



Rescheduled Budget Public Hearing

Monday, October 3, 2022 at 7:00 pm

1. CALL TO ORDER, PRAYER AND PLEDGE
2. ROLL CALL
3. APPROVAL OF AGENDA - ADDITIONS/DELETIONS/CHANGES
4. PUBLIC HEARINGS: 2

a. Second Reading: Adopt Millage Levy for FY 2022/2023 (Ordinance 2022-06)

AN ORDINANCE OF THE TOWN OF MALABAR, BREVARD COUNTY, FLORIDA; ADOPTING THE MILLAGE RATE OF 4.5001 FOR THE LEVY OF AD VALOREM TAX WITHIN THE TOWN FOR THE PERIOD FROM OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023, AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report Number 4a

Attachments:

- **Agenda Report Number 4a** (Agenda_Report_Number_4a.pdf)

b. Second Reading: Adopt Budget for FY 2022/2023 (Ordinance 2022-07)

AN ORDINANCE OF THE TOWN OF MALABAR, BREVARD COUNTY, FLORIDA; ADOPTING THE BUDGET OF \$6,963,825.00 FOR THE FISCAL PERIOD FROM OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2022; AND PROVIDING FOR AN EFFECTIVE DATE.

Exhibit: Agenda Report Number 4b

Attachments:

- **Agenda Report Number 4b** (Agenda_Report_Number_4b.pdf)

5. ADJOURNMENT

TOWN OF MALABAR

NOTICE OF RESCHEDULED HEARING

The final hearing adopting a millage and budget on September 26 and September 27, 2022 for the Town of Malabar is being rescheduled due to Hurricane Ian.

A rescheduled final budget hearing will be held on

MONDAY, OCTOBER 03, 2022

7:00 PM

at

**MALABAR TOWN COUNCIL CHAMBERS
2725 MALABAR ROAD, MALABAR,
FLORIDA**

TOWN OF MALABAR

COUNCIL MEETING

AGENDA ITEM NO: 4.a.
Meeting Date: October 3, 2022
Reconvened from September 27, 2022 Recess

Prepared By: Debby K. Franklin, C.M.C. Town Clerk/Treasurer

SUBJECT: Setting Millage for Fiscal Year 2022 / 2023 (Ord 2022-06)

BACKGROUND/HISTORY:

The Florida Statutes lay out the requirements for local governments on how the annual budget process is approved by each governing body. The process requires the following steps:

1. Announce via the Truth in Millage (TRIM) process the FY 2022 / 2023 the maximum proposed millage of 4.5001 to levy on property values.
2. Develop a tentative budget.
3. State this is an increase of 48.4% over the rolled back rate of 2.2565
4. The final adopted millage rate is to fund the expenditures commencing October 1, 2022 and ending September 30, 2023.

During the budget workshops Council identified road paving as the primary objective for the increased millage rate.

The final adopted millage rate and budget will be advertised as required by law in the Florida Today newspaper on September 23, 2022.

FINANCIAL IMPACT:

Council directed the millage be set at 4.5001 for ad valorem estimate of \$1,545,964.00 budgeted at 96% is 1,484,125.00.

ATTACHMENTS:

- Ord. No. 2022-06

ACTION OPTIONS:

Action on Second reading of Ord 2022-06

ORDINANCE 2022-06

AN ORDINANCE OF THE TOWN OF MALABAR, BREVARD COUNTY, FLORIDA, ADOPTING THE MILLAGE RATE OF 4.5001 FOR THE LEVY OF AD VALOREM TAX WITHIN THE TOWN FOR THE PERIOD FROM OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023, AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, public hearings as prescribed by Florida Statutes have been duly held in accordance with the laws of the State of Florida;

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MALABAR, BREVARD COUNTY, FLORIDA, THAT:

SECTION 1. The Town Council, in regular session duly assembled adopted the millage rate of 4.5001, to be levied for the General Fund upon all real and tangible personal property located within the boundaries of the Town of Malabar taxing authority.

SECTION 2. The final levy of 4.5001 mills will result in a 48.4% increase to the rolled back rate of 2.2565.

SECTION 3. This final millage rate of 4.5001 is to fund the general fund expenses for the fiscal year commencing October 1, 2022 and ending September 30, 2023.

SECTION 4. This ordinance shall become effective October 1, 2022, upon its adoption after the second public hearing.

This ordinance was moved for adoption by Council Member _____ and was seconded by Council Member _____ and, upon being put to a vote, the vote was as follows:

Council Member Marisa Acquaviva	_____
Council Member Brian Vail	_____
Council Member Steve Rivet	_____
Council Member David Scardino	_____
Council Member Mary Hofmeister	_____

This ordinance was then declared duly passed and adopted this 3rd day of October 2022.

