

## FY 2018-19 SUMMARY

	Actual FY 16/17	ADOPTED 2.3907 mill rate FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED 2.4739 mill rate FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
<b>GENERAL FUND</b>						
<b>REVENUES and INFLOWS:</b>						
General Revenues:						
Ad Valorem	5,077,377	5,385,365	5,400,000	5,917,135	531,770	-
Utility Taxes	3,137,950	3,100,000	3,200,000	3,250,000	200,000	(50,000) 3
Local Gov't Half-Cent Sales Tax	3,379,648	3,340,473	3,400,000	3,400,844	159,527	(99,156) 1
Communications Services Tax	1,120,613	1,131,324	1,075,000	1,033,982	18,676	(116,018) 2
Revenue Sharing	1,323,704	1,308,102	1,295,000	1,300,000	41,898	(50,000) 4
Electrical Franchise Fees	840,932	900,000	900,000	950,000	50,000	-
Solid Waste Franchise Fees	239,854	200,000	250,000	200,000	-	-
Licenses and Registrations	208,158	150,000	180,000	150,000	-	-
1st Local Option Gas Tax	566,773	540,981	570,000	560,012	19,031	-
Building Permits	738,620	750,000	1,050,000	800,000	50,000	-
Zoning Fees	105,354	100,000	110,000	100,000	-	-
Code Compliance Fines	41,752	40,000	55,000	75,000	35,000	-
Other Building and Zoning	64,547	35,000	40,000	30,000	(5,000)	-
Parks Fees	123,292	140,000	130,000	130,000	(10,000)	-
Judgements and Fines	169,592	150,000	130,000	150,000	-	-
Rentals from Town Hall Building Operations	472,087	515,000	550,000	700,000	185,000	-
Misc Revenues	191,188	150,000	450,000	150,000	-	-
Grants	129,420	15,000	16,500	-	(15,000)	-
Investment Income	57,990	40,000	50,000	40,000	-	-
Sub-total	17,988,851	17,991,245	18,851,500	18,936,973	1,260,902	(315,174)
Transfer In from Special Revenues	299,900	275,000	275,000	225,000	(50,000)	-
Balances brought forward	20,529,557	18,353,504	18,750,817	16,470,378	(2,602,687)	719,561
Proceeds from debt service	-	-	-	-	-	-
<b>Total Revenues and Inflows</b>	<b>38,818,308</b>	<b>36,619,749</b>	<b>37,877,317</b>	<b>35,632,351</b>	<b>(1,391,785)</b>	<b>404,387</b>
<b>EXPENDITURES, OUTFLOWS AND FUND BALANCES:</b>						
<b>EXPENDITURES and OUTFLOWS:</b>						
Mayor & Council	158,026	205,589	179,264	206,232	643	-
Town Clerk	354,348	512,145	509,103	546,315	29,690	4,480
General Government	2,782,754	3,131,083	2,818,371	2,791,838	(366,277)	27,032
Finance	432,428	486,343	470,061	488,183	18,900	(17,060)
Town Attorney	323,855	475,000	450,000	500,000	25,000	-
Community Development	1,343,494	1,416,581	1,759,815	1,438,358	70,629	(48,852)
Public Works	1,146,547	1,031,637	1,248,661	984,564	(47,073)	-
Law Enforcement	9,783,304	9,969,617	9,957,900	9,989,987	20,370	-
Parks	1,942,322	2,161,193	2,237,563	2,057,648	(115,845)	12,300
Cutler Bay Town Center	1,630,228	2,388,638	1,776,201	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	-	-	10,000	-	10,000 5
Transfer Out to Stormwater	-	-	-	-	-	-
<b>Total Expenditures and Outflows</b>	<b>20,067,491</b>	<b>22,677,826</b>	<b>21,406,939</b>	<b>22,279,549</b>	<b>(386,178)</b>	<b>(12,100)</b>
<b>FUND BALANCES:</b>						
Fund Balance - Nonspendable	426,781	400,000	400,000	400,000	-	-
Fund Balance - Restricted Public safety	63,190	60,000	60,000	70,000	10,000	-
Fund Balance - Assigned: Building: capital reserve	1,000,000	500,000	500,000	500,000	-	-
Building: operating reserve	1,000,000	500,000	500,000	500,000	-	-
Fund Balance - Unassigned: Contingencies and Emergencies	14,260,846	10,481,923	13,010,378	9,882,802	(1,015,607)	416,487
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	-	-	-	-	-	-
<b>Total Fund Balances</b>	<b>18,750,817</b>	<b>13,941,923</b>	<b>16,470,378</b>	<b>13,352,802</b>	<b>(1,005,607)</b>	<b>416,487</b>
<b>Total Expenditures, Outflows and Fund Balances</b>	<b>38,818,308</b>	<b>36,619,749</b>	<b>37,877,317</b>	<b>35,632,351</b>	<b>(1,391,785)</b>	<b>404,387</b>

