Town of
LAUDERDALE-BY-THE-SEA
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Date: November 30, 2010
To: Town Commission
Via: Connie Hoffmann, Town Manager
From: Doug Haag, Acting Finance Director
Edner Saint-Jean, Accountant
Subject: Fiscal Year End Budget-To-Actual Report

Attached is the report comparing the FY 2009/2010 actual revenues and expenditures to the budget. In addition, we have provided the detailed finance reports as of September 30, 2010:

- General Fund
- Police Fund
- Sewer Fund
- Capital Project Fund
- Parking Fund

Please keep in mind that the following overview and reports are based on the preliminary unaudited results of the Town's operations thru September 30, 2010. Any adjustments will be reflected in the final audit report, which is scheduled to be presented to the Commission by Grau & Associates no later than February 15, 2011.

YEAR END BUDGET REPORT

Fiscal Year 2009/2010
As of September 30, 2010

Prepared by:
Doug Haag, Acting Finance Director
Edner Saint-Jean, Accountant
Submitted November 30, 2010

Overview

General Fund

The General Fund is used to account for the general operations and functions of the Town that are traditionally associated with local government and are not legally required to be accounted for in other funds. This includes public safety (police, fire, emergency medical services, development and zoning), transportation, maintenance of infrastructure, recreation, general government and administrative services.

Revenues

General Fund revenues are at 101.9% of budget – actual of $12,148,230 as compared to an amended budget of $11,919,910. During the budget process we estimated total General Fund revenues of $11.9 million, so we are slightly over those projections.

Based on a variance analysis, some noteworthy items include the following:

1) Utility taxes and franchise fees – These line items made up about 15% of the FY 2010 budget. Utility taxes overall came in higher than expected at 120% of budget while franchise fees were less than budgeted, at 88.8%. Overall, these revenue categories were $85,500 over budget at year end.
2) Licenses and permits – Licenses and permit revenues made up just over 1% of total revenues and ended the year at 87.6% of budget. Total licenses and permits were $20,960 under budget. Revenues for building & sign permits, fire review fees and zoning permits & fees were all down - most likely due to the economy.
3) Fines and forfeitures – These accounted for almost 2% of total revenues last year. Overall, these revenues were at 105.2%, over budget by $11,121. One of the biggest reasons was that code enforcement fines were up by 231% because of the settlement payments on the outstanding liens. However, this is not necessarily a positive sign as it's partially due to the increase in vacant and abandoned properties due to foreclosures.
4) Miscellaneous revenues – These were much higher than anticipated due to the Colon settlement payment of $43,215 and an insurance reimbursement of $16,193 for damages to the fire boat.
5) Intergovernmental revenues – This is the third largest revenue category ($1,004,405) after property taxes/assessment fees and utility taxes, making up 8% of last years revenues. Intergovernmental revenues include primarily money we receive from the state in the form of revenue sharing, sales taxes, alcoholic beverage license fees, gas taxes and a communications services tax. There is also a county component of about $68,000 for grants for the senior center and bus shuttle. Intergovernmental revenues were $81,000 below last years numbers (a 7% decrease) as a result of the economic difficulties.

For detailed results of revenue activity, please refer to the *General Fund-Detail Revenue* report included here.

Expenses

General Fund expenses were at 91.5% of budget, with actual expenditures of $10,908,771 as compared to an amended budget of $11,919,910. All departments finished the year at or below budget. It should be noted that significant budget amendments were approved by the Town Commission for two departments: $301,491 to Administration to cover the cost of the original Colon payout and $50,000 to Town Attorney to cover unexpected expenses. Other items to note:

1) General Government – The depreciation transfer of $154,983 is not reflected in the expenditures because it is a transfer within the General Fund from one cash account to another, and not a budget expenditure. This year the transfers totaled $ 204,316 based on the actual depreciation schedules used by the prior administration. We have some concerns about the need for this practice and are discussing the best approach for the future with our new auditors. Also, the $112,399 transfer to the emergency reserve account was not made this year because the fund is already sufficient.
2) Fire Department – There was a savings in personnel costs due to the former Town Manager's decision to switch from a full-time fire marshall position to a contract for these services.
3) Public Buildings – Electric and communication utilities were under budget by a combined $40,000
4) Recreation – We spent $12,000 less on special events than budgeted and $11,000 less for the community center contract.
5) Beach – The $14,000 in buoy maintenance money was not spent because the contract the Town normally piggybacks on expired and there was not time to bid it.

For an overview of the operating results, please refer to the *General Fund Expenses Summary by Department* report. More detailed information can be found in the *General Fund-Expenses Detail* report which is a traditional line-item budget report.

Summary as of September 30, 2010

	Amount	Per Cent of Budget
Budget	$11,919,910	
YTD Revenues	$12,148,230	101.9%
YTD Expenditures	$10,908,771	91.5%
Operating Surplus/(Deficit)	$ 1,239,459[1]	10.0%

Projected Fund Balance as of September 30, 2010

The $1.2 million surplus will fall into the General Fund fund balance. We estimate the fund balance as of September 30, 2010 will be approximately $3.3 million. In addition, the capital asset depreciation reserves in the General Fund total almost $2 million. We are preparing an analysis of what asset classifications (streets & roads, buildings, vehicles, etc.) these funds are supposed to eventually replace. That analysis is nearly complete and will let us know how we can utilize these funds

[1] Because depreciation is a cash transfer and not a budget expenditure as discussed above, the projected "surplus" is overstated by $154,983.

Police Forfeiture Fund

The police forfeiture fund is a special revenue fund which means the funds have a restricted use. In this case we are accounting for forfeiture funds which are intended for non-recurring type expenses and training funds. This year the Commission appropriated $ 150,321 for renovations to the BSO section of the public safety building, however, we only spent $78,249 on that project. We used a portion of the remaining funds to cover the recent appropriation for additional security cameras, binoculars, traffic count system and the ATV. These are reflected in the YTD expenditures.

Summary as of September 30, 2010

	Amount	Per Cent of Budget
Budget	$151,821	
YTD Revenues	$ 698	.5%
YTD Expenditures	$ 96,808	63.8%
Operating drawdown of fund balance	$ (96,110)	

Note: While the numbers indicate an operating deficit, this was planned for as the budget included an appropriation from fund balance of $149,769, not all of which was used.

Projected Fund Balance as of September 30, 2010

Prior year fund balance	$ 291,000
FY 2010 operating drawdown	$ (96,000)
Balance	$ 195,000

Of the $195,000 balance, $36,000 has been appropriated in FY 2011, leaving $159,000 still available. The Police Chief advises that is more than enough to fund the upgrades to the surveillance camera system.

Sewer Fund

The Sewer Fund is operated as an enterprise fund which, by definition, is supported primarily by fees charged to users. An enterprise fund must recover all costs, including capital costs such as depreciation or debt service, through those user fees or charges. It is used to account for the operation and maintenance of the Town-owned sewer system and make provision for infrastructure and capital improvements.

Summary as of September 30, 2010

	Amount	Per Cent of Budget
Budget	$1,224,399	
YTD Revenues	$ 986,429	80.6%
YTD Expenditures (including encumbrances)	$1,104,680	90.2%
Operating Surplus/(Deficit)	$ (118,251)	(9.7%)

Note: We experienced a nearly 10% operating deficit for this past year. Revenues actually came in higher than we projected during the budget process because we determined Fort Lauderdale had not remitted revenues to us for one month in the late spring. We finally received that payment this summer. The previous administration had appropriated $142,000 of the fund balance as a revenue to balance this fund, but it was only necessary to draw about $118,000 from the fund balance.

Projected Fund Balance as of September 30, 2010

Prior year undesignated fund balance	$1,614,000
FY 2010 operating drawdown	$ (118,000)
Balance	$ 1,496,000

Of the $1,496,000 balance, $416,000 was appropriated to fund operating expenses in FY 2011. If the full rate increase is approved, these funds will not be needed to fund operations and will be available for major capital repairs.

Capital Projects Fund

The Capital Project Fund is used to account for the various capital improvement projects as outlined in our five year plan.

