



ADMINISTRATION: 21 Country Road • Village of Golf, FL 33436-5299 • (561) 732-0236 • FAX (561) 732-7024
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AGENDA
VILLAGE OF GOLF
FIRST PUBLIC BUDGET HEARING
TUESDAY, SEPTEMBER 6, 2022 • 5:01 p.m.

NOTE: We will be conducting a ZOOM Council Meeting as well as in person at Village Hall. Information for resident participation will be emailed.

1. **CALL TO ORDER, ROLL CALL and PLEDGE OF ALLEGIANCE**
2. **PUBLIC BUDGET HEARING**
 - a. **THE TENTATIVE MILLAGE RATE NECESSARY TO FUND THE FY2022/2023 GENERAL FUND BUDGET IS 6.5452 MILLS WHICH IS 17.42% OVER THE ROLL BACK RATE OF 5.5740 MILLS.**
 - b. **THE TENTATIVE MILLAGE RATE FOR FY2022/2023 IS 6.5452**
 - c. **SUMMARY OF TENTATIVE FY 2022/2023 BUDGET**
 - d. **PUBLIC COMMENT**
 - e. **CLOSE PUBLIC HEARING**
3. **ADOPTION OF PROPOSED MILLAGE RATE OF 6.5452 MILLS FY 2022/2023.**
4. **ADOPTION OF TENTATIVE BUDGET FY 2022/2023.**
5. **SET DATE, TIME AND PLACE OF SECOND PUBLIC BUDGET HEARING FOR THURSDAY, SEPTEMBER 15, 2022 – 5:01 P.M.**
6. **ADJOURNMENT**

All interested parties are notified to appear at said hearings in person or by attorney and be heard. Any person who decides to appeal any decision of the Village Council with respect to any matter considered at these meetings will need a record of the proceedings and for such purpose may need to ensure that a verbatim record of the proceedings is made, which record includes the testimony and evidence upon which the appeal is to be based.



Memorandum

To: Mayor and Village Council
From: Christine M. Thrower-Skinner, Village Manager
Beatrice Good, Finance Director
Date: August 25, 2022
Re: FY2023 Proposed General Fund Budget

The proposed village-wide budget for fiscal year 2023 totals \$8,445,781, a 13% increase over the current budget. Below are the contributing factors:

General Fund, \$2,201,613

Revenues

- Certified taxable property values total \$252,424,880, an increase of 23% over last year, the highest since 2008.
- Calculated at the current millage rate of 6.5452, ad-valorem taxes will generate \$1,569,563 in revenue, an additional \$291,357 when compared to the current year.
- Total budgeted revenues include a \$429,300 Annual Operating Transfer from the Utility Fund.
- FEMA reimbursements and Penny Sales Tax revenue related to the ongoing utilities/telecommunication undergrounding project have been relocated to the newly established Capital Projects Fund.
- Revenues exceed expenditures by \$342,489, of which \$253,758 will be committed specifically to a reserve account for 'Future Residential Road Needs'. The balance of \$88,730 will be added to the current unassigned fund balance of \$1,150,321 and is available for unspecified future needs.

Expenditures – by department

- Administration reflects an increase of 14% mainly due to a re-distribution of salaries (Manager, Clerk and Deputy-Clerk) between the General and Building Fund; however, salaries have been adjusted to include a 5% increase to base rates. Benefits have been adjusted accordingly, based on revised rates provided. Election costs of \$10,000 have been included. Considering the balance in the reserve fund, the contingency has been eliminated.

- Public Safety shows a 7% increase which includes a contractual 3% adjustment for security services as well as \$30,000 for a replacement vehicle and \$1,200 for camera upgrades.
- Grounds Maintenance increased by 18% or \$70,413. Personnel costs were adjusted netting a \$2,283 increase. Revised contractual landscaping services amount to an additional \$23,160 plus a \$25,000 contingency for maintenance of the new berm. Operating costs were reduced by \$10,030. Lastly, a replacement vehicle for \$30,000 was also budgeted.
- Fire Rescue was increased by 6% per notification from Boynton Beach.
- Post Office expenses were reduced slightly to capture current activity.
- Undergrounding Project expenses have been relocated along with the related revenue sources to the newly established Capital Projects Fund as previously mentioned.

