

General Fund

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED 2.8332 MILL RATE FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED 2.8332 MILL RATE FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP	
REVENUES and INFLOWS:							
General Revenues:							
Ad Valorem	\$6,897,920	\$7,849,026	\$7,850,000	\$8,779,276	\$1,257,474	A	1
Utility Taxes	\$3,651,893	\$3,450,000	\$3,500,000	\$3,550,000	\$100,000	C	-
Local Gov't Half-Cent Sales Tax	\$3,720,322	\$3,272,134	\$3,400,000	\$3,762,208	\$490,074	B	-
Communications Services Tax	\$958,466	\$902,500	\$950,000	\$961,530	\$47,500		2
Revenue Sharing	\$1,332,095	\$1,544,302	\$1,400,000	\$1,313,079	-\$207,764	B	2
Electrical Franchise Fees	\$2,236,657	\$2,280,000	\$2,250,000	\$2,250,000	-\$30,000	C	-
Solid Waste Franchise Fees	\$261,968	\$200,000	\$200,000	\$230,000	\$30,000	C	-
Licenses and Registrations	\$220,562	\$150,000	\$150,000	\$180,000	\$30,000	C	-
1st Local Option Gas Tax	\$516,305	\$507,186	\$515,000	\$526,802	\$19,616	B	-
Building Permits	\$887,885	\$675,000	\$800,000	\$842,000	\$167,000	D	-
Zoning Fees	\$114,580	\$45,000	\$80,000	\$80,000	\$35,000	C	-
Code Compliance Fines	\$141,100	\$60,000	\$80,000	\$70,000	\$10,000	C	-
Other Building and Zoning	\$110,846	\$44,000	\$160,000	\$60,000	\$16,000	C	-
Parks Fees	\$82,324	\$100,000	\$80,000	\$90,000	-\$10,000	C	-
Judgements and Fines	\$18,940	\$20,000	\$26,000	\$20,000	-		-
Misc Revenues	\$294,101	\$236,000	\$223,600	\$370,000	\$34,000	C	3
Grants	\$654,949	-	-	\$475,000	\$475,000	F	-
Investment Income	\$31,572	\$50,000	\$30,000	\$35,000	-\$15,000	C	-
Sub-total	\$22,132,485	\$21,385,148	\$21,694,600	\$23,594,895	\$2,448,900		-
Transfer In from Special Revenues	\$150,000	\$150,000	\$150,000	\$180,000	\$57,500	E	4
Balances brought forward	\$13,725,399	\$14,887,595	\$19,380,460	\$19,576,949	\$4,492,865		-
Proceeds from issuance of debt	\$17,650,384	-	-	-	-		\$0
Total Revenues and Inflows	\$53,658,268	\$36,422,743	\$41,225,060	\$43,351,844	\$6,999,265		-\$70,164
EXPENDITURES, OUTFLOWS AND FUND BALANCES:							
Expenditures and Outflows:							
Mayor & Council	\$137,428	\$224,468	\$174,812	\$223,614	-\$854		-
Town Clerk	\$483,695	\$475,769	\$486,348	\$515,812	\$100,043		-\$60,000
General Government	\$16,470,342	\$4,213,288	\$4,402,655	\$4,494,302	\$248,014		\$33,000
Finance	\$559,482	\$538,312	\$526,700	\$541,384	\$6,097		-\$3,025
Town Attorney	\$349,549	\$500,000	\$450,000	\$500,000	-		-
Community Development	\$1,411,932	\$1,517,162	\$1,626,700	\$1,758,317	\$260,155		-\$19,000
Public Works	\$1,004,319	\$1,077,182	\$1,035,783	\$1,209,682	\$145,500		-\$13,000
Law Enforcement	\$10,070,627	\$10,618,265	\$10,534,000	\$11,306,000	\$687,735		-
Parks	\$1,896,717	\$2,262,797	\$2,411,113	\$3,052,588	\$775,102		\$14,688
Transfer Out to Capital Projects	\$1,893,717	-	-	-	-		-
Transfer Out to Special Revenue	-	-	-	-	-		-
Transfer Out to Stormwater	-	-	-	-	-		-
Total Expenditures and Outflows	\$34,277,808	\$21,427,243	\$21,648,111	\$23,601,699	\$2,221,792		-\$47,337
Fund Balances:							
Fund Balance - Nonspendable	\$468,869	\$500,000	\$468,869	\$500,000	-		-
Fund Balance - Restricted							
Public safety	\$81,635	\$90,000	\$81,635	\$90,000	-		-
Fund Balance - Assigned:							
Building: capital reserve	-	-	-	-	-		-
Building: operating reserve	-	-	-	-	-		-
Reserve for future land acquisition	-	-	-	-	-		-
Fund Balance - Unassigned:							
Contingencies and Emergencies	\$17,829,956	\$13,405,500	\$18,026,445	\$18,160,145	\$4,777,473		-\$22,827
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:	\$19,380,460	\$14,995,500	\$19,576,949	\$19,750,145	\$4,777,473		-\$22,827
Total Expenditures, Outflows and Fund Balances	\$53,658,268	\$36,422,743	\$41,225,060	\$43,351,844	\$6,999,265		-\$70,164

