NOTE: A three-minute maximum time limit will be imposed on all comments from the public, regardless of the subject matter. A request form is available from the Deputy Town Clerk; fill it in and return it to her prior to the start of the meeting. When you speak, you must come to the podium in the front and clearly state your name and address for the record. Please turn off or mute your cell phone or pager at the start of the meeting.

TOWN OF BAY HARBOR ISLANDS

WORKSHOP MEETING

AGENDA

July 22, 2014

CALL TO ORDER: 5:30 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

1. Brief overview of the proposed budget by Town Manager Ronald Wasson.

2. **Discuss** and review of the proposed budget.

3. **Discussion** regarding the tentative millage to be advertised via the Notice of Proposed Taxes to be mailed by Miami-Dade County.

4. **Discussion** regarding additional workshops (if necessary) and the dates and times for the Budget Hearings and Special Council meetings to adopt the millage and budget. It is suggested that the first Budget Hearing be held at 7:00 p.m. on September 8th, immediately preceding the Regular Council meeting. The second Hearing Could be scheduled any time after 5:00 p.m. during the weeks beginning September 15th and 22nd, with the exception of Thursday, September 18th, because Miami-Dade County has a budget Hearing on the date.

ADJOURNMENT

MEMORANDUM

DATE: July 17, 2014

TO: Mayor and Council

THROUGH: Ronald J. Wasson, Town Manager

FROM: Alan Short, Finance Director

SUBJECT: **BUDGET WORK PAPERS FOR FISCAL 2013/2014**

General Comments and Budget Assumptions

The Town's taxable value for the upcoming budget year is $698,927,405; up from last year's July 1st number of $602.2 million. On the expenditure side, we budgeted for an increase of 10% in the cost of health insurance. Miami-Dade County has indicated wholesale rates for water and sewage will increase by 3.93% and 4.39% respectively.

The current budget draft assumes a millage of 4.9, down from last year's 5.25. The proposed millage is 7.34% more than the rolled-back rate of 4.5649. The rolled-back rate is the rate that produces a tax levy equal to that of the preceding year. The Town's taxable value (excluding new construction of $28,321,584) increased to $670,605,821 from last year's final value of $559,479,134. Of note is the fact that last year's final value was over $19 million less than the July 1, 2012 certification from the appraiser. Based on the current July 1, 2014 certification of taxable value of $698,927,405, the millage rate of 4.9 will yield revenue of $3,253,507, or about $250,000 more than was anticipated at this time last year.

Transfers from the enterprise funds to the general fund remain roughly equal to last year's amount in aggregate at $1,682,155. Of this amount, about $385,000 is necessary to fund the portion of Community Enhancements debt service not funded by shared Transportation Surtax receipts. The balance represents support of general fund operations by the enterprise funds.

The present draft of the budget projects net revenues available for debt coverage of approximately $2,800,000 in the Causeway fund. The rate covenant requires that net revenues be at least $1,411,662.

The water fund budget proposes a rate increase of 2% to fund increased costs due to the increase in the rate paid by the Town to Miami-Dade for our water.

A 2% increase in our sewage rates is proposed to offset increased costs anticipated due to the increase in the Miami-Dade wholesale sewage rate. We pay Miami Beach to process our sewage but they use Miami-Dade for sewage disposal and they will pass through any increased costs. Beginning in fiscal 2002, sewage disposal rate coverage covenants related to the loan from the State Revolving Fund became operative. The agreement currently requires revenues less operation and maintenance expenses (excluding depreciation and debt service) to equal or exceed $90,011 (1.15 times annual debt service). The current budget draft provides a debt coverage amount of about $760,000.

Salaries: A 3% across-the-board increase was budgeted for all employees. Allowances for step increases were also included in the current budget: 2.5% for general employees and 5% for police. Employees earning the maximum for their pay grade do not receive step increases.

Health insurance costs for employees were estimated assuming a 10% rate increase. Based on discussions with our insurer and our broker we are optimistic that we can keep the increase at or below 10%.

Workers' compensation costs are expected to be fairly constant based on our experience and our expected payrolls. Premiums for the property, automobile, and liability package have increased in recent years. The cost of the bridge insurance policy declined by an immaterial amount.

The allocation method for distributing general government salary costs between the General Fund and the Town's other funds is based on proportion of operating revenues, except that no allocation is made to the solid waste fund since its operations are subcontracted. The actual percentage allocations used change slightly from year to year based upon the preceding year's actual operating results.

Health insurance costs are allocated between funds on the same basis. I am also allocating general insurance costs (except where those costs can be specifically identified) based upon proportion of operating revenues. Allocation of workers' compensation insurance costs reflects the different rates charged for different job classifications where possible, as well as specific identification. Where neither of those methods was feasible, proportion of operating revenues was used as an allocation basis.

Pension costs have been budgeted based on the October 1, 2013 actuarial valuation report which determines the required contribution for fiscal 2014/2015.

I have projected investment earnings conservatively based upon the current (extremely low) Federal Funds Rate.

General Fund

Legislative

Professional Services ($10,800) - services related to the newsletter.

Travel and per diem ($4,500) - funding for travel to conferences and meetings.

Communications ($19,560) - newsletter postage and mailing.

Insurance ($1,554) – allocated portion of insurance costs.

Printing & binding ($26,100) – newsletter.

Promotional Activities ($2,000) – promotional materials ($1,000) and promotional advertising ($1,000).

Other current charges ($11,250) - expenses associated with attendance at League of Cities meetings ($3,500), donations to the schools and other groups ($5,000), Keep America Beautiful membership ($1,000), Miami Beach High School scholarship award ($1,000), and plaques and awards ($750).

Operating Supplies ($1,000) – shirts, name tags, badges.

Publications & Training ($3,250) – attendance at conferences and seminars ($2,500), and memberships to professional and civic organizations ($750).

Executive

Personal Services ($196,127) – this amount includes the general fund portion for 5 full-time employees.

Professional Services ($51,000) - $41,500 for the Town's lobbyist; $7,000 for preparation of grant applications, $2,500 for appraisals (land/TDR's).

Other Contractual Services ($10,000) – funding for an intern to work on special projects.

Travel and Per Diem ($9,600) – funding for the Manager's auto and telephone expense allowance ($5,100), and travel related to lobbying and grants ($4,500).

Communication services ($39,900) – telephone ($25,000), FEDEX charges ($1,000), cell phone charges ($900), and postage ($13,000).

Rentals & Leases ($1,500) - funding for rental of postage meter.

Insurance ($3,886) – allocated portion of insurance cost.

Printing & Binding ($3,000) – printing costs for letterhead, envelopes, business cards, and brochures.

Other Current Charges ($5,450) – postal permit ($450) and newspaper ads ($5,000).

Operating Supplies ($1,350) – water for Annex ($650), and petty cash purchases ($700).

Books, Publications, Memberships, & Training ($3,000) – Memberships & seminars.

Town Clerk's Office

Personal Services ($69,858) - the General Fund portion of the salaries of the Town Clerk and assistant is budgeted here.

Other Contractual Services ($25,985) - $3,500 for ordinance codification, $2,347 for the technical support for the Council Chambers recording system, $2,750 for Laserfiche support, $6,000 for technical support for the agenda management system, $1,888 for support for A/V equipment, $3,500 for minutes transcription, $3,500 for outside storage costs, and $2,500 for posting the minutes on the internet.

Travel & Per Diem ($3,000) – travel to conferences and seminars for training.

Rentals & Leases ($8,064) – lease for a color copier ($2,964) and per-copy charges ($5,100).

Insurance ($1,554) – allocated portion of insurance costs.

Repairs and Maintenance ($3,600) - copier maintenance.

Printing & Binding ($1,250) - brochures, business cards, letterhead, occupational license supplies.

Other Current Charges ($40,000) - $20,000 for legal advertising; $20,000 for election expenses.

Office Supplies ($15,000) – envelopes, staples, binders. Funding for all general fund departments has been centralized with the Town Clerk.

Operating Supplies ($5,000) – scan documents in lieu of storage.

Books, Publications, Memberships, & Training ($1,650) – Memberships ($450) & seminars ($1,200).

Financial and Administrative
Personal Services ($98,794) – the General Fund portion of the salaries and benefits for the Finance Director and staff of three.

Professional Services ($31,700) - 385 hours of supplemental accounting services.

Accounting and Auditing ($17,920) - the General Fund portion of the annual audit is included here.

Other Contractual Services ($6,000) - includes funding for the support agreement for financial system software.

Travel & Per Diem ($1,340) - travel, meals, and lodging for conference and seminar attendance.

Communication Services ($400) – postage, courier, and FEDEX charges.

Rentals and Leases ($4,200) – lease payments and per-copy charges for network-capable color copier.

Insurance ($777) – allocated portion of overall insurance cost.

Repairs & Maintenance ($500) – repairs to copy machine and other office equipment.

