

FY 2017-18 SUMMARY

	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary at 2.3907 mill rate FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
GENERAL FUND							
REVENUES and INFLOWS:							
General Revenues:							
Ad Valorem	5,075,687	5,000,000	5,385,365		5,385,365	313,788	(4,110)
Utility Taxes	2,827,500	3,000,000	3,100,000		3,100,000	272,500	-
Local Gov't Half-Cent Sales Tax	3,332,158	3,300,000	3,340,473		3,340,473	17,842	(9,527)
Communications Services Tax	1,101,035	1,150,000	1,150,000		1,150,000	48,965	0
Revenue Sharing	1,255,750	1,250,000	1,308,102		1,308,102	(5,750)	58,102
Electrical Franchise Fees	1,000,000	1,000,000	1,000,000		1,000,000	-	-
Licenses and Registrations	350,000	350,000	350,000		350,000	-	-
1st Local Option Gas Tax	551,370	535,000	540,981		540,981	(1,370)	(9,019)
Building Permits	750,000	650,000	750,000		750,000	-	-
Zoning Fees	100,000	95,000	100,000		100,000	-	-
Code Compliance Fines	40,000	35,000	40,000		40,000	-	-
Other Building and Zoning	35,000	50,000	35,000		35,000	-	-
Parks Fees	140,000	140,000	140,000		140,000	-	-
Judgements and Fines	350,000	175,000	150,000		150,000	(200,000)	-
Rentals from Town Hall Building Operations	500,000	505,000	515,000		515,000	15,000	-
Misc Revenues	150,000	125,000	150,000		150,000	-	-
Grants	88,500	100,000	-		0	(27,000)	(61,500)
Investment Income	40,000	40,000	40,000		40,000	-	-
Sub-total	17,687,000	17,500,000	18,094,921		18,094,921	433,975	(26,054)
Transfer In from Special Revenues	300,000	300,000	275,000		275,000	(25,000)	-
Balances brought forward	18,901,364	20,529,557	18,513,504		18,513,504	(387,860)	-
Proceeds from debt service	-	-	-		-	-	-
Total Revenues and Inflows	36,888,364	38,329,557	36,883,425	-	36,883,425	21,115	(26,054)
EXPENDITURES, OUTFLOWS AND FUND BALANCES:							
EXPENDITURES and OUTFLOWS:							
Mayor & Council	190,428	163,566	205,589		205,589	15,161	(0)
Town Clerk	428,111	384,286	557,145		557,145	129,034	(0)
General Government	3,052,449	2,858,625	3,312,612		3,312,612	260,163	0
Finance	486,183	442,118	501,343		501,343	15,160	0
Town Attorney	450,000	450,000	475,000		475,000	25,000	-
Community Development	1,471,758	1,350,659	1,474,762		1,474,762	3,004	0
Public Works	1,083,156	1,005,753	1,052,737		1,052,737	(30,419)	0
Law Enforcement	9,686,161	9,472,812	10,114,016		10,114,016	427,855	0
Parks	2,224,258	1,875,277	2,165,178		2,165,178	87,585	(146,665)
Cutler Bay Town Center	2,376,233	1,678,351	2,648,638		2,648,638	272,405	(0)
Transfer Out to Capital Projects	-	134,606	100,000		100,000	100,000	-
Transfer Out to Special Revenue	-	-	-		-	-	-
Transfer Out to Stormwater	-	-	-		-	-	-
Total Expenditures and Outflows	21,448,737	19,816,053	22,607,020	-	22,607,020	1,304,948	(146,665)
FUND BALANCES:							
Fund Balance - Nonspendable	250,000	400,000	400,000		400,000	150,000	-
Fund Balance - Restricted							
Public safety	35,000	60,000	60,000		60,000	25,000	-
Fund Balance - Assigned:							
Building: capital reserve	1,000,000	1,000,000	500,000		500,000	(500,000)	-
Building: operating reserve	1,000,000	1,000,000	500,000		500,000	(500,000)	-
Fund Balance - Unassigned:							
Contingencies and Emergencies	11,154,627	14,053,504	10,816,405		10,816,405	(458,833)	120,611
Grant Match Reserves	500,000	500,000	500,000		500,000	-	-
Insurance contingencies	1,500,000	1,500,000	1,500,000		1,500,000	-	-
Other reserves	-	-	-		-	-	-
Total Fund Balances	15,439,627	18,513,504	14,276,405	-	14,276,405	(1,283,833)	120,611
Total Expenditures, Outflows and Fund Balances	36,888,364	38,329,557	36,883,425	-	36,883,425	21,115	(26,054)

Significant Changes from July 10, 2017 Second Budget Workshop

For ad valorem taxes, utilized the certified value as provided by the Property Appraiser on June 30, 2017 (\$4,110 revenue decrease).

