VILLAGE OF KEY BISCAYNE

Office of the Village Manager

MEMORANDUM

Village Council
Robert L. Vernon, *Mayor*
Jorge E. Mendia, *Vice Mayor*
Michael Davey
Enrique Garcia
Steve Liedman
Thomas Thornton
Patricia Weinman

Village Manager
Genaro "Chip" Iglesias

DATE: September 3, 2009

TO: Honorable Mayor and Members of the Village Council

FROM: Genaro "Chip" Iglesias, Village Manager

RE: Proposed Budget for 2009-2010

These are very difficult times for many in our community. These challenges have spared no one. Residents, as well as employees, are facing issues that hopefully occur only once in a lifetime. The Village of Key Biscayne has also experienced reduction in revenues and increases in expenses. This year we have a reduction in revenue of almost two million dollars. It is anticipated that property values will once again be lowered next year forcing another reduction. This multi-year challenge will require the cooperation of all to minimize service impacts and hold tax rate increases. The Village Council has maintained the millage rate at the same level for this proposed budget. Only 18% of your total property taxes for this past year are allocated to the Village of Key Biscayne for municipal services. The remainder goes to Miami-Dade County, Miami-Dade School Board and other entities.

As we fund your municipal services it requires that reserves are adequate, capital needs are met and we fund the operational budgets at appropriate levels to maintain a high level of service. Including, an aggressive compensation and benefits plan that competes in this marketplace for a well-trained and motivated workforce.

The Village has utilized its resources over the years to properly fund reserves and build an infrastructure that is enjoyed by our residents and guests and is admired by many outside the island. This has been accomplished while at the same time lowering the millage rate. Unfortunately, the downward trend of revenues and increased expenses has decreased the ability to fund unlimited capital projects.

In preparing this recommended budget for consideration by the Village Council, many difficult decisions had to be made and opportunities for leaner operations emerged. The goal to minimize service impacts or quality of life initiatives was paramount. Making the difficult decisions now will provide the resources and efficiency needed to deal with the reduction in additional revenues. Staff worked very hard towards being creative in doing more with less and asking our business partners to do the same to identify savings. At the same time, certain raises for employees are frozen as part of this recommended budget. As a service organization, we rely on the hard work of our employees to make

Key Biscayne a special place. Meeting our financial needs has also placed a burden on them financially by forgoing raises and asking them to do more with less. This is placing our customers first. The cooperation of our labor unions is critical and I look forward to many cooperative discussions.

The proposed budget has a reduction in expenses of $ 857,745. The reduction in expenses has been spread over many areas of our budget. It is an aggressive reduction of our expenses. My goal has been to not place the burden of these reductions on one group of stakeholders.

This year, we have been working toward expense reduction initiatives to identify additional surplus. Surplus funds are utilized to fund reserves, capital projects, pay debt, and "pay as you go" for capital projects to avoid additional debt service. The projected excess revenue over expenditures for the recommended budget should be strategically invested to mitigate the effects of these economic challenges.

We are dealing with very challenging times which require a united front and a focused approach. The long-term consideration of our fiscal health will be an ongoing exercise. The difficult decisions made now and over the next few years will allow us to emerge even stronger and avoid the unfortunate situation of many communities.

I look forward to full participation as we deliberate our budget towards final adoption. The input of our customers is of great value. I want to thank all our employees for their hard work and being more efficient. I also appreciate the work of our Village Clerk, Department Heads and their staff and the Finance Department for the countless hours in formulating this budget. Additionally, the input and leadership of our Council is invaluable and I thank them for their tireless dedication to serve this community in the best interest of all.

ORDINANCE NO. 2009-__

AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE, FLORIDA; ADOPTING THE BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2009 THROUGH SEPTEMBER 30, 2010 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, 2009 and the Village Council scheduled the public hearing required by Section 200.065(2)(c) of the Florida Statutes to be held on September 8, 2009 at 7:00 p.m.; and

WHEREAS, the Property Appraiser has properly noticed the public hearing scheduled for September 8, 2009, 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 8, 2009, 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, 2009, through September 30, 2010, was held, as advertised, on Tuesday, September 22, 2009, 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, 2009, 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, 2009.

PASSED AND ADOPTED on the first reading this 8th day of September, 2009.

PASSED AND ADOPTED on the second reading this 22nd day of September, 2009.

_____
MAYOR ROBERT L. VERNON

ATTEST:

_____
CONCHITA H. ALVAREZ, MMC, VILLAGE CLERK

APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

_____
VILLAGE ATTORNEY

Village of Key Biscayne

Proposed Budget

Fiscal Year 2009-2010

Village of Key Biscayne

Proposed Budget

Fiscal Year 2009/2010

	FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
Revenues					
Ad-Valorem Taxes	$19,561,571	$19,379,583	$18,046,097	-8%	($1,515,474)
Franchise Fees	$1,065,000	$992,997	$995,000	-7%	($70,000)
Utility Taxes	$2,584,530	$1,708,771	$2,512,095	-3%	($72,435)
State Shared Revenue	$937,638	$638,077	$834,751	-11%	($102,887)
Licenses & Permits	$1,075,200	$1,031,951	$1,075,200	0%	$0
Charges for Services	$2,140,150	$1,734,557	$2,175,920	2%	$35,770
Grants & Donations	$7,500	$132,162	$0	-100%	($7,500)
Other Revenue	$351,550	$128,343	$99,920	-72%	($251,630)
Total Revenues	**$27,723,139**	**$25,746,442**	**$25,738,983**	**-7%**	**($1,984,156)**
Expenditures					
Council	$474,688	$352,471	$425,312	-10%	($49,376)
Manager	$1,079,553	$737,437	$871,994	-19%	($207,559)
Clerk	$452,826	$276,440	$395,389	-13%	($57,437)
Attorney	$483,000	$493,523	$490,000	1%	$7,000
Building, Zoning & Planning	$1,687,548	$1,251,475	$1,566,150	-7%	($121,398)
Police	$5,368,708	$4,042,943	$5,087,015	-5%	($281,693)
Fire	$6,160,922	$4,923,079	$6,364,214	3%	$203,292
Public Works	$1,977,947	$1,559,174	$1,876,475	-5%	($101,472)
Parks & Recreation	$1,051,152	$876,944	$992,507	-6%	($58,645)
Community Center	$1,767,829	$1,701,819	$1,702,985	-4%	($64,844)
Athletic Division	$647,319	$490,380	$624,418	-4%	($22,901)
Debt Service	$3,335,457	$2,908,081	$3,232,746	-3%	($102,710)
Total Expenditures	**$24,486,949**	**$19,613,766**	**$23,629,204**	**-4%**	**($857,745)**
excess revenue/(expenditures)	**$3,236,190**	**$6,132,676**	**$2,109,779**		

