



2023-24 BUDGET WORKSHOP

DETAILED BUDGET SHEETS

JULY 27, 2023





OFFICE OF THE TOWN MANAGER

Rafael G. Casals, ICMA-CM, CFM

Town Manager

Memorandum

To: Honorable Mayor and Town Council

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

Date: July 27, 2023

Re: Fiscal Year 2023-24 Proposed General Fund Budget
(2nd Budget Workshop)

Town (“Town”) of Cutler Bay Staff (“Staff”) has worked diligently to provide the Town Council (“Council”) with a preliminary 2023-24 General Fund budget for your initial review. The General Fund is the main operating fund of the Town and is the fund supported by ad valorem revenues, the millage rate for which will be determined by the Council during the upcoming Budget Hearings in September. Given the importance of the General Fund, Staff felt it prudent to devote today’s entire presentation to that fund. At the August 23, 2023, Budget Workshop, Staff will present an update to the General Fund budget as well as present other funds (special revenue, capital projects and/or stormwater funds) for which formal budgets will be adopted. These other funds account for special projects, many of which I described to the Council during the June 28, 2023, Budget Visioning Workshop. These other fund types are not supported by ad valorem revenue, but rather by grants or other special, restricted revenues (such as PTP or ARPA funds).

On June 30, 2023, the Miami-Dade Property Appraiser certified to the Town, the taxable value of property within the Town’s boundaries to be used to establish its 2023 millage rate (for Fiscal Year 2023-24) and ad valorem tax budget. Under the TRIM statutes, the Town has thirty-five (35) days (i.e., on or before Friday, August 4, 2023) to notify the Property Appraiser, on form DR-420 electronically filed on the eTRIM system, of the Town’s proposed millage rate and the date, time, and place of its first public Budget Hearing. In turn, the Property Appraiser will use that information on the TRIM notices it mails out to all taxpayers in late August. Based on the June 30, 2023, certification received from the Property Appraiser, the taxable value of property within the Town’s boundaries *increased* 12.5% since last year’s certification. While this increase is an average Town-wide increase, it should be noted that homesteaded properties are protected from large increases by the Save Our Home caps reflected in State law.

In late fiscal year 2020, the Town Council gave Staff authorization to move forward with a “Fund Balance Replenishment Plan” (“Plan”), developed in coordination with Lourdes Abadin of Estrada Hinojosa (“Financial Advisor”), to help the Town stabilize and begin to re-strengthen its fund balance reserves which had begun to deteriorate significantly in recent years due primarily to operating deficits, impacts from COVID-19, and the undertaking of substantial capital projects which have been funded to date in large part by the General Fund’s fund balance.





OFFICE OF THE TOWN MANAGER

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This Plan was implemented over fiscal years 2021 and 2022, and resulted in the Town’s General Fund’s fund balance increasing from \$13.7 million September 30, 2020, to \$22.8 million at September 30, 2022 (of which \$22.59 million was classified as “unassigned” and available for appropriation by the Town Council for any legal purpose).

As we approach an upcoming General Obligation bond offering, it is more important than ever for the Town to maintain it’s renewed financial strength and not revert to using reserves to fund the operating budget. This will ensure that the Town can get and maintain a solid bond rating which will result in lower interest costs to the Town.

At the July 19, 2023, Regular Council Meeting, the Council adopted Resolution 23-72 which adopted a proposed millage rate of 2.8419 mills for Fiscal Year 2023-24 which will be utilized by the Property Appraiser for advertisement purposes. This millage rate represents the two-thirds vote maximum millage rate which the Town has used as a “ceiling rate” since it allows for a lower rate to be adopted during the September budget hearings if desired. This rate is 13.12% greater than the rolled back rate of 2.5122 mills.

The attached General Fund budget has been prepared using the 2.8419 mill rate and it generates a budget surplus of \$3,089,350, of which \$2.4 million has been restricted pertaining to anticipated excess building permit fees to be received on major projects commencing in the fiscal year. For the most part, with the exception of the significant increase in building activity anticipated in the upcoming year, the attached General Fund budget maintains the levels of service comparable to the recent past. The significant changes in the General Fund departmental budgets are discussed in the attached “Attachment A – Proposed FY 2023-24 Budget – Executive Summary”.

As noted above, it is important that the Town Council adopt a millage rate that is sufficient to provide revenues to cover budgeted General Fund expenditures and which avoids generating deficits that draw down fund balance further.

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OFFICE OF THE TOWN MANAGER

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Town Manager

For Fiscal Year 2023-24, the Budget Hearing dates adopted by Council on July 19, 2023, at the Regular Council Meeting (Resolution 23-72) are as follows:

| DATE | TIME | PLACE |
|---|---------|--|
| 1 st Budget Hearing September 12, 2023 (Tuesday) | 6:00 PM | Cutler Bay Town Hall Council Chambers 10720 Caribbean Boulevard Cutler Bay, Florida 33189 |
| 2 nd Budget Hearing September 26, 2022 (Tuesday) | 6:00 PM | Cutler Bay Town Hall Council Chambers 10720 Caribbean Boulevard Cutler Bay, Florida 33189 |

Staff looks forward to discussing the above items with the Council at our 2nd Budget Workshop and to gain further insight from the Council as to the programs and initiatives it would like for Staff to incorporate into the upcoming Fiscal Year 2023-24 General Fund budget. The 3rd Budget Workshop scheduled for Wednesday August 23, 2023, will incorporate any changes requested by the Council during this workshop.

The Proposed FY 2023-24 Budget – Executive Summary (*Attachment A*) provides a written summary of the significant decreases/increases in departmental expenditure line items. The Proposed FY 2023-24 Budget – Fund Summaries and Department Expenditures (*Attachment B*) provides the Council with the following comparative information:

- Actual FY 2021-22
- Adopted FY 2022-23
- Proposed FY 2023-24 (based on Millage Rate at 2.8419 for the General Fund)
- Net Change:

July 27, 2023, Workshop (Proposed FY 2023-24) compared to Adopted FY 2022-23

ATTACHMENT(S):

- Attachment A – Proposed FY 2023-24 Budget – Executive Summary
- Attachment B – Proposed FY 2023-24 Budget – Fund Summaries and Department Expenditures





Executive Summary

Proposed FY 2023-24 Significant Budget Expenditure – Changes Per Department

July 27, 2023, Workshop Versus Adopted Fiscal Year 2023

Mayor and Town Council (Page 3):

- Salaries and Benefits *increased* as a result of cost-of-living adjustments (COLA) and projected increases in health insurance premiums and retirement plan contributions.

Town Clerk (Page 4):

- Salaries and Benefits *increased* as a result of projected COLA and merit pay increases, as well as a result of projected increases in health insurance premiums and retirement plan contributions.
- Other Contractual Services *decreased* \$20,000 reflecting no election costs in Fiscal Year 2023-24.

General Government (Page 5):

- Salaries and benefits *increased* primarily as a result of COLA and merit pay increases, as well as a result of projected increases in health insurance premiums and retirement contributions.
- Professional Services *increased* \$25,000 primarily as a result of an increase in financial advisor services (\$40,000 increase), offset by a decrease in communications consultant services (\$15,000 decrease).
- Other Contractual Services *decreased* \$23,000, primarily as a result of a \$30,000 decrease in an ARPA funded software assessment project offset by an approximate \$6,000 increase in general IT services.
- Rentals & Leases *decreased* approximately \$668,800 primarily from implementation of accounting standard GASB 87 which reflects payments on the Town's office lease as debt service (principal and interest) rather than rent expense. The remaining change in debt service reflects the normal amortization of the Town's debt.



General Government Continuation (Page 5):

- Insurance *increased* \$117,000 reflecting the rise in property and casualty premiums anticipated for policy renewal. Amounts in the draft budget are “placeholder” amounts as we have not yet been notified of the renewal rates. We understand significant increases are to be expected. Once the renewal quote is received, we will work with the insurer to determine if there are any actions we can take to lower premiums.
- Repairs & Maintenance *increased* approximately \$12,000 reflecting increased network and Cloud support services.

Finance (Page 8):

- Salaries and benefits *increased* primarily as a result of COLA and merit pay increases, as well as a result of projected increases in health insurance premiums and retirement contributions. The department budget also reflects converting a part-time accounting position to full-time. Retirement contributions decreased primarily as a result of an approximate \$11,000 decrease related to the Finance Director (lower salary and DROP contribution rate), offset by an approximate \$9,000 increase for other staff.
- Accounting & Auditing *increased* approximately \$4,300 reflecting anticipated higher costs for Single Audit services (\$5,200 increase), as well as for regular audit services (\$1,000 increase), offset by a \$1,900 decrease in actuarial valuation services for other post-employment benefits.

Town Attorney (Page 9):

- No proposed changes.

Community Development (Page 10):

- Salaries and benefits *increased* primarily as a result of COLA and merit pay increases, as well as a result of projected increases in health insurance premiums retirement plan contributions.
- Other Contractual Services *increased* \$450,000 resulting primarily from an anticipated increase in amounts paid to the contractor performing building permit and inspection services. Significant new projects are anticipated in Fiscal Year 2023-24 which will drive permit fee revenue, and corresponding contractor payments, higher.



Public Works (Page 11):

- Salaries and benefits *increased* primarily as a result of COLA and merit pay increases, as well as a result of projected increases in health insurance premiums and retirement plan contributions.
- The \$9,500 *increase* in Professional Services reflects higher anticipated usage of professionals for general engineering and permitting services.
- Rentals & Leases *decreased* approximately \$132,000 primarily from implementation of accounting standard GASB 87 which reflects payments on the Town's fleet leases as debt service (principal and interest) rather than rent expense.
- Operating Supplies – Fuel *decreased* \$10,000 reflecting the current state of fuel prices and a lower anticipated cost to fuel the Town's vehicles.

Police Services (Page 12):

- Professional Services include costs for MDPD local police services that are passed through to the Town for the appropriate police employees. The budget reflects an approximate \$490,500 *increase* in the projected cost of service based on current contract costs for the same level of personnel.

Parks and Recreation (Page 13):

- Salaries and benefits *increased* primarily as a result of COLA and merit pay increases, including staff classification changes with increased salaries, budgeting for seasonal staff (\$85,000) and budgeting for a new Lifeguard Supervisor position (approximately \$49,000 plus benefits). Additionally, the Town is budgeting to absorb a larger portion of the salary and benefits related to grant positions (approximately \$53,000 plus benefits) not funded by the grants. The budget also reflects projected increases in health insurance premiums and retirement plan contributions.
- Other Contractual Services *decreased* approximately \$54,500 resulting primarily from increased Town sponsored events (approximately \$8,500), increased landscaping costs (approximately \$25,000), increased summer camp activities (approximately \$8,000) and non-grant active adult programming (approximately \$4,000), offset by a \$100,000 decrease in grant funded active adult programming (grant renewed for \$60,000 and moved to two other budget line items – Contractual Services-Aging Grant and Operating Supplies-Aging Grant).



- Repairs & Maintenance *increased* \$15,000 reflecting an increase in Lakes By The Bay Park field renovations.
- Capital Outlay *increased* \$25,000 primarily due to budgeted improvements for Blue Heron Park (walking path and new pavilions).

