

# **THE TOWN OF HILLSBORO BEACH**



**Fiscal Year 2015  
Adopted Budget**

(Adopted on September 11, 2014)

# **TOWN OF HILLSBORO BEACH**

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## Public Officials

**Claire Schubert**

*Mayor*

**Javier Garcia**

*Vice Mayor*

**Richard Maggiore**

*Commissioner*

**Troy Link**

*Commissioner*

**Vicky Feaman**

*Commissioner*

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## Administrative Staff

Jean-Marie Mark, Town Clerk

Irene C. George, Deputy Town Clerk

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

### Comparison of Taxable Value - (FY2014 vs FY2015)

Description	Gross Taxable Value	Difference	% Change (incr / decr)
FY14 Certified Taxable Value	988,970,415	-	-
FY14 Adjusted Taxable Value	988,304,813	(665,602)	-0.07%
FY15 Certified Taxable Value	1,057,227,189	68,922,376	6.97%

### 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>	1,048,724,169	3.1947	3,350,359	6	-5.76%	n/a
Prior Year Millage Rate	1,057,227,189	3.3900	3,584,000	233,647	0.00%	6.11%
Majority Vote Maximum Millage Rate Allowed	1,057,227,189	3.4096	3,604,722	254,369	0.58%	6.73%
Two-thirds Vote Maximum Millage Rate Allowed	1,057,227,189	3.7506	3,965,236	614,883	10.64%	17.40%
<b>Millage Rate included in Budget</b>	<b>1,057,227,189</b>	<b>3.3900</b>	<b>3,584,000</b>	<b>233,647</b>	<b>0.00%</b>	<b>6.11%</b>

#### Notes

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

## Impact of Adopted Millage Rate

AVERAGE PROPERTY TAX INCREASE (DECREASE) FOR HOMES ASSESSED AT \$250,000, \$500,000 AND \$1,000,000									
	Adopted 2012/2013			Adopted 2013/2014			Adopted 2014/2015		
	Appraised Value Of Home	\$231,324	\$462,648	\$925,295	\$237,358	\$474,716	\$949,433	\$253,911	\$507,822
% Change	1.24%	1.24%	1.24%	2.61%	2.61%	2.61%	6.97%	6.97%	6.97%
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	\$181	\$413	\$875	\$187	\$425	\$899	\$204	\$458	\$966
Multiplied By Millage Rate	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39	3.39
Calculated Property Tax	\$615	\$1,399	\$2,967	\$635	\$1,440	\$3,049	\$691	\$1,552	\$3,274
Incr (Decr) Of Property Tax	\$10	\$19	\$38	\$20	\$41	\$82	\$56	\$112	\$224
	<b>1.6%</b>	<b>1.4%</b>	<b>1.3%</b>	<b>3.3%</b>	<b>2.9%</b>	<b>5.8%</b>	<b>8.8%</b>	<b>7.8%</b>	<b>15.6%</b>

## Budget Summary - Fiscal Year 2014 / 2015 (Without Beach Project)

### GENERAL FUND

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Revenues</b>						
Property Taxes	\$ 3,176,022	\$ 3,250,518	\$ 3,245,054	\$ (5,464)	\$ 3,474,312	6.9%
Other Locally Levied Taxes	271,827	287,290	281,401	(5,889)	287,290	0.0%
Special Assessments	750,354	750,523	750,523	-	750,523	0.0%
License & Permits	96,377	134,000	110,076	(23,924)	125,000	-6.7%
Intergovernmental Revenues	240,182	216,584	213,994	(2,590)	232,385	7.3%
Fines & Forfeitures	15,088	16,000	14,281	(1,719)	16,000	0.0%
Miscellaneous Revenues	64,945	38,500	25,024	(13,476)	31,000	-19.5%
Non-Operating	275,000	275,000	275,000	-	50,000	-81.8%
<b>Total Revenues</b>	<b>4,889,795</b>	<b>4,968,415</b>	<b>4,915,354</b>	<b>(53,061)</b>	<b>4,966,510</b>	<b>-0.04%</b>
<b>Expenditures</b>						
Total Town Commission	13,689	21,949	13,733	8,216	21,949	0.0%
Total Town Administration	602,186	521,559	480,163	41,396	501,950	-3.8%
Total Police	2,307,490	2,413,580	2,349,653	63,927	2,410,547	-0.1%
Total Maintenance	84,530	99,088	109,639	(10,551)	122,985	24.1%
Total Fire	637,774	706,114	706,114	-	725,513	2.7%
Total Building and Engineer	37,006	41,000	51,683	(10,683)	50,000	22.0%
Total Trash	223,664	180,185	183,798	(3,613)	230,826	28.1%
Total Beaches	922,484	900,962	774,378	126,584	803,962	-10.8%
Total Transportation	72,665	79,560	79,560	-	87,628	10.1%
Total Non-Operating	3,610	4,418	28,396	(23,978)	11,150	152.4%
<b>Total Expenditures</b>	<b>4,905,097</b>	<b>4,968,415</b>	<b>4,777,116</b>	<b>191,299</b>	<b>4,966,510</b>	<b>-0.04%</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ (15,303)</b>	<b>\$ -</b>	<b>\$ 138,238</b>	<b>\$ 138,238</b>	<b>\$ -</b>	

## Budget Summary - Fiscal Year 2014 / 2015 (With Beach Project)

### GENERAL FUND

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance		FY 2015 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)			
<b>Revenues</b>							
Property Taxes	\$ 3,176,022	\$ 3,250,518	\$ 3,245,054	\$ (5,464)		\$ 3,474,312	6.9%
Other Locally Levied Taxes	271,827	287,290	281,401	(5,889)		287,290	0.0%
Special Assessments	750,354	750,523	750,523	-		750,523	0.0%
License & Permits	96,377	134,000	110,076	(23,924)		125,000	-6.7%
Intergovernmental Revenues	240,182	216,584	213,994	(2,590)		1,632,385	653.7%
Fines & Forfeitures	15,088	16,000	14,281	(1,719)		16,000	0.0%
Miscellaneous Revenues	64,945	38,500	25,024	(13,476)		31,000	-19.5%
Non-Operating	275,000	275,000	275,000	-		50,000	-81.8%
Use of Fund Balance Reserves	-	-	-	-		700,000	n/a
<b>Total Revenues</b>	<b>4,889,795</b>	<b>4,968,415</b>	<b>4,915,354</b>	<b>(53,061)</b>		<b>7,066,510</b>	<b>42.2%</b>
<b>Expenditures</b>							
Total Town Commission	13,689	21,949	13,733	8,216		21,949	0.0%
Total Town Administration	602,186	521,559	480,163	41,396		501,950	-3.8%
Total Police	2,307,490	2,413,580	2,349,653	63,927		2,410,547	-0.1%
Total Maintenance	84,530	99,088	109,639	(10,551)		122,985	24.1%
Total Fire	637,774	706,114	706,114	-		725,513	2.7%
Total Building and Engineer	37,006	41,000	51,683	(10,683)		50,000	22.0%
Total Trash	223,664	180,185	183,798	(3,613)		230,826	28.1%
Total Beaches	922,484	900,962	774,378	126,584		2,903,962	222.3%
Total Transportation	72,665	79,560	79,560	-		87,628	10.1%
Total Non-Operating	3,610	4,418	28,396	(23,978)		11,150	152.4%
<b>Total Expenditures</b>	<b>4,905,097</b>	<b>4,968,415</b>	<b>4,777,116</b>	<b>191,299</b>		<b>7,066,510</b>	<b>42.2%</b>
<b>Revenues over (under) Expenditures</b>	<b>\$ (15,303)</b>	<b>\$ -</b>	<b>\$ 138,238</b>	<b>\$ 138,238</b>		<b>\$ -</b>	