Revenues

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
ACTUAL VALUATION				$5,936,216,017		
001.00.311.00300	AD VALOREM TAX	$19,561,571	$19,379,583	$18,046,097	-7.7%	($1,515,474)
001.00.313.00303	FRANCHISE FEE - ELECTRIC	$1,065,000	$992,997	$995,000	-6.6%	($70,000)
001.00.314.00306	UTILITY TAX - ELECTRIC	$1,180,000	$724,813	$1,087,220	-7.9%	($92,780)
001.00.314.00308	UTILITY TAX - WATER	$215,000	$223,176	$267,811	24.6%	$52,811
001.00.314.00309	UTILITY TAX - GAS	$175,000	$80,927	$121,391	-30.6%	($53,609)
001.00.314.00310	UTILITY TAX - OIL	$95	$0	$0	-100.0%	($95)
001.00.319.00311	SIMPLIFIED COMMUNICATION TAX	$1,014,435	$679,855	$1,035,673	2.1%	$21,238
001.00.321.00312	LOCAL BUSINESS TAX RECEIPT	$100,000	$117,365	$100,000	0.0%	$0
001.00.322.00313	BUILDING PERMITS	$975,000	$914,385	$975,000	0.0%	$0
001.00.329.00317	ZONING & SITE PLAN REVIEW FEES	$20,000	$6,588	$7,000	-65.0%	($13,000)
001.00.331.00319	RECREATION FEES	$1,500,000	$1,236,077	$1,530,000	2.0%	$30,000
001.00.331.00320	SPORTS PROGRAMS REVENUE	$350,000	$266,489	$404,270	15.5%	$54,270
001.00.335.00322	FIREFIGHTERS SUPPLEMENT	$8,500	$6,610	$13,920	63.8%	$5,420
001.00.335.00324	STATE REVENUE SHARING	$219,191	$137,300	$188,526	-14.0%	($30,665)
001.00.335.00325	ALCOHOLIC BEVERAGE TAX	$7,500	$7,213	$7,500	0.0%	$0
001.00.335.00326	HALF CENT SALES TAX	$710,947	$493,565	$638,725	-10.2%	($72,222)
001.00.337.00332	GRANTS	$7,500	$132,162	$0	-100.0%	($7,500)
001.00.342.00333	FIRE RESCUE TRANSPORT FEES	$150,000	$79,499	$120,000	-20.0%	($30,000)
001.00.343.00339	ZONING HEARING FEES	$5,000	$1,155	$2,000	-60.0%	($3,000)
001.00.343.00340	CERTIFICATES OF OCCUPANCY	$200	$200	$200	0.0%	$0
001.00.349.00341	RESEARCH & LIEN LETTERS	$19,000	$14,370	$19,000	0.0%	$0
001.00.349.00342	MISCELLANEOUS INCOME	$15,000	$41,987	$10,000	-33.3%	($5,000)
001.00.349.00343	POLICE OFF DUTY FEES	$14,000	$12,012	$10,000	-28.6%	($4,000)
001.00.351.00345	FINES & FORFEITURES	$17,775	$18,928	$16,000	-10.0%	($1,775)
001.00.354.00346	BUILDING CODE VIOLATION FINES	$80,000	$101,117	$80,000	0.0%	$0
001.00.354.00347	FIRE CODE VIOLATION FINES	$2,000	$17,250	$3,500	75.0%	$1,500
001.00.354.00352	PROPERTY MAINTENANCE VIOLATIONS	$150	$0	$150	0.0%	$0
001.00.359.00348	SCHOOL CROSSING GUARDS	$35,275	$25,775	$35,000	-0.8%	($275)
001.00.361.00349	INTEREST INCOME	$275,000	$35,043	$25,000	-90.9%	($250,000)
	Revenues	**$27,723,139**	**$25,746,442**	**$25,738,983**	-7.2%	**($1,984,156)**

Council

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.01.511.10100	ADMINSTRATIVE EXPENSES	$40,000	$26,894	$25,000	-38%	($15,000)
001.01.511.10101	MEMBERSHIP AND DUES	$16,000	$5,157	$10,000	-38%	($6,000)
001.01.511.41100	WEBSITE/COMMUNICATIONS	$9,240	$5,245	$8,384	-9%	($856)
001.01.511.48101	ART IN PUBLIC PLACES	$41,900	$13,690	$41,900	0%	$0
001.01.511.64101	CAPITAL OUTLAY	$85,000	$94,895	$85,000	0%	$0
001.01.512.45100	INSURANCE	$21,352	$12,434	$15,500	-27%	($5,852)
001.01.513.31200	COMMITTEE EXPENSES	$500	$0	$500	0%	$0
001.01.513.34406	STATE RELATIONS REPRESENTATIVE	$55,000	$50,417	$56,000	2%	$1,000
001.01.513.34407	FEDERAL RELATIONS REPRESENTATIVE	$75,000	$63,142	$75,000	0%	$0
001.01.513.43110	ELECTRICITY	$4,933	$4,127	$4,971	1%	$38
001.01.513.49411	CHAMBER OF COMMERCE	$75,063	$56,297	$67,557	-10%	($7,506)
001.01.513.49417	YOUTH COUNCIL	$35,700	$13,477	$22,000	-38%	($13,700)
001.01.513.49450	HISTORICAL SOCIETY	$15,000	$6,697	$13,500	-10%	($1,500)
		$474,688	**$352,471**	**$425,312**	**-10%**	**($49,376)**

Manager

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.02.512.12413	VILLAGE MANAGER	$178,447	$142,560	$178,200	0%	($247)
001.02.512.12418	EXECUTIVE ASSISTANT TO THE MANAGER	$60,000	$40,558	$58,710	-2%	($1,290)
001.02.512.12419	HUMAN RESOURCES COORDINATOR	$71,143	$56,914	$73,277	3%	$2,134
001.02.512.12421	INFORMATION TECHNOLOGY ADMINISTRATOR	$69,034	$53,880	$72,839	6%	$3,805
001.02.512.12422	FACILITY MANAGER	$60,000	$54,000	$0	-100%	($60,000)
001.02.512.12423	CUSTOMER SERVICE REPRESENTATIVE	$35,000	$0	$0	-100%	($35,000)
001.02.512.12424	SPECIAL PROJECTS COORDINATOR	$16,811	$13,449	$17,316	3%	$505
001.02.512.21100	PAYROLL TAXES	$37,518	$22,499	$30,626	-18%	($6,892)
001.02.512.22100	RETIREMENT CONTRIBUTIONS	$58,852	$34,911	$48,041	-18%	($10,811)
001.02.512.23100	LIFE, HEALTH, DISABILITY INSURANCE	$42,870	$30,708	$29,384	-31%	($13,486)
001.02.512.24100	WORKERS COMPENSATION	$2,354	$1,037	$1,417	-40%	($937)
001.02.512.31429	CONTRACT SERVICES - APPRAISER	$5,000	$3,650	$5,000	0%	$0
001.02.512.32100	*CONTRACT SERVICES - AUDITS	$50,000	$56,521	$66,500	33%	$16,500
001.02.512.32430	CONTRACT SERVICES - FINANCE	$114,737	$95,614	$110,000	-4%	($4,737)
001.02.512.34000	CONTRACT SERVICES - FACILITY MGR	$0	$0	$667	100%	$667
001.02.512.34001	CONTRACT SERVICES - MAINT ASSISTANT	$1,334	$1,309	$1,167	100%	($167)
001.02.512.34432	ADMINSTRATIVE EXPENSES	$44,975	$28,481	$31,500	-30%	($13,475)
001.02.512.40100	TRAVEL & PER DIEM	$3,800	$5,064	$3,240	-15%	($560)
001.02.512.41000	CONTRACT SERVICES - WEBSITE MAINT	$7,000	$6,131	$3,644	-48%	($3,356)
001.02.512.41100	COMMUNICATIONS	$10,500	$7,450	$6,433	-39%	($4,067)
001.02.512.41200	POSTAGE	$9,500	$9,890	$9,500	0%	$0
001.02.512.43110	UTILITIES	$8,402	$7,178	$8,777	4%	$375
001.02.512.44100	RENTALS & LEASES	$19,400	$17,400	$7,232	-63%	($12,168)
001.02.512.45100	INSURANCE	$11,872	$6,913	$9,000	-24%	($2,872)
001.02.512.46000	REPAIRS & MAINTENANCE - VLLG HALL	$40,000	$6,809	$10,000	-75%	($30,000)
001.02.512.47100	PRINTING & BINDING	$900	$1,670	$1,500	67%	$600
001.02.512.49310	MISCELLANEOUS EXPENSES	$2,300	$1,887	$2,000	-13%	($300)
001.02.512.49414	EDUCATION & TRAINING	$6,280	$5,056	$6,000	-4%	($280)
001.02.512.51100	OFFICE SUPPLIES	$10,000	$7,530	$10,000	0%	$0
001.02.512.64100	FURNITURE & FIXTURES	$1,000	$0	$1,000	0%	$0
001.02.512.64101	EQUIPMENT	$10,524	$5,492	$9,024	-14%	($1,500)
001.02.512.90000	CONTINGENCY FOR EMERGENCY	$90,000	$12,877	$60,000	-33%	($30,000)
		$1,079,553	**$737,437**	**$871,994**	**-19%**	**($207,559)**

