

# TOWN OF GULF STREAM



## Final Budget Presentation

Fiscal Year 2022-2023

September 21, 2022



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# TOWN OF GULF STREAM

## PALM BEACH COUNTY, FLORIDA

### COMMISSIONERS

SCOTT MORGAN, Mayor  
THOMAS M. STANLEY, Vice-Mayor  
PAUL A. LYONS, JR.  
JOAN K. ORTHWEIN  
DONNA S. WHITE



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Town Manager  
GREGORY L. DUNHAM  
Town Clerk  
RITA L. TAYLOR

September 9, 2022

The Honorable Mayor and Members of the  
Town Commission of the Town of Gulf Stream, Florida

Commissioners:

In accordance with the requirements of State Statutes and Article II, Section 2-42 (6) of the Gulf Stream Town Charter, the proposed budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023, is herewith submitted for your review and consideration.

### INTRODUCTION

This document is the proposed fiscal plan for the operation of the Town of Gulf Stream during the next fiscal period. The budget is presented to the Town Commission in a format that substantially conforms to the standards of public financial presentations known as Generally Accepted Accounting Principles (GAAP) promulgated by the National Council of Government Accounting. It is intended that this presentation for review of the budget by the Town Commission clearly presents the operations of the Town and the use of tax dollars and other revenues.

The annual operating budget is a basic fiscal document and once adopted, will become the fiscal work program for our community and provide the basis for carrying out the Town Commission's decisions on policies and programs for the improvement, growth, and orderly maintenance of the Town of Gulf Stream.

The staff continues to work through the budget process with a focus on providing high quality services in an efficient manner while working within the limits of its existing revenue sources.

### NOTES FOR THE PROPOSED 2023 GENERAL FUND AND WATER FUND

The Town Commission has determined and directed that one of its primary goals is to rebuild its fund balance. To that end, the Town of Gulf Stream continued to demonstrate strong fiscal responsibility during FY 2020-21. The Town's ending **unrestricted** fund balances for the General Fund for fiscal years since 2012 are as follows:

- 2012 \$ 951,144
- 2013 \$ 752,858
- 2014 \$ 815,709
- 2015 \$1,338,829
- 2016 \$2,571,676
- 2017 \$3,783,058
- 2018 \$4,947,793
- 2019 \$5,669,187
- 2020 \$6,437,020
- 2021 \$7,641,126

### GENERAL FUND

- The 2023 rolled-back rate is **3.2849**
- The existing (2022) millage rate is **3.6724**
- Fiscal Year 2023 proposed millage rate is **3.6724**
- The existing year (2022) budgeted ad valorem proceeds for operations - **\$4,626,948**
- Ad valorem proceeds at the 2023 rolled-back rate for operations - **\$4,673,891**
- Ad valorem proceeds at the proposed millage rate would be – **\$5,225,242**

- 2022 final gross taxable value for Gulf Stream - **\$1,258,974,039**
- 2023 estimated gross taxable value for Gulf Stream - **\$1,422,841,111**
- CIP permitting and construction for Core Project - **\$1,887,891**
- Water valve exercise machine - **\$39,000**
- Two police cruisers and equipment - **\$88,000**
- Weather related contingencies - **\$100,000**

**WATER FUND**

- CIP permitting and construction - **\$681,761**
- Water Rate increase of 5.32% to match Delray Beach water rate increase

**CAPITAL IMPROVEMENTS**

The Town is currently in the fifth year of its 10-year Capital Improvement Plan. Year 6 will begin in October of 2022. This year’s budget will be highlighted by bidding, contract development, permitting, and construction of upgrades to the water distribution system, roadway reconstruction and stormwater drainage in the Core District. The project will include replacing water mains, rebuilding certain roadways, and simultaneously addressing stormwater drainage through the road repairs/design.

The Core CIP Roadway Reconstruction, Drainage Improvements and Water Distribution Project will begin construction in July/August, 2023.

