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 28, 2015

CALL TO ORDER: 7:00 p.m.

PLEDGE OF ALLEGIANCE

ROLL CALL

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

2. **Discuss** and review 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 PM on September 16th, immediately preceding the regular Council meeting. The second hearing could be scheduled anytime from September 21st through September 30th after 5:00 p.m.

ADJOURNMENT

Pursuant to Florida Statutes 286.0105, the Town hereby advises the public that should any person decide to appeal any decision of the Town Council with respect to any matter to be considered at this meeting or hearing, he or she will need a record of the proceedings, and that, for such purpose he or she may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.

MEMORANDUM

DATE: July 20, 2015

TO: Mayor and Council

THROUGH: Ronald J. Wasson, Town Manager

FROM: Alan Short, Finance Director

SUBJECT: **BUDGET WORK PAPERS FOR FISCAL 2015/2016**

General Comments and Budget Assumptions

The Town's taxable value for the upcoming budget year is $778,065,824; up from last year's July 1st number of $698,927,405. On the expenditure side, we budgeted for an increase of 11% in the cost of health insurance. Miami-Dade County has indicated wholesale rates for sewage disposal will increase by 8.9%, and Miami Beach has also signaled a possible increase in their surcharge for transmission of our wastewater through the Miami Beach system to Miami-Dade facilities.

The current budget draft assumes a millage of 4.55, down from last year's 4.9 and the prior year's 5.25. The proposed millage is 5.4% more than the rolled-back rate of 4.3165. The rolled-back rate is the rate that produces a tax levy equal to that of the preceding year. Based on the current July 1, 2014 certification of taxable value for operating purposes of $778,065,824, the millage rate of 4.55 will yield revenue of $3,363,190, or about $110,000 more than was anticipated at this time last year.

A 10% increase in our sewage rates is proposed to offset increased costs anticipated due to the proposed increase in the Miami-Dade wholesale sewage rate and possible increases in the Miami Beach surcharge. We pay Miami Beach to transmit our sewage to Miami-Dade; their rates are based on the Miami-Dade wholesale rates plus a surcharge to cover their costs. The sewage disposal rate coverage covenant related to the loan from the State Revolving Fund 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 $976,970.

A 10% increase is solid waste rates is needed to eliminate operating deficits in the solid waste fund. The Town last increased solid waste rates in 2000. The Town's contract for waste disposal includes provisions for annual CPI adjustments and for increases in dumping fees and the increased costs can no longer be absorbed.

Transfers from the enterprise funds to the general fund declined slightly in aggregate to a total of $1,654,486. Of this amount, about $327,500 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.

Salaries: A 2% across-the-board increase was budgeted for general employees and a 1% increase for police. 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 an 11% rate increase based on discussions with our insurer and our broker. We will of course continue to explore options in hope of reducing the increase.

Workers' compensation costs are projected to be fairly constant. We may realize some savings in the causeway fund based on declining payrolls (due to closing the toll plaza). Premiums for the property, automobile, and liability package have increased in recent years. The cost of the ICW Bridge inland marine policy will be increasing substantially (by about $72,000).

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 were budgeted based on the October 1, 2014 actuarial valuation report which determines the required contribution for fiscal 2015/2016.

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

General Fund

Legislative

Professional Services ($13,200) - services related to the newsletter.

Travel and per diem ($7,500) - funding for travel to conferences and meetings.

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

Insurance ($1,661) – allocated portion of insurance costs.

Printing & binding ($37,200) – newsletter.

Promotional Activities ($3,500) – promotional materials ($1,500) and promotional advertising ($2,000).

Other current charges ($12,850) - expenses associated with attendance at League of Cities meetings ($5,000), 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 ($850).

Operating Supplies ($1,500) – shirts, name tags, badges.

Publications & Training ($5,250) – attendance at conferences and seminars ($4,500), and memberships to professional and civic organizations ($750).

Capital Outlay ($20,000) – upgrade Council Chambers sound system.

Executive

Personal Services ($219,363) – 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 ($5,000) – $5,000 for 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 ($45,000) – telephone ($25,000), FEDEX charges ($1,000), cell phone charges ($900), and postage ($18,100).

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

Insurance ($4,152) – allocated portion of insurance cost.

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

Promotional Activities ($12,000) - Employee dinner ($8,000) and holiday party ($4,000).

Other Current Charges ($7,000) – postal permit ($450) and newspaper ads ($6,550).

Operating Supplies ($1,900) – water for Annex ($650), and petty cash purchases ($1,250).

Books, Publications, Memberships, & Training ($5,500) – Memberships & seminars.

Town Clerk's Office

Personal Services ($101,153) - the General Fund portion of the salaries of the Town Clerk, Assistant Clerk, and a new administrative aide is budgeted here.

Other Contractual Services ($26,485) - $7,500 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, and $2,500 for posting the minutes on the internet.

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

Communication Services ($500) - FEDEX charges.

Rentals & Leases ($13,964) – lease for a color copier ($2,964), per-copy charges ($7,500), and rental of outside storage ($3,500).

Insurance ($1,661) – allocated portion of insurance costs.

Repairs and Maintenance ($4,200) - 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 departments has been centralized with the Town Clerk.

Operating Supplies ($10,000) – scan documents in lieu of storage.

Books, Publications, Memberships, & Training ($2,150) – Memberships ($450), seminars ($1,200), and Daily Business Review subscription ($500).

Financial and Administrative
Personal Services ($108,084) – 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 ($09,720) - 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 ($600) – postage, courier, and FEDEX charges.

Rentals and Leases ($4,800) – lease payments and per-copy charges for network-capable color copier.

Insurance ($830) – allocated portion of overall insurance cost.

Repairs & Maintenance ($250) – 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.

Books, Publications, Memberships, & Training ($1,580) –Florida Administrative Weekly ($100), GFOA membership ($205), FGFOA membership ($50), GASB subscription ($200), FGFOA local chapter dues ($25), and continuing profession education ($1,000).

Information Technology
Personal Services ($46,846) – the General Fund portion of the salaries and benefits for the Information Technology specialist.

Professional Services ($55,000) – maintenance of Building & Code software ($12,000); cabling, printer, and software support ($3,000), fiber optic installation and configuration ($10,000); acquire and install new software for building, code enforcement, and business licensing ($30,000).

Communications Services ($19,800) – mobile telephones ($1,800; install fiber optic internet connection to replace multiple T-1 connections ($18,000).

Insurance ($830) – allocated portion of overall insurance cost.

Repairs and Maintenance ($10,000) – computer parts and repairs for all departments ($2,000); website maintenance ($3,000); develop web "app" for the Town ($5,000).

Operating Supplies ($34,500) – server software and licenses ($6,000); security licenses ($6,500); replacement computers, monitors, and printers for all departments ($6,500); server replacements ($8,500); Cisco Switches ($2,000); WatchGuard firewall ($3,000); remote access (LOGMEIN) license ($2,000).

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

Legal

Legal services ($118,000) – $48,000 for the Town Attorney's retainer; $70,000 for litigation and special counsel.

Public Buildings

Other Contractual Services ($51,020) - $30,000 for a cleaning service, $3,000 for pest control, $7,200 for elevator maintenance, $7,200 for HVAC maintenance, $2,520 for generator maintenance, and $1,100 for other services.

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

Utility Services ($47,400) - electricity ($17,400) and water for Town properties ($30,000).

Insurance ($11,049) – allocated portion of insurance costs.

Repairs & Maintenance ($32,850) – maintenance of Town Hall and Annex including air conditioning systems, elevators, doors, locks, lighting and electrical systems.

Operating Supplies ($6,900) – consumables used in the operation of Town Hall (bathroom supplies, light bulbs, cleaning supplies, paper goods).

