

TOWN OF DAVIE FY 2018 DRAFT BUDGET

July 26, 2017 Budget Workshop Packet

Draft Budget as of July 17, 2017

FY 2018 DRAFT BUDGET
July 26, 2017 Budget Workshop

TABLE OF CONTENTS

	<u>PAGE</u>
Table of Contents	2
FY 2018 Draft Budget - Summary All Funds	3
Summary of Revisions to General Fund Budget Since Workshop #1	4
Summary of Revisions to Other Funds Since Workshop #1	5
Estimated Revenues by Source - All Funds	7
Estimated Expenditures by Category - All Funds	8
General Fund - Budget Comparison by Category	9
General Fund - Budget Comparison by Department/Division	10

TOWN OF DAVIE

FY 2018 DRAFT BUDGET

SUMMARY ALL FUNDS

FUND	FY 2017 Original Budget	JUNE 7, 2017 WORKSHOP				JULY 26, 2017 WORKSHOP				Expenditures +/- Workshop 1 to Workshop 2
		FY 2018 Estimated Revenues	FY 2018 Expenditures Request	Net Budget Suplus or (Deficit)		FY 2018 Estimated Revenues	FY 2018 Expenditures Request	Net Budget Suplus or (Deficit)		
General Fund	\$ 121,207,503	\$ 122,661,710	\$ 123,938,748	\$ (1,277,038)	\$ 123,746,115	\$ 123,746,115	\$ -	\$ -	\$ (192,633)	
Community Redevelop. Agency	28,881,512	19,109,475	19,247,863	(138,388)	19,252,547	19,280,464	(27,917)	(27,917)	32,601	
Community Dev. Block Grant	2,412,931	1,587,517	1,587,517	-	2,176,382	2,176,382	-	-	588,865	
Park & Open Space Impact Fees	2,103,636	117,500	117,500	-	117,500	117,500	-	-	-	
Fire Impact Fees	185,757	178,845	178,845	-	182,845	182,845	-	-	4,000	
Police Impact Fees	260,000	145,000	145,000	-	155,000	155,000	-	-	10,000	
General Govt. Impact Fees	106,000	50,000	50,000	-	50,000	50,000	-	-	-	
Forfeiture	773,050	275,000	275,000	-	275,000	275,000	-	-	-	
Community Endowment	151,040	191,500	191,500	-	111,500	111,500	-	-	(80,000)	
Water & Wastewater	38,570,099	26,524,476	26,524,476	-	26,571,686	26,571,686	-	-	47,210	
Water & Wastewater Capi. Proj.	11,617,442	-	-	-	-	-	-	-	-	
Golf Fund	593,820	181,000	181,000	-	181,000	181,000	-	-	-	
Vehicle Maintenance	5,274,075	4,920,748	4,920,748	-	4,923,824	4,923,824	-	-	3,076	
Self Insurance	14,164,428	15,250,651	15,250,651	-	15,348,023	15,348,023	-	-	97,372	
Information Technology Fund	4,430,215	5,474,488	5,474,488	-	5,468,413	5,468,413	-	-	(6,075)	
TOTALS	\$ 230,731,508	\$ 196,667,910	\$ 198,083,336	\$ (1,415,426)	\$ 198,559,835	\$ 198,587,752	\$ (27,917)	\$ (27,917)	\$ 504,416	

