

Public Notice

Notice is hereby given that the

Village Council

shall conduct a special Budget Workshop meeting for the purpose of discussing the FY 23 General Fund & Country Club

- **Wednesday**
- **August 10, 2022**
- **6:00 p.m.**
- **Council Chambers**
- **Village Hall**

INSTRUCTIONS TO JOIN MEETING

To watch the meeting live please go to our website page (link provided below) and click the "Watch Live" link provided on the webpage:

<https://www.village-npb.org/CivicAlerts.aspx?AID=496>



Village of North Palm Beach
FY 2023 Proposed Budget
August 10, 2022

Tonight's Agenda

- Total Budget
- Country Club Budget
- General Fund Budget
- Taxable Value & Millage

FY 2023 Budget Highlights

- Budget is based upon a flat millage rate of \$7.0500 mils.
- The General Fund budget is balanced with
 - \$75,000 available in Council Contingency (*FPE Union Contract Negotiations, etc.*)
 - \$679,800 transfer to General Fund CIP
 - \$482,550 transfer to Country Club
- The Country Club budget is balanced with:
 - \$382,550 Transfer from General Fund for Pool & Tennis Operations
 - \$100,000 Transfer from General Fund for Renewal & Replacement
- The budget provides for:
 - Capital improvements
 - Replacement of essential (capital) equipment and vehicles
 - Employee salary & benefit cost increases / Pay Study Implementation
 - Minimum wage implementation of \$13.50/hr for part time employees
 - Maintains and enhances the Village's level of service. Amenities and quality of life programs remain fully funded in FY'23

FY 2023 Total Budget Summary

	FY 2022 Adopted Budget	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Millage Rate	\$7.05 mils	\$7.05 mils	0%	\$0
Total Budget by Fund				
General Fund	\$26,628,407	\$29,235,910	9.79%	\$2,607,503
Country Club	6,096,069	7,314,880	19.99%	\$1,218,811
Stormwater Utility Fund	518,112	500,000	-3.50%	(\$18,112)
Grand Total	\$33,242,588	\$37,050,790	11.46%	\$3,808,202

FY 2023 Total Budget Summary Continued...

Category	FY 2022 Adopted Budget	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Personnel	\$18,800,714	\$20,553,094	9.32%	\$1,752,380
Operating (includes contingency and transfers)	11,431,026	13,141,910	14.97%	1,710,884
Debt Service	2,282,736	2,327,786	1.97%	45,050
Capital Outlay	728,112	1,028,000	41.19%	299,888
Grand Total	\$33,242,588	\$37,050,790	11.46%	\$3,808,202

Total Positions	FY 2022 Adopted Budget	FY 2023 Budget	# Increase / (Decrease)
Part-Time	109	110	+1
Full-Time	150	154	+4
Total	259	264	+5

