

**ORDINANCE NO. 2015-6**

**AN ORDINANCE OF THE VILLAGE OF KEY BISCAYNE, FLORIDA; ADOPTING THE BUDGETS FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2015 THROUGH SEPTEMBER 30, 2016 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, 2015 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, 2015 at 7:00 p.m.; and

**WHEREAS**, the Property Appraiser has properly noticed the public hearing scheduled for September 8, 2015, 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, 2015, 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, 2015, through September 30, 2016, was held, as advertised, on Monday, September 21, 2015, 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, 2015, 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, 2015.

PASSED AND ADOPTED on the first reading this 8<sup>th</sup> day of September, 2015.

PASSED AND ADOPTED on the second reading this 28<sup>th</sup> day of September, 2015.

  
MAYOR MAYRA PEÑA LINDSAY

ATTEST:

  
CONCHITA H. ALVAREZ, MMC, VILLAGE CLERK



APPROVED AS TO FORM AND LEGAL SUFFICIENCY:

  
VILLAGE ATTORNEY

## Village of Key Biscayne

### Adopted General Fund Budget - Summary

at 3.0 millage rate

	FY2015	YTD	FY2016	variance	
	Adopted	@ 09/14/15	Adopted	dollar	%
<b>Revenues</b>					
Ad-Valorem Taxes	\$19,088,323	\$19,188,968	\$22,006,983	\$2,918,660	15.29%
Utility Taxes	\$2,882,617	\$2,452,401	\$2,679,538	(\$203,079)	-7.04%
Licenses & Permits	\$2,123,282	\$2,867,055	\$1,889,000	(\$234,282)	-11.03%
Franchise Fees	\$575,000	\$595,196	\$595,000	\$20,000	3.48%
State Shared Revenue	\$1,240,392	\$1,127,393	\$1,252,941	\$12,549	1.01%
Charges for Services	\$2,939,850	\$2,897,093	\$3,313,850	\$374,000	12.72%
Other Revenue	\$67,000	\$88,687	\$82,000	\$15,000	22.39%
<b>Total Revenues</b>	<b>\$28,916,464</b>	<b>\$29,216,793</b>	<b>\$31,819,312</b>	<b>\$2,902,848</b>	<b>10.04%</b>
<b>Expenditures</b>					
Council	\$233,601	\$215,104	\$235,101	\$1,500	0.64%
Manager	\$1,374,588	\$1,401,229	\$1,759,769	\$385,181	28.02%
Clerk	\$380,228	\$328,272	\$358,464	(\$21,764)	-5.72%
Attorney	\$535,000	\$902,755	\$710,000	\$175,000	32.71%
Debt Service	\$3,346,539	\$3,346,539	\$3,695,425	\$348,886	10.43%
BZP	\$1,934,221	\$1,868,436	\$1,981,007	\$46,786	2.42%
Public Works	\$1,760,594	\$1,453,600	\$1,746,550	(\$14,044)	-0.80%
Police	\$6,291,656	\$5,691,048	\$5,860,839	(\$430,816)	-6.85%
Fire	\$7,101,172	\$6,298,189	\$6,837,417	(\$263,755)	-3.71%
Parks	\$1,154,658	\$1,097,869	\$1,348,852	\$194,194	16.82%
Comm Ctr	\$2,264,983	\$2,451,133	\$2,371,614	\$106,631	4.71%
Athletics	\$683,595	\$507,258	\$654,071	(\$29,524)	-4.32%
<b>Total Expenditures</b>	<b>\$27,060,834</b>	<b>\$25,561,432</b>	<b>\$27,559,109</b>	<b>\$498,274</b>	<b>1.84%</b>
		*			
<b>Excess Revenues/Expenditures</b>	<b>\$1,855,630</b>	<b>\$3,655,361</b>	<b>\$4,260,203</b>		
<b>(Transferred to Capital Improvement Fund)</b>					
<b>Total Excess Revenues/Expenditures</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

\* Pending FY 2014-15 Audit

## General Fund Revenues

General Ledger Code/Description	FY2015	YTD	FY2016	VARIANCE	
	Adopted	@9/14/15	Adopted		
001.00.311.00300 AD VALOREM TAX	\$19,088,323	\$19,188,968	\$22,006,983	\$2,918,660	15.29%
001.00.314.00300 UTILITY TAX - ELECTRIC	\$1,400,000	\$1,256,498	\$1,400,000	\$0	0.00%
001.00.314.00301 UTILITY TAX - WATER	\$450,000	\$332,789	\$350,000	(\$100,000)	-22.22%
001.00.314.00302 UTILITY TAX - GAS	\$125,000	\$73,283	\$100,000	(\$25,000)	-20.00%
001.00.315.00300 SIMPLIFIED COMMUNICATION TAX	\$907,617	\$789,831	\$829,538	(\$78,079)	-8.60%
001.00.316.00300 LOCAL BUSINESS TAX RECEIPT	\$123,282	\$161,371	\$135,000	\$11,718	9.51%
001.00.322.00300 BUILDING PERMITS	\$1,500,000	\$1,741,118	\$1,500,000	\$0	0.00%
001.00.322.00301 BUILDING PERMITS - 350 OCEAN DRIVE	\$500,000	\$964,566	\$254,000	(\$246,000)	-49.20% *
001.00.323.00300 FRANCHISE FEE - ELECTRIC	\$575,000	\$595,196	\$595,000	\$20,000	3.48%
001.00.329.00300 CERTIFICATES OF OCCUPANCY	\$1,525	\$875	\$1,525	\$0	0.00%
001.00.329.00317 ZONING & SITE PLAN REVIEW FEES	\$20,000	\$7,618	\$20,000	\$0	0.00%
001.00.329.00339 ZONING HEARING FEES	\$1,000	\$2,521	\$1,000	\$0	0.00%
001.00.335.00300 STATE REVENUE SHARING	\$278,959	\$239,882	\$285,234	\$6,275	2.25%
001.00.335.00301 HALF CENT SALES TAX	\$933,913	\$868,945	\$938,707	\$4,794	0.51%
001.00.335.00302 ALCOHOLIC BEVERAGE TAX	\$12,000	\$9,086	\$10,000	(\$2,000)	-16.67%
001.00.335.00303 FIREFIGHTERS SUPPLEMENT	\$15,520	\$9,480	\$19,000	\$3,480	22.42%
001.00.342.00300 FIRE RESCUE TRANSPORT FEES	\$203,300	\$154,223	\$203,300	\$0	0.00%
001.00.347.00300 COMM CTR - POINT OF SALE	\$300,000	\$274,078	\$300,000	\$0	0.00%
001.00.347.00301 COMM CTR - COURSE REVENUE	\$1,100,000	\$1,402,043	\$1,450,000	\$350,000	31.82%
001.00.347.00302 COMM CTR - FACILITY RENTALS	\$25,000	\$16,834	\$20,000	(\$5,000)	-20.00%
001.00.347.00303 COMM CTR - MEMBERSHIPS	\$630,000	\$627,782	\$630,000	\$0	0.00%
001.00.347.00304 SPORTS PROGRAMS REVENUE	\$468,025	\$189,024	\$437,025	(\$31,000)	-6.62%
001.00.349.00341 RESEARCH & LIEN LETTERS	\$25,000	\$25,035	\$25,000	\$0	0.00%
001.00.354.00300 BUILDING CODE VIOLATION FINES	\$85,000	\$56,020	\$85,000	\$0	0.00%
001.00.354.00301 PROPERTY MAINTENANCE VIOLATIONS	\$1,000	\$250	\$1,000	\$0	0.00%
001.00.354.00302 FIRE CODE FEES/FINES	\$40,000	\$55,710	\$50,000	\$10,000	25.00%
001.00.354.00303 FINES & FORFEITURES	\$40,000	\$85,080	\$90,000	\$50,000	125.00%
001.00.360.00300 SCHOOL CROSSING GUARDS	\$32,000	\$21,333	\$32,000	\$0	0.00%
001.00.360.00301 MISCELLANEOUS INCOME	\$20,000	\$42,523	\$20,000	\$0	0.00%
001.00.361.00349 INTEREST INCOME	\$15,000	\$24,831	\$30,000	\$15,000	100.00%
<b>Total General Fund Revenues</b>	<b>\$28,916,464</b>	<b>\$29,216,793</b>	<b>\$31,819,312</b>	<b>\$2,902,848</b>	<b>10.04%</b>

# Council

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	VARIANCE	
<b>NON-DISCRETIONARY EXPENSES:</b>					
001.01.511.45000 INSURANCE PROPERTY & LIABILITY	\$18,246	\$17,658	\$18,246	\$0	0.0%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$18,246</b>	<b>\$17,658</b>	<b>\$18,246</b>	<b>\$0</b>	<b>0.0%</b>
<b>DISCRETIONARY EXPENSES:</b>					
<b>Operating Expenses:</b>					
001.01.511.31100 STATE RELATIONS REPRESENTATIVE	\$56,000	\$54,999	\$56,000	\$0	0.0%
001.01.511.31200 LOCAL RELATIONS REPRESENTATIVE	\$18,000	\$18,998	\$18,000	\$0	0.0%
001.01.511.31300 PUBLIC RELATIONS	\$0	\$0	\$48,000	\$48,000	100.0%
001.01.511.40000 TRAVEL & PER DIEM	\$6,300	\$4,802	\$6,300	\$0	0.0%
001.01.511.41100 COMMUNICATIONS-WEBSITE MAINTENAI	\$9,845	\$10,127	\$9,845	\$0	0.0%
001.01.511.43000 UTILITIES	\$5,000	\$4,211	\$5,000	\$0	0.0%
001.01.511.47100 PRINTING AND BINDING	\$1,150	\$509	\$1,150	\$0	0.0%
001.01.511.48100 ART IN PUBLIC PLACES	\$37,710	\$34,050	\$37,710	\$0	0.0%
001.01.511.48200 COMMITTEE EXPENSES	\$500	\$0	\$500	\$0	0.0%
001.01.511.48400 YOUTH & COMMUNITY BUILDING	\$12,000	\$12,000	\$0	(\$12,000)	-100.0%
001.01.511.48500 HISTORICAL SOCIETY	\$15,000	\$13,645	\$15,000	\$0	0.0%
001.01.511.52100 OPERATING SUPPLIES	\$13,850	\$16,557	\$13,850	\$0	0.0%
001.01.511.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$3,000	\$4,974	\$3,000	\$0	0.0%
001.01.511.64100 CAPITAL OUTLAY - EQUIPMENT	\$12,000	\$1,851	\$2,500	(\$9,500)	-79.2%
001.01.511.82100 GRANTS-CITIZEN SCIENTIST	\$25,000	\$20,723	\$0	(\$25,000)	-100.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$215,355</b>	<b>\$197,446</b>	<b>\$216,855</b>	<b>\$1,500</b>	<b>0.7%</b>
<b>GRAND TOTAL COUNCIL</b>	<b>\$233,601</b>	<b>\$215,104</b>	<b>\$235,101</b>	<b>\$1,500</b>	<b>0.6%</b>