Printing & Binding ($750) – the cost for replenishing check stock.

Other Current Charges ($500) – GFOA Certificate of Achievement program participation fee.

Office Supplies ($500) – paper, toner, adding machine tape and ribbons, manila folders, staples.

Books, Publications, Memberships, & Training ($2,380) –Florida Administrative Weekly ($100), Wall Street Journal two-year subscription ($800), GFOA membership ($205), FGFOA membership ($50), GASB subscription ($200), FGFOA local chapter dues ($25), and continuing profession education ($1,000).

Information Technology
Personal Services ($41,005) – the General Fund portion of the salaries and benefits for the Information Technology specialist.

Professional Services ($25,000) – maintenance of Building & Code software ($12,000); cabling, printer, and software support ($3,000), computer room re-configuration ($10,000).

Communications Services ($1,800) – mobile telephones.

Insurance ($777) – allocated portion of overall insurance cost.

Repairs and Maintenance ($5,000) – computer parts and supplies for all departments ($2,000) and website maintenance ($3,000).

Operating Supplies ($32,500) – server software and licenses ($6,000); security licenses ($8,500); replacement computers, monitors, and printers for all departments ($6,500); server maintenance renewal ($6,500); Cisco Switches ($2,000); WatchGuard firewall ($3,000).

Books, Publications, Memberships, & Training ($2,500) – staff training.

Legal

Legal services ($120,000) – $43,200 for the Town Attorney's retainer; $76,800 for litigation and special counsel.

Public Buildings

Other Contractual Services ($57,420) - $40,000 for a cleaning service, $3,000 for pest control, $7,200 for elevator maintenance, $3,600 for HVAC maintenance, $2,520 for generator maintenance, and $1,100 for other services.

Communication Services ($1,800) – telephone services.

Utility Services ($36,000) - electricity and other utilities for Town properties.

Insurance ($8,603) – allocated portion of insurance costs.

Repairs & Maintenance ($25,300) – maintenance of Town Hall and Annex including air conditioning systems, elevators, doors, locks, lighting and electrical systems.

Operating Supplies ($5,640) – consumables used in the operation of Town Hall (bathroom supplies, light bulbs, cleaning supplies, paper goods).

Law Enforcement

Personal Services ($3,303,961) - salaries for members of the PBA bargaining unit were projected based 5% step increases; a 3% across-the-board (COLA) increase was budgeted. Twenty-two sworn positions are budgeted (same as last year), along with six civilian positions.

Professional services ($19,100) –legal transcripts ($1,000), polygraph examinations ($1,100), shared cost for partime crime analyst ($7,000), and legal services ($10,000).

Other Contractual Services ($1,800) – services related to promotional examinations.

Communication Services ($23,200) - $7,000 for cell phones, $12,000 for regular phone services (local and long distance) and T-1 internet service, and $4,200 for wireless hotspots.

Rentals and Leases ($91,586) – leases and buyouts for eleven vehicles ($69,666), license fee for Code Red ($4,800), database fees ($10,000), and copier rental ($3,120), laptop software fees ($4,000).

Insurance ($50,519) – allocated portion of overall insurance cost.

Repairs and Maintenance ($49,000) - $43,000 for repairs and maintenance to vehicles and equipment, and $6,000 for boat maintenance.

Printing and Binding ($1,200) – police report and other administrative forms, case cards, business cards, and stationary.

Promotional Activities ($400) – trophies and awards for officers and citizens.

Other Current Charges ($12,710) – cost of police chiefs' monthly meeting ($5,000); applicant physicals ($1,540), applicant psychological screening ($1,500), LEO Awards Gala ($3,000), the court stand-by program ($720), e-Notify electronic subpoena program ($200), and application fee for accreditation ($750).

Operating Supplies ($117,413) - $53,705 for gasoline, $9,000 for marine patrol fuel and oil, $54,708 for uniforms, insignia, uniform cleaning, ammunition, photo supplies, and first aid and other supplies.

Books, Publications, Memberships, & Training ($15,840) - $1,500 for memberships, $3,600 for public information data base, $5,020 for investigative data bases, $720 for Law Enforcement Handbooks, and $5,000 for firearms training and qualifications.

Capital Outlays ($89,850) - $10,000 for an LPR server, $2,000 for rifle racks, $19,000 for police vehicle equipment (lights, sirens, and prisoner cages), $58,850 for equipment (helmets, shields, gas masks, surveillance gear, emergency lighting, traffic signs, rescue gear).

Building Department

Personal Services ($284,759) - includes funding for salaries and benefits for three full-time building department employees.

Professional services ($161,500) – funding for Town Planning (redevelopment reviews, zoning amendments, comprehensive plan amendments - $160,000), and temporary building official services ($1,500).

Other Contractual Services ($4,000) – scan old plans to digital storage.

Travel & Per Diem ($543) – travel to conferences and seminars for recertification.

Communication Services ($5,520) - regular phone service ($3,600) and 2 mobile phones ($720), and FEDEX charges ($1,200).

Rentals and Leases ($2,520) – copier lease.

Insurance ($5,441) – allocated portion of insurance expense.

Repairs and Maintenance ($1,500) –charges for color copier.

Printing and Binding ($650) - Brochures, cards, forms, and new code enforcement manual.

Operating Supplies ($2,200) – vehicle fuel and consumable supplies.

Books, Publications, Memberships, & Training ($1,929) –staff training and memberships in professional organizations.

Code Enforcement
Personal Services ($77,046) - includes funding for salaries and benefits for one full-time code enforcement officer.

Professional services ($10,000) – funding for Town Attorney attendance at special master hearings

Travel & Per Diem ($1,000) – travel to annual conference.

Communication Services ($450) - $2,500 for regular phone service and $600 for two mobile phones.

Insurance ($1,554) – allocated portion of insurance expense.

Repairs and Maintenance ($3,500) – repairs to equipment such as telephones, radios, fax machines, and vehicles ($1,000), and lawn service for private properties ($2,500).

Printing and Binding ($850) - Brochures, cards, forms, and new code enforcement manual.

Other Current Charges ($550) – recording fees for liens and other documents.

Operating Supplies ($2,000) – vehicle fuel ($1,300), and uniforms ($700).

Books, Publications, Memberships, & Training ($1,650) – FACE memberships, conferences, and seminars.

Other Public Safety
4,860 hours were budgeted (nine guards, three hours per day, for 180 days). Total budgeted expenditures for the department are $52,441.

Streets & Parkways
Personal Services ($332,426) - includes funding for salaries and benefits for six full-time streets and parkways employees, three of whom are partially charged to enterprise funds.

Other Contractual Services ($173,955) – funding for the landscape maintenance contract ($123,480), additional landscaping services ($50,000), and software fees ($475).

Communication Services ($6,600) – funding for mobile telephones ($2,640), landline phones ($3,600) and FEDEX, UPS, or courier charges ($360).

Utility Services ($84,000) - electricity for street lighting and water for landscape irrigation.

Rentals & Leases ($1,500) – saws, lifts, grinders, and other rented equipment.

Insurance ($8,549) – allocation of overall insurance cost.

Repairs and Maintenance ($46,000) - funding for gutter repairs, license agreement parking maintenance, asphalt and concrete repairs, street light parts and repairs, vehicle repairs and parts, and other repairs and parts.

Other Current Charges ($400) – vaccinations, drug/alcohol testing, medical charges for minor injuries.

Operating Supplies ($35,250) – various consumables used by the department: vehicle fuel, uniforms and cleaning, plant materials, chemicals, hardware supplies, small tools.

Books, Publications, Memberships, & Training ($6,270) – staff training and professional organization memberships.

Capital Outlay ($276,500) – mill and resurface roadways.

Public Transportation

Other Contractual Services ($84,800) – estimate based upon five day per week service.

Operating Supplies ($11,000) – gasoline and other supplies.

Public Library

Funding to reimburse the $100 cost of annual membership in the County library system ($20,000).

Recreation

Personal Services ($97,651) - includes funding for salary and benefits one full-time recreation employee.

Travel and Per Diem ($800) – travel to meetings and conferences.

Communication Services ($864) – one mobile phone.

Utilities ($15,000) - electricity costs at the tennis facility ($5,000), and water usage at parks ($10,000).

Rentals & Leases ($10,000) – bus transportation for recreation program participants.

Insurance ($3,554) – allocated portion of general insurance plus funding for recreation liability policy.

Repairs and Maintenance ($16,500) –Tot Lot repairs ($5,000), 92nd Street Park repairs ($5,000), fencing repairs for all parks ($4,000), painting at Tot Lot ($500), and electrical repairs ($2,000).

Promotional Activities ($500) – promotions for summer camp and aftercare.

