

THE TOWN OF HILLSBORO BEACH



**Fiscal Year 2012
Adopted Budget**

TOWN OF HILLSBORO BEACH

Public Officials

Dan Dodge

Mayor

Javier Garcia

Commissioner

Claire Schubert

Commissioner

Rhea Weiss

Commissioner

Administrative Staff

Jean-Marie Mark, Town Clerk

Irene C. George, Deputy Town Clerk

Tom Nagy, Police Chief

Mike George, Water Plant Superintendent

D.J. Doody, Town Attorney

Severn Trent, Financial Services

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Budget Calendar - Fiscal Year 2011 / 2012

Date	Activity
June 1	Receipt of Estimated Assessable Property Values
June 10	Provide budget worksheets to Department Heads
June 17	Department Heads return proposed Budget to Finance Department
June 24	Review Budget with Treasurer
July 1	Property Appraiser certifies the taxable values
July 12	Proposed Budget submitted to Town Commission - Workshop
July 12	Town Commission Adopts Preliminary Millage Rate
August 4	Deadline for submitting DR 420 to Property Appraiser & Tax Collector a) Include Proposed Millage Rate b) the current rollback rate c) The date, time, and meeting place of the Tentative Budget Hearing
September 13	County Budget Hearing #1
September 16	Town of Hillsboro Beach 1st Budget & Millage Rate Hearing
September 23	Publish FY 2012 Budget Summary in Local Newspaper
September 26	Town of Hillsboro Beach 2nd and Final Budget Hearing
September 26	Remit Adopted Millage Rate to Tax Appraiser & Tax Collector
September 27	County Budget Hearing #2
October 24	Submit all Tax Documents to Florida Department of Revenue

Property Tax Impact

AVERAGE PROPERTY TAX INCREASE (DECREASE) FOR HOMES ASSESSED AT \$275,000 AND \$1,000,000						
	Adopted 2009-2010		Adopted 2010-2011		Adopted 2011-2012	
	Appraised Value Of Home	\$275,000	\$1,000,000	\$254,650	\$926,000	\$251,340
% Change			-7.40%	-7.40%	-1.30%	-1.30%
Less: Homestead Exemption	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Divided By \$1,000	\$225	\$950	\$205	\$876	\$201	\$864
Multiplied By Millage Rate	2.96	2.96	3.39	3.39	3.39	3.39
Calculated Property Tax	\$666	\$2,812	\$694	\$2,970	\$683	\$2,929
Incr (Decr) Of Municipal Tax			\$28	\$158	(\$11)	(\$41)
	Tax Increase (Decrease) %		4.2%	5.6%	-1.6%	-1.4%

Maximum Millage Levy Calculation

Description	Gross Taxable Value	Millage Rate	Tax Revenue	Revenue Incr (Decr)	% Over Prior Year Rate	% Over Roll Back Rate
2010/2011						
Calculation using Adopted Millage Rate	971,135,898	3.3900	3,292,151	-		
Calculation using Adjusted Taxable Value	966,616,415	3.3900	3,276,830	(15,321)		
2011/2012						
Calculation using FY2010/2011 rate	954,377,265	3.3900	3,235,339	(56,812)	0.00%	n/a
Calculation using Roll Back Rate	954,377,265	3.4293	3,272,846	(19,305)	1.16%	n/a
Roll Back Rate Adjusted for Growth per Capita (Majority Vote of Commission)	954,377,265	3.4482	3,290,884	(1,267)	1.72%	0.55%
Roll Back Rate Adjusted for Growth per Capita (2/3 Vote of Commission)	954,377,265	3.7930	3,619,953	327,802	11.89%	10.61%
Adopted FY2012 Millage Rate	954,377,265	3.3900	3,235,339	(56,812)	0.00%	-1.15%
Change in Millage Rate for each \$25,000 of Additional Increase (Decrease) in Expenses	954,377,265	0.0262	25,000	n/a	0.77%	0.76%

