



# Town of Highland Beach

## Notice of Public Meeting Protocol

The Town of Highland Beach is committed to serving the needs of the public while also working to ensure the safety and health of the town's staff, the community, and visitors alike.

The following information is guidance for preregistration for Zoom or telephone participation, and for viewing and providing public comments at the meeting:

### ZOOM PARTICIPATION:

**Online or Telephone Access** – Access to the meeting will begin on the date and time of the meeting.

- To Join Meeting: All interested persons **must preregister** to participate by contacting Town Clerk Lanelda Gaskins at [publiccomments@highlandbeach.us](mailto:publiccomments@highlandbeach.us) or by calling (561) 278-4548 no later than one (1) business day prior to the meeting date (**e.g. by 4:30 P.M. on a Monday if the meeting is scheduled for that Tuesday; and by 4:30 P.M.**).
- Meeting access information and instructions will be provided to those persons two hours prior to the meeting.
- The video camera display feature will only be enabled for Public Hearing Quasi-Judicial matters and during public comments only. The video camera display feature will be disabled for public use.

For additional information on using Zoom, please visit Zoom Support by click on the following link: <https://support.zoom.us/hc/en-us>.

**Viewing Only** - To view the meeting, preregistration is not required. The public can view the meeting on the following:

- Highland Beach TV Channel 99 online streaming on the Town's website and via Highland Beach YouTube at <https://www.youtube.com/channel/UCTAGr8WCa44Y3Q2Bb6UN2mw>.

### PROVIDING PUBLIC COMMENT:

Persons desiring to provide public comments must do so by one of the methods listed below. Public comments will be limited to five minutes (three minutes for special Commission meeting items only) per person during the designated section of the agenda. If an interested person desires to provide written public comment, all comments must be directed to Lanelda Gaskins, Town Clerk as follows:

### TO SEND COMMENTS IN ADVANCE VIA EMAIL:

- To submit public comments, click on the link <https://mmportal6.teamunicode.com//> to go to the Agendas and Meeting webpage. At the top of the page click on "Public Comments" to submit your comments, or
- Submit your comments to [publiccomments@highlandbeach.us](mailto:publiccomments@highlandbeach.us).
- The Town will receive such public comments no later than two (2) hours prior to the meeting. If timely received, Town staff will read the public comment at the meeting.

- Live Zoom Video Participation - If attending via Zoom online, please follow Zoom instructions above. Once the meeting gets to the applicable public comment period, the host of the meeting will allow public participants (audio only) into the meeting from the waiting room, to provide live public comment.
- Live Zoom Telephone Participation - If attending via Zoom by telephone, please follow the instructions above. Once the meeting gets to the appropriate public comment period, the host of the meeting will allow public participants into the meeting from the waiting room, to provide live public comment.

Should you have any questions, please feel free to contact the Town Clerk's Office at (561) 278-4548.



# TOWN OF HIGHLAND BEACH TOWN COMMISSION SPECIAL MEETING AGENDA

**Tuesday, June 21, 2022 AT 12:00 PM**

## **TOWN HALL COMMISSION CHAMBERS**

3614 S. OCEAN BOULEVARD  
HIGHLAND BEACH, FL 33487

### **Town Commission**

<b>Douglas Hillman</b>	<b>Mayor</b>
<b>Natasha Moore</b>	<b>Vice Mayor</b>
<b>Peggy Gossett-Seidman</b>	<b>Commissioner</b>
<b>Evalyn David</b>	<b>Commissioner</b>
<b>John Shoemaker</b>	<b>Commissioner</b>
<b>Marshall Labadie</b>	<b>Town Manager</b>
<b>Lanelda Gaskins</b>	<b>Town Clerk</b>
<b>Glen J. Torcivia</b>	<b>Town Attorney</b>

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1. **CALL TO ORDER**

2. **ROLL CALL**

3. **PLEDGE OF ALLEGIANCE**

4. **PUBLIC COMMENTS**

Public Comments will be limited to three (3) minutes per speaker.

5. **BUDGET PRESENTATION**

[A.](#) Proposed Operating Budget Presentation for Fiscal Year 2023

6. **BUDGET MEETINGS**

July 19, 2022 - 1:30 P.M.	Town Commission Special Meeting
August 04, 2022 - 12:00 P.M.	Town Commission Special Meeting
August 25, 2022 - 12:00 P.M.	Town Commission Special Meeting

September 06, 2022 - 5:01 P.M. Town Commission Special First Public Hearing  
Budget Meeting

September 21, 2022 - 5:01 P.M. Town Commission Special Second Public Hearing  
Budget Meeting

**7. TOWN COMMISSION COMMENTS**

Commissioner John Shoemaker

Commissioner Evalyn David

Commissioner Peggy Gossett-Seidman

Vice Mayor Natasha Moore

Mayor Douglas Hillman

**8. ADJOURNMENT**

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NOTE: Any person, firm or corporation decides to appeal any decision made by the Town Commission with respect to any matter considered at this meeting, such person will need to ensure that a verbatim record including testimony and evidence upon which the appeal is to be based. (State Law requires the above Notice. Any person desiring a verbatim transcript shall have the responsibility, at his/her own cost, to arrange for the transcript.) The Town neither provides nor prepares such record.

In accordance with the Americans with Disabilities Act, persons who need accommodation in order to attend or participate in this meeting should contact Town Hall 561-278-4548 within a reasonable time prior to this meeting in order to request such assistance

**File Attachments for Item:**

A. Proposed Operating Budget Presentation for Fiscal Year 2023



# Overview of Proposed FY 2023 Operating Budget

June 21, 2022



*"Working to Enhance ... 3 Miles of Paradise"*



## FY 2023 Preliminary Budget Overview

- Slight (1%) Decrease in Millage Rate proposed
  - Recognized a 10.75% increase in Taxable Value
  - Reduction in Debt Service Millage (0.0350 mills) as part of Water Rate Transition
- Budget balanced with pledged reserve funds (Fund Balance)
  - Pledged reserves in the amount of \$375,000 (Reduced from \$642,000)
- Increase in Fire-Rescue budget of \$712,832 (13% increase)
  - 4% increase from City of Delray Beach Interlocal Agreement
  - 1 Fire Chief Position
  - Design/Consulting Fees – (Does not include Fire Station construction activity)
  - 1 EMS Vehicle
- Funding of salaries and benefits under Collective Bargaining Agreements
  - Assumed healthcare and related insurance increase of 7% (Preliminary)
  - FOP Union fixed increase of 3.5% (Last year of current agreement)
  - PBA Union step plan to increase range from 2% to 8.1% [depending on rank and step position](Last year of current agreement)
  - Non-Union employees 5% plus Cost of Living adjustment to Salary Table
  - Evaluation of one-time employee payment to address unsettled economic conditions



## FY 2023 Preliminary Budget Overview (Cont.)

- Funding of Capital Projects
  - EMS Vehicle - \$275,000
  - North & South Entry Signs - \$150,000
  - Road/Bridge Repairs - \$100,000
  - Rehab Lift Station #2 - 150,000
  - Replace VFDs for Wells, Feed and Transfer Pumps - \$300,000





## FY 2022 Accomplishments

### Fire-Rescue Department

Contracted Architect and Construction Manager at Risk

Contracted Medical Director

Submitted COCPN

Closed a \$5 Million, Private Bank Loan

Adopted Fire Code

Recruit Fire Chief

Contract Audit

### Completed Water/Sewer Rate Study Update

### Sanitary Sewer Rehabilitation Project

### Rehabilitate Lift Station #2 & #3

### Rehabilitate Well No. 6

### Replace Membrane Stage Turbo Pumps

### Storm Sewer Repair Bel Lido



## FY 2022 Accomplishments (Cont.)

- 🌊 Implemented Police Department Marine Unit
- 🌊 Police Department Accreditation
- 🌊 Adoption Building Recertification Ordinance & Program
- 🌊 Crosswalk Overhead Lighting Project
- 🌊 Adoption of Right-of-Way Ordinance
- 🌊 Fund Balance Policy Update
- 🌊 Recruitment of Finance Director (Finance Department Reorganization)
- 🌊 Investment Policy Update



## FY 2023 Strategic Projects/Initiatives

- Fire-Rescue Department
  - Commence Construction of Fire Station
  - Procure Station Apparatus and Equipment
  - Recruit Fire Personnel
  - Formalize Operational Protocols
- Marine Accessory Structures Ordinance
- Town Entry Signs
- PBA Collective Bargaining Agreement FY 2023-2026
- FOP Collective Bargaining Agreement FY 2023-2026
- Bel Lido Bridge Repairs
- Rehabilitate Well No. 8
- Replace VFDs for Water Plant
- Improve Finance/Accounting Department Accuracy, Speed & Reporting
- Human Resource/Personnel Policy and Procedures



## FY 2023 Preliminary Millage Rate

- Proposed Total Millage Rate 3.2294 Mills
  - Operating Millage Unchanged – 3.2294 Last 4 years
  
- Reduction in Debt Service Millage 0.3581 Mills
  - From 0.3931 to 0.3581 – Reduction of 0.0350
  - -8.9% due to transition in Water Rates
  
- Combined Proposed Millage 3.5875 Mills



# Town's Taxable Assessed Value

- 10.75 % Change in Taxable Value (1 Year)
- 4.92% Average Annual Change in Taxable Value (5 Years)
  - 5.71% Average Annual Change in Taxable Value (10 Years)

