3,500	0.0%
Election Fees	3,738	4,000	108	3,892	4,000	0.0%
Mayor/Commission Expense	3,131	2,500	2,365	135	2,500	0.0%
<b>Total Operating Expenses</b>	<b>7,864</b>	<b>10,000</b>	<b>2,473</b>	<b>7,527</b>	<b>10,000</b>	<b>0.0%</b>
<b>Total Commission</b>	<b>\$ 17,876</b>	<b>\$ 21,949</b>	<b>\$ 12,485</b>	<b>\$ 9,464</b>	<b>\$ 21,949</b>	<b>0.0%</b>

## General Fund - Town Administration

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Personal Services</b>						
Salaries	\$ 157,070	\$ 166,184	\$ 169,568	\$ (3,384)	\$ 131,398	-20.9%
Sick Leave	37,192	3,312	2,963	349	-	-100.0%
Social Security / FICA	12,262	12,966	13,199	(233)	10,052	-22.5%
Florida Retirement System	16,026	15,223	17,510	(2,287)	9,540	-37.3%
Health and Life Insurance	16,074	19,785	15,710	4,075	12,839	-35.1%
Workers' Comp Insurance	308	922	950	(28)	763	-17.2%
Unemployment Compensation	-	750	39	711	750	0.0%
<b>Total Personal Services</b>	<b>238,932</b>	<b>219,142</b>	<b>219,939</b>	<b>(797)</b>	<b>165,342</b>	<b>-24.6%</b>
<b>Operating Expenses</b>						
Coding Ordinances	486	1,500	1,000	500	1,500	0.0%
Professional Services - Interim Mgr.	-	-	9,600	(9,600)	69,500	n/a
Professional Services - Digitize records	-	-	-	-	10,000	n/a
Town Attorney	52,973	50,000	54,362	(4,362)	50,000	0.0%
Audit Services	14,653	17,000	17,000	-	17,000	0.0%
Accounting/Financial Services	75,900	75,900	75,900	-	75,900	0.0%
Investment Services	-	-	-	-	6,000	n/a
Professional Services - IT services	-	4,625	5,619	(994)	6,000	29.7%
Telephone Service	3,503	3,500	3,679	(179)	3,800	8.6%
Postage	2,583	3,000	908	2,092	1,500	-50.0%
Utility - Water	5,714	3,500	4,516	(1,016)	4,550	30.0%
Florida Power and Light	4,515	4,600	3,719	881	4,500	-2.2%
Utility - Sewer	4,784	5,000	4,947	53	5,000	0.0%
Rental/Leases	2,025	2,329	2,431	(102)	2,500	7.3%
Liability and Property Insurance	28,425	22,864	20,424	2,440	24,828	8.6%
Printing and Stationery	2,605	4,000	4,577	(577)	4,000	0.0%
Advertising	7,574	9,000	7,603	1,397	8,000	-11.1%
Miscellaneous	2,220	4,000	4,000	-	4,000	0.0%
Bank Fees	323	800	440	360	5,000	525.0%
Internet Service	3,939	3,600	4,222	(622)	4,500	25.0%
Office Supplies	6,878	4,500	3,198	1,302	3,500	-22.2%
Computer Expense	12,364	5,000	3,449	1,551	4,000	-20.0%
Subscriptions and Memberships	1,778	1,806	1,990	(184)	2,000	10.7%
Sidewalk Study	4,800	-	-	-	-	n/a
Office Equipment	-	2,000	2,000	-	1,000	-50.0%
Training Expenses	-	1,500	-	1,500	1,500	0.0%
Town Events	-	5,000	7,501	(2,501)	5,000	0.0%
Contingency	48,837	45,284	45,284	-	13,171	-70.9%
<b>Total Operating Expenses</b>	<b>286,879</b>	<b>280,308</b>	<b>288,369</b>	<b>(8,061)</b>	<b>338,249</b>	<b>20.7%</b>
<b>Total Administrative</b>	<b>\$ 525,811</b>	<b>\$ 499,450</b>	<b>\$ 508,308</b>	<b>\$ (8,858)</b>	<b>\$ 503,590</b>	<b>0.8%</b>

## General Fund - Maintenance

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Personal Services</b>						
Salaries	\$ 39,985	\$ 40,581	\$ 42,520	\$ (1,939)	\$ 45,261	11.5%
Sick Leave	1,711	1,639	1,706	(67)	1,745	6.5%
Social Security / FICA	3,149	3,229	3,370	(141)	3,596	11.4%
Florida Retirement System	2,811	2,991	2,658	333	3,286	9.9%
Health and Life Insurance	24,840	24,149	24,574	(425)	25,117	4.0%
Workers' Comp Insurance	1,345	4,383	4,484	(101)	4,889	11.5%
<b>Total Personal Services</b>	<b>73,841</b>	<b>76,972</b>	<b>79,313</b>	<b>(2,341)</b>	<b>83,894</b>	<b>9.0%</b>
<b>Operating Expenses</b>						
Pest Control - Building/Grounds	1,270	800	920	(120)	920	15.0%
Liability and Property Insurance	1,307	1,113	926	187	1,200	7.9%
R&M - Equipment	776	2,000	1,145	855	1,300	-35.0%
R&M - Grounds	3,740	1,500	1,015	485	1,300	-13.3%
Landscape Maintenance	-	3,500	3,500	-	2,000	-42.9%
Town Hall Maint/Repairs	7,671	5,000	5,000	-	5,000	0.0%
Generator Maint Contract	2,188	2,700	2,597	103	2,700	0.0%
R&M - Bocce Court	2,900	5,000	5,000	-	3,000	-40.0%
Operating Supplies-General	3,372	4,000	3,474	526	3,500	-12.5%
R&M - Roof	-	1,000	1,000	-	1,000	0.0%
A/C Replacement (1)	14,032	14,400	14,400	-	-	-100.0%
A/C Maintenance Contract	-	1,500	1,360	140	1,500	0.0%
Energy Efficiency Program	-	6,000	4,412	1,588	-	-100.0%
Town Hall Painting - Exterior / Interior	-	-	-	-	14,500	n/a
Cap Outlay - Equipment	2,340	-	-	-	-	n/a
<b>Total Operating Expenses</b>	<b>39,596</b>	<b>48,513</b>	<b>44,749</b>	<b>3,764</b>	<b>37,920</b>	<b>-21.8%</b>
<b>Total Maintenance</b>	<b>\$ 113,437</b>	<b>\$ 125,485</b>	<b>\$ 124,061</b>	<b>\$ 1,424</b>	<b>\$ 121,814</b>	<b>-2.9%</b>

