

1. Discussion Objective:

Work Session Date: February 19, 2013

Begin discussions and preparation of the budget for the FY 2013-2014.

2. Submitter of Information:

- Council
- Town Staff
- Town Attorney

3. Estimated Time for this item:

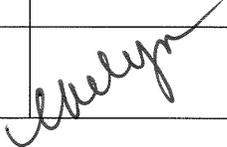
60 minutes

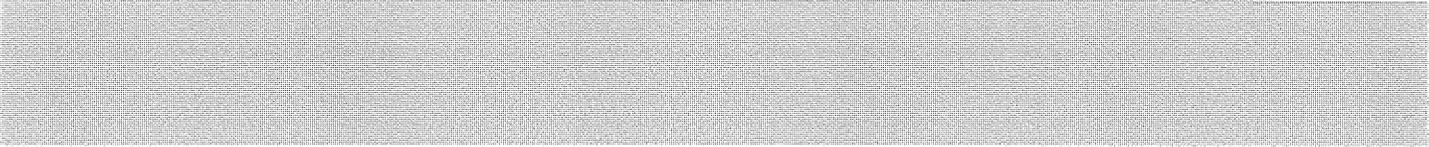
5. Background:

The budget for FY 2014 (*October 1, 2013 through September 30, 2014*) must be adopted by September 30th, 2013. Council members have expressed a desire to begin the review process early this year.

Attachments include:

- Memo - Introduction
- Financial Statements 12/31/2012 (*unaudited*)
- Exhibit "A"
 - Actual FY 2011-2012
 - Approved budget FY 2012-2013
 - Year-to-date through January 31, 2013

| Town Manager | Town Attorney | Finance Director | Public Works Director | Community Development Director | Parks & Recreation Director | Town Clerk |
|---|---------------|---|-----------------------|--------------------------------|-----------------------------|------------|
|  | |  | | | | |



Town of Fort Myers Beach
Work Session
February 19, 2013

Introduction memo

*General Fund and Water Utility Revenues and Expenses
through 12/31/2012 (summary)*

Memos from Departments

Town of Fort Myers Beach



Memo

To: Terry Stewart, Town Manager
From: Evelyn Wicks, Finance Director
Date: February 7, 2013
Re: FY 2014 Budget

Evelyn Wicks

As part of the early review of the budget for FY 2014, I have assembled some information that may be of interest to the Council. I've included the General Fund and Water Utility Enterprise Fund revenue and expense summaries through December 31st, 2012. The first three months of the current year are performing as expected.

Town-wide - I anticipate a 5% increase in health insurance premiums which will cost the Town approximately \$16,500 annually; no changes in pension or any other benefit costs. The Town's general liability and all other non-health insurance coverage's are expected to remain stable with no significant changes in cost or coverage. As we get closer to working on the final budget, we will contact the utility companies to see if there are any rate increases expected.

Attached please find information from the Departments outlining their needs for the upcoming year. These requests and the associated costs are very preliminary and are likely to change through the process, but the list gives you some ideas to work with.

**Town of Fort Myers Beach
General Fund Budget - Detail**

| | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|------------------------|---------------------------|------------------------|---------------------------|
| Revenues | | | |
| Property Taxes | \$ 1,987,294 | \$ 1,908,482 | \$ 1,451,581 |
| Franchise Fees | 74,512 | 75,000 | - |
| Sales Tax | 429,701 | 444,003 | 30,257 |
| Utilities Tax | 388,624 | 722,777 | 142,115 |
| Other Taxes | 850,217 | 910,206 | 85,455 |
| Short Term Rentals | 3,000 | - | - |
| Licenses & Permits | 380,520 | 287,750 | 112,720 |
| Fines & Forfeitures | 7,942 | 20,000 | 1,771 |
| Operating Grants | 119,806 | 108,520 | 1,503 |
| Charges for Services | 468,973 | 591,028 | 118,899 |
| Interest | 70,251 | 71,850 | 12 |
| Miscellaneous Revenues | 144,670 | 135,550 | 50,342 |
| Transfers | 340,426 | 504,363 | 45,157 |
| TOTAL REVENUES | \$ 5,265,933 | \$ 5,779,529 | \$ 2,039,813 |

| | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|------------------------------|---------------------------|------------------------|---------------------------|
| Expenditures | | | |
| Town Council | \$ 116,477 | \$ 126,742 | \$ 32,201 |
| Committees | 1,645 | 7,500 | 7,586 |
| Town Manager | 244,519 | 362,623 | 56,849 |
| Town Clerk | 191,694 | 222,521 | 47,478 |
| General Services | 854,862 | 946,044 | 255,676 |
| Legal Services | 153,282 | 160,400 | 22,699 |
| Financial Services | 287,842 | 235,679 | 57,737 |
| Public Works Administration | 260,035 | 433,661 | 85,450 |
| Parks and Recreation | 812,525 | 887,972 | 162,199 |
| Maintenance | 537,303 | 602,950 | 120,708 |
| Times Square | 80,181 | 102,900 | 20,383 |
| Maritime | 202,773 | 219,109 | 41,530 |
| Parking | 293,236 | 343,000 | 79,952 |
| Community Development Admin. | 373,770 | 513,783 | 107,603 |
| Building Division | 328,383 | 313,582 | 65,034 |
| Code Compliance | 120,378 | 131,182 | 28,599 |
| LPA | 3,372 | 18,300 | 241 |
| Mound House | 88,894 | 126,631 | 36,315 |
| Newton Park | 17,510 | 24,950 | 2,156 |
| FPAN Program (net) | 2 | - | - |
| TOTAL EXPENDITURES | \$ 4,968,684 | \$ 5,779,529 | \$ 1,230,394 |

| | | | |
|---|------------|------|------------|
| <i>Revenues over (under) expenditures</i> | \$ 297,250 | \$ 0 | \$ 809,419 |
|---|------------|------|------------|

**Town of Fort Myers Beach
Water Utility Enterprise Fund Budget - Summary**

| | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---|---------------------------|------------------------|---------------------------|
| Revenues | | | |
| Water Utility Enterprise | 3,964,545 | 3,848,600 | 705,217 |
| Expenditures | | | |
| Water Utility Enterprise | 2,893,585 | 3,848,600 | 556,876 |
| <i>Revenues over (under) expenditures</i> | \$ 1,070,960 | \$ (0) | \$ 148,341 |

**Town of Fort Myers Beach
FY14 Budget Workshop 2/19/13**

Expenses

| Town Manager | Requested Increase/(Decrease) |
|---|-------------------------------|
| Contingency | (63,171) |
| Health Insurance - All Departments | 16,500 |
| Cost of Living Increase - 2 % - All Departments | 41,500 |
| | <u>\$ (5,171)</u> |

| Town Clerk | Requested Increase/(Decrease) |
|----------------------------|-------------------------------|
| Travel/Training/Meals | (3,100) |
| Telephone & Communications | - |
| Memberships/Dues | (75) |
| Municipal Code | 1,750 |
| Misc Other Expense | 900 |
| | <u>\$ (525)</u> |

| General Services | Requested Increase/(Decrease) |
|---|-------------------------------|
| Marketing Specialist/Public Information Officer | 65,000 |

| Public Works Administration | Requested Increase/(Decrease) |
|-----------------------------|-------------------------------|
| Travel/Training/Meals | 500 |
| Public Services | 400 |
| | <u>\$ 900</u> |

| Parks and Recreation | Requested Increase/(Decrease) |
|-----------------------|-------------------------------|
| Salaries | 2,000 |
| Car Allowance | 4,800 |
| Dues and memberships | 500 |
| BORC - Special events | 6,000 |
| Salaries - Pool | 27,000 |
| | <u>\$ 40,300</u> |

| Maintenance | Requested Increase/(Decrease) |
|---------------------------------------|-------------------------------|
| Contract Labor | 74,880 |
| Emergency Communications & operations | 500 |
| Fuel | 2,000 |
| Vehicle maintenance | 6,000 |
| New vehicle/ equipment | 4,000 |
| | <u>\$ 87,380</u> |

**Town of Fort Myers Beach
FY14 Budget Workshop 2/19/13**

| Maritime | Requested Increase/(Decrease) |
|------------------------|-------------------------------|
| Maintenance and repair | (2,400) |
| | <u>\$ (2,400)</u> |

| Parking | Requested Increase/(Decrease) |
|------------------------|-------------------------------|
| Parking-Administration | 75,000 |
| | <u>\$ 75,000</u> |

| Community Development Admin. | Requested Increase/(Decrease) |
|-----------------------------------|-------------------------------|
| Emergency & Floodplain Management | 19,000 |
| Geographic Information System | 25,000 |
| | <u>\$ 44,000</u> |

| Beach Access and Shoreline | Requested Increase/(Decrease) |
|------------------------------------|-------------------------------|
| Contract Labor | (64,880) |
| Equipment - Beach Access | 40,000 |
| Beach Raking | 3,000 |
| Beach Access repairs & maintenance | (37,720) |
| Horticultural and Solid Waste | (24,000) |
| Beach Access Operating Supplies | (1,364) |
| Beach Access Utilities | 3,340 |
| Misc. Expenses | 15,280 |
| | <u>\$ (66,344)</u> |

| Gas Tax - Net of transfers to CIP | Requested Increase/(Decrease) |
|---|-------------------------------|
| Road repair and maintenance | 10,000 |
| North Estero Landscape & Road Maintenance | 6,000 |
| | <u>\$ 16,000</u> |

| Capital Improvement Projects | Requested Increase/(Decrease) |
|-------------------------------|-------------------------------|
| Basin Based Project HMPG 1609 | 1,200 |
| Comfort Stations | 60,000 |
| Solid Waste Transfer Station | 45,900 |

**Town of Fort Myers Beach
FY14 Budget Workshop 2/19/13**

| | |
|--|---------------------|
| Beach and Bay Access Improvements | (108,496) |
| Bay Oaks - Tennis practice concrete wall | 12,000 |
| Bay Oaks - Bleacher Cover - Little League Grandstand | 20,000 |
| Newton Park Shade Structure | 32,300 |
| Public Dock | 5,000 |
| Time Square Paver Replacement | - |
| Multi-Modal Improvements | 785,000 |
| Public Parking Improvements | 60,000 |
| Time Square - Clock Improvements | 7,000 |
| Time Square - Lights/Fixtures/Electric | 4,000 |
| Time Square - Band Shell | 30,000 |
| Time Square - Bench, Bike Rack Replacements | 9,250 |
| Purchases - Vehicles - Fuso | 130,000 |
| Purchases - Vehicles - SUV | 32,000 |
| Purchases - Beach Vehicle | 48,000 |
| Purchases - Tennant Sweeper | 37,000 |
| Purchases - Light Duty | 36,000 |
| Purchases - Elevator Lift/Truck | 30,000 |
| Purchases - Project Camera/Computers/GPS | 1,000 |
| Water Utility Improvements - Phase Ib (Times Square) | 1,000,000 |
| | <u>\$ 2,277,154</u> |

| Water Utility Enterprise Fund | Requested Increase/(Decrease) |
|--|-------------------------------|
| Administrative Expense | 69,056 |
| Professional Services | (70,000) |
| Other Contractual Services | (40,500) |
| Repair and maintenance | (60,000) |
| Office supplies | (4,437) |
| Capital Additions/Operations Equipment | 20,000 |
| Professional Services Management | 3,337 |
| Bulk water agreement | 35,531 |
| | <u>\$ (47,013)</u> |

Town of Fort Myers Beach



Memo

To: Mayor, Vice-Mayor and Council Members
From: Terry Stewart, Town Manager
Date: February 7, 2013
Re: FY 2014 Budget

At the Council's preliminary review of the FY 2014 budget, please consider the following items:

Town Council

- Committee minutes – additional cost for transcribing minutes for the various committees including the audit committee and traffic committee.
- Committees - with the addition of the Traffic Committee, the Council may want to include additional funding for recommended projects.