TOWN OF MALABAR

By: _____
Mayor Patrick T. Reilly, Council Chair ATTEST:

Debby K. Franklin, C.M.C.
Town Clerk/Treasurer

(seal)

First Reading: 09/12/22 Vote 5 to 0.
Second Reading: 09/26/22 & 09/27/2022 Recessed per Emergency Declaration Order to 10/03/2022
Second Hearing Reconvened: 10/03/2022

TOWN OF MALABAR

COUNCIL MEETING

AGENDA ITEM NO: 4.b.
Date: October 3, 2022
Reconvened from
September 27, 2022 Recess

Prepared By: Matthew R. Stinnett, Town Manager

SUBJECT: Budget for Fiscal Year 2022 / 2023 – Ord 2022-07

BACKGROUND/HISTORY:

The TRIM Notice mailed to all property owners in mid-August lists the dates and times for the first Public Hearings on the tentative millages and budgets for all agencies taxing property owners to provide them the opportunity to attend and be heard. This meeting date was selected by Malabar Council for that notice.

The FY 2023 balanced budget proposal of \$6,968,625 is the result of public workshops where the Town Council discussed at length varying priorities and strategies for maintaining acceptable service levels for infrastructure and operations. The proposal denotes the Town Council's consensus to implement significant funding and expenditure increases providing for routine operational costs, and expanded allocations for infrastructure such as roads, stormwater, and water service.

Funding increases come from a variety of sources including the balance of the Town's State and Local Financial Recovery Funds (SLFRF) \$1.4 million, estimated loan proceeds for road paving of \$2.1 million, an increased property tax rate providing an additional \$750,000, and the use of previously unexpended funds for stormwater, building department, parks, and general fund.

Operational expenditures are primarily impacted by personnel, material, and contracted service costs. While expenditures for infrastructure make up the bulk of the budget increase with \$2.9 million being set aside for road paving and associated debt service, \$300,000 for stormwater, and \$300,000 for water service expansion. Other significant expenditures include early pay off of the Town's Gradall excavator, and funding set aside for the future pay-off of Engine 99 and/or the cash purchase of a replacement Tender/Tanker apparatus in subsequent budget years.

With the condition of paved roads being the primary priority, efforts are being made to produce a town wide pavement condition analysis which will provide a prioritized list of roads for resurfacing and recommended solutions. The analysis will then be used to develop a long-term financial plan for implementation.

In a similar fashion, the Town's stormwater master plan is nearing completion with final revisions as recommended by the Florida Department of Environmental Protection being incorporated. Once complete, residents will be invited to an open house for a presentation by the engineering firm Singhofen and Associates (SAI) as well as an opportunity for additional public input. Once adopted the Town Council can use the recommendations and engineering estimates to develop a long-term financial plan for implementation.

ATTACHMENTS:

- Ord 2022-07 setting FY 2022/2023 Budget at \$6,968,625.00

ACTION OPTIONS:

Action on Second reading of Ord 2022-07.

ORDINANCE 2022-07

AN ORDINANCE OF THE TOWN OF MALABAR, BREVARD COUNTY, FLORIDA ADOPTING THE BUDGET OF \$6,968,625.00 FOR THE FOR THE FISCAL PERIOD FROM OCTOBER 1, 2022 THROUGH SEPTEMBER 30, 2023; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town of Malabar has set forth the appropriations and revenue estimates for the budget for the period from October 1, 2022, through September 30, 2023; and in accordance with the laws of the State of Florida;

WHEREAS, The Town Council has held Public Hearings as required by F.S. 200.065.

NOW, THEREFORE, BE IT ORDAINED BY THE TOWN COUNCIL OF THE TOWN OF MALABAR, BREVARD COUNTY, FLORIDA, THAT:

SECTION 1. The Town Council, in regular session duly assembled adopt the Fiscal Year 2022/2023 Budget of \$6,968,625.00.

SECTION 2. This budget may be amended during the year, if necessary, by ordinance.

SECTION 3. This ordinance shall become effective on October 1, 2022, upon its adoption after the second reading and public hearing.

This ordinance was moved for adoption by Council Member _____ and was seconded by Council Member _____ and, upon being put to a vote, the vote was as follows:

Council Member Marisa Acquaviva	_____
Council Member Brian Vail	_____
Council Member Steve Rivet	_____
Council Member David Scardino	_____
Council Member Mary Hofmeister	_____

This ordinance was then declared duly passed and adopted this 3rd day of October 2022.

TOWN OF MALABAR

Mayor Patrick T. Reilly, Council Chair

ATTEST:

Debby K. Franklin, C.M.C.
Town Clerk/Treasurer

(seal)

First Reading: 09/12/2022 Vote 5 to 0.
Second Reading: 09/26/2022 & 9/27/2022 Recessed per Emergency Declaration Order to 09/27/2022
Second Reading Reconvened: 10/03/2022



