



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
FRIDAY, SEPTEMBER 3, 2021 • 5:01 p.m.

NOTE: We will be conducting a ZOOM Council Meeting. 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 GENERAL FUND BUDGET IS 6.5452 MILLS WHICH IS 4.11% OVER THE ROLL BACK RATE OF 6.2867 MILLS.**
 - b. **THE TENTATIVE MILLAGE RATE FOR FY2021/2022 IS 6.5452**
 - c. **SUMMARY OF TENTATIVE FY 2021/2022 BUDGET**
 - d. **PUBLIC COMMENT**
 - e. **CLOSE PUBLIC HEARING**
3. **ADOPTION OF PROPOSED MILLAGE RATE OF 6.5452 MILLS FY 2021/2022.**
4. **ADOPTION OF TENTATIVE BUDGET FY 2021/2022.**
5. **SET DATE, TIME AND PLACE OF SECOND PUBLIC BUDGET HEARING FOR MONDAY, SEPTEMBER 13, 2021 – 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 Council
Thru: Christine M. Thrower-Skinner, Village Manager
From: Beatrice Good, Finance Director
Date: Sept. 3, 2021
Re: FY2022 Proposed General Fund Budget

The proposed budget totals \$2,053,989, a 11% increase over the current budget. Below are the contributing factors:

General Fund Revenues

- Preliminary taxable values total \$205,567,337, an increase of 6.47%. Calculated at the current millage rate of 6.5452, ad-valorem tax will generate \$1,278,205 in revenue, an additional \$67,616 over the current year.
- Total budgeted revenues include \$135k of coronavirus local fiscal recovery funds and \$84,099 of restricted discretionary sales surtax funds (penny sales tax) to be applied toward the power and telecommunication lines undergrounding capital project.
- Annual Operating Transfer from the Utility Fund has been adjusted to \$407k per the draft rate study, a decrease of approximately \$59k due to a revision in the calculation recommended by the Village Rate Consultants.

General Fund Expenditures

- A portion of administrative salaries have been allocated to the Building Activities Fund. Personnel costs include a 5% performance increase as well as a one-time 4% premium pay adjustment for essential worker performed throughout the pandemic.
- 25% of the existing security services contract has been allocated to the Building Activities Fund causing a reduction within the Public Safety department of \$147k or 27%, due to increased patrols and personnel during construction season.
- Grounds Maintenance and Fire Rescue contracts have been adjusted accordingly, resulting in a combined \$44k increase.

- Capital Outlay represents the remaining share of the undergrounding project cost, \$395k.

Utility Fund Revenues

- Water and Sewer revenue has been increased by 10% and 12% respectively per the revenue sufficiency study conducted. This increase generates an additional \$247k.
- Total revenues include anticipated loan proceeds of \$2.5m required to meet capital funding needs as outlined in the study.

Utility Fund Expenses

- Professional fees were reduced by approximately \$68k. The reduction is based on completed studies (i.e., rate study, capital improvement program, membrane evaluation).
- Repairs and maintenance have been increased to capture ongoing repairs. This number may be adjusted, depending on capital improvement projects.



General Fund

FY2022

Village of Golf

Proposed General Fund Budget

Fiscal Year 2022

Summary

	FY2020 Actual	04/30/21 YTD	FY2021 Adopted	FY2022 Proposed	variance dollar	variance %
Revenues						
*Ad-Valorem Taxes	\$1,077,321	\$1,203,441	\$1,210,589	\$1,278,205	\$67,616	5%
Communication Services Tax	\$27,085	\$15,016	\$22,859	\$30,700	\$7,841	26%
Business Tax Receipts	\$22,637	\$21,427	\$20,100	\$22,600	\$2,500	11%
Franchise Fees	\$76,483	\$43,170	\$78,500	\$76,000	(\$2,500)	-3%
Federal Grants/Reimbursements	\$2,214	\$28,401	\$0	\$113,040	\$113,040	0%
State Shared Revenue	\$43,726	\$23,248	\$39,609	\$49,591	\$9,982	20%
Other Revenue	\$18,439	\$13,612	\$6,375	\$6,284	(\$91)	-1%
Operating Transfer In	\$456,000	\$460,000	\$460,000	\$407,009	(\$52,991)	-13%
Total Revenues	\$1,723,905	\$1,808,315	\$1,838,032	\$1,983,430	\$145,398	7%
Expenditures						
Administration	\$499,617	\$251,404	\$411,587	\$457,507	\$45,920	10%
Public Safety	\$624,992	\$375,904	\$688,015	\$540,623	(\$147,392)	-27%
Grounds Maintenance	\$391,210	\$240,459	\$362,009	\$396,146	\$34,137	9%
Fire Rescue	\$233,972	\$243,331	\$243,331	\$253,064	\$9,733	4%
Post Office	\$20,876	\$12,239	\$24,983	\$25,433	\$450	2%
Capital Project - Undergrounding Powerlines	\$0	\$105,245	\$0	\$394,755	\$394,755	100%
Total Expenditures	\$1,770,666	\$1,228,582	\$1,729,925	\$2,067,529	\$337,604	16%
Excess (Revenues)/Expenditures	(\$46,761)	\$579,733	\$108,107	(\$84,099)		
Other Revenue Sources/(Uses)						
Restricted Discretionary Sales Surtax	\$0	\$0	\$0	(\$84,099)		
Unassigned Fund Balance	(\$46,761)	\$579,733	\$108,107	\$0		
Total Other Sources/(Uses)	(\$46,761)	\$579,733	\$108,107	(\$84,099)		
Excess (Revenues)/Expenditures	\$0	\$0	\$0	\$0		

