



TOWN OF McINTOSH

On the National Register of Historic Places

Annual Budget & Budget Message Fiscal Year 2013/2014

Prepared by Debbie Gonara, Town Manager/Clerk



Annual Budget & Budget Message Fiscal Year 2013/2014

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**Annual Budget & Budget Message
Fiscal Year 2013/2014**

Mayor, Town Council and Town Administration

**Mayor Cary McCollum
Council President Frank Ciotti
Council Vice-President Eva Jo Callahan
Council Member Thurman Kingsley
Council Member Willie Hamilton
Council Member Marshall Roddy**

**Town Manager/Clerk Debbie Gonano
Maintenance Supervisor Paul Kelly**



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Town Manager's Letter

August 1, 2013

To the Honorable Mayor and Town Council

RE: Budget Message Fiscal Year 2013-2014

It is with honor and pleasure that I present for your review and consideration the fiscal year 2013-2014 proposed budget and budget message in accordance with Section 5.02 of the Town Charter. The annual budget message represents an opportunity for the Town Manager to provide an overview of the Town's fiscal health, information on municipal service delivery, and insight into major accomplishments and upcoming goals. The proposed adoption process meets criteria requiring that funds be balanced and that total anticipated revenues are equal to the sum of budgeted expenditures.

The Town celebrated its Centennial on April 13, 2013 and 100 years and modern technology has made it easier to communicate with the Town's citizens. The Town's website located at www.townofmcintosh.org keeps its citizenry well informed regarding government effectiveness and fiscal responsibility. The website was created five years ago by Town Manager Debbie Gonano and averages 1100 visitors each month. Access to the website provides visitors with timely details regarding elected official and committee member appointments, Town Council minutes and votes, budget and audit details, utility and public works, helpful links to area civic groups, and a Town calendar. A convenient website link to Municipal Code Corporation outlines the codification of Charter, Ordinances, and the Land Development Code and is easily accessed by persons with internet capability. Additionally, an updated full set of codes is kept at Town Hall.



Fortunately, over the years McIntosh has been fiscally responsible in its budget policies and sound in its practices. That fiscally responsible history will be vital in facing the extreme economic challenges currently being put forth to the Town. In June 2013, the Marion County Commission voted to redistribute gas tax revenues to County coffers from the Town of McIntosh and other County municipalities. The three year gas tax revenue phase-in period will culminate with an estimated reduction in annual income to the Town of about one quarter of our annual gross budget. Combined with sound financial planning, the Town will continue to refine its programs and services in order to minimize financial impact, and we will continue to meet our ongoing obligations to our citizens.



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Highlights:

Community Development Block Grant (CDBG) Grant Award:

In June 2011, the Town of McIntosh was chosen to receive a CDBG Housing and Rehabilitative Grant Award from the Florida Department of Economic Opportunity (DEO) to benefit low to moderate income residents of the Town. Grant writer, Jordan & Associates, was chosen by the Town to administer the federal grant and application process. At this time, the CDBG grant has funded repairs to eight eligible homeowners at a cost of \$343,791. The DEO contract expires on November 30, 2013.

Auditor:

Powell & Jones, Certified Public Accountants has been the Town's auditor for the past seven years.



Powell & Jones works to promote government accountability for the stewardship of public resources by promoting honest, effective, and fully responsible Town government. The 2012 fiscal year end audit report and related management letter resulted in the highest unqualified opinion level for the fifth consecutive year. Mr. Powell related that the clean opinion with no reportable findings is an accurate reflection of the quality and standards of the financial practices and records of the Town. A negative unrestricted fund balance of (\$17,795) resulting from the purchase of the grocery store parcel was satisfied, and the ending unrestricted fund balance for fiscal year ended 2012 was \$49,281.

Centennial Celebration 1913-2013:



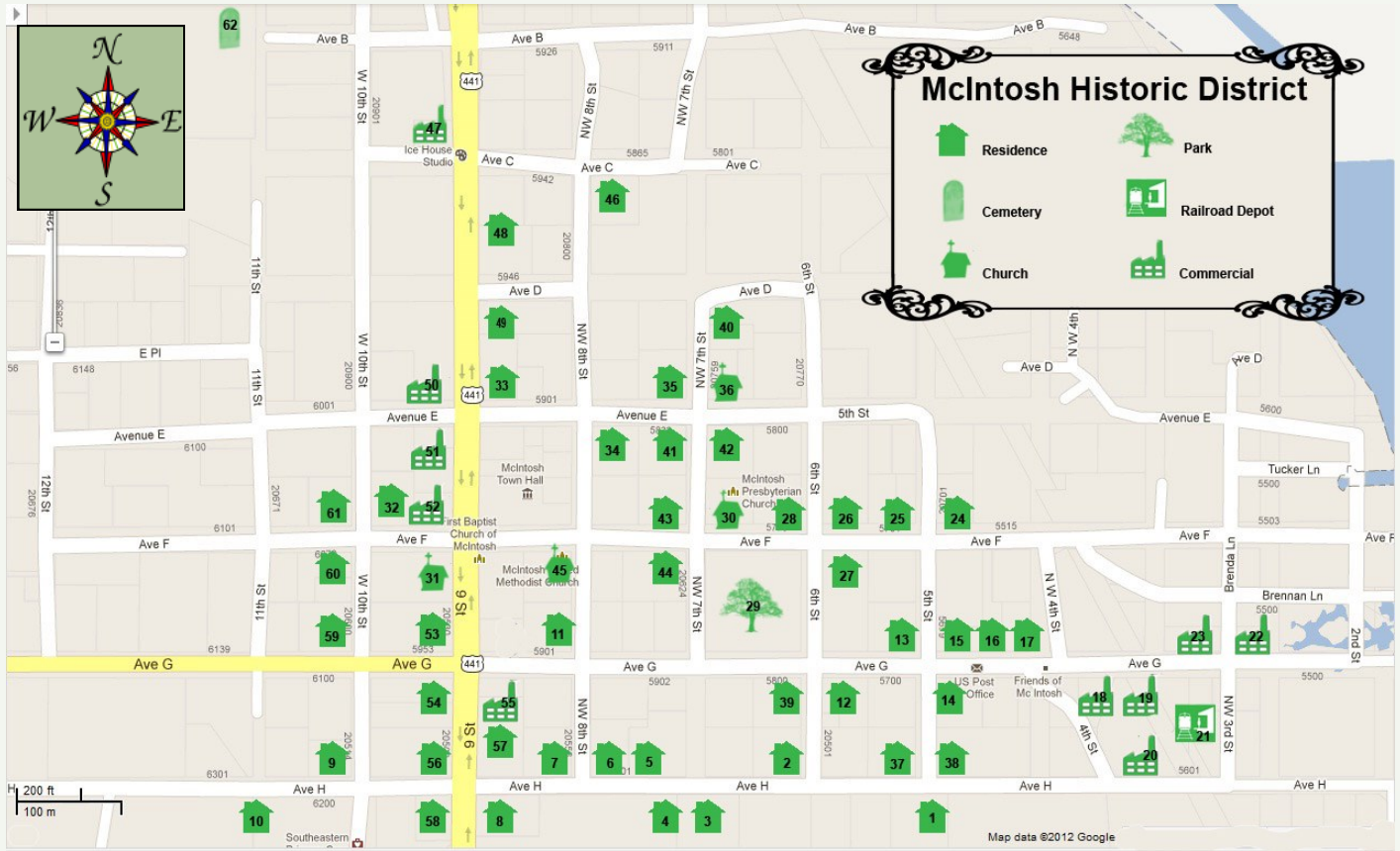
For over a year, the Centennial Committee, headed by President Ciotti, planned the activities which took place on April 13, 2013 to celebrate the Town's 100th anniversary. The celebration, enjoyed by both residents and guests alike, started in the Civic Center in Van Ness Park with displays of McIntosh period memorabilia and photo gallery, vintage horse carriages and tractors display, and included an open house of McIntosh's Historic Churches and McIntosh Depot. The evening resident dinner was an overwhelming success with 342 dinners being served in perfect weather under the century-old oaks in Van Ness Park. For months, Town Manager Gonano met with people, collected memorable information and vintage pictures, and photographed historic residences detailing 'A Walk Through McIntosh's Past.' The result is a 72-page color booklet detailing McIntosh sites on the National Register of Historic Places. Historic placards placed at each site, aided by the walking tour booklet, guided guests through McIntosh's history.





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An Historical Overview:

McIntosh, a small Victorian town located in North Central Florida is situated on what was once part of the Arrendondo Spanish land grant purchased by the Brush family on February 2, 1849. Col. Charles Brush filed the first plat in 1885 and offered to donate a lot "to any settler who will build a house of a certain value." Eugene Van Ness assumed management of McIntosh and filed a second plat in 1888 in anticipation of the Town's commercial development. Circulars were printed and distributed in the North promoting McIntosh's settlement. During the period from the late 1800's to the early 1900's frame houses were constructed in the residential areas. Built mostly of hard yellow pine, the predominant architectural style of the district is frame vernacular, or 'cracker,' with styles evident of Gothic Revival, Queen Anne, and Bungalow. Unlike most towns and cities in Florida, The Town of McIntosh has changed little since the 1930's. The McIntosh Historic District was designated on November 18, 1983 with 62 remaining sites listed on the National Register of Historic Places. The McIntosh Historic District is significant for its tangible, largely unaltered, representation of an important period in the history of Florida.

- 1) 1884 Gaitskill-Strange
- 2) 1931 Reynolds
- 3) 1928 Remsen
- 4) 1926 Lent
- 5) 1896 Carter
- 6) 1893 Dodd
- 7) 1900 Flewellen
- 8) 1920 Monahan
- 9) 1893 Gamble
- 10) 1891 Dr. Perry Burgin
- 11) 1910 Willis
- 12) 1896 Smith
- 13) 1895 Siebert-Quattlebaum
- 14) 1896 H. Walkup
- 15) 1896 Robinson
- 16) 1895 Baldwin Millinery
- 17) 1895 McIntosh Hotel
- 18) 1925 Christian/Neal Packing Co.
- 19) 1894 Christian Mercantile Company
- 20) 1896 Christian-Neal Packing Shed
- 21) 1885 McIntosh Depot
- 22) 1923 Julius Hendrix
- 23) 1900 Christian Packing Shed
- 24) 1894 Johnson
- 25) 1891 Neal-Baldwin
- 26) 1889 McCormack Neal
- 27) 1891 Price-Dickson
- 28) 1888 Walker-Grainger
- 29) 1937 Van Ness Park-Civic Center
- 30) 1907 Presbyterian Church
- 31) 1903 Baptist Church
- 32) 1898 Eastridge-A. Bateman
- 33) 1920 Archibald-Walton
- 34) 1895 Murrell-Smith
- 35) 1914 Farnbach
- 36) 1904 McIntosh Christian Church
- 37) 1893 John Neal
- 38) 1894 W. M. Gist
- 39) 1888 Allen-Cameron
- 40) 1920 Bauknight
- 41) 1895 Flewellen-Hatchett
- 42) 1910 S. H. Walkup
- 43) 1885 Thomas-McFadden
- 44) 1890 W. M. Gist-Norsworthy
- 45) 1888 McIntosh Methodist Church
- 46) 1898 Eubanks
- 47) 1945 Atlantic Ice
- 48) 1926 Carter
- 49) 1925 J. Bateman
- 50) 1920 McFadden Block Co.
- 51) 1940 Huff's Packing Shed
- 52) 1942 Brown's Packing Shed
- 53) 1911 Brown
- 54) 1900 M. N. Gist
- 55) 1893 Turnipseed General Store
- 56) 1909 J. K. Christian
- 57) 1903 Turnipseed
- 58) 1922 W. E. Christian
- 59) 1900 McFadden
- 60) 1900 Allen-J. H. Bateman
- 61) 1900 Waite-C. Bateman
- 62) 1894 McIntosh Cemetery



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Capital Improvements:



A capital improvement project is defined by the Town as a major construction, expansion/renovation, purchase, or major repair/replacement of buildings, streets, or other physical structure assets with an initial, individual cost of \$500 or more and an estimated useful life in excess of one year. The Town has expended and/or set aside \$676,385 for capital improvements during the years 2008-2014. During this period, capital improvement funds have been allocated for street paving, acquisition of the grocery store property and roofing and other improvements to the building, acquisition of the McIntosh Wayside Park property at 20952 9th Street, civic center improvements, school/medical clinic renovations, pickup truck, mosquito fogger, backhoe/loader, lawn mower, office equipment upgrades, and water pump and water delivery improvements.