**PERSONNEL**

Gulf Stream has a talented workforce that continually exhibits the skills and commitments necessary to deliver the highest quality of services to its residents. Investing in quality personnel and retaining them is of utmost importance to the Town. The staff is recommending a 5% COLA increase for salaries. In addition to the COLA, the staff is recommending a one-time Fuel Allowance that will NOT be added to the base salary of the individual. The Food/Fuel Allowance will not apply to the Town Manager. The 5% COLA recommendation is in the middle of the survey conducted by the staff of cities in Palm Beach County. I will discuss, more specifically at the meeting, selected changes/additions to staff responsibilities, potential title changes and salary comparisons with other towns and cities.

**TOTAL BUDGET**

|                                     |             |
|-------------------------------------|-------------|
| General Fund.....                   | \$7,939,519 |
| Water Fund.....                     | \$1,831,414 |
| Infrastructure Penny Sales Tax..... | \$ 100,000  |

**TOTAL.....\$9,870,933**

**ACKNOWLEDGEMENTS**

A document of this scope is the result of many hours of preparation by many people. Special recognition goes out to Town Clerk Rita Taylor, Police Chief Edward Allen, Police Captain John Haseley, Chief Financial Officer Rebecca Tew and Assistant Town Attorney Trey Nazzaro for their assistance in the preparation of this document.

Respectfully submitted,

Gregory L. Dunham,  
Town Manager



## Town of Gulf Stream

### General Fund Revenues

| General Fund Revenues          | Budget FY 19-20    | Budget FY 20-21    | Budget FY 21-22    | Proposed FY 22-23  |
|--------------------------------|--------------------|--------------------|--------------------|--------------------|
| Ad Valorem Taxes - Current     | \$4,618,484        | \$4,621,805        | \$4,626,948        | \$5,225,242        |
| Ad Valorem Taxes - Delinquent  | \$0                | \$0                | \$0                | \$0                |
| Early Payment Discount-Ad Valo | (\$165,000)        | (\$165,000)        | (\$167,000)        | (\$167,000)        |
| Local Option Fuel Tax R&S      | \$34,000           | \$29,000           | \$34,000           | \$35,020           |
| Franchise Fees - FPL           | \$115,000          | \$118,000          | \$141,000          | \$160,000          |
| Franchise Fees - Gas           | \$0                | \$0                | \$5,000            | \$0                |
| Utility Service Tax - Electric | \$192,000          | \$192,000          | \$200,000          | \$200,000          |
| Utility Service Tax - Gas      | \$13,000           | \$13,000           | \$13,000           | \$15,000           |
| Utility Service Tax - Propane  | \$13,000           | \$13,000           | \$13,000           | \$20,000           |
| Communications Services Tax    | \$60,000           | \$57,000           | \$60,000           | \$59,000           |
| Zoning/Code Review Fees        | \$80,000           | \$70,000           | \$85,000           | \$90,000           |
| Inspection Fee                 | \$335,592          | \$300,000          | \$300,000          | \$300,000          |
| FL Revenue Sharing             | \$22,000           | \$22,000           | \$22,000           | \$23,000           |
| FL Rev Sharing-Alcoholic Bev   | \$400              | \$400              | \$400              | \$413              |
| Local Government 1/2c Sales Tx | \$75,000           | \$69,000           | \$75,000           | \$80,000           |
| Fuel Tax Refund                | \$1,300            | \$1,300            | \$1,300            | \$1,350            |
| Recycle Revenue Sharing        | \$200              | \$50               | \$100              | \$100              |
| County Business Tax            | \$2,500            | \$1,600            | \$1,600            | \$1,350            |
| Payment in Lieu of Taxes-Water | \$0                | \$0                | \$0                | \$0                |
| Certification, Copies, Misc Ot | \$2,500            | \$2,500            | \$2,500            | \$2,575            |
| Federal Grants - Other         | \$0                | \$0                | \$246,671          | \$400,000          |
| Miscellaneous Services         | \$0                | \$0                | \$100              | \$100              |
| Clerk's Charges & Fees         | \$700              | \$700              | \$1,000            | \$300              |
| Public Safety - Other Chrg/Fee | \$0                | \$0                | \$40               | \$50               |
| Garbage Collection Fee         | \$156,000          | \$156,000          | \$157,700          | \$168,000          |
| Lot Mowing and Clearing        | \$1,000            | \$0                | \$0                | \$0                |
| Judgements and Fines           | \$1,200            | \$1,200            | \$5,000            | \$400              |
| Violations of Local Ordinances | \$400              | \$2,500            | \$2,500            | \$4,000            |
| Interest On Investment         | \$45,000           | \$50,000           | \$70,000           | \$45,000           |
| Interest on Tax Collection     | \$2,500            | \$1,500            | \$2,500            | \$2,575            |
| Contributions - Community      | \$12,000           | \$12,000           | \$12,000           | \$12,360           |
| Management Fees                | \$0                | \$0                | \$0                | \$0                |
| Other Contractual Agreements   | \$15,000           | \$15,000           | \$15,000           | \$15,450           |
| Other Miscellaneous Revenue    | \$1,000            | \$200              | \$500              | \$200              |
| Operating Transfer             | \$790,000          | \$600,000          | \$0                | \$1,245,034        |
|                                | <b>\$6,424,776</b> | <b>\$6,184,755</b> | <b>\$5,926,859</b> | <b>\$7,939,519</b> |