Country Club Budget Summary

Revenue	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% increase / (decrease)	\$ increase / (decrease)
Golf Fees (Greens/Carts/Walking)	\$2,181,361	\$2,821,772	\$2,510,000	\$2,854,381	\$3,300,000	31%	\$790,000
Golf Shop revenues	325,038	437,186	462,500	566,024	668,000	44%	\$205,500
Driving range revenues	314,177	509,455	375,000	410,151	477,600	27%	\$102,600
Membership revenues	832,888	1,049,617	1,070,500	1,074,713	1,139,700	6%	\$69,200
Restaurant revenues	79,638	311,307	328,000	198,630	365,000	11%	\$37,000
Tennis revenues	0	578,212	596,300	568,642	705,480	18%	\$109,180
Pool revenues	0	129,996	117,000	114,531	153,000	31%	\$36,000
Interest revenues	0	133	10,000	842	0	-100%	(\$10,000)
Sale of Surplus	1,458	0	0	0	0	0%	\$0
Transfer from General Fund	0	274,000	378,550	0	482,550	27%	\$104,000
Appropriated Retained Earnings	0	0	227,319	0	0	-100%	(\$227,319)
Miscellaneous	35,350	121,909	20,900	22,203	23,550	13%	\$2,650
Total Revenues	\$3,769,909	\$6,233,588	\$6,096,069	\$5,810,117	\$7,314,880	20%	\$1,218,811
Expenses							
Personnel Costs	\$977,836	\$1,691,556	\$2,043,420	\$1,495,158	\$2,390,532	17%	\$347,112
Operating Costs							
Golf	2,136,847	2,553,202	2,447,000	2,147,960	2,762,350	13%	\$315,350
Food & Beverage	31,318	13,659	15,000	19,748	20,000	33%	\$5,000
Country Club Administration	21,516	24,470	28,500	25,173	48,100	69%	\$19,600
Clubhouse & Grounds	326,298	382,602	434,615	302,587	556,030	28%	\$121,415
Tennis	0	136,378	176,150	101,123	181,836	3%	\$5,686
Pool	0	178,790	182,695	120,216	207,794	14%	\$25,099
Insurance & General Liability	28,139	21,748	25,000	17,470	25,000	0%	\$0
Attorney Fees	4,044	8,695	10,000	5,452	7,549	-25%	(\$2,451)
Capital Outlay							
Capital Outlay	36,661	191,059	200,000	144,238	508,000	154%	\$308,000
Debt Service							
Debt Service	433,689	433,689	433,689	199,079	433,689	0%	\$0
Reserves							
Reserve - Future Capital Improvements	0	0	100,000	0	174,000	74%	\$74,000
Total Expenses	\$3,996,348	\$5,635,847	\$6,096,069	\$4,578,205	\$7,314,880	20%	\$1,218,811
Revenues over (under) expenses	(\$226,438)	\$597,741	\$0	\$1,231,913	\$0		
# Rounds	47,338	53,168	47,500	45,143	47,500	0%	0

Country Club Expenses - Golf

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Personnel Services	\$697,395	\$740,275	\$862,129	\$682,379	\$1,056,729	23%	\$194,600
Operating	2,136,847	2,553,202	2,447,000	2,147,960	2,862,350	17%	415,350
Books, Publications, Subscriptions & Memberships	2,658	2,739	6,000	3,067	4,000	-33%	(2,000)
Charge Card Fee Expense	91,329	128,403	125,000	103,575	130,000	4%	5,000
Postage	62	200	200	513	750	275%	550
Office Supplies	5,258	5,665	9,000	2,941	8,000	-11%	(1,000)
Operating Supplies	303,861	355,012	334,300	377,082	478,500	43%	144,200
Other	4,599	1,918	0	100	100,000	100%	100,000
Printing & Binding	1,571	3,391	2,000	259	2,000	0%	0
Professional Services	1,502,330	1,641,915	1,705,000	1,248,904	1,805,000	6%	100,000
Program Expense	23,688	14,138	18,000	36,014	23,000	28%	5,000
Promotional Activities	12,677	18,282	25,000	9,026	20,500	-18%	(4,500)
Repairs & Maintenance	78,274	302,929	131,000	298,162	191,000	46%	60,000
Training	865	0	7,000	5,519	9,000	29%	2,000
Travel	0	0	2,000	508	2,500	25%	500
Utility Services	109,673	78,609	82,500	62,290	88,100	7%	5,600
Debt Service	433,689	433,689	433,689	199,079	433,689	0%	0
Debt Service	433,689	433,689	433,689	199,079	433,689	0%	0
Capital Outlay	36,661	84,982	200,000	122,728	450,000	125%	\$250,000
Buildings/Infrastructure	0	27,375	180,000	47,542	450,000	150%	\$270,000
Machinery & Equipment	36,661	57,607	20,000	75,186	0	-100%	(\$20,000)
Grand Total	\$3,304,592	\$3,812,147	\$3,942,818	\$3,152,145	\$4,802,768	22%	\$859,950

