



# 2019-20 BUDGET HEARING

## *TENTATIVE BUDGET SUMMARY*

SEPTEMBER 24, 2019





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# Town Manager Executive Message

September 24, 2019

Dear Mayor and Council Members, Residents and Community Leaders:



The purpose of my introductory letter is to provide the Community with a framework for our *tentative* Fiscal Year 2019-20 budget.

The Town’s 2019-20 certified property tax roll reflects an approximate 5.27% *increase* in Town-wide property values from the previous fiscal year. This is certainly a *positive* economic indicator reflecting the impact of recent trends in both residential and commercial property developments in Town. As you may recall, property values within the Town saw significant declines from 2008 through 2012 (an approximate 40% decline from the 2008 valuation level). Since 2012, property values within the Town have increased each year (from 2013 through 2019), reflecting a gain of approximately 55% from our 2012 lows. While there has been a significant recovery in property values the past seven years, the Town’s Town-wide taxable property value still remains below the peak level it achieved in 2008.

The following chart displays the Town’s certified taxable property values since 2006:





Over the past decade, legislation passed at the State level has negatively impacted the Town's property tax revenues. These changes were exacerbated by the effects of the general economic downturn in the United States but, through prudent management and cost control, the Town was able to weather the multi-year decreases in our property tax revenues. The recovering economy and new building activity within our Town the past several years has brought positive growth in our property values.

In November 2018, a State ballot measure that would have provided for additional Homestead exemptions for certain qualifying properties *failed* to pass. Had it passed, this measure would have had a significant negative impact on the Town's property tax revenues commencing with the FY 2019-20 budget year.

During the July 17, 2019 Town Council Meeting, the Town Council established the proposed millage rate "cap" at **\$2.6047** per thousand of assessed property value (Resolution No. 19-53). As required by State statute, in addition to setting the proposed millage rate, the Resolution established the dates and times for our first and second public Budget Hearings: September 10 and September 24, 2019.

Prior to the scheduled Public Budget Hearings, the Town Council held two (2) Budget Workshops (June 27 and July 29, 2019), in order to publicly discuss upcoming Council priorities and objectives for the upcoming fiscal year. The Budget Workshops were publicly advertised and held in the Town Hall Council Chambers at 6:30 PM, on those dates.

The proposed budget presented at the first Budget Hearing on September 10, 2019 was based on the 2.6047 millage "ceiling" rate adopted at the July 17, 2019 Town Council Meeting that was advertised on the TRIM notices mailed to residents and taxpayers by the Miami-Dade Property Appraiser in August 2019. At the first Budget Hearing (September 10, 2019), the Town Council voted to adopt a *tentative* millage rate of 2.4323 mills, the same rate as currently in effect for FY 2018-19. The attached *tentative* General Fund budget has been prepared using the 2.4323 millage new "ceiling" rate.

The attached *tentative* General Fund budget presentation contemplates "dipping" into the Town's reserves by approximately \$2.4 million to balance the 2019-20 budget. While Town Staff understands that many other governments also balance their operating budgets using Fund Balance Reserve accounts, continued reliance on reserve accounts to balance the operating budget is not advised. To that extent, experience has shown that Town Staff works diligently to streamline operations and takes other steps to bring planned projects in under budget in order to avoid having to actually "dip" into our fund balance reserves.

## Background, Priorities and Issues

The Town has grown substantially since our incorporation (2005), in order to provide high level services to the community with leadership support from the Mayor and Council. We are very proud to have held the Administrative core staff to only thirty-three (33) full time positions, including the Town Charter positions of Town Clerk and Town Manager. As a result, we have kept personnel costs as low as possible while continuing to provide "outstanding" services to our residents and business owners. As your Town Manager, I am constantly working on ways to streamline Town operations in order to be the most efficient local government, within Miami-Dade County (the "County") and the State of Florida.



The Town’s budget process includes, pursuant to State law, two (2) Public Budget Hearings which allow for public communication and participation before the Town Council adopts the final budget. Additionally, Town Staff coordinated two (2) Town Council Budget Workshops (June 27, 2019 and July 29, 2019) prior to the State mandated two (2) Budget Hearings, in order to gain consensus on programs and projects from the Town Council. Town residents and business owners were able to provide direct input during these four (4) public meetings regarding our 2019-20 proposed budget.

There continued to be a common theme as to what the Town Council wanted to accomplish in the upcoming budget year. The priorities established by the Town Council included:

- Maintain Law Enforcement services to keep crime rates low.
- Continue the process of repairing aging infrastructure (roadways and storm drainage), including resurfacing residential roadways and repairing/replacing/adding pedestrian sidewalks.
- Make improvements to the Town’s park facilities to serve both the “intergenerational” and growth needs of our community.
- Consider the feasibility of expanding the Town’s Municipal Circulator Bus services including additional service days and extended service hours of operation.

### Tentative Budget

The *tentative* budget presented herein includes the budget for the General Fund, the primary operating fund of the Town that is supported by ad valorem taxes, as well as budgets for various special revenue funds, a capital projects (Parks) fund and a stormwater utility fund, all of which are supported by non-ad valorem revenues. The *tentative* budget is summarized below (note – format is as prescribed by *Florida Truth in Millage* advertisement requirements and is presented for information purposes only):

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## Budget Summary

**Millage per \$1000**

General Fund: 2.4323

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
<b>Ad Valorem Taxes - Millage per \$1000 = 2.4323</b>	\$ 6,124,500			\$	6,124,500
Franchise Fees	\$ 1,615,000			\$	1,615,000
Utility Taxes	\$ 3,250,000			\$	3,250,000
Intergovernmental Revenue	\$ 6,299,726	\$ 2,012,766		\$ 1,025,000	\$ 9,337,492
Licenses & Registration Fees	\$ 150,000			\$	150,000
Building Permits & Zoning Fees	\$ 1,005,000			\$	1,005,000
Impact Fees		\$ 114,000		\$	114,000
Rental Income	\$ 810,000			\$	810,000
Miscellaneous Revenue	\$ 553,250	\$ 10,000		\$	563,250
Grants	\$ 2,500	\$ 1,117,993	\$ 200,000	\$	1,320,493
<b>TOTAL SOURCES</b>	<b>\$ 19,809,976</b>	<b>\$ 3,254,759</b>	<b>\$ 200,000</b>	<b>\$ 1,025,000</b>	<b>\$ 24,289,735</b>
Transfers In	\$ 225,000	\$ 729,100	\$ 1,597,000	\$ 180,000	\$ 2,731,100
Fund Balances/Reserves/Net Assets	\$ 17,953,733	\$ 5,015,860		\$ 5,511,477	\$ 28,481,070
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 37,988,709</b>	<b>\$ 8,999,719</b>	<b>\$ 1,797,000</b>	<b>\$ 6,716,477</b>	<b>\$ 55,501,905</b>

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Mayor and Council	\$ 209,561			\$	209,561
Town Clerk	\$ 512,922			\$	512,922
Town Attorney	\$ 500,000			\$	500,000
General Government	\$ 2,941,421			\$	2,941,421
Town Hall Center	\$ 1,631,718			\$	1,631,718
Finance	\$ 537,296			\$	537,296
Police Services	\$ 10,322,087			\$	10,322,087
Public Works	\$ 1,088,442	\$ 2,931,674		\$ 1,470,945	\$ 5,491,061
Community Development	\$ 1,348,476			\$	1,348,476
Parks and Recreation	\$ 2,162,470	\$ 382,836	\$ 1,797,000	\$	4,342,306
<b>TOTAL EXPENDITURES</b>	<b>\$ 21,254,393</b>	<b>\$ 3,314,510</b>	<b>\$ 1,797,000</b>	<b>\$ 1,470,945</b>	<b>\$ 27,836,848</b>
Transfers Out	\$ 1,200,000	\$ 1,531,100		\$	2,731,100
Fund Balances/Reserves/Net Assets	\$ 15,534,316	\$ 4,154,109		\$ 5,245,532	\$ 24,933,957
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 37,988,709</b>	<b>\$ 8,999,719</b>	<b>\$ 1,797,000</b>	<b>\$ 6,716,477</b>	<b>\$ 55,501,905</b>

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE TOWN CLERK, 10720 CARIBBEAN BLVD., CUTLER BAY, FL 33189, AS A PUBLIC RECORD.

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## Budget Overview

The tentative FY 2019-20 budget, which was adopted on September 10, 2019, is a numerical reflection of the Town Council’s priorities communicated during the budget planning process. The following are some of the more significant budget initiatives that have been included in this tentative budget:

### General Fund

#### General Fund Revenues:

The tentative General Fund budget reflects operating revenues of approximately \$19.8 million, of which approximately \$6.1 million, or 31%, represents ad valorem revenues at the tentative millage rate of 2.4323 mills. The following table summarizes the General Fund operating revenues:

REVENUE TYPE	FY 2019-20 BUDGET	PERCENTAGE OF TOTAL
Ad Valorem	\$ 6,124,500	30.9%
Utility Taxes	\$ 3,250,000	16.4%
Local Gov't Half-Cent Sales Tax	\$ 3,490,402	17.6%
Communications Services Tax	\$ 963,572	4.9%
Revenue Sharing	\$ 1,292,444	6.5%
Electrical Franchise Fees	\$ 1,415,000	7.1%
Solid Waste Franchise Fees	\$ 200,000	1.0%
1st Local Option Gas Tax	\$ 553,308	2.8%
Building Permits	\$ 800,000	4.0%
Zoning Fees	\$ 100,000	0.5%
Code Compliance Fines	\$ 75,000	0.4%
Other Building and Zoning	\$ 30,000	0.2%
Licenses and Registrations	\$ 150,000	0.8%
Parks Fees	\$ 130,000	0.7%
Judgements and Fines	\$ 90,000	0.5%
Miscellaneous Revenues	\$ 192,500	1.0%
Rental Income	\$ 810,000	4.1%
Investment Income	\$ 143,250	0.7%
<b>TOTAL OPERATING REVENUES</b>	<b>\$ 19,809,976</b>	<b>100.0%</b>

Additionally, \$225,000 of 2<sup>nd</sup> local option gas taxes are budgeted to be transferred in from the Special Revenue Fund for use on the continuation of the Town’s sidewalk repair and replacement program.

#### General Fund Expenditures:

The following table reflects budgeted General Fund spending by department (excluding transfers out):

FUND	COUNCIL	CLERK	GENERAL GOVERNMENT	TOWN ATTORNEY	COMMUNITY DEVELOPMENT	FINANCE	PUBLIC WORKS	POLICE	PARKS & RECREATION	TOWN HALL BUILDING	TOTAL FY 2019-20	% OF EXPENDITURES			TOTAL FY 2018-19	NET INCREASE (DECREASE)
												FY 2019-20	FY 2018-19	FY 2018-19		
Operating	\$ 209,561	\$ 510,922	\$ 1,793,291	\$ 500,000	\$ 1,348,476	\$ 524,236	\$ 1,077,942	\$ 10,322,087	\$ 2,099,470	\$ 785,718	\$ 19,171,703	90.2%	89.3%	\$ 18,432,175	\$ 739,528	
Capital	\$ -	\$ 2,000	\$ 7,530	\$ -	\$ -	\$ 13,060	\$ 10,500	\$ -	\$ 63,000	\$ 120,000	\$ 216,090	1.0%	1.3%	\$ 267,500	\$ (51,410)	
Debt Service	\$ -	\$ -	\$ 1,140,600	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 726,000	\$ 1,866,600	8.8%	9.4%	\$ 1,952,400	\$ (85,800)	
<b>TOTAL</b>	<b>\$ 209,561</b>	<b>\$ 512,922</b>	<b>\$ 2,941,421</b>	<b>\$ 500,000</b>	<b>\$ 1,348,476</b>	<b>\$ 537,296</b>	<b>\$ 1,088,442</b>	<b>\$ 10,322,087</b>	<b>\$ 2,162,470</b>	<b>\$ 1,631,718</b>	<b>\$ 21,254,393</b>	<b>100.0%</b>	<b>100.0%</b>	<b>\$ 20,652,075</b>	<b>\$ 602,318</b>	

The tentative FY 2019-20 budget generally provides for continuation of current service levels. While Capital and Debt Service expenditures are budgeted to decrease in the upcoming budget year, operating expenditures are budgeted to increase.



The decrease in capital expenditures is due primarily to a decrease in budgeted upgrades to the Town Hall facility (approximate \$88,000 decrease), offset by increases in Capital expenditures in Finance for an online payment system for business licenses and burglar alarms (approximate \$13,000 increase) and in Parks for infrastructure Improvements at various parks (approximate \$22,000 increase).

The decrease in Debt Service results from the normal amortization of the Town's existing debt.