Town Manager

- The current budget includes an \$113,171 for contingency. This was included because of the uncertainty of the revenue from the Communications Tax. Upcoming year, this amount could be reduced to \$50,000.

General Services

- Add one position as a Marketing Specialist/Public Information Officer. This position would be a category 108 (*base level management position*) with an estimated annual cost of \$65,000 including benefits. This position would report to the Town Manager.
- 2% cost of living increase for all employees; estimated annual total cost \$41,500.
- Telephone/internet costs: unknown at this time: this amount may change because the Town is issuing a Request for Proposal for fiber optic service which may include new telephone costs as well.
- Town Hall Lease – unknown at this time
- Animal Control – unknown at this time



Town of Fort Myers Beach

Memorandum

To: Evelyn Wicks, Director of Finance
From: Michelle Mayher, Town Clerk 
Date: February 6, 2013
Re: FY 2014 Preliminary Budget

| | | |
|---------------------------------|-------------|--------------------|
| Travel/Training/Meals | | \$4500.00 |
| FACC Summer and Fall Academies | | |
| Michelle | \$1850. | |
| Derek | \$1850. | |
| IIMC Annual Conference | | |
| Michelle | \$1800. | |
| Telephone/ Communication | | \$1850.00 |
| Membership and dues | | \$ 450.00 |
| Michelle | \$225.00 | |
| Derek | \$225.00 | |
| Municipal Code | | \$11,750.00 |
| Printing LDC | \$10,000.00 | |
| Code Supplements and N.O.W. | \$ 1,750.00 | |
| Misc Other Expenses | | \$ 900.00 |

Evelyn Wicks

From: Patti Evans <pattievans1259@gmail.com>
Sent: Thursday, February 07, 2013 5:34 AM
To: Evelyn Wicks
Cc: Patti Evans
Subject: Budget Requests
Attachments: Parks and Recreation Budget Increase 2014.docx

Evelyn,

Please find attached a synopsis of this narrative.

We are asking for a **\$2,000** increase to the BORC salary line item to permit the creation of a Recreation Aide position. This position will have authority over Recreation Aides. They will have programming duties, as well as training, cashier and office assistant responsibilities. A job description will be provided upon request.

In order that we maintain the newly established Cash Handling Procedures, it is necessary to create "Cashiers" within the Recreation Division. We are projecting three (3) Cashiers to cover ONLY the 15 busiest weeks of the swim season (May-August) at 54 hours weekly. Wage is \$8/hr with 3 Cashiers working overlapping shift changes at 20hrs/weekly. Total request: **\$24,960**.

Additionally at the Pool, we desire to establish a "Head Lifeguard" position. This position would be paid at a Level 103 (\$14/hr). Or $\$1.75 \times 30\text{hrs/wk} \times 50\text{wks} = \$2,625$. I have rounded this request up to **\$3,000**.

Professional development and membership within our National Park and Recreation Association is key to employee development. We are currently members of the Florida recreation and Park Association. I propose to join NRPA at a level that permits all FT employees and up to 10 addition citizen (Board or Council) memberships as well for **\$500**.

In the current budget year, another department head was provided a car allowance. this is a regular practice in other municipalities. Tracking mileage is problematic. My duties have caused considerable mileage to accrue on my vehicle. Presently, our reimbursement has not kept up with the price of fuel. Due to the multiple job-related locations and travel I am required to perform, this reimbursement is feasible at this time. **\$4,800** addition.

My department has been assigned to create a holiday event with snow. This snow will be an expense of between \$3500-\$5000 additional dollars. We are also expected to create family activities on the 4th of July. While sponsorships will be sought, we are requesting **\$6,000** additional within the Special Events line item.

Tennis is played consistently year-round at Bay Oaks. The players have expressed a tennis practice wall to assist in player development. Our first estimate (**\$12,500**) to build the wall on our existing north court area would call for us to build a substantial foundation to support the concrete block wall.

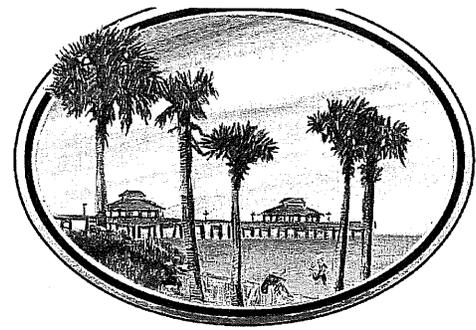
Lastly, our Little League Association is looking into the possibility of hanging protective netting or installing bleacher covers. Staff is working with the LL to ascertain the best plan. This estimate has not been finalized at **\$20,000**.

In closing, we do have a plan to offset some of the pool personnel expense thru pool closures at other times of the year. Additionally, sponsorships will be sought after in all our special events, again assisting with cost recovery.

This increase totals **\$72,300**.

Let me know if you need anything else at this time Evelyn.
Patti

TOWN OF FORT MYERS BEACH



MEMORANDUM

DATE: February 4, 2013
TO: Evelyn Wicks, Finance Director
FROM: Cathie Lewis, Public Works Director
SUBJECT: FY 14 Preliminary Budget Request

I have provided a listing with brief description explaining any budget increases/decreases over the approved FY 13. Also included are changes to the Capital and Gas Tax Budget, both additions and projects moved forward.

PW Administration

- 6,800 - Travel/Training/Meal - Increased to reflect rising fuel costs, including staff utilizing personal vehicles more frequently, additional stormwater training and certifications. additional
- 13,600 - Public Services - Additional advertising Farmers Market, additional public outreach for emergency preparation.

PW Maintenance

- 74,880 - Contract Labor - 1 beach, 1 regular, plus as needed including NEST Maintenance
- 5,500 - Emergency Comms & Prep - Generator Maintenance; IT Support; Reentry Passes, Code Red
- 32,000 - Fuel - To reflect anticipated fuel cost increase
- 42,000 - Vehicle Maintenance - Based on expenses YTD, fleet is aging - maintenance costs increasing.
- 4,000 - Equipment Purchase - Small and hand tools

Times Square – No Change

Maritime

- 14,330 - Repairs & Maintenance – Reduced by (2,400.) - Removed Special Purpose Buoys

Parking

- \$400,000 - Parking Admin - New Contract

Beach Access – This does not include any line items from Parks & Recreation

- 50,614 - Operating Supplies - Reduced by (1,364) - based on historical costs
- 7,600 - BA Utilities - Increased based on historical costs
- 70,257 - Equipment Beach Access - This includes partial cost for an elevated lift and new Fusco purchase, purchase of 2 Kubota's, 1 mule(P&R).
- 40,000 - Contracted Labor - Reduced by (64,880), based on FY 14 needs
- 33,000 - Beach Raking - Contingency
- 133,718 - BA Maintenance - Reduced by (37,720.), based on FY 14 needs

TOWN OF FORT MYERS BEACH

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- 33,000 - Solid & Horticultural Waste - Reduced by (24,000.), based on historical costs
- 15,280 - BA Misc. – Ineligible - Added this due to the need to post Beach Access expenses that are not eligible for TDC funding.

PWSI – Beach Water

- 260,000 - Administrative Expense - Increase for additional PW staffing during construction
- 78,000 - Professional Services – Reduced by (70,000.), moved most engineering into CIP
- 53,000 - Other Contractual Services - Increased laboratory by \$2,000 and large meter testing \$500. based on current costs, increased computer software to fund startup & training of new billing software, decreased inspection services (removed rehab projects)
- 392,000 - Repair and Maintenance - Reduced scheduled and emergency repairs by (60,000.), in part due to the CIP and current run rate
- 1,000 - Office Supplies - Reduced, last year budget including single year purchases by (4,437.)
- 218,000 - Capital Additions/Operations Equipment - Increased by \$20,000 to plan for new billing software estimated at 45,000, other additions have been partially or fully completed so have been reduced.
- 471,587 - Professional Services Mgmt - Increased by 2% to plan for CPI increase pursuant to contract.
- 1,376,318 - Bulk Water Agreement - Increased by 2.65% to plan for annual increase.

Capital Projects

Transportation

- 600,600 - Basin Based Project HMPG 1609 – Moved from prior FY – due to Phase I water project
- 45,900 - Solid Waste Transfer Station – Not funded in prior FY – this work consists of improving the Oak Street transfer area to improve safety, surficial water quality, and aesthetics.
- 880,000 - Multi-Modal Improvements – Moved from prior year., it includes Crescent St, Connecticut, Matanzas

Non-Transportation

- 75,000 - Beach Access Comfort Station – Included in the TDC application – new location on Avenue E
- 100,900 - Beach & Bay Access Improvements – Included in the TDC application based on recommendations from CRAB, includes 2 Bay Accesses and 2 Beach Accesses.
- 32,300 - Newton Park Shade Structure – Included in the TDC application again
- 20,000 - Public Dock – This is being done in conjunction with the Bay Access improvement being proposed for Gulf View/Bay Oaks. Included in the WCIND funding application. This work will consist of preliminary engineering and permitting.
- Times Square
 - 185,000 – Paver Replacement – being moved from FY13
 - 7,000 – Clock Improvements - was not funded in FY 13
 - 30,000 – Band Shell – not included for funding in FY 13
 - 9,250 - Bench/Bike Rack Replacements- not funded in FY 13
 - 4,000 - Lights/Fixtures/Electric – not funded in FY 13
- Water Utility Improvements
 - 1,000,000 – Times Square - Phase IB – Addition
- 60,000 - Public Parking Improvements – Was not funded in FY 13 – Pay station and meter replacements

TOWN OF FORT MYERS BEACH

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- Equipment - Vehicles
 - 130,000 - Fuso (2) – Included for partial funding with FY 14 TDC application
 - 32,000 – SUV - Replacement
- 37,000 - Tennant Sweeper – Replacement – Used in Times Square
- 48,000 - Beach Vehicle – Included in TDC application
- 36,000 - Light Duty Truck – 1 replacement, 1 new
- 30,000 - Elevator Lift/Truck – Replace bucket truck – included for partial funding TDC
- 1,000 - Project Camera/Computers - (Cost shared between SW & Water)
- 4,000 – GPS/Tablet - (Cost shared between SW & Water)

Gas Tax

- 20,000 - Road Repair & Maintenance – 10,000 increase from FY 13
- 6,000 - North Estero Landscape & Road Maintenance – This is being moved from Capital now that the project has moved into maintenance. FY 14 will be the first full year that maintenance is required.



Town of Fort Myers Beach

Memorandum

To: Evelyn Wicks, Finance Director

From: Walter Fluegel, Community Development Director

Date: February 6, 2013

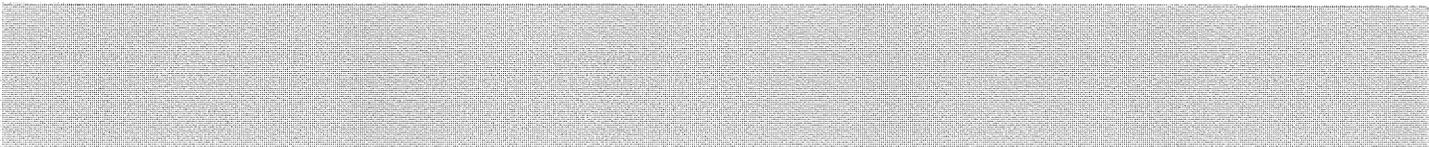
RE: FY 2013/2014 Community Development Department Budget

Based upon my review of the current fiscal year budget, all other budget items from the FY 2012/13 budget would remain the same, with the exception of the following additional requirements.

| Budget Code | Budget Item | Amount | Rationale |
|-----------------|-----------------------------------|-----------|--|
| 01.230.515.5943 | Emergency & Floodplain Management | \$ 19,000 | This code is presently unfunded. However, due to the Town's increasing Floodplain Management activities, funding is necessary to cover the cost of floodplain education (mailings, brochures, etc) and additional required training for CFM designations, building official continuing ed, plan review and inspection training |
| 01.230.515.**** | Geographic Information System | \$25,000 | Staff is proposing to purchase a GIS upgrade to the Town TrakIT System (\$17,500) to add more GIS functionality into the Town permitting system, with the long range goal of integrating GIS into the Town's website. |

Revenue:

DCD Staff will be proposing a new permit fee to offset some of the costs of Floodplain Reviews and Inspection for Building Permits. Currently, Staff conducts Floodplain Reviews and Inspections for all building permits, as a component of the Building Permit review. However, given the increasing complexity of these reviews, the associated costs of the reviews and inspections are not adequately covered by the cost of the building permit fee itself. Staff will be proposing a nominal fee of approximately \$25 per permit for Floodplain Review.



