



# Town of Belleair

901 Ponce de Leon Blvd.  
Belleair, FL 33756

## Meeting Agenda Finance Board

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Thursday, July 20, 2017

4:00 PM

Town Hall

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**Welcome. We are glad to have you join us. If you wish to speak, please wait to be recognized, then step to the podium and state your name and address. We also ask that you please turn-off all cell phones.**

### ROLL CALL

### CITIZENS COMMENTS

*(Discussion of items not on the agenda. Each speaker will be allowed 3 minutes to speak.)*

### APPROVAL OF MINUTES

[17-0140](#) Approval of June 15, 2017 Meeting Minutes

Attachments: [Minutes-June 15, 2017](#)

### GENERAL AGENDA

[17-0142](#) Election of Officers

[17-0169](#) Presentation by ABM regarding energy, mechanical and capital savings program.  
(Energy Performance Contracting)

[17-0168](#) Discussion of 2017-2018 Fiscal year budget

Attachments: [GFSUMM.pdf](#)

### OTHER BUSINESS

### COMMISSION ADVISOR REPORT

### ADJOURNMENT

ANY PERSON WITH A DISABILITY REQUIRING REASONABLE ACCOMMODATIONS IN ORDER TO PARTICIPATE IN THIS MEETING, SHOULD CALL (727) 588-3769 OR FAX A WRITTEN REQUEST TO (727) 588-3767.



## Legislation Details (With Text)

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**File #:** 17-0140      **Version:** 1      **Name:**

**Type:** Minutes      **Status:** Minutes Approval

**File created:** 6/20/2017      **In control:** Finance Board

**On agenda:** 7/20/2017      **Final action:**

**Title:** Approval of June 15, 2017 Meeting Minutes

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** [Minutes-June 15, 2017](#)

Date	Ver.	Action By	Action	Result
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## Meeting Minutes Finance Board

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Thursday, June 15, 2017

4:00 PM

Town Hall

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**Welcome. We are glad to have you join us. If you wish to speak, please wait to be recognized, then step to the podium and state your name and address. We also ask that you please turn-off all cell phones.**

Meeting called to order at 4:02 PM with Chairman Olson presiding.

### ROLL CALL

**Present** 6 - Chairman Tom Olson, Vice Chairman Dan Hartshorne, John Prevas, Mary Griffith, Kevin Piccarreto, and John Hail  
**Absent** 1 - Ernest Whittle

### CITIZENS COMMENTS

Eric Wahlbeck-Director of Parks and Recreation-Introduced recreation staff member Jay McArthur; attending meeting due to interested in finance and business.

### APPROVAL OF MINUTES

[17-0129](#) Approval of April 20, 2017 and May 18, 2017 Meeting Minutes

**Ms. Griffith moved to approve; seconded by Mr. Hartshorne.**

**Aye:** 6 - Chairman Olson, Vice Chairman Hartshorne, Prevas, Griffith, Piccarreto, and Hail

**Absent:** 1 - Whittle

### GENERAL AGENDA

[17-0122](#) Preliminary Budget Discussion & MMP Recommendation

Stefan Massol-Director of Support Services-Provided overview of revenue; commented on potential loss of Penny funds and effects of voter homestead exemption increase; staff looking into alternate revenue streams in preparation of potential impacts.

Mr. Wahlbeck commented on 6.49% increase in taxable value as additional revenue; expenditure items provided are very preliminary; welcomes board comments.

Discussion ensued regarding FEMA reimbursement for debris removal; infrastructure projects with money currently set aside; recreation personnel funding gap due to grant loss; researching past practice of reserve dollar transfers.

Further discussion ensued regarding process for evaluating contractual employees; potentially seeking council specialized in municipal law; town attorney expenses related to hourly fees versus retainer; Mayor Katica spoke in favor of retaining current town attorney. Further comments were made relating to conservation easement on the golf course property.

Mr. Wahlbeck discussed budget process for estimating attorney fees; staff to look into retainer cost versus hourly billing.

Mr. Hartshorne commented on base wage increase for solid waste employees; potential higher rate if recycling is brought on.

Board discussions regarding small increase in milage rate in preparation of voter referendum items; Board recommends preliminary maximum milage of 5.9257, same as prior year.

**Mr. Piccarreto moved to approve; seconded by Mr. Prevas.**

**Aye:** 6 - Chairman Olson, Vice Chairman Hartshorne, Prevas, Griffith, Piccarreto, and Hail

**Absent:** 1 - Whittle

## **OTHER BUSINESS**

No other business.

## **STAFF REPORT**

No report.

## **COMMISSION ADVISOR REPORT**

Mayor Katica commented Mayors' Council discussions related to Penny for Pinellas; suggests wage increase for all employees.

Brief discussion regarding testing phase of town recycling.

## **ADJOURNMENT**

No further business; meeting adjourned in due form at 4:56 PM.

## **APPROVED:**

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**Chairman**



## Legislation Details (With Text)

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**File #:** 17-0142      **Version:** 1      **Name:**

**Type:** Action Item      **Status:** General Agenda

**File created:** 6/27/2017      **In control:** Finance Board

**On agenda:** 7/20/2017      **Final action:**

**Title:** Election of Officers

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:**

Date	Ver.	Action By	Action	Result
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## Legislation Details (With Text)

**File #:** 17-0169      **Version:** 1      **Name:**  
**Type:** Discussion Items      **Status:** Agenda Ready  
**File created:** 7/18/2017      **In control:** Finance Board  
**On agenda:** 7/20/2017      **Final action:**  
**Title:** Presentation by ABM regarding energy, mechanical and capital savings program. (Energy Performance Contracting)  
**Sponsors:** JP Murphy  
**Indexes:**  
**Code sections:**  
**Attachments:**

Date	Ver.	Action By	Action	Result
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### Summary

**To:** Finance Board  
**From:** JP Murphy  
**Date:** 7/18/2017  
**Subject:**  
Presentation by ABM regarding energy performance contracting

#### Summary:

Representatives from ABM will be here to discuss an energy performance contracting solution that might help town with some of its ongoing capital needs through a guaranteed energy savings program. At a high level staff seeks input from the board as to their level of interest in the solution provided.