General Fund - Budget Comparison

#	Budget Item	Expenditures	Revenue
	FY2011 Budget	\$ 4,187,101	\$ 4,187,101
	<u>Increases (+)</u>		
1	Special Assessment for Beach Renourishment Loan	-	704,802
2	Principal & Interest Payment on Beach Renourishment Loan	695,962	-
3	Engineering/Inspections expenses for Beach Renourishment Project	205,000	-
4	Increased Transfer/Contribution from Water Fund	-	75,000
5	Projected Increase in Half-Cent Sales Tax Income	-	5,000
6	Projected Increase in Miscellaneous/Liens Search Income	-	2,000
7	Increased Police Payroll Expenses for COLA & STEP Per Contract	35,041	-
8	Increased Gas & Oil Expenses (Police)	5,000	-
9	Projected Increase for Fire Service Agreement Expenses (TBD)	8,505	-
10	Severn Trent Contract for Financial Services	75,900	-
11	Increased Bocce Court Maint & Repair Expenses	9,500	-
12	Limousine of South Florida Contract for Transportation Services	3,327	-
13	Projected Industry Increase of 10% for Liability & Property Insurance	2,420	-
14	Increased Admin-Rental/Leases Expenses based on Current Spending	2,312	-
15	Increased Miscellaneous Income	-	6,890
16	Other	-	40
	Subtotal	1,017,967	793,732
	<u>Decreases (-)</u>		
17	Reduction of Estimated Income from Licenses & Permitting	-	(47,000)
18	Reduction in Health and Life Insurance Premiums	(19,599)	-
19	Reduction of Estimated Income from Marine Law Enforcement Grant	-	(1,792)
20	Reduction of Estimated Income from Fines	-	(5,000)
21	Reduction of FRS Expenses due to Change in Employer Contribution	(127,189)	-
22	Reduction of Estimated Workers' Comp Insurance Expenses	(5,469)	-
23	Reduction of Admin-Payroll Expenses	(43,045)	-
24	Reduction of Planned Capital Outlay-Computers Expenses	(4,000)	-
25	Reduction of Estimated Building Renovation Expenses	(2,500)	-
26	Reduction of Election Fees	(1,000)	-
27	Reduction of Building-Engineering/Inspections Expenses	(4,000)	-
28	Reduction of Estimated Beach - Operating Supplies	(70,000)	-
29	Reduction of Education & Conference Expenses	(1,500)	-
30	Reduction of Comprehensive Planning Expenses	(2,000)	-
31	Reduction of Projection Printing & Stationery Expenses	(2,500)	-
32	Reduction of Estimated Town Attorney Expenses	(25,000)	-

General Fund - Budget Comparison

#	Budget Item	Expenditures	Revenue
33	Reduction of Estimated Buoys Expenses	(6,000)	-
34	Reduction of Planned Police - Equipment (Capital Outlay)	(15,500)	-
35	Reduction of Admin - Contingency Expenses	(4,969)	-
36	Other	(918)	-
	Subtotal	(335,188)	(53,792)
	Total Budget Adjustments	682,778	739,940
	Decrease in Property Tax Revenue		(57,162)
	FY2012 Adopted Budget	\$ 4,869,879	\$ 4,869,879

Water Fund - Budget Comparison

#	Budget Item	Expenses	Revenue
	FY2011 Budget	\$ 1,385,037	\$ 1,385,037
	<u>Increases (+)</u>		
1	Increased Sprint Spectrum Income Per Agreement		5,143
2	Estimated Increase in Interest Income		1,500
3	Proceeds from Loan for Water Plant Construction		4,836,000
4	Water Plant Construction Payments	4,836,000	
5	Interest Payment Due on Loan	70,000	
6	Net Payroll Increase for New Part-time Employee	17,001	
7	Projected Industry Increase of 10% for Health and Life Insurance	11,412	
8	Increased Chemicals-Lab Test/Supp Expenses	4,500	
9	Increased Depreciation Expenses	2,000	
10	Increased Capital Outlay - Computers	3,000	
11	Projected Increase in Electric Expenses	5,000	
12	Projected Increase in Telephone Expenses	1,200	
13	Projected Industry Increase of 10% for Liability & Property Insurance	2,600	
14	Increased Transfer/Contribution to General Fund	75,000	
	Subtotal	5,027,713	4,842,643
	<u>Decreases (-)</u>		
15	Reduction of FRS Expenses due to Change in Employer Contribution	(11,911)	
16	Reduction of Estimated Workers' Comp Insurance Expenses	(2,774)	
17	Reduction of Tools and Equipment Expenses	(1,000)	
18	Reduction of Advertising Expenses	(551)	
19	Reduction of Office Supplies Expenses	(1,750)	
20	Reduction of Maint-Sand/Backwash Pond Expenses	(32,000)	
21	Reduction of Spiractor Cleaning Expenses (Included in other budget line item)	(5,000)	
22	Reduction of Bank Fees	(750)	
23	Reduction of Replacement Reserve & Contingency Expenses	(358,140)	
	Subtotal	(413,876)	-
	Total Budget Adjustments	4,613,838	4,842,643
	Net Decrease in Water Revenue		(228,805)
	FY2012 Adopted Budget	\$ 5,998,875	\$ 5,998,875