TOWN OF DAVIE

FY 2018 DRAFT BUDGET

SUMMARY OF REVISIONS TO GENERAL FUND BUDGET SINCE WORKSHOP #1

<u>Description of Budget Revision</u>	<u>Revisions to Revenues</u>	<u>Revisions to Expenditures</u>
Impacts from the July 1st certification of tax and special assessment rolls		
Ad Valorem - Operating	\$395,457	
Ad Valorem - Voted Debt	(\$311)	
Fire Assessment	\$110,883	
Solid Waste residential franchise fees	\$8,373	
Tax Increment payment to CRA		\$143,072
Intergovernmental and tax revenue revisions per State estimates		
State Revenue Sharing	\$97,445	
Half Cent Sales Taxes	(\$41,055)	
Local Option Gas Taxes	\$5,815	
Communications Services Taxes	\$187,700	
FPL utility taxes & other miscellaneous updates to budgeted revenue	\$129,332	
Pension expense reduction for use of advanced contributions		(\$1,141,000)
Operating budget reductions made to reduce budget deficit		(\$669,901)
Tentative collective bargaining agreement with Fraternal Order of Police (FOP)		
Additional net personnel costs		\$784,591
Pension expense reduction for allocating Chapter 185 funds		(\$436,858)
Additional General Fund reserves for DROP costs	\$110,342	
Step and/or cost of living increases for employees		
Fire bargaining units step increases		\$115,278
Non-represented, executive, non-classified, contractual & Council		\$413,980
Misc. payroll revisions for new hires, separations, transfers, promotions, etc.		\$21,947
Misc. operating budget revisions		\$2,001
Stormwater assessment methodology study		\$45,000
Federal Grants		
General Fund savings due to CDBG FY 2017/2018 allocation		(\$96,893)
Assistance to Firefighters wellness grant	\$97,491	\$107,240
Building reserves required & Engineering budget surplus amounts	(\$17,067)	(\$8,185)
Contingency revision per changes to budget		\$527,095
TOTAL GENERAL FUND REVISIONS SINCE WORKSHOP #1	\$1,084,405	(\$192,633)
<u>General Fund Budget Summary</u>		
Budget Totals at June 7th Workshop	\$122,661,710	\$123,938,748
+/- Revisions since June 7th Workshop	\$1,084,405	(\$192,633)
Budget Totals at July 26th Workshop	\$123,746,115	\$123,746,115
Budget Surplus or (Deficit) at July 26th Workshop		<u>\$0</u>

TOWN OF DAVIE FY 2018 DRAFT BUDGET

SUMMARY OF REVISIONS TO OTHER FUNDS SINCE WORKSHOP #1

<u>Description of Budget Revision</u>	<u>Revisions to Revenues</u>	<u>Revisions to Expenditures</u>
<i>CRA Fund</i>		
TIF revenue from Town revised for July tax roll	\$143,072	
Step and/or cost of living increases for employees		\$24,065
Administrative fees updated per cost allocation study		\$9,332
Miscellaneous payroll and operating revisions		(\$796)
Total Revisions	\$143,072	\$32,601
<i>Community Development Block Grant Fund</i>		
CDBG FY 2017/2018 grant allocation	\$588,865	\$588,865
SHIP personnel cost revisions		(\$2,795)
SHIP legal advertising and office supplies revisions		\$2,795
Total Revisions	\$588,865	\$588,865
<i>Fire Impact Fees Fund</i>		
Update budgeted cost for vehicle purchase		\$4,000
Impact fee reserves for vehicle purchase	\$4,000	
Total Revisions	\$4,000	\$4,000
<i>Police Impact Fees Fund</i>		
Body camera program test items reallocated from General Fund		\$10,000
Impact fee reserves to fund test items	\$10,000	
Total Revisions	\$10,000	\$10,000
<i>Community Endowment Fund</i>		
Removed funding for community green bus to be paid by CDBG		(\$80,000)
Endowment reserves to fund community green bus	(\$80,000)	
Total Revisions	(\$80,000)	(\$80,000)
<i>Water & Sewer Fund</i>		
Rate Stabilization Reserves needed to fund operating budget	\$47,210	
Step and/or cost of living increases for employees		\$48,382
Misc. payroll and operating budget revisions		(\$1,172)
Total Revisions	\$47,210	\$47,210
<i>Vehicle Maintenance Fund</i>		
Fleet charges & interfund transfer revised for adjustments to budgeted vehicles	\$3,076	
Step and/or cost of living increases for employees		\$5,776
Air compressor system, decal printer & associated operating supplies		\$65,500
Miscellaneous payroll and operating budget revisions		(\$334)
Adjustments to replacement vehicle purchases and replacement contingency		(\$67,866)
Total Revisions	\$3,076	\$3,076

TOWN OF DAVIE FY 2018 DRAFT BUDGET

SUMMARY OF REVISIONS TO OTHER FUNDS SINCE WORKSHOP #1

<u>Description of Budget Revision</u>	<u>Revisions to Revenues</u>	<u>Revisions to Expenditures</u>
<i>Self Insurance Fund</i>		
Worker's compensation charges revised for Townwide payroll budget changes	\$37,567	
Step and/or cost of living increases for employees		\$6,355
Worker's compensation claims contingency & supplies		\$31,212
Benefit dollars revised for Townwide payroll budget changes	\$59,805	
Professional services & employee benefit reserve		\$59,805
Total Revisions	<u>\$97,372</u>	<u>\$97,372</u>
<i>Information Technology Fund</i>		
Budget reductions made to reduce IT costs in the General Fund		(\$90,000)
Step and/or cost of living increases for employees		\$83,925
IT internal charges revised to incorporate budget revisions	(\$6,075)	
Total Revisions	<u>(\$6,075)</u>	<u>(\$6,075)</u>

