

# Public Notice

Notice is hereby given that the

## Village Council

shall conduct a Budget Workshop meeting utilizing  
communications technology

- **Saturday**
- **August 15, 2020**
- **9:00 a.m.**

### INSTRUCTIONS TO JOIN MEETING ELECTRONICALLY

To join meeting by computer (video & audio) click or type the following link in address bar:

Join Zoom Meeting

<https://us02web.zoom.us/j/85195939522?pwd=SWZUVENKbW5teUNidGxRM0dzNXZpdz09>

Meeting ID: 851 9593 9522

Password: 886631



# Village of North Palm Beach FY 2021 Annual Budget

# Today's Agenda:

goal is to be done by 2pm

- General Overview
- Revenue changes/Millage requirement
- Personnel costs/assumptions
- CIP
- Vehicle Leases
- General Fund
  - Departmental Summaries
- **WORKING LUNCH** – around noon
- Country Club Budget
- Debt Allocations

# FY 2021 Annual Budget Summary

Note: The Tennis & Pool Operations are now included in the Country Club Budget

Category	General Fund	Country Club	Total
Millage Rate	\$7.50	N/A	\$7.50
Personnel	\$17,083,228	\$ 1,850,013	\$18,933,241
Operating	6,186,569	3,060,429	9,246,998
Debt Service	1,640,000	433,689	2,073,689
Capital Outlay	10,000	99,500	109,500
CIP Transfer	510,000	0	510,000
Contingency	0	0	0
Transfer to Other Funds	274,000	0	274,000
<b>Total</b>	<b>\$25,703,017</b>	<b>\$5,443,631</b>	<b>\$31,147,428</b>

Position Type	General Fund	Country Club	Total
Full-Time	142	10	152
Part-Time	49	55	104

# FY 2021 General Fund Budget Summary

	FY 2021 Budget	FY 2020 Budget	% increase / (decrease)	\$ increase / (decrease)	Current YTD (June 2020)
<b>Millage Rate</b>	<b>\$7.5000</b>	<b>\$7.5000</b>			
<b>Revenues</b>					
Ad-Valorem Taxes	\$17,367,422	\$16,736,574	3.77%	\$630,848	\$16,627,828
Utility Service Taxes	2,408,078	2,424,292	-0.67%	(16,214)	1,881,863
Franchise Fees	1,137,000	1,315,000	-13.54%	(178,000)	896,144
Sales & Use Taxes	267,461	308,655	-13.35%	(41,194)	207,242
Licenses & Permits	1,102,200	1,110,200	-0.72%	(8,000)	1,038,907
Intergovernmental	1,260,736	1,507,239	-16.35%	(246,503)	1,150,134
Charges for Services	1,814,910	2,516,812	-27.89%	(701,902)	1,811,396
Fines & Forfeitures	99,400	82,175	20.96%	17,225	104,824
Interest	218,710	95,530	128.94%	123,180	273,335
Debt Proceeds	0	0	0.00%	0	1,092,915
Miscellaneous	27,880	27,500	1.38%	380	116,943
<b>Total Revenues</b>	<b>\$25,703,797</b>	<b>\$26,123,977</b>	<b>-1.61%</b>	<b>(\$420,180)</b>	<b>\$25,201,529</b>
<b>Expenditures</b>					
General Government	\$3,363,932	\$3,257,617	3.26%	\$106,315	\$2,559,410
Police & Fire	10,569,018	10,290,842	2.70%	278,176	7,751,691
Public Works	5,714,792	5,540,658	3.14%	174,134	4,105,735
Community Development	1,658,019	1,773,946	-6.53%	(115,927)	1,056,468
Library	849,389	836,815	1.50%	12,574	599,461
Parks & Recreation	1,124,647	2,221,797	-49.38%	(1,097,150)	1,222,951
Debt service / Capital Lease Expenditure	1,640,000	1,553,357	5.58%	86,643	2,519,927
Contingency / Other	0	231,795	-100.00%	(231,795)	94,717
Transfers Out	784,000	417,150	87.94%	366,850	417,150
<b>Total Expenditures</b>	<b>\$25,703,797</b>	<b>\$26,123,977</b>	<b>-1.61%</b>	<b>(\$420,180)</b>	<b>\$20,327,510</b>
<b>Net Revenue Over Expense</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$4,874,018</b>

# FY 2021 Country Club Budget Summary

Revenue	FY 2021 Budget	FY 2020 Adopted Budget	% increase / (decrease)	\$ increase / (decrease)	Current YTD (June 2020)
Greens fee/cart rentals/membership fees	\$3,149,116	\$2,610,854	20.62%	\$538,262	\$2,549,468
Golf Shop revenues	359,000	406,000	-11.58%	(47,000)	259,396
Driving range revenues	335,000	360,000	-6.94%	(25,000)	229,693
Restaurant revenues	305,150	329,500	-7.39%	(24,350)	29,460
Tennis revenues	685,365	0	0.00%	685,365	0
Pool revenues	117,000	0	0.00%	117,000	0
Interest revenues	0	0	0.00%	0	0
Sale of Surplus	0	0	0.00%	0	1,458
Transfer from General Fund for Pool & Tennis	274,000	0	0.00%	274,000	0
Appropriated Retained Earnings	200,000	261,234	-23.44%	(61,234)	0
Miscellaneous	19,000	16,000	18.75%	3,000	29,109
<b>Total Revenues</b>	<b>\$5,443,631</b>	<b>\$3,983,588</b>	<b>36.65%</b>	<b>\$1,460,043</b>	<b>\$3,098,584</b>
<b>Expenses</b>					
<b>Personnel Costs</b>	\$1,850,013	\$1,006,219	83.86%	\$843,794	\$719,068
<b>Operating Costs</b>					
Golf Course Maintenance	1,721,600	1,430,000	20.39%	291,600	1,092,108
Golf Shop & Range	555,919	600,925	-7.49%	(45,006)	471,527
Food & Beverage	20,000	50,000	-60.00%	(30,000)	31,318
Country Club Administration	29,390	13,700	114.53%	15,690	19,808
Clubhouse & Grounds	370,200	392,500	-5.68%	(22,300)	207,714
Tennis	155,900	0	0.00%	155,900	0
Pool	157,420	0	0.00%	157,420	0
Insurance & General Liability	40,000	46,555	-14.08%	(6,555)	21,104
Attorney Fees	10,000	10,000	0.00%	0	3,517
<b>Capital Outlay</b>				0	
Capital Outlay	99,500	0	0.00%	99,500	18,331
<b>Debt Service</b>				0	
Debt Service	433,689	433,689	0.00%	0	199,079
<b>Reserves</b>				0	
Contingency	0	0	0.00%	0	0
<b>Total Expenses</b>	<b>\$5,443,631</b>	<b>\$3,983,588</b>	<b>36.65%</b>	<b>\$1,460,043</b>	<b>\$2,783,574</b>
<b>Revenues over (under) expenses</b>	<b>\$0</b>	<b>\$0</b>		<b>\$0</b>	<b>\$315,009</b>
<b># Rounds</b>	<b>47,500</b>	<b>42,500</b>		<b>5,000</b>	<b>25,296</b>

# Decline in FY 2021 General Fund Revenue Estimates

The revised revenue estimates in the budget are based on actual changes in the Village’s revenues and estimates provided by the Florida Office of Economic and Demographic Research (EDR). These estimates were released on July 30<sup>th</sup>, with a note of caution:

“Local Government officials should be very cautious and conservative in their budgeting for the upcoming fiscal year. There is still much uncertainty as to how the effects of the global pandemic will impact state and local revenues in FY 2020-21”

Revenue	FY 2021 Preliminary Budget	FY 2021 Revised Budget	\$\$ Change
Local Option Gas Tax	\$189,000	\$184,467	(\$4,553)
Motor Fuel Gas Tax	86,000	82,994	(3,006)
Electricity Franchise	780,000	761,000	(19,000)
Water Franchise	370,000	346,000	(24,000)
Electric Utility Tax	1,191,000	1,234,853	43,853
Telecommunication Tax	714,000	691,225	(22,775)
Water Utility Tax	427,000	401,000	(26,000)
Gas & Propane Utility Tax	93,000	81,000	(12,000)
State Revenue Share Proceeds	316,000	348,469	32,469
Local Govt ½ cent sales tax	1,051,000	867,267	(183,733)
<b>Total Decline</b>			<b>(\$218,725)</b>

# Interest Earnings Budget

Used interest earnings from last couple of months (where cash is at its lowest) multiplied by 12.

MONTH	SBA	TD-OPER	FEITF-OPER	BANK UNITED	TD/PFM	TOTAL
OCT'19	\$289.79	\$1,364.49	\$232.11	\$723.50	\$17,816.44	\$20,426.33
NOV'19	128.69	1,080.94	203.74	38.31	18,046.04	19,495.89
DEC'19	1,832.91	5,299.08	3,387.23	657.56	17,114.01	28,339.72
JAN'19	3,206.80	5,226.84	6,349.59	1,512.53	18,585.33	34,884.00
FEB'20	2,922.12	4,052.10	5,751.93	1,417.03	18,134.52	32,277.23
MAR'20	2,417.07	2,707.52	4,902.76	1,199.70	19,079.83	30,306.07
APR'20	1,636.09	789.39	1,872.95	321.06	17,812.58	22,429.69
MAY'20	1,372.95	456.32	1,393.13	305.77	17,381.89	20,909.17
JUN'20	978.41	240.05	983.79	296.00	16,117.88	18,615.04
JUL'20	697.25	126.28	694.73	286.54	14,945.79	16,749.50
AUG'20	496.88	66.43	490.60	277.39	13,858.93	15,189.14
SEP'20	354.09	34.95	346.45	268.52	12,851.11	13,854.03

<b>TOTAL</b>	<b>\$16,333.05</b>	<b>\$21,444.39</b>	<b>\$26,609.00</b>	<b>\$7,303.91</b>	<b>\$201,744.35</b>	<b>\$273,434.70</b>
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jul-sep avg	516.00	76.00	511.00	277.00	13,885.00	15,265.00
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<b>12 MONTHS</b>	<b>\$6,192.00</b>	<b>\$912.00</b>	<b>\$6,132.00</b>	<b>\$3,324.00</b>	<b>\$166,620.00</b>	<b>\$183,180.00</b>
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<b>rounded</b>	<b>\$6,192.00</b>	<b>\$912.00</b>	<b>\$6,132.00</b>	<b>\$3,324.00</b>	<b>\$166,620.00</b>	<b>\$183,180.00</b>
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GC Loan	<b>\$35,530.00</b>
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Total Budgeted	<b>\$218,710.00</b>
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# FY 2021 Taxable Value & Millage Selection

	FY 2021	FY 2020	% Increase / (Decrease)	\$ Increase / (Decrease)
Millage Rate	\$7.50 mils	\$7.50 mils	0%	\$0
Gross Taxable Value	\$2,437,532,823	\$2,344,581,746	3.96%	92,951,077
Budgeted Ad-Valorem	\$17,367,421	\$16,736,574	3.81%	630,847

## Millage Selection Options

Description	Millage Rate	Budgetary Ad-Valorem	\$ Increase / (Decrease) over 2020 Ad-Valorem	% increase / (decrease) over FY 2021 RBR
Retain FY 2020 Millage Rate	\$7.5000	\$17,367,421	\$630,847	3.81%
FY 2021 Rolled Back Rate (RBR)	\$7.2247	\$16,729,921	\$ (6,653)	0.00%
FY 2021 Majority Vote Rate	\$7.4573	\$17,268,543	\$531,969	3.22%
FY 2021 Two-Thirds Vote Rate	\$8.2030	\$18,995,328	\$2,258,754	13.54%

**Tentative Millage Rate is \$7.50 mils...This sets the maximum millage rate allowed for the Village. Council may reduce this rate for the FINAL Adopted Budget but may not increase it.**

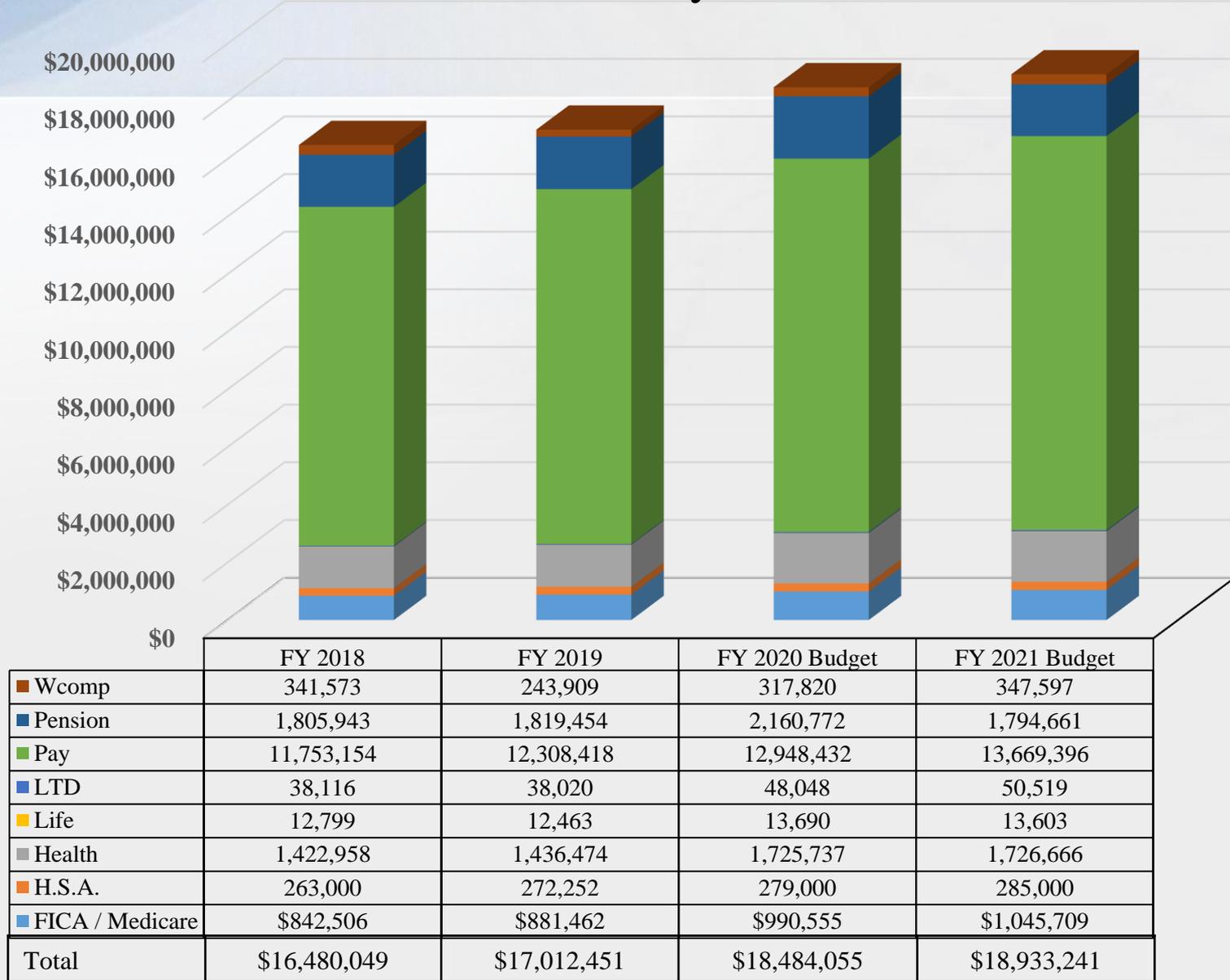
# FY 2021 Personnel Cost Assumptions & Total Positions