For Local Government Half-Cent Sales Tax, Revenue Sharing and Local Option Gas Tax, utilized the State revenue estimate at 95% (\$39,556 revenue increase).

Removed \$61,500 DJJ grant from General Fund and set up as a separate Special Revenue fund.

Working with the Parks Director and Grants Coordinator, Parks salaries and benefits were fine-tuned by performing a detailed analysis of park staff positions allocated between General Fund and grants resulting in significant savings (\$146,665 savings) in the General Fund.

Net General Fund savings (\$120,611) added to contingency reserves.

SPECIAL REVENUE FUND							
	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
REVENUES:							
2nd Local Option Gas Tax	212,609	212,000	209,295		209,295	(609)	(2,706)
Parks Impact Fees	75,000	35,650	60,000		60,000	(15,000)	-
Police Impact Fees	10,000	2,050	8,000		8,000	(2,000)	-
Road Impact Fees	40,000	5,300	32,000		32,000	(8,000)	-
Public Bldgs Impact Fees	20,000	4,100	16,000		16,000	(4,000)	-
Fire/Rescue Impact Fees	-	-	-		-	-	-
Forfeitures	-	-	-		-	-	-
Interest	3,000	4,650	3,000		3,000	-	-
Carryover	2,185,616	2,138,514	1,776,019		1,776,019	(409,597)	-
	<u>2,546,225</u>	<u>2,402,264</u>	<u>2,104,314</u>	-	<u>2,104,314</u>	<u>(439,206)</u>	<u>(2,706)</u>
EXPENDITURES:							
Reserves - Special Revenue Fund:							
Police	156,594	97,557	105,707		105,707	(50,887)	-
Parks	651,835	1,063,136	874,686		874,686	272,851	(50,000)
Roads	46,793	281,374	33,124		33,124	(13,669)	-
Public Works	142,819	132,449	66,994		66,994	(73,120)	(2,706)
Public Bldgs	215,634	201,503	217,803		217,803	2,169	-
Fire/Rescue	-	-	-		-	-	-
Transfer to <u>General Fund</u> :							
Public Works (local option gas taxes)	300,000	300,000	275,000		275,000	(25,000)	-
Police (impact fees)	-	-	-		-	-	-
Park (impact fees)	-	-	-		-	-	-
Transfer to <u>Special Revenue Projects</u> :							
Roads (impact fees)	282,550	3,294	281,000		281,000	(1,550)	-
Parks (from impact fees)	-	-	0		-	-	-
Transfer to <u>Capital Projects</u> :							
Parks (from impact fees)	750,000	322,951	250,000		250,000	(550,000)	50,000
Public Works (from gas taxes)	-	-	-		-	-	-
	<u>2,546,225</u>	<u>2,402,264</u>	<u>2,104,314</u>	-	<u>2,104,314</u>	<u>(439,206)</u>	<u>(2,706)</u>
	0	0	0				

Significant Changes from July 10, 2017 Second Budget Workshop

For the 2nd Local Option Gas Tax, utilized the State Revenue Estimate at 95% (\$2,706 revenue decrease).

Reflected an additional \$50,000 of park impact fees transferred to Capital Projects (Parks) Fund for a basketball court.

