



SECOND BUDGET HEARING

FISCAL YEAR 2020-21

TENTATIVE BUDGET SUMMARY

SEPTEMBER 8, 2020





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Town Manager Executive Message

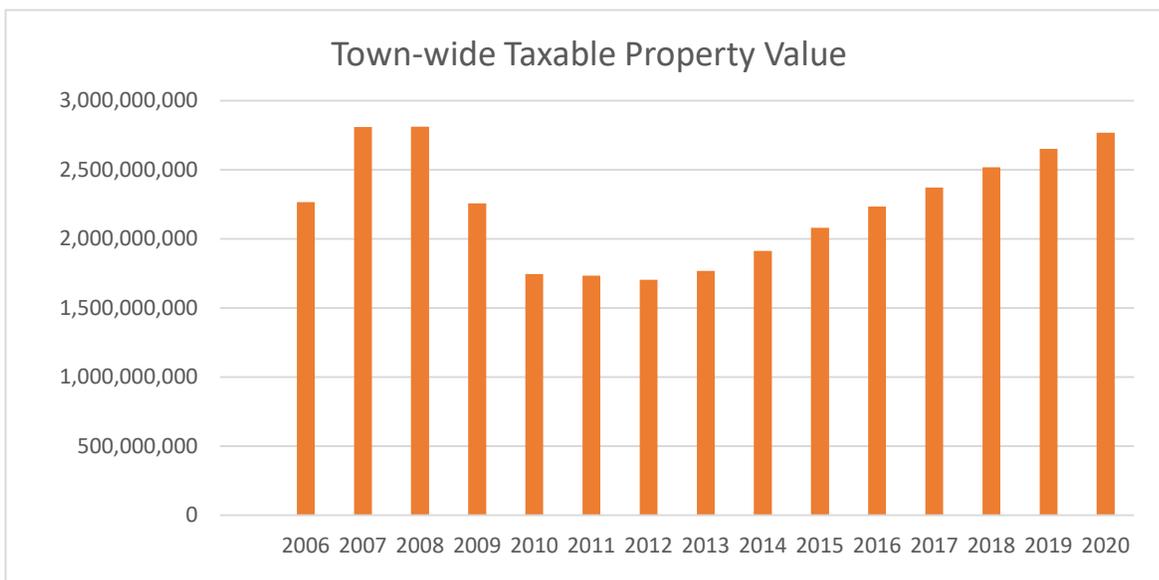
September 22, 2020

Dear Mayor and Council Members, Residents and Community Leaders:

The purpose of my introductory letter is to provide the Community with a framework for our *Tentative* Fiscal Year 2020-21 budget.

The Town's 2020-21 certified property tax roll reflects an approximate 4.4% *increase* in Town-wide property values from the previous fiscal year. This is certainly a *positive* economic indicator reflecting the impact of recent trends in both residential and commercial property developments in Town. As you may recall, property values within the Town saw significant declines from 2008 through 2012 (an approximate 40% decline from the 2008 valuation level). Since 2012, property values within the Town have increased each year (from 2013 through 2020), reflecting a gain of approximately 62% from our 2012 lows. While there has been a significant recovery in property values the past seven years, the Town's Town-wide taxable property value still remains below the peak level it achieved in 2008.

The following chart displays the Town's certified taxable property values since 2006:



LOCAL GOVERNMENT REPORT CARD

How this city compares relative to cities of similar size:

CRITERIA	GRADE	PERFORMANCE
Government Spending	A	1st
Government Debt	A	18th
Government Size	A	1st
Crime	B	36th
Education	A	12th

out of 90 large cities

Go to FloridaTaxpayers.com to learn more.



Over the past decade, legislation passed at the State level has negatively impacted the Town's property tax revenues. These changes were exacerbated by the effects of the general economic downturn in the United States but, through prudent management and cost control, the Town was able to weather the multi-year decreases in our property tax revenues. The recovering economy and new building activity within our Town the past several years has brought positive growth in our property values.

In November 2018, a State ballot measure that would have provided for additional Homestead exemptions for certain qualifying properties *failed* to pass. Had the measure passed, it would have had a significant negative impact on the Town's property tax revenues commencing with the FY 2019-20 budget year.

During the July 29, 2020 Town Council Meeting, the Town Council established the Proposed millage rate "cap" at **\$2.6500** per thousand of assessed property value (Resolution No. 20-45). As required by State statute, in addition to setting the Proposed millage rate, the Resolution established the dates and times for our first and second public Budget Hearings: September 8 and September 22, 2020.

Prior to the scheduled Public Budget Hearings, the Town Council held two (2) Budget Workshops (August 10 and August 26, 2020), in order to publicly discuss upcoming Council priorities and objectives for the upcoming fiscal year. The Budget Workshops were publicly advertised and held in a virtual setting at 4:00 PM on those dates.

The *Tentative* budget presented at this second Budget Hearing on September 22, 2020 is based on the **2.6500** millage "ceiling" rate adopted at the July 29, 2020 Town Council Meeting that was advertised on the TRIM notices mailed to residents and taxpayers by the Miami-Dade Property Appraiser in August 2020. The Town also advertised a Budget Summary and Notice of Proposed Tax Increase in the Miami Herald on September 20, 2020 as required by TRIM laws. This millage rate, along with a planned issuance of debt securities and restructuring of certain existing debt, as discussed later, results in a projected increase in the Town's fund balance of approximately \$542,900.

Background, Priorities and Issues

The Town has grown substantially since our incorporation (2005), in order to provide high level services to the community with leadership support from the Mayor and Council. We are very proud to have held the Administrative core staff to only thirty-two (32) full time positions, including the Town Charter positions of Town Clerk and Town Manager. As a result, we have kept personnel costs as low as possible while continuing to provide "outstanding" services to our residents and business owners. As your Town Manager, I am constantly working on ways to streamline Town operations in order to be the most efficient local government, within Miami-Dade County (the "County") and the State of Florida. In fact, this year the Florida House of Representatives, under the leadership of Speaker Jose R. Oliva, released a Taxpayer Accountability & Transparency Project (TATP) and Local Government Report Card, designed to show residents exactly how effective, both in performance and cost, their local government is when compared with other counties and cities – in areas like government spending, debt, and size.

The TATP website (<https://floridataxpayers.com/faq/>) ranks cities and counties in Florida of similar size on government spending, government debt, government size, crime and education. The categories are



ranked based on six (6) years' worth of data (2014 - 2019). Cutler Bay was ranked against ninety (90) cities of similar size in all of Florida (cities with over 25,000 residents).

Below is the Town's final ranks:

- **Government Spending - A: #1 out of 90!** This means that the Town averaged the least amount of dollars spent per capita and total dollar increase in spending
- **Government Size - A: #1 out of 90!** This category includes data on government spending on salaries and benefits, Full-Time employees per 100k residents, and average public employee salary
- **Education - A: #12 of 90.** This category includes data on average school grade and graduation rate.
- **Government Debt - A: #18 of 90.** This category includes data on the 6-year average per capita debt and total dollar increase in debt
- **Crime - B: #36 of 90.** This category includes data on violent crime rate, property crime rate, and total crime clearance rate.

The Town's budget process includes, pursuant to State law, two (2) Public Budget Hearings which allow for public communication and participation before the Town Council adopts the final budget. Additionally, Town Staff coordinated two (2) Town Council Budget Workshops (August 10, 2020 and August 26, 2020) prior to the State mandated two (2) Budget Hearings, in order to gain consensus on programs and projects from the Town Council. Town residents and business owners were able to provide direct input regarding our 2020-21 *Tentative* budget during these two (2) public Budget Workshops and the first Budget Hearing and will also be able to do so during the upcoming second Budget Hearing.

There continued to be a common theme as to what the Town Council wanted to accomplish in the upcoming budget year. The priorities established by the Town Council included:

- Maintain Law Enforcement services to keep crime rates low.
- Continue the process of repairing aging infrastructure (roadways and storm drainage), including resurfacing residential roadways and repairing/replacing/adding pedestrian sidewalks.
- Make improvements to the Town's park facilities to serve both the "intergenerational" and growth needs of our community.
- Consider the feasibility of expanding the Town's Municipal Circulator Bus services including additional service days and extended service hours of operation.

[Tentative Budget](#)

The *Tentative* budget presented herein includes the budget for the General Fund, the primary operating fund of the Town that is supported by ad valorem taxes, as well as budgets for various special revenue funds, a capital projects (Parks) fund and a stormwater utility fund, all of which are supported by non-ad valorem revenues. The *Tentative* budget is summarized below (note – format is as prescribed by *Florida Truth in Millage* advertisement requirements and is presented for information purposes only):



Budget Summary

Millage per \$1000

General Fund: 2.6500

ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Ad Valorem Taxes - Millage per \$1000 = 2.6500	\$ 6,967,245			\$	6,967,245
Franchise Fees	\$ 2,420,000			\$	2,420,000
Utility Taxes	\$ 3,100,000			\$	3,100,000
Intergovernmental Revenue	\$ 5,782,340	\$ 1,680,661		\$ 1,025,000	\$ 8,488,001
Licenses & Registration Fees	\$ 150,000			\$	150,000
Building Permits & Zoning Fees	\$ 590,000			\$	590,000
Impact Fees		\$ 46,000		\$	46,000
Miscellaneous Revenue	\$ 460,000	\$ 32,500		\$	492,500
Grants		\$ 1,248,888	\$ 400,000	\$ 800,000	\$ 2,448,888
TOTAL SOURCES	\$ 19,469,585	\$ 3,008,049	\$ 400,000	\$ 1,825,000	\$ 24,702,634
Transfers In	\$ 150,000	\$ 224,650	\$ 1,397,000	\$ 1,947,406	\$ 3,719,056
Proceeds from Issuance of Debt	\$ 18,115,000				\$ 18,115,000
Fund Balances/Reserves/Net Assets	\$ 11,069,431	\$ 5,319,683		\$ 5,122,600	\$ 21,511,714
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 48,804,016	\$ 8,552,382	\$ 1,797,000	\$ 8,895,006	\$ 68,048,404

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Mayor and Council	\$ 206,144			\$	206,144
Town Clerk	\$ 615,145			\$	615,145
Town Attorney	\$ 500,000			\$	500,000
General Government	\$ 19,196,593			\$	19,196,593
Finance	\$ 538,119			\$	538,119
Police Services	\$ 10,325,672			\$	10,325,672
Public Works	\$ 1,029,388	\$ 1,558,582		\$ 1,505,538	\$ 4,093,508
Community Development	\$ 1,254,692			\$	1,254,692
Parks and Recreation	\$ 2,165,968	\$ 382,836	\$ 1,797,000		\$ 4,345,804
TOTAL EXPENDITURES	\$ 35,831,721	\$ 1,941,418	\$ 1,797,000	\$ 1,505,538	\$ 41,075,677
Transfers Out	\$ 1,360,000	\$ 2,359,056		\$	3,719,056
Fund Balances/Reserves/Net Assets	\$ 11,612,295	\$ 4,251,908		\$ 7,389,468	\$ 23,253,671
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$ 48,804,016	\$ 8,552,382	\$ 1,797,000	\$ 8,895,006	\$ 68,048,404

THE TENTATIVE, ADOPTED, AND/OR FINAL BUDGETS ARE ON FILE IN THE OFFICE OF THE TOWN CLERK, 10720 CARIBBEAN BLVD., CUTLER BAY, FL 33189, AS A PUBLIC RECORD.

Budget Overview

The *Tentative* FY 2020-21 budget is a numerical reflection of the Town Council's priorities communicated during the budget planning process. The following are some of the more significant budget initiatives that have been included in this *Tentative* budget:

General Fund

General Fund Revenues:

The *Tentative* General Fund budget reflects operating revenues of approximately \$19.47 million, of which approximately \$6.97 million, or 35.8%, represents ad valorem revenues at the *Tentative* Millage Rate of **2.6500** mills. The following table summarizes the General Fund operating revenues:



REVENUE TYPE	FY 2020-21 BUDGET	PERCENTAGE OF TOTAL
Ad Valorem	\$ 6,967,245	35.8%
Utility Taxes	\$ 3,100,000	15.9%
Local Gov't Half-Cent Sales Tax	\$ 3,204,296	16.5%
Communications Services Tax	\$ 866,594	4.5%
Revenue Sharing	\$ 1,231,902	6.3%
Electrical Franchise Fees	\$ 2,220,000	11.4%
Solid Waste Franchise Fees	\$ 200,000	1.0%
1st Local Option Gas Tax	\$ 479,548	2.5%
Building Permits	\$ 525,000	2.7%
Zoning Fees	\$ 45,000	0.2%
Code Compliance Fines	\$ 60,000	0.3%
Other Building and Zoning	\$ 20,000	0.1%
Licenses and Registrations	\$ 150,000	0.8%
Parks Fees	\$ 65,000	0.3%
Judgements and Fines	\$ 45,000	0.2%
Miscellaneous Revenues	\$ 190,000	1.0%
Investment Income	\$ 100,000	0.5%
TOTAL OPERATING REVENUES	\$ 19,469,585	100.0%

Additionally, \$150,000 of 2nd local option gas taxes are budgeted to be transferred in from the Special Revenue Fund for use on the continuation of the Town's sidewalk repair and replacement program. The Town is also budgeting \$18,115,000 proceeds from the issuance of debt, reflecting an open-market 30-year bond offering of approximately \$15,250,000 and refunding of the Town's existing taxable revenue bond (approximately \$2,865,000).

General Fund Expenditures:

The following table reflects budgeted General Fund spending by department (excluding transfers out):

FUND	COUNCIL	CLERK	GENERAL GOVERNMENT	TOWN ATTORNEY	COMMUNITY DEVELOPMENT	FINANCE	PUBLIC WORKS	POLICE	PARKS & RECREATION	TOTAL FY 2020-21	% OF EXPENDITURES			NET INCREASE (DECREASE)
											FY 2020-21	FY 2019-20	FY 2019-20	
Operating	\$ 206,144	\$ 615,145	\$ 2,630,763	\$ 500,000	\$ 1,254,692	\$ 538,119	\$ 1,018,888	\$ 10,325,672	\$ 2,125,968	\$ 19,215,391	53.7%	90.2%	\$ 19,171,703	\$ 43,688
Capital	\$ -	\$ -	\$ 8,457,530	\$ -	\$ -	\$ -	\$ 10,500	\$ -	\$ 40,000	\$ 8,508,030	23.7%	1.0%	\$ 216,090	\$ 8,291,940
Debt Service	\$ -	\$ -	\$ 8,108,300	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,108,300	22.6%	8.8%	\$ 1,866,600	\$ 6,241,700
TOTAL	\$ 206,144	\$ 615,145	\$ 19,196,593	\$ 500,000	\$ 1,254,692	\$ 538,119	\$ 1,029,388	\$ 10,325,672	\$ 2,165,968	\$ 35,831,721	100.1%	100.0%	\$ 21,254,393	\$ 14,577,328

The *Tentative* FY 2020-21 budget generally provides for continuation of current operating service levels and operating expenditures are in line with the prior year. Capital and Debt Service expenditures are budgeted to increase in the upcoming budget year. The increase in capital outlay primarily reflects the acquisition of the 8.45-acre land parcel on Old Cutler Road and SW 184 Street. Debt service is budgeted to increase primarily due to the issuance of open-market debt securities and restructuring certain other existing debt, including the payoff of certain existing bank debt.

The *Tentative* General Fund budget also includes a \$1.36 million transfer out to the Capital Projects (Parks) Fund representing funding to complete the restoration of Franjo Park which was severely damaged by Hurricane Irma in September 2017.



General Fund - Reserves/Fund Balances:

Fund balances brought forward (referred to as “carryover”) is the amount of estimated fund balance remaining at year-end that is carried forward into the new fiscal year and available for appropriation by the Council. The carryover into FY 2020-21 is estimated as \$11.07 million.

Although, from an accounting point of view, “carryover” is a fund balance item and not a revenue item, in governmental budgets carryover is included as part of the operating budget as it represents resources available, to the extent represented by unrestricted Fund Balance items, for appropriation by the Town Council to fund the new budget year’s operations. Carryover, however, should never be, and is not, treated as a recurring revenue source available for on-going operating expenses.

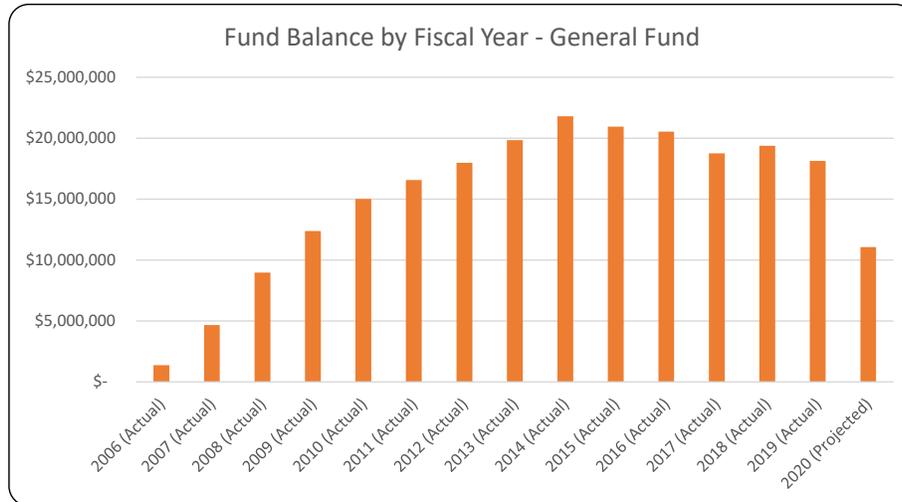
Having sufficient Fund Balance reserves is critical to any municipality for many reasons, such as providing the necessary cash flow at the beginning of the fiscal year before property taxes collections begin in November/December or having resources available for unexpected emergencies or contingencies. Also, having adequate available fund balances is a sign of fiscal health that is viewed favorably by lenders and financial rating agencies/institutions.

Essentially, Fund Balance is the residual balance of a fund. Governmental accounting standards guide how fund balance is classified. After making appropriate classifications of fund balance, the remaining amount, known as “unrestricted” fund balance, is available for appropriation for any lawful purpose. The *Tentative* FY 2020-21 budget reflects total Fund Balance in the General Fund of approximately \$11.61 million, of which approximately \$11.08 million is considered “unrestricted” Fund Balance.

To demonstrate the Town’s financial health, the budgeted \$11.08 million unrestricted fund balance represents approximately thirty percent (30%) of total budgeted General Fund expenditures for FY 2020-21 (which includes significantly higher than usual amounts for capital outlay and debt service, as previously discussed). If you exclude debt service, capital outlays and transfers out, the unrestricted Fund Balance coverage increases to approximately fifty-eight percent (58%). To put that in perspective, the GFOA’s Best Practice Guidance Manual recommends coverage equal to two months of regular General Fund operating expenditures (or approximately seventeen percent (17%)). The Town’s budgeted unrestricted fund balance is well in excess of that recommended Best Practice amount, demonstrating the health of the Town’s finances.

Pursuant to the Town’s adopted Fund Balance Policy, adopted by Ordinance No. 13-06 and as amended by Ordinance No. 15-07, the Town is required to maintain a fund balance reserve for “contingencies and emergencies” equal to a minimum of seventeen percent (17%) of the budgeted Fiscal Year’s operating expenditures, as defined. Based on the *Tentative* FY 2020-21 budget, operating expenditures are \$19,215,391, seventeen percent (17%) of which would equal \$3,266,616. The *Tentative* budget provides a reserve for contingencies and emergencies of \$10,077,295, far exceeding the minimum amount to be set aside by the Fund Balance Policy.

The following chart demonstrates the growth in the fund balance of the Town’s General Fund:



The fund balance has grown substantially since incorporation and remains healthy. A combination of factors, discussed below, caused a significant decline in fund balance projected for FY 2019-20. However, the FY 2020-21 budget reflects certain measures the Town is employing to stabilize the budget and keep the fund balance at healthy levels.

FY 2019-20 presented challenges, including the COVID-19 pandemic and the commencement of construction to restore Franjo Park, as well as opportunities, including finalizing the “land swap” deal and entering into an agreement to acquire additional land for park/conservation purposes. Overall, FY 2019-20 is projected to see an approximate \$7 million decline in fund balance. The primary drivers of this decrease include revenue shortfalls, partially caused by the COVID-19 pandemic, costs associated with the “land swap” deal, additional costs incurred as a result of COVID-19 (some of which may be recovered through various grants), and costs incurred related to the Franjo Park restoration.

FY 2019-20 revenues are projected to be approximately \$1.9 million below budget, resulting from a combination of COVID-19 economic impacts as well as reduced rental income resulting from sale (exchange) of the Town Hall property in the land swap deal. COVID-19 related revenue shortfalls were primarily experienced in State shared revenues, utility taxes and building and zoning fees as the economy was shut down in March 2020 and only began to restart in the summer. COVID-19 also resulted in unbudgeted costs being incurred for items such as police services, PPE, Town Hall safety measures and cleaning/sanitization. Through mid-August, the Town has incurred approximately \$555,000 of such costs, the vast majority of which was for COVID related police services. As the COVID-19 pandemic was declared a Federal disaster, the police related overtime costs are eligible for FEMA reimbursement. The Town has also secured a grant from the Florida Department of Law Enforcement which will cover some of the costs that the FEMA reimbursement will not. Further, Miami-Dade County received funding under the Federal CARES Act and has agreed to share a certain amount of those funds with municipalities in the County. These funds will be disbursed on a cost reimbursement basis once the County evaluates submissions and determines compliance with the provisions of the CARES Act funding. We are hopeful that most, if not all, of these unbudgeted costs will be reimbursed through these funding sources.

The transaction in which the Town Hall properties were exchanged for a 16-acre undeveloped parcel along Old Cutler Road (i.e., the “land swap” deal) closed in January 2020 and is projected to have an



approximate \$3.6 million impact on fund balance (approximately \$3.2 million to close the transaction and another approximate \$420,000 in rent expense for the leaseback of the former Town Hall property). Finally, the construction portion of the Franjo Park restoration is projected to utilize an approximate \$1 million of fund balance in FY 2019-20.

While not impacting fund balance in FY 2019-20, looking forward to FY 2020-21, the Town is anticipating closing on another land parcel, approximately 8.45 acres, along Old Cutler Road and SW 184 Street. The purchase is anticipated to cost \$8.45 million.