## Budget Summary - Fiscal Year 2014 / 2015

### WATER FUND

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance Bud vs. Proj Fav/(unfav)	FY 2015 Budget	% Budget Change
<b>Revenues</b>						
Water Revenue	\$ 1,181,752	\$ 1,189,137	\$ 1,209,686	\$ 20,549	\$ 1,213,555	2.1%
Miscellaneous	66,766	63,908	63,261	(647)	65,904	3.1%
Use of Cash Reserve Balance	-	-	-	-	100,000	n/a
<b>Total Revenues</b>	<b>1,248,518</b>	<b>1,253,045</b>	<b>1,272,947</b>	<b>19,902</b>	<b>1,379,459</b>	<b>10.1%</b>
<b>Expenses</b>						
Total Personal Services	381,309	420,515	424,851	(4,336)	414,042	-1.5%
Total Operating Expenses	253,897	281,508	311,811	(30,303)	391,774	39.2%
Total Non Operating Expenses	579,458	551,022	440,344	110,678	573,643	4.1%
<b>Total Expenses</b>	<b>1,214,665</b>	<b>1,253,045</b>	<b>1,177,007</b>	<b>76,038</b>	<b>1,379,459</b>	<b>10.1%</b>
<b>Revenues over (under) Expenses</b>	<b>\$ 33,853</b>	<b>\$ -</b>	<b>\$ 95,940</b>	<b>\$ 95,940</b>	<b>\$ -</b>	

## Budget Comparison - General Fund

#	Budget Item	Expenditures	Revenue
	<b>FY2014 Budget</b>	\$ 4,968,415	\$ 4,968,415
	<b><u>Increases (+)</u></b>		
1	Increase for beach renourishment project	2,003,000	1,400,000
2	Increase in intergovernmental revenue (Revenue Sharing/Half-Cent Sales Tax)	-	10,801
3	Projected Increase in Fire Services Agreement	19,399	-
4	Increase in transportation services to include Saturdays	8,068	5,000
5	Budget for Lighthouse preservation	2,150	-
6	Budget for Hillsboro Beach Inlet Bridge contribution	5,000	-
7	Net change in revenue & expense from Licenses & Permitting Activities	9,000	(9,000)
8	Increase in trash collection services budget	50,641	-
9	Increase in Net Payroll for Maintenance & Administrative Department	23,821	-
10	Increase in Postage Expenses (Administrative Department)	1,000	-
11	Budget for Town events	5,000	-
12	Increase in advertising budget	4,000	-
13	Increase in Police Auto Repairs & Maintenance Expenses	4,000	-
14	Increase in computer services budget	4,625	-
15	Budget for energy efficiency program	6,000	-
16	Increase in Maintenance costs for Town Hall A/C	15,900	-
17	Net increase in payroll for Police (Staffing changes / COLA & STEP Per Contract)	49,631	-
	<b>Subtotal</b>	<b>2,211,234</b>	<b>1,406,801</b>
	<b><u>Decreases (-)</u></b>		
18	Reduction in Transfer from Water Fund	-	(225,000)
19	Increase in Contingency Expense (Administrative Department)	(45,436)	-
20	Decrease in police car purchases and related equipment	(28,000)	(7,500)
21	Reduction in Radios & Accessories / Other equipment (purchased in FY14)	(10,500)	-
22	Reduction in Police Education & Training budget	(5,000)	-
23	Reduction in insurance budget (general / auto / liability)	(7,892)	-
24	Reduction for sidewalk study completed in FY14	(10,000)	-
25	All other decreases	(6,311)	-
	<b>Subtotal</b>	<b>(113,140)</b>	<b>(232,500)</b>
	Total Budget Adjustments	2,098,095	1,174,301
	<b>Net Increase in Property Tax Revenue</b>		223,794
	<b>Use of Fund Balance</b>		700,000
	<b>FY2015 Budget</b>	<b>\$ 7,066,510</b>	<b>\$ 7,066,510</b>
	% Change		42.2%

## Budget Comparison - Water Fund

#	Budget Item	Expenses	Revenue
	<b>FY2014 Budget</b>	\$ 1,253,045	\$ 1,253,045
	<b><u>Increases (+)</u></b>		
1	Increase in sprint spectrum income per agreement	-	1,996
2	Increase in interest & principal payments due on loan	143,314	-
3	Increase in renewal & replacement contingency	105,307	-
4	Increase in repair & maintenance	4,500	-
5	Increase in Chemicals-Water Testing	20,000	-
6	Added budget for Engineering Services	100,000	100,000
7	All other increases	2,679	-
	<b>Subtotal</b>	<b>375,800</b>	<b>101,996</b>
	<b><u>Decreases (-)</u></b>		
8	Net payroll decrease for staffing changes / cost of benefits / salary increase	(6,473)	-
9	Increase for Liability & Property Insurance	(7,913)	-
10	Reduction in electricity usage	(10,000)	-
11	Reduction in transfer to General fund	(225,000)	-
	<b>Subtotal</b>	<b>(249,386)</b>	<b>-</b>
	Total Budget Adjustments	126,414	101,996
	<b>Net Increase in Water Revenue</b>		<b>24,418</b>
	<b>FY2015 Budget</b>	<b>\$ 1,379,459</b>	<b>\$ 1,379,459</b>
	<b>% Change</b>		<b>10.1%</b>

