

TOWN OF MALABAR
BUDGET WORKSHOP #3 FOR 2016/2017 FISCAL YEAR
SATURDAY, SEPTEMBER 3, 2016
8:00 AM
2725 MALABAR ROAD
MALABAR, FLORIDA

AGENDA

- A. CALL TO ORDER, PRAYER AND PLEDGE
- B. ROLL CALL
- C. BUDGET WORKSHOP FOR 2016/17 FISCAL YEAR
- D. ADJOURNMENT:

PLEASE NOTE THAT ALTHOUGH THE PUBLIC IS ALWAYS INVITED TO ATTEND ANY PUBLIC MEETING HELD, DURING A WORKSHOP THE PUBLIC IS NOT ALLOWED TO SPEAK. WORKSHOPS ARE INTENDED AS "SHIRTSLEEVE" MEETINGS WHERE COUNCIL DISCUSSES TOPICS INFORMALLY IN ORDER TO ACHIEVE A BETTER UNDERSTANDING.

WORKSHOPS ARE NOT FORMAL LEGISLATIVE MEETINGS; THEREFORE, NO OFFICIAL ACTION CAN BE TAKEN. IN ORDER TO ALLOW SOME UNDERSTANDING OF THE STATUS OF DISCUSSION ITEMS, UNOFFICIAL "STRAW VOTES" MAY BE TAKEN TO DETERMINE THE SENSE OF COUNCIL

If an individual decides to appeal any decision made by this board with respect to any matter considered at this meeting, a verbatim transcript may be required, and the individual may need to insure that a verbatim transcript of the proceedings is made (Florida Statute 286.0105). The Town does not provide this service. In compliance with F.S. 86.26 and the Americans with Disabilities Act (ADA), anyone who needs a special accommodation for this meeting should contact the Town's ADA Coordinator at 321-727-7764 at least 48 hours in advance of this meeting.



2725 Malabar Road
Malabar, FL 32950
321.727.7764 (Office) 321.722.2234 (Fax)
www.townofmalabar.org

Wednesday, August 31, 2016

Mayor: Crews
Council Members:
Brian Vail
Dick Corn
Don Krieger
Grant Ball
Richard Kohler

Following please find a copy of the latest 2016-2017 proposed fiscal budget. This document reflects the changes indicated at the Monday August 29th budget workshop. In addition you will find the reductions in expenditures proposed by Councilman Krieger.

At this point it appears that we are faced with three possibilities. One being, producing a balanced budget using the roll back rate (1.8422 mills). In order to balance the budget, funds will have to be withdrawn from reserves or reduce services. The second option is 110% of the roll back rate, which in this case would be 2.026 mills. Once again, in order to balance the budget, funds will have to be withdrawn from reserves or reduce services.. The third possibility is that it may be 110% of the actual Ad-Valorem collected in fiscal 2015-2016. Even this possibility will not provide enough funding to produce a balanced budget.

Incidentally, in 2015 – 2016 the Town received a \$28,247.00 payment from TIFT. This is not to be expected to be repeated in the near future, certainly not in F/Y 2016-2017.

The Florida State Department of Revenue is providing a clarification and ruling on this question. Brevard County is unique in the State of Florida on this issue.

Revenue is set by either the State or the contracts that Malabar has with FP&L and others. The State provides our Town with the revenue figures to use. Arbitrarily changing these figured is irresponsible and has no basis in financial relevance. The one revenue (income) figure the Town does have leeway is Ad-Valorem property tax (pending DOR ruling). The revenue figures presented on the proposed Revenue Summary are correct as to the ability of the State of Florida.

The majority of the Expenditure figures are derived by using previous year's *actual* expenditures and fiscal year 2015-2016 year to date *actual* (10 ½ months) figures and projecting them to arrive at a 12 month figure for next year's budget. There are some instances where there is no historical data, in cases like this a professional estimate is arrived at by outside sources or by staff. An example in case is the \$130,000.00 for the Jordan Blvd. crossing repair, which represents 16% of our proposed budget.

The budget may be brought into balance by reducing our already limited services provided to our citizens or the shortfall may be funded from reserves. The Town reserves are at 5 months and 12 days, 3 months is the mandated minimum.

Doug

Douglas C. Hoyt

From: TRIM <TRIM@dor.state.fl.us>
Sent: Wednesday, August 31, 2016 2:05 PM
To: Douglas C. Hoyt
Cc: Letecia Blick; Wyatt Peters
Subject: RE: Millage rate

Mr. Hoyt,

Yes, you are correct. You need a referendum to levy the 3.0000 millage Ms. Franklin was referring to in her email. I'm sorry I did not research further before I answered her email. Only Brevard county has this provision about ad valorem revenue increases.

Thank you,
Chito Landrito
Tax Specialist II
Property Tax Oversight
Florida Department of Revenue
(850)617-8920

From: Douglas C. Hoyt [mailto:dhoyt@townofmalabar.org]
Sent: Monday, August 29, 2016 11:49 AM
To: TRIM <TRIM@dor.state.fl.us>
Cc: philcrews@hotmail.com; Debby Franklin <townclerk@townofmalabar.org>
Subject: Millage rate

Chito,

Attached is a copy of an email you sent in response to an inquiry from our Town Clerk regarding millage rate increases in Malabar. As I read House Bill No. 4173. (copy attached) it appears that without a referendum we are not able to raise the rate over the roll back rate plus 10%. Is this correct? Please note that Malabar is located within Brevard County.

We are having a budget workshop this evening. I would appreciate an official ruling on this question, preferably by the close of business today.