* current contract of $58,000 plus $8,500 for single audit

Village Clerk

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.03.512.11100	VILLAGE CLERK	$105,365	$84,028	$106,983	2%	$1,618
001.03.512.12100	ASSISTANT TO VILLAGE CLERK	$37,915	$30,216	$40,848	8%	$2,933
001.03.512.21100	PAYROLL TAXES	$10,961	$8,757	$11,309	3%	$348
001.03.512.22100	RETIREMENT CONTRIBUTIONS	$17,194	$13,836	$17,740	3%	$546
001.03.512.23100	LIFE, HEALTH, DISABILITY INSURANCE	$11,357	$9,593	$10,800	-5%	($557)
001.03.512.24100	WORKERS COMPENSATION	$774	$379	$547	-29%	($227)
001.03.512.34000	CONTRACT SERVICES - FACILITY MGR	$0	$0	$667	100%	$667
001.03.512.34001	CONTRACT SERVICES - MAINT ASSISTANT	$1,333	$1,309	$1,167	-12%	($166)
001.03.512.40100	TRAVEL & PER DIEM	$4,428	$4,170	$4,428	0%	$0
001.03.512.40210	CAR ALLOWANCE	$4,800	$4,000	$4,800	0%	$0
001.03.512.41000	CONTRACT SERVICES - WEBSITE MAINT	$4,500	$3,557	$3,644	-19%	($856)
001.03.512.41100	COMMUNICATIONS & POSTAGE	$3,300	$3,192	$3,582	9%	$282
001.03.512.43110	UTILITIES	$8,392	$7,171	$8,777	5%	$385
001.03.512.44100	RENTALS & LEASES	$2,460	$0	$200	-92%	($2,260)
001.03.512.45100	INSURANCE	$11,871	$6,913	$9,000	-24%	($2,871)
001.03.512.46000	REPAIRS & MAINTENANCE - VLLG HALL	$10,277	$7,707	$10,000	-3%	($277)
001.03.512.46100	MAINTENANCE & REPAIRS	$2,500	$273	$500	-80%	($2,000)
001.03.512.49100	IMAGING EQUIPMENT/SUPPLIES	$5,000	$1,795	$5,000	0%	$0
001.03.512.49200	ORDINANCE CODIFICATION	$3,500	$990	$3,500	0%	$0
001.03.512.49400	ELECTION EXPENSES	$30,000	$8,667	$15,000	-50%	($15,000)
001.03.512.49450	ELECTION ADVERTISING	$30,000	$9,749	$15,000	-50%	($15,000)
001.03.512.49500	LEGAL ADVERTISING	$75,000	$22,643	$50,000	-33%	($25,000)
001.03.512.49700	VIDEOGRAPHER	$50,400	$37,793	$50,400	0%	$0
001.03.512.49800	VIDEO STREAMING	$6,259	$4,694	$6,259	0%	($0)
001.03.512.51100	OFFICE SUPPLIES	$5,500	$3,545	$5,500	0%	$0
001.03.512.52100	VIDEO & FILMING SUPPLIES	$2,500	$80	$2,500	0%	$0
001.03.512.54100	MEMBERSHIP & DUES	$1,240	$1,384	$1,240	0%	$0
001.03.519.60100	CAPITAL OUTLAY	$6,000	$0	$6,000	0%	$0
		$452,826	**$276,440**	**$395,389**	**-13%**	**($57,437)**

Attorney

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.05.514.31110	PROFESSIONAL FEES	$265,000	$445,760	$265,000	100%	$0
001.05.514.31110	PROFESSIONAL FEES - CODE COMPLIANCE	$0	$47,764	$7,000	100%	$7,000
001.05.514.31210	PROFESSIONAL FEES-LAWSUITS	$160,000	$0	$160,000	0%	$0
001.05.514.31211	PROFESSIONAL SERVICES - LABOR RELATIONS	$25,000	$0	$25,000	0%	$0
001.05.514.31211	PROFESSIONAL SERVICES - CONTINGENT MATTERS	$25,000	$0	$25,000	0%	$0
001.05.514.31410	OTHER PROFESSIONAL FEES	$5,000	$0	$5,000	0%	$0
001.05.514.31510	COURT COSTS & FEES	$1,500	$0	$1,500	0%	$0
001.05.514.31610	OTHER EXPENSES	$1,500	$0	$1,500	0%	$0
		$483,000	**$493,523**	**$490,000**	**1%**	**$7,000**

Debt Service

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.06.517.71200	PRINCIPAL - CIVIC CENTER #1	$475,000	$475,000	$500,000	5%	$25,000
001.06.517.71300	PRINCIPAL - CIVIC CENTER #2	$465,000	$465,000	$490,000	5%	$25,000
001.06.517.71400	PRINCIPAL - CIVIC CENTER #3	$435,571	$414,676	$467,846	7%	$32,274
001.06.517.71401	PRINCIPAL - CIVIC CENTER #4	$286,476	$286,476	$297,607	4%	$11,131
001.06.517.71402	PRINCIPAL - PARKING LOT	$43,651	$0	$93,441	114%	$49,790
001.06.517.71500	PRINCIPAL - SEWER LOAN #1	$19,580	$19,580	$20,085	3%	$504
001.06.517.71501	PRINCIPAL - SEWER LOAN #2	$36,733	$0	$72,810	98%	$36,077
001.06.517.71502	PRINCIPAL - SEWER LOAN #3	$0	$0		100%	$0
001.06.517.72200	INTEREST- CIVIC CENTER #1	$346,435	$346,497	$323,449	-7%	($22,986)
001.06.517.72300	INTEREST- CIVIC CENTER #2	$425,881	$424,732	$400,860	-6%	($25,021)
001.06.517.72400	INTEREST- CIVIC CENTER #3	$289,757	$295,024	$273,331	-6%	($16,426)
001.06.517.72401	INTEREST- CIVIC CENTER #4	$100,480	$100,599	$89,349	-11%	($11,130)
001.06.517.72402	INTEREST - PARKING LOT	$136,839	$0	$110,610	-19%	($26,229)
001.06.517.72500	INTEREST - SEWER LOAN #1	$8,554	$8,554	$8,049	-6%	($504)
001.06.517.72501	INTEREST - SEWER LOAN #2	$250,000	$68,744	$69,809	-72%	($180,191)
001.06.517.72502	INTEREST - SEWER LOAN #3	$0	$0		100%	$0
001.06.517.31000	BOND COUNSEL	$15,500	$3,200	$15,500	0%	$0
		$3,335,457	$2,908,081	$3,232,746	-3%	($102,710)