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General Fund

Budget Worksheet

| | ACTUAL FY 21/22 | ADOPTED 2.8332 mill rate FY 22/23 | Proposed 2.8419 mill rate FY 23/24 | Net Change 7/27 Workshop vs Adopted FY 22/23 | |
|---|---------------------|---|--|--|---|
| REVENUES and INFLOWS: | | | | | |
| General Revenues: | | | | | |
| Ad Valorem | \$7,981,928 | \$8,779,276 | \$9,903,174 | \$1,123,898 | A |
| Utility Taxes | \$3,431,857 | \$3,550,000 | \$3,600,000 | \$50,000 | C |
| Local Gov't Half-Cent Sales Tax | \$4,549,157 | \$3,762,208 | \$4,232,094 | \$469,886 | B |
| Communications Services Tax | \$1,027,647 | \$961,530 | \$1,000,000 | \$38,470 | |
| Revenue Sharing | \$1,412,546 | \$1,313,079 | \$1,387,801 | \$74,722 | B |
| Electrical Franchise Fees | \$2,608,440 | \$2,250,000 | \$2,600,000 | \$350,000 | C |
| Solid Waste Franchise Fees | \$319,859 | \$230,000 | \$250,000 | \$20,000 | |
| Licenses and Registrations | \$224,682 | \$185,000 | \$185,000 | \$0 | |
| 1st Local Option Gas Tax | \$546,842 | \$526,802 | \$530,000 | \$3,198 | |
| Building Permits | \$1,253,646 | \$842,000 | \$3,500,000 | \$2,658,000 | D |
| Zoning Fees | \$110,395 | \$80,000 | \$100,000 | \$20,000 | |
| Code Compliance Fines | \$162,600 | \$70,000 | \$70,000 | \$0 | |
| Other Building and Zoning | \$184,421 | \$89,000 | \$100,000 | \$11,000 | |
| Parks Fees | \$104,188 | \$90,000 | \$100,000 | \$10,000 | |
| Judgements and Fines | \$35,936 | \$20,000 | \$30,000 | \$10,000 | |
| Misc Revenues | \$356,648 | \$336,000 | \$311,000 | -\$25,000 | C |
| Grants | \$36,227 | \$475,000 | \$435,000 | -\$40,000 | F |
| Investment Income | \$56,205 | \$35,000 | \$250,000 | \$215,000 | E |
| Sub-total | \$24,403,224 | \$23,594,895 | \$28,584,069 | \$4,989,174 | |
| Transfer In from Special Revenues | \$187,344 | \$180,000 | \$150,000 | -\$30,000 | G |
| Balances brought forward | \$19,380,460 | \$19,576,949 | \$22,983,550 | \$3,406,601 | |
| Proceeds from issuance of debt | \$0 | \$0 | \$0 | \$0 | |
| Total Revenues and Inflows | \$43,971,028 | \$43,351,844 | \$51,717,619 | \$8,365,775 | |
| EXPENDITURES, OUTFLOWS AND FUND BALANCES: | | | | | |
| EXPENDITURES and OUTFLOWS: | | | | | |
| Mayor & Council | \$154,575 | \$223,614 | \$238,790 | \$15,176 | |
| Town Clerk | \$437,803 | \$515,812 | \$552,508 | \$36,696 | |
| General Government | \$4,497,390 | \$4,494,302 | \$4,749,007 | \$254,705 | |
| Finance | \$543,390 | \$541,384 | \$596,853 | \$55,469 | |
| Town Attorney | \$397,928 | \$500,000 | \$500,000 | \$0 | |
| Community Development | \$1,633,294 | \$1,758,317 | \$2,385,719 | \$627,402 | |
| Public Works | \$1,002,043 | \$1,209,682 | \$1,252,290 | \$42,608 | |
| Law Enforcement | \$10,204,217 | \$11,306,000 | \$11,796,508 | \$490,508 | |
| Parks | \$2,277,852 | \$3,052,588 | \$3,573,043 | \$520,455 | |
| Transfer Out to Capital Projects | \$12,182 | \$0 | \$0 | \$0 | |
| Transfer Out to Special Revenue | \$0 | \$0 | \$0 | \$0 | |
| Transfer Out to Stormwater | \$0 | \$0 | \$0 | \$0 | |
| Total Expenditures and Outflows | \$21,160,674 | \$23,601,699 | \$25,644,718 | \$2,043,019 | |
| FUND BALANCES: | | | | | |
| Fund Balance - Nonspendable | \$137,155 | \$500,000 | \$500,000 | \$0 | |
| Fund Balance - Restricted | | | | | |
| Public safety | \$86,048 | \$90,000 | \$100,000 | \$10,000 | |
| Community development | \$0 | \$0 | \$2,400,000 | \$2,400,000 | |
| Fund Balance - Assigned | \$0 | \$0 | \$0 | \$0 | |
| Fund Balance - Unassigned: | | | | | |
| Contingencies and Emergencies | \$22,587,151 | \$18,160,145 | \$22,072,901 | \$3,912,756 | |
| Grant Match Reserves | \$0 | \$500,000 | \$500,000 | \$0 | |
| Insurance contingencies | \$0 | \$500,000 | \$500,000 | \$0 | |
| Other reserves | \$0 | \$0 | \$0 | \$0 | |
| Total Fund Balances | \$22,810,354 | \$19,750,145 | \$26,072,901 | \$6,322,756 | |
| Total Expenditures, Outflows and Fund Balances | \$43,971,028 | \$43,351,844 | \$51,717,619 | \$8,365,775 | |

Budgeted FY 2024 Surplus \$3,089,350



Significant Changes from the FY 22/23 Adopted Budget

- A – Reflects increase in property values and change in millage rate versus prior year
- 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 – Increase reflects higher deposit balances and better interest rate environment
- F – Reflects resiliency grant (\$125,000), land clearing grant (\$250,000) and active adult State appropriation (\$60,00)
- G – Change reflects reduction in transfers of ARPA funds for software assessment project

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Mayor and Town Council

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change 7/27 Workshop vs Adopted FY 22/23 | |
|----------------------------------|--------------------|---------------------|----------------------|--|----------|
| Executive Salaries | \$51,147 | \$53,377 | \$58,795 | \$5,418 | A |
| Payroll Taxes | \$4,341 | \$4,836 | \$5,453 | \$617 | A |
| Retirement Contributions | \$19,262 | \$32,026 | \$35,277 | \$3,251 | A |
| Life and Health Insurance | \$38,407 | \$78,000 | \$81,000 | \$3,000 | A |
| Professional Services | \$0 | \$0 | \$0 | \$0 | |
| Other Contractual Services | \$0 | \$0 | \$0 | \$0 | |
| Travel & Per Diem | \$11,149 | \$19,885 | \$19,885 | \$0 | |
| Communications & Freight | \$2,640 | \$3,140 | \$5,280 | \$2,140 | |
| Other Current Charges | \$10,000 | \$10,000 | \$10,000 | \$0 | |
| Operating Supplies | \$1,682 | \$5,000 | \$5,000 | \$0 | |
| Dues, Subscriptions, Memberships | \$15,947 | \$17,350 | \$18,100 | \$750 | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | |
| TOTAL | \$154,575 | \$223,614 | \$238,790 | \$15,176 | |

Significant Changes from the FY 22/23 Adopted Budget

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

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BUDGET WORKSHEET

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

**EXECUTIVE SALARIES
OBJECT CODE 11.000**

| DESCRIPTION | Manager Request | Council Changes | FY23/24 Budget | FY22/23 Budget |
|--|-----------------|-----------------|-----------------|-----------------|
| Charter Compensation - Mayor | \$17,793 | | \$17,793 | \$17,049 |
| Charter Compensation - Council members (4) | \$35,584 | | \$35,584 | \$34,097 |
| COLA (10.15% - BLS) | \$5,418 | | \$5,418 | \$2,230 |
| EXECUTIVE SALARIES TOTAL | \$58,795 | | \$58,795 | \$53,376 |

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|-------------------------|-----------------|-----------------|----------------|----------------|
| FICA at 7.65% | \$5,453 | | \$5,453 | \$4,836 |
| FICA TAXES TOTAL | \$5,453 | | \$5,453 | \$4,836 |



BUDGET WORKSHEET

Amounts contributed to a retirement fund.

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Retirement Contributions | \$35,277 | | \$35,277 | \$32,026 |
| RETIREMENT CONTRIBUTION TOTAL | \$35,277 | | \$35,277 | \$32,026 |

BUDGET WORKSHEET

Includes life and health insurance premiums and benefits paid for employees.

**LIFE AND HEALTH INSURANCE
OBJECT CODE 23.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|---|-----------------|-----------------|-----------------|-----------------|
| Mayor & Council | \$81,000 | | \$81,000 | \$78,000 |
| estimated at \$1350 per employee, per month | | | | |
| LIFE AND HEALTH INSURANCE TOTAL | \$81,000 | | \$81,000 | \$78,000 |

BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**PROFESSIONAL SERVICES
OBJECT CODE 31.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| PROFESSIONAL SERVICES | \$0 | | \$0 | \$0 |



BUDGET WORKSHEET

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|--|-----------------|-----------------|-----------------|-----------------|
| Mayor - Annual Legislative Meetings and Training Conferences | \$3,685 | | \$3,685 | \$3,685 |
| Council - Annual Legislative Meetings and Training Conferences | | | | |
| Vice Mayor | \$2,250 | | \$2,250 | \$2,250 |
| Council Seat 1 | \$2,250 | | \$2,250 | \$2,250 |
| Council Seat 2 | \$2,250 | | \$2,250 | \$2,250 |
| Council Seat 3 | \$2,250 | | \$2,250 | \$2,250 |
| Local Travel Mayor | \$2,400 | | \$2,400 | \$2,400 |
| Local Travel Council | \$4,800 | | \$4,800 | \$4,800 |
| TRAVEL & PER DIEM TOTAL | \$19,885 | | \$19,885 | \$19,885 |

BUDGET WORKSHEET

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

**COMMUNICATIONS AND FREIGHT SERVICES
OBJECT CODE 41.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|--|-----------------|-----------------|----------------|----------------|
| Telephone Reimbursement- Council \$110 per month (4)* | \$5,280 | | \$5,280 | \$2,640 |
| Phone upgrades | \$0 | | \$0 | \$500 |
| * - VM Callahan, CMs Lord, Duncan and Ramirez (Mayor declined) | | | | |
| COMMUNICATIONS AND FREIGHT SERVICES TOTAL | \$5,280 | | \$5,280 | \$3,140 |



BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

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

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|--|-----------------|-----------------|-----------------|-----------------|
| Economic Development Council | \$10,000 | | \$10,000 | \$10,000 |
| Council Committee Funds | \$0 | | \$0 | \$0 |
| OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL | \$10,000 | | \$10,000 | \$10,000 |

BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES
OBJECT CODE 52.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|----------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous Operating Supplies | \$5,000 | | \$5,000 | \$5,000 |
| OPERATING SUPPLIES TOTAL | \$5,000 | | \$5,000 | \$5,000 |



BUDGET WORKSHEET

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS
OBJECT CODE 54.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|--|-----------------|-----------------|-----------------|-----------------|
| Florida League of Cities Dues | \$7,000 | | \$7,000 | \$6,850 |
| Florida League of Mayors | \$1,700 | | \$1,700 | \$1,500 |
| South Dade Chamber of Commerce | \$2,700 | | \$2,700 | 2,500 |
| Miami Dade League of Cities | \$5,200 | | \$5,200 | \$5,000 |
| Cutler Bay Business Assoc. Dues | \$500 | | \$500 | 500 |
| | | | | |
| South Dade Economic Development Council (5 Supporter level memberships) | \$1,000 | | \$1,000 | \$1,000 |
| BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL | \$18,100 | | \$18,100 | \$17,350 |

BUDGET WORKSHEET

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 Budget | FY22/23 Budget |
|--------------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| MACHINERY AND EQUIPMENT TOTAL | \$0 | | \$0 | \$0 |



Town Clerk

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change | |
|----------------------------------|--------------------|---------------------|----------------------|--------------------------------------|----------|
| | | | | 7/27 Workshop vs Adopted FY 22/23 | |
| Salaries | \$196,747 | \$222,747 | \$258,384 | \$35,637 | A |
| Payroll Taxes | \$15,146 | \$17,150 | \$19,877 | \$2,727 | A |
| Retirement Contributions | \$40,069 | \$51,895 | \$67,677 | \$15,782 | A |
| Life and Health Insurance | \$37,223 | \$46,800 | \$48,600 | \$1,800 | A |
| Other Contractual Services | \$55,859 | \$20,700 | \$700 | -\$20,000 | B |
| Travel & Per Diem | \$1,774 | \$8,200 | \$8,200 | \$0 | |
| Communications & Freight | \$1,464 | \$3,440 | \$3,440 | \$0 | |
| Rentals & Leases | \$1,191 | \$0 | \$0 | \$0 | |
| Repairs & Maintenance | \$42,862 | \$40,310 | \$41,030 | \$720 | |
| Printing & Binding | \$418 | \$5,700 | \$5,700 | \$0 | |
| Other Current Charges | \$38,125 | \$90,000 | \$90,000 | \$0 | |
| Operating Supplies | \$3,000 | \$4,000 | \$4,000 | \$0 | |
| Dues, Subscriptions, Memberships | \$3,925 | \$4,870 | \$4,900 | \$30 | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | |
| TOTAL | \$437,803 | \$515,812 | \$552,508 | \$36,695 | |

Significant Changes from the FY 22/23 Adopted Budget

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

B – Decrease primarily reflects provision no election costs in FY 2023-24

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BUDGET WORKSHEET

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

**REGULAR SALARIES
OBJECT CODE 12.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------|------------------|-----------------|------------------|------------------|
| Town Clerk | \$101,910 | | \$101,910 | \$97,652 |
| Deputy Town Clerk | \$73,813 | | \$73,813 | \$68,669 |
| Assistant to Town Clerk | \$56,385 | | \$56,385 | \$45,000 |
| COLA (10.15% - BLS) | \$23,559 | | \$23,559 | \$9,214 |
| Merit pool (3% max) | \$2,717 | | \$2,717 | \$2,212 |
| REGULAR SALARIES TOTAL | \$258,384 | | \$258,384 | \$222,747 |

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------|-----------------|-----------------|-----------------|-----------------|
| Town Clerk | \$8,763 | | \$8,763 | \$7,965 |
| Deputy Town Clerk | \$6,238 | | \$6,238 | \$5,498 |
| Assistant to Town Clerk | \$4,876 | | \$4,876 | \$3,687 |
| FICA TAXES TOTAL | \$19,877 | | \$19,877 | \$17,150 |



BUDGET WORKSHEET

Amounts contributed to a retirement fund

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Town Clerk | \$42,979 | | \$42,979 | \$33,885 |
| Deputy Town Clerk | \$13,862 | | \$13,862 | \$10,780 |
| Assistant to Town Clerk | \$10,836 | | \$10,836 | \$7,230 |
| RETIREMENT CONTRIBUTION TOTAL | \$67,677 | | \$67,677 | \$51,895 |

BUDGET WORKSHEET

Includes life and health insurance premiums and benefits paid for employees.

**LIFE AND HEALTH INSURANCE
OBJECT CODE 23.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|-----------------|-----------------|
| Town Clerk | \$16,200 | | \$16,200 | \$15,600 |
| Deputy Town Clerk | \$16,200 | | \$16,200 | \$15,600 |
| Assistant to Town Clerk | \$16,200 | | \$16,200 | \$15,600 |
| estimated at \$1350/mo per full-time employee | | | | |
| Health Insurance | | | | |
| Vision | | | | |
| Dental | | | | |
| Disability | | | | |
| Life | | | | |
| LIFE AND HEALTH INSURANCE TOTAL | \$48,600 | | \$48,600 | \$46,800 |



BUDGET WORKSHEET

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**OTHER CONTRACTUAL SERVICES
OBJECT CODE 34.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|----------------|-----------------|
| Miami Dade Municipal Elections | | | | |
| November 2023 (none) | \$0 | | \$0 | \$20,000 |
| Election Runoff - December (none) | \$0 | | \$0 | \$0 |
| MuniCode (online Code Hosting) | \$700 | | \$700 | \$700 |
| OTHER CONTRACTUAL SERVICES TOTAL | \$700 | | \$700 | \$20,700 |

BUDGET WORKSHEET

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| FACC Conference (Mandatory Continuing Education) | \$5,000 | | \$5,000 | \$5,000 |
| FACC Professional Education Academy | | | | |
| (Town Clerk CMC training) | \$2,000 | | \$2,000 | \$2,000 |
| Other Meetings and Conferences | \$1,200 | | \$1,200 | \$1,200 |
| TRAVEL & PER DIEM TOTAL | \$8,200 | | \$8,200 | \$8,200 |



BUDGET WORKSHEET

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

**COMMUNICATIONS AND FREIGHT SERVICES
OBJECT CODE 41.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| Other postage/courier | \$2,000 | | \$2,000 | \$2,000 |
| Cell phone allowance* - Town Clerk | \$1,440 | | \$1,440 | \$1,440 |
| (*) Per Contract | | | | |
| COMMUNICATIONS AND FREIGHT SERVICES TOTAL | \$3,440 | | \$3,440 | \$3,440 |

BUDGET WORKSHEET

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

**RENTAL AND LEASES
OBJECT CODE 44.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| RENTALS AND LEASES TOTAL | \$0 | | \$0 | \$0 |



BUDGET WORKSHEET

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.

