

GENERAL FUND

	ACTUAL FY 17/18	ADOPTED 2.4323 mill rate FY 18/19	FY 18/19 Actual PROJECTION	PROPOSED 2.4323 mill rate FY 19/20	Net Change 6/27 Workshop vs Adopted FY 18/19	Net Change 7/29 Workshop vs 6/27 Workshop	
REVENUES and INFLOWS:							
General Revenues:							
Ad Valorem	\$ 5,412,467	\$ 5,817,635	\$ 5,900,000	\$ 6,124,500	\$ 324,166	A	(17,301) 1
Utility Taxes	3,202,656	3,250,000	3,200,000	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	1,025,000	1,025,000	(8,982)	A	-
Revenue Sharing	1,331,520	1,266,000	1,295,000	1,292,767	9,000	A	17,767 2
Electrical Franchise Fees	1,159,978	1,050,000	1,100,000	1,000,000	50,000	A	(100,000) 3
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	560,000	553,308	4,988	A	(11,692) 2
Building Permits	1,025,574	800,000	800,000	800,000	-	-	-
Zoning Fees	125,353	100,000	70,000	100,000	-	-	-
Code Compliance Fines	99,257	75,000	70,000	75,000	-	-	-
Other Building and Zoning	51,877	30,000	30,000	30,000	-	-	-
Parks Fees	140,923	130,000	130,000	130,000	-	-	-
Judgements and Fines	130,566	150,000	90,000	100,000	(50,000)	B	-
Rentals from Town Hall Building Operations	587,180	700,000	700,000	810,000	110,000	C	-
Misc Revenues	741,233	150,000	215,000	150,000	-	-	-
Grants	608,164	-	0	2,500	-	-	2,500 4
Investment Income	125,767	40,000	150,000	137,500	105,000	D	(7,500) 5
Sub-total	20,446,244	18,903,473	19,200,000	19,420,977	643,328	-	(125,824)
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	17,479,922	776,044	-	(26,500)
Proceeds from debt service	-	-	-	-	-	-	-
Total Revenues and Inflows	\$ 39,424,193	\$ 35,858,851	\$ 38,868,497	\$ 37,125,899	\$ 1,419,372		(152,324)
EXPENDITURES, OUTFLOWS AND FUND BALANCES:							
EXPENDITURES and OUTFLOWS:							
Mayor & Council	\$ 158,701	\$ 206,232	\$ 206,232	\$ 209,561	\$ 3,329	-	-
Town Clerk	428,617	543,110	543,110	512,922	(30,188)	-	-
General Government	2,782,963	2,788,668	2,788,668	2,905,421	115,253	1,500	-
Finance	465,803	480,790	480,790	537,296	56,506	-	-
Town Attorney	424,262	500,000	500,000	500,000	-	-	-
Community Development	1,490,476	1,430,279	1,430,279	1,348,476	(74,764)	(7,039)	-
Public Works	1,121,702	981,234	981,234	1,088,442	107,208	-	-
Law Enforcement	9,446,949	9,989,987	9,989,987	10,322,087	332,100	-	-
Parks	2,017,492	1,966,554	1,966,554	2,162,470	544,725	(348,809)	-
Cutler Bay Town Center	1,662,488	1,765,221	1,765,221	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	21,388,575	22,418,393	917,466		(554,348)
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	14,009,922	11,182,506	446,906	402,024	-
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	17,479,922	14,707,506	501,906		402,024
Total Expenditures, Outflows and Fund Balances	\$ 39,424,193	\$ 35,858,851	\$ 38,868,497	\$ 37,125,899	\$ 1,419,372		(152,324)
Budgeted "dip" for the Proposed FY 19/20 budget is approximately \$2.77 million (approx. \$1.2 million relates to Franjo Park and \$1.87 million relates to debt service)							

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 unpredictability 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

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
Executive Salaries	\$ 46,950	\$ 48,246	\$ 48,246	\$ 49,824	\$ 1,578	-
Payroll Taxes	3,810	4,783	4,783	4,665	(118)	-
Retirement Contributions	18,742	24,123	24,123	24,912	789	-
Life and Health Insurance	46,872	61,500	61,500	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	5,000	5,000	-	-
Operating Supplies	363	5,000	5,000	5,000	-	-
Dues, Subscriptions, Memberships	12,923	16,300	16,300	16,000	(300)	-
Capital Outlay	-	-	-	-	-	-
	<u>\$ 158,701</u>	<u>\$ 206,232</u>	<u>\$ 206,232</u>	<u>\$ 209,561</u>	<u>\$ 3,329</u>	<u>-</u>