Budgeted FY 2022 Surplus \$173,197

**Significant Changes from the FY 21/22 Adopted Budget**

- A – Reflects increase in property values and change in millage rate versus prior years
- B – Reflects State estimate at a 95% budget factor
- C – Current year estimates brought in line with prior year actuals estimated for current year
- D – Anticipated revenues based on projected building activity for upcoming year
- E – Change reflects transfers in of ARPA Funds for LED Lighting Project and Software Assessment Project
- F – Reflects resiliency grant (\$125,000), land clearing grant (\$250,000), and Active Adults State Appropriation (\$100,000)

Significant Changes from the July 27, 2022 Budget Workshop

- 1 – Reflects change in mileage rate to 2.8332 mills
- 2 – Reflects change in State revenue estimates applicable to the Town
- 3 – Reflects the Town's five percent (5%) administrative fee for handling the CITT Program
- 4 – Reflects elimination of amount transferred in from the Special Revenue – ARPA Fund for the LED Lighting Project

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Mayor and Town Council

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22		NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Executive Salaries	\$50,244	\$51,147	\$51,147	\$53,377	\$2,230	A	-
Payroll Taxes	\$4,265	\$4,665	\$4,665	\$4,836	\$171	A	-
Retirement Contributions	\$18,311	\$28,131	\$20,000	\$32,026	\$3,895	A	-
Life and Health Insurance	\$36,380	\$75,000	\$55,000	\$78,000	\$3,000	A	-
Professional Services	-	-	-	-	-		-
Other Contractual Services	-	-	-	-	-		-
Travel & Per Diem	\$8,937	\$19,885	\$12,000	\$19,885	-		-
Communications & Freight	\$2,801	\$3,140	\$3,000	\$3,140	-		-
Other Current Charges	\$272	\$20,000	\$10,000	\$10,000	-\$10,000	B	-
Operating Supplies	\$862	\$5,000	\$3,000	\$5,000	-		-
Dues, Subscriptions, Memberships	\$15,356	\$17,500	\$16,000	\$17,350	-\$150		-
Capital Outlay	-	-	-	-	-		-
TOTAL	\$137,428	\$224,468	\$174,812	\$223,614	-\$854		\$ -

Significant Changes from the FY 21/22 Adopted Budget

A – Increase in salaries and benefits due primarily to anticipated COLA pay adjustments and related fringe benefits

B – Decrease reflects elimination of \$10,000 for outreach efforts of Environmental Task Force

Significant Changes from the July 27, 2022 Budget Workshop

No Significant Changes

Town Clerk

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22		NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Salaries	\$212,034	\$208,624	\$215,000	\$222,747	\$14,123	A	-
Payroll Taxes	\$16,350	\$16,437	\$16,448	\$17,150	\$713	A	-
Retirement Contributions	\$39,196	\$42,388	\$40,000	\$51,895	\$9,507	A	-
Life and Health Insurance	\$34,201	\$45,000	\$40,000	\$46,800	\$1,800	A	-
Other Contractual Services	\$80,090	\$700	\$65,000	\$20,700	\$80,000	B	-\$60,000 1
Travel & Per Diem	\$2,506	\$10,100	\$2,500	\$8,200	-\$1,900		-
Communications & Freight	\$1,603	\$3,440	\$2,000	\$3,440	-		-
Rentals & Leases	\$2,375	\$2,400	\$2,000	-	-\$2,400		-
Repairs & Maintenance	\$18,433	\$44,010	\$44,000	\$40,310	-\$3,700		-
Printing & Binding	\$0	\$5,700	\$2,500	\$5,700	-		-
Other Current Charges	\$41,311	\$90,000	\$50,000	\$90,000	-		-
Operating Supplies	\$1,001	\$4,000	\$4,000	\$4,000	-		-
Dues, Subscriptions, Memberships	\$34,595	\$2,970	\$2,900	\$4,870	\$1,900		-
Capital Outlay	-	-	-	-	-		-
TOTAL	\$483,695	\$475,769	\$486,348	\$515,812	\$100,043		-\$60,000

