



# General Fund

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED 2.6198 MILL RATE FY 20/21	FY 20/21 Actual Projection	PROPOSED 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
<b>REVENUES and INFLOWS:</b>						
General Revenues:						
Ad Valorem	\$ 6,170,581	\$ 6,887,845	\$ 6,890,000	\$ 7,849,026	\$ 961,181	A -
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 -
Communications Services Tax	\$ 955,985	\$ 866,594	\$ 920,000	\$ 902,500	\$ 35,906	B -
Revenue Sharing	\$ 1,293,964	\$ 1,231,902	\$ 1,300,000	\$ 1,544,302	\$ 312,400	B -
Electrical Franchise Fees	\$ 1,584,915	\$ 2,220,000	\$ 2,200,000	\$ 2,280,000	\$ 60,000	D -
Solid Waste Franchise Fees	\$ 219,091	\$ 200,000	\$ 200,000	\$ 200,000	\$ -	-
Licenses and Registrations	\$ 189,697	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	-
1st Local Option Gas Tax	\$ 505,033	\$ 479,548	\$ 490,000	\$ 507,186	\$ 27,638	B -
Building Permits	\$ 742,745	\$ 525,000	\$ 850,000	\$ 675,000	\$ 150,000	E -
Zoning Fees	\$ 85,010	\$ 45,000	\$ 100,000	\$ 45,000	\$ -	-
Code Compliance Fines	\$ 93,343	\$ 60,000	\$ 117,000	\$ 60,000	\$ -	-
Other Building and Zoning	\$ 56,043	\$ 20,000	\$ 40,000	\$ 20,000	\$ -	-
Parks Fees	\$ 50,278	\$ 65,000	\$ 60,000	\$ 100,000	\$ 35,000	F -
Judgements and Fines	\$ 55,972	\$ 45,000	\$ 10,000	\$ 20,000	\$ -	(25,000) 1
Rentals from Town Hall Building Operations	\$ 233,661	\$ -	\$ -	\$ -	\$ -	-
Misc Revenues	\$ 271,085	\$ 190,000	\$ 145,000	\$ 260,000	\$ 100,000	G (30,000) 1
Grants	\$ 722,325	\$ -	\$ 8,000	\$ -	\$ -	-
Investment Income	\$ 106,284	\$ 100,000	\$ 45,000	\$ 50,000	\$ (50,000)	H -
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	\$ -	-
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	\$ -	\$ 18,115,000	\$ 14,737,996	\$ -	\$ (18,115,000)	J -
Total Revenues and Inflows	\$ 38,214,076	\$ 48,724,616	\$ 49,038,395	\$ 36,422,743	\$ (13,609,069)	1,307,196
<b>EXPENDITURES, OUTFLOWS AND FUND BALANCES:</b>						
Expenditures and Outflows:						
Mayor & Council	\$ 141,796	\$ 206,144	\$ 149,904	\$ 214,468	\$ 8,324	-
Town Clerk	\$ 490,039	\$ 615,145	\$ 609,025	\$ 475,769	\$ (139,376)	-
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	\$ -	-
Community Development	\$ 1,302,025	\$ 1,254,692	\$ 1,440,103	\$ 1,517,162	\$ 262,470	-
Public Works	\$ 1,103,402	\$ 1,029,388	\$ 1,028,483	\$ 1,077,182	\$ 47,794	-
Law Enforcement	\$ 10,333,732	\$ 10,325,672	\$ 10,232,550	\$ 10,618,265	\$ 292,593	-
Parks	\$ 1,713,071	\$ 2,165,968	\$ 2,157,965	\$ 2,262,797	\$ 96,829	\$ -
Cutler Bay Town Center	\$ 498,440	\$ -	\$ -	\$ -	\$ -	-
Transfer Out to Capital Projects	\$ 735,253	\$ 1,360,000	\$ 2,000,000	\$ -	\$ (1,360,000)	-
Transfer Out to Special Revenue	\$ 3,197	\$ -	\$ -	\$ -	\$ -	-
Transfer Out to Stormwater	\$ -	\$ -	\$ -	\$ -	\$ -	-
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	-
Fund Balance - Restricted						
Public safety	\$ 78,313	\$ 85,000	\$ 85,000	\$ 90,000	\$ 5,000	-
Land Purchase	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	-
Fund Balance - Assigned:						
Building: capital reserve	\$ -	\$ -	\$ -	\$ -	\$ -	-
Building: operating reserve	\$ -	\$ -	\$ -	\$ -	\$ -	-
Reserve for future land acquisition	\$ -	\$ -	\$ -	\$ -	\$ -	-
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	\$ -	-
Insurance contingencies	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ -	-
Other reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-
Total Fund Balances:	\$ 13,725,399	\$ 11,532,895	\$ 14,887,595	\$ 15,005,500	\$ 2,224,609	1,247,996
<b>Total Expenditures, Outflows and Fund Balances</b>	<b>\$ 38,214,076</b>	<b>\$ 48,724,616</b>	<b>\$ 49,038,395</b>	<b>\$ 36,422,743</b>	<b>\$ (13,609,069)</b>	<b>1,307,196</b>