Some of the more significant contributors to the net increase in General Fund operating expenditures include the following:

#### General Government:

- Professional Services – provide for a marketing consultant for the 2020 Census (approximately \$25,000)
- Other Contractual Services – provide for a grant writing consultant (approximately \$36,000), as well as additional IT services for planned initiatives and upgrades (approximately \$30,000)
- Insurance – increased premiums (approximately \$63,000) primarily due to insured property values and increased property insurance rates (including an increase in rates in the reinsurance market)
- Salaries and benefits – increase (approximately \$58,000) primarily related to budgeted COLA and merit-based pay increases as well as increased insurance premiums

#### Public Works:

- Other Contractual Services – increased costs resulting primarily from the implementation of a new, competitively bid Town-wide maintenance services agreement (approximately \$96,000), which provides for more service and service areas than the previous agreement, offset somewhat by elimination of holiday lighting (approximately \$7,500)

#### Police Services:

- Professional Services - the police budget reflects the same staffing levels as currently in effect, however there was a significant increase (approximately \$335,000) in budgeted cost reflecting the provisions of the union contract negotiated between Miami-Dade County and the police union

#### Parks & Recreation:

- Salaries and Benefits – increase (approximately \$124,000) primarily related to budgeted COLA and merit-based pay increases as well as increased insurance premiums
- Other Contractual Services – increases due primarily to increased Town events (approximately \$53,000) partially offset by a decrease in budgeted maintenance related costs (approximate \$30,000 decrease)

The tentative General Fund budget also includes a \$1.2 million transfer out to the Capital Projects (Parks) Fund representing funding for the restoration of Franjo Park which was severely damaged by Hurricane Irma in September 2017.



General Fund - Reserves/Fund Balances:

Fund balances brought forward (referred to as “carryover”) is the amount of estimated fund balance remaining at year-end that is carried forward into the new fiscal year and available for appropriation by the Council. The carryover into FY 2019-20 is estimated as \$17.95 million.

Although, from an accounting point of view, “carryover” is a fund balance item and not a revenue item, in governmental budgets carryover is included as part of the operating budget as it represents resources available, to the extent represented by unrestricted Fund Balance items, for appropriation by the Town Council to fund the new budget year’s operations. Carryover, however, should never be, and is not, treated as a recurring revenue source available for on-going operating expenses.

Having sufficient Fund Balance reserves is critical to any municipality for many reasons, such as providing the necessary cash flow at the beginning of the fiscal year before property taxes collections begin in November/December or having resources available for unexpected emergencies or contingencies. Also, having adequate available fund balances is a sign of fiscal health that is viewed favorably by lenders and financial rating agencies/institutions.

Essentially, Fund Balance is the residual balance of a fund. Governmental accounting standards guide how fund balance is classified. After making appropriate classifications of fund balance, the remaining amount, known as “unrestricted” fund balance, is available for appropriation for any lawful purpose. The *tentative* FY 2019-20 budget reflects total Fund Balance in the General Fund of approximately \$15.53 million, of which approximately \$15 million is considered “unrestricted” Fund Balance.

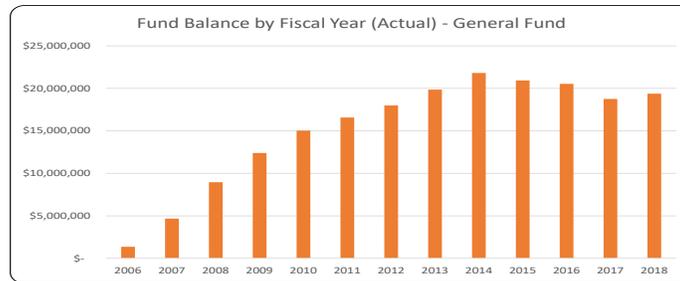
To demonstrate the Town’s financial health, the budgeted \$15 million unrestricted fund balance represents approximately sixty-seven percent (67%) of total budgeted General Fund expenditures for fiscal year 2020. If you exclude debt service, capital outlays and transfers out, the unrestricted Fund Balance coverage increases to approximately seventy-eight percent (78%). To put that in perspective, the GFOA’s Best Practice Guidance Manual recommends coverage equal to two months of regular General Fund operating expenditures (or approximately seventeen percent (17%)). The Town’s budgeted unrestricted fund balance is well in excess of that recommended Best Practice amount, demonstrating the health of the Town’s finances.

Pursuant to the Town’s adopted Fund Balance Policy, adopted by Ordinance No. 13-06 and as amended by Ordinance No. 15-07, the Town is required to maintain a fund balance reserve for “contingencies and emergencies” equal to a minimum of seventeen percent (17%) of the budgeted fiscal year’s operating expenditures, as defined. Based on the *tentative* FY 2019-20 budget, operating expenditures are \$19,171,703, seventeen percent (17%) of which would equal \$3,259,190. The *tentative* budget provides a reserve for contingencies and emergencies of \$12,009,316, far exceeding the minimum amount to be set aside by the Fund Balance Policy.

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The fund balance of the Town’s General Fund has grown steadily since incorporation and remains strong, as demonstrated in the following chart:



Special Revenue Funds

Special Revenue Fund

The Special Revenue Fund is used to account for restricted gas taxes and impact fee revenues. Such revenues are transferred to other funds for expenditure as authorized by the Town Council. The tentative FY 2019-20 budget includes transfer of restricted gas taxes (\$225,000) to the General Fund for use in the Town’s sidewalk repair/replacement program and transfer of Park Impact Fees (\$397,000) to the Capital Projects (Parks) Fund for use in the Lakes By The Bay Park Canoe/Kayak Launch Improvement Project.

The Children’s Trust (TCT) Fund

The Children’s Trust Fund is used to account for grant revenues (\$185,636) to be specifically used for children’s after school programs at the Town’s parks.

TCT – STEM Camp Fund

The TCT – STEM Camp Fund is used to account for grant revenues (\$135,700) to be specifically used for a children’s technology-oriented summer camp program at the Town.

The Department of Juvenile Justice (DJJ) Fund

The DJJ Fund is used to account for grant revenues (\$61,500) to be used specifically for at-risk children programs at the Town’s parks.

Citizen’s Independent Transportation Trust (CITT) Fund

The CITT Fund, a major fund, is used to account for the revenues received from the Miami-Dade County Charter Transit System Surtax to be used specifically for eligible transit and transportation related expenditures, including transfer to other funds for expenditure on eligible items. The tentative FY 2019-20 budget provides for the following:

- Roadway resurfacing (approximately \$619,000) and traffic calming (approximately \$50,000) projects
- Operation of the Town’s circulator bus (\$325,000)
- Design/construction of additional bus shelters (approximately \$401,000)
- Contribution to the Miami-Dade Transit Planning Organization transit corridor study (approximately \$50,000)
- Transfers out to other funds for use on eligible projects (approximately \$909,000)



### Bike/Pedestrian Improvements Fund

The Bike/Pedestrian Improvements Fund is used to account for grant revenues (a TAP grant of approximately \$318,000) and funds transferred in from the CITT Fund (approximately \$71,000) for the construction of pedestrian friendly transportation improvements.

### Transit Fund

The Transit Fund is used to account for grant revenues (\$192,500) and funds transferred in from the CITT Fund (\$192,500) related to a Strategic Miami Area Rapid Transit (SMART) Plan Demonstration grant from the Florida Department of Transportation (through the Miami-Dade Transit Planning Organization). The grant aims to promote “on demand” transit opportunities. The Town will utilize the grant to implement Business Express Service shuttles that will operate during peak AM and PM business hours, transporting residents directly to the South-Dade Transitway. The project will help ease congestion by allowing Town residents to leave their vehicles at home and be shuttled to several transit stops along the South Dade Transitway.

### Safe Routes to School Fund

The Safe Routes to School Fund is used to account for grant revenues for sidewalk connectivity related improvements pursuant to “Complete Streets” and/or “Safe Routes to School” initiatives. The *tentative* FY 2019-20 budget provides for the completion of the Gulfstream Elementary project which commenced towards the end of FY 2018-19 (funded by an FDOT-LAP grant and Town CITT funds).

### Transportation Fund

The Transportation Fund is used to account for grant revenues (\$200,000 from the State of Florida) and funds transferred in from the CITT Fund (\$441,600) for the Cutler Ridge Section 3 transportation improvement project.

### Capital Projects (Parks) Fund

The Capital Projects (Parks) Fund is used to account for significant capital improvement projects, some of which may extend over a period of years. An expenditure is considered a capital outlay if it results in the acquisition of or an improvement to an asset which has a value of \$1,000 or more (\$10,000 or more in the case of infrastructure type assets) and has a useful economic life of more than one year (five years or more in the case of an infrastructure type asset). The *tentative* FY 2019-20 budget provides for the restoration of Franjo Park (\$1.2 million) which was severely damaged by Hurricane Irma in September 2017. This project is funded by a transfer in from the General Fund. The *tentative* budget also provides for the completion of the canoe/kayak launch at Lakes By The Bay Park (\$597,000). This project is funded with a State of Florida grant (\$200,000) and a transfer in of park impact fees from the Special Revenue Fund (\$397,000).

### Stormwater Utility Fund

The Stormwater Utility Fund is used to account for all financial resources received and allocated on behalf of the Stormwater Utility maintained by the Town of Cutler Bay. The funds are used to maintain the sewer system and drainage canals located within the Town. This is a proprietary fund which focuses on the determination of net position, revenues, expenses and changes in net position, and cash flows. The *tentative* FY 2019-20 budget maintains the current level of service of the stormwater utility operation without an increase in the stormwater fees. This activity is projected to be self-sufficient as the anticipated revenues (\$1,025,000) plus accumulated earnings are projected to cover anticipated recurring expenditures.



The *tentative* budget also provides for the Whispering Pines Park Swale Improvement Project, an estimated \$280,000 project funded by the Stormwater Utility Fund (\$100,000) and funds transferred in from the CITT Fund (\$180,000).

## Conclusion

On behalf of your dedicated and professional Town staff, we are exceptionally proud of the many seemingly insignificant steps that we take each year that ultimately lead to a much higher quality of life. Town employee awareness has been raised to ensure that environmentally safe products shall be used whenever practicable. The Town's Leadership is committed to environmentally preferred procurement and shall continue to promote the use of recycled products by publicizing the Town's purchasing policy whenever possible.

As always, your professional Town Staff will endeavor to continue to provide the levels of services our community is entitled to and continue to operate on a daily basis by incorporating the following Town Core Values:

- Every resident is valued equally
- Diversity and tolerance are valued and encouraged
- Innovation is encouraged
- Courage to take on important projects, even in the face of risk or pessimism
- Regional approaches to large scale problems, mindful of the wellbeing of our neighbors outside of Cutler Bay
- Quality in public service is expected, and never compromised
- Principled leadership
- Honest, responsive governance
- Transparent, responsible financial management
- Competent, ethical Town management

We are grateful for your continued contributions to the budget development process.

The confidence you hold in your staff makes it possible for us to provide the results our community deserves and expects. By working together, we have once again been able to craft a budget that addresses the priorities you have created for our community.

Respectfully submitted,

A handwritten signature in blue ink that reads "Rafael G. Casals".

Rafael G. Casals, ICMA-CM, CFM  
Town Manager



# General Fund Budget Summary

REVENUES AND INFLOWS:	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY2019-20
<b>FUND BALANCES, BEGINNING</b>	<b>\$ 20,932,723</b>	<b>\$ 20,529,557</b>	<b>\$ 18,750,817</b>	<b>\$ 16,730,378</b>	<b>\$ 19,368,497</b>	<b>\$ 17,953,733</b>
Ad Valorem	\$ 4,638,277	\$ 5,077,377	\$ 5,412,467	\$ 5,817,635	\$ 5,900,000	\$ 6,124,500
Utility Taxes	\$ 3,026,608	\$ 3,137,950	\$ 3,202,656	\$ 3,250,000	\$ 3,250,000	\$ 3,250,000
Local Gov't Half-Cent Sales Tax	\$ 3,297,361	\$ 3,379,648	\$ 3,541,752	\$ 3,400,844	\$ 3,500,000	\$ 3,490,402
Communications Services Tax	\$ 1,163,147	\$ 1,120,613	\$ 1,076,863	\$ 1,033,982	\$ 1,000,000	\$ 963,572
Revenue Sharing	\$ 1,274,243	\$ 1,323,704	\$ 1,331,520	\$ 1,266,000	\$ 1,335,000	\$ 1,292,444
Electrical Franchise Fees	\$ 1,070,875	\$ 840,932	\$ 1,159,978	\$ 1,050,000	\$ 1,114,000	\$ 1,415,000
Solid Waste Franchise Fees	\$ 248,653	\$ 239,854	\$ 292,728	\$ 200,000	\$ 215,000	\$ 200,000
1st Local Option Gas Tax	\$ 546,782	\$ 566,773	\$ 577,746	\$ 560,012	\$ 570,000	\$ 553,308
Building Permits	\$ 743,449	\$ 738,620	\$ 1,025,574	\$ 800,000	\$ 900,000	\$ 800,000
Zoning Fees	\$ 151,197	\$ 105,354	\$ 125,353	\$ 100,000	\$ 95,000	\$ 100,000
Code Compliance Fines	\$ 79,977	\$ 41,752	\$ 99,257	\$ 75,000	\$ 70,000	\$ 75,000
Other Building and Zoning	\$ 41,445	\$ 64,547	\$ 51,877	\$ 30,000	\$ 42,000	\$ 30,000
Licenses and Alarm Registrations and Fees	\$ 194,651	\$ 208,158	\$ 214,640	\$ 150,000	\$ 150,000	\$ 150,000
Parks Fees	\$ 151,233	\$ 123,292	\$ 140,923	\$ 130,000	\$ 130,000	\$ 130,000
Judgements and Fines	\$ 413,766	\$ 169,592	\$ 130,566	\$ 150,000	\$ 80,000	\$ 90,000
Miscellaneous Revenues	\$ 194,457	\$ 191,188	\$ 741,233	\$ 150,000	\$ 437,000	\$ 190,000
Rental Income	\$ 636,321	\$ 472,087	\$ 587,180	\$ 700,000	\$ 740,000	\$ 810,000
Grants	\$ 103,038	\$ 129,420	\$ 608,164	\$ -	\$ -	\$ 2,500
Investment Income	\$ 42,112	\$ 57,990	\$ 125,767	\$ 40,000	\$ 175,000	\$ 143,250
<b>SUBTOTAL</b>	<b>\$ 18,017,592</b>	<b>\$ 17,988,851</b>	<b>\$ 20,446,244</b>	<b>\$ 18,903,473</b>	<b>\$ 19,703,000</b>	<b>\$ 19,809,976</b>
Interfund Transfers In	\$ 394,348	\$ 299,900	\$ 227,132	\$ 225,000	\$ 300,000	\$ 225,000
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL REVENUES AND INFLOWS</b>	<b>\$ 18,411,940</b>	<b>\$ 18,288,751</b>	<b>\$ 20,673,376</b>	<b>\$ 19,128,473</b>	<b>\$ 20,003,000</b>	<b>\$ 20,034,976</b>