## General Fund - Police

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Personal Services</b>						
Salaries	\$ 1,239,647	\$ 1,315,694	\$ 1,305,978	\$ 9,716	\$ 1,349,275	2.6%
Paid Holidays	41,587	51,215	45,083	6,132	52,283	2.1%
Overtime	31,302	35,000	16,884	18,116	20,000	-42.9%
Sick Leave	68,484	31,573	23,785	7,788	27,534	-12.8%
Incentive	13,261	12,822	14,160	(1,338)	14,160	10.4%
Social Security / FICA	107,175	110,641	107,513	3,128	111,939	1.2%
Florida Retirement System	228,834	246,455	240,660	5,795	283,569	15.1%
Health and Life Insurance	325,540	302,905	302,790	115	319,002	5.3%
Workers' Comp Insurance	39,343	79,933	83,710	(3,777)	86,144	7.8%
Unemployment Compensation	-	2,500	-	2,500	1,000	-60.0%
<b>Total Personal Services</b>	<b>2,095,173</b>	<b>2,188,738</b>	<b>2,140,563</b>	<b>48,175</b>	<b>2,264,906</b>	<b>3.5%</b>
<b>Operating Expenses</b>						
Contracts-Other Services	20,157	20,000	18,031	1,969	20,000	0.0%
Information Technology Services	9,782	6,500	6,228	272	6,500	0.0%
Telephone Service	3,107	3,300	3,092	208	3,200	-3.0%
Mobile Phones	3,679	3,900	3,354	546	3,900	0.0%
Postage	146	500	227	273	500	0.0%
Electricity	11,202	11,000	10,686	314	11,000	0.0%
Liability and Property Insurance	35,604	32,061	30,108	1,953	34,026	6.1%
Building Repairs & Maintenance	783	3,000	3,000	-	3,000	0.0%
Radio Maintenance	-	500	500	-	1,000	100.0%
Auto Repairs and Maintenance	14,704	24,000	27,711	(3,711)	14,000	-41.7%
Boat Repairs and Maintenance	-	-	-	-	7,500	n/a
ATV Repairs and Maintenance	-	-	-	-	2,500	n/a
Printing and Binding	2,152	2,500	3,559	(1,059)	2,500	0.0%
Miscellaneous Services	25	500	500	-	500	0.0%
Internet Service	6,217	4,048	6,776	(2,728)	7,000	72.9%
Physical Examinations	2,309	1,000	720	280	1,000	0.0%
Office Supplies	1,401	4,000	2,455	1,545	3,000	-25.0%
Operating Supplies	8,569	8,000	4,832	3,168	6,000	-25.0%
Fuel & Oil	47,109	55,000	43,957	11,043	47,000	-14.5%
Uniform Supplies	7,532	9,000	10,090	(1,090)	7,000	-22.2%
Investigation Division	135	1,500	548	952	1,500	0.0%
Subscriptions and Memberships	1,325	1,000	1,016	(16)	800	-20.0%
Education & Training	13,553	20,000	21,256	(1,256)	19,000	-5.0%
<b>Total Operating Expenses</b>	<b>189,491</b>	<b>211,309</b>	<b>198,646</b>	<b>12,663</b>	<b>202,426</b>	<b>-4.2%</b>

## General Fund - Police

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Non Operating Expenses</b>						
Police Equipment	-	3,000	3,000	-	-	-100.0%
Police Cars	22,874	-	-	-	28,000	n/a
Police Car Equipment	2,999	-	-	-	2,000	n/a
Main Dispatch Computer Upgrade	-	-	-	-	-	n/a
Computerized Gas Pump	-	-	-	-	8,500	n/a
Radios and Accessories	9,355	7,500	7,500	-	-	-100.0%
Weapons & Specialty Gear	2,217	-	-	-	-	n/a
<b>Total Non Operating Expenses</b>	<b>37,445</b>	<b>10,500</b>	<b>10,500</b>	<b>-</b>	<b>38,500</b>	<b>266.7%</b>
<b>Total Police</b>	<b>\$ 2,322,109</b>	<b>\$ 2,410,547</b>	<b>\$ 2,349,709</b>	<b>\$ 60,838</b>	<b>\$ 2,505,832</b>	<b>3.95%</b>