**Budgeted FY 2022 Surplus \$117,905**



### **Significant Changes from 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 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.



# Mayor and Town Council

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	PROPOSED FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	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	\$ -	\$ -
Professional Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Contractual Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Travel & Per Diem	\$ 15,160	\$ 19,885	\$ 5,000	\$ 19,885	\$ -	\$ -
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	\$ -	\$ -
Dues, Subscriptions, Memberships	\$ 14,905	\$ 16,000	\$ 16,000	\$ 17,500	\$ 1,500	\$ -
Capital Outlay	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 141,796</b>	<b>\$ 206,144</b>	<b>\$ 149,904</b>	<b>\$ 214,468</b>	<b>\$ 8,324</b>	<b>\$ -</b>

### Significant Changes from the July 29, 2021 Budget Workshop

No Changes.

### Significant Changes from the Adopted Budget 20/21

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



# Town Clerk

## Budget Worksheet

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

### Significant Changes from the July 29, 2021 Budget Workshop

No Changes.

### Significant Changes from the 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.



# General Government

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	PROPOSED FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	NET CHANGE 8/26 WORKSHOP VS 7/29
Salaries	\$ 582,373	\$ 614,899	\$ 640,000	\$ 655,021	\$ 40,122 A	\$ -
Payroll Taxes	\$ 38,034	\$ 47,774	48,960	50,844	\$ 3,070 A	\$ -
Retirement Contributions	\$ 111,084	\$ 136,365	142,000	143,629	\$ 7,264 A	\$ -
Life and Health Insurance	\$ 73,312	\$ 90,000	85,000	90,000	\$ -	\$ -
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	\$ -	\$ -
Communications & Freight	\$ 84,731	\$ 90,956	85,000	89,034	\$ (1,922)	\$ -
Utilities	\$ 5,569	\$ 5,000	8,000	5,000	\$ -	\$ -
Rentals & Leases	\$ 424,267	\$ 602,818	600,000	622,207	\$ 19,389 D	\$ -
Insurance	\$ 250,398	\$ 262,000	255,000	276,000	\$ 14,000 E	\$ -
Repairs & Maintenance	\$ 55,220	\$ 69,447	60,000	67,277	\$ (2,170)	\$ -
Printing & Binding	\$ 3,512	\$ 2,500	2,100	2,500	\$ -	\$ -
Promotional	\$ -	\$ 4,000	-	4,000		\$ -
Other Current Charges	\$ 263,338	\$ 226,000	225,000	36,000	\$ (190,000) F	\$ -
Office Supplies	\$ 8,411	\$ 10,000	7,500	10,000	\$ -	\$ -
Operating Supplies	\$ 36,469	\$ 7,000	27,500	7,000	\$ -	\$ -
Dues, Subscriptions, Memberships	\$ 60,524	\$ 55,368	55,000	55,691	\$ 323	\$ -
Capital Outlay	\$ 3,026,692	\$ 8,457,530	8,463,000	7,530	\$ (8,450,000) G	\$ -
Debt Service - Principal	\$ 1,144,659	\$ 7,336,200	3,482,200	524,550	\$ (6,811,650) H	\$ -
Debt Service - Interest	\$ 191,179	\$ 426,100	422,000	672,650	\$ 246,550 H	\$ -
Contributions and Aid to Governmental Entities	\$ -	\$ -	-	-	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 6,852,633</b>	<b>\$ 18,850,593</b>	<b>\$ 15,241,260</b>	<b>\$ 3,867,288</b>	<b>\$ (15,045,704)</b>	<b>\$ 62,400</b>

