



**Town of Cutler Bay
Council Meeting Agenda**

Monday, September 27, 2021

6:00 PM

Town Hall

10720 Caribbean Blvd

Cutler Bay, FL 33189

Council Chambers

MAYOR AND COUNCIL MEMBERS

Mayor Tim Meerbott

Vice Mayor Michael P. Callahan

Council Member Robert "BJ" Duncan

Council Member Suzy Lord

Council Member Roger Coriat

CHARTER OFFICIALS

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

Town Clerk Mauricio Melinu

Town Attorney Mitchell Bierman

Town Attorney Chad Friedman

Decorum Policy

No individuals shall make slanderous or unduly repetitive remarks or engage in any other form of behavior that disrupts or impedes the orderly conduct of the meeting, as determined by the Presiding Officer. No clapping, applauding, heckling or verbal outbursts in support or opposition to a speaker or his or her remarks shall be permitted.

Individuals addressing the Town Council must first be recognized by the Presiding Officer and must do so utilizing the designated podium in the Council Chambers. No more than one person may address the Council at a time unless specifically permitted by the Presiding Officer. Comments are to be made to the Town Council and not to the audience. Persons exiting the Council Chambers shall do so quietly. Any individuals determined to have violated the Rules of Decorum, as determined by the Presiding Officer, may be required to leave the Council Chambers.

Notice To All Lobbyists

Any person who receives compensation, remuneration or expenses for conducting lobbying activities is required to register as a Lobbyist with the Town Clerk prior to engaging in lobbying activities before the Town Council pursuant to Sec. 2-236, Town Code and Sec. 7.6, Town Charter.

To Watch or Listen to the Public Meeting Virtually:

The meeting is accessible to the public live via web link:
<https://virtualmeetings.cutlerbay-fl.gov/2ndBudgetHearing-RTCMeeting>
Enter the Meeting ID: 914 8661 9885

You may listen to the meeting via telephone by dialing 786-573-5529. See the instructions below for additional information.

**Public Comments will be accepted in advance of the meeting
and during the live meeting by the following means:**

BY STATING YOUR NAME, ADDRESS, AND AGENDA NUMBER

**EMAIL THE PUBLIC COMMENT TO TownClerk@cutlerbay-fl.gov
PRIOR TO 5 PM FRIDAY, SEPTEMBER 24, 2021 AND LIMIT IT TO 400 WORDS**

**CALL 786-573-5529 AND LEAVE A MESSAGE, UP TO 3 MINUTES IN LENGTH,
PRIOR TO 5 PM ON FRIDAY, SEPTEMBER 24, 2021.**

If you wish to register in advance and receive a meeting reminder or to make a Public Comment, please do so prior to 6 PM, Monday, September 27, 2021 at
<https://virtualmeetings.cutlerbay-fl.gov/2ndBudgetHearing-RTCMeeting-Register>

To Participate in Telephone Public Comments During The Live Meeting:

You will automatically be muted and will hear a recorded message advising how many participants are in the meeting and that if you wish to speak, you should press *9 and the host will be alerted. Pressing *9 is known as "raising your hand." Once you press *9, you will be placed in a queue to speak and will be called upon by your name or the last three digits of your telephone number. Please wait to be called upon.

Before delivering your comments, please provide: Your Name, Address, if you are a hired Consultant of Town Employee, and/or if you are engaged in Lobbying Activities and/or representing an organization.

Please be sure to be in a quiet area to avoid unnecessary noise.

A time limit of three minutes may be imposed for each speaker during public comment.

Your cooperation is appreciated in observing the time limit.

1. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE, & MOMENT OF SILENCE

2. PUBLIC COMMENTS

Any person who wishes to comment on an agenda item which is not under public hearings may be heard at this time and must sign up in advance. Please limit your comments to three (3) minutes or less, as directed by the Presiding Officer. Comments made by members of the public are important to the Town Council. If appropriate, items may be referred to town staff for review and resolution. Speakers will address the Town Council with respect. Inappropriate language will not be tolerated.

3. TOWN COUNCIL ANNOUNCEMENTS, BOARD & COMMITTEE REPORTS

4. REPORTS

4.a. Town Manager Report

4.b. Town Attorney Report

4.c. Town Clerk Report

5. CONSENT AGENDA

Any items shall be removed from the Consent Agenda for discussion or separate vote if requested or “pulled” by a Council Member or the Town Manager.

6. QUASI-JUDICIAL HEARINGS (PUBLIC HEARING REQUIRED)

(These hearings are scheduled to begin being heard not later than 8:00 P.M.)

All persons addressing the Town Council shall be sworn-in prior to giving testimony and may be subject to cross examination. All persons addressing the Town Council shall state their name and address for the record.

Each party will be limited to a presentation of 20 minutes. This time limitation may be extended by the chair of the meeting.

7. PUBLIC COMMENTS

Any person who wishes to comment on an agenda item which is not under public hearings may be heard at this time and must sign up in advance. Please limit your comments to three (3) minutes or less, as directed by the Presiding Officer. Comments made by members of the public are important to the Town Council. If appropriate, items may be referred to town staff for review and resolution. Speakers will address the Town Council with respect. Inappropriate language will not be tolerated.

8. ORDINANCES FOR FIRST READING (NO PUBLIC HEARING REQUIRED)

9. ORDINANCES FOR FIRST READING (PUBLIC HEARING REQUIRED)

10. ORDINANCES FOR SECOND READING (PUBLIC HEARING REQUIRED)

11. RESOLUTIONS

11.a. Final Millage Rate-Second Budget Hearing FY21-22

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF THE TOWN OF CUTLER BAY FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022 PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

11.b. Final Budget-Second Budget Hearing FY21-22

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, ADOPTING THE FINAL OPERATING AND CAPITAL OUTLAY BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022 PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AUTHORIZING THE TOWN MANAGER TO MAKE EXPENDITURES CONSISTENT THEREWITH AND AUTHORIZING THE TOWN MANAGER TO MAKE CERTAIN BUDGET AMENDMENTS WITHIN A DEPARTMENT PROVIDED THAT THE TOTAL OF THE APPROPRIATIONS IS NOT CHANGED; AND PROVIDING FOR AN EFFECTIVE DATE.

12. ADJOURNMENT

Pursuant to Florida Statutes 286.0105, the town hereby advises the public that if a person decides to appeal any decision made by the council with respect to any matter considered at its meeting or hearing, he or she will need a record of the proceedings, and that for such purpose, the affected person may need to ensure that verbatim record of the proceeding is made, which record includes the testimony and evidence upon which the appeal is to be based. This notice does not constitute consent by the town for the introduction or admission of otherwise inadmissible or irrelevant evidence, nor does it authorize challenges or appeals not otherwise allowed by law.

This meeting is open to the public. In accordance with the Americans with Disabilities Act of 1990, persons needing special accommodation or a sign language interpreter to participate in this proceeding should contact the Town Clerk at (305) 234-4262 for assistance no later than four days prior to the meeting. Hearing Assistance Devices are available with the Town Clerk.

Wireless connection GUEST@TOWNOFCUTLERBAY is now available in the Town Council Chambers. Once connected, you will be redirected to the new splash page where you must read the Terms of Service and click "I Accept Connect Me Now." Please make note there is a maximum of two (2) hours before you are automatically disconnected from the Wi-Fi and must reconnect.

We, the Town Council of Cutler Bay, hereby recommit ourselves to maintain civility in our public and political discourse and we hereby pledge our commitment to the following

principles:

We will respect the right of all citizens in our community to hold different opinions;

We will avoid rhetoric intended to humiliate or question the wisdom of those whose opinions are different from ours;

We will strive to understand differing perspectives;

We will choose our words carefully;

We will speak truthfully without accusation and we will avoid distortion; and

We will speak out against violence, prejudice and incivility of their forms, whenever and wherever they occur.



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 27, 2021

Re: Fiscal Year 2021-22 Final Millage Rate for Final Adoption
(2nd Advertised Budget Hearing)

REQUEST

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF THE TOWN OF CUTLER BAY FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022 PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

BACKGROUND AND ANALYSIS

Please find attached the tentative Fiscal Year 2021-22 budget for final adoption, which includes the changes to both revenues, expenditures, and items discussed during the two (2) scheduled Town Council Budget Workshops held July 29, 2021, and August 26, 2021, as well as during the 1st Budget Hearing on September 13, 2021. The tentative budget was developed using the proposed millage rate of 2.8332 mills adopted through Resolution No. 21-56, which was tentatively adopted at the 1st Budget Hearing on September 13, 2021. The proposed millage rate was utilized by the Property Appraiser's Office ("PA") for purposes of the Truth in Millage ("TRIM") advertising notice. As per State TRIM Notice Law, the PA mailed out the TRIM advertisement to all property owners clearly illustrating both the proposed millage rate (2.8332 mills) and the lower "rollback" millage rate (2.4663 mills), for comparison purposes. The proposed millage rate does not prevent the Town Council from adopting a lower rate during our advertised Budget Hearings.

The "rollback" millage rate is defined as the millage rate necessary to raise the same amount of ad valorem tax revenue as the previous Fiscal Year, excluding taxes from new construction. The "rollback" millage rate will not result in an increase of municipal taxes to the Town's property owners.

As discussed in detail during the 1st Budget Hearing and two (2) Budget Workshops mentioned above, a combination of "actual" operating deficits in five (5) of the past six (6) Fiscal Years (as well as a unique set of events in the past year) have resulted in a significant utilization of the Town's Fund Balance Reserves in the General Fund.





OFFICE OF THE TOWN MANAGER

Rafael G. Casals, ICMA-CM, CFM

Town Manager

Since Fiscal Year 2014-15, the Town has experienced “actual” Annual Fund Balance deficits in five (5) of the past six (6) Fiscal Years, although the amount of the deficit has been less than the deficit budgeted for those years (i.e. the “planned” dip), with the exception of FY 2019-20 which was a COVID-19 impacted year. The table below shows the operating results of the General Fund for the past six (6) actual Fiscal Years versus the budget (plus a projection of the current fiscal year):

	Budgeted Dip	Actual Dip	
FY 2014-15	(3,445,772)	(865,675)	
FY 2015-16	(3,786,628)	(403,166)	
FY 2016-17	(3,461,737)	(1,778,740)	
FY 2017-18	(4,411,581)	617,680	
FY 2018-19	(2,926,802)	(459,882)	
FY 2019-20	(2,419,417)	(4,409,897)	COVID-19
FY 2020-21	463,464	1,162,196	Projected

The approximate \$4.4 million actual dip for FY 2019-20 was actually an improvement over the approximate \$7.1 million dip we had projected during the bond issuance process. That projection was based on very conservative estimates of revenues and expenditures as we were essentially “working blind” during the COVID-19 pandemic and all of its uncertainty. As it turned out neither revenues nor expenditures were as bad as feared. The projected surplus for FY 2020-21 is due primarily to not paying off the TD Bank Series 2015A loan as originally budgeted, offset by less than expected bond proceeds from the issuance of the 2020 bonds.

On July 1, 2021, the Miami-Dade Property Appraiser certified to the Town of Cutler Bay (the “Town”) the taxable value of property within the Town’s boundaries to be used to establish its 2021 millage rate (for Fiscal Year 2021-22) and, based on the certification received from the Property Appraiser, the taxable value of property within the Town’s boundaries *increased* 5.4% since last year’s certification.

Last year, Town Staff worked with Lourdes Abadin of Estrada Hinojosa (the “Financial Advisor”) to develop a “Fund Balance Replenishment Plan” (the “Plan”) to help the Town stabilize and begin to re-strengthen its fund balance reserves which had begun to deteriorate significantly in recent years due primarily to operating deficits, impacts from COVID-19, and the undertaking of substantial capital projects which have been funded to date in large part by the General Fund’s fund balance reserves (such as the Town Hall property land swap deal, the acquisition of the approximate 8.5-acre parcel on Old Cutler Road & S.W. 184 Street, and the restoration of Franjo Park). While the Town’s substantial financial reserves have been drawn down considerably,





OFFICE OF THE TOWN MANAGER

Rafael G. Casals, ICMA-CM, CFM

Town Manager

they remain in excess of that required by the Town's Fund Balance Ordinance, and, at September 30, 2020, the Town's General Fund audited fund balance was \$13.7 million, of which \$10.2 million was classified as "unassigned" and available for appropriation by the Town Council for any legal purpose.

The Plan developed with the Town's Financial Advisor was a multifaceted and interconnected plan which included debt restructuring, including the issuance of open-market bonds, as well as changes to the Town's millage rate. The Plan called for a "two-step" increase in millage rate over the course of FY 2020-21 and FY 2021-22. For FY 2020-21, the Plan called for a millage rate of 2.65 mills, with an increase to 2.85 mills for FY 2021-22. The rate set by the Town Council for FY 2020-21 was 2.6198 mills, slightly lower than what the Plan recommended.

For purposes of the "Proposed" millage rate reported to the Property Appraiser for advertisement purposes, the Town has historically used a "ceiling rate" equal to the calculated "two-thirds vote maximum millage rate". That rate set a ceiling which allowed for a lower rate to be adopted during the September budget hearings if desired. For FY 2021-22, the calculated "ceiling rate" is 2.8332 mills (close to the 2.85 mills called for in the Plan). Now that the Town has issued open-market bonds and the Town Council will likely seek a referendum vote on General Obligation bonds in the near future, it is important that the Town Council adopt a millage rate that is sufficient to provide revenues to cover budgeted General Fund expenditures and which avoids generating deficits that draw down fund balance further. As a result, Town Staff recommended, and the Town Council adopted at the July 21, 2021 Town Council meeting via Resolution No. 21-56, a proposed millage rate equal to the two-thirds vote maximum millage rate (the "ceiling rate") of 2.8332 mills for the FY 2021-22 budget year. This millage rate was also tentatively adopted by the Town Council at the 1st Budget Hearing on September 13, 2021. This rate is 14.88% greater than the rolled back rate of 2.4663 mills.

Based on this tentative millage rate of 2.8332 mills, Town Staff developed a General Fund budget following guidance from the Town Council as to its priorities and is happy to report that **this proposed General Fund budget is not only balanced, but actually generates a small surplus (approximately \$117,905).**

While Town Staff continues to anticipate budgeting in order to maintain the current levels of service in our Fiscal Year 2021-22 budget, we are anticipating budgeting the following significant initiatives, some of which have been discussed during the past Fiscal Year:

- **Community Development Department**
 - Hiring a part-time Building Official to oversee the daily inspection services;
 - Hiring of at least one (1) full-time Code Compliance Officer whose primary shift will be after-hours (nights) and weekends; and
 - Updating the Town's Growth Management Plan as a result of the Evaluation and Assessment Report; revisit every seven (7) years (last update: 2015)





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Town Manager

- **General Government**
 - Phase II of Council Chamber Audio/ Visual Upgrades: additional cameras/ microphones;
 - GO Bond Marketing; and
 - University of Miami Civic Design Studio Workshops.
 - Provision for a Federal Lobbyist
- **Parks & Recreation Department**
 - Various park improvements (non-impact fees), such as:
 - Installation of new perimeter fencing at Saga Bay Park
 - Upgrades to Bel-Aire Park concession areas.
- **Public Works Department**
 - Maintain funding level for sidewalk replacements and ADA ramps;
 - Increase funding for tree plantings in residential neighborhoods;

In addition to the General Fund budget discussed above, for which a millage rate is set, the Town has proposed budgets for various Special Revenue and for its Stormwater Utility operations.

Special Revenue Funds are generally used to account for grant and/or other restricted sources of funds. For Fiscal Year 2021-22, Town Staff has budgeted the Special Revenue Fund that accounts for collection and use of the 2nd Local Option Gas Tax monies passed through from the State, as well as for various Impact Fees collected by the Town. Separate Special Revenue Funds have been budgeted to account for park grants, such as from The Children’s Trust and the Department of Juvenile Justice , as well as for transportation and transit related projects, such as the Franjo Road Joint Participation Agreement, the SMART Demo grant (Transit Fund) and the Transportation Master Plan Update and SW 82nd Ave Roadway Improvements (Transportation Fund). The Town is also budgeting the use of Road Impact Fees to construct a sidewalk around, and a pad within, Lincoln City Park (Sidewalks Fund). Additionally, the CITT Fund accounts for the PTP Surtax Funds received from the CITT and used for eligible transportation and transit projects, including roadway resurfacing and traffic calming projects and our circulator bus.

We have also provided for the Town Council’s consideration a Proposed Budget for the Stormwater Utility Fund, an Enterprise Fund. In addition to its recurring activities, such as stormwater drain cleaning, street sweeping, and community outreach, three (3) major drainage/roadway projects are budgeted. First, the budgeted completion of the Cutler Ridge Sec. 3 Drainage Improvement Project (approximately \$1.77 million budgeted for FY 2021-22). It is funded with a \$200,000 FDEP State grant, \$250,000 of Stormwater Fees, and approx. \$1.32 million of CITT Surtax Funds. Second, the Saga Bay 1.7 Drainage Improvement Project is an approx. \$929,000 project being funded with a \$600,000 FDEP State grant and approximately \$329,000 of CITT Surtax Funds. Finally, the Whispering Pines Swale Improvement project (\$390,000) funded with CITT Surtax Funds. All three





OFFICE OF THE TOWN MANAGER

Rafael G. Casals, ICMA-CM, CFM

Town Manager

projects will provide much needed drainage improvements to their impacted residential neighborhoods.

The attached 2nd Budget Hearing Executive Summary (*Attachment “A”*) and the Tentative Budget Fiscal Year 2021-22 Fund Summaries and Department Expenditures Report (*Attachment “B”*) reflect changes to our projected revenues/expenditures based on items discussed during the Town Council’s 1st Budget Hearing on September 13, 2021 and the 1st and 2nd Budget Workshops (July 29, 2021, and August 26, 2021).

The attached Executive Summary provides a concise narrative of the significant changes made to the Proposed budget drafts based on Town Council discussions during the 1st Budget Hearing and the Budget Workshops.

The Fund Summaries and Department Expenditures Report provides detailed information by revenue source and expenditures by Department.

Detailed Revenue and Expenditure Worksheets provide the Town Council with the following comparative information:

- Actual Fiscal Year 2019-20
- Adopted Fiscal Year 2020-21
- Actual Projection Fiscal Year 2020-21
- Tentative Fiscal Year 2021-22 (based on Millage Rate at 2.8332 for the General Fund)
- Net Change:
 - Proposed Fiscal Year 2021-22 (1st Budget Workshop) compared to Adopted Fiscal Year 2020-21
 - Proposed Fiscal Year 2021-22 (2nd Budget Workshop) compared to Proposed Fiscal Year 2021-22 (1st Budget Workshop)
- ***NOTE – there were no changes from 2nd Budget Workshop to 1st Budget Hearing or from the 1st Budget Hearing to the 2nd Budget Hearing. As a result, no new columns were added to the attached Budget Spreadsheets.***

Additionally, please find attached the Fund Balance Ordinance Certification (*Attachment “C”*) and the Fiscal Year 2021-22 Proposed Millage Cost of Departments General Fund (*Attachment “D”*) as stated in Section (A) (11) of the Town Charter’s Citizens’ Bill of Rights.

ASSOCIATED BUDGET DOCUMENTS

The following document is available for public review with the Town’s Public Works Department.

- Attachment “A” – 2nd Budget Hearing Executive Summary
- Attachment “B” – Tentative Budget FY 2021-22 Fund Summaries and Department Expenditures Report.
- Attachment “C” – Fund Balance Ordinance Certification
- Attachment “D” – FY 2021-22 Tentative Millage Cost of Departments General Fund





Executive Summary

Tentative Fiscal Year 2021-22
Significant Budget Expenditure – Changes Per Department

September 13, 2021, 1st Budget Hearing compared to August 26, 2021, 3rd Budget Workshop

[No Changes]

August 26, 2021, 3rd Budget Workshop compared to July 29, 2021, 2nd Budget Workshop

Significant changes to the General Fund budget from the July 29, 2021 (2nd Budget Workshop) to August 26, 2021 (3rd Budget Workshop) include:

General Fund:

General Government:

- Professional Services **increased** as a result of adding \$60,000 for a Federal Lobbyist.
- Other Contractual Services **increased** \$2,400 as a result of budgeting for the monthly fees associated with the employee electronic and temperature check time clock management system (formerly budgeted for in the Finance department).

Finance:

- Other Contractual Services **decreased** (\$2,400) as a result of no longer budgeting for the monthly fees associated with the employee electronic and temperature check time clock management system that are now budgeted in the General Government department.

July 29, 2021 2nd Budget Workshop Compared to Adopted Fiscal Year 2021

The significant changes to the General Fund budget from the 1st Budget Workshop include:

Mayor and Town Council:

- Other Current Charges **increased** as a result of adding an additional \$5,000 for Committee funds for the outreach efforts of the Environmental Task Force committee.

Town Clerk:

- Salaries and Benefits **decreased** as a result of the retirement of the Town Clerk and the promotion of the Deputy Town Clerk to that position at a lower salary.
- Other Contractual Services **decreased** primarily as a result of no budgeted election costs (\$87,000 decrease).
- Repairs and Maintenance **decreased** as a result of savings from the switch from Granicus to eScribe.

General Government:

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases.
- Professional Services **increased** primarily as a result of budgeting for GOB marketing and conceptual design consultants (approx. \$70,000 and \$24,000, respectively) offset by decreased funding for an environmental lobbyist (approx. \$10,800) and decreased financial advisory services (\$18,000).
- Other Contractual Services **increased** primarily as a result of budgeting for Brownfield consulting services \$15,000.
- Rentals **increased** \$19,400 primarily as a result of budgeting for a full year of office space leasing in the CBTC building.
- Insurance **increased** \$14,000 primarily as a result of anticipated increases in business insurance renewal premiums.

General Government Continuation:

- Other Current Charges **decreased** (\$190,000) primarily as a result of no debt issuance costs budgeted in the current year.
- Capital Outlay **decreased** primarily as a result of no land acquisitions budgeted for in the current year (prior year reflects acquisition of the 8.45 acre parcel on Old Cutler Road & SW 184 Street (\$8.45 million).
- Debt Service **decreased** primarily to the planned payoff of certain bank loans in the prior year not recurring in the current year. The remaining debt service amount reflect the projected principal and interest payments due on the remaining existing debt and the restructured debt.

Finance:

- Repairs and Maintenance **increased** (approx. \$3,000) due primarily to maintenance costs associated with the Town's financial software and re-activation of the Town's Transparency portal thereto.

Town Attorney:

- No proposed changes.

Community Development:

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases, as well as a result of budgeting for one (1) additional full-time Code Officer and one (1) part-time Building Official.
- Professional Services **increased** (approx.. \$7,000) as a result of budgeting for an update of the Growth Management Plan (\$45,000 increase), offset by reduced utilization of planning consultants (\$38,000 decrease).
- Other Contractual Services **increased** (approx. \$37,000) primarily as a result of anticipated increases in payments to the Town's permitting and inspection contractor (\$50,000 increase), offset by payments to that contractor for Building Official services (\$7,000 decrease) and decreases for code compliance property maintenance services (\$3,000 decrease) and for unsafe structure services (\$3,000 decrease).

Public Works:

- The **increase** in Other Contractual Services (approx. \$33,300) results primarily from new landscape service areas in Town (\$5,800), reclassifying town-wide beautification projects from Capital Outlay to Other Contractual Services (\$12,000), provision for holiday lighting (\$8,500), and increased tree and landscape replacement services (\$7,000).
- Operating Supplies – Fuel is budgeted to **increase** \$18,000 due to rising gas prices and increased utilization of the Town's vehicles.
- Capital Outlay **decreased** due to reclassifying town-wide beautification projects and miscellaneous tools and equipment to Other Contractual Services and Operating Supplies, respectively.

Police Services:

- Professional Services include costs for MDPD local police services that are passed through to the Town for the appropriate police employees. The budget reflects MDPD's budgeted cost of local patrol services based on current contract costs and no change in personnel.

Parks and Recreation:

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases.
- Other Contractual Services **increased** (approx. \$24,500) primarily as a result of budgeted increases in planned Town events (\$16,000), summer camp programs (\$5,000), and adult/senior programs (\$5,000), partially offset by a small decrease in budgeted landscaping costs.



SECOND BUDGET HEARING FISCAL YEAR 2021-22

SEPTEMBER 27, 2021





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Town Manager's Executive Message FY21-22

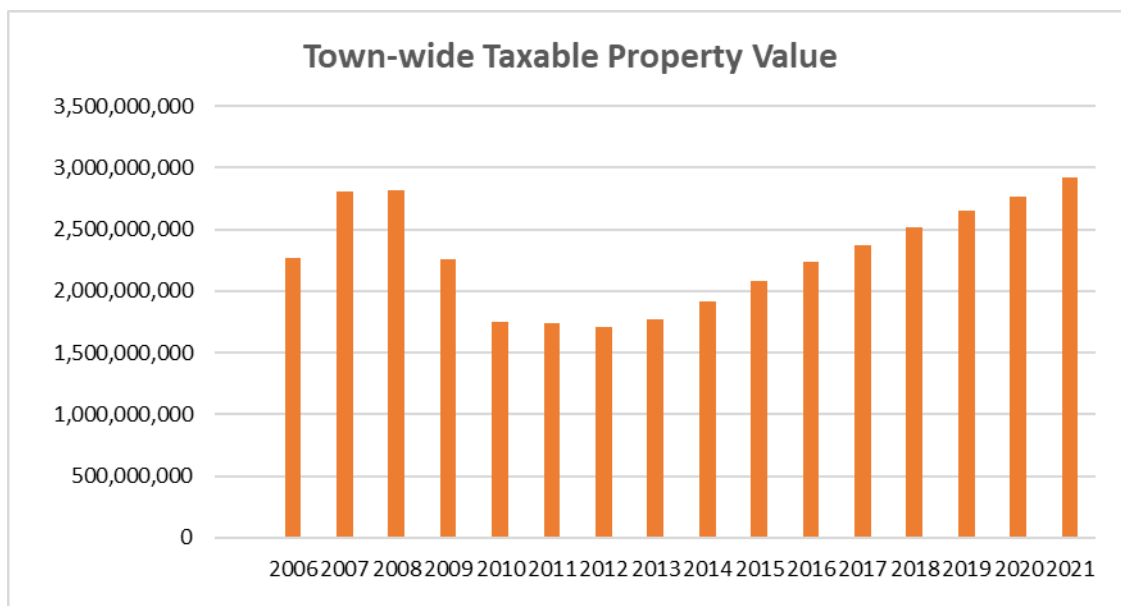
September 27, 2021

Dear Mayor, 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 2021-22* budget.

The Town's 2021-22 certified property tax roll reflects an approximate 5.4% *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 2021), reflecting a gain of approximately 71% from our 2012 lows. The Town's property values have finally surpassed the previous peak achieved in 2008.

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



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 21, 2021 Town Council Meeting, the Town Council established the Tentative millage rate "cap" at **\$2.8332** per thousand of assessed property value (Resolution No. 21-56). As required by State statute, in addition to setting the Tentative millage rate, the Resolution established the dates and times for our first and second public Budget Hearings: September 13 and September 27, 2021.

Prior to the scheduled Public Budget Hearings, the Town Council held two (2) Budget Workshops (July 29 and August 26, 2021), 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 6:00 PM on those dates.

The Tentative budget presented at this first Budget Hearing on September 13, 2021 is based on the **2.8332** millage "ceiling" rate adopted at the July 21, 2021 Town Council Meeting that was advertised on the TRIM notices mailed to residents and taxpayers by the Miami-Dade Property Appraiser in August 2021. As a result of a planned issuance of debt securities and restructuring of certain existing debt, as discussed later, the Town's fund balance is projected to increase approximately \$117,900.

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-three (33) 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, last 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.

In 2020, the TATP website ranked cities and counties in Florida of similar size on government spending, government debt, government size, crime and education. The categories were 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 (July 29, 2021 and August 26, 2021) 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 2021-22 *Tentative* budget during these two (2) public Budget Workshops and will also be able to do so during the upcoming Budget Hearings.

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.
- Add an additional Code Enforcement Officer to concentrate on weekend and after business hour enforcement.
- Hire a part-time Building Official.
- Provide for the required update to the Growth Management Plan.
- Lay the groundwork for the GOB bond process by engaging conceptual design and marketing consultants.
- Engage Brownfield consultants.
- Provide for Federal lobbyist services.
- Provide for enhanced summer camp and adult/senior programs through the Parks department, as well as provide for increased funding for Town events as we head out from the COVID-19 pandemic.
- Provide for continued environmental lobbyist services (Stormwater Fund).
- 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, 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: 2.8332					
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Ad Valorem Taxes - Millage per \$1000 = 2.8332	\$7,849,026				\$7,849,026
Franchise Fees	\$2,480,000				\$2,480,000
Utility Taxes	\$3,450,000				\$3,450,000
Intergovernmental Revenue	\$6,226,122	\$2,043,435		\$1,025,000	\$9,294,557
Licenses & Registration Fees	\$150,000				\$150,000
Building Permits & Zoning Fees	\$740,000				\$740,000
Impact Fees		\$46,000			\$46,000
Miscellaneous Revenue	\$490,000	\$12,500			\$502,500
Grants		\$3,030,088		\$800,000	\$3,830,088
TOTAL SOURCES	\$21,385,148	\$5,132,023	\$0	\$1,825,000	\$28,342,171
Transfers In	\$150,000	\$812,374		\$2,200,000	\$3,162,374
Fund Balances/Reserves/Net Assets	\$14,887,595	\$6,675,136		\$5,095,410	\$26,658,141
TOTAL REVENUES, TRANSFERS & BALANCES	\$36,422,743	\$12,619,533	\$0	\$9,120,410	\$58,162,686

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Mayor and Council	\$214,468				\$214,468
Town Clerk	\$475,769				\$475,769
Town Attorney	\$500,000				\$500,000
General Government	\$4,213,288				\$4,213,288
Finance	\$538,312				\$538,312
Police Services	\$10,618,265				\$10,618,265
Public Works	\$1,077,182	\$4,559,482		\$1,795,753	\$7,432,417
Community Development	\$1,517,162				\$1,517,162
Parks and Recreation	\$2,262,797	\$382,836			\$2,645,633
TOTAL EXPENDITURES	\$21,417,243	\$4,942,318	\$0	\$1,795,753	\$28,155,314
Transfers Out		\$3,162,374			\$3,162,374
Fund Balances/Reserves/Net Assets	\$15,005,500	\$4,514,841		\$7,324,657	\$26,844,998
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$36,422,743	\$12,619,533	\$0	\$9,120,410	\$58,162,686



Budget Overview

The *Tentative* FY 2021-22 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 \$21.4 million, of which approximately \$7.85 million, or 36.7%, represents ad valorem revenues at the *Tentative* Millage Rate of **2.8332** mills. The following table summarizes the General Fund operating revenues:

REVENUE TYPE	FY 2020-21 BUDGET	PERCENTAGE OF TOTAL
Ad Valorem	\$7,849,026	36.7%
Utility Taxes	\$3,450,000	16.1%
Local Gov't Half-Cent Sales Tax	\$3,272,134	15.3%
Communications Services Tax	\$902,500	4.2%
Revenue Sharing	\$1,544,302	7.2%
Electrical Franchise Fees	\$2,280,000	10.7%
Solid Waste Franchise Fees	\$200,000	0.9%
1st Local Option Gas Tax	\$507,186	2.4%
Building Permits	\$675,000	3.2%
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	0.7%
Parks Fees	\$100,000	0.5%
Judgements and Fines	\$20,000	0.1%
Miscellaneous Revenues	\$260,000	1.2%
Investment Income	\$50,000	0.2%
TOTAL OPERATING REVENUES	\$21,385,148	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.

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General Fund Expenditures:

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

FUND		Operating	Capital	Debt Service	TOTAL
	COUNCIL	\$214,468	\$0	\$0	\$214,468
	CLERK	\$475,769	\$0	\$0	\$475,769
	GENERAL GOVERNMENT	\$2,662,558	\$7,530	\$1,543,200	\$4,213,288
	TOWN ATTORNEY	\$500,000	\$0	\$0	\$500,000
	COMMUNITY DEVELOPMENT	\$1,517,162	\$0	\$0	\$1,517,162
	FINANCE	\$538,312	\$0	\$0	\$538,312
	PUBLIC WORKS	\$1,077,182	\$0	\$0	\$1,077,182
	POLICE	\$10,618,265	\$0	\$0	\$10,618,265
	PARKS & RECREATION	\$2,222,797	\$40,000	\$0	\$2,262,797
Percentage	TOTAL FY 2021-22	\$19,826,513	\$47,530	\$1,543,200	\$21,417,243
Of	FY 2021-22	92%	0%	7%	100%
Expenditures	FY 2020-21	53%	23%	22%	100%
	TOTAL FY 2020-21	\$19,215,391	\$8,508,030	\$8,108,300	\$35,831,721
	NET INCREASE (DECREASE)	\$611,122	-\$8,460,500	-\$6,565,100	-\$14,414,478

The *Tentative* FY 2021-22 budget generally provides for continuation of current operating service levels and operating expenditures are in line with the prior year. The current year budget does reflect an additional, full-time Code Enforcement Officer as well as a part-time Building Official in the Community Development department. Capital and Debt Service expenditures are budgeted to decrease in the upcoming budget year. The decrease in capital outlay primarily reflects the acquisition of the 8.45-acre land parcel on Old Cutler Road and SW 184 Street in the prior year. No such outlays are anticipated in FY 2021-22. Debt service is budgeted to decrease primarily due to the restructuring of debt executed in the prior year.

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 2021-22 is estimated as \$14.89 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 2021-22 budget reflects total Fund Balance in the General Fund of approximately \$15 million, of which approximately \$14.4 million is considered “unrestricted” Fund Balance.

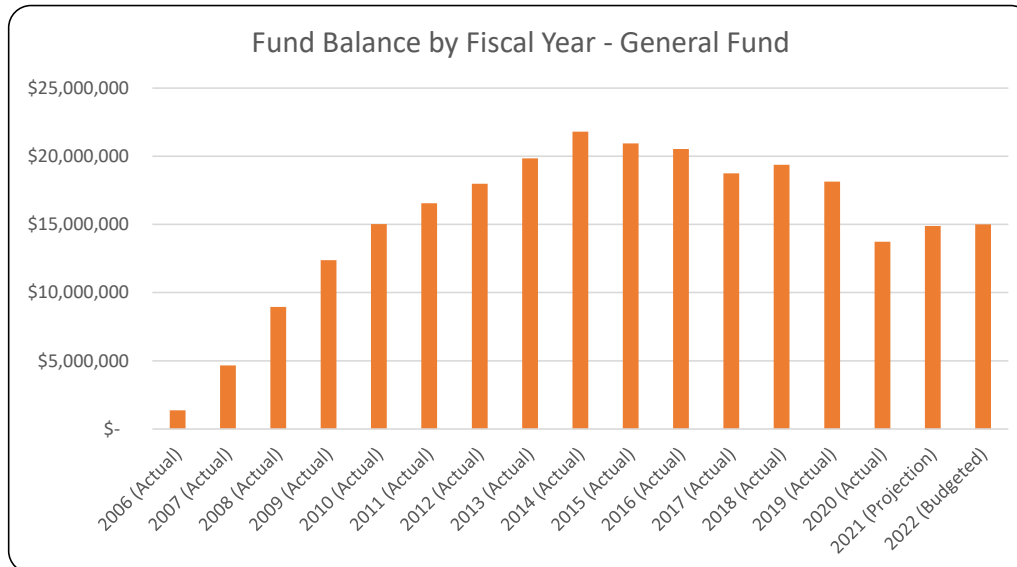
To demonstrate the Town’s financial health, the budgeted \$14.4 million unrestricted fund balance represents approximately sixty-seven percent (67%) of total budgeted General Fund expenditures for FY 2021-22. If you exclude debt service, capital outlays and transfers out, the unrestricted Fund Balance coverage increases to approximately seventy-three percent (73%). 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 2021-22 budget, operating expenditures are \$19,826,513, seventeen percent (17%) of which would equal \$3,370,507. The *Tentative* budget provides a reserve for contingencies and emergencies of \$13,415,500, far exceeding the minimum amount to be set aside by the Fund Balance Policy.

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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, including the COVID-19 pandemic and the commencement of construction to restore Franjo Park, as well as opportunities, including finalizing the “land swap” deal, caused a significant decline in fund balance in FY 2019-20. However, the Town addressed this issue in the summer of 2020 by adopting and executing a “Fund Balance Replenishment Plan” (the “Plan”) which was a multifaceted plan that involved debt restructuring, including the issuance of bonds, as well as planned increases to the millage rate for FY 2020-21 and FY 2021-22 to ensure a balanced budget was adopted. By following this Plan the Town’s fund balance has started to gradually recover from FY 2019-20’s severe decrease.

The Town, as well as the entire United States, continues to deal with the COVID-19 pandemic. While certain of the Town’s revenue sources were impacted, the impact was not too severe. The Town has incurred additional unbudgeted expenses as a result of the pandemic, and a substantial portion of these have been, or will be, recovered through various grant sources. The Town has been informed that it will be entitled to approximately \$21.9 million of American Rescue Plan funds to assist with certain impacts from the pandemic. As a jurisdiction with a population under 50,000, these funds will be passed through from the State of Florida. The Town has not yet entered into an Interlocal agreement with the State and, as a result, the Tentative FY 2021-22 budget does not include this grant. The Town intends to enact a budget amendment once the Interlocal agreement is finalized and this grant will be accounted for in a Special Revenue Fund, not the General Fund, given the restricted nature of the grant. The Town anticipates the majority of this grant funding will be used on water and/or stormwater related projects.

The *Tentative* budget incorporates the framework of the Fund Balance Replenishment Plan by setting a **2.8332** millage rate and incorporating the impacts of the aforementioned debt restructuring. The combination of these actions provides the Town with significant debt service relief going forward and increases the fund balance by approximately \$117,900 in FY 2021-22.



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 2021-22 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 Road Impact Fees (\$45,000) to the Sidewalks Fund for use in the Lincoln City Park sidewalk/pad 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 2021-22 budget provides for the following:

- Operation of the Town's circulator bus (\$325,000)
- Contribution to the Miami-Dade Transit Planning Organization transit corridor study (approximately \$50,400)
- Roadway resurfacing projects (\$477,000)
- Traffic calming projects (\$175,000)
- Transfers out to other funds for use on eligible projects (approximately \$2,967,374)

Sidewalks Fund

The Sidewalks Fund reflects construction of a sidewalk and pad around Lincoln City Park utilizing road impact fees (\$45,000). This will result in improved pedestrian access to and around the park enabling greater capacity and use of the park.



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 2021-22 budget reflects the completion of design phase cost for that project (approximately \$100,000) paid fully with County funds, as well as commencement of the construction phase (\$2,812,626) funded with County Funds (\$2,354,752) and Town PTP funds (\$457,874).

Transportation Fund

The Transportation Fund is used to account for completion of the update of the Town’s Transportation Master Plan (\$20,000, funded with Town PTP funds), as well as for the design of the SW 82nd Avenue roadway improvements (\$97,000, funded with Town PTP funds).

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 2021-22 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 three significant drainage/roadway improvement projects, including completion of the “Cutler Ridge Sec. 3” project (approximately \$1.77 million budgeted for FY 2021-22) which is funded with a \$200,000 FDEP State grant, \$250,000 in stormwater fees, and approximately \$1.32 million of funds transferred in from the CITT Fund. The second project, known as Saga Bay 1.7”, is an approximate \$929,000 drainage/roadway project that is funded with a \$600,000 State FDEP grant and approximately \$329,000 in funds transferred in from the CITT Fund. Finally, the Whispering Pines Swale Improvement project (approximately \$390,000) is funded with monies 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 Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED 2.6198 MILL RATE FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE 2.8332 MILL RATE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
REVENUES and INFLOWS:						
General Revenues:						
Ad Valorem	\$6,170,581	\$6,887,845	\$6,890,000	\$7,849,026	\$961,181	A \$0
Utility Taxes	\$3,424,120	\$3,100,000	\$3,450,000	\$3,450,000	\$150,000	C \$200,000 1
Local Gov't Half-Cent Sales Tax	\$3,093,648	\$3,204,296	\$3,450,000	\$3,272,134	\$67,838	B \$0
Communications Services Tax	\$955,985	\$866,594	\$920,000	\$902,500	\$35,906	B \$0
Revenue Sharing	\$1,293,964	\$1,231,902	\$1,300,000	\$1,544,302	\$312,400	B \$0
Electrical Franchise Fees	\$1,584,915	\$2,220,000	\$2,200,000	\$2,280,000	\$60,000	D \$0
Solid Waste Franchise Fees	\$219,091	\$200,000	\$200,000	\$200,000	\$0	\$0
Licenses and Registrations	\$189,697	\$150,000	\$150,000	\$150,000	\$0	\$0
1st Local Option Gas Tax	\$505,033	\$479,548	\$490,000	\$507,186	\$27,638	B \$0
Building Permits	\$742,745	\$525,000	\$850,000	\$675,000	\$150,000	E \$0
Zoning Fees	\$85,010	\$45,000	\$100,000	\$45,000	\$0	\$0
Code Compliance Fines	\$93,343	\$60,000	\$117,000	\$60,000	\$0	\$0
Other Building and Zoning	\$56,043	\$20,000	\$40,000	\$20,000	\$0	\$0
Parks Fees	\$50,278	\$65,000	\$60,000	\$100,000	\$35,000	F \$0
Judgements and Fines	\$55,972	\$45,000	\$10,000	\$20,000	\$0	-\$25,000 1
Rentals from Town Hall Building						
Operations	\$233,661	\$0	\$0	\$0	\$0	\$0
Misc Revenues	\$271,085	\$190,000	\$145,000	\$260,000	\$100,000	G -\$30,000 1
Grants	\$722,325	\$0	\$8,000	\$0	\$0	\$0
Investment Income	\$106,284	\$100,000	\$45,000	\$50,000	-\$50,000	H \$0
Sub-total	\$19,853,780	\$19,390,185	\$20,425,000	\$21,385,148	\$1,849,963	\$145,000
Transfer In from Special						
Revenues	\$225,000	\$150,000	\$150,000	\$150,000	\$0	\$0
Balances brought forward	\$18,135,296	\$11,069,431	\$13,725,399	\$14,887,595	\$2,655,968	I \$1,162,196 2
Proceeds from issuance of debt	\$0	\$18,115,000	\$14,737,996	\$0	-\$18,115,000	J \$0
Total Revenues and Inflows	\$38,214,076	\$48,724,616	\$49,038,395	\$36,422,743	-\$13,609,069	\$1,307,196

TOWN OF CUTLER BAY

CATEGORY	ACTUAL FY 19/20	ADOPTED 2.6198 MILL RATE FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE 2.8332 MILL RATE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
EXPENDITURES, OUTFLOWS AND FUND BALANCES:						
Expenditures and Outflows:						
Mayor & Council	\$141,796	\$206,144	\$149,904	\$214,468	\$8,324	\$0
Town Clerk	\$490,039	\$615,145	\$609,025	\$475,769	-\$139,376	\$0
General Government	\$7,198,821	\$19,196,593	\$15,586,813	\$4,213,288	-\$15,045,705	\$62,400 3
Finance	\$484,827	\$538,119	\$545,957	\$538,312	\$3,393	-\$3,200 3
Town Attorney	\$484,074	\$500,000	\$400,000	\$500,000	\$0	\$0
Community Development	\$1,302,025	\$1,254,692	\$1,440,103	\$1,517,162	\$262,470	\$0
Public Works	\$1,103,402	\$1,029,388	\$1,028,483	\$1,077,182	\$47,794	\$0
Law Enforcement	\$10,333,732	\$10,325,672	\$10,232,550	\$10,618,265	\$292,593	\$0
Parks	\$1,713,071	\$2,165,968	\$2,157,965	\$2,262,797	\$96,829	\$0
Cutler Bay Town Center	\$498,440	\$0	\$0	\$0	\$0	\$0
Transfer Out to Capital Projects	\$735,253	\$1,360,000	\$2,000,000	\$0	-\$1,360,000	\$0
Transfer Out to Special Revenue	\$3,197	\$0	\$0	\$0	\$0	\$0
Transfer Out to Stormwater	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Outflows	\$24,488,677	\$37,191,721	\$34,150,800	\$21,417,243	-\$15,833,678	\$59,200
Fund Balances:						
Fund Balance - Nonspendable	\$493,083	\$450,000	\$450,000	\$500,000	\$50,000	\$0
Fund Balance - Restricted						
Public safety	\$78,313	\$85,000	\$85,000	\$90,000	\$5,000	\$0
Land Purchase	\$3,000,000					
Fund Balance - Assigned:						
Building: capital reserve	\$0	\$0		\$0	\$0	\$
Building: operating reserve	\$0	\$0		\$0	\$0	\$
Reserve for future land	\$0	\$0		\$0	\$0	\$
Fund Balance - Unassigned:						
Contingencies and Emergencies	\$9,154,003	\$9,997,895	\$13,352,595	\$13,415,500	\$2,169,609	\$1,247,996 4
Grant Match Reserves	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$0
Insurance contingencies	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$0
Other reserves	\$0	\$0		\$0	\$0	\$0
Total Fund Balances:	\$13,725,399	\$11,532,895	\$14,887,595	\$15,005,500	\$2,224,609	\$1,247,996
Total Expenditures, Outflows and Fund Balances	\$38,214,076	\$48,724,616	\$49,038,395	\$36,422,743	-\$13,609,069	\$1,307,196

Budgeted FY 2022 Surplus \$117,905



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

1. Based on revenue trends from the current fiscal year (FY2021), these revenue categories were adjusted accordingly. The change in Miscellaneous revenues reflects reduced collections of School Crossing Guard remittances.
2. Change in balances brought forward based on estimated projection of the current fiscal year's operations.
3. Discussed in respective department.
4. Reflects the net changes of the items discussed above to the FY 2022 budgeted fund balance.