## Manager

General Ledger Code/Description	FY 2015 Adopted	YTD @09/14/15	FY 2016 Adopted	VARIANCE	
<b>NON-DISCRETIONARY EXPENSES:</b>					
001.02.512.12100 F/T SALARIES - VILLAGE MANAGER	\$190,277	\$170,352	\$191,228	\$951	0.5%
001.02.512.12200 F/T SALARIES - FINANCE DIRECTOR	\$122,929	\$109,845	\$129,720	\$6,791	5.5%
001.02.512.12300 F/T SALARIES - CHIEF OF STAFF/DEPUTY CLERK	\$94,483	\$86,607	\$95,480	\$997	1.1%
001.02.512.12400 F/T SALARIES - HUMAN RESOURCES COORDINATOR	\$84,269	\$75,518	\$84,690	\$421	0.5%
001.02.512.12500 F/T SALARIES - IT ADMINISTRATOR	\$87,955	\$78,821	\$88,395	\$440	0.5%
001.02.512.12600 F/T SALARIES - PROCUREMENT/SUSTAINABILITY DIR.	\$19,651	\$18,920	\$66,032	\$46,381	236.0%
001.02.512.12700 F/T SALARIES - ASSISTANT TO IT ADMINISTRATOR	\$37,731	\$33,708	\$39,436	\$1,705	4.5%
001.02.512.12800 F/T SALARIES - RECEPTIONIST	\$0	\$0	\$22,500	\$22,500	100.0%
001.02.512.21100 PAYROLL TAXES	\$48,753	\$47,924	\$54,887	\$6,134	12.6%
001.02.512.22100 RETIREMENT CONTRIBUTIONS	\$76,475	\$76,466	\$86,098	\$9,623	12.6%
001.02.512.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$42,771	\$42,123	\$57,147	\$14,376	33.6%
001.02.512.24100 WORKERS COMPENSATION	\$1,223	\$1,210	\$1,511	\$288	23.5%
001.02.512.32100 ACC. & AUD. - INDEPENDENT AUDITORS	\$58,000	\$58,000	\$58,000	\$0	0.0%
001.02.512.45000 INSURANCE PROPERTY & LIABILITY	\$11,272	\$14,036	\$11,272	\$0	0.0%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$875,789</b>	<b>\$813,530</b>	<b>\$986,396</b>	<b>\$110,607</b>	<b>12.6%</b>
<b>DISCRETIONARY EXPENSES:</b>					
001.02.512.31100 PROFESSIONAL SERVICES	\$15,000	\$17,950	\$15,000	\$0	0.0%
001.02.512.32200 ACC. & AUD. - ACCOUNTING & PAYROLL	\$114,737	\$114,737	\$114,737	\$0	0.0%
001.02.512.32300 ACC. & AUD. - FINANCIAL ADVISOR	\$50,000	\$41,666	\$50,000	\$0	0.0%
001.02.512.34100 CONTRACT SERVICES - FACILITY MAINTENANCE	\$6,108	\$6,101	\$6,108	\$0	0.0%
001.02.512.40100 TRAVEL & PER DIEM	\$19,180	\$14,013	\$20,275	\$1,095	5.7%
001.02.512.41100 COMMUNICATIONS - WEBSITE MAINTENANCE	\$4,685	\$26,626	\$30,000	\$25,315	540.3%
001.02.512.41200 COMMUNICATIONS	\$14,474	\$14,836	\$16,550	\$2,076	14.3%
001.02.512.42100 FREIGHT & POSTAGE	\$3,000	\$1,784	\$3,000	\$0	0.0%
001.02.512.43000 UTILITIES	\$8,500	\$7,853	\$8,500	\$0	0.0%
001.02.512.44100 RENTALS & LEASES	\$8,127	\$8,177	\$8,645	\$518	6.4%
001.02.512.46100 REPAIR & MAINTENANCE - VILLAGE HALL	\$5,915	\$4,107	\$5,915	\$0	0.0%
001.02.512.47100 PRINTING & BINDING	\$2,840	\$1,440	\$2,840	\$0	0.0%
001.02.512.48100 CHAMBER OF COMMERCE	\$77,500	\$64,583	\$77,500	\$0	0.0%
001.02.512.48200 25TH YEAR ANNIVERSARY	\$0	\$0	\$50,000	\$50,000	100.0%
001.02.512.48300 KEY BISCAYNE COMMUNITY FOUNDATION	\$0	\$0	\$125,000	\$125,000	100.0%
001.02.512.49100 OTHER CURR. CHARGES & OBLIGATIONS	\$65,000	\$57,537	\$79,000	\$14,000	21.5%
001.02.512.51100 OFFICE SUPPLIES	\$10,000	\$7,094	\$10,000	\$0	0.0%
001.02.512.52000 OPERATING SUPPLIES	\$19,600	\$9,801	\$10,730	(\$8,870)	-45.3%
001.02.512.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$15,133	\$16,090	\$20,573	\$5,440	35.9%
001.02.512.64100 CAPITAL OUTLAY - EQUIPMENT	\$3,000	\$1,233	\$3,000	\$0	0.0%
001.02.512.64200 CAPITAL OUTLAY - FURNITURE & FIXTURES	\$1,000	\$0	\$1,000	\$0	0.0%
001.02.512.82000 GRANTS - EDUCATIONAL INITIATIVES	\$0	\$0	\$60,000	\$60,000	100.0%
001.02.512.99100 CONTINGENCY	\$55,000	\$91,317	\$55,000	\$0	0.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$498,799</b>	<b>\$506,945</b>	<b>\$773,373</b>	<b>\$274,574</b>	<b>55.0%</b>
<b>GRAND TOTAL MANAGER'S OFFICE</b>	<b>\$1,374,588</b>	<b>\$1,320,475</b>	<b>\$1,759,769</b>	<b>\$385,181</b>	<b>28.0%</b>
<b>Revenues:</b>					
001.00.316.00300 LOCAL BUSINESS TAX RECEIPT	\$123,282	\$161,371	\$135,000	\$11,718	10%

## Clerk

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	VARIANCE	
<b>NON-DISCRETIONARY EXPENSES:</b>					
<b>Personnel Expenses</b>					
001.03.512.12100 F/T SALARIES - VILLAGE CLERK	\$123,033	\$112,336	\$123,648	\$615	0.5%
001.03.512.12200 F/T SALARIES - CLERK/TYPIST/IMAGING TECH	\$51,802	\$45,530	\$52,061	\$259	0.5%
001.03.512.21100 PAYROLL TAXES	\$13,375	\$11,659	\$13,442	\$67	0.5%
001.03.512.22100 RETIREMENT CONTRIBUTIONS	\$20,980	\$18,443	\$21,085	\$105	0.5%
001.03.512.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$12,770	\$12,516	\$13,216	\$446	3.5%
001.03.512.24100 WORKERS COMPENSATION	\$344	\$341	\$403	\$59	17.2%
001.03.512.45000 INSURANCE PROPERTY & LIABILITY	\$10,431	\$10,389	\$10,431	\$0	0.0%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$232,735</b>	<b>\$211,214</b>	<b>\$234,286</b>	<b>\$1,551</b>	<b>0.7%</b>
<b>DISCRETIONARY EXPENSES:</b>					
001.03.512.34100 CONTRACT SERVICES - FACILITY MGMT	\$6,108	\$6,886	\$6,108	\$0	0.0%
001.03.512.40000 TRAVEL & PER DIEM	\$9,448	\$6,747	\$9,448	\$0	0.0%
001.03.512.41100 COMMUNICATIONS - WEBSITE	\$3,685	\$4,950	\$4,400	\$715	19.4%
001.03.512.41200 COMMUNICATIONS	\$6,310	\$6,578	\$6,780	\$470	7.4%
001.03.512.42000 FREIGHT & POSTAGE	\$1,000	\$1,004	\$1,000	\$0	0.0%
001.03.512.43000 UTILITIES	\$8,500	\$7,710	\$8,500	\$0	0.0%
001.03.512.44000 RENTALS & LEASES	\$1,633	\$2,043	\$2,133	\$500	30.6%
001.03.512.46100 REPAIR & MAINTENANCE-VILLAGE HALL	\$5,619	\$3,259	\$5,619	\$0	0.0%
001.03.512.47100 PRINTING, BINDING & IMAGING	\$5,000	\$4,660	\$5,000	\$0	0.0%
001.03.512.49100 OTHER CURR. CHARGES-ORDINANCE CODIFICATI	\$3,500	\$3,681	\$3,500	\$0	0.0%
001.03.512.49200 OTHER CURR. CHARGES-ELECTION EXPENSES	\$15,000	\$3,213	\$10,000	(\$5,000)	-33.3%
001.03.512.49300 OTHER CURR. CHARGES- ELECTION ADVERTISING	\$15,000	\$14,057	\$10,000	(\$5,000)	-33.3%
001.03.512.49400 OTHER CURR. CHARGES-LEGAL ADVERTISING	\$50,000	\$22,410	\$35,000	(\$15,000)	-30.0%
001.03.512.49800 VIDEO STREAMING	\$9,600	\$2,737	\$9,600	\$0	0.0%
001.03.512.51000 OFFICE SUPPLIES	\$5,000	\$4,175	\$5,000	\$0	0.0%
001.03.512.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$1,090	\$830	\$1,090	\$0	0.0%
001.03.519.64100 CAPITAL OUTLAY	\$1,000	\$0	\$1,000	\$0	0.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$147,493</b>	<b>\$94,940</b>	<b>\$124,178</b>	<b>(\$23,315)</b>	<b>-15.8%</b>
<b>GRAND TOTAL CLERK'S OFFICE</b>	<b>\$380,228</b>	<b>\$306,154</b>	<b>\$358,464</b>	<b>(\$21,764)</b>	<b>-5.7%</b>

## Attorney

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	VARIANCE	
001.05.514.31100 LEGAL COUNSEL - GENERAL SERVICES	\$250,000	\$340,959	\$300,000	\$50,000	20%
001.05.514.31200 LEGAL COUNSEL - LAWSUITS	\$100,000	\$290,572	\$100,000	\$0	0%
001.05.514.31300 LEGAL COUNSEL - LABOR RELATIONS	\$100,000	\$64,281	\$50,000	(\$50,000)	-50%
001.05.514.31400 LEGAL COUNSEL - LAND DEVELOPMENT	\$75,000	\$7,486	\$0	(\$75,000)	-100%
001.05.514.31500 LEGAL COUNSEL - BOND COUNSEL	\$10,000	\$3,990	\$10,000	\$0	0%
001.05.514.31600 LEGAL COUNSEL - LITIGATION- SPECIAL COUNSEL	\$0	\$195,467	\$250,000	\$250,000	100%
<b>Total Attorney</b>	<b>\$535,000</b>	<b>\$902,755</b>	<b>\$710,000</b>	<b>\$175,000</b>	<b>33%</b>