Budgeted "dip" for the Proposed FY 18/19 budget is approximately \$3.1 million

**Significant Changes from the July 9, 2018 Budget Workshop:**

- 1 **Reduced** Local Government Half-Cent Sales Tax by \$99,156 to reflect Department of Revenue ("DOR") estimate budgeted at 95%
- 2 **Reduced** Communications Services Tax by \$116,018 to reflect DOR estimate budgeted at 95%
- 3 **Reduced** Utility Taxes by \$50,000 to budget more in line with current year projections
- 4 **Reduced** Municipal Revenue Sharing by \$50,000. DOR has not yet released their estimates for this category, but current projections indicate this category may come in less than anticipated
- 5 Reflect a \$10,000 **transfer out** to the Special Revenue – Lighting Fund to be used as the Town's grant match

## MAYOR & COUNCIL

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Executive Salaries	45,938	46,950	46,950	48,246	1,296 <b>A</b>	-
Payroll Taxes	4,512	4,684	4,684	4,783	99 <b>A</b>	-
Retirement Contributions	17,134	23,475	20,000	24,123	648 <b>A</b>	-
Life and Health Insurance	40,741	61,500	55,000	61,500	-	-
Professional Services	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	25,602	30,700	24,535	30,700	-	-
Communications & Freight	8,033	11,280	8,095	10,580	(700)	-
Other Current Charges	100	5,000	3,000	5,000	-	-
Operating Supplies	3,453	5,000	2,500	5,000	-	-
Dues, Subscriptions, Memberships	12,513	17,000	14,500	16,300	(700)	-
Capital Outlay	-	-	-	-	-	-
	<u>158,026</u>	<u>205,589</u>	<u>179,264</u>	<u>206,232</u>	<u>643</u>	<u>-</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)

**Significant Changes from the July 9, 2018 Budget Workshop:**

No changes

## TOWN CLERK

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Salaries	186,699	204,949	204,900	220,633	11,875 <b>A</b>	3,808 <b>1</b>
Payroll Taxes	14,711	16,156	16,153	17,356	908 <b>A</b>	291 <b>1</b>
Retirement Contributions	26,437	37,950	30,000	40,538	2,207 <b>A</b>	381 <b>1</b>
Life and Health Insurance	24,081	36,900	30,000	36,900	-	-
Other Contractual Services	17,651	65,000	85,000	65,000	-	-
Travel & Per Diem	6,407	10,100	6,500	10,100	-	-
Communications & Freight	1,873	4,240	3,000	3,440	(800)	-
Rentals & Leases	4,039	4,700	4,700	4,700	-	-
Repairs & Maintenance	34,247	46,850	46,850	66,850	20,000 <b>B</b>	-
Printing & Binding	625	2,000	1,000	1,000	(1,000)	-
Other Current Charges	31,838	73,000	73,000	73,000	-	-
Operating Supplies	2,705	4,000	4,000	4,000	-	-
Dues, Subscriptions, Memberships	3,035	2,800	2,500	2,800	-	-
Capital Outlay	-	3,500	1,500	-	(3,500) <b>C</b>	-
	<u>354,348</u>	<u>512,145</u>	<u>509,103</u>	<u>546,315</u>	<u>29,690</u>	<u>4,480</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 a or equipment upgrades

**Significant Changes from the July 9, 2018 Budget Workshop:**

- 1** To reflect anticipated salary changes before the end of fiscal year 2018

# GENERAL GOVERNMENT

Attachment "B" (page 4 of 18)