Country Club Expenses - Tennis

Description	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Personnel Services	\$463,588	\$638,389	\$454,038	\$684,901	7%	\$46,512
Operating	136,378	176,150	101,123	181,836	3%	5,686
Books, Publications, Subscriptions & Memberships	40	750	630	850	13%	100
Charge Card Fee Expense	18,004	16,000	15,888	21,886	37%	5,886
Postage	0	200	0	100	-50%	(100)
Office Supplies	5,826	4,100	2,565	2,500	-39%	(1,600)
Operating Supplies	33,356	58,150	22,225	58,650	1%	500
Printing & Binding	0	1,000	0	1,000	0%	0
Professional Services	45,591	47,000	36,591	49,350	5%	2,350
Program Expense	1,579	5,000	2,576	5,000	0%	0
Promotional Activities	220	750	512	750	0%	0
Rentals	319	500	0	1,000	100%	500
Repairs & Maintenance	11,785	19,150	5,228	18,150	-5%	(1,000)
Training	0	600	0	600	0%	0
Utility Services	19,659	22,600	14,908	22,000	-3%	(600)
Communication Services	0	350	0	0	-100%	(350)
Capital Outlay	51,487	0	10,126	58,000	100%	58,000
Buildings/Infrastructure	40,381	0	10,126	50,000	100%	50,000
Machinery & Equipment	11,106	0	0	8,000	100%	8,000
Grand Total	\$651,453	\$814,539	\$565,286	\$924,737	14%	\$110,198

Country Club Expenses - Pool

Description	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Personnel Services	\$130,442	\$176,347	\$88,815	\$242,598	38%	\$66,251
Operating	178,790	182,695	120,216	207,794	14%	25,099
Books, Publications, Subscriptions & Memberships	0	350	0	350	0%	0
Charge Card Fee Expense	3,792	3,500	3,233	4,500	29%	1,000
Office Supplies	559	1,400	652	1,400	0%	0
Operating Supplies	31,655	47,250	21,772	66,750	41%	19,500
Other	943	500	300	500	0%	0
Professional Services	5,767	2,500	1,280	2,500	0%	0
Program Expense	53,300	53,300	40,349	54,899	3%	1,599
Promotional Activities	4,412	8,000	1,441	8,000	0%	0
Repairs & Maintenance	22,985	9,500	5,155	16,000	68%	6,500
Training	596	595	0	595	0%	0
Utility Services	54,781	55,800	46,034	52,300	-6%	(3,500)
Capital Outlay	54,589	0	11,385	0	0%	0
Machinery & Equipment	54,589	0	11,385	0	0%	0
Grand Total	\$363,820	\$359,042	\$220,416	\$450,392	25%	\$91,350

Country Club Expenses – Admin & Grounds

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Personnel Services	\$280,441	\$357,251	\$366,555	\$269,927	\$406,304	11%	\$39,749
Operating	379,997	437,516	598,115	350,682	810,679	19%	112,564
Books, Publications, Subscriptions & Memberships	1,390	1,390	1,500	1,390	1,600	7%	100
Postage	1,097	1,738	1,000	783	1,000	0%	0
Insurance	28,139	21,748	25,000	17,470	25,000	0%	0
Office Supplies	6,185	6,077	3,600	2,982	4,200	17%	600
Operating Supplies	6,367	3,604	13,800	1,854	29,780	116%	15,980
Other	1,684	1,471	101,000	1,406	75,000	-26%	(26,000)
Professional Services	155,199	200,499	211,915	152,508	232,549	10%	20,634
Promotional Activities	0	4,901	8,000	3,399	9,000	13%	1,000
Repairs & Maintenance	63,847	37,185	47,000	28,992	125,750	168%	78,750
Training	1,025	750	2,000	915	2,500	25%	500
Travel	407	0	2,100	2,669	4,500	114%	2,400
Utility Services	107,587	150,034	173,700	130,716	192,300	11%	18,600
Accounting & Auditing	6,300	7,300	7,000	5,300	7,000	0%	0
Communication Services	771	818	500	299	500	0%	0
Capital Outlay	0	0	0	0	0	0%	0
Grand Total	\$660,438	\$794,767	\$964,670	\$620,609	\$1,116,983	16%	\$152,313

Country Club Expenses - Food & Beverage

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Operating	31,318	13,659	15,000	19,748	20,000	33%	\$5,000
Other	1,318	13,659	15,000	19,748	20,000	33%	5,000
Professional Services	30,000	0	0	0	0	0%	0
Grand Total	\$31,318	\$13,659	\$15,000	\$19,748	\$20,000	33%	\$5,000

General Fund Budget Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Adopted Budget	Current YTD (June 2022)	FY 2023 Budget	% increase / (decrease)	\$ increase / (decrease)
Revenues							
Ad-Valorem Taxes	\$16,991,314	\$17,629,392	\$17,615,577	\$17,537,275	\$19,860,848	12.75%	\$2,245,271
Utility Service Taxes	2,558,092	2,539,175	2,597,955	1,938,420	2,543,000	-2.12%	(\$54,955)
Franchise Fees	1,304,936	1,354,110	1,298,000	999,152	1,310,000	0.92%	\$12,000
Sales & Use Taxes	273,428	283,233	287,881	224,430	303,226	5.33%	\$15,345
Licenses & Permits	1,320,361	1,574,640	1,310,200	1,392,642	1,532,631	16.98%	\$222,431
Intergovernmental	2,057,271	1,826,787	1,477,720	1,381,461	1,646,550	11.43%	\$168,830
Charges for Services	2,171,956	1,727,413	1,778,380	1,684,573	1,866,775	4.97%	\$88,395
Fines & Forfeitures	195,198	153,849	121,112	138,875	125,750	3.83%	\$4,638
Interest	490,498	70,891	129,902	0	35,530	-72.65%	(\$94,372)
Capital Lease Acquisitions	1,009,529	1,682,018	0	1,215,113	0	0.00%	\$0
Miscellaneous	160,151	296,240	11,680	256,537	11,600	-0.68%	(\$80)
Total Revenues	\$28,532,733	\$29,137,747	\$26,628,407	\$26,768,478	\$29,235,910	9.79%	\$2,607,503
Expenditures							
General Government	\$3,262,340	\$3,504,047	\$3,428,083	\$2,826,489	\$3,798,695	10.81%	\$370,612
Public Safety	10,102,249	10,550,874	10,517,083	8,707,707	11,963,978	13.76%	\$1,446,895
Public Works	5,443,660	5,456,227	5,511,446	3,889,349	5,757,644	4.47%	\$246,198
Community Development	1,385,314	1,295,219	1,746,989	1,114,803	1,690,552	-3.23%	(\$56,437)
Leisure Services	2,305,311	1,709,542	2,351,797	1,903,344	2,893,594	23.04%	\$541,797
Debt Service	1,436,689	1,597,170	1,849,047	1,592,034	1,894,097	2.44%	\$45,050
Capital Lease Acquisitions	1,008,489	1,682,018	0	1,215,113	0	0.00%	\$0
Reserves & Contingencies	350,367	71,307	185,412	1,024	75,000	-59.55%	(\$110,412)
Transfers Out	644,475	899,280	1,038,550	2,660,000	1,162,350	11.92%	\$123,800
Total Expenditures	\$25,938,893	\$26,765,685	\$26,628,407	\$23,909,861	\$29,235,910	9.79%	\$2,607,503
Net Revenue Over Expense	\$2,593,841	\$2,372,062	\$0	\$2,858,617	\$0		

General Fund Expenses – General Government

(Village Council, Village Manager, Village Clerk, Village Attorney, Finance, HR, IT, Village Hall)