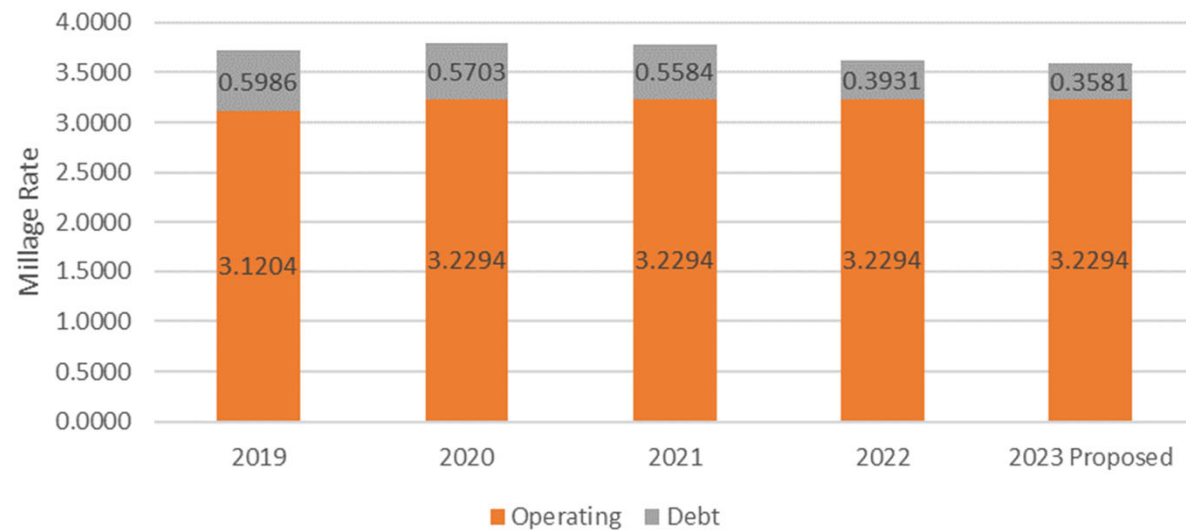




# Town's Proposed Tax Rate

- Total Millage Rate Change of **-1.0%** as compared to prior year

Combined Millage Rate

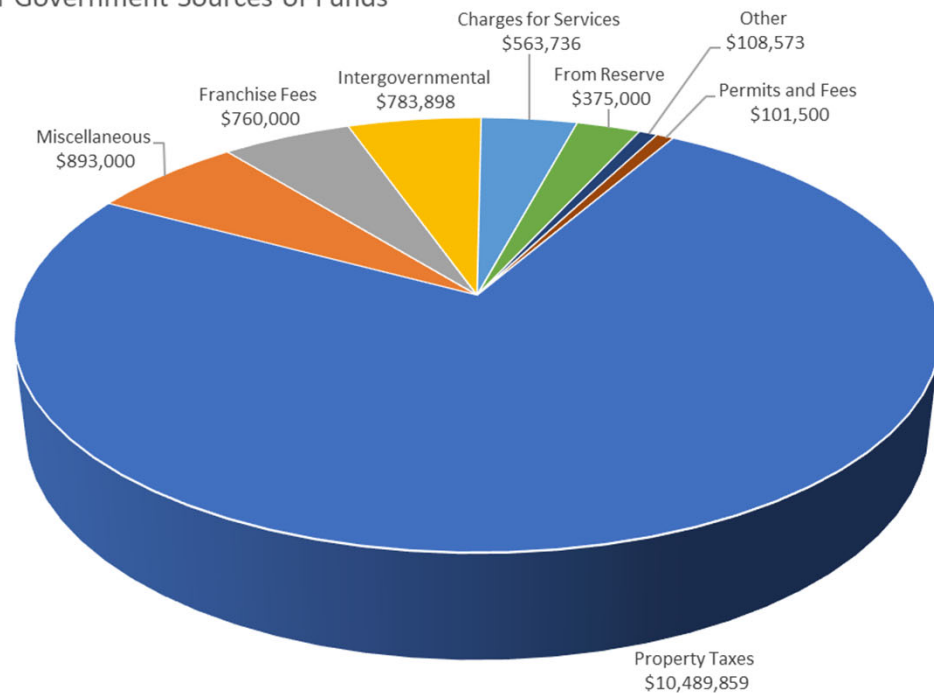




## Preliminary FY2023 General Fund Revenues

- Ad Valorem (Property Tax) continues to represent over 74% of General Revenues.
- Miscellaneous revenues are administrative reimbursements from other funds (Water, Sewer, Building) to cover shared expenditures.
- Intergovernmental revenues are shared revenues from the State (Gas Tax, Sales Tax, etc.).
- Revenue from Reserve funds represents funds from prior years' surpluses.

General Government Sources of Funds





## Preliminary FY2023 General Fund Revenues (Cont.)

- Property Taxes (Ad Valorem) increased.
- Estimated increase in Intergovernmental (Shared) Revenues based on the overall health of the Florida economy.
- Permits and Fees continue to strengthen.
- Drawing from Reserve to fund Fire Department capital purchase.
- Other revenue sources based on actual data through April 2022.
- Overall estimated 6.3% increase in General Fund Revenues.

Revenue Source	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Property Taxes	\$ 9,580,365	\$ 10,489,859	\$ 909,494	9.5%
Intergovernmental	717,900	783,898	65,998	9.2%
Franchise Fees	750,000	760,000	10,000	1.3%
Permits and Fees	50,000	101,500	51,500	103.0%
Charges for Services	540,000	563,736	23,736	4.4%
Fines & Forfeitures	10,700	6,500	(4,200)	-39.3%
Interest Income	82,500	29,073	(53,427)	-64.8%
Rents & Leases	67,000	73,000	6,000	9.0%
Miscellaneous	802,000	893,000	91,000	11.3%
From Reserve	642,908	375,000	(267,908)	-41.7%
Total	<u>\$ 13,243,373</u>	<u>\$ 14,075,566</u>	<u>\$ 832,193</u>	<u>6.3%</u>





## Preliminary FY2023 General Fund Expenditures

- Salaries & Related represent approximately 37% of the total budget. The estimated increase in budget is based on full staffing levels (4 additional FTEs) plus an anticipated merit increase and increase in healthcare costs.
- Operating expenditures represent approximately 54% of the total budget.
- Capital Projects include the anticipated purchase of a Fire Rescue vehicle at \$275K
- Decrease in Interfund Transfers (from Water Fund) due to reduction in DS Millage.
- Overall increase in General Fund Expenditures of 5.6%.

Expenditure by Category	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Salaries & Related	\$ 4,308,337	\$ 5,140,288	831,951	19.3%
Operations	7,660,501	7,602,909	(57,592)	-0.8%
Capital Project	267,436	331,850	64,414	24.1%
Interfund Transfers	1,094,445	1,000,519	(93,926)	-8.6%
	<u>\$ 13,330,719</u>	<u>\$ 14,075,566</u>	<u>744,847</u>	<u>5.6%</u>

### General Government Uses of Funds





## Preliminary FY2023 General Fund Expenditures (Cont.)

- Created a new Shared Support Services Department to track general governmental shared services between departments and funds. Shifted staff from Town Manager and added 1 new position. Shifted communication, network, and other IT-related costs from other departments into Shared Support Services Department.
- Fire Rescue fund increase includes new Fire Chief position and related benefits and increases in Fire Rescue contract with City of Delray Beach.
- Increase 1 new staff position within the Public Works Department.

Expenditure by Department	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
TOWN COMMISSION	\$ 197,525	\$ 190,367	\$ (7,158)	-3.6%
TOWN MANAGER	642,250	544,887	(97,363)	-15.2%
TOWN CLERK	480,216	414,457	(65,759)	-13.7%
FINANCE	569,333	600,142	30,809	5.4%
LEGAL COUNSEL	185,000	200,000	15,000	8.1%
PUBLIC WORKS	324,913	376,208	51,295	15.8%
POST OFFICE	132,050	149,186	17,136	13.0%
SHARED SUPPORT SERVICES	443,690	613,668	169,978	38.3%
POLICE DEPARTMENT	2,897,992	2,890,131	(7,861)	-0.3%
FIRE RESCUE	5,425,325	6,138,157	712,832	13.1%
SOLID WASTE	488,180	492,235	4,055	0.8%
LIBRARY	424,800	440,609	15,809	3.7%
INTERFUND TRANSFERS	1,094,445	1,000,519	(93,926)	-8.6%
RESERVE FOR CONTINGENCY	25,000	25,000	-	0.0%
Total	\$ 13,330,719	\$ 14,075,566	744,847	5.6%



## Preliminary FY2023 General Fund Balance

- Based on the proposed budget for FY2023, expenditures will exceed revenues by \$375,000 related to Fire Rescue (Vehicle and a portion of design consulting fees) that will be charged to Fire Rescue Reserves. The reduction in unassigned Fund Balance is based on the Fund Balance Policy which fixes Budgeted Stabilization and Disaster Recovery at a fixed 16.7% of General Fund Expenditures.

<b>Fund Balance/Equity/Unrestricted Net Positions</b>			
	<b>Estimate</b>	<b>Projection</b>	<b>Projection</b>
	<b>9/30/2021</b>	<b>9/30/2022</b>	<b>9/30/2023</b>
General Fund	\$ 10,499,270	\$ 10,362,887	\$ 9,987,887
\$ Change		(136,383)	(375,000)
% Change		-1.3%	-3.6%
Fund Balance Policy			
Budget Stabilization	\$ 2,056,555	\$ 2,058,413	\$ 2,287,995
Disaster Recovery	2,056,555	2,058,413	2,287,995
Fire Rescue	4,000,000	4,000,000	3,625,000
Unassigned	2,386,160	2,246,061	1,786,898
Total	<u>\$ 10,499,270</u>	<u>\$ 10,362,887</u>	<u>\$ 9,987,887</u>



## Preliminary FY2023 Discretionary Sales Surtax Fund

- Preliminary projections indicate an increase in Discretionary Sales Tax revenue from the State of Florida.
- Shifting Discretionary Sales Tax capital projects from FY2022 into FY2023 (Town Entry Signs) \$150K.
- Road/Bridge Repairs \$100K.

Revenue Source	FY2022 Amended Budget	FY2022 Projection	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Intergovernmental	\$ 225,000	\$ 276,812	\$ 275,000	\$ 50,000	22.2%
Interest Income	-	-	-	-	0.0%
From Reserve	300,000	-	155,000	(145,000)	-48.3%
<b>Total</b>	<b>\$ 525,000</b>	<b>\$ 276,812</b>	<b>\$ 430,000</b>	<b>\$ (95,000)</b>	<b>-18.1%</b>

Expenditure by Category	FY2022 Amended Budget	FY2022 Projection	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Salaries & Related	\$ -	\$ -	\$ -	\$ -	0.0%
Operations	-	-	-	-	0.0%
Capital Project	595,119	324,530	430,000	(165,119)	-27.7%
<b>Total</b>	<b>\$ 595,119</b>	<b>\$ 324,530</b>	<b>\$ 430,000</b>	<b>\$ (165,119)</b>	<b>-27.7%</b>
Canceled/Reduced/Move Forward Projects		\$ 270,589			



## Preliminary FY 2023 Capital Projects

Fund	Project Name	Est. Cost	Status	Funding Source	2022	2023
Discret. Sales Surtax	Office Renovation in Town Hall for Fire & HR	\$50,365	Complete	Infrastructure Sales Tax/FB	59,895	
Discret. Sales Surtax	North & South Entry Signs	\$150,000	Moved Forward	Infrastructure Sales Tax/FB		150,000
Discret. Sales Surtax	Road/Bridge Repairs	\$100,000	New	Infrastructure Sales Tax/FB		100,000
Discret. Sales Surtax	Upgrade Library Conf. Room	\$10,000	New	Infrastructure Sales Tax/FB		10,000
Discret. Sales Surtax	Upgrade Town Hall Security	\$15,000	New	Infrastructure Sales Tax/FB		15,000
Discret. Sales Surtax	IT/Computers Upgrade	\$25,000	New	Infrastructure Sales Tax/FB		25,000
Discret. Sales Surtax	Replace North Side Chain Link Fence	<del>\$25,000</del>	Canceled	Infrastructure Sales Tax/FB		
Discret. Sales Surtax	Replace Town Benches and Garbage Cans	\$30,000	To be Completed	Infrastructure Sales Tax/FB	30,000	
Discret. Sales Surtax	Two Police Vehicles	\$96,115	Complete	Infrastructure Sales Tax/FB	96,115	54,000
Discret. Sales Surtax	Vehicle for Fire Recue Chief	\$47,520	To be Completed	Infrastructure Sales Tax/FB	47,520	
Discret. Sales Surtax	Axon Police Body Cameras	\$46,000	Complete	Infrastructure Sales Tax/FB	46,000	46,000
Discret. Sales Surtax	Police Tasers	\$45,000	Complete	Infrastructure Sales Tax/FB	45,000	
Discret. Sales Surtax	New Acs	\$30,000	New	Infrastructure Sales Tax/FB		30,000
Discret. Sales Surtax	UV Protection for Town Hall A/C System	<del>\$35,000</del>	Canceled	Infrastructure Sales Tax/FB	-	
<b>Total Discretionary Sales Surtax Projects</b>					<b>\$ 324,530</b>	<b>\$ 430,000</b>



## Preliminary FY2023 Discretionary Sales Tax Fund Balance

- Based on the proposed budget for FY2023, certain projects were pushed forward from FY2022 to FY2023.

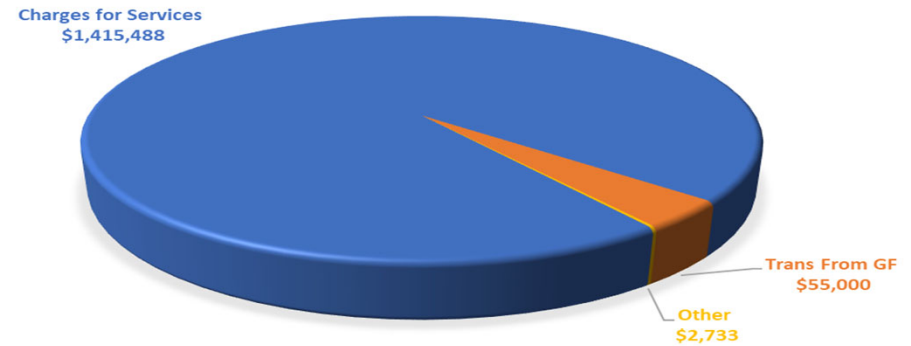
	<u>Fund Balance/Equity/Unrestricted Net Positions</u>		
	<u>Estimate</u> <u>9/30/2021</u>	<u>Projection</u> <u>9/30/2022</u>	<u>Projection</u> <u>9/30/2023</u>
Discretionary ST Fund	392,530	344,812	189,812
\$ Change		(47,718)	(155,000)
% Change		-12.2%	-45.0%



## Preliminary FY2023 Building Department (Revenues)

- Charges for Services represent over 96% of total revenue associated with this fund. FY2023 Preliminary Budget is based on a conservative projection of FY2022 actuals.
- Transfer from General Fund represents a fixed amount of allocated labor for planning and zoning activity .
- Due to the overall health of this fund, no pledge from Reserve is anticipated.