Budget Summary - Fiscal Year 2011 / 2012

GENERAL FUND

Description	FY 2010 Actual	FY 2011 Budget	FY 2011 Projected	Variance		% Budget Change
				Bud vs. Proj Fav/(unfav)	FY 2012 Budget	
Revenues						
Locally Levied Taxes	\$ 3,308,649	\$ 3,599,501	\$ 3,602,308	\$ 2,808	\$ 3,542,339	-1.6%
Special Assessments	-	-	-	-	704,802	n/a
License & Permits	210,722	110,000	62,828	(47,172)	63,000	-42.7%
Intergovernmental Revenues	200,960	229,600	220,546	(9,054)	232,848	1.4%
Fines & Forfeitures	20,772	20,000	17,672	(2,328)	15,000	-25.0%
Miscellaneous	56,257	28,000	42,653	14,653	36,890	31.8%
Non-operating	200,000	200,000	6,096,567	5,896,567	275,000	37.5%
Total Revenues	3,997,360	4,187,101	10,042,575	5,855,474	4,869,879	16.3%
Expenditures						
Total Commission	21,612	21,626	21,914	(288)	20,949	-3.1%
Total Administrative	423,377	515,763	455,569	60,194	490,078	-5.0%
Total Police	2,113,437	2,303,760	2,340,507	(36,747)	2,196,042	-4.7%
Total Maintenance	76,082	83,278	85,651	(2,373)	93,193	11.9%
Total Fire	688,398	797,000	826,742	(29,742)	805,505	1.1%
Total Building and Engineer	35,370	23,600	21,060	2,540	19,600	-16.9%
Total Trash	277,274	285,500	305,773	(20,273)	260,500	-8.8%
Total Beaches	425,785	87,000	6,507,529	(6,420,529)	911,962	948.2%
Total Transportation	64,476	64,473	65,287	(814)	67,800	5.2%
Total Human Services	4,072	5,100	4,250	850	4,250	-16.7%
Total Expenditures	4,129,883	4,187,101	10,634,281	(6,447,180)	4,869,879	16.3%
Revenues over (under) Expenditures	\$ (132,523)	\$ (0)	\$ (591,706)	\$ (591,706)	\$ (0)	

Budget Summary - Fiscal Year 2011 / 2012

WATER FUND

Description	FY 2010 Actual	FY 2011 Budget	FY 2011 Projected	Variance Bud vs. Proj Fav/(unfav)	FY 2012 Budget	% Budget Change
Revenues						
Water Revenue	\$ 782,637	\$ 1,336,537	\$ 1,067,149	\$ (269,388)	\$ 1,107,733	-17.1%
Miscellaneous	60,516	48,500	53,961	5,461	55,143	13.7%
Proceeds from Loan	-	-	104,000	104,000	4,836,000	n/a
Total Revenues	843,153	1,385,037	1,225,110	(159,927)	5,998,875	333.1%
Expenses						
Total Personal Services	257,194	307,798	272,111	35,688	321,527	4.5%
Total Operating Expenses	208,815	262,701	254,926	7,775	234,950	-10.6%
Total Non Operating Expenses	275,062	814,538	491,635	322,903	5,442,398	568.2%
Total Expenses	741,071	1,385,037	1,018,671	366,366	5,998,875	333.1%
Revenues over (under) Expenses	\$ 102,082	\$ (0)	\$ 206,439	\$ 206,439	\$ 0	