## General Fund - FY2014/15 Revenues

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Locally Levied Taxes</b>						
Tax Receipts - Current Year	3,167,669	\$ 3,352,808	\$ 3,352,808	\$ -	\$ 3,584,000	6.9%
Tax Receipts - (Discounts)	-	(107,290)	\$ (112,754)	(5,464)	(114,688)	6.9%
Tax Receipts - Delinquent	8,353	5,000	5,000	-	5,000	0.0%
Local Opt Gas Tax	31,847	32,290	33,316	1,026	32,290	0.0%
FPL Franchise	206,694	220,000	215,288	(4,712)	220,000	0.0%
Local Communications Tax	33,287	35,000	32,797	(2,203)	35,000	0.0%
<b>Subtotal</b>	<b>3,447,849</b>	<b>3,537,808</b>	<b>3,526,455</b>	<b>(11,353)</b>	<b>3,761,602</b>	<b>6.3%</b>
<b>Non-Ad Valorem Assessments</b>						
Special Assessments	750,354	750,523	750,523	-	750,523	0.0%
<b>Subtotal</b>	<b>750,354</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	89,327	115,000	107,976	(7,024)	115,000	0.0%
Variances & Development	1,050	4,000	2,100	(1,900)	4,000	0.0%
Miscellaneous Plan Review	6,000	15,000	-	(15,000)	6,000	-60.0%
<b>Subtotal</b>	<b>96,377</b>	<b>134,000</b>	<b>110,076</b>	<b>(23,924)</b>	<b>125,000</b>	<b>-6.7%</b>
<b>Intergovernmental Revenues</b>						
Occupational Licenses	1,862	1,000	724	(276)	1,000	0.0%
FEMA Grants	-	-	-	-	-	n/a
Other State / Federal Grants	2,185	-	-	-	700,000	n/a
FDLE - JAG Grant	1,000	1,000	1,000	-	1,000	0.0%
State Revenue Sharing	37,148	37,780	36,227	(1,553)	40,108	6.2%
Alcoholic Beverage License	636	640	640	-	640	0.0%
Half-Cent Sales Tax	109,390	112,564	115,996	3,432	121,037	7.5%
Recycling Revenue	16,291	10,000	5,807	(4,193)	10,000	0.0%
County Transportation Grant	25,013	25,000	25,000	-	30,000	20.0%
Other Grants - Recycling	18,000	-	-	-	-	n/a
Marine Law Enforcement Grant	28,657	28,600	28,600	-	28,600	0.0%
Interlocal Agreement	-	-	-	-	700,000	n/a
<b>Subtotal</b>	<b>240,182</b>	<b>216,584</b>	<b>213,994</b>	<b>(2,590)</b>	<b>1,632,385</b>	<b>653.7%</b>
<b>Fines &amp; Forfeitures</b>						
Fines	11,873	15,000	13,781	(1,219)	15,000	0.0%
Seizures and Forfeitures	3,215	1,000	500	(500)	1,000	0.0%
<b>Subtotal</b>	<b>15,088</b>	<b>16,000</b>	<b>14,281</b>	<b>(1,719)</b>	<b>16,000</b>	<b>0.0%</b>

## General Fund - FY2014/15 Revenues

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Miscellaneous Revenues</b>						
Miscellaneous	26,261	12,000	16,061	4,061	12,000	0.0%
Lien Search Fee	11,300	11,000	6,700	(4,300)	11,000	0.0%
Interest Income	5,358	7,500	1,898	(5,602)	7,500	0.0%
Interest Income - Tax Collector	664	500	366	(134)	500	0.0%
Net Incr (Decr) In FMV-Invest	6,363	-	-	-	-	n/a
Sale of Surplus Equipment	15,000	7,500	-	(7,500)	-	-100.0%
<b>Subtotal</b>	<b>64,945</b>	<b>38,500</b>	<b>25,024</b>	<b>(13,476)</b>	<b>31,000</b>	<b>-19.5%</b>
<b>Non-Operating Revenues</b>						
Transfers/Contribution	275,000	275,000	275,000	-	50,000	-81.8%
Use of Fund Balance Reserves	-	-	-	-	700,000	n/a
<b>Subtotal</b>	<b>275,000</b>	<b>275,000</b>	<b>275,000</b>	<b>-</b>	<b>750,000</b>	<b>172.7%</b>
<b>Total Revenues</b>	<b>\$ 4,889,795</b>	<b>\$ 4,968,415</b>	<b>\$ 4,915,354</b>	<b>\$ (53,061)</b>	<b>\$ 7,066,510</b>	<b>42.2%</b>

## General Fund - Town Commission

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 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	-	3,500	995	2,505	3,500	0.0%
Election Fees	1,047	4,000	54	3,946	4,000	0.0%
Mayor/Commission Expense	2,630	2,500	2,672	(172)	2,500	0.0%
<b>Total Operating Expenses</b>	<b>3,677</b>	<b>10,000</b>	<b>3,721</b>	<b>6,279</b>	<b>10,000</b>	<b>0.0%</b>
<b>Total Commission</b>	<b>\$ 13,689</b>	<b>\$ 21,949</b>	<b>\$ 13,733</b>	<b>\$ 8,216</b>	<b>\$ 21,949</b>	<b>0.0%</b>

## General Fund - Town Administration

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Personal Services</b>						
Salaries	\$ 150,926	\$ 154,934	\$ 156,596	\$ (1,662)	\$ 166,184	7.3%
Sick Leave	8,160	3,858	3,215	643	3,312	-14.2%
Social Security / FICA	11,790	12,148	12,225	(77)	12,966	6.7%
Florida Retirement System	9,574	10,369	16,863	(6,494)	15,223	46.8%
Health and Life Insurance	14,675	16,238	15,862	376	19,785	21.8%
Workers' Comp Insurance	270	318	297	21	922	190.0%
Unemployment Compensation	3,671	1,221	-	1,221	750	-38.6%
<b>Total Personal Services</b>	<b>199,065</b>	<b>199,086</b>	<b>205,059</b>	<b>(5,973)</b>	<b>219,142</b>	<b>10.1%</b>
<b>Operating Expenses</b>						
Coding Ordinances	2,143	1,500	1,486	14	1,500	0.0%
Town Attorney	53,944	50,000	48,465	1,535	50,000	0.0%
Audit Services	17,800	16,919	16,919	-	17,000	0.5%
Accounting/Financial Services	75,900	75,900	75,900	-	75,900	0.0%
Professional Services - IT	-	-	-	-	4,625	n/a
Telephone Service	3,444	3,500	3,396	104	3,500	0.0%
Postage	1,570	2,000	3,149	(1,149)	3,000	50.0%
Utility - Water	5,119	3,500	4,359	(859)	3,500	0.0%
Florida Power and Light	4,256	4,600	4,161	439	4,600	0.0%
Utility - Sewer	5,073	5,000	4,794	206	5,000	0.0%
Rental/Leases	2,098	2,100	2,098	2	2,329	10.9%
Liability and Property Insurance	28,059	26,428	20,389	6,039	22,864	-13.5%
R&M-Bridge	160,000	-	-	-	-	n/a
Office Equipment Repairs	190	500	-	500	-	-100.0%
Printing and Stationery	4,278	4,000	2,149	1,851	4,000	0.0%
Advertising	8,415	5,000	6,271	(1,271)	9,000	80.0%
Miscellaneous	354	1,000	3,688	(2,688)	4,000	300.0%
Bank Fees	974	800	609	191	800	0.0%
Internet Service	2,734	2,700	3,569	(869)	3,600	33.3%
Office Supplies	3,372	4,000	6,112	(2,112)	4,500	12.5%
Computer Expense	14,627	5,000	10,302	(5,302)	5,000	0.0%
Subscriptions and Memberships	2,024	1,806	1,948	(142)	1,806	0.0%
Sidewalk Study	-	10,000	-	10,000	-	-100.0%
Office Equipment	-	3,000	-	3,000	2,000	-33.3%
Training Expenses	-	-	-	-	1,500	n/a
Town Events	-	-	-	-	5,000	n/a
Contingency	6,745	93,220	55,341	37,879	47,784	-48.7%
<b>Total Operating Expenses</b>	<b>403,121</b>	<b>322,473</b>	<b>275,105</b>	<b>47,368</b>	<b>282,807</b>	<b>-12.3%</b>
<b>Total Administrative</b>	<b>\$ 602,186</b>	<b>\$ 521,559</b>	<b>\$ 480,163</b>	<b>\$ 41,396</b>	<b>\$ 501,950</b>	<b>-3.8%</b>

