

# BUDGET OVERVIEW

## Budget in Brief

The Fiscal Year 2015 Budget for the Town of Davie was adopted on September 17, 2014. The budget was adopted following three workshops and two public hearings.

As a municipal corporation, the Town’s budget is comprised as a collection of smaller, separate entities known as funds. Each fund is a distinct financial entity with its own revenues and expenditures. Additional information about the Town’s funds may be found in the “Fund Structure” section of this publication. For FY 2015, the budgeted funds include:

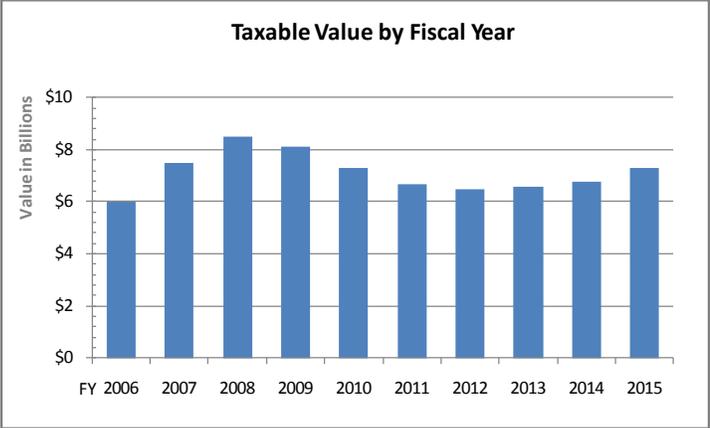
- \* General Fund;
- \* CRA Fund;
- \* CDBG Fund;
- \* Park & Open Space Impact Fees Fund;
- \* Fire Impact Fees Fund;
- \* Police Impact Fees Fund;
- \* General Government Impact Fees Fund;
- \* Forfeiture Fund;
- \* Community Endowment Fund;
- \* Water & Sewer Fund;
- \* Water & Sewer Capital Projects Fund;
- \* Golf Fund;
- \* Vehicle Maintenance Fund;
- \* Self Insurance Fund; and
- \* Information Technology Fund.

The FY 2015 Budget for the above funds totals \$203,073,258, an increase of \$6.9 million, or 3.5%, compared to the FY 2014 Original Budget. This increase is largely due to higher personnel costs and increased spending on capital projects. The budget of the Town’s primary operating fund, the General Fund, increased by 5.1% in FY 2015, and will likely increase again in FY 2016 given existing contractual obligations that the Town has with its collective bargaining units.

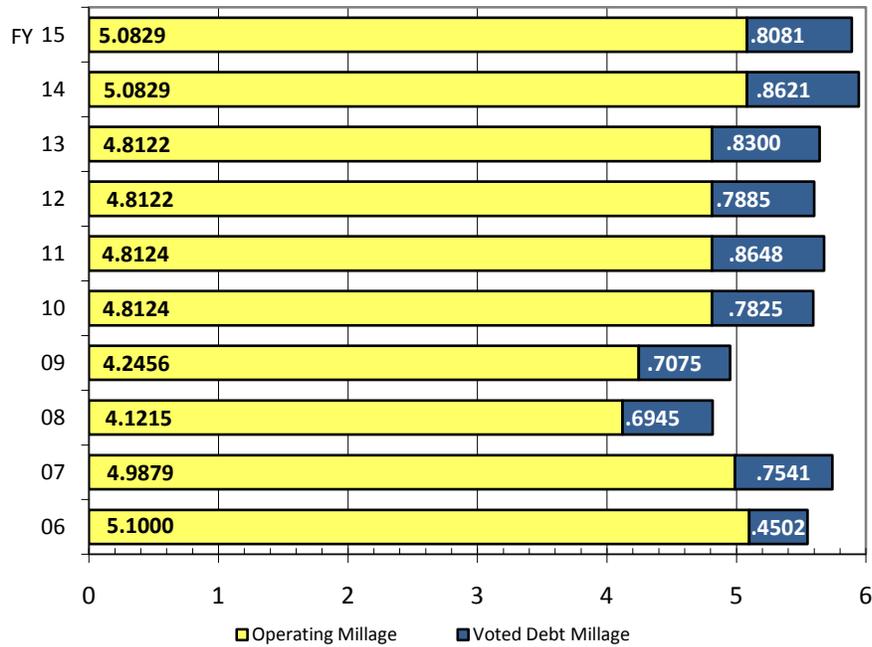
## Significant Budget Items & Trends

Some notable features of the FY 2015 Budget include:

- The taxable value of the Town increased by nearly \$536 million, or 7.9%, from the prior year. This is the third straight year that the tax base has improved, following steep declines experienced during the recession and housing crisis. Despite these increases, the tax base remains 14% lower than its FY 2008 value.
- The FY 2015 operating millage rate remains the same as the previous fiscal year at 5.0829 mills per \$1,000 of assessed value. The millage rate was last increased in FY 2014.
- The FY 2015 millage rate is 5.50% greater than the “rolled-back” rate of 4.8180 mills, or the millage rate that would allow the Town to collect the same amount of revenue in FY 2015 as it did in FY 2014.
- The millage rate for voter-approved debt service will decrease from .8621 mills in FY 2014 to .8081 mills in FY 2015. This decrease is possible because of the improved tax base.
- The combined general operating and voted debt service millage rate is \$5.8910 per \$1,000 of assessed value, a decrease of \$.0540 mills, or 0.9%, from the prior year.



### Millage Rate History FY 2006-2015



- For the first time since FY 2008, neither Town reserves nor one-time revenue sources are being utilized to support operating expenditures of the General Fund. Operating revenues are sufficient to cover budgeted expenditures.
- The largest budget impact in the General Fund relates to the new police services contract with the Town of Southwest Ranches, which began in February 2014 and was not included in the original FY 2014 Budget. This contract added personnel, equipment and operating costs to the budget, as well as \$2.2 million in revenue.
- The Fire Assessment residential rate will remain the same as the previous year at \$166 per dwelling unit.
- The Solid Waste Service Assessment will increase by \$9.31 per dwelling unit. Each unit will pay \$222.23 for the year, compared to \$212.92 last year. This assessment has fallen 33% since peaking at \$331.64 in FY 2011.
- Water and Sewer user fees will increase by 2.5% in concert with the Consumer Price Index for all urban consumers Miami/Ft. Lauderdale. This equates to an approximate \$55 per year increase for the average residential user.

#### Personnel Services

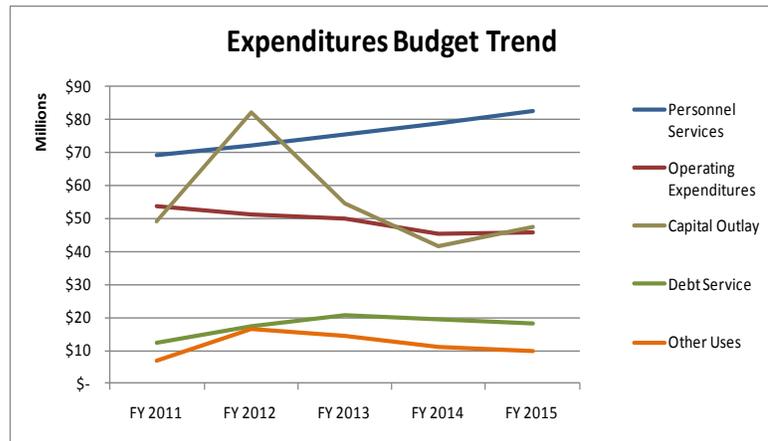
- Total budgeted full-time positions in all funds for FY 2015 is 635. Part-time and seasonal positions comprise another 62 positions. These figures compare to 619 full-time and 60 part-time and seasonal positions included in the FY 2014 Original Budget. Part time positions budgeted for the Mayor and Town Council remains consistent at 5.
- Payroll costs for FY 2015 are budgeted \$3.4 million, or 4%, more than FY 2014. These increases are driven by a higher number of employees, salary increases, and a 4.2% jump in the cost of health care benefits.
- Salary increases (cost of living adjustments and/or step increases) are budgeted for police union employees, represented general employees and non-represented employees. No increases are budgeted for fire union employees since their collective bargaining agreement expired on September 30, 2014 and no new agreement has been executed.
- Pension contribution rates will decline for each of the three employee pensions. Due to a higher number of employees and higher salaries, actual pension contribution amounts will rise .5%, or approximately \$75,000.

## Operating Expenditures

- Operating expenditures Town-wide will increase by 1%, or approximately \$600,000, in FY 2015.

- Significant budget variances include:

- A \$1.6 million increase for employee medical claims in the Self Insurance Fund due to higher claims costs and a greater number of employees.
- A \$1.7 million decrease in special projects funding in the CRA Fund as the fund's reserves instead get budgeted for capital projects.



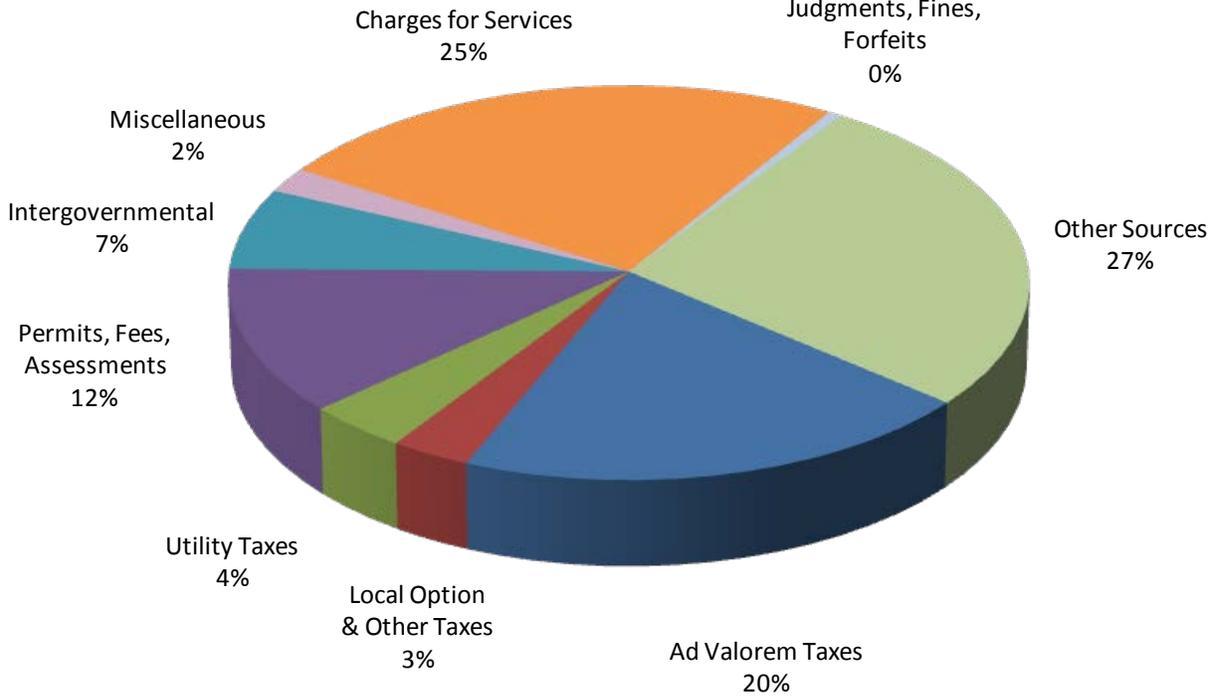
- Operating costs in the General Fund will increase by approximately 1.1%, or \$210,000. Increases will be experienced for maintenance contracts, property and liability insurance, operating supplies, and training. Significant increases also relate to fleet and technology related charges.
- The FY 2015 Budget of the General Fund includes a \$2.25 million transfer out to the Capital Projects Fund to fund projects in the Fiscal Year 2015 Capital Program. The FY 2014 Budget included a \$1.29 million transfer for the same purpose.
- Operating costs in the Water & Sewer Fund will increase by approximately 4%, or \$313,000. A \$303,000 increase was necessary solely for the higher cost of chemicals for the water and wastewater treatment plants.

## Capital Outlay / Capital Improvements

- Capital expenditures in the annual budget total \$47.3 million, a 14% increase from the original FY 2014 Budget of \$41.5 million.
- 88%, or \$41.7 million, of the budgeted capital expenditures are capital improvement projects.
- 74%, or \$35.2 million, of the budgeted capital expenditures are prior year capital projects that were incomplete as of September 30, 2014 and which needed to be re-budgeted.
- The majority of budgeted capital expenditures (84%) are capital projects in the Water & Sewer Fund and the Community Redevelopment Agency (CRA) Fund.
- The largest capital expenditures that are not capital projects from the 10-Year Capital Improvements Plan are vehicle replacements (\$1.2 million) and technology related replacements (\$325,000).
- Capital expenditures are expected to decline significantly in FY 2016 and FY 2017 as many of the Utilities and CRA capital projects should be completed.

# Where does the money come from?

The Town’s revenues come from a variety of sources. The largest revenue category for FY 2015 is Other Sources, which is mostly comprised of transfers of money between funds and the use of Town reserves to fund capital improvements. Charges for Services is the second largest revenue source. More than 43% of the revenues in this category are customer payments for water and sewer services. Ad valorem property taxes are the third largest source of revenue Town-wide, but is the largest source of revenue for the General Fund.

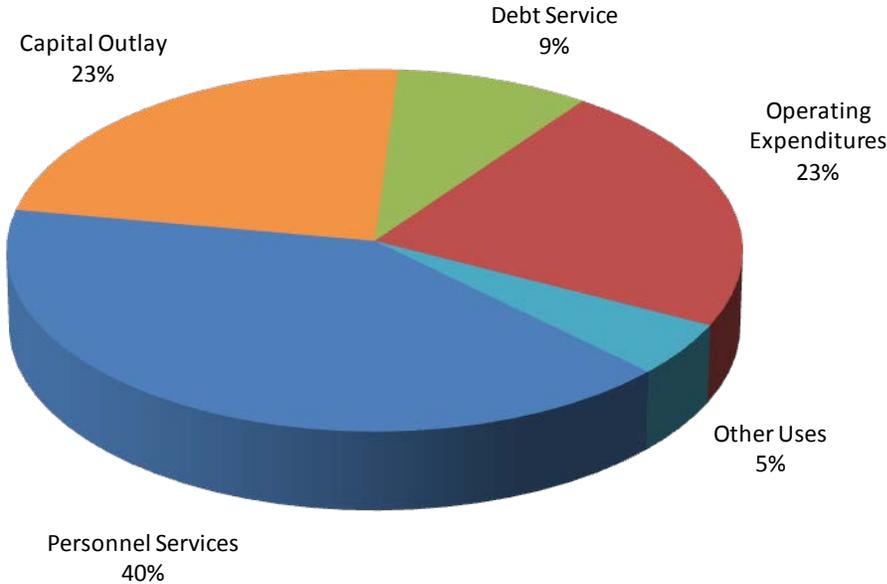


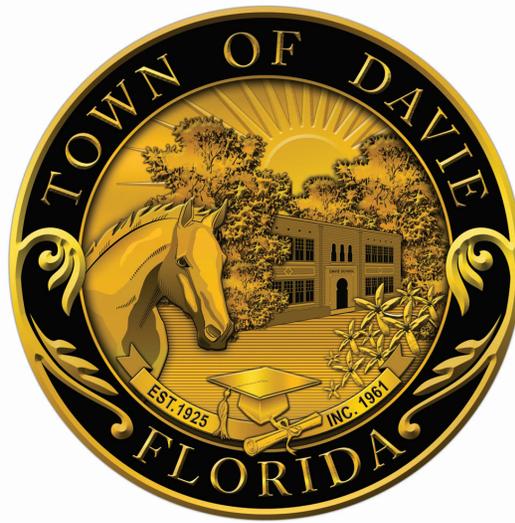
# Where does the money go?

Most of the Town’s budget goes toward the provision of water and sewer services, police services, fire rescue services, and general government operations.



Personnel costs are the Town’s largest expense.





## BUDGET SUMMARY - ALL FUNDS

	FY 2012 Actual	FY 2013 Actual	FY 2014 Original Budget	FY 2015 Budget	% of Total	+/- Prior Yr
<b>REVENUES / SOURCES</b>						
Ad Valorem Taxes	\$ 37,490,024	\$ 38,132,831	\$ 41,073,411	\$ 40,972,666	20.2%	-0.2%
Local Option Taxes	1,584,212	1,588,324	1,550,155	1,599,055	0.8%	3.2%
Utility Services Taxes	6,917,440	7,289,144	6,878,500	7,940,000	3.9%	15.4%
Other General Taxes	5,045,240	4,809,242	4,461,625	4,646,120	2.3%	4.1%
Permits, Fees & Special Assessments	21,454,955	22,491,967	23,775,507	24,270,980	12.0%	2.1%
Intergovernmental	12,003,889	15,026,869	11,777,934	13,563,928	6.7%	15.2%
Charges for Services	42,876,005	49,205,469	46,415,144	50,451,190	24.8%	8.7%
Judgments, Fines & Forfeits	1,347,572	1,500,918	1,792,748	1,164,200	0.5%	-35.1%
Miscellaneous	4,555,326	4,604,323	4,079,672	4,179,626	2.1%	2.5%
Other Sources	9,008,779	10,904,227	54,391,986	54,285,493	26.7%	-0.2%
<b>TOTAL REVENUES</b>	<b>\$ 142,283,441</b>	<b>\$ 155,553,314</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>100.0%</b>	<b>3.5%</b>
<b>EXPENDITURES BY FUNCTION</b>						
General Government	\$ 21,492,651	\$ 23,223,509	\$ 31,889,119	\$ 23,923,585	11.8%	-25.0%
Public Safety	63,230,207	64,022,129	70,019,227	72,753,166	35.8%	3.9%
Physical Environment	15,311,585	16,018,657	39,443,963	38,286,769	18.9%	-2.9%
Transportation	7,767,144	7,595,304	8,227,959	8,865,561	4.4%	7.7%
Economic Environment	5,629,959	5,401,532	19,038,496	28,116,997	13.8%	47.7%
Human Services	10,291,509	12,034,639	10,627,929	12,453,575	6.1%	17.2%
Culture/Recreation	4,439,271	4,157,854	5,951,232	6,231,571	3.1%	4.7%
Other Uses	9,017,027	11,416,237	10,998,757	12,442,034	6.1%	13.1%
<b>TOTAL EXPENDITURES</b>	<b>\$ 137,179,353</b>	<b>\$ 143,869,860</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>100.0%</b>	<b>3.5%</b>

## BUDGET SUMMARY - ALL FUNDS

### FY 2015 Budget by Category and Fund Type

	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL ALL FUNDS
<b>ESTIMATED REVENUES</b>					
Taxes:		<b>Millage Per \$1000</b>			
Ad Valorem Taxes	<b>5.0829</b>	\$ 35,355,654	\$ -	\$ -	\$ 35,355,654
Ad Valorem Taxes (Voted Debt)	<b>0.8081</b>	5,617,012	-	-	5,617,012
Local Option Taxes		1,599,055	-	-	1,599,055
Utility Service Taxes		7,940,000	-	-	7,940,000
Other General Taxes		4,646,120	-	-	4,646,120
Permits, Fees, Special Asmts		24,048,880	220,000	2,100	24,270,980
Intergovernmental		9,599,363	2,829,521	1,077,044	13,563,928
Charges for Services		11,603,801	-	22,263,580	50,451,190
Judgments, Fines, Forfeits		1,164,200	-	-	1,164,200
Miscellaneous		1,824,906	147,000	107,000	4,179,626
Other Sources		2,167,700	-	-	2,167,700
<b>TOTAL SOURCES</b>	<b>\$ 105,566,691</b>	<b>\$ 3,196,521</b>	<b>\$ 23,449,724</b>	<b>\$ 18,742,529</b>	<b>\$ 150,955,465</b>
Transfers In	-	1,251,647	5,861,810	-	7,113,457
Fund Balances/Reserves/Net Assets	1,233,028	26,831,421	16,215,739	724,148	45,004,336
<b>TOTAL REVENUES, TRANSFERS &amp; BALANCES</b>	<b>\$ 106,799,719</b>	<b>\$ 31,279,589</b>	<b>\$ 45,527,273</b>	<b>\$ 19,466,677</b>	<b>\$ 203,073,258</b>
<b>EXPENDITURES</b>					
Town Administrator	\$ 2,177,530	\$ 26,000	\$ -	\$ -	\$ 2,203,530
Town Attorney	550,715	-	-	-	550,715
Law Enforcement Services	41,335,644	101,000	-	-	41,436,644
Fire Protection Services	27,883,402	210,000	-	-	28,093,402
Building Division	3,220,120	-	-	-	3,220,120
Engineering Division	1,076,939	-	-	-	1,076,939
Planning & Zoning Division	1,131,605	-	-	-	1,131,605
Public Works	7,767,141	-	-	-	7,767,141
Parks, Rec. & Cultural Arts	4,537,060	1,174,511	520,000	-	6,231,571
Human Resources/Risk Mgt	2,582,473	-	-	12,242,130	14,824,603
Budget & Finance	1,784,355	211,445	-	-	1,995,800
Town Clerk	675,489	-	-	-	675,489
Community Services Division	466,045	1,331,168	-	-	1,797,213
Debt Service	7,253,747	1,685,681	9,279,282	-	18,218,710
Non-Departmental	787,000	-	-	-	787,000
Garage	-	-	-	4,479,880	4,479,880
Community Redev. Agency	-	26,319,784	-	-	26,319,784
Information Technology	-	-	-	2,744,667	2,744,667
Utility Services	-	-	28,245,131	-	28,245,131
<b>TOTAL EXPENDITURES</b>	<b>\$ 103,229,265</b>	<b>\$ 31,059,589</b>	<b>\$ 38,044,413</b>	<b>\$ 19,466,677</b>	<b>\$ 191,799,944</b>
Transfers Out	3,502,954	-	5,861,810	-	9,364,764
Fund Balances/Reserves/Net Assets	67,500	220,000	1,621,050	-	1,908,550
<b>TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES &amp; BALANCES</b>	<b>\$ 106,799,719</b>	<b>\$ 31,279,589</b>	<b>\$ 45,527,273</b>	<b>\$ 19,466,677</b>	<b>\$ 203,073,258</b>

# FUND BALANCE SUMMARY

## Governmental Funds - Major and Nonmajor

FY 2015 BUDGET				
Governmental Funds				
	General Fund	Community Endowment	Nonmajor Funds *	Total Governmental Funds
<b>Estimated Beginning Fund Balance</b>	<b>\$ 39,611,337</b>	<b>\$ 435,153</b>	<b>\$ 28,207,840</b>	<b>\$ 68,254,330</b>
<b>Revenues/Sources</b>				
Taxes:				
Ad Valorem Taxes	\$ 35,355,654	\$ -	\$ -	\$ 35,355,654
Ad Valorem Taxes (Voted Debt)	5,617,012	-	-	5,617,012
Local Option Taxes	1,599,055	-	-	1,599,055
Utility Service Taxes	7,940,000	-	-	7,940,000
Other General Taxes	4,646,120	-	-	4,646,120
Permits, Fees, Special Assessments	24,048,880	-	220,000	24,268,880
Intergovernmental	9,599,363	-	2,829,521	12,428,884
Charges for Services	11,603,801	-	-	11,603,801
Judgments, Fines, Forfeits	1,164,200	-	-	1,164,200
Miscellaneous	1,824,906	22,000	125,000	1,971,906
Other Sources	2,167,700	-	-	2,167,700
Transfers In	-	-	1,251,647	1,251,647
<b>Total Revenue/Sources</b>	<b>\$ 105,566,691</b>	<b>\$ 22,000</b>	<b>\$ 4,426,168</b>	<b>\$ 110,014,859</b>
<b>Expenditures/Uses</b>				
Town Administrator	\$ 2,177,530	\$ -	\$ 26,000	\$ 2,203,530
Town Attorney	550,715	-	-	550,715
Law Enforcement Services	41,335,644	-	101,000	41,436,644
Fire Protection Services	27,883,402	-	210,000	28,093,402
Building Division	3,220,120	-	-	3,220,120
Engineering Division	1,076,939	-	-	1,076,939
Planning & Zoning Division	1,131,605	-	-	1,131,605
Public Works	7,767,141	-	-	7,767,141
Parks, Recreation & Cultural Arts	4,537,060	-	1,174,511	5,711,571
Human Resources/Risk Mgt	2,582,473	-	-	2,582,473
Budget & Finance	1,784,355	211,445	-	1,995,800
Town Clerk	675,489	-	-	675,489
Community Dev., Community Svcs	466,045	-	1,331,168	1,797,213
Debt Service	7,253,747	-	1,685,681	8,939,428
Non-Departmental	787,000	-	-	787,000
Garage	-	-	-	-
Community Redevelopment Agency	-	-	26,319,784	26,319,784
Information Technology	-	-	-	-
Utility Services	-	-	-	-
Transfers Out	3,502,954	-	-	3,502,954
<b>Total Expenditures/Uses</b>	<b>\$ 106,732,219</b>	<b>\$ 211,445</b>	<b>\$ 30,848,144</b>	<b>\$ 137,791,808</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>\$ (1,165,528)</b>	<b>\$ (189,445)</b>	<b>\$ (26,421,976)</b>	<b>\$ (27,776,949)</b>
<b>Other Sources / (Uses)</b>				
Sources - Fund Balances/Reserves/Net Assets	1,233,028	189,445	26,641,976	28,064,449
Uses - Balances/Reserves/Net Assets	(67,500)	-	(220,000)	(287,500)
<b>Total Other Sources / (Uses)</b>	<b>\$ 1,165,528</b>	<b>\$ 189,445</b>	<b>\$ 26,421,976</b>	<b>\$ 27,776,949</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 38,445,809</b>	<b>\$ 245,708</b>	<b>\$ 1,785,864</b>	<b>\$ 40,477,381</b>
<b>Estimated Change in Fund Balance</b>	<b>\$ (1,165,528)</b>	<b>\$ (189,445)</b>	<b>\$ (26,421,976)</b>	<b>\$ (27,776,949)</b>
	-3%	-44%	-94%	-41%

\* Nonmajor governmental funds include the Community Redevelopment Agency Fund, Community Development Block Grant Fund, Parks & Open Space Impact Fees Fund, Fire Impact Fees Fund, Police Impact Fees Fund and Forfeiture Fund.

# FUND BALANCE SUMMARY

## Proprietary Funds - Major and Nonmajor

	FY 2015 BUDGET			FY 2015 BUDGET			
	Enterprise Funds			Internal Service Funds			
	Water & Sewer	Golf **	Total Enterprise Funds	Vehicle Maintenance **	Self Insurance **	Information Systems **	Total Internal Service Funds
<b>Estimated Beginning Fund Balance</b>	<b>\$ 58,282,369</b>	<b>\$ 6,212,293</b>	<b>\$ 64,494,662</b>	<b>\$ 9,871,430</b>	<b>\$ 8,877,228</b>	<b>\$ 1,623,345</b>	<b>\$ 20,372,003</b>
<b>Revenues/Sources</b>							
Taxes:							
Ad Valorem Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ad Valorem Taxes (Voted Debt)	-	-	-	-	-	-	-
Local Option Taxes	-	-	-	-	-	-	-
Utility Service Taxes	-	-	-	-	-	-	-
Other General Taxes	-	-	-	-	-	-	-
Permits, Fees, Special Assessments	2,100	-	2,100	-	-	-	-
Intergovernmental	1,077,044	-	1,077,044	58,000	-	-	58,000
Charges for Services	22,263,580	-	22,263,580	4,279,450	10,045,586	2,258,773	16,583,809
Judgments, Fines, Forfeits	-	-	-	-	-	-	-
Miscellaneous	37,000	70,000	107,000	35,000	2,065,720	-	2,100,720
Other Sources	-	-	-	-	-	-	-
Transfers In	5,861,810	-	5,861,810	-	-	-	-
<b>Total Revenue/Sources</b>	<b>\$ 29,241,534</b>	<b>\$ 70,000</b>	<b>\$ 29,311,534</b>	<b>\$ 4,372,450</b>	<b>\$ 12,111,306</b>	<b>\$ 2,258,773</b>	<b>\$ 18,742,529</b>
<b>Expenditures/Uses</b>							
Town Administrator	\$ -	\$ -	-	\$ -	\$ -	\$ -	\$ -
Town Attorney	-	-	-	-	-	-	-
Law Enforcement Services	-	-	-	-	-	-	-
Fire Protection Services	-	-	-	-	-	-	-
Building Division	-	-	-	-	-	-	-
Engineering Division	-	-	-	-	-	-	-
Planning & Zoning Division	-	-	-	-	-	-	-
Public Works	-	-	-	-	-	-	-
Parks, Recreation & Cultural Arts	-	520,000	520,000	-	-	-	-
Human Resources/Risk Mgt	-	-	-	-	12,242,130	-	12,242,130
Budget & Finance	-	-	-	-	-	-	-
Town Clerk	-	-	-	-	-	-	-
Housing & Community Dev.	-	-	-	-	-	-	-
Debt Service	9,279,282	-	9,279,282	-	-	-	-
Non-Departmental	-	-	-	-	-	-	-
Garage	-	-	-	4,479,880	-	-	4,479,880
Community Redevelopment Agency	-	-	-	-	-	-	-
Technology Information Management	-	-	-	-	-	2,744,667	2,744,667
Utility Services	28,245,131	-	28,245,131	-	-	-	-
Transfers Out	\$ 5,861,810	-	5,861,810	-	-	-	-
<b>Total Expenditures/Uses</b>	<b>\$ 43,386,223</b>	<b>\$ 520,000</b>	<b>\$ 43,906,223</b>	<b>\$ 4,479,880</b>	<b>\$ 12,242,130</b>	<b>\$ 2,744,667</b>	<b>\$ 19,466,677</b>
<b>Excess (Deficit) Revenues over Expenditures</b>	<b>\$ (14,144,689)</b>	<b>\$ (450,000)</b>	<b>\$ (14,594,689)</b>	<b>\$ (107,430)</b>	<b>\$ (130,824)</b>	<b>\$ (485,894)</b>	<b>\$ (724,148)</b>
<b>Other Sources / (Uses)</b>							
Sources - Fund Balances/Reserves/Net Assets	15,765,739	450,000	16,215,739	107,430	130,824	485,894	724,148
Uses - Balances/Reserves/Net Assets	(1,621,050)	-	(1,621,050)	-	-	-	-
<b>Total Other Sources / (Uses)</b>	<b>\$ 14,144,689</b>	<b>\$ 450,000</b>	<b>\$ 14,594,689</b>	<b>\$ 107,430</b>	<b>\$ 130,824</b>	<b>\$ 485,894</b>	<b>\$ 724,148</b>
<b>Estimated Ending Fund Balance</b>	<b>\$ 44,137,680</b>	<b>\$ 5,762,293</b>	<b>\$ 49,899,973</b>	<b>\$ 9,764,000</b>	<b>\$ 8,746,404</b>	<b>\$ 1,137,451</b>	<b>\$ 19,647,855</b>
<b>Estimated Change in Fund Balance</b>	<b>\$ (14,144,689)</b>	<b>\$ (450,000)</b>	<b>\$ (14,594,689)</b>	<b>\$ (107,430)</b>	<b>\$ (130,824)</b>	<b>\$ (485,894)</b>	<b>\$ (724,148)</b>
	-24%	-7%	-23%	-1%	-1%	-30%	-4%

\*\* Nonmajor funds

# GENERAL FUND BUDGET SUMMARY

## COMPARISON BY CATEGORY

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
<b>Revenues</b>					
Ad Valorem - Operating	\$ 30,694,404	\$ 30,038,346	\$ 30,483,931	\$ 32,981,229	\$ 35,355,654
Ad Valorem - Debt Service	5,459,550	4,943,220	5,257,373	5,592,182	5,617,012
Local Option Taxes	1,590,913	1,584,212	1,588,324	1,550,155	1,599,055
Utility Services Taxes	6,750,247	6,917,440	7,289,144	6,878,500	7,940,000
Other General Taxes	5,063,725	5,045,240	4,809,242	4,461,625	4,646,120
Permits, Fees & Special Asmts	21,627,023	21,316,907	21,826,059	23,605,507	24,048,880
Intergovernmental	8,277,987	8,874,340	10,907,763	9,065,815	9,599,363
Charges for Services	4,824,134	6,890,853	10,723,567	9,572,960	11,603,801
Judgments, Fines and Forfeits	644,132	1,226,711	1,374,328	1,792,748	1,164,200
Miscellaneous	2,583,066	2,270,175	1,526,258	1,713,172	1,824,906
Other Sources	2,025,701	3,119,813	2,137,800	4,365,833	3,400,728
<b>Revenue Totals</b>	<b>\$ 89,540,882</b>	<b>\$ 92,227,257</b>	<b>\$ 97,923,788</b>	<b>\$ 101,579,726</b>	<b>\$ 106,799,719</b>
<b>Expenditures</b>					
Personnel Services	\$ 64,434,980	\$ 65,530,528	\$ 66,768,136	\$ 72,337,486	\$ 75,471,621
Operating Expenditures	15,460,460	16,164,876	16,942,797	19,231,681	19,442,465
Capital Outlay	767,812	1,111,552	2,418,106	1,037,866	1,055,932
Debt Service	7,643,190	7,526,478	7,526,393	7,558,336	7,253,747
Grants and Aids	1,120	1,320	2,800	5,500	5,500
Other Uses	6,981,020	1,454,500	1,548,065	1,408,857	3,570,454
<b>Expenditure Totals</b>	<b>\$ 95,288,582</b>	<b>\$ 91,789,254</b>	<b>\$ 95,206,296</b>	<b>\$ 101,579,726</b>	<b>\$ 106,799,719</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (5,747,701)</b>	<b>\$ 438,003</b>	<b>\$ 2,717,492</b>	<b>\$ -</b>	<b>\$ -</b>

# GENERAL FUND BUDGET SUMMARY

## COMPARISON BY DEPARTMENT

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget
<b>REVENUES</b>					
General Operating	\$ 70,628,420	\$ 70,563,270	\$ 71,939,463	\$ 75,139,880	\$ 78,367,871
Town Administrator	327,479	357,974	2,052,592	346,992	347,031
Town Attorney	-	-	-	48,700	25,500
Law Enforcement Services	2,646,461	4,512,972	4,178,254	4,680,800	6,078,589
Fire Protection Services	9,726,805	10,371,223	12,597,621	15,357,678	15,847,262
Building Division	3,764,850	3,083,553	3,100,465	3,189,335	3,198,735
Engineering Division	766,379	1,478,946	1,969,963	1,178,598	1,076,939
Planning & Zoning Division	162,093	260,948	191,457	152,947	221,840
Public Works	248,848	220,548	297,029	142,196	108,952
Parks, Recreation & Cultural Arts	857,854	661,900	966,919	1,090,600	1,129,000
Special Events	167,501	251,195	-	-	-
Risk Management	60,361	11,247	236,188	50,000	50,000
Budget & Finance	69,376	69,105	70,182	67,000	63,000
Town Clerk	114,456	122,376	170,327	135,000	135,000
Community Services Division	-	262,000	153,328	-	150,000
<b>Revenue Totals</b>	<b>\$ 89,540,882</b>	<b>\$ 92,227,257</b>	<b>\$ 97,923,788</b>	<b>\$ 101,579,726</b>	<b>\$ 106,799,719</b>
<b>EXPENDITURES</b>					
Town Administrator	\$ 1,925,486	\$ 1,807,737	\$ 3,464,877	\$ 1,980,062	\$ 2,177,530
Town Attorney	375,116	314,476	176,415	559,381	550,715
Law Enforcement Services	34,685,544	35,947,440	36,899,394	39,223,131	41,335,644
Fire Protection Services	22,811,509	22,879,746	24,166,084	27,287,388	27,883,402
Building Division	2,489,186	3,239,516	2,873,856	3,189,335	3,220,120
Engineering Division	895,295	971,502	912,798	1,060,627	1,076,939
Planning & Zoning Division	894,743	825,029	726,925	928,850	1,131,605
Public Works	7,277,147	6,812,648	7,071,640	7,671,382	7,767,141
Parks, Recreation & Cultural Arts	3,425,340	3,430,399	3,971,525	4,458,232	4,537,060
Special Events	742,801	723,746	-	-	-
Human Resources	689,085	702,187	748,026	878,204	936,491
Risk Management	953,000	1,206,697	1,386,656	1,533,541	1,645,982
Budget & Finance	1,265,928	1,471,920	1,493,945	1,663,070	1,784,355
Town Clerk	638,543	714,369	751,132	615,202	675,489
Community Services Division	354,640	649,488	416,028	357,425	466,045
Debt Service	7,643,190	7,526,478	7,526,393	7,558,336	7,253,747
Non-Departmental	8,222,030	2,565,877	2,620,601	2,615,560	4,357,454
<b>Expenditure Totals</b>	<b>\$ 95,288,582</b>	<b>\$ 91,789,254</b>	<b>\$ 95,206,296</b>	<b>\$ 101,579,726</b>	<b>\$ 106,799,719</b>
<b>Net Surplus (Deficit)</b>	<b>\$ (5,747,701)</b>	<b>\$ 438,003</b>	<b>\$ 2,717,492</b>	<b>\$ -</b>	<b>\$ -</b>

## MAJOR REVENUE SOURCES & TRENDS

This section includes a discussion of the major revenue sources for the Town, including the underlying assumptions for each revenue estimate. Tables and charts summarizing the revenue sources for all funds, both combined and individually, can be found on pages 2-21 through 2-24 of this publication. Detailed information about each fund's particular revenues is located in the budget sections for each fund.

It should be noted that FY 2014 financial data displayed in the various revenue charts below are not final totals for the year, as some do not include twelve months of receipts. Such information was not available when this publication was composed.

### Ad Valorem Taxes - \$40,972,666

Ad Valorem is a tax levied on the taxable assessed value of real and personal property located within the Town. The Town adopts a millage rate, which is then applied as \$1.00 of tax for each \$1,000 of estimated taxable assessed value as determined by the Broward County Property Appraiser. For example, a tax rate of one mil produces \$1.00 of tax revenue on each \$1,000 of taxable property value.

Two ad valorem millage rates are adopted – one for operating and one for voter-approved (voted) debt service. Voted debt is also referred to as General Obligation (GO) debt. Ad valorem revenues are budgeted as the millage rate multiplied by the taxable value, less 5% for discounts provided for early payment and possible adjustments to assessed values.

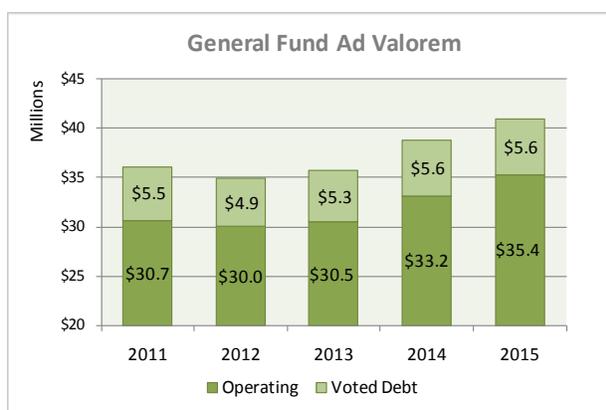
Fiscal Year	Millage Rates			% Change
	Operating	Voted Debt	Total	
2011	4.8124	.8648	5.6772	1.5%
2012	4.8122	.7885	5.6007	-1.3%
2013	4.8122	.8300	5.6422	0.7%
2014	5.0829	.8621	5.9450	5.4%
2015	5.0829	.8081	5.8910	-0.9%

**Operating** - Ad valorem operating revenues are the largest revenue source for the General Fund, comprising 33% of the fund's budgeted revenues. Between FY 2007 and FY 2012, ad valorem revenues fell nearly 17% due to property tax reform legislation, the economic recession and the housing crisis. The Town's gross taxable value has improved during the past two years, growing 1.9% for FY 2014 and 7.9% for 2015 when \$146 million of new construction was added. The Town's total taxable value remains 2.5% lower than it was in FY 2007.

In FY 2015, the Town will maintain the same 5.0829 operating millage rate assessed in FY 2014. Because of the improved tax base, this millage rate will generate \$2.4 million, or 7%, more in ad valorem revenues in FY 2015 than in FY 2014. Budgeted ad valorem revenue remains 1.3% lower than in FY 2007. The Town pays the Davie CRA the Tax Increment Financing (TIF) portion of its ad valorem operating revenues. In FY 2015, the Town will provide the CRA \$1,251,647 in ad valorem revenues, compared to \$1,107,841 in FY 2014.

**Voted Debt** - The millage rate assessed for voted debt ad valorem equals the rate required to generate sufficient revenues to pay debt service on the Town's six voter-approved, general obligation (GO) bonds.

Voted debt ad valorem revenues have been mostly consistent since FY 2007 when debt service began for the last



GO bonds issued. FY 2012 and FY 2013 were exceptions as the Town implemented a two year tax relief plan for the voted debt millage rate. In those fiscal years, the Town temporarily lowered the millage rate to be assessed and appropriated funds from its "Reserve for Voted Debt Service" to be used toward debt service payments.

In FY 2015, the voted debt millage rate will be .8081 mils, a 0.9% decrease over the FY 2014 rate of .8621 mils. Despite a small increase in debt service payments for FY 2015, the millage rate will decline due to the increased tax base.

## Intergovernmental Revenues - \$13,563,928

For FY 2015, the intergovernmental revenue category includes the following revenue sources:

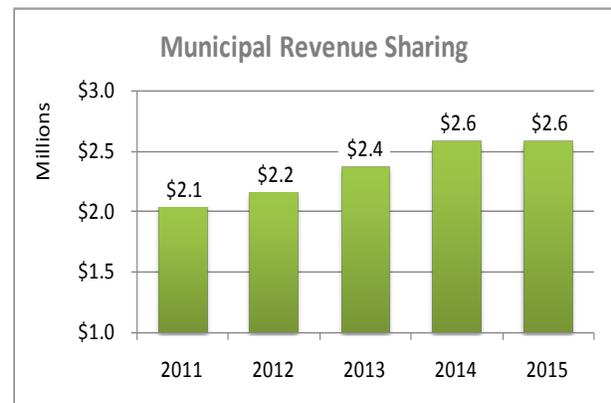
- State Shared Revenues
  - Municipal Revenue Sharing Program;
  - Half-Cent Sales Tax;
  - Mobile Home Licenses;
  - Alcoholic Beverage Licenses;
  - Firefighter Supplemental Compensation;
  - Seminole Compact Revenue Sharing;
  - Fuel Tax Refunds;
- Tax Increment Financing (TIF) Revenue;
- Federal, State and Local Grants; and
- Build America Bonds Subsidy.

Seventy-one percent (71%) of intergovernmental revenues are located in the General Fund, and are dominated by revenues from the Municipal Revenue Sharing program and Half-Cent Sales Taxes. Smaller intergovernmental revenue sources are contained in four other funds, including the Community Redevelopment Agency Fund, Community Development Block Grant Fund, Water & Sewer Capital Projects Fund and Vehicle Maintenance Fund.

Municipal Revenue Sharing and Half Cent Sales Tax provide 88% of the intergovernmental revenues in the General Fund. Both are distributed by the State according to a predetermined formula based on population, sales tax collections, and the municipality's ability to raise revenue. Receipts for these distributions have become less volatile since the end of the recession and have increased by approximately 22% since FY 2011.

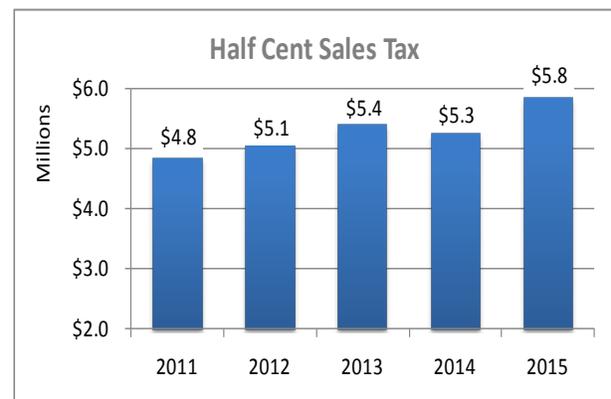
### Municipal Revenue Sharing - \$2,589,880

Municipal Revenue Sharing Program revenues are a distribution of state sales and use taxes, alternative fuel user decal fees, and the one-cent municipal fuel tax. The main factors used to project these General Fund revenues include: 1) the State's annual projection; 2) historical receipt rates and trends with an emphasis on the last 12 months; 3) current economic conditions; and 4) estimated population increases or decreases. FY 2015 budgeted revenues are approximately 12% higher than those budgeted for FY 2014, 6% greater than the projected FY 2014 actual, and 3% less than the State's FY 2015 projection.



### Half-Cent Sales Tax - \$5,829,360

This General Fund revenue is a distribution of state sales tax revenue and state communications services tax revenue to local governments according to a calculated allocation based on population. The main factors used to project these revenues include: 1) the State's annual projection; 2) historical receipt rates and trends with an emphasis on the last 12 months; 3) current economic conditions; and 4) estimated population increases or decreases. FY 2015, budgeted revenues are about 9% greater than the FY 2014 budget, 1% higher than the projected FY 2014 actual, and 3% less than the State's projection.



## Intergovernmental Revenues in Other Funds

Smaller intergovernmental revenue sources are contained in four other funds. These include:

- Tax Increment Financing (TIF) revenue in the Community Redevelopment Agency Fund (\$1,498,353);
- Federal and State grants in the CDBG Fund (\$1,331,168);
- Federal Build America Bonds subsidy in the Water & Sewer Capital Projects Fund (\$1,077,044); and
- Fuel tax refunds in the Vehicle Maintenance Fund (\$58,000).

Budgets for the intergovernmental revenues in the CDBG Fund and Water & Sewer Capital Projects Fund are entirely based on existing grant contracts or bond agreements and are not trend driven. Moreover, these revenues are restricted for a specific purpose or program and are not available to fund regular operational costs

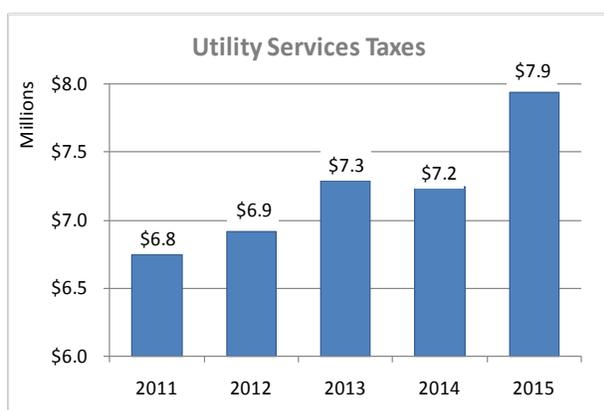
## **Tax Increment Financing Revenue - \$1,498,353**

Tax increment financing is a public financing tool used to promote development efforts in a defined district. A tax increment is the difference between the amount of property tax revenue generated in the area before the district's designation and the amount of property tax revenue generated after it's designation. Property taxes are assessed and collected by seven different taxing authorities across Davie's redevelopment district and the incremental property taxes are subsequently paid to the Davie Community Redevelopment Agency (CRA).

TIF revenues are only found in the Town's CRA Fund and were included in the Ad Valorem revenue category prior to FY 2015. TIF revenues are budgeted based on the projected tax roll of the CRA district and the estimated individual tax rates to be assessed by six of the seven taxing authorities. Tax revenues passed through by the Town of Davie to the Davie CRA are categorized as an intergovernmental transfer and fall into the "Other Revenues" classification, rather than into the "Intergovernmental Revenue" category.

## **Utility Services Taxes - \$7,940,000**

These General Fund revenues result from a tax levied on the purchase of electricity and natural gas within the Town. This revenue is calculated as a percent applied to the taxable amounts charged by the service provider. Unlike other local municipalities, Davie does not levy a utility tax on water.



The primary factors in estimating these revenues are: 1) historic trends, with greater emphasis on the most recent 12 months; 2) known rate changes by service providers; 3) projected increases/decreases in housing units and commercial facilities; and 4) seasonal variations.

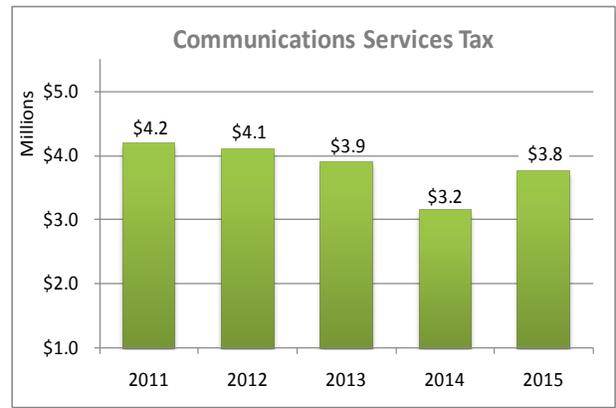
More than 98% of the Town's utility service tax revenue is from the 10% tax on electricity. Since 2011, these revenues have experienced steady growth of nearly 18% due to higher base and fuel rates and significant new construction in FY 2012, FY 2013 and FY 2014.

The FY 2015 budget for utility service taxes is approximately 15% higher than the amount budgeted for FY 2014 and 1% greater than the projected end-of-year actual for FY 2014. The FY 2015 budget factors in a base rate increase by the electric company, an offsetting decrease to fuel charges, and new construction projections.

## Communications Services Tax - \$3,751,120

The Communications Services Tax (CST) is a tax imposed on retail sales of communications services that originate or terminate in Florida and which are billed to an address within the Town's boundaries. The Town's current tax rate is 5.2%.

The main factors used to project these revenues include: 1) the State's annual projection; 2) historical receipt rates and trends with an emphasis on the last 12 months; 3) State legislative changes; and 4) current economic conditions.



CST revenues comprise approximately 81% of revenues in the Other General Taxes category in the General Fund, and 4% of all General Fund revenues. This revenue source has experienced a 22% decrease since its FY 2008 peak due to competition in the wireless market, decreased demand for residential telephone and cable, and the State taking an increasing share. FY 2014 revenues were stronger than anticipated, and minimal growth is currently projected. The FY 2015 budget for CST revenues is .5% greater than the estimated FY 2014 actual, 5% greater than the FY 2014 budget amount and approximately 6% less than the State's projection.

## Franchise Fees - \$8,962,140

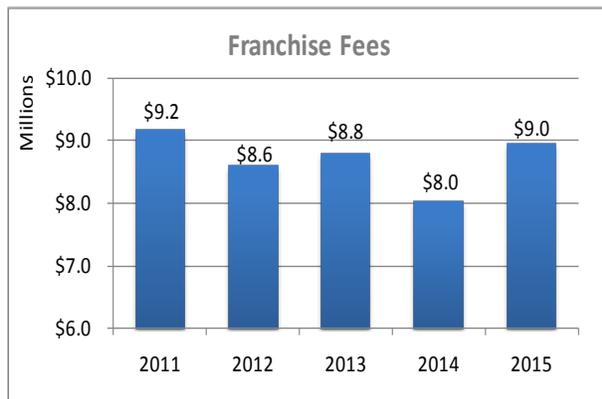
Franchise fees are charges to service providers for the right to operate within the Town's municipal boundaries. These negotiated fees may be levied as a percentage of gross receipts, or as flat fees. In FY 2015, Franchise Fees revenue comprises 37% of the Permits, Fees and Special Assessments category and 8% of all General Fund revenues.

The primary franchise fees charged in the Town are:

- Electric - 5.9%;
- Towing - Flat fee of \$125,000 per year; and
- Solid Waste Service - \$3.85 per month for residential single family; \$2.83 per cubic yard for multifamily and commercial; \$40 per pull + \$2.80 per yard for construction and demolition.

Excluding the Towing Franchise Fee, these revenues mostly increase or decrease with the economy, base rate changes, and population of the Town. Revenues are estimated based on contracted rates, historical receipts, number of residential and commercial units, construction activity and economic trends.

Electric franchise fees comprise 68% of the category and had declined in each of the six fiscal years prior to FY 2014, when revenues grew by approximately 3% due to new and ongoing construction. FY 2015 revenues are budgeted approximately 2% higher than the FY 2014 budget amount and 1% greater than the estimated FY 2014 total.



Factors for this increase include an increase to the electric base rates, as well as new construction.

Solid waste franchise fees comprise 31% of the category and have stabilized following changes to the franchise fee rates adopted in FY 2012 and FY 2013. FY 2015 revenues are budgeted approximately 9% more than the FY 2014 budget and 1% greater than the projected FY 2014 actual. These increases are mostly due to new multifamily residential construction.

## Fire Assessment - \$9,957,001

Revenues from this non-ad valorem assessment are used to partially fund the fire services, facilities and programs of the Town, and cannot be used to support rescue/EMS services. As a non-ad valorem assessment, Fire Assessment rates are based on the type of property, not the value of the property.

Fire Assessment revenues are budgeted based on the assessment roll provided by the property appraiser's office and current assessment rates, less 5% for early payment discounts provided. Estimates are also made for collection of delinquent accounts and new construction.



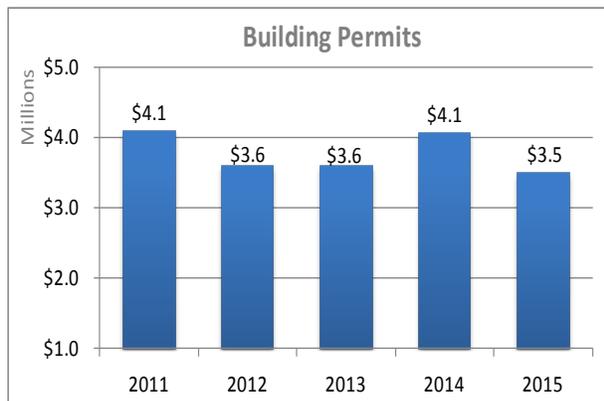
In 2013, a fire funding study was conducted to update the methodology and apportionment of fire service costs. A new fire assessment rate schedule was adopted for FY 2014, which included a rate increase. In FY 2015, the Town will assess the same fire assessment rates as in FY 2014. The residential fire assessment rate remains \$166 per dwelling unit, and various rates per square foot will be assessed for commercial, industrial, institutional and educational types of properties.

Fire Assessment revenues comprise 41% of General Fund revenues in the Permits, Fees and Special Assessments category and 9% of total General Fund revenues. Revenues are projected to increase by approximately \$270,000 (3%) in FY 2015 due to new properties added to the assessment roll.

## Building Permits - \$3,510,200

Building permit revenues are permit and inspection fees related to any construction, alteration, repair, or other activity requiring a permit by the Code of Ordinances or the South Florida Building Code. These include permit revenues in the Building Division and the Fire Rescue Department.

Revenues from Building Permits comprise approximately 15% of General Fund revenues in the Permits, Fees and Special Assessments category. Revenues are projected based on an analysis of projects currently in the plan review→permitting→inspection pipeline, permit fee schedule revisions, and estimates for other permit activity.



Building permit revenue reached a peak of \$5 million in 2004, but struggled from 2007 to 2010 during the recession and housing crisis. New construction is expected to remain strong in FY 2015; however, because of planned changes to charges for fire-related building permits, FY 2015 revenues are budgeted approximately 3% less than the FY 2014 budgeted amount and 14% less than the projected FY 2014 actual.

## Contributions from Enterprise Operations & Cost Allocation Administrative Fees – \$2,456,981

Contributions from Enterprise Operations – These contributions from the Water & Sewer Fund to the General Fund began in FY 2009 following a rate study adopted in 2007 and are intended to cover the indirect and/or administrative costs incurred by the enterprise operation from the support services provided by other Town departments and activities, such as Town administration, human resources, budget and finance, purchasing, payroll, and records management. These contributions are approved and budgeted at 10% of water and sewer operating revenues from the prior year. For FY 2015, they are budgeted at \$2,167,700, compared to \$2,140,000

for FY 2014. These contributions compose 64% of revenues in the General Fund’s Other Sources category, and 2% of all General Fund revenues.

Cost Allocation Administrative Fees - Within the General Fund, divisions that generate revenue and are considered self-sufficient are charged their fair share of the cost of services rendered to them by other Town supporting departments. The charges are determined by a cost allocation plan completed each year. The Community Redevelopment Agency likewise is charged an annual cost allocation administrative fee through this process.

These charges began in FY 2012 and are budgeted according to that year’s cost allocation plan. Such charges comprise approximately 3% of the General Fund’s charges for services revenue category and less than .3% of all General Fund revenues. In FY 2015, these revenues will drop approximately 10% due to lesser service demand from the user divisions. They include the charges listed below:

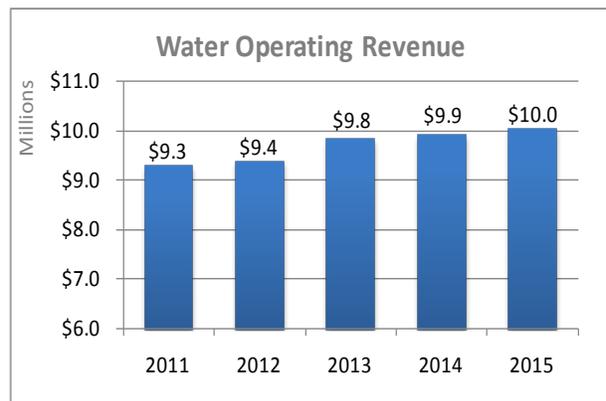
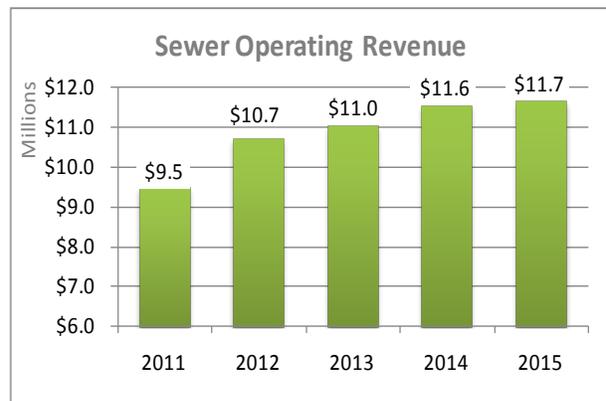
- Building Division cost allocation, \$105,642;
- Engineering Division cost allocation, \$104,886; and
- CRA cost allocation, \$78,753.