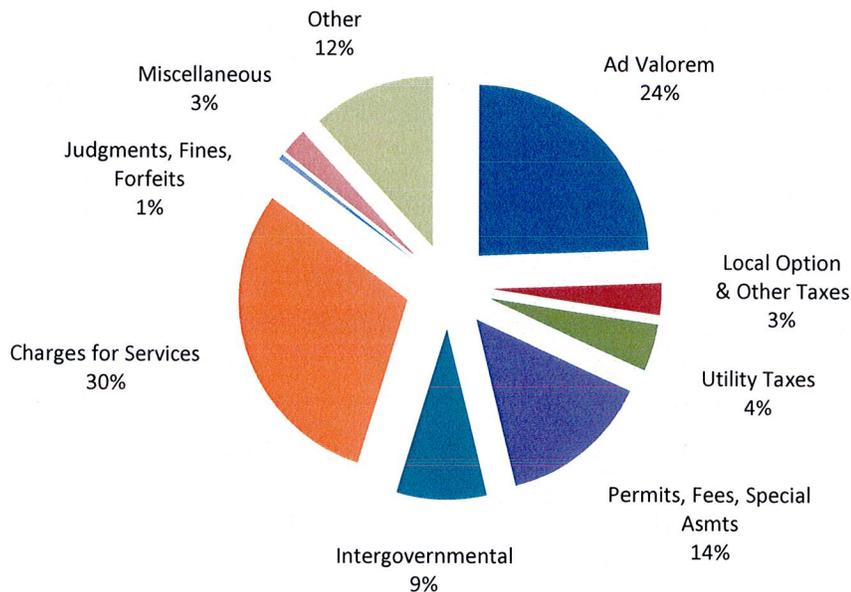
Budget Summary All Funds

Budget Totals at June 7th Workshop	\$196,667,910	\$198,083,336
+/- Revisions since June 7th Workshop	<u>\$1,891,925</u>	<u>\$504,416</u>
Budget Totals at July 26th Workshop	\$198,559,835	\$198,587,752