Building, Zoning, Planning

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.07.515.12110	DIRECTOR	$158,202	$126,562	$158,202	0%	$0
001.07.515.12150	BUILDING OFFICIAL	$142,997	$114,398	$147,287	3%	$4,290
001.07.515.12170	CHIEF PERMIT CLERK	$59,167	$49,886	$62,195	5%	$3,028
001.07.515.12200	PERMIT CLERK	$47,347	$37,810	$49,218	4%	$1,871
001.07.515.12201	PERMIT CLERK	$44,634	$35,524	$46,875	5%	$2,241
001.07.515.12202	PERMIT CLERK/CODE ENFORCEMENT	$42,787	$34,102	$44,642	4%	$1,855
001.07.515.12250	RECEPTIONIST/PERMIT CLERK	$35,446	$28,124	$37,470	6%	$2,024
001.07.515.12400	PLAN REVIEWER	$84,371	$67,497	$86,902	3%	$2,531
001.07.515.12450	*SENIOR CODE ENFORCEMENT OFFICER	$52,592	$43,695	$58,929	12%	$6,337
001.07.515.12550	CHIEF BUILDING INSPECTOR	$93,563	$74,850	$96,370	3%	$2,807
001.07.515.12600	CHIEF ELECTRICAL INSPECTOR	$87,965	$70,029	$91,781	4%	$3,816
001.07.515.12650	CHIEF PLUMBING INSPECTOR	$24,960	$20,160	$24,960	0%	$0
001.07.515.12700	CHIEF MECHANICAL INSPECTOR	$93,563	$74,850	$96,370	3%	$2,807
001.07.515.12750	BUILDING INSPECTOR	$77,904	$62,323	$80,241	3%	$2,337
001.07.515.13110	PART TIME INSPECTORS	$38,272	$4,147	$10,000	-74%	($28,272)
001.07.515.21100	PAYROLL TAXES	$82,908	$61,784	$83,495	1%	$587
001.07.515.22100	RETIREMENT CONTRIBUTIONS	$125,460	$99,259	$126,778	1%	$1,318
001.07.515.23100	LIFE, HEALTH, DISABILITY INSURANCE	$79,922	$66,591	$70,200	-12%	($9,722)
001.07.515.24100	WORKERS COMPENSATION	$73,620	$25,447	$30,263	-59%	($43,357)
001.07.515.31112	MASTER PLAN	$15,000	$6,000	$500	-97%	($14,500)
001.07.515.31211	PROFESSIONAL SERVICES	$42,000	$25,780	$14,000	-67%	($28,000)
001.07.515.31311	SPECIAL MASTERS	$5,500	$971	$2,000	-64%	($3,500)
001.07.515.34000	CONTRACT SERVICES - FACILITY MGR	$0	$0	$2,000	100%	$2,000
001.07.515.34001	CONTRACT SERVICES - MAINT ASSISTANT	$4,000	$4,224	$3,500	-13%	($500)
001.07.515.40110	MILEAGE	$5,624	$3,807	$4,536	-19%	($1,088)
001.07.515.40210	CAR ALLOWANCE	$4,800	$4,000	$4,800	0%	$0
001.07.515.41000	CONTRACT SERVICES - WEBSITE MAINT	$4,500	$3,769	$3,644	-19%	($856)
001.07.515.41100	COMMUNICATIONS	$6,075	$6,133	$7,040	16%	$965
001.07.515.42000	POSTAGE	$1,000	$0	$1,000	0%	$0
001.07.515.43110	UTILITIES	$25,185	$21,524	$26,331	5%	$1,146
001.07.515.44100	RENTALS & LEASES	$3,780	$3,783	$4,620	22%	$840
001.07.515.45100	INSURANCE	$35,573	$20,715	$25,000	-30%	($10,573)
001.07.515.46000	REPAIRS & MAINTENANCE - VLLG HALL	$25,831	$20,591	$20,000	-23%	($5,831)
001.07.515.49110	PRINTING & BINDING	$5,000	$4,090	$4,000	-20%	($1,000)
001.07.515.49210	ELECTRONIC SCANNING	$15,000	$7,482	$10,000	-33%	($5,000)
001.07.515.49310	MISCELLANEOUS EXPENSES	$2,000	$136	$1,000	-50%	($1,000)
001.07.515.51100	OFFICE SUPPLIES	$12,000	$14,477	$11,000	-8%	($1,000)
001.07.515.54100	MEMBERSHIP & DUES	$11,000	$3,573	$11,000	0%	$0
001.07.515.54210	EDUCATION & TRAINING	$3,000	$1,357	$3,000	0%	$0
001.07.515.64101	EQUIPMENT	$15,000	$2,024	$5,000	-67%	($10,000)
		$1,687,548	**$1,251,475**	**$1,566,150**	**-7%**	**($121,398)**

* 5% merit not captured in 2009 budget

Police

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.08.521.12111	CHIEF OF POLICE	$154,650	$123,720	$154,650	0%	$0
001.08.521.12120	DEPUTY CHIEF OF POLICE	$125,000	$100,000	$128,750	3%	$3,750
001.08.521.12130	POLICE LIEUTENANTS	$419,830	$326,312	$425,135	1%	$5,305
001.08.521.12140	POLICE SERGEANTS	$349,833	$263,425	$339,142	-3%	($10,691)
001.08.521.12151	POLICE OFFICERS	$1,175,404	$923,573	$1,246,634	6%	$71,230
001.08.521.12155	MUNICIPAL UTILITY WORKERS	$79,358	$63,285	$82,849	4%	$3,491
001.08.521.12156	IT SERVICES TECHNICIAN	$64,143	$51,314	$66,067	3%	$1,924
001.08.521.12158	VACATION EXCESS	$75,382	$55,488	$104,643	39%	$29,261
001.08.521.12171	COURT TIME	$15,604	$10,702	$8,675	-44%	($6,929)
001.08.521.12211	ADMINISTRATIVE ASSISTANTS (2)	$105,295	$84,319	$108,561	3%	$3,266
001.08.521.12220	DISPATCHERS	$177,685	$151,296	$109,816	-38%	($67,869)
001.08.521.12230	COMMUNITY SERVICE AIDES	$82,592	$65,962	$85,875	4%	$3,283
001.08.521.12260	CROSSING GUARDS	$45,900	$34,710	$45,900	0%	$0
001.08.521.14100	OVERTIME	$340,000	$222,418	$280,000	-18%	($60,000)
001.08.521.15100	HOLIDAY PAY	$125,000	$121,787	$142,712	14%	$17,712
001.08.521.15200	INCENTIVE PAY	$26,220	$15,065	$23,100	-12%	($3,120)
001.08.521.15300	ACCREDITATION	$16,038	$13,912	$6,519	-59%	($9,519)
001.08.521.21100	PAYROLL TAXES	$257,185	$189,113	$256,467	0%	($718)
001.08.521.22100	RETIREMENT CONTRIBUTIONS	$372,611	$296,572	$379,255	2%	$6,644
001.08.521.23100	LIFE, HEALTH, DISABILITY INSURANCE	$415,541	$331,066	$342,900	-17%	($72,641)
001.08.521.24100	WORKERS COMPENSATION	$122,463	$79,887	$112,242	-8%	($10,221)
001.08.521.34000	CONTRACT SERVICES - FACILITY MGR	$0	$0	$4,000	100%	$4,000
001.08.521.34001	CONTRACT SERVICES - MAINT ASSISTANT	$8,000	$8,448	$7,000	100%	($1,000)
001.08.521.35100	INVESTIGATION EXPENSE	$7,000	$2,878	$4,000	-43%	($3,000)
001.08.521.41000	CONTRACT SERVICES - WEBSITE MAINT	$4,500	$5,751	$3,644	-19%	($856)
001.08.521.41111	COMMUNICATIONS	$12,567	$18,978	$49,881	297%	$37,314
001.08.521.43110	ELECTRICITY	$39,732	$35,674	$42,857	8%	$3,125
001.08.521.43210	WATER & SEWER	$10,637	$7,376	$9,805	-8%	($832)
001.08.521.44110	EQUIPMENT LEASE	$18,320	$13,141	$9,015	-51%	($9,305)
001.08.521.45111	INSURANCE	$122,663	$66,896	$85,000	-31%	($37,663)
001.08.521.46000	REPAIRS & MAINTENANCE - VLLG HALL	$61,663	$56,512	$60,000	-3%	($1,663)
001.08.521.46200	VEHICLE MAINTENANCE	$40,680	$41,498	$54,884	35%	$14,204
001.08.521.46201	BOAT MAINTENANCE	$16,850	$9,494	$16,850	0%	$0
001.08.521.46300	VEHICLE FUEL	$130,000	$39,868	$105,000	-19%	($25,000)
001.08.521.46400	BOAT FUEL	$19,000	$6,394	$10,000	-47%	($9,000)
001.08.521.48110	D.A.R.E. PROGRAM	$10,000	$10,565	$10,000	0%	$0
001.08.521.49111	RECRUITING/HIRING/PHYSICALS	$31,310	$11,530	$25,610	-18%	($5,700)
001.08.521.51100	OFFICE SUPPLIES	$25,000	$22,621	$20,000	-20%	($5,000)
001.08.521.52110	UNIFORMS	$38,700	$28,324	$38,700	0%	$0
001.08.521.52111	RANGE EXPENSES	$6,000	$2,746	$6,000	0%	$0
001.08.521.52000	OPERATING EXPENSES	$55,000	$29,442	$13,375	100%	($41,625)
001.08.521.54100	MEMBERSHIP & DUES	$3,500	$1,963	$3,500	0%	$0
001.08.521.54210	EDUCATION & TRAINING	$42,000	$24,133	$35,000	-17%	($7,000)
001.08.521.54250	TUITION REIMBURSEMENT	$19,000	$829	$10,000	-47%	($9,000)
001.08.521.64210	POLICE VEHICLES	$80,852	$62,140	$0	-100%	($80,852)
001.08.521.64310	POLICE EQUIPMENT	$20,000	$11,815	$13,000	-35%	($7,000)
		$5,368,708	**$4,042,943**	**$5,087,015**	**-5%**	**($281,693)**