SPECIAL REVENUE PROJECTS	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
<i>Children's Trust Fund - After School</i>							
Revenues:							
After School Program Grant	143,190	143,190	143,190	-	143,190	-	-
Expenditures:							
Children's Trust Program Costs	143,190	143,190	143,190	-	143,190	-	-
<i>Children's Trust Fund - STEM Camp</i>							
Revenues:							
STEM Camp Program Grant	-	136,350	136,350	-	136,350	-	-
Expenditures:							
Children's Trust Program Costs	-	136,350	136,350	-	136,350	-	-
<i>DJJ Fund</i>							
Revenues:							
DJJ Program Grant	-	0	61,500	-	61,500	-	61,500
Expenditures:							
DJJ Program Costs	-	0	61,500	-	61,500	-	61,500
<i>CITT Fund</i>							
Revenues:							
CITT Surtax	1,700,000	1,600,000	1,700,000		1,700,000	-	-
Interest	5,000	5,000	5,000		5,000	-	-
Carryover	2,170,069	2,703,154	2,272,952		2,272,952	122,883	(20,000)
	3,875,069	4,308,154	3,977,952	-	3,977,952	122,883	(20,000)
Expenditures:							
Salaries and benefits	18,177	18,090	19,534		19,534	1,357	-
Professional fees	50,000	29,000	25,000		25,000	(25,000)	-
Transportation:							
Resurfacing	572,500	1,147,000	577,233		577,233	4,733	-
Traffic Calming Study	85,000	69,500	0		-	(85,000)	-
Traffic Calming Projects	-	-	175,000		175,000	175,000	-
Eastridge Sidewalk Project	-	-	40,000		40,000	-	40,000
Transit:							
Circulator Bus	325,000	331,970	350,000		350,000	25,000	-
Bus Shelter Design	33,000	41,342	40,000		40,000	7,000	-
Bus Shelter Construction	650,000	-	650,000		650,000	-	-
MPO Transit Corridor Study	50,400	-	50,400		50,400	-	-
Transfer out	547,997	398,300	705,941		705,941	157,944	-
Carryover	1,542,995	2,272,952	1,344,844		1,344,844	(138,151)	(60,000)
	3,875,069	4,308,154	3,977,952	-	3,977,952	122,883	(20,000)
<i>CB Middle School Sidewalks</i>							
Revenues:							
Transfer (Road Impact Fees)	282,550	3,294	281,000		281,000	(1,550)	-
Transfer (PTP funds)	62,500	-	139,600		139,600	77,100	-
	345,050	3,294	420,600	-	420,600	75,550	-
Expenditures:							
Design Phase Costs	15,050	3,294	-		-	(15,050)	-
Construction	330,000	-	420,600		420,600	90,600	-
	345,050	3,294	420,600	-	420,600	75,550	-
<i>Manta Drive Sidewalk Project</i>							
Revenues:							
TAP Grant	-	-	344,259		344,259	344,259	-
Transfer (PTP funds)	-	13,500	144,341		144,341	144,341	-
	-	13,500	488,600	-	488,600	488,600	-
Expenditures:							
Design/Permit Phase	-	13,500	-		-	-	-
Construction	-	13,500	488,600		488,600	488,600	-
	-	27,000	488,600	-	488,600	488,600	-

Significant Changes from July 10, 2017 Second Budget Workshop**DJJ Fund**

Created this new fund to account for the \$61,500 DJJ grant.

CITT Fund

Provided an additional \$20,000 expense in FY 2016-17 Projection for design fees related to the upcoming Eastridge sidewalk project. This reduced carryover into FY 2017-18 by \$20,000.

In FY 2017-18, provide \$40,000 for construction of the Eastridge sidewalk project.

CAPITAL PROJECTS FUND - PARKS							
	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Other Park Projects:							
Revenues:							
Transfer (Park Impact Fees)	750,000	322,951	250,000		250,000	(550,000)	50,000
Transfer (General Fund)	-	134,606	100,000		100,000	100,000	-
FDEP Grant - Kayak/Canoe Launch (LBTB Park)	200,000	-	200,000		200,000	-	-
	<u>950,000</u>	<u>457,557</u>	<u>550,000</u>	<u>-</u>	<u>550,000</u>	<u>(450,000)</u>	<u>50,000</u>
Expenditures:							
Improvements: Town-wide Parks	550,000	457,557	-		-	(550,000)	-
Kayak/Canoe Launch (LBTB Park)	400,000	-	400,000		400,000	-	-
Saga Bay Basketball Court	-	-	50,000		50,000	-	50,000
Town Plaza - Conceptual Design	-	-	100,000		100,000	100,000	-
	<u>950,000</u>	<u>457,557</u>	<u>550,000</u>	<u>-</u>	<u>550,000</u>	<u>(450,000)</u>	<u>50,000</u>

Significant Changes from July 10, 2017 Second Budget Workshop

Provided \$50,000 for a basketball court at Saga Bay park funded by park impact fees.

For the FDEP grant, indicated that it was specifically for the Kayak/Canoe launch project.

<u>STORMWATER UTILITY FUND</u>	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Net Change	
					Preliminary FY 17/18	7/10 Workshop vs Adopted FY 16/17
Net Position, Beginning	4,546,382	4,914,149	4,490,882		4,490,882	(55,500)
Revenues:						
Stormwater Billings	1,025,000	1,000,000	1,025,000		1,025,000	-
Grants	-	-	539,000		539,000	539,000
Contributions	-	-	-		-	-
Transfer in	-	-	422,000		422,000	422,000
Total Revenues and Transfers In	1,025,000	1,000,000	1,986,000	-	1,986,000	961,000
Expenses:						
Salaries and benefits	253,912	246,567	273,997		273,997	20,085
Operating expenses	1,176,588	1,110,700	1,531,339		1,531,339	354,751
Capital outlay	4,500	-	-		-	(4,500)
Debt service	66,000	66,000	62,000		62,000	(4,000)
Total Expenses	1,501,000	1,423,267	1,867,336	-	1,867,336	366,336
Net Position, Ending	4,070,382	4,490,882	4,609,546	-	4,609,546	539,164