## Debt Service

General Ledger Code/Description	FY2015	YTD	FY2016	Variance	
	Adopted	@09/14/15	Adopted		
001.06.517.71100 PRINCIPAL - CIVIC CENTER #1	\$640,000	\$640,000	\$670,000	\$30,000	5%
001.06.517.71200 PRINCIPAL - CIVIC CENTER #2	\$670,000	\$670,000	\$690,000	\$20,000	3%
001.06.517.71300 PRINCIPAL - CIVIC CENTER #3	\$605,000	\$455,000	\$605,000	\$0	0%
001.06.517.71400 PRINCIPAL - CIVIC CENTER #4	\$155,000	\$120,000	\$170,000	\$15,000	10%
001.06.517.71500 PRINCIPAL - SEWER LOAN #1	\$22,809	\$22,809	\$23,396	\$587	3%
001.06.517.71600 PRINCIPAL - SEWER LOAN #2	\$186,567	\$155,750	\$192,945	\$6,378	3%
001.06.517.71700 PRINCIPAL - SCHOOL IMPROVEMENT BOND #1	\$267,942	\$0	\$272,460	\$4,518	2%
001.06.517.71800 PRINCIPAL - SCHOOL IMPROVEMENT BOND #2	\$0	\$0	\$260,000	\$260,000	100%
001.06.517.72100 INTEREST- CIVIC CENTER #1	\$189,779	\$189,779	\$158,896	(\$30,883)	-16%
001.06.517.72200 INTEREST- CIVIC CENTER #2	\$108,570	\$108,570	\$92,862	(\$15,708)	-14%
001.06.517.72300 INTEREST- CIVIC CENTER #3	\$125,019	\$95,586	\$110,438	(\$14,581)	-12%
001.06.517.72400 INTEREST- CIVIC CENTER #4	\$32,836	\$25,259	\$28,980	(\$3,856)	-12%
001.06.517.72500 INTEREST - SEWER LOAN #1	\$5,325	\$5,325	\$4,738	(\$587)	-11%
001.06.517.72600 INTEREST - SEWER LOAN #2	\$124,933	\$0	\$118,554	(\$6,379)	-5%
001.06.517.72700 INTEREST - SCHOOL IMPROVEMENT BOND #1	\$186,763	\$93,381	\$177,786	(\$8,977)	-5%
001.06.517.72800 INTEREST - SCHOOL IMPROVEMENT BOND #2	\$25,996	\$25,956	\$119,370	\$93,374	359%
<b>Total Debt Service</b>	<b>\$3,346,539</b>	<b>\$2,607,415</b>	<b>\$3,695,425</b>	<b>\$348,886</b>	<b>10%</b>

## Building Zoning & Planning

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	VARIANCE	
<b>NON-DISCRETIONARY EXPENSES:</b>					
001.07.515.12100 F/T SALARIES - DIRECTOR	\$181,936	\$163,043	\$182,846	\$910	0.5%
001.07.515.12200 F/T SALARIES - BUILDING OFFICIAL	\$177,852	\$159,383	\$178,741	\$889	0.5%
001.07.515.12300 F/T SALARIES - CHIEF PERMIT CLERK	\$44,867	\$39,043	\$47,074	\$2,207	4.9%
001.07.515.12400 F/T SALARIES - PERMIT CLERK (2)	\$81,060	\$72,858	\$82,870	\$1,810	2.2%
001.07.515.12500 F/T SALARIES - PERMIT CLERK/CODE ENFORCEMENT	\$53,898	\$48,300	\$54,167	\$269	0.5%
001.07.515.12600 F/T SALARIES - ADMINISTRATIVE ASSISTANT	\$18,145	\$18,306	\$38,802	\$20,658	113.8%
001.07.515.12700 F/T SALARIES - PLAN REVIEWER	\$93,193	\$83,515	\$93,659	\$466	0.5%
001.07.515.12800 F/T SALARIES - CHIEF CODE ENFORCEMENT OFFICER	\$70,169	\$65,290	\$75,174	\$5,005	7.1%
001.07.515.12801 F/T SALARIES - CODE ENFORCEMENT OFFICER	\$47,761	\$34,986	\$50,880	\$3,119	6.5%
001.07.515.12900 F/T SALARIES - CHIEF BUILDING INSPECTOR	\$105,532	\$94,573	\$106,060	\$528	0.5%
001.07.515.12901 F/T SALARIES - CHIEF ELECTRICAL INSPECTOR	\$105,532	\$94,573	\$106,060	\$528	0.5%
001.07.515.12902 F/T SALARIES - CHIEF PLUMBING INSPECTOR	\$91,054	\$80,933	\$94,254	\$3,200	3.5%
001.07.515.12903 F/T SALARIES - BUILDING INSPECTOR	\$87,871	\$78,745	\$88,310	\$439	0.5%
001.07.515.12904 F/T SALARIES - PUBLIC WORKS SUPERINTENDENT	\$4,368	\$3,726	\$4,609	\$241	5.5%
001.07.515.12905 F/T SALARIES - P.W. MAINTENANCE SUPERVISOR I	\$3,365	\$2,886	\$3,382	\$17	0.5%
001.07.515.12906 F/T SALARIES - P.W. MAINTENANCE WORKER	\$3,011	\$1,622	\$2,594	(\$417)	-13.8%
001.07.515.12907 F/T SALARIES - SR. EXECUTIVE ASSISTANT	\$38,146	\$32,287	\$39,871	\$1,725	4.5%
001.07.515.12908 F/T SALARIES - ADMINISTRATIVE SERVICES MANAGER	\$19,910	\$17,521	\$0	(\$19,910)	-100.0%
001.07.515.13100 P/T SALARIES - PERMIT CLERK	\$26,650	\$19,321	\$27,855	\$1,205	4.5%
001.07.515.13200 P/T SALARIES - CHIEF MECHANICAL INSPECTOR	\$36,244	\$32,747	\$37,882	\$1,638	4.5%
001.07.515.13300 P/T SALARIES - INSPECTORS	\$10,660	\$11,920	\$11,142	\$482	4.5%
001.07.515.14100 OVERTIME	\$7,500	\$783	\$7,500	\$0	0.0%
001.07.515.14150 OVERTIME REIMBURSEMENT	(\$7,500)	(\$783)	(\$7,500)	\$0	0.0%
001.07.515.21100 PAYROLL TAXES	\$100,117	\$80,746	\$102,030	\$1,913	1.9%
001.07.515.22100 RETIREMENT CONTRIBUTIONS	\$147,320	\$123,903	\$149,922	\$2,602	1.8%
001.07.515.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$106,677	\$96,245	\$110,084	\$3,407	3.2%
001.07.515.24100 WORKERS COMPENSATION	\$15,760	\$16,042	\$16,633	\$873	5.5%
001.07.515.45000 INSURANCE PROPERTY & LIABILITY	\$32,129	\$31,979	\$32,129	\$0	0.0%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$1,703,227</b>	<b>\$1,504,493</b>	<b>\$1,737,031</b>	<b>\$33,804</b>	<b>2.0%</b>
<b>DISCRETIONARY EXPENSES</b>					
<b>Operating Expenses:</b>					
001.07.515.31200 PROFESSIONAL SERVICES	\$40,000	\$35,925	\$40,000	\$0	0.0%
001.07.515.31300 PROFESSIONAL SERVICES - SELF ASSESSMENT	\$5,000	\$411	\$5,000	\$0	0.0%
001.07.515.31400 PROFESSIONAL SERVICES - MASTER PLAN	\$500	\$0	\$0	(\$500)	-100.0%
001.07.515.31700 PROFESSIONAL SRVS - CRS SUPPORT	\$20,000	\$19,218	\$26,364	\$6,364	31.8%
001.07.515.33100 COURT REPORTING-SPECIAL MAGISTRATES	\$2,000	\$457	\$2,000	\$0	0.0%
001.07.515.34100 CONTRACT SERVICES - FACILITY MGMT	\$18,313	\$16,169	\$18,313	\$0	0.0%
001.07.515.40000 TRAVEL & PER DIEM	\$16,172	\$14,724	\$16,500	\$328	2.0%
001.07.515.41100 COMMUNICATIONS- WEBSITE MAINTENANCE	\$4,685	\$7,537	\$6,493	\$1,808	38.6%
001.07.515.41200 COMMUNICATIONS	\$18,050	\$19,855	\$21,350	\$3,300	18.3%
001.07.515.42000 FREIGHT & POSTAGE	\$3,000	\$2,470	\$3,000	\$0	0.0%
001.07.515.43000 UTILITIES	\$25,073	\$25,996	\$25,073	\$0	0.0%
001.07.515.44000 RENTALS & LEASES	\$8,696	\$8,661	\$10,673	\$1,977	22.7%
001.07.515.46100 REPAIR & MAINTENANCE- VILLAGE HALL	\$7,500	\$8,095	\$7,500	\$0	0.0%
001.07.515.46200 REPAIR & MAINTENANCE- VEHICLES	\$3,000	\$1,022	\$3,000	\$0	0.0%
001.07.515.47000 PRINTING AND BINDING	\$25,000	\$24,632	\$25,000	\$0	0.0%
001.07.515.51000 OFFICE SUPPLIES	\$10,000	\$9,668	\$10,000	\$0	0.0%
001.07.515.52100 OPERATING SUPPLIES	\$2,000	\$3,077	\$3,000	\$1,000	50.0%
001.07.515.52200 OPERATING SUPPLIES-VEHICLE FUEL	\$1,500	\$561	\$1,500	\$0	0.0%
001.07.515.52300 OPERATING SUPPLIES-UNIFORMS	\$4,800	\$4,723	\$4,800	\$0	0.0%
001.07.515.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$3,305	\$4,043	\$3,360	\$55	1.7%
001.07.515.55100 TRAINING	\$9,900	\$4,758	\$8,550	(\$1,350)	-13.6%
001.07.515.64100 CAPITAL OUTLAY- EQUIPMENT	\$2,500	\$1,683	\$2,500	\$0	0.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$230,994</b>	<b>\$213,675</b>	<b>\$243,976</b>	<b>\$12,982</b>	<b>5.6%</b>
<b>GRAND TOTAL BZP</b>	<b>\$1,934,221</b>	<b>\$1,718,168</b>	<b>\$1,981,007</b>	<b>\$46,786</b>	<b>2.4%</b>
<b>Building Division Revenues:</b>					
001.00.322.00300 BUILDING PERMITS	\$1,500,000	\$1,512,711	\$1,500,000	\$0	0%
001.00.322.00301 BUILDING PERMITS - 350 OCEAN DRIVE, Apt. Build-outs	\$500,000	\$964,566	\$254,000	(\$246,000)	-49%
001.00.329.00300 CERTIFICATES OF OCCUPANCY	\$1,525	\$875	\$1,525	\$0	0%
001.00.349.00341 RESEARCH & LIEN LETTERS	\$25,000	\$23,035	\$25,000	\$0	0%
001.00.354.00300 BUILDING CODE VIOLATION FINES	\$85,000	\$55,020	\$85,000	\$0	0%
001.00.354.00301 PROPERTY MAINTENANCE VIOLATIONS	\$1,000	\$0	\$1,000	\$0	0%
<b>Building Division Total Revenue</b>	<b>\$2,112,525</b>	<b>\$2,556,207</b>	<b>\$1,866,525</b>	<b>(\$246,000)</b>	<b>-12%</b>
<b>Planning and Zoning Division Revenue</b>					
001.00.329.00317 ZONING & SITE PLAN REVIEW FEES	\$20,000	\$7,618	\$20,000	\$0	0%
001.00.329.00339 ZONING HEARING FEES	\$1,000	\$2,521	\$1,000	\$0	0%
<b>Planning and Zoning Total Revenue</b>	<b>\$21,000</b>	<b>\$10,139</b>	<b>\$21,000</b>	<b>\$0</b>	<b>0%</b>
<b>Total Building, Zoning, Planning Revenues</b>	<b>\$2,133,525</b>	<b>\$2,566,346</b>	<b>\$1,887,525</b>	<b>(\$246,000)</b>	<b>-12%</b>