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase/ (Decrease)
Personnel Services	\$2,298,374	\$2,314,092	\$2,239,833	\$1,727,962	\$2,445,603	9%	\$205,770
Operating	963,967	1,189,954	1,188,250	1,098,527	1,353,092	14%	164,842
Accounting & Auditing	28,255	33,560	31,000	22,200	35,000	13%	4,000
Books, Publications, Subscriptions & Memberships	17,930	22,104	18,660	17,839	19,110	2%	450
Postage	19,515	21,049	20,650	15,765	20,600	0%	(50)
Insurance	289,267	420,935	406,440	291,821	446,932	10%	40,492
Office Supplies	24,020	36,694	30,700	30,790	47,250	54%	16,550
Operating Supplies	7,057	5,337	5,900	4,042	30,350	414%	24,450
Other	67,844	85,125	80,550	88,525	88,900	10%	8,350
Printing & Binding	1,811	2,222	2,250	1,063	7,250	222%	5,000
Professional Services	367,027	405,105	424,200	461,848	473,550	12%	49,350
Promotional Activities	88,043	100,777	96,650	118,424	111,150	15%	14,500
Rentals	2,475	3,094	2,500	1,713	2,500	0%	0
Repairs & Maintenance	6,661	6,620	11,500	7,525	11,500	0%	0
Training	25,169	23,482	26,600	18,612	26,500	0%	(100)
Travel	465	1,804	7,150	770	9,000	26%	1,850
Utility Services	18,428	22,047	23,500	17,589	23,500	0%	0
Grand Total	\$3,262,340	\$3,504,047	\$3,428,083	\$2,826,489	\$3,798,695	11%	\$370,612

General Fund Expenses – Public Safety

(Police, Fire Rescue, Public Safety Building)

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase/ (Decrease)
Personnel Services	\$8,748,936	\$9,183,205	\$9,002,576	\$7,521,095	\$10,136,779	13%	\$1,134,203
Operating	1,330,534	1,318,858	1,514,507	1,072,215	1,807,199	19%	292,692
Books, Publications, Subscriptions & Memberships	5,027	6,454	6,380	4,853	6,310	-1%	(70)
Postage	1,792	1,644	2,400	1,660	2,400	0%	0
Insurance	0	1,647	2,000	2,141	2,500	25%	500
Office Supplies	38,842	22,154	33,450	27,220	85,050	154%	51,600
Operating Supplies	344,035	391,456	431,050	274,962	536,821	25%	105,771
Other	3,942	8,858	18,000	11,270	25,500	42%	7,500
Printing & Binding	12,162	4,080	7,000	4,293	7,300	4%	300
Professional Services	565,821	567,641	614,653	480,963	686,071	12%	71,418
Promotional Activities	2,850	4,994	6,405	4,465	6,300	-2%	(105)
Rentals	14,171	14,171	7,307	0	7,500	3%	193
Repairs & Maintenance	154,919	112,176	148,886	106,824	206,071	38%	57,185
Training	54,463	54,537	76,600	36,346	65,600	-14%	(11,000)
Travel	10,783	5,673	27,000	12,171	25,000	-7%	(2,000)
Utility Services	121,728	123,374	133,376	105,047	144,776	9%	11,400
Capital Outlay	22,778	48,811	0	114,397	20,000	100%	20,000
Buildings/Infrastructure	0	0	0	99,500	0	0%	0
Machinery & Equipment	22,778	48,811	0	14,897	20,000	100%	20,000
Grand Total	\$10,102,249	\$10,550,874	\$10,517,083	\$8,707,707	\$11,963,978	\$14%	\$1,446,895

General Fund Expenses – Public Works

(PW Administration, Facility Maintenance, Fleet Maintenance, Solid Waste, Streets/Storm-Water Maintenance)

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Personnel Services	\$2,760,743	\$2,714,567	\$2,840,646	\$1,965,119	\$2,834,494	0%	(\$6,152)
Operating	2,416,787	2,332,105	2,670,800	1,733,814	2,923,150	9%	252,350
Books, Publications, Subscriptions & Memberships	1,606	3,692	3,700	1,383	5,000	35%	1,300
Charge Card Fee Expense	1,303	1,470	1,200	201	1,200	0%	0
Postage	228	217	500	298	500	0%	0
Office Supplies	41,272	11,933	13,000	26,739	17,500	35%	4,500
Operating Supplies	585,344	470,298	527,000	449,928	769,000	46%	242,000
Other	4,030	2,500	2,200	5,791	10,200	364%	8,000
Printing & Binding	1,184	999	1,500	1,193	1,000	-33%	(500)
Professional Services	1,026,584	1,157,569	1,276,000	750,970	1,131,000	-11%	(145,000)
Promotional Activities	2,283	1,056	2,500	1,310	2,500	0%	0
Rentals	24,245	13,490	29,500	9,894	28,500	-3%	(1,000)
Repairs & Maintenance	368,075	269,734	374,500	162,222	464,500	24%	90,000
Road Materials & Supplies	8,480	10,353	8,000	4,536	10,000	25%	2,000
Training	4,049	4,098	15,500	4,354	20,750	34%	5,250
Travel	540	431	2,500	1,238	3,700	48%	1,200
Utility Services	347,564	384,265	413,200	313,757	457,800	11%	44,600
Capital Outlay	266,131	409,556	0	190,416	0	0%	0
Buildings/Infrastructure	0	279,555	0	157,901	0	0%	0
Machinery & Equipment	266,131	130,001	0	32,515	0	0%	0
Grand Total	\$5,443,660	\$5,456,227	\$5,511,446	\$3,889,349	\$5,757,644	4%	\$246,198