Revenues consisted almost entirely of transfers from the General Fund with a modest amount of $58,000 from the LAP grant. Expenditures were minimal last fiscal year as a number of the projects that were budgeted did not materialize or were behind schedule. That resulted in a large surplus that will be carried over to fund projects in the five year plan.

Summary as of September 30, 2010

	Amount	Per Cent of Budget
Budget	$1,686,862	
YTD Revenues	$1,626,028	96.4%
YTD Expenditures (including encumbrances)	$ 131,137	7.8%
Operating drawdown of fund balance	$ 1,494,891	88.7%

Projected Fund Balance as of September 30, 2010

Prior year undesignated fund balance	$1,805,000
FY 2010 operating surplus	$1,495,000
Prior year funds designated for capital assets	$1,160,000
Balance	$4,460,000

Of the $4,460,000 balance, $135,000 was appropriated to fund the capital improvement projects in FY 2011.

Parking Fund

The Parking Fund is also an enterprise fund and, as the name implies, accounts for the operation of the various parking lots throughout the Town. Revenues were down significantly from last year and from budget. It appears that the drop-off in revenues coincided with the issuance of residential parking permits at a reduced rate last year (Summer, 2009). The number of parking citations issued was also down from the prior year. Parking enforcement personnel have observed a higher rate of customers keeping the meters fed.

Summary as of September 30, 2010

	Amount	Per Cent of Budget
Budget	$ 569,565	
YTD Revenues	$ 389,881	68.5%
YTD Expenditures (incl. encumbrances)	$ 511,113	89.7%
Operating drawdown of fund balance	$ (121,232)	(21.3%)

Note: The operating deficit is higher than expected and will require an additional drawdown of fund balance surplus from prior years. Since these are the preliminary operating results, we won't submit a request for a final appropriation until the final audit results are available.

Projected Fund Balance as of September 30, 2010

Prior year undesignated fund balance	$ 239,000
FY 2010 operating drawdown	$ (121,000)
Balance	$ 118,000

Of the $118,000 balance, $36,000 was appropriated to fund operating expenses in FY 2011.

Detailed Reports

General Fund – Summary of Revenues by Classification

The Revenues by Classification report includes subtotals by general categories so that overall revenue performance by can be reviewed at a glance.

Town of Lauderdale by the Sea

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Revenues							
Appropriated Fund Balance	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.0
Ad Valorem Property Taxes	7,354,861.00	7,354,861.00	7,376,066.48	92,373.45	0.00	-21,205.48	100.3
Fire Assessment	1,008,596.00	1,008,596.00	1,027,988.13	17,824.82	0.00	-19,392.13	101.9
Utility Taxes	890,624.00	890,624.00	1,068,579.96	167,159.15	0.00	-177,955.96	120.0
Franchise Taxes	826,617.00	826,617.00	734,158.92	139,191.62	0.00	92,458.08	88.8
Licenses & Permits	168,509.00	168,509.00	147,548.56	17,391.86	0.00	20,960.44	87.6
Intergovernmental Revenues	997,464.00	997,464.00	1,004,405.41	134,899.38	0.00	-6,941.41	100.7
Charges for Services	155,945.00	155,945.00	202,052.19	12,136.15	0.00	-46,107.19	129.6
Fines & Forfeitures	214,468.00	214,468.00	225,589.49	26,956.52	0.00	-11,121.49	105.2
Miscellaneous Revenues	87,181.00	87,181.00	196,196.13	10,928.88	0.00	-109,015.13	225.0
Interfund Transfers	165,645.00	165,645.00	165,645.00	0.00	0.00	0.00	100.0
Revenues	11,869,910.00	11,919,910.00	12,148,230.27	618,861.83	0.00	-228,320.27	101.9

General Fund – Detail Revenues

The Detail Revenues report is a traditional line item report that includes all revenues.

Town of Lauderdale by the Sea

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.200 Appropriated Fund Balance	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.0
Appropriated Fund Balance	0.00	50,000.00	0.00	0.00	0.00	50,000.00	0.0
Dept: 301.000 Ad Valorem Property Taxes							
311.100 Ad Valorem Property Taxes	7,354,861.00	7,354,861.00	7,376,066.48	92,373.45	0.00	-21,205.48	100.3
Ad Valorem Property Taxes	7,354,861.00	7,354,861.00	7,376,066.48	92,373.45	0.00	-21,205.48	100.3
Dept: 301.050 Fire Assessment							
311.200 Property Tax-Fire Assessment	1,008,596.00	1,008,596.00	1,027,988.13	17,824.82	0.00	-19,392.13	101.9
Fire Assessment	1,008,596.00	1,008,596.00	1,027,988.13	17,824.82	0.00	-19,392.13	101.9
Dept: 301.100 Utility Taxes							
311.101 FPL Utility Tax	618,075.00	618,075.00	711,954.41	140,253.59	0.00	-93,879.41	115.2
311.440 Gas Utility Tax	23,494.00	23,494.00	22,069.59	2,164.71	0.00	1,424.41	93.9
314.300 Water Utility Tax	249,055.00	249,055.00	334,555.96	24,740.85	0.00	-85,500.96	134.3
Utility Taxes	890,624.00	890,624.00	1,068,579.96	167,159.15	0.00	-177,955.96	120.0
Dept: 301.600 Franchise Taxes							
313.100 Fl Power & Light Franchise	674,846.00	674,846.00	633,159.01	124,897.86	0.00	41,686.99	93.8
313.300 Waste Franchise Collection	109,565.00	109,565.00	71,291.17	12,012.84	0.00	38,273.83	65.1
313.400 Gas Franchise	40,697.00	40,697.00	28,638.74	2,130.92	0.00	12,058.26	70.4
313.600 Towing Franchise Fees	1,509.00	1,509.00	1,070.00	150.00	0.00	439.00	70.9
Franchise Taxes	826,617.00	826,617.00	734,158.92	139,191.62	0.00	92,458.08	88.8
Dept: 302.000 Licenses & Permits							
321.100 Occupational Licenses	67,972.00	67,972.00	85,788.38	2,510.65	0.00	-17,816.38	126.2
322.100 Building Permits	63,920.00	63,920.00	43,376.89	14,881.21	0.00	20,543.11	67.9
322.105 Fire Review Fees	33,264.00	33,264.00	15,392.60	0.00	0.00	17,871.40	46.3
322.250 Zoning Permit & Fees	600.00	600.00	375.00	0.00	0.00	225.00	62.5
322.400 Sign Permits	2,753.00	2,753.00	2,615.69	0.00	0.00	137.31	95.0
Licenses & Permits	168,509.00	168,509.00	147,548.56	17,391.86	0.00	20,960.44	87.6
Dept: 303.000 Intergovernmental Revenues							
311.120 Municipal Revenue Sharing	96,841.00	96,841.00	126,315.71	32,556.90	0.00	-29,474.71	130.4
311.150 Alcoholic Beverage License	6,318.00	6,318.00	8,350.20	0.00	0.00	-2,032.20	132.2
311.180 Sales Tax	284,387.00	284,387.00	271,011.92	23,729.44	0.00	13,375.08	95.3
312.405 Local Op Gas Tax 1 - 6 cent	62,643.00	62,643.00	59,047.83	10,015.76	0.00	3,595.17	94.3
312.410 Local Op Gas Tax 1 - 5 cent	45,347.00	45,347.00	42,553.97	7,284.91	0.00	2,793.03	93.8
315.100 Communication Service Tax	403,927.00	403,927.00	365,656.85	54,392.99	0.00	38,270.15	90.5
334.910 BCC-Senior Center Grant	24,275.00	24,275.00	24,275.00	0.00	0.00	0.00	100.0
334.914 BCC-Transporation Grant	43,758.00	43,758.00	44,171.10	0.00	0.00	-413.10	100.9
334.915 FDOT-Reimbursable Grant	12,632.00	12,632.00	12,632.00	0.00	0.00	0.00	100.0
338.100 BCC-Solid Waste Resource Recov	0.00	0.00	25,081.34	0.00	0.00	-25,081.34	0.0
343.400 Recycling Revenue	17,336.00	17,336.00	25,309.49	6,919.38	0.00	-7,973.49	146.0
Intergovernmental Revenues	997,464.00	997,464.00	1,004,405.41	134,899.38	0.00	-6,941.41	100.7
Dept: 304.000 Charges for Services							
342.210 Fire Inspection Fees	25,522.00	25,522.00	15,291.00	1,444.00	0.00	10,231.00	59.9
343.902 Site Plan Application Fees	900.00	900.00	900.00	0.00	0.00	0.00	100.0
344.500 Parking Permits	15,418.00	15,418.00	22,284.10	88.75	0.00	-6,866.10	144.5
344.554 Parking Meters - Beach	31,814.00	31,814.00	14,772.13	1,281.33	0.00	17,041.87	46.4
344.556 Parking Meters -El Prado	59,541.00	59,541.00	126,103.58	8,979.71	0.00	-66,562.58	211.8
344.558 Parking Meter - Town Hall	16,595.00	16,595.00	15,708.63	333.61	0.00	886.37	94.7
347.500 Tennis - Shuffle Key	6,155.00	6,155.00	6,992.75	8.75	0.00	-837.75	113.6
Charges for Services	155,945.00	155,945.00	202,052.19	12,136.15	0.00	-46,107.19	129.6
Dept: 305.000 Fines & Forfeitures							
354.100 Parking Fines	158,733.00	158,733.00	131,366.30	13,567.88	0.00	27,366.70	82.8
354.150 Fines,TrafficViolation,Citatio	44,100.00	44,100.00	63,405.19	7,584.64	0.00	-19,305.19	143.8
354.160 Code Enforcement Fines	10,738.00	10,738.00	24,825.00	1,450.00	0.00	-14,087.00	231.2
359.100 Other Fines & Alarms	897.00	897.00	5,993.00	4,354.00	0.00	-5,096.00	668.1