## Public Works

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	VARIANCE	
<b>NON DISCRETIONARY EXPENSES:</b>					
001.10.539.12100 F/T SALARIES (PRORATED) - PUBLIC WORKS SUPERINTENDENT	\$74,257	\$66,832	\$78,360	\$4,103	5.5%
001.10.539.12200 F/T SALARIES (PRORATED) - SR. EXECUTIVE ASSISTANT	\$38,146	\$34,455	\$39,871	\$1,725	4.5%
001.10.539.12300 F/T SALARIES (PRORATED) - MAINTENANCE SUPERVISOR #1	\$57,208	\$51,655	\$57,494	\$286	0.5%
001.10.539.12400 F/T SALARIES (PRORATED) - MAINTENANCE WORKER	\$48,169	\$28,334	\$31,064	(\$17,105)	-35.5%
001.10.539.12500 F/T SALARIES (PRORATED) - ADMINISTRATIVE SERVICES MGR	\$19,910	\$20,446	\$0	(\$19,910)	-100.0%
001.10.539.12600 F/T SALARIES (PRORATED) - ADMINISTRATIVE ASSISTANT	\$18,145	\$16,707	\$0	(\$18,145)	-100.0%
001.10.539.14100 OVERTIME	\$3,750	\$3,396	\$3,750	\$0	0.0%
001.10.539.21100 PAYROLL TAXES	\$19,858	\$18,215	\$16,106	(\$3,752)	-18.9%
001.10.539.22100 RETIREMENT CONTRIBUTIONS	\$30,700	\$30,798	\$24,815	(\$5,885)	-19.2%
001.10.539.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$32,006	\$27,584	\$33,359	\$1,353	4.2%
001.10.539.24100 WORKERS COMPENSATION	\$14,332	\$14,212	\$14,500	\$168	1.2%
001.10.539.45000 INSURANCE PROPERTY & LIABILITY	\$12,100	\$12,005	\$12,100	\$0	0.0%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$368,581</b>	<b>\$324,639</b>	<b>\$311,419</b>	<b>(\$57,162)</b>	<b>-15.5%</b>
<b>DISCRETIONARY EXPENSES:</b>					
<b>Operating Expenses:</b>					
001.10.539.31100 PROFESSIONAL SERVICES - CONSULTING SERVICES	\$17,500	\$21,134	\$17,500	\$0	0.0%
001.10.539.31200 PROFESSIONAL SERVICES - TEMP. EMPLOYMENT AGENCY	\$5,000	\$1,363	\$5,000	\$0	0.0%
001.10.539.31300 PROFESSIONAL SERVICES - SELF ASSESSMENT	\$7,500	\$4,235	\$7,500	\$0	0.0%
001.10.539.31400 PROFESSIONAL SERVICES - HORTICULTURALIST	\$52,000	\$30,000	\$52,000	\$0	0.0%
001.10.539.34100 CONTRACT SERVICES - FACILITY MGMT	\$6,104	\$6,885	\$6,104	\$0	0.0%
001.10.539.34200 CONTRACT SERVICES-SCHEDULED LANDSCAPE MAINT. VILLAGE WIDE	\$273,038	\$227,531	\$273,038	\$0	0.0%
001.10.539.34300 CONTRACT SERVICES-SCHEDULED TREE TRIMMING	\$200,000	\$83,900	\$200,000	\$0	0.0%
001.10.539.34400 CONTRACT SERVICES-BEACH MAINTENANCE	\$186,400	\$170,867	\$186,400	\$0	0.0%
001.10.539.34500 CONTRACT SERVICES VILLAGE WIDE	\$61,056	\$53,179	\$72,056	\$11,000	18.0%
001.10.539.34600 CONTRACT SERVICES-PERIODIC LANDSCAPE MAINTENANCE	\$128,200	\$113,744	\$128,200	\$0	0.0%
001.10.539.34700 CONTRACT SERVICES-BEACH MAINTENANCE CONTINGENCY	\$50,000	\$1,800	\$50,000	\$0	0.0%
001.10.539.34800 CONTRACT SERVICES-PUBLIC WORKS SPECIAL EVENTS	\$12,800	\$5,500	\$12,800	\$0	0.0%
001.10.539.40000 TRAVEL & PER DIEM	\$7,070	\$7,371	\$8,000	\$930	13.2%
001.10.539.41100 COMMUNICATIONS WEBSITE	\$4,685	\$5,625	\$6,493	\$1,808	38.6%
001.10.539.41200 COMMUNICATIONS	\$7,932	\$7,168	\$9,532	\$1,600	20.2%
001.10.539.42000 FREIGHT & POSTAGE	\$800	\$463	\$800	\$0	0.0%
001.10.539.43000 UTILITIES	\$189,000	\$183,537	\$189,000	\$0	0.0%
001.10.539.44000 RENTALS & LEASES	\$8,000	\$7,926	\$8,000	\$0	0.0%
001.10.539.46100 REPAIR & MAINTENANCE-VILLAGE HALL	\$5,500	\$4,886	\$5,500	\$0	0.0%
001.10.539.46200 REPAIR & MAINTENANCE-VEHICLES	\$10,000	\$4,582	\$8,000	(\$2,000)	-20.0%
001.10.539.46300 REPAIR & MAINTENANCE-GENERAL	\$24,500	\$38,807	\$52,000	\$27,500	112.2%
001.10.539.46400 REPAIR & MAINTENANCE- ELECTRICIAN SERVICE	\$40,000	\$34,421	\$40,000	\$0	0.0%
001.10.539.46500 REPAIR & MAINTENANCE-CONTRACTS	\$15,100	\$13,061	\$15,100	\$0	0.0%
001.10.539.49000 OTHER CURRENT CHARGES-STORM EXPENSE/PREPARATION	\$25,403	\$8,332	\$25,403	\$0	0.0%
001.10.539.51000 OFFICE SUPPLIES	\$2,200	\$1,023	\$2,200	\$0	0.0%
001.10.539.52100 OPERATING SUPPLIES	\$19,000	\$16,251	\$22,500	\$3,500	18.4%
001.10.539.52200 OPERATING SUPPLIES-VEHICLE FUEL	\$10,000	\$5,628	\$7,500	(\$2,500)	-25.0%
001.10.539.52300 OPERATING SUPPLIES-UNIFORMS	\$1,000	\$1,413	\$2,000	\$1,000	100.0%
001.10.539.52400 OPERATING SUPPLIES-SMALL TOOLS	\$12,000	\$8,180	\$12,000	\$0	0.0%
001.10.539.54100 SUBSCRIPTIONS AND MEMBERSHIPS	\$250	\$349	\$250	\$0	0.0%
001.10.539.55100 TRAINING	\$2,475	\$1,034	\$2,755	\$280	11.3%
001.10.539.64100 CAPITAL OUTLAY - EQUIPMENT	\$7,500	\$4,580	\$7,500	\$0	0.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$1,392,013</b>	<b>\$1,074,775</b>	<b>\$1,435,131</b>	<b>\$43,118</b>	<b>3.1%</b>
<b>GRAND TOTAL PUBLIC WORKS</b>	<b>\$1,760,594</b>	<b>\$1,399,414</b>	<b>\$1,746,550</b>	<b>(\$14,044)</b>	<b>-0.8%</b>

**Police**

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	VARIANCE	
<b>NON DISCRETIONARY EXPENSES:</b>					
001.08.521.12100 F/T SALARIES - CHIEF OF POLICE	\$169,382	\$151,793	\$170,229	\$847	0.50%
001.08.521.12200 F/T SALARIES - DEPUTY CHIEF OF POLICE (2)	\$279,907	\$250,387	\$287,931	\$8,024	2.87%
001.08.521.12300 F/T SALARIES - POLICE LIEUTENANTS (3)	\$383,556	\$337,269	\$346,498	(\$37,058)	-9.66%
001.08.521.12400 F/T SALARIES - POLICE SERGEANTS (4)	\$404,985	\$326,459	\$393,416	(\$11,569)	-2.86%
001.08.521.12500 F/T SALARIES - POLICE OFFICERS (24)	\$1,655,254	\$1,431,587	\$1,703,733	\$48,479	2.93%
001.08.521.12600 F/T SALARIES - MUNICIPAL UTILITY WORKER	\$29,599	\$26,445	\$30,914	\$1,315	4.44%
001.08.521.12601 F/T SALARIES - SR. MUNICIPAL UTILITY WORKER	\$47,845	\$42,879	\$48,084	\$239	0.50%
001.08.521.12700 F/T SALARIES - INFORMATION SYSTEMS ADMIN.	\$84,617	\$75,829	\$85,040	\$423	0.50%
001.08.521.12800 F/T SALARIES - SR. EXECUTIVE ASSISTANT	\$72,608	\$65,068	\$76,620	\$4,012	5.53%
001.08.521.12801 F/T SALARIES - EXECUTIVE ASSISTANT	\$51,382	\$46,045	\$56,389	\$5,007	9.74%
001.08.521.12900 F/T SALARIES - ADMINISTRATIVE SERVICES MANAGER	\$70,067	\$62,791	\$73,234	\$3,167	4.52%
001.08.521.12901 F/T SALARIES-DISPATCHERS (4)	\$166,260	\$125,882	\$169,854	\$3,594	2.16%
001.08.521.12903 F/T SALARIES - COMMUNICATIONS SUPERVISOR	\$57,219	\$52,929	\$60,173	\$2,954	5.16%
001.08.521.12903 F/T SALARIES - GYM ATTENDANT	\$5,379	\$4,770	\$5,622	\$243	4.52%
001.08.521.13100 P/T SALARIES-CROSSING GUARDS (7)	\$40,500	\$30,660	\$40,500	\$0	0.00%
001.08.521.13101 P/T SALARIES - STUDENT INTERN	\$0	\$2,710	\$3,000	\$3,000	100.00%
001.08.521.14100 OVERTIME	\$226,200	\$301,746	\$251,400	\$25,200	11.14%
001.08.521.14101 OVERTIME - DISPATCHERS (OT IN LIEU OF KELLY DAY)	\$35,480	\$25,736	\$30,000	(\$5,480)	-15.44%
001.08.521.14200 OTHER PAY- ACTING/FTO PAY/CSI	\$4,650	\$6,537	\$4,650	\$0	0.00%
001.08.521.14300 OTHER PAY- HOLIDAY PAY	\$100,000	\$91,677	\$111,760	\$11,760	11.76%
001.08.521.15100 OTHER PAY- INCENTIVE PAY	\$26,580	\$17,505	\$23,820	(\$2,760)	-10.38%
001.08.521.15200 OTHER PAY- VACATION EXCESS	\$183,158	\$147,391	\$193,371	\$10,213	5.58%
001.08.521.21100 PAYROLL TAXES	\$322,451	\$266,123	\$318,717	(\$3,734)	-1.16%
001.08.521.22100 RETIREMENT CONTRIBUTIONS	\$536,202	\$191,835	\$71,782	(\$464,420)	-86.61%
001.08.521.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$423,001	\$359,065	\$375,986	(\$47,015)	-11.11%
001.08.521.24100 WORKERS COMPENSATION	\$115,819	\$134,378	\$120,346	\$4,527	3.91%
001.08.521.31100 PROFESSIONAL SERVICES- RECRUITING/HIRING/PHYSICALS	\$32,270	\$20,221	\$25,980	(\$6,290)	-19.49%
001.08.521.45000 INSURANCE PROPERTY & LIABILITY	\$102,439	\$108,029	\$109,863	\$7,424	7.25%
001.08.521.55200 TUITION REIMBURSEMENT	\$3,000	\$0	\$3,000	\$0	0.00%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$5,629,810</b>	<b>\$4,703,746</b>	<b>\$5,191,912</b>	<b>(\$437,897)</b>	<b>-7.78%</b>