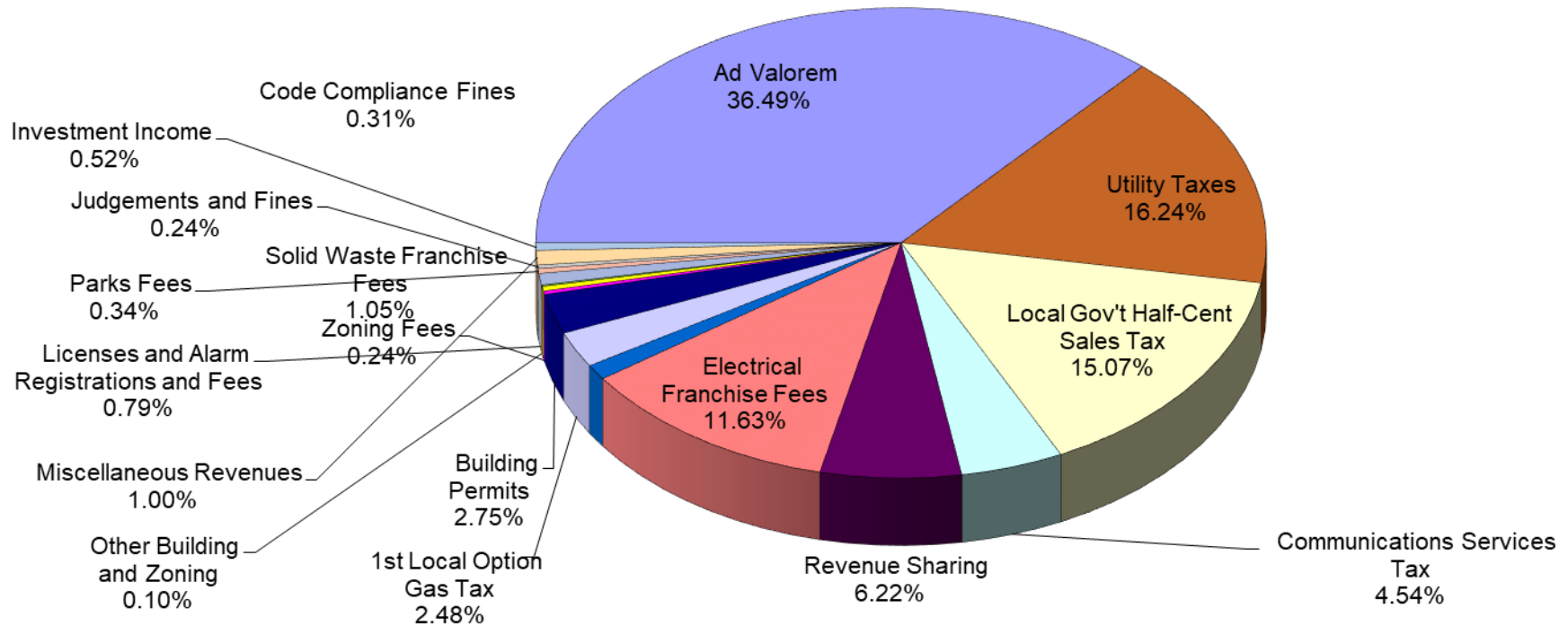
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Reflects higher property values and a 2.8332 millage rate.
- B. Increase reflects higher revenue estimates provided by the State.
- C. Increase reflects anticipated increases in utility services.
- D. Increase reflects higher franchise fees from the Town's agreement with FPL.
- E. Increase reflects anticipated development projects in upcoming budget year.
- F. Improvements to park revenues anticipated as park operations return post-COVID.
- G. Increase in miscellaneous revenue primarily reflects increases in lien search fees based on higher fee structure recently adopted.
- H. Interest rate environment expected to remain low and not return to pre-COVID levels during FY 2022.
- I. As noted during our auditor's presentation, the Town's revenues and expenditures were not impacted as severely as anticipated during the pandemic.
- J. Decrease reflects no bonds anticipated to be issued in FY 2022.



General Fund

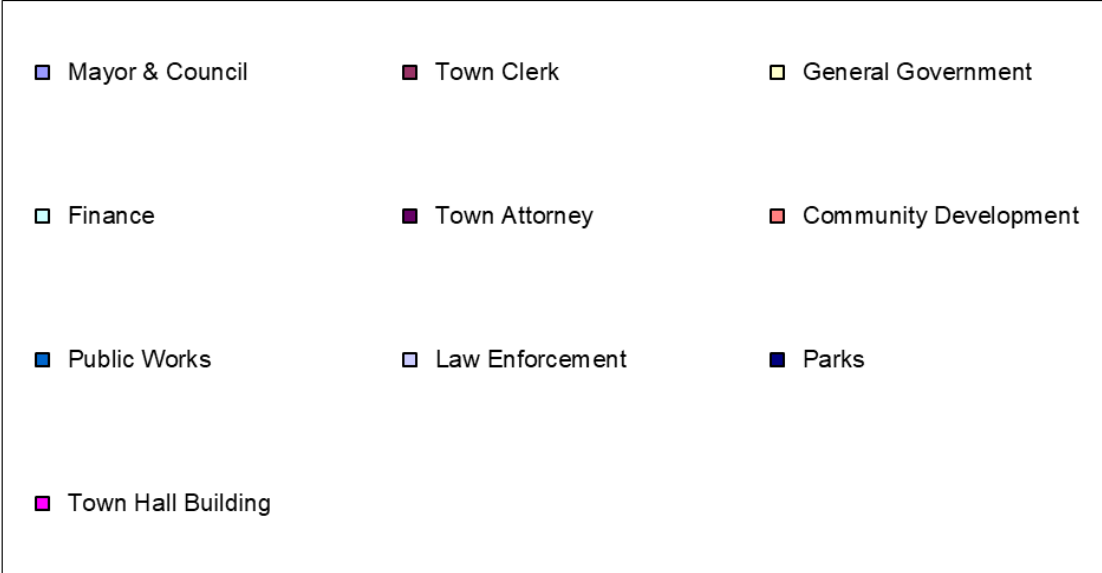
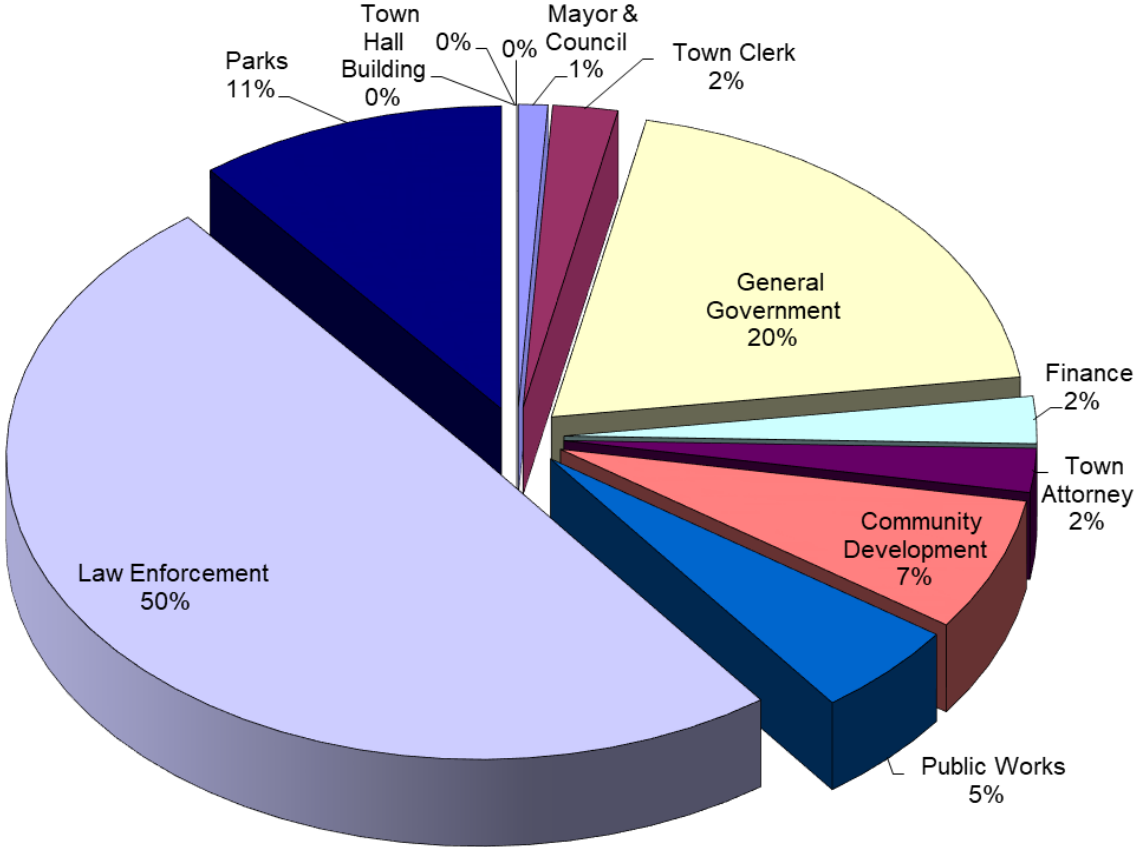
Operating Revenue Breakdown



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
Investment Income	



General Fund *Tentative Expenditures*





Mayor and Town Council

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	Net Change 7/29 Workshop vs ADOPTED FY20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Executive Salaries	\$49,824	\$50,711	\$50,711	\$51,147	\$436	\$ -
Payroll Taxes	\$3,815	\$4,733	\$4,733	\$4,665	-\$68	\$ -
Retirement Contributions	\$17,716	\$25,355	\$20,000	\$28,131	\$2,776	\$ -
Life and Health Insurance	\$36,172	\$75,000	\$45,000	\$75,000	\$0	\$ -
Professional Services	\$0	\$0	\$0	\$0	\$0	\$ -
Other Contractual Services	\$0	\$0	\$0	\$0	\$0	\$ -
Travel & Per Diem	\$15,160	\$19,885	\$5,000	\$19,885	\$0	\$ -
Communications & Freight	\$3,960	\$4,460	\$3,960	\$3,140	-\$1,320	\$ -
Other Current Charges	\$185	\$5,000	\$2,000	\$10,000	\$5,000	\$ -
Operating Supplies	\$59	\$5,000	\$2,500	\$5,000	\$0	\$ -
Dues, Subscriptions, Memberships	\$14,905	\$16,000	\$16,000	\$17,500	\$1,500	\$ -
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$ -
TOTAL	\$141,796	\$206,144	\$149,904	\$214,468	\$8,324	\$ -



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

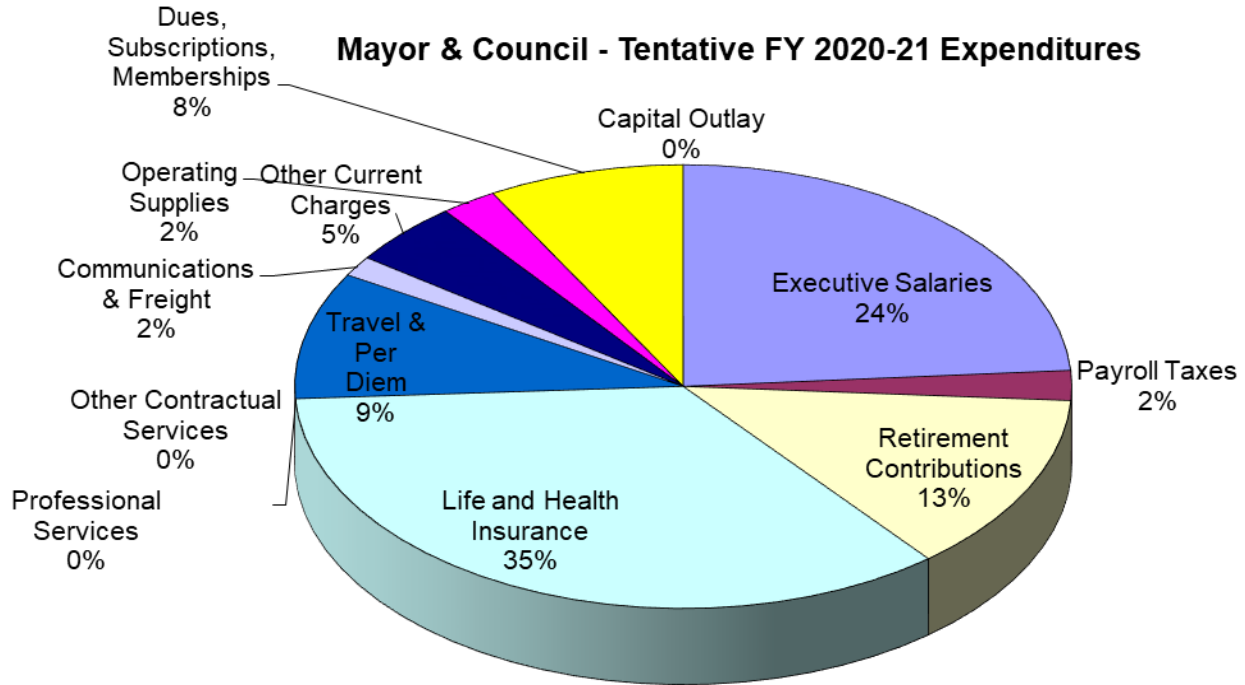
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Increase reflects provision of \$10,000 for outreach efforts of Environmental Task Force



Mayor and Town Council

Tentative Expenditures



Executive Salaries	Payroll Taxes
Retirement Contributions	Life and Health Insurance
Professional Services	Other Contractual Services
Travel & Per Diem	Communications & Freight
Other Current Charges	Operating Supplies
Dues, Subscriptions, Memberships	Capital Outlay

BUDGET WORKSHEET

*Includes salaries for elected officials, and top level management, and if earned, qualification salary for elected officials.
Constitutional Officers would include the officer's salary only.*

**EXECUTIVE SALARIES
OBJECT CODE 11.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Charter Compensation - Mayor	\$ 16,904		\$ 16,904	\$ 16,608
Charter Compensation - Council Members (4)	\$ 33,807		\$ 33,807	\$ 33,216
COLA (0.86% - BLS)	\$ 436		\$ 436	\$ 887
EXECUTIVE SALARIES TOTAL	\$ 51,147		\$ 51,147	\$ 50,711

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
FICA at 7.65%	\$ 4,665		\$ 4,665	\$ 4,733
FICA TAXES TOTAL	\$ 4,665		\$ 4,665	\$ 4,733

BUDGET WORKSHEET

Amounts contributed to a retirement fund.

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Retirement Contributions	\$ 28,131		\$ 28,131	\$ 25,355
RETIREMENT CONTRIBUTIONS TOTAL	\$ 28,131		\$ 28,131	\$ 25,355

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Mayor & Council	\$ 75,000		\$ -	\$ 75,000
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 75,000		\$ -	\$ 75,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
PROFESSIONAL SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Mayor - Annual Legislative Meetings and Training Conferences	\$ 3,685		\$ -	\$ 3,685
Council - Annual Legislative Meetings and Training Conferences				
Vice Mayor	\$ 2,250		\$ 2,250	\$ 2,250
Council Seat 1	\$ 2,250		\$ 2,250	\$ 2,250
Council Seat 2	\$ 2,250		\$ 2,250	\$ 2,250
Council Seat 3	\$ 2,250		\$ 2,250	\$ 2,250
Local Travel Mayor	\$ 2,400		\$ 2,400	\$ 2,400
Local Travel Council	\$ 4,800		\$ 4,800	\$ 4,800
TRAVEL & PER DIEM TOTAL	\$ 19,885		\$ 16,200	\$ 19,885

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Telephone Reimbursement- Council \$110 per	\$ 2,640		\$ 2,640	\$ 3,960
iPad Data Plans	\$ -		\$ -	\$ -
Phone Upgrades	\$ 500		\$ 500	\$ 500
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 3,140		\$ 3,140	\$ 4,460

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Council Committee Funds*	\$ 10,000		\$ 10,000	\$ 5,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 10,000		\$ 10,000	\$ 5,000
* Current year funds budgeted for outreach efforts of Environmental Task Force				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Operating Supplies	\$ 5,000		\$ 5,000	\$ 5,000
OPERATING SUPPLIES TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Florida League of Cities Dues	\$6,500		\$6,500	\$6,000
Florida League of Mayors	\$1,500		\$1,500	\$1,200
South Dade Chamber of Commerce	\$2,500		\$2,500	\$2,200
Miami Dade League of Cities	\$5,000		\$5,000	\$4,600
Cutler Bay Business Assoc. 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	\$ 17,500		\$ 17,500	\$ 16,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ -



Town Clerk

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21		NET CHANGE 8/26 WORKSHOP vs 7/29 WORKSHOP
Salaries	\$237,657	\$246,156	\$250,000	\$208,624	-\$37,532	A	\$0
Payroll Taxes	\$18,572	\$19,304	\$19,125	\$16,437	-\$2,867	A	\$0
Retirement Contributions	\$36,599	\$47,095	\$47,000	\$42,388	-\$4,707	A	\$0
Life and Health Insurance	\$38,543	\$45,000	\$42,000	\$45,000	\$0		\$0
Other Contractual Services	\$7,072	\$87,000	\$85,000	\$700	-\$86,300	B	\$0
Travel & Per Diem	\$5,349	\$10,100	\$2,500	\$10,100	\$0		\$0
Communications & Freight	\$1,482	\$3,440	\$3,000	\$3,440	\$0		\$0
Rentals & Leases	\$2,351	\$2,400	\$2,400	\$2,400	\$0		\$0
Repairs & Maintenance	\$50,047	\$56,850	\$25,000	\$44,010	-\$12,840	C	\$0
Printing & Binding	\$148	\$1,000	\$500	\$5,700	\$4,700		\$0
Other Current Charges	\$90,193	\$90,000	\$90,000	\$90,000	\$0		\$0
Operating Supplies	\$567	\$4,000	\$2,500	\$4,000	\$0		\$0
Dues, Subscriptions, Memberships	\$1,459	\$2,800	\$40,000	\$2,970	\$170		\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0		\$0
TOTAL	\$490,039	\$615,145	\$609,025	\$475,769	-\$139,376		\$0

**Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop**

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

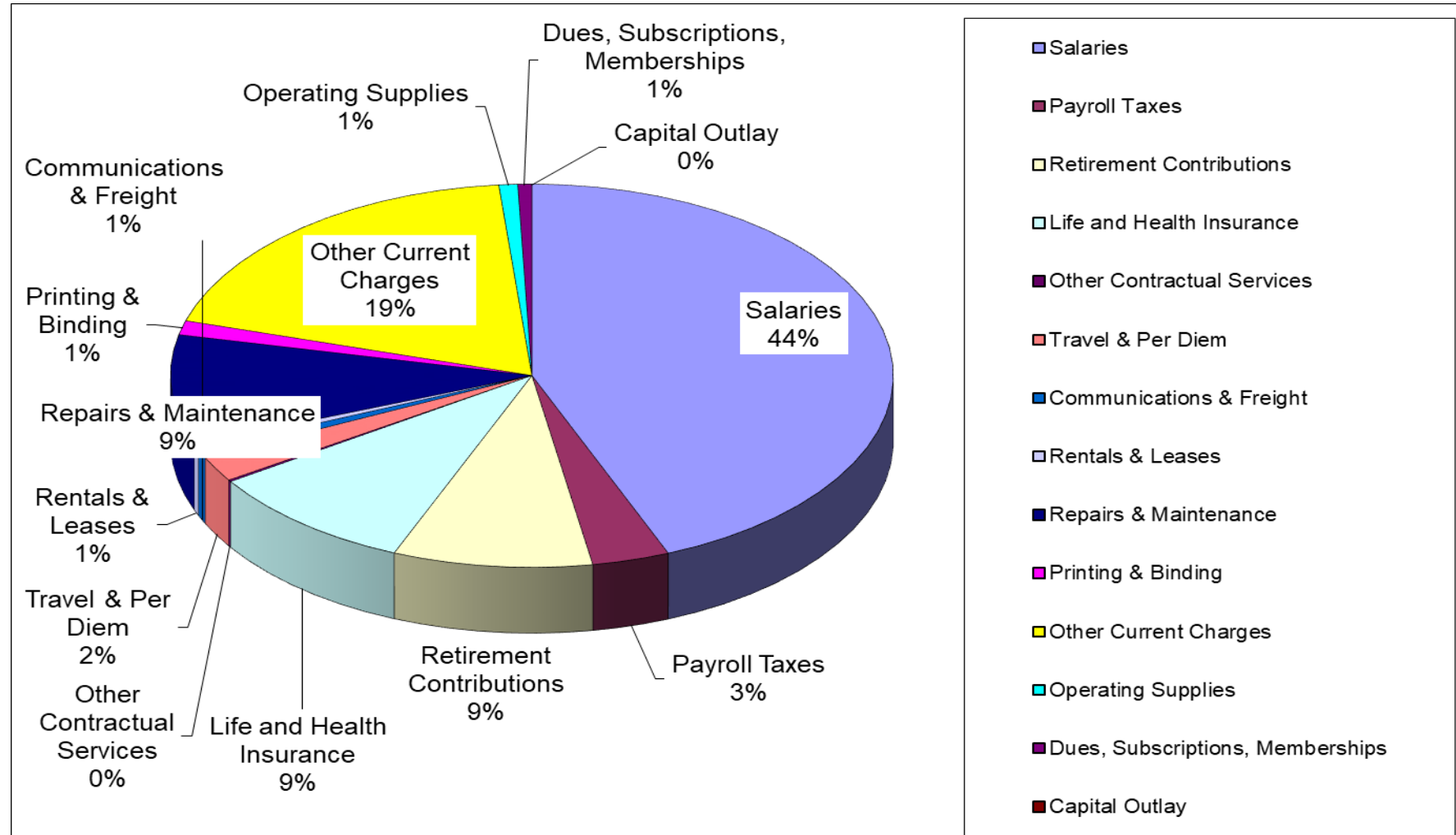
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Reflects retirement of Town Clerk and promotion of Deputy Town Clerk to new Town Clerk. Deputy Town Clerk position is vacant.
- B. Decrease primarily reflects no election costs in FY 2021-22.
- C. Decrease reflects savings from eScribe versus Granicus.



Town Clerk

Tentative Expenditures



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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Clerk (Pending Contract)	\$ 95,000		\$ 95,000	\$ 131,007
Deputy Town Clerk (VACANT)	\$ 62,000		\$ 62,000	\$ 59,782
Assistant to Town Clerk	\$ 48,718		\$ 48,718	\$ 47,866
COLA (0.86% - BLS)	\$ 1,236		\$ 1,236	\$ 4,248
Merit Pool (3%)	\$ 1,670		\$ 1,670	\$ 3,253
REGULAR SALARIES TOTAL	\$ 208,624		\$ 208,624	\$ 246,156

BUDGET WORKSHEET

Social Security matching/Medicare matching.

FICA TAXES
OBJECT CODE 21.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Clerk	\$ 7,853		\$ 7,853	\$ 10,812
Deputy Town Clerk	\$ 4,743		\$ 4,743	\$ 4,683
Assistant to Town Clerk	\$ 3,841		\$ 3,841	\$ 3,809
FICA TAXES TOTAL	\$ 16,437		\$ 16,437	\$ 19,304

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS****OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Clerk	\$ 28,922		\$ 28,922	\$ 33,774
Deputy Town Clerk	\$ 7,440		\$ 7,440	\$ 7,347
Assistant to Town Clerk	\$ 6,026		\$ 6,026	\$ 5,974
RETIREMENT CONTRIBUTIONS TOTAL	\$ 42,388		\$ 42,388	\$ 47,095

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Clerk	\$ 15,000		\$ 15,000	\$ 15,000
Deputy Town Clerk	\$ 15,000		\$ 15,000	\$ 15,000
Assistant to Town Clerk	\$ 15,000		\$ 15,000	\$ 15,000
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability & Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 45,000		\$ 45,000	\$ 45,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
<i>Miami Dade Municipal Elections</i>				
November 2020	\$ -		\$ -	\$ 15,000
Election Runoff - December	\$ -		\$ -	\$ 72,000
MuniCode (Online Code Hosting) (*)	\$ 700		\$ 700	\$ -
OTHER CONTRACTUAL SERVICES TOTAL	\$ 700		\$ 700	\$ 87,000
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
FACC Conference (Mandatory Continuing Education)	\$ 4,000		\$ 4,000	\$ 4,000
FACC Professional Education Academy (Town Clerk CMC training)	\$ 800		\$ 800	\$ 800
Other Meetings and Conferences	\$ 500		\$ 500	\$ 500
Auto Allowance* - Town Clerk	\$ 4,800		\$ 4,800	\$ 4,800
TRAVEL & PER DIEM TOTAL	\$ 10,100		\$ 10,100	\$ 10,100
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Other Postage/Courier	\$ 2,000		\$ 2,000	\$ 2,000
Cell Phone Allowance* - Town Clerk	\$ 1,440		\$ 1,440	\$ 1,440
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 3,440		\$ 3,440	\$ 3,440
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Lease (*)	\$ 2,400		\$ 2,400	\$ 2,400
RENTAL AND LEASES TOTAL	\$ 2,400		\$ 2,400	\$ 2,400
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Maintenance *	\$ 4,000		\$ 4,000	\$ 4,000
Maintenance Laserfiche*	\$ 4,600		\$ 4,600	\$ 4,600
Granicus *(support services/maint)	\$ -		\$ -	\$ 26,000
Granicus *(closed captioning services)	\$ -		\$ -	\$ 20,000
eScribe *(Webcasting Plus support services/maint)	\$ 32,910		\$ 32,910	\$ -
VR Systems - Online Campaign Finance Reporting *	\$ 2,500		\$ 2,500	\$ 2,250
(*) Per Contract				
REPAIRS AND MAINTENANCE TOTAL	\$ 44,010		\$ 44,010	\$ 56,850
(*) Per Contract				

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Legal Advertising (Some Cost Recovery)	\$ 80,000		\$ 80,000	\$ 80,000
- Increased Cost of Miami Herald Ads				
- Any Code Amendment				
- Ads Relating to Charter Review				
-Bid Advertisement				
-Budget Ads				
Remediation of Docs for ADA Compliance				
keep forever docs (ordinance and resolutions, etc)	\$ 10,000		\$ 10,000	\$ 10,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 90,000		\$ 90,000	\$ 90,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Supplies	\$ 4,000		\$ 4,000	\$ 4,000
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	FY 21/22 BUDGET	FY 20/21 BUDGET
<i>Professional Association Dues:</i>				
International Institute of Municipal Clerks	\$ 445		\$ 445	\$ 350
Florida Association of Clerk's	\$ 300		\$ 300	\$ 300
Miami Dade County Municipal Clerks Association	\$ 225		\$ 225	\$ 150
<i>Training</i>				
FACC Conference Registration	\$ 1,000		\$ 1,000	\$ 1,000
Other Conferences/Seminars Registration	\$ 600		\$ 600	\$ 600
Miscellaneous Publications/Educational Materials	\$ 400		\$ 400	\$ 400
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 2,970		\$ 2,970	\$ 2,800

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	FY 21/22 BUDGET	FY 20/21 BUDGET
<i>Professional Association Dues:</i>				
Int'l Institute of Municipal Clerks	\$ 445		\$ 445	\$ 350
Florida Association of Clerk's	\$ 300		\$ 300	\$ 300
Miami Dade County Municipal Clerks Association	\$ 225		\$ 225	\$ 150
<i>Training</i>				
FACC Conference Registration	\$ 1,000		\$ 1,000	\$ 1,000
Other Conferences/Seminars Registrat.	\$ 600		\$ 600	\$ 600
Misc. Publications/Educational Materials	\$ 400		\$ 400	\$ 400
MACHINERY AND EQUIPMENT TOTAL	\$ 2,970		\$ 2,970	\$ 2,800



General Government

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21		Net Change 8/26 Workshop vs 7/29 Workshop	
Salaries	\$582,373	\$614,899	\$640,000	\$655,021	\$40,122	A	\$0	
Payroll Taxes	\$38,034	\$47,774	\$48,960	\$50,844	\$3,070	A	\$0	
Retirement Contributions	\$111,084	\$136,365	\$142,000	\$143,629	\$7,264	A	\$0	
Life and Health Insurance	\$73,312	\$90,000	\$85,000	\$90,000	\$0		\$0	
Professional Services	\$79,500	\$100,800	\$115,000	\$226,000	\$65,200	B	\$60,000	1
Other Contractual Services	\$389,536	\$284,636	\$500,000	\$301,155	\$14,119	C	\$2,400	2
Travel & Per Diem	\$23,825	\$21,200	\$18,000	\$21,200	\$0		\$0	
Communications & Freight	\$84,731	\$90,956	\$85,000	\$89,034	-\$1,922		\$0	
Utilities	\$5,569	\$5,000	\$8,000	\$5,000	\$0		\$0	
Rentals & Leases	\$424,267	\$602,818	\$600,000	\$622,207	\$19,389	D	\$0	
Insurance	\$250,398	\$262,000	\$255,000	\$276,000	\$14,000	E	\$0	
Repairs & Maintenance	\$55,220	\$69,447	\$60,000	\$67,277	-\$2,170		\$0	
Printing & Binding	\$3,512	\$2,500	\$2,100	\$2,500	\$0		\$0	
Promotional	\$0	\$4,000	\$0	\$4,000	\$0		\$0	
Other Current Charges	\$263,338	\$226,000	\$225,000	\$36,000	-\$190,000	F	\$0	
Office Supplies	\$8,411	\$10,000	\$7,500	\$10,000	\$0		\$0	
Operating Supplies	\$36,469	\$7,000	\$27,500	\$7,000	\$0		\$0	
Dues, Subscriptions, Memberships	\$60,524	\$55,368	\$55,000	\$55,691	\$323		\$0	
Capital Outlay	\$3,026,692	\$8,457,530	\$8,463,000	\$7,530	-\$8,450,000	G	\$0	
Debt Service - Principal	\$1,144,659	\$7,336,200	\$3,482,200	\$524,550	-\$6,811,650	H	\$0	
Debt Service - Interest	\$191,179	\$426,100	\$422,000	\$672,650	\$246,550	H	\$0	
Contributions and Aid to Governmental Entities	\$0	\$0	\$0	\$0	\$0		\$0	
TOTAL	\$6,852,633	\$18,850,593	\$15,241,260	\$3,867,288	-\$15,045,705		\$62,400	



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

1. Reflects provision for Federal Lobbyist.
2. Reflects transfer of budgeted monthly charges for the employee electronic and temperature check time clock management system from the Finance Department.

See next page for Significant Changes from the Adopted Budget 2021

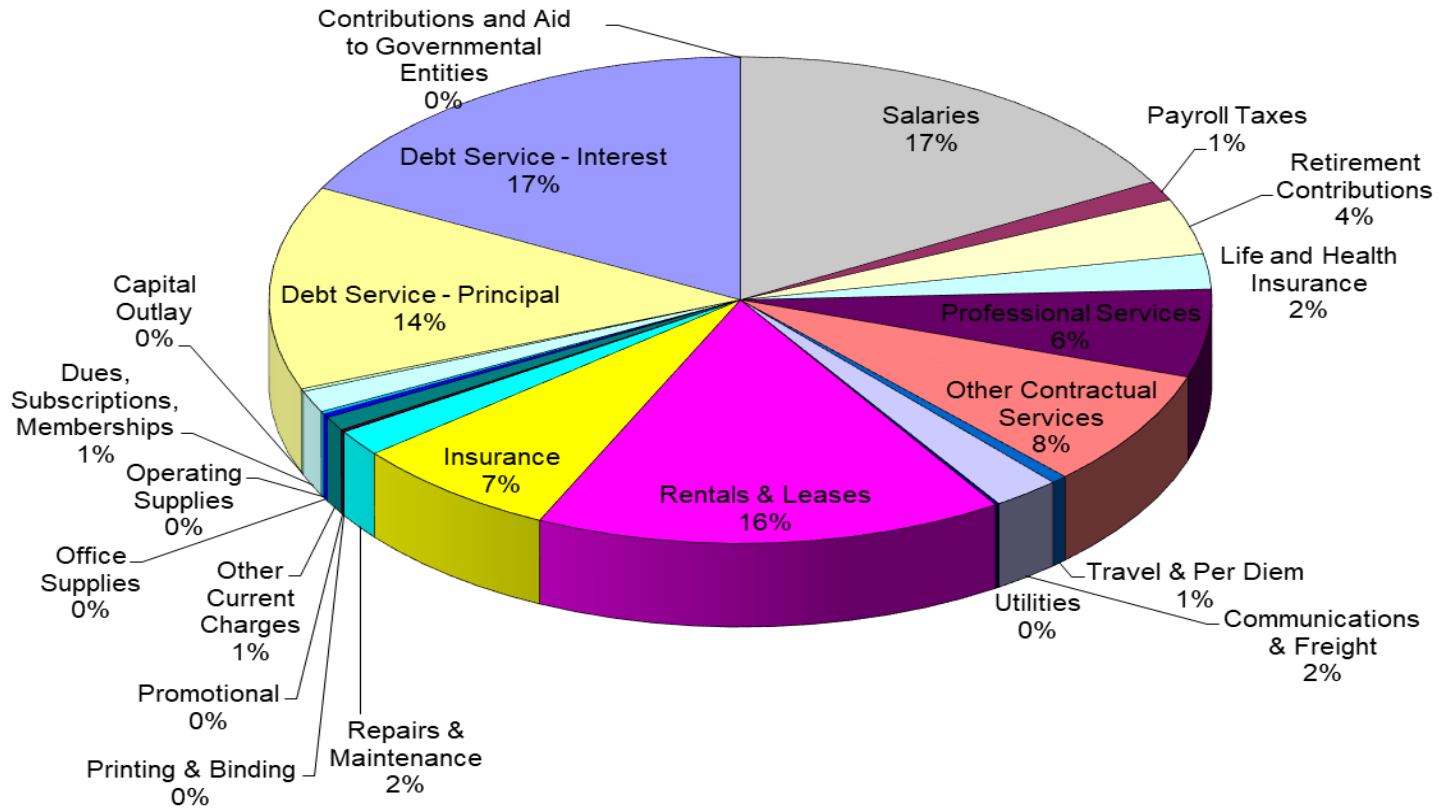
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments.
- B. Increase results primarily for budgeting for a General Obligation Bond marketing and conceptual design consultants (\$70,000 and \$24,000, respectively), offset by decreased funding for the environmental lobbyist (\$10,800 decrease) and a decrease in budget for financial advisory services (\$18,000 decrease).
- C. Increase results primarily to Brownfield consulting services.
- D. Increase relates primarily to budgeting for a full year of office space rental reflecting estimated increases as per the lease.
- E. Increase reflects estimated increases in business insurance premiums.
- F. Decrease relates to no budget in the current year for debt issuance costs.
- G. Decrease reflects payment of balance due for acquisition of land parcel on Old Cutler Rd & SW 184 Street in prior year that is not recurring in current year.
- H. Current year amounts reflect amortization of outstanding debt. Prior year included payoffs of certain debt that is not recurring in current year.



General Government

Tentative Expenditures



Salaries	Payroll Taxes
Retirement Contributions	Life and Health Insurance
Professional Services	Other Contractual Services
Travel & Per Diem	Communications & Freight
Utilities	Rentals & Leases
Insurance	Repairs & Maintenance
Printing & Binding	Promotional
Other Current Charges	Office Supplies
Operating Supplies	Dues, Subscriptions, Memberships
Capital Outlay	Debt Service - Principal
Debt Service - Interest	Contributions and Aid to Governmental Entities

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Manager	\$ 244,413		\$ 244,413	\$ 233,145
Executive Assistant to Town Manager	\$ 75,063		\$ 75,063	\$ 71,542
Administrative Services Director	\$ 110,613		\$ 110,613	\$ 105,514
Administrative Assistant	\$ 50,320		\$ 50,320	\$ 48,000
Customer Service Representative	\$ 39,851		\$ 39,851	\$ 38,014
Communications Manager	\$ 77,456		\$ 77,456	\$ 64,172
Grant Writer (Part-Time)	\$ 45,240		\$ 45,240	\$ 37,700
COLA (0.86% - BLS)	\$ 5,529		\$ 5,529	\$ 10,646
Merit Pool (3%)	\$ 6,536		\$ 6,536	\$ 6,167
REGULAR SALARIES TOTAL	\$ 655,021		\$ 655,021	\$ 614,900

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages x 7.65%	\$ 50,844		\$ 50,844	\$ 47,774
FICA TAXES TOTAL	\$ 50,844		\$ 50,844	\$ 47,774

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Manager	\$ 74,587		\$ 74,587	\$ 71,779
Executive Assistant to Town Manager	\$ 9,116		\$ 9,116	\$ 8,768
Administrative Services Director	\$ 33,791		\$ 33,791	\$ 32,528
Administrative Assistant	\$ 6,263		\$ 6,263	\$ 6,028
Customer Service Representative	\$ 4,904		\$ 4,904	\$ 4,721
Communications Manager	\$ 9,492		\$ 9,492	\$ 7,936
Grant Writer (Part-Time)	\$ 5,475		\$ 5,475	\$ 4,605
RETIREMENT CONTRIBUTIONS TOTAL	\$ 143,629		\$ 143,629	\$ 136,365

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Manager	\$ 15,000		\$ 15,000	\$ 15,000
Executive Assistant to Town Manager	\$ 15,000		\$ 15,000	\$ 15,000
Administrative Services Director	\$ 15,000		\$ 15,000	\$ 15,000
Administrative Assistant	\$ 15,000		\$ 15,000	\$ 15,000
Customer Service Representative	\$ 15,000		\$ 15,000	\$ 15,000
Communications Manager	\$ 15,000		\$ 15,000	\$ 15,000
<i>Estimated \$1250/mo per Full-Time Employee</i>	\$ -		\$ -	\$ -
<i>Health Insurance, Vision, Dental, Disability, and Life</i>	\$ -		\$ -	\$ -
LIFE AND HEALTH INSURANCE TOTAL	\$ 90,000		\$ 90,000	\$ 90,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
<u>State Lobbying Services*</u>				
Gomez Barker	\$ 60,000		\$ 60,000	\$ 60,000
<u>Financial Advisor Services*</u>				
Estrada Hinojosa	\$ 12,000		\$ 12,000	\$ 30,000
Marketing Consultant (GOB)	\$ 70,000		\$ 70,000	\$ -
<u>Conceptual Design Consultant (GOB):</u>				
Valle Valle	\$ 12,000		\$ 12,000	\$ -
UM School of Architecture	\$ 12,000		\$ 12,000	\$ -
<u>Environmental Lobbyist:</u>				
Conservation Concepts	\$ -		\$ -	\$ 10,800
<u>Federal Lobbyist:</u>				
Thorn Run Partners	\$ 60,000		\$ 60,000	\$ -
PROFESSIONAL SERVICES TOTAL	\$ 226,000		\$ 226,000	\$ 100,800
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 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*	\$ 113,910		\$ 113,910	\$ 108,486
DB Support/COOP Server/Data Storage*	\$ 59,189		\$ 59,189	\$ 52,050
Support & A/V Maintenance in Chambers	\$ 25,000		\$ 25,000	\$ 5,000
MDC-ITD GIS Support & Contractual Service	\$ 10,000		\$ 10,000	\$ 10,000
Franjo Park Project - IT	\$ -		\$ -	\$ 24,200
TMS Time Clock System Monthly Fees	\$ 2,400		\$ 2,400	\$ -
Grant Writing Consultant (\$3,000/month)	\$ 36,000		\$ 36,000	\$ 36,000
Pay Plan Update	\$ -		\$ -	\$ 10,000
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)	\$ 4,456		\$ 4,456	\$ 3,700
Brownfield Consultant* <i>Goldstein Environmental Law Firm</i>	\$ 15,000		\$ 15,000	\$ -
OTHER CONTRACTUAL SERVICES TOTAL	\$ 301,155		\$ 301,155	\$ 284,636
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
State of the Town Event	\$ 8,000		\$ 8,000	\$ 8,000
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	\$ 1,500
TRAVEL & PER DIEM TOTAL	\$ 21,200		\$ 21,200	\$ 21,200
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Postage and Shipping	\$ 15,000		\$ 15,000	\$ 15,000
Courier Services	\$ 500		\$ 500	\$ 500
CBTC VoIP Communication Services	\$ 9,882		\$ 9,882	\$ 19,584
CRP/Pool VoIP Communication Services	\$ 2,592		\$ 2,592	\$ 2,304
CBTC Internet Connectivity	\$ 11,040		\$ 11,040	\$ 7,404
AT&T (Telco) CR Park & Pool	\$ 7,308		\$ 7,308	\$ 9,240
AT&T (Telco) LBTB Park	\$ 792		\$ 792	\$ 4,160
AT&T (ISP) Franjo Park	\$ 7,308		\$ 7,308	\$ 7,310
AT&T Circuit Town Hall	\$ 9,158		\$ 9,158	\$ -
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*	\$ 2,400		\$ 2,400	\$ 2,400
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 89,034		\$ 89,034	\$ 90,956
* Per Contract				

BUDGET WORKSHEET

Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.