Description	Budgetary Assumption			
	Non-Union	PBA	IAFF	FPE
Salary Range Adjustment	N/A	6% (10/1/2020)	3% (10/1/2020)	N/A
Merit Increase	4% (anniversary date)	3% (anniversary date)	4% (4/1/2021)	4% (4/1/2021)
Wage Adjustment	N/A	6% (anniversary date)	3% (10/1/2020)	\$750 bonus (10/1/2020)
Health Insurance	No Increase			
Workers' Compensation Insurance	10% increase			
Pension Contribution	<b>ICMA</b>	<b>Police &amp; Fire Pension</b>		<b>General Employees Pension</b>
	15%	16%		12%

	FY 2021	FY 2020	Change
Full-Time	152	153	-1 FT
Part-Time	104	102	+2 PT

# Total Personnel Costs

## General Fund & Country Club combined



# Health Insurance

■ HEALTH ■ H.S.A.

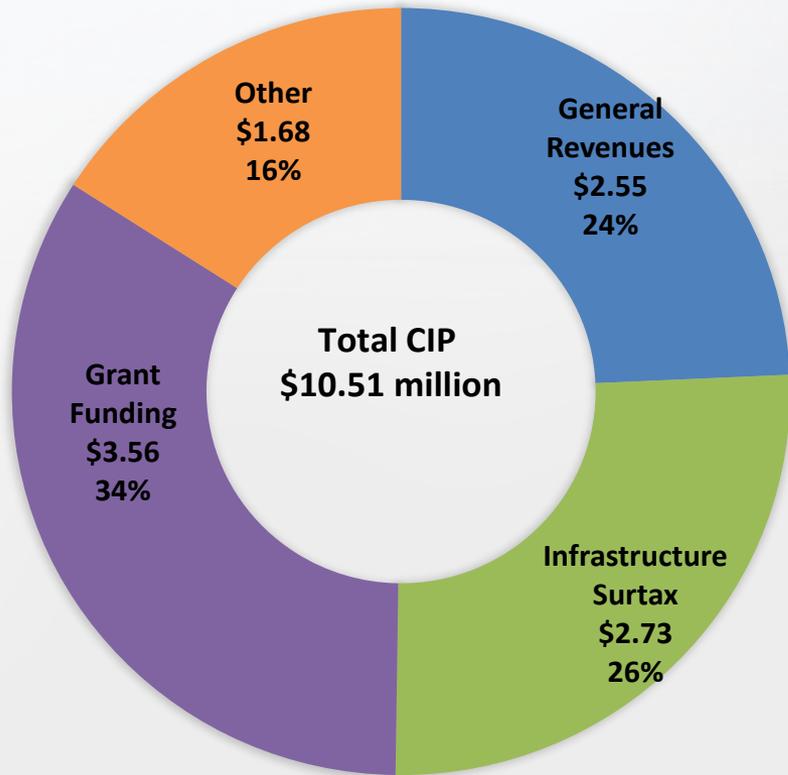


	2015 ACTUAL	2016 ACTUAL	2017 ACTUAL	2018 ACTUAL	2019 ACTUAL	2020 BUDGET	2021 BUDGET
■ H.S.A.	\$0	\$0	\$0	\$263,000	\$272,252	\$279,000	\$285,000
■ HEALTH	\$1,743,220	\$1,733,486	\$1,599,773	\$1,421,804	\$1,465,807	\$1,725,745	\$1,726,675
Total	\$1,743,220	\$1,733,486	\$1,599,773	\$1,684,804	\$1,738,058	\$2,004,745	\$2,011,675

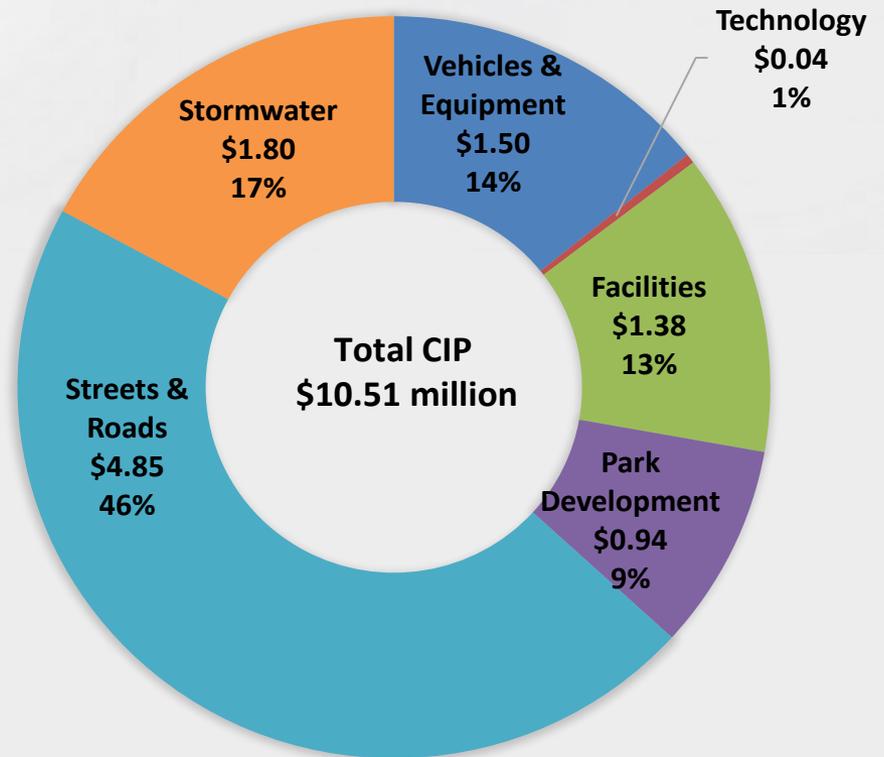
# FY 2021 – FY 2025 Five-Year CIP Plan (Governmental)

Total 5 Year CIP = \$10,510,800

## By Funding Source



## By Category



# Capital Improvement Plan (Governmental)

## Cash Flow Summary FY 2021 - 2025

<b>FUNDING SOURCES :</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>	<b>Total</b>
Beginning Balance	<b>\$200,000</b>	<b>\$311,050</b>	<b>\$36,900</b>	<b>\$309,059</b>	<b>\$159,350</b>	
General Revenue - Ad Valorem ①	510,000	525,300	541,059	557,291	574,009	2,707,659
Infrastructure Surtax	600,000	600,000	600,000	600,000	600,000	3,200,000
Grants	300,000	382,500	1,182,000	667,000	1,025,000	3,556,500
Other	0	0	550,000	550,000	575,000	1,675,000
<b>TOTAL FUNDING SOURCES:</b>	<b>1,610,000</b>	<b>1,818,850</b>	<b>2,909,959</b>	<b>2,683,350</b>	<b>2,933,359</b>	<b>11,139,159</b>
<b>PROJECTS :</b>						
Vehicles	0	181,000	43,000	88,000	135,000	447,000
Equipment	172,500	229,500	320,000	326,000	0	1,048,000
Technology	0	0	43,900	0	0	43,900
Village Facilities	71,450	241,450	210,000	250,000	110,000	882,900
Recreational Facilities	0	0	0	500,000	0	500,000
Park Development	450,000	270,000	224,000	0	0	944,000
Streets & Roads	605,000	710,000	1,210,000	810,000	1,510,000	4,845,000
Storm-water	0	150,000	550,000	550,000	550,000	1,800,000
<b>TOTAL PROJECT COSTS :</b>	<b>1,298,950</b>	<b>1,781,950</b>	<b>2,600,900</b>	<b>2,524,000</b>	<b>2,305,000</b>	<b>10,510,800</b>
<b>ESTIMATED ENDING BALANCE</b>	<b>\$311,050</b>	<b>\$36,900</b>	<b>\$309,059</b>	<b>\$159,350</b>	<b>\$628,359</b>	<b>\$628,359</b>

① CIP Transfer assumes 3% annual increase

# FY 2021 Capital Outlay

Description	General Revenues	Infrastructure Surtax	Grant	Total
<b>FYE 2020 Balance (Estimate)</b>	\$0	\$200,000	\$0	\$200,000
<b>FY 2021 Budget</b>	510,000	600,000	300,000	1,410,000
<b>Available Balance</b>	<b>\$510,000</b>	<b>\$800,000</b>	<b>\$300,000</b>	<b>\$1,610,000</b>
<b>FY 2021 Projects</b>				
Anchorage Park Dry Storage	\$200,000		\$200,000	\$400,000
Asphalt Resurfacing-Streets		310,000		310,000
Battery Extrication Tool	19,500			19,500
Breathing Air Compressor & Fill Station	68,000			68,000
Bridge Improvement - Prosperity Farms		170,000		170,000
Community Center Playground Replacement			50,000	50,000
Lakeside Park Playground Renovation	35,000			35,000
Library Air Handler Replacement	71,450			71,450
Osborne Park Basketball Courts			50,000	50,000
Sidewalk Repairs		100,000		100,000
US1 Pilot Program	25,000			25,000
<b>Grand Total</b>	<b>\$418,950</b>	<b>\$580,000</b>	<b>\$300,000</b>	<b>\$1,298,950</b>
<b>Net</b>	<b>\$91,050</b>	<b>\$220,000</b>	<b>\$0</b>	<b>\$311,050</b>

**FY 2021 – FY 2025 Vehicle Lease Program Payments  
(General Fund Debt Service)**

<b>Department</b>	<b>FY 2021</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>FY 2024</b>	<b>FY 2025</b>	<b>Total</b>
Community Development	\$13,764	\$13,764	\$19,068	\$0	\$0	\$46,596
Police	97,836	133,868	168,800	170,212	173,544	744,262
Fire Rescue	0	12,284	12,284	17,588	17,588	59,744
Public Works	29,198	39,128	39,128	35,432	26,730	169,617
Recreation	5,802	5,802	5,802	5,304	5,304	28,014
Fire Apparatus	103,684	186,884	248,884	248,884	303,884	1,092,220
PW Bucket Truck	25,050	25,050	25,050	25,050	25,050	125,251
PW Rear-Load Truck	72,304	108,304	144,304	144,304	144,304	613,520
PW Front-Load Truck	0	0	45,600	45,600	45,600	136,800
<b>Total</b>	<b>\$347,639</b>	<b>\$525,085</b>	<b>\$708,921</b>	<b>\$692,375</b>	<b>\$742,004</b>	<b>\$3,016,024</b>

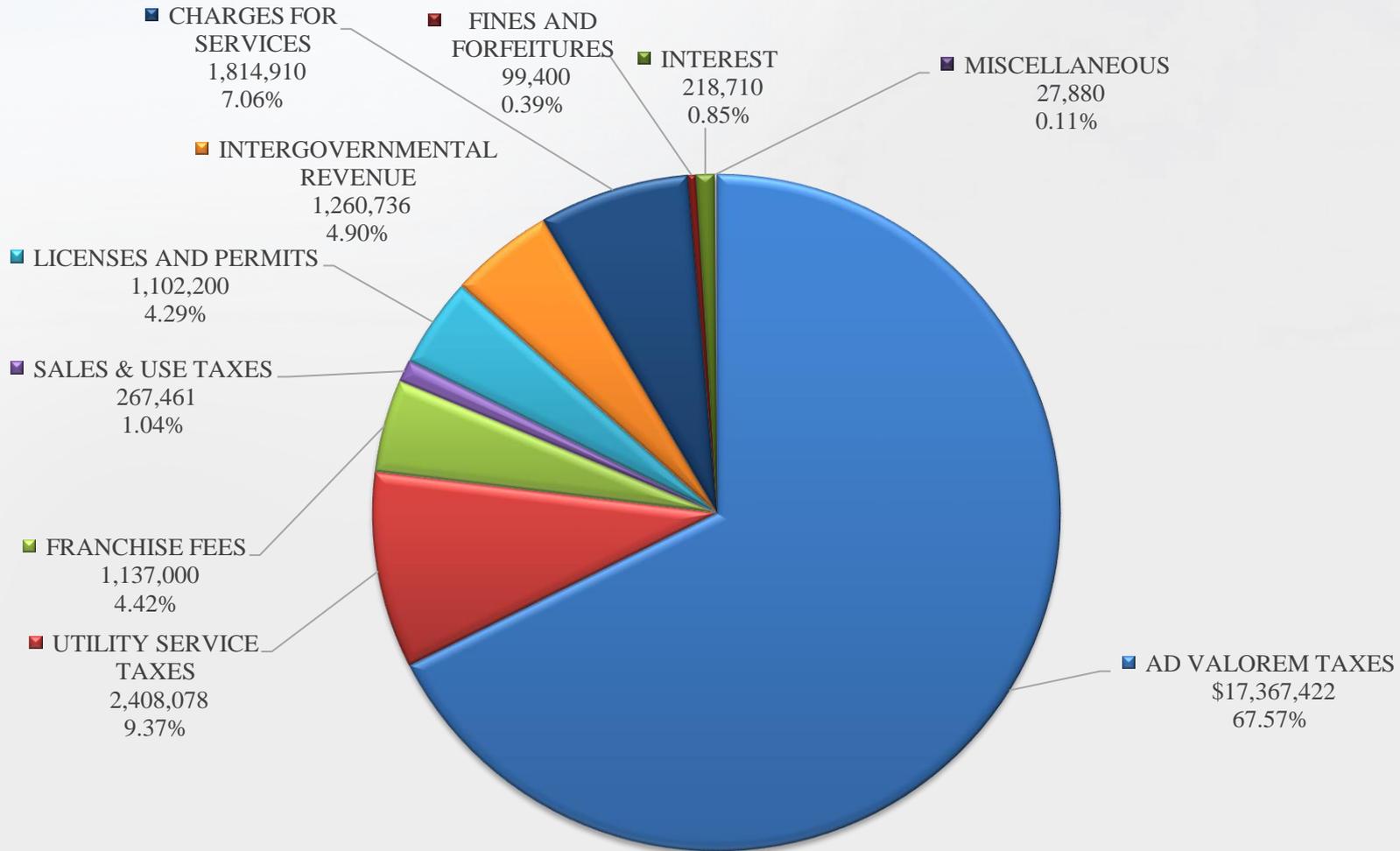
**Amount recorded in FY 2021 General Fund Budget as Debt Service**