Significant Changes from the FY 21/22 Adopted Budget

A – Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments

B – Increase primarily reflects provision for election costs in FY 2022-23

Significant Changes from the July 27, 2022 Budget Workshop

1 – Reflects elimination of estimated cost for December runoff elections

General Government

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP	
Salaries	\$620,564	\$655,021	\$650,000	\$700,901	\$45,880	A	-
Payroll Taxes	\$40,963	\$50,844	\$49,725	\$54,353	\$3,509	A	-
Retirement Contributions	\$127,004	\$143,629	\$140,000	\$173,632	\$30,003	A	-
Life and Health Insurance	\$80,702	\$90,000	\$90,000	\$95,640	\$5,640		-
Professional Services	\$116,400	\$226,000	\$335,000	\$211,000	-\$25,000	B	\$10,000 1
Other Contractual Services	\$475,890	\$301,155	\$325,000	\$298,988	-\$2,167		-
Other Contractual Services - Brownfield	-	-	-	\$67,000	\$67,000	C	-
Travel & Per Diem	\$14,141	\$21,200	\$21,000	\$20,200	-		-\$1,000
Communications & Freight	\$69,204	\$89,034	\$80,000	\$110,822	\$21,788	D	-
Utilities	\$6,686	\$5,000	\$5,000	\$5,000	-		-
Rentals & Leases	\$592,990	\$622,207	\$640,000	\$689,785	\$68,578	E	-\$1,000
Insurance	\$246,751	\$276,000	\$280,000	\$322,500	\$10,000		\$36,500 2
Repairs & Maintenance	\$46,923	\$67,277	\$65,000	\$62,748	-\$4,529		-
Printing & Binding	\$2,189	\$2,500	\$4,000	\$14,500	\$13,000	F	-\$1,000
Promotional	-	\$4,000	\$500	\$7,500	\$5,000		-\$1,500
Other Current Charges	\$800,341	\$36,000	\$65,000	\$34,500	-		-\$1,500
Office Supplies	\$6,352	\$10,000	\$13,000	\$10,000	-		-
Operating Supplies	\$37,813	\$7,000	\$27,500	\$5,500	-		-\$1,500
Dues, Subscriptions, Memberships	\$61,171	\$55,691	\$55,000	\$58,903	\$9,212	G	-\$6,000 3
Capital Outlay	\$8,455,041	\$7,530	\$15,000	\$7,530	-		-
Debt Service - Principal	\$3,902,928	\$524,550	\$524,000	\$537,600	\$13,050	H	-
Debt Service - Interest	\$420,737	\$672,650	\$672,000	\$659,700	-\$12,950	H	-
Contributions & Aid to Governmental Entities	-	-	-	-	-		-
TOTAL	\$16,124,790	\$3,867,288	\$4,056,725	\$4,148,302	\$248,014		\$33,000

Significant Changes from the FY 21/22 Adopted Budget

- A – Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments
- B – Net decrease results primarily from elimination of GOB Marketing consultant services (\$70,000) offset by an increase in communications consultant services (\$45,000)
- C – This account is new for FY 2022-23 budget and is being used to track expenditures eligible for tax credit purposes
- D – Increase results primarily from increased cellphone and park telecom services (\$14,000) and for the cost of an Annual Year in Review mailer (\$7,000)
- E – Increase results primarily from budgeting Town-wide copier leases (\$12,000) and from projected increases in Town Hall office rent (\$57,000)
- F – Increase reflects the printing of an Annual Year in Review document (\$13,000)
- G – Increase primarily due to increased staff training (\$5,000) and provision for Zoom video conferencing (\$3,700)
- H – Changes reflect the normal amortization of the Town's debt

Significant Changes from the July 27, 2022 Budget Workshop

- 1 – Increase reflects provision for completion of SAR report that commenced in FY 2022 (\$27,000), offset by decrease in communications consultant (\$15,000) and financial advisor (\$2,000)
- 2 – Increase reflects actual renewal premiums for insured risks
- 3 – Decrease primarily reflects reductions to staff training (\$5,000) and continuing education conferences (\$1,000)

Quality Neighborhood IMP Program

(Part of General Government)

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 20/21 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
QNIP Debt Service	\$345,552	\$346,000	\$345,930	\$346,000	-	-
TOTAL	\$345,552	\$346,000	\$345,930	\$346,000	-	-

Significant Changes from the FY 21/22 Adopted Budget

No significant changes

Significant Changes from the July 27, 2022 Budget Workshop

No significant changes

Finance Department

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Salaries	\$320,657	\$303,122	\$300,000	\$295,319	-\$7,803	-
Payroll Taxes	\$23,176	\$23,189	\$22,950	\$22,592	-\$597	-
Retirement Contributions	\$63,204	\$63,601	\$63,000	\$68,423	\$4,822	-
Life and Health Insurance	\$40,393	\$45,000	\$42,500	\$46,800	\$1,800	-
Accounting and Auditing	\$31,675	\$32,400	\$30,000	\$35,450	\$6,075	A -\$3,025 1
Other Contractual Services	\$8,007	\$5,000	\$5,000	\$5,000	-	-
Travel & Per Diem	-	\$1,200	\$250	\$1,200	-	-
Repairs & Maintenance	\$54,650	\$61,200	\$60,000	\$63,000	\$1,800	-
Other Current Charges	-	-	\$0	\$600	-	-
Operating Supplies	-	-	\$0	\$0	-	-
Dues, Subscriptions, Memberships	\$2,004	\$3,000	\$3,000	\$3,000	\$0	-
Capital Outlay	-	-	-	-	-	-
Accounting Software	\$15,716	-	-	-	-	-
TOTAL	\$559,482	\$537,712	\$526,700	\$541,384	\$6,097	-\$3,025

Significant Changes from the FY 21/22 Adopted Budget

A – Reflects estimated increased costs for single audit services as well as for an update to the actuarial valuation for other post-employment benefits