**Previous Commission Action:** The commission previously used a similar program by Green Energy Services that was successful.

**Background/Problem Discussion:** Generally speaking, energy performance contracting utilizes methods that capitally purchases energy saving measures coupled with bonded, guaranteed savings. The program then uses the savings to pay for other infrastructure improvements. The process at a very high level is as follows:

#### 1. Procurement of Investment Grade Audit (IGA)

- a. The Town identifies need to reduce energy costs in its buildings by investing in energy conservation measures (ECM's). The Town intends to enter into a guaranteed energy performance savings contract with a licensed energy performance contractor (EPC) in compliance with F.S. 489.145.
- b. The Town will develop a short analysis of the project that they intend to include into an energy performance contract. This should include but not limited to the scope of the project; age, use, and occupancy of the buildings, and current building equipment.
- c. The Town will seek out an EPC and implement ECM's that will provide the needed energy

savings to the the Town.

- d. The Town Authorizes Investment Grade Audit
- e. EPC will give a detailed analysis on each energy conservation measure they are proposing, including energy and energy related operating savings. At a minimum, an audit should include current and future energy consumption, projected savings, maintenance costs, simple payback, life cycle costs, building description, analysis methods, and calculations. Assumptions, baselines, and baseline adjustment criteria must be predetermined and agreed upon in the audit. Audit may include all commodity or unit prices.
- f. To provide consistency for review of a future guaranteed energy performance savings contract, the EPC will provide contract schedules A, B, E, and F in the IGA.
- g. A model Audit agreement can be found on the DMS website.
- h. The Town may enter into a separate agreement to pay for the audit, or the cost of the audit may be part of the final contract.

**2. The Town negotiates a Guaranteed Energy Performance Savings Contract**

**3. The Town executes the contract and financing agreement approved by Commission and begins work on ECMs.**

**4. Ongoing Measurement and Verification process begins (M and V).**

**Recommendation:** None at this time, unless there is no interest by the board in pursuing this program further.



## Legislation Details (With Text)

**File #:** 17-0168      **Version:** 1      **Name:**  
**Type:** Discussion Items      **Status:** Agenda Ready  
**File created:** 7/18/2017      **In control:** Finance Board  
**On agenda:** 7/20/2017      **Final action:**  
**Title:** Discussion of 2017-2018 Fiscal year budget  
**Sponsors:** JP Murphy  
**Indexes:**  
**Code sections:**  
**Attachments:** [GFSUMM.pdf](#)

Date	Ver.	Action By	Action	Result
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### Summary

**To:** Finance Board  
**From:** Ashley Bernal & JP Murphy  
**Date:** 7/18/2017  
**Subject:**  
Discussion of FY 2017-2018 General Fund Budget

### Summary:

Attached you will find a General Fund Budget that is currently at a net surplus of \$9,680. As previously discussed, this budget is taking the position of wait and hold, as we await the results of the November elections. Though currently at a surplus position, the current budget does not include increases for the staff or additional budget priorities of the Commission at the moment. The current budget maintains the existing staffing and level of service. In addition to the revenue challenges provided this year's estimated revenue, I set out to fix a structural problem with the budget which further reduced "revenue" inflows. In short, previous year's budget considered the repayment of interfund loans as revenue when the borrowing fund returned to the general fund. Which is to say that the general fund was being balanced on one-time, nonrecurring dollars for recurring expenses. The repayment was designed to diminish the amount each year, so that when the repayment was completed the General Fund was able to make the appropriate changes to address the reductions in revenue. The problem as I saw it, was that this was spending of dollars that would have otherwise been recorded to reserve and that the dollars could run out in a future year where there might be other revenue challenges such as loss of the Penny or Ad Valorem reductions. I will be happy to discuss the mechanics of this at the meeting. .

### Several revenue and expenditure impacts that occurred since the last budget discussion include:

- Staff received final revenue numbers from the state totalling an increase of \$17,088
- Health increase has been adjusted to the final 7% instead of the original 10% estimated
- Updated Capital Equipment Replacement Fund



- The Fire Service fee structure has estimated an impact of \$587,000, a \$28,000 increase from the prior year
- Police salaries true up resulted in a considerable increase.

**There are still a number of items that could affect this number, including:**

- General Liability renewal estimates
- Salary adjustments made for raises
- Operational Audits

Below you will find a revenue and expense synopsis as well as a department by department discussion of changes to date.

### **Revenues:**

At this time, the net change in revenue increased by \$142,000. The certified taxable property values have risen by 6.35%. This equates to an increase of \$256,000 from prior year's revenue. The Communication Services Tax revenue has increased by \$11,850 from last year to total \$178,300.

Staff is expecting greater investment returns this year as it looks to invest idle reserves. The investment strategy will come before the board in either August or September.

Revenue from inter-fund transfers has decreased overall. The transfer from Fund 301 has decreased due to a reduction in planned equipment replacement. Revenue from Fund 115 (Golf Fund)(\$43,000) is removed with the sale of the golf course. Staff has decided to fix the structural imbalance within the General Fund by eliminating the interfund transfer from Fund 305 and 401.

As part of the construction from the new golf course and Belleview Place, building permit revenues have increased by \$70,000 from last year for a total of \$375,000. This increase of course will likely be reduced in subsequent years, but should be offset by new Ad Valorem values.

Staff is currently reviewing the administrative fees to make sure it appropriately allocate costs. It is unclear if there will be any changes from last year.