By unanimous vote, the McIntosh Town Council purchased the town hall and grocery store property in May 2010. At a purchase price of \$228,644, the parcel is valued by the Marion County Property Appraiser's office at \$279,026. The purchase encompasses 1.67 acres with frontage on Hwy. 441 including town hall, the grocery store, and wood-frame building. The Town has secured a 15-month lease with the tenant of the grocery store with a monthly rental income of \$1000/month plus property taxes.

The Town purchased the McIntosh Wayside Park located at 20952 9th Street in December 2010, also by unanimous vote of the Town Council. The acquisition included 1.86 acres and ten mobile homes with frontage on Highway 441. Improvement of the parcel was completed in 2011 with removal of derelict mobile homes located on the parcel. The \$120,000 purchase price was seller-financed at 4% interest on a ten-year loan in the amount of \$110,000. As part of the new budget strategy, the Town Council voted to payoff the existing mortgage in the amount of \$91,310 to save \$14,985 in future interest expense costs. The vacant parcel has been listed for sale with a licensed real estate agent; whereby the Town will recoup money paid for the parcel and transfer the parcel to future tax rolls. The vacant Avenue B property has also been listed for sale.

Inventory of Real Property 2013

Parcel ID#	Property Address	Property Description	Property Appraiser	
			Assessed Values	
02422-000-00	5572 Avenue H	4.95 Acres Warehouse Shop	95,196	
02434-001-00	No Street Address	.37 Acres Avenue B Property	2,692	
02450-000-00	20952 9th Street	1.86 Acres McIntosh Wayside Park	13,051	
02495-000-00	No Street Address	.06 Acres Well	2,250	
02511-000-00	20675 9th Street	1.67 Acres Grocery Store & Town Hall	279,026	
02540-000-00	5835 Avenue G	2.07 Acres Civic Center & Van Ness Park	262,994	
02575-000-00	5880 Avenue G	.28 Acres Fire House	29,195	
02610-000-00	20400 10th Street	6.30 Acres Clinic/School Property	389,647	
02616-000-01	No Street Address	.88 Acres Road	3,485	
02622-000-00	20622 12th Street	.09 Acres Waterworks/Tower	13,028	
02623-001-00	20650 12th Street	1.26 Acres Well & Pump House	12,317	
Total Assessed Value			\$1,102,881	



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Physician's Office:

Dr. Calvin Martin of Southeastern Integrated Medical signed a renewable yearly lease offered by the Town. Dr. Calvin Martin is in the office two days/week to handle family medicine and primary care. The lease was effective on April 1, 2010, currently has a monthly rent of \$720 and is mutually renewable on an annual basis.

Yard Sale:



The Town Council voted to allow the corner of the town hall property at Hwy. 441 and Avenue F to be used as a monthly open-air market. The use of the property is approved for residents to display yard sale items on the first and third Saturday of each month. Current arrangements allow residents to display their merchandise without charge; however vendors are responsible for clean up of their spaces. Continuation of the venture is dependent upon its success and the Council's discretion. *Additionally*, the Town is planning a Town-wide yard sale on April 5, 2014 and inviting all residents to participate in the community-sponsored event by placing their unwanted treasures on the curb for sale. Information is available at Town Hall.

McIntosh Cemetery:

The MacKintosh Cemetery Company was incorporated on June 12, 1894. The original cemetery parcel consisting of 1.86 acres was donated by William P. Van Ness, heir of Nehemiah Brush, to the MacKintosh Cemetery Company on July 6, 1894. William M. Gist, as sole survivor of the MacKintosh Cemetery Company, donated the original parcel to the succeeding McIntosh Cemetery Association on May 7, 1949. The additional ten acre cemetery parcel was donated to the McIntosh Cemetery Association by the Belk family (of Belk department store fame) on February 19, 1951. Volunteer members of the McIntosh Cemetery Association are responsible for cemetery operations.



Solid Waste:



FDS Disposal, Inc. has been the Town's solid waste provider since October 2012. The three-year contract expires in September 2015. FDS Disposal, Inc. was chosen by the Town of McIntosh because of their excellent customer service capabilities. The solid waste contract provides for residential pickup of garbage, yard debris, recycling, and yearly spring bulk dumpster service.



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Property Values and Taxes:

Based on actual sales, the Marion County Property Appraiser's office reflected the taxable value of the Town at \$15,652,238, basically unchanged since 2012. About 13.6% of the Town's operating budget revenue is derived from property taxes, but for every property tax dollar paid by Town residents, the Town receives only about 18 cents. Marion County Public Schools receives 53% of the total property taxes collected, 27% is allocated to the Marion County general fund, and 2% is disbursed to St. John's River Water Management District.

Property owners disputing County assessed values may file an appeal with the Florida Value Adjustment Board at the Marion County Property Appraiser's office.

TAXING AUTHORITY		MILLAGE
COUNTY	GENERAL COUNTY	3.1900
	FINE & FORFEITURE	.5300
	PARKS	.0500
	COUNTY HEALTH	.1200
SCHOOL	SCHOOL R.L.E.	5.4230
	SCHOOL DISCRETIONARY	.7480
	SCHOOL CAPITAL IMPR	1.5000
WATER	ST JOHNS MANAGEMENT DIST	.3313
MUNIC	MCINTOSH	2.5546
EXEMPTION: EXCD05 31,415		14.44690

ISO Insurance Ratings:

Insurance Service Organization (ISO) is the leading supplier of data and analytics for the property/casualty insurance industry. In 2009, the Town of McIntosh worked diligently with ISO and Marion County Fire Rescue to properly survey the Town's structural fire suppression delivery system provided by Orange Lake Station #9. Information critical to accurate rate quotes on homeowner insurance premiums was corrected and made available to insurance companies.

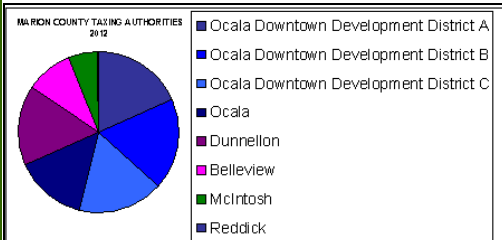
No Charge Post Office Boxes:

All McIntosh residents proving residency within the incorporated town limits are entitled to receive a post office box at no charge. See the McIntosh postmaster for details.

Government and Town Officials:

Town Information:

The Town of McIntosh, Florida is a municipal, political subdivision of the State of Florida, created in 1913 and organized under Chapter 6732 Laws of Florida. Accordingly, it is controlled by the Florida Constitution and various Florida Statutes as well as its own local charter, ordinances, and policies. The Town of McIntosh, located midway between Ocala and Gainesville, is a one-square mile wide bedroom community maintaining its small-town atmosphere and changing relatively little since the 1930's. The Town is only one of five incorporated municipal governments in Marion County, and the Town operates at the second lowest millage rate in the county. The 2010 Census officially lists the Town's population at 455 people.





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Town Manager's Letter

Mayor and Council:

The elected Mayor and Town Council are residents and electors of the Town and serve without compensation. All nominations and elections for the offices of Mayor and Town Council are conducted on a nonpartisan basis without regard for designation of political party affiliation. All citizens qualified by the Constitution and Laws of Florida to vote in the Town, who have resided continuously in McIntosh for two years prior to qualifying as a candidate, and who satisfy the requirements for registration prescribed by law, are qualified electors. The Town of McIntosh operates under a Council-Weak Mayor form of government. This was the original form of city government in America and is still widely used in small cities. In McIntosh, the Town Council has control over administration and operation of the Town and holds all lawful legislative powers and oversees the Town's \$413,875 budget. The Town Council is responsible for providing responsive and effective customer service addressing the needs of the citizens, facilitating open and honest communication while encouraging citizen participation, ensuring excellent stewardship and accountability of public funds, and preserving the Town's historic charm and quality of life. The Mayor is the



head of Town government for all ceremonial and official purposes and is the agent for service of process and performs such other functions as prescribed by law, ordinance, or resolution. The Mayor ran unopposed in 2012 with his term expiring in November 2015. Council Members Thurman Kinsley and Willie Hamilton were reelected in the November 2011 election, along with newcomer Marshall Roddy. Frank Ciotti and Eva Jo Callahan were unopposed in their 2009 reelection bid, and their terms expire in November 2013. The Town appreciates the dedication of all of its officials.

Town Attorney:

The Town attorney serves as the chief legal advisor to the Town Council, Town officers, and agencies. The Town attorney assures that the Town is represented in all legal and contractual proceedings. Brent Baris has been serving in the chartered Town Attorney position since November 2008.

Town Manager/Clerk:

The office of Town Manager/Clerk has been held by Debbie Gonano since November 2006. Management responsibilities include carrying the primary executive responsibility for the Town's municipal government organization and the administrative management and delivery of the Town's services, including water and solid waste programs; providing administrative support services to the citizens of the Town and Town Council members; advising the Mayor and Town Council on matters of Town policy and responsibility for implementing policies of the Town Council; directing and supervising the administration of all departments of the Town; administration of utility billing; preparation and management of the yearly budget and related budget message; overseeing the yearly audit; management of the capital improvement program, including processing and handling bids for municipal projects; overseeing the comprehensive record management program and archives; design and maintenance of the Town website; safeguarding the Town's assets; investment management; ensuring cost-effectiveness; and providing accurate and timely financial support to the Town Council.



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Town Manager's Letter

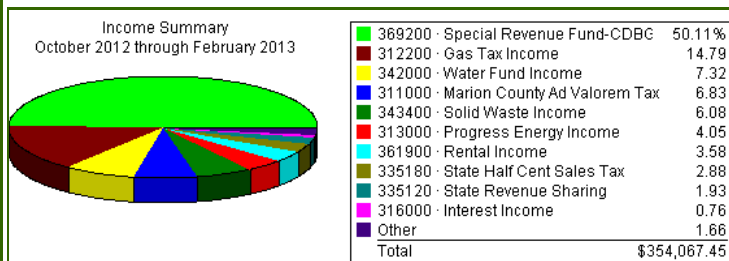
Citizen Boards:

Additionally, the Town of McIntosh has established four citizen boards providing for citizen involvement in the important issues facing the Town. Citizen involvement in Town governance is critical to the future of the Town and to maintaining a consistent set of policies governing growth and development within Town borders.