## General Fund - Non Departmental

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Fire Expenses</b>						
Fire Service Agreement	\$ 706,114	\$ 725,513	\$ 725,513	\$ -	\$ 892,163	23.0%
<b>Total Fire Expenses</b>	<b>706,114</b>	<b>725,513</b>	<b>725,513</b>	<b>-</b>	<b>892,163</b>	<b>23.0%</b>
<b>Building &amp; Engineering Expenses</b>						
Engineering / City Permit Review	68,766	50,000	51,250	(1,250)	50,000	0.0%
<b>Total Building &amp; Engineer Expenses</b>	<b>68,766</b>	<b>50,000</b>	<b>51,250</b>	<b>(1,250)</b>	<b>50,000</b>	<b>0.0%</b>
<b>Trash Collection Expenses</b>						
Contract Services	182,243	229,826	252,252	(22,426)	252,752	10.0%
Miscellaneous Equipment	-	1,000	1,000	-	1,000	0.0%
<b>Total Trash Collection Expenses</b>	<b>182,243</b>	<b>230,826</b>	<b>253,252</b>	<b>(22,426)</b>	<b>253,752</b>	<b>9.9%</b>
<b>Beach Expenses</b>						
Engineering - Beach	100,642	50,000	90,296	(40,296)	50,000	0.0%
Beach Renourishment	2,420	2,115,000	2,115,000	-	-	-100.0%
Professional Services - Engineering	-	-	141,230	(141,230)	50,000	n/a
Beach Attorney	-	-	-	-	200,000	n/a
Beach Salvage (Boat removal)	-	3,000	3,000	-	3,000	0.0%
Beach Renourishment - Future	-	15,000	-	15,000	-	-100.0%
Beach Committee Expenses	-	10,000	-	10,000	2,500	-75.0%
Buoys	14,396	15,000	15,000	-	15,000	0.0%
Principal Payments	548,544	565,099	565,110	(11)	582,165	3.0%
Interest Payments	147,418	130,863	130,852	11	113,797	-13.0%
<b>Total Beach Expenses</b>	<b>813,420</b>	<b>2,903,962</b>	<b>3,060,488</b>	<b>(156,526)</b>	<b>1,016,462</b>	<b>-65.0%</b>
<b>Transportation Expenses</b>						
Contractual Services	80,011	87,628	87,341	287	87,628	0.0%
<b>Total Transportation Expenses</b>	<b>80,011</b>	<b>87,628</b>	<b>87,341</b>	<b>287</b>	<b>87,628</b>	<b>0.0%</b>
<b>Non-Operating Expenses</b>						
Lighthouse Preservation	-	2,150	2,150	-	2,150	0.0%
Hillsboro Inlet Bridge	-	5,000	5,000	-	6,500	30.0%
Areawide Council on Aging Contrib.	3,396	4,000	3,299	701	4,100	2.5%
<b>Total Non-Operating Expenses</b>	<b>3,396</b>	<b>11,150</b>	<b>10,449</b>	<b>701</b>	<b>12,750</b>	<b>14.3%</b>
<b>Total Non Departmental</b>	<b>\$ 1,853,950</b>	<b>\$ 4,009,079</b>	<b>\$ 4,188,293</b>	<b>\$ (179,214)</b>	<b>\$ 2,312,755</b>	<b>-42.3%</b>

## General Fund - 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	3,746,854
	<b>Account Total:</b>	<b>3,746,854</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	33,782
	<b>Account Total:</b>	<b>33,782</b>
<b>FPL Franchise</b>		
FPL	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)	50,000
	<b>Account Total:</b>	<b>50,000</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)	2,000
	<b>Account Total:</b>	<b>2,000</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>Other State / Federal Grants</b>		
State of Florida	Matching funds for miscellaneous grants (bulletproof vests)	350
	<b>Account Total:</b>	<b>350</b>
<b>FDLE - JAG Grant</b>		
Florida Dept of Law Enforcement	Grant for Police equipment	1,000
	<b>Account Total:</b>	<b>1,000</b>

## General Fund - Notes (Revenues)

Account Name / Source Name	Description / Purpose	Budgeted Amount
<b>INTERGOVERNMENTAL REVENUES (continued)</b>		
<b>State Revenue Sharing</b>		
State of FL - Dept of Financial Services	Portion of Revenue Sharing Trust Fund for Municipalities	42,327
	<b>Account Total:</b>	<b>42,327</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 municipal governments.	124,864
	<b>Account Total:</b>	<b>124,864</b>
<b>Recycling Revenue</b>		
Broward County	Recycling rebate on trash collections	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>County Transportation Grant</b>		
Broward County	Interlocal agreement with County for bus transportation services	30,000
	<b>Account Total:</b>	<b>30,000</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.	17,000
	<b>Account Total:</b>	<b>17,000</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 received not included in other categories (Increased for expected revenue from trading in police vehicles)	18,000
	<b>Account Total:</b>	<b>18,000</b>
<b>Lien Search Fee</b>		
Various Sources	Fee charged to perform property lien searches	14,000
	<b>Account Total:</b>	<b>14,000</b>
<b>Interest Income</b>		
Bank of America	Interest earned on investment activities	20,000
	<b>Account Total:</b>	<b>20,000</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>

## General Fund - Notes (Revenues)

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Account Name / Source Name	Description / Purpose	Budgeted Amount
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### NON-OPERATING REVENUES

<b>Transfers/Contribution</b>		
N/A	Transfers from water fund for allocated costs.	50,000
	<b>Account Total:</b>	<u>50,000</u>