As a result of the major impacts to fund balance due to the foregoing matters, Town staff worked with its Financial Advisor, Lourdes Abadin of Estrada Hinojosa & Co., to develop a plan (the "Fund Balance Replenishment Plan") to ensure that budgets going forward established millage rates sufficient to balance the budget, as well as to maintain fund balance at healthy levels. The initial presentation to the Town Council was made in February 2020 with a follow up presentation in July 2020. This multifaceted plan included increasing the millage rate, restructuring existing debt, and issuing open-market debt securities to take advantage of relatively low historical interest rates.

The approximate \$15.25 million open-market debt issuance is intended to finance the aforementioned capital projects (i.e., the net cost of the land swap transaction, the Franjo Park restoration, and the anticipated 8.45-acre land parcel acquisition) which are capital in nature. These projects are long lived projects whose benefits will extend over decades. The intention of the issuance of these debt securities to fund these projects is that the cost should be spread over the decades in which current *and future* residents will enjoy the benefits. Funding them out of current resources penalizes current residents in that they would bear the full cost of the projects up front even though the projects are expected to benefit the community for decades.

The primary debt changes reflected in the *Tentative* budget include:

- Issuance of 30-year bonds in an approximate amount of \$15.25 million. Debt service in FY 2021 estimated at \$300,000 (interest only, no principal in FY 2021).
- Payoff of the existing 2015A Tax-Exempt loan (approximately \$4 million principal plus approximately \$20,000 in accrued interest). This saves debt service of approximately \$451,200 that would have been budgeted.
- Payoff of the existing 2015B Taxable loan (approximately \$2.85 million principal plus approximately \$15,000 in accrued interest). This saves debt service of approximately \$620,100 that would have been budgeted.
- Refunding of the 2015B Taxable loan by issuance of a new \$2.865 million loan at a lower interest rate. Terms are still being evaluated. The *Tentative* budget contemplates a 15-year loan with debt service of approximately \$234,900. This may change as we evaluate other terms and its impact on the FY 2021 budget and future budgets.
- No changes are contemplated to the existing 2012 School loan or the QNIP Bond for which the Town pays its allocable share pursuant to its Interlocal Agreement with Miami-Dade County.

The *Tentative* budget incorporates the framework of the Fund Balance Replenishment Plan by setting a **2.6500** millage rate and incorporating the aforementioned debt transactions. The combination of these actions provides the Town with significant debt service relief going forward and increases the fund balance by approximately \$542,900 in FY 2020-21.



Special Revenue Funds

Special Revenue Fund

The Special Revenue Fund is used to account for restricted gas taxes and impact fee revenues. Such revenues are transferred to other funds for expenditure as authorized by the Town Council. The *Tentative* FY 2020-21 budget includes transfer of restricted gas taxes (\$150,000) to the General Fund for use in the Town's sidewalk repair/replacement program and transfer of Park Impact Fees (\$37,000) to the Capital Projects (Parks) Fund for use in the Lakes By The Bay Park Canoe/Kayak Launch Improvement Project.

The Children's Trust (TCT) Fund

The Children's Trust Fund is used to account for grant revenues (\$185,636) to be specifically used for children's after school programs at the Town's parks.

TCT - STEM Camp Fund

The TCT - STEM Camp Fund is used to account for grant revenues (\$135,700) to be specifically used for a children's technology-oriented summer camp program at the Town.

The Department of Juvenile Justice (DJJ) Fund

The DJJ Fund is used to account for grant revenues (\$61,500) to be used specifically for at-risk children programs at the Town's parks.

Citizen's Independent Transportation Trust (CITT) Fund

The CITT Fund, a major fund, is used to account for the revenues received from the Miami-Dade County Charter Transit System Surtax to be used specifically for eligible transit and transportation related expenditures, including transfer to other funds for expenditure on eligible items. The *Tentative* FY 2020-21 budget provides for the following:

- Operation of the Town's circulator bus (\$325,000)
- Design for new bus shelters (approximately \$70,000)
- Contribution to the Miami-Dade Transit Planning Organization transit corridor study (approximately \$50,400)
- Transfers out to other funds for use on eligible projects (approximately \$2,172,100)

Bike/Pedestrian Improvements Fund

The Bike/Pedestrian Improvements Fund reflects completion of construction of pedestrian friendly transportation improvements utilizing grant revenues (a TAP grant of approximately \$31,800) and funds transferred in from the CITT Fund (approximately \$7,100).

Transit Fund

The Transit Fund is used to account for grant revenues (\$192,500) and funds transferred in from the CITT Fund (\$192,500) related to a Strategic Miami Area Rapid Transit (SMART) Plan Demonstration grant from the Florida Department of Transportation (through the Miami-Dade Transit Planning Organization). The grant aims to promote "on demand" transit opportunities. The Town will utilize the grant to implement Business Express Service shuttles that will operate during peak AM and PM business hours, transporting residents directly to the South-Dade Transitway. The project will help ease congestion by allowing Town residents to leave their vehicles at home and be shuttled to several transit stops along the South Dade Transitway.



Franjo Road JPA Fund

The Franjo Road JPA Fund is used to account for transportation funding received from Miami-Dade County (the "County") pursuant to a Joint Participation Agreement ("JPA") for roadway improvements along Franjo Road extending from Old Cutler Road to SW 184 Street. The County is providing approximately \$8.89 million (design and construction phase) and the Town will fund the construction engineering inspection and project enhancements elements (from the Town's CITT surtax funds). The FY 2020-21 budget reflects the design phase cost for that project (approximately \$541,800) paid fully with County funds.

Transportation Fund

The Transportation Fund is used to account for grant revenues (\$100,000 from the Miami-Dade County Transit Planning Organization) and funds transferred in from the CITT Fund (\$25,000) for the update of the Town's Transportation Master Plan.

Capital Projects (Parks) Fund

The Capital Projects (Parks) Fund is used to account for significant capital improvement projects, some of which may extend over a period of years. An expenditure is considered a capital outlay if it results in the acquisition of or an improvement to an asset which has a value of \$1,000 or more (\$10,000 or more in the case of infrastructure type assets) and has a useful economic life of more than one year (five years or more in the case of an infrastructure type asset).

The *Tentative* FY 2020-21 budget provides for the completion of the restoration of Franjo Park (\$1.56 million) which was severely damaged by Hurricane Irma in September 2017. This project is funded by a transfer in from the General Fund (\$1.36 million) and a \$200,000 FRDAP State grant. The *Tentative* budget also provides for the completion of the canoe/kayak launch at Lakes by The Bay Park (\$237,000). This project is funded with an FDEP Federal grant (\$200,000) and a transfer in of park impact fees from the Special Revenue Fund (\$37,000).

Stormwater Utility Fund

The Stormwater Utility Fund is used to account for all financial resources received and allocated on behalf of the Stormwater Utility maintained by the Town. The funds are used to maintain the sewer system and drainage canals located within the Town. This is a proprietary fund which focuses on the determination of net position, revenues, expenses and changes in net position, and cash flows. The *Tentative* FY 2020-21 budget maintains the current level of service of the stormwater utility operation without an increase in the stormwater fees.

This activity is projected to be self-sufficient as the anticipated revenues (\$1,025,000) plus accumulated earnings are projected to cover anticipated recurring expenditures.

The *Tentative* budget also provides for two significant drainage/roadway improvement projects, the first of which is an approximate \$1.99 million project known as "Cutler Ridge Sec. 3" which is funded with a \$200,000 FDEP State grant, \$250,000 in stormwater fees, and approximately \$1.54 million of funds transferred in from the CITT Fund. The second project, known as "Saga Bay 1.7", is an approximate \$1 million drainage/roadway project that is funded with a \$600,000 State FDEP grant and approximately \$405,000 in funds transferred in from the CITT Fund.



Conclusion

On behalf of your dedicated and professional Town staff, we are exceptionally proud of the many seemingly insignificant steps that we take each year that ultimately lead to a much higher quality of life. Town employee awareness has been raised to ensure that environmentally safe products shall be used whenever practicable. The Town's Leadership is committed to environmentally preferred procurement and shall continue to promote the use of recycled products by publicizing the Town's purchasing policy whenever possible.

As always, your professional Town Staff will endeavor to continue to provide the levels of services our community is entitled to and continue to operate on a daily basis by incorporating the following Town Core Values:

- Every resident is valued equally
- Diversity and tolerance are valued and encouraged
- Innovation is encouraged
- Courage to take on important projects, even in the face of risk or pessimism
- Regional approaches to large scale problems, mindful of the wellbeing of our neighbors outside of Cutler Bay
- Quality in public service is expected, and never compromised
- Principled leadership
- Honest, responsive governance
- Transparent, responsible financial management
- Competent, ethical Town management

We are grateful for your continued contributions to the budget development process.

The confidence you hold in your staff makes it possible for us to provide the results our community deserves and expects. By working together, we have once again been able to craft a budget that addresses the priorities you have created for our community.

Respectfully submitted,

Rafael G. Casals, ICMA-CM, CFM
Town Manager



General Fund Budget Summary

REVENUES AND INFLOWS:	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY2020-21
FUND BALANCES, BEGINNING	\$ 20,529,557	\$ 18,750,817	\$ 18,595,178	\$ 17,953,733	\$ 18,135,296	\$ 11,069,431
Ad Valorem	\$ 5,077,377	\$ 5,412,467	\$ 5,852,830	\$ 6,124,500	\$ 6,125,000	\$ 6,967,245
Utility Taxes	\$ 3,137,950	\$ 3,202,656	\$ 3,224,375	\$ 3,250,000	\$ 2,900,000	\$ 3,100,000
Local Gov't Half-Cent Sales Tax	\$ 3,379,648	\$ 3,541,752	\$ 3,592,414	\$ 3,490,402	\$ 3,000,000	\$ 3,204,296
Communications Services Tax	\$ 1,120,613	\$ 1,076,863	\$ 999,026	\$ 963,572	\$ 920,000	\$ 866,594
Revenue Sharing	\$ 1,323,704	\$ 1,331,520	\$ 1,341,451	\$ 1,292,444	\$ 1,220,000	\$ 1,231,902
Electrical Franchise Fees	\$ 840,932	\$ 1,159,978	\$ 1,114,367	\$ 1,415,000	\$ 1,477,000	\$ 2,220,000
Solid Waste Franchise Fees	\$ 239,854	\$ 292,728	\$ 226,419	\$ 200,000	\$ 200,000	\$ 200,000
1st Local Option Gas Tax	\$ 566,773	\$ 577,746	\$ 577,879	\$ 553,308	\$ 485,000	\$ 479,548
Building Permits	\$ 738,620	\$ 1,025,574	\$ 908,431	\$ 800,000	\$ 550,000	\$ 525,000
Zoning Fees	\$ 105,354	\$ 125,353	\$ 115,427	\$ 100,000	\$ 45,000	\$ 45,000
Code Compliance Fines	\$ 41,752	\$ 99,257	\$ 79,422	\$ 75,000	\$ 88,000	\$ 60,000
Other Building and Zoning	\$ 64,547	\$ 51,877	\$ 45,240	\$ 30,000	\$ 45,000	\$ 20,000
Licenses and Alarm Registrations and Fees	\$ 208,158	\$ 214,640	\$ 203,193	\$ 150,000	\$ 150,000	\$ 150,000
Parks Fees	\$ 123,292	\$ 140,923	\$ 155,033	\$ 130,000	\$ 50,000	\$ 65,000
Judgements and Fines	\$ 169,592	\$ 130,566	\$ 84,445	\$ 90,000	\$ 55,000	\$ 45,000
Miscellaneous Revenues	\$ 191,188	\$ 741,233	\$ 245,922	\$ 190,000	\$ 200,000	\$ 190,000
Rental Income	\$ 472,087	\$ 587,180	\$ 742,218	\$ 810,000	\$ 233,660	\$ -
Grants	\$ 129,420	\$ 608,164	\$ 289,150	\$ 2,500	\$ 18,000	\$ -
Investment Income	\$ 57,990	\$ 125,767	\$ 200,047	\$ 143,250	\$ 105,000	\$ 100,000
SUBTOTAL	\$ 17,988,851	\$ 20,446,244	\$ 19,997,289	\$ 19,809,976	\$ 17,866,660	\$ 19,469,585
Interfund Transfers In	\$ 299,900	\$ 227,132	\$ 272,956	\$ 225,000	\$ 225,000	\$ 150,000
Debt Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 18,115,000
TOTAL REVENUES AND INFLOWS	\$ 18,288,751	\$ 20,673,376	\$ 20,270,245	\$ 20,034,976	\$ 18,091,660	\$ 37,734,585

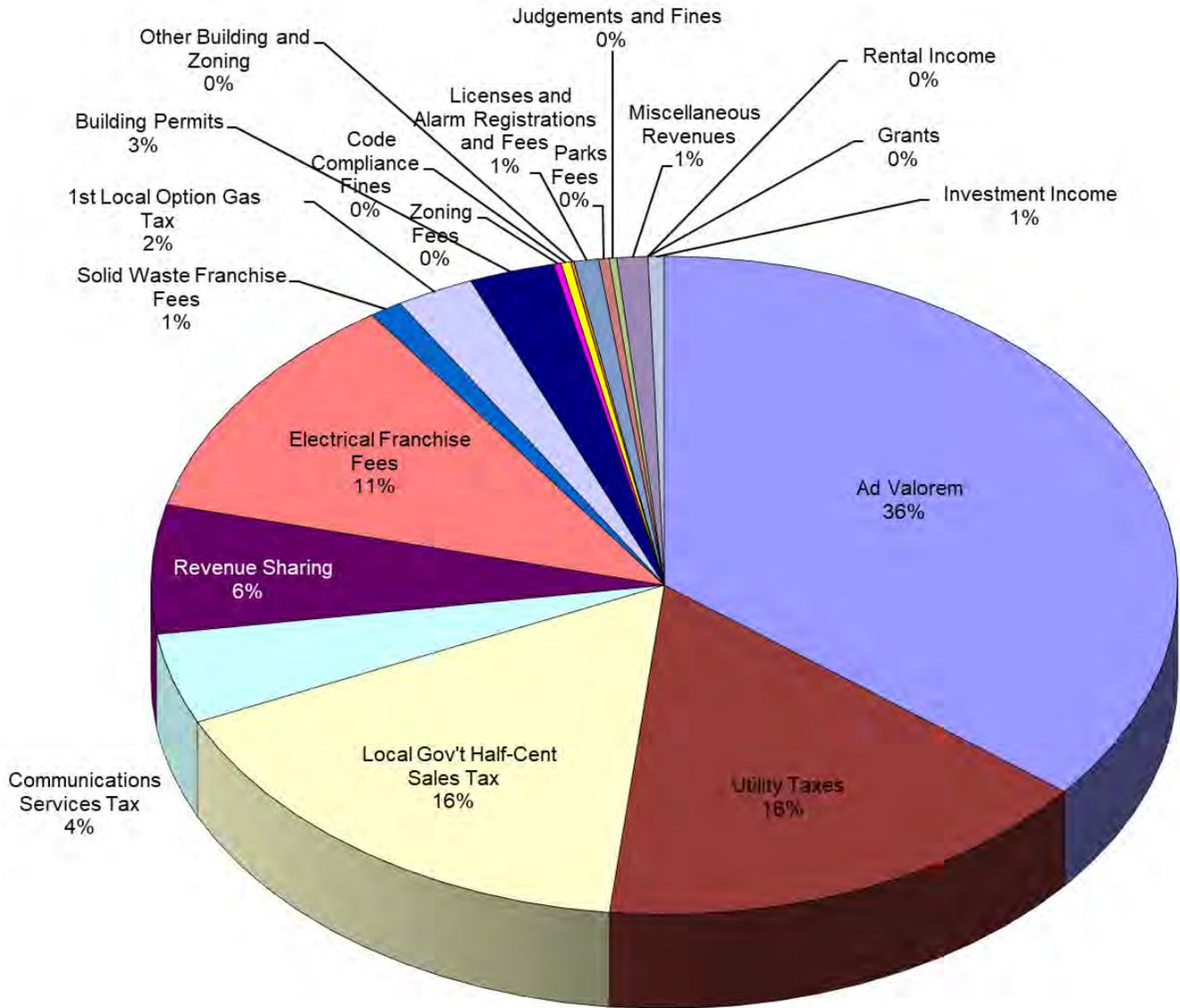
EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY2020-21
Mayor & Council	\$ 158,026	\$ 158,701	\$ 151,186	\$ 209,561	\$ 186,601	\$ 206,144
Town Clerk	\$ 354,348	\$ 428,617	\$ 514,564	\$ 512,922	\$ 492,473	\$ 615,145
General Government	\$ 2,782,754	\$ 2,782,963	\$ 2,791,627	\$ 2,941,421	\$ 7,355,948	\$ 19,196,593
Finance	\$ 432,428	\$ 465,803	\$ 480,391	\$ 537,296	\$ 504,228	\$ 538,119
Town Attorney	\$ 323,855	\$ 424,262	\$ 302,414	\$ 500,000	\$ 450,000	\$ 500,000
Community Development	\$ 1,343,494	\$ 1,490,476	\$ 1,362,480	\$ 1,348,476	\$ 1,318,622	\$ 1,254,692
Public Works	\$ 1,146,547	\$ 1,121,702	\$ 971,316	\$ 1,088,442	\$ 1,164,280	\$ 1,029,388
Law Enforcement	\$ 9,783,304	\$ 9,446,949	\$ 10,038,755	\$ 10,322,087	\$ 10,302,037	\$ 10,325,672
Parks	\$ 1,942,322	\$ 2,017,492	\$ 1,891,517	\$ 2,162,470	\$ 1,861,406	\$ 2,165,968
Town Hall Building	\$ 1,630,228	\$ 1,662,488	\$ 1,603,967	\$ 1,631,718	\$ 481,930	\$ -
SUBTOTAL	\$ 19,897,306	\$ 19,999,453	\$ 20,108,217	\$ 21,254,393	\$ 24,117,525	\$ 35,831,721
Interfund Transfers Out	\$ 170,185	\$ 56,243	\$ 621,910	\$ 1,200,000	\$ 1,040,000	\$ 1,360,000
TOTAL EXPENDITURES AND OUTFLOWS	\$ 20,067,491	\$ 20,055,696	\$ 20,730,127	\$ 22,454,393	\$ 25,157,525	\$ 37,191,721

FUND BALANCES, ENDING	\$ 18,750,817	\$ 19,368,497	\$ 18,135,296	\$ 15,534,316	\$ 11,069,431	\$ 11,612,295
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General Fund

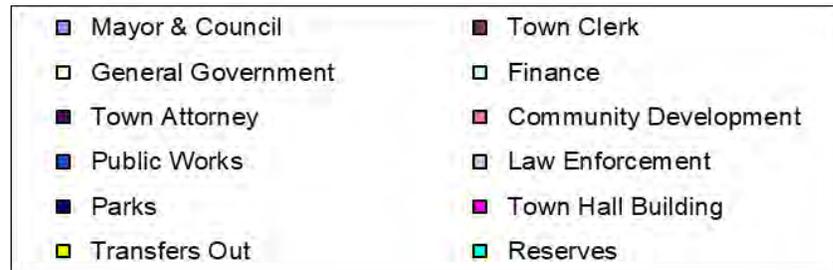
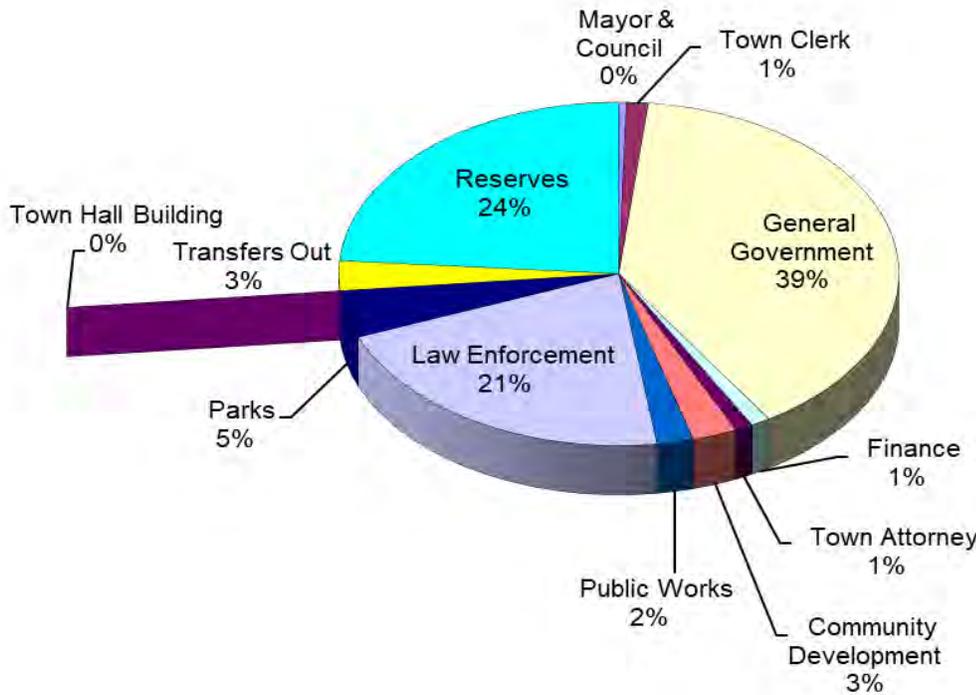
Operating Revenue Breakdown



■ Ad Valorem	■ Utility Taxes
■ Local Gov't Half-Cent Sales Tax	■ Communications Services Tax
■ Revenue Sharing	■ Electrical Franchise Fees
■ Solid Waste Franchise Fees	■ 1st Local Option Gas Tax
■ Building Permits	■ Zoning Fees
■ Code Compliance Fines	■ Other Building and Zoning
■ Licenses and Alarm Registrations and Fees	■ Parks Fees
■ Judgements and Fines	■ Miscellaneous Revenues
■ Rental Income	■ Grants
■ Investment Income	



General Fund Tentative Expenditures



Budgeted Fund Balance Reserves

CATEGORY	TOTAL ALL FUNDS
<i>Budgeted Fund Balance - Nonspendable:</i>	
Prepaid expenses	\$ 450,000
<i>Budgeted Fund Balance - Restricted:</i>	
Public safety	\$ 85,000
<i>Budgeted Fund Balance - Unassigned:</i>	
Contingencies and Emergencies	\$ 10,077,295
Grant Match Reserves	\$ 500,000
Insurance contingencies	\$ 500,000
TOTAL BUDGETED FUND BALANCE RESERVES	\$ 11,612,295