**REPAIRS AND MAINTENANCE
OBJECT CODE 46.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| Maintenance Laserfiche* | \$5,000 | | \$5,000 | \$4,600 |
| eScribe *(Webcasting Plus support services/maint) | \$33,030 | | \$33,030 | \$33,010 |
| VR Systems - Online campaign finance reporting | \$3,000 | | \$3,000 | \$2,700 |
| (*) Per Contract | | | | |
| REPAIRS AND MAINTENANCE TOTAL | \$41,030 | | \$41,030 | \$40,310 |

BUDGET WORKSHEET

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

**PRINTING AND BINDING
OBJECT CODE 47.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------------|-----------------|-----------------|----------------|----------------|
| Minutes/Resolutions/Ordinances/LDRS | \$4,700 | | \$4,700 | \$4,700 |
| Proclamations & Awards | \$1,000 | | \$1,000 | \$1,000 |
| PRINTING AND BINDING TOTAL | \$5,700 | | \$5,700 | \$5,700 |



BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

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

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| Legal Advertising (some cost recovery) | \$80,000 | | \$80,000 | \$80,000 |
| - increased cost of Miami Herald ads | | | | |
| - any code amendment | | | | |
| - ads relating to Charter review | | | | |
| -Bid Advertisement | | | | |
| -Budget ads | | | | |
| Remediation of Docs for ADA Compliance | | | | |
| keep forever docs (ordinance and resolutions, etc) | \$10,000 | | \$10,000 | \$10,000 |
| OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL | \$90,000 | | \$90,000 | \$90,000 |

BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES
OBJECT CODE 52.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous Supplies | \$4,000 | | \$4,000 | \$4,000 |
| OPERATING SUPPLIES TOTAL | \$4,000 | | \$4,000 | \$4,000 |



BUDGET WORKSHEET

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS
OBJECT CODE 54.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|----------------|----------------|
| Professional Association Dues: | | | | |
| International Institute of Municipal Clerks | \$475 | | \$475 | \$445 |
| Florida Association of Clerk's | \$300 | | \$300 | \$300 |
| Miami Dade County Municipal Clerks Association | \$225 | | \$225 | \$225 |
| Training | | | | |
| FACC Conference Registration | \$2,000 | | \$2,000 | \$2,000 |
| Other Conferences/Seminars Registration | \$1,500 | | \$1,500 | \$1,500 |
| Miscellaneous Publications/Educational Materials | \$400 | | \$400 | \$400 |
| BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL | \$4,900 | | \$4,900 | \$4,870 |

BUDGET WORKSHEET

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| MACHINERY AND EQUIPMENT TOTAL | \$0 | | \$0 | \$0 |



General Government

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change | |
|--|--------------------|---------------------|----------------------|--------------------------------------|---|
| | | | | 7/27 Workshop vs Adopted FY 22/23 | |
| Salaries | \$668,562 | \$700,901 | \$769,446 | \$68,545 | A |
| Payroll Taxes | \$44,722 | \$54,353 | \$59,597 | \$5,244 | A |
| Retirement Contributions | \$142,662 | \$173,632 | \$219,670 | \$46,038 | A |
| Life and Health Insurance | \$80,503 | \$95,640 | \$99,240 | \$3,600 | |
| Professional Services | \$338,717 | \$184,000 | \$209,000 | \$25,000 | B |
| Other Contractual Services | \$376,067 | \$298,988 | \$275,992 | -\$22,996 | C |
| Other Contractual Services - Brownfield | \$59,051 | \$94,000 | \$95,000 | \$1,000 | |
| Travel & Per Diem | \$26,321 | \$20,200 | \$20,200 | \$0 | |
| Communications & Freight | \$89,037 | \$110,822 | \$112,330 | \$1,508 | |
| Utilities | \$4,635 | \$5,000 | \$5,000 | \$0 | |
| Rentals & Leases | \$9,412 | \$689,785 | \$21,000 | -\$668,785 | D |
| Insurance | \$274,099 | \$322,500 | \$439,500 | \$117,000 | E |
| Repairs & Maintenance | \$66,321 | \$62,748 | \$74,808 | \$12,060 | F |
| Printing & Binding | \$3,389 | \$14,500 | \$14,500 | \$0 | |
| Promotional | \$300 | \$7,500 | \$7,500 | \$0 | |
| Other Current Charges | \$69,581 | \$34,500 | \$34,500 | \$0 | |
| Office Supplies | \$12,667 | \$10,000 | \$10,000 | \$0 | |
| Operating Supplies | \$27,208 | \$5,500 | \$5,500 | \$0 | |
| Dues, Subscriptions, Memberships | \$52,328 | \$58,903 | \$60,924 | \$2,021 | |
| Capital Outlay | \$13,170 | \$7,530 | \$0 | -\$7,530 | |
| Debt Service - Principal | \$1,056,107 | \$537,600 | \$1,102,400 | \$564,800 | D |
| Debt Service - Interest | \$761,522 | \$659,700 | \$791,400 | \$131,700 | D |
| Contributions and Aid to Governmental Entities | \$0 | \$0 | \$0 | \$0 | |
| TOTAL | \$4,176,381 | \$4,148,302 | \$4,427,507 | \$279,205 | |

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Significant Changes from the FY 22/23 Adopted Budget

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

B - Net increase results primarily from increased use of financial advisor (\$40,000 increase), offset by a decrease in communications consultant services (\$15,000 decrease)

C - Net decrease results primarily from a \$30,000 decrease in ARPA funded software assessment project, offset by an approximate \$6,000 increase in general IT services

D - Decrease results primarily from implementation of accounting standard GASB 87 which reflects payments on the Town's office lease as debt service (principal and interest) rather than rent expense. The remaining change in debt service reflects the normal amortization of the Town's debt.

E - We are awaiting the business insurance renewal quotes. Amounts used in this budget draft are "placeholder" amounts. We understand significant increases are to be expected. Once the renewal quotes are finalized, Staff intends to meet with the insurance agent to discuss possible ways to lower premiums (such as increase deductibles and set aside a portion of reserves for insurance contingencies).

F - Increase primarily reflects increased network and Cloud support.

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Quality Neighborhood IMP Program

(Part of General Government)

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change 7/27 Workshop vs Adopted FY 22/23 |
|-------------------|--------------------|---------------------|----------------------|--|
| QNIP Debt Service | \$321,009 | \$346,000 | \$321,500 | -\$24,500 A |
| TOTAL | \$321,009 | \$346,000 | \$321,500 | -\$24,500 |

Significant Changes from the FY 22/23 Adopted Budget

A – Decrease reflects revised debt service from the County’s debt refunding

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BUDGET WORKSHEET

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

**REGULAR SALARIES
OBJECT CODE 12.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------------|------------------|-----------------|------------------|------------------|
| Town Manager | \$257,263 | | \$257,263 | \$246,515 |
| Executive Assistant to Town Manager | \$74,500 | | \$74,500 | \$77,980 |
| Administrative Services Director | \$123,520 | | \$123,520 | \$114,912 |
| IT Administrative Assistant | \$62,500 | | \$62,500 | \$58,000 |
| Customer Service Representative | \$44,501 | | \$44,501 | \$41,400 |
| Communications Manager | \$80,000 | | \$80,000 | \$80,466 |
| Grant Coordinator (part-time) | \$47,618 | | \$47,618 | \$45,629 |
| COLA (10.15% - BLS) | \$70,025 | | \$70,025 | \$28,990 |
| Merit pool (3% max) | \$9,519 | | \$9,519 | \$7,009 |
| REGULAR SALARIES TOTAL | \$769,446 | | \$769,446 | \$700,901 |

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|----------------------------|-----------------|-----------------|-----------------|-----------------|
| Salaries and wages x 7.65% | \$59,597 | | \$59,597 | \$54,353 |
| FICA TAXES TOTAL | \$59,597 | | \$59,597 | \$54,353 |



BUDGET WORKSHEET

Amounts contributed to a retirement fund

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|------------------|-----------------|------------------|------------------|
| Town Manager | \$108,603 | | \$108,603 | \$85,622 |
| Executive Assistant to Town Manager | \$14,294 | | \$14,294 | \$12,249 |
| Administrative Services Director | \$52,199 | | \$52,199 | \$39,955 |
| IT Administrative Assistant | \$11,911 | | \$11,911 | \$9,318 |
| Customer Service Representative | \$8,473 | | \$8,473 | \$6,590 |
| Communications Manager | \$15,272 | | \$15,272 | \$12,755 |
| Grant Coordinator (part-time) | \$8,917 | | \$8,917 | \$7,143 |
| RETIREMENT CONTRIBUTION TOTAL | \$219,670 | | \$219,670 | \$173,632 |

BUDGET WORKSHEET

Includes life and health insurance premiums and benefits paid for employees.

**LIFE AND HEALTH INSURANCE
OBJECT CODE 23.000**

| DESCRIPTION | MANAGER REQUEST | Council Chnages | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| Town Manager | \$16,200 | | \$16,200 | \$15,600 |
| Executive Assistant to Town Manager | \$16,200 | | \$16,200 | \$15,600 |
| Administrative Services Director | \$16,200 | | \$16,200 | \$15,600 |
| IT Administrative Assistant | \$16,200 | | \$16,200 | \$15,600 |
| Customer Service Representative | \$16,200 | | \$16,200 | \$15,600 |
| Communications Manager | \$16,200 | | \$16,200 | \$15,600 |
| Grant Coordinator (part-time) | \$2,040 | | \$2,040 | \$2,040 |
| estimated at \$1350/mo. per full-time employee | | | | |
| estimated at \$170/mo. per part-time employee | | | | |
| LIFE AND HEALTH INSURANCE TOTAL | \$99,240 | | \$99,240 | \$95,640 |



BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**PROFESSIONAL SERVICES
OBJECT CODE 31.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|------------------|-----------------|------------------|------------------|
| State Lobbying Contract | \$60,000 | | \$60,000 | \$60,000 |
| Gomez Barker* | | | | |
| Financial Advisor Services* | \$50,000 | | \$50,000 | \$10,000 |
| Estrada Hinojosa | | | | |
| - land acq financing (SW87/Old Cutler) | | | | |
| - GO financing | | | | |
| Environmental Lobbyist* | \$24,000 | | \$24,000 | \$24,000 |
| Conservation Concepts | | | | |
| Federal Lobbyist | \$60,000 | | \$60,000 | \$60,000 |
| Thorn Run Partners | | | | |
| Communications Consultant | \$15,000 | | \$15,000 | \$30,000 |
| (To Assist Desiree) | | | | |
| (*) Per Contract | | | | |
| PROFESSIONAL SERVICES TOTAL | \$209,000 | | \$209,000 | \$184,000 |



BUDGET WORKSHEET

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**OTHER CONTRACTUAL SERVICES
OBJECT CODE 34.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|------------------|-----------------|------------------|------------------|
| Grant Research system (Grant Finder) | \$1,200 | | \$1,200 | \$1,200 |
| Community News - Center Pages | \$16,800 | | \$16,800 | \$16,800 |
| IT Basic Support* | \$123,194 | | \$123,194 | \$119,606 |
| DB Support/COOP Server/Data Storage* | \$53,798 | | \$53,798 | \$51,464 |
| MDC-ITD GIS Support & Contractual Service | \$10,000 | | \$10,000 | \$10,000 |
| MDC-ITD Consulting Services (S/W Assess.) | \$0 | | \$0 | \$30,000 |
| ^ARPA New Operating Software/System | | | | |
| TMS Time Clock System Monthly Fees | \$2,800 | | \$2,800 | \$2,400 |
| Grant Writing Consultant (\$3,000/month) | \$36,000 | | \$36,000 | \$36,000 |
| Social Media Archiving (Archive Social)* | \$7,600 | | \$7,600 | \$7,176 |
| Videographer (State of the Town) | \$10,000 | | \$10,000 | \$10,000 |
| Text Message Archiving (SMARSH) | \$4,800 | | \$4,800 | \$4,542 |
| Social Media Listening Platform | \$7,800 | | \$7,800 | \$7,800 |
| Social Media Advertising | \$2,000 | | \$2,000 | \$2,000 |
| (*) Per Contract | | | | |
| OTHER CONTRACTUAL SERVICES TOTAL | \$275,992 | \$0 | \$275,992 | \$298,988 |