Other current charges ($298,650) - funding for Town Picnic ($20,000 – a contribution of $20,000 from the Broad family is anticipated), eight movies ($2,600), ten Storytelling at the Park sessions ($2,250), the 5K/10K Run ($15,000), Seniors-on-the-Go ($2,900), Tai Chi ($2,400), Pee Wee Soccer ($4,000), PAL summer camp ($35,500), PAL aftercare ($200,000), language program ($4,000), computer class ($3,000), Halloween parade ($3,000), other recreation programs ($4,000).

Operating Supplies ($3,500) – signs ($500), restroom supplies 98th Street Park ($3,000).

Capital Outlay - $1,500,000 to complete build out of Community Center.

Transfer to Reserves – the third of ten planned $65,000 budgeted "transfers" to replenish reserves appropriated last year to construct the 98th Street Park improvements.

Debt Service

The total amount of the debt service ($543,706) for fiscal 2015 on the December 2003 League of Cities bond issue is budgeted here. The 2003 bonds were partially refinanced two years ago to take advantage of low interest rates. As a result, annual debt service declined by more than $65,000. Resources from the water, sewer and stormwater funds, along with 80% of the receipts from the transportation surtax are utilized to fund the cost. Contributions from the other funds have been budgeted as revenues for the general fund.

Water Fund
A two percent increase in water rates is proposed to offset the effect of the Miami-Dade wholesale water rate increase.

Personal Services ($316,201) - includes funding for salaries and benefits for water department personnel, the water billing clerk, and allocated general administrative salaries.

Water Purchases ($600,000) – water purchases from Miami-Dade Water and Sewer.

Accounting & Auditing ($4,480) – allocated portion of the Town's audit costs.

Other contractual services ($18,600) - water quality, bacterial, and disinfectant by-product testing, and the annual water utility operating permit.

Communication Services ($720) – mobile telephone service and FEDEX charges.

Insurance ($20,574) – allocated portion of insurance expense.

Repairs & Maintenance ($16,700) – vehicle maintenance, meters and installations, emergency water main repairs, and plumbing fittings.

Other Current Charges ($2,400) – utility location, vaccinations, drug testing, minor medical services and Department of Health testing after water main repairs.

Operating Supplies ($11,380) – vehicle fuel ($2,400), uniforms and cleaning, safety equipment, and tools ($1,500), miscellaneous parts and supplies ($7,480).

Publications & Training ($500) – staff training.

Transfer to General Fund ($170,000) - this amount is primarily to partially fund the year's debt service on the $9.4 million borrowed for the Community Enhancements Project.

Sewer Fund
A sewer rate increase of 1.5% is proposed. Miami-Dade County is increasing its wholesale sewage rate and we expect that Miami Beach will pass through that increase to the Town.

Personal Services ($372,068) - includes funding for salaries and benefits for sewer department personnel and allocated general administrative salaries.

Sewage Disposal ($690,000) – sewage disposal fees paid to Miami Beach.

Accounting & Auditing ($6,720) – allocated portion of the Town's audit costs.

Other Contractual Services ($5,500) – software fees, maintenance contract for air compressors, and meter calibration services.

Communications ($5,100) – 3 mobile telephones ($1,500) and express freight charges for replacement parts ($3,600).

Utility Services ($66,000) - electricity for sewage pumps.

Rentals & Leases ($2,000) – rental charges for backup sewer pump.

Insurance ($32,003) – allocated portion of Town's overall insurance costs.

Repairs and Maintenance ($73,500) – repairs to vehicles, sewer line cleaning, and various plumbing, electrical, welding, lift station, sewage pump repairs, and sewer line point repairs.

Other Current Charges ($1,200) – utility location services, vaccinations, drug testing, and minor medical services.

Operating Supplies ($21,300) – fuel for vehicles ($9,000), inventory for repairs ($2,400), tools, equipment, and other consumable supplies ($9,900).

Capital Outlay ($212,000) - $42,000 to line manholes, $105,000 for sewer lateral lines, $30,000 to refurbish pneumatic lift stations, $25,000 for a portable sewer pump, and $10,000 for soft starters.

Debt Service ($75,320) - this amount covers interest and principal payments for the semiannual loan repayments to the State Revolving Loan Fund. This loan was used to help fund the major sewer infrastructure recapitalization carried out in past years.

Transfer to General Fund ($438,604) - this amount will be used to partially fund the year's debt service on funds borrowed for the Community Enhancements Project.

Parking Fund
Parking receipts estimates are based on recent experience and current rates. Rental income from the Miami-Dade Fire Department is included in the amount of $120,000.

Personal Services ($142,250) - wages and related benefits for the parking enforcement specialist as well as a portion of the salary cost for the Town's coin counting, sorting, and wrapping operation, and an allocated portion of general administrative salaries.

Accounting & Auditing ($2,240) – allocated portion of the cost of the Town's audit.

Other Contractual Services ($3,000) – Fire alarm system maintenance and monitoring.

Communications ($11,700) –wireless data connections for master parking meters ($10,200), and terminal ID charges for meter credit card processing ($1,500).

Utility Services ($19,800) – Electricity for parking garage ($14,400) and water charges ($5,400)

Rentals and Leases ($15,860) – funding for lease of lots 9, 10, 12, & 13 (located in the business district parking lot adjacent to Town Hall).

Insurance ($6,858) – allocated portion of overall insurance cost.

Repairs & Maintenance ($31,000) – repairs to parking garage, lots, and meters and parking enforcement vehicle ($20,000), air conditioning annual contract ($4,500), and elevator service contract for parking garage ($6,500).

Printing & Binding ($3,625) – parking permits and forms.

Other Current Charges ($8,100) – taxes on land leased for use as municipal parking.

Operating Supplies ($10,000) – supplies for the master meters and garage.

Debt Service ($348,110) – interest ($99,110) and principal ($249,000) on the parking garage loan.

Solid Waste Fund

Operating Revenues - no increases in solid waste collection fees are proposed for the current year pending expiration of the current agreement with Waste Management. It is anticipated that competitive proposals for provision of solid waste collection will be entertained next year and our rate structure will be evaluated for possible adjustment at that time.

Solid Waste Disposal ($751,400) - consists of an estimate for regular service of $697,400, along with $54,000 for daily service. Costs for regular service are estimated based upon the agreement with the solid waste contractor, and include an estimate for increases based upon changes in County tipping fees and contractual CPI adjustments.

Accounting & Auditing ($2,800) – allocated portion of Town's audit cost.

Other Contractual Services ($4,500) - tipping fees incurred by the Town.

Repairs & Maintenance ($1,000) – vehicle maintenance.

Other Current Charges ($800) – dumping permit from Miami-Dade county.

Operating Supplies ($3,600) - vehicle fuel.

Causeway Fund

Revenue estimates were prepared based upon the first eight months of 2012/2013 adjusted for historical seasonal fluctuations. We are anticipating that the conversion to SunPass will be revenue-neutral.

Personal Services ($2,070,811) – wages and related benefits for toll plaza, bridge, and causeway maintenance personnel, and allocated charges for general administrative salaries. These costs have been projected for the full year though it is anticipated that most of the toll plaza positions will be eliminated prior to or early in the fiscal year. Some positions, such as the bridge tenders, will be needed after the conversion and there will likely be some need for personnel to close down the toll plaza operation.

Professional Services ($102,000) - $7,000 to partially fund lobbyist contract, $25,000 for the annual engineer's report, and $70,000 for service and support for the toll management and collection system (UTS and/or Transcore).

Accounting & Auditing ($20,160) – allocated portion of the Town's audit cost.

Other Contractual Services ($275,000) - $200,000 for landscaping services and supplies, $50,000 for pressure cleaning Kane Concourse sidewalks, and $25,000 for off-site data backup.

Communication Services ($40,800) – T-1 data lines ($38,000), and mobile telephones ($2,800).

Utility Services ($45,400) – electricity ($28,000) and water ($17,400).

Rentals & Leases ($15,000) – holiday decorative lighting.

Insurance ($211,132) – the inland marine policy on the bridge is budgeted at $117,847, and the boiler and machinery policy on the bridge is estimated at $5,324. In addition, an allocated portion of the Town's overall insurance cost for property, liability, and workers' compensation is charged here.

Repairs & Maintenance ($74,000) – for the toll plaza and equipment, gate arms at the toll plaza, the four bridges and roadways, and any improvements on the causeway corridor such as fencing, signage, sprinkler systems or lighting. Air conditioning, electrical, lighting, and mechanical repairs are included along with repairs to causeway vehicles.

Printing & Binding ($2,000) – brochures, flyers, and forms for use at the toll plaza or bridge.

Other Current Charges ($1,000) medical testing ($500) and job postings ($500).

Operating Supplies ($11,000) – $10,000 for gas and diesel fuel, and $1,000 for other consumable supplies.

Capital Outlay ($84,000) – clean and paint West Relief Bridge ($20,000), replace water line to bridge tender house ($15,000), portable electronic message board ($13,000), and two trucks ($36,000).