Fire Rescue

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.09.522.12113	FIRE CHIEF	$162,566	$131,303	$162,566	0%	($0)
001.09.522.12121	DEPUTY FIRE CHIEF	$132,094	$107,408	$136,057	3%	$3,963
001.09.522.12131	FIRE CAPTAINS	$364,946	$294,764	$383,193	5%	$18,247
001.09.522.12135	EXECUTIVE ASSTS TO FIRE CHIEFS	$326,864	$264,006	$343,208	5%	$16,344
001.09.522.12141	FIRE LIEUTENANTS	$312,306	$262,599	$333,211	7%	$20,905
001.09.522.12145	DRIVER/ENGINEER	$992,012	$808,491	$1,042,933	5%	$50,921
001.09.522.12152	FIREFIGHTERS/PARAMEDICS	$932,978	$749,946	$1,007,720	8%	$74,742
001.09.522.12161	*ADMINISTRATIVE ASSISTANT	$48,617	$38,238	$48,763	0%	$146
001.09.522.12172	ACTING SUPERVISOR PAY	$7,000	$20,907	$27,000	286%	$20,000
001.09.522.13100	OFF DUTY EMPLOYMENT	$5,500	$0	$0	-100%	($5,500)
001.09.522.14100	OVERTIME - SALARIES	$108,000	$178,474	$225,000	108%	$117,000
001.09.522.15100	HOLIDAY PAY	$81,000	$54,870	$78,400	-3%	($2,600)
001.09.522.15200	**INCENTIVE PAY	$22,320	$12,665	$13,920	-38%	($8,400)
001.09.522.15300	VACATION EXCESS PAY	$85,000	$91,472	$100,000	18%	$15,000
001.09.522.21100	PAYROLL TAXES	$273,962	$209,388	$298,501	9%	$24,539
001.09.522.22100	RETIREMENT CONTRIBUTIONS	$442,099	$357,631	$488,550	11%	$46,451
001.09.522.23100	LIFE, HEALTH, DISABILITY INSURANCE	$451,936	$397,107	$418,614	-7%	($33,322)
001.09.522.24100	WORKERS COMPENSATION	$197,220	$126,744	$190,529	-3%	($6,691)
001.09.522.30100	CONSULTANTS FEE	$2,500	$132	$0	-100%	($2,500)
001.09.522.34000	CONTRACT SERVICES - FACILITY MGR	$0	$0	$8,000	100%	$8,000
001.09.522.34001	CONTRACT SERVICES - MAINT ASSISTANT	$8,000	$12,175	$14,000	75%	$6,000
001.09.522.41000	CONTRACT SERVICES - WEBSITE MAINT	$4,500	$4,335	$3,644	-19%	($856)
001.09.522.41435	COMMUNICATIONS	$18,780	$23,575	$26,644	42%	$7,864
001.09.522.41436	POSTAGE	$500	$37	$500	0%	$0
001.09.522.43100	UTILITIES	$32,000	$6,979	$7,050	-78%	($24,950)
001.09.522.43110	ELECTRICITY	$34,613	$20,135	$28,168	-19%	($6,445)
001.09.522.44100	FIRE TRUCK LEASE	$109,140	$109,140	$109,140	0%	$0
001.09.522.44000	COPIER LEASE	$0	$0	$3,951	100%	$3,951
001.09.522.45439	INSURANCE	$141,004	$80,868	$110,000	-22%	($31,004)
001.09.522.46000	FIRE RESCUE BLDG MAINTENANCE	$77,810	$49,250	$60,000	-23%	($17,810)
001.09.522.46200	VEHICLE MAINTENANCE	$5,000	$3,747	$6,208	24%	$1,208
001.09.522.46300	VEHICLE FUEL & OIL	$5,000	$3,379	$4,000	-20%	($1,000)
001.09.522.47100	PRINTING	$2,500	$2,080	$2,500	0%	$0
001.09.522.49111	RECRUITING/HIRING/PHYSICALS	$28,800	$12,740	$22,000	-24%	($6,800)
001.09.522.49211	EMPLOYEE WELLNESS PROGRAM	$7,500	$0	$0	-100%	($7,500)
001.09.522.49330	AUTOMATIC AID AGREEMENT	$525,000	$399,300	$537,000	2%	$12,000
001.09.522.49331	AUTOMATIC AID TRAINING	$21,000	$0	$0	-100%	($21,000)
001.09.522.49410	FIRE RESCUE SAFETY AGREEMENTS	$10,000	$2,750	$5,000	-50%	($5,000)
001.09.522.49510	ALS LICENSE-FIRE SAFETY	$5,000	$0	$2,500	-50%	($2,500)
001.09.522.49610	PHOTOGRAPHY	$1,000	$0	$0	-100%	($1,000)
001.09.522.49710	MISCELLANEOUS	$6,000	$1,007	$3,000	-50%	($3,000)
001.09.522.51100	OFFICE SUPPLIES	$9,000	$5,360	$4,500	-50%	($4,500)
001.09.522.52100	LINEN SUPPLIES	$1,000	$2,976	$500	-50%	($500)
001.09.522.52110	UNIFORMS	$50,000	$15,352	$40,350	-19%	($9,650)
001.09.522.52300	SMALL TOOLS-CONSUMABLE	$2,000	$352	$625	-69%	($1,375)
001.09.522.52400	EQUIPMENT-EMS GRANT	$1,400	$363	$0	-100%	($1,400)
001.09.522.54100	MEMBERSHIP & DUES	$4,875	$3,262	$1,828	-63%	($3,047)
001.09.522.54210	EDUCATION & TRAINING	$30,600	$17,264	$22,950	-25%	($7,650)
001.09.522.54211	TUITION REIMBURSEMENT	$19,000	$22,299	$9,500	-50%	($9,500)
001.09.522.64120	FIRE/RESCUE EQUIPMENT	$35,000	$14,822	$25,000	-29%	($10,000)
001.09.522.64200	FIRE/RESCUE FACILITIES	$11,980	$0	$4,493	-63%	($7,488)
001.09.522.64300	FIRE/RESCUE VEHICLES	$4,000	$3,385	$3,000	-25%	($1,000)
		$6,160,922	**$4,923,079**	**$6,364,214**	**3%**	**$203,292**