**UTILITIES
OBJECT CODE 43.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Old Cutler Rd & Caribbean Blvd <i>(Electrical Meters for Bus Shelters, Irrigation System Enhancements on OCR)</i>	\$ 5,000		\$ 5,000	\$ 5,000
UTILITIES TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 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 <i>(assumes 5% increase on lease anniversary)</i> <i>(no provision for potential CAM Add'l rent)</i>	\$ 611,681		\$ 611,681	\$ 592,292
RENTAL AND LEASES TOTAL	\$ 622,207		\$ 622,207	\$ 602,818
* Per Contract				

BUDGET WORKSHEET

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

INSURANCE
OBJECT CODE 45.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Florida League of Cities:				
- General Liability	\$ 100,000		\$ 100,000	\$ 96,000
- Auto	\$ 10,000		\$ 10,000	\$ 10,000
- Property	\$ 125,000		\$ 125,000	\$ 115,000
- Workers' Comp	\$ 40,000		\$ 40,000	\$ 40,000
- Cybersecurity**	\$ -		\$ -	\$ -
Flood	\$ 1,000		\$ 1,000	\$ 1,000
Storage Tank Liability	\$ -		\$ -	\$ -
Town Manager's Surety Bond*	\$ -		\$ -	\$ -
INSURANCE TOTAL	\$ 276,000		\$ 276,000	\$ 262,000
* Included in Standard FMIT Policy at No Additional Cost				
** Now included in Liability Coverage				

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	FY 21/22 BUDGET	FY 20/21 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
Misc IT Hardware Repairs	\$ 3,000		\$ 3,000	\$ 3,000
TMS Time Clock System Maintenance	\$ 3,400		\$ 3,400	\$ -
Municode Web Site Maint/Support/Host	\$ -		\$ -	\$ 6,000
Exclaimer Disclaimer support	\$ 300		\$ 300	\$ 300
Exclaimer Auto-Responder Support	\$ 300		\$ 300	\$ 300
HR Software Maintenance (NeoGov)	\$ 9,431		\$ 9,431	\$ 8,982
CISCO Phone System Maintenance (CBTC)	\$ 3,612		\$ 3,612	\$ 6,912
CISCO Phone System Maint (CRP & Pool)	\$ 588		\$ 588	\$ 672
VDI Support	\$ 14,640		\$ 14,640	\$ 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	\$ 67,277		\$ 67,277	\$ 69,447

BUDGET WORKSHEET

*Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also,
include charges for printing, etc., which is performed by an in-house print shop.*

**PRINTING AND BINDING
OBJECT CODE 47.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Printing	\$ 2,500		\$ 2,500	\$ 2,500
PRINTING AND BINDING TOTAL	\$ 2,500		\$ 2,500	\$ 2,500

BUDGET WORKSHEET

Includes any type of promotional advertising on behalf of the local unit.

PROMOTIONAL ACTIVITIES
OBJECT CODE 48.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Brochures, Flyers, Plaques, Etc.	\$ 4,000		\$ 4,000	\$ 4,000
PROMOTIONAL ACTIVITIES TOTAL	\$ 4,000		\$ 4,000	\$ 4,000

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Bank Service Charges/Merchant Fees	\$ 12,000		\$ 12,000	\$ 12,000
Miscellaneous	\$ 3,000		\$ 3,000	\$ 3,000
Background Checks (SSCI, Level 2/DOJJ)	\$ 4,000		\$ 4,000	\$ 4,000
Drug Testing	\$ 2,000		\$ 2,000	\$ 2,000
Reimbursable Unemployment Reserves	\$ 15,000		\$ 15,000	\$ 15,000
Debt Issuance Costs:				
Open Mkt Bonds	\$ -		\$ -	\$ 135,000
Taxable Loan	\$ -		\$ -	\$ 25,000
Closing Costs of 8.45 acre parcel on Old Cutler & SW 184 Street	\$ -		\$ -	\$ 30,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 36,000		\$ 36,000	\$ 226,000

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

OFFICE SUPPLIES
OBJECT CODE 51.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 10,000		\$ 10,000	\$ 10,000
OFFICE SUPPLIES TOTAL	\$ 10,000		\$ 10,000	\$ 10,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous IT Software/Supplies	\$ 5,000		\$ 5,000	\$ 5,000
Miscellaneous Operating Supplies	\$ 2,000		\$ 2,000	\$ 2,000
OPERATING SUPPLIES TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
FCCMA Membership Town Manager (\$3/\$1000 of salary)	\$763		\$763	\$727
ICMA Membership Town Manager (salary x .0075)	\$1,906		\$1,906	\$1,819
FCCMA Annual Conference	\$1,500		\$1,500	\$1,500
FLC Annual Conference	\$1,500		\$1,500	\$1,500
GovQA Subscription*	\$3,500		\$3,500	\$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
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 55,691		\$ 55,691	\$ 55,368

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Microsoft SQL 2 Core Licenses (2)*	\$7,530		\$7,530	\$7,530
EDEN SQL and Legacy SQL	\$0		\$0	\$0
8.45 Acre Parcel, Old Cutler & SW 184	\$0		\$0	\$8,450,000
Balance Due	\$0		\$0	\$0
MACHINERY AND EQUIPMENT TOTAL	\$ 7,530		\$ 7,530	\$ 8,457,530
* Per Contract				

BUDGET WORKSHEET

Debt Service - PRINCIPAL

**PRINCIPAL
OBJECT CODE 71.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
TD BANK LOAN (2015A)	\$ 363,900		\$ 363,900	\$ 4,000,000
TD BANK LOAN (2012 SCHOOL)	\$ -		\$ -	\$ 328,700
TD Bank Loan (2015B) Payoff	\$ -		\$ -	\$ 2,850,000
2020 Truist Loan	\$ 160,650		\$ 160,650	\$ 157,500
2020 Bonds	\$ -		\$ -	\$ -
PRINCIPAL TOTAL	\$ 524,550		\$ 524,550	\$ 7,336,200

BUDGET WORKSHEET*Debt Service - INTEREST***INTEREST
OBJECT CODE 72.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
TD BANK LOAN (2015A)	\$ 87,300		\$ 87,300	\$ 20,000
TD BANK LOAN (SCHOOL)	\$ -		\$ -	\$ 13,700
TD Bank Loan (2015B)	\$ -		\$ -	\$ 15,000
2020 Truist Loan	\$ 67,950		\$ 67,950	\$ 300,000
2020 Bonds	\$ 517,400		\$ 517,400	\$ 77,400
INTEREST TOTAL	\$ 672,650		\$ 672,650	\$ 426,100

BUDGET WORKSHEET*Debt Service - INTEREST***CONTRIBUTIONS AND AID TO GOVERNMENTAL ENTITIES
OBJECT CODE 81.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
INTEREST TOTAL	\$ -		\$ -	\$ -



Quality Neighborhood IMP Program

(Part of General Government)

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
QNIP Debt Service	\$346,188	\$346,000	\$345,553	\$346,000	\$0	\$0
TOTAL	\$346,188	\$346,000	\$345,553	\$346,000	\$0	\$0

Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

Significant Changes from the July 29, 2021 Budget Workshop vs. the Adopted Budget 20/21

No Proposed Changes.



Finance Department

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$286,367	\$302,503	\$302,500	\$303,122	\$619	\$0
Payroll Taxes	\$20,004	\$23,141	\$23,141	\$23,189	\$48	\$0
Retirement Contributions	\$52,778	\$63,775	\$63,700	\$63,601	-\$174	\$0
Life and Health Insurance	\$39,008	\$45,000	\$42,000	\$45,000	\$0	\$0
Accounting and Auditing	\$29,435	\$32,500	\$32,500	\$32,400	-\$100	\$0
Other Contractual Services	\$7,397	\$7,400	\$7,400	\$5,000	\$0	-\$2,400 1
Travel & Per Diem	\$0	\$1,200	\$0	\$1,200	\$0	\$0
Repairs & Maintenance	\$47,554	\$59,000	\$56,000	\$61,200	\$3,000	-\$800 A
Other Current Charges	\$0	\$600	\$0	\$600	\$0	\$0
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Subscriptions, Memberships	\$2,284	\$3,000	\$3,000	\$3,000	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Accounting Software	\$0	\$0	\$15,716	\$0	\$0	\$0
TOTAL	\$484,827	\$538,119	\$545,957	\$538,312	\$3,393	-\$3,200

Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

1. Reflects transfer of monthly charges for the employee electronic and temperature check time clock management system to the General Government Department.

Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

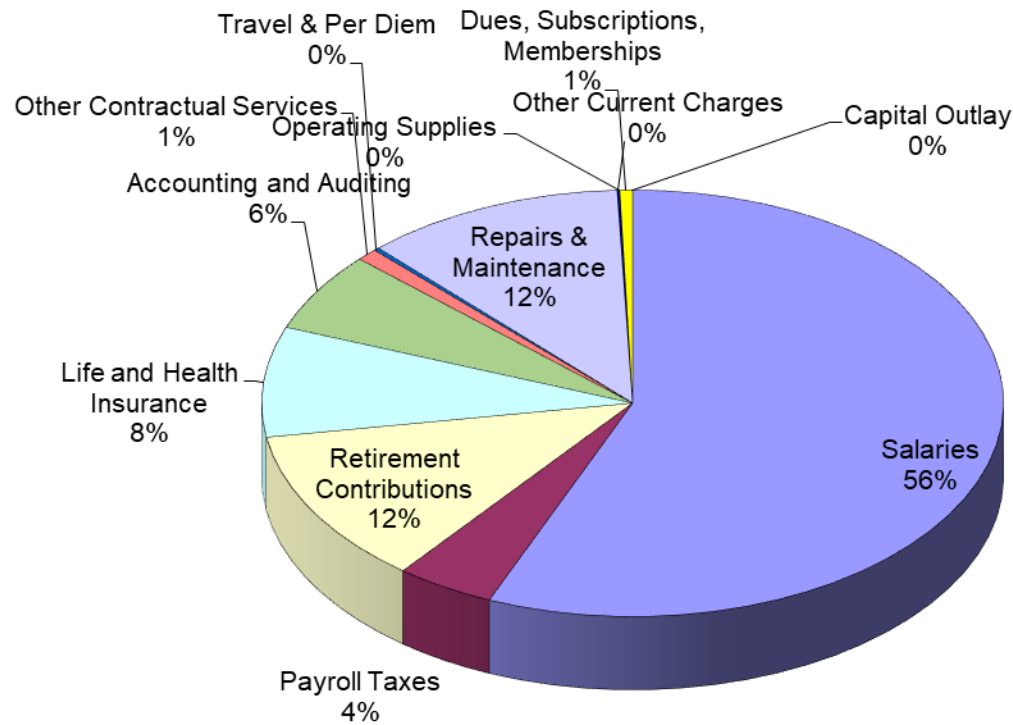
- A. Reflects current year estimated maintenance costs of existing software systems.



Finance Department

Tentative Expenditures

Finance - Tentative FY 2020-21 Expenditures



- Salaries
- Payroll Taxes
- Retirement Contributions
- Life and Health Insurance
- Accounting and Auditing
- Other Contractual Services
- Travel & Per Diem
- Repairs & Maintenance
- Other Current Charges
- Operating Supplies
- Dues, Subscriptions, Memberships
- Capital Outlay

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Finance Director	\$ 149,968		\$ 149,968	\$ 149,968
Accountant	\$ 76,121		\$ 76,121	\$ 76,121
Finance Clerk	\$ 46,501		\$ 46,501	\$ 44,358
Accounting Clerk (Part-Time)	\$ 27,144		\$ 27,144	\$ 26,000
COLA (0.86% - BLS)	\$ 2,578		\$ 2,578	\$ 5,277
Merit Pool (3%)	\$ 810		\$ 810	\$ 779
REGULAR SALARIES TOTAL	\$ 303,122		\$ 303,122	\$ 302,503

BUDGET WORKSHEET

Social Security matching/Medicare matching.

FICA TAXES
OBJECT CODE 21.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages x 7.65%	\$ 23,189		\$ 23,189	\$ 23,141
FICA TAXES TOTAL	\$ 23,189		\$ 23,189	\$ 23,141

BUDGET WORKSHEET

Amounts contributed to a retirement fund.

RETIREMENT CONTRIBUTIONS

OBJECT CODE 22.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Finance Director	\$ -		\$ -	\$ 45,791
Accountant	\$ -		\$ -	\$ 9,297
Finance Clerk	\$ 97		\$ 97	\$ 5,511
Accounting Clerk (Part-Time)	\$ -		\$ -	\$ 3,176
RETIREMENT CONTRIBUTIONS TOTAL	\$ 97		\$ 97	\$ 63,775

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Finance Director	\$ 15,000		\$ 15,000	\$ 15,000
Accountant	\$ 15,000		\$ 15,000	\$ 15,000
Finance Clerk	\$ 15,000		\$ 15,000	\$ 15,000
Accounting Clerk (Part-Time)	\$ -		\$ -	\$ -
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 45,000		\$ 45,000	\$ 45,000

BUDGET WORKSHEET

Generally includes all services received from independent certified public accountants.

ACCOUNTING & AUDITING
OBJECT CODE 32.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Independent Auditors				
Regular Audit Services*	\$ 26,500		\$ 26,500	\$ 25,000
Single Audit Services*	\$ 3,000		\$ 3,000	\$ 3,000
Other Post Employment Benefits	\$ 1,500		\$ 1,500	\$ 3,100
Review/Update				
CAFR Submission	\$ 700		\$ 700	\$ 700
Budget Book Submission	\$ 700		\$ 700	\$ 700
(*) Per Contract				
ACCOUNTING & AUDITING TOTAL	\$ 32,400		\$ 32,400	\$ 32,500
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Payroll Processing, Tax Reporting, Year-End	\$ 5,000		\$ 5,000	\$ 5,000
Time Clock Fees (\$200/mo Est.)	\$ -		\$ -	\$ 2,400
OTHER CONTRACTUAL SERVICES TOTAL	\$ 5,000		\$ 5,000	\$ 7,400

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Auto Reimbursements	\$ 600		\$ 600	\$ 600
Miscellaneous Travel and Per Diem	\$ 600		\$ 600	\$ 600
TRAVEL & PER DIEM TOTAL	\$ 1,200		\$ 1,200	\$ 1,200

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	FY 21/22 BUDGET	FY 20/21 BUDGET
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
ERP System Maintenance*	\$ 50,000		\$ 50,000	\$ 50,000
Time Clock Maintenance*	\$ -		\$ -	\$ 1,500
Financial Transparency System Maintenance*	\$ 7,200		\$ 7,200	\$ 7,500
Web Extensions (AR/LI Online Payments)	\$ 2,000		\$ 2,000	\$ -
Tyler Payment Module	\$ 2,000		\$ 2,000	\$ -
REPAIRS AND MAINTENANCE TOTAL	\$ 61,200		\$ 61,200	\$ 59,000
* Per Contract				

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous	\$ 600		\$ 600	\$ 600
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 600		\$ 600	\$ 600

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	FY 21/22 BUDGET	FY 20/21 BUDGET
AICPA Dues	\$600		\$600	\$600
FICPA Dues	\$400		\$400	\$400
Training, Subscriptions - Finance Director	\$1,500		\$1,500	\$1,500
GFOA/FGFOA Memberships	\$500		\$500	\$500
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 3,000		\$ 3,000	\$ 3,000

BUDGET WORKSHEET

ACCOUNTING SOFTWARE
OBJECT CODE 64.400

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
AR Web Extensions	\$ -		\$ -	\$ -
LI Web Extensions	\$ -		\$ -	\$ -
ACCOUNTING SOFTWARE TOTAL	\$ -		\$ -	\$ -



Town Attorney

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Professional Services	\$484,074	\$450,000	\$400,000	\$450,000	\$0	\$0
Litigation Services	\$0	\$50,000	\$0	\$50,000	\$0	\$0
TOTAL	\$484,074	\$500,000	\$400,000	\$500,000	\$0	\$0

Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

Significant Changes from the July 29, 2021 Budget Workshop vs. the Adopted Budget 20/21

No Proposed 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**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Attorney Services	\$450,000		\$450,000	\$450,000
PROFESSIONAL SERVICES TOTAL	\$450,000		\$450,000	\$450,000

**LITIGATION SERVICES
OBJECT CODE 3150**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Additional Litigation Services - If necessary	\$50,000		\$50,000	\$50,000
LITIGATION SERVICES TOTAL	\$50,000		\$50,000	\$50,000



Community Development Department

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$360,792	\$482,204	\$485,000	\$651,290	\$169,086	A \$0
Payroll Taxes	\$27,168	\$36,889	\$37,103	\$49,824	\$12,935	A \$0
Retirement Contributions	\$37,075	\$79,899	\$80,000	\$101,048	\$21,149	A \$0
Life and Health Insurance	\$62,092	\$90,000	\$90,000	\$105,000	\$15,000	A \$0
Professional Services	\$225,827	\$63,000	\$60,000	\$70,000	\$7,000	\$0
Court Reporter Service	\$0	\$800	\$0	\$800	\$0	\$0
Other Contractual Services	\$573,589	\$461,700	\$650,000	\$498,500	\$36,800	B \$0
Travel & Per Diem	\$0	\$5,000	\$1,000	\$5,000	\$0	\$0
Communications & Freight	\$16	\$1,500	\$0	\$2,000	\$500	C \$0
Rentals & Leases	\$1,240	\$1,500	\$1,500	\$1,500	\$0	\$0
Repairs & Maintenance	\$4,324	\$5,700	\$5,500	\$5,700	\$0	\$0
Printing & Binding	\$1,083	\$2,500	\$1,000	\$2,500	\$0	\$0
Other Current Charges	\$245	\$1,000	\$0	\$1,000	\$0	\$0
Office Supplies	\$4,186	\$5,000	\$3,000	\$5,000	\$0	\$0
Operating Supplies	\$2,499	\$3,500	\$10,000	\$3,500	\$0	\$0
Dues, Subscriptions, Memberships	\$1,889	\$14,500	\$14,000	\$14,500	\$0	\$0
Capital Outlay	\$0	\$0	\$2,000	\$0	\$0	\$0
TOTAL	\$1,302,025	\$1,254,692	\$1,440,103	\$1,517,162	\$262,470	\$0



Significant Changes from the September 13, 2021 Budget Workshop vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

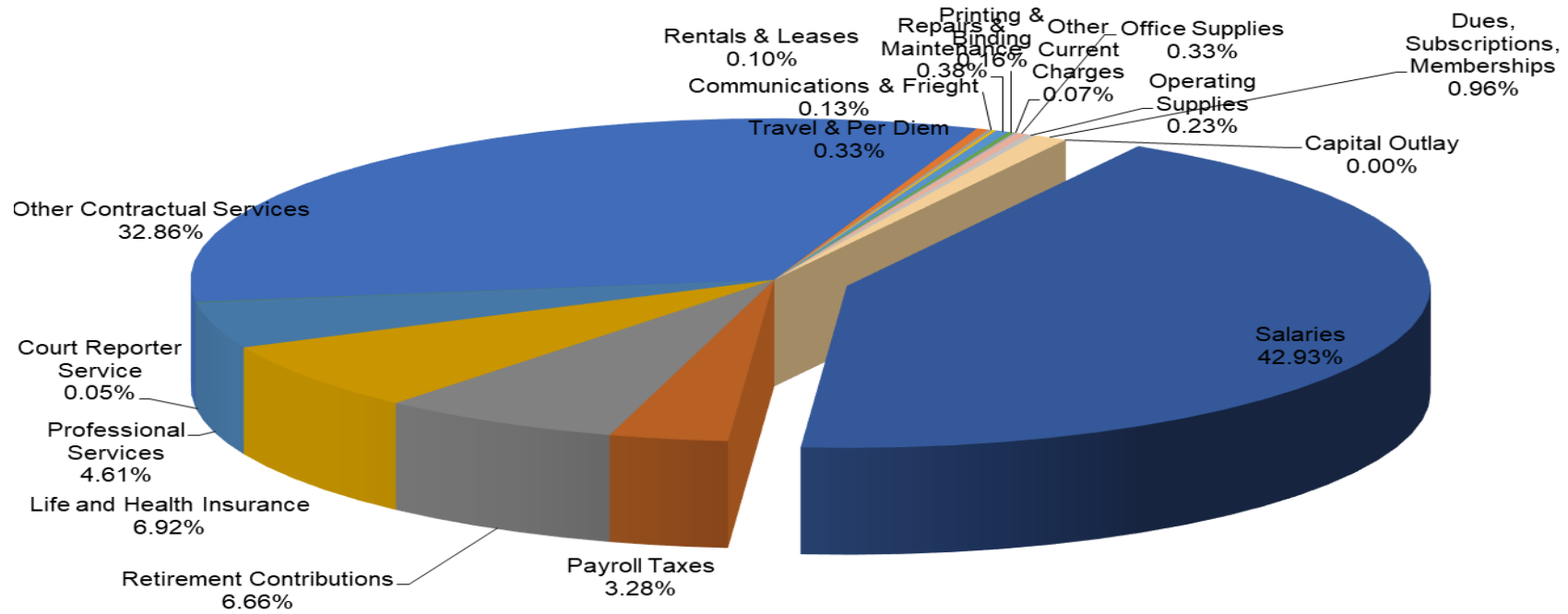
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments, as well as budgeting for an additional Code Officer and an in-house Building Official (part-time).
- B Increase primarily reflects increased costs for a Growth Management Plan update (\$45,000) offset by an approximate \$38,000 decrease for the use of Planning Consultants.
- C Increase reflects increased payments to third-party building contractor as permit revenues are anticipated to increase, partially offset by payments to that contractor for Building Official services (being brought in-house).



Community Development Department

Tentative Expenditures



Salaries	Payroll Taxes	Retirement Contributions
Life and Health Insurance	Professional Services	Court Reporter Service
Other Contractual Services	Travel & Per Diem	Communications & Frieight
Rentals & Leases	Repairs & Maintenance	Printings & Binding
Other Current Charges	Office Supplies	Operating Supplies
Dues, Subscriptions, Memberships	Capital Outlay	

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Community Development Director	\$ 125,276		\$ 125,276	\$ 119,500
Planning Administrator	\$ 70,000		\$ 70,000	\$ 65,000
Building & Code Compliance Manager	\$ 84,747		\$ 84,747	\$ 80,840
Code Officers (2 IN FY21)	\$ 134,696		\$ 134,696	\$ 130,700
Code Officer (VACANT)	\$ 65,000		\$ 65,000	\$ -
Building Official (P/T - VACANT)	\$ 83,850		\$ 83,850	\$ -
Bldg Dept Clerical Assistant	\$ 52,366		\$ 52,366	\$ 49,952
Code Compliance Clerical Asst (P/T)	\$ 24,700		\$ 24,700	\$ 24,598
COLA (0.86% - BLS)	\$ 4,229		\$ 4,229	\$ 7,220
Merit Pool (3%)	\$ 6,426		\$ 6,426	\$ 4,394
REGULAR SALARIES TOTAL	\$ 651,290		\$ 651,290	\$ 482,204

BUDGET WORKSHEET

Social Security matching/Medicare matching.

FICA TAXES
OBJECT CODE 21.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages @ 7.65%	\$ 49,824		\$ 49,824	\$ 36,889
FICA TAXES TOTAL	\$ 49,824		\$ 49,824	\$ 36,889

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS****OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Director	\$ 38,155		\$ 38,155	\$ 36,725
Other Departmental Staff	\$ 62,893		\$ 62,893	\$ 43,174
RETIREMENT CONTRIBUTIONS TOTAL	\$ 101,048		\$ 101,048	\$ 79,899

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Seven (7) Full-Time Departmental Staff	\$ 105,000		\$ 105,000	\$ 90,000
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 105,000		\$ 105,000	\$ 90,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Planning Consulting Services**	\$ 25,000		\$ 25,000	\$ 63,000
Growth Management Plan Update (every 7 years)	\$ 45,000		\$ 45,000	\$ -
PROFESSIONAL SERVICES TOTAL	\$ 70,000		\$ 70,000	\$ 63,000
* Per Contract				

BUDGET WORKSHEET

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

**COURT REPORTER SERVICES
OBJECT CODE 33.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Court Reporting for Special Master Hearings at \$80 per hour	\$ 800		\$ 800	\$ 800
COURT REPORTER SERVICES TOTAL	\$ 800		\$ 800	\$ 800

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Special Master: Code Hearings	\$ 6,000		\$ 6,000	\$ 6,000
Building Permits & Inspection Serevices*	\$ 450,000		\$ 450,000	\$ 400,000
\$675,000 Budgeted Revenues	\$ -		\$ -	\$ -
CAP (67%): \$450,000	\$ -		\$ -	\$ -
TCB (33%): \$225,000	\$ -		\$ -	\$ -
Building Official (Bringing In-House)	\$ -		\$ -	\$ 7,200
Document Scanning Services	\$ 15,000		\$ 15,000	\$ 15,000
Property Maintenance - Code Compliance	\$ 17,000		\$ 17,000	\$ 20,000
Possible Unsafe Structure Work	\$ 7,000		\$ 7,000	\$ 10,000
Document Recording Services	\$ 3,500		\$ 3,500	\$ 3,500
OTHER CONTRACTUAL SERVICES TOTAL	\$ 498,500		\$ 498,500	\$ 461,700
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Travel and Meals	\$ 4,500		\$ 4,500	\$ 4,500
Miscellaneous	\$ 500		\$ 500	\$ 500
TRAVEL & PER DIEM TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Other Postage/Courier	\$ 1,500		\$ 1,500	\$ 1,000
Miscellaneous	\$ 500		\$ 500	\$ 500
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 2,000		\$ 2,000	\$ 1,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Lease (*)	\$ 1,500		\$ 1,500	\$ 1,500
RENTAL AND LEASES TOTAL	\$ 1,500		\$ 1,500	\$ 1,500
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Maintenance *	\$ 1,000		\$ 1,000	\$ 1,000
GIS Software Support (ESRI) Arc Editor (Annual Maintenance) *	\$ 4,100		\$ 4,100	\$ 4,700
Time Solve (Cost Recovery Tracking App)	\$ 600		\$ 600	\$ -
REPAIRS AND MAINTENANCE TOTAL	\$ 5,700		\$ 5,700	\$ 5,700
(*) Per Contract				

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

PRINTING AND BINDING
OBJECT CODE 47.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Printing of Informational Brochures, Pamphlets, Code Enforcement Materials Information and Land Use Hearing Presentations	\$ 2,500		\$ 2,500	\$ 2,500
PRINTING AND BINDING TOTAL	\$ 2,500		\$ 2,500	\$ 2,500

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Legal Advertising (Some Cost Recovery)	\$ 80,000		\$ 80,000	\$ 80,000
- Increased Cost of Miami Herald Ads				
- Any Code Amendment				
- Ads Relating to Charter Review				
-Bid Advertisement				
-Budget Ads				
Remediation of Docs for ADA Compliance				
keep forever docs (ordinance and resolutions, etc)	\$ 10,000		\$ 10,000	\$ 10,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 90,000		\$ 90,000	\$ 90,000

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

OFFICE SUPPLIES
OBJECT CODE 51.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 5,000		\$ 5,000	\$ 5,000
OPERATING SUPPLIES TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Uniforms, Safety Shoes, Safety Equipment, etc.	\$ 2,500		\$ 2,500	\$ 2,500
Miscellaneous Equipment/ Supplies	\$ 1,000		\$ 1,000	\$ 1,000
OPERATING SUPPLIES TOTAL	\$ 3,500		\$ 3,500	\$ 3,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
CLE/ Professional Licenses	\$8,500		\$8,500	\$8,500
FACE Training (Maintain Certifications)	\$6,000		\$6,000	\$6,000
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 14,500		\$ 14,500	\$ 14,500

BUDGET WORKSHEET
<p><i>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.</i></p>

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ -



Public Works Department

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$207,923	\$198,295	\$205,000	\$198,160	-\$135	\$0
Payroll Taxes	\$15,638	\$15,170	\$15,683	\$15,159	-\$11	\$0
Retirement Contributions	\$33,371	\$39,770	\$41,000	\$39,610	-\$160	\$0
Life and Health Insurance	\$32,962	\$39,000	\$39,000	\$39,000	\$0	\$0
Professional Services	\$0	\$20,000	\$0	\$20,000	\$0	\$0
Other Contractual Services	\$725,671	\$599,700	\$615,000	\$633,000	\$33,300	A \$0
Travel & Per Diem	\$39	\$2,100	\$1,000	\$2,400	\$300	\$0
Communications & Freight	\$30	\$700	\$0	\$700	\$0	\$0
Rentals & Leases	\$61,337	\$60,903	\$60,000	\$60,903	\$0	\$0
Repairs & Maintenance	\$1,912	\$4,000	\$7,000	\$6,000	\$2,000	\$0
Printing & Binding	\$120	\$1,500	\$0	\$1,500	\$0	\$0
Other Current Charges	\$0	\$500	\$0	\$500	\$0	\$0
Office Supplies	\$587	\$2,750	\$1,000	\$2,750	\$0	\$0
Operating Supplies	\$5,693	\$15,000	\$10,000	\$19,500	\$4,500	\$0
Operating Supplies - Fuel	\$15,920	\$18,000	\$25,000	\$36,000	\$18,000	B \$0
Dues, Subscriptions, Memberships	\$2,199	\$1,500	\$2,500	\$2,000	\$500	\$0
Capital Outlay	\$0	\$10,500	\$6,300	\$0	-\$10,500	C \$0
TOTAL	\$1,103,402	\$1,029,388	\$1,028,483	\$1,077,182	\$47,794	\$0



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Increase primarily reflects new services for SW 85 Ave & SW 213 St (\$5,800), classifying Town-wide beautification projects to this account from capital outlay (\$12,000), budgeting for holiday lighting (\$8,500), and increased tree and landscape replacement (\$7,000).
- B. Increase reflects anticipated increases in fuel costs for the Town's vehicles.
- C. Decrease reflects reclassifying Town-wide beautification projects and miscellaneous tools and equipment to other contractual services and operating supplies, respectively.

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Public Works Director	\$ 134,151		\$ 134,151	\$ 134,151
Maintenance Workers (3)	\$ 167,404		\$ 167,404	\$ 164,908
COLA (0.86% - BLS)	\$ 2,593		\$ 2,593	\$ 5,323
Merit Pool (3%)	\$ 713		\$ 713	\$ 687
Allocated to Stormwater Fund (30%)	\$ (91,458)		\$ (91,458)	\$ (91,521)
Allocated to Surtax Fund (5%)	\$ (15,243)		\$ (15,243)	\$ (15,253)
REGULAR SALARIES TOTAL	\$ 198,160		\$ 198,160	\$ 198,295

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages x 7.65%	\$ 23,322		\$ 23,322	\$ 23,338
Allocated to Stormwater Fund (30%)	\$ (6,997)		\$ (6,997)	\$ (7,001)
Allocated to Surtax Fund (5%)	\$ (1,166)		\$ (1,166)	\$ (1,167)
FICA TAXES TOTAL	\$ 15,159		\$ 15,159	\$ 15,170

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Public Works Director	\$ 40,591		\$ 40,591	\$ 40,962
Maintenance Workers (3)	\$ 20,347		\$ 20,347	\$ 20,224
Allocated to Stormwater Fund (30%)	\$ (18,281)		\$ (18,281)	\$ (18,356)
Allocated to Surtax Fund (5%)	\$ (3,047)		\$ (3,047)	\$ (3,059)
RETIREMENT CONTRIBUTIONS TOTAL	\$ 39,610		\$ 39,610	\$ 39,771

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	FY 21/22 BUDGET	FY 20/21 BUDGET
4 Full-Time Employee	\$ 60,000		\$ 60,000	\$ 60,000
Allocated to Stormwater Fund (30%)	\$ (18,000)		\$ (18,000)	\$ (18,000)
Allocated to Surtax Fund (5%)	\$ (3,000)		\$ (3,000)	\$ (3,000)
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 39,000		\$ 39,000	\$ 39,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Other Professional Services:				
-Neighborhood Traffic Studies	\$ -		\$ -	\$ -
-Right-of-Way Permitting Services	\$ 5,000		\$ 5,000	\$ 5,000
-General Engineering Services	\$ 15,000		\$ 15,000	\$ 15,000
PROFESSIONAL SERVICES TOTAL	\$ 20,000		\$ 20,000	\$ 20,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Roadside Maintenance (potholes, stripping)	\$ 12,000		\$ 12,000	\$ 12,000
Sidewalk Repairs, Replacements & ADA Compliance (local option gas tax)	\$ 150,000		\$ 150,000	\$ 150,000
Holiday Lighting	\$ 8,500		\$ 8,500	\$ -
Town-wide median beautification projects	\$ 12,000		\$ 12,000	\$ -
Miscellaneous Tree/Landscape Replacement	\$ 25,000		\$ 25,000	\$ 18,000
Right-of-Way Maintenance (mowing & tree trimming)	\$ 375,000		\$ 375,000	\$ 375,000
VisualScape (ROW's)*	\$ -		\$ -	\$ -
Old Cutler Rd maintenance* (included in ROW)	\$ -		\$ -	\$ -
Town-wide Tree Trimming services	\$ 30,000		\$ 30,000	\$ 30,000
Caribbean Blvd maintenance* (included in ROW)	\$ -		\$ -	\$ -
Weekend litter pick-up* (included in ROW)	\$ -		\$ -	\$ -
Town-wide Mulching (included in ROW)	\$ -		\$ -	\$ -
SW 211 St - Bike Lane Curb Separators Reso 20-13	\$ 5,700		\$ 5,700	\$ 5,700
SW 85 Ave & SW 213 ST Site 135 Reso 21-05	\$ 5,800		\$ 5,800	\$ -
Solid Waste/Dumping fees	\$ 9,000		\$ 9,000	\$ 9,000
OTHER CONTRACTUAL SERVICES TOTAL	\$ 633,000		\$ 633,000	\$ 599,700

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	FY 21/22 BUDGET	FY 20/21 BUDGET
TRAVEL TO/FOR:				
APWA Annual Conference	\$ 1,200		\$ 1,200	\$ 900
FDEP Sediment & Erosion Re-Cert. Courses	\$ 300		\$ 300	\$ 300
T2 Center Equip. Training	\$ 200		\$ 200	\$ 200
U of Fla. Agricultural Extension Training	\$ 300		\$ 300	\$ 300
Arborist Entry Level Cert.	\$ 200		\$ 200	\$ 200
FEMA Disaster Preparedness Training	\$ 200		\$ 200	\$ 200
TRAVEL & PER DIEM TOTAL	\$ 2,400		\$ 2,400	\$ 2,100

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Standby Emergency Cellphones	\$ 700		\$ 700	\$ 700
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 700		\$ 700	\$ 700

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Rentals	\$ 1,000		\$ 1,000	\$ 1,000
Fleet Lease Payment:				
Public Works (Director and 3 Maintenance Workers)	\$ 27,236		\$ 27,236	\$ 27,236
Stormwater Utility Manager	\$ 5,818		\$ 5,818	\$ 5,818
Other Departments	\$ 40,838		\$ 40,838	\$ 40,838
Less: Stormwater Utility Manager	\$ (5,818)		\$ (5,818)	\$ (5,818)
PW Allocated to Stormwater (30%)	\$ (8,171)		\$ (8,171)	\$ (8,171)
RENTAL AND LEASES TOTAL	\$ 60,903		\$ 60,903	\$ 60,903

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Fleet Maintenance	\$ 6,000		\$ 6,000	\$ 4,000
REPAIRS AND MAINTENANCE TOTAL	\$ 6,000		\$ 6,000	\$ 4,000

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

**PRINTING AND BINDING
OBJECT CODE 47.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Printing	\$ 1,500		\$ 1,500	\$ 1,500
PRINTING AND BINDING TOTAL	\$ 1,500		\$ 1,500	\$ 1,500

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

**OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous	\$ 500		\$ 500	\$ 500
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 500		\$ 500	\$ 500

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

OFFICE SUPPLIES
OBJECT CODE 51.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 2,750		\$ 2,750	\$ 2,750
OFFICE SUPPLIES TOTAL	\$ 2,750		\$ 2,750	\$ 2,750

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Supplies	\$ 19,500		\$ 19,500	\$ 15,000
- Tools				
- Cold Patch				
- Paint				
- Uniforms/Boots				
- Sign Repair Material				
- Safety Equipment				
- Street Signs and Hardware				
- Misc Items				
OPERATING SUPPLIES TOTAL	\$ 19,500		\$ 19,500	\$ 15,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Fleet Fuel	\$ 36,000		\$ 36,000	\$ 18,000
OPERATING SUPPLIES TOTAL	\$ 36,000		\$ 36,000	\$ 18,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Memberships:				
APWA Annual	\$1,500		\$1,500	\$1,000
Books, Publications, Subscriptions, etc.	\$300		\$300	\$300
Arborist Assoc. Training Manuals	\$200		\$200	\$200
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 2,000		\$ 2,000	\$ 1,500

BUDGET WORKSHEET
<i>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.</i>

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town-Wide Median Beautification Projects (Incl. in Acct 3400)	\$0		\$0	\$6,000
Street Signs & Hardware (Included in Acct 5200)	\$0		\$0	\$1,500
Misc. Tools & Equipment (Included in Acct 5200)	\$0		\$0	\$3,000
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ 10,500



Police Department

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Retirement Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Life and Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$10,285,221	\$10,280,172	\$10,200,000	\$10,572,765	\$292,593	A \$0
Communications & Freight	\$0	\$0	\$0	\$0	\$0	\$0
Rentals & Leases	\$2,894	\$3,000	\$2,950	\$3,000	\$0	\$0
Repairs & Maintenance	\$4,272	\$9,500	\$7,000	\$9,500	\$0	\$0
Printing & Binding	\$8,128	\$5,000	\$4,500	\$5,000	\$0	\$0
Other Current Charges	\$29	\$1,000	\$100	\$1,000	\$0	\$0
Office Supplies	\$2,724	\$12,000	\$6,000	\$12,000	\$0	\$0
Operating Supplies	\$7,181	\$15,000	\$12,000	\$15,000	\$0	\$0
Capital Outlay	\$23,283	\$0	\$0	\$0	\$0	\$0
Capital Outlay - Vehicles	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$10,333,732	\$10,325,672	\$10,232,550	\$10,618,265	\$292,593	\$0



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

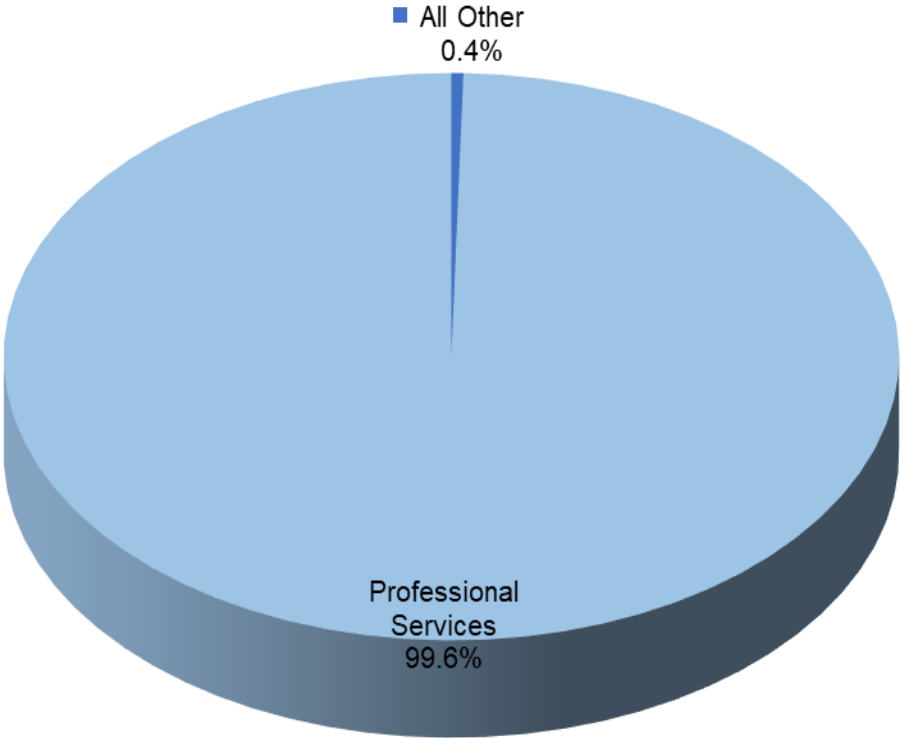
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A Increase reflects projected cost of local patrol services by MDPD based on current contract costs and no change in staff levels.