Debt Service ($1,120,823) - includes principal ($790,000) and interest ($330,823) for the Series 2012 Promissory Note issued to fund the SunPass conversion and causeway corridor rehabilitation project.

Transfers ($1,055,000) – transfer to the general fund.

Stormwater Fund

Revenue estimates assume no increase in the stormwater fee.

Personal Services ($55,688) - wages and related benefits for the Town's street sweeping operation are charged here, along with allocated general administrative salaries.

Accounting & Auditing ($1,680) – an allocated portion of the Town's audit cost.

Other Contractual Services ($90,000) – service/replace Hoffman cooling unit ($10,000), street sweeping contract ($80,000).

Insurance ($4,572) – an allocated portion of overall insurance costs.

Repairs and Maintenance ($35,200) – vacuum clean basins and culverts ($20,000), point repairs of outfalls ($14,000), and hazardous waste removal ($1,200).

Operating Supplies ($2,600) – consumable supplies and NPDES Annual Surveillance Fee.

Publications & Training ($3,000) – NPDES training.

Capital Outlay ($144,000) –lining of storm outfalls ($84,000), and valley gutter repairs ($60,000).

Transfer to General Fund ($15,000) - this amount will primarily be used to help fund the year's debt service on the funds borrowed for the Community Enhancements Project.

TOWN OF BAY HARBOR ISLANDS
Proposed Operating Budgets
2014-2015

Draft date 7/17/2014
BUDG1415.xls

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND				
Estimated Revenues & Other				
Financing Sources				
Ad Valorem Taxes	$ 3,253,507	$ 3,003,288	$ 250,219	8.3%
Franchise Taxes:				
Florida Power & Light	324,000	324,000	-	0.0%
Peoples Gas	24,000	24,000	-	0.0%
Utility Taxes:				
Florida Power & Light	400,000	360,000	40,000	11.1%
People's Gas	22,000	22,000	-	0.0%
Simplified Telecommunications Tax	290,000	300,000	(10,000)	-3.3%
Intergovernmental Revenue				
Revenue Sharing (Sales Tax)	90,000	80,500	9,500	11.8%
Revenue Sharing (Fuel Tax)	37,000	35,000	2,000	5.7%
Sales Tax	390,000	366,000	24,000	6.6%
Transportation Surtax	198,000	185,000	13,000	7.0%
Anticipated Grant Revenues	500,000		500,000	
Additional 6 cent Gas Tax	64,000	60,500	3,500	5.8%
Additional 3 cent Gas Tax	26,000	26,000	-	0.0%
Ticket Surcharges (Crossing Guards)	33,000	40,000	(7,000)	-17.5%
Professional and				
Occupational Licenses	63,000	62,000	1,000	1.6%
Permits:				
Building	150,000	65,000	85,000	130.8%
Electrical	15,000	-	15,000	
Plumbing	6,000	4,000	2,000	50.0%
Air Conditioning	2,500	3,000	(500)	-16.7%
Other Licenses and Permits	150,000	58,000	92,000	158.6%
Rents and Royalties	800	1,200	(400)	-33.3%
Recreation Program Fees	246,500	6,000	240,500	4008.3%
Tennis Court Fees	1,000	1,300	(300)	-23.1%
Surcharge - Police Details	500	450	50	11.1%
Fines-Building Code Violations	40,000	35,000	5,000	14.3%
Other General Government				
Miscellaneous	60,000	50,000	10,000	20.0%
Election Fees	20	20	-	0.0%
Second Dollar Funding	1,800	2,500	(700)	-28.0%
Traffic Fines	35,000	68,000	(33,000)	-48.5%
Interest	50,000	50,000	-	0.0%
Contributions from Other Funds				
Water Fund	170,000	130,000	40,000	30.8%
Stormwater Fund	15,000	15,000	-	0.0%
Sewer Fund	442,155	472,950	(30,795)	-6.5%
Causeway Fund	1,055,000	1,055,000	-	0.0%
Appropriation from Transit Reserve	23,400	71,590	(48,190)	-67.3%
Appropriated Fund Balance	1,000,000	-	1,000,000	
Total Financing Sources	$ 9,179,182	$ 6,977,298	$ 2,201,884	31.6%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND				
GENERAL GOVERNMENT				
Legislative (Town Council):				
Executive Salaries	$ 7	$ 7	$ -	0.0%
Professional Services	10,800	10,200	600	5.9%
Other Contractual Services			-	
Travel and Per Diem	4,500	3,500	1,000	28.6%
Communications	19,560	14,640	4,920	33.6%
Insurance	1,554	633	921	145.5%
Printing and Binding	26,100	22,800	3,300	14.5%
Promotional Activities	2,000	2,000	-	0.0%
Other Current Charges and Obligations	11,250	15,250	(4,000)	-26.2%
Office Supplies		-	-	
Operating Supplies	1,000	1,000	-	0.0%
Books, Publications, Memberships, & Training	3,250	3,250	-	0.0%
	$ 80,021	$ 73,280	$ 6,741	9.2%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Executive (Town Manager):				
Personal Services:				
Salaries & Wages	$ 139,606	$ 140,631	$ (1,025)	-0.7%
Overtime Pay			-	
FICA Taxes	10,680	10,758	(78)	-0.7%
Retirement Contribution	26,327	31,616	(5,289)	-16.7%
Group Insurance	16,547	17,329	(782)	-4.5%
Workers' Compensation	2,269	2,084	185	8.9%
Unemployment Compensation	698	703	(5)	-0.7%
	196,127	203,121	(6,994)	-3.4%
Operating Expenditures:				
Professional Services	51,000	45,500	5,500	12.1%
Other Contractual Services	10,000		10,000	
Travel & Per Diem	9,600	9,600	-	0.0%
Communication Services	39,900	34,750	5,150	14.8%
Rentals & Leases	1,500	1,500	-	0.0%
Insurance	3,886	3,800	86	2.3%
Repairs & Maintenance			-	
Printing and Binding	3,000	3,000	-	0.0%
Promotional Activities			-	
Other Current Charges and Obligations	5,450	3,450	2,000	58.0%
Office Supplies		-	-	
Operating Supplies	1,350	1,350	-	0.0%
Books, Publications, Memberships, & Training	3,000		3,000	
	128,686	102,950	25,736	25.0%
Capital Outlay			-	#DIV/0!
Total Executive	324,813	306,071	18,742	6.1%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Town Clerk's Office:				
Personal Services:				
Salaries & Wages	48,859	52,812	(3,953)	-7.5%
Overtime Pay	977	1,056	(79)	-7.5%
FICA Taxes	3,812	4,121	(309)	-7.5%
Retirement Contribution	4,104	6,390	(2,286)	-35.8%
Group Insurance	10,769	4,910	5,859	119.3%
Workers' Compensation	1,093	965	128	13.3%
Unemployment Compensation	244	264	(20)	-7.6%
	69,858	70,518	(660)	-0.9%
Operating Expenditures:				
Professional Services		5,000	(5,000)	-100.0%
Other Contractual Services	25,985	18,985	7,000	36.9%
Travel & Per Diem	3,000	2,000	1,000	50.0%
Communication Services			-	
Rentals & Leases	8,064	7,896	168	2.1%
Insurance	1,554	1,267	287	22.7%
Repairs & Maintenance	3,600	3,600	-	0.0%
Printing and Binding	1,250	1,250	-	0.0%
Promotional Activities			-	
Other Current Charges			-	
and Obligations	40,000	45,000	(5,000)	-11.1%
Office Supplies	15,000	17,950	(2,950)	-16.4%
Operating Supplies	5,000	2,500	2,500	100.0%
Books, Publications,			-	
Memberships, & Training	1,650	1,150	500	43.5%
	105,103	106,598	(1,495)	
Capital Outlay	-	-	-	
Total Town Clerk	174,961	177,116	(2,155)	-1.2%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Financial & Administrative:				
Personal Services:				
Salaries & Wages	$ 68,923	$ 64,956	$ 3,967	6.1%
Overtime Pay	3,446	3,248	198	6.1%
FICA Taxes	5,536	5,218	318	6.1%
Retirement Contribution	5,790	7,860	(2,070)	-26.3%
Group Insurance	13,570	12,020	1,550	12.9%
Workers' Compensation	1,184	1,473	(289)	-19.6%
Unemployment Compensation	345	325	20	6.2%
	98,794	95,100	3,694	3.9%
Operating Expenditures:				
Professional Services	31,700	31,700	0	0.0%
Accounting and Auditing	17,920	16,740	1,180	7.0%
Other Contractual Services	6,000	6,000	-	0.0%
Travel & Per Diem	1,340	1,200	140	11.7%
Communication Services	400	400	-	0.0%
Rentals and Leases	4,200	4,200	-	0.0%
Insurance	777	633	144	22.7%
Repairs & Maintenance	500	500	-	0.0%
Printing and Binding	750	750	-	0.0%
Other Current Charges and Obligations	500	500	-	0.0%
Office Supplies		-	-	
Operating Supplies			-	
Books, Publications, Memberships, & Training	2,380	1,550	830	53.5%
	66,467	64,173	2,294	3.6%
Capital Outlay			-	
Total Financial & Adm.	165,261	159,273	5,988	3.8%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Information Technology				
Personal Services:				
Salaries & Wages	$ 28,823	$ 25,855	$ 2,968	11.5%
Overtime Pay	1,441	1,293	148	11.4%
FICA Taxes	2,315	2,077	238	11.5%
Retirement Contribution	2,421	3,128	(707)	-22.6%
Group Insurance	5,413	4,790	623	13.0%
Workers' Compensation	448	803	(355)	-44.2%
Unemployment Compensation	144	129	15	11.6%
	41,005	38,075	2,930	7.7%
Operating Expenditures:				
Professional Services	25,000	22,500	2,500	11.1%
Accounting and Auditing			-	
Other Contractual Services			-	
Travel & Per Diem		-	-	
Communication Services	1,800	800	1,000	125.0%
Rentals and Leases			-	
Insurance	777	1,267	(490)	-38.7%
Repairs & Maintenance	5,000	3,000	2,000	66.7%
Printing and Binding			-	
Other Current Charges and Obligations	2,000		2,000	
Office Supplies		-	-	
Operating Supplies	32,500	31,000	1,500	4.8%
Books, Publications, Memberships, & Training	2,500	1,500	1,000	66.7%
	69,577	60,067	9,510	15.8%
Capital Outlay			-	
Total Information Technology	110,582	98,142	12,440	12.7%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
Legal:				
Professional Services	120,000	113,200	6,800	6.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEPARTMENT OF PUBLIC BUILDINGS				
Personal Services:				
Salaries & Wages	$ -	$ -	$ -	
Overtime Pay	-	-	-	
FICA Taxes	-	-	-	
Retirement Contribution	-	-	-	
Group Insurance	-	-	-	
Workers' Compensation	-	-	-	
Unemployment Compensation	-	-	-	
	-	-	0	#DIV/0!
Operating Expenditures:				
Professional Services			-	
Other Contractual Services	57,420	54,521	2,899	5.3%
Communication Services	1,800	1,020	780	76.5%
Utility Services	36,000	34,800	1,200	3.4%
Rentals and Leases			-	
Insurance	10,027	8,603	1,424	16.6%
Repairs & Maintenance	25,300	8,750	16,550	189.1%
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	5,640	8,940	(3,300)	-36.9%
	136,187	116,634	19,553	16.8%
Capital Outlay	46,200	-	46,200	#DIV/0!
TOTAL PUBLIC BUILDINGS	182,387	116,634	65,753	56.4%
TOTAL GENERAL GOVERNMENT	$ 1,158,025	$ 1,043,716	$ 101,869	11.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
PUBLIC SAFETY				
Police Department				
Personal Services:				
Salaries & Wages	$ 2,109,625	$ 2,010,490	$ 99,135	4.9%
Overtime Pay	200,000	210,000	(10,000)	-4.8%
FICA Taxes	176,686	169,867	6,819	4.0%
Retirement Contribution	422,980	560,927	(137,947)	-24.6%
Group Insurance	341,245	304,656	36,589	12.0%
Workers' Compensation	42,877	39,771	3,106	7.8%
Unemployment Compensation	10,548	10,052	496	4.9%
	3,303,961	3,305,763	(1,802)	-0.1%
Operating Expenditures:				
Professional Services	19,100	47,100	(28,000)	-59.4%
Other Contractual Services	1,800	1,800	-	0.0%
Travel & Per Diem		-	-	
Communication Services	23,200	31,720	(8,520)	-26.9%
Rentals and Leases	91,586	61,989	29,597	47.7%
Insurance	50,519	39,265	11,254	28.7%
Repairs & Maintenance	49,000	49,000	-	0.0%
Printing and Binding	1,200	1,200	-	0.0%
Promotional Activities	400	400	-	0.0%
Other Current Charges and Obligations	12,710	11,960	750	6.3%
Office Supplies		-	-	
Operating Supplies	117,413	110,000	7,413	6.7%
Books, Publications, Memberships, & Training	15,840	10,768	5,072	47.1%
	382,768	365,202	17,566	4.8%
Capital Outlay	89,850	123,800	(33,950)	-27.4%
Total Police Department	$ 3,776,579	$ 3,794,765	$ (18,186)	-0.5%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
PUBLIC SAFETY				
Building Inspections				
Personal Services:				
Salaries & Wages	$ 216,995	$ 210,699	$ 6,296	3.0%
Overtime Pay			-	
FICA Taxes	16,600	16,118	482	3.0%
Retirement Contribution	18,228	25,495	(7,267)	-28.5%
Group Insurance	28,079	22,703	5,376	23.7%
Workers' Compensation	3,772	3,896	(124)	-3.2%
Unemployment Compensation	1,085	1,053	32	3.0%
	284,759	279,964	4,795	1.7%
Operating Expenditures:				
Professional Services	161,500	120,000	41,500	34.6%
Other Contractual Services	4,000	4,000	-	0.0%
Travel and per diem	543	850	(307)	-36.1%
Communication Services	5,520	4,470	1,050	23.5%
Rentals and Leases	2,520	1,260	1,260	100.0%
Insurance	5,441	4,433	1,008	22.7%
Repairs and Maintenance	1,500	1,500	-	0.0%
Printing and Binding	650	650	-	0.0%
Other Current Charges and Obligations			-	
Office Supplies		-	-	
Operating Supplies	2,200	1,900	300	15.8%
Books, Publications, Memberships, & Training	1,929	1,505	424	28.2%
	185,803	140,568	45,235	32.2%
Capital Outlay	-	-	-	#DIV/0!
Total Building Inspections	$ 470,562	$ 420,532	$ 50,030	11.9%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
PUBLIC SAFETY				
Code Enforcement				
Personal Services:				
Salaries & Wages	$ 50,870	$ 104,216	$ (53,346)	-51.2%
Overtime Pay			-	
FICA Taxes	3,892	7,973	(4,081)	-51.2%
Retirement Contribution	4,273	12,610	(8,337)	-66.1%
Group Insurance	15,822	21,684	(5,862)	-27.0%
Workers' Compensation	1,935	1,716	219	12.8%
Unemployment Compensation	254	521	(267)	-51.2%
	77,046	148,720	(71,674)	-48.2%
Operating Expenditures:				
Professional Services	10,000	10,000	-	0.0%
Other Contractual Services			-	
Travel and per diem	1,000	2,000	(1,000)	-50.0%
Communication Services	450	3,100	(2,650)	-85.5%
Rentals and Leases		1,200	(1,200)	-100.0%
Insurance	1,554	1,900	(346)	-18.2%
Repairs and Maintenance	3,500	3,000	500	16.7%
Printing and Binding	850	850	-	0.0%
Other Current Charges and Obligations	550		550	
Office Supplies		-	-	
Operating Supplies	2,000	2,000	-	0.0%
Books, Publications, Memberships, & Training	1,650	1,650	-	0.0%
	21,554	25,700	(4,146)	-16.1%
Capital Outlay	-	-	-	#DIV/0!
Total Code Enforcement	$ 98,600	$ 174,420	$ (75,820)	-43.5%