Capital Outlay ($58,000) -$8,000 to repair the roof of covered passageway between Town Hall and the Annex, and $50,000 to prepare a conceptual design for expansion of Town Hall.

Law Enforcement

Personal Services ($3,348,261) - salaries for members of the PBA bargaining unit were projected based upon 5% step increases and a 1% across-the-board (COLA) increase. Twenty-two full time sworn positions are budgeted (same as last year), a new part-time officer's position (Accreditation Coordinator), along with seven civilian positions.

Professional services ($11,740) –legal transcripts ($1,000), polygraph examinations ($740), and legal services ($10,000).

Other Contractual Services ($33,165) – promotional examinations ($1,800); scheduling and payroll software ($3,000); database fees (Tritech) ($5,440); Code Red ($4,800); Power DMS ($2,575); support for laptops (Tritech) ($4,000); evidence tracking software ($2,950); FACELOGICS ($600); LPR user fees ($8,000).

Travel & Per Diem ($5,000) – travel for training, seminars, and meetings.

Communication Services ($22,000) - $6,220 for cell phones, $12,000 for regular phone services (local and long distance) and T-1 internet service, and $3,780 for wireless hotspots.

Rentals and Leases ($90,891) – leases for sixteen vehicles ($87,771), and copier rental ($3,120).

Insurance ($48,992) – allocated portion of overall insurance cost.

Repairs and Maintenance ($61,436) - $51,436 for repairs and maintenance to vehicles and equipment, and $10,000 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 ($11,710) – cost of police chiefs' monthly meeting ($4,000); 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 ($131,503) - $69,815 for gasoline, $9,000 for marine patrol fuel and oil, $52,688 for uniforms, insignia, uniform cleaning, ammunition, photo supplies, and first aid and other supplies.

Books, Publications, Memberships, & Training ($15,540) - $1,500 for memberships, $4,068 for investigative data bases, $720 for Law Enforcement Handbooks, $1,800 for on line training, and $7,452 for firearms training and qualifications.

Capital Outlays ($92,720) - $3,267 for Tasers, $4,060 for rifle racks, $20,000 for police vehicle equipment (lights, sirens, and prisoner cages), $17,250 for mobile radios, $6,500 for surveillance equipment, $4,800 for dispatch equipment, $1,000 for a police bicycle, $2,000 for office furniture, $15,593 for body armor, $11,250 for fleet tracking system, $7,000 for building improvements for dispatch and property.

Building Department

Personal Services ($293,994) - includes funding for salaries and benefits for three full-time building department employees.

Professional services ($163,675) – funding for Town Planning (redevelopment reviews, zoning amendments, comprehensive plan amendments - $160,000), and temporary building official services ($3,675).

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

Travel & Per Diem ($2,100) – travel to conferences and seminars for recertification.

Communication Services ($9,000) – telephone and fax lines, air cards for laptops, and cell phones ($7,800), and FEDEX charges ($1,200).

Rentals and Leases ($1,260) – copier lease.

Insurance ($6,643) – allocated portion of insurance expense.

Repairs and Maintenance ($3,500) –charges for color copier ($1,500); and carpet repairs ($2,000).

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

Operating Supplies ($2,410) – vehicle fuel and consumable supplies.

Books, Publications, Memberships, & Training ($1,495) –staff training and memberships in professional organizations.

Code Enforcement

Personal Services ($81,874) - includes funding for salaries and benefits for one full-time code enforcement officer.

Professional services ($6,500) – funding for Town Attorney attendance at special master hearings

Travel & Per Diem ($2,000) – travel to annual conference.

Communication Services ($3,450) - $3,000 for regular phone service and $450 for a mobile phone.

Insurance ($1,661) – allocated portion of insurance expense.

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

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

4,000 hours were budgeted. Total budgeted expenditures for the department are $44,656.

Streets & Parkways

Personal Services ($304,081) - includes funding for salaries and benefits for five full-time streets and parkways employees, three of whom are partially charged to enterprise funds.

Other Contractual Services ($169,655) – funding for the landscape maintenance contract ($73,480), additional landscaping services ($48,000), rejuvenation of corner landscaping ($48,000) and software fees ($175).

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

Utility Services ($102,000) - electricity for street lighting ($75,600), and water for landscape irrigation ($26,400).

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

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

Repairs and Maintenance ($45,000) - 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 ($920) – vaccinations, drug/alcohol testing, medical charges for minor injuries.

Operating Supplies ($36,100) – various consumables used by the department: vehicle fuel, uniforms and cleaning, plant materials, chemicals, hardware supplies, small tools.

Books, Publications, Memberships, & Training ($6,520) – staff training and professional organization memberships.

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 ($264,410) - includes funding for salary and benefits for four full-time recreation employees.

Other Contractual Services ($50,000) – landscape maintenance for parks.

Travel and Per Diem ($400) – travel to meetings and conferences.

Communication Services ($2,000) – three mobile phones.

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

Rentals & Leases ($20,000) – contracted transportation ($10,000) and lease of one bus ($10,000) for recreation program participants.

Insurance ($9,473) – allocated portion of general insurance plus funding for recreation liability policy.

Repairs and Maintenance ($20,000) –Tot Lot repairs ($500), 92nd Street Park repairs ($5,000), fencing repairs for all parks ($4,000), painting at Tot Lot ($500), 98th Street Park repairs ($8,000), and electrical repairs ($2,000).

Promotional Activities ($1,000) – promotions for summer camp and aftercare.

Other current charges ($329,150) - 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 ($3,600), Tai Chi ($3,200), Pee Wee Soccer ($4,000), summer camp ($35,500), aftercare ($200,000), language program ($4,000), computer class ($3,000), Halloween parade ($3,000), other recreation programs ($4,000), Veterans' Day parade ($3,000), awards program ($6,000), and snow day ($20,000).

Operating Supplies ($15,000) – signs, janitorial supplies, and other supplies for parks and recreation programs.

Capital Outlay ($20,000) – exercise equipment for West Island parks.

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 ($541,583) for fiscal 2016 on the December 2003 League of Cities bond issue is budgeted here. The 2003 bonds were partially refinanced three 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
No increase in water rates is proposed.

Personal Services ($320,296) - 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 ($4,640) – 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 ($980) – mobile telephone service and FEDEX charges.

Insurance ($18,453) – allocated portion of insurance expense.

Repairs & Maintenance ($10,200) – vehicle maintenance, meters and installations, emergency water main repairs, and plumbing fittings.

Other Current Charges ($3,600) – utility location, vaccinations, drug testing, minor medical services and Department of Health testing after water main repairs.

Operating Supplies ($19,000) – vehicle fuel ($1,800), uniforms and cleaning, safety equipment, and tools ($2,000), water meters for inventory ($7,500), miscellaneous parts and supplies ($7,700).

Publications & Training ($5,500) – training for AMR meters ($4,500), and miscellaneous staff training ($1,000).

Transfer to General Fund ($185,000) - this amount is primarily to fund the year's debt service on the $9.4 million borrowed for the Community Enhancements Project.

Sewer Fund
A sewer rate increase of 10% is proposed. Miami-Dade County is increasing its wholesale sewage rate by 8.9% and Miami Beach is conducting a study of their costs for transmission of wastewater through their system that likely will result in a further increase to the Town.

Personal Services ($363,286) - 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 ($6,380) – allocated portion of the Town's audit costs.

Other Contractual Services ($4,300) – software fees, maintenance contract for air compressors, and meter calibration services.

Communications ($3,240) – 3 mobile telephones ($2,340) and express freight charges for replacement parts ($900).

Utility Services ($72,000) - electricity for sewage pumps.

Rentals & Leases ($5,000) – rental charges for backup sewer pump.

Insurance ($27,679) – allocated portion of Town's overall insurance costs.