BUDGET WORKSHEET

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**OTHER CONTRACTUAL SERVICES
OBJECT CODE 3415**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| Brownfield Consultant | \$15,000 | | \$15,000 | \$15,000 |
| Goldstein Environmental Law Firm | | | | |
| Brownfield Maintenance | | | | |
| Top Notch Inc.* (\$3k per cycle X 14 cycles) | \$45,000 | | \$45,000 | \$42,000 |
| Soil Management Plan (SMP) | \$10,000 | | \$10,000 | \$10,000 |
| Site Assessment Report Brown Field | \$25,000 | | \$25,000 | \$27,000 |
| OTHER CONTRACTUAL SERVICES TOTAL | \$95,000 | | \$95,000 | \$94,000 |

BUDGET WORKSHEET

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------------|-----------------|-----------------|-----------------|-----------------|
| State of the Town Event | \$8,000 | | \$8,000 | \$8,000 |
| ICMA Annual Conference (Town Manager) | \$2,000 | | \$2,000 | \$2,000 |
| Tallahassee Travel (Town Manager) | \$2,500 | | \$2,500 | \$2,500 |
| Manager's car allowance* | \$7,200 | | \$7,200 | \$7,200 |
| Meals, meetings, etc. | \$500 | | \$500 | \$500 |
| (*) Per Contract | | | | |
| TRAVEL & PER DIEM TOTAL | \$20,200 | | \$20,200 | \$20,200 |



BUDGET WORKSHEET

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

**COMMUNICATIONS AND FREIGHT SERVICES
OBJECT CODE 41.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|------------------|-----------------|------------------|------------------|
| Postage and shipping | \$15,000 | | \$15,000 | \$15,000 |
| CBTC VoIP Communication Services* | \$9,984 | | \$9,984 | \$9,984 |
| CRP/Pool VoIP Communication Services* | \$2,496 | | \$2,496 | \$2,496 |
| CBTC Internet Connectivity* | \$11,040 | | \$11,040 | \$11,040 |
| AT&T (Telco) CR Park & Pool* | \$7,308 | | \$7,308 | \$7,896 |
| AT&T (Telco) LBTB Park* | \$7,836 | | \$7,836 | \$7,368 |
| AT&T (ISP) Franjo Park* | \$7,308 | | \$7,308 | \$7,368 |
| AT&T Circuit Town Hall* | \$9,158 | | \$9,158 | \$9,216 |
| Verizon Machine to Machine Monument Signs | \$1,800 | | \$1,800 | \$3,054 |
| Cell Ph Service Dept Heads & Staff | \$31,000 | | \$31,000 | \$28,000 |
| Manager's cell allowance (per contract) | \$2,400 | | \$2,400 | \$2,400 |
| Annual Year in Review Publication Mailers | \$7,000 | | \$7,000 | \$7,000 |
| *Per Contract | | | | |
| COMMUNICATIONS AND FREIGHT SERVICES TOTAL | \$112,330 | | \$112,330 | \$110,822 |

BUDGET WORKSHEET

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

**UTILITIES
OBJECT CODE 43.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| Old Cutler Rd & Caribbean Blvd (electrical meters for bus shelters, irrigation system enhancements on OCR) | \$5,000 | | \$5,000 | \$5,000 |
| UTILITIES | \$5,000 | | \$5,000 | \$5,000 |



BUDGET WORKSHEET

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

**RENTAL AND LEASES
OBJECT CODE 44.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|-----------------|------------------|
| Copy Machine Lease payments (Town-wide) | \$16,500 | | \$16,500 | \$15,000 |
| <i>(inclusive of maintenance - no budget in acct 4600)</i> | | | | |
| Postage Meter Equipment Lease | \$4,500 | | \$4,500 | \$6,100 |
| Miscellaneous Rentals | \$0 | | \$0 | \$0 |
| CBTC Office Rental | \$0 | | \$0 | \$668,585 |
| <i>Pursuant to GASB 87, payments on the Town's office lease are now recorded as debt service (principal and interest) on the recorded lease liability</i> | | | | |
| RENTALS AND LEASES TOTAL | \$21,000 | | \$21,000 | \$689,685 |

BUDGET WORKSHEET

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

**INSURANCE
OBJECT CODE 45.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|------------------|-----------------|------------------|------------------|
| Florida League of Cities: | | | | |
| - General Liability | \$150,000 | | \$150,000 | \$119,500 |
| - Auto | \$15,000 | | \$15,000 | \$11,500 |
| - Property | \$215,000 | | \$215,000 | \$144,000 |
| - Workers' Comp | \$55,000 | | \$55,000 | \$44,000 |
| - Cybersecurity | \$3,500 | | \$3,500 | \$2,500 |
| Flood | \$1,000 | | \$1,000 | \$1,000 |
| Town Manager's Surety Bond* | \$0 | | \$0 | \$0 |
| * - included in standard FMIT policy at no additional cost | | | | |
| INSURANCE TOTAL | \$439,500 | | \$439,500 | \$322,500 |



BUDGET WORKSHEET

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.

**REPAIRS AND MAINTENANCE
OBJECT CODE 46.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|-----------------|-----------------|
| CBTC network maintenance/support | \$20,940 | | \$20,940 | \$17,040 |
| Copier maintenance agreement* | \$0 | | \$0 | \$0 |
| Dot GOV domain renewal | \$400 | | \$400 | \$400 |
| Misc. IT hardware repairs | \$3,000 | | \$3,000 | \$3,000 |
| TMS Time Clock System Maintenance | \$3,570 | | \$3,570 | \$3,400 |
| Exclaimer Disclaimer support | \$300 | | \$300 | \$300 |
| Exclaimer Auto-responder support | \$300 | | \$300 | \$300 |
| HR Software Maintenance (NeoGov) | \$10,861 | | \$10,861 | \$9,431 |
| CISCO Phone System maintenance (CBTC) | \$5,280 | | \$5,280 | \$4,320 |
| CISCO Phone System maint. (CRP & Pool) | \$924 | | \$924 | \$756 |
| VDI Support | \$19,750 | | \$19,750 | \$15,360 |
| GIS dmz server certificate (Go Daddy-3 yr) | \$800 | | \$800 | \$400 |
| CBTC Firewall maintenance | \$5,683 | | \$5,683 | \$5,335 |
| Antivirus subscription | \$3,000 | | \$3,000 | \$2,706 |
| * - included in account 4400 lease total | | | | |
| REPAIRS AND MAINTENANCE TOTAL | \$74,808 | | \$74,808 | \$62,748 |

BUDGET WORKSHEET

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

**PRINTING AND BINDING
OBJECT CODE 47.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| Miscellaneous printing | \$1,500 | | \$1,500 | \$1,500 |
| Annual Year in Review Publication Printing | \$13,000 | | \$13,000 | \$13,000 |
| PRINTING AND BINDING TOTAL | \$14,500 | | \$14,500 | \$14,500 |



BUDGET WORKSHEET

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

**PROMOTIONAL ACTIVITIES
OBJECT CODE 48.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|----------------|----------------|
| Brochures, flyers, plaques, etc. | \$2,500 | | \$2,500 | \$2,500 |
| Annual Events/Park Publication Printing | \$5,000 | | \$5,000 | \$5,000 |
| PROMOTIONAL ACTIVITIES TOTAL | \$7,500 | | \$7,500 | \$7,500 |

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

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

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| Bank Service Charges/merchant fees | \$12,000 | | \$12,000 | \$12,000 |
| Miscellaneous | \$1,500 | | \$1,500 | \$1,500 |
| Background Checks (SSCI, Level 2/DOJJ) | \$4,000 | | \$4,000 | \$4,000 |
| Drug Testing | \$2,000 | | \$2,000 | \$2,000 |
| Reimbursable unemployment reserve | \$15,000 | | \$15,000 | \$15,000 |
| OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL | \$34,500 | | \$34,500 | \$34,500 |

BUDGET WORKSHEET

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

**OFFICE SUPPLIES
OBJECT CODE 51.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| Miscellaneous office supplies | \$10,000 | | \$10,000 | \$10,000 |
| OFFICE SUPPLIES TOTAL | \$10,000 | | \$10,000 | \$10,000 |



BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES
OBJECT CODE 52.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous IT Software/Supplies | \$3,500 | | \$3,500 | \$3,500 |
| Miscellaneous Operating Supplies | \$2,000 | | \$2,000 | \$2,000 |
| OPERATING SUPPLIES TOTAL | \$5,500 | | \$5,500 | \$5,500 |



BUDGET WORKSHEET

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS
OBJECT CODE 54.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| FCCMA Membership | | | | |
| Town Manager (\$3/\$1000 of salary) | \$803 | | \$803 | \$769 |
| ICMA Membership | | | | |
| Town Manager (salary x .0075) | \$2,007 | | \$2,007 | \$1,923 |
| FCCMA Annual Conference | \$1,500 | | \$1,500 | \$1,500 |
| Maintenance of Employee Licensing (CPRP) | \$500 | | \$500 | 500 |
| FLC Annual Conference | \$1,500 | | \$1,500 | \$1,500 |
| Zoom Video Communications Inc (Virtual Meetings) | \$4,000 | | \$4,000 | 3,700 |
| GovQA subscription | \$3,675 | | \$3,675 | \$3,500 |
| EMS 2 Step Authentication Licenses - (\$105.20 x 90) | \$9,468 | | \$9,468 | \$14,189 |
| Windows Enterprise Licenses - (\$117.20 x 36) | \$4,219 | | \$4,219 | \$3,450.00 |
| MS Office 365 User License - G1 (\$95.13 x 28) | \$2,664 | | \$2,664 | \$1,728.00 |
| MS Office 365 User License - G3 (\$251.69 x 45) | \$11,326 | | \$11,326 | \$7,140.00 |
| MS Office 365 User License - F3 (\$37.18 x 17) | \$632 | | \$632 | \$560.00 |
| CORECAL Bridge MS Office 365 Subscription - G License (\$20.52 x 73) | \$1,498 | | \$1,498 | \$1,311.00 |
| Human Resources conferences | \$1,000 | | \$1,000 | \$1,000 |
| Human Resources Professional Subscriptions | \$1,133 | | \$1,133 | \$1,133 |
| Staff training | \$15,000 | | \$15,000 | \$15,000 |
| (* Per Contract | | | | |
| BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL | \$60,924 | | \$60,924 | \$58,903 |



BUDGET WORKSHEET

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-----------------------------------|-----------------|-----------------|----------------|----------------|
| Microsoft SQL 2 Core Licenses (2) | \$0 | | \$0 | \$7,530 |
| EDEN SQL and Legacy SQL | | | | |
| MACHINERY & EQUIPMENT | \$0 | | \$0 | \$7,530 |

BUDGET WORKSHEET

Debt Service - PRINCIPAL

**PRINCIPAL
OBJECT CODE 71.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|--------------------|-----------------|--------------------|------------------|
| TD BANK LOAN (2015A) | \$382,500 | | \$382,500 | \$373,100 |
| 2020 Truist Loan | \$168,400 | | \$168,400 | \$164,500 |
| 2020 Bonds | \$0 | | \$0 | \$0 |
| GASB 87 Leases | \$551,500 | | \$551,500 | \$0 |
| <i>Pursuant to GASB 87, payments on the Town's office lease are now recorded as debt service (principal and interest) on the recorded lease liability</i> | | | | |
| PRINCIPAL | \$1,102,400 | | \$1,102,400 | \$537,600 |



BUDGET WORKSHEET

Debt Service - INTEREST

**INTEREST
OBJECT CODE 7200**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|--------------------|--------------------|-------------------|-------------------|
| TD BANK LOAN (2015A) | \$68,700 | | \$68,700 | \$78,100 |
| 2020 Truist Loan | \$60,300 | | \$60,300 | \$64,200 |
| 2020 Bonds | \$517,400 | | \$517,400 | \$517,400 |
| GASB 87 Leases | \$145,000 | | \$145,000 | \$0 |
| <i>Pursuant to GASB 87, payments on the Town's office lease are now recorded as debt service (principal and interest) on the recorded lease liability</i> | | | | |
| INTEREST | \$791,400 | | \$791,400 | \$659,700 |

BUDGET WORKSHEET

Debt Service - INTEREST

**CONTRIBUTIONS AND AID TO GOVERNMENTAL ENTITIES
OBJECT CODE 8100**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|--------------------|--------------------|-------------------|-------------------|
| | \$0 | | \$0 | \$0 |
| Contributions and Aid to Governmental Entities | \$0 | | \$0 | \$0 |



Finance Department

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change 7/27 Workshop vs Adopted FY 22/23 |
|----------------------------------|--------------------|---------------------|----------------------|--|
| Salaries | \$326,037 | \$295,319 | \$328,061 | \$32,742 A |
| Payroll Taxes | \$23,143 | \$22,592 | \$25,097 | \$2,505 A |
| Retirement Contributions | \$64,889 | \$68,423 | \$66,345 | -\$2,078 A |
| Life and Health Insurance | \$41,340 | \$46,800 | \$64,800 | \$18,000 A |
| Accounting and Auditing | \$29,020 | \$35,450 | \$39,750 | \$4,300 B |
| Other Contractual Services | \$6,454 | \$5,000 | \$5,000 | \$0 |
| Travel & Per Diem | \$0 | \$1,200 | \$1,200 | \$0 |
| Repairs & Maintenance | \$50,747 | \$63,000 | \$63,000 | \$0 |
| Other Current Charges | \$0 | \$600 | \$600 | \$0 |
| Operating Supplies | \$0 | \$0 | \$0 | \$0 |
| Dues, Subscriptions, Memberships | \$1,760 | \$3,000 | \$3,000 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Accounting Software | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$543,390 | \$541,384 | \$596,853 | \$55,469 |

Significant Changes from the FY 22/23 Adopted Budget

A - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments, as well as converting a part-time staff position to full-time. Retirement contribution decreased primarily as a result of an approximate \$11,000 decrease related to the Finance Director (lower salary and DROP contribution rate), offset by an approximate \$9,000 increase for other staff.