# General Fund Highlights

- Decline in several revenue categories due to COVID
- Major upcoming issues:
  - Master Plan implementation
    - US1 Lane Repurposing Study
    - Redevelopment Code Implementation
    - Residential Code Update
    - Bridge Project Planning
  - Undergrounding Overhead Lines
  - Anchorage Park Dry Storage
- Personnel Costs
  - Generally flat in terms of staffing. Delay new hire and filling open positions when possible.
  - Health – increase 0.3% or \$6,900
  - Pension – slight reduction for PD/FR due to State and Employee contributions.
- Vehicle lease summary:
  - Two Rear Load Sanitation Trucks and three police vehicles
  - Continue to re-evaluate Village's policy on vehicle leasing.
- Clubhouse Debt Service

# FY 2021 General Fund Revenues

## Total Revenues = \$25,703,797

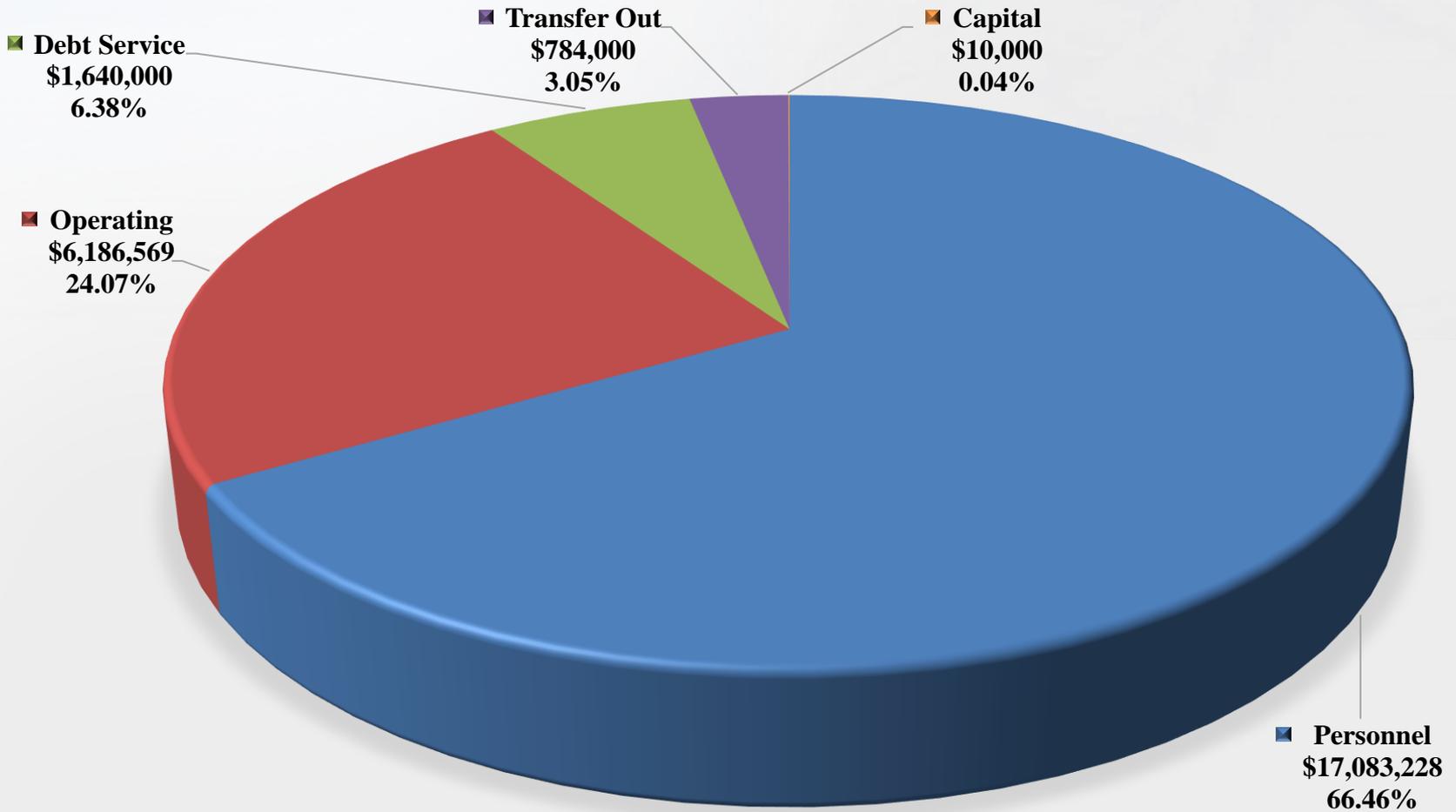


# FY 2021 General Fund Revenues

	FY 2021 Budget	FY 2020 Budget	% increase / (decrease)	\$ increase / (decrease)	Current YTD (June 2020)
<b>Taxes:</b>					
Ad-Valorem Taxes	\$17,367,422	\$16,736,574	3.77%	\$630,848	\$16,627,828
Franchise Fees:					
Electricity	761,000	912,000	-16.56%	(151,000)	596,677
Gas	30,000	44,000	-31.82%	(14,000)	28,021
Water	346,000	359,000	-3.62%	(13,000)	271,446
Utility Service Taxes:					
Electricity	1,234,853	1,200,000	2.90%	34,853	953,810
Gas	81,000	81,000	0.00%	0	64,671
Telecommunication	691,225	727,292	-4.96%	(36,067)	551,915
Water	401,000	416,000	-3.61%	(15,000)	311,467
Sales & Use Taxes	267,461	308,655	-13.35%	(41,194)	207,242
<b>Total Taxes</b>	<b>21,179,961</b>	<b>20,784,521</b>	<b>1.90%</b>	<b>395,440</b>	<b>19,613,077</b>
<b>Licenses &amp; Permits</b>	<b>1,102,200</b>	<b>1,110,200</b>	<b>-0.72%</b>	<b>(8,000)</b>	<b>1,038,907</b>
<b>Intergovernmental</b>					
Shared Revenue					
Other Local Units	20,000	29,500	-32.20%	(9,500)	17,538
State Shared Revenue					
Local Govt 1/2 Ct Sales Tax	867,267	1,035,759	-16.27%	(168,492)	725,657
State Revenue Share Proceeds	348,469	411,121	-15.24%	(62,652)	260,820
Other State Shared Revenue	10,000	13,000	-23.08%	(3,000)	19,372
Other Intergov Revenue	15,000	17,859	-16.01%	(2,859)	126,748
<b>Total Intergovernmental</b>	<b>1,260,736</b>	<b>1,507,239</b>	<b>-16.35%</b>	<b>(246,503)</b>	<b>1,150,134</b>
<b>Charges for Services</b>					
Community Development	293,200	263,590	11.23%	29,610	261,871
Library	7,910	2,060	283.98%	5,850	2,313
Pool	0	100,000	-100.00%	(100,000)	61,615
Recreation	438,500	435,000	0.80%	3,500	261,110
Tennis	0	628,512	-100.00%	(628,512)	400,792
Police & Fire			0.00%		
Ambulance Fees	375,000	360,000	4.17%	15,000	243,619
Other	129,800	136,800	-5.12%	(7,000)	107,145
Public Works			0.00%		
Solid Waste Collection	525,000	550,000	-4.55%	(25,000)	442,342
Other	0	2,000	-100.00%	(2,000)	0
Village Clerk	45,500	38,850	17.12%	6,650	30,590
<b>Total Charges for Services</b>	<b>1,814,910</b>	<b>2,516,812</b>	<b>-27.89%</b>	<b>(701,902)</b>	<b>1,811,396</b>
<b>Fines &amp; Forfeitures</b>	<b>99,400</b>	<b>82,175</b>	<b>20.96%</b>	<b>17,225</b>	<b>104,824</b>
<b>Miscellaneous</b>	<b>27,880</b>	<b>27,500</b>	<b>1.38%</b>	<b>380</b>	<b>116,943</b>
<b>Interest</b>	<b>218,710</b>	<b>95,530</b>	<b>128.94%</b>	<b>123,180</b>	<b>273,335</b>
<b>Loan Proceeds / Capital Lease Acquisition</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>1,092,915</b>
<b>Inter-fund Transfers</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>(1,092,915)</b>
<b>Total Revenues:</b>	<b>\$25,703,797</b>	<b>\$26,123,977</b>	<b>-1.61%</b>	<b>(\$420,180)</b>	<b>\$25,201,529</b>

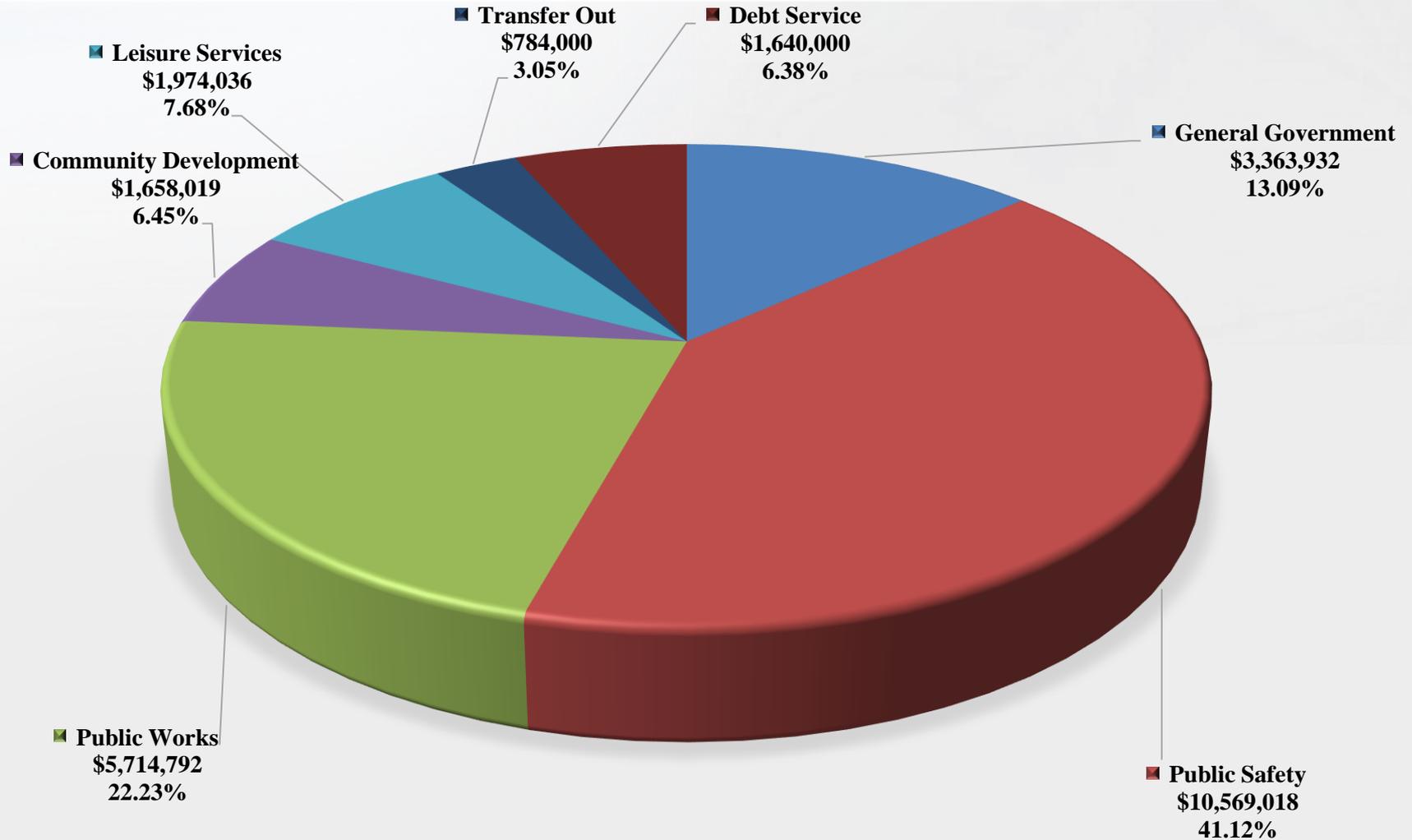
# FY 2021 General Fund Expenses (by Function)

Total Expenses = \$25,703,797



# FY 2021 General Fund Expenses (by Department)

## Total Expenses = \$25,703,797



# General Government

Included in this category: Village Council, Village Manager, Village Clerk, Village Attorney, Finance, Information Technology, General Services (Village Hall), Property/Casualty Insurance