Police Department

Tentative Expenditures



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	NO.	AVG. COST	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
CLASSIFICATION - ENHANCED			TOTAL			
Police Major-Enhancement - 4205(L)	1	\$ 220,090	\$ 220,090		\$ 220,090	\$ 212,924
Police Lieutenant - 4203(P)	1	\$ 185,964	\$ 185,964		\$ 185,964	\$ 185,904
Police Sergeant - 4202(E)	7	\$ 174,115	\$ 1,218,805		\$ 1,218,805	\$ 1,188,737
Police Officer - 4201(E)	46	\$ 144,615	\$ 6,652,290		\$ 6,652,290	\$ 6,480,553
			\$ 8,277,149		\$ 8,277,149	\$ 8,068,118
SUB-TOTAL SWORN	55					
Personnel Technician - 0402(H)	1	\$ 67,423	\$ 67,423		\$ 67,423	\$ 62,440
Police Records Specialist - 4312(H)	1	\$ 61,893	\$ 61,893		\$ 61,893	\$ 69,605
Police Crime Analyst Specialist - 4336(H)	1	\$ 107,687	\$ 107,687		\$ 107,687	\$ 100,173
Public Service Aide - 4301(H)	1	\$ 86,323	\$ 86,323		\$ 86,323	\$ 148,656
Admin Secretary - 0094(H)	1	\$ 69,203	\$ 69,203		\$ 69,203	\$ 78,523
			\$ 392,529		\$ 392,529	\$ 459,397
SUB-TOTAL NON-SWORN	5					
VEHICLES:						
Marked (Policy Payment)	29	\$ 12,186	\$ 353,394		\$ 353,394	\$ 197,486
Marked (No Policy Payment)	21	\$ 7,231	\$ 151,851		\$ 151,851	\$ 122,188
Truck (TCB Owned)	5	\$ 7,231	\$ 36,155		\$ 36,155	\$ 27,770
Truck (No Policy Pmt)	0	\$ -	\$ -		\$ -	\$ -
Truck (Policy Payment)	0	\$ -	\$ -		\$ -	\$ 83,912
PSA (Policy Payment)	1	\$ 9,523	\$ 9,523		\$ 9,523	\$ 10,489
Marked PSA (Policy Payment)	1	\$ 9,523	\$ 9,523		\$ 9,523	\$ 5,649
Unmarked (Policy Payment)	4	\$ 11,424	\$ 45,696		\$ 45,696	\$ 44,092
Unmarked (No Policy Payment)	1	\$ 6,440	\$ 6,440		\$ 6,440	\$ -
Unmarked Rental	6	\$ 15,221	\$ 91,326		\$ 91,326	\$ 108,966
					\$ -	\$ 3,554
	68		\$ 703,908		\$ 703,908	\$ 604,106
SUB-TOTAL VEHICLES						
SUB-TOTAL PERSONNEL			\$ 9,373,586		\$ 9,373,586	\$ 9,131,621
(Sworn, Non-Sworn, Vehicles)						
General Overtime			\$ 510,000		\$ 510,000	\$ 510,000
			\$ 9,883,586		\$ 9,883,586	\$ 9,641,621

LOCAL PATROL	NO.	AVG. COST	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
SUB-TOTAL						
Local Patrol Subtotal w/ Overtime / EEI						
+5% Overhead NEED UPDATE			\$ 494,179		\$ 494,179	\$ 500,991
EST. MIN. PATROL COST			\$ 10,377,765		\$ 10,377,765	\$ 10,142,612
<i>* All costs are based on estimated average salaries and include Fringe costs.</i>						
Optional Services-(Crossing Guards)			\$ 195,000		\$ 195,000	\$ 200,000
Union Contract Allowances			\$ -		\$ -	\$ -
Investigative			\$ -		\$ -	\$ -
PROFESSIONAL SERVICES TOTAL			\$ 10,572,765		\$ 10,572,765	\$ 10,342,612

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Cell Phones (4 lines) for Investigative Officers	\$ -		\$ -	\$ -
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Lease (*)	\$ 3,000		\$ 3,000	\$ -
RENTAL AND LEASES TOTAL	\$ 3,000		\$ 3,000	\$ -
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Maintenance*	\$ 5,500		\$ 5,500	\$ 5,500
Equipment Calibration	\$ 4,000		\$ 4,000	\$ 4,000
REPAIRS AND MAINTENANCE TOTAL	\$ 9,500		\$ 9,500	\$ 9,500
* Per Contract				

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

**PRINTING AND BINDING
OBJECT CODE 47.000**

Local Patrol	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Supplies:	\$ 5,000		\$ 5,000	\$ -
Letterhead				
Business Cards				
Door Hangers				
Envelopes				
PRINTING AND BINDING TOTAL	\$ 5,000		\$ 5,000	\$ -

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

**OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous	\$ 1,000		\$ 1,000	\$ 1,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 1,000		\$ 1,000	\$ 1,000

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

**OFFICE SUPPLIES
OBJECT CODE 51.000**

LOCAL PATROL	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 12,000		\$ 12,000	\$ 12,000
OFFICE SUPPLIES TOTAL	\$ 12,000		\$ 12,000	\$ 12,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Uniform Patches, Bullets, Etc.	\$ 5,000		\$ 5,000	\$ -
Hurricane Materials	\$ 2,500		\$ 2,500	\$ 2,500
Misc 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	\$ 10,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ -



Parks and Recreation Department

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$659,996	\$819,490	\$810,000	\$865,237	\$45,747	A \$0
Payroll Taxes	\$49,688	\$62,691	\$61,965	\$66,191	\$3,500	A \$0
Retirement Contributions	\$76,518	\$108,993	\$108,000	\$115,110	\$6,117	A \$0
Life and Health Insurance	\$89,310	\$113,500	\$100,000	\$113,500	\$0	\$0
Professional Fees	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual Services	\$534,458	\$639,290	\$620,000	\$663,770	\$24,480	B \$0
Travel & Per Diem	\$1,710	\$2,000	\$1,000	\$2,000	\$0	\$0
Communications & Freight	\$60	\$940	\$500	\$1,000	\$60	\$0
Utilities	\$121,142	\$222,214	\$215,000	\$227,259	\$5,045	\$0
Rentals & Leases	\$3,009	\$5,800	\$4,500	\$7,200	\$1,400	\$0
Repairs & Maintenance	\$67,871	\$74,900	\$75,000	\$79,000	\$4,100	\$0
Other Current Charges	\$0	\$500	\$500	\$500	\$0	\$0
Office Supplies	\$3,518	\$2,500	\$2,500	\$3,000	\$500	\$0
Operating Supplies	\$43,474	\$61,000	\$70,000	\$66,500	\$5,500	\$0
Dues, Subscriptions, Memberships	\$12,429	\$12,150	\$12,000	\$12,530	\$380	\$0
Capital Outlay	\$49,888	\$40,000	\$77,000	\$40,000	\$0	\$0
TOTAL	\$1,713,071	\$2,165,968	\$2,157,965	\$2,262,796	\$96,828	\$0

**Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop**

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

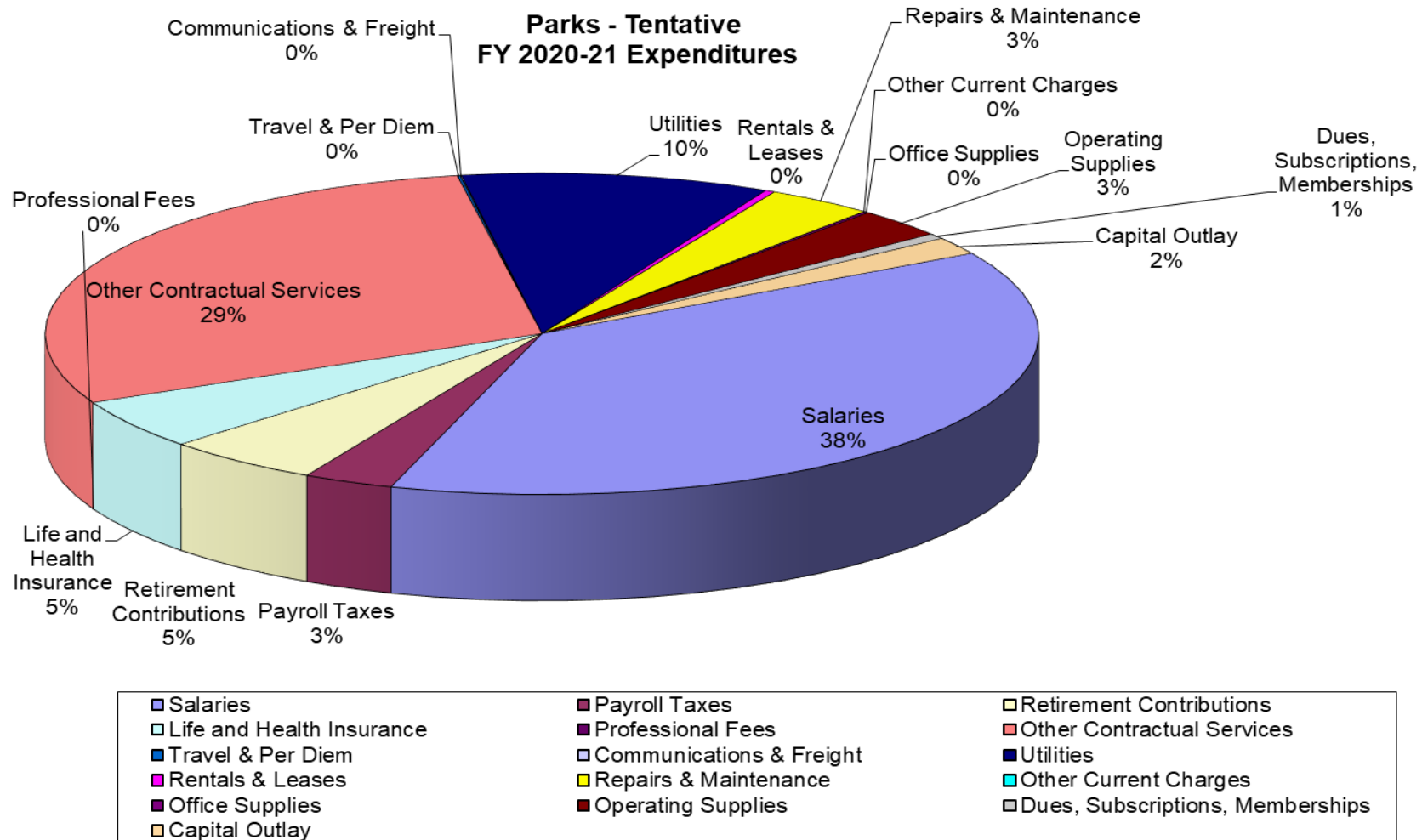
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Increase in salaries and benefits reflects anticipated staffing levels for the upcoming year, along with COLA and merit increases.
- B. Increase primarily reflects increases in Town Special Events (\$16,000 increase), summer camp programs (\$5,000 increase), and adult/senior programs (\$5,000 increase).



Parks and Recreation Department

Tentative Expenditures



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	FY 21/22 BUDGET	FY 20/21 BUDGET
Parks and Recreation Director	\$ 105,646		\$ 105,646	\$ 100,776
Administrative Assistant	\$ 44,964		\$ 44,964	\$ 42,891
Coordinators & Specialist (4)	\$ 201,375		\$ 201,375	\$ 197,949
Park Service Aide (Full-Time)	\$ 34,791		\$ 34,791	\$ 33,187
Part-Time Staff	\$ 320,530		\$ 320,530	\$ 283,151
Seasonal (Non-Benefits)	\$ 65,000		\$ 65,000	\$ 65,000
Grant Staff (Town Portion)	\$ 77,722		\$ 77,722	\$ 77,520
COLA (0.86% - BLS)	\$ 8,701		\$ 8,701	\$ 12,869
Merit Pool (3%)	\$ 6,508		\$ 6,508	\$ 6,147
REGULAR SALARIES TOTAL	\$ 865,237		\$ 865,237	\$ 819,490

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages x 7.65%	\$ 66,191		\$ 66,191	\$ 62,691
FICA TAXES TOTAL	\$ 66,191		\$ 66,191	\$ 62,691

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Department Director	\$ 32,192		\$ 32,192	\$ 30,988
Others	\$ 73,289		\$ 73,289	\$ 68,489
Grant Staff (Town Portion) <i>TCT and DJJ Grants</i>	\$ 9,629		\$ 9,629	\$ 9,516
RETIREMENT CONTRIBUTIONS TOTAL	\$ 115,110		\$ 115,110	\$ 108,993

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Parks Staff (7 Full-Time)	\$ 105,000		\$ 105,000	\$ 105,000
Youth Program Coordinator (Non-Grant Portion)	\$ 8,500		\$ 8,500	\$ 8,500
<i>Estimated \$1250/mo per Full-Time Employee</i>	\$ -		\$ -	\$ -
<i>Health Insurance, Vision, Dental, Disability, and Life</i>	\$ -		\$ -	\$ -
LIFE AND HEALTH INSURANCE TOTAL	\$ 113,500		\$ 113,500	\$ 113,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
PROFESSIONAL SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Sponsored Special Events	\$ 115,500		\$ 115,500	\$ 99,200
Landscaping Maintenance Services*	\$ 441,970		\$ 441,970	\$ 445,590
Other Landscaping Services (Not Covered)	\$ 60,000		\$ 60,000	\$ 60,000
Wetlands Area Maintenance*	\$ 4,800		\$ 4,800	\$ 3,000
Summer Camp Program Activities	\$ 20,000		\$ 20,000	\$ 15,000
SMDCAC Tickets	\$ 3,500		\$ 3,500	\$ 3,500
Adult/Senior Programming	\$ 15,000		\$ 15,000	\$ 10,000
Senior Games	\$ 3,000		\$ 3,000	\$ 3,000
OTHER CONTRACTUAL SERVICES TOTAL	\$ 663,770		\$ 663,770	\$ 639,290
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Parking, Mileage, Etc.	\$ 2,000		\$ 2,000	\$ 2,000
TRAVEL & PER DIEM TOTAL	\$ 2,000		\$ 2,000	\$ 2,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Postage, Courier	\$ 500		\$ 500	\$ 500
Verizon Tablet Cellular	\$ 500		\$ 500	\$ 440
Park MiFis	\$ -		\$ -	\$ -
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 1,000		\$ 1,000	\$ 940

BUDGET WORKSHEET

Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.

UTILITIES

OBJECT CODE 43.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
<u>WATER:</u>				
Cutler Ridge Park	\$ 16,692		\$ 16,692	\$ 16,206
Bel Aire Park	\$ 5,245		\$ 5,245	\$ 5,092
Franjo Park	\$ 5,245		\$ 5,245	\$ 5,092
Saga Bay Park	\$ 3,342		\$ 3,342	\$ 3,245
Saga Lake Park (No Irrigation)	\$ -		\$ -	\$ -
LBTB Park	\$ 10,733		\$ 10,733	\$ 10,420
WATER SUBTOTAL	\$ 41,257		\$ 41,257	\$ 40,055
<u>ELECTRIC:</u>				
Cutler Ridge Park	\$ 7,571		\$ 7,571	\$ 7,350
Cutler Ridge Park Soccer	\$ 17,175		\$ 17,175	\$ 16,675
Cutler Ridge Pool	\$ 23,848		\$ 23,848	\$ 23,153
Cutler Ridge Outdoor Lighting	\$ -		\$ -	\$ 1,575
Cutler Ridge Soccer Lighting	\$ 8,652		\$ 8,652	\$ 8,400
Bel Aire Park	\$ 17,175		\$ 17,175	\$ 16,675
Franjo Park	\$ 31,600		\$ 31,600	\$ 30,680
Saga Bay Park	\$ 10,851		\$ 10,851	\$ 10,535
LBTB Park	\$ 63,160		\$ 63,160	\$ 61,320
ELECTRIC SUBTOTAL	\$ 180,032		\$ 180,032	\$ 176,363
<u>PARKS RECYCLING SERVICES:</u>				
Recycling Program	\$ 5,970		\$ 5,970	\$ 5,796
PARKS RECYCLING SUBTOTAL	\$ 5,970		\$ 5,970	\$ 5,796
UTILITIES TOTAL	\$ 227,259		\$ 227,259	\$ 222,214

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copy Machine Rental (CBTC and CR Park) *	\$ 4,200		\$ 4,200	\$ 2,800
Other Rental Expense	\$ 2,000		\$ 2,000	\$ 2,000
Pool Chemical Tank Rental *	\$ 1,000		\$ 1,000	\$ 1,000
RENTAL AND LEASES TOTAL	\$ 7,200		\$ 7,200	\$ 5,800
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Misc Park Repairs	\$ 50,000		\$ 50,000	\$ 50,000
Pest Control	\$ 5,000		\$ 5,000	\$ 3,500
Copier Maintenance * (CBTC and CR Park)	\$ 3,300		\$ 3,300	\$ 2,200
Weather Bug System Maintenance*	\$ 1,250		\$ 1,250	\$ 1,250
Methan Testing (Quarterly)	\$ 1,000		\$ 1,000	-
Shade Structure Yearly Maintenance	\$ 4,000		\$ 4,000	\$ 3,500
Playground Inspections (Bi-Annualy)	\$ 4,950		\$ 4,950	\$ 4,950
Pressure Clean Playgrounds (Bi-Annually)	\$ 4,900		\$ 4,900	\$ 4,900
Pressure Clean Tennis Courts (Annually)	\$ 3,000		\$ 3,000	\$ 3,000
Pressure Clean Park Monument Signs	\$ 1,600		\$ 1,600	\$ 1,600
REPAIRS AND MAINTENANCE TOTAL	\$ 79,000		\$ 79,000	\$ 74,900
* Per Contract				

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

**OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Newspaper Advertising and Misc.	\$ 500		\$ 500	\$ 500
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 500		\$ 500	\$ 500

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

**OFFICE SUPPLIES
OBJECT CODE 51.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Misc. Office Supplies	\$ 3,000		\$ 3,000	\$ 2,500
OFFICE SUPPLIES TOTAL	\$ 3,000		\$ 3,000	\$ 2,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Uniforms (Staff & Participant)	\$ 3,500		\$ 3,500	\$ 3,000
Cleaning Supplies	\$ 8,000		\$ 8,000	\$ 8,000
First Aid Supplies	\$ 5,000		\$ 5,000	\$ 3,000
POOL:	\$ -		\$ -	\$ -
Chemicals	\$ 18,000		\$ 18,000	\$ 16,000
Pool Supplies	\$ 2,000		\$ 2,000	\$ 2,000
Cleaning Supplies	\$ 1,000		\$ 1,000	\$ 1,000
Miscellaneous Pool Supplies	\$ 5,000		\$ 5,000	\$ 4,000
POOL SUBTOTAL	\$ 26,000		\$ 26,000	\$ 23,000
PARK:				
Safety Equipment	\$ 1,000		\$ 1,000	\$ 1,000
Playground Supplies	\$ 9,000		\$ 9,000	\$ 9,000
Miscellaneous Park Supplies	\$ 8,000		\$ 8,000	\$ 8,000
Field Stripping Paint	\$ 6,000		\$ 6,000	\$ 6,000
PARK SUBTOTAL	\$ 24,000		\$ 24,000	\$ 24,000
OPERATING SUPPLIES TOTAL	\$ 50,000		\$ 50,000	\$ 47,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Florida Recreation & Park Assoc.	\$1,500		\$1,500	\$1,120
<i>Agency Membership (FT Staff Only)</i>	\$0		\$0	\$0
Park Staff Specific Training/Education	\$3,000		\$3,000	\$3,000
Content Watch Annual Subscription	\$250		\$250	\$250
Earth Networks Alerting Subscription*	\$3,805		\$3,805	\$3,805
Music Licensing Fees - Movie Nights	\$800		\$800	\$800
National Recreation & Park Assoc.	\$175		\$175	\$175
<i>Agency Certification (Director Only)</i>	\$0		\$0	\$0
FL Rec. & Park Assoc. Conference	\$3,000		\$3,000	\$3,000
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 12,530		\$ 12,530	\$ 12,150
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Beautification of Saga Bay Park South End	\$30,000		\$30,000	\$30,000
Upgrades to Bel-Aire Park concession areas	\$10,000		\$10,000	\$10,000
MACHINERY AND EQUIPMENT TOTAL	\$ 40,000		\$ 40,000	\$ 40,000



Special Revenue Fund

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
REVENUES:						
2nd Local Option Gas Tax	\$190,194	\$180,661	\$185,000	\$193,435	Not Presented	\$12,774
Parks Impact Fees	\$10,191	\$25,000	\$13,500	\$25,000	Not Presented	\$0
Police Impact Fees	\$593	\$1,000	\$1,000	\$1,000	Not Presented	\$0
Road Impact Fees	\$1,540	\$10,000	\$2,600	\$10,000	Not Presented	\$0
Public Bldgs Impact Fees	\$1,185	\$10,000	\$2,000	\$10,000	Not Presented	\$0
Fire/Rescue Impact Fees	\$0	\$0	\$0	\$0	Not Presented	\$0
Forfeitures	\$0	\$0	\$0	\$0	Not Presented	\$0
Interest	\$9,111	\$2,500	\$1,500	\$2,500	Not Presented	\$0
Carryover	\$1,575,527	\$1,169,467	\$1,286,651	\$1,236,251	Not Presented	\$66,784
Total Revenues and Transfers In	\$1,788,341	\$1,398,628	\$1,492,251	\$1,478,186	Not Presented	\$79,558
EXPENDITURES:						
Reserves - Special Revenue Fund:						
Police	\$105,048	\$105,178	\$106,148	\$107,248	Not Presented	\$2,070
Parks	\$848,413	\$741,201	\$757,113	\$783,913		\$42,712
Roads	\$63,509	\$71,964	\$66,159	\$31,209	Not Presented	\$4,245
Public Works	\$52,353	\$67,545	\$87,403	\$130,888	Not Presented	\$63,343
Public Bldgs	\$217,328	\$225,740	\$219,428	\$229,928	Not Presented	\$4,188
Fire/Rescue	\$0	\$0	\$0	\$0		\$0



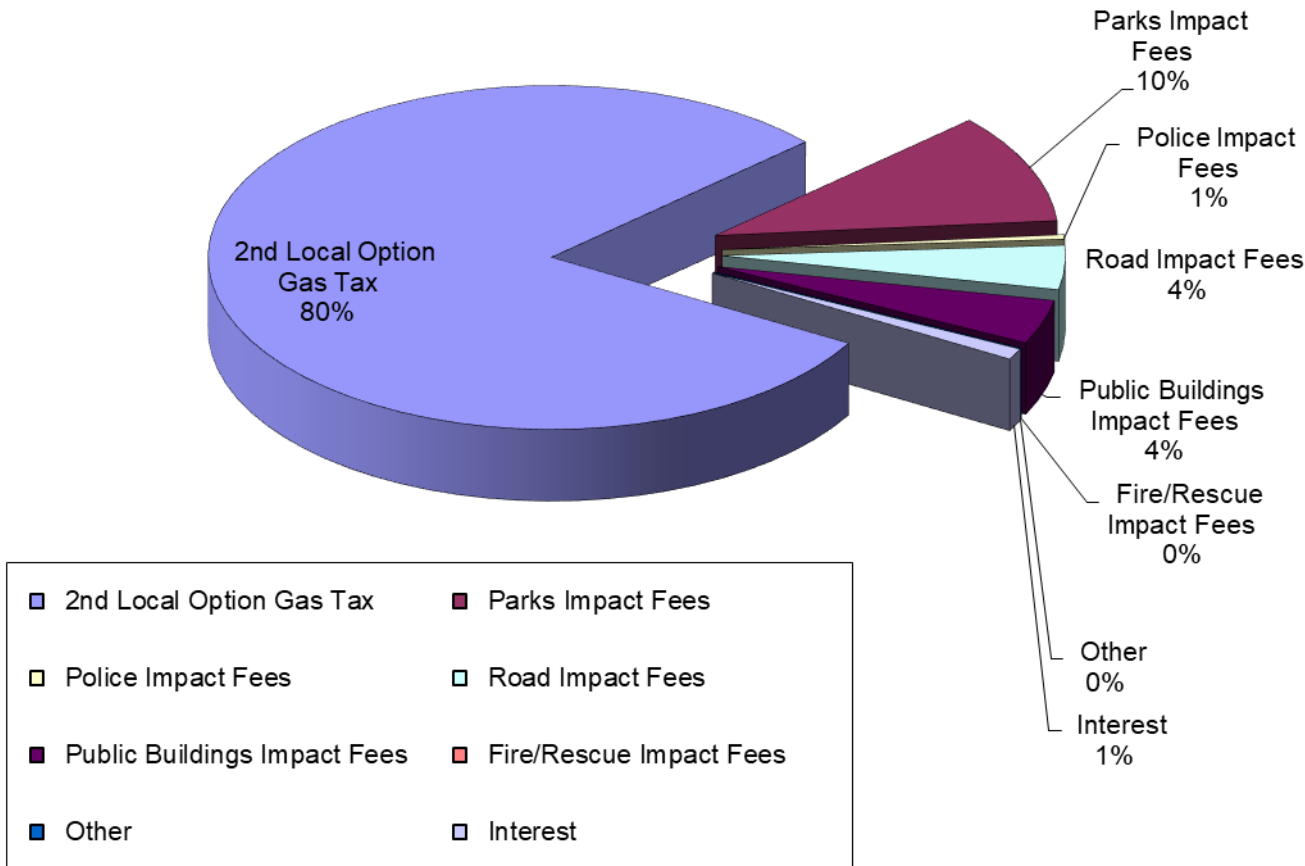
CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Miscellaneous Expenses						
Transfer to <u>General Fund</u> :						
Public Works (local option gas taxes)	\$225,000	\$150,000	\$150,000	\$150,000	Not Presented	\$0
Police (impact fees)	\$0	\$0	\$0	\$0		\$0
Park (impact fees)	\$0	\$0	\$0	\$0		\$0
Transfer to <u>Special Revenue Projects</u> :						
Roads (impact fees)				\$45,000	Not Presented	\$0
Transfer to <u>Capital Projects</u> :						
Parks (from impact fees)	\$276,690	\$37,000	\$106,000	\$0		-\$37,000
Public Works (from gas taxes)	\$0	\$0	\$0	\$0		\$0
Total Expenses	\$1,788,341	\$1,398,628	\$1,491,251	\$1,478,186	Not Presented	\$79,558



Special Revenue Fund

Tentative Expenditures

Special Revenue Fund FY 2020-21 Operating Revenue Breakdown





Special Revenue Projects

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
The Children's Trust Fund						
Revenues and Inflows: After School Program Grant	\$157,013	\$185,636	\$185,636	\$185,636	Not Presented	\$0
Expenditures and Outflows: Children's Trust Program Costs	\$157,013	\$185,636	\$185,636	\$185,636	Not Presented	\$0
The Children's Trust - STEM Camp						
Revenues and Inflows: Program Grant	\$0	\$135,700	\$135,700	\$135,700	Not Presented	\$0
Expenditures and Outflows: Children's Trust Program Costs	\$0	\$135,700	\$135,700	\$135,700	Not Presented	\$0
DJJ Fund						
Revenues and Inflows: Program Grant	\$51,684	\$61,500	\$61,500	\$61,500	Not Presented	\$0
Expenditures and Outflows: Program Costs	\$51,684	\$61,500	\$61,500	\$61,500	Not Presented	\$0
Transit Fund						
Revenues: FDOT SMART Demo State Grant	\$0	\$192,500	\$0	\$192,500	Not Presented	\$0
Revenues: Transfer (PTP funds)	\$0	\$192,500	\$0	\$192,500	Not Presented	\$0
	\$0	<i>\$385,000</i>		\$385,000	Not Presented	\$0
Expenditures: Contractual Services	\$0	\$385,000	\$0	\$385,000	Not Presented	\$0
	\$0	<i>\$385,000</i>		\$385,000	Not Presented	\$0
Franjo Road JPA Fund						
Revenues: Local Grant - Miami Dade County	\$0	\$541,786	\$441,786	\$2,454,752	Not Presented	\$1,912,966
Revenues: Transfer (PTP funds)	\$0	\$0	\$0	\$457,874	Not Presented	\$457,874
	\$0	<i>\$541,786</i>	<i>\$441,786</i>	<i>\$2,912,626</i>	Not Presented	<i>\$2,370,840</i>
Expenditures: Design Phase Costs	\$0	\$541,786	\$441,786	\$100,000	Not Presented	<i>-\$441,786</i>
Expenditures: Construction	\$0	\$0	\$0	\$2,812,626	Not Presented	\$2,812,626
	\$0	<i>\$541,786</i>	<i>\$441,786</i>	<i>\$2,912,626</i>	Not Presented	<i>\$2,370,840</i>



CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
The CITT Fund						
Revenues and Inflows: CITT Surtax	\$1,702,518	\$1,500,000	\$1,750,000	\$1,850,000	Not Presented	\$350,000
Revenues and Inflows: Interest	\$22,743	\$30,000	\$10,000	\$10,000	Not Presented	-\$20,000
Revenues and Inflows: Carryover	\$3,757,598	\$4,150,216	\$4,286,125	\$5,438,885	Not Presented	\$1,288,669
Total Revenues and Inflows	\$5,482,859	\$5,680,216	\$6,046,125	\$7,298,885	Not Presented	\$1,618,669
<u>Expenditures and Outflows:</u>						
Expenditures and Outflows: Salaries and Benefits	\$21,884	\$22,480	\$22,480	\$22,456	Not Presented	-\$24
Expenditures and Outflows: Professional Fees	\$38,801	\$0	\$0	\$50,000	Not Presented	\$50,000
Expenditures and Outflows: Transportation					Not Presented	
Resurfacing	\$629,242	\$0	\$0	\$477,000	Not Presented	\$477,000
Traffic Calming Projects	\$0	\$0	\$0	\$175,000	Not Presented	\$175,000
Expenditures and Outflows: Transit						
Circulator Bus	\$331,570	\$325,000	\$325,000	\$325,000	Not Presented	\$0
Bus Shelter Design	\$0	\$70,000	\$0	\$0	Not Presented	-\$70,000
Bus Shelter Construction	\$0	\$0	\$0	\$0	Not Presented	\$0
MPO Transit Corridor Study	\$0	\$50,400	\$0	\$50,400	Not Presented	\$0
Transfers Out	\$175,237	\$2,172,056	\$259,760	\$2,967,374	Not Presented	\$795,318
Carryover	\$4,286,125	\$3,040,280	\$5,438,885	\$3,231,655	Not Presented	\$191,375
	\$5,482,859	\$5,680,216	\$6,046,125	\$7,298,885	Not Presented	\$1,618,669



Special Revenue Projects (Continued)

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Transportation Fund						
<u>Transportation Master Plan Update</u>						
Revenues: Local Grant - TPO	\$0	\$100,000	\$100,000	\$0	Not Presented	-\$100,000
Revenues: Transfer (PTP funds)	\$0	\$25,000	\$5,000	\$20,000	Not Presented	-\$5,000
	\$0	\$125,000	\$105,000	\$20,000	Not Presented	-\$105,000
Expenditures: Contractual Services	\$0	\$125,000	\$105,000	\$20,000	Not Presented	-\$105,000
<u>SW 82nd Ave Roadway Improvements:</u>						
Revenues: Transfer (PTP funds)	\$0	\$0	\$0	\$97,000	Not Presented	\$97,000
Expenditures and Outflows: Professional Fees (Design)	\$0	\$0	\$0	\$97,000	Not Presented	\$97,000
Sidewalks Fund						
<u>Lincoln City Park Sidewalk and Pad</u>						
Revenues:						
Transfer (Road Impact Fees)	\$0	\$0	\$0	\$45,000	Not Presented	\$45,000
Expenditures: Contractual Services	\$0	\$0	\$0	\$45,000	Not Presented	\$45,000



Stormwater Utility Fund

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs ADOPTED FY 20/21
Net Position, Beginning	\$5,523,816	\$5,122,600	\$5,359,915	\$5,095,410	Not Presented	-\$27,189
Revenues:						\$0
Stormwater Billings	\$1,011,443	\$1,025,000	\$1,025,000	\$1,025,000	Not Presented	\$0
Interest and other	\$326		\$0			\$0
Grants	\$17,141	\$800,000	\$0	\$800,000	Not Presented	\$0
Transfer in	\$86,287	\$1,947,406	\$220,500	\$2,200,000	Not Presented	\$252,594
Total Revenues and Transfers In	\$1,115,197	\$3,772,406	\$1,245,500	\$4,025,000	Not Presented	\$252,594
Expenses:						
Salaries and benefits	\$299,896	\$317,399	\$317,406	\$323,114	Not Presented	\$5,715
Operating expenses	\$922,005	\$1,135,139	\$1,139,600	\$1,422,639	Not Presented	\$287,500
Capital outlay	\$0	\$0	\$0	\$0		\$0
Debt service	\$57,197	\$53,000	\$53,000	\$50,000	Not Presented	-\$3,000
Total Expenses	\$1,279,098	\$1,505,538	\$1,510,006	\$1,795,753	Not Presented	\$290,215
Net Position, Ending	\$5,359,915	\$7,389,468	\$5,095,409	\$7,324,657	Not Presented	-\$64,811



Stormwater Utility

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	NET CHANGE 8/26 WORKSHOP VS 7/29 WORKSHOP	
Salaries	\$216,705	\$218,994	\$219,000	\$223,886	Not Presented	\$4,892	
Payroll Taxes	\$16,377	\$16,753	\$16,754	\$17,055	Not Presented	\$302	
Retirement Contributions	\$26,040	\$33,652	\$33,652	\$34,173	Not Presented	\$521	
Life and Health Insurance	\$40,774	\$48,000	\$48,000	\$48,000	Not Presented	\$0	
Professional Services	\$48,992	\$127,000	\$132,000	\$313,000	Not Presented	\$186,000	1
Other Contractual Services	\$628,601	\$761,000	\$725,000	\$786,000	Not Presented	\$25,000	2
Contractual Services-CR Sec 3	\$0	\$0	\$0	\$0	Not Presented	\$0	
Contractual Services-Saga Bay 1.7	\$0	\$0	\$0	\$0	Not Presented	\$0	
Franjo Park Drainage	\$0	\$0	\$0	\$0	Not Presented	\$0	
Whispering Pines Swale Imp.	\$0	\$0	\$0	\$0	Not Presented	\$0	
Travel & Per Diem	\$178	\$5,300	\$500	\$5,300	Not Presented	\$0	
Communications & Freight	\$0	\$0	\$0	\$0	Not Presented	\$0	
Rentals & Leases	\$15,503	\$15,589	\$15,000	\$15,589	Not Presented	\$0	
Repairs & Maintenance	\$923	\$2,250	\$1,500	\$2,250	Not Presented	\$0	
Printing & Binding	\$6,478	\$10,000	\$6,000	\$10,000	Not Presented	\$0	
Office Supplies	\$0	\$2,000	\$0	\$2,000	Not Presented	\$0	
Operating Supplies	\$1,621	\$4,000	\$2,000	\$4,000	Not Presented	\$0	
Operating Supplies - Fuel	\$1,019	\$1,500	\$1,600	\$3,000	Not Presented	\$1,500	
Dues, Subscriptions, Memberships	\$5,957	\$6,500	\$6,000	\$6,500	Not Presented	\$0	
Depreciation	\$212,733	\$200,000	\$250,000	\$275,000	Not Presented	\$75,000	3
Capital Outlay	\$0	\$0	\$0	\$0	Not Presented	\$0	
Other Debt Service	\$57,197	\$53,000	\$53,000	\$50,000	Not Presented	-\$3,000	
TOTAL	\$1,279,098	\$1,505,538	\$1,510,006	\$1,795,752		\$290,215	



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

1. Increase reflects additional design services for new drainage projects (\$168,000) plus provision for an environmental lobbyist (\$18,000).
2. Increase results primarily from the planned increase in tree planting services.
3. Increase reflects more completed drainage projects online and being depreciated.

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Allocated from Public Works (30%)	\$ 91,458		\$ 91,458	\$ 91,521
Stormwater Utility Manager	\$ 83,528		\$ 83,528	\$ 79,676
Administrative Assistant	\$ 46,834		\$ 46,834	\$ 44,675
COLA (0.86% - BLS)	\$ 1,121		\$ 1,121	\$ 2,213
Merit Pool (3%)	\$ 944		\$ 944	\$ 909
REGULAR SALARIES TOTAL	\$ 223,886		\$ 223,886	\$ 218,994

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Allocated from Public Works (30%)	\$ 6,997		\$ 6,997	\$ 7,001
Stormwater Utility Manager	\$ 6,445		\$ 6,445	\$ 6,215
Administrative Assistant	\$ 3,614		\$ 3,614	\$ 3,537
FICA TAXES TOTAL	\$ 17,055		\$ 17,055	\$ 16,753

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS****OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Allocated from Public Works (30%)	\$ 18,281		\$ 18,281	\$ 18,356
Stormwater Utility Manager	\$ 10,128		\$ 10,128	\$ 9,749
Administrative Assistant	\$ 5,763		\$ 5,763	\$ 5,548
RETIREMENT CONTRIBUTIONS TOTAL	\$ 34,173		\$ 34,173	\$ 33,653

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Allocated from Public Works (30%)	\$ 18,000		\$ 18,000	\$ 18,000
Stormwater Utility Manager	\$ 15,000		\$ 15,000	\$ 13,800
Administrative Assistant	\$ 15,000		\$ 15,000	\$ 13,800
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 48,000		\$ 48,000	\$ 45,600

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Community Rating System (CRS)	\$ 25,000		\$ 25,000	\$ 25,000
FEMA Program- Class Improvement <i>(watershed study, qtrly committee mtgs)</i>	\$ -		\$ -	\$ -
Next Saga Bay Sub-Basin Design <i>(Repetitive Loss Areas)</i>	\$ 90,000		\$ 90,000	\$ 80,000
NPDES & FEMA Reports & Activities	\$ 10,000		\$ 10,000	\$ 10,000
SFWMD/Environmental Lobbyist: - Anfield Consulting	\$ 12,000		\$ 12,000	\$ 12,000
PROFESSIONAL SERVICES TOTAL	\$ 137,000		\$ 137,000	\$ 127,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Catch Basin, Manhole & Infiltration Trench Inspection & Cleaning	\$ 300,000		\$ 300,000	\$ 300,000
Street Sweeping Services*	\$ 73,000		\$ 73,000	\$ 73,000
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	\$ 75,000		\$ 75,000	\$ 50,000
GIS Services - ITD	\$ 10,000		\$ 10,000	\$ 10,000
OTHER CONTRACTUAL SERVICES TOTAL	\$ 786,000		\$ 786,000	\$ 761,000
(*) Per Contract				

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 3410.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
<u>CUTLER RIDGER SEC 3:</u>				
Construction	\$ -		\$ -	\$ 1,908,050
CEI	\$ -		\$ -	\$ 84,000
Less Capitalized	\$ -		\$ -	\$ (1,992,050)
<u>FUNDING:</u>				
PTP (\$1,542,050)	\$ -		\$ -	\$ -
Grant (\$200,000)	\$ -		\$ -	\$ -
Stormwater Fees (\$250,000)	\$ -		\$ -	\$ -
CONTRACTUAL SERVICES -DRAINAGE TOTAL	\$ -		\$ -	\$ -

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 - Saga Bay 1.7
OBJECT CODE 3415.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
SAGA BAY 1.7:				
Construction	\$ 838,500		\$ 838,500	\$ 920,356
CEI	\$ 90,000		\$ 90,000	\$ 85,000
Less Capitalized	\$ (928,500)		\$ (928,500)	\$ (1,005,356)
FUNDING:				
PTP (\$328,500)	\$ -		\$ -	\$ -
Grant (\$600,000)	\$ -		\$ -	\$ -
CONTRACTUAL SERVICES -DRAINAGE TOTAL	\$ -		\$ -	\$ -

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 - Drainage
OBJECT CODE 3420.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Less Capitalized	\$ -		\$ -	\$ -
CONTRACTUAL SERVICES -DRAINAGE TOTAL	\$ -		\$ -	\$ -

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-Whispering Pines Swale
OBJECT CODE 3425.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Whispering Pines Swale Improvements	\$ -		\$ -	\$ -
Less Capitalized	\$ -		\$ -	\$ -
CONTRACTUAL SERVICES -WHISP PINES SWALE TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
TRAVEL TO/FOR:	\$ 8,000		\$ 8,000	\$ 8,000
FL Stormwater Assoc Conference(Con Ed.)	\$ 2,500		\$ 2,500	\$ 2,500
OSHA Training Courses	\$ 500		\$ 500	\$ 500
Trench Safety courses	\$ 700		\$ 700	\$ 700
FDEP Sediment & Erosion Re-Cert. Courses	\$ 600		\$ 600	\$ 600
NPDES Compliance Training	\$ 600		\$ 600	\$ 600
FEMA CRS Training	\$ 400		\$ 400	\$ 400
TRAVEL & PER DIEM TOTAL	\$ 13,300		\$ 13,300	\$ 13,300

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Tablet Data Plan	\$ -		\$ -	\$ -
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Lease*	\$ 1,600		\$ 1,600	\$ 1,600
Fleet Rentals:*	\$ -		\$ -	\$ -
Stormwater Manager	\$ 5,818		\$ 5,818	\$ 5,818
Allocated from Public Works (30%)	\$ 8,171		\$ 8,171	\$ 8,171
RENTAL AND LEASES TOTAL	\$ 15,589		\$ 15,589	\$ 15,589

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Vehicle Maintenance and Repairs	\$ 750		\$ 750	\$ 750
Copier Maintenance*	\$ 1,500		\$ 1,500	\$ 1,500
REPAIRS AND MAINTENANCE TOTAL	\$ 2,250		\$ 2,250	\$ 2,250
* Per Contract				

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

**PRINTING AND BINDING
OBJECT CODE 47.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Public Outreach Mailing Materials: <i>NPDES/CRS/Floodplain Activities</i>	\$ 10,000		\$ 10,000	\$ 10,000
PRINTING AND BINDING TOTAL	\$ 10,000		\$ 10,000	\$ 10,000

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

OFFICE SUPPLIES
OBJECT CODE 51.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 2,000		\$ 2,000	\$ 2,000
OFFICE SUPPLIES TOTAL	\$ 2,000		\$ 2,000	\$ 2,000

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	FY 21/22 BUDGET	FY 20/21 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

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Fleet Fuel	\$ 3,000		\$ 3,000	\$ 1,500
OPERATING SUPPLIES TOTAL	\$ 3,000		\$ 3,000	\$ 1,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
FL Stormwater Association Membership	\$2,500		\$2,500	\$2,500
Certified Flood Plan Mgr Association Membership	\$2,500		\$2,500	\$2,500
Arborist Membership	\$500		\$500	\$500
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

Depreciation Expense
OBJECT CODE 59.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Depreciation	\$ 275,000		\$ 275,000	\$ 200,000
DEPRECIATION EXPENSE TOTAL	\$ 275,000		\$ 275,000	\$ 200,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Misc Tools & Equipment	\$0		\$0	\$4,500
Less Capitalized	\$0		\$0	(\$4,500)
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ -

BUDGET WORKSHEET

OTHER DEBT SERVICE
OBJECT CODE 73.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miami-Dade County Stormwater Bonds* <i>Series 1992 and 2004 (WASD Interlocal)</i>	\$ 50,000		\$ 50,000	\$ 53,000
OTHER DEBT SERVICE TOTAL	\$ 50,000		\$ 50,000	\$ 53,000
* Per Contract				



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 27, 2021

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 2021-22 budget presented to the Town Council on September 27, 2021, General Fund operating expenditures, as defined, total \$19,826,513, seventeen percent (17%) of which would yield a minimum reserve of \$3,370,507. The **Tentative** General Fund budget for FY 2021-22, based on the advertised millage rate of 2.8332 mills, provides for an unassigned fund balance amount of **\$13,415,500** 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 2021-22 General Fund budget is in compliance with the Town’s Fund Balance Reserve Ordinance.





ESTIMATED MILLAGE COST OF DEPARTMENTS* GENERAL FUND

(Fiscal Year Ending 9/30/2022)

Tentative Millage Rate = 2.8332 mils per \$1,000

Tentative Budget Fiscal Year 2021-22

DEPARTMENT	TENTATIVE 2021-22 BUDGET COST	ESTIMATED MILLAGE COST PER \$1,000	PERSONNEL	TOTAL PERSONNEL	DESCRIPTION
Mayor and Council	\$214,468	0.0284	5 Elected Officials	5 Employees	Serve as Town's Legislative Body.
Town Clerk	\$475,769	0.0629	1 Charter Official 2 Full-Time Employees	3 Employees	Serves Mayor and Town Council.
General Government	\$4,213,288	0.5574	1 Charter Official 5 Full-Time Employees 1 Part-Time Employee	7 Employees	Provides Administration Support to Other Departments.
Finance	\$538,312	0.0712	3 Full-Time Employees 1 Part-Time Employee	4 Employees	Accounting, Payroll and Financial Reporting Services; Processes Certain Revenues.
Town Attorney	\$500,000	0.0661	1 Charter Official (With Support from Subject Matter Experts/Firm)	1 Employee	Contracted Firm Provides the Town with Legal Counsel/Services.
Community Development	\$1,517,162	0.2007	7 Full-Time Employees 2 Part-Time Employees	9 Employees	Provides Building and Zoning Compliance and Planning for Future Activities.
Public Works	\$1,077,182	0.1425	4 Full-Time Employees	4 Employees	Provides Maintenance of Roads, Public Areas and Public Facilities.
Police Services	\$10,618,265	1.4047	60 Contracted Positions	60 Employees	Provides Law Enforcement Services Through Interlocal Agreement with Miami-Dade Police Department.
Parks & Recreation	\$2,262,797	0.2993	8 Full-Time Employees 16 Part-Time Employees	24 Employees	Provides Activities and Programs at Town Parks.
	\$21,417,243	2.8332			

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

RESOLUTION NO. 21-____

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, ADOPTING THE FINAL MILLAGE RATE OF THE TOWN OF CUTLER BAY FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022 PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, on July 21, 2021, the Town Council of the Town of Cutler Bay (the “Town”) adopted Resolution No. 21-56 determining the proposed millage rate for the Fiscal Year commencing October 1, 2021, and further scheduled the first public hearing required by Section 200.065 of the Florida Statutes to be held on September 13, 2021, at 6:00 P.M.; and

WHEREAS, the Property Appraiser properly noticed the first public hearing scheduled for September 13, 2021, at 6:00 P.M. in the Cutler Bay Council Chambers, 10720 Caribbean Blvd, Cutler Bay, Florida, as required by Chapter 200 of the Florida Statutes; and

WHEREAS, the Second Public Hearing scheduled for September 27, 2021, 6:00 PM as required by Chapter 200 of the Florida Statutes, was advertised in *The Miami Herald* Local Section on Friday, September 24, 2021; and

WHEREAS, said Public Hearings, as required by Section 200.065(2)(c), were held by the Town Council on September 13, 2021 and September 27, 2021 as previously noticed and the public and all interested parties had the opportunity to address their comments to the Town Council and the Town Council has considered the comments of the public regarding the Proposed and Final Millage Rate and has complied with the notice requirements of Florida Statutes.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF CUTLER BAY, FLORIDA AS FOLLOWS:

Section 1. Recitals Adopted. That the above recitals are true and correct and are incorporated herein by reference.

Section 2. Adoption of Final Millage Rate. That the Town’s Final Millage Rate for the Fiscal Year commencing October 1, 2021, through September 30, 2022, be and is hereby fixed at the rate of _____ mills per \$1,000.00 of assessed property value within the Town, which is _____ percent greater than the roll-back rate of 2.4663 mills per \$1,000.00 of assessed property value.

Section 3. Effective Date. This Resolution shall be effective immediately upon its adoption.