Repairs and Maintenance ($64,600) – 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 ($16,900) – fuel for vehicles ($4,800), inventory for repairs ($8,800), and other consumable supplies ($3,300).

Capital Outlay ($355,000) - $300,000 for sewer lateral lines, $30,000 for remote monitoring system (SCADIA), and $25,000 for a backhoe.

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 ($442,665) - this amount will be used to 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 ($186,907) - 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 ($2,900) – allocated portion of the cost of the Town's audit.

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

Communications ($12,600) –wireless data connections for master parking meters ($11,100), and cell phone for parking enforcement specialist ($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 ($11,533) – allocated portion of overall insurance cost.

Repairs & Maintenance ($16,000) – repairs to parking garage, lots, and meters and parking enforcement vehicle ($5,000), air conditioning annual contract ($4,500), and elevator service contract for parking garage ($6,500).

Printing & Binding ($3,100) – parking permits and forms.

Other Current Charges ($9,000) – taxes on land leased for use as municipal parking.

Operating Supplies ($6,800) – supplies for the master meters and garage.

Capital Outlay ($170,000) – resurface/restripe lots ($20,000), master meters (2) for 95th Street lot ($30,000), and replace 8 master meters on Kane Concourse ($120,000).

Debt Service ($355,701) – interest ($93,701) and principal ($262,000) on the parking garage loan.

Solid Waste Fund

Operating Revenues – a ten percent increase in solid waste rates to our residents is proposed. Rates were last raised in 2000. Our contract for waste disposal includes provisions for annual increases based on CPI and dumping fees and the Town cannot continue to absorb those increases without incurring operating deficits. Revenues have also been negatively affected by the recent demolition of multifamily buildings on the East Island.

Solid Waste Disposal ($759,849) - consists of an estimate for regular service of $701,049, along with $58,800 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 ($2,900) – allocated portion of Town's audit cost.

Other Contractual Services ($4,200) - tipping fees incurred by the Town.

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

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

Operating Supplies ($6,075) - vehicle fuel ($2,575), and recycling bins and lids ($3,500).

Causeway Fund

Revenue estimates were prepared based upon the first eight months of 2014/2015 adjusted for historical seasonal fluctuations. Despite extensive construction activity on the bridge and road resurfacing by FDOT, revenues are only slightly below last year.

Personal Services ($1,250,094) – wages and related benefits for toll plaza, bridge, and causeway maintenance personnel, and allocated charges for general administrative salaries. Projected payroll costs have declined significantly due to the closure of the Toll Plaza.

Professional Services ($185,000) - $7,000 to partially fund lobbyist contract, $25,000 for the annual engineer's report, $70,000 for service and support for the toll management and collection system (Transcore), and $83,000 for a bridge maintenance contract.

Accounting & Auditing ($20,300) – allocated portion of the Town's audit cost.

Other Contractual Services ($300,000) - $250,000 for landscaping services and supplies, and $50,000 for pressure cleaning Kane Concourse sidewalks.

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

Utility Services ($50,000) – electricity ($20,000) and water ($30,000).

Rentals & Leases ($200,000) – holiday decorative lighting.

Insurance ($281,068) – the inland marine policy on the bridge is budgeted at $190,352, and the boiler and machinery policy on the bridge is estimated at $5,372. In addition, an allocated portion of the Town's overall insurance cost for property, liability, and workers' compensation is charged here.

Repairs & Maintenance ($150,000) – for tolling equipment, 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 ($1,500) – brochures, flyers, and forms for use at the toll plaza or bridge.

Operating Supplies ($30,000) – $15,000 for gas and diesel fuel, and $15,000 for uniforms and other consumable supplies.

Capital Outlay ($95,000) – artificial turf for medians ($40,000), electronic signs ($5,000), and replacement of two trucks ($50,000).

Debt Service ($1,120,836) - includes principal ($810,000) and interest ($310,836) for the Series 2012 Promissory Note issued to fund the SunPass conversion and causeway corridor rehabilitation project.

Transfers ($1,065,000) – transfer to the general fund.

Stormwater Fund

Revenue estimates assume no increase in the stormwater fee.

Personal Services ($51,963) - wages and related benefits for the Town's street sweeping operation are charged here, along with allocated general administrative salaries.

Professional Services ($35,000) – engineering services to commission deep well injection pumps ($30,000), and FEMA/NPDES consulting services ($5,000).

Accounting & Auditing ($1,160) – an allocated portion of the Town's audit cost.

Other Contractual Services ($105,000) – groundwater testing for injection wells ($25,000), and street sweeping contract ($80,000).

Travel and Per Diem ($455) – travel for NPDES training.

Utility Services ($1,200) – electricity for deep well injection pumps.

Insurance ($4,613) – an allocated portion of overall insurance costs.

Repairs and Maintenance ($57,200) – vacuum clean basins and culverts ($26,000), point repairs of outfalls ($3,500), repairs to street sweeper ($700), valley gutter repairs ($25,000), and hazardous waste removal ($2,000).

Operating Supplies ($10,500) – drainage nets for catch basins ($10,000), consumable supplies and NPDES Annual Surveillance Fee ($500).

Publications & Training ($2,000) – NPDES training.

Capital Outlay ($84,000) –lining of storm outfalls.