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Revenues							
Fines & Forfeitures	214,468.00	214,468.00	225,589.49	26,956.52	0.00	-11,121.49	105.2
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	52,689.00	52,689.00	51,282.14	1,088.88	0.00	1,406.86	97.3
361.105 Interest - Emergency Reserve	6,225.00	6,225.00	24,576.92	3,429.91	0.00	-18,351.92	394.8
364.100 Proceeds From Sale of F/A	0.00	0.00	20.00	0.00	0.00	-20.00	0.0
366.100 Donations	6,966.00	6,966.00	21,018.00	-106.00	0.00	-14,052.00	301.7
369.100 Miscellaneous Revenues	13,272.00	13,272.00	61,238.31	1,402.15	0.00	-47,966.31	461.4
369.200 Miscellaneous Applications	2,100.00	2,100.00	2,700.00	0.00	0.00	-600.00	128.6
369.250 Recreational Activities Fee	0.00	0.00	1,390.00	0.00	0.00	-1,390.00	0.0
369.300 Miscellaneous Advertising Fees	2,145.00	2,145.00	1,112.50	0.00	0.00	1,032.50	51.9
369.400 Miscellaneous Rev-Donat.Sr.Ctr	0.00	0.00	1,394.77	0.00	0.00	-1,394.77	0.0
369.901 Insurance Reimbursement	0.00	0.00	2,641.21	781.68	0.00	-2,641.21	0.0
369.902 Insurance Claims Paid	0.00	0.00	16,692.73	500.00	0.00	-16,692.73	0.0
369.903 Utilities Reimbursement	3,784.00	3,784.00	12,129.55	3,832.26	0.00	-8,345.55	320.5
Miscellaneous Revenues	87,181.00	87,181.00	196,196.13	10,928.88	0.00	-109,015.13	225.0
Dept: 581.100 Interfund Transfers							
381.106 Transfer from Parking Rev Imp	165,645.00	165,645.00	165,645.00	0.00	0.00	0.00	100.0
Interfund Transfers	165,645.00	165,645.00	165,645.00	0.00	0.00	0.00	100.0
Revenues	11,869,910.00	11,919,910.00	12,148,230.27	618,861.83	0.00	-228,320.27	101.9

General Fund Expenses

Summary by Department

The Expenses Summary by Department rolls up the totals at the department level for a quick review of overall performance.

Town of Lauderdale by the Sea

For the Period: 10/1/2009 to 9/30/2010

Fund: 001 - General Fund

Expenditures

	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Commission	102,947.00	104,945.00	98,936.18	9,738.82	0.00	6,008.82	94.3
Donation-Non Profits	11,098.00	11,098.00	11,097.75	0.00	0.00	0.25	100.0
Chamber/Facility	71,197.00	71,197.00	67,856.06	13,766.11	0.00	3,340.94	95.3
Administration	947,256.00	1,243,651.00	1,195,486.01	63,607.24	0.00	48,164.99	96.1
Town Attorney	473,000.00	523,000.00	513,620.16	82,663.68	0.00	9,379.84	98.2
General	1,353,797.00	1,035,304.00	614,829.07	77,025.56	0.00	420,474.93	59.4
Police Department	3,021,483.00	3,021,483.00	3,013,899.58	260,248.46	0.00	7,583.42	99.7
Fire Department	991,619.00	991,619.00	893,397.98	75,837.02	0.00	98,221.02	90.1
Emergency Medical Services	696,801.00	696,801.00	696,800.91	58,066.75	0.00	0.09	100.0
Development Services	355,206.00	355,206.00	283,048.99	26,955.96	0.00	72,157.01	79.7
Public Buildings	236,273.00	251,273.00	201,525.26	18,700.87	0.00	49,747.74	80.2
Public Works-St.,Rds.,Pks	946,064.00	951,164.00	794,969.90	111,667.26	-17.74	156,211.84	83.6
Community Standards	498,529.00	498,529.00	450,722.86	33,975.34	0.00	47,806.14	90.4
Parking Operations	173,239.00	173,239.00	130,910.81	11,474.83	0.00	42,328.19	75.6
Recreation	181,925.00	181,925.00	148,010.99	8,149.27	0.00	33,914.01	81.4
Beach	193,720.00	193,720.00	177,902.00	16,220.28	0.00	15,818.00	91.8
Interfund Transfers	1,615,756.00	1,615,756.00	1,615,756.00	0.00	0.00	0.00	100.0
Expenditures	11,869,910.00	11,919,910.00	10,908,770.51	868,097.45	-17.74	1,011,157.23	91.5

General Fund – Expenses

Detail

The Expense Detail report is a traditional line item report for each department.