GENERAL FUND

	ACTUAL FY 18/19	ADOPTED 2.4323 mill rate FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE 2.6500 mill rate FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop	
REVENUES and INFLOWS:								
General Revenues:								
Ad Valorem	\$ 5,852,830	\$ 6,124,500	\$ 6,125,000	\$ 6,967,245	\$ 842,745	A	-	-
Utility Taxes	3,224,375	3,250,000	2,900,000	3,100,000	(50,000)		(100,000)	1
Local Gov't Half-Cent Sales Tax	3,592,414	3,490,402	3,000,000	2,877,741	(612,661)	B	-	-
Communications Services Tax	999,026	963,572	920,000	866,594	(96,978)	B	-	-
Revenue Sharing	1,341,451	1,292,444	1,220,000	1,187,730	(104,714)	B	-	-
Electrical Franchise Fees	1,114,367	1,415,000	1,477,000	2,220,000	385,000	C	420,000	2
Solid Waste Franchise Fees	226,419	200,000	200,000	200,000	-		-	-
Licenses and Registrations	203,193	150,000	150,000	150,000	-		-	-
1st Local Option Gas Tax	577,879	553,308	485,000	472,824	(80,484)	B	-	-
Building Permits	908,431	800,000	550,000	525,000	(275,000)	D	-	-
Zoning Fees	115,427	100,000	45,000	45,000	(55,000)	D	-	-
Code Compliance Fines	79,422	75,000	88,000	60,000	(15,000)		-	-
Other Building and Zoning	45,240	30,000	45,000	20,000	(10,000)		-	-
Parks Fees	155,033	130,000	50,000	65,000	(65,000)	E	-	-
Judgements and Fines	84,445	90,000	55,000	45,000	(45,000)		-	-
Rentals from Town Hall Building Operations	742,218	810,000	233,660	-	(810,000)	F	-	-
Misc Revenues	245,922	190,000	200,000	190,000	-		-	-
Grants	289,150	2,500	18,000	-	(2,500)		-	-
Investment Income	200,047	143,250	105,000	100,000	(43,250)		-	-
Sub-total	19,997,289	19,809,976	17,866,660	19,092,134	(1,037,841)		320,000	-
Transfer In from Special Revenues	272,956	225,000	225,000	150,000	(75,000)	B	-	-
Balances brought forward	18,595,178	17,953,733	18,135,296	11,069,431	(9,738,223)		(146,079)	3
Proceeds from issuance of debt	-	-	-	18,115,000	15,000,000		3,115,000	4
<i>Total Revenues and Inflows</i>	<u>\$ 38,865,423</u>	<u>\$ 37,988,709</u>	<u>\$ 36,226,956</u>	<u>\$ 48,426,565</u>	<u>\$ 4,148,936</u>		<u>3,288,921</u>	<u>3,000,000</u>
EXPENDITURES, OUTFLOWS AND FUND BALANCES:								
EXPENDITURES and OUTFLOWS:								
Mayor & Council	\$ 151,186	\$ 209,561	\$ 186,601	\$ 206,144	\$ 7,398		-	(10,815)
Town Clerk	514,564	512,922	492,473	615,145	150,019		5,204	5
General Government	2,791,627	2,941,421	7,355,948	19,196,593	9,380,222		3,910,751	6
Finance	480,391	537,296	504,228	538,119	823		-	-
Town Attorney	302,414	500,000	450,000	500,000	-		-	-
Community Development	1,362,480	1,348,476	1,318,622	1,254,692	(93,450)		-	(334)
Public Works	971,316	1,088,442	1,164,280	1,029,388	(59,054)		-	-
Law Enforcement	10,038,755	10,322,087	10,302,037	10,325,672	3,585		-	-
Parks	1,891,517	2,162,470	1,861,406	2,165,968	1,369		2,129	5
Cutler Bay Town Center	1,603,967	1,631,718	481,930	-	(1,631,718)		-	-
Transfer Out to Capital Projects	572,105	1,200,000	1,040,000	1,360,000	160,000		-	-
Transfer Out to Special Revenue	49,805	-	-	-	-		-	-
Transfer Out to Stormwater	-	-	-	-	-		-	-
<i>Total Expenditures and Outflows</i>	<u>20,730,127</u>	<u>22,454,393</u>	<u>25,157,525</u>	<u>37,191,721</u>	<u>7,919,194</u>		<u>3,918,084</u>	<u>2,900,051</u>
FUND BALANCES:								
Fund Balance - Nonspendable	390,662	450,000	450,000	450,000	-		-	-
Fund Balance - Restricted Public safety	74,111	75,000	80,000	85,000	10,000		-	-
Fund Balance - Assigned: Building: capital reserve	500,000	500,000	-	-	(500,000)		-	-
Building: operating reserve	500,000	500,000	-	-	(500,000)		-	-
Reserve for future land acquisition	-	-	-	-	-		-	-
Fund Balance - Unassigned: Contingencies and Emergencies	14,670,523	12,009,316	8,539,431	9,699,844	(1,780,258)		(629,163)	7
Grant Match Reserves	500,000	500,000	500,000	500,000	-		-	-
Insurance contingencies	1,500,000	1,500,000	1,500,000	500,000	(1,000,000)		-	-
Other reserves	-	-	-	-	-		-	-
<i>Total Fund Balances</i>	<u>18,135,296</u>	<u>15,534,316</u>	<u>11,069,431</u>	<u>11,234,844</u>	<u>(3,770,258)</u>		<u>(629,163)</u>	<u>99,949</u>
<i>Total Expenditures, Outflows and Fund Balances</i>	<u>\$ 38,865,423</u>	<u>\$ 37,988,709</u>	<u>\$ 36,226,956</u>	<u>\$ 48,426,565</u>	<u>\$ 4,148,936</u>		<u>3,288,921</u>	<u>3,000,000</u>

GENERAL FUND CHANGES

Significant Changes from the 8/26/20 Budget Workshop

- a - Reflects \$3 million deposit for acquisition of land parcel on Old Cutler Rd at SW 184 St not impacting FY 2020 projected actual
- b - Decrease reflects reduction in Council travel budgets
- c - Decrease reflects elimination of election costs for a GOB bond referendum
- d - Reflects an increase of \$3 million in capital outlay to reflect the full acquisition cost of the land parcel on Old Cutler Rd at SW 184 St, offset by a decrease in professional services (\$35,800 decrease) reflecting elimination of a GOB bond marketing consultant (\$25,000) and reduction in planned services for a local environmental lobbyist (\$10,800)
- e - Reflects increase in salary and related benefits (\$16,666) by replacing the now vacant Administrative Asst position with a Planner, offset by a decrease in professional services (\$17,000)

Significant Changes from the 8/10/20 Budget Workshop

- 1 - Downward revised utility taxes for COVID-19 impacts based on significant drop experienced for June 2020
- 2 - Increased revenue estimate based on strong results for June and July 2020 pursuant to the Town's separate agreement with FPL
- 3 - As noted in 1 and 2 above, utility taxes and electric franchise fees were adjusted in the FY 2021 budget column. Comparable adjustments were made in FY 2020 Actual Projection column. The projected actual was also adjusted to reflect additional salaries and benefits for the Town Manager and Town Clerk who are pending performance evaluations for 2019 and 2020, and this is the net impact on fund balance reserves carried forward into FY 2021
- 4 - Adjusted proceeds from debt issuance to reflect the "not to exceed" \$15.25 million bond issuance plus the refinance of the Town's TD Bank 2015B Taxable Note (estimated at \$2,865,000)
- 5 - Reflects salaries and benefits adjustments in respective department (discussed more fully in departmental budget)
- 6 - Primarily reflects changes in debt service and other operating expenses in respective department. See departmental budget for details)
- 7 - Reflects net impact of above changes on fund balance reserves

Significant Changes from the FY 19/20 Adopted Budget

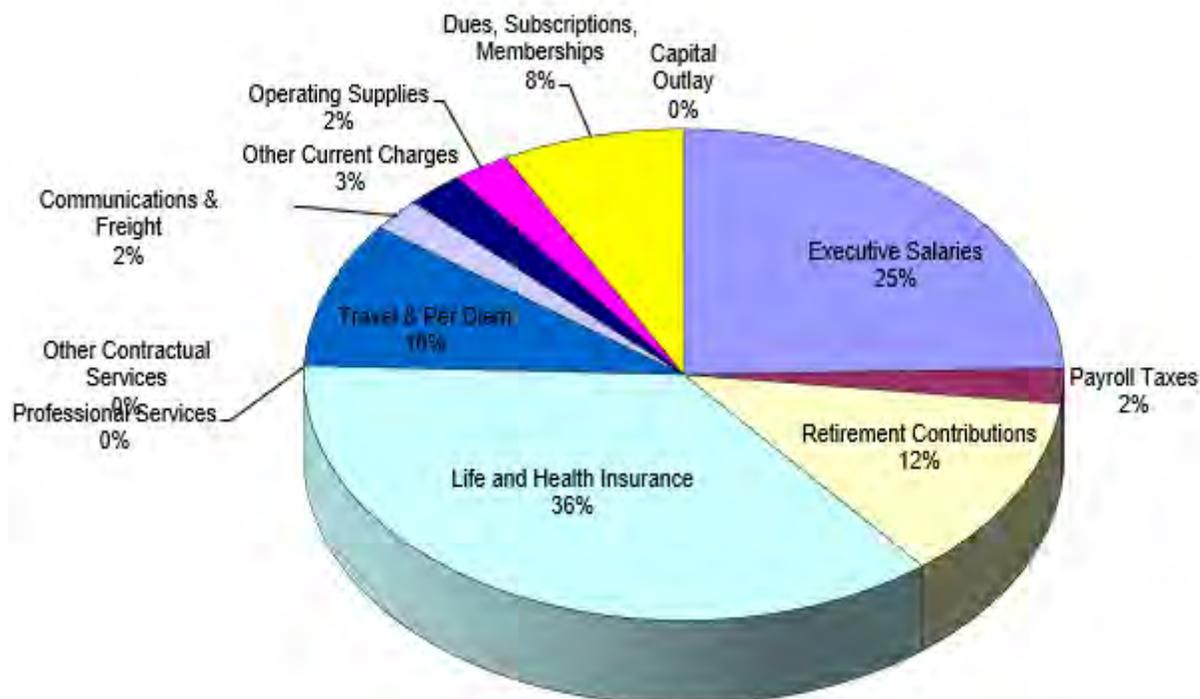
- A - Reflects higher property values and a 2.65 millage rate
- B - Decrease reflects lower revenue estimates provided by the State
- C - Increase reflects higher franchise fees from the Town's agreement with FPL
- D - Decrease reflects no significant development projects anticipated for FY 2021
- E - Due to impacts of COVID-19 on park operations, a reduced revenue amount was budgeted
- F - Decrease in rental revenue reflects sale of CBTC in 2020



Mayor and Town Council Budget Summary

Category	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Executive Salaries	\$45,938	\$46,950	\$48,224	\$49,824	\$49,824	\$50,711
Payroll Taxes	4,512	3,810	3,429	4,665	4,665	4,733
Retirement Contributions	17,134	18,742	17,442	24,912	24,912	25,355
Life and Health Insurance	40,741	46,872	36,011	69,000	69,000	75,000
Professional Services	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-
Travel & Per Diem	25,602	19,107	24,867	30,700	15,000	19,885
Communications & Freight	8,033	8,373	5,454	4,460	4,200	4,460
Other Current Charges	100	1,561	50	5,000	2,000	5,000
Operating Supplies	3,453	363	2,592	5,000	1,000	5,000
Dues, Subscriptions, Memberships	12,513	12,923	13,117	16,000	16,000	16,000
Capital Outlay	-	-	-	-	-	-
TOTAL	\$158,026	\$158,701	\$151,186	\$209,561	\$186,601	\$206,144

Tentative Expenditures



MAYOR & COUNCIL

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Executive Salaries	\$ 48,224	\$ 49,824	\$ 49,824	\$ 50,711	\$ 887	\$ -	\$ -
Payroll Taxes	3,429	4,665	4,665	4,733	68	-	-
Retirement Contributions	17,442	24,912	24,912	25,355	443	-	-
Life and Health Insurance	36,011	69,000	69,000	75,000	6,000	A	-
Professional Services	-	-	-	-	-	-	-
Other Contractual Services	-	-	-	-	-	-	-
Travel & Per Diem	24,867	30,700	15,000	19,885	-	-	(10,815) a
Communications & Freight	5,454	4,460	4,200	4,460	-	-	-
Other Current Charges	50	5,000	2,000	5,000	-	-	-
Operating Supplies	2,592	5,000	1,000	5,000	-	-	-
Dues, Subscriptions, Memberships	13,117	16,000	16,000	16,000	-	-	-
Capital Outlay	-	-	-	-	-	-	-
	<u>\$ 151,186</u>	<u>\$ 209,561</u>	<u>\$ 186,601</u>	<u>\$ 206,144</u>	<u>\$ 7,398</u>	<u>\$ -</u>	<u>\$ (10,815)</u>

Significant Changes from the 8/26/20 Budget Workshop

a - Reflects reduction in travel budgets for the Mayor, Vice Mayor, and each Council Member

Significant Changes from the 8/10/20 Budget Workshop

No Proposed Changes

Significant Changes from the FY 19/20 Adopted Budget

A - Reflects projected increases in health insurance premiums

BUDGET WORKSHEET		This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
TRAVEL AND PER DIEM				
OBJECT CODE 40.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 Budget	FY19/20 Budget
Mayor - Annual Legislative Meetings and Training Conferences	\$3,685		\$3,685	\$5,500
Council - Annual Legislative Meetings and Training Conferences				
Vice Mayor	\$2,250		\$2,250	\$4,500
Council Seat 1	\$2,250		\$2,250	\$4,500
Council Seat 2	\$2,250		\$2,250	\$4,500
Council Seat 3	\$2,250		\$2,250	\$4,500
Local Travel Mayor	\$2,400		\$2,400	\$2,400
Local Travel Council	\$4,800		\$4,800	\$4,800
TRAVEL & PER DIEM TOTAL	\$19,885		\$19,885	\$30,700

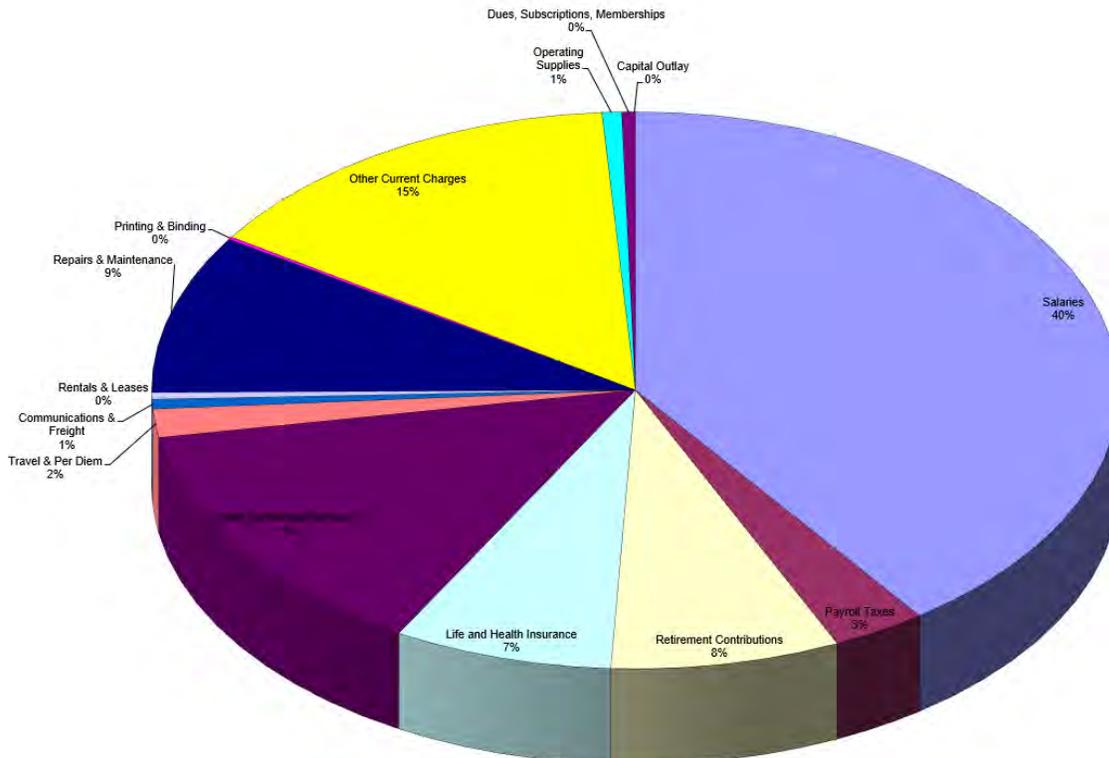
BUDGET WORKSHEET		Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS				
OBJECT CODE 54.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 Budget	FY19/20 Budget
Florida League of Cities Dues	\$6,000		\$6,000	\$6,000
Florida League of Mayors	\$1,200		\$1,200	\$1,200
South Dade Chamber of Commerce	\$2,200		\$2,200	2,200
Miami Dade League of Cities	\$4,600		\$4,600	\$4,600
Cutler Bay Business Association Dues	\$500		\$500	500
South Dade Economic Development Council (5 Supporter Level Memberships)	\$1,500		\$1,500	\$1,500
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$16,000		\$16,000	\$16,000



Town Clerk Budget Summary

CATEGORY	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Salaries	\$ 186,699	\$ 206,320	\$ 216,835	\$ 234,806	\$ 239,700	\$ 246,156
Payroll Taxes	\$ 14,711	\$ 16,065	\$ 16,993	\$ 18,440	\$ 18,814	\$ 19,304
Retirement Contributions	\$ 26,437	\$ 28,624	\$ 32,111	\$ 46,686	\$ 47,659	\$ 47,095
Life and Health Insurance	\$ 24,081	\$ 25,566	\$ 32,357	\$ 41,400	\$ 41,400	\$ 45,000
Other Contractual Services	\$ 17,651	\$ 46,322	\$ 93,828	\$ 15,000	\$ 10,000	\$ 87,000
Travel & Per Diem	\$ 6,407	\$ 7,103	\$ 6,583	\$ 10,100	\$ 2,000	\$ 10,100
Communications & Freight	\$ 1,873	\$ 1,568	\$ 1,504	\$ 3,440	\$ 1,000	\$ 3,440
Rentals & Leases	\$ 4,039	\$ 4,808	\$ 4,017	\$ 2,400	\$ 2,400	\$ 2,400
Repairs & Maintenance	\$ 34,247	\$ 43,198	\$ 47,289	\$ 57,850	\$ 50,000	\$ 56,850
Printing & Binding	\$ 625	\$ 61	\$ 257	\$ 1,000	\$ 500	\$ 1,000
Other Current Charges	\$ 31,838	\$ 44,364	\$ 54,372	\$ 73,000	\$ 73,000	\$ 90,000
Operating Supplies	\$ 2,705	\$ 3,346	\$ 2,567	\$ 4,000	\$ 1,500	\$ 4,000
Dues, Subscriptions, Memberships	\$ 3,035	\$ 1,272	\$ 2,351	\$ 2,800	\$ 2,500	\$ 2,800
Capital Outlay	\$ -	\$ -	\$ 3,500	\$ 2,000	\$ 2,000	\$ -
TOTAL	\$ 354,348	\$ 428,617	\$ 514,564	\$ 512,922	\$ 492,473	\$ 615,145

Tentative Expenditures



TOWN CLERK

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Salaries	\$ 216,835	\$ 234,806	\$ 239,700	\$ 246,156	\$ 7,414	\$ 3,936	1 \$ -
Payroll Taxes	16,993	18,440	18,814	19,304	567	297	1 -
Retirement Contributions	32,111	46,686	47,659	47,095	(562)	971	1 -
Life and Health Insurance	32,357	41,400	41,400	45,000	3,600	A -	-
Other Contractual Services	93,828	15,000	10,000	87,000	125,000	B -	(53,000) a
Travel & Per Diem	6,583	10,100	2,000	10,100	-	-	-
Communications & Freight	1,504	3,440	1,000	3,440	-	-	-
Rentals & Leases	4,017	2,400	2,400	2,400	-	-	-
Repairs & Maintenance	47,289	57,850	50,000	56,850	(1,000)	C -	-
Printing & Binding	257	1,000	500	1,000	-	-	-
Other Current Charges	54,372	73,000	73,000	90,000	17,000	C -	-
Operating Supplies	2,567	4,000	1,500	4,000	-	-	-
Dues, Subscriptions, Memberships	2,351	2,800	2,500	2,800	-	-	-
Capital Outlay	3,500	2,000	2,000	-	(2,000)	-	-
	<u>\$ 514,564</u>	<u>\$ 512,922</u>	<u>\$ 492,473</u>	<u>\$ 615,145</u>	<u>\$ 150,019</u>	<u>\$ 5,204</u>	<u>\$ (53,000)</u>

Significant Changes from the 8/26/20 Budget Workshop

- a - Reflects elimination of election costs for a GOB bond referendum

Significant Changes from the 8/10/20 Budget Workshop

- 1 - Salaries and benefits increased as a result of higher starting salary for the Town Clerk due to pending performance evaluations

