



Attachment "A"

Executive Summary

Proposed Fiscal Year 2018-19
Significant Budget Expenditure

***Changes From
July 23, 2018 Third Budget Workshop***



“EXECUTIVE SUMMARY”

Proposed
Fiscal Year 2018-19
Significant Budget Expenditure
Changes From
July 23, 2018 Third Budget Workshop

GENERAL FUND

CARRYOVER (Page 1)

- Balances brought forward **increased** \$260,000 as a result of increasing the FY 2018 Projection to account for the actual Electric Franchise Fee amount received.

REVENUES (Page 1)

- **Reduced** Municipal Revenue Sharing by \$34,000 based on estimates released by the State.
- **Increased** Electric Franchise Fees by \$100,000 based on actual collections of this revenue source in August 2018.

EXPENDITURES (Page 5)

GENERAL GOVERNMENT

- **Increased** Other Contractual Services by \$3,500 to budget for text messaging archiving services.
- **Increased** Communications & Freight by \$15,000 to budget for Staff cell phone service.
- **Decreased** Insurance by \$6,500 to reflect recently obtained business insurance renewal premiums.

NOTE – there were no changes to the Special Revenue Fund, the Special Revenue project funds, the Capital Projects Fund, or the Stormwater Fund since the July 23, 2018 Workshop.

Page 1 of 1
First Budget Hearing
September 4, 2018



Attachment "A"

Executive Summary

Presented at the July 23, 2018
Third Budget Workshop

Proposed Fiscal Year 2018-19
Significant Budget Expenditure

Changes From
July 9, 2018 Second Budget Workshop



“EXECUTIVE SUMMARY”

Proposed
Fiscal Year 2018-19
Significant Budget Expenditure
Changes From
July 9, 2018 Second Budget Workshop

GENERAL FUND:

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

NOTE:

- ***The Special Revenue Fund, the Special Revenue Project Funds, the Capital Projects Fund, and the Stormwater Fund were not presented at the July 9, 2018 Workshop. As a result, there are no “changes” to report for these funds since the last Workshop.***

SPECIAL REVENUE FUND:

No significant changes



SPECIAL REVENUE – DJJ FUND:

No significant changes.

SPECIAL REVENUE – CITT FUND:

No significant changes.

CAPITAL PROJECTS (PARKS) FUND:

No significant changes.

MAYOR & COUNCIL (Page 2):

No significant changes.

TOWN CLERK (Page 3):

No significant changes.

GENERAL GOVERNMENT (Page 4):

No significant changes.

FINANCE (Page 6):

No significant changes.

TOWN ATTORNEY (Page 7):

No significant changes.

COMMUNITY DEVELOPMENT (Page 8):

No significant changes.



PUBLIC WORKS (Page 9):

No significant changes.

POLICE SERVICES (Page 10):

No significant changes.

PARKS & RECREATION (Page 11):

No significant changes.

STORMWATER UTILITY (Page 18)

No significant changes.

CUTLER BAY TOWN CENTER (Page 12):

No significant changes.



“EXECUTIVE SUMMARY”
Presented at the July 9, 2018
Second Budget Workshop

Proposed
Fiscal Year 2018-19
Significant Budget Expenditure
Changes per Department

TOWN CLERK (Page 3):

- Salaries and benefits **increased** approximately \$4,480 reflecting anticipated salary changes before the end of the fiscal year 2018.

GENERAL GOVERNMENT (Page 4):

- Salaries and benefits **increased** by approximately \$3,832 reflecting anticipated salary changes before the end of fiscal year 2018.
- Other contractual services **increased** by \$50,000 to reflect the services of a process management consultant, offset by a **decrease** of \$1,800 in Information Technology (IT) related services due to postponing implementation of an online payment system and by a **decrease** of \$10,000 in the services of a videographer for the State of the Town.
- **Decreased** staff training by \$10,000.
- Other charges **decreased** by \$5,000 based on updated projections.



FINANCE (Page 6):

- Software cost **decreased** by \$13,060 as a result of postponing the implementation of an online payment system.
- Maintenance cost **decreased** by \$4,000 related to the postponed online payment system.