**DISCRETIONARY EXPENSES:**

001.08.521.33100 RED LIGHT CAMERA - SPECIAL MAGISTRATE	\$2,000	\$750	\$1,000	(\$1,000)	-50.00%
001.08.521.34100 CONTRACT SERVICES - FACILITY MGMT	\$36,627	\$35,144	\$36,627	\$0	0.00%
001.08.521.35100 INVESTIGATION EXPENSE	\$3,307	\$3,345	\$2,470	(\$837)	-25.31%
001.08.521.40000 TRAVEL & PER DIEM	\$40,830	\$26,216	\$47,850	\$7,020	17.19%
001.08.521.41100 COMMUNICATIONS- WEBSITE MAINTENANCE	\$4,685	\$5,062	\$7,000	\$2,315	49.41%
001.08.521.41200 COMMUNICATIONS	\$57,181	\$46,481	\$61,427	\$4,246	7.43%
001.08.521.42000 FREIGHT & POSTAGE	\$1,300	\$1,155	\$1,300	\$0	0.00%
001.08.521.43000 UTILITIES	\$50,000	\$49,269	\$50,000	\$0	0.00%
001.08.521.44000 RENTALS & LEASES	\$12,775	\$10,365	\$12,775	\$0	0.00%
001.08.521.46100 REPAIR & MAINTENANCE- VILLAGE HALL	\$35,628	\$28,821	\$17,628	(\$18,000)	-50.52%
001.08.521.46200 REPAIR & MAINTENANCE- VEHICLE	\$47,400	\$43,192	\$44,900	(\$2,500)	-5.27%
001.08.521.46300 REPAIR & MAINTENANCE-EQUIPMENT	\$13,572	\$7,702	\$14,892	\$1,320	9.73%
001.08.521.46400 REPAIR & MAINTENANCE-BOAT	\$23,626	\$18,213	\$28,860	\$5,234	22.15%
001.08.521.47100 PRINTING AND BINDING	\$9,620	\$2,398	\$6,420	(\$3,200)	-33.26%
001.08.521.48100 PROMOTIONAL ACTIVITIES- D.A.R.E. PROGRAM	\$10,500	\$7,951	\$16,764	\$6,264	59.66%
001.08.521.51000 OFFICE SUPPLIES	\$12,200	\$5,738	\$11,400	(\$800)	-6.56%
001.08.521.52100 OPERATING SUPPLIES	\$19,207	\$19,012	\$24,380	\$5,173	26.93%
001.08.521.52200 OPERATING SUPPLIES-VEHICLE FUEL	\$101,940	\$66,054	\$101,380	(\$560)	-0.55%
001.08.521.52250 OPERATING SUPPLIES- BOAT FUEL	\$40,000	\$17,818	\$45,000	\$5,000	12.50%
001.08.521.52300 OPERATING SUPPLIES- UNIFORMS	\$44,125	\$47,239	\$44,040	(\$85)	-0.19%
001.08.521.52400 OPERATING SUPPLIES- RANGE EXPENSES	\$11,887	\$3,046	\$10,000	(\$1,887)	-15.87%
001.08.521.52500 OPERATING SUPPLIES - EQUIPMENT (MOVED FROM 64100)	\$12,627	\$18,620	\$8,370	(\$4,257)	-33.71%
001.08.521.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$38,524	\$26,206	\$43,774	\$5,250	13.63%
001.08.521.54200 SUBSCRIPTIONS & MEMBERSHIPS-ACCREDITATION	\$2,680	\$2,222	\$2,680	\$0	0.00%
001.08.521.55100 TRAINING	\$15,140	\$14,963	\$17,290	\$2,150	14.20%
001.08.521.64100 CAPITAL OUTLAY- EQUIPMENT	\$14,465	\$2,798	\$10,700	(\$3,765)	-26.03%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$661,846</b>	<b>\$509,780</b>	<b>\$668,927</b>	<b>\$7,081</b>	<b>1.07%</b>
<b>GRAND TOTAL POLICE DEPARTMENT</b>	<b>\$6,291,656</b>	<b>\$5,213,526</b>	<b>\$5,860,839</b>	<b>(\$430,816)</b>	<b>-6.85%</b>

**Revenues:**

001.00.354.00303 FINES & FORFEITURES	\$40,000	\$83,977	\$90,000	\$50,000	125.00%
001.00.360.00300 SCHOOL CROSSING GUARDS	\$32,000	\$21,333	\$32,000	\$0	0.00%
<b>Total Police Revenues</b>	<b>\$72,000</b>	<b>\$105,310</b>	<b>\$122,000</b>	<b>\$50,000</b>	<b>69.44%</b>

## Fire Rescue

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	Variance	
<b>NON-DISCRETIONARY EXPENSES:</b>					
001.09.522.12100 F/T SALARIES - FIRE CHIEF	\$176,763	\$158,406	\$177,647	\$884	0.5%
001.09.522.12200 F/T SALARIES - DEPUTY FIRE CHIEF (2)	\$312,938	\$280,440	\$314,503	\$1,565	0.5%
001.09.522.12300 F/T SALARIES - FIRE CAPTAINS (4)	\$554,830	\$481,208	\$557,606	\$2,776	0.5%
001.09.522.12500 F/T SALARIES - FIRE LIEUTENANTS (5)	\$588,256	\$526,733	\$594,821	\$6,565	1.1%
001.09.522.12600 F/T SALARIES - DRIVER/ENGINEER (12)	\$1,158,770	\$864,827	\$1,133,560	(\$25,210)	-2.2%
001.09.522.12700 F/T SALARIES - FIREFTRS/PARAMEDICS (14)	\$1,089,824	\$988,836	\$1,172,572	\$82,748	7.6%
001.09.522.12800 F/T SALARIES - ADMINISTRATIVE ASSISTANT	\$50,432	\$41,386	\$49,995	(\$437)	-0.9%
001.09.522.12850 F/T SALARIES - COMMUNITY OUTREACH LIAISON	\$0	\$0	\$0	\$0	100.0%
001.09.522.12900 F/T SALARIES - GYM ATTENDANT (PRORATED)	\$5,379	\$4,770	\$5,622	\$243	4.5%
001.09.522.13000 P/T SALARIES - INSPECTORS	\$32,259	\$56,575	\$71,259	\$39,000	120.9%
001.09.522.13100 P/T SALARIES - COMMUNITY OUTREACH LIAISON	\$39,000	\$0	\$39,000	\$0	0.0%
001.09.522.14100 OVERTIME	\$305,727	\$297,136	\$305,727	\$0	0.0%
001.09.522.14200 OTHER PAY - ACTING PAY	\$16,200	\$9,341	\$16,200	\$0	0.0%
001.09.522.14300 OTHER PAY - HOLIDAY PAY	\$72,575	\$19,008	\$52,575	(\$20,000)	-27.6%
001.09.522.15100 OTHER PAY - INCENTIVE PAY	\$19,000	\$16,290	\$19,000	\$0	0.0%
001.09.522.15200 OTHER PAY - VACATION EXCESS	\$77,220	\$44,997	\$54,220	(\$23,000)	-29.8%
001.09.522.15300 OTHER PAY - ANNUAL CONTINUING EDUCATION STIPEND	\$21,000	\$21,600	\$21,600	\$600	2.9%
001.09.522.21100 PAYROLL TAXES	\$340,342	\$277,926	\$342,387	\$2,045	0.6%
001.09.522.22100 RETIREMENT CONTRIBUTIONS	\$549,445	\$219,834	\$181,682	(\$367,763)	-66.9%
001.09.522.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$359,910	\$340,707	\$364,656	\$4,746	1.3%
001.09.522.24100 WORKERS COMPENSATION	\$166,785	\$191,458	\$195,529	\$28,744	17.2%
001.09.522.31100 PROF. SERVICES - RECRUITING/HIRING/PHYSICALS	\$36,900	\$19,303	\$36,900	\$0	0.0%
001.09.522.45000 INSURANCE PROPERTY & LIABILITY	\$117,538	\$116,635	\$117,538	\$0	0.0%
001.09.522.55200 TUITION REIMBURSEMENT	\$4,500	\$2,451	\$16,000	\$11,500	255.6%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$6,095,593</b>	<b>\$4,979,867</b>	<b>\$5,840,599</b>	<b>(\$254,994)</b>	<b>-4.2%</b>
<b>DISCRETIONARY EXPENSES:</b>					
<b>Operating Expenses:</b>					
001.09.522.31300 PROF. SERVICES - ACCREDITATION	\$1,150	\$1,170	\$1,170	\$20	1.7%
001.09.522.31400 PROF. SERVICES-TESTING FEES-PROM, EXAMS	\$9,500	\$9,173	\$9,500	\$0	0.0%
001.09.522.34100 CONTRACT SRVS - FACILITY MGMT	\$18,508	\$16,169	\$14,055	(\$4,453)	-24.1%
001.09.522.34200 CONTRRACT SRVS-AUTOMATIC AID AGREEMENT	\$537,264	\$492,492	\$585,618	\$48,354	9.0%
001.09.522.40000 TRAVEL & PER DIEM	\$23,200	\$20,719	\$34,100	\$10,900	47.0%
001.09.522.41100 COMMUNICATIONS- WEBSITE MAINTENANCE	\$4,685	\$4,649	\$2,800	(\$1,885)	-40.2%
001.09.522.41200 COMMUNICATIONS	\$28,400	\$22,790	\$29,260	\$860	3.0%
001.09.522.41300 COMMUNICATIONS PROMOTIONS	\$3,000	\$0	\$0	(\$3,000)	-100.0%
001.09.522.42000 FREIGHT & POSTAGE	\$446	\$91	\$300	(\$146)	-32.8%
001.09.522.43000 UTILITIES	\$33,200	\$33,126	\$36,300	\$3,100	9.3%
001.09.522.44000 RENTALS & LEASES	\$92,309	\$10,808	\$12,548	(\$79,761)	-86.4%
001.09.522.46100 REPAIR & MAINTENANCE- FIRE RESCUE BLDG	\$65,170	\$34,301	\$65,170	\$0	0.0%
001.09.522.46200 REPAIR & MAINTENANCE VEHICLE	\$9,500	\$1,182	\$9,500	\$0	0.0%
001.09.522.47100 PRINTING & BINDING	\$2,300	\$2,252	\$500	(\$1,800)	-78.3%
001.09.522.48000 PROMOTIONAL ACTIVITIES - FIRE PREVENTION	\$15,000	\$11,305	\$18,000	\$3,000	20.0%
001.09.522.51000 OFFICE SUPPLIES	\$6,500	\$4,612	\$6,500	\$0	0.0%
001.09.522.52100 OPERATING SUPPLIES	\$24,500	\$8,969	\$24,500	\$0	0.0%
001.09.522.52200 OPERATING SUPPLIES-VEHICLE FUEL	\$10,000	\$4,396	\$10,000	\$0	0.0%
001.09.522.52300 OPERATING SUPPLIES-UNIFORMS	\$46,000	\$36,788	\$46,000	\$0	0.0%
001.09.522.54100 SUBSCRIPTIONS & MEMBERSHIPS	\$28,140	\$37,473	\$38,140	\$10,000	35.5%
001.09.522.55100 TRAINING	\$28,950	\$31,036	\$35,000	\$6,050	20.9%
001.09.522.64100 CAPITAL OUTLAY - EQUIPMENT	\$17,857	\$23,646	\$17,857	\$0	0.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$1,005,579</b>	<b>\$807,147</b>	<b>\$996,818</b>	<b>(\$8,761)</b>	<b>-0.9%</b>
<b>GRAND TOTAL FIRES RESCUE</b>	<b>\$7,101,172</b>	<b>\$5,787,014</b>	<b>\$6,837,417</b>	<b>(\$263,755)</b>	<b>-3.7%</b>
<b>Revenues:</b>					
001.00.335.00303 FIREFIGHTERS SUPPLEMENT	\$15,520	\$9,480	\$19,000	\$3,480	22.4%
001.00.342.00300 FIRE RESCUE TRANSPORT FEES	\$203,300	\$154,223	\$203,300	\$0	0.0%
001.00.354.00302 FIRE CODE FEES/FINES	\$40,000	\$55,710	\$50,000	\$10,000	25.0%
<b>Total Fire Rescue Revenues</b>	<b>\$258,820.00</b>	<b>\$219,413.00</b>	<b>\$272,300.00</b>	<b>\$13,480</b>	<b>5.2%</b>