Significant Changes from the FY 19/20 Adopted Budget

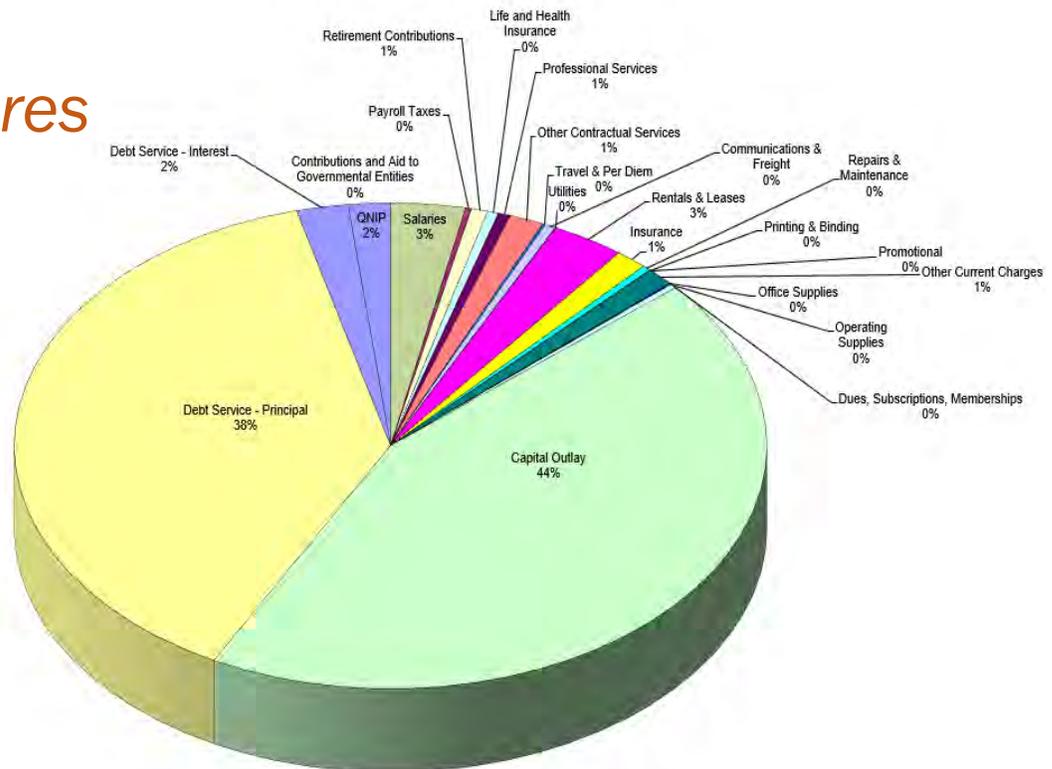
- A - Reflects projected increases in health insurance premiums
- B - Increase reflects budget for election costs in FY 2021
- C - Increase reflects increased cost of legal advertising as well as costs of remediation of documents for ADA compliance



General Government Budget Summary

CATEGORY	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Salaries	\$ 465,667	\$ 484,319	\$ 543,832	\$ 581,943	\$ 589,800	\$ 614,899
Payroll Taxes	\$ 30,824	\$ 31,951	\$ 36,250	\$ 45,253	\$ 45,854	\$ 47,774
Retirement Contributions	\$ 77,524	\$ 84,582	\$ 97,399	\$ 117,902	\$ 119,494	\$ 136,365
Life and Health Insurance	\$ 54,808	\$ 63,235	\$ 71,290	\$ 82,800	\$ 82,800	\$ 90,000
Professional Services	\$ 63,000	\$ 74,583	\$ 66,103	\$ 95,000	\$ 90,000	\$ 100,800
Other Contractual Services	\$ 178,780	\$ 312,704	\$ 281,771	\$ 262,740	\$ 500,000	\$ 284,636
Travel & Per Diem	\$ 24,805	\$ 31,341	\$ 17,394	\$ 24,700	\$ 24,700	\$ 21,200
Communications & Freight	\$ 72,254	\$ 75,981	\$ 99,726	\$ 83,646	\$ 80,000	\$ 90,956
Utilities	\$ 3,570	\$ 3,029	\$ 3,951	\$ 5,000	\$ 5,000	\$ 5,000
Rentals & Leases	\$ 9,267	\$ 9,497	\$ 6,583	\$ 10,526	\$ 436,370	\$ 602,818
Insurance	\$ 188,963	\$ 196,294	\$ 203,253	\$ 292,500	\$ 275,000	\$ 262,000
Repairs & Maintenance	\$ 27,995	\$ 70,542	\$ 51,502	\$ 69,065	\$ 65,000	\$ 69,447
Printing & Binding	\$ 2,721	\$ 8,193	\$ 5,426	\$ 5,000	\$ 3,000	\$ 2,500
Promotional	\$ 4,939	\$ -	\$ 4,306	\$ 4,000	\$ -	\$ 4,000
Other Current Charges	\$ 26,643	\$ 21,172	\$ 28,908	\$ 38,000	\$ 216,530	\$ 226,000
Office Supplies	\$ 9,946	\$ 8,068	\$ 11,703	\$ 10,000	\$ 10,000	\$ 10,000
Operating Supplies	\$ 20,482	\$ 12,908	\$ 6,993	\$ 10,000	\$ 35,000	\$ 7,000
Dues, Subscriptions, Memberships	\$ 24,072	\$ 35,507	\$ 36,658	\$ 55,216	\$ 60,000	\$ 55,368
Capital Outlay	\$ 4,788	\$ 65,675	\$ 26,013	\$ 7,530	\$ 3,035,000	\$ 8,457,530
Debt Service - Principal	\$ 672,448	\$ 688,437	\$ 704,808	\$ 667,800	\$ 1,144,800	\$ 7,336,200
Debt Service - Interest	\$ 174,313	\$ 158,323	\$ 141,993	\$ 125,800	\$ 191,400	\$ 426,100
Contributions and Aid to Governmental Entities	\$ 297,429	\$ -	\$ -	\$ -	\$ -	\$ -
QNIP	\$ 347,516	\$ 346,622	\$ 345,765	\$ 347,000	\$ 346,200	\$ 346,000
TOTAL	\$ 2,782,754	\$ 2,782,963	\$ 2,791,627	\$ 2,941,421	\$ 7,355,948	\$ 19,196,593

Tentative Expenditures



GENERAL GOVERNMENT

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Salaries	\$ 543,832	\$ 581,943	\$ 589,800	\$ 614,899	\$ 25,986 A	\$ 6,970 1	\$ -
Payroll Taxes	36,250	45,253	45,854	47,774	1,988 A	533 1	-
Retirement Contributions	97,399	117,902	119,494	136,365	16,389 A	2,074 1	-
Life and Health Insurance	71,290	82,800	82,800	90,000	7,200 A	-	-
Professional Services	66,103	95,000	90,000	100,800	16,600 B	25,000 2	(35,800) a
Other Contractual Services	281,771	262,740	500,000	284,636	21,896 C	-	-
Travel & Per Diem	17,394	24,700	24,700	21,200	(3,500)	-	-
Communications & Freight	99,726	83,646	80,000	90,956	7,310	-	-
Utilities	3,951	5,000	5,000	5,000	-	-	-
Rentals & Leases	6,583	10,526	436,370	602,818	592,292 D	-	-
Insurance	203,253	292,500	275,000	262,000	(8,000)	(22,500) 3	-
Repairs & Maintenance	51,502	69,065	65,000	69,447	382	-	-
Printing & Binding	5,426	5,000	3,000	2,500	(2,500)	-	-
Promotional	4,306	4,000	-	4,000	-	-	-
Other Current Charges	28,908	38,000	216,530	226,000	148,000 E	40,000 4	-
Office Supplies	11,703	10,000	10,000	10,000	-	-	-
Operating Supplies	6,993	10,000	35,000	7,000	(3,000)	-	-
Dues, Subscriptions, Memberships	36,658	55,216	60,000	55,368	78	74 1	-
Capital Outlay	26,013	7,530	3,035,000	8,457,530	5,450,000 F	-	3,000,000 b
Debt Service - Principal	704,808	667,800	1,144,800	7,336,200	2,815,900 G	3,852,500 5	-
Debt Service - Interest	141,993	125,800	191,400	426,100	294,200 G	6,100 6	-
Contributions and Aid to Governmental Entities	-	-	-	-	-	-	-
	<u>\$ 2,445,862</u>	<u>\$ 2,594,421</u>	<u>\$ 7,009,748</u>	<u>\$ 18,850,593</u>	<u>\$ 9,381,222</u>	<u>\$ 3,910,751</u>	<u>\$ 2,964,200</u>

Significant Changes from the 8/26/20 Budget Workshop

- a - Reflects elimination of a GOB bond marketing consultant (\$25,000 decrease) and reduction in proposed use of a local environmental lobbyist (\$10,800 reduction)
- b - Capital outlay increased to reflect in FY 2021 the full cost of the acquisition of the land parcel on Old Cutler Rd at SW 184 St

Significant Changes from the 8/10/20 Budget Workshop

- 1 - Salaries and benefits increased as a result of higher starting salary for the Town Manager due to pending performance evaluations
- 2 - Increase reflects budget for a GOB Bond consultant
- 3 - Decrease reflects lower renewal premiums than anticipated
- 4 - Reflects increase in estimated debt issue costs for the \$15.25 million bond offering as well as for the refinancing of the TD Bank 2015B Taxable loan
- 5 - Net increase reflects payoff of TD Bank 2015A loan principal (approx. \$4 million), an increased estimate of the payoff of the TD Bank 2015B loan principal (approx. \$50,000 extra versus the 1st Workshop estimate), reversal of the 2015A principal payment reflected in the 1st Workshop (\$355,000) as loan is now being paid off, plus the estimated principal for the new 2020 Taxable debt (\$157,500)
- 6 - Net increase reflects estimated accrued interest for the TD Bank 2015A loan payoff (\$20,000), an increased estimate of the accrued interest for the TD Bank 2015B loan payoff (\$5,000 extra versus the 1st Workshop estimate), reversal of the 2015A loan interest payment reflected in the 1st Workshop (\$96,300) as loan is now being paid off, plus the estimated interest for the new 2020 Taxable debt (\$77,400)

Significant Changes from the FY 19/20 Adopted Budget

- A - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments as well as to projected increase in health insurance premiums
- B - Increase results primarily from an increase for financial advisory services (\$20,000) and for an environmental lobbyist (\$21,600), offset by a decrease in budget for a GOB marketing consultant (\$25,000)
- C - Increase results primarily to increased IT costs (\$27,000) and provision for an update to the Town's pay plan (\$10,000), offset by a decrease in costs related to a process management consultant (\$15,000)
- D - Increase reflects budget for rental of Town Hall office space
- E - Increase primarily results from provision of debt issuance costs as well as closing costs for the land parcel on Old Cutler Rd & SW 184th Street
- F - Increase reflects payment of balance due for acquisition of land parcel on Old Cutler Rd & SW 184 Street
- G - Reflects restructuring of debt including repayment of TD Bank 2015B loan (\$2.8 million). Remaining balance is projected principal and interest on restructured debt.

QUALITY NEIGHBORHOOD IMP PROGRAM

PART OF GENERAL GOVT

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
QNIP Debt Service	<u>\$ 345,765</u>	<u>\$ 347,000</u>	<u>\$ 346,200</u>	<u>\$ 346,000</u>	<u>\$ (1,000)</u>	<u>\$ -</u>	<u>\$ -</u>

No Proposed Changes

BUDGET WORKSHEET		Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.		
REGULAR SALARIES OBJECT CODE 12.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Town Manager	\$233,145		\$233,145	\$219,187
Executive Assistant to Town Manager	\$71,542		\$71,542	\$65,355
Administrative Services Director	\$105,514		\$105,514	\$99,197
Administrative Assistant	\$48,000		\$48,000	\$42,144
Customer Service Representative	\$38,014		\$38,014	\$35,738
Public Information Officer	\$64,172		\$64,172	\$60,330
Grant Writer (Part-Time)	\$37,700		\$37,700	\$36,938
COLA (1.78% - BLS)	\$10,646		\$10,646	\$18,276
Merit Pool (3%)	\$6,167		\$6,167	\$4,777
REGULAR SALARIES TOTAL	\$614,899		\$614,899	\$581,942

BUDGET WORKSHEET		Includes life and health insurance premiums and benefits paid for employees.		
LIFE AND HEALTH INSURANCE OBJECT CODE 23.000				
DESCRIPTION	MANAGER REQUEST	Council Chnages	FY20/21 BUDGET	FY19/20 BUDGET
Town Manager	\$15,000		\$15,000	\$13,800
Executive Assistant to Town Manager	\$15,000		\$15,000	\$13,800
Administrative Services Director	\$15,000		\$15,000	\$13,800
Administrative Assistant	\$15,000		\$15,000	\$13,800
Customer Service Representative	\$15,000		\$15,000	\$13,800
Public Information Officer	\$15,000		\$15,000	\$13,800
Estimated at \$1250/mo Per Full-Time Employee				
Health Insurance				
Vision				
Dental				
Disability				
Life				
LIFE AND HEALTH INSURANCE TOTAL	\$90,000		\$90,000	\$82,800

BUDGET WORKSHEET		Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.		
PROFESSIONAL SERVICES				
OBJECT CODE 31.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
State Lobbying Contract Gomez Barker*	\$60,000		\$60,000	\$60,000
Financial Advisor Services* Estrada Hinojosa	\$30,000		\$30,000	\$10,000
Marketing Consultant (GOB)	\$0		\$0	\$25,000
Conceptual Design Consultant (GOB)	\$0		\$0	\$0
Environmental Lobbyist*	\$10,800		\$10,800	\$0
(*) Per Contract				
PROFESSIONAL SERVICES TOTAL	\$100,800		\$100,800	\$95,000

BUDGET WORKSHEET		Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.		
OTHER CONTRACTUAL SERVICES				
OBJECT CODE 34.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Grant Research System (Grant Finder)	\$1,200		\$1,200	\$1,200
Community News - Center Pages	\$16,800		\$16,800	\$16,800
IT Basic Support*	\$108,486		\$108,486	\$103,320
DB Support/COOP Server/Data Storage*	\$52,050		\$52,050	\$49,520
Support & A/V Maintenance in Chambers	\$5,000		\$5,000	\$5,000
Implementation of Online Payments System	\$0		\$0	\$5,000
MDC-ITD GIS Support & Contractual Service	\$10,000		\$10,000	\$10,000
Franjo Park Project - IT	\$24,200		\$24,200	\$0
Grant Writing Consultant (\$3,000/month)	\$36,000		\$36,000	\$36,000
Pay Plan Update	\$10,000		\$10,000	\$0
Property Appraisals	\$0		\$0	\$0
Social Media Archiving (Archive Social)*	\$7,200		\$7,200	\$7,200
Videographer (State of the Town)	\$10,000		\$10,000	\$10,000
Text Message Archiving (SMARSH)	\$3,700		\$3,700	\$3,700
Process Management Consultant	\$0		\$0	\$15,000
(*) Per Contract				
OTHER CONTRACTUAL SERVICES TOTAL	\$284,636	\$0	\$284,636	\$262,740

BUDGET WORKSHEET		This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.		
TRAVEL AND PER DIEM OBJECT CODE 40.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
State of the Town Event	\$8,000		\$8,000	\$10,000
ICMA Annual Conference (Town Manager)	\$2,000		\$2,000	\$2,000
Tallahassee Travel (Town Manager)	\$2,500		\$2,500	\$2,500
Manager's Car Allowance*	\$7,200		\$7,200	\$7,200
Meals, Meetings, etc.	\$1,500		\$1,500	\$3,000
(*) Per Contract				
TRAVEL & PER DIEM TOTAL	\$21,200		\$21,200	\$24,700

BUDGET WORKSHEET		Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.		
COMMUNICATIONS AND FREIGHT SERVICES OBJECT CODE 41.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Postage and Shipping	\$15,000		\$15,000	\$15,000
Courier Services	\$500		\$500	\$500
CBTC VoIP Communication Services	\$19,584		\$19,584	\$19,584
CRP/Pool VoIP Communication Services	\$2,304		\$2,304	\$2,304
CBTC Internet Connectivity	\$7,404		\$7,404	\$7,404
AT&T (Telco) CR Park & Pool	\$9,240		\$9,240	\$9,240
AT&T (Telco) LBTB Park	\$4,160		\$4,160	\$4,160
AT&T (ISP) Franjo Park	\$7,310		\$7,310	\$0
AT&T (ISP/DSL) Monument Signs	\$3,054		\$3,054	\$3,054
Cell Ph Service Dept Heads & Staff	\$20,000		\$20,000	\$20,000
Manager's Cell Allowance (Per Contract)	\$2,400		\$2,400	\$2,400
COMMUNICATIONS AND FREIGHT SERVICES	\$90,956		\$90,956	\$83,646

BUDGET WORKSHEET				
		Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.		
RENTAL AND LEASES OBJECT CODE 44.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Copy Machine Lease Payments	\$3,426		\$3,426	\$3,426
Postage Meter Equipment Lease	\$6,100		\$6,100	\$6,100
Miscellaneous Rentals	\$1,000		\$1,000	\$1,000
CBTC Office Rental (Assumes 5% Increase on Lease Anniversary) (No Provision for Potential CAM Add'l Rent)	\$592,292		\$592,292	\$0
RENTALS AND LEASES TOTAL	\$602,818		\$602,818	\$10,526

BUDGET WORKSHEET		INSURANCE OBJECT CODE 45.000		
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Florida League of Cities:				
- General Liability	\$96,000		\$96,000	\$82,000
- Auto	\$10,000		\$10,000	\$12,500
- Property	\$115,000		\$115,000	\$150,000
- Workers' Comp	\$40,000		\$40,000	\$42,500
- Cybersecurity**	\$0		\$0	\$3,500
Flood	\$1,000		\$1,000	\$1,000
Storage Tank Liability	\$0		\$0	\$1,000
Town Manager's Surety Bond*	\$0		\$0	\$0
* - Included in Standard FMIT Policy At No Additional Cost				
** - Now Included in Liability Coverage				
INSURANCE TOTAL	\$262,000		\$262,000	\$292,500

BUDGET WORKSHEET		The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.		
REPAIRS AND MAINTENANCE OBJECT CODE 46.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
CBTC Network Maintenance/Support	\$15,000		\$15,000	\$15,000
Copier Maintenance Agreement	\$10,000		\$10,000	\$10,000
Dot GOV Domain Renewal	\$400		\$400	\$400
Miscellaneous IT Hardware Repairs	\$3,000		\$3,000	\$3,000
Municode Web Site Maint./Support/Host	\$6,000		\$6,000	\$6,000
Exclaimer Disclaimer Support	\$300		\$300	\$300
Exclaimer Auto-Responder Support	\$300		\$300	\$300
HR Software Maintenance	\$8,982		\$8,982	\$8,600
CISCO Phone System Maintenance (CBTC)	\$6,912		\$6,912	\$6,912
CISCO Phone System Maint (CRP & Pool)	\$672		\$672	\$672
VDI Support	\$11,275		\$11,275	\$11,275
GIS DMZ Server Certificate (Go Daddy-3 yr)	\$400		\$400	\$400
CBTC Firewall Maintenance	\$3,500		\$3,500	\$3,500
AntiVirus Subscription	\$2,706		\$2,706	\$2,706
REPAIRS AND MAINTENANCE TOTAL	\$69,447	\$0	\$69,447	\$69,065

BUDGET WORKSHEET		Includes current charges and obligations not otherwise classified.		
OTHER CURRENT CHARGES AND OBLIGATIONS OBJECT CODE 49.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Bank Service Charges/Merchant Fees	\$12,000		\$12,000	\$12,000
Miscellaneous	\$3,000		\$3,000	\$5,000
Background Checks (SSCI,Level 2/DOJJ)	\$4,000		\$4,000	\$4,000
Drug Testing	\$2,000		\$2,000	\$2,000
Reimbursable Unemployment Reserve	\$15,000		\$15,000	\$15,000
Debt Issuance Costs - Open Market Bonds	\$135,000		\$135,000	\$0
- Taxable Loan	\$25,000		\$25,000	\$0
Closing Costs of 8.45-acre Parcel on Old Cutler Road & SW 184 Street	\$30,000		\$30,000	\$0
OTHER CURRENT CHARGES AND OBLIGA	\$226,000		\$226,000	\$38,000

BUDGET WORKSHEET	All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.			
	OPERATING SUPPLIES OBJECT CODE 52.000			
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Miscellaneous IT Software/Supplies	\$5,000		\$5,000	\$5,000
Miscellaneous Operating Supplies	\$2,000		\$2,000	\$2,000
Marketing Database	\$0		\$0	\$3,000
OPERATING SUPPLIES TOTAL	\$7,000		\$7,000	\$10,000

BUDGET WORKSHEET		Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS				
OBJECT CODE 54.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
FCCMA Membership				
Town Manager (\$3/\$1000 of Salary)	\$727		\$727	\$684
ICMA Membership				
Town Manager (Salary x .0075)	\$1,819		\$1,819	\$1,710
FCCMA Annual Conference	\$1,500		\$1,500	\$1,500
FLC Annual Conference	\$1,500		\$1,500	\$1,500
GovQA Subscription	\$3,300		\$3,300	\$3,300
MS Office 365 Subscriptions/Licenses*	14,200		\$14,200	\$14,200
Windows Enterprise Licenses - E1 (\$50 x 69)	\$3,450		\$3,450	3,450
User License - E1 (\$72 x 24)	\$1,728		\$1,728	1,728
User License - E3 (\$204 x 35)	\$7,140		\$7,140	7,140
User License - F1 (\$56 x 10)	\$560		\$560	560
CORE License - E3 (\$19 x 69)	\$1,311		\$1,311	1,311
Human Resources Conferences	\$2,000		\$2,000	\$2,000
Human Resources Professional Subscriptions	\$1,133		\$1,133	\$1,133
Staff Training	\$15,000		\$15,000	\$15,000
(*) Per Contract				
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$55,368		\$55,368	\$55,216



Town Attorney

Budget Summary

CATEGORY	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Professional Services	\$ 323,855	\$ 424,262	\$ 302,414	\$ 450,000	\$ 450,000	\$ 450,000
Litigation Contingencies	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 50,000
TOTAL	\$ 323,855	\$ 424,262	\$ 302,414	\$ 500,000	\$ 450,000	\$ 500,000

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TOWN ATTORNEY

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Professional Services	\$ 302,414	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	\$ -	\$ -
Litigation Services	-	50,000	0	50,000	-	-	-
	<u>\$ 302,414</u>	<u>\$ 500,000</u>	<u>\$ 450,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

