

TOWN OF CUTLER BAY

FY 2009-2010 BUDGET WORKSHOP

AUGUST 19, 2009

TOWN OF CUTLER BAY

GENERAL FUND SUMMARY

ASSUMING ROLLBACK RATE

General Fund Summary

	Adopted FY 07/08	Adopted FY 08/09	Proposed FY 09/10		
REVENUES:					
Ad Valorem	6,528,934	6,538,046	6,501,502	Rollback rate = 3.0310	
Utility Taxes	1,670,000	1,910,000	1,875,300		
Local Gov't Half-Cent Sales Tax	2,422,873	2,264,807	1,996,003		
Communications Services Tax	1,278,427	1,538,143	971,897		
Revenue Sharing	1,020,000	1,035,905	913,691		
Franchise Fees	1,285,000	1,410,607	1,339,500		
Licenses and Registrations	100,000	105,000	200,000		
Parks Fees	171,515	178,635	148,460		
Judgements and Fines	200,000	300,000	200,000		
Miscellaneous Revenues	80,000	28,000	75,000		
Investment Income	192,000	190,000	145,000		
Sub-total	14,948,749	15,499,143	14,366,353		Operating revenues
Transfer from Special Revenues	982,987	1,110,495	1,084,458		Net change = (1,132,790) or -7%
Carryover	4,369,604	3,480,180	2,959,685		
Total	20,301,340	20,089,818	18,410,496		
EXPENDITURES:					
Mayor & Council	155,673	162,443	161,689	Department budgets Net change = (2,003,042) or -12%	
Town Clerk	232,995	231,919	206,977		
General Government	2,214,954	2,258,603	1,846,127		
Finance	0	656,202	617,709		
Town Attorney	360,000	450,000	500,000		
Community Development	1,670,128	1,671,814	1,444,015		
Public Works	1,151,145	1,432,504	1,198,017		
Law Enforcement	7,889,946	8,900,296	8,002,064		
Parks	1,371,161	1,601,462	1,385,603		
Transfer to Capital Projects (grant matches)	545,000	744,700	387,100		
Transfer to Special Revenue (grant matches)	0	376,000	0		
Reserves - Contingency reserve	1,485,338	750,000	1,000,000		
Revenue Stabilization reserve	700,000	504,680	52,295		
Grant Match Reserves	325,000	325,000	1,112,900		
Insurance contingencies	100,000	0	136,000		
Other reserves	2,100,000	24,195	360,000		
Carryover	0	0	0		
Total	20,301,340	20,089,818	18,410,496		

MAYOR & COUNCIL

<u>Category</u>	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
Executive Salaries	37,440	39,686	39,687
Payroll Taxes	2,864	3,037	3,036
Retirement Contributions	6,189	6,560	7,406
Life and Health Insurance	42,000	48,000	51,000
Professional Services	15,000	0	0
Travel & Per Diem	33,400	35,900	35,900
Communications & Freight	7,080	7,560	7,560
Other Current Charges	0	0	0
Operating Supplies	5,000	10,000	5,000
Dues, Subscriptions, Memberships	4,700	6,600	12,100
Capital Outlay	2,000	5,100	0
	<u>155,673</u>	<u>162,443</u>	<u>161,689</u>

TOWN CLERK

<u>Category</u>	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
Salaries	54,600	88,242	88,242
Payroll Taxes	4,177	6,750	6,751
Retirement Contributions	7,164	10,597	11,734
Life and Health Insurance	8,400	19,200	20,400
Other Contractual Services	40,000	15,000	5,000
Travel & Per Diem	2,000	3,500	3,500
Communications & Freight	1,740	4,560	5,720
Rentals & Leases	13,700	16,000	8,500
Repairs & Maintenance	7,920	7,400	7,660
Printing & Binding	13,200	13,500	7,500
Other Current Charges	73,600	38,600	37,000
Operating Supplies	5,500	5,000	2,000
Dues, Subscriptions, Memberships	995	1,870	1,970
Capital Outlay	0	1,700	1,000
	<u>232,995</u>	<u>231,919</u>	<u>206,977</u>