Town of Fort Myers Beach
Work Session
February 19, 2013

Financial Statements
12/31/2012
(unaudited)

Town of Fort Myers Beach
Balance Sheet
All Funds
December 31, 2012 - *unaudited*

| | Combined General | Gas Tax | Beach Access | Capital Projects | Other Gov't Funds | Total Gov't Funds |
|--|---------------------|------------------|-----------------|---------------------|----------------------|----------------------|
| ASSETS | | | | | | |
| Cash and cash equivalents - unrestricted | 2,545,047 | 903,326 | (23,165) | (217,961) | 891,322 | 4,098,570 |
| Investments | 3,200,624 | 1,601,013 | | | | 4,801,637 |
| Investments - restricted | 400,000 | | | | | 400,000 |
| Special assessments and other receivables | 27,698 | - | - | - | - | 27,698 |
| Prepaid expenses | - | - | - | - | - | - |
| Due from other funds | 174,372 | 270,793 | - | - | - | 445,164 |
| Due from other governments | (0) | - | 351,313 | 101,209 | - | 452,521 |
| TOTAL ASSETS | 6,347,740 | 2,775,132 | 328,148 | (116,752) | 891,322 | 10,225,590 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts Payable and accrued liabilities | - | - | - | - | - | - |
| Due to other funds | 270,792 | - | 174,372 | - | - | 445,163 |
| Deferred Revenue | 27,698 | - | (0) | - | - | 27,698 |
| Total Liabilities | 298,489 | - | 174,372 | - | - | 472,861 |
| Fund Balances: | | | | | | |
| Nonspendable: | | | | | | |
| Prepays | - | - | - | - | - | - |
| Restricted for: | | | | | | |
| Parks and Recreation center | 400,000 | | | | | 400,000 |
| Old San Carlos assessments | 122,718 | | | | | 122,718 |
| Transportation | | 2,775,132 | | | | 2,775,132 |
| Beach | 995,995 | | | | | 995,995 |
| Impact Fees | | | | | 891,322 | 891,322 |
| Assigned to: | | | | | | |
| Emergency | 502,641 | | | | | 502,641 |
| Unassigned | 4,027,897 | | 153,776 | (116,752) | | 4,064,921 |
| Total fund balances (deficits) | 6,049,251 | 2,775,132 | 153,776 | (116,752) | 891,322 | 9,752,729 |
| TOTAL LIABILITIES AND FUND BALANCES | 6,347,740 | 2,775,132 | 328,148 | (116,752) | 891,322 | 10,225,590 |

Detail of Balance Sheet Accounts

| | | Combined General | Gas Tax | Beach Access | Capital Projects | Other Gov't Funds | - Total Gov't Funds |
|-------------|--|---------------------|----------------|-----------------|---------------------|----------------------|------------------------|
| Fund | | | | | | | |
| OSC | Special Assessment | 17,396 | | | | | |
| Palmetto | Special Assessment | 10,302 | | | | | |
| | | <u>27,698</u> | | | | | |
| General | Due fr Beach Access | 174,372 | | | | | |
| DRA | Due to Gas Tax Fund-balance prior to 2008 | 256,641 | | | | | |
| Palmetto | Due to Gas Tax Fund-balance prior to 2008 | 14,152 | | | | | |
| | | <u>270,793</u> | | | | | |
| OSC | Deferred Revenue - Assessments | 17,396 | | | | | |
| Palmetto | Deferred Revenue - Assessments | 10,302 | | | | | |
| | | <u>27,698</u> | | | | | |
| Gas Tax | Due from DRA - Balance prior to 2008 | | 256,641 | | | | |
| Gas Tax | Due from Palm/Easy-Balance prior 2008 | | 14,152 | | | | |
| | | | <u>270,793</u> | | | | |
| Beach Acc | Due from Other Govt - TDC | | | 351,313 | | | |
| Beach Acc. | Due to Other funds - General Fund | | | 174,372 | | | |
| Capt'l Imp | Due from TDC - MH landscaping grant FY12 | | | | 72,440 | | |
| Capt'l Imp | Due from TDC - MH landscaping grant FY11 | | | | 28,768 | | |
| | | | | | <u>101,208</u> | | |
| Capt'l Imp | Cash - Beginning Balance - Oct 1, 2012 | | | | (95,060) | | |
| Capt'l Imp | Cash - AP paid in FY13-exp accrued in FY12 | | | | (111,741) | | |
| Capt'l Imp | Cash - AP paid in FY13- Expensed in FY13 | | | | (116,753) | | |
| Capt'l Imp | Cash - Rec'd in FY13 | | | | 105,593 | | |
| | | | | | <u>(217,961)</u> | | |

Town of Fort Myers Beach
Balance Sheet
Combined General Fund
December 31, 2012 - unaudited

| | General | Beach Renourishment | Old San Carlos | DRA | Palmetto/ Easy Street | Emergency Preparedness | Laguna Shores | Combined General Fund |
|--|------------------|------------------------|-------------------|------------------|--------------------------|---------------------------|------------------|--------------------------|
| ASSETS | | | | | | | | |
| Cash and cash equivalents - unrestricted | 1,861,171 | (45,488) | 122,718 | 137,012 | 11,708 | 502,641 | (44,715) | 2,545,047 |
| Investments | 2,159,141 | 1,041,482 | | | | | | 3,200,624 |
| Investments - restricted | 400,000 | | | | | | | 400,000 |
| Special assessments and other receivables | 0 | | 17,396 | | 10,302 | | | 27,698 |
| Prepaid expenses | - | | | | | | | - |
| Due from other funds | 174,372 | | | | | | | 174,372 |
| Due from other governments | (0) | | | | | | | (0) |
| TOTAL ASSETS | 4,594,684 | 995,995 | 140,114 | 137,012 | 22,010 | 502,641 | (44,715) | 6,347,740 |
| LIABILITIES AND FUND BALANCES | | | | | | | | |
| Liabilities: | | | | | | | | |
| Accounts Payable and accrued liabilities | - | - | - | - | - | - | - | - |
| Due to other funds | (1) | - | - | 256,641 | 14,152 | - | - | 270,792 |
| Deferred Revenue | - | | 17,396 | | 10,302 | | | 27,698 |
| Total Liabilities | (1) | - | 17,396 | 256,641 | 24,454 | - | - | 298,489 |
| Fund Balances: | | | | | | | | |
| Reserved for recreation center | | | | | | | | - |
| Unreserved, reported in: | | | | | | | | |
| General Fund | 4,194,685 | | | | | | | 4,194,685 |
| Special Revenue Funds | 400,000 | 995,995 | 122,718 | (119,629) | (2,443) | 502,641 | (44,715) | 1,854,566 |
| Capital Projects Fund | | | | | | | | - |
| Total fund balances (deficits) | 4,594,685 | 995,995 | 122,718 | (119,629) | (2,443) | 502,641 | (44,715) | 6,049,251 |
| TOTAL LIABILITIES AND FUND BALANCES | 4,594,684 | 995,995 | 140,114 | 137,012 | 22,010 | 502,641 | (44,715) | 6,347,740 |

Town of Fort Myers Beach
Balance Sheet
Other Gov't Funds
December 31, 2012 - unaudited

| | Road Impact Fees | Park Impact Fees | Total Other Funds |
|--|---------------------|---------------------|----------------------|
| ASSETS | | | |
| Cash and cash equivalents - unrestricted | 655,213 | 236,110 | 891,322 |
| Investments | | | - |
| Investments - restricted | | | - |
| Special assessments and other receivables | | | - |
| Prepaid expenses | | | - |
| Due from other funds | - | - | - |
| Due from other governments | - | - | - |
| TOTAL ASSETS | 655,213 | 236,110 | 891,322 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts Payable and accrued liabilities | - | - | - |
| Due to other funds | | | - |
| Deferred Revenue | | | - |
| Total Liabilities | - | - | - |
| Fund Balances: | | | |
| Reserved for recreation center | | | - |
| Unreserved, reported in: | | | - |
| General Fund | | | - |
| Special Revenue Funds | 655,213 | 236,110 | 891,322 |
| Capital Projects Fund | | | - |
| Total fund balances (deficits) | 655,213 | 236,110 | 891,322 |
| TOTAL LIABILITIES AND FUND BALANCES | 655,213 | 236,110 | 891,322 |

Town of Fort Myers Beach
Statement of Revenues and Expenditures
All Funds
YTD Ending December 31, 2012 - unaudited

| | Combined General | Gas Tax | Beach Access | Capital Projects | Other Gov't Funds | Total Gov't Funds |
|---|---------------------|---------------|-----------------|---------------------|----------------------|----------------------|
| REVENUES | | | | | | |
| Taxes | | | | | | |
| Property | 1,451,581 | | | | | 1,451,581 |
| Gas | - | 52,901 | | | | 52,901 |
| Franchise | 925 | | | | | 925 |
| Communications services | 61,093 | | | | | 61,093 |
| Public Services Tax | 141,190 | | | | | 141,190 |
| Local Business | 3,198 | | | | | 3,198 |
| Licenses & Permits | 112,020 | | | | | 112,020 |
| Intergovernmental revenues | 53,625 | - | - | - | - | 53,625 |
| Charges for Service | 118,899 | | | | | 118,899 |
| Fines & Forfeitures | 1,771 | | | | | 1,771 |
| Miscellaneous Revenues | | | | | | |
| Special assessments/Impact fees | 10,585 | - | - | - | 11,787 | 22,373 |
| Interest | 36 | 116 | - | - | 231 | 383 |
| Other | 39,757 | | | | | 39,757 |
| Operating Transfers In | 45,157 | - | - | - | - | 45,157 |
| TOTAL REVENUES | 2,039,836 | 53,017 | - | - | 12,019 | 2,104,871 |
| EXPENDITURES | | | | | | |
| Current | | | | | | |
| General Government | 681,702 | - | 1,073 | | 1,934 | 684,709 |
| Public safety | - | | | | | - |
| Physical environment | 85,450 | | 21,099 | | | 106,549 |
| Transportation | 262,572 | 16,772 | | | | 279,344 |
| Culture/Recreation | 209,569 | | 8,621 | | | 218,191 |
| Capital Outlay | - | | | 116,753 | | 116,753 |
| Operating Transfers Out | - | | | | | - |
| TOTAL EXPENDITURES | 1,239,293 | 16,772 | 30,793 | 116,753 | 1,934 | 1,405,545 |
| REVENUES OVER (UNDER) EXPENDITURES | 800,543 | 36,245 | (30,793) | (116,753) | 10,084 | 699,326 |

