



# VILLAGE OF KEY BISCAYNE

Office of the Village Manager

## MEMORANDUM

*Village Council*  
Franklin H. Caplan, *Mayor*  
Mayra P. Lindsay, *Vice Mayor*  
Michael W. Davey  
Theodore J. Holloway  
Michael E. Kelly  
Ed London  
James S. Taintor

*Village Manager*  
John C. Gilbert

**DATE:** September 24, 2013

**TO:** Honorable Mayor and Members of the Village Council

**FROM:** John C. Gilbert, Village Manager

**RE:** Proposed FY2013-14 Budget- 2<sup>nd</sup> Budget Hearing

The following are changes that have been made to the FY2013-14 Budget since the 1<sup>st</sup> Budget Hearing on September 11<sup>th</sup>:

- In the Council's budget the following changes are reflected, as directed by Council at the 1<sup>st</sup> Budget Hearing:
  - Decreased the **Local Relations Representative** budget line item by \$23,000 (*New Total: \$12,000*);
  - A decrease of \$2,400 to the **Subscriptions & Memberships** budget line (*New Total: \$6,100*);
  - Reduced the line item entitled, **Capital Outlay-Equipment**, by \$16,700 (*New Total: \$12,000*).
- The Attorney's budget reflects the following revisions:
  - An increase of \$20,000 to the **Labor Relations** line item (*New Total: \$100,000*);
  - A decrease of \$25,000 to the **Land Development** line item (*New Total: \$75,000*);
  - A reduction of \$15,000 to the **Bond Counsel** line item (*New Total: \$10,000*).
- The Parks and Recreation portion of the budget reflects a reduction of \$1,000 to the **Promotional Events- General** line item (*New Total: \$58,600*).
- The Police Department budget reduced the **Rentals & Leases** line item by \$5,000 due to the removal of the Marine Patrol boat dockage costs (*New Total: \$12,775*).

- A decrease to the Public Works budget **Vehicle Fuel** line item of \$6,000 (*New Total: \$14,000*).

During the 1<sup>st</sup> Budget Hearing, Council reviewed and discussed all Departmental Budget. The remaining three (3) sections of the Proposed FY2013-14 Budget to be reviewed and discussed by Council are: the Transportation, Stormwater and Solid Waste Enterprise Funds.

In conclusion of the Departmental Budget discussions, I am recommending that the Excess (Revenues)/Expenditures in the amount of \$1,787,752 (as seen in the General Fund Budget- Summary page) be transferred to the Capital Improvement Fund to fund future Capital needs.

**ORDINANCE NO. 2013-**

**AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE,  
FLORIDA; ADOPTING THE BUDGETS FOR THE FISCAL  
YEAR COMMENCING OCTOBER 1, 2013 THROUGH  
SEPTEMBER 30, 2014 PURSUANT TO FLORIDA STATUTE  
200.065 (TRIM BILL); PROVIDING FOR AN EFFECTIVE  
DATE.**

**WHEREAS**, the Village Manager presented to the Village Council a "Tentative General Fund Operating Budget" for the fiscal year commencing October 1, 2013 and the Village Council scheduled the public hearing required by Section 200.065(2)(c) of the Florida Statutes to be held on September 11, 2013 at 7:00 p.m.; and

**WHEREAS**, the Property Appraiser has properly noticed the public hearing scheduled for September 11, 2013, at 7:00 p.m., in the Council Chamber, located at 560 Crandon Boulevard, Key Biscayne, Florida, as required by Chapter 200 of the Florida Statutes; and

**WHEREAS**, said public hearing, as required by Section 200.065 (2)(c), was held by the Village Council on September 11, 2013, commencing at 7:00 p.m. as previously noticed and the public and all interested parties having had an opportunity to address their comments to the Village Council, and the Village Council having had an opportunity to amend the tentative budget as it deemed appropriate and having considered the comments of the public regarding the tentative budget and having complied with the "TRIM" requirements of the Florida Statutes; and

**WHEREAS**, pursuant to Section 200.065(2)(d) of the Florida Statutes, a final public hearing to adopt the budgets for the fiscal year commencing on October 1, 2013, through September 30, 2014, was held, as advertised, on Tuesday, September 24, 2013, at 7:00 p.m., in the Council Chamber, located at 560 Crandon Boulevard, Key Biscayne, Florida and the Council considered comments from the public.

**NOW, THEREFORE, BE IT ORDAINED BY THE VILLAGE COUNCIL OF KEY BISCAYNE, FLORIDA:**

**Section 1.** Upon prior adoption of the final millage rate, which is hereby ratified, the attached budgets of the Village of Key Biscayne for the fiscal year commencing October 1, 2013, are hereby approved and adopted.

**Section 2.** This ordinance shall be effective upon adoption on second reading, and shall be applicable from and after October 1, 2013.

**PASSED AND ADOPTED** on the first reading this 11th day of September, 2013.

**PASSED AND ADOPTED** on the second reading this 24th day of September, 2013.

\_\_\_\_\_  
MAYOR FRANKLIN H. CAPLAN

ATTEST:

\_\_\_\_\_  
CONCHITA H. ALVAREZ, MMC, VILLAGE CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

\_\_\_\_\_  
VILLAGE ATTORNEY

## Village of Key Biscayne

### Proposed General Fund Budget - Summary

At 3.2 Millage Rate	FY2013	YTD	FY2014	variance	
	Budget	@ 8/15/13	Proposed	dollar	%
<b>Revenues</b>					
Ad-Valorem Taxes	\$17,567,042	\$17,412,521	\$18,701,785	\$1,134,743	6.46%
Utility Taxes	\$2,702,576	\$2,015,102	\$2,647,493	(\$55,083)	-2.04%
Licenses & Permits	\$1,371,100	\$2,361,647	\$1,424,750	\$53,650	3.91%
Franchise Fees	\$850,000	\$780,245	\$800,000	(\$50,000)	-5.88%
State Shared Revenue	\$1,107,153	\$786,131	\$1,150,116	\$42,963	3.88%
Charges for Services	\$2,723,508	\$2,601,961	\$2,832,225	\$108,717	3.99%
Other Revenue	\$57,000	\$66,814	\$67,000	\$10,000	17.54%
<b>Total Revenues</b>	<b>\$26,378,379</b>	<b>\$26,024,421</b>	<b>\$27,623,369</b>	<b>\$1,244,990</b>	<b>4.72%</b>
<b>Expenditures</b>					
Council	\$292,535	\$210,912	\$286,644	(\$5,891)	-2.01%
Manager	\$1,155,702	\$1,081,816	\$1,231,094	\$75,392	6.52%
Clerk	\$357,655	\$276,746	\$361,507	\$3,852	1.08%
Attorney	\$515,000	\$355,854	\$495,000	(\$20,000)	-3.88%
Debt Service	\$2,537,932	\$2,538,418	\$2,931,856	\$393,924	15.52%
BZP	\$1,809,359	\$1,550,915	\$1,890,515	\$81,156	4.49%
Police	\$5,784,482	\$4,919,043	\$6,020,706	\$236,224	4.08%
Fire	\$6,779,222	\$5,691,873	\$7,012,912	\$233,690	3.45%
Public Works	\$1,882,387	\$1,430,076	\$1,712,454	(\$169,933)	-9.03%
Parks	\$1,079,482	\$954,993	\$1,121,575	\$42,093	3.90%
Comm Ctr	\$2,105,010	\$2,028,954	\$2,132,732	\$27,722	1.32%
Athletics	\$626,136	\$588,002	\$638,622	\$12,486	1.99%
<b>Total Expenditures</b>	<b>\$24,924,902</b>	<b>\$21,627,602</b>	<b>\$25,835,617</b>	<b>\$910,715</b>	<b>3.65%</b>
<b>Excess Revenues/Expenditures</b>	<b>\$1,453,477</b>	<b>\$4,396,819</b>	<b>\$1,787,752</b>		
<b>Other Financing Uses:</b>					
Operating Transfer Out to Capital Improvement Fund			\$ (1,787,752)		
<b>Total Excess Revenues/Expenditures</b>			<b>\$ -</b>		