PASSED AND ADOPTED this ___ day of September 2021 at _____ PM

TIM MEERBOTT
Mayor

Attest:

MAURICIO MELINU
Town Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE
SOLE USE OF THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN
COLE & BIERMAN, P.L.
Town Attorney

Moved By: _____
Seconded By: _____

FINAL VOTE AT ADOPTION:

Mayor Tim Meerbott _____

Vice Mayor Michael P. Callahan _____

Council Member Robert "BJ" Duncan _____

Council Member Suzy Lord _____

Council Member Roger Coriat _____



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 27, 2021

Re: Fiscal Year 2021-22 Final Budget Adoption
(2nd Advertised Budget Hearing)

REQUEST

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, ADOPTING THE FINAL OPERATING AND CAPITAL OUTLAY BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022 PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AUTHORIZING THE TOWN MANAGER TO MAKE EXPENDITURES CONSISTENT THEREWITH AND AUTHORIZING THE TOWN MANAGER TO MAKE CERTAIN BUDGET AMENDMENTS WITHIN A DEPARTMENT PROVIDED THAT THE TOTAL OF THE APPROPRIATIONS IS NOT CHANGED; AND PROVIDING FOR AN EFFECTIVE DATE.

BACKGROUND AND ANALYSIS

Please find attached the tentative Fiscal Year 2021-22 budget for final adoption, which includes the changes to both revenues, expenditures, and items discussed during the two (2) scheduled Town Council Budget Workshops held July 29, 2021, and August 26, 2021, as well as during the 1st Budget Hearing on September 13, 2021. The tentative budget was developed using the proposed millage rate of 2.8332 mills adopted through Resolution No. 21-56, which was tentatively adopted at the 1st Budget Hearing on September 13, 2021. The proposed millage rate was utilized by the Property Appraiser's Office ("PA") for purposes of the Truth in Millage ("TRIM") advertising notice. As per State TRIM Notice Law, the PA mailed out the TRIM advertisement to all property owners clearly illustrating both the proposed millage rate (2.8332 mills) and the lower "rollback" millage rate (2.4663 mills), for comparison purposes. The proposed millage rate does not prevent the Town Council from adopting a lower rate during our advertised Budget Hearings.

The "rollback" millage rate is defined as the millage rate necessary to raise the same amount of ad valorem tax revenue as the previous Fiscal Year, excluding taxes from new construction. The "rollback" millage rate will not result in an increase of municipal taxes to the Town's property owners.

As discussed in detail during the 1st Budget Hearing and two (2) Budget Workshops mentioned above, a combination of "actual" operating deficits in five (5) of the past six (6) Fiscal Years (as well as a unique set of events in the past year) have resulted in a significant utilization of the Town's Fund Balance Reserves in the General Fund.





OFFICE OF THE TOWN MANAGER

Rafael G. Casals, ICMA-CM, CFM

Town Manager

Since Fiscal Year 2014-15, the Town has experienced “actual” Annual Fund Balance deficits in five (5) of the past six (6) Fiscal Years, although the amount of the deficit has been less than the deficit budgeted for those years (i.e. the “planned” dip), with the exception of FY 2019-20 which was a COVID-19 impacted year. The table below shows the operating results of the General Fund for the past six (6) actual Fiscal Years versus the budget (plus a projection of the current fiscal year):

	Budgeted Dip	Actual Dip	
FY 2014-15	(3,445,772)	(865,675)	
FY 2015-16	(3,786,628)	(403,166)	
FY 2016-17	(3,461,737)	(1,778,740)	
FY 2017-18	(4,411,581)	617,680	
FY 2018-19	(2,926,802)	(459,882)	
FY 2019-20	(2,419,417)	(4,409,897)	COVID-19
FY 2020-21	463,464	1,162,196	Projected

The approximate \$4.4 million actual dip for FY 2019-20 was actually an improvement over the approximate \$7.1 million dip we had projected during the bond issuance process. That projection was based on very conservative estimates of revenues and expenditures as we were essentially “working blind” during the COVID-19 pandemic and all of its uncertainty. As it turned out neither revenues nor expenditures were as bad as feared. The projected surplus for FY 2020-21 is due primarily to not paying off the TD Bank Series 2015A loan as originally budgeted, offset by less than expected bond proceeds from the issuance of the 2020 bonds.

On July 1, 2021, the Miami-Dade Property Appraiser certified to the Town of Cutler Bay (the “Town”) the taxable value of property within the Town’s boundaries to be used to establish its 2021 millage rate (for Fiscal Year 2021-22) and, based on the certification received from the Property Appraiser, the taxable value of property within the Town’s boundaries *increased* 5.4% since last year’s certification.

Last year, Town Staff worked with Lourdes Abadin of Estrada Hinojosa (the “Financial Advisor”) to develop a “Fund Balance Replenishment Plan” (the “Plan”) to help the Town stabilize and begin to re-strengthen its fund balance reserves which had begun to deteriorate significantly in recent years due primarily to operating deficits, impacts from COVID-19, and the undertaking of substantial capital projects which have been funded to date in large part by the General Fund’s fund balance reserves (such as the Town Hall property land swap deal, the acquisition of the approximate 8.5-acre parcel on Old Cutler Road & S.W. 184 Street, and the restoration of Franjo Park). While the Town’s substantial financial reserves have been drawn down considerably,





OFFICE OF THE TOWN MANAGER

Rafael G. Casals, ICMA-CM, CFM

Town Manager

they remain in excess of that required by the Town's Fund Balance Ordinance, and, at September 30, 2020, the Town's General Fund audited fund balance was \$13.7 million, of which \$10.2 million was classified as "unassigned" and available for appropriation by the Town Council for any legal purpose.

The Plan developed with the Town's Financial Advisor was a multifaceted and interconnected plan which included debt restructuring, including the issuance of open-market bonds, as well as changes to the Town's millage rate. The Plan called for a "two-step" increase in millage rate over the course of FY 2020-21 and FY 2021-22. For FY 2020-21, the Plan called for a millage rate of 2.65 mills, with an increase to 2.85 mills for FY 2021-22. The rate set by the Town Council for FY 2020-21 was 2.6198 mills, slightly lower than what the Plan recommended.

For purposes of the "Proposed" millage rate reported to the Property Appraiser for advertisement purposes, the Town has historically used a "ceiling rate" equal to the calculated "two-thirds vote maximum millage rate". That rate set a ceiling which allowed for a lower rate to be adopted during the September budget hearings if desired. For FY 2021-22, the calculated "ceiling rate" is 2.8332 mills (close to the 2.85 mills called for in the Plan). Now that the Town has issued open-market bonds and the Town Council will likely seek a referendum vote on General Obligation bonds in the near future, it is important that the Town Council adopt a millage rate that is sufficient to provide revenues to cover budgeted General Fund expenditures and which avoids generating deficits that draw down fund balance further. As a result, Town Staff recommended, and the Town Council adopted at the July 21, 2021 Town Council meeting via Resolution No. 21-56, a proposed millage rate equal to the two-thirds vote maximum millage rate (the "ceiling rate") of 2.8332 mills for the FY 2021-22 budget year. This millage rate was also tentatively adopted by the Town Council at the 1st Budget Hearing on September 13, 2021. This rate is 14.88% greater than the rolled back rate of 2.4663 mills.

Based on this tentative millage rate of 2.8332 mills, Town Staff developed a General Fund budget following guidance from the Town Council as to its priorities and is happy to report that **this proposed General Fund budget is not only balanced, but actually generates a small surplus (approximately \$117,905).**

While Town Staff continues to anticipate budgeting in order to maintain the current levels of service in our Fiscal Year 2021-22 budget, we are anticipating budgeting the following significant initiatives, some of which have been discussed during the past Fiscal Year:

- **Community Development Department**
 - Hiring a part-time Building Official to oversee the daily inspection services;
 - Hiring of at least one (1) full-time Code Compliance Officer whose primary shift will be after-hours (nights) and weekends; and
 - Updating the Town's Growth Management Plan as a result of the Evaluation and Assessment Report; revisit every seven (7) years (last update: 2015)





OFFICE OF THE TOWN MANAGER

Rafael G. Casals, ICMA-CM, CFM

Town Manager

- **General Government**
 - Phase II of Council Chamber Audio/ Visual Upgrades: additional cameras/ microphones;
 - GO Bond Marketing; and
 - University of Miami Civic Design Studio Workshops.
 - Provision for a Federal Lobbyist
- **Parks & Recreation Department**
 - Various park improvements (non-impact fees), such as:
 - Installation of new perimeter fencing at Saga Bay Park
 - Upgrades to Bel-Aire Park concession areas.
- **Public Works Department**
 - Maintain funding level for sidewalk replacements and ADA ramps;
 - Increase funding for tree plantings in residential neighborhoods;

In addition to the General Fund budget discussed above, for which a millage rate is set, the Town has proposed budgets for various Special Revenue and for its Stormwater Utility operations.

Special Revenue Funds are generally used to account for grant and/or other restricted sources of funds. For Fiscal Year 2021-22, Town Staff has budgeted the Special Revenue Fund that accounts for collection and use of the 2nd Local Option Gas Tax monies passed through from the State, as well as for various Impact Fees collected by the Town. Separate Special Revenue Funds have been budgeted to account for park grants, such as from The Children’s Trust and the Department of Juvenile Justice , as well as for transportation and transit related projects, such as the Franjo Road Joint Participation Agreement, the SMART Demo grant (Transit Fund) and the Transportation Master Plan Update and SW 82nd Ave Roadway Improvements (Transportation Fund). The Town is also budgeting the use of Road Impact Fees to construct a sidewalk around, and a pad within, Lincoln City Park (Sidewalks Fund). Additionally, the CITT Fund accounts for the PTP Surtax Funds received from the CITT and used for eligible transportation and transit projects, including roadway resurfacing and traffic calming projects and our circulator bus.

We have also provided for the Town Council’s consideration a Proposed Budget for the Stormwater Utility Fund, an Enterprise Fund. In addition to its recurring activities, such as stormwater drain cleaning, street sweeping, and community outreach, three (3) major drainage/roadway projects are budgeted. First, the budgeted completion of the Cutler Ridge Sec. 3 Drainage Improvement Project (approximately \$1.77 million budgeted for FY 2021-22). It is funded with a \$200,000 FDEP State grant, \$250,000 of Stormwater Fees, and approx. \$1.32 million of CITT Surtax Funds. Second, the Saga Bay 1.7 Drainage Improvement Project is an approx. \$929,000 project being funded with a \$600,000 FDEP State grant and approximately \$329,000 of CITT Surtax Funds. Finally, the Whispering Pines Swale Improvement project (\$390,000) funded with CITT Surtax Funds. All three





OFFICE OF THE TOWN MANAGER

Rafael G. Casals, ICMA-CM, CFM

Town Manager

projects will provide much needed drainage improvements to their impacted residential neighborhoods.

The attached 2nd Budget Hearing Executive Summary (*Attachment “A”*) and the Tentative Budget Fiscal Year 2021-22 Fund Summaries and Department Expenditures Report (*Attachment “B”*) reflect changes to our projected revenues/expenditures based on items discussed during the Town Council’s 1st Budget Hearing on September 13, 2021 and the 1st and 2nd Budget Workshops (July 29, 2021, and August 26, 2021).

The attached Executive Summary provides a concise narrative of the significant changes made to the Proposed budget drafts based on Town Council discussions during the 1st Budget Hearing and the Budget Workshops.

The Fund Summaries and Department Expenditures Report provides detailed information by revenue source and expenditures by Department.

Detailed Revenue and Expenditure Worksheets provide the Town Council with the following comparative information:

- Actual Fiscal Year 2019-20
- Adopted Fiscal Year 2020-21
- Actual Projection Fiscal Year 2020-21
- Tentative Fiscal Year 2021-22 (based on Millage Rate at 2.8332 for the General Fund)
- Net Change:
 - Proposed Fiscal Year 2021-22 (1st Budget Workshop) compared to Adopted Fiscal Year 2020-21
 - Proposed Fiscal Year 2021-22 (2nd Budget Workshop) compared to Proposed Fiscal Year 2021-22 (1st Budget Workshop)
- ***NOTE – there were no changes from 2nd Budget Workshop to 1st Budget Hearing or from the 1st Budget Hearing to the 2nd Budget Hearing. As a result, no new columns were added to the attached Budget Spreadsheets.***

Additionally, please find attached the Fund Balance Ordinance Certification (*Attachment “C”*) and the Fiscal Year 2021-22 Proposed Millage Cost of Departments General Fund (*Attachment “D”*) as stated in Section (A) (11) of the Town Charter’s Citizens’ Bill of Rights.

ASSOCIATED BUDGET DOCUMENTS

The following document is available for public review with the Town’s Public Works Department.

- Attachment “A” – 2nd Budget Hearing Executive Summary
- Attachment “B” – Tentative Budget FY 2021-22 Fund Summaries and Department Expenditures Report.
- Attachment “C” – Fund Balance Ordinance Certification
- Attachment “D” – FY 2021-22 Tentative Millage Cost of Departments General Fund





Executive Summary

Tentative Fiscal Year 2021-22
Significant Budget Expenditure – Changes Per Department

September 13, 2021, 1st Budget Hearing compared to August 26, 2021, 3rd Budget Workshop

[No Changes]

August 26, 2021, 3rd Budget Workshop compared to July 29, 2021, 2nd Budget Workshop

Significant changes to the General Fund budget from the July 29, 2021 (2nd Budget Workshop) to August 26, 2021 (3rd Budget Workshop) include:

General Fund:

General Government:

- Professional Services **increased** as a result of adding \$60,000 for a Federal Lobbyist.
- Other Contractual Services **increased** \$2,400 as a result of budgeting for the monthly fees associated with the employee electronic and temperature check time clock management system (formerly budgeted for in the Finance department).

Finance:

- Other Contractual Services **decreased** (\$2,400) as a result of no longer budgeting for the monthly fees associated with the employee electronic and temperature check time clock management system that are now budgeted in the General Government department.

July 29, 2021 2nd Budget Workshop Compared to Adopted Fiscal Year 2021

The significant changes to the General Fund budget from the 1st Budget Workshop include:

Mayor and Town Council:

- Other Current Charges **increased** as a result of adding an additional \$5,000 for Committee funds for the outreach efforts of the Environmental Task Force committee.

Town Clerk:

- Salaries and Benefits **decreased** as a result of the retirement of the Town Clerk and the promotion of the Deputy Town Clerk to that position at a lower salary.
- Other Contractual Services **decreased** primarily as a result of no budgeted election costs (\$87,000 decrease).
- Repairs and Maintenance **decreased** as a result of savings from the switch from Granicus to eScribe.

General Government:

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases.
- Professional Services **increased** primarily as a result of budgeting for GOB marketing and conceptual design consultants (approx. \$70,000 and \$24,000, respectively) offset by decreased funding for an environmental lobbyist (approx. \$10,800) and decreased financial advisory services (\$18,000).
- Other Contractual Services **increased** primarily as a result of budgeting for Brownfield consulting services \$15,000.
- Rentals **increased** \$19,400 primarily as a result of budgeting for a full year of office space leasing in the CBTC building.
- Insurance **increased** \$14,000 primarily as a result of anticipated increases in business insurance renewal premiums.

General Government Continuation:

- Other Current Charges **decreased** (\$190,000) primarily as a result of no debt issuance costs budgeted in the current year.
- Capital Outlay **decreased** primarily as a result of no land acquisitions budgeted for in the current year (prior year reflects acquisition of the 8.45 acre parcel on Old Cutler Road & SW 184 Street (\$8.45 million).
- Debt Service **decreased** primarily to the planned payoff of certain bank loans in the prior year not recurring in the current year. The remaining debt service amount reflect the projected principal and interest payments due on the remaining existing debt and the restructured debt.

Finance:

- Repairs and Maintenance **increased** (approx. \$3,000) due primarily to maintenance costs associated with the Town's financial software and re-activation of the Town's Transparency portal thereto.

Town Attorney:

- No proposed changes.

Community Development:

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases, as well as a result of budgeting for one (1) additional full-time Code Officer and one (1) part-time Building Official.
- Professional Services **increased** (approx.. \$7,000) as a result of budgeting for an update of the Growth Management Plan (\$45,000 increase), offset by reduced utilization of planning consultants (\$38,000 decrease).
- Other Contractual Services **increased** (approx. \$37,000) primarily as a result of anticipated increases in payments to the Town's permitting and inspection contractor (\$50,000 increase), offset by payments to that contractor for Building Official services (\$7,000 decrease) and decreases for code compliance property maintenance services (\$3,000 decrease) and for unsafe structure services (\$3,000 decrease).

Public Works:

- The **increase** in Other Contractual Services (approx. \$33,300) results primarily from new landscape service areas in Town (\$5,800), reclassifying town-wide beautification projects from Capital Outlay to Other Contractual Services (\$12,000), provision for holiday lighting (\$8,500), and increased tree and landscape replacement services (\$7,000).
- Operating Supplies – Fuel is budgeted to **increase** \$18,000 due to rising gas prices and increased utilization of the Town's vehicles.
- Capital Outlay **decreased** due to reclassifying town-wide beautification projects and miscellaneous tools and equipment to Other Contractual Services and Operating Supplies, respectively.

Police Services:

- Professional Services include costs for MDPD local police services that are passed through to the Town for the appropriate police employees. The budget reflects MDPD's budgeted cost of local patrol services based on current contract costs and no change in personnel.

Parks and Recreation:

- Salaries and benefits **increased** primarily as a result of COLA and merit pay increases.
- Other Contractual Services **increased** (approx. \$24,500) primarily as a result of budgeted increases in planned Town events (\$16,000), summer camp programs (\$5,000), and adult/senior programs (\$5,000), partially offset by a small decrease in budgeted landscaping costs.



SECOND BUDGET HEARING FISCAL YEAR 2021-22

SEPTEMBER 27, 2021





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Town Manager's Executive Message FY21-22

September 27, 2021

Dear Mayor, 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 2021-22* budget.

The Town's 2021-22 certified property tax roll reflects an approximate 5.4% *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 2021), reflecting a gain of approximately 71% from our 2012 lows. The Town's property values have finally surpassed the previous peak achieved in 2008.

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



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 21, 2021 Town Council Meeting, the Town Council established the Tentative millage rate "cap" at **\$2.8332** per thousand of assessed property value (Resolution No. 21-56). As required by State statute, in addition to setting the Tentative millage rate, the Resolution established the dates and times for our first and second public Budget Hearings: September 13 and September 27, 2021.

Prior to the scheduled Public Budget Hearings, the Town Council held two (2) Budget Workshops (July 29 and August 26, 2021), 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 6:00 PM on those dates.

The Tentative budget presented at this first Budget Hearing on September 13, 2021 is based on the **2.8332** millage "ceiling" rate adopted at the July 21, 2021 Town Council Meeting that was advertised on the TRIM notices mailed to residents and taxpayers by the Miami-Dade Property Appraiser in August 2021. As a result of a planned issuance of debt securities and restructuring of certain existing debt, as discussed later, the Town's fund balance is projected to increase approximately \$117,900.

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-three (33) 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, last 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.

In 2020, the TATP website ranked cities and counties in Florida of similar size on government spending, government debt, government size, crime and education. The categories were 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 (July 29, 2021 and August 26, 2021) 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 2021-22 *Tentative* budget during these two (2) public Budget Workshops and will also be able to do so during the upcoming Budget Hearings.

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.
- Add an additional Code Enforcement Officer to concentrate on weekend and after business hour enforcement.
- Hire a part-time Building Official.
- Provide for the required update to the Growth Management Plan.
- Lay the groundwork for the GOB bond process by engaging conceptual design and marketing consultants.
- Engage Brownfield consultants.
- Provide for Federal lobbyist services.
- Provide for enhanced summer camp and adult/senior programs through the Parks department, as well as provide for increased funding for Town events as we head out from the COVID-19 pandemic.
- Provide for continued environmental lobbyist services (Stormwater Fund).
- 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, 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: 2.8332					
ESTIMATED REVENUES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Ad Valorem Taxes - Millage per \$1000 = 2.8332	\$7,849,026				\$7,849,026
Franchise Fees	\$2,480,000				\$2,480,000
Utility Taxes	\$3,450,000				\$3,450,000
Intergovernmental Revenue	\$6,226,122	\$2,043,435		\$1,025,000	\$9,294,557
Licenses & Registration Fees	\$150,000				\$150,000
Building Permits & Zoning Fees	\$740,000				\$740,000
Impact Fees		\$46,000			\$46,000
Miscellaneous Revenue	\$490,000	\$12,500			\$502,500
Grants		\$3,030,088		\$800,000	\$3,830,088
TOTAL SOURCES	\$21,385,148	\$5,132,023	\$0	\$1,825,000	\$28,342,171
Transfers In	\$150,000	\$812,374		\$2,200,000	\$3,162,374
Fund Balances/Reserves/Net Assets	\$14,887,595	\$6,675,136		\$5,095,410	\$26,658,141
TOTAL REVENUES, TRANSFERS & BALANCES	\$36,422,743	\$12,619,533	\$0	\$9,120,410	\$58,162,686

EXPENDITURES	GENERAL FUND	SPECIAL REVENUE	CAPITAL PROJECTS	ENTERPRISE FUND	TOTAL ALL FUNDS
Mayor and Council	\$214,468				\$214,468
Town Clerk	\$475,769				\$475,769
Town Attorney	\$500,000				\$500,000
General Government	\$4,213,288				\$4,213,288
Finance	\$538,312				\$538,312
Police Services	\$10,618,265				\$10,618,265
Public Works	\$1,077,182	\$4,559,482		\$1,795,753	\$7,432,417
Community Development	\$1,517,162				\$1,517,162
Parks and Recreation	\$2,262,797	\$382,836			\$2,645,633
TOTAL EXPENDITURES	\$21,417,243	\$4,942,318	\$0	\$1,795,753	\$28,155,314
Transfers Out		\$3,162,374			\$3,162,374
Fund Balances/Reserves/Net Assets	\$15,005,500	\$4,514,841		\$7,324,657	\$26,844,998
TOTAL APPROPRIATED EXPENDITURES, TRANSFERS, RESERVES & BALANCES	\$36,422,743	\$12,619,533	\$0	\$9,120,410	\$58,162,686



Budget Overview

The *Tentative* FY 2021-22 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 \$21.4 million, of which approximately \$7.85 million, or 36.7%, represents ad valorem revenues at the *Tentative* Millage Rate of **2.8332** mills. The following table summarizes the General Fund operating revenues:

REVENUE TYPE	FY 2020-21 BUDGET	PERCENTAGE OF TOTAL
Ad Valorem	\$7,849,026	36.7%
Utility Taxes	\$3,450,000	16.1%
Local Gov't Half-Cent Sales Tax	\$3,272,134	15.3%
Communications Services Tax	\$902,500	4.2%
Revenue Sharing	\$1,544,302	7.2%
Electrical Franchise Fees	\$2,280,000	10.7%
Solid Waste Franchise Fees	\$200,000	0.9%
1st Local Option Gas Tax	\$507,186	2.4%
Building Permits	\$675,000	3.2%
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	0.7%
Parks Fees	\$100,000	0.5%
Judgements and Fines	\$20,000	0.1%
Miscellaneous Revenues	\$260,000	1.2%
Investment Income	\$50,000	0.2%
TOTAL OPERATING REVENUES	\$21,385,148	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.

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General Fund Expenditures:

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

FUND		Operating	Capital	Debt Service	TOTAL
	COUNCIL	\$214,468	\$0	\$0	\$214,468
	CLERK	\$475,769	\$0	\$0	\$475,769
	GENERAL GOVERNMENT	\$2,662,558	\$7,530	\$1,543,200	\$4,213,288
	TOWN ATTORNEY	\$500,000	\$0	\$0	\$500,000
	COMMUNITY DEVELOPMENT	\$1,517,162	\$0	\$0	\$1,517,162
	FINANCE	\$538,312	\$0	\$0	\$538,312
	PUBLIC WORKS	\$1,077,182	\$0	\$0	\$1,077,182
	POLICE	\$10,618,265	\$0	\$0	\$10,618,265
	PARKS & RECREATION	\$2,222,797	\$40,000	\$0	\$2,262,797
Percentage	TOTAL FY 2021-22	\$19,826,513	\$47,530	\$1,543,200	\$21,417,243
Of	FY 2021-22	92%	0%	7%	100%
Expenditures	FY 2020-21	53%	23%	22%	100%
	TOTAL FY 2020-21	\$19,215,391	\$8,508,030	\$8,108,300	\$35,831,721
	NET INCREASE (DECREASE)	\$611,122	-\$8,460,500	-\$6,565,100	-\$14,414,478

The *Tentative* FY 2021-22 budget generally provides for continuation of current operating service levels and operating expenditures are in line with the prior year. The current year budget does reflect an additional, full-time Code Enforcement Officer as well as a part-time Building Official in the Community Development department. Capital and Debt Service expenditures are budgeted to decrease in the upcoming budget year. The decrease in capital outlay primarily reflects the acquisition of the 8.45-acre land parcel on Old Cutler Road and SW 184 Street in the prior year. No such outlays are anticipated in FY 2021-22. Debt service is budgeted to decrease primarily due to the restructuring of debt executed in the prior year.

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 2021-22 is estimated as \$14.89 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 2021-22 budget reflects total Fund Balance in the General Fund of approximately \$15 million, of which approximately \$14.4 million is considered “unrestricted” Fund Balance.

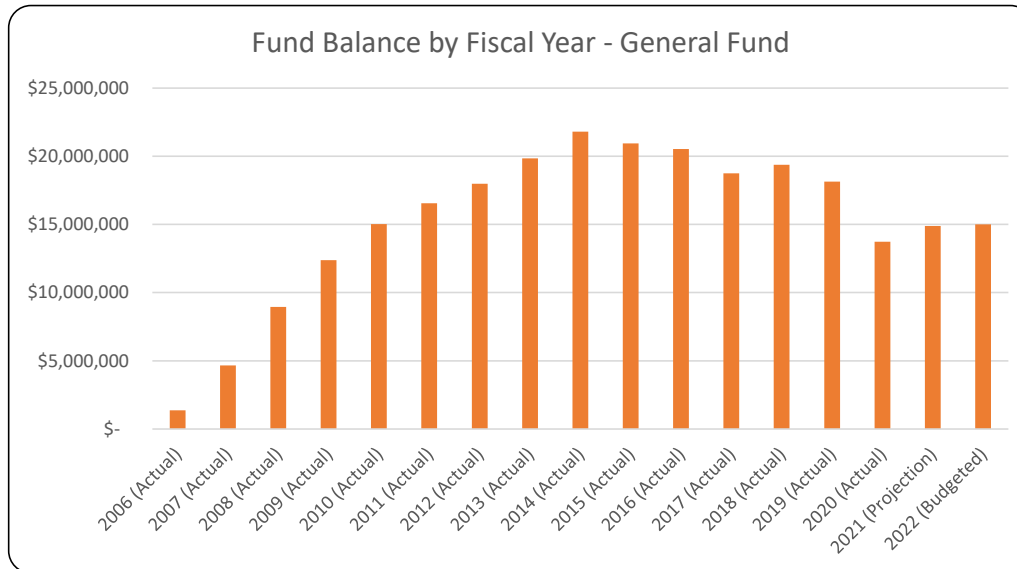
To demonstrate the Town’s financial health, the budgeted \$14.4 million unrestricted fund balance represents approximately sixty-seven percent (67%) of total budgeted General Fund expenditures for FY 2021-22. If you exclude debt service, capital outlays and transfers out, the unrestricted Fund Balance coverage increases to approximately seventy-three percent (73%). 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 2021-22 budget, operating expenditures are \$19,826,513, seventeen percent (17%) of which would equal \$3,370,507. The *Tentative* budget provides a reserve for contingencies and emergencies of \$13,415,500, far exceeding the minimum amount to be set aside by the Fund Balance Policy.

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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, including the COVID-19 pandemic and the commencement of construction to restore Franjo Park, as well as opportunities, including finalizing the “land swap” deal, caused a significant decline in fund balance in FY 2019-20. However, the Town addressed this issue in the summer of 2020 by adopting and executing a “Fund Balance Replenishment Plan” (the “Plan”) which was a multifaceted plan that involved debt restructuring, including the issuance of bonds, as well as planned increases to the millage rate for FY 2020-21 and FY 2021-22 to ensure a balanced budget was adopted. By following this Plan the Town’s fund balance has started to gradually recover from FY 2019-20’s severe decrease.

The Town, as well as the entire United States, continues to deal with the COVID-19 pandemic. While certain of the Town’s revenue sources were impacted, the impact was not too severe. The Town has incurred additional unbudgeted expenses as a result of the pandemic, and a substantial portion of these have been, or will be, recovered through various grant sources. The Town has been informed that it will be entitled to approximately \$21.9 million of American Rescue Plan funds to assist with certain impacts from the pandemic. As a jurisdiction with a population under 50,000, these funds will be passed through from the State of Florida. The Town has not yet entered into an Interlocal agreement with the State and, as a result, the Tentative FY 2021-22 budget does not include this grant. The Town intends to enact a budget amendment once the Interlocal agreement is finalized and this grant will be accounted for in a Special Revenue Fund, not the General Fund, given the restricted nature of the grant. The Town anticipates the majority of this grant funding will be used on water and/or stormwater related projects.

The *Tentative* budget incorporates the framework of the Fund Balance Replenishment Plan by setting a **2.8332** millage rate and incorporating the impacts of the aforementioned debt restructuring. The combination of these actions provides the Town with significant debt service relief going forward and increases the fund balance by approximately \$117,900 in FY 2021-22.



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 2021-22 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 Road Impact Fees (\$45,000) to the Sidewalks Fund for use in the Lincoln City Park sidewalk/pad 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 2021-22 budget provides for the following:

- Operation of the Town's circulator bus (\$325,000)
- Contribution to the Miami-Dade Transit Planning Organization transit corridor study (approximately \$50,400)
- Roadway resurfacing projects (\$477,000)
- Traffic calming projects (\$175,000)
- Transfers out to other funds for use on eligible projects (approximately \$2,967,374)

Sidewalks Fund

The Sidewalks Fund reflects construction of a sidewalk and pad around Lincoln City Park utilizing road impact fees (\$45,000). This will result in improved pedestrian access to and around the park enabling greater capacity and use of the park.



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 2021-22 budget reflects the completion of design phase cost for that project (approximately \$100,000) paid fully with County funds, as well as commencement of the construction phase (\$2,812,626) funded with County Funds (\$2,354,752) and Town PTP funds (\$457,874).

Transportation Fund

The Transportation Fund is used to account for completion of the update of the Town’s Transportation Master Plan (\$20,000, funded with Town PTP funds), as well as for the design of the SW 82nd Avenue roadway improvements (\$97,000, funded with Town PTP funds).

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 2021-22 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 three significant drainage/roadway improvement projects, including completion of the “Cutler Ridge Sec. 3” project (approximately \$1.77 million budgeted for FY 2021-22) which is funded with a \$200,000 FDEP State grant, \$250,000 in stormwater fees, and approximately \$1.32 million of funds transferred in from the CITT Fund. The second project, known as Saga Bay 1.7”, is an approximate \$929,000 drainage/roadway project that is funded with a \$600,000 State FDEP grant and approximately \$329,000 in funds transferred in from the CITT Fund. Finally, the Whispering Pines Swale Improvement project (approximately \$390,000) is funded with monies 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 Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED 2.6198 MILL RATE FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE 2.8332 MILL RATE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
REVENUES and INFLOWS:						
General Revenues:						
Ad Valorem	\$6,170,581	\$6,887,845	\$6,890,000	\$7,849,026	\$961,181	A \$0
Utility Taxes	\$3,424,120	\$3,100,000	\$3,450,000	\$3,450,000	\$150,000	C \$200,000 1
Local Gov't Half-Cent Sales Tax	\$3,093,648	\$3,204,296	\$3,450,000	\$3,272,134	\$67,838	B \$0
Communications Services Tax	\$955,985	\$866,594	\$920,000	\$902,500	\$35,906	B \$0
Revenue Sharing	\$1,293,964	\$1,231,902	\$1,300,000	\$1,544,302	\$312,400	B \$0
Electrical Franchise Fees	\$1,584,915	\$2,220,000	\$2,200,000	\$2,280,000	\$60,000	D \$0
Solid Waste Franchise Fees	\$219,091	\$200,000	\$200,000	\$200,000	\$0	\$0
Licenses and Registrations	\$189,697	\$150,000	\$150,000	\$150,000	\$0	\$0
1st Local Option Gas Tax	\$505,033	\$479,548	\$490,000	\$507,186	\$27,638	B \$0
Building Permits	\$742,745	\$525,000	\$850,000	\$675,000	\$150,000	E \$0
Zoning Fees	\$85,010	\$45,000	\$100,000	\$45,000	\$0	\$0
Code Compliance Fines	\$93,343	\$60,000	\$117,000	\$60,000	\$0	\$0
Other Building and Zoning	\$56,043	\$20,000	\$40,000	\$20,000	\$0	\$0
Parks Fees	\$50,278	\$65,000	\$60,000	\$100,000	\$35,000	F \$0
Judgements and Fines	\$55,972	\$45,000	\$10,000	\$20,000	\$0	-\$25,000 1
Rentals from Town Hall Building						
Operations	\$233,661	\$0	\$0	\$0	\$0	\$0
Misc Revenues	\$271,085	\$190,000	\$145,000	\$260,000	\$100,000	G -\$30,000 1
Grants	\$722,325	\$0	\$8,000	\$0	\$0	\$0
Investment Income	\$106,284	\$100,000	\$45,000	\$50,000	-\$50,000	H \$0
Sub-total	\$19,853,780	\$19,390,185	\$20,425,000	\$21,385,148	\$1,849,963	\$145,000
Transfer In from Special						
Revenues	\$225,000	\$150,000	\$150,000	\$150,000	\$0	\$0
Balances brought forward	\$18,135,296	\$11,069,431	\$13,725,399	\$14,887,595	\$2,655,968	I \$1,162,196 2
Proceeds from issuance of debt	\$0	\$18,115,000	\$14,737,996	\$0	-\$18,115,000	J \$0
Total Revenues and Inflows	\$38,214,076	\$48,724,616	\$49,038,395	\$36,422,743	-\$13,609,069	\$1,307,196

TOWN OF CUTLER BAY

CATEGORY	ACTUAL FY 19/20	ADOPTED 2.6198 MILL RATE FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE 2.8332 MILL RATE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
EXPENDITURES, OUTFLOWS AND FUND BALANCES:						
Expenditures and Outflows:						
Mayor & Council	\$141,796	\$206,144	\$149,904	\$214,468	\$8,324	\$0
Town Clerk	\$490,039	\$615,145	\$609,025	\$475,769	-\$139,376	\$0
General Government	\$7,198,821	\$19,196,593	\$15,586,813	\$4,213,288	-\$15,045,705	\$62,400 3
Finance	\$484,827	\$538,119	\$545,957	\$538,312	\$3,393	-\$3,200 3
Town Attorney	\$484,074	\$500,000	\$400,000	\$500,000	\$0	\$0
Community Development	\$1,302,025	\$1,254,692	\$1,440,103	\$1,517,162	\$262,470	\$0
Public Works	\$1,103,402	\$1,029,388	\$1,028,483	\$1,077,182	\$47,794	\$0
Law Enforcement	\$10,333,732	\$10,325,672	\$10,232,550	\$10,618,265	\$292,593	\$0
Parks	\$1,713,071	\$2,165,968	\$2,157,965	\$2,262,797	\$96,829	\$0
Cutler Bay Town Center	\$498,440	\$0	\$0	\$0	\$0	\$0
Transfer Out to Capital Projects	\$735,253	\$1,360,000	\$2,000,000	\$0	-\$1,360,000	\$0
Transfer Out to Special Revenue	\$3,197	\$0	\$0	\$0	\$0	\$0
Transfer Out to Stormwater	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures and Outflows	\$24,488,677	\$37,191,721	\$34,150,800	\$21,417,243	-\$15,833,678	\$59,200
Fund Balances:						
Fund Balance - Nonspendable	\$493,083	\$450,000	\$450,000	\$500,000	\$50,000	\$0
Fund Balance - Restricted						
Public safety	\$78,313	\$85,000	\$85,000	\$90,000	\$5,000	\$0
Land Purchase	\$3,000,000					
Fund Balance - Assigned:						
Building: capital reserve	\$0	\$0		\$0	\$0	\$
Building: operating reserve	\$0	\$0		\$0	\$0	\$
Reserve for future land	\$0	\$0		\$0	\$0	\$
Fund Balance - Unassigned:						
Contingencies and Emergencies	\$9,154,003	\$9,997,895	\$13,352,595	\$13,415,500	\$2,169,609	\$1,247,996 4
Grant Match Reserves	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$0
Insurance contingencies	\$500,000	\$500,000	\$500,000	\$500,000	\$0	\$0
Other reserves	\$0	\$0		\$0	\$0	\$0
Total Fund Balances:	\$13,725,399	\$11,532,895	\$14,887,595	\$15,005,500	\$2,224,609	\$1,247,996
Total Expenditures, Outflows and Fund Balances	\$38,214,076	\$48,724,616	\$49,038,395	\$36,422,743	-\$13,609,069	\$1,307,196

Budgeted FY 2022 Surplus \$117,905



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

1. Based on revenue trends from the current fiscal year (FY2021), these revenue categories were adjusted accordingly. The change in Miscellaneous revenues reflects reduced collections of School Crossing Guard remittances.
2. Change in balances brought forward based on estimated projection of the current fiscal year's operations.
3. Discussed in respective department.
4. Reflects the net changes of the items discussed above to the FY 2022 budgeted fund balance.

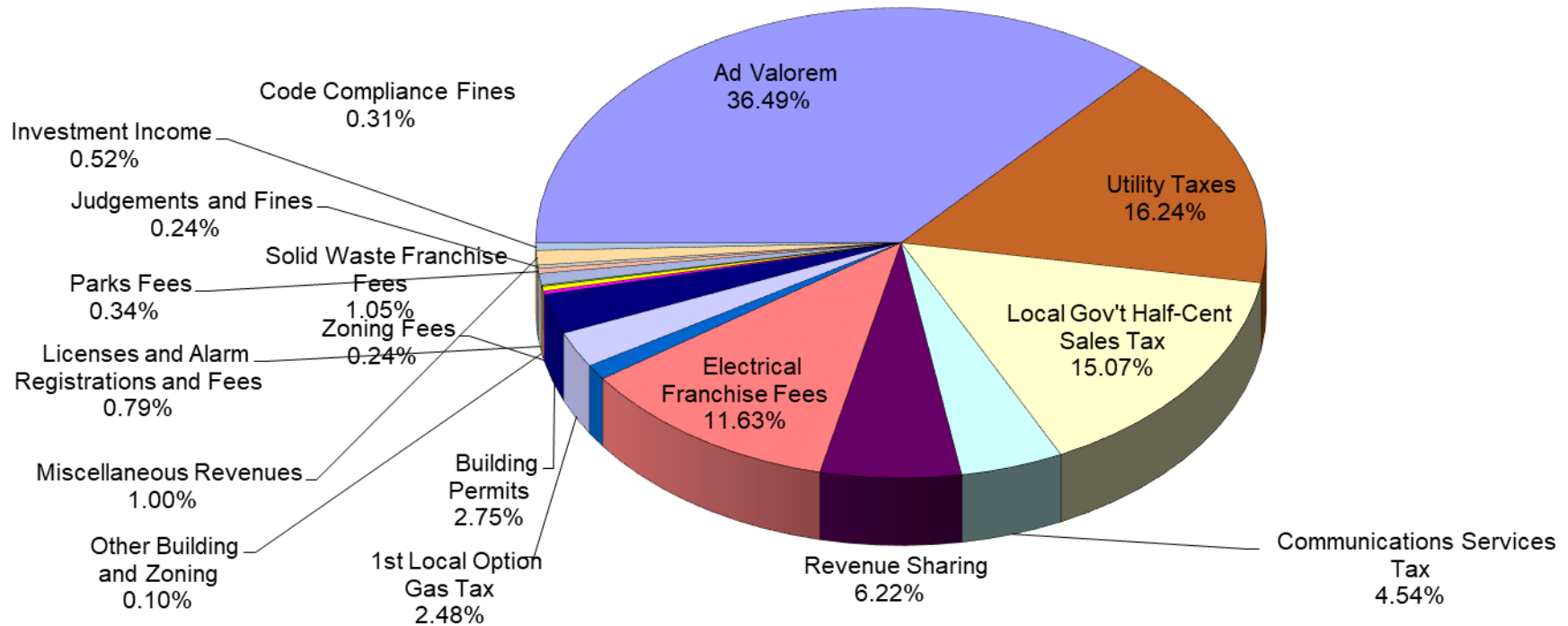
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Reflects higher property values and a 2.8332 millage rate.
- B. Increase reflects higher revenue estimates provided by the State.
- C. Increase reflects anticipated increases in utility services.
- D. Increase reflects higher franchise fees from the Town's agreement with FPL.
- E. Increase reflects anticipated development projects in upcoming budget year.
- F. Improvements to park revenues anticipated as park operations return post-COVID.
- G. Increase in miscellaneous revenue primarily reflects increases in lien search fees based on higher fee structure recently adopted.
- H. Interest rate environment expected to remain low and not return to pre-COVID levels during FY 2022.
- I. As noted during our auditor's presentation, the Town's revenues and expenditures were not impacted as severely as anticipated during the pandemic.
- J. Decrease reflects no bonds anticipated to be issued in FY 2022.