### Significant Changes from 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 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.



# Quality Neighborhood IMP Program

(Part of General Government)

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	PROPOSED 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	\$ -	\$ -
<b>TOTAL</b>	<b>\$ 346,188</b>	<b>\$ 346,000</b>	<b>\$ 345,553</b>	<b>\$ 346,000</b>	<b>\$ -</b>	<b>\$ -</b>

### Significant Changes from the July 29, 2021 Budget Workshop

No Changes.

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

### Significant Changes from 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 Adopted Budget 20/21

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





# Town Attorney

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	PROPOSED 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		\$ -
Litigation Services	\$ -	\$ 50,000	0	\$ 50,000		\$ -
<b>TOTAL</b>	<b>\$ 484,074</b>	<b>\$ 500,000</b>	<b>\$ 400,000</b>	<b>\$ 500,000</b>		<b>\$ -</b>

### Significant Changes from the July 29, 2021 Budget Workshop

No Changes.

### Significant Changes from the Adopted Budget 20/21

No Proposed Changes.



# Community Development Department

## Budget Worksheet

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

### Significant Changes from the July 29, 2021 Budget Workshop

No Changes.

### Significant Changes from the 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).



# Public Works Department

## Budget Worksheet

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

### Significant Changes from the July 29, 2021 Budget Workshop

No Changes.

### Significant Changes from the 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.



# Police Department

## Budget Worksheet

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

### Significant Changes from the July 29, 2021 Budget Workshop

No Changes.

### Significant Changes from the 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.



# Parks and Recreation Department

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	PROPOSED 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 \$ -
Payroll Taxes	\$ 49,688	\$ 62,691	61,965	\$ 66,191	\$ 3,500	A \$ -
Retirement Contributions	\$ 76,518	\$ 108,993	108,000	\$ 115,110	\$ 6,117	A \$ -
Life and Health Insurance	\$ 89,310	\$ 113,500	100,000	\$ 113,500	\$ -	\$ -
Professional Fees	\$ -	\$ -	-	\$ -	\$ -	\$ -
Other Contractual Services	\$ 534,458	\$ 639,290	620,000	\$ 663,770	\$ 24,480	B \$ -
Travel & Per Diem	\$ 1,710	\$ 2,000	1,000	\$ 2,000	\$ -	\$ -
Communications & Freight	\$ 60	\$ 940	500	\$ 1,000	\$ 60	\$ -
Utilities	\$ 121,142	\$ 222,214	215,000	\$ 227,259	\$ 5,045	\$ -
Rentals & Leases	\$ 3,009	\$ 5,800	4,500	\$ 7,200	\$ 1,400	\$ -
Repairs & Maintenance	\$ 67,871	\$ 74,900	75,000	\$ 79,000	\$ 4,100	\$ -
Other Current Charges	\$ -	\$ 500	500	\$ 500	\$ -	
Office Supplies	\$ 3,518	\$ 2,500	2,500	\$ 3,000	\$ 500	
Operating Supplies	\$ 43,474	\$ 61,000	70,000	\$ 66,500	\$ 5,500	
Dues, Subscriptions, Memberships	\$ 12,429	\$ 12,150	12,000	\$ 12,530	\$ 380	
Capital Outlay	\$ 49,888	\$ 40,000	77,000	\$ 40,000	\$ -	
<b>TOTAL</b>	<b>\$ 1,713,071</b>	<b>\$ 2,165,968</b>	<b>\$ 2,157,965</b>	<b>\$ 2,262,797</b>	<b>\$ 96,829</b>	<b>\$ -</b>

### Significant Changes from the July 29, 2021 Budget Workshop

No Changes.

