

FY 2018-19 SUMMARY

	Actual FY 16/17	ADOPTED 2.3907 mill rate FY 17/18	PROPOSED 2.4739 mill rate FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18
<u>GENERAL FUND</u>				
<u>REVENUES and INFLOWS:</u>				
General Revenues:				
Ad Valorem	5,077,377	5,385,365	5,917,135	531,770
Utility Taxes	3,137,950	3,100,000	3,300,000	200,000
Local Gov't Half-Cent Sales Tax	3,379,648	3,340,473	3,500,000	159,527
Communications Services Tax	1,120,613	1,131,324	1,150,000	18,676
Revenue Sharing	1,323,704	1,308,102	1,350,000	41,898
Electrical Franchise Fees	840,932	900,000	950,000	50,000
Solid Waste Franchise Fees	239,854	200,000	200,000	-
Licenses and Registrations	208,158	150,000	150,000	-
1st Local Option Gas Tax	566,773	540,981	560,012	19,031
Building Permits	738,620	750,000	800,000	50,000
Zoning Fees	105,354	100,000	100,000	-
Code Compliance Fines	41,752	40,000	75,000	35,000
Other Building and Zoning	64,547	35,000	30,000	(5,000)
Parks Fees	123,292	140,000	130,000	(10,000)
Judgements and Fines	169,592	150,000	150,000	-
Rentals from Town Hall Building Operations	472,087	515,000	700,000	185,000
Misc Revenues	191,188	150,000	150,000	0
Grants	129,420	15,000	-	(15,000)
Investment Income	57,990	40,000	40,000	-
Sub-total	17,988,851	17,991,245	19,252,147	1,260,902
Transfer In from Special Revenues	299,900	275,000	225,000	(50,000)
Balances brought forward	20,529,557	18,353,504	15,750,817	(2,602,687)
Proceeds from debt service	-	-	-	-
Total Revenues and Inflows	38,818,308	36,619,749	35,227,964	(1,391,785)
<u>EXPENDITURES, OUTFLOWS AND FUND BALANCES:</u>				
<u>EXPENDITURES and OUTFLOWS:</u>				
Mayor & Council	158,026	205,589	206,232	643
Town Clerk	354,348	512,145	541,835	29,690
General Government	2,782,754	3,131,083	2,764,806	(366,277)
Finance	432,428	486,343	505,243	18,900
Town Attorney	323,855	475,000	500,000	25,000
Community Development	1,343,494	1,416,581	1,487,210	70,629
Public Works	1,146,547	1,031,637	984,564	(47,073)
Law Enforcement	9,783,304	9,969,617	9,989,987	20,370
Parks	1,942,322	2,161,193	2,045,348	(115,845)
Cutler Bay Town Center	1,630,228	2,388,638	1,873,223	(515,415)
Transfer Out to Capital Projects	131,131	900,000	1,393,200	493,200
Transfer Out to Special Revenue	39,054	-	-	-
Transfer Out to Stormwater	-	-	-	-
Total Expenditures and Outflows	20,067,491	22,677,826	22,291,648	(386,178)
<u>FUND BALANCES:</u>				
Fund Balance - Nonspendable	426,781	400,000	400,000	-
Fund Balance - Restricted				
Public safety	63,190	60,000	70,000	10,000
Fund Balance - Assigned:				
Building: capital reserve	1,000,000	500,000	500,000	-
Building: operating reserve	1,000,000	500,000	500,000	-
Fund Balance - Unassigned:				
Contingencies and Emergencies	14,260,846	10,481,923	9,466,316	(1,015,607)
Grant Match Reserves	500,000	500,000	500,000	-
Insurance contingencies	1,500,000	1,500,000	1,500,000	-
Other reserves	-	-	-	-
Total Fund Balances	18,750,817	13,941,923	12,936,316	(1,005,607)
Total Expenditures, Outflows and Fund Balances	38,818,308	36,619,749	35,227,964	(1,391,785)