- 1) The Code Enforcement Board's duties are to hear cases regarding violations of the Land Development Code and the Building Code, subpoena evidence and witnesses, take testimony under oath, and issue orders commanding actions necessary to bring code violations into compliance.
- 2) The Land Planning Agency/Board of Adjustment's duties are to advise the council on matters of zoning policy and legislation and to undertake the duties established by Florida Statutes pertaining to matters of local land planning, including requests for special exceptions and variances to the permitted uses and setbacks and deciding appeals made by the administrative officials in the enforcement of the code.
- 3) The Historic Preservation Committee grants Certificates of Appropriateness for development or demolition within the historic district and recommends changes to the historic provision of the Town's code.
- 4) The Tree Preservation Committee issues permits for the removal or destruction of those trees protected by the Town's Tree Ordinance and enforces the ordinance through fines.

Finance:

Revenues:



Total Town revenues in this proposed budget are projected at \$413,875 for the fiscal year ending in 2014, with \$8,500 in CDBG grant funding anticipated.

The general operating fund of the Town is used to record all financial resources and transactions. Governmental activities are largely supported by taxes and intergovernmental revenues. Exclusive of the grant funding, almost 65% of governmental operations rely on funding from tax-based and state revenue sharing sources.



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Sources of Revenue:

Local option, second local option, and Ninth cent gas taxes:

The first and second local option gas taxes are levied at an additional 5 cents each on every net gallon of motor and diesel fuel sold within Marion County. The taxes are distributed to the Town of McIntosh according to allocation formulas authorized by ordinances passed by the Marion County Board of County Commissioners. In June 2013, the Marion County Commissioners voted to eliminate distribution of the ninth cent gas tax to McIntosh and other County municipalities. Additionally, the Commissioners voted to reduce the distribution formula for the local and second local option gas taxes over a three year phase-in period culminating at .18%. At its culmination, the Town will lose an estimated \$97,800 annually, about one quarter of the Town's projected annual budget. Gas tax income of \$87,550 (21.6% not including grant funding) is projected for 2014. Gas tax proceeds are restricted for use for transportation expenditures such as public transportation operations and maintenance; roadway and right-of-way maintenance and equipment; roadway and right-of-way drainage; street lighting, traffic signs, traffic engineering, signalization, and pavement markings; and debt service and current expenditures for transportation capital projects, including construction or reconstruction of roads and sidewalks.



Franchise fees:

The Town levies a franchise fee on purchases of electricity at the rate of .05995 which is assessed on all customer charges, energy charges, fuel charges, and gross receipts taxes sold within Town corporate limits. A 15-year franchise agreement was renewed in 2012 with Duke Energy (formerly Progress Energy Florida, Inc.), and projected revenues from the franchise fees are expected in the amount of \$22,800 (5.6% not including grant funding) in the upcoming year.

Utility service taxes:

The Town levies a tax of 10% on purchases of electricity, liquefied petroleum gas, manufactured gas, propane gas, fuel oil, and water made within the Town corporate limits. Utility taxes expected from purchases made from Duke Energy, are anticipated at \$27,300 (6.7% of budget). Taxes on propane sales are estimated at \$2,345 (.6%) and \$5,160 (1.3%) is projected on water. Percentages not including grant funding.

Communications services taxes (CST):

The communications services tax is imposed on retail sales of communications services which originate and terminate in the State of Florida, including telecommunications, cable, direct-to-home satellite, and related services, including voice, data, audio, video, or any other information or signals that are transmitted by any medium. McIntosh currently imposes a levy of 1.3% on such services; however, as part of the new budget strategy, the Town will raise the levy to 5.22% producing 20,520 (5.1% of the budget, exclusive of grant funding) and are unrestricted for any public purpose.

State revenue sharing:

The state revenue sharing program was enacted by the State Legislature to ensure a minimum level of revenue equality for local governments. Currently, the basis for the distribution of these revenue-sharing distributions to McIntosh is 74.23% from sales tax and 25.77% from fuel taxes and is expected to total \$16,385 (4% not including grant funding). The fuel tax portion of the revenue sharing distribution is restricted for use of transportation-related expenditures.



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Town Manager's Letter

Local government half-cent sales tax program:

Authorized in 1982, the half-cent sales tax program generates the largest amount of revenue for local governments among the state-shared revenue sources authorized by the Florida Legislature. The program distributes state sales tax revenue and CST revenue to McIntosh through allocation formulas. The program's primary purpose is to provide relief from ad valorem and utility taxes in addition to providing McIntosh with expected additional revenues of \$25,200 (6.2% exclusive of grant funding) for local programs.

Water billing:

The Town Council has proposed a monthly water billing rate set on a graduated scale starting at \$13.52 for the first 5,000 gallons of water used, plus \$1.00 for each additional 1,000 gallons up to 10,000 gallons. Usage in excess of 10,000 gallons will be billed at the rate of \$2.00/gallon. A \$5.00 late payment fee is assessed by the Town for each late payment received, and reconnection fees of \$10.00 are charged, as are other miscellaneous fees, as required. Projected income of \$55,560 (representing 13.7% of the budget not including grant funding) is expected for 2014.

Streets – service income:

The yearly State Highway Lighting, Maintenance, and Compensation Agreement authorizes and compensates the Town for maintaining functional street lighting within the Town incorporated limits and the state anticipates reimbursing the Town \$3,514 (.9% exclusive of grant funding) next year.

Solid waste income:

Currently, garbage rates are charged and billed by the Town to residential customers at \$15.13/month and back door residential customers (residents requiring assistance) are charged \$17.00/month. Small businesses are charged a monthly rate of \$19.00/month. Revenues from solid waste are expected to total \$42,960 (10.6% not including grant funding) in the upcoming year.

Property (Ad Valorem) taxes:

Property tax values for all real estate have been established as of January 1, which is the date of lien, for the upcoming fiscal year starting October 1, 2012. The just property tax values are based on 2012 sales. Property tax revenues to be recognized for the 2013-2014 fiscal year expected in the amount of \$55,093 (13.6% of budget exclusive of grant funding) will be levied in October 2013. All individual property taxes will be due and payable on November 1, 2013 or as soon as the assessments roll is certified and delivered to the Marion County Tax Collector. Taxpayer discounts will be allowed for early payment at the rate of 4% in November, 3% in December, 2% in January, and 1% in February. Taxes paid by property owners in March are paid without a discount allowance. All unpaid taxes will become delinquent as of April 1, 2014. Virtually all unpaid taxes will be collected via the sale of tax certificates on or before June 1, 2014.

Other income:

Rounding out revenues collected are projected rental income of \$34,156 (8.4%); and income from miscellaneous sources, including licenses, site plans, alcohol beverage license fees, sale of centennial items, and cable franchise fees expected at \$3,912 (1%). Additionally, expected interest income of \$2,920 (.7%) has been conservatively estimated from investments held at Florida Citizens, Regions Bank, the State Board of Administration pool, and Wells Fargo Bank. Percentages are exclusive of grant funding.



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State Board of Administration (SBA) Pool:

In November 2007, State Board of Administration (SBA) problems involving impaired investments lead to financial distress, and the entirety of the pool's assets were frozen. Funds which were not allowed to be withdrawn were restricted for exclusive use of the Street Department. This remaining restricted SBA Fund B has paid no interest income since October 2007 and distributes funds to participants as the funds become available. To date, reported SBA Fund B unrealized gains total \$603.

Expenses:

Total operating expenditures in this proposed budget are \$413,875 for the fiscal year ending in September 2014. Total general expenditures are projected at \$246,349, comprising 59.5% of the budget. General water fund and street expenses are estimated at \$105,761 (25.6%) and \$53,265 (12.8%) respectively. Offsetting CDBG Special Grant Fund income of \$8,500 is 2.1% of grant fund expense recorded in the same amount. The Capital Improvement Program (CIP), described on page 7, has allocated \$94,347 (22.8%) of this year's total budget towards capital outlay projects and allocations will be split into various capital outlay or other projects at the discretion of the Council.

Marion County MSTU and MSBU Taxes:

In addition to general fund ad valorem taxes, the Marion County Board of County Commissioners has passed the following MSTU (Municipal Service Taxing Unit) and MSBU (Municipal Service Benefit Unit) taxes totaling an estimated \$111,860 and assessed to the Town of McIntosh and its property owners:

1) MSTU for Fire Rescue and Emergency Medical Service estimated in the amount of \$11,450 – A Marion County MSTU Fire Rescue tax in the amount of \$11,450 will be reimbursed to the Town by property owners through a continued increase in the Town's millage rate which increased beginning with the 2008 rate. Following a threat from Marion County in 2009 to discontinue fire and rescue service, McIntosh entered into a renewable yearly Interlocal Agreement (ILA) with Marion County. Although Town officials believe that the Town pays a disproportionately higher share of taxes for the actual service the county provides, renewal of the ILA for next year will again cause a shift in property taxes projected in the same amount from the county to the Town for the upcoming fiscal year, increasing the Town's millage rate about 1 mill.

2) MSBU tax in the amount of \$57,136 for Fire Rescue – For the last six consecutive years, the MSBU assessment tax paid by Marion County taxpayers cost each property owner an additional \$165.99 per residential structure; therefore, the Town budget has no provision for this expense. The County's assessment amount will remain unchanged for the sixth successive year, and property owners will be taxed for this non-ad valorem fire assessment.

3) MSTU for Law Enforcement in the amount of \$43,274 – The Town has not entered into an Interlocal Agreement (ILA) with Marion County and has not made payment for Municipal Service Taxing Unit (MSTU) taxes for Sheriff's services for the years ending in 2007 through 2013 totaling \$313,812. Additionally, the Sheriff's MSTU tax for the upcoming year ending in 2014 is estimated at \$43,274; however, similarly no budget allocation has been made for this disputed tax.



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Town Manager's Letter

Budget Summary:

Legal Compliance – Budget:

In accordance with the provisions of the Town Charter budget calendar, a proposed operating budget has been presented prior to August 1 for the fiscal year commencing October 1, 2013. The operating budget includes proposed expenditures and the means of financing them. A preliminary hearing will be conducted on September 5 and the final budget public hearing will be held on September 19 to present the taxpayers with the proposed budget and tax millage rate and to obtain taxpayer comments. Prior to September 30, the Charter calls for the budget to be legally enacted by the Town Council through passage of a resolution. Any revision that alters the total expenditures of any fund or transfers budgeted amounts between departments within any fund must be approved by the Town Council. The budget for the General Fund will be adopted on a basis consistent with generally accepted accounting principles (GAAP).



Town Manager's Summary:

It has been my pleasure to prepare this budget for you. Although there has been a substantial financial impact created by the loss of future gas tax revenue income, this submittal meets stated goals, objectives, and policies while providing for general needs. I want to extend thanks to the Mayor and the Town Council for their dedication to overseeing the Town's financial well being and establishing a fiscally responsible financial management policy which serves as the cornerstone of the 2013-2014 Budget. The proposed 2013-2014 budget continues to fund a financially sound Town government with the collection of sufficient revenues to maintain Town programs and services. From an overall perspective, we are on schedule with the budget approval process. To summarize, the proposed budget for the fiscal year ended September 30, 2014 is balanced and ready for citizen examination, Town Council scrutiny, and appropriate revision, if necessary. With availability of information dealing with the budgeting process on its website, advertised Town council meetings, direct mailing, and other measures utilized to keep the residents well informed of the annual budgeting process, it is recommended that the Town of McIntosh's budget be adopted on or before the thirtieth day of September, as authorized in the Town Charter. We look forward to another successful year.