### Water and Sewer Operating Revenues - \$21,677,000

These charges for services revenues in the Water & Sewer Fund consist of a base charge to the Davie Utilities customer and a volume-based charge related to monthly consumption. Water and sewer operating revenues are used to pay the cost of utility operations, as well as to fund capital improvement projects and debt service to meet bond obligations.

Following a rate study adopted in 2007, the Town has increased rates charged to consumers in each year since 2008. In FY 2015, water and sewer rates will increase 2.5%. This rate adjustment and future year adjustments are tied to the lesser of the Consumer Price Index for all urban consumers Miami/Ft. Lauderdale or 3.5%.

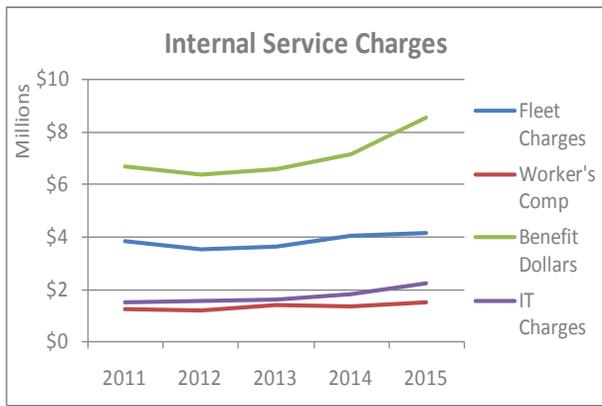
FY 2015 water and sewer operating revenues are budgeted approximately 1%, or \$277,000, greater than the FY 2014 budget amount and 1% higher than the projected FY 2014 end of year actual. The FY 2015 projection incorporates both the rate change, as well as projected usage for new construction in the utility district.



### Internal Service Charges - \$16,447,309

Internal service charges are charges to user departments or units for goods or services provided by an internal service fund on a cost reimbursement basis. The FY 2015 Budget includes internal service charges for health insurance and other employee benefits, workers’ compensation, vehicle maintenance, and technology support and equipment. These revenues comprise 33% of revenues in the Charges for Services category, and 8% of all budgeted revenues. For FY 2015, revenues from internal service charges are budgeted in the following funds and amounts:

- Self Insurance Fund - Benefit Choice Dollars, \$8,532,241;
- Self Insurance Fund - Workers’ Compensation, \$1,513,345;
- Vehicle Maintenance Fund - Fleet Charges, \$4,142,950;
- Information Technology Fund - Information Technology (IT) Charges, \$2,258,773.



Revenues for Fleet Charges, Workers' Compensation and Benefit Choices Dollars are budgeted based on rate schedules developed for each type of charge and applied as a per person or per vehicle charge. Rate schedules fluctuate annually with the costs that need to be reimbursed through the internal service charges (i.e. insurance premiums, claims, garage vendor contracts, equipment replacement, etc.). Internal Service Charges revenues thereby fluctuate with changes to the rate schedules and with the size of the Town's fleet, workforce, and equipment.

In FY 2015, revenues from internal service charges will increase by about \$1.76 million, or 12%. More than half of this increase relates to internal charges for Benefit Choice Dollars for the Town's cafeteria plan and results from rising health insurance costs, as well as an increase in the number of budgeted full-time positions eligible for benefits. Worker's Compensation internal service charges similarly will increase due to expansion of the Town's workforce and pay increases, even though rates will stay the same as implemented in FY 2014. Revenues from fleet charges will rise approximately 8% as the number of vehicles and equipment covered expands by twenty-seven units. Revenues from IT Charges will increase by approximately \$462,000, or 26%, to fund higher IT payroll costs due to salary adjustments and a new position, and greater maintenance costs.

### Fund Balance/Fund Equity - \$45,004,336

Fund balance is the difference between a fund's assets and liabilities reported at the end of the fiscal year. Per the Town's financial policies, fund balance shall not normally be budgeted as a revenue resource to support routine annual operating expenses. Balances exceeding policy targets, however, may be budgeted judiciously as a resource to support capital, debt, or extraordinary major maintenance needs on a non-recurring basis, or for specific and emergency purposes, as designated.

In FY 2015, the Town will appropriate \$45.0 million from fund balance, compared to \$45.6 million in FY 2014. More than \$43.5 million (96%) of these funds will be used toward capital projects or other capital purchases.

The chart below demonstrates the five year trend for fund balance/fund equity appropriations.

	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015
General Fund	\$2,494,131	\$2,392,284	\$3,292,176	\$1,397,886	\$1,233,028
CRA	9,325,000	28,455,581	26,798,000	27,697,695	25,130,465
Water & Sewer	40,492,000	59,639,717	6,577,429	14,264,431	15,765,739
Other Funds	3,389,610	4,037,578	2,757,566	2,261,373	2,875,104
<b>Total</b>	<b>\$55,700,741</b>	<b>\$94,525,160</b>	<b>\$39,425,171</b>	<b>\$45,621,385</b>	<b>\$45,004,336</b>

The FY 2015 Budget does not include any fund balance appropriations to support operating expenditures of the General Fund. This is a significant change from FY 2012 and FY 2013 when \$2.4 million and \$4.4 million respectively were budgeted for this purpose.

The FY 2015 Budget, however, does include an appropriation of approximately \$704,000 from the Water & Sewer Fund's Rate Stabilization Reserve to support utility operations, compared to \$1.58 million in FY 2014. This reserve was specifically established to be used during these initial years after the new plants were built - when the utility had higher debt service, operating costs and service capacity, but development has not yet occurred in the service area and new users have not yet connected. Fund equity from the two water and sewer funds also will be appropriated for more than \$12 million in capital projects, most of which are refurbishment projects of existing infrastructure and equipment replacement.

The largest component (56%) of all FY 2015 fund balance appropriations is in the CRA Fund, which is required by state law to appropriate its entire estimated fund balance each year. For FY 2015, the CRA Fund balance appropriation includes approximately \$18 million of bonds proceeds received in prior years and \$7 million of its regular fund balance. More than \$24.8 million of the CRA Fund's fund balance appropriation is for capital improvement projects.

The Community Endowment Fund will utilize \$189,445 (44%) of its estimated fund balance in FY 2015 for grants to nonprofit organizations that provide services in Davie. This fund does not have an ongoing revenue source and has been declining for many years. It is expected to expend its entire fund balance within the next two years.

The Information Technology (IT) Fund plans to expend approximately \$486,000 (30%) from its fund balance in FY 2015 for the ongoing replacement of computers, servers and other IT infrastructure. A significant expenditure relates to the update of all Microsoft Office licenses used on Town computers.

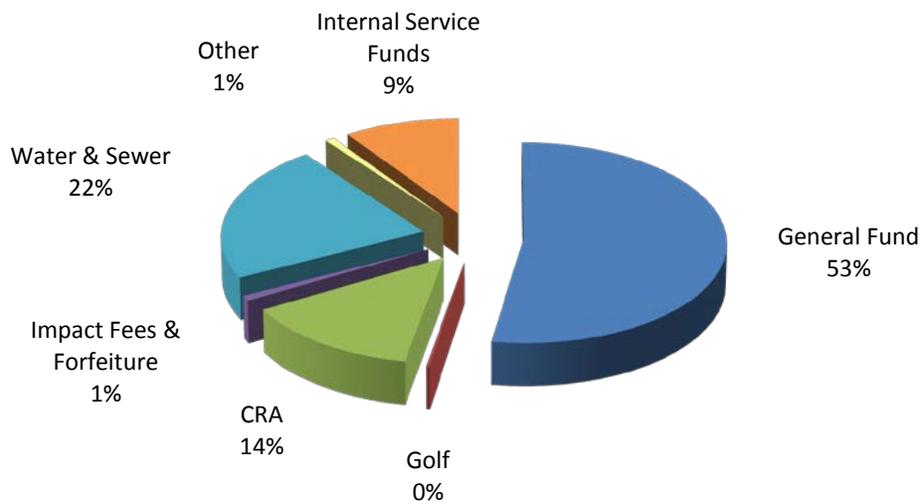
The table below provides a summary of Fund Balance/Fund Equity budgeted in FY 2015.

<b>Fund Balance/Fund Equity Budgeted in FY 2015</b>		
<b>Fund</b>	<b>Amount</b>	<b>Primary Purpose</b>
General Fund, Undesignated Reserve	\$989,643	Funding for the FY 2015 Capital Improvements Program.
General Fund, Wetland Mitigation Reserve	\$10,000	Maintenance of wetland mitigation site at Berman Park.
General Fund, Tree Preservation Reserve	\$78,000	Specific tree planting and landscaping projects.
General Fund, Fire Tech. Fees Reserve	\$9,000	Technology training for Fire Prevention Bureau personnel.
General Fund, Engineering Div. Reserves	\$125,000	Two projects in the FY 2015 Capital Improvements Program.
General Fund, Building Tech. Fees Reserve	\$21,385	Tablet PCs and workflow software.
CRA Fund	\$307,465	Four Commercial Property Improvements Grants and one event sponsorship.
CRA Fund	\$6,623,000	One project in the FY 2015 Capital Improvements Program and four projects from the FY 2014 Capital Improvements Program not completed as of 9/30/14.
CRA Fund, 2010 Bonds Reserve	\$18,200,000	Four projects from the FY 2014 Capital Improvements Program not completed as of 9/30/14.
Parks & Open Space Impact Fees Fund	\$1,174,511	Park equipment, five prior years capital projects not completed as of 9/30/14, and one project in the FY 2015 Capital Improvements Program.
Fire Impact Fees Fund	\$210,000	Two projects in the FY 2015 Capital Improvements Program.
Police Impact Fees Fund	\$61,000	Pen-Link licenses and police equipment.

<b>Fund Balance/Fund Equity Budgeted in FY 2015</b>		
<b>Fund</b>	<b>Amount</b>	<b>Primary Purpose</b>
General Governmental Impact Fees Fund	\$26,000	One project in the FY 2015 Capital Improvements Program.
Forfeiture Fund	\$40,000	Police equipment, police training, and services of community-based programs.
Community Endowment Fund	\$189,445	Grants to nonprofit organizations providing community services.
Water & Sewer Fund, Rate Stabilization	\$704,079	Operating expenses of the Utilities Department.
Water & Sewer Fund, Unrestricted Net Assets	\$4,264,905	Capital outlay, one addition to fleet, and seven prior years capital projects not completed as of 9/30/14.
Water & Sewer Fund, Contribution Charges	\$2,036,510	Five prior years capital projects not completed as of 9/30/14 and five projects in the FY 2015 Capital Improvements Program.
Water & Sewer Fund, Capital Replacement Acct.	\$3,515,130	Ten prior years capital projects not completed as of 9/30/14 and seven projects in the FY 2015 Capital Improvements Program.
Water & Sewer Fund, Renewal & Replacement	\$1,467,090	Four prior years capital projects not completed as of 9/30/14.
Water & Sewer Fund, State Revolving Fund Loan	\$1,755,000	Two prior years capital projects not completed as of 9/30/14.
Water & Sewer Capital Proj. Fund, Contribution Charges	\$2,000,000	One prior years capital project not completed as of 9/30/14.
Water & Sewer Capital Proj. Fund	\$23,025	Amortization expenses for 2010, 2011 and 2012 water & sewer bonds.
Golf Fund	\$450,000	Cart barn renovation and two projects in the FY 2015 Capital Improvements Plan.
Vehicle Maintenance Fund	\$107,430	Vehicle replacements.
Self Insurance Fund, Workers Comp Reserve	\$130,824	Workers compensation claims.
Information Technology Fund	\$485,894	Desktop/laptop replacements, server replacements, Microsoft Office licenses.
<b>Total Budgeted</b>	<b>\$45,004,336</b>	

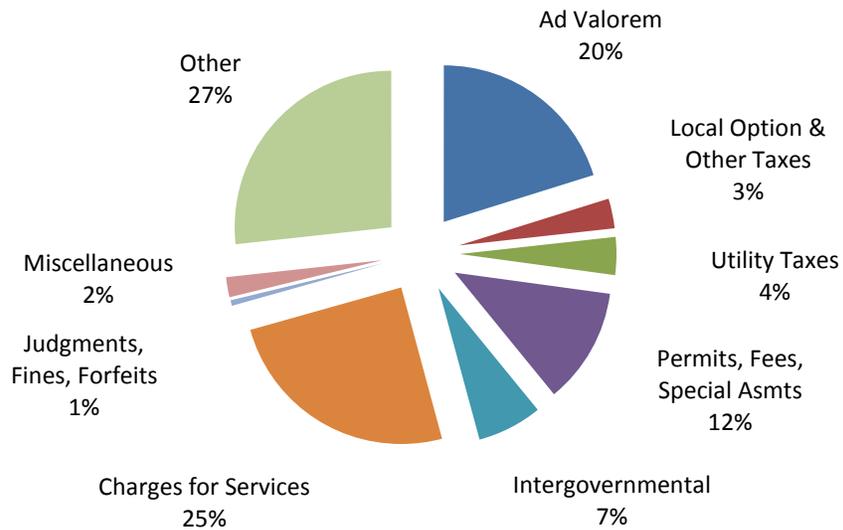
## ESTIMATED REVENUES BY FUND

Fund	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY2015 Budget	% of Budget	+/- Prior Yr
General Fund	\$ 92,227,257	\$ 97,923,788	\$ 101,579,726	\$ 106,799,719	53%	5%
Community Redevelop. Agency	2,601,750	3,182,471	30,468,695	28,005,465	14%	-8%
Community Dev. Block Grant	2,518,737	3,372,098	1,723,987	1,331,168	1%	-23%
Park & Open Space Impact Fees	29,829	459,063	1,273,000	1,224,511	1%	-4%
Fire Impact Fees	43,376	91,310	50,000	310,000	0%	520%
Police Impact Fees	45,836	73,977	242,373	131,000	0%	-46%
General Govt. Impact Fees	19,006	41,559	20,000	26,000	0%	30%
Forfeiture	124,813	127,177	124,000	40,000	0%	-68%
Community Endowment	191,420	112,678	216,711	211,445	0%	-2%
Water & Sewer	21,219,895	23,225,531	29,269,431	36,045,394	18%	23%
Water & Sewer Capital Proj.	6,474,584	9,805,612	13,844,698	8,961,879	4%	-35%
Golf Fund	527,102	54,763	270,000	520,000	0%	93%
Vehicle Maintenance	3,565,413	3,739,020	3,993,348	4,479,880	2%	12%
Self Insurance	11,134,600	11,726,299	10,989,165	12,242,130	6%	11%
Information Technology	1,559,822	1,617,968	2,131,548	2,744,667	1%	29%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 142,283,441</b>	<b>\$ 155,553,314</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>100%</b>	<b>4%</b>



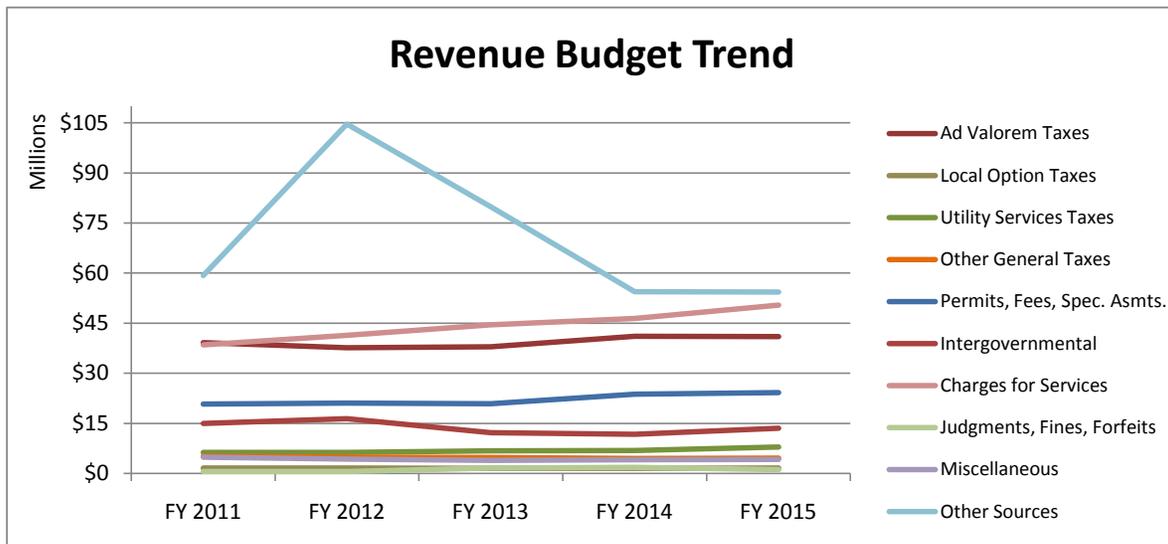
## ESTIMATED REVENUES BY SOURCE

Revenue Source	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	% of Budget	+/- Prior Yr
Ad Valorem Taxes	\$ 37,490,024	\$38,132,831	\$ 41,073,411	\$ 40,972,666	20.2%	0%
Local Option Taxes	1,584,212	1,588,324	1,550,155	1,599,055	0.8%	3%
Utility Services Taxes	6,917,440	7,289,144	6,878,500	7,940,000	3.9%	15%
Other General Taxes	5,045,240	4,809,242	4,461,625	4,646,120	2.3%	4%
Permits, Fees, Spec. Asmts.	21,454,955	22,491,967	23,775,507	24,270,980	12.0%	2%
Intergovernmental	12,003,889	15,026,869	11,777,934	13,563,928	6.7%	15%
Charges for Services	42,876,005	49,205,469	46,415,144	50,451,190	24.8%	9%
Judgments, Fines, Forfeits	1,347,572	1,500,918	1,792,748	1,164,200	0.6%	-35%
Miscellaneous	4,555,326	4,604,323	4,079,672	4,179,626	2.1%	2%
Other Sources	9,008,779	10,904,227	54,391,986	54,285,493	26.7%	0%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 142,283,441</b>	<b>\$ 155,553,314</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>100%</b>	<b>4%</b>