General Fund Expenses – Community Development

(Planning & Zoning, Building Department, Code Compliance)

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Personnel Services	\$939,968	\$983,758	\$1,330,564	\$820,309	\$1,269,627	-5%	(\$60,937)
Operating	445,345	311,461	416,425	294,494	420,925	1%	4,500
Books, Publications, Subscriptions & Memberships	2,305	2,181	6,300	1,820	6,300	0%	0
Charge Card Fee Expense	15,448	16,709	13,000	14,607	13,000	0%	0
Postage	2,596	2,296	2,550	986	2,550	0%	0
Investigations	852	380	2,500	0	2,500	0%	0
Office Supplies	8,708	11,047	13,500	7,623	17,500	30%	4,000
Operating Supplies	9,001	7,950	15,550	4,502	15,550	0%	0
Other	135	10	200	1,418	200	0%	0
Printing & Binding	2,023	1,725	1,425	846	1,425	0%	0
Professional Services	376,131	236,454	311,000	236,395	311,000	0%	0
Promotional Activities	5,673	3,570	5,000	451	5,000	0%	0
Training	1,643	6,127	14,500	4,954	14,500	0%	0
Travel	0	1,877	8,000	3,210	8,500	0%	0
Utility Services	20,830	21,133	22,900	17,682	22,900	6%	500
Capital Outlay	0	0	0	0	0	0%	0
Grand Total	\$1,385,314	\$1,295,219	\$1,746,989	\$1,114,803	\$1,690,552	-3%	(\$56,437)

General Fund Expenses – Leisure Services

(Library, Parks & Recreation)

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / (Decrease)	\$ Increase / (Decrease)
Personnel Services	\$1,569,053	\$1,091,915	\$1,343,675	\$923,674	\$1,476,059	10%	\$132,384
Operating	736,258	603,142	998,122	971,181	1,417,535	42%	\$419,413
Books, Publications, Subscriptions & Memberships	4,182	3,993	4,913	3,342	5,081	3%	168
Charge Card Fee Expense	16,332	4,780	4,000	6,716	7,000	75%	3,000
Communication Services	310	624	600	225	0	-100%	(600)
Postage	614	901	700	568	800	14%	100
Office Supplies	33,645	27,780	18,700	29,797	34,070	82%	15,370
Operating Supplies	230,702	161,450	201,300	137,475	250,501	24%	49,201
Other	19,784	7,136	5,422	67,265	10,297	90%	4,875
Printing & Binding	1,805	1,587	500	1,262	158	-68%	(342)
Professional Services	119,249	121,549	313,487	229,861	357,901	14%	44,414
Program Expense	81,017	109,938	239,000	212,532	290,100	21%	51,100
Promotional Activities	956	289	2,500	0	3,500	40%	1,000
Repairs & Maintenance	53,855	32,369	61,200	164,337	284,485	365%	223,285
Training	3,556	3,186	3,199	3,150	5,919	85%	2,720
Travel	880	1,017	4,958	4,883	6,558	32%	1,600
Utility Services	169,373	126,543	137,643	109,770	161,165	17%	23,522
Capital Outlay	0	14,485	10,000	8,488	0	-100%	(10,000)
Machinery & Equipment	0	14,485	10,000	8,488	0	-100%	(10,000)
Grand Total	\$2,305,311	\$1,709,542	\$2,351,797	\$1,903,344	\$2,893,594	23%	\$541,797