Budgeted "dip" for the Proposed FY 18/19 budget is approximately \$2.8 million

MAYOR & COUNCIL

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	
Executive Salaries	45,938	46,950	48,246	1,296	A
Payroll Taxes	4,512	4,684	4,783	99	A
Retirement Contributions	17,134	23,475	24,123	648	A
Life and Health Insurance	40,741	61,500	61,500	-	
Professional Services	-	-	-	-	
Other Contractual Services	-	-	-	-	
Travel & Per Diem	25,602	30,700	30,700	-	
Communications & Freight	8,033	11,280	10,580	(700)	
Other Current Charges	100	5,000	5,000	-	
Operating Supplies	3,453	5,000	5,000	-	
Dues, Subscriptions, Memberships	12,513	17,000	16,300	(700)	
Capital Outlay	-	-	-	-	
	<u>158,026</u>	<u>205,589</u>	<u>206,232</u>	<u>643</u>	

Significant Changes from the FY 17/18 Adopted Budget:

- A** The Mayor & Council Salaries and Benefits **increased** as a result of cost of living adjustments (COLA)

TOWN CLERK

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18
Salaries	186,699	204,949	216,824	11,875 A
Payroll Taxes	14,711	16,156	17,064	908 A
Retirement Contributions	26,437	37,950	40,157	2,207 A
Life and Health Insurance	24,081	36,900	36,900	-
Other Contractual Services	17,651	65,000	65,000	-
Travel & Per Diem	6,407	10,100	10,100	-
Communications & Freight	1,873	4,240	3,440	(800)
Rentals & Leases	4,039	4,700	4,700	-
Repairs & Maintenance	34,247	46,850	66,850	20,000 B
Printing & Binding	625	2,000	1,000	(1,000)
Other Current Charges	31,838	73,000	73,000	-
Operating Supplies	2,705	4,000	4,000	-
Dues, Subscriptions, Memberships	3,035	2,800	2,800	-
Capital Outlay	-	3,500	-	(3,500) C
	<u>354,348</u>	<u>512,145</u>	<u>541,835</u>	<u>29,690</u>

Significant Changes from the FY 17/18 Adopted Budget:

- A** Salaries and Benefits **increased** as a result of projected COLA and merit pay increases
- B** Repairs and Maintenance **increased** (\$20,000) as a result of budgeting for a closed captioning service (note - this is pending a vendor quote and it may change in next budget draft)
- C** Capital Outlay **decreased** (\$3,500) as a result of no budget for computer or equipment upgrades

GENERAL GOVERNMENT

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	
Salaries	465,667	511,783	560,714	48,931	A
Payroll Taxes	30,824	39,886	43,629	3,743	A
Retirement Contributions	77,524	95,890	103,395	7,505	A
Life and Health Insurance	54,808	61,500	73,800	12,300	A
Professional Services	63,000	70,000	65,000	(5,000)	B
Other Contractual Services	178,780	229,000	190,400	(38,600)	C
Travel & Per Diem	24,805	27,700	24,700	(3,000)	
Communications & Freight	72,254	93,337	79,634	(13,703)	D
Utilities	3,570	7,500	5,000	(2,500)	
Rentals & Leases	9,267	12,526	11,526	(1,000)	
Insurance	188,963	216,000	236,000	20,000	
Repairs & Maintenance	27,995	58,693	64,369	5,676	
Printing & Binding	2,721	5,000	5,000	-	
Promotional	4,939	4,000	4,000	-	
Other Current Charges	26,643	56,000	43,000	(13,000)	E
Office Supplies	9,946	10,000	10,000	-	
Operating Supplies	20,482	19,100	8,125	(10,975)	F
Dues, Subscriptions, Memberships	24,072	40,227	42,514	2,287	
Capital Outlay	4,788	75,941	-	(75,941)	G
Debt Service - Principal	672,448	688,500	704,900	16,400	
Debt Service - Interest	174,313	158,500	142,100	(16,400)	
Contributions and Aid to Governmental En	297,429	300,000	0	(300,000)	H
	<u>2,435,238</u>	<u>2,781,083</u>	<u>2,417,806</u>	<u>(363,277)</u>	

Significant Changes from the FY 17/18 Adopted Budget:

- A** Salaries and benefits **increased** primarily as a result of COLA and merit pay increases, and the impact of having a full-time PIO for an entire year
- B** Professional Services **decreased** (\$5,000) as a result of reduction of financial advisory services
- C** Other Contractual Services **decreased** (\$38,600) primarily as a result of decreased budgets for IT services (\$26,000) and for property appraisals (\$10,000)
- D** Communications and Freight **decreased** (approximately \$13,700) as a result of decreased amounts budgeted for cell phones and aircard services
- E** Other Current Charges **decreased** (\$13,000) as a result of decreased amounts budgeted for bank merchant fees and reimbursable unemployment costs
- F** Operating Supplies **decreased** (approximately \$11,000) as a result of decreased amounts budgeted for cell phones and other miscellaneous operating supplies
- G** Capital Outlay **decreased** (approximately \$76,000) primarily as a result of elimination of all capital upgrades for this department
- H** Contributions and Aid to Governmental Entities decreased (\$300,000) due to the expiration of the Interlocal Agreement between the Town and the Miami-Dade School District

QUALITY NEIGHBORHOOD IMP PROGRAM

PART OF GENERAL GOVT

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18
QNIP Debt Service	<u>347,516</u>	<u>350,000</u>	<u>347,000</u>	<u>(3,000.00)</u>

FINANCE

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	
Salaries	243,903	257,864	272,931	15,067	A
Payroll Taxes	17,392	19,727	20,879	1,152	A
Retirement Contributions	39,083	48,282	51,103	2,821	A
Life and Health Insurance	34,428	36,900	36,900	-	
Accounting and Auditing	27,265	36,500	36,000	(500)	
Other Contractual Services	7,525	8,520	8,520	-	
Travel & Per Diem	25	1,200	1,200	-	
Repairs & Maintenance	59,622	73,850	61,150	(12,700)	B
Other Current Charges	-	600	600	-	
Operating Supplies	-	-	-	-	
Dues, Subscriptions, Memberships	3,185	2,900	2,900	-	
Capital Outlay	-	-	-	-	
Accounting Software	-	-	13,060	13,060	C
	<u>432,428</u>	<u>486,343</u>	<u>505,243</u>	<u>18,900</u>	

Significant Changes from the FY 17/18 Adopted Budget:

- A** Salaries and benefits **increased** primarily as a result of COLA and merit pay increases
- B** Repairs and maintenance **decreased** (\$12,700) primarily as a result of elimination of maintenance related to the Town's Lucy software system, offset by increased maintenance costs related to implementation of online payments
- C** Accounting Software **increased** (approximately \$13,000) as a result of planned implementation of online payments for business licenses and burglar alarms

TOWN ATTORNEY

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18
Professional Services	323,855	425,000	450,000	25,000
Litigation Services	-	50,000	50,000	-
	<u>323,855</u>	<u>475,000</u>	<u>500,000</u>	<u>25,000</u>

Significant Changes from the FY 17/18 Adopted Budget:

A The **increase** (\$25,000) in attorney costs relates primarily to election related matters

COMMUNITY DEVELOPMENT

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18
Salaries	467,833	518,205	543,626	25,421 A
Payroll Taxes	35,023	39,643	41,587	1,944 A
Retirement Contributions	61,036	81,283	85,547	4,264 A
Life and Health Insurance	77,999	86,100	86,100	-
Professional Services	90,765	82,000	80,000	(2,000)
Court Reporter Service	-	800	800	-
Other Contractual Services	581,430	561,700	607,700	46,000 B
Travel & Per Diem	3,999	5,000	5,000	-
Communications & Freight	1,314	3,150	3,150	-
Rentals & Leases	1,088	1,500	1,500	-
Repairs & Maintenance	4,341	5,700	5,700	-
Printing & Binding	4,393	2,500	2,500	-
Other Current Charges	-	1,000	1,000	-
Office Supplies	4,988	5,000	5,000	-
Operating Supplies	3,447	3,500	3,500	-
Dues, Subscriptions, Memberships	5,838	14,500	14,500	-
Capital Outlay	-	5,000	-	(5,000) C
	<u>1,343,494</u>	<u>1,416,581</u>	<u>1,487,210</u>	<u>70,629</u>

Significant Changes from the FY 17/18 Adopted Budget:

- A** Salaries and benefits **increased** primarily as a result of COLA and merit pay increases
- B** The **increase** in Other Contractual Services (\$46,000) relates primarily to increased budgeted costs for building permit processing (\$36,000) and for GIS services (\$10,000)
- C** The **decrease** in Capital Outlay (\$5,000) relates to elimination of capital purchases for this department