Significant Changes from the FY 18/19 Adopted Budget:

- A -** Reflects projected 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

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
Salaries	\$ 206,320	\$ 218,158	\$ 218,158	\$ 234,806	\$ 16,648	A -
Payroll Taxes	16,065	17,166	17,166	18,440	1,274	A -
Retirement Contributions	28,624	39,996	39,996	46,686	6,690	A -
Life and Health Insurance	25,566	36,900	36,900	41,400	4,500	A -
Other Contractual Services	46,322	65,000	65,000	15,000	(50,000)	B -
Travel & Per Diem	7,103	10,100	10,100	10,100	-	-
Communications & Freight	1,568	3,440	3,440	3,440	-	-
Rentals & Leases	4,808	4,700	4,700	2,400	(2,300)	-
Repairs & Maintenance	43,198	66,850	66,850	57,850	(9,000)	C -
Printing & Binding	61	1,000	1,000	1,000	-	-
Other Current Charges	44,364	73,000	73,000	73,000	-	-
Operating Supplies	3,346	4,000	4,000	4,000	-	-
Dues, Subscriptions, Memberships	1,272	2,800	2,800	2,800	-	-
Capital Outlay	-	-	-	2,000	2,000	-
	<u>\$ 428,617</u>	<u>\$ 543,110</u>	<u>\$ 543,110</u>	<u>\$ 512,922</u>	<u>\$ (30,188)</u>	<u>-</u>

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

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
Salaries	\$ 484,319	\$ 551,542	\$ 551,542	\$ 581,943	\$ 30,401	A -
Payroll Taxes	31,951	42,927	42,927	45,253	2,326	A -
Retirement Contributions	84,582	101,931	101,931	117,902	15,971	A -
Life and Health Insurance	63,235	73,800	73,800	82,800	9,000	A -
Professional Services	74,583	65,000	65,000	95,000	30,000	B -
Other Contractual Services	312,704	232,100	232,100	226,740	(5,360)	-
Travel & Per Diem	31,341	24,700	24,700	24,700	-	-
Communications & Freight	75,981	94,634	94,634	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	229,500	292,500	61,500	D 1,500
Repairs & Maintenance	70,542	64,369	64,369	69,065	4,696	-
Printing & Binding	8,193	5,000	5,000	5,000	-	-
Promotional	-	4,000	4,000	4,000	-	-
Other Current Charges	21,172	38,000	38,000	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	-	-	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	-	-	-	-	-	-
	<u>\$ 2,436,341</u>	<u>\$ 2,441,668</u>	<u>\$ 2,441,668</u>	<u>\$ 2,558,421</u>	<u>\$ 115,253</u>	<u>1,500</u>

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 through 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 (\$1,500) for enhanced cyber security insurance coverage

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
QNIP Debt Service	<u>\$ 346,622</u>	<u>\$ 347,000</u>	<u>\$ 347,000</u>	<u>\$ 347,000</u>	<u>\$ -</u>	<u>-</u>

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
Salaries	\$ 256,957	\$ 267,236	\$ 267,236	\$ 293,973	\$ 26,737	A -
Payroll Taxes	19,096	20,444	20,444	22,489	2,045	A -
Retirement Contributions	43,159	49,840	49,840	57,274	7,434	A -
Life and Health Insurance	38,069	36,900	36,900	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	1,200	1,200	-	-
Repairs & Maintenance	67,008	57,150	57,150	61,000	3,850	B -
Other Current Charges	-	600	600	600	-	-
Operating Supplies	-	-	-	-	-	-
Dues, Subscriptions, Memberships	2,386	2,900	2,900	3,000	100	-
Capital Outlay	-	-	-	-	-	-
Accounting Software	2,500	-	-	13,060	13,060	C -
	<u>\$ 465,803</u>	<u>\$ 480,790</u>	<u>\$ 480,790</u>	<u>\$ 537,296</u>	<u>\$ 56,506</u>	<u>-</u>

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

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
Professional Services	\$ 424,262	\$ 450,000	\$ 450,000	\$ 450,000	\$ -	-
Litigation Services	-	50,000	50,000	50,000	-	-
	<u>\$ 424,262</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ 500,000</u>	<u>\$ -</u>	<u>-</u>