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$2,344,572</b>	<b>\$2,284,715</b>	<b>2.62%</b>	<b>\$59,857</b>	<b>\$1,794,118</b>
<b>Operating</b>					
Accounting & Auditing	28,500	28,000	1.79%	500	28,255
Advertising	12,950	14,450	-10.38%	(1,500)	3,383
Advisory Board Dinner	8,250	8,000	3.13%	250	7,555
Books, Publications & Subscriptions	2,125	1,625	30.77%	500	2,129
Conferences & Seminars	5,875	4,725	24.34%	1,150	440
Contractual Services	156,200	128,300	21.75%	27,900	97,715
Council Donations	4,500	4,500	0.00%	0	6,315
Election Expenses	20,000	18,000	11.11%	2,000	1,913
Employee Assistance Program	5,200	5,200	0.00%	0	4,531
Employee Relations	27,600	23,000	20.00%	4,600	23,876
Legal Fees	160,000	160,000	0.00%	0	152,585
Licenses & Fees	12,750	45,000	-71.67%	(32,250)	42,588
Materials & Supplies	44,890	43,300	3.67%	1,590	24,104
Memberships & Dues	16,500	16,150	2.17%	350	13,875
Newsletter Expenses	62,400	50,000	24.80%	12,400	42,174
Physical Exams	8,500	7,500	13.33%	1,000	5,642
Postage	25,525	25,600	-0.29%	(75)	15,856
Printing & Binding	2,700	4,600	-41.30%	(1,900)	1,676
Professional Services	48,600	39,800	22.11%	8,800	32,913
Property/General Liability Insurance	300,000	268,000	11.94%	32,000	220,846
Rental	2,480	2,300	7.83%	180	1,856
Repairs & Maintenance	6,500	6,500	0.00%	0	4,599
Travel & Training	34,115	45,652	-25.27%	(11,537)	16,829
Utilities	20,500	20,200	1.49%	300	12,236
Other Operating Costs	2,700	2,500	8.00%	200	1,401
<b>Total Operating Costs</b>	<b>1,019,360</b>	<b>972,902</b>	<b>4.78%</b>	<b>46,458</b>	<b>765,292</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$3,363,932</b>	<b>\$3,257,617</b>	<b>3.26%</b>	<b>\$106,315</b>	<b>\$2,559,410</b>

# Reserves, Contingencies & Debt Service

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Debt Service</b>					
<b>Debt Service</b>	<b>\$1,640,000</b>	<b>\$1,553,357</b>	<b>5.58%</b>	<b>\$86,643</b>	<b>\$2,519,927</b>
<b>Reserves, Contingencies and Transfers</b>					
Council Contingency	0	231,795	-100.00%	(231,795)	0
Transfer to Other Funds	784,000	417,150	87.94%	366,850	417,150
Other Operating Costs	0	0	0.00%	0	94,717
Construction & Major Renovation	0	0	0.00%	0	0
<b>Total Reserves, Contingencies &amp; Transfers</b>	<b>784,000</b>	<b>648,945</b>	<b>20.81%</b>	<b>135,055</b>	<b>511,867</b>
<b>Total Expenses</b>	<b>\$2,424,000</b>	<b>\$2,202,302</b>	<b>10.07%</b>	<b>\$221,698</b>	<b>\$3,031,794</b>

# Village Clerk

- Assess and Implement Improved Work Procedures
  - Continue efforts with Code Compliance Division to improve interdepartmental procedures for Code Enforcement Special Magistrate Hearings
  - Create better efficiency by streamlining inefficient interdepartmental work processes and procedures related to everyday facilitation and production
- Complete all work according to statutory requirements
  - Continue evaluating filing structure, storage and retrieval of long-term and permanent records and continue disposition of paper and electronic records that have met retention.
  - Complete any and all past, incomplete workshop minutes.

# Finance Department

- Software Review (with IT) is ongoing
- Assist in review of possible fees to replace Ad-Valorem
  - Evaluation of residential sanitation fee and storm-water fee
  - White paper on other possible fees for consideration
- Collaborating with other Departments on Strategic Initiatives to assist with financial aspects of the projects or studies.

# Human Resources Department

- NO CHANGES to ANY of the Village's Employee Benefits—NO RATE INCREASES!
- Re-institute the Wellness Activities—Monthly Lunch-n-Learn and Annual Employee Health & Wellness Fair
- Resume committee meetings to revamp Performance Evaluation tools
- HIT evaluation of health insurance options for FY2022

# Information Technology

## Cybersecurity Integrity Audit: \$25k

- Local government has become one of the top targets for hackers. Many municipalities attacked every day.
  - Jackson County, GA paid \$4000,000 to recover its data from hackers.
  - Town of Jupiter and Riviera Beach also recently hacked.
- A technical network security audit is designed to identify critical flaws in our network that an attacker could exploit and gain access to our systems.
- Testing includes any networked device including firewalls, routers, servers, vpn systems, etc. Not only are these vulnerabilities identified, solutions are provided to mitigate the discovered issues and 12 months of support provided.

# Village Manager's Office Initiatives and Projects

- **Strategic Planning:**
  - Consultants to be used for Vision/Mission/Value development.
  - Internal completion of prioritization.
- **Strategic Initiatives: FY 2021**
  - Commercial Business Initiatives
  - Annexation – need to develop an action plan with Council input
  - US1/Prosperity Farms Road Bridges
  - Undergrounding
  - NPBCC generator
  - US1 Lane Repurposing Policy
  - Green/Sustainable Policy – Environmental Committee project?

# Village Manager's Office Initiatives and Projects

- Strategic Initiatives: future
  - Congress Avenue
  - Charter Review – LOW PRIORITY
  - Infrastructure Strategy on US1 – LOW PRIORITY
  - WIN Process – LOW PRIORITY
  - Earman Boardwalk
    - Address this during the bridge design and construction and redevelopment?
  - Prosperity Farms Road Corridor
    - Address this during bridge design and construction.

# Public Safety (combined)

	<b>FY 2021 Budget</b>	<b>FY 2020 Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$9,093,391</b>	<b>\$8,829,858</b>	<b>2.98%</b>	<b>\$263,533</b>	<b>\$6,770,292</b>
<b>Operating</b>					
Advertising	180	180	0.00%	0	0
Books, Publications & Subscriptions	2,950	2,950	0.00%	0	1,893
Conferences & Seminars	2,600	2,100	23.81%	500	0
Contractual Services	561,400	551,000	1.89%	10,400	424,911
Employee Relations	4,000	4,000	0.00%	0	2,250
Gas, Oil & Lubricants	130,200	144,200	-9.71%	(14,000)	63,178
Licenses & Fees	4,300	3,000	43.33%	1,300	2,138
Materials & Supplies	240,425	251,650	-4.46%	(11,225)	150,981
Memberships & Dues	4,570	4,395	3.98%	175	2,360
Postage	2,800	1,987	40.92%	813	1,600
Printing & Binding	4,000	3,900	2.56%	100	1,781
Professional Services	23,900	23,400	2.14%	500	12,017
Rental	14,172	16,922	-16.25%	(2,750)	14,171
Repairs & Maintenance	130,500	167,000	-21.86%	(36,500)	128,778
Travel & Training	108,000	104,970	2.89%	3,030	36,907
Uniforms	114,000	75,750	50.50%	38,250	55,637
Utilities	124,080	103,500	19.88%	20,580	82,501
Other Operating Costs	3,550	80	4337.50%	3,470	297
<b>Total Operating Costs</b>	<b>1,475,627</b>	<b>1,460,984</b>	<b>1.00%</b>	<b>14,643</b>	<b>981,400</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$10,569,018</b>	<b>\$10,290,842</b>	<b>2.70%</b>	<b>\$278,176</b>	<b>\$7,751,691</b>

# Police Department

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	\$5,393,159	\$5,389,019	0.08%	\$4,140	\$4,281,315
<b>Operating</b>					
Advertising	180	180	0.00%	0	0
Books, Publications & Subscriptions	500	500	0.00%	0	518
Conferences & Seminars	600	600	0.00%	0	0
Contractual Services	525,400	519,000	1.23%	6,400	396,535
Employee Relations	4,000	4,000	0.00%	0	2,250
Gas, Oil & Lubricants	106,000	120,000	-11.67%	(14,000)	53,786
Licenses & Fees	1,500	1,500	0.00%	0	1,407
Materials & Supplies	130,400	173,500	-24.84%	(43,100)	98,332
Memberships & Dues	2,960	2,960	0.00%	0	1,540
Postage	300	300	0.00%	0	145
Printing & Binding	3,500	3,500	0.00%	0	1,553
Professional Services	8,000	8,000	0.00%	0	397
Rental	14,172	14,172	0.00%	0	14,171
Repairs & Maintenance	80,500	119,500	-32.64%	(39,000)	92,511
Travel & Training	46,000	46,000	0.00%	0	17,609
Uniforms	32,000	32,000	0.00%	0	31,683
Utilities	27,200	21,900	24.20%	5,300	19,202
Other Operating Costs	300	0	0.00%	300	297
<b>Total Operating Costs</b>	<b>983,512</b>	<b>1,067,612</b>	<b>-7.88%</b>	<b>(84,100)</b>	<b>731,937</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$6,376,671</b>	<b>\$6,456,631</b>	<b>-1.24%</b>	<b>(\$79,960)</b>	<b>\$5,013,252</b>

# Police Department

## Police Officer/Police Sergeant Overtime FY 10/1/2018-09/30/2019

### Court OT

Police Officer-\$5,343.24

Police Sergeant-\$2,152.26

Total-\$7,495.50

### OT>171

Police Officer-\$183,539.44

Police Sergeant-\$40,963.05

Total-\$224,502.49

### OT>300\*

Police Officer-\$1,914.89

Police Sergeant-\$8,426.44

Total-\$10,341.33

\*Overtime above the 171 that does not go toward pension

Total Overtime for Police Officers and Police Sergeants: **\$242,339.32**

# Police Department

## Cost for a Police Officer/Police Sergeant

### Cost for Police Officer

- Total Annual Salary with Benefits and Night Shift Differential-\$85,194.90
- Vehicle-\$45,600
- Portable Radio-\$3,782.42
- Car Radio-\$4,583.60

Total Cost: **\$139,160.92**

### Cost for Police Sergeant

- Total Annual Salary with Benefits and Night Shift Differential-\$130,000
- Vehicle-\$45,600
- Portable Radio-\$3,782.42
- Car Radio-\$4,583.60

Total Cost: **\$183,966.02**

# Police Department

## Cost for 2 Police Officers/2 Police Sergeants

### Cost for 2 Police Officers & 2 Police Sergeants

- Police Officer 1-\$139,160.92
- Police Officer 2-\$88,977.32 (shared vehicle and car radio)

Total Cost for 2 Police Officers-\$228,138.24

- Police Sergeant 1- \$183,966.02
- Police Sergeant 2-\$133,782.42 (shared vehicle and car radio)

Total Cost for 2 Police Sergeants-\$317,748.44

Total Cost for 2 Police Officers and 2 Police Sergeants: **\$545,886.68**

# Police Department

## Cost for 6 Police Officers/2 Police Sergeants

### Cost for 6 Police Officers & 2 Police Sergeants

- Police Officer 1-\$139,160.92
- Police Officer 2-\$88,977.32 (shared vehicle and car radio)
- Police Officer 3-\$139,160.92
- Police Officer 4-\$88,977.32 (shared vehicle and car radio)
- Police Officer 5-\$139,160.92
- Police Officer 6-\$88,977.32 (shared vehicle and car radio)

Total Cost for 6 Police Officers-\$684,414.72

- Police Sergeant 1-\$183,966.02
- Police Sergeant 2-\$133,782.42 (shared vehicle and car radio)

Total Cost for 2 Police Sergeants-\$317,748.44

Total Cost for 6 Police Officers and 2 Police Sergeants: **\$1,002,163.16**

# Fire Rescue

- CBA costs
- Adding One (1) Part-Time Administrative Assistant. This includes purchasing office furniture, computer/peripherals, and supplies.
  - Delayed until the third quarter of the fiscal year to evaluate budgetary impact.
- Medical Supplies Costs are Trending Up
  - COVID-19
  - Supply & Demand
  - Increased Use of Medical PPEs
  - Loss of China Supply Chain.
  - Changes in Pharmaceutical Packaging Regulations requires not breaking packages resulting in increased bulk purchases.
- Uniform Expenses, both Career and Volunteer, have increased
  - NFPA Standards now require helmet replacement every ten (10) years
  - Volunteer Fire PPEs have reached the end of their life span and must be replaced.

# Fire Rescue

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	\$3,700,232	\$3,440,839	7.54%	\$259,393	\$2,488,977
<b>Operating</b>					
Books, Publications & Subscriptions	2,450	2,450	0.00%	0	1,375
Conferences & Seminars	2,000	1,500	33.33%	500	0
Contractual Services	36,000	32,000	12.50%	4,000	28,375
Gas, Oil & Lubricants	24,200	24,200	0.00%	0	9,392
Licenses & Fees	2,800	1,500	86.67%	1,300	732
Materials & Supplies	110,025	78,150	40.79%	31,875	52,649
Memberships & Dues	1,610	1,435	12.20%	175	820
Postage	1,500	500	200.00%	1,000	762
Printing & Binding	500	400	25.00%	100	228
Professional Services	15,900	15,400	3.25%	500	11,620
Rental	0	2,750	-100.00%	(2,750)	0
Repairs & Maintenance	50,000	47,500	5.26%	2,500	36,267
Travel & Training	62,000	58,970	5.14%	3,030	19,298
Uniforms	82,000	43,750	87.43%	38,250	23,954
Utilities	3,000	1,600	87.50%	1,400	1,564
Volunteer Firefighter Drill Pay	0	0	0.00%	0	0
Other Operating Costs	3,250	0	0.00%	3,250	0
<b>Total Operating Costs</b>	<b>397,235</b>	<b>312,105</b>	<b>27.28%</b>	<b>85,130</b>	<b>187,036</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$4,097,467</b>	<b>\$3,752,944</b>	<b>9.18%</b>	<b>\$344,523</b>	<b>\$2,676,013</b>

# General Services - Public Safety Building

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Operating</b>					
Materials & Supplies	\$0	\$0	0.00%	\$0	\$0
Postage	1,000	1,187	-15.75%	(187)	692
Utilities	93,880	80,000	17.35%	13,880	61,735
Other Operating Costs	0	80	-100.00%	(80)	0
<b>Total Operating Costs</b>	<b>94,880</b>	<b>81,267</b>	<b>16.75%</b>	<b>13,613</b>	<b>62,427</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$94,880</b>	<b>\$81,267</b>	<b>16.75%</b>	<b>\$13,613</b>	<b>\$62,427</b>

# Public Works Department

## • Personnel Changes

- Eliminate the Irrigation Technician position.
  - Contracted out NPBCC irrigation and wet checks.
  - Salary savings is used for needed irrigation capital projects.
    - Allowing the Village to install a new pump at NPBCC to provide adequate irrigation to the Golf Course and Village amenities.
- An existing Sanitation Driver promoted to a new working Foreman position to assist with oversight in the field.
  - Last year, span of control was one (1) Supervisor for twenty (20) employees.
  - Industry standard is 8-9 direct reports.
- Evaluate positions when they become open
  - For example, if street lights are taken over by FPL and a Trades Mechanic retires, we may not need to fill the position.