Respectfully submitted,

Debbie Gonano
Town Manager/Clerk



Annual Budget & Budget Message Fiscal Year 2013/2014

The Town of McIntosh has tentatively adopted a budget for the fiscal year 2013-2014. A public hearing to make a FINAL DECISION on the budget AND TAXES will be held on Thursday, September 19, 2013 at 7:00 pm at the Civic Center, 5835 Avenue G, McIntosh, Florida.

Town of McIntosh

EXHIBIT "A"

TENTATIVE BUDGET FISCAL YEAR 2012-2013

The proposed operating budget expenditures of the Town of McIntosh are 2.3% more than last year's total operating expenditures.

3.5198 MILLAGE RATE

GENERAL FUND:

PROPOSED REVENUES

TAXES:

Ad Valorem Taxes 550.93

FRANCHISE FEES:

Duke Energy 228.00

Cable TV 12

UTILITY TAXES:

Duke Energy 273.00

Communications Services Tax (CST) 205.20

Municipal Utility Tax 75.05

STATE AND COUNTY SHARED TAXES:

Gas Tax 875.50

Sales Tax 252.00

State Revenue Sharing 163.85

Licenses, Permits, and Sign Plans 15.00

Alcohol Beverage License Fee 50

SPECIAL REVENUE FUND:

CDBG Grant Fund 85.00

MISCELLANEOUS REVENUE:

Water Fund 555.60

Solid Waste 429.60

Street Service 35.14

Interest 29.20

Miscellaneous 23.50

Rental Income:

Grocery Store 165.00

Club 85.40

Warehouse 54.05

Fire House 24.00

Club Center 12.00

School 10

Roadshow Motors 0

Total Income: 4,138.75

ESTIMATED BEGINNING FUND BALANCES:

Street 5,199.54

Unrestricted 180.60

TOTAL REVENUES AND FUND BALANCES: 9,478.89

THE TENTATIVE, ADOPTED, AND/OR FINAL
BUDGETS ARE ON FILE IN THE OFFICE OF
THE ABOVE-MENTIONED TAXING
AUTHORITY AS A PUBLIC RECORD

Annual Basis

September 30, 2012

ESTIMATED EXPENDITURES

GENERAL EXPENSES:

Capital Outlay 943.47

Solid Waste Collection 364.32

General Government Salaries 346.08

Taxes (including MSTU tax) 199.96

Insurance 180.67

Professional Fees 176.80

CDBG Grant Administration & Housing 85.00

Office Supplies and Expense 57.60

Utilities 45.60

Electric Expense 28.00

General Repairs and Maintenance 24.00

Employee Benefits 19.90

Vehicle Expense 14.12

Legal Notice Advertising 12.00

Municipal Codification Expense 12.00

Parks and Recreation 12.00

Professional Development 12.00

Miscellaneous Expense 11.95

Pest Control 3.00

Total General Expense: 2548.49

WATER DEPARTMENT EXPENSES:

Repairs and Maintenance 223.50

Salaries 138.70

Utilities 68.40

Insurance 50.68

Miscellaneous 32.80

FICA 10.60

Employee Benefits 7.97

Total Water Fund Expense: 532.65

STREET EXPENSES:

Salaries 505.58

Utilities 196.00

Insurance 123.22

Repairs and Maintenance 117.20

Tree Expense 100.00

FICA 38.67

Employee Benefits 16.94

Total Street Expense: 1,057.61

Total Estimated

Expenditures and Disbursements: 4,138.75

ESTIMATED ENDING FUND BALANCES:

Street 4,599.64

Unrestricted 780.50

TOTAL EXPENDITURES AND FUND BALANCES 5,478.89

Actual Dates
September 3, 2013

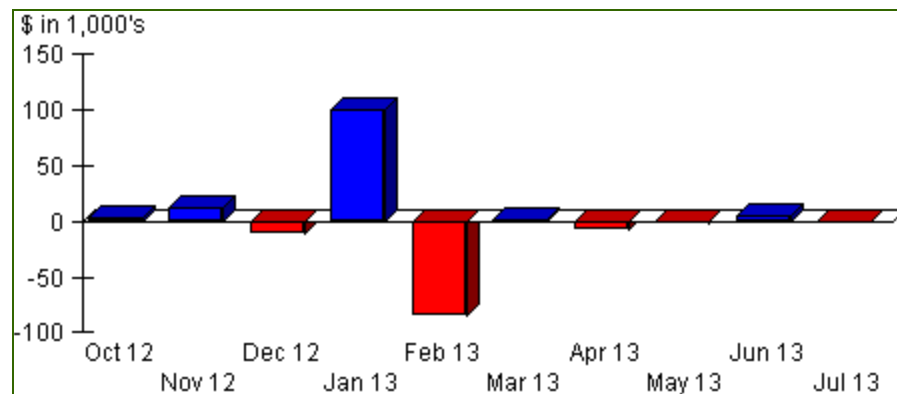


Annual Budget & Budget Message Fiscal Year 2013/2014

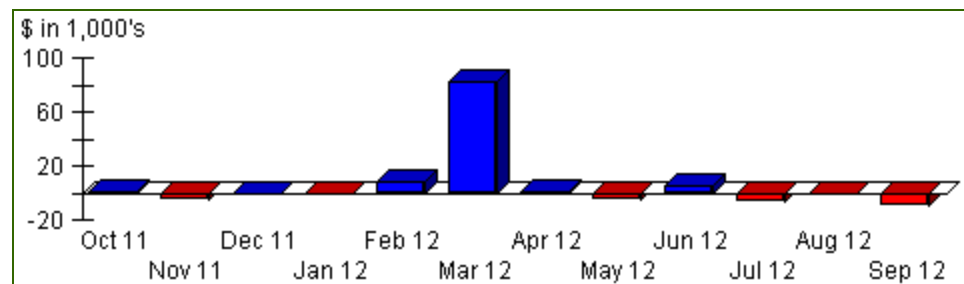
■ Favorable
■ Unfavorable

Budget vs. Actual by Month

October 2012 through July 2013
(Current Year)



October 2011 through September 2012
(Prior Year)

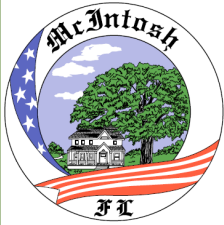




Annual Budget & Budget Message Fiscal Year 2013/2014

Revenues & Expenditures Budget vs. Actual October 2012 through July 2013

	Oct '12 - Jul 13	Oct '11 - Jul 12	\$ Change	% Change
Income				
369200 · Special Revenue Fund-CDBG Gr...	267,866	31,650	236,216	746%
312200 · Gas Tax Income				
312410 · Local Option Gas Tax	56,973	58,278	-1,305	-2%
312420 · Second Local Option Gas Tax	37,157	38,554	-1,398	-4%
312300 · Ninth Cent Gas Tax - Marion Cty	8,156	9,649	-1,492	-16%
Total 312200 · Gas Tax Income	102,286	106,480	-4,195	-4%
342000 · Water Fund Income				
343000 · Water Billing	42,204	35,334	6,870	19%
343100 · Municipal Utility Tax	4,147	3,436	711	21%
343110 · Late Payment and Other Income	1,779	1,635	144	9%
Total 342000 · Water Fund Income	48,130	40,405	7,725	19%
343400 · Solid Waste Income	39,285	39,109	176	1%
313000 · Duke Energy Income				
313200 · Duke Energy - Utility Tax	20,799	20,824	-25	-0%
313100 · Duke Energy - Franchise Fee	17,346	17,340	7	0%
Total 313000 · Duke Energy Income	38,146	38,164	-18	-0%
311000 · Marion County Ad Valorem Tax				
311001 · Ad Valorem Tax	37,293	38,235	-941	-3%
Total 311000 · Marion County Ad Valorem...	37,293	38,235	-941	-3%
361900 · Rental Income				
362700 · Store Rental	10,000	2,000	8,000	400%
362300 · Clinic Rental Income	6,600	6,600	0	0%
362100 · Warehouse Rental Income	4,088	4,633	-544	-12%
362400 · Fire House Rental Income	2,000	800	1,200	150%
362200 · Civic Center Rental	1,500	1,500	0	0%
362500 · Roadshow Motors Rental Inco...	700	1,100	-400	-36%
361900 · Rental Income - Other	452	0	452	100%
362000 · School Rental Income	10	10	0	0%
Total 361900 · Rental Income	25,350	16,643	8,707	52%
335180 · State Half Cent Sales Tax	21,171	20,029	1,142	6%
335120 · State Revenue Sharing	13,665	12,206	1,459	12%
315000 · Communications Services Tax	5,223	5,047	176	4%
369000 · Miscellaneous Income				
369500 · Sale of Centennial Items	2,585	0	2,585	100%
369000 · Miscellaneous Income - Other	1,659	3,131	-1,472	-47%
Total 369000 · Miscellaneous Income	4,244	3,131	1,113	36%
316000 · Interest Income	3,474	4,346	-873	-20%
343200 · Streets - Service Income	2,903	2,818	85	3%
313400 · Utility Tax - Propane Gas	1,982	2,274	-292	-13%
321000 · Licenses, Permits & Site Plans	1,031	628	403	64%
313500 · Cable Franchise Fee-Altitude	6	18	-12	-68%
Total Income	612,053	361,182	250,871	70%



Annual Budget & Budget Message Fiscal Year 2013/2014

Revenues & Expenditures Budget vs. Actual October 2012 through July 2013

	Oct '12 - Jul 13	Oct '11 - Jul 12	\$ Change	% Change
Expense				
5193022 · Election Expense	0	2,492	-2,492	-100%
5196010 · Capital Outlay				
5196011 · Capital Outlay - General	0	0	0	0%
5196013 · Capital Outlay - Parks & Rec	0	5,502	-5,502	-100%
Total 5196010 · Capital Outlay	0	5,502	-5,502	-100%
5193033 · Legal Notice Advertising	0	1,526	-1,526	-100%
5275000 · Professional Development	0	623	-623	-100%
5193024 · Pest & Animal Control	220	370	-150	-41%
5193019 · Miscellaneous	371	570	-199	-35%
5223000 · Vehicle Expense	1,180	999	181	18%
5193015 · Repairs & Maintenance - General	1,306	1,770	-464	-26%
5193012 · Telephone, Internet, & Website	1,357	1,442	-85	-6%
5270000 · Property Tax Expense	1,404	1,263	141	11%
5191012 · General Govt - Defined Cont.	1,684	1,666	18	1%
5193013 · Utilities - General	1,827	2,200	-374	-17%
5191011 · General Government - FICA	3,776	2,216	1,560	70%
5193025 · Office Supplies and Expense				
5193030 · Office Expense - Bank Charges	209	51	158	307%
5193027 · Office Expense - Postage	985	824	161	20%
5193026 · Office Expense - Cleaning	1,000	1,000	0	0%
5193028 · Office Expense - Supplies	2,353	2,682	-329	-12%
Total 5193025 · Office Supplies and Expe...	4,547	4,558	-11	-0%
5197010 · Debt Service Expenditures	6,235	4,400	1,835	42%
5191013 · General Govt - Group Insurance	6,549	6,316	233	4%
5193014 · Insurance - General	10,377	12,970	-2,594	-20%
5201000 · County MSTU Expense				
5220000 · Fire Rescue Services	11,262	12,618	-1,356	-11%
Total 5201000 · County MSTU Expense	11,262	12,618	-1,356	-11%
5250000 · Parks & Recreation				
5250000 · Parks & Recreation - Other	115	504	-389	-77%
5250010 · Centennial Celebration	14,879	1,089	13,790	1,266%
Total 5250000 · Parks & Recreation	14,994	1,593	13,402	841%