PUBLIC WORKS

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	
Salaries	173,688	178,557	188,989	10,432	A
Payroll Taxes	13,141	13,660	14,458	798	A
Retirement Contributions	23,927	29,746	31,484	1,738	A
Life and Health Insurance	28,384	31,980	31,980	-	
Professional Services	13,204	30,000	20,000	(10,000)	B
Other Contractual Services	801,775	633,500	581,000	(52,500)	C
Travel & Per Diem	2,407	2,100	2,100	-	
Communications & Freight	2,391	2,900	2,900	-	
Rentals & Leases	55,366	54,644	60,903	6,259	D
Repairs & Maintenance	2,944	7,800	4,000	(3,800)	E
Printing & Binding	2,031	1,500	1,500	-	
Other Current Charges	47	500	500	-	
Office Supplies	1,233	2,750	2,750	-	
Operating Supplies	8,363	15,000	15,000	-	
Operating Supplies - Fuel	15,263	17,000	17,000	-	
Dues, Subscriptions, Memberships	2,383	1,500	1,500	-	
Capital Outlay	-	8,500	8,500	-	
	<u>1,146,547</u>	<u>1,031,637</u>	<u>984,564</u>	<u>(47,073)</u>	

Significant Changes from the FY 17/18 Adopted Budget:

- A** Salaries and benefits **increased** primarily as a result of COLA and merit pay increases.
- B** Professional Services **decreased** (\$10,000) primarily to less budgeted cost for engineering services.
- C** The **decrease** in Other Contractual Services (\$52,500) results primarily from decreased sidewalk repairs (using gas taxes) of \$50,000 and elimination of holiday lighting (\$7,500), offset by increased budget for right-of-way maintenance (approximately \$5,000 increase)
- D** Rentals and Leases **increased** (approximately \$6,000) as a result of leasing new vehicles after expiration of the prior lease
- E** Repairs and Maintenance decreased (\$3,800) as a result of less anticipated maintenance for the new fleet

POLICE

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18
Salaries	17,110	-	-	-
Payroll Taxes	1,300	-	-	-
Retirement Contributions	1,286	-	-	-
Life and Health Insurance	6,116	-	-	-
Professional Services	9,709,317	9,911,117	9,941,487	30,370 A
Communications & Freight	2,696	3,000	3,000	-
Rentals & Leases	2,599	3,000	3,000	-
Repairs & Maintenance	10,211	9,500	9,500	-
Printing & Binding	4,410	5,000	5,000	-
Other Current Charges	1,037	1,000	1,000	-
Office Supplies	10,170	12,000	12,000	-
Operating Supplies	16,193	15,000	15,000	-
Capital Outlay	859	10,000	-	(10,000) B
Capital Outlay - Vehicles	-	-	-	-
	<u>9,783,304</u>	<u>9,969,617</u>	<u>9,989,987</u>	<u>20,370</u>

Significant Changes from the FY 17/18 Adopted Budget:

- A** Professional Services **increased** (approximately \$30,400) as a result of increased union negotiated costs for MDPD that are passed through to the Town for the appropriate police employees
- B** Capital Outlay decreased (\$10,000) as a result of elimination of budget for capital equipment upgrades

PARKS & RECREATION

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18
Salaries	714,420	798,803	790,082	(8,721) A
Payroll Taxes	54,288	61,108	60,441	(667) A
Retirement Contributions	61,845	86,493	86,340	(153) A
Life and Health Insurance	77,139	89,767	89,175	(592) A
Professional Fees	-	-	-	-
Other Contractual Services	638,643	664,772	637,420	(27,352) B
Travel & Per Diem	4,763	3,000	2,000	(1,000)
Communications & Freight	1,220	2,600	2,600	-
Utilities	186,484	193,100	202,740	9,640 C
Rentals & Leases	5,577	9,800	10,800	1,000
Repairs & Maintenance	66,788	54,300	49,800	(4,500) D
Other Current Charges	636	2,000	500	(1,500)
Office Supplies	5,256	3,000	3,500	500
Operating Supplies	67,547	77,000	62,000	(15,000) E
Dues, Subscriptions, Memberships	7,815	11,450	6,950	(4,500) F
Capital Outlay	49,901	104,000	41,000	(63,000) G
	<u>1,942,322</u>	<u>2,161,193</u>	<u>2,045,348</u>	<u>(115,845)</u>