Significant Changes from the July 27, 2022 Budget Workshop

1 – Reflects lower negotiated fees with auditors

Town Attorney

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED F Y 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Professional Services	\$349,549	\$450,000	\$450,000	\$450,000	-	-
Litigation Services	-	\$50,000	-	\$50,000	-	-
TOTAL	\$349,549	\$500,000	\$450,000	\$500,000	-	-

Significant Changes from the FY 21/22 Adopted Budget

No Significant Changes

Significant Changes from the July 27, 2022 Budget Workshop

No Significant Changes

Community Development

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22		NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP	
Salaries	\$483,773	\$651,290	\$600,000	\$763,334	\$112,044	A	-	
Payroll Taxes	\$36,149	\$49,824	\$45,900	\$58,395	\$8,571	A	-	
Retirement Contributions	\$71,214	\$101,048	\$95,000	\$139,108	\$38,060	A	-	
Life and Health Insurance	\$74,190	\$105,000	\$102,000	\$128,880	\$23,880	A	-	
Professional Services	\$68,841	\$70,000	\$70,000	\$140,000	\$80,000	B	-\$10,000	1
Court Reporter Service	-	\$800	-	\$800	-		-	
Other Contractual Services	\$653,473	\$498,500	\$680,000	\$492,500	-		-\$6,000	2
Travel & Per Diem	-	\$5,000	\$2,500	\$5,000	-		-	
Communications & Freight	-	\$2,000	-	\$2,000	-		-	
Rentals & Leases	\$1,250	\$1,500	\$500	\$500	-\$1,500		-	
Repairs & Maintenance	\$4,107	\$5,700	\$4,500	\$4,800	-\$900		-	
Printing & Binding	\$763	\$2,500	\$2,500	\$1,500	-		-\$1,000	
Other Current Charges	-	\$1,000	-	\$1,000	-		-	
Office Supplies	\$3,488	\$5,000	\$5,000	\$5,000	-		-	
Operating Supplies	\$9,090	\$3,500	\$5,300	\$3,500	-		-	
Dues, Subscriptions, Memberships	\$3,604	\$14,500	\$12,000	\$12,500	-		-\$2,000	
Capital Outlay	\$1,990	-	\$1,500	-	-		-	
TOTAL	\$1,411,932	\$1,517,162	\$1,626,700	\$1,758,817	\$260,155		-\$19,000	



Significant Changes from the FY 21/22 Adopted Budget

- A – Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments, as well as budgeting for a Building Official and Building Inspector for FY 2022/23
- B – Increase reflects provision for a grant funded resiliency study (\$125,000), offset by elimination of the Growth Management Plan update (\$45,000)

Significant Changes from the July 27, 2022 Budget Workshop

- 1 – Reflects reduction in planning consultant services (\$10,000)
- 2 – Reflects reduction in budgeted amounts for property abatement (\$3,000), possible unsafe structure work (\$2,000), and document recording services (\$1,000)

Public Works

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22		NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP	
Salaries	\$209,267	\$198,160	\$205,000	\$209,328	\$11,168	A	-	
Payroll Taxes	\$15,327	\$15,159	\$15,683	\$16,014	\$855	A	-	
Retirement Contributions	\$37,922	\$39,610	\$39,000	\$47,985	\$8,375	A	-	
Life and Health Insurance	\$31,067	\$39,000	\$39,000	\$40,560	\$1,560	A	-	
Professional Services	-	\$20,000	\$10,000	\$5,500	-		-\$14,500	1
Other Contractual Services	\$602,581	\$633,000	\$600,000	\$674,000	\$39,500	B	\$1,500	2
Travel & Per Diem	-	\$2,400	\$2,400	\$2,400	-		-	
Communications & Freight	-	\$700	\$200	\$700	-		-	
Rentals & Leases	\$61,957	\$60,903	\$61,000	\$132,945	\$72,042	C	-	
Repairs & Maintenance	\$6,893	\$6,000	\$6,000	\$6,000	-		-	
Printing & Binding	\$57	\$1,500	\$500	\$1,500	-		-	
Other Current Charges	\$0	\$500	\$500	\$500	-		-	
Office Supplies	\$284	\$2,750	\$2,500	\$2,750	-		-	
Operating Supplies	\$7,644	\$19,500	\$17,000	\$19,500	-		-	
Operating Supplies - Fuel	\$22,432	\$36,000	\$35,000	\$48,000	\$12,000	D	-	
Dues, Subscriptions, Memberships	\$2,595	\$2,000	\$2,000	\$2,000	-		-	
Capital Outlay	\$6,293	-	-	-	-		-	
TOTAL	\$1,004,319	\$1,077,182	\$1,035,783	\$1,209,682	\$145,500		-\$13,000	



Significant Changes from the FY 21/22 Adopted Budget

- A – Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments
- B – Increase primarily reflects an increase in Town-wide beautification projects (\$48,000), offset by a decrease in holiday lighting (\$8,500)
- C – Increase reflects the cost of new vehicle leases for Town’s expiring leased fleet
- D – Increase reflects the higher anticipated cost to fuel the Town’s vehicles

Significant Changes from the July 27, 2022 Budget Workshop

- 1 – Reflects reduction in right-of-way permitting services (\$5,000) and in general engineering services (\$9,500)
- 2 – Reflects addition of holiday lighting (\$8,500) offset by a decrease in Town-wide median beautification projects (\$7,000)

Police Department

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Salaries	-	-	-	-	-	-
Payroll Taxes	-	-	-	-	-	-
Retirement Contributions	-	-	-	-	-	-
Life and Health Insurance	-	-	-	-	-	-
Professional Services	\$10,050,540	\$10,572,765	\$10,500,000	\$11,269,000	\$696,235	A -
Communications & Freight	-	-	-	-	-	-
Rentals & Leases	\$2,915	\$3,000	\$1,500	-	-\$3,000	-
Repairs & Maintenance	\$2,713	\$9,500	\$9,500	\$4,000	-\$5,500	-
Printing & Binding	\$4,854	\$5,000	\$3,000	\$5,000	-	-
Other Current Charges	\$17	\$1,000	\$500	\$1,000	-	-
Office Supplies	\$3,902	\$12,000	\$7,500	\$12,000	-	-
Operating Supplies	\$5,686	\$15,000	\$12,000	\$15,000	-	-
Capital Outlay	-	-	-	-	-	-
Capital Outlay - Vehicles	-	-	-	-	-	-
TOTAL	\$10,070,627	\$10,618,265	\$10,534,000	\$11,306,000	\$687,735	-

Significant Changes from the FY 21/22 Adopted Budget

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

Significant Changes from the July 27, 2022 Budget Workshop

No Significant Changes

Parks and Recreation Department

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	ADOPTED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP	
Salaries	\$680,375	\$865,237	\$825,000	\$1,057,716	\$180,503	A	\$11,976 1
Payroll Taxes	\$51,160	\$66,191	\$63,113	\$80,915	\$13,808	A	\$916 1
Retirement Contributions	\$87,804	\$115,110	\$100,000	\$179,431	\$62,525	A	\$1,796 1
Life and Health Insurance	\$91,931	\$113,500	\$100,000	\$166,540	\$53,040	A	-
Professional Fees	-	-	-	-	-		-
Other Contractual Services	\$566,810	\$663,770	\$800,000	\$828,355	\$164,585	B	-
Travel & Per Diem	\$1,665	\$2,000	\$500	\$2,000	-		-
Communications & Freight	\$250	\$1,000	\$250	\$1,000	-		-
Utilities	\$198,506	\$227,259	\$300,000	\$222,530	-\$4,729		-
Rentals & Leases	\$3,664	\$7,200	\$6,000	\$3,000	-\$4,200		-
Repairs & Maintenance	\$81,373	\$79,000	\$95,000	\$391,700	\$312,700	C	-
Other Current Charges	\$411	\$500	\$250	\$500	-		-
Office Supplies	\$3,950	\$3,000	\$3,000	\$3,500	\$500		-
Operating Supplies	\$65,054	\$66,500	\$85,000	\$80,500	\$14,000	D	-
Dues, Subscriptions, Memberships	\$12,203	\$12,530	\$12,000	\$14,900	\$2,370		-
Capital Outlay	\$51,561	\$40,000	\$21,000	\$20,000	-\$20,000	E	-
TOTAL	\$1,896,717	\$2,262,797	\$2,411,113	\$3,052,588	\$775,102		\$14,688

Significant Changes from the FY 21/22 Adopted Budget

- A** – Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments, as well as budgeting increased hourly rates and benefits for part-time staff as a recruitment and retention tool
- B** – Increase reflects an additional \$100,000 for Active Adult Programming provided by State funding, increased Town sponsored events (\$16,000), increased landscaping costs (\$34,000), an increase in summer camp activities (\$2,000), canoe/kayak guided tours (\$9,500), and an active adults newsletter (\$2,000)
- C** – Increase primarily reflects \$250,000 to clear the 8.45-acre land site at Old Cutler Road and S.W. 184 Street (grant funded), re-claying the Lakes by the Bay baseball infields and bullpens (\$45,000), with the balance being an increase in miscellaneous park repair and maintenance services
- D** – Increase primarily reflects the increased cost of field stripping supplies (\$10,000), as well as the increase in various cleaning supplies and chemicals used in operations
- E** – Current year budget only reflects the cost of a fence for Cutler Ridge Park