BUILDING DEPARTMENT SOURCES OF FUNDS



Revenue Source	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Permits & Fees	\$1,074,000	\$1,415,488	\$ 341,488	31.8%
Interest Income	1,000	\$ 2,733	1,733	173.3%
From Reserve	111,204	\$ -	(111,204)	-100.0%
Trans From GF	55,000	\$ 55,000	-	0.0%
Total	<u>\$1,241,204</u>	<u>\$1,473,221</u>	\$ 232,017	18.7%





## Preliminary FY2023 Building Department (Expenditures)

- Increase in Salaries & Related predominately driven by an increase in anticipated cost of living and related increase in benefits.
- Increase in operational cost associated with an anticipated increase in sub-contracted inspection services.
- Minimal Capital Projects anticipated in FY2023 primarily due to the completion of FY2021 and FY2022 Capital Projects.

Expenditure by Category	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Salaries & Related	\$ 674,200	\$ 728,051	\$ 53,851	8.0%
Operations	\$ 514,629	\$ 714,170	199,541	38.8%
Capital Project	\$ 67,330	\$ 31,000	(36,330)	-54.0%
Interfund Transfers	\$ -	\$ -	-	0.0%
<b>Total</b>	<b>\$1,256,159</b>	<b>\$1,473,221</b>	<b>\$ 217,062</b>	<b>17.3%</b>

Building Department Uses of Funds







## Preliminary FY2023 Building Fund Balance

- Early projections for FY2022 indicate revenues will exceed expenditures by \$591,404
- Based on the proposed budget for FY2023, revenues will equal expenditures.

Building Fund  
\$ Change  
% Change

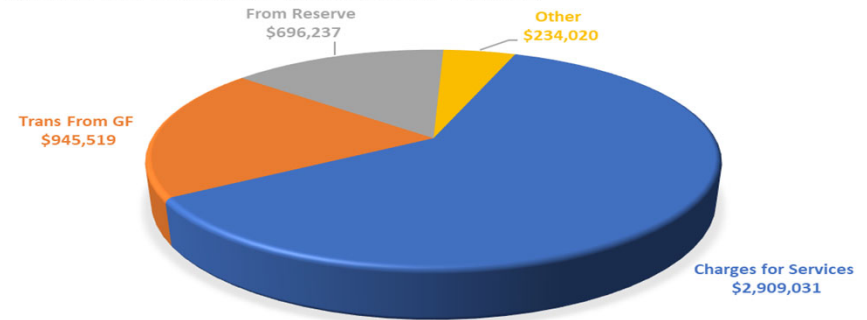
<u>Fund Balance/Equity/Unrestricted Net Positions</u>		
<u>Estimate</u>	<u>Projection</u>	<u>Projection</u>
<u>9/30/2021</u>	<u>9/30/2022</u>	<u>9/30/2023</u>
1,735,279	2,326,683	2,326,683
	591,404	-
	34.1%	0.0%



## Preliminary FY2023 Water Fund (Revenues)

- The preliminary Budget assumed a 10% rate increase as forecasted by consultant.
- Assumed no additional ARPA funds during FY2023.
- Budgeting an increase in pledged reserves in FY2023 to offset the reduction in water sales & Transfer from GF
- Transfer from GF is reduced which coincides with consultants' forecast.
- Overall increase in revenues 0.6% (primarily due to reduction in ARPA funds).

WATER DEPARTMENT SOURCES OF FUNDS



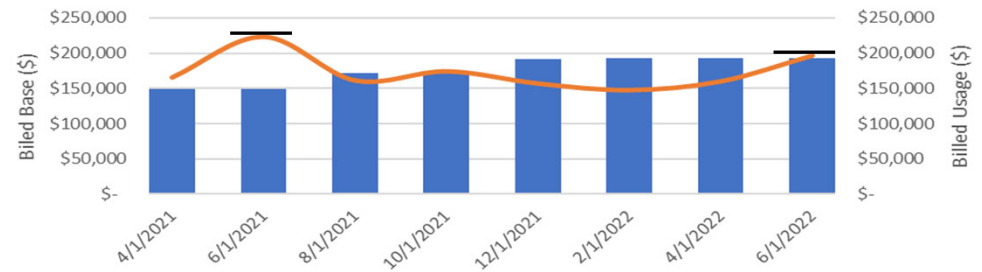
Revenue Source	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Charges for Services	\$ 2,668,200	\$ 2,909,031	\$ 240,831	9.0%
Interest Income	40,000	12,020	(27,980)	-70.0%
ARPA	234,325	-	(234,325)	-100.0%
Other	223,000	222,000	(1,000)	-0.4%
From Reserve	552,665	696,237	143,572	26.0%
Trans From GF	1,039,445	945,519	(93,926)	-9.0%
<b>Total</b>	<b>\$ 4,757,635</b>	<b>\$ 4,784,807</b>	<b>\$ 27,172</b>	<b>0.6%</b>



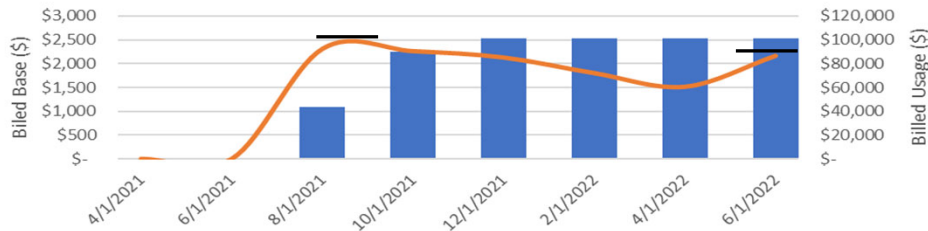
## Preliminary FY2023 Water Fund (Revenue Data)

- Water Base Fees increased from the recommended rate study.
- Water Usage Fees increased, yet usage decreased. *Starting to pick up, but still less than the prior year*

Water Base & Usage Billed (\$)



Irrigation Base & Usage Billed (\$)



- Irrigation Base Fees were established based on the last rate increase and remain steady.
- Irrigation usage fees decreased, *but starting to pick up, but still less than the prior year.*



## Preliminary FY2023 Water Fund (Revenue Data)

- Water rates were adjusted and reconfigured effective April 1, 2021, to add additional tiers and an irrigation customer class. Usage rates were adjusted by 11% while base fees remained constant.
- 10% rate increase is projected for both base and usage fees.

Rate Class / Tier	FY2020 Rate	Rate Class / Tier	4/1/2021 Rate	FY2022 Rate	FY2023 Rate
<b>Water Flate Rate</b>	\$ 33.59		\$ 40.00	\$ 40.00	\$ 44.00
<b>MF Usage Charge</b>		<b>All Customers</b>			
1K to 13K	2.41	0 to 10K	2.13	2.36	2.60
14K to 23K	2.90	10K to 20K	2.88	3.20	3.52
24K+	5.15	20K to 55K	4.47	4.96	5.46
		55K to 80K	6.50	7.22	7.94
		80K+	8.50	9.44	10.38
<b>Other</b>		<b>Irrigation Customers</b>			
1K to 19K	2.41	0 to 55K	4.47	4.96	5.46
20K to 49K	4.18	55K to 80K	6.50	7.22	7.94
50k+	5.15	80K+	8.50	9.44	10.38

Water Customer By Class			
Rate Class	Accounts	Units	Pct of Total
Single Family Residential	383	420	9.6%
Multi-Family Residential	76	3,849	87.6%
Other	5	124	2.8%
	464	4,393	100.0%



## Preliminary FY2023 Water Fund (Expenditures)

- Moderate increase in Salaries & Related (Department is fully staffed).
- Preliminary Operations budget based on FY2022 projected expenditures.
- Slight Reduction in Capital Project Expenditures.
- Level Debt Service.
- Overall decrease in expenditures of 2.9% primarily due to lower operations costs and slightly reduced Capital Projects.

Expenditure by Category	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Salaries & Related	\$ 1,050,700	\$ 1,086,573	\$ 35,873	3.4%
Operations	1,833,122	1,720,353	(112,769)	-6.2%
Capital Project	493,145	428,689	(64,456)	-13.1%
DS	1,549,230	1,549,192	(38)	0.0%
Interfund Transfers	-	-	-	0.0%
Total	\$ 4,926,197	\$ 4,784,807	\$ (141,390)	-2.9%

Water Department Uses of Funds

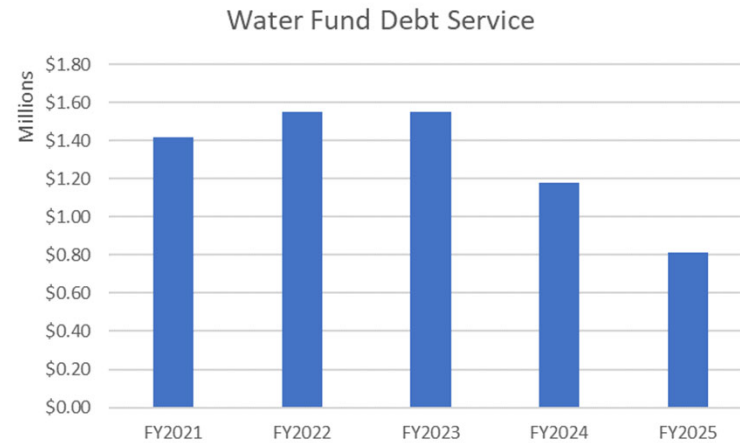




## Preliminary FY2023 Water Fund (Expenditure Data)

- Debt Service remains constant through FY2023 and reduces in FY2024 by \$369K and FY2025 by another \$369K.

Loan No.	Pmts Months	Annual Debt Service	Maturity Date
500200	Mar & Sept	\$ 198,311	Sep-30
502901	Mar & Sept	738,424	Mar-24
500210	Jun & Dec	263,473	Dec-37
500201	Mar & Sept	52,136	Sep-30
BOA	All	296,880	Feb-29
		<u>\$ 1,549,224</u>	





## Preliminary FY2023 Water Fund Balance

- Early projections for FY2022 indicate expenditures will exceed revenues by \$157,415, this amount was offset by the receipt of ARPA funds during FY2022.
- Based on the proposed budget for FY2023, expenditures will exceed revenues by \$696,237 and will need pledge reserves.

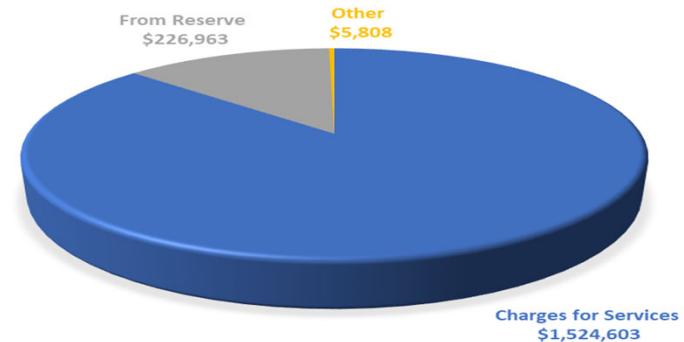
	<b>Fund Balance/Equity/Unrestricted Net Positions</b>		
	<b>Estimate</b>	<b>Projection</b>	<b>Projection</b>
	<b>9/30/2021</b>	<b>9/30/2022</b>	<b>9/30/2023</b>
Water Fund	4,138,930	3,981,515	3,285,278
\$ Change		(157,415)	(696,237)
% Change		-3.8%	-17.5%
Estimated Day Cash		336	251
Fund Balance / (Operating Expenses/365)			



## Preliminary FY2023 Sewer Fund (Revenues)

- The preliminary Budget assumed a 12% rate increase as forecasted by the consultant.
- Sewer revenue is projected to be less than the FY2022 budget by (\$207K). Sewer cap set at 20Kgal Bi-monthly and reduced water usage.
- Assumed no additional ARPA funds during FY2023.
- Budgeting a \$227K pledge from reserve to bridge the budget gap.