*07/01/21 Gross Taxable Value (GTV) \$205,567,337, Proposed Millage Rate 6.5452

Current Fund Balance @ 09/30/20 = \$1,146,453

Village of Golf

General Fund Revenues

Proposed Budget FY2022

General Ledger Code/Description	FY2020 Actual	04/30/21 YTD	FY2021 Adopted	FY2022 Proposed	variance
311 - AD VALOREM TAXES	\$1,077,321	\$1,203,441	\$1,210,589	\$1,278,205	6% \$67,616
315 - COMMUNICATION SERVICES TAX	\$27,085	\$15,016	\$22,859	\$30,700	34% \$7,841
316 - BUSINESS TAX RECEIPT	\$22,637	\$21,427	\$20,100	\$22,600	12% \$2,500
323 - FRANCHISE FEES	\$76,483	\$43,170	\$78,500	\$76,000	-3% (\$2,500)
331 - FEDERAL GRANTS/REIMBURSEMENT	\$2,214	\$28,401	\$0	\$113,040	0% \$113,040
335 - STATE REVENUE SHARING	\$6,040	\$3,347	\$6,058	\$6,983	15% \$925
335 - HALF CENT SALES TAX	\$19,294	\$10,621	\$17,200	\$22,241	29% \$5,041
335 - ALCOHOLIC BEVERAGE TAX	\$189	\$140	\$150	\$200	33% \$50
335 - PENNY SALES TAX	\$18,203	\$9,140	\$16,201	\$20,167	24% \$3,966
341 - SERVICE CHARGE - TRANSPONDER	\$2,660	\$3,251	\$3,750	\$4,000	7% \$250
360 - MISCELLANEOUS REVENUE	\$72	\$9,825	\$0	\$0	0% \$0
361 - INTEREST AND OTHER EARNINGS	\$15,707	\$537	\$2,625	\$2,284	-13% (\$341)
381 - OPERATING TRANSFER IN	\$456,000	\$460,000	\$460,000	\$407,009	-12% (\$52,991)
Total General Fund Revenues	\$1,723,905	\$1,808,315	\$1,838,032	\$1,983,430	8% \$145,398