Regards,

Doug
Douglas C. Hoyt
Town Administrator



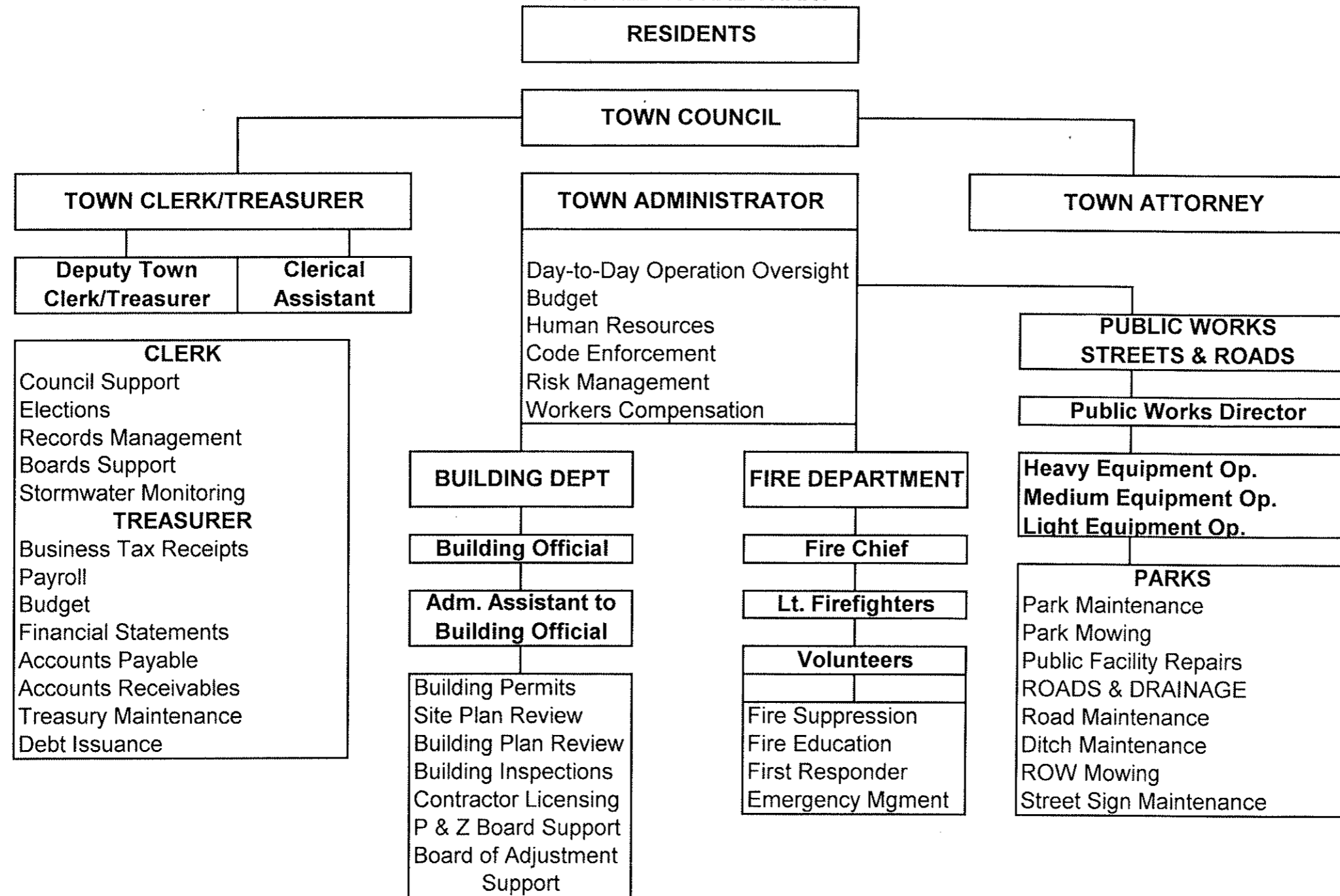


Fiscal 2016-2017 Budget

Draft as of 8/31/2016

Balanced using the rollback rate of 1.8422

**TOWN OF MALABAR
ORGANIZATIONAL CHART**



REVENUE - EXPENSE SUMMARY

ACCT NO.	ACCOUNT DESCRIPTION	BUDGET FY12/13	BUDGET FYTD 9/13	BUDGET FY 13/14	FYTD FY 9/2014	BUDGET FY 14/15	FYTD 9/30/2015	BUDGET FY 15/16	FYTD 8/13/2016	Proposed FY 16/17	Proposed FY 16/17	Proposed FY 16/17	
	REVENUES									What if Roll Back	What if x 1.10	What if	
31	TAXES 208,674,163 value	706,062	763,028	771,073	747,677	800,126	825,112	852,884	790,046	1.8422 856,638	2.026 876,926	2.110 891,653	CM Krieger = 1.8433 852,884
32	PERMITS, FEES, & SPECIAL ASSESSMENTS	240,100	249,919	334,214	230,849	338,525	334,472	321,925	242,891	323,600	323,600	323,600	307600
33	INTERGOVERNMENTAL REVENUE	194,020	191,603	208,316	195,460	238,349	226,343	238,644	187,914	237,788	237,788	237,788	213488
34	CHARGES FOR SERVICES	41,060	36,655	42,435	29,745	32,515	33,791	37,260	27,322	29,644	29,644	29,644	29160
35	FINES AND FORFEITURES	164	254	381	104	200	69	200	152	150	150	150	150
36	MISCELLANEOUS	195,270	78,837	81,857	74,158	81,857	71,661	86,600	108,001	80,400	80,400	80,400	80400
38	OTHER SOURCES	0	0	0	4,224	20,000	18,568	116,042	32,235	15,000	15,000	15,000	15000
	TOTAL REVENUES	1,376,676	1,320,296	1,438,276	1,282,216	1,511,572	1,510,017	1,653,555	1,388,561	1,543,220	1,563,508	1,578,235	1,498,682

