GENERAL FUND

	ACTUAL FY 17/18	ADOPTED 2.4323 mill rate FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED 2.6047 mill rate FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop		Net Change 9/10 1st Hearing vs 7/29 Workshop	
REVENUES and INFLOWS:										
General Revenues:										
Ad Valorem	$ 5,412,467	$ 5,817,635	$ 5,900,000	$ 6,558,601	$ 324,166	A	(17,301)	1	434,101	a
Utility Taxes	3,202,656	3,250,000	3,250,000	3,250,000	-		-		-	
Local Gov't Half-Cent Sales Tax	3,541,752	3,400,844	3,500,000	3,490,402	99,156	A	(9,598)	2	-	
Communications Services Tax	1,076,863	1,033,982	1,000,000	963,572	(8,982)	A	-		(61,428)	b
Revenue Sharing	1,331,520	1,266,000	1,335,000	1,292,444	9,000	A	17,767	2	(323)	b
Electrical Franchise Fees	1,159,978	1,050,000	1,114,000	1,415,000	50,000	A	(100,000)	3	415,000	c
Solid Waste Franchise Fees	292,728	200,000	215,000	200,000	-		-		-	
Licenses and Registrations	214,640	150,000	150,000	150,000	-		-		-	
1st Local Option Gas Tax	577,746	560,012	570,000	553,308	4,988	A	(11,692)	2	-	
Building Permits	1,025,574	800,000	900,000	800,000	-		-		-	
Zoning Fees	125,353	100,000	95,000	100,000	-		-		-	
Code Compliance Fines	99,257	75,000	70,000	75,000	-		-		-	
Other Building and Zoning	51,877	30,000	42,000	30,000	-		-		-	
Parks Fees	140,923	130,000	130,000	130,000	-		-		-	
Judgements and Fines	130,566	150,000	80,000	90,000	(50,000)	B	-		(10,000)	d
Rentals from Town Hall Building Operations	587,180	700,000	740,000	810,000	110,000	C	-		-	
Misc Revenues	741,233	150,000	437,000	190,000	-		-		40,000	e
Grants	608,164	-	0	2,500	-		2,500	4	-	
Investment Income	125,767	40,000	175,000	143,250	105,000	D	(7,500)	5	5,750	f
Sub-total	20,446,244	18,903,473	19,703,000	20,244,077	643,328		(125,824)		823,100	
Transfer In from Special Revenues	227,132	225,000	300,000	225,000	-		-		-	
Balances brought forward	18,750,817	16,730,378	19,368,497	17,953,733	776,044		(26,500)		473,811	
Proceeds from debt service	-	-		-	-		-		-	
Total Revenues and Inflows	$ 39,424,193	$ 35,858,851	$ 39,371,497	$ 38,422,810	$ 1,419,372		(152,324)		1,296,911	
EXPENDITURES, OUTFLOWS AND FUND BALANCES:										
EXPENDITURES and OUTFLOWS:										
Mayor & Council	$ 158,701	$ 206,232	$ 182,426	$ 209,561	$ 3,329		-		-	
Town Clerk	428,617	543,110	542,866	512,922	(30,188)		-		-	
General Government	2,782,963	2,788,668	2,846,465	2,896,542	115,253		1,500		(8,879)	g
Finance	465,803	480,790	482,220	537,296	56,506		-		-	
Town Attorney	424,262	500,000	400,000	500,000	-		-		-	
Community Development	1,490,476	1,430,279	1,444,300	1,348,476	(74,764)		(7,039)		-	
Public Works	1,121,702	981,234	1,105,200	1,088,442	107,208		-		-	
Law Enforcement	9,446,949	9,989,987	9,975,987	10,322,087	332,100		-		-	
Parks	2,017,492	1,966,554	2,010,800	2,162,470	544,725		(348,809)		-	
Cutler Bay Town Center	1,662,488	1,765,221	1,691,000	1,631,718	(133,503)		-		-	
Transfer Out to Capital Projects	56,243	1,393,200	700,000	1,200,000	6,800		(200,000)		-	
Transfer Out to Special Revenue	-	10,000	36,500	-	(10,000)		-		-	
Transfer Out to Stormwater	-	-	-	-	-		-		-	
Total Expenditures and Outflows	20,055,696	22,055,275	21,417,764	22,409,514	917,466		(554,348)		(8,879)	
FUND BALANCES:										
Fund Balance - Nonspendable	432,821	400,000	400,000	450,000	50,000		-		-	
Fund Balance - Restricted										
Public safety	68,851	70,000	70,000	75,000	5,000		-		-	
Fund Balance - Assigned:										
Building: capital reserve	500,000	500,000	500,000	500,000	-		-		-	
Building: operating reserve	500,000	500,000	500,000	500,000	-		-		-	
Reserve for future land acquisition	-	-	-	-			-		-	
Fund Balance - Unassigned:										
Contingencies and Emergencies	15,866,825	10,333,576	14,483,733	12,488,296	446,906		402,024		1,305,790	
Grant Match Reserves	500,000	500,000	500,000	500,000	-		-		-	
Insurance contingencies	1,500,000	1,500,000	1,500,000	1,500,000	-		-		-	
Other reserves	-	-	-	-	-		-			
Total Fund Balances	19,368,497	13,803,576	17,953,733	16,013,296	501,906		402,024		1,305,790	
Total Expenditures, Outflows and Fund Balances	$ 39,424,193	$ 35,858,851	$ 39,371,497	$ 38,422,810	$ 1,419,372		(152,324)		1,296,911	
			0	0						