### **Expenditures:**

With the FY2017-18 budget, the staff has taken a conservative approach to most expenditures. The Town is looking to normalize any outstanding line items that have been increased by one-time expenditures, while also developing a list of these items for FY2017-18. The staff is developing options for funding some of these one-time expenditures including, increasing CERF contributions, utilizing donations or appropriating some of the golf proceeds. Staff will provide a line, by line discussion at the meeting.

**Administration** - The budget for Administration has decreased (\$12,200) this year. There was a miscalculation for the executive salaries, but this has been corrected and added an additional \$3,000. The only other increase in expenditures for this department is related to the cost of elections.

**Building** - Increased costs are related to contracted inspection costs. There is a \$7,400 increase in contracted inspections due to the increased inspection load with the construction of the Pelican

Course and Bellevue Place.

**Support Services** - A large portion of the increase in this department is related to personnel with the absorption of building maintenance from Public Works. Aside from these lines, the only major increases come from mandatory costs such as the increase in Fire Services (\$27,950), Insurance (\$17,308), and Computer Licensing (\$4,500)

**Police** - The major increase in Police is personnel costs. The department is now fully staffed. The Sworn officers are guaranteed COLA of at least 1.5% and a possible Merit of 3%. Previous budgets did not account for shift differential as well. Other cost changes mainly surround health and police pension increases. The police department is requesting several new pieces of equipment which staff views as one-time expenses and will bring a funding plan forward.

**Public Works** - Just as Support Services increased with the addition of building maintenance, Public Works also decreased with the loss. However, this decrease was offset by the inclusion of Parks and Streets from Recreation. The rationale is to have the expense for parks and streets be combined for reporting and management reasons.

**Recreation** - Recreation lost the expenditure of the Parks department, so it lost a large portion of expenditures and payroll (\$243,650) from FY2016-17. There have also been decreases to certain line items with the goal of normalizing the cost, reducing lines to reflect previous one-time purchases

<b>Revenues</b>	\$ 5,776,350.00	\$ 5,926,202.62	\$ 149,852.62
<b>Expenditures</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>Change Between FY</b>
Administration	\$ 561,900.00	\$ 549,950.00	\$ (11,950.00)
Building	\$ 142,250.00	\$ 150,260.00	\$ 8,010.00
Support Services	\$ 1,860,350.00	\$ 2,027,682.84	\$ 167,332.84
Police	\$ 1,383,000.00	\$ 1,520,780.00	\$ 137,780.00
Public Works	\$ 680,402.00	\$ 863,000.00	\$ 182,598.00
Parks & Rec	\$ 1,197,450.00	\$ 804,850.00	\$ (392,600.00)
<b>Total</b>	<b>\$ 5,825,352.00</b>	<b>\$ 5,916,522.84</b>	<b>\$ 91,170.84</b>
	<b>Net</b>	<b>\$ 9,679.78</b>	

## Summary Page

	<b>FY 2016-17</b>	<b>FY 2017-18</b>	
	<b>Budget</b>	<b>Budget</b>	
<b>Revenues</b>	\$5,776,350	\$5,926,203	\$149,853
<b>Expenditures</b>	<b>FY 2016-17</b>	<b>FY 2017-18</b>	<b>Change Between FY</b>
Administration	\$562,150	\$549,950	-\$12,200
Building	\$142,250	\$150,260	\$8,010
Support Services	\$1,860,350	\$2,027,683	\$167,333
Police	\$1,383,000	\$1,520,780	\$137,780
Public Works	\$680,402	\$863,000	\$182,598
Parks & Rec	\$1,197,450	\$804,850	-\$392,600
<b>Total</b>	<b>\$5,825,602</b>	<b>\$5,916,523</b>	<b>\$90,921</b>
	<b>Net</b>	<b>\$9,680</b>	