Other Public Safety (Crossing Guards)	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
Personal Services:				
Salaries & Wages	$ 47,360	$ 46,200	$ 1,160	2.5%
FICA Taxes	3,623	3,534	89	2.5%
Retirement Contribution			-	
Group Insurance			-	
Workers' Compensation	721	884	(163)	-18.4%
Unemployment Compensation	237	285	(48)	-16.8%
	51,941	50,903	1,038	2.0%
Operating Expenditures:				
Other contractual services			-	
Other Current Charges and Obligations			-	
Operating Supplies	500	500	-	0.0%
	500	500	0	0.0%
Total Other Public Safety	52,441	51,403	1,038	2.0%
TOTAL PUBLIC SAFETY	$ 4,398,182	$ 4,441,120	$ 32,882	-1.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
DEPARTMENT OF STREETS & PARKWAYS				
Personal Services:				
Salaries & Wages	$ 230,232	$ 213,133	$ 17,099	8.0%
Overtime Pay	4,605	4,263	342	8.0%
FICA Taxes	17,965	16,631	1,334	8.0%
Retirement Contribution	19,339	25,789	(6,450)	-25.0%
Group Insurance	55,848	43,523	12,325	28.3%
Workers' Compensation	3,286	3,889	(603)	-15.5%
Unemployment Compensation	1,151	1,066	85	8.0%
	332,426	308,294	24,132	7.8%
Operating Expenditures:				
Other Contractual Services	173,955	162,220	11,735	7.2%
Professional services			-	
Travel and Per Diem			-	
Communications	6,600	4,100	2,500	61.0%
Utility Services	84,000	87,000	(3,000)	-3.4%
Rentals & Leases	1,500	1,650	(150)	-9.1%
Insurance	8,549	8,233	316	3.8%
Repairs and Maintenance.	46,000	43,900	2,100	4.8%
Printing & Binding		900	(900)	-100.0%
Other Current Charges			-	
and Obligations	400	400	-	0.0%
Office Supplies		-	-	
Operating Supplies	35,250	38,500	(3,250)	-8.4%
Books, Publications,				
Memberships, & Training	6,270	1,000	5,270	527.0%
	362,524	347,903	14,621	4.2%
Capital Outlay	256,500	-	256,500	
Total STREETS & PARKWAYS	$ 951,450	$ 656,197	$ 295,253	45.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEPARTMENT OF PUBLIC TRANSPORTATION				
Personal Services:				
Salaries & Wages				
FICA Taxes				
Retirement Contribution				
Group Insurance				
Workers' Compensation				
Unemployment Compensation				
	-	-		
Operating Expenditures:				
Other Contractual Services	$ 84,800	$ 83,500	$ 1,300	1.6%
Travel and Per Diem				
Utility Services				
Insurance				
Repairs and Maintenance.	-	-	-	
Other Current Charges and Obligations				
Operating Supplies	11,000	10,000	1,000	10.0%
	95,800	93,500	2,300	2.5%
TOTAL PUBLIC TRANSPORTATION	$ 95,800	$ 93,500	$ 2,300	2.5%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEPARTMENT OF PUBLIC LIBRARY				
Operating Expenditures:				
Aids to Government Agencies	$ 20,000	$ 20,000	$ -	0.0%
TOTAL PUBLIC LIBRARY	$ 20,000	$ 20,000	$ -	0.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEPARTMENT OF RECREATION				
Personal Services:				
Salaries & Wages	$ 82,805	$ -	$ 82,805	
FICA Taxes	6,335	-	6,335	
Retirement Contribution			-	
Group Insurance	7,929	-	7,929	
Workers' Compensation	168	-	168	
Unemployment Compensation	414	-	414	
	97,651	-	97,651	
Operating Expenditures:				
Other Contractual Services			-	
Professional services			-	
Travel and Per Diem	800		800	
Communication Services	864		864	
Utility Services	15,000	15,000	-	0.0%
Rentals & Leases	10,000		10,000	
Insurance	3,554		3,554	
Repairs and Maintenance.	16,500	16,500	-	0.0%
Printing & Binding			-	
Promotional Activities	500		500	
Other Current Charges and Obligations	298,650	55,550	243,100	437.6%
Operating Supplies	3,500	3,500	-	0.0%
	349,368	90,550	258,818	285.8%
Capital Outlay	1,500,000	25,000	1,475,000	5900.0%
Transfer to reserves	65,000	65,000		
TOTAL RECREATION	$ 2,012,019	$ 180,550	$ 1,831,469	1014.4%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEBT SERVICE				
Principal	291,000	278,000	13,000	4.7%
Interest	252,706	264,215	(11,509)	-4.4%
Combined			-	
TOTAL DEBT SERVICE	$ 543,706	$ 542,215	$ 1,491	0.3%