Special Revenue, Road Fund \$37,265

- Local Option Taxes are the only revenue source in this fund and have been adjusted per Department of Revenue estimates.
- Expenditures include 50% of the ground maintenance employee's salary and street lighting costs.

Special Revenue, Building Fund \$375,000

- Building Permits are the only revenue source in this fund and have been adjusted based on current and projected activity levels
- Expenditures include a portion of administrative staff (Manager, Clerk and Deputy-Clerk) salaries and benefits, as well as contractual building official and inspection services.
- 25% of the security services contract is captured within this fund.

Utility Fund \$5,831,903

- Water revenue rates have been increased by 2.5% and sewer revenue rates by 4.50% per the recent rate study conducted.
- Loan proceeds from the anticipated State Revolving Loan have been rolled forward and revised per the most recent capital plan.
- Salaries have been increased by 5%. Benefits were also increased based on renewed rates.
- Operating supplies and chemicals have been increased to capture inflationary costs.
- Infrastructure improvements reflect upgrades as recommended and detailed in the capital plan.
- Equipment references a mower estimated at \$11,000.
- Budgeted revenues exceed expenditures, generating a surplus of \$210,592 which will be reserved for the future renewal and replacement needs of the utility.



General Fund

Village of Golf

Proposed General Fund Budget

Fiscal Year 2023

Summary

	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed	variance dollar	%
Revenues						
*Ad-Valorem Taxes	\$1,077,321	\$1,218,781	\$1,278,205	\$1,569,563	\$291,357	23%
Communication Services Tax	\$27,085	\$30,562	\$30,700	\$37,000	\$6,300	21%
Business Tax Receipts	\$22,637	\$23,768	\$22,600	\$35,000	\$12,400	55%
Franchise Fees	\$76,483	\$77,186	\$76,000	\$88,000	\$12,000	16%
Federal Grants/Reimbursements	\$2,214	\$96,935	\$113,040	\$0	(\$113,040)	-100%
State Shared Revenue	\$43,726	\$50,650	\$49,591	\$35,750	(\$13,841)	-28%
Other Revenue	\$18,439	\$45,371	\$6,284	\$7,000	\$716	11%
Operating Transfer In	\$456,000	\$460,000	\$407,009	\$429,300	\$22,291	5%
Total Revenues	\$1,723,905	\$2,003,253	\$1,983,429	\$2,201,613	\$218,183	10%
Expenditures						
Administration	\$491,166	\$453,457	\$457,506	\$522,651	\$65,145	14%
Public Safety	\$624,992	\$639,107	\$540,623	\$579,201	\$38,578	7%
Grounds Maintenance	\$391,210	\$429,468	\$396,146	\$466,559	\$70,413	18%
Fire Rescue	\$233,972	\$243,331	\$253,064	\$268,872	\$15,808	6%
Post Office	\$20,876	\$22,525	\$25,434	\$21,840	(\$3,593)	-14%
Undergrounding Project - FEMA #4337-261	\$8,451	\$222,098	\$394,755	\$0	(\$394,755)	-100%
Total Expenditures	\$1,770,666	\$2,009,986	\$2,067,528	\$1,859,124	(\$208,404)	-10%
Excess (Revenues)/Expenditures	(\$46,761)	(\$6,733)	(\$84,099)	\$342,489		
Other Revenue Sources/(Uses)						
Committed Fund Balance - Future Residential Road Needs	\$0	\$0	\$0	\$253,758		
From residential ad valorem taxes	\$0	\$0	(\$84,099)	\$0		
Restricted Fund Balance - Infrastructure Surtax	(\$46,761)	(\$6,733)	\$0	\$88,730		
Unassigned Fund Balance	(\$46,761)	(\$6,733)	(\$84,099)	\$342,489		
Total Other Sources/(Uses)	\$0	\$0	\$0	\$0		
Excess (Revenues)/Expenditures	\$0	\$0	\$0	\$0		