General Fund  
Revenues 2017-2018

Account #	Account Description	2012-13 ACTUAL	2013-14 ACTUAL	2014-15 ACTUAL	2015-16 ACTUAL	2015-16 BUDGET	2016-17 BUDGET	CHANGE	2017-18 BUDGET
300320	Tennis Annual Permits	2,613	2,460	2,198	2,369	2,500	2,500	-	2,500
311100	Ad Valorem	2,779,389	2,839,083	2,898,636	3,025,852	2,983,000	3,154,000	256,264.62	3,410,265
313100	Electric Franchise	339,314	368,811	367,005	348,537	340,100	367,000	-	367,000
313400	Gas Franchise	20,219	26,394	21,058	21,174	22,000	22,000	-	22,000
315000	Communications Services Tax	201,448	187,353	182,915	173,413	179,500	166,450	11,850.00	178,300
321100	Occupational License	30,743	25,643	23,815	24,364	25,000	25,000	-	25,000
335100	Alcohol Beverage License	318	916	916	916	400	400	(250.00)	150
335120	Revenue Sharing - State	88,164	91,596	96,097	97,630	97,000	100,950	1,969.00	102,919
335180	Sales Tax	214,026	225,502	237,384	244,096	243,700	251,450	3,269.00	254,719
335410	Gasoline Rebate	3,897	3,917	3,947	2,051	3,500	3,000	-	3,000
337200	Grant	-	-	765	480	32,600	32,600	(32,600.00)	-
341200	Zoning & Variance Fees	900	20,513	600	3,100	800	800	-	800
341802	Building Permits	178,878	338,647	325,425	382,371	287,000	305,000	70,000.00	375,000
342103	Special Duty Police	2,860	2,713	4,611	4,685	2,000	2,000	-	2,000
343900	Lot Mowing	5,445	10,095	5,017	-	-	-	3,000.00	3,000
347210	Recreation (Prog. Activity)	245,372	270,563	268,709	242,621	263,000	282,750	-	282,750
347211	Recreation Permits	28,890	26,975	24,844	21,370	30,000	24,000	-	24,000
347213	Rec-Vending Machine Sales	3,399	3,632	4,043	3,553	6,000	10,000	-	10,000
347214	Concession Stand Sales	5,815	7,755	11,056	8,182	1,700	3,500	-	3,500
347217	Merchandise	-	-	125	25	-	-	-	-
347530	Special Events-Private Parties	6,403	6,540	6,069	5,654	6,000	6,000	-	6,000
347540	Special Events-Athletic Prog.	26,330	23,787	23,562	19,705	28,000	25,000	(2,000.00)	23,000
351100	Court Fines (Police Fines)	3,019	2,272	3,006	2,027	6,000	6,000	(2,000.00)	4,000
351300	Police Academy	254	170	223	174	300	300	-	300
351400	Restitution	1,631	1,094	2,042	535	1,500	1,500	-	1,500
351402	Otc Fines And Tickets	330	180	270	920	250	250	-	250
354000	Ordinance Violations	-	72,618	151,418	4,972	-	2,000	-	2,000
361000	Interest	9,504	8,115	17,971	747	9,000	9,000	16,000.00	25,000
362000	Rental Income	4,800	4,800	4,800	4,600	4,800	4,800	-	4,800
364001	Sale of Fixed Asset	-	-	239,585	-	-	-	-	-
364100	Insurance Proceeds	3,780	1,264	1,000	-	-	-	-	-
365900	Sale Of Surplus Metal	-	830	168	-	12,100	-	-	-
365901	Sale Of Auctioned Assets	2,707	17,785	1,353	3,961	-	29,500	(27,500.00)	2,000
366902	Donation-Community Proj.	-	-	-	-	-	-	-	-
366903	Donation-Recreation Proj.	15,364	22,060	15,060	26,549	-	-	-	-
366904	BCF Contribution Hunter Park	-	-	2,000	1,700	1,700	1,700	-	1,700
366905	Contribution - Pol. Equip.	490	250	200	5,412	-	-	-	-
366909	Donation - Vanity Plate	5	100	25	15	-	-	-	-
366911	Special Events	194,061	172,900	160,555	140,029	143,000	150,000	(7,000.00)	143,000
366913	Donations	-	-	1,700	-	-	-	-	-
369000	Miscellaneous	604,183	35,548	21,358	16,478	44,800	20,000	8,900.00	28,900
370201	Reserves	-	-	-	-	40,000	40,000	-	40,000
381000	Reserves (Prior Years)	-	-	-	-	-	-	-	-
381200	Transfer From 301 (CERF)	32,200	32,200	-	65,050	61,800	43,100	(35,900.00)	7,200
381210	Transfer From 110 (Local Gas Tax)	4,500	4,500	-	-	-	-	63,850.00	63,850
381302	Transfer From 305 (Capital Projects)	200,000	200,000	175,000	150,000	150,000	135,000	(135,000.00)	-
381401	Transfer From 401 (Wastewater tax)	40,000	-	-	14,700	54,700	-	-	-
381406	Transfer From 113 (Tree Fund)	-	-	4,500	-	-	-	-	-
381407	Transfer From 115 (Golf Fund)	-	-	111,000	43,000	43,000	43,000	(43,000.00)	-
383000	Administrative Fees	476,800	476,800	469,750	469,750	485,750	505,800	-	505,800
389300	State Crime Prevention Grant	-	1,000	-	1,000	1,000	-	-	-
390900	Previous Year's Revenue	-	-	-	-	-	-	-	-
399999	Prior Year PO Fund Rev.	265	-	-	-	-	-	-	-
<b>TOTAL REVENUE</b>		<b>5,778,316</b>	<b>5,537,380</b>	<b>5,891,781</b>	<b>5,583,767</b>	<b>5,613,500</b>	<b>5,776,350</b>	<b>149,853</b>	<b>5,926,203</b>

**Expenditures 2017-2018**

		2014-15	2015-16	2015-16	2016-17	2017-18	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
<b>513100 ADMINISTRATION</b>							
<b>Account # PERSONNEL</b>							
51100 Salaries: Executive		1,086	9,314	6,600	6,600	3,000	9,600
51200 Salaries		148,532	273,410	283,000	339,200	(15,950)	323,250
51210 Unused Medical			807	-	-	-	-
51201 PT Salaries		-	-	-	-	-	-
51500 Sick Leave		3,375	10,688	12,600	15,050	(4,800)	10,250
52100 FICA		10,905	21,876	21,300	25,950	(450)	25,500
52200 Retirement- 401K General		13,672	21,522	25,000	30,550	(1,450)	29,100
52300 Life/Hospital Insurance		21,910	43,386	42,100	52,900	2,700	55,600
52301 Medical Benefit		2,066	4,178	4,800	6,000	-	6,000
<b>TOTAL PERSONNEL</b>		<b>201,545</b>	<b>385180.96</b>	<b>395400</b>	<b>476250</b>	<b>-16950</b>	<b>459,300</b>
						-	
<b>OPERATING</b>						-	
54000 Travel & Per Diem		22,415	18,659	19,800	19,800	-	19800
54100 Telephone		2,808	3,564	3,600	4,400	-	4400
54200 Postage		-	1,828	1,500	1,600	-	1600
54620 Maint. Vehicle		794	-	-	1,000	-	1000
54670 Maint. Equipment		-	-	500	-	-	0
54700 Ordinance Codes		2,775	1,184	3,000	3,000	-	3000
54930 Advertising		500	3,188	3,500	3,500	-	3500
54940 Filing Fees		318	489	1,500	1,500	(250)	1250
55100 Office Supplies		199	2,281	3,000	3,100	-	3100
55101 Board Expenses		812	3,892	5,000	5,000	-	5000
55210 Operating Supplies		1,980	3,720	2,500	2,500	-	2500
55222 Records Management Fees		787	2,498	3,000	3,000	-	3000
55240 Uniforms		89	139	300	650	-	650
55260 Protective Clothing		-	-		250	-	250
55290 Elections		-	1,996	5,000	-	5,000	5000
55410 Memberships		7,584	10,995	10,800	10,800	-	10800
55420 Training & Aids		21,707	25,091	19,500	19,500	-	19500
56405 Computer System		4,325	-	-	-	-	
57900 Archives		38	137	400	400	-	400
<b>TOTAL OPERATING</b>		<b>67,130</b>	<b>79659.95</b>	<b>82900</b>	<b>80000</b>	<b>4750</b>	<b>84750</b>
						-	
<b>CAPITAL EXPENSES</b>						-	
56402 Cars		-	27,614	-	-	-	0
57001 Vehicle Debt Service		-	2,938	5,800	5,900	-	5900
58102 Equipment Replacement		6,000	-	-	-	-	0
<b>TOTAL CAPITAL</b>		<b>6,000</b>	<b>30551.71</b>	<b>5800</b>	<b>5900</b>	<b>0</b>	<b>5900</b>
						-	
<b>ADMINISTRATION TOTAL</b>		<b>274,675</b>	<b>495392.62</b>	<b>484100</b>	<b>562150</b>	<b>(12,200)</b>	<b>549,950</b>