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Salaries	465,667	511,783	510,000	563,603	48,931 <b>A</b>	2,889 <b>1</b>
Payroll Taxes	30,824	39,886	39,749	43,850	3,743 <b>A</b>	221 <b>1</b>
Retirement Contributions	77,524	95,890	92,000	104,118	7,505 <b>A</b>	722 <b>1</b>
Life and Health Insurance	54,808	61,500	62,500	73,800	12,300 <b>A</b>	-
Professional Services	63,000	70,000	90,000	65,000	(5,000) <b>B</b>	-
Other Contractual Services	178,780	229,000	325,000	228,600	(38,600) <b>C</b>	38,200 <b>2</b>
Travel & Per Diem	24,805	27,700	27,500	24,700	(3,000) <b>D</b>	-
Communications & Freight	72,254	93,337	85,000	79,634	(13,703) <b>D</b>	-
Utilities	3,570	7,500	3,500	5,000	(2,500) <b>D</b>	-
Rentals & Leases	9,267	12,526	11,000	11,526	(1,000) <b>D</b>	-
Insurance	188,963	216,000	206,000	236,000	20,000 <b>D</b>	-
Repairs & Maintenance	27,995	58,693	58,000	64,369	5,676 <b>D</b>	-
Printing & Binding	2,721	5,000	9,500	5,000	- <b>D</b>	-
Promotional	4,939	4,000	-	4,000	- <b>D</b>	-
Other Current Charges	26,643	56,000	20,000	38,000	(13,000) <b>E</b>	(5,000) <b>3</b>
Office Supplies	9,946	10,000	10,000	10,000	- <b>E</b>	-
Operating Supplies	20,482	19,100	15,000	8,125	(10,975) <b>F</b>	-
Dues, Subscriptions, Memberships	24,072	40,227	35,000	32,514	2,287 <b>F</b>	(10,000) <b>4</b>
Capital Outlay	4,788	75,941	25,000	-	(75,941) <b>G</b>	-
Debt Service - Principal	672,448	688,500	688,500	704,900	16,400 <b>G</b>	-
Debt Service - Interest	174,313	158,500	158,500	142,100	(16,400) <b>H</b>	-
Contributions and Aid to Governmental Entities	297,429	300,000	-	-	(300,000) <b>H</b>	-
	<u>2,435,238</u>	<u>2,781,083</u>	<u>2,471,749</u>	<u>2,444,838</u>	<u>(363,277)</u>	<u>27,032</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

## Significant Changes from the July 9, 2018 Budget Workshop:

- 1** To reflect anticipated salary changes before the end of fiscal year 2018
- 2** Other Contractual Services **increased** reflecting the services of a process management consultant (\$50,000), offset by **decreased** IT services (\$1,800) and **decreased** videographer services (\$10,000)
- 3** Other Current Charges **decreased** \$5,000 based on updated projections
- 4** Dues, Subscriptions, Memberships **decreased** \$10,000 due to reduced staff training (will supplement training with FLC offerings)

## QUALITY NEIGHBORHOOD IMP PROGRAM

### PART OF GENERAL GOVT

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
QNIP Debt Service	347,516	350,000	346,622	347,000	(3,000.00) <sup>1</sup>	-

**Significant Changes from the FY 17/18 Adopted Budget:**

- <sup>1</sup> Change reflects amortization schedule

**Significant Changes from the July 9, 2018 Budget Workshop:**

No changes

## FINANCE

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Salaries	243,903	257,864	257,000	272,931	15,067 <b>A</b>	-
Payroll Taxes	17,392	19,727	19,661	20,879	1,152 <b>A</b>	-
Retirement Contributions	39,083	48,282	45,000	51,103	2,821 <b>A</b>	-
Life and Health Insurance	34,428	36,900	37,500	36,900	-	-
Accounting and Auditing	27,265	36,500	31,500	36,000	(500)	-
Other Contractual Services	7,525	8,520	8,500	8,520	-	-
Travel & Per Diem	25	1,200	1,000	1,200	-	-
Repairs & Maintenance	59,622	73,850	67,000	57,150	(12,700) <b>B</b>	(4,000) <b>1</b>
Other Current Charges	-	600	-	600	-	-
Operating Supplies	-	-	-	-	-	-
Dues, Subscriptions, Memberships	3,185	2,900	2,900	2,900	-	-
Capital Outlay	-	-	-	-	-	-
Accounting Software	-	-	-	0	13,060 <b>C</b>	(13,060) <b>1</b>
	<u>432,428</u>	<u>486,343</u>	<u>470,061</u>	<u>488,183</u>	<u>18,900</u>	<u>(17,060)</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

### **Significant Changes from the July 9, 2018 Budget Workshop:**

- 1** Repairs and maintenance and accounting software **decreased** as a result of postponing the implementation of the online payment system

## TOWN ATTORNEY

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Professional Services	323,855	425,000	450,000	450,000	25,000	-
Litigation Services	-	50,000	-	50,000	-	-
	<u>323,855</u>	<u>475,000</u>	<u>450,000</u>	<u>500,000</u>	<u>25,000</u>	<u>-</u>

