



Attachment "B"

Executive Summary

Proposed Fiscal Year 2017-18
Significant Budget Expenditure

***Changes From
July 26, 2017 Third Budget Workshop***



“EXECUTIVE SUMMARY”

Proposed
Fiscal Year 2017-18
Significant Budget Expenditure
Changes From
July 26, 2017 Third Budget Workshop

GENERAL FUND:

- Increased Ad Valorem revenues (approximate \$291,000 increase) to reflect the “ceiling” millage rate.
- Reduced Communications Services Tax (approximate \$19,000 decrease) based on Department of Revenues estimates.
- Reduced FPL Franchise Fees (\$100,000 decrease) based on actual collections for 2017.
- Increased grant revenue (\$15,000) to reflect an AARP grant award.

SPECIAL REVENUE FUND:

- No significant changes

SPECIAL REVENUE – DJJ FUND:

- No significant changes

SPECIAL REVENUE – CITT FUND:

- Decreased expenditures, and related transfer in from the CITT Fund, by approximately \$28,000 as a result of a more precise engineering estimate obtained for the project.



CAPITAL PROJECTS (PARKS) FUND:

- No significant changes

MAYOR & COUNCIL (Page 6):

- No significant changes.

TOWN CLERK (Page 7):

- Decreased Other Contractual Services (\$45,000 decrease) by eliminating a Records Retention Consultant.

GENERAL GOVERNMENT (Page 8):

- Decreased departmental expenditures by approximately \$225,000, primarily by reducing Other Contractual Services by \$148,100 (eliminated the PIO Consultant and reduced amounts budgeted for property appraisals and IT related projects).
- Other significant reductions were achieved in several other budget line items as a result of working with the Town's new IT vendor to streamline projects in the upcoming year.

FINANCE (Page 9):

- Deferred various software implementations and eliminated \$15,000 from the budget.

TOWN ATTORNEY (Page 10):

- No significant changes.

COMMUNITY DEVELOPMENT (Page 11):

- Decreased departmental expenditures by approximately \$58,000, primarily by decreasing budgeted amounts for Professional Services by \$32,000 (eliminated Economic Development & Marketing study and further reduced budget for Green Master plan), decreasing Other Contractual Services by \$10,000 (eliminated GIS consulting services and reduced document scanning services), and decreasing Capital Outlay by \$16,000 (eliminated computer upgrades and reduced software enhancement projects).



PUBLIC WORKS (Page 13):

- Decreased departmental expenditures by approximately \$29,000, primarily by reducing Professional Services (eliminated neighborhood traffic studies and reduced right of way permitting services) and Other Contractual Services (eliminated holiday lighting and reduced amounts budgeted for landscape replacement).
- Also reduced amounts for operating supplies and median beautification projects and tool/equipment replacement.

POLICE SERVICES (Page 13):

- Reduced departmental expenditures by approximately \$144,000 reflecting deferral of the Police Station Specialist position and reduction of amounts budgeted for School Crossing Guards.

PARKS & RECREATION (Page 15):

- The primary change in this department was a \$5,000 decrease in Capital Outlay resulting from moving a budgeted project forward to FY 2016-17 (\$20,000 decrease), offset by adding a new project funded with an AARP grant (\$15,000 increase).

STORMWATER UTILITY (Page 16)

- No significant changes.

CUTLER BAY TOWN CENTER (Page 17):

- Reduced departmental expenditures by \$260,000, primarily as a result of reducing Capital Outlay by \$257,000 as certain projects were re-evaluated and reduced in scope for FY 2017-18.



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Presented at the July 26, 2017
Third Budget Workshop

Proposed Fiscal Year 2017-18
Significant Budget Expenditure

Changes From
July 10, 2017 Second Budget Workshop



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GENERAL FUND:

- 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.



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

SPECIAL REVENUE – DJJ FUND:

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

SPECIAL REVENUE – 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 (PARKS) FUND:

- 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.

MAYOR & COUNCIL (Page 6):

No significant changes.

TOWN CLERK (Page 7):

No significant changes.

GENERAL GOVERNMENT (Page 8):

No significant changes.



FINANCE (Page 9):

No significant changes.

TOWN ATTORNEY (Page 10):

No significant changes.

COMMUNITY DEVELOPMENT (Page 11):

No significant changes.

PUBLIC WORKS (Page 13):

No significant changes.

POLICE SERVICES (Page 13):

No significant changes.

PARKS & RECREATION (Page 15):

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

STORMWATER UTILITY (Page 16)

No significant changes.

CUTLER BAY TOWN CENTER (Page 17):

No significant changes.



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Proposed Fiscal Year 2017-18 Significant Budget Expenditure Changes per Department

MAYOR & COUNCIL (Page 6):

The Mayor & Council Life and Health Insurance **increased** Town-wide as a result of premium increases.

TOWN CLERK (Page 7):

- 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.
- Life and Health Insurance **increased** Town-wide as a result of premium increases.
- 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)
- 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.
- Capital Outlay **decreased** as a result of no budget for the Laserfiche web portal in the current year.

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GENERAL GOVERNMENT (Page 8):

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases, and the associated benefits based on a percentage of payroll.
- Life and Health Insurance **increased** Town-wide as a result of premium increases.
- Professional Services **decreased** as a result of elimination of certain consulting services.
- 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).
- Capital Outlay **increased** primarily as a result of budgeting for a Human Resources software solution and other Town-wide technology upgrades.

FINANCE (Page 9):

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

TOWN ATTORNEY (Page 10):

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



COMMUNITY DEVELOPMENT (Page 11):

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

PUBLIC WORKS (Page 13):

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases, and the associated benefits based on a percentage of payroll.
- Life and Health Insurance **increased** Town-wide as a result of premium increases.
- 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).
- Capital Outlay **decreased** as a result of no message boards being budgeted in the new year.

POLICE SERVICES (Page 13):

- Salaries and benefits **decreased** as a result of elimination of a Town staff position based in the Police department.
- 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.



PARKS & RECREATION (Page 15):

- Life and Health Insurance **increased** Town-wide as a result of premium increases.
- 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).
- Utilities **increased** reflecting the increased costs being associated with operating the Town parks.
- Operating supplies **increased** reflecting the costs associated for new/replacement staff uniforms and increased costs for pool and park supplies.
- 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).

STORMWATER UTILITY (Page 16)

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases, and the associated benefits based on a percentage of payroll.
- Life and Health Insurance **increased** Town-wide as a result of premium increases.
- Professional Services **decreased** reflecting the completion of the Whispering Pines swale design.
- Other Contractual Services **decreased** primarily as a result of a planned reduction in right-of-way tree planting.



- 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.

CUTLER BAY TOWN CENTER (Page 17):

- 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.

TOWN COUNCIL NOTES:
