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 24, 2017

CALL TO ORDER: 7:00 p.m.

PLEDGE OF ALLEGIANCE:

ROLL CALL:

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

2. **Discussion** and review of proposed budget.

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

4. **Discussion** regarding additional workshop (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 11, immediately preceding the Regular Council Meeting. The second Hearing could be scheduled after 5:00 PM on any of the following dates: September 18, 25, 26, 27, or 28.

ADJOURNMENT: Approximately 8:00 p.m.

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.

AGENDA ITEM REPORT
July 24, 2017

ITEM NUMBER: 1.

ITEM: Brief overview of the proposed budget by Town Manager Ronald J. Wasson.

DESCRIPTION:

RECOMMENDED ACTION:

FINANCIAL ANALYSIS:

BUDGET IMPACT:

Submitted By: Alba Chang, Deputy Town Clerk

ATTACHMENTS

1.	Proposed Budget	Budget Work Papers.pdf

MEMORANDUM

DATE: July 20, 2017

TO: Mayor and Council

THROUGH: Ronald J. Wasson, Town Manager

FROM: Alan Short, Finance Director

SUBJECT: **BUDGET WORK PAPERS FOR FISCAL 2017/2018**

General Comments and Budget Assumptions

The Town's taxable value for the upcoming budget year is $1,031,587,742; up from last year's July 1st number of $880,111,322. We have budgeted for an increase of 25% in the cost of health insurance. Miami-Dade County has indicated wholesale rates for water will increase by 5.76% and sewage disposal rates will increase by 4.95%.

The current budget draft assumes a millage of 4.2, the fifth straight yearly decrease since 2012's millage of 5.2971. The proposed millage is 11.13% more than the rolled-back rate of 3.7791. 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, 2016 certification of taxable value for operating purposes of $1,031,587,742, the millage rate of 4.2 will yield revenue of $4,116,035, or about $437,000 more than was anticipated at this time last year.

Increases in our water and sewage rates are proposed to pass through increased costs due to the wholesale water and sewer rates from Miami-Dade. 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 $848,000.

The 4% increase in solid waste rates scheduled for 2017/2018 will not need to be implemented due to cost savings anticipated from the new solid waste contract (this would have been year 3 of the three-year plan to increase rates by 10%). The Town's solid waste rates have only increased 6% since 2000.

Transfers from the enterprise funds to the general fund increased in aggregate to a total of $1,787,613. Of this amount, about $283,000 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 $5,800,000 in the Causeway fund. The rate covenant requires that net revenues be at least $1,401,679 (125% of debt service).

Salaries: A 1.4% across-the-board increase was budgeted for general employees, less than the 2.4% increase in the CPI. A 4% across-the-board increase was budgeted for police based on the proposed contract. Sergeants and Lieutenants will get 3.5%. 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 25% rate increase based on discussions with our insurer and our broker. The budgetary impact of this increase is lessened by the fact that by changing carriers last year we were able to realize rates considerably below those used to develop the budget. We will of course continue to explore options in hope of minimizing any increase.

Workers' compensation costs and premiums for the property, automobile, and liability package are projected to be fairly constant. The cost of the ICW Bridge inland marine policy declined almost 12%.

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, 2016 actuarial valuation report which determines the required contribution for fiscal 2017/2018.

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

General Fund

Legislative

Professional Services ($17,400) - services related to the newsletter.

Travel and per diem ($15,000) - funding for travel to conferences and meetings.

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

Insurance ($1,709) – allocated portion of insurance costs.

Printing & binding ($39,000) – newsletter.

Promotional Activities ($13,500) – Town's 70th Anniversary celebration ($10,000), promotional materials ($1,500), and promotional advertising ($2,000).

Other current charges ($14,700) - expenses associated with attendance at League of Cities meetings ($7,500), donations to the schools and other groups ($5,000), 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).

Executive

Personal Services ($269,320) – this amount includes the general fund portion for 5 full-time employees.

Professional Services ($59,900) - $50,400 for the Town's lobbyist; $5,000 for preparation of grant applications, $4,500 for appraisals (land/TDR's).

Other Contractual Services ($5,000) – $5,000 for special projects.

Travel and Per Diem ($11,000) – funding for the Manager's auto and telephone expense allowance ($6,000), and travel related to lobbying and grants ($5,000).

Communication services ($52,500) – telephone ($33,000), FEDEX charges ($1,000), cell phone charges ($2,500), and postage ($16,000).

Rentals & Leases ($1,700) - funding for rental of postage meter.

Insurance ($4,272) – allocated portion of insurance cost.

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

Promotional Activities ($23,000) - Employee dinner ($18,000) and holiday lunch ($5,000).

Other Current Charges ($18,000) – postal permit ($500), newspaper ads ($10,000), and Chamber of Commerce dues ($7,500).

Operating Supplies ($2,150) – water for Annex ($650), and petty cash purchases ($1,500).

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

Town Clerk's Office

Personal Services ($116,164) - the General Fund portion of the salaries of the Town Clerk and Assistant Clerk.

Other Contractual Services ($23,985) - $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, and $3,500 for posting the minutes on the internet.

Travel & Per Diem ($4,500) – travel to conferences and seminars for training.

Communication Services ($1,220) - FEDEX charges ($500) and cell phone ($720).

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

Insurance ($2,563) – allocated portion of insurance costs.

Repairs and Maintenance ($5,400) - copier maintenance.

Printing & Binding ($1,500) - brochures, business cards, letterhead, occupational license supplies.

Other Current Charges ($45,000) - $25,000 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 ($2,450) – Memberships ($450), seminars ($1,500), and Daily Business Review subscription ($500).

Financial and Administrative

Personal Services ($140,611) – the General Fund portion of the salaries and benefits for the Finance Director and staff of three.

Professional Services ($31,500) - 350 hours of supplemental accounting services.

Accounting and Auditing ($21,525) - the General Fund portion of the annual audit is included here.

Other Contractual Services ($7,000) - includes funding for the support agreement for financial system software.

Travel & Per Diem ($1,400) - 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 ($854) – 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 professional education ($1,000).

Information Technology

Personal Services ($62,093) – the General Fund portion of the salaries and benefits for the Information Technology specialist.

Professional Services ($70,000) – outside network and application support ($10,000); installation of virtual server ($30,000); Citizenserve software licenses ($20,000); upgrade camera & software to record meetings ($10,000).

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

Insurance ($1,709) – allocated portion of overall insurance cost.

Repairs and Maintenance ($14,000) – computer parts and repairs for all departments ($6,000); website and "app" maintenance ($8,000).

Operating Supplies ($46,000) – server software and licenses ($6,000); security licenses ($12,000); replacement computers, monitors, and printers for all departments ($10,000); Cisco Switches ($6,000); remote access (Team Viewer) software ($3,000); voice recorder server for PD ($9,000).

Books, Publications, Memberships, & Training ($5,000) – staff training.

Legal

Legal services ($159,000) – $54,000 for the Town Attorney's retainer; $105,000 for litigation and special counsel (labor, land use, contracts, hearings).

Public Buildings

Other Contractual Services ($93,100) - $75,000 for contract cleaning service, $3,600 for pest control, $3,900 for elevator maintenance, $7,200 for HVAC maintenance, $2,000 for generator maintenance, and $1,400 for other services.

Utility Services ($37,800) - electricity ($21,000) and water for Town properties ($16,800).

Insurance ($19,067) – allocated portion of insurance costs.

Repairs & Maintenance ($27,100) – maintenance of Town Hall, Annex and Community Center including air conditioning systems, elevators, doors, locks, lighting and electrical systems.

Operating Supplies ($9,120) – consumables used in the operation of Town Hall (bathroom supplies, light bulbs, cleaning supplies, paper goods).

Capital Outlay ($28,500) – flooring in Council Chambers ($20,000); new seating for Council Chambers ($8,500).

Law Enforcement

Personal Services ($3,633,158) - salaries for members of the PBA bargaining unit were projected based upon 5% step increases and a 4% across-the-board (COLA) increase. Twenty-two full time sworn positions are budgeted, one part-time officer's position (Accreditation Coordinator), along with seven civilian positions (all same as last year).

Professional services ($22,702) –legal transcripts ($1,000), polygraph examinations ($1,000), applicant physical ($2,000) and psychological examinations ($1,250), Code Red ($4,800), Power DMS ($2,652), and legal services ($10,000).

Other Contractual Services ($26,919) – promotional examinations ($2,000); scheduling and payroll software ($3,000); database fees (Tritech) ($9,319); evidence tracking software ($1,500); FACELOGICS ($1,000); LPR user fees ($8,000); crime analysis software ($1,500); investigative software ($600).

Travel & Per Diem ($6,000) – travel for training, seminars, meetings, and Explorer functions.

Communication Services ($37,875) - $9,075 for cell phones, $12,000 for regular phone services (local and long distance) and T-1 internet service, and $16,800 for Mi-Fi.

Rentals and Leases ($110,420) – leases for twenty vehicles ($106,300), undercover car rental ($1,000), and copier rental ($3,120).

Insurance ($46,992) – allocated portion of overall insurance cost.

Repairs and Maintenance ($60,900) - $50,900 for repairs and maintenance to vehicles and equipment, and $10,000 for boat maintenance.

Printing and Binding ($2,315) – police report and other administrative forms, case cards, business cards, and stationary.

Promotional Activities ($1,000) – trophies and awards for officers and citizens.

Other Current Charges ($14,930) –Dade County Chiefs' dues and annual dinner ($4,500); LEO Awards Gala ($3,000), e-Notify electronic subpoena program ($1,530), accreditation conference and membership ($1,750), Explorer post expenses ($2,000), strategic investigations ($2,000), miscellaneous software ($150).

Operating Supplies ($165,650) - $80,000 for gasoline, $9,000 for marine patrol fuel and oil, $35,000 for uniforms and duty gear, $6,000 for ammunition, $4,000 Explorer vests & uniforms, $5,000 for community relations events, $3,000 for gas masks, $4,000 for training aids, and $19,650 for other supplies.

Books, Publications, Memberships, & Training ($23,020) - $3,000 for memberships, $8,000 for instructional programs, $4,300 for investigative data bases, $720 for Law Enforcement Handbooks, $7,000 for training courses.

Capital Outlays ($61,950) - $6,000 for Tasers, $13,800 for vehicle radio replacements, $1,000 for surveillance equipment, $2,000 for office furniture, $2,000 for rifle plates, $7,000 for building upgrades, $7,500 for three laptop computers, $8,250 for new vehicle equipment, $5,400 for replacement vests, $6,000 for handheld radios, and $3,000 for vehicle radar equipment.

Building Department

Personal Services ($185,298) - includes funding for salaries and benefits for two full-time building department employees.

Professional services ($272,288) – funding for Town Planning - redevelopment reviews, zoning amendments, comprehensive plan amendments – ($162,500), outside building plans examiner and inspector ($107,538) and temporary building official services ($2,250).

Other Contractual Services ($1,000) – scan plans for digital storage.

Travel & Per Diem ($1,600) – travel to conferences and seminars for recertification.

Communication Services ($12,000) – telephone and fax lines, air cards for laptops, and cell phones ($10,800), and FEDEX charges ($1,200).

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

Insurance ($5,981) – 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 ($1,000) – vehicle fuel and consumable supplies.

Books, Publications, Memberships, & Training ($1,555) –staff training and memberships in professional organizations.

Code Enforcement

Personal Services ($125,168) - salaries and benefits.

Professional services ($8,000) – funding for Town Attorney attendance at special master hearings

Travel & Per Diem ($3,500) – travel to annual conference.

Communication Services ($4,940) - $3,500 for regular phone service and $1,440 for two mobile phones.

Insurance ($854) – 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 ($2,750) – vehicle fuel, uniforms, and miscellaneous supplies.

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

Capital Outlays ($22,500) – vehicle and equipment.

Other Public Safety

5,400 hours were budgeted. Total budgeted expenditures for the department are $62,205.

Streets & Parkways
Personal Services ($291,217) - includes funding for salaries and benefits for four full-time streets and parkways employees, three of whom are partially charged to enterprise funds.

Other Contractual Services ($212,980) – funding for the landscape maintenance contract ($150,000), additional landscaping services ($60,000), on-line GIS ($2,500) and software fees ($480).

Travel & Per Diem ($750) – travel for staff training.

Communication Services ($6,360) – funding for mobile telephones ($2,400), landline phones ($3,600) and FEDEX, UPS, or courier charges ($360).

Utility Services ($84,000) - electricity for street lighting ($60,000), and water for landscape irrigation ($24,000).

Rentals & Leases ($3,600) – saws, lifts, grinders, and other rented equipment.

Insurance ($7,690) – allocation of overall insurance cost.

Repairs and Maintenance ($57,000) - funding for asphalt and concrete repairs, street light parts and repairs, vehicle repairs and parts, and other repairs and parts.

Printing and Binding ($420) –brochures and copies.

Other Current Charges ($920) – vaccinations, drug/alcohol testing, medical charges for minor injuries.

Operating Supplies ($29,220) – various consumables used by the department: vehicle fuel, uniforms and cleaning, safety equipment, plant materials, chemicals, hardware supplies, small tools.

Books, Publications, Memberships, & Training ($4,250) – staff training and professional organization memberships.

Capital Outlays ($250,000) – mill and resurface roadways.

Public Transportation
Other Contractual Services ($110,000) – estimate based upon five day per week service.

Operating Supplies ($12,000) – gasoline and other supplies.

Recreation
Personal Services ($580,456) - includes funding for salary and benefits for seven full-time recreation employees and $72,730 for part-time wages.

Other Contractual Services ($35,000) – cleaning services ($22,000); pest control services for parks and community center ($12,000); time card system ($1,000).

Travel and Per Diem ($450) – travel to meetings and conferences.

Communication Services ($11,100) – four mobile phones ($1,500); internet, phone, and cable service for community center ($9,600).

Utilities ($27,000) - electricity costs at parks, tennis courts, and the community center ($17,000), and water usage at parks ($10,000).

Insurance ($12,224) – allocated portion of general insurance plus funding for recreation liability policy.

Repairs and Maintenance ($25,000) –Tot Lot repairs ($500), 92nd Street Park repairs ($5,000), fencing repairs for all parks ($4,000), painting at Tot Lot ($500), Scott Winters Park repairs ($8,000), electrical repairs ($2,000), and Community Center maintenance and repairs ($5,000).

Promotional Activities ($2,000) – promotions for summer camp and aftercare.

Other current charges ($369,550) - funding for Town Picnic ($20,000 – a contribution of $20,000 from the Broad family is anticipated), eight movies ($2,600), ten Storytime sessions ($2,250), the 5K/10K Run ($15,000), Seniors-on-the-Go ($3,600), Tai Chi ($9,600), Pee Wee Soccer ($4,000), summer camp ($35,500), aftercare ($200,000), computer class ($5,000), Halloween parade ($3,000), other recreation programs ($8,000), Veterans' Day celebration ($3,000), awards program ($10,000), snow day ($20,000), spring egg hunt ($3,000), community center programs ($15,000), and bus service for aftercare ($10,000).

Operating Supplies ($4,500) – signs, janitorial supplies, and other supplies for parks and recreation programs.

Transfer to Reserves – the sixth of ten planned $65,000 budgeted "transfers" to replenish reserves appropriated to construct the Scott Winters Park improvements.

Debt Service
The total amount of the debt service ($502,788) for fiscal 2018 on the community enhancements debt service 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. The remaining bonds were refunded last year, resulting in an additional $40,000 decline in annual debt service. Resources from the water and sewer funds, along with 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 rate increase of 5.76% is proposed to pass through the increase in wholesale rates from the Miami-Dade Water and Sewer Department.

Personal Services ($373,525) - includes funding for salaries and benefits for water department personnel, the water billing clerk, and allocated general administrative salaries.

Water Purchases ($625,000) – water purchases from Miami-Dade Water and Sewer.

Accounting & Auditing ($4,920) – allocated portion of the Town's audit costs.

Other contractual services ($20,800) - 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 ($17,987) – allocated portion of insurance expense.

Repairs & Maintenance ($11,100) – vehicle maintenance, meters and installations, emergency water main repairs, and plumbing fittings.

Printing and Binding ($1,000) – customer quality reports and other forms.

Other Current Charges ($9,600) – utility location services.

Operating Supplies ($45,150) –uniforms and cleaning, safety equipment, and tools ($5,000), water meters, registers, and meter boxes for inventory ($31,250), plumbing supplies ($7,200), miscellaneous parts and supplies ($1,700).

Publications & Training ($4,500) – continuing education training ($3,500), and miscellaneous staff training ($1,000).

Transfer to General Fund ($250,000) - this amount is primarily to contribute to debt service on the $9.4 million borrowed for the Community Enhancements Project.

Sewer Fund

A sewer rate increase of 4.95% is proposed. Miami-Dade County is increasing its wholesale sewage rate by 4.95%. At a minimum, Miami Beach is likely to pass through that increase to the Town.

Personal Services ($446,064) - includes funding for salaries and benefits for sewer department personnel and allocated general administrative salaries.

Sewage Disposal ($875,000) – sewage disposal fees paid to Miami Beach.

Professional Services ($40,000) – engineering services for special studies and GIS issues.

Accounting & Auditing ($7,380) – allocated portion of the Town's audit costs.

Other Contractual Services ($6,300) – software fees, maintenance contract for air compressors, and meter calibration services.

Communications ($3,180) –phones ($2,280) and express freight charges for replacement parts ($900).

Utility Services ($54,000) - electricity for sewage pumps.

Insurance ($26,981) – allocated portion of Town's overall insurance costs.

Repairs and Maintenance ($68,800) – repairs to vehicles, sewer line cleaning, and various plumbing, electrical, welding, lift station, sewage pump repairs, and sewer line point repairs.

Other Current Charges ($600) – utility location services, vaccinations, drug testing, and minor medical services.

Operating Supplies ($14,500) – fuel for vehicles ($3,600), inventory for repairs ($3,500), and other consumable supplies ($12,100).

Capital Outlay ($275,000) - $250,000 for sewer lateral lines, $25,000 for CCTV camera.

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 ($463,823) - 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 $127,000.

Personal Services ($204,104) - wages and related benefits for the parking enforcement specialist as well as costs for meter collections, coin counting, sorting, and wrapping, and an allocated portion of general administrative salaries.

Accounting & Auditing ($2,460) – 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 ($25,920) – Electricity for parking garage ($21,600) and water charges ($4,320)

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 ($8,994) – allocated portion of overall insurance cost.

Repairs & Maintenance ($21,000) – repairs to parking garage, lots, and meters and parking enforcement vehicle ($5,000), clean elevator shafts ($5,000), air conditioning annual contract ($4,500), and elevator service contract for parking garage ($6,500).

Printing & Binding ($11,200) – parking permits, forms, and signs.

Other Current Charges ($12,200) – taxes on land leased for use as municipal parking ($9,500) and armored car services ($2,700).

Operating Supplies ($11,400) – supplies for the master meters and garage.

Capital Outlay ($80,000) – resurface, restripe, and replace car stops in 95th street lot.

Debt Service ($360,157) – interest ($82,016) and principal ($278,000) on the parking garage loan. This debt was refunded in 2012 at a net present value savings of $636,000.

Solid Waste Fund

Operating Revenues – no increase is proposed. A four percent increase had been scheduled for 2017/2018 as the final step in a three-year ten percent rate increase. Prior to the 3% increases in each of the last two years, rates were last raised in 2000. Anticipated cost savings from the new solid waste contract allow the increase scheduled for this year to be eliminated from the current proposed budget.

Solid Waste Disposal ($693,617) - consists of an estimate for regular service of $621,797, along with $71,820 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 ($2,460) – allocated portion of Town's audit cost.

Other Contractual Services ($1,000) - tipping fees incurred by the Town.

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

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

Operating Supplies ($4,500) - vehicle fuel ($500), and 95-gallon toters ($4,000).

Causeway Fund

Revenue estimates were prepared based upon the first eight months of 2016/2017 adjusted for historical seasonal fluctuations. Traffic and toll receipts for the current year have increased very significantly over last year.

Personal Services ($1,532,358) – wages and related benefits for toll plaza, bridge, and causeway maintenance personnel, and allocated charges for general administrative salaries.

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 ($21,525) – allocated portion of the Town's audit cost.

Other Contractual Services ($300,000) - $225,000 for landscaping services and supplies, $25,000 for data backup service, and $50,000 for pressure cleaning Kane Concourse sidewalks.

Communication Services ($47,000) – T-1 data lines ($45,000), and mobile telephones ($2,000).

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

Rentals & Leases ($80,000) – holiday decorative lighting.

Insurance ($247,898) – the inland marine policy on the bridge is budgeted at $161,315, and the boiler and machinery policy on the bridge is estimated at $5,640. The remainder is an allocated portion of the Town's overall insurance cost for property, liability, and workers' compensation.

Repairs & Maintenance ($85,000) – 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.

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

Capital Outlay ($95,000) –hanging flower baskets ($20,000), banners ($10,000), replace light lens covers ($40,000), and replacement pickup truck ($25,000).

Debt Service ($1,120,319) - includes principal ($851,000) and interest ($269,343) for the Series 2012 Promissory Note issued to fund the SunPass conversion and causeway corridor rehabilitation project.

Transfers ($1,220,000) – transfer to the general fund.

Stormwater Fund

Revenue estimates assume no increase in the stormwater fee.

Personal Services ($52,439) - wages and related benefits for the Town's street sweeping operation are charged here, along with allocated general administrative salaries.

Accounting & Auditing ($1,230) – an allocated portion of the Town's audit cost.

Other Contractual Services ($105,000) –street sweeping contract.

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

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

Insurance ($4,497) – an allocated portion of overall insurance costs.

Repairs and Maintenance ($56,500) – vacuum clean basins and culverts ($26,000), repair P-3 structures ($8,000), point repairs of outfalls ($15,000), valley gutter repairs ($5,500), and hazardous waste removal ($2,000).

Other Current Charges ($5,000) –NPDES Permit

Operating Supplies ($500) –NPDES Annual Surveillance Fee ($500).

Publications & Training ($2,300) – NPDES training.

Capital Outlay ($200,000) –lining of storm outfalls ($90,000), and valley gutter replacements ($110,000).

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND				
Estimated Revenues & Other				
Financing Sources				
Ad Valorem Taxes	$ 4,116,035	$ 3,678,865	$ 437,170	11.9%
Franchise Taxes:				
Florida Power & Light	325,000	350,000	(25,000)	-7.1%
Peoples Gas	22,000	24,000	(2,000)	-8.3%
Utility Taxes:				
Florida Power & Light	434,000	435,000	(1,000)	-0.2%
People's Gas	18,000	21,000	(3,000)	-14.3%
Simplified Telecommunications Tax	200,000	240,000	(40,000)	-16.7%
Intergovernmental Revenue				
Revenue Sharing (Sales Tax)	109,000	109,000	-	0.0%
Revenue Sharing (Fuel Tax)	45,000	45,000	-	0.0%
Sales Tax	440,000	440,000	-	0.0%
Transportation Surtax	220,000	230,000	(10,000)	-4.3%
Anticipated Grant Revenues			-	
Additional 6 cent Gas Tax	72,000	70,000	2,000	2.9%
Additional 3 cent Gas Tax	28,000	27,000	1,000	3.7%
Chapter 185 Casualty Insurance Fees	40,000		40,000	
Ticket Surcharges (Crossing Guards)	34,000	30,000	4,000	13.3%
Professional and				
Occupational Licenses	60,000	63,000	(3,000)	-4.8%
Permits:				
Building	250,000	315,000	(65,000)	-20.6%
Electrical	30,000	38,000	(8,000)	-21.1%
Plumbing	17,000	15,000	2,000	13.3%
Air Conditioning	20,000	10,000	10,000	100.0%
Other Licenses and Permits	350,000	430,000	(80,000)	-18.6%
Rents and Royalties	4,000	2,000	2,000	100.0%
Recreation Program Fees	266,800	263,400	3,400	1.3%
Tennis Court Fees	-	-	-	
Surcharge - Police Details	4,000	3,000	1,000	33.3%
Fines-Building Code Violations	40,000	45,000	(5,000)	-11.1%
Other General Government				
Miscellaneous	65,000	55,000	10,000	18.2%
Election Fees	20	20	-	0.0%
Second Dollar Funding			-	
Traffic Fines	35,000	30,000	5,000	16.7%
Interest	69,600	56,000	13,600	24.3%
Contributions from Other Funds				
Water Fund	250,000	200,000	50,000	25.0%
Stormwater Fund	-	-	-	
Sewer Fund	463,823	467,613	(3,790)	-0.8%
Causeway Fund	1,220,000	1,120,000	100,000	8.9%
Total Financing Sources	$ 9,248,278	$ 8,812,898	$ 435,380	4.9%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND				
GENERAL GOVERNMENT				
Legislative (Town Council):				
Executive Salaries	$ 7	$ 7	$ -	0.0%
Professional Services	17,400	16,800	600	3.6%
Other Contractual Services			-	
Travel and Per Diem	15,000	15,000	-	0.0%
Communications	19,560	19,560	-	0.0%
Insurance	1,709	1,549	160	10.3%
Printing and Binding	39,000	39,000	-	0.0%
Promotional Activities	13,500	3,500	10,000	285.7%
Other Current Charges and Obligations	14,700	12,850	1,850	14.4%
Office Supplies			-	
Operating Supplies	1,500	1,500	-	0.0%
Books, Publications, Memberships, & Training	5,250	5,250	-	0.0%
	$ 127,626	$ 115,016	$ 12,610	11.0%
Capital Outlay			-	
Total Executive	$ 127,626	$ 115,016	12,610	11.0%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Executive (Town Manager):				
Personal Services:				
Salaries & Wages	$ 183,131	$ 170,029	$ 13,102	7.7%
Overtime Pay			-	
FICA Taxes	14,010	13,007	1,003	7.7%
Retirement Contribution	45,600	39,679	5,921	14.9%
Group Insurance	23,384	21,614	1,770	8.2%
Workers' Compensation	2,279	1,966	313	15.9%
Unemployment Compensation	916	850	66	7.8%
	269,320	247,145	22,175	9.0%
Operating Expenditures:				
Professional Services	59,900	50,500	9,400	18.6%
Other Contractual Services	5,000	20,000	(15,000)	-75.0%
Travel & Per Diem	11,000	11,000	-	0.0%
Communication Services	52,500	51,000	1,500	2.9%
Rentals & Leases	1,700	1,600	100	6.3%
Insurance	4,272	3,873	399	10.3%
Repairs & Maintenance	-	-	-	
Printing and Binding	3,000	3,000	-	0.0%
Promotional Activities	23,000	15,000	8,000	53.3%
Other Current Charges and Obligations	18,000	7,000	11,000	157.1%
Office Supplies			-	
Operating Supplies	2,150	1,900	250	13.2%
Books, Publications, Memberships, & Training	3,000	5,500	(2,500)	-45.5%
	183,522	170,373	13,149	7.7%
Capital Outlay			-	
Total Executive	452,842	417,518	35,324	8.5%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Town Clerk's Office:				
Personal Services:				
Salaries & Wages	68,644	64,442	4,202	6.5%
Overtime Pay	1,373	1,289	84	6.5%
FICA Taxes	5,356	5,028	328	6.5%
Retirement Contribution	17,092	9,505	7,587	79.8%
Group Insurance	22,546	14,308	8,238	57.6%
Workers' Compensation	810	811	(1)	-0.1%
Unemployment Compensation	343	322	21	6.5%
	116,164	95,705	20,459	21.4%
Operating Expenditures:				
Professional Services			-	
Other Contractual Services	23,985	23,985	-	0.0%
Travel & Per Diem	4,500	4,500	-	0.0%
Communication Services	1,220	500	720	144.0%
Rentals & Leases	13,964	13,964	-	0.0%
Insurance	2,563	1,549	1,014	65.5%
Repairs & Maintenance	5,400	5,400	-	0.0%
Printing and Binding	1,500	1,500	-	0.0%
Promotional Activities			-	
Other Current Charges			-	
and Obligations	45,000	45,000	-	0.0%
Office Supplies	15,000	15,000	-	0.0%
Operating Supplies	10,000	5,000	5,000	100.0%
Books, Publications,			-	
Memberships, & Training	2,450	2,450	-	0.0%
	125,582	118,848	6,734	
Capital Outlay			-	
Total Town Clerk	241,746	214,553	27,193	12.7%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Financial & Administrative:				
Personal Services:				
Salaries & Wages	$ 88,848	$ 84,390	$ 4,458	5.3%
Overtime Pay	4,442	4,220	222	5.3%
FICA Taxes	7,137	6,779	358	5.3%
Retirement Contribution	22,123	12,448	9,675	77.7%
Group Insurance	16,528	17,872	(1,344)	-7.5%
Workers' Compensation	1,089	1,272	(183)	-14.4%
Unemployment Compensation	444	422	22	5.2%
	140,611	127,403	13,208	10.4%
Operating Expenditures:				
Professional Services	31,500	31,500	0	0.0%
Accounting and Auditing	21,525	21,000	525	2.5%
Other Contractual Services	7,000	6,000	1,000	16.7%
Travel & Per Diem	1,400	1,400	-	0.0%
Communication Services	600	500	100	20.0%
Rentals and Leases	4,800	5,100	(300)	-5.9%
Insurance	854	775	79	10.2%
Repairs & Maintenance	250	250	-	0.0%
Printing and Binding	750	750	-	0.0%
Other Current Charges and Obligations	500	500	-	0.0%
Office Supplies			-	
Operating Supplies	1,000		1,000	
Books, Publications, Memberships, & Training	1,580	2,380	(800)	-33.6%
	71,759	70,155	1,604	2.3%
Capital Outlay			-	
Total Financial & Adm.	212,370	197,558	14,812	7.5%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL GOVERNMENT				
Information Technology				
Personal Services:				
Salaries & Wages	$ 39,080	$ 36,686	$ 2,394	6.5%
Overtime Pay	1,954	1,834	120	6.5%
FICA Taxes	3,139	2,947	192	6.5%
Retirement Contribution	9,731	5,411	4,320	79.8%
Group Insurance	7,568	7,196	372	5.2%
Workers' Compensation	426	461	(35)	-7.6%
Unemployment Compensation	195	183	12	6.6%
	62,093	54,718	7,375	13.5%
Operating Expenditures:				
Professional Services	70,000	48,000	22,000	45.8%
Accounting and Auditing			-	
Other Contractual Services			-	
Travel & Per Diem			-	
Communication Services	1,800	1,800	-	0.0%
Rentals and Leases			-	
Insurance	1,709	775	934	120.5%
Repairs & Maintenance	14,000	11,000	3,000	27.3%
Printing and Binding			-	
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	46,000	52,000	(6,000)	-11.5%
Books, Publications, Memberships, & Training	5,000	3,500	1,500	42.9%
	138,509	117,075	21,434	18.3%
Capital Outlay			-	
Total Information Technology	200,602	171,793	28,809	16.8%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
Legal:				
Professional Services	159,000	163,000	(4,000)	-2.5%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	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	93,100	57,900	35,200	60.8%
Communication Services	-	1,200	(1,200)	-100.0%
Utility Services	37,800	50,400	(12,600)	-25.0%
Rentals and Leases			-	
Insurance	19,067	14,091	4,976	35.3%
Repairs & Maintenance	27,100	35,000	(7,900)	-22.6%
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	9,120	6,900	2,220	32.2%
	186,187	165,491	20,696	12.5%
Capital Outlay	28,500	34,000	(5,500)	-16.2%
TOTAL PUBLIC BUILDINGS	214,687	199,491	15,196	7.6%
TOTAL GENERAL GOVERNMENT	$ 1,608,873	$ 1,478,929	$ 101,135	8.8%

		Proposed Budget 2017-2018		Adopted Budget 2016-2017		Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)							
PUBLIC SAFETY							
Police Department							
Personal Services:							
Salaries & Wages	$	2,395,389	$	2,238,634	$	156,755	7.0%
Overtime Pay		175,000		175,000		-	0.0%
FICA Taxes		196,635		184,643		11,992	6.5%
Retirement Contribution		469,496		462,838		6,658	1.4%
Group Insurance		342,106		342,316		(210)	-0.1%
Workers' Compensation		42,555		42,839		(284)	-0.7%
Unemployment Compensation		11,977		11,193		784	7.0%
		3,633,158		3,457,463		175,695	5.1%
Operating Expenditures:							
Professional Services		22,702		22,702		-	0.0%
Other Contractual Services		26,919		29,037		(2,118)	-7.3%
Travel & Per Diem		6,000		5,000		1,000	20.0%
Communication Services		37,875		37,875		-	0.0%
Rentals and Leases		110,420		109,816		604	0.6%
Insurance		46,992		42,602		4,390	10.3%
Repairs & Maintenance		60,900		61,400		(500)	-0.8%
Printing and Binding		2,315		1,500		815	54.3%
Promotional Activities		1,000		1,000		-	0.0%
Other Current Charges and Obligations		14,930		15,000		(70)	-0.5%
Office Supplies						-	
Operating Supplies		165,650		159,700		5,950	3.7%
Books, Publications, Memberships, & Training		23,020		23,520		(500)	-2.1%
		518,723		509,152		9,571	1.9%
Capital Outlay		61,950		98,450		(36,500)	-37.1%
Total Police Department	$	4,213,831	$	4,065,065	$	148,766	3.7%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
PUBLIC SAFETY				
Building Inspections				
Personal Services:				
Salaries & Wages	$ 116,229	$ 252,462	$ (136,233)	-54.0%
Overtime Pay			-	
FICA Taxes	8,892	19,313	(10,421)	-54.0%
Retirement Contribution	28,941	37,238	(8,297)	-22.3%
Group Insurance	28,452	28,738	(286)	-1.0%
Workers' Compensation	2,203	2,709	(506)	-18.7%
Unemployment Compensation	581	1,262	(681)	-54.0%
	185,298	341,722	(156,424)	-45.8%
Operating Expenditures:				
Professional Services	272,288	162,250	110,038	67.8%
Other Contractual Services	1,000	4,000	(3,000)	-75.0%
Travel and per diem	1,600	1,600	-	0.0%
Communication Services	12,000	12,000	-	0.0%
Rentals and Leases	1,260	1,260	-	0.0%
Insurance	5,981	6,197	(216)	-3.5%
Repairs and Maintenance	1,500	3,000	(1,500)	-50.0%
Printing and Binding	650	650	-	0.0%
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	1,000	1,960	(960)	-49.0%
Books, Publications, Memberships, & Training	1,555	1,555	-	0.0%
	298,834	194,472	104,362	53.7%
Capital Outlay			-	#DIV/0!
Total Building Inspections	$ 484,132	$ 536,194	$ (52,062)	-9.7%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
PUBLIC SAFETY				
Code Enforcement				
Personal Services:				
Salaries & Wages	$ 76,170	$ 74,705	$ 1,465	2.0%
Overtime Pay			-	
FICA Taxes	5,827	5,715	112	2.0%
Retirement Contribution	18,966	11,019	7,947	72.1%
Group Insurance	23,007	22,284	723	3.2%
Workers' Compensation	817	688	129	18.8%
Unemployment Compensation	381	374	7	1.9%
	125,168	114,785	10,383	9.0%
Operating Expenditures:				
Professional Services	8,000	8,000	-	0.0%
Other Contractual Services			-	
Travel and per diem	3,500	2,500	1,000	40.0%
Communication Services	4,940	4,000	940	23.5%
Rentals and Leases			-	
Insurance	854	1,549	(695)	-44.9%
Repairs and Maintenance	3,000	3,000	-	0.0%
Printing and Binding	850	850	-	0.0%
Other Current Charges and Obligations	550	550	-	0.0%
Office Supplies			-	
Operating Supplies	2,750	2,750	-	0.0%
Books, Publications, Memberships, & Training	1,650	1,650	-	0.0%
	26,094	24,849	1,245	5.0%
Capital Outlay	22,500	22,500	-	0.0%
Total Code Enforcement	$ 173,762	$ 162,134	$ 11,628	7.2%

Other Public Safety (Crossing Guards)	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
Personal Services:				
Salaries & Wages	$ 54,252	$ 40,750	$ 13,502	33.1%
FICA Taxes	4,150	3,117	1,033	33.1%
Retirement Contribution			-	
Group Insurance			-	
Workers' Compensation	652	605	47	7.8%
Unemployment Compensation	271	204	67	32.8%
	59,325	44,676	14,649	32.8%
Operating Expenditures:				
Other contractual services			-	
Other Current Charges and Obligations		100	(100)	-100.0%
Operating Supplies	2,880	500	2,380	476.0%
Books, Publications, Memberships, & Training		250	(250)	-100.0%
	2,880	850	2,280	238.8%
Total Other Public Safety	62,205	45,526	16,929	36.6%
TOTAL PUBLIC SAFETY	$ 4,933,930	$ 4,808,919	$ 113,633	2.6%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
DEPARTMENT OF STREETS & PARKWAYS				
Personal Services:				
Salaries & Wages	$ 165,872	$ 207,871	$ (41,999)	-20.2%
Overtime Pay	3,317	4,157	(840)	-20.2%
FICA Taxes	12,943	16,220	(3,277)	-20.2%
Retirement Contribution	41,302	30,661	10,641	34.7%
Group Insurance	65,279	57,669	7,610	13.2%
Workers' Compensation	1,675	2,111	(436)	-20.7%
Unemployment Compensation	829	1,039	(210)	-20.2%
	291,217	319,728	(28,511)	-8.9%
Operating Expenditures:				
Other Contractual Services	212,980	194,975	18,005	9.2%
Professional services			-	
Travel and Per Diem	750	450	300	66.7%
Communications	6,360	6,600	(240)	-3.6%
Utility Services	84,000	102,000	(18,000)	-17.6%
Rentals & Leases	3,600	2,400	1,200	50.0%
Insurance	7,690	6,971	719	10.3%
Repairs and Maintenance.	57,000	56,600	400	0.7%
Printing & Binding	420	600	(180)	-30.0%
Other Current Charges			-	
and Obligations	920	1,720	(800)	-46.5%
Office Supplies			-	
Operating Supplies	29,220	43,500	(14,280)	-32.8%
Books, Publications,				
Memberships, & Training	4,250	4,340	(90)	-2.1%
	407,190	420,156	(12,966)	-3.1%
Capital Outlay	250,000	140,000	110,000	78.6%
Total STREETS & PARKWAYS	$ 948,407	$ 879,884	$ 68,523	7.8%

TOWN OF BAY HARBOR ISLANDS
Proposed Operating Budgets
2016-2017

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	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	$ 110,000	$ 90,000	$ 20,000	22.2%
Travel and Per Diem				
Utility Services				
Insurance				
Repairs and Maintenance.			-	
Other Current Charges and Obligations				
Operating Supplies	$ 12,000	$ 11,000	1,000	9.1%
	122,000	101,000	21,000	20.8%
TOTAL PUBLIC TRANSPORTATION	$ 122,000	$ 101,000	$ 21,000	20.8%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEPARTMENT OF PUBLIC LIBRARY				
Operating Expenditures:				
Aids to Government Agencies	$ -	$ -	$ -	
TOTAL PUBLIC LIBRARY	$ -	$ -	$ -	#DIV/0!