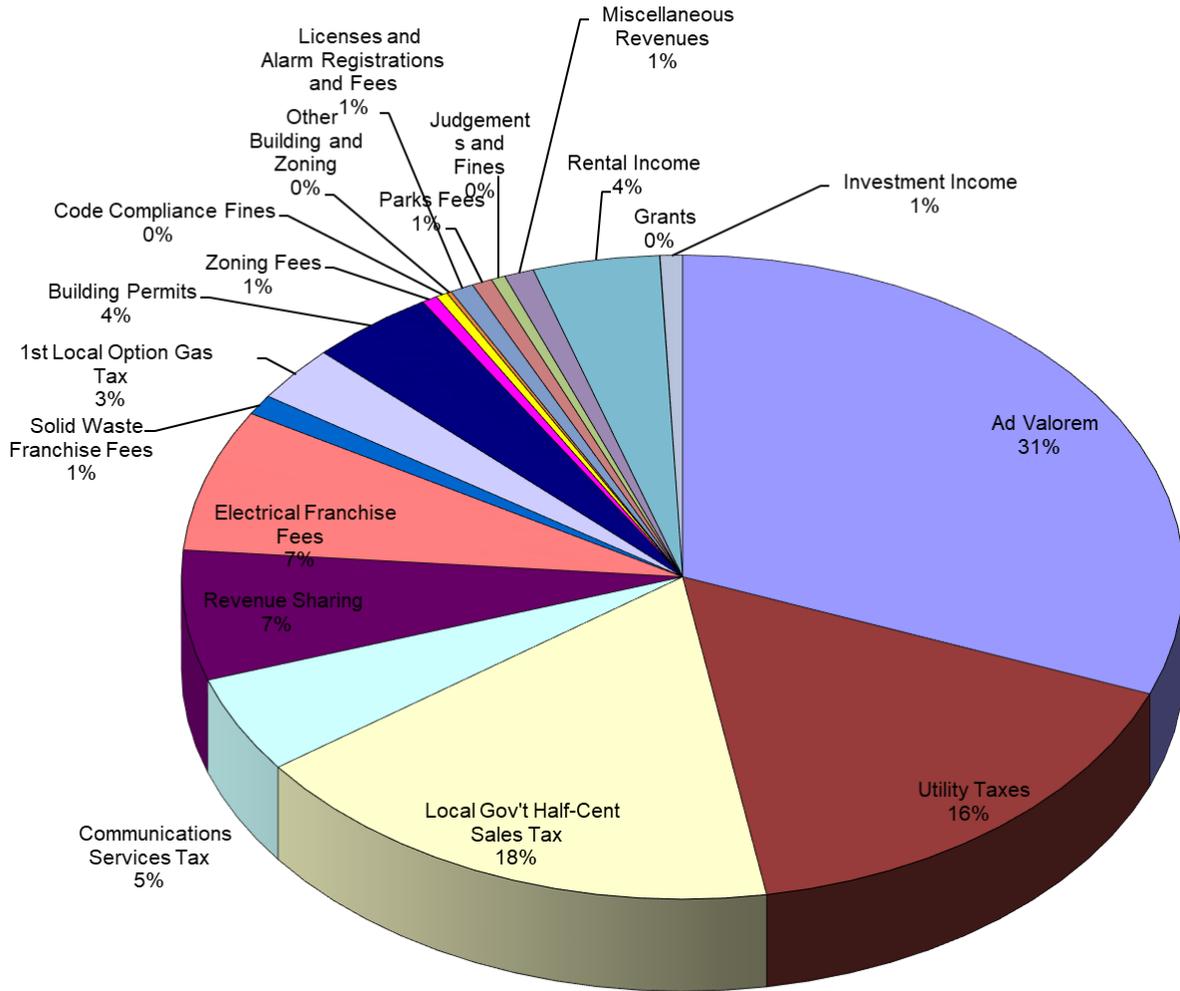
EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY2019-20
Mayor & Council	\$ 145,639	\$ 158,026	\$ 158,701	\$ 206,232	\$ 182,426	\$ 209,561
Town Clerk	\$ 310,366	\$ 354,348	\$ 428,617	\$ 543,110	\$ 542,866	\$ 512,922
General Government	\$ 2,803,311	\$ 2,782,754	\$ 2,782,963	\$ 2,788,668	\$ 2,846,465	\$ 2,941,421
Finance	\$ 449,575	\$ 432,428	\$ 465,803	\$ 480,790	\$ 482,220	\$ 537,296
Town Attorney	\$ 407,062	\$ 323,855	\$ 424,262	\$ 500,000	\$ 400,000	\$ 500,000
Community Development	\$ 1,222,815	\$ 1,343,494	\$ 1,490,476	\$ 1,430,279	\$ 1,444,300	\$ 1,348,476
Public Works	\$ 973,122	\$ 1,146,547	\$ 1,121,702	\$ 981,234	\$ 1,105,200	\$ 1,088,442
Law Enforcement	\$ 8,987,302	\$ 9,783,304	\$ 9,446,949	\$ 9,989,987	\$ 9,975,987	\$ 10,322,087
Parks	\$ 1,972,208	\$ 1,942,322	\$ 2,017,492	\$ 1,966,554	\$ 2,010,800	\$ 2,162,470
Town Hall Building	\$ 1,543,706	\$ 1,630,228	\$ 1,662,488	\$ 1,765,221	\$ 1,691,000	\$ 1,631,718
<b>SUBTOTAL</b>	<b>\$ 18,815,106</b>	<b>\$ 19,897,306</b>	<b>\$ 19,999,453</b>	<b>\$ 20,652,075</b>	<b>\$ 20,681,264</b>	<b>\$ 21,254,393</b>
Interfund Transfers Out	\$ -	\$ 170,185	\$ 56,243	\$ 1,403,200	\$ 736,500	\$ 1,200,000
<b>TOTAL EXPENDITURES AND OUTFLOWS</b>	<b>\$ 18,815,106</b>	<b>\$ 20,067,491</b>	<b>\$ 20,055,696</b>	<b>\$ 22,055,275</b>	<b>\$ 21,417,764</b>	<b>\$ 22,454,393</b>

<b>FUND BALANCES, ENDING</b>	<b>\$ 20,529,557</b>	<b>\$ 18,750,817</b>	<b>\$ 19,368,497</b>	<b>\$ 13,803,576</b>	<b>\$ 17,953,733</b>	<b>\$ 15,534,316</b>
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# General Fund

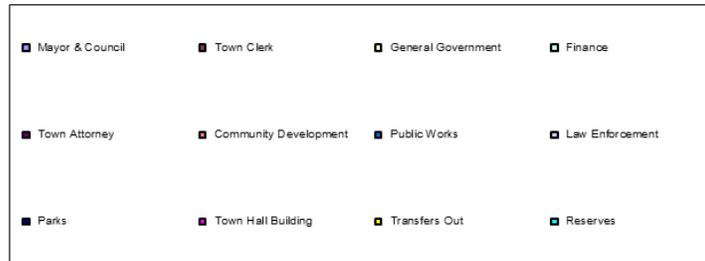
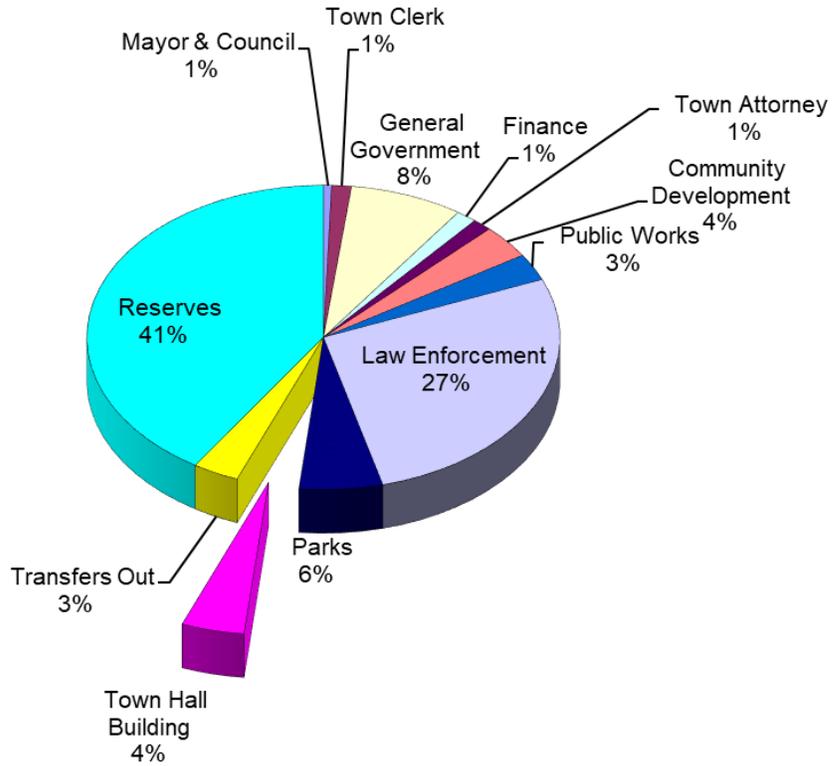
## Operating Revenue Breakdown



Ad Valorem	Utility Taxes	Local Gov't Half-Cent Sales Tax	Communications Services Tax
Revenue Sharing	Electrical Franchise Fees	Solid Waste Franchise Fees	1st Local Option Gas Tax
Building Permits	Zoning Fees	Code Compliance Fines	Other Building and Zoning
Licenses and Alarm Registrations and Fees	Parks Fees	Judgements and Fines	Miscellaneous Revenues
Rental Income	Grants	Investment Income	