Town of Gulf Stream  
General Fund Expenses

|                                        | Budget FY 19-20    | Budget FY 20-21    | Budget FY 21-22    | Proposed Budget 22-23 |
|----------------------------------------|--------------------|--------------------|--------------------|-----------------------|
| <b>Finance and Administrative</b>      |                    |                    |                    |                       |
| Executive Salaries                     | \$114,747          | \$119,345          | \$140,400          | \$147,420             |
| Regular Salaries - Admin               | \$361,668          | \$414,339          | \$440,090          | \$474,101             |
| Contingency - Miscellaneous            | \$84,717           | \$75,000           | \$361,780          | \$100,000             |
| Overtime- Admin                        | \$5,000            | \$5,000            | \$5,000            | \$5,000               |
| FICA Taxes                             | \$36,795           | \$38,150           | \$41,730           | \$45,298              |
| Retirement Contributions               | \$89,597           | \$92,589           | \$101,140          | \$109,102             |
| Life and Health Insurance              | \$103,856          | \$114,390          | \$114,317          | \$149,818             |
| Food/Fuel Allowance                    |                    |                    | \$0                | \$15,600              |
| Misc. Prof Svcs.- Building Inspections | \$335,592          | \$300,000          | \$300,000          | \$300,000             |
| Misc Prof Svcs - TH                    | \$63,094           | \$52,000           | \$50,000           | \$50,000              |
| Accounting and Auditing Fees           | \$15,500           | \$20,000           | \$17,000           | \$16,250              |
| Property Trash Removal/ Mowing         | \$3,250            | \$3,000            | \$5,000            | \$3,000               |
| Travel and Per Diem - TH               | \$4,500            | \$4,500            | \$7,000            | \$8,000               |
| Communication - TH                     | \$10,000           | \$15,000           | \$16,000           | \$15,900              |
| Postage                                | \$3,070            | \$3,500            | \$4,000            | \$3,710               |
| Electric - TH                          | \$9,657            | \$9,000            | \$9,000            | \$11,200              |
| Water                                  | \$19,020           | \$20,000           | \$20,000           | \$21,200              |
| Rental and Lease Expense               | \$4,500            | \$3,500            | \$7,000            | \$5,100               |
| Insurance - Liab/Prop/WC               | \$191,000          | \$185,000          | \$166,168          | \$176,138             |
| Flood Insurance                        | \$6,572            | \$7,000            | \$7,000            | \$7,420               |
| Building Maintenance - TH              | \$19,000           | \$20,000           | \$20,000           | \$20,140              |
| Lawn Maintenance                       | \$12,000           | \$12,000           | \$8,000            | \$8,000               |
| Bird Sanctuary Maintenance             | \$2,000            | \$2,500            | \$4,000            | \$2,000               |
| Office Eq/Supp/Computer - TH           | \$49,744           | \$40,000           | \$40,000           | \$40,000              |
| Printing and Binding - TH              | \$14,419           | \$8,500            | \$5,000            | \$5,300               |
| Provision for Bad Debt                 | \$0                | \$0                | \$500              | \$500                 |
| Legal Advertisement & Other            | \$4,611            | \$5,000            | \$6,500            | \$5,600               |
| Contra for W/F Mgmt Fees               | \$0                | \$0                | \$0                | \$0                   |
| Office Supplies                        | \$3,500            | \$4,000            | \$4,000            | \$4,500               |
| Books, Membership, Training - TH       | \$10,500           | \$11,000           | \$15,000           | \$11,000              |
| Capital Outlay - TH                    | \$120,000          | \$90,000           | \$132,500          | \$129,850             |
| Interfund Transfer to Water Fund       | \$330,000          | \$0                | \$0                | \$0                   |
| <b>Total Expenses</b>                  | <b>\$2,034,909</b> | <b>\$1,680,213</b> | <b>\$2,048,125</b> | <b>\$1,891,147</b>    |