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
Salaries	\$ 484,918	\$ 504,125	\$ 504,125	\$ 447,451	(51,485)	A (5,189) 1
Payroll Taxes	37,297	38,566	38,566	34,230	(3,939)	A (397) 1
Retirement Contributions	68,869	81,138	81,138	65,295	(14,390)	A (1,453) 1
Life and Health Insurance	87,850	86,100	86,100	82,800	(3,300)	A -
Professional Services	16,147	80,000	80,000	80,000	-	-
Court Reporter Service	-	800	800	800	-	-
Other Contractual Services	773,721	597,700	597,700	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	2,500	2,500	-	-
Other Current Charges	-	1,000	1,000	1,000	-	-
Office Supplies	3,952	5,000	5,000	5,000	-	-
Operating Supplies	2,284	3,500	3,500	3,500	-	-
Dues, Subscriptions, Memberships	4,019	14,500	14,500	14,500	-	-
Capital Outlay	-	-	-	-	-	-
	<u>\$ 1,490,476</u>	<u>\$ 1,430,279</u>	<u>\$ 1,430,279</u>	<u>\$ 1,348,476</u>	<u>(74,764)</u>	<u>(7,039)</u>

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 (\$7,039)

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
Salaries	\$ 181,807	\$ 186,358	\$ 186,358	\$ 195,896	\$ 9,538	A -
Payroll Taxes	13,643	14,256	14,256	14,986	730	A -
Retirement Contributions	26,735	30,987	30,987	35,227	4,240	A -
Life and Health Insurance	31,851	31,980	31,980	35,880	3,900	A -
Professional Services	-	20,000	20,000	20,000	-	-
Other Contractual Services	751,342	581,000	581,000	669,000	88,000	B -
Travel & Per Diem	114	2,100	2,100	2,100	-	-
Communications & Freight	2,250	2,900	2,900	700	(2,200)	-
Rentals & Leases	64,001	60,903	60,903	60,903	-	-
Repairs & Maintenance	21,196	4,000	4,000	4,000	-	-
Printing & Binding	24	1,500	1,500	1,500	-	-
Other Current Charges	1,518	500	500	500	-	-
Office Supplies	1,631	2,750	2,750	2,750	-	-
Operating Supplies	7,011	15,000	15,000	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	8,500	10,500	2,000	-
	<u>\$ 1,121,702</u>	<u>\$ 981,234</u>	<u>\$ 981,234</u>	<u>\$ 1,088,442</u>	<u>\$ 107,208</u>	<u>-</u>

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

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
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	3,000	-	(3,000)	-
Rentals & Leases	3,072	3,000	3,000	3,000	-	-
Repairs & Maintenance	4,508	9,500	9,500	9,500	-	-
Printing & Binding	16,610	5,000	5,000	5,000	-	-
Other Current Charges	50	1,000	1,000	1,000	-	-
Office Supplies	8,364	12,000	12,000	12,000	-	-
Operating Supplies	3,887	15,000	15,000	15,000	-	-
Capital Outlay	12,299	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-
	<u>\$ 9,446,949</u>	<u>\$ 9,989,987</u>	<u>\$ 9,989,987</u>	<u>\$ 10,322,087</u>	<u>\$ 332,100</u>	<u>-</u>

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

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

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 (\$95,271) as a result of budgeting four (4) part-time Park Service Aides rather than contract out those duties
- 2** - Other contractual services decreased (\$437,080) 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 (\$20,000)
- 4** - Increase results from budgeting for fencing at Lincoln City Park (\$13,000)