* 2009 budgeted rate is overstated by 3%

**expense is reimbursed by the state 100%

Public Works

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.10.539.12900	PUBLIC WORKS DIRECTOR	$100,463	$80,371	$100,463	0%	$0
001.10.539.12901	MAINTANENCE SUPERVISOR #1	$61,237	$48,989	$63,074	3%	$1,837
001.10.539.12902	MAINTENANCE SUPERVISOR #2	$43,641	$33,810	$44,951	3%	$1,310
001.10.539.12161	ADMINISTRATIVE ASSISTANT	$47,707	$38,166	$49,139	3%	$1,432
001.10.539.12162	SPL PROJECTS/ COMM COORDINATOR	$16,811	$13,449	$17,316	3%	$505
001.10.539.14900	HOURLY EMPLOYEES/OVERTIME	$42,965	$27,491	$19,410	-55%	($23,555)
001.10.539.21100	PAYROLL TAXES	$23,931	$19,243	$22,518	-6%	($1,413)
001.10.539.22100	RETIREMENT CONTRIBUTIONS	$32,383	$24,584	$32,993	2%	$610
001.10.539.23100	LIFE, HEALTH, DISABILITY INSURANCE	$22,580	$19,175	$21,600	-4%	($980)
001.10.539.24100	WORKERS COMPENSATION	$13,923	$8,348	$11,258	-19%	($2,665)
001.10.539.31114	ENGINEERING	$20,716	$36,043	$10,000	-52%	($10,716)
001.10.539.31214	LANDSCAPE ARCHITECT	$5,000	$0	$5,000	0%	$0
001.10.539.34000	CONTRACT SERVICES - FACILITY MGR	$0	$0	$667	100%	$667
001.10.539.34001	CONTRACT SERVICES - MAINT ASSISTANT	$1,334	$1,309	$1,167	-13%	($167)
001.10.539.34100	CONSULTING SERVICES - ARBORIST	$5,000	$775	$5,000	0%	$0
001.10.539.34110	CONTRACTUAL SERVICES	$843,000	$703,733	$809,080	-4%	($33,920)
001.10.539.34200	TREE TRIMMING - FPL LINE CLEARING	$150,000	$60,865	$150,000	0%	$0
001.10.539.34300	BEACH CONSERVATION MONITORING	$25,000	$0	$10,000	-60%	($15,000)
001.10.539.40100	TRAVEL & PER DIEM	$192	$1,012	$132	-31%	($60)
001.10.539.41000	CONTRACT SERVICES - WEBSITE MAINT	$4,500	$4,260	$3,644	-19%	($856)
001.10.539.41100	COMMUNICATIONS	$6,930	$5,205	$5,710	-18%	($1,220)
001.10.539.43110	ELECTRICITY	$6,619	$5,943	$6,619	0%	$0
001.10.539.43210	WATER & SEWER	$1,772	$21,094	$1,772	0%	$0
001.10.539.43300	ELECTRICITY-VILLAGE WIDE	$84,421	$50,068	$84,421	0%	$0
001.10.539.43400	WATER-VILLAGE WIDE	$119,082	$72,813	$119,082	0%	($0)
001.10.539.44110	RENTALS & LEASES	$33,772	$21,316	$8,000	-76%	($25,772)
001.10.539.45100	INSURANCE	$17,691	$9,789	$13,000	-27%	($4,691)
001.10.539.46000	VILLAGE HALL MAINTENANCE	$10,277	$9,214	$10,000	-3%	($277)
001.10.539.46100	MAINTENANCE & REPAIRS	$140,000	$161,706	$140,000	0%	$0
001.10.539.46200	VEHICLE MAINTENANCE	$30,000	$14,533	$20,000	-33%	($10,000)
001.10.539.46220	MAINTENANCE CONTRACTS	$25,000	$11,926	$21,000	-16%	($4,000)
001.10.539.49120	STORM EXPENSE/PREP	$0	$17,307	$28,460	100%	$28,460
001.10.539.52120	SUPPLIES	$10,000	$11,890	$10,000	0%	$0
001.10.539.52300	SMALL TOOLS-CONSUMABLE	$20,000	$16,708	$20,000	0%	$0
001.10.539.54210	EDUCATION & TRAINING	$2,000	$0	$1,000	-50%	($1,000)
001.10.539.64101	EQUIPMENT	$10,000	$8,040	$10,000	0%	$0
		$1,977,947	**$1,559,174**	**$1,876,475**	**-5%**	**($101,472)**

Parks & Recreation

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.11.572.12920	RECREATION DIRECTOR	$117,341	$93,873	$117,341	0%	$0
001.11.572.12325	ADMINISTRATIVE ASSISTANTS (2)	$65,768	$64,283	$67,741	3%	$1,973
001.11.572.12326	SPL PROJECTS/COMM COORDINATOR	$33,622	$26,898	$34,631	3%	$1,009
001.11.572.12940	ADULT PROGRAMS SUPERVISOR	$64,388	$51,510	$66,320	3%	$1,932
001.11.572.21100	PAYROLL TAXES	$21,506	$15,699	$21,882	2%	$376
001.11.572.22100	RETIREMENT CONTRIBUTIONS	$33,734	$27,430	$34,324	2%	$590
001.11.572.23100	LIFE, HEALTH, DISABILITY INSURANCE	$27,871	$17,130	$21,600	-23%	($6,271)
001.11.572.24100	WORKERS COMPENSATION	$3,531	$3,804	$4,228	20%	$697
001.11.572.34910	SENIOR TRANSPORTATION	$48,672	$37,440	$43,805	-10%	($4,867)
001.11.572.40100	TRAVEL & PER DIEM	$2,692	$818	$2,200	-18%	($492)
001.11.572.41000	CONTRACT SERVICES - WEBSITE MAINT	$4,500	$4,173	$3,644	-19%	($856)
001.11.572.41100	COMMUNICATIONS	$9,393	$12,963	$10,990	17%	$1,597
001.11.572.43110	ELECTRICITY - ST. AGNES FIELD LIGHTS	$10,867	$9,660	$10,082	-7%	($786)
001.11.572.44100	VEHICLE LEASE	$3,600	$3,600	$3,600	0%	$0
001.11.572.44910	RENT - ST. AGNES PLAYING FIELD	$36,000	$36,000	$40,000	11%	$4,000
001.11.572.45100	INSURANCE	$26,167	$14,815	$19,000	-27%	($7,167)
001.11.572.46200	VEHICLE MAINTENANCE	$10,000	$15,528	$8,000	-20%	($2,000)
001.11.572.46220	MAINT/REPAIRS - PARKS/PLAYGRND	$30,000	$15,891	$25,000	-17%	($5,000)
001.11.572.46930	FIELD MAINTENANCE	$115,000	$103,746	$105,520	-8%	($9,480)
001.11.572.48190	ADVERTISING	$50,000	$19,457	$42,500	-15%	($7,500)
001.11.572.48200	SPECIAL EVENTS	$77,800	$53,995	$56,800	-27%	($21,000)
001.11.572.48400	KEY BISCAYNE ART FESTIVAL	$5,000	$0	$4,000	-20%	($1,000)
001.11.572.48500	LIGHTHOUSE RUN & WALK	$10,000	$9,381	$8,000	-20%	($2,000)
001.11.572.48600	FOURTH OF JULY FIREWORKS	$92,500	$106,551	$93,600	1%	$1,100
001.11.572.48601	FOURTH OF JULY PARADE	$20,000	$20,000	$16,000	-20%	($4,000)
001.11.572.48602	FOURTH OF JULY EVENT	$12,200	$3,000	$12,200	0%	$0
001.11.572.48700	WINTERFEST/HOLIDAY DÉCOR	$50,000	$48,843	$50,000	0%	$0
001.11.572.51100	OFFICE SUPPLIES	$8,000	$3,698	$8,000	0%	$0
001.11.572.52110	UNIFORMS	$2,000	$1,394	$2,000	0%	$0
001.11.572.52900	PROGRAM SUPPLIES	$30,000	$21,655	$27,000	-10%	($3,000)
001.11.572.54100	MEMBERSHIP & DUES	$2,000	$685	$2,000	0%	$0
001.11.572.54210	EDUCATION & TRAINING	$2,000	$9,910	$8,000	300%	$6,000
001.11.572.64900	PARK IMPROVEMENTS	$15,000	$18,552	$13,500	-10%	($1,500)
001.11.572.64920	PROGRAM EQUIPMENT	$10,000	$4,561	$9,000	-10%	($1,000)
		$1,051,152	**$876,944**	**$992,507**	**-6%**	**($58,645)**