SEWER DEPARTMENT SOURCES OF FUNDS



Revenue Source	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Charges for Services	\$ 1,569,000	\$ 1,524,603	\$ (44,397)	-2.8%
Interest Income	\$ 5,000	\$ 5,808	\$ 808	16.2%
ARPA	\$ 565,675	\$ -	\$ (565,675)	-100.0%
From Reserve	\$ -	\$ 226,963	\$ 226,963	100.0%
Other	\$ -	\$ -	\$ -	0.0%
Total	\$ 2,139,675	\$ 1,757,374	\$ (382,301)	-17.9%



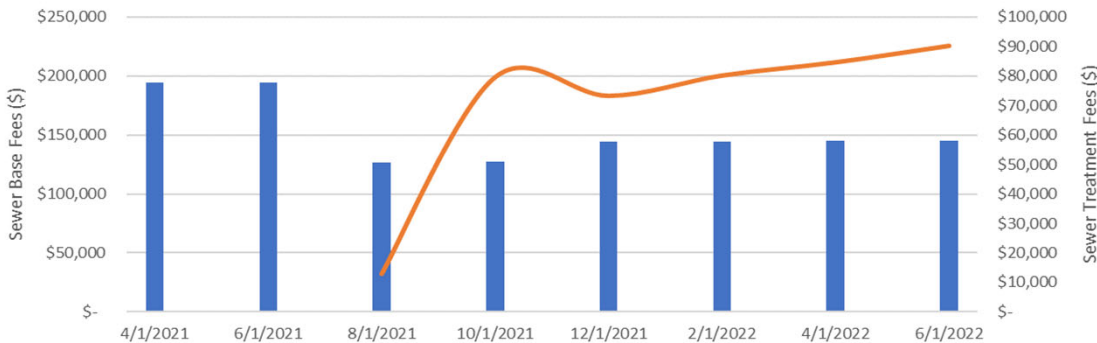


## Preliminary FY2023 Sewer Fund (Revenue Data)

- Sewer rates were adjusted and reconfigured effective April 1, 2021, to add a usage rate and tier. Rates were adjusted by 13% while base fees remained constant.
- 12% rate increase is projected for both base and usage fees.

Rate Class / Tier	FY2020 Rate	Rate Class / Tier	4/1/2021 Rate	FY2022 Rate	FY2023 Rate
Sewer Flat Rate	\$ 44.03		\$ 29.55	\$ 33.39	\$ 37.40
<b>All Residential</b>					
0 to 20K			2.41	2.72	3.05
<b>Commercial</b>					
All			2.41	2.72	3.05

Sewer Revenue



Sewer Customer By Class

Rate Class	Accounts	Units	Pct of Total
Single Family Residential	383	420	9.6%
Multi-Family Residential	76	3,836	87.6%
Other	5	124	2.8%
	<b>464</b>	<b>4,380</b>	<b>100%</b>



## Preliminary FY2023 Sewer Fund (Expenditures)

- Preliminary Operations budget based on FY2022 projected expenditures and increase from the City of Delray Beach for Treatment Cost.
- Reduction in Capital Project Expenditures.

Expenditure by Category	FY2022 Amended Budget	Preliminary FY2023 Budget	Budget to Budget \$ Change	Budget to Budget % Chng
Salaries & Related	\$ -	\$ -	\$ -	0.0%
Operations	\$ 1,545,523	\$ 1,532,374	\$ (13,149)	-0.9%
Capital Project	\$ 661,000	\$ 225,000	\$ (436,000)	-66.0%
Interfund Transfers	\$ -	\$ -	\$ -	0.0%
Total	\$ 2,206,523	\$ 1,757,374	\$ (449,149)	-20.4%

### Sewer Department Uses of Funds



"Working to Enhance ... 3 Miles of Paradise"

29



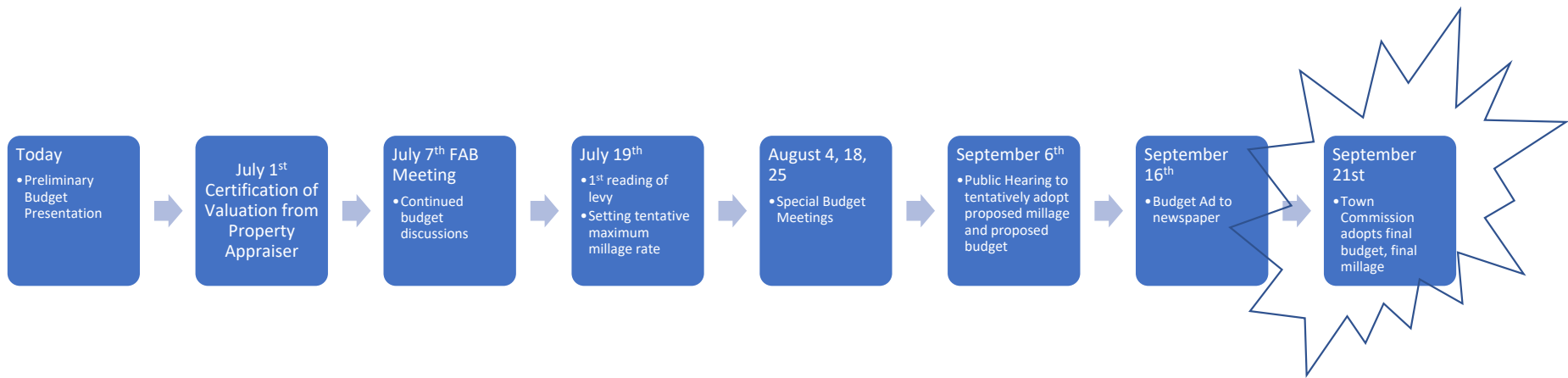
## Preliminary FY2023 Sewer Fund Balance

- Early projections for FY2022 indicate revenues will exceed expenditures by \$317,974, primarily due to the receipt of ARPA Funds during FY2022.
- Based on the proposed budget for FY2023, expenditures will exceed revenues by \$226,963 and will need to pledge reserves.

	<b>Fund Balance/Equity/Unrestricted Net Positions</b>		
	<b>Estimate 9/30/2021</b>	<b>Projection 9/30/2022</b>	<b>Projection 9/30/2023</b>
Sewer Fund	2,431,979	2,749,953	2,522,990
\$ Change		317,974	(226,963)
% Change		13.1%	-8.3%
Estimated Day Cash		577	524
Fund Balance / (Operating Expenses/365)			



# FY 2023 Budget Calendar Events





# FY 2023 Budget

## Questions

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2022-23 MANAGER REVIEW BUDGET
Dept 310.000 - REVENUES					
Revenue					
001-310.000-311.000	* CURRENT AD VALOREM TAXES	9,738,626	9,580,365	9,382,094	10,488,659
001-310.000-311.100	DELINQUENT AD VALOREM TAXES			1,318	1,200
001-310.000-312.000	LOCAL OPTIONAL GAS TAX	30,847	31,000	18,955	32,000
001-310.000-313.100	FRANCHISE FEES-FPL	672,036	725,000	408,146	735,000
001-310.000-313.400	FRANCHISE FEES-FPU	20,460	25,000	20,529	25,000
001-310.000-313.600	* COMMUNICATIONS SERVICE TAX	251,365	276,000	145,639	275,968
001-310.000-331.200	DISASTER RELIEF FUNDING	16,633			
001-310.000-334.200	POLICE GRANT REVENUE-STATE	12,495			
001-310.000-334.390	STATE GRANT-OTHER PHYSICAL ENV	27,350			
001-310.000-335.120	STATE REVENUE SHARING PROCEEDS	104,047	90,000	49,028	90,000
001-310.000-335.150	ALCOHOLIC BEVERAGE LICENSES	636	700	8,808	8,200
001-310.000-335.180	LOCAL GOVT HALF-CENT SALES TAX	320,492	290,000	222,109	345,000
001-310.000-335.190	MOTOR FUEL TAX REBATE	554	1,200	1,464	3,000
001-310.000-335.195	RECYCLING REVENUE SHARING PROG		500	2,236	2,000
001-310.000-335.210	FDOT- STREETLIGHT SUBSIDY	19,807	20,000	19,230	19,230
001-310.000-338.000	SHARE COUNTY OCCUPATIONAL LIC.	10,120	8,500	5,713	8,500
001-310.000-341.900	ZONING FEES, BOARD REVIEW FEES			2,500	1,500
001-310.000-341.920	CERTIFICATION,COPIES,LIEN SEARCH	78,637	50,000	45,306	100,000
001-310.000-343.400	GARBAGE/SOLID WASTE REVENUE	533,491	540,000	469,986	563,736
001-310.000-351.000	COURT FINES		1,500	1,675	2,000
001-310.000-351.100	MISC POLICE INCOME	7,216	1,200	420	1,000
001-310.000-352.000	LIBRARY FINES & FEES	1,037	7,000	1,648	3,000
001-310.000-354.200	VIOLATION OF LOCAL ORDINANCES		1,000	250	500
001-310.000-361.000	INTEREST ON INVESTMENTS	5,605	80,000		29,073
001-310.000-361.100	INVESTMENT EARNINGS- TAX COLL.		2,500		
001-310.000-362.000	RENT- U.S. POSTAL STATION	25,000	25,000	16,667	25,000
001-310.000-362.200	LEASE-SPRINT PCS	45,021	42,000	46,538	48,000
001-310.000-364.000	DISPOSITION OF FIXED ASSETS	8,010	2,000	6,949	3,000
001-310.000-366.400	CONTRIBUTIONS PRIVATE SOURCES			2,000	
001-310.000-369.100	* ADMINISTRATIVE REIMBUSEMENTS	400,000	735,000	490,000	850,000
001-310.000-369.300	INSURANCE REIMBURSEMENTS		15,000		
001-310.000-369.400	OTHER MISCELLANEOUS REVENUES	65,490	15,000	2,363	10,000
001-310.000-369.600	REIMBURSEMENT- DELRAY BEACH	132,258	35,000		
001-310.000-369.700	EMS TRANSPORT FEES				30,000
001-310.000-389.900	* APPROPRIATION FROM RESERVE		642,908		375,000
TOTAL REVENUE		12,527,233	13,243,373	11,371,571	14,075,566
NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES		12,527,233	13,243,373	11,371,571	14,075,566
* NOTES TO BUDGET: DEPARTMENT 310.000 REVENUES					
311.000	CURRENT AD VALOREM TAXES				
	OPER 3.2294/DEBT 0.3581 (REDUCTION .035)				
313.600	COMMUNICATIONS SERVICE TAX				
	USED 5 YR AVERAGE				
369.100	ADMINISTRATIVE REIMBUSEMENTS				
	FROM WATER & BLDG TO GF ADMIN REIMB				
389.900	APPROPRIATION FROM RESERVE				
	FOOTNOTE AMOUNTS:				375,000
	FIRE RESCUE IMPLEMENTATION -- EMS VEHICLE / CONSULTING				
	DEPT '310.000' TOTAL				375,000
Dept 511.000 - TOWN COMMISSION					
Expenditure					
001-511.000-511.000	EXECUTIVE SALARIES AND WAGES	64,894	63,000	42,000	63,000
001-511.000-521.000	FICA TAXES	4,896	4,820	3,213	4,820
001-511.000-522.000	RETIREMENT CONTRIBUTIONS	20,073	20,000	13,035	20,054
001-511.000-524.000	WORKERS' COMPENSATION	170	250	219	2,098
001-511.000-531.000	PROFESSIONAL FEES	3,703	7,500	2,300	7,500
001-511.000-540.000	TRAVEL AND PER DIEM	8,137	12,000	979	12,000
001-511.000-541.000	COMMUNICATIONS	149	3,000		
001-511.000-541.100	POSTAGE & FREIGHT	4,825	7,500	4,542	7,500
001-511.000-545.000	INSURANCE & BONDS				2,520
001-511.000-549.001	OTH CURR CHG-ADVERTISING	94	3,500		3,500
001-511.000-549.005	OTH CURR CHG-PRINTING & PUBS	16,474	20,000	7,139	20,000
001-511.000-549.008	OTH CURR CHG-GIFTS & AWARDS	142	1,500	239	5,000
001-511.000-549.010	* OTH CURR CHG-PROMOTIONS	14,048	40,000	39,668	30,000
001-511.000-552.000	OPERATING SUPPLIES	1,965	2,000	256	2,000
001-511.000-552.005	EXP ACCT. MAYOR	74	500	87	500