Budgeted "dip" for the Proposed FY 19/20 budget is approximately $1.94 million

GENERAL FUND

Significant Changes from the FY 18/19 Adopted Budget:

A - Placeholder amount utilized pending finalization of revenue estimates from State and/or County

B - This revenue category has been trending down the past few years. Budget in line with FY 2019 projection

C - Increase reflects higher occupancy rate in the CBTC building

D - Increase reflects better interest rate environment and level of cash balances available for investment

Significant Changes from the June 27, 2019 Budget Workshop:

1 - Change reflects utilization of July 1, 2019 certified taxable value issued by Property Appraiser

2 - Change reflects issuance of the official revenue estimate for this category by the State

3 - This category was reduced based on some initial guidance from the County that our 2019 FPL franchise fee payment might be slightly less than the 2018 payment. Given the unpredicability of this payment on a year to year basis, we determined it prudent to reduce this revenue category (we should know the exact 2019 amount sometime in early to mid August and we can adjust this category as necessary for the 1st Budget Hearing)

4 - Reflects receipt of a mini-grant to provide for adult programming activities (managed by the Parks Dept.)

5 - Change reflects fine tuning of the projected interest earnings calculation

Significant Changes from the July 29, 2019 Budget Workshop:

a - Change reflects utilization of the "ceiling" millage rate (2.6047 mills) as advertised by the Miami-Dade Property Appraiser

b - Change reflects revised Department of Revenue estimates, budgeted at 95%

c - Change reflects anticipated results from final pro-rated year of payments from Miami-Dade County and pro-rated 1st year of payments based on the Town's own agreement with FPL

d - Change reflects lower anticipated revenues based on recent trends

e - Change reflects revised estimates for certain miscellaneous revenues

f - Change reflects fine tuning of the projected interest earnings calculation

g - Change reflects elimination of the part-time grant writer position ($44,879 savings), offset by in increase in other contractual services ($36,000) for a grant writing consultant