MAYOR & COUNCIL

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Executive Salaries	45,704	45,704	45,937	46,950		46,950	1,246	0
Payroll Taxes	4,996	5,167	4,773	4,684		4,684	(483)	0
Retirement Contributions	16,676	20,567	17,542	23,475		23,475	2,908	0
Life and Health Insurance	38,770	51,000	41,684	61,500		61,500	10,500 A	-
Professional Services	-	-	-	-		-	-	-
Other Contractual Services	-	-	-	-		-	-	-
Travel & Per Diem	19,365	30,700	25,630	30,700		30,700	-	-
Communications & Freight	7,522	11,040	9,000	11,280		11,280	240	-
Other Current Charges	-	5,000	-	5,000		5,000	-	-
Operating Supplies	578	5,000	5,000	5,000		5,000	-	-
Dues, Subscriptions, Memberships	12,028	16,250	14,000	17,000		17,000	750	-
Capital Outlay	-	-	-	-		-	-	-
	<u>145,639</u>	<u>190,428</u>	<u>163,566</u>	<u>205,589</u>	<u>-</u>	<u>205,589</u>	<u>15,161</u>	<u>(0)</u>

Significant Changes from FY 2016-17 Adopted Budget**A** Life and Health Insurance increased Town-wide as a result of premium increases.**Significant Changes from July 10, 2017 Second Budget Workshop**

No Changes

TOWN CLERK

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Salaries	135,350	153,630	194,782	204,949		204,949	51,319 A	0
Payroll Taxes	10,466	11,863	15,416	16,156		16,156	4,293 A	(0)
Retirement Contributions	20,285	26,178	27,723	37,950		37,950	11,772 A	(0)
Life and Health Insurance	23,681	30,600	24,365	36,900		36,900	6,300 B	-
Other Contractual Services	58,871	85,000	40,000	110,000		110,000	25,000 C	-
Travel & Per Diem	-	6,400	3,500	10,100		10,100	3,700	-
Communications & Freight	1,582	4,240	2,500	4,240		4,240	-	-
Rentals & Leases	4,973	4,500	4,500	4,700		4,700	200	-
Repairs & Maintenance	35,325	47,000	40,000	46,850		46,850	(150)	-
Printing & Binding	322	1,000	500	2,000		2,000	1,000	-
Other Current Charges	16,854	38,000	25,000	73,000		73,000	35,000 D	-
Operating Supplies	1,767	4,000	3,500	4,000		4,000	-	-
Dues, Subscriptions, Memberships	889	2,700	2,500	2,800		2,800	100	-
Capital Outlay	-	13,000	-	3,500		3,500	(9,500) E	-
	<u>310,365</u>	<u>428,111</u>	<u>384,286</u>	<u>557,145</u>	<u>-</u>	<u>557,145</u>	<u>129,034</u>	<u>(0)</u>

Significant Changes from FY 2016-17 Adopted Budget

- A** Salaries increased reflecting the new, permanent Clerk and a newly appointed Deputy Clerk. This increase results in a corresponding increase in payroll taxes and retirement contributions.
- B** Life and Health Insurance increased Town-wide as a result of premium increases.
- C** Other Contractual Services increased as a result of budgeting for a Record Retention Expert Consultant (\$45,000), offset by decreased budget for Municode (\$20,000 decrease)
- D** Other Current Charges increased due to stricter advertising requirements imposed by the Miami Herald as to size/cost of ads. As a result, the budget has been increased over prior year. Some of this cost will be recouped via cost recovery.
- E** Capital Outlay decreased as a result of no budget for the Laserfiche web portal in the current year.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

GENERAL GOVERNMENT

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Salaries	396,465	448,817	458,011	475,091		475,091	26,274 A	0
Payroll Taxes	25,054	35,069	32,457	37,079		37,079	2,010 A	(0)
Retirement Contributions	63,377	87,136	74,267	92,221		92,221	5,085 A	(0)
Life and Health Insurance	42,472	51,000	55,853	61,500		61,500	10,500 B	-
Professional Services	68,285	90,000	65,000	70,000		70,000	(20,000) C	-
Other Contractual Services	232,992	232,000	185,000	377,100		377,100	145,100 D	-
Travel & Per Diem	19,319	27,700	25,000	27,700		27,700	-	-
Communications & Freight	65,828	80,720	80,000	81,162		81,162	442	-
Utilities	2,867	7,500	5,000	7,500		7,500	-	-
Rentals & Leases	9,226	41,326	15,000	44,526		44,526	3,200	-
Insurance	194,062	200,000	200,000	222,000		222,000	22,000	-
Repairs & Maintenance	32,802	55,044	40,000	58,376		58,376	3,332	-
Printing & Binding	10,089	5,000	2,500	5,000		5,000	-	-
Promotional	2,800	13,000	4,500	13,000		13,000	-	-
Other Current Charges	33,280	56,000	30,000	56,000		56,000	-	-
Office Supplies	11,550	10,000	10,000	10,000		10,000	-	-
Operating Supplies	27,350	16,600	20,000	16,600		16,600	-	-
Dues, Subscriptions, Memberships	14,067	20,175	24,000	28,257		28,257	8,082	0
Capital Outlay	31,034	78,600	10,000	132,500		132,500	53,900 E	-
Debt Service - Principal	657,591	672,449	672,449	688,500		688,500	16,051	-
Debt Service - Interest	187,609	174,313	174,313	158,500		158,500	(15,813)	-
Contributions and Aid to Governmental En	326,926	300,000	327,275	300,000		300,000	-	-
	<u>2,455,045</u>	<u>2,702,449</u>	<u>2,510,625</u>	<u>2,962,612</u>	-	<u>2,962,612</u>	<u>260,163</u>	<u>0</u>