## Parks

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	VARIANCE	
<b>NON-DISCRETIONARY EXPENSES:</b>					
001.11.572.12100 F/T SALARIES-PARKS & RECREATION DIRECTOR	\$134,945	\$120,932	\$135,620	\$675	0.5%
001.11.572.12200 F/T SALAIRES-ASSISTANT PARKS & RECREATION DIRECTOR	\$94,158	\$84,076	\$97,232	\$3,074	3.3%
001.11.572.12300 F/T SALARIES- EXECUTIVE ADMINISTRATIVE ASSISTANT	\$52,964	\$48,298	\$54,831	\$1,867	3.5%
001.11.572.12400 F/T SALARIES-ADMINISTRATIVE ASSISTANT	\$0	\$0	\$31,471	\$31,471	100.0%
001.11.572.21100 PAYROLL TAXES	\$21,578	\$19,027	\$24,415	\$2,837	13.1%
001.11.572.22100 RETIREMENT CONTRIBUTIONS	\$33,848	\$29,807	\$38,298	\$4,450	13.1%
001.11.572.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$19,698	\$19,947	\$20,373	\$675	3.4%
001.11.572.24100 WORKERS COMPENSATION	\$568	\$10,515	\$8,842	\$8,274	1456.7%
001.11.572.45000 INSURANCE PROPERTY & LIABILITY	\$27,664	\$26,773	\$27,664	\$0	0.0%
001.11.572.55200 TUITION REIMBURSEMENT	\$0	\$7,704	\$7,000	\$7,000	100.0%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$385,423</b>	<b>\$367,079</b>	<b>\$445,747</b>	<b>\$60,324</b>	<b>15.7%</b>
<b>DISCRETIONARY EXPENSES:</b>					
001.11.572.31100 PROFESSIONAL SERVICES - SELF ASSESSMENT	\$15,000	\$5,500	\$25,000	\$10,000	66.7%
001.11.572.31200 PROFESSIONAL SERVICES-CONSULTANT	\$0	\$0	\$50,000	\$50,000	100.0%
001.11.572.40000 TRAVEL & PER DIEM	\$7,600	\$6,431	\$7,600	\$0	0.0%
001.11.572.41200 COMMUNICATIONS	\$12,500	\$9,837	\$12,500	\$0	0.0%
001.11.572.43100 UTILITIES-ELECTRIC - FIELD LIGHTS	\$12,000	\$9,288	\$12,000	\$0	0.0%
001.11.572.44000 RENTALS & LEASES	\$40,950	\$47,649	\$45,950	\$5,000	12.2%
001.11.572.46100 REPAIR & MAINTENANCE-PARKS/PLAYGROUND	\$25,000	\$18,087	\$20,000	(\$5,000)	-20.0%
001.11.572.46200 REPAIR & MAINTENANCE-VEHICLE	\$4,000	\$4,075	\$4,000	\$0	0.0%
001.11.572.46300 REPAIR & MAINTENANCE-FIELD	\$148,400	\$120,564	\$216,490	\$68,090	45.9%
001.11.572.46400 REPAIR & MAINTENANCE-ARTIFICIAL TURF (MAST)	\$0	\$0	\$8,000	\$8,000	100.0%
001.11.572.48100 PROMOTIONAL EVENTS-GENERAL	\$58,600	\$72,891	\$58,600	\$0	0.0%
001.11.572.48200 PROMOTIONAL EVENTS-ART FESTIVAL	\$4,000	\$1,108	\$4,000	\$0	0.0%
001.11.572.48300 PROMOTIONAL EVENTS-LIGHTHOUSE RUN & WALK	\$8,000	\$8,000	\$8,000	\$0	0.0%
001.11.572.48400 PROMOTIONAL EVENTS-4TH OF JULY FIREWORKS	\$113,880	\$115,350	\$118,500	\$4,620	4.1%
001.11.572.48500 PROMOTIONAL EVENTS-4TH OF JULY PARADE	\$30,000	\$0	\$30,000	\$0	0.0%
001.11.572.48600 PROMOTIONAL EVENTS-4TH OF JULY FIREWORKS EVENT	\$15,000	\$15,160	\$15,160	\$160	1.1%
001.11.572.48700 PROMOTIONAL EVENTS-WINTERFEST	\$50,000	\$50,000	\$50,000	\$0	0.0%
001.11.572.48710 PROMOTIONAL EVENTS- CITY THEATRE	\$15,000	\$15,000	\$15,000	\$0	0.0%
001.11.572.48720 PROMOTIONAL EVENTS- DOG PARK COMMITTEE	\$10,000	\$1,193	\$5,000	(\$5,000)	-50.0%
001.11.572.48800 ADVERTISING	\$38,000	\$38,646	\$38,000	\$0	0.0%
001.11.572.49100 OTHER CURRENT CHARGES -SR PROGRAMS-A.S.K. CLUB	\$30,000	\$28,221	\$30,000	\$0	0.0%
001.11.572.49200 OTHER CURRENT CHARGES -SENIOR TRANSPORTATON	\$43,805	\$40,435	\$43,805	\$0	0.0%
001.11.572.49300 OTHER CURRENT CHARGES -SENIOR ACTIVITIES	\$24,000	\$19,888	\$24,000	\$0	0.0%
001.11.572.51000 OFFICE SUPPLIES	\$6,000	\$3,665	\$5,000	(\$1,000)	-16.7%
001.11.572.52100 OPERATING SUPPLIES - PROGRAMS SUPPLIES	\$27,000	\$10,319	\$27,000	\$0	0.0%
001.11.572.52200 OPERATING SUPPLIES - VEHICLE FUEL	\$2,000	\$1,360	\$2,000	\$0	0.0%
001.11.572.52300 OPERATING SUPPLIES - UNIFORMS	\$1,000	\$1,000	\$1,000	\$0	0.0%
001.11.572.54100 SUBSCRIPTIONS AND MEMBERSHIPS	\$1,000	\$1,553	\$1,000	\$0	0.0%
001.11.572.55100 TRAINING	\$5,000	\$3,392	\$4,000	(\$1,000)	-20.0%
001.11.572.62100 CAPTIAL OUTLAY - PARK IMPROVEMENTS	\$13,500	\$14,890	\$13,500	\$0	0.0%
001.11.572.64100 CAPITAL OUTLAY - PROGRAM EQUIPMENT	\$8,000	\$3,740	\$8,000	\$0	0.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$769,235</b>	<b>\$667,242</b>	<b>\$903,105</b>	<b>\$133,870</b>	<b>17.4%</b>
<b>GRAND TOTAL PARKS</b>	<b>\$1,154,658</b>	<b>\$1,034,321</b>	<b>\$1,348,852</b>	<b>\$194,194</b>	<b>16.8%</b>