### Significant Changes from the 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).



# Special Revenue Fund

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	PROPOSED FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	NET CHANGE 8/26 WORKSHOP VS 7/29 WORKSHOP
<b>REVENUES:</b>			\$ -			\$ -
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	\$ -
Police Impact Fees	\$ 593	\$ 1,000	\$ 1,000	\$ 1,000	Not Presented	\$ -
Road Impact Fees	\$ 1,540	\$ 10,000	\$ 2,600	\$ 10,000	Not Presented	\$ -
Public Bldgs Impact Fees	\$ 1,185	\$ 10,000	\$ 2,000	\$ 10,000	Not Presented	\$ -
Fire/Rescue Impact Fees	\$ -	\$ -	\$ -	\$ -	Not Presented	\$ -
Forfeitures	\$ -	\$ -	\$ -	\$ -	Not Presented	\$ -
Interest	\$ 9,111	\$ 2,500	\$ 1,500	\$ 2,500	Not Presented	\$ -
Carryover	\$ 1,575,527	\$ 1,169,467	\$ 1,286,651	\$ 1,236,251	Not Presented	\$ 66,784
<b>Total Revenues and Transfers In</b>	<b>\$ 1,788,341</b>	<b>\$ 1,398,628</b>	<b>\$ 1,492,251</b>	<b>\$ 1,478,186</b>	<b>Not Presented</b>	<b>\$ 79,558</b>
<b>EXPENDITURES:</b>						
<b>Reserves - Special Revenue Fund:</b>						
Police	\$ 105,048	\$ 105,178	\$ 105,148	\$ 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	\$ -	\$ -	\$ -	\$ -		\$ -
Miscellaneous Expenses						
<b>Transfer to General Fund:</b>						
Public Works (local option gas taxes)	\$ 225,000	\$ 150,000	\$ 150,000	\$ 150,000	Not Presented	\$ -
Police (impact fees)	\$ -	\$ -	\$ -	\$ -		\$ -
Park (impact fees)	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Transfer to Special Revenue Projects:</b>						
Roads (impact fees)				\$ 45,000	Not Presented	\$ -
<b>Transfer to Capital Projects:</b>						
Parks (from impact fees)	\$ 276,690	\$ 37,000	\$ 106,000	\$ -		\$ (37,000)
Public Works (from gas taxes)	\$ -	\$ -	\$ -	\$ -		\$ -
<b>Total Expenses</b>	<b>\$ 1,788,341</b>	<b>\$ 1,398,628</b>	<b>\$ 1,491,251</b>	<b>\$ 1,478,186</b>	<b>Not Presented</b>	<b>\$ 79,558</b>