Budget Fiscal Year 2022/2023

First Public Hearing on September 12, 2022

Second Public Hearing on October 3, 2022

Millage Adopted Ordinance 2022-06 4.5001 mil

Budget Adopted Ordinance 2022-07 \$6,968,625.00

ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/1/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed Fy 22/23	Notes
Funding Sources							
31	TAXES	1,117,341	1,228,255	1,296,891	1,255,243	2,055,083	
32	PERMITS, FEES, & SPECIAL ASSESSMENTS	465,210	435,373	432,038	497,634	481,900	
33	INTERGOVERNMENTAL REVENUE	260,604	299,335	1,086,509	1,889,487	303,802	
34	CHARGES FOR SERVICES	50,608	52,445	64,722	42,772	54,708	
35	FINES AND FORFEITURES	175	481	400	3,342	500	
36	MISCELLANEOUS	133,989	315,674	140,080	153,558	190,301	
38	OTHER SOURCES	44,905	132,623	163,833	16,562	2,118,294	incl \$2.1M loan est, \$200k payment, 15yrs 5%
	TOTAL REVENUE	2,072,832	2,464,186	3,184,473	3,858,598	5,204,588	
38 Cont.	RESERVED FUNDING/FINANCING	32,277	110,778	199,602	154,442	1,764,036	
	TOTAL FUNDING	2,105,109	2,574,964	3,384,075	4,013,040	6,968,625	

ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/1/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed Fy 22/23	Notes
EXPENDITURES							
		FYE 9/2020	FYE 9/2021	BUDGET FY 21/22	FY TD 6/2022	Proposed FY 22/23	Notes
511	LEGISLATIVE	22,721	21,702	94,406	90,835	98,799	
512	EXECUTIVE	99,047	118,927	115,948	86,732	123,605	
513	FINANCE & ADMINISTRATIVE	194,266	208,877	197,735	168,616	277,557	
514	LEGAL	27,555	23,780	60,000	85,589	60,000	
515	COMPREHENSIVE PLANNING	3,475	892	3,500	0	1,500	
519	GENERAL GOVERNMENT	85,837	76,847	381,238	347,172	405,425	
522	FIRE CONTROL	656,711	618,283	643,242	504,008	779,102	
524	PROTECTIVE INSPECTIONS	152,578	140,726	235,942	131,460	234,390	
525	DISASTER RELIEF	220	1,101	797,610	246,668	1,462,003	
538	FLOOD CONTROL/SW MANAGEMENT	69,644	201,642	218,500	70,838	296,124	
541	STREETS AND ROADS	424,301	637,670	523,255	425,449	3,133,260	
572	PARKS AND RECREATION	68,590	178,980	96,386	52,851	93,360	
574	SPECIAL EVENTS	4,527	1,629	6,000	3,272	3,500	
	TOTAL EXPENDITURES	(1,809,472)	(2,231,056)	(3,373,762)	(2,213,490)	(6,968,625)	

GENERAL FUND FUNDING SOURCES							
Population per State for formulas - 2,993 (down from 3033) - a decrease of 40 persons from last year							
ACCT	ACCOUNT DESCRIPTION	FYE FY 19/20	FYE FY 20/21	BUDGET FY 21/22	FY TD 9/7/22	Proposed 22/23	Notes
31	TAXES	2.2680		2.4899		4.5001	
311.1000	Ad Valorem Taxes	574,725	639,178	725,988	730,432	1,484,127	Total Taxable Value of \$343,540,014 at 96%
312.4100	Local Option Gas Tax	105,988	112,185	122,729	107,957	99,500	County Estimate
314.1000	Utility Tax - Electricity	300,959	339,172	310,296	285,783	330,000	Based on past receipts
314.4000	Utility Tax - Gas	10,710	14,771	13,265	13,931	14,000	Based on past receipts
315.1000	Communications Services Tax	103,996	103,436	104,613	97,314	107,457	State Estimate
316.1000	Business Tax Receipts - Malabar	20,963	19,513	20,000	19,826	20,000	Local Business
	TOTAL TAXES	1,117,341	1,228,255	1,296,891	1,255,243	2,055,084	
32	PERMITS,FEES,& SPECIAL ASSESS						
322.1000	Building Permits	212,464	188,021	171,220	221,069	190,000	This Funds Dept 524,
323.1000	Electric - Franchise	203,972	192,868	210,000	226,896	240,000	30 yr contract
323.3000	Water - Franchise Fee	7,193	6,943	6,818	6,286	6,900	Based on past receipts
323.7000	Solid Waste Franchise	34,227	39,186	37,000	33,179	37,000	5% of Revenue Collection
329.1000	OPSA - Land Use Related	7,354	8,355	7,000	10,204	8,000	Land Uses Incl.
	TOTAL PERMITS, FEES, & SPECIAL ASSESS	465,210	435,373	432,038	497,634	481,900	
33	INTERGOVERNMENTAL REVENUE						
331.5000	FEMA Reimbursement	2,381	0	0	0	0	
331.5100	SLFRF Allotment	0	0	797,610	1,595,220	0	Total balance received 8/2022
335.1250	State Revenue Sharing	77,939	92,519	90,757	108,551	95,865	State Estimate
335.1400	State Mobile Home Tax	1,975	2,837	2,951	2,086	3,000	Based on past receipts
335.1500	Alcoholic Beverage Licenses	1,468	1,562	1,700	1,468	1,700	Based on past receipts
335.1800	Local Gov't Half Cent Sales Tax	168,277	193,101	184,355	181,562	191,837	State Estimate
335.2100	State Supplemental FF Payment	0	0	0	0	4,800	
335.4900	Other General Government - Traffic Signal Maintenance	7,466	7,653	8,036	0	5,500	Contract Reimbursement
338.2000	Business Tax Receipts Brevard Ct	1,098	1,663	1,100	600	1,100	From Brevard Cty BTR receipts
	TOTAL INTERGOVERNMENTAL REVENUE	260,604	299,335	1,086,509	1,889,487	303,802	
34	CHARGES FOR SERVICES						
349.2000	Cell Tower Lease	28,980	28,710	28,980	24,150	28,980	\$2415 x 12
349.5000	Special Event Revenue	3,214	1,662	1,000	3,620	3,000	
349.7010	Background Check	0	185	600	120	200	Reimbursement