General Fund - Revenues

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	FY 2012 Budget	% Budget Change
			Thru July 2011	Projected FY 2011		
Locally Levied Taxes						
Tax Receipts - Current Year	\$ 2,975,101	\$ 3,292,501	\$ 3,198,506	\$ 3,276,830	\$ 3,235,339	-1.7%
Tax Receipts - Delinquent	14,572	-	15,216	15,216	-	n/a
Local Opt Gas Tax	38,534	40,000	33,250	40,000	40,000	0.0%
FPL Franchise	246,086	235,000	197,999	237,599	235,000	0.0%
Local Communications Tax	34,356	32,000	27,220	32,664	32,000	0.0%
Subtotal	3,308,649	3,599,501	3,472,191	3,602,308	3,542,339	-1.6%
Non-Ad Valorem Assessments						
Special Assessments	-	-	-	-	704,802	n/a
Subtotal	-	-	-	-	704,802	n/a
License & Permits						
Permits	196,622	100,000	32,715	39,258	35,000	-65.0%
Reinspection Fees	-	7,000	-	-	-	-100.0%
Variances & Development	8,100	3,000	2,100	2,520	3,000	0.0%
Miscellaneous Plan Review	6,000	-	17,050	21,050	25,000	n/a
Subtotal	210,722	110,000	51,865	62,828	63,000	-42.7%
Intergovernmental Revenues						
FL Dept Envir Protection	35,239	35,000	17,994	22,994	35,000	0.0%
State Revenue Sharing	35,713	35,000	31,319	37,075	35,000	0.0%
Liquor Licenses	636	600	636	636	640	6.7%
Half-Cent Sales Tax	112,264	105,000	89,935	107,922	110,000	4.8%
Marine Law Enforcement Grant	-	28,000	-	26,880	26,208	-6.4%
County Transportation Grant	17,108	25,000	18,779	25,039	25,000	0.0%
Occupational Licenses	-	1,000	-	-	1,000	0.0%
Subtotal	200,960	229,600	158,663	220,546	232,848	1.4%
Fines & Forfeitures						
Fines	20,772	20,000	14,727	17,672	15,000	-25.0%
Subtotal	20,772	20,000	14,727	17,672	15,000	-25.0%
Miscellaneous						
Miscellaneous	17,988	5,000	4,964	10,887	11,890	137.8%
Miscellaneous/Liens Search	4,850	3,000	9,072	10,886	5,000	66.7%
Interest	7,980	10,000	6,714	7,914	10,000	0.0%
Net Inc/Dec in Invest. Value	25,439	-	-	-	-	n/a
Sale of Surplus Equipment	-	10,000	12,966	12,966	10,000	0.0%
Subtotal	56,257	28,000	33,716	42,653	36,890	31.8%

General Fund - Revenues

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	FY 2012 Budget	% Budget Change
			Thru July 2011	Projected FY 2011		
Non-Operating Revenues						
Loan Proceeds - Beach Loan	-	-	5,896,567	5,896,567	-	n/a
Transfers/Contribution	200,000	200,000	166,667	200,000	275,000	37.5%
Subtotal	200,000	200,000	6,063,234	6,096,567	275,000	37.5%
Total Revenues	\$ 3,997,360	\$ 4,187,101	\$ 9,794,396	\$10,042,575	\$ 4,869,879	16.3%

General Fund - Town Commission

Description	FY 2010 Actual	FY 2011 Budget	Actuals Thru July 2011	Total Projected FY 2011	Variance Bud vs. Proj Fav/(unfav)	FY 2012 Budget
Personal Services						
Mayor/Commission Stipend	\$ 11,100	\$ 10,800	\$ 9,163	\$ 13,788	\$ (2,988)	\$ 11,100
FICA	849	826	701	1,055	(229)	849
Total Personal Services	11,949	11,626	9,864	14,843	(3,217)	11,949
Operating Expenses						
Mayor/Commission Expense	1,020	1,500	1,090	1,500	-	1,500
Legal Advertising	6,123	3,500	92	1,592	1,908	3,500
Election Fees	2,520	5,000	3,979	3,979	1,021	4,000
Total Operating Expenses	9,663	10,000	5,161	7,071	2,929	9,000
Total Commission	\$ 21,612	\$ 21,626	\$ 15,025	\$ 21,914	\$ (288)	\$ 20,949