# Special Revenue Projects

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	PROPOSED FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	NET CHANGE 8/26 WORKSHOP VS 7/29 WORKSHOP
<b>The Children's Trust Fund</b>						
Revenues and Inflows: After School Program Grant	\$ 157,013	\$ 185,636	\$ 185,636	\$ 185,636	Not Presented	\$ -
Expenditures and Outflows: Children's Trust Program Costs	\$ 157,013	\$ 185,636	\$ 185,636	\$ 185,636	Not Presented	\$ -
<b>The Children's Trust - STEM Camp</b>						
Revenues and Inflows: Program Grant	\$ -	\$ 135,700	\$ 135,700	\$ 135,700	Not Presented	\$ -
Expenditures and Outflows: Children's Trust Program Costs	\$ -	\$ 135,700	\$ 135,700	\$ 135,700	Not Presented	\$ -
<b>DJJ Fund</b>						
Revenues and Inflows: Program Grant	\$ 51,684	\$ 61,500	\$ 61,500	\$ 61,500	Not Presented	\$ -
Expenditures and Outflows: Program Costs	\$ 51,684	\$ 61,500	\$ 61,500	\$ 61,500	Not Presented	\$ -
<b>The CITT Fund</b>						
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
<i>Total Revenues and Inflows</i>	\$ 5,482,859	\$ 5,680,216	\$ 6,046,125	\$ 7,298,885	Not Presented	\$ 1,618,669
<b>Expenditures and Outflows:</b>						
Expenditures and Outflows: Salaries and Benefits	\$ 21,884	\$ 22,480	\$ 22,480	\$ 22,456	Not Presented	\$ (24)
Expenditures and Outflows: Professional Fees	\$ 38,801	\$ -	\$ -	\$ 50,000	Not Presented	\$ 50,000
Expenditures and Outflows: Transportation						
Resurfacing	\$ 629,242	\$ -	\$ -	\$ 477,000	Not Presented	\$ 477,000
Traffic Calming Projects	\$ -	\$ -	\$ -	\$ 175,000	Not Presented	\$ 175,000
Expenditures and Outflows: Transit						
Circulator Bus	\$ 331,570	\$ 325,000	\$ 325,000	\$ 325,000	Not Presented	\$ -
Bus Shelter Design	\$ -	\$ 70,000	\$ -	\$ -	Not Presented	\$ (70,000)
Bus Shelter Construction	\$ -	\$ -	\$ -	\$ -		\$ -
MPO Transit Corridor Study	\$ -	\$ 50,400	\$ -	\$ 50,400	Not Presented	\$ -
Transfers Out	\$ 175,237	\$ 2,172,056	\$ 259,760	\$ 2,967,374	Not Presented	\$ 795,318
<i>Carryover</i>	\$ 4,286,125	\$ 3,040,280	\$ 5,438,885	\$ 3,231,655	Not Presented	\$ 191,375
	\$ 5,482,859	\$ 8,680,216	\$ 6,046,125	\$ 7,298,885	Not Presented	\$ 1,618,669
<b>Transit Fund</b>						
Revenues and Inflows: SMART Demo State Grant	\$ -	\$ 192,500	\$ -	\$ 192,500	Not Presented	\$ -
Revenues and Inflows: Transfer (PTP Funds)	\$ -	\$ 192,500	\$ -	\$ 192,500	Not Presented	\$ -
<i>Total Revenues and Inflows</i>	\$ -	\$ 385,000	\$ -	\$ 385,000	Not Presented	\$ -
Expenditures and Outflows: Contractual Services	\$ -	\$ 385,000	\$ -	\$ 385,000	Not Presented	\$ -
<i>Total Expenditures and Outflows</i>	\$ -	\$ 385,000	\$ -	\$ 385,000	Not Presented	\$ -
<b>Franjo Road JPA Fund</b>						
Revenues and Inflows: Local Grant - Miami Dade County	\$ -	\$ 541,786	\$ 441,786	\$ 2,454,752	Not Presented	\$ 1,912,966
Revenues and Inflows: Interfund Transfer In	\$ -	\$ -	\$ -	\$ 457,874	Not Presented	\$ 457,874
<i>Total Revenues and Inflows</i>	\$ -	\$ 541,786	\$ 441,786	\$ 2,912,626	Not Presented	\$ 2,370,840
Expenditures and Outflows: Design Costs and Construction						
Design Phase Costs	\$ -	\$ 541,786	\$ 441,786	\$ 100,000	Not Presented	\$ (441,786)
Construction	\$ -	\$ -	\$ -	\$ 2,812,626	Not Presented	\$ 2,812,626
<i>Total Expenditures and Outflows</i>	\$ -	\$ 541,786	\$ 441,786	\$ 2,912,626	Not Presented	\$ 2,370,840