# Public Works Department

- Major Operating Expenditures ( $\geq$  \$50K)
  - Landscape Maintenance - \$554K
  - Electric/Water/Sewer - \$228K
  - Athletic Field Maintenance - \$200K
  - R&M Buildings and Grounds -\$200K
  - Vehicle Parts and Supplies - \$180K
  - Janitorial Services -\$149K
  - Solid Waste Authority tipping fees -\$105K
  - Vehicle fuel - \$93K
  - Vehicle tires and tubes - \$70K
  - Trees and Sod \$65K
  - Earman Pump Station Pipe Lining and Dock - \$50K
  - R&M Irrigation System - \$50K

# Public Works Department

- **Stormwater Master Plan**

- Stormwater Utility Study is being finalized.
- Need Village Council direction on which Level of Service scenario is desired and what billing method to utilize.
- Collection of a stormwater fee will not begin until FY2021 (October 2021) assuming the use of the tax bill.

- **West Alleyway Pavement Rehabilitation**

- Engineering work underway and includes pavement assessment and base exploration that can then be used to design an appropriate project scope.
- Portions of West Alleyway have failed and it is in very poor condition overall.
- Master Plan highlights it as an important local link with numerous benefits.

# Public Works Department

- **Lakeside Park Seawall**

- The southeast seawall is in very poor condition. The seawall is clearly at or near the end of its useful life, and could suffer a structural failure at any time.
- Due to the very poor condition the Village is currently engineering the seawall in case it fails and an emergency repair is needed. Currently no money budgeted for construction.

- **LED Street & Pedestrian Lighting**

- Next phase is US-1. Photometric study is in progress. Plan to reuse existing poles.
- Need Village Council direction on fixture and bracket style and color.
- Minor costs if transformers are needed. FPL will take ownership of US-1 street lights.

# Public Works Department

## Strategic Plan Projects

- Future Strategic Plan Projects
  - Lakeside Park Seawall Construction
  - Anchorage Park South Marina Reconstruction
  - East Alleyway Wall Replacement
  - Monet Road Seawall Study
  - Lighthouse Drive Bridge Replacement and Traffic Calming
  - Marina Drive Streetscape Improvements – Low Priority
  - Public Work Complex Construction/Study – Low Priority

# Public Works (combined)

**FY 2021 Budget**

**FY 2020  
Budget**

**% increase /  
(decrease)**

**\$ increase /  
(decrease)**

**Current  
YTD  
(June 2020)**

## Personnel

Total Salary & Benefits

**\$3,064,467**

**\$3,118,713**

**-1.74%**

**(\$54,246)**

**\$2,140,555**

## Operating

Advertising

1,250

1,250

0.00%

0

0

Conferences & Seminars

3,000

4,000

-25.00%

(1,000)

14

Contractual Services

1,135,000

962,000

17.98%

173,000

767,789

Employee Relations

2,500

3,500

-28.57%

(1,000)

2,109

Equipment Rental

12,000

5,500

118.18%

6,500

6,623

Gas, Oil & Lubricants

97,100

116,800

-16.87%

(19,700)

66,857

Licenses & Fees

4,250

4,200

1.19%

50

2,934

Materials & Supplies

481,720

401,000

20.13%

80,720

358,845

Memberships & Dues

3,750

2,500

50.00%

1,250

1,584

NPEDS Permitting

15,000

15,000

0.00%

0

6,250

Postage

1,000

1,000

0.00%

0

214

Printing & Binding

1,500

1,500

0.00%

0

277

Professional Services

53,000

15,000

253.33%

38,000

7,392

Repairs & Maintenance

406,000

491,525

-17.40%

(85,525)

237,337

Solid Waste Disposal

133,000

136,000

-2.21%

(3,000)

103,388

Travel & Training

15,000

22,000

-31.82%

(7,000)

3,680

Uniforms

24,000

19,500

23.08%

4,500

16,729

Utilities

245,380

212,600

15.42%

32,780

143,359

Other Operating Costs

5,875

7,070

-16.90%

(1,195)

22,837

**Total Operating Costs**

**2,640,325**

**2,421,945**

**9.02%**

**218,380**

**1,748,217**

**Capital Outlay**

**10,000**

0

**0.00%**

10,000

216,963

**Total Expenses**

**\$5,714,792**

**\$5,540,658**

**3.14%**

**\$174,134**

**\$4,105,735**

# Public Works Admin

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	\$362,648	\$349,499	3.76%	\$13,149	\$270,786
<b>Operating</b>					
Advertising	250	250	0.00%	0	0
Conferences & Seminars	2,000	2,000	0.00%	0	14
Contractual Services	30,000	32,000	-6.25%	(2,000)	25,199
Employee Relations	2,500	3,500	-28.57%	(1,000)	2,109
Gas, Oil & Lubricants	100	0	0.00%	100	20
Materials & Supplies	6,420	7,750	-17.16%	(1,330)	41,254
Memberships & Dues	3,750	2,500	50.00%	1,250	1,584
Postage	1,000	1,000	0.00%	0	214
Printing & Binding	1,500	1,500	0.00%	0	277
Professional Services	4,000	5,000	-20.00%	(1,000)	967
Travel & Training	5,500	5,500	0.00%	0	1,052
Utilities	29,700	26,600	11.65%	3,100	19,599
Other Operating Costs	2,200	2,970	-25.93%	(770)	1,797
<b>Total Operating Costs</b>	<b>88,920</b>	<b>90,570</b>	<b>-1.82%</b>	<b>(1,650)</b>	<b>94,084</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$451,568</b>	<b>\$440,069</b>	<b>2.61%</b>	<b>\$11,499</b>	<b>\$364,871</b>

# Facility Services

	<b>FY 2021 Budget</b>	<b>FY 2020 Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$368,869</b>	<b>\$362,577</b>	<b>1.74%</b>	<b>\$6,292</b>	<b>\$266,440</b>
<b>Operating</b>					
Conferences & Seminars	0	0	0.00%	0	0
Contractual Services	188,000	175,000	7.43%	13,000	103,772
Professional Services	4,000	10,000	-60.00%	(6,000)	0
Equipment Rental	0	500	-100.00%	(500)	0
Gas, Oil & Lubricants	5,000	12,000	-58.33%	(7,000)	2,814
Licenses & Fees	3,000	3,200	-6.25%	(200)	2,697
Materials & Supplies	27,800	35,000	-20.57%	(7,200)	12,627
Repairs & Maintenance	234,000	340,025	-31.18%	(106,025)	191,693
Solid Waste Disposal	28,000	29,000	-3.45%	(1,000)	26,634
Travel & Training	1,000	3,000	-66.67%	(2,000)	0
Uniforms	3,500	2,500	40.00%	1,000	1,638
Other Operating Costs	500	600	-16.67%	(100)	24,874
<b>Total Operating Costs</b>	<b>494,800</b>	<b>610,825</b>	<b>-18.99%</b>	<b>(116,025)</b>	<b>366,750</b>
<b>Capital</b>					
Machinery & Equipment	10,000	0	0.00%	10,000	0
<b>Capital Outlay</b>	<b>10,000</b>	<b>0</b>	<b>0.00%</b>	<b>10,000</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$873,669</b>	<b>\$973,402</b>	<b>-10.25%</b>	<b>(\$99,733)</b>	<b>\$633,189</b>

# Vehicle Maintenance

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$300,386</b>	<b>\$300,424</b>	<b>-0.01%</b>	<b>(\$38)</b>	<b>\$216,515</b>
<b>Operating</b>					
Contractual Services	11,000	5,000	120.00%	6,000	7,160
Gas, Oil & Lubricants	4,000	4,300	-6.98%	(300)	7,370
Licenses & Fees	1,250	1,000	25.00%	250	237
Materials & Supplies	257,500	195,500	31.71%	62,000	174,950
Repairs & Maintenance	23,000	30,500	-24.59%	(7,500)	16,957
Travel & Training	3,000	5,000	-40.00%	(2,000)	269
Uniforms	2,400	2,250	6.67%	150	1,531
Utilities	360	400	-10.00%	(40)	235
Other Operating Costs	175	0	0.00%	175	(11,399)
<b>Total Operating Costs</b>	<b>302,685</b>	<b>243,950</b>	<b>24.08%</b>	<b>58,735</b>	<b>197,310</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$603,071</b>	<b>\$544,374</b>	<b>10.78%</b>	<b>\$58,697</b>	<b>\$413,825</b>

# Sanitation

	<b>FY 2021 Budget</b>	<b>FY 2020 Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$1,517,735</b>	<b>\$1,534,546</b>	<b>-1.10%</b>	<b>(\$16,811)</b>	<b>\$1,015,964</b>
<b>Operating</b>					
Conferences & Seminars	1,000	2,000	-50.00%	(1,000)	0
Contractual Services	15,000	0	0.00%	15,000	33,260
Gas, Oil & Lubricants	80,000	90,000	-11.11%	(10,000)	52,487
Materials & Supplies	31,500	18,750	68.00%	12,750	22,543
Repairs & Maintenance	5,000	5,000	0.00%	0	0
Solid Waste Disposal	105,000	107,000	-1.87%	(2,000)	76,754
Travel & Training	4,000	6,500	-38.46%	(2,500)	2,330
Uniforms	14,500	11,400	27.19%	3,100	11,405
Other Operating Costs	3,000	3,500	-14.29%	(500)	3,192
<b>Total Operating Costs</b>	<b>259,000</b>	<b>244,150</b>	<b>6.08%</b>	<b>14,850</b>	<b>201,971</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>216,963</b>
<b>Total Expenses</b>	<b>\$1,776,735</b>	<b>\$1,778,696</b>	<b>-0.11%</b>	<b>(\$1,961)</b>	<b>\$1,434,897</b>

# Commercial Sanitation Fee

- Sanitation Ordinance Revision
  - Current Code is incorrect and missing key elements
    - *Residents will pay \$4.23 per month and all payments shall be made by the fifteenth of the month?*
    - *The Code does not have requirement for construction materials to be disposed of by the owner?*
- Sanitation Commercial Fee Structure
  - Commercial fee structure needs to be revised to a more equitable system/formula.
  - Started work on project in 2020. Adjust fees to recoup expenditures and undercut competition.
- Sanitation Residential Fee Implementation
  - Investigate implementing a residential fee to support Sanitation operations and vehicle purchases.
  - Need Village Council direction on if they want to pursue a sanitation residential fee. Could allow for millage reduction and/or using the ad valorem taxes elsewhere.

# Streets & Grounds Maintenance

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	\$514,829	\$571,667	-9.94%	(\$56,838)	\$370,850
<b>Operating</b>					
Advertising	1,000	1,000	0.00%	0	0
Contractual Services	891,000	750,000	18.80%	141,000	598,398
Equipment Rental	12,000	5,000	140.00%	7,000	6,623
Gas, Oil & Lubricants	8,000	10,500	-23.81%	(2,500)	4,165
Materials & Supplies	158,500	144,000	10.07%	14,500	107,471
NPEDS Permitting	15,000	15,000	0.00%	0	6,250
Professional Services	45,000	0	0.00%	45,000	6,425
Repairs & Maintenance	144,000	116,000	24.14%	28,000	28,686
Travel & Training	1,500	2,000	-25.00%	(500)	30
Uniforms	3,600	3,350	7.46%	250	2,155
Utilities	215,320	185,600	16.01%	29,720	123,526
Other Operating Costs	0	0	0.00%	0	4,374
<b>Total Operating Costs</b>	<b>1,494,920</b>	<b>1,232,450</b>	<b>21.30%</b>	<b>262,470</b>	<b>888,103</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$2,009,749</b>	<b>\$1,804,117</b>	<b>11.40%</b>	<b>\$205,632</b>	<b>\$1,258,953</b>

# Budget Highlights – Community Development

- Strategic Initiatives
  - Code Compliance Process – operationalized
  - Finalization of Boat/RV Ordinance
    - September or October meetings.
  - Business Friendly Code
    - anticipate final reading on September 24 or October 8
  - Residential Zoning Code – FY 2021
    - Consultants to assist with community engagement
  - Twin City Mall Redevelopment –
    - Collaborating with Lake Park
      - Market Analysis and Financial Feasibility – with TCRPC
      - Complete Code Rewrite – with Dover Kohl

# Budget Highlights – Community Development

- Strategic Initiatives (con't)
  - Waterfront Master Plan – FY 2022 or 2023
  - Updated Sign Code – Low Priority
  - Bicycle Network Plan – Low Priority

# Community Development (combined)

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	\$1,333,844	\$1,236,796	7.85%	\$97,048	\$720,547
<b>Operating</b>					
Advertising	3,000	3,000	0.00%	0	1,882
Books, Publications & Subscriptions	2,250	2,250	0.00%	0	83
Charge Card Fees	13,000	5,000	160.00%	8,000	11,253
Conferences & Seminars	4,000	5,500	-27.27%	(1,500)	65
Contractual Services	101,000	109,800	-8.01%	(8,800)	69,214
Developer Fees	15,000	0	0.00%	15,000	13,434
Gas, Oil & Lubricants	5,000	5,700	-12.28%	(700)	1,591
Materials & Supplies	24,700	29,300	-15.70%	(4,600)	11,201
Memberships & Dues	3,950	4,200	-5.95%	(250)	995
Postage	2,550	1,650	54.55%	900	1,419
Printing & Binding	1,275	900	41.67%	375	658
Professional Fees	100,000	310,000	-67.74%	(210,000)	208,001
Repairs & Maintenance	0	400	-100.00%	(400)	0
Travel & Training	22,250	34,750	-35.97%	(12,500)	86
Uniforms	1,600	1,900	-15.79%	(300)	490
Utilities	21,900	22,500	-2.67%	(600)	14,470
Other Operating Costs	2,700	300	800.00%	2,400	1,082
<b>Total Operating Costs</b>	<b>324,175</b>	<b>537,150</b>	<b>-39.65%</b>	<b>(212,975)</b>	<b>335,920</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$1,658,019</b>	<b>\$1,773,946</b>	<b>-6.53%</b>	<b>(\$115,927)</b>	<b>\$1,056,468</b>