<b>Use of Fund Balance Reserves</b>		
N/A	Funding for beach engineering and attorney services.	264,500
	<b>Account Total:</b>	<u>264,500</u>

## General Fund - 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>	<b>11,949</b>
<b>OPERATING EXPENSES</b>		
<b>Advertising</b>		
Sun-Sentinel	Advertising cost for election	3,500
	<b>Account Total:</b>	<b>3,500</b>
<b>Election Fees</b>		
Election Commission Trust Fund	1% Election Assessment (Qualifying Fee)	4,000
	<b>Account Total:</b>	<b>4,000</b>
<b>Mayor/Commission Expense</b>		
Various Vendors	Conferences, workshops, banquets / travel & mileage reimbursement	1,500
Other	All other miscellaneous expenses	1,000
	<b>Account Total:</b>	<b>2,500</b>
<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	165,342
	<b>Account Total:</b>	<b>165,342</b>
<b>OPERATING EXPENSES</b>		
<b>Coding Ordinances</b>		
N/A	Codification of Town ordinances	1,500
	<b>Account Total:</b>	<b>1,500</b>
<b>Professional Services - Interim Town Manager</b>		
Robert Kellogg	Cost for interim Town Manager (Oct - April / 1200 hours @ \$55/hr.)	66,000
	Car Allowance	3,500
	<b>Account Total:</b>	<b>69,500</b>
<b>Professional Services - Digitize records</b>		
N/A	Cost to begin process of digitizing Town records.	10,000
	<b>Account Total:</b>	<b>10,000</b>
<b>Town Attorney</b>		
Goren, Cherof, Doody & Ezrol, P.A.	General legal matters as requested by the Town Commission	50,000
	<b>Account Total:</b>	<b>50,000</b>
<b>Auditing Services</b>		
N/A	Allocated portion of annual audit fees (includes cost for single audit)	13,900
N/A	Arbitrage report for beach loan	600
N/A	GASB 45 report (required to run report every other year)	2,500
	<b>Account Total:</b>	<b>17,000</b>

## General Fund - Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>TOWN ADMINISTRATION</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Accounting/Financial Services</b>		
Severn Trent Environmental Services	Financial and accounting services	75,900
	<b>Account Total:</b>	<b>75,900</b>
<b>Investment Services</b>		
Cumberland Advisors	Investment services for Town portfolio (fee based on 20 bps)	6,000
	<b>Account Total:</b>	<b>6,000</b>
<b>Professional Services - IT services</b>		
NODE0 IT LLC	Miscellaneous IT services	6,000
	<b>Account Total:</b>	<b>6,000</b>
<b>Communication - Telephone</b>		
AT&T	Phone bill (approximately \$308/month)	3,800
	<b>Account Total:</b>	<b>3,800</b>
<b>Postage</b>		
Various Vendors	Mailing agendas, AP checks, miscellaneous deliveries, stamps	1,500
	<b>Account Total:</b>	<b>1,500</b>
<b>Utility - Water</b>		
Town Account	Water charges	4,550
	<b>Account Total:</b>	<b>4,550</b>
<b>Florida Power and Light</b>		
FPL	Electric service for Town Hall	4,500
	<b>Account Total:</b>	<b>4,500</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 (approximately \$171.98 per month)	2,500
	<b>Account Total:</b>	<b>2,500</b>
<b>Liability/Property Insurance</b>		
FMIT	A-3 Bonds	111
FMIT	General Liability/Property Insurance	15,572
Old Dominion	Flood	3,458
Citizens Property Insur. Corp.	Wind Policy	5,686
	<b>Account Total:</b>	<b>24,828</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	8,000
	<b>Account Total:</b>	<b>8,000</b>
<b>Miscellaneous Expenses</b>		
Various Vendors	Other miscellaneous costs	4,000
	<b>Account Total:</b>	<b>4,000</b>

## General Fund - Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>TOWN ADMINISTRATION</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Bank Charges</b>		
N/A	Bank charges	800
TBD	Investment account custodian fees	4,200
	<b>Account Total:</b>	<b>5,000</b>
<b>Internet Services</b>		
Comcast	Internet charges	2,900
Google	Google website charges	1,600
	<b>Account Total:</b>	<b>4,500</b>
<b>Office Supplies</b>		
Various vendors	Miscellaneous office supplies	3,500
	<b>Account Total:</b>	<b>3,500</b>
<b>Computer Expense</b>		
Various vendors	Miscellaneous computer supplies	2,980
Business Information Systems	Annual Recording Agreement / DCR software	1,020
	<b>Account Total:</b>	<b>4,000</b>
<b>Subscriptions and Memberships</b>		
Broward League Of Cities	Municipal dues	193
Florida League Of Cities, Inc.	FLC Annual Membership dues	389
Florida League Of Mayors	Mayors Annual Membership dues	250
FL Shores & Beach Preservation	Annual Membership	500
Broward Co. Municipal Clerks Assoc.	Annual Membership	75
IIMC	Municipal Clerks Annual Membership	170
Joomlatools	Annual Subscription	73
FACC	Annual FACC Membership dues	80
TBD	All other	270
	<b>Account Total:</b>	<b>2,000</b>
<b>Office Equipment</b>		
Various vendors	Furniture/office equipment for Town Hall	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>Training Expenses</b>		
Various vendors	Training classes / seminars	1,500
	<b>Account Total:</b>	<b>1,500</b>
<b>Town Events</b>		
Various vendors	Cost of annual Town events	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Contingency</b>		
Various Vendors	Contingency amount for all other costs not budgeted	13,171
	<b>Account Total:</b>	<b>13,171</b>