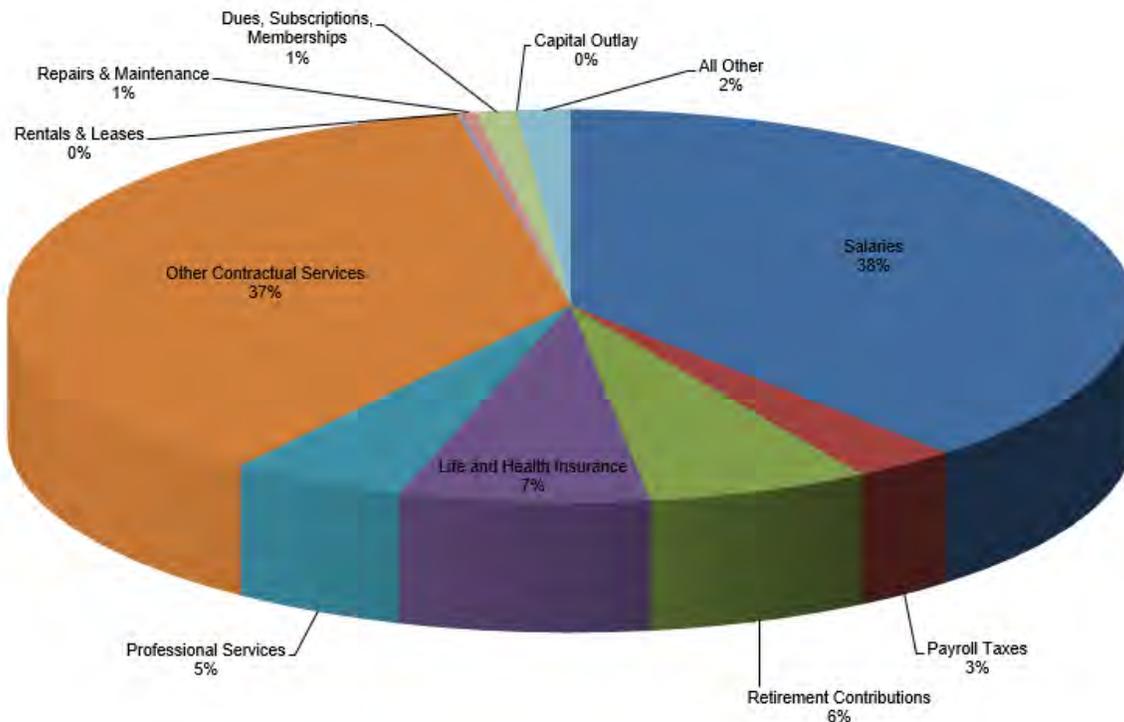
No Proposed Changes



Community Development Budget Summary

CATEGORY	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Salaries	\$ 467,833	\$ 484,918	\$ 390,727	\$ 447,451	\$ 380,000	\$ 482,204
Payroll Taxes	\$ 35,023	\$ 37,297	\$ 29,648	\$ 34,230	\$ 29,070	\$ 36,889
Retirement Contributions	\$ 61,036	\$ 68,869	\$ 44,277	\$ 65,295	\$ 55,452	\$ 79,899
Life and Health Insurance	\$ 77,999	\$ 87,850	\$ 71,065	\$ 82,800	\$ 70,000	\$ 90,000
Professional Services	\$ 90,765	\$ 16,147	\$ 112,209	\$ 80,000	\$ 240,000	\$ 63,000
Court Reporter Service	\$ -	\$ -	\$ -	\$ 800	\$ -	\$ 800
Other Contractual Services	\$ 581,430	\$ 773,721	\$ 690,818	\$ 597,700	\$ 525,000	\$ 461,700
Travel & Per Diem	\$ 3,999	\$ 1,513	\$ 3,453	\$ 5,000	\$ 1,000	\$ 5,000
Communications & Freight	\$ 1,314	\$ 1,570	\$ 596	\$ 1,500	\$ 100	\$ 1,500
Rentals & Leases	\$ 1,088	\$ 1,286	\$ 1,211	\$ 1,500	\$ 1,500	\$ 1,500
Repairs & Maintenance	\$ 4,341	\$ 4,561	\$ 4,402	\$ 5,700	\$ 5,000	\$ 5,700
Printing & Binding	\$ 4,393	\$ 2,489	\$ 1,038	\$ 2,500	\$ 2,000	\$ 2,500
Other Current Charges	\$ -	\$ -	\$ -	\$ 1,000	\$ -	\$ 1,000
Office Supplies	\$ 4,988	\$ 3,952	\$ 4,186	\$ 5,000	\$ 4,000	\$ 5,000
Operating Supplies	\$ 3,447	\$ 2,284	\$ 3,638	\$ 3,500	\$ 3,000	\$ 3,500
Dues, Subscriptions, Memberships	\$ 5,838	\$ 4,019	\$ 3,262	\$ 14,500	\$ 2,500	\$ 14,500
Capital Outlay	\$ -	\$ -	\$ 1,950	\$ -	\$ -	\$ -
TOTAL	\$ 1,343,494	\$ 1,490,476	\$ 1,362,480	\$ 1,348,476	\$ 1,318,622	\$ 1,254,692

Tentative Expenditures



COMMUNITY DEVELOPMENT

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Salaries	\$ 390,727	\$ 447,451	\$ 380,000	\$ 482,204	\$ 20,824 A	\$ -	\$ 13,929 a
Payroll Taxes	29,648	34,230	29,070	36,889	1,593 A	-	1,066 a
Retirement Contributions	44,277	65,295	55,452	79,899	12,933 A	-	1,671 a
Life and Health Insurance	71,065	82,800	70,000	90,000	7,200 A	-	-
Professional Services	112,209	80,000	240,000	63,000	-	-	(17,000) b
Court Reporter Service	-	800	-	800	-	-	-
Other Contractual Services	690,818	597,700	525,000	461,700	(136,000) B	-	-
Travel & Per Diem	3,453	5,000	1,000	5,000	-	-	-
Communications & Freight	596	1,500	100	1,500	-	-	-
Rentals & Leases	1,211	1,500	1,500	1,500	-	-	-
Repairs & Maintenance	4,402	5,700	5,000	5,700	-	-	-
Printing & Binding	1,038	2,500	2,000	2,500	-	-	-
Other Current Charges	-	1,000	-	1,000	-	-	-
Office Supplies	4,186	5,000	4,000	5,000	-	-	-
Operating Supplies	3,638	3,500	3,000	3,500	-	-	-
Dues, Subscriptions, Memberships	3,262	14,500	2,500	14,500	-	-	-
Capital Outlay	1,950	-	-	-	-	-	-
	<u>\$ 1,362,480</u>	<u>\$ 1,348,476</u>	<u>\$ 1,318,622</u>	<u>\$ 1,254,692</u>	<u>\$ (93,450)</u>	<u>\$ -</u>	<u>\$ (334)</u>

Significant Changes from the 8/26/20 Budget Workshop

- a - Reflects net impact of elimination of now vacant Administrative Assitant position and replacing with a Planner
- b - Reflects reduction in use of contracted professionals

Significant Changes from the 8/10/20 Budget Workshop

No Proposed Changes

Significant Changes from the FY 19/20 Adopted Budget

- A - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments as well as to projected increase in health insurance premiums
- B - Decrease primarily reflects decreased payments to the 3rd party permit processing and inspection contractor as a result of decreased permit revenues which are shared by agreement between the Town and the contractor

BUDGET WORKSHEET		Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.		
REGULAR SALARIES OBJECT CODE 12.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Community Development Director	119,500		119,500	110,000
Planning Administrator	65,000		65,000	0
Building & Code Compliance Manager	80,840		80,840	76,000
Code Compliance Officers (2)	130,700		130,700	122,875
Administrative Assistant (Full-Time)	0		0	47,174
Code Compliance Admin. Coordinator	49,952		49,952	46,961
Administrative Assistant (Part-Time)	24,598		24,598	23,819
COLA (1.78% - BLS)	8,113		8,113	13,957
Merit Pool (3%)	4,394		4,394	4,394
REGULAR SALARIES TOTAL	483,097	0	483,097	445,180

BUDGET WORKSHEET		Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.		
OTHER CONTRACTUAL SERVICES OBJECT CODE 34.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Special Master: Code Hearings	\$6,000		\$6,000	\$6,000
Building Permits & Inspection Services	\$400,000		\$400,000	\$536,000
\$525,000 Budgeted Revenues				
CAP (67%): \$350,000 (Plus \$50,000 Town Projects)				
TCB (33%): \$165,000				
Building Official *(\$600/month)	\$7,200		\$7,200	\$7,200
Document Scanning Services	\$15,000		\$15,000	\$15,000
Property Maintenance - Code Compliance	\$20,000		\$20,000	\$20,000
Possible Unsafe Structure Work	\$10,000		\$10,000	\$10,000
Document Recording Services	\$3,500		\$3,500	\$3,500
(*) Per Contract				
OTHER CONTRACTUAL SERVICES TOTAL	\$461,700		\$461,700	\$597,700

BUDGET WORKSHEET		Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.		
RENTS AND LEASES OBJECT CODE 44.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Copier Lease*	\$1,500		\$1,500	\$1,500
(*) Per Contract				
RENTALS AND LEASES	\$1,500		\$1,500	\$1,500

BUDGET WORKSHEET		The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.		
REPAIRS AND MAINTENANCE OBJECT CODE 46.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Copier Maintenance*	\$1,000		\$1,000	\$1,000
GIS Software Support (ESRI) Arc Editor (Annual Maintenance)	\$4,700		\$4,700	\$4,700
(*) Per Contract				
REPAIRS AND MAINTENANCE TOTAL	\$5,700		\$5,700	\$5,700

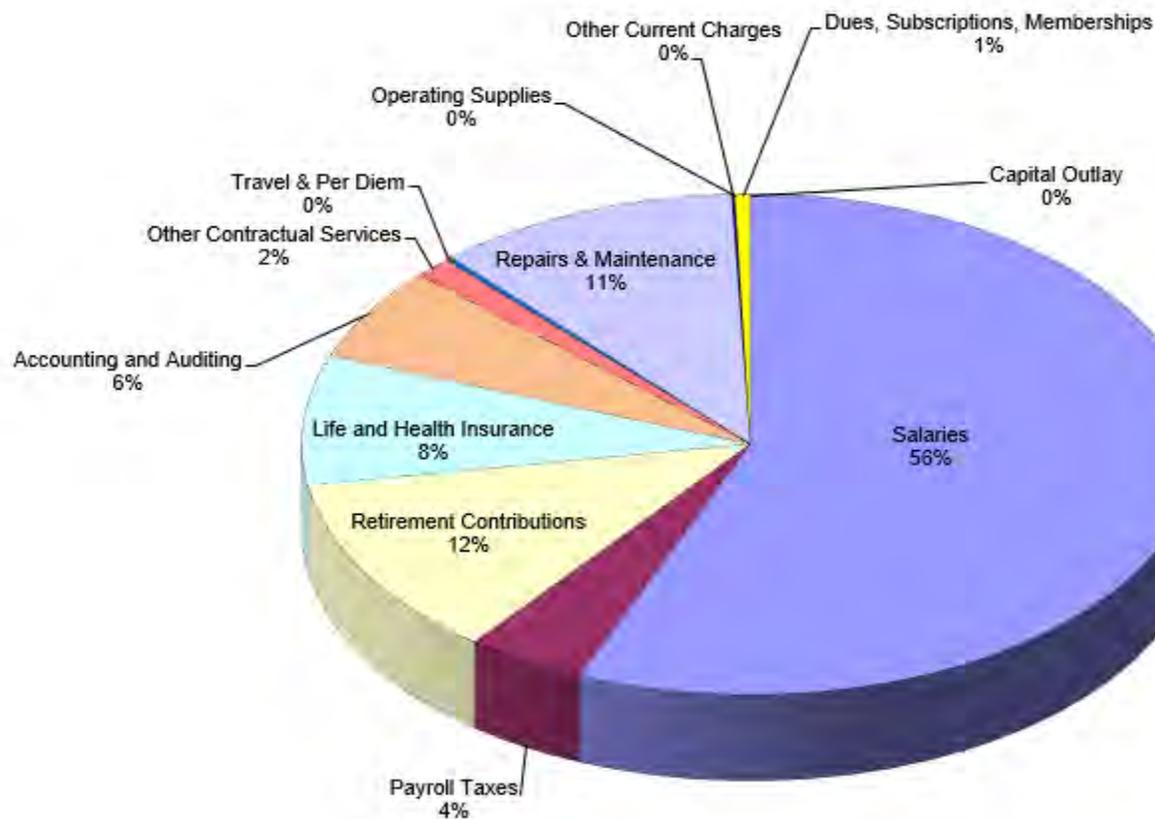


Finance

Budget Summary

CATEGORY	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Salaries	\$ 243,903	\$ 256,957	\$ 269,196	\$ 293,973	\$ 285,000	\$ 302,503
Payroll Taxes	\$ 17,392	\$ 19,096	\$ 19,164	\$ 22,489	\$ 21,803	\$ 23,141
Retirement Contributions	\$ 39,083	\$ 43,159	\$ 47,394	\$ 57,274	\$ 55,526	\$ 63,775
Life and Health Insurance	\$ 34,428	\$ 38,069	\$ 38,287	\$ 41,400	\$ 41,400	\$ 45,000
Accounting and Auditing	\$ 27,265	\$ 28,265	\$ 35,940	\$ 34,900	\$ 30,000	\$ 32,500
Other Contractual Services	\$ 7,525	\$ 7,480	\$ 7,470	\$ 8,400	\$ 8,000	\$ 7,400
Travel & Per Diem	\$ 25	\$ 883	\$ 2,390	\$ 1,200	\$ -	\$ 1,200
Repairs & Maintenance	\$ 59,622	\$ 67,008	\$ 57,871	\$ 61,000	\$ 57,000	\$ 59,000
Other Current Charges	\$ -	\$ -	\$ -	\$ 600	\$ -	\$ 600
Operating Supplies	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Dues, Subscriptions, Memberships	\$ 3,185	\$ 2,386	\$ 2,679	\$ 3,000	\$ 3,000	\$ 3,000
Capital Outlay	\$ -	\$ 2,500	\$ -	\$ 13,060	\$ 2,500	\$ -
TOTAL	\$ 432,428	\$ 465,803	\$ 480,391	\$ 537,296	\$ 504,228	\$ 538,119

Tentative Expenditures



FINANCE

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Salaries	\$ 269,196	\$ 293,973	\$ 285,000	\$ 302,503	\$ 8,530 A	\$ -	\$ -
Payroll Taxes	19,164	22,489	21,803	23,141	652 A	-	-
Retirement Contributions	47,394	57,274	55,526	63,775	6,501 A	-	-
Life and Health Insurance	38,287	41,400	41,400	45,000	3,600 A	-	-
Accounting and Auditing	35,940	34,900	30,000	32,500	(2,400)	-	-
Other Contractual Services	7,470	8,400	8,000	7,400	(1,000)	-	-
Travel & Per Diem	2,390	1,200	-	1,200	-	-	-
Repairs & Maintenance	57,871	61,000	57,000	59,000	(2,000)	-	-
Other Current Charges	-	600	-	600	-	-	-
Operating Supplies	-	-	-	-	-	-	-
Dues, Subscriptions, Memberships	2,679	3,000	3,000	3,000	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Accounting Software	-	13,060	2,500	-	(13,060) B	-	-
	<u>\$ 480,391</u>	<u>\$ 537,296</u>	<u>\$ 504,228</u>	<u>\$ 538,119</u>	<u>\$ 823</u>	<u>\$ -</u>	<u>\$ -</u>

Significant Changes from the 8/26/20 Budget Workshop

No Proposed Changes

Significant Changes from the 8/10/20 Budget Workshop

No Proposed Changes

Significant Changes from the FY 19/20 Adopted Budget

- A - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments as well as to projected increase in health insurance premiums
- B - Decrease reflects no planned software upgrades

BUDGET WORKSHEET		Includes life and health insurance premiums and benefits paid for employees.		
LIFE AND HEALTH INSURANCE OBJECT CODE 23.000				
DESCRIPTION	MANAGER REQUEST	Council Chnages	FY20/21 BUDGET	FY19/20 BUDGET
Finance Director	\$15,000		\$15,000	\$13,800
Accountant	\$15,000		\$15,000	\$13,800
Finance Clerk	\$15,000		\$15,000	\$13,800
Accounting Clerk (part-time)	\$0		\$0	\$0
Estimated at \$1250/mo Per Full-Time Employee				
Health Insurance				
Vision				
Dental				
Disability				
Life				
LIFE AND HEALTH INSURANCE TOTAL	\$45,000		\$45,000	\$41,400

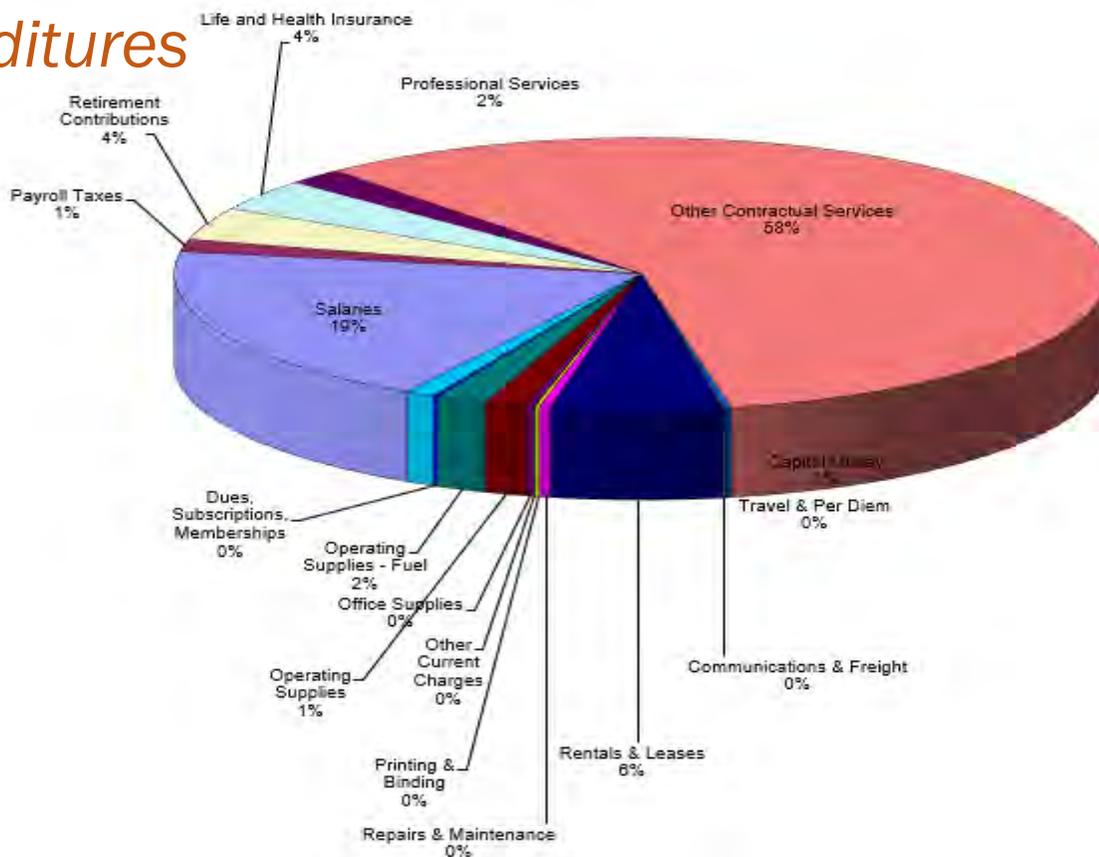
BUDGET WORKSHEET	Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.			
OTHER CONTRACTUAL SERVICES				
OBJECT CODE 34.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Payroll Processing, Tax Reporting, Year-End	\$5,000		\$5,000	\$6,000
Time Clock Fees (\$200/mo Est.)	\$2,400		\$2,400	\$2,400
OTHER CONTRACTUAL SERVICES TOTAL	\$7,400	\$0	\$7,400	\$8,400



Public Works Budget Summary

CATEGORY	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Salaries	\$ 173,688	\$ 181,807	\$ 189,968	\$ 195,896	\$ 205,000	\$ 198,295
Payroll Taxes	\$ 13,141	\$ 13,643	\$ 14,261	\$ 14,986	\$ 15,683	\$ 15,170
Retirement Contributions	\$ 23,927	\$ 26,735	\$ 29,253	\$ 35,227	\$ 36,864	\$ 39,770
Life and Health Insurance	\$ 28,384	\$ 31,851	\$ 32,052	\$ 35,880	\$ 35,880	\$ 39,000
Professional Services	\$ 13,204	\$ -	\$ -	\$ 20,000	\$ 5,000	\$ 20,000
Other Contractual Services	\$ 801,775	\$ 751,342	\$ 614,906	\$ 669,000	\$ 775,000	\$ 599,700
Travel & Per Diem	\$ 2,407	\$ 114	\$ 374	\$ 2,100	\$ 100	\$ 2,100
Communications & Freight	\$ 2,391	\$ 2,250	\$ 542	\$ 700	\$ 100	\$ 700
Rentals & Leases	\$ 55,366	\$ 64,001	\$ 61,854	\$ 60,903	\$ 60,903	\$ 60,903
Repairs & Maintenance	\$ 2,944	\$ 21,196	\$ 2,066	\$ 4,000	\$ 2,500	\$ 4,000
Printing & Binding	\$ 2,031	\$ 24	\$ -	\$ 1,500	\$ 500	\$ 1,500
Other Current Charges	\$ 47	\$ 1,518	\$ -	\$ 500	\$ -	\$ 500
Office Supplies	\$ 1,233	\$ 1,631	\$ 652	\$ 2,750	\$ 750	\$ 2,750
Operating Supplies	\$ 8,363	\$ 7,011	\$ 8,184	\$ 15,000	\$ 7,500	\$ 15,000
Operating Supplies - Fuel	\$ 15,263	\$ 16,543	\$ 14,432	\$ 18,000	\$ 16,000	\$ 18,000
Dues, Subscriptions, Memberships	\$ 2,383	\$ 2,036	\$ 1,464	\$ 1,500	\$ 2,500	\$ 1,500
Capital Outlay	\$ -	\$ -	\$ 1,308	\$ 10,500	\$ -	\$ 10,500
TOTAL	\$ 1,146,547	\$ 1,121,702	\$ 971,316	\$ 1,088,442	\$ 1,164,280	\$ 1,029,388

Tentative Expenditures



PUBLIC WORKS

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Salaries	\$ 189,968	\$ 195,896	\$ 205,000	\$ 198,295	\$ 2,399 A	\$ -	\$ -
Payroll Taxes	14,261	14,986	15,683	15,170	184 A	-	-
Retirement Contributions	29,253	35,227	36,864	39,770	4,543 A	-	-
Life and Health Insurance	32,052	35,880	35,880	39,000	3,120 A	-	-
Professional Services	-	20,000	5,000	20,000	-	-	-
Other Contractual Services	614,906	669,000	775,000	599,700	(69,300) B	-	-
Travel & Per Diem	374	2,100	100	2,100	-	-	-
Communications & Freight	542	700	100	700	-	-	-
Rentals & Leases	61,854	60,903	60,903	60,903	-	-	-
Repairs & Maintenance	2,066	4,000	2,500	4,000	-	-	-
Printing & Binding	-	1,500	500	1,500	-	-	-
Other Current Charges	-	500	-	500	-	-	-
Office Supplies	652	2,750	750	2,750	-	-	-
Operating Supplies	8,184	15,000	7,500	15,000	-	-	-
Operating Supplies - Fuel	14,432	18,000	16,000	18,000	-	-	-
Dues, Subscriptions, Memberships	1,464	1,500	2,500	1,500	-	-	-
Capital Outlay	1,308	10,500	-	10,500	-	-	-
	<u>\$ 971,316</u>	<u>\$ 1,088,442</u>	<u>\$ 1,164,280</u>	<u>\$ 1,029,388</u>	<u>\$ (59,054)</u>	<u>\$ -</u>	<u>\$ -</u>