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
Salaries	\$ 33,503	\$ 34,260	\$ 34,260	\$ 36,441	\$ 2,181	-
Payroll Taxes	2,550	2,621	2,621	2,788	167	-
Retirement Contributions	2,686	3,426	3,426	3,644	218	-
Life and Health Insurance	12,077	12,300	12,300	13,800	1,500	-
Professional Services	163,999	124,400	124,400	104,400	(20,000)	A
Other Contractual Services	171,825	155,204	155,204	158,635	3,431	-
Travel & Per Diem	-	-	-	-	-	-
Communications & Freight	1,581	2,000	2,000	2,000	-	-
Utilities	137,251	141,760	141,760	149,360	7,600	-
Rentals & Leases	9,227	2,500	2,500	5,000	2,500	-
Insurance	37,334	42,000	42,000	44,000	2,000	-
Repairs & Maintenance	115,148	90,000	90,000	90,000	-	-
Printing & Binding	1,585	6,000	6,000	6,000	-	-
Promotion	3,098	3,150	3,150	3,150	-	-
Other Current Charges	110,924	145,000	145,000	145,000	-	-
Office Supplies	-	-	-	-	-	-
Operating Supplies	22,929	16,700	16,700	14,000	(2,700)	-
Operating Supplies - Fuel	3,706	7,000	7,000	7,000	-	-
Dues, Subscriptions, Memberships	0	500	500	500	-	-
Capital Outlay	74,746	168,000	168,000	100,000	(68,000)	B
Capital Outlay - Office Buildout	-	50,000	50,000	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
	<u>\$ 1,662,488</u>	<u>\$ 1,765,221</u>	<u>\$ 1,765,221</u>	<u>\$ 1,631,718</u>	<u>\$ (133,503)</u>	<u>-</u>

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

SPECIAL REVENUE FUND	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 Adopted FY 18/19
REVENUES:						
2nd Local Option Gas Tax	\$ 221,813	\$ 215,151	\$ 213,000	\$ 212,766	n/a	\$ (2,385)
Parks Impact Fees	22,552	60,000	13,000	60,000	n/a	-
Police Impact Fees	1,311	8,000	700	8,000	n/a	-
Road Impact Fees	3,409	30,000	2,000	30,000	n/a	-
Public Bldgs Impact Fees	2,622	16,000	1,500	16,000	n/a	-
Fire/Rescue Impact Fees	-	-	-	-	n/a	-
Forfeitures	-	-	-	-	n/a	-
Interest	5,106	3,000	5,000	3,000	n/a	-
Carryover	1,800,881	1,450,781	1,576,662	1,505,862	n/a	55,081
	<u>\$ 2,057,694</u>	<u>\$ 1,782,932</u>	<u>\$ 1,811,862</u>	<u>\$ 1,835,628</u>	<u>n/a</u>	<u>\$ 52,696</u>
EXPENDITURES:						
Reserves - Special Revenue Fund:						
Police	\$ 101,185	\$ 109,297	\$ 102,385	\$ 110,685	n/a	\$ 1,388
Parks	1,073,620	957,146	1,084,120	749,020	n/a	(208,126)
Roads	55,822	33,105	57,922	88,072	n/a	54,967
Public Works	136,821	69,631	49,921	37,837	n/a	(31,794)
Public Bldgs	209,214	224,753	211,514	228,014	n/a	3,261
Fire/Rescue	-	-	-	-	n/a	-
Transfer to General Fund:						
Public Works (local option gas taxes)	227,132	225,000	300,000	225,000	n/a	-
Police (impact fees)	-	-	-	-	n/a	-
Park (impact fees)	-	-	-	-	n/a	-
Transfer to Special Revenue Projects:						
Roads (impact fees)	237,400	-	-	-	n/a	-
Transfer to Capital Projects:						
Parks (from impact fees)	16,500	164,000	6,000	397,000	n/a	233,000
Public Works (from gas taxes)	-	-	-	-	n/a	-
	<u>\$ 2,057,694</u>	<u>\$ 1,782,932</u>	<u>\$ 1,811,862</u>	<u>\$ 1,835,628</u>	<u>n/a</u>	<u>\$ 52,696</u>