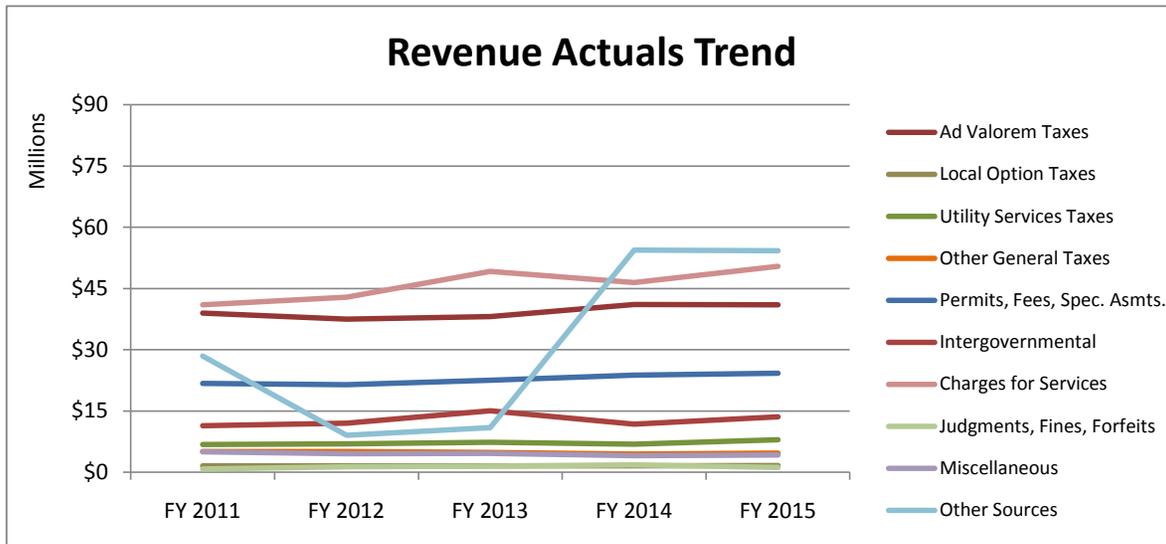
## ESTIMATED REVENUES BY SOURCE FIVE YEAR BUDGET TREND

Revenue Source	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	+/-	+/-
	Original Budget	Prior Yr	5 Yr				
Ad Valorem Taxes	\$ 39,148,392	\$ 37,674,051	\$ 37,959,045	\$ 41,073,411	\$ 40,972,666	0%	5%
Local Option Taxes	1,676,761	1,632,991	1,576,543	1,550,155	1,599,055	3%	-5%
Utility Services Taxes	6,278,600	6,358,500	6,765,000	6,878,500	7,940,000	15%	26%
Other General Taxes	5,204,424	4,881,575	4,832,640	4,461,625	4,646,120	4%	-11%
Permits, Fees, Spec. Asmts.	20,834,361	21,103,277	20,889,064	23,775,507	24,270,980	2%	16%
Intergovernmental	15,016,214	16,379,096	12,199,594	11,777,934	13,563,928	15%	-10%
Charges for Services	38,515,074	41,338,040	44,535,627	46,415,144	50,451,190	9%	31%
Judgments, Fines, Forfeits	596,650	591,800	1,636,048	1,792,748	1,164,200	-35%	95%
Miscellaneous	4,919,097	4,347,407	3,945,939	4,079,672	4,179,626	2%	-15%
Other Sources	59,299,062	104,590,379	79,864,118	54,391,986	54,285,493	0%	-8%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 191,488,635</b>	<b>\$ 238,897,116</b>	<b>\$ 214,203,618</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>4%</b>	<b>6%</b>



## ESTIMATED REVENUES BY SOURCE FIVE YEAR ACTUALS TREND

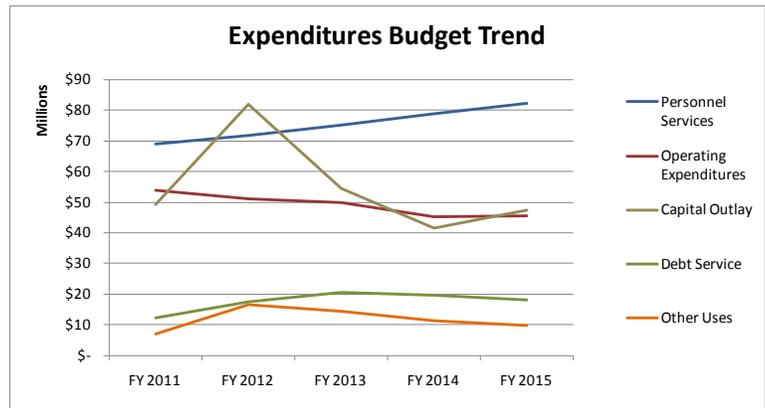
Revenue Source	FY 2011 Revenue Actual	FY 2012 Revenue Actual	FY 2013 Revenue Actual	FY 2014 Original Budget	FY 2015 Original Budget	+/- Prior Yr	+/- 5 Yr
Ad Valorem Taxes	\$38,936,355	\$37,490,024	\$38,132,831	\$ 41,073,411	\$ 40,972,666	0%	5%
Local Option Taxes	1,590,913	1,584,212	1,588,324	1,550,155	1,599,055	3%	1%
Utility Services Taxes	6,750,247	6,917,440	7,289,144	6,878,500	7,940,000	15%	18%
Other General Taxes	5,063,725	5,045,240	4,809,242	4,461,625	4,646,120	4%	-8%
Permits, Fees, Spec. Asmts.	21,781,631	21,454,955	22,491,967	23,775,507	24,270,980	2%	11%
Intergovernmental	11,386,595	12,003,889	15,026,869	11,777,934	13,563,928	15%	19%
Charges for Services	40,988,295	42,876,005	49,205,469	46,415,144	50,451,190	9%	23%
Judgments, Fines, Forfeits	782,575	1,347,572	1,500,918	1,792,748	1,164,200	-35%	49%
Miscellaneous	4,951,465	4,555,326	4,604,323	4,079,672	4,179,626	2%	-16%
Other Sources	28,476,998	9,008,779	10,904,227	54,391,986	54,285,493	0%	91%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 160,708,797</b>	<b>\$ 142,283,441</b>	<b>\$ 155,553,314</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>4%</b>	<b>26%</b>



# EXPENDITURES SUMMARY & TRENDS

In FY 2015, Town-wide expenditures will increase by 3.5% compared to the FY 2014 Original Budget. This increase is largely due to a \$5.2 million increase in the General Fund budget and a \$6.8 million increase in the Water & Sewer Fund budget. Both of these increases are largely driven by increased spending on capital projects and payroll.

The Town’s primary operating fund, the General Fund, will experience a 5% budget increase from the FY 2014 Original Budget. Three factors are mainly responsible for this increase: 1) the new police services contract with the Town of Southwest Ranches, which added personnel, equipment and operating costs to the budget; 2) increased payroll costs for employee salaries and benefits; and 3) a \$960,000 increase in General Fund dollars spent on the Capital Improvements Program compared to the prior year.



The budget increases or decreases for each fund can be found in the summary tables on pages 2-36 through 2-40 and at a more detailed level in the sections for each fund. Below is a discussion of the primary factors impacting FY 2015 expenditures, as well as any notable trends.

## Personnel Services

Budgeted personnel costs have increased by \$13.1 million, or 19%, in the five year period from FY 2011 to FY 2015 and include 42 more budgeted positions (6%).

Total budgeted full-time positions in all funds for FY 2015 is 635. Part-time and seasonal positions comprise another 62 positions. These figures compare to 619 full-time and 60 part-time and/or seasonal positions included in the FY 2014 Original Budget. Part-time positions budgeted for the Mayor and Town Council remains consistent at 5.

Personnel service costs for FY 2015 total \$82.2 million, an increase of \$3.4 million, or 4%, from the original FY 2014 Budget.

Major position changes incorporated in the FY 2015 Budget, compared to the FY 2014 Original Budget, include:

- An increase of ten sworn police positions, eight of which are related to the new police services contract with the Town of Southwest Ranches. An Animal Enforcement Officer and Human Resources Coordinator also are added to the Police Department;
- Public Works Superintendent reclassified to Assistant Public Works Director;
- Addition of one Maintenance Supervisor and two Plant Operator Trainees (one part-time) in Utilities; and
- Reduction of three part-time grant funded positions in the Office of Community Services.

**Wages** - Labor cost increases will result from raises provided in collective bargaining agreements and to non-represented employees. Below is a summary of salary adjustments budgeted for each of the various employee groups.

- Police - The Fraternal Order of Police (FOP) collective bargaining agreement provides for a 2.5%, 3.5% or 5% step increase on an employee’s anniversary date for those employees not at the maximum salary for their pay grade, and a 2.0% cost of living increase for all bargaining unit members in April 2015. These have a combined financial impact of approximately \$305,000.
- General Employees - The Fraternal Order of Police Associates (FOPA) civilian bargaining agreement provides for a 2.5% or 5% step increase and a 1.5% cost of living increase in October 2014, as well as a 1.0% cost of living increase in April 2015. These have a combined financial impact of approximately \$553,000.

- Non-represented, executive and non-classified employees will receive a 3.5% cost of living increase in October 2014, and non-represented and executive employees who are not at the maximum for their pay grade also will receive a 2.5% step increase in October 2014. These have a combined financial impact of approximately \$483,000.
- The International Association of Firefighters (IAFF) Bargaining Unit contract expired on September 30, 2014. No salary or benefit revisions have been budgeted for these employees. Contract negotiations also are ongoing with Fire Battalion Chiefs for their first collective bargaining agreement. No salary or benefit revisions have been budgeted for these employees.

**Benefits** – The cost of benefits provided to employees also will increase. Some increases are tied to salary increases, while others are a reflection of market trends and other economic factors.

- Employee Health Insurance - Health insurance costs will increase approximately 4.2% in FY 2015. This increase was mitigated by plan design changes, and will be absorbed by the Town in the budgets of various funds. Budgeted benefits will increase by more than \$920,000 due to the insurance increase and a greater number of employees.
- Employee Pensions - Contributions to the Town’s three pensions and the defined contribution plan will increase only 0.5%, or approximately \$75,000, in FY 2015, despite increased wages and the number of employees.
  - Sixteen additional positions are budgeted to receive retirement benefits in FY 2015 than in FY 2014.
  - Budgeted pension contribution rates will decline for each of the three plans.
    - ❖ The largest contribution rate decline will be experienced for the Management and General Employees Pension Plan, which will decrease by 17.3% due to pension reform in 2013, plan performance and increased employee contributions.
    - ❖ The largest budget impact will be experienced for the Police Pension as the contribution rate declines by 12.7% due to plan performance and an increased employee contribution.
    - ❖ The smallest contribution rate decline will be experienced for the Fire Pension for which the contribution rate will only decrease by 2.7%. Because of plan design, the plan only partially benefits from better than expected actuarial gains, but bears all losses during poor performance years.
- Workers’ Compensation - Workers’ Compensation rates will stay consistent with FY 2014, but will result in an approximately \$60,500 increase to the budget because of position additions and higher employee salaries.

### Operating Expenditures

Operating expenditures Town-wide have decreased by \$8.0 million, or 15%, over the five year period from FY 2011 to FY 2015. This decrease primarily results from the CRA’s budget focus shifting from special projects to debt service and capital projects.

Operating expenditures Town-wide will increase 1% in FY 2015. The largest increases are outside the General Fund, most notably a \$1.6 million increase budgeted for medical claims in the Self Insurance Fund.

Operating costs for FY 2015 total \$45.7 million, a \$604,810, or 1%, increase from the original FY 2014 Budget.

- Operating costs in the General Fund will increase by about \$211,000 (1%) in FY 2015. Significant variances from the FY 2014 Budget include:
  - Internal service charges for the Information Technology (IT) Fund will rise \$419,000 (25%) related to increased IT maintenance costs, higher payroll costs in the IT department, and a new supervisory IT position;
  - Vehicle maintenance charges will increase \$250,000 (8%), primarily due to a larger fleet for the new police services contract with the Town of Southwest Ranches;
  - Various property and liability insurances will increase by more than \$100,000 (8%);
  - Electric, fuel and communications costs all are projected to decline, with a combined savings of \$266,000;

- Contractual expenditures budgeted for red light cameras will drop \$455,000 (-53%) as the budget is realigned closer to actual costs for prior fiscal years, rather than the highest possible cost. Budgeted corresponding revenues also are decreased; and
- Reclassification of the Town’s tax increment payment to the Davie Community Redevelopment Agency from an operational cost to an interfund transfer results in a \$1.1 million decrease in operating expenditures.
- Operating expenditures in the Community Redevelopment Agency Fund will decrease by more than \$1.9 million (-62%) as planned expenditures for special projects are instead budgeted for five capital improvement projects;
- Operating expenditures of the Self Insurance Fund will rise by \$1.8 million as budgets are increased for employee medical claims and workers’ compensation claims; and
- Operating expenditures in the Water & Sewer Fund will increase by approximately \$313,000 (4%), primarily due to an increase in the cost of chemicals and contractual maintenance related to the water and sewer plants.

**Capital Outlay / Capital Expenditures**

Capital expenditures in the annual budget include both capital outlay and projects from the adopted Capital Improvements Program (CIP), if such CIP projects are located in a budgeted fund.

Capital expenditures budgeted for FY 2015 total \$47.3 million, a 14% increase from the original FY 2014 Budget amount of \$41.5 million. Over the five year period from FY 2011 to FY 2015, capital expenditures have declined 4%. This reduction mainly reflects the near completion of the new water and sewer plants, but large declines have not been experienced as anticipated due to a large number of new utility and CRA CIP projects in the past two years.

Capital expenditures for FY 2015 total \$47.3 million, a 14% increase from the original FY 2014 Budget.

The Town adopted its 10-Year Capital Improvements Program (CIP) for FY 2015-2024 on September 3, 2014. Just over \$5.9 million of these projects are incorporated into the FY 2015 annual budget, and comprise 13% of all capital expenditures budgeted. A copy of the adopted 10-Year CIP for FY 2015-2024 CIP can be found in the Long Term Planning section of this publication.

In addition to budgeting capital outlay and projects from the FY 2015 CIP, the FY 2015 Budget includes project balance estimates for prior year(s) CIP projects that were unfinished at the end of FY 2014. Such “rollover” CIP projects total \$35.2 million in the FY 2015 Budget, or 74% of all capital expenditures budgeted.

Significant capital trends appearing in the FY 2015 Budget include:

- Capital expenditures will increase 14% in FY 2015. This increase is almost entirely due to the budget balance of unfinished, prior year CIP projects being rolled over and not due to new items for FY 2015.
- 84% of the budgeted capital expenditures are CIP projects in the CRA Fund and Water & Sewer Funds, compared to 89% in FY 2014.
  - Seven capital projects in the CRA Fund comprise just under \$25 million, or 52%, of the total budget for capital expenditures. CRA-funded capital projects will remain a large part of the budget for the next few years, and then will decline steeply as bond funding and the fund’s reserves are spent.

Capital expenditures include money spent to acquire, construct or upgrade physical assets such as buildings, infrastructure, machinery/equipment and land.

- ❖ Capital outlay in the annual budget generally includes acquisition or improvements with a cost of less than \$10,000 and an expected life of less than five years.
  - General exceptions may include grant-funded projects, and recurring equipment replacement.
- ❖ Acquisitions or improvements with a useful life greater than five years and a minimum cost of \$10,000 generally are budgeted in the Capital Improvements Program (CIP). CIP projects get incorporated into the annual budget if they occur in or are funded by one of the budgeted funds.

- Thirty capital improvement projects in the two Water & Sewer Funds total \$14.6 million, compared to twenty-eight projects for \$12.4 million in FY 2014. Other capital outlay budgeted in the funds totals \$2.3 million.

Capital expenditures for utilities projects will remain high for the next few years as most of the current CIP projects are multi-year projects that will not be completed by the end of FY 2015 and will be carried over into subsequent years.

- Capital outlay budgeted in the General Fund for FY 2015 totals approximately \$1.055 million, or 2% of all capital expenditures budgeted. This compares to \$1.037 million budgeted in FY 2014, which comprised 2.5% of total capital expenditures budgeted. Budgeted expenditures in the General Fund grew by just over \$18,000, or 1.7%.
  - 49% of capital expenditures budgeted in the General Fund are for nonrecurring, grant-related expenditures in the police and fire departments.
  - Approximately 34% (\$358,000) of capital expenditures in the General Fund are for recurring expenditures, primarily technology infrastructure and equipment and furnishings at sports and recreational facilities.

Capital expenditures in the FY 2015 Budget range from approximately \$1,500 to millions of dollars, and can be for items or projects of a recurring or routine nature, or for nonrecurring purchases or improvements. Recurring or routine expenditures typically appear in each year's annual budget, though the budget amount may vary from year to year depending on funding availability. An example of a recurring capital expenditure is the routine replacement of vehicles in the Town's fleet. The table below summarizes the significant recurring capital outlay expenditures included in the FY 2015 Budget.

***Significant Recurring Capital Outlay Expenditures in FY 2015 Budget***

Fund	Description of Capital Expenditure	FY 2015 Budget
General Fund	OSSI Public Safety Software	\$170,000
General Fund	Pool Lane Lines, Rec. Center Chairs, Tables, Furnishings	\$41,000
Water & Sewer Fund	Water & Wastewater Plants Repairs	\$150,000
Water & Sewer Fund	Equipment Replacement - Water Plants & Field Distribution System	\$75,000
Water & Sewer Fund	Water Distribution System Repairs	\$90,000
Water & Sewer Fund	Wastewater Collection System Repairs	\$60,000
Water & Sewer Fund	New Water Meters, Connections & Fittings	\$111,387
Vehicle Maintenance Fund	Vehicle Replacements	\$1,224,500
Information Technology Fund	Desktops & Laptops Replacement	\$250,000
Information Technology Fund	Servers & Other IT Infrastructure Replacement	\$75,000
<b>Total - Significant Recurring Capital Outlay</b>		<b>\$2,246,887</b>

Other capital expenditures are budgeted for nonrecurring items or projects. Generally, these are a one-time or stand alone purchase or improvement that will not be repeated in the near future. An example of a nonrecurring capital expenditure is the purchase of a fire engine. The table on the next page summarizes the significant nonrecurring capital outlay expenditures in the FY 2015 Budget.

**Significant Nonrecurring Capital Outlay Expenditures in FY 2015 Budget**

<b>Fund</b>	<b>Description of Capital Expenditure</b>	<b>FY 2015 Budget</b>
Water & Sewer	Tablet PCs for Utility Field Technicians	\$20,000
General Fund	Tablet PCs for Building Inspectors	\$24,000
General Fund	Emergency Management Residential Construction Mitigation (Grant)	\$150,000
General Fund	LifePak 15 Cardiac Monitors Replacement (Grant)	\$240,000
Golf Fund	Cart Barn Renovations	\$175,000
Information Technology	Microsoft Office Licenses Town-wide	\$150,000
Vehicle Maintenance	Additions to Fleet - Animal Control Truck (1) and Police Pursuit (2)	\$100,000
Water & Sewer	Additions to Fleet - F650 (1)	\$106,000
<b>Total - Significant Nonrecurring Capital Outlay</b>		<b>\$965,000</b>

In addition to these capital outlay items, the FY 2015 Budget for capital expenditures includes twenty capital projects from the FY 2015 Capital Improvements Program, and thirty capital projects from prior years capital programs that were incomplete as of September 30, 2014 for which the project balance is re-budgeted for FY 2015. By Fund, these projects and FY 2015 budget amounts are listed in the table below.