General Fund

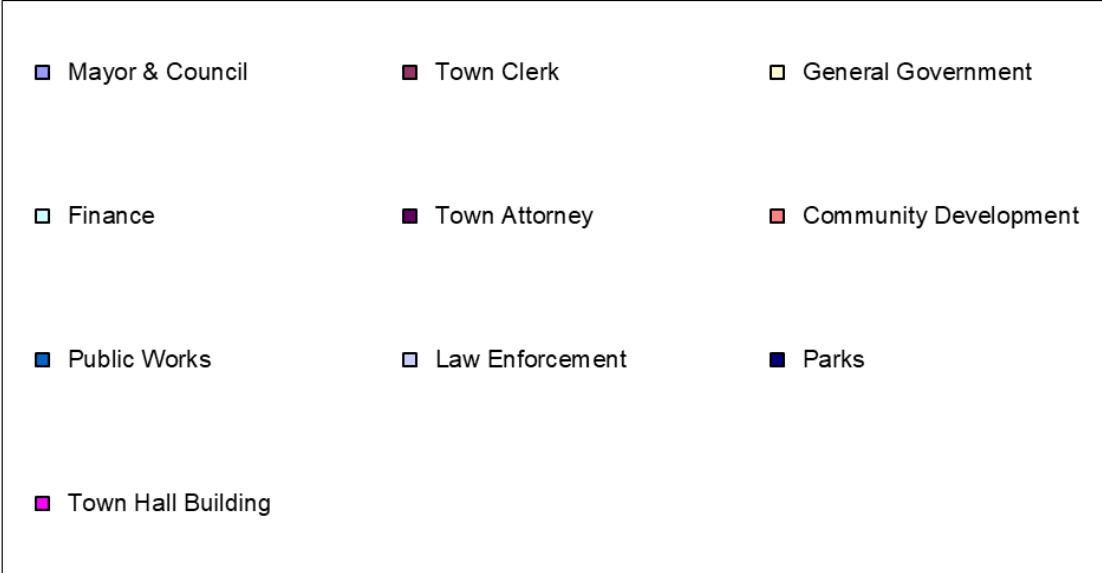
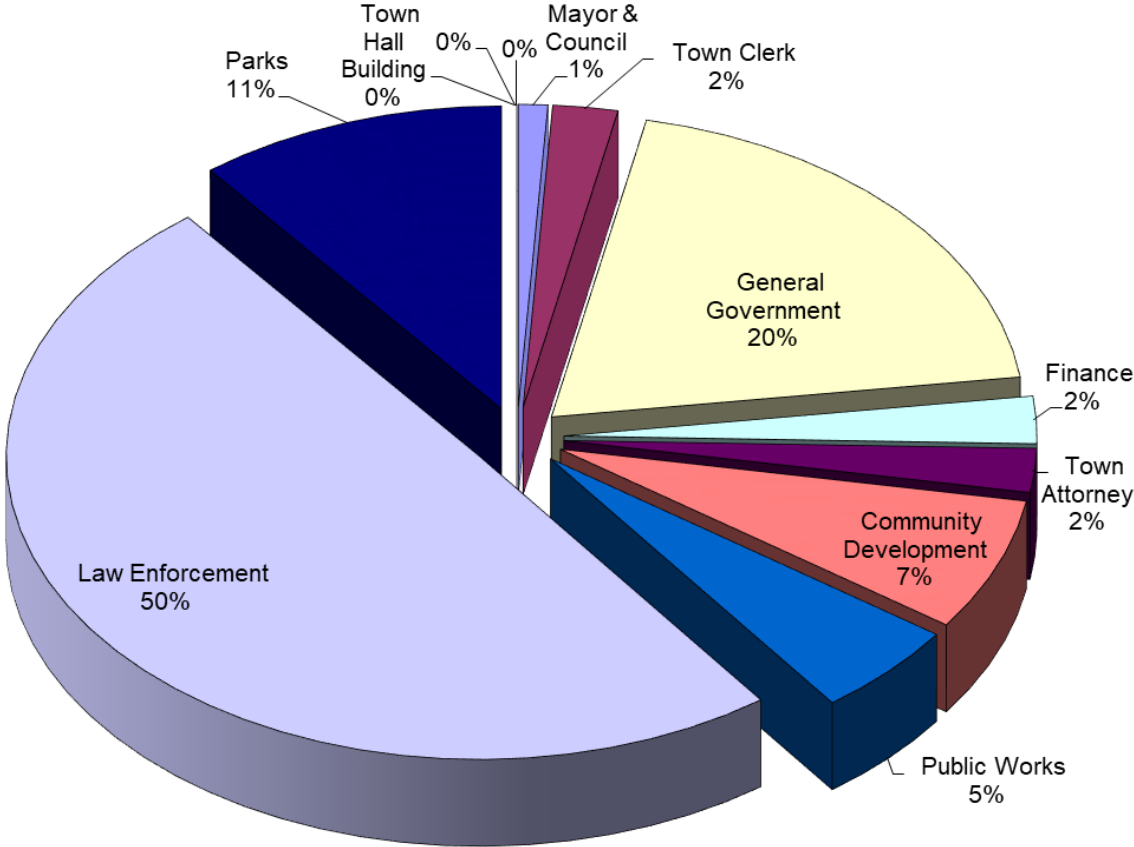
Operating Revenue Breakdown



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
Investment Income	



General Fund *Tentative Expenditures*





Mayor and Town Council

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	Net Change 7/29 Workshop vs ADOPTED FY20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Executive Salaries	\$49,824	\$50,711	\$50,711	\$51,147	\$436	\$ -
Payroll Taxes	\$3,815	\$4,733	\$4,733	\$4,665	-\$68	\$ -
Retirement Contributions	\$17,716	\$25,355	\$20,000	\$28,131	\$2,776	\$ -
Life and Health Insurance	\$36,172	\$75,000	\$45,000	\$75,000	\$0	\$ -
Professional Services	\$0	\$0	\$0	\$0	\$0	\$ -
Other Contractual Services	\$0	\$0	\$0	\$0	\$0	\$ -
Travel & Per Diem	\$15,160	\$19,885	\$5,000	\$19,885	\$0	\$ -
Communications & Freight	\$3,960	\$4,460	\$3,960	\$3,140	-\$1,320	\$ -
Other Current Charges	\$185	\$5,000	\$2,000	\$10,000	\$5,000	\$ -
Operating Supplies	\$59	\$5,000	\$2,500	\$5,000	\$0	\$ -
Dues, Subscriptions, Memberships	\$14,905	\$16,000	\$16,000	\$17,500	\$1,500	\$ -
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$ -
TOTAL	\$141,796	\$206,144	\$149,904	\$214,468	\$8,324	\$ -



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

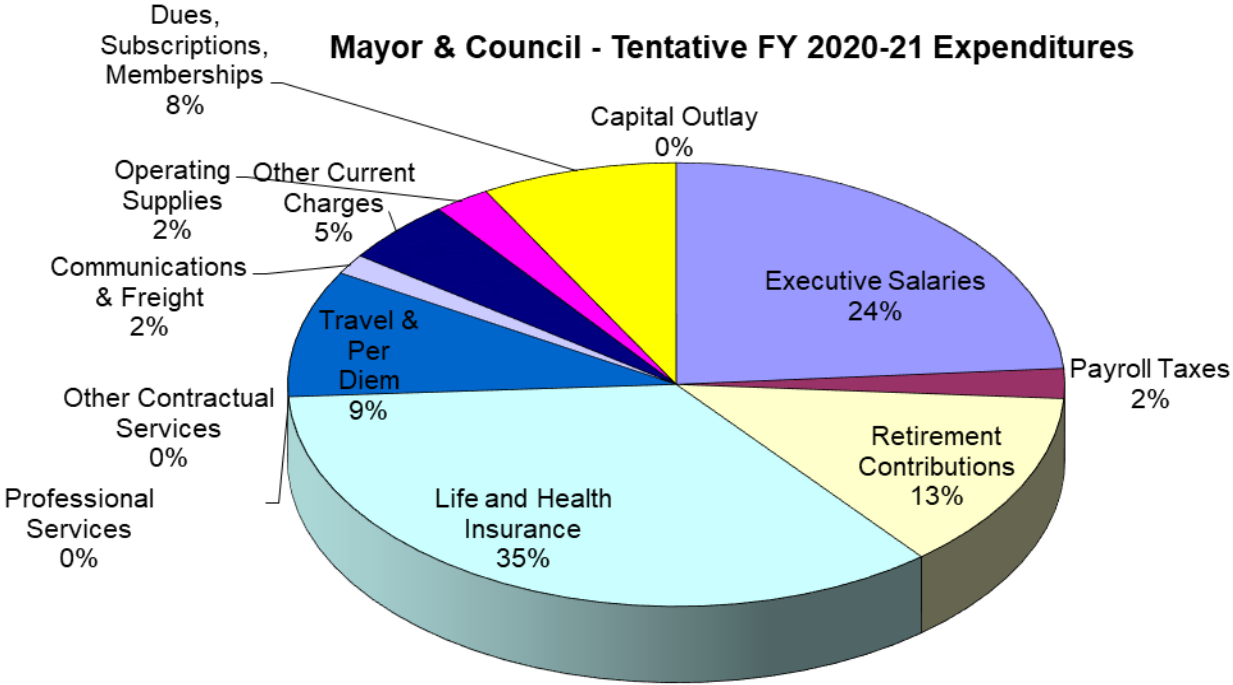
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Increase reflects provision of \$10,000 for outreach efforts of Environmental Task Force



Mayor and Town Council

Tentative Expenditures



Executive Salaries	Payroll Taxes
Retirement Contributions	Life and Health Insurance
Professional Services	Other Contractual Services
Travel & Per Diem	Communications & Freight
Other Current Charges	Operating Supplies
Dues, Subscriptions, Memberships	Capital Outlay

BUDGET WORKSHEET

*Includes salaries for elected officials, and top level management, and if earned, qualification salary for elected officials.
Constitutional Officers would include the officer's salary only.*

**EXECUTIVE SALARIES
OBJECT CODE 11.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Charter Compensation - Mayor	\$ 16,904		\$ 16,904	\$ 16,608
Charter Compensation - Council Members (4)	\$ 33,807		\$ 33,807	\$ 33,216
COLA (0.86% - BLS)	\$ 436		\$ 436	\$ 887
EXECUTIVE SALARIES TOTAL	\$ 51,147		\$ 51,147	\$ 50,711

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
FICA at 7.65%	\$ 4,665		\$ 4,665	\$ 4,733
FICA TAXES TOTAL	\$ 4,665		\$ 4,665	\$ 4,733

BUDGET WORKSHEET

Amounts contributed to a retirement fund.

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Retirement Contributions	\$ 28,131		\$ 28,131	\$ 25,355
RETIREMENT CONTRIBUTIONS TOTAL	\$ 28,131		\$ 28,131	\$ 25,355

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Mayor & Council	\$ 75,000		\$ -	\$ 75,000
<i>Estimated \$1250/mo per Full-Time Employee</i>				
<i>Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 75,000		\$ -	\$ 75,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
PROFESSIONAL SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Mayor - Annual Legislative Meetings and Training Conferences	\$ 3,685		\$ -	\$ 3,685
Council - Annual Legislative Meetings and Training Conferences				
Vice Mayor	\$ 2,250		\$ 2,250	\$ 2,250
Council Seat 1	\$ 2,250		\$ 2,250	\$ 2,250
Council Seat 2	\$ 2,250		\$ 2,250	\$ 2,250
Council Seat 3	\$ 2,250		\$ 2,250	\$ 2,250
Local Travel Mayor	\$ 2,400		\$ 2,400	\$ 2,400
Local Travel Council	\$ 4,800		\$ 4,800	\$ 4,800
TRAVEL & PER DIEM TOTAL	\$ 19,885		\$ 16,200	\$ 19,885

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Telephone Reimbursement- Council \$110 per	\$ 2,640		\$ 2,640	\$ 3,960
iPad Data Plans	\$ -		\$ -	\$ -
Phone Upgrades	\$ 500		\$ 500	\$ 500
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 3,140		\$ 3,140	\$ 4,460

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

**OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Council Committee Funds*	\$ 10,000		\$ 10,000	\$ 5,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 10,000		\$ 10,000	\$ 5,000
* Current year funds budgeted for outreach efforts of Environmental Task Force				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Operating Supplies	\$ 5,000		\$ 5,000	\$ 5,000
OPERATING SUPPLIES TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Florida League of Cities Dues	\$6,500		\$6,500	\$6,000
Florida League of Mayors	\$1,500		\$1,500	\$1,200
South Dade Chamber of Commerce	\$2,500		\$2,500	\$2,200
Miami Dade League of Cities	\$5,000		\$5,000	\$4,600
Cutler Bay Business Assoc. 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	\$ 17,500		\$ 17,500	\$ 16,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ -



Town Clerk

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21		NET CHANGE 8/26 WORKSHOP vs 7/29 WORKSHOP
Salaries	\$237,657	\$246,156	\$250,000	\$208,624	-\$37,532	A	\$0
Payroll Taxes	\$18,572	\$19,304	\$19,125	\$16,437	-\$2,867	A	\$0
Retirement Contributions	\$36,599	\$47,095	\$47,000	\$42,388	-\$4,707	A	\$0
Life and Health Insurance	\$38,543	\$45,000	\$42,000	\$45,000	\$0		\$0
Other Contractual Services	\$7,072	\$87,000	\$85,000	\$700	-\$86,300	B	\$0
Travel & Per Diem	\$5,349	\$10,100	\$2,500	\$10,100	\$0		\$0
Communications & Freight	\$1,482	\$3,440	\$3,000	\$3,440	\$0		\$0
Rentals & Leases	\$2,351	\$2,400	\$2,400	\$2,400	\$0		\$0
Repairs & Maintenance	\$50,047	\$56,850	\$25,000	\$44,010	-\$12,840	C	\$0
Printing & Binding	\$148	\$1,000	\$500	\$5,700	\$4,700		\$0
Other Current Charges	\$90,193	\$90,000	\$90,000	\$90,000	\$0		\$0
Operating Supplies	\$567	\$4,000	\$2,500	\$4,000	\$0		\$0
Dues, Subscriptions, Memberships	\$1,459	\$2,800	\$40,000	\$2,970	\$170		\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0		\$0
TOTAL	\$490,039	\$615,145	\$609,025	\$475,769	-\$139,376		\$0

**Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop**

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

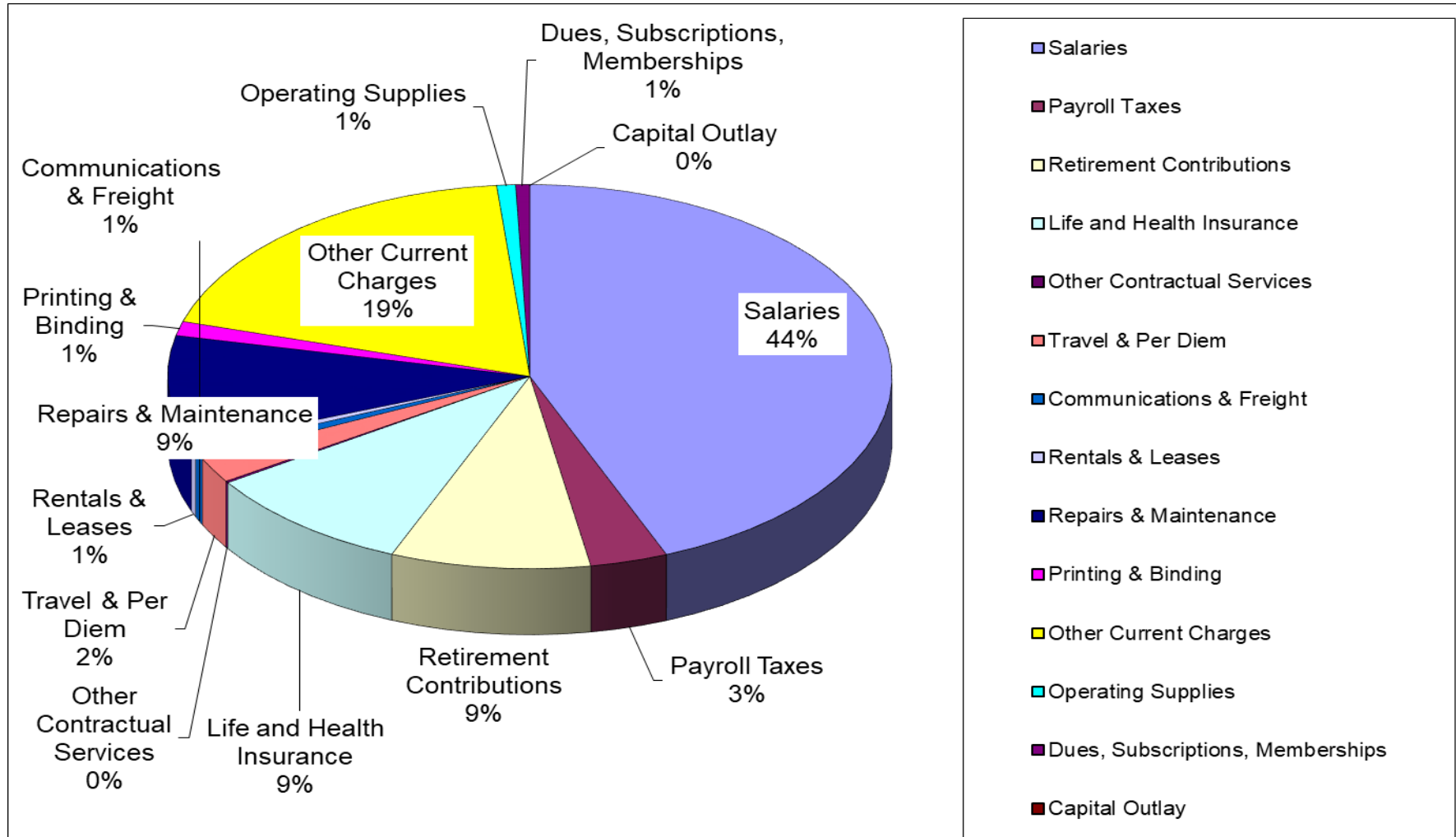
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Reflects retirement of Town Clerk and promotion of Deputy Town Clerk to new Town Clerk. Deputy Town Clerk position is vacant.
- B. Decrease primarily reflects no election costs in FY 2021-22.
- C. Decrease reflects savings from eScribe versus Granicus.



Town Clerk

Tentative Expenditures



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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Clerk (Pending Contract)	\$ 95,000		\$ 95,000	\$ 131,007
Deputy Town Clerk (VACANT)	\$ 62,000		\$ 62,000	\$ 59,782
Assistant to Town Clerk	\$ 48,718		\$ 48,718	\$ 47,866
COLA (0.86% - BLS)	\$ 1,236		\$ 1,236	\$ 4,248
Merit Pool (3%)	\$ 1,670		\$ 1,670	\$ 3,253
REGULAR SALARIES TOTAL	\$ 208,624		\$ 208,624	\$ 246,156

BUDGET WORKSHEET

Social Security matching/Medicare matching.

FICA TAXES
OBJECT CODE 21.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Clerk	\$ 7,853		\$ 7,853	\$ 10,812
Deputy Town Clerk	\$ 4,743		\$ 4,743	\$ 4,683
Assistant to Town Clerk	\$ 3,841		\$ 3,841	\$ 3,809
FICA TAXES TOTAL	\$ 16,437		\$ 16,437	\$ 19,304

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS****OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Clerk	\$ 28,922		\$ 28,922	\$ 33,774
Deputy Town Clerk	\$ 7,440		\$ 7,440	\$ 7,347
Assistant to Town Clerk	\$ 6,026		\$ 6,026	\$ 5,974
RETIREMENT CONTRIBUTIONS TOTAL	\$ 42,388		\$ 42,388	\$ 47,095

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Clerk	\$ 15,000		\$ 15,000	\$ 15,000
Deputy Town Clerk	\$ 15,000		\$ 15,000	\$ 15,000
Assistant to Town Clerk	\$ 15,000		\$ 15,000	\$ 15,000
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability & Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 45,000		\$ 45,000	\$ 45,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
<i>Miami Dade Municipal Elections</i>				
November 2020	\$ -		\$ -	\$ 15,000
Election Runoff - December	\$ -		\$ -	\$ 72,000
MuniCode (Online Code Hosting) (*)	\$ 700		\$ 700	\$ -
OTHER CONTRACTUAL SERVICES TOTAL	\$ 700		\$ 700	\$ 87,000
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
FACC Conference (Mandatory Continuing Education)	\$ 4,000		\$ 4,000	\$ 4,000
FACC Professional Education Academy (Town Clerk CMC training)	\$ 800		\$ 800	\$ 800
Other Meetings and Conferences	\$ 500		\$ 500	\$ 500
Auto Allowance* - Town Clerk	\$ 4,800		\$ 4,800	\$ 4,800
TRAVEL & PER DIEM TOTAL	\$ 10,100		\$ 10,100	\$ 10,100
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Other Postage/Courier	\$ 2,000		\$ 2,000	\$ 2,000
Cell Phone Allowance* - Town Clerk	\$ 1,440		\$ 1,440	\$ 1,440
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 3,440		\$ 3,440	\$ 3,440
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Lease (*)	\$ 2,400		\$ 2,400	\$ 2,400
RENTAL AND LEASES TOTAL	\$ 2,400		\$ 2,400	\$ 2,400
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Maintenance *	\$ 4,000		\$ 4,000	\$ 4,000
Maintenance Laserfiche*	\$ 4,600		\$ 4,600	\$ 4,600
Granicus *(support services/maint)	\$ -		\$ -	\$ 26,000
Granicus *(closed captioning services)	\$ -		\$ -	\$ 20,000
eScribe *(Webcasting Plus support services/maint)	\$ 32,910		\$ 32,910	\$ -
VR Systems - Online Campaign Finance Reporting *	\$ 2,500		\$ 2,500	\$ 2,250
(*) Per Contract				
REPAIRS AND MAINTENANCE TOTAL	\$ 44,010		\$ 44,010	\$ 56,850
(*) Per Contract				

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Legal Advertising (Some Cost Recovery)	\$ 80,000		\$ 80,000	\$ 80,000
- Increased Cost of Miami Herald Ads				
- Any Code Amendment				
- Ads Relating to Charter Review				
- Bid Advertisement				
- Budget Ads				
Remediation of Docs for ADA Compliance				
keep forever docs (ordinance and resolutions, etc)	\$ 10,000		\$ 10,000	\$ 10,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 90,000		\$ 90,000	\$ 90,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Supplies	\$ 4,000		\$ 4,000	\$ 4,000
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	FY 21/22 BUDGET	FY 20/21 BUDGET
<i>Professional Association Dues:</i>				
International Institute of Municipal Clerks	\$ 445		\$ 445	\$ 350
Florida Association of Clerk's	\$ 300		\$ 300	\$ 300
Miami Dade County Municipal Clerks Association	\$ 225		\$ 225	\$ 150
<i>Training</i>				
FACC Conference Registration	\$ 1,000		\$ 1,000	\$ 1,000
Other Conferences/Seminars Registration	\$ 600		\$ 600	\$ 600
Miscellaneous Publications/Educational Materials	\$ 400		\$ 400	\$ 400
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 2,970		\$ 2,970	\$ 2,800

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	FY 21/22 BUDGET	FY 20/21 BUDGET
<i>Professional Association Dues:</i>				
Int'l Institute of Municipal Clerks	\$ 445		\$ 445	\$ 350
Florida Association of Clerk's	\$ 300		\$ 300	\$ 300
Miami Dade County Municipal Clerks Association	\$ 225		\$ 225	\$ 150
<i>Training</i>				
FACC Conference Registration	\$ 1,000		\$ 1,000	\$ 1,000
Other Conferences/Seminars Registrat.	\$ 600		\$ 600	\$ 600
Misc. Publications/Educational Materials	\$ 400		\$ 400	\$ 400
MACHINERY AND EQUIPMENT TOTAL	\$ 2,970		\$ 2,970	\$ 2,800



General Government

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21		Net Change 8/26 Workshop vs 7/29 Workshop	
Salaries	\$582,373	\$614,899	\$640,000	\$655,021	\$40,122	A	\$0	
Payroll Taxes	\$38,034	\$47,774	\$48,960	\$50,844	\$3,070	A	\$0	
Retirement Contributions	\$111,084	\$136,365	\$142,000	\$143,629	\$7,264	A	\$0	
Life and Health Insurance	\$73,312	\$90,000	\$85,000	\$90,000	\$0		\$0	
Professional Services	\$79,500	\$100,800	\$115,000	\$226,000	\$65,200	B	\$60,000	1
Other Contractual Services	\$389,536	\$284,636	\$500,000	\$301,155	\$14,119	C	\$2,400	2
Travel & Per Diem	\$23,825	\$21,200	\$18,000	\$21,200	\$0		\$0	
Communications & Freight	\$84,731	\$90,956	\$85,000	\$89,034	-\$1,922		\$0	
Utilities	\$5,569	\$5,000	\$8,000	\$5,000	\$0		\$0	
Rentals & Leases	\$424,267	\$602,818	\$600,000	\$622,207	\$19,389	D	\$0	
Insurance	\$250,398	\$262,000	\$255,000	\$276,000	\$14,000	E	\$0	
Repairs & Maintenance	\$55,220	\$69,447	\$60,000	\$67,277	-\$2,170		\$0	
Printing & Binding	\$3,512	\$2,500	\$2,100	\$2,500	\$0		\$0	
Promotional	\$0	\$4,000	\$0	\$4,000	\$0		\$0	
Other Current Charges	\$263,338	\$226,000	\$225,000	\$36,000	-\$190,000	F	\$0	
Office Supplies	\$8,411	\$10,000	\$7,500	\$10,000	\$0		\$0	
Operating Supplies	\$36,469	\$7,000	\$27,500	\$7,000	\$0		\$0	
Dues, Subscriptions, Memberships	\$60,524	\$55,368	\$55,000	\$55,691	\$323		\$0	
Capital Outlay	\$3,026,692	\$8,457,530	\$8,463,000	\$7,530	-\$8,450,000	G	\$0	
Debt Service - Principal	\$1,144,659	\$7,336,200	\$3,482,200	\$524,550	-\$6,811,650	H	\$0	
Debt Service - Interest	\$191,179	\$426,100	\$422,000	\$672,650	\$246,550	H	\$0	
Contributions and Aid to Governmental Entities	\$0	\$0	\$0	\$0	\$0		\$0	
TOTAL	\$6,852,633	\$18,850,593	\$15,241,260	\$3,867,288	-\$15,045,705		\$62,400	



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

1. Reflects provision for Federal Lobbyist.
2. Reflects transfer of budgeted monthly charges for the employee electronic and temperature check time clock management system from the Finance Department.

See next page for Significant Changes from the Adopted Budget 2021

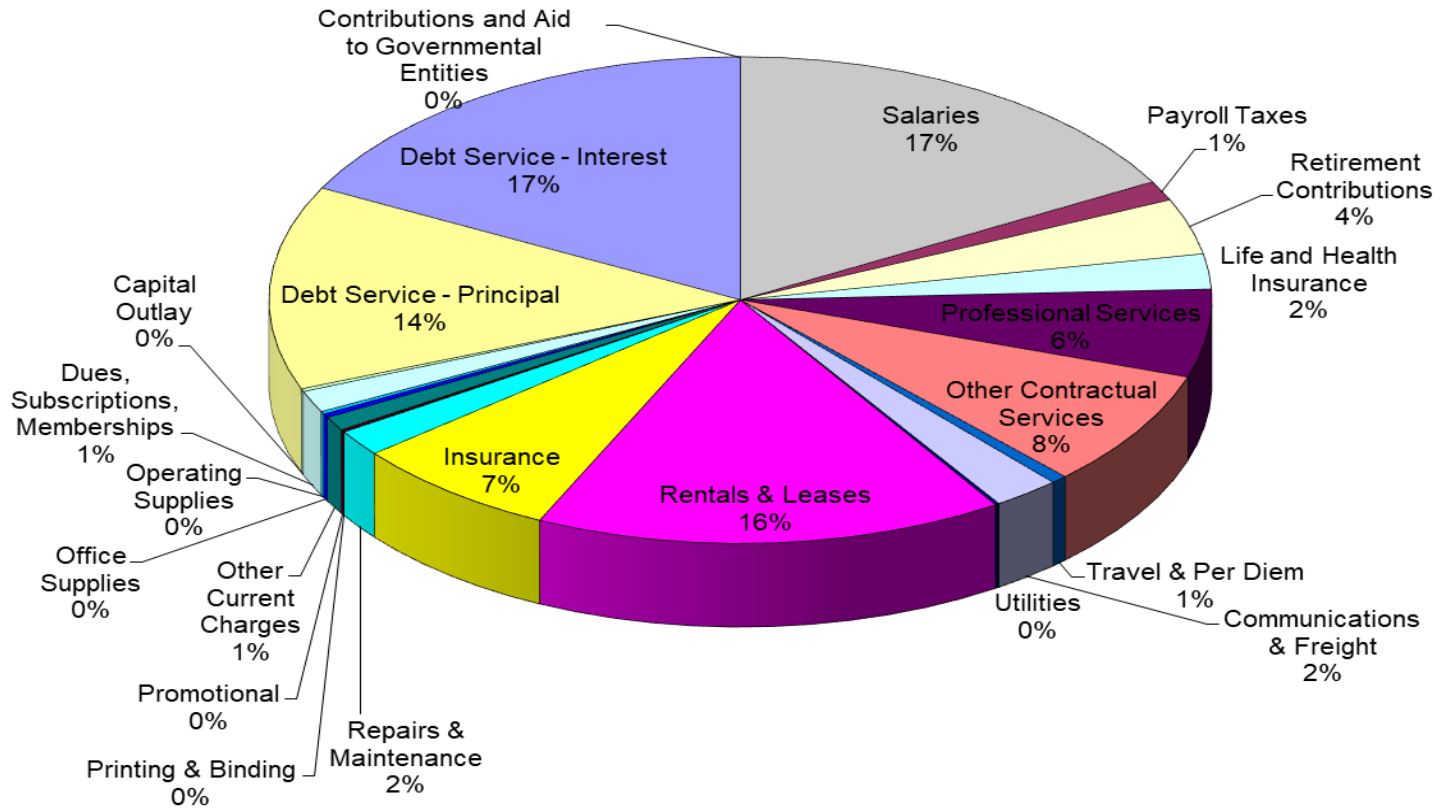
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments.
- B. Increase results primarily for budgeting for a General Obligation Bond marketing and conceptual design consultants (\$70,000 and \$24,000, respectively), offset by decreased funding for the environmental lobbyist (\$10,800 decrease) and a decrease in budget for financial advisory services (\$18,000 decrease).
- C. Increase results primarily to Brownfield consulting services.
- D. Increase relates primarily to budgeting for a full year of office space rental reflecting estimated increases as per the lease.
- E. Increase reflects estimated increases in business insurance premiums.
- F. Decrease relates to no budget in the current year for debt issuance costs.
- G. Decrease reflects payment of balance due for acquisition of land parcel on Old Cutler Rd & SW 184 Street in prior year that is not recurring in current year.
- H. Current year amounts reflect amortization of outstanding debt. Prior year included payoffs of certain debt that is not recurring in current year.



General Government

Tentative Expenditures



Salaries	Payroll Taxes
Retirement Contributions	Life and Health Insurance
Professional Services	Other Contractual Services
Travel & Per Diem	Communications & Freight
Utilities	Rentals & Leases
Insurance	Repairs & Maintenance
Printing & Binding	Promotional
Other Current Charges	Office Supplies
Operating Supplies	Dues, Subscriptions, Memberships
Capital Outlay	Debt Service - Principal
Debt Service - Interest	Contributions and Aid to Governmental Entities

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Manager	\$ 244,413		\$ 244,413	\$ 233,145
Executive Assistant to Town Manager	\$ 75,063		\$ 75,063	\$ 71,542
Administrative Services Director	\$ 110,613		\$ 110,613	\$ 105,514
Administrative Assistant	\$ 50,320		\$ 50,320	\$ 48,000
Customer Service Representative	\$ 39,851		\$ 39,851	\$ 38,014
Communications Manager	\$ 77,456		\$ 77,456	\$ 64,172
Grant Writer (Part-Time)	\$ 45,240		\$ 45,240	\$ 37,700
COLA (0.86% - BLS)	\$ 5,529		\$ 5,529	\$ 10,646
Merit Pool (3%)	\$ 6,536		\$ 6,536	\$ 6,167
REGULAR SALARIES TOTAL	\$ 655,021		\$ 655,021	\$ 614,900

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages x 7.65%	\$ 50,844		\$ 50,844	\$ 47,774
FICA TAXES TOTAL	\$ 50,844		\$ 50,844	\$ 47,774

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Manager	\$ 74,587		\$ 74,587	\$ 71,779
Executive Assistant to Town Manager	\$ 9,116		\$ 9,116	\$ 8,768
Administrative Services Director	\$ 33,791		\$ 33,791	\$ 32,528
Administrative Assistant	\$ 6,263		\$ 6,263	\$ 6,028
Customer Service Representative	\$ 4,904		\$ 4,904	\$ 4,721
Communications Manager	\$ 9,492		\$ 9,492	\$ 7,936
Grant Writer (Part-Time)	\$ 5,475		\$ 5,475	\$ 4,605
RETIREMENT CONTRIBUTIONS TOTAL	\$ 143,629		\$ 143,629	\$ 136,365

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Manager	\$ 15,000		\$ 15,000	\$ 15,000
Executive Assistant to Town Manager	\$ 15,000		\$ 15,000	\$ 15,000
Administrative Services Director	\$ 15,000		\$ 15,000	\$ 15,000
Administrative Assistant	\$ 15,000		\$ 15,000	\$ 15,000
Customer Service Representative	\$ 15,000		\$ 15,000	\$ 15,000
Communications Manager	\$ 15,000		\$ 15,000	\$ 15,000
<i>Estimated \$1250/mo per Full-Time Employee</i>	\$ -		\$ -	\$ -
<i>Health Insurance, Vision, Dental, Disability, and Life</i>	\$ -		\$ -	\$ -
LIFE AND HEALTH INSURANCE TOTAL	\$ 90,000		\$ 90,000	\$ 90,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
<u>State Lobbying Services*</u>				
Gomez Barker	\$ 60,000		\$ 60,000	\$ 60,000
<u>Financial Advisor Services*</u>				
Estrada Hinojosa	\$ 12,000		\$ 12,000	\$ 30,000
Marketing Consultant (GOB)	\$ 70,000		\$ 70,000	\$ -
<u>Conceptual Design Consultant (GOB):</u>				
Valle Valle	\$ 12,000		\$ 12,000	\$ -
UM School of Architecture	\$ 12,000		\$ 12,000	\$ -
<u>Environmental Lobbyist:</u>				
Conservation Concepts	\$ -		\$ -	\$ 10,800
<u>Federal Lobbyist:</u>				
Thorn Run Partners	\$ 60,000		\$ 60,000	\$ -
PROFESSIONAL SERVICES TOTAL	\$ 226,000		\$ 226,000	\$ 100,800
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 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*	\$ 113,910		\$ 113,910	\$ 108,486
DB Support/COOP Server/Data Storage*	\$ 59,189		\$ 59,189	\$ 52,050
Support & A/V Maintenance in Chambers	\$ 25,000		\$ 25,000	\$ 5,000
MDC-ITD GIS Support & Contractual Service	\$ 10,000		\$ 10,000	\$ 10,000
Franjo Park Project - IT	\$ -		\$ -	\$ 24,200
TMS Time Clock System Monthly Fees	\$ 2,400		\$ 2,400	\$ -
Grant Writing Consultant (\$3,000/month)	\$ 36,000		\$ 36,000	\$ 36,000
Pay Plan Update	\$ -		\$ -	\$ 10,000
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)	\$ 4,456		\$ 4,456	\$ 3,700
Brownfield Consultant*				
<i>Goldstein Environmental Law Firm</i>	\$ 15,000		\$ 15,000	\$ -
OTHER CONTRACTUAL SERVICES TOTAL	\$ 301,155		\$ 301,155	\$ 284,636
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
State of the Town Event	\$ 8,000		\$ 8,000	\$ 8,000
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	\$ 1,500
TRAVEL & PER DIEM TOTAL	\$ 21,200		\$ 21,200	\$ 21,200
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Postage and Shipping	\$ 15,000		\$ 15,000	\$ 15,000
Courier Services	\$ 500		\$ 500	\$ 500
CBTC VoIP Communication Services	\$ 9,882		\$ 9,882	\$ 19,584
CRP/Pool VoIP Communication Services	\$ 2,592		\$ 2,592	\$ 2,304
CBTC Internet Connectivity	\$ 11,040		\$ 11,040	\$ 7,404
AT&T (Telco) CR Park & Pool	\$ 7,308		\$ 7,308	\$ 9,240
AT&T (Telco) LBTB Park	\$ 792		\$ 792	\$ 4,160
AT&T (ISP) Franjo Park	\$ 7,308		\$ 7,308	\$ 7,310
AT&T Circuit Town Hall	\$ 9,158		\$ 9,158	\$ -
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*	\$ 2,400		\$ 2,400	\$ 2,400
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 89,034		\$ 89,034	\$ 90,956
* Per Contract				

BUDGET WORKSHEET

Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.

UTILITIES
OBJECT CODE 43.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Old Cutler Rd & Caribbean Blvd <i>(Electrical Meters for Bus Shelters, Irrigation System Enhancements on OCR)</i>	\$ 5,000		\$ 5,000	\$ 5,000
UTILITIES TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 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 <i>(assumes 5% increase on lease anniversary)</i> <i>(no provision for potential CAM Add'l rent)</i>	\$ 611,681		\$ 611,681	\$ 592,292
RENTAL AND LEASES TOTAL	\$ 622,207		\$ 622,207	\$ 602,818
* Per Contract				

BUDGET WORKSHEET

Includes all insurance carried for the protection of the local government such as fire, theft, casualty, general and professional liability, auto coverage, surety bonds, etc.

INSURANCE
OBJECT CODE 45.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Florida League of Cities:				
- General Liability	\$ 100,000		\$ 100,000	\$ 96,000
- Auto	\$ 10,000		\$ 10,000	\$ 10,000
- Property	\$ 125,000		\$ 125,000	\$ 115,000
- Workers' Comp	\$ 40,000		\$ 40,000	\$ 40,000
- Cybersecurity**	\$ -		\$ -	\$ -
Flood	\$ 1,000		\$ 1,000	\$ 1,000
Storage Tank Liability	\$ -		\$ -	\$ -
Town Manager's Surety Bond*	\$ -		\$ -	\$ -
INSURANCE TOTAL	\$ 276,000		\$ 276,000	\$ 262,000
* Included in Standard FMIT Policy at No Additional Cost				
** Now included in Liability Coverage				

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	FY 21/22 BUDGET	FY 20/21 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
Misc IT Hardware Repairs	\$ 3,000		\$ 3,000	\$ 3,000
TMS Time Clock System Maintenance	\$ 3,400		\$ 3,400	\$ -
Municode Web Site Maint/Support/Host	\$ -		\$ -	\$ 6,000
Exclaimer Disclaimer support	\$ 300		\$ 300	\$ 300
Exclaimer Auto-Responder Support	\$ 300		\$ 300	\$ 300
HR Software Maintenance (NeoGov)	\$ 9,431		\$ 9,431	\$ 8,982
CISCO Phone System Maintenance (CBTC)	\$ 3,612		\$ 3,612	\$ 6,912
CISCO Phone System Maint (CRP & Pool)	\$ 588		\$ 588	\$ 672
VDI Support	\$ 14,640		\$ 14,640	\$ 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	\$ 67,277		\$ 67,277	\$ 69,447

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

**PRINTING AND BINDING
OBJECT CODE 47.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Printing	\$ 2,500		\$ 2,500	\$ 2,500
PRINTING AND BINDING TOTAL	\$ 2,500		\$ 2,500	\$ 2,500

BUDGET WORKSHEET

Includes any type of promotional advertising on behalf of the local unit.

PROMOTIONAL ACTIVITIES
OBJECT CODE 48.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Brochures, Flyers, Plaques, Etc.	\$ 4,000		\$ 4,000	\$ 4,000
PROMOTIONAL ACTIVITIES TOTAL	\$ 4,000		\$ 4,000	\$ 4,000

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Bank Service Charges/Merchant Fees	\$ 12,000		\$ 12,000	\$ 12,000
Miscellaneous	\$ 3,000		\$ 3,000	\$ 3,000
Background Checks (SSCI, Level 2/DOJJ)	\$ 4,000		\$ 4,000	\$ 4,000
Drug Testing	\$ 2,000		\$ 2,000	\$ 2,000
Reimbursable Unemployment Reserves	\$ 15,000		\$ 15,000	\$ 15,000
Debt Issuance Costs:				
Open Mkt Bonds	\$ -		\$ -	\$ 135,000
Taxable Loan	\$ -		\$ -	\$ 25,000
Closing Costs of 8.45 acre parcel on Old Cutler & SW 184 Street	\$ -		\$ -	\$ 30,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 36,000		\$ 36,000	\$ 226,000

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

OFFICE SUPPLIES
OBJECT CODE 51.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 10,000		\$ 10,000	\$ 10,000
OFFICE SUPPLIES TOTAL	\$ 10,000		\$ 10,000	\$ 10,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous IT Software/Supplies	\$ 5,000		\$ 5,000	\$ 5,000
Miscellaneous Operating Supplies	\$ 2,000		\$ 2,000	\$ 2,000
OPERATING SUPPLIES TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
FCCMA Membership Town Manager (\$3/\$1000 of salary)	\$763		\$763	\$727
ICMA Membership Town Manager (salary x .0075)	\$1,906		\$1,906	\$1,819
FCCMA Annual Conference	\$1,500		\$1,500	\$1,500
FLC Annual Conference	\$1,500		\$1,500	\$1,500
GovQA Subscription*	\$3,500		\$3,500	\$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
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 55,691		\$ 55,691	\$ 55,368

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Microsoft SQL 2 Core Licenses (2)*	\$7,530		\$7,530	\$7,530
EDEN SQL and Legacy SQL	\$0		\$0	\$0
8.45 Acre Parcel, Old Cutler & SW 184	\$0		\$0	\$8,450,000
Balance Due	\$0		\$0	\$0
MACHINERY AND EQUIPMENT TOTAL	\$ 7,530		\$ 7,530	\$ 8,457,530
* Per Contract				

BUDGET WORKSHEET

Debt Service - PRINCIPAL

PRINCIPAL OBJECT CODE 71.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
TD BANK LOAN (2015A)	\$ 363,900		\$ 363,900	\$ 4,000,000
TD BANK LOAN (2012 SCHOOL)	-		-	\$ 328,700
TD Bank Loan (2015B) Payoff	-		-	\$ 2,850,000
2020 Truist Loan	\$ 160,650		\$ 160,650	\$ 157,500
2020 Bonds	-		-	-
PRINCIPAL TOTAL	\$ 524,550		\$ 524,550	\$ 7,336,200

BUDGET WORKSHEET*Debt Service - INTEREST***INTEREST
OBJECT CODE 72.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
TD BANK LOAN (2015A)	\$ 87,300		\$ 87,300	\$ 20,000
TD BANK LOAN (SCHOOL)	\$ -		\$ -	\$ 13,700
TD Bank Loan (2015B)	\$ -		\$ -	\$ 15,000
2020 Truist Loan	\$ 67,950		\$ 67,950	\$ 300,000
2020 Bonds	\$ 517,400		\$ 517,400	\$ 77,400
INTEREST TOTAL	\$ 672,650		\$ 672,650	\$ 426,100

BUDGET WORKSHEET*Debt Service - INTEREST***CONTRIBUTIONS AND AID TO GOVERNMENTAL ENTITIES
OBJECT CODE 81.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
INTEREST TOTAL	\$ -		\$ -	\$ -



Quality Neighborhood IMP Program

(Part of General Government)

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
QNIP Debt Service	\$346,188	\$346,000	\$345,553	\$346,000	\$0	\$0
TOTAL	\$346,188	\$346,000	\$345,553	\$346,000	\$0	\$0

Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

Significant Changes from the July 29, 2021 Budget Workshop vs. the Adopted Budget 20/21

No Proposed Changes.



Finance Department

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$286,367	\$302,503	\$302,500	\$303,122	\$619	\$0
Payroll Taxes	\$20,004	\$23,141	\$23,141	\$23,189	\$48	\$0
Retirement Contributions	\$52,778	\$63,775	\$63,700	\$63,601	-\$174	\$0
Life and Health Insurance	\$39,008	\$45,000	\$42,000	\$45,000	\$0	\$0
Accounting and Auditing	\$29,435	\$32,500	\$32,500	\$32,400	-\$100	\$0
Other Contractual Services	\$7,397	\$7,400	\$7,400	\$5,000	\$0	-\$2,400 1
Travel & Per Diem	\$0	\$1,200	\$0	\$1,200	\$0	\$0
Repairs & Maintenance	\$47,554	\$59,000	\$56,000	\$61,200	\$3,000	-\$800 A
Other Current Charges	\$0	\$600	\$0	\$600	\$0	\$0
Operating Supplies	\$0	\$0	\$0	\$0	\$0	\$0
Dues, Subscriptions, Memberships	\$2,284	\$3,000	\$3,000	\$3,000	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0
Accounting Software	\$0	\$0	\$15,716	\$0	\$0	\$0
TOTAL	\$484,827	\$538,119	\$545,957	\$538,312	\$3,393	-\$3,200

Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

1. Reflects transfer of monthly charges for the employee electronic and temperature check time clock management system to the General Government Department.

Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

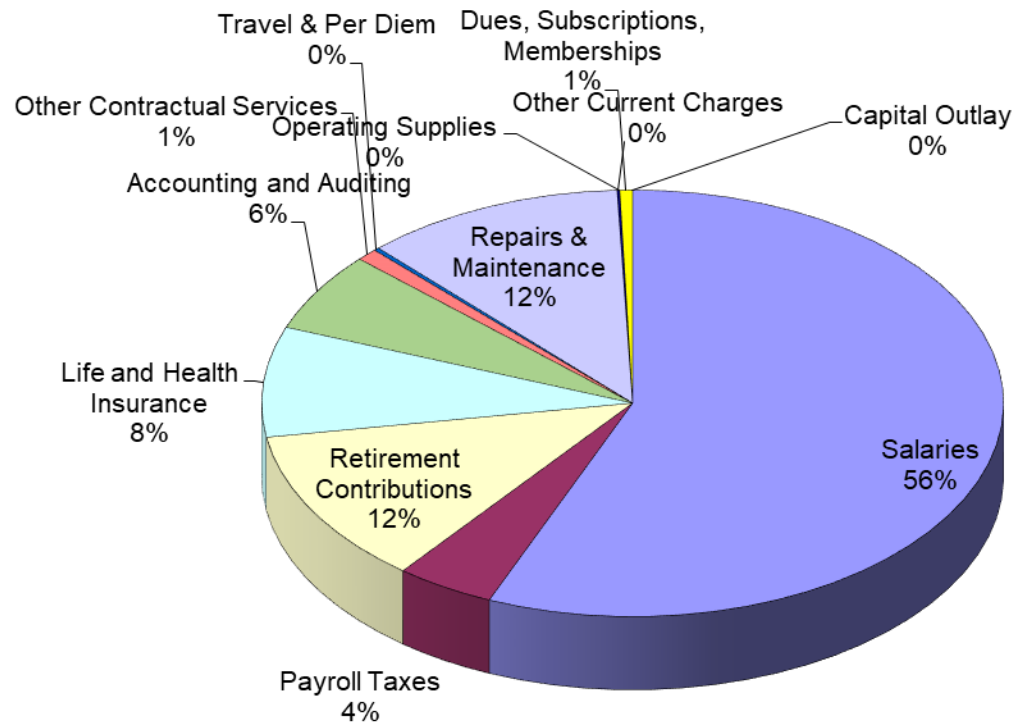
- A. Reflects current year estimated maintenance costs of existing software systems.