Annual Budget & Budget Message Fiscal Year 2013/2014

Revenues & Expenditures Budget vs. Actual October 2012 through July 2013

	Oct '12 - Jul 13	Oct '11 - Jul 12	\$ Change	% Change
5198011 · Professional Fees				
5198024 · Municipal Codification Expense	1,029	1,229	-200	-16%
5198022 · Site Plan/Code Enforcement	1,485	960	525	55%
5198014 · Attorney	4,916	5,850	-934	-16%
5198016 · Auditor	8,000	7,500	500	7%
Total 5198011 · Professional Fees	15,430	15,539	-109	-1%
5245000 · Solid Waste Collection	27,324	27,770	-446	-2%
5191010 · General Government - Salaries	29,286	28,970	317	1%
5333000 · Water Department Expenses				
5330022 · Water Dept - Uniforms	60	60	0	0%
5330018 · Water Dept - Repairs & Maint.	380	773	-392	-51%
5333014 · Water Dept - FICA	613	900	-287	-32%
5330004 · Water Dept - Defined Cont.	676	676	-1	-0%
5330026 · Water Dept - Vehicle Expense	855	805	50	6%
5330008 · Water Dept - Insurance	1,934	1,839	96	5%
5330005 · Water Dept - Group Insurance	1,995	1,924	71	4%
5330010 · Water Dept - Miscellaneous	2,262	3,660	-1,398	-38%
5330020 · Water Dept - Supplies	3,945	3,068	876	29%
5330024 · Water Dept - Utilities	4,480	6,529	-2,049	-31%
5330009 · Water Dept - Maint. Agreement	6,401	6,401	0	0%
5330016 · Water Dept - Water Operator ...	6,653	4,950	1,703	34%
5330012 · Water Dept - Payroll	11,751	11,762	-11	-0%
Total 5333000 · Water Department Expen...	42,006	43,347	-1,342	-3%
5410000 · Street Expense				
5410002 · Streets - Capital Outlay	0	4,900	-4,900	-100%
5410018 · Streets - Uniforms	240	240	0	0%
5410014 · Streets - Repairs & Maint.	866	2,087	-1,222	-59%
5410022 · Streets - Vehicle Expense	1,282	1,208	74	6%
5410012 · Streets - Professional Fees	1,282	0	1,282	100%
5410004 · Streets - Defined Cont.	2,622	2,522	100	4%
5410010 · Streets - FICA	2,797	3,648	-851	-23%
5410017 · Streets - Tree Expense	4,320	5,210	-890	-17%
5410016 · Streets - Supplies	5,413	5,960	-547	-9%
5410006 · Streets - Insurance	5,699	1,608	4,091	254%
5410005 · Streets - Group Insurance	6,246	6,024	222	4%
5410020 · Streets - Utilities	11,381	10,090	1,291	13%
5410008 · Streets - Payroll	52,903	47,686	5,218	11%
Total 5410000 · Street Expense	95,051	91,182	3,868	4%
5299200 · CDBG Grant Expenditures				
5299220 · CDBG Grant Administration	11,475	31,650	-20,175	-64%
5299230 · CDBG Housing Rehabilitation	256,391	0	256,391	100%
Total 5299200 · CDBG Grant Expenditures	267,866	31,650	236,216	746%
Total Expense	544,051	303,552	240,499	79%
Net Income	68,002	57,630	10,372	18%



Annual Budget & Budget Message Fiscal Year 2013/2014

Budget vs. Actual by Account

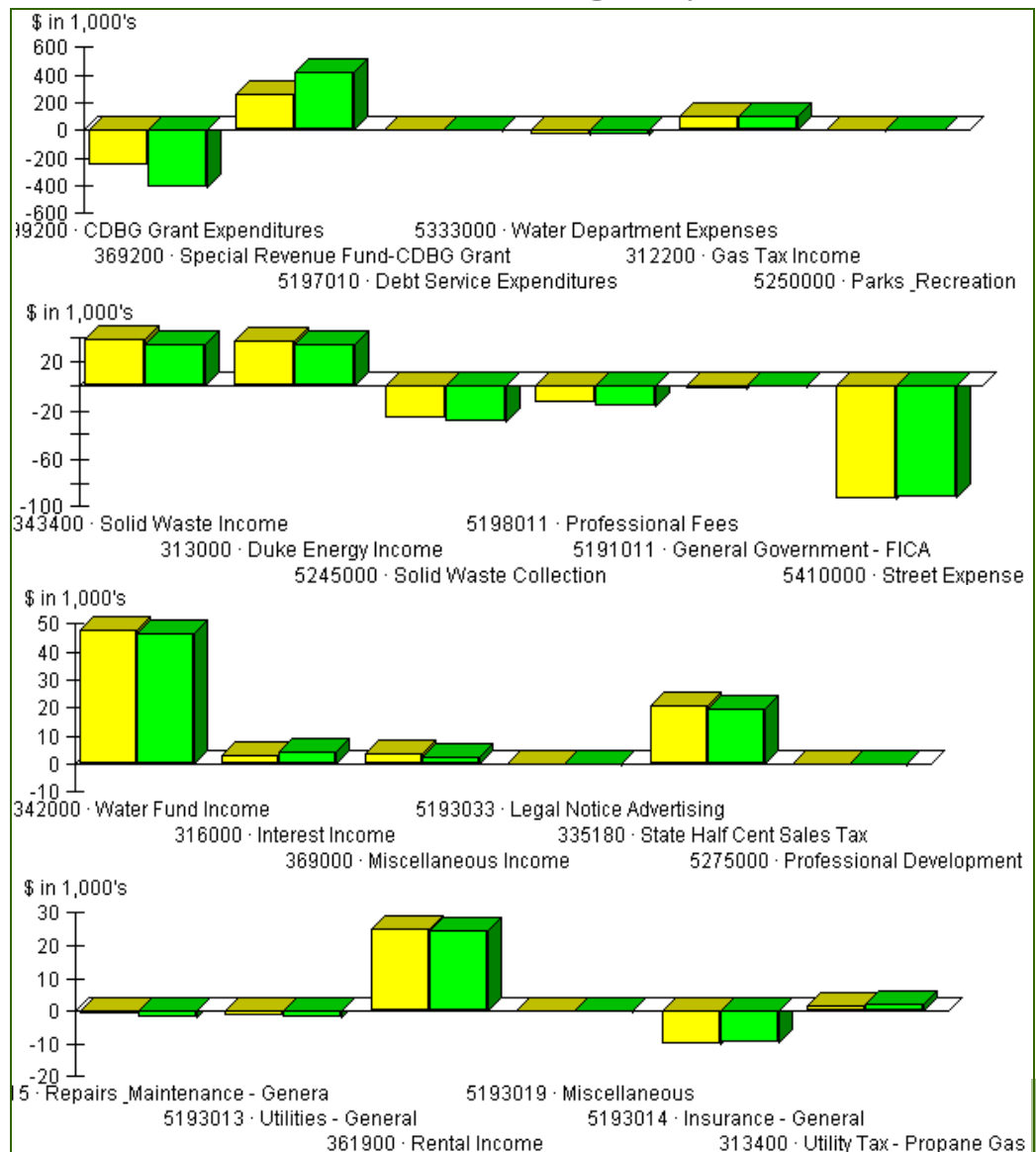
(Presented in Budget Difference Order)

Income Accounts (Above the Line)

Expense Accounts (Below the Line)

October 2012 through July 2013

Actual
Budget





Annual Budget & Budget Message Fiscal Year 2013/2014

Actual
Budget

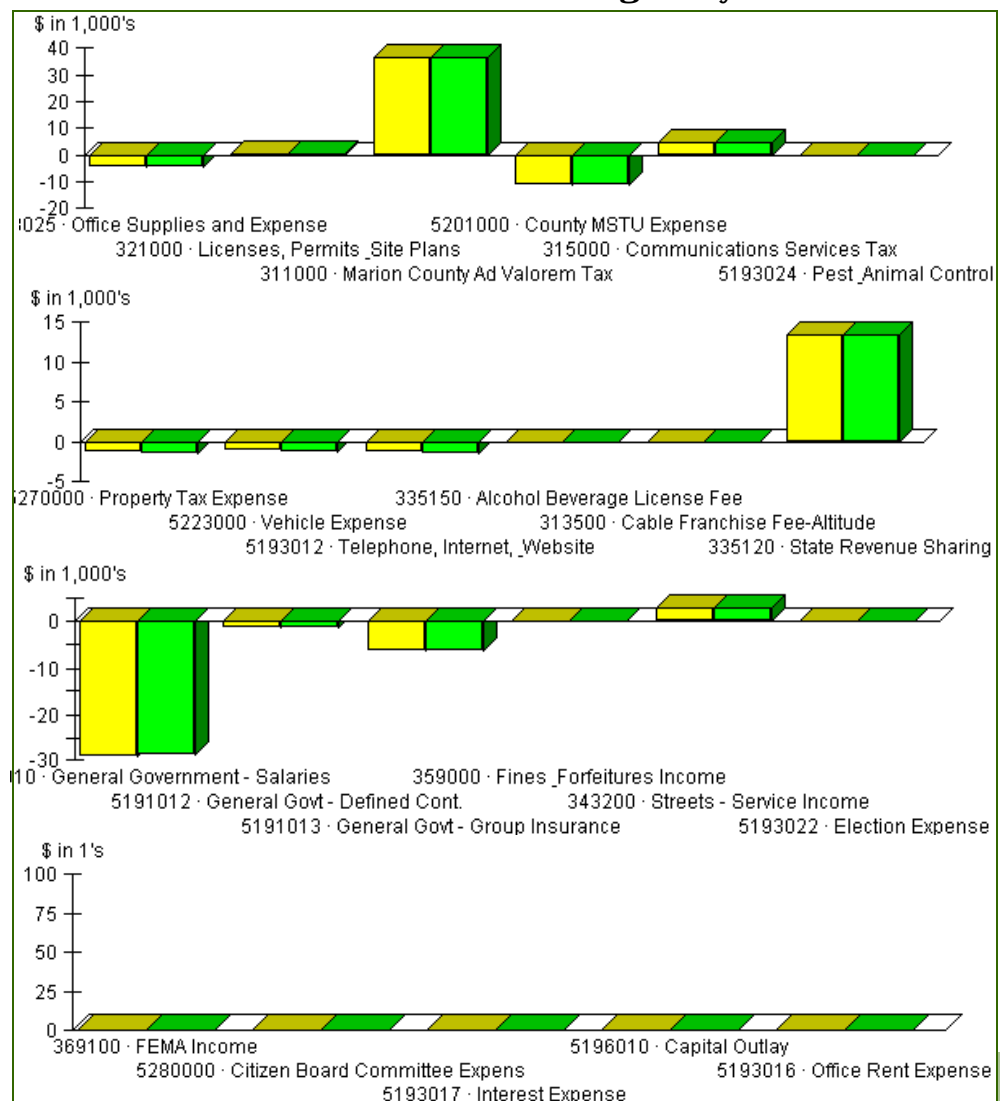
Budget vs. Actual by Account

(Presented in Budget Difference Order)

Income Accounts (Above the Line)

Expense Accounts (Below the Line)