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEPARTMENT OF RECREATION				
Personal Services:				
Salaries & Wages	$ 432,370	$ 363,192	$ 69,178	19.0%
FICA Taxes	33,076	27,784	5,292	19.0%
Retirement Contribution			-	
Group Insurance	108,016	65,470	42,546	65.0%
Workers' Compensation	4,832	3,836	996	26.0%
Unemployment Compensation	2,162	1,816	346	19.1%
	580,456	462,098	118,358	25.6%
Operating Expenditures:				
Other Contractual Services	35,000	50,000	(15,000)	-30.0%
Professional services			-	
Travel and Per Diem	450	400	50	12.5%
Communication Services	11,100	2,000	9,100	455.0%
Utility Services	27,000	25,000	2,000	8.0%
Rentals & Leases	-	20,000	(20,000)	-100.0%
Insurance	12,224	11,595	629	5.4%
Repairs and Maintenance.	25,000	20,000	5,000	25.0%
Printing & Binding			-	
Promotional Activities	2,000	2,500	(500)	-20.0%
Other Current Charges and Obligations	369,550	337,750	31,800	9.4%
Operating Supplies	4,500	4,500	-	0.0%
	486,824	473,745	13,079	2.8%
Capital Outlay			-	
Transfer to reserves	65,000	65,000		
TOTAL RECREATION	$ 1,132,280	$ 1,000,843	$ 131,437	13.1%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (Continued)				
DEBT SERVICE				
Principal	312,000	304,000	8,000	2.6%
Interest	190,788	239,323	(48,535)	-20.3%
Combined			-	
TOTAL DEBT SERVICE	$ 502,788	$ 543,323	$ (40,535)	-7.5%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND SUMMARY:				
Financial Sources:				
Revenues	$7,314,455	$7,025,285	$ 289,170	4.1%
Interfund Transfers	1,933,823	1,787,613	146,210	8.2%
Appropriated Fund Balance	0	0	-	
Loan Proceeds	0	0	-	
	9,248,278	8,812,898	435,380	4.9%
Financial Uses:				
Personal Services	5,462,817	5,265,450	197,367	3.7%
Operating Expenditures	2,854,723	2,644,175	210,548	8.0%
Capital Outlay	362,950	294,950	68,000	23.1%
Debt Service	502,788	543,323	(40,535)	-7.5%
Grants and Aids	0	0	-	
Transfers	65,000	65,000	-	0.0%
	$9,248,278	$8,812,898	435,380	4.9%
Excess of Sources Over (Deficiency of Sources Under) Uses	$ -	$ -	$ -	

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
GENERAL FUND (CONTINUED)				
GENERAL FUND RECAP				
Personal Services:				
Salaries & Wages	3,619,992	3,533,168	86,824	2.5%
Overtime Pay	186,086	186,500	(414)	-0.2%
FICA Taxes	291,165	284,553	6,612	2.3%
Retirement Contribution	653,251	608,799	44,452	7.3%
Group Insurance	636,886	577,467	59,419	10.3%
Workers' Compensation	57,338	57,298	40	0.1%
Unemployment Compensation	18,099	17,665	434	2.5%
	5,462,817	5,265,450	197,367	3.7%
Operating Expenditures:				
Professional Services	640,790	502,752	138,038	27.5%
Accounting & Auditing	21,525	21,000	525	2.5%
Other Contractual Services	514,984	475,897	39,087	8.2%
Travel & Per Diem	44,200	41,850	2,350	5.6%
Communication Services	147,955	137,035	10,920	8.0%
Rentals & Leases	135,744	154,140	(18,396)	-11.9%
Insurance	103,915	91,526	12,389	13.5%
Repairs & Maintenance	194,150	195,650	(1,500)	-0.8%
Printing and Binding	48,485	47,850	635	1.3%
Promotional Activities	39,500	22,000	17,500	79.5%
Other Current Charges and Obligations	464,150	420,470	43,680	10.4%
Office Supplies	15,000	15,000	-	0.0%
Operating Supplies	287,770	291,210	(3,440)	-1.2%
Utility Services	148,800	177,400	(28,600)	-16.1%
Books, Publications, Memberships, & Training	47,755	50,395	(2,640)	-5.2%
	2,854,723	2,644,175	210,548	8.0%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
Capital Outlay	362,950	294,950	68,000	23.1%
Debt Service				
Principal	312,000	304,000	8,000	2.6%
Interest	190,788	239,323	(48,535)	-20.3%
Combined	0	0	-	
	502,788	543,323	(40,535)	-7.5%
Grants and Aids	0	0	0	#DIV/0!
Transfers and Reserves	65,000	65,000	0	
TOTAL GEN FUND BUDGET	$9,248,278	$8,812,898	$ 435,380	4.9%

		Proposed Budget 2017-2018		Adopted Budget 2016-2017		Increase (Decrease)	% Increase (Decrease)
WATER FUND							
Estimated Sources:							
Water Sales	$	1,284,997	$	1,153,000	$	131,997	11.4%
Interest Income		40,800		34,000		6,800	20.0%
Change in Fair Value of Investments							
Gain/Loss on Investments						-	
Miscellaneous Income		47,000		85,000		(38,000)	-44.7%
Grant-Automated Meter Read						-	
Appropiated Retained Earnings						-	
Total Sources	$	1,372,797	$	1,272,000	$	100,797	7.9%

		Proposed Budget 2017-2018		Adopted Budget 2016-2017		Increase (Decrease)	% Increase (Decrease)
WATER FUND							
Personal Services:							
Salaries & Wages	$	232,149	$	229,241	$	2,908	1.3%
Overtime Pay		11,607		11,462		145	1.3%
FICA Taxes		18,647		18,414		233	1.3%
Retirement Contribution		57,805		33,813		23,992	71.0%
Group Insurance		49,198		53,237		(4,039)	-7.6%
Workers' Compensation		2,958		2,681		277	10.3%
Unemployment Compensation		1,161		1,146		15	1.3%
		373,525		349,994		23,531	6.7%
Operating Expenses:							
Water Purchases		625,000		600,000		25,000	4.2%
Professional Services						-	
Accounting and Auditing		4,920		4,800		120	2.5%
Other Contractual Services		20,800		20,800		-	0.0%
Travel and per diem						-	
Communications		980		980		-	0.0%
Utility Services						-	
Rentals and Leases		-		3,200		(3,200)	-100.0%
Insurance		17,987		16,307		1,680	10.3%
Repairs & Maintenance		11,100		11,100		-	0.0%
Printing and Binding		1,000		1,000		-	0.0%
Other Current Charges and Obligations		9,600		600		9,000	1500.0%
Office Supplies						-	
Operating Supplies		45,150		48,550		(3,400)	-7.0%
Books, Publications, Memberships, & Training		4,500		4,500		-	0.0%
		741,037		711,837		29,200	4.1%
Capital Outlay						-	
Transfers:							
General Fund (Debt Service)		250,000		200,000		50,000	25.0%
Sewer Fund						-	
		250,000		200,000		50,000	25.0%
Increase in Operating Balance		8,235		10,169		(1,934)	-19%
Total Resources Allocated WATER FUND	$	1,372,797	$	1,272,000	$	100,797	7.9%