MAYOR & COUNCIL

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop	Net Change 9/10 1st Hearing vs 7/29 Workshop
Executive Salaries	$ 46,950	$ 48,246	$ 48,246	$ 49,824	$ 1,578		$ -	$ -
Payroll Taxes	3,810	4,783	4,400	4,665	(118)		-	-
Retirement Contributions	18,742	24,123	22,000	24,912	789		-	-
Life and Health Insurance	46,872	61,500	48,000	69,000	7,500	A	-	-
Professional Services	-	-	-	-	-		-	-
Other Contractual Services	-	-	-	-	-		-	-
Travel & Per Diem	19,107	30,700	30,700	30,700	-		-	-
Communications & Freight	8,373	10,580	10,580	4,460	(6,120)	B	-	-
Other Current Charges	1,561	5,000	500	5,000	-		-	-
Operating Supplies	363	5,000	4,000	5,000	-		-	-
Dues, Subscriptions, Memberships	12,923	16,300	14,000	16,000	(300)		-	-
Capital Outlay	-	-	-	-	-		-	-
	$ 158,701	$ 206,232	$ 182,426	$ 209,561	$ 3,329		$ -	$ -

Significant Changes from the FY 18/19 Adopted Budget:

A - Reflects orojected increases in health insurance premiums

B - Decrease reflects budgeting tablet data plans in General Government department and not all Council members electing to receive a cell phone allowance

Significant Changes from the June 27, 2019 Budget Workshop:

Not Applicable

Significant Changes from the July 29, 2019 Budget Workshop:

Not Applicable

TOWN CLERK

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop	Net Change 9/10 1st Hearing vs 7/29 Workshop
Salaries	$ 206,320	$ 218,158	$ 217,500	$ 234,806	$ 16,648	A	$ -	$ -
Payroll Taxes	16,065	17,166	17,166	18,440	1,274	A	-	-
Retirement Contributions	28,624	39,996	35,000	46,686	6,690	A	-	-
Life and Health Insurance	25,566	36,900	35,000	41,400	4,500	A	-	-
Other Contractual Services	46,322	65,000	95,000	15,000	(50,000)	B	-	-
Travel & Per Diem	7,103	10,100	6,500	10,100	-		-	-
Communications & Freight	1,568	3,440	2,000	3,440	-		-	-
Rentals & Leases	4,808	4,700	4,700	2,400	(2,300)		-	-
Repairs & Maintenance	43,198	66,850	55,000	57,850	(9,000)	C	-	-
Printing & Binding	61	1,000	500	1,000	-		-	-
Other Current Charges	44,364	73,000	65,000	73,000	-		-	-
Operating Supplies	3,346	4,000	3,500	4,000	-		-	-
Dues, Subscriptions, Memberships	1,272	2,800	2,500	2,800	-		-	-
Capital Outlay	-	-	3,500	2,000	2,000		-	-
	$ 428,617	$ 543,110	$ 542,866	$ 512,922	$ (30,188)		$ -	$ -

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 reflects reduced budget for election costs

C - Decrease primarily reflects transitioning away from the current web site host to Municode Web (which is budgeted for in the General Government department)

Significant Changes from the June 27, 2019 Budget Workshop:

Not Applicable

Significant Changes from the July 29, 2019 Budget Workshop:

Not Applicable

GENERAL GOVERNMENT

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop		Net Change 9/10 1st Hearing vs 7/29 Workshop	
Salaries	$ 484,319	$ 551,542	$ 550,000	$ 543,797	$ 30,401	A	$ -		$ (38,146)	a
Payroll Taxes	31,951	42,927	40,000	42,335	2,326	A	-		(2,918)	a
Retirement Contributions	84,582	101,931	100,000	114,087	15,971	A	-		(3,815)	a
Life and Health Insurance	63,235	73,800	73,000	82,800	9,000	A	-		-	
Professional Services	74,583	65,000	80,000	95,000	30,000	B	-		-	
Other Contractual Services	312,704	232,100	300,000	262,740	(5,360)		-		36,000	a
Travel & Per Diem	31,341	24,700	22,000	24,700	-		-		-	
Communications & Freight	75,981	94,634	85,000	83,646	(10,988)	C	-		-	
Utilities	3,029	5,000	5,000	5,000	-		-		-	
Rentals & Leases	9,497	11,526	11,526	10,526	(1,000)		-		-	
Insurance	196,294	229,500	215,000	292,500	61,500	D	1,500	1	-	
Repairs & Maintenance	70,542	64,369	50,000	69,065	4,696		-		-	
Printing & Binding	8,193	5,000	5,000	5,000	-		-		-	
Promotional	-	4,000	5,000	4,000	-		-		-	
Other Current Charges	21,172	38,000	35,000	38,000	-		-		-	
Office Supplies	8,068	10,000	10,000	10,000	-		-		-	
Operating Supplies	12,908	8,125	8,125	10,000	1,875		-		-	
Dues, Subscriptions, Memberships	35,507	32,514	32,514	55,216	22,702	E	-		-	
Capital Outlay	65,675	-	26,500	7,530	7,530	F	-		-	
Debt Service - Principal	688,437	704,900	704,900	667,800	(37,100)	G	-		-	
Debt Service - Interest	158,323	142,100	142,100	125,800	(16,300)	G	-		-	
Contributions and Aid to Governmental Entities	-	-	-	-	-		-		-	
	$ 2,436,341	$ 2,441,668	$ 2,500,665	$ 2,549,542	$ 115,253		$ 1,500		$ (8,879)	