## General Fund - Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<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	83,894
	<b>Account Total:</b>	<b>83,894</b>
<b>OPERATING EXPENSES</b>		
<b>Pest Control - Building/Grounds</b>		
Orkin	Pest control (invoiced once a year)	920
	<b>Account Total:</b>	<b>920</b>
<b>Liability and Property Insurance</b>		
FMIT	Allocated portion of General Liability/Property Insurance	1,168
Old Dominion	Allocated portion of flood policy	32
	<b>Account Total:</b>	<b>1,200</b>
<b>R&amp;M - Equipment</b>		
Various vendors	Miscellaneous lawn equipment repairs and maintenance	1,300
	<b>Account Total:</b>	<b>1,300</b>
<b>R&amp;M - Grounds</b>		
Various vendors	Miscellaneous irrigation repairs, plantings and fertilizing	1,300
	<b>Account Total:</b>	<b>1,300</b>
<b>Landscape Maintenance</b>		
Various vendors	Miscellaneous landscape maintenance	2,000
	<b>Account Total:</b>	<b>2,000</b>
<b>Town Hall Maint/Repairs</b>		
Various vendors	Miscellaneous repairs and maintenance to Town Hall	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Generator Maint Contract</b>		
Megawattage LLC	Annual billing for quarterly 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	3,000
	<b>Account Total:</b>	<b>3,000</b>
<b>Operating Supplies-General</b>		
Various vendors	Miscellaneous cleaning and maintenance supplies	3,500
	<b>Account Total:</b>	<b>3,500</b>
<b>R&amp;M - Roof</b>		
TBD	Repair & Maintenance on Town Hall roof	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>A/C Maintenance Contract</b>		
Palm Air Air Conditioning Inc.	Maintenance contract for Town Hall A/C Units	1,500
	<b>Account Total:</b>	<b>1,500</b>

## General Fund - Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>MAINTENANCE</b>		
<b>OPERATING SERVICES (continued)</b>		
<b>Town Hall Painting - Exterior / Interior</b>		
TBD	Cost to paint Town Hall (Interior and Exterior)	14,500
	<b>Account Total:</b>	<b>14,500</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	2,264,906
	<b>Account Total:</b>	<b>2,264,906</b>
<b>OPERATING EXPENSES</b>		
<b>Contracts-Other Services</b>		
Replay Systems	Myracle Voice Logging Recorder Service	3,191
Motorola Solutions, Inc.	Annual Radio Service Agreement	3,991
USA Software	Annual Support and Maintenance Agreement	3,941
NDI Technologies, Inc.	Annual Support Renewal (Gold Plan)	3,900
Dataworks Plus	Annual Support Renewal	281
Master Protection, LP	Annual Maintenance for fire extinguishers	204
Various vendors	Miscellaneous biohazard cleanup, fuel repairs, etc.	4,492
	<b>Account Total:</b>	<b>20,000</b>
<b>Information Technology Services</b>		
NODE0 IT LLC	Website administration / computer repair	6,500
	<b>Account Total:</b>	<b>6,500</b>
<b>Telephone Service</b>		
AT&T	Phone bill (average approximately \$275 per month)	3,200
	<b>Account Total:</b>	<b>3,200</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>
<b>Postage</b>		
Various vendors	Postage for miscellaneous mailings	500
	<b>Account Total:</b>	<b>500</b>
<b>Electricity</b>		
FPL	Electric service for Police Station	11,000
	<b>Account Total:</b>	<b>11,000</b>
<b>Liability and Property Insurance</b>		
FMIT	D-5 Chartis AD&D	681
FMIT	General Liability/Property Insurance	25,505
Old Dominion	Flood	3,942
Citizens Property Insur. Corp.	Wind Policy	3,898
	<b>Account Total:</b>	<b>34,026</b>

## General Fund - Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>POLICE</b>		
<b>OPERATING EXPENSES (continued)</b>		
<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	1,000
	<b>Account Total:</b>	<u>1,000</u>
<b>Auto Repairs and Maintenance</b>		
Various vendors	Miscellaneous repairs & maintenance of cars.	14,000
	<b>Account Total:</b>	<u>14,000</u>
<b>Boat Repairs and Maintenance</b>		
Various vendors	Miscellaneous repairs & maintenance of boat.	7,500
	<b>Account Total:</b>	<u>7,500</u>
<b>ATV Repairs and Maintenance</b>		
Various vendors	Miscellaneous repairs & maintenance of ATV.	2,500
	<b>Account Total:</b>	<u>2,500</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	Internet charges	2,841
Google	Google website charges	4,159
	<b>Account Total:</b>	<u>7,000</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.	3,000
	<b>Account Total:</b>	<u>3,000</u>
<b>Operating Supplies</b>		
Various vendors	Miscellaneous operating supplies	6,000
	<b>Account Total:</b>	<u>6,000</u>
<b>Fuel &amp; Oil</b>		
Port Consolidated/Wright Express	Fuel	47,000
	<b>Account Total:</b>	<u>47,000</u>
<b>Uniform Supplies</b>		
Gold Nugget Uniforms/Safety Schell Co.	Uniforms, vests, flashlights, belts, caps, etc.	7,000
	<b>Account Total:</b>	<u>7,000</u>