REVENUE - EXPENSE SUMMARY

ACCT NO.	ACCOUNT DESCRIPTION	BUDGET FY12/13	BUDGET FYTD 9/13	BUDGET FY 13/14	FYTD FY 9/2014	BUDGET FY 14/15	FYTD 9/30/2015	BUDGET FY 15/16	FYTD 8/13/2016	Proposed FY 16/17 What if	Proposed FY 16/17 What if	Proposed FY 16/17 What if	
	EXPENDITURES							FY 15/16		Roll Back	x 1.10		CM Krieger =
511	LEGISLATIVE	22,173	27,535	23,500	22,716	27,429	24,874	8,174	10,652	1.8422 26,061	2.026 26,061	2.110 26,061	1.8433 14000
512	EXECUTIVE	101,419	106,733	114,880	112,029	115,978	142,022	83,950	50,758	64,618	64,618	64,618	64000
513	FINANCE & ADMINISTRATIVE	185,976	193,983	171,171	162,401	177,408	171,438	182,216	163,735	189,442	189,442	189,442	150000
514	LEGAL	30,653	29,980	30,653	29,504	83,863	51,790	31,500	19,033	30,306	30,306	30,306	25000
515	COMPREHENSIVE PLANNING	1,750	0	1,750	310	1,000	0	500	0	0	0	0	1000
519	GENERAL GOVERNMENT	113,716	103,378	115,681	105,989	106,517	92,734	67,198	80,324	72,320	72,320	72,320	84099
522	FIRE CONTROL	235,436	240,869	282,648	298,311	385,259	393,826	465,857	380,174	499,574	499,574	499,574	320000
524	PROTECTIVE INSPECTIONS	73,987	104,499	104,469	95,571	104,950	99,918	89,586	63,298	75,113	75,113	75,113	65500
538	FLOOD CONTROL/SW MANAGEMENT	297,223	150,580	123,388	18,118	157,522	164,481	252,078	74,200	70,000	70,000	70,000	70000
541	STREETS AND ROADS	339,255	379,041	624,716	331,057	435,746	417,254	446,251	273,017	429,436	429,436	429,436	350000
572	PARKS AND RECREATION	32,952	30,377	37,639	17,690	32,860	20,587	19,745	87,522	79,850	79,850	79,850	20000
574	SPECIAL EVENTS	10,000	10,000	10,000	10,000	10,000	10,000	6,500	7,000	6,500	6,500	6,500	100
	TOTAL EXPENDITURES	(1,444,540)	(1,376,975)	(1,640,495)	(1,203,696)	(1,638,532)	(1,588,924)	(1,653,555)	(1,209,713)	(1,543,220)	(1,543,220)	(1,543,220)	1,163,699
	NET INCOME (LOSS)	(67,864)	(56,679)	(202,219)	78,520	(126,960)	(78,907)	0	178,848	0	20,288	35,015	

GENERAL FUND REVENUES													
ACCT	ACCOUNT DESCRIPTION	BUDGET FY12/13	FYTD FY 9/2013	BUDGET FY13/14	FYTD FY 9/2014	BUDGET FY 14/15	FYTD FY 9/2015	BUDGET FY 15/16	FYTD 08/13/16	Proposed BUDGET FY 16/17	Council Budget FY 16/17	balance remaining to receive (estimate)	Staff Comments
31	TAXES									1,8422			
311.1000	Ad Valorem Taxes	280,877	288,130	290,796	290,577	325,926	332,112	366,400	373,914	365,199		0	What if: 2.026=401,635; 2.110=418,287
312.4000	Local Option Gas Tax	83,510	93,285	93,159	83,282	93,000	95,072	97,214	91,971	110,365		2 = 24,000	Est. from State
314.1000	Utility Tax - Electricity	200,000	248,057	250,100	256,576	250,100	268,898	260,000	216,586	260,000		2 = 41000	
314.4000	Utility Tax - Gas	7,600	9,668	11,862	11,819	12,000	10,348	11,000	7,034	9,500		2 = 1600	
315.1000	Communications Services Tax	115,185	107,246	107,156	90,330	101,100	99,216	98,270	79,599	89,574		2 = 14700	Est. from State
316.1000	Business Tax Receipts - Malabar	18,890	16,642	18,000	15,093	18,000	19,466	20,000	21,063	22,000		0	
	TOTAL TAXES	706,062	763,028	771,073	747,677	800,126	825,112	852,884	790,167	856,638			
32	PERMITS,FEES,& SPECIAL ASSESS												
322.1000	Building Permits	23,000	34,879	90,000	69,225	90,000	79,430	81,000	70,203	81,000		2 = 7668	This Funds Dept 524
323.1000	Electric - Franchise	185,000	189,691	207,510	124,357	207,000	205,003	197,000	142,451	200,000		3 = 42000	30 yr contract
323.4000	Water - Franchise Fee	8,600	0	3,400	4,884	3,400	5,582	5,000	4,052	5,000		2 = 877	Contract
323.7000	Solid Waste Franchise	22,000	25,349	29,791	27,773	33,000	42,832	35,000	24,760	36,000		1 = 8000	7 yr contract - 3 qtrs pd
329.1000	OPSA - Land Use Related	1,500	0	3,513	4,610	5,125	1,625	3,925	1,425	1,600		0	Land Uses Incl.
	TOTAL PERMITS, FEES, & SPECIAL ASSESS	240,100	249,919	334,214	230,849	338,525	334,472	321,925	242,891	323,600			
33	INTERGOVERNMENTAL REVENUE												
335.1200	State Revenue Sharing	60,074	61,397	62,231	59,667	65,964	69,387	71,265	56,831	72,000		2 = 11400	Est. from State
335.1400	State Mobile Home Tax	2,100	1,850	2,632	1,968	2,100	1,867	2,100	1,910	2,100		2 = 22	Based on past receipts
335.1500	Alcoholic Beverage Licenses	1,000	832	832	1,664	1,600	1,468	1,600	1468	1,600		0	
335.1800	Local Gov't Half Cent Sales Tax	125,000	122,496	137,264	126,342	142,900	147,638	156,599	126,605	154,000		2 = 26500	Adjusted Est. DOWN from State
335.4900	Other General Government - Traffic Signal Maintenance	4,646	4,646	4,785	4,785	4,785	4,928	6,080	6,080	6,888		0	Annual/July SET by FDOT
338.2000	Business Tax Receipts Brevard C	1,200	382	572	1,034	1,000	1,055	1,000	1,100	1,200		0	Town's portion
-	Historical Revenue Accounts	0	0	0	0	20,000	0	0	0	0		0	
	TOTAL INTERGOVERNMENTAL REVENUE	194,020	191,603	208,316	195,460	238,349	226,343	238,644	193,994	237,788			
34	CHARGES FOR SERVICES												
349.2000	Cell Tower Lease	16,560	16,560	16,560	18,960	18,960	18,960	18,960	16,835	19,044		1 = 1787	Per Lease
349.5000	Special Event Revenue	12,000	10,281	13,698	7,405	5,000	5,911	7,800	6,802	6,500		0	
349.7000	Fire Dept Training Fees - others	8,500	5,242	5,000	0	5,000	5,800	8,000	680	1,000		?	
349.7010	FF Vol Background Check	600	570	855	420	855	420	400	760	500		?	
349.8010	Golf Cart Registration Fee	0	0	0	850	200	450	200	100	100		?	
349-9000	Lien Searches	600	1,130	1,695	2,110	1,700	2,250	1,900	2,145	2,500		?	
-	Historical Revenue Accounts	2,800	2,872	4,627	0	800	0	0	0	0		0	
	TOTAL CHARGES FOR SERVICES	41,060	36,655	42,435	29,745	32,515	33,791	37,260	27,322	29,644			
35	FINES & FORFEITURES												
351.5000	Fines & Forfeitures	164	254	381	104	200	69	200	152	150		2 = 20	
	TOTAL FINES & FORFEITURES	164	254	381	104	200	69	200	152	150			
36	MISCELLANEOUS REVENUES												
361.1000	Interest	2,500	519	778	333	778	210	300	84	100			
363.1000	SW Assessment	65,000	66,416	68,529	66,234	68,529	65,487	72,000	67,443	70,000		0	108,601 Available on demand balance
363.2300	TIFT Recieved	0	0	0	0	0	0	0	28,247	0		0	1-time Rev to retrieve from County
365.1000	Sale of Surplus Materials	0	0	1,000	0	1,000	272	1,000	0	1,000		0	