B - Primarily reflects estimated increased costs for single audit services (\$5,200 increase), as well as for regular audit services (\$1,000 increase), offset by an approximate \$1,900 decrease in actuarial valuation services

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BUDGET WORKSHEET

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

**REGULAR SALARIES
OBJECT CODE 12.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-----------------------------------|------------------|-----------------|------------------|------------------|
| Finance Director | \$120,000 | | \$120,000 | \$127,492 |
| Accounting Manager | \$81,053 | | \$81,053 | \$76,121 |
| License & Business Tax Specialist | \$51,927 | | \$51,927 | \$48,309 |
| Accounting Clerk | \$42,156 | | \$42,156 | \$29,286 |
| COLA (10.15% - BLS) | \$29,956 | | \$29,956 | \$13,241 |
| Merit pool (3% max) | \$2,969 | | \$2,969 | \$870 |
| REGULAR SALARIES TOTAL | \$328,061 | | \$328,061 | \$295,319 |

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|----------------------------|-----------------|-----------------|-----------------|-----------------|
| Salaries and wages x 7.65% | \$25,097 | | \$25,097 | \$22,592 |
| FICA TAXES TOTAL | \$25,097 | | \$25,097 | \$22,592 |



BUDGET WORKSHEET

Amounts contributed to a retirement fund

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Finance Director | \$33,045 | | \$33,045 | \$44,230 |
| Accountant | \$15,514 | | \$15,514 | \$11,916 |
| Finance Clerk | \$9,891 | | \$9,891 | \$7,693 |
| Accounting Clerk | \$7,894 | | \$7,894 | \$4,584 |
| RETIREMENT CONTRIBUTION TOTAL | \$66,345 | | \$66,345 | \$68,423 |

BUDGET WORKSHEET

Includes life and health insurance premiums and benefits paid for employees.

**LIFE AND HEALTH INSURANCE
OBJECT CODE 23.000**

| DESCRIPTION | MANAGER REQUEST | Council Chnages | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|-----------------|-----------------|
| Finance Director | \$16,200 | | \$16,200 | \$15,600 |
| Accounting Manager | \$16,200 | | \$16,200 | \$15,600 |
| License & Business Tax Specialist | \$16,200 | | \$16,200 | \$15,600 |
| Accounting Clerk | \$16,200 | | \$16,200 | \$0 |
| estimated at \$1350/mo per full-time employee | | | | |
| LIFE AND HEALTH INSURANCE TOTAL | \$64,800 | | \$64,800 | \$46,800 |



BUDGET WORKSHEET

Generally, includes all services received from independent certified public accountants.

**ACCOUNTING & AUDITING
OBJECT CODE 32.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| Independent Auditors | | | | |
| Regular audit services* | \$28,500 | | \$28,500 | \$27,500 |
| Single audit services (only if needed)* | \$8,500 | | \$8,500 | \$3,300 |
| Other Post Employment Benefits review/update | \$1,350 | | \$1,350 | \$3,250 |
| CAFR Submission | \$700 | | \$700 | \$700 |
| Budget Book Submission | \$700 | | \$700 | \$700 |
| (*) Per Contract | | | | |
| ACCOUNTING AND AUDITING TOTAL | \$39,750 | | \$39,750 | \$35,450 |

BUDGET WORKSHEET

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**OTHER CONTRACTUAL SERVICES
OBJECT CODE 34.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|----------------|----------------|
| Payroll processing, tax reporting, year-end | \$5,000 | | \$5,000 | \$5,000 |
| OTHER CONTRACTUAL SERVICES TOTAL | \$5,000 | \$0 | \$5,000 | \$5,000 |



BUDGET WORKSHEET

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous auto reimbursements | \$600 | | \$600 | \$600 |
| Miscellaneous travel and per diem | \$600 | | \$600 | \$600 |
| TRAVEL & PER DIEM TOTAL | \$1,200 | | \$1,200 | \$1,200 |

BUDGET WORKSHEET

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

**COMMUNICATIONS AND FREIGHT SERVICES
OBJECT CODE 41.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| COMMUNICATIONS AND FREIGHT SERVICES TOTAL | \$0 | | \$0 | \$0 |

BUDGET WORKSHEET

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.

**REPAIRS AND MAINTENANCE
OBJECT CODE 46.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| ERP system maintenance* | \$63,000 | | \$63,000 | \$63,000 |
| (* Per Contract | | | | |
| REPAIRS AND MAINTENANCE TOTAL | \$63,000 | | \$63,000 | \$63,000 |



BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

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

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| Miscellaneous | \$600 | | \$600 | \$600 |
| OTHER CURRENT CHARGES AND OBLIGATIONS TOTAL | \$600 | | \$600 | \$600 |

BUDGET WORKSHEET

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS
OBJECT CODE 54.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|----------------|----------------|
| AICPA dues | \$700 | | \$700 | \$600 |
| FICPA dues | \$500 | | \$500 | \$400 |
| Training, subscriptions - Finance Director | \$1,300 | | \$1,300 | \$1,500 |
| GFOA/FGFOA memberships | \$500 | | \$500 | \$500 |
| BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS TOTAL | \$3,000 | | \$3,000 | \$3,000 |

BUDGET WORKSHEET

**ACCOUNTING SOFTWARE
OBJECT CODE 64.400**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|----------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| ACCOUNTING SOFTWARE TOTAL | \$0 | | \$0 | \$0 |



Town Attorney

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change 7/27 Workshop vs Adopted FY 22/23 |
|-----------------------|--------------------|---------------------|----------------------|--|
| Professional Services | \$397,928 | \$450,000 | \$450,000 | \$0 |
| Litigation Services | \$0 | \$50,000 | \$50,000 | \$0 |
| TOTAL | \$397,928 | \$500,000 | \$500,000 | \$0 |

Significant Changes from the FY 22/23 Adopted Budget

No Significant Changes

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BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**PROFESSIONAL SERVICES
OBJECT CODE 31.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|------------------|-----------------|------------------|------------------|
| Town Attorney Services | \$450,000 | | \$450,000 | \$450,000 |
| PROFESSIONAL SERVICES TOTAL | \$450,000 | | \$450,000 | \$450,000 |

BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**LITIGATION SERVICES
OBJECT CODE 3150**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|-----------------|-----------------|
| Additional Litigation Services - If necessary | \$50,000 | | \$50,000 | \$50,000 |
| LITIGATION SERVICES TOTAL | \$50,000 | | \$50,000 | \$50,000 |



Community Development Department

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change 7/27 Workshop vs Adopted FY 22/23 | |
|----------------------------------|--------------------|---------------------|----------------------|--|----------|
| Salaries | \$623,544 | \$763,334 | \$882,486 | \$119,152 | A |
| Payroll Taxes | \$46,887 | \$58,395 | \$67,510 | \$9,115 | A |
| Retirement Contributions | \$93,462 | \$139,108 | \$183,543 | \$44,435 | A |
| Life and Health Insurance | \$93,656 | \$128,880 | \$133,680 | \$4,800 | A |
| Professional Services | \$50,550 | \$140,000 | \$140,000 | \$0 | |
| Court Reporter Service | \$0 | \$800 | \$800 | \$0 | |
| Other Contractual Services | \$659,977 | \$492,500 | \$942,500 | \$450,000 | B |
| Travel & Per Diem | \$2,896 | \$5,000 | \$5,000 | \$0 | |
| Communications & Freight | \$0 | \$2,000 | \$2,000 | \$0 | |
| Rentals & Leases | \$428 | \$0 | \$0 | \$0 | |
| Repairs & Maintenance | \$3,874 | \$4,800 | \$4,800 | \$0 | |
| Printing & Binding | \$2,324 | \$1,500 | \$1,400 | -\$100 | |
| Other Current Charges | \$0 | \$1,000 | \$1,000 | \$0 | |
| Office Supplies | \$5,040 | \$5,000 | \$5,000 | \$0 | |
| Operating Supplies | \$11,540 | \$3,500 | \$3,500 | \$0 | |
| Dues, Subscriptions, Memberships | \$6,648 | \$12,500 | \$12,500 | \$0 | |
| Capital Outlay | \$32,468 | \$0 | \$0 | \$0 | |
| TOTAL | \$1,633,294 | \$1,758,317 | \$2,385,719 | \$627,403 | |

Significant Changes from the FY 22/23 Adopted Budget

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

B - Increase primarily results from anticipated increase in amounts paid to the contractor performing building permit and inspection services. Significant new projects are anticipated in FY 2024 which will drive the revenue, and corresponding contractor payments, higher.

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BUDGET WORKSHEET

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

**REGULAR SALARIES
OBJECT CODE 12.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------------|-----------------|-----------------|----------------|----------------|
| Community Development Director | 143,967 | | 143,967 | 130,144 |
| Planning Administrator | 78,000 | | 78,000 | 74,838 |
| Building & Code Compliance Manager | 102,824 | | 102,824 | 88,040 |
| Code Officers (2) | 146,110 | | 146,110 | 135,928 |
| Code Officer (night/weekends) | 60,195 | | 60,195 | 56,000 |
| Building Official (P/T) | 77,331 | | 77,331 | 74,100 |
| Code Compliance Admin Coord. | 70,730 | | 70,730 | 54,401 |
| Building Inspector | 82,671 | | 82,671 | 76,910 |
| Code Compliance Clerical Asst (P/T) | 31,475 | | 31,475 | 30,160 |
| COLA (10.15% - BLS) | 80,521 | | 80,521 | 31,415 |
| Merit pool (3% max) | 8,662 | | 8,662 | 11,398 |
| REGULAR SALARIES TOTAL | 882,486 | | 882,486 | 763,334 |

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|----------------------------|-----------------|-----------------|-----------------|-----------------|
| Salaries and wages @ 7.65% | \$67,510 | \$0 | \$67,510 | \$58,395 |
| FICA TAXES TOTAL | \$67,510 | \$0 | \$67,510 | \$58,395 |



BUDGET WORKSHEET

Amounts contributed to a retirement fund

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|------------------|-----------------|------------------|------------------|
| Director | \$60,657 | | \$60,657 | \$45,115 |
| Other departmental staff | \$122,887 | | \$122,887 | \$93,993 |
| RETIREMENT CONTRIBUTION TOTAL | \$183,543 | \$0 | \$183,543 | \$139,108 |

BUDGET WORKSHEET

Includes life and health insurance premiums and benefits paid for employees.

**LIFE AND HEALTH INSURANCE
OBJECT CODE 23.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|------------------|-----------------|------------------|------------------|
| Eight (8) Full-time Departmental Staff | \$129,600 | | \$129,600 | \$124,800 |
| Part-time staff (2) | \$4,080 | | \$4,080 | \$4,080 |
| Estimated at \$1350/mo per full-time employee | | | | |
| Estimated at \$170/mo per part-time employee | | | | |
| LIFE AND HEALTH INSURANCE TOTAL | \$133,680 | | \$133,680 | \$128,880 |



BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**PROFESSIONAL SERVICES
OBJECT CODE 31.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|------------------|-----------------|------------------|-------------------|
| Planning Consulting Services* | \$15,000.00 | | \$15,000.00 | \$15,000.00 |
| Resilience and Vulnerability Study (FDEP Resilient Florida Grant) | \$125,000 | | \$125,000.00 | \$125,000.00 |
| *Note: some expenditures recoverable thru cost recovery from applicants | | | | |
| PROFESSIONAL SERVICES TOTAL | \$140,000 | | \$140,000 | \$ 140,000 |

BUDGET WORKSHEET

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

**COURT REPORTER SERVICES
OBJECT CODE 33.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|----------------|----------------|
| Court Reporting for special master hearings @ \$80 per hour | \$800 | | \$800 | \$800 |
| COURT REPORTER SERVICES TOTAL | \$800 | | \$800 | \$800 |



BUDGET WORKSHEET

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**OTHER CONTRACTUAL SERVICES
OBJECT CODE 34.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|------------------|-----------------|------------------|------------------|
| Special Master: Code Hearings* (Gary Held) | \$6,000 | | \$6,000 | \$6,000 |
| Building Permits & Inspection Services* (Calvin, Giordano & Associates) | \$900,000 | | \$900,000 | \$450,000 |
| Document scanning services (First Choice Digital) | \$15,000 | | \$15,000 | \$15,000 |
| Property Abatement - Special Master Order | \$14,000 | | \$14,000 | \$14,000 |
| Possible Unsafe Structure Work | \$5,000 | | \$5,000 | \$5,000 |
| Document recording services | \$2,500 | | \$2,500 | \$2,500 |
| (*) Per Contract | | | | |
| OTHER CONTRACTUAL SERVICES TOTAL | \$942,500 | | \$942,500 | \$492,500 |

BUDGET WORKSHEET

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|-----------------|-----------------|----------------|----------------|
| Travel & meals | \$4,500 | | \$4,500 | \$4,500 |
| Miscellaneous | \$500 | | \$500 | \$500 |
| TRAVEL & PER DIEM TOTAL | \$5,000 | | \$5,000 | \$5,000 |



BUDGET WORKSHEET

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

**COMMUNICATIONS AND FREIGHT SERVICES
OBJECT CODE 41.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| Misc. | \$500 | | \$500 | \$500 |
| Postage/courier | \$1,500 | | \$1,500 | \$1,500 |
| COMMUNICATIONS AND FREIGHT SERVICES TOTAL | \$2,000 | | \$2,000 | \$2,000 |

BUDGET WORKSHEET

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

**RENTS AND LEASES
OBJECT CODE 44.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| RENTALS AND LEASES | \$0 | | \$0 | \$0 |



BUDGET WORKSHEET

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.

