



**Special Town Commission Meeting
Jarvis Hall
4505 N. Ocean Drive,**

Special Town Commission

Special Town Commission

Wednesday, September 14, 2022, 5:30 PM

Jarvis Hall

4505 N. Ocean Drive,

1. CALL TO ORDER, MAYOR CHRIS VINCENT

2. PLEDGE OF ALLEGIANCE

3. RESOLUTIONS-PUBLIC COMMENTS

- 3.a. Resolution 2022-39 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING THE PROPOSED TOWN AD VALOREM TAX MILLAGE RATE AT 3.5000 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 12.86% ABOVE THE ROLLED BACK RATE MILLAGE RATE OF 3.1012 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2022 TAX YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL MILLAGE RATE.

[09-14-22 AM Proposed Millage Rate FY23.pdf](#)

[Ex. 1 Resolution 2022-39 Proposed Millage Rate.pdf](#)

- 3.b. Resolution 2022-40 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING THE FINAL FIRE ASSESSMENT RATE ON PROPERTY THAT IS SPECIALLY BENEFITED BY FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; CONFIRMING THE FINAL ASSESSMENT ROLLS AND LEVYING SUCH SPECIAL ASSESSMENTS.

[09-14-22 AM Final Proposed Fire Assessment Fees FY23.pdf](#)

[Ex. 1 Resolution 2022-40 FY23 Final Fire Assessment.pdf](#)

- 3.c. Resolution 2022-41 - A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING THE ATTACHED TENTATIVE TOWN BUDGET FOR THE 2022-2023 FISCAL YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL TOWN BUDGET FOR THE 2022/2023 FISCAL YEAR

[09-14-22 AM Tentative Budget FY23.pdf](#)

[Ex. 1 Resolution 2022-41 Tentative Budget FY23.pdf](#)

[Ex. 2 FY23 Budget Message.pdf](#)

[Ex. 3 Budget Worksheets FY23.pdf](#)

[Ex. 4 Justification Sheets FY23.pdf](#)

[Ex. 5 CIP FY23.pdf](#)

4. ADJOURNMENT

THE TOWN OF LAUDERDALE-BY-THE-SEA WILL FURNISH APPROPRIATE AUXILIARY AIDS AND SERVICES NECESSARY TO AFFORD INDIVIDUALS AN EQUAL OPPORTUNITY TO PARTICIPATE IN MEETINGS OF THE TOWN COMMISSION. IN ACCORDANCE WITH THE AMERICANS WITH DISABILITIES ACT AND FLORIDA STATUTE 286.26, PERSONS WITH DISABILITIES NEEDING SPECIAL ACCOMMODATION TO PARTICIPATE IN THIS PROCEEDING SHOULD CONTACT THE TOWN CLERK NO LATER THAN TWO (2) DAYS PRIOR TO THE MEETING AT (954) 640-4200 FOR ASSISTANCE.

IF ANY PERSON DECIDES TO APPEAL ANY DECISION MADE BY THE TOWN COMMISSION WITH RESPECT TO ANY MATTER CONSIDERED AT SUCH MEETING OR HEARING, HE/SHE WILL NEED A RECORD OF THE PROCEEDINGS AND FOR SUCH PURPOSES MAY NEED TO ENSURE THAT A VERBATIM RECORDING OF THE PROCEEDINGS IS MADE, WHICH RECORD INCLUDES THE TESTIMONY AND EVIDENCE UPON WHICH THE APPEAL IS TO BE BASED.

PROCEDURES FOR PUBLIC COMMENTS:

Public Comments may address issues that are not on this meeting's agenda, but should relate to the business of the Town, and should not contain personal attacks. If your comment requires follow up, the Town Manager will have a staff person respond to your concerns, and will advise us of the outcome.

The Town Clerk will read off the names of those who have signed up to speak. When your name is called, please come to the podium, state your name for the record, and indicate whether you are a Town resident. Do not state your address. You have up to three minutes to make your comments, but there is no requirement to use the entire time. If you wish to address a particular Commissioner or member of Town Administration, please do so by use of their title.

If you wish to approach the Commission dais to hand out a document or for some other reason, please request permission and state your reason for doing so. All documents to be provided to the Commission should be handed to the Town Clerk for distribution.

These procedures have been developed to assure that the Town Commission meeting time is efficiently used, and that meetings are conducted in a polite and respectful manner. More information on the decorum rules for Town Commission meetings is available in Section 2-23 of the Town Code of Ordinances.

INVOCATION:

The Invocation before each Town Commission meeting is a voluntary service of a private citizen, offered to serve the spiritual needs of the members of the Town Commission and solemnize the meeting. It is not intended to be an opportunity to advance or disparage one faith or belief over another. The views expressed in the Invocation have not been previously reviewed by the Town and do not necessarily represent the beliefs of any Town employee or official. No person is required to be present at or participate in the Invocation, and the decision whether to be present or participate in the Invocation will not affect any person's right to actively participate in the official business of the Town or obtain any benefit from the Town. The Town's written Invocation policy is available on its website, and upon written request to the Town Clerk.



Agenda Item No: 3.a

Town Commission Agenda Item Report

Meeting Date: September 14, 2022

Submitted By: Lucila Lang, Director of Finance and Budget

Submitting Department: Administration

Item Type: Resolutions

Agenda Section: RESOLUTIONS-PUBLIC COMMENTS

Subject Title: Resolution 2022-39 – A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING THE PROPOSED TOWN AD VALOREM TAX MILLAGE RATE AT 3.5000 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 12.86% ABOVE THE ROLLED BACK RATE MILLAGE RATE OF 3.1012 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2022 TAX YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL MILLAGE RATE.

Explanation: The tentative budget sets the millage rate of 3.5000 for the fiscal year 2022-2023. The second public hearing to consider the adoption of the final millage rate and budget will be held on September 28, 2022 at 5:30 p.m.

Recommendation: Adopt Resolution 2022-39

Attachments: Ex.1-Resolution 2022-39 Proposed Millage Rate

RESOLUTION 2022-39

A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING THE PROPOSED TOWN AD VALOREM TAX MILLAGE RATE AT 3.5000 MILLS PER THOUSAND DOLLARS OF TAXABLE ASSESSED VALUE, WHICH IS 12.86% ABOVE THE ROLLED BACK MILLAGE RATE OF 3.1012 MILLS COMPUTED PURSUANT TO STATE LAW, FOR THE 2022 TAX YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL MILLAGE RATE; PROVIDING FOR SEVERABILITY, CONFLICTS, AND AN EFFECTIVE DATE.

WHEREAS, the Town Commission previously announced a proposed millage rate of 3.5000, and has preliminarily determined that the millage rate is necessary to fund the tentative 2022/2023 budget recommended by the Town Manager; and

WHEREAS, the proposed millage rate of 3.5000 mills per thousand dollars of taxable assessed value for the 2022 Tax Year is 12.86% above the rolled back rate of 3.1012 calculated pursuant to State law; and

WHEREAS, the Town Commission has provided notice and has conducted a public hearing as required by §200.065 Florida Statutes to consider, discuss and hear public comment regarding the proposed millage rate for the 2022 Tax Year.

NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE –BY- THE -SEA, FLORIDA, THAT:

Section 1. The Town Commission establishes the Town of Lauderdale-By-The-Sea proposed ad valorem tax millage rate at 3.5000 mills for the 2022 tax year, or \$3.5000 per thousand dollars of taxable assessed property value. The proposed millage rate is 12.86% more than the rolled back rate of 3.1012.

Section 2. The Town Administration is directed to advertise, as required by law, the Town's intent to adopt a final millage rate and budget at a public hearing to be held on the 28th day of September, 2022, at 5:30 P.M. in the Commission Chambers located at 4505 Ocean Drive, Lauderdale-By-The-Sea, Florida.

Section 3. If any clause, section, other part or application of this Resolution is held

35 by a court of competent jurisdiction to be unconstitutional or invalid, in part or application, it shall
36 not affect the validity of the remaining portions or applications of this Resolution

37 **Section 4.** All Resolutions or parts of Resolutions in conflict herewith are hereby
38 repealed to the extent of such conflict.

39 **Section 5.** This Resolution shall become effective immediately upon passage.
40

PASSED AND ADOPTED by the Town Commission of the Town of Lauderdale-By-The-Sea,
Florida, this 14th day of September, 2022.

MAYOR CHRIS VINCENT

Attest:

Katrina Adler, Town Clerk

APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney



Town Commission Agenda Item Report

Meeting Date: September 14, 2022

Submitted By: Lucila Lang, Director of Finance & Budget

Submitting Department: Finance

Item Type: Resolutions

Agenda Section: RESOLUTIONS

Subject Title: Resolution 2022-40 – A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ESTABLISHING THE FINAL FIRE ASSESSMENT RATE ON PROPERTY THAT IS SPECIALLY BENEFITED BY FIRE PROTECTION SERVICES FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023; CONFIRMING THE FINAL ASSESSMENT ROLLS AND LEVYING SUCH SPECIAL ASSESSMENTS.

Explanation: The Town's budget includes a Fire Fund that collects assessments for the purpose of paying of the Town's fire services. The budget process requires that the Commission adopt the Fire Assessment Rate on two separate occasions. In keeping with this requirement, the Town Commission adopted Resolution 2022-29 at their July 26th, Special Commission meeting.

The estimated fire protection assessment for FY22 is \$1,193,904.30; however, the Town budgets 95% of that amount (or \$1,134,209.09).

Recommendation: Adopt Resolution 2022-40, establishing the Final Fire Assessment Rate.

Attachments: Ex.1- Resolution 2022-40 FY23 Final Fire Assessment Rate

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RESOLUTION 2022-40

**A RESOLUTION OF THE TOWN COMMISSION OF
THE TOWN OF LAUDERDALE-BY-THE-SEA,
FLORIDA, ESTABLISHING THE FINAL FIRE
ASSESSMENT RATE ON PROPERTY THAT IS
SPECIALLY BENEFITED BY FIRE PROTECTION
SERVICES FOR THE FISCAL YEAR BEGINNING
OCTOBER 1, 2022 AND ENDING SEPTEMBER 30, 2023;
CONFIRMING THE FINAL ASSESSMENT ROLLS AND
LEVYING SUCH SPECIAL ASSESSMENTS.**

13 **WHEREAS**, the Town Commission has previously found that the imposition of fire
14 protection services assessments for fire protection services is an equitable and efficient method of
15 allocating and apportioning the cost of fire protection services among parcels of benefited
16 property; and

17 **WHEREAS**, the Town is empowered by Chapter 170, Florida Statutes, as amended, and
18 by its Home Rule powers, to levy and collect fire protection services assessments to defray the
19 costs associated with the provision of fire protection services; and

20 **WHEREAS**, the Town Commission has determined that all properties within the Town
21 that specially benefit from fire protection services shall be assessed for the costs of those services;
22 and

23 **WHEREAS**, the costs of the fire protection services to be assessed are fairly and equitably
24 allocated through the use of assessment methodology; and

25 **WHEREAS**, the Town Commission has provided notice and has conducted a public
26 hearing to consider, discuss and hear public comment regarding the fire protection services
27 assessments for the 2022/2023 Fiscal Year; and

28 **WHEREAS**, the Town Commission finds that the Town's fire protection services
29 assessment program should provide for partial year assessments against specially benefited
30 property that is certified for occupancy after October 1, 2022, and that such assessments shall be
31 fairly and reasonably apportioned.

32 **NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE**
33 **TOWN OF LAUDERDALE-BY-THE-SEA FLORIDA, THAT:**

34 **Section 1.** This Resolution is adopted pursuant to the provisions of Chapter 170,
35 Florida Statutes, as amended, and pursuant to the Home Rule powers of the City.

Section 2. Fire protection services assessments shall be levied on all parcels or units of property specially benefited by fire protection services and are hereby imposed for the 2022/2023 Fiscal Year commencing October 1, 2022 and ending September 30, 2023.

Section 3. The assessments have been fairly and reasonably apportioned among the specially benefited parcels as shown on the applicable final assessment roll for such fire protection services, attached hereto and made a part hereof as Exhibit “A,” all of which are hereby established and confirmed as the final fire protection assessment roll.

Section 4. The Town Clerk is directed to send a certified copy of this Resolution and the Assessment Roll on appropriate electronic media to the Broward County Property Appraiser so that the total assessment hereby levied can be entered on the County tax rolls by said Appraiser and collected by the Broward County Revenue Collector.

Section 5. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED by the Town Commission of the Town of Lauderdale-By-The-Sea, Florida, this 14th day of September 2022.

ATTEST

MAYOR CHRIS VINCENT

Katrina Adler, Town Clerk

APPROVED AS TO FORM:

Susan L. Trevarthen, Town Attorney

Type	Class	Rate	# of Parcels	Tax Base	Taxes	# of Ex Parcels	Ex Base	Total	Total Base
R	RESIDENTIAL	\$ 147.37	6,023	6,786	1,000,052.82	0	0	6,023	6,786
L	VACANT LOTS	\$ -	0	0	0	84	84	84	84
C	COMMERCIAL	\$ 0.22	110	795,014	174,903.08	0	0	110	795,014
Y	MISCELLANEOUS EXEMPT	\$ -	0	0	0	3	46,141	3	46,141
S	SPEC./COMB.		16	94,223	18,948.40	0	0	16	94,223
V	COMMON AREAS		0	0	0	43	43	43	43
X	GOVERNMENTAL		0	0	0	38	29,354	38	29,354
	TOTALS		6,149	896,023	\$ 1,193,904.30	168	75,622	6,317	971,645



Town Commission Agenda Item Report

Meeting Date: September 14, 2022

Submitted By: Lucila Lang, Director of Finance & Budget

Submitting Department: Administration

Item Type: Resolution

Agenda Section: RESOLUTIONS

Subject Title: Resolution 2022-41- A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING THE ATTACHED TENTATIVE TOWN BUDGET FOR THE 2022-2023 FISCAL YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL TOWN BUDGET FOR THE 2022/2023 FISCAL YEAR (Exhibit 1).

Explanation: The tentative budget sets the millage rate at 3.5000 for the fiscal year 2022/2023. The second public hearing to consider the adoption of the final budget will be held on September 28, 2022 at 5:30 p.m.

In order to be transparent and to assist the public to better understand the Town's methodology for FY23 budget, staff is including the Town Manager's budget message (Exhibit 2) which provides a high-level overview of what is included in the budget. The budget worksheets (Exhibit 3) provide the breakdown by fund, account, and individual line items with a total at the end of each fund. Also included are the justification sheets (Exhibit 4) which go hand in hand with the budget worksheets and provide additional detail for line items, where applicable.

Recommendation: .

Attachments:

- Ex.1- Resolution 2022-41 Tentative Budget FY23
- Ex.2- Budget Message FY23
- Ex.3- Budget Worksheets FY23
- Ex.4- Justification Sheets FY23
- Ex. 5- CIP FY23

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A RESOLUTION OF THE TOWN COMMISSION OF THE TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, ADOPTING THE ATTACHED TENTATIVE TOWN BUDGET FOR THE 2022/2023 FISCAL YEAR; ANNOUNCING THE SECOND AND FINAL PUBLIC HEARING TO ADOPT THE FINAL TOWN BUDGET FOR THE 2022/2023 FISCAL YEAR; PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the Town Commission has convened a public hearing on this date pursuant to Section 200.065(2)(c), Florida Statutes; and

WHEREAS, the Town Commission has received comments, questions, requests and/or complaints, if any, from the general public regarding the proposed millage rate and tentative budget for the 2022/2023 Fiscal Year; and

WHEREAS, the Town Administration calculated the proposed millage rate, in accordance with Section 200.065, Florida Statutes, required to support the tentative Town budget for the 2022/2023 Fiscal Year, which is attached as Exhibit “A”; and

WHEREAS, the Town Commission has amended the tentative Town budget as it has deemed appropriate; and

WHEREAS, the Town Commission has adopted the proposed millage rate required to support the tentative budget.

**NOW, THEREFORE, BE IT RESOLVED BY THE TOWN COMMISSION OF THE
TOWN OF LAUDERDALE-BY-THE-SEA, FLORIDA, THAT:**

Section 1. The Town’s tentative budget, attached as Exhibit “A” and specifically incorporated herein, is hereby adopted for the 2022/2023 Fiscal Year.

Section 2. The Town Administration is directed to advertise, as required by law, the Town's intent to adopt a final millage rate and final budget at a public hearing to be held on the 28th day of September, 2022, at 5:30 P.M. in the Commission Chambers located at 4505 N. Ocean Drive, Lauderdale-By-The-Sea, Florida.

32 **Section 3.** This Resolution shall become effective immediately upon its passage and
33 adoption.

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35 PASSED AND ADOPTED by the Town Commission of the Town of Lauderdale-By-The-
36 Sea, Florida this 14th day of September, 2022.

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41 MAYOR CHRIS VINCENT

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45 Attest:

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48 Katrina Adler, Town Clerk

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51 APPROVED AS TO FORM:

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55 Susan L. Trevarthen, Town Attorney



TOWN OF
LAUDERDALE • BY • THE • SEA

4501 N. OCEAN DRIVE, LAUDERDALE-BY-THE-SEA, FL 33308
Phone: 954-640-4200

September 6, 2022

Mayor Chris Vincent
Vice Mayor Edmund Malkoon
Commissioner Buz Oldaker
Commissioner Randy Strauss
Commissioner Theo Pouloupoulos

Honorable Mayor and Commissioners:

The theme of the FY22 budget is “Building a Stronger Foundation.” We are just over three-quarters of the way through the current fiscal year and we have accomplished many tasks outlined in the FY22 Budget with the goal of strengthening the Town’s foundation. These accomplishments include:

1. Completing the Palm Club Sewer System. The Palm Club septic to sewer project is substantially completed with the private property connections, which are the responsibility of Palm Club, being the only remaining work necessary to complete the project.
2. Replacing the Town’s outdated financial software. Our Finance Department staff has been working with Tyler Technologies for the last several months to incorporate the Fund Balance Program into the new Incode 10 system. The entire migration process will take through the first quarter of 2023; however, we are already utilizing the new monthly reporting system. Development Services staff has also started working with Tyler Technologies to update the Business Tax System which we anticipate will be ready for the FY23 BTR year.
3. Overhauling the Town’s Public Information outreach. This year, we have created a Crisis Communication Plan to help prepare Elected Officials and staff in addressing the public at large if a crisis occurs. We have improved our outreach by joining social media through Facebook, Twitter, and NextDoor and have developed an email blast to provide residents with highlights from the Commission meetings as well as weekly emails to provide community updates and information about events happening in the area.
4. Reorganizing and Expanding the Community Events Staff. Last year, the Commission decided to take over the management of the Visitor’s Center. To accomplish this and to improve our relationship with the community, we hired two part-time staff to work with the volunteers at the Visitor Center and we have reallocated staff so that we have an additional assistance with community and special events. Speaking of volunteers, we have improved our community volunteer program at the Visitor Center to encourage more involvement. All of this has been accomplished with less funds than were originally budgeted!
5. Continuing the maintenance of our sewer system by proactively lining laterals. In the past, we spent thousands on emergency repairs of our sewer system with each emergency disrupting the lives of our residents and guests. This year, we continued our policy of allocating funds to line

the laterals, reducing the probability that an emergency will occur. This proactive effort is saving the Town hundreds of thousands of dollars and inconvenience by eliminating costly emergency repairs and broken pipes.