TOWN OF BAY HARBOR ISLANDS
Proposed Operating Budgets
2014-2015

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND SUMMARY:				
Financial Sources:				
Revenues	$6,473,627	$5,232,758	1,240,869	23.7%
Interfund Transfers	1,682,155	1,672,950	9,205	0.6%
Appropriated Fund Balance	1,023,400	71,590	951,810	1329.5%
Loan Proceeds	0	0	0	
	9,179,182	6,977,298	2,201,884	31.6%
Financial Uses:				
Personal Services	4,553,575	4,500,465	53,110	1.2%
Operating Expenditures	2,104,351	1,700,818	403,533	23.7%
Capital Outlay	1,892,550	148,800	1,743,750	1171.9%
Debt Service	543,706	542,215	1,491	0.3%
Grants and Aids	20,000	20,000	0	0.0%
Transfers	65,000	65,000	0	0.0%
	$9,179,182	$6,977,298	$2,201,884	31.6%
Excess of Sources Over (Deficiency of Sources Under) Uses	$ -	$ -	$ -	

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL FUND RECAP				
Personal Services:				
Salaries & Wages	3,024,105	2,868,999	155,106	5.4%
Overtime Pay	210,469	219,860	(9,391)	-4.3%
FICA Taxes	247,444	236,297	11,147	4.7%
Retirement Contribution	503,462	673,815	(170,353)	-25.3%
Group Insurance	495,222	431,615	63,607	14.7%
Workers' Compensation	57,753	55,481	2,272	4.1%
Unemployment Compensation	15,120	14,398	722	5.0%
	4,553,575	4,500,465	53,110	1.2%
Operating Expenditures:				
Professional Services	429,100	405,200	23,900	5.9%
Accounting & Auditing	17,920	16,740	1,180	7.0%
Other Contractual Services	363,960	331,026	32,934	9.9%
Travel & Per Diem	20,783	19,150	1,633	8.5%
Communication Services	100,094	95,000	5,094	5.4%
Rentals & Leases	119,370	79,695	39,675	49.8%
Insurance	88,192	70,034	18,158	25.9%
Repairs & Maintenance	150,900	129,750	21,150	16.3%
Printing and Binding	33,800	31,400	2,400	7.6%
Promotional Activities	2,900	2,400	500	20.8%
Other Current Charges and Obligations	371,510	132,110	239,400	181.2%
Office Supplies	15,000	17,950	(2,950)	-16.4%
Operating Supplies	217,353	211,190	6,163	2.9%
Utility Services	135,000	136,800	(1,800)	-1.3%
Books, Publications, Memberships, & Training	38,469	22,373	16,096	71.9%
	2,104,351	1,700,818	403,533	23.7%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
Capital Outlay	1,892,550	148,800	1,743,750	1171.9%
Debt Service				
Principal	291,000	278,000	13,000	4.7%
Interest	252,706	264,215	-11,509	-4.4%
Combined	0	0	0	
	543,706	542,215	1,491	0.3%
Grants and Aids	20,000	20,000	0	0.0%
Transfers and Reserves	65,000	65,000	0	
TOTAL GEN FUND BUDGET	$9,179,182	$6,977,298	$2,201,884	31.6%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
WATER FUND				
Estimated Sources:				
Water Sales	$ 1,224,000	$ 1,200,000	$ 24,000	2.0%
Interest Income	25,000	30,000	(5,000)	-16.7%
Change in Fair Value of Investments				
Gain/Loss on Investments			-	
Miscellaneous Income	25,000	6,500	18,500	284.6%
Grant-Automated Meter Read			-	
Appropiated Retained Earnings			-	
Total Sources	$ 1,274,000	$ 1,236,500	$ 37,500	3.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
WATER FUND				
Personal Services:				
Salaries & Wages	$ 218,111	$ 211,872	$ 6,239	2.9%
Overtime Pay	10,906	10,594	312	2.9%
FICA Taxes	17,520	17,019	501	2.9%
Retirement Contribution	18,321	25,637	(7,316)	-28.5%
Group Insurance	46,071	41,503	4,568	11.0%
Workers' Compensation	4,181	3,741	440	11.8%
Unemployment Compensation	1,091	1,059	32	3.0%
	316,201	311,425	4,776	1.5%
Operating Expenses:				
Water Purchases	623,580	552,000	71,580	13.0%
Professional Services			-	
Accounting and Auditing	4,480	4,320	160	3.7%
Other Contractual Services	18,600	18,660	(60)	-0.3%
Travel and per diem		-	-	
Communications	720	432	288	66.7%
Utility Services			-	
Rentals and Leases		1,600	(1,600)	-100.0%
Insurance	20,574	17,272	3,302	19.1%
Repairs & Maintenance	16,700	30,650	(13,950)	-45.5%
Printing and Binding		1,100	(1,100)	-100.0%
Other Current Charges and Obligations	2,400	1,800	600	33.3%
Office Supplies			-	
Operating Supplies	11,380	27,850	(16,470)	-59.1%
Books, Publications, Memberships, & Training	500	350	150	42.9%
	698,934	656,034	42,900	6.5%
Capital Outlay		126,500	(126,500)	-100.0%
Transfers:				
General Fund (Debt Service)	170,000	130,000	40,000	30.8%
Sewer Fund			-	
	170,000	130,000	40,000	30.8%
Increase in Operating Balance	88,865	12,541	76,324	609%
Total Resources Allocated WATER FUND	$ 1,274,000	$ 1,236,500	$ 37,500	3.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
::				
SEWER FUND				
Estimated Sources:				
Sewage Charges	$ 2,070,600	$ 2,015,326	$ 55,274	2.7%
Interest Income	-	-	-	
Change in Fair Value of Investments				
Gain/Loss on Investment Sales			-	
Miscellaneous Income	25,000			
Appropiated Retained Earnings			-	
Transfer from Water Fund			-	
Loan Proceeds			-	
Total Sources	$ 2,095,600	$ 2,015,326	$ 55,274	4.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
SEWER FUND				
Personal Services:				
Salaries & Wages	$ 233,221	$ 227,725	$ 5,496	2.4%
Overtime Pay	46,644	45,545	1,099	2.4%
FICA Taxes	21,410	20,905	505	2.4%
Retirement Contribution	19,591	27,555	(7,964)	-28.9%
Group Insurance	46,371	41,482	4,889	11.8%
Workers' Compensation	3,665	4,205	(540)	-12.8%
Unemployment Compensation	1,166	1,139	27	2.4%
	372,068	368,556	3,512	1.0%
Operating Expenses:				
Sewage Disposal	720,291	725,000	(4,709)	-0.6%
Professional Services	20,000		20,000	
Accounting and Auditing	6,720	6,480	240	3.7%
Other Contractual Services	5,500	4,920	580	11.8%
Travel & Per Diem			-	
Communications	5,100	1,595	3,505	219.7%
Utility Services	66,000	66,000	-	0.0%
Rentals and Leases	2,000		2,000	
Insurance	32,003	26,868	5,135	19.1%
Repairs & Maintenance	73,500	68,350	5,150	7.5%
Printing and Binding			-	
Other Current Charges and Obligations	1,200	820	380	46.3%
Office Supplies		-	-	
Operating Supplies	21,300	15,300	6,000	39.2%
Books, Publications, Memberships, & Training			-	
	953,614	915,333	38,281	4.2%
Capital Outlay:	212,000	160,000	52,000	32.5%
	212,000	160,000	52,000	32.5%
Debt Service (Int & Principal):	75,320	75,320	-	0.0%
Transfers:				
General Fund (Debt Service)	442,155	485,000	(42,845)	-8.8%
Increase in Operating Balance	40,443	11,117	4,326	264%
Total Resources Allocated SEWER FUND	$ 2,095,600	$ 2,015,326	$ 55,274	4.0%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
::				
PARKING FUND				
Estimated Sources:				
Operating Income				
Meters	$ 158,000	$ 155,000	3,000	1.9%
Permits	$ 295,000	$ 242,750	52,250	21.5%
Fines	$ 30,000	$ 20,000	10,000	50.0%
Interest Income			0	
Miscellaneous Income	120,000	120,000	0	0.0%
Loan Proceeds			0	
Land Sale Proceeds			0	
Appropiated Retained Earnings		17,654	(17,654)	-100.0%
Total Sources	$ 603,000	$ 555,404	$ 47,596	8.6%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
PARKING FUND				
Personal Services:				
Salaries & Wages	$ 95,078	$ 91,660	$ 3,418	3.7%
Overtime Pay	8,557	8,249	$ 308	
FICA Taxes	7,928	7,643	285	3.7%
Retirement Contribution	7,987	11,091	(3,104)	-28.0%
Group Insurance	20,419	18,431	1,988	10.8%
Workers' Compensation	1,806	1,746	60	3.4%
Unemployment Compensation	475	458	17	3.7%
	142,250	139,278	2,972	2.1%
Operating Expenses:				
Professional Services		2,000	(2,000)	-100.0%
Accounting and Auditing	2,240	1,620	620	38.3%
Other Contractual Services	3,000		3,000	
Travel and per diem			-	
Communications	11,700	11,700	-	0.0%
Utility Services	19,800	19,200	600	3.1%
Rentals and Leases	15,860	15,860	-	0.0%
Insurance	6,858	5,757	1,101	19.1%
Repairs & Maintenance	31,000	49,000	(18,000)	-36.7%
Printing and Binding	3,625	1,500	2,125	141.7%