# Community Planning

	<b>FY 2021 Budget</b>	<b>FY 2020 Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$340,342</b>	<b>\$342,532</b>	<b>-0.64%</b>	<b>(\$2,190)</b>	<b>\$233,137</b>
<b>Operating</b>					
Advertising	3,000	3,000	0.00%	0	1,882
Books, Publications & Subscriptions	750	750	0.00%	0	83
Comp Plan Amendments	0	0	0.00%	0	0
Conferences & Seminars	3,000	3,200	-6.25%	(200)	65
Contractual Services	15,000	17,000	-11.76%	(2,000)	9,620
Developer Fees	15,000	0	0.00%	15,000	13,434
Gas, Oil & Lubricants	0	750	-100.00%	(750)	0
Materials & Supplies	7,050	8,100	-12.96%	(1,050)	821
Memberships & Dues	3,000	3,250	-7.69%	(250)	785
Postage	50	150	-66.67%	(100)	0
Printing & Binding	200	200	0.00%	0	52
Professional Services	75,000	105,000	-28.57%	(30,000)	35,300
Travel & Training	10,000	13,500	-25.93%	(3,500)	86
Uniforms	300	300	0.00%	0	0
Utilities	0	1,200	-100.00%	(1,200)	0
Other Operating Costs	0	0	0.00%	0	0
<b>Total Operating Costs</b>	<b>132,350</b>	<b>156,400</b>	<b>-15.38%</b>	<b>(24,050)</b>	<b>62,127</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$472,692</b>	<b>\$498,932</b>	<b>-5.26%</b>	<b>(\$26,240)</b>	<b>\$295,264</b>

# Building Department

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$760,924</b>	<b>\$674,994</b>	<b>12.73%</b>	<b>\$85,930</b>	<b>\$353,567</b>
<b>Operating</b>					
Books, Publications & Subscriptions	1,000	1,000	0.00%	0	0
Charge Card Fees	13,000	5,000	160.00%	8,000	11,253
Conferences & Seminars	1,000	1,350	-25.93%	(350)	0
Contractual Services	73,000	79,800	-8.52%	(6,800)	50,319
Gas, Oil & Lubricants	3,000	3,000	0.00%	0	569
Materials & Supplies	14,900	17,700	-15.82%	(2,800)	9,938
Memberships & Dues	500	500	0.00%	0	135
Postage	2,500	1,500	66.67%	1,000	1,419
Printing & Binding	900	500	80.00%	400	513
Professional Services	25,000	205,000	-87.80%	(180,000)	172,701
Repairs & Maintenance	0	400	-100.00%	(400)	0
Travel & Training	8,000	16,000	-50.00%	(8,000)	0
Uniforms	700	1,000	-30.00%	(300)	0
Utilities	20,100	20,200	-0.50%	(100)	13,354
Other Operating Costs	200	200	0.00%	0	230
<b>Total Operating Costs</b>	<b>163,800</b>	<b>353,150</b>	<b>-53.62%</b>	<b>(189,350)</b>	<b>260,430</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$924,724</b>	<b>\$1,028,144</b>	<b>-10.06%</b>	<b>(\$103,420)</b>	<b>\$613,996</b>

# Code Enforcement

	<u>FY 2021 Budget</u>	<u>FY 2020 Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	\$232,578	\$219,270	6.07%	\$13,308	\$133,844
<b>Operating</b>					
Books, Publications & Subscriptions	500	500	0.00%	0	0
Conferences & Seminars	0	950	-100.00%	(950)	0
Contractual Services	13,000	13,000	0.00%	0	9,276
Gas, Oil & Lubricants	2,000	1,950	2.56%	50	1,022
Materials & Supplies	2,750	3,500	-21.43%	(750)	442
Memberships & Dues	450	450	0.00%	0	75
Printing & Binding	175	200	-12.50%	(25)	93
Travel & Training	4,250	5,250	-19.05%	(1,000)	0
Uniforms	600	600	0.00%	0	490
Utilities	1,800	1,100	63.64%	700	1,115
Other Operating Costs	2,500	100	2400.00%	2,400	852
<b>Total Operating Costs</b>	<b>28,025</b>	<b>27,600</b>	<b>1.54%</b>	<b>425</b>	<b>13,364</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$260,603</b>	<b>\$246,870</b>	<b>5.56%</b>	<b>\$13,733</b>	<b>\$147,208</b>

# Library Highlights

## Record Year in Fundraising for the Friends



- \*Broke annual book sale record, going over \$5k for first time ever.
- \*Gifted \$25k to the Library, most ever!

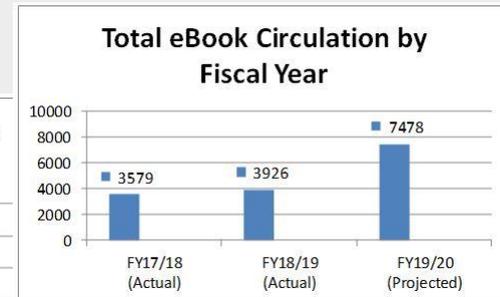
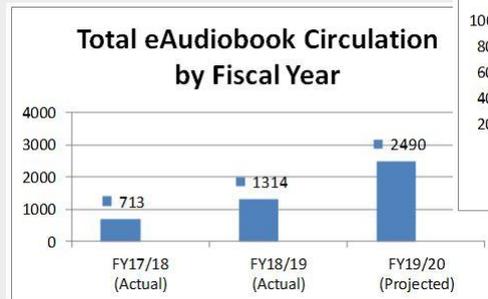
## Celebrated 50<sup>th</sup> Anniversary



- \*Added  Mango Languages, an online language learning platform.
- \*Added  cloudLibrary, an ebook/eaudiobook platform with access to over 145,000 titles.



Launch of Castaway Kids with Parks and Rec



# Library

	<b>FY 2021 Budget</b>	<b>FY 2020 Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$668,737</b>	<b>\$657,657</b>	<b>1.68%</b>	<b>\$11,080</b>	<b>\$459,712</b>
<b>Operating</b>					
Books, Publications & Subscriptions	0	500	-100.00%	(500)	474
Contractual Services	33,000	36,500	-9.59%	(3,500)	28,042
Library Collections:					
Audio Visual Materials	14,000	22,000	-36.36%	(8,000)	7,920
Books	41,000	39,500	3.80%	1,500	18,971
Electronic Resources	30,000	24,000	25.00%	6,000	23,157
Magazines	7,185	3,000	139.50%	4,185	2,284
Reference Materials	0	3,500	-100.00%	(3,500)	4,397
Library Gift Account	0	0	0.00%	0	6,682
Licenses & Fees	347	330	5.15%	17	347
Materials & Supplies	21,200	21,118	0.39%	82	28,315
Postage	100	300	-66.67%	(200)	48
Conferences & Seminars	999	535	86.73%	464	732
Memberships & Dues	3,423	3,175	7.81%	248	2,705
Travel & Training	4,058	3,400	19.35%	658	705
Utilities	25,340	21,300	18.97%	4,040	14,970
Other Operating Costs	0	0	0.00%	0	0
<b>Total Operating Costs</b>	<b>180,652</b>	<b>179,158</b>	<b>0.83%</b>	<b>1,494</b>	<b>139,749</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$849,389</b>	<b>\$836,815</b>	<b>1.50%</b>	<b>\$12,574</b>	<b>\$599,461</b>

# Parks & Recreation FY 2021 Highlights

- **Strategic Initiatives:**

- Coordinate the renovation of the dry storage area at Anchorage Park
- Administer Parks & Recreation Needs Assessment
- Reconstruction of Anchorage Park South Marina – begin with evaluation of floating vs fixed docks....

- **Other Initiatives:**

- Develop a Friends of the Dog Park resident committee to help maintain dog park
- Introduce a pilot program for online registration for boat ramp decals
- Standardize fees and agreements with all class instructors

# Parks & Recreation

## FY 2021 Highlights

- Renovate the outdoor basketball courts at Osborne Park (FRDAP Grant)
- Replace playground at the Community Center (FRDAP Grant)
- Continuation of the park equipment/furniture replacement programs. Standardization of benches, trash cans, and signs.
- Renovate playground at Lakeside Park (following Needs Assessment findings)
- Maximizing current staffing to increase hours at the Community Center
- Moving back some projects to the 2nd half of budget year (Anchorage Park sand volleyball court renovation \$14,000 and Anchorage playground parts \$25,000)

# Parks & Recreation

## Youth Sports & Programs

- Field Conditions at Community Center – Working with consultant to fix the brackish irrigation water issue.
- Youth Sports seasons – changed flag football to August – November, moved soccer to January- March and moved youth basketball to April – June to help with upgrading turf conditions at Community Center.
- Culture – added a mini sports program for ages 3-5 in an effort to build a solid grass root program moving forward.
- Programs – standardize fees and agreements with all class instructors.
- Marketing – place a stronger emphasis on promoting programs and athletics through social media outlets.
- Country Club and Library – staff collaboration on community programs to bring residents to different areas of our community.

# Parks and Recreation

	<b>FY 2021 Budget</b>	<b>FY 2020 Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>Personnel</b>					
Total Salary & Benefits	<b>\$578,217</b>	<b>\$603,342</b>	<b>-4.16%</b>	<b>(\$25,125)</b>	<b>\$371,558</b>
<b>Operating</b>					
Advertising	2,500	2,500	0.00%	0	389
Charge Card Fee	4,000	3,000	33.33%	1,000	3,699
Conferences & Seminars	1,200	1,200	0.00%	0	238
Contractual Services	20,000	14,000	42.86%	6,000	12,055
Gas, Oil & Lubricants	4,800	4,800	0.00%	0	1,284
Materials & Supplies	64,400	71,150	-9.49%	(6,750)	62,572
Memberships & Dues	1,200	1,200	0.00%	0	439
Postage	600	600	0.00%	0	327
Printing & Binding	500	250	100.00%	250	1,571
Professional Services	75,000	75,000	0.00%	0	15,938
Program Expense	144,000	159,000	-9.43%	(15,000)	61,972
Repairs & Maintenance	21,000	21,000	0.00%	0	24,634
Special Events	98,000	93,000	5.38%	5,000	17,413
Travel & Training	1,900	1,900	0.00%	0	425
Uniforms	1,500	1,500	0.00%	0	1,145
Utilities	105,830	116,900	-9.47%	(11,070)	61,945
Other Operating Costs	0	720	-100.00%	(720)	327
<b>Total Operating Costs</b>	<b>546,430</b>	<b>567,720</b>	<b>-3.75%</b>	<b>(21,290)</b>	<b>266,373</b>
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$1,124,647</b>	<b>\$1,171,062</b>	<b>-3.96%</b>	<b>(\$46,415)</b>	<b>\$637,931</b>

# FY 2021 Country Club Highlights

- Recover from COVID shutdown and cautious optimism for upcoming year
  - \$600k revenue loss combined in golf, tennis and pool
- Golf is performing well financially; exceeding last year's performance.
- Tennis close to operating at break-even (excluding capital investments).
  - Restructuring fee schedule and enhanced caliber of instruction ensure lesson revenues offset tennis pro payroll.
  - More programming to be developed with higher rate of return and increase total membership to close the funding gap.

# FY 2021 Country Club Highlights

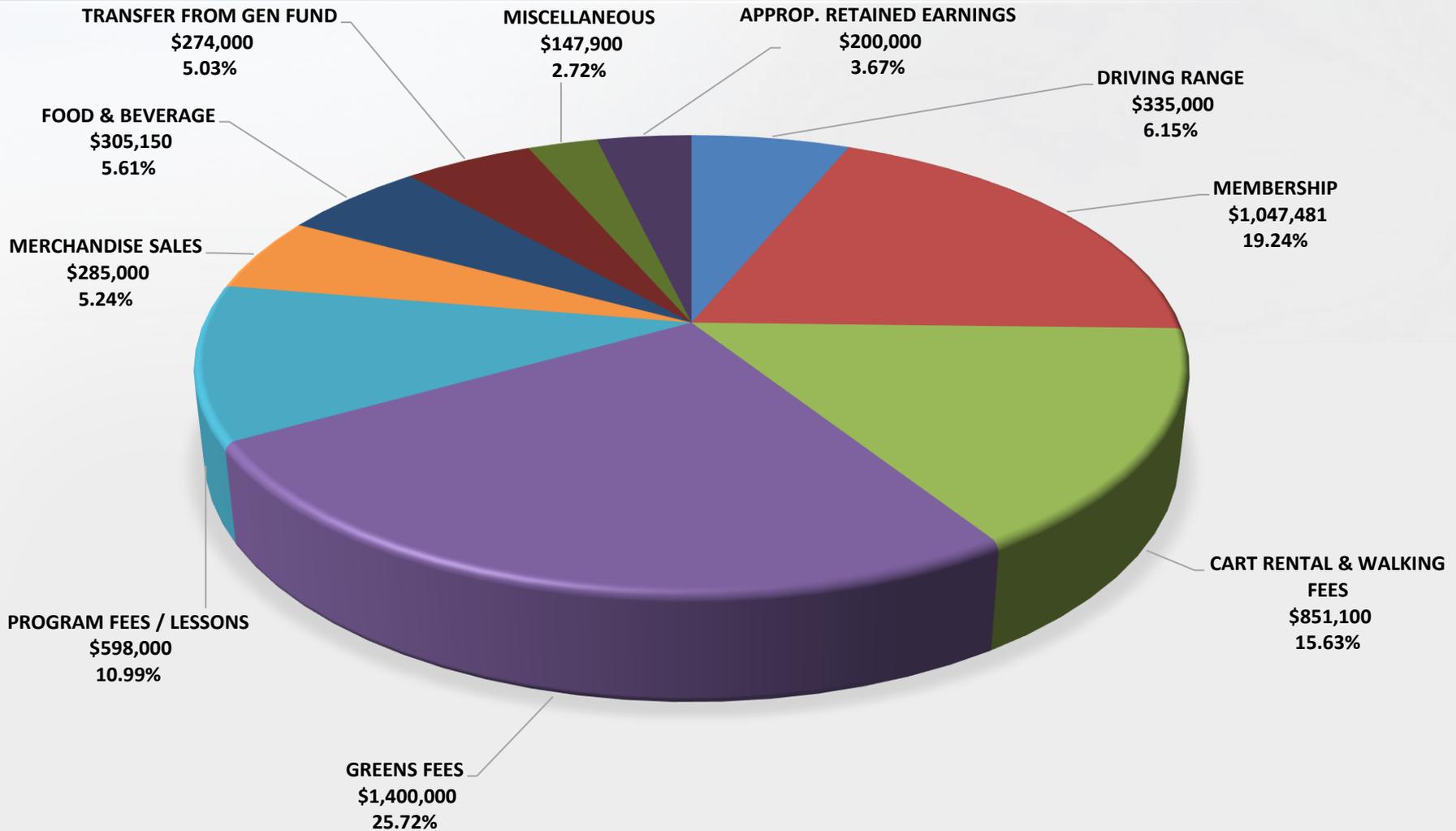
- Pool is increasing revenue, but expenses have increased for proper maintenance.
  - Programming for events on the deck, private party rentals and increased membership can enhance funding.
- Restaurant financial performance was excellent pre-COVID; met the \$2m gross revenue threshold.
  - Volume has decreased since reopening. Consistent with most in the industry.
  - Budget assumes \$100,000 in rent and reaching \$5m in gross sales (\$150,000).
- Strategic Initiatives
  - Develop a plan for the establishment of CC R&R Fund
  - Develop strategic plan to secure financial sustainability