6. Replacing the roofs on the Town Hall's Public Works and Development Services buildings. The reroofing of the Public Works and Development Services buildings are nearly complete.
7. Completing an audit of the Fire Department. The audit of the Fire Department was completed this year and it identifies recommendations for improvement. These recommendations will be incorporated into our new contract which will be presented to the Commission this fall. A review of our Fire Assessment was also completed to update our current assessment and recommend a new rate.
8. Completing an update of our Comprehensive Emergency Management Plan. This plan will ensure that we have a working document to follow in case of a physical emergency such as a hurricane or other natural disaster. This plan is tentatively scheduled to be presented to the Commission in September.
9. Working to secure \$811,000 for ongoing projects in the Town. We worked closely with State Representative Chip LaMarca and our lobbyists to secure a \$511,000 direct allocation from the State of Florida for the Codrington Drive drainage project. The County and Pompano Beach had previously authorized \$150,000 each toward the Palm Club project but did not reimburse the Town when the State failed to approve a direct allocation for that project. Staff contacted both governments and worked tirelessly to explain the benefit of the project and secure their allocation. We have received the funding from Pompano Beach and expect to receive funding from Broward County shortly.
10. Negotiating the purchase of the South Ocean Parking lot. The purchase of this lot will eliminate the requirement to turn over 85% of revenues to the property owner and ensure our control of the property going forward. The Commission approved this purchase at their July 12th meeting and we have scheduled the closing on September 1st.

The remainder of this page left blank intentionally.

Overview of FY23 Budget

In accordance with Article V, Section 5.5 (7) of the Town's Charter, I hereby submit the Town Manager's recommended budget for the Fiscal Year 2022-2023, which begins on October 1, 2022 and ends on September 30, 2023.

This year's budget theme is "Staying the Course" which builds on the current budget's theme "Building a Stronger Foundation." Over the last year, staff has focused on making sure that we have a strong foundation both in the Town's physical and administrative infrastructure and as outlined in the above update, we have succeeded in ensuring that we are on the right track.

This year, we have worked hard to cut excess and delayed nonessential projects to present a budget that "Stay(s) the Course." The FY23 Budget includes the use of appropriated funds from the General Fund in the amount of \$471,553 from the Town's reserves to balance the budget. Using reserves for non-recurring expenditures is not sustainable and the FY23 budget reflects staff's efforts to move toward best practices by reducing our reliance on them. This was particularly difficult to accomplish this year as the budget also had to accommodate the staggering inflation rate that the nation has experienced resulting in increasing prices for utilities, supplies and labor. Although we have limited the increases in department expenses, this budget includes one additional Town employee to ensure that the Public Works staff can accommodate the community's needs.

Staff is proud to be able to present a budget based on 3.5 mills (an increase in .1077 and a return to 2021 millage rate). This rate is shared with Hillsboro Beach as the lowest municipal millage rate in Broward County with municipalities with a comparable organizational structure. This small increase will allow the Town to continue to "Stay The Course" and begin to plan for sustainability.

The purpose of the budget message is to provide context and a brief explanation of the significant items in the proposed budget, which is presented in the following worksheets attached to this message. These detailed worksheets include an overview of our personnel, the proposed operating and capital expenditures by fund, by department, and by line item, as well as detailed revenue projections. To assist the Commission in analyzing the proposed budget, the worksheet also shows actual revenues and expenditures in FY22, the current year budget, the revenues we expect to receive and the expenditures we expect to make in the current fiscal year. The budget binder is organized in the following manner: this budget message, the complete FY23 proposed budget worksheet tabs that include the historical, current and FY23 proposed budget information.

The Commission adopted the tentative millage rate and Fire Assessment fees at the July 26, 2022 special meeting. At that meeting, the Commission approved a tentative millage rate of 3.5000. This rate was submitted to the Property Appraiser for inclusion in the draft TRIM notices and can be lowered, but not increased by the Commission (without the Town incurring the cost to notice each taxpayer.)

The first of two Public Budget Hearings is scheduled for Wednesday, September 14th. The second and final hearing will be held on Wednesday, September 28th. Both meetings will be held at 5:30 p.m.

This year marks the second budget that I, as Town Manager, have been responsible for overseeing. In looking back over the past year and directing this process, I can only tell you how proud and humbled I am to manage such an exceptional group of people. This year has seen enormous growth, not only in our staff's individual professional abilities, but also in our efforts to work as a unified team. The Town residents should know that their employees genuinely care for their residents, work projects and each other.

My endless appreciation is shared with Ken Rubach - Deputy Town Manager, Lucila Lang – Finance Director, Edner Saint-Jean – Assistant Finance Director, Jhanelle Campbell – Development Services

Director, Katrina Adler, Courtney Easley, Debbie Hime and Lisa Slagle as well as all remaining staff members that make Lauderdale-By-The-Sea a special place to work. I would be remiss, if I did not mention our contract organizations and their staff, who are also an important part of the LBTS family. A special thanks to the Volunteer Fire Department members and Chief Hopping, BSO officers and Captain Palmer, AMR staff and Brooke Liddle as well as CAP, Calvin Giordano, Flynn Engineering and Reef (parking) employees. Finally, I would be remiss if I did not mention my deepest appreciation to our Town Attorney, Susan Trevarthen, and her legal team. They have always provided thoughtful guidance and legal advice and our Town is only the better for it.

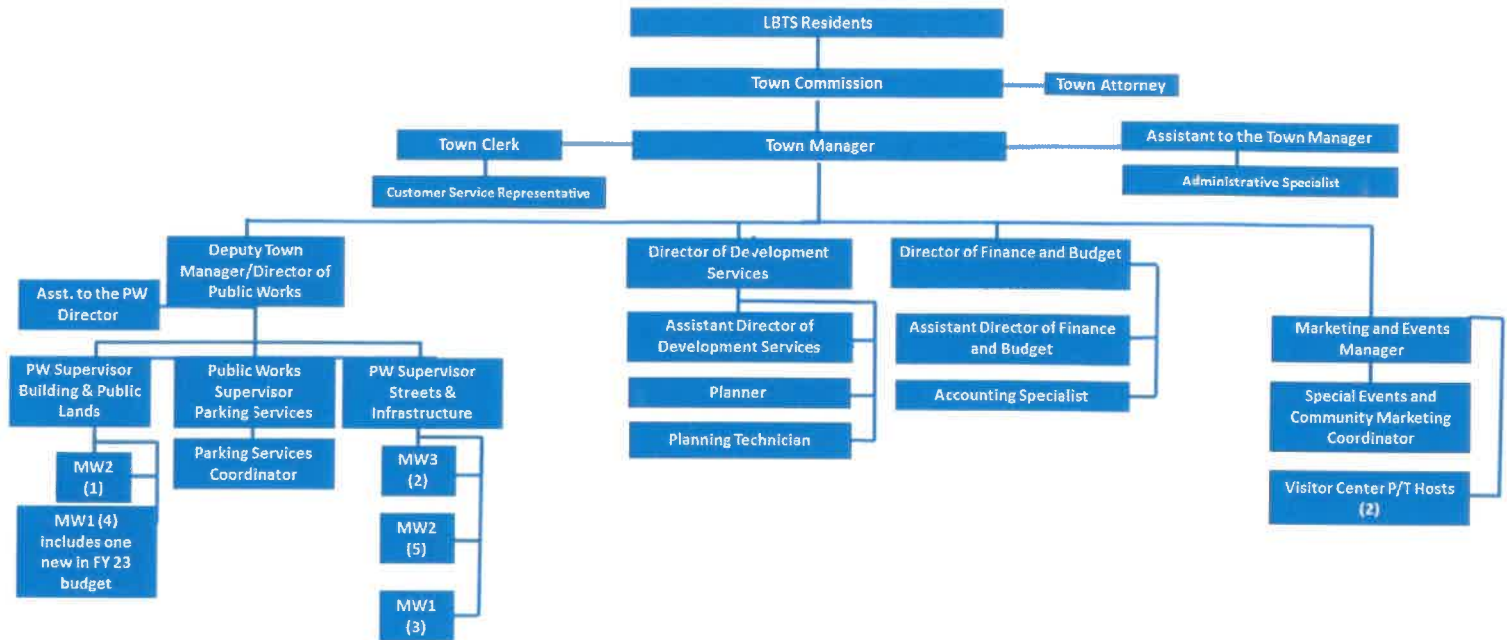
In closing, I am thankful for the confidence that the Commission placed in me when appointing me as the Town Manager. I value the leadership that you have exhibited and your input and insight in assisting in creating this document.

Respectfully submitted,

A handwritten signature in black ink that reads "Linda Connors". The signature is written in a cursive, flowing style.

Linda Connors
Town Manager

FY23 LAUDERDALE-BY-THE-SEA ORGANIZATIONAL CHART



Personnel Overview

Town Personnel

The Town's administration has worked hard to find the right balance to ensure that there are enough staff persons to complete the necessary tasks and provide exceptional customer service while ensuring that the Town's tax rate remains low. Over the years, we have been able to maintain a small workforce by incorporating contracted services and hiring exceptional employees. The Town's 36 employees and 5 elected officials are included above in the organizational chart. To complete the LBTS team, we also have contracts for Town Attorney, Building Department, Police, Fire, Emergency Services, Code Compliance, Engineering, Communications and Parking.

We strive to limit the number of employees, but we have noticed that our Public Works employees are no longer able to meet the community's needs. For this reason, total staffing for the FY23 budget is proposed to increase by 1.0 full-time equivalent (FTE) to 36 employees and 5 elected officials, as reflected in the above organizational chart and the authorized position list on the next page. This new position, Maintenance Worker 1, will ensure that the community has adequate municipal maintenance coverage on the weekend and will provide coverage for Sunday – Tuesday evenings (a time when we have previously not had staff scheduled).

AUTHORIZED POSITIONS			
	FY22	Proposed FY23	+/-
Commission			
Mayor	1.00	1.00	
Vice-Mayor	1.00	1.00	
Commissioner	3.00	3.00	
Subtotal:	5.00	5.00	0.00
Visitors' Center*:			
Visitors' Center (2 P/T)	1.00	1.00	0.00
Subtotal:	1.00	1.00	0.00
Administration:			
Accounting Specialist	1.00	1.00	
Assistant Director of Finance & Budget	1.00	1.00	
Assistant to the Town Manager	1.00	1.00	
Customer Service Representative	1.00	1.00	
Director of Finance and Budget	1.00	1.00	
Human Resources Manager (FY23-Position reclassified as Administrative Assistant)	1.00	1.00	
Marketing and Events Manager	1.00	1.00	
Special Events & Community Marketing Coordinator (FY22: PIO; FY23-Position reclassified)	1.00	1.00	
Town Clerk	1.00	1.00	
Town Manager	1.00	1.00	
Subtotal:	10.00	10.00	0.00
Development Services:			
Assistant Director of Development Services	1.00	1.00	
Director of Development Services	1.00	1.00	
Planner	1.00	1.00	
Planning Technician	1.00	1.00	
Subtotal:	4.00	4.00	0.00
Public Works/Parking**:			
Assistant to the Public Works Director	1.00	1.00	
Deputy Town Manager/Director of Public Works	1.00	1.00	
Maintenance Worker I	6.00	7.00	1.00
Maintenance Worker II	6.00	6.00	
Maintenance Worker III	2.00	2.00	
Parking Coordinator	1.00	1.00	
Public Works Supervisor, Building and Public Lands	1.00	1.00	
Public Works Supervisor, Parking Supervisor	1.00	1.00	
Public Works Supervisor, Street and Infrastructure	1.00	1.00	
Subtotal:	20.00	21.00	1.00
Total FTE:	40.00	41.00	1.00

*These positions were created when the Town assumed responsibility for the Visitors' Center.

**MW1-FY23 proposes one new staff member.

FY23 All Funds Budget Overview

The proposed All Funds Budget is \$26,957,918 which is \$2.45 million less than the current FY22 Amended Budget. The Town's All Funds Budget is divided into six different funds which include General Fund, Capital, Sewer, Building, Fire, and Parking funds.

Of these, the Sewer, Building, and Fire fund are restricted and utilized to support the operations of these departments or divisions. The remaining funds include the General Fund which is utilized to support overall Town operations (Operational budget); the Capital Fund which pays for major construction and infrastructure projects and the Parking Fund which funds the parking program and, since the parking revenue has exceeded expenses in the past, this fund has historically been utilized to assist in funding the Capital expenses of the Town.

The primary increases in the budget are:

1. Purchasing the South Ocean Parking lot.
2. Increasing contractual services (Public Safety, Legal and Code Compliance contracts) in the amount of \$384,726 over last year's budget.
3. Reserving \$300,000 from the Fire Fund to begin saving for the construction or refurbishment of the Public Safety Facility.
4. Adding a Public Works staff member to ensure that the Town has coverage on Sunday – Tuesday nights.
5. Increasing funding to the Community Center to enhance their service to the public.
6. Funding two new special events – Kids by the Sea, a summertime event focusing and celebrating our ocean front and an outdoor movie night – and including funds to begin planning our 75th celebration.

While the proposed budget incorporates these increases, staff worked hard to offset the increasing by reducing the budget in the following areas:

1. 17% reduction in the Visitor Center budget as we were able to significantly reduce labor costs while maintaining high levels of service to our visitors.
2. 48% reduction in business development and marketing by reducing many of the costs associated with advertising due to the continuing popularity of the Town.
3. 6.85% reduction in Development Services department due to salary savings and more appropriate allocation to the Building Fund.
4. Minimizing the increase in the Public Works fund by postponing infrastructure maintenance projects to future years.
5. Eliminating the costs associated with the maintenance of the Dog Park (this also allowed the Town to forward funds associated with this project to the FY23 CIP).
6. Reducing Capital Projects budget to acknowledge the need to build reserves before moving forward. Remaining planned projects include:
 - Complete Codrington drainage improvements
 - New playground at Friedt Park
 - Downtown Enhancement
 - Bel Air Seawall Replacement
 - Canal Dredging

FY23 BUDGET SUMMARY

Town of Lauderdale-By-The-Sea

The Adopted All Funds Budget is \$26.9 million, which is \$2.45 million less than the FY22 Amended Budget. The proposed operating budget expenditures of the Town of Lauderdale-By-The-Sea are 9% less than last year's total operating expenditures.

Because of accounting requirements, some large budget accounts are effectively double counted in the All Funds budget.

General Fund Millage: 3.5000

ESTIMATED REVENUES	GENERAL FUND	CAPITAL FUND	BUILDING FUND	SEWER FUND	FIRE FUND	POLICE FUND	PARKING FUND	GRAND TOTAL
Taxes:	Millage per \$1,000							
Ad Valorem Taxes	10,112,946							10,112,946
Assessment (Fire)					1,134,209			1,134,209
Utility Taxes	1,086,000							1,086,000
Franchise Taxes	801,800							801,800
Building Permits			967,850					967,850
Licenses & Permits	186,500						20,000	206,500
Revenues	1,264,309	2,179,844						3,444,153
Charges for Services	13,000			1,303,077	34,808		2,336,024	3,686,909
Fines & Forfeitures	65,000						100,000	165,000
Miscellaneous Revenues	212,003	600		1,000			1,000	214,603
TOTAL SOURCES	\$ 13,741,558	\$ 2,180,444	\$ 967,850	\$ 1,304,077	\$ 1,169,017	\$ -	\$ 2,457,024	\$ 21,819,970
Transfers In	132,300	305,000						437,300
Fund Balances/Reserves/Net Assets	471,153	2,798,866	30,983	224,296	1,175,350			4,700,648
TOTAL REVENUES, TRANSFERS & BALANCES	\$ 14,345,011	\$ 5,284,310	\$ 998,833	\$ 1,528,373	\$ 2,344,367	\$ -	\$ 2,457,024	\$ 26,957,918
ESTIMATED EXPENDITURES	GENERAL FUND	CAPITAL FUND	BUILDING FUND	SEWER FUND	FIRE FUND	POLICE FUND	PARKING FUND	GRAND TOTAL
General Government	3,198,659	692,765						3,891,424
Culture/Recreation	744,798	2,810,000						3,554,798
Physical Environment/ Economic Development		1,781,545		1,528,373				3,309,918
Public Safety	7,473,903		998,833		2,344,367			10,817,103
Transportation (Roads & Streets)	2,927,651						2,152,024	5,079,675
TOTAL EXPENDITURES	\$ 14,345,011	\$ 5,284,310	\$ 998,833	\$ 1,528,373	\$ 2,344,367	\$ -	\$ 2,152,024	\$ 26,652,918
Transfers Out							305,000	305,000
Fund Balances/Reserves/Net Assets			-					-
TOTAL APPROPRIATED EXPENDITURES TRANSFERS, RESERVES & BALANCES	\$ 14,345,011	\$ 5,284,310	\$ 998,833	\$ 1,528,373	\$ 2,344,367	\$ -	\$ 2,457,024	\$ 26,957,918
<i>The tentative, adopted, and/or final budgets are on file in the office of the above referenced taxing authority as a public record.</i>								
% of Estimated Expenditures	53%	20%	4%	6%	9%		9%	100%

A full 33.47% (\$9.02 million) of the All Funds budget is allocated to public safety services (police, fire, and emergency medical services – an overall increase of 8.5% over last year). The next largest component of the All Funds Budget is capital improvements projects, which, between the Capital, Sewer and Parking funds total \$8.97 million (which does not include transfers to/from funds). At \$2.9 million, Public Works Department is the third largest expenditure. This department maintains our beach, streets, sidewalks, public buildings, and public landscaping.

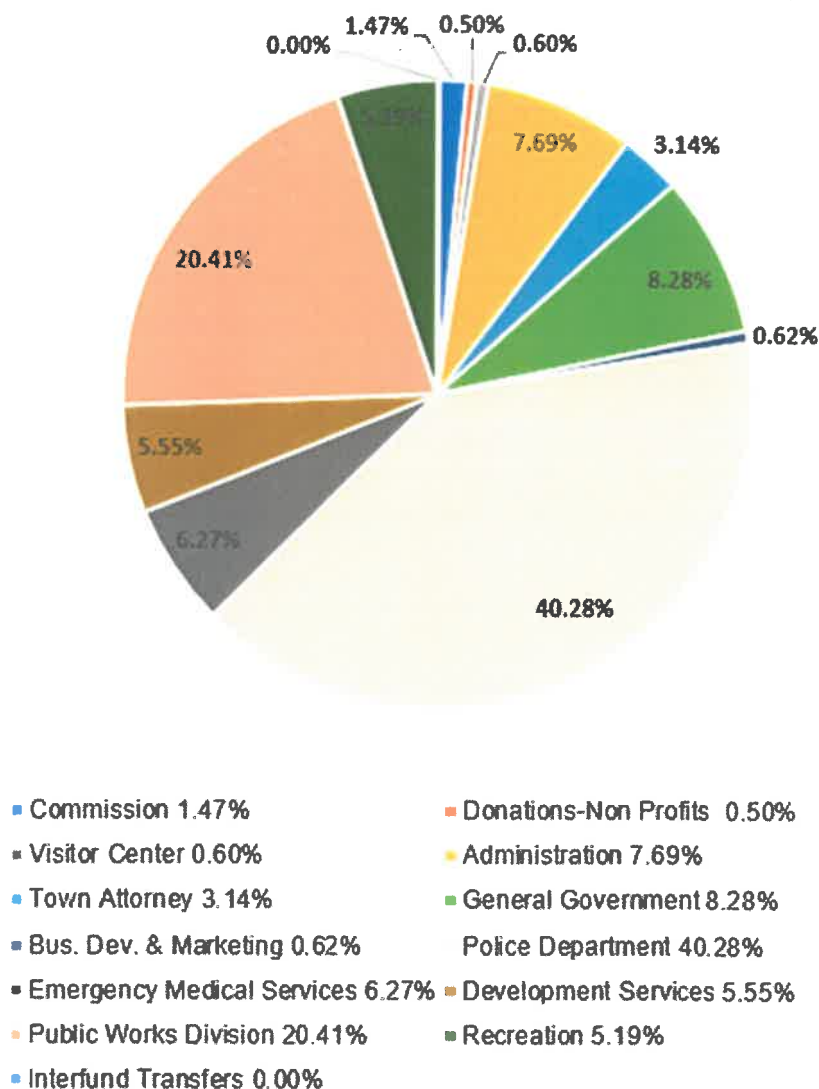
Following is an explanation of the proposed budget by fund including a discussion of large revenue accounts and each Department's expenditure budget.

General Fund

The General Fund is the most encompassing fund and comprises 53% of the total operating budget. It finances most of the functions of government, excluding the Fire, Parking, and Building Departments/Divisions and the major capital and sewer projects which have their own individual funds.

The recommended General Fund budget for FY23 is \$14.3 million. This year, the General Fund was slightly increased by the Commission's decision to consider a budget at the Tax Year 2021 millage rate of 3.5000, an increase of .1077 mills over FY22 millage rate (3.3923). This decision increased the estimated revenues by \$311,189. This difficult Commission decision ensures that the Town can reduce its reliance on reserves to balance the budget. A breakdown of the General Fund recommended budget by percentages is highlighted in the following pie chart.

FY23 Recommended General Fund Budget



General Fund Revenues

The General Fund's largest sources of recurring revenues are shown in the table below with a description of each of the components following.

GENERAL FUND REVENUES			
<i>The General Fund's largest sources of recurring revenues are shown below:</i>			
Sources	FY 23 Budget		%
Ad Valorem Property Taxes	10,112,946		79%
FPL Utility Tax	898,000		7%
FPL Franchise Tax	600,000		5%
Sales Tax	450,000		4%
Communication Service Tax	325,000		3%
Waste Franchise Collection Tax	170,000		1%
Municipal Revenue Sharing	170,000		1%
Total:	12,725,946		100%

Ad Valorem Taxes

The single largest revenue source in the entire budget is the ad valorem tax levied on real property and taxable commercial personal property located within our municipal boundaries. The millage rate is the multiplier applied to every \$1,000 of taxable property value in the Town.

The Broward County Property Appraiser has determined the gross taxable value of property in Lauderdale-by-the-Sea as of January 1, 2022 to be \$2.7 billion which is a 9.39% increase in property values over the prior year. This includes a new taxable value of \$132,780. The gross taxable value reflects the increasing market value of commercial and non-homesteaded properties in Town; and the statutorily dictated 3% adjustment or CPI (whichever is less) of valuations for homesteaded properties that are below their Save Our Homes taxable value provisions of the Florida Statutes.

CHANGE IN ASSESSED VALUE			
	Total 2021 Taxable Value	2022 Net New Taxable Value	Change + (-)
Taxable Value	\$2,780,377,130	3,041,354,868	9.39%
New Taxable Value		132,780	0.00%
Total		\$ 3,041,487,648	9.39%

Millage Rate

The Town's budget for FY23 is based on a millage rate of 3.5000, a return to the FY21 millage rate. Actual revenue collections from ad valorem taxes in LBTS during the period FY08 through FY22, our year-to-date collections for the current year, and what we propose to budget for collections next fiscal year using the current millage rate are illustrated in the following table.

As has been the Town's practice for many years, the FY23 revenue budget assumes a 95% collection rate. This is a safeguard to cover tax delinquencies and Value Adjustment Board (VAB) decisions that reduce individual property valuations after our budget is adopted.

MILLAGE AND PROPERTY TAX HISTORY				
Year	Millage	Property Tax	+ (-) From Prior Year	
			\$	%
FY 08	4.1012	9,369,341	68,859	0.74%
FY 09	3.9990	8,441,885	(927,456)	-9.90%
FY 10	3.9990	7,655,597	(786,288)	-9.31%
FY 11	3.9990	7,032,034	(623,563)	-8.15%
FY 12	3.9990	6,932,332	(99,702)	-1.42%
FY 13	3.9312	6,722,881	(209,451)	-3.02%
FY 14	3.9312	6,914,773	191,892	2.85%
FY 15	3.8000	7,075,673	160,900	2.33%
FY 16	3.7379	7,483,620	407,947	5.77%
FY 17	3.6873	7,920,011	436,391	5.83%
FY 18	3.5989	8,271,251	351,240	4.43%
FY 19	3.5989	8,699,738	428,487	5.18%
FY 20	3.5000	8,803,760	104,022	1.20%
FY 21	3.5000	9,145,710	341,950	3.88%
FY 22 (Budgeted Amount)	3.3923	8,996,323	(149,387)	-1.63%
FY23 Proposed (95%)	3.5000	\$ 10,112,946	\$ 967,236	10.58%

In 2008, the Town's millage rate was 4.1012 and we collected \$9.369 million in taxes. In FY23, at a 3.5000 millage rate, the Town will collect \$10.11 million. This anticipated amount is approximately \$750,000 more than what we collected fourteen years ago. Accounting for inflation, the \$9.69 million collected in 2008 would equal \$12.93 million in today's dollars. This is approximately \$2.8 million more than what is proposed for collection this year.

Since 2008 costs have skyrocketed with the labor market being particularly affected. For example, in 2009, we hired a senior office specialist at \$24,500. Today, that same position's salary range is \$42,000 – \$64,000. Another important comparison is funds that are expended for departments in 2008 vs 2023. Our Public Works budget in 2008 was \$638,350. In 2023, we are proposing a budget of \$2.92 million for this same department.

Staff's responsibility is to propose a budget that provides sufficient income to provide the basic services that ensures a safe environment, maintains the Town's infrastructure and provides other basic

government services. These examples provide a realistic picture to support staff's proposed slight millage increase. to ensure we can continue to maintain the basic services and staffing that our residents have become accustomed.

Rolled-Back Rate for Ad Valorem Taxes

State Statutes dictate how taxable values are determined, how much millage a municipality may levy, and what process must be followed to levy taxes. The Statutes define the "rolled-back rate" as the millage rate that will generate the same tax revenue for the Town as last year's levy produced, without consideration of any new construction that may have occurred or of any downward adjustments granted by the Value Adjustment Board. The Property Appraiser reports Lauderdale-By-The-Sea had \$132,780 in new construction. This value represents a net amount due to several homes and large hotels being demolished which offset most of the new construction and/or additions that occurred last year.

The rolled-back rate for FY23 is 3.1012 mills which is a 9.39% reduction from the FY22 millage rate of 3.3923. This rolled-back rate results in expected collected taxes in the amount of \$8,960,648 which is \$35,674 less than was collected in FY22. This odd situation occurs because the Value Adjustment Board approved more reductions in valuations than were gained.

At the July 26th Commission Budget meeting, the Commission approved a tentative millage rate for FY23 of 3.5000, the same millage rate as levied in FY20 and FY21 and therefore, the FY23 proposed budget is based on that rate. The final millage rate will be decided at the budget adoption on September 28th.

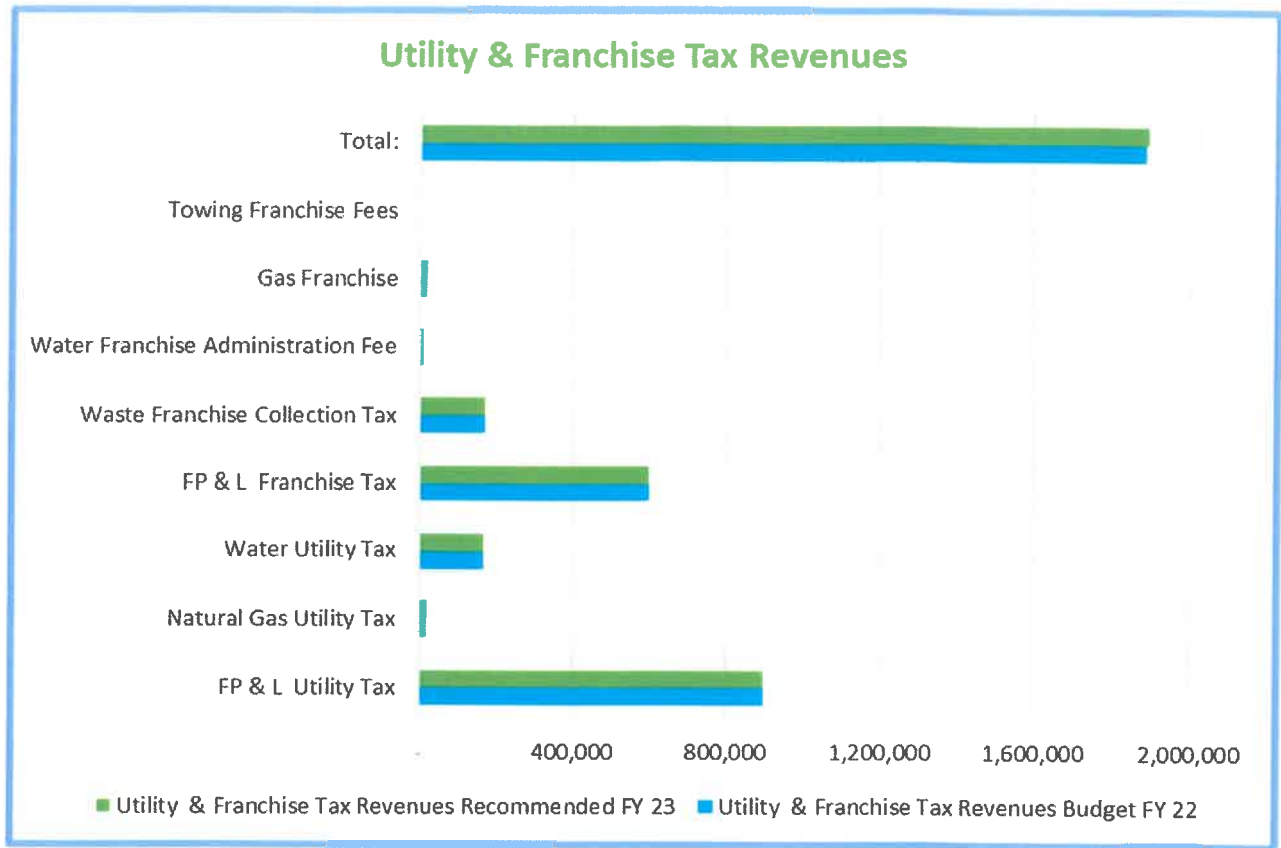
State Shared Revenues

State-shared revenues include municipal revenue sharing, sales tax, the communication services tax (taxes collected on telephone and cellular phone bills) and a portion of state gasoline taxes. They will produce approximately \$1.06 million in revenue to the General Fund next year based on the State's estimates. Revenues continue to be lower than previously projected as the state continues to recover from the financial effects of COVID.

Utility Taxes and Franchise Fees

Franchise fees are collected from FP&L, Waste Pro, TECO Gas and Sal's Towing vary according to the franchise business. Utility taxes are governed by state law and limited to a maximum 10% levy on the statutorily defined portion of utility bills. The utility tax levy in LBTS is 10% on electric and natural gas bills, but only 5% on water service because of the Commission's decision in FY13 to cut that rate in half.

Franchise fees and utility taxes combined are expected to generate approximately \$1.88 million in revenues to the General Fund FY23. They are the second largest source of revenues to the General Fund. As you can see in the chart on the next page, the bulk of these revenues come from Florida Power and Light billings.



This concludes the General Fund Revenue discussion.

General Fund Expenditures

General Fund Department Budgets

With the help of the Department Directors, the Town Manager has worked diligently to provide a budget with few increases outside of Commission directives while continuing to provide the services that the community has come to expect. Inflation in costs for goods and services were addressed in this budget. This resulted in staff proposing several cuts or postponing projects so that we could reduce the reliance on reserves to balance the budget.

The Table below compares the budgets for all General Fund Departments in the current fiscal year to what is proposed for next year.

DEPARTMENT COMPARISONS				
DEPARTMENT	FY22 Amended Budget	FY23 Recommended Budget	Change	
			\$	%
Commission (511.000)	233,275	210,994	(22,281)	-9.6%
Donations-Non Profits (511.100)	63,259	71,490	8,231	13.0%
Visitor Center (511.200)	104,441	85,801	(18,640)	-17.8%
Administration (513.000)	1,131,230	1,103,681	(27,549)	-2.4%
Town Attorney (514.000)	426,000	450,000	24,000	5.6%
General Government (519.000)	936,635	1,187,662	251,027	26.8%
Bus Dev. & Marketing (519.100)	171,413	89,031	(82,382)	-48.1%
Police Department (521.000)	5,472,607	5,778,422	305,815	5.6%
Emergency Medical Services (523.000)	873,699	899,910	26,211	3.0%
Development Services (524.000)	854,111	795,571	(58,540)	-6.9%
Public Works Division (541.100)	2,761,087	2,927,651	166,564	6.0%
Recreation (572.000)	719,384	744,798	25,414	3.5%
Interfund Transfers (581.000)	540,662	-	(540,662)	-100.0%
Total	\$ 14,287,803	\$ 14,345,011	\$ 57,208	0.4%

The largest cost impacts to the General Fund are as follows:

- Contracts continue to see increases. This year, the increases to the Police, Emergency Services (AMR), Code Compliance and Town Attorney resulted in an addition of \$384,726 to the budget.
- Public Works Department is recognizing an increase of \$166,564. This increase includes an additional staff member so that the Department is better responsive to the community's needs. It also integrates the extreme cost increases for utilities and construction contracts. Costs for fleet maintenance have been combined into the Public Works department instead of spreading throughout many departments which also resulted in a slight increase. To keep this increase low, there are several projects that were eliminated from this year's budget and planned for future years.
- The Budget provides for merit increases for employees, whose performance warrants it in accordance with the personnel rules. These increases are particularly important in these tough economic times to show our appreciation to our hard-working employees who ensure that the

Commission directives are implemented, and the Town is kept beautiful. Salaries are a driving force in recruiting and keeping employees in this difficult market and failure to adequately compensate employees will make it increasingly difficult to retain our excellent staff. The financial impact to the budget is an estimated \$147,810.

A description of the departmental changes in their individual budgets is provided in the following pages. The department's individual budgets are discussed in the order in which they appear in the budget worksheet.

Town Commission (511)

-9.55%

The Town Commission budget has been reduced as this year is not an election year and we are not required to budget for elections. In addition, insurance shows a decrease because we budgeted on actual expenditures instead of the anticipated costs. Insurance rates are locked in after the budget is developed. Last year we were able to secure an excellent insurance rate and so the proposed 20% increase is based on the lower value, not the rate that was budgeted. The Commission salaries increased for the first time since October 8, 2016 and we decreased commission expenditures by \$5,000. The overall reduction to this department is 9.55%.

Donations

+13.01%

At the June 28th meeting, the Commission approved donations to fourteen non-profit organizations. For the first time, the Town Commission included funding for both of Lauderdale-By-The-Sea's long standing nonprofit organizations – the LBTS Garden Club and the LBTS Women's Club. The donations increased overall by \$8,231.

Donations to Non-Profit Organizations	
Organization	Amount
Areawide Council on Aging of Broward County	8,490
Broward 2-1-1	6,000
Broward Children's Center	10,000
Center for Hearing and Communication	5,000
Early Learning Coalition of Broward County	2,000
Goodman Jewish Family Services of Broward County	7,500
Hillsboro Lighthouse Preservation Society	2,500
House of Hope, Inc.	5,000
LBTS Merchants' Association	5,000
Lionfish Derby	5,000
South Florida Wildlife Center	5,000
Women in Distress of Broward County, Inc.	3,000
Lauderdale-By-The-Sea Garden Club	1,000
Lauderdale-By-The-Sea Women's Club	6,000
Total	\$ 71,490

Visitor Center (511.200)**-17.85%**

Last year was the Town's first year in managing the Visitor Center as the LBTS Chamber of Commerce had always received a donation from the Town for their management of the Center. After a year under our belt, we have been able to reduce the proposed budget from last year as we realized significant savings in staffing by hiring two part time employees in place of Veronica, who retired in January. We are also proposing to reduce promotional items and printed material to reduce costs. The allocation of Public Works employees in this line item that we had included to identify costs associated with maintaining the building for Chamber purposes was removed so that our accounting of the maintenance of all our public buildings falls under said line item.

Administration (513)**-2.44%**

Administration has been able to realize salary savings with the hiring of several new employees at a lower salary. We are including \$25,000 to contract with a grant writer in hopes of securing funds for future CIP projects. New annual costs for the Town's updated financial program are included in this year's budget.

Attorney (514)**+5.63%**

The Commission approved a 10.62% increase in the Attorney's rate at their June 28th meeting. This was the first such increase since 2017. Staff was able to slightly reduce the overall budget by carefully reviewing costs over the past several years and adjusting the FY23 budget to match historic use.

General Government (519.000)**+26.8%**

The general fund includes general government operations such as marketing and events staff, Pelican Hopper costs, insurance costs, lobbyist fees, costs for Town Clerk requirements (advertising, Granicus, etc.) and our contract with Conceptual Communications. The costs are lower because we predicted the increase in insurance based on actual cost instead of an increase over what was predicted last year. Costs for Town Topics have increased because we are recommending printing and mailing to all households. We will work towards moving residents to a digital format over the next year to reduce this portion of the General budget in future years. We have an opportunity to partner with the City of Pompano Beach and take advantage of their single ridership transportation option. This will be analyzed to determine if it is a good fit for the Town. It is important to note that \$153,000 expenditure for the Pelican Hopper is reimbursed by Broward County Transportation Penny Surtax (this is listed in the budget as a revenue).