|                                     | Budget FY 19-20  | Budget FY 20-21    | Budget FY 21-22     | Proposed Budget 22-23 |
|-------------------------------------|------------------|--------------------|---------------------|-----------------------|
| <b>Legal</b>                        |                  |                    |                     |                       |
| Regular Salaries - Legal            | \$114,996        | \$116,413          | \$120,989           | \$137,000             |
| FICA Taxes - Legal                  | \$8,797          | \$8,906            | \$9,256             | \$10,665              |
| Retirement Contributions - Legal    | \$23,202         | \$23,936           | \$24,893            | \$28,745              |
| Life and Health Insurance - Legal   | \$19,100         | \$19,065           | \$19,053            | \$21,403              |
| Food/Fuel Allowance                 |                  |                    | \$0                 | \$2,400               |
| Contracted Legal Services           | \$585,187        | \$1,150,000        | \$550,000           | \$550,000             |
| Travel and Per Diem-Legal           | \$1,000          | \$1,000            | \$1,500             | \$1,060               |
| Communication - Legal               | \$643            | \$700              | \$700               | \$742                 |
| Postage- Legal                      | \$0              | \$125              | \$100               | \$27                  |
| Printing and Binding - Legal        | \$0              | \$50               | \$100               | \$27                  |
| Office Supplies - Legal             | \$215            | \$50               | \$200               | \$212                 |
| Books, Membership, Training - Legal | \$4,052          | \$4,000            | \$5,000             | \$4,240               |
| <b>Total Expenses</b>               | <b>\$757,192</b> | <b>\$1,324,245</b> | <b>\$731,791.00</b> | <b>\$756,521.00</b>   |

|                                | Budget FY 19-20 | Budget FY 20-21 | Budget FY 21-22 | Proposed Budget 22-23 |
|--------------------------------|-----------------|-----------------|-----------------|-----------------------|
| <b>Law Enforcement</b>         |                 |                 |                 |                       |
| Executive Salaries             | \$169,156       | \$130,526       | \$136,350       | \$141,371             |
| Regular Salaries - Police Offi | \$845,352       | \$955,805       | \$955,516       | \$1,109,303           |
| Overtime - Police              | \$21,000        | \$15,000        | \$15,000        | \$15,000              |
| Incentive Pay                  | \$12,720        | \$14,280        | \$14,280        | \$15,840              |
| FICA Taxes                     | \$77,653        | \$80,977        | \$80,387        | \$95,611              |
| Retirement Contributions       | \$188,968       | \$206,939       | \$202,793       | \$241,237             |
| Life and Health Insurance      | \$235,978       | \$247,845       | \$247,686       | \$299,635             |
| Food/Fuel Allowance            |                 |                 | \$0             | \$33,600              |
| Misc Prof Svcs - PD            | \$2,300         | \$2,023         | \$28,500        | \$3,710               |
| Dispatch Service Contract      | \$58,500        | \$59,666        | \$62,351        | \$62,351              |
| Travel and Per Diem - PD       | \$100           | \$1,800         | \$1,800         | \$1,908               |