GENERAL FUND FUNDING SOURCES							
Population per State for formulas - 2,993 (down from 3033) - a decrease of 40 persons from last year							
ACCT	ACCOUNT DESCRIPTION	FYE FY 19/20	FYE FY 20/21	BUDGET FY 21/22	FY TD 9/7/22	Proposed 22/23	Notes
349.8000	Paving Assesment	12,239	14,238	26,442	8,382	16,228	Amount due, special assesments
349.8010	Golf Cart Registration Fee	525	300	200	300	300	1-time \$50 cost
349.9000	Lien Searches	5,650	7,350	7,500	6,200	6,000	Based on past receipts
TOTAL CHARGES FOR SERVICES		50,608	52,445	64,722	42,772	54,708	
35	FINES & FORFEITURES						
351.5000	Fines & Forfeitures	175	481	400	3342	500	Traffic/Code Enforcement
TOTAL FINES & FORFEITURES		175	481	400	3,342	500	
36	MISCELLANEOUS REVENUES						
361.1000	Interest	16,831	4,491	3,000	279	3,000	
325.2000	SW Assessment	95,702	122,324	128,780	123,514	132,001	\$64/ERU
363.2300	TIFT Allocation Request	12,000	0	0	0	50,000	Balance held by County
365.1000	Sale of Surplus Materials	4,500	185,630	5,000	28,038	2,500	
366.1000	Donations FD	110	1,475	1,500	1,000	1,000	
369.3000	Insurance Refund	3,175	1,493	1,500	562	1,500	Based on past receipts
369.9000	Miscellaneous Revenues	1,671	261	300	165	300	Based on past receipts
TOTAL MISCELLANEOUS REVENUE		133,989	315,674	140,080	153,558	190,301	
38	OTHER SOURCES						
389.3000	VFA State Grant	2,910	0	0	562	11,294	FD 50/50 match from VFA
389.5000	Debt Proceeds	41,995	132,623	16,000	16,000	2,107,000	incl \$2.1M loan est, \$200k payment, 15yrs 5%
389.9020	Use of TIFT Funding	0	0	147,833	0	0	
TOTAL OTHER SOURCES		44,905	132,623	163,833	16,562	2,118,294	
38 Cont.	USE OF RESERVED FUNDING						
389.9000	Park Rec Funds	0	96,252	45,160	0	45,160	
389.9520	Use of BD Restricted Funding	32,277	14,526	64,722	64,722	44,390	
389.9530	Use of General Fund Reserve	0	0	0	0	48,369	Gradall/ FD grant match
389.9540	Use of SW Reserved Funding	0	0	89,720	89,720	164,113	
389.9560	SLFRF Restricted Funding	0	0	0	0	1,462,004	
TOTAL RESERVED FUNDING		32,277	110,778	199,602	154,442	1,764,036	
TOTAL FUNDING		2,105,109	2,574,964	3,384,075	4,013,040	6,968,625	

511 - LEGISLATIVE							
ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/2021	BUDGET FY21/22	FY TD 9/7/22	Proposed 22/23	Notes FY 20/21
	Personnel Services						
511.1100	Special Projects Manager	0	0	50,000	48,576	50,000	1/2 of SPM Position in GF- 1/2 525 DR
511.2100	FICA Taxes	0	0	3,825	3,797	3,825	1/2 of SPM Position in GF- 1/2 525 DR
511.2200	Retirement Contribution - FRS	0	0	5,410	4,864	5,955	1/2 of SPM Position in GF- 1/2 525 DR
511.2300	Employee Benefits	0	0	13,072	13,145	16,919	1/2 of SPM Position in GF- 1/2 525 DR
	Total Personnel Services	0	0	72,307	70,382	76,699	
	Operating Expenses						
511.3400	Contractual Services -	16,216	16,776	14,600	15,350	14,600	Code, FLC, SCLC,
511.4000	Travel & Per Diem - Mayor	955	1,130	1,500	2,214	1,500	League of Mayors, Civ-Mil, SCLC
511.4010	Travel & Per Diem - Council	432	3,533	3,500	497	3,500	FLC Conf, IEMO, SCLC, Ethics
511.4100	Printing, Postage, PR	2,119	263	1,000	974	1,000	PR, Postage
511.5200	Operating Supplies	2,999	0	1,499	1,418	1,500	
	Total Operating Expenses	22,721	21,702	22,099	20,453	22,100	
	Capital Outlay						
511.6400	Machinery & Equipment	0	0	0	0	0	
	Total Capital Outlay	0	0	0	0	0	
	TOTAL LEGISLATIVE	22,721	21,702	94,406	90,835	98,799	