Business Development and Marketing**-48.06%**

We have significantly reduced the funds that we allocate toward marketing the Town. This is the second year in a row that we have reduced the advertising and marketing expenses for the Town.

Police**+5.59%**

BSO is contracted with the Town. The Commission approved the BSO budget at their June 14th meeting. This year's budget of \$5,778,422 is an increase of 5.9% over last year.

Emergency Medical Services

+3.0%

The Town contracts with American Medical Response to provide emergency medical services. Their contract, which is through 2025, includes a 3% annual increase.

Development Services

- 6.85%

We allocated fewer funds in salaries because of the newly appointed Director was hired at a reduced rate. This reduction also reduced FICA and FRS allocations for the department. We also adjusted funds to better reflect the time the Director and staff allocate toward the building department (Building fund costs) and reduced the allocation from the general fund.

Public Works

+6.03%

Public Works Department includes over half of our Town employees and as such is the largest line item in the budget (outside of BSO). Staff is asking for one additional employee so that we can cover the Town on Friday – Tuesday (currently we have no staff present on Monday or Tuesday evenings and the amount of work needed to be completed on Weekend evenings continues to increase). We have deferred several of our maintenance and non-urgent projects to future years to accommodate this year's budget constraints. We also did not significantly increase pressure washing for the upcoming year as we anticipate any of the downtown upgrades to be completed toward the end of the FY23 year. Some of the proposed increases in this budget can be attributed to a reallocation of expenses. For example, the costs for maintaining our vehicles were spread over several departments in previous budgets; the FY23 budget has concentrated them into one line item in the Public Works department since Public Works is traditionally responsible for the maintenance of all our vehicles.

Recreation

+3.53%

The Recreation budget has seen a slight increase. The Town's Community Center, which is included as a portion of the Recreation line item, is a highlight of our Town and staff is proposing an 8% increase to provide additional funds to help the Center run more effectively. We have added costs in anticipation of our new Farmer's Market Contract and increased costs associated with the maintenance of our Buoys (our current contractor refused to extend their contract at their current rates). Staff is proposing a new special event, Kids-By-The-Sea, at the beginning of summer to celebrate watersports and the ocean and a resident outdoor movie night. We have increased BugFest budget \$8,000 so that it more accurately reflects the costs to produce the event. After initial discussions with the Commission, the budget does not include the maintenance requirements for a dog park (which would be approximately \$40,000 annually) and therefore the costs associated with establishing and maintaining a dog park were eliminated. This year, our focus will be on obtaining financial partners for some of our events in the hopes of further reducing costs.

This concludes the General Fund Expenditure discussion.

Proprietary (Enterprise) Funds

Proprietary Funds are accounts for services that are provided to the public for a fee. The services provided should be priced to completely offset the cost of providing those services. The Town has three Proprietary Funds – the Building, Parking, and Sewer Funds. These funds are also referred to as Enterprise Funds.

Building Fund

The Florida Legislature adopted regulations that require local governments to create a report to identify the direct and indirect costs of administering the building permitting program, including the revenue and balances carried forward each year. To accommodate this requirement, the Town established a Building Fund in which revenues and expenditures related to the Building Department are accommodated and can be clearly tracked.

This year, the Town's building fund expenditures are set at \$998,833 which is a 7.32% increase over last year. The costs included in this fund are a percentage of the salaries for:

- Director of Development Services
- Assistant Director of Development Services
- Accounting Specialist
- Customer Service Representative
- Director of Finance and Budget
- Planner
- Planning Technician
- Assistant Director of Finance and Budget

The Town is quickly running out of storage space for our permit files. Therefore, staff is proposing a \$100,000 expenditure to scan the historical permit files. By scanning our permit files, we will be better prepared for any damage that may occur due to storms or roof failures. The Building Fund also includes an \$82,300 transfer to the General Fund to account for the use of the Town's building and utilities.

Sewer Fund

The Town owns the sewer system from Pine Avenue to the Town's southern boundary, but we do not have a sewage treatment plant. Instead, we contract with Pompano Beach to accept our wastewater flow and transmit it through their force mains and lift stations to the County's treatment plant on Copans Road. The master sewer agreement with Pompano Beach provides that they maintain our two pump stations (one located on Seagrape Drive and the other located on Hibiscus Ave) and they pay the County for the treatment of our wastewater. Pompano Beach will own the new Palm Club pump station as a part of their wastewater infrastructure which is separate from the Town's infrastructure. The City of Pompano Beach sets the fees to pay for this service on a calendar year and if rate changes are proposed they will be reviewed, and staff will suggest any necessary adjustments that may be warranted.

The Sewer fund is anticipated to increase by 9.57% for a balance of \$1,528,373. Staff proposes allocating \$200,000 to continue the ongoing work to maintain the infrastructure to reduce the need for emergency repairs.

Fire Fund

The Volunteer Fire Department provides fire suppression services to the Town which is paid for through the assessment of a Fire Assessment Fee. This is the third largest source of revenue to the Town, and it is restricted for use for fire services. The Town reviewed the assessment which was presented to the Commission at their July 12th meeting. On July 26, the Commission increased residential assessment by \$17.52 and increase commercial assessment by .02 cents to set aside funds for the potential replacement of the public safety building. The new fire assessment would be \$147.37 for residential and \$0.22 per square foot of commercial building.

Capital Project Fund

The Sources of funding for the Capital Fund in FY23 are listed in the table below.

FUND 300-CAPITAL FUND	FY22	FY23
FUNDING SOURCES	Amended Budget	Proposed
Appropriated Fund Balance	\$2,887,281	\$ 1,148,866
Appropriated El Mar Reserve-Remaining from Pier Point Settlement	\$ 677,566	
Appropriated El Mar Reserve-FDG Fines (Transfer from El Mar Reserve to General CIP)	\$1,650,000	\$ 1,650,000
Interest Earnings	\$ 600	\$ 600
Transfer from Parking Fund	\$1,109,300	\$ 305,000
Transfer from General Fund	\$ 540,662	\$ -
Palm Club Sewer (\$150K-Pompano Beach)	\$ 150,000	\$ -
Palm Club Sewer (\$150K-Broward County)	\$ 150,000	\$ -
State of Florida-Appropriation for Codrington Project	\$ -	\$ 511,000
American Rescue Plan Act Grant	\$1,668,844	\$ 1,668,844
TOTAL REVENUE	\$8,834,253	\$ 5,284,310

Funding for the CIP projects are supplemented from grants and allocations that we will receive from other government entities. The largest allocation to the CIP is the \$1.668 million from the American Rescue Plan Act Grant, the federal government's allocation to municipalities across the United States to assist with projects that offset the impact of COVID. We also received \$150,000 from both Pompano Beach and Broward County to offset costs associated with Palm Club project. Finally, we are proposing a \$305,000 transfer from the Parking Fund to this fund.

It should be noted that the Commission released the restriction for the \$1.65 million payment received from the Florida Development Group that would require their spending on El Mar Drive. Therefore, these funds can be allocated to other CIP projects.

Capital Project Expenditures

The 5-year Capital Improvement Plan (CIP) anticipates the large-scale projects over the upcoming five fiscal years. This plan includes projects such items as paving, stormwater, critical facility upgrades and

other onetime expenses that are not considered standard operations/maintenance. It is important to note the 5-year CIP is living document which changes yearly based on the direction provided by the Commission, completion dates of projects being extended, and/or projects being deferred until a later date to accommodate funding and other issues. By years 3-5, the project costs are estimates only and serve as a placeholder due to unknowns regarding labor and material costs. An explanation of the FY23 CIP follows. The remaining years ('24 - '27) are included in the CIP worksheet tab of this document.

FY23 CIP

EXPENDITURES	Amended Budget	Proposed FY23
A1A Hibiscus Crosswalk	\$ 45,000	COMPLETED
Town Hall Complex Improvements/Town Hall Campus Roof Replacement (Public Works and Development Services)	\$ 321,755	COMPLETED
Bel Air-Seawall Repair-East	\$ 220,297	\$ 215,545
Beach Renourishment	\$ 54,518	COMPLETED
East Tradewind Improvements	\$ 50,000	\$ 75,000
Offsite Roof Replacement		\$ 350,000
Street Project Design-Bougainvilla/Poinciana Drive	\$ 240,000	\$ 110,000
Complete Street Project Construction (Codrington Drive)	\$ 1,254,359	\$ 1,400,000
Canal Dredging (Possible completion in FY23)	\$ 109,954	\$ 231,000
Pedestrian/ADA Improvements (Crosswalks)	\$ 150,000	\$ 150,000
Beach Portal Design		\$ 150,000
Finance Software	\$ 125,000	\$ 98,000
Jarvis Hall A/V Equipment Upgrades		\$ 165,000
Friedt Park Playground Improvement		\$ 700,000
Storm Water Rate Study	\$ 40,000	\$ 60,000
Downtown Commercial Refurbishment Construction		\$ 1,200,000
Roadway Paving and Refurbishment		\$ 300,000
TOTAL EXPENDITURES	\$2,610,883	\$ 5,204,545

The Capital Project Plan for FY22 was aggressive. While the Town was able to initiate many of the projects identified for FY22, delays in securing supplies and their increased costs have led to several of the projects planned to be carried over to FY23. These ongoing projects include:

- Bel Air-Seawall Repair-East (in permitting)
- East Tradewinds Improvements (with contractor for construction cost estimate)
- Street Project Design-Bougainvilla/Poinciana Drive (FY23 start)
- Complete Street Project Construction-Codrington Drive (final design in progress)
- Canal Dredging (in permitting)
- Finance Software (several cohorts completed in FY22)
- Storm Water Rate Study (FY23 start)
- Downtown Commercial Refurbishment Design/Construction (design initiated in 2022)

Projects previously included in FY23 but moved to future years due to funding availability include:

- Complete Street Project Construction: (Bougainvilla/Poinciana-Phase 2)
- Complete Street Project Construction: Design Phase (TBD)

- Beach Portal Construction
- El Prado Park Refurbishment
- Stormwater Tidal Valve Installation
- Street Lighting Upgrades (Phase 1)
- West Plaza Beautification

Parking Fund

The Commission is moving forward with designs to enhance the Downtown which includes eliminating several parking spaces in the downtown area. Therefore, the downtown parking space revenue has been removed from the budget. The Town Commission also agreed to purchase the South Ocean parking lot at their July 12th meeting. We will be increasing the revenue from this lot in stages and that is reflected in the budget. While the revenue will continue to increase over time, the cost to purchase the parking lot is being allocated from the parking fund over four years. A \$2 million payment was allocated in FY22 and the remaining cost (\$3.1 million) will be paid equally over the next three years. Therefore, the fund will remain flat for the next several years as revenues will cover the operating costs and the purchase of the South Ocean lot.

Regular operating expenses were reduced from this Fund as we transferred a portion of the cost for Public Works Supervisor/Parking to Public Works to better reflect the allocation of the employee. Staff is recommending a transfer of \$305,000 from the Parking fund to the Capital Project fund.

Fund Balances and Reserves

The following table provides information on the amounts available in the various reserve and fund balance accounts as of the beginning of this fiscal year, as well as projection on what will be available at the end of the current and next fiscal year.

FUND BALANCES AND RESERVES				
	Actual	Estimated as	Appropriated	Estimated
	9/30/2021	of 9/30/2022	for Use in FY 23	9/30/2023
GENERAL FUND				
Emergency Reserve	2,500,000	2,500,000	-	2,500,000
Unassigned Fund Balance	6,094,081	4,405,329	471,153	3,934,176
Subtotal	\$ 8,594,081	\$ 6,905,329	\$ 471,153	\$ 6,434,176
CAPITAL FUND				
El Mar Drive Improvements-Restricted	677,566	677,566		677,566
Projects	3,097,457	4,043,923	1,148,866	2,895,057
Subtotal	\$ 3,775,023	\$ 4,721,489	\$ 1,148,866	\$ 3,572,623
FIRE FUND Balance-Restricted	\$ 1,708,133	\$ 790,626		\$ 790,626
LET FUND Balance-Restricted	\$ 14,369	\$ 14,369		\$ 14,369
BUILDING FUND	\$ 211,210	\$ 105,222	\$ 30,983	\$ 74,239
PARKING FUND	\$ 6,935,905	\$ 3,826,605	\$ 305,000	\$ 3,521,605
PILOP	\$ 148,871	\$ -		\$ -
SEWER FUND	\$ 1,652,461	\$ 1,452,180	\$ 224,296	\$ 1,227,884



Lauderdale-By-The-Sea, FL

Budget Worksheet Account Summary

For Fiscal: 2022-2023 Period Ending: 08/31/2023

		Defined Budgets				
		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 YTD Activity
Fund: 001 - General Fund						
Department: 000000 - NonDesignated						
001-000000-380200	Appropriated Fund Balance	3,451,341.00	0.00	1,688,752.00	0.00	471,153.00
Department: 000000 - NonDesignated Total:		3,451,341.00	0.00	1,688,752.00	0.00	471,153.00
Department: 301000 - Ad Valorem Property Taxes						
001-301000-311100	Ad Valorem Property Taxes	9,009,684.00	9,152,260.30	8,996,323.00	9,108,721.24	10,112,946.00
Department: 301000 - Ad Valorem Property Taxes Total:		9,009,684.00	9,152,260.30	8,996,323.00	9,108,721.24	10,112,946.00
Department: 301100 - Utility Taxes						
001-301100-311101	Fpl Utility Tax	830,000.00	897,597.92	897,700.00	679,734.94	898,000.00
001-301100-311440	Gas Utility Tax	16,500.00	15,913.24	18,000.00	15,673.70	20,000.00
001-301100-314300	Water Utility Tax	165,000.00	164,899.55	167,400.00	147,278.21	168,000.00
Department: 301100 - Utility Taxes Total:		1,011,500.00	1,078,410.71	1,083,100.00	842,686.85	1,086,000.00
Department: 301600 - Francise Taxes						
001-301600-313100	Fl Power & Light Franchise	600,000.00	605,865.51	600,500.00	495,309.94	600,000.00
001-301600-313300	Waste Franchise Collection	110,000.00	138,025.65	171,000.00	74,835.43	170,000.00
001-301600-313301	Waste Franchise Adm-fee	9,000.00	9,458.07	9,000.00	25,748.40	9,000.00
001-301600-313400	Gas Franchise	10,000.00	14,758.52	19,000.00	20,413.15	22,000.00
001-301600-313600	Towing Franchise Fees	600.00	480.00	700.00	580.00	800.00
Department: 301600 - Francise Taxes Total:		729,600.00	768,587.75	800,200.00	616,886.92	801,800.00
Department: 302000 - Licenses & Permits						
001-302000-321100	Business License Taxes	75,000.00	88,605.85	86,000.00	87,733.10	100,000.00
001-302000-321110	Sidewalk Cafe Row	35,000.00	1,354.33	40,000.00	84,558.40	80,000.00
001-302000-322150	Miscellaneous Permits	0.00	0.00	500.00	490.00	1,000.00
001-302000-322250	Zoning Permit & Fees	0.00	0.00	0.00	1,230.00	2,500.00
001-302000-322400	Sign Permits	1,325.00	210.00	3,000.00	660.00	3,000.00
Department: 302000 - Licenses & Permits Total:		111,325.00	90,170.18	129,500.00	174,671.50	186,500.00
Department: 303000 - Intergovernmental Revenues						
001-303000-311120	Municipal Revenue Sharing	150,000.00	179,164.81	169,000.00	151,716.85	170,000.00

Budget Worksheet

For Fiscal: 2022-2023 Period Ending: 08/31/2023

Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
001-303000-311150	Alcoholic Beverage License	15,000.00	13,740.63	16,700.00	97.89	16,700.00	0.00
001-303000-311180	Sales Tax	390,000.00	444,888.02	422,700.00	393,123.61	450,000.00	0.00
001-303000-312410	Local Op Gas Tax 1 - 6 Cent	60,000.00	59,121.16	67,499.00	48,196.70	67,500.00	0.00
001-303000-312420	Local Op Gas Tax 2 - 5 Cent	46,630.00	41,454.89	47,857.00	34,067.01	48,000.00	0.00
001-303000-315100	Communication Service Tax	320,000.00	292,885.87	321,000.00	236,312.10	325,000.00	0.00
001-303000-334910	Bcc-senior Center Grant	19,233.00	19,233.00	19,233.00	19,801.00	19,045.00	0.00
001-303000-334914	Bcc-transportation Grant	150,000.00	100,742.26	150,000.00	54,948.52	150,000.00	0.00
001-303000-334915	Fdot-reimbursable Grant	18,064.00	18,606.20	18,606.00	0.00	18,064.00	0.00
001-303000-334930	Emergency Supplemental Fund	412,464.00	412,464.77	0.00	0.00	0.00	0.00
001-303000-334932	Dune Management Grant	0.00	0.00	30,000.00	0.00	0.00	0.00
001-303000-343400	Recycling Revenue	0.00	1,201.13	0.00	960.93	0.00	0.00
Department: 303000 - Intergovernmental Revenues Total:		1,581,391.00	1,583,502.74	1,262,595.00	939,224.61	1,264,309.00	0.00
Department: 304000 - Charges for Services							
001-304000-343902	Site Plan Application Fees	1,650.00	250.00	1,650.00	1,350.00	2,000.00	0.00
001-304000-347500	Tennis - Shuffle Key	9,200.00	9,530.00	6,000.00	12,090.00	11,000.00	0.00
Department: 304000 - Charges for Services Total:		10,850.00	9,780.00	7,650.00	13,440.00	13,000.00	0.00
Department: 305000 - Fines & Forfeitures							
001-305000-354150	Fines,trafficviolation,citatio	30,000.00	12,084.31	32,000.00	14,041.89	32,000.00	0.00
001-305000-354160	Code Enforcement Fines	40,000.00	22,967.30	25,000.00	19,115.00	30,000.00	0.00
001-305000-359100	Other Fines & Alarms	1,500.00	5,100.00	3,000.00	1,500.00	3,000.00	0.00
Department: 305000 - Fines & Forfeitures Total:		71,500.00	40,151.61	60,000.00	34,656.89	65,000.00	0.00
Department: 306000 - Miscellaneous Revenues							
001-306000-361100	Interest Earnings	35,800.00	4,302.84	30,000.00	3,214.95	6,000.00	0.00
001-306000-362000	Rent/lease Royalties	69,820.00	76,998.17	79,503.00	69,441.16	79,503.00	0.00
001-306000-365400	Recycling Revenue	0.00	0.00	0.00	2,501.60	5,000.00	0.00
001-306000-366100	Donations	5,000.00	6,850.00	6,000.00	17,050.00	10,000.00	0.00
001-306000-369100	Miscellaneous Revenues	36,308.00	75,085.59	75,000.00	86,029.00	80,000.00	0.00
001-306000-369200	Miscellaneous Applications	18,975.00	12,213.00	15,000.00	7,190.00	15,000.00	0.00
001-306000-369201	Miscellaneous Merchandisesal	300.00	94.00	0.00	469.00	0.00	0.00
001-306000-369250	Recreational Activities Fee	1,250.00	155.00	1,430.00	850.00	1,250.00	0.00
001-306000-369500	miscellaneous Lobbyist	600.00	450.00	250.00	400.00	250.00	0.00

Budget Worksheet

For Fiscal: 2022-2023 Period Ending: 08/31/2023

Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
001-306000-369901	Insurance Reimbursement	3,281.00	42,541.52	30,500.00	2,083.99	15,000.00	0.00
Department: 306000 - Miscellaneous Revenues Total:		171,334.00	218,690.12	237,683.00	189,229.70	212,003.00	0.00
Department: 511000 - Commission							
001-511000-500110	Commission Salaries	66,000.00	65,407.39	68,415.00	59,773.77	80,843.00	0.00
001-511000-500210	Employer Fica Taxes	5,000.00	4,212.07	5,234.00	4,516.51	6,185.00	0.00
001-511000-500220	Retirement	32,500.00	33,596.74	35,179.00	32,794.87	46,081.00	0.00
001-511000-500230	Group Insurance	64,200.00	65,403.28	82,347.00	44,570.14	54,185.00	0.00
001-511000-500345	Contractual Services	4,500.00	6,581.43	4,500.00	3,862.50	4,500.00	0.00
001-511000-500510	Office Supplies	175.00	0.00	500.00	275.00	500.00	0.00
001-511000-500512	Elections	0.00	0.00	13,400.00	772.81	0.00	0.00
001-511000-500540	Dues & Subscriptions	1,725.00	1,154.30	2,700.00	969.10	2,700.00	0.00
001-511000-500545	Training	2,000.00	1,745.91	6,000.00	0.00	6,000.00	0.00
001-511000-500550	Operating Expenses	9,500.00	2,507.65	15,000.00	10,528.24	10,000.00	0.00
Department: 511000 - Commission Total:		185,600.00	180,608.77	233,275.00	158,062.94	210,994.00	0.00
Department: 511100 - Donation-Non Profits							
001-511100-500820	Donations-aids To Private Org	53,259.00	53,259.00	63,259.00	50,259.00	71,490.00	0.00
Department: 511100 - Donation-Non Profits Total:		53,259.00	53,259.00	63,259.00	50,259.00	71,490.00	0.00
Department: 511200 - Visitor Center							
001-511200-500120	Regular Salaries	14,376.00	14,376.90	13,427.00	11,259.55	37,128.00	0.00
001-511200-500140	Overtime Salaries	1,500.00	469.05	1,500.00	250.21	0.00	0.00
001-511200-500210	Employer Fica Taxes	1,000.00	1,230.29	1,142.00	864.23	2,841.00	0.00
001-511200-500220	Retirement	1,300.00	1,437.70	1,453.00	1,474.48	4,422.00	0.00
001-511200-500230	Group Insurance	3,900.00	3,260.16	4,019.00	2,498.04	0.00	0.00
001-511200-500340	Sewer/wastewater	2,700.00	2,961.11	3,300.00	2,841.14	3,500.00	0.00
001-511200-500345	Contractual Services	29,900.00	26,900.00	0.00	0.00	0.00	0.00
001-511200-500430	Electric Service	1,600.00	1,280.85	1,600.00	1,086.66	1,600.00	0.00
001-511200-500431	Water Service	7,369.00	7,369.48	3,000.00	3,058.47	4,200.00	0.00
001-511200-500463	Service Maintenance Contracts	0.00	0.00	0.00	0.00	3,000.00	0.00
001-511200-500520	Bldg. Maintenance	10,000.00	5,030.30	10,000.00	662.50	10,240.00	0.00
001-511200-500550	Operating Expenses	30,000.00	22,125.25	10,000.00	1,220.79	15,370.00	0.00
001-511200-500553	Visitor Center Staff Salaries	0.00	0.00	55,000.00	17,206.52	0.00	0.00

Budget Worksheet

For Fiscal: 2022-2023 Period Ending: 08/31/2023

Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
001-511200-500640	Capital Outlay - Equip & Mach	6,000.00	0.00	0.00	0.00	3,500.00	0.00
Department: 511200 - Visitor Center Total:		109,645.00	86,441.09	104,441.00	42,422.59	85,801.00	0.00
Department: 513000 - Administration							
001-513000-500120	Regular Salaries	732,771.00	732,771.80	596,812.00	488,331.53	596,812.00	0.00
001-513000-500121	Temporary Salaries/ Interns	0.00	0.00	15,000.00	2,401.50	0.00	0.00
001-513000-500140	Overtime Salaries	2,500.00	633.78	2,500.00	555.62	3,500.00	0.00
001-513000-500210	Employer Fica Taxes	52,705.00	52,705.35	45,848.00	61,827.07	46,750.00	0.00
001-513000-500220	Retirement	100,300.00	99,623.50	101,767.00	84,433.11	118,212.00	0.00
001-513000-500230	Group Insurance	136,846.00	125,930.51	156,748.00	86,093.89	102,707.00	0.00
001-513000-500315	Professional Services	50,000.00	1,650.00	54,000.00	0.00	29,000.00	0.00
001-513000-500320	Audit Expense	34,350.00	31,000.00	38,000.00	31,500.00	42,500.00	0.00
001-513000-500344	Hr Expenses	9,000.00	2,808.84	5,000.00	4,880.40	5,000.00	0.00
001-513000-500345	Contractual Services	36,511.00	36,511.98	45,840.00	47,052.06	40,000.00	0.00
001-513000-500463	Service Maintenance Contracts	43,900.00	34,081.91	21,300.00	19,039.97	58,000.00	0.00
001-513000-500506	Printing & Binding	3,400.00	3,507.00	3,500.00	1,815.04	3,500.00	0.00
001-513000-500508	Postage	4,500.00	5,243.54	4,500.00	5,303.55	5,500.00	0.00
001-513000-500510	Office Supplies	7,500.00	4,463.10	6,000.00	3,322.28	4,500.00	0.00
001-513000-500540	Dues & Subscriptions	8,000.00	5,516.72	7,795.00	4,705.00	8,200.00	0.00
001-513000-500545	Training	10,000.00	4,810.49	10,800.00	7,118.34	18,500.00	0.00
001-513000-500550	Operating Expenses	18,886.00	19,373.60	15,820.00	17,024.64	21,000.00	0.00
Department: 513000 - Administration Total:		1,251,169.00	1,160,632.12	1,131,230.00	865,404.00	1,103,681.00	0.00
Department: 514000 - Town Attorney							
001-514000-500310	Legal Expense	328,406.00	328,406.68	315,000.00	233,568.80	348,500.00	0.00
001-514000-500314	Litigation	100,000.00	5,536.45	105,000.00	187.79	94,860.00	0.00
001-514000-500319	Ethics Research, Training & Op	8,000.00	4,906.40	6,000.00	5,378.80	6,640.00	0.00
Department: 514000 - Town Attorney Total:		436,406.00	338,849.53	426,000.00	239,135.39	450,000.00	0.00
Department: 519000 - General							
001-519000-500120	Regular Salaries	80,307.00	80,307.88	162,750.00	126,531.28	136,894.00	0.00
001-519000-500140	Overtime Salaries	0.00	0.00	0.00	281.25	5,000.00	0.00
001-519000-500210	Employer Fica Taxes	6,200.00	6,198.69	12,451.00	9,465.81	11,238.00	0.00
001-519000-500220	Retirement	8,000.00	8,757.21	17,610.00	12,494.53	17,496.00	0.00

Budget Worksheet

For Fiscal: 2022-2023 Period Ending: 08/31/2023

Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
001-519000-500230	Group Insurance	15,260.00	13,683.61	33,808.00	17,273.15	23,150.00	0.00
001-519000-500311	Advertisements	7,000.00	4,487.76	12,000.00	11,835.74	12,500.00	0.00
001-519000-500313	Legal Exp- Other Issues	5,000.00	5,130.20	0.00	0.00	0.00	0.00
001-519000-500315	Professional Services	50,000.00	30,000.00	40,000.00	43,936.09	103,530.00	0.00
001-519000-500345	Contractual Services	31,000.00	21,069.72	40,200.00	9,109.62	63,350.00	0.00
001-519000-500349	Community Bus	190,000.00	103,729.40	160,216.00	93,923.11	328,187.00	0.00
001-519000-500451	Auto, Property & Liability Ins	135,000.00	121,691.15	134,800.00	129,134.66	157,000.00	0.00
001-519000-500452	Workers Compensation Insur	50,000.00	40,116.00	44,000.00	38,741.00	52,000.00	0.00
001-519000-500463	Service Maintenance Contracts	0.00	0.00	12,000.00	2,215.84	66,000.00	0.00
001-519000-500497	Contingency	100,000.00	0.00	100,000.00	1,200.84	100,000.00	0.00
001-519000-500506	Printing & Binding	14,500.00	8,353.00	18,500.00	15,459.02	40,292.00	0.00
001-519000-500508	Postage	3,000.00	299.00	3,000.00	0.00	0.00	0.00
001-519000-500511	Computer Expense	112,000.00	82,150.62	91,575.00	98,942.51	10,000.00	0.00
001-519000-500525	Uniform Expense	200.00	433.02	225.00	0.00	225.00	0.00
001-519000-500540	Dues & Subscriptions	500.00	0.00	0.00	0.00	0.00	0.00
001-519000-500545	Training	3,000.00	75.00	500.00	0.00	500.00	0.00
001-519000-500550	Operating Expenses	40,000.00	19,239.34	23,000.00	31,395.96	27,900.00	0.00
001-519000-500552	Recycling And Solid Waste Exp	83,600.00	33,164.53	30,000.00	4,732.11	32,400.00	0.00
001-519000-500640	Capital Outlay - Equipt & Mach	53,700.00	0.00	0.00	30,340.19	0.00	0.00
Department: 519000 - General Total:		988,267.00	578,886.13	936,635.00	677,012.71	1,187,662.00	0.00
Department: 519100 - Business Dev & Marketing							
001-519100-500311	Advertisements	80,000.00	40,769.05	34,700.00	6,447.34	20,000.00	0.00
001-519100-500315	Professional Services	50,000.00	54,324.49	91,500.00	26,004.56	50,000.00	0.00
001-519100-500345	Contractual Services	18,058.00	11,333.21	17,758.00	8,480.69	6,138.00	0.00
001-519100-500495	Special Events	15,000.00	1,217.32	9,400.00	4,023.80	0.00	0.00
001-519100-500506	Printing & Binding	19,121.00	11,413.44	15,275.00	1,112.15	9,948.00	0.00
001-519100-500540	Dues & Subscriptions	2,286.00	625.50	1,780.00	804.51	1,945.00	0.00
001-519100-500550	Operating Expenses	1,000.00	116.14	1,000.00	0.00	1,000.00	0.00
Department: 519100 - Business Dev & Marketing Total:		185,465.00	119,799.15	171,413.00	46,873.05	89,031.00	0.00
Department: 521000 - Police Department							
001-521000-500141	Bso Overtime	0.00	0.00	80,000.00	56,945.81	80,000.00	0.00

Budget Worksheet

For Fiscal: 2022-2023 Period Ending: 08/31/2023

Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
001-521000-500345	Contractual Services	5,164,556.00	5,158,861.56	5,378,907.00	4,930,664.72	5,681,422.00	0.00
001-521000-500352	Contract Services	5,000.00	4,996.19	5,000.00	4,996.19	6,000.00	0.00
001-521000-500520	Bldg. Maintenance	1,500.00	1,495.00	1,500.00	429.00	2,000.00	0.00
001-521000-500550	Operating Expenses	5,000.00	4,573.00	5,000.00	3,410.97	6,000.00	0.00
001-521000-500640	Capital Outlay - Equip & Mach	36,676.00	15,755.84	2,200.00	2,375.00	3,000.00	0.00
Department: 521000 - Police Department Total:		5,212,732.00	5,185,681.59	5,472,607.00	4,998,821.69	5,778,422.00	0.00
Department: 523000 - Emergency Medical Services							
001-523000-500345	Contractual Services	848,251.00	848,250.96	873,699.00	873,699.00	899,910.00	0.00
Department: 523000 - Emergency Medical Services Total:		848,251.00	848,250.96	873,699.00	873,699.00	899,910.00	0.00
Department: 524000 - Development Services							
001-524000-500120	Regular Salaries	263,000.00	207,155.68	272,842.00	200,571.82	254,701.00	0.00
001-524000-500121	Temporary Salaries/ Interns	7,500.00	0.00	0.00	0.00	0.00	0.00
001-524000-500140	Overtime Salaries	5,000.00	308.40	5,000.00	284.94	6,000.00	0.00
001-524000-500210	Employer Fica Taxes	22,544.00	15,195.84	21,255.00	15,020.23	19,644.00	0.00
001-524000-500220	Retirement	56,824.00	52,893.06	61,131.00	38,551.75	44,922.00	0.00
001-524000-500230	Group Insurance	54,210.00	56,554.54	74,259.00	30,756.65	50,804.00	0.00
001-524000-500315	Professional Services	152,000.00	45,347.26	66,500.00	47,507.15	55,000.00	0.00
001-524000-500345	Contractual Services	301,600.00	296,899.82	319,574.00	258,709.83	325,000.00	0.00
001-524000-500461	Vehicle Maintenance	250.00	64.95	250.00	85.88	0.00	0.00
001-524000-500462	Fuel	500.00	109.50	500.00	334.51	0.00	0.00
001-524000-500463	Service Maintenance Contracts	5,200.00	1,952.83	6,600.00	3,761.10	6,600.00	0.00
001-524000-500506	Printing & Binding	1,300.00	1,283.56	1,300.00	3,737.49	4,000.00	0.00
001-524000-500508	Postage	5,000.00	1,719.34	5,000.00	289.26	4,000.00	0.00
001-524000-500510	Office Supplies	2,500.00	976.74	2,500.00	506.69	3,000.00	0.00
001-524000-500525	Uniform Expense	600.00	185.58	600.00	0.00	400.00	0.00
001-524000-500540	Dues & Subscriptions	4,000.00	1,188.31	3,300.00	0.00	4,300.00	0.00
001-524000-500545	Training	7,000.00	1,609.17	4,500.00	584.00	7,000.00	0.00
001-524000-500550	Operating Expenses	9,000.00	5,913.29	9,000.00	2,260.48	10,200.00	0.00
001-524000-500630	Cap Outlay Imp Other Than Bld	4,200.00	4,200.00	0.00	0.00	0.00	0.00
001-524000-500640	Capital Outlay - Equip & Mach	0.00	0.00	0.00	8,400.00	0.00	0.00
Department: 524000 - Development Services Total:		902,228.00	693,557.87	854,111.00	611,361.78	795,571.00	0.00

Budget Worksheet

For Fiscal: 2022-2023 Period Ending: 08/31/2023

Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
Department: 541100 - Mun Srvsc - Public Works Div							
001-541100-500120	Regular Salaries	862,688.00	862,688.61	888,471.00	803,252.41	951,193.00	0.00
001-541100-500140	Overtime Salaries	50,000.00	26,669.56	50,000.00	32,573.67	55,000.00	0.00
001-541100-500210	Employer Fica Taxes	66,761.00	66,761.50	71,793.00	63,525.46	76,974.00	0.00
001-541100-500220	Retirement	113,432.00	117,597.86	112,979.00	97,586.98	134,288.00	0.00
001-541100-500230	Group Insurance	265,162.00	229,762.94	285,494.00	164,608.18	220,606.00	0.00
001-541100-500315	Professional Services	40,000.00	18,738.46	75,000.00	75,883.23	50,000.00	0.00
001-541100-500340	Sewer/wastewater	13,600.00	10,146.71	14,000.00	8,513.27	14,000.00	0.00
001-541100-500345	Contractual Services	226,878.00	189,268.19	322,817.00	179,638.15	363,100.00	0.00
001-541100-500410	Communications	53,215.00	53,215.12	41,800.00	51,816.87	47,000.00	0.00
001-541100-500430	Electric Service	42,000.00	44,634.21	48,000.00	40,938.98	48,000.00	0.00
001-541100-500431	Water Service	166,997.00	166,997.10	160,000.00	145,225.89	160,000.00	0.00
001-541100-500433	Electric Service-streets	55,000.00	55,238.36	62,500.00	51,223.54	62,500.00	0.00
001-541100-500445	Equip Rent/lease	17,272.00	17,272.07	17,500.00	11,314.92	20,000.00	0.00
001-541100-500460	Equipment Maintenance	20,000.00	32,334.07	27,080.00	11,305.33	25,000.00	0.00
001-541100-500461	Vehicle Maintenance	14,000.00	14,596.51	14,000.00	13,071.75	14,000.00	0.00
001-541100-500462	Fuel	25,156.00	25,156.06	24,000.00	32,744.15	50,000.00	0.00
001-541100-500463	Service Maintenance Contracts	15,890.00	15,890.57	20,705.00	26,202.55	20,705.00	0.00
001-541100-500470	Radio Maintenance	2,400.00	0.00	2,400.00	0.00	3,000.00	0.00
001-541100-500498	Storm Drain Rehab/maint	80,000.00	54,065.00	50,000.00	12,455.63	107,500.00	0.00
001-541100-500508	Postage	400.00	209.01	250.00	88.21	250.00	0.00
001-541100-500510	Office Supplies	2,000.00	590.92	1,750.00	0.00	1,750.00	0.00
001-541100-500520	Bldg. Maintenance	65,000.00	65,816.80	65,000.00	58,070.44	70,000.00	0.00
001-541100-500525	Uniform Expense	18,539.00	18,539.02	12,000.00	17,111.15	18,000.00	0.00
001-541100-500529	Street Light Maintenance	51,293.00	51,293.52	35,000.00	44,605.27	45,000.00	0.00
001-541100-500530	Street Maint Repair Supply	90,000.00	57,020.67	85,000.00	23,568.35	100,000.00	0.00
001-541100-500531	Grounds Maint/landscaping	40,000.00	34,800.46	50,000.00	41,559.68	50,000.00	0.00
001-541100-500532	Signs	15,000.00	13,479.10	12,500.00	9,319.09	12,500.00	0.00
001-541100-500534	Sidewalk Maint Repair	25,000.00	13,369.29	15,000.00	18,153.67	12,500.00	0.00
001-541100-500535	Flags	3,998.00	3,998.17	2,500.00	694.20	3,000.00	0.00
001-541100-500540	Dues & Subscriptions	1,500.00	2,939.78	2,285.00	1,645.00	2,285.00	0.00

Budget Worksheet

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Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
001-541100-500545	Training	6,800.00	3,814.74	6,000.00	2,746.07	6,000.00	0.00
001-541100-500547	Hurricane Expenditure	25,000.00	0.00	20,000.00	0.00	10,000.00	0.00
001-541100-500550	Operating Expenses	75,847.00	77,075.89	70,000.00	64,071.34	70,000.00	0.00
001-541100-500624	Capital Outlay-bldg. Improvem	159,500.00	89,062.93	50,000.00	36,320.00	50,000.00	0.00
001-541100-500640	Capital Outlay - Equipt & Mach	20,825.00	5,470.26	6,000.00	11,777.66	13,500.00	0.00
001-541100-500644	Capital Outlay-vehicles	43,710.00	27,013.89	39,263.00	39,133.45	40,000.00	0.00
Department: 541100 - Mun Srvsc - Public Works Div Total:		2,774,863.00	2,465,527.35	2,761,087.00	2,190,744.54	2,927,651.00	0.00
Department: 572000 - Recreation							
001-572000-500311	Advertisements	1,650.00	393.07	1,800.00	1,321.00	1,800.00	0.00
001-572000-500342	Senior Rec. Ctr. Contract	90,000.00	79,579.96	94,834.00	86,934.19	102,698.00	0.00
001-572000-500343	Beach Maintenance Contract	264,000.00	247,158.50	264,000.00	205,000.00	264,000.00	0.00
001-572000-500345	Contractual Services	26,500.00	26,500.00	11,000.00	4,000.00	6,000.00	0.00
001-572000-500347	Programs	8,500.00	1,350.00	8,000.00	4,695.00	24,300.00	0.00
001-572000-500430	Electric Service	800.00	544.52	600.00	530.54	600.00	0.00
001-572000-500460	Equipment Maintenance	13,687.00	14,445.64	8,000.00	11,471.55	8,000.00	0.00
001-572000-500469	Buoy Maintenance	9,000.00	5,599.30	9,000.00	0.00	17,000.00	0.00
001-572000-500495	Special Events	70,000.00	62,371.89	105,000.00	87,576.94	179,400.00	0.00
001-572000-500510	Office Supplies	650.00	0.00	650.00	1,299.15	1,000.00	0.00
001-572000-500520	Bldg. Maintenance	45,000.00	41,552.32	45,000.00	14,856.97	30,000.00	0.00
001-572000-500536	Sea Oats	12,000.00	3,119.20	12,000.00	1,670.00	10,000.00	0.00
001-572000-500550	Operating Expenses	98,923.00	107,147.99	112,000.00	54,333.93	75,000.00	0.00
001-572000-500640	Capital Outlay - Equipt & Mach	32,500.00	41,904.80	47,500.00	6,590.00	25,000.00	0.00
Department: 572000 - Recreation Total:		673,210.00	631,667.19	719,384.00	480,279.27	744,798.00	0.00
Department: 581100 - Interfund Transfers							
001-581100-380102	Transfer From Bldg-oh Costs	0.00	0.00	0.00	0.00	82,300.00	0.00
001-581100-380115	Transfer From Fire - Oh Costs	22,000.00	22,000.00	22,000.00	16,500.00	50,000.00	0.00
001-581100-381106	Transfer From Parking Fund	801,527.00	400,763.50	0.00	0.00	0.00	0.00
001-581100-500910	Transfer To Cip Fund	2,401,467.00	1,650,000.00	540,662.00	405,496.50	0.00	0.00
001-581100-500915	Transfer To Parking Fund	949,490.00	949,490.00	0.00	0.00	0.00	0.00
Department: 581100 - Interfund Transfers Surplus (Deficit):		-2,527,430.00	-2,176,726.50	-518,662.00	-388,996.50	132,300.00	0.00
Fund: 001 - General Fund Surplus (Deficit):		0.00	-1,578,333.84	0.00	296,445.25	0.00	0.00

Budget Worksheet

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Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
Fund: 101 - Special Revenue-Police Conf							
Department: 306000 - Miscellaneous Revenues							
101-306000-369100	Miscellaneous Revenues	0.00	626.40	0.00	1,070.31	0.00	0.00
Department: 306000 - Miscellaneous Revenues Total:		0.00	626.40	0.00	1,070.31	0.00	0.00
Fund: 101 - Special Revenue-Police Conf Total:		0.00	626.40	0.00	1,070.31	0.00	0.00
Fund: 102 - Building Fund							
Department: 000000 - NonDesignated							
102-000000-380200	Appropriated Fund Balance	0.00	0.00	105,998.00	0.00	30,983.00	0.00
Department: 000000 - NonDesignated Total:		0.00	0.00	105,998.00	0.00	30,983.00	0.00
Department: 302100 - Building Permit and Inpection							
102-302100-322100	Building Permits	944,610.00	1,123,184.90	808,183.00	1,719,965.59	950,850.00	0.00
102-302100-322105	Fire Plan Review Fees	10,000.00	15,512.83	16,500.00	15,462.38	17,000.00	0.00
Department: 302100 - Building Permit and Inpection Total:		954,610.00	1,138,697.73	824,683.00	1,735,427.97	967,850.00	0.00
Department: 524100 - Building							
102-524100-500120	Regular Salaries	73,650.00	54,961.93	80,642.00	53,714.75	80,612.00	0.00
102-524100-500210	Employer Fica Taxes	5,700.00	4,821.03	6,170.00	4,513.63	6,167.00	0.00
102-524100-500220	Retirement	13,000.00	7,452.56	15,802.00	6,661.53	18,328.00	0.00
102-524100-500230	Group Insurance	17,154.00	14,714.20	22,069.00	10,072.46	14,926.00	0.00
102-524100-500310	Legal Expense	5,000.00	0.00	0.00	0.00	0.00	0.00
102-524100-500315	Professional Services	0.00	0.00	100,000.00	0.00	100,000.00	0.00
102-524100-500402	Building Permit Services	839,679.00	839,679.15	650,000.00	701,825.25	665,000.00	0.00
102-524100-500550	Operating Expenses	427.00	426.79	0.00	0.00	1,500.00	0.00
102-524100-500624	Capital Outlay-bldg. Improvem	0.00	0.00	55,998.00	0.00	30,000.00	0.00
102-524100-581001	Transfer To GF-OH Costs	0.00	0.00	0.00	0.00	82,300.00	0.00
Department: 524100 - Building Total:		954,610.00	922,055.66	930,681.00	776,787.62	998,833.00	0.00
Fund: 102 - Building Fund Surplus (Deficit):		0.00	216,642.07	0.00	958,640.35	0.00	0.00
Fund: 103 - Sewer Fund							
Department: 000000 - NonDesignated							
103-000000-380200	Appropriated Fund Balance	100,000.00	0.00	200,281.00	0.00	224,296.00	0.00
Department: 000000 - NonDesignated Total:		100,000.00	0.00	200,281.00	0.00	224,296.00	0.00
Department: 304000 - Charges for Services							
103-304000-343500	Sewer Fees	1,128,896.00	1,303,077.39	1,193,155.00	1,095,528.33	1,303,077.00	0.00
Department: 304000 - Charges for Services Total:		1,128,896.00	1,303,077.39	1,193,155.00	1,095,528.33	1,303,077.00	0.00

Budget Worksheet

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Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
Department: 306000 - Miscellaneous Revenues							
103-306000-361100	Interest Earnings	2,000.00	201.45	1,500.00	168.39	1,000.00	0.00
Department: 306000 - Miscellaneous Revenues Total:		2,000.00	201.45	1,500.00	168.39	1,000.00	0.00
Department: 535000 - Sanitary Sewers							
103-535000-500120	Regular Salaries	78,000.00	77,233.95	58,968.00	68,175.07	73,880.00	0.00
103-535000-500140	Overtime Salaries	5,250.00	4,952.97	5,250.00	4,649.74	5,500.00	0.00
103-535000-500210	Employer Fica Taxes	6,200.00	6,265.80	4,913.00	5,702.70	6,073.00	0.00
103-535000-500220	Retirement	15,500.00	12,395.25	10,422.00	10,037.86	15,126.00	0.00
103-535000-500230	Group Insurance	11,178.00	8,922.24	8,773.00	4,723.82	9,184.00	0.00
103-535000-500315	Professional Services	12,500.00	0.00	3,000.00	0.00	3,000.00	0.00
103-535000-500340	Sewer/wastewater	680,340.00	787,983.52	800,000.00	602,530.71	850,000.00	0.00
103-535000-500345	Contractual Services	88,000.00	17,379.60	18,000.00	12,910.82	60,000.00	0.00
103-535000-500430	Electric Service	18,000.00	20,346.35	24,000.00	14,130.68	24,000.00	0.00
103-535000-500431	Water Service	360.00	249.26	360.00	236.82	360.00	0.00
103-535000-500459	Sewer Line Maintenance	117,500.00	7,874.75	280,000.00	37,643.26	300,000.00	0.00
103-535000-500465	Pump Station Maintenance	3,000.00	376.94	3,000.00	0.00	3,000.00	0.00
103-535000-500497	Contingency	100,000.00	82,121.00	100,000.00	0.00	100,000.00	0.00
103-535000-500506	Printing & Binding	0.00	0.00	1,000.00	0.00	1,000.00	0.00
103-535000-500550	Operating Expenses	2,250.00	2,530.05	2,250.00	59.09	2,250.00	0.00
103-535000-500630	Cap Outlay Imp Other Than Bld	71,993.00	0.00	75,000.00	50,964.16	75,000.00	0.00
103-535000-500640	Capital Outlay - Equip & Mach	20,825.00	0.00	0.00	0.00	0.00	0.00
103-535000-500750	Depreciation Expense	0.00	71,572.00	0.00	0.00	0.00	0.00
103-535000-536000	Pension Expense	0.00	-9,825.00	0.00	0.00	0.00	0.00
Department: 535000 - Sanitary Sewers Total:		1,230,896.00	1,090,378.68	1,394,936.00	811,764.73	1,528,373.00	0.00
Fund: 103 - Sewer Fund Surplus (Deficit):		0.00	212,900.16	0.00	283,931.99	0.00	0.00
Fund: 115 - Fire Fund							
Department: 000000 - NonDesignated							
115-000000-380203	Appropriation From Fire Fund	0.00	0.00	917,507.00	0.00	1,175,350.00	0.00
Department: 000000 - NonDesignated Total:		0.00	0.00	917,507.00	0.00	1,175,350.00	0.00
Department: 301050 - Fire Assessment							
115-301050-311200	Property Tax-fire Assessment	1,031,646.00	1,051,359.93	1,012,348.00	1,029,788.03	1,134,209.00	0.00
Department: 301050 - Fire Assessment Total:		1,031,646.00	1,051,359.93	1,012,348.00	1,029,788.03	1,134,209.00	0.00

Budget Worksheet

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Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
Department: 304000 - Charges for Services							
115-304000-342210	Fire Inspection Fees	33,000.00	34,807.74	33,900.00	35,656.74	34,808.00	0.00
Department: 304000 - Charges for Services Total:		33,000.00	34,807.74	33,900.00	35,656.74	34,808.00	0.00
Department: 306000 - Miscellaneous Revenues							
115-306000-361100	Interest Earnings	1,500.00	223.68	1,000.00	200.04	0.00	0.00
115-306000-369100	Miscellaneous Revenues	0.00	0.00	0.00	50.00	0.00	0.00
Department: 306000 - Miscellaneous Revenues Total:		1,500.00	223.68	1,000.00	250.04	0.00	0.00
Department: 522000 - Fire Department							
115-522000-500151	Fire Dept Pension	6,000.00	0.00	6,000.00	0.00	6,000.00	0.00
115-522000-500315	Professional Services	69,500.00	30,428.50	69,500.00	56,934.60	52,300.00	0.00
115-522000-500320	Audit Expense	8,000.00	8,000.00	8,400.00	8,200.00	8,400.00	0.00
115-522000-500345	Contractual Services	888,619.00	888,618.96	919,855.00	919,854.96	939,167.00	0.00
115-522000-500520	Bldg. Maintenance	250.00	2,903.00	2,000.00	1,028.08	2,500.00	0.00
115-522000-500624	Capital Outlay-bldg. Improvem	21,777.00	5,675.00	0.00	0.00	306,000.00	0.00
115-522000-500644	Capital Outlay-vehicles	50,000.00	0.00	937,000.00	18,603.08	980,000.00	0.00
115-522000-500912	Transfer To General Fund	22,000.00	22,000.00	22,000.00	16,500.00	50,000.00	0.00
Department: 522000 - Fire Department Total:		1,066,146.00	957,625.46	1,964,755.00	1,021,120.72	2,344,367.00	0.00
Fund: 115 - Fire Fund Surplus (Deficit):		0.00	128,765.89	0.00	44,574.09	0.00	0.00
Fund: 300 - Capital Project Fund							
Department: 000000 - NonDesignated							
300-000000-380200	Appropriated Fund Balance	3,000,000.00	0.00	2,887,281.00	0.00	1,148,866.00	0.00
300-000000-380204	Appropriated From El Mar Res	0.00	0.00	677,566.00	0.00	0.00	0.00
300-000000-380207	Appropriated From General Fu	751,467.00	0.00	0.00	0.00	0.00	0.00
300-000000-380210	Appropriated From Parking Fu	949,490.00	0.00	0.00	0.00	0.00	0.00
300-000000-380211	Appropriated El Mar Res.fdg Fi	0.00	0.00	1,650,000.00	0.00	1,650,000.00	0.00
Department: 000000 - NonDesignated Total:		4,700,957.00	0.00	5,214,847.00	0.00	2,798,866.00	0.00
Department: 303000 - Intergovernmental Revenues							
300-303000-334928	Broward County-palm Club Se	150,000.00	0.00	0.00	0.00	0.00	0.00
300-303000-334931	American Rescue Plan Act Gran	0.00	0.00	1,668,844.00	3,337,689.00	1,668,844.00	0.00
300-303000-344901	State of Florida- Funding Codri	0.00	0.00	0.00	0.00	511,000.00	0.00
Department: 303000 - Intergovernmental Revenues Total:		150,000.00	0.00	1,668,844.00	3,337,689.00	2,179,844.00	0.00

Budget Worksheet

For Fiscal: 2022-2023 Period Ending: 08/31/2023

		Defined Budgets				
		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 YTD Activity
Department: 306000 - Miscellaneous Revenues						
300-306000-361100	Interest Earnings	0.00	557.15	600.00	486.37	600.00
300-306000-361104	Pompano Beach-palm Club Se	150,000.00	0.00	0.00	300,000.00	0.00
Department: 306000 - Miscellaneous Revenues Total:		150,000.00	557.15	600.00	300,486.37	600.00
Department: 519000 - General						
300-519000-500120	Regular Salaries	29,720.00	30,114.13	24,591.00	24,253.30	51,847.00
300-519000-500210	Employer Fica Taxes	2,300.00	2,276.21	1,882.00	1,748.94	3,968.00
300-519000-500220	Retirement	8,200.00	12,629.40	7,134.00	7,385.36	14,995.00
300-519000-500230	Group Insurance	5,737.00	4,321.05	6,136.00	3,776.72	8,955.00
300-519000-500640	Capital Outlay - Equipt & Mach	0.00	0.00	125,000.00	76,760.15	263,000.00
300-519000-500999	Contribution To Fund Balance	1,650,000.00	0.00	0.00	0.00	0.00
Department: 519000 - General Total:		1,695,957.00	49,340.79	164,743.00	113,924.47	342,765.00
Department: 519155 - A1A Hibiscus Crosswalk						
300-519155-500630	Cap Outlay Imp Other Than Bld	50,000.00	5,000.00	45,000.00	54,902.93	0.00
Department: 519155 - A1A Hibiscus Crosswalk Total:		50,000.00	5,000.00	45,000.00	54,902.93	0.00
Department: 519162 - Town Hall Complex						
300-519162-500624	Capital Outlay-bldg. Improvem	125,000.00	54,244.67	321,755.00	144,564.20	0.00
Department: 519162 - Town Hall Complex Total:		125,000.00	54,244.67	321,755.00	144,564.20	0.00
Department: 519163 - OffsiteRoof Replacement						
300-519163-500630	Cap Outlay Imp other than bld	0.00	0.00	0.00	0.00	350,000.00
Department: 519163 - OffsiteRoof Replacement Total:		0.00	0.00	0.00	0.00	350,000.00
Department: 539157 - CIP-VISITOR'S CENTER						
300-539157-500624	Capital Outlay-bldg. Improvem	95,000.00	89,692.00	0.00	0.00	0.00
Department: 539157 - CIP-VISITOR'S CENTER Total:		95,000.00	89,692.00	0.00	0.00	0.00
Department: 545100 - Downtown Parking Reconfiguration						
300-545100-500630	Cap Outlay Imp Other Than Bld	0.00	0.00	350,000.00	38,987.65	0.00
Department: 545100 - Downtown Parking Reconfiguration Total:		0.00	0.00	350,000.00	38,987.65	0.00
Department: 545101 - Downtown Commercial Refurbishm						
300-545101-500630	Cap Outlay Imp other than bld	0.00	0.00	0.00	0.00	1,200,000.00
Department: 545101 - Downtown Commercial Refurbishm Total:		0.00	0.00	0.00	0.00	1,200,000.00
Department: 559023 - Dredging Study						
300-559023-500630	Cap Outlay Imp Other Than Bld	0.00	1,441.25	0.00	0.00	0.00
Department: 559023 - Dredging Study Total:		0.00	1,441.25	0.00	0.00	0.00

Budget Worksheet

For Fiscal: 2022-2023 Period Ending: 08/31/2023

Defined Budgets

		2020-2021 Total Budget	2020-2021 Total Activity	2021-2022 Total Budget	2021-2022 Total Activity	2022-2023 Total Budget	2022-2023 YTD Activity
Department: 559024 - East Terra Mar Drive							
300-559024-500630	Cap Outlay Imp Other Than Bld	1,150,000.00	1,055,280.34	0.00	0.00	0.00	0.00
Department: 559024 - East Terra Mar Drive Total:		1,150,000.00	1,055,280.34	0.00	0.00	0.00	0.00
Department: 559025 - Bel Air - Sewall Repair - East							
300-559025-500630	Cap Outlay Imp Other Than Bld	225,000.00	4,703.34	220,297.00	4,751.50	215,545.00	0.00
Department: 559025 - Bel Air - Sewall Repair - East Total:		225,000.00	4,703.34	220,297.00	4,751.50	215,545.00	0.00
Department: 559026 - Canal Dredging							
300-559026-500630	Cap Outlay Imp Other Than Bld	50,000.00	10,046.29	109,954.00	28,609.53	231,000.00	0.00
Department: 559026 - Canal Dredging Total:		50,000.00	10,046.29	109,954.00	28,609.53	231,000.00	0.00
Department: 559027 - Storm Water Rate Study							
300-559027-500630	Cap Outlay Imp Other Than Bld	0.00	0.00	40,000.00	19,642.32	60,000.00	0.00
Department: 559027 - Storm Water Rate Study Total:		0.00	0.00	40,000.00	19,642.32	60,000.00	0.00
Department: 559028 - East Tradewinds Improvement							
300-559028-500630	Cap Outlay Imp Other Than Bld	0.00	0.00	50,000.00	3,404.00	75,000.00	0.00
Department: 559028 - East Tradewinds Improvement Total:		0.00	0.00	50,000.00	3,404.00	75,000.00	0.00
Department: 572102 - Beach Portal							
300-572102-500629	Capital Outlay - Design/permit	0.00	0.00	0.00	0.00	150,000.00	0.00
Department: 572102 - Beach Portal Total:		0.00	0.00	0.00	0.00	150,000.00	0.00
Department: 572107 - A1A LFA Pine Ave to Terra Mar							
300-572107-500630	Cap Outlay Imp Other Than Bld	100,000.00	90,684.00	0.00	0.00	0.00	0.00
Department: 572107 - A1A LFA Pine Ave to Terra Mar Total:		100,000.00	90,684.00	0.00	0.00	0.00	0.00
Department: 572200 - Beach Renourishment							
300-572200-500630	Cap Outlay Imp Other Than Bld	75,000.00	20,481.63	54,518.00	50,352.87	0.00	0.00
Department: 572200 - Beach Renourishment Total:		75,000.00	20,481.63	54,518.00	50,352.87	0.00	0.00
Department: 575201 - Pedestrian Amenities							
300-575201-500630	Cap Outlay Imp Other Than Bld	75,000.00	7,365.49	150,000.00	2,034.35	150,000.00	0.00
Department: 575201 - Pedestrian Amenities Total:		75,000.00	7,365.49	150,000.00	2,034.35	150,000.00	0.00
Department: 576129 - Palm Club Sewer							
300-576129-500630	Cap Outlay Imp Other Than Bld	2,550,000.00	885,518.42	3,156,061.00	2,280,889.67	0.00	0.00
Department: 576129 - Palm Club Sewer Total:		2,550,000.00	885,518.42	3,156,061.00	2,280,889.67	0.00	0.00
Department: 576135 - Street Project Codrington Drive							
300-576135-500629	Capital Outlay - Design/permit	120,000.00	15,641.38	0.00	51,903.11	0.00	0.00

TOWN OF LAUDERDALE-BY-THE-SEA: FY23 PROPOSED BUDGET

FUND 001-General Operating Fund

COMMISSION

Function:

To represent and interpret public interest; adopt laws, regulations and fees governing activities within the municipal boundaries; provide policy direction to staff; exercise leadership of Town government; plan for the Town's future, and assure the present and future fiscal integrity of the municipal government.

Account #: 001-511.000-500.110

Account Title: Commission Salaries

Actual Expenses

FY19 \$ 65,407.38

FY20 \$ 65,657.98

FY21 \$ 65,407.39

Amended FY22 Budget \$ 68,415.00

FY23 Request

\$ 80,843.00

Difference

\$ 12,428.00

18.17%

Submitted by:

Request
Type:

Detail:

Amount:

Finance

Existing

Mayor
Vice-Mayor
Commissioners (3)

\$ 80,843.00

Account #: 001-511.000-500.210

Account Title: Employer FICA Taxes

Actual Expenses

FY19 \$ 4,696.18

FY20 \$ 4,590.71

FY21 \$ 4,212.07

Amended FY22 Budget \$ 5,234.00

FY23 Request

\$ 6,185.00

Difference

\$ 951.00

18.17%

Submitted by:

Request
Type:

Detail:

Amount:

Finance

Existing

Mayor
Vice-Mayor
Commissioners (3)

\$ 6,185.00

FICA =Federal Insurance Contributions Act.

It's a payroll tax that both employees and employers are responsible for paying to the IRS and includes two taxes: Social Security Tax and Medicare Tax. These mandatory taxes cover Social Security program funding and feed the federal government's Medicare trust fund.

The first part of FICA is the Social Security Tax which is 6.2% Once an employee's salary reaches the wage base limit of \$142,800 that employee will no longer be required to pay this tax.

The second half of FICA is the Medicare Tax, which is 1.45%; there is no maximum wage base limit for Medicare Tax.

Total FICA tax = 7.65%.

Account #:		001-511.000-500.220		Account Title:		Retirement	
Actual Expenses			FY23 Request	\$ 46,081.00	Difference		
FY19	\$	31,752.39			\$ 10,902.00	30.99%	
FY20	\$	31,872.53					
FY21	\$	33,596.74					
Amended FY22 Budget	\$	35,179.00					
Submitted by:		Request Type:	Detail:			Amount:	
Finance		Existing	Mayor Vice-Mayor Commissioners (3)			\$ 46,081.00	
Contribution rates effective July 1, 2022 will be reflected in the first payroll dated on or after July 1, 2022. Participating employers make uniform contributions to support both the FRS Pension Plan and Investment Plan. Employers contribute a percentage of the total payroll for each FRS membership.							
HA/PA-Regular Class 11.91%							
HI/PI-County, City, Special District Elected Officers - EOC 57.00%							
HM/PM-Senior Management Service Class (SMSC) 31.57%							
Account #:		001-511.000-500.230		Account Title:		Group Insurance	
Actual Expenses			FY23 Request	\$ 54,184.57	Difference		
FY19	\$	49,778.50			\$ (28,162.43)	-34.20%	
FY20	\$	54,657.08					
FY21	\$	65,403.28					
Amended FY22 Budget	\$	82,347.00					
Submitted by:		Request Type:	Detail:			Amount:	
Finance		Existing	Mayor Vice-Mayor Commissioners (3)			\$ 54,184.57	
Health Insurance							
Dental Insurance							
Vision Insurance							
Life Insurance							
Gap Insurance							
Benefits Card							
Account #:		001-511.000-500.345		Account Title:		Contractual Services	
Actual Expenses			FY23 Request	\$ 4,500.00	Difference		
FY19	\$	4,368.95			\$ -	0.00%	
FY20	\$	3,807.00					
FY21	\$	6,581.43					
Amended FY22 Budget	\$	4,500.00					
Submitted by:		Request Type:	Detail:			Amount:	
Town Clerk		Existing	Prototype, Inc. (Preparation of summary minutes)			\$ 4,500.00	
Town Clerk		Existing	Sun Sentinel Publishing (Classified Listings-Online)				

Account #:		001-511.000-500.510		Account Title:		Office Supplies	
Actual Expenses			FY23 Request	\$ 500.00	Difference		
FY19	\$	179.80			\$ -	0.00%	
FY20	\$	152.71					
FY21	\$	-					
Amended FY22 Budget		\$	500.00				
Submitted by:		Request Type:	Detail:			Amount:	
Town Clerk		Existing	Park Row Printing: (Commission Business Cards)			\$ 500.00	
Account #:		001-511.000-500.512		Account Title:		Elections	
Actual Expenses			FY23 Request	\$ -	Difference		
FY19					\$ (13,400.00)	-100.00%	
FY20	\$	2,858.48					
FY21							
Amended FY22 Budget		\$	13,400.00				
Submitted by:		Request Type:	Detail:			Amount:	
Town Clerk			No elections for FY23.				
Account #:		001-511.000-500.540		Account Title:		Dues & Subscriptions	
Actual Expenses			FY23 Request	\$ 2,700.00	Difference		
FY19	\$	1,722.60			\$ -	0.00%	
FY20	\$	955.60					
FY21	\$	1,154.30					
Amended FY22 Budget		\$	2,700.00				
Submitted by:		Request Type:	Detail:			Amount:	
Town Clerk		Existing	Broward Metro. Plan Organization Florida League of Mayors Broward League of Cities Broward Metropolitan Planning Organization Florida League of Cities, Inc. >FLC Annual Membership Dues Florida League of Mayors >Membership dues Sun Sentinel Publishing (Classified Listings-Online)			\$ 2,700.00	
Account #:		001-511.000-500.545		Account Title:		Training	
Actual Expenses			FY23 Request	\$ 6,000.00	Difference		
FY19	\$	1,471.96			\$ -	0.00%	
FY20	\$	-					
FY21	\$	1,745.91					
Amended FY22 Budget		\$	6,000.00				
Submitted by:		Request Type:	Detail:			Amount:	
Town Clerk		Existing	Florida League of Cities Broward League of Cities Ethics Training-Weiss Serota Helfman Cole & Bierman, P.L.			\$ 6,000.00	

Account #: 001-511.000-500.550		Account Title: Operating Expenses		
Actual Expenses		FY23 Request	\$ 10,000.00	Difference
FY19	\$ 7,343.55			
FY20	\$ 3,208.79			
FY21	\$ 2,507.65			
Amended FY22 Budget	\$ 15,000.00			
Submitted by:	Request Type:	Detail:		Amount:
Town Clerk	Existing	Sharp Marketing: (Commission shirts and caps). United Way of Broward County Gala: (Mayor's Gala Sponsorship) Commission meetings Broward League of Cities (Annual Gala) Gold Coast Annual Breakfast Commission Meetings		\$ 10,000.00

TOTALS:

FY19	\$ 166,721.31
FY20	\$ 167,760.88
FY21	\$ 180,608.77
FY22	\$ 233,275.00

Total
FY23
Request

\$ 210,993.57 \$ (22,281.43) -9.55%

Difference	
\$\$	%

TOWN OF LAUDERDALE-BY-THE-SEA: FY23 PROPOSED BUDGET

FUND 001-General Operating Fund

Donations-Non-Profits

Function: To aid non-profit organizations that provide social services to the citizens of Lauderdale-By-The-Sea.

Account #: 001-511.100-500.820

Account Title: Donations-Aids to Private Org.

Actual Expenses		FY23 Request	\$71,490.00	Difference	
FY19	\$35,389.00			\$8,231.00	13.01%
FY20	\$42,753.00				
FY21	\$53,259.00				
Amended FY22 Budget	\$63,259.00				
Submitted by:	Request Type:	Detail:		Amount:	
Finance	Existing	Areawide Council of Aging		\$	8,490.00
		Broward 2-1-1		\$	6,000.00
		Broward Children's Center		\$	10,000.00
		Center for Hearing and		\$	5,000.00
		Early Learning Coalition of Broward County		\$	2,000.00
		Goodman Jewish Family Services of Broward County		\$	7,500.00
		Hillsboro Lighthouse		\$	2,500.00
		House of Hope		\$	5,000.00
		Lauderdale-By-The-Sea Merchants' Association		\$	5,000.00
		Lionfish Derby		\$	5,000.00
		South Florida Wildlife Center		\$	5,000.00
		Women In Distress		\$	3,000.00
	New	Lauderdale-By-The-Sea Garden Club		\$	1,000.00
		Lauderdale-By-The-Sea Women's Club		\$	6,000.00

TOTALS:

FY19	\$ 35,389.00
FY20	\$ 42,753.00
FY21	\$ 53,259.00
FY22	\$ 63,259.00

**Total
FY23
Request**

\$ 71,490.00 \$ 8,231.00 13.01%

Difference

\$ \$ %

TOWN OF LAUDERDALE-BY-THE-SEA: FY23 PROPOSED BUDGET

FUND 001-General Operating Fund

Visitor's Center

Function:

To attract visitors and tourists to vacation or stay in Lauderdale-By-The-Sea and patronize the town's hotels, restaurants, retail establishments, and boutique shops. The LBTS Visitor's Center welcomes visitors from all corners of the globe-especially Europeans in the Fall, Canadians in the Winter, Intrastate in the Summer and Florida staycationers. The Visitors' Center is managed by the Town, but The Chamber of Commerce shares some space that is used as the headquarters for their office.

Account #: 001-511.200-500.120

Account Title: Regular Salaries

Actual Expenses

FY19 \$ 14,203.42

FY20 \$ 13,344.43

FY21 \$ 14,376.90

Amended FY22 Budget \$ 13,427.00

FY23 Request

\$ 37,128.00

Difference

\$ 23,701.00

176.52%

Submitted by:

Request Type:

Detail:

Amount:

Administration

New

Two Part-time Employees

\$ 37,128.00

Account #: 001-511.200-500.140

Account Title: Overtime Salaries

Actual Expenses

FY19 \$ 958.55

FY20 \$ 1,066.79

FY21 \$ 469.05

Amended FY22 Budget \$ 1,500.00

FY23 Request

\$ -

Difference

\$ (1,500.00)

-100.00%

Submitted by:

Request Type:

Detail:

Amount:

N/A

Account #: 001-511.200-500.210

Account Title: Employer FICA Taxes

Actual Expenses

FY19 \$ 1,086.55

FY20 \$ 1,020.86

FY21 \$ 1,230.29

Amended FY22 Budget \$ 1,142.00

FY23 Request

\$ 2,841.00

Difference

\$ 1,699.00

148.77%

Submitted by:

Request Type:

Detail:

Amount:

Administration

New

Two Part-time Employees

\$ 2,841.00

FICA =Federal Insurance Contributions Act.

It's a payroll tax that both employees and employers are responsible for paying to the IRS and includes two taxes: Social Security Tax and Medicare Tax. These mandatory taxes cover Social Security program funding and feed the federal government's Medicare trust fund.

The first part of FICA is the Social Security Tax which is 6.2% Once an employee's salary reaches the wage base limit of \$142,800 that employee will no longer be required to pay this tax.

The second half of FICA is the Medicare Tax, which is 1.45%; there is no maximum wage base limit for Medicare Tax.

Total FICA tax = 7.65%.

Account #:		001-511.200-500.220		Account Title:		Retirement			
Actual Expenses			FY23 Request	\$ 4,421.94	Difference		\$ 2,968.94	204.33%	
FY19	\$	1,551.01							
FY20	\$	1,457.21							
FY21	\$	1,437.70							
Amended FY22 Budget	\$	1,453.00							
Submitted by:		Request Type:	Detail:					Amount:	
Administration		New	Two Part-time Employees					\$ 4,421.94	
Contribution rates effective July 1, 2022 will be reflected in the first payroll dated on or after July 1, 2022. Participating employers make uniform contributions to support both the FRS Pension Plan and Investment Plan. Employers contribute a percentage of the total payroll for each FRS membership.									
HA/PA-Regular Class				11.91%					
HI/PI-County, City, Special District Elected Officers - EOC				57.00%					
HM/PM-Senior Management Service Class (SMSC)				31.57%					
Account #:		001-511.200-500.230		Account Title:		Group Insurance			
Actual Expenses			FY23 Request	\$ -	Difference		\$ (4,019.00)	-100.00%	
FY19	\$	2,813.81							
FY20	\$	2,916.67							
FY21	\$	3,260.16							
Amended FY22 Budget	\$	4,019.00							
Submitted by:		Request Type:	Detail:					Amount:	
			N/A						
Account #:		001-511.200-500.340		Account Title:		Sewer/Wastewater			
Actual Expenses			FY23 Request	\$ 3,500.00	Difference		\$ 200.00	6.06%	
FY19	\$	1,837.06							
FY20	\$	2,223.01							
FY21	\$	2,961.11							
Amended FY22 Budget	\$	3,300.00							
Submitted by:		Request Type:	Detail:					Amount:	
Finance		Existing	City of Fort Lauderdale-Water Services					\$ 3,500.00	

Account #: 001-511.200-500.345		Account Title: Contractual Services	
Actual Expenses		FY23 Request	Difference
FY19	\$ 26,900.00		
FY20	\$ 26,900.00		
FY21	\$ 26,900.00		
Amended FY22 Budget			
Submitted by:	Request Type:	Detail:	
	N/A		
Account #: 001-511.200-500.430		Account Title: Electric Service	
Actual Expenses		FY23 Request	Difference
FY19	\$ 1,304.45		
FY20	\$ 1,086.29		
FY21	\$ 1,280.85		
Amended FY22 Budget			
Submitted by:	Request Type:	Detail:	
Public Works	Existing	Florida Power & Light: (Electric Service)	
			\$ 1,600.00
Account #: 001-511.200-500.431		Account Title: Water Service	
Actual Expenses		FY23 Request	Difference
FY19	\$ 2,361.41		
FY20	\$ 2,220.20		
FY21	\$ 7,369.48		
Amended FY22 Budget			
Submitted by:	Request Type:	Detail:	
Public Works	Existing	City of Fort Lauderdale-Water Services	
			\$ 4,200.00

Account #:		001-511.200-500.463		Account Title:		Service Maintenance Contracts	
Actual Expenses			FY23 Request	\$ 3,000.00	Difference		
FY19	\$ 2,361.41	\$ -			0.00%		
FY20	\$ 2,220.20						
FY21	\$ 7,369.48						
Amended FY22 Budget	\$ 3,000.00						
Submitted by:		Request Type:	Detail:			Amount:	
Finance		Existing	Multiple service maintenance contracts			\$ 3,000.00	
Account #:		001-511.200-500.520		Account Title:		Building Maintenance	
Actual Expenses			FY23 Request	\$ 10,240.00	Difference		
FY19		\$ 240.00			2.40%		
FY20	\$ 3,590.00						
FY21	\$ 5,030.30						
Amended FY22 Budget	\$ 10,000.00						
Submitted by:		Request Type:	Detail:			Amount:	
Public Works		Existing	Maintenance Water Cooler Bottles			\$ 10,000.00 \$ 240.00	

Account #:		001-511.200-500.550		Account Title:		Operating Expenses	
Actual Expenses			FY23 Request	\$ 15,370.00	Difference		
FY19		\$ 5,370.00			53.70%		
FY20							
FY21							
Amended FY22 Budget							
		\$ 22,125.25					
		\$ 10,000.00					
Submitted by:		Request Type:	Detail:			Amount:	
Special Events	New	Volunteer Recruitment & Retention Program				\$ 500.00	
		Welcome Events:				\$ 1,000.00	
		LBTS Businesses, Chamber, Residents, Garden Club, Women's Club					
		Promotional Call to Action for Businesses					
		"Visit VC" window and tabletop identifiers in stores & promotional awareness materials to businesses				\$ 750.00	
		TBD: Promotion-1st year					
		Grasshopper Vanity Number (\$200)				\$ 500.00	
		Website Updates to Landing Page				\$ 500.00	
		<u>Print/Art:</u>					
		Outdoor string lights for trees & replacements					
		Pole street banner-specific directional to Visitor Center (2 @ \$150)					
		Business Cards/Trip Advisor Review cards				\$ 250.00	
		Printed brochures to distribution (5,000 per year)				\$ 1,000.00	
		Visitor Center Banners for events and programs				\$ -	
		Artwork for signs/brochures				\$ 200.00	
		TBD: Yard Signs				\$ 420.00	
		Grasshopper Vanity Number (\$200)					
		Office Supplies-acrylic holders				\$ 200.00	
		Giveaways 2x's per year to entice locals to visit					
Finance	Existing	Bags: paper with handles (150 x 12 x \$0.45)				\$ 800.00	
		Card holders for local businesses				\$ 150.00	
		VC logo-wall décor				\$ 300.00	
		Floor standing brochure holders				\$ 800.00	
		Other miscellaneous expenses: water rental, name badges, etc.				\$ 8,000.00	
Account #:		001-511.200-500.640		Account Title:		Capital Outlay-Equipment & Mach.	
Actual Expenses			FY23 Request	\$ 3,500.00	Difference		
FY19		\$ 3,500.00					
FY20							
FY21							
Amended FY22 Budget							
		\$ 819.17					
		\$ -					
		\$ -					
Submitted by:		Request Type:	Detail:			Amount:	
Special Events	New	Install inside and replace outside security cameras with ring				\$ 1,500.00	
		Replace existing acrylic sign (2 sides) 3 x 5				\$ 2,000.00	

Account #: 011-511.200-500.553		Account Title: Visitor Center Staff Salaries		
Actual Expenses		FY23 Request		Difference
FY19				
FY20				
FY21				
Amended FY22 Budget	\$ 55,000.00			
Submitted by:	Request Type:	Detail:		
		N/A: 2 p/t employees will be listed under "regular salaries"		
				Amount:
				\$ -

TOTALS:

FY19	\$	53,016.26
FY20	\$	56,644.63
FY21	\$	86,441.09
FY22	\$	104,441.00

Total
FY23
Request

\$ 85,800.94 \$ (18,640.06) -17.85%

Difference	
\$	%

TOWN OF LAUDERDALE-BY-THE-SEA: FY23 PROPOSED BUDGET

FUND 001-General Operating Fund Administration

Function:

Administration includes the Office of the Town Manager and Finance Department, which includes the Town Clerk. The Administration team executes Town Commission policy & direction; provides professional leadership and management; provides alternative solutions to community issues. Provides management oversight to ensure overall efficiency in Town operations. The Town Manager recommends an annual budget for Commission consideration. The Town Clerk is responsible for the Town Commission's agenda process, minutes and is the custodian of the Town's official records.

Account #: 001-513.000-500.120

Account Title: Regular Salaries

Actual Expenses		FY23 Request	\$ 596,812.00	Difference	
FY19	\$ 570,964.15			\$ -	0.00%
FY20	\$ 643,048.89				
FY21	\$ 732,771.80				
Amended FY22 Budget	\$ 596,812.00				

Submitted by:	Request Type:	Detail:	Amount:
Finance	Existing	Allocation of position: Town Clerk Accounting Specialist Customer Service Representative Assistant to the Town Manager Director of Finance/Budget Assistant Director of Finance & Budget Human Resources Manager Deputy Town Manager/Director of Public Works Town Manager	\$ 596,812.00

Account #: 001-513.000-500.121

Account Title: Temporary Salaries/Interns

Actual Expenses		FY23 Request	\$ -	Difference	
FY19				\$ (15,000.00)	-100.00%
FY20					
FY21					
Amended FY22 Budget	\$ 15,000.00				

Submitted by:	Request Type:	Detail:	Amount:
		N/A	

Account #:		001-513.000-500.140		Account Title:		Overtime Salaries			
Actual Expenses				FY23 Request	\$	3,500.00	Difference		
FY19	\$	2,993.86	\$				1,000.00	40.00%	
FY20	\$	1,364.78							
FY21	\$	633.78							
Amended FY22 Budget	\$	2,500.00							
Submitted by:		Request Type:	Detail:				Amount:		
Finance		Existing	Allocation of position: Town Clerk Accounting Specialist Customer Service Representative				\$ 3,500.00		
Account #:		001-513.000-500.210		Account Title:		Employer FICA Taxes			
Actual Expenses				FY23 Request	\$	46,750.00	\$	902.00	1.97%
FY19	\$	39,474.63							
FY20	\$	48,753.94							
FY21	\$	52,705.35							
Amended FY22 Budget	\$	45,848.00							
Submitted by:		Request Type:	Detail:				Amount:		
Finance		Existing	Allocation of position: Town Clerk Accounting Specialist Customer Service Representative Assistant to the Town Manager Director of Finance/Budget Assistant Director of Finance & Budget Human Resources Manager Deputy Town Manager/Director of Public Works Town Manager				\$ 46,750.00		
FICA =Federal Insurance Contributions Act. <i>It's a payroll tax that both employees and employers are responsible for paying to the IRS and includes two taxes: Social Security Tax and Medicare Tax. These mandatory taxes cover Social Security program funding and feed the federal government's Medicare trust fund.</i> <i>The first part of FICA is the Social Security Tax which is 6.2% Once an employee's salary reaches the wage base limit of \$142,800 that employee will no longer be required to pay this tax.</i> <i>The second half of FICA is the Medicare Tax, which is 1.45% ; there is no maximum wage base limit for Medicare Tax.</i> Total FICA tax = 7.65%.									

Account #: 001-513.000-500.220		Account Title: Retirement			
Actual Expenses		FY23 Request	\$ 118,212.00	Difference	
FY19	\$ 112,710.21			\$ 16,445.00	16.16%
FY20	\$ 87,862.93				
FY21	\$ 99,623.50				
Amended FY22 Budget	\$ 101,767.00				
Submitted by:	Request Type:	Detail:			Amount:
Finance	Existing	Allocation of position:			\$ 118,212.00
		Town Clerk			
		Accounting Specialist			
		Customer Service Representative			
		Assistant to the Town Manager			
		Director of Finance/Budget			
		Assistant Director of Finance & Budget			
		Human Resources Manager			
		Deputy Town Manager/Director of Public Works			
		Town Manager			
Contribution rates effective July 1, 2022 will be reflected in the first payroll dated on or after July 1, 2022. Participating employers make uniform contributions to support both the FRS Pension Plan and Investment Plan. Employers contribute a percentage of the total payroll for each FRS membership.					
HA/PA-Regular Class 11.91%					
HI/PI-County, City, Special District Elected Officers - EOC 57.00%					
HM/PM-Senior Management Service Class (SMSC) 31.57%					
Account #: 001-513.000-500.230		Account Title: Group Insurance			
Actual Expenses		FY23 Request	\$ 102,706.90	Difference	
FY19	\$ 90,157.28			\$ (54,041.10)	-34.48%
FY20	\$ 118,620.89				
FY21	\$ 125,930.51				
Amended FY22 Budget	\$ 156,748.00				
Submitted by:	Request Type:	Detail:			Amount:
Finance	Existing	Allocation of position:			\$ 102,706.90
		Town Clerk			
		Accounting Specialist			
		Customer Service Representative			
		Assistant to the Town Manager			
		Director of Finance/Budget			
		Assistant Director of Finance & Budget			
		Human Resources Manager			
		Deputy Town Manager/Director of Public Works			
		Town Manager			
Health Insurance					
Dental Insurance					
Vision Insurance					
Life Insurance					
Gap Insurance					
Benefits Card					

Account #:		001-513.000-500.315		Account Title:		Professional Services	
Actual Expenses			FY23 Request	\$ 29,000.00	Difference		
FY19	\$	7,819.40			\$ (25,000.00)	-46.30%	
FY20	\$	29,525.00					
FY21	\$	1,650.00					
Amended FY22 Budget	\$	54,000.00					
Submitted by:		Request Type:	Detail:			Amount:	
Finance	Existing	Foster & Foster, Inc. GASB 75 Valuations (OPEB-Other Post Employment Benefits)				\$ 4,000.00	
Administration	New	Grant writer				\$ 25,000.00	
Account #:		001-513.000-500.320		Account Title:		Audit Expenses	
Actual Expenses			FY23 Request	\$ 42,500.00	Difference		
FY19	\$	34,100.00			\$ 4,500.00	11.84%	
FY20	\$	33,500.00					
FY21	\$	31,000.00					
Amended FY22 Budget	\$	38,000.00					
Submitted by:		Request Type:	Detail:			Amount:	
Finance	Existing	Grau & Associates: (FY Audit)-FY22 audit costs AUP FDOT Bus Grant FYE Audit: 9/30/22 Single Audit				\$ 6,000.00 \$ 32,500.00 \$ 4,000.00	
Account #:		001-513.000-500.344		Account Title:		H.R. Expenses	
Actual Expenses			FY23 Request	\$ 5,000.00	Difference		
FY19	\$	13,167.61			\$ -	0.00%	
FY20	\$	455.71					
FY21	\$	2,808.84					
Amended FY22 Budget	\$	5,000.00					
Submitted by:		Request Type:	Detail:			Amount:	
H.R.	Existing	Pre-employment testing, Post-accident drug testing, background checks, etc. NOEGOV Occupational Health Center of The Southwest, P.A. Concentra Recruitology U.S. ISS Agency, LLC: (Background Checks)				\$ 5,000.00	
Account #:		001-513.000-500.345		Account Title:		Contractual Services	
Actual Expenses			FY23 Request	\$ 40,000.00	Difference		
FY19	\$	21,150.00			\$ (5,840.00)	-12.74%	
FY20	\$	25,441.15					
FY21	\$	36,511.98					
Amended FY22 Budget	\$	45,840.00					
Submitted by:		Request Type:	Detail:			Amount:	
Finance	Existing	ADP Fees				\$ 40,000.00	
Finance	Existing	Employee Benefits Corporation EBC HRA: Admin fees and Benefit Cards fees					
Administration	Existing	Modarelli & Associates, LLC					
	Existing	Paymentech Fees					
Finance	Existing	PayPal Fees					
	Existing	American Express Fees					
H.R.	Existing	Contract-Consulting & Administrative					

Account #:		001-513.000-500.463	Account Title:		Service Maintenance Contracts	
Actual Expenses			FY23 Request	\$ 58,000.00	Difference	
FY19	\$	25,697.08			\$ 36,700.00	172.30%
FY20	\$	25,970.53				
FY21	\$	34,081.91				
Amended FY22 Budget	\$	21,300.00				
Submitted by:	Request Type:	Detail:			Amount:	
Finance	Existing	Granicus, Inc.			\$ 12,000.00	
		Information Consultants, Inc.: (Laserfiche LSAP Annual Support)				
		Information Management				
		Municipal Code Corp.: (Online Code Hosting)				
		Konica Minolta Business Solutions USA, Inc.: (Town Printers)				
		Tyler Technologies-Incode 10-Annual Costs			\$ 36,000.00	
Account #:		001-513.000-500.506	Account Title:		Printing & Binding	
Actual Expenses			FY23 Request	\$ 3,500.00	Difference	
FY19	\$	11,343.66			\$ -	0.00%
FY20	\$	119.19				
FY21	\$	3,507.00				
Amended FY22 Budget	\$	3,500.00				
Submitted by:	Request Type:	Detail:			Amount:	
Administration	Existing	Park Row Printing: (Multiple Purchases-business cards, etc.)			\$ 3,500.00	
Finance	New	Marketing Mail Permit				
		Tyler Technologies-Check printing (no longer PSI Printing Systems, Inc.)				
Account #:		001-513.000-500.508	Account Title:		Postage	
Actual Expenses			FY23 Request	\$ 5,500.00	Difference	
FY19	\$	2,390.06			\$ 1,000.00	22.22%
FY20	\$	3,627.80				
FY21	\$	5,243.54				
Amended FY22 Budget	\$	4,500.00				
Submitted by:	Request Type:	Detail:			Amount:	
Finance	Existing	Federal Express Corporation			\$ 5,500.00	
		Pitney Bowes Global Financial				
		Postage				
		Equipment Leasing Fees				
		U.S. Postal Service				
Account #:		001-513.000-500.510	Account Title:		Office Supplies	
Actual Expenses			FY23 Request	\$ 4,500.00	Difference	
FY19	\$	7,264.81			\$ (1,500.00)	-25.00%
FY20	\$	4,753.57				
FY21	\$	4,463.10				
Amended FY22 Budget	\$	6,000.00				
Submitted by:	Request Type:	Detail:			Amount:	
Finance	Existing	AMAZON			\$ 4,500.00	
		Cintas Corporation: First Aid Cabinet				
		Graphic Banner & Signs				
		Laminator.com: (Multiple Purchases)				
		Office Depot, Inc.: (Miscellaneous Office Supplies)				

Account #:		001-513.000-500.540		Account Title:		Dues & Subscriptions	
Actual Expenses			FY23 Request	\$ 8,200.00	Difference		
FY19	\$	6,523.73			\$ 405.00	5.20%	
FY20	\$	4,082.17					
FY21	\$	5,516.72					
Amended FY22 Budget	\$	7,795.00					
Submitted by:		Request Type:	Detail:			Amount:	
Administration	Existing	APA (American Planning Association)					\$ 8,200.00
		AICP (American Institute of Certified Planners)					
		BCCMA (Broward County City Managers' Association, Inc.)					
		>Membership Dues					
		*Town Manager					
		*Assistant to Town Manager					
		Broward County Municipal Clerk's Association					
		Broward League of Cities (Municipal dues)					
		FACC (Florida Association of Clerks-Membership dues)					
		FCCMA (Florida City and County Management Association)					
		>Membership Dues					
		FLC (Florida League of Cities, Inc.-Annual membership dues)					
		Florida Trend Subscription					
		Florida Public Human Resources (H.R. Manager dues)					
		GFOA (Government Finance Officers Association)					
		>Membership Dues					
		ICMA-International City County Management Association					
		Annual Membership dues					
		*Town Manager					
		*Assistant to Town Manager					
		IIMC (International Institute of Municipal Clerks)					
		>Membership dues & MMC Certification					
		*Town Clerk					
		International City Manager (Annual membership dues)					
		Logmein (Annual subscription)					
		National Association of Notaries: (Membership)					
		National Association of Parliamentarians: (Membership)					
		PayPal-Local Government					
Society Human Resources Mgt.							
South Florida Gov. -Financial Office (Annual membership dues)							
Sun Sentinel (Newspaper subscription)							

Account #:		001-513.000-500.545		Account Title:		Training	
Actual Expenses			FY23 Request	\$ 18,500.00	Difference		
FY19	\$	4,666.55			\$ 7,700.00	71.30%	
FY20	\$	3,656.73					
FY21	\$	4,810.49					
Amended FY22 Budget	\$	10,800.00					
Submitted by:	Request Type:	Detail:				Amount:	
Administration	Existing	Benefits Administration Training				\$ 18,500.00	
		>Human Resources Manager					
		Emerging Leaders Development Program					
		>Assistant to Town Manager					
		FACC (Florida Association of City Clerks)					
		>Town Clerk					
		FCCMA (Florida City and County Management Association)					
		>Annual Conference					
		>>Town Manager					
		>>Assistant to Town Manager					
		GFOA (Government Finance Officers Association) Training					
		>Finance & Budget Director					
		>Assistant Finance & Budget Director					
		ICMA (International City/County Management Association)					
		>Town Manager (Conference)					
>Finance & Budget Director							
>Assistant Finance & Budget Director							
>Assistant to Town Manager (Leadership Program)							
Florida League of Cities, Inc.							
National Association of Parliament							
Travel Expense Reimbursement for training							

Account #:		001-513.000-500.550	Account Title:		Operating Expenses	
Actual Expenses		FY23 Request	\$ 21,000.00	Difference		
FY19	\$ 25,394.01			\$ 5,180.00	32.74%	
FY20	\$ 16,237.92					
FY21	\$ 19,373.60					
Amended FY22 Budget	\$ 15,820.00					
Submitted by:	Request Type:	Detail:			Amount:	
Finance	Existing	ADOBE Creative Cloud			\$ 16,000.00	
	Existing	AMAZON				
	Existing	Batteries & Bulbs				
	Existing	Caspio				
	Existing	Citrix Systems, Inc.				
	Existing	EDCO Awards & Specialties				
	Existing	Graphic Banner & Signs: (Multiple Purchases)				
	Existing	Office Depot, Inc.: (Multiple Purchases)				
	Existing	Readyfresh by Nestle				
	Existing	Sharp Marketing: (Uniform Expense/Town Shirts)				
	Existing	United States Treasury (Form 720-Quarterly Tax Payment)				
	Existing	ZOOM				
Administration	New	Employee Retreat			\$ 2,000.00	
Administration	Existing	Employee Recognition			\$ 3,000.00	

				Difference	
TOTALS:				\$\$	%
FY19	\$	975,817.04			
FY20	\$	1,047,021.20			
FY21	\$	1,160,632.12			
FY22	\$	1,131,230.00			
		Total			
		FY23 Request	\$ 1,103,680.90	\$ (27,549.10)	-2.44%

FUND 300-CAPITAL FUND	FY22	FY23	FY24	FY25	FY26	FY27	Totals
EXPENDITURES	Amended Budget	Proposed	Proposed	Proposed	Proposed	Proposed	Totals
A1A Hibiscus Crosswalk	\$ 45,000						\$ 45,000
Town Hall Complex Improvements/Town Hall Campus Roof Replacement (Public Works and Development Services)	\$ 321,755						\$ 321,755
Bel Air-Seawall Repair-East	\$ 220,297	\$ 215,545					\$ 435,842
Beach Renourishment	\$ 54,518						\$ 54,518
East Tradewind Improvements	\$ 50,000	\$ 75,000					\$ 125,000
Offsite Roof Replacement		\$ 350,000					\$ 350,000
El Mar Drive				\$ 300,000	\$ 3,000,000		\$ 3,300,000
Street Project Design-Bougainvilla/Poinciana Drive	\$ 240,000	\$ 110,000					\$ 350,000
Complete Street Project Construction (Codrington Drive)	\$ 1,254,359	\$ 1,400,000					\$ 2,654,359
Complete Street Project Construction: (Bougainvilla/Poinciana-Phase 1)			\$ 1,300,000				\$ 1,300,000
Complete Street Project Construction: (Bougainvilla/Poinciana-Phase 2)				\$ 1,400,000			\$ 1,400,000
Complete Street Project Construction: Design Phase (TBD)					\$ 140,000		\$ 140,000
Complete Street Project Construction: Construction Phase (TBD)						\$ 1,400,000	\$ 1,400,000
Canal Dredging (Possible completion in FY23)	\$ 109,954	\$ 231,000					\$ 340,954
Pedestrian/ADA Improvements (Crosswalks)	\$ 150,000	\$ 150,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 600,000
Beach Portal Design		\$ 150,000					\$ 150,000
Jarvis Hall A/V Equipment Upgrades		\$ 165,000					\$ 165,000
Beach Portal Construction			\$ 1,000,000	\$ 500,000			\$ 1,500,000
Finance Software	\$ 125,000	\$ 98,000					\$ 223,000
Friedt Park Playground Improvement		\$ 700,000					\$ 700,000
El Prado Park Refurbishment			\$ 700,000				\$ 700,000
Storm Water Rate Study	\$ 40,000	\$ 60,000					\$ 100,000
Downtown Commercial Refurbishment		\$ 1,200,000					\$ 1,200,000
Roadway Paving and Refurbishment		\$ 300,000	\$ 200,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,400,000
Stormwater Tidal Valve Installation				\$ 300,000	\$ 300,000	\$ 300,000	\$ 900,000
Street Lighting Upgrades (Phase 1)						\$ 1,500,000	\$ 1,500,000
West Plaza Beautification				\$ 300,000			\$ 300,000
TOTAL EXPENDITURES	\$ 2,610,883	\$ 5,204,545	\$ 3,275,000	\$ 3,175,000	\$ 3,815,000	\$ 3,575,000	\$ 21,655,428

\$ -