General Fund - Town Administration

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY 2011	Bud vs. Proj Fav/(unfav)	
Personal Services						
Salaries	\$ 152,665	\$ 176,496	\$ 149,854	\$ 179,825	\$ (3,328)	\$ 136,510
Sick Leave	4,394	4,000	4,319	4,319	(319)	4,000
Social Security / FICA	13,254	13,808	11,699	13,992	(184)	10,749
Unemployment Tax	2,160	12,500	-	6,253	6,247	12,500
Florida Retirement System	15,876	19,009	15,287	18,179	830	6,703
Health and Life Insurance	17,036	20,200	17,131	20,543	(343)	13,513
Workers' Comp Insurance	1,190	2,300	778	778	1,522	341
Total Personal Services	206,575	248,313	199,068	243,888	4,425	184,316
Operating Expenses						
Audit Fees	14,000	14,000	18,175	14,000	-	14,000
Telephone Service	2,694	3,000	2,740	3,288	(288)	3,360
Internet Service	3,515	3,500	2,056	2,391	1,109	2,009
Postage	5,742	5,000	1,527	2,527	2,473	5,000
Electricity	4,881	6,000	4,563	5,763	237	6,000
Sewer	4,651	4,500	4,465	5,365	(865)	4,500
Water	2,091	4,000	3,015	3,815	185	4,000
Rental/Leases	1,532	5,000	4,452	5,671	(671)	7,312
Liability and Property Insurance	15,137	11,000	14,799	17,499	2,243	12,100
Financial Services	-	-	13,884	23,140	(23,140)	75,900
Town Attorney	74,407	75,000	71,965	91,965	(16,965)	50,000
Comprehensive Planning	2,000	-	-	-	-	-
Office Equipment Repairs	500	1,000	115	315	685	1,000
Printing and Stationery	5,696	8,500	1,365	6,365	2,135	6,000
Miscellaneous	2,667	1,000	416	916	84	1,000
Bank Fees and Dues	1,966	1,500	2,145	2,625	(1,125)	1,500
Advertising	6,928	5,000	1,208	4,208	792	5,000
Office Supplies	4,392	5,000	2,504	4,004	996	4,300
Computer Programs and Supplies	3,046	3,000	5,012	5,012	(2,012)	3,250
Consulting Services	4,686	2,500	2,300	2,300	200	3,000
Education & Conferences	-	1,500	-	-	1,500	500
Town Clerk's Expense	80	200	-	-	200	-
Publications, Memberships & Dues	1,032	750	1,260	1,260	(510)	1,000
Other Contractual	36,320	-	-	-	-	-
Contingency	-	100,000	2,889	2,889	97,111	95,031
Total Operating Expenses	197,963	260,950	160,855	205,318	64,374	305,762

General Fund - Town Administration

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY 2011	Bud vs. Proj Fav/(unfav)	
<i>Non Operating Expenses</i>						
Bad Debt Expense	29,870	-	-	-	-	-
Fines	(11,031)	-	-	-	-	-
Building Renovation	-	2,500	-	-	2,500	-
Capital Outlay - Computers	-	4,000	3,363	6,363	(2,363)	-
<i>Total Non Operating Expenses</i>	18,839	6,500	3,363	6,363	137	-
Total Administrative	\$ 423,377	\$ 515,763	\$ 363,286	\$ 455,569	\$ 68,936	\$ 490,078

General Fund - Maintenance

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY2011	Bud vs. Proj Fav/(unfav)	
Personal Services						
Salaries	\$ 35,090	\$ 36,046	\$ 29,114	\$ 34,660	\$ 1,386	\$ 37,294
Overtime	52	-	-	-	-	-
Sick	406	500	-	-	500	500
Social Security / FICA	2,728	2,796	2,224	2,648	148	2,891
Florida Retirement System	3,700	3,936	2,949	3,484	452	1,856
Health and Life Insurance	18,761	20,800	17,011	20,400	400	20,345
Workers' Comp Insurance	1,158	2,200	1,457	1,457	743	1,387
Total Personal Services	61,895	66,278	52,755	62,649	3,629	64,273
Operating Expenses						
Pest Control - Bldg/Gnds	877	800	754	754	46	800
Liab and Prop Insurance	768	1,200	857	857	343	1,320
Town Hall Maint/Repairs	5,254	5,000	12,138	12,538	(7,538)	7,500
Ground Care and Maint	3,184	2,800	450	2,450	350	2,800
Equipment Repair	(1,816)	3,000	292	2,292	708	3,000
Generator Maint Contract	3,806	2,000	1,700	1,700	300	2,000
Bocce Court Maint & Repair	-	500	-	500	-	10,000
Uniform Supplies	-	200	-	-	200	-
Operating Supplies	2,114	1,500	1,760	1,910	(410)	1,500
Total Operating Expenses	14,187	17,000	17,951	23,001	(6,001)	28,920
Total Maintenance	\$ 76,082	\$ 83,278	\$ 70,706	\$ 85,651	\$ (2,373)	\$ 93,193