## General Fund Revenues

General Ledger Code/Description	FY2013 Adopted	YTD @ 8/15/13	FY2014 Proposed	variance	
001.00.311.00300 AD VALOREM TAX	\$17,567,042	\$17,412,521	\$18,701,785	\$1,134,743	6%
001.00.314.00300 UTILITY TAX - ELECTRIC	\$1,250,000	\$1,064,120	\$1,250,000	\$0	0%
001.00.314.00301 UTILITY TAX - WATER	\$320,000	\$173,935	\$320,000	\$0	0%
001.00.314.00302 UTILITY TAX - GAS	\$125,000	\$79,406	\$125,000	\$0	0%
001.00.315.00300 SIMPLIFIED COMMUNICATION TAX	\$1,007,576	\$697,641	\$952,493	(\$55,083)	-5%
001.00.316.00300 LOCAL BUSINESS TAX RECEIPT	\$121,100	\$127,049	\$114,750	(\$6,350)	-5%
001.00.322.00300 BUILDING PERMITS	\$1,200,000	\$1,877,739	\$1,300,000	\$100,000	8%
001.00.322.00301 BUILDING PERMITS - 350 OCEAN DRIVE	\$50,000	\$356,859	\$10,000	(\$40,000)	-80%
001.00.323.00300 FRANCHISE FEE - ELECTRIC	\$850,000	\$780,245	\$800,000	(\$50,000)	-6%
001.00.329.00300 CERTIFICATES OF OCCUPANCY	\$2,500	\$2,875	\$3,500	\$1,000	40%
001.00.329.00317 ZONING & SITE PLAN REVIEW FEES	\$20,000	\$46,301	\$20,000	\$0	0%
001.00.329.00339 ZONING HEARING FEES	\$1,000	\$3,039	\$1,000	\$0	0%
001.00.335.00300 STATE REVENUE SHARING	\$238,510	\$185,956	\$254,774	\$16,264	7%
001.00.335.00301 HALF CENT SALES TAX	\$841,123	\$578,638	\$867,822	\$26,699	3%
001.00.335.00302 ALCOHOLIC BEVERAGE TAX	\$12,000	\$9,006	\$12,000	\$0	0%
001.00.335.00303 FIREFIGHTERS SUPPLEMENT	\$15,520	\$12,531	\$15,520	\$0	0%
001.00.342.00300 FIRE RESCUE TRANSPORT FEES	\$180,000	\$168,694	\$190,000	\$10,000	6%
001.00.347.00300 COMM CTR - POINT OF SALE	\$290,000	\$299,644	\$300,000	\$10,000	3%
001.00.347.00301 COMM CTR - COURSE REVENUE	\$990,000	\$923,774	\$1,000,000	\$10,000	1%
001.00.347.00302 COMM CTR - FACILITY RENTALS	\$25,000	\$21,937	\$25,000	\$0	0%
001.00.347.00303 COMM CTR - MEMBERSHIPS	\$660,000	\$534,171	\$660,000	\$0	0%
001.00.347.00304 SPORTS PROGRAMS REVENUE	\$401,925	\$317,921	\$441,725	\$39,800	10%
001.00.349.00341 RESEARCH & LIEN LETTERS	\$24,000	\$32,080	\$25,000	\$1,000	4%
001.00.354.00300 BUILDING CODE VIOLATION FINES	\$81,083	\$144,575	\$85,000	\$3,917	5%
001.00.354.00301 PROPERTY MAINTENANCE VIOLATIONS	\$1,000	\$20,031	\$1,000	\$0	0%
001.00.354.00302 FIRE CODE FEES/FINES	\$12,000	\$47,815	\$40,000	\$28,000	233%
001.00.354.00303 FINES & FORFEITURES	\$35,000	\$39,104	\$40,000	\$5,000	14%
001.00.360.00300 SCHOOL CROSSING GUARDS	\$32,000	\$17,035	\$32,000	\$0	0%
001.00.360.00301 MISCELLANEOUS INCOME	\$15,000	\$34,643	\$20,000	\$5,000	33%
001.00.361.00349 INTEREST INCOME	\$10,000	\$15,136	\$15,000	\$5,000	50%
<b>Total General Fund Revenues</b>	<b>\$26,378,379</b>	<b>\$26,024,421</b>	<b>\$27,623,369</b>	<b>\$1,244,990</b>	<b>5%</b>

## Council

General Ledger Code/Description	FY2013	YTD	FY2014	Variance	
	Adopted	@ 8/15/13	Proposed		
001.01.511.31100 STATE RELATIONS REPRESENTATIVE	\$56,000	\$50,417	\$56,000	\$0	0%
001.01.511.31200 LOCAL RELATIONS REPRESENTATIVE	\$0	\$0	\$12,000	\$12,000	100%
001.01.511.40000 TRAVEL & PER DIEM	\$6,300	\$2,064	\$6,300	\$0	0%
001.01.511.41100 COMMUNICATIONS-WEBSITE MAINTENA	\$9,425	\$11,356	\$9,425	\$0	0%
001.01.511.43000 UTILITIES	\$5,000	\$3,602	\$5,000	\$0	0%
001.01.511.45000 INSURANCE PROPERTY & LIABILITY	\$15,843	\$14,522	\$17,052	\$1,209	8%
001.01.511.47100 PRINTING AND BINDING	\$0	\$1,460	\$1,150	\$1,150	100%
001.01.511.48100 ART IN PUBLIC PLACES	\$37,710	\$19,500	\$37,710	\$0	0%
001.01.511.48200 COMMITTEE EXPENSES	\$500	\$796	\$500	\$0	0%
001.01.511.48300 CHAMBER OF COMMERCE	\$67,557	\$56,298	\$67,557	\$0	0%
001.01.511.48400 YOUTH COUNCIL	\$12,000	\$0	\$12,000	\$0	0%
001.01.511.48500 HISTORICAL SOCIETY	\$15,000	\$12,080	\$15,000	\$0	0%
001.01.511.52100 OPERATING SUPPLIES	\$15,000	\$16,483	\$13,850	(\$1,150)	-8%
001.01.511.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$8,500	\$6,042	\$6,100	(\$2,400)	-28%
001.01.511.64100 CAPITAL OUTLAY - EQUIPMENT	\$28,700	\$7,292	\$12,000	(\$16,700)	-58%
001.01.511.82100 GRANTS	\$15,000	\$9,000	\$15,000	\$0	0%
<b>Total Council</b>	<b>\$292,535</b>	<b>\$210,912</b>	<b>\$286,644</b>	<b>(\$5,891)</b>	<b>-2%</b>

## Manager

General Ledger Code/Description	FY2013	YTD	FY2014	variance	
	Adopted	@ 8/15/13	Proposed		
001.02.512.12100 F/T SALARIES - VILLAGE MANAGER	\$176,797	\$154,901	\$185,636	\$8,839	5%
001.02.512.12200 F/T SALARIES - FINANCE DIRECTOR	\$107,810	\$92,912	\$114,220	\$6,410	6%
001.02.512.12300 F/T - CHIEF OF STAFF/DEPUTY CLERK	\$83,321	\$71,875	\$88,274	\$4,953	6%
001.02.512.12400 F/T - HUMAN RESOURCES COORDINATOR	\$81,481	\$70,005	\$82,214	\$733	1%
001.02.512.12500 F/T SALARIES - IT ADMINISTRATOR	\$85,044	\$73,595	\$85,809	\$765	1%
001.02.512.12600 F/T SALARIES - SPL PROJ COORD	\$17,996	\$16,817	\$18,157	\$161	1%
001.02.512.13100 P/T - I.T. ASSISTANT	\$0	\$0	\$27,500	\$27,500	100%
001.02.512.21100 PAYROLL TAXES	\$42,262	\$35,733	\$46,038	\$3,776	9%
001.02.512.22100 RETIREMENT CONTRIBUTIONS	\$66,294	\$57,645	\$68,917	\$2,623	4%
001.02.512.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$30,675	\$32,184	\$43,445	\$12,770	42%
001.02.512.24100 WORKERS COMPENSATION	\$1,143	\$1,945	\$1,023	(\$120)	-10%
001.02.512.31100 PROFESSIONAL SERVICES - APPRAISER	\$2,500	\$9,500	\$5,000	\$2,500	100%
001.02.512.32100 ACC. & AUD. - INDEPENDENT AUDITORS	\$66,500	\$55,000	\$58,000	(\$8,500)	-13%
001.02.512.32200 ACC. & AUD. - ACCOUNTING & PAYROLL	\$110,000	\$100,833	\$114,737	\$4,737	4%
001.02.512.32300 ACC. & AUD. - FINANCIAL ADVISOR	\$50,000	\$41,667	\$50,000	\$0	0%
001.02.512.34100 CONTRACT SERVICES - FACILITY MAINTENANCE	\$5,930	\$5,357	\$6,108	\$178	3%
001.02.512.40100 TRAVEL & PER DIEM	\$8,500	\$10,891	\$8,680	\$180	2%
001.02.512.41100 COMMUNICATIONS - WEBSITE MAINTENANCE	\$4,685	\$7,995	\$4,685	\$0	0%
001.02.512.41200 COMMUNICATIONS	\$11,124	\$10,371	\$12,474	\$1,350	12%
001.02.512.42100 FREIGHT & POSTAGE	\$3,000	\$1,353	\$3,000	\$0	0%
001.02.512.43000 UTILITIES	\$8,500	\$7,017	\$8,500	\$0	0%
001.02.512.44100 RENTALS & LEASES	\$8,028	\$7,711	\$8,127	\$99	1%
001.02.512.45000 INSURANCE PROPERTY & LIABILITY	\$9,802	\$8,860	\$10,534	\$732	7%
001.02.512.46100 REPAIR & MAINTENANCE - VILLAGE HALL	\$5,800	\$4,684	\$5,915	\$115	2%
001.02.512.47100 PRINTING & BINDING	\$1,650	\$1,933	\$2,840	\$1,190	72%
001.02.512.49100 CURR. CHARGES-VIDEOGRAPHER & EQUIP.	\$55,000	\$57,120	\$55,000	\$0	0%
001.02.512.51100 OFFICE SUPPLIES	\$12,000	\$10,855	\$12,000	\$0	0%
001.02.512.52000 OPERATING SUPPLIES	\$35,000	\$32,388	\$38,600	\$3,600	10%
001.02.512.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$5,860	\$5,837	\$6,660	\$800	14%
001.02.512.64100 CAPITAL OUTLAY - EQUIPMENT	\$3,000	\$1,585	\$3,000	\$0	0%
001.02.512.64200 CAPITAL OUTLAY - FURNITURE & FIXTURES	\$1,000	\$0	\$1,000	\$0	0%
001.02.512.99100 CONTINGENCY	\$55,000	\$93,247	\$55,000	\$0	0%
<b>Total Manager</b>	<b>\$1,155,702</b>	<b>\$1,081,816</b>	<b>\$1,231,094</b>	<b>\$75,392</b>	<b>7%</b>