## General Fund - Maintenance

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	% Budget Change
				Bud vs. Proj Fav/(unfav)		
<b>Personal Services</b>						
Salaries	\$ 38,419	\$ 39,399	\$ 40,272	\$ (873)	\$ 40,581	3.0%
Sick Leave	1,270	1,590	1,515	75	1,639	3.1%
Social Security / FICA	2,930	3,136	3,184	(48)	3,230	3.0%
Florida Retirement System	2,164	2,738	2,441	297	2,991	9.2%
Health and Life Insurance	21,382	25,117	24,507	610	24,149	-3.9%
Workers' Comp Insurance	1,054	1,227	1,463	(236)	4,383	257.2%
<b>Total Personal Services</b>	<b>67,219</b>	<b>73,207</b>	<b>73,382</b>	<b>(175)</b>	<b>76,972</b>	<b>5.1%</b>
<b>Operating Expenses</b>						
Pest Control - Building/Grounds	768	800	960	(160)	800	0.0%
Liability and Property Insurance	1,120	1,381	1,450	(69)	1,113	-19.4%
R&M - Equipment	1,945	2,000	1,532	468	2,000	0.0%
R&M - Grounds	297	2,500	3,290	(790)	2,500	0.0%
Town Hall Maint/Repairs	3,817	7,500	19,045	(11,545)	5,000	-33.3%
Generator Maint Contract	2,700	2,700	2,584	116	2,700	0.0%
R&M - Bocce Court	3,137	5,000	3,900	1,100	5,000	0.0%
Operating Supplies-General	3,528	4,000	3,496	504	4,000	0.0%
R&M - Roof	-	-	-	-	1,000	n/a
A/C Replacement (1)	-	-	-	-	14,400	n/a
A/C Maintenance Contract	-	-	-	-	1,500	n/a
Energy Efficiency Program	-	-	-	-	6,000	n/a
<b>Total Operating Expenses</b>	<b>17,311</b>	<b>25,881</b>	<b>36,257</b>	<b>(10,376)</b>	<b>46,013</b>	<b>77.8%</b>
<b>Total Maintenance</b>	<b>\$ 84,530</b>	<b>\$ 99,088</b>	<b>\$ 109,639</b>	<b>\$ (10,551)</b>	<b>\$ 122,985</b>	<b>24.1%</b>

### Notes

(1) This line item is for the replacement of 4 A/C units at Town Hall.

## General Fund - Police

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Personal Services</b>						
Salaries	\$ 1,232,918	\$ 1,300,239	\$ 1,250,983	\$ 49,256	\$ 1,315,694	1.2%
Paid Holidays	46,958	50,009	49,875	134	51,215	2.4%
Overtime	39,961	35,000	34,800	200	35,000	0.0%
Sick Leave	54,518	33,605	32,799	806	31,573	-6.0%
Incentive	13,556	13,422	13,500	(78)	12,822	-4.5%
Social Security / FICA	105,587	109,569	105,753	3,816	110,642	1.0%
Florida Retirement System	183,783	226,290	226,963	(673)	246,455	8.9%
Health and Life Insurance	281,533	328,364	329,733	(1,369)	302,905	-7.8%
Workers' Comp Insurance	34,957	40,110	38,576	1,534	79,933	99.3%
Unemployment Compensation	-	2,500	-	2,500	2,500	0.0%
<b>Total Personal Services</b>	<b>1,993,771</b>	<b>2,139,108</b>	<b>2,082,983</b>	<b>56,125</b>	<b>2,188,739</b>	<b>2.3%</b>
<b>Operating Expenses</b>						
Contracts-Other Services	22,802	20,000	20,505	(505)	20,000	0.0%
Information Technology Services	-	7,500	-	-	6,500	-13.3%
Telephone Service	3,129	3,300	3,142	158	3,300	0.0%
Mobile Phones	3,858	3,900	3,851	49	3,900	0.0%
Postage	106	250	198	52	500	100.0%
Electricity	10,439	12,000	10,852	1,149	11,000	-8.3%
Liability and Property Insurance	31,179	36,121	30,675	5,446	32,061	-11.2%
Building Repairs & Maintenance	2,608	3,000	3,000	-	3,000	0.0%
Radio Maintenance	-	500	500	-	500	0.0%
Auto Repairs and Maintenance	17,596	20,000	17,183	2,817	24,000	20.0%
Printing and Binding	2,031	2,500	3,216	(716)	2,500	0.0%
Miscellaneous Services	320	500	500	-	500	0.0%
Internet Service	3,512	3,401	4,048	(647)	4,048	19.0%
Physical Examinations	690	1,000	1,065	(65)	1,000	0.0%
Office Supplies	4,078	4,000	1,318	2,682	4,000	0.0%
Operating Supplies	7,551	10,000	8,079	1,921	8,000	-20.0%
Fuel & Oil	49,888	54,000	57,198	(3,198)	55,000	1.9%
Uniform Supplies	10,902	12,000	8,714	3,286	9,000	-25.0%
Investigation Division	137	2,000	271	1,729	1,500	-25.0%
Subscriptions and Memberships	1,882	2,000	2,250	(250)	1,000	-50.0%
Education & Training	24,596	25,000	20,847	4,153	20,000	-20.0%
<b>Total Operating Expenses</b>	<b>197,303</b>	<b>222,972</b>	<b>197,413</b>	<b>18,059</b>	<b>211,309</b>	<b>-5.2%</b>

## General Fund - Police

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Non Operating Expenses</b>						
Police Equipment	10,495	3,000	3,000	-	3,000	0.0%
Police Cars	51,068	28,000	50,874	(22,874)	-	-100.0%
Police Car Equipment	8,751	2,500	2,999	(499)	-	-100.0%
Radios and Accessories	39,396	15,000	12,223	2,777	7,500	-50.0%
Weapons & Specialty Gear	6,705	3,000	161	2,839	-	-100.0%
<b>Total Non Operating Expenses</b>	<b>116,416</b>	<b>51,500</b>	<b>69,257</b>	<b>(17,757)</b>	<b>10,500</b>	<b>-79.6%</b>
<b>Total Police</b>	<b>\$ 2,307,490</b>	<b>\$ 2,413,580</b>	<b>\$ 2,349,653</b>	<b>\$ 56,427</b>	<b>\$ 2,410,547</b>	<b>-0.13%</b>