General Fund - Police

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY 2011	Bud vs. Proj Fav/(unfav)	
Personal Services						
Salaries	\$ 1,183,574	\$ 1,192,101	\$ 903,518	\$ 1,310,188	\$ (118,088)	\$ 1,221,133
Paid Holidays	45,223	47,970	36,593	41,093	6,877	48,111
Overtime	14,406	30,000	16,401	30,000	-	30,000
Sick Leave	47,031	43,780	46,197	46,197	(2,417)	46,197
Incentive	10,448	9,180	9,485	11,485	(2,305)	10,140
Social Security / FICA	97,339	101,212	81,377	114,025	(12,813)	103,702
Unemployment	3,094	3,500	-	-	3,500	3,500
Florida Retirement System	251,523	297,426	203,883	226,883	70,543	184,623
Health and Life Insurance	268,268	277,350	230,373	273,573	3,777	264,894
Workers' Comp Insurance	28,191	48,380	33,618	33,618	14,762	45,683
Total Personal Services	1,949,097	2,050,898	1,561,445	2,087,062	(36,164)	1,957,983
Operating Expenses						
Telephone Service	4,117	3,900	3,020	3,614	286	3,900
Cellular Telephones	4,248	6,000	2,440	2,940	3,060	3,500
Internet Service	1,361	1,200	1,507	1,842	(642)	2,009
Postage	254	500	240	288	212	500
Electricity	10,954	13,800	10,769	12,923	877	13,800
Liability and Property Insurance	15,963	12,000	14,727	17,794	(5,794)	13,200
Auto Repairs and Maint	10,959	13,000	16,630	17,230	(4,230)	13,000
Radio Maintenance	790	3,000	132	3,000	-	3,000
Building Repairs & Maintenance	5,155	3,000	4,407	4,407	(1,407)	3,000
Printing and Stationery	1,555	2,500	909	2,500	-	2,500
Miscellaneous	(2,945)	1,000	421	821	179	1,000
Contracts-Other Services	14,517	23,150	23,397	24,397	(1,247)	23,150
Physical Examinations	775	1,000	855	955	45	1,000
Office Supplies	4,574	4,000	2,707	4,000	-	4,000
Copier Supplies	398	500	490	580	(80)	-
Gas & Oil	33,377	35,000	35,848	37,848	(2,848)	40,000
Operating Supplies	9,121	10,000	5,145	6,174	3,826	10,000
Uniform Supplies	11,135	12,000	9,811	11,773	227	12,000
Investigation Division	1,998	2,000	450	750	1,250	2,000
First Aid Supplies	-	2,000	-	-	2,000	-
Education & Training	30,375	33,000	19,908	30,375	2,625	33,000
Publications, Memberships & Dues	1,959	2,000	872	2,000	-	2,000
Total Operating Expenses	160,640	184,550	154,685	186,211	(1,661)	186,559

General Fund - Police

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY 2011	Bud vs. Proj Fav/(unfav)	
Non Operating Expenses						
Building Improvements	1,350	1,000	708	708	292	-
Improvements Other Than Buildings	2,000		-	-	-	-
Buildings	-	312	-	-	312	-
Police Cars	-	54,000	53,196	53,196	804	46,000
Office Equipment	-	8,000	4,598	8,000	-	3,000
Police Car Equipment	-	5,000	5,330	5,330	(330)	2,500
Weapons & Specialty Gear	350	-	-	-	-	-
Total Non Operating Expenses	3,700	68,312	63,832	67,234	1,078	51,500
Total Police	\$ 2,113,437	\$ 2,303,760	\$ 1,779,962	\$ 2,340,507	\$ (36,747)	\$ 2,196,042