Significant Changes from the July 27, 2022 Budget Workshop

- 1** – Reflects changes to hourly rates of part-time staff

Special Revenue Fund

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	PROPOSED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
REVENUES:						
2nd Local Option Gas Tax	\$195,166	\$193,435	\$195,000	\$202,293	Not Presented	\$8,858
Parks Impact Fees	\$22,396	\$25,000	\$16,800	\$20,000	Not Presented	-\$5,000
Police Impact Fees	\$5,754	\$1,000	\$1,000	\$1,000	Not Presented	-
Road Impact Fees	\$39,469	\$10,000	\$2,500	\$2,500	Not Presented	-\$7,500
Public Bldgs. Impact Fees	\$11,507	\$10,000	\$2,000	\$2,500	Not Presented	-\$7,500
Fire/Rescue Impact Fees	-	-	-	-	Not Presented	-
Forfeitures	-	-	-	-	Not Presented	-
Interest	\$2,399	\$2,500	\$1,500	\$1,500	Not Presented	-\$1,000
Carryover	\$1,286,651	\$1,236,251	\$1,371,657	\$1,440,457	Not Presented	\$204,206
Total Revenues and Transfers In	\$1,563,342	\$1,478,186	\$1,590,457	\$1,670,250	Not Presented	\$192,064
EXPENDITURES:						
Reserves - Special Revenue Fund:						
Police	\$110,961	\$107,248	\$112,061	\$113,161	Not Presented	\$5,913
Parks	\$830,769	\$783,913	\$848,769	\$869,969	Not Presented	\$86,056
Roads	\$103,078	\$31,209	\$105,628	\$3,178	Not Presented	-\$28,031
Public Works	\$97,665	\$130,888	\$142,715	\$195,058	Not Presented	\$64,170
Public Bldgs.	\$229,184	\$229,928	\$231,284	\$233,884	Not Presented	\$3,956
Fire/Rescue	-	-	-	-	Not Presented	-
Miscellaneous Expenses						
Transfer to General Fund:						
Public Works (Local Option Gas Taxes)	\$150,000	\$150,000	\$150,000	\$150,000	Not Presented	-
Transfer to Special Revenue Projects:						
Roads (Impact Fees)		\$45,000		\$105,000	Not Presented	\$60,000
Transfer to Capital Projects:						
Parks (Impact Fees)	\$41,685	-	-	-	Not Presented	-
Total Expenses	\$1,563,342	\$1,478,186	\$1,590,457	\$1,670,250	Not Presented	\$192,064

Special Revenue Projects

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	PROPOSED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
The Children's Trust Fund						
Revenues and Inflows: After School Program Grant	\$151,038	\$185,636	\$185,636	\$185,636	Not Presented	-
Expenditures and Outflows: Children's Trust Program Costs	\$151,038	\$185,636	\$185,636	\$185,636	Not Presented	-
The Children's Trust - STEM Camp						
Revenues and Inflows: Program Grant	\$85,407	\$135,700	\$135,700	\$135,700	Not Presented	-
Expenditures and Outflows: Children's Trust Program Costs	\$85,407	\$135,700	\$135,700	\$135,700	Not Presented	-
DJJ Fund						
Revenues and Inflows: Program Grant	\$31,539	\$61,500	\$61,500	\$61,500	Not Presented	-
Expenditures and Outflows: Program Costs	\$31,539	\$61,500	\$61,500	\$61,500	Not Presented	-
Transit Fund						
Revenues: FDOT SMART Demo State Grant	\$184,528	\$192,500	\$192,500	\$192,500	Not Presented	-
Revenues: Transfer (PTP funds)	\$184,528	\$192,500	\$192,500	\$192,500	Not Presented	-
	\$369,056	\$385,000	\$385,000	\$385,000	Not Presented	-
Expenditures: Contractual Services	\$369,056	\$385,000	\$385,000	\$385,000	Not Presented	-
	\$369,056	\$385,000	\$385,000	\$385,000	Not Presented	-
Franjo Road JPA Fund						
Revenues: Local Grant - Miami Dade County	\$386,266	\$2,454,752	\$75,000	\$2,585,812	Not Presented	\$131,060
Revenues: Transfer (PTP funds)	-	\$457,874	-	\$1,304,398	Not Presented	\$846,524
	\$386,266	\$2,912,626	\$75,000	\$3,890,210	Not Presented	\$977,584
Expenditures: Design Phase Costs	\$386,266	\$100,000	\$75,000	\$81,600	Not Presented	-\$18,400
Expenditures: Construction	-	\$2,812,626	-	\$3,808,610	Not Presented	\$995,984
	\$386,266	\$2,912,626	\$75,000	\$3,890,210	Not Presented	\$977,584

Special Revenue Projects (cont.)

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	PROPOSED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Transportation Fund						
<u>Roundabout (S.W. 200 Street and S.W. 103 Avenue)</u>						
Revenues: Transfer (PTP funds)	-	-	-	\$40,000	Not Presented	\$40,000
Expenditures: Contractual Services	-	-	-	\$40,000	Not Presented	\$40,000
Sidewalks Fund						
<u>Lincoln City Park Sidewalk and Pad</u>						
Revenues:						
Transfer (Road Impact Fees)	-	\$45,000	\$15,000	\$105,000	Not Presented	\$60,000
Transfer (PTP funds)	-	-	-	\$27,000	Not Presented	\$27,000
	-	\$45,000	\$15,000	\$132,000	Not Presented	\$87,000
Expenditures: Contractual Services	-	\$45,000	\$15,000	\$132,000	Not Presented	\$87,000
<u>Town-wide Replacement Program</u>						
Revenues: Transfer (ARPA funds)	-	-	-	\$800,000	Not Presented	\$800,000
Expenditures: Contractual Services	-	-	-	\$800,000	Not Presented	\$800,000
Lighting Fund						
Revenues: Transfer (ARPA funds)	-	-	-	\$1,527,500	Not Presented	\$1,527,500
Expenditures:						
Design Phase Costs	-	-	-	\$27,500	Not Presented	\$27,500
Construction	-	-	-	\$1,500,000	Not Presented	\$1,500,000
	-	-	-	\$1,527,500	Not Presented	\$1,527,500

Special Revenue Projects (cont.)