Significant Changes from the 8/26/20 Budget Workshop

No Proposed Changes

Significant Changes from the 8/10/20 Budget Workshop

No Proposed Changes

Significant Changes from the FY 19/20 Adopted Budget

- A - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments as well as to projected increase in health insurance premiums
- B - Decrease primarily reflects decreased sidewalk repairs/replacements using gas tax funds passed through the State (which have decreased)

BUDGET WORKSHEET		Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.		
REGULAR SALARIES OBJECT CODE 12.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Public Works Director	\$134,151		\$134,151	\$129,074
Maintenance Workers (3)	\$164,908		\$164,908	\$161,679
COLA (1.78% - BLS)	\$5,323		\$5,323	\$9,508
Merit Pool (3%)	\$687		\$687	\$1,116
Allocated to Stormwater Fund (30%)	(\$91,521)		(\$91,521)	(\$90,413)
Allocated to Surtax Fund (5%)	(\$15,253)		(\$15,253)	(\$15,069)
REGULAR SALARIES TOTAL	\$198,295		\$198,295	\$195,895

BUDGET WORKSHEET		Includes life and health insurance premiums and benefits paid for employees.		
LIFE AND HEALTH INSURANCE OBJECT CODE 23.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Full-Time Employees (4)	\$60,000		\$60,000	\$55,200
Allocated to Stormwater Fund (30%)	(\$18,000)		(\$18,000)	(\$16,560)
Allocated to Surtax Fund (5%)	(\$3,000)		(\$3,000)	(\$2,760)
Estimated at \$1250/mo Per Full-Time Employee				
Health Insurance				
Vision				
Dental				
Disability				
Life				
LIFE AND HEALTH INSURANCE TOTAL	\$39,000		\$39,000	\$35,880

BUDGET WORKSHEET		Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.		
OTHER CONTRACTUAL SERVICES OBJECT CODE 34.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Roadside Maintenance (Potholes, Stripping)	\$12,000		\$12,000	\$12,000
Sidewalk Repairs, Replacements & ADA Compliance (Local Option Gas Tax)	\$150,000		\$150,000	\$225,000
Miscellaneous Tree/Landscape Replacement	\$18,000		\$18,000	\$18,000
Right-of-Way Maintenance (Mowing & Tree Trimming)				
VisualScape (ROW's)*	\$375,000		\$375,000	\$375,000
Town-Wide Tree Trimming Services	\$30,000		\$30,000	\$30,000
SW 211 ST - Bike Lane Curb Separators (Reso 20-13)	\$5,700		\$5,700	\$0
Solid Waste/Dumping Fees	\$9,000		\$9,000	\$9,000
(*) Per Contract				
OTHER CONTRACTUAL SERVICES TOTAL	\$599,700	\$0	\$599,700	\$660,000

BUDGET WORKSHEET	The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.			
REPAIRS AND MAINTENANCE - VEHICLES 46.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Fleet Maintenance	\$4,000		\$4,000	\$4,000
REPAIRS AND MAINTENANCE TOTAL	\$4,000		\$4,000	\$4,000

BUDGET WORKSHEET	<p>All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.</p>
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**OPERATING SUPPLIES
OBJECT CODE 52.000**

DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Miscellaneous Supplies	\$15,000		\$15,000	\$15,000
- Tools				
- Cold Patch				
- Paint				
- Uniforms/Boots				
- Sign Repair Material				
- Safety Equipment				
OPERATING SUPPLIES TOTAL	\$15,000		\$15,000	\$15,000

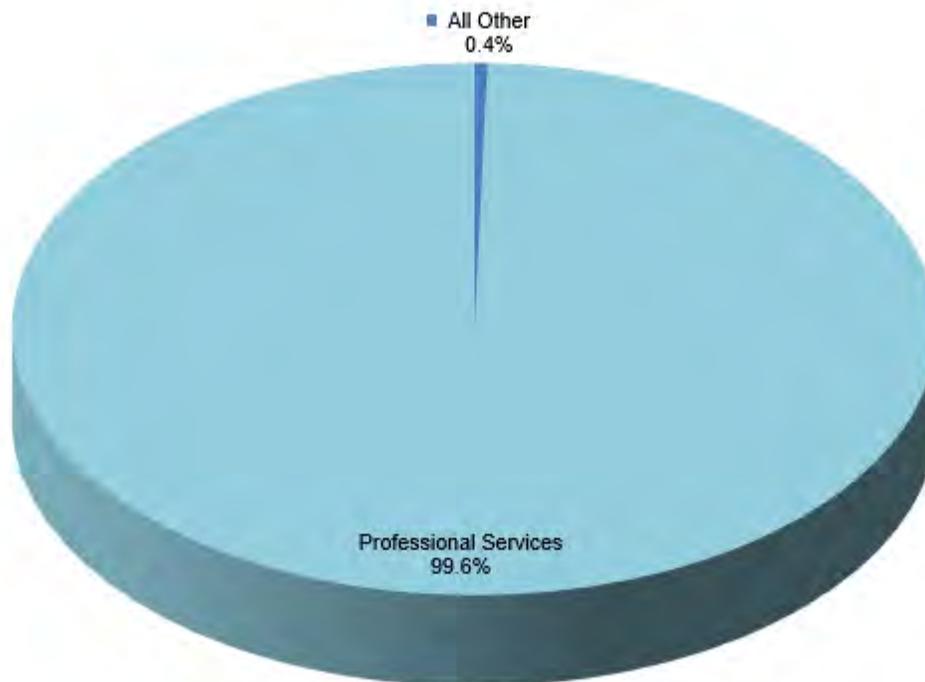
BUDGET WORKSHEET	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.			
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS OBJECT CODE 54.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Memberships:				
APWA Annual	\$1,000		\$1,000	\$1,000
Books, Pubs., Subscriptions:	\$300		\$300	\$300
Arborist Association Training Manuals	\$200		\$200	\$200
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$1,500		\$1,500	\$1,500



Police Services Budget Summary

CATEGORY	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Salaries	\$ 17,110	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	\$ 1,300	\$ -	\$ -	\$ -	\$ -	\$ -
Retirement Contributions	\$ 1,286	\$ -	\$ -	\$ -	\$ -	\$ -
Life and Health Insurance	\$ 6,116	\$ -	\$ -	\$ -	\$ -	\$ -
Professional Services	\$ 9,709,317	\$ 9,395,890	\$ 10,022,273	\$ 10,276,587	\$ 10,276,587	\$ 10,280,172
Communications & Freight	\$ 2,696	\$ 2,269	\$ 917	\$ -	\$ -	\$ -
Rentals & Leases	\$ 2,599	\$ 3,072	\$ 2,866	\$ 3,000	\$ 2,900	\$ 3,000
Repairs & Maintenance	\$ 10,211	\$ 4,508	\$ 4,020	\$ 9,500	\$ 5,000	\$ 9,500
Printing & Binding	\$ 4,410	\$ 16,610	\$ 2,777	\$ 5,000	\$ 6,000	\$ 5,000
Other Current Charges	\$ 1,037	\$ 50	\$ -	\$ 1,000	\$ 50	\$ 1,000
Office Supplies	\$ 10,170	\$ 8,364	\$ 5,130	\$ 12,000	\$ 4,000	\$ 12,000
Operating Supplies	\$ 16,193	\$ 3,887	\$ 772	\$ 15,000	\$ 7,500	\$ 15,000
Capital Outlay	\$ 859	\$ 12,299	\$ -	\$ -	\$ -	\$ -
Capital Outlay - Vehicles	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL	\$ 9,783,304	\$ 9,446,949	\$ 10,038,755	\$ 10,322,087	\$ 10,302,037	\$ 10,325,672

Tentative Expenditures



POLICE

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Salaries	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Payroll Taxes	-	-	-	-	-	-	-
Retirement Contributions	-	-	-	-	-	-	-
Life and Health Insurance	-	-	-	-	-	-	-
Professional Services	10,022,273	10,276,587	10,276,587	10,280,172	3,585	-	-
Communications & Freight	917	-	-	-	-	-	-
Rentals & Leases	2,866	3,000	2,900	3,000	-	-	-
Repairs & Maintenance	4,020	9,500	5,000	9,500	-	-	-
Printing & Binding	2,777	5,000	6,000	5,000	-	-	-
Other Current Charges	-	1,000	50	1,000	-	-	-
Office Supplies	5,130	12,000	4,000	12,000	-	-	-
Operating Supplies	772	15,000	7,500	15,000	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-	-
	<u>\$ 10,038,755</u>	<u>\$ 10,322,087</u>	<u>\$ 10,302,037</u>	<u>\$ 10,325,672</u>	<u>\$ 3,585</u>	<u>\$ -</u>	<u>\$ -</u>

Significant Changes from the 8/26/20 Budget Workshop

No Proposed Changes

Significant Changes from the 8/10/20 Budget Workshop

No Proposed Changes

Significant Changes from the FY 19/20 Adopted Budget

No Significant Changes

BUDGET WORKSHEET	Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.				
PROFESSIONAL SERVICES OBJECT CODE 31.000 LOCAL PATROL					
DESCRIPTION			MANAGER REQUEST	Council Changes	FY20/21 BUDGET
Classification	#	Avg. Cost	Total		
Enhanced					
Police Major-Enhancement - 4205(L)	1	212,924	212,924		212,924
Police Lieutenant - 4203(P)	1	185,904	185,904		185,904
Police Sergeant - 4202(E)	7	169,820	1,188,737		1,188,737
Police Officer - 4201(E)	46	140,882	6,480,553		6,480,553
			8,068,118		8,068,118
SUB-TOTAL SWORN	55				
Police Records Specialist - 4312(H)	1	69,605	69,605		69,605
Police Crime Analyst Specialist - 4336(H)	1	100,173	100,173		100,173
Public Service Aide - 4301(H)	2	74,328	148,656		148,656
Secretary - 0031(H)	1	78,523	78,523		78,523
			396,957		396,957
SUB-TOTAL NON-SWORN	5				
Vehicles:					
Marked (Policy Payment)	19	10,394	197,486		197,486
Marked (No Policy Payment)	22	5,554	122,188		122,188
Truck (TCB Owned)	5	5,554	27,770		27,770
Truck (No Policy Payment)	0	5,649	0		0
Truck (Policy Payment)	8	10,489	83,912		83,912
PSA (Policy Payment)	1	10,489	10,489		10,489
PSA (No Policy Payment)	1	5,649	5,649		5,649
Unmarked (Policy Payment)	4	11,023	44,092		44,092
Unmarked Rental	6	18,161	108,966		108,966
Unmarked (No Policy Payment)	1	3,554	3,554		3,554
	67		604,106		604,106
SUB-TOTAL VEHICLES					
SUB-TOTAL PERSONNEL (Sworn, Non-Sworn, Vehicles)			9,069,181		9,069,181
General Overtime			510,000		510,000
			9,579,181		9,579,181
SUB-TOTAL					
Local Patrol Subtotal w/ Overtime / EEI					
+5.23% Overhead			500,991		500,991
EST. MIN. PATROL COST			10,080,172		10,080,172
* All costs are based on estimated average salaries and include Fringe costs.					
Optional Services (Crossing Guards)			200,000		200,000
Union Contract Allowances			0		0
Investigative			0		0
PROFESSIONAL SERVICES TOTAL			10,280,172		10,280,172

BUDGET WORKSHEET	<p>All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.</p>
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**OPERATING SUPPLIES
OBJECT CODE 52.000**

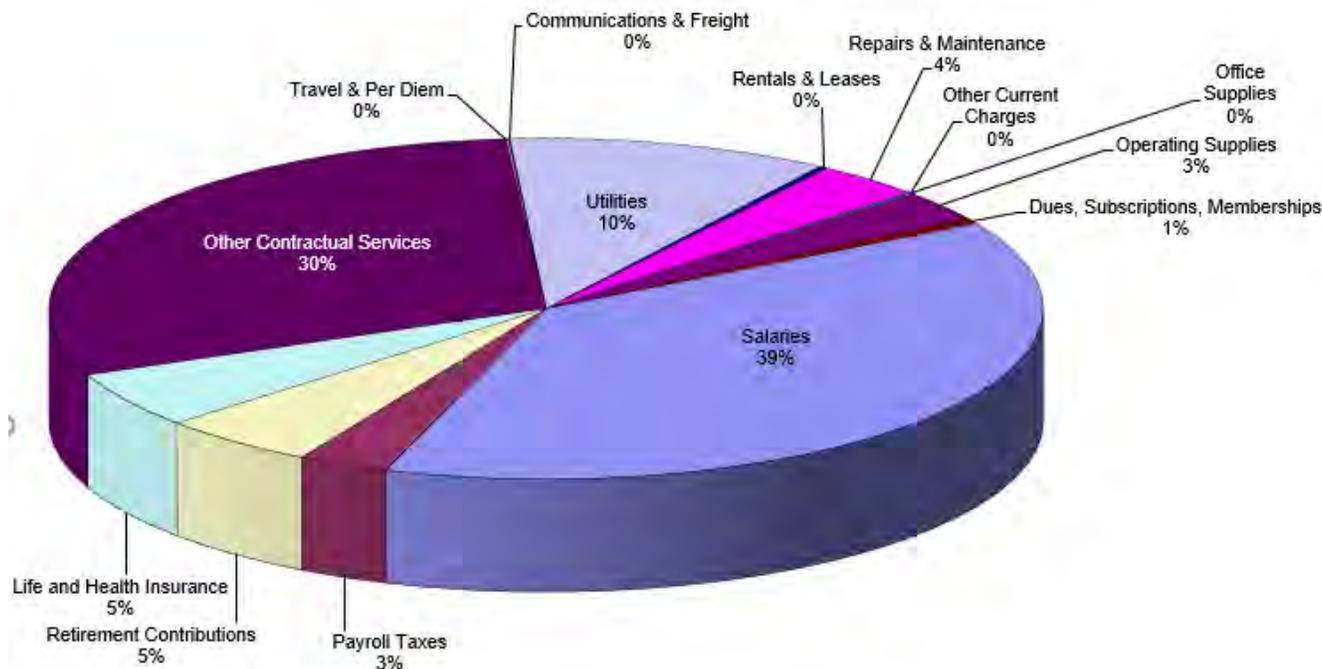
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Uniform Patches, Bullets, etc.	\$5,000		5,000	5,000
Hurricane Materials	\$2,500		2,500	2,500
Miscellaneous Operating Supplies	\$4,000		4,000	4,000
Bicycle Supplies/Maintenance	\$2,500		2,500	2,500
Community Outreach Supplies	\$1,000		1,000	1,000
OPERATING SUPPLIES TOTAL	\$15,000		15,000	15,000



Parks & Recreation Budget Summary

CATEGORY	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Salaries	\$ 714,420	\$ 632,609	\$ 644,438	\$ 810,359	\$ 650,000	\$ 819,490
Payroll Taxes	\$ 54,288	\$ 48,034	\$ 48,541	\$ 61,992	\$ 49,725	\$ 62,691
Retirement Contributions	\$ 61,845	\$ 64,432	\$ 64,777	\$ 98,217	\$ 78,781	\$ 108,993
Life and Health Insurance	\$ 77,139	\$ 86,402	\$ 79,710	\$ 100,050	\$ 100,050	\$ 113,500
Other Contractual Services	\$ 638,643	\$ 718,376	\$ 678,859	\$ 660,120	\$ 650,000	\$ 639,290
Travel & Per Diem	\$ 4,763	\$ 5,602	\$ 5,091	\$ 3,000	\$ 1,000	\$ 2,000
Communications & Freight	\$ 1,220	\$ 1,547	\$ 374	\$ 500	\$ 100	\$ 940
Utilities	\$ 186,484	\$ 156,392	\$ 162,475	\$ 211,632	\$ 140,000	\$ 222,214
Rentals & Leases	\$ 5,577	\$ 4,622	\$ 10,314	\$ 5,800	\$ 3,500	\$ 5,800
Repairs & Maintenance	\$ 66,788	\$ 166,290	\$ 71,915	\$ 72,350	\$ 63,000	\$ 74,900
Other Current Charges	\$ 636	\$ 672	\$ 860	\$ 500	\$ 150	\$ 500
Office Supplies	\$ 5,256	\$ 4,565	\$ 6,531	\$ 4,000	\$ 3,000	\$ 2,500
Operating Supplies	\$ 67,547	\$ 57,399	\$ 52,744	\$ 61,000	\$ 45,000	\$ 61,000
Dues, Subscriptions, Memberships	\$ 7,815	\$ 11,081	\$ 8,942	\$ 9,950	\$ 12,000	\$ 12,150
Capital Outlay	\$ 49,901	\$ 59,469	\$ 55,946	\$ 63,000	\$ 65,100	\$ 40,000
TOTAL	\$ 1,942,322	\$ 2,017,492	\$ 1,891,517	\$ 2,162,470	\$ 1,861,406	\$ 2,165,968

Tentative Expenditures



PARKS & RECREATION

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Salaries	\$ 644,438	\$ 810,359	\$ 650,000	\$ 819,490	\$ 7,352 A	\$ 1,779 1	\$ -
Payroll Taxes	48,541	61,992	49,725	62,691	563 A	136 1	-
Retirement Contributions	64,777	98,217	78,781	108,993	10,562 A	214 1	-
Life and Health Insurance	79,710	100,050	100,050	113,500	13,450 A	-	-
Professional Fees	-	-	-	-	-	-	-
Other Contractual Services	678,859	660,120	650,000	639,290	(20,830) B	-	-
Travel & Per Diem	5,091	3,000	1,000	2,000	(1,000)	-	-
Communications & Freight	374	500	100	940	440	-	-
Utilities	162,475	211,632	140,000	222,214	10,582	-	-
Rentals & Leases	10,314	5,800	3,500	5,800	-	-	-
Repairs & Maintenance	71,915	72,350	63,000	74,900	2,550	-	-
Other Current Charges	860	500	150	500	-	-	-
Office Supplies	6,531	4,000	3,000	2,500	(1,500)	-	-
Operating Supplies	52,744	61,000	45,000	61,000	-	-	-
Dues, Subscriptions, Memberships	8,942	9,950	12,000	12,150	2,200	-	-
Capital Outlay	55,946	63,000	65,100	40,000	(23,000) C	-	-
	<u>\$ 1,891,517</u>	<u>\$ 2,162,470</u>	<u>\$ 1,861,406</u>	<u>\$ 2,165,968</u>	<u>\$ 1,369</u>	<u>\$ 2,129</u>	<u>\$ -</u>

Significant Changes from the 8/26/20 Budget Workshop

No Proposed Changes

Significant Changes from the 8/10/20 Budget Workshop

- 1 - Salaries and benefits increased as a result of inclusion of merit pay estimate for the Youth Program Coordinator

Significant Changes from the FY 18/19 Adopted Budget

- A - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments as well as to projected increase in health insurance premiums
- B - Decrease results primarily from decreases in planned Town events (approx. \$7,000), janitorial services (\$20,000), adult/senior programming (\$6,000) and Cultural Center tickets (\$3,000), offset by an increase in landscaping costs (\$15,000)
- C - Decrease reflects lower anticipated capital outlays for park improvements. Primary park improvements are accounted for in the Capital Projects Fund (Franjo Park restoration and the LBTB Canoe/Kayak launch)

BUDGET WORKSHEET		Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.		
REGULAR SALARIES OBJECT CODE 12.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Parks Director	\$100,776		\$100,776	\$94,742
Administrative Assistant	\$42,891		\$42,891	\$40,323
Coordinators & Specialist (4)	\$197,949		\$197,949	\$186,097
Park Service Aide (Full-time)	\$33,187		\$33,187	\$36,003
Part-Time Staff	\$283,151		\$283,151	\$299,026
Seasonal (Non-Benefits)	\$65,000		\$65,000	\$65,000
Grant Staff (Town Portion)	\$77,520		\$77,520	\$59,631
COLA (1.78% - BLS)	\$12,869		\$12,869	\$23,583
Merit Pool (3%)	\$6,147		\$6,147	\$5,953
REGULAR SALARIES TOTAL	\$819,490		\$819,490	\$810,358

BUDGET WORKSHEET		Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.		
OTHER CONTRACTUAL SERVICES OBJECT CODE 34.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Town Sponsored Special Events	\$99,200		\$99,200	\$106,700
Landscaping Maintenance Services* (Added Oct 1 thru End of FY (Canoe))	\$445,590		\$445,590	\$430,420
Other Landscaping Services (Not Covered)	\$60,000		\$60,000	\$60,000
Janitorial Parks Services	\$0		\$0	\$20,000
Wetlands Area Maintenance*	\$3,000		\$3,000	\$3,000
Summer Camp Program Activities	\$15,000		\$15,000	\$15,000
SMDCAC Tickets	\$3,500		\$3,500	\$6,500
Adult/Senior Progamming	\$10,000		\$10,000	\$13,000
Senior Games	\$3,000		\$3,000	\$3,000
Computer Lab (Active Adults - Grant Funded)	\$0		\$0	\$2,500
(*) Per Contract				
OTHER CONTRACTUAL SERVICES TOTAL	\$639,290		\$639,290	\$660,120