Town of Fort Myers Beach
Statement of Revenues and Expenditures
Combined General Fund
YTD Ending October 31, 2012 - unaudited

| | PALMETTO/EASY STREET | | | EMERGENCY/PREPAREDNESS | | | LAGUNA SHORES | | | TOTAL Combined General Fund |
|---|----------------------|----------------------------|---------------|------------------------|----------------------------|---------------|-------------------|----------------------------|---------------|-----------------------------------|
| | BUDGET 2012-13 | ACTUAL Year-to- date | % Received | BUDGET 2012-13 | ACTUAL Year-to- date | % Received | BUDGET 2012-13 | ACTUAL Year-to- date | % Received | |
| REVENUES | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property | | | | | | | | | | |
| Gas | | | | | | | | | | |
| Franchise | | | | | | | | | | |
| Communications Services | | | | | | | | | | |
| Public Service Tax | | | | | | | | | | |
| Sales Tax | | | | | | | | | | |
| Utilities Tax | | | | | | | | | | |
| Local Business Tax | | | | | | | | | | |
| Other Taxes | | | | | | | | | | |
| Licenses & Permits | | | | | | | | | | |
| Operating Grants | | | | | | | | | | |
| Charges for Service | | | | | | | | | | |
| Fines & Forfeitures | | | | | | | | | | |
| Miscellaneous Revenues | | | | | | | | | | |
| Special assessments/Impact Fees | | | | | | | | | | |
| Interest | 4,000 | 4 | | 1,000 | 126 | | | (9) | | |
| Other | | | | | | | | | | |
| Operating Transfers In | | | | | | | | | | |
| TOTAL REVENUES | 4,000 | 4 | | 1,000 | 126 | | - | (9) | | 2,039,836 |
| | | | | | | | | | | |
| EXPENDITURES | | | | | | | | | | |
| Current | | | | | | | | | | |
| General Government | | | | | | | | | | |
| Town Council | 4,000 | 30 | | 1,000 | | | | 5,384 | | 8,900 |
| Committees | | | | | | | | | | 32,201 |
| Town Manager | | | | | | | | | | 7,586 |
| Town Clerk | | | | | | | | | | 56,849 |
| General Services | | | | | | | | | | 47,478 |
| Legal Services | | | | | | | | | | 255,676 |
| Financial Services | | | | | | | | | | 22,699 |
| Community Development Admin. | | | | | | | | | | 107,603 |
| Building Division | | | | | | | | | | 65,094 |
| Code Compliance | | | | | | | | | | 28,599 |
| LPA | | | | | | | | | | 241 |
| Public safety | | | | | | | | | | - |
| Physical environment | | | | | | | | | | - |
| Public Work Administration | | | | | | | | | | 85,450 |
| Transportation | | | | | | | | | | - |
| Maintenance | | | | | | | | | | 120,708 |
| Maritime | | | | | | | | | | 41,530 |
| Times Square | | | | | | | | | | 20,383 |
| Parking | | | | | | | | | | 79,952 |
| Culture/Recreation | | | | | | | | | | - |
| Parks and Recreation | | | | | | | | | | 162,199 |
| Mound House | | | | | | | | | | 36,315 |
| Newton Project Administration | | | | | | | | | | 2,156 |
| FPAN Program (net) | | | | | | | | | | - |
| Renourishment Project | | | | | | | | | | - |
| Capital Outlay | | | | | | | | | | - |
| Operating Transfers Out | | | | | | | | | | - |
| TOTAL EXPENDITURES | 4,000 | 30 | | 1,000 | 126 | | - | 5,384 | | 1,239,293 |
| | | | | | | | | | | |
| REVENUES OVER (UNDER) EXPENDITURES | - | (27) | | - | 126 | | - | (5,393) | | 800,543 |

Town of Fort Myers Beach
Statement of Revenue and Expenses
Gas Tax - Detail
YTD Ending December 31, 2012 - unaudited

| Gas Tax Fund | | | | |
|---|-------------------|---------------|--------------|------------------------------------|
| | BUDGET 2012-13 | ACTUAL | | \$ Variance over (under) Budget |
| | | Year-to-date | % Received | |
| REVENUES | | | | |
| Taxes | | | | |
| Gas | 469,135 | 52,901 | 11.3% | (416,234) |
| Operating Grants | - | - | | - |
| Miscellaneous Revenues | | | | |
| Special assessments/Impact Fees | | | | - |
| Interest | - | 116 | | 116 |
| Other | - | - | | - |
| Operating Transfers In | | | | - |
| TOTAL REVENUES | 469,135 | 53,017 | 11.3% | (416,118) |
| EXPENDITURES | | | | |
| Current | | | | |
| General Government | - | | | - |
| Transportation | | | | |
| Road Surveys | 25,000 | - | | (25,000) |
| Traffic Control | 50,000 | - | | (50,000) |
| Trolleys-Interlocal | 235,000 | - | | (235,000) |
| Storm Water (NPDS) | | - | | - |
| Basin Based Project | | - | | - |
| Alternating Light Operation | | - | | - |
| Bridge Maintenance | 8,335 | - | | (8,335) |
| Street Lighting Utilitie | 61,800 | 9,441 | | (52,359) |
| Street Lighting Repairs | 64,000 | - | | (64,000) |
| Traffic Signals Utilities | 15,000 | 859 | | (14,141) |
| Road Repair & Maintenance | 10,000 | 3,857 | | (6,143) |
| Road Resurfacing | | - | | - |
| Bank Charges | | 2,616 | | 2,616 |
| Miscellaneous Expenses | | - | | - |
| Capital Outlay | - | | | - |
| Operating Transfers Out | - | - | | - |
| TOTAL EXPENDITURES | 469,135 | 16,772 | 3.6% | (452,363) |
| REVENUES OVER (UNDER) EXPENDITURES | - | 36,245 | | 36,245 |

Town of Fort Myers Beach
Statement of Revenue and Expenses
Beach Access - Detail
YTD Ending December 31, 2012 - unaudited

| | Beach Access Fund | | | |
|---|-------------------|-----------------|-------------|---------------------------------------|
| | BUDGET | ACTUAL | | \$ Variance over (under) Budget |
| | 2012-13 | YTD | % Rec'd | |
| REVENUES | | | | |
| Operating Grants | 803,732 | - | 0.0% | (803,732) |
| Miscellaneous Revenues | | | | |
| Special assessments/Impact Fees | | | | - |
| Interest | | | | - |
| Other | | | | - |
| Operating Transfers In | | | | - |
| TOTAL REVENUES | 803,732 | - | 0.0% | (803,732) |
| EXPENDITURES | | | | |
| Current | | | | |
| General Government | | | | |
| Salaries - Beach Access | - | - | | - |
| Overtime | - | - | | - |
| FICA Taxes | - | - | | - |
| Retirement | - | - | | - |
| Life Health & Disability | - | - | | - |
| Contract Labor | 104,880 | 1,073 | 1.0% | (103,807) |
| Telephone & Communications | - | - | | - |
| Bank Charges | - | - | | - |
| Misc. expenses | - | - | | - |
| Physical environment | | | | |
| BA Operating Supplies | 51,978 | - | 0.0% | (51,978) |
| Utility Service | 4,260 | 40 | 0.9% | (4,220) |
| Comfort Stations - Utilites | - | - | | - |
| Equipment - Beach Access | 30,257 | 3,446 | 11.4% | (26,811) |
| Beach Raking | 30,000 | - | | (30,000) |
| Beach Access Maintenance | 171,438 | 16,061 | 9.4% | (155,377) |
| ADA Reconstruction | - | - | | - |
| Solid Waste | 57,000 | 1,552 | 2.7% | (55,448) |
| Transportation | | | | |
| - | | | | - |
| Culture/Recreation | | | | |
| Mound House - Contracted | 57,000 | 2,668 | 4.7% | (54,332) |
| Newton Park - Contracted | 20,000 | 3,920 | 19.6% | (16,080) |
| Mound House - Operating | 3,250 | - | 0.0% | (3,250) |
| Newton Park-Operating Supplies | 3,750 | - | 0.0% | (3,750) |
| Mound House - Repairs & Maint | 9,000 | 867 | 9.6% | (8,133) |
| Newton Park-Repairs & Maint | 12,000 | 101 | 0.8% | (11,900) |
| Mound House Utilities | 5,500 | 649 | 11.8% | (4,851) |
| Newton Park Utilities | 10,000 | 417 | 4.2% | (9,583) |
| Capital Outlay | | | | |
| - | | | | - |
| Operating Transfers Out | 233,419 | - | | (233,419) |
| TOTAL EXPENDITURES | 803,732 | 30,793 | 3.8% | (772,940) |
| REVENUES OVER (UNDER) EXPENDITURES | - | (30,793) | | (30,793) |

Town of Fort Myers Beach
Statement of Revenue and Expenses
Capital Projects - Detail
YTD Ending December 31, 2012 - unaudited

| Capital Projects Fund | | | |
|---|---------------------|-------------------|----------------------------|
| BUDGET | ACTUAL | | \$ Variance |
| 2012-13 | Year-to-date | % Received | over (under) Budget |
| REVENUES | | | |
| Operating Grants | | | |
| FEMA Highway | - | | - |
| CIP Mound House Grants | 1,125,457 | | (1,125,457) |
| TDC Grant | 569,321 | | (569,321) |
| SFWMD | - | | - |
| WCIND Kayak Shed | - | | - |
| North Estero Misc Rev | - | | - |
| Capital Projects Fund | - | | - |
| SFWMD | - | | - |
| Utilities Transfer | - | | - |
| Transfer from Gas Tax | - | | - |
| FEMA | 449,550 | | (449,550) |
| Cultural Resources Miscellaneous | - | | - |
| North Estero Misc Rev | - | | - |
| Charges for Service | | | |
| Fines & Forfeitures | | | |
| Miscellaneous Revenues | | | |
| Special assessments/Impact Fees | | | - |
| Interest | | | - |
| Other - Cultural Resources | | | - |
| Water Utility Bond Proceeds | 2,900,000 | | - |
| Operating Transfers In | 1,703,350 | | (1,703,350) |
| TOTAL REVENUES | 6,747,678 | - | (3,847,678) |
| | | 0.0% | |
| EXPENDITURES | | | |
| Current | | | |
| Capital Outlay | | | |
| Miscellaneous | - | | - |
| Neighborhood Landscaping | - | | - |
| Storm Water (NPDS) | 1,000,000 | 3,813 | (996,187) |
| Beach Access Comfort Station | 15,000 | | (15,000) |
| Basin Based Project HMPG | 599,400 | | (599,400) |
| MH Capital Improvements | 1,125,457 | | (1,125,457) |
| Beach Renourishment | - | | - |
| Newton Park | 144,925 | 6,615 | (138,311) |
| Laguna Shores | - | 95,753 | 95,753 |
| North Estero | 250,000 | | (250,000) |
| Laguna Shores | - | | - |
| Bay Oaks - Partitions, Storage, backstop | 24,500 | | - |
| House restoration | - | | - |
| MH Pool Exhibit | - | | - |
| TDC Park Development | - | | - |
| Phase I Landscape Restoration | - | | - |
| Solid Waste Transfer Station | - | | - |
| MH Lead Abatement Work | - | | - |
| WCIND Kayak Shed | - | 532 | 532 |
| Beach & Bay Access Impro | 209,396 | | - |
| Public Dock | 15,000 | | - |
| Times Square Paver Repla | 185,000 | | - |
| Multi-Model Improvements | 95,000 | | - |
| Road Repair & Maintenance | 180,000 | | (180,000) |
| Phase II Landscape Restoration | - | 150 | 150 |
| House Restoration | - | 9,890 | 9,890 |
| Water Utility-Phase I an | 2,500,000 | | (2,500,000) |
| Water Utility-Phase II | 200,000 | | (200,000) |
| Water Utility-Phase III | 200,000 | | (200,000) |
| Project Camera/Computers | 4,000 | | (4,000) |
| Operating Transfers Out | - | | - |
| TOTAL EXPENDITURES | 6,747,678 | 116,753 | (6,102,029) |
| | | 1.7% | |
| REVENUES OVER (UNDER) EXPENDITURES | - | (116,753) | 2,254,351 |