## General Fund - Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>POLICE</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Investigation Division</b>		
Various vendors	Miscellaneous supplies	1,500
	<b>Account Total:</b>	<u>1,500</u>
<b>Subscriptions and Memberships</b>		
FBI National Academy Associates	Annual Florida/National dues	90
NABI	Annual NABI dues	60
Florida Police Chiefs Association	Annual Florida Police Chief's Association membership	175
Int'l Assoc. of Chief of Police	Annual IACP Dues	150
Florida Intelligence Unit	Annual Membership dues	100
Florida Police Accreditation Coalition	Annual Membership dues	75
Various vendors	Miscellaneous memberships	150
	<b>Account Total:</b>	<u>800</u>
<b>Education &amp; Training</b>		
Various vendors	Conferences, classes, training, etc.	19,000
	<b>Account Total:</b>	<u>19,000</u>
<b>NON-OPERATING EXPENSES</b>		
<b>Police Cars</b>		
TBD	(2) new marked vehicles	28,000
	<b>Account Total:</b>	<u>28,000</u>
<b>Police Car Equipment</b>		
TBD	Miscellaneous equipment for new vehicles	2,000
	<b>Account Total:</b>	<u>2,000</u>
<b>Computerized Gas Pump</b>		
TBD	Purchase and installation of gas pump	8,500
	<b>Account Total:</b>	<u>8,500</u>
<b>FIRE EXPENSES</b>		
<b>Fire Service Agreement</b>		
City Of Deerfield Beach	Fire Contract (amount based on 2nd proposal)	892,163
	<b>Account Total:</b>	<u>892,163</u>
<b>BUILDING AND ENGINEERING EXPENSES</b>		
<b>Engineering / City Permit Review</b>		
Broward Co. Board of Co. Comm.	Building code services	20,000
Redevelopment Mgmt. Assoc, LLC	Consulting services	30,000
	<b>Account Total:</b>	<u>50,000</u>

## General Fund - Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>TRASH COLLECTION EXPENSES</b>		
<b>Contract Services</b>		
Waste Pro / Sun-Bergeron	Trash collection, recycling, and removal charges	252,752
	<b>Account Total:</b>	<b>252,752</b>
<b>Miscellaneous Equipment</b>		
Various vendors	Miscellaneous charges for services (calibration, replacing totes)	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>BEACH EXPENSES</b>		
<b>Engineering - Beach</b>		
CB&I Planning & Engineering, Inc.	Miscellaneous Beach engineering services	50,000
	<b>Account Total:</b>	<b>50,000</b>
<b>Professional Services - Engineering</b>		
TBD	All other required engineering services (funded from reserves)	50,000
	<b>Account Total:</b>	<b>50,000</b>
<b>Beach Attorney</b>		
Multiple vendors	Attorney costs related to beach (funded from reserves)	200,000
	<b>Account Total:</b>	<b>200,000</b>
<b>Beach Salvage (Boat removal)</b>		
TBD	Boat removal from beach	3,000
	<b>Account Total:</b>	<b>3,000</b>
<b>Beach Committee Expenses</b>		
Various	Miscellaneous expenses by beach committee.	2,500
	<b>Account Total:</b>	<b>2,500</b>
<b>Buoys</b>		
American Underwater Contractors, Inc.	Beach buoy replacement	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)	582,165
	<b>Account Total:</b>	<b>582,165</b>
<b>Interest Payments</b>		
Bank of America	Interest payment on loan (due on April 1st)	113,797
	<b>Account Total:</b>	<b>113,797</b>
<b>TRANSPORTATION</b>		
<b>Contractual Services</b>		
Limousines Of South Florida, Inc.	Shuttle bus services (includes Saturdays)	87,628
	<b>Account Total:</b>	<b>87,628</b>

**General Fund - Notes (Expenditures)**

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Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>NON-OPERATING EXPENSES</b>		
<b><i>Lighthouse Preservation</i></b>		
HLPS	Contribution for annual operating costs	2,150
	<b><i>Account Total:</i></b>	<u><u>2,150</u></u>
<b><i>Hillsboro Inlet Bridge</i></b>		
City of Pompano Beach	Contribution for repairs / rehabilitation to Bridge (final payment)	6,500
	<b><i>Account Total:</i></b>	<u><u>6,500</u></u>
<b><i>Areawide Council on Aging Contribution</i></b>		
AADRC	Contribution to AADRC	4,100
	<b><i>Account Total:</i></b>	<u><u>4,100</u></u>