|                                   |                    |                    |                    |                    |
|-----------------------------------|--------------------|--------------------|--------------------|--------------------|
| Communication - PD                | \$6,300            | \$7,000            | \$10,000           | \$7,632            |
| Electric - PD                     | \$3,000            | \$3,000            | \$3,500            | \$3,700            |
| Water-PD                          | \$250              | \$250              | \$400              | \$265              |
| Rental and Lease Expense-PD       | \$2,000            | \$2,000            | \$2,000            | \$2,000            |
| Building Maintenance - PD         | \$10,000           | \$10,000           | \$10,000           | \$10,600           |
| Vehicle Maintenance               | \$12,000           | \$10,000           | \$12,000           | \$12,720           |
| Office Eq/Supp/Computer - PD      | \$13,915           | \$12,000           | \$13,000           | \$20,000           |
| Printing and Binding - PD         | \$800              | \$1,500            | \$1,500            | \$795              |
| Uniform Cleaning                  | \$3,000            | \$3,859            | \$5,000            | \$4,240            |
| Office Supplies                   | \$1,500            | \$1,500            | \$2,000            | \$1,590            |
| Fuel                              | \$32,000           | \$35,000           | \$35,000           | \$41,600           |
| Uniforms & Equipment              | \$6,509            | \$7,500            | \$12,000           | \$11,130           |
| Books, Memberships, Training - PD | \$5,000            | \$3,000            | \$5,000            | \$3,180            |
| Capital Outlay - PD               | \$105,000          | \$133,000          | \$123,232          | \$151,000          |
| <b>Total Expenses</b>             | <b>\$1,813,001</b> | <b>\$1,944,470</b> | <b>\$1,979,295</b> | <b>\$2,290,018</b> |

|                                |                        |                        |                        |                              |
|--------------------------------|------------------------|------------------------|------------------------|------------------------------|
| <b>Fire Control</b>            | <b>Budget FY 19-20</b> | <b>Budget FY 20-21</b> | <b>Budget FY 21-22</b> | <b>Proposed Budget 22-23</b> |
| Fire Control Contract Services | \$525,000              | \$548,126              | \$575,533              | \$624,453                    |
| Misc. Repair and Maintenance   | \$1,000                | \$1,000                | \$1,000                | \$1,000                      |
| <b>Total Expenses</b>          | <b>\$526,000</b>       | <b>\$549,126</b>       | <b>\$576,533</b>       | <b>\$625,453</b>             |

|                           |                        |                        |                        |                              |
|---------------------------|------------------------|------------------------|------------------------|------------------------------|
| <b>Solid Waste</b>        | <b>Budget FY 19-20</b> | <b>Budget FY 20-21</b> | <b>Budget FY 21-22</b> | <b>Proposed Budget 22-23</b> |
| Garbage Contract Services | \$157,745              | \$161,544              | \$168,814              | \$183,163                    |
| Misc. Trash Disposal      | \$6,055                | \$7,800                | \$7,000                | \$7,000                      |
| <b>Total Expenses</b>     | <b>\$163,800</b>       | <b>\$169,344</b>       | <b>\$175,814</b>       | <b>\$190,163</b>             |