**Expenditures 2017-2018**

		<b>2014-15</b>	<b>2015-16</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>	
		<b><u>ACTUAL</u></b>	<b><u>ACTUAL</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>	<b><u>BUDGET</u></b>	
<b>515000 BUILDING</b>							
<b>Account #</b>	<b>PERSONNEL</b>						
51200	Salaries	41,145	40,469	42,150	42,150	50	42,200
51400	Overtime	-	59	-	-	-	-
51500	Sick Leave	1,735	1,281	2,050	1,750	-	1,750
52100	FICA	3,187	3,109	3,250	3,250	-	3,250
52200	Retirement-401K General	3,859	3,763	3,800	3,800	-	3,800
52300	Life/Hospital Insurance	7,476	8,023	8,050	8,350	400	8,750
52301	Medical Benefit	1,204	1,182	1,200	1,200	-	1,200
	<b>TOTAL PERSONNEL</b>	<b>58,606</b>	<b>57,886</b>	<b>60,500</b>	<b>60,500</b>	<b>450</b>	<b>60,950</b>
<b>OPERATING</b>							
53160	Contract Labor	80,824	70,700	100,000	80,000	7,360	87,360
54000	Travel & Per Diem	-	-	-	-	-	-
54100	Telephone	10	9	250	250	-	250
54670	Maintenance-Equipment	208	200	500	500	-	500
55100	Office Supplies	360	276	300	300	200	500
55210	Operating Supplies	4,886	197	500	500	-	500
55240	Uniforms	265	-	200	200	-	200
55410	Memberships	-	-	-	-	-	-
55420	Training & Aids	-	-	-	-	-	-
56405	Computer System	1,103	298	1,200	-	-	-
	<b>TOTAL OPERATING</b>	<b>87,656</b>	<b>71,680</b>	<b>102,950</b>	<b>81,750</b>	<b>7,560</b>	<b>89,310</b>
<b>CAPITAL</b>							
58102	Equipment Replacement	-	4,706	-	-	-	-
	<b>TOTAL CAPITAL</b>	<b>-</b>	<b>4,706</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>BUILDING TOTAL</b>		<b>146,262</b>	<b>134,273</b>	<b>163,450</b>	<b>142,250</b>	<b>8,010</b>	<b>150,260</b>

## Expenditures 2017-2018

		2014-15	2015-16	2016-17		2017-18
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>CHANGES</u>	<u>BUDGET</u>
<b>519000 SUPPORT SERVICES</b>						
<b>Account # PERSONNEL</b>						
51200 Salaries		355,190	306,410	342,800	96,250	439,050
51201 PT Salaries		-	-	-	-	-
51210 Unused Medical		486	875	795	(795)	
51400 Overtime		270	111	1,000	500	1,500
51500 Sick Leave		11,279	9,895	7,350	1,000	8,350
52100 FICA		28,041	24,139	26,250	7,350	33,600
52200 Retirement-401K General		33,175	28,556	30,850	8,650	39,500
52300 Life/Hospital Insurance		63,554	58,105	62,950	15,700	78,650
52301 Medical Benefit		6,748	5,662	5,805	4,995	10,800
52400 Worker's Comp.		-	-	-	-	
52500 Unemployment Comp.		-	-	-	-	
53100 Physical Exams		-	5,063	500	-	500
<b>TOTAL PERSONNEL</b>		<b>498,743</b>	<b>438,815</b>	<b>478,300</b>	<b>133,650</b>	<b>611,950</b>
<b>OPERATING</b>						
53110 Town Attorney		191,595	73,623	75,750	-	75750
53151 Professional Services		16,390	771	-	-	0
53152 Fire Services		490,286	487,540	559,000	27,950	586,950
53153 Copies		458	38	-	-	0
53155 Community Develop. Services		-	-	10,000	30,000	40000
53200 Accounting & Audit		41,488	38,828	32,000	3,000	35000
54000 Travel & Per Diem		218	-	-	-	0
54100 Telephone		12,966	12,737	12,100	1,400	13500
54200 Postage		3,714	6,885	3,500	-	3500
54212 Insurance-OPEB		2,958	20,475	-	-	0
54300 Electricity		22,175	19,425	20,500	-	20500
54301 Water		-	-	6,400	-	6400
54302 Sanitation		-	-	6,900	-	6900
54303 Sewer		-	-	1,000	-	1000
54310 Energy		-	-	-	-	
54401 Equipment Leasing		914	3,295	18,100	-	18100
54510 Insurance-General Liability		215,758	218,215	226,150	17,308	243,457.50
54620 Maintenance-Vehicle		920	2,541	2,000	-	2000
54630 Maintenance-Building		271	-	-	41,000	41000
54640 Maintenance-A/C		-	-	-	-	
54670 Maintenance-Equipment		11,271	11,127	-	-	0
54901 Claims/Settlements		721	-	-	-	0
54905 AHLF Property		22,668	24,612	26,700	(525)	26175
54930 Advertising		1,836	1,577	2,000	-	2000
54950 Employee Relations		10,746	8,487	8,500	-	8500
55100 Office Supplies		3,402	3,070	4,500	-	4500
55210 Operating Supplies		25,796	9,085	16,100	-	16100
55215 Planning & Zoning		31,366	54,068	30,100	(20,100)	10000
55220 Gasoline & Oil		48,756	33,579	46,500	(5,300)	43200
55221 Tools		38	648	250	400	650
55235 Refund Exp		9,475	-	-	-	0
55240 Uniforms		522	-	700	500	1200
55250 Cleaning Supplies		-	12	-	4,500	4500
55260 Protective Clothing		-	-	-	450	450
55410 Memberships		263	-	-	-	0
55420 Training & Aids		45	-	-	-	0
56405 Computer System		132,716	154,334	165,000	4,000	169000
56568 Renovations		-	-	-	-	0
57100 Library		14,300	14,340	15,000	-	15000
<b>TOTAL OPERATING</b>		<b>1,314,034</b>	<b>1,199,311</b>	<b>1,288,750</b>	<b>104,583</b>	<b>1,395,333</b>
<b>CAPITAL</b>						