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND				
Estimated Revenues & Other				
Financing Sources				
Ad Valorem Taxes	$ 3,363,190	$ 3,253,507	$ 109,683	3.4%
Franchise Taxes:				
Florida Power & Light	337,500	324,000	13,500	4.2%
Peoples Gas	24,000	24,000	-	0.0%
Utility Taxes:				
Florida Power & Light	415,000	405,000	10,000	2.5%
People's Gas	22,000	22,000	-	0.0%
Simplified Telecommunications Tax	271,000	290,000	(19,000)	-6.6%
Intergovernmental Revenue				
Revenue Sharing (Sales Tax)	99,000	90,000	9,000	10.0%
Revenue Sharing (Fuel Tax)	41,000	37,000	4,000	10.8%
Sales Tax	413,000	400,000	13,000	3.3%
Transportation Surtax	214,000	198,000	16,000	8.1%
Anticipated Grant Revenues		500,000	(500,000)	-100.0%
Additional 6 cent Gas Tax	68,000	64,000	4,000	6.3%
Additional 3 cent Gas Tax	27,000	26,000	1,000	3.8%
Ticket Surcharges (Crossing Guards)	29,000	33,000	(4,000)	-12.1%
Professional and				
Occupational Licenses	62,000	63,000	(1,000)	-1.6%
Permits:				
Building	200,000	150,000	50,000	33.3%
Electrical	20,000	15,000	5,000	33.3%
Plumbing	13,000	6,000	7,000	116.7%
Air Conditioning	2,500	2,500	-	0.0%
Other Licenses and Permits	250,000	150,000	100,000	66.7%
Rents and Royalties	1,000	800	200	25.0%
Recreation Program Fees	253,700	260,500	(6,800)	-2.6%
Tennis Court Fees	500	1,000	(500)	-50.0%
Surcharge - Police Details	2,500	500	2,000	400.0%
Fines-Building Code Violations	50,000	40,000	10,000	25.0%
Other General Government				
Miscellaneous	65,000	60,000	5,000	8.3%
Election Fees	20	20	-	0.0%
Second Dollar Funding		1,800	(1,800)	-100.0%
Traffic Fines	35,000	35,000	-	0.0%
Interest	56,000	50,000	6,000	12.0%
Contributions from Other Funds				
Water Fund	177,000	170,000	7,000	4.1%
Stormwater Fund	-	15,000	(15,000)	-100.0%
Sewer Fund	412,486	442,655	(30,169)	-6.8%
Causeway Fund	1,065,000	1,065,000	-	0.0%
Appropriation from LETF			-	
Appropriation from Transit Reserve		23,400	(23,400)	-100.0%
Appropriated Fund Balance	50,000	1,000,000	(950,000)	-95.0%
Total Financing Sources	$ 8,039,396	$ 9,218,682	$ (1,179,286)	-12.8%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND				
GENERAL GOVERNMENT				
Legislative (Town Council):				
Executive Salaries	$ 7	$ 7	$ -	0.0%
Professional Services	13,200	10,800	2,400	22.2%
Other Contractual Services			-	
Travel and Per Diem	7,500	4,500	3,000	66.7%
Communications	19,560	19,560	-	0.0%
Insurance	1,661	1,554	107	6.9%
Printing and Binding	37,200	26,100	11,100	42.5%
Promotional Activities	3,500	2,000	1,500	75.0%
Other Current Charges and Obligations	12,850	11,250	1,600	14.2%
Office Supplies			-	
Operating Supplies	1,500	1,000	500	50.0%
Books, Publications, Memberships, & Training	5,250	3,250	2,000	61.5%
	$ 102,228	$ 80,021	$ 22,207	27.8%
Capital Outlay	$ 20,000		20,000	
Total Executive	$ 122,228	$ 80,021	42,207	52.7%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Executive (Town Manager):				
Personal Services:				
Salaries & Wages	$ 156,255	$ 139,606	$ 16,649	11.9%
Overtime Pay			-	
FICA Taxes	11,954	10,680	1,274	11.9%
Retirement Contribution	29,444	26,327	3,117	11.8%
Group Insurance	18,533	16,547	1,986	12.0%
Workers' Compensation	2,396	2,269	127	5.6%
Unemployment Compensation	781	698	83	11.9%
	219,363	196,127	23,236	11.8%
Operating Expenditures:				
Professional Services	51,000	51,000	-	0.0%
Other Contractual Services	5,000	17,500	(12,500)	-71.4%
Travel & Per Diem	9,600	9,600	-	0.0%
Communication Services	45,000	39,900	5,100	12.8%
Rentals & Leases	1,500	1,500	-	0.0%
Insurance	4,152	3,886	266	6.8%
Repairs & Maintenance	-		-	
Printing and Binding	3,000	3,000	-	0.0%
Promotional Activities	12,000		12,000	
Other Current Charges and Obligations	7,000	5,450	1,550	28.4%
Office Supplies			-	
Operating Supplies	1,900	1,350	550	40.7%
Books, Publications, Memberships, & Training	5,500	3,000	2,500	83.3%
	145,652	136,186	9,466	7.0%
Capital Outlay			-	
Total Executive	365,015	332,313	32,702	9.8%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Town Clerk's Office:				
Personal Services:				
Salaries & Wages	73,642	48,859	24,783	50.7%
Overtime Pay	1,473	977	496	50.8%
FICA Taxes	5,746	3,812	1,934	50.7%
Retirement Contribution	6,996	4,104	2,892	70.5%
Group Insurance	12,109	10,769	1,340	12.4%
Workers' Compensation	819	1,093	(274)	-25.1%
Unemployment Compensation	368	244	124	50.8%
	101,153	69,858	31,295	44.8%
Operating Expenditures:				
Professional Services			-	
Other Contractual Services	26,485	25,985	500	1.9%
Travel & Per Diem	3,000	3,000	-	0.0%
Communication Services	500		500	
Rentals & Leases	13,964	8,064	5,900	73.2%
Insurance	1,661	1,554	107	6.9%
Repairs & Maintenance	4,200	3,600	600	16.7%
Printing and Binding	1,250	1,250	-	0.0%
Promotional Activities			-	
Other Current Charges			-	
and Obligations	40,000	40,000	-	0.0%
Office Supplies	15,000	15,000	-	0.0%
Operating Supplies	10,000	5,000	5,000	100.0%
Books, Publications,			-	
Memberships, & Training	2,150	1,650	500	30.3%
	118,210	105,103	13,107	
Capital Outlay	-	-	-	
Total Town Clerk	219,363	174,961	44,402	25.4%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Financial & Administrative:				
Personal Services:				
Salaries & Wages	$ 74,457	$ 68,923	$ 5,534	8.0%
Overtime Pay	3,723	3,446	277	8.0%
FICA Taxes	5,981	5,536	445	8.0%
Retirement Contribution	7,073	5,790	1,283	22.2%
Group Insurance	15,234	13,570	1,664	12.3%
Workers' Compensation	1,244	1,184	60	5.1%
Unemployment Compensation	372	345	27	7.8%
	108,084	98,794	9,290	9.4%
Operating Expenditures:				
Professional Services	31,700	31,700	0	0.0%
Accounting and Auditing	19,720	17,920	1,800	10.0%
Other Contractual Services	6,000	6,000	-	0.0%
Travel & Per Diem	1,340	1,340	-	0.0%
Communication Services	600	400	200	50.0%
Rentals and Leases	4,800	4,200	600	14.3%
Insurance	830	777	53	6.8%
Repairs & Maintenance	250	500	(250)	-50.0%
Printing and Binding	750	750	-	0.0%
Other Current Charges and Obligations	500	500	-	0.0%
Office Supplies			-	
Operating Supplies			-	
Books, Publications, Memberships, & Training	1,580	2,380	(800)	-33.6%
	68,070	66,467	1,603	2.4%
Capital Outlay			-	
Total Financial & Adm.	176,154	165,261	10,893	6.6%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Information Technology				
Personal Services:				
Salaries & Wages	$ 32,713	$ 28,823	$ 3,890	13.5%
Overtime Pay	1,636	1,441	195	13.5%
FICA Taxes	2,628	2,315	313	13.5%
Retirement Contribution	3,108	2,421	687	28.4%
Group Insurance	6,127	5,413	714	13.2%
Workers' Compensation	470	448	22	4.9%
Unemployment Compensation	164	144	20	13.9%
	46,846	41,005	5,841	14.2%
Operating Expenditures:				
Professional Services	55,000	25,000	30,000	120.0%
Accounting and Auditing			-	
Other Contractual Services			-	
Travel & Per Diem			-	
Communication Services	19,800	1,800	18,000	1000.0%
Rentals and Leases			-	
Insurance	830	777	53	6.8%
Repairs & Maintenance	10,000	5,000	5,000	100.0%
Printing and Binding			-	
Other Current Charges and Obligations		2,000	(2,000)	-100.0%
Office Supplies			-	
Operating Supplies	34,500	32,500	2,000	6.2%
Books, Publications, Memberships, & Training	2,500	2,500	-	0.0%
	122,630	69,577	53,053	76.3%
Capital Outlay			-	
Total Information Technology	169,476	110,582	58,894	53.3%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
Legal:				
Professional Services	118,000	120,000	(2,000)	-1.7%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	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	
Operating Expenditures:				
Professional Services			-	
Other Contractual Services	51,020	57,420	(6,400)	-11.1%
Communication Services	1,800	1,800	-	0.0%
Utility Services	47,400	36,000	11,400	31.7%
Rentals and Leases			-	
Insurance	11,049	10,027	1,022	10.2%
Repairs & Maintenance	32,850	25,300	7,550	29.8%
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	6,900	5,640	1,260	22.3%
	151,019	136,187	14,832	10.9%
Capital Outlay	58,000	46,200	11,800	25.5%
TOTAL PUBLIC BUILDINGS	209,019	182,387	26,632	14.6%
TOTAL GENERAL GOVERNMENT	$ 1,359,255	$ 1,165,525	$ 134,836	16.6%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
PUBLIC SAFETY				
Police Department				
Personal Services:				
Salaries & Wages	$ 2,237,761	$ 2,109,625	$ 128,136	6.1%
Overtime Pay	200,000	200,000	-	0.0%
FICA Taxes	186,489	176,686	9,803	5.5%
Retirement Contribution	313,287	422,980	(109,693)	-25.9%
Group Insurance	353,961	341,245	12,716	3.7%
Workers' Compensation	45,574	42,877	2,697	6.3%
Unemployment Compensation	11,189	10,548	641	6.1%
	3,348,261	3,303,961	44,300	1.3%
Operating Expenditures:				
Professional Services	11,740	19,100	(7,360)	-38.5%
Other Contractual Services	33,165	1,800	31,365	1742.5%
Travel & Per Diem	5,000		5,000	
Communication Services	22,000	23,200	(1,200)	-5.2%
Rentals and Leases	90,891	91,586	(695)	-0.8%
Insurance	48,992	50,519	(1,527)	-3.0%
Repairs & Maintenance	61,436	49,000	12,436	25.4%
Printing and Binding	1,200	1,200	-	0.0%
Promotional Activities	400	400	-	0.0%
Other Current Charges and Obligations	11,710	12,710	(1,000)	-7.9%
Office Supplies			-	
Operating Supplies	131,503	117,413	14,090	12.0%
Books, Publications, Memberships, & Training	15,540	15,840	(300)	-1.9%
	433,577	382,768	50,809	13.3%
Capital Outlay	92,720	89,850	2,870	3.2%
Total Police Department	$ 3,874,558	$ 3,776,579	$ 97,979	2.6%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
PUBLIC SAFETY				
Building Inspections				
Personal Services:				
Salaries & Wages	$ 221,381	$ 216,995	$ 4,386	2.0%
Overtime Pay			-	
FICA Taxes	16,936	16,600	336	2.0%
Retirement Contribution	21,031	18,228	2,803	15.4%
Group Insurance	29,831	28,079	1,752	6.2%
Workers' Compensation	3,708	3,772	(64)	-1.7%
Unemployment Compensation	1,107	1,085	22	2.0%
	293,994	284,759	9,235	3.2%
Operating Expenditures:				
Professional Services	163,675	161,500	2,175	1.3%
Other Contractual Services	4,000	4,000	-	0.0%
Travel and per diem	2,100	543	1,557	286.7%
Communication Services	9,000	5,520	3,480	63.0%
Rentals and Leases	1,260	2,520	(1,260)	-50.0%
Insurance	6,643	5,441	1,202	22.1%
Repairs and Maintenance	3,500	1,500	2,000	133.3%
Printing and Binding	650	650	-	0.0%
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	2,410	2,200	210	9.5%
Books, Publications, Memberships, & Training	1,495	1,929	(434)	-22.5%
	194,733	185,803	8,930	4.8%
Capital Outlay	-	-	-	#DIV/0!
Total Building Inspections	$ 488,727	$ 470,562	$ 18,165	3.9%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
PUBLIC SAFETY				
Code Enforcement				
Personal Services:				
Salaries & Wages	$ 54,526	$ 50,870	$ 3,656	7.2%
Overtime Pay			-	
FICA Taxes	4,171	3,892	279	7.2%
Retirement Contribution	5,180	4,273	907	21.2%
Group Insurance	16,829	15,822	1,007	6.4%
Workers' Compensation	895	1,935	(1,040)	-53.7%
Unemployment Compensation	273	254	19	7.5%
	81,874	77,046	4,828	6.3%
Operating Expenditures:				
Professional Services	6,500	10,000	(3,500)	-35.0%
Other Contractual Services			-	
Travel and per diem	2,000	1,000	1,000	100.0%
Communication Services	3,450	450	3,000	666.7%
Rentals and Leases			-	
Insurance	1,661	1,554	107	6.9%
Repairs and Maintenance	3,000	3,500	(500)	-14.3%
Printing and Binding	850	850	-	0.0%
Other Current Charges and Obligations	550	550	-	0.0%
Office Supplies			-	
Operating Supplies	2,000	2,000	-	0.0%
Books, Publications, Memberships, & Training	1,650	1,650	-	0.0%
	21,661	21,554	107	0.5%
Capital Outlay	-	-	-	#DIV/0!
Total Code Enforcement	$ 103,535	$ 98,600	$ 4,935	5.0%