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2022-23 MANAGER REVIEW BUDGET
Dept 511.000 - TOWN COMMISSION					
Expenditure					
001-511.000-552.010	EXP ACCT. VICE MAYOR		500		500
001-511.000-552.015	EXP ACCT. COMMISSIONER 1		500		500
001-511.000-552.020	EXP ACCT. COMMISSIONER 2	537	500		500
001-511.000-552.025	EXP ACCT. COMMISSIONER 3		500		500
001-511.000-552.100	UNIFORMS		375		375
001-511.000-554.000 *	BOOKS,DUES,EDUCATION,SUBSCRIPT	3,847	9,580	4,698	7,500
TOTAL EXPENDITURE		144,028	197,525	118,375	190,367
NET OF REVENUES/APPROPRIATIONS - 511.000 - TOWN COMMIS		(144,028)	(197,525)	(118,375)	(190,367)
* NOTES TO BUDGET: DEPARTMENT 511.000 TOWN COMMISSION					
549.010	OTH CURR CHG-PROMOTIONS				
	FOOD TRUCK EVENTS				
	QTR COFFEE W MAYOR				
	QTR CONDO PRESIDENTS				
	OTHER				
554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT				
	FLORIDA LEAGUE OF CITIES				
	PALM BEACH COUNTY LEAGUE OF CITIES				
	INTERGOVERNMENTAL CLEARING HOUSE MEMBERSHIP				
	FLORIDA SHORE AND BEACH PRESERVATION ASSOCIATION				
	FLORIDA LEAGUE OF CITIES ANNUAL CONFERENCE REGISTRATION				
	FIRST AMENDMENT FOUNDATION - GOVERNMENT IN SUNSHINE MANUALS				
	FLORIDA LEAGUE OF MAYORS				
Dept 512.000 - TOWN MANAGER					
Expenditure					
001-512.000-512.000	REGULAR SALARIES & WAGES	255,443	403,500	200,809	328,500
001-512.000-515.200	EDUCATION INCENTIVE PAY	8,000	8,000	6,000	8,000
001-512.000-521.000	FICA TAXES	18,483	30,600	13,273	17,350
001-512.000-522.000	RETIREMENT CONTRIBUTIONS	35,996	52,000	28,537	48,500
001-512.000-523.000	HEALTH INSURANCE/ALLOWANCE	56,401	80,200	39,467	62,600
001-512.000-524.000	WORKERS' COMPENSATION	470	900	160	3,356
001-512.000-531.000 *	PROFESSIONAL FEES	44,841	40,000	35,275	40,000
001-512.000-534.000	OTHER CONTRACTUAL SERVICES	27,350			7,500
001-512.000-540.000	TRAVEL AND PER DIEM	1,853	4,600	2,586	7,000
001-512.000-540.100	TRAINING & DEVELOPMENT	450	2,100	895	2,500
001-512.000-541.100	POSTAGE & FREIGHT	136	350	85	350
001-512.000-545.000	INSURANCE & BONDS	957	2,500	1,205	5,031
001-512.000-549.008	OTH CURR CHG-GIFTS & AWARDS	1,176	3,000	221	3,500
001-512.000-552.000	OPERATING SUPPLIES	2,919	3,000	2,277	3,200
001-512.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	2,531	11,500	3,423	7,500
TOTAL EXPENDITURE		457,006	642,250	334,213	544,887
NET OF REVENUES/APPROPRIATIONS - 512.000 - TOWN MANAGE		(457,006)	(642,250)	(334,213)	(544,887)
* NOTES TO BUDGET: DEPARTMENT 512.000 TOWN MANAGER					
531.000	PROFESSIONAL FEES				
	PROFESSIONAL SERVICES/LOBBYING				
Dept 512.100 - TOWN CLERK					
Expenditure					
001-512.100-512.000	REGULAR SALARIES & WAGES	205,383	189,300	109,354	196,261
001-512.100-515.200	EDUCATION INCENTIVE PAY	12,000	12,000	6,462	12,000
001-512.100-521.000	FICA TAXES	15,296	17,300	8,704	15,392
001-512.100-522.000	RETIREMENT CONTRIBUTIONS	38,941	43,720	24,964	41,480
001-512.100-523.000	HEALTH INSURANCE/ALLOWANCE	47,021	53,000	31,315	72,642
001-512.100-524.000	WORKERS' COMPENSATION	470	800	130	5,035
001-512.100-534.000	OTHER CONTRACTUAL SERVICES	46,434	66,830	2,319	2,500
001-512.100-540.000	TRAVEL AND PER DIEM	2,802	3,250	2,098	3,500
001-512.100-540.100	TRAINING & DEVELOPMENT	1,590	1,650	405	1,800
001-512.100-541.100	POSTAGE & FREIGHT	1,295	3,500	1,793	3,500
001-512.100-545.000	INSURANCE & BONDS				6,047
001-512.100-549.001	OTH CURR CHG-ADVERTISING	5,241	7,500	4,575	7,500
001-512.100-549.009 *	OTH CURR CHG-ELECTIONS	1,762	59,566	48,507	25,000
001-512.100-552.000	OPERATING SUPPLIES	3,536	5,000	2,008	5,000
001-512.100-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	1,739	15,300	9,118	15,300
001-512.100-564.000	MACHINERY AND EQUIPMENT	1,713	1,500	834	1,500
TOTAL EXPENDITURE		385,223	480,216	252,586	414,457

		2020-21	2021-22	2021-22	2022-23
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/22	MANAGER REVIEW BUDGET
Dept 512.100 - TOWN CLERK					
NET OF REVENUES/APPROPRIATIONS - 512.100 - TOWN CLERK		(385,223)	(480,216)	(252,586)	(414,457)
* NOTES TO BUDGET: DEPARTMENT 512.100 TOWN CLERK					
549.009	OTH CURR CHG-ELECTIONS				
	FOOTNOTE AMOUNTS:				25,000
	2023 GENERAL ELECTION, MARCH 14, 2023 INCLUDE LEGAL ADVERTISEMENTS (ENGLISH & SPANISH), PALM BEACH COUNTY SUPERVISOR OF ELECTION VOTING EQUIPMENT COSTS, POLL WORKERS COST (TEMPORARY HIRES), GENERAL LIABILITY INSURANCE FOR USE OF POLLING LOCATION, AND DELIVERY & PICK UP OF ELECTION EQUIPMENT				
	DEPT '512.100' TOTAL				25,000
Dept 513.000 - FINANCE					
Expenditure					
001-513.000-512.000	REGULAR SALARIES & WAGES	262,263	221,397	164,378	345,436
001-513.000-515.200	EDUCATION INCENTIVE PAY	7,231	12,000	3,539	8,000
001-513.000-521.000	FICA TAXES	18,932	23,500	12,725	25,485
001-513.000-522.000	RETIREMENT CONTRIBUTIONS	49,786	62,000	25,458	68,594
001-513.000-523.000	HEALTH INSURANCE/ALLOWANCE	28,216	33,000	22,599	45,195
001-513.000-524.000	WORKERS' COMPENSATION	675	1,100	178	5,035
001-513.000-532.000	ACCOUNTING AND AUDITING	33,940	48,200	20,600	50,000
001-513.000-534.000	OTHER CONTRACTUAL SERVICES	29,411	104,000	67,450	25,000
001-513.000-540.000	TRAVEL AND PER DIEM		3,843	1,257	4,500
001-513.000-540.100	TRAINING & DEVELOPMENT	1,569	2,500		3,000
001-513.000-541.100	POSTAGE & FREIGHT	4,964	3,800	2,992	3,850
001-513.000-544.000	RENTALS AND LEASES	2,299	3,100	2,087	3,000
001-513.000-545.000	INSURANCE & BONDS	701	1,757	783	6,047
001-513.000-546.000	REPAIRS & MAINTENANCE- GENERAL	87			
001-513.000-552.000	OPERATING SUPPLIES	2,091	6,200	5,730	5,000
001-513.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	1,450	2,000	1,247	2,000
001-513.000-564.000	MACHINERY AND EQUIPMENT	2,636	500		
001-513.000-566.100	SOFTWARE	51,710	40,436	5,330	
TOTAL EXPENDITURE		497,961	569,333	336,353	600,142
NET OF REVENUES/APPROPRIATIONS - 513.000 - FINANCE		(497,961)	(569,333)	(336,353)	(600,142)
Dept 514.000 - LEGAL COUNSEL					
Expenditure					
001-514.000-531.100	PROFESSIONAL FEES- GEN LEGAL	88,962	135,000	84,723	150,000
001-514.000-531.300	PROFESIONAL FEES- LEGAL OTHER		50,000	70	50,000
TOTAL EXPENDITURE		88,962	185,000	84,793	200,000
NET OF REVENUES/APPROPRIATIONS - 514.000 - LEGAL COUNS		(88,962)	(185,000)	(84,793)	(200,000)
Dept 519.000 - PUBLIC WORKS					
Expenditure					
001-519.000-512.000	REGULAR SALARIES & WAGES	36,999	38,400	25,863	78,525
001-519.000-514.000	OVERTIME		1,000	863	2,957
001-519.000-521.000	FICA TAXES	2,916	3,000	1,955	6,233
001-519.000-522.000	RETIREMENT CONTRIBUTIONS	3,754	4,600	2,742	8,816
001-519.000-523.000	HEALTH INSURANCE/ALLOWANCE	25,687	18,500	17,293	54,990
001-519.000-524.000	WORKERS' COMPENSATION	810	1,300	105	3,356
001-519.000-531.000	PROFESSIONAL FEES	2,136	41,913	17,421	45,000
001-519.000-534.000	OTHER CONTRACTUAL SERVICES	138,485	125,000	76,669	90,000
001-519.000-540.000	TRAVEL AND PER DIEM		1,500	290	1,500
001-519.000-540.100	TRAINING & DEVELOPMENT	537	1,000		1,000
001-519.000-545.000	INSURANCE & BONDS				4,031
001-519.000-546.000	REPAIRS & MAINTENANCE- GENERAL	52,849	65,000	37,244	50,000
001-519.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	4,267	5,000	2,928	5,000
001-519.000-549.003	OTH CURR CHG-LICENSE & PERMITS		200		300
001-519.000-552.000	OPERATING SUPPLIES	15,420	15,000	12,012	22,500
001-519.000-552.250	OPERATING SUPPLIES- SAFETY	544	1,000		1,000
001-519.000-552.400	OPERATING SUPPLIES-GASOLINE	511	2,500	453	1,000
001-519.000-563.000	IMPROVEMENTS OTHER THAN BLDG.	876			
TOTAL EXPENDITURE		285,791	324,913	195,838	376,208
NET OF REVENUES/APPROPRIATIONS - 519.000 - PUBLIC WORK		(285,791)	(324,913)	(195,838)	(376,208)
Dept 519.100 - POST OFFICE					
Expenditure					
001-519.100-512.000	REGULAR SALARIES & WAGES	72,146	88,450	49,822	99,503
001-519.100-515.200	EDUCATION INCENTIVE PAY	2,000	2,000	1,385	2,000
001-519.100-521.000	FICA TAXES	5,505	7,200	3,864	7,765
001-519.100-522.000	RETIREMENT CONTRIBUTIONS	6,684	10,900	5,237	10,735
001-519.100-523.000	HEALTH INSURANCE/ALLOWANCE	17,747	16,000	10,962	17,942
001-519.100-524.000	WORKERS' COMPENSATION	200	400	144	2,517