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Expenditures							
Dept: 511.000 Commission							
500.110 Commission Salaries	56,685.00	58,449.00	58,232.58	6,277.86	0.00	216.42	99.6
500.210 Employer FICA Taxes	4,490.00	4,490.00	4,130.32	438.09	0.00	359.68	92.0
500.220 Retirement	9,701.00	9,935.00	9,128.70	807.03	0.00	806.30	91.9
500.230 Group Insurance	12,039.00	12,039.00	13,725.13	885.49	0.00	-1,686.13	114.0
500.510 Office Supplies	1,000.00	1,000.00	574.27	567.84	0.00	425.73	57.4
500.540 Dues & Subscriptions	3,132.00	3,132.00	1,633.00	0.00	0.00	1,499.00	52.1
500.545 Training	6,000.00	4,500.00	1,455.00	-275.00	0.00	3,045.00	32.3
500.550 Operating Supplies/Misc	7,400.00	8,900.00	10,057.18	1,037.51	0.00	-1,157.18	113.0
500.640 Capital Outlay - Equipt & Mach	2,500.00	2,500.00	0.00	0.00	0.00	2,500.00	0.0
Commission	102,947.00	104,945.00	98,936.18	9,738.82	0.00	6,008.82	94.3
Dept: 511.100 Donation-Non Profits							
500.820 Donations-Aids to Private Org	11,098.00	11,098.00	11,097.75	0.00	0.00	0.25	100.0
Donation-Non Profits	11,098.00	11,098.00	11,097.75	0.00	0.00	0.25	100.0
Dept: 511.200 Chamber/Facility							
500.120 Regular Salaries	8,732.00	8,732.00	8,731.32	727.66	0.00	0.68	100.0
500.210 Employer FICA Taxes	668.00	668.00	667.94	55.67	0.00	0.06	100.0
500.220 Retirement	861.00	861.00	860.20	71.75	0.00	0.80	99.9
500.230 Group Insurance	3,269.00	3,269.00	3,269.04	272.42	0.00	-0.04	100.0
500.315 Professional Services	28,000.00	28,000.00	28,481.23	9,400.00	0.00	-481.23	101.7
500.340 Sewer/Wastewater	2,683.00	2,683.00	1,508.55	114.80	0.00	1,174.45	56.2
500.430 Electric Service	2,451.00	2,451.00	2,521.81	262.88	0.00	-70.81	102.9
500.431 Water Service	1,640.00	1,640.00	1,365.59	103.29	0.00	274.41	83.3
500.451 Auto, Property & Liability Ins	3,335.00	3,335.00	3,187.92	0.00	0.00	147.08	95.6
500.452 Workers Compensation Insur	957.00	957.00	702.00	0.00	0.00	255.00	73.4
500.520 Bldg. Maint.Materials	18,601.00	18,601.00	16,560.46	2,757.64	0.00	2,040.54	89.0
Chamber/Facility	71,197.00	71,197.00	67,856.06	13,766.11	0.00	3,340.94	95.3
Dept: 513.000 Administration							
500.120 Regular Salaries	561,258.00	857,447.00	850,480.26	45,680.24	0.00	6,966.74	99.2
500.140 Overtime Salaries	3,000.00	3,000.00	2,564.23	336.83	0.00	435.77	85.5
500.210 Employer FICA Taxes	43,167.00	48,469.00	46,783.55	2,844.17	0.00	1,685.45	96.5
500.220 Retirement	74,775.00	69,679.00	64,017.56	2,269.68	0.00	5,661.44	91.9
500.230 Group Insurance	62,244.00	62,244.00	60,355.75	3,213.32	0.00	1,888.25	97.0
500.315 Professional Services	38,659.00	36,897.00	36,269.77	784.67	0.00	627.23	98.3
500.320 Audit Expense	55,000.00	55,000.00	55,000.00	0.00	0.00	0.00	100.0
500.344 Worker Comp-Professional Test	800.00	800.00	285.00	0.00	0.00	515.00	35.6
500.410 Communications	1,004.00	1,004.00	772.93	35.99	0.00	231.07	77.0
500.445 Equip Rent/Lease	807.00	807.00	704.39	2.69	0.00	102.61	87.3
500.461 Vehicle Maintenance	750.00	750.00	29.95	0.00	0.00	720.05	4.0
500.462 Fuel	2,100.00	2,100.00	586.53	0.00	0.00	1,513.47	27.9
500.463 Service Maintenance Contracts	14,953.00	14,953.00	13,611.05	2,267.02	0.00	1,341.95	91.0
500.506 Printing & Binding	24,960.00	24,960.00	16,111.48	504.51	0.00	8,848.52	64.5
500.508 Postage	14,000.00	12,000.00	3,530.02	-347.84	0.00	8,469.98	29.4
500.510 Office Supplies	11,020.00	11,020.00	3,771.45	470.90	0.00	7,248.55	34.2
500.511 Computer Expense	5,277.00	7,277.00	8,296.66	1,815.00	0.00	-1,019.66	114.0
500.540 Dues & Subscriptions	4,252.00	4,252.00	2,533.00	135.00	0.00	1,719.00	59.6
500.545 Training	8,000.00	8,000.00	5,724.26	52.00	0.00	2,275.74	71.6
500.550 Operating Supplies/Misc	19,230.00	18,189.00	19,256.07	3,543.06	0.00	-1,067.07	105.9
500.640 Capital Outlay - Equipt & Mach	2,000.00	4,803.00	4,802.10	0.00	0.00	0.90	100.0
Administration	947,256.00	1,243,651.00	1,195,486.01	63,607.24	0.00	48,164.99	96.1
Dept: 514.000 Town Attorney							
500.310 Legal Expense	184,000.00	384,000.00	451,937.50	78,627.00	0.00	-67,937.50	117.7
500.313 Legal Exp- Other Issues	39,000.00	39,000.00	24,130.99	2,175.98	0.00	14,869.01	61.9
500.314 Legal (BJHarris)	250,000.00	100,000.00	37,551.67	1,860.70	0.00	62,448.33	37.6
Town Attorney	473,000.00	523,000.00	513,620.16	82,663.68	0.00	9,379.84	98.2
Dept: 519.000 General							
500.120 Regular Salaries	51,115.00	51,115.00	50,698.68	4,030.64	0.00	416.32	99.2

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Expenditures							
Dept: 519.000 General							
500.210 Employer FICA Taxes	3,911.00	3,911.00	3,878.46	308.35	0.00	32.54	99.2
500.220 Retirement	5,035.00	5,035.00	4,701.17	260.28	0.00	333.83	93.4
500.230 Group Insurance	6,488.00	6,488.00	5,925.39	493.40	0.00	562.61	91.3
500.250 Unemployment Compensation	15,000.00	31,517.00	27,220.27	12,075.87	0.00	4,296.73	86.4
500.311 Advertisements	25,000.00	23,002.00	12,229.21	2,908.97	0.00	10,772.79	53.2
500.315 Professional Services	124,800.00	222,517.00	152,889.74	13,638.26	0.00	69,627.26	68.7
500.349 BusTransporation Contract/Main	43,758.00	43,883.00	43,882.80	0.00	0.00	0.20	100.0
500.451 Auto, Property & Liability Ins	176,937.00	176,937.00	167,093.33	3,261.44	0.00	9,843.67	94.4
500.452 Workers Compensation Insur	62,789.00	62,789.00	34,181.00	0.00	0.00	28,608.00	54.4
500.463 Service Maintenance Contracts	21,017.00	21,017.00	20,016.00	968.00	0.00	1,001.00	95.2
500.494 Reserve Account	341,658.00	11,836.00	0.00	0.00	0.00	11,836.00	0.0
500.497 Contingency	118,699.00	0.00	0.00	0.00	0.00	0.00	0.0
500.499 Emergency-Storm Recov/Cleanup	118,699.00	112,399.00	0.00	0.00	0.00	112,399.00	0.0
500.556 Grant Matching Funds	58,908.00	58,908.00	45,364.70	15,113.35	0.00	13,543.30	77.0
500.624 Capital Outlay-Bldg. Improvemt	25,000.00	23,400.00	21,193.37	0.00	0.00	2,206.63	90.6
500.640 Capital Outlay - Equipt & Mach	0.00	25,567.00	25,554.95	23,967.00	0.00	12.05	100.0
500.750 Depreciation	154,983.00	154,983.00	0.00	0.00	0.00	154,983.00	0.0
General	1,353,797.00	1,035,304.00	614,829.07	77,025.56	0.00	420,474.93	59.4
Dept: 521.000 Police Department							
500.345 Contractual Services	3,003,983.00	3,003,983.00	3,003,983.04	250,331.92	0.00	-0.04	100.0
500.460 Equipment Maintenance	5,500.00	5,500.00	0.00	0.00	0.00	5,500.00	0.0
500.640 Capital Outlay - Equipt & Mach	12,000.00	12,000.00	9,916.54	9,916.54	0.00	2,083.46	82.6
Police Department	3,021,483.00	3,021,483.00	3,013,899.58	260,248.46	0.00	7,583.42	99.7
Dept: 522.000 Fire Department							
500.120 Regular Salaries	57,328.00	44,489.25	9,756.25	1,137.50	0.00	34,733.00	21.9
500.151 Fire Dept Pension	17,126.00	17,126.00	-9,114.11	0.00	0.00	26,240.11	-53.2
500.210 Employer FICA Taxes	4,386.00	4,386.00	0.00	0.00	0.00	4,386.00	0.0
500.220 Retirement	11,993.00	11,993.00	0.00	0.00	0.00	11,993.00	0.0
500.230 Group Insurance	12,911.00	12,911.00	32.47	18.90	0.00	12,878.53	0.3
500.311 Advertisements	0.00	1,655.75	0.00	0.00	0.00	1,655.75	0.0
500.315 Professional Services	5,046.00	17,711.00	14,940.35	1,532.00	0.00	2,770.65	84.4
500.320 Audit Expense	5,046.00	3,564.00	0.00	0.00	0.00	3,564.00	0.0
500.345 Contractual Services	877,783.00	877,783.00	877,783.02	73,148.62	0.00	-0.02	100.0
Fire Department	991,619.00	991,619.00	893,397.98	75,837.02	0.00	98,221.02	90.1
Dept: 523.000 Emergency Medical Services							
500.345 Contractual Services	696,801.00	696,801.00	696,800.91	58,066.75	0.00	0.09	100.0
Emergency Medical Services	696,801.00	696,801.00	696,800.91	58,066.75	0.00	0.09	100.0
Dept: 524.000 Development Services							
500.120 Regular Salaries	195,809.00	195,809.00	176,660.29	11,811.45	0.00	19,148.71	90.2
500.140 Overtime Salaries	1,580.00	1,580.00	455.67	-102.75	0.00	1,124.33	28.8
500.210 Employer FICA Taxes	15,101.00	15,101.00	13,542.14	895.69	0.00	1,558.86	89.7
500.220 Retirement	19,443.00	19,443.00	16,421.87	658.39	0.00	3,021.13	84.5
500.230 Group Insurance	33,637.00	33,637.00	23,315.97	1,826.26	0.00	10,321.03	69.3
500.311 Advertisements	3,500.00	0.00	0.00	0.00	0.00	0.00	0.0
500.313 Legal Exp- Other Issues	1,000.00	200.00	61.82	0.00	0.00	138.18	30.9
500.315 Professional Services	45,700.00	43,550.00	21,319.35	9,216.00	0.00	22,230.65	49.0
500.344 Worker Comp-Professional Test	200.00	455.00	365.00	0.00	0.00	90.00	80.2
500.410 Communications	1,722.00	1,722.00	1,353.71	116.17	0.00	368.29	78.6
500.460 Equipment Maintenance	983.00	983.00	0.00	0.00	0.00	983.00	0.0
500.461 Vehicle Maintenance	3,000.00	3,000.00	1,824.54	198.59	0.00	1,175.46	60.8
500.462 Fuel	4,680.00	4,680.00	1,024.28	0.00	0.00	3,655.72	21.9
500.463 Service Maintenance Contracts	3,149.00	3,149.00	4,229.53	1,065.52	0.00	-1,080.53	134.3
500.506 Printing & Binding	1,500.00	2,300.00	1,417.24	30.00	0.00	882.76	61.6
500.508 Postage	4,650.00	4,650.00	2,755.83	279.93	0.00	1,894.17	59.3
500.510 Office Supplies	3,675.00	3,675.00	849.27	112.77	0.00	2,825.73	23.1
500.511 Computer Expense	4,000.00	4,000.00	3,609.82	242.00	0.00	390.18	90.2
500.525 Uniform Expense	1,000.00	1,000.00	302.00	0.00	0.00	698.00	30.2