*07/01/22 Gross Taxable Value = \$252,424,880, Proposed Millage Rate 6.5452 per \$1,000

Village of Golf

General Fund Revenues

Proposed Budget FY2023

General Ledger Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed	variance
311 - AD VALOREM TAXES	\$1,077,321	\$1,218,781	\$1,278,205	\$1,569,563	23% \$291,357
315 - COMMUNICATION SERVICES TAX	\$27,085	\$30,562	\$30,700	\$37,000	21% \$6,300
316 - BUSINESS TAX RECEIPT	\$22,637	\$23,768	\$22,600	\$35,000	55% \$12,400
323 - FRANCHISE FEES	\$76,483	\$77,186	\$76,000	\$88,000	16% \$12,000
331 - FEDERAL GRANTS/REIMBURSEMENT	\$2,214	\$96,935	\$113,040	\$0	-100% (\$113,040)
335 - STATE REVENUE SHARING	\$6,040	\$7,003	\$6,983	\$6,800	-3% (\$183)
335 - HALF CENT SALES TAX	\$19,294	\$22,648	\$22,241	\$28,000	26% \$5,759
335 - ALCOHOLIC BEVERAGE TAX	\$189	\$213	\$200	\$950	375% \$750
335 - PENNY SALES TAX	\$18,203	\$20,786	\$20,167	\$0	-100% (\$20,167)
341 - SERVICE CHARGE - TRANSPONDERING	\$2,660	\$4,061	\$4,000	\$4,500	13% \$500
360 - MISCELLANEOUS REVENUE	\$72	\$40,536	\$0	\$0	0% \$0
361 - INTEREST AND OTHER EARNINGS	\$15,707	\$774	\$2,284	\$2,500	9% \$216
381 - OPERATING TRANSFER IN	\$456,000	\$460,000	\$407,009	\$429,300	5% \$22,291
Total General Fund Revenues	\$1,723,905	\$2,003,253	\$1,983,429	\$2,201,613	11% \$218,183

Village of Golf

Administration

Proposed Budget FY2023

General Ledger Code/Description	FY2020 Actuals	FY2021 Actuals	FY2022 Adopted	FY2023 Proposed	variance
12 - PAYROLL	\$165,301	\$148,811	\$129,139	\$179,458	\$50,319
21 - PAYROLL TAXES	\$12,575	\$11,476	\$9,971	\$13,820	\$3,849
22 - RETIREMENT CONTRIBUTIONS	\$24,860	\$12,699	\$18,249	\$21,966	\$3,717
23 - LIFE & HEALTH INSURANCE	\$42,994	\$27,304	\$47,733	\$59,990	\$12,257
24 - WORKERS COMPENSATION	\$334	\$305	\$323	\$1,436	\$1,113
31 - PROFESSIONAL SERVICES	\$128,480	\$133,263	\$115,200	\$115,200	\$0
32 - ACCOUNTING & AUDITING	\$28,150	\$28,300	\$28,750	\$30,750	\$2,000
40 - TRAVEL & PER DIEM	\$3,183	\$3,031	\$4,500	\$6,200	\$1,700
41 - TELEPHONE/POSTAGE	\$11,277	\$16,757	\$13,475	\$15,875	\$2,400
43 - UTILITIES	\$8,749	\$9,799	\$9,500	\$9,500	\$0
44 - RENTALS & LEASES	\$9,458	\$8,830	\$9,468	\$7,656	(\$1,812)
45 - PROPERTY & LIABILITY INSURANCE	\$4,191	\$4,278	\$4,330	\$5,950	\$1,620
46 - REPAIRS & MAINTENANCE	\$3,399	\$3,631	\$4,680	\$4,480	(\$200)
47 - PRINTING & BINDING	\$2,151	\$1,572	\$3,100	\$3,100	\$0
49 - OTHER CURRENT CHARGES	\$11,437	\$14,052	\$11,100	\$20,940	\$9,840
51 - OFFICE SUPPLIES	\$3,605	\$4,433	\$3,500	\$3,500	\$0
52 - OPERATING SUPPLIES	\$8,068	\$10,405	\$8,000	\$8,000	\$0
54 - DUES & SUBSCRIPTIONS	\$12,026	\$14,510	\$14,165	\$12,830	(\$1,335)
64 - CAPITAL OUTLAY	\$0.00	\$0.00	\$0	\$2,000	\$2,000
99 - CONTINGENCY	\$10,928	\$0	\$22,323	\$0	(\$22,323)
Total Administration	\$491,166	\$453,457	\$457,506	\$522,651	\$65,145

Village of Golf

Public Safety

Proposed Budget FY2023

General Ledger Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed	variance
34 - OTHER CONTRACTUAL SERVICES	\$583,123	\$484,683	\$450,281	\$464,301	3% \$14,020
41 - TELEPHONE/COMMUNICATIONS	\$8,236	\$34,370	\$33,400	\$33,400	0% \$0
43 - UTILITIES	\$5,197	\$4,506	\$4,500	\$4,500	0% \$0
45 - INSURANCE	\$5,250	\$7,486	\$7,600	\$10,400	37% \$2,800
46 - REPAIRS & MAINTENANCE	\$6,774	\$29,001	\$8,950	\$11,950	34% \$3,000
51 - OFFICE SUPPLIES	\$27	\$51	\$250	\$250	0% \$0
52 - OPERATING SUPPLIES	\$15,599	\$30,459	\$23,000	\$23,000	0% \$0
54 - DUES & SUBSCRIPTIONS	\$786	\$200	\$200	\$200	0% \$0
64 - CAPITAL OUTLAY - EQUIPMENT	\$0	\$48,352	\$12,442	\$31,200	151% \$18,758
Total Public Safety	\$624,992	\$639,107	\$540,623	\$579,201	7% \$38,578

Village of Golf

Grounds Maintenance

Proposed Budget FY2023

General Ledger Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed	variance
12 - PAYROLL	\$19,826	\$21,758	\$22,989	\$24,023	5% \$1,034
21 - PAYROLL TAXES	\$3,033	\$3,329	\$3,517	\$3,676	5% \$159
22 - RETIREMENT CONTRIBUTIONS	\$3,143	\$3,582	\$3,678	\$3,844	4% \$166
23 - HEALTH INSURANCE	\$4,819	\$9,997	\$13,007	\$13,932	7% \$924
24 - WORKERS COMPENSATION	\$700	\$704	\$850	\$850	0% \$0
34 - CONTRACTUAL SERVICES	\$299,503	\$334,306	\$317,425	\$365,585	15% \$48,160
41 - TELEPHONE	\$523	\$141	\$150	\$150	0% \$0
43 - UTILITIES	\$3,305	\$33,996	\$5,800	\$5,800	0% \$0
45 - COMMERCIAL INSURANCE	\$2,039	\$2,597	\$2,930	\$2,600	-11% (\$330)
46 - REPAIRS & MAINTENANCE	\$44,676	\$9,038	\$20,600	\$6,100	-70% (\$14,500)
52 - OPERATING SUPPLIES	\$9,642	\$10,019	\$5,200	\$10,000	92% \$4,800
64 - CAPITAL - R&R	\$0	\$0	\$0	\$30,000	100% \$30,000
Total Grounds Maintenance	\$391,210	\$429,468	\$396,146	\$466,559	18% \$70,413

Village of Golf

Post Office

Proposed Budget FY2023

General Ledger Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed	variance
12 - PAYROLL	\$13,220	\$14,878	\$18,321	\$15,239	-17% (\$3,082)
21 - PAYROLL TAXES	\$1,011	\$1,137	\$1,402	\$1,166	-17% (\$236)
22 - RETIREMENT CONTRIBUTION	\$1,044	\$1,228	\$1,466	\$1,219	-17% (\$247)
24 - WORKERS COMPENSATION	\$124	\$124	\$150	\$122	-19% (\$28)
41 - TELEPHONE	\$140	\$875	\$210	\$210	0% \$0
44 - RENTALS & LEASES	\$2,740	\$2,864	\$2,885	\$2,885	0% \$0
45 - INSURANCE	\$700	\$700	\$0	\$0	0% \$0
46 - REPAIRS & MAINTENANCE	\$75	\$126	\$500	\$500	0% \$0
51 - OFFICE SUPPLIES	\$1,822	\$593	\$500	\$500	0% \$0
Total Post Office	\$20,876	\$22,525	\$25,434	\$21,840	-14% (\$3,593)