GENERAL FUND REVENUES													
ACCT	ACCOUNT DESCRIPTION	BUDGET FY12/13	FYTD FY 9/2013	BUDGET FY13/14	FYTD FY 9/2014	BUDGET FY 14/15	FYTD FY 9/2015	BUDGET FY 15/16	FYTD 08/13/16	Proposed BUDGET FY 16/17	Council Budget FY 16/17	balance remaining to receive (estimate)	Staff Comments
366.1000	Donations FD	1,650	7,800	6,000	320	6,000	1,760	7,000	9,772	6,000		0	
369.3000	Insurance Refund	0	3,500	5,250	7,052	5,250	2,476	6,000	2,429	3,000		0	
369.9000	Miscellaneous Revenues	1,000	602	300	219	300	1,456	300	61	300			
-	Historical Revenue Accounts	125,120	0	0	0	0	0	91,042	0	0			
TOTAL MISCELLANEOUS REVENUE		195,270	78,837	81,857	74,158	81,857	71,661	177,642	108,036	80,400			FYTD due to TIFT Rev
38	OTHER SOURCES												
389.3000	VFA State Grant	0	0	0	4,224	20,000	14,781	20,000	32,235	10,000		0	50/50 match from VFA
389.4000	Safety Grants	0	0	0	0	0	3,787	5,000	0	5,000		0	100% pd by FMIT
TOTAL OTHER SOURCES		0	0	0	4,224	20,000	18,568	25,000	32,235	15,000			
TOTAL REVENUES		1,376,676	1,320,296	1,438,276	1,282,216	1,511,572	1,510,017	1,653,555	1,394,797	1,543,220			

511 - LEGISLATIVE												
ACCT	ACCOUNT DESCRIPTION	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	Proposed	Council	Notes
NO.		FY 12/13	9/13	FY 13/14	9/14	FY 14/15	9/15	FY 15/16	8/13/2016	FY 16/17	FY 16/17	FY 16/17
	Operating Expenses											
511.3400	Contractual Services - SonicCl	10,000	16,227	10,000	9,728	16,200	15,779	3,005	1,423	10,400		
511.4000	Travel & Per Diem - Mayor	1,500	2,977	1,825	3,042	1,400	420	210	1,523	1,671		Code Book Updates, Sonic Clear Recording
511.4010	Travel & Per Diem - Council	2,585	2,842	2,750	3,092	2,016	2,760	1,290	3,620	5,639		
511.4100	Printing, Postage, PR	4,720	2,179	4,900	3,369	4,350	3,018	5,500	3,236	5,500		
511.4900	Discretionary Projects	250	42	500	0	0	0	0	0	0		
511.4910	District 1 - Discretionary Projec	0	0	0	0	0	0	0	0	0		
511.4920	District 2 - Discretionary Projec	0	0	0	0	0	0	0	0	0		
511.4930	District 3 - Discretionary Projec	0	0	0	0	0	0	0	0	0		
511.4940	District 4 - Discretionary Projec	0	0	0	0	0	0	0	0	0		
511.4950	District 5 - Discretionary Projec	0	0	0	0	0	0	0	0	0		
511.5200	Operating Supplies	2,218	2,746	2,625	2,461	3,163	2,897	2,774	850	2,551		
	Total Operating Expenses	21,273	27,013	22,600	21,692	27,129	24,874	12,779	10,652	25,761		
	Capital Outlay											
511.6400	Machinery & Equipment	900	522	900	1,024	300	0	300	0	1,300		Chairs & projection system
	Total Capital Outlay	900	522	900	1,024	300	0	300	0	300		
	TOTAL LEGISLATIVE	22,173	27,535	23,500	22,716	27,429	24,874	13,079	10,652	26,061		CM Krieger = 14,000

512 - EXECUTIVE												
ACCT	ACCOUNT DESCRIPTION	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	Proposed	Council	Notes
NO.		FY 12/13	9/14	FY 13/14	9/14	FY 14/15	9/2015	FY 15/16	8/13/2016	FY 16/17	FY 16/17	FY 16/17
	Personnel Services											
512.1300	Town Administrator	70,679	71,200	72,834	70,913	72,815	65,306	62,000	43,365	55,000		
512.1300	Non FRS Wages	0	0	0	0	0	0	0	0	0		
512.1600	Retiree Payout	0	0	0	0	0	31,487	0	0	0		
512.2100	FICA Taxes	5,407	5,706	5,594	5,571	5,570	7,555	4,743	3,317	4,208		
512.2200	Retirement Contribution - FR	3,301	6,567	13,682	13,604	15,393	15,063	4,650	0	0		
512.2300	Life & Health Insurance	8,299	8,914	8,398	8,924	9,160	10,374	4,171	0	0		
512.2400	Workers Compensation	979	979	1,028	1,028	95	366	410	205	410		
512.2500	Unemployment Compensation	0	0	0	0	0	0	0	0	0		
	Total Personnel Services	88,665	93,366	101,536	100,040	103,033	130,151	75,974	46,887	59,618		
	Operating Expenses											
512.4000	Travel & Per Diem	12,217	12,830	13,344	11,989	12,945	11,871	6,147	3,871	3,000		Expense reimbursements
	Total Operating Expenses	12,217	12,830	13,344	11,989	12,945	11,871	6,147	3,871	3,000		
	Capital Outlay											
512.6400	Machinery & Equipment	537	537	0	0	0	0	0	0	2,000		Computer
	Total Capital Outlay	537	537	0	0	0	0	0	0	2,000		
	TOTAL EXECUTIVE	101,419	106,733	114,880	112,029	115,978	142,022	82,121	50,758	64,618		CM Krieger = 63,000

513 - FINANCE & ADMINISTRATION												
ACCT	ACCOUNT DESCRIPTION	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	Proposed BUDGET	Council Budget	Notes
NO.		FY 12/13	9/13	FY 13/14	9/14	FY 14/15	9/15	FY 15/16	8/13/2016	FY 16/17	FY 16/17	FY 16/17
	Personnel Services											
513.1100	Clerk/Treasurer	52,530	52,756	54,132	52,707	54,118	53,173	55,742	51,355	57,000		
513.1200	Clerk/Treasurer, Deputy	33,861	34,046	34,369	31,579	34,885	32,649	25,234	15,642	35,360		cola inc if approved by TC
513.1300	Reception/Clerical Asst to Clerk	1,200	0	1,200	0	0	0	10,000	7,751	15,210		
513.1400	Overtime	1,500	2,188	2,242	2,242	1,620	2,080	1,800	781	1,500		
513.2100	FICA Taxes	7,642	6,506	7,452	6,557	7,919	7,448	6,809	5,732	8,133		
513.2200	Retirement Contribution - FRS	3,571	6,908	12,989	12,989	15,081	13,477	8,000	8,034	14,638		
513.2300	Life and Health Insurance	15,656	15,766	15,757	16,224	17,384	13,820	11,829	6,684	15,461		
513.2400	Workers Compensation	204	204	214	214	1,098	1,098	820	508	1,640		
-	Historical Expenses	4,200	1,014	4,528	4,255	13,000	11,678	28,000	12,668	0		
	Total Personnel Services	120,364	119,388	132,883	126,767	145,104	135,423	148,234	109,155	148,942		
	Operating Expense											
513.3100	Election Expenses	2,200	2,159	0	0	1,500	2,944	2,000	373	1,500		
513.3210	Auditing	36,750	36,750	24,000	24,000	24,150	24,150	23,000	27,000	27,000		
513.4000	Travel & Per Diem	1,000	2,555	2,000	1,138	100	85	1,000	932	5,000		
513.4900	Charges & Obligations	1,900	2,681	4,032	4,032	1,887	2,728	2,000	1520	2,000		
513.4920	Contingency	200	0	0	0	0	0	0	0	0		
513.5200	Operating Supplies	4,312	3,797	5,689	3,860	3,317	4,470	2,355	1948	3,000		
-	Historical Expenses	17,650	21,885	2,567	2,604	850	1,175	28,150	22807	0		
	Total Operating Expenses	64,012	69,827	38,288	35,634	31,804	35,552	58,505	54,580	38,500		
	Capital Outlay											
513.6400	Machinery & Equipment	1,600	4,768	0	0	500	464	700	0	2,000		computer/printer
	Total Capital Outlay	1,600	4,768	0	0	500	464	700	0	2,000		
	TOTAL FINANCE & ADMIN.	185,976	193,983	171,171	162,401	177,408	171,438	207,439	163,735	189,442		CM Krieger = 55,752

514 - LEGAL													
ACCT NO.	ACCOUNT DESCRIPTION	BUDGET FY 12/13	FYTD 9/13	BUDGET FY 13/14	FYTD 9/14	BUDGET FY 14/15	FYTD 9/15	BUDGET FY 15/16	FYTD 8/13/2016	Proposed BUDGET FY 16/17	Council Budget FY 16/17	Notes FY 16/17	Staff Notes
	Operating Expenses												
514.3100	Professional Services	30,653	29,980	30,653	29,504	83,863	51,790	31,500	19,033	30,306		Atty & Similar	
	TOTAL LEGAL	30,653	29,980	30,653	29,504	83,863	51,790	31,500	19,033	30,306		CM Krieger = 25000	

515 - COMPREHENSIVE PLANNING												
ACCT NO.	ACCOUNT DESCRIPTION	BUDGET FY 12/13	FYTD 9/13	BUDGET FY 13/14	FYTD 9/14	BUDGET FY 14/15	FYTD 9/15	BUDGET FY 15/16	FYTD 8/13/2016	Proposed BUDGET FY 16/17	Council Budget FY 16/17	Notes
	Operating Expenses											FY 16/17
515.3100	Professional Services	1,750	0	1,750	310	1,000	0	500	0	0		Comp plan revisions needed
	TOTAL COMPREHENSIVE PLANNING	1,750	0	1,750	310	1,000	0	500	0	0		CM Kneger = 1,000

519 - GENERAL GOVERNMENT												
ACCT NO.	ACCOUNT DESCRIPTION	BUDGET FY 12/13	FYTD 9/13	BUDGET FY 13/14	FYTD 9/14	BUDGET FY 14/15	FYTD 9/15	BUDGET FY15/16	FYTD 8/13/2016	Proposed BUDGET FY 16/17	Council Budget FY 16/17	Notes FY 16/17
	Operating Expenses											
519.3100	Contractual Services - Engineer	3,450	6,223	1,291	609	1,150	1,140	2,000	170	2000		
519.3120	Contractual Services - Surveyor	0	0	401	400	500	500	500	0	1100		PUDE thru D&D Ranch/ Marie St Lots
519.3400	Contractual Services - Pest Control	228	428	413	413	0	0	836	456	500		annual payment
519.3420	Contractual Services - PB IT / E-City	10,998	8,867	16,203	10,157	9,280	6,059	7,000	5,309	7000		PB ILA for IT services; Florida Virtual Solutions as needed
519.3460	Contractual Services - Condatore	3,080	3,040	3,120	3,020	3,120	2,960	3,120	2,500	3120		Cleaning TH, PW, BD
519.4100	Tele/ISP	7,788	9,143	9,113	8,120	8,481	8,686	6,200	4,663	5500		hosted phone services, ISP, cell phones
519.4300	Utilities - Electric	3,976	3,770	4,600	3,549	4,060	3,051	3,000	2,251	3100		Elec for TH, PW, lighted sign
519.4400	Rentals & Leases	5,041	5,670	3,818	3,818	4,196	5,341	2,800	2,739	4000		copier, postage machine
519.4500	Insurance - Property Liability	32,115	28,562	35,487	35,414	38,268	40,062	37,218	51,495	35900		property, liability & auto ins, exec travel,
519.4600	Repair & Maintenance	5,870	8,877	4,181	4,181	6,900	4,748	5,000	5,519	6000		insulation ceiling, reroof
519.4900	Other Current Charges & Obligations	18,050	5,600	5,677	4,959	3,610	2,616	1,300	1,093	1000		bank fees, recording fees, FRS and SC fees
519.4920	Other Current Charges - Contingency	0	0	3,132	3,132	13,852	4,557	0	0	0		good budgeting practice to have \$ here
519.5200	Operating Supplies	5,000	4,034	4,028	4,000	3,100	3,694	2,200	2,129	3100		chlorine, water, salt, daytime coffee
	Total Operating Expenses	95,596	84,214	91,464	81,772	96,517	83,414	71,174	78,324	72,320		
	Capital Outlay											
519.6200	Building Improvements	18,120	18,120	19,880	19,880	0	0	10,000	2,000	0		TH high impact windows
519.6400	Machinery & Equipment	0	1,044	0	0	10,000	9,320	0	0	0		
-	Historical Outlays	0	0	4,337	4,337	0	0	0	0	-		
	Total Capital Outlay	18,120	19,164	24,217	24,217	10,000	9,320	10,000	2,000	0		
	TOTAL GENERAL GOVERNMENT	113,716	103,378	115,681	105,989	106,517	92,734	81,174	80,324	72,320		CM Krieger = 85,000