BUDGET WORKSHEET		Electricity, gas, water, waste disposal, and other public utility services.		
UTILITY SERVICES OBJECT CODE 43.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Water:				
Cutler Ridge Park	\$16,206		\$16,206	\$15,435
Bel Aire Park	\$5,092		\$5,092	\$4,850
Franjo Park	\$5,092		\$5,092	\$4,850
Saga Bay Park	\$3,245		\$3,245	\$3,090
Saga Lake Park (No Irrigation)				
Lakes by the Bay (LBTB) Park	\$10,420		\$10,420	9,922
Electric:				
Cutler Ridge Park	\$7,350		\$7,350	\$7,000
Cutler Ridge Park Soccer	\$16,675		\$16,675	\$15,880
Cutler Ridge Pool	\$23,153		\$23,153	\$22,050
Cutler Ridge Outdoor Lighting	\$1,575		\$1,575	\$1,500
Cutler Ridge Soccer Lighting	\$8,400		\$8,400	\$8,000
Bel Aire Park	\$16,675		\$16,675	\$15,880
Franjo Park	\$30,680		\$30,680	\$29,220
Saga Bay Park	\$10,535		\$10,535	\$10,035
Lakes by the Bay (LBTB) Park	\$61,320		\$61,320	\$58,400
Parks Recycling Services:				
Recycling Program	\$5,796		\$5,796	\$5,520
UTILITY SERVICES TOTAL				
	\$222,214		\$222,214	\$211,632

BUDGET WORKSHEET		Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.		
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS OBJECT CODE 54.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Florida Recreation & Park Association Agency Membership (Full-Time Staff Only)	\$1,120		\$1,120	\$1,400
Park Staff Specific Training/Education	\$3,000		\$3,000	\$4,000
Content Watch Annual Subscription	\$250		\$250	\$250
Earth Networks Alerting Subscription*	\$3,805		\$3,805	\$0
Music Licensing Fees - Movie Nights	\$800		\$800	\$800
National Recreation & Park Association Agency Certification (Director Only)	\$175		\$175	\$500
FL Recreation & Park Association Conference	\$3,000		\$3,000	\$3,000
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$12,150		\$12,150	\$9,950

BUDGET WORKSHEET		Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.		
MACHINERY AND EQUIPMENT OBJECT CODE 64.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Beautification of Saga Bay Park (South End)	\$30,000		\$30,000	\$0
Safety Shelter at Bel-Aire Park	\$10,000		\$10,000	\$0
Security Cameras at Cutler Ridge Park	\$0		\$0	\$0
Dumpster Enclosures (4 Parks)	\$0		\$0	\$10,000
Whispering Pines Wood Fence	\$0		\$0	\$23,000
Saga Bay Wood Fence	\$0		\$0	\$17,000
Lincoln City Park Wood Fence	\$0		\$0	\$13,000
MACHINERY AND EQUIPMENT TOTAL	\$40,000		\$40,000	\$63,000

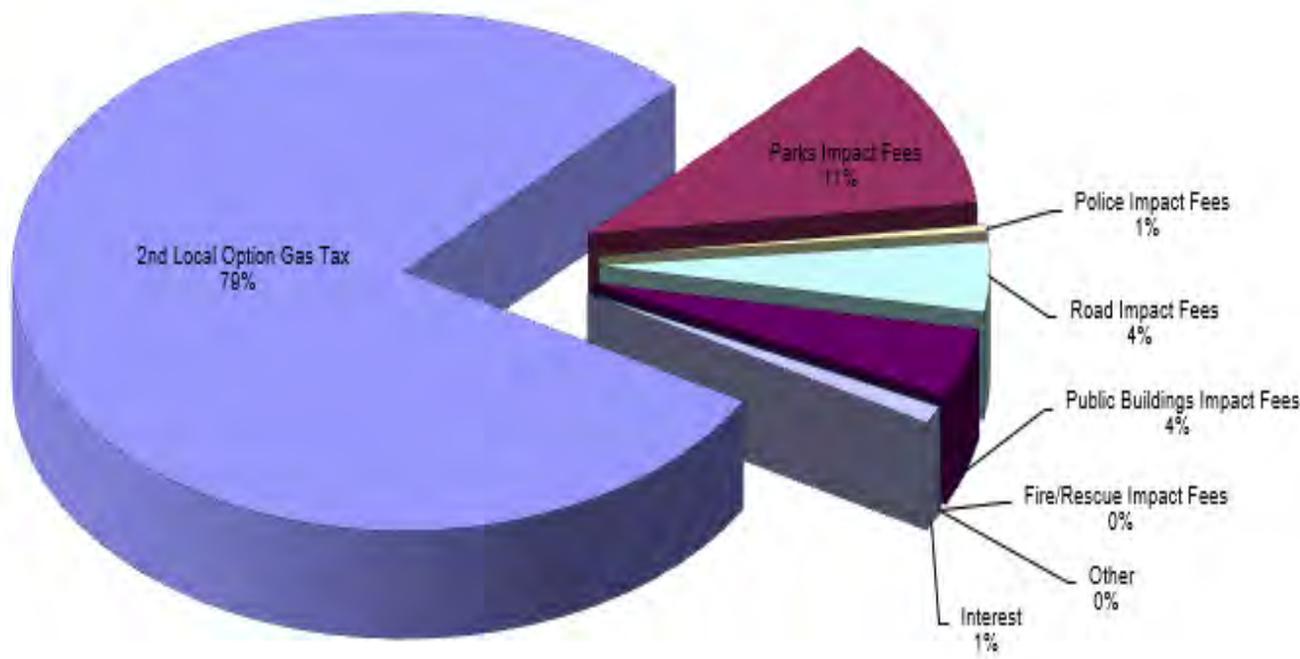


Special Revenue Fund Budget Summary

REVENUES AND INFLOWS:	ACTUAL FY 2016-17	ACTUAL 2017-18	FY 2018-19	ACTUAL FY 2018-19	FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
FUND BALANCES, BEGINNING	\$ 2,138,514	\$ 1,800,881	\$ 1,576,662	\$ 1,576,662	\$ 1,576,662	\$ 1,505,862	\$ 1,575,527	\$ 1,169,467
2nd Local Option Gas Tax	\$ 220,285	\$ 221,813	\$ 221,748	\$ 221,748	\$ 221,748	\$ 212,766	\$ 175,000	\$ 180,661
Parks Impact Fees	\$ 52,940	\$ 22,553	\$ 33,610	\$ 33,610	\$ 33,610	\$ 60,000	\$ 1,500	\$ 25,000
Police Impact Fees	\$ 4,315	\$ 1,311	\$ 1,954	\$ 1,954	\$ 1,954	\$ 8,000	\$ 90	\$ 1,000
Road Impact Fees	\$ 12,952	\$ 3,409	\$ 5,081	\$ 5,081	\$ 5,081	\$ 30,000	\$ 200	\$ 10,000
Public Buildings Impact Fees	\$ 8,631	\$ 2,622	\$ 3,908	\$ 3,908	\$ 3,908	\$ 16,000	\$ 150	\$ 10,000
Fire/Rescue Impact Fees	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ 5,255	\$ 5,105	\$ 13,826	\$ 13,826	\$ 13,826	\$ 3,000	\$ 2,000	\$ 2,500
TOTAL REVENUE AND INFLOWS	\$ 304,378	\$ 256,813	\$ 280,127	\$ 280,127	\$ 280,127	\$ 329,766	\$ 178,940	\$ 229,161

EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2016-17	ACTUAL 2017-18	FY 2018-19	ACTUAL FY 2018-19	FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Miscellaneous	\$ -	\$ -	\$ 160	\$ 160	\$ 160	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ 642,011	\$ 481,032	\$ 281,102	\$ 281,102	\$ 281,102	\$ 622,000	\$ 585,000	\$ 187,000
FUND BALANCES, ENDING	\$ 1,800,881	\$ 1,576,662	\$ 1,575,527	\$ 1,575,527	\$ 1,575,527	\$ 1,213,628	\$ 1,169,467	\$ 1,211,628

Budgeted Revenues



<u>SPECIAL REVENUE FUND</u>	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 ACTUAL PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
REVENUES:							
2nd Local Option Gas Tax	\$ 221,748	\$ 212,766	\$ 175,000	\$ 177,698	(35,068)	\$ -	\$ -
Parks Impact Fees	33,610	60,000	1,500	25,000	(35,000)	-	-
Police Impact Fees	1,954	8,000	90	1,000	(7,000)	-	-
Road Impact Fees	5,081	30,000	200	10,000	(20,000)	-	-
Public Bldgs Impact Fees	3,908	16,000	150	10,000	(6,000)	-	-
Fire/Rescue Impact Fees	-	-	-	-	-	-	-
Forfeitures	-	-	-	-	-	-	-
Interest	13,826	3,000	2,000	2,500	(500)	-	-
Carryover	1,576,662	1,505,862	1,575,527	1,169,467	(336,395)	-	-
	<u>\$ 1,856,789</u>	<u>\$ 1,835,628</u>	<u>\$ 1,754,467</u>	<u>\$ 1,395,665</u>	<u>\$ (439,963)</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES:							
Reserves - Special Revenue Fund:							
Police	\$ 103,888	\$ 110,385	\$ 104,078	\$ 105,178	(5,207)	\$ -	\$ -
Parks	1,108,401	750,120	751,401	741,201	(8,919)	-	-
Roads	61,614	87,922	61,914	71,964	(15,958)	-	-
Public Works	86,734	37,687	36,834	64,582	26,895	-	-
Public Bldgs	214,890	227,514	215,240	225,740	(1,774)	-	-
Fire/Rescue	-	-	-	-	-	-	-
Miscellaneous Expenses	160	-	-	-	-	-	-
Transfer to <u>General Fund</u>:							
Public Works (local option gas taxes)	272,956	225,000	225,000	150,000	(75,000)	-	-
Police (impact fees)	-	-	-	-	-	-	-
Park (impact fees)	-	-	-	-	-	-	-
Transfer to <u>Special Revenue Projects</u>:							
Roads (impact fees)	-	-	-	-	-	-	-
Transfer to <u>Capital Projects</u>:							
Parks (from impact fees)	8,146	397,000	360,000	37,000	(360,000)	-	-
Public Works (from gas taxes)	-	-	-	-	-	-	-
	<u>\$ 1,856,789</u>	<u>\$ 1,835,628</u>	<u>\$ 1,754,467</u>	<u>\$ 1,395,665</u>	<u>\$ (439,963)</u>	<u>\$ -</u>	<u>\$ -</u>



Special Revenue Project Funds

Budget Summary

FUND	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
The Children's Trust - STEM Camp						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ 124,094	\$ 126,507	\$ 116,428	\$ 135,700	\$ -	\$ 135,700
Expenditures and Outflows: Children's Trust Program Costs	\$ 124,094	\$ 126,507	\$ 116,428	\$ 135,700	\$ -	\$ 135,700
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The Children's Trust Fund						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: After School Program Grant	\$ 130,067	\$ 127,514	\$ 181,486	\$ 185,636	\$ 185,636	\$ 185,636
Expenditures and Outflows: Children's Trust Program Costs	\$ 130,067	\$ 127,514	\$ 181,486	\$ 185,636	\$ 185,636	\$ 185,636
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
DJJ Fund						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ 5,230	\$ 62,332	\$ 59,697	\$ 61,500	\$ 61,500	\$ 61,500
Expenditures and Outflows: Program Costs	\$ 5,230	\$ 62,332	\$ 59,697	\$ 61,500	\$ 61,500	\$ 61,500
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
The CITT Fund						
<i>Fund Balances, Beginning</i>	\$ 2,703,154	\$ 3,410,231	\$ 2,900,798	\$ 3,509,998	\$ 3,757,598	\$ 4,150,216
Revenues and Inflows: CITT Surtax	\$ 1,771,749	\$ 1,879,392	\$ 1,933,079	\$ 1,800,000	\$ 1,600,000	\$ 1,500,000
Revenues and Inflows: Interest	\$ 7,331	\$ 18,274	\$ 32,469	\$ 7,000	\$ 23,000	\$ 30,000
<i>Total Revenues and Inflows</i>	\$ 1,779,080	\$ 1,897,666	\$ 1,965,548	\$ 1,807,000	\$ 1,623,000	\$ 1,530,000
Expenditures and Outflows:						
Expenditures and Outflows: Salaries and Benefits	\$ 18,409	\$ 19,233	\$ 20,100	\$ 21,692	\$ 21,692	\$ 22,480
Expenditures and Outflows: Professional Fees	\$ 67,458	\$ 95,987	\$ 30,064	\$ -	\$ 23,500	\$ -
Expenditures and Outflows: Transportation	\$ 184,295	\$ 1,386,614	\$ 190,204	\$ 669,325	\$ 668,820	\$ -
Expenditures and Outflows: Transit	\$ 373,312	\$ 729,036	\$ 367,154	\$ 776,400	\$ 331,570	\$ 445,400
<i>Sub-total</i>	\$ 643,474	\$ 2,230,870	\$ 607,522	\$ 1,467,417	\$ 1,045,582	\$ 467,880
Expenditures and Outflows: Interfund TransfersOut	\$ 428,529	\$ 176,229	\$ 501,226	\$ 909,100	\$ 184,800	\$ 2,172,056
<i>Total Expenditures and Outflows</i>	\$ 1,072,003	\$ 2,407,099	\$ 1,108,748	\$ 2,376,517	\$ 1,230,382	\$ 2,639,936
<i>Fund Balances, Ending</i>	\$ 3,410,231	\$ 2,900,798	\$ 3,757,598	\$ 2,940,481	\$ 4,150,216	\$ 3,040,280
Transportation Fund						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ 50,000	\$ 290,085	\$ -	\$ -	\$ -	\$ 100,000
Revenues and Inflows: Interfund Transfer In	\$ 20,000	\$ 61,493	\$ -	\$ -	\$ -	\$ 25,000
<i>Total Revenues and Inflows</i>	\$ 70,000	\$ 351,578	\$ -	\$ -	\$ -	\$ 125,000
Expenditures and Outflows: Contractual Services	\$ 70,000	\$ 351,578	\$ -	\$ -	\$ -	\$ 125,000
<i>Total Expenditures and Outflows</i>	\$ 70,000	\$ 351,578	\$ -	\$ -	\$ -	\$ 125,000
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Franjo Road JPA Fund						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows: Program Grant	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,786
Revenues and Inflows: Interfund Transfer In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total Revenues and Inflows</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,786
Expenditures and Outflows: Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,786
<i>Total Expenditures and Outflows</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 541,786
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transit Fund						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows:						
Revenues and Inflows: Program Grant	\$ -	\$ -	\$ -	\$ 192,500	\$ -	\$ 192,500
Revenues and Inflows: Interfund Transfer In	\$ -	\$ -	\$ -	\$ 192,500	\$ -	\$ 192,500
<i>Total Revenues and Inflows</i>	\$ -	\$ -	\$ -	\$ 385,000	\$ -	\$ 385,000
Expenditures and Outflows: Contractual Services	\$ -	\$ -	\$ -	\$ 385,000	\$ -	\$ 385,000
<i>Total Expenditures and Outflows</i>	\$ -	\$ -	\$ -	\$ 385,000	\$ -	\$ 385,000
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Bike/Pedestrian Improvements Fund						
<i>Fund Balances, Beginning</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Revenues and Inflows:						
Revenues and Inflows: Program Grant	\$ -	\$ -	\$ -	\$ 317,657	\$ 285,891	\$ 31,766
Revenues and Inflows: Interfund Transfer In	\$ -	\$ -	\$ 58,958	\$ 71,500	\$ 64,350	\$ 7,150
<i>Total Revenues and Inflows</i>	\$ -	\$ -	\$ 58,958	\$ 389,157	\$ 350,241	\$ 38,916
Expenditures and Outflows: Contractual Services	\$ -	\$ -	\$ 58,958	\$ 389,157	\$ 350,241	\$ 38,916
<i>Total Expenditures and Outflows</i>	\$ -	\$ -	\$ 58,958	\$ 389,157	\$ 350,241	\$ 38,916
<i>Fund Balances, Ending</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

<u>SPECIAL REVENUE PROJECTS</u> <small>Page 1 of 2</small>	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
<i>Children's Trust Fund - After School</i>							
Revenues:							
After School Program Grant	\$ 181,486	\$ 185,636	\$ 185,636	\$ 185,636	n/a	n/a	n/a
Expenditures:							
Children's Trust Program Costs	\$ 181,486	\$ 185,636	\$ 185,636	\$ 185,636	n/a	n/a	n/a
<i>Children's Trust Fund - STEM Camp</i>							
Revenues:							
STEM Camp Program Grant	\$ 116,428	\$ 135,700	\$ 135,700	\$ 135,700	n/a	n/a	n/a
Expenditures:							
Children's Trust Program Costs	\$ 116,428	\$ 135,700	\$ 135,700	\$ 135,700	n/a	n/a	n/a
<i>DJJ Fund</i>							
Revenues:							
DJJ Program Grant	\$ 59,697	\$ 61,500	\$ 61,500	\$ 61,500	n/a	n/a	n/a
Expenditures:							
DJJ Program Costs	\$ 59,697	\$ 61,500	\$ 61,500	\$ 61,500	n/a	n/a	n/a
<i>CITT Fund</i>							
Revenues:							
CITT Surtax	\$ 1,933,079	\$ 1,800,000	\$ 1,600,000	\$ 1,500,000	(300,000)	\$ -	\$ -
Interest	32,469	7,000	23,000	30,000	23,000	-	-
Carryover	2,900,798	3,509,998	3,757,598	4,150,216	640,218	-	-
	\$ 4,866,346	\$ 5,316,998	\$ 5,380,598	\$ 5,680,216	\$ 363,218	\$ -	\$ -
Expenditures:							
Salaries and benefits	20,100	\$ 21,692	\$ 21,692	\$ 22,480	\$ 788	-	\$ -
Professional fees	30,064	0	23,500	-	-	-	-
Transportation:							
Resurfacing	190,204	619,325	668,820	-	(619,325)	-	-
Traffic Calming Study	-	-	-	-	-	-	-
Traffic Calming Projects	-	50,000	-	-	(50,000)	-	-
Transit:							
Circulator Bus	324,620	325,000	331,570	325,000	-	-	-
Bus Shelter Design	-	40,000	-	70,000	30,000	-	-
Bus Shelter Construction	42,534	361,000	-	-	(361,000)	-	-
MPO Transit Corridor Study	-	50,400	-	50,400	-	-	-
Transfer out	501,226	909,100	184,800	2,172,056	1,311,303	-	(48,347)
Carryover	3,757,598	2,940,481	4,150,216	3,040,280	51,452	-	48,347
	\$ 4,866,346	\$ 5,316,998	\$ 5,380,598	\$ 5,680,216	\$ 363,218	\$ -	\$ -
<i>Bike/Pedestrian Improvements Fund</i>							
Revenues:							
Grant (Federal TAP)	\$ -	\$ 317,657	\$ 285,891	\$ 31,766	\$ (285,891)	\$ -	\$ -
Transfer (PTP Funds)	58,958	71,500	64,350	7,150	(64,350)	-	-
	\$ 58,958	\$ 389,157	\$ 350,241	\$ 38,916	\$ (350,241)	\$ -	\$ -
Expenditures:							
Professional Services	\$ 59,958.00	\$ 19,500	\$ 17,550	\$ 1,950	\$ (17,550)	\$ -	\$ -
Contractual Services	-	369,657	332,691	36,966	(332,691)	-	-
	\$ 59,958	\$ 389,157	\$ 350,241	\$ 38,916	\$ (350,241)	\$ -	\$ -

SPECIAL REVENUE PROJECTS

Page 2 of 2

	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
<i>Transit Fund</i>							
Revenues:							
FDOT SMART Demo State Grant	\$ -	\$ 192,500	\$ -	\$ 192,500	\$ -	\$ -	\$ -
Transfer (PTP funds)	-	192,500	-	192,500	-	-	-
	<u>\$ -</u>	<u>\$ 385,000</u>	<u>\$ -</u>	<u>\$ 385,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:							
Contractual Services	\$ -	\$ 385,000	\$ -	\$ 385,000	\$ -	\$ -	\$ -
	<u>\$ -</u>	<u>\$ 385,000</u>	<u>\$ -</u>	<u>\$ 385,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>Franjo Road JPA</i>							
Revenues:							
Local Grant - Miami Dade County	\$ -	\$ -	\$ -	\$ 541,786	\$ 444,186	\$ -	\$ 97,600
Transfer (PTP funds)	-	-	-	-	48,347	-	(48,347)
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541,786</u>	<u>\$ 492,533</u>	<u>\$ -</u>	<u>\$ 49,253</u>
Expenditures:							
Design Phase Costs	\$ -	\$ -	\$ -	\$ 541,786	\$ 492,533	\$ -	\$ 49,253
Construction	-	-	-	-	-	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 541,786</u>	<u>\$ 492,533</u>	<u>\$ -</u>	<u>\$ 49,253</u>
<i>Transportation Fund</i>							
Revenues:							
Local Grant - TPO	\$ -	\$ -	\$ -	\$ 100,000	\$ 100,000	\$ -	\$ -
Transfer (PTP funds)	-	-	-	25,000	25,000	-	-
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:							
Contractual Services	\$ -	\$ -	\$ -	\$ 125,000	\$ 125,000	\$ -	\$ -



Capital Projects (Parks) Fund Budget Summary

REVENUES AND INFLOWS:	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
FUND BALANCES, BEGINNING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Interfund Transfers In	\$ 469,949	\$ 72,743	\$ 580,252	\$ 1,557,200	\$ 1,400,000	\$ 1,397,000
Grants	\$ -	\$ -	\$ -	\$ 200,000	\$ -	\$ 400,000
TOTAL REVENUES AND INFLOWS	\$ 469,949	\$ 72,743	\$ 580,252	\$ 1,757,200	\$ 1,400,000	\$ 1,797,000

EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2019-20
Improvements	\$ 469,949	\$ 72,743	\$ 580,252	\$ 1,757,200	\$ 1,400,000	\$ 1,797,000
FUND BALANCES, ENDING	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Stormwater Utility Fund Budget Summary

REVENUES AND INFLOWS:	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
FUND BALANCES, BEGINNING	\$ 4,914,149	\$ 4,855,722	\$ 4,899,347	\$ 5,511,477	\$ 5,523,816	\$ 5,122,600
Stormwater Billings	\$ 1,040,448	\$ 1,037,701	\$ 1,028,455	\$ 1,025,000	\$ 1,025,000	\$ 1,025,000
Grants	\$ -	\$ 158,629	\$ 380,371	\$ -	\$ -	\$ 800,000
Non-operating revenues and capital contributions	\$ 2,597	\$ 5,057	\$ 3,848	\$ -	\$ -	\$ -
SUBTOTAL	\$ 1,043,045	\$ 1,201,387	\$ 1,412,674	\$ 1,025,000	\$ 1,025,000	\$ 1,825,000
Transfers In	\$ -	\$ 38,878	\$ 316,941	\$ 180,000	\$ -	\$ 1,947,406
TOTAL REVENUES AND INFLOWS	\$ 1,043,045	\$ 1,240,265	\$ 1,729,615	\$ 1,205,000	\$ 1,025,000	\$ 3,772,406