Other Public Safety (Crossing Guards)	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
Personal Services:				
Salaries & Wages	$ 40,190	$ 47,360	$ (7,170)	-15.1%
FICA Taxes	3,075	3,623	(548)	-15.1%
Retirement Contribution			-	
Group Insurance			-	
Workers' Compensation	690	721	(31)	-4.3%
Unemployment Compensation	201	237	(36)	-15.2%
	44,156	51,941	(7,785)	-15.0%
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	44,656	52,441	(7,785)	-14.8%
TOTAL PUBLIC SAFETY	$ 4,511,476	$ 4,398,182	$ 108,359	2.6%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
DEPARTMENT OF STREETS & PARKWAYS				
Personal Services:				
Salaries & Wages	$ 201,897	$ 230,232	$ (28,335)	-12.3%
Overtime Pay	4,038	4,605	(567)	-12.3%
FICA Taxes	15,754	17,965	(2,211)	-12.3%
Retirement Contribution	19,180	19,339	(159)	-0.8%
Group Insurance	59,784	55,848	3,936	7.0%
Workers' Compensation	2,419	3,286	(867)	-26.4%
Unemployment Compensation	1,009	1,151	(142)	-12.3%
	304,081	332,426	(28,345)	-8.5%
Operating Expenditures:				
Other Contractual Services	169,655	173,955	(4,300)	-2.5%
Professional services			-	
Travel and Per Diem			-	
Communications	6,600	6,600	-	0.0%
Utility Services	102,000	84,000	18,000	21.4%
Rentals & Leases	1,500	1,500	-	0.0%
Insurance	7,473	8,549	(1,076)	-12.6%
Repairs and Maintenance.	45,000	46,000	(1,000)	-2.2%
Printing & Binding			-	
Other Current Charges			-	
and Obligations	920	400	520	130.0%
Office Supplies			-	
Operating Supplies	36,100	35,250	850	2.4%
Books, Publications,				
Memberships, & Training	6,520	6,270	250	4.0%
	375,768	362,524	13,244	3.7%
Capital Outlay	-	256,500	(256,500)	-100.0%
Total STREETS & PARKWAYS	$ 679,849	$ 951,450	$ (271,601)	-28.5%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	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	$ 84,800	$ -	0.0%
Travel and Per Diem				
Utility Services				
Insurance				
Repairs and Maintenance.		-	-	
Other Current Charges and Obligations				
Operating Supplies	$ 11,000	11,000	-	0.0%
	95,800	95,800	-	0.0%
TOTAL PUBLIC TRANSPORTATION	$ 95,800	$ 95,800	$ -	0.0%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	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 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEPARTMENT OF RECREATION				
Personal Services:				
Salaries & Wages	$ 202,142	$ 82,805	$ 119,337	144.1%
FICA Taxes	15,464	6,335	9,129	144.1%
Retirement Contribution			-	
Group Insurance	42,570	7,929	34,641	436.9%
Workers' Compensation	3,223	168	3,055	1818.5%
Unemployment Compensation	1,011	414	597	144.2%
	264,410	97,651	166,759	2
Operating Expenditures:				
Other Contractual Services	50,000		50,000	
Professional services			-	
Travel and Per Diem	400	800	(400)	-50.0%
Communication Services	2,000	864	1,136	131.5%
Utility Services	15,000	15,000	-	0.0%
Rentals & Leases	20,000	10,000	10,000	100.0%
Insurance	9,473	3,554	5,919	166.5%
Repairs and Maintenance.	20,000	16,500	3,500	21.2%
Printing & Binding			-	
Promotional Activities	1,000	500	500	100.0%
Other Current Charges and Obligations	329,150	330,650	(1,500)	-0.5%
Operating Supplies	15,000	3,500	11,500	328.6%
	462,023	381,368	80,655	21.1%
Capital Outlay	20,000	1,500,000	(1,480,000)	-98.7%
Transfer to reserves	65,000	65,000		
TOTAL RECREATION	$ 811,433	$ 2,044,019	$ (1,232,586)	-60.3%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEBT SERVICE				
Principal	295,000	291,000	4,000	1.4%
Interest	246,583	252,706	(6,123)	-2.4%
Combined			-	
TOTAL DEBT SERVICE	$ 541,583	$ 543,706	$ (2,123)	-0.4%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND SUMMARY:				
Financial Sources:				
Revenues	$6,334,910	$6,502,627	$ (167,717)	-2.6%
Interfund Transfers	1,654,486	1,692,655	(38,169)	-2.3%
Appropriated Fund Balance	50,000	1,023,400	(973,400)	-95.1%
Loan Proceeds	0	0	-	
	8,039,396	9,218,682	(1,179,286)	-12.8%
Financial Uses:				
Personal Services	4,812,229	4,553,575	258,654	5.7%
Operating Expenditures	2,409,864	2,143,851	266,013	12.4%
Capital Outlay	190,720	1,892,550	(1,701,830)	-89.9%
Debt Service	541,583	543,706	(2,123)	-0.4%
Grants and Aids	20,000	20,000	-	0.0%
Transfers	65,000	65,000	-	0.0%
	$8,039,396	$9,218,682	(1,179,286)	-12.8%
Excess of Sources Over (Deficiency of Sources Under) Uses	$ -	$ -	$ -	