## Water Fund - Revenues and Expenses

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>REVENUES</b>						
Interest	\$ 1,933	\$ 3,000	\$ 2,731	\$ (269)	\$ 7,500	150.0%
Base - Water Revenues	467,163	467,400	471,453	4,053	471,744	0.9%
Usage - Water Revenues	772,721	746,155	718,429	(27,726)	723,819	-3.0%
Miscellaneous Revenues	5,234	5,000	6,493	1,493	5,000	0.0%
Sprint Spectrum	49,908	51,904	51,904	-	53,980	4.0%
Hillsboro Inlet	6,000	6,000	6,000	-	6,000	0.0%
Net Incr (Decr) In FMV-Invest	(1,182)	-	-	-	-	0.0%
Use of Reserve Balance	-	100,000	-	(100,000)	-	0.0%
<b>Total Revenues</b>	<b>1,301,777</b>	<b>1,379,459</b>	<b>1,257,010</b>	<b>(122,449)</b>	<b>1,268,043</b>	<b>-8.1%</b>
<b>EXPENSES</b>						
<b>Personal Services</b>						
Salaries	263,616	273,265	277,306	(4,041)	287,736	5.3%
Salaries - Other	-	10,000	-	10,000	-	-100.0%
Overtime	27,384	20,000	15,690	4,310	15,000	-25.0%
Sick Leave	13,964	5,000	2,378	2,622	4,987	-0.3%
Social Security / FICA	24,531	23,582	22,393	1,189	23,541	-0.2%
Florida Retirement System	25,255	20,699	20,102	597	19,251	-7.0%
Health and Life Insurance	43,261	33,252	31,920	1,332	34,025	2.3%
Workers' Comp Insurance	9,560	27,390	28,262	(872)	29,097	6.2%
Unemployment Compensation	-	854	-	854	500	-41.5%
<b>Total Personal Services</b>	<b>407,571</b>	<b>414,042</b>	<b>398,051</b>	<b>15,991</b>	<b>414,137</b>	<b>0.0%</b>
<b>Operating Expenses</b>						
Audit Services	11,822	14,000	14,000	-	13,400	-4.3%
Professional Services - Digitize records	-	-	-	-	5,000	0.0%
Engineering Services	-	100,000	90,580	9,420	-	-100.0%
Telephone Service	5,074	7,460	6,046	1,414	6,300	-15.5%
Electricity	49,357	50,000	49,966	34	50,000	0.0%
Liability and Property Insurance	61,012	52,714	53,260	(546)	56,822	7.8%
Maint - Distribution System	4,075	5,000	2,657	2,343	5,000	0.0%
Maint - Bldgs / Grounds	32,354	15,000	10,662	4,338	15,000	0.0%
Repair & Maintenance - Equipment	32,006	28,000	21,858	6,142	28,000	0.0%
Tools and Equipment	2,641	2,500	4,280	(1,780)	3,000	20.0%
Advertising	4,650	1,000	350	650	1,000	0.0%
Bank Fees	3,416	500	300	200	500	0.0%

## Water Fund - Revenues and Expenses

Description	FY 2014 Actual	FY 2015 Budget	FY 2015 Projected	Variance	FY 2016 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Operating Expenses (continued)</b>						
Licenses & Permits	5,888	4,500	4,500	-	4,500	0.0%
Office Supplies	1,820	1,000	734	266	1,200	20.0%
Computer Expense	4,389	4,000	3,888	112	5,000	25.0%
Uniform Supplies	4,296	5,000	3,650	1,350	5,000	0.0%
Fuel and Oil	7,779	10,000	5,168	4,832	10,000	0.0%
Sand Change	8,449	8,000	8,000	-	8,000	0.0%
Chemicals - Water Treatment	69,855	70,000	75,546	(5,546)	72,000	2.9%
Chemicals - Lab Test/Supp	13,968	12,500	7,956	4,544	12,500	0.0%
Subscriptions and Memberships	405	600	600	-	600	0.0%
<b>Total Operating Expenses</b>	<b>323,256</b>	<b>391,774</b>	<b>364,001</b>	<b>27,773</b>	<b>302,822</b>	<b>-22.7%</b>
<b>Net Operating Income</b>	<b>570,950</b>	<b>573,643</b>	<b>494,958</b>	<b>(166,212)</b>	<b>551,084</b>	<b>-3.9%</b>
<b>Annual Debt Service requirement</b>		<b>371,540</b>			<b>395,985</b>	
<b>Debt Service Coverage Ratio</b>		<b>1.54</b>			<b>1.39</b>	
<b>Non Operating Expenses</b>						
Renewal & Replacement	103,125	142,718	142,718	-	105,099	-26.4%
Principal Payment	-	293,313	-	293,313	271,259	-7.5%
Interest Payment	136,933	87,612	124,726	(37,114)	124,726	42.4%
Transfers Out - General Fund	275,000	50,000	50,000	-	50,000	0.0%
Capital Outlay - Equipment	3,990	-	-	-	-	0.0%
Depreciation Expense	365,525	-	-	-	-	0.0%
Bad Debt Expense	(13,749)	-	-	-	-	0.0%
<b>Non Operating Expenses</b>	<b>870,824</b>	<b>573,643</b>	<b>317,444</b>	<b>256,199</b>	<b>551,084</b>	<b>-3.9%</b>
<b>Total Expenses</b>	<b>1,601,651</b>	<b>1,379,459</b>	<b>1,079,496</b>	<b>299,963</b>	<b>1,268,043</b>	<b>-8.1%</b>
<b>Revenues over (under) Expenses</b>	<b>\$ (299,874)</b>	<b>\$ -</b>	<b>\$ 177,514</b>	<b>\$ 177,514</b>	<b>\$ -</b>	

## Water Fund - Notes (Revenues)

Account Name / Source or Vendor Name	Description / Purpose	Budgeted Amount
<b>REVENUES</b>		
<b>Interest</b>		
Bank of America	Interest earned on investment activities	7,500
	<b>Account Total:</b>	<u>7,500</u>
<b>Base - Water Revenues</b>		
Water Billing	Water billing base charges (no increase included for next fiscal year)	471,744
	<b>Account Total:</b>	<u>471,744</u>
<b>Usage - Water Revenues</b>		
Water Billing	Water billing usage charges (Based on FY15 projections and .75% increase in usage for FY16)	723,819
	<b>Account Total:</b>	<u>723,819</u>
<b>Miscellaneous Revenues</b>		
Water Billing / Other	Service charges on late payments	5,000
	<b>Account Total:</b>	<u>5,000</u>
<b>Sprint Spectrum</b>		
Sprint Nextel	Annual lease from Sprint Nextel (increase by 4 % per contract)	53,980
	<b>Account Total:</b>	<u>53,980</u>
<b>Hillsboro Inlet</b>		
Hillsboro Inlet District	Annual amount for lease (\$500/month)	6,000
	<b>Account Total:</b>	<u>6,000</u>