Town of Fort Myers Beach
Statement of Revenues and Expenditures
Other Governmental Funds
December 31, 2012 - unaudited

| | ROAD IMPACT FEES | | | | PARK IMPACT FEES | | | | TOTAL YTD OTHER GOV'T FUNDS |
|---|------------------|--------------|---------|---------------------------------------|------------------|--------------|---------|---------------------------------------|-----------------------------------|
| | BUDGET | ACTUAL | | \$ Variance over (under) Budget | BUDGET | ACTUAL | | \$ Variance over (under) Budget | |
| | 2012-13 | YTD | % Rec'd | | 2012-13 | YTD | % Rec'd | | |
| REVENUES | | | | | | | | | |
| Operating Grants | | | | - | | | | - | - |
| Miscellaneous Revenues | | | | - | | | | - | - |
| Special assessments/Impact Fees | - | 7,918 | | 7,918 | - | 3,870 | | 3,870 | 11,787 |
| Interest | 31,000 | 151 | | (30,849) | 750 | 81 | | (669) | 231 |
| Other | - | - | | - | - | - | | - | - |
| Operating Transfers In | | | | - | | | | - | - |
| TOTAL REVENUES | 31,000 | 8,068 | | (22,932) | 750 | 3,950 | | 3,200 | 12,019 |
| EXPENDITURES | | | | | | | | | |
| Current | | | | | | | | | |
| General Government | 31,000 | 1,261 | 4.1% | (29,739) | 750 | 673 | | (77) | 1,934 |
| Physical environment | | | | - | | | | - | - |
| Maintenance | | | | - | | | | - | - |
| Transportation | | | | - | | | | - | - |
| Culture/Recreation | | | | - | | | | - | - |
| Capital Outlay | | | | - | | | | - | - |
| Operating Transfers Out | | | | - | | | | - | - |
| TOTAL EXPENDITURES | 31,000 | 1,261 | | (29,739) | 750 | 673 | | (77) | 1,934 |
| REVENUES OVER (UNDER) EXPENDITURES | - | 6,807 | | 6,807 | - | 3,277 | | 3,277 | 10,084 |

Town of Fort Myers Beach
General Fund
Detail of Total Revenues on Page 5
December 31, 2012 - unaudited

| | ACTUAL |
|---|---------------------|
| | <u>Year-to-date</u> |
| Taxes | |
| Property | 1,451,580.84 |
| Gas | |
| Franchise | - |
| Communications Services | 61,092.88 |
| Public Service Tax | 141,189.59 |
| Sales Tax | 30,257.18 |
| Utilities Tax | 925.05 |
| Local Business Tax | 3,197.53 |
| Other Taxes: | |
| Mobile Home Licenses | 8,352.55 |
| Alcoholic Beverage License | - |
| Neighborhood Landscaping | 4,307.50 |
| State Revenue Sharing | 9,204.68 |
| | 21,864.73 |
| Total Taxes | 1,710,107.80 |
| Licenses & Permits: | |
| Building Permit Fees | 40,802.25 |
| Site Review Fees | 10,825.00 |
| FMB Permits & Zoning Fee | 29,058.30 |
| Vendor Fees | - |
| Vehicle Fees | - |
| PR Fees | - |
| Permit Fees | - |
| Admin Radon | 2,017.47 |
| Contractor Registration Fees | 6,250.00 |
| Solid Waste | - |
| Other Licenses/Permits/Fees | 5,060.00 |
| Code Enforcement Lien/Fine Satisfaction | 16,122.50 |
| Sign Permits | - |
| Short Term Rental Fees | - |
| Code Case Cost of Prosecution | - |
| Code Enforcement Lien Reduction Application Fee | - |
| Environmental Restoration | 50.00 |
| Special Event Permit | 1,834.50 |
| Total Licenses and Permits | 112,020.02 |
| Operating Grants: | |
| Mound House Donations | 1,502.72 |
| Mound House Programs | - |
| Mooring Field Grants | - |
| FPAN Grant | - |
| Mound House Grant | - |
| Newton Property Grant | - |
| CDBG Grant | - |
| WCIND Grant - Law Enforcement | - |
| WCIND-Kayak Building | - |
| WCIND Public Dock Grant | - |
| WCIND Vessel Removal Grant | - |
| WCIND-Mooring Field Maintenance | - |
| Total Operating Grants | 1,502.72 |

Town of Fort Myers Beach
General Fund
Detail of Total Revenues on Page 5
December 31, 2012 - unaudited

| | <u>ACTUAL</u> <u>Year-to-date</u> |
|--|--------------------------------------|
| Charges for Service: | |
| Farmers Market | 2,192.00 |
| Filing Fees from County | 10.00 |
| Election Qualifying Fees | - |
| BORC Revenue | 11,206.19 |
| Pool Fees | - |
| Pool Revenue | 2,379.00 |
| Harborage User Fees | 22,456.38 |
| Pump Out Services | 315.00 |
| Parking Violation Meters | - |
| Parking Permits | - |
| Parking Facilities Revenue | 79,525.15 |
| Beach Access Parking Revenue | - |
| Newton Classes | 610.00 |
| Mound House Classes | 20.00 |
| Mound House Uniforms | - |
| Cultural Resources Program | 185.00 |
| Total Charges for Service | 118,898.72 |
| Fines & Forfeitures | 1,771.47 |
| Miscellaneous Revenues: | |
| Special assessments/Impact Fees: | |
| Library Impact Fees | - |
| School Impact Fees | 10,585.14 |
| Total Misc Revenue - Special Assessment/Impact Fees | 10,585.14 |
| Interest: | |
| Interest Earnings | 193.43 |
| Investment Earnings | (181.13) |
| Mooring Field Interest | - |
| Pool Interest | - |
| Total Misc Revenue - Interest | 12.30 |
| Other: | |
| BORC Donations | 969.80 |
| Donation Account Interest | 9.60 |
| Mound House Merchandise | 74.00 |
| Mound House Sales Tax | - |
| Time Square Garbage | 2,040.69 |
| Time Square Tables/Use of Right Away | 7,492.61 |
| Times Square Table Tax | 449.58 |
| Other Misc. Revenue (FMIT Return of Premium = 35,500) | 26,799.54 |
| Fireworks Fund | - |
| Fire Impact Fees | 1,213.65 |
| Admin Fees | 707.54 |
| Insurance Claim | - |
| Prior Year Carryover | - |
| Total Misc Revenue - Other | 39,757.01 |
| Operating Transfers In | 45,157.34 |
| TOTAL REVENUES | <u>2,039,812.52</u> |

Town of Fort Myers Beach
Water Utility
Statement of Net Assets
December 31, 2012 - unaudited

ASSETS

Current Assets

| | |
|-----------------------------|-------------------------|
| Cash | 3,979,891 |
| Accounts Receivable - net | 330,938 |
| Total Current Assets | <u>4,310,829</u> |

Noncurrent Assets

| | |
|---------------------------------|-------------------------|
| Restricted cash | 276,689 |
| Unamortized debt issuance costs | |
| Capital assets, net | 3,049,530 |
| Total noncurrent assets | <u>3,326,219</u> |

| | |
|---------------------|-------------------------|
| TOTAL ASSETS | <u>7,637,048</u> |
|---------------------|-------------------------|

LIABILITIES AND NET ASSETS

Current Liabilities:

Payable from current assets:

| | |
|--|-----------------------|
| Accounts Payable | - |
| Customer refunds payable | 7,061 |
| Due to Lee County, Florida | 540,970 |
| Due to Town of Fort Myers Beach, Florida | 0 |
| Total payable from current assets | <u>548,031</u> |

Payable from restricted assets:

| | |
|----------------------------------|-----------------------|
| Customer deposits | 276,689 |
| Total Current Liabilities | <u>824,719</u> |

Long Term Liabilities:

| | |
|--------------------------------------|-----------|
| Note Payable, net of current portion | 1,980,000 |
|--------------------------------------|-----------|

| | |
|--------------------------|-------------------------|
| Total Liabilities | <u>2,804,719</u> |
|--------------------------|-------------------------|

NET ASSETS

| | |
|---|-------------------------|
| Invested in capital assets, net of debt | 1,069,530 |
| Unrestricted | 2,865,442 |
| Capital Reserves | 897,357 |
| Total Net Assets | <u>4,832,328</u> |

Check:

| | |
|-------------------------------|-------------------------|
| Net Assets September 30, 2012 | 4,683,985 |
| Change in Assets | 148,341 |
| Net Assets December 31, 2012 | <u>4,832,326</u> |

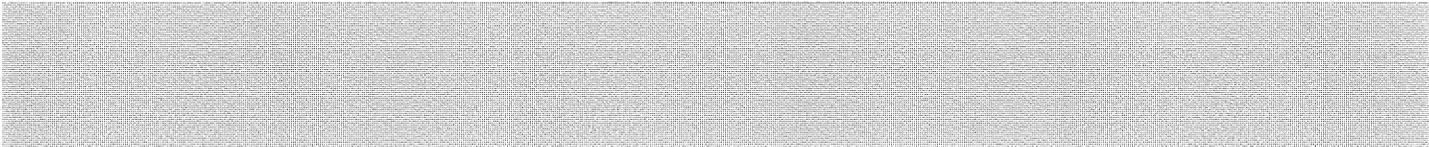
Town of Fort Myers Beach

Water Utility

Statement of Revenue and Expenses

December 31, 2012 - unaudited

| | BUDGET 2012-13 | ACTUAL YTD | \$ Variance over (under) Budget |
|---|-------------------|----------------|---------------------------------------|
| Revenues | | | |
| Miscellaneous | 2,300 | 7,278 | 4,978 |
| Customer Responsibility | | 1,728 | 1,728 |
| Tap in Charges | 16,000 | - | (16,000) |
| Interest Income | 8,000 | 997 | (7,003) |
| Establish Service Charge (Net) | 4,000 | 318 | (3,682) |
| Trip Charge | 800 | 244 | (556) |
| Reconnection Fee | 3,200 | 689 | (2,511) |
| Overpayments | | 20,457 | 20,457 |
| Fire Service | 10,000 | 6,069 | (3,931) |
| Returned Check Fee | | 30 | 30 |
| Water | 3,393,300 | 577,411 | (2,815,889) |
| Water - late Charges | 11,000 | 3,308 | (7,692) |
| Water - Administration | 90,000 | 20,515 | (69,485) |
| Water - Capital Reserves | 310,000 | 63,650 | (246,350) |
| Water - Impact Fees | | - | - |
| Total Revenues | 3,848,600 | 702,694 | (3,145,906) |
| Expenditures | | | |
| Salaries | 40,947 | 9,449 | (31,498) |
| FICA | 3,132 | 723 | (2,409) |
| Retirement | 4,095 | 945 | (3,150) |
| Life, Health, Disability | 9,313 | 2,359 | (6,954) |
| Administrative Expense | 190,944 | 47,736 | (143,208) |
| Professional Services | 148,000 | - | (148,000) |
| Accounting and Auditing | - | - | - |
| Other Contractual Services/dep refunds | 93,500 | 661 | (92,839) |
| Utility Services | 46,000 | 7,801 | (38,199) |
| Insurance | 80,000 | 20,000 | (60,000) |
| Repair and Maintenance | 452,000 | 18,781 | (433,219) |
| Other Current Charges/Misc | 4,700 | 249 | (4,452) |
| Office Supplies | 5,437 | - | (5,437) |
| Operating Supplies | 19,000 | - | (19,000) |
| Capital Additions/Operations Equipment | 198,000 | - | (198,000) |
| Depreciation Expense | 222,737 | - | (222,737) |
| Travel/Training/Meals | 3,000 | - | (3,000) |
| Professional Services Mgmt | 468,250 | 129,382 | (338,868) |
| Bank Charges | 16,000 | 6,279 | (9,721) |
| Membership and dues | 600 | - | (600) |
| Bulk Water agreement | 1,340,787 | 197,430 | (1,143,357) |
| Professional Services - Legal | 50,000 | - | (50,000) |
| Capital Improvements | 100,000 | 112,560 | 12,560 |
| Reserve - Capital Improvements | 107,050 | - | (107,050) |
| Note Interest | 65,108 | - | (65,108) |
| Loan Principal | 180,000 | - | (180,000) |
| Capital Reserves | | - | - |
| Total Expenditures | 3,848,600 | 554,353 | (3,294,247) |
| REVENUES OVER (UNDER) EXPENDITURES | - | 148,341 | 148,341 |