40



GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2022-23 MANAGER REVIEW BUDGET
Dept 519.100 - POST OFFICE					
Expenditure					
001-519.100-525.000	UNEMPLOYMENT COMPENSATION	2,184			
001-519.100-544.000 *	RENTALS AND LEASES	2,509	2,500	1,858	2,500
001-519.100-545.000	INSURANCE & BONDS	300	300	225	3,024
001-519.100-552.000	OPERATING SUPPLIES	838	3,800	1,040	2,700
001-519.100-552.100	UNIFORMS	282	500	310	500
TOTAL EXPENDITURE		110,395	132,050	74,847	149,186
NET OF REVENUES/APPROPRIATIONS - 519.100 - POST OFFICE		(110,395)	(132,050)	(74,847)	(149,186)
* NOTES TO BUDGET: DEPARTMENT 519.100 POST OFFICE					
544.000	RENTALS AND LEASES				
	POSTAGE METER LEASE (QUARTERLY)				
Dept 519.300 - SHARED SUPPORT SERVICES					
Expenditure					
001-519.300-512.000	REGULAR SALARIES & WAGES				163,000
001-519.300-515.200	EDUCATION INCENTIVE PAY				5,500
001-519.300-521.000	FICA TAXES				13,500
001-519.300-522.000	RETIREMENT CONTRIBUTIONS				17,738
001-519.300-523.000	HEALTH INSURANCE/ALLOWANCE				28,243
001-519.300-524.000	WORKERS' COMPENSATION				3,356
001-519.300-534.000 *	OTHER CONTRACTUAL SERVICES	132,380	107,300	81,427	111,250
001-519.300-541.000 *	COMMUNICATIONS	100,980	94,890	82,686	104,900
001-519.300-543.000	UTILITY SERVICES	29,512	60,000	21,154	36,000
001-519.300-544.000 *	RENTALS AND LEASES	4,803	6,000	3,453	18,000
001-519.300-545.000 *	INSURANCE & BONDS	58,805	100,000	83,627	4,031
001-519.300-549.000 *	OTHER CURRENT CHARGES-GENERAL	24,843	22,500	12,301	22,800
001-519.300-549.006 *	OTH CURR CHG-TAXES & ASSESSMNT	8,114	18,500	7,636	15,000
001-519.300-552.000 *	OPERATING SUPPLIES	14,316	19,500	15,827	15,000
001-519.300-552.940	DISASTER PREPARATION SUPPLIES		5,000		
001-519.300-563.000	IMPROVEMENTS OTHER THAN BLDG.	(258)			
001-519.300-566.100 *	SOFTWARE		10,000		55,350
TOTAL EXPENDITURE		373,495	443,690	308,111	613,668
NET OF REVENUES/APPROPRIATIONS - 519.300 - SHARED SUPP		(373,495)	(443,690)	(308,111)	(613,668)
* NOTES TO BUDGET: DEPARTMENT 519.300 SHARED SUPPORT SERVICES					
534.000	OTHER CONTRACTUAL SERVICES				
	IT PROFESSIONAL SERVICES (ANNUAL CONTRACT)				
	WEBSITE MAINTENANCE FEE (SERVER/NETWORK UPGRADES)				
	REVERSE 911 (ONSOLVE)				
	BATTERY BACK UP REPLACEMENTS				
	WEBSITE ASSESSMENT AND SPECIAL PROJECT (CONTENT)				
	MUNICODE (CODIFICATION OF ORDINANCES)				
	DOCUMENT MANAGEMENT (SCANNING, INDEXING AND IMPORTING)				
541.000	COMMUNICATIONS				
	ATT (FIBER INTERNET)				
	ATT (PHONE VOIP)				
	COMCAST (CABLE AND BACK UP INTERNET)				
	ATT SUPPORT AGREEMENT				
	EMPLOYEE CELL PHONE STIPENDS				
	SPRINT/TMOBILE				
	COMCAST (METRO E FIBER; CH. 99)				
	LICENSE PLATE RECOGNITION				
	CELL PHONES ASSIGNED TO PATROL VEHICLES				
	IN CAR LAPTOP AIR CARDS				
	ANNUAL RADIO MAINTENANCE/PROGRAMMING (PORTABLES)				
	GPS MONITORING FOR POLICE VEHICLES				
	EMERGENCY OPERATIONS MIGI DEVICES				
544.000	RENTALS AND LEASES				
	TOSHIBA COPIER LEASE (POLICE, TOWN HALL, FINANCE, LIBRARY, BUILDING)				
545.000	INSURANCE & BONDS				
	GF PORTION OF GL, PROPERTY AND AUTO INSURANCE (ADD'L 2%)				
549.000	OTHER CURRENT CHARGES-GENERAL				

		2020-21	2021-22	2021-22	2022-23
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/22	MANAGER REVIEW BUDGET
Dept 519.300 - SHARED SUPPORT SERVICES					
CREDIT CARD PROCESSING FEES; INC. BUILDING DEPARTMENT					
LOCK BOX PROCESSING					
549.006					
OTH CURR CHG-TAXES & ASSESSMNT					
SOLID WASTE AUTHORITY - DISPOSAL FEES					
INSPECTOR GENERAL FEE					
552.000					
OPERATING SUPPLIES					
SHREDDING					
OFFICE SUPPLIES					
566.100					
SOFTWARE					
BSA ANNUAL FEE					
NEOGOV ANNUAL FEE					
PDQ DEPLOY (BS&A UPDATE SOFTWARE)					
LASERFICHE ANNUAL FEE					
MUNICODE AGENDA MANGEMENT SOFTWARE					
ADOBE SUBSCRIPTIONS (33 LICENSES)					
MICROSOFT LICENSES (90 LEGACY EMAILS; 50 ACTIVE LICENSES; 5 PERMIUM LICENSES; 3 VISIO LICENSES)					
VIRTUAL MEETING SOFTWARE					
EMAIL COMMUNICATION SOFTWARE					
Dept 521.000 - POLICE DEPARTMENT					
Expenditure					
001-521.000-512.000	REGULAR SALARIES & WAGES	1,207,169	1,465,000	891,182	1,599,356
001-521.000-514.000	OVERTIME	21,607	30,000	22,734	49,185
001-521.000-515.000	SPECIAL PAY	18,433	19,000	9,120	25,080
001-521.000-515.100	SHIFT DIFFERENTIAL PAY	24,530	33,000	22,833	19,112
001-521.000-515.200	EDUCATION INCENTIVE PAY	25,001	32,000	17,595	28,000
001-521.000-521.000	FICA TAXES	97,745	118,000	71,503	128,548
001-521.000-522.000	RETIREMENT CONTRIBUTIONS	412,050	392,000	226,094	426,874
001-521.000-523.000	HEALTH INSURANCE/ALLOWANCE	231,469	296,000	174,477	312,553
001-521.000-524.000	WORKERS' COMPENSATION	40,473	65,000	3,907	28,110
001-521.000-531.000	PROFESSIONAL FEES	2,981	7,550	3,449	5,000
001-521.000-534.000	OTHER CONTRACTUAL SERVICES	237,104	88,470	83,595	80,000
001-521.000-540.000	TRAVEL AND PER DIEM	3,099	6,000	2,089	7,500
001-521.000-540.100	TRAINING & DEVELOPMENT	4,897	18,060	5,845	12,500
001-521.000-541.000	COMMUNICATIONS	16,119	18,393	16,792	
001-521.000-541.100	POSTAGE & FREIGHT	306	200	78	200
001-521.000-545.000	INSURANCE & BONDS				56,968
001-521.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	19,454	22,350	15,267	15,000
001-521.000-546.150	MARINE MAINTENANCE				21,045
001-521.000-549.013	OTH CURR CHG-ANNUAL PHYSICALS		3,500	38	1,500
001-521.000-552.000	OPERATING SUPPLIES	24,482	35,554	27,841	9,500
001-521.000-552.100	UNIFORMS	11,307	10,500	6,006	11,000
001-521.000-552.400	OPERATING SUPPLIES-GASOLINE	20,119	31,000	16,988	38,000
001-521.000-552.450	MARINE GASOLINE				12,000
001-521.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	4,464	6,415	4,660	3,100
001-521.000-564.000	MACHINERY AND EQUIPMENT		200,000	183,347	
001-521.000-566.100	SOFTWARE	12,495			
TOTAL EXPENDITURE		2,435,304	2,897,992	1,805,440	2,890,131
NET OF REVENUES/APPROPRIATIONS - 521.000 - POLICE DEPA		(2,435,304)	(2,897,992)	(1,805,440)	(2,890,131)
Dept 522.000 - FIRE RESCUE					
Expenditure					
001-522.000-512.000	REGULAR SALARIES & WAGES				156,058
001-522.000-521.000	FICA TAXES				11,175
001-522.000-522.000	RETIREMENT CONTRIBUTIONS				41,439
001-522.000-523.000	HEALTH INSURANCE/ALLOWANCE				27,418
001-522.000-531.000	PROFESSIONAL FEES	27,302	420,125	151,045	250,000
001-522.000-534.000	OTHER CONTRACTUAL SERVICES	4,689,810	4,990,200	3,840,465	5,353,067
001-522.000-540.000	TRAVEL AND PER DIEM				2,500
001-522.000-540.100	TRAINING & DEVELOPMENT				2,500
001-522.000-546.000	REPAIRS & MAINTENANCE- GENERAL	8,715	15,000	2,363	15,000
001-522.000-552.000	OPERATING SUPPLIES				500
001-522.000-552.150	UNIFORMS ALLOWANCE				500
001-522.000-552.400	OPERATING SUPPLIES-GASOLINE				1,500
001-522.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT				1,500
001-522.000-564.000 *	MACHINERY AND EQUIPMENT				275,000
TOTAL EXPENDITURE		4,725,827	5,425,325	3,993,873	6,138,157
NET OF REVENUES/APPROPRIATIONS - 522.000 - FIRE RESCUE		(4,725,827)	(5,425,325)	(3,993,873)	(6,138,157)

		2020-21	2021-22	2021-22	2022-23
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/22	MANAGER REVIEW BUDGET
Dept 522.000 - FIRE RESCUE					
* NOTES TO BUDGET: DEPARTMENT 522.000 FIRE RESCUE					
564.000	MACHINERY AND EQUIPMENT				
	FOOTNOTE AMOUNTS:				275,000
	EMS VEHICLE -- CRESTLINE				
	DEPT '522.000' TOTAL				275,000
Dept 534.000 - SOLID WASTE					
Expenditure					
001-534.000-534.000	OTHER CONTRACTUAL SERVICES	454,670	479,880	262,611	485,235
001-534.000-552.000	OPERATING SUPPLIES	3,743	8,300		7,000
TOTAL EXPENDITURE		458,413	488,180	262,611	492,235
NET OF REVENUES/APPROPRIATIONS - 534.000 - SOLID WASTE		(458,413)	(488,180)	(262,611)	(492,235)
Dept 571.000 - LIBRARY					
Expenditure					
001-571.000-512.000	REGULAR SALARIES & WAGES	209,491	217,500	145,988	235,936
001-571.000-515.200	EDUCATION INCENTIVE PAY	7,693	8,000	5,539	8,000
001-571.000-521.000	FICA TAXES	17,874	17,200	11,392	18,611
001-571.000-522.000	RETIREMENT CONTRIBUTIONS	42,717	43,300	26,651	45,552
001-571.000-523.000	HEALTH INSURANCE/ALLOWANCE	41,631	47,000	28,891	47,059
001-571.000-524.000	WORKERS' COMPENSATION	740	1,200	266	6,713
001-571.000-531.000	PROFESSIONAL FEES	100	2,850	100	2,000
001-571.000-540.000	TRAVEL AND PER DIEM		2,500	551	2,500
001-571.000-540.100	TRAINING & DEVELOPMENT		600	250	600
001-571.000-541.100	POSTAGE & FREIGHT	126	200	16	200
001-571.000-544.000	RENTALS AND LEASES	898	1,500	809	
001-571.000-545.000	INSURANCE & BONDS				8,063
001-571.000-552.000	OPERATING SUPPLIES	6,741	11,300	5,866	8,500
001-571.000-552.100	UNIFORMS	220	300		375
001-571.000-552.900	OPERATING EXP-CHILDRENS PROG	34	1,500	45	1,500
001-571.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	39,329	54,850	32,179	55,000
001-571.000-564.000	MACHINERY AND EQUIPMENT		15,000	14,236	
TOTAL EXPENDITURE		367,594	424,800	272,779	440,609
NET OF REVENUES/APPROPRIATIONS - 571.000 - LIBRARY		(367,594)	(424,800)	(272,779)	(440,609)
Dept 581.000 - INTERFUND TRANSFERS					
Expenditure					
001-581.000-581.300	TRANSFER TO WATER FD-DEBT SERV	1,430,003	1,039,445	692,960	945,519
001-581.000-581.800	TRFR TO BUILDING FUND 106	47,666	55,000	36,664	55,000
TOTAL EXPENDITURE		1,477,669	1,094,445	729,624	1,000,519
NET OF REVENUES/APPROPRIATIONS - 581.000 - INTERFUND T		(1,477,669)	(1,094,445)	(729,624)	(1,000,519)
Dept 590.000 - RESERVE FOR CONTINGENCY					
Expenditure					
001-590.000-599.000	RESERVE FOR CONTINGENCY	6,313	25,000	22,177	25,000
TOTAL EXPENDITURE		6,313	25,000	22,177	25,000
NET OF REVENUES/APPROPRIATIONS - 590.000 - RESERVE FOR		(6,313)	(25,000)	(22,177)	(25,000)
ESTIMATED REVENUES - FUND 001		12,527,233	13,243,373	11,371,571	14,075,566
APPROPRIATIONS - FUND 001		11,813,981	13,330,719	8,791,620	14,075,566
NET OF REVENUES/APPROPRIATIONS - FUND 001		713,252	(87,346)	2,579,951	
BEGINNING FUND BALANCE		10,007,497	10,720,569	10,720,569	13,300,520
FUND BALANCE ADJUSTMENTS		(182)			
ENDING FUND BALANCE		10,720,567	10,633,223	13,300,520	13,300,520