## Clerk

General Ledger Code/Description	FY2013	YTD	FY2014	Variance	
	Adopted	@ 8/15/13	Proposed		
001.03.512.12100 F/T SALARIES - VILLAGE CLERK	\$115,298	\$99,025	\$120,032	\$4,734	4%
001.03.512.12200 F/T SALARIES - CLERK/TYPIST/IMAGING TECH	\$48,713	\$40,503	\$49,114	\$401	1%
001.03.512.21100 PAYROLL TAXES	\$12,547	\$10,364	\$12,940	\$393	3%
001.03.512.22100 RETIREMENT CONTRIBUTIONS	\$19,681	\$17,108	\$20,298	\$617	3%
001.03.512.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$11,779	\$7,940	\$11,784	\$5	0%
001.03.512.24100 WORKERS COMPENSATION	\$363	\$278	\$288	(\$75)	-21%
001.03.512.34100 CONTRACT SERVICES - FACILITY MGMT	\$5,930	\$5,357	\$6,108	\$178	3%
001.03.512.40000 TRAVEL & PER DIEM	\$9,448	\$9,214	\$9,448	\$0	0%
001.03.512.41100 COMMUNICATIONS - WEBSITE	\$4,685	\$7,885	\$4,685	\$0	0%
001.03.512.41200 COMMUNICATIONS	\$3,930	\$3,071	\$5,280	\$1,350	34%
001.03.512.42000 FREIGHT & POSTAGE	\$1,000	\$739	\$1,000	\$0	0%
001.03.512.43000 UTILITIES	\$8,500	\$7,010	\$8,500	\$0	0%
001.03.512.44000 RENTALS & LEASES	\$1,379	\$1,401	\$1,633	\$254	18%
001.03.512.45000 INSURANCE PROPERTY & LIABILITY	\$9,077	\$8,068	\$9,754	\$677	7%
001.03.512.46100 REPAIR & MAINTENANCE-VILLAGE HALL	\$5,300	\$3,459	\$5,453	\$153	3%
001.03.512.47100 PRINTING, BINDING & IMAGING	\$5,000	\$4,095	\$5,000	\$0	0%
001.03.512.49100 OTHER CURR. CHARGES-ORDINANCE CODIFICATI	\$3,500	\$2,783	\$3,500	\$0	0%
001.03.512.49200 OTHER CURR. CHARGES-ELECTION EXPENSES	\$10,000	\$7,357	\$10,000	\$0	0%
001.03.512.49300 OTHER CURR. CHARGES- ELECTION ADVERTISING	\$15,000	\$18,345	\$10,000	(\$5,000)	-33%
001.03.512.49400 OTHER CURR. CHARGES-LEGAL ADVERTISING	\$50,000	\$9,861	\$50,000	\$0	0%
001.03.512.49800 VIDEO STREAMING	\$9,600	\$6,957	\$9,600	\$0	0%
001.03.512.51000 OFFICE SUPPLIES	\$5,000	\$4,578	\$5,000	\$0	0%
001.03.512.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$925	\$1,348	\$1,090	\$165	18%
001.03.519.64100 CAPITAL OUTLAY	\$1,000	\$0	\$1,000	\$0	0%
<b>Total Clerk</b>	<b>\$357,655</b>	<b>\$276,746</b>	<b>\$361,507</b>	<b>\$3,852</b>	<b>1%</b>

## Attorney

General Ledger Code/Description	FY2013 Adopted	YTD @ 8/15/13	FY2014 Proposed	variance	
001.05.514.31100 LEGAL COUNSEL - GENERAL SERVICES	\$250,000	\$169,436	\$250,000	\$0	0%
001.05.514.31200 LEGAL COUNSEL - LAWSUITS	\$60,000	\$67,947	\$60,000	\$0	0%
001.05.514.31300 LEGAL COUNSEL - LABOR RELATIONS	\$80,000	\$72,472	\$100,000	\$20,000	25%
001.05.514.31400 LEGAL COUNSEL - LAND DEVELOPMENT	\$100,000	\$42,968	\$75,000	(\$25,000)	-25%
001.05.514.31500 LEGAL COUNSEL - BOND COUNSEL	\$25,000	\$3,031	\$10,000	(\$15,000)	-60%
<b>Total Attorney</b>	<b>\$515,000</b>	<b>\$355,854</b>	<b>\$495,000</b>	<b>(\$20,000)</b>	<b>-4%</b>

## Debt Service

General Ledger Code/Description	FY2013	YTD	FY2014	Variance	
	Adopted	@ 8/15/13	Proposed		
001.06.517.71100 PRINCIPAL - CIVIC CENTER #1	\$580,000	\$580,000	\$610,000	\$30,000	5%
001.06.517.71200 PRINCIPAL - CIVIC CENTER #2	\$645,000	\$645,000	\$660,000	\$15,000	2%
001.06.517.71300 PRINCIPAL - CIVIC CENTER #3	\$560,000	\$560,000	\$595,000	\$35,000	6%
001.06.517.71400 PRINCIPAL - CIVIC CENTER #4	\$145,000	\$145,000	\$155,000	\$10,000	7%
001.06.517.71500 PRINCIPAL - SEWER LOAN #1	\$21,678	\$21,677	\$21,678	\$0	0%
001.06.517.71600 PRINCIPAL - SEWER LOAN #2	\$0	\$0	\$248,982	\$248,982	100%
001.06.517.72100 INTEREST- CIVIC CENTER #1	\$247,302	\$247,226	\$219,247	(\$28,055)	-11%
001.06.517.72200 INTEREST- CIVIC CENTER #2	\$139,004	\$139,004	\$123,931	(\$15,073)	-11%
001.06.517.72300 INTEREST- CIVIC CENTER #3	\$153,276	\$153,276	\$139,358	(\$13,918)	-9%
001.06.517.72400 INTEREST- CIVIC CENTER #4	\$40,216	\$40,779	\$32,838	(\$7,378)	-18%
001.06.517.72500 INTEREST - SEWER LOAN #1	\$6,456	\$6,456	\$6,456	\$0	0%
001.06.517.72600 INTEREST - SEWER LOAN #2	\$0	\$0	\$119,366	\$119,366	100%
<b>Total Debt Service</b>	<b>\$2,537,932</b>	<b>\$2,538,418</b>	<b>\$2,931,856</b>	<b>\$393,924</b>	<b>16%</b>