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Expenditures							
Dept: 524.000 Development Services							
500.540 Dues & Subscriptions	1,258.00	1,258.00	685.00	65.00	0.00	573.00	54.5
500.545 Training	3,989.00	3,989.00	2,208.00	140.00	0.00	1,781.00	55.4
500.550 Operating Supplies/Misc	5,630.00	5,375.00	5,030.68	400.94	0.00	344.32	93.6
500.640 Capital Outlay - Equipt & Mach	0.00	5,650.00	5,616.98	0.00	0.00	33.02	99.4
Development Services	355,206.00	355,206.00	283,048.99	26,955.96	0.00	72,157.01	79.7
Dept: 539.000 Public Buildings							
500.340 Sewer/Wastewater	8,525.00	8,525.00	5,691.40	945.18	0.00	2,833.60	66.8
500.410 Communications	44,887.00	44,887.00	27,607.34	1,933.49	0.00	17,279.66	61.5
500.430 Electric Service	70,611.00	70,611.00	47,200.67	4,312.87	0.00	23,410.33	66.8
500.431 Water Service	14,807.00	22,307.00	25,570.01	3,351.38	0.00	-3,263.01	114.6
500.460 Equipment Maintenance	16,488.00	31,488.00	35,996.97	3,964.12	0.00	-4,508.97	114.3
500.462 Fuel	4,000.00	4,000.00	638.72	0.00	0.00	3,361.28	16.0
500.463 Service Maintenance Contracts	16,137.00	16,137.00	10,225.07	2,120.00	0.00	5,911.93	63.4
500.497 Contingency	10,000.00	0.00	0.00	0.00	0.00	0.00	0.0
500.520 Bldg. Maint.Materials	33,279.00	43,420.00	37,256.22	615.82	0.00	6,163.78	85.8
500.550 Operating Supplies/Misc	6,339.00	6,198.00	8,127.11	1,458.01	0.00	-1,929.11	131.1
500.640 Capital Outlay - Equipt & Mach	11,200.00	3,700.00	3,211.75	0.00	0.00	488.25	86.8
Public Buildings	236,273.00	251,273.00	201,525.26	18,700.87	0.00	49,747.74	80.2
Dept: 541.000 Public Works-St.,Rds.,Pks							
500.120 Regular Salaries	388,935.00	388,935.00	368,994.54	27,851.34	0.00	19,940.46	94.9
500.140 Overtime Salaries	5,000.00	5,000.00	3,466.84	296.20	0.00	1,533.16	69.3
500.210 Employer FICA Taxes	30,136.00	30,136.00	27,704.10	2,095.17	0.00	2,431.90	91.9
500.220 Retirement	38,803.00	38,803.00	34,240.11	1,777.69	0.00	4,562.89	88.2
500.230 Group Insurance	72,810.00	72,810.00	69,514.24	5,989.10	0.00	3,295.76	95.5
500.315 Professional Services	3,000.00	3,000.00	1,750.00	0.00	0.00	1,250.00	58.3
500.344 Worker Comp-Professional Test	450.00	450.00	45.00	0.00	0.00	405.00	10.0
500.410 Communications	2,280.00	2,280.00	1,945.11	233.72	0.00	334.89	85.3
500.431 Water Service	38,696.00	38,696.00	43,902.15	14,374.27	0.00	-5,206.15	113.5
500.433 Electic Service-Streets	48,513.00	48,513.00	41,453.63	3,449.29	0.00	7,059.37	85.4
500.445 Equip Rent/Lease	3,000.00	2,000.00	544.56	2.69	0.00	1,455.44	27.2
500.460 Equipment Maintenance	15,000.00	15,000.00	2,294.29	0.00	0.00	12,705.71	15.3
500.461 Vehicle Maintenance	5,000.00	5,000.00	2,644.74	99.45	0.00	2,355.26	52.9
500.462 Fuel	20,000.00	20,000.00	7,445.52	-5.85	0.00	12,554.48	37.2
500.470 Radio Maintenance	300.00	300.00	0.00	0.00	0.00	300.00	0.0
500.497 Contingency	10,000.00	10,000.00	1,773.70	1,773.70	0.00	8,226.30	17.7
500.498 Storm Drain Outfall Rehab Main	130,000.00	155,000.00	89,651.39	36,133.72	0.00	65,348.61	57.8
500.501 Paving Maint Repair	25,000.00	0.00	0.00	0.00	0.00	0.00	0.0
500.508 Postage	315.00	315.00	7.37	2.09	0.00	307.63	2.3
500.510 Office Supplies	1,408.00	1,408.00	524.86	124.48	-17.74	900.88	36.0
500.525 Uniform Expense	3,036.00	3,036.00	2,495.15	151.80	0.00	540.85	82.2
500.529 Street Light Maintenance	12,632.00	12,632.00	11,970.22	5,688.40	0.00	661.78	94.8
500.530 Street Maint Repair Supply	12,861.00	12,861.00	11,394.23	3,902.06	0.00	1,466.77	88.6
500.532 Signs	18,209.00	23,309.00	12,681.20	3,525.00	0.00	10,627.80	54.4
500.534 Sidewalk Maint Repair	40,000.00	40,000.00	37,752.50	3,700.00	0.00	2,247.50	94.4
500.535 Flags	3,600.00	3,600.00	3,524.00	0.00	0.00	76.00	97.9
500.540 Dues & Subscriptions	874.00	874.00	691.20	0.00	0.00	182.80	79.1
500.545 Training	2,195.00	2,277.00	2,205.80	50.00	0.00	71.20	96.9
500.550 Operating Supplies/Misc	9,011.00	9,929.00	9,469.87	452.94	0.00	459.13	95.4
500.640 Capital Outlay - Equipt & Mach	5,000.00	5,000.00	4,883.58	0.00	0.00	116.42	97.7
Public Works-St.,Rds.,Pks	946,064.00	951,164.00	794,969.90	111,667.26	-17.74	156,211.84	83.6
Dept: 542.000 Community Standards							
500.120 Regular Salaries	265,125.00	265,125.00	257,728.00	22,822.72	0.00	7,397.00	97.2
500.140 Overtime Salaries	5,000.00	5,000.00	3,518.74	1,351.86	0.00	1,481.26	70.4
500.210 Employer FICA Taxes	20,665.00	20,665.00	19,525.98	1,845.18	0.00	1,139.02	94.5
500.220 Retirement	29,200.00	29,200.00	26,686.03	1,715.27	0.00	2,513.97	91.4
500.230 Group Insurance	36,874.00	36,874.00	29,063.62	2,174.50	0.00	7,810.38	78.8
500.315 Professional Services	10,000.00	5,000.00	0.00	0.00	0.00	5,000.00	0.0
500.344 Worker Comp-Professional Test	200.00	200.00	45.00	0.00	0.00	155.00	22.5