## Expenditures 2017-2018

	2014-15	2015-16	2016-17		2017-18
519000 SUPPORT SERVICES	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>CHANGES</u>	<u>BUDGET</u>
56402 Cars	-	500	-		
57001 Vehicle Debt Service	-	4,177	-	-	8000
58101 Capital Purchase	-	64,804	18,900	(18,900)	0
58102 Equipment Replacement	17,500	11,900	14,400	(2,000)	12400
<b>TOTAL CAPITAL</b>	<b>17,500</b>	<b>81,381</b>	<b>33,300</b>	<b>(20,900)</b>	<b>20,400</b>
<b>TRANSFERS</b>					
Interfund Transfers	7,285	4,000	60,000	(60,000)	
<b>TOTAL TRANSFER</b>	<b>7,285</b>	<b>4,000</b>	<b>60,000</b>	<b>(60,000)</b>	<b>-</b>
<b>SUPPORT SERVICES TOTAL</b>	<b>1,837,562</b>	<b>1,723,507</b>	<b>1,860,350</b>	<b>157,333</b>	<b>\$ 2,027,682.84</b>



Expenditures 2017-2018

		2012-13	2014-15	2015-16	2015-16	2016-17	2017-18	
		ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	Change	BUDGET
<b>521000 POLICE</b>								
<b>Account #</b>	<b>PERSONNEL</b>							
51000	Incentive Pay	15,718	11,729	12,446	15,000	15,000	(2,000)	13000
51200	Salaries	783,276	776,768	762,777	758,850	789,900	148,330	938230
51201	PT Salaries	120,553	134,711	152,341	132,600	75,200	(20,000)	55200
51210	Unused Medical	1,661	1,309	1,304	-	-	-	0
51400	Overtime	9,552	11,960	8,735	13,000	13,000	-	13000
51500	Sick Leave	3,416	10,825	10,897	18,500	14,300	-	14300
52100	FICA	71,392	72,241	72,409	68,200	66,200	10,800	77000
52200	Retirement-401K General	11,966	4,816	5,916	5,850	5,850	300	6150
52220	Retirement-Police Officer	101,821	213,361	147,375	152,000	176,150	5,600	181750
52300	Life/Hospital Insurance	84,381	77,410	74,118	84,950	91,450	(550)	90900
52301	Medical Benefit	13,409	13,656	14,103	14,400	15,100	2,900	18000
53100	Physical Exams	395	1,546	559	1,000	1,000	-	1000
<b>TOTAL PERSONNEL</b>		<b>1,217,540</b>	<b>1,330,332</b>	<b>1,262,981</b>	<b>1,264,350</b>	<b>1,263,150</b>	<b>145,380</b>	<b>1,408,530</b>
<b>OPERATING</b>								
52900	Code Enforcement	3,059	2,598	3,553	5,500	5,000	(1,000)	4000
53151	Professional Services	24,141	25,609	22,296	26,100	26,100	-	26100
54000	Travel & Per Diem	707	-	-	-	-	-	
54100	Telephone	7,995	5,966	6,859	9,000	7,000	-	7000
54200	Postage	406	292	704	1,000	800	-	800
54401	Equipment Leasing	5,285	5,087	5,176	6,250	6,250	-	6250
54510	Insurance General Liability		0	-43.8	0	0	0	0
54604	Lot Mowing		0	150	0	0	0	0
54620	Maintenance-Vehicles	15,468	15,391	16,578	5,000	5,000	0	5000
54650	Maintenance-Radios	3,730	4,247	11,144	4,300	4,600	400	5000
54670	Maintenance-Equipment	6,074	6,145	2,497	5,000	5,000	-	5000
55100	Office Supplies	1,967	597	1,174	2,000	2,000	-	2000
55209	Crime Prevention	-	239	1,392	750	1,000	1,000	2000
55210	Operating Supplies	3,243	10,908	18,240	11,000	11,000	-	11000
55221	Tools	216	-	11	400	400	-	400
55223	Traffic Control Equipment	164	-	5,760	4,500	-	-	0
55240	Uniforms	7,951	7,614	5,313	6,000	6,000	-	6000
55260	Protective Clothing	1,200	2,891	100	2,000	3,000	-	3000
55410	Memberships	238	-	15	-	-	-	0
55420	Training & Aids	3,852	-	-	-	-	-	0
<b>TOTAL OPERATING</b>		<b>85,696</b>	<b>87,583</b>	<b>100,919</b>	<b>88,800</b>	<b>83,150</b>	<b>400</b>	<b>83,550</b>
<b>CAPITAL</b>								
56402	Cars	-	34,230	133,353	-	-	-	0
57001	Vehicle Debt Service	-	-	11,471	23,800	23,800	-	23800
58101	Capital Purchase	-	23,500	9,092			-	0
58102	Equipment Replacement	25,000	-	22,000	22,000	12,900	(8,000)	4900
<b>TOTAL CAPITAL</b>		<b>25,000</b>	<b>57,730</b>	<b>175,915</b>	<b>45,800</b>	<b>36,700</b>	<b>(8,000)</b>	<b>28,700</b>
<b>POLICE TOTAL</b>		<b>1,328,236</b>	<b>1,475,644</b>	<b>1,539,815</b>	<b>1,398,950</b>	<b>1,383,000</b>	<b>137,780</b>	<b>1,520,780</b>