Community Center

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.12.572.12920	COMMUNITY CENTER SUPERVISOR	$62,870	$49,963	$66,057	5%	$3,187
001.12.572.12960	YOUTH SERVICES COORDINATOR	$39,708	$31,766	$40,899	3%	$1,191
001.12.572.12970	FRONT DESK MANAGER	$43,738	$34,982	$45,091	3%	$1,353
001.12.572.12980	PART TIME CENTER PERSONNEL	$425,421	$387,812	$381,421	-10%	($44,000)
001.12.572.21100	PAYROLL TAXES	$43,738	$38,159	$40,810	-7%	($2,928)
001.12.572.22100	RETIREMENT CONTRIBUTIONS	$17,558	$12,810	$18,246	4%	$688
001.12.572.23100	LIFE, HEALTH, DISABILITY INSURANCE	$16,850	$15,744	$16,200	-4%	($650)
001.12.572.24100	WORKERS COMPENSATION	$10,044	$20,057	$20,936	108%	$10,892
001.12.572.34000	CONTRACT SERVICES - FACILITY MGR	$0	$0	$8,000	100%	$8,000
001.12.572.34001	CONTRACT SERVICES - MAINT ASSISTANT	$16,000	$12,077	$14,000	-13%	($2,000)
001.12.572.34100	REVENUE SHARING PROGRAMS	$420,000	$508,636	$420,000	0%	$0
001.12.572.41000	CONTRACT SERVICES - WEBSITE MAINT	$0	$0	$3,644	100%	$3,644
001.12.572.41000	COMMUNICATIONS	$10,741	$10,341	$11,953	11%	$1,212
001.12.572.41200	POSTAGE	$2,500	$284	$2,500	0%	$0
001.12.572.43100	UTILITIES	$110,636	$96,320	$114,907	4%	$4,271
001.12.572.44000	COPIER LEASE	$0	$0	$4,620	100%	$4,620
001.12.572.45100	INSURANCE	$121,025	$70,477	$88,000	-27%	($33,025)
001.12.572.46000	COMM CTR BLDG MAINTENANCE	$280,000	$272,728	$280,000	0%	$0
001.12.572.46110	MINOR REPAIRS	$5,000	$4,555	$5,000	0%	$0
001.12.572.48190	ADVERTISING	$50,000	$50,767	$42,500	-15%	($7,500)
001.12.572.51100	OFFICE SUPPLIES	$8,000	$9,828	$6,000	-25%	($2,000)
001.12.572.52000	UNIFORMS	$2,000	$2,497	$2,000	0%	$0
001.12.572.52100	SUPPLIES	$82,000	$72,015	$70,200	-14%	($11,800)
		$1,767,829	$1,701,819	$1,702,985	-4%	($64,844)

Athletics Division

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.13.572.12000	ATHLETIC COORDINATOR	$47,586	$38,069	$49,013	3%	$1,427
001.13.572.12001	ASST ATHLETIC COORDINATOR	$29,644	$24,427	$31,449	6%	$1,805
001.13.572.13000	PART TIME EMPLOYEES	$31,788	$25,066	$31,788	0%	$0
001.13.572.21100	PAYROLL TAXES	$8,340	$6,353	$8,587	3%	$247
001.13.572.22100	RETIREMENT CONTRIBUTIONS	$9,268	$5,173	$9,656	4%	$388
001.13.572.23100	LIFE, HEALTH, DISABILITY INSURANCE	$10,800	$8,558	$10,800	0%	$0
001.13.572.24100	WORKERS, COMPENSATION INSURANCE	$523	$1,746	$5,455	943%	$4,932
001.13.572.34000	BACKGROUND CHECKS	$5,000	$1,261	$5,000	0%	$0
001.13.572.41000	COMMUNICATIONS	$3,000	$290	$1,399	-53%	($1,601)
001.13.572.43100	TEMPORARY FIELD LIGHTING	$12,000	$33,988	$12,000	0%	$0
001.13.572.44000	CRANDON PARK FIELD USE	$0	$0	$22,000	100%	$22,000
001.13.572.48190	ADVERTISING	$20,000	$0	$15,000	-25%	($5,000)
001.13.572.48191	TACKLE FOOTBALL	$40,000	$19,045	$62,000	55%	$22,000
001.13.572.48192	FLAG FOOTBALL	$16,000	$2,904	$16,000	0%	$0
001.13.572.48193	YOUTH SOCCER	$200,000	$176,062	$200,000	0%	$0
001.13.572.48194	BASKETBALL	$62,600	$68,975	$30,000	-52%	($32,600)
001.13.572.48195	BASEBALL	$70,570	$42,970	$70,570	0%	$0
001.13.572.48196	TRAVEL BASEBALL	$30,000	$24,810	$0	-100%	($30,000)
001.13.572.48197	VOLLEYBALL	$14,000	$2,942	$10,000	-29%	($4,000)
001.13.572.48198	ADULT SOFTBALL	$1,700	$2,038	$1,700	0%	$0
001.13.572.48199	LACROSSE	$10,500	$0	$0	-100%	($10,500)
001.13.572.48200	ADULT SOCCER	$18,000	$5,704	$18,000	0%	$0
001.13.572.48201	CHEERLEADING	$0	$0	$8,000	100%	$8,000
001.13.572.51100	ONLINE REGISTRATION	$6,000	$0	$6,000	0%	$0
		$647,319	**$490,380**	**$624,418**	**-4%**	**($22,901)**

Operating Transfers

		FY2009 Budget	Actual @ 07/31/09	Proposed FY2010	Variance %	Variance Dollar
001.14.581.90100	OPERATING TRANSFERS - CPF	$3,236,194	$0	$0	-100%	($3,236,194)
001.14.581.90100	OPERATING TRANSFERS - RESERVE	$0	$0	$2,109,779	100%	$2,109,779
		$3,236,194	$0	$2,109,779	-35%	($1,126,415)