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 - Increase results primarily to budgeting a marketing consultant for the 2020 Census ($25,000) and an increase in budget ($5,000) for financial advisory services

C - Decrease results primarily to consolidation of the phone/internet services though our Interlocal agreement with Miami-Dade ITD, offset by an approximate $5,000 increase consolidating phone/data services for all departments in the General Government department

D - Increase reflects anticipated increases in the Town's property and other business insurance

E - Increase primarily results from increased IT licensing costs (approximately $17,000) and increased staff training ($5,000)

F - Current year budget provides for SQL database licenses that were not budgeted in the prior year

G - Decrease reflects anticipated loan amortization for the current year

Significant Changes from the June 27, 2019 Budget Workshop:

1 - Reflect premium increase for enhanced cyber security insurance coverage

Significant Changes from the July 29, 2019 Budget Workshop:

a - Change reflects elimination of the part-time grant writer position ($44,879 savings), offset by in increase in other contractual services ($36,000) for a grant writing consultant

QUALITY NEIGHBORHOOD IMP PROGRAM

PART OF GENERAL GOVT

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19	Net Change 7/29 Workshop vs 6/27 Workshop	Net Change 9/10 1st Hearing vs 7/29 Workshop
QNIP Debt Service	$ 346,622	$ 347,000	$ 345,800	$ 347,000	$ -	$ -	$ -

No Proposed Changes

FINANCE

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop	Net Change 9/10 1st Hearing vs 7/29 Workshop
Salaries	$ 256,957	$ 267,236	$ 269,000	$ 293,973	$ 26,737	A	$ -	$ -
Payroll Taxes	19,096	20,444	20,600	22,489	2,045	A	-	-
Retirement Contributions	43,159	49,840	46,000	57,274	7,434	A	-	-
Life and Health Insurance	38,069	36,900	39,000	41,400	4,500	A	-	-
Accounting and Auditing	28,265	36,000	36,000	34,900	(1,100)		-	-
Other Contractual Services	7,480	8,520	8,520	8,400	(120)		-	-
Travel & Per Diem	883	1,200	2,400	1,200	-		-	-
Repairs & Maintenance	67,008	57,150	58,000	61,000	3,850	B	-	-
Other Current Charges	-	600	-	600	-		-	-
Operating Supplies	-	-	-	-	-		-	-
Dues, Subscriptions, Memberships	2,386	2,900	2,700	3,000	100		-	-
Capital Outlay	-	-	-	-	-		-	-
Accounting Software	2,500	-	-	13,060	13,060	C	-	-
	$ 465,803	$ 480,790	$ 482,220	$ 537,296	$ 56,506		$ -	$ -

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 the addition of a part-time Accounting Clerk and the projected increase in health insurance premiums

B - Increase primarily reflects the maintenance cost of implementing an online payment system for receivables and licensing ($4,000) offset to some extent by changes in maintenance costs for other software systems

C - Increase reflects implementation of an online payment system for receivables and licensing (was proposed in the prior year budget but was deferred)