## Expenditures 2017-2018

		2012-13	2014-15	2015-16	2015-16	2016-17	2017-18	
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>BUDGET</u>	
<b>572100 PUBLIC WORKS</b>								
<b>Account #</b>	<b>PERSONNEL</b>							
51200	Salaries	268,977	228,585	222,124	256,950	205,550	146,650	352,200
51201	PT Salaries	13,410	-	-	-	-	-	-
51210	Unused Medical	1,108	969	893	-	-	-	-
51400	Overtime	-	15	210	1,300	1,000	(150)	850
51500	Sick Leave	1,119	3,596	3,552	4,350	1,850	(1,850)	-
52100	FICA	21,663	16,650	16,124	19,700	15,750	11,200	26,950
52200	Retirement-401K General	20,330	20,985	20,400	20,600	18,500	13,200	31,700
52300	Life/Hospital Insurance	43,179	46,854	49,244	48,300	50,150	33,650	83,800
52301	Medical Benefit	6,534	4,838	3,842	7,200	7,200	3,000	10,200
52500	Unemploy. Comp.					7,150	(7,150)	-
53100	Physical Exams	745	230	100	450	400	100	500
<b>TOTAL PERSONNEL</b>		<b>377065</b>	<b>322722.28</b>	<b>316488.44</b>	<b>358850</b>	<b>307550</b>	<b>198650</b>	<b>506,200</b>
<b>OPERATING</b>								
53151	Professional Services	-	12,537	14,515	16,000	20,500	(4,000)	16,500
53153	Copies		0	136.76	0	0	0	-
53160	Contrac. Labor		61787	58088	61800	61800	-	61,800
53410	Street Sweeping	20,400	17,273	14,805	19,500	19,500	-	19,500
54000	Travel & Per Diem	1,288	-	-	-	-	-	-
54100	Telephone	3,099	3,682	3,775	2,952	3,102	(1,052)	2,050
54310	Energy	5,382	8,768	9,479	8,800	40,250	-	40,250
54312	Energy-Street Light	24,674	32,046	27,555	30,000	-	-	-
54321	Patching Materials	33,849	-	-	-	-	-	-
54601	Maint.-Hunter Park		2,192	7,944	5,600	5,600	-	5,600
54618	Tennis Courts-Maint.		1,243	12,467	12,000	2,000	-	2,000
54619	Fields/Courts		17,501	16,770	13,500	15,000	-	15,000
54620	Maintenance-Vehicle	3,267	10,334	1,991	3,000	2,000	-	2,000
54630	Maintenance-Building	44,637						
54640	Maintenance-A/C	22,451						
54670	Maintenance-Equipment	1,729	4,856	10,077	7,000	7,000	(2,000)	5,000
54680	Maint.-Grounds		16,815	15,666	16,500	20,000	-	20,000
54682	Tree Trimming		20,023	38,007	31,000	35,000	-	35,000
54686	Holiday Lighting		7,768	8,822	7,000	10,000	(2,000)	8,000
54910	Plantings		5,691	4,371	4,700	4,700	-	4,700
55100	Office Supplies	502	707	253	500	300	500	800
55210	Operating Supplies	2,009	8,279	8,404	7,000	6,500	(1,000)	5,500
55217	Traffic Control Energy	414	-	-	-	-	-	-
55221	Tools	972	836	469	1,000	800	(100)	700
55223	Traffic Control Equipment	-	1,933	3,687			-	-
55230	Chemicals		8,806	7,404	9,500	9,500	-	9,500
55240	Uniforms	1,632	1,785	1,821	2,300	2,400	(500)	1,900
55250	Cleaning Supplies	-						
55260	Protective Clothing	2,521	1,795	1,999	3,050	2,150	(450)	1,700
55300	Road Materials & Supplies	-	29,722	26,809	30,000	30,000	-	30,000
55410	Memberships	672	-	-	-	-	-	-
55420	Training & Aids	1,377	-	-	-	-	-	-
56405	Computer System		542	463	500	500	-	500
<b>TOTAL OPERATING</b>		<b>170,875</b>	<b>276,378</b>	<b>295,314</b>	<b>292,702</b>	<b>298,102</b>	<b>(10,602)</b>	<b>288,000</b>
<b>CAPITAL</b>								
56402	Cars	73,326	-	87,728	-	-	-	-

## Expenditures 2017-2018

	2012-13	2014-15	2015-16	2015-16	2016-17		2017-18
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>		<u>BUDGET</u>
<b>572100 PUBLIC WORKS</b>							
56568 Renovations	-	40,733	283,264	-	-	-	-
57001 Vehicle Debt Service	-	-	9,335	25,000	18,500	7,650	26,150
58101 Capital Purchase	-	-	24,239	15,300	-	-	-
58102 Equipment Replacement	17,800	97,100	50,144	61,300	56,250	(13,600)	42,650
<b>TOTAL CAPITAL</b>	<b>91,126</b>	<b>137,833</b>	<b>454,709</b>	<b>101,600</b>	<b>74,750</b>	<b>(5,950)</b>	<b>68,800</b>
<b>PUBLIC WORKS TOTAL</b>	<b>639,066</b>	<b>736,933</b>	<b>1,066,511</b>	<b>753,152</b>	<b>680,402</b>	<b>182,098</b>	<b>863,000</b>