# FY 2021 Country Club Budget Summary (by Profit Center)

Description	Golf	Tennis	Pool	F&B	Admin & Grounds	Total
<b>Total Revenue</b>	<b>\$3,843,116</b>	<b>\$777,365</b>	<b>\$299,000</b>	<b>\$305,150</b>	<b>\$219,000</b>	<b>\$5,443,631</b>
<u>Expenses</u>						
Personnel	\$801,005	\$604,092	\$110,074	\$0	\$333,842	\$1,850,013
Operating	2,277,519	155,900	157,420	20,000	449,590	3,060,429
Capital	52,500	17,000	30,000	0	0	99,500
Debt Svc	433,689	0	0	0	0	433,689
<b>Total Expenses</b>	<b>\$3,564,713</b>	<b>\$776,992</b>	<b>\$298,494</b>	<b>\$20,000</b>	<b>\$783,432</b>	<b>\$5,443,631</b>
<b>Net</b>	<b>\$278,403</b>	<b>\$373</b>	<b>\$506</b>	<b>\$285,150</b>	<b>(\$564,432)</b>	<b>\$0</b>

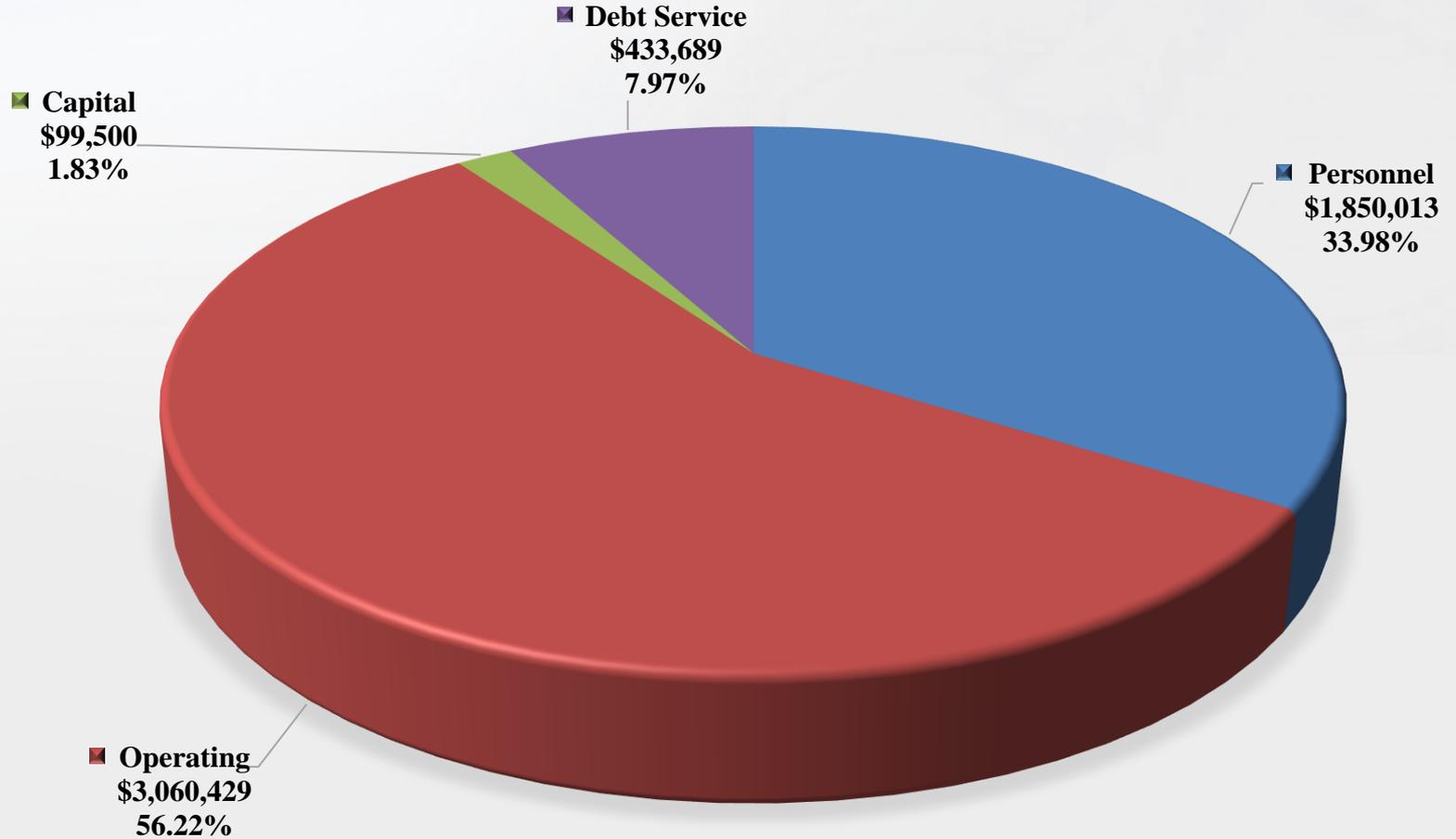
# Country Club Revenues

## Total Revenues = \$5,443,631



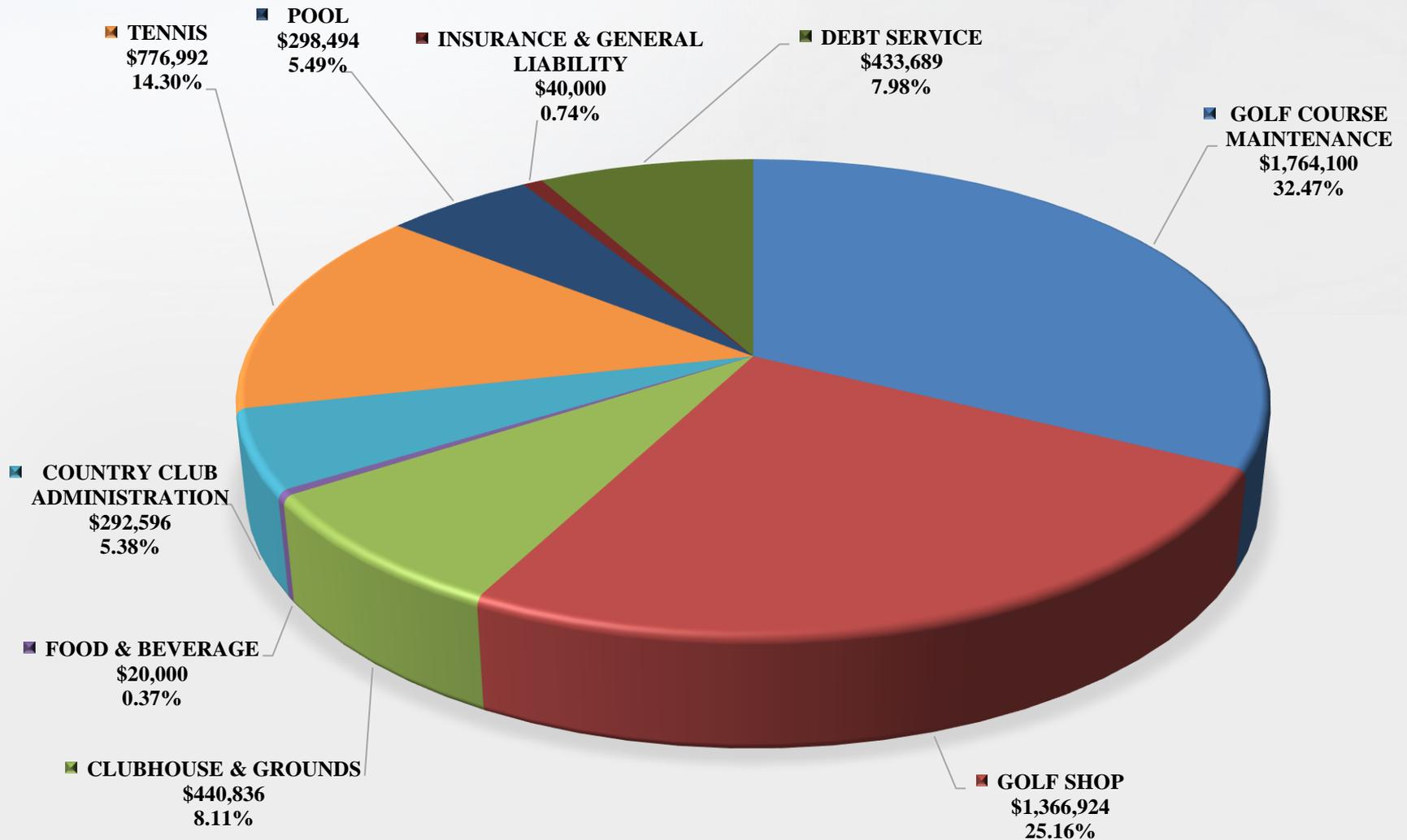
# Country Club Expenses (by Function)

Total Expenses = \$5,443,631



# Country Club Expenses (by Department)

Total Expenses = \$5,443,631



# FY 2021 Country Club Highlights

## Golf Operations

- Continues to be the main revenue driver for the Clubhouse in both daily sales and membership dues.
- Propose a 3% membership dues increase this year.
- Propose to increase walk-in rates up to \$5/round based on day, time and season

# FY 2021 Country Club Highlights

## Golf Operations

- Addition of a Full-Time Assistant Golf Professional in order to provide adequate managerial coverage.
- Course maintenance has increased 15% to include funding for the bunker and pond improvements.
- Investment in needed capital to continue to upgrade the course.

# FY 2021 Country Club Highlights

## Golf Operations

### CIP for Course:

- Driving Range mat replacement
  - \$27.5K in the operating budget
- Clock staging area
  - \$15k in the operating budget
- Bag Drop Off and Starting Area Shade Structures
  - Not budgeted; will likely delay the clock at the staging area in order to fund this year.

### FY22 CIP:

- Pond Restoration
  - \$200K
  - Sec.319 Grant; 60/40 match

### FY24 CIP:

- Member Short Game area
  - \$200K. Not in the updated CIP
  - Lower Priority in the Strategic Plan

# Golf Budget Summary (Revenues)

	<b>FY 2021 Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>REVENUES</b>					
Driving Range	\$335,000	\$360,000	-6.94%	(\$25,000)	\$229,693
Membership	890,316	806,354	10.41%	83,962	833,295
Cart Rental	796,100	841,000	-5.34%	(44,900)	650,775
Walking Fees	55,000	51,000	7.84%	4,000	50,645
Greens Fees	1,400,000	904,000	54.87%	496,000	1,013,789
Lessons	25,000	50,000	-50.00%	(25,000)	12,540
Bag Room	20,000	12,000	66.67%	8,000	20,262
Golf Club Rental	35,000	40,000	-12.50%	(5,000)	29,827
Tournament Proceeds	0	500	-100.00%	(500)	191
Merchandise Sales	275,000	300,000	-8.33%	(25,000)	190,891
Sales of Surplus	0	0	0.00%	0	1,458
Other	11,700	12,000	-2.50%	(300)	6,648
<b>TOTAL REVENUES</b>	<b>\$3,843,116</b>	<b>\$3,376,854</b>	<b>13.81%</b>	<b>\$466,262</b>	<b>\$3,040,015</b>

# Golf Budget Summary (Expenses)

	<b>FY 2021 Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>Personnel</b>					
Total Salary & Benefits	\$801,005	\$715,260	11.99%	\$85,745	\$519,791
<b>Operating</b>					
Advertising & Marketing	20,000	30,000	-33.33%	(10,000)	7,551
Charge Card Fee	78,000	57,500	35.65%	20,500	68,973
Club Relations	7,500	10,000	-25.00%	(2,500)	3,145
Conferences & Seminars	3,500	3,500	0.00%	0	865
Contractual Services	1,594,500	1,469,000	8.54%	125,500	1,108,120
Rental-Equipment/Golf Club	10,000	8,000	25.00%	2,000	21,070
Golf Handicap Expense	4,500	4,500	0.00%	0	273
Lessons	1,000	1,200	-16.67%	(200)	1,724
Materials & Supplies	132,800	107,850	23.13%	24,950	78,424
Memberships & Dues	5,000	5,000	0.00%	0	2,658
Merchandise	132,594	219,000	-39.45%	(86,406)	133,973
Printing & Binding	2,000	3,750	-46.67%	(1,750)	720
Professional Services	225	225	0.00%	0	91
Repairs & Maintenance	189,500	60,000	215.83%	129,500	51,093
Special Events / Camps	1,000	1,200	-16.67%	(200)	0
Travel	2,000	1,700	17.65%	300	0
Uniforms & Shoes	5,000	5,000	0.00%	0	5,441
Utilities	86,300	42,000	105.48%	44,300	77,971
Other Operating Costs	100	500	-80.00%	(400)	1,543
	<b>2,277,519</b>	<b>2,030,925</b>	<b>12.14%</b>	<b>246,594</b>	<b>1,563,635</b>
<b>Capital</b>					
Construction & Major Renovation	27,500	0	0.00%	27,500	0
Machinery & Equipment	25,000	0	0.00%	25,000	18,331
	<b>52,500</b>	<b>0</b>	<b>0.00%</b>	<b>52,500</b>	<b>18,331</b>
<b>Debt &amp; Other</b>					
Debt Service	433,689	433,689	0.00%	0	199,079
Golf Cart Lease	0	0	0.00%	0	0
	<b>433,689</b>	<b>433,689</b>	<b>0.00%</b>	<b>0</b>	<b>199,079</b>
<b>TOTAL EXPENSES</b>	<b>\$3,564,713</b>	<b>\$3,179,874</b>	<b>12.10%</b>	<b>\$384,839</b>	<b>\$2,300,836</b>

# FY 2021 Country Club Highlights

## Food and Beverage Operations

- Partner with Farmer's Table to create a frequent diner, **Social Membership**. Concept being discussed:
  - Membership fee (\$1,200) shared between the Clubhouse and Farmer's Table
  - Preferred dining reservations
  - Advance special-event reservations
  - Complimentary Member Only "Welcome Back Party"
  - Discount on food purchased from Farmer's Table
  - 15% Discount on soft-good merchandise purchased in golf shop
  - Unlimited access to swimming pool and splash pad for member and immediate family.