October 2012 through July 2013



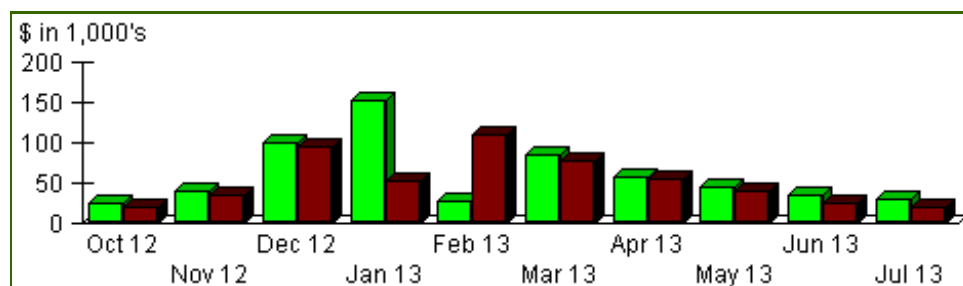


Annual Budget & Budget Message Fiscal Year 2013/2014

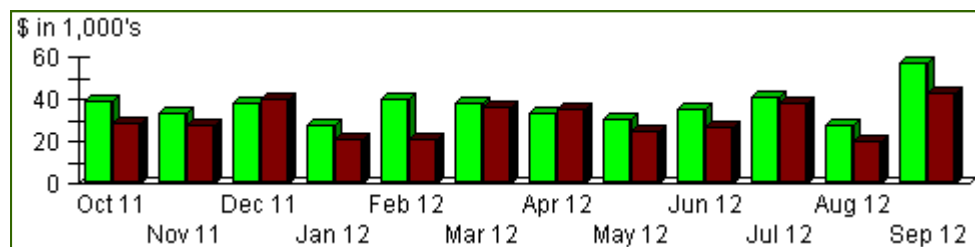
Income
Expense

Revenues & Expenditures by Month

October 2012 through July 2013
(Current Year)



October 2011 through September 2012
(Prior Year)

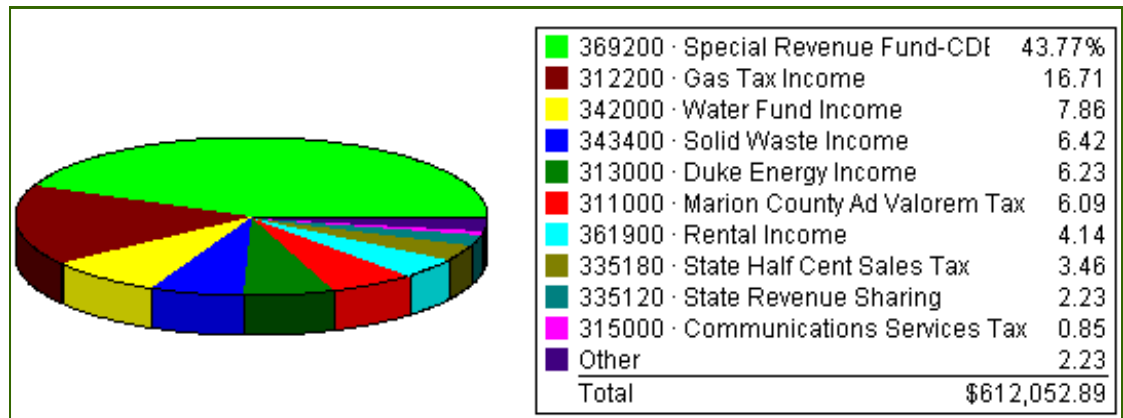




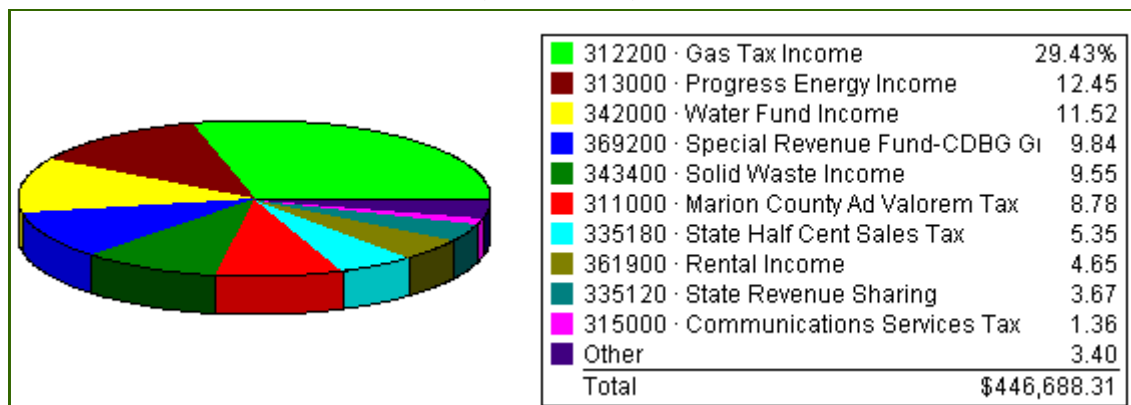
Annual Budget & Budget Message Fiscal Year 2013/2014

Where the Money Comes from by Source

October 2012 through July 2013
(Current Year)



October 2011 through September 2012
(Prior Year)

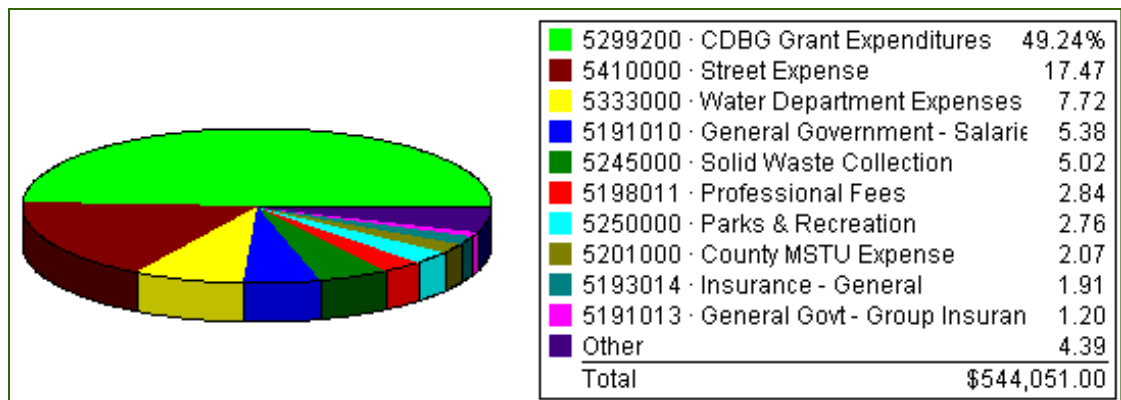




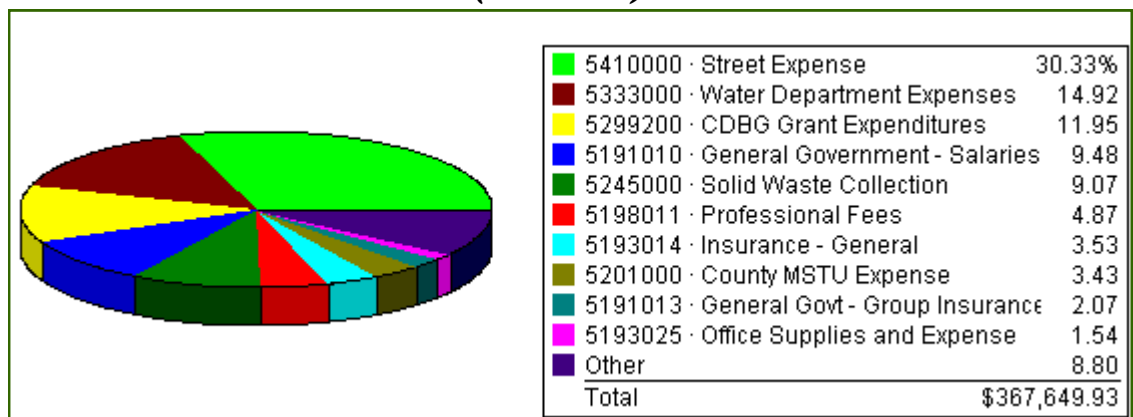
Annual Budget & Budget Message Fiscal Year 2013/2014

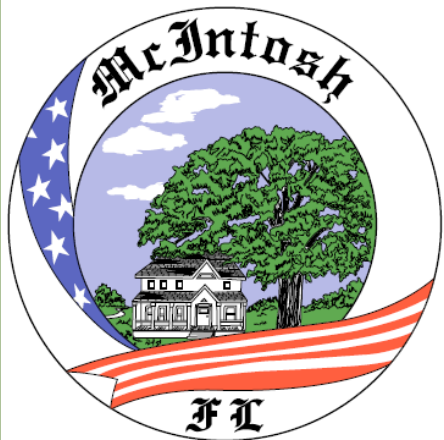
Where the Goes Money by Account

October 2012 through July 2013
(Current Year)



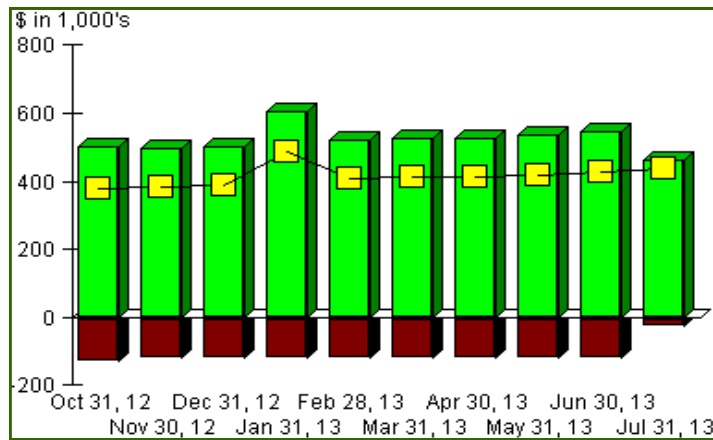
October 2011 through September 2012
(Prior Year)



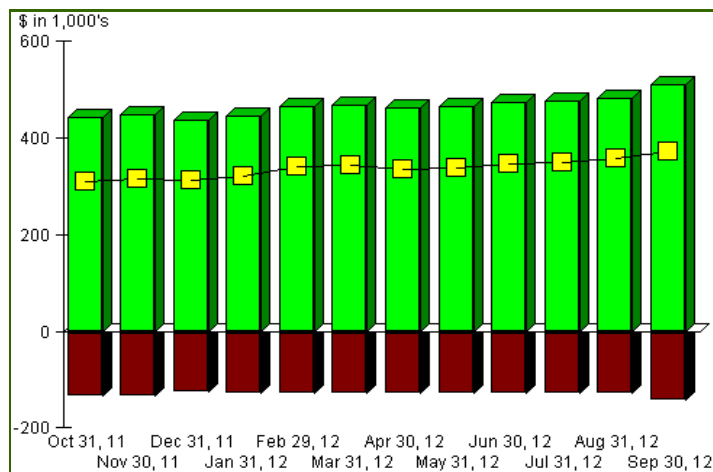


Annual Budget & Budget Message Fiscal Year 2013/2014

Fund Balance by Month October 2012 through July 2013 (Current Year)



October 2011 through September 2012 (Prior Year)