COMMUNITY DEVELOPMENT (Page 8):

- Salaries and related benefits **decreased** by approximately \$38,852 to reflect the elimination of code officer weekend/after hour supplemental services (schedules of existing code officers will be changed to accommodate coverage during non-standard work hours)
- Other Contractual Services **decreased** by \$10,000 by eliminating GIS consultant services in this department.

PUBLIC WORKS (Page 9):

- Other contractual services **increased** by \$7,500 to provide for holiday lighting, offset by a \$7,500 **decrease** in Town-wide mulching projects.

PARKS & RECREATION (PAGE 11):

- Life and Health Insurance **increased** by \$12,300 to reflect coverage being offered to a part-time employee pursuant to calculations made under the Affordable Act.



Attachment "A"

Executive Summary

Presented at the July 9, 2018
Second Budget Workshop

Proposed Fiscal Year 2018-19
Significant Budget Expenditure



“EXECUTIVE SUMMARY”

Proposed Fiscal Year 2018-19 Significant Budget Expenditure Changes per Department

MAYOR & COUNCIL (Page 2):

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

TOWN CLERK (Page 3):

- Salaries and Benefits **increased** as a result of projected COLA and merit pay increases.
- 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).
- Capital Outlay **decreased** (\$3,500) as a result of no budget for computer a or equipment upgrades.

GENERAL GOVERNMENT (Page 4):

- 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.
- Professional Services **decreased** (\$5,000) as a result of reduction of financial advisory services.
- Other Contractual Services **decreased** (\$38,600) primarily as a result of decreased budgets for IT services (\$26,000) and for property appraisals (\$10,000).
- Communications and Freight **decreased** (approximately \$13,700) as a result of decreased amounts budgeted for cell phones and aircard services.



- Other Current Charges **decreased** (\$13,000) as a result of decreased amounts budgeted for bank merchant fees and reimbursable unemployment costs.
- Operating Supplies **decreased** (approximately \$11,000) as a result of decreased amounts budgeted for cell phones and other miscellaneous operating supplies.
- Capital Outlay **decreased** (approximately \$76,000) primarily as a result of elimination of all capital upgrades for this department.
- 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.

FINANCE (Page 6):

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

TOWN ATTORNEY (Page 7):

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

COMMUNITY DEVELOPMENT (Page 8):

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases.
- 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).
- The **decrease** in Capital Outlay (\$5,000) relates to elimination of capital purchases for this department.



PUBLIC WORKS (Page 9):

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases.
- Professional Services **decreased** (\$10,000) primarily to less budgeted cost for engineering services.
- 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).
- Rentals and Leases **increased** (approximately \$6,000) as a result of leasing new vehicles after expiration of the prior lease.
- Repairs and Maintenance decreased (\$3,800) as a result of less anticipated maintenance for the new fleet.

POLICE SERVICES (Page 10):

- 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.
- Capital Outlay decreased (\$10,000) as a result of elimination of budget for capital equipment upgrades.

PARKS & RECREATION (Page 11):

- 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.
- 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).
- Utilities **increased** (approximately \$9,600) reflecting the increased costs being associated with operating the Town parks.
- Repairs and Maintenance **decreased** (\$4,500) reflecting deferring certain non-emergency repair and maintenance projects.



- Operating supplies **decreased** (\$15,000) reflecting the decreased planned purchases for new/replacement staff uniforms and cleaning supplies.
- Dues, Subscriptions and Memberships **decreased** (\$4,500) primarily from reduced staff training and conferences.
- 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 (Page 12):

- Professional Services **increased** (\$10,400) reflecting increased property management services offset by decreased architectural services.
- Other Contractual Services **decreased** (\$17,300) as a result of decreased budgeted costs for landscaping and janitorial services.
- Utilities **increased** (approximately \$20,300) reflecting the increased costs being associated with operating the CBTC facility.
- Promotions **decreased** (\$6,500) resulting from decreased planned promotion of the CBTC facility.
- Operating Supplies **increased** (\$7,500) reflecting the increased costs being associated with operating the CBTC facility.
- 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).