512 - EXECUTIVE							
ACCT NO.	ACCOUNT DESCRIPTION	FYE FY 19/20	FYE FY 20/21	BUDGET FY 21/22	FYTD 9/7/22	Proposed FY 22/23	Notes
	Personnel Services						
512.1100	Town Manager	65,000	11,950	53,002	54,389	86,000	
512.1100	ITM	0	63,813	0	12,280	0	
512.2100	FICA Taxes	4,208	5,674	4,055	5,374	6855	
512.2200	Retirement Contribution - FRS	16,517	23,406	49,790	11,619	27,150	
512.2300	Employee Benefits	7,975	8,852	6601	0	0	Consolidated to GF 519
512.2400	Workers Compensation	480	505	0	0	0	Consolidated to GF 519
	Total Personnel Services	94,180	114,200	113,448	83,662	120,005	
	Operating Expenses						
512.4000	Travel, Train & Per Diem	4,867	4,400	2,500	3,070	3,600	car allowance
512.5200	Operating Supplies	0	327	0	0	0	Moved to 519 GF
	Total Operating Expenses	4,867	4,727	2,500	3,070	3,600	
	Capital Outlay						
512.6400	Machinery & Equipment	0	0	0	0	0	
	Total Capital Outlay	0	0	0	0	0	
	TOTAL EXECUTIVE	99,047	118,927	115,948	86,732	123,605	

513 - FINANCE & ADMINISTRATION							
ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed FY 22/23	Notes
	Personnel Services						
513.1100	Clerk	63,420	65,000	66,950	63,251	55,000	
513.1110	Treasurer	0	0	0	0	65,000	
513.1200	Deputy Clerk	33,438	36,036	37,117	34,292	34,900	38k annual for 11 months
513.1300	Reception/Clerical Asst to Clerk	15,625	17,160	23,566	9,606	0	
513.1400	Overtime	789	2,000	1,000	2,411	1,000	Board Duties for T&G and Parks
513.2100	FICA Taxes	8,523	9,073	9,764	7,868	11,926	
513.2200	Retirement Contribution - FRS	19,407	22,978	25,988	22,137	29,381	
513.2300	Employee Benefits	21,031	20,690	0	0	0	Consolidated to 519
513.2400	Workers Compensation	1,440	1,440	0	0	0	Consolidated to 519
	Total Personnel Services	163,673	174,377	164,385	139,565	197,207	
	Operating Expense						
513.3100	Election Expenses	0	2,000	350	0	350	2023 w/b Districts 4 & 5
513.3210	Auditing	19,500	21,000	21,500	20,500	22,000	Annual Contract expires after FY 23
513.4000	Travel & Per Diem	4,037	5,000	5,000	2,303	0	Consolidated to 519
513.4900	Charges & Obligations	4,041	5,000	5,000	5,182	7,000	Legal ads, Qbooks Bank Processing
513.5200	Operating Supplies	3,015	1,500	1,500	1,066	0	Consolidated to 519
	Total Operating Expenses	30,593	34,500	33,350	29,051	29,350	
	Capital Outlay						
513.6400	Machinery & Equipment	0	0	0	0	51,000	Accounting Software implementation
	Total Capital Outlay	0	0	0	0	51,000	
	TOTAL FINANCE & ADMIN.	194,266	208,877	197,735	168,616	277,557	

514 - LEGAL							
ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed 22/23	Notes
	Operating Expenses						
514.3100	Professional Services	27,555	23,780	60,000	85,589	60,000	Increased for Employee Manual Update, and or ongoing litigation
	TOTAL LEGAL	27,555	23,780	60,000	85,589	60,000	

515 - COMPREHENSIVE PLANNING							
ACCT	ACCOUNT DESCRIPTION	FYE	FYE	BUDGET	FYTD	Proposed	Notes
NO.		9/2020	9/2021	FY 21/22	9/7/22	FY 22/23	
	Operating Expenses						
515.3100	Professional Services	3,475	892	3,500	0	1,500	Reduced Comp Plan updates, LDC updates
	TOTAL COMP PLANNING	3,475	892	3,500	0	1,500	