Town of Fort Myers Beach
Work Session
February 19, 2013

Budget Worksheets
Exhibit "A"
(unaudited)

| Revenues | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---|---------------------------|------------------------|---------------------------|
| Ad Valorem Taxes | \$ 1,987,294 | \$ 1,908,482 | \$ 1,451,581 |
| Gas Utility Tax | 6,853 | 7,500 | 925 |
| Farmers Market | 4,476 | 5,300 | 2,192 |
| Solid Waste Franchise | 74,512 | 75,000 | - |
| Public Services Tax @ 10% | 381,770 | 715,277 | 141,190 |
| Communications Service Tax | 687,333 | 736,366 | 61,093 |
| Local Business Tax | 8,311 | 7,500 | 2,498 |
| State Revenue Sharing | 115,751 | 114,840 | 9,205 |
| Mobile Home Licenses | 12,643 | 17,500 | 8,353 |
| Alcoholic Beverage License | 23,918 | 27,500 | - |
| Half Cent Sales Tax | 429,701 | 444,003 | 30,257 |
| Special Event Permits | 10,836 | 1,750 | 1,835 |
| Other Misc. Revenue | 45,882 | 50,000 | 26,800 |
| Mound House Programs | - | 6,000 | - |
| Mound House Donations | 14,996 | 2,500 | 1,503 |
| Mound House Grant | 18,500 | - | - |
| Mound House Classes | 1,007 | - | 20 |
| Donations - non specific | 20,310 | 250 | - |
| Newton Park Classes | 4,335 | 2,500 | 610 |
| BORC Revenue | 87,834 | 135,000 | 11,206 |
| BORC Donations | 9,757 | 5,000 | 970 |
| CDBG Grant | 45,097 | 33,500 | - |
| Interest Earnings | 684 | 1,200 | 193 |
| Investment Earnings | 69,567 | 70,000 | (181) |
| Mooring Field Interest | - | 650 | - |
| Mooring Field Grant | - | - | - |
| Donation Account Interest | 52 | 100 | 10 |
| Sales Tax - (pass thru) | | 5,000 | |
| Street Performer Licenses <i>(new title: Town Permit Fees)</i> | 8,224 | 25,000 | 12,010 |
| Building Permit Fees <i>(new title: County Building Permit)</i> | 205,601 | 180,000 | 40,802 |
| Site Review Fees <i>(new title: Review Fees LDO)</i> | 23,875 | 4,000 | 10,825 |
| Zoning Fees | 95,365 | 50,000 | 29,058 |
| Radon Fees - (pass thru) | 8,270 | - | 2,017 |
| County Filing Fees | 50 | - | 10 |
| Other Licenses/Permits <i>(transfer to: Town Permit Fees)</i> | - | - | - |
| Sign Permits <i>(transfer to: Town Permit Fees)</i> | - | - | - |
| Short Term Rental Fees | 3,000 | - | - |
| Code Enforcement | 28,349 | 25,000 | 16,123 |
| Environmental Restoration | - | 2,000 | 50 |
| Election Qualifying Fees | - | 1,728 | - |
| Neighborhood Landscape - Tree City | 2,260 | 6,500 | 4,308 |
| Other Fines & Forfeitures | 7,942 | 20,000 | 1,771 |

| | | | |
|--|---------------------|---------------------|---------------------|
| Cultural Resources Merchandise | 405 | 2,500 | 74 |
| Cultural Resources Program Fees | 110 | 2,500 | 185 |
| FPAN Grant | - | - | - |
| Pump out services | 1,095 | 500 | 315 |
| Pool Fees | 2,700 | - | - |
| Pool Revenue | 50,138 | 45,000 | 2,379 |
| WCIND Grant - Law Enforcement | 31,815 | 54,120 | - |
| WCIND Grant - Mooring Field Maintenance | 9,397 | 18,400 | - |
| Garbage collection- Times Square | 32,676 | 35,000 | 2,041 |
| Table Rental | 33,848 | 37,700 | 7,942 |
| FEMA Reimbursements | - | - | - |
| Harborage User Fees | 76,107 | 83,500 | 22,456 |
| Parking Facilities | 241,120 | 309,000 | 79,525 |
| Library Impact Fees - (pass thru) | - | - | - |
| Fire Impact Fees - (pass thru) | - | - | 1,214 |
| School Impact Fees - (pass thru) | - | - | 10,585 |
| Admin Fees | 1,739 | - | 708 |
| Transfer in - from reserves | | | |
| Transfer In - Investment Earnings Beach Nourishment | 340,426 | - | 45,157 |
| Transfer In - TDC Maintenance cost reimbursement | | 233,419 | |
| Transfer In-Water Utility (Administrative & Insurance) | | 270,944 | |
| Total General Fund | \$ 5,265,933 | \$ 5,779,529 | \$ 2,039,813 |

| | | | |
|--|---------------------|---------------------|------------------|
| Old San Carlos/CRA - assessments & interest | 10,985 | - | - |
| Road Impact - fees and interest | 25,061 | 31,000 | 8,068 |
| Park Impact - fees and interest | 11,263 | 750 | 3,950 |
| Beach Nourishment - interest | 32,622 | 20,000 | (129) |
| Palmetto/Easy Street - assessments & interest | 5,948 | 4,000 | 4 |
| Beach and Shoreline - grants | 351,313 | 803,732 | - |
| Gas Tax - intergovernmental revenue & interest | 386,741 | 469,135 | 53,017 |
| Emergency preparedness - interest | 510 | 1,000 | 126 |
| Laguna Shores (net) | (11) | - | (9) |
| Capital Projects - Water Utility Improv. - Bond Proceeds | | 2,900,000 | |
| Capital Projects-All Other-Gas Tax Fund, General Fund, Gra | 312,159 | 3,847,678 | - |
| Total - all other funds | \$ 1,136,590 | \$ 8,077,295 | \$ 65,027 |

Revenues

| Water Utility Enterprise Fund | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---------------------------------------|---------------------------|------------------------|---------------------------|
| Miscellaneous | 7,210 | 8,000 | 7,210 |
| Interest Income | 3,756 | 2,300 | 3,756 |
| Tap in Charges/Other customer charges | 11,561 | 16,000 | 11,561 |
| Establish service charge | 13,746 | 4,000 | 13,746 |
| Trip charges | 1,334 | 800 | 1,334 |

| | | | |
|--|---------------------|---------------------|---------------------|
| Reconnection Fees | 3,710 | 3,200 | 3,710 |
| Overpayments | 78,122 | - | 78,122 |
| Fire Service | 12,302 | 10,000 | 12,302 |
| Water | 3,350,351 | 3,393,300 | 3,350,351 |
| Water - late charges | 12,794 | 11,000 | 12,794 |
| Water - Administration | 100,594 | 90,000 | 100,594 |
| Deposits | 44,465 | - | 44,465 |
| Water - Capital Reserves | 310,756 | 310,000 | 310,756 |
| Water Impact Fees | 13,844 | - | 13,844 |
| <i>Total - Water Utility Enterprise Fund</i> | <u>\$ 3,964,545</u> | <u>\$ 3,848,600</u> | <u>\$ 3,964,545</u> |

Expenses

| Town Council | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|------------------------------|---------------------------|------------------------|---------------------------|
| Council Compensation | 74,400 | 74,400 | 18,213 |
| Social Security | 5,846 | 5,692 | 1,520 |
| Town Council Minutes | 4,861 | 5,000 | 819 |
| Committee Minutes | 5,107 | 7,000 | 431 |
| IT System | - | - | - |
| Travel/Training/Meals | 4,144 | 5,000 | 430 |
| Telephone & Communications | 5,765 | 3,600 | 1,590 |
| Legislative printing/binding | - | 600 | - |
| Legal advertisements | 10,819 | 13,200 | 2,657 |
| Other advertisements | 3,945 | 4,500 | 115 |
| Misc Other Expense | 1,340 | 7,500 | 6,177 |
| Membership and dues | 250 | 250 | 250 |
| State Lobbyist | - | - | - |
| | <u>\$ 116,477</u> | <u>\$ 126,742</u> | <u>\$ 32,201</u> |

| Town Manager | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-------------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 157,028 | 162,300 | 36,642 |
| Overtime | 142 | - | - |
| Social Security | 12,129 | 14,673 | 1,177 |
| Retirement | 21,060 | 20,637 | 1,144 |
| Life, Health and Disability | 40,420 | 18,412 | 9,935 |
| Car Allowance/Benefit package | 6,000 | 27,930 | 1,385 |
| Travel/Training/Meals | 2,851 | 2,500 | 16 |
| Telephone & Communications | 1,078 | 1,500 | 1,009 |
| Memberships and Dues | 3,311 | 1,500 | 5,542 |
| Contingency | 500 | 113,171 | - |

\$ 244,519 \$ 362,623 \$ 56,849

| Town Clerk | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-----------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 133,596 | 144,560 | 32,029 |
| Social Security | 10,550 | 11,059 | 2,450 |
| Retirement | 13,712 | 14,456 | 3,202 |
| Life, Health and Disability | 29,191 | 32,471 | 7,411 |
| Software | - | - | - |
| Travel/Training/Meals | 1,595 | 7,600 | - |
| Telephone & Communications | 1,033 | 1,850 | 323 |
| Memberships/Dues | 283 | 525 | - |
| Municipal Code | 1,733 | 10,000 | 2,064 |
| Misc Other Expense | - | - | - |
| | <u>\$ 191,694</u> | <u>\$ 222,521</u> | <u>\$ 47,478</u> |

| Legal | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|--------------------------------|---------------------------|------------------------|---------------------------|
| Legal consultant/Town Attorney | 138,694 | 120,000 | 22,699 |
| Other legal service | 14,588 | 40,400 | - |
| | <u>\$ 153,282</u> | <u>\$ 160,400</u> | <u>\$ 22,699</u> |

| General Services | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|----------------------------|---------------------------|------------------------|---------------------------|
| Intern | | - | |
| State Unemployment Tax | 9,494 | 10,000 | 109 |
| Cleaning & alarm contracts | 25,699 | - | 144 |
| Postage | 6,533 | 7,000 | 1,299 |
| Repairs/maint ADA | 37,349 | 10,000 | 1,381 |
| Elections | - | 20,000 | - |
| Software | 46,081 | 100,000 | 14,700 |
| Misc. Supplies | 6,253 | 3,000 | (4,869) |
| Town Memberships | 15,608 | 17,500 | 3,550 |
| IT System | 136,873 | 120,000 | 28,328 |
| Office Furniture/Equipment | 327 | - | 21,066 |
| Travel and Training | - | - | - |
| Telephone & Communications | 31,220 | 25,700 | 4,355 |
| Books and periodicals | 151 | 650 | - |
| GIS | 1,674 | | - |
| Town Hall lease | 112,817 | 110,000 | 28,654 |
| Storage | 23,768 | 20,000 | 5,382 |
| Copier | 12,418 | 16,500 | 2,636 |
| Printing and binding | - | 2,500 | - |