GENERAL GOVERNMENT

Category	Adopted FY 07/08	Adopted FY 08/09	Proposed FY 09/10
Town Manager Salary	157,343	159,980	159,980
Salaries	302,778	136,379	188,125
Payroll Taxes	35,199	22,671	26,630
Retirement Contributions	105,681	34,423	43,640
Life and Health Insurance	58,800	38,400	51,000
Professional Services	130,000	115,000	155,000
Accounting and Auditing	58,000	0	0
Other Contractual Services	206,600	434,325	206,990
Travel & Per Diem	46,650	52,900	52,900
Communications & Freight	94,840	108,230	107,188
Rentals & Leases	146,140	150,400	127,232
Insurance	191,500	300,000	160,000
Repairs & Maintenance	28,800	41,125	32,430
Printing & Binding	10,000	10,000	10,000
Promotional	16,000	21,400	6,400
Other Current Charges	15,200	26,250	56,250
Office Supplies	24,000	25,000	25,000
Operating Supplies	10,000	13,500	18,183
Operating Supplies - Fuel	3,000	2,040	0
Dues, Subscriptions, Memberships	18,423	14,880	11,180
Capital Outlay	11,000	101,700	8,000
Software	110,000	15,000	0
Office Buildout	10,000	10,000	0
QNIP	425,000	425,000	400,000
	<u>2,214,954</u>	<u>2,258,603</u>	<u>1,846,127</u>

FINANCE

<u>Category</u>	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
Salaries	0	181,279	180,946
Payroll Taxes	0	13,868	13,842
Retirement Contributions	0	21,295	23,520
Life and Health Insurance	0	28,800	30,600
Accounting and Auditing	0	48,500	55,000
Other Contractual Services	0	6,000	6,000
Travel & Per Diem	0	1,800	1,200
Communications & Freight	0	1,560	1,500
Repairs & Maintenance	0	0	2,000
Other Current Charges	0	600	600
Dues, Subscriptions, Memberships	0	2,500	2,500
Accounting Software	0	350,000	300,000
	<u>0</u>	<u>656,202</u>	<u>617,709</u>

TOWN ATTORNEY

<u>Category</u>	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
Professional Services	<u>360,000</u>	<u>450,000</u>	<u>500,000</u>

COMMUNITY DEVELOPMENT

<u>Category</u>	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
Salaries	453,740	477,282	476,179
Payroll Taxes	34,711	36,512	36,428
Retirement Contributions	48,086	50,590	55,579
Life and Health Insurance	67,980	86,400	91,800
Professional Services	400,000	400,000	260,000
Court Reporter Service	500	800	800
Other Contractual Services	434,591	391,000	348,000
Travel & Per Diem	3,500	4,000	3,500
Communications & Freight	8,000	18,480	18,480
Rentals & Leases	69,900	97,500	88,100
Repairs & Maintenance	7,900	22,100	21,150
Printing & Binding	5,000	6,500	4,000
Other Current Charges	1,000	2,000	1,000
Office Supplies	7,700	11,250	8,500
Operating Supplies	1,500	2,550	500
Operating Supplies - Fuel	22,300	36,600	5,000
Dues, Subscriptions, Memberships	5,000	12,200	17,500
Capital Outlay	48,720	15,050	7,500
Software	40,000	0	0
Office Buildout	10,000	1,000	0
	<u>1,670,128</u>	<u>1,671,814</u>	<u>1,444,015</u>