Significant Changes from the June 27, 2019 Budget Workshop:

Not Applicable

Significant Changes from the July 29, 2019 Budget Workshop:

Not Applicable

TOWN ATTORNEY

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19	Net Change 7/26 Workshop vs 6/27 Workshop	Net Change 9/10 1st Hearing vs 7/29 Workshop
Professional Services	$ 424,262	$ 450,000	$ 400,000	$ 450,000	$ -	$ -	$ -
Litigation Services	-	50,000	0	50,000	-	-	-
	$ 424,262	$ 500,000	$ 400,000	$ 500,000	$ -	$ -	$ -

No Proposed Changes

COMMUNITY DEVELOPMENT

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop		Net Change 9/10 1st Hearing vs 7/29 Workshop
Salaries	$ 484,918	$ 504,125	$ 425,000	$ 447,451	$ (51,485)	A	$ (5,189)	1	$ -
Payroll Taxes	37,297	38,566	32,500	34,230	(3,939)	A	(397)	1	-
Retirement Contributions	68,869	81,138	55,000	65,295	(14,390)	A	(1,453)	1	-
Life and Health Insurance	87,850	86,100	80,000	82,800	(3,300)	A	-		-
Professional Services	16,147	80,000	120,000	80,000	-		-		-
Court Reporter Service	-	800	-	800	-		-		-
Other Contractual Services	773,721	597,700	700,000	597,700	-		-		-
Travel & Per Diem	1,513	5,000	5,000	5,000	-		-		-
Communications & Freight	1,570	3,150	3,150	1,500	(1,650)		-		-
Rentals & Leases	1,286	1,500	1,500	1,500	-		-		-
Repairs & Maintenance	4,561	5,700	5,700	5,700	-		-		-
Printing & Binding	2,489	2,500	1,500	2,500	-		-		-
Other Current Charges	-	1,000	500	1,000	-		-		-
Office Supplies	3,952	5,000	4,000	5,000	-		-		-
Operating Supplies	2,284	3,500	3,500	3,500	-		-		-
Dues, Subscriptions, Memberships	4,019	14,500	5,000	14,500	-		-		-
Capital Outlay	-	-	1,950	-	-		-		-
	$ 1,490,476	$ 1,430,279	$ 1,444,300	$ 1,348,476	$ (74,764)		$ (7,039)		$ -

Significant Changes from the FY 18/19 Adopted Budget:

A - Decrease in salaries and benefits due primarily to restructuring of department, offset to some extent by anticipated merit and COLA pay increases and projected increases in health insurance premiums

Significant Changes from the June 27, 2019 Budget Workshop:

1 - Adjusted based on employment offer accepted by Community Development Director applicant

Significant Changes from the July 29, 2019 Budget Workshop:

Not Applicable

PUBLIC WORKS

Category	Actual FY 16/17	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/23 Workshop vs 7/9 Workshop	Net Change 9/10 1st Hearing vs 7/29 Workshop
Salaries	$ 181,807	$ 186,358	$ 190,000	$ 195,896	$ 9,538	A	$ -	$ -
Payroll Taxes	13,643	14,256	14,500	14,986	730	A	-	-
Retirement Contributions	26,735	30,987	30,000	35,227	4,240	A	-	-
Life and Health Insurance	31,851	31,980	33,000	35,880	3,900	A	-	-
Professional Services	-	20,000	5,000	20,000	-		-	-
Other Contractual Services	751,342	581,000	730,000	669,000	88,000	B	-	-
Travel & Per Diem	114	2,100	1,500	2,100	-		-	-
Communications & Freight	2,250	2,900	1,200	700	(2,200)		-	-
Rentals & Leases	64,001	60,903	64,000	60,903	-		-	-
Repairs & Maintenance	21,196	4,000	3,000	4,000	-		-	-
Printing & Binding	24	1,500	500	1,500	-		-	-
Other Current Charges	1,518	500	500	500	-		-	-
Office Supplies	1,631	2,750	1,500	2,750	-		-	-
Operating Supplies	7,011	15,000	10,000	15,000	-		-	-
Operating Supplies - Fuel	16,543	17,000	17,000	18,000	1,000		-	-
Dues, Subscriptions, Memberships	2,036	1,500	1,500	1,500	-		-	-
Capital Outlay	-	8,500	2,000	10,500	2,000		-	-
	$ 1,121,702	$ 981,234	$ 1,105,200	$ 1,088,442	$ 107,208		$ -	$ -