Village of Golf

Administration

Proposed Budget FY2022

General Ledger Code/Description	FY2020 Actuals	04/30/21 YTD	FY2021 Adopted	FY2022 Proposed	variance
12 - PAYROLL	\$165,301	\$84,203	\$147,033	\$129,139	-14% (\$17,894)
21 - PAYROLL TAXES	\$12,575	\$6,495	\$11,340	\$9,971	-14% (\$1,369)
22 - RETIREMENT CONTRIBUTIONS	\$24,860	\$6,060	\$18,667	\$18,249	-2% (\$418)
23 - LIFE & HEALTH INSURANCE	\$42,994	\$15,687	\$47,795	\$47,733	0% (\$62)
24 - WORKERS COMPENSATION	\$334	\$229	\$368	\$323	-14% (\$45)
31 - PROFESSIONAL SERVICES	\$128,480	\$51,274	\$82,800	\$115,200	28% \$32,400
32 - ACCOUNTING & AUDITING	\$28,150	\$20,800	\$28,750	\$28,750	0% \$0
40 - TRAVEL & PER DIEM	\$3,183	\$1,045	\$4,500	\$4,500	0% \$0
41 - TELEPHONE/POSTAGE	\$11,277	\$17,566	\$9,900	\$13,475	27% \$3,575
43 - UTILITIES	\$8,749	\$6,188	\$8,950	\$9,500	6% \$550
44 - RENTALS & LEASES	\$9,458	\$6,197	\$9,460	\$9,468	0% \$8
45 - PROPERTY & LIABILITY INSURANCE	\$4,191	\$3,209	\$4,330	\$4,330	0% \$0
46 - REPAIRS & MAINTENANCE	\$3,399	\$1,971	\$4,550	\$4,680	3% \$130
47 - PRINTING & BINDING	\$2,151	\$858	\$2,700	\$3,100	13% \$400
49 - OTHER CURRENT CHARGES	\$11,437	\$7,036	\$10,100	\$11,100	9% \$1,000
51 - OFFICE SUPPLIES	\$3,605	\$3,209	\$2,500	\$3,500	29% \$1,000
52 - OPERATING SUPPLIES	\$8,068	\$7,467	\$7,000	\$8,000	13% \$1,000
54 - DUES & SUBSCRIPTIONS	\$12,026	\$11,909	\$10,844	\$14,165	23% \$3,321
99 - CONTINGENCY	\$10,928	\$0	\$0	\$22,323	0% \$22,323
Total Administration	\$499,617	\$251,404	\$411,587	\$457,507	10% \$45,920

Village of Golf

Public Safety

Proposed Budget FY2022

General Ledger Code/Description	FY2020 Actual	04/30/21 YTD	FY2021 Adopted	FY2022 Proposed	variance
34 - OTHER CONTRACTUAL SERVICES	\$583,123	\$238,131	\$581,305	\$450,281	-29% (\$131,024)
41 - TELEPHONE/COMMUNICATIONS	\$8,236	\$18,284	\$32,300	\$33,400	3% \$1,100
43 - UTILITIES	\$5,197	\$2,230	\$5,450	\$4,500	-21% (\$950)
45 - INSURANCE	\$5,250	\$4,865	\$6,560	\$7,600	14% \$1,040
46 - REPAIRS & MAINTENANCE	\$6,774	\$45,158	\$8,950	\$8,950	0% \$0
51 - OFFICE SUPPLIES	\$27	\$51	\$250	\$250	0% \$0
52 - OPERATING SUPPLIES	\$15,599	\$17,115	\$23,000	\$23,000	0% \$0
54 - DUES & SUBSCRIPTIONS	\$786	\$200	\$200	\$200	0% \$0
64 - CAPITAL OUTLAY - EQUIPMENT	\$0	\$49,870	\$30,000	\$12,442	0% (\$17,558)
Total Public Safety	\$624,992	\$375,904	\$688,015	\$540,623	-27% (\$147,392)

Village of Golf

Grounds Maintenance

Proposed Budget FY2022

General Ledger Code/Description	FY2020 Actual	04/30/21 YTD	FY2021 Adopted	FY2022 Proposed	variance
12 - PAYROLL	\$19,826	\$12,331	\$20,577	\$22,989	12% \$2,412
21 - PAYROLL TAXES	\$3,033	\$1,887	\$3,148	\$3,517	12% \$369
22 - RETIREMENT CONTRIBUTIC	\$3,143	\$1,730	\$3,292	\$3,678	12% \$386
23 - HEALTH INSURANCE	\$4,819	\$5,219	\$12,742	\$13,007	2% \$265
24 - WORKERS COMPENSATION	\$700	\$528	\$850	\$850	0% \$0
34 - CONTRACTUAL SERVICES	\$299,503	\$199,257	\$296,500	\$317,425	7% \$20,925
41 - TELEPHONE	\$523	\$75	\$600	\$150	-75% (\$450)
43 - UTILITIES	\$3,305	\$1,684	\$2,875	\$5,800	102% \$2,925
45 - COMMERCIAL INSURANCE	\$2,039	\$1,948	\$2,625	\$2,930	12% \$305
46 - REPAIRS & MAINTENANCE	\$44,676	\$12,332	\$14,600	\$20,600	41% \$6,000
52 - OPERATING SUPPLIES	\$9,642	\$3,468	\$4,200	\$5,200	24% \$1,000
Total Grounds Maintenance	\$391,210	\$240,459	\$362,009	\$396,146	9% \$34,137