**Significant Changes from the FY 17/18 Adopted Budget:**

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

**Significant Changes from the July 9, 2018 Budget Workshop:**

No changes

# COMMUNITY DEVELOPMENT

Attachment "B" (page 8 of 18)

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Salaries	467,833	518,205	510,000	510,603	25,421 <b>A</b>	(33,024) <b>1</b>
Payroll Taxes	35,023	39,643	39,015	39,061	1,944 <b>A</b>	(2,526) <b>1</b>
Retirement Contributions	61,036	81,283	75,000	82,245	4,264 <b>A</b>	(3,302) <b>1</b>
Life and Health Insurance	77,999	86,100	86,000	86,100	-	-
Professional Services	90,765	82,000	115,000	80,000	(2,000)	-
Court Reporter Service	-	800	-	800	-	-
Other Contractual Services	581,430	561,700	900,000	597,700	46,000 <b>B</b>	(10,000) <b>2</b>
Travel & Per Diem	3,999	5,000	3,000	5,000	-	-
Communications & Freight	1,314	3,150	3,100	3,150	-	-
Rentals & Leases	1,088	1,500	1,500	1,500	-	-
Repairs & Maintenance	4,341	5,700	5,200	5,700	-	-
Printing & Binding	4,393	2,500	3,500	2,500	-	-
Other Current Charges	-	1,000	-	1,000	-	-
Office Supplies	4,988	5,000	5,000	5,000	-	-
Operating Supplies	3,447	3,500	3,500	3,500	-	-
Dues, Subscriptions, Memberships	5,838	14,500	10,000	14,500	-	-
Capital Outlay	-	5,000	-	-	(5,000) <b>C</b>	-
	<u>1,343,494</u>	<u>1,416,581</u>	<u>1,759,815</u>	<u>1,438,358</u>	<u>70,629</u>	<u>(48,852)</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

## Significant Changes from the July 9, 2018 Budget Workshop:

- 1** Salaries and benefits **decreased** to reflect elimination of code officer weekend/after hour supplemental services. These services will now be incorporated into revised normal work schedules.
- 2** Other contractual services **decreased** \$10,000 by eliminating GIS consulting services in this department.



# PUBLIC WORKS

Attachment "B" (page 9 of 18)

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Salaries	173,688	178,557	182,500	188,989	10,432 <b>A</b>	-
Payroll Taxes	13,141	13,660	13,961	14,458	798 <b>A</b>	-
Retirement Contributions	23,927	29,746	28,000	31,484	1,738 <b>A</b>	-
Life and Health Insurance	28,384	31,980	31,900	31,980	-	-
Professional Services	13,204	30,000	15,000	20,000	(10,000) <b>B</b>	<b>1</b>
Other Contractual Services	801,775	633,500	850,000	581,000	(52,500) <b>C</b>	-
Travel & Per Diem	2,407	2,100	1,000	2,100	-	-
Communications & Freight	2,391	2,900	2,500	2,900	-	-
Rentals & Leases	55,366	54,644	70,000	60,903	6,259 <b>D</b>	-
Repairs & Maintenance	2,944	7,800	19,800	4,000	(3,800) <b>E</b>	-
Printing & Binding	2,031	1,500	1,000	1,500	-	-
Other Current Charges	47	500	1,500	500	-	-
Office Supplies	1,233	2,750	2,500	2,750	-	-
Operating Supplies	8,363	15,000	12,000	15,000	-	-
Operating Supplies - Fuel	15,263	17,000	15,000	17,000	-	-
Dues, Subscriptions, Memberships	2,383	1,500	2,000	1,500	-	-
Capital Outlay	-	8,500	-	8,500	-	-
	<u>1,146,547</u>	<u>1,031,637</u>	<u>1,248,661</u>	<u>984,564</u>	<u>(47,073)</u>	<u>-</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

## Significant Changes from the July 9, 2018 Budget Workshop:

- 1** No net change in other contractual services. **Increased** holiday lighting by \$7,500 and offset by an equal **reduction** in Town-wide mulching projects

## POLICE

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
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	9,900,000	9,941,487	30,370 <b>A</b>	-
Communications & Freight	2,696	3,000	2,500	3,000	-	-
Rentals & Leases	2,599	3,000	3,000	3,000	-	-
Repairs & Maintenance	10,211	9,500	8,000	9,500	-	-
Printing & Binding	4,410	5,000	6,000	5,000	-	-
Other Current Charges	1,037	1,000	100	1,000	-	-
Office Supplies	10,170	12,000	12,000	12,000	-	-
Operating Supplies	16,193	15,000	14,000	15,000	-	-
Capital Outlay	859	10,000	12,300	-	(10,000) <b>B</b>	-
Capital Outlay - Vehicles	-	-	-	-	-	-
	<u>9,783,304</u>	<u>9,969,617</u>	<u>9,957,900</u>	<u>9,989,987</u>	<u>20,370</u>	<u>-</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