## General Fund - Non Departmental

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>Fire Expenses</b>						
Fire Service Agreement	\$ 637,774	\$ 706,114	\$ 706,114	\$ -	\$ 725,513	2.7%
<b>Total Fire Expenses</b>	<b>637,774</b>	<b>706,114</b>	<b>706,114</b>	<b>-</b>	<b>725,513</b>	<b>2.7%</b>
<b>Building &amp; Engineering Expenses</b>						
Engineering	37,006	41,000	51,683	(10,683)	50,000	22.0%
<b>Total Building &amp; Engineer Expenses</b>	<b>37,006</b>	<b>41,000</b>	<b>51,683</b>	<b>(10,683)</b>	<b>50,000</b>	<b>22.0%</b>
<b>Trash Collection Expenses</b>						
Contract Services	215,264	178,685	183,798	(5,113)	229,826	28.6%
Miscellaneous Equipment	8,400	1,500	-	1,500	1,000	-33.3%
<b>Total Trash Collection Expenses</b>	<b>223,664</b>	<b>180,185</b>	<b>183,798</b>	<b>(3,613)</b>	<b>230,826</b>	<b>28.1%</b>
<b>Beach Expenses</b>						
Engineering	203,958	55,000	63,416	(8,416)	50,000	-9.1%
Beach Renourishment	8,915	15,000	-	15,000	2,115,000	14000.0%
Beach Savage (Boat removal)	-	-	-	-	3,000	n/a
Beach Renourishment - Future	-	120,000	-	120,000	15,000	-87.5%
Beach Committee Expenses	-	-	-	-	10,000	n/a
Buoys	13,649	15,000	15,000	-	15,000	0.0%
Principal Payments	532,790	548,533	548,533	-	565,099	3.0%
Interest Payments	163,172	147,429	147,429	-	130,863	-11.2%
<b>Total Beach Expenses</b>	<b>922,484</b>	<b>900,962</b>	<b>774,378</b>	<b>126,584</b>	<b>2,903,962</b>	<b>222.3%</b>
<b>Transportation Expenses</b>						
Contractual Services	72,665	79,560	79,560	-	87,628	10.1%
<b>Total Transportation Expenses</b>	<b>72,665</b>	<b>79,560</b>	<b>79,560</b>	<b>-</b>	<b>87,628</b>	<b>10.1%</b>
<b>Non-Operating Expenses (1)</b>						
Lighthouse Preservation	-	-	-	-	2,150	n/a
Hillsboro Inlet Bridge	-	-	25,000	(25,000)	5,000	n/a
Other Agency Contributions	3,610	4,418	3,396	1,022	4,000	-9.5%
Bad Debt Expenses	1,760	-	-	-	-	n/a
<b>Total Non-Operating Expenses</b>	<b>3,610</b>	<b>4,418</b>	<b>28,396</b>	<b>(23,978)</b>	<b>11,150</b>	<b>152.4%</b>
<b>Total Non Departmental</b>	<b>\$ 1,897,203</b>	<b>\$ 1,912,239</b>	<b>\$ 1,823,929</b>	<b>\$ 88,310</b>	<b>\$ 4,009,078</b>	<b>109.7%</b>

### Notes

(1) This department was formerly named "Human Services"

## 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	3,469,312
	<b>Account Total:</b>	<b><u>3,469,312</u></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><u>5,000</u></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><u>32,290</u></b>
<b>FPL Franchise</b>		
FPL	Electrical franchise fees received from FPL	220,000
	<b>Account Total:</b>	<b><u>220,000</u></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><u>35,000</u></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><u>750,523</u></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><u>115,000</u></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><u>4,000</u></b>
<b>Miscellaneous Plan Review</b>		
Various Sources	Fees associated with site plans. (Based on Town's fee schedule)	6,000
	<b>Account Total:</b>	<b><u>6,000</u></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><u>1,000</u></b>
<b>Other State / Federal Grants</b>		
State of Florida	Matching funds for beach project	700,000
	<b>Account Total:</b>	<b><u>700,000</u></b>
<b>FDLE - JAG Grant</b>		
Florida Dept of Law Enforcement	Grant for Police equipment	1,000
	<b>Account Total:</b>	<b><u>1,000</u></b>

## General Fund - Budget 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	40,108
	<b>Account Total:</b>	<b>40,108</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.	121,037
	<b>Account Total:</b>	<b>121,037</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	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>Interlocal Agreement</b>		
City of Deerfield Beach	Interlocal agreement for share of beach project expenses	700,000
	<b>Account Total:</b>	<b>700,000</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 received not included in other categories	12,000
	<b>Account Total:</b>	<b>12,000</b>
<b>Lien Search Fee</b>		
Various Sources	Fee 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>

## General Fund - Budget Notes (Revenues)

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

#### Transfers/Contribution

N/A

Transfers from water fund for allocated costs.

50,000

**Account Total:** 50,000

#### Use of Fund Balance Reserves

N/A

Funding for Town's portion of beach project.