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2022-23 MANAGER REVIEW BUDGET
Dept 000.000 - NON-DEPARTMENTAL					
Expenditure					
103-000.000-553.000	BAD DEBT	1,718			
TOTAL EXPENDITURE		1,718			
NET OF REVENUES/APPROPRIATIONS - 000.000 - NON-DEPARTM		(1,718)			
Dept 310.000 - REVENUES					
Revenue					
103-310.000-335.110	DISCRETIONARY SALES TAX	301,206	225,000	204,888	275,000
103-310.000-389.900	APPROPRIATION FROM RESERVE		300,000		155,000
TOTAL REVENUE		301,206	525,000	204,888	430,000
NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES		301,206	525,000	204,888	430,000
Dept 360.000 - MISCELLANEOUS					
Revenue					
103-360.000-361.000	INTEREST ON INVESTMENTS	151			
TOTAL REVENUE		151			
NET OF REVENUES/APPROPRIATIONS - 360.000 - MISCELLANEO		151			
Dept 574.000 - DISCRETIONARY SALES TAX- IST					
Expenditure					
103-574.000-546.200	RENEWALS & REPLACEMENTS	3,499			
103-574.000-562.000 *	BUILDINGS	155,259	50,365	31,400	55,000
103-574.000-563.000 *	IMPROVEMENTS OTHER THAN BLDG.	170,128	224,200	36,675	250,000
103-574.000-564.000 *	MACHINERY AND EQUIPMENT	38,323	320,554	139,313	125,000
TOTAL EXPENDITURE		367,209	595,119	207,388	430,000
NET OF REVENUES/APPROPRIATIONS - 574.000 - DISCRETIONA		(367,209)	(595,119)	(207,388)	(430,000)
* NOTES TO BUDGET: DEPARTMENT 574.000 DISCRETIONARY SALES TAX- IST					
562.000	BUILDINGS				
	FOOTNOTE AMOUNTS:				30,000
	NEW ACS				
	FOOTNOTE AMOUNTS:				10,000
	UPGRADE LIBRARY CONFERENCE ROOM				
	FOOTNOTE AMOUNTS:				15,000
	TOWN HALL SECURITY UPGRADES				
	ACCOUNT '562.000' TOTAL				55,000
563.000	IMPROVEMENTS OTHER THAN BLDG.				
	FOOTNOTE AMOUNTS:				150,000
	NORTH & SOUTH TOWN ENTRY SIGNS (INCL. A&E AND LANDSCAPING) MOVED FROM FY 2022				
	FOOTNOTE AMOUNTS:				100,000
	ROAD/BRIDGE REPAIRS				
	ACCOUNT '563.000' TOTAL				250,000
564.000	MACHINERY AND EQUIPMENT				
	FOOTNOTE AMOUNTS:				54,000
	2022 FORD EXPLORER HYBRID PD (INCL. EMERGENCY LIGHTING)				
	FOOTNOTE AMOUNTS:				46,000
	AXON BODY CAMERA PAYEMENT 3				
	FOOTNOTE AMOUNTS:				25,000
	IT UPGRADES/COMPUTERS				
	ACCOUNT '564.000' TOTAL				125,000
	DEPT '574.000' TOTAL				430,000
ESTIMATED REVENUES - FUND 103		301,357	525,000	204,888	430,000
APPROPRIATIONS - FUND 103		368,927	595,119	207,388	430,000
NET OF REVENUES/APPROPRIATIONS - FUND 103		(67,570)	(70,119)	(2,500)	
BEGINNING FUND BALANCE		452,611	385,042	385,042	382,542
ENDING FUND BALANCE		385,041	314,923	382,542	382,542

		2020-21	2021-22	2021-22	2022-23
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/22	MANAGER REVIEW BUDGET
Dept 310.000 - REVENUES					
Revenue					
106-310.000-322.000	BUILDING PERMITS	1,068,073	1,022,000	1,065,680	1,286,988
106-310.000-322.100	ADDITIONAL PERMIT FEES	35,092	20,000	37,330	40,000
106-310.000-322.200	PERMIT DISCOUNT			(48,685)	
106-310.000-341.900	ZONING FEES, BOARD REVIEW FEES	30,650	12,000	15,350	24,000
106-310.000-341.940	DCA-PERMIT SURCH OMMISSION	924		1,310	1,800
106-310.000-342.500	BCAIB-PERMIT SURCH COMMISSION	1,323		1,851	2,700
106-310.000-342.510	PENALTIES	60,318	20,000	56,338	60,000
106-310.000-361.000	INTEREST ON INVESTMENTS		1,000		2,733
106-310.000-381.100 *	TRANSFER FROM GENERAL FUND	47,666	55,000	36,664	55,000
106-310.000-389.900	APPROPRIATION FROM RESERVE		111,204		
TOTAL REVENUE		1,244,046	1,241,204	1,165,838	1,473,221
NET OF REVENUES/APPROPRIATIONS - 310.000 - REVENUES		1,244,046	1,241,204	1,165,838	1,473,221
* NOTES TO BUDGET: DEPARTMENT 310.000 REVENUES					
381.100	TRANSFER FROM GENERAL FUND				
	TOWN PLANNER / CODE COMPLIANCE REIMBURSEMENT				
Dept 524.000 - BUILDING DEPARTMENT					
Expenditure					
106-524.000-512.000	REGULAR SALARIES & WAGES	402,608	445,500	298,789	483,903
106-524.000-515.200	EDUCATION INCENTIVE PAY	8,000	8,000	5,539	8,000
106-524.000-521.000 *	FICA TAXES	31,558	33,100	23,118	37,631
106-524.000-522.000 *	RETIREMENT CONTRIBUTIONS	62,798	72,600	44,916	77,790
106-524.000-523.000	HEALTH INSURANCE/ALLOWANCE	86,311	95,000	60,658	110,658
106-524.000-524.000	WORKERS' COMPENSATION	13,500	20,000	1,234	10,069
106-524.000-531.000	PROFESSIONAL FEES		4,000		12,000
106-524.000-534.000 *	OTHER CONTRACTUAL SERVICES	231,798	275,700	186,697	358,700
106-524.000-540.000 *	TRAVEL AND PER DIEM	1,219	3,200	642	4,800
106-524.000-540.100	TRAINING & DEVELOPMENT	2,258	3,200	1,973	4,200
106-524.000-541.000	COMMUNICATIONS	1,200	1,560	860	1,620
106-524.000-541.100	POSTAGE & FREIGHT	44	400	116	500
106-524.000-544.000	RENTALS AND LEASES	1,658	2,500	1,755	2,800
106-524.000-545.000	INSURANCE & BONDS		26,569	19,927	7,756
106-524.000-546.000	REPAIRS & MAINTENANCE- GENERAL				2,000
106-524.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	1,592	1,500	564	1,000
106-524.000-549.100	ADMINISTATIVE CHARGES	75,000	185,000	123,333	300,000
106-524.000-552.000	OPERATING SUPPLIES	7,395	6,700	3,709	7,300
106-524.000-552.400	OPERATING SUPPLIES-GASOLINE	2,679	800	473	7,534
106-524.000-554.000 *	BOOKS,DUES,EDUCATION,SUBSCRIPT	2,128	3,500	2,361	3,960
106-524.000-562.000	BUILDINGS		5,980	5,976	10,000
106-524.000-564.000	MACHINERY AND EQUIPMENT	57,043	46,020	531	5,000
106-524.000-566.100	SOFTWARE	20,575	15,330	1,630	16,000
TOTAL EXPENDITURE		1,009,364	1,256,159	784,801	1,473,221
Revenue					
106-524.000-322.200	PERMIT DISCOUNT			(2,858)	
106-524.000-361.000	INTEREST ON INVESTMENTS	708			
TOTAL REVENUE		708		(2,858)	
NET OF REVENUES/APPROPRIATIONS - 524.000 - BUILDING DE		(1,008,656)	(1,256,159)	(787,659)	(1,473,221)
* NOTES TO BUDGET: DEPARTMENT 524.000 BUILDING DEPARTMENT					
521.000	FICA TAXES				
	FICA TAXES				
	PT POSITION -- FICA TAXES				
522.000	RETIREMENT CONTRIBUTIONS				
	RETIREMENT				
	PT POSITION - RETIREMENT				
534.000	OTHER CONTRACTUAL SERVICES				
	FOOTNOTE AMOUNTS:				
	CAP GOVERNMENT INSPECTIONS & PLAN REVIEW				
	FOOTNOTE AMOUNTS:				
	BLUEBEAM STUDIO PRIME RENEWAL				
	FOOTNOTE AMOUNTS:				
	BLUEBEAM 9 SEATS ANNUAL RENEWAL				
	FOOTNOTE AMOUNTS:				
	SMARTGOV RENEWAL				

		2020-21	2021-22	2021-22	2022-23
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/22	MANAGER REVIEW BUDGET
Dept 524.000 - BUILDING DEPARTMENT					
	FOOTNOTE AMOUNTS:				38,000
	POINT AND PAY CREDIT CARD PROCESSING FEES				
	FOOTNOTE AMOUNTS:				700
	ADOBE INC				
	ACCOUNT '534.000' TOTAL				358,700
540.000 TRAVEL AND PER DIEM					
	ADDITIONAL TRAVEL FUNDS FOR FIRE MARSHAL TRAINING OF BCO				
554.000 BOOKS,DUES,EDUCATION,SUBSCRIPT					
	FOOTNOTE AMOUNTS:				75
	FLORIDA FIRE MARSHALS & INSPECTORS ASSOCIATION				
	FOOTNOTE AMOUNTS:				495
	CODE BOOKS FOR FIRE MARSHAL				
	ACCOUNT '554.000' TOTAL				570
	DEPT '524.000' TOTAL				359,270
ESTIMATED REVENUES - FUND 106		1,244,754	1,241,204	1,162,980	1,473,221
APPROPRIATIONS - FUND 106		1,009,364	1,256,159	784,801	1,473,221
NET OF REVENUES/APPROPRIATIONS - FUND 106		235,390	(14,955)	378,179	
BEGINNING FUND BALANCE		1,335,393	1,570,675	1,570,675	1,948,854
FUND BALANCE ADJUSTMENTS		(108)			
ENDING FUND BALANCE		1,570,675	1,555,720	1,948,854	1,948,854