# General Fund Tentative Expenditures



## Budgeted Fund Balance Reserves

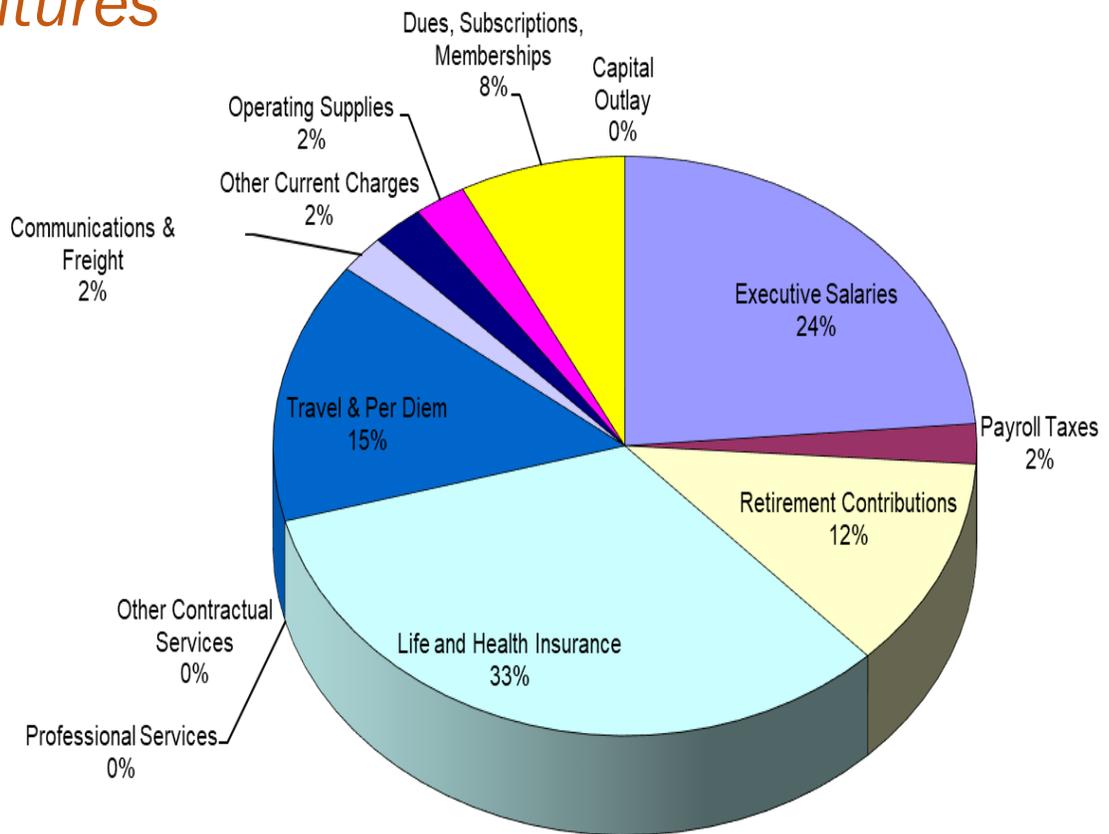
CATEGORY	TOTAL ALL FUNDS
<i>Budgeted Fund Balance - Nonspendable:</i>	
Prepaid expenses	\$ 450,000
<i>Budgeted Fund Balance - Restricted:</i>	
Public safety	\$ 75,000
<i>Budgeted Fund Balance - Assigned:</i>	
Building: capital reserve	\$ 500,000
Building: operating reserve	\$ 500,000
<i>Budgeted Fund Balance - Unassigned:</i>	
Contingencies and Emergencies	\$ 12,009,316
Grant Match Reserves	\$ 500,000
Insurance contingencies	\$ 1,500,000
<b>TOTAL BUDGETED FUND BALANCE RESERVES</b>	<b>\$ 15,534,316</b>



# Mayor and Town Council Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Executive Salaries	\$ 45,704	\$ 45,938	\$ 46,950	\$ 48,246	\$ 48,246	\$ 49,824
Payroll Taxes	\$ 4,996	\$ 4,512	\$ 3,810	\$ 4,783	\$ 4,400	\$ 4,665
Retirement Contributions	\$ 16,676	\$ 17,134	\$ 18,742	\$ 24,123	\$ 22,000	\$ 24,912
Life and Health Insurance	\$ 38,770	\$ 40,741	\$ 46,872	\$ 61,500	\$ 48,000	\$ 69,000
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Per Diem	\$ 19,365	\$ 25,602	\$ 19,107	\$ 30,700	\$ 30,700	\$ 30,700
Communications & Freight	\$ 7,522	\$ 8,033	\$ 8,373	\$ 10,580	\$ 10,580	\$ 4,460
Other Current Charges	\$ -	\$ 100	\$ 1,561	\$ 5,000	\$ 500	\$ 5,000
Operating Supplies	\$ 578	\$ 3,453	\$ 363	\$ 5,000	\$ 4,000	\$ 5,000
Dues, Subscriptions, Memberships	\$ 12,028	\$ 12,513	\$ 12,923	\$ 16,300	\$ 14,000	\$ 16,000
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 145,639</b>	<b>\$ 158,026</b>	<b>\$ 158,701</b>	<b>\$ 206,232</b>	<b>\$ 182,426</b>	<b>\$ 209,561</b>

## Tentative Expenditures

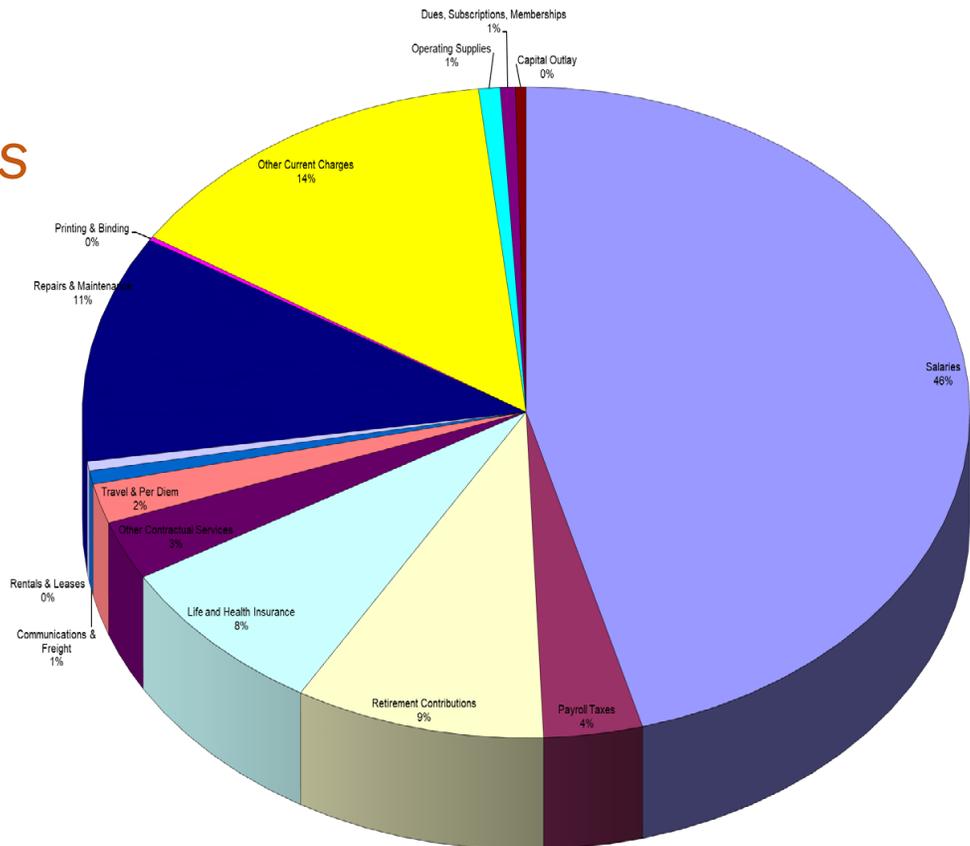




# Town Clerk Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries	\$ 135,350	\$ 186,699	\$ 206,320	\$ 218,158	\$ 217,500	\$ 234,806
Payroll Taxes	\$ 10,466	\$ 14,711	\$ 16,065	\$ 17,166	\$ 17,166	\$ 18,440
Retirement Contributions	\$ 20,285	\$ 26,437	\$ 28,624	\$ 39,996	\$ 35,000	\$ 46,686
Life and Health Insurance	\$ 23,681	\$ 24,081	\$ 25,566	\$ 36,900	\$ 35,000	\$ 41,400
Other Contractual Services	\$ 58,871	\$ 17,651	\$ 46,322	\$ 65,000	\$ 95,000	\$ 15,000
Travel & Per Diem	\$ -	\$ 6,407	\$ 7,103	\$ 10,100	\$ 6,500	\$ 10,100
Communications & Freight	\$ 1,582	\$ 1,873	\$ 1,568	\$ 3,440	\$ 2,000	\$ 3,440
Rentals & Leases	\$ 4,973	\$ 4,039	\$ 4,808	\$ 4,700	\$ 4,700	\$ 2,400
Repairs & Maintenance	\$ 35,325	\$ 34,247	\$ 43,198	\$ 66,850	\$ 55,000	\$ 57,850
Printing & Binding	\$ 322	\$ 625	\$ 61	\$ 1,000	\$ 500	\$ 1,000
Other Current Charges	\$ 16,854	\$ 31,838	\$ 44,364	\$ 73,000	\$ 65,000	\$ 73,000
Operating Supplies	\$ 1,768	\$ 2,705	\$ 3,346	\$ 4,000	\$ 3,500	\$ 4,000
Dues, Subscriptions, Memberships	\$ 889	\$ 3,035	\$ 1,272	\$ 2,800	\$ 2,500	\$ 2,800
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 3,500	\$ 2,000
<b>TOTAL</b>	<b>\$ 310,366</b>	<b>\$ 354,348</b>	<b>\$ 428,617</b>	<b>\$ 543,110</b>	<b>\$ 542,866</b>	<b>\$ 512,922</b>

## Tentative Expenditures

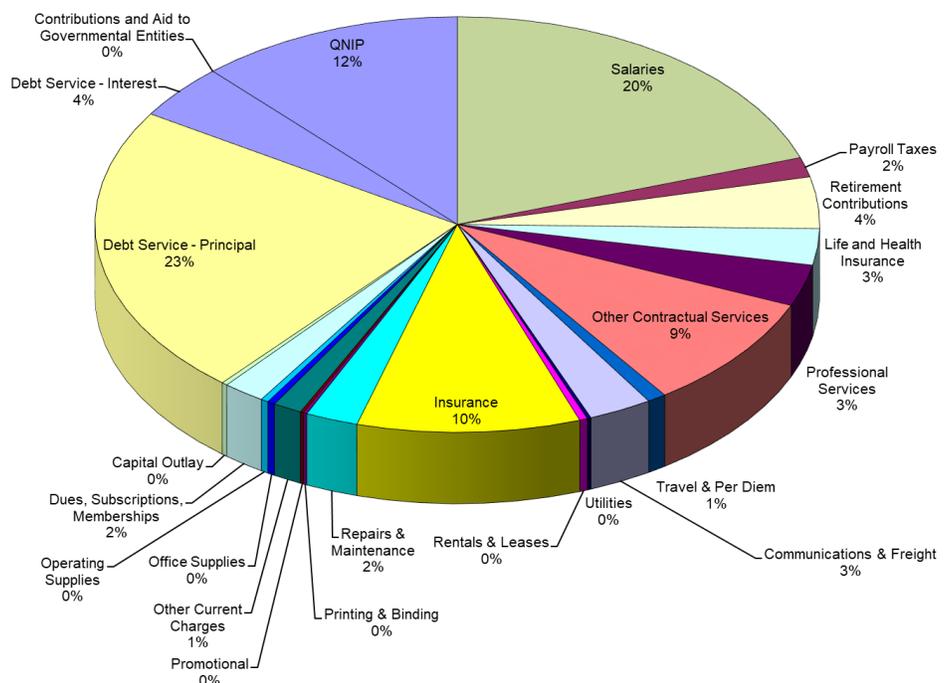




# General Government Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries	\$ 396,465	\$ 465,667	\$ 484,319	\$ 551,542	\$ 550,000	\$ 581,943
Payroll Taxes	\$ 25,054	\$ 30,824	\$ 31,951	\$ 42,927	\$ 40,000	\$ 45,253
Retirement Contributions	\$ 63,377	\$ 77,524	\$ 84,582	\$ 101,931	\$ 100,000	\$ 117,902
Life and Health Insurance	\$ 42,472	\$ 54,808	\$ 63,235	\$ 73,800	\$ 73,000	\$ 82,800
Professional Services	\$ 68,285	\$ 63,000	\$ 74,583	\$ 65,000	\$ 80,000	\$ 95,000
Other Contractual Services	\$ 232,992	\$ 178,780	\$ 312,704	\$ 232,100	\$ 300,000	\$ 262,740
Travel & Per Diem	\$ 19,319	\$ 24,805	\$ 31,341	\$ 24,700	\$ 22,000	\$ 24,700
Communications & Freight	\$ 65,828	\$ 72,254	\$ 75,981	\$ 94,634	\$ 85,000	\$ 83,646
Utilities	\$ 2,867	\$ 3,570	\$ 3,029	\$ 5,000	\$ 5,000	\$ 5,000
Rentals & Leases	\$ 9,226	\$ 9,267	\$ 9,497	\$ 11,526	\$ 11,526	\$ 10,526
Insurance	\$ 194,062	\$ 188,963	\$ 196,294	\$ 229,500	\$ 215,000	\$ 292,500
Repairs & Maintenance	\$ 32,802	\$ 27,995	\$ 70,542	\$ 64,369	\$ 50,000	\$ 69,065
Printing & Binding	\$ 10,089	\$ 2,721	\$ 8,193	\$ 5,000	\$ 5,000	\$ 5,000
Promotional	\$ 2,800	\$ 4,939	\$ -	\$ 4,000	\$ 5,000	\$ 4,000
Other Current Charges	\$ 33,280	\$ 26,643	\$ 21,172	\$ 38,000	\$ 35,000	\$ 38,000
Office Supplies	\$ 11,550	\$ 9,946	\$ 8,068	\$ 10,000	\$ 10,000	\$ 10,000
Operating Supplies	\$ 27,350	\$ 20,482	\$ 12,908	\$ 8,125	\$ 8,125	\$ 10,000
Dues, Subscriptions, Memberships	\$ 14,067	\$ 24,072	\$ 35,507	\$ 32,514	\$ 32,514	\$ 55,216
Capital Outlay	\$ 31,034	\$ 4,788	\$ 65,675	\$ -	\$ 26,500	\$ 7,530
Debt Service - Principal	\$ 657,591	\$ 672,448	\$ 688,437	\$ 704,900	\$ 704,900	\$ 667,800
Debt Service - Interest	\$ 187,609	\$ 174,313	\$ 158,323	\$ 142,100	\$ 142,100	\$ 125,800
Contributions and Aid to Governmental Entities	\$ 326,926	\$ 297,429	\$ -	\$ -	\$ -	\$ -
QNIP	\$ 348,266	\$ 347,516	\$ 346,622	\$ 347,000	\$ 345,800	\$ 347,000
<b>TOTAL</b>	<b>\$ 2,803,311</b>	<b>\$ 2,782,754</b>	<b>\$ 2,782,963</b>	<b>\$ 2,788,668</b>	<b>\$ 2,846,465</b>	<b>\$ 2,941,421</b>