Annual Budget & Budget Message Fiscal Year 2013/2014

Revenues & Expenditures Budget vs. Actual October 2011 through September 2012

	Oct '11 - Sep 12	Budget	\$ Over Budget	% of Budget
Income				
311000 • Marion County Ad Valorem Tax				
311001 • Ad Valorem Tax	39,213.06	39,653.00	-439.94	98.9%
Total 311000 • Marion County Ad Valorem...	39,213.06	39,653.00	-439.94	98.9%
312200 • Gas Tax Income				
312300 • Ninth Cent Gas Tax - Marion Cty	13,976.93	13,500.00	476.93	103.5%
312410 • Local Option Gas Tax	70,941.55	73,800.00	-2,858.45	96.1%
312420 • Second Local Option Gas Tax	46,532.93	49,020.00	-2,487.07	94.9%
Total 312200 • Gas Tax Income	131,451.41	136,320.00	-4,868.59	96.4%
313000 • Progress Energy Income				
313100 • Progress Energy Franchise Fee	25,693.54	29,700.00	-4,006.46	86.5%
313200 • Progress Energy - Utility Tax	29,909.00	31,500.00	-1,591.00	94.9%
Total 313000 • Progress Energy Income	55,602.54	61,200.00	-5,597.46	90.9%
313400 • Utility Tax - Propane Gas	2,687.45	1,900.00	787.45	141.4%
313500 • Cable Franchise Fee-James Cable	17.86	48.00	-30.14	37.2%
315000 • Communications Services Tax	6,059.35	6,600.00	-540.65	91.8%
316000 • Interest Income	5,714.76	2,167.00	3,547.76	263.7%
321000 • Licenses, Permits & Site Plans	714.75	1,620.00	-905.25	44.1%
335120 • State Revenue Sharing	16,413.61	16,334.00	79.61	100.5%
335150 • Alcohol Beverage License Fee	77.67			
335180 • State Half Cent Sales Tax	23,919.71	22,200.00	1,719.71	107.7%
342000 • Water Fund Income				
343000 • Water Billing	-25.24	39,300.00	-39,325.24	-0.1%
343100 • Municipal Utility Tax	-1.54	3,840.00	-3,841.54	-0.0%
343110 • Late Payment and Other Income	-10.00	2,280.00	-2,290.00	-0.4%
Total 342000 • Water Fund Income	-36.78	45,420.00	-45,456.78	-0.1%
343200 • Streets - Service Income	2,818.00	2,818.00	0.00	100.0%
343400 • Solid Waste Income	11.26	42,600.00	-42,588.74	0.0%
361900 • Rental Income				
362000 • School Rental Income	10.00	0.00	10.00	100.0%
362100 • Warehouse Rental Income	5,550.18	5,771.00	-220.82	96.2%
362200 • Civic Center Rental	1,600.00	1,800.00	-200.00	88.9%
362300 • Clinic Rental Income	7,200.00	7,200.00	0.00	100.0%
362400 • Fire House Rental Income	1,200.00			
362500 • Roadshow Motors Rental Inco...	1,200.00	1,200.00	0.00	100.0%
362700 • Store Rental	4,000.00			
Total 361900 • Rental Income	20,760.18	15,971.00	4,789.18	130.0%
369000 • Miscellaneous Income	3,173.69	1,470.00	1,703.69	215.9%
369200 • Special Revenue Fund-CDBG Gr...	43,949.98	200,000.00	-156,050.02	22.0%
Total Income	352,548.50	596,321.00	-243,772.50	59.1%



Annual Budget & Budget Message Fiscal Year 2013/2014

Revenues & Expenditures Budget vs. Actual

	Oct '11 - Sep 12	Budget	\$ Over Budget	% of Budget
Expense				
5191010 • General Government - Salaries	34,861.12	32,958.00	1,903.12	105.8%
5191011 • General Government - FICA	2,623.52	2,521.00	102.52	104.1%
5191012 • General Govt - Defined Cont.	1,971.93	1,895.00	76.93	104.1%
5191013 • General Govt - Group Insurance	7,626.14	7,580.00	46.14	100.6%
5193012 • Telephone, Internet, & Website	1,766.09	2,220.00	-453.91	79.6%
5193013 • Utilities - General	2,885.41	4,560.00	-1,674.59	63.3%
5193014 • Insurance - General	12,970.22	10,460.00	2,510.22	124.0%
5193015 • Repairs & Maintenance- General	2,256.51	1,800.00	456.51	125.4%
5193019 • Miscellaneous	744.30	1,200.00	-455.70	62.0%
5193022 • Election Expense	2,491.84	2,000.00	491.84	124.6%
5193024 • Pest & Animal Control	393.00	243.00	150.00	161.7%
5193025 • Office Supplies and Expense				
5193026 • Office Expense - Cleaning	1,200.00	1,200.00	0.00	100.0%
5193027 • Office Expense - Postage	1,211.20	1,400.00	-188.80	86.5%
5193028 • Office Expense - Supplies	3,096.88	4,200.00	-1,103.12	73.7%
5193030 • Office Expense - Bank Charges	159.27	170.00	-10.73	93.7%
Total 5193025 • Office Supplies and Expe...	5,667.35	6,970.00	-1,302.65	81.3%
5193033 • Legal Notice Advertising	1,526.04	1,350.00	176.04	113.0%
5196010 • Capital Outlay				
5196011 • Capital Outlay - General	0.00	60,427.00	-60,427.00	0.0%
5196013 • Capital Outlay - Parks & Rec	5,502.00			
Total 5196010 • Capital Outlay	5,502.00	60,427.00	-54,925.00	9.1%
5197010 • Debt Service Expenditures	4,400.00	13,562.00	-9,162.00	32.4%
5198011 • Professional Fees				
5198014 • Attorney	7,680.00	9,000.00	-1,320.00	85.3%
5198016 • Auditor	7,500.00	7,500.00	0.00	100.0%
5198022 • Site Plan/Code Enforcement	1,500.00	3,000.00	-1,500.00	50.0%
5198024 • Municipal Codification Expense	1,228.56	1,000.00	228.56	122.9%
Total 5198011 • Professional Fees	17,908.56	20,500.00	-2,591.44	87.4%
5201000 • County MSTU Expense				
5220000 • Fire Rescue Services	12,618.00	13,601.00	-983.00	92.8%
Total 5201000 • County MSTU Expense	12,618.00	13,601.00	-983.00	92.8%
5223000 • Vehicle Expense	1,332.00	1,500.00	-168.00	88.8%
5245000 • Solid Waste Collection	33,338.48	35,400.00	-2,061.52	94.2%
5250000 • Parks & Recreation				
5250010 • Centennial Celebration	1,089.05			
5250000 • Parks & Recreation - Other	719.10	3,900.00	-3,180.90	18.4%
Total 5250000 • Parks & Recreation	1,808.15	3,900.00	-2,091.85	46.4%
5270000 • Property Tax Expense	1,262.96	1,700.00	-437.04	74.3%
5275000 • Professional Development	1,384.27	1,200.00	184.27	115.4%
5299200 • CDBG Grant Expenditures				
5299220 • CDBG Grant Administration	43,124.98	30,000.00	13,124.98	143.7%
5299230 • CDBG Housing Rehabilitation	825.00	170,000.00	-169,175.00	0.5%
Total 5299200 • CDBG Grant Expenditures	43,949.98	200,000.00	-156,050.02	22.0%



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Revenues & Expenditures Budget vs. Actual October 2011 through September 2012

	Oct '11 - Sep 12	Budget	\$ Over Budget	% of Budget
5333000 • Water Department Expenses				
5330004 • Water Dept - Defined Cont.	799.00	759.00	40.00	105.3%
5330005 • Water Dept - Group Insurance	2,323.22	2,309.00	14.22	100.6%
5330008 • Water Dept - Insurance	1,838.68	1,900.00	-61.32	96.8%
5330009 • Water Dept - Maint. Agreement	6,401.36	6,401.00	0.36	100.0%
5330010 • Water Dept - Miscellaneous	3,824.93	2,620.00	1,204.93	146.0%
5330012 • Water Dept - Payroll	14,155.38	13,208.00	947.38	107.2%
5330014 • Water Dept - FICA	1,063.02	1,010.00	53.02	105.2%
5330016 • Water Dept - Water Operator ...	7,325.00	9,000.00	-1,675.00	81.4%
5330018 • Water Dept - Repairs & Maint.	1,522.60	3,000.00	-1,477.40	50.8%
5330020 • Water Dept - Supplies	5,324.93	9,000.00	-3,675.07	59.2%
5330022 • Water Dept - Uniforms	80.00	80.00	0.00	100.0%
5330024 • Water Dept - Utilities	9,036.75	7,020.00	2,016.75	128.7%
5330026 • Water Dept - Vehicle Expense	1,165.80	900.00	265.80	129.5%
Total 5333000 • Water Department Expens...	54,860.67	57,207.00	-2,346.33	95.9%
5410000 • Street Expense				
5410002 • Streets - Capital Outlay	4,900.00	2,800.00	2,100.00	175.0%
5410004 • Streets - Defined Cont.	2,978.65	2,812.00	166.65	105.9%
5410005 • Streets - Group Insurance	7,272.78	7,224.00	48.78	100.7%
5410006 • Streets - Insurance	1,608.20	8,400.00	-6,791.80	19.1%
5410008 • Streets - Payroll	58,172.98	53,332.00	4,840.98	109.1%
5410010 • Streets - FICA	4,405.07	4,079.00	326.07	108.0%
5410014 • Streets - Repairs & Maint.	4,661.49	9,000.00	-4,338.51	51.8%
5410016 • Streets - Supplies	7,030.62	4,200.00	2,830.62	167.4%
5410017 • Streets - Tree Expense	5,210.00	5,000.00	210.00	104.2%
5410018 • Streets - Uniforms	320.00	320.00	0.00	100.0%
5410020 • Streets - Utilities	13,192.83	13,200.00	-7.17	99.9%
5410022 • Streets - Vehicle Expense	1,748.77	1,200.00	548.77	145.7%
Total 5410000 • Street Expense	111,501.39	111,567.00	-65.61	99.9%
Total Expense	367,649.93	596,321.00	-228,671.07	61.7%
Net Income	-15,101.43	0.00	-15,101.43	100.0%



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Budget vs. Actual by Account