**Significant Changes from the July 9, 2018 Budget Workshop:**

No changes

# PARKS & RECREATION

Attachment "B" (page 11 of 18)

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Salaries	714,420	798,803	725,000	790,082	(8,721) <b>A</b>	-
Payroll Taxes	54,288	61,108	55,463	60,441	(667) <b>A</b>	-
Retirement Contributions	61,845	86,493	75,000	86,340	(153) <b>A</b>	-
Life and Health Insurance	77,139	89,767	89,000	101,475	(592) <b>A</b>	12,300 <b>1</b>
Professional Fees	-	-	-	-	-	-
Other Contractual Services	638,643	664,772	725,000	637,420	(27,352) <b>B</b>	-
Travel & Per Diem	4,763	3,000	2,800	2,000	(1,000)	-
Communications & Freight	1,220	2,600	2,500	2,600	-	-
Utilities	186,484	193,100	170,000	202,740	9,640 <b>C</b>	-
Rentals & Leases	5,577	9,800	7,500	10,800	1,000	-
Repairs & Maintenance	66,788	54,300	200,300	49,800	(4,500) <b>D</b>	-
Other Current Charges	636	2,000	1,000	500	(1,500)	-
Office Supplies	5,256	3,000	3,000	3,500	500	-
Operating Supplies	67,547	77,000	75,000	62,000	(15,000) <b>E</b>	-
Dues, Subscriptions, Memberships	7,815	11,450	11,000	6,950	(4,500) <b>F</b>	-
Capital Outlay	49,901	104,000	95,000	41,000	(63,000) <b>G</b>	-
	<u>1,942,322</u>	<u>2,161,193</u>	<u>2,237,563</u>	<u>2,057,648</u>	<u>(115,845)</u>	<u>12,300</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)

## Significant Changes from the July 9, 2018 Budget Workshop:

- 1** Life and health insurance **increased** by \$12,300 to reflect coverage being offered to a part-time employee pursuant to calculations made in accordance with the Affordable Care Act

Budget Workshop #3

July 23, 2018

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# CUTLER BAY TOWN CENTER

Attachment "B" (page 12 of 18)

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop vs 7/9 Workshop
Salaries	32,576	32,371	34,000	34,262	1,891	-
Payroll Taxes	2,491	2,476	2,601	2,621	145	-
Retirement Contributions	2,488	3,237	3,000	3,426	189	-
Life and Health Insurance	10,772	12,300	12,200	12,300	-	-
Professional Services	61,376	114,000	160,000	124,400	10,400 <b>A</b>	-
Other Contractual Services	236,892	172,504	165,000	155,204	(17,300) <b>B</b>	-
Travel & Per Diem	-	-	-	-	-	-
Communications & Freight	1,584	2,000	2,000	2,000	-	-
Utilities	143,093	121,500	140,000	141,760	20,260 <b>C</b>	-
Rentals & Leases	7,408	2,500	-	2,500	-	-
Insurance	37,334	42,000	38,500	42,000	-	-
Repairs & Maintenance	67,187	90,000	97,500	90,000	-	-
Printing & Binding	5,329	6,000	3,000	6,000	-	-
Promotion	1,271	9,650	2,000	3,150	(6,500) <b>D</b>	-
Other Current Charges	113,501	145,000	115,000	145,000	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	16,825	9,200	26,000	16,700	7,500 <b>E</b>	-
Operating Supplies - Fuel	-	7,000	7,000	7,000	-	-
Dues, Subscriptions, Memberships	60	500	-	500	-	-
Capital Outlay	131,722	808,000	100,000	276,000	(532,000) <b>F</b>	-
Capital Outlay - Office Buildout	-	50,000	110,000	50,000	-	-
Debt Service - Principal	615,445	632,900	632,900	650,800	17,900	-
Debt Service - Interest	142,874	125,500	125,500	107,600	(17,900)	-
	<u>1,630,228</u>	<u>2,388,638</u>	<u>1,776,201</u>	<u>1,873,223</u>	<u>(515,415)</u>	<u>-</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)