Significant Changes from FY 2016-17 Adopted Budget

- A** Salaries and benefits increased primarily as a result of COLA and merit pay increases, and the associated benefits based on a percentage of payroll.
- B** Life and Health Insurance increased Town-wide as a result of premium increases.
- C** Professional Services decreased as a result of elimination of certain consulting services.
- D** Other Contractual Services increased primarily as a result of budgeting for a PIO Consultant (\$75,000), for property appraisals (\$27,000), and increased IT consulting services (\$71,000 increase), offset by decreased budget for Strategic Master Plan survey (\$15,000), business plan monitoring (\$10,000) and for sustainability consulting (\$3,500).
- E** Capital Outlay increased primarily as a result of budgeting for a Human Resources software solution and other Town-wide technology upgrades.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

FINANCE

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Salaries	237,320	243,708	244,079	257,864		257,864	14,156 A	0
Payroll Taxes	16,989	18,644	17,130	19,727		19,727	1,083 A	(0)
Retirement Contributions	37,031	45,631	38,604	48,282		48,282	2,651 A	(0)
Life and Health Insurance	31,714	30,600	35,405	36,900		36,900	6,300 B	-
Accounting and Auditing	25,765	32,500	31,500	36,500		36,500	4,000 C	-
Other Contractual Services	7,631	8,400	7,500	8,520		8,520	120	-
Travel & Per Diem	-	1,200	-	1,200		1,200	-	-
Repairs & Maintenance	62,415	74,500	65,000	73,850		73,850	(650)	-
Other Current Charges	-	600	-	600		600	-	-
Operating Supplies	-	-	-	-		-	-	-
Dues, Subscriptions, Memberships	2,497	2,900	2,900	2,900		2,900	-	-
Capital Outlay	4,082	-	-	-		-	-	-
Accounting Software	24,131	27,500	-	15,000		15,000	(12,500) D	-
	<u>449,575</u>	<u>486,183</u>	<u>442,118</u>	<u>501,343</u>	<u>-</u>	<u>501,343</u>	<u>15,160</u>	<u>0</u>

Significant Changes from FY 2016-17 Adopted Budget

- A** Salaries and benefits increased primarily as a result of COLA and merit pay increases, and the associated benefits based on a percentage of payroll.
- B** Life and Health Insurance increased Town-wide as a result of premium increases.
- C** Accounting and auditing increased primarily as a result of the need to update certain valuations to comply with governmental accounting standards.
- D** Accounting Software decreased as a result of less anticipated implementations in the new budget year.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

TOWN ATTORNEY

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Professional Services	407,062	400,000	450,000	425,000		425,000	25,000 A	-
Litigation Services	-	50,000	-	50,000		50,000	-	-
	<u>407,062</u>	<u>450,000</u>	<u>450,000</u>	<u>475,000</u>	<u>-</u>	<u>475,000</u>	<u>25,000</u>	<u>-</u>

Significant Changes from FY 2016-17 Adopted Budget

A The increase in attorney costs relates primarily to the need for Charter review services.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