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 - Increase relates primarily to increased services provided for in the new landscape maintenance contract (approximately $95,000), offset by elimination of holiday lighting ($7,500). NOTE - the landscape maintenance contract is still in the RFP process and has not yet been awarded. The amounts could change and only "placeholder" amounts have been included in this budget draft

Significant Changes from the June 27, 2019 Budget Workshop:

Not Applicable

Significant Changes from the July 29, 2019 Budget Workshop:

Not Applicable

POLICE

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop	Net Change 9/10 1st Hearing vs 7/29 Workshop
Salaries	$ -	$ -	$ -	$ -	$ -		$ -	$ -
Payroll Taxes	-	-	-	-	-		-	-
Retirement Contributions	-	-	-	-	-		-	-
Life and Health Insurance	-	-	-	-	-		-	-
Professional Services	9,395,890	9,941,487	9,941,487	10,276,587	335,100	A	-	-
Communications & Freight	2,269	3,000	2,000	-	(3,000)		-	-
Rentals & Leases	3,072	3,000	3,000	3,000	-		-	-
Repairs & Maintenance	4,508	9,500	7,000	9,500	-		-	-
Printing & Binding	16,610	5,000	5,000	5,000	-		-	-
Other Current Charges	50	1,000	500	1,000	-		-	-
Office Supplies	8,364	12,000	12,000	12,000	-		-	-
Operating Supplies	3,887	15,000	5,000	15,000	-		-	-
Capital Outlay	12,299	-	-	-	-		-	-
Capital Outlay - Vehicles	-	-	-	-	-		-	-
	$ 9,446,949	$ 9,989,987	$ 9,975,987	$ 10,322,087	$ 332,100		$ -	$ -

Significant Changes from the FY 18/19 Adopted Budget:

A - The increase reflects the terms of the newly negotiated police contract between MDPD and the police union. The budget reflects no change in personnel

Significant Changes from the June 27, 2019 Budget Workshop:

Not Applicable

Significant Changes from the July 29, 2019 Budget Workshop:

Not Applicable

PARKS & RECREATION

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop		Net Change 9/10 1st Hearing vs 7/29 Workshop
Salaries	$ 632,609	$ 723,208	$ 700,000	$ 810,359	$ 6,172	A	$ 80,979	1	$ -
Payroll Taxes	48,034	55,325	53,500	61,992	473	A	6,194	1	-
Retirement Contributions	64,432	79,536	68,000	98,217	10,583	A	8,098	1	-
Life and Health Insurance	86,402	89,175	82,000	100,050	10,875	A	-		-
Professional Fees	-	-	-	-	0		-		-
Other Contractual Services	718,376	637,420	710,000	660,120	459,780	B	(437,080)	2	-
Travel & Per Diem	5,602	2,000	4,500	3,000	1,000		-		-
Communications & Freight	1,547	2,600	1,500	500	(2,100)		-		-
Utilities	156,392	202,740	170,000	211,632	8,892		-		-
Rentals & Leases	4,622	10,800	10,800	5,800	(5,000)		-		-
Repairs & Maintenance	166,290	49,800	72,000	72,350	42,550	C	(20,000)	3	-
Other Current Charges	672	500	500	500	0		-		-
Office Supplies	4,565	3,500	6,000	4,000	500		-		-
Operating Supplies	57,399	62,000	62,000	61,000	(1,000)		-		-
Dues, Subscriptions, Memberships	11,081	6,950	10,000	9,950	3,000		-		-
Capital Outlay	59,469	41,000	60,000	63,000	9,000		13,000	4	-
	$ 2,017,492	$ 1,966,554	$ 2,010,800	$ 2,162,470	$ 544,725		$ (348,809)		$ -