## Community Center

General Ledger Code/Description	FY2015 Adopted	YTD @9/14/15	FY2016 Adopted	VARIANCE	
<b>NON-DISCRETIONARY EXPENSES:</b>					
001.12.572.12200 F/T SALARIES-YOUTH SERVICES COORDINATOR	\$55,544	\$48,888	\$58,027	\$2,483	4.5%
001.12.572.12300 F/T SALARIES- FRONT DESK MANAGER	\$61,237	\$54,878	\$61,543	\$306	0.5%
001.12.572.12400 F/T SALARIES-ADULT PROGRAMS SUPERVISOR	\$72,625	\$65,083	\$75,908	\$3,283	4.5%
001.12.572.12500 F/T SALARIES-RECREATION SUPERVISOR	\$37,302	\$33,700	\$38,988	\$1,686	4.5%
001.12.572.12500 F/T SALARIES-GYM ATTENDANT (PRORATED)	\$5,379	\$5,100	\$5,622	\$243	4.5%
001.12.572.13100 PART TIME PERSONNEL	\$425,000	\$377,126	\$425,000	\$0	0.0%
001.12.572.21100 PAYROLL TAXES	\$50,267	\$44,780	\$50,879	\$612	1.2%
001.12.572.22100 RETIREMENT CONTRIBUTIONS	\$27,850	\$25,692	\$28,811	\$961	3.4%
001.12.572.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$48,253	\$47,012	\$48,736	\$483	1.0%
001.12.572.24100 WORKERS COMPENSATION	\$24,143	\$25,471	\$24,470	\$327	1.4%
001.12.572.45000 INSURANCE PROPERTY & LIABILITY	\$98,977	\$98,786	\$98,977	\$0	0.0%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$906,577</b>	<b>\$826,516</b>	<b>\$916,961</b>	<b>\$10,384</b>	<b>1.1%</b>
<b>DISCRETIONARY EXPENSES:</b>					
001.12.572.31100 PROF. SERVICES - PROGRAM REVENUE	\$800,000	\$1,037,034	\$895,000	\$95,000	11.9%
001.12.572.34100 CONTRACT SERVICES - FACILITY MGMT	\$194,961	\$168,523	\$194,961	\$0	0.0%
001.12.572.41200 COMMUNICATIONS	\$21,152	\$15,964	\$21,152	\$0	0.0%
001.12.572.42000 FREIGHT & POSTAGE	\$1,000	\$176	\$200	(\$800)	-80.0%
001.12.572.43000 UTILITIES	\$125,000	\$113,920	\$133,000	\$8,000	6.4%
001.12.572.44000 RENTALS & LEASES	\$12,793	\$8,310	\$11,840	(\$953)	-7.4%
001.12.572.46100 REPAIR & MAINTENANCE- COMMUNITY CENTER	\$90,000	\$75,254	\$90,000	\$0	0.0%
001.12.572.46200 REPAIR & MAINTENANCE- MINOR REPAIRS	\$10,000	\$5,000	\$10,000	\$0	0.0%
001.12.572.48800 ADVERTISING	\$27,500	\$19,465	\$22,500	(\$5,000)	-18.2%
001.12.572.51000 OFFICE SUPPLIES	\$6,000	\$5,953	\$6,000	\$0	0.0%
001.12.572.52100 OPERATING SUPPLIES	\$68,000	\$52,627	\$68,000	\$0	0.0%
001.12.572.52300 OPERATING SUPPLIES- UNIFORMS	\$2,000	\$2,000	\$2,000	\$0	0.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$1,358,406</b>	<b>\$1,504,226</b>	<b>\$1,454,653</b>	<b>\$96,247</b>	<b>7.1%</b>
<b>GRAND TOTAL COMMUNITY CENTER</b>	<b>\$2,264,983</b>	<b>\$2,330,742</b>	<b>\$2,371,614</b>	<b>\$106,631</b>	<b>4.7%</b>
<b>Revenues:</b>					
001.00.347.00300 POINT OF SALE	\$300,000	\$309,141	\$300,000	\$0	0%
001.00.347.00301 COURSE REVENUES	\$1,100,000	\$1,263,513	\$1,450,000	\$350,000	32%
001.00.347.00302 FACILITY RENTALS	\$25,000	\$17,708	\$20,000	(\$5,000)	-20%
001.00.347.00303 MEMBERSHIPS	\$630,000	\$582,448	\$630,000	\$0	0%
<b>Total Community Center Revenues</b>	<b>\$2,055,000</b>	<b>\$2,172,810</b>	<b>\$2,400,000</b>	<b>\$345,000</b>	<b>16.8%</b>

## Athletic Division

General Ledger Code/Description	FY2015 Adopted	YTD @09/14/15	FY2016 Adopted	VARIANCE	
<b>NON-DISCRETIONARY EXPENSES:</b>					
001.13.572.12100 F/T SALARIES-ATHLETIC COORDINATOR	\$69,227	\$62,037	\$72,356	\$3,129	4.5%
001.13.572.12200 F/T SALARIES-ASST ATHLETIC COORDINATOR	\$39,158	\$36,088	\$40,928	\$1,770	4.5%
001.13.572.13100 PART TIME SALARIES (3)	\$30,000	\$24,613	\$30,000	\$0	0.0%
001.13.572.21100 PAYROLL TAXES	\$10,586	\$9,424	\$10,961	\$375	3.5%
001.13.572.22100 RETIREMENT CONTRIBUTIONS	\$13,006	\$11,602	\$13,594	\$588	4.5%
001.13.572.23100 LIFE, HEALTH, DISABILITY INSURANCE	\$12,627	\$12,914	\$12,941	\$314	2.5%
001.13.572.24100 WORKERS COMPENSATION	\$4,666	\$4,618	\$4,766	\$100	2.1%
<b>TOTAL NON-DISCRETIONARY EXPENSES</b>	<b>\$179,270</b>	<b>\$161,296</b>	<b>\$185,546</b>	<b>\$6,276</b>	<b>3.5%</b>
<b>DISCRETIONARY EXPENSES:</b>					
001.13.572.34400 CONTRACT SERVICES-BACKGROUND CHECKS	\$2,000	\$1,055	\$1,500	(\$500)	-25.0%
001.13.572.41200 COMMUNICATIONS	\$1,300	\$1,876	\$1,500	\$200	15.4%
001.13.572.44100 RENTALS & LEASES - CRANDON PARK	\$25,000	\$25,000	\$25,000	\$0	0.0%
001.13.572.48200 PROMOTIONAL ACTIVITIES-TACKLE FOOTBALL	\$15,000	\$9,780	\$7,500	(\$7,500)	-50.0%
001.13.572.48400 PROMOTIONAL ACTIVITIES- YOUTH SOCCER	\$230,000	\$99,204	\$230,000	\$0	0.0%
001.13.572.48500 PROMOTIONAL ACTIVITIES- BASKETBALL	\$52,000	\$42,933	\$52,000	\$0	0.0%
001.13.572.48600 PROMOTIONAL ACTIVITIES- BASEBALL	\$35,000	\$35,106	\$35,000	\$0	0.0%
001.13.572.48700 PROMOTIONAL ACTIVITIES- VOLLEYBALL	\$23,000	\$25,765	\$29,000	\$6,000	26.1%
001.13.572.48900 PROMOTIONAL ACTIVITIES- ADULT SOFTBALL	\$1,500	\$0	\$1,500	\$0	0.0%
001.13.572.48910 PROMOTIONAL ACTIVITIES- ADULT SOCCER	\$6,525	\$9,855	\$6,525	\$0	0.0%
001.13.572.48920 PROMOTIONAL ACTIVITIES-FIELD HOCKEY	\$45,000	\$22,438	\$45,000	\$0	0.0%
001.13.572.48930 PROMOTIONAL ACTIVITIES - RUGBY	\$10,000	\$15,400	\$16,000	\$6,000	60.0%
001.13.572.48940 PROMOTIONAL ACTIVITIES-TRAVEL BASEBALL	\$50,000	\$8,425	\$10,000	(\$40,000)	-80.0%
001.13.572.54100 SUBSCRIPTIONS & MEMBERSHIPS-ONLINE REGISTR	\$8,000	\$4,536	\$8,000	\$0	0.0%
<b>TOTAL DISCRETIONARY EXPENSES</b>	<b>\$504,325</b>	<b>\$301,373</b>	<b>\$468,525</b>	<b>(\$35,800)</b>	<b>-7.1%</b>
<b>GRAND TOTAL ATHLETICS</b>	<b>\$683,595</b>	<b>\$462,669</b>	<b>\$654,071</b>	<b>(\$29,524)</b>	<b>-4.3%</b>
<b>Revenues:</b>					
001.00.347.00304 SPORT PROGRAMS REVENUE	\$468,025	\$188,061	\$437,025	(\$31,000)	-6.6%

## Transportation Special Revenue Fund

Description	FY2015 Adopted	Actual @08/15/15	FY2016 Adopted	VARIANCE	
LOCAL OPTION GAS TAX	\$210,723	\$145,382	\$206,593	(\$4,130)	-2.0%
TRANSPORTATION SURTAX	\$475,355	\$283,764	\$498,820	\$23,465	4.9%
COUNTY TOLL BRIDGE REVENUE	\$365,000	\$365,000	\$365,000	\$0	0.0%
INTEREST INCOME	\$150	\$762	\$1,000	\$850	566.7%
<b>Total Revenues</b>	<b>\$1,051,228</b>	<b>\$794,908</b>	<b>\$1,071,413</b>	<b>\$20,185</b>	<b>1.9%</b>
TRANSPORTATION PROJECTS	\$453,317	\$34,350	\$476,643	\$23,326	5.1%
DEBT SERVICE - CRANDON BLVD, PHASE II	\$240,785	\$120,392	\$240,785	\$0	0.0%
DEBT SERVICE - CRANDON BLVD, PHASE III	\$357,126	\$178,562	\$353,985	(\$3,141)	-0.9%
<b>Total Expenditures</b>	<b>\$1,051,228</b>	<b>\$333,304</b>	<b>\$1,071,413</b>	<b>\$20,185</b>	<b>1.9%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$0</b>	<b>\$461,604</b>	<b>(\$0)</b>		

## Stormwater Fund

Description	FY2015 Adopted	Actual @08/15/15	FY2016 Adopted	VARIANCE	
STORMWATER FEES	\$1,003,187	\$652,665	\$1,003,187	\$0	0.0%
WASD COLLECTION FEE	(\$5,200)		(\$5,200)	\$0	0.0%
GRANT REVENUE		\$47,872			
<b>Total Revenues</b>	<b>\$997,987</b>	<b>\$700,537</b>	<b>\$997,987</b>	<b>\$0</b>	<b>0.0%</b>
<b>Other Funding Sources:</b>					
Fund Balance Reserves	\$950,000	\$ 551,906	\$1,320,000	\$370,000	100.0%
<b>Total Revenues and Other Funding Sources</b>	<b>\$1,947,987</b>	<b>\$1,252,443</b>	<b>\$2,317,987</b>	<b>\$370,000</b>	<b>19.0%</b>
PUBLIC WORKS COST SHARING	\$ 58,331	\$ 33,171	\$ 57,457	(\$874)	-1.5%
PROFESSIONAL SERVICES	\$ 65,000	\$ 72,759	\$ 65,000	\$0	0.0%
OPERATIONS & MAINTENANCE	\$ 205,190	\$ 215,607	\$ 205,190	\$0	0.0%
ADMINISTRATIVE EXPENSES	\$ 46,176	\$ 21,627	\$ 46,176	\$0	0.0%
STRUCTURAL IMPROVEMENTS	\$ 90,000	\$ 62,123	\$ 100,000	\$10,000	11.1%
DEBT SERVICE	\$ 511,526	\$ 118,523	\$ 508,488	(\$3,038)	-0.6%
<b>Total Operating Expenses</b>	<b>\$ 976,223</b>	<b>\$ 523,810</b>	<b>\$982,311</b>	<b>\$6,088</b>	<b>0.6%</b>
CAPITAL IMPROVEMENTS	\$ 950,000	\$ 551,906	\$ 1,320,000	\$370,000	100.0%
<b>Total Operating and Capital Expenditures</b>	<b>\$1,926,223</b>	<b>\$ 1,075,716</b>	<b>\$2,302,311</b>	<b>\$376,088</b>	<b>19.5%</b>
<b>Excess Rev. and Other Funding Sources Over Total Expenditures:</b>					
Maintenance Reserve	\$21,764	\$176,727	\$15,676		

## Solid Waste

Description	FY2015 Adopted	Actual @08/15/15	FY2016 Adopted	VARIANCE	
SOLID WASTE COLLECTION	\$618,450	\$605,821	\$682,500	\$64,050	10.4%
OTHER REVENUE (LATE FEES)	\$0			\$0	0.0%
INTEREST INCOME	\$150	\$78	\$150	\$0	0.0%
<b>Total Revenues</b>	<b>\$618,600</b>	<b>\$605,899</b>	<b>\$682,650</b>	<b>\$64,050</b>	<b>10.4%</b>
CONTRACTUAL SERVICES	\$530,591	\$288,307	\$797,160	\$266,569	50.2%
ADMINISTRATIVE EXPENSES	\$15,000	\$4,107	\$5,000	(\$10,000)	-66.7%
<b>Total Expenditures</b>	<b>\$545,591</b>	<b>\$292,414</b>	<b>\$802,160</b>	<b>\$256,569</b>	<b>47.0%</b>
<b>Excess (Revenues)/Expenditures</b>	<b>\$73,009</b>	<b>\$313,485</b>	<b>(\$119,510)</b>		
Beginning Fund Balance			\$419,228		
Ending Fund Balance			\$299,718		

IN MY OPINION  
BY ANDRES OPPENHEIMER

## Latin America's innovation drama



Now that Latin America's economy has fallen to near zero growth, one of the biggest fears is that governments in the region will cut their already dismal spending on innovation. That's the worst thing they could do.