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL FUND RECAP				
Personal Services:				
Salaries & Wages	3,294,971	3,024,105	270,866	9.0%
Overtime Pay	210,870	210,469	401	0.2%
FICA Taxes	268,198	247,444	20,754	8.4%
Retirement Contribution	405,299	503,462	(98,163)	-19.5%
Group Insurance	554,978	495,222	59,756	12.1%
Workers' Compensation	61,438	57,753	3,685	6.4%
Unemployment Compensation	16,475	15,120	1,355	9.0%
	4,812,229	4,553,575	258,654	5.7%
Operating Expenditures:				
Professional Services	450,815	429,100	21,715	5.1%
Accounting & Auditing	19,720	17,920	1,800	10.0%
Other Contractual Services	430,125	371,460	58,665	15.8%
Travel & Per Diem	30,940	20,783	10,157	48.9%
Communication Services	130,310	100,094	30,216	30.2%
Rentals & Leases	133,915	119,370	14,545	12.2%
Insurance	94,425	88,192	6,233	7.1%
Repairs & Maintenance	180,236	150,900	29,336	19.4%
Printing and Binding	44,900	33,800	11,100	32.8%
Promotional Activities	16,900	2,900	14,000	482.8%
Other Current Charges and Obligations	402,680	403,510	(830)	-0.2%
Office Supplies	15,000	15,000	-	0.0%
Operating Supplies	253,313	217,353	35,960	16.5%
Utility Services	164,400	135,000	29,400	21.8%
Books, Publications, Memberships, & Training	42,185	38,469	3,716	9.7%
	2,409,864	2,143,851	266,013	12.4%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
Capital Outlay	190,720	1,892,550	(1,701,830)	-89.9%
Debt Service				
Principal	295,000	291,000	4,000	1.4%
Interest	246,583	252,706	(6,123)	-2.4%
Combined	0	0	-	
	541,583	543,706	(2,123)	-0.4%
Grants and Aids	20,000	20,000	0	0.0%
Transfers and Reserves	65,000	65,000	0	
TOTAL GEN FUND BUDGET	$8,039,396	$9,218,682	$ (1,179,286)	-12.8%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
WATER FUND				
Estimated Sources:				
Water Sales	$ 1,232,000	$ 1,224,000	$ 8,000	0.7%
Interest Income	34,000	25,000	9,000	36.0%
Change in Fair Value of Investments				
Gain/Loss on Investments			-	
Miscellaneous Income	100,000	25,000	75,000	300.0%
Grant-Automated Meter Read			-	
Appropiated Retained Earnings			-	
Total Sources	$ 1,366,000	$ 1,274,000	$ 92,000	7.2%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
WATER FUND				
Personal Services:				
Salaries & Wages	$ 218,604	$ 218,111	$ 493	0.2%
Overtime Pay	10,930	10,906	24	0.2%
FICA Taxes	17,559	17,520	39	0.2%
Retirement Contribution	20,767	18,321	2,446	13.4%
Group Insurance	47,218	46,071	1,147	2.5%
Workers' Compensation	4,125	4,181	(56)	-1.3%
Unemployment Compensation	1,093	1,091	2	0.2%
	320,296	316,201	4,095	1.3%
Operating Expenses:				
Water Purchases	600,000	623,580	(23,580)	-3.8%
Professional Services			-	
Accounting and Auditing	4,640	4,480	160	3.6%
Other Contractual Services	18,600	18,600	-	0.0%
Travel and per diem			-	
Communications	980	720	260	36.1%
Utility Services			-	
Rentals and Leases			-	
Insurance	18,453	20,574	(2,121)	-10.3%
Repairs & Maintenance	10,200	16,700	(6,500)	-38.9%
Printing and Binding			-	
Other Current Charges and Obligations	3,600	2,400	1,200	50.0%
Office Supplies			-	
Operating Supplies	19,000	11,380	7,620	67.0%
Books, Publications, Memberships, & Training	5,500	500	5,000	1000.0%
	680,973	698,934	(17,961)	-2.6%
Capital Outlay			-	
Transfers:				
General Fund (Debt Service)	185,000	170,000	15,000	8.8%
Sewer Fund			-	
	185,000	170,000	15,000	8.8%
Increase in Operating Balance	179,731	88,865	90,866	102%
Total Resources Allocated WATER FUND	$ 1,366,000	$ 1,274,000	$ 92,000	7.2%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
::				
SEWER FUND				
Estimated Sources:				
Sewage Charges	$ 2,200,000	$ 2,070,600	$ 129,400	6.2%
Interest Income		-	-	
Change in Fair Value of Investments				
Gain/Loss on Investment Sales			-	
Miscellaneous Income	60,000	25,000	35,000	140.0%
Appropiated Retained Earnings			-	
Transfer from Water Fund			-	
Loan Proceeds			-	
Total Sources	$ 2,260,000	$ 2,095,600	$ 164,400	7.8%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
SEWER FUND				
Personal Services:				
Salaries & Wages	$ 225,567	$ 233,221	$ (7,654)	-3.3%
Overtime Pay	45,113	46,644	(1,531)	-3.3%
FICA Taxes	20,707	21,410	(703)	-3.3%
Retirement Contribution	21,429	19,591	1,838	9.4%
Group Insurance	45,816	46,371	(555)	-1.2%
Workers' Compensation	3,526	3,665	(139)	-3.8%
Unemployment Compensation	1,128	1,166	(38)	-3.3%
	363,286	372,068	(8,782)	-2.4%
Operating Expenses:				
Sewage Disposal	690,000	720,291	(30,291)	-4.2%
Professional Services	30,000	20,000	10,000	50.0%
Accounting and Auditing	6,380	6,720	(340)	-5.1%
Other Contractual Services	4,300	5,500	(1,200)	-21.8%
Travel & Per Diem			-	
Communications	3,240	5,100	(1,860)	-36.5%
Utility Services	72,000	66,000	6,000	9.1%
Rentals and Leases	5,000	2,000	3,000	150.0%
Insurance	27,679	32,003	(4,324)	-13.5%
Repairs & Maintenance	64,600	73,500	(8,900)	-12.1%
Printing and Binding			-	
Other Current Charges and Obligations	1,200	1,200	-	0.0%
Office Supplies			-	
Operating Supplies	16,900	21,300	(4,400)	-20.7%
Books, Publications, Memberships, & Training			-	
	921,299	953,614	(32,315)	-3.4%
Capital Outlay:	355,000	212,000	143,000	67.5%
	355,000	212,000	143,000	67.5%
Debt Service (Int & Principal):	75,320	75,320	-	0.0%
Transfers:				
General Fund (Debt Service)	442,655	442,655	-	0.0%
Increase in Operating Balance	102,440	39,943	62,497	156%
Total Resources Allocated SEWER FUND	$ 2,260,000	$ 2,095,600	$ 164,400	7.8%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
::				
PARKING FUND				
Estimated Sources:				
Operating Income				
Meters	$ 160,000	$ 158,000	2,000	1.3%
Permits	$ 330,000	$ 295,000	35,000	11.9%
Fines	$ 50,000	$ 30,000	20,000	66.7%
Interest Income			0	
Miscellaneous Income	120,000	120,000	0	0.0%
Loan Proceeds			0	
Land Sale Proceeds			0	
Appropiated Retained Earnings	170,000	10,000	160,000	1600.0%
Total Sources	$ 830,000	$ 613,000	$ 217,000	35.4%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
PARKING FUND				
Personal Services:				
Salaries & Wages	$ 125,681	$ 95,078	$ 30,603	32.2%
Overtime Pay	11,311	8,557	$ 2,754	
FICA Taxes	10,480	7,928	2,552	32.2%
Retirement Contribution	11,940	7,987	3,953	49.5%
Group Insurance	25,146	20,419	4,727	23.2%
Workers' Compensation	1,721	1,806	(85)	-4.7%