Expenditures 2017-2018

		2012-13	2014-15	2015-16	2015-16	2016-17		2017-18
		<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Changes</u>	<u>BUDGET</u>
<b>572200 PARKS &amp; RECREATION</b>								
<b>Account # PERSONNEL</b>								
51200 Salaries		354,177	351,059	378,819	363,000	412,700	(183,550)	229,150
51201 PT Salaries		87,431	126,092	116,786	112,000	91,000	5,750	96,750
51205 Longevity		-	-	-		-	-	-
51210 Unused Medical		1,667	1,415	1,158		-	-	-
51400 Overtime		1,027	28	526	1,200	1,200	(350)	850
51500 Sick Leave		2,489	12,474	13,570	15,650	15,050	(3,000)	12,050
52100 FICA		34,077	36,885	38,617	35,800	38,550	(13,600)	24,950
52200 Retirement-401K General		31,404	32,849	35,455	32,700	37,150	(16,550)	20,600
52300 Life/Hospital Insurance		90,872	97,729	86,566	87,600	99,350	(28,050)	71,300
52301 Medical Benefit		7,894	6,372	7,188	9,600	10,800	(4,200)	6,600
52400 Workmen's Comp.		-	250	(250)			-	-
53100 Physical Exams		179	1,282	873	750	750	(100)	650
<b>TOTAL PERSONNEL</b>		<b>611,217</b>	<b>666,436</b>	<b>679,308</b>	<b>658,300</b>	<b>706,550</b>	<b>(243,650)</b>	<b>462,900</b>
<b>OPERATING</b>								
53151 Professional Services		64,867	62,883	60,557	70,000	65,000	(5,000)	60,000
53153 Copies		4,458	4,788	2,989	5,000	5,000	-	5,000
53154 Food Service		750	3,368	2,742	800	3,000	-	3,000
53160 Contract Labor								
54000 Travel & Per Diem		2,819	179	-	-	-	-	-
54100 Telephone		6,162	5,085	4,981	5,600	5,600	(1,000)	4,600
54300 Electricity		33,605	37,706	34,134	37,000	37,000	-	37,000
54601 Maintenance-Hunter Park		-	2,192	7,944	5,600	5,600	(5,600)	-
54618 Maintenance-Tennis Courts		1,114	1,243	12,467	12,000	2,000	(2,000)	-
54619 Fields/Courts		11,000	17,501	16,770	13,500	15,000	(15,000)	-
54670 Maintenance-Equipment		3,634	5,484	11,571	7,000	7,000	(5,000)	2,000
54680 Maintenance-Grounds		43,340	16,815	15,666	16,500	20,000	(20,000)	-
54682 Tree Trimming		60,469	20,023	38,007	31,000	35,000	(35,000)	-
54685 Tree Replacement		4,000	5,978	2,231	-	-	-	-
54686 Holiday Lighting								
54910 Plantings								
55100 Office Supplies		1,110	1,798	1,612	1,800	1,800	(500)	1,300
55210 Operating Supplies		12,985	13,699	14,359	10,000	10,000	(3,500)	6,500
55218 Beautification		9,393	8,717	-	-	-	-	-
55221 Tools		441	279	529	500	500	(300)	200
55230 Chemicals		9,388	8,806	7,404	9,500	9,500	(9,500)	-
55231 Summer Camp		17,064	17,405	16,032	19,000	19,000	-	19,000
55232 Teen Camp		3,897	4,264	5,207	4,450	6,650	-	6,650
55233 Sports Leagues		24,657	23,421	22,951	25,000	27,000	-	27,000
55234 Special Events		156,484	127,760	136,545	120,000	127,000	-	127,000
55235 Refund Expenditures		5,430	6,013	4,659	-	-	-	-
55237 Day Camps		3,000	2,300	2,808	2,500	3,200	-	3,200
55238 Funky Friday		9,376	5,297	4,682	5,000	5,000	-	5,000
55239 Specialty Camps		-	3,183	2,463	5,200	5,200	-	5,200
55240 Uniforms		1,757	1,951	1,995	2,500	2,500	(800)	1,700
55260 Protect. Cloth.		-	892	503	1,250	1,250	(1,000)	250
55410 Memberships		2,164	20	-		-	-	-
55420 Training & Aids		4,443	16	-	-	-	-	-
56405 Computer System		4,565	5,957	5,142	5,500	5,500	(500)	5,000
57201 Rec-Vending		2,130	3,371	993	3,000	3,000	-	3,000
<b>TOTAL OPERATING</b>		<b>504,502</b>	<b>418,392</b>	<b>437,943</b>	<b>419,200</b>	<b>427,300</b>	<b>(104,700)</b>	<b>322,600</b>
<b>CAPITAL</b>								
56402 Cars		-	-	35,948	-	-	-	-
56686 Mowing Stock		2,900	-	-	-	-	7,200	7,200
57001 Vehicle Debt Service		-	-	4,001	7,400	11,900	(11,900)	

## Expenditures 2017-2018

	2012-13	2014-15	2015-16	2015-16	2016-17		2017-18
	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>ACTUAL</u>	<u>BUDGET</u>	<u>BUDGET</u>	<u>Changes</u>	<u>BUDGET</u>
572200 PARKS & RECREATION							
58101 Capital Purchase	6,711	12,968	29,435	10,000	6,500	(6,500)	-
58102 Equipment Replacement	17,800	38,050	28,650	28,650	45,200	(33,050)	12,150
<b>TOTAL CAPITAL</b>	<b>27,411</b>	<b>51,018</b>	<b>98,034</b>	<b>46,050</b>	<b>63,600</b>	<b>(44,250)</b>	<b>19,350</b>
<b>P&amp;R Total</b>	<b>1,143,130</b>	<b>1,135,846</b>	<b>1,215,285</b>	<b>1,123,550</b>	<b>1,197,450</b>	<b>(392,600)</b>	<b>804,850</b>