PUBLIC WORKS

<u>Category</u>	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
Salaries	239,151	225,271	185,354
Payroll Taxes	18,295	17,234	14,180
Retirement Contributions	26,699	25,159	23,451
Life and Health Insurance	42,000	38,400	32,640
Professional Services	198,000	147,000	147,000
Other Contractual Services	314,800	731,000	511,000
Travel & Per Diem	8,200	5,900	5,900
Communications & Freight	3,300	6,740	5,492
Rentals & Leases	36,000	31,000	51,500
Repairs & Maintenance	64,250	30,000	30,000
Printing & Binding	4,000	4,000	4,000
Other Current Charges	1,000	1,000	1,000
Office Supplies	3,200	3,200	3,200
Operating Supplies	12,500	15,500	15,500
Operating Supplies - Fuel	31,150	28,200	23,400
Dues, Subscriptions, Memberships	4,200	3,300	3,300
Capital Outlay	144,400	119,600	141,100
	<u>1,151,145</u>	<u>1,432,504</u>	<u>1,198,017</u>

POLICE

<u>Category</u>	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
Salaries	47,250	48,150	24,960
Payroll Taxes	3,615	3,683	1,909
Retirement Contributions	4,654	4,743	2,693
Life and Health Insurance	0	0	10,200
Professional Services	7,549,847	8,657,000	7,811,401
Communications & Freight	11,840	10,920	6,500
Rentals & Leases	69,040	75,400	74,900
Repairs & Maintenance	4,700	6,400	6,400
Printing & Binding	5,000	5,000	5,000
Other Current Charges	1,000	1,000	1,000
Office Supplies	25,000	25,000	22,600
Operating Supplies	21,500	39,000	24,500
Capital Outlay	26,500	24,000	10,000
Vehicles	120,000	0	0
	<u>7,889,946</u>	<u>8,900,296</u>	<u>8,002,064</u>

PARKS & RECREATION

Category	Adopted FY 07/08	Adopted FY 08/09	Proposed FY 09/10
Salaries	610,065	675,084	637,865
Payroll Taxes	46,670	51,644	48,797
Retirement Contributions	51,655	57,934	59,591
Life and Health Insurance	50,400	68,800	62,900
Professional Fees	75,000	10,000	0
Other Contractual Services	325,000	408,000	323,000
Travel & Per Diem	0	1,000	750
Communications & Freight	10,300	9,160	9,160
Utilities	101,471	128,700	114,000
Rentals & Leases	9,000	16,900	9,600
Repairs & Maintenance	2,100	41,650	41,550
Other Current Charges	2,000	1,000	500
Office Supplies	10,000	5,000	4,000
Operating Supplies	44,800	51,750	48,000
Operating Supplies - Fuel	0	4,000	4,000
Dues, Subscriptions, Memberships	700	2,140	1,890
Capital Outlay	32,000	68,700	20,000
	<u>1,371,161</u>	<u>1,601,462</u>	<u>1,385,603</u>

TOWN OF CUTLER BAY

SPECIAL REVENUE FUND SUMMARY

**Special Revenue Fund
Summary**

	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
REVENUES:			
1st Local Option Gas Tax	491,406	482,127	429,458
2nd Local Option Gas Tax	183,881	182,690	165,428
Building Permits	521,360	480,000	480,000
Zoning Fees	100,378	124,368	75,000
Code Compliance Fines	6,044	12,000	55,000
Other Building and Zoning	5,000	12,000	45,000
Parks Impact Fees	583,000	77,280	17,000
Police Impact Fees	283,617	30,794	6,000
Road Impact Fees	329,213	0	0
Other	641,258	0	0
Forfeitures	0	0	0
Interest	0	50,000	25,000
Carryover	1,706,310	437,930	1,789,019
	<u>4,851,467</u>	<u>1,889,189</u>	<u>3,086,905</u>
EXPENDITURES:			
Operating	241,258	0	0
Reserves - Special Revenue Fund:			
Police	291,980	30,794	197,220
Parks	590,001	77,280	379,115
Roads	329,213	0	0
Public Works	1,435,787	232,690	1,133,612
Building and Zoning	14,441	0	0
Stormwater	400,000	0	0
Forfeitures	10,000	0	0
Transfer to General Fund:			
Building & Zoning	626,738	628,368	655,000
Public Works (local option gas taxes)	218,249	482,127	429,458
Police	138,000	0	0
Transfer to Capital Projects:			
Parks (from impact fees)	555,800	437,930	292,500
	<u>4,851,467</u>	<u>1,889,189</u>	<u>3,086,905</u>