Unemployment Compensation	628	475	153	32.2%
	186,907	142,250	44,657	31.4%
Operating Expenses:				
Professional Services			-	
Accounting and Auditing	2,900	2,240	660	29.5%
Other Contractual Services	3,000	3,000	-	
Travel and per diem			-	
Communications	12,600	11,700	900	7.7%
Utility Services	19,800	19,800	-	0.0%
Rentals and Leases	15,860	15,860	-	0.0%
Insurance	11,533	6,858	4,675	68.2%
Repairs & Maintenance	16,000	31,000	(15,000)	-48.4%
Printing and Binding	3,100	3,625	(525)	-14.5%
Other Current Charges and Obligations	9,000	8,100	900	11.1%
Office Supplies			-	
Operating Supplies	6,800	10,000	(3,200)	-32.0%
Books, Publications, Memberships, & Training				
	100,593	112,183	(11,590)	-10.3%
Capital Outlay	170,000	10,000	160,000	1600.0%
	170,000	10,000	160,000	1600.0%
Debt Service:				
Interest Payments	93,701	99,110	(5,409)	-5.5%
Principal Payments	262,000	249,000	13,000	5.2%
	355,701	348,110	7,591	2.2%
Increase in Operating Balance	16,799	457	16,342	3575.9%
Total Resources Allocated PARKING FUND	$ 830,000	$ 613,000	$ 217,000	35.4%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
::				
SOLID WASTE FUND				
Estimated Sources:				
Collection Fees				
Collection Fees - Single Family	$ 96,030	$ 89,800	$ 6,230	6.9%
Collection Fees - Multi Family	$ 443,300	$ 408,000	35,300	8.7%
Recycling Only Fees			-	
Collection Fees - Apartments	$ 149,600	$ 142,000	7,600	5.4%
Collection Fees (Daily)	62,900	57,780	5,120	8.9%
Collect Fees (Offices)	31,900	30,000	1,900	6.3%
Contrib From Gen Fd.			-	
Interest Income			-	
Miscellaneous Income	5,000	5,000	-	0.0%
State Grant-Recycling			-	
Transfers In			-	
Appropiated Retained Earnings			-	
Total Sources	$ 788,730	$ 732,580	$ 56,150	7.7%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	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	701,049	697,400	3,649	0.5%
Solid Waste Disposal - Daily	58,800	54,000	4,800	8.9%
Professional Services			-	
Accounting and Auditing	2,900	2,800	100	3.6%
Other contractual Services	4,200	4,500	(300)	-6.7%
Travel & per diem			-	
Communications			-	
Utility Services			-	
Insurance			-	
Repairs & Maintenance	1,000	1,000	-	0.0%
Printing and Binding			-	
Other Current Charges and Obligations	800	800	-	0.0%
Office Supplies			-	
Operating Supplies	6,075	3,600	2,475	68.8%
Rentals and Leases			-	
Books, Publications, Memberships, & Training			-	
	774,824	764,100	10,724	1.4%
Capital Outlay:			-	
	-	-	-	
Increase in Operating Balance	13,906	(31,520)	45,426	-144.1%
Total Resources Allocated SOLID WASTE FUND	$ 788,730	$ 732,580	$ 56,150	7.7%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
:: **CAUSEWAY FUND**				
Estimated Sources:				
SunPass/Toll-by-Plate Receipts	$4,733,000	$4,300,000	$ 433,000	10.1%
Annual Passes	490,000	500,000	(10,000)	-2.0%
Commuter & Other Passes		786,000	(786,000)	-100.0%
Bus Revenue			-	
Rents & Royalties	87,000	86,000	1,000	1.2%
Transponder Fees		-	-	
Interest Income	32,000	25,000	7,000	28.0%
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	$5,342,000	$5,697,000	$ (355,000)	-6.2%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
CAUSEWAY FUND				
Personal Services:				
Salaries & Wages	$ 861,999	$ 1,421,349	$ (559,350)	-39.4%
Overtime Pay	38,790	63,961	(25,171)	-39.4%
FICA Taxes	68,910	113,626	(44,716)	-39.4%
Retirement Contribution	81,890	119,393	(37,503)	-31.4%
Group Insurance	188,440	336,192	(147,752)	-43.9%
Workers' Compensation	5,755	9,183	(3,428)	-37.3%
Unemployment Compensation	4,310	7,107	(2,797)	-39.4%
	1,250,094	2,070,811	(820,717)	-39.6%
Operating Expenses:				
Professional Services	185,000	102,000	83,000	81.4%
Accounting and Auditing	20,300	20,160	140	0.7%
Other Contractual Services	300,000	275,000	25,000	9.1%
Travel and Per Diem			-	
Communication Services	40,000	40,800	(800)	-2.0%
Utility Services	50,000	45,400	4,600	10.1%
Rentals and Leases	200,000	15,000	185,000	1233.3%
Insurance	281,068	211,132	69,936	33.1%
Repairs & Maintenance	150,000	74,000	76,000	102.7%
Promotional Activities			-	
Printing and Binding	1,500	2,000	(500)	-25.0%
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	30,000	11,000	19,000	172.7%
Books, Publications, Memberships, & Training			-	
	1,257,868	796,492	461,376	57.9%
Capital Outlay	95,000	84,000	11,000	13.1%
	95,000	84,000	11,000	13.1%
Debt Service:				
Interest Payments	310,836	330,823	(19,987)	-6.0%
Principal Payments	810,000	790,000	20,000	2.5%
	1,120,836	1,120,823	13	0.0%
Transfers:				
Reserve for Replacement			-	
General Fund	1,065,000	1,065,000	-	0.0%
	1,065,000	1,065,000	-	0.0%
Increase in Operating Balance	553,202	559,874	(6,672)	-1.2%
Total Resources Allocated CAUSEWAY FUND	$ 5,342,000	$ 5,697,000	$ (355,000)	-6.2%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
STORMWATER FUND				
Estimated Sources:				
Stormwater Fee	206,000	210,000	$ (4,000)	-1.9%
Appropriated Retained Earnings	148,000	144,000	4,000	2.8%
Total Sources	$ 354,000	$ 354,000	$ -	0.0%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
STORMWATER FUND				
Personal Services:				
Salaries & Wages	40,607	44,319	(3,712)	-8.4%
FICA Taxes	3,106	3,390	(284)	-8.4%
Retirement Contribution	3,858	3,723	135	3.6%
Group Insurance	3,400	3,207	193	6.0%
Workers' Compensation	789	827	(38)	-4.6%
Unemployment Compensation	203	222	(19)	-8.6%
	51,963	55,688	(3,725)	-6.7%
Operating Expenses:				
Professional Services	35,000		35,000	
Accounting and Auditing	1,160	1,680	(520)	-31.0%
Other Contractual Services	105,000	90,000	15,000	16.7%
Travel and Per Diem	455		455	
Communication Services			-	
Utility Services	1,200		1,200	
Rentals and Leases			-	
Insurance	4,613	4,572	41	0.9%
Repairs & Maintenance	57,200	35,200	22,000	62.5%
Printing and Binding			-	
Promotional Activities			-	
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	10,500	2,600	7,900	303.8%
Books, Publications, Memberships, & Training	2,000	3,000	(1,000)	-33.3%
	217,128	137,052	80,076	58.4%
Capital Outlay	84,000	144,000	(60,000)	-41.7%
Transfers:				
General Fund (for Debt Service)		15,000	(15,000)	-100.0%
	-	15,000	(15,000)	-100.0%
Increase in Operating Balance	909	2,260	(1,351)	
Total Resources Allocated STORMWATER FUND	$ 354,000	$ 354,000	$ -	0.0%