public utility drainage easement

522 - FIRE CONTROL												
ACCT	ACCOUNT DESCRIPTION	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	Proposed BUDGET	Council Budget	Staff Notes
NO.		FY 12/13	9/13	FY 13/14	9/14	FY 14/15	9/15	FY 15/16	8/13/2016	FY 16/17	FY 16/17	
Personnel Services												
522.1100	Executive - Fire Chief	9,246	9,423	14,000	13,515	19,000	18,269	25,000	22,366	25,625		
522.1200	Regular Salaries	68,730	69,062	81,672	87,058	125,976	124,554	129,565	112,674	158,275		added 625 for cola
522.1300	Holiday	0	0	0	0	1,210	869	1,210	4,528	5,000		4 FT Lt: 128,993 plus cola = 130,255 + Blanca (16,770)
522.1210	PT FF - w/ FRS	0	0	0	0	0	0	0	33,574	49,920		4 PT FF - not contractors
522.1400	Overtime	0	0	0	0	2,600	4,796	1,600	3,450	3,000		
522.1500	Pay Per Call vol FF	12,544	12,715	15,254	17,192	15,544	20,796	17,000	21,195	17,000		PPC ff volunteers
522.2100	FICA taxes	5,973	6,038	7,232	7,653	11,091	10,823	13,312	12,494	17,155		PT & FT
522.2200	FRS- Town's portion	7,700	8,070	16,216	18,532	26,793	25,961	29,649	24,836	47,711		PT & FT & Chief
522.2300	Life & Health Insurance	968	980	3,073	458	34,285	23,686	28,000	16,538	28,000		FT & dental for Blanca
522.2400	Workers Compensation	4,094	4,094	4,299	4,299	5,286	5,286	5,160	6,300	11,523		Based on insurance renewal audit.
	Total Personnel Services	109,255	110,382	141,746	148,707	241,785	235,040	250,496	257,955	363,209		
Operating Expenses												
522.3100	Physicals for paid FF	1,000	1,768	2,614	2,614	2,000	1,535	2,000	1,613	3,500		100 each for paid FF
522.3400	Pest Control	586	524	586	524	0	0	260	524	260		annual - 1 payment in Oct
522.3420	IT, Cloud, Related	5,743	5,058	4,762	4,241	9,170	6,094	5,500	2,201	5,500		MSO 365 & maintenace & firewall
522.3440	Training for MVFD members	3,000	3,024	2,255	2,255	3,800	4,166	7,000	4,916	6,000		MVFD personnel
522.3460	Fire Academy Training	5,000	2,765	0	0	2,000	0	2,500	0	2,500		MFD performing training to others (349.7000)
522.3470	ILA for 800 Mhz Sys	3,010	3,010	3,334	3,334	3,334	3,438	3,450	3,538	3,700		ILA MFD portion for Cty Backbone
522.3490	ILA 911 County Dispatch	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500	9,500		ILA annual payment w/ County
522.4000	Travel & Per Diem	420	553	30	30	400	346	400	136	400		outside training
522.4100	Com & Freight-Telephone	4,410	5,220	4,518	4,225	3,610	4,234	3,410	1,968	3,410		phone and mailings
522.4300	Utilities - Electric	9,000	10,666	8,206	8,206	6,000	7,798	6,000	5,387	6,000		FD & Annex
522.4400	Rentals & Leases	3,564	3,335	2,190	2,190	4,830	5,457	3,250	2,572	3,250		Ice Mach, copier
522.4600	Repairs & Maintenance	24,590	27,148	37,156	37,158	27,558	30,560	29,058	22,783	25,968		bldg & vehicles
522.4615	Expenditures from Donations	0	0	33	33	4,800	4,178	3,800	301	3,800		see revenue 366.1000 for donations
522.4620	Repairs & Maint - Gear/Radio	4,231	2,607	3,664	3,737	4,351	2,260	2,500	334	1,500		now clean gear in house
522.4800	Promotional Activities	500	779	500	488	500	134	500	479	500		coloring books, hats crayons
522.4900	Other Chg & Obligations	1,000	440	441	558	450	441	450	441	0		
522.4920	Contingency	0	0	0	0	0	0	0	0	0		
522.5100	Office Supplies	800	925	481	481	544	820	500	389	500		pens, copy paper, etc.
522.5110	Office Supplies - Fire Academies	800	278	0	0	800	0	800	0	300		
522.5200	Operating Supplies - Fuel	7,200	16,767	8,500	8,139	5,650	6,099	7,000	4,255	7,000		
522.5210	Operating Expenses	6,090	661	9,000	16,036	14,436	14,599	20,000	10,401	15,000		chlorine, salt, gloves, suspenders, boots, SCBA replacement parts, EMS supplies (10,000) E-Dispatch (2148) hazmat pads, uniforms, class "A" foam, uniforms, flashlights, bottled water
522.5400	Books, Pub, Subscrip, Membership	1,784	2,159	1,994	2,504	1,990	2,082	2,084	2,455	2,084		
-	Historical Expenses	0	0	0	0	0	0	70,000	0	0		
	Total Operating Expenses	92,228	97,187	99,764	106,253	105,723	103,741	179,962	74,193	100,672		
Capital Outlay												
522.6200	Buildings	653	0	0	0	5,045	5,045	0	0	0		
522.6400	Machinery & Equipment	33,300	33,300	30,914	34,594	14,680	14,645	13,693	14,726	15,693		
522.8300	Grants	0	0	10,224	8,757	18,026	35,355	20,000	33,300	20,000		Town's budgeted 50% portion towards VFA grant
	Total Capital Outlay	33,953	33,300	41,138	43,351	37,751	55,045	33,693	48,026	35,693		