Budget Surplus or (Deficit) at July 26th Workshop **(\$27,917)**

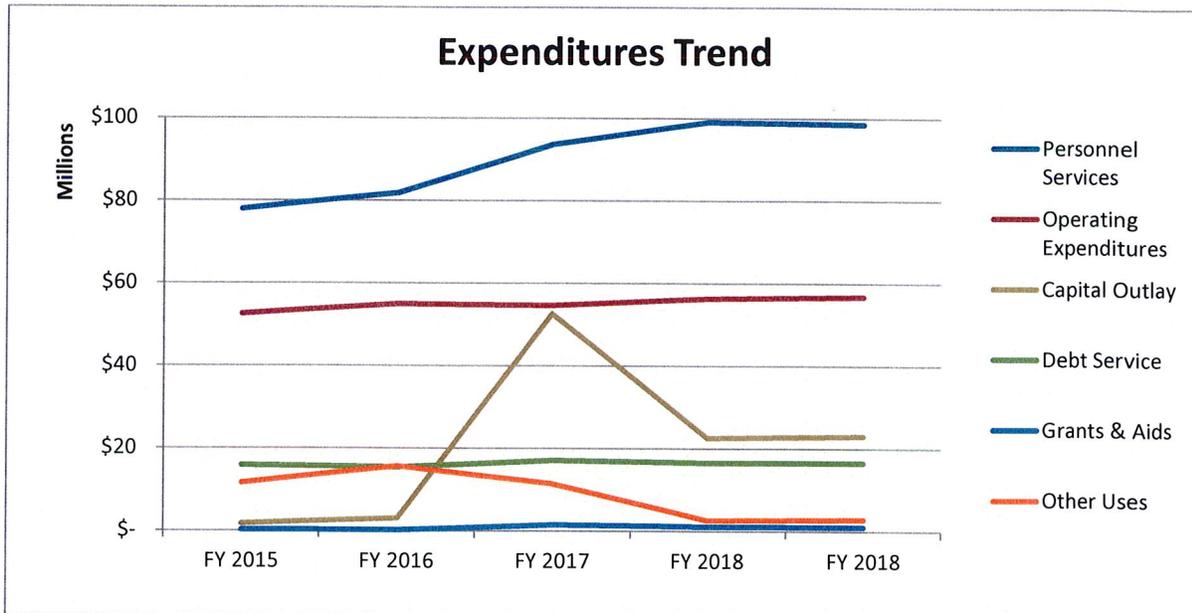
FY 2018 DRAFT BUDGET ESTIMATED REVENUES BY SOURCE - ALL FUNDS

Revenue Source	FY 2015 Revenue Actual	FY 2016 Revenue Actual	FY 2017 Original Budget	FY 2018 Budget Workshop #1	FY 2018 Budget Workshop #2	% of Budget	+/- Prior Yr
Ad Valorem Taxes	\$ 40,787,581	\$ 42,952,160	\$ 45,374,634	\$ 47,976,121	\$ 48,371,267	24.4%	7%
Local Option Taxes	1,673,500	1,735,452	1,752,970	1,824,000	1,829,815	0.9%	4%
Utility Services Taxes	8,209,058	8,402,374	8,589,500	8,741,500	8,811,500	4.4%	3%
Other General Taxes	4,862,756	4,364,603	4,444,875	3,926,000	4,113,700	2.1%	-7%
Permits, Fees, Spec. Asmts.	27,990,682	28,756,350	27,549,772	28,590,342	28,709,598	14.5%	4%
Intergovernmental	12,827,998	13,740,879	17,609,629	16,145,027	16,887,773	8.5%	-4%
Charges for Services	55,310,410	57,058,377	57,776,821	60,113,077	60,262,782	30.3%	4%
Judgments, Fines, Forfeits	2,130,832	1,558,023	1,220,600	961,400	961,400	0.5%	-21%
Miscellaneous	5,357,889	5,086,596	5,484,312	5,061,688	5,061,688	2.5%	-8%
Other Sources	14,270,316	9,685,222	60,928,395	23,328,755	23,550,312	11.9%	-61%
TOTAL BUDGETED FUNDS	\$ 173,421,023	\$ 173,340,036	\$ 230,731,508	\$ 196,667,910	\$ 198,559,835	100%	-14%



FY 2018 DRAFT BUDGET ESTIMATED EXPENDITURES BY CATEGORY - ALL FUNDS

Expenditure Category	FY 2015 Expenditures Actual	FY 2016 Expenditures Actual	FY 2017 Original Budget	FY 2018 Budget Workshop #1	FY 2018 Budget Workshop #2	% of Total Budget	+/- Prior Yr
Personnel Services	\$ 77,884,516	\$ 81,747,032	\$ 93,578,598	\$ 99,078,993	\$ 98,500,563	50%	5%
Operating Expenditures	52,483,921	54,877,105	54,650,464	56,259,070	56,768,183	29%	4%
Capital Outlay	1,719,138	3,060,844	52,618,619	22,563,433	23,023,474	12%	-56%
Debt Service	15,814,369	15,337,101	17,054,400	16,476,285	16,476,285	8%	-3%
Grants & Aids	216,525	148,914	1,428,040	1,087,750	1,007,750	1%	-29%
Other Uses	11,576,453	15,589,285	11,401,387	2,617,805	2,811,497	1%	-75%
TOTAL BUDGETED FUNDS	\$ 159,694,921	\$ 170,760,281	\$ 230,731,508	\$ 198,083,336	\$ 198,587,752	100%	-14%



FY 2018 DRAFT BUDGET

GENERAL FUND BUDGET COMPARISON BY CATEGORY

	<u>FY 2016 Actual</u>	<u>FY 2017 Original Budget</u>	<u>FY 2018 Budget Workshop #1</u>	<u>FY 2018 Budget Workshop #2</u>	<u>\$ Change</u>	<u>% Change</u>
Revenues						
Ad Valorem - Operating	\$ 37,639,965	\$ 40,465,314	\$ 43,433,145	\$ 43,828,602	\$ 395,457	1%
Ad Valorem - Debt Service	5,312,194	4,909,320	4,542,976	4,542,665	(311)	0%
Local Option Taxes	1,735,452	1,752,970	1,824,000	1,829,815	5,815	0%
Utility Services Taxes	8,402,374	8,589,500	8,741,500	8,811,500	70,000	1%
Other General Taxes	4,364,603	4,444,875	3,926,000	4,113,700	187,700	5%
Permits, Fees & Special Asmts	27,678,110	27,120,572	28,129,342	28,248,598	119,256	0%
Intergovernmental	10,350,521	12,109,554	11,313,366	11,467,247	153,881	1%
Charges for Services	12,586,999	13,399,137	14,009,229	14,068,561	59,332	0%
Judgments, Fines and Forfeits	1,257,272	1,220,600	961,400	961,400	-	0%
Miscellaneous Revenues	2,188,811	2,237,412	2,441,188	2,441,188	-	0%
Other Sources	2,204,410	4,958,249	3,339,564	3,432,839	93,275	3%
Revenue Totals	\$ 113,720,712	\$ 121,207,503	\$ 122,661,710	\$ 123,746,115	\$ 1,084,405	1%
Expenditures						
Personnel Services	\$ 75,341,503	\$ 85,120,648	\$ 90,005,256	\$ 89,161,451	\$ (843,805)	-1%
Operating Expenditures	18,359,012	23,198,604	25,073,154	25,493,124	419,970	2%
Capital Outlay	841,686	1,890,342	1,691,836	1,788,151	96,315	6%
Debt Service	6,894,135	5,968,258	5,404,168	5,404,168	-	0%
Grants and Aids	2,390	5,500	5,500	5,500	-	0%
Other Uses	9,512,001	5,024,151	1,758,834	1,893,721	134,887	8%
Expenditure Totals	\$ 110,950,726	\$ 121,207,503	\$ 123,938,748	\$ 123,746,115	\$ (192,633)	0%