# Special Revenue Projects (Continued)

## Budget Worksheet

CATEGORY	ACTUAL FY 19/20	ADOPTED FY 20/21	FY 20/21 ACTUAL PROJECTION	PROPOSED FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	NET CHANGE 8/26 WORKSHOP VS 7/29 WORKSHOP
<b>Transportation Fund</b>						
<b><u>Revenues and Inflows: Transportation Master Plan Update</u></b>						
Revenues and Inflows: Local Grant TPO	\$ -	\$ 100,000	\$ 100,000	\$ -	Not Presented	\$ (100,000)
Revenues and Inflows: Interfund Transfer In	\$ -	\$ 25,000	\$ 5,000	\$ 20,000	Not Presented	\$ (5,000)
<b>Total Revenues and Inflows</b>	\$ -	\$ 125,000	\$ 105,000	\$ 20,000	Not Presented	\$ (105,000)
Expenditures and Outflows: Contractual Services	\$ -	\$ 125,000	\$ 105,000	\$ 20,000	Not Presented	\$ (105,000)
<b><u>Revenues and Inflows: SW 82nd Ave Roadway Improvements:</u></b>						
Revenues and Inflows: Interfund Transfer In (PTP funds)	\$ -	\$ -	\$ -	\$ 97,000	Not Presented	\$ 97,000
Expenditures and Outflows: Professional Fees (Design)	\$ -	\$ -	\$ -	\$ 97,000	Not Presented	\$ 97,000
<b>Sidewalks Fund</b>						
<b><u>Lincoln City Park Sidewalk and Pad</u></b>						
Revenues:						
Transfer (Road Impact Fees)	\$ -	\$ -	\$ -	\$ 45,000	Not Presented	\$ 45,000
Expenditures:						
Contractual Services	\$ -	\$ -	\$ -	\$ 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	PROPOSED FY 21/22	NET CHANGE 7/29 WORKSHOP VS ADOPTED FY 20/21	NET CHANGE 8/26 WORKSHOP VS 7/29 WORKSHOP
Net Position, Beginning	\$ 5,523,816	\$ 5,122,600	\$ 5,359,915	\$ 5,095,410	Not Presented	\$ (27,190)
Revenues:			\$ -			\$ -
Stormwater Billings	\$ 1,011,443	\$ 1,025,000	\$ 1,025,000	\$ 1,025,000	Not Presented	\$ -
Interest and other	\$ 326		\$ -			\$ -
Grants	\$ 17,141	\$ 800,000	\$ -	\$ 800,000	Not Presented	\$ -
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	\$ 124,500	\$ 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	\$ -		\$ -			\$ -
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	\$ 3,974,409	\$ 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	PROPOSED 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	-
Professional Services	48,992	127,000	132,000	313,000	Not Presented	186,000
Other Contractual Services	628,601	761,000	725,000	786,000	Not Presented	25,000
Contractual Services-CR Sec 3	-	-	-	-	Not Presented	-
Contractual Services-Saga Bay 1.7	-	-	-	-	Not Presented	-
Franjo Park Drainage	-	-	-	-	Not Presented	-
Whispering Pines Swale Imp.	-	-	-	-	Not Presented	-
Travel & Per Diem	178	5,300	500	5,300	Not Presented	-
Communications & Freight	0	-	-	-	Not Presented	-
Rentals & Leases	15,503	15,589	15,000	15,589	Not Presented	-
Repairs & Maintenance	923	2,250	1,500	2,250	Not Presented	-
Printing & Binding	6,478	10,000	6,000	10,000	Not Presented	-
Office Supplies	-	2,000	-	2,000	Not Presented	-
Operating Supplies	1,621	4,000	2,000	4,000	Not Presented	-
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	-
Depreciation	212,733	200,000	250,000	275,000	Not Presented	75,000
Capital Outlay	-	-	-	-	Not Presented	-
Other Debt Service	57,197	53,000	53,000	50,000	Not Presented	(3,000)
<b>TOTAL</b>	<b>\$ 1,279,098</b>	<b>\$ 1,505,538</b>	<b>\$ 1,510,006</b>	<b>\$ 1,795,753</b>	<b>\$ -</b>	<b>\$ 290,215</b>

### Significant Changes from the 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.