Village of Golf

Post Office

Proposed Budget FY2022

General Ledger Code/Description	FY2020 Actual	04/30/21 YTD	FY2021 Adopted	FY2022 Proposed	variance
12 - PAYROLL	\$13,220	\$8,343	\$17,616	\$18,321	4% \$705
21 - PAYROLL TAXES	\$1,011	\$638	\$1,348	\$1,402	4% \$54
22 - RETIREMENT CONTRIBUTIONS	\$1,044	\$596	\$1,409	\$1,466	4% \$57
24 - WORKERS COMPENSATION	\$124	\$93	\$150	\$150	0% \$0
41 - TELEPHONE	\$140	\$70	\$0	\$210	100% \$210
44 - RENTALS & LEASES	\$2,740	\$1,493	\$2,760	\$2,885	5% \$125
45 - INSURANCE	\$700	\$525	\$700	\$0	-100% (\$700)
46 - REPAIRS & MAINTENANCE	\$75	\$96	\$500	\$500	0% \$0
51 - OFFICE SUPPLIES	\$1,822	\$384	\$500	\$500	0% \$0
Total Post Office	\$20,876	\$12,239	\$24,983	\$25,433	2% \$450



Street Maintenance Fund

FY2022

Village of Golf

Special Revenue Fund - Street Maintenance

Proposed Budget FY2022

General Ledger Code/Description	FY2020 Actual	05/31/21 YTD	FY2021 Adopted	FY2022 Proposed	variance
312 - LOCAL OPTION GAS TAXES	\$33,825	\$19,739	\$33,689	\$35,692	6% \$2,003
Total Revenues	\$33,825	\$19,739	\$33,689	\$35,692	6% \$2,003
12 - PAYROLL	\$19,826	\$13,985	\$20,577	\$22,989	10% \$2,412
23 - HEALTH INSURANCE	\$5,186	\$0	\$0	\$0	0% \$0
43 - STREET LIGHTING	\$11,190	\$6,597	\$13,112	\$12,703	-3% (\$409)
Total Expenditures	\$36,201	\$20,582	\$33,689	\$35,692	6% \$2,003
Excess (Revenues)/Expenditures	(\$2,376)	(\$843)	\$0	\$0	



Building Fund

FY2022

Village of Golf

Special Revenue Fund - Building Activities

Proposed Budget - FY2022

General Ledger Code/Description	FY2020 Actual	05/31/21 YTD	FY2021 Adopted	FY2022 Proposed	variance
Revenues					
332 - BUILDING PERMITS	\$96,201	\$291,512	\$185,000	\$250,000	26% \$65,000
366 - DEVELOPER CONTRIBUTIONS	\$40,459	\$39,668	\$21,500	\$24,500	12% \$3,000
Total Revenue	\$136,660	\$331,180	\$206,500	\$274,500	25% \$68,000
Expenses					
12 - PAYROLL	\$52,409	\$50,736	\$76,486	\$105,065	27% \$28,579
21 - PAYROLL TAXES	\$4,009	\$3,881	\$5,851	\$8,037	27% \$2,186
22 - RETIREMENT CONTRIBUTIONS	\$2,282	\$9,721	\$11,637	\$14,931	22% \$3,294
23 - LIFE & HEALTH INSURANCE	\$15,122	\$21,530	\$25,928	\$30,728	16% \$4,800
24 - WORKERS COMPENSATION	\$82	\$62	\$100	\$85	-18% (\$15)
31 - PROFESSIONAL SERVICES	\$95,858	\$88,697	\$80,000	\$99,500	20% \$19,500
34 - SECURITY SERVICES	\$0	\$105,914	\$0	\$178,104	100% \$178,104
48 - LEGAL ADVERTISING	\$140	\$3,500	\$150	\$2,500	94% \$2,350
51 - OFFICE SUPPLIES	\$152	\$1,066	\$2,500	\$2,500	0% \$0
54 - DUES & SUBSCRIPTIONS	\$1,271	\$2,000	\$1,000	\$2,000	50% \$1,000
64 - CAPITAL OUTLAY	\$875	\$0	\$2,848	\$2,500	-14% (\$348)
Total Expenditures	\$172,200	\$287,107	\$206,500	\$445,951	54% \$239,451
Other Funding (Sources)/Uses					
- Restricted Fund Balance	(\$35,540)	\$44,073	\$0	(\$171,451)	
Excess (Revenues)/Expenditures	\$0	\$0	\$0	\$0	