FY 2018 DRAFT BUDGET

GENERAL FUND BUDGET COMPARISON BY DEPARTMENT/DIVISION

	<u>FY 2016 Actual</u>	<u>FY 2017 Original Budget</u>	<u>FY 2018 Budget Workshop #1</u>	<u>FY 2018 Budget Workshop #2</u>	<u>\$ Change</u>	<u>% Change</u>
REVENUES						
General Operating	\$ 81,742,503	\$ 87,297,225	\$ 88,432,997	\$ 89,259,028	\$ 826,031	1%
Administration	483,964	351,163	355,164	355,164	-	0%
Town Attorney	59,939	46,200	62,000	62,000	-	0%
Law Enforcement	6,392,395	6,884,410	6,950,257	6,950,257	-	0%
Fire Rescue	16,774,657	19,390,280	18,482,372	18,740,746	258,374	1%
Building	4,369,332	3,528,355	4,334,000	4,334,000	-	0%
Engineering	1,635,290	1,286,850	1,541,850	1,541,850	-	0%
Planning & Zoning	344,547	295,150	460,400	460,400	-	0%
Public Works	180,700	155,670	150,670	150,670	-	0%
Parks & Recreation	1,224,619	1,263,200	1,368,000	1,368,000	-	0%
Risk Management	30,796	50,000	50,000	50,000	-	0%
Budget & Finance	129,619	130,000	120,000	120,000	-	0%
Town Clerk	158,440	354,000	354,000	354,000	-	0%
Community Services	193,911	175,000	-	-	-	0%
REVENUE TOTALS	\$ 113,720,712	\$ 121,207,503	\$ 122,661,710	\$ 123,746,115	\$ 1,084,405	1%
EXPENDITURES						
Administration	\$ 2,345,738	\$ 2,540,566	\$ 2,723,357	\$ 2,717,721	\$ (5,636)	0%
Town Attorney	425,168	451,554	421,753	429,631	7,878	2%
Law Enforcement	42,081,299	45,957,682	49,366,019	48,711,835	(654,184)	-1%
Fire Rescue	27,013,160	33,533,216	34,571,576	34,261,302	(310,274)	-1%
Building	3,395,046	3,460,405	4,583,111	4,566,044	(17,067)	0%
Engineering	1,058,962	1,286,850	1,390,191	1,398,376	8,185	1%
Planning & Zoning	1,171,348	1,333,081	1,472,659	1,504,587	31,928	2%
Public Works	7,496,375	8,871,672	9,369,871	9,429,705	59,834	1%
Parks & Recreation	4,310,671	5,069,935	5,314,924	5,351,511	36,587	1%
Human Resources	864,558	1,015,961	1,087,838	1,111,511	23,673	2%
Risk Management	1,355,157	1,708,097	1,717,166	1,704,105	(13,061)	-1%
Budget & Finance	1,864,854	2,337,895	2,400,256	2,460,203	59,947	2%
Town Clerk	494,685	598,848	631,663	643,803	12,140	2%
Community Services	426,358	460,832	346,862	252,297	(94,565)	-27%
Debt Service	6,894,135	5,968,258	5,404,168	5,404,168	-	0%
Non-Departmental	9,753,214	6,612,651	3,137,334	3,799,316	661,982	21%
EXPENDITURE TOTALS	\$ 110,950,726	\$ 121,207,503	\$ 123,938,748	\$ 123,746,115	\$ (192,633)	0%