519 - GENERAL GOVERNMENT							
ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed FY 22/23	Notes
	Personnel Services						
519.2300	Employee Benefits	0	0	162,897	160,454	169,580	H+ D+V+ life, Town portion no BD, no SPM
519.2330	OEB Liabilities	0	0	21,200	6,506	25,194	
519.2400	Worker's Compensation	0	0	40,835	40,835	42,980	BD separate \$48K total
519.2410	AD&D FFCD Premium	0	0	933	933	950	Consolidated from Departments
	Total Personnel Services	0	0	225,865	208,728	238,704	
	Operating Expenses						
519.3400	Contractual Serv: Pest Control	1,276	1,317	2,200	1802	3,000	Consolidated from Departments
519.3420	Contractual Serv: IT /Web	11,056	12,585	15,000	16,813	16,000	
519.3440	Contractual Serv: engineering	0	0	10,000	11,925	10,000	
519.3460	Contractual Serv: Cleaning	2,180	1,980	4,620	4,840	4,620	Consolidated from GF Depts
519.4000	Travel, Train & Per Diem	0	0	7,080	1,000	5,000	Conference, Training, Travel, Per Diem
519.4100	Comm & Freight - Tele/ISP	3,020	4,577	12,650	10,365	12,650	Internet, PhoneSystem, Cell phones
519.4300	Utilities - Electric	2,770	2,929	10,150	12,615	14,000	Consolidated from Departments
519.4400	Rentals & Leases	4,472	4,761	12,700	11,561	12,700	Dex MFP,H2o,CIT
519.4500	Insurance - Property Liability	35,694	35,330	50,000	45,416	56,077	property, liability & auto ins, exec travel, ADD
519.4600	Repair & Maintenance	18,040	4,469	10,000	8,489	10,000	Consolidated from Departments
519.4900	Other Current Chrgs & Oblig	2,605	3,704	5,000	4,546	5,000	Cty landfill, invest/bank fees,recording fees,FRS fees
519.4920	Contingency	200	0	5,973	948	7,674	
519.5200	Operating Supplies	4,524	5,195	9,000	7,924	9,000	
519.5400	Subscriptions	0	0	1,000	200	1,000	
	Total Operating Expenses	85,837	76,847	155,373	138,444	166,721	
	TOTAL GEN GOVERNMENT	85,837	76,847	381,238	347,172	405,425	

522 - FIRE CONTROL							
ACCT NO.	ACCOUNT DESCRIPTION	FYE FY 19/20	FYE FY 20/21	BUDGET FY 21/22	FY TD 9/7/22	Proposed FY 22/23	Notes
	Personnel Services						
522.1100	Executive - Fire Chief	39,884	47,000	48,410	33,067	53,251	
522.1200	Reg Salaries	232,825	238,393	247,981	240,464	277,023	FTE LT (16.26 x 2208hrs) = 35,902.08 x 4 = 143,608.32
							PTE AA 13.08 x 1300 hrs = 17,004/ State Supp FF Pay \$4800
							FTE DE (12.70 x 2208hrs) = 28041.60 x 4 = 112166.40
522.1300	Holiday	8,688	8,992	8,000	7,508	9,000	
522.1400	Overtime	10,278	5,452	5,000	5,152	6,000	
522.1500	Pay Per Call vol FF	12,477	6,658	7,500	2,230	4,000	
522.2100	FICA taxes	22,542	19,886	23,248	20,446	25,353	PPC FD volunteers
522.2200	FRS	67,852	68,175	74,407	72,071	96,090	
522.2300	Employee Benefits	73,760	46,024	0	0	0	Consolidated to 519
522.2400	Workers Compensation	10,579	10,101	0	0	0	Consolidated to 519
	Total Personnel Services	478,885	450,681	414,546	380,938	470,717	
	Operating Expenses						
522.3100	HFAdvent CentraCare	1,345	4,779	12,500	11,389	12,500	Annual Physicals - HF \$550/Member (9) + Med Dir
522.3420	IT, Cloud, Related	6,267	3,741	1,150	2,672	8,000	Fire Programs/ESO/Target Solutions/IAR Paging
522.3440	Training for MVFD members	2,854	10,570	3,000	1,934	3,000	
522.3470	ILA for 800 Mhz Sys	6,239	12,623	6,250	7,614	7,000	ILA MFD Per Radio Charge
522.3490	ILA 911 County Dispatch	9,500	9,500	9,500	9,500	9,500	ILA annual payment w/ County
522.4100	Com & Freight-Telephone	4,277	7,032	0	0	0	Consolidated to 519
522.4300	Utilities - Electric	8,510	8,551	0	0	0	Consolidated to 519
522.4400	Rentals & Leases	4,361	4,493	0	0	0	Consolidated to 519
522.4600	Repairs & Maintenance	35,713	28,019	25,000	17,108	20,000	bldg & vehicles Fire Specific
522.4615	Expend from Donations	7,103	4,910	0	0	0	
522.4620	Repairs Maint/Radio	4,069	6,611	1,500	3,371	1,500	
522.5100	Office Supplies	1,355	105	0	0	0	Consolidated to 519
522.5200	Operating Supplies - Fuel	6,451	6,518	7,500	9,164	12,000	
522.5210	Operating Expenses	18,677	9,999	12,000	10,033	12,000	FD Specific
522.5400	Books, Pub, Subscrip, Membership	485	455	600	589	600	
	Total Operating Expenses	117,206	117,906	79,000	73,374	86,100	
	Capital Outlay						
522.6300	Lease Purchase Eng 99	49,696	49,696	49,696	49,696	49,696	
522.6400	Machinery & Equipment	0	0	100,000	0	150,000	Add to reserves for pumper/tanker replacement
522.8300	Grants	10,924	0	0	0	22,589	Grant awarded, delivery delayed, 50/50 match