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 - Increase relates primarily to increased services provided for in the new landscape maintenance contract (approximately $405,000), and increases for Town sponsored events (approximately $32,000), janitorial services ($20,000) summer camp activities ($5,000) and other programs/events ($12,000), offset by a decrease in Saga Bay Park clearing costs ($15,000). NOTE - the landscape maintenance contract is still in the RFP process and has not yet been awarded. The amounts could change and only "placeholder" amounts have been included in this budget draft

C - Increase reflects pool resurfacing costs ($20,000), playground and shade structure inspections and maintenance ($12,000), plus an increase in general park maintenance (approximately $10,000)

Significant Changes from the June 27, 2019 Budget Workshop:

1 - Salaries and benefits increased as a result of budgeting four (4) part-time Park Service Aides rather than contract out those duties

2 - Other contractual services decreased as a result of renegotiating landscaping services at current rates rather than move forward with a revised arrangement that provided for additional services at significantly higher costs

3 - Decrease results from elimination of pool resurfacing costs

4 - Increase results from budgeting for fencing at Lincoln City Park

Significant Changes from the July 29, 2019 Budget Workshop:

Not Applicable

CUTLER BAY TOWN CENTER

Category	ACTUAL FY 17/18	ADOPTED FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19		Net Change 7/29 Workshop vs 6/27 Workshop	Net Change 9/10 1st Hearing vs 7/29 Workshop
Salaries	$ 33,503	$ 34,260	$ 37,000	$ 36,441	$ 2,181		$ -	$ -
Payroll Taxes	2,550	2,621	2,800	2,788	167		-	-
Retirement Contributions	2,686	3,426	3,000	3,644	218		-	-
Life and Health Insurance	12,077	12,300	12,300	13,800	1,500		-	-
Professional Services	163,999	124,400	120,000	104,400	(20,000)	A	-	-
Other Contractual Services	171,825	155,204	150,000	158,635	3,431		-	-
Travel & Per Diem	-	-	-	-	-		-	-
Communications & Freight	1,581	2,000	500	2,000	-		-	-
Utilities	137,251	141,760	150,000	149,360	7,600		-	-
Rentals & Leases	9,227	2,500	30,500	5,000	2,500		-	-
Insurance	37,334	42,000	40,000	44,000	2,000		-	-
Repairs & Maintenance	115,148	90,000	80,000	90,000	-		-	-
Printing & Binding	1,585	6,000	1,500	6,000	-		-	-
Promotion	3,098	3,150	5,000	3,150	-		-	-
Other Current Charges	110,924	145,000	110,000	145,000	-		-	-
Office Supplies	-	-	-	-	-		-	-
Operating Supplies	22,929	16,700	15,000	14,000	(2,700)		-	-
Operating Supplies - Fuel	3,706	7,000	5,000	7,000	-		-	-
Dues, Subscriptions, Memberships	0	500	-	500	-		-	-
Capital Outlay	74,746	168,000	130,000	100,000	(68,000)	B	-	-
Capital Outlay - Office Buildout	-	50,000	40,000	20,000	(30,000)	B	-	-
Debt Service - Principal	632,861	650,800	650,800	636,000	(14,800)	C	-	-
Debt Service - Interest	125,458	107,600	107,600	90,000	(17,600)	C	-	-
	$ 1,662,488	$ 1,765,221	$ 1,691,000	$ 1,631,718	$ (133,503)		$ -	$ -

Significant Changes from the FY 18/19 Adopted Budget:

A - Decrease reflects anticipated change in broker commissions from leasing activity

B - Decrease reflects intended reduction in capital improvements to the building

C - Decrease reflects anticipated loan amortization for the current year

Significant Changes from the June 27, 2019 Budget Workshop:

Not Applicable

Significant Changes from the July 29, 2019 Budget Workshop:

Not Applicable