COMMUNITY DEVELOPMENT

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Salaries	413,124	487,261	464,944	515,250		515,250	27,989 A	(0)
Payroll Taxes	31,414	37,275	34,689	39,417		39,417	2,142 A	(0)
Retirement Contributions	50,933	76,572	59,269	80,545		80,545	3,973 A	(0)
Life and Health Insurance	72,467	71,400	80,257	86,100		86,100	14,700 B	-
Professional Services	57,459	140,000	100,000	114,000		114,000	(26,000) C	-
Court Reporter Service	-	800	-	800		800	-	-
Other Contractual Services	570,401	591,700	575,000	571,700		571,700	(20,000) D	-
Travel & Per Diem	4,700	5,000	4,000	5,000		5,000	-	-
Communications & Freight	1,619	7,150	3,500	7,150		7,150	-	-
Rentals & Leases	985	1,500	1,500	1,500		1,500	-	-
Repairs & Maintenance	4,346	5,500	5,000	5,700		5,700	200	-
Printing & Binding	1,136	2,500	4,500	2,500		2,500	-	-
Other Current Charges	-	1,000	500	1,000		1,000	-	-
Office Supplies	3,615	5,000	4,000	5,000		5,000	-	-
Operating Supplies	2,911	3,500	3,500	3,500		3,500	-	-
Dues, Subscriptions, Memberships	7,705	14,500	10,000	14,500		14,500	-	-
Capital Outlay	-	21,100	-	21,100		21,100	-	-
	<u>1,222,815</u>	<u>1,471,758</u>	<u>1,350,659</u>	<u>1,474,762</u>	<u>-</u>	<u>1,474,762</u>	<u>3,004</u>	<u>0</u>

Significant Changes from FY 2016-17 Adopted Budget

- A** Salaries and benefits increased primarily as a result of COLA and merit pay increases, and the associated benefits based on a percentage of payroll.
- B** Life and Health Insurance increased Town-wide as a result of premium increases.
- C** The decrease in Professional Services relates primarily to reduced green master plan costs in the new budget year.
- D** The decrease in Other Contractual Services relates primarily to reduced budgeted costs for GIS consultants and for Unsafe Structure work.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

QUALITY NEIGHBORHOOD IMPROVEMENT PROGRAM (QNIP)

PART OF GENERAL GOVT

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
QNIP Debt Service	348,266	350,000	348,000	350,000	-	350,000	-	-

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

PUBLIC WORKS

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Salaries	165,552	168,755	169,746	178,557		178,557	9,802 A	(0)
Payroll Taxes	12,498	12,910	12,824	13,660		13,660	750 A	(0)
Retirement Contributions	22,340	28,113	23,217	29,746		29,746	1,633 A	(0)
Life and Health Insurance	26,117	26,520	28,966	31,980		31,980	5,460 B	-
Professional Services	34,615	40,000	30,000	40,000		40,000	-	-
Other Contractual Services	623,303	645,000	600,000	634,000		634,000	(11,000) C	-
Travel & Per Diem	214	2,500	2,000	2,500		2,500	-	-
Communications & Freight	2,039	2,900	2,300	2,900		2,900	-	-
Rentals & Leases	56,100	56,208	56,000	56,144		56,144	(64)	0
Repairs & Maintenance	5,089	5,000	2,500	8,000		8,000	3,000	-
Printing & Binding	492	2,500	1,000	2,500		2,500	-	-
Other Current Charges	371	1,000	500	1,000		1,000	-	-
Office Supplies	1,208	3,000	2,000	3,000		3,000	-	-
Operating Supplies	8,002	18,000	12,000	18,000		18,000	-	-
Operating Supplies - Fuel	13,691	17,000	16,000	17,000		17,000	-	-
Dues, Subscriptions, Memberships	1,491	1,750	1,700	1,750		1,750	-	-
Capital Outlay	-	52,000	45,000	12,000		12,000	(40,000) D	-
	<u>973,122</u>	<u>1,083,156</u>	<u>1,005,753</u>	<u>1,052,737</u>	-	<u>1,052,737</u>	<u>(30,419)</u>	<u>0</u>

Significant Changes from FY 2016-17 Adopted Budget

- A** Salaries and benefits increased primarily as a result of COLA and merit pay increases, and the associated benefits based on a percentage of payroll.
- B** Life and Health Insurance increased Town-wide as a result of premium increases.
- C** The decrease in Other Contractual Services results primarily from decreased planned sidewalk repairs (using gas taxes) of \$25,000, offset by increases for holiday lighting (\$7,500) and increased maintenance related to Caribbean Blvd (approximate \$7,000 increase).
- D** Capital Outlay decreased as a result of no message boards being budgeted in the new year.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

POLICE

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Salaries	28,213	29,206	17,110	-		-	(29,206) A	-
Payroll Taxes	2,155	2,234	1,299	-		-	(2,234) A	-
Retirement Contributions	2,070	2,921	1,287	-		-	(2,921) A	-
Life and Health Insurance	9,948	10,200	6,116	-		-	(10,200) A	-
Professional Services	8,641,740	9,583,100	9,400,000	10,055,516		10,055,516	472,416 B	0
Communications & Freight	2,519	3,000	2,750	3,000		3,000	-	-
Rentals & Leases	2,673	3,000	3,000	3,000		3,000	-	-
Repairs & Maintenance	5,291	9,500	8,750	9,500		9,500	-	-
Printing & Binding	4,602	5,000	4,800	5,000		5,000	-	-
Other Current Charges	204,702	1,000	1,200	1,000		1,000	-	-
Office Supplies	9,449	12,000	10,000	12,000		12,000	-	-
Operating Supplies	15,576	15,000	15,000	15,000		15,000	-	-
Capital Outlay	6,190	10,000	1,500	10,000		10,000	-	-
Capital Outlay - Vehicles	52,174	-	-	-		-	-	-
	<u>8,987,302</u>	<u>9,686,161</u>	<u>9,472,812</u>	<u>10,114,016</u>	<u>-</u>	<u>10,114,016</u>	<u>427,855</u>	<u>0</u>