522 - FIRE CONTROL							
ACCT NO.	ACCOUNT DESCRIPTION	FYE FY 19/20	FYE FY 20/21	BUDGET FY 21/22	FY TD 9/7/22	Proposed FY 22/23	Notes
	Total Capital Outlay	60,620	49,696	149,696	49,696	222,285	
	TOTAL FIRE CONTROL	656,711	618,283	643,242	504,008	779,102	

524 - PROTECTIVE INSPECTIONS							
ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed 22/23	Notes
Personnel Services							
524.1100	Executive - Building Official - P/T	17,924	11,248	17,280	9,945	0	Contracted Services as of 7/11/22
524.1110	Executive - ITM	0	10,313	0	0	0	Deleted Position FY22
524.1200	Building Department Manager	41,328	37,026	43,260	40,836	47,586	
524.1210	Permitting Clerk	2,229	9,792	25,709	8,464	11,000	20.39h/r
524.1400	Overtime	3,414	401	2,000	437	1,500	P&Z Board Duties
524.2100	FICA Taxes	4,941	3,841	5,276	4,226	4,597	
524.2200	Retirement Contribution - FRS	3,853	3,742	7,462	3,946	7,156	0
524.2300	Employee Benefits	7,461	5,339	16,675	12,392	9,332	H+D+V+ life
524.2400	Workers' Compensation	1,440	2,416	5,155	5,155	5,155	
Total Personnel Services		82,590	84,118	122,817	85,401	86,326	
Operating Expenses							
524.3100	Professional Services - Engineer	11,940	14,333	12,000	9,480	12,000	
524.3110	Professional Services - Planner	7,833	1,267	2,000	0	2,000	
524.3120	Professional Services - Legal	4,425	3,980	5,000	4,795	5,000	
524.3400	Contractual Serv: Pest Control	392	441	420	442	450	
524.3420	I.T. Services	5,448	7,951	7,943	7,985	8,500	
524.3440	Contractual Serv - BO, Reviewer, Insp	3,073	3,320	60,000	5,727	95,000	BO, Insp, Plan Review
524.3460	Contractual Serv -Cleaning	960	960	860	580	960	
524.4000	Travel & Per Diem	900	0	500	0	0	
524.4100	Communication/ISP	1,580	2,583	3,000	2,605	3,000	
524.4300	Electric	1,122	1,151	1,200	1,283	1,300	
524.4400	Rental and Leases	4,245	4,318	4,000	3,250	4,000	Copier, Record Storage
524.4500	Insurance/Prop Liab	1,533	6,854	6,854	5,140	6,854	
524.4900	Other Current Charges & Obligations	4,261	9,311	7,148	4,096	5,000	
524.5200	Operating Expenses	22,276	139	2,200	676	1,500	
Total Operating Expenses		69,988	56,608	113,125	46,059	145,564	
Capital Outlay							
524.6400	Machinery & Equipment	0	0	0	0	2,500	
Total Capital Outlay		0	0	0	0	2,500	
Total Protective Services		152,578	140,726	235,942	131,460	234,390	

525 - Disaster Relief							
ACCT	ACCOUNT DESCRIPTION	FYE	FYE	BUDGET	FY TD	Proposed	Notes
NO.		9/2020	09/2021	FY 21/22	9/7/22	22/23	
	Personnel Services						
525.1100	Special Projects Manager	0	0	50000	21154	50000	1/2 of SPM Position ARP -1/2 511 GF
525.2100	FICA Taxes	0	0	3825	855	3825	1/2 of SPM Position ARP -1/2 511 GF
525.2200	Retirement Contribution - FRS	0	0	5410	4281	5955	1/2 of SPM Position ARP -1/2 511 GF
525.2300	Employee Benefits	0	0	13072	13773	16919	1/2 of SPM Position ARP -1/2 511 GF
	Total Personnel Services	0	0	72,307	40,063	76,699	
	Operating Expenses						
525.1000	Hurricane Expenses	0	0	0	0	0	Emerg exp natural disaster recovery
525.3010	COVID-19 Expenses	220	1,101	0	0	0	
525.3020	ARPA - American Relief Plan	0	0	725,303	206,605	1,385,304	300K roads, 300k water, 300k stormwater
	TOTAL DISASTER RELIEF	220	1,101	797,610	246,668	1,462,003	

538 - Flood Control / Storm Water Management							
ACCT	ACCOUNT DESCRIPTION	FYE	FYE	BUDGET	FY TD	Proposed	Notes
NO.		9/2020	9/2021	FY21/22	9/7/22	FY 22/23	SW Assesment 128,780
	Operating Expenses						
538.3100	Cont Serv - Engineering	1,400	348	5,000	4,729	30,000	
538.3110	Cont Serv - VacTruck Services	0	0	50,000	0	20,000	Pipe Cleanout
538.3400	Administrative Fees/Costs	9,880	17,296	18,000	10,088	11,000	County Admin
538.4900	SW Projects related costs	16,369	27,483	50,000	9,057	57,440	SW maintenance projects
	Total Operating Expenses	27,649	45,127	123,000	23,874	118,440	
	Capital Outlay						
538.6300	Infrastructure - Stormwater	41,995	156,515	50,000	0	0	\$300k allocated from SLFRF
538.6400	Equipment	0	0	45,500	46,964	167,344	pay off gradall
538.7100	DEP loan payment	0	0	0	0	10,340	2 semi-annual payments of \$5,170.00
	Total Capital Outlay	41,995	156,515	95,500	46,964	177,684	
	TOTAL FLOOD CONTROL	69,644	201,642	218,500	70,838	296,124	