EXPENDITURES AND OUTFLOWS:	ACTUAL FY 2016-17	ACTUAL FY 2017-18	ACTUAL FY 2018-19	ADOPTED FY 2019-20	PROJECTED ACTUAL FY 2019-20	TENTATIVE FY 2020-21
Salaries and benefits	\$ 251,555	\$ 267,083	\$ 271,500	\$ 300,806	\$ 304,366	\$ 317,399
Operating expenses	\$ 779,994	\$ 863,732	\$ 772,063	\$ 1,112,139	\$ 1,063,850	\$ 1,135,139
Capital outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt service	\$ 69,923	\$ 65,825	\$ 61,583	\$ 58,000	\$ 58,000	\$ 53,000
TOTAL EXPENDITURES AND OUTFLOWS	\$ 1,101,472	\$ 1,196,640	\$ 1,105,146	\$ 1,470,945	\$ 1,426,216	\$ 1,505,538

FUND BALANCES, ENDING	\$ 4,855,722	\$ 4,899,347	\$ 5,523,816	\$ 5,245,532	\$ 5,122,600	\$ 7,389,468
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<u>CAPITAL PROJECTS FUND - PARKS</u>	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Other Park Projects:							
Revenues:							
Transfer (Park Impact Fees)	\$ 8,146	\$ 164,000	\$ 360,000	\$ 37,000	\$ (127,000)	\$ -	\$ -
Transfer (General Fund)	572,106	1,393,200	1,040,000	1,360,000	(33,200)	-	-
FRDAP Grant (Franjo Park)	-	-	-	200,000	200,000	-	-
FDEP Grant - Kayak/Canoe Launch (LBTB Park)	-	200,000	-	200,000	-	-	-
	<u>\$ 580,252</u>	<u>\$ 1,757,200</u>	<u>\$ 1,400,000</u>	<u>\$ 1,797,000</u>	<u>\$ 39,800</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures:							
Improvements: Town-wide Parks	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Kayak/Canoe Launch (LBTB Park)	8,145	364,000	360,000	237,000	(127,000)	-	-
Franjo Park Restoration	572,106	1,393,200	1,040,000	1,560,000	166,800	-	-
	<u>\$ 580,251</u>	<u>\$ 1,757,200</u>	<u>\$ 1,400,000</u>	<u>\$ 1,797,000</u>	<u>\$ 39,800</u>	<u>\$ -</u>	<u>\$ -</u>

STORMWATER UTILITY FUND

	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Net Position, Beginning	\$ 4,899,347	\$ 5,511,477	\$ 5,523,816	\$ 5,122,600	\$ (388,877)	\$ -	\$ -
Revenues:							
Stormwater Billings	1,028,455	1,025,000	1,025,000	1,025,000	-	-	-
Interest and other	3,848	-	-	-	-	-	-
Grants	380,371	-	-	800,000	800,000	-	-
Transfer in	316,941	180,000	-	1,947,406	1,767,406	-	-
Total Revenues and Transfers In	1,729,615	1,205,000	1,025,000	3,772,406	2,567,406	-	-
Expenses:							
Salaries and benefits	271,500	300,806	304,366	317,399	16,593	-	-
Operating expenses	772,063	1,112,139	1,063,850	1,135,139	23,000	-	-
Capital outlay	0	-	-	-	-	-	-
Debt service	61,583	58,000	58,000	53,000	(5,000)	-	-
Total Expenses	1,105,146	1,470,945	1,426,216	1,505,538	34,593	-	-
Net Position, Ending	\$ 5,523,816	\$ 5,245,532	\$ 5,122,600	\$ 7,389,468	\$ 2,143,936	\$ -	\$ -

STORMWATER UTILITY

Category	ACTUAL FY 18/19	ADOPTED FY 19/20	FY 19/20 Actual PROJECTION	TENTATIVE FY 20/21	Net Change 8/10 Workshop vs Adopted FY 19/20	Net Change 8/26 Workshop vs 8/10 Workshop	Net Change 9/8 1st Hearing vs 8/26 Workshop
Salaries	\$ 197,613	\$ 212,009	\$ 215,000	\$ 218,994	\$ 6,985	A \$ -	\$ -
Payroll Taxes	14,920	16,219	16,448	16,753	534	A -	-
Retirement Contributions	22,541	28,418	28,819	33,652	5,234	A -	-
Life and Health Insurance	36,426	44,160	44,100	48,000	3,840	A -	-
Professional Services	15,103	127,000	127,000	127,000	-	-	-
Other Contractual Services	527,274	738,000	700,000	761,000	23,000	B -	-
Contractual Services-CR Sec 3	-	-	-	-	-	-	-
Contractual Services-Saga Bay 1.7	-	-	-	-	-	-	-
Franjo Park Drainage	-	-	-	-	-	-	-
Whispering Pines Swale Imp.	-	-	-	-	-	-	-
Travel & Per Diem	1,543	5,300	250	5,300	-	-	-
Communications & Freight	186	-	-	-	-	-	-
Rentals & Leases	15,415	15,589	15,500	15,589	-	-	-
Repairs & Maintenance	944	2,250	2,000	2,250	-	-	-
Printing & Binding	7,122	10,000	9,000	10,000	-	-	-
Office Supplies	-	2,000	500	2,000	-	-	-
Operating Supplies	1,336	4,000	2,500	4,000	-	-	-
Operating Supplies - Fuel	1,065	1,500	1,100	1,500	-	-	-
Dues, Subscriptions, Memberships	4,721	6,500	6,000	6,500	-	-	-
Depreciation	197,354	200,000	200,000	200,000	-	-	-
Capital Outlay	-	-	-	-	-	-	-
Other Debt Service	61,583	58,000	58,000	53,000	(5,000)	-	-
	<u>\$ 1,105,146</u>	<u>\$ 1,470,945</u>	<u>\$ 1,426,216</u>	<u>\$ 1,505,538</u>	<u>\$ 34,593</u>	<u>\$ -</u>	<u>\$ -</u>

Significant Changes from the 8/26/20 Budget Workshop

No Proposed Changes

Significant Changes from the 8/10/20 Budget Workshop

No Proposed Changes

Significant Changes from the FY 19/20 Adopted Budget

- A - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments as well as to projected increase in health insurance premiums
- B - Increase results primarily from the contracted cost of street sweeping services

BUDGET WORKSHEET		Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.		
REGULAR SALARIES OBJECT CODE 12.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Allocated from Public Works (30%)	\$91,521		\$91,521	\$90,413
Stormwater Utility Manager	\$79,676		\$79,676	\$74,906
Administrative Assistant	\$44,675		\$44,675	\$42,000
COLA (1.78% - BLS)	\$2,213		\$2,213	\$3,823
Merit Pool (3%)	\$909		\$909	\$867
REGULAR SALARIES TOTAL	\$218,994		\$218,994	\$212,009

BUDGET WORKSHEET		Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.		
OTHER CONTRACTUAL SERVICES OBJECT CODE 34.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Catch Basin, Manhole & Infiltration Trench Inspection & Cleaning	\$300,000		\$300,000	\$300,000
Street Sweeping Services*	\$73,000		\$73,000	\$50,000
Canal Maintenance* (Miami-Dade Interlocal)	\$100,000		\$100,000	\$100,000
Billing Services* (WASD Interlocal)	\$55,000		\$55,000	\$55,000
NPDES Monitoring* (DERM Interlocal)	\$24,000		\$24,000	\$24,000
Swale Maintenance/Litter Collection* (Portion)	\$49,000		\$49,000	\$49,000
Neighborhood Drainage Improv./Repairs	\$100,000		\$100,000	\$100,000
Right-of-Way Tree Planting	\$50,000		\$50,000	\$50,000
GIS Services - ITD	\$10,000		\$10,000	\$10,000
(*) Per Contract				
OTHER CONTRACTUAL SERVICES TOTAL	\$761,000	\$0	\$761,000	\$738,000

BUDGET WORKSHEET	Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.			
CONTRACTUAL SERVICES - CUTLER RIDGE SEC 3 OBJECT CODE 3410				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
CUTLER RIDGER SEC 3				
Construction	\$1,908,050		\$1,908,050	\$0
CEI	\$84,000		\$84,000	\$0
Less Capitalized	(\$1,992,050)		(\$1,992,050)	\$0
Funding:				
PTP (\$1,542,050)				
Grant (\$200,000)				
Stormwater Fees (\$250,000)				
CONTRACTUAL SERVICES - CUTLER RIDGE SEC 3 TOTAL	\$0	\$0	\$0	\$0

BUDGET WORKSHEET		Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.		
CONTRACTUAL SERVICES - SAGA BAY 1.7 OBJECT CODE 3415				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
SAGA BAY 1.7				
Construction	\$920,356		\$920,356	\$0
CEI	\$85,000		\$85,000	\$0
	\$0		\$0	\$0
Less Capitalized	(\$1,005,356)		(\$1,005,356)	\$0
Funding:				
PTP (\$405,356)				
Grant (\$600,000)				
CONTRACTUAL SERVICES - SAGA BAY 1.7 TOTAL	\$0	\$0	\$0	\$0

BUDGET WORKSHEET		Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.		
CONTRACTUAL SERVICES - WHISPERING PINES SWALE OBJECT CODE 3425				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Whispering Pines Swale Improvements	\$0		\$0	\$280,000
Less Capitalized	\$0		\$0	(\$280,000)
CONTRACTUAL SERVICES - WHISPERING PINES SWALE TOTAL	\$0	\$0	\$0	\$0

BUDGET WORKSHEET		All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.		
OPERATING SUPPLIES				
OBJECT CODE 52.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Miscellaneous Operating Supplies	\$4,000		\$4,000	\$4,000
- Tools				
- Uniforms/Boots				
- Safety Equipment				
OPERATING SUPPLIES TOTAL	\$4,000		\$4,000	\$4,000

BUDGET WORKSHEET	Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.			
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS OBJECT CODE 54.000				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Memberships:				
FL Stormwater Association	\$2,500		\$2,500	\$2,500
Certified Flood Plan Mgr Association	\$2,500		\$2,500	\$2,500
Arborist Membership	\$500		\$500	\$500
Books, Pubs., Subscriptions:				
APWA Training Manuals	\$400		\$400	\$400
FDOT Training Manuals	\$300		\$300	\$300
NPDES Compliance Publications	\$300		\$300	\$300
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$6,500		\$6,500	\$6,500

BUDGET WORKSHEET	
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DEPRECIATION EXPENSE OBJECT CODE 59				
DESCRIPTION	MANAGER REQUEST	Council Changes	FY20/21 BUDGET	FY19/20 BUDGET
Depreciation	\$200,000		\$200,000	\$200,000
DEPRECIATION EXPENSE TOTAL	\$200,000		\$200,000	\$200,000



APPENDIX "A"

FULL-TIME POSITIONS BY DEPARTMENT



Appendix A

Full-Time Positions by Department

DEPARTMENT	PRIOR FY18-19	CURRENT FY19-20	NET POSITION CHANGES	TENTATIVE FY 20-21
<i>General Fund:</i>				
Mayor and Council	5	5	0	5
Town Clerk	3	3	0	3
Town Attorney	0	0	0	0
General Government	6	6	0	6
Finance	3	3	0	3
Community Development	6	6	0	6
Public Works	4	4	0	4
Police (Clerical Staff)	0	0	0	0
Community Services and Parks	7	7	0	7
Town Hall Building	1	0	0	0
Total Full-Time Staff Positions	30	29	0	29
<i>The Children's Trust Grant Fund</i>	<i>1</i>	<i>1</i>	<i>0</i>	<i>1</i>
<i>Stormwater Fund</i>	<i>2</i>	<i>2</i>	<i>0</i>	<i>2</i>
<i>Police Services *</i> <i>(via contract with Miami-Dade County)</i>	<i>60</i>	<i>60</i>	<i>0</i>	<i>60</i>

* - includes vacant position(s)





APPENDIX "B"

FUND BALANCE RESERVE POLICY ANNUAL CERTIFICATION



Office of the Town Manager

Rafael G. Casals, ICMA-CM, CFM
Town Manager

MEMORANDUM

To: Honorable Mayor and Town Council

From: Rafael G. Casals, ICMA-CM, CFM, Town Manager

Date: September 22, 2020

Re: **Fund Balance Reserve Policy Annual Certification Pursuant to Ordinance #13-06 (As Amended)**

On October 21, 2015, the Town adopted Ordinance #15-07, which amended Ordinance #13-06 adopted on April 17, 2013 establishing a Fund Balance Reserve Policy. Ordinance #13-06, as amended, requires both the Town Manager and Finance Director to certify, as part of the annual budget adoption process, that the adopted budget complies with the provisions of the Ordinance.

Below is an excerpt of Section VI, which requires an Annual Certification:

***“Annual Review and Compliance Certification** Compliance with the provisions of this policy shall be reviewed as a part of the annual budget adoption process. The budget presented to the Town Council for consideration and deliberation will include a calculation demonstrating compliance with this fund balance policy and the Town Manager and Finance Director shall include in the budget book written certification signifying that the adopted budget complies with the provisions of this policy.”*

Section II of the Ordinance, as amended, provides that the Town maintain a reservation of fund balance equal to a minimum of seventeen percent (17%) of the next Fiscal Year’s operating expenditure budget for the General Fund. The amount so determined will be set aside in an unassigned fund balance category called “reserve for contingencies and emergencies”.

Based on the *Tentative* FY 2020-21 budget presented to the Town Council on September 22, 2020, General Fund operating expenditures, as defined, total \$19,215,391, seventeen percent (17%) of which would yield a minimum reserve of \$3,266,616. The *tentative* General Fund budget for FY 2020-21, based on the advertised millage rate of 2.6500 mills, provides for an unassigned fund balance amount of **\$10,077,295** for contingencies and emergencies.

This memorandum is being issued to certify that the *Tentative* budget complies with the provisions of the Fund Balance Reserve Ordinance, as amended. Based on the calculation in the preceding paragraph, the *Tentative* FY 2020-21 General Fund budget is in compliance with the Town’s Fund Balance Reserve Ordinance.





APPENDIX "C"

ESTIMATED MILLAGE COST PER DEPARTMENT(S)



ESTIMATED MILLAGE COST OF DEPARTMENTS* GENERAL FUND

(Fiscal Year Ending 9/30/2021)

Tentative Millage Rate = 2.6500 mils per \$1,000

Tentative Budget Fiscal Year 2020-21

<u>DEPARTMENT</u>	<u>TENTATIVE 2020-21 BUDGET COST</u>	<u>ESTIMATED MILLAGE COST PER \$1,000</u>	<u>PERSONNEL</u>	<u>TOTAL PERSONNEL</u>	<u>DESCRIPTION</u>
Mayor and Council	\$206,144	0.0152	5 Elected Officials	5 Employees	Serve as Town's Legislative Body.
Town Clerk	\$615,145	0.0455	1 Charter Official 2 Full-Time Employees	3 Employees	Serves Mayor and Town Council.
General Government	\$19,196,593	1.4197	1 Charter Official 5 Full-Time Employees 1 Part-Time Employees	7 Employees	Provides Administration Support to Other Departments.
Finance	\$538,119	0.0398	3 Full-Time Employees 1 Part-Time Employee	4 Employees	Accounting, Payroll and Financial Reporting Services; Processes Certain Revenues.
Town Attorney	\$500,000	0.0370	1 Charter Official (With Support from Subject Matter Experts/Firm)	1 Employee	Contracted Firm Provides the Town with Legal Counsel/Services.
Community Development	\$1,254,692	0.0928	6 Full-Time Employees 1 Part-Time Employee	7 Employees	Provides Building and Zoning Compliance and Planning for Future Activities.
Public Works	\$1,029,388	0.0761	4 Full-Time Employees	4 Employees	Provides Maintenance of Roads, Public Areas and Public Facilities.
Police Services	\$10,325,672	0.7637	60 Contracted Positions	60 Employees	Provides Law Enforcement Services Through Interlocal Agreement with Miami-Dade Police Department.
Parks & Recreation	\$2,165,968	0.1602	8 Full-Time Employees 15 Part-Time Employees	23 Employees	Provides Activities and Programs at Town Parks.
	\$35,831,721	2.6500			

*As per Town Charter Section 6.2 Citizen's Bill of Rights (A)(11)



APPENDIX "D"

GLOSSARY



Glossary of Terms

Adopted Budget	The proposed budget as formally approved by the Town Council.
Amended Budget	The adopted budget as formally adjusted by the Town Council.
Appropriation	A specific amount of money authorized by the Town Council for the purchase of goods or services.
Assessed Property Value	The value set upon real estate or other property by the County Property Appraiser before reductions associated with applicable exemptions, such as homestead exemption. Pursuant to Amendment 10 of the State Constitution, annual growth in assessed value on property with homestead exemption is limited to three percent or the growth in the consumer price index, whichever is lower. The limitation does not apply to new construction on the property or when property is sold, at which time the assessed value becomes the market value pursuant to state law.
Balanced Budget	A budget in which planned funds or revenues available are equal to fund planned expenditures. In Florida, it is a requirement that the budget adopted by the Town Council be balanced.
Budget	A fiscal plan of programs, services, and construction projects expected to be carried out, funded within available revenues within a specific period of time, usually the 12 months of the fiscal year.
Budget Ordinance	The schedule of revenues and expenditures for the upcoming fiscal year by fund, which is adopted by the Town Council each year.
Capital Outlay	Fixed assets, which have a value to \$1,000 or more and have a useful economic lifetime of more than one year; or assets of any value if the nature of the item is such that it must be controlled for custody purposes as a fixed asset.
Cash Carryover	Unexpended funds that remain at the end of the fiscal year and that may be used in the next fiscal year.
Contingency	An appropriation of funds available to cover unforeseen events that occur during the fiscal year. These funds, if not used, lapse at year-end. The contingency fund is not the same as fund balance.
Debt Service	The payment of principal and interest on borrowed funds such as bonds. In Florida, governments may not borrow for operating purposes. All financings must be for capital.



Deficit	The excess of liability over assets (or expenditures over revenues) in a fund over an accounting period. Deficit spending is not permitted in Florida.
Encumbrances	Obligations incurred in the form of orders, contracts and similar items that will become payable when goods are delivered or services rendered.
Expenditures	The disbursement of appropriated funds to purchase goods and/or service.
Fiscal Year	A yearly accounting period without relationship to the calendar year. The Town's fiscal year is from October 1 to September 30.
FTE	Full-time Equivalent – A part-time position converted to the decimal equivalent of a full-time position based on 2,080 hours per year.
Fund	An independent fiscal and accounting entity with a self-balancing set of accounts. Funds are established to attain certain objectives or to simply segregate activities. An example is the Transportation Fund.
Fund Balance	The excess or deficit of assets over liabilities in a fund. The Fund Balance is not the same as cash carryover.
General Fund	A governmental fund established to account for resources and uses of general operating function of the Town. Resources are, in the majority, provided by taxes.
GIC- Geographic Information System	A system designed to capture, store, manipulate, analyze, manage, and present all types of geographical data.
Grant	A contribution by one governmental unit to another unit. The contribution is usually made to aid in the support of a specified function.
Impact Fee	A fee charged on new development to finance infrastructure such as roads, parks, schools, fire and police facilities, or other capital purchases required to offset the effects of development and increased congestion.
Infrastructure	Public domain fixed assets including roads, bridges, curbs, gutters, sidewalks, drainage systems, and lighting systems.



Interlocal Agreement	A contractual agreement between two or more governmental entities.
Mill of Tax	A taxation unit equal to one dollar of tax obligation for every \$1,000 of taxable valuation of property. One mill levied on a property valued at \$200,000 would produce a tax levy of \$200.
Millage Rate	The total tax obligation per \$1,000 of assessed valuation of property.
Operating Budget	A budget for general revenues and expenditures such as salaries, utilities, and supplies.
Part 1 Crimes	The United States Department of Justice, Federal Bureau of Investigations, Uniform Crime Reporting (UCR) Program, collects statistics on the number of offenses known to law enforcement. As a result, the Miami-Dade Police Department reports Part I Crimes to the UCR Program as Homicide, Forcible Sex Offenses, Robbery, Aggravated Assaults, Burglary, Larceny and Motor Vehicle Theft. These offenses are known as serious crimes and occur with regularity in all areas throughout the country which are likely to be reported to police.
Projections	Estimates of anticipated revenues, expenditures, or other quantitative data for specific time periods, usually fiscal years.
Property Tax	A tax levied on the assessed value of real and personal property. This tax is also known as Ad Valorem tax.
QNIP	A County program that focuses on infrastructure needs neighborhoods. It includes construction and repair of sidewalks, local and major drainage improvements, road resurfacing and park facility improvements.
Rollback Millage Rate	The millage rate necessary to raise the same amount of Ad Valorem tax revenue as the previous year, excluding taxes from new construction.
Stormwater Utilities Fee	Under the provisions of the Florida Air and Water Pollution Control Act (F.S. 403.0891) local governments are required to develop stormwater management programs. The Act permitted local jurisdictions to create stormwater utilities and to charge a fee to fund the operations of the utility.
Tax Base	Total assessed valuation of real property within municipal limits.
Tax Levy	The total amount to be raised by a tax.



Tax Rate (Property)	The amount of tax levied for each \$1,000 of taxable valuation. The Property Tax Rate is the same as the millage rate.
Taxable Value	The assessed value of property less homestead and other exemptions, if applicable.
TRIM- Truth in Millage	The Florida Truth in Millage Act (F.S. 200.065) serves to formalize the property tax levying process by requiring a specific method of tax rate calculation, form of notice, public hearing requirements and advertisement specifications prior to the adoption of a budget and millage rate.
UMSA- Unincorporated Municipal Service Area	The area of Dade County that is not formed as a city or municipality but that receives municipal-like services from Miami-Dade County. The area is taxed exclusively for these services through a millage applied only the two (2) unincorporated municipal services area (UMSA). Pursuant to the state constitution UMSA is treated by the state as a municipality.
Unappropriated	Not obligated for specific purposes.
Unencumbered	The portion of an allotment not yet expended or encumbered.
User Fees	Charges for expenses incurred when services are provided to an individual or groups and not the community at large. Effective utilization of user fees depends on identifying specific beneficiaries of services and then determining the full cost of the service they are consuming (e.g. building inspections).

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