Transportation Special Revenue Fund

		FY2009 Budget	Actual @ 07/31/09	Analysis FY2010	Variance %	Variance Dollar
101.00.312.00302	LOCAL OPTION GAS TAX	$214,982	$147,166	$191,634	-11%	($23,348)
101.00.331.00352	TRANSPORTATION SURTAX	$380,000	$199,644	$598,932	58%	$218,932
101.00.331.00353	COUNTY TOLL BRIDGE REVENUE	$365,000	$365,000	$365,000	0%	$0
101.00.361.00360	INTEREST INCOME	$2,000	$454	$500	-75%	($1,500)
101.00.366.00351	FDOT FUNDS	$0	$999,875	$0	0%	$0
		$961,982	**$1,712,139**	**$1,156,066**	20%	**$194,084**
101.00.541.64150	CRANDON BLVD - PHASE III	$1,857,481	$2,587	$0	-100%	($1,857,481)
101.00.541.71000	PRINCIPAL - SERIES 2005	$197,869	$147,645	$206,087	4%	$8,218
101.00.541.71100	PRINCIPAL- SERIES 2006	$142,861	$158,749	$221,513	55%	$78,652
101.00.541.72000	INTEREST EXP - SERIES 2005	$136,216	$102,969	$127,998	-6%	($8,218)
101.00.541.72100	INTEREST EXP- SERIES 2006	$151,595	$109,095	$135,542	-11%	($16,054)
		$2,486,023	**$521,045**	**$691,141**	-72%	**($1,794,883)**
Excess Revenue/(Expenditures)		**($1,524,041)**		**$464,925**		

Capital Projects Fund

		FY2009 Budget	Actual @ 07/31/09	Analysis FY2010	Variance %	Variance Dollar
301.00.361.00349	INTEREST INCOME	$75,000	$5,370	$6,000	-92%	($69,000)
301.00.369.00362	OTHER REVENUES	$0	$6,261	$0	0%	$0
301.00.381.00354	OPERATING TRANSFERS IN	$3,236,194	$0	$0	-100%	($3,236,194)
		$3,311,194	**$11,631**	**$6,000**	**-100%**	**($3,305,194)**
301.00.559.64000	CAPITAL OUTLAY	$3,311,194	$824,100	$6,000	-100%	($3,305,194)
		$3,311,194	**$824,100**	**$6,000**	**-100%**	**($3,305,194)**
Excess Revenue/(Expenditures)		$0		$0		

Capital Outlay Allocations

FY2010

Responsibility	Item	Description	A Balance Forward	B FY2009 Expenditures	C FY2009 Allocation	D Reserved in General Fund	E Totals
Fire Rescue	1	Fire Equipment	$26,716				$26,716
Fire Rescue	2	Fire Vehicle Replacement	$105,713			$34,272	$139,985
Public Works	3	Beach Renourishment	$803,721	($118,712)			$685,009
BZP/Rec	4	Calusa Park	$983,383				$983,383
Manager	5	Maintenance Reserve- Community Center	$202,335	($18,983)			$183,352
Manager	6	Maintenance Reserve- Police/Admin Building	$162,094				$162,094
Manager	7	Maintenance Reserve- Fire Station	$188,397	($6,266)			$182,131
Recreation	8	Community Center Equipment Replacements	$181,178	($69,678)			$111,500
Public Works	9	*Harbor Drive Improvements	$581,111	($2,580)			$578,531
Public Works	10	*Grapetree Drive Uplighting	$13,285				$13,285
Manager	11	Emergency Hurricane Reserves	$4,000,000				$4,000,000
Manager	12	Additional Working Capital Reserves	$1,000,000				$1,000,000
BZP	13	Master Plan Initiatives	$1,952,747	($43,190)			$1,909,557
BZP	14	WRT Landscape Master Plan	$62,510	($6,947)			$55,563
Public Works	15	Galen Drive Lighting	$150,000	($55,331)			$94,670
Public Works	16	Sunrise Drive Lighting	$149,225	($55,331)			$93,895
Manager	17	Playing Fields	$416,403	($37,744)			$378,659
Manager	18	Recreational Facilities	$300,000	($404)			$299,596
Public Works	19	*Greenwood Drive Speed Tables	$24,104				$24,104
Public Works	20	Landscape Master Plan	$482,127				$482,127
Public Works	21	Underground Power Lines	$244,129	($913)			$243,217
Recreation	22	Community Cntr. Island Room Revisions	$130,080	($15,768)			$114,312
Manager	23	*Educational Initiatives	$125,622	($112,332)			$13,290
BZP	24	Traffic Calming Plan	$15,000				$15,000
Public Works	25	*West Mashta Parking & Drainage	$100,000				$100,000
Recreation	26	Second Elevator for Community Center	$150,484	($231,229)			($80,745)
Web Design	27	Village Goes Green	$38,451	($7,731)			$30,720
Manager	28	Contingencies	$272,142	($22,808)			$249,334
Public Works	29	Citgo Site Cleanup	$40,000	($27,375)			$12,625
BZP	30	*Land Acquisition	$961,614				$961,614
BZP/Rec	31	Community Center Second Floor Addition- Plans	$115,193				$115,193
New	32	Capital Improvement Plan	$3,508,211	($25,051)			$3,483,160
		TOTAL	**$17,485,975**	**($858,372)**	**$0**	**$34,272**	**$16,661,875**

Stormwater Enterprise Fund

		FY2009 Budget	Actual @ 07/31/09	Analysis FY2010	Variance %	Variance Dollar
401.00.337.00332	GRANT PROCEEDS	$0	$242,575	$0	0%	$0
401.00.344.00352	STORMWATER FEES	$510,000	$341,454	$499,418	-2%	($10,582)
401.00.361.00349	INTEREST INCOME	$15,000	$7,872	$100	-99%	($14,900)
		$525,000	**$591,901**	**$499,518**	**-5%**	**($25,482)**
401.00.538.34110	CONTRACTUAL SERVICES	$175,000	$247,349	$75,000	-57%	($100,000)
401.00.538.34432	ADMINSTRATIVE EXPENSES	$4,000	$5,216	$4,000	0%	$0
401.00.538.71100	PRINCIPAL EXPENSE	$365,000	$365,000	$385,000	5%	$20,000
401.00.538.72100	INTEREST EXPENSE	$214,760	$160,550	$199,686	-7%	($15,074)
		$758,760	**$778,114**	**$663,686**	**-13%**	**($95,074)**
Excess Revenue/(Expenditures)		($233,760)	($186,213)	($164,167)	-30%	$69,593

Solid Waste Enterprise Fund

		FY2009 Budget	Actual @ 07/31/09	Analysis FY2010	Variance %	Variance Dollar
402.00.343.00352	SOLID WASTE COLLECTION	$638,055	$635,580	$643,005	1%	$4,950
402.00.361.00349	INTEREST INCOME	$1,000	$83	$100	-90%	($900)
		$639,055	**$635,663**	**$643,105**	1%	**$4,050**
402.00.534.34110	CONTRACTUAL SERVICES	$631,747	$409,614	$609,022	-4%	($22,725)
402.00.534.34432	ADMINISTRATIVE EXPENSES	$2,000	$4,960	$5,500	175%	$3,500
402.00.534.49100	UNCOLLECTABLE ACCOUNTS	$5,308	$0	$20,866	293%	$15,558
		$639,055	**$414,574**	**$635,387**	-1%	**($3,668)**
Excess Revenue/(Expenditures)		**$0**	**$221,089**	**$7,718**		