| | | | |
|--------------------------------|-------------------|-------------------|-------------------|
| Office Supplies | 20,410 | 25,000 | 3,328 |
| Emergency Communications | 6,600 | 5,000 | - |
| Filing Fee for Violations | 760 | 750 | 140 |
| Animal Control | 79,962 | 72,944 | - |
| Auction Items Sales Tax | | | 13 |
| Transfer to Emergency | | - | - |
| "Request for Action Program" | - | - | - |
| Misc Other Expense | 31,774 | 15,500 | 10,425 |
| Contingency | | | 25,000 |
| Keep Lee Beautiful | - | 1,500 | - |
| National Estuaries program | - | 3,000 | - |
| Special Events | 27,348 | 25,000 | 10 |
| Seasonal Events | 51,630 | 76,000 | 680 |
| Insurance | 155,714 | 225,000 | 104,746 |
| Workers Compensation | - | - | - |
| After school & Senior programs | 14,400 | 33,500 | 4,600 |
| | <u>\$ 854,862</u> | <u>\$ 946,044</u> | <u>\$ 255,676</u> |

| Committee Activities | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-----------------------------|---------------------------|------------------------|---------------------------|
| Marine Resources Task Force | 1,215 | 2,000 | - |
| Anchorage Advisory | 403 | 2,000 | 1,440 |
| Public Safety Task Force | | | 6,118 |
| CRAB | 18 | 2,000 | 20 |
| CelCab | 9 | 1,500 | 8 |
| | <u>\$ 1,645</u> | <u>\$ 7,500</u> | <u>\$ 7,586</u> |

| Finance | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-----------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 103,445 | 122,462 | 27,448 |
| Social Security | 9,161 | 9,367 | 2,095 |
| Retirement | 12,087 | 12,246 | 2,762 |
| Life, Health and Disability | 19,997 | 22,893 | 5,084 |
| Membership and dues | 495 | 750 | - |
| Travel/Training/Meals | - | 350 | 380 |
| Telephone & Communications | 834 | 1,260 | 194 |
| Tropical Storm Isaac | 24,514 | | - |
| Tropical Storm Debby | 39,898 | | - |
| Annual Audit | 61,000 | 42,500 | - |
| Accounting Services/Other | 9,033 | 20,000 | 17,263 |
| Employee Holding | 920 | - | 875 |
| Misc. Expense | - | - | - |
| Bank charges | 6,459 | 3,850 | 1,636 |

\$ 287,842 \$ 235,679 \$ 57,737

| Public Works Administration | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-----------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 144,849 | 242,790 | 55,408 |
| Social Security | 16,547 | 18,942 | 4,231 |
| Retirement | 20,194 | 24,759 | 5,539 |
| Life, Health and Disability | 47,566 | 59,151 | 13,507 |
| Car Allowance | 4,800 | - | - |
| Travel/Training/Meals | 1,030 | 6,300 | 814 |
| Public Services | 10,469 | 13,200 | 2,224 |
| Other contracted services | 10,153 | 61,000 | 2,791 |
| Telephone & Communications | 2,240 | 2,520 | 345 |
| Dues | 722 | 2,000 | 497 |
| Uniforms | 1,466 | 3,000 | 95 |
| | <u>\$ 260,035</u> | <u>\$ 433,661</u> | <u>\$ 85,450</u> |

| Parks and Recreation | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---------------------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 273,961 | 318,187 | 59,790 |
| Overtime | 1,041 | 5,000 | 198 |
| Social Security | 21,020 | 24,724 | 4,584 |
| Retirement | 15,000 | 20,592 | 3,640 |
| Life, Health and Disability | 38,343 | 61,200 | 11,754 |
| Maintenance and Repairs | 44,013 | 35,000 | 8,631 |
| Teens | 4,922 | 10,000 | 220 |
| Youth | 5,961 | 12,000 | 70 |
| Athletics | 32,749 | 21,500 | 3,254 |
| Seniors | 13,830 | 20,000 | 1,244 |
| Travel/Training/Meals | 354 | 3,225 | 33 |
| Capital Expenditures | - | 23,800 | - |
| BORC Marketing | 3,418 | 17,400 | 1,300 |
| BORC Telephone & Communications | 927 | 500 | 150 |
| BORC - Utilities | 51,253 | 64,000 | 11,904 |
| Bank charges | - | - | - |
| Dues and memberships | - | 800 | - |
| Bay Oaks Recreation Center Operations | 47,914 | - | 4,330 |
| CDBG Capital Projects | 11,299 | - | - |
| Community marketing | 40 | - | - |
| BORC - Special events | 7,077 | 13,925 | 5,275 |
| Transition | - | - | - |
| Salaries - Pool | 128,468 | 127,574 | 24,038 |
| Overtime | 154 | - | - |

| | | | |
|------------------------------------|-------------------|-------------------|-------------------|
| Social Security - Pool | 9,840 | 9,759 | 1,838 |
| Retirement - Pool | 3,288 | 3,342 | 706 |
| Life, Health and Disability - Pool | 8,872 | 8,974 | 2,293 |
| Pool Telephone & Communications | 228 | 420 | 21 |
| Pool Operations | 20,692 | 44,000 | 329 |
| Pool Utilities | 22,310 | 41,650 | 3,921 |
| Pool Horticultural & Solid Waste | 139 | 400 | - |
| Pool Sales Tax | 2,226 | - | 122 |
| Pool Maintenance | 43,187 | - | 12,553 |
| | <u>\$ 812,525</u> | <u>\$ 887,972</u> | <u>\$ 162,199</u> |

| Maintenance | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|--|---------------------------|------------------------|---------------------------|
| Salaries | 224,735 | 261,316 | 50,179 |
| Overtime | 63,230 | 70,415 | 13,050 |
| Social Security | 21,867 | 25,377 | 4,794 |
| Retirement | 29,137 | 33,173 | 6,287 |
| Life, Health and Disability | 71,031 | 90,809 | 19,464 |
| Contract Labor | | - | |
| Personnel, Health and safety | 3,514 | 7,800 | 216 |
| Travel/Training/Meals | 1,252 | 1,960 | 71 |
| Telephone & Communications | 4,150 | 4,700 | 818 |
| Emergency Communications & operations | 7,343 | 5,000 | 196 |
| Fuel | 15,853 | 30,000 | 2,897 |
| Equipment maintenance | 5,711 | 12,200 | 1,122 |
| Vehicle maintenance | 35,049 | 36,000 | 12,811 |
| Bridge maintenance | - | - | - |
| New vehicle/ equipment | 1,370 | - | 3,181 |
| Uniforms | 9,961 | 13,000 | 1,387 |
| Solid & horticultural waste collection | 6,918 | 11,200 | 530 |
| Misc. Expense | 36,183 | - | 3,703 |
| | <u>\$ 537,303</u> | <u>\$ 602,950</u> | <u>\$ 120,708</u> |

| Maritime | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-----------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 30,413 | 31,824 | 6,751 |
| Overtime | 602 | - | 103 |
| Social Security | 2,220 | 2,434 | 489 |
| Retirement | 3,102 | 3,182 | 685 |
| Life, Health and Disability | 8,821 | 8,838 | 2,361 |
| Maintenance and repair | 8,691 | 16,730 | 1,034 |
| Telephone & Communications | 345 | 450 | 61 |
| Bank charges | | 2,750 | |

| | | | |
|------------------------------|-------------------|-------------------|------------------|
| Channel maintenance & repair | - | - | - |
| Abandoned vessel removal | - | 5,000 | - |
| Capital improvements | 16,982 | 16,000 | 17,680 |
| MLE Enforcement (wages) | 55,060 | 50,000 | 4,940 |
| MLE Enforcement (fuel) | 12,400 | 13,000 | 3,200 |
| Sales tax (pass thru) | 3,561 | 3,900 | 851 |
| Mooring Field-Operations | 60,575 | 65,000 | 3,374 |
| | <u>\$ 202,773</u> | <u>\$ 219,109</u> | <u>\$ 41,530</u> |

| Times Square | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|--------------|---------------------------|------------------------|---------------------------|
| Solid Waste | 35,639 | 43,000 | 3,489 |
| Maintenance | 42,778 | 59,000 | 16,286 |
| Sales Tax | 1,764 | 900 | 608 |
| | <u>\$ 80,181</u> | <u>\$ 102,900</u> | <u>\$ 20,383</u> |

| Parking | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|--------------------------|---------------------------|------------------------|---------------------------|
| Parking-Administration | 274,644 | 325,000 | 74,900 |
| Parking-Sales Tax | 11,659 | | 2,800 |
| Repair & Maintenance | | 18,000 | |
| Capital - Parking meters | 6,933 | - | 2,251 |
| | <u>\$ 293,236</u> | <u>\$ 343,000</u> | <u>\$ 79,952</u> |

| Community Development Admin. | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---------------------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 257,819 | 288,223 | 65,477 |
| Overtime | 60 | - | - |
| Social Security | 19,720 | 22,049 | 5,032 |
| Retirement | 24,037 | 28,822 | 6,374 |
| Life, Health and Disability | 49,216 | 68,789 | 14,946 |
| Neighborhood Landscaping | 6,174 | 12,500 | 8,173 |
| Travel/Training/Meals | 6,951 | 10,000 | 1,270 |
| Telephone & Communications | 1,161 | 400 | 311 |
| Professional Services | 2,728 | 70,000 | 5,186 |
| EAR Compliance | - | - | - |
| Environmental Education & Restoration | 2,160 | 4,000 | - |
| Equipment | 1,683 | 5,000 | - |
| Miscellaneous | - | 500 | - |
| Dues/Memberships | 2,061 | 3,500 | 833 |
| | <u>\$ 373,770</u> | <u>\$ 513,783</u> | <u>\$ 107,603</u> |

| Building & Safety | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---|---------------------------|------------------------|---------------------------|
| Salaries | 59,623 | 59,568 | 13,746 |
| Social Security | 4,561 | 4,556 | 1,052 |
| Retirement | 5,962 | 5,957 | 1,375 |
| Life, Health and Disability | 14,917 | 14,600 | 3,908 |
| Travel/Training/Meals | 50 | 1,500 | - |
| Telephone & Communications | 1,012 | 900 | 198 |
| Inter-Local Agreement | 44,836 | 46,000 | 7,439 |
| Fees collected and remitted to Lee County | 196,926 | 180,000 | 37,141 |
| Dues/Memberships | 496 | 500 | 175 |
| | <u>\$ 328,383</u> | <u>\$ 313,582</u> | <u>\$ 65,034</u> |

| Code Compliance | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---------------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 72,149 | 75,100 | 15,884 |
| Overtime | 1,446 | - | - |
| Social Security | 5,644 | 5,745 | 1,215 |
| Retirement | 6,885 | 7,510 | 1,587 |
| Life, Health and Disability | 17,306 | 19,157 | 6,469 |
| Travel/Training/Meals | 747 | 1,000 | - |
| Telephone & Communications | 380 | 420 | 21 |
| Equipment maintenance | 608 | 2,000 | - |
| Membership & dues | 1,119 | 2,000 | - |
| Misc. | 1,508 | 1,250 | 294 |
| Special Master/Outside Attorney | 12,587 | 17,000 | 3,129 |
| | <u>\$ 120,378</u> | <u>\$ 131,182</u> | <u>\$ 28,599</u> |

| LPA | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-------------------------|---------------------------|------------------------|---------------------------|
| LPA Land Code Changes | - | - | - |
| LPA Planning Consultant | - | - | - |
| LPA Minutes | 1,795 | 2,900 | 241 |
| LPA Legal Assistance | - | - | - |
| LPA Printing & Binding | - | - | - |
| LPA Legal ads | - | - | - |
| LPA Office Supplies | - | - | - |
| LPA Miscellaneous | 877 | 1,000 | - |
| Historical Preservation | - | 12,000 | - |
| LPA Training | 700 | 2,400 | - |
| | <u>\$ 3,372</u> | <u>\$ 18,300</u> | <u>\$ 241</u> |