## Significant Changes from the July 9, 2018 Budget Workshop:

No changes

<b><u>SPECIAL REVENUE FUND</u></b>	ACTUAL FY 16/17	ADOPTED FY 17/18	FY 17/18 ACTUAL PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop Adopted FY 17/18
<b>REVENUES:</b>						
2nd Local Option Gas Tax	220,285	209,295	213,000	215,151	n/a	5,856
Parks Impact Fees	52,940	60,000	12,000	60,000	n/a	-
Police Impact Fees	4,315	8,000	700	8,000	n/a	-
Road Impact Fees	12,952	32,000	1,800	30,000	n/a	(2,000)
Public Bldgs Impact Fees	8,631	16,000	1,400	16,000	n/a	-
Fire/Rescue Impact Fees	-	-	-	-	n/a	-
Forfeitures	-	-	-	-	n/a	-
Interest	5,255	3,000	4,000	3,000	n/a	-
Carryover	2,138,514	1,776,019	1,800,881	1,450,781	n/a	(325,238)
	<u>2,442,892</u>	<u>2,104,314</u>	<u>2,033,781</u>	<u>1,782,932</u>	<u>n/a</u>	<u>(321,382)</u>
<b>EXPENDITURES:</b>						
Reserves - Special Revenue Fund:						
Police	99,797	105,707	100,997	109,297	n/a	3,590
Parks	1,064,746	874,686	1,059,246	957,146	n/a	82,460
Roads	289,055	33,124	2,955	33,105	n/a	(19)
Public Works	141,230	66,994	79,330	69,631	n/a	2,637
Public Bldgs	206,053	217,803	208,253	224,753	n/a	6,950
Fire/Rescue	-	-	-	-	n/a	-
Transfer to <u>General Fund</u> :						
Public Works (local option gas taxes)	299,900	275,000	275,000	225,000	n/a	(50,000)
Police (impact fees)	-	-	-	-	n/a	-
Park (impact fees)	-	-	-	-	n/a	-
Transfer to <u>Special Revenue Projects</u> :						
Roads (impact fees)	3,293	281,000	288,000	-	n/a	(281,000)
Transfer to <u>Capital Projects</u> :						
Parks (from impact fees)	338,818	250,000	20,000	164,000	n/a	(86,000)
Public Works (from gas taxes)	-	-	-	-	n/a	-
	<u>2,442,892</u>	<u>2,104,314</u>	<u>2,033,781</u>	<u>1,782,932</u>	<u>n/a</u>	<u>(321,382)</u>

<b><u>SPECIAL REVENUE PROJECTS</u></b>	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop Adopted FY 17/18
<b><i>Children's Trust Fund - After School</i></b>					
Revenues:					
After School Program Grant	<u>143,190</u>	<u>143,190</u>	<u>185,636</u>	<u>n/a</u>	<u>42,446</u>
Expenditures:					
Children's Trust Program Costs	<u>143,190</u>	<u>143,190</u>	<u>185,636</u>	<u>n/a</u>	<u>42,446</u>
<b><i>Children's Trust Fund - STEM Camp</i></b>					
Revenues:					
STEM Camp Program Grant	<u>136,350</u>	<u>136,350</u>	<u>135,700</u>	<u>n/a</u>	<u>(650)</u>
Expenditures:					
Children's Trust Program Costs	<u>136,350</u>	<u>136,350</u>	<u>135,700</u>	<u>n/a</u>	<u>(650)</u>
<b><i>DJJ Fund</i></b>					
Revenues:					
DJJ Program Grant	<u>61,500</u>	<u>61,500</u>	<u>61,500</u>	<u>n/a</u>	<u>-</u>
Expenditures:					
DJJ Program Costs	<u>61,500</u>	<u>61,500</u>	<u>61,500</u>	<u>n/a</u>	<u>-</u>
<b><i>CITT Fund</i></b>					
Revenues:					
CITT Surtax	1,700,000	1,750,000	1,800,000	n/a	100,000
Interest	5,000	5,000	7,000	n/a	2,000
Carryover	<u>2,272,952</u>	<u>3,410,231</u>	<u>2,411,237</u>	<u>n/a</u>	<u>138,285</u>
	<u>3,977,952</u>	<u>5,165,231</u>	<u>4,218,237</u>	<u>n/a</u>	<u>240,285</u>
Expenditures:					
Salaries and benefits	19,534	19,500	20,532	n/a	998
Professional fees	25,000	86,550	49,900	n/a	24,900
Transportation:					
Resurfacing	577,233	1,758,800	774,800	n/a	197,567
Traffic Calming Study	-	11,450	0	n/a	-
Traffic Calming Projects	175,000	-	175,000	n/a	-
Eastridge Sidewalk Project	40,000	-	40,000	n/a	-
Transit:					
Circulator Bus	350,000	325,000	350,000	n/a	-
Bus Shelter Design	40,000	-	40,000	n/a	-
Bus Shelter Construction	650,000	440,000	550,000	n/a	(100,000)
MPO Transit Corridor Study	50,400	-	50,400	n/a	-
Transfer out	678,341	112,694	610,270	n/a	(68,071)
Carryover	<u>1,372,444</u>	<u>2,411,237</u>	<u>1,557,335</u>	<u>n/a</u>	<u>184,891</u>
	<u>3,977,952</u>	<u>5,165,231</u>	<u>4,218,237</u>	<u>n/a</u>	<u>240,285</u>