Special Revenue
Street Maintenance Fund

Village of Golf

Special Revenue Fund - Street Maintenance

Proposed Budget FY2023

General Ledger Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed	variance
312 - LOCAL OPTION GAS TAXES	\$33,825	\$35,117	\$35,692	\$37,265	4% \$1,573
Total Revenues	\$33,825	\$35,117	\$35,692	\$37,265	4% \$1,573
12 - PAYROLL	\$19,826	\$21,758	\$22,989	\$24,023	4% \$1,034
23 - HEALTH INSURANCE	\$5,186	\$0	\$0	\$0	0% \$0
43 - STREET LIGHTING	\$11,190	\$11,358	\$12,703	\$13,242	4% \$539
Total Expenditures	\$36,201	\$33,116	\$35,692	\$37,265	4% \$1,573
Excess (Revenues)/Expenditures	(\$2,376)	\$2,001	\$0	\$0	



Special Revenue Building Fund

Village of Golf

Special Revenue Fund - Building Activities

Proposed Budget - FY2023

General Ledger Code/Description	FY2020 Actual	FY2021 Actual	FY2022 Adopted	FY2023 Proposed	variance
Revenues					
332 - BUILDING PERMITS	\$96,201	\$378,260	\$250,000	\$375,000	33% \$125,000
366 - DEVELOPER CONTRIBUTIONS	\$40,459	\$45,718	\$24,500	\$0	-100% (\$24,500)
Total Revenue	\$136,660	\$423,978	\$274,500	\$375,000	27% \$100,500
Expenses					
12 - PAYROLL	\$52,409	\$78,706	\$105,065	\$68,611	-53% (\$36,453)
21 - PAYROLL TAXES	\$4,009	\$6,021	\$8,037	\$5,249	-53% (\$2,789)
22 - RETIREMENT CONTRIBUTIONS	\$2,282	\$20,372	\$14,931	\$8,542	-75% (\$6,389)
23 - LIFE & HEALTH INSURANCE	\$15,122	\$36,001	\$30,728	\$20,918	-47% (\$9,811)
24 - WORKERS COMPENSATION	\$82	\$83	\$85	\$65	-31% (\$20)
31 - PROFESSIONAL SERVICES	\$95,858	\$148,275	\$99,500	\$112,500	12% \$13,000
34 - SECURITY SERVICES	\$0	\$209,489	\$178,104	\$152,547	-17% (\$25,557)
48 - LEGAL ADVERTISING	\$140	\$5,040	\$2,500	\$0	-100% (\$2,500)
51 - OFFICE SUPPLIES	\$152	\$1,486	\$2,500	\$1,500	-67% (\$1,000)
54 - DUES & SUBSCRIPTIONS	\$1,271	\$2,000	\$2,000	\$3,050	34% \$1,050
64 - CAPITAL OUTLAY	\$875	\$0	\$2,500	\$0	-100% (\$2,500)
Total Expenditures	\$172,200	\$507,473	\$445,951	\$372,982	-19.56% (\$72,969)
Other Funding (Sources)/Uses					
- Restricted Fund Balance	(\$35,540)	(\$83,495)	(\$171,451)	\$2,018	
Excess (Revenues)/Expenditures	\$0	\$0	\$0	\$0	