## Tentative Expenditures





# Town Attorney

## Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Professional Services	\$ 407,062	\$ 323,855	\$ 424,262	\$ 450,000	\$ 400,000	\$ 450,000
Litigation Contingencies	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
<b>TOTAL</b>	<b>\$ 407,062</b>	<b>\$ 323,855</b>	<b>\$ 424,262</b>	<b>\$ 500,000</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>

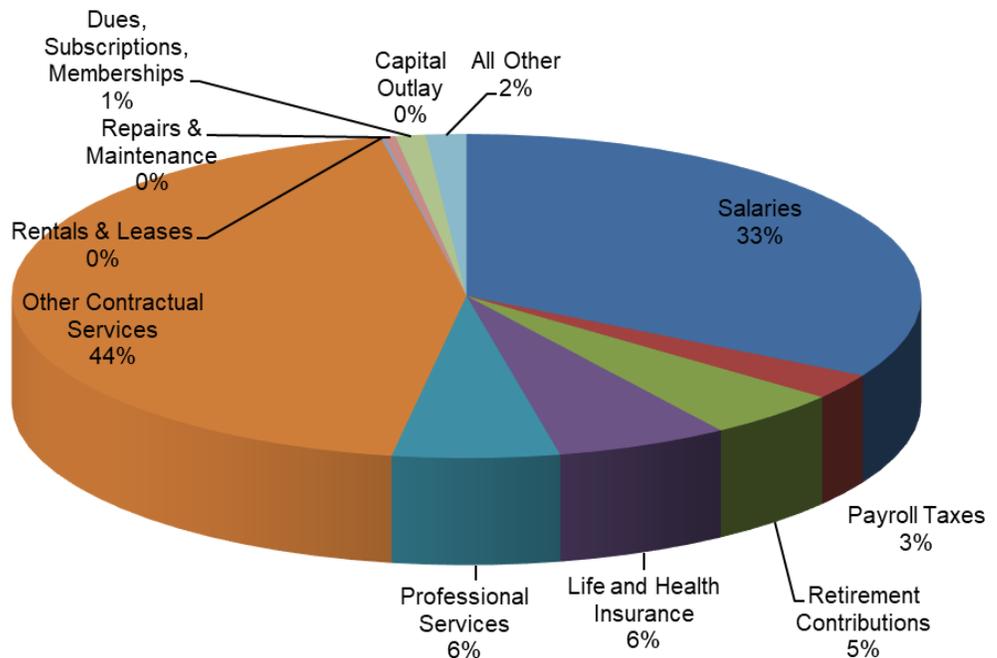
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# Community Development Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries	\$ 413,124	\$ 467,833	\$ 484,918	\$ 504,125	\$ 425,000	\$ 447,451
Payroll Taxes	\$ 31,414	\$ 35,023	\$ 37,297	\$ 38,566	\$ 32,500	\$ 34,230
Retirement Contributions	\$ 50,933	\$ 61,036	\$ 68,869	\$ 81,138	\$ 55,000	\$ 65,295
Life and Health Insurance	\$ 72,467	\$ 77,999	\$ 87,850	\$ 86,100	\$ 80,000	\$ 82,800
Professional Services	\$ 57,459	\$ 90,765	\$ 16,147	\$ 80,000	\$ 120,000	\$ 80,000
Court Reporter Service	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800
Other Contractual Services	\$ 570,401	\$ 581,430	\$ 773,721	\$ 597,700	\$ 700,000	\$ 597,700
Travel & Per Diem	\$ 4,700	\$ 3,999	\$ 1,513	\$ 5,000	\$ 5,000	\$ 5,000
Communications & Freight	\$ 1,619	\$ 1,314	\$ 1,570	\$ 3,150	\$ 3,150	\$ 1,500
Rentals & Leases	\$ 985	\$ 1,088	\$ 1,286	\$ 1,500	\$ 1,500	\$ 1,500
Repairs & Maintenance	\$ 4,346	\$ 4,341	\$ 4,561	\$ 5,700	\$ 5,700	\$ 5,700
Printing & Binding	\$ 1,136	\$ 4,393	\$ 2,489	\$ 2,500	\$ 1,500	\$ 2,500
Other Current Charges	\$ -	\$ -	\$ -	\$ 1,000	\$ 500	\$ 1,000
Office Supplies	\$ 3,615	\$ 4,988	\$ 3,952	\$ 5,000	\$ 4,000	\$ 5,000
Operating Supplies	\$ 2,911	\$ 3,447	\$ 2,284	\$ 3,500	\$ 3,500	\$ 3,500
Dues, Subscriptions, Memberships	\$ 7,705	\$ 5,838	\$ 4,019	\$ 14,500	\$ 5,000	\$ 14,500
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ 1,950	\$ -
<b>TOTAL</b>	<b>\$ 1,222,815</b>	<b>\$ 1,343,494</b>	<b>\$ 1,490,476</b>	<b>\$ 1,430,279</b>	<b>\$ 1,444,300</b>	<b>\$ 1,348,476</b>

## Tentative Expenditures



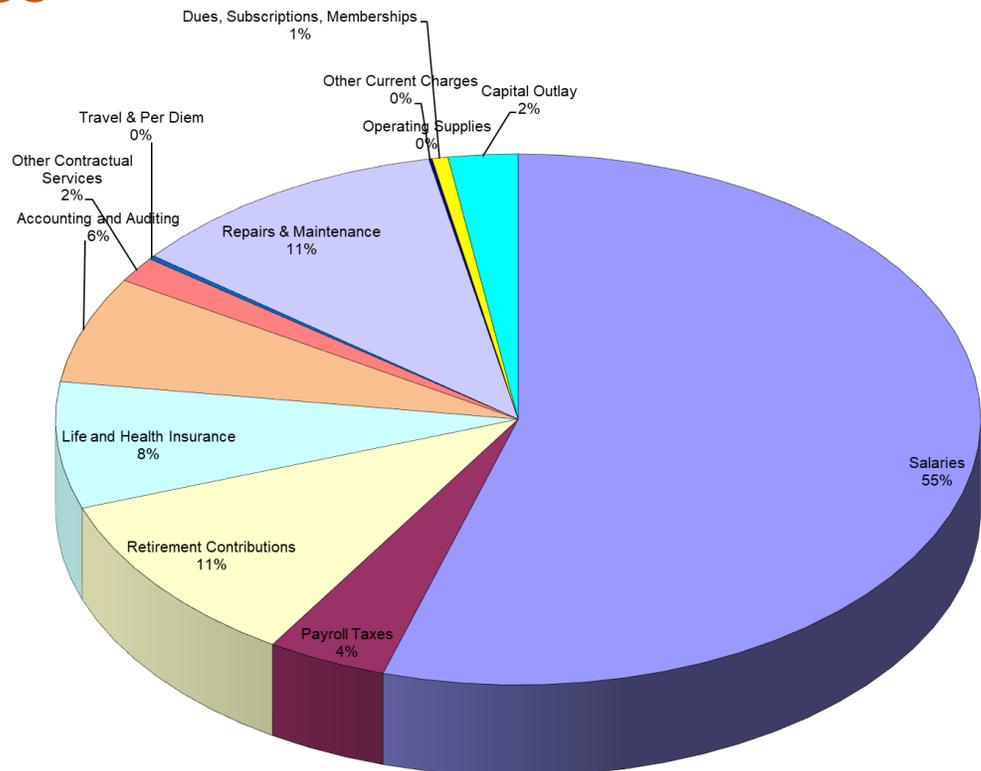


# Finance

## Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries	\$ 237,320	\$ 243,903	\$ 256,957	\$ 267,236	\$ 269,000	\$ 293,973
Payroll Taxes	\$ 16,989	\$ 17,392	\$ 19,096	\$ 20,444	\$ 20,600	\$ 22,489
Retirement Contributions	\$ 37,031	\$ 39,083	\$ 43,159	\$ 49,840	\$ 46,000	\$ 57,274
Life and Health Insurance	\$ 31,714	\$ 34,428	\$ 38,069	\$ 36,900	\$ 39,000	\$ 41,400
Accounting and Auditing	\$ 25,765	\$ 27,265	\$ 28,265	\$ 36,000	\$ 36,000	\$ 34,900
Other Contractual Services	\$ 7,631	\$ 7,525	\$ 7,480	\$ 8,520	\$ 8,520	\$ 8,400
Travel & Per Diem	\$ -	\$ 25	\$ 883	\$ 1,200	\$ 2,400	\$ 1,200
Repairs & Maintenance	\$ 62,415	\$ 59,622	\$ 67,008	\$ 57,150	\$ 58,000	\$ 61,000
Other Current Charges	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Subscriptions, Memberships	\$ 2,497	\$ 3,185	\$ 2,386	\$ 2,900	\$ 2,700	\$ 3,000
Capital Outlay	\$ 28,213	\$ -	\$ 2,500	\$ -	\$ -	\$ 13,060
<b>TOTAL</b>	<b>\$ 449,575</b>	<b>\$ 432,428</b>	<b>\$ 465,803</b>	<b>\$ 480,790</b>	<b>\$ 482,220</b>	<b>\$ 537,296</b>