Other Current Charges and Obligations	8,100	9,500	(1,400)	-14.7%
Office Supplies			-	
Operating Supplies	10,000	13,000	(3,000)	-23.1%
Books, Publications, Memberships, & Training				
	112,183	129,137	(16,954)	-13.1%
Capital Outlay	-	5,000	(5,000)	-100.0%
	-	5,000	(5,000)	-100.0%
Debt Service:				
Interest Payments	99,110	179,000	(79,890)	-44.6%
Principal Payments	249,000	102,989	146,011	141.8%
	348,110	281,989	66,121	23.4%
Increase in Operating Balance	457	-	457	
Total Resources Allocated PARKING FUND	$ 603,000	$ 555,404	$ 47,596	8.6%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
::				
SOLID WASTE FUND				
Estimated Sources:				
Collection Fees				
Collection Fees - Single Family	$ 89,800	$ 88,700	$ 1,100	1.2%
Collection Fees - Multi Family	$ 408,000	$ 401,500	6,500	1.6%
Recycling Only Fees			-	
Collection Fees - Apartments	$ 142,000	$ 146,000	(4,000)	-2.7%
Collection Fees (Daily)	57,780	54,500	3,280	6.0%
Collect Fees (Offices)	30,000	28,000	2,000	7.1%
Contrib From Gen Fd.			-	
Interest Income			-	
Miscellaneous Income	5,000	5,800	(800)	-13.8%
State Grant-Recycling			-	
Transfers In			-	
Appropiated Retained Earnings		20,137	(20,137)	-100.0%
Total Sources	$ 732,580	$ 744,637	$ (12,057)	-1.6%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
SOLID WASTE FUND				
Personal Services:				
Salaries & Wages	$ -	$ -	$ -	
FICA Taxes	-	-	-	
Retirement Contribution	-	-	-	
Group Insurance	-	-	-	
Workers' Compensation	-	-	-	
Unemployment Compensation	-	-	-	
	-	-	-	
Operating Expenses:				
Solid Waste Disposal - Regular	697,400	676,522	20,878	3.1%
Solid Waste Disposal - Daily	54,000	51,000	3,000	5.9%
Professional Services			-	
Accounting and Auditing	2,800	3,240	(440)	-13.6%
Other contractual Services	4,500	3,000	1,500	50.0%
Travel & per diem			-	
Communications			-	
Utility Services			-	
Insurance			-	
Repairs & Maintenance	1,000	1,000	-	0.0%
Printing and Binding			-	
Other Current Charges and Obligations	800	1,800	(1,000)	-55.6%
Office Supplies			-	
Operating Supplies	3,600	8,075	(4,475)	-55.4%
Rentals and Leases			-	
Books, Publications, Memberships, & Training			-	
	764,100	744,637	19,463	2.6%
Capital Outlay:			-	
	-	-	-	
Increase in Operating Balance	(31,520)	-	(31,520)	#DIV/0!
Total Resources Allocated SOLID WASTE FUND	$ 732,580	$ 744,637	$ (12,057)	-1.6%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
CAUSEWAY FUND				
Estimated Sources:				
Cash Tolls	$4,300,000	$3,951,500	$ 348,500	8.8%
Annual Passes	500,000	650,000	(150,000)	-23.1%
Commuter & Other Passes	786,000	781,000	5,000	0.6%
Bus Revenue			-	
Rents & Royalties	86,000	74,000	12,000	16.2%
Transponder Fees	-	10,000	(10,000)	-100.0%
Interest Income	25,000	30,000	(5,000)	-16.7%
Change in Fair Value of Investments				
Gain/Loss on Investment Sales			-	
Gain/Loss on Sale of Fixed Assets			-	
Miscellaneous Income			-	
Grant - West Relief Bridge			-	
Appropiated Retained Earnings			-	
Debt Proceeds			-	
Total Sources	$5,697,000	$5,496,500	$200,500	3.6%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
CAUSEWAY FUND				
Personal Services:				
Salaries & Wages	$ 1,421,349	$ 1,462,565	$ (41,216)	-2.8%
Overtime Pay	63,961	65,815	(1,854)	-2.8%
FICA Taxes	113,626	116,921	(3,295)	-2.8%
Retirement Contribution	119,393	176,970	(57,577)	-32.5%
Group Insurance	336,192	377,681	(41,489)	-11.0%
Workers' Compensation	9,183	8,109	1,074	13.2%
Unemployment Compensation	7,107	7,313	(206)	-2.8%
	2,070,811	2,215,374	(144,563)	-6.5%
Operating Expenses:				
Professional Services	102,000	95,100	6,900	7.3%
Accounting and Auditing	20,160	19,980	180	0.9%
Other Contractual Services	275,000	240,000	35,000	14.6%
Travel and Per Diem			-	
Communication Services	40,800	41,100	(300)	-0.7%
Utility Services	45,400	45,400	-	0.0%
Rentals and Leases	15,000	27,300	(12,300)	-45.1%
Insurance	211,132	200,266	10,866	5.4%
Repairs & Maintenance	74,000	110,200	(36,200)	-32.8%
Promotional Activities			-	
Printing and Binding	2,000	2,000	-	0.0%
Other Current Charges and Obligations		1,000	(1,000)	-100.0%
Office Supplies		-	-	
Operating Supplies	11,000	53,500	(42,500)	-79.4%
Books, Publications, Memberships, & Training			-	
	796,492	835,846	(39,354)	-4.7%
Capital Outlay	84,000	3,600	80,400	2233.3%
	84,000	3,600	80,400	2233.3%
Debt Service:				
Interest Payments	330,823	350,330	(19,507)	-5.6%
Principal Payments	790,000	771,000	19,000	2.5%
	1,120,823	1,121,330	(507)	0.0%
Transfers:				
Reserve for Replacement			-	
General Fund	1,055,000	1,055,000	-	0.0%
	1,055,000	1,055,000	-	0.0%
Increase in Operating Balance	569,874	265,350	304,524	114.8%
Total Resources Allocated CAUSEWAY FUND	$ 5,697,000	$ 5,496,500	$ 200,500	3.6%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
STORMWATER FUND				
Estimated Sources:				
Stormwater Fee	210,000	209,100	$ 900	0.4%
Appropiated Retained Earnings	144,000		144,000	
Total Sources	$ 354,000	$ 209,100	$ 144,900	69.3%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
STORMWATER FUND				
Personal Services:				
Salaries & Wages	44,319	44,505	(186)	-0.4%
FICA Taxes	3,390	3,405	(15)	-0.4%
Retirement Contribution	3,723	5,385	(1,662)	-30.9%
Group Insurance	3,207	2,809	398	14.2%
Workers' Compensation	827	810	17	2.1%
Unemployment Compensation	222	223	(1)	-0.4%
	55,688	57,137	(1,449)	-2.5%
Operating Expenses:				
Professional Services			-	
Accounting and Auditing	1,680	1,620	60	3.7%
Other Contractual Services	90,000	15,000	75,000	500.0%
Travel and Per Diem			-	
Communication Services			-	
Utility Services			-	
Rentals and Leases			-	
Insurance	4,572	3,838	734	19.1%
Repairs & Maintenance	35,200	42,000	(6,800)	-16.2%
Printing and Binding			-	
Promotional Activities			-	
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	2,600		2,600	
Books, Publications, Memberships, & Training	3,000	2,500	500	20.0%
	137,052	64,958	72,094	111.0%
Capital Outlay	144,000	70,000	74,000	105.7%
Transfers:				
General Fund (for Debt Service)	15,000	15,000	-	0.0%
	15,000	15,000	-	0.0%
Increase in Operating Balance	2,260	2,005	255	
Total Resources Allocated STORMWATER FUND	$ 354,000	$ 209,100	$ 144,900	69.3%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
Recap All Funds Estimated Sources:				
Ad Valorem Taxes	$ 3,253,507	$ 3,003,288	$ 250,219	8.3%
Franchise Fees	348,000	348,000	-	0.0%
Utility Taxes	422,000	382,000	40,000	10.5%
Telecommunications Tax	290,000	300,000	(10,000)	-3.3%
Intergovernmental Rev.	1,338,000	793,000	545,000	68.7%
Licenses & Permits	323,500	130,000	193,500	148.8%
Professional & Occup Lics	63,000	62,000	1,000	1.6%
Charges For Services	308,820	58,970	249,850	423.7%
Fines & Forfeitures	106,800	125,500	(18,700)	-14.9%
Interest Income	100,000	110,000	(10,000)	-9.1%
Miscellaneous Income	175,000	132,300	17,700	32.3%
Operating Income-Ent Funds	10,357,180	10,007,376	349,804	3.5%
Appropiated Retained Earnings/Fund Balance	1,167,400	109,381	1,058,019	967.3%
Loan Proceeds	-	-	-	
Land Sale Proceeds	-	-	-	
Total Sources Before Interfund Transfers	18,253,207	15,561,815	2,666,392	17.3%
Interfund Transfers:				
Water Fund to General (Debt Service)	170,000	130,000	40,000	30.8%
Sewer Fund to General (Debt Service)	442,155	472,950	(30,795)	-6.5%
Stormwater Fund to General (Debt Svc)	15,000	15,000	-	0.0%
Water Fund to Sewer Fund	-	-	-	
Reimb-Causeway to General	1,055,000	1,055,000	-	0.0%
Total Interfund	1,682,155	1,672,950	9,205	0.6%
Total Financial Sources:	$ 19,935,362	$ 17,234,765	$ 2,675,597	15.7%