# Food & Beverage Budget Summary

	<b>FY 2021 Budget</b>	<b>FY 2020 Adopted Budget</b>	<b>% increase / (decrease)</b>	<b>\$ increase / (decrease)</b>	<b>Current YTD (June 2020)</b>
<b>Total Revenue</b>	<b>\$305,150</b>	<b>\$329,500</b>	<b>-7.39%</b>	<b>(\$24,350)</b>	<b>\$29,460</b>
<b>Operating</b>					
Licenses & Fees	0	0	0.00%	0	1,318
Professional Services	0	30,000	-100.00%	(30,000)	30,000
Other Operating Costs	20,000	20,000	0.00%	0	0
<b>Total Operating</b>	<b>20,000</b>	<b>50,000</b>	<b>-60.00%</b>	<b>(30,000)</b>	<b>31,318</b>
<b>Total Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Total Expenses</b>	<b>\$20,000</b>	<b>\$50,000</b>	<b>40.00%</b>	<b>(\$30,000)</b>	<b>\$31,318</b>
<b>Profit (Loss)</b>	<b>\$285,150</b>	<b>\$279,500</b>			<b>(\$1,858)</b>

# FY 2021 Country Club Highlights

## Pool & Tennis Operations

- Reintroducing Tennis and Pool operations into the Country Club Budget
  - Continue to make a transfer from the General Fund to the Country Club Budget to offset some of its costs.
  - General Fund contribution is similar to years past with goal to reduce overall transfer requirement. Slightly higher in the pool this year due to capital contribution.
  - Costs have increased due to maintenance at the pool and costs for the tennis pros.

# FY 2021 Country Club Highlights

## Pool & Tennis Operations

- Tennis & Pool Membership Increases
  - Propose 3% increase in tennis & pool membership dues
  - Propose 3% increase in Tennis League Fee
- Introduce a \$75 annual Junior Tennis Academy membership. Begins August 24<sup>th</sup>.
  - Weekly academy

# FY 2021 Country Club Highlights

## Pool Operations

- Strategic Initiatives:
  - CIP for Pool
  - Pool improvements completed 7/2020
  - Pool management structure – independent contractor
- CIP: all were identified as low priorities in the Strategic Plan
  - Swim Walls: \$89k. Partnership with Swim Team.
  - Cabana Rentals: \$30k. Budgeted item. Revenue source.
  - Inflatable Rentals: \$20k. Revenue source.
  - Pool slide:

# FY 2021 Country Club Highlights

## Tennis Operations

- Strategic Initiatives:
  - Review structure of tennis management to maximize profitability and reduce costs.
- CIP:
  - Tennis Court Fencing:
    - \$100K in FY 2022
    - \$50K FRDAP Grant; no match.
  - Tennis Court Lighting
    - \$250K in FY 2024
    - FDAC (FL Dept. of Agriculture); no match

## Tennis Operation

### FY 2021 Budget

<b>REVENUES</b>		
Program Fees / Lessons	\$533,000	
Memberships	135,165	
Merchandise Sales	10,000	
Special Events	7,200	
Transfer from General Fund	92,000	
Other	0	
<b>TOTAL REVENUES</b>		<b>\$777,365</b>
<b>EXPENSES</b>		
<b>Personnel</b>		
Total Salary & Benefits		<b>604,092</b>
<b>Operating</b>		
Advertising	750	
Charge Card Fee	9,200	
Conferences & Seminars	600	
Materials & Supplies	43,600	
Memberships & Dues	750	
Postage	200	
Printing & Binding	1,000	
Professional Services	42,000	
Program Expense	2,500	
Rental	500	
Repairs & Maintenance	19,000	
Special Events	5,000	
Tennis Merchandise	8,500	
Uniforms	2,000	
Utilities	20,300	
Other Operating Costs	0	
		<b>155,900</b>
<b>Capital</b>		
Machinery & Equipment	17,000	
<b>Capital Outlay</b>		<b>17,000</b>
<b>TOTAL EXPENSES</b>		<b>\$776,992</b>
<b>PROFIT (LOSS)</b>		<b>\$373</b>

## Pool Operation

### FY 2021 Budget

<b>REVENUES</b>		
Program Fees / Lessons	\$40,000	
Memberships	22,000	
Rental	55,000	
Donations	0	
Transfer from General Fund	182,000	
Other	0	
<b>TOTAL REVENUES</b>		<b>\$299,000</b>
<b>EXPENSES</b>		
Total Salary & Benefits		<b>\$111,074</b>
<b>Operating</b>		
Charge Card Fee	1,200	
Contractual Services	5,700	
Licenses & Fees	500	
Materials & Supplies	40,000	
Memberships & Dues	500	
Program Expense	48,000	
Rental	5,000	
Repairs & Maintenance	9,000	
Travel & Training	1,500	
Uniforms	3,500	
Utilities	42,520	
Other Operating Costs	0	
		<b>\$157,420</b>
<b>Capital</b>		
Machinery & Equipment	30,000	
<b>Capital Outlay</b>		<b>30,000</b>
<b>TOTAL EXPENSES</b>		<b>\$298,494</b>
<b>PROFIT (LOSS)</b>		<b>\$506</b>

# Administration & Clubhouse Grounds Budget Summary

	<u>FY 2021 Budget</u>	<u>FY 2020 Adopted Budget</u>	<u>% increase / (decrease)</u>	<u>\$ increase / (decrease)</u>	<u>Current YTD (June 2020)</u>
<b>Personnel</b>					
Total Salary & Benefits	\$333,842	\$290,959	14.74%	\$42,883	\$199,277
<b>Operating</b>					
Accounting & Auditing	7,000	7,000	0.00%	0	6,300
Contractual Services	155,500	140,000	11.07%	15,500	87,549
Rental-Copier	0	3,200	-100.00%	(3,200)	0
Marketing & Advertising	10,000	0	0.00%	10,000	0
Materials & Supplies	18,800	1,000	1780.00%	17,800	12,655
Memberships & Dues	1,390	1,000	39.00%	390	1,390
Postage	1,000	500	100.00%	500	752
Repairs & Maintenance	83,500	47,500	75.79%	36,000	54,741
Uniforms & Shoes	1,500	0	0.00%	1,500	214
Utilities	116,500	205,000	-43.17%	(88,500)	61,678
Legal Fees	10,000	10,000	0.00%	0	3,517
Other Operating Costs	4,400	1,000	340.00%	3,400	2,244
<b>Total Operating Costs</b>	<b>409,590</b>	<b>416,200</b>	<b>-1.59%</b>	<b>(6,610)</b>	<b>231,039</b>
<b>Capital</b>					
<b>Capital Outlay</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>	<b>0</b>	<b>0</b>
<b>Debt &amp; Other</b>					
Contingency	0	0	0.00%	0	0
Insurance-Property & General Liability	40,000	46,555	-14.08%	(6,555)	21,104
<b>Total Debt &amp; Other</b>	<b>40,000</b>	<b>46,555</b>	<b>-14.08%</b>	<b>(6,555)</b>	<b>21,104</b>
<b>Total Expenses</b>	<b>783,432</b>	<b>753,714</b>	<b>3.94%</b>	<b>29,718</b>	<b>451,420</b>



# FY 2021 Capital Outlay (Country Club)

Note: Capital Outlay in the Enterprise Fund is funded in the Operating Budget

<b>Project</b>	<b>Estimated Cost</b>	<b>Total</b>
CIP Plan:		
Clock	\$15,000	
Poolside Cabanas	30,000	
Driving Range Mat Replacement	27,500	
Subtotal (CIP Plan)		\$72,500
Other Capital Items:		
Ice / Water Machine in Tennis	10,000	
Ice / Water Dispenser in Golf	7,000	
Utility Cart	10,000	
Subtotal (Other Capital)	\$27,500	27,500
<b>Grand Total</b>		<b>\$99,500</b>

# Country Club Highlights

## Debt Service - Golf

<b>FY</b>	<b>Golf Course (\$4.89m)</b>	<b>Golf Course (\$1.7m)</b>	<b>Total Country Club</b>
2021	\$398,159	\$35,530	\$433,689
2022	398,159	35,530	433,689
2023	398,159	35,530	433,689
2024	199,080	35,530	234,610
2025		447,436	447,436
2026		447,436	447,436
2027		447,436	447,436
2028		447,436	447,436
<b>Total</b>	<b>\$1,393,557</b>	<b>\$1,931,864</b>	<b>\$3,325,421</b>

# FY 2021 Country Club Highlights

## Clubhouse Debt Service

- **Debt Service: Clubhouse Recommendations**
  - Debt service payments to the General Fund be delayed until other debt is retired or additional revenues are generated.
  - Review annually for potential implementation. Consider possible revenue changes resulting from Farmer's Table lease renewal in 2024.
  - Implement by 2029 to coincide with the last year of Golf Course debt payments.
  - Annual evaluation of the Enterprise Fund's financial condition is recommended in order to expedite General Fund repayment.

# Clubhouse Debt Discussion

- Currently paid by General Fund
- Share between Country Club & General Fund based upon area allocation to be reviewed at workshop

<b>FY</b>	<b>Clubhouse (\$8.9m)</b>	<b>Clubhouse (\$6.1m)</b>	<b>Total General Fund</b>
2021	\$283,910	\$1,007,884	\$1,291,794
2022	283,910	1,010,187	1,294,097
2023	283,910	1,011,167	1,295,077
2024	283,910	1,010,824	1,294,734
2025	1,178,910	114,158	1,293,068
2026	1,295,360		1,295,360
2027	1,292,184		1,292,184
2028	1,293,051		1,293,051
2029	1,292,801		1,292,801
2030	1,296,435		1,296,435
2031	1,293,793		1,293,793
2032	1,295,035		1,295,035
<b>Total</b>	<b>\$11,373,207</b>	<b>\$4,154,220</b>	<b>\$15,527,427</b>

# Clubhouse Debt Allocation

## Total Project Cost

Funding Source		Total
Loan	\$15,000,000	
GF Unassigned Fund Balance	3,922,527	
Country Club (*)	0	\$18,922,527
Interest Earnings, etc.		548,911
<b>Total</b>		<b>\$19,471,438</b>

(\*) General Fund will reimburse the Country Club for the initial services provided by Peacock & Lewis (\$227,818) as a separate transaction

## Total Allocation to each designated area based on square footage to get cost by fund

Description	Square Footage	% of sq ft	Fund	Cost Allocation	Total by Fund
Community Space	9,789	25%	General Fund	\$4,804,545	\$6,718,706
Pool	3,900	10%		1,914,161	
Golf	12,402	31%	Country Club	6,087,033	12,752,732
Restaurant	13,581	34%		6,665,699	
<b>Total Area (sf)</b>	<b>39,672</b>	<b>100%</b>		<b>\$19,471,438</b>	<b>\$19,471,438</b>

## Allocation of Debt based on cost by Fund (financed over 30 year spread)

Fund	Cost	Debt Allocation (Total Debt = \$19,407,672)			Previously paid	Amount Due	Rent (30 yrs)
		%	\$\$				
Country Club	\$12,752,732	65%	\$12,710,968	\$0	\$12,710,968	\$423,699	
General Fund	6,718,706	35%	6,696,703	(3,922,527)	2,774,176	92,473	
<b>Total</b>	<b>\$19,471,438</b>	<b>100%</b>	<b>\$19,407,672</b>	<b>(\$3,922,527)</b>	<b>\$15,485,145</b>	<b>\$516,171</b>	

# FY 2020-2021 Budget Workshop Schedule

<input checked="" type="checkbox"/>	Thursday	May 7, 2020	7 – 10 pm	Council Strategic Planning Workshop # 1
<input checked="" type="checkbox"/>	Tuesday	June 9, 2020	8 – 1 pm	Council Strategic Planning Workshop # 2
<input checked="" type="checkbox"/>	Thursday	July 9, 2020	7:30 pm	Council Meeting Council Strategic Planning Workshop # 3
<input checked="" type="checkbox"/>	Thursday	July 16, 2020	7 – 10 pm	Manager’s Proposed Budget Overview
<input checked="" type="checkbox"/>	Thursday	July 23, 2020	7:30 pm	Council Meeting Public Hearing to set Tentative Millage Rate
<input checked="" type="checkbox"/>	Saturday	August 15, 2020	9 – 3 pm	Council Budget Workshop with Departments
	Wednesday	August 26, 2020	7 – 10 pm	Council Budget Workshop (if needed)
	Thursday	September 10, 2020	7:30 pm	Council Meeting – 1 <sup>st</sup> Public Hearing Adopt FY2021 Budget & Final Millage on 1 <sup>st</sup> Reading
	Thursday	September 24, 2020	7:30 pm	Council Meeting – 2 <sup>nd</sup> Public Hearing Adopt FY2021 Budget & Final Millage on 2 <sup>nd</sup> Reading