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Expenditures							
Dept: 542.000 Community Standards							
500.345 Contractual Services	38,428.00	38,428.00	35,140.50	2,959.20	0.00	3,287.50	91.4
500.410 Communications	993.00	993.00	588.66	0.00	0.00	404.34	59.3
500.445 Equip Rent/Lease	1,000.00	1,000.00	510.00	0.00	0.00	490.00	51.0
500.460 Equipment Maintenance	5,650.00	10,650.00	10,346.32	132.38	0.00	303.68	97.1
500.461 Vehicle Maintenance	3,675.00	3,675.00	1,058.51	406.98	0.00	2,616.49	28.8
500.462 Fuel	5,230.00	5,230.00	4,030.23	0.00	0.00	1,199.77	77.1
500.463 Service Maintenance Contracts	1,512.00	1,512.00	1,440.00	0.00	0.00	72.00	95.2
500.470 Radio Maintenance	250.00	250.00	0.00	0.00	0.00	250.00	0.0
500.510 Office Supplies	539.00	539.00	0.00	0.00	0.00	539.00	0.0
500.525 Uniform Expense	2,388.00	2,388.00	1,865.73	117.76	0.00	522.27	78.1
500.531 Grounds Maint/Landscaping	65,000.00	65,000.00	53,598.81	441.00	0.00	11,401.19	82.5
500.540 Dues & Subscriptions	125.00	125.00	75.00	0.00	0.00	50.00	60.0
500.545 Training	1,175.00	1,175.00	1,069.00	0.00	0.00	106.00	91.0
500.550 Operating Supplies/Misc	500.00	1,500.00	688.87	8.49	0.00	811.13	45.9
500.640 Capital Outlay - Equipt & Mach	5,000.00	4,000.00	3,743.86	0.00	0.00	256.14	93.6
Community Standards	498,529.00	498,529.00	450,722.86	33,975.34	0.00	47,806.14	90.4
Dept: 545.000 Parking Operations							
500.120 Regular Salaries	94,631.00	94,631.00	67,615.95	6,167.84	0.00	27,015.05	71.5
500.140 Overtime Salaries	553.00	553.00	0.00	0.00	0.00	553.00	0.0
500.210 Employer FICA Taxes	7,282.00	7,282.00	5,124.86	424.69	0.00	2,157.14	70.4
500.220 Retirement	9,376.00	9,376.00	5,834.54	226.42	0.00	3,541.46	62.2
500.230 Group Insurance	14,920.00	14,920.00	9,006.85	741.07	0.00	5,913.15	60.4
500.316 Professional Services	22,632.00	22,632.00	25,684.46	0.00	0.00	-3,052.46	113.5
500.344 Worker Comp-Professional Test	150.00	150.00	0.00	0.00	0.00	150.00	0.0
500.345 Contractual Services	1,764.00	1,764.00	1,428.01	106.20	0.00	335.99	81.0
500.410 Communications	1,598.00	1,598.00	1,606.94	132.06	0.00	-8.94	100.6
500.445 Equip Rent/Lease	3,314.00	3,314.00	2,695.15	0.00	0.00	618.85	81.3
500.460 Equipment Maintenance	1,880.00	880.00	156.85	0.00	0.00	723.15	17.8
500.461 Vehicle Maintenance	1,500.00	1,500.00	889.71	0.00	0.00	610.29	59.3
500.462 Fuel	2,499.00	2,499.00	1,003.88	-5.85	0.00	1,495.12	40.2
500.463 Service Maintenance Contracts	2,400.00	2,400.00	2,400.00	200.00	0.00	0.00	100.0
500.506 Printing & Binding	1,875.00	875.00	1,277.84	1,277.84	0.00	-402.84	146.0
500.508 Postage	428.00	428.00	54.09	0.00	0.00	373.91	12.6
500.510 Office Supplies	400.00	400.00	0.00	0.00	0.00	400.00	0.0
500.511 Computer Expense	600.00	600.00	327.50	0.00	0.00	272.50	54.6
500.525 Uniform Expense	437.00	837.00	271.00	0.00	0.00	566.00	32.4
500.545 Training	500.00	500.00	0.00	0.00	0.00	500.00	0.0
500.550 Operating Supplies/Misc	2,500.00	6,100.00	5,533.18	2,204.56	0.00	566.82	90.7
500.640 Capital Outlay - Equipt & Mach	2,000.00	0.00	0.00	0.00	0.00	0.00	0.0
Parking Operations	173,239.00	173,239.00	130,910.81	11,474.83	0.00	42,328.19	75.6
Dept: 572.000 Recreation							
500.340 Sewer/Wastewater	228.00	228.00	142.19	12.31	0.00	85.81	62.4
500.342 Senior Rec. Ctr. Contract	91,750.00	91,750.00	80,365.02	6,790.50	0.00	11,384.98	87.6
500.345 Contractual Services	7,500.00	500.00	0.00	0.00	0.00	500.00	0.0
500.410 Communications	1,446.00	1,446.00	730.65	-58.43	0.00	715.35	50.5
500.430 Electric Service	2,392.00	5,892.00	2,961.09	222.24	0.00	2,930.91	50.3
500.431 Water Service	184.00	3,684.00	145.88	13.36	0.00	3,538.12	4.0
500.451 Auto, Property & Liability Ins	1,697.00	1,697.00	595.19	0.00	0.00	1,101.81	35.1
500.460 Equipment Maintenance	3,150.00	3,150.00	2,497.26	0.00	0.00	652.74	79.3
500.495 Special Events	64,000.00	64,000.00	51,839.80	265.44	0.00	12,160.20	81.0
500.510 Office Supplies	525.00	525.00	109.18	57.08	0.00	415.82	20.8
500.511 Computer Expense	250.00	250.00	0.00	0.00	0.00	250.00	0.0
500.520 Bldg. Maint.Materials	2,500.00	2,000.00	1,552.46	28.76	0.00	447.54	77.6
500.540 Dues & Subscriptions	350.00	350.00	0.00	0.00	0.00	350.00	0.0
500.550 Operating Supplies/Misc	5,953.00	6,453.00	7,072.27	818.01	0.00	-619.27	109.6
Recreation	181,925.00	181,925.00	148,010.99	8,149.27	0.00	33,914.01	81.4
Dept: 572.100 Beach							
500.343 Beach Maintenance Contract	162,720.00	162,720.00	162,710.76	13,559.23	0.00	9.24	100.0