General Fund - Non Departmental

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY2011	Bud vs. Proj Fav/(unfav)	
Fire Expenses						
Fire Service Agreement	\$ 688,398	\$ 797,000	\$ 826,742	\$ 826,742	\$ (29,742)	\$ 805,505
Total Fire Expenses	688,398	797,000	826,742	826,742	(29,742)	805,505
Building and Engineering Expenses						
Engineering / Inspections	32,607	20,000	15,175	18,210	1,790	16,000
Printing and Stationery	938	600	185	600	-	600
Advertising	103	1,500	1,065	1,500	-	1,500
Miscellaneous	1,722	1,500	-	750	750	1,500
Total Building and Engineer	35,370	23,600	16,425	21,060	2,540	19,600
Trash Collection Expenses						
Contract Services	275,751	285,000	254,283	305,273	(20,273)	260,000
Miscellaneous	1,523	500	225	500	-	500
Total Trash	277,274	285,500	254,508	305,773	(20,273)	260,500
Beach Expenses						
Engineering / Inspections	226,923	-	278,753	528,753	(528,753)	205,000
Beach - Renourishment	93,862	-	5,352,966	5,916,151	(5,916,151)	-
Operating Supplies	-	75,000	11,130	16,130	58,870	5,000
Buoys	-	12,000	17,495	17,495	(5,495)	6,000
Beach Contingency	105,000	-	-	-	-	-
Bond Issue Expense	-	-	29,000	29,000	(29,000)	-
Principal Payments	-	-	-	-	-	482,368
Interest Payments	-	-	-	-	-	213,594
Total Beaches	425,785	87,000	5,689,344	6,507,529	(6,420,529)	911,962

General Fund - Non Departmental

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY2011	Bud vs. Proj Fav/(unfav)	
Transportation Expenses						
Personal Services						
Salaries	32,958	24,570	2,315	2,315	22,255	-
Temporary Employees	217	-	-	-	-	-
Sick Leave	847	-	-	-	-	-
Social Security	2,745	1,880	177	177	1,703	-
Unemployment Tax	834	-	-	-	-	-
Florida Retirement System	3,875	2,523	249	249	2,274	-
Health & Life Insurance	5,856	6,750	558	558	6,192	-
Workers' Comp Insurance	965	1,100	356	356	744	-
Unemployment	-	-	601	-	-	-
Personal Services	48,297	36,823	4,256	3,655	33,168	-
Operating Expenses						
Other Contractual Service	-	-	50,388	60,466	-	67,800
Telephone Service	-	150	-	-	150	-
Liability & Property Insurance	1,535	2,000	534	534	1,466	-
Vehicle Maint/Repairs	6,372	7,500	-	-	7,500	-
Miscellaneous	200	12,000	-	-	12,000	-
Gas & Oil	8,072	6,000	632	632	5,368	-
Operating Expenses	16,179	27,650	51,554	61,632	26,484	67,800
Total Transportation	64,476	64,473	55,810	65,287	59,652	67,800
Human Services Expenses						
Various Agency Contributions	4,072	5,100	4,250	4,250	850	4,250
Total Human Services	4,072	5,100	4,250	4,250	850	4,250
Total Non Departmental	\$ 1,495,375	\$ 1,262,673	\$ 6,847,079	\$ 7,730,641	\$ (6,407,502)	\$ 2,069,617