<b><u>SPECIAL REVENUE PROJECTS</u></b>	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop Adopted FY 17/18
<b>Transportation Fund</b>					
Revenues:					
<b>Manta Drive Roadway Improvement Project:</b>					
TAP Grant	344,259	119,000	225,260	n/a	(118,999)
Transfer (PTP funds)	116,741	30,550	73,840	n/a	(42,901)
	<u>461,000</u>	<u>149,550</u>	<u>299,100</u>	<u>n/a</u>	<u>(161,900)</u>
<b>TPO - Smart Moves:</b>					
TPO Grant	-	-	50,000	n/a	50,000
Transfer (PTP funds)	-	-	20,000	n/a	20,000
	<u>-</u>	<u>-</u>	<u>70,000</u>	<u>n/a</u>	<u>70,000</u>
<b>Total Transportation Fund Revenues</b>	<u>461,000</u>	<u>149,550</u>	<u>369,100</u>	<u>n/a</u>	<u>(91,900)</u>
Expenditures:					
<b>Manta Drive Roadway Improvement Project:</b>					
Design/Permit Phase	-	-	-	n/a	-
Construction	461,000	149,550	299,100	n/a	(161,900)
	<u>461,000</u>	<u>149,550</u>	<u>299,100</u>	<u>n/a</u>	<u>(161,900)</u>
<b>TPO - Smart Moves:</b>					
Contractual Services	-	-	70,000	n/a	70,000
<b>Total Transportation Fund Expenditures</b>	<u>461,000</u>	<u>149,550</u>	<u>369,100</u>	<u>n/a</u>	<u>(91,900)</u>
<b>Safe Routes to School (SRTS) Fund</b>					
Revenues:					
<b>Cutler Ridge Middle School:</b>					
Grant (FDOT-LAP)	-	-	-	n/a	-
Transfer (PTP funds)	-	15,474	-	n/a	-
	<u>-</u>	<u>15,474</u>	<u>-</u>	<u>n/a</u>	<u>-</u>
<b>Gulfstream Elementary:</b>					
Grant (FDOT-LAP)	-	-	337,500	n/a	337,500
Transfer (PTP funds)	-	20,500	166,500	n/a	166,500
	<u>-</u>	<u>20,500</u>	<u>504,000</u>	<u>n/a</u>	<u>504,000</u>
<b>Total SRTS Fund Revenues</b>	<u>-</u>	<u>35,974</u>	<u>504,000</u>	<u>n/a</u>	<u>504,000</u>
Expenditures:					
<b>Cutler Ridge Middle School:</b>					
Design Phase Costs	-	-	-	n/a	-
Construction	-	15,474	-	n/a	-
	<u>-</u>	<u>15,474</u>	<u>-</u>	<u>n/a</u>	<u>-</u>
<b>Gulfstream Elementary:</b>					
Design Phase Costs	-	20,500	-	n/a	-
Construction	-	-	504,000	n/a	504,000
	<u>-</u>	<u>20,500</u>	<u>504,000</u>	<u>n/a</u>	<u>504,000</u>
<b>Total SRTS Fund Expenditures</b>	<u>-</u>	<u>35,974</u>	<u>504,000</u>	<u>n/a</u>	<u>504,000</u>
<b>Lighting Fund</b>					
Revenues:					
Federal Grant	-	-	86,000	n/a	86,000
Transfer (from General Fund)	-	-	10,000	n/a	10,000
	<u>-</u>	<u>-</u>	<u>96,000</u>	<u>n/a</u>	<u>96,000</u>
Expenditures:					
Contractual Services	-	-	96,000	n/a	96,000