## Tentative Expenditures

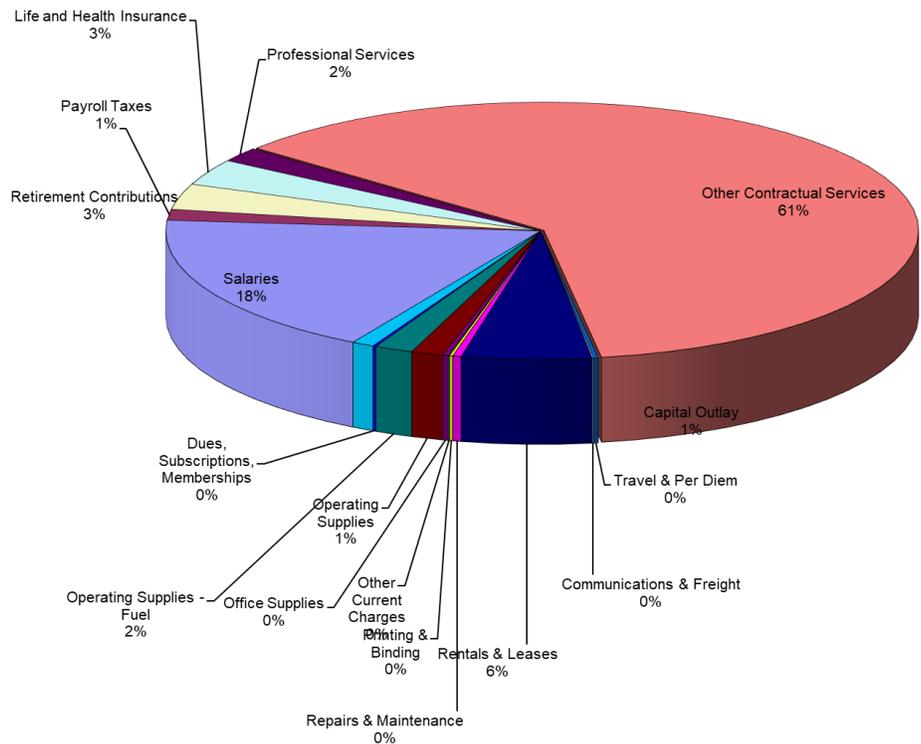




# Public Works Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries	\$ 165,552	\$ 173,688	\$ 181,807	\$ 186,358	\$ 190,000	\$ 195,896
Payroll Taxes	\$ 12,498	\$ 13,141	\$ 13,643	\$ 14,256	\$ 14,500	\$ 14,986
Retirement Contributions	\$ 22,340	\$ 23,927	\$ 26,735	\$ 30,987	\$ 30,000	\$ 35,227
Life and Health Insurance	\$ 26,117	\$ 28,384	\$ 31,851	\$ 31,980	\$ 33,000	\$ 35,880
Professional Services	\$ 34,615	\$ 13,204	\$ -	\$ 20,000	\$ 5,000	\$ 20,000
Other Contractual Services	\$ 623,303	\$ 801,775	\$ 751,342	\$ 581,000	\$ 730,000	\$ 669,000
Travel & Per Diem	\$ 214	\$ 2,407	\$ 114	\$ 2,100	\$ 1,500	\$ 2,100
Communications & Freight	\$ 2,039	\$ 2,391	\$ 2,250	\$ 2,900	\$ 1,200	\$ 700
Rentals & Leases	\$ 56,100	\$ 55,366	\$ 64,001	\$ 60,903	\$ 64,000	\$ 60,903
Repairs & Maintenance	\$ 5,089	\$ 2,944	\$ 21,196	\$ 4,000	\$ 3,000	\$ 4,000
Printing & Binding	\$ 492	\$ 2,031	\$ 24	\$ 1,500	\$ 500	\$ 1,500
Other Current Charges	\$ 371	\$ 47	\$ 1,518	\$ 500	\$ 500	\$ 500
Office Supplies	\$ 1,208	\$ 1,233	\$ 1,631	\$ 2,750	\$ 1,500	\$ 2,750
Operating Supplies	\$ 8,002	\$ 8,363	\$ 7,011	\$ 15,000	\$ 10,000	\$ 15,000
Operating Supplies - Fuel	\$ 13,691	\$ 15,263	\$ 16,543	\$ 17,000	\$ 17,000	\$ 18,000
Dues, Subscriptions, Memberships	\$ 1,491	\$ 2,383	\$ 2,036	\$ 1,500	\$ 1,500	\$ 1,500
Capital Outlay	\$ -	\$ -	\$ -	\$ 8,500	\$ 2,000	\$ 10,500
<b>TOTAL</b>	<b>\$ 973,122</b>	<b>\$ 1,146,547</b>	<b>\$ 1,121,702</b>	<b>\$ 981,234</b>	<b>\$ 1,105,200</b>	<b>\$ 1,088,442</b>

## Tentative Expenditures

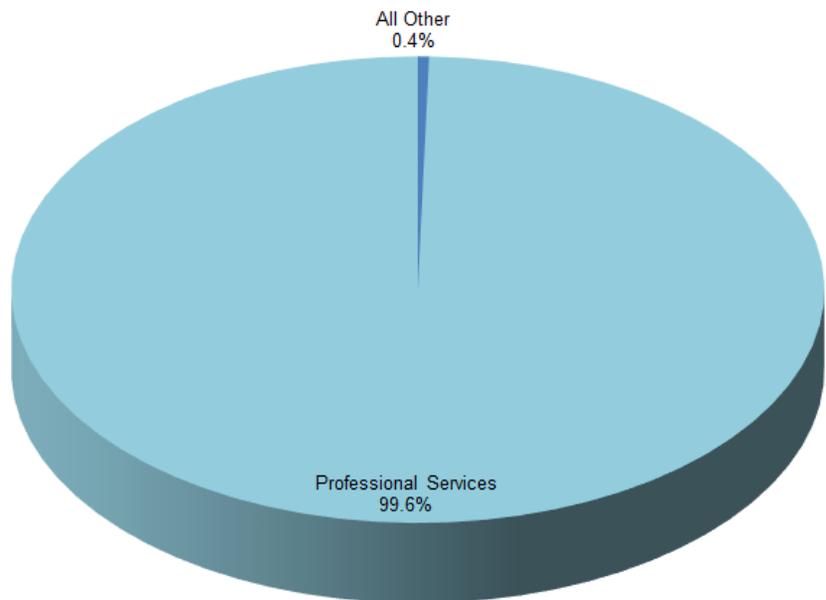




# Police Services Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries	\$ 28,213	\$ 17,110	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	\$ 2,155	\$ 1,300	\$ -	\$ -	\$ -	\$ -
Retirement Contributions	\$ 2,070	\$ 1,286	\$ -	\$ -	\$ -	\$ -
Life and Health Insurance	\$ 9,948	\$ 6,116	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 8,641,740	\$ 9,709,317	\$ 9,395,890	\$ 9,941,487	\$ 9,941,487	\$ 10,276,587
Communications & Freight	\$ 2,519	\$ 2,696	\$ 2,269	\$ 3,000	\$ 2,000	\$ -
Rentals & Leases	\$ 2,673	\$ 2,599	\$ 3,072	\$ 3,000	\$ 3,000	\$ 3,000
Repairs & Maintenance	\$ 5,291	\$ 10,211	\$ 4,508	\$ 9,500	\$ 7,000	\$ 9,500
Printing & Binding	\$ 4,602	\$ 4,410	\$ 16,610	\$ 5,000	\$ 5,000	\$ 5,000
Other Current Charges	\$ 204,702	\$ 1,037	\$ 50	\$ 1,000	\$ 500	\$ 1,000
Office Supplies	\$ 9,449	\$ 10,170	\$ 8,364	\$ 12,000	\$ 12,000	\$ 12,000
Operating Supplies	\$ 15,576	\$ 16,193	\$ 3,887	\$ 15,000	\$ 5,000	\$ 15,000
Capital Outlay	\$ 6,190	\$ 859	\$ 12,299	\$ -	\$ -	\$ -
Capital Outlay - Vehicles	\$ 52,174	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 8,987,302</b>	<b>\$ 9,783,304</b>	<b>\$ 9,446,949</b>	<b>\$ 9,989,987</b>	<b>\$ 9,975,987</b>	<b>\$ 10,322,087</b>

## Tentative Expenditures

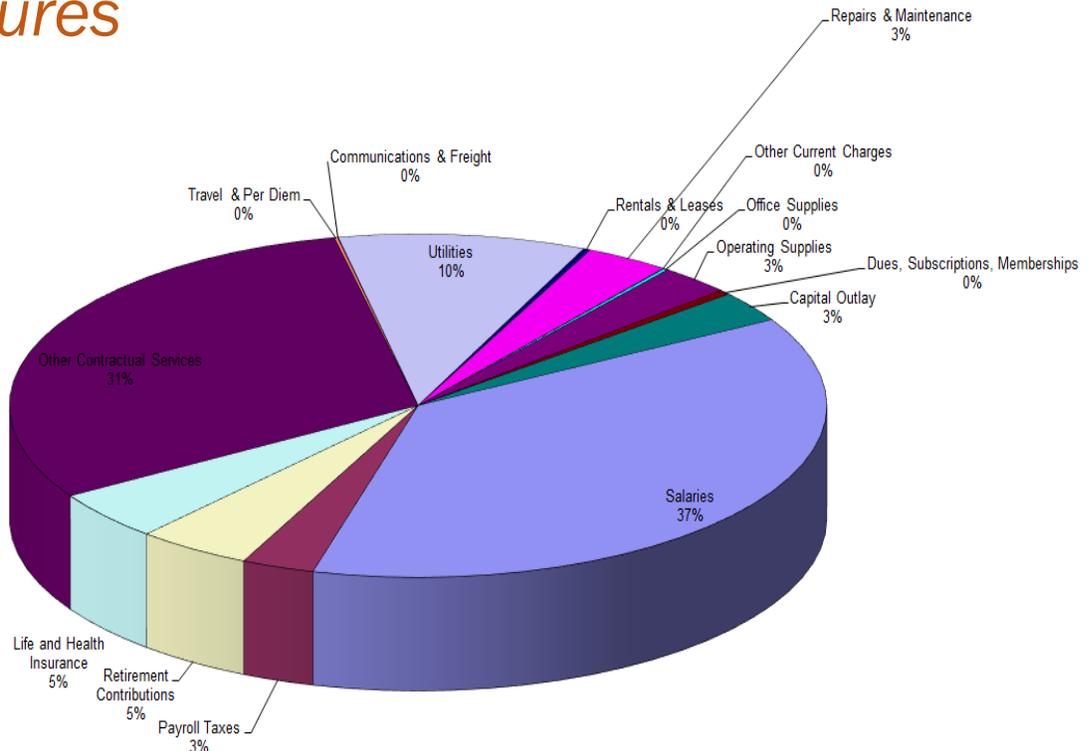




# Parks and Recreation Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries	\$ 743,107	\$ 714,420	\$ 632,609	\$ 723,208	\$ 700,000	\$ 810,359
Payroll Taxes	\$ 55,982	\$ 54,288	\$ 48,034	\$ 55,325	\$ 53,500	\$ 61,992
Retirement Contributions	\$ 60,722	\$ 61,845	\$ 64,432	\$ 79,536	\$ 68,000	\$ 98,217
Life and Health Insurance	\$ 73,607	\$ 77,139	\$ 86,402	\$ 89,175	\$ 82,000	\$ 100,050
Other Contractual Services	\$ 587,417	\$ 638,643	\$ 718,376	\$ 637,420	\$ 710,000	\$ 660,120
Travel & Per Diem	\$ 4,960	\$ 4,763	\$ 5,602	\$ 2,000	\$ 4,500	\$ 3,000
Communications & Freight	\$ 74	\$ 1,220	\$ 1,547	\$ 2,600	\$ 1,500	\$ 500
Utilities	\$ 175,413	\$ 186,484	\$ 156,392	\$ 202,740	\$ 170,000	\$ 211,632
Rentals & Leases	\$ 6,262	\$ 5,577	\$ 4,622	\$ 10,800	\$ 10,800	\$ 5,800
Repairs & Maintenance	\$ 52,010	\$ 66,788	\$ 166,290	\$ 49,800	\$ 72,000	\$ 72,350
Other Current Charges	\$ 1,856	\$ 636	\$ 672	\$ 500	\$ 500	\$ 500
Office Supplies	\$ 5,118	\$ 5,256	\$ 4,565	\$ 3,500	\$ 6,000	\$ 4,000
Operating Supplies	\$ 87,163	\$ 67,547	\$ 57,399	\$ 62,000	\$ 62,000	\$ 61,000
Dues, Subscriptions, Memberships	\$ 9,326	\$ 7,815	\$ 11,081	\$ 6,950	\$ 10,000	\$ 9,950
Capital Outlay	\$ 109,191	\$ 49,901	\$ 59,469	\$ 41,000	\$ 60,000	\$ 63,000
<b>TOTAL</b>	<b>\$ 1,972,208</b>	<b>\$ 1,942,322</b>	<b>\$ 2,017,492</b>	<b>\$ 1,966,554</b>	<b>\$ 2,010,800</b>	<b>\$ 2,162,470</b>