TOWN OF BAY HARBOR ISLANDS
Proposed Operating Budgets
2014-2015

Draft date 7/17/2014
BUDG1415.xls

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
Recap All Funds Estimated Uses by Object:				
Personal Services	$ 7,510,593	$ 7,592,235	$ (81,642)	-1.1%
Operating Expenses/Expenditures	5,566,726	5,046,763	519,963	10.3%
Capital Outlay	2,332,550	513,900	1,818,650	353.9%
Debt Service	2,087,959	2,020,854	67,105	3.3%
Grants and Aids	20,000	20,000	-	0.0%
	$ 17,517,828	$ 15,193,752	$ 2,324,076	15.3%
Transfers:				
Water Fund to Sewer Fund	-	-	-	
Transfer to Reserves	65,000	65,000	-	0.0%
Causeway to General Fund	1,055,000	1,055,000	-	0.0%
Water to General for Debt Service	170,000	130,000	40,000	30.8%
Sewer to General for Debt Service	442,155	485,000	(42,845)	-8.8%
Stormwater to General for Debt Service	15,000	15,000	-	0.0%
	1,747,155	1,750,000	(2,845)	-0.2%
Increase in Operating Balance	670,379	291,013	354,366	130.4%
Total Financial Uses	$ 19,935,362	$ 17,234,765	$ 2,675,597	15.7%

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
Recap All Funds				
Estimated Uses by Sub-Object				
Personal Services:				
Salaries & Wages	$ 5,036,183	$ 4,907,326	$ 128,857	2.6%
Overtime Pay	340,537	350,063	(9,526)	-2.7%
FICA Taxes	411,318	402,190	9,128	2.3%
Retirement Contribution	672,477	920,453	(247,976)	-26.9%
Group Insurance	947,482	913,521	33,961	3.7%
Workers' Compensation	77,415	74,092	3,323	4.5%
Unemployment Compensation	25,181	24,590	591	2.4%
	7,510,593	7,592,235	(81,642)	-1.1%
Operating Expenses:				
Professional Services	551,100	502,300	48,800	9.7%
Accounting and Auditing	56,000	54,000	2,000	3.7%
Other Contractual Services	2,232,251	2,065,128	164,123	8.1%
Water Purchases	623,580	552,000	71,580	13.0%
Travel and Per Diem	20,783	19,150	1,633	8.5%
Communication Services	158,414	149,827	8,587	5.7%
Utility Services	266,200	267,400	(1,200)	-0.4%
Rentals and Leases	152,230	124,455	27,775	22.3%
Insurance	363,331	324,035	39,296	12.1%
Repairs & Maintenance	382,300	430,950	(48,650)	-11.3%
Printing and Binding	39,425	36,000	3,425	9.5%
Promotional Activities	2,900	2,400	500	20.8%
Other Current Charges and Obligations	384,010	147,030	236,980	161.2%
Office Supplies	15,000	17,950	(2,950)	-16.4%
Operating Supplies	277,233	328,915	(51,682)	-15.7%
Books, Publications, Memberships, & Training	41,969	25,223	16,746	66.4%
	5,566,726	5,046,763	516,963	10.3%

TOWN OF BAY HARBOR ISLANDS
Proposed Operating Budgets
2014-2015

	Proposed Budget 2014-2015	Adopted Budget 2013-2014	Increase (Decrease)	% Increase (Decrease)
Capital Outlay	2,332,550	513,900	1,818,650	353.9%
Debt Service:				
Combined Interest/Principal	75,320	75,320	-	0.0%
Interest Payments	682,639	793,545	(110,906)	-14.0%
Principal Payments	1,330,000	1,151,989	178,011	15.5%
	2,087,959	2,020,854	67,105	3.3%
Grants and Aids	20,000	20,000	-	0.0%
Transfers:				
Water Fund to Sewer Fund	-	-	-	
General Fund Reserves	65,000	65,000	-	0.0%
Causeway to General Fund	1,055,000	1,055,000	-	0.0%
Water to General (for debt service)	170,000	130,000	40,000	30.8%
Sewer to General (for debt service)	442,155	485,000	(42,845)	-8.8%
Stormwater to General (for debt service)	15,000	15,000	-	0.0%
	1,747,155	1,750,000	(2,845)	-0.2%
Increase in Operating Balance	670,379	291,013	354,366	130.4%
Total All Funds Financial Uses:	$ 19,935,362	$ 17,234,765	$ 2,672,597	15.7%
Excess (Deficiency) of Sources Over (Under) Uses	$ -	$ -	$ -	