**Capital Projects Included in FY 2015 Budget – Recurring and Nonrecurring**

<b>Fund</b>	<b>Capital Project</b>	<b>FY 2015 CIP Budget</b>	<b>Prior Year CIP Budget Balance Rollover</b>	<b>Recurring Expenditure</b> √
CRA	Eastside Infrastructure Improvements Phase II	\$3,080,000	\$13,160,000	
CRA	SW 67 Avenue Roadway Construction		\$920,000	
CRA	Davie Road Downtown Improvements		\$2,100,000	
CRA	Oakes Rd / SW 61 Avenue Extension		\$600,000	
CRA	Westside Infrastructure & Rodeo Roadways		\$4,510,000	
CRA	SW 63 Ave Parking Lot		\$443,000	
<b>Subtotal - CRA Fund</b>		<b>\$3,080,000</b>	<b>\$21,733,000</b>	
CDBG	CDBG Target Area Improvements	\$300,000		
<b>Subtotal - CDBG Fund</b>		<b>\$300,000</b>	<b>\$300,000</b>	
Parks/OS IF	Electronic Marquee Signs	\$55,000		
Parks/OS IF	Pine Island Fitness Center Renovation		\$98,000	
Parks/OS IF	Shenandoah Park		\$310,460	
Parks/OS IF	Van Kirk Site Improvements		\$678,271	
<b>Subtotal - Parks and Open Space Impact Fees Fund</b>		<b>\$55,000</b>	<b>\$1,086,731</b>	
Fire IF	Fuel Island Station	\$60,000		
Fire IF	Fire Pumpers	\$150,000		
<b>Subtotal - Fire Impact Fees Fund</b>		<b>\$210,000</b>	<b>\$0</b>	
Gen. Govt IF	Work Order Management System	\$26,000		
<b>Subtotal - General Government Impact Fees Fund</b>		<b>\$26,000</b>	<b>\$0</b>	
Golf	Golf Course Surfaces and Cart Paths	\$175,000		
Golf	Golf Course Irrigation and Pump System	\$100,000		
<b>Subtotal - Golf Fund</b>		<b>\$275,000</b>	<b>\$0</b>	

Fund	Capital Project	FY 2015 CIP Budget	Prior Year CIP Budget Balance Rollover	Recurring Expenditure √
Water & Sewer	Dump Truck Replacement	\$150,000		
Water & Sewer	Lift Station #58 Wet Well Rehab	\$63,000		
Water & Sewer	Lift Station Rehabilitation	\$212,000	\$122,706	√
Water & Sewer	Loader Backhoe Replacement	\$100,000		
Water & Sewer	Transfer Pumps and VFD Replacement	\$15,000		
Water & Sewer	Waste Treatment Plant #3 Rehabilitation	\$375,000		
Water & Sewer	Water Main Replacement	\$424,000	\$424,000	√
Water & Sewer	Four Inch Emergency Bypass Pumps	\$80,000		
Water & Sewer	Portable Water Pump	\$50,000		
Water & Sewer	Utility Radios	\$80,000		
Water & Sewer	SW 83rd Terr. Water & Sewer Line Installation	\$530,000	\$530,000	
Water & Sewer	Tindall Hammock Master Meter Installation	\$200,000		
Water & Sewer	Clearwell Repair		\$70,000	
Water & Sewer	Infiltration & Inflow		\$935,000	
Water & Sewer	Pump Station #8 Rehabilitation		\$1,274,540	
Water & Sewer	College Avenue Sewer Pipe Lining		\$180,000	
Water & Sewer	Collection Sys Rehabilitation		\$224,000	
Water & Sewer	Lift Station #8 & Force Main Replacement		\$3,086,090	
Water & Sewer	Lift Station Telemetry		\$299,905	
Water & Sewer	Lime Basin Repair		\$320,000	
Water & Sewer	Raw Water Production Wells		\$280,000	
Water & Sewer	Lift Station #1 Force Main		\$150,000	
Water & Sewer	Lift Station #1 Rehab		\$910,000	
Water & Sewer	Lift Station #20 Rehab		\$41,970	
Water & Sewer	SCADA System		\$725,000	
Water & Sewer	Utility Forklift		\$40,000	
Water & Sewer	Lime Slaker Repair/Replace		\$30,000	
Water & Sewer	System III Water Treatment Plant Refurbishment		\$666,924	
Water & Sewer	Wastewater Portable Pump		\$30,000	
<b>Subtotal Water &amp; Sewer Fund</b>		<b>\$2,279,000</b>	<b>\$10,340,135</b>	
Water & Sewer Cap.	Water & Wastewater Plant & Infrastructure		\$2,000,000	
<b>Subtotal - Water &amp; Sewer Capital Projects Fund</b>		<b>\$0</b>	<b>\$2,000,000</b>	
<b>Total - CIP Projects in FY 2015 Budget</b>		<b>\$6,225,000</b>	<b>\$35,459,866</b>	

#### Budget Impact of Nonrecurring Capital Expenditures

Nearly all of the capital projects incorporated into the FY 2015 Budget are nonrecurring, or non-routine, projects. These non-recurring capital projects and the nonrecurring capital outlay items have varying affects on the current and future operating budget as discussed below.

- General Fund Impacts:** Operating budget impacts resulting from non-recurring capital expenditures in the General Fund's FY 2015 Budget are minimal; however, impacts will be generated by projects initially financed by other Funds.

- LifePak cardiac monitors for fire-rescue units are replacements for existing equipment that require less than \$1,000 in maintenance each year. Future budget savings of \$240,000 are actually realized, however, since without grant funding, the General Fund eventually would have to pay to replace these items at end-of-life.
- The Emergency Management Residential Construction Mitigation grant has no impact on the operating budget, because all repairs are made to private residential properties and would not occur without the grant. Staff implementing the program work on a contractual basis funded through the grant.
- Tablet PCs for the Building Division will have a nominal budget impact since they are replacing existing laptops for which related expenses are already budgeted. Changes to existing costs for wireless internet service and internal IT charges are not expected.
- Capital projects funded by Park & Open Space Impact Fees will ultimately impact the General Fund's operating budget, though not for numerous years.
  - The largest impact will result from the Van Kirk Site Improvements project, which will add a nature center, trails and playground to what is currently a vacant 115 acre parcel. A private developer will build a wetland on the majority of the site. Wetland maintenance costs initially will be borne by the developer, and then using funds received from the developer for perpetual maintenance. This project is unlikely to be completed before FY 2018. Annual payroll costs for part-time weekend staff at the nature center are projected at \$35,000. Utility costs are estimated at \$24,000 per year, and park and facility maintenance costs are estimated at \$20,000 annually. Partially offsetting those operating impacts will be the elimination of \$15,000 budgeted for bush hog mowing of the site.
  - Shenandoah Park Improvements, such as new basketball and tennis courts and upgrades to the site's storage facility, are all replacing existing amenities that are more than 25 years old. No additional maintenance costs are anticipated than those already budgeted for the park and no additional staff is necessary related to these improvements.
  - An Electronic Marquee Sign for the Bergeron Rodeo Arena is expected to have a small budget impact in the next five years. Current estimates are \$2,600 per year for electricity and any necessary contractual maintenance or repairs.
- The CDBG Target Area Improvements planned for FY 2015 include asphalt overlay of roadways and aesthetic improvements at Betty Booth Roberts Park pool. Neither item has an operating budget impact to the CDBG Fund, but do impact the General Fund. Using grant dollars to overlay roadways saves the General Fund approximately \$130,000 in capital costs to perform the same work at some point and an estimated \$2,000 per year in maintenance in each of the next five years. Aesthetic improvements to the pool area at Betty Booth Roberts Park will have nominal, if any, budget impacts.
- **Golf Course Fund Impacts:** Electrical renovations of the cart barn are being done for safety and efficiency purposes; however, no ongoing impact is expected to the operating budgets of the Golf Fund or the General Fund since any utility savings will be experienced by Greenway Golf Associates, the company contracted for management and operation of the golf course.

Similarly, the Golf Fund will not directly realize budget savings or incur additional operating costs related to the Golf Course Irrigation and Pump System project or the Golf Course Surfaces and Cart Paths project. These projects, however, are needed to ensure the viability of the course, reduce future replacement of turf and plant materials, and improve the playing experience. If the number of golf rounds played annually indirectly increases as a result of these projects, the Town's revenue sharing from the management company will increase.

- **Vehicle Maintenance Fund Impacts:** Future operating costs related to the new Fuel Island Station and Fire Pumper capital projects that will be funded out of the Fire Impact Fees Fund will impact the operating budgets of the Vehicle Maintenance Fund, and ultimately charged back to the General Fund through internal service charges. Based on costs incurred by the Town's other two fuel islands, annual maintenance costs for the new fuel island are projected at \$5,000 per year starting in FY 2018. The Fire Pumper will replace an old pumper that has already exceeded its useful life. The new pumper will have the same standard monthly fleet charge as the old unit (currently \$3,206 per month), which covers insurance, garage overhead, equipment and depreciation, but should save approximately \$15,000 per year in additional repair costs.

- **CRA Fund Impacts:** The CRA's roadway, drainage and infrastructure improvements are not expected to have a substantial impact to the annual budget in the next five years. Maintenance costs are projected at \$13,000 in the first year after the Eastside, Westside and Downtown projects are completed (FY 2017), primarily for contractual expenditures for the clearing/maintenance of new storm drains and sewers, and monthly maintenance of the stormwater retention lake for control of aquatic plant and algae growth. No new staffing is currently projected to be needed to maintain the surface roadway improvements, sewers, and storm drains. Annual maintenance costs are projected to cost \$18,000 to \$25,000 per year once all roadway and utility projects are completed.

New revenues for the Water & Sewer Fund are associated with these projects. With the Eastside Infrastructure Improvements Project, Davie Utilities will receive new customers as residents and businesses currently on septic tanks connect to the new sanitary sewers. If all proposed projects are completed and all users connect to the system, new revenues are estimated at \$27,500 per year beginning in FY 2016 or FY 2017.

Maintenance and operating costs of the SW 63 Avenue parking lot are estimated at approximately \$12,000-\$15,000 per year for the first five years, primarily utility costs for lighting and irrigation, trash removal, and any minor repairs.

These CRA projects are intended to provide the infrastructure needed for redevelopment to occur along the Davie Road corridor and thereby to enhance property values. The cost estimates above do not include any long-term positive property tax impacts that may result from redevelopment. Increased property tax values would result in higher Tax Increment Financing (TIF) revenues for the CRA.

- **Water & Sewer Fund Impacts** - In FY 2015, the Water and Sewer Fund will have thirty active capital projects and two significant non-recurring capital outlay expenditures. Many projects will impact the utility's operating budget as described below. Others will have only a nominal impact.
  - Rehabilitation and/or replacement of lift stations, force mains, sewer pipes, and pump stations all are expected to reduce operational costs in the fund and prevent sewage backups and surcharges beginning in early FY 2016. These projects are primarily repairing or replacing old, insufficient, and/or malfunctioning equipment that have leakages, mechanical difficulties, and can't handle the necessary capacity. The budgeted projects are projected to reduce repair and maintenance costs, staff time spent on repairs, and electric and water costs associated with the older infrastructure. Maintenance and utility savings for these thirteen projects combined are expected to exceed \$25,000 per year. At this time, however, no reductions have been made to the fund's budget.
  - The Water & Wastewater Plant and Infrastructure project is nearly complete after four years of construction of two new plants, which have now been operating for one year. Operating costs of the new plants are approximately \$1.5 million, and have been budgeted since the FY 2014 Budget. No additional significant budget impact is anticipated. Based on FY 2014 experiences, the FY 2015 Budget includes budget increases for chemicals and new positions, including one plant operator, one part-time plant operator and a maintenance supervisor.
  - Tablet PCs and Utility Radios for the utility field technicians will increase staff productivity by reducing trips to/from the office to pick up work orders and drop off paperwork. Wireless internet service for the tablets will cost approximately \$10,400 per year and are budgeted for FY 2015. Maintenance on all tablets is expected to cost \$200 per year after the first year, and \$5,000 per year for the radios. Fuel savings are expected, but have not been quantified.
  - Replacement of a dump truck and loader backhoe that have exceeded their useful life and require significant maintenance and the purchase of a forklift for the new plants should all result in budget savings. Repairs and maintenance performed on this equipment exceeded \$10,000 last year, but not all necessary repairs were made given the age and status of the equipment. Maintenance costs in the first year after acquisition are projected at \$0 since all equipment will be under warranty, but are expected to cost approximately \$13,400 per year in internal fleet maintenance charges.
  - Rehabilitation of Waste Treatment Plant #3 and the System III Water Treatment Plant are expected to have an undermined amount of budget savings as the plants become more efficient and fewer repairs are needed. Repairs to these plants have exceeded \$50,000 in some years. Rehabilitation is primarily being done to improve treatment performance and replace equipment and mechanics that have well exceeded their useful life.

## Debt Service

Budgeted expenditures for debt service will decrease by \$1.3 million, or 6.7%, in FY 2015. This drop results from three factors:

- 1) The completion of one fifteen year revenue bond in the General Fund;
- 2) The 2013 refunding of the 2010 CRA Bonds, which decreased interest expenditures; and
- 3) The 2013 refunding of the 2003 Water & Sewer Bonds, which decreased interest expenditures.

Debt service expenditures for FY 2015 total \$18.2 million, a 7% decrease from the original FY 2014 Budget.

Since FY 2011, the Town's debt service has increased by \$5.9 million, or 48%. This jump results from bond issuances by the Community Redevelopment Agency for infrastructure improvements (\$20 million) and by the Water & Sewer Fund for construction of the new water and water reclamation plant and its associated infrastructure (\$124.4 million). Conversely, debt service in the General Fund has declined by approximately \$232,000 (-3%) since FY 2011, as bond issuances have been repaid. The Town does not anticipate issuing any new debt over the next few years, and debt service requirements are projected to remain consistent.

With over \$124 million in bonds issued for the Utilities Department since 2010, the Town wants to ensure that sufficient funding is available each year in the Water & Sewer Fund for its debt service. As such, the Town will budget contrary to standard budgeting practice for enterprise funds. As enterprise funds, only interest payments are usually incorporated into the adopted budget, while principal payments are seen as a reduction in the liability and are not budgeted. The Town will instead budget both interest and principal payments in the budgets of the Water & Sewer funds. In FY 2015, the budgeted cost for such principal payments is over \$2.6 million.

The debt service schedule for FY 2015 by fund and issue is located on the next page.

**Debt Service Schedule FY 2015**

	Final Payment	FY 2014	FY 2015			Total Budget
		Original Budget	Principal	Interest	Amortization	
<b>GENERAL FUND</b>						
<i>General Obligation Debt (GO)</i>						
GO Open Space 1989 (Refunding 2008A)	7/1/2019	\$736,063	\$615,000	\$123,938	\$0	\$738,938
GO Public Safety 1997	2/1/2017	\$788,881	\$712,406	\$76,475	\$0	\$788,881
GO Parks 1998	3/1/2018	\$902,804	\$798,914	\$130,921	\$0	\$929,835
GO Parks 1999 (Refunding 2008B)	7/1/2020	\$149,969	\$117,850	\$32,128	\$0	\$149,978
GO Fire Bonds, Series 2006	8/1/2031	\$1,111,957	\$525,000	\$584,863	\$0	\$1,109,863
Limited GO Open Space, Series 2006	8/1/2026	\$1,900,325	\$1,140,000	\$758,788	\$0	\$1,898,788
<i>Revenue Bonds</i>						
PI Revenue Bonds, Series 1999 (Refunding 2008A)	9/1/2014	\$335,141	\$0	\$0	\$0	\$0
PI Revenue Bonds, Series 2001 (Refunding 2008B)	10/1/2016	\$770,032	\$725,000	\$49,767	\$0	\$774,767
PI Revenue Bonds, Series 2004	12/1/2019	\$863,164	\$703,813	\$158,884	\$0	\$862,697
Total General Fund		\$7,558,336	\$5,337,983	\$1,915,764	\$0	\$7,253,747
<b>CRA FUND</b>						
<i>Revenue Bonds</i>						
CRA Bonds, Series 2010 (Refunding 2013A, 2013B)	12/10/2025	\$1,756,321	\$1,276,517	\$409,164	\$0	\$1,685,681
<b>WATER &amp; SEWER FUND</b>						
<i>Revenue Bonds, Enterprise Fund</i>						
W&S Revenue Bonds, Series 2003 (Refunding 2013)	10/1/2021	\$3,083,414	\$1,735,000	\$244,532	\$21,630	\$2,001,162
<i>State Revolving Fund (SRF) Loan</i>						
State Revolving Fund (SRF) Loan, 2013	9/15/2033	\$355,831	\$231,755	\$125,076	\$0	\$356,831
<b>WATER &amp; SEWER CAPITAL PROJECTS FUND</b>						
<i>Revenue Bonds, Enterprise Fund</i>						
W&S Revenue Bonds, Series 2010*	10/1/2040	\$3,077,270	\$0	\$3,077,270	\$0	\$3,077,270
W&S Revenue Bonds, Series 2011	10/1/2041	\$2,746,208	\$475,000	\$2,266,958	(\$34,540)	\$2,707,418
W&S Revenue Bonds, Series 2012	10/1/2042	\$945,026	\$180,000	\$939,626	\$16,975	\$1,136,601
Total Water & Sewer Funds		\$10,207,749	\$2,621,755	\$6,653,462	\$4,065	\$9,279,282
<b>Total Budgeted Debt Service</b>		<b>\$19,522,406</b>	<b>\$9,236,255</b>	<b>\$8,978,390</b>	<b>\$4,065</b>	<b>\$18,218,710</b>

\* The Town receives an annual Federal Build America Bonds subsidy for this issue.

**Other Uses**

Expenditures in the Other Uses category will total \$9.7 million for FY 2015, compared to \$11.2 million in FY 2014, and comprise approximately 5% of all budgeted expenditures. Interfund transfers make up 97% of the expenditures in this category.

In FY 2015, interfund transfers total approximately \$9.4 million, compared to \$7.9 million in FY 2014 and \$8.7 million in FY 2013. This net increase of \$1.4 million, or 18%, arises from various factors, including:

Other uses expenditures for FY 2015 total \$9.7 million, a 14% decrease from the original FY 2014 Budget.

- A new transfer out of the General Fund to the CRA Fund totaling \$1.25 million for the pass through of Tax Increment Financing (TIF) ad valorem revenues to the Davie Community Redevelopment Agency. In prior years, such payments were classified as an operating expenditure;
- Transfers out of the General Fund to the Capital Projects Fund to finance the Capital Improvements Program will increase from \$1.29 million in FY 2014 to \$2.25 million in FY 2015;
- Budgeted transfers to the General Fund from other funds to support the operating budget are eliminated for FY 2015 after totaling just under \$828,000 in FY 2014, \$2.5 million in FY 2012 and \$1.5 million in FY 2013. Operating revenues of the General Fund are now sufficient to support the Fund’s expenditures;
- Transfers from the Water & Sewer Fund to the Water & Sewer Capital Projects Fund for debt service on the 2010, 2011 and 2012 bonds will increase approximately \$60,000 from \$5.80 million to \$5.86 million.

Below is the schedule of interfund transfers budgeted for FY 2015.

**Interfund Transfers Schedule FY 2015**

Fund	Transfer From	Transfer To
General Fund	\$ 3,502,954	
Community Redevelopment Agency		\$ 1,251,647
Capital Projects Fund*		2,251,307
Water & Wastewater	5,861,810	
Water & Wastewater Capital Projects		5,861,810
<b>Total Transfers</b>	<b>\$ 9,364,764</b>	<b>\$ 9,364,764</b>

\* Fund not budgeted within the Town of Davie Annual Budget.