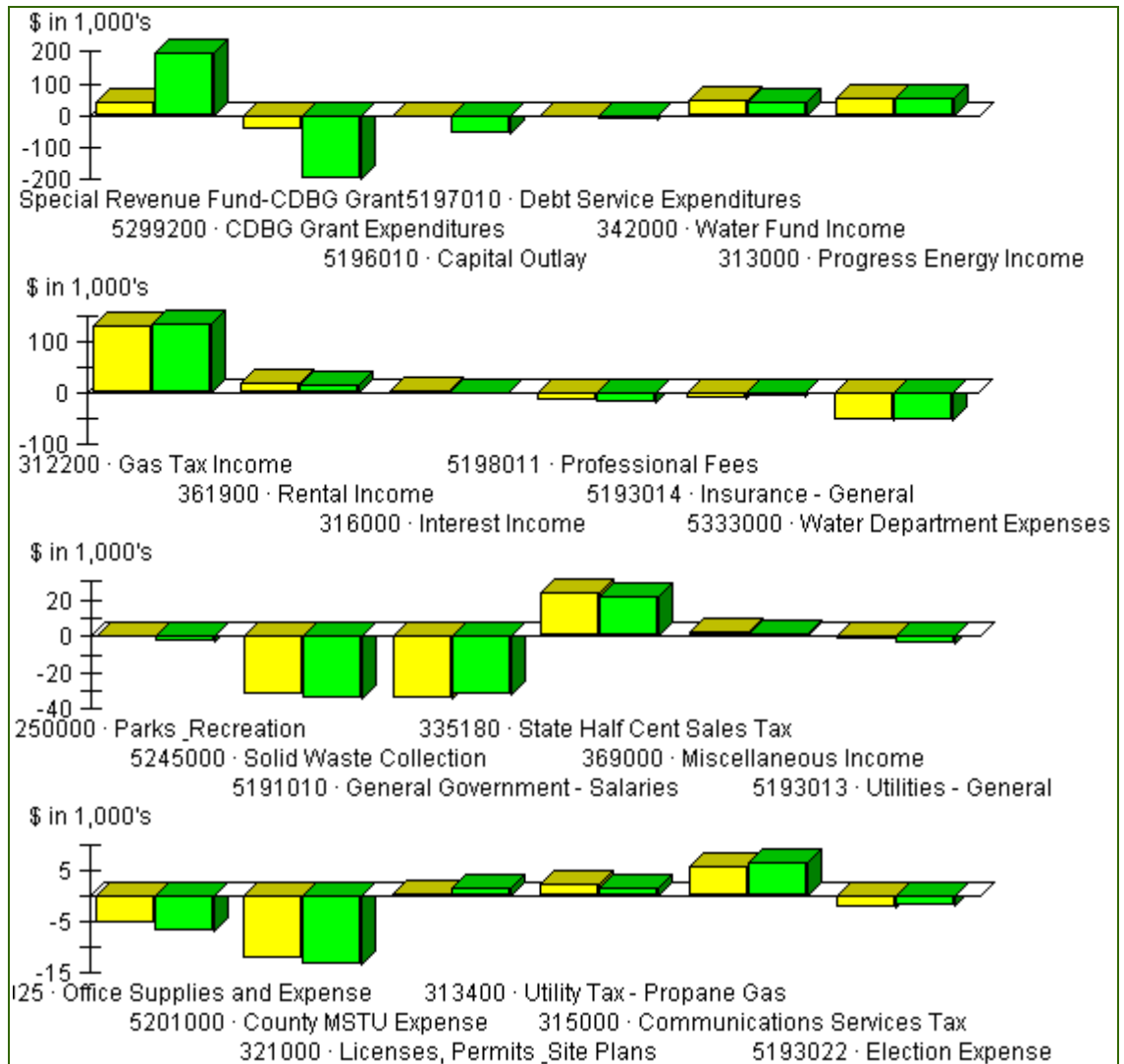
(Presented in Budget Difference Order)

Income Accounts (Above the Line)

Expense Accounts (Below the Line)

October 2011 through September 2012

Actual
Budget





Annual Budget & Budget Message Fiscal Year 2013/2014

Budget vs. Actual by Account

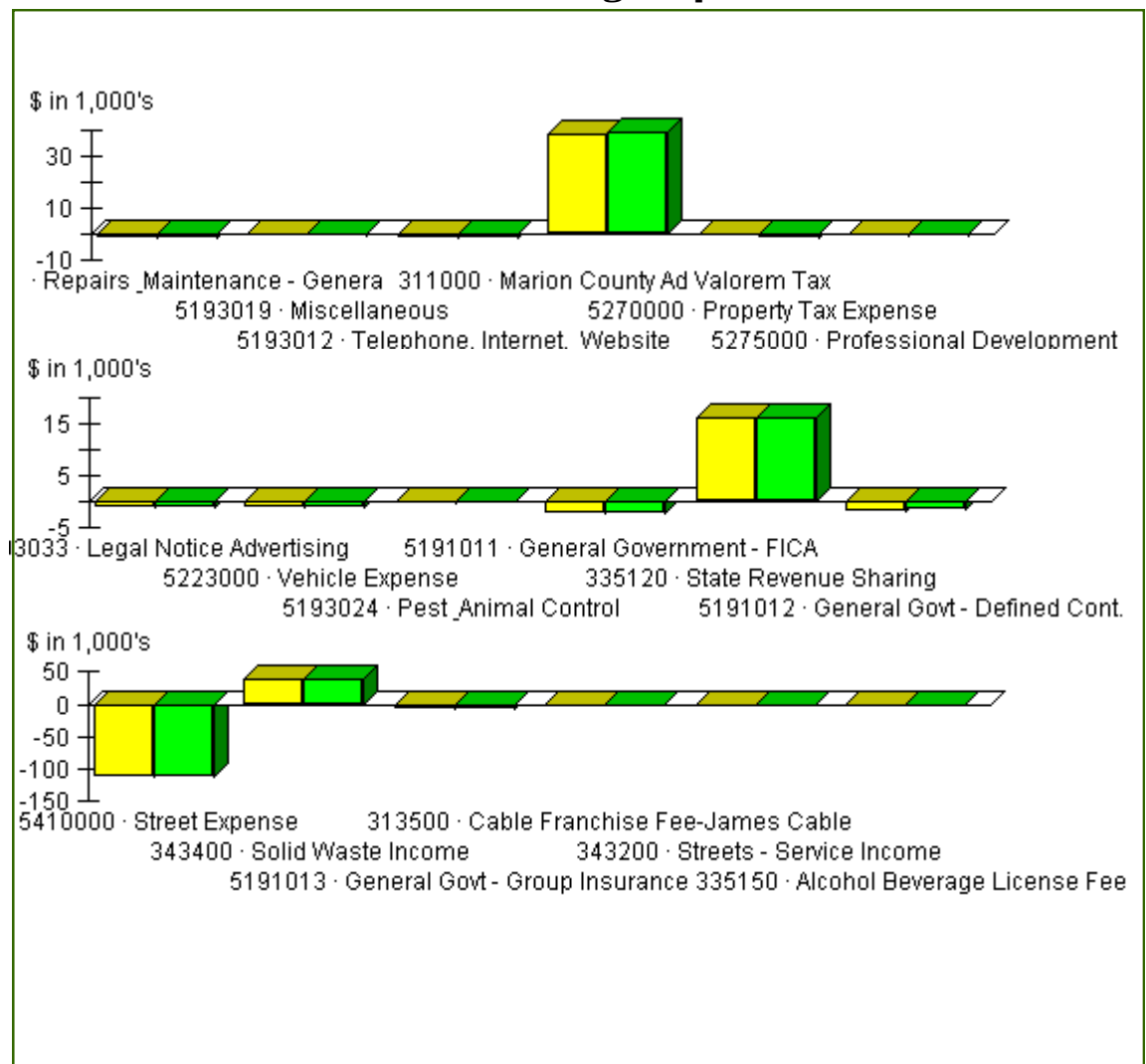
(Presented in Budget Difference Order)

Income Accounts (Above the Line)

Expense Accounts (Below the Line)

October 2011 through September 2012

Actual
Budget





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Account. An accounting concept used to capture the economic essence of an exchange or exchange-like transaction. Accounts are used to classify and group similar transactions. Account types include: revenue, expense/expenditure, asset, liability and equity.

Ad Valorem Tax. Commonly referred to as property taxes, are levied on both real and personal property based upon the property's assessed valuation and the millage rate.

Adopted Budget. The final budget that is formally approved by the Town Council.

Amended Budget. The adopted budget as formally adjusted by the Town Council.

Assessed Property Value. The value set upon real estate or other property by the Marion County Property Appraiser and the State as a basis for levying ad valorem taxes.

Balanced Budget. A budget in which planned funds or revenues available are equal to fund planned expenditures.

Budget. An operational guide of planned financial activity for a specified period of time (fiscal year or project length) estimating all anticipated revenues and expected expenditures/expenses for the budget period. A policy document, which communicates programmatic goals and objectives and the anticipated means for achieving them.

Budget Calendar. The schedule of target dates that a government follows in the preparation of preliminary budgets and the adoption of the final budget.

Budget Message. An executive-level overview of the budget delivered by the Town Manager to the Mayor and Town Council. It discusses the major Town issues and the proposed means of dealing with them, highlights key experiences during the current fiscal year, and indicates how budgetary plans will meet the Town's objectives. The budget message is normally the first comprehensive public statement of the Town's plans for the upcoming fiscal year.

Capital Assets. Assets of significant value that meet or exceed the capitalization threshold and have a useful life extending beyond a single accounting period. Capital assets are also called "fixed assets," and may include land, improvements to land, buildings, building improvements, machinery and equipment, vehicles, infrastructure, and other tangible or intangible assets that are used in operations and have initial useful lives extending beyond a single reporting period.

Expenditure. The incurring of a liability, the payment of cash, or the transfer of property for the purpose of acquiring an asset, a service, or settling a loss.

Expense. Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest, or other charges. Decreases the net assets of the fund.

Fiscal Year. Any period of twelve consecutive months designated as the budget year. The Town's budget year begins October 1st and ends September 30th.



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Fixed Asset. A durable item, with a long-term nature of use, a normal expected life of one year or more, and a value of \$500 or more at the time of acquisition.

Franchise Fee. Charges to utilities for exclusive/non-exclusive rights to operate within municipal boundaries. Examples are electricity and cable television.

Fund. An accounting and reporting entity with a self-balancing set of accounts. Funds are created to establish accountability for revenues and expenses, which are segregated for the purpose of carrying out a specific purpose or range of activities.

Fund Balance. The difference between assets and liabilities reported in a governmental or trust fund. The fund balance may be reserved for various purposes, or the fund balance may be unreserved.

GAAP. Generally Accepted Accounting Principles. The conventions, rules, and procedures that serve as the norm for the fair presentation of financial statements.

General Fund. A governmental fund established to account for resources and uses of general operating functions of Town departments. Resources are, in the majority, provided by taxes.

Infrastructure. Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the Town.

Interest Income. Revenue associated with the Town cash management activities of investing fund balances.

Interlocal Agreement. (ILA) A contractual agreement between two or more governmental entities.

Market Value. The appraised value assigned to property by the Marion County Property Appraiser. Typically, this value represents "Fair Market value" less estimated selling expenses.

Mill. A taxation unit equal to one dollar of tax obligation for every \$1,000 of assessed valuation of property.

Millage. The total tax obligation per \$1,000 of assessed valuation of property.

Municipal Code. A collection of laws, rules, and regulations that apply to the Town and its citizens.

Operating Budget. A budget for general revenues and expenditures such as salaries, utilities, and supplies.

Operating Expenses. The cost for personnel, materials, and equipment required for a department to function.

Operating Revenues. Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.



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Ordinance. A formal legislative enactment by the Town that carries the full force and effect of the law within corporate boundaries of the Town unless in conflict with any higher form of law, such as State or Federal.

Property Tax. A tax levied on the assessed value of real and personal property. This tax is also known as ad valorem tax.

Reserves. A portion of the fund balance or retained earnings legally segregated for specific purposes.

Resolution. A legislative act by the Town with less legal formality than an ordinance.

Revenue. Inflows of resources to finance the operations of government. Increases the net assets of the fund.

Rolled-Back Rate. The operating millage rate required to raise the same ad valorem tax revenues as were levied in the prior year, exclusive of new construction, additions to structures, deletions, and property added.

Sales Tax. Tax imposed on the taxable sales of all final goods.

Taxes. Charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments or user fees.

Taxable Value. The assessed value less homestead and other exemptions, if applicable.

Truth in Millage. (TRIM) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget tax rate. The effect of TRIM is to inform taxpayers that their property taxes are changing (up or down), the cause (a change in the assessed value of their property and/or and increase in the proposed spending level) and how the proposed new tax rate compares to the rate that would generate the same property tax dollars as the current year (the "rolled-back" rate).

Unreserved Fund Balance. The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Unrestricted Fund Balance. This refers to the cumulative value of the excess of revenues over expenses/expenditures remaining from prior years, which are available for appropriation and expenditure in the current year.