700,000

**Account Total:** 700,000

## 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	219,142
		<b>Account Total:</b> <u>219,142</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)	13,900
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>17,000</u>
<b>Accounting/Financial Services</b>		
Severn Trent Environmental Services	Management fees	75,900
		<b>Account Total:</b> <u>75,900</u>
<b>Professional Services - IT</b>		
Robert Mark Rutledge	IT services	4,625
		<b>Account Total:</b> <u>4,625</u>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>TOWN ADMINISTRATION</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Communication - Telephone</b>		
AT&T	Phone bill	3,500
	<b>Account Total:</b>	<b>3,500</b>
<b>Postage</b>		
Various Vendors	Mailing agendas, AP checks, miscellaneous deliveries, stamps	3,000
	<b>Account Total:</b>	<b>3,000</b>
<b>Utility - Water</b>		
Town Account	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 (\$194.09 per month)	2,329
	<b>Account Total:</b>	<b>2,329</b>
<b>Liability/Property Insurance</b>		
FMIT	A-3 Bonds	101
FMIT	General Liability/Property Insurance	14,449
Old Dominion	Flood	3,144
Citizens Property Insur. Corp.	Wind Policy	5,169
	<b>Account Total:</b>	<b>22,864</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	9,000
	<b>Account Total:</b>	<b>9,000</b>
<b>Miscellaneous Expenses</b>		
Various Vendors	Other miscellaneous costs	4,000
	<b>Account Total:</b>	<b>4,000</b>
<b>Bank Charges</b>		
Bank of America	Bank charges	800
	<b>Account Total:</b>	<b>800</b>
<b>Internet Services</b>		
Comcast	Internet charges	2,900
Google	Google website charges	700
	<b>Account Total:</b>	<b>3,600</b>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>TOWN ADMINISTRATION</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Office Supplies</b>		
Various vendors	Miscellaneous office supplies	4,500
	<b>Account Total:</b>	<u><u>4,500</u></u>
<b>Computer Expense</b>		
Various vendors	Miscellaneous computer supplies	5,000
	<b>Account Total:</b>	<u><u>5,000</u></u>
<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>	<u><u>1,806</u></u>
<b>Office Equipment</b>		
Various vendors	Furniture/office equipment for Town Hall	2,000
	<b>Account Total:</b>	<u><u>2,000</u></u>
<b>Training Expenses</b>		
Various vendors	Training classes / seminars	1,500
	<b>Account Total:</b>	<u><u>1,500</u></u>
<b>Town Events</b>		
Various vendors	Cost of annual Town events	5,000
	<b>Account Total:</b>	<u><u>5,000</u></u>
<b>Contingency</b>		
Various Vendors	Contingency amount for all other costs not budgeted	47,784
	<b>Account Total:</b>	<u><u>47,784</u></u>
<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	76,972
	<b>Account Total:</b>	<u><u>76,972</u></u>
<b>OPERATING EXPENSES</b>		
<b>Pest Control - Building/Grounds</b>		
Orkin	Pest control (invoiced once a year)	800
	<b>Account Total:</b>	<u><u>800</u></u>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>MAINTENANCE</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Liability and Property Insurance</b>		
FMIT	Allocated portion of General Liability/Property Insurance	1,084
Old Dominion	Allocated portion of flood policy	30
	<b>Account Total:</b>	<b><u>1,113</u></b>
<b>R&amp;M - Equipment</b>		
Various vendors	Miscellaneous lawn equipment repairs and maintenance	2,000
	<b>Account Total:</b>	<b><u>2,000</u></b>
<b>R&amp;M - Grounds</b>		
Various vendors	Miscellaneous irrigation repairs, plantings and fertilizing	2,500
	<b>Account Total:</b>	<b><u>2,500</u></b>
<b>Town Hall Maint/Repairs</b>		
Various vendors	Miscellaneous repairs and maintenance to Town Hall	5,000
	<b>Account Total:</b>	<b><u>5,000</u></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><u>2,700</u></b>
<b>R&amp;M - Bocce Court</b>		
Various vendors	Scheduled Bocce Court maintenance / repairs	5,000
	<b>Account Total:</b>	<b><u>5,000</u></b>
<b>Operating Supplies-General</b>		
Various vendors	Miscellaneous cleaning and maintenance supplies	4,000
	<b>Account Total:</b>	<b><u>4,000</u></b>
<b>R&amp;M - Roof</b>		
TBD	Repair & Maintenance on Town Hall roof	1,000
	<b>Account Total:</b>	<b><u>1,000</u></b>
<b>A/C Replacement</b>		
TBD	Replacement of 4 Town Hall A/C units	14,400
	<b>Account Total:</b>	<b><u>14,400</u></b>
<b>A/C Maintenance Contract</b>		
TBD	Maintenance contract for Town Hall A/C Units	1,500
	<b>Account Total:</b>	<b><u>1,500</u></b>
<b>Energy Efficiency Program</b>		
TBD	Miscellaneous cleaning and maintenance supplies	6,000
	<b>Account Total:</b>	<b><u>6,000</u></b>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<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	2,188,739
		<b>Account Total:</b> <u><u>2,188,739</u></u>
<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> <u><u>20,000</u></u>
<b>Information Technology Services</b>		
TCMR Tech, LLC	Website administration / computer repair	6,500
		<b>Account Total:</b> <u><u>6,500</u></u>
<b>Telephone Service</b>		
AT&T	Phone bill (average \$275 per month)	3,300
		<b>Account Total:</b> <u><u>3,300</u></u>
<b>Mobile Phones</b>		
Verizon Wireless	Verizon cell phones / modems / in car computers / LPR	3,900
		<b>Account Total:</b> <u><u>3,900</u></u>
<b>Postage</b>		
Various vendors	Postage for miscellaneous mailings	500
		<b>Account Total:</b> <u><u>500</u></u>
<b>Electricity</b>		
FPL	Electric service for Police Station	11,000
		<b>Account Total:</b> <u><u>11,000</u></u>
<b>Liability and Property Insurance</b>		
FMIT	D-5 Chartis AD&D	619
FMIT	General Liability/Property Insurance	24,315
Old Dominion	Flood	3,584
Citizens Property Insur. Corp.	Wind Policy	3,543
		<b>Account Total:</b> <u><u>32,061</u></u>
<b>Building Repairs &amp; Maintenance</b>		
Various vendors	Miscellaneous repairs to Police Station	3,000
		<b>Account Total:</b> <u><u>3,000</u></u>
<b>Radio Maintenance</b>		
Motorola Solutions, Inc.	Miscellaneous radio repairs and maintenance	500
		<b>Account Total:</b> <u><u>500</u></u>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>POLICE</b>		
<b>OPERATING EXPENSES (continued)</b>		
<b>Auto Repairs and Maintenance</b>		
Various vendors	Miscellaneous repairs & maintenance of Police cars, ATV & Boat	24,000
	<b>Account Total:</b>	<u><u>24,000</u></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><u>2,500</u></u>
<b>Miscellaneous Services</b>		
Various vendors	Other miscellaneous expenses for the Police Dept	500
	<b>Account Total:</b>	<u><u>500</u></u>
<b>Internet Service</b>		
Comcast	Internet charges	2,009
Google	Google website charges	2,039
	<b>Account Total:</b>	<u><u>4,048</u></u>
<b>Physical Examinations</b>		
Various vendors	Miscellaneous examinations for Officers	1,000
	<b>Account Total:</b>	<u><u>1,000</u></u>
<b>Office Supplies</b>		
Various vendors	Miscellaneous office supplies, batteries, camera supplies, etc	4,000
	<b>Account Total:</b>	<u><u>4,000</u></u>
<b>Operating Supplies</b>		
Various vendors	Miscellaneous operating supplies	8,000
	<b>Account Total:</b>	<u><u>8,000</u></u>
<b>Fuel &amp; Oil</b>		
Port Consolidated/Wright Express	Fuel	55,000
	<b>Account Total:</b>	<u><u>55,000</u></u>
<b>Uniform Supplies</b>		
Gold Nugget Uniforms/Safety Schell Co.	Uniforms, vests, flashlights, belts, caps, etc.	9,000
	<b>Account Total:</b>	<u><u>9,000</u></u>
<b>Investigation Division</b>		
Various vendors	Miscellaneous supplies	1,500
	<b>Account Total:</b>	<u><u>1,500</u></u>
<b>Subscriptions and Memberships</b>		
Broward County Chiefs of Police Assoc.	Annual Membership dues	225
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	215
	<b>Account Total:</b>	<u><u>1,000</u></u>
<b>Education &amp; Training</b>		
Various vendors	Conferences, classes, training, etc	20,000
	<b>Account Total:</b>	<u><u>20,000</u></u>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>NON-OPERATING EXPENSES</b>		
<b>Police Equipment</b>		
TBD	Capital equipment contingency	3,000
		<b>Account Total:</b> <u>3,000</u>
<b>Radios and Accessories</b>		
TBD	3 in-car computers	7,500
		<b>Account Total:</b> <u>7,500</u>
<b>FIRE EXPENSES</b>		
<b>Fire Service Agreement</b>		
City Of Deerfield Beach	Fire Contract (includes 10% CPI increase)	725,513
		<b>Account Total:</b> <u>725,513</u>
<b>BUILDING AND ENGINEERING EXPENSES</b>		
<b>Engineering</b>		
Broward Co. Board of Co. Comm.	Building code services	23,400
Redevelopment Mgmnt Assoc, LLC	Consulting services	26,600
		<b>Account Total:</b> <u>50,000</u>
<b>TRASH COLLECTION EXPENSES</b>		
<b>Contract Services</b>		
TBD	Trash collection, recycling, and removal charges	173,682
Sun-Bergeron	Disposal fees (Net cost - \$43.25/ton)	56,144
		<b>Account Total:</b> <u>229,826</u>
<b>Miscellaneous Equipment</b>		
Various vendors	Miscellaneous charges for services (calibration, replacing totes)	1,000
		<b>Account Total:</b> <u>1,000</u>
<b>BEACH EXPENSES</b>		
<b>Engineering</b>		
Coastal Planning & Engineering, Inc.	Beach renourishment engineering	50,000
		<b>Account Total:</b> <u>50,000</u>
<b>Beach Renourishment</b>		
Various vendors	Expenses for beach project	2,115,000
		<b>Account Total:</b> <u>2,115,000</u>
<b>Beach Savage (Boat removal)</b>		
TBD	Boat removal from beach	3,000
		<b>Account Total:</b> <u>3,000</u>
<b>Beach Renourishment - Future</b>		
TBD	Reserve for future beach projects	15,000
		<b>Account Total:</b> <u>15,000</u>
<b>Beach Committee Expenses</b>		
Various	Miscellaneous expenses by beach committee.	10,000
		<b>Account Total:</b> <u>10,000</u>