		Proposed Budget 2017-2018		Adopted Budget 2016-2017		Increase (Decrease)	% Increase (Decrease)
::							
SEWER FUND							
Estimated Sources:							
Sewage Charges	$	2,355,755	$	2,170,000	$	185,755	8.6%
Interest Income						-	
Change in Fair Value of Investments							
Gain/Loss on Investment Sales						-	
Miscellaneous Income		10,000		50,000		(40,000)	-80.0%
Appropiated Retained Earnings				34,928		(34,928)	-100.0%
Transfer from Water Fund						-	
Loan Proceeds						-	
Total Sources	$	2,365,755	$	2,254,928	$	110,827	4.9%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
SEWER FUND				
Personal Services:				
Salaries & Wages	$ 244,412	$ 235,163	$ 9,249	3.9%
Overtime Pay	48,882	47,033	1,849	3.9%
FICA Taxes	22,437	21,588	849	3.9%
Retirement Contribution	60,859	34,687	26,172	75.5%
Group Insurance	65,836	60,993	4,843	7.9%
Workers' Compensation	2,416	2,214	202	9.1%
Unemployment Compensation	1,222	1,176	46	3.9%
	446,064	402,854	43,210	10.7%
Operating Expenses:				
Sewage Disposal	875,000	850,000	25,000	2.9%
Professional Services	40,000	-	40,000	
Accounting and Auditing	7,380	7,200	180	2.5%
Other Contractual Services	6,300	6,300	-	0.0%
Travel & Per Diem			-	
Communications	3,180	3,180	-	0.0%
Utility Services	54,000	54,000	-	0.0%
Rentals and Leases			-	
Insurance	26,981	24,461	2,520	10.3%
Repairs & Maintenance	68,800	94,200	(25,400)	-27.0%
Printing and Binding			-	
Other Current Charges and Obligations	600	600	-	0.0%
Office Supplies			-	
Operating Supplies	14,500	19,200	(4,700)	-24.5%
Books, Publications, Memberships, & Training			-	
	1,096,741	1,059,141	37,600	3.6%
Capital Outlay:	275,000	250,000	25,000	10.0%
	275,000	250,000	25,000	10.0%
Debt Service (Int & Principal):	75,320	75,320	-	0.0%
Transfers:				
General Fund (Debt Service)	463,823	467,613	(3,790)	-0.8%
Increase in Operating Balance	8,807	-	8,807	#DIV/0!
Total Resources Allocated SEWER FUND	$ 2,365,755	$ 2,254,928	$ 110,827	4.9%

		Proposed Budget 2017-2018		Adopted Budget 2016-2017		Increase (Decrease)	% Increase (Decrease)
::							
PARKING FUND							
Estimated Sources:							
Operating Income							
Meters	$	143,000	$	160,000		-17,000	-10.6%
Permits	$	425,000	$	330,000		95,000	28.8%
Fines	$	42,000	$	50,000		-8,000	-16.0%
Interest Income						0	
Miscellaneous Income		148,000		145,000		3,000	2.1%
Loan Proceeds						0	
Land Sale Proceeds						0	
Appropiated Retained Earnings		10,895				10,895	
Total Sources	$	768,895	$	685,000	$	83,895	12.2%