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	PROPOSED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
The CITT Fund						
Revenues and Inflows: CITT Surtax	\$2,008,359	\$1,850,000	\$2,000,000	\$2,000,000	Not Presented	\$150,000
Revenues and Inflows: Interest	\$7,803	\$10,000	\$7,000	\$7,000	Not Presented	-\$3,000
Revenues and Inflows: Carryover	\$4,286,125	\$5,438,885	\$5,587,084	\$4,888,684	Not Presented	-\$550,201
Total Revenues and Inflows	\$6,302,287	\$7,298,885	\$7,594,084	\$6,895,684	Not Presented	-\$403,201
Expenditures and Outflows:						
Expenditures and Outflows: Salaries and Benefits	\$22,271	\$22,456	\$22,400	\$24,145	Not Presented	\$1,689
Expenditures and Outflows: Professional Fees	-	\$50,000	\$10,000	\$10,000	Not Presented	-\$40,000
Expenditures and Outflows: Administrative Fee	-	-	\$100,000	\$100,000	Not Presented	\$100,000
Expenditures and Outflows: Transportation						
Resurfacing	-	\$477,000	\$445,000	\$700,000	Not Presented	\$223,000
Traffic Calming Projects	-	\$175,000	-	\$121,200	Not Presented	-\$53,800
Expenditures and Outflows: Transit						
Circulator Bus	\$324,620	\$325,000	\$325,000	\$325,000	Not Presented	-
Bus Shelter Design	-	-	-	-	Not Presented	-
Bus Shelter Construction	-	-	-	-	Not Presented	-
MPO Transit Corridor Study	-	\$50,400	-	\$50,400	Not Presented	-
Transfers Out	\$368,312	\$2,967,374	\$1,803,000	\$3,007,348	Not Presented	\$39,974
Carryover	\$5,587,084	\$3,231,655	\$4,888,684	\$2,557,591	Not Presented	-\$674,064
	\$6,302,287	\$7,298,885	\$7,594,084	\$6,895,684	Not Presented	-\$403,145
ARPA Fund						
Revenues: Federal Grant	-	-	\$700,000	\$4,062,305	Not Presented	\$4,062,305
Revenues: Interest	-	-	\$9,200	\$25,000	Not Presented	\$25,000
Revenues: Carryover	-	-	-	\$9,200	Not Presented	\$9,200
Total Revenues	-	-	\$709,200	\$4,096,505	Not Presented	\$4,096,505
Expenditures: Transfers Out	-	-	\$700,000	\$4,062,305	Not Presented	\$4,062,305
Carryover	-	-	\$9,200	\$34,200	Not Presented	\$34,200
	-	-	\$709,200	\$4,096,505	Not Presented	\$4,096,505

Capital Projects Fund

CATEGORY	ACTUAL FY 20/21	PROPOSED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Capital Projects Fund: Parks						
Revenues: Transfer (ARPA Funds)	-	-	-	\$255,000	Not Presented	\$255,000
Revenues: Transfer (General Fund)	\$1,935,402	-	-	-	Not Presented	-
Revenues: FRDAP Grant (Franjo Park)	\$200,000	-	-	-	Not Presented	-
	\$2,135,402	-	-	\$255,000	Not Presented	\$255,000
Expenditures: Franjo Park Restoration	\$2,135,402	-	-	-	Not Presented	-
Expenditures: Playground Ground Surfacing	-	-	-	\$255,000	Not Presented	\$255,000
	\$2,135,402	-	-	\$255,000	Not Presented	\$255,000

Stormwater Utility Fund

CATEGORY	ACTUAL FY 20/21	PROPOSED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Net Position, Beginning	\$5,359,915	\$5,095,410	\$5,463,375	\$7,730,316	Not Presented	\$2,634,906
Revenues:						
Stormwater Billings	\$1,017,995	\$1,025,000	\$1,025,000	\$1,025,000	Not Presented	-
Interest and other	\$89	-	-	-	Not Presented	-
Grants	\$200,000	\$800,000	\$800,000	\$1,545,000	Not Presented	\$745,000
Transfer in	\$126,996	\$2,200,000	\$2,098,000	\$2,893,255	Not Presented	\$693,255
Total Revenues and Transfers In	\$1,345,080	\$4,025,000	\$3,923,000	\$5,463,255	Not Presented	\$1,438,255
Expenses:						
Salaries and benefits	\$309,270	\$323,114	\$314,060	\$342,137	Not Presented	\$19,023
Operating expenses	\$879,692	\$1,422,639	\$1,292,000	\$2,116,800	Not Presented	\$694,161
Capital outlay	-	-	-	-	Not Presented	-
Debt service	\$52,658	\$50,000	\$50,000	\$45,000	Not Presented	-\$5,000
Total Expenses	\$1,241,620	\$1,795,753	\$1,656,060	\$2,503,937	Not Presented	\$708,184
Net Position, Ending	\$5,463,375	\$7,324,657	\$7,730,316	\$10,689,634	Not Presented	\$3,364,977