Latin America, which has relied heavily on commodity exports whose prices have plummeted in recent months, is already one of the regions that invests the least in innovation. While Israel spends 4.2 percent of its GDP on research and development, South Korea 4.1 percent, Japan and Finland 3.5 percent, and Germany 3 percent, most Latin American countries invest an average of 0.5 percent, according to UNESCO's Institute for Statistics figures.

Within the region, Brazil spends 1.2 percent of its GDP on research and development, Argentina 0.6 percent, Mexico 0.5 percent, Chile 0.4 percent, Colombia 0.2 percent, and Peru and Bolivia 0.16 percent, the figures show.

Not surprisingly, Latin American countries ranked pretty badly in a new world innovation ranking released last week.

The Global Innovation Index 2015, a joint study by Cornell University, the INSEAD business school and the World Intellectual Property Organization, shows that most Latin American countries rank pretty badly. Mexico and Brazil, which are among the world's 15 largest economies, are not even among the first 50 on the list.

The ranking of 141 countries, led by Switzerland, the United Kingdom and Sweden, places Chile as No. 42, Costa Rica 51, Mexico 57, Colombia 67, Brazil 70, Peru 71, Argentina 72, Guatemala 101, Bolivia 104, Ecuador 119, Nicaragua 130 and Venezuela 132. Brazil, Chile, Argentina, Venezuela and Ecuador have fallen several places from their positions in the same ranking three years ago.

The big fear is that, with Latin America's economy expected to remain flat or even report negative growth this year, many governments will feel forced to choose between cutting social subsidies and reducing their innovation and education budgets.

Soumitra Dutta, dean of Cornell University's Graduate School of

Management and co-author of the Global Innovation Index 2015, says that while spending in research and development is not the only factor that makes some nations more innovative than others, failing to invest in innovation would have dramatic consequences.

"Countries should not stop or reduce their investment in innovation in times of crisis. Innovation is the only thing that builds the future of economies. To sustain the future you have to keep on feeding the innovation engine," he told me in an interview.

There is new evidence to support this, he said. New research that was published in the Global Innovation Index 2015 shows that some of the best-performing countries are the ones that increased their spending on research and development despite economic crises.

China, for instance, more than doubled its investment in research following the 2008 global economic crisis. Between 2008 and 2014, China increased its investment in research by 118 percent, while Poland raised its investment by 66 percent, and South Korea by

56 percent over the same period, the study shows.

But can governments increase innovation budgets at a time when they are short of money to fund social programs? I asked Dutta. That's a false dilemma, he answered.

"The resources can come from the private sector," Dutta said. "The challenge is to provide incentives for the private sector to invest in innovation."

My opinion: I agree. Even in Communist China, there is considerably more private sector investment in innovation than in Latin America, where governments provide little or no tax incentives nor a favorable business climate for private companies to invest in research and development.

Reducing their already pitiful innovation budgets in order to maintain social subsidies is not only a false dilemma, but a dangerous one. If Latin American countries want to prosper and reduce poverty, they should not only refrain from reducing their innovation funds. They should follow the steps of China, Poland and South Korea, and increase them in times of crisis!

### NOTICE OF PROPOSED TAX INCREASE

The Village of Key Biscayne has tentatively adopted a measure to increase its property tax levy.

#### Last year's property tax levy:

A. Initially proposed tax levy.....	\$20,092,972
B. Less tax reductions due to Value Adjustment Board and other assessment changes.....	\$ 186,076
C. Actual property tax levy.....	\$19,906,896

This year's proposed tax levy ..... **\$23,165,246**

All concerned citizens are invited to attend a public hearing on the tax increase to be held on:

**Date: Monday, September 28, 2015**  
**Time: 6:00pm**  
**Place: Council Chambers, 560 Crandon Boulevard**  
**Town: Key Biscayne, FL 33149**

A FINAL DECISION on the proposed tax increase and the budget will be made at this hearing.

## Possibility of Rousseff impeachment increases

BY ARNALDO GALVAO  
Bloomberg

**BRASILIA** Brazil's lower house leader Eduardo Cunha gave opponents of President Dilma Rousseff hope by saying in a report he may be able to accept an impeachment request that is based on misdeeds committed in a prior term.

Opposition leaders have filed a request with Cunha to impeach Rousseff based on charges she doctored fiscal accounts, broke campaign finance laws and allowed state-run oil company Petrobras to incur losses from corruption during her first term, which ended last year.

Rousseff and her political party deny the allegations. Lawyers say it's not totally clear under Brazilian law whether a president can be impeached for misdeeds committed before his or her current term. Cunha wrote in the document that a special committee created in the lower house to study an impeachment request would have to analyze that specific issue. According to Brazilian law, the committee would then have to send a report with its recommendations on impeachment to the lower house. At least 342 out of 513 legislators would have to vote for impeachment hearings to begin before the case could go to the Senate or Supreme Court.

### BUDGET SUMMARY

Village of Key Biscayne - Fiscal Year 2016  
THE PROPOSED OPERATING BUDGET EXPENDITURES OF THE VILLAGE OF KEY BISCAYNE ARE 7.89% MORE THAN LAST YEAR'S TOTAL OPERATING EXPENDITURES.

General Fund	3.0			
<b>ESTIMATED REVENUES</b>	<b>GENERAL FUND</b>	<b>SPECIAL REVENUE</b>	<b>ENTERPRISE FUNDS</b>	<b>TOTAL ALL FUNDS</b>
Taxes: Millage per \$1000				
Ad Valorem Taxes 3.000	\$22,006,983	0	0	\$22,006,983
Franchise Fees	\$595,000	0	0	\$595,000
State Shared Revenue	\$1,252,941	\$705,413	0	\$1,958,354
Charges for Services	\$3,063,850	0	\$1,680,487	\$4,744,337
Licenses and Permits	\$1,889,000			\$1,889,000
Other Revenue	\$2,761,538	\$366,000	\$150	\$3,127,688
<b>TOTAL SOURCES</b>	<b>\$31,569,312</b>	<b>\$1,071,413</b>	<b>\$1,680,637</b>	<b>\$34,321,362</b>
Transfers In	0	0	0	0
Fund Balance/Reserves/Net Assets	0	0	1,320,000	\$1,320,000
<b>TOTAL REVENUES, TRANSFER &amp; BALANCES</b>	<b>\$31,569,312</b>	<b>\$1,071,413</b>	<b>\$3,000,637</b>	<b>\$35,641,362</b>
<b>EXPENDITURES</b>				
General Government	\$3,069,977	0	0	\$3,069,977
Public Safety	\$12,708,482	0	0	\$12,708,482
Physical Environment	\$3,727,557	\$476,843	0	\$4,204,200
Culture & Recreation	\$4,399,537	0	0	\$4,399,537
Debt Service	\$3,695,425	\$594,770	\$508,488	\$4,798,683
Capital Projects	0	0	\$1,320,000	\$1,320,000
Utility Operations	0	0	\$1,275,983	\$1,275,983
<b>TOTAL EXPENDITURES</b>	<b>\$27,600,978</b>	<b>\$1,071,413</b>	<b>\$3,104,471</b>	<b>\$31,776,862</b>
Transfers Out	0	0	0	0
Fund Balance/Reserves/Net Assets	\$3,968,334	0	(\$103,834)	\$3,864,500
<b>TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$31,569,312</b>	<b>\$1,071,413</b>	<b>\$3,000,637</b>	<b>\$35,641,362</b>

The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.

\*Must show at least 95% Ad Valorem Proceeds for each millage\*

Miami Herald  
**dealsaver.com**



**SPA 66 AT HYATT REGENCY PIER SIXTY-SIX**  
**\$99 -- Spa 66: Massage & Pedicure w/Extras, Reg. \$212**



**SUNSET SAIL KEY WEST**  
**\$289 -- Key West: BYOB Private Sunset Sail for up to 6**

**dealsaver.com/miami**

You must purchase online to receive these deals.

# Miami Herald

MEDIA COMPANY

PUBLISHED DAILY  
MIAMI-DADE-FLORIDA

STATE OF FLORIDA  
COUNTY OF MIAMI-DADE

Before the undersigned authority personally  
appeared:

**Marcela Viola**

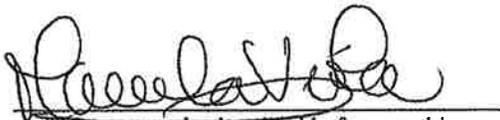
who on oath says that he/she is

**CUSTODIAN OF RECORDS**

of The Miami Herald a daily newspaper published at  
Miami in Miami-Dade County, Florida; that the attached  
copy of advertisement that was published was published in said  
newspaper in the issue of:

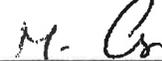
**September 24, 2015**

Affiant further says that the said El Nuevo Herald  
is a newspaper published at Miami, in the said Miami-Dade  
County, Florida and that the said newspaper has  
heretofore been continuously published in said Dade  
County, Florida each day and has been entered as  
second class mail matter at the post office in Miami,  
in said Miami-Dade County, Florida, for a period of one  
year next preceding the first publication of the  
attached copy of advertisement; and affiant further  
says that he has neither paid nor promised any  
person, firm or corporation any discount, rebate,  
commission or refund for the purpose of securing  
this advertisement for publication in the said  
newspapers(s).



Sworn to and subscribed before me this  
24<sup>th</sup> day of September, 2015

My Commission  
Expires: April 24th, 2017  
Millie Charles

  
\_\_\_\_\_  
Notary