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 001 - General Fund							
Expenditures							
Dept: 572.100 Beach							
500.460 Equipment Maintenance	3,000.00	3,000.00	2,737.92	0.00	0.00	262.08	91.3
500.462 Fuel	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
500.469 Buoy Maintenance	14,000.00	14,000.00	0.00	0.00	0.00	14,000.00	0.0
500.520 Bldg. Maint.Materials	9,000.00	9,000.00	8,456.83	2,593.79	0.00	543.17	94.0
500.550 Operating Supplies/Misc	4,000.00	4,000.00	3,996.49	67.26	0.00	3.51	99.9
Beach	193,720.00	193,720.00	177,902.00	16,220.28	0.00	15,818.00	91.8
Dept: 581.100 Interfund Transfers							
500.910 Transfer to CIP Fund	1,615,756.00	1,615,756.00	1,615,756.00	0.00	0.00	0.00	100.0
Interfund Transfers	1,615,756.00	1,615,756.00	1,615,756.00	0.00	0.00	0.00	100.0
Expenditures	11,869,910.00	11,919,910.00	10,908,770.51	868,097.45	-17.74	1,011,157.23	91.5

Police Fund – Revenues

Town of Lauderdale by the Sea

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - Special Revenue-Police Conf							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.201 Carry Forward-LETF	149,769.00	149,769.00	0.00	0.00	0.00	149,769.00	0.0
380.202 CarryForward - TRAINING	1,470.00	1,470.00	0.00	0.00	0.00	1,470.00	0.0
Appropriated Fund Balance	151,239.00	151,239.00	0.00	0.00	0.00	151,239.00	0.0
Dept: 306.000 Miscellaneous Revenues							
361.101 Interest (LETF)	552.00	552.00	677.86	38.19	0.00	-125.86	122.8
361.102 Interest (Training)	30.00	30.00	20.28	1.20	0.00	9.72	67.6
Miscellaneous Revenues	582.00	582.00	698.14	39.39	0.00	-116.14	120.0
Revenues	151,821.00	151,821.00	698.14	39.39	0.00	151,122.86	0.5

Police Fund – Expenses

Town of Lauderdale by the Sea

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 101 - Special Revenue-Police Conf							
Expenditures							
Dept: 521.000 Police Department							
500.545 Training	1,500.00	1,500.00	1,500.00	0.00	0.00	0.00	100.0
500.624 Capital Outlay-Bldg. Improvemt	150,321.00	150,321.00	95,307.56	23,914.68	0.00	55,013.44	63.4
Police Department	151,821.00	151,821.00	96,807.56	23,914.68	0.00	55,013.44	63.8
Expenditures	151,821.00	151,821.00	96,807.56	23,914.68	0.00	55,013.44	63.8

Sewer Fund - Revenues

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 103 - Sewer System-Maint,Renew,Repla							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.200 Appropriated Fund Balance	142,084.00	142,084.00	0.00	0.00	0.00	142,084.00	0.0
Appropriated Fund Balance	142,084.00	142,084.00	0.00	0.00	0.00	142,084.00	0.0
Dept: 304.000 Charges for Services							
343.500 Sewer Fees	1,074,282.00	1,074,282.00	977,021.84	71,429.31	0.00	97,260.16	90.9
343.510 Sewer Penalties	1,033.00	1,033.00	5,468.94	1,379.69	0.00	-4,435.94	529.4
Charges for Services	1,075,315.00	1,075,315.00	982,490.78	72,809.00	0.00	92,824.22	91.4
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	7,000.00	7,000.00	3,937.97	255.77	0.00	3,062.03	56.3
Miscellaneous Revenues	7,000.00	7,000.00	3,937.97	255.77	0.00	3,062.03	56.3
Revenues	1,224,399.00	1,224,399.00	986,428.75	73,064.77	0.00	237,970.25	80.6

Sewer Fund - Expenses

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 103 - Sewer System-Maint,Renew,Repla							
Expenditures							
Dept: 535.000 Sanitary Sewers							
500.120 Regular Salaries	50,304.00	50,304.00	46,388.82	3,571.72	0.00	3,915.18	92.2
500.210 Employer FICA Taxes	3,849.00	3,849.00	3,549.50	273.25	0.00	299.50	92.2
500.220 Retirement	4,955.00	4,955.00	4,569.25	351.81	0.00	385.75	92.2
500.230 Group Insurance	9,587.00	9,587.00	7,178.76	598.23	0.00	2,408.24	74.9
500.315 Professional Services	26,227.00	26,227.00	13,009.45	716.45	0.00	13,217.55	49.6
500.340 Sewer/Wastewater	900,244.00	900,244.00	864,954.90	74,644.28	0.00	35,289.10	96.1
500.435 Utilities	15,179.00	15,179.00	14,930.22	1,882.88	0.00	248.78	98.4
500.451 Auto, Property & Liability Ins	6,419.00	6,419.00	5,578.62	0.00	0.00	840.38	86.9
500.452 Workers Compensation Insur	6,322.00	6,322.00	4,044.00	0.00	0.00	2,278.00	64.0
500.459 Sewer Line Maintenance	70,000.00	70,000.00	69,700.87	3,198.76	0.00	299.13	99.6
500.465 Pump Station Maintenance	33,000.00	33,000.00	17,435.16	0.00	0.00	15,564.84	52.8
500.497 Contingency	15,000.00	15,000.00	0.00	0.00	0.00	15,000.00	0.0
500.506 Printing & Binding	500.00	500.00	0.00	0.00	0.00	500.00	0.0
500.508 Postage	250.00	250.00	0.00	0.00	0.00	250.00	0.0
500.550 Operating Supplies/Misc	2,000.00	2,000.00	424.50	0.00	0.00	1,575.50	21.2
500.750 Depreciation	55,563.00	55,563.00	52,916.38	52,916.38	0.00	2,646.62	95.2
Sanitary Sewers	1,199,399.00	1,199,399.00	1,104,680.43	138,153.76	0.00	94,718.57	92.1
Dept: 570.000 pumps,sewer lines,rehab							
509.630 Emergency Sewer Replace	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.0
pumps,sewer lines,rehab	25,000.00	25,000.00	0.00	0.00	0.00	25,000.00	0.0
Expenditures	1,224,399.00	1,224,399.00	1,104,680.43	138,153.76	0.00	119,718.57	90.2

Capital Projects Fund - Revenues

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 300 - Capital Project Fund							
Revenues							
Dept: 303.000 Intergovernmental Revenues							
334.903 FDOT-STREETSCAPE	58,300.00	58,300.00	0.00	0.00	0.00	58,300.00	0.0
Intergovernmental Revenues	58,300.00	58,300.00	0.00	0.00	0.00	58,300.00	0.0
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	12,806.00	12,806.00	10,271.93	806.52	0.00	2,534.07	80.2
Miscellaneous Revenues	12,806.00	12,806.00	10,271.93	806.52	0.00	2,534.07	80.2
Dept: 581.100 Interfund Transfers							
381.105 Transfer from General Fund	1,615,756.00	1,615,756.00	1,615,756.00	0.00	0.00	0.00	100.0
Interfund Transfers	1,615,756.00	1,615,756.00	1,615,756.00	0.00	0.00	0.00	100.0
Revenues	1,686,862.00	1,686,862.00	1,626,027.93	806.52	0.00	60,834.07	96.4