		Proposed Budget 2017-2018		Adopted Budget 2016-2017		Increase (Decrease)	% Increase (Decrease)
PARKING FUND							
Personal Services:							
Salaries & Wages	$	124,462	$	120,613	$	3,849	3.2%
Overtime Pay		11,202		10,855	$	347	
FICA Taxes		10,378		10,057		321	3.2%
Retirement Contribution		30,991		17,790		13,201	74.2%
Group Insurance		24,925		26,560		(1,635)	-6.2%
Workers' Compensation		1,524		1,533		(9)	-0.6%
Unemployment Compensation		622		603		19	3.2%
		204,104		188,011		16,093	8.6%
Operating Expenses:							
Professional Services						-	
Accounting and Auditing		2,460		2,400		60	2.5%
Other Contractual Services		3,000		3,000		-	
Travel and per diem						-	
Communications		12,600		12,600		-	0.0%
Utility Services		25,920		18,000		7,920	44.0%
Rentals and Leases		15,860		15,860		-	0.0%
Insurance		8,994		8,154		840	10.3%
Repairs & Maintenance		21,000		23,000		(2,000)	-8.7%
Printing and Binding		11,200		2,500		8,700	348.0%
Other Current Charges and Obligations		12,200		12,600		(400)	-3.2%
Office Supplies						-	
Operating Supplies		11,400		6,200		5,200	83.9%
Books, Publications, Memberships, & Training							
		124,634		104,314		20,320	19.5%
Capital Outlay		80,000		20,000		60,000	300.0%
		80,000		20,000		60,000	300.0%
Debt Service:							
Interest Payments		82,157		88,016		(5,859)	-6.7%
Principal Payments		278,000		270,000		8,000	3.0%
		360,157		358,016		2,141	0.6%
Increase in Operating Balance		-		14,659		(14,659)	-100.0%
Total Resources Allocated PARKING FUND	$	768,895	$	685,000	$	83,895	12.2%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
::				
SOLID WASTE FUND				
Estimated Sources:				
Collection Fees				
Collection Fees - Single Family	$ 84,000	$ 85,068	$ (1,068)	-1.3%
Collection Fees - Multi Family	$ 437,000	$ 423,021	13,979	3.3%
Recycling Only Fees			-	
Collection Fees - Apartments	$ 123,000	$ 124,994	(1,994)	-1.6%
Collection Fees (Daily)	65,000	64,200	800	1.2%
Collect Fees (Offices)	32,150	31,350	800	2.6%
Contrib From Gen Fd.			-	
Interest Income			-	
Miscellaneous Income	2,000	1,000	1,000	100.0%
State Grant-Recycling			-	
Transfers In			-	
Appropiated Retained Earnings	-	50,836	(50,836)	-100.0%
Total Sources	$ 743,150	$ 780,468	$ (37,318)	-4.8%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	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	621,797	704,168	(82,371)	-11.7%
Solid Waste Disposal - Daily	71,820	60,000	11,820	19.7%
Professional Services			-	
Accounting and Auditing	2,460	2,400	60	2.5%
Other contractual Services	1,000	1,100	(100)	-9.1%
Travel & per diem			-	
Communications			-	
Utility Services			-	
Insurance			-	
Repairs & Maintenance	1,000	1,000	-	0.0%
Printing and Binding			-	
Other Current Charges and Obligations	800	7,800	(7,000)	-89.7%
Office Supplies			-	
Operating Supplies	4,500	4,000	500	12.5%
Rentals and Leases			-	
Books, Publications, Memberships, & Training			-	
	703,377	780,468	(77,091)	-9.9%
Capital Outlay:			-	
	-	-	-	
Increase in Operating Balance	39,773	0	39,773	#########
Total Resources Allocated SOLID WASTE FUND	$ 743,150	$ 780,468	$ (37,318)	-4.8%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
CAUSEWAY FUND				
Estimated Sources:				
SunPass/Toll-by-Plate Receipts	$7,799,000	$5,585,000	$ 2,214,000	39.6%
Annual Passes	453,000	410,000	43,000	10.5%
Commuter & Other Passes			-	
Bus Revenue			-	
Rents & Royalties	87,000	87,000	-	0.0%
Transponder Fees			-	
Interest Income	38,400	24,000	14,400	60.0%
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	$8,377,400	$6,106,000	$ 2,271,400	37.2%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
CAUSEWAY FUND				
Personal Services:				
Salaries & Wages	$ 943,765	$ 884,151	$ 59,614	6.7%
Overtime Pay	42,469	39,787	2,682	6.7%
FICA Taxes	75,447	70,681	4,766	6.7%
Retirement Contribution	234,997	130,412	104,585	80.2%
Group Insurance	224,750	238,912	(14,162)	-5.9%
Workers' Compensation	6,211	6,222	(11)	-0.2%
Unemployment Compensation	4,719	4,421	298	6.7%
	1,532,358	1,374,586	157,772	11.5%
Operating Expenses:				
Professional Services	185,000	194,000	(9,000)	-4.6%
Accounting and Auditing	21,525	21,000	525	2.5%
Other Contractual Services	300,000	320,160	(20,160)	-6.3%
Travel and Per Diem			-	
Communication Services	47,000	47,000	-	0.0%
Utility Services	50,000	50,000	-	0.0%
Rentals and Leases	80,000	100,000	(20,000)	-20.0%
Insurance	247,898	261,977	(14,079)	-5.4%
Repairs & Maintenance	85,000	125,000	(40,000)	-32.0%
Promotional Activities			-	
Printing and Binding			-	
Other Current Charges and Obligations			-	
Office Supplies			-	
Operating Supplies	30,000	30,000	-	0.0%
Books, Publications, Memberships, & Training			-	
	1,046,423	1,149,137	(102,714)	-8.9%
Capital Outlay	95,000	95,000	-	0.0%
	95,000	95,000	-	0.0%
Debt Service:				
Interest Payments	269,319	290,343	(21,024)	-7.2%
Principal Payments	851,000	831,000	20,000	2.4%
	1,120,319	1,121,343	(1,024)	-0.1%
Transfers:				
Reserve for Replacement			-	
General Fund	1,220,000	1,120,000	100,000	8.9%
	1,220,000	1,120,000	100,000	8.9%
Increase in Operating Balance	3,363,300	1,245,934	2,117,366	169.9%
Total Resources Allocated CAUSEWAY FUND	$ 8,377,400	$ 6,106,000	$ 2,271,400	37.2%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
STORMWATER FUND				
Estimated Sources:				
Stormwater Fee	203,100	200,000	$ 3,100	1.6%
Appropriated Retained Earnings	227,078	152,026	75,052	49.4%
Total Sources	$ 430,178	$ 352,026	$ 78,152	22.2%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
STORMWATER FUND				
Personal Services:				
Salaries & Wages	35,676	41,789	(6,113)	-14.6%
FICA Taxes	2,729	3,197	(468)	-14.6%
Retirement Contribution	8,883	6,164	2,719	44.1%
Group Insurance	4,445	3,967	478	12.0%
Workers' Compensation	528	468	60	12.8%
Unemployment Compensation	178	209	(31)	-14.8%
	52,439	55,794	(3,355)	-6.0%
Operating Expenses:				
Professional Services			-	
Accounting and Auditing	1,230	1,200	30	2.5%
Other Contractual Services	105,000	80,000	25,000	31.3%
Travel and Per Diem	455	455	-	0.0%
Communication Services			-	
Utility Services	1,200	2,400	(1,200)	-50.0%
Rentals and Leases			-	
Insurance	4,497	4,077	420	10.3%
Repairs & Maintenance	56,500	72,100	(15,600)	-21.6%
Printing and Binding			-	
Promotional Activities			-	
Other Current Charges and Obligations	5,000	3,500	1,500	42.9%
Office Supplies			-	
Operating Supplies	500	500	-	0.0%
Books, Publications, Memberships, & Training	2,300	2,000	300	15.0%
	176,682	166,232	10,450	6.3%
Capital Outlay	200,000	130,000	70,000	53.8%
Transfers:				
General Fund (for Debt Service)	-	-	-	
	-	-	-	
Increase in Operating Balance	1,057	-	1,057	
Total Resources Allocated STORMWATER FUND	$ 430,178	$ 352,026	$ 78,152	22.2%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
Recap All Funds Estimated Sources:				
Ad Valorem Taxes	$ 4,116,035	$ 3,678,865	$ 437,170	11.9%
Franchise Fees	347,000	374,000	(27,000)	-7.2%
Utility Taxes	452,000	456,000	(4,000)	-0.9%
Telecommunications Tax	200,000	240,000	(40,000)	-16.7%
Intergovernmental Rev.	988,000	951,000	37,000	3.9%
Licenses & Permits	667,000	808,000	(141,000)	-17.5%
Professional & Occup Lics	60,000	63,000	(3,000)	-4.8%
Charges For Services	339,820	323,420	16,400	5.1%
Fines & Forfeitures	117,000	125,000	(8,000)	-6.4%
Interest Income	148,800	114,000	34,800	30.5%
Miscellaneous Income	207,000	281,000	(74,000)	-26.3%
Operating Income-Ent Funds	13,492,002	10,823,632	2,668,370	24.7%
Appropiated Retained Earnings/Fund Balance	237,973	237,790	183	0.1%
Loan Proceeds	-	-	-	
Land Sale Proceeds	-	-	-	
Total Sources Before Interfund Transfers	21,372,630	18,475,707	2,896,923	15.7%
Interfund Transfers:				
Water Fund to General (Debt Service)	250,000	200,000	50,000	25.0%
Sewer Fund to General (Debt Service)	463,823	467,613	(3,790)	-0.8%
Stormwater Fund to General (Debt Svc)	-	-	-	
Water Fund to Sewer Fund	-	-	-	
Reimb-Causeway to General	1,220,000	1,120,000	100,000	8.9%
Total Interfund	1,933,823	1,787,613	146,210	8.2%
Total Financial Sources:	$ 23,306,453	$ 20,263,320	$ 3,043,133	15.0%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
Recap All Funds Estimated Uses by Object:				
Personal Services	$ 8,071,307	$ 7,636,689	$ 434,618	5.7%
Operating Expenses/Expenditures	6,743,617	6,615,304	128,313	1.9%
Capital Outlay	1,012,950	789,950	223,000	28.2%
Debt Service	2,058,584	2,098,002	(39,418)	-1.9%
Grants and Aids	-	-	-	#DIV/0!
	$ 17,886,458	$ 17,139,945	$ 746,513	4.4%
Transfers:				
Water Fund to Sewer Fund	-	-	-	
Transfer to Reserves	65,000	65,000	-	0.0%
Causeway to General Fund	1,220,000	1,120,000	100,000	8.9%
Water to General for Debt Service	250,000	200,000	50,000	25.0%
Sewer to General for Debt Service	463,823	467,613	(3,790)	-0.8%
Stormwater to General for Debt Service	-	-	-	
	1,998,823	1,852,613	146,210	7.9%
Increase in Operating Balance	3,421,172	1,270,762	2,150,410	169.2%
Total Financial Uses	$ 23,306,453	$ 20,263,320	$ 3,043,133	15.0%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
Recap All Funds				
Estimated Uses by Sub-Object				
Personal Services:				
Salaries & Wages	$ 5,200,456	$ 5,044,125	$ 156,331	3.1%
Overtime Pay	300,246	295,637	4,609	1.6%
FICA Taxes	420,803	408,490	12,313	3.0%
Retirement Contribution	1,046,786	831,665	215,121	25.9%
Group Insurance	1,006,040	961,136	44,904	4.7%
Workers' Compensation	70,975	70,416	559	0.8%
Unemployment Compensation	26,001	25,220	781	3.1%
	8,071,307	7,636,689	434,618	5.7%
Operating Expenses:				
Professional Services	865,790	696,752	169,038	24.3%
Accounting and Auditing	61,500	60,000	1,500	2.5%
Other Contractual Services	2,519,701	2,521,425	(1,724)	-0.1%
Water Purchases	625,000	600,000	25,000	4.2%
Travel and Per Diem	44,655	42,305	2,350	5.6%
Communication Services	211,715	200,795	10,920	5.4%
Utility Services	279,920	301,800	(21,880)	-7.2%
Rentals and Leases	231,604	273,200	(41,596)	-15.2%
Insurance	410,272	406,502	3,770	0.9%
Repairs & Maintenance	437,550	522,050	(84,500)	-16.2%
Printing and Binding	60,685	51,350	9,335	18.2%
Promotional Activities	39,500	22,000	17,500	79.5%
Other Current Charges and Obligations	492,350	445,570	46,780	10.5%
Office Supplies	15,000	15,000	-	0.0%
Operating Supplies	393,820	399,660	(5,840)	-1.5%
Books, Publications, Memberships, & Training	54,555	56,895	(2,340)	-4.1%
	6,743,617	6,615,304	128,313	1.9%

	Proposed Budget 2017-2018	Adopted Budget 2016-2017	Increase (Decrease)	% Increase (Decrease)
Capital Outlay	1,012,950	789,950	223,000	28.2%
Debt Service:				
Combined Interest/Principal	75,320	75,320	-	0.0%
Interest Payments	542,264	617,682	(75,418)	-12.2%
Principal Payments	1,441,000	1,405,000	36,000	2.6%
	2,058,584	2,098,002	(39,418)	-1.9%
Grants and Aids	-	-	-	
Transfers:				
Water Fund to Sewer Fund	-	-	-	
General Fund Reserves	65,000	65,000	-	0.0%
Causeway to General Fund	1,220,000	1,120,000	100,000	8.9%
Water to General (for debt service)	250,000	200,000	50,000	25.0%
Sewer to General (for debt service)	463,823	467,613	(3,790)	-0.8%
Stormwater to General (for debt service)	-	-	-	
	1,998,823	1,852,613	146,210	7.9%
Increase in Operating Balance	3,421,172	1,270,762	2,150,410	169.2%
Total All Funds Financial Uses:	$ 23,306,453	$ 20,263,320	$ 3,043,133	15.0%
Excess (Deficiency) of Sources Over (Under) Uses	$ -	$ -	$ -	