Significant Changes from FY 2016-17 Adopted Budget

- A** Salaries and benefits decreased as a result of elimination of a Town staff position based in the Police department.
- B** Professional Services increased as a result of increased union negotiated costs for MDPD that are passed through to the Town for the appropriate police employees. Additionally, the budget reflects a Police Station Specialist position that will replace the Town staff position eliminated as noted in #1 above.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

PARKS & RECREATION

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop	
Salaries	743,107	926,956	717,304	797,940		797,940	(3,851)	(125,165)	1
Payroll Taxes	55,982	70,912	54,544	61,042		61,042	(294)	(9,576)	1
Retirement Contributions	60,722	98,690	57,013	86,407		86,407	233	(12,516)	1
Life and Health Insurance	73,607	74,150	81,916	89,767		89,767	15,025	592	1
Professional Fees	-	-	-	-		-	-	-	
Other Contractual Services	587,417	588,420	588,000	664,772		664,772	76,352	-	
Travel & Per Diem	4,960.00	3,000	3,000	3,000		3,000	-	-	
Communications & Freight	74	1,600	1,500	2,600		2,600	1,000	-	
Utilities	175,413	183,330	195,000	193,100		193,100	9,770	-	
Rentals & Leases	6,262	11,800	11,000	9,800		9,800	(2,000)	-	
Repairs & Maintenance	52,010	48,500	45,000	54,300		54,300	5,800	-	
Other Current Charges	1,856	2,000	1,000	2,000		2,000	-	-	
Office Supplies	5,118	3,000	4,000	3,000		3,000	-	-	
Operating Supplies	87,163	65,850	65,000	77,000		77,000	11,150	-	
Dues, Subscriptions, Memberships	9,326	9,550	9,000	11,450		11,450	1,900	-	
Capital Outlay	109,191	136,500	42,000	109,000		109,000	(27,500)	-	
	<u>1,972,208</u>	<u>2,224,258</u>	<u>1,875,277</u>	<u>2,165,178</u>	<u>-</u>	<u>2,165,178</u>	<u>87,585</u>	<u>(146,665)</u>	

Significant Changes from FY 2016-17 Adopted Budget

- A** Life and Health Insurance increased Town-wide as a result of premium increases.
- B** Other Contractual Services increased primarily as a result of increased costs associated with contracted staff for LBTB Park (approximately \$66,000), infield refurbishment at LBTB Park (approximately \$27,000), Summer Camp activities (\$13,000 increase), adult/senior programming (\$5,000 increase), Town sponsored events (\$5,000 increase), and in landscaping services (\$5,000 increase), offset by decrease in costs related to the Town Plaza and Aquatics Center designs (\$45,000 decrease).
- C** Utilities increased reflecting the increased costs being associated with operating the Town parks.
- D** Operating supplies increased reflecting the costs associated for new/replacement staff uniforms and increased costs for pool and park supplies.
- E** Capital Outlay decreased primarily as a result of decrease costs budgeted for foul ball netting at LBTB Park (\$34,000 decrease) and a decrease in IT related infrastructure (\$6,500 decrease), offset by increases related to security cameras (\$5,000 increase) and a monument sign at Blue Heron Park (\$8,000).

Significant Changes from July 10, 2017 Second Budget Workshop

- 1** Changes to salaries and benefits based on analysis of part-time and grant staff requirements.