541 - STREETS & ROADS							
ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed FY 22/23	Notes
	Personnel Services						
541.1100	Public Works Director	49,879	53,319	51,984	49,165	57,182	
541.1200	Regular Salaries & Wages	89,096	87,005	113,526	90,947	116,729	1 HEO 20.12/ 2 MEO 18.00
541.1400	Overtime	169	66	500	1,854	8,000	
541.2100	FICA Taxes	10,583	9,608	12,662	10,189	13,916	
541.2200	Retirement Contribution - FRS	12,227	12,664	17,908	14,183	21,666	
541.2300	Employee Benefits	31,489	46,789	0	0	0	Consolidated to GF 519
541.2400	Workers' Compensation	10,000	10,048	0	0	0	Consolidated to GF 519
	Total Personnel Services	203,443	219,499	196,580	166,338	217,493	
	Operating Expenses						
541.4000	Travel & Per Diem	876	1,000	500	0	500	
541.4300	Electric St. Lights & Signals	12,467	11,000	11,000	9,533	11,000	Partially offset from FDOT 335.4900
541.4600	Repair & Main -vehicles	49,106	45,000	35,000	38,235	35,000	
541.4610	Repair & Main - roads	54,353	50,000	50,000	41,340	50,000	
541.4650	Repair/Main - RR Crossing	3,600	3,600	3,600	3,600	3,600	for Jordan RR xing per FEC
541.4900	Other Charges & Obligations	5,287	2,000	1,000	326	1,000	
541.5200	Operating Supplies - Fuel	12,027	12,430	12,000	21,585	25,000	
541.5210	Operating Supplies	18,428	6,000	7,000	6,790	7,000	
	Total Operating Expenses	156,144	131,030	120,100	121,409	133,100	
	Capital Outlay						
541.6300	Trans Impact Fee \$ - TIFT Projects	0	0	0	0	50,000	
541.6400	Machinery and Equipment	47,008	37,075	37,075	37,075	37,075	Gradall to be paid off from Stormwater/GF reserves
541.6410	Equipment Replacement	0	150,366	19,500	100,627	45,300	Pick up truck
541.6420	C.I.P. Road Paving	17,706	99,700	150,000	0	2,650,292	incl \$2.1M loan est, \$200k payment, 15yrs 5%
	Total Capital Outlay	64,714	287,141	206,575	137,702	2,782,667	
	TOTAL STREETS & ROADS	424,301	637,670	523,255	425,449	3,133,260	

572 - PARKS AND RECREATION							
ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed FY 22/23	Notes
	Personnel Services						
572.1200	Parks Supervisor	36,005	37,440	38,563	30,638	0	Vacant position eliminated for budget year
572.1400	Overtime	0	68	300	181	0	
572.2100	FICA Taxes	2,723	2,864	2,950	2,209	0	
572.2200	Retirement Contribution - FRS	3,147	3,744	4,173	2,103	0	
572.2300	Health & Dental Insurance	7,210	8,809	0	0	0	Consolidated to GF 519
572.2400	Workers Compensation	480	495	0	0	0	Consolidated to GF 519
	Total Personnel Expenses	49565	53420	45986	35131	0	
	Operating Expenses						
572.3400	Cont Serv - Pest Control	392	510	0	0	0	Consolidated to GF 519
572.3460	Cont Serv - Pk Restroom Cleaning	960	3,080	0	0	0	Consolidated to GF 519
572.4300	Utilities - Electric	500	563	0	0	0	Consolidated to GF 519
572.4400	Rentals and Leases-Port-a-lets	4,245	1,236	1,300	1,911	2,600	
572.4600	Repairs and Maintenance	11,540	19,419	18,500	15,191	15,000	
572.4900	Other Current Charges & Obligations	458	466	600	600	600	Trail Head Lease (\$300), GF 519
572.4930	Greenways & Trails Develop	930	3,950	10,000	18	10,000	Eagles NestTH
	Total Operating Expenses	19,025	29,224	30,400	17,720	28,200	
	Capital Outlay						
572.6400	Machinery & Equipment	0	48,210	20,000	0	20,000	Mower replacement
572.6410	Infrastructure	0	48,126	0	0	45,160	Greenway Projects
	Total Capital Outlay	0	96,336	20,000	0	65,160	
	TOTAL PARK AND RECREATION	68,590	178,980	96,386	52,851	93,360	

574 - SPECIAL EVENTS							
ACCT NO.	ACCOUNT DESCRIPTION	FYE 9/2020	FYE 9/2021	BUDGET FY 21/22	FY TD 9/7/22	Proposed FY 22/23	Notes
	Operating Expenses						
574.4800	Expenditures	4,527	1,629	6,000	3,272	3,500	Fall Fest, Tree Lighting
	Total Operating Expenses	4,527	1,629	6,000	3,272	3,500	