## Tentative Expenditures

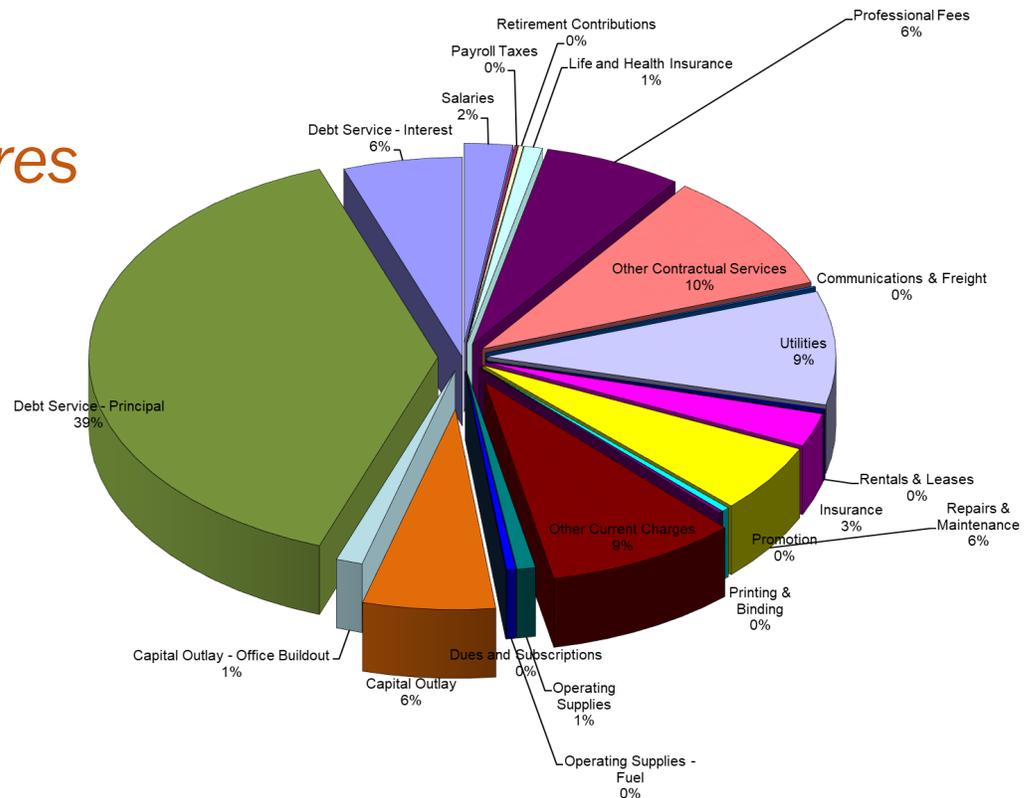




# Town Center Building Budget Summary

CATEGORY	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries	\$ 32,399	\$ 32,576	\$ 33,503	\$ 34,260	\$ 37,000	\$ 36,441
Payroll Taxes	\$ 2,476	\$ 2,491	\$ 2,550	\$ 2,621	\$ 2,800	\$ 2,788
Retirement Contributions	\$ 2,375	\$ 2,488	\$ 2,686	\$ 3,426	\$ 3,000	\$ 3,644
Life and Health Insurance	\$ 10,799	\$ 10,772	\$ 12,077	\$ 12,300	\$ 12,300	\$ 13,800
Professional Fees	\$ 102,618	\$ 61,376	\$ 163,999	\$ 124,400	\$ 120,000	\$ 104,400
Other Contractual Services	\$ 179,677	\$ 236,892	\$ 171,825	\$ 155,204	\$ 150,000	\$ 158,635
Communications & Freight	\$ 1,746	\$ 1,584	\$ 1,581	\$ 2,000	\$ 500	\$ 2,000
Utilities	\$ 122,050	\$ 143,093	\$ 137,251	\$ 141,760	\$ 150,000	\$ 149,360
Rentals & Leases	\$ 4,144	\$ 7,408	\$ 9,227	\$ 2,500	\$ 30,500	\$ 5,000
Insurance	\$ 37,334	\$ 37,334	\$ 37,334	\$ 42,000	\$ 40,000	\$ 44,000
Repairs & Maintenance	\$ 83,241	\$ 67,187	\$ 115,148	\$ 90,000	\$ 80,000	\$ 90,000
Printing & Binding	\$ 1,222	\$ 5,329	\$ 1,585	\$ 6,000	\$ 1,500	\$ 6,000
Promotion	\$ 2,313	\$ 1,271	\$ 3,098	\$ 3,150	\$ 5,000	\$ 3,150
Other Current Charges	\$ 115,477	\$ 113,501	\$ 110,924	\$ 145,000	\$ 110,000	\$ 145,000
Operating Supplies	\$ 10,638	\$ 16,825	\$ 22,929	\$ 16,700	\$ 15,000	\$ 14,000
Operating Supplies - Fuel	\$ 864	\$ -	\$ 3,706	\$ 7,000	\$ 5,000	\$ 7,000
Dues and Subscriptions	\$ 60	\$ 60	\$ -	\$ 500	\$ -	\$ 500
Capital Outlay	\$ 75,954	\$ 131,722	\$ 74,746	\$ 168,000	\$ 130,000	\$ 100,000
Capital Outlay - Office Buildout	\$ -	\$ -	\$ -	\$ 50,000	\$ 40,000	\$ 20,000
Debt Service - Principal	\$ 598,509	\$ 615,445	\$ 632,861	\$ 650,800	\$ 650,800	\$ 636,000
Debt Service - Interest	\$ 159,810	\$ 142,874	\$ 125,458	\$ 107,600	\$ 107,600	\$ 90,000
<b>TOTAL</b>	<b>\$ 1,543,706</b>	<b>\$ 1,630,228</b>	<b>\$ 1,662,488</b>	<b>\$ 1,765,221</b>	<b>\$ 1,691,000</b>	<b>\$ 1,631,718</b>

## Tentative Expenditures



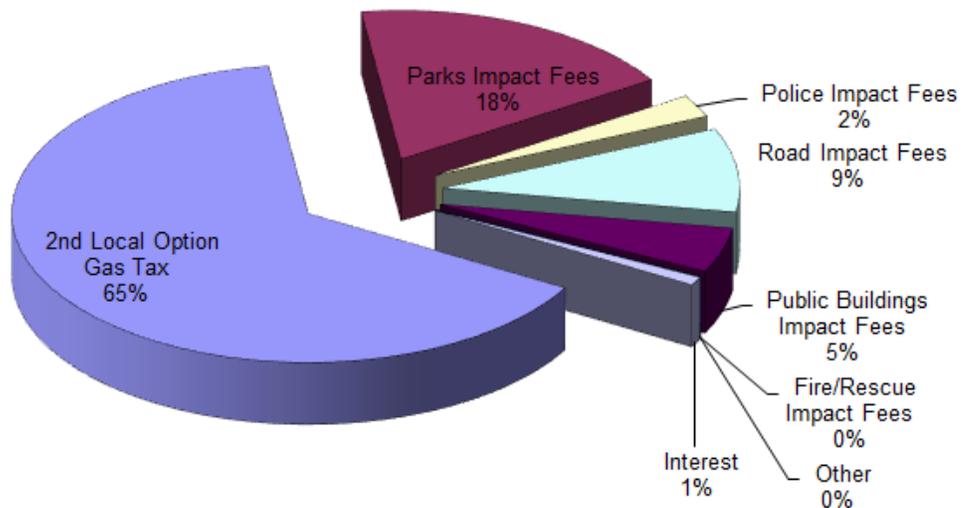


# Special Revenue Fund Budget Summary

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
<b>REVENUES AND INFLOWS:</b>						
<b>FUND BALANCES, BEGINNING</b>	\$ 2,367,616	\$ 2,138,514	\$ 1,800,881	\$ 1,450,781	\$ 1,576,662	\$ 1,505,862
2nd Local Option Gas Tax	\$ 211,441	\$ 220,285	\$ 221,813	\$ 215,151	\$ 213,000	\$ 212,766
Parks Impact Fees	\$ 31,596	\$ 52,940	\$ 22,553	\$ 60,000	\$ 13,000	\$ 60,000
Police Impact Fees	\$ 1,837	\$ 4,315	\$ 1,311	\$ 8,000	\$ 700	\$ 8,000
Road Impact Fees	\$ 6,336	\$ 12,952	\$ 3,409	\$ 30,000	\$ 2,000	\$ 30,000
Public Buildings Impact Fees	\$ 4,874	\$ 8,631	\$ 2,622	\$ 16,000	\$ 1,500	\$ 16,000
Fire/Rescue Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ 853	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 5,326	\$ 5,255	\$ 5,105	\$ 3,000	\$ 5,000	\$ 3,000
<b>TOTAL REVENUE AND INFLOWS</b>	<b>\$ 262,263</b>	<b>\$ 304,378</b>	<b>\$ 256,813</b>	<b>\$ 332,151</b>	<b>\$ 235,200</b>	<b>\$ 329,766</b>

	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
<b>EXPENDITURES AND OUTFLOWS:</b>						
Interfund Transfers Out	\$ 491,365	\$ 642,011	\$ 481,032	\$ 389,000	\$ 306,000	\$ 622,000
<b>FUND BALANCES, ENDING</b>	<b>\$ 2,138,514</b>	<b>\$ 1,800,881</b>	<b>\$ 1,576,662</b>	<b>\$ 1,393,932</b>	<b>\$ 1,505,862</b>	<b>\$ 1,213,628</b>

## Budgeted Revenues





# Special Revenue Project Funds

## Budget Summary

FUND	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
<b>The Children's Trust - STEM Camp</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ -	\$ 124,094	\$ 126,507	\$ 135,700	\$ 135,700	\$ 135,700
Expenditures and Outflows: Children's Trust Program Costs	\$ -	\$ 124,094	\$ 126,507	\$ 135,700	\$ 135,700	\$ 135,700
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>The Children's Trust Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: After School Program Grant	\$ 132,307	\$ 130,067	\$ 127,514	\$ 185,636	\$ 185,636	\$ 185,636
Expenditures and Outflows: Children's Trust Program Costs	\$ 132,307	\$ 130,067	\$ 127,514	\$ 185,636	\$ 185,636	\$ 185,636
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>DJJ Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ -	\$ 5,230	\$ 62,332	\$ 61,500	\$ 61,500	\$ 61,500
Expenditures and Outflows: Program Costs	\$ -	\$ 5,230	\$ 62,332	\$ 61,500	\$ 61,500	\$ 61,500
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>The CITT Fund</b>						
<i>Fund Balances, Beginning</i>	\$ 2,833,389	\$ 2,703,154	\$ 3,410,231	\$ 2,411,237	\$ 2,900,798	\$ 3,509,998
Revenues and Inflows: CITT Surtax	\$ 1,712,573	\$ 1,771,749	\$ 1,879,392	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000
Revenues and Inflows: Interest	\$ 4,018	\$ 7,331	\$ 18,274	\$ 7,000	\$ 5,000	\$ 7,000
<i>Total Revenues and Inflows</i>	\$ 1,716,591	\$ 1,779,080	\$ 1,897,666	\$ 1,807,000	\$ 1,805,000	\$ 1,807,000
<b>Expenditures and Outflows:</b>						
Expenditures and Outflows: Salaries and Benefits	\$ 17,550	\$ 18,409	\$ 19,233	\$ 20,276	\$ 20,200	\$ 21,692
Expenditures and Outflows: Professional Fees	\$ 47,845	\$ 67,458	\$ 95,987	\$ 49,900	\$ 31,000	\$ -
Expenditures and Outflows: Transportation	\$ 854,838	\$ 184,295	\$ 1,386,614	\$ 989,800	\$ 276,100	\$ 669,325
Expenditures and Outflows: Transit	\$ 331,709	\$ 373,312	\$ 729,036	\$ 990,400	\$ 325,000	\$ 776,400
<i>Sub-total</i>	\$ 1,251,942	\$ 643,474	\$ 2,230,870	\$ 2,050,376	\$ 652,300	\$ 1,467,417
Expenditures and Outflows: Interfund Transfers Out	\$ 594,884	\$ 428,529	\$ 176,229	\$ 610,270	\$ 543,500	\$ 909,100
<i>Total Expenditures and Outflows</i>	\$ 1,846,826	\$ 1,072,003	\$ 2,407,099	\$ 2,660,646	\$ 1,195,800	\$ 2,376,517
<i>Fund Balances, Ending</i>	\$ 2,703,154	\$ 3,410,231	\$ 2,900,798	\$ 1,557,591	\$ 3,509,998	\$ 2,940,481
<b>Transportation Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ -	\$ 50,000	\$ 290,085	\$ -	\$ -	\$ 200,000
Revenues and Inflows: Interfund Transfer In	\$ -	\$ 20,000	\$ 61,493	\$ -	\$ -	\$ 441,600
<i>Total Revenues and Inflows</i>	\$ -	\$ 70,000	\$ 351,578	\$ -	\$ -	\$ 641,600
Expenditures and Outflows: Contractual Services	\$ -	\$ 70,000	\$ 351,578	\$ -	\$ -	\$ 641,600
<i>Total Expenditures and Outflows</i>	\$ -	\$ 70,000	\$ 351,578	\$ -	\$ -	\$ 641,600
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Safe Routes to School Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ 46,616	\$ 322,745	\$ -	\$ 337,500	\$ 321,748	\$ 25,000
Revenues and Inflows: Interfund Transfer In	\$ 560	\$ 78,407	\$ 75,858	\$ 166,500	\$ 168,252	\$ 23,500
<i>Total Revenues and Inflows</i>	\$ 47,176	\$ 401,152	\$ 75,858	\$ 504,000	\$ 490,000	\$ 48,500
Expenditures and Outflows: Contractual Services	\$ 47,176	\$ 401,152	\$ 75,858	\$ 504,000	\$ 490,000	\$ 48,500
<i>Total Expenditures and Outflows</i>	\$ 47,176	\$ 401,152	\$ 75,858	\$ 504,000	\$ 490,000	\$ 48,500
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Transit Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues and Inflows:</b>						
Revenues and Inflows: Program Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,500
Revenues and Inflows: Interfund Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 192,500
<i>Total Revenues and Inflows</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,000
Expenditures and Outflows: Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,000
<i>Total Expenditures and Outflows</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 385,000
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Bike/Pedestrian Improvements Fund</b>						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues and Inflows:</b>						
Revenues and Inflows: Program Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 317,657
Revenues and Inflows: Interfund Transfer In	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 71,500
<i>Total Revenues and Inflows</i>	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 389,157
Expenditures and Outflows: Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 389,157
<i>Total Expenditures and Outflows</i>	\$ -	\$ -	\$ -	\$ -	\$ 60,000	\$ 389,157
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Capital Projects (Parks) Fund Budget Summary

REVENUES AND INFLOWS:	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
<b>FUND BALANCES, BEGINNING</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In	\$ 39,462	\$ 469,949	\$ 72,743	\$ 1,557,200	\$ 706,000	\$ 1,597,000
FDEP Grant	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 200,000
<b>TOTAL REVENUES AND INFLOWS</b>	<b>\$ 39,462</b>	<b>\$ 469,949</b>	<b>\$ 72,743</b>	<b>\$ 1,757,200</b>	<b>\$ 706,000</b>	<b>\$ 1,797,000</b>

EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Improvements	\$ 39,462	\$ 469,949	\$ 72,743	\$ 1,757,200	\$ 706,000	\$ 1,797,000
<b>FUND BALANCES, ENDING</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Stormwater Utility Fund Budget Summary

REVENUES AND INFLOWS:	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
<b>FUND BALANCES, BEGINNING</b>	<b>\$ 4,917,087</b>	<b>\$ 4,914,149</b>	<b>\$ 4,855,722</b>	<b>\$ 4,599,092</b>	<b>\$ 4,899,347</b>	<b>\$ 5,511,477</b>
Stormwater Billings	\$ 1,011,803	\$ 1,040,448	\$ 1,037,701	\$ 1,025,000	\$ 1,025,000	\$ 1,025,000
Grants	\$ 70,597	\$ -	\$ 158,629	\$ 539,000	\$ 539,000	\$ -
Non-operating revenues and capital contributions	\$ 1,354	\$ 2,597	\$ 5,057	\$ -	\$ -	\$ -
<b>SUBTOTAL</b>	<b>\$ 1,083,754</b>	<b>\$ 1,043,045</b>	<b>\$ 1,201,387</b>	<b>\$ 1,564,000</b>	<b>\$ 1,564,000</b>	<b>\$ 1,025,000</b>
Transfers In	\$ -	\$ -	\$ 38,878	\$ 349,930	\$ 349,930	\$ 180,000
<b>TOTAL REVENUES AND INFLOWS</b>	<b>\$ 1,083,754</b>	<b>\$ 1,043,045</b>	<b>\$ 1,240,265</b>	<b>\$ 1,913,930</b>	<b>\$ 1,913,930</b>	<b>\$ 1,205,000</b>

EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2015-16	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ADOPTED FY 2018-19	PROJECTED ACTUAL FY 2018-19	TENTATIVE FY 2019-20
Salaries and benefits	\$ 220,764	\$ 251,555	\$ 267,083	\$ 282,837	\$ 278,300	\$ 300,806
Operating expenses	\$ 793,789	\$ 779,994	\$ 863,732	\$ 1,132,689	\$ 961,500	\$ 1,112,139
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	\$ 72,139	\$ 69,923	\$ 65,825	\$ 62,000	\$ 62,000	\$ 58,000
<b>TOTAL EXPENDITURES AND OUTFLOWS</b>	<b>\$ 1,086,692</b>	<b>\$ 1,101,472</b>	<b>\$ 1,196,640</b>	<b>\$ 1,477,526</b>	<b>\$ 1,301,800</b>	<b>\$ 1,470,945</b>

<b>FUND BALANCES, ENDING</b>	<b>\$ 4,914,149</b>	<b>\$ 4,855,722</b>	<b>\$ 4,899,347</b>	<b>\$ 5,035,496</b>	<b>\$ 5,511,477</b>	<b>\$ 5,245,532</b>
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# APPENDIX "A"

## FULL-TIME POSITIONS BY DEPARTMENT

# Appendix A

## Full-Time Positions by Department

DEPARTMENT	PRIOR FY17-18	CURRENT FY18-19	NET POSITION CHANGES	TENTATIVE FY 19-20
<i>General Fund:</i>				
Mayor and Council	5	5	0	5
Town Clerk	3	3	0	3
Town Attorney	0	0	0	0
General Government	6	6	0	6
Finance	3	3	0	3
Community Development	7	6	0	6
Public Works	4	4	0	4
Police (Clerical Staff)	0	0	0	0
Community Services and Parks	7	7	0	7
Town Hall Building	1	1	0	1
<b>Total Full-Time Staff Positions</b>	<b>31</b>	<b>30</b>	<b>0</b>	<b>30</b>
<i>The Children's Trust Grant Fund</i>	<i>1</i>	<i>1</i>	<i>0</i>	<i>1</i>
<i>Stormwater Fund</i>	<i>2</i>	<i>2</i>	<i>0</i>	<i>2</i>
<i>Police Services *</i> <i>(via contract with Miami-Dade County)</i>	<i>60</i>	<i>60</i>	<i>0</i>	<i>60</i>





# APPENDIX “B”

## FUND BALANCE RESERVE POLICY ANNUAL CERTIFICATION



Office of the Town Manager

Rafael G. Casals, ICMA-CM, CFM  
Town Manager

MEMORANDUM

To: Honorable Mayor and Town Council

From: Rafael G. Casals, ICMA-CM, CFM, Town Manager  
Robert Daddario, CPA, CGMA, Finance Director

Date: September 24, 2019

Re: **Fund Balance Reserve Policy Annual Certification Pursuant to Ordinance #13-06, as amended**

On October 21, 2015, the Town adopted Ordinance #15-07, attached hereto as Attachment “A”, which amended Ordinance #13-06 adopted on April 17, 2013 establishing a Fund Balance Reserve Policy. Ordinance #13-06, as amended, requires both the Town Manager and Finance Director to certify, as part of the annual budget adoption process, that the adopted budget complies with the provisions of the Ordinance.

Below is an excerpt of Section VI, which requires an Annual Certification:

*“**Annual Review and Compliance Certification** Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process. The budget presented to the Town Council for consideration and deliberation will include a calculation demonstrating compliance with this fund balance policy and the Town Manager and Finance Director shall include in the budget book written certification signifying that the adopted budget complies with the provisions of this policy.”*

Section II of the Ordinance, as amended, provides that the Town maintain a reservation of fund balance equal to a minimum of seventeen percent (17%) of the next fiscal year’s operating expenditure budget for the General Fund. The amount so determined will be set aside in an unassigned fund balance category called “reserve for contingencies and emergencies”.

Based on the FY 2019-20 tentative budget adopted at first reading by the Town Council on September 10, 2019, General Fund operating expenditures, as defined, total \$19,171,703, seventeen percent (17%) of which would yield a minimum reserve of \$3,259,190. The tentative General Fund budget for FY 2019-20 provides for an unassigned fund balance amount of **\$12,009,316** for contingencies and emergencies.

This memorandum is being issued to certify that the tentative budget complies with the provisions of the Fund Balance Reserve Ordinance, as amended. Based on the calculation in the preceding paragraph, the tentative FY 2019-20 General Fund budget is in compliance with the Town’s Fund Balance Reserve Ordinance.





# APPENDIX “C”

## ESTIMATED MILLAGE COST PER DEPARTMENT(S)



**ESTIMATED MILLAGE COST OF DEPARTMENTS \*  
GENERAL FUND**  
(FISCAL YEAR ENDING 9/30/2020)

Tentative millage rate = 2.4323 mils per \$1,000

Department	Tentative 2019-20 Budget Cost	Estimated Millage Cost Per \$1000	Personnel
Mayor & Council	\$209,561	0.0240	<ul style="list-style-type: none"> <li>• <b>5 elected officials</b> Serve residents as legislative body of Town</li> <li>• <b>1 charter official + 2 full time = 3 employees</b> Serves Mayor &amp; Council</li> <li>• <b>1 charter official + 5 full time + 1 part-time = 7 employees</b> Provides administration support to other departments</li> <li>• <b>3 full time + 1 part-time = 4 employees</b> Accounting, payroll and financial reporting services; processes certain revenues</li> <li>• <b>1 charter official with support from subject-matter experts/firm</b> Provides legal counsel to Town [firm contracted]</li> <li>• <b>Planning &amp; Zoning Division = 2 full time employees</b></li> <li>• <b>Building &amp; Code Compliance Division = 4 full time + 1 part-time = 5 employees</b> Provides building and zoning compliance and planning for future activities</li> <li>• <b>4 full time employees</b> Provides maintenance of roads, public areas and public facilities</li> <li>• <b>60 contracted positions</b> Provides law enforcement services through contract with County 8 full time + 15 part time/year-round = 23 employees</li> <li>Provides activities and programs at Town parks</li> <li>• <b>1 full-time employee</b> Oversees operation of Town Hall Building</li> </ul>
Town Clerk	\$512,922	0.0587	
General Government	\$2,941,421	0.3366	
Finance	\$537,296	0.0615	
Town Attorney	\$500,000	0.0572	
Community Development	\$1,348,476	0.1543	
Public Works	\$1,088,442	0.1246	
Police Services	\$10,322,087	1.1812	
Parks & Recreation	\$2,162,470	0.2475	
Cutler Bay Town Center	\$1,631,718	0.1867	
	\$21,254,393	2.4323	



# APPENDIX “D”

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## GLOSSARY



# Glossary of Terms

Adopted Budget	The proposed budget as formally approved by the Town Council.
Amended Budget	The adopted budget as formally adjusted by the Town Council.
Appropriation	A specific amount of money authorized by the Town Council for the purchase of goods or services.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser before reductions associated with applicable exemptions, such as homestead exemption. Pursuant to Amendment 10 of the State Constitution, annual growth in assessed value on property with homestead exemption is limited to three percent or the growth in the consumer price index, whichever is lower. The limitation does not apply to new construction on the property or when property is sold, at which time the assessed value becomes the market value pursuant to state law.
Balanced Budget	A budget in which planned funds or revenues available are equal to fund planned expenditures. In Florida, it is a requirement that the budget adopted by the Town Council be balanced.
Budget	A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues within a specific period of time, usually the 12 months of the fiscal year.
Budget Ordinance	The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Town Council each year.
Capital Outlay	Fixed assets, which have a value to \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.
Cash Carryover	Unexpended funds that remain at the end of the fiscal year and that may be used in the next fiscal year.
Contingency	An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year-end. The contingency fund is not the same as fund balance.
Debt Service	The payment of principal and interest on borrowed funds such as bonds. In Florida, governments may not borrow for operating purposes. All financings must be for capital.



Deficit	The excess of liability over assets (or expenditures over revenues) in a fund over an accounting period. Deficit spending is not permitted in Florida.
Encumbrances	Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
Expenditures	The disbursement of appropriated funds to purchase goods and/or service.
Fiscal Year	A yearly accounting period without relationship to the calendar year. The Town’s fiscal year is from October 1 to September 30.
FTE	Full-time Equivalent – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. An example is the Transportation Fund.
Fund Balance	The excess or deficit of assets over liabilities in a fund. The Fund Balance is not the same as cash carryover.
General Fund	A governmental fund established to account for resources and uses of general operating function of the Town. Resources are, in the majority, provided by taxes.
GIC- Geographic Information System	A system designed to capture, store, manipulate, analyze, manage, and present all types of geographical data.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
Impact Fee	A fee charged on new development to finance infrastructure such as roads, parks, schools, fire and police facilities, or other capital purchases required to offset the effects of development and increased congestion.
Infrastructure	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, and lighting systems.



Interlocal Agreement	A contractual agreement between two or more governmental entities.
Mill of Tax	A taxation unit equal to one dollar of tax obligation for every \$1,000 of taxable valuation of property. One mill levied on a property valued at \$200,000 would produce a tax levy of \$200.
Millage Rate	The total tax obligation per \$1,000 of assessed valuation of property.
Operating Budget	A budget for general revenues and expenditures such as salaries, utilities, and supplies.
Part 1 Crimes	The United States Department of Justice, Federal Bureau of Investigations, Uniform Crime Reporting (UCR) Program, collects statistics on the number of offenses known to law enforcement. As a result, the Miami-Dade Police Department reports Part I Crimes to the UCR Program as Homicide, Forcible Sex Offenses, Robbery, Aggravated Assaults, Burglary, Larceny and Motor Vehicle Theft. These offenses are known as serious crimes and occur with regularity in all areas throughout the country which are likely to be reported to police.
Projections	Estimates of anticipated revenues, expenditures, or other quantitative data for specific time periods, usually fiscal years.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
QNIP	A County program that focuses on infrastructure needs neighborhoods. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements.
Rollback Millage Rate	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.
Stormwater Utilities Fee	Under the provisions of the Florida Air and Water Pollution Control Act (F.S. 403.0891) local governments are required to develop stormwater management programs. The Act permitted local jurisdictions to create stormwater utilities and to charge a fee to fund the operations of the utility.
Tax Base	Total assessed valuation of real property within municipal limits.
Tax Levy	The total amount to be raised by a tax.



Tax Rate (Property)	The amount of tax levied for each \$1,000 of taxable valuation. The Property Tax Rate is the same as the millage rate.
Taxable Value	The assessed value of property less homestead and other exemptions, if applicable.
TRIM- Truth in Millage	The Florida Truth in Millage Act (F.S. 200.065) 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 and millage rate.
UMSA- Unincorporated Municipal Service Area	The area of Dade County that is not formed as a city or municipality but that receives municipal-like services from Miami-Dade County. The area is taxed exclusively for these services through a millage applied only the two (2) unincorporated municipal services area (UMSA). Pursuant to the state constitution UMSA is treated by the state as a municipality.
Unappropriated	Not obligated for specific purposes.
Unencumbered	The portion of an allotment not yet expended or encumbered.
User Fees	Charges for expenses incurred when services are provided to an individual or groups and not the community at large. Effective utilization of user fees depends on identifying specific beneficiaries of services and then determining the full cost of the service they are consuming (e.g. building inspections).

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