## Building Zoning & Planning

General Ledger Code/Description	FY2013 Adopted	YTD @ 8/15/13	FY2014 Proposed	Variance	
001.07.515.12100 F/T SALARIES - DIRECTOR	\$175,916	\$144,985	\$177,725	\$1,809	1%
001.07.515.12200 F/T SALARIES -BUILDING OFFICIAL	\$163,778	\$141,732	\$171,449	\$7,671	5%
001.07.515.12300 F/T SALARIES - CHIEF PERMIT CLERK	\$66,030	\$58,522	\$65,220	(\$810)	-1%
001.07.515.12400 F/T SALARIES - PERMIT CLERK (2)	\$89,201	\$60,897	\$75,420	(\$13,781)	-15%
001.07.515.12500 F/T SALARIES - PERMIT CLERK/CODE ENFORCEMENT	\$51,151	\$44,265	\$51,611	\$460	1%
001.07.515.12600 F/T SALARIES - RECEPTIONIST/PERMIT CLERK	\$45,406	\$39,183	\$47,648	\$2,242	5%
001.07.515.12700 F/T SALARIES - PLAN REVIEWER	\$88,443	\$76,537	\$90,886	\$2,443	3%
001.07.515.12800 F/T SALARIES - SENIOR CODE ENFORCEMENT OFFICER	\$62,400	\$53,188	\$64,608	\$2,208	4%
001.07.515.12801 F/T SALARIES - CODE ENFORCEMENT OFFICER	\$40,068	\$34,978	\$42,347	\$2,279	6%
001.07.515.12900 F/T SALARIES - CHIEF BUILDING INSPECTOR	\$100,154	\$86,672	\$104,009	\$3,855	4%
001.07.515.12901 F/T SALARIES - CHIEF ELECTRICAL INSPECTOR	\$100,154	\$86,672	\$101,055	\$901	1%
001.07.515.12902 F/T SALARIES - CHIEF PLUMBING INSPECTOR	\$81,453	\$69,787	\$84,651	\$3,198	4%
001.07.515.12903 F/T SALARIES - BUILDING INSPECTOR	\$83,392	\$72,166	\$87,508	\$4,116	5%
001.07.515.12904 F/T SALARIES - PUBLIC WORKS SUPERINTENDENT	\$0	\$0	\$4,095	\$4,095	100%
001.07.515.12905 F/T SALARIES - P.W. MAINTENANCE SUPERVISOR I	\$0	\$0	\$3,646	\$3,646	100%
001.07.515.12906 F/T SALARIES - P.W. MAINTENANCE SUPERVISOR II	\$0	\$0	\$2,923	\$2,923	100%
001.07.515.12907 F/T SALARIES -P.W. SPECIAL PROJECTS COORDINATOR	\$0	\$0	\$2,007	\$2,007	100%
001.07.515.13100 P/T SALARIES - PERMIT CLERK	\$31,726	\$14,211	\$31,726	\$0	0%
001.07.515.13200 P/T SALARIES -CHIEF MECHANICAL INSPECTOR	\$41,600	\$29,440	\$34,000	(\$7,600)	-18%
001.07.515.13300 P/T SALARIES - INSPECTORS	\$10,000	\$12,315	\$10,000	\$0	0%
001.07.515.14100 OVERTIME	\$10,000	\$1,604	\$7,500	(\$2,500)	-25%
001.07.515.14150 OVERTIME REIMBURSEMENT	(\$10,000)	(\$1,604)	(\$7,500)	\$2,500	-25%
001.07.515.21100 PAYROLL TAXES	\$93,736	\$74,624	\$96,393	\$2,657	3%
001.07.515.22100 RETIREMENT CONTRIBUTIONS	\$137,038	\$116,772	\$141,217	\$4,179	3%
001.07.515.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$82,561	\$79,073	\$81,948	(\$613)	-1%
001.07.515.24100 WORKERS COMPENSATION	\$12,504	\$11,878	\$13,179	\$675	5%
001.07.515.31200 PROFESSIONAL SERVICES	\$16,000	\$15,155	\$51,000	\$35,000	219%
001.07.515.31300 PROFESSIONAL SERVICES - SELF ASSESSMENT	\$0	\$0	\$5,000	\$5,000	100%
001.07.515.31400 PROFESSIONAL SERVICES- MASTER PLAN	\$500	\$0	\$500	\$0	0%
001.07.515.31500 PROFESSIONAL SRVS - FIRE CODE REVIEW/INSPECT	\$50,000	\$31,759	\$25,000	(\$25,000)	-50%
001.07.515.31700 PROFESSIONAL SRVS - CRS SUPPORT	\$0	\$0	\$20,000	\$20,000	100%
001.07.515.33100 COURT REPORTING-SPECIAL MAGISTRATES	\$2,000	\$1,468	\$2,000	\$0	0%
001.07.515.34100 CONTRACT SERVICES - FACILITY MGMT	\$17,780	\$16,222	\$18,313	\$533	3%
001.07.515.40000 TRAVEL & PER DIEM	\$11,672	\$16,249	\$11,672	\$0	0%
001.07.515.41100 COMMUNICATIONS- WEBSITE MAINTENANCE	\$4,685	\$7,884	\$4,685	\$0	0%
001.07.515.41200 COMMUNICATIONS	\$16,050	\$9,959	\$17,400	\$1,350	8%
001.07.515.42000 FREIGHT & POSTAGE	\$1,500	\$3,268	\$3,000	\$1,500	100%
001.07.515.43000 UTILITIES	\$25,073	\$22,355	\$25,073	\$0	0%
001.07.515.44000 RENTALS & LEASES	\$8,015	\$7,192	\$8,401	\$386	5%
001.07.515.45000 INSURANCE PROPERTY & LIABILITY	\$27,926	\$24,895	\$30,043	\$2,117	8%
001.07.515.46100 REPAIR & MAINTENANCE- VILLAGE HALL	\$4,400	\$6,043	\$6,000	\$1,600	36%
001.07.515.46200 REPAIR & MAINTENANCE- VEHICLES	\$6,000	\$2,793	\$6,000	\$0	0%
001.07.515.47000 PRINTING AND BINDING	\$27,000	\$46,574	\$27,000	\$0	0%
001.07.515.51000 OFFICE SUPPLIES	\$15,000	\$16,294	\$15,000	\$0	0%
001.07.515.52100 OPERATING SUPPLIES	\$2,000	\$1,617	\$2,000	\$0	0%
001.07.515.52200 OPERATING SUPPLIES-VEHICLE FUEL	\$3,300	\$2,266	\$3,300	\$0	0%
001.07.515.52300 OPERATING SUPPLIES-UNIFORMS	\$0	\$4,858	\$4,800	\$4,800	100%
001.07.515.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$3,960	\$2,529	\$4,322	\$362	9%
001.07.515.55100 TRAINING	\$4,787	\$1,547	\$9,735	\$4,948	103%
001.07.515.64100 CAPITAL OUTLAY- EQUIPMENT	\$5,000	\$2,091	\$5,000	\$0	0%
<b>Total Building, Zoning, Planning Expenditures</b>	<b>\$1,809,359</b>	<b>\$1,550,915</b>	<b>\$1,890,515</b>	<b>\$81,156</b>	<b>4%</b>
<b>Revenues:</b>					
001.00.316.00300 LOCAL BUSINESS TAX RECEIPT	\$121,100	\$127,049	\$114,750	(\$6,350)	-5%
001.00.322.00300 BUILDING PERMITS	\$1,200,000	\$1,877,739	\$1,300,000	\$100,000	8%
001.00.322.00301 BUILDING PERMITS - 350 OCEAN DRIVE	\$50,000	\$356,859	\$10,000	(\$40,000)	-80%
001.00.329.00300 CERTIFICATES OF OCCUPANCY	\$2,500	\$2,875	\$3,500	\$1,000	40%
001.00.329.00317 ZONING & SITE PLAN REVIEW FEES	\$20,000	\$46,301	\$20,000	\$0	0%
001.00.329.00339 ZONING HEARING FEES	\$1,000	\$3,039	\$1,000	\$0	0%
001.00.349.00341 RESEARCH & LIEN LETTERS	\$24,000	\$32,080	\$25,000	\$1,000	4%
001.00.354.00300 BUILDING CODE VIOLATION FINES	\$81,083	\$144,575	\$85,000	\$3,917	5%
001.00.354.00301 PROPERTY MAINTENANCE VIOLATIONS	\$1,000	\$20,031	\$1,000	\$0	0%
<b>Total Building, Zoning, Planning Revenues</b>	<b>\$1,500,683</b>	<b>\$2,610,548</b>	<b>\$1,560,250</b>	<b>\$59,567</b>	<b>4%</b>