General Fund Expenses – Debt, Reserves, Transfers, Other

Description	FY 2020	FY 2021	FY 2022 Adopted Budget	YTD June 2022	FY 2023 Budget	% Increase / Decrease	\$ Increase / Decrease
Operating	\$767,024	\$970,587	\$1,223,962	\$2,661,024	\$1,237,350	1%	\$13,388
Contingency/Reserve	122,549	71,307	185,412	1,024	75,000	-60%	(110,412)
Transfers	644,475	899,280	1,038,550	2,660,000	1,162,350	12%	123,800
Debt Service	1,436,689	1,597,170	1,849,047	1,592,034	1,894,097	2%	45,050
Debt Service	1,436,689	1,597,170	1,849,047	1,592,034	1,894,097	2%	45,050
Capital Outlay	1,236,306	1,682,018	0	1,215,113	0	0%	0
Buildings/ Infrastructure	227,818	0	0	0	0	0%	0
Machinery & Equipment	1,008,489	1,682,018	0	1,215,113	0	0%	0
Grand Total	\$3,440,019	\$4,249,775	\$3,073,009	\$5,468,171	\$3,131,447	2%	\$58,438

FY 2023 Taxable Value & Millage Selection

Taxable Value

	FY 2023	FY 2022	% Increase / (Decrease)	\$ Increase / (Decrease)
Millage Rate	\$7.05 mils	\$7.05 mils	0%	\$0
Gross Taxable Value	\$2,965,412,110	\$2,623,444,861	13.04%	\$341,967,249
Budgeted Ad-Valorem	\$19,860,848	\$17,615,577	12.75%	\$2,245,271

Millage Table	
1.00 MIL	\$2,817,142
.75 MIL	\$2,112,857
.60 MIL	\$1,690,285
.55 MIL	\$1,549,428
.50 MIL	\$1,408,571
.40 MIL	\$1,126,857
.35 MIL	\$986,000
.30 MIL	\$845,143
.25 MIL	\$704,286
.20 MIL	\$563,428
.10 MIL	\$281,714

Millage Selection Options

Description	Millage Rate	Budgetary Ad-Valorem	\$ Increase / (Decrease) over 2022 Ad-Valorem	% Increase / (Decrease) over FY 2023 RBR
Retain FY 2022 Millage Rate ①	\$7.0500	\$19,860,848	\$2,245,271	12.53%
FY 2023 Rolled Back Rate (RBR)	\$6.2648	\$17,648,736	\$33,159	0.00%
FY 2023 Majority Vote Rate	\$7.0148	\$19,761,684	\$2,146,107	11.97%
FY 2023 Two-Thirds Vote Rate	\$7.7163	\$21,737,909	\$4,122,332	23.17%

① We will need a two-thirds vote to adopt the tentative millage rate of \$7.0500 because it is higher than the majority vote rate of \$7.0148 mils.

FY 2022-2023 Budget Workshop Schedule

	Day	Date	Time	Subject
<input checked="" type="checkbox"/>	Thursday	July 21, 2022	7-10 pm	Manager's Proposed Budget Overview
<input checked="" type="checkbox"/>	Thursday	July 28, 2022	7:00 pm	Council Meeting Set Tentative Millage Rate & Date of 1 st Public Hearing
<input checked="" type="checkbox"/>	Wednesday	August 10, 2022	6-10 pm	Council Budget Workshop with Departments #1
	Thursday	August 18, 2022	6-10 pm	Council Budget Workshop with Departments #2 (if required)
	Wednesday	September 8, 2022	7:00 pm	Council Meeting – 1 st Public Hearing Adopt FY2023 Budget & Final Millage on 1 st Reading
	Thursday	September 22, 2022	7:00 pm	Council Meeting – 2 nd Public Hearing Adopt FY2023 Budget & Final Millage on 2 nd Reading