# EXPENDITURE APPROPRIATIONS BY FUND & DEPARTMENT

## FIVE YEAR BUDGET TREND

Fund / Department	FY 2011 Original Budget	FY 2012 Original Budget	FY 2013 Original Budget	FY 2014 Original Budget	FY 2015 Original Budget	+/- Prior Year	+/- 5 Yr
<b>General Fund</b>							
Town Administrator	\$ 1,900,832	\$ 1,967,336	\$ 1,994,369	\$ 1,980,062	\$ 2,177,530	10%	15%
Town Attorney	368,000	375,000	320,000	559,381	550,715	-2%	50%
Law Enforcement Services	34,751,733	36,749,189	39,129,840	39,223,131	41,335,644	5%	19%
Fire Protection Services	21,783,345	22,812,232	24,805,602	27,287,388	27,883,402	2%	28%
Building Division	2,672,767	3,251,018	3,209,695	3,189,335	3,220,120	1%	20%
Engineering Division	914,210	1,012,744	937,959	1,060,627	1,076,939	2%	18%
Planning & Zoning Division	1,132,805	1,094,042	1,037,996	928,850	1,131,605	22%	0%
Public Works	7,840,144	7,268,596	7,475,244	7,671,382	7,767,141	1%	-1%
Parks, Recreation & Cultural Arts	3,544,145	3,504,282	4,425,228	4,458,232	4,537,060	2%	28%
Special Events & Cultural Arts	810,952	834,890	-	-	-	0%	-100%
Human Resources	752,043	778,579	849,912	878,204	936,491	7%	25%
Risk Management	1,372,791	1,302,002	1,432,656	1,533,541	1,645,982	7%	20%
Budget & Finance	1,284,628	1,521,179	1,536,402	1,663,070	1,784,355	7%	39%
Town Clerk	681,209	796,487	756,000	615,202	675,489	10%	-1%
Community Services Division	414,177	411,060	348,838	357,425	466,045	30%	13%
Debt Service	7,610,401	7,526,249	7,527,321	7,558,336	7,253,747	-4%	-5%
Non-Departmental	3,345,704	2,669,402	1,083,852	2,615,560	4,357,454	67%	30%
<b>Total General Fund</b>	<b>\$ 91,179,886</b>	<b>\$ 93,874,287</b>	<b>\$ 96,870,914</b>	<b>\$ 101,579,726</b>	<b>\$ 106,799,719</b>	<b>5%</b>	<b>17%</b>
<b>Other Funds</b>							
Community Redevelopment Agency	\$ 12,261,371	\$ 31,096,901	\$ 29,291,000	\$ 30,468,695	\$ 28,005,465	-8%	128%
Community Dev. Block Grant	6,937,037	7,442,042	2,875,914	1,723,987	1,331,168	-23%	-81%
Parks/OS Impact Fees	35,000	25,000	30,000	1,273,000	1,224,511	-4%	3399%
Fire Impact Fees	30,000	30,000	30,000	50,000	310,000	520%	933%
Police Impact Fees	331,120	267,000	90,000	242,373	131,000	-46%	-60%
General Govt. Impact Fees	2,000	2,000	6,000	20,000	26,000	30%	1200%
Forfeiture	1,923,110	1,012,730	221,700	124,000	40,000	-68%	-98%
Community Endowment	390,365	338,939	291,735	216,711	211,445	-2%	-46%
Water & Sewer	24,069,000	30,513,717	28,505,429	29,269,431	36,045,394	23%	50%
Water & Sewer Capital Proj.	38,077,270	56,462,714	37,878,191	13,844,698	8,961,879	-35%	-76%
Golf	-	191,107	417,327	270,000	520,000	93%	N/A
Vehicle Maintenance	4,079,864	4,606,896	4,048,616	3,993,348	4,479,880	12%	10%
Self Insurance	10,064,042	11,168,940	11,699,820	10,989,165	12,242,130	11%	22%
Information Technology	2,108,570	1,864,843	1,946,972	2,131,548	2,744,667	29%	30%
<b>SUBTOTAL OTHER FUNDS</b>	<b>\$ 100,308,749</b>	<b>\$ 145,022,829</b>	<b>\$ 117,332,704</b>	<b>\$ 94,616,956</b>	<b>\$ 96,273,539</b>	<b>2%</b>	<b>-4%</b>
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 191,488,635</b>	<b>\$ 238,897,116</b>	<b>\$ 214,203,618</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>4%</b>	<b>6%</b>

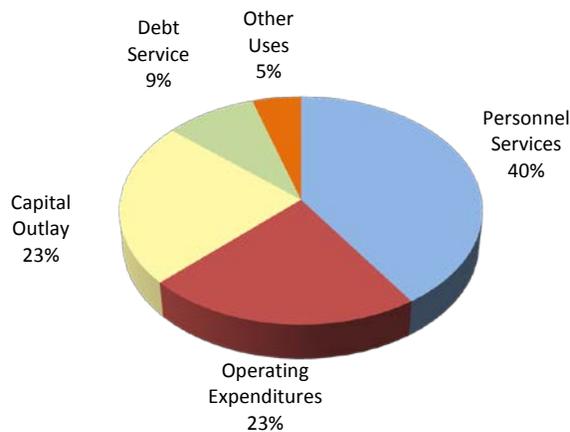
# EXPENDITURE APPROPRIATIONS BY FUND & DEPARTMENT

## FIVE YEAR ACTUALS TREND

Fund / Department	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	+/- Prior Year	+/- 5 Yr
<b>General Fund</b>							
Town Administrator	\$ 1,925,486	\$ 1,807,737	\$ 3,464,877	\$ 1,980,062	\$ 2,177,530	10%	13%
Town Attorney	375,116	314,476	176,415	559,381	550,715	-2%	47%
Law Enforcement Services	34,685,544	35,947,440	36,899,394	39,223,131	41,335,644	5%	19%
Fire Protection Services	22,811,509	22,879,746	24,166,084	27,287,388	27,883,402	2%	22%
Building Division	2,489,186	3,239,516	2,873,856	3,189,335	3,220,120	1%	29%
Engineering Division	895,295	971,502	912,798	1,060,627	1,076,939	2%	20%
Planning & Zoning Division	894,743	825,029	726,925	928,850	1,131,605	22%	26%
Public Works	7,277,147	6,812,648	7,071,640	7,671,382	7,767,141	1%	7%
Parks, Recreation & Cultural Arts	3,425,340	3,430,399	3,971,525	4,458,232	4,537,060	2%	32%
Special Events & Cultural Arts	742,802	723,746	-	-	-	0%	-100%
Human Resources	689,085	702,187	748,026	878,204	936,491	7%	36%
Risk Management	953,000	1,206,697	1,386,656	1,533,541	1,645,982	7%	73%
Budget & Finance	1,265,928	1,471,920	1,493,945	1,663,070	1,784,355	7%	41%
Town Clerk	638,543	714,369	751,132	615,202	675,489	10%	6%
Community Services Division	354,640	649,488	416,028	357,425	466,045	30%	31%
Debt Service	7,643,190	7,526,478	7,526,393	7,558,336	7,253,747	-4%	-5%
Non-Departmental	8,222,030	2,565,877	2,620,601	2,615,560	4,357,454	67%	-47%
<b>Total General Fund</b>	<b>\$ 95,288,583</b>	<b>\$ 91,789,254</b>	<b>\$ 95,206,296</b>	<b>\$ 101,579,726</b>	<b>\$ 106,799,719</b>	<b>5%</b>	<b>12%</b>
<b>Other Funds</b>							
Community Redevelopment Agency	\$ 3,332,260	\$ 3,517,870	\$ 3,876,167	\$ 30,468,695	\$ 28,005,465	-8%	740%
Community Dev. Block Grant	1,840,045	3,499,909	3,053,840	1,723,987	1,331,168	-23%	-28%
Parks/OS Impact Fees	329,996	13,642	43,119	1,273,000	1,224,511	-4%	271%
Fire Impact Fees	-	39,698	-	50,000	310,000	520%	NA
Police Impact Fees	11,210	190,648	-	242,373	131,000	-46%	1069%
General Govt. Impact Fees	-	-	-	20,000	26,000	30%	NA
Forfeiture	436,805	933,159	82,794	124,000	40,000	-68%	-91%
Community Endowment	391,125	294,981	338,522	216,711	211,445	-2%	-46%
Water & Sewer	13,297,462	18,115,351	21,865,364	29,269,431	36,045,394	23%	171%
Water & Sewer Capital Proj.	1,806,038	2,075,974	2,068,323	13,844,698	8,961,879	-35%	396%
Golf	432,332	271,483	143,209	270,000	520,000	93%	20%
Vehicle Maintenance	3,714,092	4,486,677	3,600,307	3,993,348	4,479,880	12%	21%
Self Insurance	11,000,226	9,996,528	11,696,117	10,989,165	12,242,130	11%	11%
Information Technology	1,765,594	1,954,179	1,895,802	2,131,548	2,744,667	29%	55%
<b>SUBTOTAL OTHER FUNDS</b>	<b>\$ 38,357,185</b>	<b>\$ 45,390,099</b>	<b>\$ 48,663,564</b>	<b>\$ 94,616,956</b>	<b>\$ 96,273,539</b>	<b>2%</b>	<b>151%</b>
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 133,645,768</b>	<b>\$ 137,179,353</b>	<b>\$ 143,869,860</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>4%</b>	<b>52%</b>

# EXPENDITURE APPROPRIATIONS BY FUND & CATEGORY

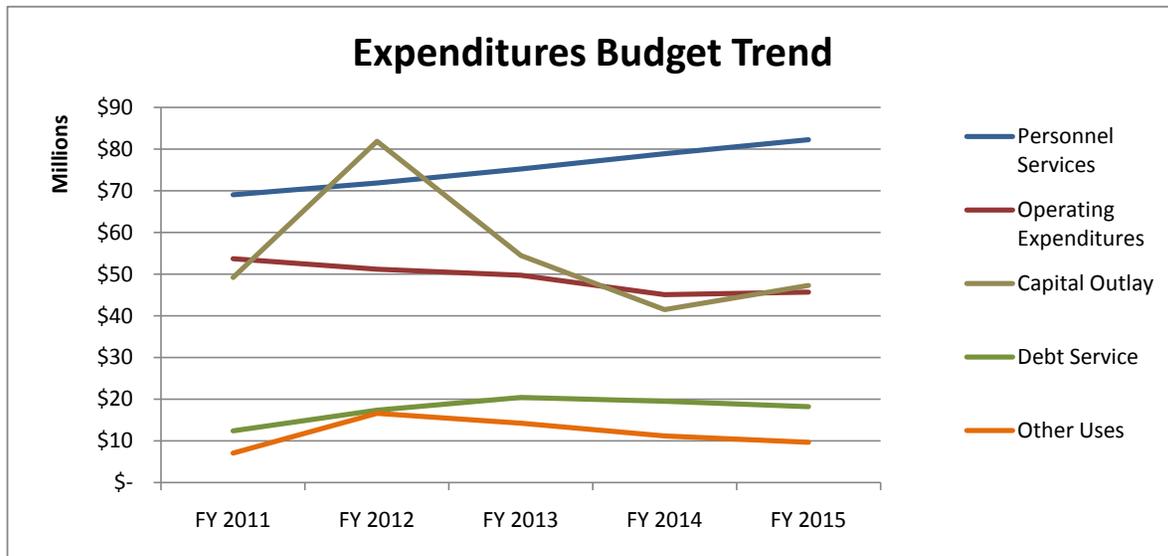
	Personnel Services	Operating Expenditures	Capital Outlay	Debt Service	Other Uses	FY 2015 Budget
<b>General Fund</b>						
Town Administrator	\$ 1,306,138	\$ 861,324	\$ 10,068	\$ -	\$ -	\$ 2,177,530
Town Attorney	472,054	78,661	-	-	-	550,715
Law Enforcement Services	34,826,337	6,146,757	362,550	-	-	41,335,644
Fire Protection Services	24,575,714	2,990,938	316,750	-	-	27,883,402
Building Division	2,372,670	790,650	56,800	-	-	3,220,120
Engineering Division	790,907	256,032	30,000	-	-	1,076,939
Planning & Zoning Division	900,414	229,746	1,445	-	-	1,131,605
Public Works	4,402,110	3,356,031	9,000	-	-	7,767,141
Parks, Recreation & Cultural Arts	2,808,260	1,683,280	45,520	-	-	4,537,060
Human Resources	604,453	318,173	13,865	-	-	936,491
Risk Management	81,132	1,514,850	50,000	-	-	1,645,982
Budget & Finance	1,670,594	108,761	5,000	-	-	1,784,355
Town Clerk	425,414	245,719	4,356	-	-	675,489
Community Services Division	235,424	80,043	150,578	-	-	466,045
Debt Service	-	-	-	7,253,747	-	7,253,747
Non-Departmental	-	787,000	-	-	3,570,454	4,357,454
<b>SUBTOTAL GENERAL FUND</b>	<b>\$ 75,471,621</b>	<b>\$ 19,447,965</b>	<b>\$ 1,055,932</b>	<b>\$ 7,253,747</b>	<b>\$ 3,570,454</b>	<b>\$ 106,799,719</b>
<b>Other Funds</b>						
Community Redevelopment Agency	\$ 294,484	\$ 1,202,300	\$ 24,823,000	\$ 1,685,681	\$ -	\$ 28,005,465
Community Dev. Block Grant	106,409	552,981	671,778	-	-	1,331,168
Parks/OS Impact Fees	-	21,000	1,153,511	-	50,000	1,224,511
Fire Impact Fees	-	-	210,000	-	100,000	310,000
Police Impact Fees	-	-	61,000	-	70,000	131,000
General Govt. Impact Fees	-	-	26,000	-	-	26,000
Forfeiture	-	40,000	-	-	-	40,000
Community Endowment	-	211,445	-	-	-	211,445
Water & Sewer	4,771,649	8,137,079	14,916,863	2,357,993	5,861,810	36,045,394
Water & Sewer Capital Proj.	-	40,590	2,000,000	6,921,289	-	8,961,879
Golf Fund	-	70,000	450,000	-	-	520,000
Vehicle Maintenance	61,583	2,976,697	1,441,600	-	-	4,479,880
Self Insurance	174,069	12,068,061	-	-	-	12,242,130
Information Technology	1,344,932	924,735	475,000	-	-	2,744,667
<b>SUBTOTAL OTHER FUNDS</b>	<b>\$ 6,753,126</b>	<b>\$ 26,244,888</b>	<b>\$ 46,228,752</b>	<b>\$ 10,964,963</b>	<b>\$ 6,081,810</b>	<b>\$ 96,273,539</b>
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 82,224,747</b>	<b>\$ 45,692,853</b>	<b>\$ 47,284,684</b>	<b>\$ 18,218,710</b>	<b>\$ 9,652,264</b>	<b>\$ 203,073,258</b>



# EXPENDITURE APPROPRIATIONS BY CATEGORY

## FIVE YEAR BUDGET TREND

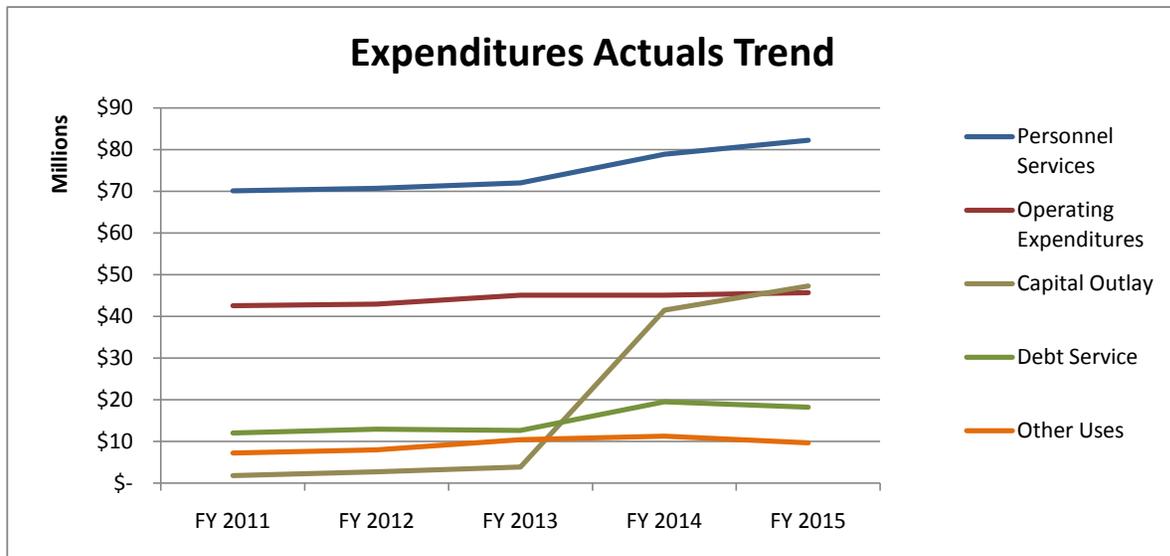
Expenditure Category	FY 2011 Original Budget	FY 2012 Original Budget	FY 2013 Original Budget	FY 2014 Original Budget	FY 2015 Original Budget	+/- Prior Yr	+/- 5 Yr
Personnel Services	\$ 69,078,664	\$ 71,843,969	\$ 75,218,442	\$ 78,869,719	\$ 82,224,747	4%	19%
Operating Expenditures	53,724,737	51,163,448	49,758,000	45,088,043	45,692,853	1%	-15%
Capital Outlay	49,240,517	81,879,265	54,489,695	41,501,766	47,284,684	14%	-4%
Debt Service	12,397,449	17,363,184	20,466,634	19,522,406	18,218,710	-7%	47%
Other Uses	7,047,268	16,647,250	14,270,847	11,214,748	9,652,264	-14%	37%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 191,488,635</b>	<b>\$ 238,897,116</b>	<b>\$ 214,203,618</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>4%</b>	<b>6%</b>



# EXPENDITURE APPROPRIATIONS BY CATEGORY

## FIVE YEAR ACTUALS TREND

Expenditure Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Budget	FY 2015 Budget	+/- Yr	+/- 5 Yr
Personnel Services	\$ 70,052,567	\$ 70,720,130	\$ 71,994,035	\$ 78,869,719	\$ 82,224,747	4%	17%
Operating Expenditures	42,571,104	42,891,413	45,048,171	45,088,043	45,692,853	1%	7%
Capital Outlay	1,798,843	2,678,640	3,837,755	41,501,766	47,284,684	14%	2529%
Debt Service	11,996,473	12,947,337	12,603,856	19,522,406	18,218,710	-7%	52%
Other Uses	7,226,780	7,941,833	10,386,044	11,214,748	9,652,264	-14%	34%
<b>TOTAL BUDGETED FUNDS</b>	<b>\$ 133,645,768</b>	<b>\$ 137,179,353</b>	<b>\$ 143,869,860</b>	<b>\$ 196,196,682</b>	<b>\$ 203,073,258</b>	<b>4%</b>	<b>52%</b>



## MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY DEPARTMENT

Department or Division Title of Position	Funded Positions FY2010	Funded Positions FY2011	Funded Positions FY2012*	Funded Positions FY2013**	Funded Positions FY 2014***	Funded Positions FY 2015
<b>Town Administrator</b>						
Mayor	1	1	1	1	1	1
Council Members	4	4	4	4	4	4
Administrative Aide	2	2	2	2	2	2
Assistant Town Administrator	1	1	1	1	1	1
Development Administrator	0	0	0	0	1	1
Town Administrator	1	1	1	1	1	1
Economic Dev Manager	1	1	1	1	0	0
GIS Manager	1	1	0	0	0	0
Grants Coordinator	1	1	1	1	0	0
Intergovernmental Affairs Coordinator	0	0	0	0	1	1
Intergovernmental Affairs Manager	0	0	1	1	0	0
Program Manager	1	1	0	0	0	0
Public Information Officer	1	1	0	0	0	0
Public Relations Assistant	0	0	0	0	0	1
Public Relations Assistant PT	0	0	0	0	1	0
Public Relations Coordinator	1	1	1	1	1	1
Secretary (Conf.) PT Temporary	0	0	0	0	1	0
Secretary (Conf.)	1	1	1	1	1	1
<b>Department Subtotal</b>	<b>16</b>	<b>16</b>	<b>14</b>	<b>14</b>	<b>15</b>	<b>14</b>
<b>Town Attorney</b>						
Administrative Aide	0	0	0	0	1	1
Police Legal Counsel	0	0	0	0	1	1
Town Attorney	0	0	0	0	1	1
<b>Department Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</b>	<b>3</b>
<b>Law Enforcement</b>						
Administrative Aide	1	1	1	1	1	1
Administrative Secretary	5	4	4	4	4	4
Animal Enforcement Officer	0	0	0	0	0	1
Assistant Police Chief	0	0	0	0	1	1
Chief Code Compliance Inspector	1	1	1	0	0	0
Chief of Police	1	1	1	1	1	1
Clerk Typist II PT	1	1	1	1	1	1
Code Compliance Inspector	3	3	3	3	3	3
Code Compliance Inspector II	1	1	1	1	1	1
Code Compliance Official	1	1	1	0	0	0
Code Compliance Supervisor	0	0	0	1	1	1
Community Affairs Rep PT	1	1	0	0	0	0
Community Service Aide	0	0	0	0	10	10
Crime Analyst	0	0	1	1	2	2
Crime Scene Technician	2	2	2	3	3	3
Dispatch Supervisor	0	2	1	1	1	1
Dispatcher	0	13	13	13	13	13
Finance Clerk I	1	1	1	1	1	1
Finance Clerk I PT	1	0	0	0	0	0
Finance Clerk II	1	1	1	1	1	1

## MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY DEPARTMENT

Department or Division Title of Position	Funded Positions FY2010	Funded Positions FY2011	Funded Positions FY2012*	Funded Positions FY2013**	Funded Positions FY 2014***	Funded Positions FY 2015
Human Resources Coordinator	1	1	1	1	1	2
Office Supervisor	4	2	2	2	1	1
Police Captain	0	0	3	3	3	3
Police Legal Counsel	0	0	0	1	0	0
Police Lieutenant	6	6	3	3	4	4
Police Major	3	3	2	2	0	0
Police Officer	135	136	143	146	154	155
Police Program Specialist	1	1	1	1	1	1
Police Sergeant	20	20	20	20	21	21
Police Service Aide	11	11	11	10	0	0
Police Service Aide, Special Assignment	32	19	14	14	0	0
Police Support Technician	0	0	0	0	3	3
Property Clerk	0	0	2	2	2	2
Property Supervisor	0	0	1	1	1	1
Records Specialist	0	0	0	0	9	9
Records Supervisor	0	0	0	0	1	1
Recreation Attendant PT	0	0	0	2	2	2
School Resource Officer Contractual	0	0	0	0	2	2
Traffic Infraction Enforcement Officer	0	0	1	1	1	1
Victim Advocate	0	0	1	1	1	1
<b>Department Subtotal</b>	<b>233</b>	<b>232</b>	<b>237</b>	<b>242</b>	<b>251</b>	<b>254</b>
<b>Fire Protection</b>						
Administrative Aide	1	1	1	1	1	1
Administrative Secretary	1	1	1	1	1	1
Assistant Fire Chief	2	2	2	2	2	2
Assistant Town Administrator	1	1	0	0	0	0
Clerk Typist I	2	1	1	1	1	1
Clerk Typist II	2	3	3	3	3	3
Database Analyst/Administrator	0	0	0	1	0	0
Deputy Fire Chief	1	1	1	1	1	1
Fire Administrative Analyst	1	1	1	0	0	0
Fire Battalion Chief	6	6	6	6	6	6
Fire Captain	6	21	21	25	25	25
Fire Chief	0	0	1	1	1	1
Fire Driver Engineer	24	24	24	28	28	28
Fire Inspector	4	3	3	3	3	3
Fire Inspector Supervisor	1	1	1	1	1	1
Fire Lieutenant	21	20	21	21	21	21
Fire Marshal	1	1	1	1	1	1
Fire Rescue Captain	0	6	6	6	6	6
Fire Rescue Service Aide	2	2	1	1	1	2
Fire Support Services Coordinator	0	0	1	1	1	1
Fire Support Services Manager	1	1	0	0	0	0
Firefighter/Paramedic	70	50	61	53	53	53
<b>Department Subtotal</b>	<b>147</b>	<b>146</b>	<b>157</b>	<b>157</b>	<b>156</b>	<b>157</b>
<b>Building Division</b>						
Administrative Secretary	1	1	1	1	1	1
Building Inspector	2	2	2	0	0	0

## MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY DEPARTMENT

Department or Division Title of Position	Funded Positions FY2010	Funded Positions FY2011	Funded Positions FY2012*	Funded Positions FY2013**	Funded Positions FY 2014***	Funded Positions FY 2015
Building Official	1	1	1	1	1	1
Bldg Plans Examiner	6	6	6	6	6	6
Chief Bldg. Inspector	1	1	1	0	0	0
Chief Electrical Inspector	1	1	1	1	1	1
Chief Mechanical Inspector	1	1	1	1	1	1
Chief Plumbing Inspector	1	1	1	1	1	1
Chief Structural Inspector	0	0	0	1	1	1
Electrical Inspector	1	1	1	1	1	1
Fiscal Assistant	0	0	1	1	0	0
Office Supervisor	1	1	1	1	1	1
Permit Clerk	6	5	5	5	5	5
Permit Examiner	1	1	1	1	1	1
Program Manager	1	1	1	1	0	0
Structural Inspector	0	0	0	2	2	2
<i>Division Subtotal</i>	<b>24</b>	<b>23</b>	<b>24</b>	<b>24</b>	<b>22</b>	<b>22</b>
<b>Engineering Division</b>						
Administrative Secretary PT	0	0	0	0	1	1
Asst. Town Engineer	1	0	1	1	0	1
Chief Engineering Inspector	1	1	1	1	1	1
Engineer II PT	0	0	0	0	1	0
Engineering Inspector	3	3	3	3	3	3
Office Supervisor	1	1	1	1	0	0
Permit Clerk	1	1	1	1	1	1
Town Engineer	0	0	0	0	1	1
<i>Division Subtotal</i>	<b>7</b>	<b>6</b>	<b>7</b>	<b>7</b>	<b>8</b>	<b>8</b>
<b>Planning &amp; Zoning Division</b>						
Administrative Secretary	0	0	0	0	1	1
Deputy Planning & Zoning Manager	1	1	1	1	1	1
Landscape Inspector	1	0	0	0	1	1
Office Supervisor	1	1	1	1	1	1
Permit Clerk	0	1	1	1	1	1
Planner I	1	1	1	1	1	1
Planner II	2	1	1	1	2	2
Planner III	1	1	1	1	0	0
Planning & Zoning Manager	1	1	1	1	1	1
<i>Division Subtotal</i>	<b>8</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>9</b>	<b>9</b>
<b>Public Works / Capital Projects</b>						
Administrative Aide	0	1	1	0	0	0
Assistant Public Works Director	1	1	1	1	0	1
Caretaker	1	1	1	0	0	0
Chief Landscape Inspector	0	1	1	1	0	0
Clerk Typist I PT	0	0	0	1	1	1
Clerk Typist II	1	1	1	1	1	1
Construction Technician	1	1	1	1	1	1
Crew Leader	8	8	8	8	8	8
Equipment Operator	2	2	4	4	4	4
Landscape Inspector	0	1	1	1	0	0

## MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY DEPARTMENT

Department or Division Title of Position	Funded Positions FY2010	Funded Positions FY2011	Funded Positions FY2012*	Funded Positions FY2013**	Funded Positions FY 2014***	Funded Positions FY 2015
Maintenance Technician I, Will Call	1	1	1	1	1	1
Maintenance Services Supervisor	4	0	0	0	0	0
Maintenance Technician I, PT	0	2	1	1	1	1
Maintenance Technician I	31	29	26	26	26	26
Maintenance Technician II	0	0	1	1	1	1
Maintenance Technician III	1	1	1	1	1	1
Office Supervisor	1	0	0	0	0	0
Operations & Mgt. Professional I	0	0	0	1	1	1
Operations Supervisor	3	3	2	3	2	3
Project Manager	2	2	1	1	2	2
Public Works/Capital Proj Dir	1	1	1	1	1	1
Superintendent	0	4	4	3	3	2
Urban Forester	1	1	1	1	1	1
<b>Department Subtotal</b>	<b>59</b>	<b>61</b>	<b>58</b>	<b>58</b>	<b>55</b>	<b>56</b>
<b>Parks, Recreation &amp; Cultural Arts</b>						
Administrative Secretary	1	1	0	1	2	2
Clerk Typist II	2	2	2	2	2	2
Clerk Typist II PT	0	0	0	0	0	1
Crew Leader	5	5	5	5	4	4
Equipment Operator	0	0	0	1	1	0
Events Specialist	0	0	0	1	0	0
Fitness Coordinator	1	1	1	1	0	0
Fitness Specialist	1	1	1	1	1	0
Fitness Technician	1	1	1	1	1	0
Golf Course Manager PT	0	0	1	0	0	0
Maintenance Tech I	0	0	0	2	2	3
Operations & Mgt. Professional I	0	0	0	0	0	1
Operations Supervisor	1	1	1	1	1	0
Park Ranger FT	4	4	3	3	2	2
Park Ranger PT	5	5	7	7	7	7
Parks & Recreation Director	1	1	1	0	0	0
Parks, Rec & Cultural Arts Director	0	0	0	1	1	1
Pool Lifeguard, BBR PT Seasonal	4	4	4	4	4	4
Pool Lifeguard, PT Regular	6	6	6	6	6	6
Pool Lifeguard, PT Seasonal	18	18	18	18	18	18
Recreation Attendant PT	11	11	11	10	10	10
Recreation Coordinator	1	1	1	1	2	4
Recreation Leader	2	2	2	3	3	4
Recreation Leader PT	3	3	3	3	2	1
Secretary PT	0	0	1	1	1	0
Secretary	1	1	1	1	0	0
Senior Operations Manager	0	0	0	1	1	1
Sports Specialist PT	0	0	0	0	1	1
<b>Department Subtotal</b>	<b>68</b>	<b>68</b>	<b>70</b>	<b>75</b>	<b>72</b>	<b>72</b>
<b>Special Events &amp; Cultural Arts</b>						
Administrative Secretary	1	1	1	0	0	0
Equipment Operator	1	1	1	0	0	0
Events Specialist	1	1	1	0	0	0

## MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY DEPARTMENT

Department or Division Title of Position	Funded Positions FY2010	Funded Positions FY2011	Funded Positions FY2012*	Funded Positions FY2013**	Funded Positions FY 2014***	Funded Positions FY 2015
Maintenance Technician	2	2	2	0	0	0
Recreation Leader	1	1	1	0	0	0
Special Projects Director	1	1	1	0	0	0
<b>Department Subtotal</b>	<b>7</b>	<b>7</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Human Resources</b>						
Administrative Aide	1	1	1	1	1	1
Asst. Risk Management Coordinator	0	0	0	0	0	1
HR Analyst	1	1	1	1	1	1
HR Assistant	1	1	1	0	0	1
HR Assistant PT	0	0	0	1	1	0
HR Coordinator	2	2	2	0	0	0
HR Director	1	1	1	1	1	1
HR Manager	0	0	0	2	2	2
HR Technician	1	0	0	0	0	0
Risk Management Technician	0	1	1	1	1	0
Risk Manager	1	1	1	1	1	1
<b>Department Subtotal</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>	<b>8</b>
<b>Budget &amp; Finance</b>						
Accountant I	1	1	1	1	1	1
Accountant II	1	1	1	1	1	1
Accounting Manager	1	1	1	1	1	1
Administrative Aide	1	0	0	0	0	0
Budget & Finance Director	1	1	1	1	1	1
Budget & Revenue Specialist	0	0	0	0	1	1
Budget Assistant PT	0	0	1	1	0	0
Budget Manager	1	1	1	1	1	1
Buyer	2	2	2	2	2	2
Cashier/Receptionist	2	2	2	2	2	2
Clerk Customer Relations I	1	1	1	1	1	1
College Intern	0	1	1	1	1	1
Customer Relations Supervisor	1	1	1	1	1	1
Deputy Budget & Finance Dir.	1	1	1	1	1	1
Finance Clerk I	2	2	2	2	2	2
Finance Clerk II	1	1	1	1	1	1
Finance Coordinator	0	1	1	1	1	1
Fixed Asset Specialist PT	0	0	1	1	1	1
Payroll Supervisor	0	1	1	1	1	1
Payroll Assistant	1	0	0	0	0	0
Payroll Technician	1	1	1	1	1	1
Permit Clerk	1	0	0	0	0	0
Procurement Manager	1	1	1	1	1	1
<b>Department Subtotal</b>	<b>20</b>	<b>20</b>	<b>22</b>	<b>22</b>	<b>22</b>	<b>22</b>
<b>Town Clerk's Office</b>						
Administrative Secretary	1	1	1	1	0	0
Assistant Town Clerk	1	1	1	1	1	0
Deputy Town Clerk	0	0	0	0	0	1
Office Assistant	3	3	3	2	3	3

## MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY DEPARTMENT

Department or Division Title of Position	Funded Positions FY2010	Funded Positions FY2011	Funded Positions FY2012*	Funded Positions FY2013**	Funded Positions FY 2014***	Funded Positions FY 2015
Office Assistant PT	0	0	0	1	0	0
Town Clerk	1	1	1	1	1	1
<b>Department Subtotal</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>5</b>	<b>5</b>
<b>Information Technology</b> <i>(Previously Technology &amp; Info. Mgt.)</i>						
Administrative Secretary	1	0	0	0	0	0
College Intern	1	1	1	1	1	1
Database Analyst/Administrator	0	0	0	0	1	1
GIS Manager	0	0	1	1	1	1
Information Systems Specialist I	4	4	4	1	1	1
Information Systems Specialist II	1	1	1	0	0	1
Information Systems Director	1	1	1	1	1	1
Information Systems Supervisor	1	1	1	1	2	2
MIS Librarian	0	1	1	1	1	1
Network Administrator	0	0	0	1	1	1
Network Support Technician	1	1	1	1	1	1
Senior Network Administrator	0	0	0	1	1	1
Systems Analyst	0	0	0	2	2	1
<b>Department Subtotal</b>	<b>10</b>	<b>10</b>	<b>11</b>	<b>11</b>	<b>13</b>	<b>13</b>
<b>Community Services Division</b> <i>(Previously Housing &amp; Community Dev.)</i>						
Assistant to Department Director	1	1	1	1	1	0
Grants Coordinator	0	0	0	0	1	1
Grants Coordinator PT	0	0	0	1	1	0
Housing & Community Dev. Dir.	1	1	1	1	1	0
Neighborhood Resource Spec	2	2	2	2	1	1
Neighborhood Resource Spec PT	0	0	0	0	0	0
Office Supervisor	1	0	0	0	0	0
Operations & Mgt. Professional I	0	0	0	0	0	1
Program Manager PT	0	0	1	1	0	0
Programs Specialist	1	1	1	0	0	0
Programs Specialist PT	0	0	2	1	1	0
Secretary	0	0	0	0	1	1
Secretary PT	0	1	1	1	0	0
<b>Department Subtotal</b>	<b>6</b>	<b>6</b>	<b>9</b>	<b>8</b>	<b>7</b>	<b>4</b>
<b>Community Redevelopment Agency</b>						
Administrative Aide	0	1	1	1	1	0
Assistant to Department Director	1	0	0	0	0	0
Community Development Director	0	0	0	0	0	1
CRA Coordinator	0	0	0	0	0	1
Davie CRA Consultant	0	0	0	0	1	1
Planner III	1	1	0	0	0	0
Redevelopment Administrator	1	1	1	1	0	0
<b>Department Subtotal</b>	<b>3</b>	<b>3</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>
<b>Water &amp; Sewer</b>						
Administrative Aide	1	1	1	1	1	1
Administrative Secretary	0	0	0	0	1	1

## MULTI-YEAR COMPARISON OF BUDGETED POSITIONS BY DEPARTMENT

Department or Division Title of Position	Funded Positions FY2010	Funded Positions FY2011	Funded Positions FY2012*	Funded Positions FY2013**	Funded Positions FY 2014***	Funded Positions FY 2015
Assistant Town Engineer	0	1	0	0	0	0
Assistant Utilities Director	0	0	0	0	1	1
Assistant Utilities Director/Town Engineer	1	1	1	1	0	0
Chief Operator	0	0	0	2	2	2
Field Customer Service	2	2	2	2	2	2
Lead Operator	2	2	2	2	2	2
Lift Station Operator	3	3	4	4	4	4
Lift Station Trainee	1	1	0	0	0	0
Meter Technician	0	0	0	1	1	1
Office Assistant	1	1	1	1	0	0
Plant Operator I	7	10	10	14	14	14
Plant Operator I (Temporary)	0	0	0	0	1	0
Plant Operator II	7	4	4	6	6	6
Plant Operator Trainee	1	1	1	0	0	1
Plant Operator Trainee PT	0	0	0	0	0	1
Plant Operator Will Call	0	0	1	0	0	0
Superintendent of Operations, UT	2	2	2	2	2	1
Util Compliance & Efficiency Mgr	0	0	0	0	1	1
Util Field Technicians I /Trainees	5	8	8	8	7	7
Util Field Technician II	4	1	1	1	2	2
Util Maintenance Mechanic	1	1	1	2	2	2
Util Maintenance Supervisor	1	1	1	1	1	2
Utilities Director	1	1	1	1	1	1
Utilities Engineer	1	0	0	0	0	0
<b>Department Subtotal</b>	<b>41</b>	<b>41</b>	<b>41</b>	<b>49</b>	<b>51</b>	<b>52</b>
<b>Positions Subtotal</b>	<b>663</b>	<b>660</b>	<b>680</b>	<b>690</b>	<b>699</b>	<b>702</b>
<b>FF/PO Retiree through payroll</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
<b>TOTAL POSITIONS</b>	<b>664</b>	<b>661</b>	<b>681</b>	<b>691</b>	<b>700</b>	<b>703</b>

\* In FY2012, budget amendments were passed to reclassify 1 Maintenance Tech I in PW to Equipment Operator, to add 1 Traffic Infraction Enforcement Officer to the PD, to add 1 Fiscal Assistant to the Building Division (shared with Fire and P&Z), and add 12 Firefighters related to the fire rescue services agreement with SW Ranches.

\*\* In FY2013, budget amendments were passed to add 3 Plant Operator I positions, to add 2 Chief Operator positions, to convert 1 Police Service Aide position to 1 Crime Scene Technician position, to eliminate 2 Grants Coordinator PT positions, and to extend 1 Program Manager PT and 1 Program Specialist PT beyond their budgeted termination dates of 11/30/12.

\*\*\* In FY2014, budget amendments were passed to: 1) Replace 10 Police Service Aides with 10 Records Specialists; 2) Replace 14 Police Service Aides Special Assignment (PSASA) with 10 Community Service Aides and 4 Police Support Technicians; 3) Replace 1 Police Office Supervisor with 1 Records Supervisor; 4) Eliminate 2 Police Majors and add 1 Assistant Police Chief, 1 Police Lieutenant, and 1 Police Sergeant; 5) Add 2 School Resource Officers Contractual PT; 6) Add 1 Public Relations Assistant PT in Administration; 7) Reclassify 1 Grants Coordinator to 1 Intergovernmental Affairs Coordinator in Administration; 8) Replace 1 Recreation Leader PT with 1 Sports Specialist PT; 9) Add 1 Programs Specialist PT (funded through 4/30/14) to Housing & Community Development; 10) Eliminate 1 Records Specialist and 1 Police Support Technician and add 1 Crime Analyst; 11) Replace 1 Redevelopment Administrator with 1 Davie CRA Consultant; 12) Add 8 Police Officers for the police services contract with Southwest Ranches; 13) Eliminate 1 Secretary PT and 1 Neighborhood Revitalization Specialist PT in Housing & Community Development and add 1 Secretary; 14) Replace 1 Fitness Coordinator with 1 Recreation Coordinator; 15) Replace 1 Office Supervisor shared by Engineering & P&Z with 1 Administrative Secretary in P&Z and 1 Administrative Secretary PT in Engineering; 16) Transfer 1 Landscape Inspector from Public Works to P&Z; 17) Reclassify Utilities Office Assistant to Administrative Secretary; 18) Add 1 Utilities Plant Operator I (Temporary); 19) Replace 1 Utilities Field Technician I with 1 Utilities Field Technician II; 20) Add 1 Secretary PT Temporary (Confidential) in Administration; and 21) Add 1 Information Systems Supervisor.