Water Fund - Revenues & Expenses

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY2011	Bud vs. Proj Fav/(unfav)	
REVENUES						
Base - Water Revenues	\$ 465,336	\$ 676,548	\$ 386,046	\$ 463,410	\$ (213,138)	\$ 462,000
Usage - Water Revenues	317,301	659,989	505,239	603,739	(56,250)	645,733
Miscellaneous Income	426	1,000	1,167	1,167	167	1,000
Interest	2,344	500	2,076	2,426	1,926	2,000
Sprint Spectrum	42,669	41,000	44,368	44,368	3,368	46,143
Hillsboro Inlet	6,500	6,000	5,000	6,000	-	6,000
Loss/Gain on Investments	8,577	-	-	-	-	-
Proceeds from Loan	-	-	-	104,000	104,000	4,836,000
Total Revenues	843,153	1,385,037	943,896	1,225,110	(159,927)	5,998,875
EXPENSES						
<i>Personal Services</i>						
Salaries	181,298	233,013	163,859	196,659	36,354	236,527
Overtime	8,444	-	4,623	5,548	(5,548)	8,278
Sick Leave	4,694	-	2,398	2,398	(2,398)	4,000
Social Security / FICA	14,511	17,825	12,146	14,726	3,099	19,034
Florida Retirement System	19,515	23,930	17,571	19,251	4,679	12,020
Health and Life Insurance	20,200	20,030	22,558	24,832	(4,802)	31,442
Workers' Comp Insurance	8,532	13,000	8,697	8,697	4,303	10,226
<i>Total Personal Services</i>	<i>257,194</i>	<i>307,798</i>	<i>231,852</i>	<i>272,111</i>	<i>35,688</i>	<i>321,527</i>
<i>Operating Expenses</i>						
Audit Fees	9,000	9,000	9,800	9,800	(800)	9,500
Telephone Service	2,282	1,800	2,055	3,095	(1,295)	3,000
Postage	57	50	21	46	4	50
Electricity	46,047	50,000	39,316	47,416	2,584	55,000
Liability and Property Insurance	28,191	26,000	29,804	31,804	(5,804)	28,600
Maint - Distribution System	13,052	10,000	904	2,904	7,096	10,000
Maint - Bldgs / Grounds	5,565	5,000	4,865	5,265	(265)	5,000
Maint - Stationary Equipment	7,903	10,000	8,830	10,000	-	10,000
Maint - Moveable Equipment	10,455	6,000	2,490	6,000	-	6,000
Maint - Sand/Backwash Pond	1,829	32,000	31,818	31,818	182	-
Tools and Equipment	-	4,000	1,558	3,808	192	3,000
Spiractor Cleaning	-	5,000	-	-	5,000	-
Advertising	129	751	1,595	1,845	(1,094)	200
Bank Fees	1,309	1,500	389	467	1,033	750
Office Supplies	667	2,500	468	562	1,938	750

Water Fund - Revenues & Expenses

Description	FY 2010 Actual	FY 2011 Budget	Actuals	Total	Variance	FY 2012 Budget
			Thru July 2011	Projected FY2011	Bud vs. Proj Fav/(unfav)	
Operating Expenses (continued)						
Operating Supplies	220	1,000	743	843	157	500
Chemicals - Water Treat	53,724	55,000	42,878	51,454	3,546	55,000
Sand Change	6,471	10,000	6,919	8,303	1,697	10,000
Uniform Supplies	5,228	4,000	2,439	3,939	61	4,000
Chemicals - Lab Test/Supp	4,133	5,500	7,839	11,839	(6,339)	10,000
Fuel and Oil	8,213	10,000	6,264	10,000	-	10,000
Publications/Dues/School	407	600	451	600	-	600
Permits and Licenses	3,933	10,000	2,865	10,000	-	10,000
Computer Software	-	3,000	3,119	3,119	(119)	3,000
Total Operating Expenses	208,815	262,701	207,430	254,926	7,775	234,950
Non Operating Expenses						
Capital Outlay - Computers	-	-	1,467	1,467	1,467	3,000
Plant Construction	-	-	25,134	129,134	(129,134)	4,836,000
Depreciation	41,374	40,000	24,198	41,374	(1,374)	42,000
Bond Issue Expense	-	-	21,049	21,049	(21,049)	-
Bad Debt Expense	22,311	-	-	-	-	-
Interest Payments	-	-	-	1,500	(1,500)	70,000
Renewal & Replacement	11,377	100,000	75,868	97,111	2,889	100,000
Reserve & Contingency	-	474,538	-	-	474,538	116,398
Transfers Out - General Fund	200,000	200,000	166,667	200,000	-	275,000
Non Operating Expenses	275,062	814,538	314,383	491,635	325,837	5,442,398
Total Expenses	741,071	1,385,037	753,665	1,018,671	369,300	5,998,875
Revenues over (under) Expenses	\$ 102,082	\$ (0)	\$ 190,231	\$ 206,439	\$ 209,373	\$ 0