**REPAIRS AND MAINTENANCE
OBJECT CODE 46.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| GIS Software support (ESRI) Arc Editor (annual maint.) | \$4,100 | | \$4,100 | \$4,100 |
| Time Solve (cost recovery tracking app) | \$700 | | \$700 | \$700 |
| (*) Per Contract | | | | |
| REPAIRS AND MAINTENANCE TOTAL | \$4,800 | | \$4,800 | \$4,800 |

BUDGET WORKSHEET

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

**PRINTING AND BINDING
OBJECT CODE 47.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| Miscellaneous printing of informational brochures, pamphlets, code enforcement materials, information and land use hearing presentations | \$1,400 | | \$1,400 | \$1,400 |
| PRINTING AND BINDING TOTAL | \$1,400 | | \$1,400 | \$1,400 |



BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

**OTHER CURRENT CHARGES
OBJECT CODE 49.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------|-----------------|-----------------|----------------|----------------|
| Misc. | \$1,000 | | \$1,000 | \$1,000 |
| OTHER CURRENT CHARGES | \$1,000 | | \$1,000 | \$1,000 |

BUDGET WORKSHEET

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

**OFFICE SUPPLIES
OBJECT CODE 51.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------|-----------------|-----------------|----------------|----------------|
| Misc. office supplies | \$5,000 | | \$5,000 | \$5,000 |
| OFFICE SUPPLIES | \$5,000 | | \$5,000 | \$5,000 |

BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES
OBJECT CODE 52.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------------|-----------------|-----------------|----------------|----------------|
| Uniforms, Safety Shoes/Equipment, etc | \$2,500 | | \$2,500 | \$2,500 |
| Misc Equipment/Supplies | \$1,000 | | \$1,000 | \$1,000 |
| OPERATING SUPPLIES | \$3,500 | | \$3,500 | \$3,500 |



BUDGET WORKSHEET

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS
OBJECT CODE 54.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|-----------------|-----------------|
| CLE/Professional licenses: | \$7,500 | | \$7,500 | \$7,500 |
| FACE Training (maintain certifications) | \$5,000 | | \$5,000 | \$5,000 |
| BOOKS, PUBS., SUBS. | \$12,500 | | \$12,500 | \$12,500 |

BUDGET WORKSHEET

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| MACHINERY AND EQUIPMENT TOTAL | \$0 | | \$0 | \$0 |



Public Works Department

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change | |
|----------------------------------|--------------------|---------------------|----------------------|--------------------------------------|----------|
| | | | | 7/27 Workshop vs Adopted FY 22/23 | |
| Salaries | \$209,709 | \$209,328 | \$234,996 | \$25,668 | A |
| Payroll Taxes | \$15,758 | \$16,014 | \$17,977 | \$1,963 | A |
| Retirement Contributions | \$40,586 | \$47,985 | \$61,903 | \$13,918 | A |
| Life and Health Insurance | \$34,378 | \$40,560 | \$42,120 | \$1,560 | A |
| Professional Services | \$1,318 | \$5,500 | \$15,000 | \$9,500 | B |
| Other Contractual Services | \$582,866 | \$674,000 | \$674,000 | \$0 | |
| Travel & Per Diem | \$1,214 | \$2,400 | \$3,200 | \$800 | |
| Communications & Freight | \$33 | \$700 | \$700 | \$0 | |
| Rentals & Leases | \$56,248 | \$132,945 | \$1,000 | -\$131,945 | C |
| Repairs & Maintenance | \$8,610 | \$6,000 | \$6,000 | \$0 | |
| Printing & Binding | \$870 | \$1,500 | \$1,500 | \$0 | |
| Other Current Charges | \$0 | \$500 | \$500 | \$0 | |
| Office Supplies | \$901 | \$2,750 | \$2,750 | \$0 | |
| Operating Supplies | \$16,308 | \$19,500 | \$19,500 | \$0 | |
| Operating Supplies - Fuel | \$30,612 | \$48,000 | \$38,000 | -\$10,000 | D |
| Dues, Subscriptions, Memberships | \$2,632 | \$2,000 | \$2,000 | \$0 | |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 | |
| Debt Service - Principal | \$0 | \$0 | \$111,506 | \$111,506 | C |
| Debt Service - Interest | \$0 | \$0 | \$19,638 | \$19,638 | C |
| TOTAL | \$1,002,043 | \$1,209,682 | \$1,252,290 | \$42,608 | |

Significant Changes from the FY 22/23 Adopted Budget

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

B - Increase reflects higher anticipated usage of professionals for general engineering and permitting services

C - Decrease results primarily from implementation of accounting standard GASB 87 which reflects payments on the Town's fleet leases as debt service (principal and interest) rather than rent expense

D - Decrease reflects the lower anticipated cost to fuel the Town's vehicles



BUDGET WORKSHEET

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

**REGULAR SALARIES
OBJECT CODE 12.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|------------------|-----------------|------------------|------------------|
| Public Works Director | \$144,200 | | \$144,200 | \$134,151 |
| Maintenance Workers (3) | \$182,205 | | \$182,205 | \$169,507 |
| COLA (10.15% - BLS) | \$33,130 | | \$33,130 | \$13,239 |
| Merit pool (3% max) | \$1,997 | | \$1,997 | \$5,146 |
| Allocated to Stormwater Fund (30%) | (\$108,460) | | (\$108,460) | (\$96,613) |
| Allocated to Surtax Fund (5%) | (\$18,077) | | (\$18,077) | (\$16,102) |
| REGULAR SALARIES TOTAL | \$234,996 | | \$234,996 | \$209,328 |

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Salaries and wages x 7.65% | \$27,657 | | \$27,657 | \$24,636 |
| Allocated to Stormwater Fund (30%) | (\$8,297) | | (\$8,297) | (\$7,391) |
| Allocated to Surtax Fund (5%) | (\$1,383) | | (\$1,383) | (\$1,232) |
| FICA TAXES TOTAL | \$17,977 | | \$17,977 | \$16,013 |



BUDGET WORKSHEET

Amounts contributed to a retirement fund

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|-----------------|-----------------|
| Public Works Director | \$61,117 | | \$61,117 | \$46,781 |
| Maintenacne Workers (3) | \$34,119 | | \$34,119 | \$27,042 |
| Allocated to Stormwater Fund (30%) | (\$28,571) | | (\$28,571) | (\$22,147) |
| Allocated to Surtax Fund (5%) | (\$4,762) | | (\$4,762) | (\$3,691) |
| RETIREMENT CONTRIBUTION TOTAL | \$61,903 | | \$61,903 | \$47,985 |

BUDGET WORKSHEET

Includes life and health insurance premiums and benefits paid for employees.

**LIFE AND HEALTH INSURANCE
OBJECT CODE 23.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| 4 Fulltime employee | \$64,800 | | \$64,800 | \$62,400 |
| Allocated to Stormwater Fund (30%) | (\$19,440) | | (\$19,440) | (\$18,720) |
| Allocated to Surtax Fund (5%) | (\$3,240) | | (\$3,240) | (\$3,120) |
| estimated at \$1350/mo per employee | | | | |
| LIFE AND HEALTH INSURANCE TOTAL | \$42,120 | | \$42,120 | \$40,560 |



BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**PROFESSIONAL SERVICES
OBJECT CODE 31.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|-----------------|-----------------|-----------------|----------------|
| Other Professional Services | | | | |
| -Neighborhood Traffic Studies | \$0 | | \$0 | \$0 |
| -Right-of-Way Permitting Services | \$5,000 | | \$5,000 | \$0 |
| -General Engineering Services | \$10,000 | | \$10,000 | \$5,500 |
| PROFESSIONAL SERVICES TOTAL | \$15,000 | | \$15,000 | \$5,500 |



BUDGET WORKSHEET

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**OTHER CONTRACTUAL SERVICES
OBJECT CODE 34.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|--------------------|--------------------|-------------------|-------------------|
| Roadside Maintenance (potholes, stripping) | \$12,000 | | \$12,000 | \$12,000 |
| Sidewalk Repairs, Replacements & ADA | | | | |
| Compliance (local option gas tax) | \$150,000 | | \$150,000 | \$150,000 |
| Holiday Lighting | \$8,500 | | \$8,500 | \$8,500 |
| Town-wide median beautification projects | \$53,000 | | \$53,000 | \$53,000 |
| Miscellaneous Tree/Landscape Replacement | \$25,000 | | \$25,000 | \$25,000 |
| Right-of-Way Maintenance (mowing & tree trimming) | | | | |
| VisualScape (ROW's)* | \$375,000 | | \$375,000 | \$375,000 |
| Old Cutler Rd maintenance* (included in ROW) | \$0 | | \$0 | \$0 |
| Town-wide Tree Trimming services | \$30,000 | | \$30,000 | \$30,000 |
| Caribbean Blvd maintenance* (included in ROW) | \$0 | | \$0 | \$0 |
| Weekend litter pick-up* (included in ROW) | \$0 | | \$0 | \$0 |
| Town-wide Mulching (included in ROW) | \$0 | | \$0 | \$0 |
| SW 211 St - Bike Lane Curb Separators Reso 20-13 | \$5,700 | | \$5,700 | \$5,700 |
| SW 85 Ave & SW 213 ST Site 135 Reso 21-05 | \$5,800 | | \$5,800 | \$5,800 |
| Solid Waste/Dumping fees | \$9,000 | | \$9,000 | \$9,000 |
| (*) Per Contract | | | | |
| OTHER CONTRACTUAL SERVICES TOTAL | \$674,000 | \$0 | \$674,000 | \$674,000 |



BUDGET WORKSHEET

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|----------------|----------------|
| TRAVEL TO/FOR: | | | | |
| APWA Annual Conference | \$2,000 | | \$2,000 | \$1,200 |
| FDEP Sediment & Erosion Re-Cert. courses | \$300 | | \$300 | \$300 |
| T2 Center Equip. Training | \$200 | | \$200 | \$200 |
| U of Fla. Agricultural Extension Training | \$300 | | \$300 | \$300 |
| Arborist Entry Level Cert. | \$200 | | \$200 | \$200 |
| FEMA Disaster Preparedness Training | \$200 | | \$200 | \$200 |
| TRAVEL & PER DIEM | \$3,200 | | \$3,200 | \$2,400 |

BUDGET WORKSHEET

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

**COMMUNICATIONS AND FREIGHT SERVICES
OBJECT CODE 41.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| Standby Emergency Cellphones | \$700 | | \$700 | \$700 |
| COMMUNICATIONS AND FREIGHT SERVICES TOTAL | \$700 | | \$700 | \$700 |



BUDGET WORKSHEET

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

**RENTAL AND LEASES
OBJECT CODE 44.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|----------------|------------------|
| Miscellaneous Rentals | \$1,000 | | \$1,000 | \$1,000 |
| Fleet Lease Payment: | | | | |
| Public Works (Director and 3 Maintenance Workers) | \$0 | | \$0 | \$49,756 |
| Stormwater Utility Manager | \$0 | | \$0 | \$9,323 |
| Other Departments | \$0 | | \$0 | \$97,116 |
| Less: Stormwater Utility Manager | \$0 | | \$0 | (\$9,323) |
| PW Allocated to Stormwater (30%) | \$0 | | \$0 | (\$14,927) |
| <i>Pursuant to GASB 87, payments on the Town's FLEET leases are now recorded as debt service (principal and interest) on the recorded lease liability</i> | | | | |
| RENTALS AND LEASES TOTAL | \$1,000 | | \$1,000 | \$132,945 |

BUDGET WORKSHEET

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.

**REPAIRS AND MAINTENANCE – VEHICLES
OBJECT CODE 46.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|----------------|----------------|
| Fleet maintenance | \$6,000 | | \$6,000 | \$6,000 |
| REPAIRS AND MAINTENANCE TOTAL | \$6,000 | | \$6,000 | \$6,000 |



BUDGET WORKSHEET

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

**PRINTING AND BINDING
OBJECT CODE 47.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-----------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous printing | \$1,500 | | \$1,500 | \$1,500 |
| PRINTING AND BINDING TOTAL | \$1,500 | | \$1,500 | \$1,500 |

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

**OTHER CURRENT CHARGES
OBJECT CODE 49.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous | \$500 | | \$500 | \$500 |
| OTHER CURRENT CHARGES | \$500 | | \$500 | \$500 |

BUDGET WORKSHEET

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

**OFFICE SUPPLIES
OBJECT CODE 51.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous office supplies | \$2,750 | | \$2,750 | \$2,750 |
| OFFICE SUPPLIES TOTAL | \$2,750 | | \$2,750 | \$2,750 |



BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES
OBJECT CODE 52.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| Miscellaneous supplies | \$19,500 | | \$19,500 | \$19,500 |
| - tools | | | | |
| - cold patch | | | | |
| - paint | | | | |
| - uniforms/boots | | | | |
| - sign repair material | | | | |
| - safety equipment | | | | |
| - street signs and hardware | | | | |
| - misc items | | | | |
| OPERATING SUPPLIES TOTAL | \$19,500 | | \$19,500 | \$19,500 |

BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES
OBJECT CODE 52.100**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|
| Fleet fuel | \$38,000 | | \$38,000 | \$48,000 |
| OPERATING SUPPLIES FUEL | \$38,000 | | \$38,000 | \$48,000 |



BUDGET WORKSHEET

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS
OBJECT CODE 54.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------------|-----------------|-----------------|----------------|----------------|
| Memberships: | | | | |
| APWA Annual | \$1,500 | | \$1,500 | \$1,500 |
| Books, Pubs., Subscriptions: | \$300 | | \$300 | \$300 |
| Arborist Assoc. training manuals | \$200 | | \$200 | \$200 |
| BOOKS, PUBS, SUBS., MBERSHPS | \$2,000 | | \$2,000 | \$2,000 |

BUDGET WORKSHEET

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| MACHINERY AND EQUIPMENT TOTAL | \$0 | | \$0 | \$0 |



| |
|--------------------------|
| BUDGET WORKSHEET |
| Debt Service - PRINCIPAL |