Finance Department

Tentative Expenditures

Finance - Tentative FY 2020-21 Expenditures



- Salaries
- Payroll Taxes
- Retirement Contributions
- Life and Health Insurance
- Accounting and Auditing
- Other Contractual Services
- Travel & Per Diem
- Repairs & Maintenance
- Other Current Charges
- Operating Supplies
- Dues, Subscriptions, Memberships
- Capital Outlay

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Finance Director	\$ 149,968		\$ 149,968	\$ 149,968
Accountant	\$ 76,121		\$ 76,121	\$ 76,121
Finance Clerk	\$ 46,501		\$ 46,501	\$ 44,358
Accounting Clerk (Part-Time)	\$ 27,144		\$ 27,144	\$ 26,000
COLA (0.86% - BLS)	\$ 2,578		\$ 2,578	\$ 5,277
Merit Pool (3%)	\$ 810		\$ 810	\$ 779
REGULAR SALARIES TOTAL	\$ 303,122		\$ 303,122	\$ 302,503

BUDGET WORKSHEET

Social Security matching/Medicare matching.

FICA TAXES
OBJECT CODE 21.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages x 7.65%	\$ 23,189		\$ 23,189	\$ 23,141
FICA TAXES TOTAL	\$ 23,189		\$ 23,189	\$ 23,141

BUDGET WORKSHEET

Amounts contributed to a retirement fund.

RETIREMENT CONTRIBUTIONS

OBJECT CODE 22.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Finance Director	\$ -		\$ -	\$ 45,791
Accountant	\$ -		\$ -	\$ 9,297
Finance Clerk	\$ 97		\$ 97	\$ 5,511
Accounting Clerk (Part-Time)	\$ -		\$ -	\$ 3,176
RETIREMENT CONTRIBUTIONS TOTAL	\$ 97		\$ 97	\$ 63,775

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Finance Director	\$ 15,000		\$ 15,000	\$ 15,000
Accountant	\$ 15,000		\$ 15,000	\$ 15,000
Finance Clerk	\$ 15,000		\$ 15,000	\$ 15,000
Accounting Clerk (Part-Time)	\$ -		\$ -	\$ -
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 45,000		\$ 45,000	\$ 45,000

BUDGET WORKSHEET

Generally includes all services received from independent certified public accountants.

ACCOUNTING & AUDITING
OBJECT CODE 32.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Independent Auditors				
Regular Audit Services*	\$ 26,500		\$ 26,500	\$ 25,000
Single Audit Services*	\$ 3,000		\$ 3,000	\$ 3,000
Other Post Employment Benefits	\$ 1,500		\$ 1,500	\$ 3,100
Review/Update				
CAFR Submission	\$ 700		\$ 700	\$ 700
Budget Book Submission	\$ 700		\$ 700	\$ 700
(*) Per Contract				
ACCOUNTING & AUDITING TOTAL	\$ 32,400		\$ 32,400	\$ 32,500
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Payroll Processing, Tax Reporting, Year-End	\$ 5,000		\$ 5,000	\$ 5,000
Time Clock Fees (\$200/mo Est.)	\$ -		\$ -	\$ 2,400
OTHER CONTRACTUAL SERVICES TOTAL	\$ 5,000		\$ 5,000	\$ 7,400

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Auto Reimbursements	\$ 600		\$ 600	\$ 600
Miscellaneous Travel and Per Diem	\$ 600		\$ 600	\$ 600
TRAVEL & PER DIEM TOTAL	\$ 1,200		\$ 1,200	\$ 1,200

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	FY 21/22 BUDGET	FY 20/21 BUDGET
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
ERP System Maintenance*	\$ 50,000		\$ 50,000	\$ 50,000
Time Clock Maintenance*	\$ -		\$ -	\$ 1,500
Financial Transparency System Maintenance*	\$ 7,200		\$ 7,200	\$ 7,500
Web Extensions (AR/LI Online Payments)	\$ 2,000		\$ 2,000	\$ -
Tyler Payment Module	\$ 2,000		\$ 2,000	\$ -
REPAIRS AND MAINTENANCE TOTAL	\$ 61,200		\$ 61,200	\$ 59,000
* Per Contract				

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous	\$ 600		\$ 600	\$ 600
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 600		\$ 600	\$ 600

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	FY 21/22 BUDGET	FY 20/21 BUDGET
AICPA Dues	\$600		\$600	\$600
FICPA Dues	\$400		\$400	\$400
Training, Subscriptions - Finance Director	\$1,500		\$1,500	\$1,500
GFOA/FGFOA Memberships	\$500		\$500	\$500
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 3,000		\$ 3,000	\$ 3,000

BUDGET WORKSHEET

ACCOUNTING SOFTWARE
OBJECT CODE 64.400

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
AR Web Extensions	\$ -		\$ -	\$ -
LI Web Extensions	\$ -		\$ -	\$ -
ACCOUNTING SOFTWARE TOTAL	\$ -		\$ -	\$ -



Town Attorney

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Professional Services	\$484,074	\$450,000	\$400,000	\$450,000	\$0	\$0
Litigation Services	\$0	\$50,000	\$0	\$50,000	\$0	\$0
TOTAL	\$484,074	\$500,000	\$400,000	\$500,000	\$0	\$0

Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

Significant Changes from the July 29, 2021 Budget Workshop vs. the Adopted Budget 20/21

No Proposed 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**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Attorney Services	\$450,000		\$450,000	\$450,000
PROFESSIONAL SERVICES TOTAL	\$450,000		\$450,000	\$450,000

**LITIGATION SERVICES
OBJECT CODE 3150**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Additional Litigation Services - If necessary	\$50,000		\$50,000	\$50,000
LITIGATION SERVICES TOTAL	\$50,000		\$50,000	\$50,000



Community Development Department

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$360,792	\$482,204	\$485,000	\$651,290	\$169,086	A \$0
Payroll Taxes	\$27,168	\$36,889	\$37,103	\$49,824	\$12,935	A \$0
Retirement Contributions	\$37,075	\$79,899	\$80,000	\$101,048	\$21,149	A \$0
Life and Health Insurance	\$62,092	\$90,000	\$90,000	\$105,000	\$15,000	A \$0
Professional Services	\$225,827	\$63,000	\$60,000	\$70,000	\$7,000	\$0
Court Reporter Service	\$0	\$800	\$0	\$800	\$0	\$0
Other Contractual Services	\$573,589	\$461,700	\$650,000	\$498,500	\$36,800	B \$0
Travel & Per Diem	\$0	\$5,000	\$1,000	\$5,000	\$0	\$0
Communications & Freight	\$16	\$1,500	\$0	\$2,000	\$500	C \$0
Rentals & Leases	\$1,240	\$1,500	\$1,500	\$1,500	\$0	\$0
Repairs & Maintenance	\$4,324	\$5,700	\$5,500	\$5,700	\$0	\$0
Printing & Binding	\$1,083	\$2,500	\$1,000	\$2,500	\$0	\$0
Other Current Charges	\$245	\$1,000	\$0	\$1,000	\$0	\$0
Office Supplies	\$4,186	\$5,000	\$3,000	\$5,000	\$0	\$0
Operating Supplies	\$2,499	\$3,500	\$10,000	\$3,500	\$0	\$0
Dues, Subscriptions, Memberships	\$1,889	\$14,500	\$14,000	\$14,500	\$0	\$0
Capital Outlay	\$0	\$0	\$2,000	\$0	\$0	\$0
TOTAL	\$1,302,025	\$1,254,692	\$1,440,103	\$1,517,162	\$262,470	\$0



Significant Changes from the September 13, 2021 Budget Workshop vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

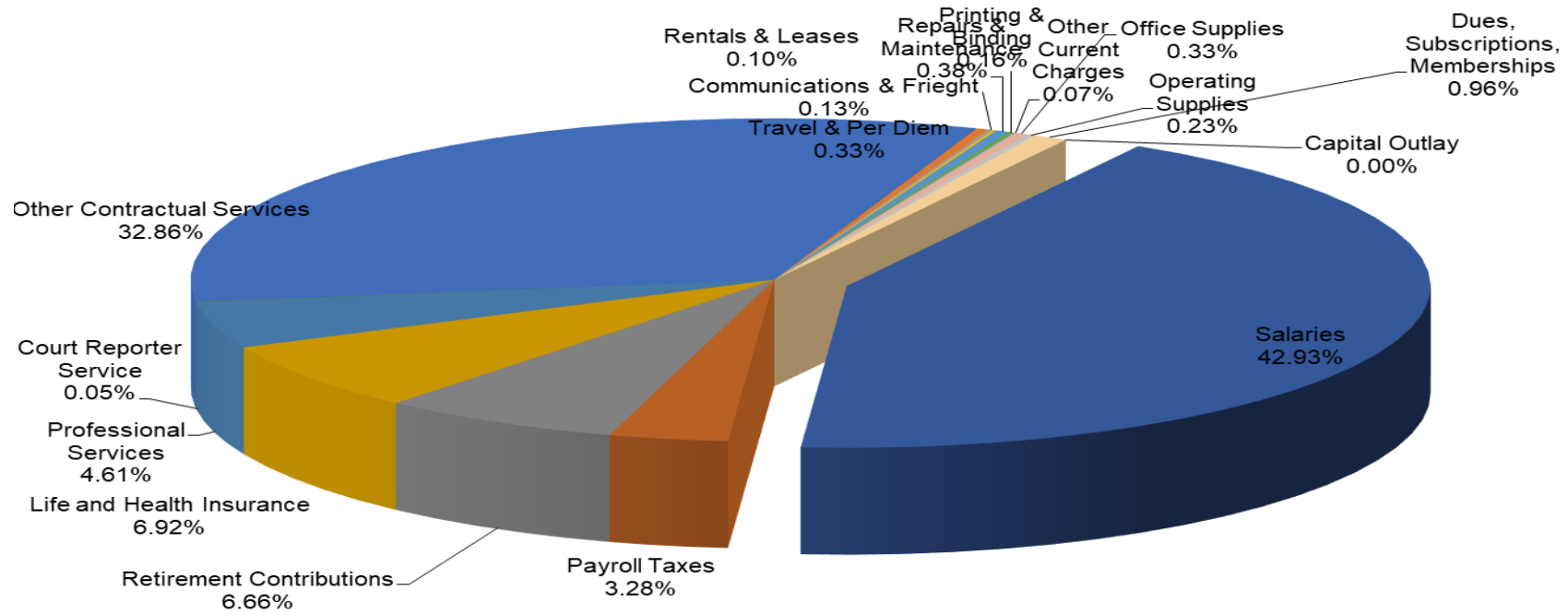
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments, as well as budgeting for an additional Code Officer and an in-house Building Official (part-time).
- B Increase primarily reflects increased costs for a Growth Management Plan update (\$45,000) offset by an approximate \$38,000 decrease for the use of Planning Consultants.
- C Increase reflects increased payments to third-party building contractor as permit revenues are anticipated to increase, partially offset by payments to that contractor for Building Official services (being brought in-house).



Community Development Department

Tentative Expenditures



Salaries	Payroll Taxes	Retirement Contributions
Life and Health Insurance	Professional Services	Court Reporter Service
Other Contractual Services	Travel & Per Diem	Communications & Freight
Rentals & Leases	Reparations & Maintenance	Printing & Binding
Other Current Charges	Office Supplies	Operating Supplies
Dues, Subscriptions, Memberships	Capital Outlay	

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Community Development Director	\$ 125,276		\$ 125,276	\$ 119,500
Planning Administrator	\$ 70,000		\$ 70,000	\$ 65,000
Building & Code Compliance Manager	\$ 84,747		\$ 84,747	\$ 80,840
Code Officers (2 IN FY21)	\$ 134,696		\$ 134,696	\$ 130,700
Code Officer (VACANT)	\$ 65,000		\$ 65,000	\$ -
Building Official (P/T - VACANT)	\$ 83,850		\$ 83,850	\$ -
Bldg Dept Clerical Assistant	\$ 52,366		\$ 52,366	\$ 49,952
Code Compliance Clerical Asst (P/T)	\$ 24,700		\$ 24,700	\$ 24,598
COLA (0.86% - BLS)	\$ 4,229		\$ 4,229	\$ 7,220
Merit Pool (3%)	\$ 6,426		\$ 6,426	\$ 4,394
REGULAR SALARIES TOTAL	\$ 651,290		\$ 651,290	\$ 482,204

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages @ 7.65%	\$ 49,824		\$ 49,824	\$ 36,889
FICA TAXES TOTAL	\$ 49,824		\$ 49,824	\$ 36,889

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS****OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Director	\$ 38,155		\$ 38,155	\$ 36,725
Other Departmental Staff	\$ 62,893		\$ 62,893	\$ 43,174
RETIREMENT CONTRIBUTIONS TOTAL	\$ 101,048		\$ 101,048	\$ 79,899

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Seven (7) Full-Time Departmental Staff	\$ 105,000		\$ 105,000	\$ 90,000
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 105,000		\$ 105,000	\$ 90,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Planning Consulting Services**	\$ 25,000		\$ 25,000	\$ 63,000
Growth Management Plan Update (every 7 years)	\$ 45,000		\$ 45,000	\$ -
PROFESSIONAL SERVICES TOTAL	\$ 70,000		\$ 70,000	\$ 63,000
* Per Contract				

BUDGET WORKSHEET

This includes the costs of appearance fees and transcript fees for in-court proceedings, appeals, and depositions.

**COURT REPORTER SERVICES
OBJECT CODE 33.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Court Reporting for Special Master Hearings at \$80 per hour	\$ 800		\$ 800	\$ 800
COURT REPORTER SERVICES TOTAL	\$ 800		\$ 800	\$ 800

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Special Master: Code Hearings	\$ 6,000		\$ 6,000	\$ 6,000
Building Permits & Inspection Serevices*	\$ 450,000		\$ 450,000	\$ 400,000
\$675,000 Budgeted Revenues	\$ -		\$ -	\$ -
CAP (67%): \$450,000	\$ -		\$ -	\$ -
TCB (33%): \$225,000	\$ -		\$ -	\$ -
Building Official (Bringing In-House)	\$ -		\$ -	\$ 7,200
Document Scanning Services	\$ 15,000		\$ 15,000	\$ 15,000
Property Maintenance - Code Compliance	\$ 17,000		\$ 17,000	\$ 20,000
Possible Unsafe Structure Work	\$ 7,000		\$ 7,000	\$ 10,000
Document Recording Services	\$ 3,500		\$ 3,500	\$ 3,500
OTHER CONTRACTUAL SERVICES TOTAL	\$ 498,500		\$ 498,500	\$ 461,700
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Travel and Meals	\$ 4,500		\$ 4,500	\$ 4,500
Miscellaneous	\$ 500		\$ 500	\$ 500
TRAVEL & PER DIEM TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Other Postage/Courier	\$ 1,500		\$ 1,500	\$ 1,000
Miscellaneous	\$ 500		\$ 500	\$ 500
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 2,000		\$ 2,000	\$ 1,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Lease (*)	\$ 1,500		\$ 1,500	\$ 1,500
RENTAL AND LEASES TOTAL	\$ 1,500		\$ 1,500	\$ 1,500
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Maintenance *	\$ 1,000		\$ 1,000	\$ 1,000
GIS Software Support (ESRI) Arc Editor (Annual Maintenance) *	\$ 4,100		\$ 4,100	\$ 4,700
Time Solve (Cost Recovery Tracking App)	\$ 600		\$ 600	\$ -
REPAIRS AND MAINTENANCE TOTAL	\$ 5,700		\$ 5,700	\$ 5,700
(*) Per Contract				

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

PRINTING AND BINDING
OBJECT CODE 47.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Printing of Informational Brochures, Pamphlets, Code Enforcement Materials Information and Land Use Hearing Presentations	\$ 2,500		\$ 2,500	\$ 2,500
PRINTING AND BINDING TOTAL	\$ 2,500		\$ 2,500	\$ 2,500

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Legal Advertising (Some Cost Recovery)	\$ 80,000		\$ 80,000	\$ 80,000
- Increased Cost of Miami Herald Ads				
- Any Code Amendment				
- Ads Relating to Charter Review				
-Bid Advertisement				
-Budget Ads				
Remediation of Docs for ADA Compliance				
keep forever docs (ordinance and resolutions, etc)	\$ 10,000		\$ 10,000	\$ 10,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 90,000		\$ 90,000	\$ 90,000

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

OFFICE SUPPLIES
OBJECT CODE 51.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 5,000		\$ 5,000	\$ 5,000
OPERATING SUPPLIES TOTAL	\$ 5,000		\$ 5,000	\$ 5,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Uniforms, Safety Shoes, Safety Equipment, etc.	\$ 2,500		\$ 2,500	\$ 2,500
Miscellaneous Equipment/ Supplies	\$ 1,000		\$ 1,000	\$ 1,000
OPERATING SUPPLIES TOTAL	\$ 3,500		\$ 3,500	\$ 3,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
CLE/ Professional Licenses	\$8,500		\$8,500	\$8,500
FACE Training (Maintain Certifications)	\$6,000		\$6,000	\$6,000
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 14,500		\$ 14,500	\$ 14,500

BUDGET WORKSHEET
<i>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.</i>

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ -



Public Works Department

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$207,923	\$198,295	\$205,000	\$198,160	-\$135	\$0
Payroll Taxes	\$15,638	\$15,170	\$15,683	\$15,159	-\$11	\$0
Retirement Contributions	\$33,371	\$39,770	\$41,000	\$39,610	-\$160	\$0
Life and Health Insurance	\$32,962	\$39,000	\$39,000	\$39,000	\$0	\$0
Professional Services	\$0	\$20,000	\$0	\$20,000	\$0	\$0
Other Contractual Services	\$725,671	\$599,700	\$615,000	\$633,000	\$33,300	A \$0
Travel & Per Diem	\$39	\$2,100	\$1,000	\$2,400	\$300	\$0
Communications & Freight	\$30	\$700	\$0	\$700	\$0	\$0
Rentals & Leases	\$61,337	\$60,903	\$60,000	\$60,903	\$0	\$0
Repairs & Maintenance	\$1,912	\$4,000	\$7,000	\$6,000	\$2,000	\$0
Printing & Binding	\$120	\$1,500	\$0	\$1,500	\$0	\$0
Other Current Charges	\$0	\$500	\$0	\$500	\$0	\$0
Office Supplies	\$587	\$2,750	\$1,000	\$2,750	\$0	\$0
Operating Supplies	\$5,693	\$15,000	\$10,000	\$19,500	\$4,500	\$0
Operating Supplies - Fuel	\$15,920	\$18,000	\$25,000	\$36,000	\$18,000	B \$0
Dues, Subscriptions, Memberships	\$2,199	\$1,500	\$2,500	\$2,000	\$500	\$0
Capital Outlay	\$0	\$10,500	\$6,300	\$0	-\$10,500	C \$0
TOTAL	\$1,103,402	\$1,029,388	\$1,028,483	\$1,077,182	\$47,794	\$0



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

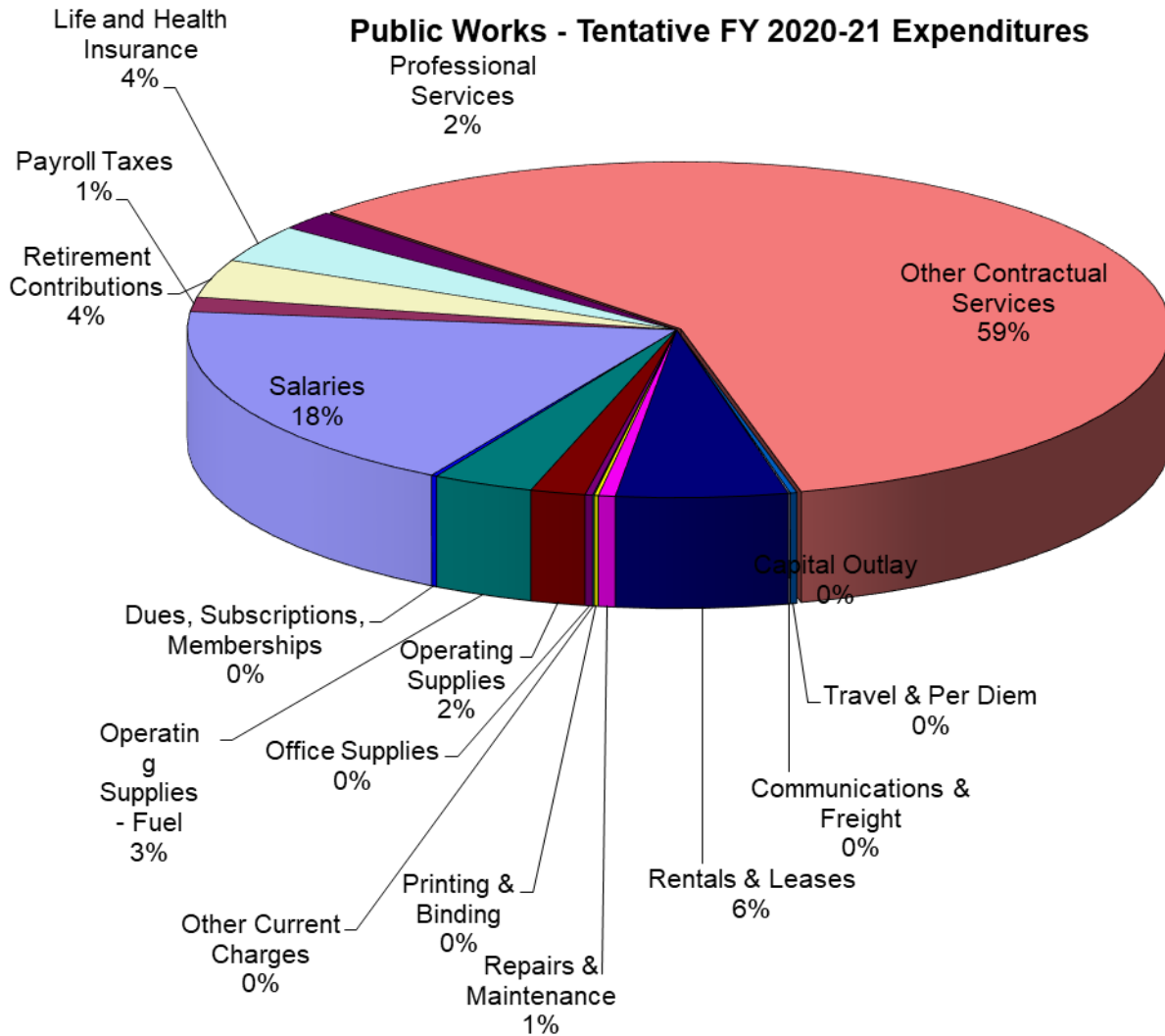
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Increase primarily reflects new services for SW 85 Ave & SW 213 St (\$5,800), classifying Town-wide beautification projects to this account from capital outlay (\$12,000), budgeting for holiday lighting (\$8,500), and increased tree and landscape replacement (\$7,000).
- B. Increase reflects anticipated increases in fuel costs for the Town's vehicles.
- C. Decrease reflects reclassifying Town-wide beautification projects and miscellaneous tools and equipment to other contractual services and operating supplies, respectively.



Public Works Department

Tentative Expenditures



■ Salaries	■ Payroll Taxes
■ Retirement Contributions	■ Life and Health Insurance
■ Professional Services	■ Other Contractual Services
■ Travel & Per Diem	■ Communications & Freight
■ Rentals & Leases	■ Repairs & Maintenance
■ Printing & Binding	■ Other Current Charges

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Public Works Director	\$ 134,151		\$ 134,151	\$ 134,151
Maintenance Workers (3)	\$ 167,404		\$ 167,404	\$ 164,908
COLA (0.86% - BLS)	\$ 2,593		\$ 2,593	\$ 5,323
Merit Pool (3%)	\$ 713		\$ 713	\$ 687
Allocated to Stormwater Fund (30%)	\$ (91,458)		\$ (91,458)	\$ (91,521)
Allocated to Surtax Fund (5%)	\$ (15,243)		\$ (15,243)	\$ (15,253)
REGULAR SALARIES TOTAL	\$ 198,160		\$ 198,160	\$ 198,295

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages x 7.65%	\$ 23,322		\$ 23,322	\$ 23,338
Allocated to Stormwater Fund (30%)	\$ (6,997)		\$ (6,997)	\$ (7,001)
Allocated to Surtax Fund (5%)	\$ (1,166)		\$ (1,166)	\$ (1,167)
FICA TAXES TOTAL	\$ 15,159		\$ 15,159	\$ 15,170

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Public Works Director	\$ 40,591		\$ 40,591	\$ 40,962
Maintenance Workers (3)	\$ 20,347		\$ 20,347	\$ 20,224
Allocated to Stormwater Fund (30%)	\$ (18,281)		\$ (18,281)	\$ (18,356)
Allocated to Surtax Fund (5%)	\$ (3,047)		\$ (3,047)	\$ (3,059)
RETIREMENT CONTRIBUTIONS TOTAL	\$ 39,610		\$ 39,610	\$ 39,771

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	FY 21/22 BUDGET	FY 20/21 BUDGET
4 Full-Time Employee	\$ 60,000		\$ 60,000	\$ 60,000
Allocated to Stormwater Fund (30%)	\$ (18,000)		\$ (18,000)	\$ (18,000)
Allocated to Surtax Fund (5%)	\$ (3,000)		\$ (3,000)	\$ (3,000)
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 39,000		\$ 39,000	\$ 39,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Other Professional Services:				
-Neighborhood Traffic Studies	\$ -		\$ -	\$ -
-Right-of-Way Permitting Services	\$ 5,000		\$ 5,000	\$ 5,000
-General Engineering Services	\$ 15,000		\$ 15,000	\$ 15,000
PROFESSIONAL SERVICES TOTAL	\$ 20,000		\$ 20,000	\$ 20,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Roadside Maintenance (potholes, stripping)	\$ 12,000		\$ 12,000	\$ 12,000
Sidewalk Repairs, Replacements & ADA Compliance (local option gas tax)	\$ 150,000		\$ 150,000	\$ 150,000
Holiday Lighting	\$ 8,500		\$ 8,500	\$ -
Town-wide median beautification projects	\$ 12,000		\$ 12,000	\$ -
Miscellaneous Tree/Landscape Replacement	\$ 25,000		\$ 25,000	\$ 18,000
Right-of-Way Maintenance (mowing & tree trimming)	\$ 375,000		\$ 375,000	\$ 375,000
VisualScape (ROW's)*	\$ -		\$ -	\$ -
Old Cutler Rd maintenance* (included in ROW)	\$ -		\$ -	\$ -
Town-wide Tree Trimming services	\$ 30,000		\$ 30,000	\$ 30,000
Caribbean Blvd maintenance* (included in ROW)	\$ -		\$ -	\$ -
Weekend litter pick-up* (included in ROW)	\$ -		\$ -	\$ -
Town-wide Mulching (included in ROW)	\$ -		\$ -	\$ -
SW 211 St - Bike Lane Curb Separators Reso 20-13	\$ 5,700		\$ 5,700	\$ 5,700
SW 85 Ave & SW 213 ST Site 135 Reso 21-05	\$ 5,800		\$ 5,800	\$ -
Solid Waste/Dumping fees	\$ 9,000		\$ 9,000	\$ 9,000
OTHER CONTRACTUAL SERVICES TOTAL	\$ 633,000		\$ 633,000	\$ 599,700

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	FY 21/22 BUDGET	FY 20/21 BUDGET
TRAVEL TO/FOR:				
APWA Annual Conference	\$ 1,200		\$ 1,200	\$ 900
FDEP Sediment & Erosion Re-Cert. Courses	\$ 300		\$ 300	\$ 300
T2 Center Equip. Training	\$ 200		\$ 200	\$ 200
U of Fla. Agricultural Extension Training	\$ 300		\$ 300	\$ 300
Arborist Entry Level Cert.	\$ 200		\$ 200	\$ 200
FEMA Disaster Preparedness Training	\$ 200		\$ 200	\$ 200
TRAVEL & PER DIEM TOTAL	\$ 2,400		\$ 2,400	\$ 2,100

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Standby Emergency Cellphones	\$ 700		\$ 700	\$ 700
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 700		\$ 700	\$ 700

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Rentals	\$ 1,000		\$ 1,000	\$ 1,000
Fleet Lease Payment:				
Public Works (Director and 3 Maintenance Workers)	\$ 27,236		\$ 27,236	\$ 27,236
Stormwater Utility Manager	\$ 5,818		\$ 5,818	\$ 5,818
Other Departments	\$ 40,838		\$ 40,838	\$ 40,838
Less: Stormwater Utility Manager	\$ (5,818)		\$ (5,818)	\$ (5,818)
PW Allocated to Stormwater (30%)	\$ (8,171)		\$ (8,171)	\$ (8,171)
RENTAL AND LEASES TOTAL	\$ 60,903		\$ 60,903	\$ 60,903

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Fleet Maintenance	\$ 6,000		\$ 6,000	\$ 4,000
REPAIRS AND MAINTENANCE TOTAL	\$ 6,000		\$ 6,000	\$ 4,000

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

PRINTING AND BINDING
OBJECT CODE 47.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Printing	\$ 1,500		\$ 1,500	\$ 1,500
PRINTING AND BINDING TOTAL	\$ 1,500		\$ 1,500	\$ 1,500

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous	\$ 500		\$ 500	\$ 500
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 500		\$ 500	\$ 500

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

OFFICE SUPPLIES
OBJECT CODE 51.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 2,750		\$ 2,750	\$ 2,750
OFFICE SUPPLIES TOTAL	\$ 2,750		\$ 2,750	\$ 2,750

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Supplies	\$ 19,500		\$ 19,500	\$ 15,000
- Tools				
- Cold Patch				
- Paint				
- Uniforms/Boots				
- Sign Repair Material				
- Safety Equipment				
- Street Signs and Hardware				
- Misc Items				
OPERATING SUPPLIES TOTAL	\$ 19,500		\$ 19,500	\$ 15,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Fleet Fuel	\$ 36,000		\$ 36,000	\$ 18,000
OPERATING SUPPLIES TOTAL	\$ 36,000		\$ 36,000	\$ 18,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Memberships:				
APWA Annual	\$1,500		\$1,500	\$1,000
Books, Publications, Subscriptions, etc.	\$300		\$300	\$300
Arborist Assoc. Training Manuals	\$200		\$200	\$200
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 2,000		\$ 2,000	\$ 1,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town-Wide Median Beautification Projects (Incl. in Acct 3400)	\$0		\$0	\$6,000
Street Signs & Hardware (Included in Acct 5200)	\$0		\$0	\$1,500
Misc. Tools & Equipment (Included in Acct 5200)	\$0		\$0	\$3,000
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ 10,500



Police Department

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Payroll Taxes	\$0	\$0	\$0	\$0	\$0	\$0
Retirement Contributions	\$0	\$0	\$0	\$0	\$0	\$0
Life and Health Insurance	\$0	\$0	\$0	\$0	\$0	\$0
Professional Services	\$10,285,221	\$10,280,172	\$10,200,000	\$10,572,765	\$292,593	A \$0
Communications & Freight	\$0	\$0	\$0	\$0	\$0	\$0
Rentals & Leases	\$2,894	\$3,000	\$2,950	\$3,000	\$0	\$0
Repairs & Maintenance	\$4,272	\$9,500	\$7,000	\$9,500	\$0	\$0
Printing & Binding	\$8,128	\$5,000	\$4,500	\$5,000	\$0	\$0
Other Current Charges	\$29	\$1,000	\$100	\$1,000	\$0	\$0
Office Supplies	\$2,724	\$12,000	\$6,000	\$12,000	\$0	\$0
Operating Supplies	\$7,181	\$15,000	\$12,000	\$15,000	\$0	\$0
Capital Outlay	\$23,283	\$0	\$0	\$0	\$0	\$0
Capital Outlay - Vehicles	\$0	\$0	\$0	\$0	\$0	\$0
TOTAL	\$10,333,732	\$10,325,672	\$10,232,550	\$10,618,265	\$292,593	\$0



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

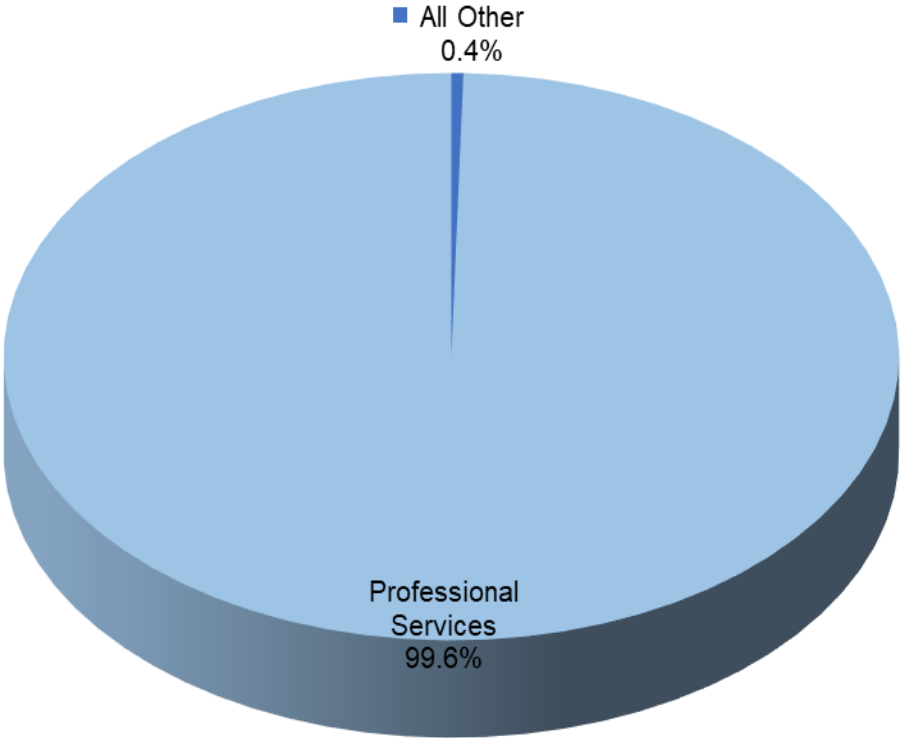
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A Increase reflects projected cost of local patrol services by MDPD based on current contract costs and no change in staff levels.



Police Department

Tentative Expenditures



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	NO.	AVG. COST	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
CLASSIFICATION - ENHANCED			TOTAL			
Police Major-Enhancement - 4205(L)	1	\$ 220,090	\$ 220,090		\$ 220,090	\$ 212,924
Police Lieutenant - 4203(P)	1	\$ 185,964	\$ 185,964		\$ 185,964	\$ 185,904
Police Sergeant - 4202(E)	7	\$ 174,115	\$ 1,218,805		\$ 1,218,805	\$ 1,188,737
Police Officer - 4201(E)	46	\$ 144,615	\$ 6,652,290		\$ 6,652,290	\$ 6,480,553
			\$ 8,277,149		\$ 8,277,149	\$ 8,068,118
SUB-TOTAL SWORN	55					
Personnel Technician - 0402(H)	1	\$ 67,423	\$ 67,423		\$ 67,423	\$ 62,440
Police Records Specialist - 4312(H)	1	\$ 61,893	\$ 61,893		\$ 61,893	\$ 69,605
Police Crime Analyst Specialist - 4336(H)	1	\$ 107,687	\$ 107,687		\$ 107,687	\$ 100,173
Public Service Aide - 4301(H)	1	\$ 86,323	\$ 86,323		\$ 86,323	\$ 148,656
Admin Secretary - 0094(H)	1	\$ 69,203	\$ 69,203		\$ 69,203	\$ 78,523
			\$ 392,529		\$ 392,529	\$ 459,397
SUB-TOTAL NON-SWORN	5					
VEHICLES:						
Marked (Policy Payment)	29	\$ 12,186	\$ 353,394		\$ 353,394	\$ 197,486
Marked (No Policy Payment)	21	\$ 7,231	\$ 151,851		\$ 151,851	\$ 122,188
Truck (TCB Owned)	5	\$ 7,231	\$ 36,155		\$ 36,155	\$ 27,770
Truck (No Policy Pmt)	0	\$ -	\$ -		\$ -	\$ -
Truck (Policy Payment)	0	\$ -	\$ -		\$ -	\$ 83,912
PSA (Policy Payment)	1	\$ 9,523	\$ 9,523		\$ 9,523	\$ 10,489
Marked PSA (Policy Payment)	1	\$ 9,523	\$ 9,523		\$ 9,523	\$ 5,649
Unmarked (Policy Payment)	4	\$ 11,424	\$ 45,696		\$ 45,696	\$ 44,092
Unmarked (No Policy Payment)	1	\$ 6,440	\$ 6,440		\$ 6,440	\$ -
Unmarked Rental	6	\$ 15,221	\$ 91,326		\$ 91,326	\$ 108,966
					\$ -	\$ 3,554
	68		\$ 703,908		\$ 703,908	\$ 604,106
SUB-TOTAL VEHICLES						
SUB-TOTAL PERSONNEL			\$ 9,373,586		\$ 9,373,586	\$ 9,131,621
(Sworn, Non-Sworn, Vehicles)						
General Overtime			\$ 510,000		\$ 510,000	\$ 510,000
			\$ 9,883,586		\$ 9,883,586	\$ 9,641,621

LOCAL PATROL	NO.	AVG. COST	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
SUB-TOTAL						
Local Patrol Subtotal w/ Overtime / EEI						
+5% Overhead NEED UPDATE			\$ 494,179		\$ 494,179	\$ 500,991
EST. MIN. PATROL COST			\$ 10,377,765		\$ 10,377,765	\$ 10,142,612
<i>* All costs are based on estimated average salaries and include Fringe costs.</i>						
Optional Services-(Crossing Guards)			\$ 195,000		\$ 195,000	\$ 200,000
Union Contract Allowances			\$ -		\$ -	\$ -
Investigative			\$ -		\$ -	\$ -
PROFESSIONAL SERVICES TOTAL			\$ 10,572,765		\$ 10,572,765	\$ 10,342,612

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Cell Phones (4 lines) for Investigative Officers	\$ -		\$ -	\$ -
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Lease (*)	\$ 3,000		\$ 3,000	\$ -
RENTAL AND LEASES TOTAL	\$ 3,000		\$ 3,000	\$ -
(*) Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Maintenance*	\$ 5,500		\$ 5,500	\$ 5,500
Equipment Calibration	\$ 4,000		\$ 4,000	\$ 4,000
REPAIRS AND MAINTENANCE TOTAL	\$ 9,500		\$ 9,500	\$ 9,500
* Per Contract				

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

**PRINTING AND BINDING
OBJECT CODE 47.000**

Local Patrol	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Supplies:	\$ 5,000		\$ 5,000	\$ -
Letterhead				
Business Cards				
Door Hangers				
Envelopes				
PRINTING AND BINDING TOTAL	\$ 5,000		\$ 5,000	\$ -

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

**OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous	\$ 1,000		\$ 1,000	\$ 1,000
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 1,000		\$ 1,000	\$ 1,000

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

**OFFICE SUPPLIES
OBJECT CODE 51.000**

LOCAL PATROL	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 12,000		\$ 12,000	\$ 12,000
OFFICE SUPPLIES TOTAL	\$ 12,000		\$ 12,000	\$ 12,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Uniform Patches, Bullets, Etc.	\$ 5,000		\$ 5,000	\$ -
Hurricane Materials	\$ 2,500		\$ 2,500	\$ 2,500
Misc 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	\$ 10,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ -



Parks and Recreation Department

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Salaries	\$659,996	\$819,490	\$810,000	\$865,237	\$45,747	A \$0
Payroll Taxes	\$49,688	\$62,691	\$61,965	\$66,191	\$3,500	A \$0
Retirement Contributions	\$76,518	\$108,993	\$108,000	\$115,110	\$6,117	A \$0
Life and Health Insurance	\$89,310	\$113,500	\$100,000	\$113,500	\$0	\$0
Professional Fees	\$0	\$0	\$0	\$0	\$0	\$0
Other Contractual Services	\$534,458	\$639,290	\$620,000	\$663,770	\$24,480	B \$0
Travel & Per Diem	\$1,710	\$2,000	\$1,000	\$2,000	\$0	\$0
Communications & Freight	\$60	\$940	\$500	\$1,000	\$60	\$0
Utilities	\$121,142	\$222,214	\$215,000	\$227,259	\$5,045	\$0
Rentals & Leases	\$3,009	\$5,800	\$4,500	\$7,200	\$1,400	\$0
Repairs & Maintenance	\$67,871	\$74,900	\$75,000	\$79,000	\$4,100	\$0
Other Current Charges	\$0	\$500	\$500	\$500	\$0	\$0
Office Supplies	\$3,518	\$2,500	\$2,500	\$3,000	\$500	\$0
Operating Supplies	\$43,474	\$61,000	\$70,000	\$66,500	\$5,500	\$0
Dues, Subscriptions, Memberships	\$12,429	\$12,150	\$12,000	\$12,530	\$380	\$0
Capital Outlay	\$49,888	\$40,000	\$77,000	\$40,000	\$0	\$0
TOTAL	\$1,713,071	\$2,165,968	\$2,157,965	\$2,262,796	\$96,828	\$0

**Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop**

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

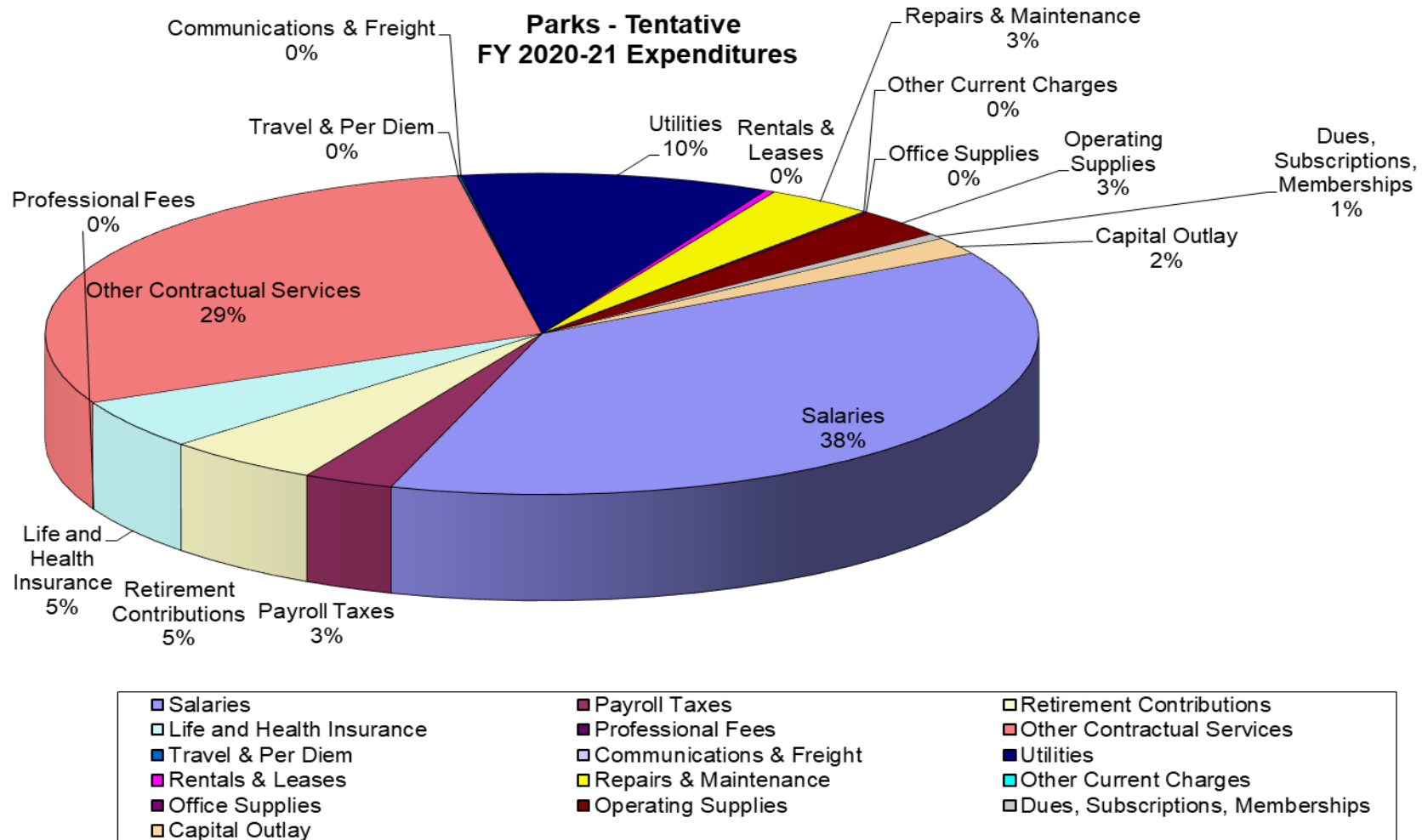
Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

- A. Increase in salaries and benefits reflects anticipated staffing levels for the upcoming year, along with COLA and merit increases.
- B. Increase primarily reflects increases in Town Special Events (\$16,000 increase), summer camp programs (\$5,000 increase), and adult/senior programs (\$5,000 increase).