## Water Fund - 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	414,137
	<b>Account Total:</b>	<u><u>414,137</u></u>
<b>OPERATING EXPENSES</b>		
<b>Audit Services</b>		
N/A	Allocated portion of annual audit fees (includes cost for single audit)	10,900
N/A	GASB 45 report (required to run report every other year)	2,500
	<b>Account Total:</b>	<u><u>13,400</u></u>
<b>Professional Services - Digitize records</b>		
N/A	Cost to begin process of digitizing Town records.	5,000
	<b>Account Total:</b>	<u><u>5,000</u></u>
<b>Telephone Service</b>		
Comcast	Phone & internet services	5,100
Verizon Wireless	Cell phones	1,200
	<b>Account Total:</b>	<u><u>6,300</u></u>
<b>Electricity</b>		
FPL	Electricity used at water plant	50,000
	<b>Account Total:</b>	<u><u>50,000</u></u>
<b>Liability/Property Insurance</b>		
FMIT	B-1 Pollution And Remediation Liability	1,956
FMIT	B-2 Storage Tank Liability	907
FMIT	General Liability/Auto/Property Insurance	44,707
Old Dominion	Flood	5,866
Citizens Property Insur. Corp.	Wind Policy	3,387
	<b>Account Total:</b>	<u><u>56,822</u></u>
<b>Maint - Distribution Systems</b>		
Various vendors	Miscellaneous repairs / maintenance supplies for water plant	5,000
	<b>Account Total:</b>	<u><u>5,000</u></u>
<b>Maint - Buildings / Grounds</b>		
Various vendors	Additional landscaping requirements / maintenance supplies	15,000
	<b>Account Total:</b>	<u><u>15,000</u></u>
<b>Repair &amp; Maintenance - Equipment</b>		
Various vendors	Miscellaneous equipment repairs	28,000
	<b>Account Total:</b>	<u><u>28,000</u></u>
<b>Tools and Equipment</b>		
Various vendors	Miscellaneous small tools for repairs	3,000
	<b>Account Total:</b>	<u><u>3,000</u></u>

## Water Fund - Notes (Expenses)

Account Name / Source or Vendor Name	Description / Purpose	Budgeted Amount
<b>OPERATING EXPENSES (continued)</b>		
<b>Advertising</b>		
Sun-Sentinel	Contingency for advertising water plant position(s)	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>Bank fees</b>		
N/A	Bank fees on checking account	500
	<b>Account Total:</b>	<b>500</b>
<b>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
Douglas, Leavy & Associates, Inc	Elevation Certificate	750
Other	Other	402
	<b>Account Total:</b>	<b>4,500</b>
<b>Office Supplies</b>		
Various vendors	Miscellaneous office supplies	1,200
	<b>Account Total:</b>	<b>1,200</b>
<b>Computer Expense</b>		
Tak Technology, Inc.	Quikwaters annual renewal (water billing software)	2,000
Google	Google website users	216
N/A	Additional maintenance on security cameras	1,000
NODE0 IT LLC	Contingency for other computer repairs expenses	1,784
	<b>Account Total:</b>	<b>5,000</b>
<b>Uniform Supplies</b>		
G&K Services	Uniforms and safety gear	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Fuel and Oil</b>		
N/A	Reimbursement to police department for fuel usage	10,000
	<b>Account Total:</b>	<b>10,000</b>
<b>Sand Change</b>		
N/A	Cost for sand change	8,000
	<b>Account Total:</b>	<b>8,000</b>
<b>Chemicals - Water Treatment</b>		
Various Vendors	Fluoride chemicals, chlorine, lime, lab chemicals, etc.	72,000
	<b>Account Total:</b>	<b>72,000</b>
<b>Chemicals - Lab Test/Supplies</b>		
Environmental Reagent Service	Lab chemicals	10,000
Various vendors	Other	2,500
	<b>Account Total:</b>	<b>12,500</b>
<b>Subscriptions and Memberships</b>		
Various Renewals	FDEP OCP License, AWWA Dues, FL Rural Water Assoc, FWPCOA	600
	<b>Account Total:</b>	<b>600</b>

## Water Fund - Notes (Expenses)

Account Name / Source or Vendor Name	Description / Purpose	Budgeted Amount
<b>NON-OPERATING EXPENSES</b>		
<b><i>Renewal and Replacement</i></b>		
Various	Miscellaneous repairs to distribution system	105,099
		<b>Account Total:</b> <u>105,099</u>
<b><i>Principal Debt Retirement</i></b>		
Bank of America	Principal payments on State Revolving loan	271,259
		<b>Account Total:</b> <u>271,259</u>
<b><i>Interest Expense</i></b>		
Bank of America	Interest payments on State Revolving loan	124,726
		<b>Account Total:</b> <u>124,726</u>
<b><i>Transfers Out - General Fund</i></b>		
N/A	Transfer to general fund for allocated costs	50,000
		<b>Account Total:</b> <u>50,000</u>