TOWN OF BAY HARBOR ISLANDS
Proposed Operating Budgets
2015-2016

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
Recap All Funds Estimated Sources:				
Ad Valorem Taxes	$ 3,363,190	$ 3,253,507	$ 109,683	3.4%
Franchise Fees	361,500	348,000	13,500	3.9%
Utility Taxes	437,000	427,000	10,000	2.3%
Telecommunications Tax	271,000	290,000	(19,000)	-6.6%
Intergovernmental Rev.	891,000	1,348,000	(457,000)	-33.9%
Licenses & Permits	485,500	323,500	162,000	50.1%
Professional & Occup Lics	62,000	63,000	(1,000)	-1.6%
Charges For Services	322,720	322,820	(100)	0.0%
Fines & Forfeitures	135,000	106,800	28,200	26.4%
Interest Income	122,000	100,000	22,000	22.0%
Miscellaneous Income	285,000	175,000	110,000	62.9%
Operating Income-Ent Funds	10,221,730	10,357,180	(135,450)	-1.3%
Appropiated Retained Earnings/Fund Balance	368,000	1,177,400	(809,400)	-68.7%
Loan Proceeds	-	-	-	
Land Sale Proceeds	-	-	-	
Total Sources Before Interfund Transfers	17,325,640	18,292,207	(966,567)	-5.3%
Interfund Transfers:				
Water Fund to General (Debt Service)	177,000	170,000	7,000	4.1%
Sewer Fund to General (Debt Service)	412,486	442,655	(30,169)	-6.8%
Stormwater Fund to General (Debt Svc)	-	15,000	(15,000)	-100.0%
Water Fund to Sewer Fund	-	-	-	
Reimb-Causeway to General	1,065,000	1,065,000	-	0.0%
Total Interfund	1,654,486	1,692,655	(38,169)	-2.3%
Total Financial Sources:	$ 18,980,126	$ 19,984,862	$ (1,004,736)	-5.0%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
Recap All Funds Estimated Uses by Object:				
Personal Services	$ 6,984,775	$ 7,510,593	$ (525,818)	-7.0%
Operating Expenses/Expenditures	6,362,549	5,606,226	756,323	13.5%
Capital Outlay	894,720	2,342,550	(1,447,830)	-61.8%
Debt Service	2,093,440	2,087,959	5,481	0.3%
Grants and Aids	20,000	20,000	-	0.0%
	$ 16,355,484	$ 17,567,328	$ (1,211,844)	-6.9%
Transfers:				
Water Fund to Sewer Fund	-	-	-	
Transfer to Reserves	65,000	65,000	-	0.0%
Causeway to General Fund	1,065,000	1,065,000	-	0.0%
Water to General for Debt Service	185,000	170,000	15,000	8.8%
Sewer to General for Debt Service	442,655	442,655	-	0.0%
Stormwater to General for Debt Service	-	15,000	(15,000)	-100.0%
	1,757,655	1,757,655	-	0.0%
Increase in Operating Balance	866,987	659,879	207,108	31.4%
Total Financial Uses	$ 18,980,126	$ 19,984,862	$ (1,004,736)	-5.0%

		Proposed Budget 2015-2016		Adopted Budget 2014-2015		Increase (Decrease)	% Increase (Decrease)
Recap All Funds							
Estimated Uses by Sub-Object							
Personal Services:							
Salaries & Wages	$	4,767,429	$	5,036,183	$	(268,754)	-5.3%
Overtime Pay		317,014		340,537		(23,523)	-6.9%
FICA Taxes		388,960		411,318		(22,358)	-5.4%
Retirement Contribution		545,183		672,477		(127,294)	-18.9%
Group Insurance		864,998		947,482		(82,484)	-8.7%
Workers' Compensation		77,354		77,415		(61)	-0.1%
Unemployment Compensation		23,837		25,181		(1,344)	-5.3%
		6,984,775		7,510,593		(525,818)	-7.0%
Operating Expenses:							
Professional Services		700,815		551,100		149,715	27.2%
Accounting and Auditing		58,000		56,000		2,000	3.6%
Other Contractual Services		2,315,074		2,239,751		75,323	3.4%
Water Purchases		600,000		623,580		(23,580)	-3.8%
Travel and Per Diem		31,395		20,783		10,612	51.1%
Communication Services		187,130		158,414		28,716	18.1%
Utility Services		307,400		266,200		41,200	15.5%
Rentals and Leases		354,775		152,230		202,545	133.1%
Insurance		437,771		363,331		74,440	20.5%
Repairs & Maintenance		479,236		382,300		96,936	25.4%
Printing and Binding		49,500		39,425		10,075	25.6%
Promotional Activities		16,900		2,900		14,000	482.8%
Other Current Charges and Obligations		417,280		416,010		1,270	0.3%
Office Supplies		15,000		15,000		-	0.0%
Operating Supplies		342,588		277,233		65,355	23.6%
Books, Publications, Memberships, & Training		49,685		41,969		7,716	18.4%
		6,362,549		5,606,226		756,323	13.5%

	Proposed Budget 2015-2016	Adopted Budget 2014-2015	Increase (Decrease)	% Increase (Decrease)
Capital Outlay	894,720	2,342,550	(1,447,830)	-61.8%
Debt Service:				
Combined Interest/Principal	75,320	75,320	-	0.0%
Interest Payments	651,120	682,639	(31,519)	-4.6%
Principal Payments	1,367,000	1,330,000	37,000	2.8%
	2,093,440	2,087,959	5,481	0.3%
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	1,065,000	1,065,000	-	0.0%
Water to General (for debt service)	185,000	170,000	15,000	8.8%
Sewer to General (for debt service)	442,655	442,655	-	0.0%
Stormwater to General (for debt service)	-	15,000	(15,000)	-100.0%
	1,757,655	1,757,655	-	0.0%
Increase in Operating Balance	866,987	659,879	207,108	31.4%
Total All Funds Financial Uses:	$ 18,980,126	$ 19,984,862	$ (1,004,736)	-5.0%
Excess (Deficiency) of Sources Over (Under) Uses	$ -	$ -	$ -	