Significant Changes from the FY 17/18 Adopted Budget:

- A** Salaries and Benefits **decreased** primarily as a result of the staffing mix anticipated for the upcoming year. This department does reflect the COLA and merit pay increases reflected in other departments
- B** Other Contractual Services **decreased** (approximately \$27,350) primarily as a result of decreased amounts budgeted for Town events (\$6,000), senior programs (\$5,000), summer camp programs (\$3,000) and Lakes by the Bay park ballfield refurbishing (\$27,000), offset by increased costs associated Saga Bay park land debris clearing (\$15,000).
- C** Utilities **increased** (approximately \$9,600) reflecting the increased costs being associated with operating the Town parks.
- D** Repairs and Maintenance **decreased** (\$4,500) reflecting deferring certain non-emergency repair and maintenance projects.
- E** Operating supplies **decreased** (\$15,000) reflecting the decreased planned purchases for new/replacement staff uniforms and cleaning supplies
- F** Dues, Subscriptions and Memberships **decreased** (\$4,500) primarily from reduced staff training and conferences
- G** Capital Outlay **decreased** (\$63,000) primarily as a result of elimination of all park capital projects except for installing security cameras at Cutler Ridge Park and installing foul ball fencing on all baseball fields at Lakes by the Bay Park (the Franjo Park restoration work will be accounted for in the Capital Projects (Parks) Fund)

CUTLER BAY TOWN CENTER

Category	Actual FY 16/17	Adopted FY 17/18	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18
Salaries	32,576	32,371	34,262	1,891
Payroll Taxes	2,491	2,476	2,621	145
Retirement Contributions	2,488	3,237	3,426	189
Life and Health Insurance	10,772	12,300	12,300	-
Professional Services	61,376	114,000	124,400	10,400 A
Other Contractual Services	236,892	172,504	155,204	(17,300) B
Travel & Per Diem	-	-	-	-
Communications & Freight	1,584	2,000	2,000	-
Utilities	143,093	121,500	141,760	20,260 C
Rentals & Leases	7,408	2,500	2,500	-
Insurance	37,334	42,000	42,000	-
Repairs & Maintenance	67,187	90,000	90,000	-
Printing & Binding	5,329	6,000	6,000	-
Promotion	1,271	9,650	3,150	(6,500) D
Other Current Charges	113,501	145,000	145,000	-
Office Supplies	-	-	-	-
Operating Supplies	16,825	9,200	16,700	7,500 E
Operating Supplies - Fuel	-	7,000	7,000	-
Dues, Subscriptions, Memberships	60	500	500	-
Capital Outlay	131,722	808,000	276,000	(532,000) F
Capital Outlay - Office Buildout	-	50,000	50,000	-
Debt Service - Principal	615,445	632,900	650,800	17,900
Debt Service - Interest	142,874	125,500	107,600	(17,900)
	<u>1,630,228</u>	<u>2,388,638</u>	<u>1,873,223</u>	<u>(515,415)</u>

Significant Changes from the FY 17/18 Adopted Budget:

- A** Professional Services **increased** (\$10,400) reflecting increased property management services offset by decreased architectural services
- B** Other Contractual Services **decreased** (\$17,300) as a result of decreased budgeted costs for landscaping and janitorial services
- C** Utilities **increased** (approximately \$20,300) reflecting the increased costs being associated with operating the CBTC facility
- D** Promotions **decreased** (\$6,500) resulting from decreased planned promotion of the CBTC facility
- E** Operating Supplies **increased** (\$7,500) reflecting the increased costs being associated with operating the CBTC facility
- F** Capital Outlay **decreased** (\$532,000) reflecting change in plan from replacing the entire HVAC system to providing for component upgrades as needed (a \$500,000 decrease in budget) as well as a decrease related to the "flex" office space reconfiguration (a \$50,000 decrease), offset by provision for parking lot lighting upgrades (an \$18,000 increase)