522 - FIRE CONTROL												
ACCT	ACCOUNT DESCRIPTION	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	Proposed BUDGET	Council Budget	Staff Notes
NO.		FY 12/13	9/13	FY 13/14	9/14	FY 14/15	9/15	FY 15/16	8/13/2016	FY 16/17	FY 16/17	
	TOTAL FIRE CONTROL	235,436	240,869	282,648	298,311	385,259	393,826	464,151	380,174	499,574		CM Krieger = 320,000

524 - PROTECTIVE INSPECTIONS												
ACCT	ACCOUNT DESCRIPTION	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	BUDGET	FYTD	Proposed BUDGET	Council Budget	Notes
NO.		FY 12/13	9/13	FY 13/14	9/14	FY 14/15	9/15	FY 15/16	8/13/16	FY 16/17	FY 16/17	FY 16/17
	Personnel Services											
524.1100	Executive - Building Official - P/T	19,180	22,029	22,382	18,067	24,059	22,620	24,059	4,048	0		
524.1200	AABO Regular Salaries	23,607	30,786	31,583	29,583	31,525	30,924	32,944	30,466	34,900		
524.1400	Overtime	1,036	1,971	2,008	2,008	2,500	2,861	3,000	2,470	3,000		
524.2100	FICA Taxes	3,270	3,655	4,567	3,333	4,370	3,989	4,482	2,561	2,520		
524.2200	Retirement Contribution - FRS	2,049	2,961	4,038	3,686	4,210	3,076	4,257	1,117	2,477		
524.2300	Life and Health Insurance	17,756	21,931	21,724	22,919	21,636	15,407	7,000	5,467	8,016		
524.2400	Workers' Compensation	1,081	1,081	1,135	1,135	1,244	1,244	1,244	545	1,250		
524.2500	Unemployment Compensation	0	0	0	0	0	0	0	0	0		
-	Historical Expenses	121	1,936	1,338	0	0	2,861	0	0	0		
	Total Personnel Services	68,100	86,350	88,775	80,731	89,544	82,982	76,986	46,674	52,163		
	Operating Expenses											
524.3100	Professional Services - Engineer	960	8,610	3,441	3,420	4,600	5,340	3,500	4,920	6,000		BP related
524.3110	Professional Services - Planner	0	0	1,000	0	300	300	300	0	0		
524.3440	Contractual Services - Bldg Official	0	343	1,513	2,293	700	827	500	7,558	10,000		contract services
524.4000	Travel & Per Diem	41	139	0	0	466	250	400	20	400		training
524.4100	Communication & Freight	80	591	1,078	1,078	1,000	1,056	300	279	350		Bldg Dept portion
524.4400	Rental and Leases	2,320	2,928	2,700	2,526	2,800	3,181	2,800	1,912	2,500		copier
524.4900	Other Current Charges & Obligations	140	2,213	488	1,359	2,600	2,514	1,500	150	500		misc not otherwise described
524.4920	Contingency	0	0	0	0	0	0	0	0	0		
524.5210	Operating Expenses	1,749	1,389	4,718	3,444	2,440	3,013	1,800	1,785	2,000		combined 5100 & 5200 here
-	Historical Expenses	597	1,936	756	720	500	455	500	0	0		
	Total Operating Expenses	5,887	18,149	15,694	14,840	15,406	16,936	11,600	16,624	21,750		
	Capital Outlay											
524.6400	Machinery & Equipment	0	0	0	0	0	0	0		1,200		BO computer
	Total Capital Outlay	0	0	0	0	0	0	0	0	1,200		
	Total Protective Services	73,987	104,499	104,469	95,571	104,950	99,918	88,586	63,298	75,113		This Dept s/b net w/ 322.1000 CM Krieger = 65,5000

538 - Flood Control / Storm Water Management													
ACCT NO.	ACCOUNT DESCRIPTION	BUDGET FY 12/13	FYTD 9/13	BUDGET FY 13/14	FYTD 9/14	BUDGET FY 14/15	FYTD 9/15	BUDGET FY 15/16	FYTD 8/13/16	Proposed BUDGET FY 16/17	Council Budget FY 16/17	Council Notes	Notes FY 16/17
	Operating Expenses												
538.3100	Cont Serv - Engineering	12,500	2,400	3,500	5,280	7,000	10,800	12,000	5,640	18,000			
538.3400	Administrative Fees/Costs	10,100	6,549	9,722	5,079	9,600	8,389	12,078	4,850	6,900			SW Projects
538.4900	SW Projects related costs	46,544	8,236	46,544	7,759	46,922	76,812	65,000	35,162	45,100			10% of 363.1000 to Brev Cty Nat Rss
	Total Operating Expenses	69,144	17,185	59,766	18,118	63,522	96,001	89,078	45,652	70,000			
	Capital Outlay												
538.6300	Infrastructure - Stormwater Utility	228,079	133,395	63,622	0	94,000	68,480	163,000	28,548	0			
	Total Capital Outlay	228,079	133,395	63,622	0	94,000	68,480	163,000	28,548	0			
	TOTAL FLOOD CONTROL	297,223	150,580	123,388	18,118	157,522	164,481	252,078	74,200	70,000			This Dept s/b net w/ 363.1000 CM Krieger = no change