## General Fund - Budget Notes (Expenditures)

Account Name / Vendor Name	Description / Purpose	Budgeted Amount
<b>BEACH EXPENSES (continued)</b>		
<b>Buoys</b>		
American Underwater Contractors, Inc	Beach buoy replacement	15,000
	<b>Account Total:</b>	<u>15,000</u>
<b>Principal Payments</b>		
Bank of America	Principal payment on loan (due on April 1st)	565,099
	<b>Account Total:</b>	<u>565,099</u>
<b>Interest Payments</b>		
Bank of America	Interest payment on loan (due on April 1st)	130,863
	<b>Account Total:</b>	<u>130,863</u>
<b>TRANSPORTATION</b>		
<b>Contractual Services</b>		
Limousines Of South Florida, Inc	Shuttle bus services (includes Saturdays)	87,628
	<b>Account Total:</b>	<u>87,628</u>
<b>NON-OPERATING EXPENSES</b>		
<b>Lighthouse Preservation</b>		
HLPS	Contribution for annual operating costs	2,150
	<b>Account Total:</b>	<u>2,150</u>
<b>Hillsboro Inlet Bridge</b>		
City of Pompano Beach	Contribution for repairs / rehabilitation to Bridge	5,000
	<b>Account Total:</b>	<u>5,000</u>
<b>Other Agency Contributions</b>		
AADRC	Contribution to AADRC	4,000
	<b>Account Total:</b>	<u>4,000</u>

## Water Fund - Fiscal Year 2015 Budgeted Revenues and Expenses

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance	FY 2015 Budget	%
				Bud vs. Proj Fav/(unfav)		Budget Change
<b>OPERATING REVENUES</b>						
Interest	\$ 1,910	\$ 3,000	\$ 2,634	\$ (366)	\$ 3,000	0.0%
Base - Water Revenues	467,220	467,400	467,244	(156)	467,400	0.0%
Usage - Water Revenues	714,532	721,737	742,442	20,705	746,155	3.4%
Miscellaneous Revenues	6,593	5,000	4,719	(281)	5,000	0.0%
Sprint Spectrum	47,988	49,908	49,908	-	51,904	4.0%
Hillsboro Inlet	6,000	6,000	6,000	-	6,000	0.0%
Net Incr (Decr) In FMV-Invest	2,175	-	-	-	-	0.0%
Sale of Surplus Equipment	2,100	-	-	-	-	0.0%
Use of Reserve Balance	-	-	-	-	100,000	0.0%
<b>Total Revenues</b>	<b>1,248,518</b>	<b>1,253,045</b>	<b>1,272,947</b>	<b>19,902</b>	<b>1,379,459</b>	<b>10.1%</b>
<b>EXPENSES</b>						
<b>Personal Services</b>						
Salaries	268,999	306,972	292,940	14,032	273,265	-11.0%
Salaries - Other	-	-	-	-	10,000	n/a
Overtime	25,416	12,000	28,734	(16,734)	20,000	66.7%
Sick Leave	10,960	3,500	4,867	(1,367)	5,000	42.9%
Social Security / FICA	22,534	24,669	24,849	(180)	23,582	-4.4%
Florida Retirement System	17,666	25,629	25,876	(247)	20,699	-19.2%
Health and Life Insurance	27,156	37,030	38,326	(1,296)	33,252	-10.2%
Workers' Comp Insurance	8,418	9,861	9,260	601	27,390	177.8%
Unemployment Compensation	160	854	-	854	854	0.0%
<b>Total Personal Services</b>	<b>381,309</b>	<b>420,515</b>	<b>424,851</b>	<b>(4,336)</b>	<b>414,042</b>	<b>-1.5%</b>
<b>Operating Expenses</b>						
Town Attorney	2,051	1,000	-	1,000	-	0.0%
Audit Services	6,200	13,281	13,281	-	14,000	5.4%
Engineering Services	-	-	-	-	100,000	n/a
Telephone Service	3,912	6,500	5,466	1,034	7,460	14.8%
Electricity	46,556	60,000	49,476	10,524	50,000	-16.7%
Liability and Property Insurance	45,080	60,627	61,088	(461)	52,714	-13.1%
Maint - Distribution System	16,143	7,500	3,328	4,172	5,000	-33.3%
Maint - Bldgs / Grounds	9,107	15,000	39,787	(24,787)	15,000	0.0%
Maint - Stationary Equipment	21,312	13,000	19,921	(6,921)	-	-100.0%
Maint - Moveable Equipment	7,782	8,000	5,198	2,802	-	-100.0%
Repair & Maintenance - Equipment	-	-	-	-	28,000	0.0%
Tools and Equipment	2,563	2,500	732	1,768	2,500	0.0%
Advertising	1,923	1,000	4,500	(3,500)	1,000	0.0%
Bank Fees	1,154	-	3,202	(3,202)	500	0.0%