TOWN OF CUTLER BAY

CAPITAL FUND SUMMARY

**Capital Fund
Project Summary**

	<u>Adopted FY 07/08</u>	<u>Adopted FY 08/09</u>	<u>Proposed FY 09/10</u>
Park Acquisition:			
Revenues:			
Grants - SNP	200,000	0	200,000
QNIP	210,000	0	0
FRDAP	0	0	135,600
State 1839A	0	0	200,000
Transfer from Spec Rev (park impacts)	555,800	0	0
Grant Match Funds (trf from General Fund)	200,000	0	335,600
Transfer from General Fund	50,000	424,300	0
Carryover	0	793,400	0
	<u>1,215,800</u>	<u>1,217,700</u>	<u>871,200</u>
Expenditures:			
Property acquisition and improvements	1,215,800	1,217,700	871,200
Carryover to FY09	0	0	0
	<u>1,215,800</u>	<u>1,217,700</u>	<u>871,200</u>
Bel Aire Park Improvements:			
Revenues:			
Transfer from Spec Rev (park impacts)	<u>0</u>	<u>269,480</u>	<u>179,345</u>
Expenditures:			
Improvements	<u>0</u>	<u>269,480</u>	<u>179,345</u>

Capital Fund
Project Summary
(continued)

Saga Lake Park Improvements:

Revenues:

Transfer from Spec Rev (park impacts)	0	148,450	113,155
	<u>0</u>	<u>148,450</u>	<u>113,155</u>

Expenditures:

Improvements	0	148,450	113,155
	<u>0</u>	<u>148,450</u>	<u>113,155</u>

Saga Bay Park Improvements:

Revenues:

Grants - FRDAP	0	0	135,500
State 1839A	0	0	200,000
Grant Match Funds (trf from General Fund)	0	0	51,500

Carryover	0	470,400	0
	<u>0</u>	<u>470,400</u>	<u>0</u>

	<u>0</u>	<u>470,400</u>	<u>387,000</u>
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Expenditures:

Improvements	0	470,400	387,000
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Carryover to FY09	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>

	<u>0</u>	<u>470,400</u>	<u>387,000</u>
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Capital Fund
Project Summary
(continued)

	Adopted FY 07/08	Adopted FY 08/09	Proposed FY 09/10
Other Park Projects:			
Revenues:			
Grants	1,028,000	440,000	86,000
Transfer from General Fund	145,000	0	0
Impact Fees (Franjo Park Project)	0	20,000	0
Carryover	0	774,842	86,000
	<u>1,173,000</u>	<u>1,234,842</u>	<u>172,000</u>
Expenditures:			
Improvements	1,173,000	1,234,842	172,000
Carryover to FY09	0	0	0
	<u>1,173,000</u>	<u>1,234,842</u>	<u>172,000</u>
Reserves:			
Revenues:			
Transfer From General Fund	350,000	320,400	0
Carryover	0	0	61,000
	<u>350,000</u>	<u>320,400</u>	<u>61,000</u>
Expenditures:			
Contingency Reserves	350,000	320,400	61,000
Carryover to FY09	0	0	0
	<u>350,000</u>	<u>320,400</u>	<u>61,000</u>

TOWN OF CUTLER BAY

STORMWATER UTILITY FUND SUMMARY

Stormwater Utility Fund
Revenue and Expense Summary

	Adopted FY 07/08	Adopted FY 08/09	Proposed FY 09/10
Revenues:			
Stormwater Billings	<u>0</u>	<u>947,676</u>	<u>1,059,294</u>
Expenses:			
Salaries and benefits	0	76,516	162,936
Operating expenses	0	671,760	696,958
Capital outlay	0	5,000	5,000
Debt service	0	194,400	194,400
	<u>0</u>	<u>947,676</u>	<u>1,059,294</u>