## Police

General Ledger Code/Description	FY2013	YTD	FY2014	Variance	
	Adopted	@ 08/15/13	Proposed		
001.08.521.12100 F/T SALARIES - CHIEF OF POLICE	\$163,777	\$141,730	\$165,251	\$1,474	1%
001.08.521.12200 F/T SALARIES - DEPUTY CHIEF OF POLICE	\$136,348	\$117,995	\$143,397	\$7,049	5%
001.08.521.12300 F/T SALARIES - POLICE LIEUTENANTS (4)	\$456,370	\$393,980	\$465,284	\$8,914	2%
001.08.521.12400 F/T SALARIES - POLICE SERGEANTS (4)	\$375,536	\$318,494	\$378,248	\$2,712	1%
001.08.521.12500 F/T SALARIES - POLICE OFFICERS (20)	\$1,505,313	\$1,192,135	\$1,480,319	(\$24,994)	-2%
001.08.521.12600 F/T SALARIES - MUNICIPAL UTILITY WORKERS (2)	\$89,966	\$70,630	\$88,997	(\$969)	-1%
001.08.521.12700 F/T SALARIES - INFORMATION SYSTEMS ADMIN.	\$77,978	\$66,731	\$81,826	\$3,848	5%
001.08.521.12800 F/T SALARIES - EXEC. ADMINISTRATIVE ASSISTANT	\$63,709	\$55,133	\$66,854	\$3,145	5%
001.08.521.12801 F/T SALARIES - ADMINISTRATIVE ASSISTANT	\$48,763	\$42,199	\$49,202	\$439	1%
001.08.521.12900 F/T SALARIES-SPECIAL PROJECTS COORDINATOR	\$60,570	\$52,322	\$63,560	\$2,990	5%
001.08.521.12901 F/T SALARIES-DISPATCHERS (5)	\$199,363	\$141,680	\$191,396	(\$7,967)	-4%
001.08.521.12902 F/T SALARIES- SERVICE AIDES/PROP & EVID CUSTODIAN	\$45,712	\$37,675	\$46,124	\$412	1%
001.08.521.13100 P/T SALARIES-CROSSING GUARDS (8)	\$43,200	\$35,047	\$43,200	\$0	0%
001.08.521.14100 OVERTIME	\$235,000	\$326,487	\$235,000	\$0	0%
001.08.521.14200 OTHER PAY- ACTING/FTO PAY	\$0	\$580	\$1,500	\$1,500	100%
001.08.521.14300 OTHER PAY- HOLIDAY PAY	\$142,712	\$117,208	\$142,712	\$0	0%
001.08.521.15100 OTHER PAY- INCENTIVE PAY	\$22,140	\$17,250	\$26,580	\$4,440	20%
001.08.521.15200 OTHER PAY- VACATION EXCESS	\$146,101	\$98,527	\$164,767	\$18,666	13%
001.08.521.21100 PAYROLL TAXES	\$291,661	\$244,472	\$293,318	\$1,657	1%
001.08.521.22100 RETIREMENT CONTRIBUTIONS	\$559,492	\$493,246	\$593,990	\$34,498	6%
001.08.521.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$401,702	\$392,290	\$492,410	\$90,708	23%
001.08.521.24100 WORKERS COMPENSATION	\$84,581	\$75,801	\$92,042	\$7,461	9%
001.08.521.31100 PROFESSIONAL SERVICES- RECRUITING/HIRING/PHYSICALS	\$28,650	\$4,973	\$30,930	\$2,280	8%
001.08.521.34100 CONTRACT SERVICES - FACILITY MGMT	\$35,560	\$33,333	\$36,627	\$1,067	3%
001.08.521.35100 INVESTIGATION EXPENSE	\$800	\$4,704	\$3,000	\$2,200	275%
001.08.521.40000 TRAVEL & PER DIEM	\$32,432	\$8,749	\$37,339	\$4,907	15%
001.08.521.41100 COMMUNICATIONS- WEBSITE MAINTENANCE	\$4,685	\$7,626	\$4,685	\$0	0%
001.08.521.41200 COMMUNICATIONS	\$47,960	\$40,271	\$51,561	\$3,601	8%
001.08.521.42000 FREIGHT & POSTAGE	\$700	\$727	\$700	\$0	0%
001.08.521.43000 UTILITIES	\$50,147	\$44,227	\$50,000	(\$147)	0%
001.08.521.44000 RENTALS & LEASES	\$12,775	\$11,853	\$12,775	\$0	0%
001.08.521.45000 INSURANCE PROPERTY & LIABILITY	\$84,649	\$78,220	\$94,132	\$9,483	11%
001.08.521.46100 REPAIR & MAINTENANCE- VILLAGE HALL	\$31,878	\$29,464	\$32,628	\$750	2%
001.08.521.46200 REPAIR & MAINTENANCE- VEHICLE	\$40,520	\$38,080	\$45,720	\$5,200	13%
001.08.521.46300 REPAIR & MAINTENANCE-EQUIPMENT	\$4,700	\$2,554	\$12,232	\$7,532	160%
001.08.521.46400 REPAIR & MAINTENANCE-BOAT	\$10,176	\$5,372	\$11,813	\$1,637	16%
001.08.521.47100 PRINTING AND BINDING	\$2,500	\$2,521	\$4,000	\$1,500	60%
001.08.521.48100 PROMOTIONAL ACTIVITIES- D.A.R.E. PROGRAM	\$9,700	\$8,334	\$9,700	\$0	0%
001.08.521.51000 OFFICE SUPPLIES	\$14,000	\$5,310	\$14,000	\$0	0%
001.08.521.52100 OPERATING SUPPLIES	\$18,463	\$14,437	\$20,456	\$1,993	11%
001.08.521.52200 OPERATING SUPPLIES-VEHICLE FUEL	\$102,000	\$69,428	\$104,440	\$2,440	2%
001.08.521.52250 OPERATING SUPPLIES- BOAT FUEL	\$20,000	\$11,131	\$24,000	\$4,000	20%
001.08.521.52300 OPERATING SUPPLIES- UNIFORMS	\$38,000	\$33,565	\$38,720	\$720	2%
001.08.521.52400 OPERATING SUPPLIES- RANGE EXPENSES	\$5,131	\$8,614	\$8,234	\$3,103	60%
001.08.521.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$17,381	\$11,686	\$33,203	\$15,822	91%
001.08.521.54200 SUBSCRIPTIONS & MEMBERSHIPS-ACCREDITATION	\$1,954	\$375	\$2,954	\$1,000	51%
001.08.521.55100 TRAINING	\$8,428	\$8,413	\$16,530	\$8,102	96%
001.08.521.55200 TUITION REIMBURSEMENT	\$3,000	\$0	\$3,000	\$0	0%
001.08.521.64100 CAPITAL OUTLAY- EQUIPMENT	\$8,300	\$3,464	\$11,350	\$3,050	37%
<b>Total Police Expenditures</b>	<b>\$5,784,482</b>	<b>\$4,919,043</b>	<b>\$6,020,706</b>	<b>\$236,224</b>	<b>4%</b>
<b>Revenues:</b>					
001.00.354.00303 FINES & FORFEITURES	\$35,000	\$39,104	\$40,000	\$5,000	14%
001.00.360.00300 SCHOOL CROSSING GUARDS	\$32,000	\$17,035	\$32,000	\$0	0%
<b>Total Police Revenues</b>	<b>\$67,000</b>	<b>\$56,139</b>	<b>\$72,000</b>	<b>\$5,000</b>	<b>7%</b>