541 - STREETS & ROADS												
ACCT NO.	ACCOUNT DESCRIPTION	BUDGET FY 12/13	FYTD 9/13	BUDGET FY 13/14	FYTD 9/14	BUDGET FY 14/15	FYTD 9/15	BUDGET FY 15/16	FYTD 8/13/16	Proposed BUDGET FY 16/17	Council Budget FY 16/17	Notes FY 16/17
Personnel Services												
541.1100	Public Works Director	40,000	40,921	42,059	35,900	42,199	41,187	43,465	39,919	45,799		
541.1200	Regular Salaries & Wages	101,765	110,739	131,702	100,524	133,555	129,648	137,562	104,515	122,720		
541.1400	Overtime	506	333	1,000	306	1,000	1,234	1,000	1,234	1,250		
541.2100	FICA Taxes	9,981	10,533	13,385	9,559	12,715	10,815	12,715	9,335	12,658		
541.2200	Retirement Contribution - FRS	7,027	7,885	11,392	9,780	12,250	8,695	12,250	4,764	14,863		
541.2300	Life and Health Insurance	48,988	53,623	47,270	43,580	57,042	64,142	59,000	33,815	25,017		
541.2400	Workers' Compensation	14,940	14,940	15,688	15,688	16,850	12,859	9,061	8,505	10,000		
541.2500	Unemployment Compensation	0	0	0	0	0	0	0	0	0		
	Total Personnel Services	223,206	238,974	262,496	215,337	275,611	268,580	275,053	202,087	232,307		
Operating Expenses												
541.4000	Travel & Per Diem	163	60	406	0	1,100	791	500	389	500		
541.4300	Electric St. Lights & Signals	11,978	9,402	13,412	9,951	12,100	10,869	11,765	12,255	11,000		
541.4600	Repair & Main -vehicles	29,423	23,532	35,783	27,280	39,459	48,585	28,000	24,464	25,000		Partially offset from FDOT 335.4900
541.4610	Repair & Main - roads	20,988	75,037	89,230	15,786	74,083	60,467	91,000	15,980	75,000		
541.4650	Repair/Main - RR Crossing	3,402	3,402	3,751	3,402	3,751	3,402	3,402	3,402	51,629		material, capping, striping
541.4900	Other Charges & Obligations	5,526	4,703	6,122	1,995	5,650	3,371	4,000	3,330	3,000		need 79K from RESERVES for Jordan RR xing per FEC
541.4920	Contingency	0	0	0	0	4,000	0	4,000	0	15,000		Use to build a surplus for equipment s/b 25000
541.5200	Operating Supplies - Fuel	23,784	20,736	19,886	15,754	15,000	15,245	15,000	7,982	10,000		
541.5210	Operating Supplies	4,444	2,967	7,872	3,225	4,992	5,944	4,291	3,128	6,000		
-	Historical Expenses	3,566	228	228	228	0	0	0	0	0		
	Total Operating Expenses	103,274	140,067	176,690	77,621	160,135	148,674	161,958	70,930	197,129		
Capital Outlay												
541.6300	Trans Impact Fee \$ - TIFT Projects	0	0	127,000	0	0	0	0	0	0		
541.6400	Machinery and Equipment	12,775	0	52,530	32,598	0	0	0	0	0		
-	Historical Capital Outlays	0	0	6,000	5,500	0	0	0	0	0		
	Total Capital Outlay	12,775	0	185,530	38,098	0	0	0	0	0		
	TOTAL STREETS & ROADS	339,255	379,041	624,716	331,057	435,746	417,254	437,011	273,017	429,436		CM Krieger = 350,000

572 - PARKS AND RECREATION												
ACCT NO.	ACCOUNT DESCRIPTION	BUDGET FY 12/13	FYTD 9/13	BUDGET FY 13/14	FYTD 9/14	BUDGET FY 14/15	FYTD 9/15	BUDGET FY 15/16	FYTD 8/13/16	Proposed BUDGET FY 16/17	Council Budget FY 16/17	Notes FY 16/17
	Operating Expenses											
572.3400	Cont Serv - Pest Control	5,778	4,742	5,778	4,742	3,100	3,150	4,065	4,742	5,000		
572.3460	Cont Serv - Pk Restroom Cleaning	2,120	2,080	2,120	2,041	2,120	2,020	2,120	1,340	2,500		restroom and fields
572.3470	Contractual Services - Sprinkler Main	2,000	1,815	2,000	1,533	2,000	1,939	2,000	1,057	1,500		w/b 2 restrooms
572.4300	Utilities - Electric	1,600	1,296	1,600	1,274	1,600	1,492	1,600	502	750		fields & general area
572.4400	Rentals and Leases	1,365	1,636	3,396	3,141	3,828	2,194	1,300	1,963	2,000		MCP and Sandhill Trailhead
572.4600	Repairs and Maintenance	5,010	5,959	4,720	3,484	6,132	6,373	4,810	6,064	7,000		port-a-let @ Golf Disc & 3 mo @ Sandhill Trailhead
572.4900	Other Current Charges & Obligations	200	976	200	119	80	49	100	36	100		mulch, playground & gen park repair
572.4930	OCC -Greenways & Trails Develop	800	528	1,000	72	300	279	1,000		1,000		misc expense i.e. flag memorial
-	Historical Expenses	480	360	480	510	600	600	0	0	0		small storm shelter
	Total Operating Expenses	19,353	19,392	21,294	16,916	19,760	18,096	16,995	15,704	19,850		
	Capital Outlay											
572.6300	Infrastructure	2,000	620	0	0	1,100	819	750	71	0		
572.6400	Machinery & Equipment	9,599	9,599	0	447	0	0		37	10,000		none planned
572.6410	Infrastructure	2,000	766	2,000	327	3,000	832	2,000	6,575	10,000		new mower
572.8300	Grant - Trailhead Restroom	0	0	11,310	0	9,000	840	0	65,135	40,000		sails and new play equipment
-	Historical Capital Outlays	3,535		3,035	0	0	0	0	0	0		73,500 Grant reimbursement pending
	Total Capital Outlay	13,599	10,985	16,345	774	13,100	2,491	2,750	71,818	60,000		
	TOTAL PARK AND RECREATION	32,952	30,377	37,639	17,690	32,860	20,587	19,745	87,522	79,850		CM Krieger = 20,000

Department: Special Event (574)		
ACCT NO.	Account Name	Description of Item and Justification
	Operating Expenses	
574.4800	Promotional Activity	Christmas Tree Lighting Event, Spring Fest. Other Events = 6,500
		CM Krieger = 100.00