|                              |                        |                        |                        |                              |
|------------------------------|------------------------|------------------------|------------------------|------------------------------|
| <b>Roads &amp; Street</b>    | <b>Budget FY 19-20</b> | <b>Budget FY 20-21</b> | <b>Budget FY 21-22</b> | <b>Proposed Budget 22-23</b> |
| Regular Salaries - Streets   | \$146,603              | \$81,008               | \$83,929               | \$92,929                     |
| Overtime - Streets           | \$4,000                | \$2,000                | \$3,500                | \$2,000                      |
| FICA Taxes                   | \$11,679               | \$6,351                | \$6,574                | \$7,293                      |
| Retirement Contributions     | \$29,427               | \$15,274               | \$15,885               | \$18,270                     |
| Life and Health Insurance    | \$41,555               | \$19,065               | \$19,053               | \$21,403                     |
| Food/Fuel Allowance          |                        |                        | \$0                    | \$2,400                      |
| Misc Prof Svcs - Streets     | \$7,500                | \$7,500                | \$10,000               | \$7,950                      |
| Communication - Streets      | \$560                  | \$1,000                | \$1,000                | \$1,060                      |
| Electric - Streets           | \$18,000               | \$20,000               | \$20,000               | \$26,900                     |
| Rental and Lease Expense     | \$0                    | \$1,000                | \$5,000                | \$2,000                      |
| Vehicle Maintenance- Streets | \$2,000                | \$2,764                | \$5,000                | \$2,000                      |
| Misc. Repair and Maintenance | \$30,000               | \$18,000               | \$20,000               | \$18,020                     |
| Misc. Other - NPDES          | \$9,000                | \$9,000                | \$10,000               | \$9,500                      |
| Operating Supplies           | \$3,100                | \$5,000                | \$7,000                | \$5,000                      |
| Uniforms & Equipment         | \$1,000                | \$1,000                | \$1,200                | \$1,000                      |
| Road Materials and Supplies  | \$1,200                | \$5,000                | \$13,000               | \$10,600                     |
| Capital Outlay - Streets     | \$828,750              | \$327,195              | \$194,160              | \$70,000                     |
| Construction in Progress     | \$0                    | \$0                    | \$0                    | \$1,887,891                  |
|                              | <b>\$1,134,374</b>     | <b>\$521,157</b>       | <b>\$415,301</b>       | <b>\$2,186,216</b>           |

|                                    |  |  |                    |                    |
|------------------------------------|--|--|--------------------|--------------------|
| <b>Total General Fund Expenses</b> |  |  | <b>\$5,926,859</b> | <b>\$7,939,519</b> |
|------------------------------------|--|--|--------------------|--------------------|