## Fire Rescue

General Ledger Code/Description	FY2013 Adopted	YTD @ 8/15/13	FY2014 Proposed	Variance	
001.09.522.12100 F/T SALARIES - FIRE CHIEF	\$163,873	\$140,863	\$172,452	\$8,579	5%
001.09.522.12200 F/T SALARIES - DEPUTY FIRE CHIEF (2)	\$289,836	\$249,623	\$305,306	\$15,470	5%
001.09.522.12300 F/T SALARIES - FIRE CAPTAINS (3)	\$384,913	\$287,400	\$402,354	\$17,441	5%
001.09.522.12400 F/T SALARIES - EXEC. ASST TO FIRE CHIEF	\$100,743	\$69,086	\$86,145	(\$14,598)	-14%
001.09.522.12500 F/T SALARIES - FIRE LIEUTENANTS (6)	\$670,268	\$601,684	\$680,543	\$10,275	2%
001.09.522.12600 F/T SALARIES - DRIVER/ENGINEER (12)	\$1,107,235	\$855,637	\$1,121,591	\$14,356	1%
001.09.522.12700 F/T SALARIES - FIREFTRS/PARAMEDICS (14)	\$1,056,005	\$878,491	\$1,031,489	(\$24,516)	-2%
001.09.522.12800 F/T SALARIES - ADMINISTRATIVE ASSISTANT	\$49,202	\$40,837	\$49,202	\$0	0%
001.09.522.14100 OVERTIME	\$179,100	\$151,859	\$197,010	\$17,910	10%
001.09.522.14200 OTHER PAY - ACTING PAY	\$15,000	\$13,636	\$16,200	\$1,200	8%
001.09.522.14300 OTHER PAY - HOLIDAY PAY	\$40,750	\$29,261	\$36,010	(\$4,740)	-12%
001.09.522.15100 OTHER PAY - INCENTIVE PAY	\$14,640	\$13,850	\$15,811	\$1,171	8%
001.09.522.15200 OTHER PAY- VACATION EXCESS	\$65,000	\$63,603	\$70,200	\$5,200	8%
001.09.522.21100 PAYROLL TAXES	\$316,447	\$258,560	\$320,100	\$3,653	1%
001.09.522.22100 RETIREMENT CONTRIBUTIONS	\$695,495	\$571,221	\$704,435	\$8,940	1%
001.09.522.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$482,878	\$464,951	\$617,865	\$134,987	28%
001.09.522.24100 WORKERS COMPENSATION	\$131,400	\$112,806	\$139,474	\$8,074	6%
001.09.522.31100 PROF. SERVICES - RECRUITING/HIRING/PHYSICALS	\$28,900	\$17,096	\$36,900	\$8,000	28%
001.09.522.31200 PROF. SERVICES - FIRE PREVENTION	\$45,000	\$23,628	\$30,000	(\$15,000)	-33%
001.09.522.31300 PROF. SERVICES - ACCREDITATION	\$6,000	\$4,700	\$1,130	(\$4,870)	-81%
001.09.522.31400 PROF. SERVICES-TESTING FEES-PROM. EXAMS	\$0	\$0	\$9,500	\$9,500	100%
001.09.522.34100 CONTRACT SRVS - FACILITY MGMT	\$17,969	\$16,397	\$18,508	\$539	3%
001.09.522.34200 CONTRTACT SRVS-AUTOMATIC AID AGREEMENT	\$537,264	\$492,772	\$537,264	\$0	0%
001.09.522.34300 CONTRACT SRVS-FIRE RESCUE SAFETY AGREEMENTS	\$3,500	\$2,558	\$3,500	\$0	0%
001.09.522.40000 TRAVEL & PER DIEM	\$26,840	\$13,113	\$23,140	(\$3,700)	-14%
001.09.522.41100 COMMUNICATIONS- WEBSITE MAINTENANCE	\$4,685	\$8,246	\$4,685	\$0	0%
001.09.522.41200 COMMUNICATIONS	\$28,400	\$21,245	\$28,400	\$0	0%
001.09.522.42000 FREIGHT & POSTAGE	\$700	\$298	\$700	\$0	0%
001.09.522.43000 UTILITIES	\$33,200	\$30,458	\$33,200	\$0	0%
001.09.522.44000 RENTALS & LEASES	\$5,332	\$4,599	\$5,332	\$0	0%
001.09.522.45000 INSURANCE PROPERTY & LIABILITY	\$98,449	\$92,994	\$109,892	\$11,443	12%
001.09.522.46100 REPAIR & MAINTENANCE- FIRE RESCUE BLDG	\$34,883	\$33,142	\$40,115	\$5,232	15%
001.09.522.46200 REPAIR & MAINTENANCE VEHICLE	\$2,500	\$7,876	\$9,500	\$7,000	280%
001.09.522.47100 PRINTING & BINDING	\$2,000	\$1,703	\$2,000	\$0	0%
001.09.522.51000 OFFICE SUPPLIES	\$5,000	\$2,486	\$5,000	\$0	0%
001.09.522.52100 OPERATING SUPPLIES	\$2,400	\$1,918	\$3,600	\$1,200	50%
001.09.522.52200 OPERATING SUPPLIES-VEHICLE FUEL	\$10,000	\$5,377	\$10,000	\$0	0%
001.09.522.52300 OPERATING SUPPLIES-UNIFORMS	\$40,850	\$26,600	\$40,850	\$0	0%
001.09.522.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$22,490	\$24,623	\$23,140	\$650	3%
001.09.522.55100 TRAINING	\$22,950	\$30,220	\$28,950	\$6,000	26%
001.09.522.55200 TUITION REIMBURSEMENT	\$4,500	\$284	\$4,500	\$0	0%
001.09.522.62100 CAPITAL OUTLAY - FACILITIES	\$4,000	\$4,182	\$4,000	\$0	0%
001.09.522.64100 CAPITAL OUTLAY - EQUIPMENT	\$28,625	\$21,990	\$32,919	\$4,294	15%
<b>Total Fire Rescue Expenditures</b>	<b>\$6,779,222</b>	<b>\$5,691,873</b>	<b>\$7,012,912</b>	<b>\$233,690</b>	<b>3%</b>
<b>Revenues:</b>					
001.00.335.00303 FIREFIGHTERS SUPPLEMENT	\$15,520	\$12,531	\$15,520	\$0	0%
001.00.342.00300 FIRE RESCUE TRANSPORT FEES	\$180,000	\$168,694	\$190,000	\$10,000	6%
001.00.354.00302 FIRE CODE FEES/FINES	\$12,000	\$47,815	\$40,000	\$28,000	233%
<b>Total Fire Rescue Revenues</b>	<b>\$207,520.00</b>	<b>\$229,040.00</b>	<b>\$245,520.00</b>	<b>\$38,000</b>	<b>18%</b>

## Public Works

General Ledger Code/Description	FY2013	YTD	FY2014	Variance	
	Adopted	@ 8/15/13	Proposed		
001.10.539.12100 F/T SALARIES-PUBLIC WORKS SUPERINTENDENT	\$65,711	\$58,421	\$69,617	\$3,906	6%
001.10.539.12200 F/T SALARIES-SPECIAL PROJECTS COORDINATOR	\$55,752	\$48,497	\$56,866	\$1,114	2%
001.10.539.12300 F/T SALARIES-MAINTANENCE SUPERVISOR #1	\$61,429	\$54,828	\$61,982	\$553	1%
001.10.539.12400 F/T SALARIES- MAINTENANCE SUPERVISOR #2	\$44,566	\$40,247	\$46,765	\$2,199	5%
001.10.539.12500 F/T SALARIES-SPL PROJECTS/ COMM COORDINATOR	\$8,998	\$9,053	\$18,157	\$9,159	102%
001.10.539.14100 OVERTIME	\$9,812	\$3,713	\$7,500	(\$2,312)	-24%
001.10.539.21100 PAYROLL TAXES	\$18,840	\$19,719	\$19,958	\$1,118	6%
001.10.539.22100 RETIREMENT CONTRIBUTIONS	\$29,976	\$28,421	\$31,306	\$1,330	4%
001.10.539.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$19,170	\$23,604	\$24,618	\$5,448	28%
001.10.539.24100 WORKERS COMPENSATION	\$13,975	\$10,265	\$11,986	(\$1,989)	-14%
001.10.539.31100 PROFESSIONAL SERVICES - CONSULTING SERVICES	\$27,500	\$9,180	\$25,000	(\$2,500)	-9%
001.10.539.31200 PORFESSIONAL SERVICES - TEMP. EMPLOYMENT AGENCY	\$0	\$958	\$6,500	\$6,500	100%
001.10.539.31300 PROFESSIONAL SERVICES - SELF ASSESSMENT	\$0	\$0	\$5,000	\$5,000	100%
001.10.539.31400 PORFESSIONAL SERVICES - HORTICULTURALIST	\$52,000	\$36,000	\$52,000	\$0	0%
001.10.539.34100 CONTRACT SERVICES - FACILITY MGMT	\$5,926	\$5,357	\$6,104	\$178	3%
001.10.539.34200 CONTRACT SERVICES-SCHEDULED LANDSCAPING MAINT. VILLAGE V	\$562,505	\$434,315	\$248,209	(\$314,296)	-56%
001.10.539.34210 CONTRACT SERVICES-LANDSCAPING MAINTENANCE CONTINGENCY	\$80,000	\$21,245	\$150,000	\$70,000	88%
001.10.539.34220 CONTRACT SERVICES-PUBLIC WORKS SPECIAL EVENTS	\$0	\$0	\$15,030	\$15,030	0%
001.10.539.34300 CONTRACT SERVICES-SCHEDULED TREE TRIMMING	\$230,000	\$86,257	\$200,000	(\$30,000)	-13%
001.10.539.34400 CONTRACT SERVICES-BEACH MAINTENANCE	\$101,752	\$84,793	\$137,000	\$35,248	35%
001.10.539.34410 CONTRACT SERVICES-BEACH MAINTENANCE CONTINGENCY	\$0	\$0	\$50,000	\$50,000	100%
001.10.539.34500 CONTRACT SERVICES VILLAGE WIDE	\$62,134	\$44,320	\$53,734	(\$8,400)	-14%
001.10.539.40000 TRAVEL & PER DIEM	\$7,000	\$5,655	\$7,250	\$250	4%
001.10.539.41100 COMMUNICATIONS WEBSITE	\$4,685	\$7,885	\$4,685	\$0	0%
001.10.539.41200 COMMUNICATIONS	\$6,882	\$6,813	\$8,232	\$1,350	20%
001.10.539.42000 FREIGHT & POSTAGE	\$563	\$148	\$563	\$0	0%
001.10.539.43000 UTILITIES	\$189,000	\$218,526	\$189,000	\$0	0%
001.10.539.44000 RENTALS & LEASES	\$31,490	\$27,606	\$18,000	(\$13,490)	-43%
001.10.539.45000 INSURANCE PROPERTY & LIABILITY	\$12,021	\$10,882	\$11,314	(\$707)	-6%
001.10.539.46100 REPAIR & MAINTENANCE-VILLAGE HALL	\$4,800	\$7,845	\$4,800	(\$0)	0%
001.10.539.46200 REPAIR & MAINTENANCE-VEHICLES	\$15,000	\$9,757	\$15,000	\$0	0%
001.10.539.46300 REPAIR & MAINTENANCE-GENERAL	\$20,500	\$19,267	\$20,500	\$0	0%
001.10.539.46400 REPAIR & MAINTENANCE- ELECTRICIAN SERVICE	\$40,000	\$43,033	\$40,000	\$0	0%
001.10.539.46500 REPAIR & MAINTENANCE-CONTRACTS	\$18,908	\$12,244	\$14,100	(\$4,808)	-25%
001.10.539.49000 OTHER CURRENT CHARGES-STORM EXPENSE/PREPARATION	\$25,252	\$8,185	\$25,403	\$151	1%
001.10.539.51000 OFFICE SUPPLIES	\$1,000	\$2,022	\$1,800	\$800	80%
001.10.539.52100 OPERATING SUPPLIES	\$8,740	\$11,869	\$15,000	\$6,260	72%
001.10.539.52200 OPERATING SUPPLIES-VEHICLE FUEL	\$20,000	\$7,529	\$14,000	(\$6,000)	-30%
001.10.539.52300 OPERATING SUPPLIES-UNIFORMS	\$500	\$0	\$500	\$0	0%
001.10.539.52400 OPERATING SUPPLIES-SMALL TOOLS	\$15,000	\$7,584	\$15,000	\$0	0%
001.10.539.54100 SUBSCRIPTIONS AND MEMBERSHIPS	\$0	\$0	\$250	\$250	100%
001.10.539.55100 TRAINING	\$1,000	\$383	\$2,225	\$1,225	123%
001.10.539.64100 CAPITAL OUTLAY - EQUIPMENT	\$10,000	\$3,650	\$7,500	(\$2,500)	-25%
<b>Total Public Works</b>	<b>\$1,882,387</b>	<b>\$1,430,076</b>	<b>\$1,712,454</b>	<b>(\$169,933)</b>	<b>-9%</b>