Restricted Fund Balance @ 09/30/21 = \$13,526



Utility Fund

REVISED

Village of Golf
Utility Fund
Proposed Budget - FY2023

	FY2020	FY2021	FY2022	FY2023		
General Ledger Code/Description	Actual	Actual	Adopted	Proposed	variance	
Revenues						
343 - WATER REVENUE	\$1,117,547	\$1,144,407	\$1,192,990	\$1,222,815	2.5%	\$29,825
343 - SEWER REVENUE	\$1,026,706	\$1,045,534	\$1,127,482	\$1,178,219	4.5%	\$50,737
343 - HYDRANT REVENUE	\$15,000	\$15,000	\$15,000	\$15,000	0.0%	\$0
343 - OTHER INCOME	\$24,143	\$49,906	\$23,000	\$25,000	8.7%	\$2,000
343 - LIEN SEARCHES	\$7,550	\$11,500	\$7,200	\$7,500	4.2%	\$300
361 - INTEREST INCOME	\$3,803	\$398	\$2,750	\$500	-81.8%	(\$2,250)
384 - STATE REVOLVING LOAN PROCEEDS	\$0	\$0	\$2,555,510	\$2,438,359	-4.6%	(\$117,151)
Total Utility Revenues	\$2,284,748	\$2,266,745	\$4,923,932	\$4,887,392	-0.7%	(\$36,540)

Expenditures						
12 - PAYROLL	\$302,383	\$299,656	\$303,117	\$336,639	11.1%	\$33,522
14 - OVERTIME	\$16,362	\$12,872	\$17,500	\$15,500	-11.4%	(\$2,000)
21 - PAYROLL TAXES	\$24,392	\$24,986	\$24,527	\$26,939	9.8%	\$2,411
22 - RETIREMENT CONTRIBUTIONS	\$24,655	\$22,972	\$19,223	\$20,088	4.5%	\$865
23 - HEALTH INSURANCE	\$67,242	\$67,720	\$90,659	\$109,616	20.9%	\$18,957
24 - WORKERS COMPENSATION	\$8,980	\$8,803	\$10,500	\$13,466	28.2%	\$2,966
31 - PROFESSIONAL SERVICES	\$117,540	\$76,197	\$16,500	\$17,500	6.1%	\$1,000
32 - ACCOUNTING & AUDITING	\$28,150	\$28,300	\$28,300	\$30,300	7.1%	\$2,000
34 - OTHER CONTRACTUAL SERVICES	\$577,865	\$556,321	\$566,720	\$560,000	-1.2%	(\$6,720)
40 - TRAVEL & PER DIEM	\$0	\$200	\$1,000	\$1,000	0.0%	\$0
41 - COMMUNICATIONS & POSTAGE	\$10,630	\$16,046	\$13,750	\$13,750	0.0%	\$0
43 - UTILITIES	\$60,660	\$68,648	\$65,000	\$68,000	4.6%	\$3,000
45 - COMMERCIAL INSURANCE	\$57,336	\$55,394	\$62,965	\$71,527	13.6%	\$8,562
46 - REPAIRS & MAINTENANCE	\$263,718	\$242,264	\$156,500	\$172,000	9.9%	\$15,500
49 - OTHER CURRENT CHARGES	\$3,654	\$3,057	\$2,700	\$3,200	18.5%	\$500
51 - OFFICE SUPPLIES	\$712	\$512	\$1,500	\$1,500	0.0%	\$0
52 - OPERATING SUPPLIES	\$129,457	\$119,611	\$121,100	\$165,100	36.3%	\$44,000
54 - DUES, MEMBERSHIPS & SUBSCRIPTIONS	\$8,470	\$14,906	\$19,655	\$22,300	13.5%	\$2,645
63 - INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$2,438,359	\$2,438,359	0.0%	\$0
64 - MACHINERY & EQUIPMENT	\$0	\$0	\$0	\$11,000	0.0%	\$11,000
71 - DEBT SERVICE	\$25,925	\$22,692	\$155,556	\$149,717	-3.8%	(\$5,839)
91 - OPERATING TRANSFER OUT	\$456,000	\$460,000	\$407,009	\$429,300	5.5%	\$22,291
Total Utility Expenses	\$2,497,068	\$2,423,026	\$4,522,141	\$4,676,800	3.4%	\$154,660

Excess (Revenues)/Expenditures	(\$212,319)	(\$156,281)	\$401,791	\$210,592
Other Revenue Sources/(Uses)				
Net Assets	(\$212,319)	(\$156,281)	\$401,791	\$210,592
Excess (Revenues)/Expenditures	\$0	\$0	\$0	\$0

Available Net Assets @ 09/30/21 = \$701,148