| Mound House | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-------------------------------------|---------------------------|------------------------|---------------------------|
| Salaries | 53,139 | 80,140 | 11,294 |
| Mound House Interns | - | - | - |
| Overtime | - | - | - |
| Social Security | 4,065 | 6,131 | 864 |
| Retirement | - | - | - |
| Life, Health and Disability | 584 | - | - |
| Postage | - | 1,000 | 87 |
| Cleaning and Alarm | 2,157 | 1,500 | 656 |
| Repairs/maintenance ADA | 6,697 | 3,000 | 2,759 |
| Newsletters/Advertising & Marketing | 7,252 | 5,500 | - |
| Emergency supplies | 45 | 1,000 | - |
| Equipment | 137 | 1,000 | 15,002 |
| Travel/Training/Meals | 980 | 2,000 | 558 |
| Telephone & Communications | 1,444 | 3,000 | 279 |
| Books/periodicals. | 32 | 250 | - |
| Utility Service | 3,117 | 2,500 | 407 |
| Storage | 1,194 | 1,100 | 456 |
| Printing and binding | - | 1,000 | 1,572 |
| Equipment maintenance | 254 | 500 | - |
| Office Supplies | 1,049 | 2,500 | - |
| Membership & Dues | 450 | 500 | 50 |
| Pest control - indoor | 13 | 250 | 65 |
| Drinking water | - | 200 | - |
| Software | 1,938 | - | - |
| Uniforms | - | 1,000 | - |
| Classes and Tours | - | 4,000 | 75 |
| Inventory merchandise for resale | - | 2,000 | - |
| Shell Mound Exhibit | 45 | - | - |
| Events | 172 | 2,000 | 13 |
| Educational Supplies | 617 | 1,500 | 59 |
| Sales Tax (pass thru) | 452 | 60 | - |
| Misc Other Expense | 3,059 | 3,000 | 2,120 |
| | <u>\$ 88,894</u> | <u>\$ 126,631</u> | <u>\$ 36,315</u> |

| Newton Park | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|------------------------------------|---------------------------|------------------------|---------------------------|
| Postage | - | 250 | - |
| Travel/Training/Meals | - | - | - |
| Cleaning and Alarm | 4,580 | 3,500 | 863 |
| Repair & Maintenance; supplies | 6,049 | 5,000 | 98 |
| Advertising & Marketing newsletter | - | 1,000 | - |
| Emergency supplies | 15 | 1,500 | - |

| | | | |
|----------------------------|------------------|------------------|-----------------|
| Telephone & Communications | 1,661 | 1,500 | 265 |
| Utilities | 889 | 3,500 | 240 |
| Office Supplies | 51 | 200 | - |
| Printing & Binding | - | 500 | - |
| Pest control - indoor | 149 | 250 | 198 |
| Drinking Water | - | 200 | - |
| Events | - | 1,000 | - |
| Classes | 3,348 | 4,000 | 488 |
| Merchandise for resale | | 1,500 | |
| Sales Tax (pass thru) | 3 | 50 | 5 |
| Misc. | 766 | 1,000 | - |
| | <u>\$ 17,510</u> | <u>\$ 24,950</u> | <u>\$ 2,156</u> |

Totals General Fund

| | | | |
|--|---------------------|---------------------|---------------------|
| | <u>\$ 4,968,684</u> | <u>\$ 5,779,529</u> | <u>\$ 1,230,394</u> |
|--|---------------------|---------------------|---------------------|

| Old San Carlos | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---------------------|---------------------------|------------------------|---------------------------|
| Bank Charges | - | - | - |
| Maintenanance/Misc. | - | - | - |
| | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |

| Road Impact - Net of transfers to CIP | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---------------------------------------|---------------------------|------------------------|---------------------------|
| Bank Charges/projects | 4,023 | 31,000 | 1,261 |
| | <u>\$ 4,023</u> | <u>\$ 31,000</u> | <u>\$ 1,261</u> |

| Park Impact - Net of transfers to CIP | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---------------------------------------|---------------------------|------------------------|---------------------------|
| Bank Charges/projects | 2,266 | 750 | 673 |
| | <u>\$ 2,266</u> | <u>\$ 750</u> | <u>\$ 673</u> |

| Beach Nourishment- Net of transfers to CIP | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|--|---------------------------|------------------------|---------------------------|
| Bank Charges/projects | - | 20,000 | - |
| Transfer to FMB General Fund | 301,502 | - | 3,220 |
| | <u>\$ 301,502</u> | <u>\$ 20,000</u> | <u>\$ 3,220</u> |

| Palmetto/Easy Street Special Assessment | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---|---------------------------|------------------------|---------------------------|
| Bank Charges | 84 | 4,000 | 30 |
| Miscellaneous | - | - | - |

\$ 84 \$ 4,000 \$ 30

| Beach Access and Shoreline | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|-------------------------------------|---------------------------|------------------------|---------------------------|
| Salaries - maintenance and benefits | - | - | - |
| Life Health & Disability | - | - | - |
| Retirement | - | - | - |
| Contract Labor | - | 104,880 | 1,073 |
| Equipment - Beach Access | 10,603 | 30,257 | 3,446 |
| Beach Raking | - | 30,000 | - |
| Beach Access repairs & maintenance | 83,351 | 171,438 | 16,061 |
| ADA Reconstruction | - | - | - |
| Horticultural and Solid Waste | 18,068 | 57,000 | 1,552 |
| Beach Access Operating Supplies | 258 | 51,978 | - |
| Beach Access Utilities | 626 | 4,260 | 40 |
| Mound House Contracted Services | 27,546 | 57,000 | 2,668 |
| Mound House Operating Supplies | 3,925 | 3,250 | - |
| Mound House Repairs & Maint. | 827 | 9,000 | 867 |
| Mound House Utilities | 4,782 | 5,500 | 649 |
| Newton Park Contracted Services | 29,788 | 20,000 | 3,920 |
| Newton Park Operating Supplies | 1,333 | 3,750 | - |
| Newton Park Repairs & Maintenance | 619 | 12,000 | 101 |
| Bank Charges | - | - | - |
| Misc. Expenses | 2 | - | - |
| Transfer to General fund | 174,372 | 233,419 | - |
| Newton Park Utilities | 4,055 | 10,000 | 417 |
| | \$ 360,154 | \$ 803,732 | \$ 30,793 |

| Gas Tax - Net of transfers to CIP | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|--|---------------------------|------------------------|---------------------------|
| Trolleys - Interlocal | 13,817 | 235,000 | - |
| Bridge Maintenance | 20 | 8,335 | - |
| Storm Water NPDS | - | - | - |
| Traffic Signal Maintenance | 3,853 | 15,000 | 859 |
| Traffic Control | 47,380 | 50,000 | - |
| Street Lighting - Utilities | 54,498 | 61,800 | 9,441 |
| Street Lighting - Repairs | 2,433 | 64,000 | - |
| Road Surveys | 3,724 | 25,000 | - |
| Road repair and maintenance | 23,103 | 10,000 | 3,857 |
| Bank Charges | 9,315 | - | 2,616 |
| Capital-Congestion Mitigation | - | - | - |
| Transfer Out | 66,578 | - | - |
| <i>Capital Transfer - North Estero</i> | - | - | - |

| | | | |
|-------------------------------------|------------|------------|-----------|
| Capital transfer - Road resurfacing | | - | |
| Capital transfer - Road drainage | | - | |
| Capital transfer - Basin based | | - | |
| | \$ 224,721 | \$ 469,135 | \$ 16,772 |

| Emergency Preparedness | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|---------------------------------|---------------------------|------------------------|---------------------------|
| Bank Charges | - | - | - |
| Emergency only - per resolution | | 1,000 | |
| | \$ - | \$ 1,000 | \$ - |

| Capital Improvement Projects | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|--|---------------------------|------------------------|---------------------------|
| Stormwater Master Plan Implementation | 17,200 | 1,000,000 | 3,813 |
| Basin Based Project HMPG 1609 | - | 599,400 | - |
| Comfort Stations | - | 15,000 | - |
| Solid Waste Transfer Station | | - | |
| North Estero | 29,367 | 250,000 | - |
| Beach Nourishment | - | - | - |
| Beach and Bay Access Improvements | | 209,396 | |
| Laguna Shores | 102,141 | - | 95,753 |
| Bay Oaks - partitions, storage bldg, baseball backstop | | 24,500 | |
| Mound House | 136,980 | 1,125,457 | 10,040 |
| Newton Park | - | 144,925 | 6,615 |
| Public Dock | | 15,000 | |
| Time Square Paver Replacement | | 185,000 | |
| TDC Park Development | - | - | - |
| Miscellaneous | (1) | - | - |
| Seven Seas & Park Improvement | - | - | - |
| WCIND Kayak Shed | 6,406 | - | 532 |
| Multi-Modal Impr.(Crescent St, Connecticut, Matanzas) | | 95,000 | |
| Road Repair & Maintenance | 20,011 | 180,000 | - |
| Purchases - Parking - Meters | | - | |
| Purchases - Time Square - Clock Improvements | | - | |
| Purchases - Time Square - Lights/Fixtures/Electric | | - | |
| Purchases - Vehicles - Maintenance | | - | |
| Purchases - BASE Light Duty | | - | |
| Purchases - Equipment Shed | | - | |
| Purchases - Project Camera/Computers/GPS | | 4,000 | |
| Water Utility Improvements - Phase I and IA | | 2,500,000 | |
| Water Utility Improvements - Phase II | | 200,000 | |
| Water Utility Improvements - Phase III | | 200,000 | |
| | \$ 312,104 | \$ 6,747,678 | \$ 116,753 |

| Water Utility Enterprise Fund | Unaudited FY 2011-2012 | Budget FY 2012-2013 | Unaudited YTD 12/31/12 |
|--|---------------------------|------------------------|---------------------------|
| Salaries | 34,740.00 | 40,947 | 34,740.00 |
| FICA | 2,657.70 | 3,132 | 2,657.70 |
| Retirement | 3,474.00 | 4,095 | 3,474.00 |
| Life, Health & Disability | 7,447.24 | 9,313 | 7,447.24 |
| Administrative Expense | 93,172 | 190,944 | 93,172 |
| Professional Services | 8,948 | 148,000 | 8,948 |
| Accounting & auditing | 22,500 | - | 22,500 |
| Other Contractual Services | 10,275 | 93,500 | 10,275 |
| Utility Services | 36,783 | 46,000 | 36,783 |
| Insurance | 80,000 | 80,000 | 80,000 |
| Repair and maintenance | 201,279 | 452,000 | 201,279 |
| Other Current charges | 1,146 | 4,700 | 1,146 |
| Office supplies | - | 5,437 | - |
| Operating supplies | 17,987 | 19,000 | 17,987 |
| Capital Additions/Operations Equipment | 17,511 | 198,000 | 17,511 |
| Depreciation expense | - | 222,737 | - |
| Travel/training/meals | - | 3,000 | - |
| Professional Services Management | 597,019 | 468,250 | 597,019 |
| Security Deposit Refunds | 15,573 | - | 15,573 |
| Bank charges | 26,499 | 16,000 | 26,499 |
| Membership and dues | 545 | 600 | 545 |
| Bulk water agreement | 1,414,574 | 1,340,787 | 1,414,574 |
| Professional services - legal | - | 50,000 | - |
| Capital Improvements | 241,421 | 100,000 | 241,421 |
| Reserve - Capital improvements | - | 107,050 | - |
| Notes payable - interest | 60,034 | 65,108 | 60,034 |
| Notes payable - principal | - | 180,000 | - |
| | <u>\$ 2,893,585</u> | <u>\$ 3,848,600</u> | <u>\$ 2,893,585</u> |