STORMWATER UTILITY

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Salaries	162,076	183,668	178,934	194,772		194,772	11,104 A	(0)
Payroll Taxes	12,251	14,051	13,518	14,900		14,900	849 A	0
Retirement Contributions	16,445	23,553	18,206	24,965		24,965	1,412 A	(0)
Life and Health Insurance	29,991	32,640	35,909	39,360		39,360	6,720 B	-
Professional Services	12,000	142,000	125,000	117,000		117,000	(25,000) C	-
Other Contractual Services	570,428	783,000	750,000	735,000		735,000	(48,000) D	-
Contractual Services-Point Royal	-	-	-	254,300		254,300	254,300 E	-
Contractual Services-Saga Bay	-	-	-	167,700		167,700	167,700 E	-
Travel & Per Diem	1,837	5,300	3,500	5,300		5,300	-	-
Communications & Freight	488	550	500	550		550	-	-
Rentals & Leases	14,031	14,238	14,000	14,239		14,239	1	(0)
Repairs & Maintenance	1,809	2,500	2,000	3,250		3,250	750	-
Printing & Binding	4,260	15,000	12,000	20,000		20,000	5,000	-
Office Supplies	449	2,000	500	2,000		2,000	-	-
Operating Supplies	597	4,000	1,000	4,000		4,000	-	-
Operating Supplies - Fuel	637	1,500	1,200	1,500		1,500	-	-
Dues, Subscriptions, Memberships	5,971	6,500	6,000	6,500		6,500	-	-
Depreciation	181,282	200,000	195,000	200,000		200,000	-	-
Capital Outlay	-	4,500	-	-		-	(4,500)	-
Other Debt Service	72,139	66,000	66,000	62,000		62,000	(4,000)	-
	<u>1,086,691</u>	<u>1,501,000</u>	<u>1,423,267</u>	<u>1,867,336</u>	<u>-</u>	<u>1,867,336</u>	<u>366,336</u>	<u>0</u>

Significant Changes from FY 2016-17 Adopted Budget

- A** Salaries and benefits increased primarily as a result of COLA and merit pay increases, and the associated benefits based on a percentage of payroll.
- B** Life and Health Insurance increased Town-wide as a result of premium increases.
- C** Professional Services decreased reflecting the completion of the Whispering Pines swale design.
- D** Other Contractual Services decreased primarily as a result of a planned reduction in right-of-way tree planting.
- E** The budget reflects provision for Contractual Services related to two new drainage projects, SW 100 Ave (also known as "Point Royal") and Saga Bay 1.2 Sub-Basin. The Point Royal project is being funded with an FDEP grant supplemented with Town PTP funds, and the Saga Bay 1.2 Sub-Basin project is being funded with a State Appropriation (via FDEP) and supplemented with Town PTP funds.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes

CUTLER BAY TOWN CENTER

Category	Actual FY 15/16	Adopted FY 16/17	FY 16/17 Actual PROJECTION	Preliminary FY 17/18	Council Changes	Preliminary FY 17/18	Net Change 7/10 Workshop vs Adopted FY 16/17	Net Change 7/26 Workshop vs 7/10 Workshop
Salaries	32,399	30,594	31,949	32,371		32,371	1,777	0
Payroll Taxes	2,476	2,340	2,438	2,476		2,476	136	0
Retirement Contributions	2,375	3,059	2,401	3,237		3,237	178	0
Life and Health Insurance	10,799	10,200	10,993	12,300		12,300	2,100	-
Professional Services	102,618	114,000	80,000	114,000		114,000	-	-
Other Contractual Services	179,677	175,870	170,000	172,504		172,504	(3,366)	-
Travel & Per Diem	-	-	-	-		-	-	-
Communications & Freight	1,746	2,000	2,000	2,000		2,000	-	-
Utilities	122,050	125,000	130,000	121,500		121,500	(3,500)	-
Rentals & Leases	4,144	2,500	8,000	2,500		2,500	-	-
Insurance	37,334	45,000	37,500	45,000		45,000	-	-
Repairs & Maintenance	83,241	90,000	90,000	90,000		90,000	-	-
Printing & Binding	1,222	6,000	4,500	6,000		6,000	-	-
Promotion	2,313	9,650	3,500	9,650		9,650	-	-
Other Current Charges	115,477	145,000	125,000	145,000		145,000	-	-
Office Supplies	-	-	-	-		-	-	-
Operating Supplies	10,638	9,200	18,000	9,200		9,200	-	-
Operating Supplies - Fuel	864	7,000	3,500	7,000		7,000	-	-
Dues, Subscriptions, Memberships	60	500	250	500		500	-	-
Capital Outlay	75,954	790,000	200,000	1,065,000		1,065,000	275,000 A	-
Capital Outlay - Office Buildout	-	50,000	-	50,000		50,000	-	-
Debt Service - Principal	598,509	615,446	615,446	632,900		632,900	17,454	-
Debt Service - Interest	159,810	142,874	142,874	125,500		125,500	(17,374)	-
	<u>1,543,706</u>	<u>2,376,233</u>	<u>1,678,351</u>	<u>2,648,638</u>	<u>-</u>	<u>2,648,638</u>	<u>272,405</u>	<u>(0)</u>

Significant Changes from FY 2016-17 Adopted Budget

- A** Capital Outlay increased reflecting planned projects/upgrades to the CBTC, including completion of the HVAC project, window hardening, lobby improvements, reconfigure the 5th floor to "flex" office space, restroom upgrades, and installation of security cameras.

Significant Changes from July 10, 2017 Second Budget Workshop

No Changes