Stormwater Utility Fund

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	PROPOSED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP	
Salaries	\$220,764	\$223,886	\$223,000	\$232,011	Not Presented	\$8,125	
Payroll Taxes	\$16,296	\$17,055	\$17,060	\$17,749	Not Presented	\$694	
Retirement Contributions	\$30,111	\$34,173	\$34,000	\$42,457	Not Presented	\$8,284	
Life and Health Insurance	\$42,099	\$48,000	\$40,000	\$49,920	Not Presented	\$1,920	
Professional Services	\$67,206	\$313,000	\$225,000	\$978,000	Not Presented	\$665,000	1
Prof Services - S/W Master Plan	-	-	\$15,000	\$111,000	Not Presented	\$111,000	2
Prof Services - LBTB area	-	-	-	-	Not Presented	-	
Prof Services - Bel-Aire area	-	-	-	-	Not Presented	-	
Prof Services - Saga bay area	-	-	-	-	Not Presented	-	
Prof Services - Cutler Ridge Pines	-	-	-	-	Not Presented	-	
Prof Services - S.W. 207 St & S.W. 85 Ave	-	-	-	-	Not Presented	-	
Other Contractual Services	\$571,361	\$786,000	\$700,000	\$711,000	Not Presented	-\$75,000	3
Contractual Services-CR Sec 3	-	-	-	-	Not Presented	-	
Contractual Services-Saga Bay 1.7	-	-	-	-	Not Presented	-	
Contractual Services-Saga Bay 1.5	-	-	-	-	Not Presented	-	
Contractual Services-Whispering Pines Swale Imp.	-	-	-	-	Not Presented	-	
Contractual Services-LBTB Area	-	-	-	-	Not Presented	-	
Contractual Services-Bel-Aire Area	-	-	-	-	Not Presented	-	
Contractual Services-Saga Bay Area	-	-	-	-	Not Presented	-	
Contractual Services-S.W.7/S.W.184	-	-	-	-	Not Presented	-	
Contractual Services-Canal Bank	-	-	-	-	Not Presented	-	
Contractual Services-S.W.82 Ave	-	-	-	-	Not Presented	-	
Travel & Per Diem	\$8	\$5,300	\$1,000	\$5,300	Not Presented	-	

Stormwater Utility Fund (cont.)

Budget Worksheet

CATEGORY	ACTUAL FY 20/21	PROPOSED FY 21/22	FY 21/22 ACTUAL PROJECTION	PROPOSED FY 22/23	NET CHANGE 7/27 WORKSHOP VS ADOPTED FY 21/22	NET CHANGE 9/1 WORKSHOP VS 7/27 WORKSHOP
Communications & Freight	-	-	-	-	Not Presented	-
Rentals & Leases	\$15,503	\$15,589	\$13,500	\$24,250	Not Presented	\$8,661
Repairs & Maintenance	\$519	\$2,250	\$1,000	\$750	Not Presented	-\$1,500
Printing & Binding	\$4,745	\$10,000	\$5,000	\$10,000	Not Presented	-
Office Supplies	-	\$2,000	\$1,000	\$2,000	Not Presented	-
Operating Supplies	\$1,585	\$4,000	\$60,000	\$4,000	Not Presented	-
Operating Supplies - Fuel	\$1,547	\$3,000	\$2,500	\$4,000	Not Presented	\$1,000
Dues, Subscriptions, Memberships	\$4,524	\$6,500	\$8,000	\$6,500	Not Presented	-
Depreciation	\$212,694	\$275,000	\$260,000	\$260,000	Not Presented	-\$15,000
Capital Outlay	-	-	-	-	Not Presented	-
Other Debt Service	\$52,658	\$50,000	\$50,000	\$45,000	Not Presented	-\$5,000
TOTAL	\$1,241,620	\$1,795,753	\$1,656,060	\$2,503,937		\$708,184

Significant Changes from the FY 21/22 Adopted Budget

- 1 – Increase primarily reflects design costs for Marlin Road (\$795,000, funded with grants), offset by decreases in design services for repetitive loss areas (\$90,000), environmental lobbyist now recorded in the General Fund (\$18,000) and a decrease in the design costs for the Caribbean Blvd/SW 87 Ave to SW 184 St Project (\$22,000)
- 2 – Increase reflects the cost of the Stormwater Master Plan update (funded with ARPA grant)
- 3 – Decrease reflects fewer neighborhood drainage repairs (\$50,000) and less Right-of-Way tree planting (\$25,000 decrease)