<b><u>CAPITAL PROJECTS FUND - PARKS</u></b>	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop Adopted FY 17/18
<b>Other Park Projects:</b>					
Revenues:					
Transfer (Park Impact Fees)	250,000	20,000	164,000	n/a	(86,000)
Transfer (General Fund)	900,000	-	1,393,200	n/a	493,200
FDEP Grant - Kayak/Canoe Launch (LBTB Park)	200,000	-	200,000	n/a	-
	<u>1,350,000</u>	<u>20,000</u>	<u>1,757,200</u>	<u>n/a</u>	<u>407,200</u>
Expenditures:					
Improvements: Town-wide Parks	-	-	-	n/a	-
Kayak/Canoe Launch (LBTB Park)	400,000	20,000	364,000	n/a	(36,000)
Saga Bay Basketball Court	50,000	-	-	n/a	(50,000)
Franjo Park Restoration	-	-	1,393,200	n/a	1,393,200
Town Plaza - Conceptual Design	900,000	-	-	n/a	(900,000)
	<u>1,350,000</u>	<u>20,000</u>	<u>1,757,200</u>	<u>n/a</u>	<u>407,200</u>



<b><u>STORMWATER UTILITY FUND</u></b>	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop Adopted FY 17/18
Net Position, Beginning	4,490,882	4,855,722	4,599,092	n/a	108,210
Revenues:					
Stormwater Billings	1,025,000	1,000,000	1,025,000	n/a	-
Grants	539,000	-	539,000	n/a	-
Contributions	-	-	-	n/a	-
Transfer in (PTP Funds)	422,000	66,670	349,930	n/a	(72,070)
Total Revenues and Transfers In	1,986,000	1,066,670	1,913,930	n/a	(72,070)
Expenses:					
Salaries and benefits	273,997	277,300	287,706	n/a	13,709
Operating expenses	1,561,339	984,000	1,132,689	n/a	(428,650)
Capital outlay	-	-	-	n/a	-
Debt service	62,000	62,000	62,000	n/a	-
Total Expenses	1,897,336	1,323,300	1,482,395	n/a	(414,941)
Net Position, Ending	4,579,546	4,599,092	5,030,627	n/a	451,081

## STORMWATER UTILITY

Category	Actual FY 16/17	Adopted FY 17/18	FY 17/18 Actual PROJECTION	PROPOSED FY 18/19	Net Change 7/9 Workshop vs Adopted FY 17/18	Net Change 7/23 Workshop Adopted FY 17/18
Salaries	179,427	194,772	200,000	206,152	n/a	11,380 <b>1</b>
Payroll Taxes	13,908	14,900	15,300	15,771	n/a	871 <b>1</b>
Retirement Contributions	18,954	24,965	23,000	26,423	n/a	1,458 <b>1</b>
Life and Health Insurance	39,266	39,360	39,000	39,360	n/a	-
Professional Services	12,000	147,000	90,000	147,000	n/a	-
Other Contractual Services	556,030	735,000	650,000	738,000	n/a	3,000
Contractual Services-Point Royal	-	254,300	-	-	n/a	(254,300) <b>2</b>
Contractual Services-Saga Bay	-	167,700	-	-	n/a	(167,700) <b>2</b>
Franjo Park Drainage	-	-	-	-	n/a	-
Travel & Per Diem	2,461	5,300	2,500	5,300	n/a	-
Communications & Freight	433	550	500	550	n/a	-
Rentals & Leases	14,099	14,239	14,000	15,589	n/a	1,350
Repairs & Maintenance	1,613	3,250	2,500	2,250	n/a	(1,000)
Printing & Binding	6,083	20,000	15,000	10,000	n/a	(10,000) <b>3</b>
Office Supplies	-	2,000	-	2,000	n/a	-
Operating Supplies	271	4,000	1,500	4,000	n/a	-
Operating Supplies - Fuel	683	1,500	1,500	1,500	n/a	-
Dues, Subscriptions, Memberships	4,277	6,500	6,500	6,500	n/a	-
Depreciation	182,044	200,000	200,000	200,000	n/a	-
Capital Outlay	-	-	-	-	n/a	-
Other Debt Service	69,923	62,000	62,000	62,000	n/a	-
	<u>1,101,472</u>	<u>1,897,336</u>	<u>1,323,300</u>	<u>1,482,395</u>	<u>n/a</u>	<u>(414,941)</u>

### **Significant Changes from the FY 17/18 Adopted Budget:**

- 1** Salaries and benefits **increased** primarily as a result of COLA and merit pay increases
- 2** Contractual services **decreased** as a result of anticipated project completion and capitalization
- 3** Printing decreased \$10,000 as a result of less anticipated outreach materials being needed in the upcoming year