## Water Fund - Fiscal Year 2015 Budgeted Revenues and Expenses

Description	FY 2013 Actual	FY 2014 Budget	FY 2014 Projected	Variance Bud vs. Proj Fav/(unfav)	FY 2015 Budget	% Budget Change
<b>Operating Expenses (continued)</b>						
Licenses & Permits	3,518	4,500	4,500	-	4,500	0.0%
Office Supplies	1,555	1,000	1,843	(843)	1,000	0.0%
Computer Expense	5,951	4,000	4,053	(53)	4,000	0.0%
Operating Supplies	316	500	-	500	-	-100.0%
Uniform Supplies	3,541	4,000	4,432	(432)	5,000	25.0%
Fuel and Oil	7,627	8,000	9,101	(1,101)	10,000	25.0%
Sand Change	7,044	8,000	6,748	1,252	8,000	0.0%
Chemicals - Water Treatment	49,213	50,000	67,736	(17,736)	70,000	40.0%
Chemicals - Lab Test/Supp	10,882	12,500	6,820	5,680	12,500	0.0%
Subscriptions and Memberships	468	600	600	-	600	0.0%
<b>Total Operating Expenses</b>	<b>253,897</b>	<b>281,508</b>	<b>311,811</b>	<b>(30,303)</b>	<b>391,774</b>	<b>39.2%</b>
<b>Net Operating Income</b>	<b>613,311</b>	<b>551,022</b>	<b>536,284</b>	<b>54,542</b>	<b>573,643</b>	<b>4.1%</b>
<b>Annual Debt Service requirement</b>		<b>371,540</b>			<b>380,925</b>	
<b>Debt Service Coverage Ratio</b>		<b>1.48</b>			<b>1.51</b>	
<b>Non Operating Expenses</b>						
Renewal & Replacement	53,156	37,411	67,729	(30,318)	142,718	281.5%
Principal Payment	-	179,089	-	179,089	293,313	0.0%
Interest Payment	130,743	58,522	96,615	(38,093)	87,612	49.7%
Transfers Out - General Fund	275,000	275,000	275,000	-	50,000	-81.8%
Capital Outlay - Computers	-	1,000	1,000	-	-	-100.0%
Depreciation Expense	73,068	-	-	-	-	0.0%
Bad Debt Expense	(1,831)	-	-	-	-	0.0%
Loss on Disposal of Capital Assets	49,322	-	-	-	-	0.0%
<b>Non Operating Expenses</b>	<b>579,458</b>	<b>551,022</b>	<b>440,344</b>	<b>110,678</b>	<b>573,643</b>	<b>4.1%</b>
<b>Total Expenses</b>	<b>1,214,665</b>	<b>1,253,045</b>	<b>1,177,007</b>	<b>76,038</b>	<b>1,379,459</b>	<b>10.1%</b>
<b>Revenues over (under) Expenses</b>	<b>\$ 33,853</b>	<b>\$ -</b>	<b>\$ 95,940</b>	<b>\$ 95,940</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>	<b><u>3,000</u></b>
<b>Base - Water Revenues</b>		
Water Billing	Water billing base charges (no increase included for next fiscal year)	467,400
	<b>Account Total:</b>	<b><u>467,400</u></b>
<b>Usage - Water Revenues</b>		
Water Billing	Water billing usage charges (.5% increase budgeted)	746,155
	<b>Account Total:</b>	<b><u>746,155</u></b>
<b>Miscellaneous Revenues</b>		
Water Billing / Other	Service charges on late payments	5,000
	<b>Account Total:</b>	<b><u>5,000</u></b>
<b>Sprint Spectrum</b>		
Sprint Nextel	Annual lease from Sprint Nextel (increase by 4 % per contract)	51,904
	<b>Account Total:</b>	<b><u>51,904</u></b>
<b>Hillsboro Inlet</b>		
Hillsboro Inlet District	Annual amount for lease (\$500/month)	6,000
	<b>Account Total:</b>	<b><u>6,000</u></b>
<b>Use of Reserve Balance</b>		
N/A	Use of cash reserve to pay for engineering fees.	100,000
	<b>Account Total:</b>	<b><u>100,000</u></b>

## 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	414,042
	<b>Account Total:</b>	<b>414,042</b>
<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	Arbitrage report for loan	600
N/A	GASB 45 report (required to run every other year)	2,500
	<b>Account Total:</b>	<b>14,000</b>
<b>Engineering Services</b>		
Chen Moore	Services to design and evaluate underground water main replacement project.	100,000
	<b>Account Total:</b>	<b>100,000</b>
<b>Telephone Service</b>		
Comcast	Phone & internet service	3,360
Verizon Wireless	Cell phones	1,200
N/A	SCADA (new expense for new plant)	2,900
	<b>Account Total:</b>	<b>7,460</b>
<b>Electricity</b>		
FPL	Electricity used at water plant	50,000
	<b>Account Total:</b>	<b>50,000</b>
<b>Liability/Property Insurance</b>		
FMIT	B-1 Pollution And Remediation Liability	1,778
FMIT	B-2 Storage Tank Liability	825
FMIT	General Liability/Auto/Property Insurance	41,700
Old Dominion	Flood	5,332
Citizens Property Insur. Corp.	Wind Policy	3,079
	<b>Account Total:</b>	<b>52,714</b>
<b>Maint - Distribution Systems</b>		
Various vendors	Miscellaneous repairs / maintenance supplies for water plant	5,000
	<b>Account Total:</b>	<b>5,000</b>
<b>Maint - Buildings / Grounds</b>		
Various vendors	Additional landscaping requirements / maintenance supplies	15,000
	<b>Account Total:</b>	<b>15,000</b>
<b>Repair &amp; Maintenance - Equipment</b>		
Various vendors	miscellaneous equipment repairs	28,000
	<b>Account Total:</b>	<b>28,000</b>
<b>Tools and Equipment</b>		
Various vendors	Miscellaneous small tools for repairs	2,500
	<b>Account Total:</b>	<b>2,500</b>

## Water Fund - Budget 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>		
Bank of America	Bank fees on checking account	500
	<b>Account Total:</b>	<b>500</b>
<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
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	1,000
	<b>Account Total:</b>	<b>1,000</b>
<b>Computer Expense</b>		
Tak Technology, Inc	Quikwater annual renewal (water billing software)	2,000
Google	Google website (1) user	72
Robert Mark Rutledge	Other computer repairs expenses	1,928
	<b>Account Total:</b>	<b>4,000</b>
<b>Uniforms Supples</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>		
Standard Sands & Silica, Co	Sand	8,000
	<b>Account Total:</b>	<b>8,000</b>
<b>Chemicals - Water Treatment</b>		
Various Vendors	Fluoride chemicals, chlorine, lime, lab chemicals, etc.	70,000
	<b>Account Total:</b>	<b>70,000</b>
<b>Chemicals - Lab Test/Supp</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 - Budget 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	142,718
<b><i>Account Total:</i></b>		<b><u>142,718</u></b>
<b><i>Principal Debt Retirement</i></b>		
Bank of America	Monthly principal payments on loan	293,313
<b><i>Account Total:</i></b>		<b><u>293,313</u></b>
<b><i>Interest Expense</i></b>		
Bank of America	Monthly interest payments on loan	87,612
<b><i>Account Total:</i></b>		<b><u>87,612</u></b>
<b><i>Transfers Out - General Fund</i></b>		
N/A	Transfer to general fund for allocated costs	50,000
<b><i>Account Total:</i></b>		<b><u>50,000</u></b>