<u>SPECIAL REVENUE PROJECTS</u> Page 1 of 2	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 Adopted FY 18/19
Children's Trust Fund - After School					
Revenues:					
After School Program Grant	\$ 185,636	\$ 185,636	\$ 185,636	n/a	\$ -
Expenditures:					
Children's Trust Program Costs	\$ 185,636	\$ 185,636	\$ 185,636	n/a	\$ -
Children's Trust Fund - STEM Camp					
Revenues:					
STEM Camp Program Grant	\$ 135,700	\$ 135,700	\$ 135,700	n/a	\$ -
Expenditures:					
Children's Trust Program Costs	\$ 135,700	\$ 135,700	\$ 135,700	n/a	\$ -
DJJ Fund					
Revenues:					
DJJ Program Grant	\$ 61,500	\$ 61,500	\$ 61,500	n/a	\$ -
Expenditures:					
DJJ Program Costs	\$ 61,500	\$ 61,500	\$ 61,500	n/a	\$ -
CITT Fund					
Revenues:					
CITT Surtax	\$ 1,800,000	\$ 1,800,000	\$ 1,800,000	n/a	\$ -
Interest	7,000	5,000	7,000	n/a	-
Carryover	2,411,237	2,900,798	3,509,998	n/a	1,098,761
	\$ 4,218,237	\$ 4,705,798	\$ 5,316,998	n/a	\$ 1,098,761
Expenditures:					
Salaries and benefits	\$ 20,276	\$ 20,200	\$ 21,692	n/a	\$ 1,416
Professional fees	49,900	31,000	-	n/a	(49,900)
Transportation:					
Resurfacing	774,800	276,100	619,325	n/a	(155,475)
Traffic Calming Study	-	-	-	n/a	-
Traffic Calming Projects	175,000	-	50,000	n/a	(125,000)
Eastridge Sidewalk Project	40,000	-	-	n/a	(40,000)
Transit:					
Circulator Bus	350,000	325,000	325,000	n/a	(25,000)
Bus Shelter Design	40,000	-	40,000	n/a	-
Bus Shelter Construction	550,000	-	361,000	n/a	(189,000)
MPO Transit Corridor Study	50,400	-	50,400	n/a	-
Transfer out	610,270	543,500	909,100	n/a	298,830
Carryover	1,557,591	3,509,998	2,940,481	n/a	1,382,890
	\$ 4,218,237	\$ 4,705,798	\$ 5,316,998	n/a	\$ 1,098,761
Bike/Pedestrian Improvements Fund					
Revenues:					
Grant (Federal TAP)	\$ -	\$ -	\$ 317,657	n/a	\$ 317,657
Transfer (PTP Funds)	-	60,000	71,500	n/a	71,500
	\$ -	\$ 60,000	\$ 389,157	n/a	\$ 389,157
Expenditures:					
Professional Services	\$ -	\$ 60,000.00	\$ 19,500	n/a	\$ 19,500
Contractual Services	-	-	369,657	n/a	369,657
	\$ -	\$ 60,000	\$ 389,157	n/a	\$ 389,157

SPECIAL REVENUE PROJECTS Page 2 of 2	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 Adopted FY 18/19
Transit Fund					
Revenues:					
FDOT SMART Demo State Grant	\$ -	\$ -	\$ 192,500	n/a	\$ 192,500
Transfer (PTP funds)	-	-	192,500	n/a	192,500
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385,000</u>	<u>n/a</u>	<u>\$ 385,000</u>
Expenditures:					
Contractual Services	\$ -	\$ -	\$ 385,000	n/a	\$ 385,000
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 385,000</u>	<u>n/a</u>	<u>\$ 385,000</u>
Safe Routes to School (SRTS) Fund					
Revenues:					
Gulfstream Elementary:					
Grant (FDOT-LAP)	\$ 337,500	\$ 321,748	\$ 25,000	n/a	\$ (312,500)
Transfer (PTP funds)	166,500	168,252	23,500	n/a	(143,000)
	<u>\$ 504,000</u>	<u>\$ 490,000</u>	<u>\$ 48,500</u>	<u>n/a</u>	<u>\$ (455,500)</u>
Expenditures:					
Gulfstream Elementary:					
Design Phase Costs	\$ -	\$ -	\$ -	n/a	\$ -
Construction	504,000	490,000	48,500	n/a	(455,500)
	<u>\$ 504,000</u>	<u>\$ 490,000</u>	<u>\$ 48,500</u>	<u>n/a</u>	<u>\$ (455,500)</u>
Transportation Fund					
Revenues:					
Cutler Ridge Section 3:					
FDEP State Grant	\$ -	\$ -	\$ 200,000	n/a	\$ 200,000
Transfer (PTP funds)	-	-	441,600	n/a	441,600
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 641,600</u>	<u>n/a</u>	<u>\$ 641,600</u>
Expenditures:					
Cutler Ridge Section 3:					
Contractual Services	\$ -	\$ -	\$ 641,600	n/a	\$ 641,600
	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 641,600</u>	<u>n/a</u>	<u>\$ 641,600</u>