*Current Fund Balance @ 09/30/20 = \$97,021



Utility Fund

FY2022

Village of Golf
Utility Fund
Proposed Budget - FY2022

	FY2019	FY2020	FY2021	FY2022		
General Ledger Code/Description	Actual	Actual	Adopted	Proposed	variance	
Revenues						
343 - WATER REVENUE	\$1,108,181	\$1,117,547	\$1,078,865	\$1,192,990	10%	\$114,125
343 - SEWER REVENUE	\$1,014,560	\$1,026,706	\$994,515	\$1,127,482	12%	\$132,967
343 - HYDRANT REVENUE	\$15,000	\$15,000	\$15,000	\$15,000	0%	\$0
343 - OTHER INCOME	\$30,219	\$24,143	\$23,000	\$23,000	0%	\$0
343 - LIEN SEARCHES	\$11,800	\$7,550	\$7,200	\$7,200	0%	\$0
361 - INTEREST INCOME	\$7,216	\$3,803	\$2,750	\$2,750	0%	\$0
384 - SERIES 2022 LOAN PROCEEDS	\$0	\$0	\$0	\$2,555,510	100%	\$2,555,510
389 - CAPITAL CONTRIBUTIONS	\$0	\$90,000	\$0	\$0	0%	\$0
Total Utility Revenues	\$2,186,977	\$2,284,748	\$2,121,330	\$4,923,932	57%	\$2,802,602

Expenditures						
12 - PAYROLL	\$292,271	\$302,383	\$305,470	\$303,118	-1%	(\$2,352)
14 - OVERTIME	\$15,430	\$16,362	\$15,200	\$17,500	13%	\$2,300
21 - PAYROLL TAXES	\$23,475	\$24,392	\$24,531	\$24,527	0%	(\$4)
22 - RETIREMENT CONTRIBUTIONS	\$20,010	\$24,655	\$24,439	\$19,223	-27%	(\$5,216)
23 - HEALTH INSURANCE	\$57,269	\$67,242	\$79,688	\$90,659	12%	\$10,971
24 - WORKERS COMPENSATION	\$9,744	\$8,980	\$10,500	\$10,500	0%	\$0
31 - PROFESSIONAL SERVICES	\$13,984	\$117,540	\$85,360	\$16,500	-417%	(\$68,860)
32 - ACCOUNTING & AUDITING	\$27,400	\$28,150	\$28,150	\$28,300	1%	\$150
34 - OTHER CONTRACTUAL SERVICES	\$539,115	\$577,865	\$566,420	\$566,720	0%	\$300
40 - TRAVEL & PER DIEM	\$539	\$0	\$500	\$500	0%	\$0
41 - COMMUNICATIONS & POSTAGE	\$8,580	\$10,630	\$14,430	\$13,750	-5%	(\$680)
43 - UTILITIES	\$62,684	\$60,660	\$65,000	\$65,000	0%	\$0
44 - RENTALS & LEASES	\$0	\$0	\$500	\$500	0%	\$0
45 - COMMERCIAL INSURANCE	\$47,728	\$57,336	\$54,200	\$62,965	14%	\$8,765
46 - REPAIRS & MAINTENANCE	\$121,720	\$263,718	\$77,000	\$156,500	51%	\$79,500
49 - OTHER CURRENT CHARGES	\$2,977	\$3,654	\$2,250	\$2,700	17%	\$450
51 - OFFICE SUPPLIES	\$870	\$712	\$800	\$1,500	47%	\$700
52 - OPERATING SUPPLIES	\$134,009	\$129,457	\$121,100	\$121,100	0%	\$0
54 - DUES, MEMBERSHIPS & SUBSCRIPTIO	\$9,875	\$8,470	\$17,105	\$19,655	13%	\$2,550
63 - INFRASTRUCTURE IMPROVEMENTS	\$0	\$0	\$0	\$2,438,359	100%	\$2,438,359
64 - MACHINERY & EQUIPMENT	\$0	\$0	\$455,000	\$0	-100%	(\$455,000)
71 - DEBT SERVICE	\$29,286	\$25,925	\$149,717	\$155,556	4%	\$5,839
91 - OPERATING TRANSFER OUT	\$455,000	\$456,000	\$460,000	\$407,009	-13%	(\$52,991)
Total Utility Expenses	\$2,193,623	\$2,497,068	\$2,557,360	\$4,522,141	43%	\$1,964,781

Excess (Revenues)/Expenditures	(\$6,646)	(\$212,319)	(\$436,030)	\$401,791
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Other Revenue Sources/(Uses)

Net Assets	(\$6,646)	(\$212,319)	(\$436,030)	\$401,791
Excess (Revenues)/Expenditures	\$0	\$0	\$0	\$0

Available Net Assets @ 09/30/20 = \$857,430