Parks and Recreation Department

Tentative Expenditures



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	FY 21/22 BUDGET	FY 20/21 BUDGET
Parks and Recreation Director	\$ 105,646		\$ 105,646	\$ 100,776
Administrative Assistant	\$ 44,964		\$ 44,964	\$ 42,891
Coordinators & Specialist (4)	\$ 201,375		\$ 201,375	\$ 197,949
Park Service Aide (Full-Time)	\$ 34,791		\$ 34,791	\$ 33,187
Part-Time Staff	\$ 320,530		\$ 320,530	\$ 283,151
Seasonal (Non-Benefits)	\$ 65,000		\$ 65,000	\$ 65,000
Grant Staff (Town Portion)	\$ 77,722		\$ 77,722	\$ 77,520
COLA (0.86% - BLS)	\$ 8,701		\$ 8,701	\$ 12,869
Merit Pool (3%)	\$ 6,508		\$ 6,508	\$ 6,147
REGULAR SALARIES TOTAL	\$ 865,237		\$ 865,237	\$ 819,490

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Salaries and Wages x 7.65%	\$ 66,191		\$ 66,191	\$ 62,691
FICA TAXES TOTAL	\$ 66,191		\$ 66,191	\$ 62,691

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Department Director	\$ 32,192		\$ 32,192	\$ 30,988
Others	\$ 73,289		\$ 73,289	\$ 68,489
Grant Staff (Town Portion) <i>TCT and DJJ Grants</i>	\$ 9,629		\$ 9,629	\$ 9,516
RETIREMENT CONTRIBUTIONS TOTAL	\$ 115,110		\$ 115,110	\$ 108,993

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Parks Staff (7 Full-Time)	\$ 105,000		\$ 105,000	\$ 105,000
Youth Program Coordinator (Non-Grant Portion)	\$ 8,500		\$ 8,500	\$ 8,500
<i>Estimated \$1250/mo per Full-Time Employee</i>	\$ -		\$ -	\$ -
<i>Health Insurance, Vision, Dental, Disability, and Life</i>	\$ -		\$ -	\$ -
LIFE AND HEALTH INSURANCE TOTAL	\$ 113,500		\$ 113,500	\$ 113,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
PROFESSIONAL SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Town Sponsored Special Events	\$ 115,500		\$ 115,500	\$ 99,200
Landscaping Maintenance Services*	\$ 441,970		\$ 441,970	\$ 445,590
Other Landscaping Services (Not Covered)	\$ 60,000		\$ 60,000	\$ 60,000
Wetlands Area Maintenance*	\$ 4,800		\$ 4,800	\$ 3,000
Summer Camp Program Activities	\$ 20,000		\$ 20,000	\$ 15,000
SMDCAC Tickets	\$ 3,500		\$ 3,500	\$ 3,500
Adult/Senior Programming	\$ 15,000		\$ 15,000	\$ 10,000
Senior Games	\$ 3,000		\$ 3,000	\$ 3,000
OTHER CONTRACTUAL SERVICES TOTAL	\$ 663,770		\$ 663,770	\$ 639,290
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Parking, Mileage, Etc.	\$ 2,000		\$ 2,000	\$ 2,000
TRAVEL & PER DIEM TOTAL	\$ 2,000		\$ 2,000	\$ 2,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Postage, Courier	\$ 500		\$ 500	\$ 500
Verizon Tablet Cellular	\$ 500		\$ 500	\$ 440
Park MiFis	\$ -		\$ -	\$ -
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ 1,000		\$ 1,000	\$ 940

BUDGET WORKSHEET

Telephone, cellular telephone, telegraph, or other communications as well as freight and express charges, drayage, postage, and messenger services.

UTILITIES

OBJECT CODE 43.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
WATER:				
Cutler Ridge Park	\$ 16,692		\$ 16,692	\$ 16,206
Bel Aire Park	\$ 5,245		\$ 5,245	\$ 5,092
Franjo Park	\$ 5,245		\$ 5,245	\$ 5,092
Saga Bay Park	\$ 3,342		\$ 3,342	\$ 3,245
Saga Lake Park (No Irrigation)	\$ -		\$ -	\$ -
LBTB Park	\$ 10,733		\$ 10,733	\$ 10,420
WATER SUBTOTAL	\$ 41,257		\$ 41,257	\$ 40,055
ELECTRIC:				
Cutler Ridge Park	\$ 7,571		\$ 7,571	\$ 7,350
Cutler Ridge Park Soccer	\$ 17,175		\$ 17,175	\$ 16,675
Cutler Ridge Pool	\$ 23,848		\$ 23,848	\$ 23,153
Cutler Ridge Outdoor Lighting	\$ -		\$ -	\$ 1,575
Cutler Ridge Soccer Lighting	\$ 8,652		\$ 8,652	\$ 8,400
Bel Aire Park	\$ 17,175		\$ 17,175	\$ 16,675
Franjo Park	\$ 31,600		\$ 31,600	\$ 30,680
Saga Bay Park	\$ 10,851		\$ 10,851	\$ 10,535
LBTB Park	\$ 63,160		\$ 63,160	\$ 61,320
ELECTRIC SUBTOTAL	\$ 180,032		\$ 180,032	\$ 176,363
PARKS RECYCLING SERVICES:				
Recycling Program	\$ 5,970		\$ 5,970	\$ 5,796
PARKS RECYCLING SUBTOTAL	\$ 5,970		\$ 5,970	\$ 5,796
UTILITIES TOTAL	\$ 227,259		\$ 227,259	\$ 222,214

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copy Machine Rental (CBTC and CR Park) *	\$ 4,200		\$ 4,200	\$ 2,800
Other Rental Expense	\$ 2,000		\$ 2,000	\$ 2,000
Pool Chemical Tank Rental *	\$ 1,000		\$ 1,000	\$ 1,000
RENTAL AND LEASES TOTAL	\$ 7,200		\$ 7,200	\$ 5,800
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Misc Park Repairs	\$ 50,000		\$ 50,000	\$ 50,000
Pest Control	\$ 5,000		\$ 5,000	\$ 3,500
Copier Maintenance * (CBTC and CR Park)	\$ 3,300		\$ 3,300	\$ 2,200
Weather Bug System Maintenance*	\$ 1,250		\$ 1,250	\$ 1,250
Methan Testing (Quarterly)	\$ 1,000		\$ 1,000	-
Shade Structure Yearly Maintenance	\$ 4,000		\$ 4,000	\$ 3,500
Playground Inspections (Bi-Annualy)	\$ 4,950		\$ 4,950	\$ 4,950
Pressure Clean Playgrounds (Bi-Annually)	\$ 4,900		\$ 4,900	\$ 4,900
Pressure Clean Tennis Courts (Annually)	\$ 3,000		\$ 3,000	\$ 3,000
Pressure Clean Park Monument Signs	\$ 1,600		\$ 1,600	\$ 1,600
REPAIRS AND MAINTENANCE TOTAL	\$ 79,000		\$ 79,000	\$ 74,900
* Per Contract				

BUDGET WORKSHEET
<i>Includes current charges and obligations not otherwise classified.</i>

OTHER CURRENT CHARGES AND OBLIGATIONS
OBJECT CODE 49.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Newspaper Advertising and Misc.	\$ 500		\$ 500	\$ 500
OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL	\$ 500		\$ 500	\$ 500

BUDGET WORKSHEET
<i>This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.</i>

OFFICE SUPPLIES
OBJECT CODE 51.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Misc. Office Supplies	\$ 3,000		\$ 3,000	\$ 2,500
OFFICE SUPPLIES TOTAL	\$ 3,000		\$ 3,000	\$ 2,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Uniforms (Staff & Participant)	\$ 3,500		\$ 3,500	\$ 3,000
Cleaning Supplies	\$ 8,000		\$ 8,000	\$ 8,000
First Aid Supplies	\$ 5,000		\$ 5,000	\$ 3,000
POOL:	\$ -		\$ -	\$ -
Chemicals	\$ 18,000		\$ 18,000	\$ 16,000
Pool Supplies	\$ 2,000		\$ 2,000	\$ 2,000
Cleaning Supplies	\$ 1,000		\$ 1,000	\$ 1,000
Miscellaneous Pool Supplies	\$ 5,000		\$ 5,000	\$ 4,000
POOL SUBTOTAL	\$ 26,000		\$ 26,000	\$ 23,000
PARK:				
Safety Equipment	\$ 1,000		\$ 1,000	\$ 1,000
Playground Supplies	\$ 9,000		\$ 9,000	\$ 9,000
Miscellaneous Park Supplies	\$ 8,000		\$ 8,000	\$ 8,000
Field Stripping Paint	\$ 6,000		\$ 6,000	\$ 6,000
PARK SUBTOTAL	\$ 24,000		\$ 24,000	\$ 24,000
OPERATING SUPPLIES TOTAL	\$ 50,000		\$ 50,000	\$ 47,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Florida Recreation & Park Assoc.	\$1,500		\$1,500	\$1,120
<i>Agency Membership (FT Staff Only)</i>	\$0		\$0	\$0
Park Staff Specific Training/Education	\$3,000		\$3,000	\$3,000
Content Watch Annual Subscription	\$250		\$250	\$250
Earth Networks Alerting Subscription*	\$3,805		\$3,805	\$3,805
Music Licensing Fees - Movie Nights	\$800		\$800	\$800
National Recreation & Park Assoc.	\$175		\$175	\$175
<i>Agency Certification (Director Only)</i>	\$0		\$0	\$0
FL Rec. & Park Assoc. Conference	\$3,000		\$3,000	\$3,000
BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL	\$ 12,530		\$ 12,530	\$ 12,150
* Per Contract				

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Beautification of Saga Bay Park South End	\$30,000		\$30,000	\$30,000
Upgrades to Bel-Aire Park concession areas	\$10,000		\$10,000	\$10,000
MACHINERY AND EQUIPMENT TOTAL	\$ 40,000		\$ 40,000	\$ 40,000



Special Revenue Fund

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
REVENUES:						
2nd Local Option Gas Tax	\$190,194	\$180,661	\$185,000	\$193,435	Not Presented	\$12,774
Parks Impact Fees	\$10,191	\$25,000	\$13,500	\$25,000	Not Presented	\$0
Police Impact Fees	\$593	\$1,000	\$1,000	\$1,000	Not Presented	\$0
Road Impact Fees	\$1,540	\$10,000	\$2,600	\$10,000	Not Presented	\$0
Public Bldgs Impact Fees	\$1,185	\$10,000	\$2,000	\$10,000	Not Presented	\$0
Fire/Rescue Impact Fees	\$0	\$0	\$0	\$0	Not Presented	\$0
Forfeitures	\$0	\$0	\$0	\$0	Not Presented	\$0
Interest	\$9,111	\$2,500	\$1,500	\$2,500	Not Presented	\$0
Carryover	\$1,575,527	\$1,169,467	\$1,286,651	\$1,236,251	Not Presented	\$66,784
Total Revenues and Transfers In	\$1,788,341	\$1,398,628	\$1,492,251	\$1,478,186	Not Presented	\$79,558
EXPENDITURES:						
Reserves - Special Revenue Fund:						
Police	\$105,048	\$105,178	\$106,148	\$107,248	Not Presented	\$2,070
Parks	\$848,413	\$741,201	\$757,113	\$783,913		\$42,712
Roads	\$63,509	\$71,964	\$66,159	\$31,209	Not Presented	\$4,245
Public Works	\$52,353	\$67,545	\$87,403	\$130,888	Not Presented	\$63,343
Public Bldgs	\$217,328	\$225,740	\$219,428	\$229,928	Not Presented	\$4,188
Fire/Rescue	\$0	\$0	\$0	\$0		\$0



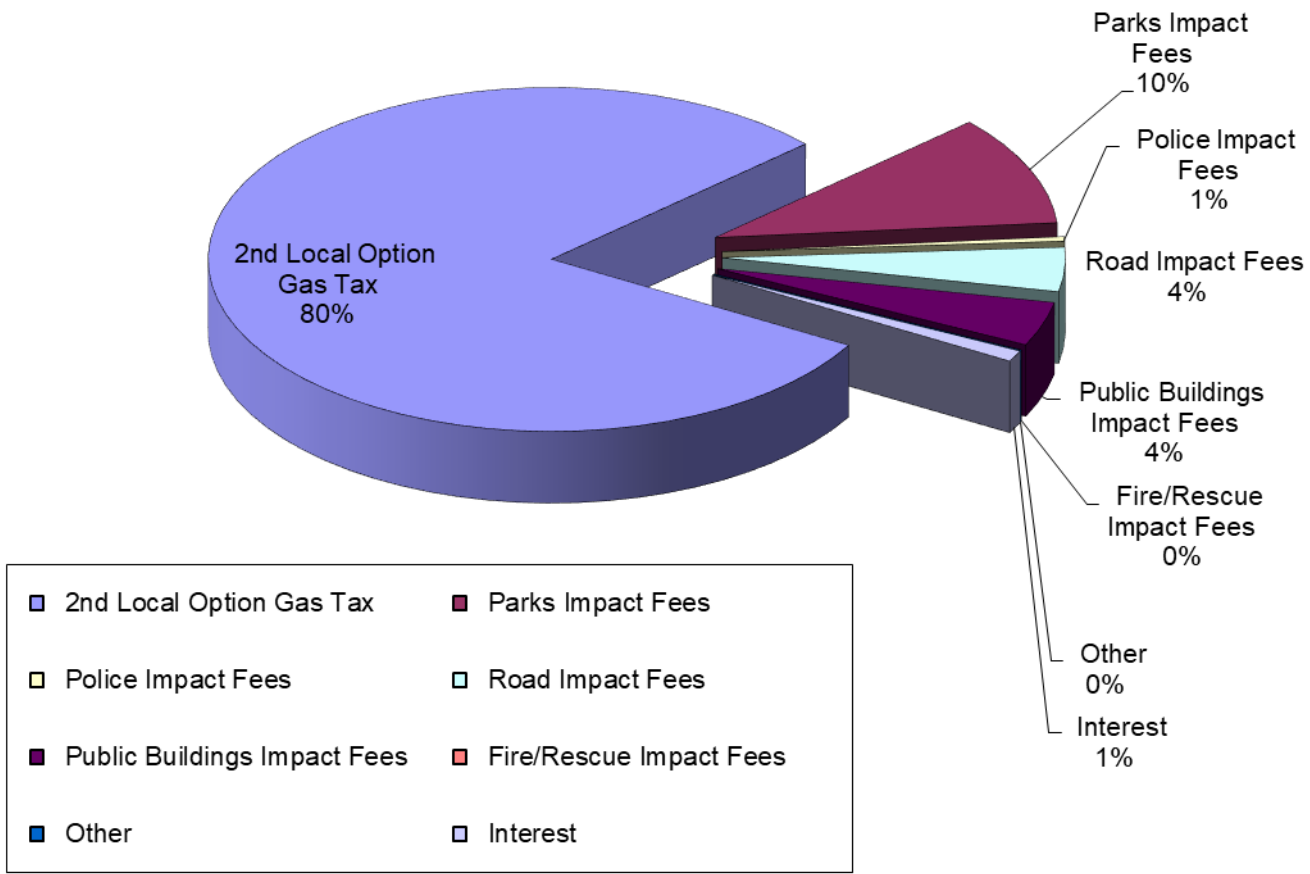
CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Miscellaneous Expenses						
Transfer to <u>General Fund</u> :						
Public Works (local option gas taxes)	\$225,000	\$150,000	\$150,000	\$150,000	Not Presented	\$0
Police (impact fees)	\$0	\$0	\$0	\$0		\$0
Park (impact fees)	\$0	\$0	\$0	\$0		\$0
Transfer to <u>Special Revenue Projects</u> :						
Roads (impact fees)				\$45,000	Not Presented	\$0
Transfer to <u>Capital Projects</u> :						
Parks (from impact fees)	\$276,690	\$37,000	\$106,000	\$0		-\$37,000
Public Works (from gas taxes)	\$0	\$0	\$0	\$0		\$0
Total Expenses	\$1,788,341	\$1,398,628	\$1,491,251	\$1,478,186	Not Presented	\$79,558



Special Revenue Fund

Tentative Expenditures

Special Revenue Fund FY 2020-21 Operating Revenue Breakdown





Special Revenue Projects

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
The Children's Trust Fund						
Revenues and Inflows: After School Program Grant	\$157,013	\$185,636	\$185,636	\$185,636	Not Presented	\$0
Expenditures and Outflows: Children's Trust Program Costs	\$157,013	\$185,636	\$185,636	\$185,636	Not Presented	\$0
The Children's Trust - STEM Camp						
Revenues and Inflows: Program Grant	\$0	\$135,700	\$135,700	\$135,700	Not Presented	\$0
Expenditures and Outflows: Children's Trust Program Costs	\$0	\$135,700	\$135,700	\$135,700	Not Presented	\$0
DJJ Fund						
Revenues and Inflows: Program Grant	\$51,684	\$61,500	\$61,500	\$61,500	Not Presented	\$0
Expenditures and Outflows: Program Costs	\$51,684	\$61,500	\$61,500	\$61,500	Not Presented	\$0
Transit Fund						
Revenues: FDOT SMART Demo State Grant	\$0	\$192,500	\$0	\$192,500	Not Presented	\$0
Revenues: Transfer (PTP funds)	\$0	\$192,500	\$0	\$192,500	Not Presented	\$0
	\$0	\$385,000		\$385,000	Not Presented	\$0
Expenditures: Contractual Services	\$0	\$385,000	\$0	\$385,000	Not Presented	\$0
	\$0	\$385,000		\$385,000	Not Presented	\$0
Franjo Road JPA Fund						
Revenues: Local Grant - Miami Dade County	\$0	\$541,786	\$441,786	\$2,454,752	Not Presented	\$1,912,966
Revenues: Transfer (PTP funds)	\$0	\$0	\$0	\$457,874	Not Presented	\$457,874
	\$0	\$541,786	\$441,786	\$2,912,626	Not Presented	\$2,370,840
Expenditures: Design Phase Costs	\$0	\$541,786	\$441,786	\$100,000	Not Presented	-\$441,786
Expenditures: Construction	\$0	\$0	\$0	\$2,812,626	Not Presented	\$2,812,626
	\$0	\$541,786	\$441,786	\$2,912,626	Not Presented	\$2,370,840



CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
The CITT Fund						
Revenues and Inflows: CITT Surtax	\$1,702,518	\$1,500,000	\$1,750,000	\$1,850,000	Not Presented	\$350,000
Revenues and Inflows: Interest	\$22,743	\$30,000	\$10,000	\$10,000	Not Presented	-\$20,000
Revenues and Inflows: Carryover	\$3,757,598	\$4,150,216	\$4,286,125	\$5,438,885	Not Presented	\$1,288,669
Total Revenues and Inflows	\$5,482,859	\$5,680,216	\$6,046,125	\$7,298,885	Not Presented	\$1,618,669
<u>Expenditures and Outflows:</u>						
Expenditures and Outflows: Salaries and Benefits	\$21,884	\$22,480	\$22,480	\$22,456	Not Presented	-\$24
Expenditures and Outflows: Professional Fees	\$38,801	\$0	\$0	\$50,000	Not Presented	\$50,000
Expenditures and Outflows: Transportation					Not Presented	
Resurfacing	\$629,242	\$0	\$0	\$477,000	Not Presented	\$477,000
Traffic Calming Projects	\$0	\$0	\$0	\$175,000	Not Presented	\$175,000
Expenditures and Outflows: Transit						
Circulator Bus	\$331,570	\$325,000	\$325,000	\$325,000	Not Presented	\$0
Bus Shelter Design	\$0	\$70,000	\$0	\$0	Not Presented	-\$70,000
Bus Shelter Construction	\$0	\$0	\$0	\$0	Not Presented	\$0
MPO Transit Corridor Study	\$0	\$50,400	\$0	\$50,400	Not Presented	\$0
Transfers Out	\$175,237	\$2,172,056	\$259,760	\$2,967,374	Not Presented	\$795,318
Carryover	\$4,286,125	\$3,040,280	\$5,438,885	\$3,231,655	Not Presented	\$191,375
	\$5,482,859	\$5,680,216	\$6,046,125	\$7,298,885	Not Presented	\$1,618,669



Special Revenue Projects (Continued)

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs 7/29 Workshop
Transportation Fund						
<u>Transportation Master Plan Update</u>						
Revenues: Local Grant - TPO	\$0	\$100,000	\$100,000	\$0	Not Presented	-\$100,000
Revenues: Transfer (PTP funds)	\$0	\$25,000	\$5,000	\$20,000	Not Presented	-\$5,000
	\$0	\$125,000	\$105,000	\$20,000	Not Presented	-\$105,000
Expenditures: Contractual Services	\$0	\$125,000	\$105,000	\$20,000	Not Presented	-\$105,000
<u>SW 82nd Ave Roadway Improvements:</u>						
Revenues: Transfer (PTP funds)	\$0	\$0	\$0	\$97,000	Not Presented	\$97,000
Expenditures and Outflows: Professional Fees (Design)	\$0	\$0	\$0	\$97,000	Not Presented	\$97,000
Sidewalks Fund						
<u>Lincoln City Park Sidewalk and Pad</u>						
Revenues:						
Transfer (Road Impact Fees)	\$0	\$0	\$0	\$45,000	Not Presented	\$45,000
Expenditures: Contractual Services	\$0	\$0	\$0	\$45,000	Not Presented	\$45,000



Stormwater Utility Fund

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	Net Change 8/26 Workshop vs ADOPTED FY 20/21
Net Position, Beginning	\$5,523,816	\$5,122,600	\$5,359,915	\$5,095,410	Not Presented	-\$27,189
Revenues:						\$0
Stormwater Billings	\$1,011,443	\$1,025,000	\$1,025,000	\$1,025,000	Not Presented	\$0
Interest and other	\$326		\$0			\$0
Grants	\$17,141	\$800,000	\$0	\$800,000	Not Presented	\$0
Transfer in	\$86,287	\$1,947,406	\$220,500	\$2,200,000	Not Presented	\$252,594
Total Revenues and Transfers In	\$1,115,197	\$3,772,406	\$1,245,500	\$4,025,000	Not Presented	\$252,594
Expenses:						
Salaries and benefits	\$299,896	\$317,399	\$317,406	\$323,114	Not Presented	\$5,715
Operating expenses	\$922,005	\$1,135,139	\$1,139,600	\$1,422,639	Not Presented	\$287,500
Capital outlay	\$0	\$0	\$0	\$0		\$0
Debt service	\$57,197	\$53,000	\$53,000	\$50,000	Not Presented	-\$3,000
Total Expenses	\$1,279,098	\$1,505,538	\$1,510,006	\$1,795,753	Not Presented	\$290,215
Net Position, Ending	\$5,359,915	\$7,389,468	\$5,095,409	\$7,324,657	Not Presented	-\$64,811



Stormwater Utility

Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	TENTATIVE FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	NET CHANGE 8/26 WORKSHOP VS 7/29 WORKSHOP	
Salaries	\$216,705	\$218,994	\$219,000	\$223,886	Not Presented	\$4,892	
Payroll Taxes	\$16,377	\$16,753	\$16,754	\$17,055	Not Presented	\$302	
Retirement Contributions	\$26,040	\$33,652	\$33,652	\$34,173	Not Presented	\$521	
Life and Health Insurance	\$40,774	\$48,000	\$48,000	\$48,000	Not Presented	\$0	
Professional Services	\$48,992	\$127,000	\$132,000	\$313,000	Not Presented	\$186,000	1
Other Contractual Services	\$628,601	\$761,000	\$725,000	\$786,000	Not Presented	\$25,000	2
Contractual Services-CR Sec 3	\$0	\$0	\$0	\$0	Not Presented	\$0	
Contractual Services-Saga Bay 1.7	\$0	\$0	\$0	\$0	Not Presented	\$0	
Franjo Park Drainage	\$0	\$0	\$0	\$0	Not Presented	\$0	
Whispering Pines Swale Imp.	\$0	\$0	\$0	\$0	Not Presented	\$0	
Travel & Per Diem	\$178	\$5,300	\$500	\$5,300	Not Presented	\$0	
Communications & Freight	\$0	\$0	\$0	\$0	Not Presented	\$0	
Rentals & Leases	\$15,503	\$15,589	\$15,000	\$15,589	Not Presented	\$0	
Repairs & Maintenance	\$923	\$2,250	\$1,500	\$2,250	Not Presented	\$0	
Printing & Binding	\$6,478	\$10,000	\$6,000	\$10,000	Not Presented	\$0	
Office Supplies	\$0	\$2,000	\$0	\$2,000	Not Presented	\$0	
Operating Supplies	\$1,621	\$4,000	\$2,000	\$4,000	Not Presented	\$0	
Operating Supplies - Fuel	\$1,019	\$1,500	\$1,600	\$3,000	Not Presented	\$1,500	
Dues, Subscriptions, Memberships	\$5,957	\$6,500	\$6,000	\$6,500	Not Presented	\$0	
Depreciation	\$212,733	\$200,000	\$250,000	\$275,000	Not Presented	\$75,000	3
Capital Outlay	\$0	\$0	\$0	\$0	Not Presented	\$0	
Other Debt Service	\$57,197	\$53,000	\$53,000	\$50,000	Not Presented	-\$3,000	
TOTAL	\$1,279,098	\$1,505,538	\$1,510,006	\$1,795,752		\$290,215	



Significant Changes from the September 13, 2021 Budget Hearing vs. the August 26, 2021 Budget Workshop

No Changes.

Significant Changes from the August 26, 2021 Budget Workshop vs. the July 29, 2021 Budget Workshop

No Changes.

Significant Changes from the July 29, 2021 Budget Workshop vs. Adopted Budget 20/21

1. Increase reflects additional design services for new drainage projects (\$168,000) plus provision for an environmental lobbyist (\$18,000).
2. Increase results primarily from the planned increase in tree planting services.
3. Increase reflects more completed drainage projects online and being depreciated.

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Allocated from Public Works (30%)	\$ 91,458		\$ 91,458	\$ 91,521
Stormwater Utility Manager	\$ 83,528		\$ 83,528	\$ 79,676
Administrative Assistant	\$ 46,834		\$ 46,834	\$ 44,675
COLA (0.86% - BLS)	\$ 1,121		\$ 1,121	\$ 2,213
Merit Pool (3%)	\$ 944		\$ 944	\$ 909
REGULAR SALARIES TOTAL	\$ 223,886		\$ 223,886	\$ 218,994

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Allocated from Public Works (30%)	\$ 6,997		\$ 6,997	\$ 7,001
Stormwater Utility Manager	\$ 6,445		\$ 6,445	\$ 6,215
Administrative Assistant	\$ 3,614		\$ 3,614	\$ 3,537
FICA TAXES TOTAL	\$ 17,055		\$ 17,055	\$ 16,753

BUDGET WORKSHEET*Amounts contributed to a retirement fund.***RETIREMENT CONTRIBUTIONS****OBJECT CODE 22.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Allocated from Public Works (30%)	\$ 18,281		\$ 18,281	\$ 18,356
Stormwater Utility Manager	\$ 10,128		\$ 10,128	\$ 9,749
Administrative Assistant	\$ 5,763		\$ 5,763	\$ 5,548
RETIREMENT CONTRIBUTIONS TOTAL	\$ 34,173		\$ 34,173	\$ 33,653

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Allocated from Public Works (30%)	\$ 18,000		\$ 18,000	\$ 18,000
Stormwater Utility Manager	\$ 15,000		\$ 15,000	\$ 13,800
Administrative Assistant	\$ 15,000		\$ 15,000	\$ 13,800
<i>Estimated \$1250/mo per Full-Time Employee Health Insurance, Vision, Dental, Disability, and Life</i>				
LIFE AND HEALTH INSURANCE TOTAL	\$ 48,000		\$ 48,000	\$ 45,600

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Community Rating System (CRS)	\$ 25,000		\$ 25,000	\$ 25,000
FEMA Program- Class Improvement <i>(watershed study, qtrly committee mtgs)</i>	\$ -		\$ -	\$ -
Next Saga Bay Sub-Basin Design <i>(Repetitive Loss Areas)</i>	\$ 90,000		\$ 90,000	\$ 80,000
NPDES & FEMA Reports & Activities	\$ 10,000		\$ 10,000	\$ 10,000
SFWMD/Environmental Lobbyist: - Anfield Consulting	\$ 12,000		\$ 12,000	\$ 12,000
PROFESSIONAL SERVICES TOTAL	\$ 137,000		\$ 137,000	\$ 127,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Catch Basin, Manhole & Infiltration Trench Inspection & Cleaning	\$ 300,000		\$ 300,000	\$ 300,000
Street Sweeping Services*	\$ 73,000		\$ 73,000	\$ 73,000
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	\$ 75,000		\$ 75,000	\$ 50,000
GIS Services - ITD	\$ 10,000		\$ 10,000	\$ 10,000
OTHER CONTRACTUAL SERVICES TOTAL	\$ 786,000		\$ 786,000	\$ 761,000
(*) Per Contract				

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 3410.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
CUTLER RIDGER SEC 3:				
Construction	\$ -		\$ -	\$ 1,908,050
CEI	\$ -		\$ -	\$ 84,000
Less Capitalized	\$ -		\$ -	\$ (1,992,050)
FUNDING:				
PTP (\$1,542,050)	\$ -		\$ -	\$ -
Grant (\$200,000)	\$ -		\$ -	\$ -
Stormwater Fees (\$250,000)	\$ -		\$ -	\$ -
CONTRACTUAL SERVICES -DRAINAGE TOTAL	\$ -		\$ -	\$ -

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 - Saga Bay 1.7
OBJECT CODE 3415.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
SAGA BAY 1.7:				
Construction	\$ 838,500		\$ 838,500	\$ 920,356
CEI	\$ 90,000		\$ 90,000	\$ 85,000
Less Capitalized	\$ (928,500)		\$ (928,500)	\$ (1,005,356)
FUNDING:				
PTP (\$328,500)	\$ -		\$ -	\$ -
Grant (\$600,000)	\$ -		\$ -	\$ -
CONTRACTUAL SERVICES -DRAINAGE TOTAL	\$ -		\$ -	\$ -

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 - Drainage
OBJECT CODE 3420.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Less Capitalized	\$ -		\$ -	\$ -
CONTRACTUAL SERVICES -DRAINAGE TOTAL	\$ -		\$ -	\$ -

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-Whispering Pines Swale
OBJECT CODE 3425.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Whispering Pines Swale Improvements	\$ -		\$ -	\$ -
Less Capitalized	\$ -		\$ -	\$ -
CONTRACTUAL SERVICES -WHISP PINES SWALE TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
TRAVEL TO/FOR:	\$ 8,000		\$ 8,000	\$ 8,000
FL Stormwater Assoc Conference(Con Ed.)	\$ 2,500		\$ 2,500	\$ 2,500
OSHA Training Courses	\$ 500		\$ 500	\$ 500
Trench Safety courses	\$ 700		\$ 700	\$ 700
FDEP Sediment & Erosion Re-Cert. Courses	\$ 600		\$ 600	\$ 600
NPDES Compliance Training	\$ 600		\$ 600	\$ 600
FEMA CRS Training	\$ 400		\$ 400	\$ 400
TRAVEL & PER DIEM TOTAL	\$ 13,300		\$ 13,300	\$ 13,300

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Tablet Data Plan	\$ -		\$ -	\$ -
COMMUNICATIONS AND FREIGHT SERVICES TOTAL	\$ -		\$ -	\$ -

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Copier Lease*	\$ 1,600		\$ 1,600	\$ 1,600
Fleet Rentals: *	\$ -		\$ -	\$ -
Stormwater Manager	\$ 5,818		\$ 5,818	\$ 5,818
Allocated from Public Works (30%)	\$ 8,171		\$ 8,171	\$ 8,171
RENTAL AND LEASES TOTAL	\$ 15,589		\$ 15,589	\$ 15,589

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Vehicle Maintenance and Repairs	\$ 750		\$ 750	\$ 750
Copier Maintenance*	\$ 1,500		\$ 1,500	\$ 1,500
REPAIRS AND MAINTENANCE TOTAL	\$ 2,250		\$ 2,250	\$ 2,250
* Per Contract				

BUDGET WORKSHEET

Costs of printing, binding, and other reproduction services which are contracted for or purchased from outside vendors. Also, include charges for printing, etc., which is performed by an in-house print shop.

**PRINTING AND BINDING
OBJECT CODE 47.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Public Outreach Mailing Materials: <i>NPDES/CRS/Floodplain Activities</i>	\$ 10,000		\$ 10,000	\$ 10,000
PRINTING AND BINDING TOTAL	\$ 10,000		\$ 10,000	\$ 10,000

BUDGET WORKSHEET

This object includes materials and supplies such as stationery, preprinted forms, paper, charts, and maps.

**OFFICE SUPPLIES
OBJECT CODE 51.000**

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miscellaneous Office Supplies	\$ 2,000		\$ 2,000	\$ 2,000
OFFICE SUPPLIES TOTAL	\$ 2,000		\$ 2,000	\$ 2,000

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	FY 21/22 BUDGET	FY 20/21 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

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Fleet Fuel	\$ 3,000		\$ 3,000	\$ 1,500
OPERATING SUPPLIES TOTAL	\$ 3,000		\$ 3,000	\$ 1,500

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	FY 21/22 BUDGET	FY 20/21 BUDGET
FL Stormwater Association Membership	\$2,500		\$2,500	\$2,500
Certified Flood Plan Mgr Association Membership	\$2,500		\$2,500	\$2,500
Arborist Membership	\$500		\$500	\$500
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

Depreciation Expense
OBJECT CODE 59.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Depreciation	\$ 275,000		\$ 275,000	\$ 200,000
DEPRECIATION EXPENSE TOTAL	\$ 275,000		\$ 275,000	\$ 200,000

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	FY 21/22 BUDGET	FY 20/21 BUDGET
Misc Tools & Equipment	\$0		\$0	\$4,500
Less Capitalized	\$0		\$0	(\$4,500)
MACHINERY AND EQUIPMENT TOTAL	\$ -		\$ -	\$ -

BUDGET WORKSHEET

OTHER DEBT SERVICE
OBJECT CODE 73.000

DESCRIPTION	MANAGER REQUEST	COUNCIL CHANGES	FY 21/22 BUDGET	FY 20/21 BUDGET
Miami-Dade County Stormwater Bonds* <i>Series 1992 and 2004 (WASD Interlocal)</i>	\$ 50,000		\$ 50,000	\$ 53,000
OTHER DEBT SERVICE TOTAL	\$ 50,000		\$ 50,000	\$ 53,000
* Per Contract				



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 27, 2021

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 2021-22 budget presented to the Town Council on September 27, 2021, General Fund operating expenditures, as defined, total \$19,826,513, seventeen percent (17%) of which would yield a minimum reserve of \$3,370,507. The **Tentative** General Fund budget for FY 2021-22, based on the advertised millage rate of 2.8332 mills, provides for an unassigned fund balance amount of **\$13,415,500** 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 2021-22 General Fund budget is in compliance with the Town’s Fund Balance Reserve Ordinance.





ESTIMATED MILLAGE COST OF DEPARTMENTS* GENERAL FUND

(Fiscal Year Ending 9/30/2022)

Tentative Millage Rate = 2.8332 mils per \$1,000

Tentative Budget Fiscal Year 2021-22

DEPARTMENT	TENTATIVE 2021-22 BUDGET COST	ESTIMATED MILLAGE COST PER \$1,000	PERSONNEL	TOTAL PERSONNEL	DESCRIPTION
Mayor and Council	\$214,468	0.0284	5 Elected Officials	5 Employees	Serve as Town's Legislative Body.
Town Clerk	\$475,769	0.0629	1 Charter Official 2 Full-Time Employees	3 Employees	Serves Mayor and Town Council.
General Government	\$4,213,288	0.5574	1 Charter Official 5 Full-Time Employees 1 Part-Time Employee	7 Employees	Provides Administration Support to Other Departments.
Finance	\$538,312	0.0712	3 Full-Time Employees 1 Part-Time Employee	4 Employees	Accounting, Payroll and Financial Reporting Services; Processes Certain Revenues.
Town Attorney	\$500,000	0.0661	1 Charter Official (With Support from Subject Matter Experts/Firm)	1 Employee	Contracted Firm Provides the Town with Legal Counsel/Services.
Community Development	\$1,517,162	0.2007	7 Full-Time Employees 2 Part-Time Employees	9 Employees	Provides Building and Zoning Compliance and Planning for Future Activities.
Public Works	\$1,077,182	0.1425	4 Full-Time Employees	4 Employees	Provides Maintenance of Roads, Public Areas and Public Facilities.
Police Services	\$10,618,265	1.4047	60 Contracted Positions	60 Employees	Provides Law Enforcement Services Through Interlocal Agreement with Miami-Dade Police Department.
Parks & Recreation	\$2,262,797	0.2993	8 Full-Time Employees 16 Part-Time Employees	24 Employees	Provides Activities and Programs at Town Parks.
	\$21,417,243	2.8332			

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

RESOLUTION NO. 21-_____

A RESOLUTION OF THE MAYOR AND TOWN COUNCIL OF THE TOWN OF CUTLER BAY, FLORIDA, ADOPTING THE FINAL OPERATING AND CAPITAL OUTLAY BUDGET FOR THE FISCAL YEAR COMMENCING OCTOBER 1, 2021 THROUGH SEPTEMBER 30, 2022 PURSUANT TO SECTION 200.065, FLORIDA STATUTES; AUTHORIZING THE TOWN MANAGER TO MAKE EXPENDITURES CONSISTENT THEREWITH AND AUTHORIZING THE TOWN MANAGER TO MAKE CERTAIN BUDGET AMENDMENTS WITHIN A DEPARTMENT PROVIDED THAT THE TOTAL OF THE APPROPRIATIONS IS NOT CHANGED; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Manager presented to the Town Council of the Town of Cutler Bay (the “Town”) the Proposed Operating and Capital Outlay Budget for the Fiscal Year commencing October 1, 2021; and

WHEREAS, on July 21, 2021, the Town Council of the Town of Cutler Bay (the “Town”) adopted Resolution No. 21-56 determining the proposed millage rate for the Fiscal Year commencing October 1, 2021, and further scheduled the first public hearing required by Section 200.065 of the Florida Statutes to be held on September 13, 2021, at 6:00 P.M.; and

WHEREAS, the Town Council also held two (2) Budget Workshops on July 29, 2021 and August 26, 2021 to discuss the Town Manager’s Proposed Operating and Capital Outlay Budget for Fiscal Year commencing October 1, 2021; and

WHEREAS, the Property Appraiser properly noticed the first public hearing scheduled for September 13, 2021, at 6:00 P.M. in the Cutler Bay Council Chambers, 10720 Caribbean Blvd, Cutler Bay, Florida, as required by Chapter 200 of the Florida Statutes; and

WHEREAS, the Second Public Hearing scheduled for September 27, 2021, 6:00 PM as required by Chapter 200 of the Florida Statutes, was advertised in *The Miami Herald* Local Section on Friday, September 24, 2021; and

WHEREAS, the Town Council had an opportunity to amend the Town Manager’s Proposed and Tentative Budgets as it deemed appropriate, considered the comments of the public regarding the Proposed and Final Budgets, and complied with the requirements of Florida Statutes; and

WHEREAS, the amount of funds available from taxation and other non-ad valorem revenues equals the total appropriations for expenditures and reserves.

NOW, THEREFORE, BE IT RESOLVED BY THE MAYOR AND TOWN COUNCIL OF CUTLER BAY, FLORIDA, AS FOLLOWS:

Section 1. Recitals Adopted. That the above recitals are true and correct and are incorporated herein by reference.

Section 2. Adoption of Final Budget. That the Operating and Capital Outlay Budget for the Fiscal Year commencing October 1, 2021 through September 30, 2022, attached as Exhibit “A”, as presented by the Town Manager and amended by the Town Council, with total expenditures in the amount of \$ _____, be and is hereby adopted as provided by Section 200.065 of the Florida Statutes. The Town Manager is authorized to expend funds appropriated in the Town budget in accordance with the Town Charter and applicable law. Pending receipt of adequate ad valorem tax or other revenue collections, the Town Manager is hereby authorized to expend necessary funds from the Contingency Account or other available Town funds to meet the obligations and requirements of the Town and to charge the appropriate line item of the budget for such purpose once adequate ad valorem tax or other revenues are received. The Town Manager as the designated Budget Officer of the Town may authorize certain budget amendments within a department, provided that the total of the appropriations of the department is not changed.

Section 3. Expenditure of Funds. The Town Manager or his designee is authorized to expend or contract for expenditure such funds as are necessary for the operation of the Town government in accordance with the budget. The Town Manager may transfer any unencumbered line item allocation of funds, or any portion thereof, to another line item classification within the same department.

Section 4. Amendments. Upon the passage and adoption of the budget, if the Town Council determines that a department, category or line item will exceed its original allocation, the Town Council is authorized to modify any department, category total or line item of the budget via Resolution so long as the modification does not exceed the Town’s total budgeted funds for the Fiscal Year 2021-2022.

Section 5. Effective Date. This Resolution shall take effect immediately upon adoption.

PASSED and ADOPTED on this ____ day of September 2021 at ____ PM.

TIM MEERBOTT
Mayor

Attest:

MAURICIO MELINU
Town Clerk

APPROVED AS TO FORM AND
LEGAL SUFFICIENCY FOR THE
SOLE USE OF THE TOWN OF CUTLER BAY:

WEISS SEROTA HELFMAN
COLE & BIERMAN, P.L.
Town Attorney

Moved By: _____
Seconded By: _____

FINAL VOTE AT ADOPTION:

Mayor Tim Meerbott _____
Vice Mayor Michael P. Callahan _____
Council Member Robert "BJ" Duncan _____
Council Member Suzy Lord _____
Council Member Roger Coriat _____