**PRINCIPAL
OBJECT CODE 71.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|--------------------|--------------------|-------------------|-------------------|
| GASB 87 Leases | \$131,300 | | \$131,300 | \$0 |
| <i>Pursuant to GASB 87, payments on the Town's FLEET leases are now recorded as debt service (principal and interest) on the recorded lease liability</i> | | | | |
| Less Allocated to Stormwater: | | | | |
| Stormwater Manager | (\$7,991) | | (\$7,991) | \$0 |
| PW Allocated to Stormwater (30%) | (\$11,803) | | (\$11,803) | \$0 |
| DEBT SERVICE - PRINCIPAL | \$111,506 | | \$111,506 | \$0 |

| |
|-------------------------|
| BUDGET WORKSHEET |
| Debt Service - INTEREST |

**INTEREST
OBJECT CODE 72.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|--------------------|--------------------|-------------------|-------------------|
| GASB 87 Leases | \$23,100 | | \$23,100 | \$0 |
| <i>Pursuant to GASB 87, payments on the Town's FLEET leases are now recorded as debt service (principal and interest) on the recorded lease liability</i> | | | | |
| Less Allocated to Stormwater: | | | | |
| Stormwater Manager | (\$1,493) | | (\$1,493) | \$0 |
| PW Allocated to Stormwater (30%) | (\$1,969) | | (\$1,969) | \$0 |
| DEBT SERVICE - INTEREST | \$19,638 | | \$19,638 | \$0 |



Police Department

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change |
|---------------------------|---------------------|---------------------|----------------------|--------------------------------------|
| | | | | 7/27 Workshop vs Adopted FY 22/23 |
| Salaries | \$0 | \$0 | \$0 | \$0 |
| Payroll Taxes | \$0 | \$0 | \$0 | \$0 |
| Retirement Contributions | \$0 | \$0 | \$0 | \$0 |
| Life and Health Insurance | \$0 | \$0 | \$0 | \$0 |
| Professional Services | \$10,175,809 | \$11,269,000 | \$11,759,508 | \$490,508 A |
| Communications & Freight | \$0 | \$0 | \$0 | \$0 |
| Rentals & Leases | \$1,121 | \$0 | \$0 | \$0 |
| Repairs & Maintenance | \$8,488 | \$4,000 | \$4,000 | \$0 |
| Printing & Binding | \$4,948 | \$5,000 | \$5,000 | \$0 |
| Other Current Charges | \$350 | \$1,000 | \$1,000 | \$0 |
| Office Supplies | \$3,631 | \$12,000 | \$12,000 | \$0 |
| Operating Supplies | \$9,870 | \$15,000 | \$15,000 | \$0 |
| Capital Outlay | \$0 | \$0 | \$0 | \$0 |
| Capital Outlay - Vehicles | \$0 | \$0 | \$0 | \$0 |
| TOTAL | \$10,204,217 | \$11,306,000 | \$11,796,508 | \$490,508 |

Significant Changes from the FY 22/23 Adopted Budget

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

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BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**PROFESSIONAL SERVICES
OBJECT CODE 31.000**

| DESCRIPTION | NO. | Avg. Cost | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------|-----------|-------------------|-----------------|-------------------|-------------------|
| Classification Enhanced | | | Total | | | |
| Police Major-Enhancement - 4205(L) | 1 | 272,316 | 272,316 | | 272,316 | 235,904 |
| Police Lieutenant - 4203(P) | 1 | 220,545 | 220,545 | | 220,545 | 202,071 |
| Police Sergeant - 4202(E) | 7 | 195,997 | 1,371,979 | | 1,371,979 | 1,282,578 |
| Police Officer - 4201(E) | 46 | 157,240 | 7,233,040 | | 7,233,040 | 7,006,814 |
| | | | 9,097,880 | | 9,097,880 | 8,727,367 |
| SUB-TOTAL SWORN | 55 | | | | | |
| Police Station Specialist - 4334(H) | 1 | 89,576 | 89,576 | | 89,576 | 82,185 |
| Police Records Specialist - 4312(H) | 1 | 71,325 | 71,325 | | 71,325 | 61,923 |
| Police Crime Analyst Specialist - 4336(H) | 1 | 125,412 | 125,412 | | 125,412 | 111,028 |
| Public Service Aide - 4301(H) | 1 | 101,080 | 101,080 | | 101,080 | 89,727 |
| Admin Secretary - 0094(H) | 1 | 93,320 | 93,320 | | 93,320 | 85,556 |
| | | | 480,713 | | 480,713 | 430,418 |
| SUB-TOTAL NON-SWORN | 5 | | | | | |
| Vehicles: | | | | | | |
| Marked (Policy Payment) | 27 | 14,215 | 383,805 | | 383,805 | 287,264 |
| Marked (No Policy Payment) | 26 | 9,007 | 234,182 | | 234,182 | 221,057 |
| Truck (TCB Owned) | 2 | 9,007 | 18,014 | | 18,014 | 24,072 |
| PSA (Policy Payment) | 1 | 11,314 | 11,314 | | 11,314 | 10,331 |
| Unmarked (Policy Payment) | 3 | 13,877 | 41,631 | | 41,631 | 56,606 |
| Unmarked (No Policy Payment) | 2 | 726 | 1,452 | | 1,452 | 7,370 |
| Unmarked Rental | 6 | 8,916 | 53,496 | | 53,496 | 95,400 |
| | 67 | | 743,894 | | 743,894 | 702,100 |
| SUB-TOTAL VEHICLES | | | | | | |
| SUB-TOTAL PERSONNEL | | | 10,322,487 | | 10,322,487 | 9,859,885 |
| (Sworn, Non-Sworn, Vehicles) | | | | | | |
| General Overtime | | | 510,000 | | 510,000 | 510,000 |
| | | | 10,832,487 | | 10,832,487 | 10,369,885 |
| SUB-TOTAL | | | | | | |
| Local Patrol Subtotal w/ Overtime / EEI | | | | | | |
| +7.33% Overhead | | | 794,021 | | 794,021 | 704,115 |
| EST. MIN. PATROL COST | | | 11,626,508 | | 11,626,508 | 11,074,000 |
| <i>* All costs are based on estimated average salaries and include Fringe costs.</i> | | | | | | |
| Optional Services-(Crossing Guards) | | | 133,000 | | 133,000 | 195,000 |
| Union Contract Allowances | | | 0 | | 0 | 0 |
| Investigative | | | 0 | | 0 | 0 |
| PROFESSIONAL SERVICES TOTAL | | | 11,759,508 | | 11,759,508 | 11,269,000 |



BUDGET WORKSHEET

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

**COMMUNICATIONS AND FREIGHT SERVICES
OBJECT CODE 41.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| COMMUNICATIONS AND FREIGHT SERVICES TOTAL | \$0 | | \$0 | \$0 |

BUDGET WORKSHEET

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

**RENTAL AND LEASES
OBJECT CODE 44.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| RENTALS AND LEASES TOTAL | \$0 | | \$0 | \$0 |

BUDGET WORKSHEET

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.

**REPAIRS AND MAINTENANCE
OBJECT CODE 46.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|----------------|----------------|
| Equipment calibration | \$4,000 | | \$4,000 | \$4,000 |
| REPAIRS AND MAINTENANCE TOTAL | \$4,000 | | \$4,000 | \$4,000 |



BUDGET WORKSHEET

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

**PRINTING AND BINDING
OBJECT CODE 47.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-----------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous Supplies | \$5,000 | | \$5,000 | \$5,000 |
| Letterhead | | | | |
| Business cards | | | | |
| Door Hangers | | | | |
| Envelopes | | | | |
| PRINTING AND BINDING TOTAL | \$5,000 | | \$5,000 | \$5,000 |

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

**OTHER CURRENT CHARGES
OBJECT CODE 49.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------|-----------------|-----------------|----------------|----------------|
| Miscellaneous | \$1,000 | | \$1,000 | \$1,000 |
| OTHER CURRENT CHARGES | \$1,000 | | \$1,000 | \$1,000 |

BUDGET WORKSHEET

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

**OFFICE SUPPLIES
OBJECT CODE 51.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------|-----------------|-----------------|-----------------|-----------------|
| Miscellaneous office supplies | \$12,000 | | \$12,000 | \$12,000 |
| OFFICE SUPPLIES TOTAL | \$12,000 | | \$12,000 | \$12,000 |



BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES
OBJECT CODE 52.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------|-----------------|-----------------|----------------|----------------|
| Uniform Patches, Bullets, etc. | \$5,000 | | 5,000 | 5,000 |
| Hurricane materials | \$2,500 | | 2,500 | 2,500 |
| Misc. Operating Supplies | \$4,000 | | 4,000 | 4,000 |
| Bicycle supplies/maintenance | \$2,500 | | 2,500 | 2,500 |
| Community Outreach Supplies | \$1,000 | | 1,000 | 1,000 |
| OPERATING SUPPLIES TOTAL | \$15,000 | | 15,000 | 15,000 |

BUDGET WORKSHEET

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| MACHINERY AND EQUIPMENT TOTAL | \$0 | | \$0 | \$0 |



Parks and Recreation Department

Budget Worksheet

| Category | ACTUAL FY 21/22 | ADOPTED FY 22/23 | PROPOSED FY 23/24 | Net Change 7/27 Workshop vs Adopted FY 22/23 | |
|------------------------------------|--------------------|---------------------|----------------------|--|----------|
| Salaries | \$710,464 | \$1,057,716 | \$1,404,410 | \$346,694 | A |
| Payroll Taxes | \$53,082 | \$80,915 | \$107,437 | \$26,522 | A |
| Retirement Contributions | \$98,651 | \$179,432 | \$251,796 | \$72,364 | A |
| Life and Health Insurance | \$101,549 | \$166,540 | \$188,440 | \$21,900 | A |
| Professional Fees | \$0 | \$0 | \$0 | \$0 | |
| Other Contractual Services | \$768,089 | \$828,355 | \$773,855 | -\$54,500 | B |
| Contractual Services - Aging Grant | \$0 | \$0 | \$40,000 | \$40,000 | B |
| Travel & Per Diem | \$366 | \$2,000 | \$2,500 | \$500 | |
| Communications & Freight | \$17 | \$1,000 | \$1,000 | \$0 | |
| Utilities | \$286,752 | \$222,530 | \$226,405 | \$3,875 | |
| Rentals & Leases | \$6,811 | \$3,000 | \$8,000 | \$5,000 | |
| Repairs & Maintenance | \$116,579 | \$391,700 | \$406,700 | \$15,000 | C |
| Other Current Charges | \$259 | \$500 | \$500 | \$0 | |
| Office Supplies | \$3,658 | \$3,500 | \$4,000 | \$500 | |
| Operating Supplies | \$99,042 | \$80,500 | \$76,000 | -\$4,500 | |
| Operating Supplies - Aging Grant | \$0 | \$0 | \$20,000 | \$20,000 | B |
| Dues, Subscriptions, Memberships | \$12,512 | \$14,900 | \$17,000 | \$2,100 | |
| Capital Outlay | \$20,021 | \$20,000 | \$45,000 | \$25,000 | D |
| TOTAL | \$2,277,852 | \$3,052,588 | \$3,573,043 | \$520,456 | |

Significant Changes from the FY 22/23 Adopted Budget

A - Increase in salaries and benefits due primarily to anticipated merit and COLA pay adjustments, including staff classification changes with increased salaries, budgeting for seasonal staff (\$85,000) and budgeting for a new Lifeguard Supervisor position (approximately \$49,000 plus benefits). Additionally, the Town is budgeting to absorb a larger portion of the salary and benefits related to grant positions (approximately \$53,000 plus benefits) not funded by the grants.

B - Decrease primarily reflects increased Town sponsored events (approximately \$8,500), increased landscaping costs (approximately \$25,000), an increase in summer camp activities (approximately \$8,000), and non-grant active adult programming (approximately \$4,000), offset by a \$100,000 decrease in grant funded active adult programming (grant renewed for \$60,000 and moved to two other budget line items)

C - Increase primarily reflects an increase in Lakes By The Bay Park field renovations

D - Current year budget reflects a walking path and new pavilions for Blue Heron Park



BUDGET WORKSHEET

Employees who are or will be members of a retirement system as a condition of employment. Includes all full-time and part-time employees who make up the regular work force. Includes all salaries and salary supplements for official court reporters and electronic recorder operator transcribers.

**REGULAR SALARIES
OBJECT CODE 12.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|-------------------------------------|--------------------|-----------------|--------------------|--------------------|
| Parks Director | \$118,037 | | \$118,037 | \$109,812 |
| Administrative Assistant | \$56,385 | | \$56,385 | \$46,711 |
| Coordinators & Specialist (4) | \$279,445 | | \$279,445 | \$219,784 |
| Park Maintenance Worker (Full-time) | \$38,850 | | \$38,850 | \$36,143 |
| Recreation Supervisor (N&W) | \$52,539 | | \$52,539 | \$44,434 |
| Lifeguard Supervisor (VACANT) | \$48,878 | | \$48,878 | |
| Part-time Staff | \$395,624 | | \$395,624 | \$395,624 |
| Seasonal (non-benefits) | \$85,000 | | \$85,000 | \$0 |
| Grant staff (Town portion) | \$206,235 | | \$206,235 | \$153,730 |
| COLA (10.15% - BLS) | \$113,921 | | \$113,921 | \$43,872 |
| Merit pool (3% max) | \$9,496 | | \$9,496 | \$7,606 |
| REGULAR SALARIES TOTAL | \$1,404,410 | | \$1,404,410 | \$1,057,716 |

BUDGET WORKSHEET

Social Security matching/Medicare matching.