<u>CAPITAL PROJECTS FUND - PARKS</u>	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 Adopted FY 18/19
Other Park Projects:					
Revenues:					
Transfer (Park Impact Fees)	\$ 164,000	\$ 6,000	\$ 397,000	n/a	\$ 233,000
Transfer (General Fund)	1,393,200	700,000	1,200,000	n/a	(193,200)
FDEP Grant - Kayak/Canoe Launch (LBTB Park)	200,000	-	200,000	n/a	-
	<u>\$ 1,757,200</u>	<u>\$ 706,000</u>	<u>\$ 1,797,000</u>	<u>n/a</u>	<u>\$ 39,800</u>
Expenditures:					
Improvements: Town-wide Parks	\$ -	\$ -	\$ -	n/a	\$ -
Kayak/Canoe Launch (LBTB Park)	364,000	6,000	597,000	n/a	233,000
Saga Bay Basketball Court	-	-	-	n/a	-
Franjo Park Restoration	1,393,200	700,000	1,200,000	n/a	(193,200)
	<u>\$ 1,757,200</u>	<u>\$ 706,000</u>	<u>\$ 1,797,000</u>	<u>n/a</u>	<u>\$ 39,800</u>

<u>STORMWATER UTILITY FUND</u>	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 Adopted FY 18/19
Net Position, Beginning	\$ 4,599,092	\$ 4,899,347	\$ 5,335,751	n/a	\$ 736,659
Revenues:					
Stormwater Billings	1,025,000	1,025,000	1,025,000	n/a	-
Grants	539,000	539,000	-	n/a	(539,000)
Contributions	-	-	-	n/a	-
Transfer in (PTP Funds)	349,930	349,930	180,000	n/a	(169,930)
Total Revenues and Transfers In	1,913,930	1,913,930	1,205,000	n/a	(708,930)
Expenses:					
Salaries and benefits	282,837	282,837	300,806	n/a	17,969
Operating expenses	1,132,689	1,132,689	1,112,139	n/a	(20,550)
Capital outlay	-	-	-	n/a	-
Debt service	62,000	62,000	58,000	n/a	(4,000)
Total Expenses	1,477,526	1,477,526	1,470,945	n/a	(6,582)
Net Position, Ending	\$ 5,035,496	\$ 5,335,751	\$ 5,069,806	n/a	\$ 34,311

STORMWATER UTILITY

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 Adopted FY 18/19
Salaries	\$ 192,281	\$ 202,105	\$ 202,105	\$ 212,009	n/a	\$ 9,904 1
Payroll Taxes	14,517	15,461	15,461	16,219	n/a	758 1
Retirement Contributions	20,931	25,911	25,911	28,418	n/a	2,507 1
Life and Health Insurance	39,353	39,360	39,360	44,160	n/a	4,800 1
Professional Services	71,597	147,000	147,000	127,000	n/a	(20,000) 2
Other Contractual Services	579,034	738,000	738,000	738,000	n/a	-
Travel & Per Diem	1,332	5,300	5,300	5,300	n/a	-
Communications & Freight	433	550	550	-	n/a	(550)
Rentals & Leases	15,520	15,589	15,589	15,589	n/a	-
Repairs & Maintenance	2,278	2,250	2,250	2,250	n/a	-
Printing & Binding	4,687	10,000	10,000	10,000	n/a	-
Office Supplies	-	2,000	2,000	2,000	n/a	-
Operating Supplies	467	4,000	4,000	4,000	n/a	-
Operating Supplies - Fuel	1,186	1,500	1,500	1,500	n/a	-
Dues, Subscriptions, Memberships	6,155	6,500	6,500	6,500	n/a	-
Depreciation	181,044	200,000	200,000	200,000	n/a	-
Capital Outlay	-	-	-	-	n/a	-
Other Debt Service	65,825	62,000	62,000	58,000	n/a	(4,000) 3
	<u>\$ 1,196,640</u>	<u>\$ 1,477,526</u>	<u>\$ 1,477,526</u>	<u>\$ 1,470,945</u>	<u>n/a</u>	<u>\$ (6,580)</u>

Significant Changes from the FY 18/19 Adopted Budget:

Not Applicable. Not Presented at June 27, 2019 Workshop.

Significant Changes from the June 27, 2019 Budget Workshop:

- 1** - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments as well as to projected increase in health insurance premiums
- 2** - Decrease reflects reduced costs associated with the Watershed Study which was completed in FY 2019
- 3** - Decrease reflects anticipated loan amortization for the current year