GL NUMBER	DESCRIPTION	2020-21 ACTIVITY	2021-22 AMENDED BUDGET	2021-22 ACTIVITY THRU 06/30/22	2022-23 MANAGER REVIEW BUDGET
Dept 533.000 - WATER SYSTEM OPERATIONS					
Expenditure					
401-533.000-512.000	REGULAR SALARIES & WAGES	602,700	627,000	420,575	692,860
401-533.000-514.000	OVERTIME	38,355	37,500	42,056	42,500
401-533.000-515.100	SHIFT DIFFERENTIAL PAY	10,574	10,500	4,487	8,986
401-533.000-515.200	EDUCATION INCENTIVE PAY	6,000	6,000	4,154	6,000
401-533.000-521.000	FICA TAXES	47,798	52,000	35,286	58,619
401-533.000-522.000	RETIREMENT CONTRIBUTIONS	86,383	97,600	58,163	102,818
401-533.000-522.300	OPEB EXPENSE	(63,918)			
401-533.000-523.000	HEALTH INSURANCE/ALLOWANCE	149,229	175,100	99,330	159,686
401-533.000-524.000	WORKERS' COMPENSATION	33,920	45,000	2,590	15,104
401-533.000-526.000	COMPENSATED ABSENCES	23,081			
401-533.000-531.000	PROFESSIONAL FEES	70,061	90,000	29,306	50,000
401-533.000-534.000	OTHER CONTRACTUAL SERVICES	65,950	41,000	17,747	41,000
401-533.000-540.000	TRAVEL AND PER DIEM	1,377	3,745	184	3,745
401-533.000-540.100	TRAINING & DEVELOPMENT	335	2,700	1,900	2,700
401-533.000-541.000	COMMUNICATIONS	3,344	3,000	2,336	
401-533.000-541.100	POSTAGE & FREIGHT	336	300	88	300
401-533.000-543.000	* UTILITY SERVICES	227,876	325,000	180,386	315,988
401-533.000-545.000	INSURANCE & BONDS	100,262	150,000	114,531	116,849
401-533.000-546.000	REPAIRS & MAINTENANCE- GENERAL	103,103	153,164	29,936	125,000
401-533.000-546.100	REPAIRS & MAINTENANCE- VEHICLE	730	2,500	964	2,500
401-533.000-546.200	RENEWALS & REPLACEMENTS	17,570	187,253	73,772	140,000
401-533.000-549.003	OTH CURR CHG-LICENSE & PERMITS	4,975	5,450	4,275	5,450
401-533.000-549.100	ADMINISTATIVE CHARGES	325,433	550,000	366,667	550,000
401-533.000-552.000	OPERATING SUPPLIES	197,282	272,000	131,911	325,000
401-533.000-552.100	UNIFORMS	9,313	9,000	4,897	6,000
401-533.000-552.250	OPERATING SUPPLIES- SAFETY	1,846	3,500	1,498	3,500
401-533.000-552.400	OPERATING SUPPLIES-GASOLINE	3,620	6,250	1,335	4,321
401-533.000-554.000	BOOKS,DUES,EDUCATION,SUBSCRIPT	1,888	3,260	1,526	3,000
401-533.000-559.000	DEPRECIATION	782,281			
401-533.000-562.000	BUILDINGS	88,692	28,960	3,960	50,000
401-533.000-563.000	IMPROVEMENTS OTHER THAN BLDG.	(5,555)	304,185	118,550	
401-533.000-564.000	* MACHINERY AND EQUIPMENT	5,054	160,000		378,689
401-533.000-571.500	PRINCIPAL-DWSRF502901 RO		692,540	343,824	712,602
401-533.000-571.800	PRINCIPAL-R.O. EXPANSION		234,869	155,470	242,981
401-533.000-571.830	PRINCIPAL-DWSRF500201 A1A		41,554	20,906	42,645
401-533.000-571.850	PRINCIPAL-DWSRF500200 ARRA		155,219	77,066	159,627
401-533.000-571.900	SRF LOAN PRINCIPAL- WIIP 2017		217,624	109,454	220,199
401-533.000-572.200	INTEREST- DWSRF502901 RO	64,561	45,884	21,111	25,822
401-533.000-572.800	INTEREST-R.O. EXPANSION	62,498	62,016	38,089	53,868
401-533.000-572.830	INTEREST-DWSRF500201 A1A	11,603	10,583	4,776	9,491
401-533.000-572.850	INTEREST-DWSRF500200 ARRA	47,205	43,092	20,516	38,684
401-533.000-572.900	SRF LOAN INTERST- WIIP 2017	48,905	45,849	20,919	43,273
401-533.000-599.000	RESERVE FOR CONTINGENCY	72,045	25,000		25,000
TOTAL EXPENDITURE		3,246,712	4,926,197	2,564,541	4,784,807
Revenue					
401-533.000-337.720	ARPA FEDERAL GRANT FUNDS	287,240	234,325		
401-533.000-343.300	* WATER UTILITY REVENUE	2,336,579	2,637,200	2,141,966	2,360,543
401-533.000-343.310	FIRE HYDRANT- MAINTENANCE FEE	30,720	31,000		31,000
401-533.000-343.350	* IRRIGATION UTILITY REVENUE			86,345	517,488
401-533.000-361.000	INTEREST ON INVESTMENTS	2,114	40,000		12,020
401-533.000-364.000	DISPOSITION OF FIXED ASSETS	16,251			
401-533.000-369.100	ADMINISTRATIVE REIMBURSEMENTS	154,350	220,000	146,667	220,000
401-533.000-369.300	INSURANCE REIMBURSEMENTS	2,292			
401-533.000-369.400	OTHER MISCELLANEOUS REVENUES		3,000		2,000
401-533.000-381.100	* TRANSFER FROM GENERAL FUND	1,430,003	1,039,445	692,960	945,519
401-533.000-389.810	APPROP FROM RESERVE - PRIOR CONNE		296,880		296,880
401-533.000-389.900	* APPROPRIATION FROM RESERVE		255,785		399,357
TOTAL REVENUE		4,259,549	4,757,635	3,067,938	4,784,807
NET OF REVENUES/APPROPRIATIONS - 533.000 - WATER SYSTE		1,012,837	(168,562)	503,397	

\* NOTES TO BUDGET: DEPARTMENT 533.000 WATER SYSTEM OPERATIONS

543.000	UTILITY SERVICES
	PER RAFTELIS REPORT
564.000	MACHINERY AND EQUIPMENT
	WELL 8 REHABILITIATION
	REPLACE VFDS FOR WELLS, FEED AND TRANSFER PUMPS
343.300	WATER UTILITY REVENUE

GL NUMBER	DESCRIPTION	2020-21	2021-22	2021-22	2022-23
		ACTIVITY	AMENDED	ACTIVITY	MANAGER REVIEW
		BUDGET	THRU	06/30/22	BUDGET
Dept 533.000 - WATER SYSTEM OPERATIONS					
	INCR RATES BY 10%				
343.350 IRRIGATION UTILITY REVENUE					
	INCR BY 10%				
381.100 TRANSFER FROM GENERAL FUND					
	PORTION OF DEBT SERVICE				
389.900 APPROPRIATION FROM RESERVE					
	CONNECTION FEES -- RES				
ESTIMATED REVENUES - FUND 401		4,259,549	4,757,635	3,067,938	4,784,807
APPROPRIATIONS - FUND 401		3,246,712	4,926,197	2,564,541	4,784,807
NET OF REVENUES/APPROPRIATIONS - FUND 401		1,012,837	(168,562)	503,397	
BEGINNING FUND BALANCE		7,947,504	8,938,280	8,938,280	9,441,677
FUND BALANCE ADJUSTMENTS		(22,065)			
ENDING FUND BALANCE		8,938,276	8,769,718	9,441,677	9,441,677



		2020-21	2021-22	2021-22	2022-23
GL NUMBER	DESCRIPTION	ACTIVITY	AMENDED BUDGET	ACTIVITY THRU 06/30/22	MANAGER REVIEW BUDGET
Dept 535.000 - SEWER SYSTEM OPERATIONS					
Expenditure					
402-535.000-531.000	PROFESSIONAL FEES	24,060	150,848	13,465	90,000
402-535.000-534.000	OTHER CONTRACTUAL SERVICES	39,621	19,000	16,621	25,000
402-535.000-543.000 *	UTILITY SERVICES	30,526	40,000	22,631	38,750
402-535.000-543.100	SEWAGE TREATMENT-CITY OF DELRA	920,150	900,000	681,440	985,000
402-535.000-545.000	INSURANCE & BONDS	3,613	9,000	6,750	2,624
402-535.000-546.000	REPAIRS & MAINTENANCE- GENERAL	12,374	60,000	24,082	50,000
402-535.000-546.200 *	RENEWALS & REPLACEMENTS	21,920	120,675	49,870	120,000
402-535.000-549.100	ADMINISTATIVE CHARGES	154,350	220,000	146,667	220,000
402-535.000-552.000	OPERATING SUPPLIES	952	1,000		1,000
402-535.000-559.000	DEPRECIATION	65,611			
402-535.000-563.000 *	IMPROVEMENTS OTHER THAN BLDG.	24,480	661,000		225,000
402-535.000-564.000	MACHINERY AND EQUIPMENT	2,970			
402-535.000-599.000	RESERVE FOR CONTINGENCY		25,000		
TOTAL EXPENDITURE		1,300,627	2,206,523	961,526	1,757,374
Revenue					
402-535.000-337.720	ARPA FEDERAL GRANT FUNDS	693,431	565,675		
402-535.000-343.500 *	SEWER UTILITIES REVENUE	1,188,036	1,569,000	1,135,974	1,524,603
402-535.000-361.000	INTEREST ON INVESTMENTS	893	5,000		5,808
402-535.000-364.000	DISPOSITION OF FIXED ASSETS	7,350			
402-535.000-389.900 *	APPROPRIATION FROM RESERVE				226,963
TOTAL REVENUE		1,889,710	2,139,675	1,135,974	1,757,374
NET OF REVENUES/APPROPRIATIONS - 535.000 - SEWER SYSTE		589,083	(66,848)	174,448	
* NOTES TO BUDGET: DEPARTMENT 535.000 SEWER SYSTEM OPERATIONS					
543.000	UTILITY SERVICES				
	PER RAFELIS ANALYSIS				
546.200	RENEWALS & REPLACEMENTS				
	5% OF BUDGETED SEWER REV				
563.000	IMPROVEMENTS OTHER THAN BLDG.				
	RAISE LIFT STATION NUMBER TWO				
	STORM WATER MAINTENANCE				
343.500	SEWER UTILITIES REVENUE				
	ASSUMED 12% INCR IN RATES				
389.900	APPROPRIATION FROM RESERVE				
	ARPA FEDERAL GRANT				
ESTIMATED REVENUES - FUND 402		1,889,710	2,139,675	1,135,974	1,757,374
APPROPRIATIONS - FUND 402		1,300,627	2,206,523	961,526	1,757,374
NET OF REVENUES/APPROPRIATIONS - FUND 402		589,083	(66,848)	174,448	
BEGINNING FUND BALANCE		2,513,059	3,102,142	3,102,142	3,276,590
ENDING FUND BALANCE		3,102,142	3,035,294	3,276,590	3,276,590
ESTIMATED REVENUES - ALL FUNDS		20,222,603	21,906,887	16,943,351	22,520,968
APPROPRIATIONS - ALL FUNDS		17,739,611	22,314,717	13,309,876	22,520,968
NET OF REVENUES/APPROPRIATIONS - ALL FUNDS		2,482,992	(407,830)	3,633,475	
BEGINNING FUND BALANCE - ALL FUNDS		22,256,063	24,716,708	24,716,708	28,350,183
FUND BALANCE ADJUSTMENTS - ALL FUNDS		(22,355)			
ENDING FUND BALANCE - ALL FUNDS		24,716,700	24,308,878	28,350,183	28,350,183