## Parks

General Ledger Code/Description	FY2013	YTD	FY2014	Variance	
	Adopted	@ 8/15/13	Proposed		
001.11.572.12100 F/T SALARIES-PARKS & RECREATION DIRECTOR	\$130,479	\$107,539	\$131,654	\$1,175	1%
001.11.572.12200 F/T SALAIRES-ASSISTANT PARKS & RECREATION DIRECTOR	\$82,718	\$71,169	\$87,636	\$4,918	6%
001.11.572.12300 F/T SALARIES-ADMINISTRATIVE ASSISTANT	\$46,450	\$38,046	\$49,211	\$2,761	6%
001.11.572.12400 F/T SALARIES-SPL PROJECTS/COMM COORDINATOR	\$35,991	\$31,195	\$18,157	(\$17,834)	-50%
001.11.572.21100 PAYROLL TAXES	\$23,965	\$18,084	\$21,929	(\$2,036)	-8%
001.11.572.22100 RETIREMENT CONTRIBUTIONS	\$37,593	\$25,148	\$34,399	(\$3,194)	-8%
001.11.572.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$29,085	\$30,600	\$19,040	(\$10,045)	-35%
001.11.572.24100 WORKERS COMPENSATION	\$2,581	\$2,615	\$2,839	\$258	10%
001.11.572.31300 PROFESSIONAL SERVICES - ACCREDITATION	\$0	\$0	\$5,000	\$5,000	100%
001.11.572.40000 TRAVEL & PER DIEM	\$1,200	\$6,531	\$7,600	\$6,400	533%
001.11.572.41200 COMMUNICATIONS	\$11,150	\$9,950	\$12,500	\$1,350	12%
001.11.572.43300 UTILITIES-ELECTRIC - FIELD LIGHTS	\$10,000	\$9,109	\$20,000	\$10,000	100%
001.11.572.44000 RENTALS & LEASES	\$40,950	\$40,273	\$40,950	(\$0)	0%
001.11.572.45000 INSURANCE PROPERTY & LIABILITY	\$22,974	\$20,744	\$25,855	\$2,881	13%
001.11.572.46100 REPAIR & MAINTENANCE-PARKS/PLAYGROUND	\$25,000	\$17,766	\$25,000	\$0	0%
001.11.572.46200 REPAIR & MAINTENANCE-VEHICLE	\$6,000	\$2,878	\$4,000	(\$2,000)	-33%
001.11.572.46300 REPAIR & MAINTENANCE-FIELD	\$148,400	\$124,754	\$148,400	\$0	0%
001.11.572.48100 PROMOTIONAL EVENTS-GENERAL	\$50,350	\$53,038	\$58,600	\$8,250	16%
001.11.572.48200 PROMOTIONAL EVENTS-ART FESTIVAL	\$4,000	\$4,945	\$4,000	\$0	0%
001.11.572.48300 PROMOTIONAL EVENTS-LIGHTHOUSE RUN & WALK	\$8,000	\$7,888	\$8,000	\$0	0%
001.11.572.48400 PROMOTIONAL EVENTS-4TH OF JULY FIREWORKS	\$105,290	\$105,300	\$109,500	\$4,210	4%
001.11.572.48500 PROMOTIONAL EVENTS-4TH OF JULY PARADE	\$30,000	\$7,762	\$30,000	\$0	0%
001.11.572.48600 PROMOTIONAL EVENTS-4TH OF JULY FIREWORKS EVENT	\$13,000	\$13,227	\$13,000	\$0	0%
001.11.572.48700 PROMOTIONAL EVENTS-WINTERFEST	\$50,000	\$53,431	\$50,000	\$0	0%
001.11.572.48800 ADVERTISING	\$38,000	\$19,368	\$38,000	\$0	0%
001.11.572.49100 OTHER CURRENT CHARGES -SR PROGRAMS-A.S.K. CLUB	\$15,000	\$21,905	\$25,000	\$10,000	67%
001.11.572.49200 OTHER CURRENT CHARGES -SENIOR TRANSPORTATON	\$43,805	\$38,750	\$43,805	\$0	0%
001.11.572.49300 OTHER CURRENT CHARGES -SENIOR ACTIVITIES	\$16,000	\$22,276	\$24,000	\$8,000	50%
001.11.572.51000 OFFICE SUPPLIES	\$6,000	\$1,621	\$6,000	\$0	0%
001.11.572.52100 OPERATING SUPPLIES - PROGRAMS SUPPLIES	\$17,000	\$16,279	\$27,000	\$10,000	59%
001.11.572.52100 OPERATING SUPPLIES - VEHICLE FUEL	\$0	\$4,564	\$2,000	\$2,000	100%
001.11.572.52300 OPERATING SUPPLIES - UNIFORMS	\$1,000	\$1,000	\$1,000	\$0	0%
001.11.572.54100 SUBSCRIPTIONS AND MEMBERSHIPS	\$1,000	\$2,642	\$1,000	\$0	0%
001.11.572.55100 TRAINING	\$5,000	\$742	\$5,000	\$0	0%
001.11.572.62100 CAPTIAL OUTLAY - PARK IMPROVEMENTS	\$13,500	\$14,123	\$13,500	\$0	0%
001.11.572.64100 CAPITAL OUTLAY - PROGRAM EQUIPMENT	\$8,000	\$9,731	\$8,000	\$0	0%
<b>Total Parks</b>	<b>\$1,079,482</b>	<b>\$954,993</b>	<b>\$1,121,575</b>	<b>\$42,094</b>	<b>4%</b>

## Community Center

General Ledger Code/Description	FY2013 Adopted	YTD @ 8/15/13	FY2014 Proposed	Variance	
001.12.572.12200 F/T SALARIES-YOUTH SERVICES COORDINATOR	\$50,686	\$43,038	\$53,188	\$2,502	5%
001.12.572.12300 F/T SALARIES- FRONT DESK MANAGER	\$55,881	\$48,317	\$58,639	\$2,758	5%
001.12.572.12400 F/T SALARIES-ADULT PROGRAMS SUPERVISOR	\$68,924	\$59,646	\$69,544	\$620	1%
001.12.572.12500 F/T SALARIES-RECREATION SUPERVISOR	\$32,729	\$28,857	\$34,345	\$1,616	5%
001.12.572.13100 PART TIME PERSONNEL	\$450,000	\$352,653	\$425,000	(\$25,000)	-6%
001.12.572.21100 PAYROLL TAXES	\$47,606	\$39,746	\$49,015	\$1,409	3%
001.12.572.22100 RETIREMENT CONTRIBUTIONS	\$22,714	\$19,923	\$25,886	\$3,172	14%
001.12.572.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$17,347	\$18,671	\$23,388	\$6,041	35%
001.12.572.24100 WORKERS COMPENSATION	\$12,215	\$7,776	\$18,068	\$5,853	48%
001.12.572.31100 PROF. SERVICES - PROGRAM REVENUE	\$750,000	\$853,426	\$750,000	\$0	0%
001.12.572.34100 CONTRACT SERVICES - FACILITY MGMT	\$189,516	\$166,389	\$194,961	\$5,445	3%
001.12.572.41200 COMMUNICATIONS	\$13,802	\$10,590	\$15,152	\$1,350	10%
001.12.572.42000 FREIGHT & POSTAGE	\$1,000	\$776	\$1,000	\$0	0%
001.12.572.43000 UTILITIES	\$125,000	\$100,069	\$125,000	\$0	0%
001.12.572.44000 RENTALS & LEASES	\$4,843	\$4,222	\$12,793	\$7,950	164%
001.12.572.45000 INSURANCE PROPERTY & LIABILITY	\$86,347	\$78,836	\$92,502	\$6,155	7%
001.12.572.46100 REPAIR & MAINTENANCE- COMMUNITY CENTER	\$60,900	\$83,997	\$70,751	\$9,851	16%
001.12.572.46200 REPAIR & MAINTENANCE- MINOR REPAIRS	\$10,000	\$6,568	\$10,000	\$0	0%
001.12.572.48800 ADVERTISING	\$30,500	\$25,646	\$27,500	(\$3,000)	-10%
001.12.572.51000 OFFICE SUPPLIES	\$6,000	\$5,428	\$6,000	\$0	0%
001.12.572.52100 OPERATING SUPPLIES	\$67,000	\$72,217	\$68,000	\$1,000	1%
001.12.572.52300 OPERATING SUPPLIES- UNIFORMS	\$2,000	\$2,163	\$2,000	\$0	0%
<b>Total Community Center Expenditures</b>	<b>\$2,105,010</b>	<b>\$2,028,954</b>	<b>\$2,132,732</b>	<b>\$27,722</b>	<b>1%</b>
<b>Revenues:</b>					
001.00.347.00300 POINT OF SALE	\$290,000	\$299,644	\$300,000	\$10,000	3%
001.00.347.00301 COURSE REVENUES	\$990,000	\$923,774	\$1,000,000	\$10,000	1%
001.00.347.00302 FACILITY RENTALS	\$25,000	\$21,937	\$25,000	\$0	0%
001.00.347.00303 MEMBERSHIPS	\$660,000	\$534,171	\$660,000	\$0	0%
<b>Total Community Center Revenues</b>	<b>\$1,965,000</b>	<b>\$1,779,526</b>	<b>\$1,985,000</b>	<b>\$20,000</b>	<b>1%</b>