**Town of Gulf Stream  
Enterprise (Water) Fund Budget**

|                                   | Budget FY 19-20    | Budget FY 20-21    | Budget FY 21-22    | Proposed Budget 22-23 |
|-----------------------------------|--------------------|--------------------|--------------------|-----------------------|
| <b>Revenue</b>                    |                    |                    |                    |                       |
| Water Sales                       | \$1,050,000        | \$1,050,000        | \$1,050,000        | \$1,181,399           |
| Backflow Preventer Test Sale      | \$6,500            | \$6,000            | \$9,452            | \$9,452               |
| Reserves Fees                     | \$135,000          | \$135,000          | \$135,000          | \$135,000             |
| Interest On Investment            | \$8,000            | \$5,000            | \$10,000           | \$15,000              |
| Impact Fees-Physical Environm     | \$0                | \$0                | \$5,000            | \$9,540               |
| Water Admin and Late Fees         | \$0                | \$0                | \$15,000           | \$16,290              |
| Transfer from General Fund        | \$330,000          | \$0                | \$0                |                       |
| Water Fund Balance Transfer In    | \$1,790,706        | \$171,000          | \$0                | \$464,733             |
| <b>Total Revenues</b>             | <b>\$9,909,882</b> | <b>\$7,606,355</b> | <b>\$1,224,452</b> | <b>\$1,831,414</b>    |
|                                   |                    |                    |                    |                       |
| <b>Expenses</b>                   |                    |                    |                    |                       |
| Regular Salaries - Water          | \$52,863           | \$54,913           | \$57,029           | \$59,780              |
| Overtime - Water                  | \$5,000            | \$5,000            | \$5,000            | \$5,000               |
| FICA Taxes                        | \$4,427            | \$4,584            | \$4,746            | \$5,140               |
| Retirement Contributions          | \$10,641           | \$11,070           | \$11,512           | \$12,590              |
| Life and Health Insurance         | \$20,777           | \$19,065           | \$19,053           | \$21,403              |
| Food/Fuel Allowance               |                    |                    |                    | \$2,400               |
| GIS/Mapping                       | \$6,300            | \$5,000            | \$5,000            | \$5,300               |
| Water Sampling & Testing          | \$8,000            | \$8,000            | \$8,000            | \$8,480               |
| Accounting and Auditing Fees      | \$0                | \$0                | \$3,750            | \$3,975               |
| Repair Services                   | \$19,424           | \$13,505           | \$13,505           | \$14,315              |
| General Management Fees           | \$0                | \$0                | \$0                | \$0                   |
| Software Maintenance Contract     | \$10,500           | \$10,500           | \$10,000           | \$10,600              |
| Communication                     | \$500              | \$1,000            | \$1,500            | \$1,590               |
| Postage                           | \$1,000            | \$1,000            | \$1,500            | \$1,590               |
| Water Purchased - Commodity       | \$640,000          | \$642,500          | \$675,000          | \$710,910             |
| Water - Capacity                  | \$30,000           | \$30,000           | \$22,100           | \$23,426              |
| Water Purchased-Meter Charge      | \$110              | \$100              | \$100              | \$106                 |
| Backflow Preventer Testing        | \$6,500            | \$6,000            | \$9,452            | \$10,019              |
| Electric - Chlorinator            | \$550              | \$1,285            | \$500              | \$530                 |
| Rental and Lease Expense          | \$0                | \$2,000            | \$4,000            | \$4,240               |
| Insurance - Liab/Prop/WC          | \$46,000           | \$47,000           | \$55,500           | \$58,830              |
| Vehicle Maintenance- Water        | \$1,000            | \$2,000            | \$3,000            | \$3,180               |
| Printing and Binding              | \$400              | \$200              | \$500              | \$530                 |
| Provision for Bad Debt            | \$2,000            | \$2,000            | \$3,880            | \$4,113               |
| Payment In Lieu of Taxes          | \$0                | \$0                | \$0                | \$0                   |
| Contra for W/F Mgmt Fees          | \$0                | \$0                | \$0                | \$0                   |
| Misc. Operating Supplies          | \$9,000            | \$11,000           | \$16,000           | \$16,960              |
| General Office Supplies           | \$0                | \$500              | \$1,000            | \$1,406               |
| Uniforms & Equipment              | \$800              | \$1,000            | \$2,000            | \$2,120               |
| Books, Membership, Training-Water | \$1,471            | \$1,000            | \$2,000            | \$2,120               |
| Depreciation Expense              | \$70,000           | \$70,000           | \$145,000          | \$153,700             |
| Renewal & Replacement Expense     | \$16,000           | \$16,000           | \$5,000            | \$5,300               |
| Capital Outlay- Water             | \$2,356,943        | \$400,778          | \$138,852          | \$681,761             |
| <b>Total Expenses</b>             | <b>\$3,320,206</b> | <b>\$1,367,000</b> | <b>\$1,224,479</b> | <b>\$1,831,414</b>    |



Town of Gulf Stream  
Penny Sales Tax Fund

PST Fund Revenues

| Revenues                         | Budget FY 19-20 | Budget FY 20-21 | Proposed Budget FY 2021-2022 | Proposed FY 22-23 |
|----------------------------------|-----------------|-----------------|------------------------------|-------------------|
| Discretionary Infrastructure Tax | \$60,000        | \$50,000        | \$50,000                     | \$50,000          |
| Interest On Investment           | \$400           | \$800           | \$250                        | \$250             |
| PST Balance Transfer In          | \$100,000       | \$0             | \$49,750                     | \$49,750          |
| Total Revenues                   |                 |                 | \$100,000                    | \$100,000         |

Expenses

|                                      | Budget FY 19-20 | Budget FY 20-21 | Proposed Budget FY 2021-2022 | Proposed Budget 22-23 |
|--------------------------------------|-----------------|-----------------|------------------------------|-----------------------|
| PST Fund Contingency - Miscellaneous | \$0             | \$50,800        | \$0                          | \$0                   |
| Infrastructure Capital Outlay        | \$160,400       | \$0             | \$100,000                    | \$100,000             |
| Total Expenditures                   |                 |                 | \$100,000                    | \$100,000             |

COLA

5.0%

| FY 2023           |     |                  |                |             |              |              |              |                 |               |              |               |               |              |             |              |                 |                 |
|-------------------|-----|------------------|----------------|-------------|--------------|--------------|--------------|-----------------|---------------|--------------|---------------|---------------|--------------|-------------|--------------|-----------------|-----------------|
|                   |     | Base Salary      | Annual         |             | Probationary |              | Food/Fuel    | Earnings        | 6.20%         | 1.45%        |               | Estimated     |              | 50K Life    | Family       |                 | Total           |
|                   |     | FY 2022          | Increase       | Longevity   | Step         | FDLE         | Allowance    | W/O Fringe      | FICA          | FICA         | 20.92%        | Health        | Flex         | & AD&D      | Dental &     | Total           | Labor           |
|                   |     | W/O              |                |             |              |              |              |                 |               |              |               |               |              |             |              |                 |                 |
|                   | FTE | Fringe/Incentive | +Sal Adj       | Pay         | Increase     | Incentive    |              | and Incentive   | OASDI         | MED          | Pension       | Insurance     | Health       | Insurance   | Vision       | Fringe          | Cost            |
| Police Department | 14  | \$ 1,155,457.74  | \$ 38,744.64   | \$ 1,538.09 | \$ 30,000.00 | \$ 15,840.00 | \$ 33,600.00 | \$ 1,252,140.47 | \$ 77,632.71  | \$ 17,978.29 | \$ 241,236.99 | \$ 249,480.00 | \$ 42,000.00 | \$ 5,339.04 | \$ 19,370.40 | \$ 653,037.42   | \$ 1,905,177.89 |
| Administration    | 6   | \$ 590,489.46    | \$ (13,968.47) | \$ -        | \$ -         | \$ -         | \$ 15,600.00 | \$ 592,120.99   | \$ 36,711.50  | \$ 8,585.75  | \$ 109,101.36 | \$ 124,740.00 | \$ 21,000.00 | \$ 2,669.52 | \$ 9,685.20  | \$ 312,493.34   | \$ 904,614.33   |
| Legal             | 1   | \$ 120,988.90    | \$ 16,011.10   | \$ -        | \$ -         | \$ -         | \$ 2,400.00  | \$ 139,400.00   | \$ 8,642.80   | \$ 2,021.30  | \$ 28,744.08  | \$ 17,820.00  | \$ 3,000.00  | \$ 381.36   | \$ 1,383.60  | \$ 63,993.14    | \$ 201,393.14   |
| Streets           | 1   | \$ 83,928.32     | \$ 9,000.00    | \$ -        | \$ -         | \$ -         | \$ 2,400.00  | \$ 95,328.32    | \$ 5,910.36   | \$ 1,382.26  | \$ 18,269.08  | \$ 17,820.00  | \$ 3,000.00  | \$ 381.36   | \$ 1,383.60  | \$ 48,146.66    | \$ 143,474.98   |
| GF Grand Total    | 22  | \$ 1,950,864.42  | \$ 49,787.27   | \$ 1,538.09 | \$ 30,000.00 | \$ 15,840.00 | \$ 54,000.00 | \$ 2,078,989.78 | \$ 128,897.37 | \$ 29,967.60 | \$ 397,351.51 | \$ 409,860.00 | \$ 69,000.00 | \$ 8,771.28 | \$ 31,822.80 | \$ 1,077,670.56 | \$ 3,154,660.34 |
| Water             | 1   | \$ 62,028.48     | \$ 2,751.42    | \$ -        | \$ -         | \$ -         | \$ 2,400.00  | \$ 62,179.90    | \$ 4,165.15   | \$ 974.11    | \$ 12,589.64  | \$ 17,820.00  | \$ 3,000.00  | \$ 381.36   | \$ 1,383.60  | \$ 39,931.36    | \$ 107,493.76   |
| GF Grand Total    | 1   | \$ 62,028.48     | \$ 2,751.42    | \$ -        | \$ -         | \$ -         | \$ 2,400.00  | \$ 62,179.90    | \$ 4,165.15   | \$ 974.11    | \$ 12,589.64  | \$ 17,820.00  | \$ 3,000.00  | \$ 381.36   | \$ 1,383.60  | \$ 39,931.36    | \$ 107,493.76   |