Capital Projects Fund - Expenses

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 300 - Capital Project Fund							
Expenditures							
Dept: 519.000 General							
500.497 Contingency	259,038.00	228,599.00	0.00	0.00	0.00	228,599.00	0.0
500.750 Depreciation	226,024.00	226,024.00	0.00	0.00	0.00	226,024.00	0.0
General	485,062.00	454,623.00	0.00	0.00	0.00	454,623.00	0.0
Dept: 534.160 AIAStreetscape Project							
500.640 Capital Outlay - Equipt & Mach	58,300.00	58,300.00	20,440.50	0.00	0.00	37,859.50	35.1
AIAStreetscape Project	58,300.00	58,300.00	20,440.50	0.00	0.00	37,859.50	35.1
Dept: 534.161 Town Entryways							
500.630 Cap Outlay Imp other than bldg	20,000.00	30,439.00	27,988.89	0.00	0.00	2,450.11	92.0
Town Entryways	20,000.00	30,439.00	27,988.89	0.00	0.00	2,450.11	92.0
Dept: 572.106 AIA to Pine (Streetscape)							
500.630 Cap Outlay Imp other than bldg	29,000.00	29,000.00	0.00	0.00	0.00	29,000.00	0.0
AIA to Pine (Streetscape)	29,000.00	29,000.00	0.00	0.00	0.00	29,000.00	0.0
Dept: 575.550 Terra Mar Bridge							
500.630 Cap Outlay Imp other than bldg	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.0
Terra Mar Bridge	30,000.00	30,000.00	0.00	0.00	0.00	30,000.00	0.0
Dept: 576.127 Fish - Reef Habitat							
500.630 Cap Outlay Imp other than bldg	64,500.00	64,500.00	0.00	0.00	0.00	64,500.00	0.0
Fish - Reef Habitat	64,500.00	64,500.00	0.00	0.00	0.00	64,500.00	0.0
Dept: 579.166 El Mar Streetscape-Des & Permi							
500.630 Cap Outlay Imp other than bldg	125,000.00	125,000.00	82,707.50	0.00	0.00	42,292.50	66.2
El Mar Streetscape-Des & Permi	125,000.00	125,000.00	82,707.50	0.00	0.00	42,292.50	66.2
Dept: 579.167 El Mar - Construction							
500.630 Cap Outlay Imp other than bldg	875,000.00	875,000.00	0.00	0.00	0.00	875,000.00	0.0
El Mar - Construction	875,000.00	875,000.00	0.00	0.00	0.00	875,000.00	0.0
Dept: 579.168 Marine Park							
500.630 Cap Outlay Imp other than bldg	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Marine Park	0.00	20,000.00	0.00	0.00	0.00	20,000.00	0.0
Expenditures	1,686,862.00	1,686,862.00	131,136.89	0.00	0.00	1,555,725.11	7.8

Parking Fund - Revenues

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 310 - Parking Fund							
Revenues							
Dept: 000.000 Appropriated Fund Balance							
380.200 Appropriated Fund Balance	21,449.00	21,449.00	0.00	0.00	0.00	21,449.00	0.0
Appropriated Fund Balance	21,449.00	21,449.00	0.00	0.00	0.00	21,449.00	0.0
Dept: 304.000 Charges for Services							
344.500 Parking Permits	33,033.00	33,033.00	33,032.50	0.00	0.00	0.50	100.0
344.552 Business District Meters	285,571.00	285,571.00	202,338.15	17,605.67	0.00	83,232.85	70.9
344.553 Commmercial Blvd. Meters	9,992.00	9,992.00	17,091.93	925.31	0.00	-7,099.93	171.1
344.559 El Mar Parking Lot	60,874.00	60,874.00	56,321.63	4,879.99	0.00	4,552.37	92.5
344.560 A1A Parking Lot	33,198.00	33,198.00	22,361.94	1,170.85	0.00	10,836.06	67.4
Charges for Services	422,668.00	422,668.00	331,146.15	24,581.82	0.00	91,521.85	78.3
Dept: 305.000 Fines & Forfeitures							
354.100 Parking Fines	124,198.00	124,198.00	58,352.62	20,832.10	0.00	65,845.38	47.0
Fines & Forfeitures	124,198.00	124,198.00	58,352.62	20,832.10	0.00	65,845.38	47.0
Dept: 306.000 Miscellaneous Revenues							
361.100 Interest Earnings	1,250.00	1,250.00	382.34	25.30	0.00	867.66	30.6
Miscellaneous Revenues	1,250.00	1,250.00	382.34	25.30	0.00	867.66	30.6
Revenues	569,565.00	569,565.00	389,881.11	45,439.22	0.00	179,683.89	68.5

Parking Fund - Expenses

For the Period: 10/1/2009 to 9/30/2010	Original Bud.	Amended Bud.	Annual Actual	CURR MTH	Encumb. YTD	UnencBal	% Bud
Fund: 310 - Parking Fund							
Expenditures							
Dept: 545.000 Parking Operations							
500.120 Regular Salaries	87,553.00	87,553.00	76,097.99	5,833.15	0.00	11,455.01	86.9
500.210 Employer FICA Taxes	6,698.00	6,698.00	5,576.22	430.41	0.00	1,121.78	83.3
500.220 Retirement	8,624.00	8,624.00	7,453.98	574.57	0.00	1,170.02	86.4
500.230 Group Insurance	20,671.00	20,671.00	16,268.30	1,349.18	0.00	4,402.70	78.7
500.315 Professional Services	22,298.00	22,298.00	10,973.15	3,885.79	0.00	11,324.85	49.2
500.344 Worker Comp-Professional Test	150.00	150.00	0.00	0.00	0.00	150.00	0.0
500.345 Contractual Services	6,150.00	6,150.00	4,616.89	407.11	0.00	1,533.11	75.1
500.410 Communications	2,182.00	2,182.00	280.56	23.37	0.00	1,901.44	12.9
500.430 Electric Service	4,098.00	4,098.00	2,573.34	182.00	0.00	1,524.66	62.8
500.431 Water Service	4,997.00	4,997.00	2,664.20	194.61	0.00	2,332.80	53.3
500.445 Equip Rent/Lease	5,687.00	5,687.00	1,264.85	330.00	0.00	4,422.15	22.2
500.447 Parking Meter Maintenance	1,752.00	1,752.00	0.00	0.00	0.00	1,752.00	0.0
500.449 Parking Lot Maintenance	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
500.451 Auto, Property & Liability Ins	275.00	275.00	241.00	0.00	0.00	34.00	87.6
500.452 Workers Compensation Insur	4,104.00	4,104.00	3,941.00	0.00	0.00	163.00	96.0
500.460 Equipment Maintenance	1,000.00	1,000.00	0.00	0.00	0.00	1,000.00	0.0
500.461 Vehicle Maintenance	1,000.00	1,000.00	173.37	0.00	0.00	826.63	17.3
500.462 Fuel	1,895.00	3,033.00	3,033.00	0.00	0.00	0.00	100.0
500.463 Service Maintenance Contracts	990.00	990.00	0.00	0.00	0.00	990.00	0.0
500.497 Contingency	5,512.00	4,374.00	0.00	0.00	0.00	4,374.00	0.0
500.506 Printing & Binding	580.00	580.00	0.00	0.00	0.00	580.00	0.0
500.508 Postage	116.00	116.00	0.00	0.00	0.00	116.00	0.0
500.525 Uniform Expense	623.00	623.00	579.80	37.00	0.00	43.20	93.1
500.533 Parking Meter Parts-Supplies	1,500.00	9,800.00	9,428.72	0.00	0.00	371.28	96.2
500.545 Training	250.00	250.00	0.00	0.00	0.00	250.00	0.0
500.550 Operating Supplies/Misc	5,000.00	5,000.00	839.98	839.98	0.00	4,160.02	16.8
500.640 Capital Outlay - Equipt & Mach	20,000.00	11,700.00	9,425.88	9,425.88	0.00	2,274.12	80.6
500.710 Debt Service - Principal	102,088.00	102,088.00	116,671.16	29,599.12	0.00	-14,583.16	114.3
500.720 Debt Service - Interest	75,051.00	75,051.00	60,454.02	14,680.60	0.00	14,596.98	80.6
500.750 Depreciation	12,076.00	12,076.00	12,910.32	12,910.32	0.00	-834.32	106.9
Parking Operations	403,920.00	403,920.00	345,467.73	80,703.09	0.00	58,452.27	85.5
Dept: 581.100 Interfund Transfers							
500.912 Transfer to General Fund	165,645.00	165,645.00	165,645.00	0.00	0.00	0.00	100.0
Interfund Transfers	165,645.00	165,645.00	165,645.00	0.00	0.00	0.00	100.0
Expenditures	569,565.00	569,565.00	511,112.73	80,703.09	0.00	58,452.27	89.7