## Athletic Division

General Ledger Code/Description	FY2013	YTD	FY2014	Variance	
	Adopted	@ 8/15/13	Proposed		
001.13.572.12100 F/T SALARIES-ATHLETIC COORDINATOR	\$60,742	\$52,565	\$63,740	\$2,998	5%
001.13.572.12200 F/T SALARIES-ASST ATHLETIC COORDINATOR	\$34,359	\$30,567	\$36,054	\$1,695	5%
001.13.572.13100 PART TIME SALARIES (3)	\$30,000	\$39,835	\$30,000	\$0	0%
001.13.572.21100 PAYROLL TAXES	\$9,570	\$7,578	\$9,929	\$359	4%
001.13.572.22100 RETIREMENT CONTRIBUTIONS	\$11,412	\$10,189	\$11,975	\$563	5%
001.13.572.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$11,382	\$11,204	\$11,388	\$6	0%
001.13.572.24100 WORKERS COMPENSATION	\$2,946	\$1,847	\$3,660	\$714	24%
001.13.572.34400 CONTRACT SERVICES-BACKGROUND CHECKS	\$3,000	\$1,447	\$2,000	(\$1,000)	-33%
001.13.572.41200 COMMUNICATIONS	\$1,800	\$935	\$2,150	\$350	19%
001.13.572.43100 UTILITIES-TEMPORARY FIELD LIGHTING	\$18,000	\$15,378	\$0	(\$18,000)	-100%
001.13.572.44100 RENTALS & LEASES - CRANDON PARK	\$25,000	\$21,305	\$25,000	\$0	0%
001.13.572.48200 PROMOTIONAL ACTIVITIES-TACKLE FOOTBALL	\$20,000	\$16,822	\$20,000	\$0	0%
001.13.572.48400 PROMOTIONAL ACTIVITIES- YOUTH SOCCER	\$230,000	\$221,741	\$230,000	\$0	0%
001.13.572.48500 PROMOTIONAL ACTIVITIES- BASKETBALL	\$40,000	\$40,365	\$40,000	\$0	0%
001.13.572.48600 PROMOTIONAL ACTIVITIES- BASEBALL	\$46,000	\$27,306	\$35,000	(\$11,000)	-24%
001.13.572.48700 PROMOTIONAL ACTIVITIES- VOLLEYBALL	\$23,000	\$15,524	\$23,000	\$0	0%
001.13.572.48800 ADVERTISING	\$10,000	\$3,614	\$4,000	(\$6,000)	-60%
001.13.572.48900 PROMOTIONAL ACTIVITIES- ADULT SOFTBALL	\$1,400	\$842	\$1,200	(\$200)	-14%
001.13.572.48910 PROMOTIONAL ACTIVITIES- ADULT SOCCER	\$6,525	\$5,990	\$6,525	\$0	0%
001.13.572.48920 PROMOTIONAL ACTIVITIES-FIELD HOCKEY	\$35,000	\$23,515	\$35,000	\$0	0%
001.13.572.48930 RUGBY	\$0	\$32,347	\$40,000	\$40,000	100%
001.13.572.54100 SUBSCRIPTIONS & MEMBERSHIPS-ONLINE REGISTRA	\$6,000	\$7,086	\$8,000	\$2,000	33%
<b>Total Athletic Division</b>	<b>\$626,136</b>	<b>\$588,002</b>	<b>\$638,622</b>	<b>\$12,486</b>	<b>2%</b>
<b>Revenues:</b>					
001.00.347.00304 SPORT PROGRAMS REVENUE	<b>\$401,925</b>	<b>\$317,921</b>	<b>\$441,725</b>	<b>\$39,800</b>	<b>10%</b>

## Transportation Special Revenue Fund

Description	FY2013 Budget	Actual 8/15/2013	FY2014 Proposed	variance	
LOCAL OPTION GAS TAX	\$210,188	\$138,742	\$205,380	(\$4,808)	-2%
TRANSPORTATION SURTAX	\$420,246	\$296,424	\$422,811	\$2,565	1%
COUNTY TOLL BRIDGE REVENUE	\$365,000	\$365,000	\$365,000	\$0	0%
INTEREST INCOME	\$150	\$15	\$150	\$0	0%
<b>Total Revenues</b>	<b>\$995,584</b>	<b>\$800,181</b>	<b>\$993,341</b>	<b>(\$2,243)</b>	<b>0%</b>
TRANSPORTATION PROJECTS	\$397,673	\$36,464	\$395,430	(\$2,243)	-1%
DEBT SERVICE - CRANDON BLVD, PHASE II	\$240,785	\$240,785	\$240,785	\$0	0%
DEBT SERVICE - CRANDON BLVD, PHASE III	\$357,126	\$267,844	\$357,126	\$0	0%
<b>Total Expenditures</b>	<b>\$995,584</b>	<b>\$545,093</b>	<b>\$993,341</b>	<b>(\$2,243)</b>	<b>0%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$0</b>	<b>\$255,088</b>	<b>\$0</b>		

## Stormwater Fund

Description	FY2013 Budget	Actual 8/15/2013	FY2014 Proposed	variance	
STORMWATER FEES	\$985,565	\$540,695	\$985,565	\$0	0%
LATE FEES	\$30,000		\$0	(\$30,000)	
WASD COLLECTION FEE	(\$5,011)		(\$5,011)	\$0	0%
<b>Total Revenues</b>	<b>\$1,010,554</b>	<b>\$540,695</b>	<b>\$980,554</b>	<b>(\$30,000)</b>	<b>-3%</b>
PUBLIC WORKS COST SHARING	\$63,478	\$52,570	\$64,554	\$1,076	2%
PROFESSIONAL SERVICES	\$52,000	\$90,993	\$52,000	\$0	0%
OPERATIONS & MAINTENANCE	\$177,440	\$81,583	\$152,360	(\$25,080)	-14%
ADMINISTRATIVE EXPENSES	\$34,497	\$2,650	\$14,125	(\$20,372)	-59%
STRUCTURAL IMPROVEMENTS	\$83,409	\$102,284	\$90,000	\$6,591	8%
DEBT SERVICE	\$568,031	\$572,355	\$566,559	(\$1,472)	0%
MAINTENANCE RESERVE	\$31,699		\$40,956	\$9,257	29%
<b>Total Expenditures</b>	<b>\$1,010,554</b>	<b>\$902,435</b>	<b>\$980,554</b>	<b>(\$30,000)</b>	<b>-3%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$0</b>	<b>(\$361,740)</b>	<b>\$0</b>		

## Solid Waste

Description	FY2013 Budget	Actual 8/15/2013	FY2014 Proposed	variance	
SOLID WASTE COLLECTION	\$618,450	\$589,550	\$618,450	\$0	0%
OTHER REVENUE (LATE FEES)	\$0	\$4,753	\$0	\$0	0%
INTEREST INCOME	\$150	\$67	\$150	\$0	0%
<b>Total Revenues</b>	<b>\$618,600</b>	<b>\$594,370</b>	<b>\$618,600</b>	<b>\$0</b>	<b>0%</b>
CONTRACTUAL SERVICES	\$530,591	\$472,203	\$530,591	\$0	0%
ADMINISTRATIVE EXPENSES	\$15,000	\$5,112	\$15,000	\$0	0%
<b>Total Expenditures</b>	<b>\$545,591</b>	<b>\$477,315</b>	<b>\$545,591</b>	<b>\$0</b>	<b>0%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$73,009</b>	<b>\$117,055</b>	<b>\$73,009</b>		