**FICA TAXES
OBJECT CODE 21.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|----------------------------|------------------|-----------------|------------------|-----------------|
| Salaries and Wages x 7.65% | \$107,437 | | \$107,437 | \$80,915 |
| FICA TAXES TOTAL | \$107,437 | | \$107,437 | \$80,915 |



BUDGET WORKSHEET

Amounts contributed to a retirement fund

**RETIREMENT CONTRIBUTIONS
OBJECT CODE 22.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------------|------------------|-----------------|------------------|------------------|
| Department Director | \$49,756 | | \$49,756 | \$38,085 |
| Others | \$163,477 | | \$163,477 | \$116,993 |
| Grant staff (Town portion) | \$38,564 | | \$38,564 | \$24,354 |
| TCT and DJJ grants | | | | |
| RETIREMENT CONTRIBUTION TOTAL | \$251,796 | | \$251,796 | \$179,432 |

BUDGET WORKSHEET

Includes life and health insurance premiums and benefits paid for employees.

**LIFE AND HEALTH INSURANCE
OBJECT CODE 23.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|------------------|-----------------|------------------|------------------|
| Parks Staff (9 full-time) | \$145,800 | | \$145,800 | \$124,800 |
| Youth Program Coordinator (non-grant portion) | \$10,000 | | \$10,000 | \$9,100 |
| Part-time staff benefits | \$32,640 | | \$32,640 | \$32,640 |
| General Fund (14) - 5 waived coverage | | | | |
| TCT After School (6) - 1 waived coverage | | | | |
| DJJ (2) | | | | |
| estimated at \$1350/mo. per full-time employee | | | | |
| estimated at \$170/mo. per part-time employee | | | | |
| LIFE AND HEALTH INSURANCE TOTAL | \$188,440 | | \$188,440 | \$166,540 |



BUDGET WORKSHEET

Legal, medical, dental, engineering, architectural, appraisal, and other services procured by the local unit as independent professional assistance. Includes such financial services as bond rating, etc., where the service received is not directly involved with accounting and/or auditing. Includes fees paid for competency and/or psychiatric evaluations and court appointed attorneys.

**PROFESSIONAL SERVICES
OBJECT CODE 31.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------|-----------------|-----------------|----------------|----------------|
| | \$0 | | \$0 | \$0 |
| PROFESSIONAL SERVICES | \$0 | | \$0 | \$0 |

BUDGET WORKSHEET

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**OTHER CONTRACTUAL SERVICES
OBJECT CODE 34.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|------------------|-----------------|------------------|------------------|
| Town Sponsored Special Events | \$140,000 | | \$140,000 | \$131,500 |
| Landscaping Maintenance Services* | \$465,655 | | \$465,655 | \$465,655 |
| Other landscaping services (not covered) | \$95,000 | | \$95,000 | \$70,000 |
| Wetlands Area Maintenance* | \$4,200 | | \$4,200 | \$4,200 |
| Summer Camp Program Activities | \$30,000 | | \$30,000 | \$22,000 |
| Canoe/Kayak Guided Tours | \$9,500 | | \$9,500 | \$9,500 |
| Active Adult Newsletter | \$1,000 | | \$1,000 | \$2,000 |
| Dennis C Moss Cultural Arts Center Tickets | \$3,500 | | \$3,500 | \$3,500 |
| Active Adult Programming | \$20,000 | | \$20,000 | \$16,000 |
| Active Adult Programming (State Approp.) separate accounts | \$0 | | \$0 | \$100,000 |
| Senior Games | \$5,000 | | \$5,000 | \$4,000 |
| (*) Per Contract | | | | |
| OTHER CONTRACTUAL SERVICES TOTAL | \$773,855 | | \$773,855 | \$828,355 |



BUDGET WORKSHEET

Custodial, janitorial, and other services procured independently by contract or agreement with persons, firms, corporations, or other governmental units. Does not include contracts or services which are defined under sub-objects 31, 32, 33, 46, and 47.

**CONTRACTUAL SERVICES – AGING GRANT
OBJECT CODE 3415**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|-----------------|-----------------|-----------------|----------------|
| Contractual Services for Aging Grant | \$40,000 | | \$40,000 | \$0 |
| State Appropriation funded | | | | |
| OTHER CONTRACTUAL SERVICES TOTAL | \$40,000 | | \$40,000 | \$0 |

BUDGET WORKSHEET

This includes the costs of public transportation, motor pool charges, reimbursements for use of private vehicles, per diem, meals, and incidental travel expenses.

**TRAVEL AND PER DIEM
OBJECT CODE 40.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|-----------------|-----------------|----------------|----------------|
| Parking, mileage, etc. | \$2,500 | | \$2,500 | \$2,000 |
| TRAVEL & PER DIEM TOTAL | \$2,500 | | \$2,500 | \$2,000 |

BUDGET WORKSHEET

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

**COMMUNICATIONS AND FREIGHT SERVICES
OBJECT CODE 41.000**

| DESCRIPTION | DEPARTMENT REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|--------------------|-----------------|----------------|----------------|
| Postage, courier | \$500 | | \$500 | \$500 |
| Verizon Tablet cellular | \$500 | | \$500 | \$500 |
| COMMUNICATIONS AND FREIGHT SERVICES TOTAL | \$1,000 | | \$1,000 | \$1,000 |



BUDGET WORKSHEET

Electricity, gas, water, waste disposal, and other public utility services.

**UTILITY SERVICES
OBJECT CODE 43.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|----------------------------------|------------------|-----------------|------------------|------------------|
| Water: | | | | |
| Cutler Ridge Park | \$20,600 | | \$20,600 | \$20,000 |
| Bel Aire Park | \$5,675 | | \$5,675 | \$5,510 |
| Franjo Park | \$5,675 | | \$5,675 | \$5,510 |
| Saga Bay Park | \$3,615 | | \$3,615 | \$3,510 |
| Saga Lake Park (no irrigation) | | | | |
| LBTB Park | \$5,150 | | \$5,150 | 5,000 |
| Electric: | | | | |
| Cutler Ridge Park | \$5,150 | | \$5,150 | \$5,000 |
| Cutler Ridge Park Soccer | \$12,360 | | \$12,360 | \$12,000 |
| Cutler Ridge Pool | \$25,750 | | \$25,750 | \$25,000 |
| Cutler Ridge Outdoor Lighting | | | | |
| Cutler Ridge Soccer Lighting | \$8,240 | | \$8,240 | \$8,000 |
| Bel Aire Park | \$20,600 | | \$20,600 | \$20,000 |
| Franjo Park | \$25,750 | | \$25,750 | \$25,000 |
| Saga Bay Park | \$8,240 | | \$8,240 | \$8,000 |
| LBTB Park | \$72,100 | | \$72,100 | \$70,000 |
| Parks Recycling Services: | | | | |
| Recycling Program | \$7,500 | | \$7,500 | \$10,000 |
| UTILITY SERVICES TOTAL | \$226,405 | | \$226,405 | \$222,530 |

BUDGET WORKSHEET

Amounts paid for the lease or rent of land, buildings, or equipment. This would also include the leasing of vehicles.

**RENTAL AND LEASES
OBJECT CODE 44.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------|-----------------|-----------------|----------------|----------------|
| John2Go Portable Restroom | \$7,000 | | \$7,000 | \$0 |
| Pool Chemical Tank Rental | \$1,000 | | \$1,000 | \$1,000 |
| Other Rental Expense | \$0 | | \$0 | \$2,000 |
| RENTALS AND LEASES TOTAL | \$8,000 | | \$8,000 | \$3,000 |



BUDGET WORKSHEET

The costs incurred for the repair and maintenance of buildings and equipment, including all maintenance and service contracts. Does not include custodial or janitorial services which are recorded under sub-object 34.

**REPAIRS AND MAINTENANCE
OBJECT CODE 46.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---|------------------|-----------------|------------------|------------------|
| Misc. Park Repairs | \$60,000 | | \$60,000 | \$60,000 |
| Pest control | \$5,500 | | \$5,500 | \$5,500 |
| Weather Bug system maintenance* | \$1,250 | | \$1,250 | \$1,250 |
| Methane Testing (quarterly) | \$6,500 | | \$6,500 | \$6,500 |
| Shade structure yearly maintenance | \$4,000 | | \$4,000 | \$4,000 |
| Playground inspections (bi-annually) | \$4,950 | | \$4,950 | \$4,950 |
| Pressure clean playgrounds (bi-annually) | \$4,900 | | \$4,900 | \$4,900 |
| Pressure clean Tennis Courts (annually) | \$3,000 | | \$3,000 | \$3,000 |
| Pressure clean Park Monument Signs (annually) | \$1,600 | | \$1,600 | \$1,600 |
| Canopy Removal and Installation (Storm) | \$5,000 | | \$5,000 | \$5,000 |
| Re-claying LBTB Baseball Infields/Bull Pens | \$0 | | \$0 | \$45,000 |
| Land Clearing - 8.45 acre site Old Cutler & SW 184 St Funded with \$250,000 grant | \$250,000 | | \$250,000 | \$250,000 |
| Lakes by the Bay park Field 1 & 2 Reno. | \$60,000 | | \$60,000 | \$0 |
| (*) Per Contract | | | | |
| REPAIRS AND MAINTENANCE TOTAL | \$406,700 | | \$406,700 | \$391,700 |

BUDGET WORKSHEET

Includes current charges and obligations not otherwise classified.

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

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------|-----------------|-----------------|----------------|----------------|
| Newspaper advertising and misc. | \$500 | | \$500 | \$500 |
| OTHER CURRENT CHARGES | \$500 | | \$500 | \$500 |



BUDGET WORKSHEET

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

**OFFICE SUPPLIES
OBJECT CODE 51.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------|-----------------|-----------------|----------------|----------------|
| General office supplies | \$4,000 | | \$4,000 | \$3,500 |
| OFFICE SUPPLIES TOTAL | \$4,000 | | \$4,000 | \$3,500 |

BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES - OTHER
OBJECT CODE 52.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|---------------------------------|-----------------|-----------------|-----------------|-----------------|
| Uniforms (staff & participant) | \$5,000 | | \$5,000 | \$3,000 |
| Cleaning supplies | \$10,000 | | \$10,000 | \$10,000 |
| First Aid supplies | \$5,000 | | \$5,000 | \$5,000 |
| EZ Child Track | \$1,000 | | \$1,000 | \$1,000 |
| Pool | | | | |
| Chemicals | \$20,000 | | \$20,000 | \$18,000 |
| Pool Supplies | \$7,000 | | \$7,000 | \$2,000 |
| Cleaning Supplies | \$1,000 | | \$1,000 | \$1,000 |
| Miscellaneous Pool Supplies | | | | \$5,000 |
| Park | | | | |
| Safety Equipment | \$2,000 | | \$2,000 | \$1,500 |
| Playground Supplies | \$15,000 | | \$15,000 | \$10,000 |
| Miscellaneous Park Supplies | \$10,000 | | \$10,000 | \$8,000 |
| Field Stripping Paint | | | | \$16,000 |
| OPERATING SUPPLIES TOTAL | \$76,000 | | \$76,000 | \$80,500 |



BUDGET WORKSHEET

All types of supplies consumed in the conduct of operations. This category may include food, fuel, lubricants, chemicals, laboratory supplies, household items, institutional supplies, computer software, uniforms and other clothing. Also includes recording tapes and transcript production supplies. Does not include materials and supplies unique to construction or repair of roads and bridges.

**OPERATING SUPPLIES – AGING GRANT
OBJECT CODE 5215**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|------------------------------------|-----------------|-----------------|-----------------|----------------|
| Operating Supplies for Aging Grant | \$20,000 | | \$20,000 | \$0 |
| State Appropriation funded | | | | |
| OPERATING SUPPLIES TOTAL | \$20,000 | | \$20,000 | \$0 |

BUDGET WORKSHEET

Includes books, or sets of books if purchased by set, and not purchases for use by libraries, educational institutions, and other institutions where books and publications constitute capital outlay. This object also includes subscriptions, memberships, professional data costs, and training and educational costs.

**BOOKS, PUBLICATIONS, SUBSCRIPTIONS AND MEMBERSHIPS
OBJECT CODE 54.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--|-----------------|-----------------|-----------------|-----------------|
| Florida Recreation & Park Assoc. | \$2,000 | | \$2,000 | \$1,700 |
| Agency membership (FT Staff only) | | | | |
| Park Staff specific training/education | \$3,500 | | \$3,500 | \$3,000 |
| Content Watch annual subscription | \$500 | | \$500 | \$500 |
| Earth Networks Alerting Subscription* | \$4,200 | | \$4,200 | \$4,200 |
| Music Licensing Fees - Movie Nights | \$800 | | \$800 | \$800 |
| National Recreation & Park Assoc. | | | | |
| Agency Certification (Director only) | \$2,000 | | \$2,000 | \$1,700 |
| FL Rec. & Park Assoc. Conference | \$4,000 | | \$4,000 | \$3,000 |
| BOOKS, PUBS., SUBS., MBRSHPS | \$17,000 | | \$17,000 | \$14,900 |



BUDGET WORKSHEET

Includes motor vehicles, heavy equipment - transportation, other heavy equipment, office furniture and equipment, and other machinery and equipment. Also includes court recording, duplicating, and transcribing equipment.

**MACHINERY AND EQUIPMENT
OBJECT CODE 64.000**

| DESCRIPTION | MANAGER REQUEST | Council Changes | FY23/24 BUDGET | FY22/23 BUDGET |
|--------------------------------|--------------------|--------------------|-------------------|-------------------|
| Saga Bay Park Fence | \$0 | | \$0 | \$20,000 |
| Blue Heron park Walking Path | \$25,000 | | \$25,000 | \$0 |
| Blue Heron park Pavilions | \$20,000 | | \$20,000 | \$0 |
| MACHINERY AND EQUIPMENT | \$45,000 | | \$45,000 | \$20,000 |